



Proposed Fiscal Year 2019 Budget

Public Hearing
6:00 p.m. August 29, 2018

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Kootenai County Clerk Jim Brannon

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August 29, 2018

To Kootenai County Citizens:

I present you with the Kootenai County Fiscal Year 2019 (FY19) proposed budget packet. This budget will be considered by the Board of County Commissioners for adoption this evening. The packet highlights key elements of the proposed budget, and the entire budget is available at <http://www.kcgov.us/departments/auditor/financials/downloads.asp>.

Tonight the Commissioners are considering a \$94,125,596 budget. The proposed property tax amount is \$47,299,287, which reflects a 1.5% increase. We also plan to utilize assigned and restricted fund balance of \$6,961,142 to subsidize anticipated Capital Projects and employer medical increases.

The proposed FY19 budget includes seven new full-time positions, all of which support increased demand for services. Coeur d'Alene Driver's License, Juvenile Detention and Probation, Assessor Appraisal, Solid Waste and Sheriff Administration will receive funding for additional employees. There are also funds set aside for increased overtime of existing employees.

Additional FY19 Personnel-related projections include increases to Sworn / 911 matrices and General/Attorney Pay Grades, a non-sworn pool at the Elected Official level to award merit increases at their discretion, and a wage adjustment pool dedicated to funding increases deemed necessary for positions identified as being significantly below the market salary average. This wage adjustment pool is the remaining 75% unspent from the FY18 project, which will conclude in FY19.

Budgets in large organizations require teamwork. I thank all Auditor personnel for their assistance in meeting my mandated obligation to prepare the County's budget (§31-1604).

Respectfully yours,

Handwritten signature of Jim Brannon in cursive script.

Jim Brannon, Clerk

Kootenai County, Idaho FY19 Proposed Budget

DRAFT - NOTICE OF PUBLIC HEARING - DRAFT

NOTICE IS HEREBY GIVEN that the Kootenai County Board of Commissioners will hold a public hearing per Idaho Code #31-1605 on Wednesday, August 29, 2018, at 6:00pm, in Meeting Room 1A/B, County Administration Building, 451 Government Way, Coeur d'Alene, Idaho. The purpose of the hearing is to consider and fix the final budget for each office, department, and agency. Any taxpayer may appear and be heard upon any part of said tentative budget, published below, at this time.

