

## NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Kootenai County Board of Commissioners will hold a public hearing per Idaho Code #31-1605 on Wednesday, August 27, 2025, 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 for the fiscal year ending September 30, 2026. Any taxpayer may appear and be heard upon any part of said tentative budget, published below, at this time.

	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Services	FY 2023 Total Expended	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Services	FY 2024 Total Expended	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Services	FY 2025 Total Adopted	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Services	FY 2026 Tentative Budget	
<b>GENERAL FUND</b>																					
BOCC	\$ 6,817,508	\$ 3,469,256	\$ 803,205	\$ 111,520	\$ 11,201,488	\$ 7,655,456	\$ 3,436,256	\$ 1,029,247	\$ 362,917	\$ 12,483,875	\$ 9,810,854	\$ 3,975,215	\$ -	\$ -	\$ 13,786,069	\$ 10,636,430	\$ 4,076,513	\$ 32,000	\$ 159,483	\$ 14,904,426	
Clerk	\$ 2,422,014	\$ 507,205	\$ -	\$ 26,500	\$ 2,955,719	\$ 2,694,330	\$ 519,506	\$ -	\$ 30,000	\$ 3,243,836	\$ 3,000,290	\$ 657,433	\$ -	\$ -	\$ 3,657,723	\$ 3,125,213	\$ 687,573	\$ 2,000,941	\$ 61,590	\$ 5,875,317	
Treasurer	\$ 749,435	\$ 179,350	\$ -	\$ -	\$ 928,786	\$ 816,636	\$ 201,036	\$ -	\$ -	\$ 1,017,672	\$ 872,664	\$ 519,592	\$ -	\$ -	\$ 1,392,256	\$ 888,879	\$ 370,742	\$ -	\$ -	\$ 1,259,621	
Assessor	\$ 2,298,134	\$ 82,501	\$ -	\$ -	\$ 2,380,635	\$ 2,454,981	\$ 101,450	\$ -	\$ -	\$ 2,556,431	\$ 2,629,822	\$ 94,771	\$ -	\$ -	\$ 2,724,593	\$ 2,751,364	\$ 97,220	\$ -	\$ 15,000	\$ 2,863,584	
Coroner	\$ 376,001	\$ 258,395	\$ 6,419	\$ -	\$ 640,816	\$ 512,907	\$ 272,817	\$ 66,429	\$ -	\$ 852,153	\$ 592,552	\$ 444,240	\$ -	\$ -	\$ 1,036,792	\$ 623,310	\$ 304,528	\$ -	\$ -	\$ 927,838	
Sheriff	\$ 3,664,192	\$ 1,406,343	\$ 171,525	\$ 45,024	\$ 5,287,084	\$ 4,225,728	\$ 1,430,294	\$ 356,296	\$ 178,842	\$ 6,191,160	\$ 4,616,580	\$ 1,648,109	\$ 327,000	\$ -	\$ 6,591,689	\$ 4,700,322	\$ 1,203,894	\$ 195,800	\$ 129,884	\$ 6,229,900	
Prosecutor	\$ 2,059,028	\$ 153,775	\$ -	\$ -	\$ 2,212,803	\$ 2,299,128	\$ 179,095	\$ -	\$ -	\$ 2,478,224	\$ 2,446,683	\$ 256,483	\$ -	\$ -	\$ 2,703,166	\$ 2,625,840	\$ 220,156	\$ -	\$ -	\$ 2,845,996	
<b>TOTAL CURRENT EXPENSE</b>	<b>\$ 18,386,312</b>	<b>\$ 6,056,825</b>	<b>\$ 981,149</b>	<b>\$ 183,044</b>	<b>\$ 25,607,331</b>	<b>\$ 20,659,166</b>	<b>\$ 6,140,454</b>	<b>\$ 1,451,973</b>	<b>\$ 571,758</b>	<b>\$ 28,823,351</b>	<b>\$ 23,969,445</b>	<b>\$ 7,595,843</b>	<b>\$ 327,000</b>	<b>\$ -</b>	<b>\$ 31,892,288</b>	<b>\$ 25,351,358</b>	<b>\$ 6,960,626</b>	<b>\$ 2,228,741</b>	<b>\$ 365,957</b>	<b>\$ 34,906,682</b>	
<b>JUSTICE FUND</b>																					
