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KOOTENAI COUNTY  
IDAHO

2025  
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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# TABLE OF CONTENTS

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<b>Quick Reference and Reader’s Guide</b> .....	1
<b>GFOA Distinguished Budget Presentation Award</b> .....	2
<b>Introduction and Overview</b>	
Message from the Clerk.....	3
Elected Officials .....	6
Organizational Chart.....	7
<b>Financial Structure</b>	
Executive Summary .....	8
Departments by Elected Official.....	12
Fund Types and Structure.....	14
<b>Policies &amp; Processes</b>	
Financial Policies.....	18
<b>Budget Process and Summaries</b>	
Budget Process .....	23
Budget Calendar.....	25
Board Direction.....	26
Preliminary Summary.....	27
Personnel Summary.....	28
Personnel Request Forms.....	30
OPEX Summary.....	76
New Program Summary.....	79
New Program Request Forms.....	80
Non-Capital Summary (subset of OPEX) .....	85
CAPEX Summary .....	87
Capital Request Forms.....	88
Requests per Elected Official.....	130
Revenue Summary.....	131
<b>Financial Summaries</b>	
Budget Requests by Fund Type .....	132

# TABLE OF CONTENTS

---

Budget Funding by Source .....	133
Budget Summary by Elected Official .....	134
Budget Functions .....	135
FY 2025 Consolidated Summary .....	136
5 Year Consolidated Budget Performance Summary .....	137
FY 2025 Fund Expenditures by Classification .....	139
5 Year Expenditures by Classification: Personnel .....	140
5 Year Expenditures by Classification: Operating .....	141
5 Year Expenditures by Classification: Capital .....	142
Expense Summary by Department .....	143
Expense Summary by Fund .....	145
Revenue Forecasting .....	147
2025 Budgeted Fund Balance Use .....	151
5 Year Fund Balance Summary .....	152
Revenue Summary per Elected Official .....	153
Revenue Performance by Fund .....	158
Revenue Type by Fund .....	159
<b>Property Tax</b>	
Property Taxes .....	160
5 Year Property Tax Comparison .....	163
<b>Fund Summaries</b>	
General Funds .....	164
Fund 10 - General Fund .....	165
Fund 11 – Replacement Reserve .....	166
Fund 21 – American Recovery Act (ARPA) Fund .....	167
Other Levy Funds .....	168
Fund 13 – Liability Insurance .....	169
Fund 15 – Justice Fund .....	170
Fund 30 – Airport .....	171
Fund 31 – County Fair .....	172
Fund 32 – Noxious Weed Control .....	173

# TABLE OF CONTENTS

---

Fund 33 – Health District .....	174
Fund 34 – Historical Society .....	175
Fund 35 – Parks & Waterways .....	176
Fund 40 – Indigent Fund .....	177
Fund 45 – District Court .....	178
Fund 46 – Revaluation .....	179
Special Revenue Funds .....	180
Fund 154 – Jail Commissary .....	181
Fund 155 – Sheriff Donation .....	182
Fund 158 – Drug Seizure .....	183
Fund 18 – Centennial Trail .....	184
Fund 19 – Tourism Promotion .....	185
Fund 20 – Public Transport .....	186
Fund 301 – Airport Sewer Fund .....	187
Fund 36 – Snowmobile .....	188
Fund 37 – Vessel .....	189
Fund 38 – Public Access .....	190
Fund 455 – Court Interlock .....	191
Fund 49 – Aquifer Protection District .....	192
Enterprise Funds .....	193
Fund 60 – Solid Waste .....	194
Internal Service Funds .....	195
Fund 14 – Health Insurance .....	196
Special Taxing Districts .....	197
Fund 47 – Emergency Medical Services .....	198
<b>Capital &amp; Debt</b>	
Capital Improvement Plan .....	199
Capital Projects Approved .....	203
Capital Projects Rolled Forward .....	204
<b>Personnel</b>	
Personnel and Compensation .....	206

# TABLE OF CONTENTS

---

Personnel Performance Measures .....	207
New Positions and Other Personnel Changes Approved.....	210
5 Year Wages Summary .....	211
3 Year Full Time Equivalent (FTE) Summary .....	213
<b>Department Summaries and Performance Measures</b>	
Board of County Commissioners .....	215
Clerk .....	248
Treasurer.....	260
Assessor .....	263
Coroner .....	271
Sheriff.....	274
Prosecutor.....	286
District Court.....	296
<b>Reference</b>	
Glossary .....	309
Acronyms.....	315
State of Idaho Statistics.....	317



# 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.

If you have this question:	Refer to this section:	Page(s)
How much is the 2025 budget?	Executive Summary – Budget Overview	<a href="#">9</a>
How was the 2025 budget developed?	Executive Summary – Budget Overview Budget Process Budget Calendar	<a href="#">9</a> <a href="#">23-24</a> <a href="#">25</a>
How much is budgeted by each department?	Expense Summary by Department	<a href="#">143</a>
What are the primary sources of revenue for the County?	Budget Funding by Source Revenue Forecasting Revenue Type by Fund Property Tax	<a href="#">133</a> <a href="#">147-150</a> <a href="#">159</a> <a href="#">160-163</a>
What does the County spend money on?	Fund Expenditures by Classification Expense Summary by Department Budgeted Expense Summary by Fund	<a href="#">139</a> <a href="#">143</a> <a href="#">145</a>
What is the County's budget process timeline?	Budget Process Budget Calendar	<a href="#">23-24</a> <a href="#">25</a>
What are the goals of Kootenai County?	Executive Summary – Strategic Goals & Mission, Priorities & Issues	<a href="#">8-11</a>
Where can I learn about the capital budget?	Capital Improvement Plan	<a href="#">199-202</a>
What capital purchases were approved?	Capital Projects Approved Capital Projects Rolled Forward to 2025	<a href="#">203</a> <a href="#">204-205</a>
What "basis of accounting" does the County use?	Financial Policies – Basis of Budgeting	<a href="#">18</a>

# GFOA Distinguished Budget Presentation Award

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kootenai County, Idaho for its annual budget for the fiscal year beginning October 1, 2023. This the 12<sup>th</sup> consecutive year of receiving this award.

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

The award is valid for a period of one year only. We believe our current budget for the fiscal year beginning October 1, 2024 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, 2023**

*Christopher P. Morrill*  
Executive Director

# INTRODUCTION & OVERVIEW

A photograph of two horses grazing on a grassy hill at sunset. The sun is low on the horizon, creating a warm, golden glow that silhouettes the horses and the landscape. The sky transitions from a deep blue at the top to a bright orange near the horizon. The foreground is filled with tall, dry grasses and small plants, some of which are in shadow, while others catch the light of the setting sun. The overall mood is peaceful and serene.



## 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

<http://www.kcgov.us/departments/clerk>

To the Board of County Commissioners and Citizens of Kootenai County:

I am pleased to present the Adopted Budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025, referred to as the Fiscal Year 2025 budget, adopted on August 30<sup>th</sup>, 2024. 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 12 years and has received the award for the past 12 years. The formal budget book offers elected officials, employees, and citizens a concise summarized document of Kootenai County's budget and the County's budget process.

Through the Fiscal Year 2025 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.

### **BUDGET HIGHLIGHTS**

The County's total 2025 adopted budget is \$131,724,612, a 6.7% decrease from the adopted 2024 budget. The main contributing factor to this decrease is the Enterprise Fund, which is the County's Solid Waste department. Solid Waste's adopted 2025 budget is \$21,638,083, which is a 30.4% decrease over their adopted 2024 budget. This decrease in Solid Waste is primarily due to the fact that their 2024 budget included a large non-recurring capital project for the expansion of a cell at the landfill. Cell expansions only occur every 7-10 years. Solid Waste is a fee supported operation and is completely self-supporting from their revenues.

The County's 2025 adopted budget for governmental funds (does not include Solid Waste) is \$110,086,529, which is a 0.3% increase over the 2024 adopted budget. The main contributing factor to this increase is a 2.5% Cost of Living Adjustment (COLA) for County employees (does not include Elected Officials), anniversary step increases for employees in good standing, and capital projects.

The 2025 adopted budget for the County's Internal Service Fund is \$13,837,914 and the Ambulance District is \$3,901,755. 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 2025 budget. At the time of budget adoption, there were 76 open positions Countywide out of 882 total positions. This is a Countywide vacancy rate of 8.6%,

which is higher than the State rate of 3.6%<sup>1</sup> and the national average of 4.1%<sup>2</sup>. The top three departments with the highest vacancies were Jail (27), 911 (12), and Prosecutor (7). When open positions are considered as percentage of total positions, 911 had the highest vacancy rate at 35%.

The County's health plan is increasing \$447k (4.2%) in 2025, and an additional \$119k increase has been passed on to Employees by increasing the monthly contribution amounts for spouses and children on the health plan and increasing the nicotine user rates. The highest increase for a full family on the County's health plan at the non-nicotine rates was \$27 a month. This increase to employee contributions is a direct savings of property tax dollars for taxpayers. The County's health plan consultants have advised that the increased cost of the health plan is primarily due to increased usage of certain high-priced specialty prescription medications. The County's liability insurance premiums through ICRMP are also increasing in 2025 by \$290k (29%). This is primarily due to increasing values in property, as well as the County acquiring more facilities.

As of October 1, 2025, the Public Defender's office is now under the newly created Idaho State Public Defender's Office and is no longer the responsibility of any Idaho counties. Therefore, the County's 2025 budget does not include any expenses for public defense except for rent and utilities, since the State is requiring counties to provide facility space for public defense through July 1, 2029. The State is required to present to the Board of County Commissioners a facility transition plan outlining the State's intent to procure other office space to house public defense no later than January 1, 2027. This is outlined in House Bill 236.

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 2025 budget includes a 2.5% Cost of Living Adjustment (COLA) for all employees except Elected Officials. In addition, each employee in good standing will advance one step on the pay matrix on their anniversary date with the County. The Elected Officials' wages remain the same, with no increases for 2025. 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 \$1.9 million in budget 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 interest revenue at \$4.5 million, compared to \$1.5 million in 2023 and \$4 million in 2024. This is partially due to the influx of cash from the ARPA grant, as well as a favorable interest rate market. This large 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 a decrease in state revenue sharing and sales tax amounts, therefore these have been budgeted conservatively with no increase over the last 4 quarters.

## **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. Therefore, in an effort to preserve our reserves for these upcoming

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<sup>1</sup> Per U.S. Bureau of Labor Statistics as of September 2024

<sup>2</sup> Per U.S. Bureau of Labor Statistics as of September 2024

projects, many requested capital purchases in the 2025 budget were levied, rather than funded with reserves. More information can be found in the [Fund Balance](#) section and [Capital & Debt](#) section.

### **PROPERTY TAX IMPLICATIONS**

The County's levy rate increased this year, increasing tax bills from \$126 per \$100,000 of value to \$132 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 decreased property values in Kootenai County. The net taxable value of all assessed property (including operating property) in Kootenai County as of the date of adoption was \$46,461,316,873. The net taxable value used to certify the levy rate is \$46,534,770,732. This change reflects final values received after the budget adoption deadline.

For the fourth year in a row, property tax revenue is less than non-property tax revenues. For the 2025 budget, property tax is 47% 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.

### **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**

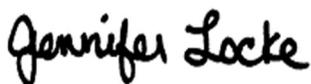
Kootenai County regularly makes changes to the Adopted Budget to account for items such as grants and unanticipated revenue. All budget amendments are approved by the County Commissioners during weekly business meetings and then adopted via resolution by the County Commissioners at year-end.

### **BUDGET AWARD**

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Kootenai County for the Fiscal Year 2024 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 Fiscal Year 2025 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,



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

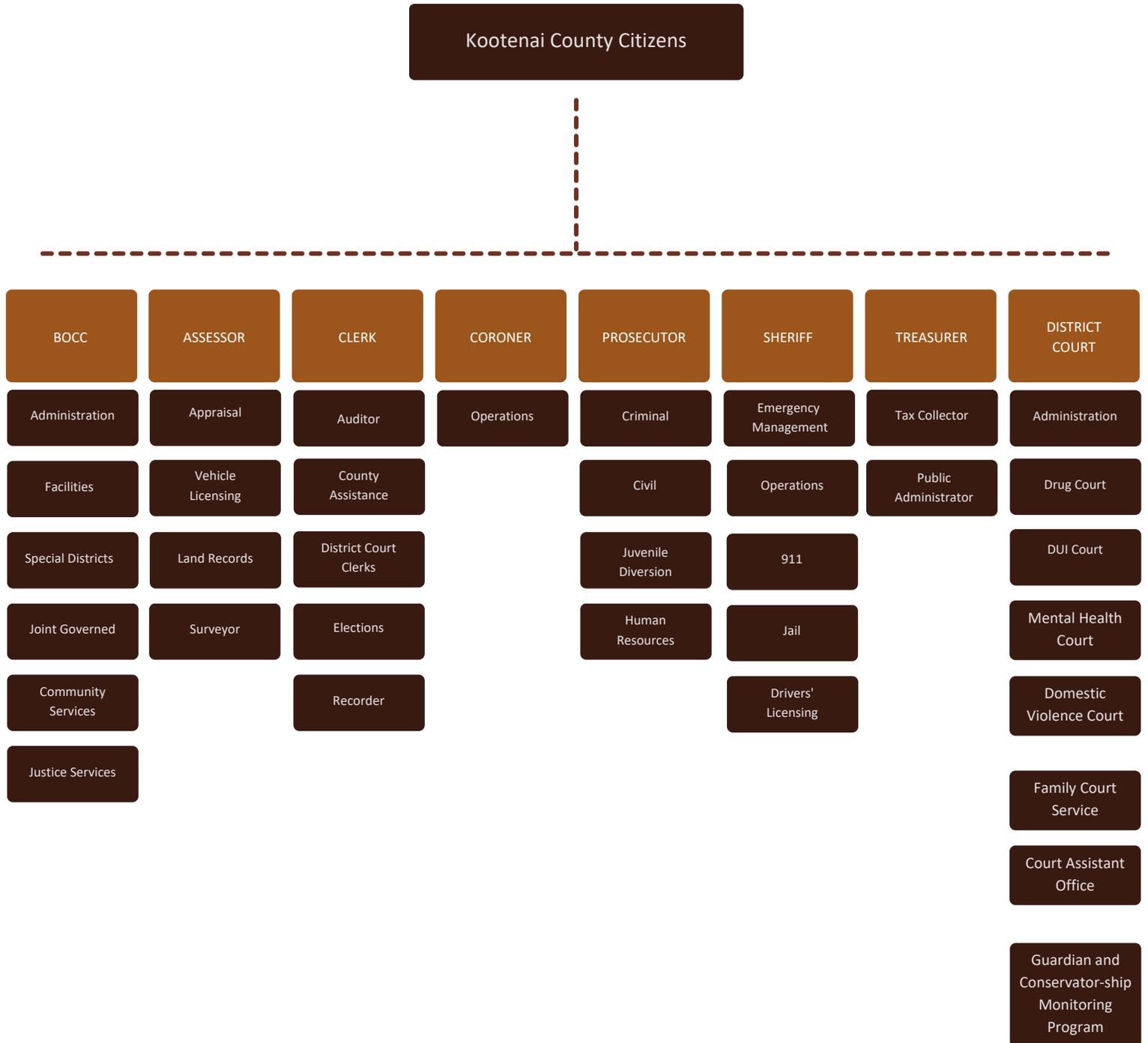


Bob Norris  
Sheriff



Steve Matheson  
Treasurer

# Kootenai County Organization Chart



# FINANCIAL STRUCTURE

A photograph of two horses grazing on a grassy hillside at sunset. The sun is low on the horizon, creating a warm, golden glow that silhouettes the horses and the landscape. The sky transitions from a deep blue at the top to a bright orange near the horizon. The foreground is filled with dry, brownish grass and small plants. The background shows rolling hills and a distant treeline under the hazy light of the setting sun.

# EXECUTIVE SUMMARY

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## 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 FY25 budget reflects the mission and values with a cost of living adjustment (COLA) for all employees, investments in public safety infrastructure and equipment, and minimal increases to operating expenditures, ensuring Kootenai County continues to be a great place to work and serve our community. As always, we work hard to reduce the burden on property taxes and for the fourth year in a row our non-property tax revenues exceed our property tax amount.

## STRATEGIC GOALS

The goals of each budget cycle are determined in early spring via discussion between the Board of County Commissioners and the Auditor's office in a public meeting. This year, on March 8<sup>th</sup>, 2024, the Finance Director met with the Board in a public meeting to discuss and compile the Board's goals for the Personnel, Operating, Capital, and Revenue portions of the budget. The Board direction for the FY25 budget cycle can be viewed in the [Budget Process & Summaries](#) section.

The Board had several goals and directives for departments to consider in the development of their FY25 budgets. For personnel, the Board required all personnel requests to be vetted by HR before adding as a budget request (this did not apply to requests for new FTE's or requests for increases to Overtime). They also did not allow individual requests for employee steps to be considered, instead intending to fund annual step increases countywide or not at all. The Board also requested that HR provide a recommended COLA percentage and the Auditor provide a cost calculation for a range of COLA percentages.

For operation expenses, the Board directed departments to submit their operation budget flat and any increases had to have reasonable substantiation and quotes if applicable. For the Public Defense budget specifically, the Auditor recommended to the Board to only budget the rent expense for the Public Defender's office space since that is the only expense the County is responsible for as of October 1, 2024. 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.

In terms of long-term, entity-wide strategic goals that help provide context for decisions within the annual budget cycle, the Board does not have any formal goals in place except for those documented in the County's Comprehensive Plan, which can be viewed on our website here <https://www.kcgov.us/233/Comprehensive-Plan>. These goals center around land use and property rights, monitoring and measuring population growth, planning for growth, protecting natural resources, and coordinating with other government agencies. These goals inform the Board's decision-making throughout the year, including during the annual budget cycle. For example, the Board has approved capital improvements to public safety infrastructure, since growing population continues to strain our public safety and justice departments. The Board continues to fund and support the Airport's master plan, Solid Waste's capital improvement plan, the Aquifer Protection District's operating budget, and Kootenai County Emergency Medical Services System. These are all reflective of the Board's goals

# EXECUTIVE SUMMARY

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regarding natural resource protection, public health, and infrastructure documented in the Comprehensive Plan.

The Auditor's office has communicated to the Board that a countywide Capital Improvement Plan (CIP) would be extremely helpful for public engagement and transparency and would help provide a framework within which to make budget decisions. The Board hired a Facilities Director in 2024, and he has started the process of compiling a CIP for the county.

## **PRIORITIES & ISSUES**

Through this budget cycle, we dealt most heavily with the record number of open positions in the County, as well as increases to the County's health plan, increases in our liability insurance (ICRMP), and flattening state revenues such as sales tax and liquor revenues.

## **LEGISLATIVE CHANGES**

House Bill 735 changed the way in which Public Defense is funded and provided for and, as of October 1, 2024, it is the 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 FY25, the northern counties collectively fund 21% of Panhandle Health's budget, which is a total of \$2,496,903. Of this, \$1,678,196 is Kootenai County's portion. The allocation of the 21% 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 FY25 for all funds is \$149,464,281. This includes our Enterprise Fund (Solid Waste) at \$21,638,083, our Internal Service Fund, which is our self-insurance fund, at \$13,837,914, as well as our Ambulance District, at \$3,901,755. Only the levy (tax portion) of the Ambulance District's budget is reflected in the County's budget, per statute. As required by Idaho State law, our budget is balanced. The County's budget is broken down between those funds that are property tax supported - such as our Current Expense Fund (General Fund), Other Levy Funds, and Special Taxing Districts - and funds that are self-supporting Special Revenue Funds, as well as our Internal Service Fund and our Enterprise Fund.

There are multiple revenue streams that balance the budget. These are property tax, state revenue sharing, interest, fees, and use of fund balance or savings. Our budgeted expenses are broken into three categories: Personnel, Operating, and Capital expenses. The County's Personnel budget of \$89.9 million represents labor costs and employer-paid benefits. The County's Operating budget of \$36 million includes daily operating costs such as supplies, utilities, and maintenance. The County's Capital budget of approximately \$5.8 million funds infrastructure, facilities, vehicles, and equipment.

As part of the FY25 budget cycle, all departments were required to provide detailed justification for Personnel requests, Operating expenses, and Capital requests. Total personnel expense increased by \$465k, or .5%, primarily due to 2.5% COLA and annual steps for each employee (except Elected Officials). Total operating expenses increased by \$1 million over the FY24 adopted budget, or 3%, (does not include grants). Lastly, capital purchases total \$5.8 million.

# EXECUTIVE SUMMARY

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## CAPITAL INVESTMENTS

Kootenai County's capital purchases for FY25 are \$5.8 million, which is a \$10.9 million decrease from prior year (does not include grants). Of this, \$4 million is being paid for with restricted fund balances and \$1.8 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 details 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 forgone is recaptured, a public hearing must be held and an advertisement for such must be published. A resolution detailing the amount of forgone being contemplated and its specific use is then adopted at a separate public hearing. Kootenai County did not recover any forgone for the FY25 budget, rather we levied 2% of the allowed 3% and the 90% new construction allowable by law, as described above. More detail on the County's FY25 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

Each fund has a specific designated purpose, and most funds capture the activities of a specific department. Each department is managed by an Elected Official. Each fund contains the activities of one department, for example the County Fair Fund contains only the activities of the County Fair. The only funds that capture activities for multiple departments and elected officials are the General Fund, Justice Fund, District Court Fund, Snowmobile Fund, and Vessel Fund.

Many of the County's departments perform functions mandated by Idaho law. For example, in the Justice Fund, there are numerous departments, including Probation, Prosecution, County Jail, etc. For more details on the departments for which each elected official is responsible and the fund in which each department is located, see the [Departments by Elected Official](#) summary and the associated graphs. For the purposes of the budget process, funds are grouped by revenue source, in order to transparently show sources of funding. Revenue streams are heavily regulated by statute. Below are descriptions of each of the County's funds by levy and/or major revenue source. More detail on individual funds, their departments, and historical performance can be found in the [Fund Summaries](#) and [Department Summaries](#).

# EXECUTIVE SUMMARY

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## GENERAL FUND

The General Fund budget for FY25 is \$31.9 million, an increase of \$1.8 million over FY24 adopted. This is primarily due to an increase in personnel costs of \$1.5 million, an increase in operating costs of \$782k, and a decrease in capital expenses of \$509k. The General Fund contains budgets for the following departments, which report to their respective Elected Officials: 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 the General Fund, 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 FY25 total \$21 million, an increase of \$2.2 million or 11.62% over FY24 adopted. This is due to an increase in personnel expenditure of \$1 million, an increase in operating expenditure of \$957k, and an increase in capital expenditure of \$176k. The Justice Fund is the County's largest Other Levy Fund; therefore, we break it out separately. The Justice Fund for FY25 totals \$54 million, a decrease of \$3.6 million or 6.14% over FY24 adopted. This is due primarily to a \$2.5 million decrease in personnel expenses, a \$1.7 million decrease in operating expenses, and a \$602k increase in capital expenses. 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 levies, 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 \$3.9 million of the FY25 budget. More information on the County's [Ambulance District](#) can be found 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. 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 \$21.6 million of the FY25 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 plan and makes up \$13.8 million of the FY25 budget. More information on [the Internal Service Fund](#) can be found in the Fund Summaries.

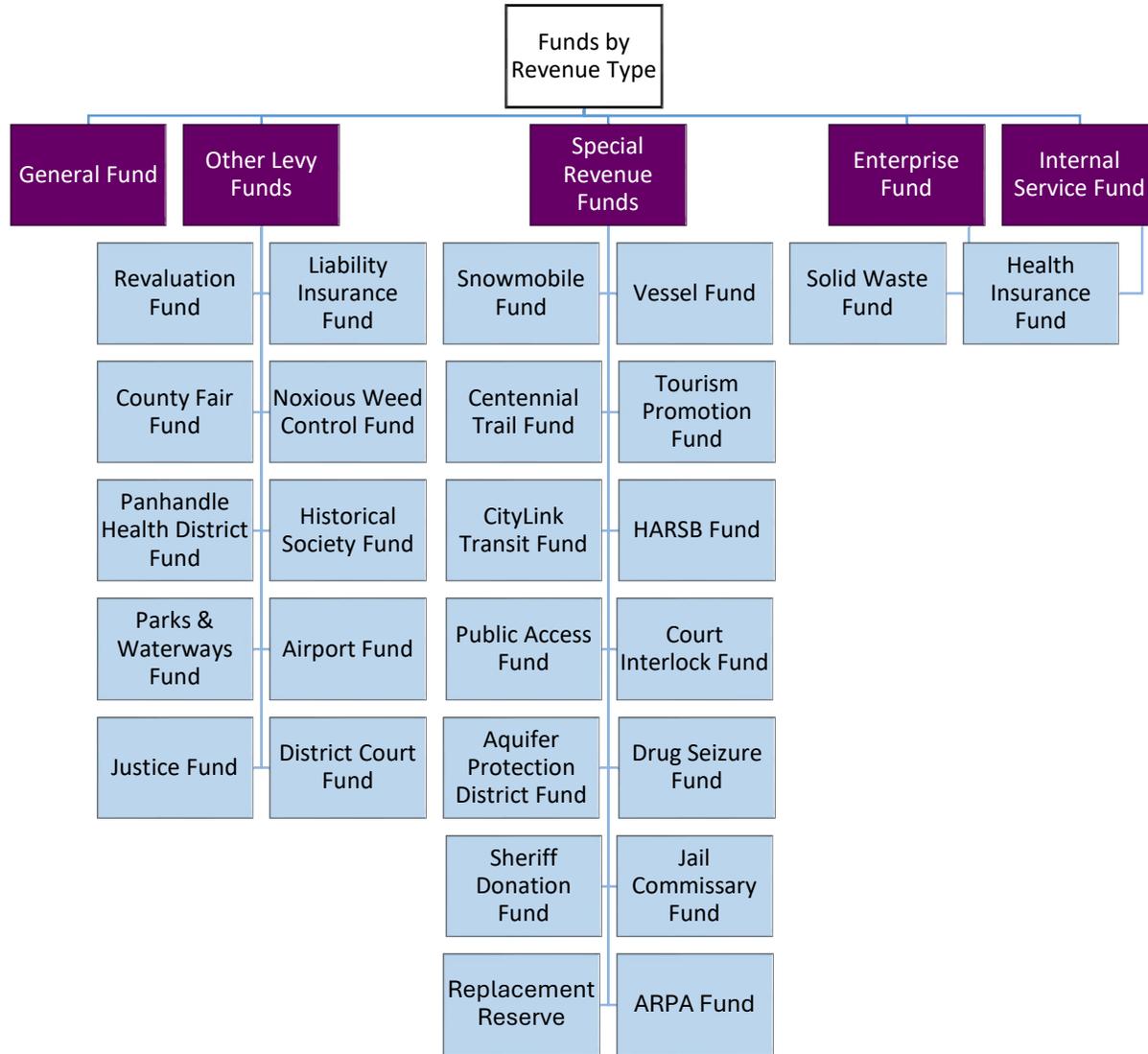
# Departments by Elected Official

Elected Official	Department	Fund Description	Service Type
<b>Assessor</b>			
	Administrative Services	10 - General	Mandated
	Appraisal (Residential & Specialized)	46 - Revaluation	Mandated
	Mapping	46 - Revaluation	Mandated
	Surveyor	10 - General	Mandated
	Vehicle Licensing	10 - General	Mandated
<b>BOCC</b>			
	Administrative Services	10 - General	Mandated
	Adult Misdemeanor Probation	15 - Justice	Mandated
	Airport	301 - Airport Sewer Fund	
	Airport	30 - Airport	
	Building & Grounds	10 - General	Mandated
	Community Development	10 - General	
	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	
<b>Clerk</b>			
	Administrative Services	10 - General	Mandated
	Auditor	10 - General	Mandated
	County Assistance	10 - Indigent	Mandated
	District Court Clerks	45 - District Court	Mandated
	Elections	10 - General	Mandated
	Recorder	10 - General	Mandated

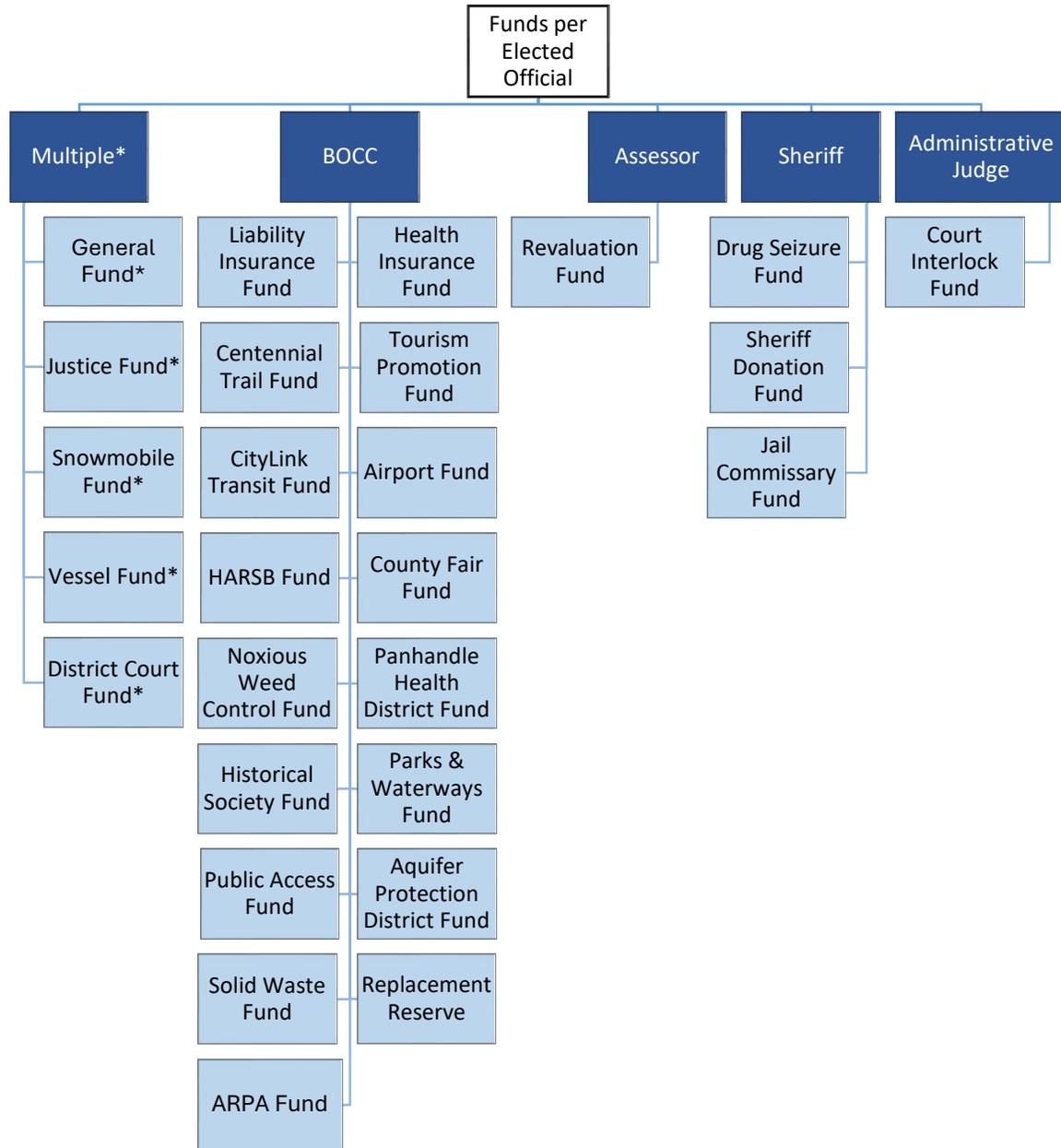
# Departments by Elected Official

Elected Official	Department	Fund Description	Service Type
<b>Coroner</b>			
Coroner		10 - General	Mandated
<b>District Court</b>			
	Drug Court	45 - District Court	
	DUI Court	45 - District Court	
	Interlock Device	455 - Interlock	
	Mental Health Court	45 - District Court	
	Trial Court Administrator	45 - District Court	Mandated
<b>Prosecutor</b>			
	Civil Division	10 - General	Mandated
	Criminal Division	15 - Justice	Mandated
	Human Resources	10 - General	Mandated
	Juvenile Diversion	10 - General	
<b>Sheriff</b>			
	911	10 - General	Mandated
	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	15 - 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	
<b>Treasurer</b>			
Treasurer		10 - General	Mandated

# Fund Types and Structure

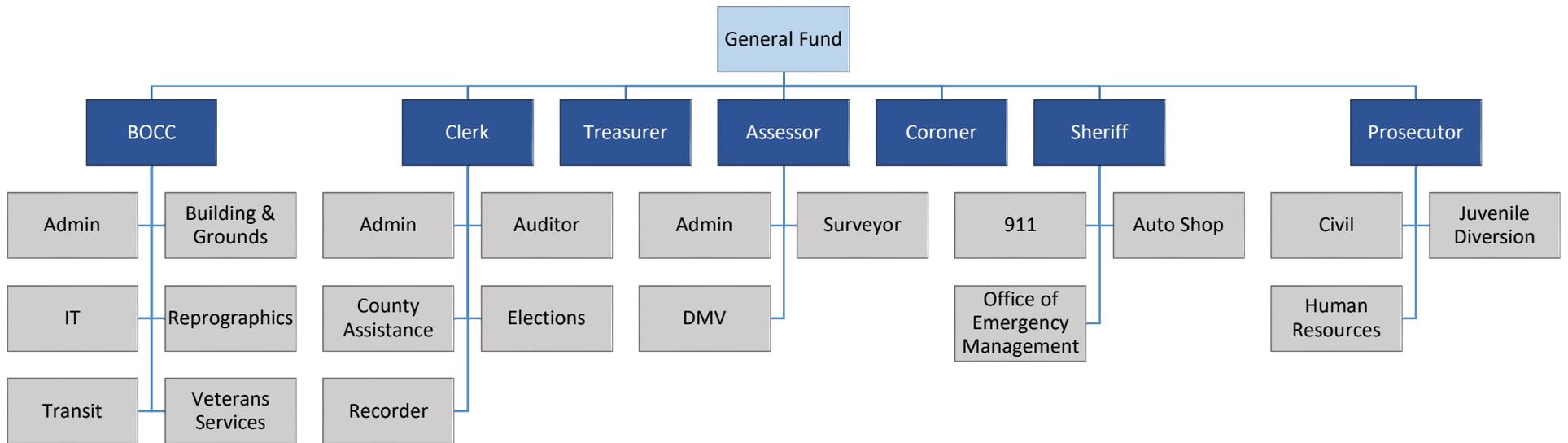


# Fund Types and Structure

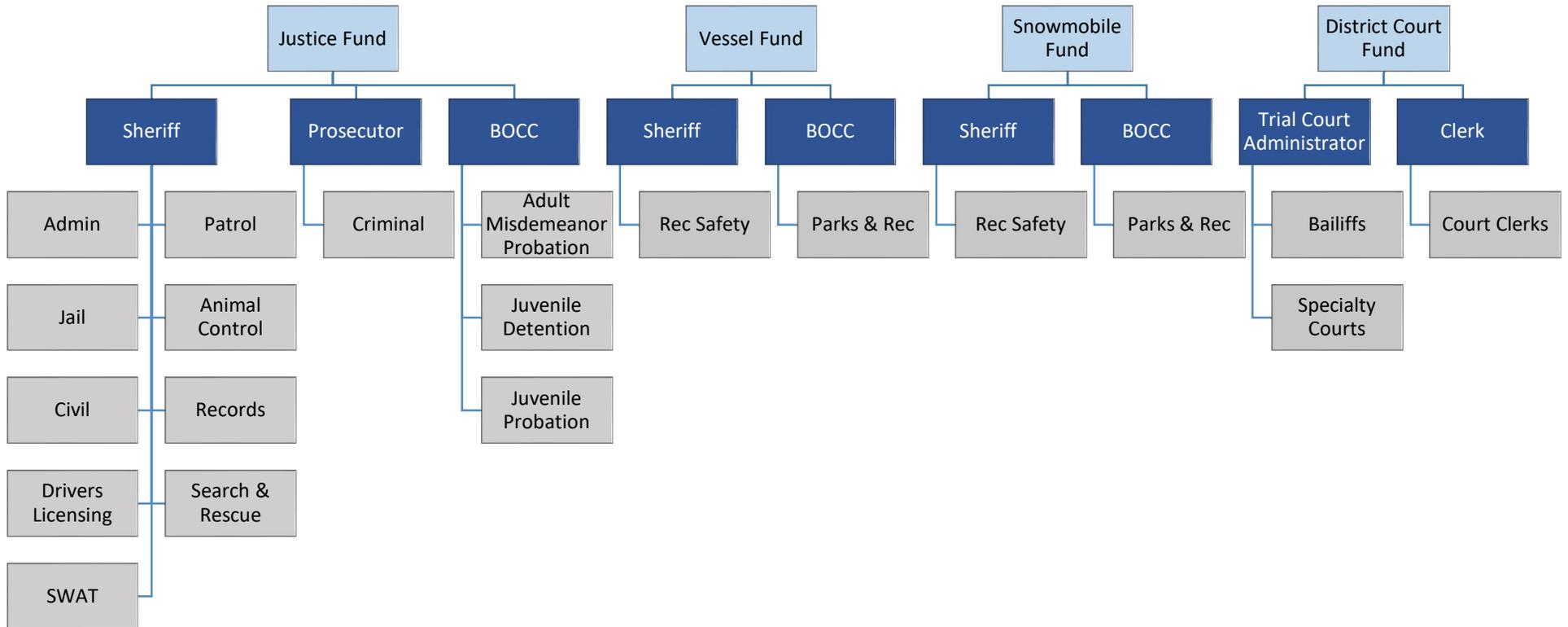


*\*These funds contain multiple departments and elected officials. Please see the charts on the following pages.*

# Fund Types and Structure



# Fund Types and Structure



A photograph of two horses grazing on a grassy hillside at sunset. The sun is low on the horizon, creating a warm, golden glow over the landscape. The sky transitions from a deep blue at the top to a bright orange near the horizon. The horses are silhouetted against the bright light of the setting sun. The foreground is filled with dry, brownish grass and small plants.

# **POLICIES & PROCESSES**

# FINANCIAL POLICIES

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At this time, the Kootenai County Board of Commissioners has not formally adopted budgetary or financial policies as prescribed by GFOA's Best Practices - Adoption of Financial Policies and instead relies on Idaho State statute for guidance on financial planning. 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 as 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 is required to adopt and maintain a balanced budget as required by Idaho statute. For each fund, ongoing costs cannot 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 via budget amendments to account for items such as grant awards, capital project roll forwards, and unanticipated revenue. The budget is amended by vote in public meetings.

## **ANNUAL EXTERNAL AUDIT**

As required by Idaho statute, as well as by the County's use of state and federal grant 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 all financial data to be compiled and entered according to GAAP, as well as provides access to reporting and accounting for all County departments.

# FINANCIAL POLICIES

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## **PROCUREMENT**

The County maintains a Procurement Procedures Policy regarding Federally Funded Purchases. It is updated as needed by the Prosecutor's office to conform to Idaho statute and federal guidelines.

## **FIXED ASSETS**

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

## **MINIMUM FUND BALANCE**

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

# FINANCIAL POLICIES

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## **CHARGES FOR SERVICES**

The County establishes user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect, and capital costs shall be considered in establishing charges for services. Elected officials and their department heads review charges and fees annually and make appropriate modifications as necessary to ensure funding keeps pace with the costs of providing service.

## **INTERNAL SERVICE FEES**

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

## **LICENSES AND PERMITS**

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

## **FINES & FORFEITURES**

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

## **INTERGOVERNMENTAL**

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

## **DEDICATED REVENUES**

Except where required by law or Generally Accepted Accounting Principles (GAAP), no revenues shall be dedicated for a specific purpose. All non-restricted revenues shall be deposited in the General Fund and appropriated during the annual budget process.

## **EXPENDITURE POLICIES**

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

## **BUDGET EXPENDITURE CATEGORIES**

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

## **PERSONNEL EXPENDITURES**

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

# FINANCIAL POLICIES

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## **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 expenditures.

## **CAPITAL PURCHASES**

Operating expenditures are considered in the approval of capital outlays. All individual assets purchased by the County which have a cost of \$10,000 or greater are classified as Capital and depreciated over the expected useful life. Individual assets with a cost of less than \$10,000 are classified as Capital only at a department's request and are usually due to federal grant requirements. Each department's operating budget provides for the adequate maintenance and repair of capital items from current revenues. Board approval is required for the disposal, sale, donation, or transfer of any individual assets with a current value in excess of \$250.

## **DEBT**

The County is guided by Idaho State Statute with regard to debt and the limits thereof; 2% of assessed market value. Currently, the County is debt free with the goal of maintaining such status for fiscal year 2025. However, as a result of the provisions of GASB 87 and GASB 96, 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

# FINANCIAL POLICIES

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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.



A landscape photograph of a sunset over rolling hills. The sky is a gradient of blue and orange, with the sun low on the horizon. In the foreground, two horses are silhouetted against the bright light of the sunset. The ground is covered in dry, brown grass and brush. The overall mood is serene and peaceful.

# **BUDGET PROCESS & SUMMARIES**

# BUDGET PROCESS

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## STATUTORY DEADLINES

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

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

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

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

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

On or before the Tuesday following the first Monday of September, the Board of County Commissioners shall begin public deliberations on the final budget. The hearing may be continued from day to day until concluded but must be concluded by the 2<sup>nd</sup> Monday in September. County Commissioners then, 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 budget system is opened in the County's ERP system in mid-March, after the Auditor has met with the BOCC and received their direction for the development of the budget cycle. Each Elected Official or their department head enters their proposed budget for the next fiscal year commencing October 1 into the ERP system. Their budgets include proposed expenditures by department, categorized by personnel, operating, and capital expenses. If applicable, each department also must submit their estimated revenues for the next fiscal year. Requests for changes to Personnel are required to be submitted on a Personnel Request Form and reviewed by HR (except for requests for new FTE's and overtime increases). Requests for New Programs (such as new software, leases, operational divisions, etc) are

# BUDGET PROCESS

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required to be submitted on a New Program Request form. Requests for Capital Purchases are required to be submitted on a Capital Request Form and include 3 quotes.

The Auditor's office reviews departmental budgets to ensure expenses and revenues are budgeted in the appropriate accounts, increases or decreases align with trend, and requested increases include the required supporting documentation. The Auditor's office also performs various analyses of budgeted revenues and expenses. Departmental budgets are due to the Auditor on or before the third Monday in May. Once all budgets are submitted to the Auditor, the Auditor compiles the entire budget and presents it to the Board in a Budget Kickoff public presentation in early June. The presentation includes a summary of the current budget deficit or surplus, and a summary of all requests. In the following weeks, each Elected Official presents their budget to the BOCC in public meetings, in order for the BOCC to have a more in-depth understanding of the requests from.

The Auditor also facilitates budget deliberation meetings with the BOCC over the course of June and July, in order to help the BOCC balance the budget by making certain approvals and cuts to the budget requests. During budget deliberation meetings, the Auditor provides the BOCC with summaries of various budget information, in order to help facilitate their decision-making process. All budget deliberation meetings are publicly noticed meetings, open to the public, and citizens are able to attend and give comments at every meeting.

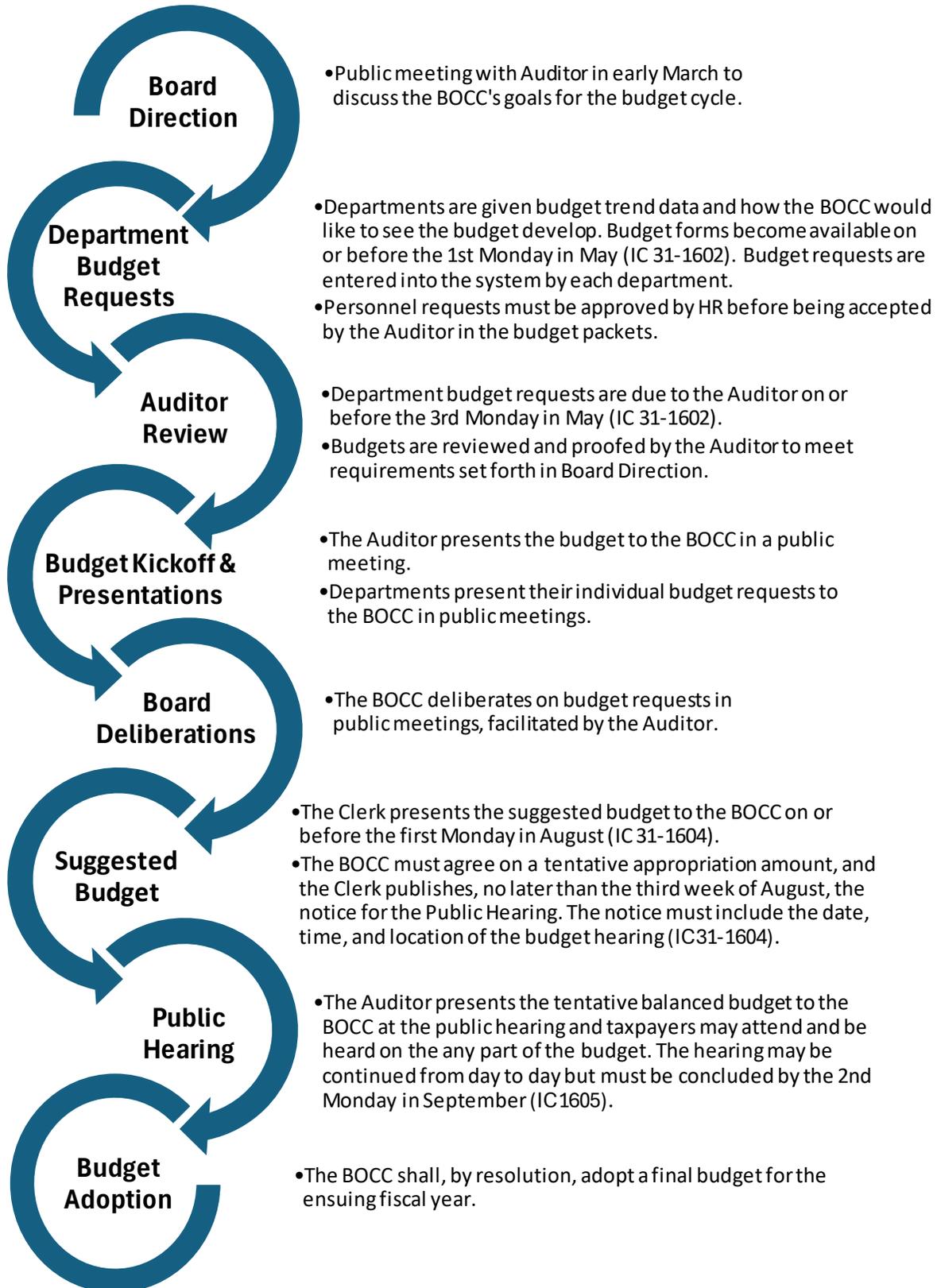
On or before the first Monday in August, the Auditor must submit the suggested budget to the County Commissioners for their review and tentative approval of a total appropriation amount. When the tentative budget has been approved, it must be published in the newspaper, along with the date, time, and location of the public hearing. 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 vote to approve the final budget. At the following meeting, the Board again votes to legally adopt the final budget by resolution.

In no event shall the final budget be greater than the amount of the published tentative budget, and the amount of property tax may not exceed the amount published. 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 for grant awards, donations, 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. All appropriations, other than those for incomplete capital improvements, lapse at the end of the fiscal year. 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.

# BUDGET PROCESS

## Budget Calendar



**Kootenai County**

FY25 Budget Cycle

Board Direction for Development of Budget

March 8, 2024

**A Budget (Personnel)**

Y	No individual step requests (steps will be approved Countywide or not at all, there is no in-between)
Y	All requests (except new FTE's and OT) must be reviewed by HR before being added to the budget
Y	Countywide Steps on Anniversary Date - Auditor to provide calculation
Y	Countywide COLA - HR to provide suggested % to Auditor and calculation presented at Budget Kickoff
Y	Elected Official wages - no adjustments as of now
Y	Budget Patrol vacancies at 97% of market

**B Budget (Operating)**

Y	Departments must submit "flat," and provide explanations for any increases
Y	Review 3 year trend in comparison with FY25 request
Y	No New Programs unless it saves in Personnel or Operating expenses
Y	Any new contract/New Program must include 3 quotes
Y	<b>All non-capital requests require at least 1 quote</b>
Y	Best practice is to review and make cuts to Department B Budgets during individual department meetings
Y	Public Defense - only budget rent right now
Y	KCSO Utilities - budget for KC North as well

**C Budget (Capital)**

Y	Departments must provide the anticipated useful life of the asset
Y	<b>Departments must provide 3 quotes for requested asset, including construction projects</b>
Y	Departments must provide suggested funding source
Y	No grant funded requests allowed
Y	Include Fleet Management Form in capital requests for vehicles

**Revenues**

Y	Analyze fees for major fee-based departments (DMV, Com Dev, Sheriff Patrol contracts)
Y	Departments must review their budgeted revenues against trend
Y	Auditor to budget State revenues based on guidance from state agencies & review of trend
Y	Treasurer to budget interest revenue

**Long-term and Entity Wide Goals**

Seek public input

Countywide Capital Improvement Plan (CIP) - in process by Facilities Director

Comprehensive Plan

Manage/plan for population growth and increased strain on County services

Public Health (Panhandle Health District, Kootenai County Emergency Medical Services System)

Natural resource protection (Aquifer Protection)

Coordination with other government agencies (LE and SRO agreements, Centennial Trail)

Public Recreation (Parks & Waterways)

**FY2025 Preliminary Summary**  
**10/1/2024**

REVENUES
Property Tax Base [Including Ptax Replacement]
Less: FY25 Property Tax Replacement
% Increase
90% Estimated New Growth
80% Estimated URD Return
1% M&O Forgone
3% Capital Forgone
Total Levy Amount
State Funds & Other Fees
Grant-Funded Existing Personnel
Restricted FB Use
SW Fund Balance Use
Assigned - PD
Assigned FB Use
Total Non-Tax Revenues
TOTAL REVENUES

CURRENT EXPENDITURES
Personnel "A" Current (includes 2.5% COLA)
OPEX "B" Current (FY24 Adopted)
Total Current Expenditures
Personnel "A" Increases
OPEX "B" Increases
OPEX "B" - New Programs
CAPEX "C" - New Capital Requests
Steps on Anniversary Dates
Employer Health/Benefits Increase
Total Proposed Increases
TOTAL EXPENDITURES
Budget Surplus/(Shortfall) to Balance

**FY25 2% Tax Increase**

GOV'T	SOLID WASTE	TOTAL
59,885,548		59,885,548
(467,544)		(467,544)
1,197,711		1,197,711
924,130		924,130
-		-
		-
61,539,845	-	61,539,845
46,505,656	15,157,428	61,663,084
750,712		750,712
1,043,489		1,043,489
	6,480,655	6,480,655
242,698		242,698
4,129		4,129
48,546,684	21,638,083	70,184,767
110,086,529	21,638,083	131,724,612

82,873,046	5,530,175	88,403,221
23,395,939	11,376,702	34,772,641
106,268,985	16,906,877	123,175,862
254,137	77,086	331,223
99,142	1,054,239	1,153,381
77,855	2,500	80,355
2,315,125	3,511,000	5,826,125
657,309	52,597	709,906
413,975	33,784	447,760
3,817,544	4,731,206	8,548,750
110,086,529	21,638,083	131,724,612
0	0	0

Kootenai County  
 FY25 Budget Cycle  
 Personnel Summary  
 10/1/2024

NEW POSITIONS & FROZEN POSITIONS OPENED															
Line	EO	Department	Org Set	Grade	Step	Pos #	Position Title	#FTE	Hourly Increase (Decrease)	Annual Increase (Decrease)	Loading (Taxes & Benefits)	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments
1	BOCC	Airport	30.1.101.2	9	7	NEW	Shop Lead	1	\$ 33.05	\$ 68,744	\$ 30,093	\$ 98,837		\$ 98,837	no tax impact
2	BOCC - SW	Solid Waste	60.1.002.3	7	3	NEW	Account Receivable Specialist	1	\$ 24.71	\$ 51,397	\$ 25,090	\$ 76,487	\$ 2,500	\$ 78,987	no tax impact
3	District Court	District Court	45.8.001.3	7	2	NEW	Bailiff	1	\$ 23.61	\$ 14,733	\$ 8,148	\$ 22,881	\$ 7,600	\$ 30,481	Fund at 30% per BOCC 7/2/24
4	District Court	District Court	45.8.001.3	7	2	NEW	Bailiff	1	\$ 23.61	\$ 14,733	\$ 8,148	\$ 22,881	\$ 7,600	\$ 30,481	Fund at 30% per BOCC 7/2/24
5	District Court	District Court	45.8.001.3	5	2	NEW	Security Screener	1	\$ 20.25	\$ 12,636	\$ 7,270	\$ 19,906	\$ 6,600	\$ 26,506	Fund at 30% per BOCC 7/2/24
6	Sheriff	Maintenance	15.6.650.3			NEW	On Call Pay		\$ 2.00	\$ 12,272	\$ 2,793	\$ 15,065		\$ 15,065	
								FTE	5		Total New	\$ 256,057	\$ 24,300	\$ 280,357	

BUDGET CUTS															
Line	EO	Department	Org Set	Current Grade/Step	Requested Grade/Step	Pos #	Position Title	CHANGE TYPE	Hourly Increase (Decrease)	Annual Increase (Decrease)	Loading (Taxes & Benefits)	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments
7	CUT - BOCC	Buildings & Grounds	10.1.010.0	2	4	NEW	Maintenance Assistant	1	\$ 17.92	\$ 18,637	\$ 18,917	\$ 37,554	\$ 1,000	\$ 38,554	cut per BOCC 6/20
8	CUT - District Court	Veteran's Court	45.8.001.3.255	10	5	NEW	Coordinator, Court Veteran's	1	\$ 33.94	\$ 70,595	\$ 29,022	\$ 99,617		\$ 99,617	approved in FY24 6/20
9	CUT - Prosecutor	Criminal	15.7.001.3	10	5	NEW	Investigator	1	\$ 33.94	\$ 70,595	\$ 29,022	\$ 99,617	\$ 2,945	\$ 102,562	cut per BOCC 6/20
10	CUT - Sheriff	Jail	15.6.660.3	4	5	NEW	Property and Evidence Specialist	1	\$ 21.38	\$ 44,470	\$ 23,671	\$ 68,142		\$ 68,142	cut per KCSO 6/20
11	CUT - Sheriff	Jail	15.6.660.3	3	5	NEW	Clerk, Warrants Records	1	\$ 20.19	\$ 41,995	\$ 23,165	\$ 65,160		\$ 65,160	cut per BOCC 6/20
12	CUT - Sheriff	Admin	15.6.001.2	4	5	NEW	Backgrounds Specialist	1	\$ 21.38	\$ 44,470	\$ 23,671	\$ 68,142		\$ 68,142	bring forward in FY24 & freeze one position
13	CUT - Prosecutor	Civil	10.7.050.0	ATPS	5	NEW	Civil Attorney	1	\$ 59.82	\$ 124,426	\$ 40,046	\$ 164,472	\$ 2,720	\$ 167,192	cut per BOCC 7/2/24
14	CUT - Sheriff	Patrol	15.6.605.3	SGT	1	NEW	NIC Sergeant	1	\$ 43.45	\$ 90,376	\$ 37,745	\$ 128,121		\$ 128,121	cut per KCSO 7/2/24
												730,825	6,665	737,490	

POSITION CHANGES															
Line	EO	Department	Org Set	Current Grade/Step	Requested Grade/Step	Pos #	Position Title	CHANGE TYPE	Hourly Increase (Decrease)	Annual Increase (Decrease)	Loading (Taxes & Benefits)	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments
15	BOCC	Airport	30.1.101.2	conversion	14/6	047-001	Interim Airport Assistant Director	Conversion	\$ 4.24	\$ 53,914	\$ 32,407	\$ 86,320	\$ 3,130	\$ 89,450	convert PT interim to FT permanent Deputy Director.
16	BOCC	BOCC	10.1.001.0			700-001	OT	Pool Decrease	\$ (200)	\$ (40)	\$ (240)	\$ (240)		\$ (240)	decrease OT from \$500 to \$300
17	BOCC	BOCC	10.1.003.0			555-008	Employee Referral Bonuses	Pool Increase	\$ 11,700	\$ -	\$ 11,700	\$ 11,700		\$ 11,700	per HR's recommendation increase from \$18300 to \$30k
18	BOCC	BOCC	10.1.003.0			554-003	Temp Employment Pool	Pool Decrease	\$ (35,000)	\$ -	\$ (35,000)	\$ (35,000)		\$ (35,000)	reduce from \$70k to \$35k per BOCC 6/20
19	BOCC	Community Development	10.1.020.3			700-020	OT	Pool Decrease	\$ (5,000)	\$ (994)	\$ (5,994)	\$ (5,994)		\$ (5,994)	decrease OT from \$25k to \$20k
20	BOCC	Juvenile Probation	15.1.139.3			700-140	OT	Pool Decrease	\$ (500)	\$ (99)	\$ (599)	\$ (599)		\$ (599)	decrease OT from \$500 to \$0
21	BOCC	Juvenile Probation	15.1.139.3.140			700-139	OT	Pool Decrease	\$ (500)	\$ (99)	\$ (599)	\$ (599)		\$ (599)	decrease OT from \$500 to \$0
22	BOCC	Noxious Weeds	32.1.002.3	various	various	various	various	Funding Change	\$ 11,037		\$ 11,037	\$ 11,037		\$ 11,037	
23	BOCC	Parks	35.1.002.3	various	various	various	various	Funding Change	\$ 51,373		\$ 51,373	\$ 51,373		\$ 51,373	
24	BOCC	Snowmobile	36.1.167.3	various	various	various	various	Funding Change	\$ (11,037)		\$ (11,037)	\$ (11,037)		\$ (11,037)	
25	BOCC	Vessel	37.1.155.3	various	various	various	various	Funding Change	\$ (51,373)		\$ (51,373)	\$ (51,373)		\$ (51,373)	
26	BOCC - SW	Solid Waste	60.1.187.3			700-187	OT	Pool Increase	\$ 500	\$ 99	\$ 599	\$ 599		\$ 599	increase from \$2000 to \$2500
27	Clerk	Auditor	10.2.201.0			700-201	OT	Pool Decrease	\$ (1,200)	\$ (239)	\$ (1,439)	\$ (1,439)		\$ (1,439)	decrease OT from \$1500 to \$300
28	Clerk	District Court Clerks	45.2.221.3	7/5	9/3	197-008	Compliance Supervisor	Conversion	\$ 1.89	\$ 3,931	\$ 805	\$ 4,736		\$ 4,736	convert to Training & Development Manager
29	Clerk	District Court Clerks	45.2.221.3	3/4	4/4	197-006	Clerk II	Conversion	\$ 1.15	\$ 2,392	\$ 490	\$ 2,882		\$ 2,882	convert to Clerk III
30	Clerk	District Court Clerks	45.2.221.3			700-221	OT	Pool Decrease	\$ (25,000)	\$ (4,970)	\$ (29,970)	\$ (29,970)		\$ (29,970)	reduce OT Budget from \$100k to \$75k
31	Clerk	Recorder	10.2.209.3	4/5		208-027	Specialist, Recording	Freeze	\$ (21.38)	\$ (44,470)	\$ (23,671)	\$ (68,142)		\$ (68,142)	freeze position
32	Clerk	Recorder	10.2.209.3			700-209	OT	Pool Decrease	\$ (1,200)	\$ (239)	\$ (1,439)	\$ (1,439)		\$ (1,439)	reduce OT budget from \$1500 to \$300
33	Coroner	Coroner	10.5.001.3			700-005	OT	Pool Increase	\$ 3,700	\$ 736	\$ 4,436	\$ 4,436		\$ 4,436	increase OT Budget from \$1200 to \$4900
34	District Court	Bailiffs/Security	45.8.001.3			702-045	OT	Pool Decrease	\$ (10,000)	\$ (1,988)	\$ (11,988)	\$ (11,988)		\$ (11,988)	decrease OT from \$25k to \$15k
35	Prosecutor	Criminal	15.7.001.3			555-022	On Call Pay	Pool Increase	\$ 10,000	\$ 1,988	\$ 11,988	\$ 11,988		\$ 11,988	increase from \$15600 to \$25600
36	Prosecutor	Criminal	15.7.001.3			700-700	OT	Pool Decrease	\$ (10,000)	\$ (1,988)	\$ (11,988)	\$ (11,988)		\$ (11,988)	decrease from \$11k to \$1k
37	Prosecutor	HR	10.7.051.0			555-009	Service Awards	Pool Decrease	\$ (4,650)	\$ -	\$ (4,650)	\$ (4,650)		\$ (4,650)	decrease Service Awards from \$16950 to \$12300
38	Prosecutor	HR	10.7.051.0			700-051	OT	Pool Decrease	\$ (300)	\$ (60)	\$ (360)	\$ (360)		\$ (360)	decrease OT from \$300 to \$0
39	Prosecutor	Juvenile Diversion	10.7.137.3	3/5	3/5	190-006	Senior Secretary	Conversion	\$ -	\$ 20,998	\$ 4,300	\$ 25,298		\$ 25,298	convert to FT
40	Sheriff	Admin	15.6.001.2			700-600	OT	Pool Increase	\$ 11,000	\$ 2,187	\$ 13,187	\$ 13,187		\$ 13,187	increase OT from \$2500 to \$13500
41	Sheriff	Detectives	15.6.620.3			555-023	On Call Pay	Pool Increase	\$ 4,200	\$ 958	\$ 5,158	\$ 5,158		\$ 5,158	increase On Call Pay from \$8700 to \$12900
42	Sheriff	Driver's Licensing	15.6.625.3	6/2	6/2	166-002	Assistant Supervisor	Spec Duty Pay	\$ 1.00	\$ 2,080	\$ 414	\$ 2,494		\$ 2,494	add Special Duty Pay
43	Sheriff	Driver's Licensing	15.6.625.3	6/7	6/7	166-001	Assistant Supervisor	Spec Duty Pay	\$ 1.00	\$ 2,080	\$ 414	\$ 2,494		\$ 2,494	add Special Duty Pay

POSITION CHANGES															
EO	Department	Org Set	Current Grade/Step	Requested Grade/Step	Pos #	Position Title	CHANGE TYPE	Hourly Increase (Decrease)	Annual Increase (Decrease)	Loading (Taxes & Benefits)	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments	
44	Sheriff	Jail	15.6.660.3	various	various	Custody Technicians	Step Increases	\$ 28.79	\$ 59,883	\$ 12,264	\$ 72,147		\$ 72,147	step increases for all, to hire at Step 5 right away	
45	Treasurer	Treasurer	10.3.001.0	4/4	5/4	169-002	Treasury Specialist I	Conversion	\$ 1.65	\$ 3,432	\$ 703	\$ 4,135		\$ 4,135	convert to Treasury Specialist II
<b>Total Changes</b>											<b>\$ 75,166</b>	<b>\$ 3,130</b>	<b>\$ 78,296</b>		
<b>BUDGET CUTS</b>															
46	CUT - BOCC	Buildings & Grounds	10.1.010.0	4/11	7/3	173-006	Maintenance Operator	Conversion	\$ 0.24	\$ 31,038	\$ 7,250	\$ 38,288		\$ 38,288	cut per BOCC 6/20
47	CUT - BOCC	Reprographics	10.1.030.0	5/6	7/5	206-001	Graphic Production Specialist	Conversion	\$ 3.12	\$ 6,490	\$ 1,413	\$ 7,902		\$ 7,902	cut per BOCC 6/20
48	CUT - Prosecutor	Civil	10.7.050.0	8/2	6/5	446-004	Grants Technician	Conversion	\$ (0.56)	\$ (1,165)	\$ (239)	\$ (1,403)	\$ 3,480	\$ 2,077	fund in FY24 per BOCC 6/20
49	CUT - Sheriff	Jail	15.6.660.3			700-660	OT	Pool Increase		\$ 275,000	\$ 68,888	\$ 343,888		\$ 343,888	cut per BOCC 6/20
50	CUT - Treasurer	Treasurer	10.3.001.0			700-300	OT	Pool Decrease		\$ (700)	\$ (139)	\$ (839)		\$ (839)	removed per Treasurer 6/21
51	CUT - BOCC	AMP	15.1.132.3			151-010	Admin Supervisor	Bonus		\$ 3,000	\$ 596	\$ 3,596		\$ 3,596	cut per BOCC 7/2/24
52	CUT - BOCC	Community Development	10.1.020.3	various	various	various	Building Inspector	Title Change	\$ -	\$ -	\$ -	\$ -		\$ -	cut per BOCC 7/2/24
53	CUT - BOCC	Community Development	10.1.020.3	9/5	10/5	129-015	Building Inspector	Promotion	\$ 2.52	\$ 5,242	\$ 1,073	\$ 6,315		\$ 6,315	cut per BOCC 7/2/24
54	CUT - BOCC	Community Development	10.1.020.3	9/5	10/5	129-009	Building Inspector	Promotion	\$ 2.52	\$ 5,242	\$ 1,073	\$ 6,315		\$ 6,315	cut per BOCC 7/2/24
55	CUT - BOCC	Noxious Weeds	32.1.002.3			555-018	Employee Bonuses	Pool Increase		\$ 300	\$ 67	\$ 367		\$ 367	cut per BOCC 7/2/24
56	CUT - BOCC	Parks	35.1.002.3			555-017	Employee Bonuses	Pool Increase		\$ 600	\$ 135	\$ 735		\$ 735	cut per BOCC 7/2/24
57	CUT - BOCC	Vessel	37.1.155.3			555-016	Employee Bonuses	Pool Increase		\$ 1,800	\$ 404	\$ 2,204		\$ 2,204	cut per BOCC 7/2/24
<b>Total Loaded Approved Personnel Requests</b>											<b>\$ 407,367</b>	<b>\$ 3,480</b>	<b>\$ 410,847</b>		
<b>Total Approved Onboarding Costs</b>											<b>331,223</b>	<b>27,430</b>	<b>358,653</b>		

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Airport
Board Approval:	APPROVED

Airport Deputy Director Conversion to FT														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>30.1.101.2</b>	Exempt / Hourly					7.65%	11.96%	0.15%	0.60%	7403000-Aviation All Other Employees & Drivers	2.23%	14,564		
047-001 Interim Airport Assistant Director PT - CURRENT	Exempt	conversion		\$ 43.36	\$ 45,094	\$ 3,450		\$ 68			\$ 1,006		\$ 49,617	
047-001 Airport Deputy Director FT - REQUESTED	Exempt	14	6	\$ 47.60	\$ 99,008	\$ 7,574	\$ 11,841	\$ 149	\$ 594		\$ 2,208	\$ 14,564	\$ 135,938	\$ 3,130
				Increase \$ 4.24	\$ 53,914	\$ 4,124	\$ 11,841	\$ 81	\$ 594	\$ -	\$ 1,202	\$ 14,564	\$ 86,320	

**Please explain your personnel request below:**

The Airport is requesting to re-instate the Deputy Director position, using the accompanying updated job description. The Airport believes the current trajectory and economic climate make this position a must as the County continues to grow in population. This growth increases the Airport's annual operations count, increasing the complexity of the Airport, community relationships, FAA projects, and enterprise-based activities. One major update to the job description moves the FAA grant responsibility to the Deputy Director, incorporating fiscal responsibility with operations responsibility.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Airport
Board Approval:	APPROVED

New Shop Manager																					
		G	R	A	D	E	S	T	E	P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
											7510	7511	7512	7513	7515		7513				
30.1.101.2	Exempt / Hourly										Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	7403000-Aviation All Other Employees & Drivers	2.23%	14,564		
NEW Shop Manager	Hourly	9	7								\$ 33.05	\$ 68,744	\$ 5,259	\$ 8,222	\$ 103	\$ 412		\$ 1,533	\$ 14,564	\$ 98,837	

**Please explain your personnel request below:**

Just as with other positions at the Airport, we are too busy for one person to handle all the required duties. Our current mechanic is responsible for heavy equipment maintenance and vehicle maintenance. Even after the some of our equipment goes to auction, we still have a lot of older equipment, plus maintenance vehicles for the Airport Director, Admin, and all Operations staff. Each of these vehicles needs regular maintenance. In the event of an emergency fix, not only does our mechanic have to drop what he is working on, he may need assistance and/or he may have to go out on the field to troubleshoot the equipment. In those cases, we have to pull an Ops Specialist off their job to assist. Unfortunately, that puts everyone behind. The Shop Lead position will oversee a new heavy equipment mechanic, maintain inventory, order parts, verify all training is current, and work on special projects and specialized equipment such as welding.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	AMP
Board Approval:	CUT 7/2/24

One-Time Bonus Request														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.1.132.3-7007	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
151-010 Admin Supervisor	ONE TIME BONUS				\$ 3,000	\$ 230	\$ 359	\$ 5			\$ 4	\$ 3,596		

**Please explain your personnel request below:**

Please add a one-time Bonus of **\$3,000.00** to the Adult Misdemeanor Probation (A) Budget 15.1.132.3 - Bonuses. The Position was evaluated to possibly move up in grade it was denied by HR. Keith Hutcheson would like to add a one-time bonus for outstanding work, development, professionalism and dedication to the probation office and Kootenai County. The work that is accomplished in this position is above and beyond and is a high performer and should be compensated.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	B & G
Board Approval:	CUT 6/20/24

50% NEW FTE MAINTENANCE ASSISTANT/JANITOR																					
		G	R	A	D	E	S	T	E	P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
											Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.010.0	Exempt / Hourly										Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	9015006-Office Building Janitors	3.00%	14,564		
NEW FTE Maintenance Assistant - 50%		2	4								\$ 17.92	\$ 18,637	\$ 1,426	\$ 2,229	\$ 28	\$ 112		\$ 559	\$ 14,564	\$ 37,554	\$ 1,000

Please explain your personnel request below:

To be hired in June of 2025, when the Justice Building Expansion is complete. Large building will require additional personnel.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	B & G
Board Approval:	CUT 6/20/24

MAINTENANCE POSITION CONVERSION TO FT & Senior														
	Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.1.010.0</b>						7.65%	11.96%	0.15%	0.60%	9015006-Office Building Janitors	3.00%	14,564		
173-006 Maintenance Operator PT - CURRENT	Hourly	4	11	\$ 24.47	\$ 20,359	\$ 1,557	\$ 2,435	\$ 31	\$ 122		\$ 611	\$ 14,564	\$ 39,679	N/A
173-006 Maintenance Operator FT - REQUESTED	Hourly	7	3	\$ 24.71	\$ 51,397	\$ 3,932	\$ 6,147	\$ 77	\$ 308		\$ 1,542	\$ 14,564	\$ 77,967	N/A
Increase	\$ 0.24			\$ 31,038	\$ 2,374	\$ 3,712	\$ 47	\$ 186	\$ -	\$ 931	\$ -	\$ 38,288		

**Please explain your personnel request below:**

Our part-time Senior Maintenance Operator associate has mentioned retiring and isn't sure if he'll continue working by Winter of 2025. Requesting to convert this to a full time position, and to a Senior Maintenance Operator.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	BOCC
Board Approval:	APPROVED

Employee Referrals														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.1.003.0-7006</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
555-008 Employee Referral Bonuses - CURRENT					\$ 18,300								\$ 18,300	
555-008 Employee Referral Bonuses - REQUESTED					\$ 30,000								\$ 30,000	
				Increase	\$ 11,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,700	

**Please explain your personnel request below:**

Employee referral program was approved mid-year FY24 to be increased from \$300 to \$1,000/referral. HR is requesting increasing the employee referral program to 30 referral incentives as compared to 27 in FY24 to incentivize referral of applicants. We currently have 109 open positions. HR believes the increased incentive will be helpful in filling Kootenai County open positions. HR has decreased their advertising budget by \$21,876 to offset this request.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	BOCC
Board Approval:	APPROVED

Reduce OT														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.1.001.0</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
700-001 OT - Current					\$ 500	\$ 38	\$ 60	\$ 1			\$ 1		\$ 599	
700-001 OT - Requested					\$ 300	\$ 23	\$ 36	\$ 0			\$ 0		\$ 360	
	700-221		Decrease		\$ (200)	\$ (15)	\$ (24)	\$ (0)	\$ -	\$ -	\$ (0)	\$ -	\$ (240)	

**Please explain your personnel request below:**

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

<b>Elected Official:</b>	Jennifer Locke
<b>Department:</b>	District Court
<b>Board Approval:</b>	APPROVED

(2) Position Conversions/(1) Reduction- District Court Clerks														
45.2.221.3	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
197-008 Compliance Supervisor - CURRENT	Hourly	7	5	\$ 26.94	\$ 56,035	\$ 4,287	\$ 6,702	\$ 84	\$ 336	8810000-Clerical Office Employees	\$ 67	\$ 14,564	\$ 82,075	
197-008 Training & Development Manager - REQUESTED	Exempt	9	3	\$ 28.83	\$ 59,966	\$ 4,587	\$ 7,172	\$ 90	\$ 360		\$ 72	\$ 14,564	\$ 86,811	
197-006 Clerk II- Judicial - CURRENT	Hourly	3	4	\$ 19.35	\$ 40,248	\$ 3,079	\$ 4,814	\$ 60	\$ 241		\$ 48	\$ 14,564	\$ 63,055	
197-006 Clerk III -Judicial - REQUESTED	Hourly	4	4	\$ 20.50	\$ 42,640	\$ 3,262	\$ 5,100	\$ 64	\$ 256		\$ 51	\$ 14,564	\$ 65,937	
700-221 Overtime - CURRENT					\$ 100,000	\$ 7,650	\$ 11,960	\$ 150			\$ 120		\$ 119,880	
700-221 Overtime - REQUESTED					\$ 75,000	\$ 5,738	\$ 8,970	\$ 113			\$ 90		\$ 89,910	
	197-008	Increase	\$ 1.89	\$ 3,931	\$ 301	\$ 470	\$ 6	\$ 24	\$ -	\$ 5	\$ -	\$ 4,736		
	197-006	Increase	\$ 1.15	\$ 2,392	\$ 183	\$ 286	\$ 4	\$ 14	\$ -	\$ 3	\$ -	\$ 2,882		
	700-221	Decrease		\$ (25,000)	\$ (1,913)	\$ (2,990)	\$ (38)	\$ -	\$ -	\$ (30)	\$ -	\$ (29,970)		

**Please explain your personnel request below:**

Conversion #1: We are requesting to convert our Compliance Department Supervisor position to that of a Training & Development Manager- We are using are resouces efficiently to expand the supervisor position to allow for a backup to the Court Services Manager and Director-

Conversion #2: This Clerk II position we would like to convert to a Clerk III position, as we are expanding the duties/tasks that this clerk, to not only include processing electronic filings, but to take on processing Appeals, and assisting other departments, as needed- We currently have two other positions within our Judicial staff that operate under the same title, and those positions are Clerk III -

Reduction #1: After an Analysis of our current FY24 overtime usage, we have projected/reduced our FY25 Overtime budget by \$25,000.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Jennifer Locke
Department:	Auditor
Board Approval:	APPROVED

Reduce OT														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.2.201.0</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
700-201 OT - Current					\$ 1,500	\$ 115	\$ 179	\$ 2			\$ 2	\$ 1,798		
700-201 OT - Requested					\$ 300	\$ 23	\$ 36	\$ 0			\$ 0	\$ 360		
				700-201	Decrease	\$ (1,200)	\$ (92)	\$ (144)	\$ (2)	\$ -	\$ -	\$ (1)	\$ -	\$ (1,439)

**Please explain your personnel request below:**

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

<b>Elected Official:</b>	Jennifer Locke
<b>Department:</b>	Recorder
<b>Board Approval:</b>	APPROVED

Reduce OT														
	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.2.209.3</b>						7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
700-209 OT - Current					\$ 1,500	\$ 115	\$ 179	\$ 2			\$ 2	\$ 1,798		
700-209 OT - Requested					\$ 300	\$ 23	\$ 36	\$ 0			\$ 0	\$ 360		
				700-209	Decrease	\$ (1,200)	\$ (92)	\$ (144)	\$ (2)	\$ -	\$ -	\$ (1)	\$ -	\$ (1,439)

**Please explain your personnel request below:**

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Jennifer Locke
Department:	Recorder
Board Approval:	APPROVED

Freeze Open Position														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.2.209.3</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
208-027 Specialist, Recording	Hourly	4	5	\$ 21.38	\$ 44,470	\$ 3,402	\$ 5,319	\$ 67	\$ 267		\$ 53	\$ 14,564	\$ 68,142	
				\$ (21.38)	\$ (44,470)	\$ (3,402)	\$ (5,319)	\$ (67)	\$ (267)	-	\$ (53)	\$ (14,564)	\$ (68,142)	

Please explain your personnel request below:

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Community Dev
Board Approval:	APPROVED

Reduce OT														
	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.1.020.3</b>						7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
700-020 OT - Current					\$ 25,000	\$ 1,913	\$ 2,990	\$ 38			\$ 30	\$ 29,970		
700-020 OT - Requested					\$ 20,000	\$ 1,530	\$ 2,392	\$ 30			\$ 24	\$ 23,976		
	129-015		Decrease		\$ (5,000)	\$ (383)	\$ (598)	\$ (8)	\$ -	\$ -	\$ (6)	\$ -	(5,994)	

**Please explain your personnel request below:**

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Community Dev
Board Approval:	CUT 7/2/24

Building Inspector Title Changes														
10.1.020.3	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
						7.65%	11.96%	0.15%	0.60%	9410000- Municipal, Township, County or State Emp.	1.18%	14,564		
129-001 - Building Inspector Sr - CURRENT		10	6	\$ 35.00	\$ 72,800	\$ 5,569	\$ 8,707	\$ 109	\$ 437		\$ 859	\$ 14,564	\$ 103,045	
129-001 - Building Inspector III - REQUESTED		10	6											
129-004 - Building Inspector Sr - CURRENT		10	6	\$ 35.00	\$ 72,800	\$ 5,569	\$ 8,707	\$ 109	\$ 437		\$ 859	\$ 14,564	\$ 103,045	
129-004 - Building Inspector III - REQUESTED		10	6											
129-002 - Building Inspector - CURRENT		9	4	\$ 30.13	\$ 62,670	\$ 4,794	\$ 7,495	\$ 94	\$ 376		\$ 740	\$ 14,564	\$ 90,734	
129-002 - Building Inspector II - REQUESTED		9	4											
129-011 - Building Inspector - CURRENT		9	3	\$ 28.83	\$ 59,966	\$ 4,587	\$ 7,172	\$ 90	\$ 360		\$ 708	\$ 14,564	\$ 87,447	
129-011 - Building Inspector II - REQUESTED		9	3											
129-014 - Building Inspector - CURRENT		9	4	\$ 30.13	\$ 62,670	\$ 4,794	\$ 7,495	\$ 94	\$ 376		\$ 740	\$ 14,564	\$ 90,734	
129-014 - Building Inspector II - REQUESTED		9	4											
129-017 - Building Inspector - CURRENT		9	9	\$ 34.67	\$ 72,114	\$ 5,517	\$ 8,625	\$ 108	\$ 433		\$ 851	\$ 14,564	\$ 102,211	
129-017 - Building Inspector II - REQUESTED		9	9											

**Please explain your personnel request below:**

We are asking to break out the Inspectors into I II an III. The ranges will go from Grade 8 to Grade 10. This is not an additional position it is just a change in titles. The previous Building Inspector will now be Building Inspector II and the new title for a Senior Building Inspector is a Building Inspector III.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Community Dev
Board Approval:	CUT 7/2/24

Building Inspector III Promotions														
	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.1.020.3</b>						7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
129-015 - Building Inspector - CURRENT		9	5	\$ 31.42	\$ 65,354	\$ 5,000	\$ 7,816	\$ 98	\$ 392		\$ 78	\$ 14,564	\$ 93,302	
129-015 - Building Inspector III - REQUESTED		10	5	\$ 33.94	\$ 70,595	\$ 5,401	\$ 8,443	\$ 106	\$ 424		\$ 85	\$ 14,564	\$ 99,617	
129-009 - Building Inspector - CURRENT		9	5	\$ 31.42	\$ 65,354	\$ 5,000	\$ 7,816	\$ 98	\$ 392		\$ 78	\$ 14,564	\$ 93,302	
129-009 - Building Inspector III - REQUESTED		10	5	\$ 33.94	\$ 70,595	\$ 5,401	\$ 8,443	\$ 106	\$ 424		\$ 85	\$ 14,564	\$ 99,617	
		129-015	Increase	\$ 2.52	\$ 5,242	\$ 401	\$ 627	\$ 8	\$ 31	\$ -	\$ 6	\$ -	\$ 6,315	
		129-009	Increase	\$ 2.52	\$ 5,242	\$ 401	\$ 627	\$ 8	\$ 31	\$ -	\$ 6	\$ -	\$ 6,315	

**Please explain your personnel request below:**

Career progression. Once Inspectors have completed four different certifications they will move to a Building Inspector III position. In 2025 two Building Inspectors will complete the required 4 certifications. No onboarding costs.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Coroner
Department:	Coroner
Board Approval:	APPROVED

Increase OT Budget														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.5.001.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
700-005 OT - CURRENT					\$ 1,200	\$ 92	\$ 144	\$ 2			\$ 1	\$ 1,439		
700-005 OT - REQUESTED					\$ 4,900	\$ 375	\$ 586	\$ 7			\$ 6	\$ 5,874		
				Increase	\$ 3,700	\$ 283	\$ 443	\$ 6	\$ -	\$ -	\$ 4	\$ -	\$ 4,436	

**Please explain your personnel request below:**

We currently have three full-time death investigators. This will adequately allow for their anticipated overtime pay based on current rates in case it becomes necessary.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Judge Berecz
Department:	District Court
Board Approval:	APPROVED

Reduce OT														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
45.8.001.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
702-045 OT - Current					\$ 25,000	\$ 1,913	\$ 2,990	\$ 38			\$ 30	\$ 29,970		
702-045 OT - Requested					\$ 15,000	\$ 1,148	\$ 1,794	\$ 23			\$ 18	\$ 17,982		
	700-221		Decrease		\$ (10,000)	\$ (765)	\$ (1,196)	\$ (15)	\$ -	\$ -	\$ (12)	\$ -	(11,988)	

**Please explain your personnel request below:**

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts



REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Judge Berecz
Department:	District Court
Board Approval:	FUND IN FY24 6/20/24

New Veteran's Court Coordinator																					
		G	R	A	D	E	S	T	E	P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
											Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
45.8.001.3.255	Exempt / Hourly										Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
New Veteran's Court Coordinator	Hourly	10	5								\$ 33.94	\$ 70,595	\$ 5,401	\$ 8,443	\$ 106	\$ 424		\$ 85	\$ 14,564	\$ 99,617	

**Please explain your personnel request below:**

Beginning July 1, 2024, the Idaho Supreme Court will be providing funding to hire a full time Veterans' Court Coordinator for Kootenai County. Annual state funding will be available for a full time salary, treatment and testing for Veteran Court participants. The Veterans' Court will mirror the existing treatment courts. Judge Eckhart will preside over the Veterans' Court and the team will consist of a Coordinator, Prosecutor, Public Defender, Veterans Services Department, the American Legion and other local agencies.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Prosecutor
Department:	HR
Board Approval:	APPROVED

Reduce OT														
	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.7.051.0</b>						7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
700-051 OT - Current					\$ 300	\$ 23	\$ 36	\$ 0			\$ 0		\$ 360	
700-051 OT - Requested					\$ -	\$ -	\$ -	\$ -			\$ -		\$ -	
				Decrease	\$ (300)	\$ (23)	\$ (36)	\$ (0)	\$ -	\$ -	\$ (0)	\$ -	\$ (360)	

**Please explain your personnel request below:**

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Prosecutor
Department:	HR
Board Approval:	APPROVED

Service Awards (Countywide)														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.7.051.0-7006</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
555-009 Service Awards - CURRENT					\$ 16,950							\$ 16,950		
555-009 Service Awards - REQUESTED	Years of Service Recognition				\$ 10,300							\$ 10,300		
555-009 Service Awards - REQUESTED	Employee of month				\$ 1,500							\$ 1,500		
555-009 Service Awards - REQUESTED	Employee of the year				\$ 500							\$ 500		
				Decrease	\$ (4,650)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,650)	

**Please explain your personnel request below:**

Years of service recognition: 104 employees, total \$10,300; employee of the month 12 @ \$125 = 1500; employee of the year 1 @ \$500 = 500.  
 Total 10.7.051.0-7006 = \$12,300 without taxes.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	BOCC
Board Approval:	APPROVED

Temp Employment Pool														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.1.003.0</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
554-003 Temp Employment Pool - CURRENT					\$ 70,000								\$ 70,000	
554-003 Temp Employment Pool - REQUESTED					\$ 35,000								\$ 35,000	
				Decrease	\$ (35,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (35,000)	

**Please explain your personnel request below:**

Annually, the BOCC budgets \$70,000 for the Countywide temporary staffing pool. Based on past spending, HR recommends reducing this account to \$48,000.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	JPRO
Board Approval:	APPROVED

Reduce OT														
15.1.139.3.140 15.1.139.3	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
700-139 OT - Current					\$ 500	\$ 38	\$ 60	\$ 1		881000-Clerical Office Employees	0.12%	14,564	\$ 599	
700-139 OT - Requested					\$ -	\$ -	\$ -	\$ -					\$ -	
700-140 OT - Current					\$ 500	\$ 38	\$ 60	\$ 1					\$ 599	
700-140 OT - Requested					\$ -	\$ -	\$ -	\$ -					\$ -	
	700-139		Decrease		\$ (500)	\$ (38)	\$ (60)	\$ (1)	\$ -	\$ -	\$ (1)	\$ -	\$ (599)	
	700-140		Decrease		(500)	(38)	(60)	(1)	-	-	(1)	-	(599)	

Please explain your personnel request below:

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Drivers License
Board Approval:	APPROVED

Special Duty Pay (2 Positions)														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>15.6.625.3</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
166-002 DL Asst. Supervisor - Special Duty Pay	Hourly	6	2	\$ 1.00	\$ 2,080	\$ 159	\$ 249	\$ 3			\$ 2	\$ 2,494		
166-001 DL Asst. Supervisor - Special Duty Pay	Hourly	6	7	\$ 1.00	\$ 2,080	\$ 159	\$ 249	\$ 3			\$ 2	\$ 2,494		

**Please explain your personnel request below:**

This pay is a special duty stipend for Terminal Area Coordinator (TAC) responsibilities associated with ILETS / NCIC supervisory requirements. This is equitable to the other county positions with same duties.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Detectives
Board Approval:	APPROVED

Detectives On-Call Pay																													
15.6.620.3	Exempt / Hourly	G	R	A	D	E	S	T	E	P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)								
											7510	7511	7512	7513	7515		7513												
											Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	7720000-Police Officers & Drivers	2.60%	14,564										
555-023 On Call Pay - CURRENT											\$ 2.25	\$ 8,700	\$ 666	\$ 1,041		\$ 52		\$ 226		\$ 10,684									
555-023 On Call Pay - REQUESTED											\$ 2.25	\$ 12,900	\$ 987	\$ 1,543		\$ 77		\$ 335		\$ 15,842									
Increase											\$	4,200	\$	321	\$	502	\$	-	\$	25	\$	-	\$	109	\$	-	\$	5,158	

Please explain your personnel request below:

Increase due to spending trend, currently at \$6454 as of pay period 9.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Maintenance
Board Approval:	APPROVED

Maintenance On-Call Pay														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.650.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	9015006-Office Building Janitors	3.00%	14,564		
NEW On Call Pay				\$ 2.00	\$ 12,272	\$ 939	\$ 1,468	\$ 18			\$ 368	\$ 15,065		

**Please explain your personnel request below:**

On call pay for maintenance – Our maintenance department is responsible for multiple buildings for the Sheriff's Office which are used 24 hours a day, to include the Jail and Dispatch. When something breaks or is need of repair after normal business hours, especially at these two locations, it needs addressed immediately to ensure operations are not hampered and inmates are safe and healthy. Maintenance has designated one person to be responsible for responding during their time off for years without compensating them for being available. We are asking for on-call pay for the designated maintenance person to ensure they are available during their on-call time to respond immediately for requests.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Patrol
Board Approval:	CUT 7/2/24

New Patrol Sergeant FTE														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.605.3	Exempt / Hourly			Hourly	Annual Total	7.65%	14.65%	0.15%	0.60%	7720000-Police Officers & Drivers	2.60%	14,564	128,121	-
NEW Patrol Sergeant	Hourly	SGT	1	\$ 43.45	\$ 90,376	\$ 6,914	\$ 13,240	\$ 136	\$ 542			\$ 2,350	\$ 14,564	\$ 128,121

**Please explain your personnel request below:**

The Sergeant position is needed to fill a role at the academy of an on-site assistant to the director for the patrol academy trainings that are conducted each year.