	PREVIOUS TWO YEARS EXPENDITURES		ADOPTED BUDGET - FY 17-18				PROPOSED BUDGET - FY 18-19			
	FY 15-16 TOTAL EXPENDED	FY 16-17 TOTAL EXPENDED	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 17-18 BUDGET	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY & DEBT SVC	TOTAL FY 18-19 BUDGET
CURRENT EXPENSE - General										
Governmental Services										
**COMMISSIONERS	\$17,475,646	\$21,757,351	\$7,642,604	\$3,249,171	\$258,605	\$11,150,380	\$6,567,849	\$3,000,615	\$451,415	\$10,019,879
CLERK	5,127,811	5,219,360	4,534,570	1,074,390	30,000	5,638,960	4,839,924	1,052,528	0	5,892,452
TREASURER	642,035	644,136	523,992	270,755	0	794,747	543,543	273,755	20,000	837,298
ASSESSOR	1,610,400	1,770,602	1,615,484	140,868	0	1,756,352	1,721,136	137,828	0	1,858,964
CORONER	315,089	355,646	169,342	176,324	0	345,666	178,558	210,471	25,000	414,029
*SHERIFF	2,453,969	2,595,643	2,350,613	104,257	0	2,454,870	2,627,505	117,275	84,488	2,829,268
**PROSECUTING ATTORNEY	871,123	951,784	1,265,205	82,002	0	1,347,207	1,331,827	82,002	0	1,413,829
REPLACEMENT RESERVE	782,881	3,705,910	0	0	1,409,000	1,409,000	0	130,500	725,000	855,500
GENERAL RESERVE	0	0	0	250,000	0	250,000	0	250,000	0	250,000
TOTAL CURRENT EXPENSE	\$29,278,954	\$37,000,432	\$18,101,810	\$5,347,767	\$1,697,605	\$25,147,182	\$17,810,342	\$5,254,974	\$1,305,903	\$24,371,219
JUSTICE FUND										
JUSTICE SERVICES	\$4,221,332	\$4,407,075	\$3,905,993	\$577,901	\$27,169	\$4,511,063	\$4,569,061	\$594,504	\$0	\$5,163,565
SHERIFF	22,640,376	25,326,461	19,629,431	4,339,316	198,483	24,167,230	20,622,273	4,927,670	737,125	26,287,068
PROSECUTING ATTORNEY	2,645,272	3,089,023	2,784,129	118,898	25,000	2,928,027	2,909,489	123,698	0	3,033,187
PUBLIC DEFENDER	3,026,136	3,339,148	2,598,352	277,369	0	2,875,721	2,776,053	300,000	0	3,076,053
JUSTICE GENERAL ACCOUNTS	840,966	778,109	526,199	800,610	0	1,326,809	480,944	755,010	0	1,235,954
JUSTICE GENERAL RESERVE	0	0	0	250,000	0	250,000	0	500,000	0	500,000
TOTAL JUSTICE FUND	\$33,374,082	\$36,939,816	\$29,444,104	\$6,364,094	\$250,652	\$36,058,850	\$31,357,820	\$7,200,882	\$737,125	\$39,295,827
OTHER FUNDS										
INDIGENT FUND	\$1,132,092	\$856,114	\$302,841	\$1,026,145	\$0	\$1,328,986	\$318,399	\$820,595	\$0	\$1,138,994
REVALUATION	2,278,133	2,310,592	2,234,117	238,842	75,000	2,547,959	2,453,344	105,141	7,200	2,565,685
DISTRICT COURT	2,356,790	2,536,949	1,861,268	595,000	0	2,456,268	1,957,616	752,553	15,725	2,725,894
AQUIFER PROTECTION DISTRICT	401,895	400,261	0	497,778	0	497,778	0	578,194	0	578,194
COUNTY VESSEL	501,865	519,275	241,837	205,896	48,000	495,733	194,717	210,896	8,000	413,613
AIRPORT	1,005,335	1,043,384	620,225	417,674	70,000	1,107,899	671,880	428,849	30,000	1,130,729
*ENHANCED 911	1,531,621	1,690,682	293,350	996,278	597,677	1,887,305	390,200	1,102,732	1,381,373	2,874,305
COUNTY FAIR	150,000	45,708	0	175,000	0	175,000	0	75,000	0	75,000
PARKS AND RECREATION	375,249	426,291	204,872	133,063	54,000	391,935	237,394	135,993	23,000	396,387
STATE SNOWMOBILE	48,196	48,787	23,147	24,125	0	47,272	22,683	22,980	0	45,663
HEALTH DISTRICT	760,764	779,852	0	797,753	0	797,753	0	800,545	0	800,545
HISTORICAL SOCIETY	15,000	15,000	0	15,000	0	15,000	0	15,000	0	15,000
NOXIOUS WEED	287,573	298,280	176,557	124,409	20,000	320,966	192,369	124,409	0	316,778
LIABILITY INSURANCE	750,063	793,903	0	796,155	0	796,155	0	795,890	0	795,890
TOURISM PROMOTION	1,191	1,125	0	500	0	500	0	500	0	500
COURT INTERLOCK DEVICE	3,123	5,004	0	15,000	0	15,000	0	15,000	0	15,000
COUNTY SNOWMOBILE	10,804	12,923	3,763	10,103	6,000	19,866	0	7,873	0	7,873
CENTENNIAL TRAIL	0	0	0	0	0	-	0	14,500	0	14,500
GRANT FUND	1,363,052	2,602,980	305,882	0	0	305,882	477,110	34,640	0	511,750
TOTAL OTHER FUNDS	\$12,972,746	\$14,387,110	\$6,267,859	\$6,068,721	\$870,677	\$13,207,257	\$6,915,712	\$6,041,290	\$1,465,298	\$14,422,300
TOTAL GOVERNMENTAL FUNDS	\$75,625,782	\$88,327,358	\$53,813,773	\$17,780,582	\$2,818,934	\$74,413,289	\$56,083,874	\$18,497,146	\$3,508,326	\$78,089,346
ENTERPRISE FUND										
WASTE DISPOSAL	\$11,181,119	\$11,719,295	\$3,606,724	\$7,285,110	\$742,000	\$11,633,834	\$3,880,790	\$7,873,810	\$1,446,650	\$13,201,250
SOLID WASTE CONSTRUCTION	421,530	708,533	0	0	1,955,000	1,955,000	0	0	2,835,000	2,835,000
TOTAL ENTERPRISE FUND	\$11,602,649	\$12,427,828	\$3,606,724	\$7,285,110	\$2,697,000	\$13,588,834	\$3,880,790	\$7,873,810	\$4,281,650	\$16,036,250
GRAND TOTAL COUNTY	\$87,228,431	\$100,755,186	\$57,420,497	\$25,065,692	\$5,515,934	\$88,002,123	\$59,964,664	\$26,370,956	\$7,789,976	\$94,125,596
INTERNAL SERVICE FUND - Health Insurance										
	\$9,359,200	\$8,030,912	\$6,750	\$9,007,529	\$0	\$9,014,279	\$6,750	\$9,956,213	\$0	\$9,962,963
KOOTENAI AMBULANCE DISTRICT	\$2,432,232	\$2,558,620	\$0	\$2,657,193	\$0	\$2,657,193	\$0	\$2,797,235	\$0	\$2,797,235

