

**Kootenai County
Levy by Fund
FY 2026 Tentative Budget**

Max Levy Rate By Fund

County Levy Funds	Preliminary Budget	Fund Balance Use	Interfund Transfer	Total Cash Forward Balance	State Funds & Other Fees	Property Tax Replacement	Balance to be Levied	Proposed FY26 Levy Rate	FY25 Levy Rate	Percentage Change	Fund	Maximum Allowed Rate	Proposed FY26 Levy Rate	Percentage of Maximum Allowed
Current Expense	\$ 34,906,682	\$ 66,124	\$ 979,365	\$ 1,045,489	\$ 23,140,964	\$ 471,482	\$ 10,248,747	0.000208704	0.000197086	6%	Current Expense	0.000260000	0.000208704	8.03%
Liability Insurance	\$ 1,461,115	\$ -	\$ 110,070	\$ 110,070	\$ 23,000	\$ -	\$ 1,328,045	0.000027044	0.000026019	4%	Liability Insurance	No Limit	0.000027044	N/A
Justice	\$ 57,651,655	\$ 438,588	\$ 617,628	\$ 1,056,216	\$ 18,923,913	\$ -	\$ 37,671,526	0.000767137	0.000783868	-2%	Justice	0.002000000	0.000767137	38.36%
Airport	\$ 2,252,972	\$ (80,093)	\$ -	\$ (80,093)	\$ 2,333,065	\$ -	\$ -	-	-	0%	Airport	0.000400000	0.000000000	0.00%
County Fair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	0%	County Fair	0.000100000	0.000000000	0.00%
Noxious Weed Control	\$ 442,514	\$ 15,000	\$ -	\$ 15,000	\$ 1,700	\$ -	\$ 425,814	0.000008671	0.000008815	-2%	Noxious Weed Control	0.000600000	0.000008671	1.45%
Panhandle Health District	\$ 1,473,083	\$ -	\$ 44,996	\$ 44,996	\$ 4,000	\$ -	\$ 1,424,087	0.000029000	0.000035021	-17%	Panhandle Health District	0.000400000	0.000029000	7.25%
Historical Society	\$ 29,550	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 9,550	0.000000194	0.000000203	-4%	Historical Society	0.000010000	0.000000194	0.16%
Parks & Waterways	\$ 965,400	\$ 49,591	\$ -	\$ 49,591	\$ 207,600	\$ -	\$ 708,209	0.000014422	0.000013279	9%	Parks & Waterways	0.000100000	0.000014422	14.42%
District Court	\$ 11,072,506	\$ 64,535	\$ -	\$ 64,535	\$ 2,385,596	\$ -	\$ 8,622,375	0.000175585	0.000168556	4%	District Court	0.000400000	0.000175585	43.90%
Revaluation	\$ 4,159,259	\$ 186,542	\$ -	\$ 186,542	\$ 13,000	\$ -	\$ 3,959,717	0.000080635	0.000080635	-10%	Revaluation	0.000400000	0.000080635	20.16%
Total County Levy Funds	\$ 114,414,736	\$ 760,287	\$ 1,752,059	\$ 2,512,346	\$ 47,032,838	\$ 471,482	\$ 64,398,070	0.001311392	0.001322448				0.001311392	