Onboarding Item	Cost	Comments

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Admin
Board Approval:	APPROVED

Admin OT														
	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.001.2						7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
700-600 OT - CURRENT					\$ 2,500	\$ 191	\$ 299	\$ 4			\$ 3		\$ 2,997	
700-600 OT - REQUESTED					\$ 13,500	\$ 1,033	\$ 1,615	\$ 20			\$ 16		\$ 16,184	
				Increase	\$ 11,000	\$ 842	\$ 1,316	\$ 17	\$ -	\$ -	\$ 13	\$ -	\$ 13,187	

**Please explain your personnel request below:**

Request due to 3 year trend and background staff working additional hours to process new hires in a timely manner. Backgrounds 10,000 increase, Evidence 1,000,

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Backgrounds
Board Approval:	FUND IN FY24

New Backgrounds Specialist														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.001.2	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
NEW Backgrounds Specialist	Hourly	4	5	\$ 21.38	\$ 44,470	\$ 3,402	\$ 5,319	\$ 67	\$ 267		\$ 53	\$ 14,564	\$ 68,142	

**Please explain your personnel request below:**

New Position Request to offset workload in the Backgrounds Section due to ongoing vacancies. This option is more cost effective for the county versus assigning a Detective to process these tasks.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Jail
Board Approval:	APPROVED

Custody Technicians														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
15.6.660.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
203-014 - Custody Technician - CURRENT	Hourly	4	3	\$ 19.61	\$ 40,789	\$ 3,120	\$ 4,878	\$ 61	\$ 245		\$ 49	\$ 14,564	\$ 63,706	
315-001 - Custody Technician - CURRENT	Hourly	4	8	\$ 22.93	\$ 47,694	\$ 3,649	\$ 5,704	\$ 72	\$ 286		\$ 57	\$ 14,564	\$ 72,026	
203-024 - Custody Technician - CURRENT	Hourly	4	9	\$ 23.59	\$ 49,067	\$ 3,754	\$ 5,868	\$ 74	\$ 294		\$ 59	\$ 14,564	\$ 73,680	
203-012 - Custody Technician - CURRENT	Hourly	4	4	\$ 20.50	\$ 42,640	\$ 3,262	\$ 5,100	\$ 64	\$ 256		\$ 51	\$ 14,564	\$ 65,937	
203-010 - Custody Technician - CURRENT	Hourly	4	10	\$ 24.02	\$ 49,962	\$ 3,822	\$ 5,975	\$ 75	\$ 300		\$ 60	\$ 14,564	\$ 74,758	
203-003 - Custody Technician - CURRENT	Hourly	4	5	\$ 21.38	\$ 44,470	\$ 3,402	\$ 5,319	\$ 67	\$ 267		\$ 53	\$ 14,564	\$ 68,142	
203-005 - Custody Technician - CURRENT	Hourly	4	14	\$ 26.09	\$ 54,267	\$ 4,151	\$ 6,490	\$ 81	\$ 326		\$ 65	\$ 14,564	\$ 79,945	
203-001 - Custody Technician - CURRENT	Hourly	4	10	\$ 24.02	\$ 49,962	\$ 3,822	\$ 5,975	\$ 75	\$ 300		\$ 60	\$ 14,564	\$ 74,758	
203-007 - Custody Technician - CURRENT	Hourly	4	1	\$ 17.98	\$ 37,398	\$ 2,861	\$ 4,473	\$ 56	\$ 224		\$ 45	\$ 14,564	\$ 59,622	
203-002 - Custody Technician - CURRENT	Hourly	4	2	\$ 18.75	\$ 39,000	\$ 2,984	\$ 4,664	\$ 59	\$ 234		\$ 47	\$ 14,564	\$ 61,551	
203-018 - Custody Technician - CURRENT	Hourly	4	6	\$ 22.04	\$ 45,843	\$ 3,507	\$ 5,483	\$ 69	\$ 275		\$ 55	\$ 14,564	\$ 69,796	
203-009 - Custody Technician - CURRENT	Hourly	4	6	\$ 22.04	\$ 45,843	\$ 3,507	\$ 5,483	\$ 69	\$ 275		\$ 55	\$ 14,564	\$ 69,796	
203-015 - Custody Technician - CURRENT	Hourly	4	14	\$ 26.09	\$ 54,267	\$ 4,151	\$ 6,490	\$ 81	\$ 326		\$ 65	\$ 14,564	\$ 79,945	
203-014 - Custody Technician - REQUESTED	Hourly	4	8	\$ 22.93	\$ 47,694	\$ 3,649	\$ 5,704	\$ 72	\$ 286		\$ 57	\$ 14,564	\$ 72,026	
315-001 - Custody Technician - REQUESTED	Hourly	4	13	\$ 25.56	\$ 53,165	\$ 4,067	\$ 6,359	\$ 80	\$ 319		\$ 64	\$ 14,564	\$ 78,617	
203-024 - Custody Technician - REQUESTED	Hourly	4	14	\$ 26.09	\$ 54,267	\$ 4,151	\$ 6,490	\$ 81	\$ 326		\$ 65	\$ 14,564	\$ 79,945	

203-012 - Custody Technician - REQUESTED	Hourly	4	9	\$ 23.59	\$ 49,067	\$ 3,754	\$ 5,868	\$ 74	\$ 294	\$ 59	\$ 14,564	\$ 73,680
203-010 - Custody Technician - REQUESTED	Hourly	4	14	\$ 26.09	\$ 54,267	\$ 4,151	\$ 6,490	\$ 81	\$ 326	\$ 65	\$ 14,564	\$ 79,945
203-003 - Custody Technician - REQUESTED	Hourly	4	5	\$ 21.38	\$ 44,470	\$ 3,402	\$ 5,319	\$ 67	\$ 267	\$ 53	\$ 14,564	\$ 68,142
203-005 - Custody Technician - REQUESTED	Hourly	4	14	\$ 26.09	\$ 54,267	\$ 4,151	\$ 6,490	\$ 81	\$ 326	\$ 65	\$ 14,564	\$ 79,945
203-001 - Custody Technician - REQUESTED	Hourly	4	14	\$ 26.09	\$ 54,267	\$ 4,151	\$ 6,490	\$ 81	\$ 326	\$ 65	\$ 14,564	\$ 79,945
203-007 - Custody Technician - REQUESTED	Hourly	4	7	\$ 22.49	\$ 46,779	\$ 3,579	\$ 5,595	\$ 70	\$ 281	\$ 56	\$ 14,564	\$ 70,924
203-002 - Custody Technician - REQUESTED	Hourly	4	7	\$ 22.49	\$ 46,779	\$ 3,579	\$ 5,595	\$ 70	\$ 281	\$ 56	\$ 14,564	\$ 70,924
203-018 - Custody Technician - REQUESTED	Hourly	4	11	\$ 24.47	\$ 50,898	\$ 3,894	\$ 6,087	\$ 76	\$ 305	\$ 61	\$ 14,564	\$ 75,885
203-009 - Custody Technician - REQUESTED	Hourly	4	11	\$ 24.47	\$ 50,898	\$ 3,894	\$ 6,087	\$ 76	\$ 305	\$ 61	\$ 14,564	\$ 75,885
203-015 - Custody Technician - REQUESTED	Hourly	4	14	\$ 26.09	\$ 54,267	\$ 4,151	\$ 6,490	\$ 81	\$ 326	\$ 65	\$ 14,564	\$ 79,945

203-014	Increase	\$ 3.32	\$ 6,906	\$ 528	\$ 826	\$ 10	\$ 41	\$ -	\$ 8	\$ -	\$ 8,320
315-001	Increase	\$ 2.63	\$ 5,470	\$ 418	\$ 654	\$ 8	\$ 33	\$ -	\$ 7	\$ -	\$ 6,591
203-024	Increase	\$ 2.50	\$ 5,200	\$ 398	\$ 622	\$ 8	\$ 31	\$ -	\$ 6	\$ -	\$ 6,265
203-012	Increase	\$ 3.09	\$ 6,427	\$ 492	\$ 769	\$ 10	\$ 39	\$ -	\$ 8	\$ -	\$ 7,743
203-010	Increase	\$ 2.07	\$ 4,306	\$ 329	\$ 515	\$ 6	\$ 26	\$ -	\$ 5	\$ -	\$ 5,187
203-003	Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203-005	Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203-001	Increase	\$ 2.07	\$ 4,306	\$ 329	\$ 515	\$ 6	\$ 26	\$ -	\$ 5	\$ -	\$ 5,187
203-007	Increase	\$ 4.51	\$ 9,381	\$ 718	\$ 1,122	\$ 14	\$ 56	\$ -	\$ 11	\$ -	\$ 11,302
203-002	Increase	\$ 3.74	\$ 7,779	\$ 595	\$ 930	\$ 12	\$ 47	\$ -	\$ 9	\$ -	\$ 9,372
203-018	Increase	\$ 2.43	\$ 5,054	\$ 387	\$ 605	\$ 8	\$ 30	\$ -	\$ 6	\$ -	\$ 6,090
203-009	Increase	\$ 2.43	\$ 5,054	\$ 387	\$ 605	\$ 8	\$ 30	\$ -	\$ 6	\$ -	\$ 6,090
203-015	Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 28.79	\$ 59,883	\$ 4,581	\$ 7,162	\$ 90	\$ 359	\$ -	\$ 72	\$ -	\$ 72,147

**Please explain your personnel request below:**

In an effort to attract and recruit custody technicians, the Personnel Administrator and the HR team suggested bringing in new Custody Techs in at Step 5 to be more attractive to new hires which is 97% of market. If approved, we would request to move the current employees forward to keep them above new employees where applicable.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County  
 FY25 Budget Cycle  
 Personnel Request Form

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Jail
Board Approval:	CUT 6/20/24

Jail OT														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.660.3	Exempt / Hourly			Hourly	Annual Total	7.65%	14.65%	0.15%	0.60%	7720000-Police Officers & Drivers	2.60%	14,564		
700-660 Jail OT - CURRENT					\$ 925,000	\$ 70,763	\$ 135,513	\$ 1,388			\$ 24,050	\$ 1,156,713		
700-660 Jail OT - REQUESTED					\$ 1,200,000	\$ 91,800	\$ 175,800	\$ 1,800			\$ 31,200	\$ 1,500,600		
				Increase	\$ 275,000	\$ 21,038	\$ 40,288	\$ 413	\$ -	\$ -	\$ 7,150	\$ -	\$ 343,888	

**Please explain your personnel request below:**

FY24 OT projected to be \$1.8 by year-end.

The Jail has a daily population of approx 587 inmates - which is 26 more inmates per day than our capacity if we were fully staffed. Due to current staffing, the staff is working many hours of OT to cover for the open positions.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Jail
Board Approval:	CUT 6/20/24

NEW Jail Property and Evidence Specialist																	
		G	R	A	D	E	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
							Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.660.3	Exempt / Hourly								7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
NEW Jail Property and Evidence Specialist		4	5				\$ 21.38	\$ 44,470	\$ 3,402	\$ 5,319	\$ 67	\$ 267		\$ 53	\$ 14,564	\$ 68,142	

**Please explain your personnel request below:**

This position is a new position to make the Jail more efficient and effective. This employee would be responsible for organizing and tracking all inmate property, to include after they depart the facility, as well as attempting to contact former inmates and family/friends to pick inmate property up. They would also be responsible for proper disposal of abandoned prisoner property according to appropriate laws. This person would also be the custodian of video evidence produced by the jail. It has yet to be reviewed by HR to set a wage.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Jail
Board Approval:	CUT 6/20/24

New Clerk, Warrants Records																					
		G	R	A	D	E	S	T	E	P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
											7510	7511	7512	7513	7515		7513				
15.6.660.3	Exempt / Hourly										Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
NEW Clerk, Warrants Records	Hourly	3					5				\$ 20.19	\$ 41,995	\$ 3,213	\$ 5,023	\$ 63	\$ 252		\$ 50	\$ 14,564	\$ 65,160	

**Please explain your personnel request below:**

This position has not existed, however, the work has been done for the last several years by a temp/seasonal employee. The employee retired so we need to add the position to backfill to help with the workload.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

<b>Elected Official:</b>	Prosecutor
<b>Department:</b>	Civil
<b>Board Approval:</b>	CUT ATTY 7/2/24 FUND LA IN FY24 6/20/24

New Legal Assistant & Attorney														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.7.050.0</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8820000-Attorney- All Employees & Clerical	0.12%	14,564		
446-004 Grants Technician - CURRENT	Hourly	8	2	\$ 25.50	\$ 53,040	\$ 4,058	\$ 6,344	\$ 80	\$ 318		\$ 64	\$ 14,564	\$ 78,467	
446-004 Legal Assistant - REQUESTED	Hourly	6	5	\$ 24.94	\$ 51,875	\$ 3,968	\$ 6,204	\$ 78	\$ 311		\$ 62	\$ 14,564	\$ 77,063	\$ 3,480
NEW FTE Civil Attorney	Exempt	ATP5	5	\$ 59.82	\$ 124,426	\$ 9,519	\$ 14,881	\$ 187	\$ 747		\$ 149	\$ 14,564	\$ 164,472	\$ 2,720
				Decrease	\$ (0.56)	\$ (1,165)	\$ (89)	\$ (139)	(2)	\$ (7)	\$ -	\$ (1)	\$ -	\$ (1,403)

**Please explain your personnel request below:**

The Civil legal assistant position will be an existing County employee transferring from another department.

Asking for an additional attorney in FY25 and this person will help with the additional work load. Additional Civil Attorney will help the workload of the current attorneys.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

<b>Elected Official:</b>	Prosecutor
<b>Department:</b>	Criminal
<b>Board Approval:</b>	CUT 6/20/24

New Investigator														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.7.001.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	882000-Attorney- All Employees & Clerical	0.12%	14,564	99,617	2,945
NEW FTE Investigator	Hourly	10	5	\$ 33.94	\$ 70,595	\$ 5,401	\$ 8,443	\$ 106	\$ 424		\$ 85	\$ 14,564	\$ 99,617	\$ 2,945

**Please explain your personnel request below:**

Would like to hire a full-time investigator to help with the current criminal investigation caseloads.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

<b>Elected Official:</b>	Prosecutor
<b>Department:</b>	Juvenile Diversion
<b>Board Approval:</b>	APPROVED

Senior Secretary PT to FT														
10.7.137.3	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
190-006 Senior Secretary PT - CURRENT	Hourly	3	5	\$ 20.19	\$ 20,998	\$ 1,606	\$ 2,511	\$ 31	\$ 126	882000-Attorney- All Employees & Clerical	0.12%	14,564	\$ 39,862	
190-006 Senior Secretary FT - CURRENT	Hourly	3	5	\$ 20.19	\$ 41,995	\$ 3,213	\$ 5,023	\$ 63	\$ 252			14,564	\$ 65,160	
				Increase \$	-	\$ 20,998	\$ 1,606	\$ 2,511	\$ 31	\$ 126	-	\$ 25	-	\$ 25,298

**Please explain your personnel request below:**

The senior secretary position is w/Juvenile Diversion. Currently this is a part-time position and would like to convert it to a full-time position.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Prosecutor
Department:	Criminal
Board Approval:	APPROVED

On Call Pay & OT														
	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>15.7.001.3</b>						7.65%	11.96%	0.15%	0.60%	882000-Attorney- All Employees & Clerical	0.12%	14,564		
555-022 On Call Pay - CURRENT					\$ 15,600	\$ 1,193	\$ 1,866	\$ 23			\$ 19		\$ 18,701	
555-022 On Call Pay - REQUESTED					\$ 25,600	\$ 1,958	\$ 3,062	\$ 38			\$ 31		\$ 30,689	
700-700 OT - CURRENT					\$ 11,000	\$ 842	\$ 1,316	\$ 17			\$ 13		\$ 13,187	
700-700 OT - REQUESTED					\$ 1,000	\$ 77	\$ 120	\$ 2			\$ 1		\$ 1,199	
	On Call		Increase		\$ 10,000	\$ 765	\$ 1,196	\$ 15	\$ -	\$ -	\$ 12	\$ -	\$ 11,988	
	OT		Decrease		(10,000)	(765)	(1,196)	(15)	-	-	(12)	-	(11,988)	

**Please explain your personnel request below:**

Asking for increase to attorney on call pay. Want to reduce overtime pay to \$1,000 putting the \$10,000 from this line item to the on call amount. On call attorneys will be utilized more on the weekends due to new civil commitment ruling

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Parks & Waterways
Board Approval:	CUT 7/2/24

Employee Bonuses														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
37.1.155.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	9102000-Park NOC- All Employees & Drivers	2.66%	14,564		
555-016 Employee Bonuses - CURRENT					\$ 900	\$ 69	\$ 108	\$ 1			\$ 24		\$ 1,102	
555-016 Employee Bonuses - REQUESTED					\$ 2,700	\$ 207	\$ 323	\$ 4			\$ 72		\$ 3,305	
				Increase	\$ 1,800	\$ 138	\$ 215	\$ 3	\$ -	\$ -	\$ 48	\$ -	\$ 2,204	

**Please explain your personnel request below:**

We are requesting an \$1800 increase in employee bonuses for employees that perform exceptionally well during the 2025 operating season.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Parks & Waterways
Board Approval:	CUT 7/2/24

Employee Bonuses														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
35.1.002.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	9102000-Park NOC- All Employees & Drivers	2.66%	14,564		
555-017 Employee Bonuses - CURRENT					\$ 300	\$ 23	\$ 36	\$ 0			\$ 8		\$ 367	
555-017 Employee Bonuses - REQUESTED					\$ 900	\$ 69	\$ 108	\$ 1			\$ 24		\$ 1,102	
				Increase	\$ 600	\$ 46	\$ 72	\$ 1	\$ -	\$ -	\$ 16	\$ -	\$ 735	

**Please explain your personnel request below:**

We are requesting a \$600 increase in employee bonuses for employees that perform exceptionally well during the 2025 operating season.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Noxious Weeds
Board Approval:	CUT 7/2/24

Employee Bonuses														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
32.1.002.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	9102000-Park NOC- All Employees & Drivers	2.66%	14,564		
555-018 Employee Bonuses - CURRENT					\$ 150	\$ 11	\$ 18	\$ 0			\$ 4		\$ 184	
555-018 Employee Bonuses - REQUESTED					\$ 450	\$ 34	\$ 54	\$ 1			\$ 12		\$ 551	
				Increase	\$ 300	\$ 23	\$ 36	\$ 0	\$ -	\$ -	\$ 8	\$ -	\$ 367	

**Please explain your personnel request below:**

We are requesting a \$300 increase in employee bonuses for employees that perform exceptionally well during the 2025 operating season.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County  
 FY25 Budget Cycle  
 Personnel Request Form

<b>REQUIRED</b>	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Parks & Waterways
Board Approval:	APPROVED

Position						Current								Requested							
Org Set (Budget Code)	Exempt / Hourly	G R A D E	S T E P	Wage		Onboarding Costs (see below)															
				Annual Total	Loaded Annual Total		FD 32	FD 35	FD 36	FD 37	FD 32	FD 35	FD 36	FD 37	FD 32	FD 35	FD 36	FD 37			
029-002 PW/NWC Operations Manager	Exempt	10	9	\$ 77,875	\$ 110,366		50%	25%	10%	15%	\$ 55,183	\$ 27,591	\$ 11,037	\$ 16,555	60%	25%	15%	\$ 66,220	\$ 27,591	\$ -	\$ 16,555
199-001 Park Ranger	Hourly	7	6	\$ 57,762	\$ 85,622			50%		50%	\$ -	\$ 42,811	\$ -	\$ 42,811		65%	35%	\$ -	\$ 55,654	\$ -	\$ 29,968
316-009 Admin Assistant	Hourly	7	12	\$ 65,832	\$ 95,550			50%		50%	\$ -	\$ 47,775	\$ -	\$ 47,775		50%	50%	\$ -	\$ 47,775	\$ -	\$ 47,775
418-009 Park Ranger	Hourly	7	6	\$ 57,762	\$ 85,622			50%		50%	\$ -	\$ 42,811	\$ -	\$ 42,811		65%	35%	\$ -	\$ 55,654	\$ -	\$ 29,968
418-010 Park Ranger	Hourly	7	6	\$ 57,762	\$ 85,622			50%		50%	\$ -	\$ 42,811	\$ -	\$ 42,811		65%	35%	\$ -	\$ 55,654	\$ -	\$ 29,968
418-013 Park Ranger	Hourly	7	6	\$ 57,762	\$ 85,622			50%		50%	\$ -	\$ 42,811	\$ -	\$ 42,811		65%	35%	\$ -	\$ 55,654	\$ -	\$ 29,968
418-015 Heavy Equipment Mechanic	Hourly	8	7	\$ 77,875	\$ 110,366			50%		50%	\$ -	\$ 55,183	\$ -	\$ 55,183		50%	50%	\$ -	\$ 55,183	\$ -	\$ 55,183
											\$ 55,183	\$ 301,794	\$ 11,037	\$ 290,758				\$ 66,220	\$ 353,168	\$ -	\$ 239,384

	FD 32	FD 35	FD 36	FD 37
029-002	\$ 11,037	\$ -	\$ (11,037)	\$ -
199-001	\$ -	\$ 12,843	\$ -	\$ (12,843)
316-009	\$ -	\$ -	\$ -	\$ -
418-009	\$ -	\$ 12,843	\$ -	\$ (12,843)
418-010	\$ -	\$ 12,843	\$ -	\$ (12,843)
418-013	\$ -	\$ 12,843	\$ -	\$ (12,843)
418-015	\$ -	\$ -	\$ -	\$ -
	\$ 11,037	\$ 51,373	\$ (11,037)	\$ (51,373)

Please explain your personnel request below:

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Reprographics
Board Approval:	CUT 6/20/24

Position Conversion														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.1.030.0</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	4299000-Printing	1.41%	14,564		
206-001 Graphic Production Specialist - CURRENT	Hourly	5	6	\$ 23.82	\$ 49,546	\$ 3,790	\$ 5,926	\$ 74	\$ 297		\$ 699	\$ 14,564	\$ 74,896	
206-001 Assistant Reprographics Manager - REQUESTED	Hourly	7	5	\$ 26.94	\$ 56,035	\$ 4,287	\$ 6,702	\$ 84	\$ 336		\$ 790	\$ 14,564	\$ 82,798	
				Increase \$	3.12 \$	6,490 \$	496 \$	776 \$	10 \$	39 \$	- \$	92 \$	- \$	7,902

**Please explain your personnel request below:**

BOCC and HR have approved this request. I'm changing one of my Graphic Production Specialist positions into Assistant Manger for Reprographics Mail Center.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Solid Waste
Board Approval:	APPROVED

Rural Sites OT														
60.1.187.3	Exempt / Hourly	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
700-187 - OT Budget (Rural Sites) - CURRENT					\$ 2,000	\$ 153	\$ 239	\$ 3			\$ 2		\$ 2,398	
700-187 - OT Budget (Rural Sites) - REQUESTED					\$ 2,500	\$ 191	\$ 299	\$ 4			\$ 3		\$ 2,997	
				Increase	\$ 500	\$ 38	\$ 60	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ 599	

**Please explain your personnel request below:**

The Solid Waste Department would like to increase the OT budget for the Rural Sites from \$2,000 to \$2,500 to help the rise in wages and to anticipate that the need for rural site cross training with our Solid Waste Technicians.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Solid Waste
Board Approval:	APPROVED

New AR Specialist														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
60.1.002.3	Exempt / Hourly					7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
NEW Accounts Receivable Specialist	Hourly	7	3	\$ 24.71	\$ 51,397	\$ 3,932	\$ 6,147	\$ 77	\$ 308		\$ 62	\$ 14,564	\$ 76,487	\$ 2,500

**Please explain your personnel request below:**

The Solid Waste Department would like another Accounts Receivable Specialist to help keep up with our accounting of receivables. We have, for the past few years, been relying on help from operations staff to help in the office when operations staffing allows for it. There are some auditing functions of our Solid Waste AR process that would greatly improve by the addition of this position and also make it easier for staff to cross train and use their time off benefits without it being a burden on the department.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

<b>REQUIRED</b>	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Steve Matheson
Department:	Treasurer
Board Approval:	APPROVED

Position Conversion														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.3.001.0</b>	Exempt / Hourly					7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	14,564		
169-002 Treasury Specialist I - CURRENT	Hourly	4	4	\$ 20.50	\$ 42,640	\$ 3,262	\$ 5,100	\$ 64	\$ 256		\$ 51	\$ 14,564	\$ 65,937	
169-002 Treasury Specialist II - REQUESTED	Hourly	5	4	\$ 22.15	\$ 46,072	\$ 3,525	\$ 5,510	\$ 69	\$ 276		\$ 55	\$ 14,564	\$ 70,071	\$ -
Increase				1.65 \$	3,432 \$	263 \$	410 \$	5 \$	21 \$	- \$	4 \$	- \$	4,135	

**Please explain your personnel request below:**

This employee has attained the required skills to advance from a Treasury Specialist I to a Treasury Specialist II.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

<b>Elected Official:</b>	Steve Matheson
<b>Department:</b>	Treasurer
<b>Board Approval:</b>	CUT 6/21/24

Reduce OT														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
<b>10.3.001.0</b>	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	881000-Clerical Office Employees	0.12%	14,564		
700-300 OT - Current					\$ 1,200	\$ 92	\$ 144	\$ 2			\$ 1		\$ 1,439	
700-300 OT - Requested					\$ 500	\$ 38	\$ 60	\$ 1			\$ 1		\$ 599	\$ -
				Decrease	\$ (700)	\$ (54)	\$ (84)	\$ (1)	\$ -	\$ -	\$ (1)	\$ -	\$ (839)	

**Please explain your personnel request below:**

Reduce the overtime budget to align with usage trend

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
<b>Other:</b>		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equipment	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

**Kootenai County**  
**FY25 Budget Cycle**  
**OPEX Summary**  
**10/1/2024**  
(Excludes New Programs, Grants, and Projects except where Active/Indicated)

Line	Elected	Org Set	Org Set Description	3-Year Average	2024 Adopted	2024 Amendments	2024 Amended	2025 Current Ask	Board Direction	TOTAL INCREASE/(DECREASE) from 2024 Adopted	% Increase
1	BOCC	10.1.001.0	GF.BOCC.Elected Offcl.Indir Admin	\$ 18,628	\$ 29,957	\$ -	\$ 29,957	\$ 39,306	\$ 39,306	\$ 9,349	31%
2	BOCC	10.1.003.0	GF.BOCC.Gen Accts.Indir Admin	\$ 966,317	\$ 996,110	\$ -	\$ 996,110	\$ 1,086,424	\$ 1,086,424	\$ 90,314	9%
3	BOCC	10.1.005.0	GF.BOCC.Resource Mgmt Office.Indir Admin	\$ 26,502	\$ 91,638	\$ 101,488	\$ 193,126	\$ 11,478	\$ 11,478	\$ (80,160)	-94%
4	BOCC	10.1.010.0	GF.BOCC.B & G.Indir Admin	\$ 346,335	\$ 292,426	\$ -	\$ 292,426	\$ 342,661	\$ 342,661	\$ 50,235	17%
5	BOCC	10.1.018.3	GF.BOCC.Veterans Svc.Ops	\$ 12,422	\$ 17,023	\$ 4,860	\$ 21,883	\$ 24,353	\$ 24,353	\$ 7,330	11%
6	BOCC	10.1.020.3	GF.BOCC.Comm Develop.Ops	\$ 189,039	\$ 211,789	\$ 61,715	\$ 273,504	\$ 216,515	\$ 216,515	\$ 4,726	-21%
7	BOCC	10.1.020.3.21	GF.BOCC.Comm Develop.Ops.Hearing Bodies	\$ 10,533	\$ 12,870	\$ -	\$ 12,870	\$ 13,563	\$ 13,563	\$ 693	5%
8	BOCC	10.1.030.0	GF.BOCC.Repro/Mail Ctr.Indir Admin	\$ 103,753	\$ 311,300	\$ -	\$ 311,300	\$ 298,600	\$ 298,600	\$ (12,700)	-4%
9	BOCC	10.1.030.1.31	GF.BOCC.Repro/Mail Ctr.Admin.Bulk Print Purchase	\$ 13,288	\$ 16,700	\$ -	\$ 16,700	\$ 16,700	\$ 16,700	\$ -	0%
10	BOCC	10.1.040.0	GF.BOCC.IT.Indir Admin	\$ 495,247	\$ 563,364	\$ 12,480	\$ 575,844	\$ 812,111	\$ 812,111	\$ 248,747	41%
11	BOCC	10.1.040.0.41	GF.BOCC.IT.Indir Admin.Sheriff	\$ 171,417	\$ 268,560	\$ -	\$ 268,560	\$ 297,535	\$ 297,535	\$ 28,975	11%
12	BOCC	10.1.040.0.42	GF.BOCC.IT.Indir Admin.PC Cntrl	\$ 138,118	\$ 201,550	\$ -	\$ 201,550	\$ 174,480	\$ 174,480	\$ (27,070)	-13%
13	BOCC	10.1.040.0.43	GF.BOCC.IT.Indir Admin.Network	\$ 239,292	\$ 349,450	\$ 230,938	\$ 580,388	\$ 413,568	\$ 413,568	\$ 64,118	-29%
14	BOCC	10.1.040.0.44	GF.BOCC.IT.Indir Admin.Imaging	\$ 73,792	\$ 82,845	\$ 5,730	\$ 88,575	\$ 63,116	\$ 63,116	\$ (19,729)	-29%
15	BOCC	10.1.040.0.45	GF.BOCC.IT.Indir Admin.GIS	\$ 61,571	\$ 78,550	\$ -	\$ 78,550	\$ 78,550	\$ 78,550	\$ -	0%
16	BOCC	10.1.040.5.46	GF.BOCC.IT.Proj.OnBase County Imaging	\$ 36,589	\$ 122,963	\$ 41,883	\$ 164,846	\$ 86,255	\$ 86,255	\$ (36,708)	-48%
17	Clerk	10.2.001.0	GF.Clerk.Elected Offcl.Indir Admin	\$ 4,774	\$ 13,541	\$ -	\$ 13,541	\$ 13,541	\$ 13,541	\$ -	0%
18	Clerk	10.2.201.0	GF.Clerk.AUD.Indir Admin	\$ 32,676	\$ 82,294	\$ -	\$ 82,294	\$ 82,294	\$ 82,294	\$ -	0%
19	Clerk	10.2.205.3	GF.Clerk.EL.Ops	\$ 388,336	\$ 517,701	\$ -	\$ 517,701	\$ 491,969	\$ 491,969	\$ (25,732)	-5%
20	Clerk	10.2.209.3	GF.Clerk.REC.Ops	\$ 4,771	\$ 7,750	\$ -	\$ 7,750	\$ 5,200	\$ 5,200	\$ (2,550)	-33%
21	Clerk	10.2.245.3	GF.Clerk.CO Asst.Ops	\$ -	\$ -	\$ -	\$ -	\$ 33,244	\$ 33,244	\$ 33,244	100%
22	Clerk	10.2.246.3	GF.Clerk.CO Asst-KMC IPH.Ops	\$ 105,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
23	Treasurer	10.3.001.0	GF.Treasurer.Elected Offcl.Indir Admin	\$ 170,248	\$ 490,583	\$ -	\$ 490,583	\$ 479,592	\$ 479,592	\$ (10,991)	-2%
24	Treasurer	10.3.001.0.33	GF.Treasurer.Elected Offcl.Indir Admin.Public Administrator	\$ 21,091	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0%
25	Assessor	10.4.001.2	GF.Assessor.Elected Offcl.Dept Admin	\$ 68,388	\$ 38,221	\$ -	\$ 38,221	\$ 36,529	\$ 36,529	\$ (1,692)	-4%
26	Assessor	10.4.001.3.409	GF.Assessor.Elected Offcl.Ops.Surveyor	\$ 3,533	\$ 5,984	\$ -	\$ 5,984	\$ 5,984	\$ 5,984	\$ -	0%
27	Assessor	10.4.413.3	GF.Assessor.DMV-CDA.Ops	\$ 28,874	\$ 26,748	\$ -	\$ 26,748	\$ 26,185	\$ 26,185	\$ (663)	-2%
28	Assessor	10.4.417.3	GF.Assessor.DMV-PF.Ops	\$ 19,839	\$ 44,310	\$ -	\$ 44,310	\$ 26,073	\$ 26,073	\$ (18,237)	-41%
29	Coroner	10.5.001.3	GF.Coroner.Elected Offcl.Ops	\$ 224,331	\$ 338,656	\$ (4,351)	\$ 334,305	\$ 444,240	\$ 444,240	\$ 105,584	33%
30	Sheriff	10.6.049.3	GF.Sheriff.Auto Shop.Ops	\$ 10,926	\$ 43,354	\$ -	\$ 43,354	\$ 11,498	\$ 11,498	\$ (31,856)	-73%
31	Sheriff	10.6.114.2	GF.Sheriff.OEM.Dept Admin	\$ 40,118	\$ 32,701	\$ -	\$ 32,701	\$ 32,233	\$ 32,233	\$ (468)	-1%
32	Sheriff	10.6.120.3	GF.Sheriff.911 .Ops	\$ 77,497	\$ 101,798	\$ 112,564	\$ 214,362	\$ 506,962	\$ 506,962	\$ 405,164	136%
33	Sheriff	10.6.124.3	GF.Sheriff.911 - Enhncd Sys.Ops	\$ 853,198	\$ 1,038,762	\$ -	\$ 1,038,762	\$ 1,097,416	\$ 1,097,416	\$ 58,654	6%
34	Prosecutor	10.7.050.0	GF.Prosec.Atty.Civil Div.Indir Admin	\$ 54,269	\$ 119,127	\$ -	\$ 119,127	\$ 119,813	\$ 119,813	\$ 686	1%
35	Prosecutor	10.7.051.0	GF.Prosec.Atty.HR.Indir Admin	\$ 66,702	\$ 113,633	\$ (10,200)	\$ 103,433	\$ 122,540	\$ 122,540	\$ 8,907	18%
36	Pros Atty	10.7.051.0.58	GF.Prosec.Atty.HR.Indir Admin.HR SH Recruiting Project FY17_	\$ 7,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
37	Prosecutor	10.7.137.3	GF.Prosec.Atty.Juv Div.Ops	\$ 6,574	\$ 13,730	\$ -	\$ 13,730	\$ 14,130	\$ 14,130	\$ 400	3%
38	BOCC	13.1.053.0	Liab Ins.BOCC.Liability Ins.Indir Admin	\$ 859,606	\$ 1,016,982	\$ -	\$ 1,016,982	\$ 1,315,477	\$ 1,315,477	\$ 298,495	29%
39	BOCC	13.1.053.0.54	Liab Ins.BOCC.Liability Ins.Indir Admin.Risk Mgmt	\$ 1,516	\$ 5,391	\$ -	\$ 5,391	\$ 5,388	\$ 5,388	\$ (3)	0%
40	BOCC	15.1.003.0	JF.BOCC.Gen Accts.Indir Admin	\$ 997,979	\$ 1,605,700	\$ (100,000)	\$ 1,505,700	\$ 315,000	\$ 315,000	\$ (1,290,700)	-79%
41	BOCC	15.1.060.3	JF.BOCC.Public Defnдр .Ops	\$ 210,204	\$ 570,778	\$ 1,895	\$ 572,673	\$ 242,698	\$ 242,698	\$ (328,080)	-58%
42	BOCC	15.1.128.3	JF.BOCC.JDET Ctr. Ops	\$ 133,125	\$ 176,559	\$ (420)	\$ 176,139	\$ 170,744	\$ 170,744	\$ (5,815)	-3%
43	BOCC	15.1.128.3.130	JF.BOCC.JDET Ctr .Ops.JDC Detention Clinician	\$ 991	\$ -	\$ 420	\$ 420	\$ 420	\$ 420	\$ 420	0%
44	BOCC	15.1.128.3.182	JF.BOCC.JDET Ctr .Ops.JDC Maintenance	\$ 50,987	\$ 83,133	\$ -	\$ 83,133	\$ 71,705	\$ 71,705	\$ (11,428)	-14%
45	BOCC	15.1.132.3	JF.BOCC.AMP.Ops	\$ 54,029	\$ 69,885	\$ 18,024	\$ 87,909	\$ 77,935	\$ 77,935	\$ 8,050	-11%
46	BOCC	15.1.132.3.528	JF.BOCC.AMP.Ops.K-9	\$ 8,325	\$ 13,500	\$ -	\$ 13,500	\$ 13,150	\$ 13,150	\$ (350)	-3%
47	BOCC	15.1.139.3	JF.BOCC.Juv Pro.Ops	\$ 25,815	\$ 11,966	\$ -	\$ 11,966	\$ 11,966	\$ 11,966	\$ -	0%
48	BOCC	15.1.139.3.140	JF.BOCC.Juv Pro.Ops.Tobacco Tax Program	\$ 32,542	\$ 63,453	\$ -	\$ 63,453	\$ 39,453	\$ 39,453	\$ (24,000)	-38%
49	BOCC	15.1.139.3.142	JF.BOCC.Juv Pro.Ops.Lottery Funds	\$ 13,769	\$ 33,993	\$ -	\$ 33,993	\$ 38,921	\$ 38,921	\$ 4,928	14%
50	Sheriff	15.6.001.2	JF.Sheriff.Elected Offcl.Dept Admin	\$ 458,172	\$ 588,662	\$ 3,532	\$ 592,194	\$ 780,626	\$ 780,626	\$ 191,964	32%
51	Sheriff	15.6.002.3.523	JF.Sheriff.Dept.Ops.Professional Standards Training	\$ 18,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
52	Sheriff	15.6.603.3	JF.Sheriff.Civil .Ops	\$ 30,870	\$ 35,712	\$ -	\$ 35,712	\$ 22,624	\$ 22,624	\$ (13,088)	-37%
53	Sheriff	15.6.604.3	JF.Sheriff.Animal Cntrl.Ops	\$ 33,629	\$ 50,278	\$ -	\$ 50,278	\$ 39,834	\$ 39,834	\$ (10,444)	-21%
54	Sheriff	15.6.605.3	JF.Sheriff.Patrol.Ops	\$ 716,452	\$ 969,492	\$ 78,161	\$ 1,047,653	\$ 923,825	\$ 923,825	\$ (45,667)	-12%
55	Sheriff	15.6.605.3.524	JF.Sheriff.Patrol.Ops.Hayden City Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
56	Sheriff	15.6.605.3.526	JF.Sheriff.Patrol.Ops.OHV Law Enforcement	\$ 11,341	\$ 13,200	\$ -	\$ 13,200	\$ 13,575	\$ 13,575	\$ 375	3%
57	Sheriff	15.6.605.3.528	JF.Sheriff.Patrol.Ops.K-9	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	100%
58	Sheriff	15.6.605.3.529	JF.Sheriff.Patrol.Ops.Emp Uniform Purchase Prgrm	\$ 18,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
59	Sheriff	15.6.605.3.531	JF.Sheriff.Patrol.Ops.Title III activity	\$ 4,382	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
60	Sheriff	15.6.605.3.532	JF.Sheriff.Patrol.Ops.Air Support	\$ 3,333	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0%
61	Sheriff	15.6.605.3.673	JF.Sheriff.Patrol.Ops.Youth License Plates	\$ 1,387	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
62	Sheriff	15.6.620.3	JF.Sheriff.Detective.Ops	\$ 105,969	\$ 155,257	\$ -	\$ 155,257	\$ 96,713	\$ 96,713	\$ (58,544)	-38%

**Kootenai County**  
**FY25 Budget Cycle**  
**OPEX Summary**  
**10/1/2024**  
(Excludes New Programs, Grants, and Projects except where Active/Indicated)

Line	Elected	Org Set	Org Set Description	3-Year Average	2024 Adopted	2024 Amendments	2024 Amended	2025 Current Ask	Board Direction	TOTAL INCREASE/(DECREASE) from 2024 Adopted	% Increase
63	Sheriff	15.6.625.3	JF.Sheriff.Drivers Lic.Ops	\$ 12,217	\$ 13,912	\$ -	\$ 13,912	\$ 35,217	\$ 35,217	\$ 21,305	153%
64	Sheriff	15.6.625.3.628	JF.Sheriff.Drivers Lic.Ops.Post Falls DL	\$ 18,615	\$ 21,909	\$ -	\$ 21,909	\$ 38,435	\$ 38,435	\$ 16,526	75%
65	Sheriff	15.6.630.3	JF.Sheriff.Records.Ops	\$ 18,235	\$ 28,104	\$ -	\$ 28,104	\$ 25,038	\$ 25,038	\$ (3,066)	-11%
66	Sheriff	15.6.635.3	JF.Sheriff.SWAT.Ops	\$ 55,169	\$ 82,581	\$ (2,967)	\$ 79,614	\$ 88,993	\$ 88,993	\$ 6,412	12%
67	Sheriff	15.6.640.3	JF.Sheriff.S&R.Ops	\$ 27,822	\$ 31,843	\$ 21,024	\$ 52,867	\$ 57,500	\$ 57,500	\$ 25,675	9%
68	Sheriff	15.6.640.3.603	JF.Sheriff.S&R.Ops.DIVE TEAM	\$ 9,096	\$ 12,200	\$ (6,000)	\$ 6,200	\$ 14,840	\$ 14,840	\$ 2,640	139%
69	Sheriff	15.6.650.3	JF.Sheriff.Maint.Ops	\$ 264,695	\$ 331,676	\$ 22,493	\$ 354,169	\$ 348,099	\$ 348,099	\$ 16,423	-2%
70	Sheriff	15.6.660.3	JF.Sheriff.Jail Ops .Ops	\$ 4,081,985	\$ 4,752,487	\$ -	\$ 4,752,487	\$ 4,625,192	\$ 4,625,192	\$ (127,295)	-3%
71	Sheriff	15.6.660.3.511	JF.Sheriff.Jail Ops .Ops.Jail Overcrowding Prgm	\$ 180,776	\$ 51,134	\$ (12,290)	\$ 38,844	\$ 1,134	\$ 1,134	\$ (50,000)	-97%
72	Sheriff	15.6.660.3.512	JF.Sheriff.Jail Ops .Ops.Inmate Extradition Prgm	\$ 80,461	\$ 71,644	\$ -	\$ 71,644	\$ 80,678	\$ 80,678	\$ 9,034	13%
73	Sheriff	15.6.660.3.513	JF.Sheriff.Jail Ops .Ops.Court Ordered Transport	\$ 6,105	\$ 6,133	\$ -	\$ 6,133	\$ 8,520	\$ 8,520	\$ 2,387	39%
74	Sheriff	15.6.660.3.514	JF.Sheriff.Jail Ops .Ops.Jail Detention Response Team	\$ 10,346	\$ 30,167	\$ -	\$ 30,167	\$ 50,971	\$ 50,971	\$ 20,804	69%
75	Sheriff	15.6.660.3.529	JF.Sheriff.Jail Ops .Ops.Emp Uniform Purchase Prgrm	\$ 14,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
76	Prosecutor	15.7.001.3	JF.Proc Atty.Elected Offcl.Ops	\$ 200,858	\$ 208,486	\$ 102,085	\$ 310,571	\$ 241,801	\$ 241,801	\$ 33,315	-22%
77	Pros Atty	15.7.001.3.61	JF.Proc Atty.Elected Offcl.Ops.Capital/Major Cases	\$ 1,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
78	Sheriff	15.6.660.3	Jail Commissary.Sheriff.Jail Ops .Ops	\$ 41,866	\$ 67,301	\$ -	\$ 67,301	\$ 50,000	\$ 50,000	\$ (17,301)	-26%
79	Sheriff	15.6.605.3.528	Sheriff Donation.Sheriff.Patrol.Ops.K-9	\$ 56,212	\$ 17,064	\$ -	\$ 17,064	\$ 25,264	\$ 25,264	\$ 8,200	48%
80	Sheriff	15.6.605.3.677	Sheriff Donation.Sheriff.Patrol.Ops.Holidays and Heroes	\$ 8,338	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
81	Sheriff	15.6.640.3.641	Sheriff Donation.Sheriff.S&R.Ops.Volunteer S&R	\$ 33,376	\$ 27,530	\$ -	\$ 27,530	\$ 32,300	\$ 32,300	\$ 4,770	17%
82	Sheriff	15.6.605.3.651	Drug Seizure - KCSO Patrol.Sheriff.Patrol.Ops.State Drug Seizure	\$ 4,167	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
83	Sheriff	15.6.605.3.652	Drug Seizure - KCSO Patrol.Sheriff.Patrol.Ops.Fed Drug Seizure	\$ 9,757	\$ 10,000	\$ 7,504	\$ 17,504	\$ 10,000	\$ 10,000	\$ -	-43%
84	BOCC	18.1.004.3	Centennial Trl.BOCC.Tax Supprt.Ops	\$ 919	\$ 6,500	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0%
85	BOCC	19.1.004.3	Tourism Promo.BOCC.Tax Supprt.Ops	\$ 1,177	\$ 1,500	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)	-33%
86	BOCC	30.1.101.2	Airport.BOCC.Airport .Dept Admin	\$ 169,192	\$ 226,748	\$ 450,000	\$ 676,748	\$ 680,358	\$ 680,358	\$ 453,610	1%
87	BOCC	30.1.101.3.102	Airport.BOCC.Airport .Ops.Field Maint	\$ 69,396	\$ 128,328	\$ -	\$ 128,328	\$ 128,328	\$ 128,328	\$ -	0%
88	BOCC	30.1.101.3.103	Airport.BOCC.Airport .Ops.Equip Maint	\$ 132,773	\$ 158,660	\$ -	\$ 158,660	\$ 166,346	\$ 166,346	\$ 7,686	5%
89	BOCC	30.1.101.3.104	Airport.BOCC.Airport .Ops.Grounds Maint	\$ 17,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
90	BOCC	30.1.101.3.105	Airport.BOCC.Airport .Ops.AIP-Infrastructure Imp (non-elig)	\$ 9,484	\$ 11,200	\$ -	\$ 11,200	\$ 11,200	\$ 11,200	\$ -	0%
91	BOCC	30.1.101.3.106	Airport.BOCC.Airport .Ops.AIP-PreGrant Formulated Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
92	BOCC	30.1.101.5.27	Airport.BOCC.Airport .Proj.FAA Pavement Maintenance__	\$ 9,743	\$ 11,200	\$ -	\$ 11,200	\$ 11,200	\$ 11,200	\$ -	0%
93	BOCC	30.1.1.101.3	Airport Sewer Fund.BOCC.Airport .Ops	\$ 82,319	\$ 58,405	\$ -	\$ 58,405	\$ 61,405	\$ 61,405	\$ 3,000	5%
94	BOCC	31.1.004.3	CO Fair.BOCC.Tax Supprt.Ops	\$ 240,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
95	BOCC	32.1.002.3	NWC.BOCC.Dept.Ops	\$ 81,674	\$ 94,439	\$ -	\$ 94,439	\$ 101,439	\$ 101,439	\$ 7,000	7%
96	BOCC	32.1.002.3.163	NWC.BOCC.Dept.Ops.Aquatic Weeds	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
97	BOCC	33.1.004.3	Health Dist.BOCC.Tax Supprt.Ops	\$ 1,204,672	\$ 1,696,345	\$ -	\$ 1,696,345	\$ 1,678,196	\$ 1,678,196	\$ (18,149)	-1%
98	BOCC	34.1.004.3	Hist Society.BOCC.Tax Supprt.Ops	\$ 20,893	\$ 28,300	\$ 500	\$ 28,800	\$ 9,460	\$ 9,460	\$ (18,840)	-67%
99	BOCC	35.1.002.3	Parks.BOCC.Dept.Ops	\$ 97,709	\$ 126,727	\$ 17,806	\$ 144,533	\$ 144,993	\$ 144,993	\$ 18,266	0%
100	BOCC	35.1.002.3.151	Parks.BOCC.Dept.Ops.Parks Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
101	BOCC	35.1.002.3.153	Parks.BOCC.Dept.Ops.Parks CO Boat Launch	\$ 45,749	\$ 74,932	\$ -	\$ 74,932	\$ 87,604	\$ 87,604	\$ 12,672	17%
102	BOCC	36.1.165.3	Snowmobile.BOCC.CO Mgmt.Ops	\$ 5,840	\$ 12,191	\$ -	\$ 12,191	\$ -	\$ -	\$ (12,191)	-100%
103	BOCC	36.1.167.3	Snowmobile.BOCC.State Mgmt.Ops	\$ 67,711	\$ 62,583	\$ -	\$ 62,583	\$ 74,198	\$ 74,198	\$ 11,615	19%
104	Sheriff	36.6.685.3	Snowmobile.Sheriff.Rec Safety.Ops	\$ 11,177	\$ 8,200	\$ -	\$ 8,200	\$ 9,050	\$ 9,050	\$ 850	10%
105	BOCC	37.1.155.3	CO Vessel.BOCC.WW .Ops	\$ 76,479	\$ 84,849	\$ -	\$ 84,849	\$ 137,863	\$ 137,863	\$ 53,014	62%
106	Sheriff	37.6.685.3	CO Vessel.Sheriff.Rec Safety.Ops	\$ 98,441	\$ 141,487	\$ (3,000)	\$ 138,487	\$ 119,135	\$ 119,135	\$ (22,352)	-14%
107	Clerk	40.2.002.2	Indigent.Clerk.Dept.Admin	\$ 10,303	\$ 6,050	\$ -	\$ 6,050	\$ -	\$ -	\$ (6,050)	-100%
108	Clerk	40.2.245.3	Indigent.Clerk.CO Asst.Ops	\$ 89,834	\$ 27,950	\$ -	\$ 27,950	\$ -	\$ -	\$ (27,950)	-100%
109	Clerk	45.2.221.3	Dist.Crt.Clerk.DC-Clerks.Ops	\$ 30,768	\$ 25,970	\$ 14,695	\$ 40,665	\$ 30,839	\$ 30,839	\$ 4,869	-24%
110	District Court	45.8.001.3	Dist.Crt.District Court.Elected Offcl.Ops	\$ 814,367	\$ 803,733	\$ 1,000	\$ 804,733	\$ 867,338	\$ 867,338	\$ 63,605	8%
111	District Court	45.8.001.3.252	Dist.Crt.District Court.Elected Offcl.Ops.Drug Court	\$ 28,336	\$ 70,162	\$ -	\$ 70,162	\$ 68,804	\$ 68,804	\$ (1,358)	-2%
112	District Court	45.8.001.3.253	Dist.Crt.District Court.Elected Offcl.Ops.D.U.I. Court	\$ 28,925	\$ 35,716	\$ -	\$ 35,716	\$ 59,818	\$ 59,818	\$ 24,102	67%
113	District Court	45.8.001.3.254	Dist.Crt.District Court.Elected Offcl.Ops.Mental Health Court	\$ 87,823	\$ 88,069	\$ -	\$ 88,069	\$ 90,381	\$ 90,381	\$ 2,312	3%
114	District Court	45.8.001.3.255	Dist.Crt.District Court.Elected Offcl.Ops.Veteran's Court	\$ -	\$ -	\$ -	\$ -	\$ 119,972	\$ 119,972	\$ 119,972	100%
115	District Court	45.8.172.3	Crt Intrckl.District Court.Court Interlock Device.Ops	\$ 14,573	\$ 15,300	\$ -	\$ 15,300	\$ 15,300	\$ 15,300	\$ -	0%
116	Assessor	46.4.421.3	Reval.Assessor.Appraisal .Ops	\$ 170,544	\$ 689,410	\$ 224,405	\$ 913,815	\$ 657,351	\$ 657,351	\$ (32,059)	-28%
117	Assessor	46.4.425.3	Reval.Assessor.Land Records.Ops	\$ 79,352	\$ 34,753	\$ -	\$ 34,753	\$ 34,753	\$ 34,753	\$ -	0%
118	BOCC	49.1.170.1	Aquifer Prot.BOCC.Aquifer Prot Dist.Admin	\$ 428,481	\$ 702,132	\$ 15,538	\$ 717,670	\$ 611,556	\$ 611,556	\$ (90,576)	-15%
119	BOCC - SW	60.1.002.2	SW.BOCC.Dept.Dept Admin	\$ 4,135,782	\$ 4,478,427	\$ -	\$ 4,478,427	\$ 4,492,877	\$ 4,492,877	\$ 14,450	0%
120	BOCC - SW	60.1.002.3	SW.BOCC.Dept.Ops	\$ 8,628	\$ 41,870	\$ -	\$ 41,870	\$ 45,430	\$ 45,430	\$ 3,560	9%
121	BOCC - SW	60.1.182.3	SW.BOCC.Ramsey Trnsfr Stn.Ops	\$ 1,690,523	\$ 2,695,406	\$ -	\$ 2,695,406	\$ 2,877,151	\$ 2,877,151	\$ 181,745	7%
122	BOCC - SW	60.1.183.3	SW.BOCC.Prairie Trnsfr Stn.Ops	\$ 1,185,564	\$ 2,127,132	\$ -	\$ 2,127,132	\$ 2,299,478	\$ 2,299,478	\$ 172,346	8%
123	BOCC - SW	60.1.187.3	SW.BOCC.Rural Sys.Ops	\$ 552,381	\$ 709,667	\$ -	\$ 709,667	\$ 725,615	\$ 725,615	\$ 15,948	2%
124	BOCC - SW	60.1.190.3	SW.BOCC.Fighting Creek.Ops	\$ 1,085,807	\$ 1,324,200	\$ -	\$ 1,324,200	\$ 1,780,390	\$ 1,780,390	\$ 456,190	34%

Kootenai County											
FY25 Budget Cycle											
OPEX Summary											
10/1/2024											
(Excludes New Programs, Grants, and Projects except where Active/Indicated)											
Line	Elected	Org Set	Org Set Description	3-Year Average	2024 Adopted	2024 Amendments	2024 Amended	2025 Current Ask	Board Direction	TOTAL INCREASE/(DECREASE) from 2024 Adopted	% Increase
125	BOCC - SW	60.1.190.3.85	SW.BOCC.Fighting Creek.Ops.Environmentl Test	79,286	\$ -	\$ -	\$ -	\$ -	-	\$ -	100%
126	BOCC - SW	60.1.190.3.89	SW.BOCC.Fighting Creek.Ops.Leachate Treatment System	-	\$ -	\$ -	\$ -	210,000	210,000	\$ 210,000	100%
				\$ 26,983,708	\$ 34,772,641	\$ 1,411,512	\$ 36,184,153	\$ 35,926,022	\$ 35,926,022	\$ 1,153,381	

Kootenai County							
FY25 Budget Cycle							
New Programs Summary							
10/1/2024							
Elected	Org Set	Org Set Description	Description of Program	2025 Ask	Board Direction	Comments	
BOCC - SW	60.1.002.3	SW.BOCC.Dept.Ops	onboarding costs for new AR Specialist	\$ 2,500	\$ 2,500		
District Court	45.8.001.3	Dist Crt.District Court.Elected Offcl.Ops	onboarding costs for 2 new Bailiffs 1 new Security Screener	\$ 21,800	\$ 21,800		
BOCC	30.1.101.2	Airport.BOCC.Airport .Dept Admin	onboarding costs costs for Deputy Director	\$ 3,130	\$ 3,130		
Prosecutor	15.7.001.3	JF.Pros Atty.Elected Offcl.Ops	onboarding costs for new Investigator Leo Web program \$7k	\$ -	\$ -		cut per BOCC 6/20
Sheriff	15.6.605.3	JF.Sheriff.Patrol.Ops	Vigilant Solutions \$21k	\$ 21,740	\$ 21,740		cut Leo Web per BOCC 6/25
Prosecutor	10.7.050.0	GF.Pros Atty.Civil Div.Indir Admin	onboarding costs for new Civil Attorney	\$ -	\$ -		cut per BOCC 7/2/24
Coroner	10.5.001.3	GF.Coroner.Elected Offcl.Ops	Ongoing costs for new Autopsy Lab	\$ -	\$ -		cut per BOCC 6/25
Clerk	10.2.209.3	GF.Clerk.REC.Ops	Online beverage license application	\$ 31,185	\$ 31,185		
BOCC	10.1.010.0	GF.BOCC.B & G.Indir Admin	onboarding costs for new Maintenance Assistant	\$ -	\$ -		cut per BOCC 6/20
				<b>Total</b>	<b>\$ 80,355</b>	<b>\$ 80,355</b>	
				<b>General Govt</b>	<b>\$ 77,855</b>	<b>\$ 77,855</b>	
				<b>Solid Waste</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	
				\$ -			
BOCC	14.1.056.1	Health Ins.BOCC.Health Ins.Admin	Short term disability policy for all employees	\$ 165,580	165,580.00		internal service fund

<b>REQUIRED</b>	
Quote Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

NEW PROGRAM REQUEST	
<b>Definition:</b> A new program or program expansion is defined as a proposal to provide a new service, or to substantially increase the amount of resources committed to providing an existing service. These efforts are usually the results of mandates from other levels of government or major policy changes at the local level.	
<b>NAME OF NEW PROGRAM:</b>	Vigilant Solutions
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	Patrol
<b>Org Set:</b>	15.6.605.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
8900	\$ 21,740
<b>Total Costs</b>	<b>\$ 21,740</b>
<b>Note: All New Program costs originate in account 8900</b>	
<b>Ongoing Costs:</b>	
<b>Year 2</b>	\$ 21,740
<b>Year 3</b>	\$ 21,740
<b>Year 4</b>	\$ 21,740
<b>Year 5</b>	\$ 21,740
<b>Five - Year Investment:</b>	<b>\$ 65,220</b>
<b>What is the problem to be addressed by this program?</b> Vigilant Solutions is a license plate reader for patrol vehicles that would allow each of our new patrol vehicles to scan and read license plates and get real time alerts if the plate was attached to a stolen vehicle, missing person, wanted person or other criminal investigation. The reader would also be passively collecting license plate information and locations constantly, which could greatly help in future investigations.	
<b>How does this program save on personnel or operational costs? (REQUIRED)</b> This software would reduce the burden on Dispatch to run license plates. It would also increase the efficiency of Patrol Deputies and Detectives in their investigations by helping to constantly search for suspect vehicles and allowing Detectives to search data collected by general patrol deputies from our agencies and others. Ultimately this equipment will help solve cases and locate suspects.	
<b>What sorts of metrics will be used to measure the effectiveness of the new program?</b> We will be able to monitor the number of "hot plates" located through the system and the number of cases where license plate data was used to help solve an investigation.	
<b>How will the program be funded?</b> General Fund	

<b>REQUIRED</b>	
Quote Attached?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

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NEW PROGRAM REQUEST	
<b>Definition:</b>	
A new program or program expansion is defined as a proposal to provide a new service, or to substantially increase the amount of resources committed to providing an existing service. These efforts are usually the results of mandates from other levels of government or major policy changes at the local level.	
<b>NAME OF NEW PROGRAM:</b>	Leo Web
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	Patrol
<b>Org Set:</b>	15.6.605.3
<b>Board Approval:</b>	CUT 6/25/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
8900	\$ 7,800
<b>Total Costs</b>	<b>\$ 7,800</b>
<b>Note: All New Program costs originate in account 8900</b>	
<b>Ongoing Costs:</b>	
<b>Year 2</b>	\$ 7,800
<b>Year 3</b>	\$ 7,800
<b>Year 4</b>	\$ 7,800
<b>Year 5</b>	\$ 7,800
<b>Five - Year Investment:</b>	<b>\$ 23,400</b>
<b>What is the problem to be addressed by this program?</b>	
This program assist deputies by removing their private information from the internet. We have experienced recent examples locally where an officer involved in an incident received death threats via mail, email, telephone and at their residence all from information being located online. This program will help keep our deputies safe . Kootenai County spent a large amount of money on an overtime detail due to threats being made to them. By removing deputies information from online access this keeps them and thier families safer. Other LE agencies are providing this to thier employees.	
<b>How does this program save on personnel or operational costs? (REQUIRED)</b>	
This program will help in keeping deputies safe and actively working versus having to take extended amounts of time off or needing special overtime security or other resources. This will also help in recruiting and retention as an active way in caring for our employees.	
<b>What sorts of metrics will be used to measure the effectiveness of the new program?</b>	
Leo web protect is a privately owned corporation operated by active and retired law enforcement. Its sole mission is to assist Deputies and their families in removing their private information from the internet. Leo web protect removes your information in a three step process with direct access to data base system, they send emails to all websites and will fax removal requests on our behalf. They also continuously scan for our information and confirms fourteen days after removal the information has truly been removed	
<b>How will the program be funded?</b>	
general fund	

<b>REQUIRED</b>	
Quote Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

NEW PROGRAM REQUEST	
<b>Definition:</b>	
A new program or program expansion is defined as a proposal to provide a new service, or to substantially increase the amount of resources committed to providing an existing service. These efforts are usually the results of mandates from other levels of government or major policy changes at the local level.	
<b>NAME OF NEW PROGRAM:</b>	New Autopsy Lab for Coroner
<b>Elected Official:</b>	Coroner
<b>Department:</b>	Coroner
<b>Org Set:</b>	10.5.001.3
<b>Board Approval:</b>	CUT 6/25/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
8900	\$ 275,146
<b>Total Costs</b>	<b>\$ 275,146</b>
<b>Note: All New Program costs originate in account 8900</b>	
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the problem to be addressed by this program?</b>	
We have been capped at 53 autopsies by Spokane Medical Examiner's office since they are saturated and were penalized for performing too many autopsies last year. We sent them 66 autopsies last year and at our current rate would have sent them close to 100 this year. Our program alleviates the problem of either not performing necessary autopsies or saving the cost of sending them to Boise.	
<b>How does this program save on personnel or operational costs? (REQUIRED)</b>	
First, it saves Kootenai County substantial money from needing to send our autopsies to Boise once we exceed our cap at Spokane Medical Examiner. Second, money currently sent to Spokane would be kept at home to fund our own autopsy lab. Thirdly, other North Idaho coroners have verbally committed to sending their cases to us which could be a potential source of revenue.	
<b>What sorts of metrics will be used to measure the effectiveness of the new program?</b>	
1) Comparing savings from having to send above cap autopsies elsewhere compared to the cost of doing them in our lab. 2) Monitoring the ongoing revenue from autopsies brought here from other counties compared to our ongoing expenses	
<b>How will the program be funded?</b>	
Initially through 10.5.001.3 and grants. Once we are established, we have had every coroner north of Lewiston verbally commit to sending their cases to us instead of Spokane. Therefore, the autopsy lab could be a revenue source which could exceed our ongoing costs. We have projected that annual ongoing costs for the first few years is \$121,146 and just with the autopsy numbers anticipated by the coroners of North Idaho above Lewiston this year, our income would be projected to be \$182,000.	

<b>REQUIRED</b>	
Quote Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

NEW PROGRAM REQUEST	
<b>Definition:</b> A new program or program expansion is defined as a proposal to provide a new service, or to substantially increase the amount of resources committed to providing an existing service. These efforts are usually the results of mandates from other levels of government or major policy changes at the local level.	
<b>NAME OF NEW PROGRAM:</b>	Online Beverage License Application
<b>Elected Official:</b>	Clerk
<b>Department:</b>	Recorder
<b>Org Set:</b>	10.2.209.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
10.2.209.3-8900	\$ 31,185
<b>Total Costs</b>	<b>\$ 31,185</b>
<b>Note: All New Program costs originate in account 8900</b>	
<b>Ongoing Costs:</b>	\$ 7,300
<b>Year 2</b>	\$ 7,300
<b>Year 3</b>	\$ 7,300
<b>Year 4</b>	\$ 7,300
<b>Year 5</b>	\$ 7,300
<b>Five - Year Investment:</b>	<b>\$ 21,900</b>
<b>What is the problem to be addressed by this program?</b> Improving efficiency of the beverage license application process.	
<b>How does this program save on personnel or operational costs? (REQUIRED)</b> This program will save on manual labor cost such as paper, ink and postage. It will also save on minimizing errors and time. This program will also save on parking.	
<b>What sorts of metrics will be used to measure the effectiveness of the new program?</b>	
<b>How will the program be funded?</b> Recorder user fees	

<b>REQUIRED</b>	
<b>Quote Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

NEW PROGRAM REQUEST	
<b>Definition:</b> A new program or program expansion is defined as a proposal to provide a new service, or to substantially increase the amount of resources committed to providing an existing service. These efforts are usually the results of mandates from other levels of government or major policy changes at the local level.	
<b>NAME OF NEW PROGRAM:</b>	Short Term Disability Insurance Paid by Employer
<b>Elected Official:</b>	Prosecutor
<b>Department:</b>	HR
<b>Org Set:</b>	14.1.056.1
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
14.1.056.1-8900 Short Term Disability (1st year 9 months; annual cost \$220,744)	\$ 165,580
<b>Total Costs</b>	<b>\$ 165,580</b>
<b>Note: All New Program costs originate in account 8900</b>	
<b>Ongoing Costs:</b>	
<b>Year 2</b>	\$ 220,774
<b>Year 3</b>	\$ 220,774
<b>Year 4</b>	\$ 220,774
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 441,548</b>
<b>What is the problem to be addressed by this program?</b> Currently, KC has a vacation donation policy that is unstable and donations have been close to depleted. Overseeing the program and monitoring is staff intensive. Another option needs to be pursued to offset FMLA/extended SL absences. Industry standard to employers to offer a STD policy.	
<b>How does this program save on personnel or operational costs? (REQUIRED)</b> A STD program allows for employees to have continued pay while out on approved medical leave (non-workers compensation). The proposed STD program has a 13 day elimination period, paying 60% wages with a maximum of \$1,250 per week. The program would provide up to six months of pay. After that concludes, employees may be eligible to apply for LTD that is employer sponsored.	
<b>What sorts of metrics will be used to measure the effectiveness of the new program?</b> HR will work with Alliant and Standard to monitor usage and effectiveness of program.	
<b>How will the program be funded?</b> New funding requested from Fund 14.	

Kootenai County FY25 Budget Cycle Non-Capital Summary (sub-set of OPEX) 10/1/2024											
Line	Elected	Org Set	Org Set Description	GL Acct	Account Description	Transaction Description	FY24 Amended	2025 Current Ask	Board Direction	Change over FY24 Amended	Comments
1	BOCC	10.1.003.0	GF.BOCC.Gen Accts.Indir Admin	8067	Non-Capital Equipment	1A/B Control Panel Reprogramming & Mic Set-up, & Lexmark XM1246 Printer/Copier for 1B A/V Room	\$ 4,129	\$ 4,129	\$ 4,129	\$ -	use FB per BOCC 6/27
	BOCC	10.1.018.3	GF.BOCC.Veterans Svc.Ops	8067	Non-Capital Equipment		\$ 300	\$ -	\$ -	\$ (300)	
2	BOCC	10.1.020.3	GF.BOCC.Comm Develop.Ops	8067	Non-Capital Equipment	New Wall panels for Planner cubicles & Surface Pros/Keyboard and cover	\$ 23,076	\$ 23,076	\$ 23,076	\$ -	
3	BOCC	10.1.040.0.41	GF.BOCC.IT.Indir Admin.Sheriff	8067	Non-Capital Equipment	Copier Replacements, Datacenter Parts and Maintenance, Jail Rugged Laptops, Docks, Antennas and Mounts, Printer Replacements, Records Redaction PC and License, & Surface Pro	\$ 50,200	\$ 50,200	\$ 50,200	\$ -	
4	BOCC	10.1.040.0.41	GF.BOCC.IT.Indir Admin.Sheriff	8068	Non-Capital Equipment	PC Replacements	\$ 64,000	\$ 64,000	\$ 64,000	\$ -	
5	BOCC	10.1.040.0.42	GF.BOCC.IT.Indir Admin.PC Cntrl	8067	Non-Capital Equipment	Copier Replacements & Printer Replacements	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	
6	BOCC	10.1.040.0.42	GF.BOCC.IT.Indir Admin.PC Cntrl	8068	Non-Capital Computer Replacement	PC Replacements	\$ 76,500	\$ 76,500	\$ 76,500	\$ -	
7	BOCC	10.1.040.0.43	GF.BOCC.IT.Indir Admin.Network	8067	Non-Capital Equipment	Datacenter Parts and Maintenance, & DeepNet Tokens	\$ 14,246	\$ 14,246	\$ 14,246	\$ -	
8	Clerk	10.2.201.0	GF.Clerk.AUD.Indir Admin	8067	Non-Capital Equipment	Adobe Licenses	\$ 4,000	\$ 1,000	\$ 1,000	\$ (3,000)	
9	Clerk	10.2.205.3	GF.Clerk.EL.Ops	8067	Non-Capital Computer Replacement	Portable Power Stations/Generators	\$ 7,000	\$ -	\$ -	\$ (7,000)	cut per Elections 6/25
10	Treasurer	10.3.001.0	GF.Treasurer.Elected Offcl.Indir Admin	8067	Non-Capital Equipment	Desks, Computer, Copier	\$ 2,500	\$ 2,187	\$ 2,187	\$ (313)	
11	Coroner	10.5.001.3	GF.Coroner.Elected Offcl.Ops	8067	Non-Capital Equipment	2 Laptops for field use, Camera Corral, Downtown Privacy Workstations, Reception Desk	\$ 3,100	\$ 4,735	\$ 4,735	\$ 1,635	
12	Sheriff	10.6.120.3	GF.Sheriff.911.Ops	8067	Non-Capital Equipment	10 - Improved Lapel Mics Jail, 100 - Batt 3400T for APX8000 - Operations, 100 - Vehicle Charger NNTN7624 - OPS, 100 Improved Lapel Mics - OPS, 20 - Batt for APX4000 -Jail, 4 - Motorola APX8000 Radio - Jail, 5 - Batt 3400T for APX8000 -Jail, APX4000 Radios - Jail, APX8000 Radios OPS, & Herman Miller 24/7 Size C Chairs	\$ 412,186	\$ 412,186	\$ 412,186	\$ -	
13	Sheriff	10.6.124.3	GF.Sheriff.911 - Enhncd Sys.Ops	8067	Non-Capital Equipment	APX8500 Mobile Radios & BKR9000 New Portable Radio	\$ 22,853	\$ 22,853	\$ 22,853	\$ -	
	Pros Atty	10.7.051.0	GF.Pros Atty.HR.Indir Admin	8067	Non-Capital Equipment		\$ 250	\$ -	\$ -	\$ (250)	
14	BOCC	15.1.128.3	JF.BOCC.IDET Ctr.Ops	8067	Non-Capital Equipment	24/7 Control Room Chair	\$ 750	\$ 750	\$ 750	\$ -	
15	BOCC	15.1.132.3	JF.BOCC.AMP.Ops	8067	Non-Capital Safety Equipment	Refrigerator for New Office Space, TV for New Conference Room	\$ 2,550	\$ 2,550	\$ 2,550	\$ -	
16	Sheriff	15.6.001.2	JF.Sheriff.Elected Offcl.Dept Admin	8067	Non-Capital Equipment	Evidence Vertical Fire Resistant Cabinet	\$ 1,865	\$ 1,865	\$ 1,865	\$ -	
17	Sheriff	15.6.604.3	JF.Sheriff.Animal Cntrl.Ops	8067	Non-Capital Equipment	Net Gun and reload cartridge	\$ 1,417	\$ 1,417	\$ 1,417	\$ -	
18	Sheriff	15.6.605.3	JF.Sheriff.Patrol.Ops	8070	Non-Capital Safety Equipment	10 Gas Masks	\$ 8,140	\$ 8,140	\$ 8,140	\$ -	
19	Sheriff	15.6.625.3.628	JF.Sheriff.Drivers Lic.Ops.Post Falls DL	8067	Non-Capital Equipment	Live Scan Plus Fingerprinting scanner, Qstick Controllers for Qless application	\$ 9,850	\$ 8,950	\$ 8,950	\$ (900)	
20	Sheriff	15.6.625.3	JF.Sheriff.Drivers Lic.Ops	8067	Non-Capital Equipment	Live Scan Plus fingerprinting scanner, Qstick Controllers for Qless application	\$ 9,850	\$ 12,550	\$ 12,550	\$ 2,700	
21	Sheriff	15.6.630.3	JF.Sheriff.Records.Ops	8067	Non-Capital Equipment	LIVEScan Fingerprinting Scanner, Printer, Training and Magstripe	\$ 8,950	\$ -	\$ -	\$ (8,950)	
22	Sheriff	15.6.635.3	JF.Sheriff.SWAT.Ops	8070	Non-Capital Equipment	1 Gas mask, 2 Voice projection units with micro phone	\$ 1,936	\$ 1,936	\$ 1,936	\$ -	
23	Sheriff	15.6.650.3	JF.Sheriff.Maint.Ops	8067	Non-Capital Equipment	Chain Hoist \$3k, CNC Plasma cutter \$10k, Laser cleaner / welder \$8k, Stopsaw (table saw) \$6k	\$ 28,951	\$ 16,760	\$ 16,760	\$ (12,191)	cut Chain Hoist, Laser cleaner/welder per KCSO 6/27
24	Sheriff	15.6.660.3.514	JF.Sheriff.Jail.Ops.Ops.Jail Detention Response Team	8070	Non-Capital Equipment	11 Riot Armor Kits	\$ 6,006	\$ 6,006	\$ 6,006	\$ -	
25	Sheriff	15.6.660.3	JF.Sheriff.Jail.Ops.Ops	8067	Non-Capital Equipment	Motorola Body Worn Cameras, Prestan Manikin Professional Take 2 Manikins and AED Trainers, Prestan Professional Manikin Medium Skin Tone Adult 4-Pack, Restraints Chair, Simulaid Rescue Randy Large Body Manikin, Transport Vehicle Cargo box	\$ 44,021	\$ 14,231	\$ 14,231	\$ (29,790)	Moved to Office Supplies on 5.29.2024
	Pros Atty	15.7.001.3	JF.Pros Atty.Elected Offcl.Ops	8067	Non-Capital Equipment	New Computers/Monitors	\$ 2,820	\$ -	\$ -	\$ (2,820)	
26	BOCC	30.1.101.2	Airport.BOCC.Airport .Dept Admin	8067	Non-Capital Improvements	1 Toughbook	\$ 2,239	\$ 2,239	\$ 2,239	\$ -	
27	BOCC	30.1.101.2	Airport.BOCC.Airport .Dept Admin	8070	Non-Capital Equipment	Radios	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
	BOCC	30.1.101.3.102	Airport.BOCC.Airport .Ops.Field Maint	8070	Non-Capital Equipment		\$ 180,246	\$ -	\$ -	\$ (180,246)	
28	BOCC	32.1.002.3	NWC.BOCC.Dept.Ops	8067	Non-Capital Equipment	ATV Sprayer	\$ 500	\$ 500	\$ 500	\$ -	
29	BOCC	35.1.002.3.153	Parks.BOCC.Dept.Ops.Parks CO Boat Launch	8067	Non-Capital Improvements	Fall Protection Mats for Martial Arts Training, Grading Bucket for Tractor, MIG Welder, Utility Trailer & Welding Table	\$ 15,172	\$ 15,172	\$ 15,172	\$ -	
30	BOCC	35.1.002.3	Parks.BOCC.Dept.Ops	8067	Non-Capital Equipment	Chainsaw & Gas Powered Pole Saw	\$ 1,790	\$ 1,790	\$ 1,790	\$ -	
31	BOCC	37.1.155.3	CO Vessel.BOCC.WW.Ops	8067	Non-Capital Equipment	Pressure Washer	\$ 600	\$ 600	\$ 600	\$ -	
32	Sheriff	37.6.685.3	CO Vessel.Sheriff.Rec Safety.Ops	8067	Non-Capital Equipment	Binoculars, Portable Radios & WG Cameras	\$ 23,285	\$ 23,285	\$ 23,285	\$ -	
33	BOCC	45.8.001.3	Dist Crt.District Court.Elected Offcl.Ops	8067	Non-Capital Safety Equipment	Personal Computers, Laptop for Bailiff, Furniture, 50 Inch Screens for Security Room, New Bldg. Copier/scanner/fax, New Bldg, Dedicated Hearing Assistance for Courtrooms, New Bldg, Large TV/blu ray for conf./training rooms, New Bldg	\$ 13,600	\$ 28,450	\$ 28,450	\$ 14,850	
	Sheriff	46.4.421.3	Reval.Assessor.Appraisal.Ops	8067	Non-Capital Equipment		\$ 1,500	\$ -	\$ -	\$ (1,500)	
34	BOCC	60.1.002.2	SW.BOCC.Dept.Dept Admin	8067	Non-Capital Equipment	Desktop Scanner, Laptop & Accessories, Video Surveillance Components	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	
35	BOCC	60.1.182.3	SW.BOCC.Ramsey Trnsfr Strn.Ops	8067	Non-Capital Equipment	CFC Pump, Gantry Crane, Grounds Maintenance Equipment & Pull Behind Magnet	\$ 14,850	\$ 14,850	\$ 14,850	\$ -	
36	BOCC	60.1.183.3	SW.BOCC.Prairie Trnsfr Strn.Ops	8067	Non-Capital Equipment	CFC Pump, Drum Lifter, Portable Generator & Pull Behind Magnet	\$ 10,850	\$ 10,850	\$ 10,850	\$ -	

Kootenai County											
FY25 Budget Cycle											
Non-Capital Summary (sub-set of OPEX)											
10/1/2024											
Line	Elected	Org Set	Org Set Description	GL Acct	Account Description	Transaction Description	FY24 Amended	2025 Current Ask	Board Direction	Change over FY24 Amended	Comments
37	BOCC	60.1.187.3	SW.BOCC.Rural Sys.Ops	8067	Non-Capital Equipment	Site Maintenance Equipment	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	
38	BOCC	60.1.190.3	SW.BOCC.Fighting Creek.Ops	8067	Non-Capital Equipment	Mister Basin Filters, Suction Pot, Wire Feed Welder, Yak Mats	\$ 31,100	\$ 31,100	\$ 31,100	\$ -	
							Total	\$ 941,603		\$ (228,075)	
							General Govt	\$ 872,303			
							Solid Waste	\$ 69,300			