*9-1-1 Operation expenses moved from Other Funds to Current Expense / Sheriff effective FY15-16

*Office of Emergency Management moved from Other Funds to Current Expense/Sheriff effective FY17-18

**Human Resource expenses moved from Current Expense Commissioners to Prosecuting Attorney effective 8/1/17

REVENUE SUMMARY: COUNTY

PROPERTY TAX	\$47,299,287
ESTIMATED FUND BALANCES	6,961,142
OTHER REVENUE	39,353,417
GRANTS	511,750
PROJECTED REVENUES	\$94,125,596

REVENUE SUMMARY: AMBULANCE DISTRICT

PROPERTY TAX	\$2,657,324
OTHER REVENUES	139,911
GRANTS	0
PROJECTED REVENUES	\$2,797,235

REVENUE SUMMARY: INTERNAL SERVICE FUND

HEALTH INS. EMPLOYER CONTRIBUTION	\$ 7,383,742
HEALTH INS. EMPLOYEE CONTRIBUTION	1,886,574
OTHER REVENUES	0
ESTIMATED FUND BALANCES	692,647
PROJECTED REVENUES	\$ 9,962,963

Marc Eberlein, Chairman

Jim Brannon, Clerk/Auditor

ADDITIONAL INFORMATION IS AVAILABLE FROM THE KOOTENAI COUNTY COMMISSIONERS' OR AUDITOR'S OFFICES AT THE COUNTY ADMINISTRATION BUILDING OR ONLINE AT www.kcgov.us/departments/auditor/downloads.asp

Kootenai County, Idaho
Executive Summary
Fiscal Year 2019 Proposed Budget

Property Tax - \$47,299,287

- Base - \$45,865,456
- 1.5% increase - \$687,982
- New Construction - \$1,171,231
- Property Tax Replacement - (\$425,382)

Major Expenditure Increases

- Personnel - \$2,303,425
 - General Pay Plan 2.5% Merit Increase - \$735,990
 - New Positions / Other Personnel Increases - \$643,668
 - New Positions - \$420,553
 - Overtime and on-call - \$99,596
 - Temps for Odyssey Project completion - \$123,519
 - Sworn and 911 Matrices Increase - \$231,120
 - Wage Adjustment Pool - \$538,906
 - Employer's portion of medical increase - \$692,647

Other Items

- Major Capital Projects - \$2,486,000
 - E911 infrastructure and mobile response unit - \$1,400,000
 - IT projects including Spillman Server and wireless connectivity - \$411,000
 - Administrative facilities design, paving and camera projects - \$675,000
- Solid Waste projects and infrastructure - \$4,282,000

Kootenai County, Idaho
Departments by Elected Official (*with Funds*)
Fiscal Year 2019 Proposed Budget