BOCC	\$ 9,493,000	\$ 2,279,782	\$ 45,434	\$ 206,931	\$ 12,025,147	\$ 10,981,853	\$ 2,516,289	\$ 213,342	\$ 1,340,935	\$ 15,052,419	\$ 6,448,831	\$ 981,992	\$ -	\$ -	\$ 7,430,823	\$ 6,740,570	\$ 826,620	\$ -	\$ 240,017	\$ 7,807,207	
Sheriff	\$ 27,629,655	\$ 6,653,333	\$ 3,751,383	\$ 199,399	\$ 38,233,769	\$ 30,770,807	\$ 6,821,755	\$ 872,693	\$ 205,264	\$ 38,670,519	\$ 32,427,442	\$ 7,295,554	\$ 1,261,066	\$ -	\$ 40,984,062	\$ 34,193,578	\$ 8,700,806	\$ 677,166	\$ 321,196	\$ 43,892,746	
Prosecutor	\$ 4,318,957	\$ 238,815	\$ -	\$ -	\$ 4,557,772	\$ 4,940,173	\$ 295,765	\$ -	\$ -	\$ 5,235,938	\$ 5,720,668	\$ 241,801	\$ -	\$ -	\$ 5,962,469	\$ 5,710,111	\$ 241,591	\$ -	\$ -	\$ 5,951,702	
<b>TOTAL JUSTICE FUND</b>	<b>\$ 41,441,612</b>	<b>\$ 9,171,930</b>	<b>\$ 3,796,817</b>	<b>\$ 406,330</b>	<b>\$ 54,816,689</b>	<b>\$ 46,692,833</b>	<b>\$ 9,633,809</b>	<b>\$ 1,086,035</b>	<b>\$ 1,546,199</b>	<b>\$ 58,958,876</b>	<b>\$ 44,596,941</b>	<b>\$ 8,519,347</b>	<b>\$ 1,261,066</b>	<b>\$ -</b>	<b>\$ 54,377,354</b>	<b>\$ 46,644,259</b>	<b>\$ 9,769,017</b>	<b>\$ 677,166</b>	<b>\$ 561,213</b>	<b>\$ 57,651,655</b>	
<b>OTHER FUNDS</b>																					
Replacement Reserve	\$ -	\$ 52,003	\$ 814,873	\$ -	\$ 866,876	\$ -	\$ 77,035	\$ 3,564,159	\$ -	\$ 3,641,194	\$ -	\$ -	\$ 502,830	\$ -	\$ 502,830	\$ -	\$ 117,136	\$ 2,310,388	\$ -	\$ 2,427,524	
Liability Insurance	\$ -	\$ 858,624	\$ -	\$ -	\$ 858,624	\$ -	\$ 994,451	\$ -	\$ -	\$ 994,451	\$ -	\$ 1,320,865	\$ -	\$ -	\$ 1,320,865	\$ -	\$ 1,461,115	\$ -	\$ -	\$ 1,461,115	
Jail Commissary	\$ -	\$ 39,158	\$ -	\$ -	\$ 39,158	\$ -	\$ 34,403	\$ -	\$ -	\$ 34,403	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000	
Sheriff Donation	\$ -	\$ 78,180	\$ 13,000	\$ 560	\$ 91,740	\$ -	\$ 118,387	\$ -	\$ 560	\$ 118,947	\$ -	\$ 62,564	\$ -	\$ -	\$ 62,564	\$ -	\$ 59,124	\$ -	\$ -	\$ 59,124	
Drug Seizure	\$ 794	\$ 14,651	\$ 100,000	\$ -	\$ 115,444	\$ 4,000	\$ 10,687	\$ -	\$ -	\$ 14,687	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000	
Centennial Trail	\$ -	\$ -	\$ 73,546	\$ -	\$ 73,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ -	\$ 6,500	\$ -	\$ -	\$ 6,500	
Tourism Promotion	\$ -	\$ 461	\$ -	\$ -	\$ 461	\$ -	\$ 1,377	\$ -	\$ -	\$ 1,377	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	
CityLink	\$ 333,644	\$ 2,313,372	\$ 1,582,455	\$ -	\$ 4,229,471	\$ 386,344	\$ 2,061,131	\$ 832,988	\$ -	\$ 3,280,464	\$ 617,974	\$ -	\$ -	\$ -	\$ 617,974	\$ 706,846	\$ -	\$ -	\$ -	\$ 706,846	
ARPA	\$ 152,767	\$ 1,289,455	\$ 1,112,796	\$ -	\$ 2,555,019	\$ 119,634	\$ 365,861	\$ 16,216,487	\$ -	\$ 16,701,983	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Airport	\$ 884,500	\$ 485,600	\$ 246,807	\$ 12,000	\$ 1,628,907	\$ 1,014,374	\$ 1,225,409	\$ 593,377	\$ -	\$ 2,833,160	\$ 1,203,844	\$ 1,000,562	\$ 184,229	\$ -	\$ 2,388,635	\$ 1,147,650	\$ 1,105,322	\$ -	\$ -	\$ 2,252,972	