Kootenai County FY25 Budget Cycle CAPEX Summary 10/1/2024											
Line	Elected	Full String	Org Set	Org Set Description	GL Acct	Account Description	Transaction Description	2025 Request	Board Direction	Funding	Comments
1	BOCC - SW	60.1.190.5.915-9902	60.1.190.5.915	SW.BOCC.Fighting Creek.Proj.FC Landfill Expansion	9902	Engineering Services	Cell E3 Engineering Excavator repairs \$100k Dozer rebuild \$1.05M Loader \$300k Generator w/Light \$14k Air Compressor \$31k	\$ 100,000	\$ 100,000	FD 60 Restricted FB	No Ptax Impact
2	BOCC - SW	60.1.190.3-9011	60.1.190.3	SW.BOCC.Fighting Creek.Ops	9011	Equipment and Machinery	Wolf Lodge construction & engineering	\$ 1,495,000	\$ 1,495,000	FD 60 Restricted FB	No Ptax Impact
3	BOCC - SW	60.1.187.5.945-9930	60.1.187.5.945	SW.BOCC.Rural Sys.Proj.Rural Site Expansion	9930	Construction	Prairie improvements	\$ 350,000	\$ 350,000	FD 60 Restricted FB	No Ptax Impact
4	BOCC - SW	60.1.183.5.940-9025	60.1.183.5.940	SW.BOCC.Prairie Trnsfr Stn.Proj.Prairie Trfr Facility Impr	9025	Improvements Other Than Bldgs	Transfer Trailers \$303k	\$ 435,000	\$ 435,000	FD 60 Restricted FB	No Ptax Impact
5	BOCC - SW	60.1.183.3-9011	60.1.183.3	SW.BOCC.Prairie Trnsfr Stn.Ops	9011	Equipment and Machinery	Ramsey improvements	\$ 303,000	\$ 303,000	FD 60 Restricted FB	No Ptax Impact
6	BOCC - SW	60.1.182.5.925-9025	60.1.182.5.925	SW.BOCC.Ramsey Trnsfr Stn.Proj.Ramsey Trfr Facility Impr	9025	Improvements Other Than Bldgs	Loader \$310k Transfer Trailers \$268k	\$ 220,000	\$ 220,000	FD 60 Restricted FB	No Ptax Impact
7	BOCC - SW	60.1.182.3-9011	60.1.182.3	SW.BOCC.Ramsey Trnsfr Stn.Ops	9011	Equipment and Machinery	video surveillance	\$ 578,000	\$ 578,000	FD 60 Restricted FB	No Ptax Impact
8	BOCC - SW	60.1.002.2-9020	60.1.002.2	SW.BOCC.Dept.Dept Admin	9020	Other Equipment	Fleet vehicle	\$ 30,000	\$ 30,000	FD 60 Restricted FB	No Ptax Impact
9	Assessor	46.4.421.3-9010	46.4.421.3	Reval.Assessor.Appraisal .Ops	9010	Vehicles Boats and Accessories	Pickup truck	\$ 40,000	\$ 40,000	FD 46 Restricted FB	No Ptax Impact
10	BOCC	37.1.155.3-9010	37.1.155.3	CO Vessel.BOCC.WW .Ops	9010	Vehicles Boats and Accessories	Pickup truck	\$ 18,478	\$ -	FD 37 Restricted FB	Fund in FY24 6/17
11	BOCC	35.1.002.3-9010	35.1.002.3	Parks.BOCC.Dept.Ops	9010	Vehicles Boats and Accessories	Pickup truck	\$ 18,478	\$ -	FD 35 Restricted FB	Fund in FY24 6/17
12	BOCC	32.1.002.3-9010	32.1.002.3	NWC.BOCC.Dept.Ops	9010	Vehicles Boats and Accessories	Pickup truck	\$ 18,478	\$ -	FD 32 Restricted FB	Fund in FY24 6/17
13	BOCC	30.1.101.3.102-9006	30.1.101.3.102	Airport.BOCC.Airport .Ops.Field Maint	9006	Software	Verkada system	\$ 67,911	\$ 67,911	FD 30 Restricted FB	No Ptax Impact
14	BOCC	30.1.101.3.102-9020	30.1.101.3.102	Airport.BOCC.Airport .Ops.Field Maint	9020	Other Equipment	Verkada system	\$ 116,318	\$ 116,318	FD 30 Restricted FB	No Ptax Impact
15	Sheriff	15.6.660.3-9020	15.6.660.3	JF.Sheriff.Jail Ops .Ops	9020	Other Equipment	Booking area mesh \$61k Vacuum sealer \$17k I-STAT machine \$14k	\$ 94,382	\$ -		cut vacuum & i-stat 6/17 Fund booking area mesh in FY24 6/17
16	Sheriff	15.6.660.3-9028	15.6.660.3	JF.Sheriff.Jail Ops .Ops	9028	Building Systems or Equipment	Conveyor system \$59k	\$ 59,147	\$ -		cut 6/17
17	Sheriff	15.6.650.3-9002	15.6.650.3	JF.Sheriff.Maint.Ops	9002	Building	Lobby remodel DL 911 HVAC \$30k Powder coated oven \$29k	\$ 110,000	\$ -		cut 6/17
18	Sheriff	15.6.650.3-9025	15.6.650.3	JF.Sheriff.Maint.Ops	9025	Improvements Other Than Bldgs	Spray booth \$17k	\$ 76,800	\$ 47,500	Ptax	cut powder oven 6/17
19	Sheriff	15.6.620.3-9010	15.6.620.3	JF.Sheriff.Detective.Ops	9010	Vehicles Boats and Accessories	2 Detective vehicles Backcountry truck \$86k	\$ 104,000	\$ 104,000	Ptax	proceeds from auctioning 40 vehicles
20	Sheriff	15.6.605.3-9010	15.6.605.3	JF.Sheriff.Patrol.Ops	9010	Vehicles Boats and Accessories	10 Patrol vehicles \$956k Truck \$51k Horse Trailer \$20k	\$ 1,042,712	\$ 1,042,712	Ptax	cut horse trailer 6/17
21	Sheriff	15.6.604.3-9010	15.6.604.3	JF.Sheriff.Animal Contrl.Ops	9010	Vehicles Boats and Accessories	Flex Data Replication	\$ 71,101	\$ 51,101	Ptax	
22	Sheriff	15.6.001.2-9006	15.6.001.2	JF.Sheriff.Elected Offcl.Dept Admin	9006	Software	PSB Slider replacement	\$ 15,753	\$ 15,753	Ptax	
23	BOCC	11.1.003.5.72-9020	11.1.003.5.72	Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail 5 Year Plan	9020	Other Equipment	AHU for Justice Bldg	\$ 67,830	\$ 67,830	Ptax	
24	BOCC	11.1.003.5.65-9011	11.1.003.5.65	Repl Resv/Acq.BOCC.Gen Accts.Proj.Facilities 5 Yr Plan	9011	Equipment and Machinery	Side by side	\$ 435,000	\$ 435,000	Ptax	
25	Sheriff	10.6.124.3-9010	10.6.124.3	GF.Sheriff.911 - Enhncd Sys.Ops	9010	Vehicles Boats and Accessories	Consolettes \$35k 2 Battery banks \$100k HVAC Rep \$25k CCGW \$100k CSM \$57k	\$ 60,000	\$ 60,000	911 Restricted FB	No Ptax Impact
26	Sheriff	10.6.124.3-9025	10.6.124.3	GF.Sheriff.911 - Enhncd Sys.Ops	9025	Improvements Other Than Bldgs		\$ 162,550	\$ 110,000	911 Restricted FB	Fund 1 battery bank in FY24 6/17
27	Sheriff	10.6.124.3-9005	10.6.124.3	GF.Sheriff.911 - Enhncd Sys.Ops	9005	Computer Equipment		\$ 157,000	\$ 157,000	911 Restricted FB	No Ptax Impact
28	Coroner	10.5.001.3-9930	10.5.001.3	GF.Coroner.Elected Offcl.Ops	9930	Construction	Lab construction Phase I	\$ 1,468,710	\$ -	Ptax	cut per BOCC 7/22/24 cut per CD and Fleet 7/1/24
29	BOCC	10.1.020.3-9010	10.1.020.3	GF.BOCC.Comm Develop.Ops	9010	Vehicles Boats and Accessories	2 vehicles	\$ 74,000	\$ -	Ptax	
<b>Total</b>								\$ 7,789,648	\$ 5,826,125		
<b>General Govt</b>								\$ 4,278,648	\$ 2,315,125		
<b>Solid Waste</b>								\$ 3,511,000	\$ 3,511,000		

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Landfill E3 Engineering
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.190.5.915
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9902 - Engineering	\$ 100,000
<b>Total Costs</b>	<b>\$ 100,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 100,000</b>
<b>What is the business need for this item?</b>	
This is additional funds for E3 Engineering costs that we'll incur in FY25.	
<b>How will this item solve the problem?</b>	
These funds will cover the remaining balance needed for Engineering services for E3 construction oversight in FY25 based on our the our Professional Services Agreement with Jacobs Engineering.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
30+ years	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	#221 Excavator Repairs
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.190.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 100,000
<b>Total Costs</b>	<b>\$ 100,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 100,000</b>
<b>What is the business need for this item?</b>	
We would like to repair #221 Excavator (asset #6495). It is a 2013 excavator that is in need to some costly repairs	
<b>How will this item solve the problem?</b>	
These repairs are necessary for maintaining this aging piece of equipment and will prolong the life of it for our uses.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
5+ years	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>D-8 N Dozer (rebuild or new)</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.190.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 1,050,000
<b>Total Costs</b>	<b>\$ 1,050,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 1,050,000</b>
<b>What is the business need for this item?</b>	
This D8-N Dozer is to replace our existing D8-N #204 (asset #1846) that has reached it's life expectancy for our purposes. We will use our D8-N as a trade in toward the purchase of the new one. The budgeted amount is also for the installation of a fire suppression system and radio.	
<b>How will this item solve the problem?</b>	
This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
25-30 years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Loader (Waste Handler)
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.190.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 300,000
<b>Total Costs</b>	<b>\$ 300,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 300,000</b>
<b>What is the business need for this item?</b>	
This dump truck is to replace our existing 2004 dump truck #412 (asset #4020) that has reached it's life expectancy for our purposes. We will use our dump truck as a trade in toward the purchase of the new one.	
<b>How will this item solve the problem?</b>	
This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
18+ years	

**REQUIRED**

Quotes Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached?	<input type="checkbox"/> YES <input type="checkbox"/> NO
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**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Generator with Light Tower
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.190.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 14,000
<b>Total Costs</b>	<b>\$ 14,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ 14,000</b>
<b>What is the business need for this item?</b> Purchase of a generator with a light tower.	
<b>How will this item solve the problem?</b> This equipment would be helpful for working at the landfill with low light conditions and power is needed to complete a task.	
<b>How will the item be funded? (REQUIRED)</b> Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b> 8+ years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Portable Air Compressor
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.190.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 31,000
<b>Total Costs</b>	<b>\$ 31,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 31,000</b>
<b>What is the business need for this item?</b>	
Purchase of a portable air compressor.	
<b>How will this item solve the problem?</b>	
This equipment would be helpful for working at various locations across the landfill when an air compressor could be used to help complete tasks.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
8+ years	

REQUIRED			
<b>Quotes Attached?</b>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Wolf Lodge Construction &amp; Engineering</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.187.5.945
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9930 - Construction	\$ 350,000
<b>Total Costs</b>	<b>\$ 350,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 350,000</b>
<b>What is the business need for this item?</b>	
This is for engineering and construction to develop a new rural site on our Wolf Lodge property.	
<b>How will this item solve the problem?</b>	
Property was purchased for the purpose of improving and consolidating rural sites. Engineering and construction are the next steps since the property has been purchased.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
30+ years	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Prairie Improvements</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.183.5.940
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Bldgs	\$ 335,000
9025 - Improvements Other Than Bldgs	\$ 100,000
<b>Total Costs</b>	<b>\$ 435,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 435,000</b>
<b>What is the business need for this item?</b>	
These funds will be used in FY25 as we continually make improvements to the Prairie Transfer Station to keep operations running smoothly and safely.	
<b>How will this item solve the problem?</b>	
Projects Include: 1. Tipping floor overlay project 2. Various building repairs/replacements (doors, windows, roof, flooring, HVAC, etc)	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
7+ years	

**REQUIRED**

Quotes Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached?	<input type="checkbox"/> YES <input type="checkbox"/> NO
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**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Portable Scale Vacuum
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.183.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 19,500
<b>Total Costs</b>	<b>\$ 19,500</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	
<b>What is the business need for this item?</b> This would be used to clean the scales at the Prairie Transfer Station.	
<b>How will this item solve the problem?</b> This will help us keep the scales maintained and help reduce the costs and downtime of hiring a private company.	
<b>How will the item be funded? (REQUIRED)</b> Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b> 8 years	

**REQUIRED**

Quotes Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached?	<input type="checkbox"/> YES <input type="checkbox"/> NO
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**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>48' Transfer Trailers (2)</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.183.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 151,500
9011 - Equipment and Machinery	\$ 151,500
<b>Total Costs</b>	<b>\$ 303,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ 303,000</b>
<b>What is the business need for this item?</b>	
These trailers will replace 2 trailers that have surpassed their life expectancy. Transfer trailers are critical for transporting waste from the transfer station to the landfill.	
<b>How will this item solve the problem?</b>	
This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
15 - 20 years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Ramsey Improvements</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.182.5.925
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Bldgs	\$ 220,000
<b>Total Costs</b>	<b>\$ 220,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 220,000</b>
<b>What is the business need for this item?</b>	
These funds will be used in FY25 as we continually make improvements to the Ramsey Transfer Station to keep operations running smoothly and safely.	
<b>How will this item solve the problem?</b>	
Projects include: 1. Replacement of a Scale Deck (1 per year until all 4 have been completed.) 2. Various building repairs/replacements (doors, windows, roof, flooring, HVAC, etc)	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
Scale Deck: 20 years	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Loader (Waste Handler)
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.182.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 310,000
<b>Total Costs</b>	<b>\$ 310,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 310,000</b>
<b>What is the business need for this item?</b>	
This loader is to replace our existing loader #361 (asset #7949) that has reached it's life expectancy for our purposes. We will use our loader as a trade in toward the purchase of the new one.	
<b>How will this item solve the problem?</b>	
This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
6 - 7 years	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>		<b>Fleet Management Form Attached?</b>	
<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	40' Transfer Trailers (2)
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.182.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - Equipment and Machinery	\$ 134,000
9011 - Equipment and Machinery	\$ 134,000
<b>Total Costs</b>	<b>\$ 268,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ 268,000</b>
<b>What is the business need for this item?</b>	
These trailers will replace 2 trailers that have surpassed their life expectancy. Transfer trailers are critical for transporting waste from the transfer station to the landfill.	
<b>How will this item solve the problem?</b>	
This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
13 - 18 years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Video Surveillance
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Solid Waste
<b>Org Set:</b>	60.1.002.2
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9020 - Other Equipment	\$ 30,000
<b>Total Costs</b>	<b>\$ 30,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ 30,000</b>
<b>What is the business need for this item?</b>	
This is for additional funding to expand our current video surveillance at two additional Rural Sites - Mica and Sun Up.	
<b>How will this item solve the problem?</b>	
Video surveillance has proven to be an effective tool at the Rural Sites to help guard against illegal use and abuse.	
<b>How will the item be funded? (REQUIRED)</b>	
Solid Waste funds	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
5+ years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Fleet Vehicle</b>
<b>Elected Official:</b>	Bela Kovacs
<b>Department:</b>	Assessor
<b>Org Set:</b>	46.4.421.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Accessories	\$ 40,000
<b>Total Costs</b>	<b>\$ 40,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
This is to replace a vehicle that was surplusued due to age and cost to repair.	
<b>How will this item solve the problem?</b>	
This will provide a replacement 4x4 truck for the Timber and Agriculture Appraiser allowing him a dedicated vehicle that is capable of handling the duties and terrain that the position demands.	
<b>How will the item be funded? (REQUIRED)</b>	
Restricted Revaluation fund balance	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10+ years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>2024/2025 1/2 TON EXTENDED CAB PICKUP</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	VESSEL
<b>Org Set:</b>	37.1.155.3, 35.1.002.3, 32.1.002.3
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
37.1.155.3-9010 VEHICLES	\$ 18,478
35.1.002.3-9010 VEHICLES	\$ 18,478
32.1.002.3-9010 VEHICLES	\$ 18,478
<b>Total Costs</b>	<b>\$ 55,434</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
The Department's 2012 Ford pickup is approaching the 125,000 mile replacement policy. The Department will provide Building and Grounds with the lower mileage vehicle to ensure reliability for their ongoing operations. The vehicle has been well cared for and will serve Building and Grounds well for several more years.	
<b>How will this item solve the problem?</b>	
This vehicle will replace the 2012 Ford Pickup	
<b>How will the item be funded? (REQUIRED)</b>	
The expense will be split three ways between Fund 32, 35 and 37	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10 years or 125,000 miles per Fleet Management Policy	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Verkada System for gates/cameras/antennas
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Airport
<b>Org Set:</b>	30.1.101.3.102
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9006 - Software	\$ 67,911
9020 - Other Equipment	\$ 116,318
<b>Total Costs</b>	<b>\$ 184,229</b>
<b>Ongoing Costs:</b>	Yearly license fee
<b>Year 2</b>	\$ 4,500
<b>Year 3</b>	\$ 4,500
<b>Year 4</b>	\$ 4,500
<b>Year 5</b>	\$ 4,500
<b>Five - Year Investment:</b>	<b>\$ 13,500</b>
<b>What is the business need for this item?</b>	
Our gates are heavily used considering we have 160 leases and over 650 airport users. The gates have older technology, and as they fail we have to spend thousands to update the antennas and receivers. Additionally, our current antennas are not tall enough to effectively communicate with the receiver in the ARFF Station. Users must swipe cards multiple times before the gate works; sometimes they give up and call the office or the duty phone which increases frustration and decreases efficiency.	
<b>How will this item solve the problem?</b>	
Verkada's system puts new controllers, card readers on a standalone 5G network we can operate on our Ziplify fiber. It provides us with all new equipment, installed, plus four cameras we can install to monitor the airport operations area. The yearly license fee will ensure we receive updates to the system as they are available.	
<b>How will the item be funded? (REQUIRED)</b>	
The Airport will fund this year and future years with department revenues.	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10 years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Booking Area Mesh
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Jail
<b>Org Set:</b>	15.6.660.3
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	
9020 - Other Equipment	\$ 61,595
<b>Total Costs</b>	<b>\$ 61,595</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
Our booking area has cells that are usually filled with inmates in protective custody, juveniles, mental health policy, suicidal, withdrawal watches and Border Patrol hols. Therefore those who are new arrestees, bookings from other agencies, inmates awaiting transport services, haircuts or tribal courts sit in an open seating area with no way to secure them.	
<b>How will this item solve the problem?</b>	
The proposal is to build a metal mesh cage around the open seating area. This will prevent them from wandering around the booking area and approaching the booking island. It also provides an extra cell to secure inmates. This will increase the safety and security of inmates and staff in the booking area.	
<b>How will the item be funded? (REQUIRED)</b>	
Budget ask	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
20+ years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Inmate Clothing Vacuum Sealer
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Jail
<b>Org Set:</b>	15.6.660.3
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	
9020 - Other Equipment	\$ 17,994
<b>Total Costs</b>	<b>\$ 17,994</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
This machine will be used to vacuum seal all inmate property including winter coats and boots into one property bag. The machine will deplete the air out of the bag and provide a seal so the property can be compacted for storage.	
<b>How will this item solve the problem?</b>	
Inmates come in with property which needs to be vacuum sealed to compact it in order to be placed in a property bag which will hang on the Property Room Conveyor belt system. These vacuum bags fit inside the hanging property bags.	
<b>How will the item be funded? (REQUIRED)</b>	
FY25 Budget	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
15 + years.	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	I-Stat Machine
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Jail
<b>Org Set:</b>	15.6.660.3
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	
9020 - Other Equipment	\$ 14,973
<b>Total Costs</b>	<b>\$ 14,973</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
To obtain real-time lab results for patient care in order to provide efficient, timely interventions, and, ultimately, reduce send-out costs.	
<b>How will this item solve the problem?</b>	
<p>Over the past year, we have received a higher census of patients with acute medical needs, and as a result, we have experienced an increased rate of malingering. Some individuals submit false claims of chest pain, abdominal pain, and report sepsis due to extensive IV drug use in this area. Having the ability to do point of care labs, i.e. CBC, Troponin and basic chemistry, allows us to reduce the amount of hospital send outs that are not truly emergent, thus providing a fiduciary asset to Kootenai county and Vitalcore HS.</p> <p>The I-STAT uses test cartridges that offer a broad menu of tests on a single, portable platform. The testing can be performed at the patient bedside with only 2-3 drops of whole blood, with clear and comprehensive instructions to help the operator through the testing process. It provides accurate results in approximately two minutes for most tests.</p> <p>Testing and obtaining time-sensitive results at the patient's bedside helps enable rapid decision-making, optimizing patient care and economic outcomes.</p> <p>When we send a patient to the hospital for evaluation, the average patient will be seen by a provider and receive a full workup of labs and x-rays. The cost of the ED visit alone is approximately \$1,000, and that does not include any laboratory and radiological tests performed, provider fees or deputy costs. The average cost per patient send out is approximately \$3000, and the majority of those patient are sent right back to the jail.</p>	
<b>How will the item be funded? (REQUIRED)</b>	
FY25 Budget	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
20 + years with 5-year manufacturer warranty	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST		
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.		
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Property Room Conveyor System</b>	
<b>Elected Official:</b>	Sheriff Norris	
<b>Department:</b>	Jail	
<b>Org Set:</b>	15.6.660.3	
<b>Board Approval:</b>	CUT 6/17/24	
<b>GL Account &amp; Description</b>		
9028 - Building Systems or Equipment	\$	59,147
<b>Total Costs</b>	<b>\$</b>	<b>59,147</b>
<b>Ongoing Costs:</b>		
Year 2		
Year 3		
Year 4		
Year 5		
<b>Five - Year Investment:</b>	<b>\$</b>	<b>-</b>
<b>What is the business need for this item?</b>		
Due to the Jail Pod Expansion, the Jail needs to expand inmate property storage. Our current property storage system will not support an additional 104 bed/inmate facility. This inmate property room conveyer system will turn our property room into a "dry cleaners" type storage rack with a moving conveyer system that inmate property bags can be stored. This system will replace the current storage box system with property bags which can be compacted into the property room as there is not a feasible possibility of expanding the actual property room.		
<b>How will this item solve the problem?</b>		
This new conveyer system will allow the Jail to compact inmate property in it's limited space property room. In addition, it will be an efficient way for Jail Staff to store and find property quickly.		
<b>How will the item be funded? (REQUIRED)</b>		
FY25 Budget		
<b>What is the anticipated useful life of the item? (REQUIRED)</b>		
Awaiting on word from manufacturer, but likely 10 plus years		

**REQUIRED**

Quotes Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached?	<input type="checkbox"/> YES <input type="checkbox"/> NO
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**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>911 HVAC Replacement</b>
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	Maintenance
<b>Org Set:</b>	15.6.650.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Buildings	\$ 30,000
<b>Total Costs</b>	<b>\$ 30,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b> HVAC is end of life at 911 and in need of replacement.	
<b>How will this item solve the problem?</b> New HVAC equipment will provide another 15 to 20 yrs of life.	
<b>How will the item be funded? (REQUIRED)</b> General fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b> HVAC systems tend to last at least 15 to 20 yrs. If maintained properly.	

**REQUIRED**

Quotes Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached?	<input type="checkbox"/> YES <input type="checkbox"/> NO
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**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Powder Coated Oven</b>
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Maintenance
<b>Org Set:</b>	15.6.650.3
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Buildings	\$ 28,800
9025 - Improvements Other Than Buildings	\$ 500
<b>Total Costs</b>	<b>\$ 29,300</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b> To continue to provide powder coating services internally as well as Countywide.	
<b>How will this item solve the problem?</b> This will replace our current oven that is failing and unreliable.	
<b>How will the item be funded? (REQUIRED)</b> fund balance	
<b>What is the anticipated useful life of the item? (REQUIRED)</b> Estimated lifespan of 20+ years with minimal care and maintenance	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Spray Booth</b>
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Maintenance
<b>Org Set:</b>	15.6.650.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Buildings	\$ 17,500
<b>Total Costs</b>	<b>\$ 17,500</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
Paint and coat metal, lumber, institutional furniture and equipment inside a specifically design area to apply caustic and unhealthy material.	
<b>How will this item solve the problem?</b>	
Provide a safe and contained area for staff to apply caustic and unhealthy materials. We currently spray inside our shop or outside	
<b>How will the item be funded? (REQUIRED)</b>	
Fund balance	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
Estimated lifespan of 20+ years with minimal care and maintenance	

**REQUIRED**

Quotes Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached?	<input type="checkbox"/> YES <input type="checkbox"/> NO
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**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	KCSO Lobby Remodel - DL move
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Maintenance/Drivers Licensing
<b>Org Set:</b>	15.6.650.3
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
9002 - Building	\$ 70,118
9002 - Building	\$ 40,000
<b>Total Costs</b>	<b>\$ 110,118</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b> Relocate CDA Drivers Licensing Office to the KCSO Admin Building Lobby Area when KCSO Records moves to KCSO North to consolidate services and free up admin building office space for other Departments. IT will also offer a larger service area and increased workstations to process citizen needs.	
<b>How will this item solve the problem?</b> Greater square footage and reclaiming a usable building in order to save KC money.	
<b>How will the item be funded? (REQUIRED)</b> Budget ask	
<b>What is the anticipated useful life of the item? (REQUIRED)</b> 20+ years	

**REQUIRED**

Quotes Attached?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Fleet Management Form Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
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**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Detectives Vehicles (2)</b>
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	Detectives
<b>Org Set:</b>	15.6.620.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Accessories	\$ 90,000
9010 - Vehicles Boats and Accessories	\$ 14,000
<b>Total Costs</b>	<b>\$ 104,000</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b> The requested vehicles will replace ones that are past their safe service life. These are non-specialty vehicles that need to be of varied styles and colors for the use of detectives. Replace: 2009 Ford Fusion -132,000 miles. Request 1 vehicle from last years request as it was denied previously. Racom charged approximately \$6800 for build.	
<b>How will this item solve the problem?</b> The aging fleet is costing more money each year to maintain and will become unreliable / unsafe for emergency use. New vehicles will decrease maintenance cost and man power cost. They will also ensure a safer response to emergency calls and routine travel.	
<b>How will the item be funded? (REQUIRED)</b> Kootenai County General Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b> Approximately 10 years	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Back Country Truck
<b>Elected Official:</b>	Sheriff's Norris
<b>Department:</b>	KCSO Back Country
<b>Org Set:</b>	15.6.605.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Accessories	\$ 86,292
<b>Total Costs</b>	<b>\$ 86,292</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
To replace aging backcountry truck: 2017 3500 with 97.000 miles. This truck has had many mechanical failures including a blown engine, blown transmission, fowled water pump, and overheats when it tows heavy loads. Back Country Deputies respond to emergencies in the back country and must be able to reply upon their vehicles. No other vehicle in the Sheriff's Office Fleet is set up like Back Country trucks and there are no spare trucks. Although BC2 is aging fastly and will likely not be a viable truck in a few years, it can no longer be a primary vehicle and would serve appropriately as a back up when the primary trucks are being serviced.	
<b>How will this item solve the problem?</b>	
Replace aging vehicle.	
<b>How will the item be funded? (REQUIRED)</b>	
General fund.	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
5 years.	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

**Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.**

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>2025 Patrol Vehicles (10)</b>
<b>Elected Official:</b>	Sheriff's Norris
<b>Department:</b>	KCSO Patrol
<b>Org Set:</b>	15.6.605.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Accessories	\$ 956,420
<b>Total Costs</b>	<b>\$ 956,420</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
To replace aging backcountry truck: 2017 3500 with 97,000 miles. This truck has had many mechanical failures including a blown engine, blown transmission, fowled water pump, and overheats when it tows heavy loads. Back Country Deputies respond to emergencies in the back country and must be able to reply upon their vehicles. No other vehicle in the Sheriff's Office Fleet is set up like Back Country trucks and there are no spare trucks. Although BC2 is aging fastly and will likely not be a viable truck in a few years, it can no longer be a primary vehicle and would serve appropriately as a back up when the primary trucks are being serviced.	
<b>How will this item solve the problem?</b>	
Patrol vehicles / See Fleet management form.	
<b>How will the item be funded? (REQUIRED)</b>	
General Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
Approximately 5 years or 100,000 miles.	

REQUIRED			
<b>Quotes Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Animal Control Truck
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Animal Control
<b>Org Set:</b>	15.6.604.3
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Accessories	\$ 44,101
9010 - Vehicles Boats and Accessories	\$ 7,000
<b>Total Costs</b>	<b>\$ 51,101</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
KCSO Animal Control ageing vehicles and County trickle down.	
<b>How will this item solve the problem?</b>	
County trickle down from used A/C truck and replenish A/C with new trucks.	
<b>How will the item be funded? (REQUIRED)</b>	
General Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
Approximately 5 years.	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: Items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Horse Trailer
<b>Elected Official:</b>	Sheriff Norris
<b>Department:</b>	Animal Control
<b>Org Set:</b>	15.6.604.3
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Accessories	\$ 20,000
<b>Total Costs</b>	<b>\$ 20,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
Animal Control is in need of a horse trailer. There is a need to transport livestock during emergency situations including fires and other natural disasters. There is also a need for seizing livestock or retrieving livestock that is at large or abandoned livestock. Often times the need for a trailer is sudden and the ability to rent, borrow or find other methods of transports are unavailable. Animal Control needs a dependable and safe trailer.	
<b>How will this item solve the problem?</b>	
Animal Control currently has a trailer that was donated several year ago. Prior to getting it donated, it was stored in inclement weather and left unkept for several years. According to the shop's best estimate, to get the current trailer to be sufficient for the liability involved in transporting livestock, it would cost approximately \$10,000.00. These needs are the following: break away brakes installed, locking mechanism (preventing door from opening when hauling animals), significant rust damage fixed, including painting, wheel bearings and brakes. This would only provide the trailer to meet the minimum threshold, and additional maintaince would be necessary. By purchasing a new trailer, it will provide us with an opporntunity to obtain a trailer in much better condition, needing less continual maintaince moving forward as well as provide better storage of hay or feed as needed. We will also have the ability to store this trailer indoors to prevent any rust or deterioration of the trailer.	
<b>How will the item be funded? (REQUIRED)</b>	
General Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
This trailer can be used for the next 15+ years as we keep up on needed maintenance.	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Flex Data Replication</b>
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	Admin / IT
<b>Org Set:</b>	15.6.001.2
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9006 Capital Software	\$ 15,753
<b>Total Costs</b>	<b>\$ 15,753</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
CJIS compliance - This will replicate data from our Flex server to a secondary server which will broker, control and limit access to data for multiple 3rd party applications while maintaining security of CJJ.	
<b>How will this item solve the problem?</b>	
The replication server will allow us to remove unsecured and unmonitored access to CJIS controlled data currently being performed virtually and anonymously. It will also allow us to securely increase availability of data access to other 3rd party applications.	
<b>How will the item be funded? (REQUIRED)</b>	
This is a budget requested item.	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
This is a virtual server which should function well into the foreseeable future with OS and SQL upgrades.	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>AHU FOR JUSTICE BLDG &amp; ROOFING REPAIR</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Building & Grounds
<b>Org Set:</b>	11.1.003.5.65
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9011 - AHU Roof Top Unit for Justice Bldg	\$ 400,000
9011 - Roofing Repair after AHU Install	\$ 35,000
<b>Total Costs</b>	<b>\$ 435,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ 435,000</b>
<b>What is the business need for this item?</b>	
Original unit outdated and not performing well	
<b>How will this item solve the problem?</b>	
Replacement	
<b>How will the item be funded? (REQUIRED)</b>	
11.1.003.5.65 - 9011	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
15 - 20 Years (possibly 20 - 25 years before repairs are necessary)	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>PSB slider(s) replacement</b>
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	Maintenance / Jail
<b>Org Set:</b>	11.1.003.5.72
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9020	\$ 67,830
<b>Total Costs</b>	<b>\$ 67,830</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b> Failing/ end of life equipment.	
<b>How will this item solve the problem?</b> Replace equipment with new, repairable equipment	
<b>How will the item be funded? (REQUIRED)</b> S.O. Maintenance JAIL 5YR Fund 11.	
<b>What is the anticipated useful life of the item? (REQUIRED)</b> Estimated lifespan of 25+ years with minimal care and maintenance	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>CCGW Replacement</b>
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	E911
<b>Org Set:</b>	10.6.124.3-9005
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9005 - Computer Equipment	\$ 100,000
<b>Total Costs</b>	<b>\$ 100,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	\$ -
<b>What is the business need for this item?</b>	
<p>Central Dispatch's Remote Console Subsystem site's conventional channel gateways (CCGWs) are original it the console system installation and are end of life and soon not supported from Motorola in the system. The current CCGWs also are not capable of newer technology interfacing such as IP/Ethernet interfacing of conventional channels to the console system. Between internal necessary resources and partner agency resources port availability on the CCGWs is full. With newer CCGW some of the resources can be transtiong to IP/Ethernet based resource that would free up ports for resoruces that cannot be IP/Ethernet based. The CCGWs will also not be supported in future planned system upgrades and need to be replaced.</p>	
<b>How will this item solve the problem?</b>	
Replace end of life soon end of support equipment.	
<b>How will the item be funded? (REQUIRED)</b>	
E911 Restricted Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
5-8 years.	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Communications Service Monitor
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	E911
<b>Org Set:</b>	10.6.124.3-9005
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9005 - Computer Equipment	\$ 57,000
<b>Total Costs</b>	<b>\$ 57,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
<p>The Kootenai County Sheriff's Office 911 Communications Section is requesting to add an additional Communications Service Monitor to it's equipment fleet. The section currently has one Communications Services Monitor. While it is capable of going into the field the current service monitor is more of a bend top service monitor. Due to its size the service monitor as limits to field use and is more cumbersome when utilizing for signal interference hunting or vehicle system tuning. The 911 Communications section would like to add an additional communications service monitor that is a smaller, more field portable unit.</p> <p>In addition to improved field work functionality, two service monitors will allow the 911 Communications Section to test more than one radio at a time when completing large radio reprogrammings or fleet tunings. This will speed the process up as currently only one radio can be tested at a time.</p>	
<b>How will this item solve the problem?</b>	
Add capability	
<b>How will the item be funded? (REQUIRED)</b>	
E911 Restricted Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
6-10 years in normal operating conditions.	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b>	
A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>911 Comms Tracked Side by Side</b>
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	E911
<b>Org Set:</b>	10.6.124.3-9010
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Accessories	\$ 60,000
<b>Total Costs</b>	<b>\$ 60,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
<p>The 911 Communications Section would like to purchase a tracked side by side specific for communications section use. The 911 communications section currently relies on other KCSO sections for transport to communications sites when site access requires a tracked vehicle. While this has worked, response is always delayed as it takes time to coordinate availability of both equipment and personnel to assist the 911 Communications section. All other KCSO tracked vehicles have a primary assigned use and provide support to 911 Communications on a secondary basis. Often the need to respond to a communications site corresponds with other events, such as winter wind storms, heavy snow storms, etc. where KCSO personnel are already responding. 911 Communications request for assistance removes assisting Deputies from their primary assignments and the equipment being used. On more than one occasion while supporting 911 Communications the Deputies and track equipment have received a call out for response needed elsewhere. Additionally, on a number of occasions the request has required a Deputy to work overtime to assist. 911 Communications would like to add a section assigned tracked vehicle which main assignment will be for communications support and response. The 911 Communications team will utilize the tracked vehicle for response to communications site issues, such as HVAC issues, when tracked vehicle response is required. With the tracked vehicle the 911 communications team would also be able to conduct mid winter site checks to potentially identify issues before they cause harm. This will all be able to be completed within the 911 Communications team.</p>	
<b>How will this item solve the problem?</b>	
Provide winter communications site access withing the 911 Communications team resources.	
<b>How will the item be funded? (REQUIRED)</b>	
E911 restricted fund.	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10 plus years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	APX Consolette Additions
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	E911
<b>Org Set:</b>	10.6.124.3-9025
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Buildings	\$ 35,000
<b>Total Costs</b>	<b>\$ 35,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
Changes in operational use of talkgroups on the 700Mhz trunked system by fire and other public safety agencies requires the need for additional back up consolettes at Central Dispatch. These will give access to the talkgroups while in a state known as site trunking, and provide the recording for the radio talkgroup.	
<b>How will this item solve the problem?</b>	
Provides the radio for a system talkgroup that is needed during site trunking and recorded.	
<b>How will the item be funded? (REQUIRED)</b>	
E911 Restricted Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10 plus years.	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b>	
A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Canfield Battery Bank Replacement
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	E911
<b>Org Set:</b>	10.6.124.3-9025
<b>Board Approval:</b>	CUT 6/17/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Buildings	\$ 50,000
<b>Total Costs</b>	<b>\$ 50,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	\$ -
<b>What is the business need for this item?</b>	
<p>The battery bank at the Canfield communications site is original to the site installed in 2009/2010. Some of the cells were replaced in 2017 but not all. Since its installation a considerable number of additional equipment has been installed on the battery bank. This has lowered the length of run time the battery bank will keep the site running without commercial or generator power. The up time on the bank is now lower than a reasonable amount of time for personnel to travel to the site and potentially resolve issues before the site is lost in a power outage. This projects goals are to replace the aging batteries before a failure is seen and to increase the battery bank capacity to a more acceptable battery bank run time for the critical communications site.</p>	
<b>How will this item solve the problem?</b>	
This will replace aging battery cells prior to failure and increase run time length.	
<b>How will the item be funded? (REQUIRED)</b>	
E911 Restricted fund.	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10-15 years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b>	
A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	Canfield HVAC Replacement
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	E911
<b>Org Set:</b>	10.6.124.3-9025
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Buildings	\$ 25,000
<b>Total Costs</b>	<b>\$ 25,000</b>
<b>Ongoing Costs:</b>	
Year 2	\$ 850
Year 3	\$ 850
Year 4	\$ 850
Year 5	\$ 850
<b>Five - Year Investment:</b>	<b>\$ 3,400</b>
<b>What is the business need for this item?</b>	
<p>The Canfield communications site HVAC unit is original to the building installed in 2008. As a communications site HVAC unit it is subject to harsh environments especially during winter months. This along with additional equipment being added to room the current HVAC unit has aged to where it experiences consistent failures or issues requiring additional service calls and replacement parts. In the previous 4 springs the HVAC unit has experienced some form of issue required both 911 Communications and vendor response. The last issue required the replacement of a part to return to service however, due to its age the required part could not be sourced and installed for 6 days. When the Canfield communications site experiences an HVAC issue or failure the internal room temperature rises to 100+ degrees. This elevated temperature is outside of the operating specifications of much of the equipment housed at the Canfield site and can cause failure and decrease equipment longevity. Due to the criticalness of the site equipment, the aged of the HVAC unit, and history of issues and failures, the HVAC needs to be replaced for a more reliable and efficient unit.</p>	
<b>How will this item solve the problem?</b>	
Replace equipment experiencing issues and failures.	
<b>How will the item be funded? (REQUIRED)</b>	
E911 Restricted fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10 years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b>	
A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>Hoodoo Battery Bank Replacement</b>
<b>Elected Official:</b>	Sheriff
<b>Department:</b>	E911
<b>Org Set:</b>	10.6.124.3-9025
<b>Board Approval:</b>	APPROVED
<b>GL Account &amp; Description</b>	<b>Amount</b>
9025 - Improvements Other Than Buildings	\$ 50,000
<b>Total Costs</b>	<b>\$ 50,000</b>
<b>Ongoing Costs:</b>	
Year 2	\$ 850
Year 3	\$ 850
Year 4	\$ 850
Year 5	\$ 850
<b>Five - Year Investment:</b>	<b>\$ 3,400</b>
<b>What is the business need for this item?</b>	
<p>In FY24 the Hoodoo Communications site battery bank experienced a failure in one of the battery cells. While the bad cell was able to be bypassed, the bank is not operating at optimal performance. Due to the age of the cells more than one cell is needed for replacement. The particular batteries are difficult to source with long lead times. This project is to completely replace the battery bank with a newer battery bank system to replace the aging batteries and field easier to source cells if a replacement is needed.</p>	
<b>How will this item solve the problem?</b>	
Replace failed and aging equipment	
<b>How will the item be funded? (REQUIRED)</b>	
E911 Restricted Fund	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
10-15 years	

REQUIRED			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	<b>2 New Vehicles</b>
<b>Elected Official:</b>	BOCC
<b>Department:</b>	Community Development
<b>Org Set:</b>	10.1.020.3
<b>Board Approval:</b>	CUT 7/1/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
9010 - Vehicles Boats and Assessories	\$ 45,000
9010 - Vehicles Boats and Assessories	\$ 29,000
<b>Total Costs</b>	<b>\$ 74,000</b>
<b>Ongoing Costs:</b>	
Year 2	
Year 3	
Year 4	
Year 5	
<b>Five - Year Investment:</b>	<b>\$ -</b>
<b>What is the business need for this item?</b>	
Complete Inspections and site visits for planners. We have a new FTP and need an additional vehicle .	
<b>How will this item solve the problem?</b>	
Create a more efficient safe vehicle for inspectors and code enforcement officers.	
<b>How will the item be funded? (REQUIRED)</b>	
Revenue, Tax dollars or fund balance	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
125,000 or more miles depending on soundness of vehicle.	

<b>REQUIRED</b>			
<b>Quotes Attached?</b>	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	<b>Fleet Management Form Attached?</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO

Reminder: items over \$75k are required to be competitively bid, so plan to coordinate with Legal during FY25 (if your request is approved) in order to meet procurement requirements.

CAPITAL REQUEST	
<b>Definition:</b> A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
<b>CAPITAL ITEM DESCRIPTION</b>	New Autopsy Lab for Coroner - Phase I
<b>Elected Official:</b>	Coroner
<b>Department:</b>	Coroner
<b>Org Set:</b>	10.5.001.3
<b>Board Approval:</b>	CUT 7/22/24
<b>GL Account &amp; Description</b>	<b>Amount</b>
9930 - Construction	\$ 1,468,710
<b>Total Costs</b>	<b>\$ 1,468,710</b>
<b>Ongoing Costs:</b>	
<b>Year 2</b>	
<b>Year 3</b>	
<b>Year 4</b>	
<b>Year 5</b>	
<b>Five - Year Investment:</b>	\$ -
<b>What is the business need for this item?</b>	
Currently, we have our autopsies performed in Spokane but they have become so saturated that they have placed a cap on the number of autopsies we can send them which negatively impacts our ability to determine the cause of death and inhibits the Kootenai County Prosecutor's office as well. It is time for Kootenai County to have it's own autopsy facility so we are not dependant upon the financial decisions made in Spokane County.	
<b>How will this item solve the problem?</b>	
With our own facility, we will be able to not only perform as many autopsies as we deem necessary but it could also be a potential revenue source because other counties in North Idaho have verbally committed to send their cases to us instead of Spokane keeping the money in the state of Idaho.	
<b>How will the item be funded? (REQUIRED)</b>	
Initially, through county budget funds. We continuously search for grants in order to apply for which will hopefully fund additional equipment such as CT scanners. Additionally, I have contacted every coroner north of Lewiston personally and they have basically all comitted verbally to sending their cases to us instead of Spokane so our facility could potentially be a revenue source.	
<b>What is the anticipated useful life of the item? (REQUIRED)</b>	
Ongoing because it will most likely only grow in size as the population of North Idaho grows.	

Kootenai County										
FY25 Budget Cycle										
Requests per EO Summary										
10/1/2024										
does not include health insurance increase										
Elected Official	Steps on Anniversary Date	Personnel Requests	OPEX "B"		CAPEX "C" Requests	Total Proposed Increases	Total Requests Per Elected %	Total Proposed Increases (not including Anniversary Steps)	Total Requests Per Elected % Without Anniversary Steps	
			Increases/(Decreases) over FY24 Adopted	OPEX "B" - New Programs						
Assessor	\$ 65,642	\$ -	\$ (52,551)	\$ -	\$ 40,000	\$ 53,091	1.6%	\$ (12,551)	-0.5%	
BOCC	\$ 157,596	\$ 154,425	\$ (593,756)	\$ 3,130	\$ 687,059	\$ 408,454	12.0%	\$ 250,858	9.1%	
Clerk	\$ 112,574	\$ (93,371)	\$ (24,169)	\$ 31,185	\$ -	\$ 26,219	0.8%	\$ (86,355)	-3.1%	
Coroner	\$ 2,793	\$ 4,436	\$ 105,584	\$ -	\$ -	\$ 112,813	3.3%	\$ 110,020	4.0%	
District Court	\$ 32,176	\$ 53,680	\$ 208,633	\$ 21,800	\$ -	\$ 316,289	9.3%	\$ 284,113	10.3%	
Prosecutor	\$ 72,859	\$ 20,288	\$ 43,308	\$ -	\$ -	\$ 136,455	4.0%	\$ 63,596	2.3%	
Sheriff	\$ 208,808	\$ 110,544	\$ 423,084	\$ 21,740	\$ 1,588,066	\$ 2,352,242	69.1%	\$ 2,143,434	78.0%	
Treasurer	\$ 4,861	\$ 4,135	\$ (10,991)	\$ -	\$ -	\$ (1,995)	-0.1%	\$ (6,856)	-0.2%	
<b>Totals</b>	<b>\$ 657,309</b>	<b>\$ 254,137</b>	<b>\$ 99,142</b>	<b>\$ 77,855</b>	<b>\$ 2,315,125</b>	<b>\$ 3,403,569</b>	<b>100%</b>	<b>\$ 2,746,259</b>	<b>100%</b>	
BOCC - SW	\$ 52,597	\$ 77,086	\$ 1,054,239	\$ 2,500	\$ 3,511,000	\$ 4,697,422	-	\$ 4,644,825	-	
<b>SW Totals</b>	<b>\$ 52,597</b>	<b>\$ 77,086</b>	<b>\$ 1,054,239</b>	<b>\$ 2,500</b>	<b>\$ 3,511,000</b>	<b>\$ 4,697,422</b>	<b>\$ -</b>	<b>\$ 4,644,825</b>	<b>\$ -</b>	
<b>Totals</b>	<b>\$ 709,906</b>	<b>\$ 331,223</b>	<b>\$ 1,153,381</b>	<b>\$ 80,355</b>	<b>\$ 5,826,125</b>	<b>\$ 8,100,990</b>	<b>\$ -</b>	<b>\$ 7,391,084</b>	<b>\$ -</b>	

**Kootenai County  
 FY25 Budget Cycle  
 Revenue Summary  
 10/1/2024**

**State Funds & Other Fees: GG (no grants no FB)**

Assessor	1,724,824	
BOCC	27,622,173	
Clerk	2,102,609	
Coroner	-	
District Court	1,937,071	
Pros Atty	197,560	
Sheriff	8,158,290	
Treasurer	4,763,129	
	<b>\$ 46,505,656</b>	to FY25 Prelim Summary

**State Funds & Other Fees: SW (no grants no FB)**

BOCC - SW	<b>\$ 15,157,428</b>	to FY25 Prelim Summary
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**Grant-Funded Personnel: GG**

Bus Svc	617,974	
Rec Safety	132,738	
<b>Total Grant Funded Personnel</b>	<b>\$ 750,712</b>	to FY25 Prelim Summary

**Fund Balance Usage: GG**

Assigned	4,129	to FY25 Prelim Summary
Assigned - PD	242,698	to FY25 Prelim Summary
Restricted	1,043,489	to FY25 Prelim Summary
	<b>\$ 1,290,316</b>	

**Fund Balance Usage: SW**

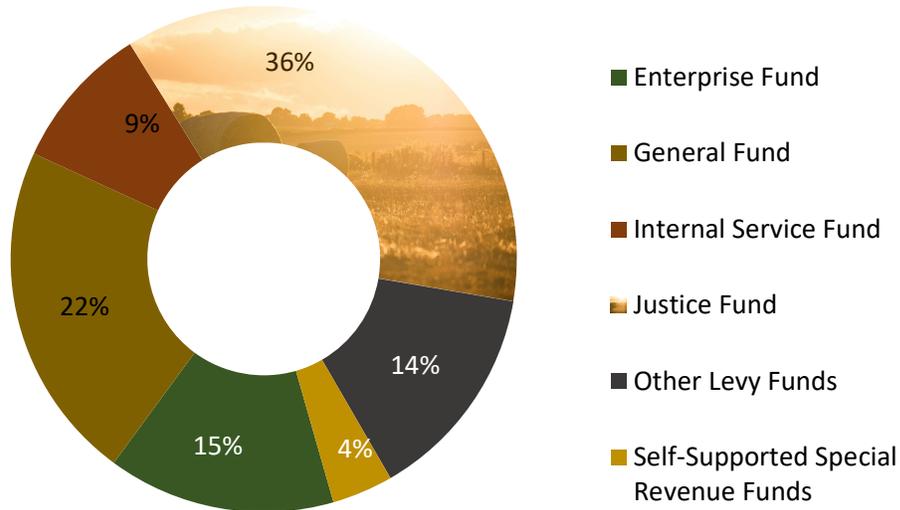
SW	<b>\$ 6,480,655</b>	to FY25 Prelim Summary
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<b>48,546,684</b>	<b>Total All non-tax GG</b>
<b>21,638,083</b>	<b>Total All non-tax SW</b>
<b>70,184,767</b>	<b>Total All non-tax</b>



# FINANCIAL SUMMARIES

# FY 2025 BUDGET REQUESTS BY FUND TYPE



### GENERAL FUND

911	\$ 4,039,482
Assessor Administration	1,392,256
Building & Grounds	1,273,947
BOCC Administration	1,494,661
Clerk/Auditor/Recorder/Elections	3,547,503
Community Development	4,375,442
Coroner	26,073
Department of Motor Vehicles	2,698,520
General Accounts	3,582,504
Human Resources	1,349,446
Information Systems	3,733,146
Juvenile Diversion	836,754
Office of Emergency Management	397,119
Prosecutor - Civil Division	2,155,088
Resource Management Office	65,491
Sheriff Auto Shop	1,036,792
Treasurer	110,220
Veterans Services	280,674
<b>Total</b>	<b>\$ 32,395,118</b>

### OTHER LEVY FUNDS

Airport	\$ 2,450,040
County Fair	-
District Court	10,308,702
Revaluation	4,219,552
Historical Society	9,460
Indigent Fund*	-
Liability Insurance	1,320,865
Noxious Weeds	410,406
Panhandle Health District	1,678,196
Parks & Waterways	712,035
<b>Total</b>	<b>\$ 21,109,256</b>

### SELF-SUPPORTED SPECIAL REVENUE FUNDS

Aquifer Protection District	\$ 611,556
Centennial Trail	6,500
Public Transit	617,974
Snowmobile	89,435
Tourism Promotion	1,000
Vessel	750,772
<b>Total</b>	<b>\$ 2,077,237</b>

### JUSTICE FUND

Adult Misdemeanor Probation	\$ 1,496,155
Constitutional Public Defense	242,698
Civil/Records/Warrants	1,908,030
Detectives	2,808,294
Driver Licensing	981,238
General Accounts	315,000
Jail	18,279,532
Juvenile Probation/Detention	5,376,970
Patrol	13,283,302
Prosecutor	5,962,469
Search & Rescue	72,340
Sheriff Administration	2,644,534
Sheriff Maintenance	1,045,363
SWAT	88,993
<b>Total</b>	<b>\$ 54,504,918</b>

### ENTERPRISE FUND

Solid Waste	\$ 21,638,083
<b>County Total</b>	<b>\$ 131,724,612</b>

### SPECIAL TAXING DISTRICTS

Kootenai County EMS System	\$ 3,901,755
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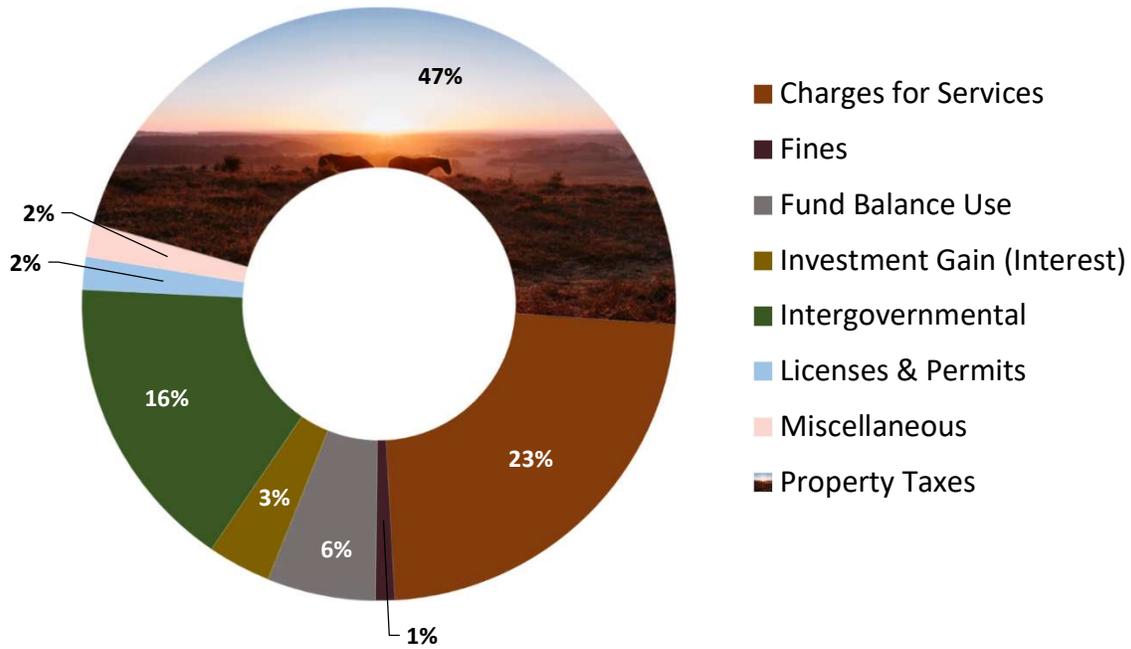
### INTERNAL SERVICE FUND

Health Insurance Fund	\$ 13,837,914
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**GRAND TOTAL BUDGET** **\$ 149,464,281**

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

# FY2025 BUDGET FUNDING BY SOURCE



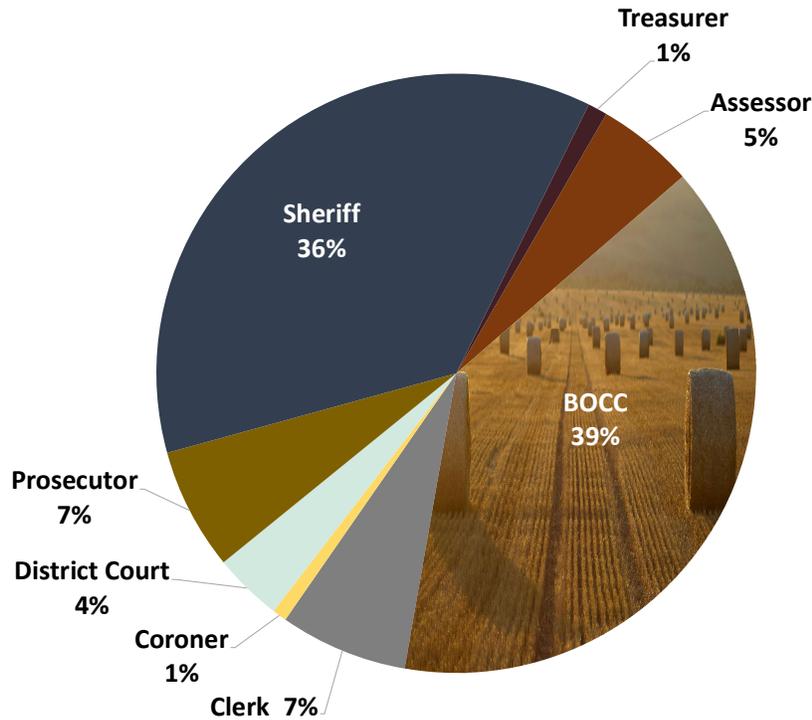
## KOOTENAI COUNTY FUNDING BY SOURCE

CHARGES FOR SERVICES – 23%	\$	30,324,039
FINES - 1%		1,392,313
FUND BALANCE USE - 6%		7,770,971
INTERGOVERNMENTAL - 16%		4,541,290
INVESTMENT GAIN/LOSS - 3%		21,380,053
LICENSES & PERMITS - 2%		2,362,367
*MISCELLANEOUS - 2%		2,413,734
PROPERTY TAXES - 47%		61,539,845
<b>TOTAL FUNDING</b>	<b>\$</b>	<b><u>131,724,612</u></b>

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

# FY 2025 Budget by Elected Official

Fiscal Year 2025 Total Adopted Budget - \$131,724,612  
 Internal Service Fund & Special Taxing District Excluded



Elected Official	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Adopted Budget
Assessor	\$ 4,558,842	\$ 4,969,079	\$ 5,936,813	\$ 5,643,644	\$ 6,944,145
BOCC	\$ 50,376,834	\$ 48,190,322	\$ 56,828,947	\$ 64,005,022	\$ 51,573,553
Clerk	\$ 6,687,460	\$ 7,233,877	\$ 7,766,118	\$ 7,764,146	\$ 9,073,487
Coroner	\$ 484,052	\$ 611,077	\$ 640,816	\$ 695,727	\$ 1,036,792
District Court	\$ 3,071,724	\$ 3,492,300	\$ 4,075,799	\$ 4,001,210	\$ 4,892,938
Prosecutor	\$ 5,498,262	\$ 6,283,293	\$ 6,770,576	\$ 7,213,509	\$ 8,665,635
Sheriff	\$ 37,374,175	\$ 39,419,336	\$ 44,389,189	\$ 42,520,579	\$ 48,145,806
Treasurer	\$ 825,971	\$ 843,043	\$ 928,786	\$ 958,834	\$ 1,392,256
<b>Grand Total</b>	<b>\$ 108,877,319</b>	<b>\$ 111,042,327</b>	<b>\$ 127,337,042</b>	<b>\$ 132,802,671</b>	<b>\$ 131,724,612</b>

Elected Official	FY2021	FY2022	FY2023	FY2024	FY2025
	Increase/Decrease	Increase/Decrease	Increase/Decrease	Increase/Decrease	Increase/Decrease
Assessor	0%	9%	19%	-5%	23%
BOCC	15%	-4%	18%	13%	-19%
Clerk	-7%	8%	7%	0%	17%
Coroner	10%	26%	5%	9%	49%
District Court	10%	14%	17%	-2%	22%
Prosecutor	6%	14%	8%	7%	20%
Sheriff	1%	5%	13%	-4%	13%
Treasurer	17%	2%	10%	3%	45%
<b>Grand Total</b>	<b>52%</b>	<b>75%</b>	<b>97%</b>	<b>20%</b>	<b>170%</b>

# Budget Functions

The budget uses Functions to break down expenditures. Functions are categories within funds that are descriptive of the departments and services budgeted within them. The 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, Transit, and Community Development, as well as County Administration including the Board of Commissioners, Human Resources, Finance, Appraisal, Court Services, and IT Services.

**PUBLIC SAFETY** Works to provide a safe, secure community. Includes the Coroner's Office, Sheriff's Office, Probation, Emergency Services, E-911 Communications Center, Criminal Prosecution, and other Public Safety activities.

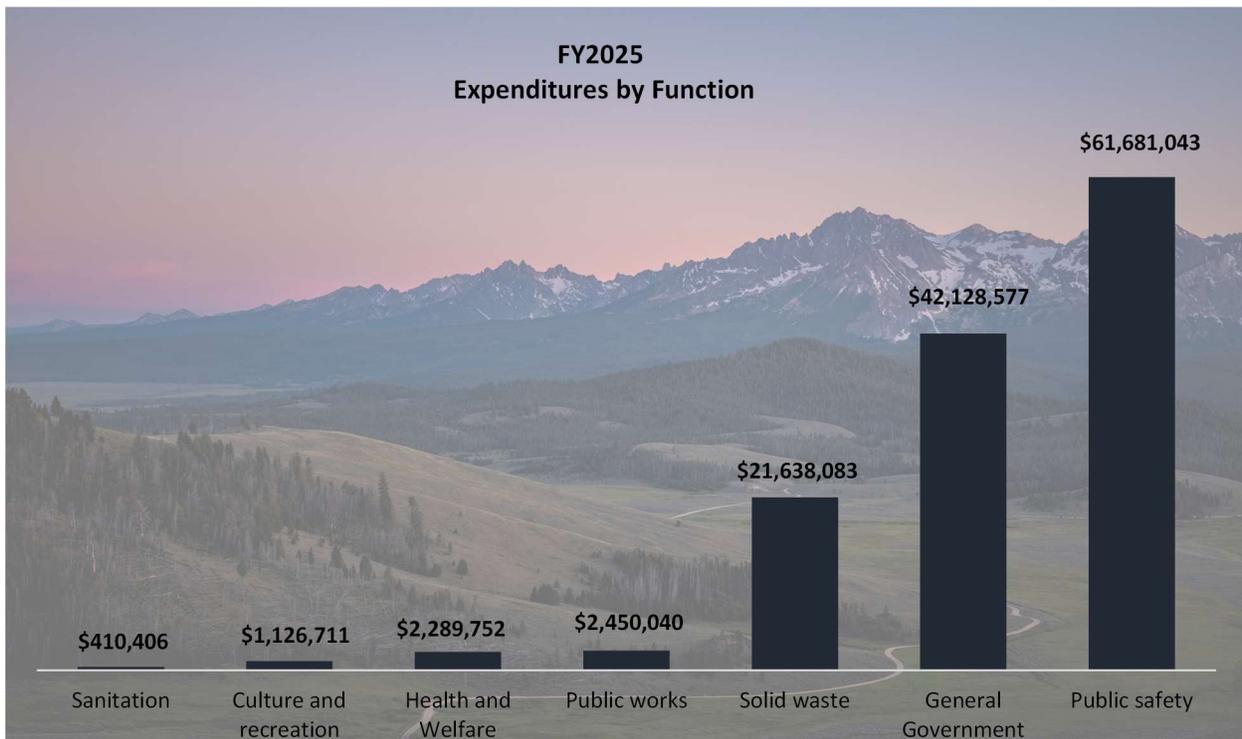
**CULTURE AND RECREATION** Includes the County Parks and Waterways, as well as outside organizations such as Kootenai County Historical Society, Kootenai County Fair, and Centennial Trail support.

**HEALTH AND WELFARE** Includes support for Aquifer Protection District and Panhandle Health District.

**PUBLIC WORKS** Provides Airport operations and support.

**SANITATION** Provides noxious weed control throughout the County.

**SOLID WASTE** Supports the operation, maintenance, and capital improvement of the landfill system. Revenues are received from user fees.



**2025 Consolidated Summary**  
**Budgeted Revenues and Expenditures**

Adopted Budget	Governmental Funds		Enterprise Fund		Grand Total
<b>Revenue</b>	<b>\$</b>	<b>110,086,529</b>	<b>\$</b>	<b>21,638,083</b>	<b>\$ 131,724,612</b>
Charges for Services	\$	14,433,724	\$	15,890,315	\$ 30,324,039
Fines and Forfeitures	\$	1,392,313	\$	-	\$ 1,392,313
Fund Balance Appropriation	\$	1,290,316	\$	6,480,655	\$ 7,770,971
Intergovernmental	\$	21,380,053	\$	-	\$ 21,380,053
Investment Gain/(Loss)	\$	4,541,290	\$	-	\$ 4,541,290
Licenses and Permits	\$	2,362,367	\$	-	\$ 2,362,367
Miscellaneous	\$	1,101,463	\$	199,000	\$ 1,300,463
Taxes	\$	62,653,116	\$	-	\$ 62,653,116
Transfers	\$	931,887	\$	(931,887)	\$ -
<b>Expenses</b>	<b>\$</b>	<b>110,086,529</b>	<b>\$</b>	<b>21,638,083</b>	<b>\$ 131,724,612</b>
Personnel Expenses	\$	84,198,468	\$	5,693,642	\$ 89,892,110
Operating Expenses (B Budget)	\$	23,572,936	\$	12,433,441	\$ 36,006,377
Capital Outlay	\$	2,315,125	\$	3,511,000	\$ 5,826,125
Debt Services	\$	-	\$	-	\$ -
<b>Net Revenues &amp; Expenditures</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>

Adopted Budget	EMS Fund		Internal Service Fund		Grand Total
<b>Revenue</b>	<b>\$</b>	<b>3,901,755</b>	<b>\$</b>	<b>13,837,914</b>	<b>\$ 17,739,669</b>
Charges for Services	\$	-	\$	13,777,914	\$ 13,777,914
Fines and Forfeitures	\$	-	\$	-	\$ -
Fund Balance Appropriation	\$	-	\$	-	\$ -
Intergovernmental	\$	218,929	\$	60,000	\$ 278,929
Investment Gain/(Loss)	\$	-	\$	-	\$ -
Licenses and Permits	\$	46,000	\$	-	\$ 46,000
Miscellaneous	\$	-	\$	-	\$ -
Taxes	\$	3,636,826	\$	-	\$ 3,636,826
Transfers	\$	-	\$	-	\$ -
<b>Expenses</b>	<b>\$</b>	<b>3,901,755</b>	<b>\$</b>	<b>13,837,914</b>	<b>\$ 17,739,669</b>
Personnel Expenses	\$	-	\$	-	\$ -
Operating Expenses (B Budget)	\$	3,901,755	\$	13,837,914	\$ 17,739,669
Capital Outlay	\$	-	\$	-	\$ -
Debt Services	\$	-	\$	-	\$ -
<b>Net Revenues &amp; Expenditures</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>

**5 Year Consolidated  
Budget Performance Summary: Budget to Actual**

General Government	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Amended	Actual	Amended	Actual	Amended	Actual	Amended	Actual	Amended	Actual
<b>Revenue</b>	\$ 116,099,442	\$ 93,552,979	\$ 143,509,025	\$ 101,887,031	\$ 147,784,658	\$ 97,205,948	\$ 166,195,427	\$ 125,302,581	\$ 167,526,138	\$ 145,783,830
Charges for Services	\$ 11,008,535	\$ 10,866,958	\$ 9,950,538	\$ 12,324,560	\$ 11,615,157	\$ 12,896,417	\$ 11,664,160	\$ 15,461,866	\$ 13,237,303	\$ 15,848,592
Fines and Forfeitures	\$ 1,258,071	\$ 1,190,087	\$ 964,235	\$ 1,178,225	\$ 1,003,333	\$ 1,368,759	\$ 1,756,882	\$ 1,962,410	\$ 1,345,592	\$ 2,164,941
Fund Balance Appropriation	\$ 10,378,326	\$ -	\$ 10,005,649	\$ -	\$ 10,426,495	\$ -	\$ 10,708,538	\$ -	\$ 13,336,828	\$ -
Intergovernmental	\$ 35,962,111	\$ 21,230,499	\$ 62,546,659	\$ 30,264,435	\$ 64,496,896	\$ 26,201,318	\$ 77,777,414	\$ 38,091,376	\$ 70,871,887	\$ 48,517,318
Investment Gain/(Loss)	\$ 1,260,000	\$ 2,914,402	\$ 2,300,000	\$ (713)	\$ 2,400,000	\$ (2,432,821)	\$ 1,340,000	\$ 6,232,920	\$ 4,000,000	\$ 11,394,631
Licenses and Permits	\$ 1,528,203	\$ 1,395,499	\$ 1,640,942	\$ 1,545,142	\$ 1,517,262	\$ 2,057,425	\$ 2,225,829	\$ 2,055,313	\$ 2,204,904	\$ 2,195,654
Miscellaneous	\$ 3,113,493	\$ 3,442,461	\$ 2,901,128	\$ 2,880,584	\$ 1,518,401	\$ 1,977,881	\$ 2,131,452	\$ 2,374,740	\$ 1,552,471	\$ 3,845,545
Taxes	\$ 50,790,187	\$ 51,712,555	\$ 52,413,985	\$ 52,908,908	\$ 53,861,446	\$ 54,191,300	\$ 57,700,770	\$ 58,233,574	\$ 60,049,787	\$ 60,763,096
Transfers	\$ 800,516	\$ 800,517	\$ 785,889	\$ 785,890	\$ 945,668	\$ 945,669	\$ 890,382	\$ 890,382	\$ 927,366	\$ 1,054,054
<b>Expenses</b>	\$ 116,099,442	\$ 88,789,482	\$ 143,509,025	\$ 96,183,101	\$ 147,784,658	\$ 96,327,632	\$ 166,195,427	\$ 115,313,279	\$ 167,526,138	\$ 134,882,488
Personnel Expenses	\$ 63,699,439	\$ 59,720,911	\$ 65,125,772	\$ 62,718,099	\$ 70,410,579	\$ 67,063,885	\$ 78,189,931	\$ 72,758,665	\$ 84,043,585	\$ 81,410,203
Operating Expenses (B Budget)	\$ 33,186,129	\$ 21,145,363	\$ 29,673,668	\$ 21,291,068	\$ 36,252,108	\$ 21,199,917	\$ 36,500,614	\$ 25,633,281	\$ 33,729,137	\$ 25,245,124
Capital Outlay	\$ 19,213,874	\$ 7,923,209	\$ 48,009,585	\$ 11,493,870	\$ 40,421,971	\$ 7,383,764	\$ 51,504,882	\$ 16,604,316	\$ 49,753,416	\$ 27,908,155
Debt Services	\$ -	\$ -	\$ 700,000	\$ 680,065	\$ 700,000	\$ 680,065	\$ -	\$ 317,018	\$ -	\$ 319,007
<b>Net Revenues &amp; Expenditures</b>	\$ -	\$ 4,763,497	\$ -	\$ 5,703,930	\$ -	\$ 878,317	\$ -	\$ 9,989,301	\$ -	\$ 10,901,342

Enterprise Fund	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Amended	Actual								
<b>Revenue</b>	\$ 17,347,343	\$ 13,948,924	\$ 15,641,310	\$ 15,482,509	\$ 17,659,665	\$ 15,858,954	\$ 19,384,321	\$ 16,146,957	\$ 33,816,575	\$ 17,100,995
Charges for Services	\$ 13,369,274	\$ 14,548,777	\$ 13,313,084	\$ 15,787,853	\$ 14,253,152	\$ 16,420,132	\$ 14,678,855	\$ 16,829,460	\$ 14,892,855	\$ 17,446,789
Fines and Forfeitures	\$ -	\$ 472	\$ -	\$ 714	\$ -	\$ 5,488	\$ -	\$ 5,466	\$ -	\$ 3,728
Fund Balance Appropriation	\$ 4,690,185	\$ -	\$ 2,999,468	\$ -	\$ 4,228,181	\$ -	\$ 5,424,848	\$ -	\$ 19,652,086	\$ -
Intergovernmental	\$ -	\$ 22,617	\$ -	\$ 101,161	\$ -	\$ 6,744	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 88,400	\$ 150,748	\$ 114,647	\$ 349,341	\$ 124,000	\$ 345,928	\$ 171,000	\$ 176,113	\$ 199,000	\$ 553,850
Taxes	\$ -	\$ 26,828	\$ -	\$ 29,330	\$ -	\$ 26,332	\$ -	\$ 26,300	\$ -	\$ 23,994
Transfers	\$ (800,516)	\$ (800,517)	\$ (785,889)	\$ (785,890)	\$ (945,668)	\$ (945,669)	\$ (890,382)	\$ (890,382)	\$ (927,366)	\$ (927,366)
<b>Expenses</b>	\$ 17,347,343	\$ 13,148,340	\$ 15,641,310	\$ 12,694,218	\$ 17,659,665	\$ 14,714,695	\$ 19,384,321	\$ 12,023,763	\$ 33,816,575	\$ 16,574,836
Personnel Expenses	\$ 4,097,431	\$ 4,471,366	\$ 4,284,836	\$ 3,570,581	\$ 4,558,790	\$ 4,578,435	\$ 5,078,816	\$ 5,048,534	\$ 5,319,700	\$ 5,635,543
Operating Expenses (B Budget)	\$ 7,911,416	\$ 8,676,975	\$ 7,978,059	\$ 9,123,637	\$ 9,177,880	\$ 10,136,260	\$ 9,899,003	\$ 6,975,229	\$ 11,376,702	\$ 10,939,293
Capital Outlay	\$ 5,338,496	\$ -	\$ 3,378,415	\$ -	\$ 3,922,995	\$ -	\$ 4,406,502	\$ -	\$ 17,120,173	\$ -
<b>Net Revenues &amp; Expenditures</b>	\$ -	\$ 800,584	\$ -	\$ 2,788,291	\$ -	\$ 1,144,260	\$ -	\$ 4,123,195	\$ -	\$ 526,159

**5 Year Consolidated  
Budget Performance Summary: Budget to Actual**

Kootenai County EMS	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Amended	Actual								
<b>Revenue</b>	\$ 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	\$ 3,791,180
Charges for Services							\$ -	\$ -		
Intergovernmental	\$ 101,316	\$ 135,996	\$ 118,203	\$ 179,552	\$ 137,984	\$ 196,325	\$ 1,209,943	\$ 250,138	\$ 194,127	\$ 258,005
Taxes	\$ 2,797,637	\$ 2,840,468	\$ 2,960,666	\$ 3,000,230	\$ 3,105,437	\$ 3,121,593	\$ 3,284,147	\$ 3,296,631	\$ 3,471,572	\$ 3,481,813
Licenses and Permits	\$ 42,000	\$ 45,585	\$ 45,000	\$ 45,481	\$ 40,000	\$ 51,905	\$ 40,000	\$ 49,819	\$ 45,000	\$ 51,361
<b>Expenses</b>	\$ 2,940,953	\$ 3,020,867	\$ 3,123,869	\$ 3,219,812	\$ 3,283,421	\$ 3,355,396	\$ 4,534,090	\$ 3,592,522	\$ 3,710,699	\$ 3,789,812
Operating Expenses (B Budget)	\$ 2,940,953	\$ 3,020,867	\$ 3,123,869	\$ 3,219,812	\$ 3,283,421	\$ 3,355,396	\$ 4,534,090	\$ 3,592,522	\$ 3,710,699	\$ 3,789,812
<b>Net Revenues &amp; Expenditures</b>	\$ -	\$ 1,182	\$ -	\$ 5,452	\$ -	\$ 14,427	\$ -	\$ 4,067	\$ -	\$ 1,368

Internal Service Fund	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Amended	Actual								
<b>Revenue</b>	\$ 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	\$ 12,715,982
Charges for Services	\$ 10,682,290	\$ 11,239,096	\$ 11,175,087	\$ 11,211,948	\$ 11,489,171	\$ 11,814,140	\$ 12,412,485	\$ 12,036,163	\$ 12,469,812	\$ 12,291,287
Intergovernmental	\$ 96,000	\$ 176,559	\$ 96,000	\$ 92,938	\$ 96,000	\$ 328,361	\$ 96,000	\$ 119,807	\$ 96,000	\$ 56,899
Fund Balance Appropriation									\$ 255,000	\$ -
Miscellaneous			\$ -	\$ 84,553	\$ -	\$ -	\$ -	\$ 283,468	\$ 450,000	\$ 494,484
Transfers									\$ -	\$ (126,688)
<b>Expenses</b>	\$ 10,778,290	\$ 10,444,372	\$ 11,271,087	\$ 11,330,587	\$ 11,585,171	\$ 10,698,259	\$ 12,508,485	\$ 12,247,288	\$ 13,270,812	\$ 14,784,115
Operating Expenses (B Budget)	\$ 10,778,290	\$ 10,444,372	\$ 11,271,087	\$ 11,330,587	\$ 11,585,171	\$ 10,698,259	\$ 12,508,485	\$ 12,247,288	\$ 13,015,812	\$ 14,630,011
Capital Outlay							\$ -	\$ -	\$ 255,000	\$ 154,103
<b>Net Revenues &amp; Expenditures</b>	\$ -	\$ 971,284	\$ -	\$ 58,852	\$ -	\$ 1,444,242	\$ -	\$ 192,151	\$ -	\$ (2,068,133)

## 2025 FUND EXPENDITURES BY CLASSIFICATION

Fund	Personnel	Operating	Capital	Debt	Total
10 General Fund	\$ 23,969,445	\$ 7,595,843	\$ 327,000		\$ 31,892,288
11 Replacement Reserve		\$ -	\$ 502,830		\$ 502,830
13 Liability Insurance		\$ 1,320,865			\$ 1,320,865
14 Health Insurance		\$ 13,837,914			\$ 13,837,914
15 Justice Fund	\$ 44,596,941	\$ 8,519,347	\$ 1,261,066		\$ 54,377,354
154 Jail Commissary		\$ 50,000			\$ 50,000
155 Sheriff Donation		\$ 62,564	\$ -		\$ 62,564
158 Drug Seizure		\$ 15,000			\$ 15,000
18 Centennial Trail		\$ 6,500	\$ -		\$ 6,500
19 Tourism Promotion		\$ 1,000			\$ 1,000
20 Public Transportation	\$ 617,974	\$ -	\$ -		\$ 617,974
21 ARPA Recovery Funds	\$ -	\$ -	\$ -		\$ -
30 Airport	\$ 1,203,844	\$ 1,000,562	\$ 184,229	\$ -	\$ 2,388,635
301 Airport Sewer Fund		\$ 61,405	\$ -		\$ 61,405
32 Noxious Weed Control	\$ 308,967	\$ 101,439			\$ 410,406
33 Health District		\$ 1,678,196			\$ 1,678,196
34 Historical Society		\$ 9,460			\$ 9,460
35 Parks	\$ 479,438	\$ 232,597	\$ -		\$ 712,035
36 Snowmobile	\$ 6,187	\$ 83,248			\$ 89,435
37 Vessel	\$ 493,774	\$ 256,998	\$ -		\$ 750,772
45 District Court	\$ 9,034,450	\$ 1,258,952			\$ 10,293,402
455 Court Interlock		\$ 15,300			\$ 15,300
46 Revaluation	\$ 3,487,448	\$ 692,104	\$ 40,000		\$ 4,219,552
47 EMS		\$ 3,901,755			\$ 3,901,755
49 Aquifer Protection District		\$ 611,556			\$ 611,556
50 Construction		\$ -	\$ -		\$ -
60 Solid Waste	\$ 5,693,642	\$ 12,433,441	\$ 3,511,000		\$ 21,638,083
<b>Total</b>	<b>\$ 89,892,110</b>	<b>\$ 53,746,046</b>	<b>\$ 5,826,125</b>	<b>\$ -</b>	<b>\$ 149,464,281</b>

**FUND EXPENDITURES BY CLASSIFICATION: Personnel**

**Budget to Actual 2020-2024**

Fund Description	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Amended	Actual								
10 General Fund	\$ 14,945,287	\$ 14,440,570	\$ 15,373,842	\$ 15,182,539	\$ 17,065,768	\$ 16,179,773	\$ 19,220,726	\$ 18,386,312	\$ 21,468,887	\$ 20,659,166
11 Replacement Reserve	\$ 1,170,550	\$ 11,725	\$ 1,158,825	\$ 7,642						
15 Justice Fund	\$ 36,180,420	\$ 35,292,265	\$ 36,961,560	\$ 37,159,608	\$ 40,701,120	\$ 39,210,763	\$ 44,547,823	\$ 41,441,612	\$ 47,629,424	\$ 46,692,833
158 Drug Seizure					\$ 5,000	\$ 2,262	\$ -	\$ 794	\$ 25,000	\$ 4,000
20 Public Transportation	\$ 1,150,734	\$ 231,201	\$ 1,032,236	\$ 267,192	\$ 518,383	\$ 262,773	\$ 798,056	\$ 333,644	\$ 527,170	\$ 386,344
21 ARPA Recovery Funds			\$ 11,650	\$ 11,650	\$ 129,288	\$ 102,102	\$ 167,771	\$ 152,767	\$ 165,416	\$ 119,634
30 Airport	\$ 728,037	\$ 636,100	\$ 721,274	\$ 662,120	\$ 756,843	\$ 630,441	\$ 881,930	\$ 884,500	\$ 934,429	\$ 1,014,374
32 Noxious Weed Control	\$ 249,183	\$ 238,662	\$ 253,329	\$ 251,134	\$ 265,941	\$ 251,192	\$ 294,471	\$ 264,048	\$ 259,124	\$ 287,169
35 Parks	\$ 269,068	\$ 263,438	\$ 304,953	\$ 282,091	\$ 335,190	\$ 327,317	\$ 378,571	\$ 323,421	\$ 366,909	\$ 407,507
36 Snowmobile	\$ 37,467	\$ 25,886	\$ 44,743	\$ 29,672	\$ 8,843	\$ 7,028	\$ 16,703	\$ 11,556	\$ 16,716	\$ 13,171
37 Vessel	\$ 349,851	\$ 369,005	\$ 413,504	\$ 390,227	\$ 407,525	\$ 412,102	\$ 420,873	\$ 379,552	\$ 472,355	\$ 391,357
40 Indigent	\$ 350,702	\$ 232,565	\$ 248,256	\$ 235,188	\$ 261,476	\$ 245,432	\$ 176,016	\$ 104,365	\$ 135,210	\$ 73,073
45 District Court	\$ 5,613,122	\$ 5,475,909	\$ 5,966,015	\$ 5,833,231	\$ 6,894,102	\$ 6,687,970	\$ 8,153,128	\$ 7,488,574	\$ 8,669,951	\$ 8,254,296
46 Revaluation	\$ 2,586,018	\$ 2,434,586	\$ 2,635,585	\$ 2,405,805	\$ 2,979,100	\$ 2,662,730	\$ 3,133,863	\$ 2,987,520	\$ 3,372,994	\$ 3,107,278
50 Construction	\$ 69,000	\$ 69,000			\$ 82,000	\$ 82,000				
60 Solid Waste	\$ 4,097,431	\$ 4,471,366	\$ 4,284,836	\$ 3,570,581	\$ 4,558,790	\$ 4,578,435	\$ 5,078,816	\$ 5,048,534	\$ 5,319,700	\$ 5,635,543
<b>Grand Total</b>	<b>\$ 67,796,870</b>	<b>\$ 64,192,277</b>	<b>\$ 69,410,608</b>	<b>\$ 66,288,680</b>	<b>\$ 74,969,369</b>	<b>\$ 71,642,320</b>	<b>\$ 83,268,747</b>	<b>\$ 77,807,199</b>	<b>\$ 89,363,285</b>	<b>\$ 87,045,746</b>

**FUND EXPENDITURES BY CLASSIFICATION: Operating**  
**Budget to Actual 2020-2024**

Fund Description	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Budget	Actual								
10 General Fund	\$ 7,251,831	\$ 5,692,869	\$ 7,149,998	\$ 5,526,144	\$ 6,759,846	\$ 5,397,951	\$ 8,074,971	\$ 6,056,825	\$ 7,930,338	\$ 6,140,454
11 Replacement Reserve	\$ 1,797,847	\$ 642,271	\$ 1,267,108	\$ 449,651	\$ 5,207	\$ (9,782)	\$ 52,003	\$ 52,003	\$ 77,371	\$ 77,035
13 Liability Insurance	\$ 810,701	\$ 811,850	\$ 843,874	\$ 860,470	\$ 879,669	\$ 864,272	\$ 921,258	\$ 858,624	\$ 1,022,373	\$ 994,451
14 Health Insurance	\$ 10,778,290	\$ 10,444,372	\$ 11,271,087	\$ 11,330,587	\$ 11,585,171	\$ 10,698,259	\$ 12,508,485	\$ 12,247,288	\$ 13,015,812	\$ 14,630,011
15 Justice Fund	\$ 7,460,995	\$ 7,160,475	\$ 7,725,678	\$ 7,412,994	\$ 8,814,403	\$ 8,279,482	\$ 9,960,008	\$ 9,171,930	\$ 10,909,258	\$ 9,633,809
154 Jail Commissary	\$ 67,301	\$ 53,319	\$ 53,995	\$ 57,035	\$ 67,301	\$ 29,406	\$ 67,301	\$ 39,158	\$ 67,301	\$ 34,403
155 Sheriff Donation	\$ 31,330	\$ 32,180	\$ 31,858	\$ 83,436	\$ 32,268	\$ 132,162	\$ 45,748	\$ 78,180	\$ 49,594	\$ 118,387
158 Drug Seizure	\$ 9,800	\$ 11,285	\$ 21,900	\$ 17,699	\$ -	\$ 9,421	\$ 15,000	\$ 14,651	\$ 22,504	\$ 10,687
18 Centennial Trail	\$ 43,555	\$ 7,177	\$ 6,500	\$ 1,136	\$ 6,500	\$ 1,620	\$ 6,500	\$ -	\$ 6,500	\$ -
19 Tourism Promotion	\$ 1,000	\$ 791	\$ 1,500	\$ 1,601	\$ 1,500	\$ 1,470	\$ 1,500	\$ 461	\$ 1,500	\$ 1,377
20 Public Transportation	\$ 7,557,573	\$ 1,491,120	\$ 6,424,205	\$ 1,880,562	\$ 7,632,397	\$ 1,843,574	\$ 7,830,594	\$ 2,313,372	\$ 5,671,812	\$ 2,061,131
21 ARPA Recovery Funds			\$ 1,296	\$ 1,296	\$ 6,775,466	\$ 10,946	\$ 2,447,914	\$ 1,289,455	\$ 1,008,046	\$ 365,861
30 Airport	\$ 405,638	\$ 419,055	\$ 415,544	\$ 303,262	\$ 490,900	\$ 436,100	\$ 512,329	\$ 485,600	\$ 986,136	\$ 1,225,409
301 Airport Sewer Fund	\$ 53,691	\$ 44,840	\$ 54,765	\$ 57,178	\$ 125,965	\$ 116,708	\$ 54,765	\$ 73,071	\$ 58,405	\$ 62,868
31 County Fair	\$ 80,000	\$ 92,833	\$ 80,000	\$ 117,108	\$ 122,892	\$ 80,209	\$ 514,800	\$ 523,478		
32 Noxious Weed Control	\$ 89,779	\$ 89,433	\$ 91,567	\$ 68,669	\$ 91,567	\$ 90,944	\$ 92,088	\$ 86,824	\$ 94,439	\$ 81,395
33 Health District	\$ 804,126	\$ 804,126	\$ 824,859	\$ 824,859	\$ 1,266,408	\$ 1,103,610	\$ 1,685,546	\$ 1,685,546	\$ 1,696,345	\$ 1,696,345
34 Historical Society	\$ 51,885	\$ 47,000	\$ 31,712	\$ 29,812	\$ 46,364	\$ 32,616	\$ 58,035	\$ 38,869	\$ 58,800	\$ 51,521
35 Parks	\$ 134,834	\$ 167,400	\$ 130,550	\$ 162,795	\$ 153,682	\$ 155,898	\$ 183,201	\$ 154,442	\$ 219,465	\$ 175,397
36 Snowmobile	\$ 142,255	\$ 164,930	\$ 94,519	\$ 87,809	\$ 80,306	\$ 78,844	\$ 98,055	\$ 89,231	\$ 82,974	\$ 26,797
37 Vessel	\$ 505,277	\$ 253,968	\$ 251,972	\$ 264,971	\$ 271,828	\$ 239,808	\$ 324,844	\$ 279,830	\$ 367,972	\$ 293,759
38 Public Access	\$ 6,970	\$ -								
40 Indigent	\$ 832,450	\$ 388,058	\$ 728,853	\$ 71,957	\$ 283,339	\$ 98,755	\$ 173,524	\$ 129,699	\$ 43,600	\$ 28,062
45 District Court	\$ 893,991	\$ 709,353	\$ 962,333	\$ 836,568	\$ 943,825	\$ 994,843	\$ 1,213,524	\$ 1,140,526	\$ 1,186,892	\$ 1,034,573
455 Court Interlock	\$ 15,000	\$ 8,973	\$ 15,300	\$ 7,313	\$ 15,300	\$ 13,370	\$ 15,300	\$ 23,035	\$ 15,300	\$ 24,377
46 Revaluation	\$ 135,110	\$ 83,309	\$ 159,718	\$ 92,912	\$ 250,916	\$ 156,373	\$ 982,730	\$ 500,402	\$ 948,568	\$ 481,832
47 EMS	\$ 2,940,953	\$ 3,020,867	\$ 3,123,869	\$ 3,219,812	\$ 3,283,421	\$ 3,355,396	\$ 4,534,090	\$ 3,592,522	\$ 3,710,699	\$ 3,789,812
49 Aquifer Protection	\$ 554,859	\$ 275,137	\$ 546,874	\$ 320,834	\$ 525,628	\$ 432,685	\$ 668,551	\$ 531,924	\$ 717,670	\$ 381,827
50 Construction	\$ 3,448,331	\$ 1,693,611	\$ 1,757,190	\$ 1,752,998	\$ 608,631	\$ 608,631	\$ 500,525	\$ 16,144	\$ 485,974	\$ 243,368
60 Solid Waste	\$ 7,911,416	\$ 8,676,975	\$ 7,978,059	\$ 9,123,637	\$ 9,177,880	\$ 10,136,260	\$ 9,899,003	\$ 6,975,229	\$ 11,376,702	\$ 10,939,293
<b>Grand Total</b>	<b>\$ 54,816,788</b>	<b>\$ 43,287,576</b>	<b>\$ 52,046,683</b>	<b>\$ 44,965,104</b>	<b>\$ 60,298,580</b>	<b>\$ 45,389,833</b>	<b>\$ 63,442,192</b>	<b>\$ 48,448,319</b>	<b>\$ 61,832,350</b>	<b>\$ 54,604,241</b>