Commissioners

- **Administration and Information Center** (*General Fund*)
- **Adult Misdemeanor Probation** (*Justice Fund*)
- Airport (*Airport Fund*)
 - Airport Sewer Fund (*Airport Sewer Fund*)
- Auxiliary
 - **County Fair** (*County Fair Fund*)
- **Buildings and Grounds** (*General Fund*)
- **Community Development** (*General Fund*)
- Grant Writer (*General Fund*)
- Human Resources (*General Fund*)
- **Information Systems** (*General Fund*)
- **Juvenile Detention** (*Justice Fund*)
- **Juvenile Probation** (*Justice Fund*)
- **Office of Emergency Management** (*General Fund*)
- Parks (*Parks Fund*)
 - Waterways (*Vessel Fund*)
 - **Noxious Weeds** (*Noxious Weeds Fund*)
- **Public Defender** (*Justice Fund*)
- **Public Safety Maintenance** (*Justice Fund*)
- Reprographics (*General Fund*)
- **Risk Management** (*Liability Insurance Fund*)
- Snow Groomers (*Snowmobile Fund*)
- **Solid Waste** (*Solid Waste Fund*)
 - **Ramsey Transfer Station** (*Solid Waste Fund*)
 - **Prairie Transfer Station** (*Solid Waste Fund*)
 - **Fighting Creek** (*Solid Waste Fund*)
 - **Recycling** (*Solid Waste Fund*)
 - **Rural Systems** (*Solid Waste Fund*)
- Special Purpose Funds
 - **Ambulance District Fund**
 - Aquifer Protection District Fund
 - Centennial Trail Fund
 - Tourism Promotion Fund
 - Public Transportation Fund
 - Public Access Contribution Fund
 - **Health District Fund**
 - Health Insurance Fund
 - Historical Society Fund
- Veteran Services (*General Fund*)

Treasurer (*General Fund*)

Coroner (*General Fund*)

Clerk

- **Auditor** (*General Fund*)
- **County Assistance**
 - **Involuntary Police Holds** (*General Fund*)
 - **Indigent** (*General Fund*)
- **District Court Clerks** (*General Fund*)
- **Elections** (*General Fund*)
- **Recorder** (*General Fund*)

Assessor

- **Administration** (*General Fund*)
 - **Surveyor** (*General Fund*)
- **Mapping** (*Revaluation Fund*)
- **Residential Appraisal** (*Revaluation Fund*)
- **Specialized Appraisal** (*Revaluation Fund*)
- **Vehicle Licensing** (*General Fund*)

Sheriff

- **Administration** (*Justice Fund*)
- **Jail Bureau** (*Justice Fund*)
 - **Custody Division** (*Justice Fund*)
 - **Jail Services Division** (*Justice Fund*)
- **Operations Bureau**
 - **Patrol Division** (*Justice Fund*)
 - Recreation Safety (*Snowmobile/Vessel Funds*)
 - Animal Control (*Justice Fund*)
 - Community Services (*Justice Fund*)
 - **Detectives Division** (*Justice Fund*)
- **Support Services Bureau**
 - **Civil Division** (*Justice Fund*)
 - **Records Division** (*Justice Fund*)
 - **Drivers' Licensing Division** (*Justice Fund*)
 - Vehicle Maintenance (*General Fund*)
 - **911 Services** (*General Fund*)

Prosecuting Attorney

- **Civil Division** (*General Fund*)
- **Criminal Division** (*Justice Fund*)
- Juvenile Diversion (*General Fund*)