HARSB	\$ -	\$ 73,071	\$ 35,751	\$ -	\$ 108,822	\$ -	\$ 62,868	\$ 2,127	\$ -	\$ 64,995	\$ -	\$ 61,405	\$ -	\$ -	\$ 61,405	\$ -	\$ 61,405	\$ -	\$ -	\$ 61,405	
County Fair	\$ -	\$ 523,478	\$ 11,721	\$ -	\$ 535,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Noxious Weed Control	\$ 264,048	\$ 86,824	\$ -	\$ -	\$ 350,872	\$ 287,169	\$ 81,395	\$ 43,167	\$ -	\$ 411,731	\$ 308,967	\$ 101,439	\$ -	\$ -	\$ 410,406	\$ 323,028	\$ 104,486	\$ 15,000	\$ -	\$ 442,514	
Health District	\$ -	\$ 1,685,546	\$ -	\$ -	\$ 1,685,546	\$ -	\$ 1,696,345	\$ -	\$ -	\$ 1,696,345	\$ -	\$ 1,678,196	\$ -	\$ -	\$ 1,678,196	\$ -	\$ 1,473,083	\$ -	\$ -	\$ 1,473,083	
Historical Society	\$ -	\$ 38,869	\$ -	\$ -	\$ 38,869	\$ -	\$ 51,521	\$ -	\$ -	\$ 51,521	\$ -	\$ 9,460	\$ -	\$ -	\$ 9,460	\$ -	\$ 29,550	\$ -	\$ -	\$ 29,550	
Parks & Waterways	\$ 323,421	\$ 154,442	\$ 235,266	\$ -	\$ 713,129	\$ 407,507	\$ 175,397	\$ 92,796	\$ -	\$ 675,700	\$ 479,438	\$ 232,597	\$ -	\$ -	\$ 712,035	\$ 566,799	\$ 238,599	\$ 160,002	\$ -	\$ 965,400	
Snowmobile	\$ 11,556	\$ 89,231	\$ 22,240	\$ -	\$ 123,027	\$ 13,171	\$ 26,797	\$ -	\$ -	\$ 39,968	\$ 6,187	\$ 83,248	\$ -	\$ -	\$ 89,435	\$ 5,062	\$ 70,978	\$ 4,500	\$ -	\$ 80,540	
Vessel	\$ 379,552	\$ 279,830	\$ 289,827	\$ -	\$ 949,209	\$ 391,357	\$ 293,759	\$ 21,379	\$ -	\$ 706,494	\$ 493,774	\$ 256,998	\$ -	\$ -	\$ 750,772	\$ 369,189	\$ 260,573	\$ 63,995	\$ -	\$ 693,757	
Public Access	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,004	\$ -	\$ 20,004	
Indigent	\$ 104,365	\$ 129,699	\$ -	\$ -	\$ 234,063	\$ 73,073	\$ 28,062	\$ -	\$ -	\$ 101,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
District Court	\$ 7,488,574	\$ 1,140,526	\$ -	\$ -	\$ 8,629,099	\$ 8,254,296	\$ 1,034,573	\$ 18,500	\$ -	\$ 9,307,369	\$ 9,034,450	\$ 1,258,952	\$ -	\$ -	\$ 10,293,402	\$ 9,853,251	\$ 1,219,255	\$ -	\$ -	\$ 11,072,506	
Court Interlock	\$ -	\$ 23,035	\$ -	\$ -	\$ 23,035	\$ -	\$ 24,377	\$ -	\$ -	\$ 24,377	\$ -	\$ 15,300	\$ -	\$ -	\$ 15,300	\$ -	\$ 15,300	\$ -	\$ -	\$ 15,300	
Revaluation	\$ 2,987,520	\$ 500,402	\$ 68,256	\$ -	\$ 3,556,178	\$ 3,107,278	\$ 481,832	\$ -	\$ -	\$ 3,589,109	\$ 3,487,448	\$ 692,104	\$ 40,000	\$ -	\$ 4,219,552	\$ 3,749,889	\$ 409,370	\$ -	\$ -	\$ 4,159,259	
Aquifer Protection	\$ -	\$ 531,924	\$ -	\$ -	\$ 531,924	\$ -	\$ 381,827	\$ -	\$ -	\$ 381,827	\$ -	\$ 611,556	\$ -	\$ -	\$ 611,556	\$ -	\$ 839,947	\$ -	\$ -	\$ 839,947	