**FUND EXPENDITURES BY CLASSIFICATION: Capital**

**Budget to Actual 2020-2024**

Fund Description	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
10 General Fund	\$ 2,939,121	\$ 2,337,295	\$ 1,623,066	\$ 999,716	\$ 2,653,619	\$ 1,907,001	\$ 2,795,823	\$ 1,039,303	\$ 2,469,794	\$ 1,898,588
11 Replacement Reserve	\$ 7,097,765	\$ 921,105	\$ 7,315,204	\$ 5,956,282	\$ 3,351,535	\$ 183,990	\$ 1,886,590	\$ 814,873	\$ 8,096,296	\$ 3,564,159
14 Health Insurance							\$ -	\$ -	\$ 255,000	\$ 154,103
15 Justice Fund	\$ 2,373,711	\$ 1,844,282	\$ 819,851	\$ 648,190	\$ 950,535	\$ 860,696	\$ 4,343,107	\$ 4,023,569	\$ 1,359,408	\$ 2,438,912
155 Sheriff Donation	\$ -	\$ 10,856	\$ -	\$ 19,323	\$ -	\$ 32,063	\$ -	\$ 13,010	\$ -	\$ 18
158 Drug Seizure	\$ 17,500	\$ -	\$ 17,500	\$ 18,155			\$ 100,000	\$ 100,000		
18 Centennial Trail					\$ 44,796	\$ 44,796	\$ 97,000	\$ 73,546	\$ 25,000	\$ -
20 Public Transportation	\$ 1,581,289	\$ 460,983	\$ 808,520	\$ 500,973	\$ 1,620,301	\$ 1,099,285	\$ 3,257,890	\$ 1,582,455	\$ 1,493,950	\$ 832,988
21 ARPA Recovery Funds			\$ 32,171,754	\$ -	\$ 25,267,000	\$ -	\$ 29,443,021	\$ 1,112,796	\$ 28,330,225	\$ 16,216,487
30 Airport	\$ 189,603	\$ 158,581	\$ 1,479,097	\$ 393,510	\$ 1,378,034	\$ 1,339,710	\$ 140,080	\$ 246,807	\$ 578,047	\$ 593,377
301 Airport Sewer Fund	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 209,232	\$ 126,108	\$ 53,124	\$ 35,751	\$ 231,000	\$ 2,127
31 County Fair	\$ 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			\$ 43,060	\$ 43,167
35 Parks	\$ 84,611	\$ 91,426	\$ 36,761	\$ 33,773	\$ 255,309	\$ 88,068	\$ 235,983	\$ 235,266	\$ 72,803	\$ 92,796
36 Snowmobile	\$ -	\$ 6,433	\$ 5,000	\$ 5,000	\$ 41,541	\$ 43,187	\$ 22,174	\$ 22,240		
37 Vessel	\$ 220,819	\$ 172,777	\$ 452,344	\$ 223,731	\$ 369,839	\$ 192,072	\$ 311,500	\$ 289,827	\$ -	\$ 21,379
45 District Court	\$ 24,613	\$ -	\$ 19,000	\$ 11,841	\$ 24,659	\$ 18,320	\$ -	\$ -	\$ 18,500	\$ 18,500
46 Revaluation	\$ 186,835	\$ 98,535	\$ 140,763	\$ 109,430	\$ 64,000	\$ -	\$ 68,256	\$ 68,256		
50 Construction	\$ 3,886,442	\$ 1,299,288	\$ 2,984,076	\$ 2,508,405	\$ 3,641,520	\$ 910,635	\$ 8,738,326	\$ 6,934,895	\$ 7,035,333	\$ 2,185,657
60 Solid Waste	\$ 5,338,496	\$ -	\$ 3,378,415	\$ -	\$ 3,922,995	\$ -	\$ 4,406,502	\$ -	\$ 17,120,173	\$ -
<b>Grand Total</b>	<b>\$ 24,552,370</b>	<b>\$ 7,923,209</b>	<b>\$ 51,388,000</b>	<b>\$ 11,493,870</b>	<b>\$ 44,344,966</b>	<b>\$ 7,383,764</b>	<b>\$ 55,911,384</b>	<b>\$ 16,604,316</b>	<b>\$ 67,128,589</b>	<b>\$ 28,062,258</b>

**Expense Summary by Department**  
**FY 2020-2025**

Departments	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
<b>Assessor</b>	<b>\$ 4,570,575</b>	<b>\$ 4,558,842</b>	<b>\$ 4,969,079</b>	<b>\$ 5,936,813</b>	<b>\$ 6,145,541</b>	<b>\$ 6,944,145</b>
421 Appraisal	\$ 2,041,687	\$ 2,013,643	\$ 2,158,550	\$ 2,662,011	\$ 2,904,116	\$ 3,429,205
413 DMV-CDA	\$ 1,105,436	\$ 1,181,113	\$ 1,384,314	\$ 1,518,487	\$ 1,587,053	\$ 1,701,719
417 DMV-PF	\$ 13,245	\$ 17,602	\$ 19,666	\$ 22,251	\$ 38,924	\$ 26,073
001 Elected Offcl	\$ 835,463	\$ 751,980	\$ 745,997	\$ 839,897	\$ 930,455	\$ 996,801
425 Land Records	\$ 574,743	\$ 594,505	\$ 660,553	\$ 894,167	\$ 684,994	\$ 790,347
<b>BOCC</b>	<b>\$ 43,890,788</b>	<b>\$ 50,376,834</b>	<b>\$ 48,190,322</b>	<b>\$ 56,828,947</b>	<b>\$ 77,595,884</b>	<b>\$ 51,573,553</b>
001 Elected Offcl	\$ 1,881,351	\$ 2,380,730	\$ 1,357,288	\$ 816,451	\$ 1,122,310	\$ 906,101
002 Dept	\$ 6,155,182	\$ 7,726,741	\$ 8,855,294	\$ 6,291,562	\$ 2,525,239	\$ 11,144,818
003 Gen Accts	\$ 3,579,298	\$ 8,270,903	\$ 2,101,916	\$ 3,275,782	\$ 6,482,232	\$ 3,380,538
004 Tax Supprt	\$ 1,424,360	\$ 1,020,057	\$ 1,742,155	\$ 2,333,622	\$ 1,749,243	\$ 1,695,156
005 Transit	\$ 230,934	\$ 243,795	\$ 275,814	\$ 344,568	\$ 307,770	\$ 65,491
010 B & G	\$ 650,459	\$ 738,271	\$ 824,517	\$ 821,426	\$ 998,162	\$ 1,273,947
018 Veterans Svc	\$ 124,140	\$ 141,183	\$ 185,389	\$ 163,420	\$ 261,655	\$ 280,674
020 Comm Develop	\$ 2,220,277	\$ 2,714,352	\$ 3,147,368	\$ 3,535,238	\$ 4,006,023	\$ 4,375,442
030 Repro/Mail Ctr	\$ 267,763	\$ 274,919	\$ 289,818	\$ 545,978	\$ 710,346	\$ 588,560
040 IT	\$ 2,830,589	\$ 3,233,010	\$ 3,548,921	\$ 3,976,833	\$ 4,213,854	\$ 3,733,146
053 Liability Ins	\$ 811,850	\$ 860,470	\$ 864,272	\$ 858,624	\$ 994,451	\$ 1,320,865
060 Public Defndr	\$ 4,210,301	\$ 4,573,494	\$ 4,844,825	\$ 4,798,406	\$ 6,608,076	\$ 242,698
070 Bus Svc	\$ 2,183,304	\$ 2,648,727	\$ 3,205,632	\$ 4,229,471	\$ 3,280,464	\$ 617,974
101 Airport	\$ 2,061,966	\$ 3,178,548	\$ 3,291,004	\$ 8,499,966	\$ 4,919,154	\$ 2,450,040
110 ARPA County Funding		\$ 12,946	\$ 113,048	\$ 2,555,019	\$ 16,701,983	\$ -
120 911					\$ -	
128 JDET Ctr	\$ 2,782,890	\$ 2,692,286	\$ 2,870,361	\$ 3,215,232	\$ 3,416,957	\$ 3,607,950
132 AMP	\$ 904,662	\$ 941,887	\$ 1,141,328	\$ 1,121,796	\$ 1,364,363	\$ 1,496,155
139 Juv Pro	\$ 1,277,711	\$ 1,394,798	\$ 1,375,548	\$ 1,492,881	\$ 1,928,569	\$ 1,769,020
155 WW	\$ 1,327,552	\$ 1,105,674	\$ 785,801	\$ 525,309	\$ 449,777	\$ 317,331
165 CO Mgmt	\$ 5,893	\$ 26,286	\$ 19,677	\$ 28,035	\$ (3,277)	
167 State Mgmt	\$ 185,249	\$ 90,985	\$ 84,840	\$ 71,200	\$ 39,678	\$ 80,385
170 Aquifer Prot Dist	\$ 275,137	\$ 320,834	\$ 432,685	\$ 531,924	\$ 381,827	\$ 611,556
182 Ramsey Trnsfr Stn	\$ 2,912,349	\$ 1,859,531	\$ 2,580,593	\$ 2,834,933	\$ 3,153,683	\$ 3,852,854
183 Prairie Trnsfr Stn	\$ 1,416,425	\$ 1,609,123	\$ 1,555,590	\$ 1,466,953	\$ 2,427,660	\$ 3,056,609
187 Rural Sys	\$ 484,706	\$ 547,937	\$ 583,222	\$ 842,903	\$ 1,587,073	\$ 1,078,766
190 Fighting Creek	\$ 3,079,252	\$ 1,769,347	\$ 2,113,416	\$ 1,651,413	\$ 7,968,613	\$ 3,627,477
650 Maint	\$ 607,185	\$ -				
<b>Clerk</b>	<b>\$ 7,180,555</b>	<b>\$ 6,687,460</b>	<b>\$ 7,233,877</b>	<b>\$ 7,766,118</b>	<b>\$ 8,349,847</b>	<b>\$ 9,073,487</b>
001 Elected Offcl	\$ 4,492	\$ 3,572	\$ 3,418	\$ 7,332	\$ 6,679	\$ 13,541
002 Dept	\$ 250,409	\$ 247,043	\$ 247,883	\$ 120,968	\$ 74,700	
201 AUD	\$ 1,381,600	\$ 1,445,715	\$ 1,590,583	\$ 1,768,927	\$ 1,978,315	\$ 2,088,947
205 EL	\$ 1,085,336	\$ 724,535	\$ 680,512	\$ 806,451	\$ 857,492	\$ 953,435
209 REC	\$ 359,304	\$ 337,467	\$ 328,561	\$ 373,009	\$ 399,528	\$ 491,580
221 DC-Clerks	\$ 3,389,916	\$ 3,617,229	\$ 4,222,203	\$ 4,576,336	\$ 5,004,877	\$ 5,415,764
245 CO Asst	\$ 370,214	\$ 60,102	\$ 96,305	\$ 113,095	\$ 28,257	\$ 110,220
246 CO Asst-KMC IPH	\$ 339,284	\$ 251,796	\$ 64,411			
<b>Coroner</b>	<b>\$ 438,720</b>	<b>\$ 484,052</b>	<b>\$ 611,077</b>	<b>\$ 640,816</b>	<b>\$ 852,153</b>	<b>\$ 1,036,792</b>
001 Elected Offcl	\$ 438,720	\$ 484,052	\$ 611,077	\$ 640,816	\$ 852,153	\$ 1,036,792
<b>District Court</b>	<b>\$ 2,804,319</b>	<b>\$ 3,071,724</b>	<b>\$ 3,492,300</b>	<b>\$ 4,075,799</b>	<b>\$ 4,326,869</b>	<b>\$ 4,892,938</b>
001 Elected Offcl	\$ 2,795,346	\$ 3,064,411	\$ 3,478,930	\$ 4,052,764	\$ 4,302,492	\$ 4,877,638
002 Dept	\$ -					
172 Court Interlock Device	\$ 8,973	\$ 7,313	\$ 13,370	\$ 23,035	\$ 24,377	\$ 15,300
<b>Pros Atty</b>	<b>\$ 5,183,028</b>	<b>\$ 5,498,262</b>	<b>\$ 6,283,293</b>	<b>\$ 6,770,576</b>	<b>\$ 7,714,162</b>	<b>\$ 8,665,635</b>
001 Elected Offcl	\$ 3,620,457	\$ 3,814,795	\$ 4,409,108	\$ 4,557,772	\$ 5,235,938	\$ 5,962,469
050 Civil Div	\$ 810,385	\$ 879,639	\$ 974,308	\$ 1,009,002	\$ 1,187,200	\$ 1,349,446
051 HR	\$ 429,659	\$ 473,642	\$ 521,648	\$ 769,881	\$ 826,919	\$ 836,754
137 Juv Div	\$ 322,527	\$ 330,186	\$ 378,229	\$ 433,920	\$ 464,105	\$ 516,966

**Expense Summary by Department**  
**FY 2020-2025**

Departments	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
<b>Sheriff</b>	<b>\$ 37,166,349</b>	<b>\$ 37,374,175</b>	<b>\$ 39,419,336</b>	<b>\$ 44,389,189</b>	<b>\$ 45,455,196</b>	<b>\$ 48,145,806</b>
001 Elected Offcl	\$ 951,074	\$ 1,118,873	\$ 1,776,468	\$ 2,022,332	\$ 2,115,677	\$ 2,581,970
002 Dept	\$ 615,981	\$ 1,047,079	\$ 51,259	\$ 19,835		
049 Auto Shop	\$ 238,375	\$ 229,600	\$ 240,362	\$ 259,978	\$ 375,062	\$ 397,119
114 OEM	\$ 702,586	\$ 626,744	\$ 797,816	\$ 800,517	\$ 882,497	\$ 414,321
120 911	\$ 2,547,828	\$ 2,553,557	\$ 2,458,565	\$ 2,557,921	\$ 2,961,909	\$ 3,625,161
124 911 - Enhncd Sys	\$ 3,006,421	\$ 1,471,346	\$ 1,729,282	\$ 1,668,668	\$ 1,971,692	\$ 2,155,088
603 Civil	\$ 805,258	\$ 827,863	\$ 881,789	\$ 979,652	\$ 1,090,503	\$ 1,119,413
604 Animal Cntrl	\$ 219,935	\$ 217,440	\$ 224,237	\$ 251,431	\$ 230,207	\$ 321,222
605 Patrol	\$ 9,977,597	\$ 9,653,805	\$ 10,041,299	\$ 13,438,709	\$ 11,620,749	\$ 12,992,344
620 Detective	\$ 2,018,802	\$ 1,941,182	\$ 2,442,775	\$ 2,168,282	\$ 2,762,870	\$ 2,808,294
625 Drivers Lic	\$ 622,760	\$ 638,902	\$ 650,902	\$ 672,483	\$ 819,570	\$ 981,238
630 Records	\$ 606,436	\$ 670,130	\$ 730,691	\$ 771,856	\$ 800,791	\$ 788,617
635 SWAT	\$ 52,795	\$ 55,735	\$ 50,140	\$ 59,632	\$ 78,654	\$ 88,993
640 S&R	\$ 87,215	\$ 55,466	\$ 81,567	\$ 80,246	\$ 151,054	\$ 104,640
650 Maint		\$ 640,419	\$ 768,586	\$ 849,316	\$ 1,057,550	\$ 1,045,363
660 Jail Ops	\$ 14,204,959	\$ 15,050,504	\$ 16,060,178	\$ 17,166,338	\$ 18,110,931	\$ 18,279,532
685 Rec Safety	\$ 508,329	\$ 575,528	\$ 433,420	\$ 621,994	\$ 425,481	\$ 442,491
<b>Treasurer</b>	<b>\$ 703,490</b>	<b>\$ 825,971</b>	<b>\$ 843,043</b>	<b>\$ 928,786</b>	<b>\$ 1,017,672</b>	<b>\$ 1,392,256</b>
001 Elected Offcl	\$ 703,490	\$ 825,971	\$ 843,043	\$ 928,786	\$ 1,017,672	\$ 1,392,256
<b>Grand Total</b>	<b>\$ 101,937,823</b>	<b>\$ 108,877,319</b>	<b>\$ 111,042,327</b>	<b>\$ 127,337,042</b>	<b>\$ 151,457,324</b>	<b>\$ 131,724,612</b>

*\*Internal Service Fund and EMS Fund excluded*

## Expense Summary by Fund

**2020-2025**

Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
<b>Personnel Expenses</b>	<b>\$ 64,192,277</b>	<b>\$ 66,288,680</b>	<b>\$ 71,642,320</b>	<b>\$ 77,807,199</b>	<b>\$ 87,045,746</b>	<b>\$ 89,892,110</b>
10 General Fund	\$ 14,440,570	\$ 15,182,539	\$ 16,179,773	\$ 18,386,312	\$ 20,659,166	\$ 23,969,445
11 Replacement Reserve	\$ 11,725	\$ 7,642				
15 Justice Fund	\$ 35,292,265	\$ 37,159,608	\$ 39,210,763	\$ 41,441,612	\$ 46,692,833	\$ 44,596,941
158 Drug Seizure			\$ 2,262	\$ 794	\$ 4,000	
20 Public Transportation	\$ 231,201	\$ 267,192	\$ 262,773	\$ 333,644	\$ 386,344	\$ 617,974
21 ARPA Recovery Funds		\$ 11,650	\$ 102,102	\$ 152,767	\$ 119,634	\$ -
30 Airport	\$ 636,100	\$ 662,120	\$ 630,441	\$ 884,500	\$ 1,014,374	\$ 1,203,844
32 Noxious Weed Control	\$ 238,662	\$ 251,134	\$ 251,192	\$ 264,048	\$ 287,169	\$ 308,967
35 Parks	\$ 263,438	\$ 282,091	\$ 327,317	\$ 323,421	\$ 407,507	\$ 479,438
36 Snowmobile	\$ 25,886	\$ 29,672	\$ 7,028	\$ 11,556	\$ 13,171	\$ 6,187
37 Vessel	\$ 369,005	\$ 390,227	\$ 412,102	\$ 379,552	\$ 391,357	\$ 493,774
40 Indigent	\$ 232,565	\$ 235,188	\$ 245,432	\$ 104,365	\$ 73,073	
45 District Court	\$ 5,475,909	\$ 5,833,231	\$ 6,687,970	\$ 7,488,574	\$ 8,254,296	\$ 9,034,450
46 Revaluation	\$ 2,434,586	\$ 2,405,805	\$ 2,662,730	\$ 2,987,520	\$ 3,107,278	\$ 3,487,448
50 Construction	\$ 69,000		\$ 82,000			
60 Solid Waste	\$ 4,471,366	\$ 3,570,581	\$ 4,578,435	\$ 5,048,534	\$ 5,635,543	\$ 5,693,642
<b>Operating Expenses</b>	<b>\$ 43,287,576</b>	<b>\$ 44,965,104</b>	<b>\$ 45,389,833</b>	<b>\$ 48,448,319</b>	<b>\$ 54,604,241</b>	<b>\$ 53,746,046</b>
10 General Fund	\$ 5,692,869	\$ 5,526,144	\$ 5,397,951	\$ 6,056,825	\$ 6,140,454	\$ 7,595,843
11 Replacement Reserve	\$ 642,271	\$ 449,651	\$ (9,782)	\$ 52,003	\$ 77,035	\$ -
13 Liability Insurance	\$ 811,850	\$ 860,470	\$ 864,272	\$ 858,624	\$ 994,451	\$ 1,320,865
14 Health Insurance	\$ 10,444,372	\$ 11,330,587	\$ 10,698,259	\$ 12,247,288	\$ 14,630,011	\$ 13,837,914
15 Justice Fund	\$ 7,160,475	\$ 7,412,994	\$ 8,279,482	\$ 9,171,930	\$ 9,633,809	\$ 8,519,347
154 Jail Commissary	\$ 53,319	\$ 57,035	\$ 29,406	\$ 39,158	\$ 34,403	\$ 50,000
155 Sheriff Donation	\$ 32,180	\$ 83,436	\$ 132,162	\$ 78,180	\$ 118,387	\$ 62,564
158 Drug Seizure	\$ 11,285	\$ 17,699	\$ 9,421	\$ 14,651	\$ 10,687	\$ 15,000
18 Centennial Trail	\$ 7,177	\$ 1,136	\$ 1,620	\$ -	\$ -	\$ 6,500
19 Tourism Promotion	\$ 791	\$ 1,601	\$ 1,470	\$ 461	\$ 1,377	\$ 1,000
20 Public Transportation	\$ 1,491,120	\$ 1,880,562	\$ 1,843,574	\$ 2,313,372	\$ 2,061,131	\$ -
21 ARPA Recovery Funds		\$ 1,296	\$ 10,946	\$ 1,289,455	\$ 365,861	\$ -
30 Airport	\$ 419,055	\$ 303,262	\$ 436,100	\$ 485,600	\$ 1,225,409	\$ 1,000,562
301 Airport Sewer Fund	\$ 44,840	\$ 57,178	\$ 116,708	\$ 73,071	\$ 62,868	\$ 61,405
31 County Fair	\$ 92,833	\$ 117,108	\$ 80,209	\$ 523,478		
32 Noxious Weed Control	\$ 89,433	\$ 68,669	\$ 90,944	\$ 86,824	\$ 81,395	\$ 101,439
33 Health District	\$ 804,126	\$ 824,859	\$ 1,103,610	\$ 1,685,546	\$ 1,696,345	\$ 1,678,196
34 Historical Society	\$ 47,000	\$ 29,812	\$ 32,616	\$ 38,869	\$ 51,521	\$ 9,460
35 Parks	\$ 167,400	\$ 162,795	\$ 155,898	\$ 154,442	\$ 175,397	\$ 232,597
36 Snowmobile	\$ 164,930	\$ 87,809	\$ 78,844	\$ 89,231	\$ 26,797	\$ 83,248
37 Vessel	\$ 253,968	\$ 264,971	\$ 239,808	\$ 279,830	\$ 293,759	\$ 256,998
38 Public Access	\$ -					
40 Indigent	\$ 388,058	\$ 71,957	\$ 98,755	\$ 129,699	\$ 28,062	
45 District Court	\$ 709,353	\$ 836,568	\$ 994,843	\$ 1,140,526	\$ 1,034,573	\$ 1,258,952
455 Court Interlock	\$ 8,973	\$ 7,313	\$ 13,370	\$ 23,035	\$ 24,377	\$ 15,300
46 Revaluation	\$ 83,309	\$ 92,912	\$ 156,373	\$ 500,402	\$ 481,832	\$ 692,104
47 EMS	\$ 3,020,867	\$ 3,219,812	\$ 3,355,396	\$ 3,592,522	\$ 3,789,812	\$ 3,901,755
49 Aquifer Protection	\$ 275,137	\$ 320,834	\$ 432,685	\$ 531,924	\$ 381,827	\$ 611,556
50 Construction	\$ 1,693,611	\$ 1,752,998	\$ 608,631	\$ 16,144	\$ 243,368	\$ -
60 Solid Waste	\$ 8,676,975	\$ 9,123,637	\$ 10,136,260	\$ 6,975,229	\$ 10,939,293	\$ 12,433,441
<b>Capital Expenses</b>	<b>\$ 7,923,209</b>	<b>\$ 11,493,870</b>	<b>\$ 7,383,764</b>	<b>\$ 16,604,316</b>	<b>\$ 28,062,258</b>	<b>\$ 5,826,125</b>
10 General Fund	\$ 2,337,295	\$ 999,716	\$ 1,907,001	\$ 1,039,303	\$ 1,898,588	\$ 327,000
11 Replacement Reserve	\$ 921,105	\$ 5,956,282	\$ 183,990	\$ 814,873	\$ 3,564,159	\$ 502,830
14 Health Insurance				\$ -	\$ 154,103	
15 Justice Fund	\$ 1,844,282	\$ 648,190	\$ 860,696	\$ 4,023,569	\$ 2,438,912	\$ 1,261,066
155 Sheriff Donation	\$ 10,856	\$ 19,323	\$ 32,063	\$ 13,010	\$ 18	\$ -
158 Drug Seizure	\$ -	\$ 18,155		\$ 100,000		
18 Centennial Trail			\$ 44,796	\$ 73,546	\$ -	\$ -
20 Public Transportation	\$ 460,983	\$ 500,973	\$ 1,099,285	\$ 1,582,455	\$ 832,988	\$ -
21 ARPA Recovery Funds		\$ -	\$ -	\$ 1,112,796	\$ 16,216,487	\$ -
30 Airport	\$ 158,581	\$ 393,510	\$ 1,339,710	\$ 246,807	\$ 593,377	\$ 184,229
301 Airport Sewer Fund	\$ -	\$ -	\$ 126,108	\$ 35,751	\$ 2,127	\$ -
31 County Fair	\$ 472,433	\$ 45,542	\$ 477,833	\$ 11,721		

## Expense Summary by Fund

**2020-2025**

Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
32 Noxious Weed Control	\$ 49,215	\$ 20,000	\$ 60,001		\$ 43,167	
35 Parks	\$ 91,426	\$ 33,773	\$ 88,068	\$ 235,266	\$ 92,796	\$ -
36 Snowmobile	\$ 6,433	\$ 5,000	\$ 43,187	\$ 22,240		
37 Vessel	\$ 172,777	\$ 223,731	\$ 192,072	\$ 289,827	\$ 21,379	\$ -
45 District Court	\$ -	\$ 11,841	\$ 18,320	\$ -	\$ 18,500	
46 Revaluation	\$ 98,535	\$ 109,430	\$ -	\$ 68,256		\$ 40,000
50 Construction	\$ 1,299,288	\$ 2,508,405	\$ 910,635	\$ 6,934,895	\$ 2,185,657	\$ -
60 Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,511,000
<b>Debt Services</b>		<b>\$ 680,065</b>	<b>\$ 680,065</b>	<b>\$ 317,018</b>	<b>\$ 319,007</b>	<b>\$ -</b>
10 General Fund				\$ 124,890	\$ 125,143	
15 Justice Fund		\$ 680,065	\$ 680,065	\$ 179,578	\$ 193,321	
155 Sheriff Donation				\$ 550	\$ 542	
30 Airport				\$ 12,000		\$ -
<b>Grand Total</b>	<b>\$ 115,403,061</b>	<b>\$ 123,427,719</b>	<b>\$ 125,095,982</b>	<b>\$ 143,176,852</b>	<b>\$ 170,031,251</b>	<b>\$ 149,464,281</b>

# Revenue Forecasting

## **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. 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.

# Revenue Forecasting

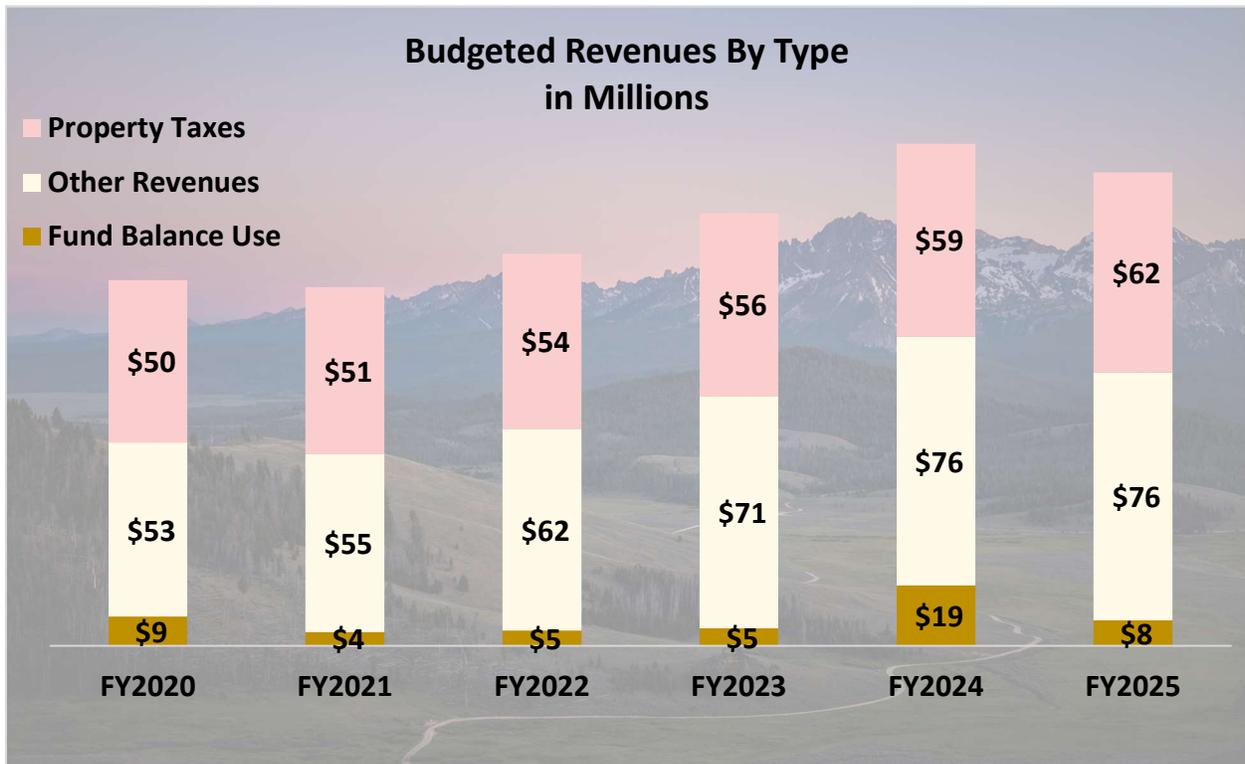
*Pass thru Disbursements:* 911 fees distributed to other agencies (Cities of Rathdrum and Post Falls and the State of Idaho Military Division). Based on contractual rates, departmental estimates, five-year trend data and a review of current year-to-date collections.

## 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

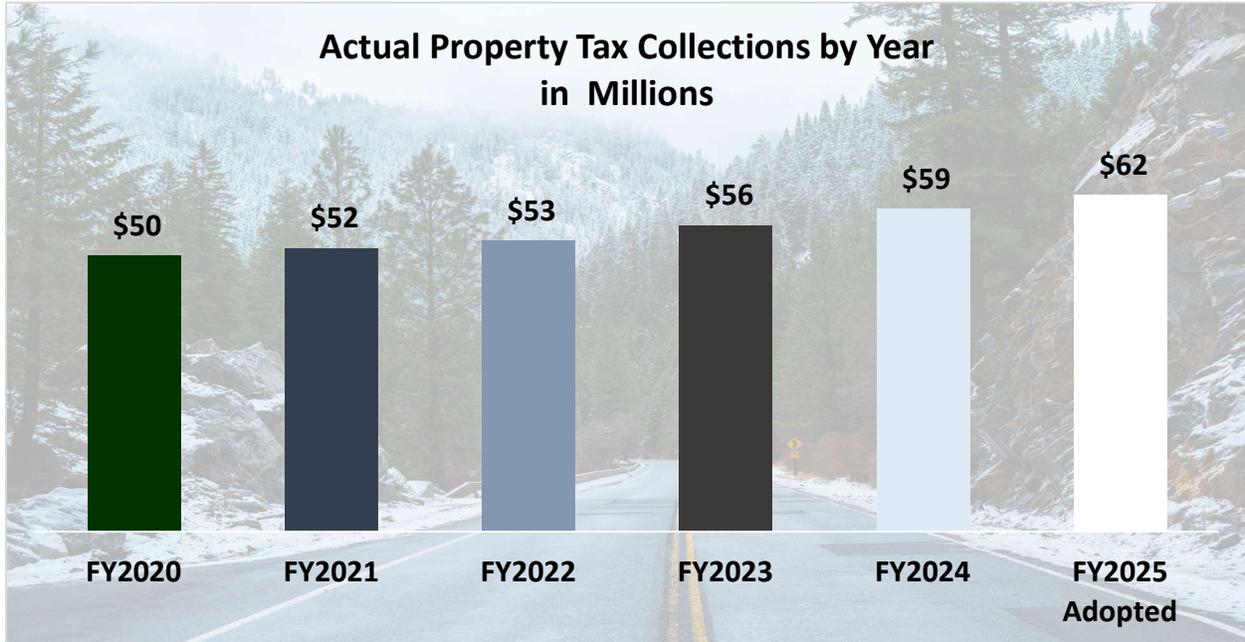
The amounts appropriated by the Board of County Commissioners to balance funds with respect to expected revenues and approved expenditures



*EMS & Internal Service Fund excluded*

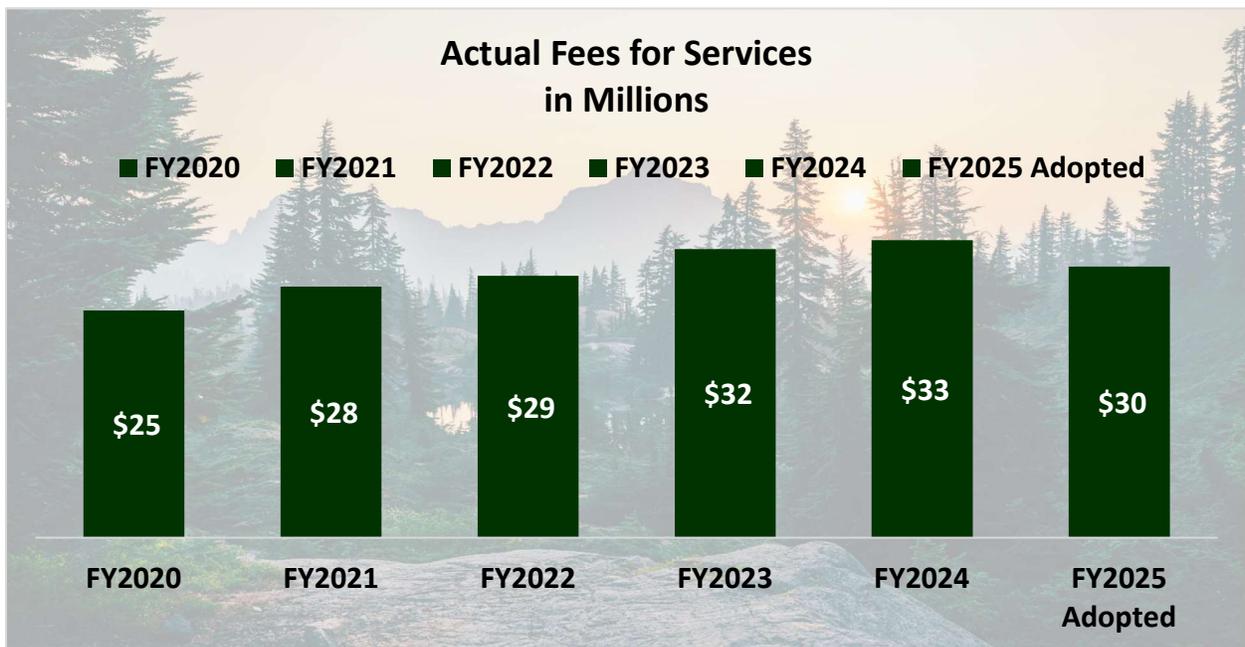
# Revenue Forecasting

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

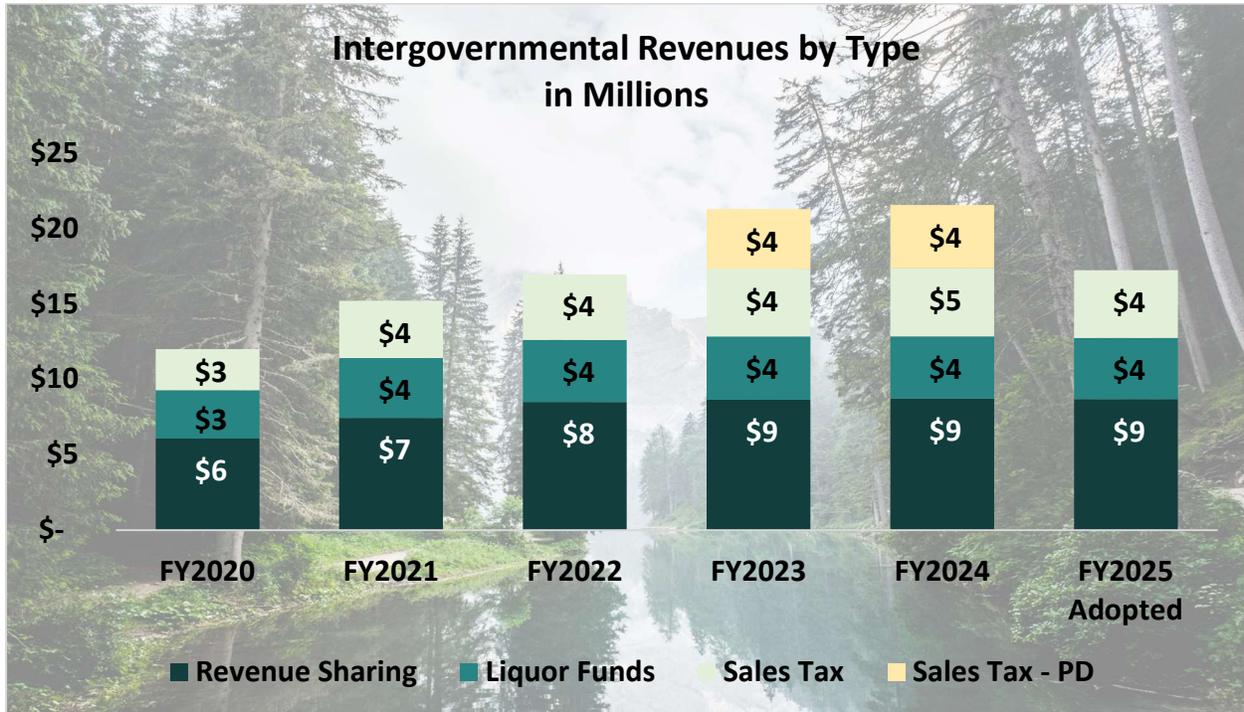
The second largest revenue source for the County is fees for services. Revenue included in this category includes licenses and permits, interest, fines and forfeitures, charges for services, and miscellaneous.



EMS & Internal Service Fund excluded

# Revenue Forecasting

The third largest revenue source, intergovernmental, 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 FY23, and Q1 and Q2 of FY24 (the 4 most recent payments at the time of budget). Liquor funds are budgeted according to guidance from the Idaho State Liquor Division. As a result of HB 735, the County can no longer levy for Public Defense (PD) and instead must rely on sales tax. In FY23 and FY24, the State provided additional Sales Tax funds to help fund Public Defense. As of FY25, Public Defense is now the responsibility of the State.



# 2025 BUDGETED FUND BALANCE USE

Fund Description	FY2025 Beginning Balance	FY2025 Budgeted Use	FY2025 Projected Ending Balance	FY2025 % Used
<b>General Funds</b>				
10 - General Fund	\$ 24,077,035	\$ 525,380	\$ 23,551,655	2.18%
11 - Replacement Reserve	28,564,453	-	28,564,453	0.00%
21 - ARPA Recovery Fund	-	-	-	0.00%
<b>Special Levy Funds</b>				
13 - Liability Insurance	452,078	-	452,078	0.00%
15 - Justice Fund	17,128,539	387,839	16,740,700	2.26%
30 - Airport	1,195,234	304,663	890,571	25.49%
31 - County Fair	54,760	-	54,760	0.00%
32 - Noxious Weed Control	22,507	-	22,507	0.00%
33 - Panhandle Health District	372,435	-	372,435	0.00%
34 - Historical Society	23,255	-	23,255	0.00%
35 - Parks & Waterways	401,158	(112,396)	513,554	-28.02%
40 - Indigent*	-	-	-	0.00%
45 - District Court	3,034,080	54,309	2,979,771	1.79%
46 - Revaluation	1,426,137	40,000	1,386,137	2.80%
<b>Self-Supported Special Revenue Funds</b>				
154 - Jail Commissary	875,121	165,000	710,121	18.85%
155 - Sheriff Donations	-	-	-	0.00%
158 - Drug Seizure	98,696	-	98,696	0.00%
18 - Centennial Trail	209,017	(68,500)	277,517	-32.77%
19 - Tourism Promotion	978	-	978	0.00%
20 - Public Transport	-	-	-	0.00%
301 - Airport Sewer Fund	351,295	(44,188)	395,483	-12.58%
36 - Snowmobile	70,677	10,385	60,292	14.69%
37 - Vessel	394,319	(91,966)	486,285	-23.32%
38 - Public Access	14,495	(13,500)	27,995	-93.13%
455 - Court Interlock	118,003	30,000	88,003	25.42%
49 - Aquifer Protection District	1,192,138	103,290	1,088,848	8.66%
<b>Enterprise Fund</b>				
60 - Solid Waste	63,078,391	6,480,655	56,597,736	10.27%
<b>Internal Service Fund</b>				
14 - Health Insurance	1,728,866	-	1,728,866	0.00%
<b>Special Taxing District</b>				
47 - Kootenai County EMS System	65,539	-	65,539	0.00%
<b>Total</b>	<b>\$ 144,949,205</b>	<b>\$ 7,770,971</b>	<b>\$ 137,178,234</b>	

## Explanations on Usage Over 10%

Fund 30 - Airport: in FY24, the Airport installed a temporary control tower and signed a contract with Tower Tech for operation of the tower for certain months of the year. This increase in expense increased the amount of fund balance usage by the Airport for FY25. The Auditor's office has communicated to the Airport that it is crucial they increase their lease and operational revenues accordingly, so that fund balance is replenished.

Fund 154 - Jail Commissary: for FY25, a portion of Jail Commissary's fund balance was used to offset the cost of the Jail's medical contract expense, per IC 20-618.

Fund 36 - Snowmobile: in FY24, Groomer Fees were eliminated and the operational revenues for the Snowmobile fund were reduced. The department is working on downsizing operations to be consistent with revenues.

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

Fund 60 - Solid Waste: Annual fund balance usage is being monitored to not exceed revenues earned.

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

# 5 YEAR FUND BALANCE SUMMARY

FY 2020 - FY 2024

Fund Description	FY2020 Ending Balance	FY2021 Ending Balance	FY2022 Ending Balance	FY2023 Ending Balance	FY2024 Ending Balance
<b>General Funds</b>					
10 - General Fund	\$ 19,822,112	\$ 18,621,545	\$ 13,210,315	\$ 17,762,908	\$ 24,077,035
11 - Replacement Reserve	13,016,063	14,293,992	17,461,614	18,646,293	\$ 28,564,453
21 - ARPA Recovery Fund	-	-	-	-	-
<b>Special Levy Funds</b>					
13 - Liability Insurance	226,487	237,786	264,911	366,353	452,078
15 - Justice Fund	10,357,962	14,189,176	16,343,004	18,683,401	17,128,539
30 - Airport	964,046	1,037,447	877,427	1,912,983	1,195,234
31 - County Fair	2,844	19,095	35,539	53,107	54,760
32 - Noxious Weed Control	44,019	75,011	36,231	78,512	22,507
33 - Panhandle Health District	180,931	193,585	360,561	370,294	372,435
34 - Historical Society	6,157	8,419	10,109	16,239	23,255
35 - Parks & Waterways	263,464	397,800	414,110	332,587	401,158
40 - Indigent	3,534,878	3,787,872	3,352,570	3,133,221	-
45 - District Court	981,629	1,778,138	2,430,733	3,316,817	3,034,080
46 - Revaluation	810,656	1,040,281	1,387,524	1,303,544	1,426,137
<b>Self-Supported Special Revenue Funds</b>					
154 - Jail Commissary	231,363	291,313	393,033	541,464	875,121
155 - Sheriff Donations	-	-	-	-	-
158 - Drug Seizure	201,596	178,441	185,222	107,490	98,696
18 - Centennial Trail	150,115	178,979	222,563	179,017	209,017
19 - Tourism Promotion	1,338	1,451	978	978	978
20 - Public Transport	-	-	-	-	-
301 - Airport Sewer Fund	178,977	215,835	321,172	316,382	351,295
36 - Snowmobile	114,963	57,562	62,607	66,569	70,677
37 - Vessel	490,878	497,466	427,353	332,917	394,319
38 - Public Access	11,489	19,847	30,797	44,579	14,495
455 - Court Interlock	128,427	141,596	149,943	142,305	118,003
49 - Aquifer Protection District	883,128	1,044,811	1,101,477	1,068,046	1,192,138
<b>Enterprise Fund</b>					
60 - Solid Waste	55,947,488	57,284,778	58,429,038	62,552,233	63,078,391
<b>Internal Service Fund</b>					
14 - Health Insurance	2,101,753	2,160,606	3,604,847	3,796,999	1,728,866
<b>Special Taxing District</b>					
47 - EMS System	40,226	45,677	60,105	64,172	65,539
<b>Total</b>	<b>\$ 110,692,986</b>	<b>\$ 117,798,511</b>	<b>\$ 121,173,781</b>	<b>\$ 135,189,411</b>	<b>\$ 144,949,205</b>

## Revenue Summary Per Elected Official FY 2020-2025

Elected Official	FY 2020		FY 2021		FY 2022		FY2023		FY 2024	
Assessor	\$	3,855,573	\$	3,999,093	\$	4,614,234	\$	4,779,917	\$	5,260,336
<b>Charges for Services</b>										
001 Elected Offcl	\$	89,440	\$	97,245	\$	93,340	\$	53,650	\$	79,914
413 DMV-CDA	\$	249,399	\$	134,470	\$	124,064	\$	8,161	\$	(36,739)
<b>Fines and Forfeitures</b>										
413 DMV-CDA	\$	(480)	\$	(850)	\$	(858)	\$	300	\$	(300)
<b>Fund Balance Appropriation</b>										
421 Appraisal	\$	-	\$	-	\$	-	\$	-	\$	-
425 Land Records						\$		-		
<b>Licenses and Permits</b>										
001 Elected Offcl	\$	172	\$	183	\$	274	\$	-		
413 DMV-CDA	\$	896,782	\$	922,768	\$	1,241,085	\$	1,253,969	\$	1,469,176
<b>Miscellaneous</b>										
001 Elected Offcl		\$		65		\$		11		10,031
413 DMV-CDA	\$	(47,214)	\$	4,310	\$	(10,621)	\$	(8,373)	\$	26,553
<b>Taxes</b>										
413 DMV-CDA	\$	809	\$	(299)						
421 Appraisal	\$	2,581,971	\$	2,769,306	\$	3,041,683	\$	3,410,732	\$	3,675,537
<b>Transfers</b>										
413 DMV-CDA		\$		3,429		604				
421 Appraisal	\$	77,438	\$	64,180	\$	105,414	\$	39,628	\$	30,106
425 Land Records	\$	7,255	\$	4,287	\$	19,249	\$	21,838	\$	6,059
<b>BOCC</b>	\$	<b>100,955,873</b>	\$	<b>110,121,549</b>	\$	<b>105,413,186</b>	\$	<b>127,121,965</b>	\$	<b>153,498,535</b>
<b>Charges for Services</b>										
001 Elected Offcl	\$	143	\$	141	\$	605	\$	321	\$	255
002 Dept	\$	14,678,495	\$	15,988,197	\$	16,607,308	\$	17,019,844	\$	17,633,747
003 Gen Accts	\$	2,224	\$	64,845	\$	315,969	\$	(171)	\$	(302,311)
004 Tax Supprt	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	20,000
020 Comm Develop	\$	2,405,623	\$	2,884,041	\$	2,652,811	\$	3,484,027	\$	3,980,226
040 IT	\$	26,702	\$	16,760	\$	24,683	\$	12,523	\$	25,638
056 Health Ins	\$	11,239,096	\$	11,211,948	\$	11,814,140	\$	12,036,163	\$	12,291,287
070 Bus Svc	\$	418,166	\$	648,406	\$	695,879	\$	1,106,188	\$	1,035,845
101 Airport	\$	991,754	\$	1,273,581	\$	2,009,330	\$	2,096,475	\$	1,512,928
128 JDET Ctr	\$	111,750	\$	84,285	\$	54,045	\$	98,730	\$	64,020
139 Juv Pro	\$	93	\$	67	\$	64	\$	153	\$	187
173 Emergency Svc Cont						\$		-		
<b>Fines and Forfeitures</b>										
002 Dept	\$	472	\$	694	\$	5,468	\$	5,446	\$	3,728
003 Gen Accts	\$	33,076	\$	14,760	\$	93,350	\$	548,958	\$	737,323
020 Comm Develop								\$		370
060 Public Defndr	\$	79,391	\$	77,566	\$	69,495	\$	87,289	\$	79,398
101 Airport								\$		(40)
128 JDET Ctr	\$	92	\$		\$	66				
132 AMP	\$	239,744	\$	203,960	\$	214,305	\$	305,167	\$	293,871
139 Juv Pro	\$	450	\$	10,931	\$	6,865	\$	2,361	\$	5,736
<b>Fund Balance Appropriation</b>										
002 Dept	\$	-	\$	-	\$	-	\$	-	\$	-
003 Gen Accts	\$	-	\$	-	\$	-	\$	-	\$	-
004 Tax Supprt	\$	-	\$	-	\$	-	\$	-	\$	-
040 IT	\$	-	\$	-	\$	-	\$	-	\$	-
056 Health Ins								\$		-
060 Public Defndr						\$		-		-
070 Bus Svc	\$	-	\$	-	\$	-	\$	-	\$	-
101 Airport	\$	-	\$	-	\$	-	\$	-	\$	-
110 ARPA County Funding						\$		-		-
128 JDET Ctr	\$	-	\$	-	\$	-	\$	-	\$	-
132 AMP						\$		-		-
139 Juv Pro	\$	-	\$	-	\$	-	\$	-	\$	-
155 WW	\$	-	\$	-	\$	-	\$	-	\$	-
165 CO Mgmt	\$	-	\$	-	\$	-	\$	-	\$	-
167 State Mgmt	\$	-	\$	-	\$	-	\$	-	\$	-
170 Aquifer Prot Dist	\$	-	\$	-	\$	-	\$	-	\$	-
182 Ramsey Trnsfr Stn						\$		-		-
183 Prairie Trnsfr Stn						\$		-		-
187 Rural Sys						\$		-		-
190 Fighting Creek						\$		-		-
<b>Intergovernmental</b>										
001 Elected Offcl	\$	1,225,587	\$	1,703,913	\$	612,504	\$	20,953	\$	251,098
002 Dept	\$	25,117	\$	101,161	\$	6,744				
003 Gen Accts	\$	12,923,717	\$	19,850,057	\$	17,582,101	\$	17,870,605	\$	17,865,309
004 Tax Supprt	\$	449,657	\$	71,808	\$	478,139	\$	26,524	\$	29,822

## Revenue Summary Per Elected Official FY 2020-2025

Elected Official	FY 2020	FY 2021	FY 2022	FY2023	FY 2024
040 IT	\$ 19,790	\$ -			
056 Health Ins	\$ 176,559	\$ 92,938	\$ 328,361	\$ 119,807	\$ 56,899
060 Public Defndr	\$ 1,151,729	\$ 1,244,569	\$ 1,355,951	\$ 4,853,375	\$ 5,771,596
070 Bus Svc	\$ 1,676,759	\$ 1,865,908	\$ 2,282,286	\$ 2,815,032	\$ 2,181,355
101 Airport	\$ 802,972	\$ 1,762,182	\$ 620,200	\$ 6,432,334	\$ 1,929,751
110 ARPA County Funding		\$ 12,946	\$ 113,048	\$ 2,555,019	\$ 16,701,983
114 OEM	\$ (97,782)				
128 JDET Ctr	\$ 136,579	\$ 154,649	\$ 127,126	\$ 153,396	\$ 137,687
132 AMP	\$ 42,011	\$ 44,394	\$ 2,625		
139 Juv Pro	\$ 556,409	\$ 628,476	\$ 586,591	\$ 784,621	\$ 1,028,887
155 WW	\$ 777,755	\$ 1,061,327	\$ 563,402	\$ 414,293	\$ 424,118
173 Emergency Svc Cont	\$ 135,996	\$ 179,552	\$ 196,325	\$ 250,138	\$ 258,005
<b>Investment Gain/(Loss)</b>					
003 Gen Accts	\$ 2,884,051	\$ (3,997)	\$ (2,684,489)	\$ 5,876,741	\$ 10,983,512
004 Tax Supprt	\$ 414	\$ 97	\$ 181	\$ 1,026	\$ 655
101 Airport			\$ 243,730	\$ 338,646	\$ 373,288
110 ARPA County Funding		\$ -	\$ -		
<b>Licenses and Permits</b>					
003 Gen Accts	\$ 675	\$ 725	\$ 550	\$ 525	\$ 450
165 CO Mgmt	\$ 11,865	\$ 10,150	\$ 14,600	\$ 12,228	\$ -
167 State Mgmt	\$ 55,899	\$ 42,768	\$ 84,647	\$ 61,605	\$ 39,587
173 Emergency Svc Cont	\$ 45,585	\$ 45,481	\$ 51,905	\$ 49,819	\$ 51,361
<b>Miscellaneous</b>					
001 Elected Offcl			\$ -	\$ 271	
002 Dept	\$ 155,068	\$ 212,244	\$ 137,154	\$ (40,263)	\$ 222,615
003 Gen Accts	\$ 125,233	\$ 944,894	\$ 214,265	\$ 184,449	\$ 122,441
004 Tax Supprt	\$ 38,575	\$ 5,477	\$ 60,000	\$ 39,162	\$ (29,186)
010 B & G			\$ 266	\$ 5	\$ 150
018 Veterans Svc	\$ -	\$ 1,600	\$ 734	\$ 247	\$ 744
020 Comm Develop	\$ (17,720)	\$ 56,261	\$ (1,983)	\$ (11,650)	\$ 22,702
030 Repro/Mail Ctr	\$ 28,165	\$ 21,578	\$ 23,645	\$ 31,184	\$ 165,792
040 IT	\$ 58,747	\$ 2,706		\$ -	\$ 8,366
053 Liability Ins	\$ 19,240	\$ 16,634	\$ 6,636	\$ 20,651	\$ 54,294
056 Health Ins		\$ 84,553	\$ -	\$ 283,468	\$ 494,484
060 Public Defndr	\$ 60	\$ 3,676	\$ 32,450	\$ 227,534	\$ 1,373,808
070 Bus Svc	\$ 88,379	\$ 134,414	\$ 227,467	\$ 308,251	\$ 63,263
101 Airport	\$ 64,337	\$ 70,168	\$ 52,286	\$ 516,568	\$ 411,323
128 JDET Ctr	\$ 609	\$ 787	\$ 1,548	\$ 1,642	\$ 886
132 AMP	\$ 695	\$ 1,140	\$ 380	\$ 200	\$ 5,070
139 Juv Pro	\$ 80	\$ 2,291	\$ 25,850	\$ 33	\$ 312
155 WW	\$ 523,188	\$ 72,256	\$ 115,730	\$ 59,270	\$ 44,186
165 CO Mgmt		\$ 15,598	\$ -	\$ 31,804	
167 State Mgmt	\$ 31,999	\$ 13,421	\$ 193		
170 Aquifer Prot Dist	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
190 Fighting Creek		\$ 144,651	\$ 115,161	\$ 162,052	\$ 400,663
650 Maint	\$ 151				
<b>Taxes</b>					
002 Dept	\$ 717,903	\$ 784,829	\$ 788,065	\$ 746,367	\$ 862,274
003 Gen Accts	\$ 44,277,797	\$ 41,297,303	\$ 41,997,817	\$ 43,699,324	\$ 45,613,609
004 Tax Supprt	\$ 881,933	\$ 896,183	\$ 932,072	\$ 1,830,781	\$ 1,683,682
053 Liability Ins	\$ 712,188	\$ 745,062	\$ 774,689	\$ 829,346	\$ 915,812
101 Airport	\$ 328,973	\$ 166,271	\$ 133,112	\$ 3,198	\$ 463
170 Aquifer Prot Dist	\$ 410,106	\$ 418,569	\$ 425,403	\$ 434,543	\$ 441,969
173 Emergency Svc Cont	\$ 2,840,468	\$ 3,000,230	\$ 3,121,613	\$ 3,296,632	\$ 3,481,813
179 Override Levy FY-02			\$ (20)	\$ (1)	
<b>Transfers</b>					
001 Elected Offcl			\$ 872	\$ 2,035	
002 Dept	\$ (786,545)	\$ (765,478)	\$ (849,996)	\$ (721,730)	\$ (922,034)
003 Gen Accts	\$ (3,110,606)	\$ 199,236	\$ (1,401,395)	\$ (5,615,100)	\$ 1,690,074
004 Tax Supprt	\$ 54,996	\$ 94,996	\$ 490,933	\$ 419,796	\$ 54,996
010 B & G		\$ 508	\$ 83,748	\$ -	\$ (149,877)
018 Veterans Svc			\$ 43,000		
020 Comm Develop			\$ 83,308	\$ -	\$ 62,548
030 Repro/Mail Ctr			\$ -	\$ 28,727	\$ 28,824
040 IT	\$ 63,308	\$ (90,888)	\$ 30,732	\$ 853,582	\$ 658,319
053 Liability Ins	\$ 110,072	\$ 110,072	\$ 110,072	\$ 110,070	\$ 110,070
056 Health Ins					\$ (126,688)
060 Public Defndr	\$ -	\$ -	\$ 258	\$ (188,350)	\$ 154,070
070 Bus Svc	\$ -				
101 Airport	\$ 18,538	\$ 16,604	\$ 283,898	\$ 37,276	\$ 8,604
120 911				\$ -	\$ -

## Revenue Summary Per Elected Official FY 2020-2025

Elected Official	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
128 JDET Ctr	\$	1,580	\$	23,009	\$ 80,734
132 AMP			\$	75,176	\$ 33,024
139 Juv Pro			\$	5,586	\$ (83,010)
155 WW	\$ 7,309	\$ 8,887	\$ 9,592	\$ 7,195	\$ 3,456
165 CO Mgmt			\$ 25,000	\$ (3,000)	
167 State Mgmt	\$ 65			\$ (2,884)	\$ 91
170 Aquifer Prot Dist	\$ (36,052)	\$ (36,052)	\$ (36,052)	\$ (36,050)	\$ (36,050)
<b>Clerk</b>	<b>\$ 6,352,312</b>	<b>\$ 3,105,461</b>	<b>\$ 2,070,960</b>	<b>\$ 2,341,466</b>	<b>\$ 2,357,685</b>
<b>Charges for Services</b>					
205 EL	\$ 436,669	\$ 298,279	\$ 328,620	\$ 369,097	\$ 385,559
209 REC	\$ 1,512,636	\$ 1,823,304	\$ 1,301,053	\$ 871,286	\$ 806,942
221 DC-Clerks	\$ 19,719	\$ 25,822	\$ 32,837	\$ 31,713	\$ 25,700
<b>Fines and Forfeitures</b>					
002 Dept	\$ (100)	\$ (20)	\$ (60)	\$ -	\$ (100)
209 REC	\$ (20)	\$ (20)			
<b>Fund Balance Appropriation</b>					
002 Dept				\$	-
201 AUD				\$	-
205 EL	\$	-			\$
209 REC	\$ -	\$ -			\$ -
221 DC-Clerks	\$	-	\$ -	\$ -	\$ -
245 CO Asst	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Intergovernmental</b>					
205 EL	\$ 198,187	\$ 51,970	\$ -	\$ -	\$ 54,904
221 DC-Clerks			\$	443,673	\$ 462,782
<b>Licenses and Permits</b>					
209 REC	\$ 135,591	\$ 136,870	\$ 138,040	\$ 134,423	\$ 134,073
<b>Miscellaneous</b>					
201 AUD	\$ -	\$ 268	\$ 411	\$ 110	\$ -
205 EL	\$ 4	\$ -	\$ 61	\$ 11,970	\$ 56
209 REC	\$ 152	\$ 488	\$ (1,214)	\$ 279	\$ 35
221 DC-Clerks	\$ (189)	\$ (28)	\$ 41	\$ (20)	\$ (11)
245 CO Asst	\$ 421,839	\$ 551,599	\$ 435,991	\$ 192,250	\$ 263,975
246 CO Asst-KMC IPH	\$ 118,927	\$ 86,528	\$ 58,651	\$ 45,996	\$ 18,335
<b>Taxes</b>					
245 CO Asst	\$ 6,779	\$ 1,298	\$ 58	\$ 48	\$ 3
<b>Transfers</b>					
002 Dept	\$ 27,586	\$ 7,262	\$ 12,919	\$ 14,351	\$ 2,457
201 AUD	\$	2,407	\$ 4,549	\$ 139,850	\$ 138,162
205 EL	\$	7,009			
221 DC-Clerks	\$ 3,474,532	\$ 112,424	\$ 194,941	\$ 86,440	\$ 64,812
245 CO Asst	\$		\$ (435,937)		
<b>Coroner</b>	<b>\$ -</b>	<b>\$ 2,192</b>	<b>\$ 83,592</b>	<b>\$ 23,936</b>	<b>\$ 6,500</b>
<b>Fund Balance Appropriation</b>					
001 Elected Offcl			\$	-	\$ -
<b>Intergovernmental</b>					
001 Elected Offcl	\$ -	\$	6,000		
<b>Miscellaneous</b>					
001 Elected Offcl	\$ -	\$ 2,192	\$ 7,600	\$ 5,087	
<b>Transfers</b>					
001 Elected Offcl		\$	69,992	\$ 18,849	\$ 6,500
<b>District Court</b>	<b>\$ 3,365,178</b>	<b>\$ 7,527,539</b>	<b>\$ 8,308,190</b>	<b>\$ 9,076,631</b>	<b>\$ 7,589,838</b>
<b>Charges for Services</b>					
001 Elected Offcl	\$ 116,649	\$ 121,497	\$ 122,470	\$ 127,930	\$ 128,882
<b>Fines and Forfeitures</b>					
001 Elected Offcl	\$ 757,227	\$ 785,389	\$ 896,277	\$ 917,994	\$ 981,275
172 Court Interlock Device	\$ 16,685	\$ 20,483	\$ 21,716	\$ 18,892	\$ 15,075
<b>Fund Balance Appropriation</b>					
001 Elected Offcl	\$ -	\$ -	\$ -	\$ -	\$ -
002 Dept			\$	-	\$ -
172 Court Interlock Device	\$	-	\$	-	\$ -
<b>Intergovernmental</b>					
001 Elected Offcl	\$ 408,774	\$ 502,758	\$ 808,469	\$ 472,208	\$ 554,116
<b>Licenses and Permits</b>					
001 Elected Offcl	\$ 300		\$	875	\$ 800
<b>Miscellaneous</b>					
001 Elected Offcl	\$ 1,022	\$ 17,272	\$ 1,138	\$ 1,068	\$ 7,154
002 Dept	\$ 153,447	\$ 167,125	\$ 160,565	\$ 171,100	\$ 166,398
<b>Taxes</b>					
001 Elected Offcl	\$ 1,818,970	\$ 5,857,548	\$ 6,121,676	\$ 7,303,159	\$ 7,591,639
<b>Transfers</b>					

## Revenue Summary Per Elected Official FY 2020-2025

Elected Official	FY 2020	FY 2021	FY 2022	FY2023	FY 2024
001 Elected Offcl	\$ 92,104	\$ 55,468	\$ 175,880	\$ 130,142	\$ (792,517)
002 Dept				\$ (63,243)	\$ (1,047,982)
172 Court Interlock Device				\$ (3,495)	\$ (15,000)
<b>Pros Atty</b>	<b>\$ 207,071</b>	<b>\$ 223,039</b>	<b>\$ 183,082</b>	<b>\$ 297,305</b>	<b>\$ 238,769</b>
<b>Charges for Services</b>					
001 Elected Offcl	\$ 64,540	\$ 63,165	\$ 13,370	\$ 11,165	\$ 17,745
137 Juv Div	\$ 3,205	\$ 2,866	\$ 3,211	\$ 3,953	\$ 3,734
<b>Fines and Forfeitures</b>					
001 Elected Offcl	\$ 30,049	\$ 36,296	\$ 34,014	\$ 37,867	\$ 33,739
050 Civil Div	\$ -				
<b>Fund Balance Appropriation</b>					
051 HR	\$ -	\$ -			
<b>Intergovernmental</b>					
001 Elected Offcl	\$ 2,127	\$ -	\$ 995	\$ -	
137 Juv Div	\$ 5,130	\$ 5,163	\$ 5,342	\$ 7,344	\$ 7,584
<b>Miscellaneous</b>					
001 Elected Offcl	\$ 100,025	\$ 113,591	\$ 110,053	\$ 15,118	\$ 5,909
050 Civil Div	\$ 345	\$ 124			
051 HR	\$ -	\$ 51			
137 Juv Div	\$ 1,650	\$ 1,783	\$ 3,838	\$ 2,139	\$ 2,273
<b>Transfers</b>					
001 Elected Offcl			\$ 8,678	\$ 76,962	\$ 15,710
050 Civil Div			\$ 2,942	\$ 70,080	\$ 77,088
051 HR			\$ 639	\$ 64,822	\$ 74,986
137 Juv Div			\$ -	\$ 7,855	
<b>Sheriff</b>	<b>\$ 7,113,038</b>	<b>\$ 6,902,585</b>	<b>\$ 7,820,837</b>	<b>\$ 13,661,286</b>	<b>\$ 10,228,436</b>
<b>Charges for Services</b>					
001 Elected Offcl	\$ 33	\$ -	\$ 245		
114 OEM			\$ 8,078		
120 911	\$ 102,674	\$ 51,337	\$ 51,337	\$ -	\$ 103,701
124 911 - Enhncd Sys	\$ 1,781,735	\$ 1,785,106	\$ 1,856,325	\$ 1,896,061	\$ 1,852,421
603 Civil	\$ 369,926	\$ 314,322	\$ 318,876	\$ 312,014	\$ 297,171
604 Animal Cntrl	\$ 11,473	\$ 9,343	\$ 9,930	\$ 4,700	\$ 1,275
605 Patrol	\$ 561,245	\$ 470,418	\$ 572,328	\$ 961,689	\$ 1,294,499
625 Drivers Lic	\$ 48,640	\$ 54,120	\$ 59,600	\$ 60,680	\$ 58,480
630 Records	\$ 5,113	\$ 3,225	\$ 4,298	\$ 5,229	\$ 5,860
640 S&R	\$ -	\$ 1,487	\$ 6,400		
660 Jail Ops	\$ 1,320,267	\$ 1,824,064	\$ 1,984,299	\$ 3,698,023	\$ 4,219,565
<b>Fines and Forfeitures</b>					
001 Elected Offcl	\$ 3,031	\$ 2,008	\$ 5,809	\$ 2,732	\$ 6,946
603 Civil			\$ 15	\$ 50	
604 Animal Cntrl	\$ 2,116	\$ 1,434	\$ 1,549	\$ 1,436	\$ 850
605 Patrol	\$ 13,324	\$ 7,782	\$ 15,826	\$ 32,775	\$ 2,258
625 Drivers Lic	\$ (60)	\$ (80)	\$ -	\$ 60	\$ (40)
660 Jail Ops	\$ 9,311	\$ 12,381	\$ 4,628	\$ 2,988	\$ 4,579
685 Rec Safety	\$ 400	\$ 678	\$ 522		
<b>Fund Balance Appropriation</b>					
001 Elected Offcl	\$ -				
002 Dept	\$ -	\$ -			
114 OEM			\$ -	\$ -	\$ -
120 911	\$ -	\$ -			
124 911 - Enhncd Sys	\$ -	\$ -	\$ -	\$ -	\$ -
605 Patrol	\$ -	\$ -	\$ -	\$ -	\$ -
640 S&R			\$ -	\$ -	
650 Maint			\$ -	\$ -	\$ -
660 Jail Ops	\$ -	\$ -	\$ -	\$ -	\$ -
685 Rec Safety	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Intergovernmental</b>					
002 Dept	\$ 16,330	\$ 42,787	\$ 51,259	\$ 19,835	
114 OEM	\$ 376,739	\$ 600,873	\$ 464,479	\$ 535,864	\$ 544,823
124 911 - Enhncd Sys	\$ 71,359		\$ -	\$ 98,027	\$ (691)
605 Patrol	\$ 36,039	\$ 115,710	\$ 93,161	\$ 32,706	\$ 93,658
660 Jail Ops	\$ 13,100	\$ 16,400	\$ 27,992	\$ 22,400	\$ 22,200
685 Rec Safety	\$ 435,030	\$ 528,545	\$ 419,647	\$ 533,167	\$ 456,337
<b>Investment Gain/(Loss)</b>					
124 911 - Enhncd Sys	\$ 26,980	\$ 2,070	\$ 6,460	\$ 11,570	\$ 33,540
605 Patrol	\$ 2,957	\$ 1,117	\$ 1,297	\$ 4,937	\$ 3,635
<b>Licenses and Permits</b>					
604 Animal Cntrl	\$ 3,556	\$ 3,151	\$ 2,917	\$ 2,799	\$ 2,484
605 Patrol	\$ 1,600	\$ 1,350	\$ 1,210	\$ 1,905	\$ 1,955
625 Drivers Lic	\$ 259,842	\$ 375,041	\$ 518,578	\$ 517,317	\$ 586,913

**Revenue Summary Per Elected Official  
FY 2020-2025**

Elected Official	FY 2020	FY 2021	FY 2022	FY2023	FY 2024
630 Records	\$ 18,670	\$ 38,484	\$ 34,182	\$ 45,230	\$ (55,683)
685 Rec Safety	\$ 10,547	\$ 13,654	\$ 21,343	\$ 24,437	\$ 15,899
<b>Miscellaneous</b>					
001 Elected Offcl		\$ 60,156	\$ 62,730	\$ 152,413	\$ 26,504
114 OEM	\$ 15,016	\$ -	\$ 21,925	\$ 4,595	\$ 55,393
120 911	\$ (1)	\$ -	\$ (0)	\$ 100	\$ -
124 911 - Enhncd Sys					\$ 132,869
603 Civil			\$ 45		
604 Animal Cntrl	\$ -	\$ -	\$ 521	\$ 125	\$ 68
605 Patrol	\$ 1,461,050	\$ 205,841	\$ 243,258	\$ 178,981	\$ 385,344
620 Detective	\$ 10,796	\$ 49,801	\$ 25		
625 Drivers Lic	\$ 827	\$ 3,616	\$ 1,178	\$ 621	\$ (446)
630 Records	\$ 767	\$ 9,687	\$ 3,578	\$ 5,593	\$ 13,103
640 S&R	\$ 31,898	\$ 25,718	\$ 41,551	\$ 33,085	\$ 56,490
650 Maint			\$ 450	\$ 1,211	\$ 151
660 Jail Ops	\$ 90,108	\$ 73,059	\$ 39,997	\$ 58,919	\$ 256,068
685 Rec Safety	\$ 600	\$ 3,150	\$ 600	\$ 2,600	\$ -
<b>Transfers</b>					
001 Elected Offcl		\$ 90,888	\$ 18,655	\$ 22,902	\$ 14,972
002 Dept		\$ 1,738			
114 OEM		\$ 23,945	\$ 123,904		
120 911	\$ 88,986	\$ 471	\$ 63,471	\$ 1,735	\$ 139,300
124 911 - Enhncd Sys	\$ (88,986)	\$ -	\$ 471	\$ -	\$ 10,110
603 Civil			\$ 4,699	\$ 11,617	\$ 916
604 Animal Cntrl			\$ -	\$ 2,323	
605 Patrol		\$ 52,555	\$ 255,374	\$ 3,922,043	\$ (456,945)
620 Detective			\$ 220,569	\$ 41,164	\$ 17,494
625 Drivers Lic		\$ 3,079	\$ 482	\$ 10,356	\$ 2,300
630 Records		\$ -	\$ 2,100	\$ 23,920	\$ 1,243
640 S&R					\$ 6,588
650 Maint			\$ 1,112	\$ 131,389	\$ (47,691)
660 Jail Ops		\$ 44,849	\$ 168,159	\$ 211,614	\$ 68,474
685 Rec Safety		\$ (22,774)	\$ 3,393	\$ 15,350	\$ (6,505)
<b>Treasurer</b>	<b>\$ 77,652</b>	<b>\$ 71,468</b>	<b>\$ 79,009</b>	<b>\$ 157,677</b>	<b>\$ 202,662</b>
<b>Charges for Services</b>					
001 Elected Offcl	\$ 67,423	\$ 52,020	\$ 45,175	\$ 37,888	\$ 80,137
<b>Fines and Forfeitures</b>					
001 Elected Offcl	\$ 5,852	\$ 5,546	\$ 5,261	\$ 3,560	\$ 4,001
<b>Investment Gain/(Loss)</b>					
001 Elected Offcl	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous</b>					
001 Elected Offcl	\$ 2,423	\$ 2,417	\$ 25,516	\$ 27,335	\$ 5,713
<b>Taxes</b>					
001 Elected Offcl	\$ 1,953	\$ 2,167	\$ 3,057	\$ 2,375	\$ 2,101
<b>Transfers</b>					
001 Elected Offcl		\$ 9,317	\$ -	\$ 86,518	\$ 110,710
<b>Grand Total</b>	<b>\$ 121,926,697</b>	<b>\$ 131,952,926</b>	<b>\$ 128,573,090</b>	<b>\$ 157,460,181</b>	<b>\$ 179,382,761</b>

## Revenue Performance by Fund

### FY 2020-2025

Fund	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025
	Amended	Actual	Adopted								
10 GF	\$ 25,136,239	\$ 25,802,428	\$ 24,146,906	\$ 24,442,632	\$ 26,479,234	\$ 20,392,300	\$ 30,091,520	\$ 32,291,882	\$ 31,869,019	\$ 38,647,482	\$ 31,892,288
11 Repl Resv/Acq	\$ 10,066,162	\$ 87,344	\$ 9,741,137	\$ 3,874,682	\$ 3,356,742	\$ (1,280,959)	\$ 1,938,593	\$ (2,605,547)	\$ 8,173,667	\$ 1,602,043	\$ 502,830
13 Liab Ins	\$ 810,701	\$ 841,500	\$ 843,874	\$ 871,769	\$ 879,669	\$ 891,397	\$ 921,258	\$ 960,067	\$ 1,022,373	\$ 1,080,176	\$ 1,320,865
15 JF	\$ 46,015,126	\$ 46,624,322	\$ 46,207,089	\$ 49,614,094	\$ 51,166,058	\$ 53,488,558	\$ 58,850,938	\$ 60,081,549	\$ 59,898,090	\$ 62,417,814	\$ 54,377,354
154 Jail Commissary	\$ 67,301	\$ 98,272	\$ 53,995	\$ 116,986	\$ 67,301	\$ 131,126	\$ 67,301	\$ 187,590	\$ 67,301	\$ 368,060	\$ 50,000
155 Sheriff Donation	\$ 31,330	\$ 43,036	\$ 31,858	\$ 102,759	\$ 32,268	\$ 164,225	\$ 45,748	\$ 91,740	\$ 49,594	\$ 118,947	\$ 62,564
158 Drug Seizure - KCSO Patrol	\$ 27,300	\$ 16,281	\$ 39,400	\$ 12,699	\$ 5,000	\$ 18,465	\$ 115,000	\$ 37,712	\$ 47,504	\$ 5,893	\$ 15,000
18 Centennial Trl	\$ 43,555	\$ 30,000	\$ 6,500	\$ 30,000	\$ 51,296	\$ 90,000	\$ 103,500	\$ 30,000	\$ 31,500	\$ 30,000	\$ 6,500
19 Tourism Promo	\$ 1,000	\$ 1,151	\$ 1,500	\$ 1,713	\$ 1,500	\$ 998	\$ 1,500	\$ 461	\$ 1,500	\$ 1,377	\$ 1,000
20 Public Transport	\$ 10,289,596	\$ 2,183,304	\$ 8,264,961	\$ 2,648,727	\$ 9,771,081	\$ 3,205,632	\$ 11,886,540	\$ 4,229,471	\$ 7,692,932	\$ 3,280,464	\$ 617,974
21 ARPA Recovery Funds			\$ 32,184,700	\$ 12,946	\$ 32,171,754	\$ 113,048	\$ 32,058,706	\$ 2,555,019	\$ 29,503,687	\$ 16,701,983	\$ -
30 Airport	\$ 1,323,278	\$ 1,334,957	\$ 2,615,915	\$ 1,432,292	\$ 2,625,777	\$ 2,352,466	\$ 1,534,339	\$ 2,558,228	\$ 2,498,612	\$ 2,115,411	\$ 2,388,635
301 Airport Sewer Fund	\$ 83,691	\$ 68,228	\$ 84,765	\$ 94,035	\$ 335,197	\$ 348,154	\$ 107,889	\$ 104,033	\$ 289,405	\$ 99,908	\$ 61,405
31 CO Fair	\$ 611,915	\$ 555,651	\$ 166,649	\$ 178,901	\$ 612,942	\$ 574,485	\$ 526,808	\$ 552,768	\$ -	\$ 1,654	\$ -
32 NWC	\$ 388,612	\$ 352,062	\$ 364,896	\$ 370,796	\$ 417,509	\$ 363,357	\$ 386,559	\$ 393,153	\$ 396,623	\$ 355,726	\$ 410,406
33 Health Dist	\$ 804,126	\$ 818,706	\$ 824,859	\$ 837,514	\$ 1,266,408	\$ 1,270,586	\$ 1,685,546	\$ 1,695,279	\$ 1,696,345	\$ 1,698,486	\$ 1,678,196
34 Hist Society	\$ 51,885	\$ 52,162	\$ 31,712	\$ 32,074	\$ 46,364	\$ 34,306	\$ 58,035	\$ 44,999	\$ 58,800	\$ 58,537	\$ 9,460
35 Parks	\$ 488,513	\$ 489,523	\$ 472,264	\$ 612,994	\$ 744,181	\$ 587,593	\$ 797,755	\$ 631,606	\$ 659,177	\$ 744,270	\$ 712,035
36 Snowmobile	\$ 179,722	\$ 110,375	\$ 144,262	\$ 65,080	\$ 130,690	\$ 134,103	\$ 136,932	\$ 126,990	\$ 99,690	\$ 44,076	\$ 89,435
37 CO Vessel	\$ 1,075,947	\$ 710,257	\$ 1,117,820	\$ 885,516	\$ 1,049,192	\$ 773,868	\$ 1,057,217	\$ 854,773	\$ 840,327	\$ 767,896	\$ 750,772
38 Pub Access	\$ 6,970	\$ (12,094)	\$ -	\$ 8,358	\$ -	\$ 10,950	\$ -	\$ 13,782	\$ -	\$ (30,084)	\$ -
40 Indigent	\$ 1,183,152	\$ 456,104	\$ 977,109	\$ 560,139	\$ 544,815	\$ (91,114)	\$ 349,540	\$ 14,714	\$ 178,810	\$ 2,360	\$ -
45 Dist Crt	\$ 6,531,726	\$ 6,670,109	\$ 6,947,348	\$ 7,478,149	\$ 7,862,585	\$ 8,353,728	\$ 9,366,652	\$ 9,515,183	\$ 9,875,343	\$ 9,024,631	\$ 10,293,402
455 Crt Intrick	\$ 15,000	\$ 16,685	\$ 15,300	\$ 20,483	\$ 15,300	\$ 21,716	\$ 15,300	\$ 15,397	\$ 15,300	\$ 75	\$ 15,300
46 Reval	\$ 2,907,963	\$ 2,666,664	\$ 2,936,066	\$ 2,837,773	\$ 3,294,016	\$ 3,166,346	\$ 4,184,849	\$ 3,472,198	\$ 4,321,562	\$ 3,711,702	\$ 4,219,552
49 Aquifer Prot	\$ 554,859	\$ 474,054	\$ 546,874	\$ 482,517	\$ 525,628	\$ 489,351	\$ 668,551	\$ 498,493	\$ 717,670	\$ 505,919	\$ 611,556
50 Constructn	\$ 7,403,773	\$ 3,061,899	\$ 4,741,266	\$ 4,261,402	\$ 4,332,151	\$ 1,601,266	\$ 9,238,851	\$ 6,951,039	\$ 7,521,307	\$ 2,429,025	\$ -
60 SW	\$ 17,347,343	\$ 13,948,924	\$ 15,641,310	\$ 15,482,509	\$ 17,659,665	\$ 15,858,954	\$ 19,384,321	\$ 16,146,957	\$ 33,816,575	\$ 17,100,995	\$ 21,638,083
<b>Grand Total</b>	<b>\$ 133,446,785</b>	<b>\$ 107,501,904</b>	<b>\$ 159,150,335</b>	<b>\$ 117,369,540</b>	<b>\$ 165,444,323</b>	<b>\$ 113,064,903</b>	<b>\$ 185,579,748</b>	<b>\$ 141,449,538</b>	<b>\$ 201,342,713</b>	<b>\$ 162,884,825</b>	<b>\$ 131,724,612</b>

Fund	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024		FY 2025
	Amended	Actual	Adopted								
14 Health Ins	\$ 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	\$ 12,715,982	\$ 13,837,914
47 EMS	\$ 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	\$ 3,791,180	\$ 3,901,755
<b>Grand Total</b>	<b>\$ 13,719,243</b>	<b>\$ 14,437,704</b>	<b>\$ 14,394,956</b>	<b>\$ 14,614,703</b>	<b>\$ 14,868,592</b>	<b>\$ 15,512,324</b>	<b>\$ 17,042,575</b>	<b>\$ 16,036,028</b>	<b>\$ 16,981,511</b>	<b>\$ 16,507,162</b>	<b>\$ 17,739,669</b>

<b>Total Revenues</b>	<b>\$ 147,166,028</b>	<b>\$ 121,939,608</b>	<b>\$ 173,545,291</b>	<b>\$ 131,984,243</b>	<b>\$ 180,312,915</b>	<b>\$ 128,577,227</b>	<b>\$ 202,622,323</b>	<b>\$ 157,485,566</b>	<b>\$ 218,324,224</b>	<b>\$ 179,391,987</b>	<b>\$ 149,464,281</b>
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# 2025 REVENUE TYPE BY FUND

Fund	Taxes	Charges for Services	Inter-governmental	Fund Balance Use	Licenses and Permits	Investment Gain/(Loss)	Miscellaneous	Fines and Forfeitures	Transfers	Grand Total
10 General Fund	\$ 9,656,813	\$ 7,063,585	\$ 7,805,128	\$ 525,380	\$ 1,787,786	\$ 4,541,290	\$ 252,350	\$ 3,700	\$ 256,256	\$ 31,892,288
11 Repl Reserve			\$ -	\$ -			\$ -		\$ 502,830	\$ 502,830
13 Liability Insurance	\$ 1,210,795						\$ -		\$ 110,070	\$ 1,320,865
14 Health Insurance		\$ 13,777,914	\$ 60,000				\$ -			\$ 13,837,914
15 Justice Fund	\$ 36,627,109	\$ 4,685,954	\$ 10,903,850	\$ 387,839	\$ 488,481		\$ 384,373	\$ 343,913	\$ 555,835	\$ 54,377,354
154 Jail Commissary		\$ 135,000		\$ 165,000			\$ 250,000		\$ (500,000)	\$ 50,000
155 Sheriff Donation							\$ 62,564			\$ 62,564
158 Drug Seizure						\$ -		\$ 15,000		\$ 15,000
18 Centennial Trail		\$ 50,000		\$ (68,500)					\$ 25,000	\$ 6,500
19 Tourism Promotion			\$ 1,000							\$ 1,000
20 Public Transportation		\$ -	\$ 617,974	\$ -			\$ -			\$ 617,974
21 ARPA Recovery Funds			\$ -							\$ -
30 Airport	\$ -	\$ 2,032,972		\$ 304,663			\$ 51,000		\$ -	\$ 2,388,635
301 Airport Sewer Fund		\$ 105,593		\$ (44,188)						\$ 61,405
31 County Fair	\$ -									\$ -
32 Noxious Weed Control	\$ 410,206	\$ 200					\$ -		\$ -	\$ 410,406
33 Health District	\$ 1,633,200								\$ 44,996	\$ 1,678,196
34 Historical Society	\$ 9,460		\$ -							\$ 9,460
35 Parks and Waterways	\$ 617,931	\$ 206,500		\$ (112,396)			\$ -		\$ -	\$ 712,035
36 Snowmobile				\$ 10,385	\$ 76,100				\$ 2,950	\$ 89,435
37 Vessel			\$ 832,738	\$ (91,966)	\$ 10,000		\$ -		\$ -	\$ 750,772
38 Public Access			\$ 13,500	\$ (13,500)		\$ -				\$ -
40 Indigent	\$ -									\$ -
45 District Court	\$ 7,863,734	\$ 153,920	\$ 1,205,863	\$ 54,309	\$ -		\$ 1,176	\$ 1,014,400	\$ -	\$ 10,293,402
455 Court Interlock				\$ 30,000				\$ 15,300	\$ (30,000)	\$ 15,300
46 Revaluation	\$ 4,179,552			\$ 40,000					\$ -	\$ 4,219,552
47 EMS	\$ 3,636,826		\$ 218,929		\$ 46,000					\$ 3,901,755
49 Aquifer Protection	\$ 444,316			\$ 103,290			\$ 100,000		\$ (36,050)	\$ 611,556
50 Construction			\$ -				\$ -			\$ -
60 Solid Waste	\$ -	\$ 15,890,315		\$ 6,480,655			\$ 199,000	\$ -	\$ (931,887)	\$ 21,638,083
<b>Grand Total</b>	<b>\$ 66,289,942</b>	<b>\$ 44,101,953</b>	<b>\$ 21,658,982</b>	<b>\$ 7,770,971</b>	<b>\$ 2,408,367</b>	<b>\$ 4,541,290</b>	<b>\$ 1,300,463</b>	<b>\$ 1,392,313</b>	<b>\$ -</b>	<b>\$ 149,464,281</b>

# 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.

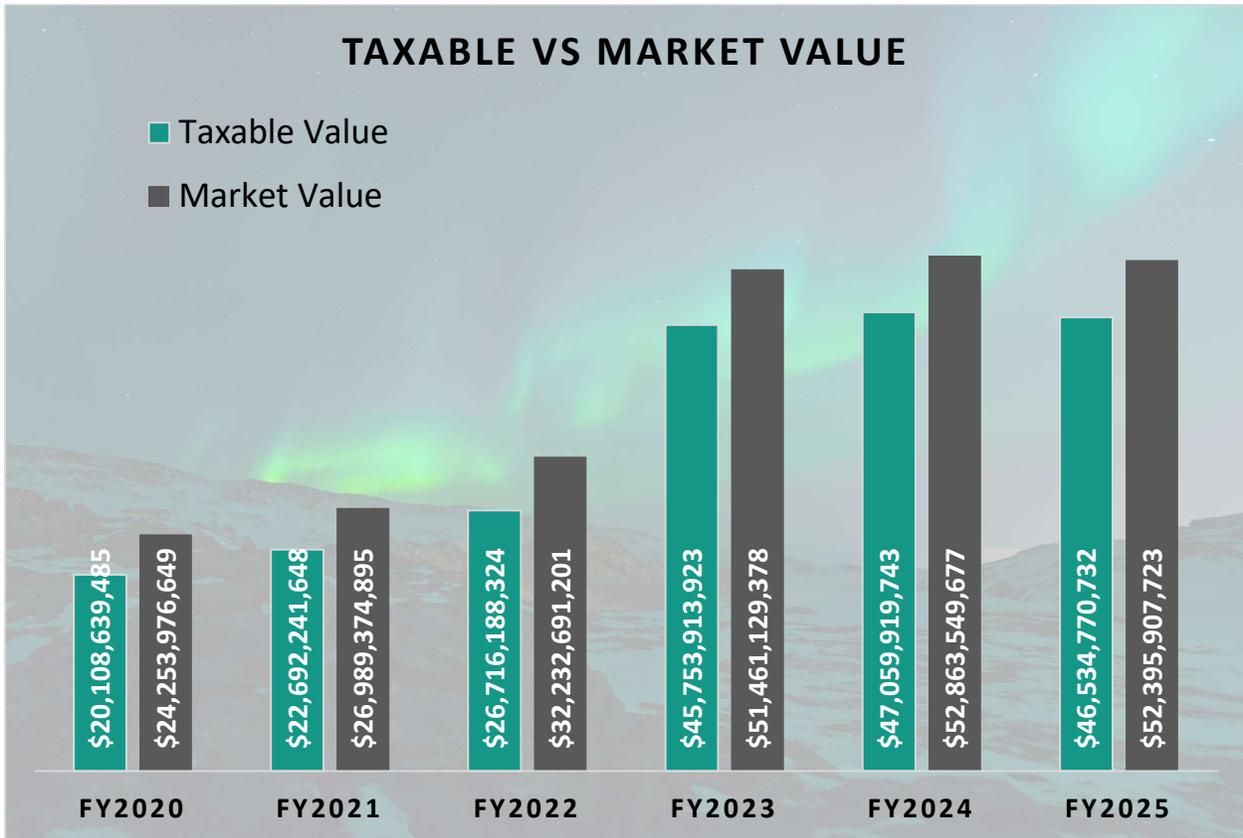
The new construction value is an additional component in the support needed for County services and infrastructure for the growth. For fiscal year 2025, the table below breaks down levy rates by fund, both the maximum allowed by law and the actual rate levied for FY 2025. The District Court levies the most at 42.14% of the maximum allowed rate and the Justice Fund is a close second at 39.19%.