District Court Judges

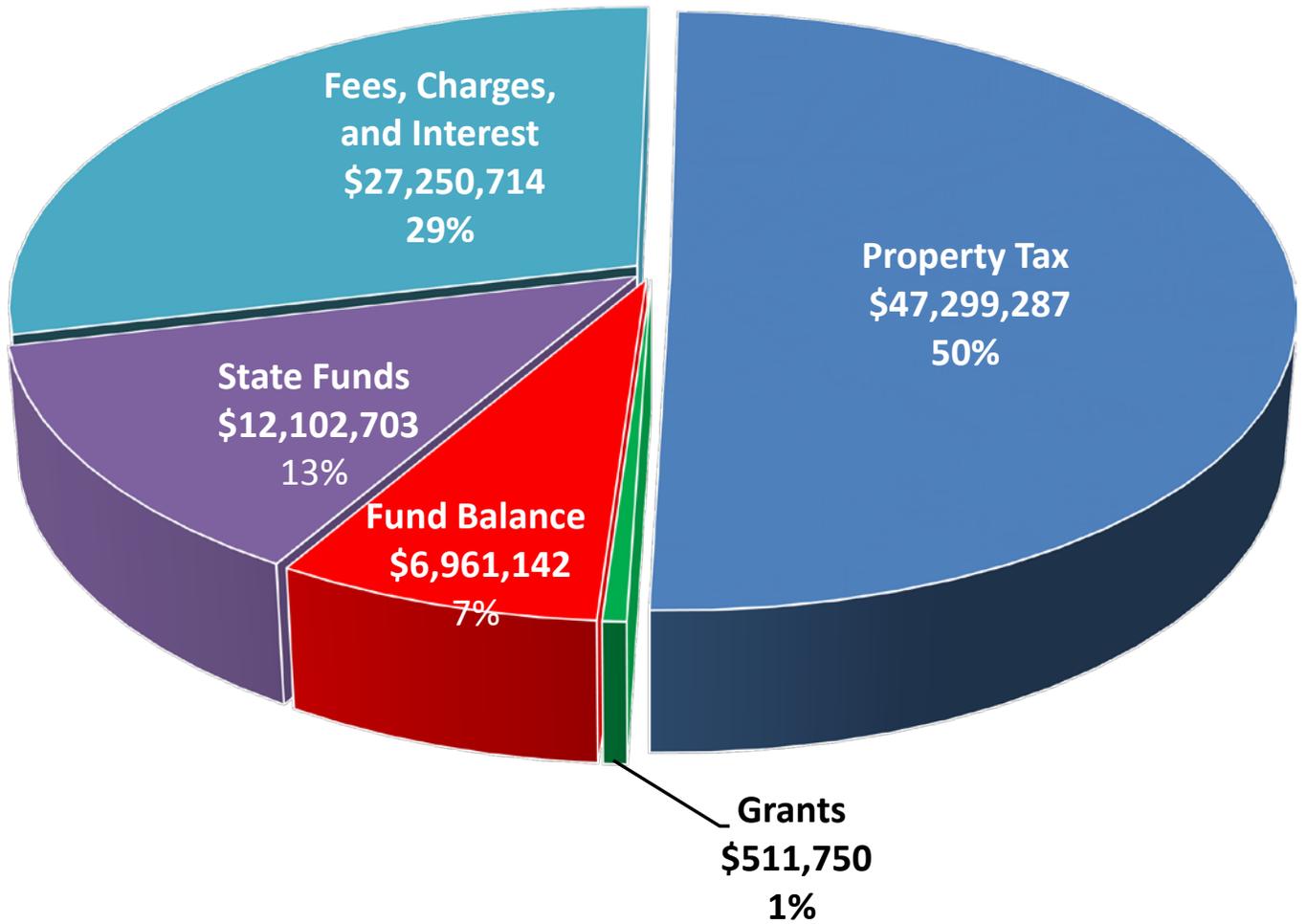
- **District Court Operations** (*District Court Fund*)
- Specialty Courts (*District Court Fund*)
 - Drug Court (*District Court Fund*)
 - DUI Court (*District Court Fund*)
 - Mental Health Court (*District Court Fund*)
- Court Interlock (*Court Interlock Fund*)

