

# KOOTENAI COUNTY IDAHO



**FY2009 5% Budget Holdback**

COMPILED BY THE AUDITORS' OFFICE

DANIEL J. ENGLISH - AUDITOR

# Summary

Kootenai County  
 FY-2009 5% Budget Reductions

Expense Reductions	Original	Reduction	Revised	Department 5% Budget Decrease
BOCC	181,520	11,918	169,602	11,918
Grant Writer	2,780	139	2,641	139
Building & Grounds	91,930	16,373	75,557	16,373
Veteran's Services	2,700	1,041	1,659	1,041
Planning & Zoning	51,040	15,882	35,158	15,882
Reprographics	10,300	1,681	8,619	1,681
Information Services	220,470	41,596	178,874	41,596
Legal Services	7,000	1,516	5,484	1,516
Human Resources	12,460	4,300	8,160	4,300
Extension Office	15,665	1,409	14,256	1,409
OEM	2,880	1,095	1,785	1,095
Juvenile Diversion	3,125	626	2,499	626
Auditors Office	20,298	2,156	18,142	2,156
Elections	152,455	10,109	142,346	10,109
Recorders	3,500	985	2,515	985
District Court Clerks	25,800	1,774	24,026	1,774
Treasurer	17,318	7,665	9,653	7,665
Assessor	75,763	11,180	64,583	11,180
Coroner	124,990	13,900	111,090	13,900
Public Defender	34,700	4,300	30,400	4,300
JDC	72,226	13,143	59,083	13,143
AMP	5,650	1,392	4,258	1,392
Juvenile Probation	8,870	3,496	5,374	3,496
Prosecuting Attorney	23,000	5,582	17,418	5,582
Airport	133,000	23,550	109,450	23,550
Noxious Weeds	40,800	6,000	34,800	6,000
Parks	5,450	2,300	3,150	2,300
Waterways	21,800	2,200	19,600	2,200
County Assistance	1,511,561	83,988	1,427,573	83,988
District Court	41,500	21,116	20,385	21,116
Sheriff	1,187,103	164,737	1,022,366	164,737
Revenue Reductions				
		<b>Reduction</b>		
<b>General Fund</b>				
State Revenue Sharing		100,000		100,000
Recording Fees		57,148		57,148
Building Department Fees		120,000		120,000
<b>Justice Fund</b>				
State Revenue Sharing		200,000		200,000
Expense Reduction Total				477,148
Revenue Reduction Total				477,148

**Kootenai County  
Budget Holdback Schedule- Expenses  
Fiscal Year 2009**

	<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	<b>Dept. Total</b>
<b>10.1.001.0 BOCC</b>	<b>181,520</b>	<b>11,918</b>	<b>169,602</b>	<b>11,918</b>
8226 Community Support	170,500	8,000	162,500	
8067 Non-capital Equipment	1,500	1,000	500	
8240 Local Meals and Meetings	3,600	1,000	2,600	
8303 Lodging	3,300	500	2,800	
8312 Tuition Reimbursement	600	600	-	
8315 Computer User Training	250	250	-	
8304 Automobile Rental	1,350	400	950	
7915 Newspapers and Magazines	420	168	252	
<b>10.1.005.0 Grant Writer</b>	<b>2,780</b>	<b>139</b>	<b>2,641</b>	<b>139</b>
8301 Per Diem	280	14	266	
8302 Airfare and Mileage	800	40	760	
8303 Lodging	800	40	760	
8308 Seminars & Professional	800	40	760	
8313 Subscriptions	100	5	95	
<b>10.1.010.0 Building &amp; Grounds</b>	<b>91,930</b>	<b>16,373</b>	<b>75,557</b>	<b>16,373</b>
8040 Motor Fuels	4,646	1,000	3,646	
8050 Carpentry Supplies	3,000	1,500	1,500	
8051 Grounds Maint. Supplies	6,428	1,428	5,000	
8054 Tools & Shop Equipment	4,500	400	4,100	
8056 Herbicides	916	616	300	
8245 Merit Systems Award	200	200	-	
8270 Telephone	4,690	200	4,490	
8301 Per Diem	325	125	200	
8302 Airfare and Mileage	700	400	300	
8303 Lodging	600	200	400	
8306 Misc. Travel Expenses	100	50	50	
8308 Seminars & Professional	850	550	300	
8309 Training Materials	400	200	200	
8313 Subscriptions	50	50	-	
8315 Computer User Training	100	100	-	
8517 Building Repair & Maint.	64,425	9,354	55,071	
<b>10.1.018.3 Veteran's Services</b>	<b>2,700</b>	<b>1,041</b>	<b>1,659</b>	<b>1,041</b>
8001 Office Supplies	1,900	241	1,659	
8309 Training Materials	800	800	-	
<b>10.1.020.3 Planning</b>	<b>51,040</b>	<b>15,882</b>	<b>35,158</b>	<b>15,882</b>
8240 Local Meetings & Meeting Exp.	2,000	1,500	500	
7976 Legal Notices	12,400	2,000	10,400	
<b>10.1.020.3.21 Planning - Hearing Bodies</b>				
8303 Lodging	3,120	2,500	620	
8199 Other Professional Services	23,520	1,882	21,638	
<b>10.1.025.3 Building Inspection</b>				
8101 Consultants	10,000	8,000	2,000	
<b>10.1.030.0 Reprographics</b>	<b>10,300</b>	<b>1,681</b>	<b>8,619</b>	<b>1,681</b>
7920 Postage	2,000	101	1,899	
8040 Motor Fuels and Lubricants	2,000	299	1,701	
8503 Equipment Repair	6,300	1,281	5,019	