<b>Fund</b>	<b>Maximum Allowed Levy Rate</b>	<b>FY2025 Levy Rate</b>	<b>% of Maximum Rate Allowed</b>
Airport	0.000400000	-	0.00%
County Fair	0.000100000	-	0.00%
District Court	0.000400000	0.000168556	42.14%
General Fund	0.002600000	0.000197086	7.58%
Health District	0.000400000	0.000035021	8.76%
Historical Society	0.000120000	0.000000203	0.17%
Justice Fund	0.002000000	0.000783868	39.19%
Liability Insurance	No Limit	0.000026019	N/A
Noxious Weeds	0.000600000	0.000008815	1.47%
Parks	0.000100000	0.000013279	13.28%
Revaluation	0.000400000	0.000089601	22.40%
<b>Total</b>	<b>0.007120000</b>	<b>0.001322448</b>	<b>19%</b>

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.

# Property Tax, Valuation, and Budget Trends

For every Kootenai County tax dollar spent in fiscal year 2025, 59 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.



*FY2025 values are Preliminary Values captured at the time of setting levies in September, whereas the values for previous years have been finalized and closed in December. FY2025 values will be finalized in March 2025.*

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 operations and in the Justice Fund for public safety services. Property tax makes up 46.72% of the County’s fiscal year 2025 total budget (does not include the Ambulance District).

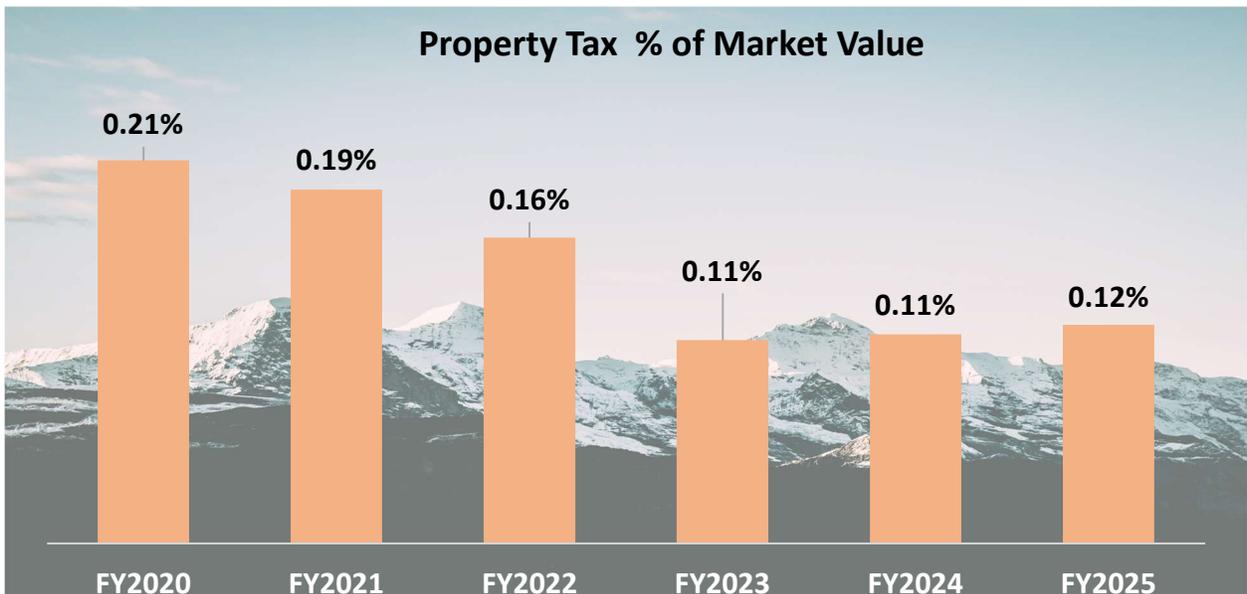
The chart below illustrates the County’s budget in relation to the amount of property tax levied, in comparison with values and forgone.

# Property Tax, Valuation, and Budget Trends

<i>In Thousands</i>						
	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
County Budget	\$ 101,598	\$ 98,949	\$ 108,923	\$ 120,477	\$ 141,126	\$ 131,725
Property Tax Levy	\$ 49,927	\$ 51,315	\$ 52,989	\$ 56,191	\$ 59,416	\$ 61,540
Property Tax % of Budget	49.14%	51.86%	48.65%	46.64%	42.10%	46.72%
Taxable Value	\$ 20,108,639	\$ 22,692,242	\$ 26,716,188	\$ 45,753,914	\$ 47,059,920	\$ 46,534,771
Market Value	\$ 24,253,977	\$ 26,989,375	\$ 32,232,691	\$ 51,461,129	\$ 52,863,550	\$ 52,395,908
Levy Rate	0.002488493	0.002267729	0.0019888108	0.001227184	0.001262428	0.001322448
Levy % of Market Value	0.21%	0.19%	0.16%	0.11%	0.11%	0.12%
Forgone Accrued	\$ -	\$ -	\$ 1,498	\$ 838	\$ -	\$ -
Forgone Balance	\$ 9,106	\$ 9,106	\$ 10,604	\$ 11,442	\$ 11,442	\$ 11,442

*\*FY2025 values are Preliminary Values captured at the time of setting levies, whereas the values for previous years have been finalized and closed. FY2025 values will be finalized in March 2025. (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 2020-2025

	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025
<b>County Levy Funds</b>						
10 - General Fund	\$ 11,450,754	\$ 6,713,659	\$ 6,488,224	\$ 9,361,176	\$ 8,637,233	\$ 9,171,358
13 - Liability Insurance	\$ 700,631	\$ 733,804	\$ 769,599	\$ 814,688	\$ 912,303	\$ 1,210,795
15 - Justice Fund	\$ 31,585,373	\$ 33,527,378	\$ 34,793,891	\$ 32,947,699	\$ 36,134,281	\$ 36,477,109
30 - Airport	\$ 323,137	\$ 161,214	\$ 131,000	\$ -	\$ -	\$ -
31 - County Fair	\$ 80,000	\$ 80,000	\$ 120,000	\$ 150,000	\$ -	\$ -
32 - Noxious Weeds	\$ 336,940	\$ 356,715	\$ 347,487	\$ 382,876	\$ 351,578	\$ 410,206
33 - Panhandle Health Dist	\$ 759,130	\$ 779,863	\$ 783,975	\$ 1,637,550	\$ 1,647,849	\$ 1,629,700
34 - Historical Society	\$ 25,885	\$ 21,900	\$ 21,900	\$ 28,035	\$ 28,300	\$ 9,460
35 - Parks & Waterways	\$ 341,867	\$ 387,574	\$ 409,127	\$ 322,374	\$ 483,589	\$ 617,931
45 - District Court	\$ 1,789,353	\$ 5,825,868	\$ 6,099,855	\$ 7,192,196	\$ 7,560,118	\$ 7,843,734
46 - Revaluation	\$ 2,533,557	\$ 2,726,836	\$ 3,024,020	\$ 3,354,207	\$ 3,660,992	\$ 4,169,552
<b>Total</b>	<b>\$ 49,926,627</b>	<b>\$ 51,314,811</b>	<b>\$ 52,989,078</b>	<b>\$ 56,190,801</b>	<b>\$ 59,416,243</b>	<b>\$ 61,539,845</b>
<b>Special Taxing Districts</b>						
47 - Kootenai County EMS	\$ 2,776,182	\$ 2,937,665	\$ 3,081,437	\$ 3,267,308	\$ 3,454,574	\$ 3,612,815
<b>Total</b>	<b>\$ 2,776,182</b>	<b>\$ 2,937,665</b>	<b>\$ 3,081,437</b>	<b>\$ 3,267,308</b>	<b>\$ 3,454,574</b>	<b>\$ 3,612,815</b>
<b>Total Funds</b>	<b>\$ 52,702,809</b>	<b>\$ 54,252,476</b>	<b>\$ 56,070,515</b>	<b>\$ 59,458,109</b>	<b>\$ 62,870,817</b>	<b>\$ 65,152,660</b>

A photograph of two horses grazing on a grassy hillside at sunset. The sun is low on the horizon, creating a warm, golden glow across the sky and the landscape. The horses are silhouetted against the bright light. The foreground is filled with dry, brownish grass and small plants. The background shows rolling hills and a clear sky.

# FUND SUMMARIES

# Fund Summaries

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## **GENERAL FUNDS**

# Fund Summaries

## 10 – GENERAL FUND

The General Fund contains many departments managed by different Elected Officials. The Commissioners manage Building & Grounds, Community Development, Information Systems, 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. These departments, managed by their elected official, are included in the General Fund. The General Fund has a levy limit set by statute.

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

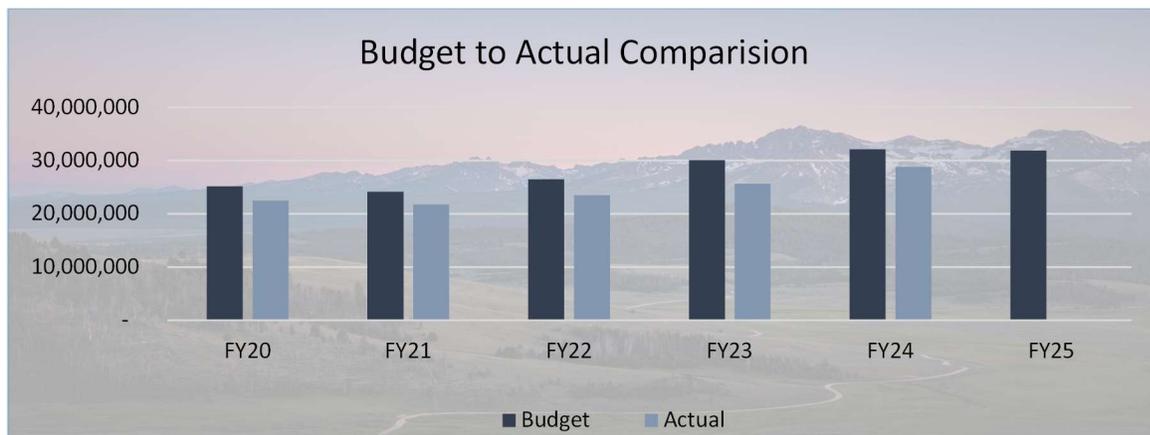
### FY2025 Highlights:

- Continued 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, Opioid revenues)
- Department Revenues

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 combined with Fund 10.

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

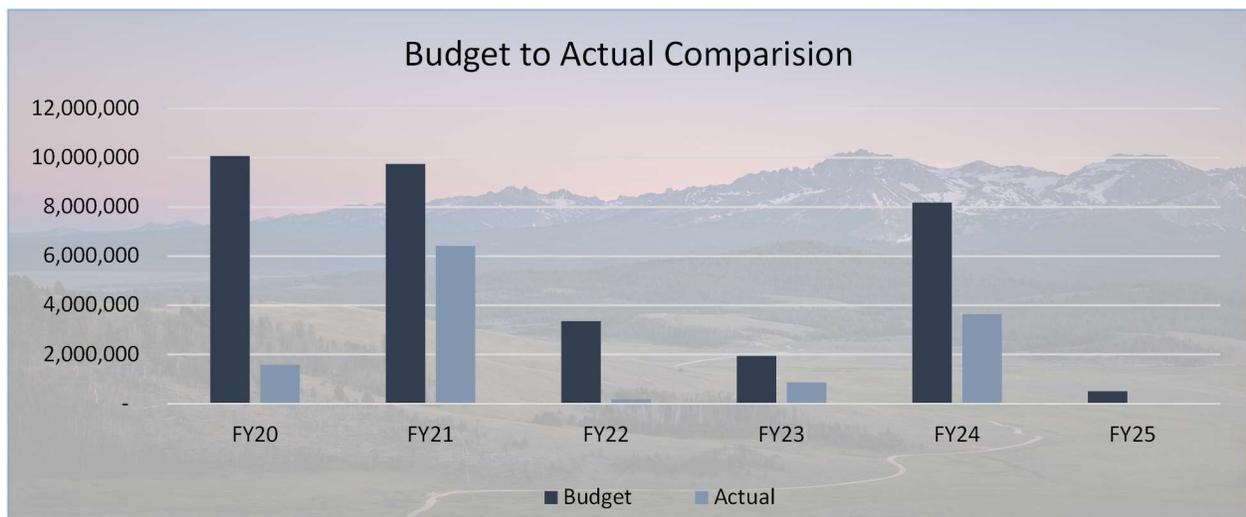
### FY2025 Highlights:

- Funds assigned and carried forward for various facility repairs
- Funds assigned for Jail Slider Replacement
- Funds assigned for Justice Building AHU

### 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.



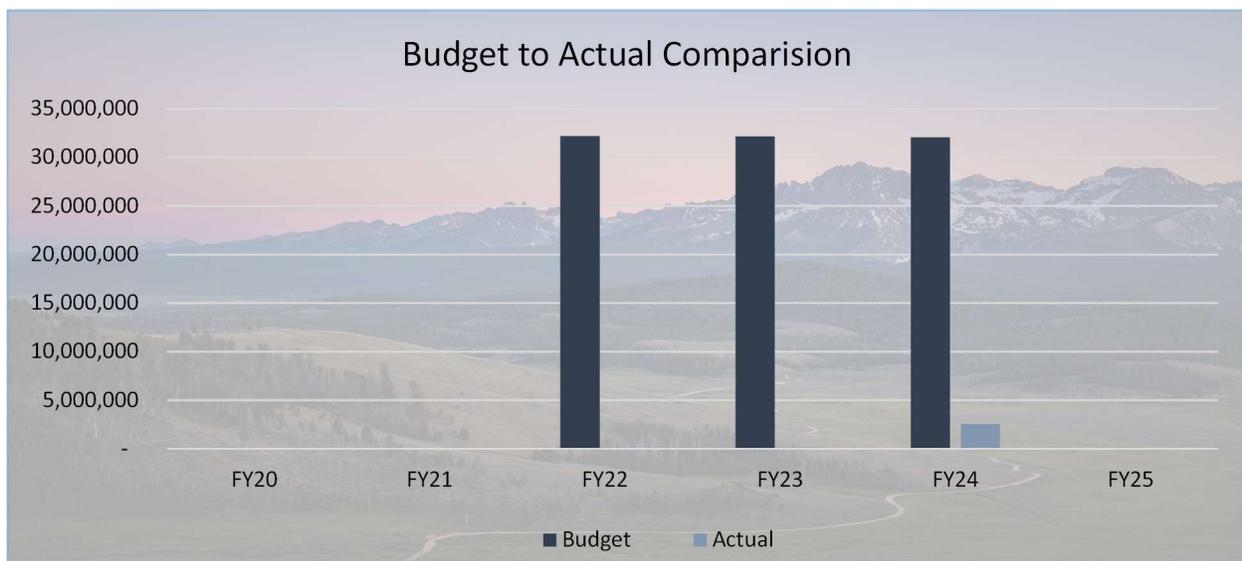
# Fund Summaries

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

On March 11, 2021, the American Rescue Plan Act of 2021 (ARPA) was signed into law, providing 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. The BOCC oversees the ARPA fund and has assigned the bulk 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.

### FY2025 Highlights:

- Funds assigned for -
  - \$29,855,872.40 assigned for the expansion of the current Justice Building
  - \$1,031,872 Kootenai County EMS Services Ambulance purchases
  - \$173,471.60 Wellspring Meadows and Sign-On Bonuses Wellspring Meadows
  - \$291,000 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
  - \$426,397 County Staff Administration
  - **\$32,184,700 Total Assigned**



# Fund Summaries

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## **OTHER LEVY FUNDS**

# Fund Summaries

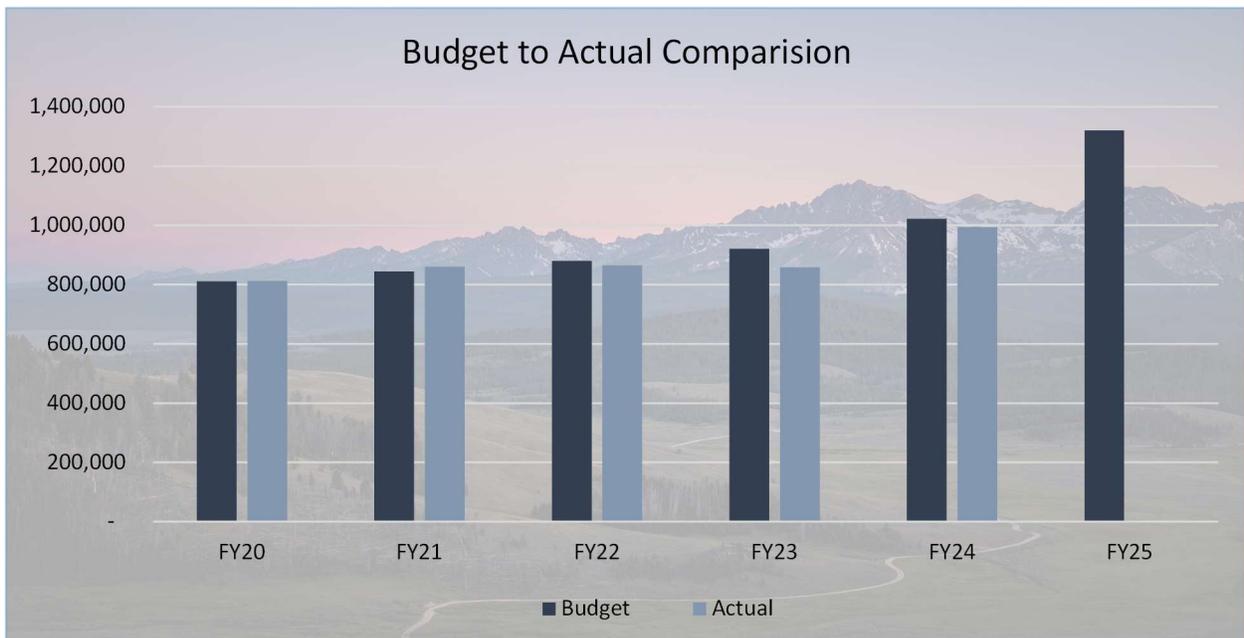
## Fund 13 – LIABILITY INSURANCE

This fund is managed by the elected Commissioners. It is used to capture the premium expense from the Idaho Counties Risk Management Program (ICRMP) and a self-insurance pool that is overseen by the County risk management function. Kootenai County may be liable for certain claims or damage of property that may arise in the ordinary course of operations. The self-insurance pool has been used to cover smaller claims and related repairs in lieu of filing claims against the County policy in an effort to manage the claims activity under the policy. Excess activity can adversely impact our experience rating and increase the resulting future premiums. The Liability Insurance fund has a levy limit set by statute.

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

### Major Revenue Streams

- Property Tax



# 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.

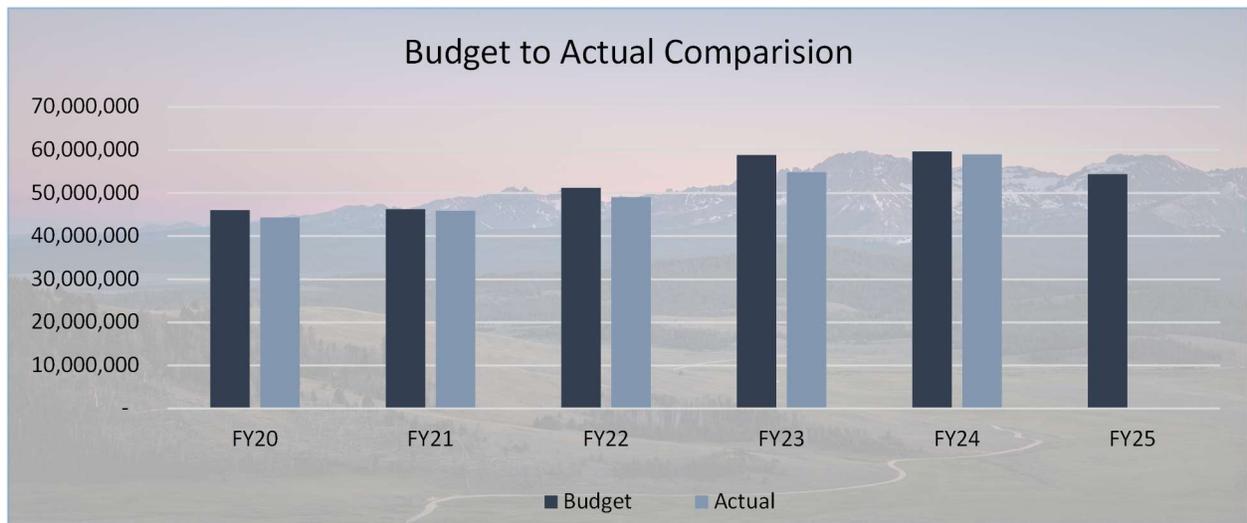
**Statute: I.C. 63-805**

### FY2025 Highlights:

- Constitutional Public Defense is no longer able to be funded by Property Tax, per House Bill 735. In FY2025 and going forward, the Public Defense has transitioned to functioning under the State, per House Bill 236.

### 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 2025, thereby reducing the property tax burden on taxpayers.

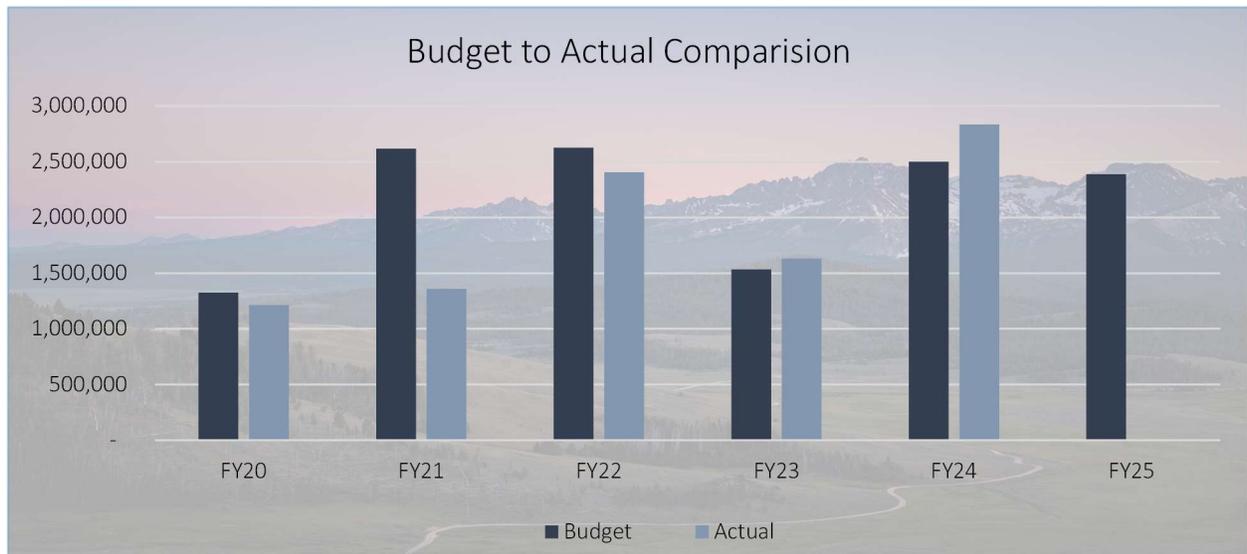
**Statute: I.C. 21-404**

### FY2025 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 Kootenai County Fire and Rescue 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. The County’s contributions to the Fair, including levy amount, are reported in Fund 31 and are included in the County’s financial statements.

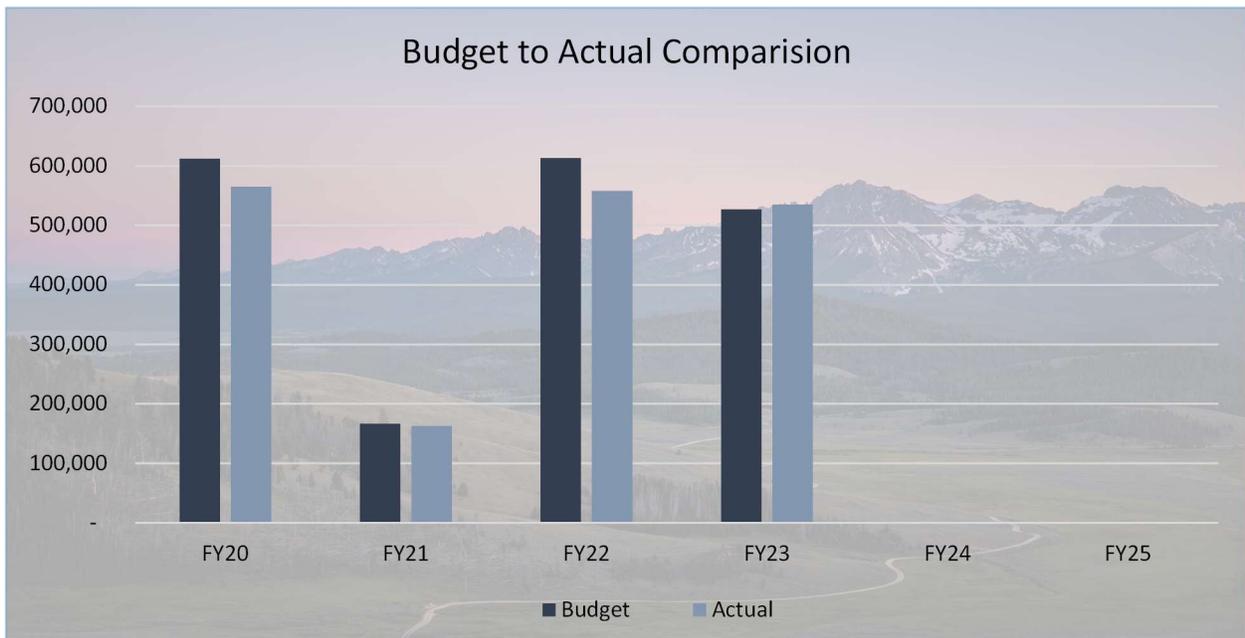
**Statute: I.C. 31-822**

### FY2025 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.

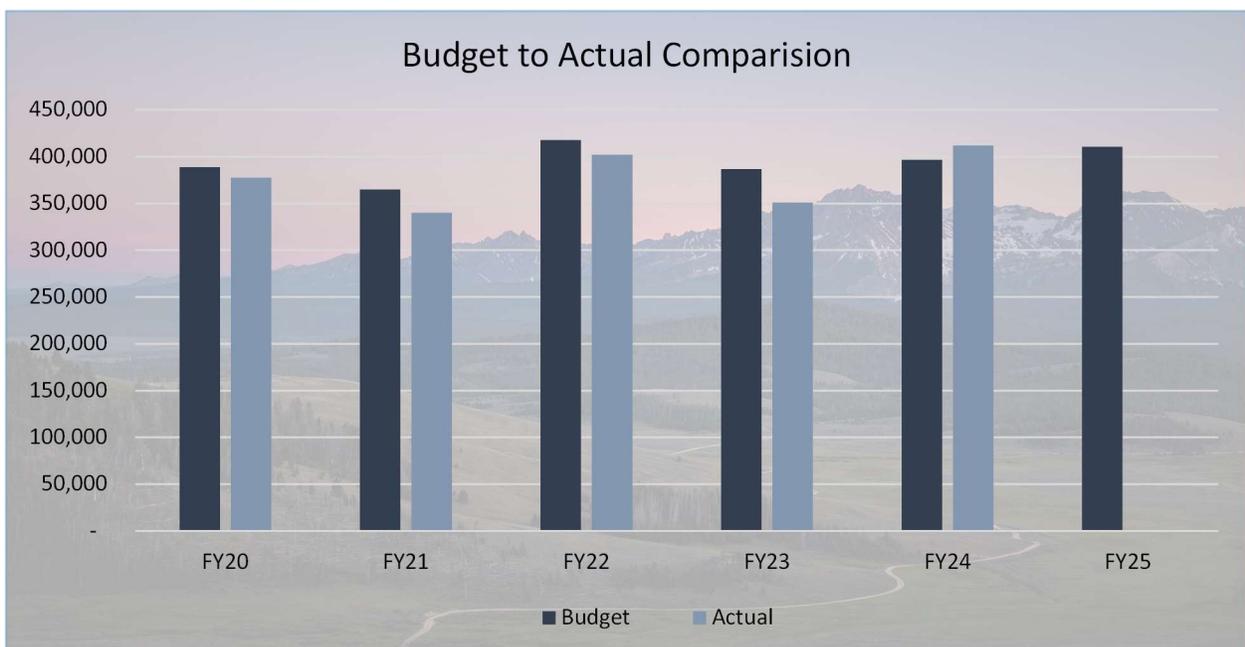
**Statute: I.C. 22-2406**

### FY2025 Highlights:

- \$55,434 budgeted fleet vehicle purchase, split between Funds 32, 35, and 37.

### 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.

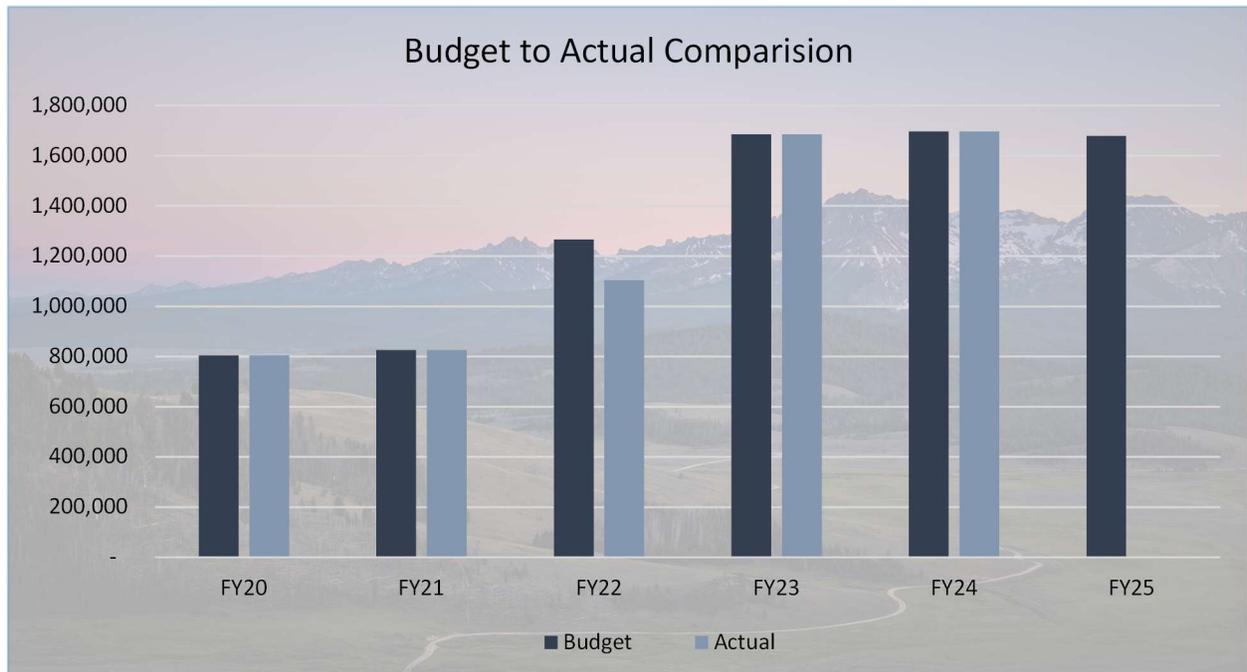
**Statute: I.C. 31-862**

### FY2025 Highlights:

- Kootenai County’s FY2025 portion of funding is \$1,678,196

### 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 society is required to present their budget annually to the Commissioners for approval to levy.

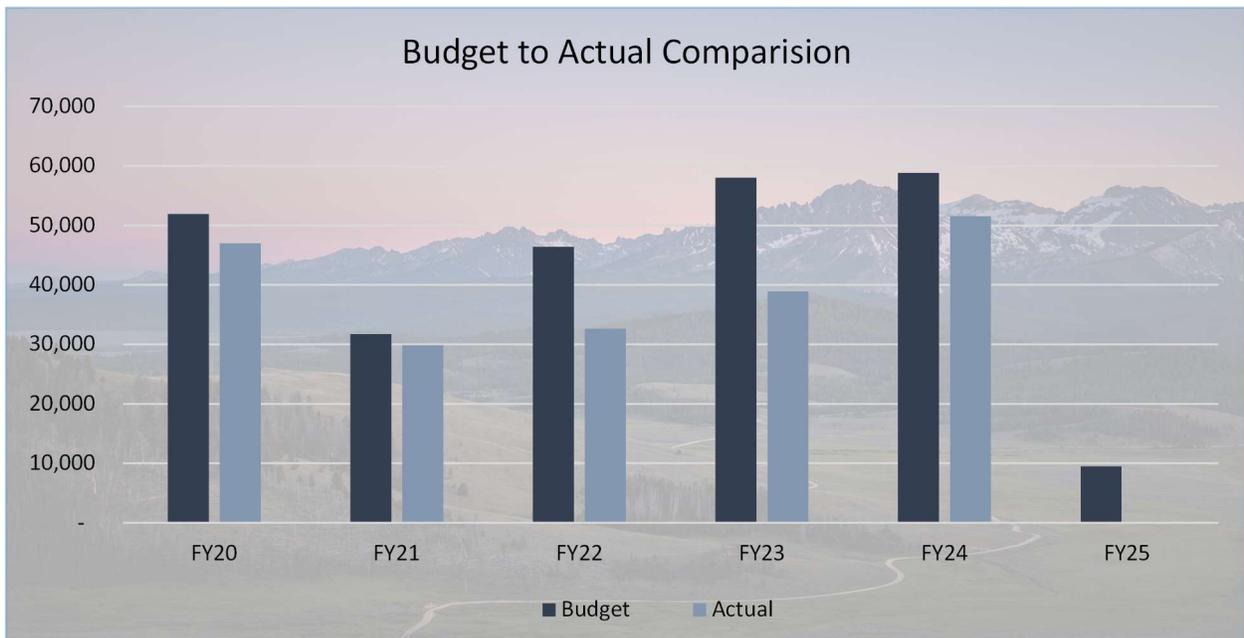
**Statute: I.C. 31-864**

### FY2025 Highlights:

- Total levy of \$9k

### 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.

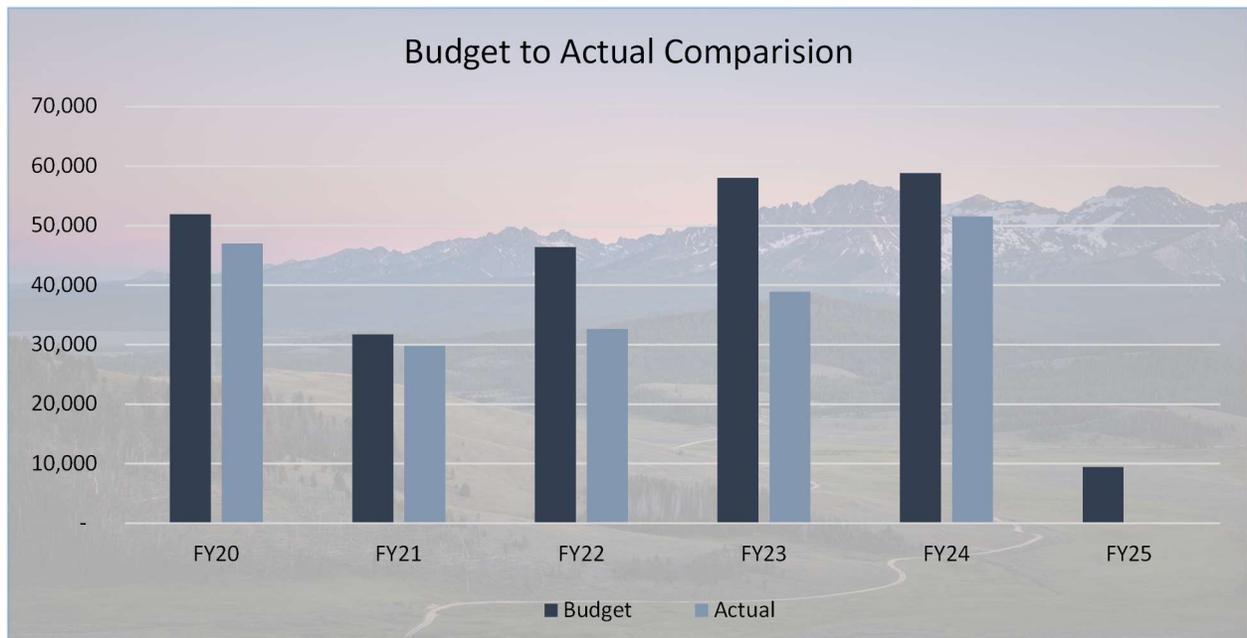
**Statute: I.C. 63-805**

### FY2025 Highlights:

- \$55,434 budgeted fleet vehicle purchase, split between Funds 32, 35, and 37.

### 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.

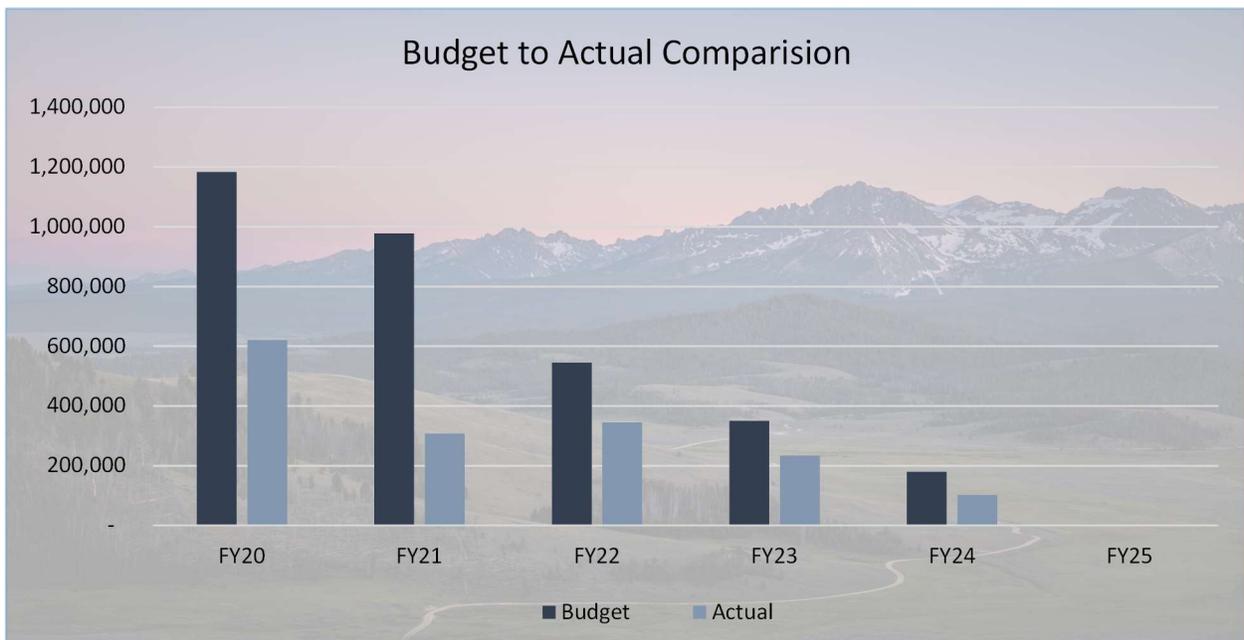
**Statute: I.C. 31-863**

### FY2025 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.
- As of FY25, the Indigent is no longer used, and the remaining operations are transferred to the General Fund.

### 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 his 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.

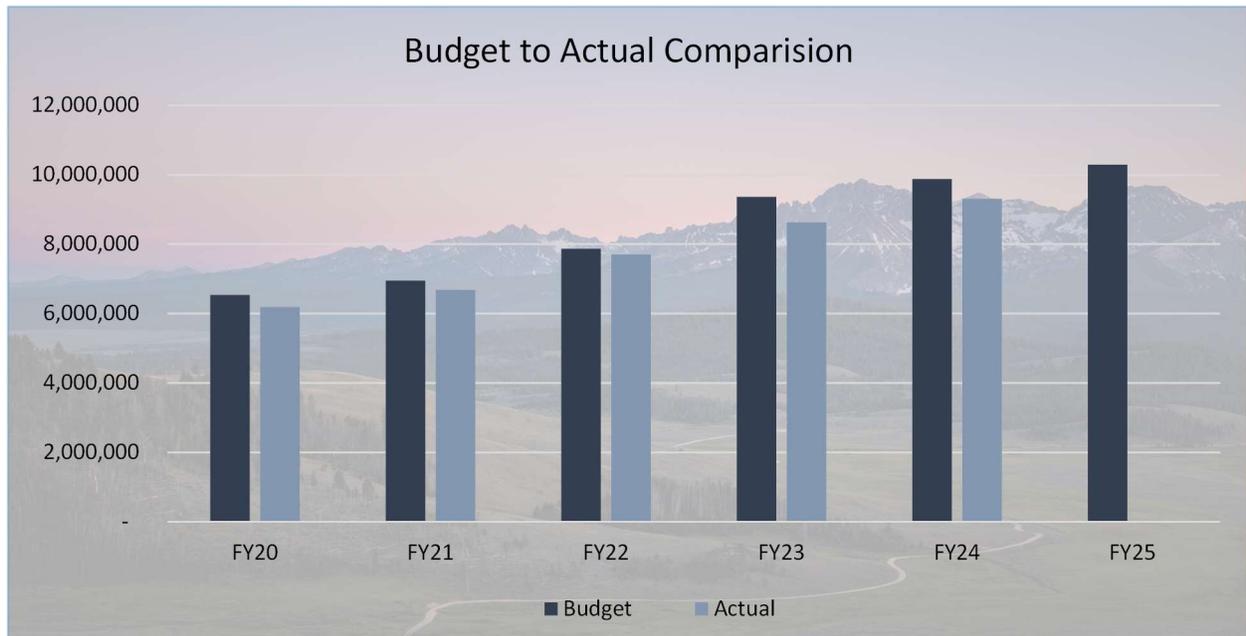
**Statute: I.C. 31-867**

### FY2025 Highlights:

- Increase in cost and volume of State required drug tests
- Case volume has increased dramatically post-pandemic as courts return to in-person trials, as have 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.

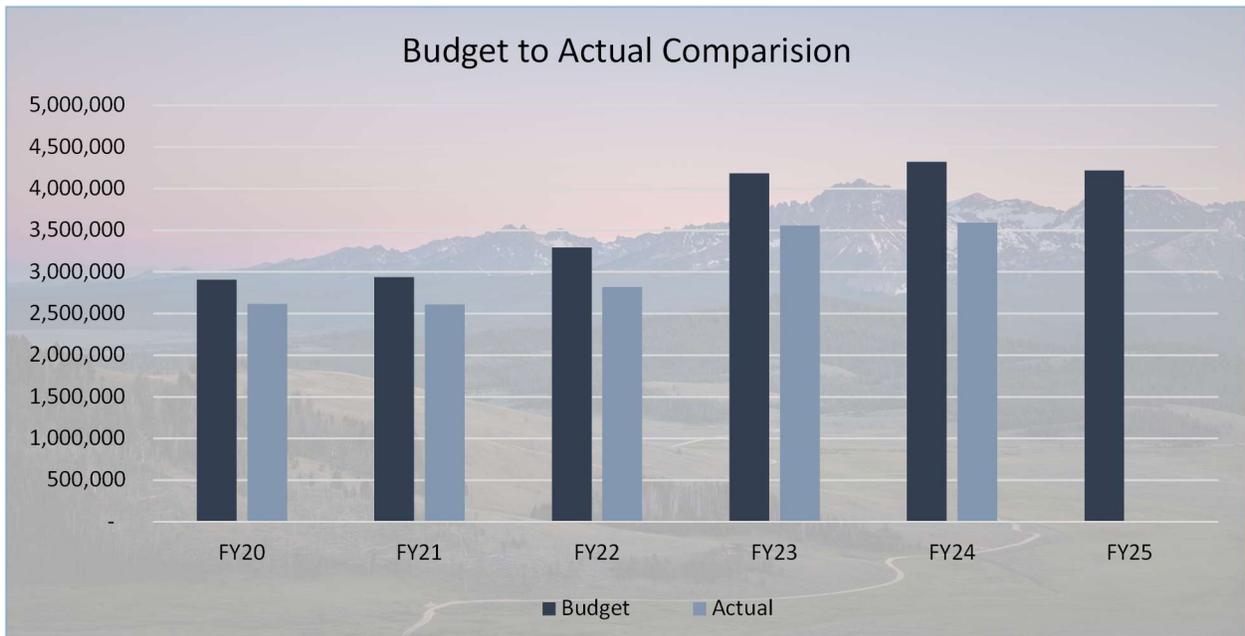
**Statute: I.C. 63-314**

### FY2025 Highlights:

- \$40,000 budgeted vehicle purchase for Timber and Agriculture Appraiser.

### Major Revenue Streams

- Property tax
- Fund balance



# Fund Summaries

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## **SPECIAL REVENUE FUNDS**

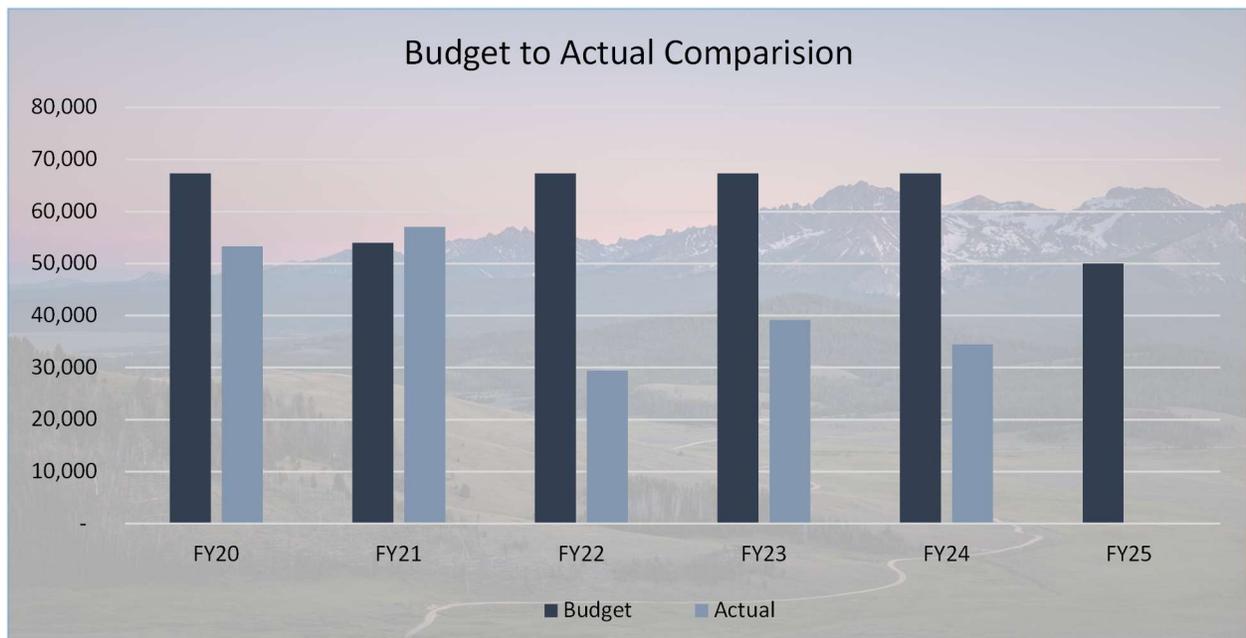
# Fund Summaries

## Fund 154 – JAIL COMMISSARY

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

### Major Revenue Streams

- Inmate deposits



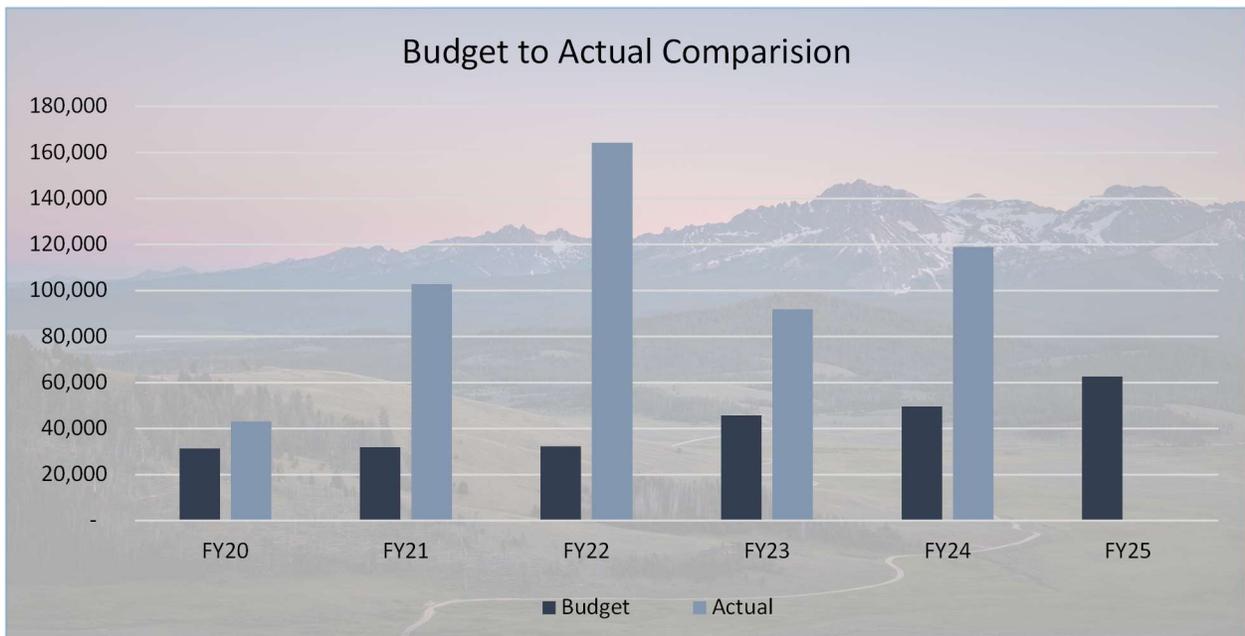
# Fund Summaries

## Fund 155 – SHERRIFF DONATION

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

### Major Revenue Streams

- Restricted donations



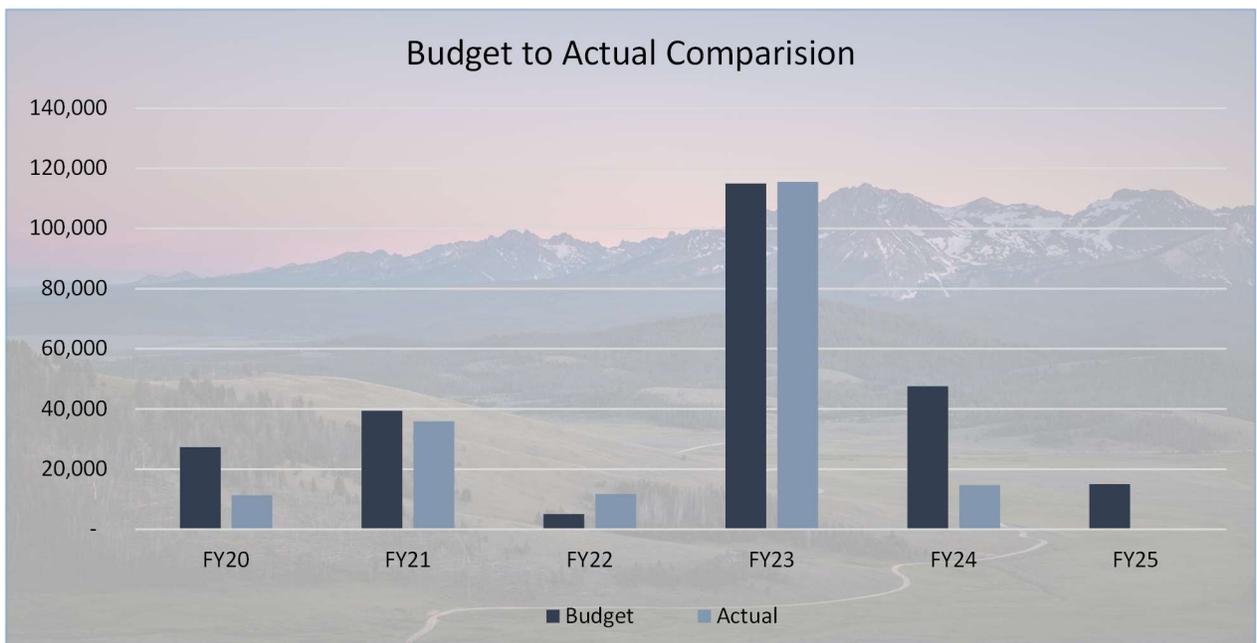
# Fund Summaries

## Fund 158 – DRUG SEIZURE

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



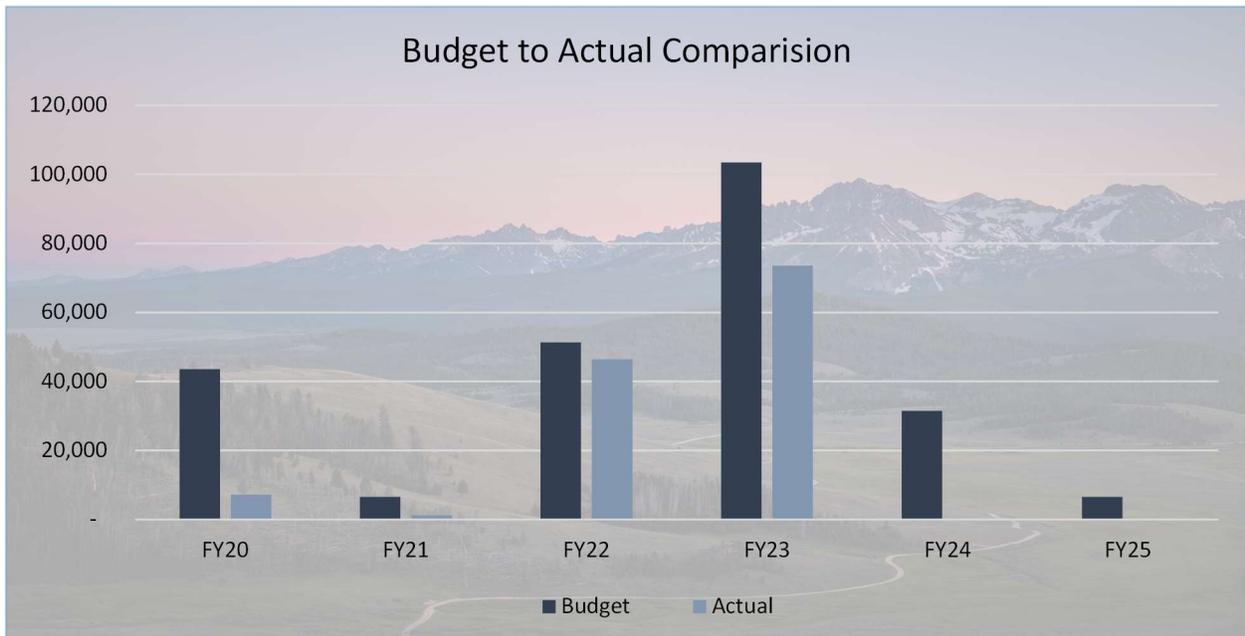
# Fund Summaries

## 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



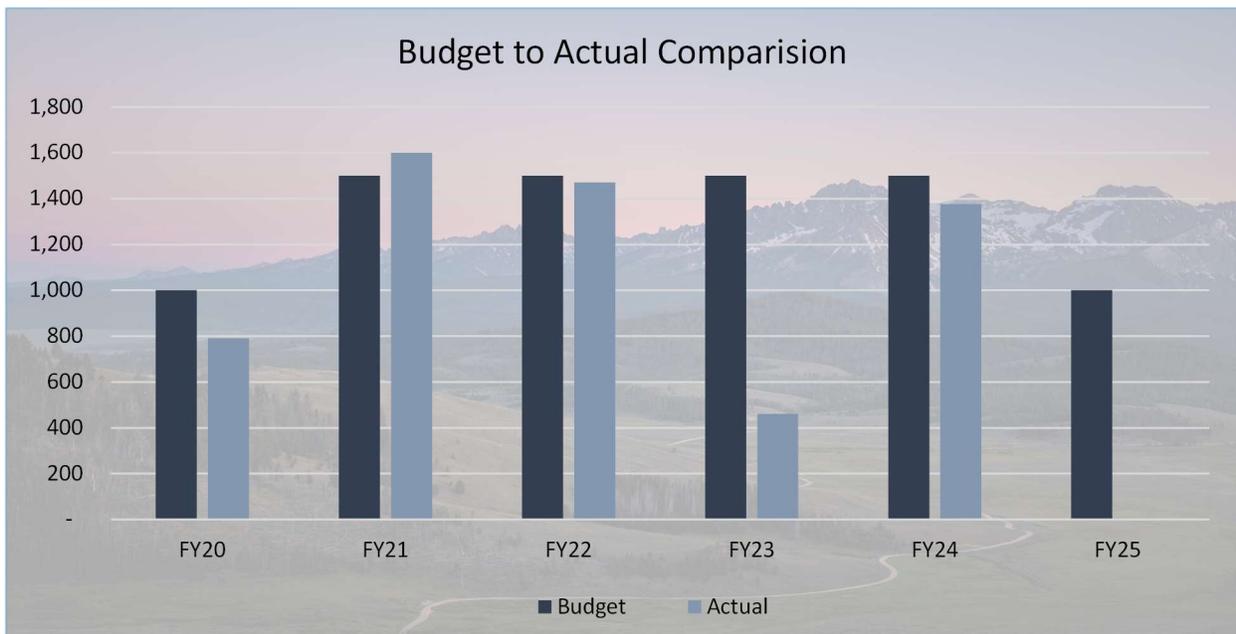
# Fund Summaries

## 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



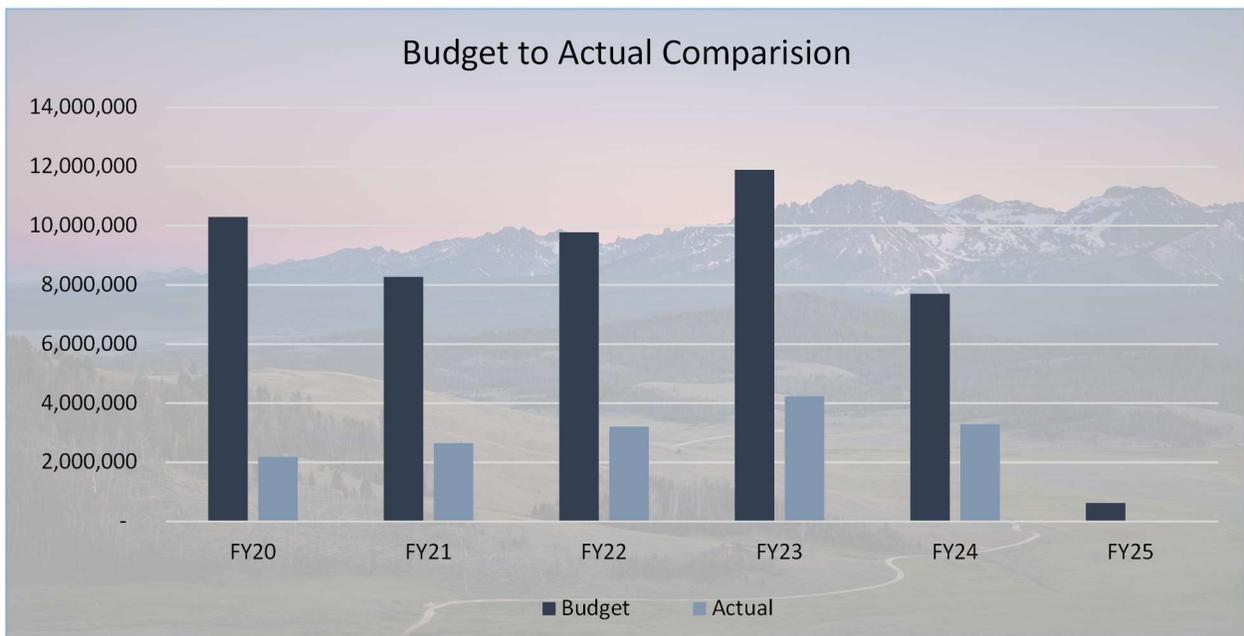
# Fund Summaries

## 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



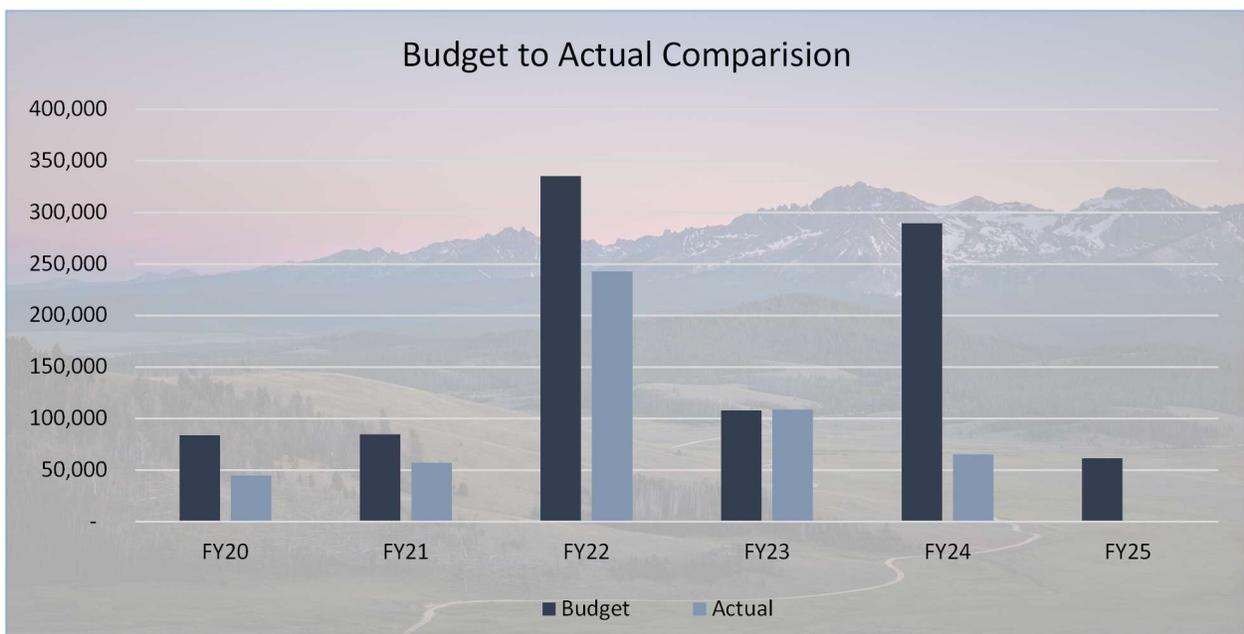
# Fund Summaries

## 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.

### 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 have scaled back significantly. 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.

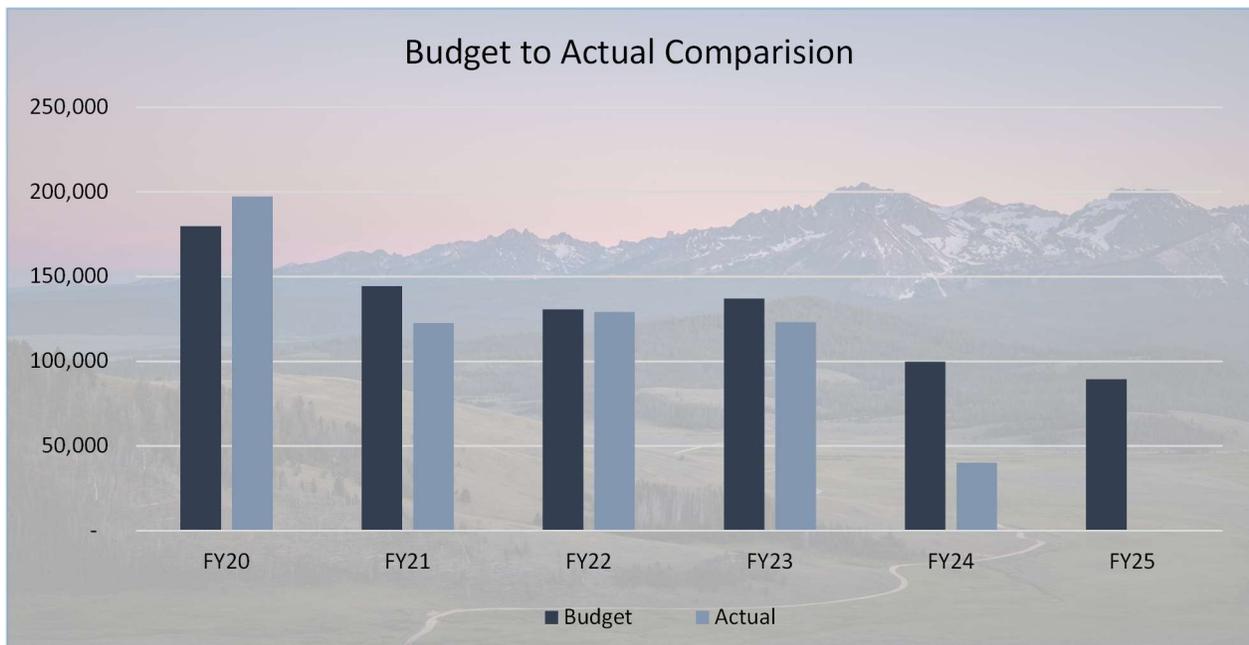
**Statute: I.C. 67-7106**

### FY2025 Highlights:

- Groomer Sticker Program discontinued

### 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.

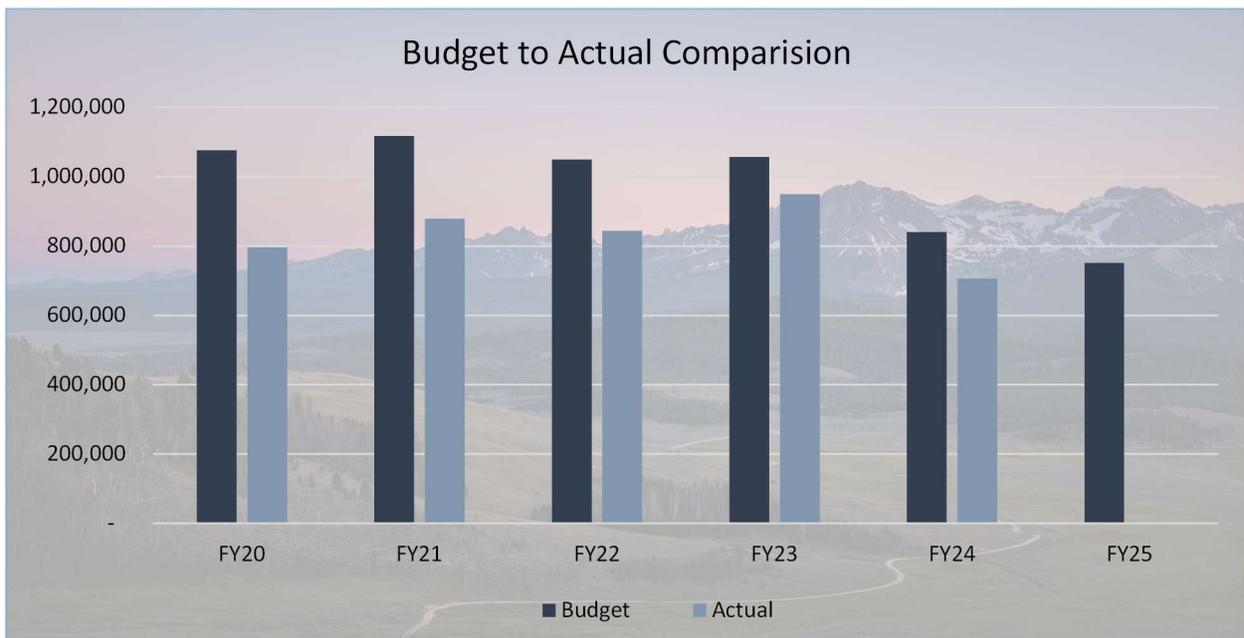
**Statute: IDAPA 26.01.30-400(01)**

### FY2025 Highlights

- \$55,434 budgeted fleet vehicle purchase, split between Funds 32, 35, and 37.

### Major Revenue Streams

- Boater registration fees



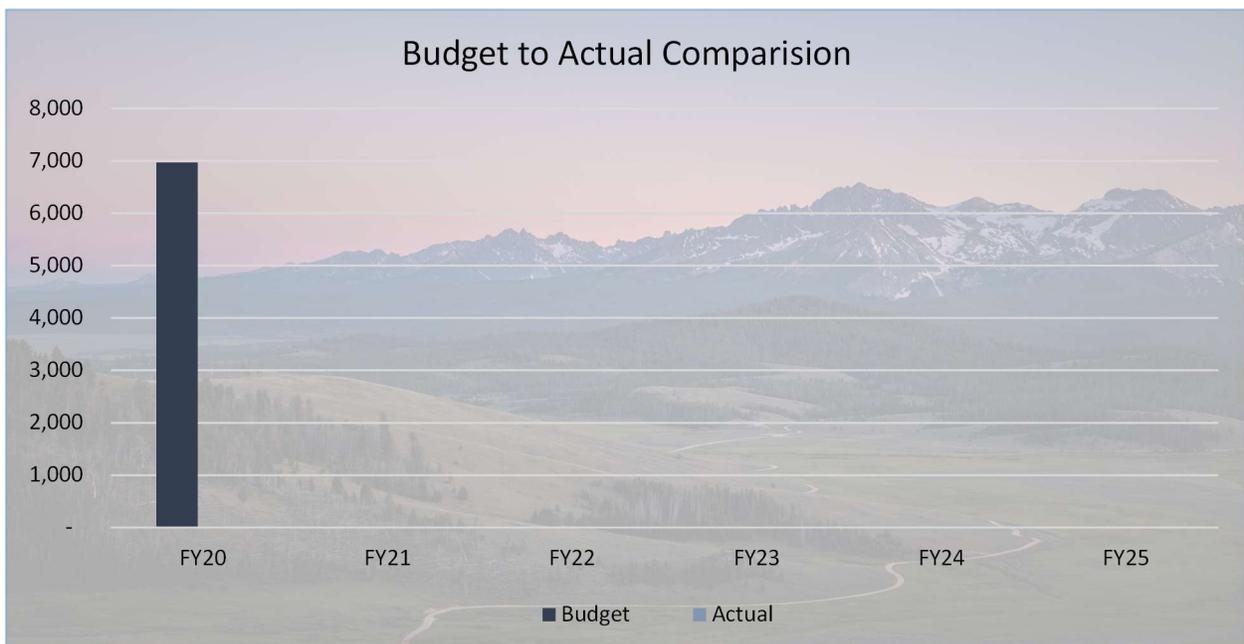
# Fund Summaries

## 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

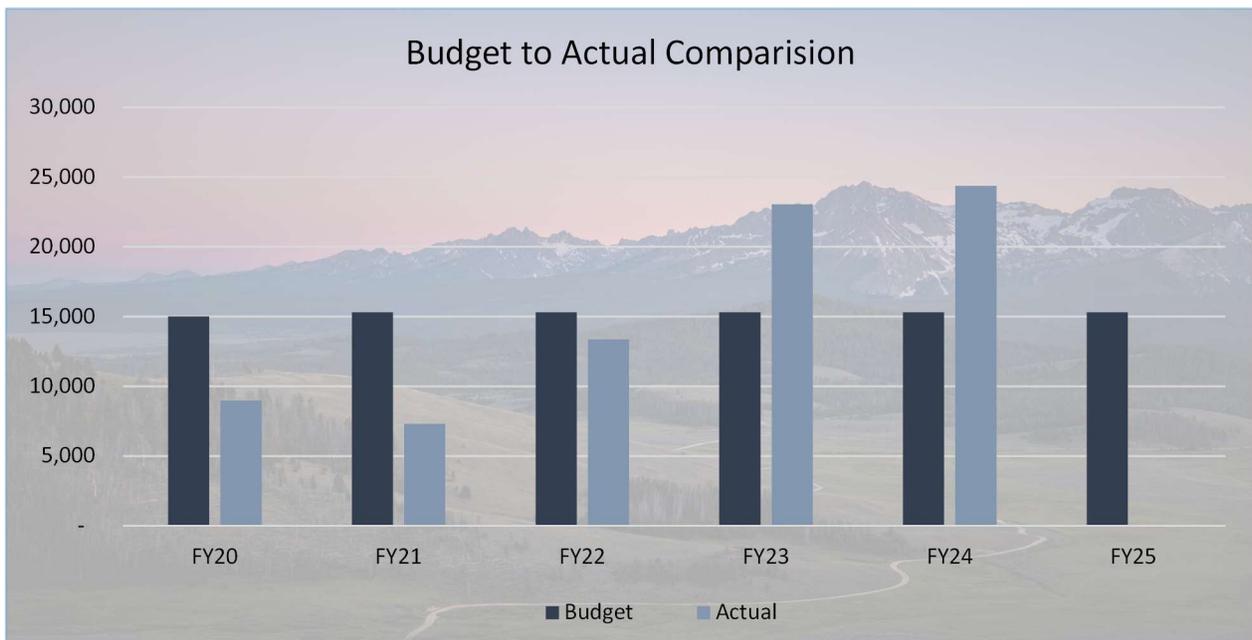
## Fund 455 – COURT INTERLOCK

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

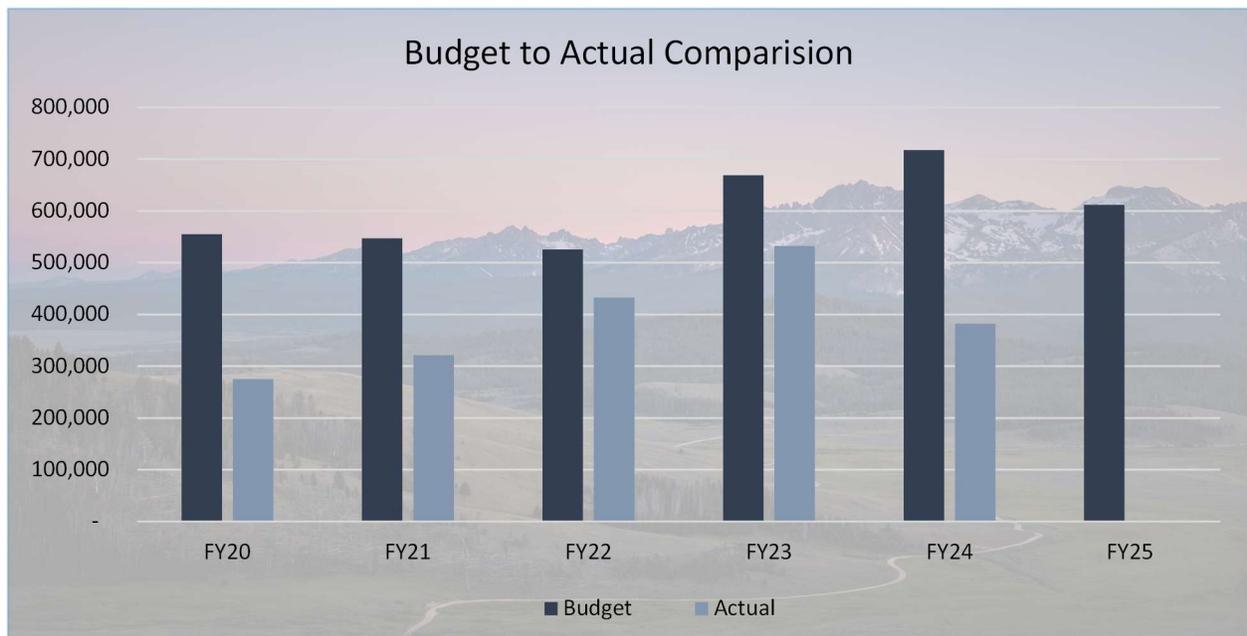
## Fund 49 – AQUIFER PROTECTION DISTRICT

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

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## **ENTERPRISE FUND**

# Fund Summaries

## Fund 60 – SOLID WASTE

The Solid Waste Fund is an enterprise fund which is used to capture activities that are intended to run like a business without direct tax support. This fund captures the activities of the County’s waste disposal system and is managed by the Commissioners. This means that the revenues generated are used to pay for the operations and any excess remains with the fund as retained earnings. It is these retained earnings that are used to accomplish the goals established in the capital plan.

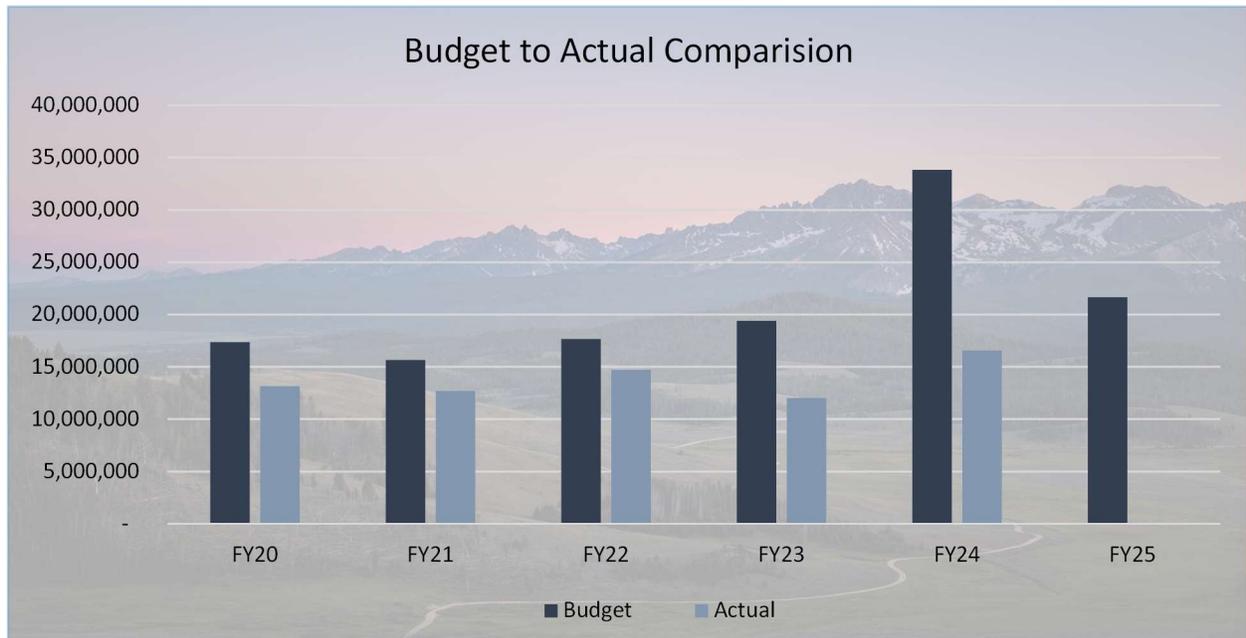
The Solid Waste Department has an active capital plan that is used to determine when significant expenditures are likely to occur in the future. This information is used for budgeting and fee setting purposes so that sufficient funding is available when the expenditures are required. The needs for the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

The fundamental goal has been to accumulate enough funding to avoid paying financing costs for any of the major projects or purchases. Typically, on a larger project this can save 25-40% on the overall cost of the project.