Kootenai County, Idaho

Funding by Source

Fiscal Year 2019 Proposed Budget \$94,125,596

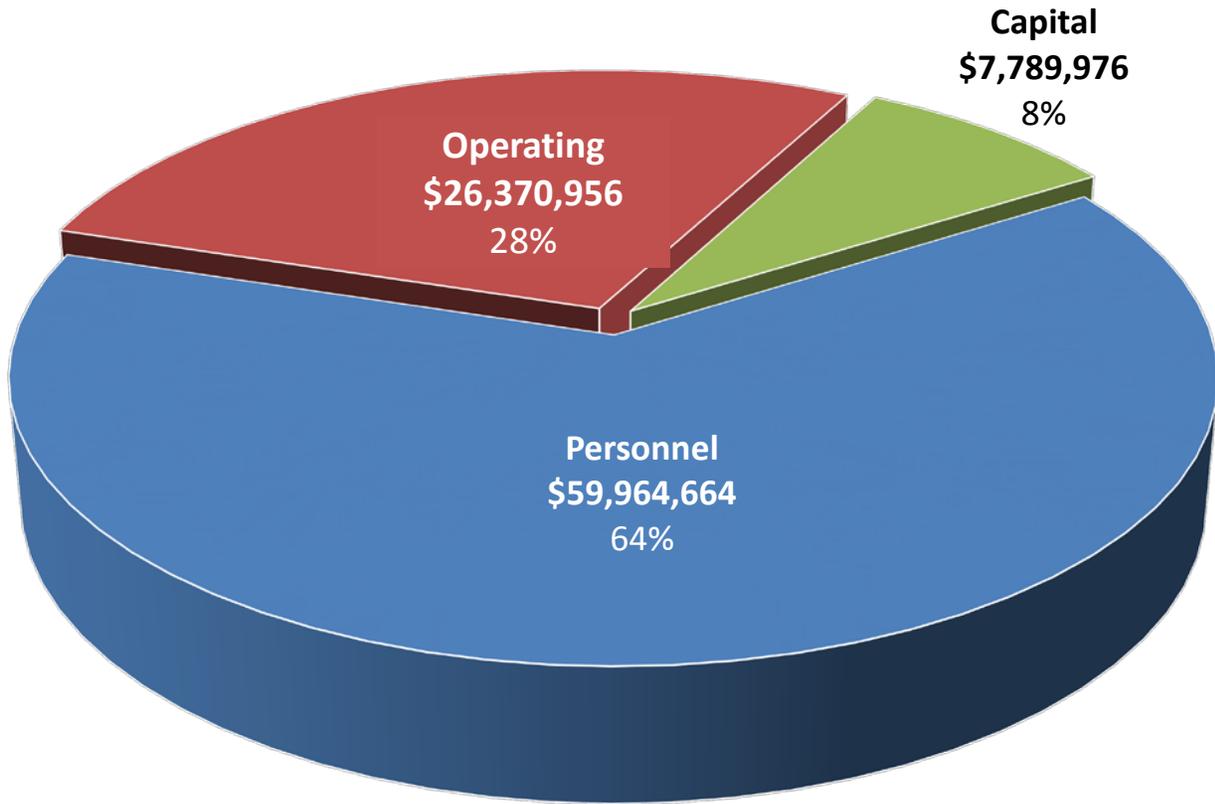
(EMS and Internal Service Fund excluded)



Kootenai County, Idaho

Expenditure by Type

Fiscal Year 2019 Proposed Budget \$94,125,596
(EMS and Internal Service Fund excluded)



Personnel - the people required to deliver County services

Operations - examples: office supplies, postage, utilities, training costs, software

Capital - purchases of long-term assets

APPENDIX

- Property Tax, Valuation, and Budget Trends
 - Allowable Property Tax Calculation
 - Net Taxable Market Value
 - Levy Sheet by Fund

Kootenai County, Idaho
**Property Tax, Valuation
and Budget Trends**
Fiscal Years 2013 - 2019

Property Tax Levy Calculation History	Adopted (Net Market Value reflects Estimated Levy Rate Calculation Amount)						Proposed
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
County Budget (EMS & Internal Service excluded)	\$ 79,184,624	\$ 74,757,727	\$ 79,396,264	\$ 80,870,409	\$ 96,343,347	\$ 88,002,123	\$ 94,125,596
Property Tax Levy	\$ 38,955,671	\$ 40,239,694	\$ 40,587,506	\$ 41,594,122	\$ 43,843,913	\$ 45,435,436	\$ 47,299,287
Property Tax % of Budget	49.20%	53.83%	51.12%	51.43%	45.51%	51.63%	50.25%
Net Market Value	\$11,200,581,030	\$11,472,122,065	\$12,359,983,215	\$13,087,893,022	\$14,005,552,245	\$15,254,349,872	\$17,238,762,821
Levy Rate	0.003478006	0.003507607	0.003283784	0.003178062	0.003128520	0.002978524	0.002743776
% of Market Value	0.35%	0.35%	0.33%	0.32%	0.31%	0.30%	0.27%
Forgone Available	\$4,512,289	\$5,779,235	\$6,364,367	\$7,875,069	\$9,105,938	\$9,105,938	\$9,793,919
From Tax Year	2011	2012	2013	2014	2015	2016	2017

FORGONE DEFINED

The amount of tax revenue available to, but not levied by the County in prior years. Forgone is available to be levied in subsequent tax years unless disclaimed by the Board of County Commissioners. In 2018, \$664,401 was disclaimed. Had this authority been retained, the forgone balance would be \$10,458,320.