**Fiscal Year 2009**

	<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	<b>Dept. Total</b>
<b>10.1.040.0 Information Services</b>	<b>220,470</b>	<b>41,596</b>	<b>178,874</b>	<b>41,596</b>
8308 Seminars & Professional	9,785	4,140	5,645	
<b>10.1.040.41 IS/Sheriff</b>				
8301 Per Diem	1,470	1,470	-	
8302 Airfare and Mileage	1,632	1,632	-	
8303 Lodging	1,841	1,841	-	
8304 Automobile Rental	400	400	-	
8306 Misc. Travel Expenses	150	150	-	
8308 Seminars & Professional	2,200	2,200	-	
<b>10.1.040.42 PC Control</b>				
8067 Non-Capital Equipment	58,625	2,250	56,375	
8516 Computer Software Maint.	12,105	2,845	9,260	
<b>10.1.040.43 Network Control</b>				
8515 Computer Hardware Maint.	31,341	5,170	26,171	
8516 Computer Software Maint.	22,574	6,985	15,589	
<b>10.1.040.44 Imaging</b>				
8515 Computer Hardware Maint	28,792	888	27,904	
8516 Computer Software Maint.	37,555	9,718	27,837	
<b>10.1.040.45 GIS</b>				
8014 Photography Supplies	12,000	1,907	10,093	
<b>10.1.050.0 Legal Services</b>	<b>7,000</b>	<b>1,516</b>	<b>5,484</b>	<b>1,516</b>
8101 Consultants	7,000	1,516	5,484	
<b>10.1.051.0 Human Resources</b>	<b>12,460</b>	<b>4,300</b>	<b>8,160</b>	<b>4,300</b>
8067 Non-Capital Equipment	2,000	2,000	-	
8099 Misc. Supplies	480	180	300	
8117 Pathology & Radiology Supplies	8,575	1,620	6,955	
8207 Telephone	280	100	180	
8240 Local Meetings & Meeting Expenses	200	100	100	
8299 Other Misc. Payments	400	100	300	
8503 Equipment Repair	525	200	325	
<b>10.1.075.3 Extension Office</b>	<b>15,665</b>	<b>1,409</b>	<b>14,256</b>	<b>1,409</b>
7915 Newspapers & Magazines	183	20	163	
7920 Postage	3,150	250	2,900	
8001 Office Supplies	2,300	100	2,200	
8013 Educational Supplies	850	150	700	
8030 Computer Supplies	1,820	100	1,720	
8040 Motor Fuels & Lubricants	75	30	45	
8102 Temp. Professional Services	2,250	400	1,850	
8503 Equipment Repair	3,344	209	3,135	
8801 Print Shop Costs	1,693	150	1,543	
<b>10.1.114.2 OEM</b>	<b>2,880</b>	<b>1,095</b>	<b>1,785</b>	<b>1,095</b>
8301 Per Diem	980	295	685	
8303 Lodging	1,600	500	1,100	
8309 Training Materials	300	300	-	
<b>10.1.137.3 Juvenile Diversion</b>	<b>3,125</b>	<b>626</b>	<b>2,499</b>	<b>626</b>
8199 Other Professional Services	3,000	501	2,499	
8315 Computer User Training	125	125	-	