Non Levy Funds	Preliminary Budget	Fund Balance Use	Interfund Transfer	Total Cash Forward Balance	State Funds & Other Fees	Property Tax Replacement	Balance to be Levied	Proposed FY26 Levy Rate	FY25 Levy Rate	Percentage Change
Replacement Reserve	\$ 2,427,524	\$ 2,761,201	\$ (333,677)	\$ 2,427,524	\$ -	\$ -	\$ -	-	-	-
Jail Commissary	\$ 45,000	\$ 65,000	\$ (400,000)	\$ (335,000)	\$ 380,000	\$ -	\$ -	-	-	-
Sheriff Donation	\$ 59,124	\$ -	\$ -	\$ -	\$ 59,124	\$ -	\$ -	-	-	-
Drug Seizure	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	-	-	-
Centennial Trail	\$ 6,500	\$ (68,500)	\$ 25,000	\$ (43,500)	\$ 50,000	\$ -	\$ -	-	-	-
Tourism Promotion	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	-	-	-
CityLink	\$ 706,846	\$ -	\$ -	\$ -	\$ 706,846	\$ -	\$ -	-	-	-
ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-
HARSB	\$ 61,405	\$ (28,595)	\$ -	\$ (28,595)	\$ 90,000	\$ -	\$ -	-	-	-
Snowmobile	\$ 80,540	\$ 6,040	\$ -	\$ 6,040	\$ 74,500	\$ -	\$ -	-	-	-
County Vessel	\$ 693,757	\$ (34,307)	\$ -	\$ (34,307)	\$ 728,064	\$ -	\$ -	-	-	-
Public Access	\$ 20,004	\$ 6,504	\$ -	\$ 6,504	\$ 13,500	\$ -	\$ -	-	-	-
Court Interlock	\$ 15,300	\$ 15,800	\$ (15,000)	\$ 800	\$ 14,500	\$ -	\$ -	-	-	-
Aquifer Protection	\$ 839,947	\$ 321,480	\$ (36,050)	\$ 285,430	\$ 554,517	\$ -	\$ -	-	-	-
Enterprise Fund - Waste Disposal	\$ 4,971,947	\$ 3,044,623	\$ (759,727)	\$ 2,284,896	\$ 2,687,051	\$ -	\$ -	-	-	-
Total Non Levy Funds	\$ 25,563,778	\$ 6,996,755	\$ (992,332)	\$ 6,004,423	\$ 19,559,355	\$ -	\$ -	-	-	-
Total General Governmental	\$ 119,386,683	\$ 3,804,910	\$ 992,332	\$ 4,797,242	\$ 49,719,889	\$ 471,482	\$ 64,398,070	0.001311392	0.001322448	
Total County Budget	\$ 144,950,461	\$ 10,801,665	\$ -	\$ 10,801,665	\$ 69,279,244	\$ 471,482	\$ 64,398,070			
Internal Service Fund - Health Insurance	\$ 15,366,826	\$ -	\$ -	\$ -	\$ 15,366,826	\$ -	\$ -			
Kootenai Ambulance District	\$ 4,091,548	\$ -	\$ -	\$ -	\$ 256,226	\$ 29,153	\$ 3,806,169			
Total All Budgets	\$ 164,408,835	\$ 10,801,665	\$ -	\$ 10,801,665	\$ 84,902,296	\$ 500,635	\$ 68,204,239			

Property Tax Summary	
Levy Certified FY23 + Replacement (Base)	\$ 56,604,936
Levy Certified FY24 + Replacement (Base)	\$ 59,885,548
Levy Certified FY25 + Replacement (Base)	\$ 62,007,389
County Levy	
Highest of Prior 3 Years	\$ 62,007,389
2.5% Increase	\$ 1,550,185
90% Estimated New Construction	\$ 1,053,165
90% Estimated Annexation	\$ 48
80% Estimated URD Return	\$ 7,484
90% Estimated URD Return	\$ 88,549
One Time URD Return	\$ 162,732
Less FY26 Property Tax Replacement	\$ (471,482)
FY26 Levy (2.5% Increase)	\$ 64,398,070
Levy Forgone	\$ 310,037
FY25 Forgone Balance	\$ 11,441,505
Forgone Taken in FY26	\$ -
Forgone Accrued in FY26	\$ -
FY26 Forgone Balance	\$ 11,441,505
County Market Value	
FY26 Locally Assessed Net Taxable Value	\$ 48,344,430,593
FY25 Operating Property Value	\$ 762,237,361
County Market Value	\$ 49,106,667,954