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

### Major Revenue Streams

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



# Fund Summaries

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## **INTERNAL SERVICE FUND**

# Fund Summaries

## Fund 14 – HEALTH INSURANCE

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

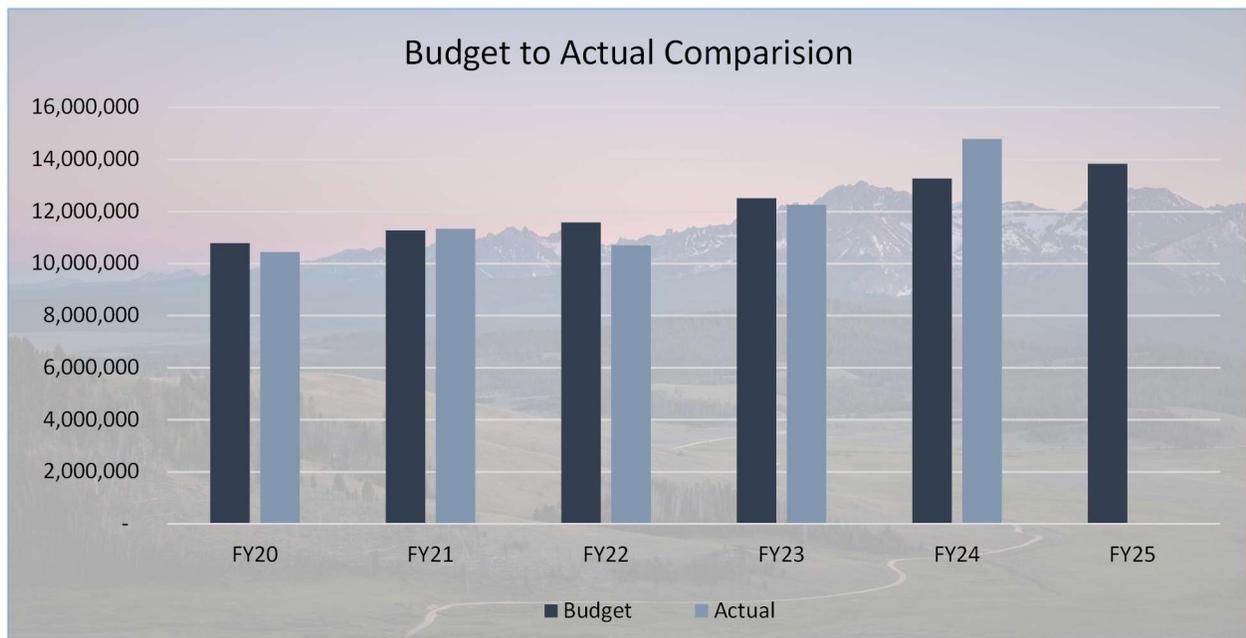
Internal Service Funds are used by government entities to bill back individual departments, on a cost reimbursement basis, for any activity that provides goods or services to multiple departments. Internal Service Funds are appropriate only for activities that are intended to operate on a break-even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

Given that this fund runs on a reimbursement basis, it is important that any balances accumulated be used for this purpose. Historically, fund balance has been appropriated to help offset increased plan costs.

Additionally, balances in this fund provide coverage for claims between ‘expected claims’ (the funding position used in setting the annual budget) and the aggregate limit under the umbrella stop loss policy.

### Major Revenue Streams

- Internal Reimbursements from departments



# Fund Summaries

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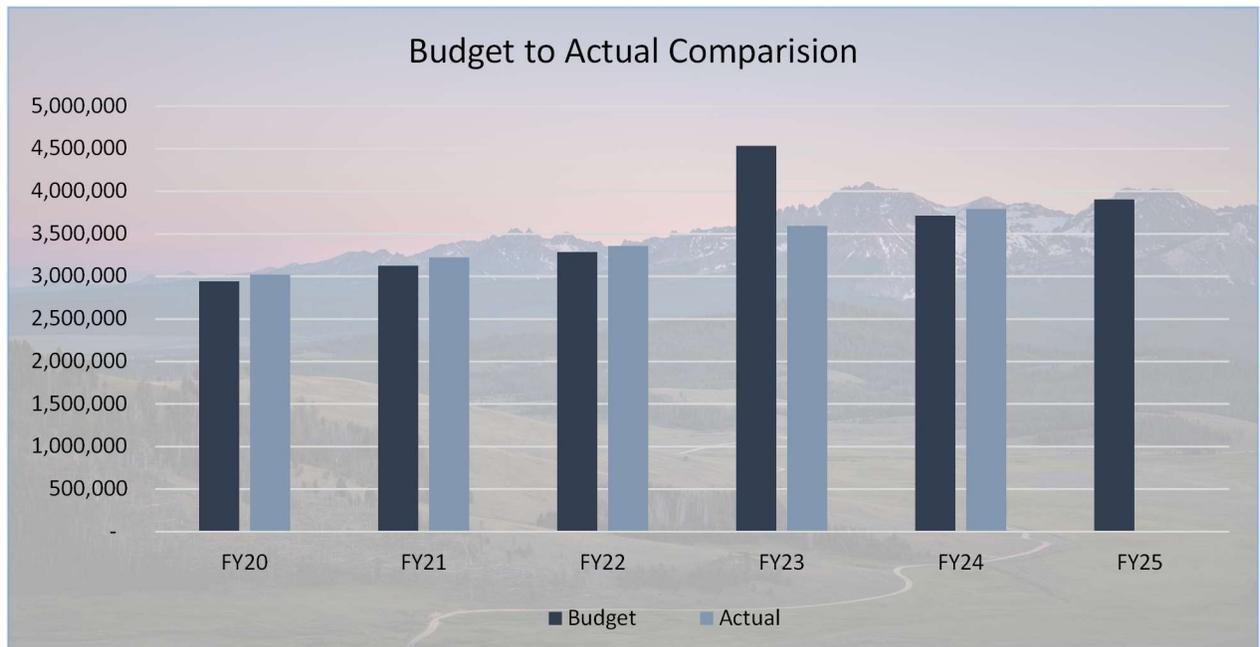
## **SPECIAL TAXING DISTRICT**

# Fund Summaries

## Fund 47 – EMERGENCY MEDICAL SERVICES

The EMS fund established by the County serves as the Ambulance Service District taxing authority authorized under State Statutes. The prime contractor is Kootenai County Emergency Management Services System (KCEMSS). KCEMSS is directed by a joint powers board consisting of one Kootenai County Commissioner, a City of Coeur d’Alene representative, and commission members from Kootenai Fire & Rescue, Northern Lakes Fire District, and one at-large commissioner from the rural fire districts. KCEMSS contracts with the fire districts to provide ambulance services within the County. KCEMSS is a discreetly presented component unit of the County. Component Units are legally separate organizations for which the County is financially accountable. A Discretely Presented Component Unit does not provide services exclusively to the County and therefore its financial information is reported in a separate column on the County’s government-wide financial statements. However, the County’s contributions to KCEMSS, including levy amount, are reported in Fund 47 and are included in the County’s financial statements.

**Statute: I.C. 31-3908**



# CAPITAL & DEBT



# CAPITAL IMPROVEMENT PLAN

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This fiscal year 2025, capital investments made up 3.9% of the total budget at \$5.8 million. 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. Facilities, IT, 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, with \$29.9 million in obligated ARPA funds and \$5.7 million in County funds assigned 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 Summer of 2025. Funds for this project are not reflected in the adopted 2025 budget, rather they will be shown as budget amendments in 2025. This is because 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. The unspent County funds assigned to the project are included in the [Capital Projects Rolled Forward](#) schedule in years subsequent to appropriation.



*Rendering of the Justice Building expansion from street level.*

# CAPITAL IMPROVEMENT PLAN

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*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. In FY24, an additional \$274,002 was assigned to the project, and an additional \$449,912 was assigned for the unanticipated roof repair to the facility. Total funds assigned to the project currently total \$1,673,914 and anticipated relocation has been delayed to Spring of 2025. The remaining funds appropriated to the Sheriff's budget as of year-end 2024 were rolled forward to 2025 and can be seen in the [Capital Projects Rolled Forward](#) schedule.

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 decision on their use.

# CAPITAL IMPROVEMENT PLAN

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## Near Site Health Clinic

In 2024, the Kootenai Member Health and Wellness Clinic launched and has continued to stay busy since its opening. The clinic is operated in partnership PMR Healthcare. The clinic is 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 offers physician appointments with little to no wait times for employees and appointments are often available on the same day. It also has a pharmacy available for employees to utilize to fill certain prescriptions same day. The clinic is free to employees and requires 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 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 and their dependents on the County's health plan, however even those with a PCP are able to utilize the clinic as needed. In addition to lower claims expense, the clinic can also help lower the prescription medication 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.

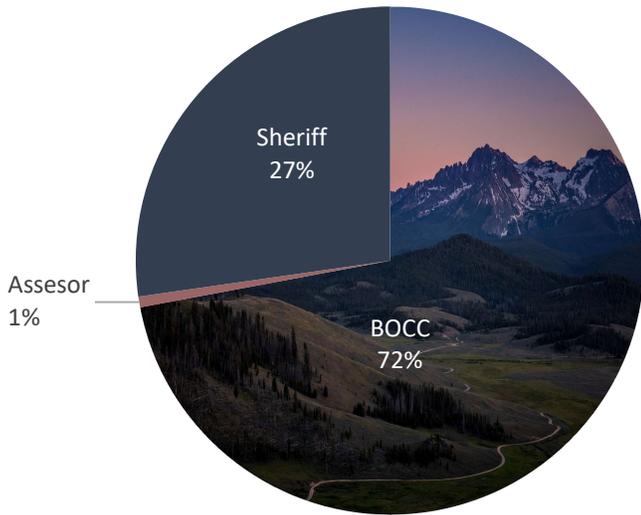
The cost of the County's contract with PMR is \$100,000 per month. The clinic buildout of \$255,000 was funded with restricted Health Insurance fund balance in 2024 and the ongoing monthly costs are a direct offset to a decrease in claims expense. In short, the ongoing expense is projected to be budget 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 compensation 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.

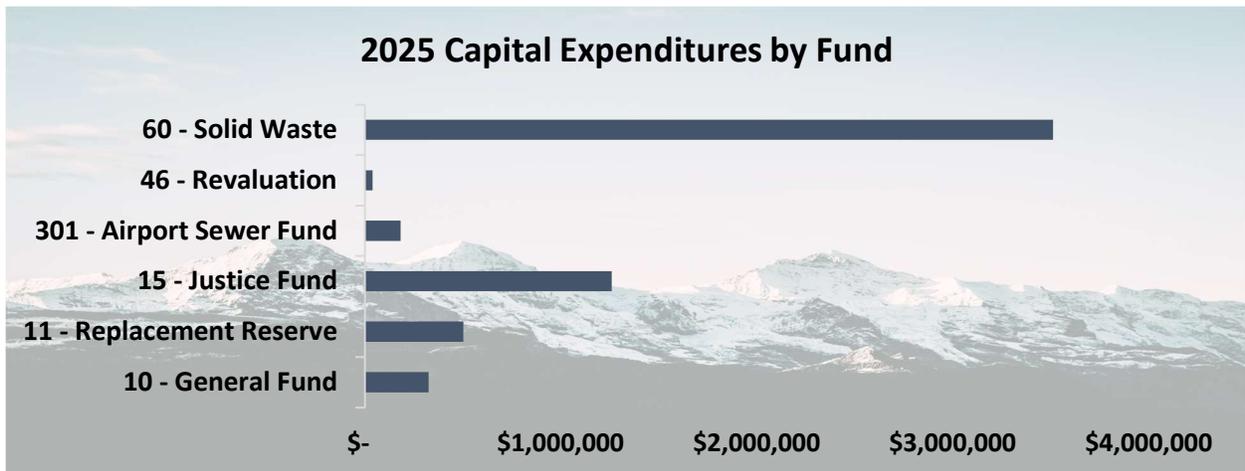
# CAPITAL IMPROVEMENT PLAN

## Solid Waste

For FY25, Solid Waste is budgeting \$2.4 million for the purchases of equipment and machinery, \$100k for engineering services for the expansion of East Cell 3 at the landfill, \$70k for the engineering and construction of the new Wolf Lodge rural site, \$435k for improvements to the Prairie Transfer Station, \$220k for improvements to the Ramsey Transfer Station, and \$30k for video surveillance equipment. Budget appropriations for capital projects not completed in 2024 are shown in the [Capital Projects Rolled Forward](#) schedule.



For the County as a whole, the largest capital investments for FY 2025 are equipment purchases and repairs for Solid Waste (\$2.4 million) and the purchase of 10 patrol vehicles for the Sheriff’s Office (\$1 million). Per elected official, the BOCC has 72% of the budgeted capital expenditures, primarily due to Solid Waste. Secondly, the Sheriff has 27% of the budgeted capital expenditures, while the Assessor 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 2025 Budget

Fund	Department	Cost Center	Type	Description	Amount	Funding Source
<b>Assessor</b>						
46	Assessor	46.4.421.3-9010	Vehicles Boats and Accessories	1 fleet vehicle	\$ 40,000	Restricted Fund Balance
<b>BOCC</b>						
11	Facilities 5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	AHU for Justice Bldg	\$ 435,000	Property Tax
11	Jail 5 Year Plan	11.1.003.5.72-9020	Other Equipment	PSB Slider replacement	\$ 67,830	Property Tax
30	Airport	30.1.101.3.102-9006	Software	Verkada gate security system	\$ 67,911	Restricted Fund Balance
30	Airport	30.1.101.3.102-9020	Other Equipment	Verkada gate security system	\$ 116,318	Restricted Fund Balance
60	Solid Waste	60.1.002.2-9020	Other Equipment	video surveillance	\$ 30,000	Restricted Fund Balance
60	Solid Waste	60.1.182.3-9011	Equipment and Machinery	Loader & Transfer Trailers	\$ 578,000	Restricted Fund Balance
60	Solid Waste	60.1.182.5.925-9025	Improvements Other Than Bldgs	Ramsey improvements	\$ 220,000	Restricted Fund Balance
60	Solid Waste	60.1.183.3-9011	Equipment and Machinery	Transfer Trailers	\$ 303,000	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9025	Improvements Other Than Bldgs	Prairie improvements	\$ 435,000	Restricted Fund Balance
60	Solid Waste	60.1.187.5.945-9930	Construction	Wolf Lodge construction & engineering	\$ 350,000	Restricted Fund Balance
60	Solid Waste	60.1.190.3-9011	Equipment and Machinery	Excavator Repairs, Dozer Rebuild, Loader, Generator w/Light, & Air Compressor	\$ 1,495,000	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9902	Engineering Services	Cell E3 Engineering	\$ 100,000	Restricted Fund Balance
<b>Sheriff</b>						
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	CCGW & CSM Computer Equipment	\$ 157,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9010	Vehicles Boats and Accessories	Side by side	\$ 60,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9025	Improvements Other Than Bldgs	Consolettes, Battery Banks and HVAC Rep	\$ 110,000	Restricted Fund Balance
15	Sheriff	15.6.001.2-9006	Software	Flex Data Replication	\$ 15,753	Property Tax
15	Animal Control	15.6.604.3-9010	Vehicles Boats and Accessories	Truck	\$ 51,101	Property Tax
15	Patrol	15.6.605.3-9010	Vehicles Boats and Accessories	Backcountry truck & 10 Patrol vehicles	\$ 1,042,712	Property Tax
15	Detective	15.6.620.3-9010	Vehicles Boats and Accessories	2 Detective vehicles	\$ 104,000	Property Tax
15	Sheriff Maintenance	15.6.650.3-9025	Improvements Other Than Bldgs	911 HVAC & Spray Booth	\$ 47,500	Property Tax
<b>Total</b>					<b>\$ 5,826,125</b>	

## Ongoing Projects Rolled Forward into 2025

Fund	Department	Cost Center	Type	Description	Amount	Funding Source
<b>BOCC</b>						
10	IT	10.1.040.0.41-9006	Software	Digital Evidence Collaboration Software	\$ 35,790	General Fund Balance
10	IT	10.1.040.0.41-9025	Improvements Other Than Bldgs	Enhancements to Data Rooms at Jail	\$ 5,827	General Fund Balance
10	IT	10.1.040.0.43-9005	Computer Equipment	Storage Expansion for Backup System	\$ 170,760	General Fund Balance
10	IT	10.1.040.0.43-9006	Software	O365 Project and Antivirus Licensing	\$ 67,053	General Fund Balance
10	IT	10.1.040.0-9006	Software	Executime Project	\$ 40,822	General Fund Balance
10	IT	10.1.040.5.46-9006	Software	OnBase Software	\$ 84,098	General Fund Balance
10	IT	10.1.040.5.495-9005	Computer Equipment	Jail Camera Project Hardware	\$ 15,592	General Fund Balance
10	IT	10.1.040.5.49-9005	Computer Equipment	Phone Project Hardware	\$ 26,524	General Fund Balance
11	Building & Grounds	11.1.003.5.004-9901	Design and Bid Preparation	HVAC Admin	\$ 225,910	General Fund Balance
11	Facilities 5 Year Plan	11.1.003.5.65-9011	Equipment and Machinery	Chiller Replacement	\$ 447,455	General Fund Balance
11	Facilities 5 Year Plan	11.1.003.5.65-9025	Improvements Other Than Bldgs	Admin Building Sidewalk to Courthouse Repair & Resurface	\$ 59,188	General Fund Balance
11	Building & Grounds	11.1.003.5.69-9920	Project Management	Justice Building Expansion Project	\$ 204,976	General Fund Balance
11	Building & Grounds	11.1.003.5.69-9930	Construction	Justice Building Expansion Project	\$ 1,873,843	General Fund Balance
11	Building & Grounds	11.1.003.5.69-9990	Other Construction Fees and Srvs	Justice Building Expansion Project	\$ 1,541,710	General Fund Balance
18	Parks	18.1.004.3-9025	Improvements Other Than Bldgs	Centennial Trail Fencing	\$ 25,000	Restricted Fund Balance
30	Airport	30.1.101.2-9010	Vehicles Boats and Accessories	Polaris Ranger	\$ 7,307	Restricted Fund Balance
301	Airport Sewer	301.1.101.3-9930	Construction	Lift Station Repair & Infrastructure Repair	\$ 228,873	Restricted Fund Balance
35	Parks	35.1.002.3-9025	Improvements Other Than Bldgs	Stateline Park Drinking Fountain Project	\$ 15,000	Restricted Fund Balance
60	Solid Waste	60.1.002.2-9020	Other Equipment	Cameras for Rural Sites	\$ 17,090	Restricted Fund Balance
60	Solid Waste	60.1.182.3-9011	Equipment and Machinery	Front Load Garbage Truck Purchase	\$ 190,474	Restricted Fund Balance
60	Solid Waste	60.1.182.5.925-9025	Improvements Other Than Bldgs	Drop Off Area & Facility Improvements	\$ 417,442	Restricted Fund Balance
60	Solid Waste	60.1.183.3-9011	Equipment and Machinery	Recycle Truck Purchase	\$ 335,821	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9025	Improvements Other Than Bldgs	Facility Improvements	\$ 109,910	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9930	Construction	PTS TSB Storage Room	\$ 205,273	Restricted Fund Balance
60	Solid Waste	60.1.187.5.945-9930	Construction	A New Rural Site	\$ 39,035	Restricted Fund Balance
60	Solid Waste	60.1.190.3.90-9930	Construction	Potential Closure/Post Closure Activity	\$ 392,038	Restricted Fund Balance

## Ongoing Projects Rolled Forward into 2025

Fund	Department	Cost Center	Type	Description	Amount	Funding Source
60	Solid Waste	60.1.190.5.910-9025	Improvements Other Than Bldgs	Leachate Pilot Project	\$ 1,842,200	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9902	Engineering Services	E3 engineering services, carryforward per SW on 10.2.24	\$ 200,759	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9930	Construction	E3 Construction	\$ 4,964,191	Restricted Fund Balance
<b>Sherriff</b>						
10	Enhanced 911	10.6.124.3-9005	Computer Equipment	Battery Plant Replacement	\$ 52,000	Restricted Fund Balance
10	Enhanced 911	10.6.124.3-9025	Improvements Other Than Bldgs	KCSO Comms Building Battery Replacement	\$ 6,885	Restricted Fund Balance
11	Sheriff	11.1.003.5.66-9930	Construction	KC North Remodel	\$ 115,555	General Fund Balance
11	Jail	11.1.003.5.50-9901	Design and Bid Preparation	Jail Generator	\$ 70,788	General Fund Balance
11	Jail	11.1.003.5.51-9930	Construction	Jail Expansion	\$ 25,490	General Fund Balance
11	Jail 5 Year Plan	11.1.003.5.72-9011	Equipment and Machinery	HVAC RTU's and Jail Heat Pumps	\$ 568,020	General Fund Balance
15	Sheriff	15.6.620.3-9011	Equipment and Machinery	Livescan Machine	\$ 17,494	General Fund Balance
15	Sheriff	15.6.660.3-9010	Vehicles Boats and Accessories	Jail Transport Vehicle	\$ 192,836	General Fund Balance
15	Sheriff	15.6.660.3-9020	Other Equipment	Booking Security Mesh	\$ 43,324	General Fund Balance
<b>Total</b>					<b>\$ 14,882,354</b>	

# PERSONNEL



# PERSONNEL AND COMPENSATION

## ATTRACTING AND RETAINING QUALITY EMPLOYEES

For Fiscal Year 2025, the Board focused on maintaining the pay matrix by funding employee anniversary steps and approving a 2.5% cost of living adjustment (COLA). There were no wage increases for elected officials.

In addition to wage adjustments, the County's costs for the health plan increased approximately \$500k, and approximately \$120k of this increase was funded by increasing employee contributions for dependents. The increase in the health plan is primarily due to higher prescription medication costs. When compared to the total budget, medical, dental, and vision claims make up approximately 7.8% 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.

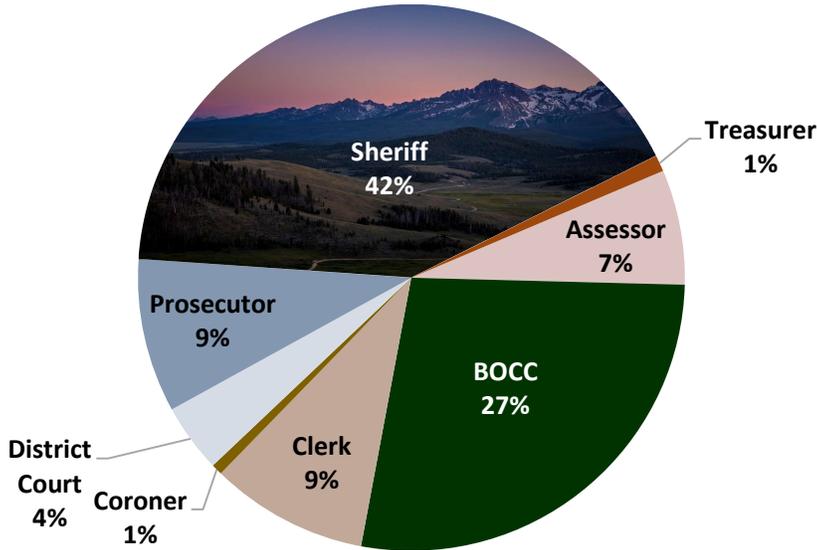
The ongoing nature of personnel costs requires careful review of needs and balancing those needs with competing priorities. Of the 14 new position requests this year, 6 were approved. Below are examples of questions asked during Board deliberations:

- 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	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual Expenditures	Actual Expenditures	Actual Expenditures	Actual Expenditures	Adopted Budget Expenditures
Assessor	\$ 4,211,605	\$ 4,677,966	\$ 5,285,654	\$ 5,562,259	\$ 5,831,941
BOCC	\$ 19,549,713	\$ 21,255,433	\$ 23,565,186	\$ 26,379,325	\$ 28,848,010
Clerk	\$ 5,882,867	\$ 6,661,087	\$ 7,051,775	\$ 7,744,511	\$ 8,081,496
Coroner	\$ 270,566	\$ 318,737	\$ 376,001	\$ 512,907	\$ 542,382
District Court	\$ 2,255,581	\$ 2,480,215	\$ 2,963,177	\$ 3,277,188	\$ 3,378,927
Prosecutor	\$ 5,252,905	\$ 5,891,132	\$ 6,377,985	\$ 7,239,301	\$ 7,235,144
Sheriff	\$ 28,256,387	\$ 29,692,111	\$ 31,437,984	\$ 35,173,409	\$ 34,672,251
Treasurer	\$ 609,056	\$ 665,639	\$ 749,435	\$ 816,636	\$ 836,793
<b>Grand Total</b>	<b>\$ 66,288,680</b>	<b>\$ 71,642,320</b>	<b>\$ 77,807,199</b>	<b>\$ 86,705,536</b>	<b>\$ 89,426,944</b>

# PERSONNEL PERFORMANCE MEASURES

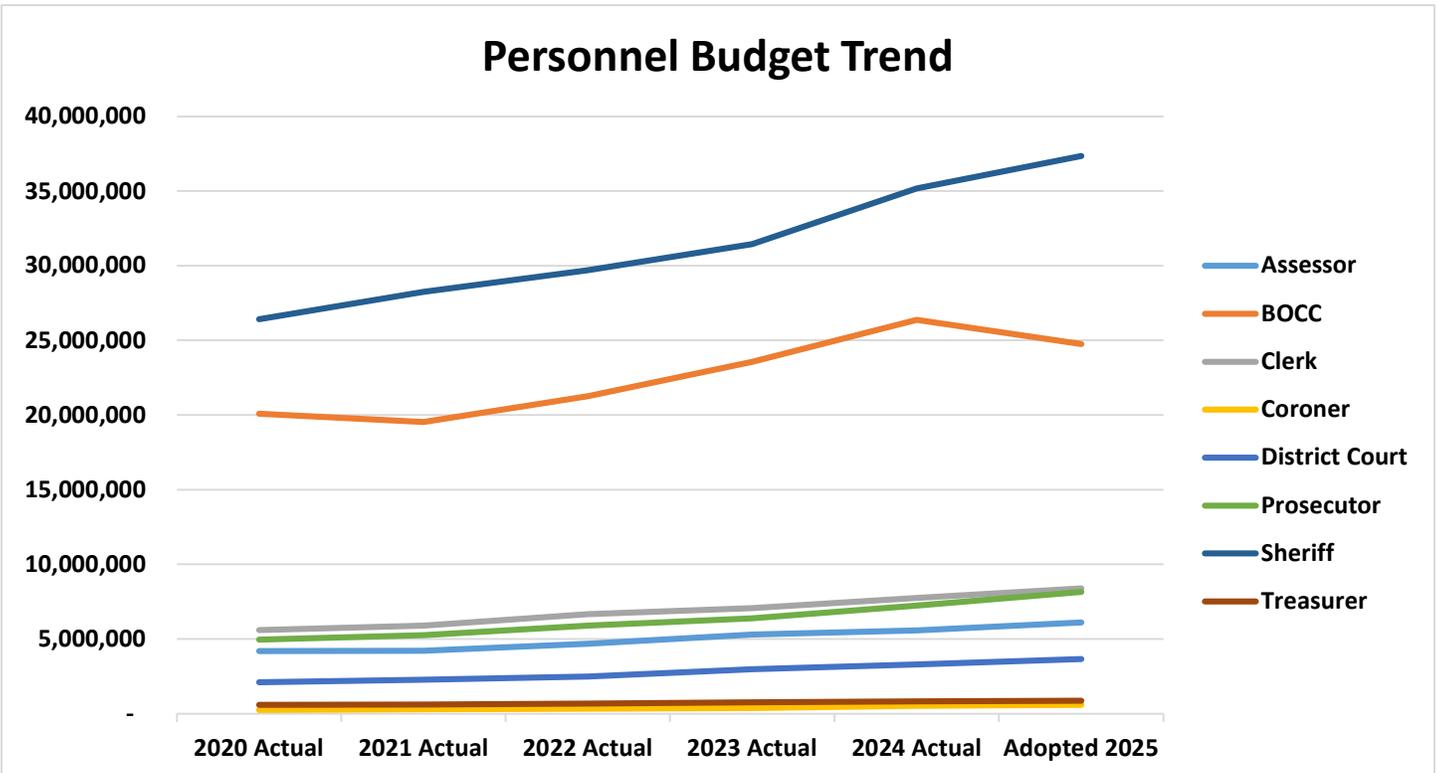
## 2025 Personnel Budget



Of the 2025 personnel budget, the Sheriff's departments have the largest portion, making up 42% of the budget. The BOCC has the second-largest share at 27%. This chart shows the portions of personnel budget per elected official.

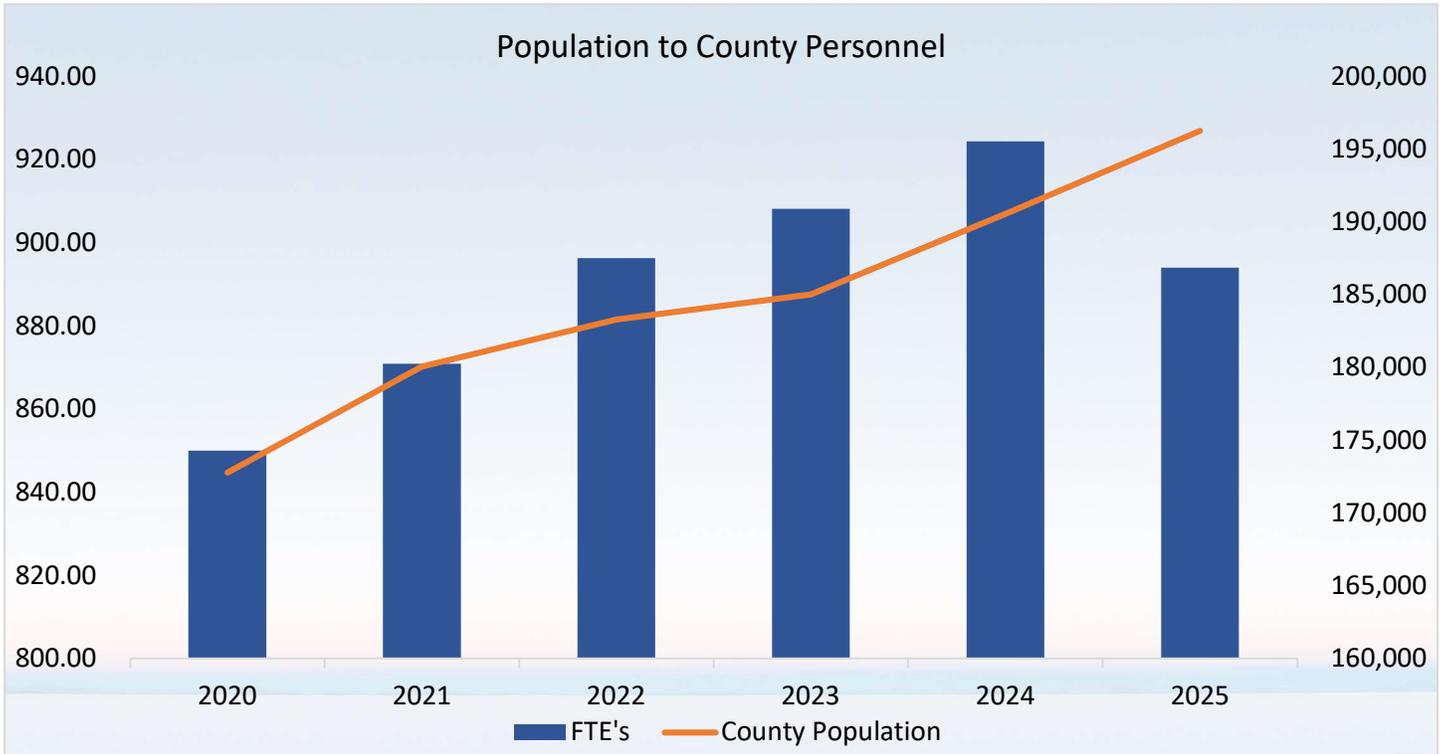
Below, the chart shows the upwards trend of personnel costs per elected official since 2020. The Sheriff's departments have the highest increase in budgets year over year, while the BOCC departments fall into second place. The slight decrease in the BOCC in 2025 is due to the loss of the Public Defender.

## Personnel Budget Trend



# PERSONNEL PERFORMANCE MEASURES

The 2025 personnel budget of \$89.4 million increased over the prior year budget by \$465k, or .5%. Overall, personnel expenses comprise 68% of the County’s total budget. Personnel costs have increased year over year as the County adds necessary personnel to meet increased service demands. Since 2020, Idaho has been one of the fastest growing states in the U.S, with Kootenai County being among the fastest growing counties. The following graph shows the population growth in comparison to the County personnel growth.



County and State data taken from US Census Bureau  
 Population for 2024-2025 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%

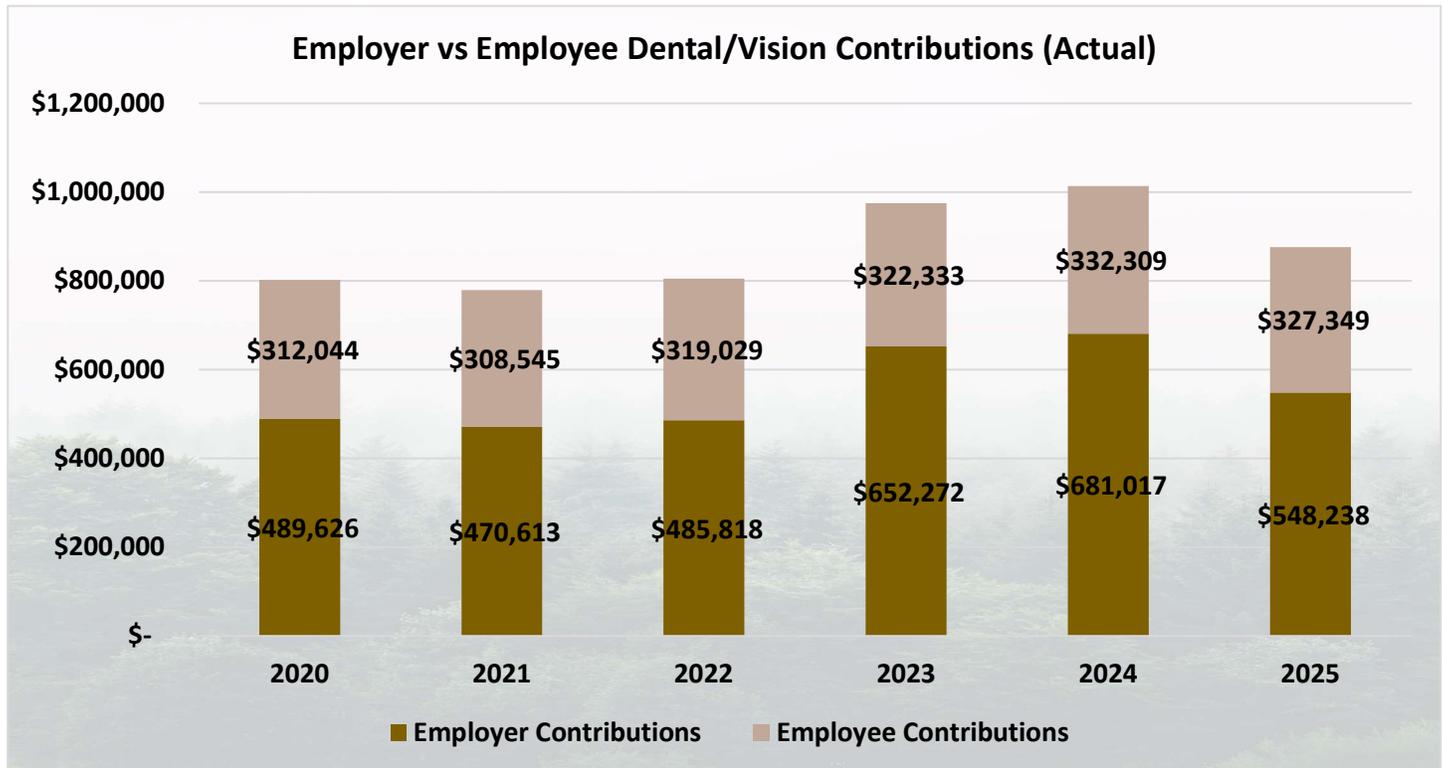
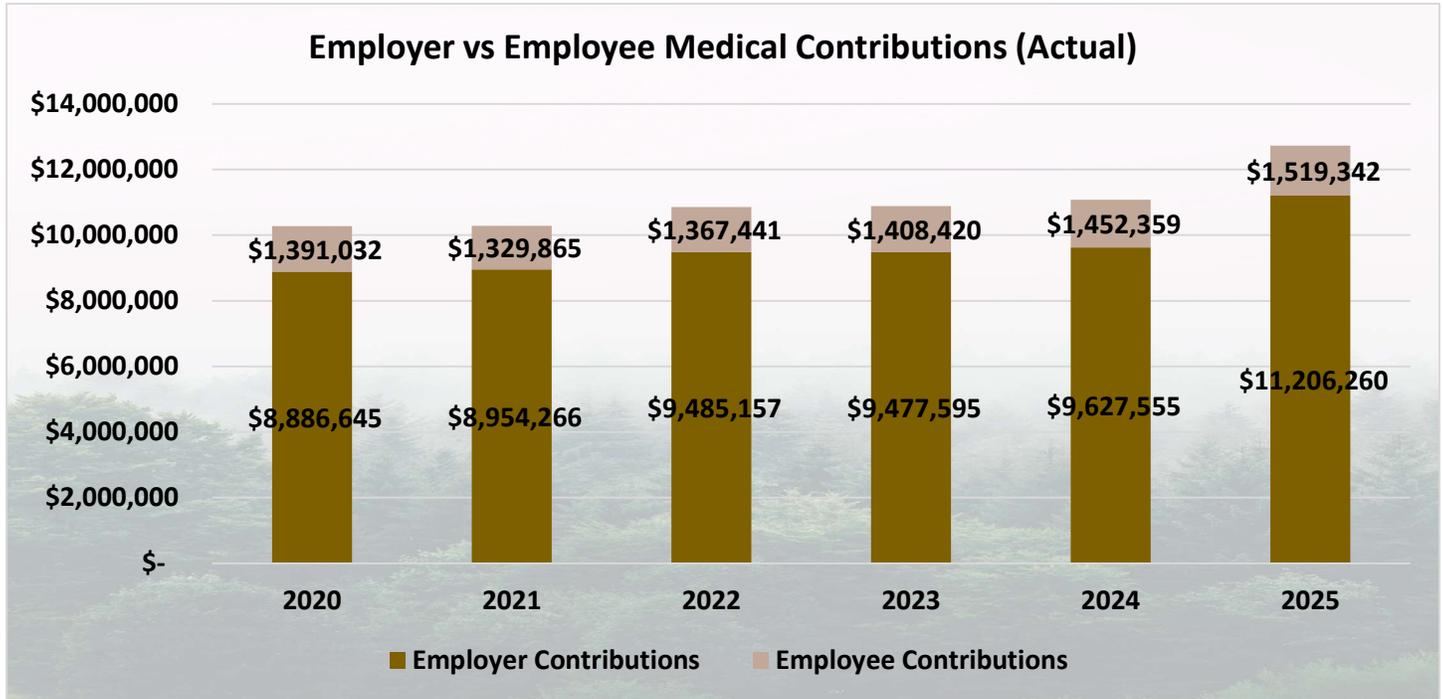
Rates from PERSI Contribution Rate History

\*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 2025, we are anticipating a 6% increase based on our plan administrator’s projections. In the charts below, you can see that historically most increases in healthcare costs are absorbed by the County.



# FY 2025 New Positions and Other Personnel Changes

## New Positions Approved

Elected Official	Department	Title/Description	#FTE	Total
BOCC	Airport	Shop Lead	1	\$ 98,837
BOCC	Solid Waste	Account Receivable Specialist	1	\$ 76,487
District Court	District Court	Bailiff (30% Funded)	1	\$ 22,881
District Court	District Court	Bailiff (30% Funded)	1	\$ 22,881
District Court	District Court	Security Screener (30% Funded)	1	\$ 19,906
Sheriff	Maintenance	On Call Pay		\$ 15,065
Totals			5	\$ 256,057

## Other Position Changes Approved

Elected Official	Department	Title/Description	Change	Total
BOCC	Airport	Interim Airport Assistant Director	Conversion	\$ 86,320
BOCC	BOCC	OT	Pool Decrease	\$ (240)
BOCC	BOCC	Employee Referral Bonuses	Pool Increase	\$ 11,700
BOCC	BOCC	Temp Employment Pool	Pool Decrease	\$ (35,000)
BOCC	Community Development	OT	Pool Decrease	\$ (5,994)
BOCC	Juvenile Probation	OT	Pool Decrease	\$ (599)
BOCC	Juvenile Probation	OT	Pool Decrease	\$ (599)
BOCC	Noxious Weeds	Various	Funding Change	\$ 11,037
BOCC	Parks	Various	Funding Change	\$ 51,373
BOCC	Snowmobile	Various	Funding Change	\$ (11,037)
BOCC	Vessel	Various	Funding Change	\$ (51,373)
BOCC	Solid Waste	OT	Pool Increase	\$ 599
Clerk	Auditor	OT	Pool Decrease	\$ (1,439)
Clerk	District Court Clerks	Compliance Supervisor	Conversion	\$ 4,736
Clerk	District Court Clerks	Clerk II	Conversion	\$ 2,882
Clerk	District Court Clerks	OT	Pool Decrease	\$ (29,970)
Clerk	Recorder	Specialist, Recording	Freeze	\$ (68,142)
Clerk	Recorder	OT	Pool Decrease	\$ (1,439)
Coroner	Coroner	OT	Pool Increase	\$ 4,436
District Court	Bailiffs/Security	OT	Pool Decrease	\$ (11,988)
Prosecutor	Criminal	On Call Pay	Pool Increase	\$ 11,988
Prosecutor	Criminal	OT	Pool Decrease	\$ (11,988)
Prosecutor	HR	Service Awards	Pool Decrease	\$ (4,650)
Prosecutor	HR	OT	Pool Decrease	\$ (360)
Prosecutor	Juvenile Diversion	Senior Secretary	Conversion	\$ 25,298
Sheriff	Admin	OT	Pool Increase	\$ 13,187
Sheriff	Detectives	On Call Pay	Pool Increase	\$ 5,158
Sheriff	Driver's Licensing	Assistant Supervisor	Special Duty Pay	\$ 2,494
Sheriff	Driver's Licensing	Assistant Supervisor	Special Duty Pay	\$ 2,494
Sheriff	Jail	Custody Technicians	Step Increases	\$ 72,147
Treasurer	Treasurer	Treasury Specialist I	Conversion	\$ 4,135
Other Positions Changes Total				\$ 75,166

**Total Personnel Changes \$ 331,223**

# 5 Year Wages Summary

Departments	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted
<b>Assessor</b>	<b>\$ 4,192,313</b>	<b>\$ 4,211,605</b>	<b>\$ 4,677,966</b>	<b>\$ 5,285,654</b>	<b>\$ 5,562,259</b>	<b>\$ 6,117,270</b>
421 Appraisal	\$ 1,870,368	\$ 1,826,060	\$ 2,015,976	\$ 2,302,850	\$ 2,435,561	\$ 2,731,854
413 DMV-CDA	\$ 1,084,705	\$ 1,138,312	\$ 1,362,856	\$ 1,495,998	\$ 1,561,674	\$ 1,675,534
001 Elected Offcl	\$ 673,022	\$ 667,487	\$ 652,381	\$ 802,136	\$ 893,307	\$ 954,288
425 Land Records	\$ 564,218	\$ 579,745	\$ 646,753	\$ 684,670	\$ 671,717	\$ 755,594
<b>BOCC</b>	<b>\$ 20,074,450</b>	<b>\$ 19,549,713</b>	<b>\$ 21,255,433</b>	<b>\$ 23,565,186</b>	<b>\$ 26,719,535</b>	<b>\$ 24,749,205</b>
001 Elected Offcl	\$ 638,356	\$ 658,874	\$ 727,853	\$ 774,486	\$ 852,236	\$ 866,795
002 Dept	\$ 4,867,229	\$ 4,053,967	\$ 5,058,499	\$ 5,471,320	\$ 6,132,855	\$ 6,239,975
003 Gen Accts	\$ 21,103	\$ 14,794	\$ 6,088	\$ 7,951	\$ 9,678	\$ 1,476,284
005 Transit	\$ 224,788	\$ 238,533	\$ 270,286	\$ 275,851	\$ 152,210	\$ 54,013
010 B & G	\$ 326,762	\$ 374,283	\$ 359,702	\$ 452,285	\$ 684,082	\$ 931,286
018 Veterans Svc	\$ 116,564	\$ 124,783	\$ 132,453	\$ 151,590	\$ 242,897	\$ 256,321
020 Comm Develop	\$ 2,110,600	\$ 2,500,556	\$ 2,784,205	\$ 3,360,580	\$ 3,689,956	\$ 4,145,364
030 Repro/Mail Ctr	\$ 202,469	\$ 207,145	\$ 219,490	\$ 251,868	\$ 265,238	\$ 273,260
040 IT	\$ 1,428,226	\$ 1,385,820	\$ 1,357,169	\$ 1,542,896	\$ 1,759,158	\$ 1,807,531
060 Public Defndr	\$ 3,874,551	\$ 4,175,298	\$ 4,065,876	\$ 4,157,877	\$ 4,962,336	\$ -
070 Bus Svc	\$ 231,201	\$ 267,192	\$ 262,773	\$ 333,644	\$ 386,344	\$ 617,974
101 Airport	\$ 705,100	\$ 662,120	\$ 712,441	\$ 884,500	\$ 1,014,374	\$ 1,203,844
110 ARPA County Funding		\$ 11,650	\$ 102,102	\$ 152,767	\$ 119,634	\$ -
128 JDET Ctr	\$ 2,587,034	\$ 2,502,620	\$ 2,607,774	\$ 2,934,511	\$ 3,153,856	\$ 3,365,081
132 AMP	\$ 838,378	\$ 875,109	\$ 954,152	\$ 1,047,042	\$ 1,270,253	\$ 1,405,070
139 Juv Pro	\$ 1,168,073	\$ 1,203,163	\$ 1,271,813	\$ 1,353,570	\$ 1,595,409	\$ 1,678,680
155 WW	\$ 199,907	\$ 214,295	\$ 257,285	\$ 236,209	\$ 218,482	\$ 179,468
165 CO Mgmt	\$ 878		\$ 3,933	\$ 1,332	\$ 2,452	
167 State Mgmt	\$ 25,007	\$ 29,672	\$ 3,095	\$ 10,224	\$ 10,719	\$ 6,187
182 Ramsey Trnsfr Stn	\$ 93,434	\$ 36,630	\$ 52,119	\$ 106,649	\$ 121,116	\$ 177,703
183 Prairie Trnsfr Stn	\$ 2,795	\$ 2,776	\$ 12,262	\$ 22,220	\$ 11,217	\$ 19,131
187 Rural Sys	\$ 677	\$ 621	\$ 571	\$ 1,583	\$ 1,188	\$ 3,151
190 Fighting Creek	\$ 9,331	\$ 9,814	\$ 33,492	\$ 34,232	\$ 63,845	\$ 42,087
650 Maint	\$ 401,987	\$ -				
<b>Clerk</b>	<b>\$ 5,607,160</b>	<b>\$ 5,882,867</b>	<b>\$ 6,661,087</b>	<b>\$ 7,051,775</b>	<b>\$ 7,744,511</b>	<b>\$ 8,385,215</b>
002 Dept	\$ 232,565	\$ 235,188	\$ 245,432	\$ 104,365	\$ 73,073	
201 AUD	\$ 1,354,613	\$ 1,412,595	\$ 1,561,598	\$ 1,706,504	\$ 1,922,378	\$ 2,006,653
205 EL	\$ 311,458	\$ 323,737	\$ 322,655	\$ 348,127	\$ 374,641	\$ 461,466
209 REC	\$ 338,234	\$ 333,697	\$ 323,646	\$ 367,382	\$ 395,515	\$ 455,195
221 DC-Clerks	\$ 3,370,292	\$ 3,577,649	\$ 4,207,756	\$ 4,525,397	\$ 4,977,108	\$ 5,384,925
245 CO Asst					\$ 1,796	\$ 76,976
<b>Coroner</b>	<b>\$ 249,358</b>	<b>\$ 270,566</b>	<b>\$ 318,737</b>	<b>\$ 376,001</b>	<b>\$ 512,907</b>	<b>\$ 592,552</b>
001 Elected Offcl	\$ 249,358	\$ 270,566	\$ 318,737	\$ 376,001	\$ 512,907	\$ 592,552
<b>District Court</b>	<b>\$ 2,105,618</b>	<b>\$ 2,255,581</b>	<b>\$ 2,480,215</b>	<b>\$ 2,963,177</b>	<b>\$ 3,277,188</b>	<b>\$ 3,649,525</b>
001 Elected Offcl	\$ 2,105,618	\$ 2,255,581	\$ 2,480,215	\$ 2,963,177	\$ 3,277,188	\$ 3,649,525
<b>Pros Atty</b>	<b>\$ 4,958,746</b>	<b>\$ 5,252,905</b>	<b>\$ 5,891,132</b>	<b>\$ 6,377,985</b>	<b>\$ 7,239,301</b>	<b>\$ 8,167,351</b>
001 Elected Offcl	\$ 3,471,789	\$ 3,678,967	\$ 4,176,868	\$ 4,318,957	\$ 4,940,173	\$ 5,720,668
050 Civil Div	\$ 781,880	\$ 846,102	\$ 895,786	\$ 958,224	\$ 1,108,874	\$ 1,229,633
051 HR	\$ 392,904	\$ 407,451	\$ 451,341	\$ 683,560	\$ 742,862	\$ 714,214
137 Juv Div	\$ 312,173	\$ 320,384	\$ 367,138	\$ 417,244	\$ 447,393	\$ 502,836
<b>Sheriff</b>	<b>\$ 26,421,283</b>	<b>\$ 28,256,387</b>	<b>\$ 29,692,111</b>	<b>\$ 31,437,984</b>	<b>\$ 35,173,409</b>	<b>\$ 37,358,328</b>
001 Elected Offcl	\$ 693,970	\$ 660,418	\$ 1,277,671	\$ 1,406,345	\$ 1,624,055	\$ 1,785,591
002 Dept	\$ 565,630	\$ 949,871	\$ -			
049 Auto Shop	\$ 218,980	\$ 217,862	\$ 229,661	\$ 249,640	\$ 320,799	\$ 385,621
114 OEM	\$ 285,428	\$ 214,783	\$ 275,408	\$ 345,515	\$ 365,148	\$ 382,088
120 911	\$ 2,373,027	\$ 2,464,324	\$ 2,388,284	\$ 2,473,385	\$ 2,786,146	\$ 3,118,199
124 911 - Enhncd Sys	\$ 424,298	\$ 459,035	\$ 507,398	\$ 595,651	\$ 753,634	\$ 730,672
603 Civil	\$ 647,989	\$ 799,391	\$ 849,956	\$ 947,347	\$ 1,066,689	\$ 1,096,789
604 Animal Cntrl	\$ 181,649	\$ 190,589	\$ 189,214	\$ 212,416	\$ 197,636	\$ 230,287
605 Patrol	\$ 7,665,329	\$ 7,954,980	\$ 8,357,804	\$ 8,824,760	\$ 10,078,434	\$ 10,923,228

# 5 Year Wages Summary

620 Detective	\$ 1,945,168	\$ 1,806,824	\$ 2,116,258	\$ 2,075,194	\$ 2,500,583	\$ 2,607,581
625 Drivers Lic	\$ 597,208	\$ 611,932	\$ 620,336	\$ 637,523	\$ 782,044	\$ 907,586
630 Records	\$ 599,753	\$ 655,426	\$ 712,858	\$ 749,688	\$ 777,554	\$ 763,579
650 Maint		\$ 421,975	\$ 455,905	\$ 501,413	\$ 584,214	\$ 649,764
660 Jail Ops	\$ 10,053,757	\$ 10,673,046	\$ 11,556,539	\$ 12,275,763	\$ 13,163,598	\$ 13,463,037
685 Rec Safety	\$ 169,098	\$ 175,931	\$ 154,817	\$ 143,344	\$ 172,875	\$ 314,306
<b>Treasurer</b>	<b>\$ 583,349</b>	<b>\$ 609,056</b>	<b>\$ 665,639</b>	<b>\$ 749,435</b>	<b>\$ 816,636</b>	<b>\$ 872,664</b>
001 Elected Offcl	\$ 583,349	\$ 609,056	\$ 665,639	\$ 749,435	\$ 816,636	\$ 872,664
<b>Grand Total</b>	<b>\$ 64,192,277</b>	<b>\$ 66,288,680</b>	<b>\$ 71,642,320</b>	<b>\$ 77,807,199</b>	<b>\$ 87,045,746</b>	<b>\$ 89,892,110</b>

# 3 Year FTE Summary

Elected Official	Department	FTE Positions		
		2023	2024	2025
Administrative Judge	262 - Bailiffs & Security	28.00	29.00	29.00
Administrative Judge	267 - Specialty Court	10.00	10.00	11.00
<b>Administrative Judge Total</b>		<b>38.00</b>	<b>39.00</b>	<b>40.00</b>
Assessor	040 - Assessor	8.00	8.00	9.00
Assessor	040 042 - Assessor.Mapping	10.00	10.00	10.00
Assessor	040 044 - Assessor.Residential Appraisal Division	21.00	21.00	22.00
Assessor	040 046 - Assessor.Specialized Appraisal Division	9.00	9.00	8.00
Assessor	048 - Assessor - Vehicle License (DMV)	24.00	24.00	24.00
<b>Assessor Total</b>		<b>72.00</b>	<b>72.00</b>	<b>73.00</b>
BOCC	010 - BOCC	8.00	8.00	10.00
BOCC	015 - Transit	9.00	9.00	8.00
BOCC	090 - Public Defender	58.75	59.55	0.00
BOCC	100 - Adult Misdemeanor Probation	12.00	13.00	15.00
BOCC	110 - Juvenile Detention	36.00	35.00	34.00
BOCC	130 - Juvenile Probation	16.00	16.60	17.00
BOCC	140 - Building and Grounds	7.40	12.40	14.00
BOCC	150 - Noxious Weeds	2.00	2.00	3.00
BOCC	160 - Parks	9.00	8.00	10.00
BOCC	180 - Airport	10.00	10.50	11.00
BOCC	200 - Community Development	38.96	38.96	43.00
BOCC	220 - Mail and Reprographics Center	3.00	3.00	3.00
BOCC	240 - Information Technology	17.00	17.00	17.00
BOCC	250 - Veteran's Services	2.00	2.00	3.00
BOCC	280 - Solid Waste	64.00	65.00	65.00
<b>BOCC Total</b>		<b>293.11</b>	<b>300.01</b>	<b>253.00</b>
Clerk	020 - Auditor's Office	19.00	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	2.00	2.00	1.00
Clerk	264 264 - Dist Court Clerk.Civil	10.00	11.00	10.00
Clerk	264 265 - Dist Court Clerk.Criminal	8.00	8.00	8.00
Clerk	264 266 - Dist Court Clerk.Records	12.62	12.62	13.00
Clerk	264 267 - Dist Court Clerk.Judicial	27.62	27.62	28.00
Clerk	264 270 - Dist Court Clerk.Compliance	4.00	5.00	5.00
Clerk	264 272 - Dist Court Clerk.Float	9.00	9.00	10.00
<b>Clerk Total</b>		<b>104.24</b>	<b>106.24</b>	<b>106.00</b>
Coroner	210 - Coroner	3.96	5.76	8.00
<b>Corner Total</b>		<b>3.96</b>	<b>5.76</b>	<b>8.00</b>
Prosecutor	080 - Prosecuting Attorney	47.48	49.44	53.00
Prosecutor	080 264 - Prosecuting Attorney.Civil	7.00	7.00	7.00
Prosecutor	120 - Juvenile Diversion	4.62	4.62	6.00
Prosecutor	234 - Human Resources	6.00	6.00	7.00
<b>Prosecutor Total</b>		<b>65.10</b>	<b>67.06</b>	<b>73.00</b>
Sheriff	050 - Sheriff - County Auto Shop	3.00	3.00	4.00
Sheriff	052 - Sheriff - Driver's License	12.00	12.00	13.00
Sheriff	054 - Sheriff - Rec Safety	3.00	3.00	3.00

# 3 Year FTE Summary

Elected Official	Department	FTE Positions		
		2023	2024	2025
Sheriff	060 - Sheriff	14.00	14.00	16.00
Sheriff	060 062 - Sheriff.Patrol	75.00	78.00	80.00
Sheriff	060 064 - Sheriff.Detective	22.77	22.77	25.00
Sheriff	060 264 - Sheriff.Civil	11.00	11.00	11.00
Sheriff	060 266 - Sheriff.Records	12.00	12.00	11.00
Sheriff	060 523 - Sheriff.Professional Standards	0.00	0.00	0.00
Sheriff	070 - Sheriff - Jail	131.00	131.50	130.00
Sheriff	076 - Office of Emergency Mgmt	4.00	4.00	4.00
Sheriff	270 - 9 1 1	35.00	34.00	34.00
<b>Sheriff Total</b>		<b>322.77</b>	<b>325.27</b>	<b>331.00</b>
Treasurer	030 - Treasurer's Office	9.00	9.00	10.00
<b>Treasurer Total</b>		<b>9.00</b>	<b>9.00</b>	<b>10.00</b>
<b>County Grand Total</b>		<b>908.18</b>	<b>924.34</b>	<b>894.00</b>

2025 does not include new FTE's approved in the [Personnel Changes Approved](#) summary. Changes in staffing levels reflect approvals from the BOCC from year to year. Departmental explanations of changes can be found in the [Personnel Request Forms](#), if the request was made during the annual budget cycle.

A photograph of two horses grazing on a grassy hill at sunset. The sun is low on the horizon, creating a warm, golden glow. The horses are silhouetted against the bright light. The background shows rolling hills and a clear sky.

# DEPARTMENT SUMMARIES

# DEPARTMENT SUMMARIES

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## 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 in compliance with existing state and federal guidelines. For the FY25 Budget Adoption, the elected Commissioners were Bill Brooks, Bruce Mattare, and Leslie Duncan.

Additionally, the Board oversees the daily operations of 15 departments which are directly under their authority. Note: effective October 1, 2024, the State of Idaho assumed responsibility for public defense. Hence, the Kootenai County Public Defender Office is no longer a Kootenai County department after September 30, 2024. Additionally, during FY24, tasks assigned to the Resource Management Office were transferred to the Auditor's Office under the County Clerk.

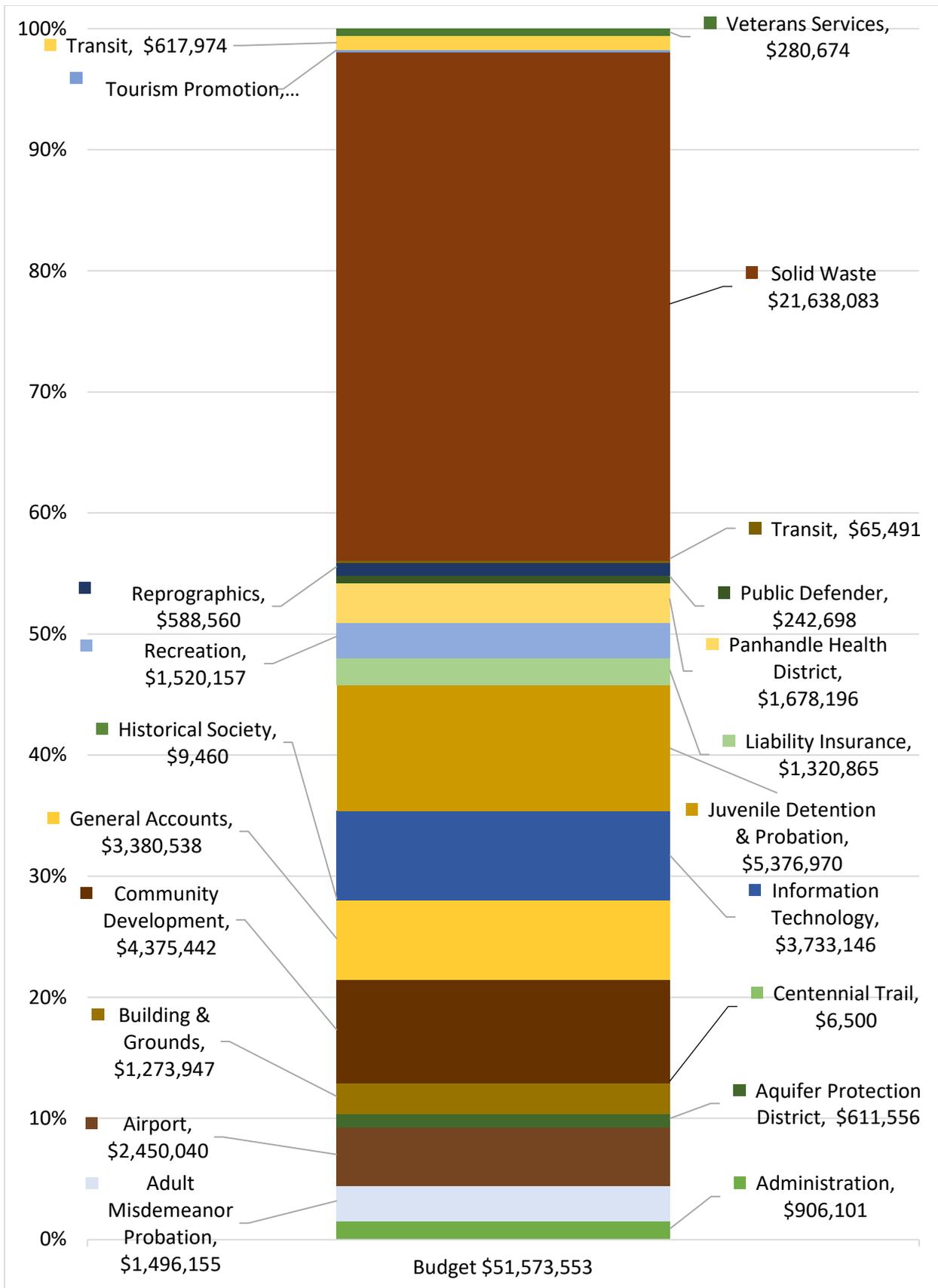
The BOCC staff provides administrative and clerical support to the BOCC and other departments on a countywide basis.

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## BOCC DEPARTMENTS:

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

# DEPARTMENT SUMMARIES



# DEPARTMENT SUMMARIES

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## **BOCC: ADMINISTRATION**

### **DESCRIPTION**

Pursuant to Idaho Code, the Board of County Commissioners (BOCC) serves as the governing body of Kootenai County, with final budget authority for all County departments. The BOCC is also responsible for development and implementation of County policies and procedures, including personnel, financial, and facility needs. Additionally, they directly oversee the daily operations of 15 County departments. The BOCC staff provides administrative and clerical support to the BOCC and other County departments, as well as handling a variety of customer service requests.

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### **CHALLENGES & ACCOMPLISHMENTS**

The BOCC and BOCC staff work diligently to answer all constituent and employee questions and concerns promptly. The BOCC gathers information necessary to make the best decisions possible for Kootenai County citizens and to ensure County business continues as necessary. In FY24, this was done through on-site Board meetings, off-site and virtual meetings with various agencies, and individual meetings with department heads and constituents.

Through dozens of public meetings with the Auditor Staff and other departments, the Board reviewed and approved the FY25 Budget. The Board began hosting Town Hall Meetings, giving community members opportunities to discuss key issues with their County Commissioners.

### **PERFORMANCE MEASURES**

Performance measures available on the Commissioner's page of the Kootenai County website: <https://www.kcgov.us/710/Key-Performance-Indicators>.

The "Kootenai County Growth and Service Levels Dashboard" shows how specific service areas are rated compared to their industry standard. This tool is offered to allow officials and the public to identify areas that require improvement and make informed decisions regarding the community's needs.

Various "Key Performance Indicators (KPIs)" are designed to give condensed information to interested parties using selected data sources. Also included here are the "Real-Time Budget Reports" showing actual to budgeted revenue and expenses by Elected Official and Department

The "Commissioner Voting Report" provides the voting record for each Commissioner since April 2024.

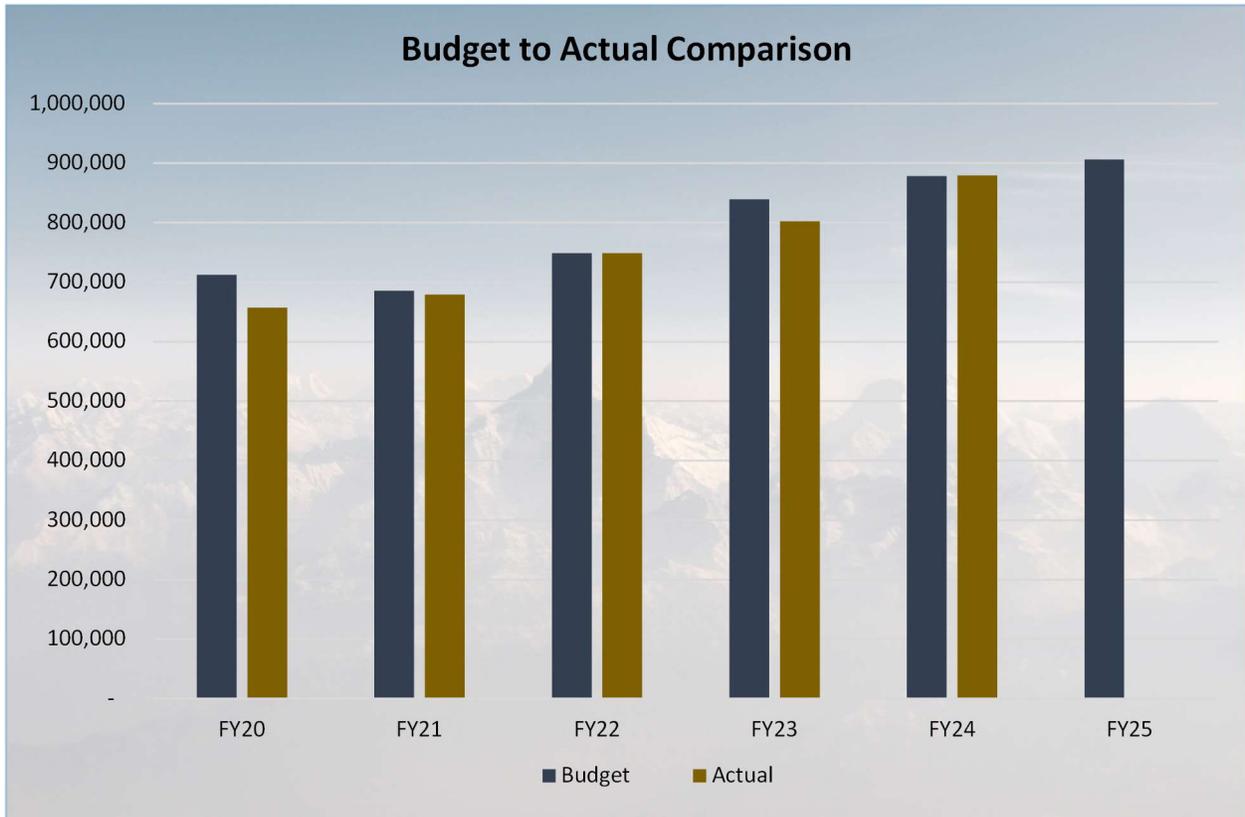
### **DEPARTMENT GOALS /OBJECTIVES**

- 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 protect County resources, consistent with Idaho Code
- Provide timely information via website and social media
- Provide prompt, efficient, friendly service to internal and external customers
- Provide continuous maintenance of BOCC records and official actions and develop methods for accurate retrieval of BOCC records
- Provide continuous maintenance of BOCC records and official actions and develop methods for accurate retrieval of BOCC records.

# DEPARTMENT SUMMARIES

BOCC: ADMINISTRATION

BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: ADULT MISDEMEANOR PROBATION**

### **DESCRIPTION**

Effective July 2008, Idaho Code 31-878 made it a duty to provide Adult Misdemeanor Probation (AMP) services for the County. The AMP Department provides supervision to numerous serious and high-risk misdemeanor offenders to reduce incarceration and recidivism. The AMP Department is required to proactively supervise those offenders to ensure public safety and court ordered compliance, while assisting the probationers with accountability and by directing and assisting in personal and community adjustment.

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### **CHALLENGES & ACCOMPLISHMENTS**

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

### **PERFORMANCE MEASURES**

- Monthly and bi-annual statistics that measure case assignments and violations.
- First time ever, we have a 3- and 5-year Recidivism rate documented for both female and male with both being under 15%.
- The implementation of the new software MHS/LSI-r and how it will document Assessments.

### **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.
- K9 Instructor and Evaluator will help replace the current K9 that is aging out of program soon.
- Ensure all probationers receive professional supervision consistent with their risk level (LSI-r).
- Continue to work monthly with treatment providers to give the best avenues to recovery.
- Continue to work with the Specialty Courts, DUI Court, Domestic Violence Court, Mental Health Court and newly formed Veterans 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 officers, K9 and handler skills up to date.
- Introducing new trainings at low cost that vastly improve AMP and Officers safety.
- Continue to improve and promote our K9 with other agencies and help when applicable.
- Identify new or improved ways to monitor probationers, currently introducing the new MHS-LSI-r assessment software.
- Continue the 24-hour support of all partner agencies during and after work hours.
- Continue hitting high numbers on home visits which is a strong tool to keep Recidivism rate low.

# DEPARTMENT SUMMARIES

## Adult Misdemeanor Probation

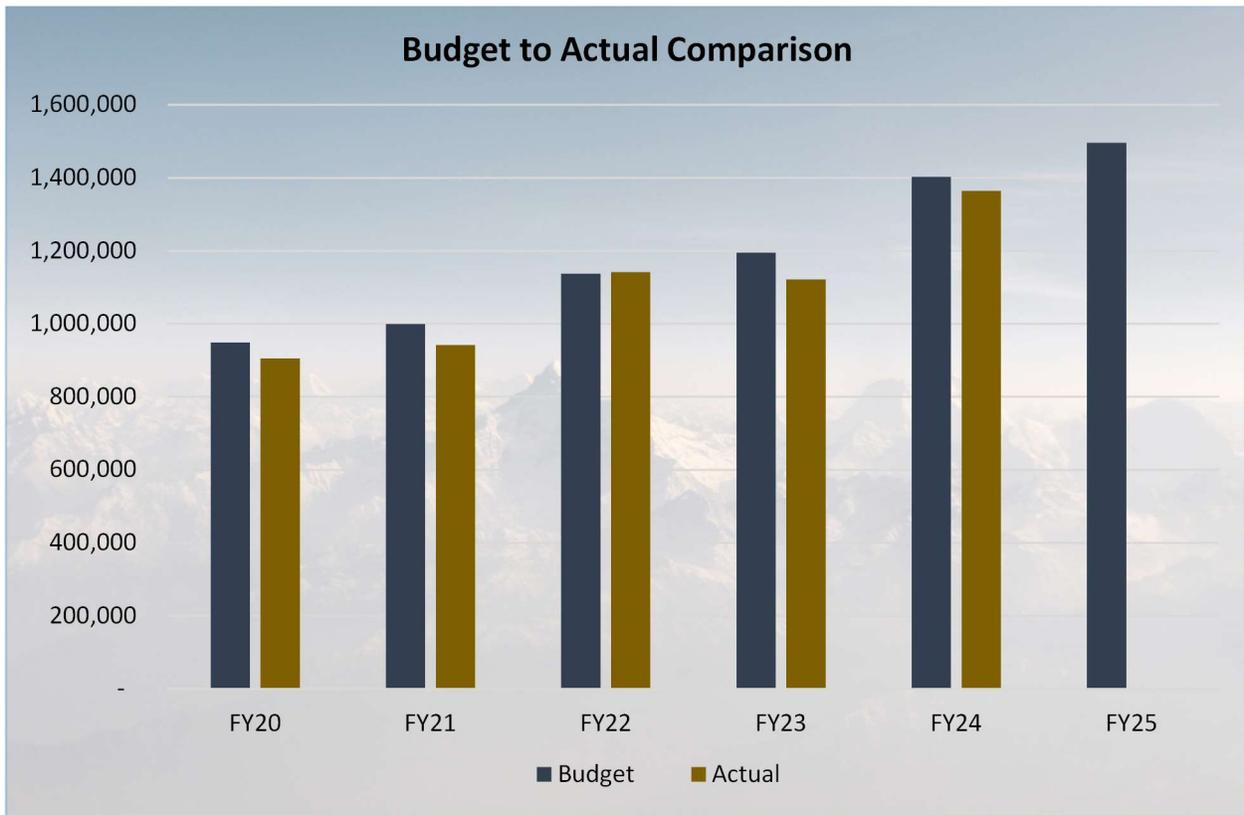
### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Case referrals from court	701	660	623
3	Cases closed	257	310	378
4	Parole violations filed	332	313	318
5	*SCRAM participants	30	47	30
6	Unscheduled Jail Time (UJT)	228	326	496
7	Home Visits	979	1,115	1,539
8	Active cases (does not include outstanding warrants)	716	716	726
9	Outstanding warrants	434	484	517
<b>Employee Engagement</b>				
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.

### BOCC: ADULT MISDEMEANOR PROBATION

#### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: AIRPORT**

### **DESCRIPTION**

The Coeur d'Alene Airport, Pappy Boyington Field, is a transportation facility owned and operated by Kootenai County. The Airport 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 of the Bird Aviation Museum and Invention Center.

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### **CHALLENGES & ACCOMPLISHMENTS**

- Develop an air transportation facility to meet the needs of the aviation industry and the future economic development of Kootenai County.
- To generate both employment and income revenues to support economic development within Kootenai County.
- Continue to be self-supporting through lease and other fee-based revenues and avoid relying on property tax.
- Work continuously to update our infrastructure, our heavy equipment and vehicle fleet, and our buildings through innovative thinking.

### **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

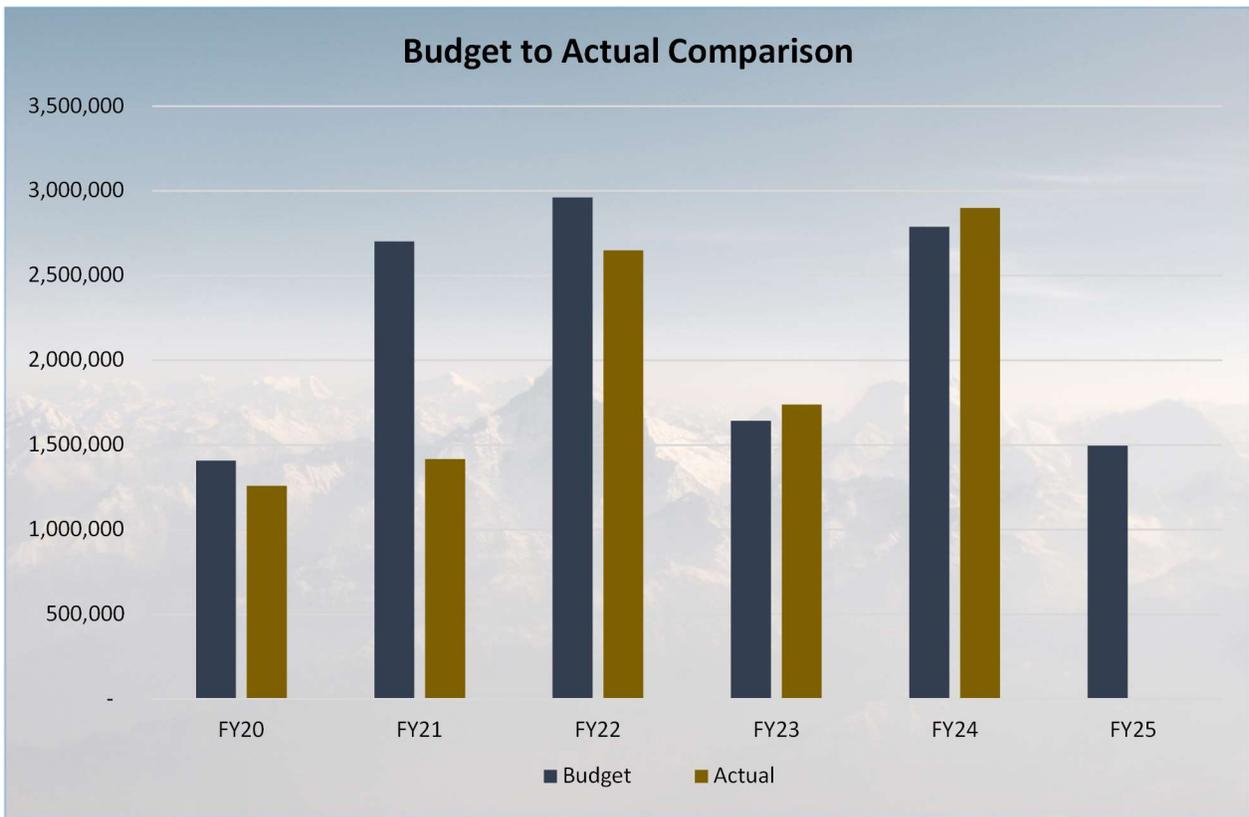
## Airport

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Accounts receivable balance over 90 days	\$ 4,049.05	\$ 5,895.50	\$ 11,614.75
3	Lease revenue as a % of personnel & operating expenditures	73%	83%	41%
4	FAA grant assurance findings	-	-	-
<b>Employee Engagement</b>				
5	Number of open positions at the start of each budget year	2	1	1

### BOCC: AIRPORT

### BUDGET PERFORMANCE



# 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.

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### **CHALLENGES & ACCOMPLISHMENTS**

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

- Replace remainder of outdated heating and cooling systems at Juvenile Detention and the Jail
- Begin preparation for replacement of heating and cooling systems at downtown buildings

### **PERFORMANCE MEASURES**

- Routine audit of fire/security monitoring systems

### **DEPARTMENT GOALS/OBJECTIVES**

- Identify equipment and property in need of repair/replacement and budget accordingly.
- Provide safe, clean, accessible and operational facilities for public and County personnel.
- Timely response to work order requests.
- Maintain current safety/security standards, building code standards, and energy efficient technology.
- Closely monitor State and Federal building standards or codes.
- Manage the custodial contractor to ensure facilities meet cleanliness standards.
- Closely monitor facility employee access

# DEPARTMENT SUMMARIES

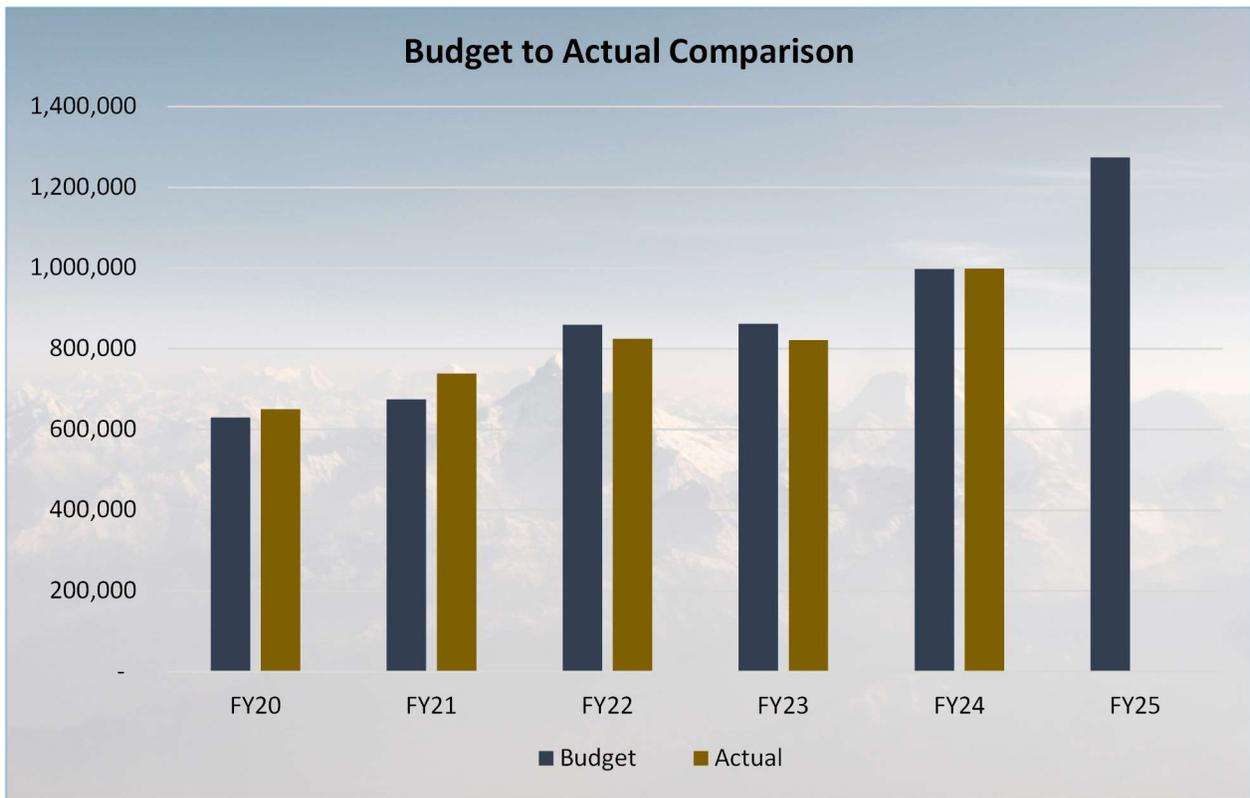
## Building and Grounds

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Number of capital projects with assigned fund balance	0	0	5
<b>Employee Engagement</b>				
3	Number of open positions at the start of each budget year	4	4	4

### BOCC: BUILDING & GROUNDS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: COMMUNITY DEVELOPMENT

### DESCRIPTION

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

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### CHALLENGES & ACCOMPLISHMENTS

The Department has successfully achieved the goal of implementing an electronic application submittal and permitting program. A significant challenge was providing an excellent level of service considering the high demand for land use applications and building permits. The workload is expected to continue through 2025.

### 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, and 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 FY2025. Enhance awareness in the spirit of cooperation to reduce legal involvement.

# DEPARTMENT SUMMARIES

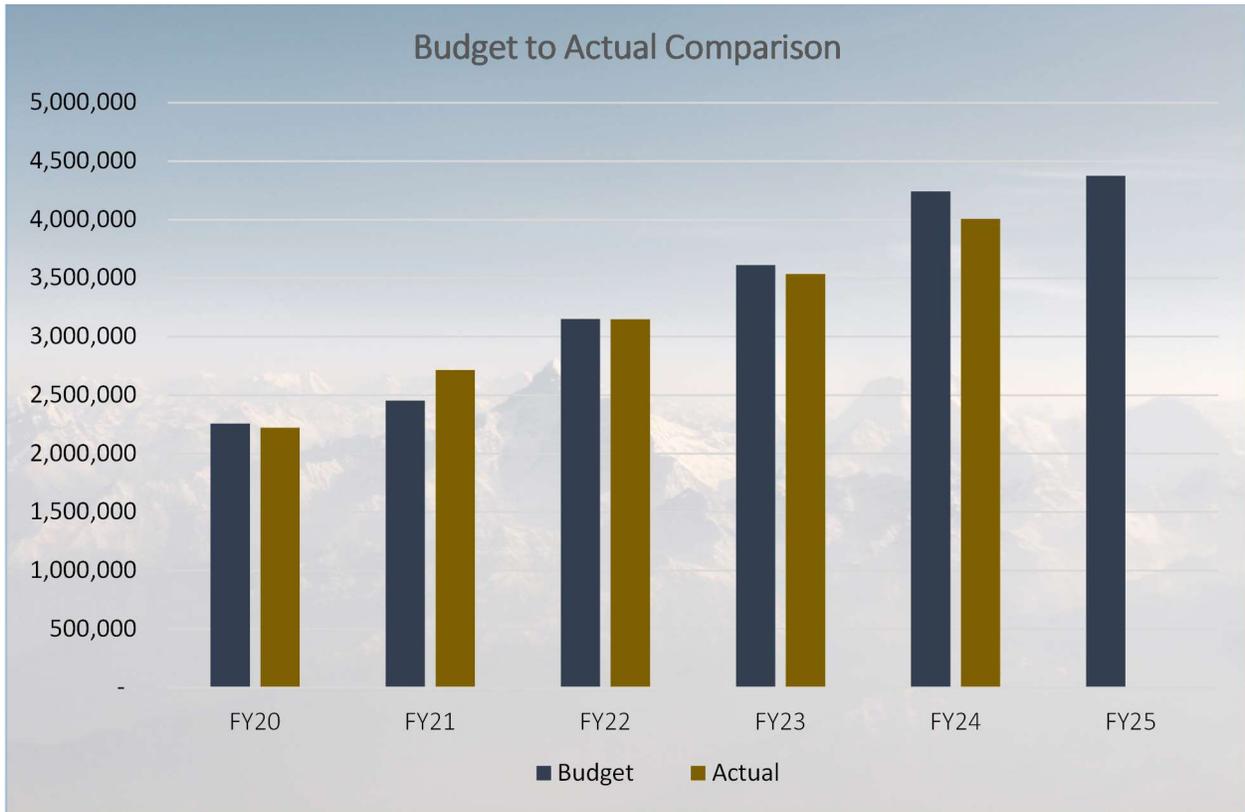
## Community Development

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
Building permits issued				
2	Single family residences/manufactured homes	393	334	257
3	Manufactured/Mobile homes permanent foundation	22	31	21
4	Multi-Family construction	10	3	2
5	Mobile homes temporary foundation	58	38	20
6	New nonresidential construction	68	65	22
7	Additions, alterations, and repairs	484	615	523
<b>Employee Engagement</b>				
8	Number of open positions at the start of each budget year	2	6	0

## BOCC: COMMUNITY DEVELOPMENT

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: INFORMATION TECHNOLOGY

### DESCRIPTION

Information Technology (IT) provides technology-related services to the departments within the County's organizational umbrella. The main function of the IT Department is to provide County employees with the information, training, tools and support necessary to be productive, responsive, and creative in meeting the needs of the public.