Kootenai County, Idaho
Allowable Property Tax Change Calculation
 Fiscal Year 2019 Proposed Budget

New Taxing Authority

Allowable 3% Budget Growth (Prior 3 yr Property Tax Budgets)

	Levy Amount	Prop Tax Replacement	Total Tax Authority
FY 2016	\$ 41,594,122	\$ 440,334	\$ 42,034,456
FY 2017	\$ 43,843,913	\$ 449,494	\$ 44,293,407
FY 2018	\$ 45,435,436	\$ 430,020	\$ 45,865,456 (*)
3.0% x the highest of last 3 years (*)			

New Growth Calculation - FY 2019

Preliminary New Construction Value A	\$ 394,307,989
FY 2018 Levy Rate	x 0.002970344
New Growth FY 2019 (2018 Tax Year) B	

Total New Taxing Authority

Forgone Taxing Authority (Balance from FY 2018 (2017 Tax Year))

TOTAL Available Additional Taxing Authority

FY 2019 Property Tax Replacement

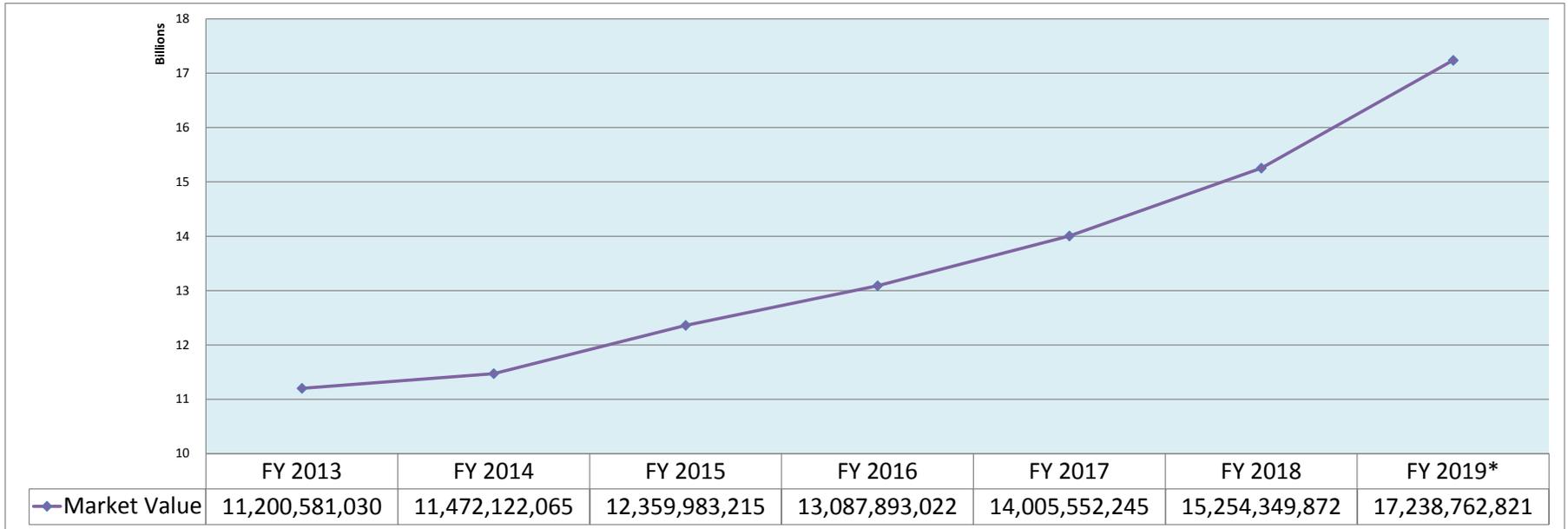
Maximum Available Taxing Authority

Taxing Authority	Planned Use
\$ 45,865,456	\$ 45,865,456
\$ 1,375,964	\$ 687,982
\$ 1,171,231	\$ 1,171,231
\$ 2,547,195	
\$ 9,105,938	
\$ 11,653,133	
(425,382)	
\$ 57,093,207	
Total	

- Notes:**
- A** Preliminary New Construction values are calculated using the 2018 final levy rate
 - B** New growth is based on occupancy in the 2018 tax year

FY 2019 Planned Use	\$ 47,724,668
FY 2019 Property Tax Replacement	(425,382)
FY 2019 Proposed Levy Amount	\$ 47,299,287
Proposed FY 2019 Forgone Taxing Authority Balance	\$ 9,793,920
	Proposed

Kootenai County, Idaho
Net Taxable Market Value (Levy Rate Calculation Amount)
 Fiscal Years 2013 - 2019