**Fiscal Year 2009**

		<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	<b>Dept. Total</b>
<b>10.2.201.0</b>	<b>Auditors Office</b>	<b>20,298</b>	<b>2,156</b>	<b>18,142</b>	<b>2,156</b>
	8003 Printing Supplies	5,150	250	4,900	
	8030 Computer Supplies	1,000	500	500	
	8067 Non-Capital Equipment	1,500	250	1,250	
	8099 Miscellaneous Supplies	1,500	200	1,300	
	8301 Per Diem	2,548	100	2,448	
	8302 Airfare and Mileage	5,400	256	5,144	
	8503 Equipment Repair	700	100	600	
	8801 Print Shop Costs	2,500	500	2,000	
<b>10.2.205.3</b>	<b>Elections</b>	<b>152,455</b>	<b>10,109</b>	<b>142,346</b>	<b>10,109</b>
	8085 Election Supplies	80,000	4,000	76,000	
	8102 Temp Personnel Services	72,455	6,109	66,346	
<b>10.2.209.3</b>	<b>Recorders</b>	<b>3,500</b>	<b>985</b>	<b>2,515</b>	<b>985</b>
	8501 Other Minor Repairs/Renovations	3,500	985	2,515	
<b>10.2.221.3</b>	<b>District Court Clerks</b>	<b>25,800</b>	<b>1,774</b>	<b>24,026</b>	<b>1,774</b>
	8199 Other Professional Services	800	800	-	
	7975 Transcripts	25,000	974	24,026	
<b>10.3.001.0</b>	<b>Treasurer</b>	<b>17,318</b>	<b>7,665</b>	<b>9,653</b>	<b>7,665</b>
	7976 Legal Notices	9,600	3,365	6,235	
	8104 Administrative Services	1,000	700	300	
	8301 Per Diem	2,918	1,500	1,418	
	8503 Equipment Repair	2,100	1,000	1,100	
	8801 Print Shop Costs	1,700	1,100	600	
<b>10.4.001.2</b>	<b>Assessor</b>	<b>75,763</b>	<b>11,180</b>	<b>64,583</b>	<b>11,180</b>
	7920 Postage	28,000	2,000	26,000	
<b>10.4.409.3</b>	<b>Surveyor</b>				
	8001 Office Supplies	1,829	236	1,593	
<b>10.4.413.3</b>	<b>DMV - CdA</b>				
	8112 Security Services	1,440	10	1,430	
	8245 Merit System and Awards	102	102	-	
	8301 Per Diem	459	459	-	
	8302 Airfare/ Mileage	655	200	455	
	8303 Lodging	510	510	-	
<b>46.4.421.3</b>	<b>Appraisal</b>				
	7910 Printing and Copies	3,895	1,000	2,895	
	7920 Postage	4,565	500	4,065	
	8040 Motor Fuels and Lubricants	14,070	2,000	12,070	
	8041 Vehicle Maint & Expense	3,492	636	2,856	
	8067 Non Capital Equipment	4,340	41	4,299	
	8207 Telephone	865	200	665	
	8502 Vehicle Repairs	4,935	2,186	2,749	
<b>46.4.425.3</b>	<b>GIS/Mapping</b>				
	8002 Paper	3,637	393	3,244	
	8003 Printing Supplies	2,499	237	2,262	
	8030 Computer Supplies	470	470	-	