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### CHALLENGES & ACCOMPLISHMENTS

Implementation of the On-Base Document Management System has been a great success and is expected to continue for the next few years. On-Base provides electronic document storage and allows for the automation of many manual tasks through workflow processes and forms creation (BOCC agenda process, Budget workflow, Employee Onboarding, etc.) Additional customization is possible through staff programming. One of the biggest accomplishments in FY2024 has been the conversion of the Parks Microsoft Access database to a more modernized system with better reporting features. There are a number of other departmental Access databases that we will be converting to On-Base as the project moves forward.

Examples of successful IT projects completed in FY2024 included an upgrade to Office 365 and the installation of new Mitel desk phones with Bluetooth capabilities for headsets. Cybersecurity continues to be a primary focus of the IT Department and we have multiple ongoing projects to address the ever-changing landscape of computer security, including edge network security and anti-virus initiatives.

### 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 via user-friendly and interactive technologies.
- Employees with information, training, tools and support are 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

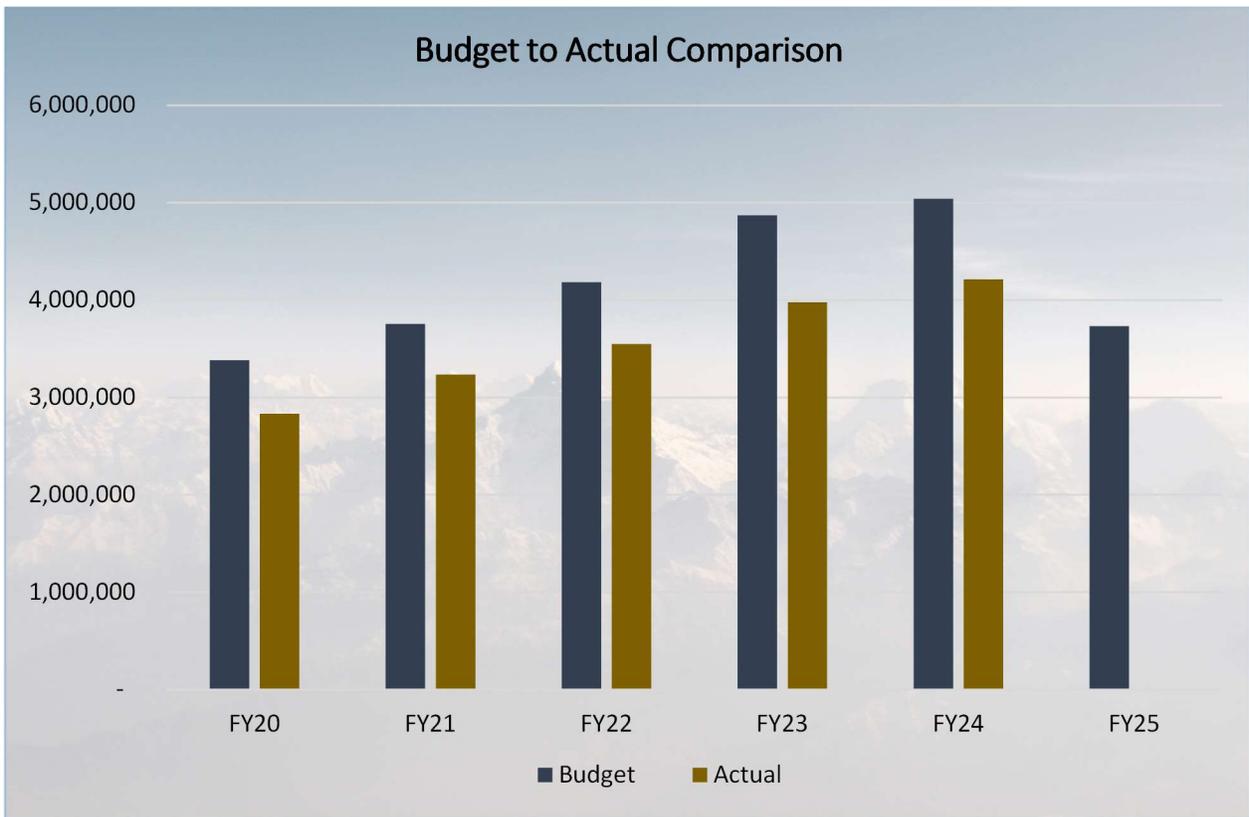
## Information Technology

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Assigned IT fund balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
<b>Employee Engagement</b>				
3	Number of open positions at the start of each budget year	1	2	0

## BOCC: INFORMATION TECHNOLOGY

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: JUVENILE DETENTION**

### **DESCRIPTION**

The District 1 Juvenile Detention Center (JDC) provides secure confinement for juveniles primarily from the five northern counties and the Coeur d'Alene Tribe. 93% of all juveniles detained in FY24 were from Kootenai County. A number of services and programs are offered. School is an integral program at JDC. POST certification is required for all security staff who help to ensure a safe environment with emphasis on accountability and skills competency. A grant funded Mental Health Clinician is on staff. The MHC facilitates connections to services between the community, the juvenile and their family. Operational standards of this facility are guided by State, Federal PREA and USDA standards.

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### **CHALLENGES & ACCOMPLISHMENTS**

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

- Idaho Secure Juvenile Detention Standards – 2024 Inspection resulted in meeting or exceeding compliance with all standards outlined in IDAPA 05.01.02
- Upgrade to Case Management Systems (CMS) database in FY24. Cost for the upgrade was provided by Tobacco Funds.
- NSLP Audit was completed in FY24 meeting or exceeding all standards.
- A triennial PREA audit is scheduled for FY25
- In FY24, two Facility Training Officer (FTO) positions were vacated and refilled. One staff member completed POST instructor development and received certification.
- P.O.S.T. – Five staff completed the POST Academy in FY24. Additionally, five or more staff are expected to attend the academy in FY25.

### **PERFORMANCE MEASURES**

- Staff met or exceeded training requirements in 2024
- 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 monthly, targeting needs of the juvenile population.
- Clinician program is reviewed quarterly to determine effectiveness across the State of Idaho.

# DEPARTMENT SUMMARIES

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## **BOCC: JUVENILE PROBATION**

### **DESCRIPTION**

The Juvenile Probation department provides court ordered supervision and related support services to adjudicated youth and their families/guardians. Services provided by Juvenile Probation include but are not limited to: preparation of Court ordered Social Investigative Reports, Court ordered offender supervision, Electronic Home Monitoring, Work in Lieu of Detention (WILD) Program, Arise Anger Management Program, Parenting with Love and Limits Classes, and Adolescent Outpatient Drug/Alcohol Counseling. The overall goal of the Juvenile Probation Department is to assist young people in avoiding delinquent behavior and to grow into mature adults, and to do so without endangering the community.

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### **CHALLENGES & ACCOMPLISHMENTS**

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

### **PERFORMANCE MEASURES**

The Juvenile Probation Department and Director maintain meticulous data records as the information is utilized for Department of Juvenile Corrections Annual Reporting requirements and grant writing. This data is collected monthly, quarterly and annually and maintained by the Director. The significant quantifiable data includes:

- Number of cases supervised monthly broken down by Probation Officer.
- Annual race/ethnicity; gender; age; successful/non-successful discharges; numbers of petitions filed broken down as felony, misdemeanor and status offenses; and recidivism rate.
- Attendance records of clients for all programs and classes facilitated and/or referred to.
- Dollar amount of restitution collected, offender attendance numbers at the various victim panels.
- Work In Lieu of Detention (WILD) numbers of participants; man hours of community service performed; wages saved in dollars; and detention savings in dollars.
- Chaplain Program and Community Outreach Program numbers of youth served and community contributions.
- Training records for all Juvenile Probation Department staff.

### **DEPARTMENT GOALS /OBJECTIVES**

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

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

# DEPARTMENT SUMMARIES

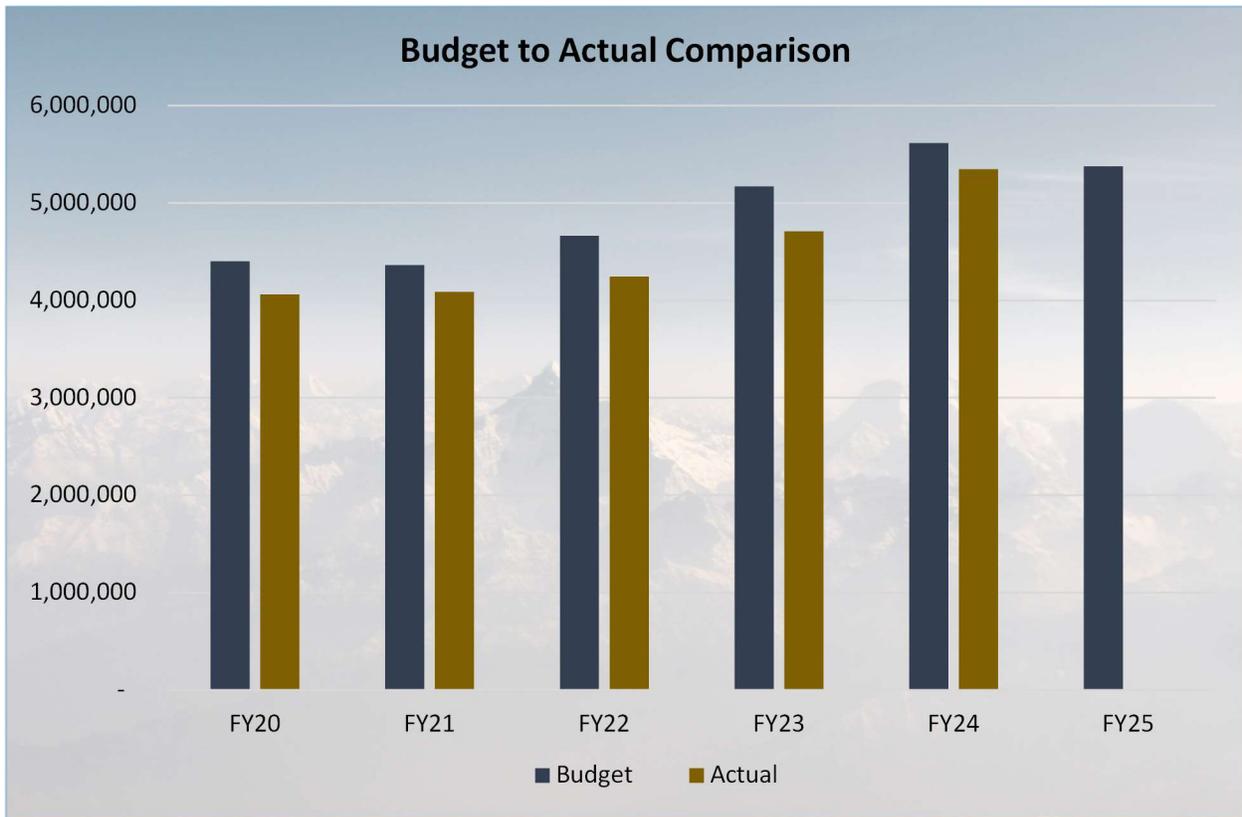
Juvenile Detention & Probation				
Department Performance Measures				
		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
<b>Probation</b>				
2	Case referrals from court	306	379	339
3	Cases closed	266	274	319
4	Probation violations filed	70	93	94
5	*SCRAM participants	16	7	25
6	Unscheduled Jail Time (UJT)			
7	Home Visits	110	460	492
8	School Visits	293	558	754
9	Office Visits	113	482	623
<b>Detention</b>				
10	Total intakes (includes warrants & unscheduled detention time)	501	648	587
11	Male intakes	362	433	405
12	Female intakes	139	215	182
13	New Charges	959	622	327
14	Court turn-ins			139
15	Warrants			89
16	Average daily population	13	18	56
17	Average number of days held in custody	12	10.5	9
18	Booked by County			
19	Kootenai	452	584	543
20	Benewah	16	16	15
21	Shoshone	15	22	9
22	Latah	9	15	9
23	Tribe/other	9	11	11
24	Court transports/number of residents transported	45/65	142/205	199 & 257
25	Other transports/number of residents transported	50/50	52/52	54 & 54
26	Non-custody juveniles community service hours completed	0	582	884
<b>Employee Engagement</b>				
27	Number of open positions at the start of each budget year	5.6	4.6	2

\*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: JUVENILE DETENTION AND PROBATION

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: PUBLIC TRANSPORTATION CITYLINK

### DESCRIPTION

Citylink North manages public transportation services in Kootenai County, providing fixed-route and ADA paratransit bus service in collaboration with the Coeur d'Alene Tribe, Kootenai Health, and local municipalities. The system comprises three primary routes:

- **A Route:** Connects the Coeur d'Alene core area with Post Falls, Dalton Gardens, and Hayden.
  - **B Route:** Provides east-west connections from Coeur d'Alene through Huetter to Post Falls.
  - **C Route:** Offers north-south connections within Coeur d'Alene and southern Hayden.
- The service is fully funded by grants, ensuring no fiscal impact on the county budget.
- 

### CHALLENGES & ACCOMPLISHMENTS

- **Riverstone Transit Center:** Since its opening in October 2019, the Riverstone Transit Center has become essential to the community. Its development involved collaborative efforts with local stakeholders, ensuring it meets residents' and travelers' needs. The completion of Phase II in 2023 expanded its facilities, adding crucial parking for mobility partners, enhancing accessibility and efficiency, and reinforcing commitment to sustainable transportation in the area.
- **Planning:** Strategic Service Plan aims to improve the public transportation system through targeted strategies for an efficient mobility network. It focuses on integrating transportation modes for seamless trip planning, enhancing accessibility, and promoting sustainability. The plan includes service improvements to meet ridership demands cost-effectively and evaluates existing bus routes for potential adjustments. A Cost Allocation Model will clarify service costs, while a comprehensive bus stop analysis will assess access, safety, and efficiency to enhance bus stop design and location.

### PERFORMANCE MEASURES

- **Safety:** Maintain a safe transportation system for users and the public.
- **Security:** Ensure resilience against threats and events affecting the system.
- **Service Effectiveness:** Monitor travel times, service frequency, and ridership levels.
- **Service Efficiency:** Maximize ridership coverage to serve a broad population.
- **Asset Management:** Maintain property and equipment in optimal repair and performance.

### DEPARTMENT GOALS /OBJECTIVES

- **Cost-Effective Coordination:** Collaborate to deliver efficient transportation throughout Kootenai County.
- **Inclusive Service Demand:** Work with providers to meet the needs of seniors, individuals with disabilities, veterans, and low-income residents.
- **Mobility Options:** Enhance connections to various mobility options with improved safety and payment systems.
- **Economic and Quality of Life Improvement:** Increase access to employment, education, health care, and recreation through public transit services.

# DEPARTMENT SUMMARIES

## Transit Department (FTA/CityLink)

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
<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)	114,854	115,395	121,854
5	Average daily trips (300 operational days)	383	385	406
6	Operational Revenue Vehicles	13	7	7
7	Average fleet age in years	7	3	4
8	Annual Vehicle Revenue Miles (VRM)	152,254	152,295	156,615
9	Annual Vehicle Revenue Hours (VRH)	11,073	11,076	11,148
10	Operational vehicles purchased	-	0	0
11	Vehicles disposed of	-	6	0
	Operating Expenses	\$ 531,876	\$ 563,989	\$ 697,586
12	Federal funding	\$ 531,876	\$ 563,989	\$ 697,586
13	Local funding	\$ -	\$ -	\$ -
	Capital Expenses	\$ 9,623	\$ -	\$ -
14	Federal funding	\$ 9,623	\$ -	\$ -
15	Local funding	\$ -	\$ -	\$ -
16	Operating Expenses per VRM	\$ 3.49	\$ 3.70	\$ 4.45
17	Operating Expenses per VRH	\$ 48.03	\$ 50.92	\$ 62.57
18	Operating Expenses per UPT	\$ 4.63	\$ 4.89	\$ 5.72
19	UPT per VRM (passengers per mile)	0.75	0.76	0.78
20	UPT per VRH (passengers per hour)	10.37	10.42	10.93
<i>Paratransit</i>				
21	Service area square miles	-	-	-
22	Number of operating fixed routes	-	-	-
23	Annual Trips (UPT)	33,711	34,929	34,237
24	Average daily trips (300 operational days)	112	116	114
25	Operational Revenue Vehicles	13	13	17
26	Average fleet age in years	5	6	3
27	Annual Vehicle Revenue Miles (VRM)	210,873	210,859	212,407
28	Annual Vehicle Revenue Hours (VRH)	14,363	13,030	15,771
29	Operational vehicles purchased	-	2	6
30	Vehicles disposed of	-	-	4
31	Operating Expenses	\$ 723,138	\$ 688,026	\$ 740,881
32	Federal funding	\$ 708,915	\$ 678,261	\$ 735,561
33	Local funding	\$ 14,223	\$ 9,765	\$ 5,320
34	Capital Expenses	\$ 1,053,702	\$ 496,061	\$ 829,333
35	Federal funding	\$ 883,857	\$ 290,711	\$ 617,468
36	Local funding	\$ 169,845	\$ 205,350	\$ 211,865
37	Operating Expenses per VRM	\$ 3.43	\$ 3.26	\$ 3.49
38	Operating Expenses per VRH	\$ 50.35	\$ 52.80	\$ 46.98
39	Operating Expenses per UPT	\$ 21.45	\$ 19.70	\$ 21.64
40	UPT per VRM (passengers per mile)	0.16	0.17	0.16
41	UPT per VRH (passengers per hour)	2.35	2.68	2.17

# DEPARTMENT SUMMARIES

		Actual 2022	Actual 2023	Estimated 2024
42	Percentage of federal funding for staff at the beginning of each budget year*	67%	63%	61%
43	Percentage of property tax funding for staff at the beginning of each budget year*	33%	37%	39%
44	Number of FTE's (full time employees) at the beginning of each budget year*	9	9	9
<b>Employee Engagement</b>				
45	Number of open positions at the start of each budget year	2	1	2

+ No Data Available

TBD Data is To Be Determined

\* For FY22-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

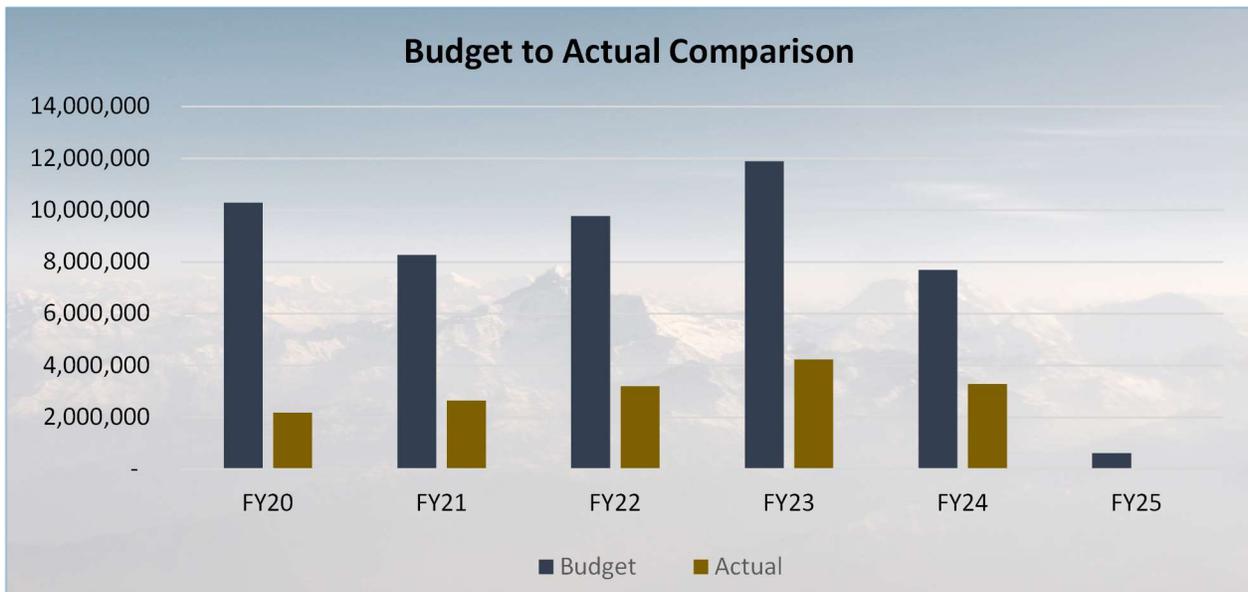
Revenue Vehicle - the rolling stock (bus, van, etc) used to provide revenue service for passengers

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.

## BOCC: PUBLIC TRANSPORTATION CITYLINK

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **BOCC: NOXIOUS WEED CONTROL**

### **DESCRIPTION**

The Idaho State Department of Agriculture (ISDA) coordinates a statewide invasive species management and control program, acting to protect the integrity of the state's natural resources from the biological degradation caused by invasive plants. 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.

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### **CHALLENGES & ACCOMPLISHMENTS**

In conjunction with Nez Perce Biocontrol Center and private landowners, Kootenai County Noxious Weed Control released bio controls on 5 sites targeting Spotted Knapweed. The department provided public education by assisting with the State Forestry Contest, presenting at Farm to Table, hosting a free 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 240 acres. Additionally, the department treated 309 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.

To improve efficiency the County is divided geographically into square mile sections using the Public Land Survey System. 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 regarding 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 97 parcels, totaling 3,800 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 managing and maintain County parks, marine facilities, spillway and flood levy, recreational trails, an 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 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.

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### **CHALLENGES & ACCOMPLISHMENTS**

Post-pandemic conditions continue to adversely affect capital project costs, cost of materials, and availability of contractors. In 2024, the Department completed construction of a new fifteen by seventy-five concrete boat launch at Greensferry Boat Launch on the Spokane River. The Department also constructed a new fixed pier dock system at Turner Point boat launch, installed new docks at Turner Bay and Neachen Bay, and replaced five mooring buoys in Loffs and Beauty Bay(s) on Lake Coeur d’Alene.

### **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 for local businesses, 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 to maintain a high level of public safety and compliance at County recreational facilities.

# DEPARTMENT SUMMARIES

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## **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.

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### **CHALLENGES & ACCOMPLISHMENTS**

Challenges can vary each year based on snow conditions and vacillating revenues. Some common challenges include but are not limited too; 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, damage to equipment, customer feedback, and potential accidents.

### **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

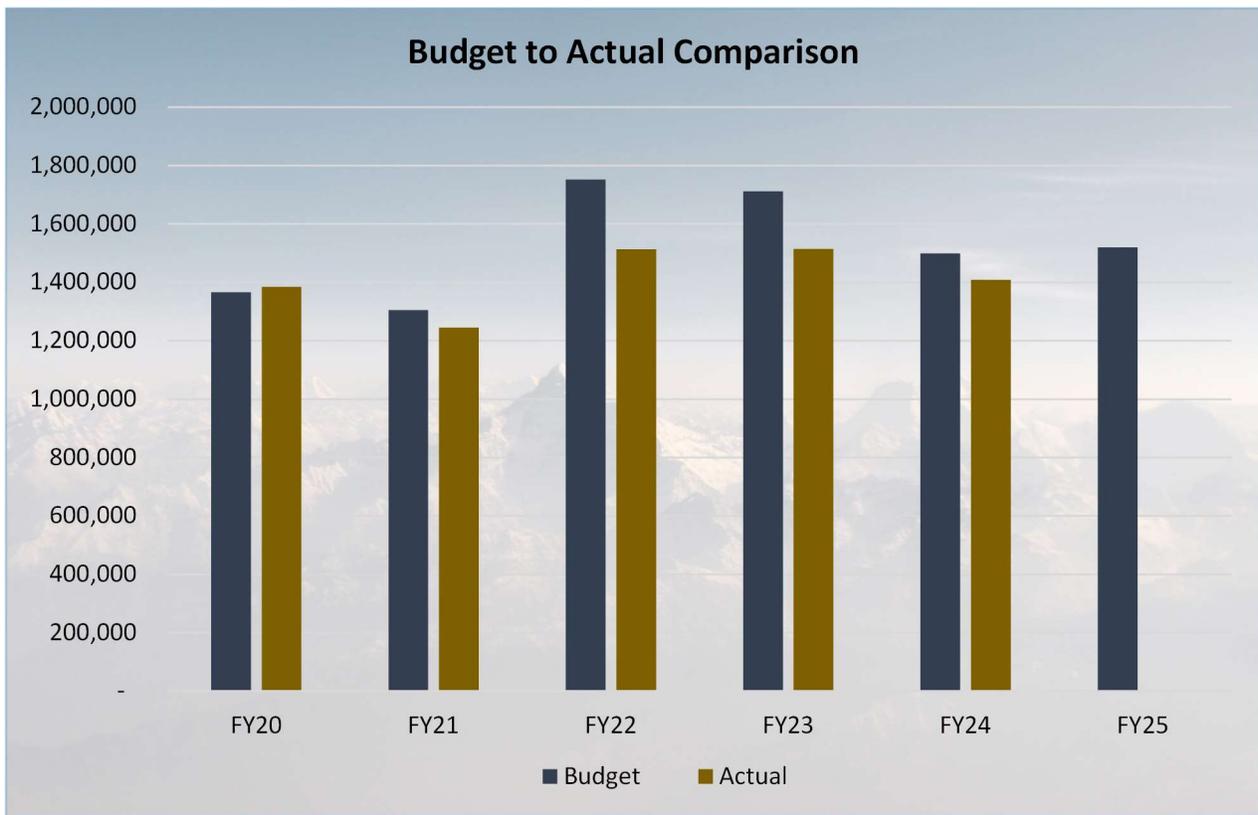
## Recreation

Department Performance Measures				
		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Number of boat launch citations issued	694	739	738
3	Number of boat launch passes sold 1st Pass/2nd Pass	2,209/404	2,286/397	2,255/362
4	Registered boats - Kootenai County Designation	27,828	27,304	TBD
5	Miles of snow trails groomed	3,012	3,619	487
6	Acres inspected for noxious weeds	8,105	2,093	3,800
7	County owned acres treated for noxious weeds	451	281	309
8	Acres treated by citizens via loan-out program	451	291	240
<b>Employee Engagement</b>				
9	Number of open positions at the start of each budget year	1	-	-

TBD Data is To Be Determined

### BOCC: RECREATION

#### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **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.

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### **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**

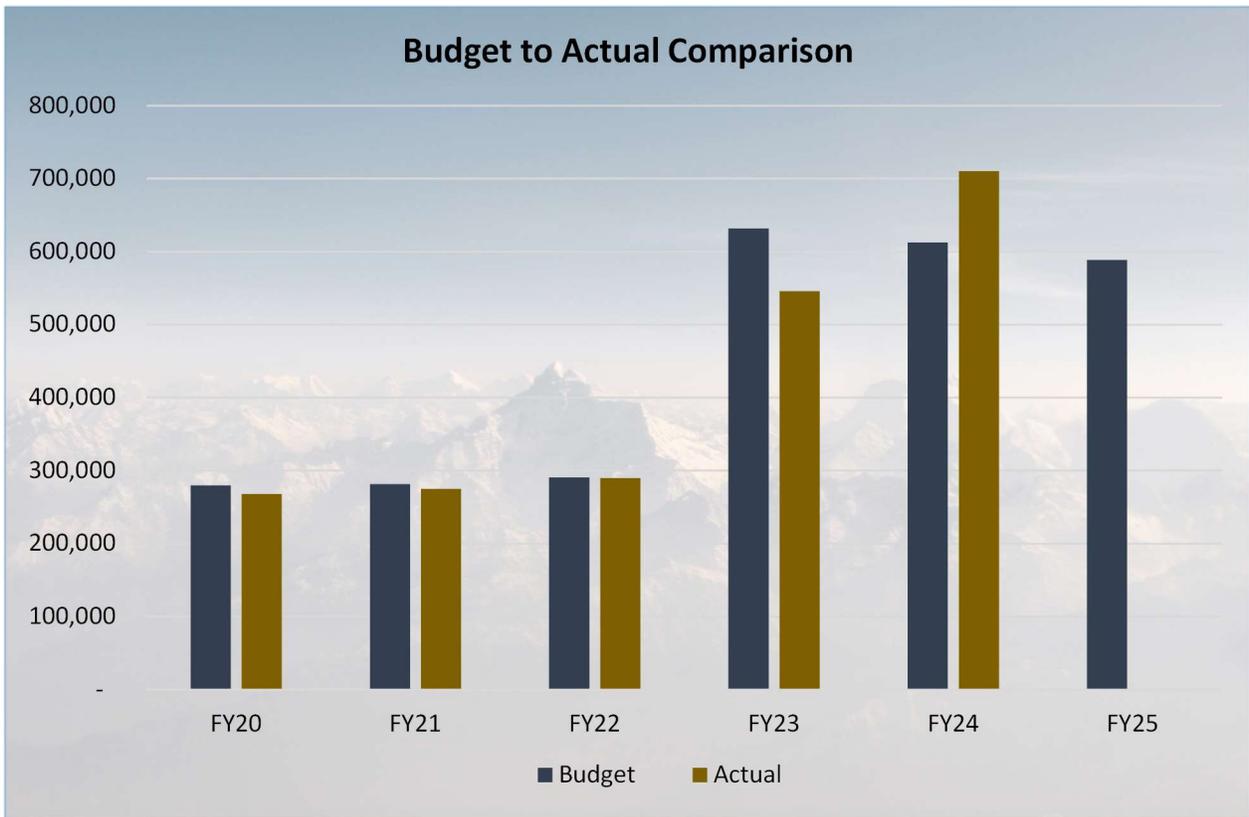
- Manage supply purchasing to ensure best pricing is obtained.
- Provide printing in the most cost-effective manner, professional quality and customer service.
- Provide consistent accountability, service and transparency within the County financial system.
- Use of Reprographics digital printers for 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

Reprographics				
Department Performance Measures				
		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Printing revenue from outside agencies	\$ 7,945	\$ 14,511	\$ 11,569
3	Printing revenue from internal County departments	\$ 12,832	\$ 14,215	\$ 14,282
<b>Employee Engagement</b>				
4	Number of open positions at the start of each budget year	-	-	-

## BOCC: REPROGRAPHICS MAIL CENTER

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

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### **CHALLENGES & ACCOMPLISHMENTS**

Population growth in Kootenai County is an ever-present challenge for solid waste disposal systems. Keeping a close eye on landfill space and appropriately planning landfill expansion constructions in a timely manner requires a keen eye on financial planning. Taking advantage of economies of scale and public/private partnerships helps in keeping costs down.

### **PERFORMANCE MEASURES**

- Continually assess and change our safety program to make sure it meets our needs. Zero-time loss accidents are easily measured and have a high pay off in terms of insurance premiums and productivity.
- Customer counts are completed at all staffed rural sites and transfer stations. Five (5) documented complaints per 1,000 served will be the standard for success.
- As with customer counts, the total tonnages are accounted for in our system. The more weight that is diverted from the landfill the more successful the objective. Keeping the 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 environmentally 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

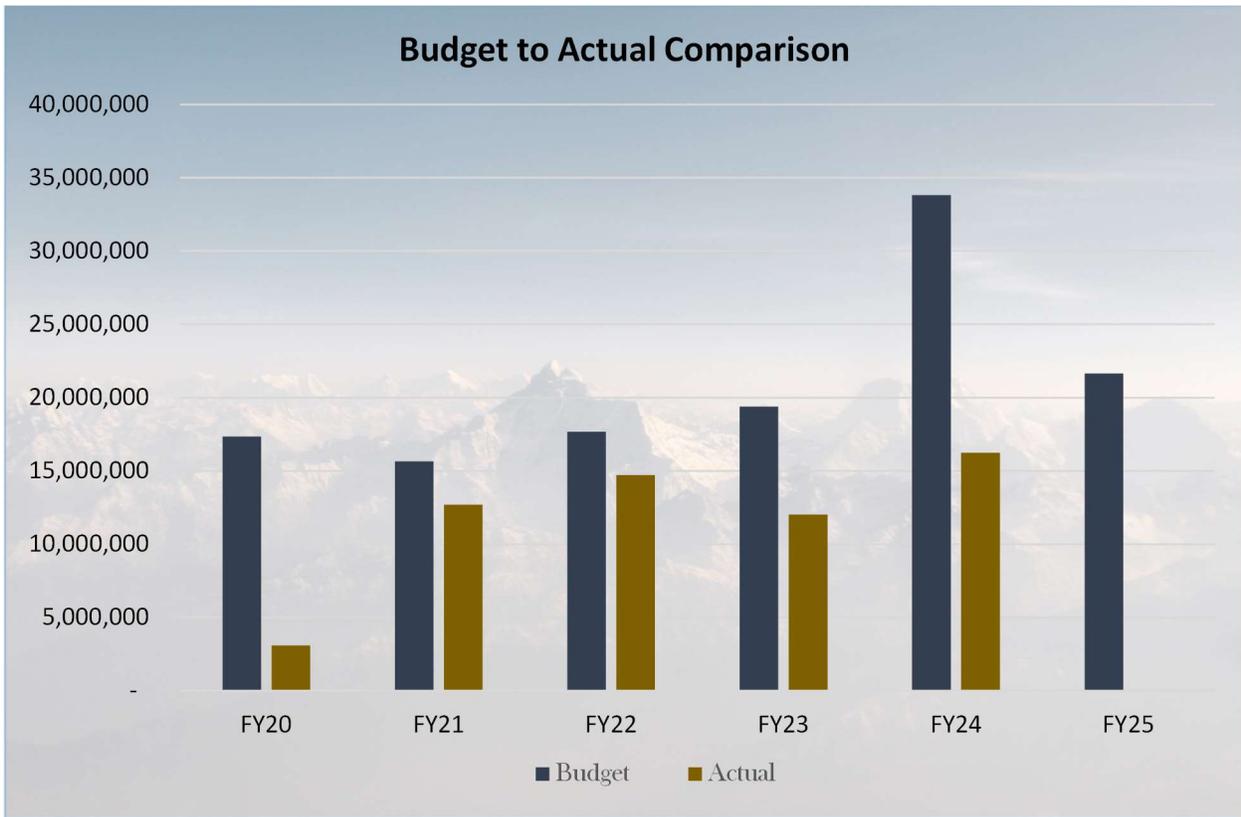
## Solid Waste

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Gallons (in millions) of leachate processed and hauled	4.2	7.87	7
3	Customer site visits	765,466	793,582	792,000
4	Processed tons	259,195	249,000	245,000
<b>Employee Engagement</b>				
5	Number of open positions at the start of each budget year	9	13	-

### BOCC: SOLID WASTE

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## **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 has 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.

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### **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

## Veteran Services

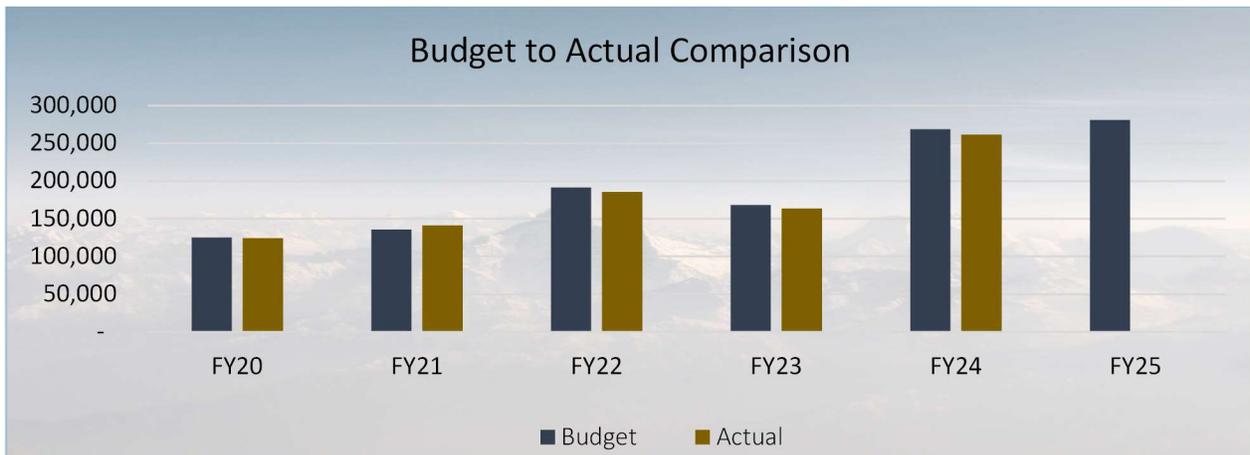
### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
VA expenditures by type of claim				
2	Compensation/Pension	\$ 92,654,000	\$ 118,883,000	\$ 140,000,000
3	Education/Voc Rehab	\$ 5,565,000	\$ 5,746,000	\$ 5,900,000
4	Insurance and Indemnity	\$ 967,000	\$ 506,000	\$ 900,000
5	Medical Care	\$ 69,178,000	\$ 85,039,000	\$ 100,000,000
Average % of Veterans seen and most common claim filed				
6	WWII (hearing loss/pension)	8%	8%	5%
7	Korean (hearing loss/pension)	9%	9%	9%
8	Vietnam (hearing loss/agent orange presumptives)	35%	35%	35%
9	Gulf War/OEF/OIF (PTSD/sustained injuries/education)	27%	27%	30%
10	Peace Time (hearing loss/sustained injuries)	15%	15%	15%
11	Other (survivor DIC/pension)	6%	6%	6%
Community Outreach				
12	Shut-in visits average per month	2	2	2
13	VA briefings to area agencies average per month	2	2	2
14	Attendance at service organizations average per month	2	5	5
15	Scheduled appointments	552	719	900
16	Walk-in appointments	1,593	1,323	1,400
17	New clients added	191	464	300
18	Records edited	2,147	2,114	2,100
19	Forms prepared	2,272	2,173	2,200
20	Phone calls returned	3,146	3,496	3,500
21	County veteran population	14,631	16,212	18,000
<b>Employee Engagement</b>				
22	Number of open positions at the start of each budget year	-	-	1

TBD Data is To Be Determined

## BOCC: VETERAN'S SERVICES

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## BOCC: COMMUNITY SUPPORT SERVICES & EXTERNAL PARTNERS

### DESCRIPTION

The Board of County Commissioners allocate funds annually to several external partners and efforts. The agencies supported are: 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

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### CHALLENGES & ACCOMPLISHMENTS

- Maintaining high-quality service delivery with increased population growth and limited funding
- Meeting the demand for services for the County's most vulnerable individuals.

### PERFORMANCE MEASURES

- \$156,519 University of Idaho Extension
- \$ 25,000 Board of Community Guardians
- \$ 20,000 Museum of North Idaho
- \$ 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
- **\$237,219 Total Levied for Community Services**

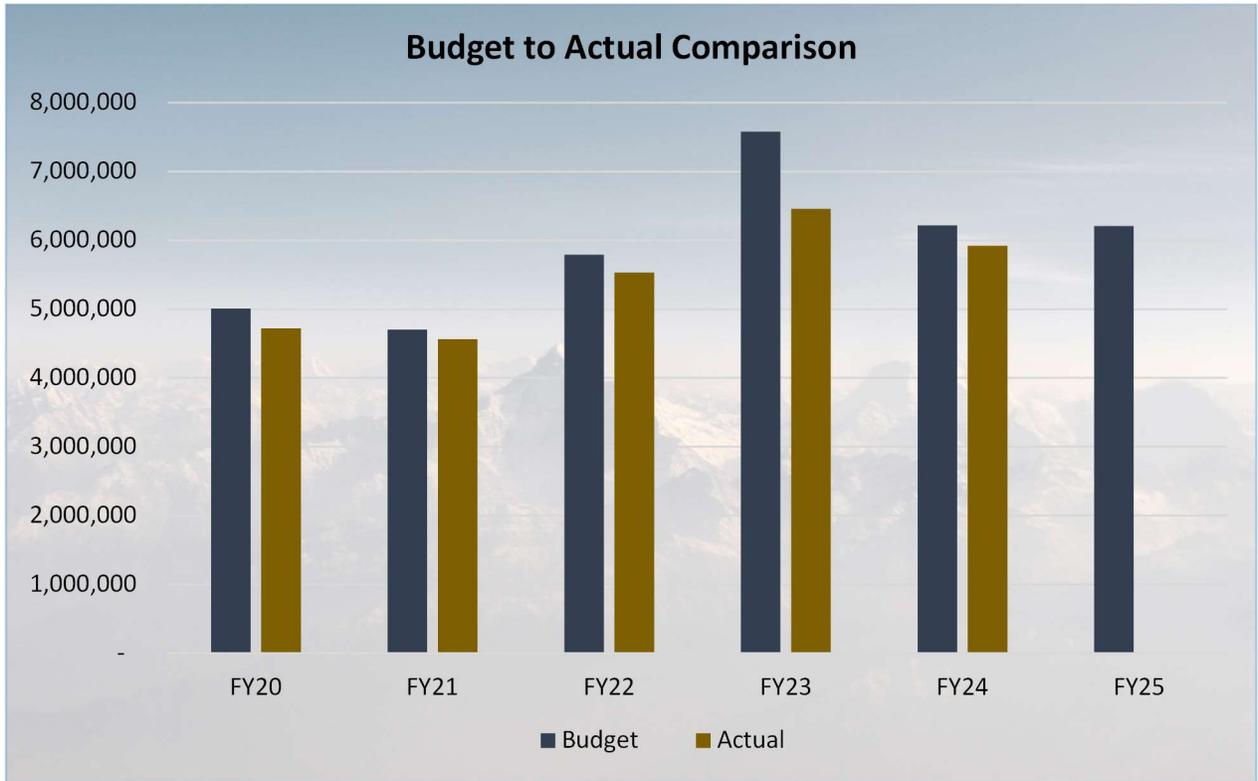
### DEPARTMENT GOALS /OBJECTIVES

- 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

## BOCC: COMMUNITY SUPPORT SERVICES & EXTERNAL PARTNERS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## 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

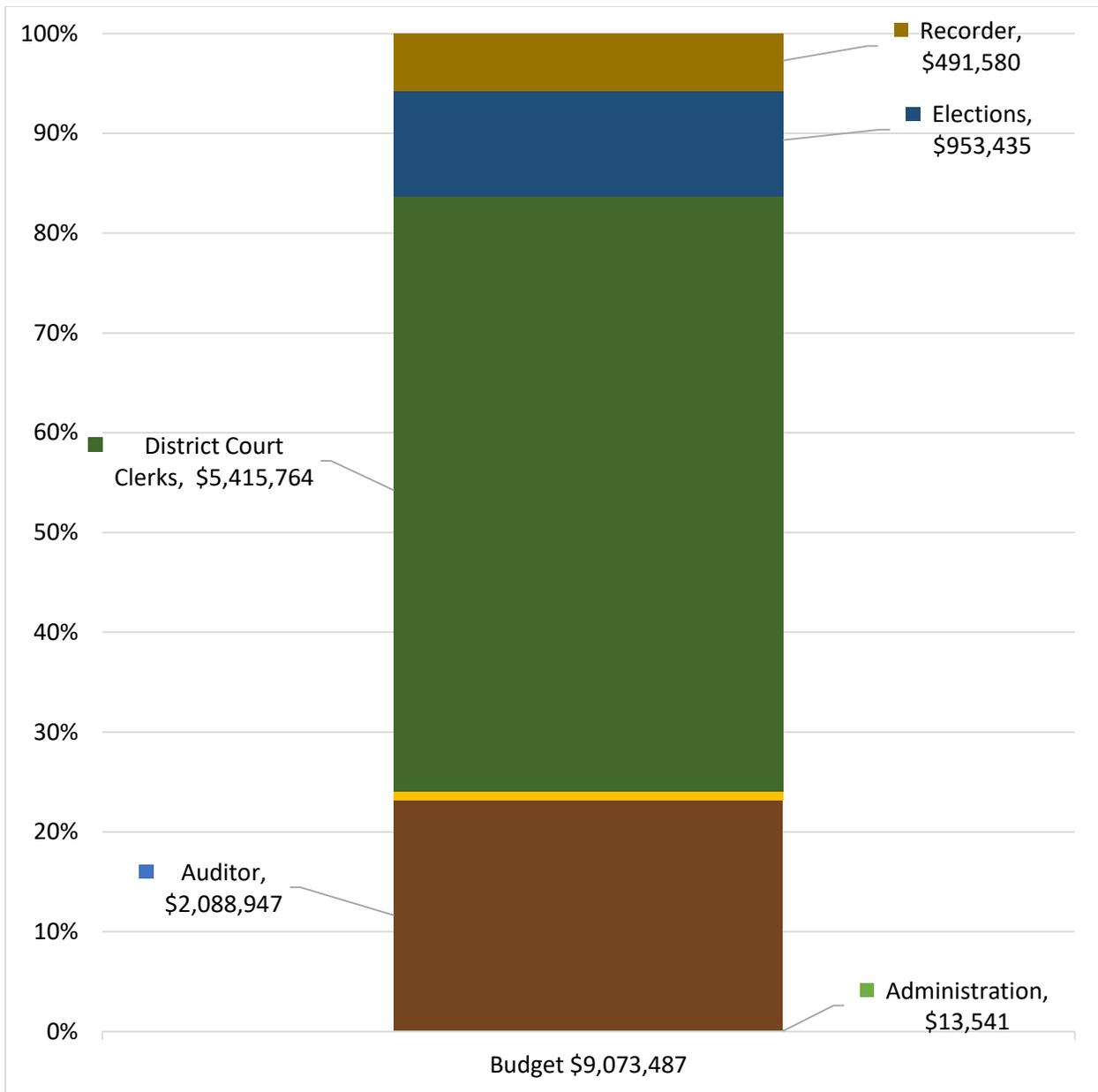
In Kootenai County, there are over 100 deputy clerks who work in the various departments under the Clerk as well as in the Board of County Commissioners' Office. For the FY 2024 adopted budget, Jennifer Locke was the elected Clerk.

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## CLERK DEPARTMENTS

- [Auditor](#)
- [County Assistance](#)
- [District Court Clerks](#)
- [Elections](#)
- [Recorder](#)

# DEPARTMENT SUMMARIES



# DEPARTMENT SUMMARIES

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## CLERK: AUDITOR

### DESCRIPTION

The Auditor's Office is the central finance organization for the County. Countywide financial operations include annual budget, payables, receivables, billing, payroll administration, grants accounting, property tax accounting, fixed asset accounting, District Court accounting, and trust fund management. Financial transactions and reporting are in accordance with US GAAP and government reporting standards. In addition to preparing the 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

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### CHALLENGES & ACCOMPLISHMENTS

Accomplishments in FY2024 include:

- Distinguished Budget Presentation Award for the FY 2024 Budget from the Government Finance Officers Association of the United States and Canada (GFOA). The award for the FY 2024 Budget Presentation marks the 12th consecutive year the County has received this award.
- Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the FY23 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. The achievement of this primary goal drives efficient use of taxpayer resources, giving residents the most value for their tax dollars. 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 address 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

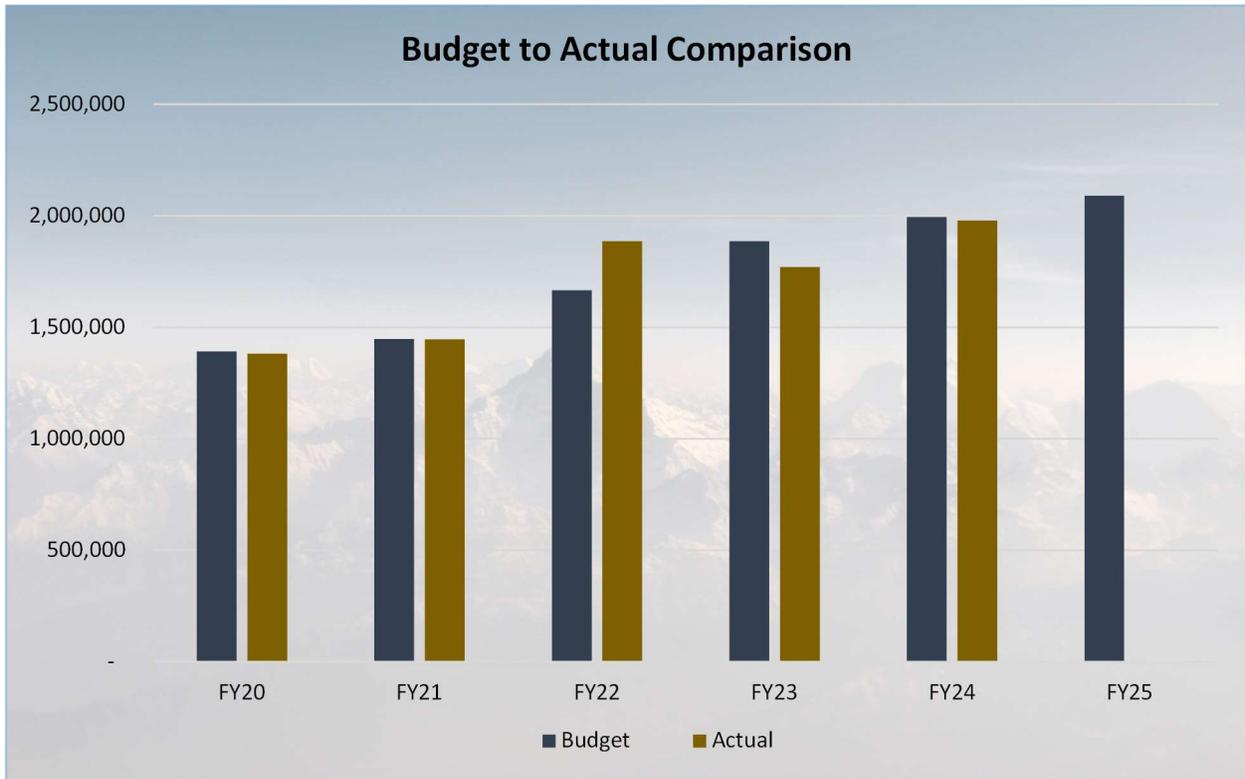
## Auditor

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	General fund Emergency Reserves (unrestricted fund balance) in monthly operating expenditures	2.5 Months	2.5 Months	2.5 Months
3	Number of journal entries	109,018	110,148	113,191
4	Number of manual journal entries	19,525	20,833	23,112
5	Number of budget adjustments	1,961	1,634	3,823
6	GFOA Certificate of Achievement for Excellence in Financial Reporting	yes	yes	yes
7	GFOA Distinguished Budget Presentation Award	yes	yes	yes
<b>Employee Engagement</b>				
8	Number of open positions at the start of each budget year	-	1	-

## BOCC: AUDITOR

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CLERK: COUNTY ASSISTANCE

### DESCRIPTION

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

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### 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, for repayment 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 ensure all Idaho Codes are met by 100%.

# DEPARTMENT SUMMARIES

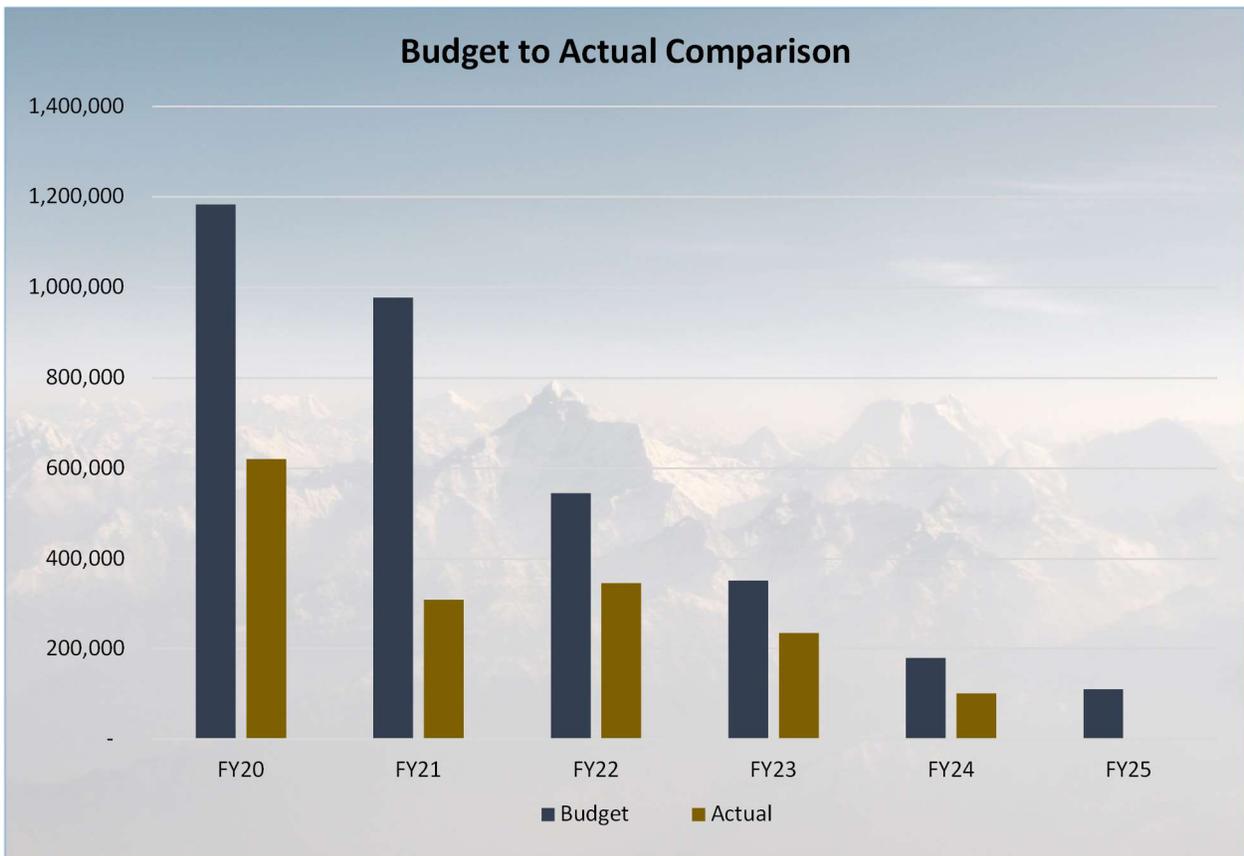
## County Assistance

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Number of cremation assistance applications received	26	27	27
3	Number of cremation assistance applications approved	4	13	13
<b>Employee Engagement</b>				
4	Number of open positions at the start of each budget year	-	-	-

### BOCC: COUNTY ASSISTANCE

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CLERK: DISTRICT COURT CLERKS

### DESCRIPTION

District Court receives and processes all paperwork and payments involved in all court cases, makes public information accessible to all, clerks in-court proceedings while making an official record of those proceedings, monitors community service and unsupervised misdemeanor probation, and processes payment plans on court fees owed. The District Court Office is responsible for in-court support for Kootenai County's judges, visiting judges and Plan B judges. The court is guided by the Idaho Code, Supreme Court Rules and local Administrative Rules.

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### CHALLENGES & ACCOMPLISHMENTS

Challenges 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 have 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. Our Records Department has completed the task of converting all paper case files to digital format.

### 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.
- Clerk in-court proceedings while preserving an official record of both audio and written case adjudication.
- Our Records Department will be working on converting older scanned cases to our Case Management System, called Navigator. Our Records Department will also be taking on the task of converting older cases that are on microfilm.
- Streamline processes in conjunction with our Court Assistance Office to help provide better resources for pro-se litigants that are navigating the court system.

# DEPARTMENT SUMMARIES

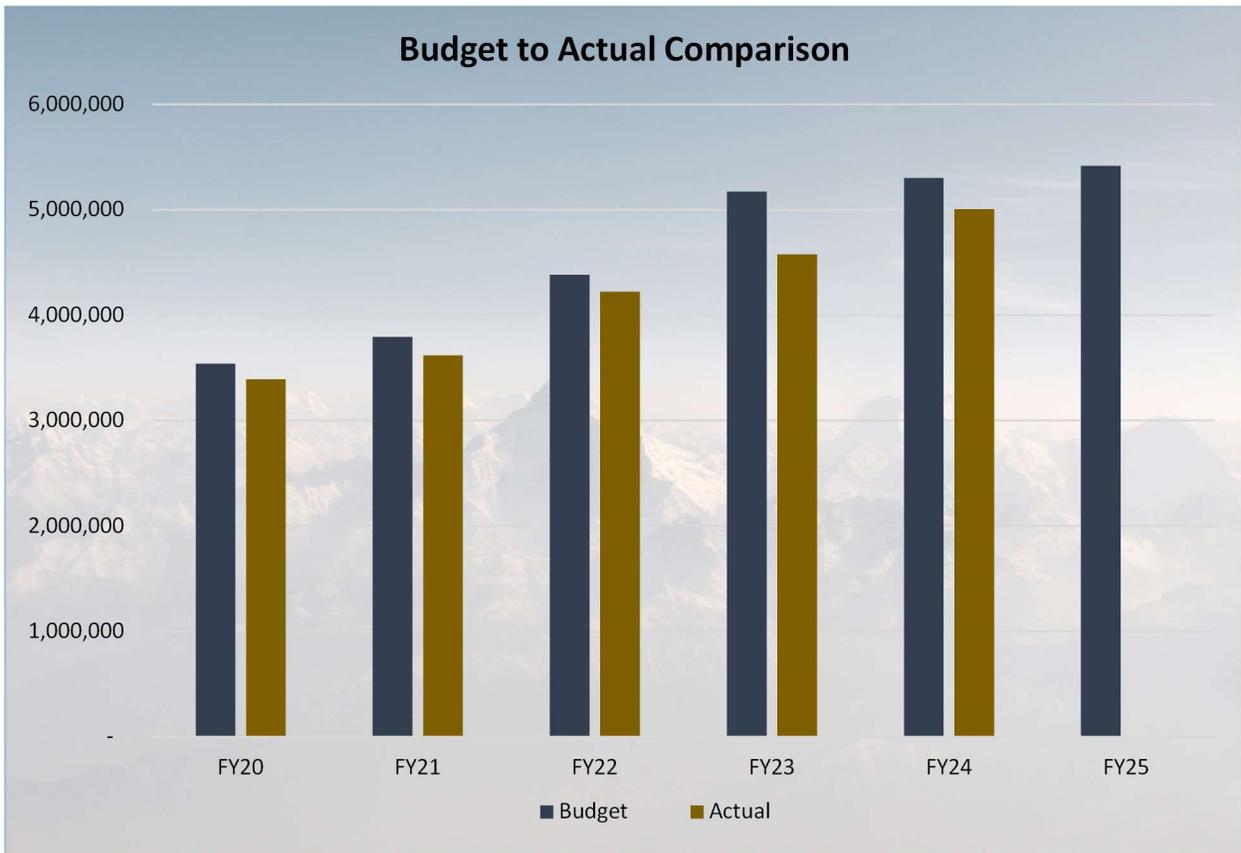
## District Court Clerks

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
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	\$ 32,837	\$ 31,713	\$ 25,700
<b>Employee Engagement</b>				
7	Number of open positions at the start of each budget year	4	12	5

### BOCC: District Court Clerks

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## 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 117,000 registered voters in the voter registration system and oversees two (2) elections per 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.

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### 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 that continues to impact 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 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 utilize innovative methods to provide even more efficient voting processes.

### 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 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Percentage of Eligible Voters Registered to Vote*	74%	0.7314	+
3	Registered Voters as of July report	105,162	105,367	106,916
4	Estimated Total Population (as of July 1)	183,578	185010	+
5	Estimated Population 18+ (per Census Bureau as of July 1)	142,953	144057	+
6	Number of Elections	4	3	2
7	Advance Voting Ballots Cast	34,902	30,895	52,575
c	Absentee Voting	26,702	22,200	30,476
9	Early Voting	8,200	8,695	22,099
10	Military and Overseas Ballots Sent	87	23	416
11	Candidate Filings (does not include candidates filing with Secretary of State's office)	195	181	220
12	Seasonal Election Workers			895
13	Election Worker Training Sessions	22**	43	33
14	November Voter Turnout	59%	31%	78%
<b>Employee Engagement</b>				
15	Number of open positions at the start of each budget year	-	1	1

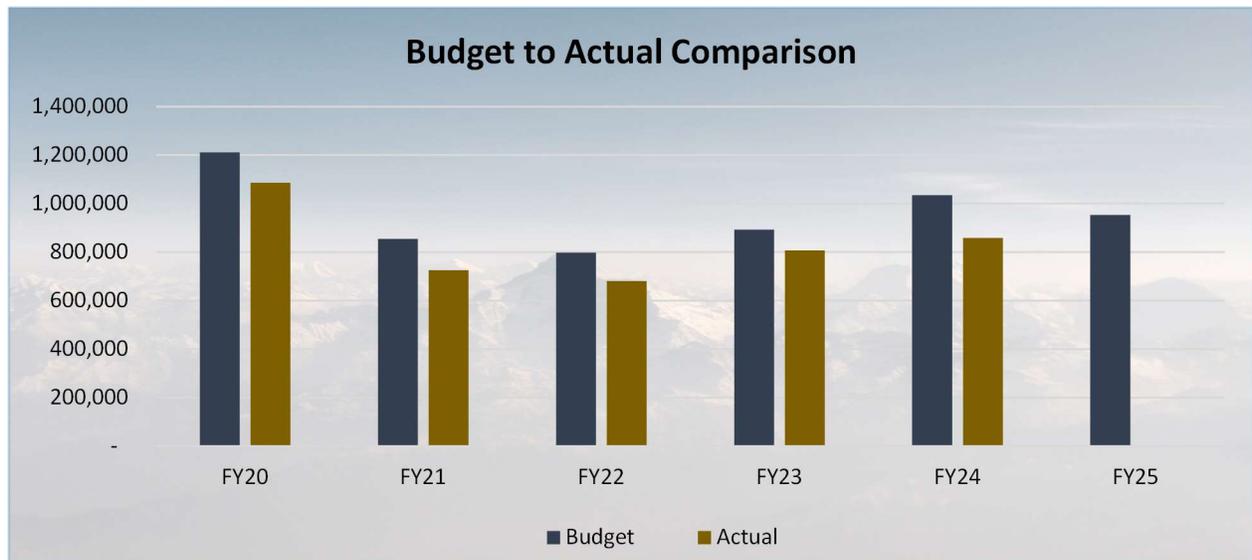
\*Based on census data for voting age population and total number of active registered voters.

\*\*based on data from August and November 2022 elections

+ Data is not yet available

## BOCC: ELECTIONS

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## CLERK: RECORDER

### DESCRIPTION

The purpose of the Recorder's Office is to promptly record, preserve, and provide access to public records in an accurate, efficient, and professional manner. The department is also responsible for the stewardship of historical records dating from 1890. The Recorder's Office provides for the public an accurate, permanent record of real property, both historic and current, according to Idaho Code. The Recorder also issues marriage licenses 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.

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### CHALLENGES & ACCOMPLISHMENTS

The Recorder accurately imported and verified all recorded 1996 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. While keeping response times low, this allows the requesting party to complete their transaction quickly. The Recorder accurately records and indexes up to 50,000 documents per year.

As a certified acceptance agency, the Recorder team is required to complete an annual recertification through the U.S. Department of State. The recertification course is completed during normal business hours, while carrying out all normal office duties.

In continued efforts, the Recorder strives to transfer all archived documents dated back from 1896 to 1995 to electronic format.

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

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

# DEPARTMENT SUMMARIES

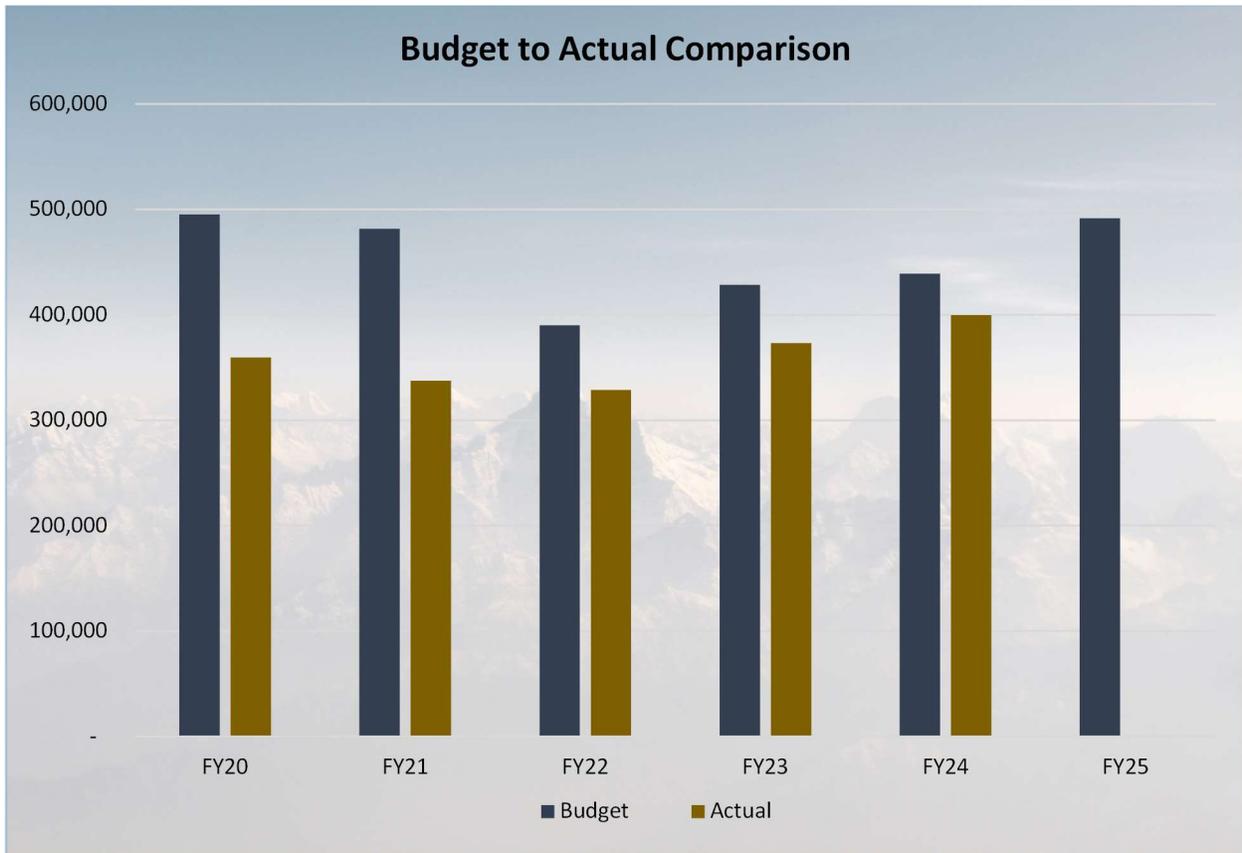
## Recorder

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Beverage licenses issued	456	471	466
3	Passports issued	4,152	5,902	3,973
4	Recorded documents	54,482	36,828	32,796
<b>Employee Engagement</b>				
5	Number of open positions at the start of each budget year	2	1	1

### BOCC: RECORDER

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

## TREASURER



### 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 Distrainment 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.

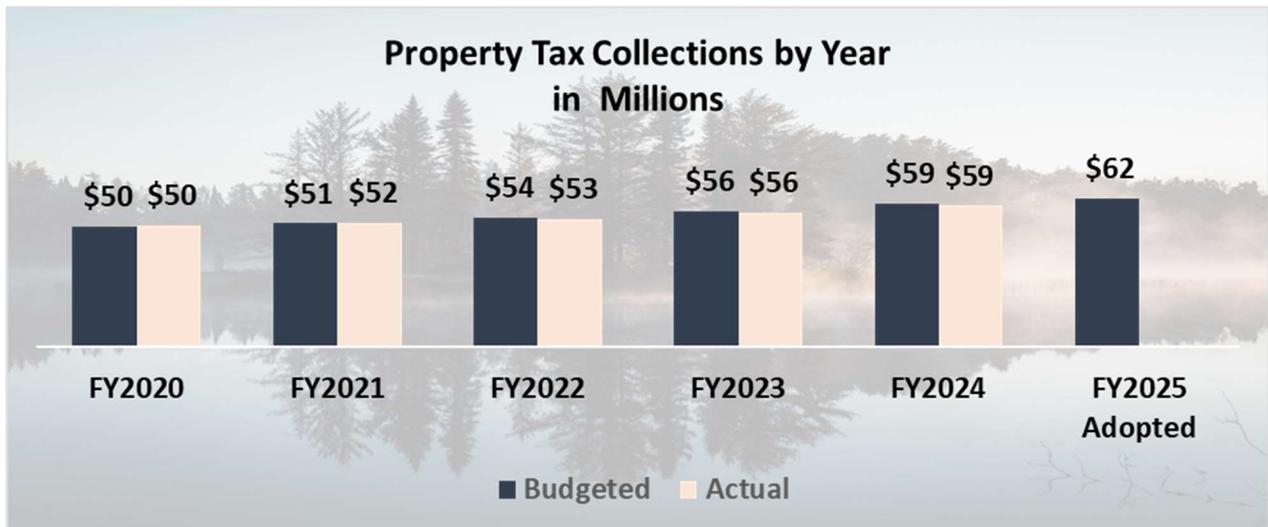
Steve Matheson

### CHALLENGES & ACCOMPLISHMENTS

- Increased demand is 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 have the internal support needed to function optimally and Kootenai County is on a waiting list with our provider for a software upgrade.

### PERFORMANCE MEASURES

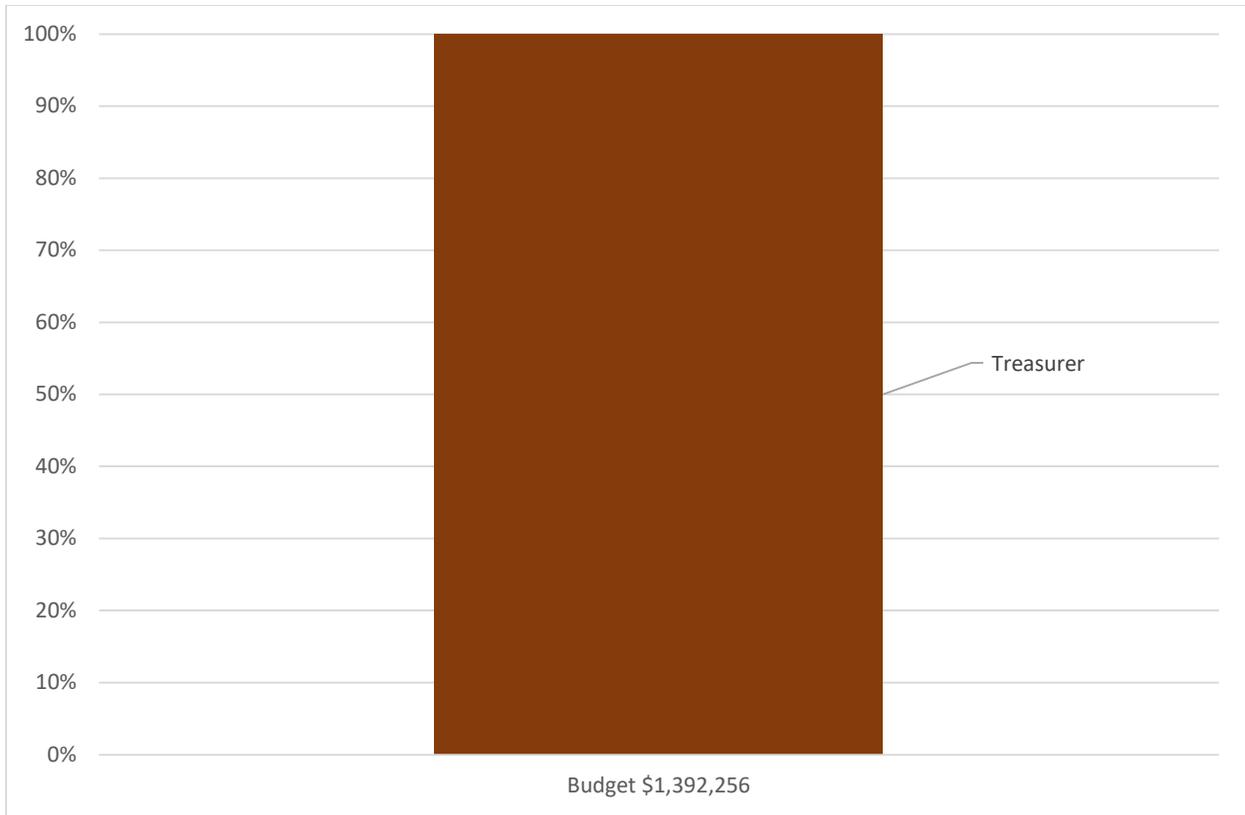
- Minimum property tax collection rate of 98%.



### DEPARTMENT GOALS /OBJECTIVES

- Accuracy
- Efficiency
- Standardization
- Excellence in customer service

# DEPARTMENT SUMMARIES



# DEPARTMENT SUMMARIES

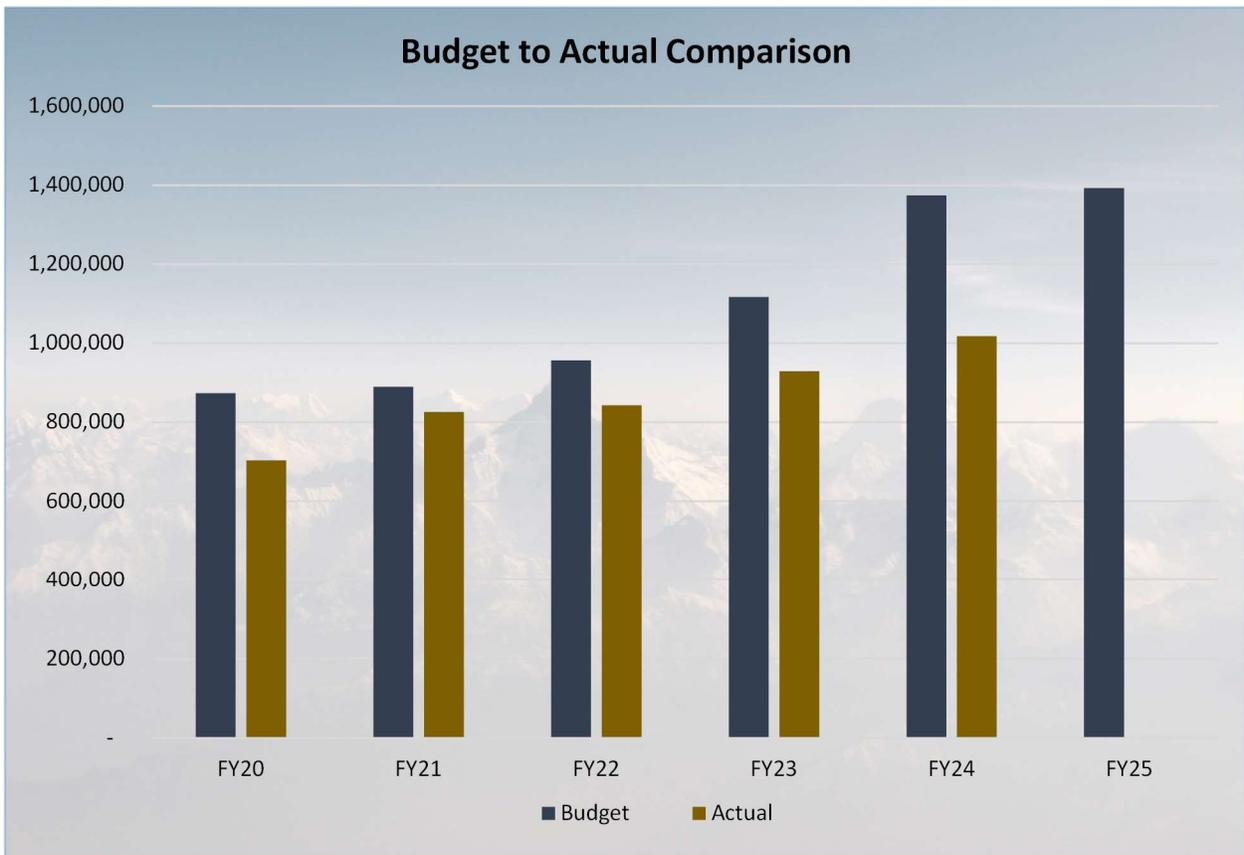
## Treasurer

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
3	Interest earned	\$ 1,072,240	\$ 5,773,086	\$ 8,096,425
5	Percentage of property tax collected	101%	100%	101%
<b>Employee Engagement</b>				
6	Number of open positions as of October 1st each year	-	1	1

### BOCC: TREASURER

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## ASSESSOR



Bela Kovacs

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.).

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 its 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.

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 revamped 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 drive further innovation and process improvements through technology.

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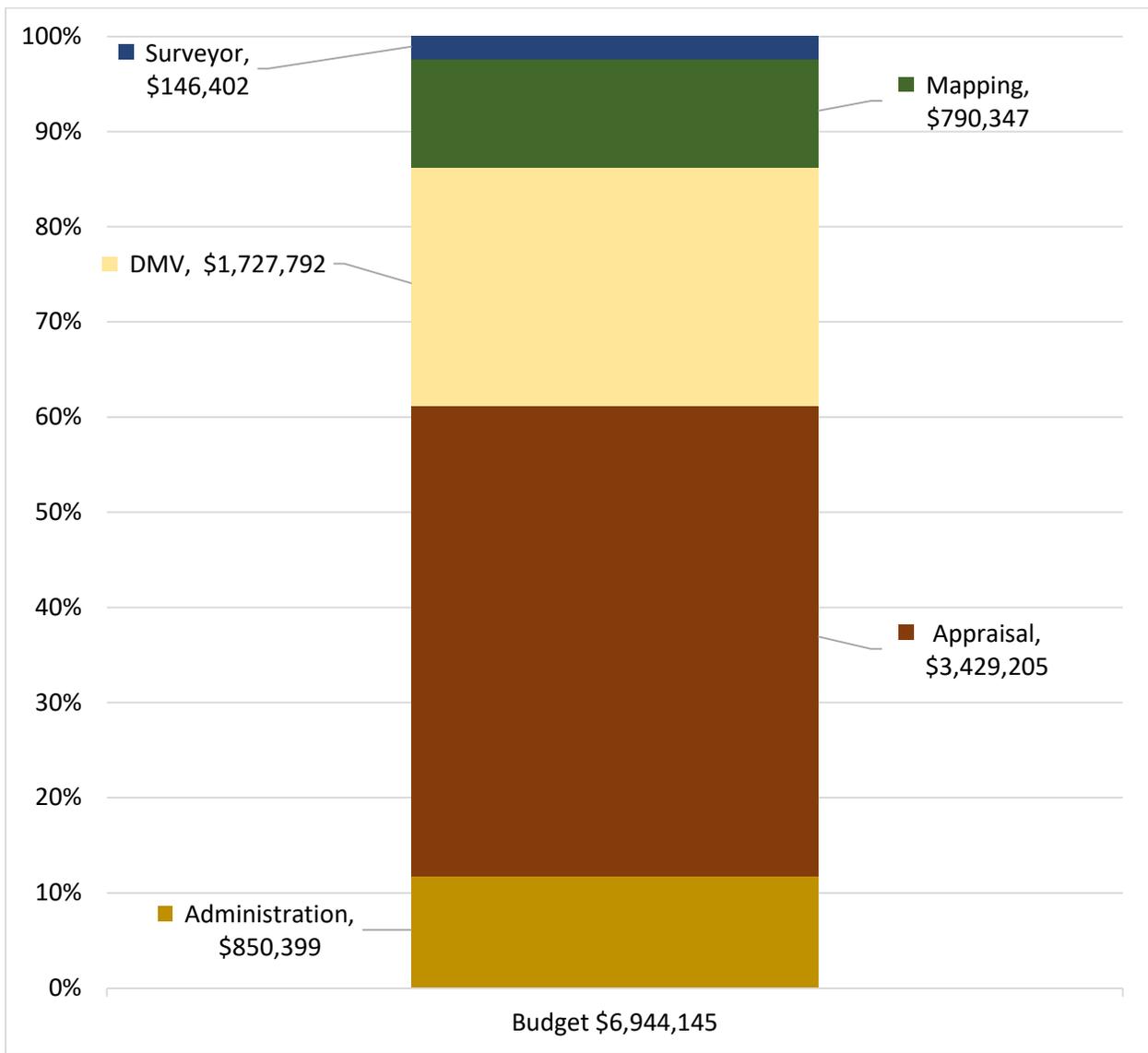
## ASSESSOR DEPARTMENTS

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

# DEPARTMENT SUMMARIES

## ASSESSOR DIVISIONS & FULL-TIME EMPLOYEES (FTE) COUNTS:

DIVISIONS	FTE COUNT
Administrative Services	9
Business Intelligence and Technology	4
Residential Appraisal	20
Commercial-Specialized Appraisal	9
Land Records and Mapping	10
Surveyor	1
Motor Vehicles	25
TOTAL FTEs=	78



# DEPARTMENT SUMMARIES

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## ASSESSOR: ADMINISTRATIVE DIVISION

### DIVISION OVERVIEW

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 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’ ability to complete the application online for the Circuit Breaker program. As with any new system, 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 will run 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, friendly atmosphere, in a timely and efficient manner for 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 regard to essential service and reasonable management of public assets while maintaining an innovative, cost-effective government that of which the community can be proud.

Success within the Department can be determined by the implementation of exemptions to assist the public with reductions on their property taxes and providing the one-on-one customer service that the community deserves.

# DEPARTMENT SUMMARIES

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## ASSESSOR: RESIDENTIAL & SPECIALIZED APPRAISAL DIVISIONS

### DIVISION OVERVIEW

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 all 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 is 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 completion of 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

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## ASSESSOR: LAND RECORDS & MAPPING DIVISION

### DIVISION OVERVIEW

The Land Records & Mapping Division is responsible for identifying and mapping all real property in Kootenai County and 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.

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### CHALLENGES & ACCOMPLISHMENTS

Increased demand is associated with the significant growth of the County. New procedures and protocols for tracking time and production need to be implemented causing increased workloads for management and staff.

- Overall reduction in Operating Expense budget
- Retaining 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

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## ASSESSOR: SURVEYOR DIVISION

### DIVISION OVERVIEW

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

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### CHALLENGES & ACCOMPLISHMENTS

- Increased demand is 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 develop 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 2025.

### 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 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

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## ASSESSOR: DIVISION OF MOTOR VEHICLES (DMV)

### DIVISION OVERVIEW

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 most of the guidelines for ITD, DMV and Title 67 sets forth the majority laws for IDPR.

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### CHALLENGES & ACCOMPLISHMENTS

- Increased demand is associated with 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 is 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 (including counter, lien changes and dealer).

# DEPARTMENT SUMMARIES

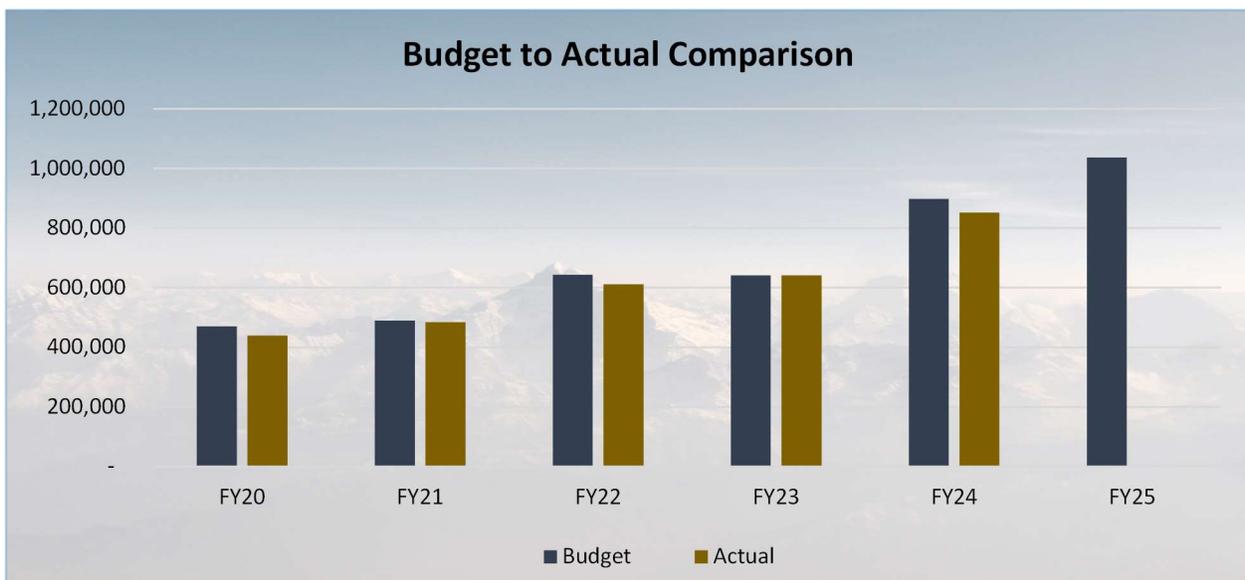
## Assessor

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures & revenues to compared to actual	See below		
<b>Operational Effectiveness</b>				
2	Number of Internal Property Assessment Reviews	545	422	400
3	Number of Internal Property Value Inquiries	422	299	250
4	Number of Board of Equalization Appeals Received	793	86	30
5	Number of State Board Tax Appeals	26	5	3
6	Percentage of Properties Appealed During Board of Equalization	0.76%	0.09%	0.03%
7	Number of Walk-in Customers Helped	9,988	13,016	12,340
8	Number of Phone Calls Taken	15,529	17,759	15,679
9	Percentage of State Mandated Revaluation Quota Met	100%	100%	100%
10	Number of Permits Completed	5,105	6,980	4,438
11	Number of Parcels Visited	36,034	39,449	47,722
12	Number of Sales Reviewed	4,107	3,068	3,124
13	Number of Trusts Received and Processed	1,337	1,323	1,480
14	Number of Property Tax Relief Applications Processed	2,966	3,134	3,130
15	Number of Tax Cancellations Processed	773	783	525
16	DMV Number of Vehicle Registrations Processed	64,047	65,319	68,517
17	DMV Number of Titles Processed	77,562	73,388	71,592
18	DMV Walk-in Traffic	61,155	62,921	64,871
<b>Employee Engagement</b>				
19	Number of open positions at the start of each budget year	7	10	3

## BOCC: ASSESSOR

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## 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 a death or a mass fatality could threaten the general health of the public. Staff are certified by the American Board of Medicolegal Death investigators.