*FY 2019 Market Values are an estimate provided by the Kootenai County Assessor

Kootenai County, Idaho
Levy Sheet by Fund
 Fiscal Year 2019 Adopted Budget

ESTIMATED COUNTY MARKET VALUE:
\$17,238,762,821

	PRELIMINARY BUDGET	FUND BALANCE	INTER-FUND TRANSFERS	STATE FUNDS & OTHER REVENUE	BALANCE TO BE LEVIED	RESULTING LEVY RATE	FY 2018 LEVY	PERCENTAGE CHANGE
COUNTY LEVY FUNDS								
Current Expense	\$ 24,371,219	\$ 1,733,975	\$ 1,214,771	\$ 12,046,962	\$ 9,375,511	0.000543862	0.000718664	-24.3%
Justice Fund A	39,295,827	(80,965)	(40,000)	8,123,979	31,292,813	0.001815259	0.001791290	1.3%
Revaluation	2,565,685	-	-	-	2,565,685	0.000148832	0.000159084	-6.4%
Airport	1,130,729	-	30,000	837,000	263,729	0.000015299	0.000025757	-40.6%
County Fair	75,000	-	-	-	75,000	0.000004351	0.000011472	-62.1%
Parks and Recreation	396,387	(42,615)	-	93,000	346,002	0.000020071	0.000019239	4.3%
Historical Society	15,000	-	-	-	15,000	0.000000870	0.000000983	-11.5%
Indigent B	1,138,994	723,994	-	415,000	0	0.000000000	0.000064177	-100.0%
District Court	2,725,894	-	40,000	1,078,294	1,607,600	0.000093255	0.000094635	-1.5%
Health District	800,545	-	44,996	-	755,549	0.000043828	0.000049347	-11.2%
Noxious Weeds	316,778	-	-	200	316,578	0.000018364	0.000019730	-6.9%
Liability Insurance	795,890	-	110,070	-	685,820	0.000039784	0.000024146	64.8%
TOTAL COUNTY LEVY	\$ 73,627,948	\$ 2,334,389	\$ 1,399,837	\$ 22,594,435	\$ 47,299,287	0.002743775	0.002978524	

NON-LEVY FUNDS

County Vessel	\$ 413,613	\$ (278,640)	\$ -	\$ 692,253	\$ -	Levy Certified FY 18 + Replacement	\$ 45,865,456
Enhanced 911	2,874,305	1,092,038	-	1,782,267	-	Levy Request FY 19 + Replacement	\$ 47,724,669
Waste Disposal	13,201,250	3,732,390	(3,516,140)	12,985,000	-	Property Tax Change	
Solid Waste Construction	2,835,000	-	2,835,000	-	-	County	\$ 1,859,213
State Snowmobile	45,663	-	(3,344)	49,007	-	COUNTY LEVY	
Tourism Promotion	500	-	-	500	-	Allowable Tax Dollars	
Court Interlock Device	15,000	-	-	15,000	-	Levy Certified FY 18 + Replacement	\$ 45,865,456
County Snowmobile	7,873	(20,471)	3,344	25,000	-	3% Increase	1,375,964
Public Access Contribution	-	(6,500)	-	6,500	-	New Development	1,171,231
Centennial Trail	14,500	(15,500)	10,000	20,000	-	Forgone FY 18	9,105,938
Grants Administration	511,750	-	-	511,750	-	Less Prop Tax Replacement	(425,382)
Aquifer Protection	578,194	123,436	(36,050)	490,808	-	County Tax Dollars Available	\$ 57,093,207
TOTAL NON-LEVY FUNDS	\$ 20,497,648	\$ 4,626,753	\$ (707,190)	\$ 16,578,085	\$ -	Forgone FY 19	\$ 9,793,920 C

TOTAL COUNTY BUDGET	\$ 94,125,596	\$ 6,961,142	\$ 692,647	\$ 39,172,520	\$ 47,299,287
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AMBULANCE DISTRICT	\$ 2,797,235	\$ -	\$ -	\$ 139,911	\$ 2,657,324
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INTERNAL SERVICE FUNDS

Health Insurance	\$ 9,962,963	\$ 692,647	\$ (692,647)	\$ 9,962,963	\$ -
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TOTAL ALL BUDGETS	\$ 106,885,794	\$ 7,653,789	\$ -	\$ 49,275,394	\$ 49,956,611
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Notes:

- A** Justice Fund is at 90.8% of the levy limit
- B** Indigent Fund is proposed to be funded 100% with fund balance in FY19
- C** Forgone disclaimed in 2018 was \$664,401 in 2018
Kootenai County is the only county in Idaho to disclaim forgone taxing authority