**Fiscal Year 2009**

	<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	<b>Dept. Total</b>
<b>10.5.001.3 Coroner</b>	<b>124,990</b>	<b>13,900</b>	<b>111,090</b>	<b>13,900</b>
7975 Transcripts	150	150	-	
8001 Office Supplies	1,000	100	900	
8071 Medical Supplies	1,000	500	500	
8099 Misc Supplies	500	250	250	
8102 Temporary Personnel Services	1,500	750	750	
8117 Pathology & Radiology Services	104,000	10,000	94,000	
8199 Other Professional Services	13,000	1,000	12,000	
8301 Per Diem	240	100	140	
8302 Airfare and Mileage	1,320	320	1,000	
8303 Lodging	1,400	400	1,000	
8304 Automobile Rental	280	280	-	
8503 Equipment Repair	600	50	550	
<b>15.1.060.3 Public Defender</b>	<b>34,700</b>	<b>4,300</b>	<b>30,400</b>	<b>4,300</b>
7915 Newspapers/Magazines	2,000	500	1,500	
7975 Transcripts	7,500	1,000	6,500	
8001 Office Supplies	10,000	1,500	8,500	
8118 Mental Health	10,000	1,000	9,000	
8003 Printing Supplies	5,200	300	4,900	
<b>15.1.128.3 JDC</b>	<b>72,226</b>	<b>13,143</b>	<b>59,083</b>	<b>13,143</b>
8040 Motor Fuels & Lubricants	4,000	1,200	2,800	
8071 Medical Supplies	7,500	2,000	5,500	
8072 Housing Supplies	20,000	3,000	17,000	
8220 Medication	3,000	750	2,250	
8240 Local Meetings & Meeting Exp.	200	200	-	
8245 Merit System & Awards	50	50	-	
8502 Vehicle Repair	3,000	1,000	2,000	
8503 Equipment Repair	5,000	1,000	4,000	
8517 Building Repair & Maint	15,750	1,000	14,750	
8301 Per Diem	3,963	1,188	2,775	
8302 Airfare/Mileage	2,700	600	2,100	
8303 Lodging	2,035	455	1,580	
8304 Automobile Rental	500	200	300	
8306 Miscellaneous Travel Expense	260	100	160	
8308 Seminars/Professional Assoc.	2,720	300	2,420	
8309 Training Materials	1,548	100	1,448	
<b>15.1.132.3 AMP</b>	<b>5,650</b>	<b>1,392</b>	<b>4,258</b>	<b>1,392</b>
8077 Investigation Supplies	5,650	1,392	4,258	
<b>15.1.139.3 Juvenile Probation</b>	<b>8,870</b>	<b>3,496</b>	<b>5,374</b>	<b>3,496</b>
7915 Newspapers	200	71	129	
8002 Paper	400	400	-	
8071 Medical Supplies	50	50	-	
8240 Local Meetings & Meeting Exp.	50	35	15	
<b>15.1.139.3.140 JPRO - Tobacco Tax</b>				
8010 Uniforms	300	290	10	
8101 Consultants	100	100	-	
8240 Local Meetings & Meeting Exp.	100	100	-	
8245 Merit System & Awards	100	50	50	
8301 Per Diem	1,877	600	1,277	
8302 Airfare and Mileage	2,220	700	1,520	
8303 Lodging	1,861	600	1,261	
8308 Seminars & Professional	1,612	500	1,112	
<b>15.7.001.3 Prosecuting Attorney</b>	<b>23,000</b>	<b>5,582</b>	<b>17,418</b>	<b>5,582</b>
8115 Doctors	8,000	2,000	6,000	
8251 Witness Payments	15,000	3,582	11,418	

**Fiscal Year 2009**

	<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	<b>Dept. Total</b>
<b>30.1.101.2 Airport</b>	<b>133,000</b>	<b>23,550</b>	<b>109,450</b>	<b>23,550</b>
8260 Firefighting Support	11,500	5,000	6,500	
8199 Other Professional Services	9,500	3,550	5,950	
<b>30.1.101.3.103 Equipment Maintenance</b>				
8040 Motor Fuels	44,500	5,000	39,500	
<b>30.1.101.3.106 Pre-grant Formulation</b>				
4905 Grant Match Expenditure	67,500	10,000	57,500	
<b>32.1.002.3 Noxious Weeds</b>	<b>40,800</b>	<b>6,000</b>	<b>34,800</b>	<b>6,000</b>
8227 Good land steward	26,000	2,500	23,500	
8056 Herbicides	14,800	3,500	11,300	
<b>35.1.002.3 Parks</b>	<b>5,450</b>	<b>2,300</b>	<b>3,150</b>	<b>2,300</b>
8050 Carpentry Supplies:	250	100	150	
8240 Local Meetings and Meeting Expenses	500	500	-	
8308 Seminars and Prof. Associations:	540	540	-	
8315 Computer User Training Costs:	160	160	-	
8517 Building Repair/Maintenance:	1,500	500	1,000	
8519 Road Maintenance:	2,500	500	2,000	
<b>37.1.155.3 Waterways</b>	<b>21,800</b>	<b>2,200</b>	<b>19,600</b>	<b>2,200</b>
8301 Per diem	225	225	-	
8302 Airfare/Mileage	500	500	-	
8303 Lodging	275	275	-	
8308 Seminars/ Professional Associations	500	500	-	
8516 Computer Software Maintenance	300	300	-	
8501 Minor Repairs/ Renovations	20,000	400	19,600	
<b>10.2.246.3 County Assistance- KMC IPH</b>	<b>1,511,561</b>	<b>83,988</b>	<b>1,427,573</b>	<b>83,988</b>
8221 Hospital/Other Health Care Pro	305,000	15250	289,750	
<b>40.2.002.2 Indigent Fund Admin</b>				
8301 Per Diem	350	50	300	
8303 Lodging	500	50	450	
8306 Misc Travel Expense	200	50	150	
8308 Seminar/Professional Association	550	150	400	
8312 Tuition Reimbursements	550	380	170	
8313 Subscriptions/ Journals/Books	550	250	300	
8801 Print Shop Costs	1,000	50	950	
<b>40.2.245.3 Indigent- Operations</b>				
8115 Doctors	340,360	40000	300,360	
8221 Hospital/Other Health Care Pro	862,501	27758	834,743	
<b>45.8.251.3 District Court</b>	<b>41,500</b>	<b>21,116</b>	<b>20,385</b>	<b>21,116</b>
8103 Legal Services	14,500	7,000	7,500	
8118 Mental Health Services	12,000	3,000	9,000	
8516 Computer Software Maint.	15,000	11,116	3,885	