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### CHALLENGES & ACCOMPLISHMENTS

During FY24, the Kootenai County Coroner's Office received Accreditation from the International Association of Coroners and Medical Examiners. This prestigious award has only been awarded to about 48 of the approximately 2,000 coroner offices in the nation. It confirms that Kootenai County Coroner's Office meets or exceeds the national requirements of applicable professional standards. The accreditation will enhance Kootenai County's ability to qualify for national grants to expand in the future so that we can meet the rising needs without burdening the taxpayers any more than necessary.

Kootenai County, as well as the Inland Empire, are growing with increasing demands being placed on the coroner's offices in both Spokane and Kootenai Counties. Spokane Medical Examiner's Office placed a 20% reduction limit of autopsies Kootenai County could send in FY24 because Spokane County is overloaded. This restriction presents the necessity for Kootenai County to create our own autopsy/forensic facility since demands will only continue to rise.

### PERFORMANCE MEASURES

- Maintain all requirements of the standards set forth by the International Association of Coroners and Medical Examiners to maintain accreditation
- Constant tracking of the increase in calls responded to on a 24/7/365 basis
- Maintain all educational training for staff

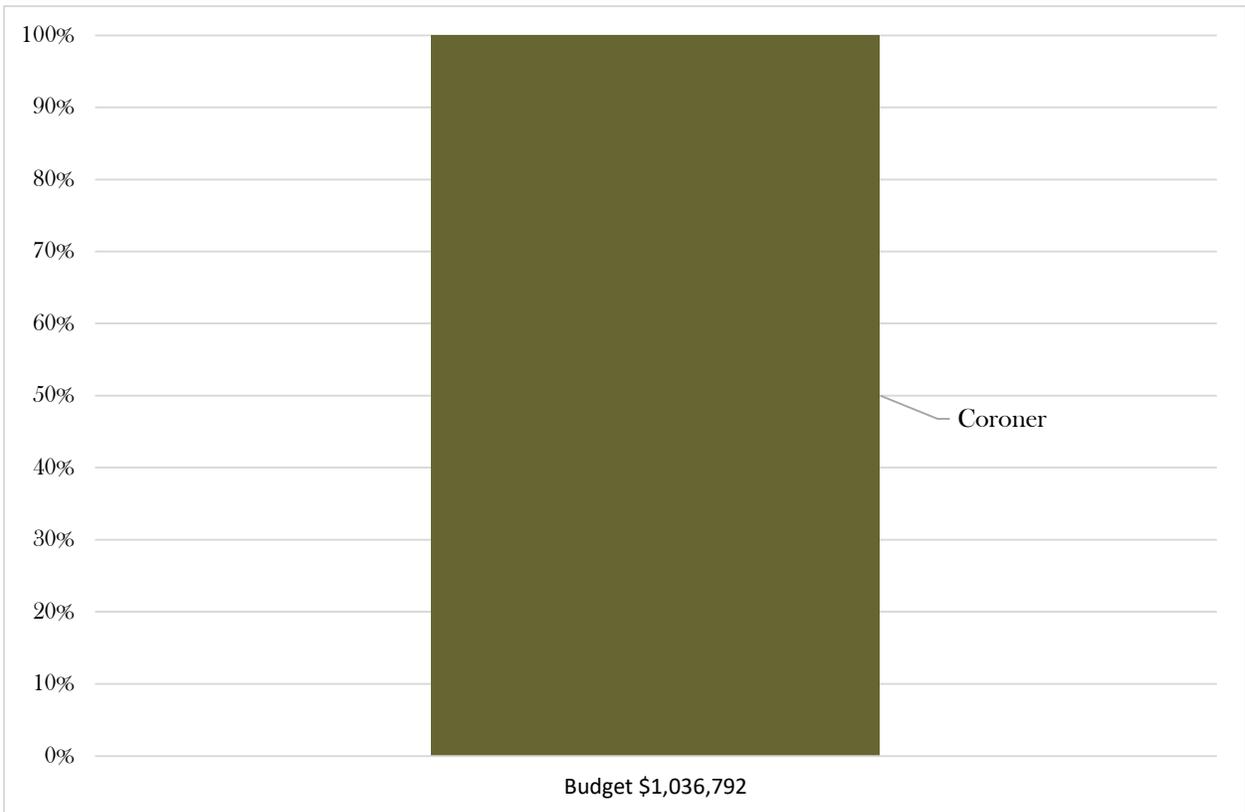
### DEPARTMENT GOALS/OBJECTIVES

- Remodel our current facility (Pierce Clegg building) to create an autopsy/forensic lab in Kootenai County to meet growing demands
- Apply for national grants to help accomplish this goal without placing any more burden on Kootenai County taxpayers than is absolutely necessary
- Utilize locum tenens medical examiners initially to help maintain costs to current operating levels
- Hire our own medical examiner allowing most all North Idaho counties to send the autopsies to Kootenai County instead of Spokane, keeping Idaho resources within the state and simultaneously helping to fund growth in the lab as necessary.

# DEPARTMENT SUMMARIES

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- Continue training in all aspects of the office and job skills, to maintain high performance levels
- Provide staffing to serve a rapidly growing community
- Provide storage and training for any large-scale event
- Provide adequate transportation in case of any large-scale event



# DEPARTMENT SUMMARIES

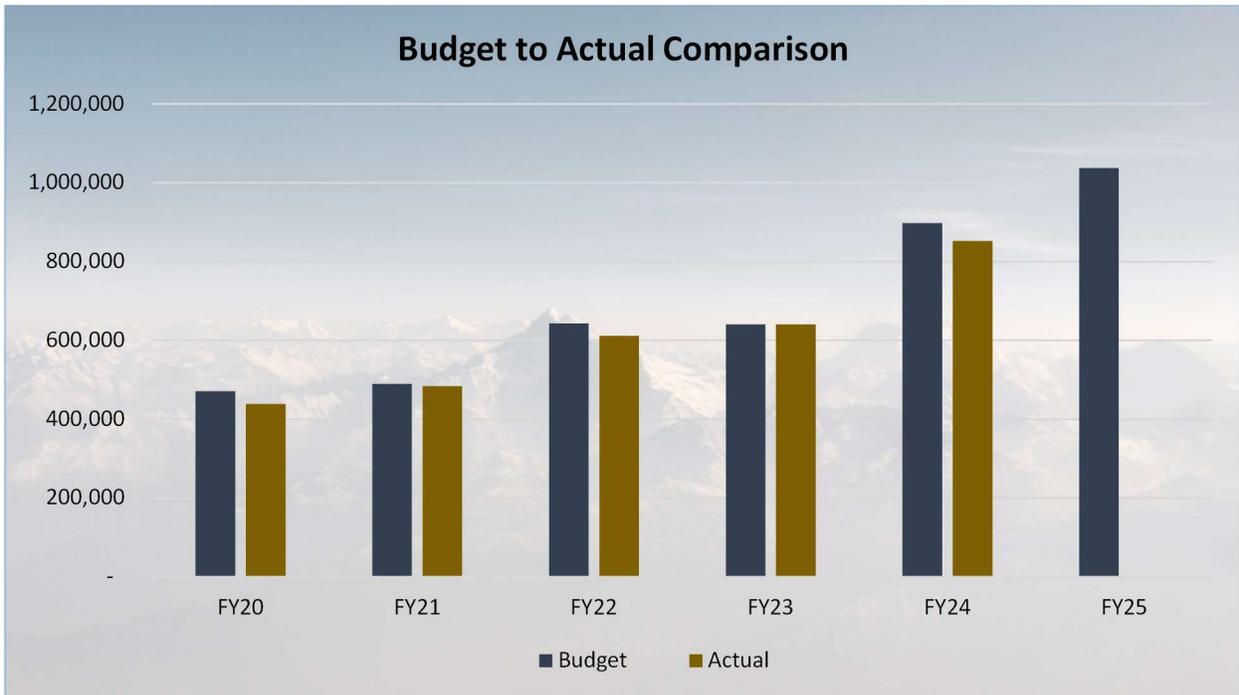
## Coroner

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See Below		
<b>Operational Effectiveness</b>				
2	Total Cases	1,797	1,636	1,933
3	Coroner Calls/Coroner Call-Outs	345/158	495/167	526/150
4	Autopsies	52	66	70
<b>Employee Engagement</b>				
5	Number of open positions as of October 1st each year	-	-	1

**BOCC: CORONER**

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF



Robert Norris

### 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.

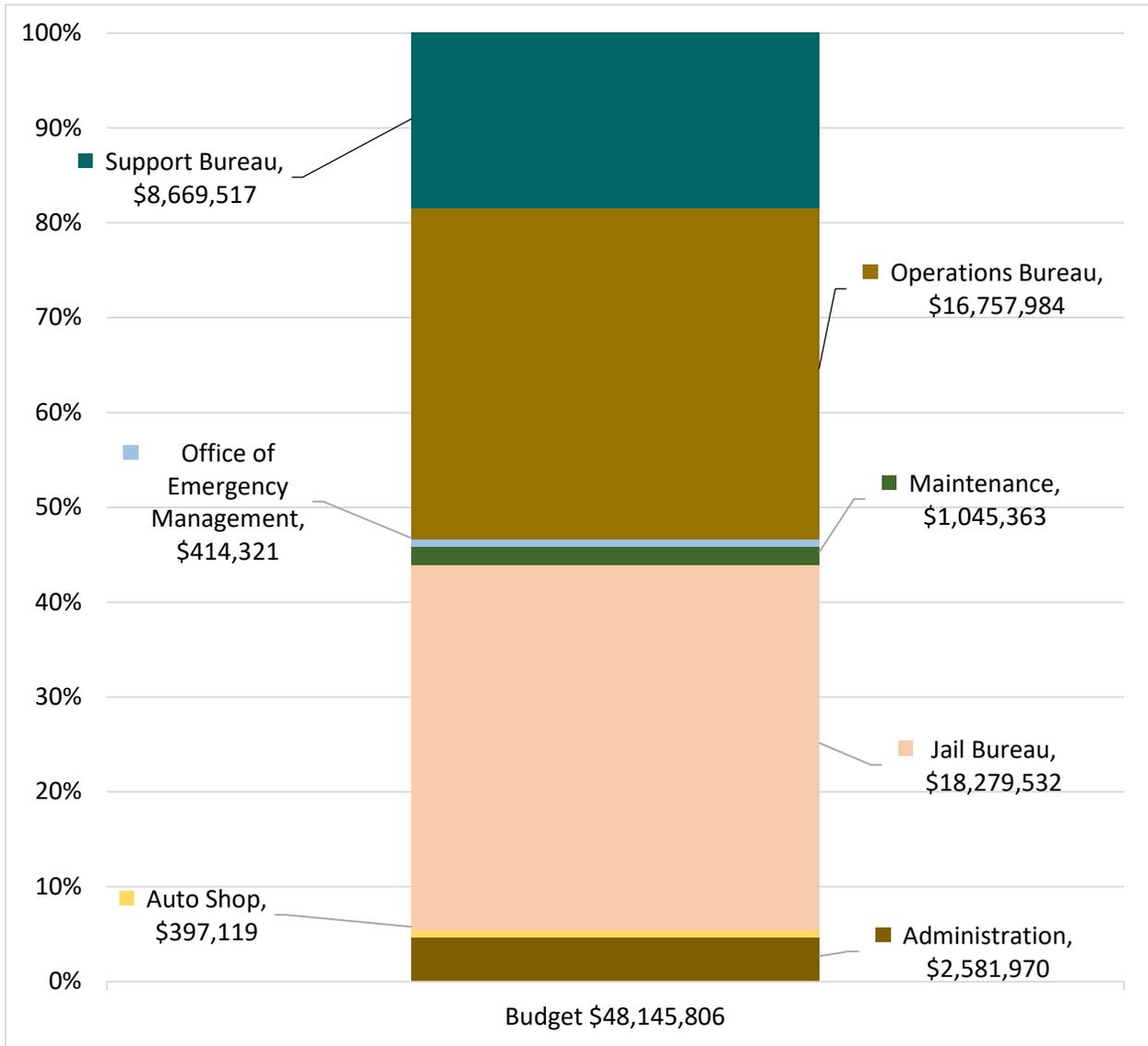
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### SHERIFF DEPARTMENTS

#### Administration

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

# DEPARTMENT SUMMARIES



# DEPARTMENT SUMMARIES

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## SHERIFF: ADMINISTRATION

### DESCRIPTION

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

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### CHALLENGES & ACCOMPLISHMENTS

- Increased demand is associated with the significant growth of the County
- Recruit and hire 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

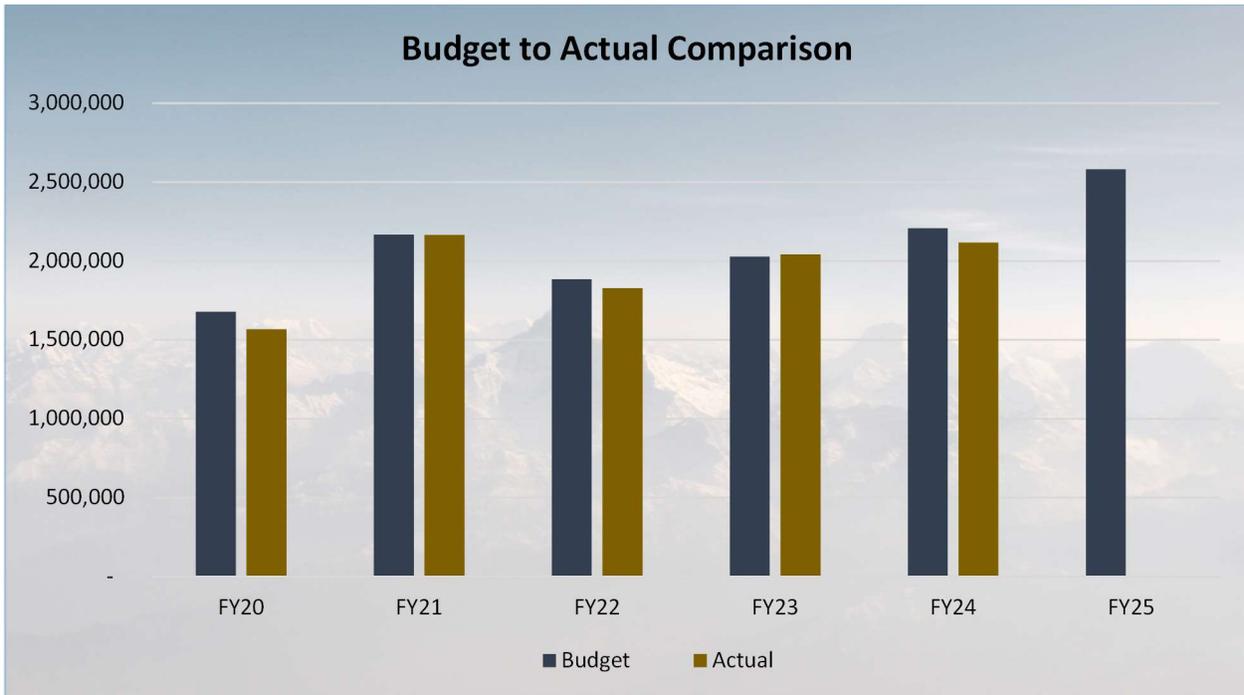
## Administration

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Number of Sheriff budgets managed	23	23	25
<b>Employee Engagement</b>				
3	Number of open positions at the start of each budget year	1	-	-

### SHERIFF: ADMINISTRATION

#### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF: JAIL BUREAU

### DESCRIPTION

The Jail Bureau's Custody and Services Division are integrated in adherence to Idaho Code 20- 601 which provides for the detention of persons committed in order to secure their attendance as witnesses in criminal cases; for the detention of persons charged with a crime and committed for trial; for the confinement of persons committed for contempt, or upon civil process, or by authority of law; for the confinement of persons sentenced to imprisonment therein upon conviction for a crime. Additionally, the Jail provides: The transportation of 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.

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### CHALLENGE S & ACCOMPLISHMENTS

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

### PERFORMANCE MEASURES

- Quarterly jail security, prisoner treatment and condition inspections by Board of County Commissioners.
- Panhandle Health conducts annual inspection of kitchen to ensure compliance with health code regulations.
- Annual inspection by Idaho Sheriff's Association to ensure facility and its operation comply with Idaho Jail Standards.
- The Jail's quantifiable success will be measured by earning the Idaho Sheriff's Certificate of Compliance.

### DEPARTMENT GOALS /OBJECTIVES

- Provide a safe, humane, professional environment for inmates and department personnel.
- Comply with Idaho Sheriff's Association Jail Standards.
- Comply with state and federal laws and standards

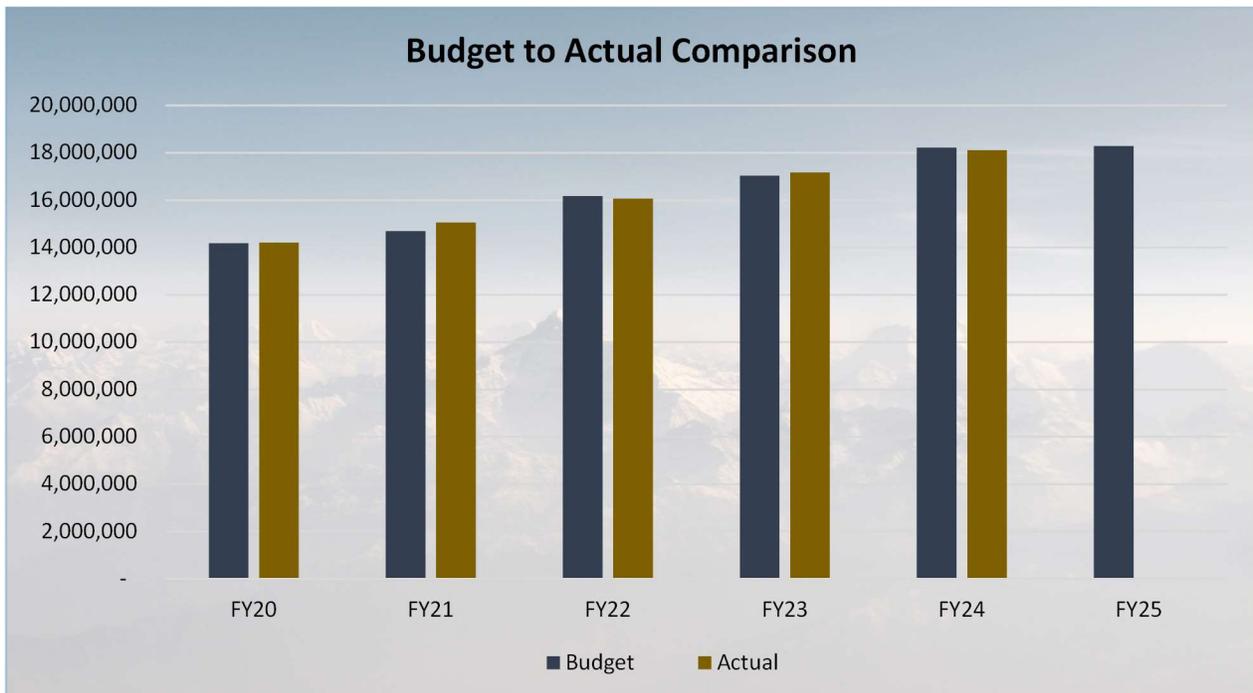
# DEPARTMENT SUMMARIES

Jail				
Department Performance Measures				
		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Average daily jail population	427.84	487.89	449.08
3	Inmate Cost Per Day	\$ 123.51	\$ 112.67	TBD
4	Inmate Suicide Attempted/Successful	+	7/0	18/1
5	Inmate Fights	49	58	32
6	Drugs Found In The Jail	NA	90	79
7	Escapes From Custody	+	0	0
<b>Employee Engagement</b>				
8	Number of open positions at the start of each budget year	10	17	21.5

+ No Data Available

## SHERIFF: JAIL BUREAU

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF: OPERATIONS BUREAU

### DESCRIPTION

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

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### PATROL DIVISION

The Patrol division is charged with statutory responsibilities as outlined in Title 31, Chapter 22 and others, Idaho Code. Law Enforcement 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 agencies. In addition to regular Law Enforcement 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

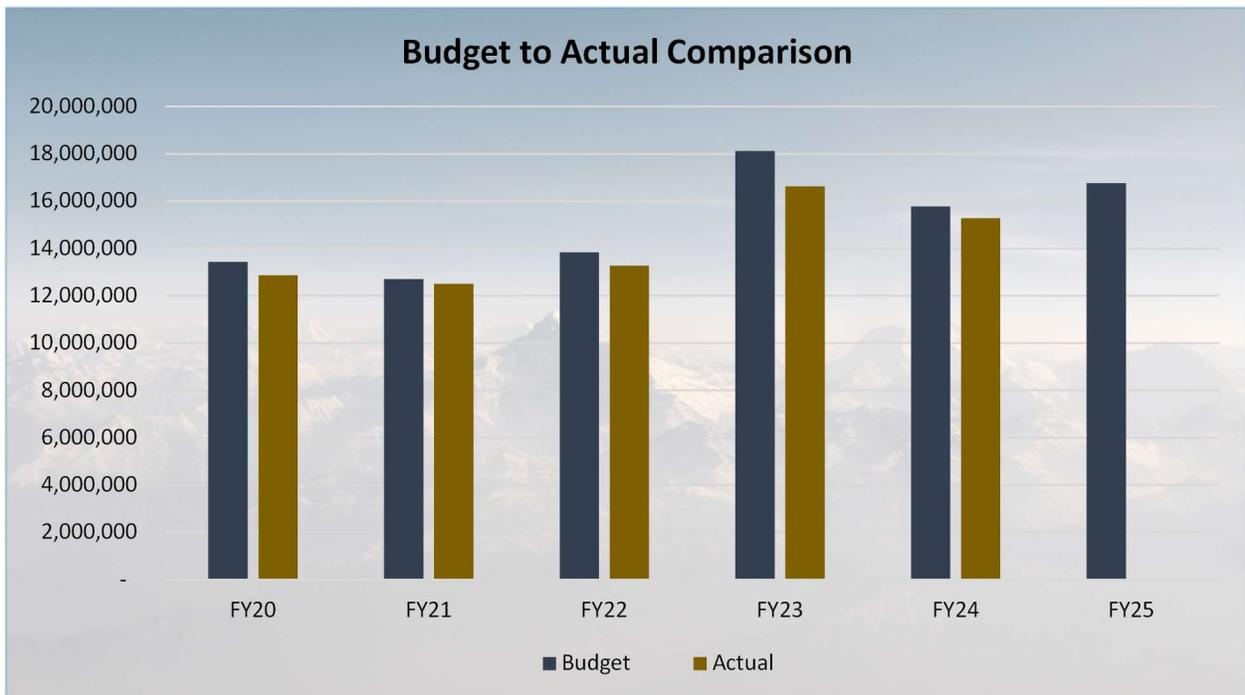
## Operations

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Calls for service (patrol)	20,364	19,137	20,000
3	Traffic Stops	15,475	14,704	15,000
4	Total Persons Arrested	1,025	1,035	1,000
5	Protective Custody Holds	62	83	85
6	Infraction Citations Issued	5,223	5,980	5,500
7	Misdemeanor Citations Issued	1,048	1,195	1,200
8	Animal Control Citations Issued	79	101	90
9	Marine Citation Issued	353	126	350
10	Number of Cases worked by Detectives	3,292	3,311	2,843
<b>Employee Engagement</b>				
11	Number of open positions at the start of each budget year	6	14	13

## SHERIFF: OPERATIONS

### BUDGET PERFORMANCE



# 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 the Opioid Settlement Funds.

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### 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.
- Increased engagement with FireSmart Programs and heightened education efforts targeting residents in the Wildland Urban Interface (WUI).
- Conducted a county-wide Full Scale Exercise that included over 200 participants and led to increased engagement in the training and exercise program

### 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 five 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, launch a successful CERT program in Kootenai County.
- Develop/implement a 3-year countywide training and exercise plan.
- Complete the 5 year update of the Kootenai County All Hazard Mitigation Plan internally without contractor support.
- Promote Disaster Preparedness with first responders, private industry, and general public.

# DEPARTMENT SUMMARIES

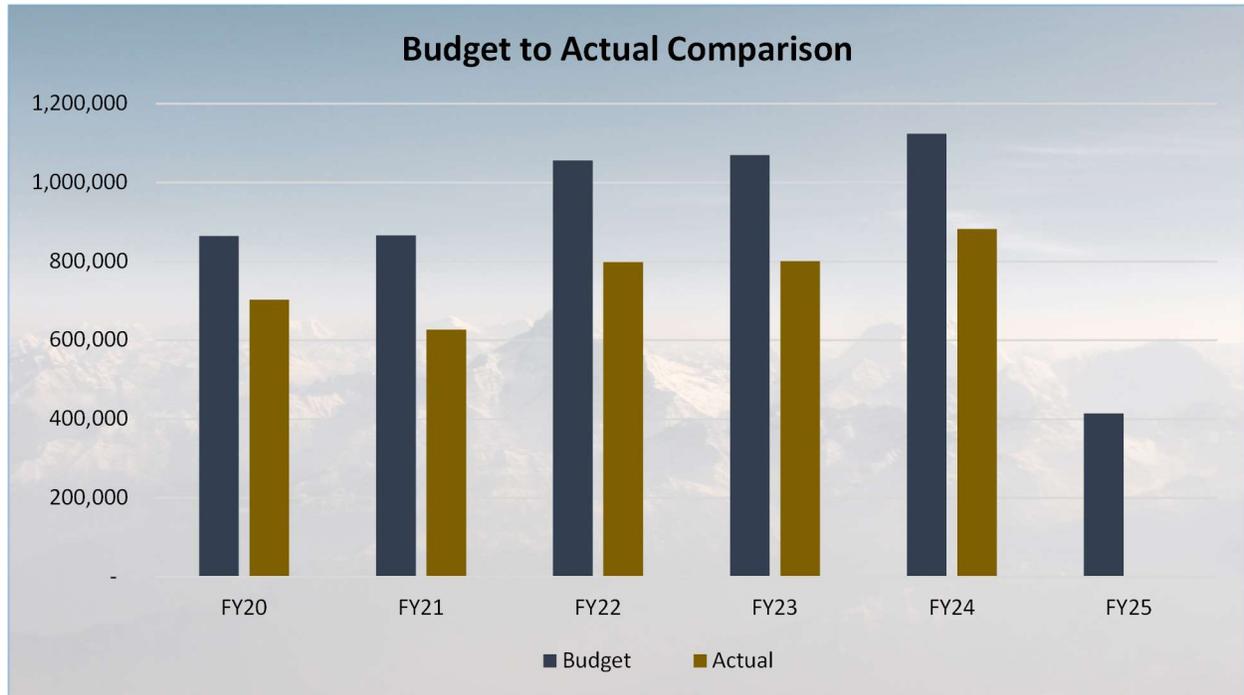
## Office of Emergency Management

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Social media engagement on disaster and preparedness related content	495,998	353,981	300,000
3	Individuals engaged in training events and exercises	96	285	200
4	Total grant programs administered	6	8	12
<b>Employee Engagement</b>				
5	Number of open positions at the start of each budget year	-	-	-

### SHERIFF: OFFICE OF EMERGENCY MANAGEMENT

#### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## SHERIFF: SUPPORT BUREAU

### DESCRIPTION

The Sheriff's Office Dispatch Center 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/Concealed Weapons Permitting 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 and Concealed Weapons Permits. 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.

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### CHALLENGES & ACCOMPLISHMENTS

At this time, the primary focus is on the continued staffing needs for the 911 center. Due to 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/Concealed Weapons Permitting 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

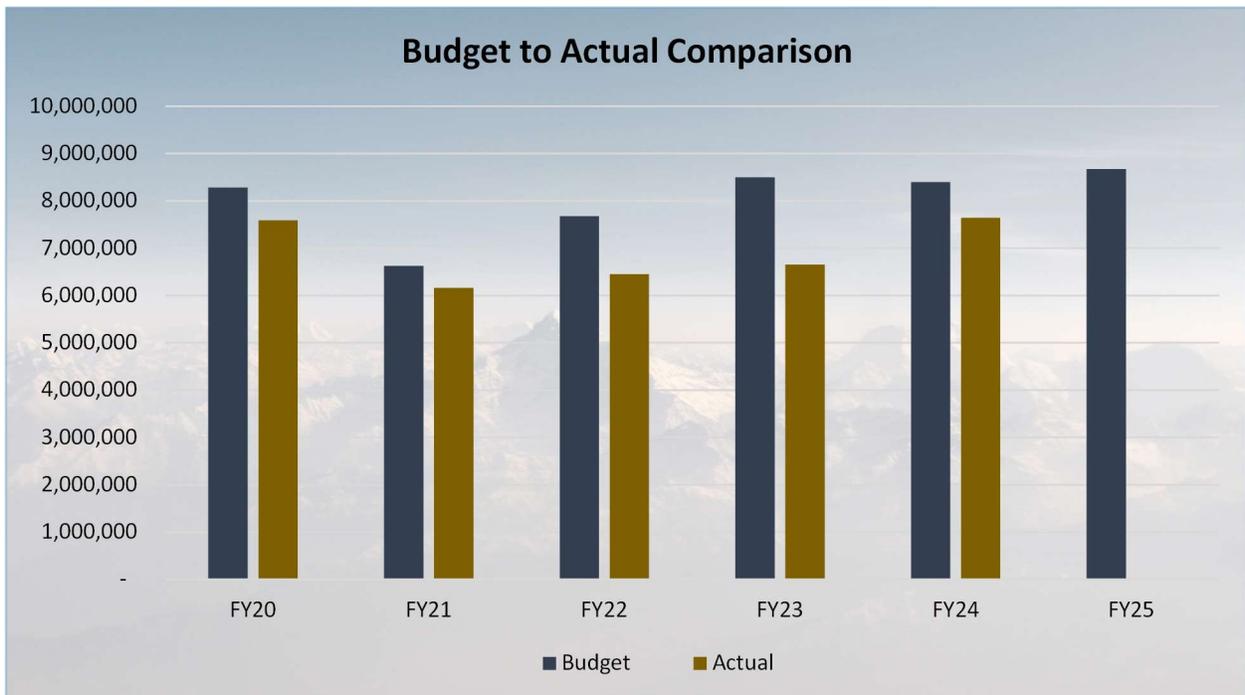
## Support

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
<b>911 Dispatch</b>				
2	Total incoming calls	136,374	134,860	135,000
3	Total outgoing calls	45,120	42,300	43,000
4	911 calls	47,152	49,034	50,000
5	Percentage of dispatch calls answered in less than 30 seconds	100%	9940%	9950%
6	Fire and Medical calls	23,531	23,900	24,000
7	Law calls	115,505	102,647	110,000
8	Sex offenders registered per year (new/annual/vacation)	378	380	385
9	Number of driver's licensing transactions per year	59,366	59,086	60,000
<b>Employee Engagement</b>				
10	Number of open positions at the start of each budget year	10	15	16

## SHERIFF: SUPPORT BUREAU

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## PROSECUTOR



Stanley T. Mortensen

### DESCRIPTION

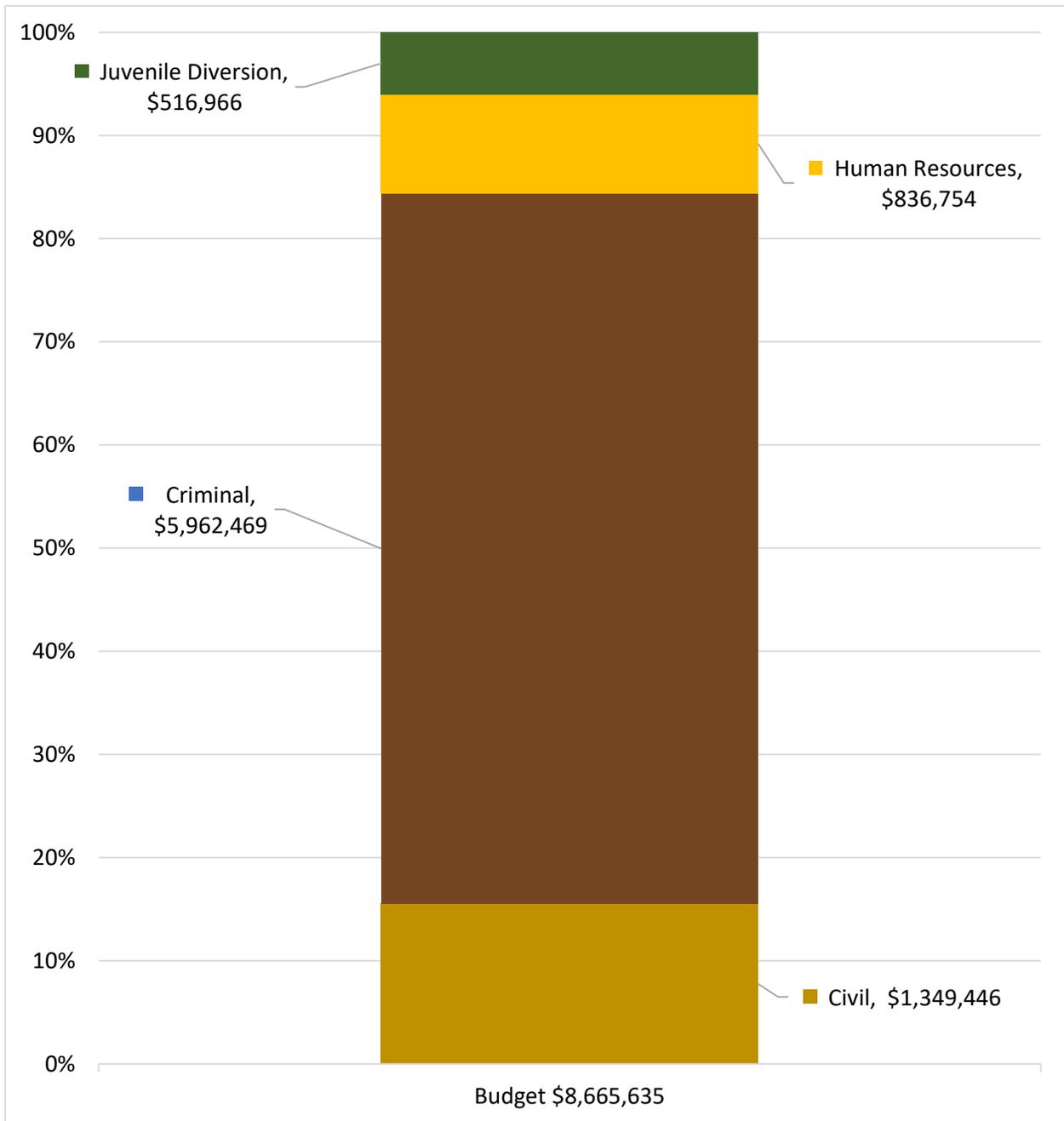
The Prosecutor's Office is comprised of several divisions: Criminal, Civil and Juvenile Diversion. The Criminal division is responsible for handling all felonies within Kootenai County as well as a variety of other cases. The Criminal division provides support to crime victims through the Victim Services 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. The Juvenile Diversion program strives to provide a positive alternative to the formal juvenile judicial proceeding for first time offenders. Additionally, the Prosecutor oversees the County's Human Resources department

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### PROSECUTOR DEPARTMENTS

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

# DEPARTMENT SUMMARIES



# DEPARTMENT SUMMARIES

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## PROSECUTOR: CIVIL DIVISION

### DESCRIPTION

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

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### CHALLENGES & ACCOMPLISHMENTS

- The Civil Division's budget remains largely unchanged from last year with the exception of salary increases from the COLA and employee anniversary steps.
- Increased demand is 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 as well as 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 possible outcome for the County. This ongoing process is not subject to a specific timeline.

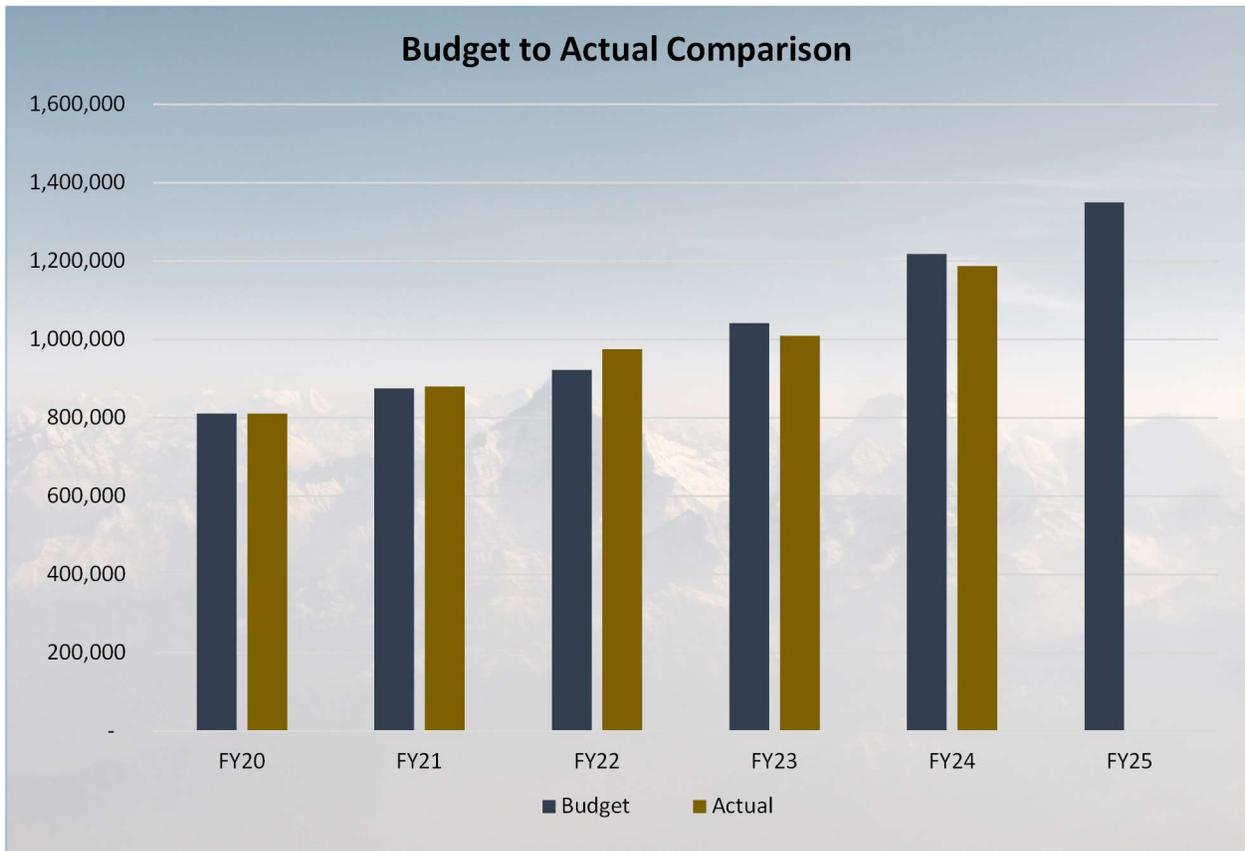
When it is necessary to initiate litigation, it is an objective to efficiently pursue a positive outcome for the County.

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

# DEPARTMENT SUMMARIES

PROSECUTOR: CIVIL DIVISION

## BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## PROSECUTOR: CRIMINAL DIVISION

### DESCRIPTION

The Criminal division is responsible for handling all felonies, juvenile cases, mental commitments and child protection cases within Kootenai County, as well as misdemeanors outside of the cities of Coeur d'Alene, Post Falls and Rathdrum. The mission of the Criminal division is to protect the citizens of Kootenai County by holding criminals accountable and protect the rights of all citizens. The Criminal division provides support to crime victims through the Victim Services program as well as a strong voice for survivors of crime. The Criminal Division provides legal advice and guidance to law enforcement agencies.

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### CHALLENGES & ACCOMPLISHMENTS

Our challenge continues to be working within the Supreme Court's schedule, even when it does not align with the County's. 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 for 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.
- Continue to research, analyze, and develop procedures to reduce costs and enhance productivity.

# DEPARTMENT SUMMARIES

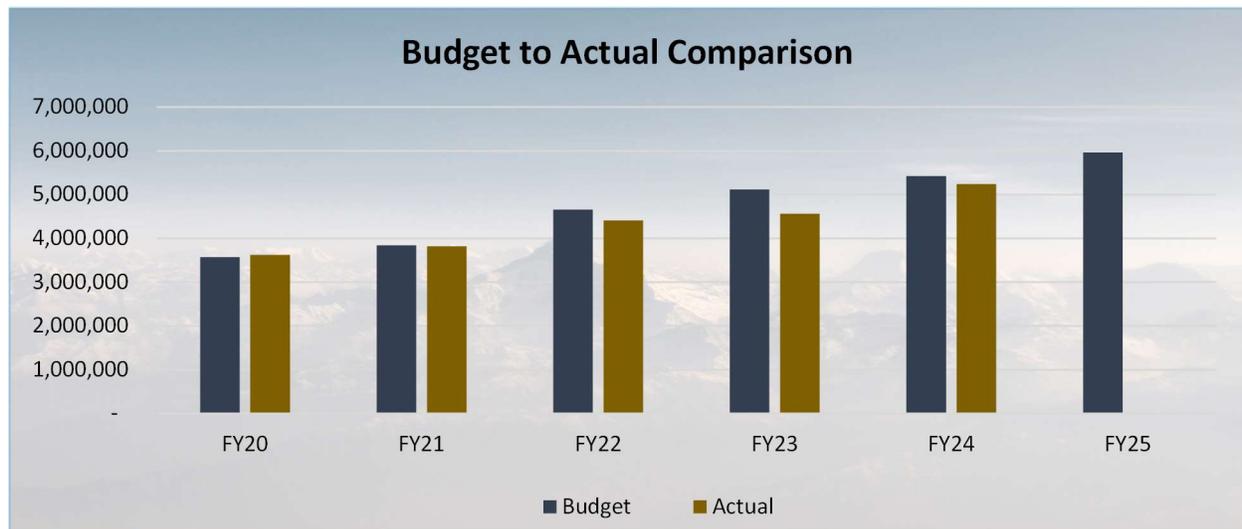
## Criminal

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Cases received:			
	Felony	1,699	1,733	1,601
	Infraction	874	1,003	1,331
	Juvenile	651	827	665
	Mental Commitment	653	804	843
	Misdemeanor	2,532	2,295	2,042
	Other	298	240	159
3	Cases filed:			
	Felony	1,411	1,454	1,337
	Infraction	205	223	267
	Juvenile	392	394	397
	Mental Commitment	653	803	843
	Misdemeanor	1,769	1,478	1,337
	Other	284	226	145
4	Probation violations filed:			
	Felony	605	633	648
	Misdemeanor	171	168	140
<b>Employee Engagement</b>				
5	Number of open positions at the start of each budget year	6.48	7.44	7.48

**PROSECUTOR: CRIMINAL DIVISION**

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## PROSECUTOR: HUMAN RESOURCES

### DESCRIPTION

The Human Resources Division provides quality Human Resources (HR) services to support the overall mission of Kootenai County. HR provides recruitment, onboarding, compensation and benefits administration, employee relations, as well as training and development services. Multiple federal and state laws guide the HR department's operations. HR works to ensure they meet those requirements. Also, the Human Resources (HR) Department oversees the self-insured health plan, benefits plan design, and all other components of benefits administration. 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.

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### CHALLENGES & ACCOMPLISHMENTS

Since the pandemic, recruiting qualified applicants and retaining professional staff has been a key challenge for Kootenai County. Offering competitive salaries and benefits has been at the forefront of HR's strategy to address staffing shortages.

HR accomplishments included:

- Kootenai Member Health & Wellness Clinic - Employer sponsored health clinic for eligible staff and family members
- Conducting salary surveys and implementing competitive salaries for Kootenai County positions.
- Enhancing benefits to include offering an employer paid short-term disability benefit.
- Enhancing the vacation leave policy offering immediate vacation leave accruals.
- Employee Referral Program incentive of \$1,000.

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 820 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.
- Conduct salary surveys to ensure Kootenai County is offering competitive salaries.
- 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.
- Coordinate and implement risk management programs and trainings for all county employees. Goals include providing training 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.

# DEPARTMENT SUMMARIES

## Human Resources

### Department Performance Measures

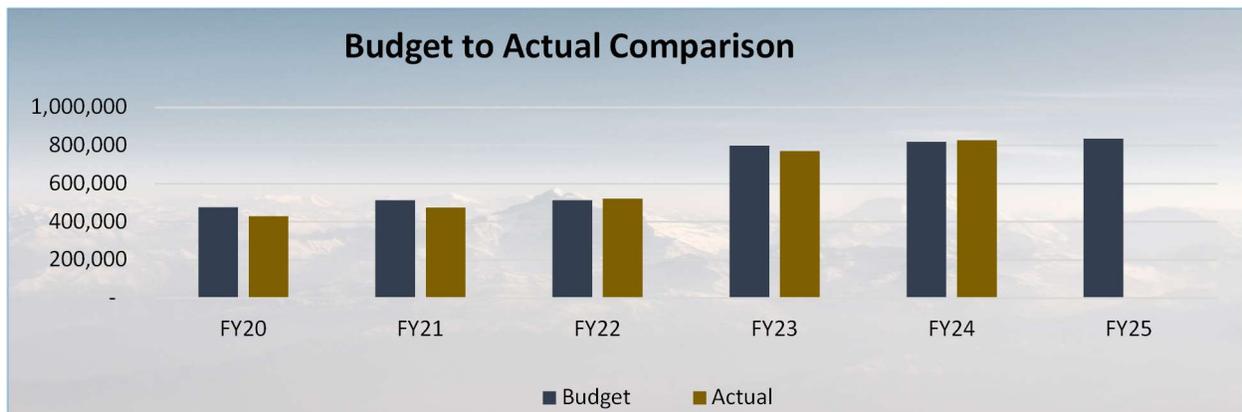
		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
<b>Employees</b>				
2	Number of employees	860	850	*869
3	Full Time Equivalents (FTE)	896.30	908.18	924.34
<b>Benefits</b>				
4	Employees on health insurance	752	753	748
<b>Compliance</b>				
5	ICRMP Claims (calendar)	49	33	35
6	Worker's Compensation Claims	48	47	55
8	E-mod Rate	0.77	0.89	0.99
9	FMLA Claims	181	189	178
<b>Positions</b>				
10	Initial Classifications	4	9	8
11	Reclassifications	18	41	13
<b>Recruitment</b>				
12	Number of applicants	3,082	3,060	3,369
13	Hires (external)	207	166	146
14	Average days-to-hire	73	52	62
<b>Turnover</b>				
15	Turnover (w/o seasonal/temps)	21.30%	16.34%	**16.45%
<b>Professional Development</b>				
16	# of Participants (Supervisory/General Education)	-	208	64
17	# of Participants (Risk Management)	312	199	63
<b>Employee Engagement</b>				
18	Number of open positions at the start of each budget year	-	-	-

\* 2024 Number of employees and number of FTE's includes the Public Defender's Employees

\*\* 2024 Turnover rate includes PD exits (high number of exits due to transition of PD to State)

### PROSECUTOR: HUMAN RESOURCES

#### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## PROSECUTOR: JUVENILE DIVERSION

### DESCRIPTION

The function of the Juvenile Diversion Program is to provide a positive alternative to 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-nine years and represents a “prosecutors' model” diversion program. A team comprised of various agencies including the prosecutor’s office, 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. Some juveniles are also referred from court and are accepted into Diversion if otherwise eligible.

---

### CHALLENGES & ACCOMPLISHMENTS

- Current Economic Climate: With inflation and the cost of living in Kootenai County having greatly and rapidly increased over the past several years, many families struggle with affordable housing and sufficient income. State and Federal funds for juvenile services and programs is limited.
- Court Referred Cases: More cases are being referred from Court. Court ordered cases require a longer period of more involved supervision which increases stress on caseloads.
- Status Offenses: With a continued effort to address status offenses outside of the formal juvenile justice system, there has been an increase in status offense cases and few resources to access.
- Juvenile Diversion, in partnership with Children’s Village (now Canopy Village) continue to partner with the Family Resource Center; Kootenai County’s first Assessment Center. The FRC is a partially grant-funded resource that serves as a single-point referral for children and families within the community.

### PERFORMANCE MEASURES

The Diversion program currently has about a 70% success rate, meaning that approximately 70% 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.

# DEPARTMENT SUMMARIES

- 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.

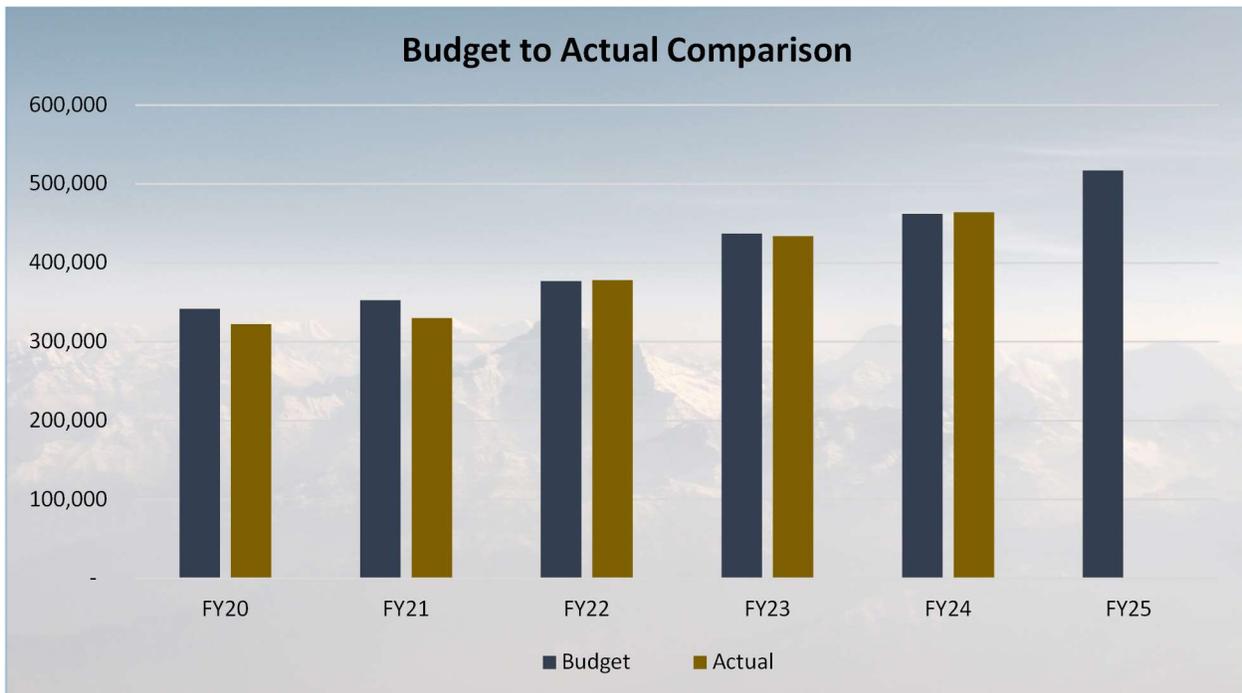
## Juvenile Diversion

### Department Performance Measures

		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	See below		
<b>Operational Effectiveness</b>				
2	Juvenile Police Reports Staffed	507	627	490
3	Juvenile Cases Entered Diversion from Staffing	285	382	290
<b>Employee Engagement</b>				
4	Number of open positions at the start of each budget year	0.62	-	-

## PROSECUTOR: JUVENILE DIVERSION

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## DISTRICT COURT



Lamont Berecz

### DESCRIPTION

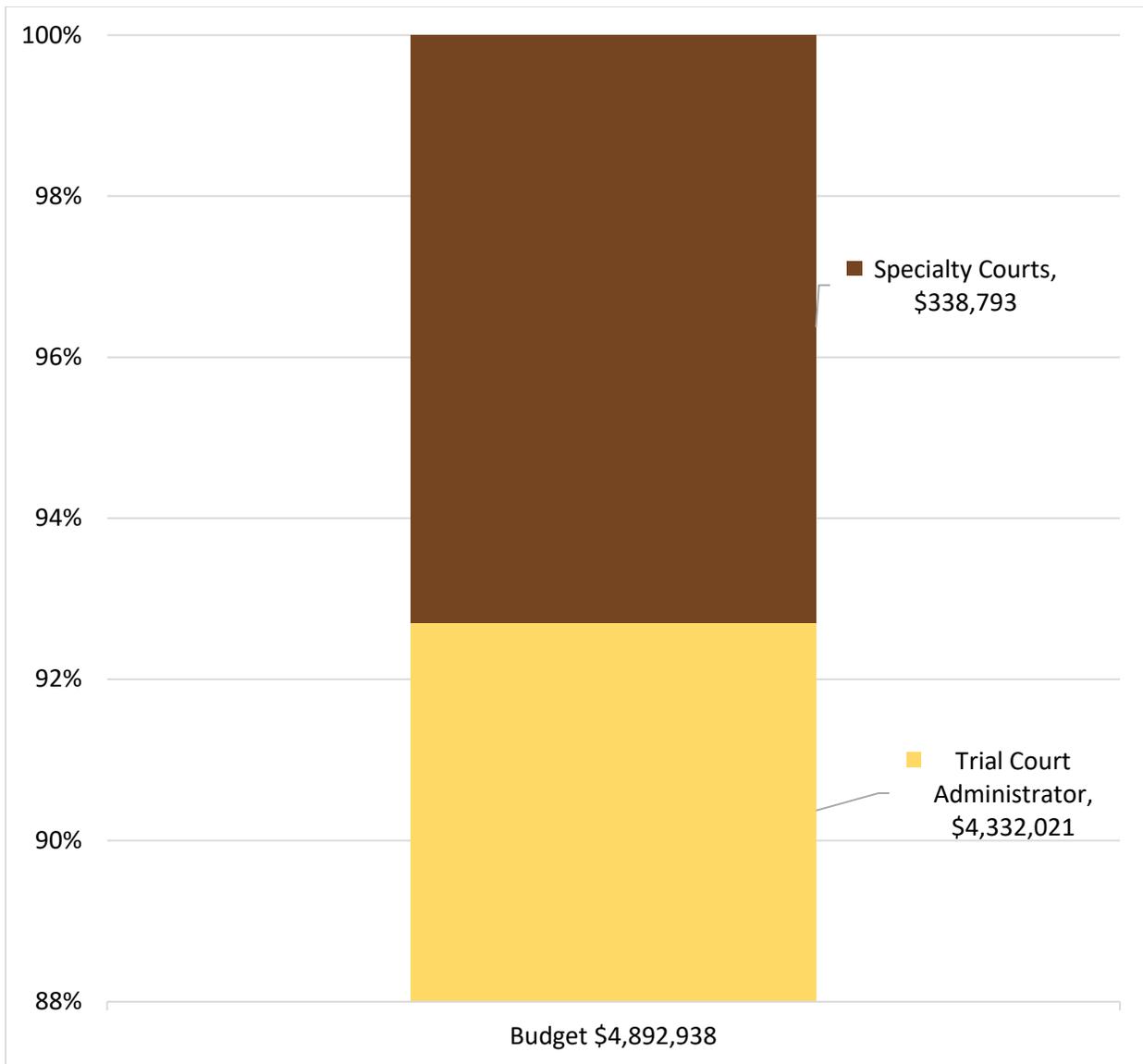
Idaho State has a unified court system which means that all state courts are administered and supervised by the Idaho Supreme Court. However, the courts are unique in that they are funded in part by the state of Idaho and by cities and counties. An administrative district judge, chosen by the other district judges in the district, performs a number of administrative duties in addition to handling a judicial case load. The administrative district judge, assisted by a trial court administrator, manages court operations in the district, assigns judges to cases, and coordinates activities of the clerks of the district courts. Final recommendations for local court budgets and facilities are made by the administrative judge, as well as personnel decisions for the district. The administrative judge also jointly supervises the deputy clerks of the district courts. The administrative judge additionally serves as chair of the district magistrate's commission, a representative body of county commissioners, mayors, citizens, and private attorneys which, among other things, appoints magistrate judges to their initial terms of office. Kootenai County falls into the First Judicial District. This district consists of Benewah, Bonner, Boundary, and Shoshone counties. Kootenai County is the largest county within the First Judicial District.

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### DISTRICT COURT DEPARTMENTS

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

# DEPARTMENT SUMMARIES



# DEPARTMENT SUMMARIES

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## DISTRICT COURT: TRIAL COURT ADMINISTRATOR (OPERATIONS)

### DESCRIPTION

The Trial Court Administrator (TCA) is responsible for the overall management of District Court operations of the First Judicial District Court. The First District of Idaho includes Kootenai, Benewah, Bonner, Boundary and Shoshone Counties. In Kootenai County, the Trial Court Administrator oversees the Drug Court, DUI Court, Mental Health, Domestic Violence Court, Court Assistance Services, Guardian and Conservatorship Services, and Family Court Services. While the district and magistrate judges, the Trial Court Administrator and the Deputy Trial Court Administrator are state employees, the problem-solving court staff, court services staff, family court services staff and the Assistant to the Trial Court Administrator are Kootenai County employees.

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### CHALLENGES & ACCOMPLISHMENTS

The Kootenai County District Court is faced with daily operational challenges. The current court facilities are inadequate and do not provide staff members with appropriate office space/parking. In June 2025, an expansion of the Kootenai County Justice Building will be complete. This new court facility will provide three additional courtrooms for Kootenai County District Judges. Since District Court has been requesting a new building for many years, this expansion is quite an accomplishment.

One of the biggest challenges that will have a severe impact on District Court is the shortage of Public Defenders. In October of 2024, the State of Idaho implemented a statewide Public Defender system. Currently, the First District does not have an adequate number of Public Defenders with experience to represent indigent clients.

### 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

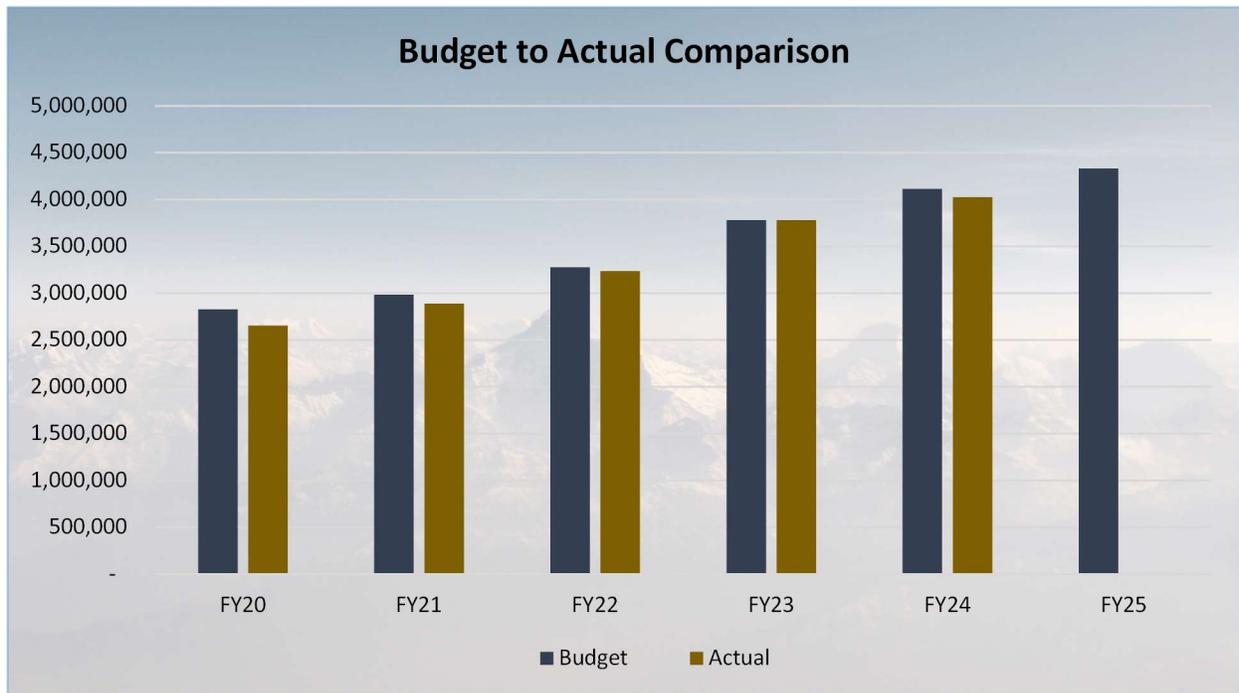
- Provide full support to the judges.
- Administer and supervise a unified and integrated judicial system in conjunction with the Idaho Supreme Court.

# DEPARTMENT SUMMARIES

Trial Court Administration				
Department Performance Measures				
		Actual 2022	Actual 2023	Estimated 2024
<b>Financial Stewardship</b>				
1	Budgeted expenditures to actual	\$ 3,234,197	\$ 3,650,457	\$ 4,115,126
<b>Operational Effectiveness</b>				
2	Number of jury trials per year	70	62	70
3	Number of District Judges per year	13	13	13
<b>Employee Engagement</b>				
4	Number of open positions as of October 1st each year	-	3	2

## DISTRICT COURT: TRIAL COURT ADMINISTRATOR (OPERATIONS)

### BUDGET PERFORMANCE



# DEPARTMENT SUMMARIES

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## DISTRICT COURT: SPECIALTY COURT – DRUG COURT

### DESCRIPTION

Drug Court provides a non-traditional approach to justice involved individuals charged with a felony criminal offense, specifically for adults with substance use disorders. By focusing on rehabilitation rather than incarceration, this program aims to break the cycle of substance abuse and criminal activity. Key features of the Kootenai County Drug Court programs include:

- Individualized Recovery Plans: Each participant undergoes a thorough assessment to create a tailored plan that addresses their unique needs, including therapy for co-occurring disorders, lifestyle changes, etc.
- Intensive Court Supervision: Participants are closely monitored by the court throughout their recovery journey. This supervision provides a structured environment intended to encourage compliance and accountability.
- Evidence-Based Treatment utilizes scientifically supported methods to ensure that participants receive effective treatment for their substance use disorders.
- Random Observed Testing: Regular, random drug testing helps maintain accountability and discourages substance use during the recovery process. Testing is conducted 8 -11 times per month.
- Judicial Interaction: Judge Eckhart takes an active role in the participants' recovery process. Regular court appearances help to monitor progress, provide encouragement, and impose incentives for compliance or sanctions for non-compliance.

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### CHALLENGES & ACCOMPLISHMENTS

- Graduation Milestone: Celebrating 568 graduations shows the effectiveness of the Drug Court program.
- Team Cohesion: The team is functioning well and adhering to best practice standards, which is crucial for maintaining program integrity and participant success.
- Long-Term Team Member: Having a treatment provider with over fifteen years of experience is an asset.
- Two team members were able to attend the National All Rise Conference.
- Fentanyl and Overdose Risks: The consistent use of fentanyl and increased drug testing costs highlight ongoing substance abuse issues in our community.
- The increase in participants with co-occurring disorders and trauma indicates a need for enhanced treatment strategies tailored to these complexities. One of our providers is understaffed.

### 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

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## 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.

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### CHALLENGES & ACCOMPLISHMENTS

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 meeting much more quickly.

We have had 721 graduations since the inception of the program. Our clients are now able to access Medically Assisted Treatment through IROC funding from the Opiate lawsuits.

We have faced challenges getting new people that have been appointed a public defender into the program quickly. The Kootenai County Public Defender's office became a state agency on 10/1/24 and, since that time, they have lost a lot of the attorneys and almost all the conflict public defenders, which has created a huge delay on clients being able to access their attorneys.

### 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

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## DISTRICT COURT: SPECIALTY COURTS – VETERANS TREATMENT COURT

### DESCRIPTION

Kootenai County Veteran’s Treatment Court (KCVTC) targets justice involved individuals, regardless of nature of separation from service, charged with a misdemeanor criminal offense. If the offender enters the program, they will become immersed in a treatment plan developed specifically to address the veteran’s unique needs and will have routine status appearances before the same Veterans Treatment Court judge. The purpose of this is to ensure that continuity and consistency are maintained throughout the minimum 14-month program. The mission of the Kootenai County Veterans Treatment Court is to combine accountability, deterrence, and treatment in a community-based program to best address the unique struggles a veteran suffers from because of life experiences unique to a veteran and their former service. This goal will be met by implementing a veteran-specific treatment plan in a community setting, monitored with a structured and non-adversarial program which combines treatment, education, and supervision.

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### CHALLENGES & ACCOMPLISHMENTS

Kootenai County Veterans Treatment Court is newly established. A new Coordinator was hired in October. To date we have attended several stakeholder meetings and provided educational presentations informing the public and referring agencies about the VTC Program. We have established collaborating partnerships with the local VA/CBOC and a few veteran-based organizations.

Doing outreach to veterans-based organizations to find mentors that are willing to commit to the program has been a challenge. A few veterans have reached out with interest but have not yet committed to the program. KVTC receives referrals from the public defender’s office and defense attorneys. With the change in the public defender’s office there has been a lack of staffing affecting the ability of veterans seeking admissions into KCVTC due to their inability to speak with a public defender.

### 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 Veterans Treatment courts:

- Reduce the overcrowding of jails and prisons
- Reduce alcohol and drug abuse and dependency among criminals.
- Hold offenders accountable
- Promote effective interaction and use of resources among the courts, justice system personnel and community agencies.
- 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.

# DEPARTMENT SUMMARIES

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## 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 life. 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.

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### 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. In July, the State of Idaho moved to a new Behavioral Health Contract provider-Magellan. We are learning the idiosyncrasies of a new company and learning how to ensure that our provider is getting paid. We have continued to partner with Heritage Health for Medication Management services.

### 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 screened for the Mental Health Court program, they are asked about the number of times they have spent 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.
- Upon graduation, clients are then involved in an aftercare program. They attend a weekly process group with other graduates.

# DEPARTMENT SUMMARIES

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## 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.

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### 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

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## **DISTRICT COURT: SPECIALTY COURTS – FAMILY COURT SERVICES**

The 1<sup>st</sup> 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 cases 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 supporting staff member is a Kootenai County employee.

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## **CHALLENGES & ACCOMPLISHMENTS**

The Focus on Children class is a statewide curriculum that is ordered for all cases involving custody disputes and was developed to help parents recognize and minimize the negative impacts of separation on children. Family Court Services uses the class as an opportunity to connect parents to resources and options for settlement. In July 2022, Kootenai County resumed in-person Focus on Children classes and had 315 attendees. Kootenai County also stands out as our Magistrate Judges give a presentation at the class. The 1<sup>st</sup> District is the only district in Idaho that currently offers in-person classes!

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 a training, “Meet the Providers and Explore the Services” in which community providers presented to judges, attorneys, court staff, and other community members. Additional trainings included “Improving Outcomes for Families through Structured Co-Parenting”, “Our World in Tech- Cyberstalking 101”, and presentations to Counselors and Social Workers.

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 they offer. These trips include court staff, Judges, Victim Advocate Centers, and Community Resource Advocates. Family Court Services and the Court Assistance Office began offering in-person assistance on Thursdays in July 2021. The in-person open hours have 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.

## **PERFORMANCE MEASURES**

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

## **DEPARTMENT GOALS /OBJECTIVES:**

- Recruit and retain community providers
- Continue to educate and assist the community and litigants with services and referrals

# DEPARTMENT SUMMARIES

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## 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 1<sup>st</sup> 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 1<sup>st</sup> Judicial District includes the counties of Benewah, Bonner, Boundary, Kootenai, and Shoshone. The Court Assistance Officer and support staff are Kootenai County employees.

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### 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 have 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 1<sup>st</sup> 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 boom 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 1<sup>st</sup> Judicial District.
- To continue to provide services to the public by e-mail, phone, and in person.

# DEPARTMENT SUMMARIES

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## 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 people throughout the Judicial District, as well as reviewing documentation, conducting home visits, and monitoring 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.

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### 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 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 stakeholders 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.

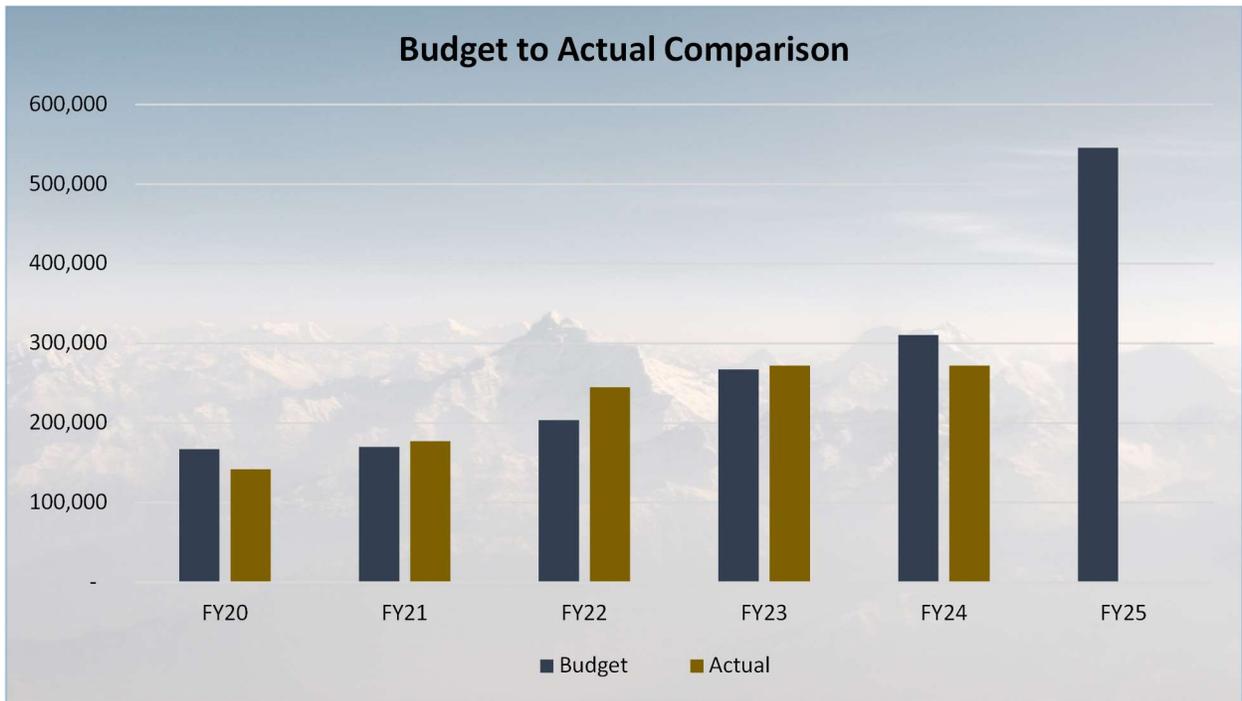
### DEPARTMENT GOALS /OBJECTIVES

- Provide consistent, efficient services during 2025.
- 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
<b>125 Plan</b>	A cafeteria plan is a type of employee benefit plan offered in the United States pursuant to Section 125 of the Internal Revenue Code. Its name comes from the earliest such plans that allowed employees to choose between different types of benefits, similar to a cafeteria.
<b>A Budget</b>	Synonym for Personnel Budget, see definition.
<b>Accrual Basis</b>	Basis of accounting that records revenues in the period in which they are earned and become measurable; expenses are recorded in the period incurred, if measurable.
<b>Actual</b>	When used on schedules in this document, total amount spent as recorded and audited.
<b>ADA (Americans with Disabilities Act)</b>	Federal act which requires that all County facilities be constructed and remodeled to accommodate persons with disabilities.
<b>Ad Valorem Tax</b>	A tax computed from assessed valuation of land and improvements.
<b>Adoption</b>	Formal action by the Board of County Commissioners which permits the County to incur obligations and to make expenditures of resources.
<b>Appropriation</b>	An authorization made by the Board of County Commissioners to incur obligations and to make expenditures of resources.
<b>Assess</b>	To value property for the purpose of taxation. The County assesses property every year; that assessment must be used by the County.
<b>Assessed Valuation</b>	Value that is established for real or personal property by the County Assessor and the State for use as a basis for levying property taxes
<b>Balanced Budget</b>	An annual budget in which revenue anticipated is equal to budgeted expenditures.
<b>The Board or BOCC (BOARD of County Commissioners)</b>	Governing body of the County made up of one elected resident from each of the 3 zones within the County. While each Commissioner must reside in the specific zone for which they represent, they are elected by all County residents.
<b>B Budget</b>	Synonym for Operating Budget, see definition.
<b>Budget</b>	A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal service levels approved by the Board of County Commissioners.
<b>Budget Adjustments</b>	A procedure utilized by the Board of County Commissioners and Auditor Staff to revise a line item budget appropriation without changing the program total.
<b>Budget Amendment</b>	A formal procedure for increasing budget appropriations. This procedure, which is established by State statute, requires publication and public hearing before approval by the Board of County Commissioners.

# GLOSSARY

Terminology	Description
<b>Budget Basis</b>	Modified accrual basis. Expenditures are recognized when commitment is made; revenue is recognized when received.
<b>Budget Calendar</b>	The schedule of key dates or milestones which the County departments follow in preparation, adoption, and administration of the budget.
<b>Budget Control</b>	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
<b>Budget Document</b>	The instrument used by the County Clerk, as the County Budget Officer to present a comprehensive financial program to the Board of County Commissioners and the public.
<b>C Budget</b>	Synonym for Capital Budget, see definition of Capital Outlay and Debt Service.
<b>ACFR (Annual Comprehensive Financial Report)</b>	A set of government financial statements comprising the financial report of the County that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
<b>Capital Outlay/Capital Project</b>	An expenditure which results in the acquisition of, or addition to, fixed assets and meets these criteria
<b>Cash Management</b>	Management of cash necessary to pay for government services with investment of temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.
<b>CIP (Construction in Progress)</b>	Capitalized costs related to a tangible asset that is not yet substantially ready to be placed into service.
<b>CPI (Consumer Price Index)</b>	Prepared by the U.S. Department of Labor, it is the federal government's broadcast gauge of costs for goods and services and has for reaching implications for all sectors of the economy.
<b>Contingency Reserve</b>	The County follows a concept of budgeting for contingencies and does so at the fund level, under both the General Fund and the Justice Fund. These funds cover revenue shortfall and unplanned expenditures.
<b>Debt Limit</b>	Maximum debt permitted by state statute.
<b>Debt Service</b>	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
<b>Deficit</b>	Amount by which expenditure exceeds revenue.
<b>Department</b>	A major administrative division of the County which includes overall management responsibility for program services or a group of related operations within a functional area.

# GLOSSARY

Terminology	Description
<b>Depreciation</b>	An allowance made for the consumption of the value of an asset due to the passage of time, wear, or market conditions.
<b>Disbursement</b>	Payment for goods and services in cash or by check.
<b>Elected Officials</b>	Board of County Commissioners, Clerk, Treasurer, Assessor, Coroner, Sheriff and Prosecuting Attorney
<b>Encumbrance</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
<b>Enterprise Fund</b>	Funds a governmental operation which receives revenue through service on a business basis.
<b>Expenditure</b>	This term refers to the outflow of funds paid or to be paid for an asset obtained, or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure, it reserves funds to be expended.)
<b>FEMA (Federal Emergency Management Association)</b>	Agency of the federal government responsible for responding to and assisting local governments to deal with catastrophic events.
<b>Fixed Asset</b>	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment
<b>Forgone</b>	The incremental value of tax revenue available to but not levied by the County in prior years. Forgone is available to be levied in subsequent tax years in part or in total.
<b>Full Time Equivalent Position (FTE)</b>	A format of counting positions based on a 40- hour work week (2080 hours annually) is equivalent to one FTE. Part-time positions are converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time position working 20 hours per week would be equivalent to a 0.5 FTE or one half of a full-time position.
<b>Fund</b>	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. The County uses general government funds, restricted government funds, special revenue funds, capital projects funds, enterprise funds, trust funds, and one internal service fund for employees' health insurance.
<b>Fund Balance</b>	Fund balance is the excess of assets over liabilities and is also known as surplus funds. In the private sector, this is referred to as "equity." Fund balances are classified according to appropriation or level of restriction by law.
<b>FY (Fiscal Year)</b>	Kootenai County operates on a fiscal year of October 1st through September 30th.

# GLOSSARY

Terminology	Description
<b>General Fund</b>	The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund finances most of the basic operating services.
<b>GAAP (Generally Accepted Accounting Principles)</b>	Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).
<b>GASB (Government Accounting Standards Board)</b>	The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
<b>Goal</b>	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.
<b>Governmental Funds</b>	Funds that are used to account for most typical government functions. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in an enterprise fund), are accounted for through these funds. The County's governmental funds include the General Fund, Special Revenue Funds, and Capital Projects Funds.
<b>Grant</b>	A contribution by government or other organization to support a particular function or program..
<b>ICRMP (Idaho Counties Risk Management Program)</b>	ICRMP was formed in 1985 by several Idaho Counties at a time when private insurance markets were no longer available to local governments. The member-owned local government risk pool is now the primary source of property and casualty loss protection for Idaho local governments including counties, cities, and special purpose districts.
<b>Infrastructure</b>	County owned buildings, parks and park structures, airport runways and other non-moveable property.
<b>Intergovernmental Revenue</b>	Revenue received from another government for a specified purpose. In Kootenai County, these are funds from federal, state or other governmental agencies.
<b>Internal Service Fund</b>	Fund type used to report activity that provides goods or services to other funds, departments or agencies of the primary government on a cost-reimbursement basis.
<b>Levy</b>	(verb) To impose taxes, special assessments, or service charges for the support of County activities. (noun) Total amount of taxes, special assessments or service charges imposed by a government.
<b>Line-Item Budget</b>	A budget that lists each expending category (salary, supplies, services, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

# GLOSSARY

Terminology	Description
<b>Long Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Major Funds</b>	Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.
<b>Modified Accrual Basis</b>	Basis of accounting that recognizes revenues in the period in which they become available and measurable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable. Expenditures are generally recognized when the liability is incurred, if measurable.
<b>N/A</b>	This is an abbreviation for “information not available” and “information not applicable.”
<b>New Growth</b>	The portion of estimated market value increase attributed to new construction or development, may also refer to revenue dollars generated by new construction and development. New growth added to tax rolls represents property that is completed and occupied.
<b>Objective</b>	Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.
<b>Operating Budget</b>	The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, travel and fuel.
<b>Performance Indicators</b>	Specific quantitative and qualitative measures of work performed as an objective of a program.
<b>Personnel Budget</b>	The portion of the budget that pertains to employees. The personnel budget contains appropriations for such expenditures as wages, benefits and employer tax obligations.
<b>Program</b>	A group of related activities performed by an organizational unit for the purpose of accomplishing a service for which the County is responsible.
<b>Property Tax</b>	Property taxes levied on both real and personal property according to the assessed value and the tax rate.
<b>Enterprise Fund</b>	Fund used to account for the County's ongoing organizations and activities that are similar to businesses found in the private sector. This fund is considered self-supporting in that the services rendered by it are generally financed through user charges.

# GLOSSARY

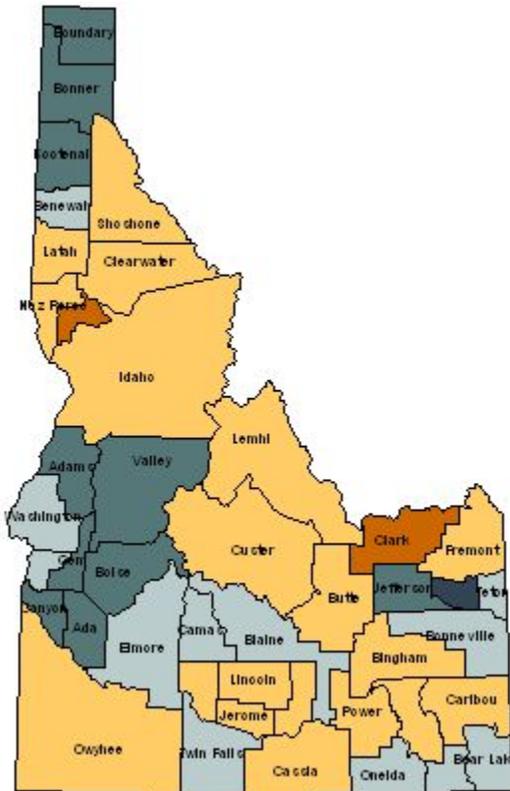
Terminology	Description
<b>Reappraisal/Revaluation</b>	The County Assessor reviews values of property in the County on a five-year cycle, changing those that have increased or decreased in value.
<b>Revenue</b>	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
<b>Reserve</b>	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
<b>Risk Management</b>	An organized attempt to protect the County's assets against accidental loss, this department acts as liaison between the County and the County's liability insurance carrier ICRMP.
<b>Special Revenue Funds</b>	Are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
<b>Surplus</b>	Amount of revenue which exceeds expenditure.
<b>Tax Rate</b>	A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation. Also referred to as a mil rate.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
<b>Three (3) Year Trend</b>	The County has developed and uses a three-year trend analysis of actual revenue sources and expenditures over the prior three-year period to make reasonable projections for the coming fiscal year.
<b>User Fees</b>	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

# ACRONYMS

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

# ACRONYMS

Acronym	Description
<b>JPRO</b>	Juvenile Probation
<b>KCEMSS</b>	Kootenai County Emergency Medical Services System
<b>KCSD</b>	Kootenai County Sheriff's Department
<b>KMC-IPH</b>	Kootenai Medical Center- Involuntary Police Holds
<b>KMPO</b>	Kootenai Metropolitan Planning Organization
<b>MIS</b>	Managerial Information System
<b>MOSCAD</b>	Motorola Supervisory Control and Data Acquisition
<b>OEM</b>	Office of Emergency Management
<b>PAC</b>	Panhandle Area Council
<b>PAO</b>	Prosecuting Attorney's Office
<b>PERSI</b>	Public Employee Retirement System of Idaho
<b>PF</b>	The City of Post Falls
<b>POST</b>	Peace Officer Standards and Training's
<b>PT</b>	Part Time
<b>PTS</b>	Prairie Transfer Station
<b>RTS</b>	Ramsey Transfer Station
<b>SAR</b>	Search and Rescue
<b>SD</b>	Sheriff's Department
<b>SRU</b>	Special Response Unit or SWAT
<b>SW</b>	Solid Waste



**Population Change (2013 - 2023)**

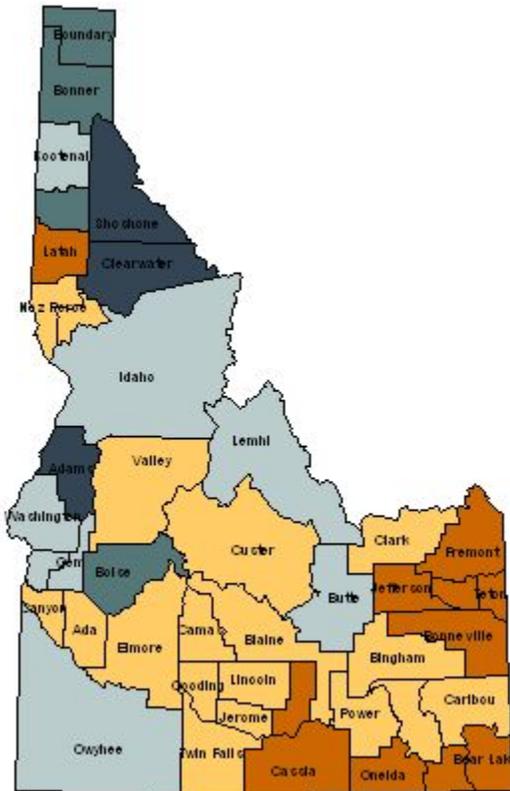
- 8.9% to 1.8%
- 1.9% to 12.6%
- 12.7% to 23.4%
- 23.5% to 34.2%
- 34.3% to 45.0%

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

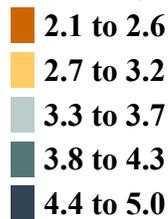








Unemployment Rate (October 2023)



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



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