Construction	\$ -	\$ 16,144	\$ 6,934,895	\$ -	\$ 6,951,039	\$ -	\$ 243,368	\$ 2,185,657	\$ -	\$ 2,429,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL OTHER FUNDS</b>	<b>\$ 12,930,741</b>	<b>\$ 10,404,525</b>	<b>\$ 11,541,434</b>	<b>\$ 12,560</b>	<b>\$ 34,889,259</b>	<b>\$ 14,058,204</b>	<b>\$ 9,470,862</b>	<b>\$ 23,570,637</b>	<b>\$ 560</b>	<b>\$ 47,100,262</b>	<b>\$ 15,632,082</b>	<b>\$ 7,457,746</b>	<b>\$ 727,059</b>	<b>\$ -</b>	<b>\$ 23,816,887</b>	<b>\$ 16,721,714</b>	<b>\$ 7,532,743</b>	<b>\$ 2,573,889</b>	<b>\$ -</b>	<b>\$ 26,828,346</b>	
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 72,758,665</b>	<b>\$ 25,633,281</b>	<b>\$ 16,319,400</b>	<b>\$ 601,935</b>	<b>\$ 115,313,279</b>	<b>\$ 81,410,203</b>	<b>\$ 25,245,124</b>	<b>\$ 26,108,644</b>	<b>\$ 2,118,517</b>	<b>\$ 134,882,488</b>	<b>\$ 84,198,468</b>	<b>\$ 23,572,936</b>	<b>\$ 2,315,125</b>	<b>\$ -</b>	<b>\$ 110,086,529</b>	<b>\$ 88,717,331</b>	<b>\$ 24,262,386</b>	<b>\$ 5,479,796</b>	<b>\$ 927,170</b>	<b>\$ 119,386,683</b>	
<b>ENTERPRISE FUND</b>																					
Waste Disposal	\$ 5,048,534	\$ 6,975,229	\$ -	\$ -	\$ 12,023,763	\$ 5,635,543	\$ 10,939,293	\$ -	\$ -	\$ 16,574,836	\$ 5,693,642	\$ 12,433,441	\$ 3,511,000	\$ -	\$ 21,638,083	\$ 6,103,514	\$ 12,836,264	\$ 6,624,000	\$ -	\$ 25,563,778	
<b>GRAND TOTAL COUNTY</b>	<b>\$ 77,807,199</b>	<b>\$ 32,608,509</b>	<b>\$ 16,319,400</b>	<b>\$ 601,935</b>	<b>\$ 127,337,042</b>	<b>\$ 87,045,746</b>	<b>\$ 36,184,417</b>	<b>\$ 26,108,644</b>	<b>\$ 2,118,517</b>	<b>\$ 151,457,324</b>	<b>\$ 89,892,110</b>	<b>\$ 36,006,377</b>	<b>\$ 5,826,125</b>	<b>\$ -</b>	<b>\$ 131,724,612</b>	<b>\$ 94,820,845</b>	<b>\$ 37,098,650</b>	<b>\$ 12,103,796</b>	<b>\$ 927,170</b>	<b>\$ 144,950,461</b>	
<b>INTERNAL SERVICE FUND</b>																					
	\$ -	\$ 12,247,288	\$ -	\$ -	\$ 12,247,288	\$ -	\$ 14,630,011	\$ -	\$ 154,103	\$ 14,784,115	\$ -	\$ 13,837,914	\$ -	\$ -	\$ 13,837,914	\$ -	\$ 15,306,055	\$ -	\$ 60,771	\$ 15,366,826	
<b>KOOTENAI AMBULANCE DISTRICT</b>																					
	\$ -	\$ 3,592,522	\$ -	\$ -	\$ 3,592,522	\$ -	\$ 3,789,812	\$ -	\$ -	\$ 3,789,812	\$ -	\$ 3,901,755	\$ -	\$ -	\$ 3,901,755	\$ -	\$ 4,091,548	\$ -	\$ -	\$ 4,091,548	
	\$ 77,807,199	\$ 48,448,319	\$ 16,319,400	\$ 601,935	\$ 143,176,852	\$ 87,045,746	\$ 54,604,241	\$ 26,108,644	\$ 2,272,621	\$ 170,031,251	\$ 89,892,110	\$ 53,746,046	\$ 5,826,125	\$ -	\$ 149,464,281	\$ 94,820,845	\$ 56,496,253	\$ 12,103,796	\$ 987,941	\$ 164,408,835	

### FY 2026 TENTATIVE REVENUE SUMMARY

COUNTY	
PROPERTY TAX	\$ 64,398,070
ESTIMATED FUND BALANCES	\$ 10,801,665
OTHER REVENUE	\$ 68,965,816
GRANTS	\$ 784,910
<b>PROJECTED REVENUES</b>	<b>\$ 144,950,461</b>
PROPERTY TAX LEVIED FOR JUDGEMENTS	\$ 299,330

**Bruce Mattare, Chairman**

**Jennifer Locke, Clerk**

ADDITIONAL INFORMATION IS AVAILABLE FROM THE KOOTENAI COUNTY COMMISSIONERS' OR AUDITOR'S OFFICES AT THE COUNTY ADMINISTRATION BUILDING OR ONLINE AT <https://www.kcgov.us/211/Financial-Reports>