**Fiscal Year 2009**

	<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	<b>Dept. Total</b>
<b>15.6.001.2 Sheriff Admin</b>	<b>1,187,103</b>	<b>164,737</b>	<b>1,022,366</b>	<b>164,737</b>
8001 Office Supplies	10,400	2,400	8,000	
8014 Film Processing	500	500	-	
8206 Water/Sewer	4,000	2,000	2,000	
8299 Other Services	24,700	3,115	21,585	
<b>15.6.603.3 Civil</b>				
8040 Fuel	13,400	959	12,441	
<b>15.6.604.3 Animal Control</b>				
8040 Fuel	15,800	3,000	12,800	
8067 Non-Capital Equipment	4,425	1,000	3,425	
<b>15.6.605.3 Patrol</b>				
9010 Vehicle	319,352	39,919	279,433	
8014 Film Processing	3,086	1,000	2,086	
8040 Fuel	209,200	14,200	195,000	
8199 Other Professional Services	8,500	3,000	5,500	
<b>15.6.620.3 Detectives</b>				
8067 Non-Capital Equipment	5,300	1,000	4,300	
<b>15.6.625.3 Driver's License</b>				
8001 Office Supplies	2,000	298	1,702	
<b>15.6.630.3 Records</b>				
8503 Equipment Repair	400	130	270	
8517 Building Repair	400	400	-	
<b>10.6.049.3 Auto Shop</b>				
8205 Electrical/Natural Gas	10,150	1,280	8,870	
<b>15.6.660.3 Jail</b>				
8071 Medical Supplies	13,650	1,183	12,467	
8077 Housing Supplies	6,000	500	5,500	
8207 Telephone	7,000	2,000	5,000	
8217 Housing Supplies	500,000	81019	418,981	
<b>10.1.120.3 9-1-1</b>				
8303 Lodging	5,352	2334	3,018	
8308 Seminars/Professional Assoc.	3,500	500	3,000	
8301 Per Diem	5,988	500	5,488	
8215 Janitorial Services	14,000	2500	11,500	
<b>Grand Total</b>				<b>477,148</b>



**Fiscal Year 2009**

**Kootenai County  
Budget Holdback Schedule- Revenues  
Fiscal Year 2009**

	<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	<b>Dept. Total</b>
Revenue Reductions				
	<b>Original</b>	<b>Reduction</b>	<b>Revised</b>	
<b>10.1.003.0    General Fund</b>				
4302 State Revenue Sharing	1,500,000	100,000	1,400,000	
<b>10.2.209.3    Recorders</b>				
4580 Recording Fees	804,000	57,148	746,852	
<b>10.1.025.3    Planning and Zoning- Building Inspection</b>				
Building Department Fees	1,025,000	120,000	905,000	
<b>15.1.003.0    Justice Fund</b>				
4302 State Revenue Sharing	2,000,000	200,000	1,800,000	
<b>Grand Total</b>				<b>477,148</b>