

# 2026 Kootenai County Proposed Budget

**Board of County Commissioners**  
**Marc Eberlein, Commissioner**  
**Bruce Mattare, Commissioner, Chair**  
**Leslie Duncan, Commissioner**



**Jennifer Locke, Clerk**  
**Grace Blomgren, Chief Deputy**  
**Brandi Falcon, Finance Director**  
**Arrow Gidney, Budget Accountant**



# Elected Officials



Commissioner, District 1  
Marc Eberlein



Assessor  
Béla Kovacs



Prosecutor  
Stan Mortensen



Commissioner, District 2  
Bruce Mattare



Clerk  
Jennifer Locke



Sheriff  
Bob Norris



Commissioner, District 3  
Leslie Duncan

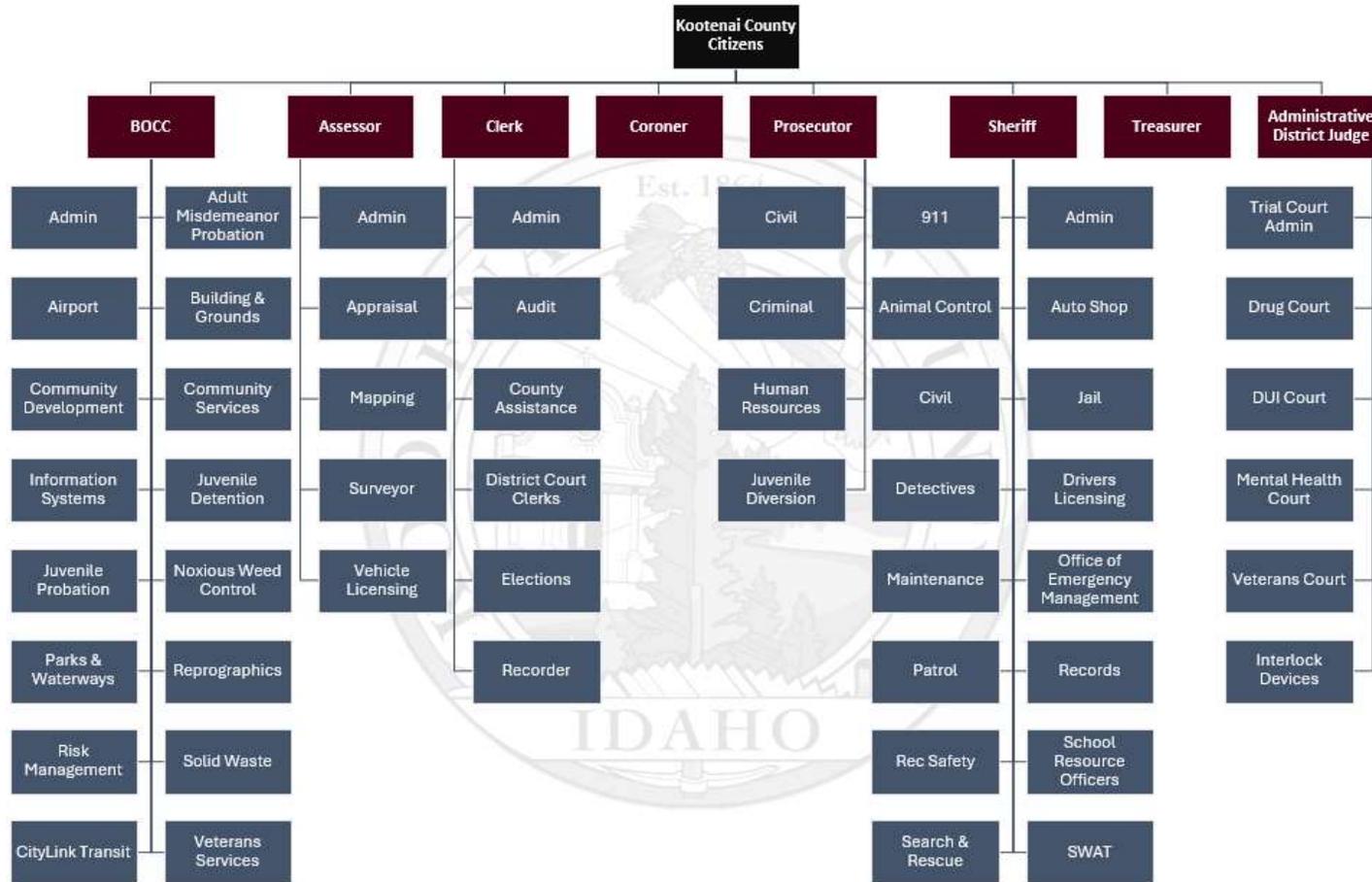


Coroner  
Dr. Duke Johnson



Treasurer  
Steve Matheson

# Kootenai County Org Chart



# Overview of FY26 Proposed Budget

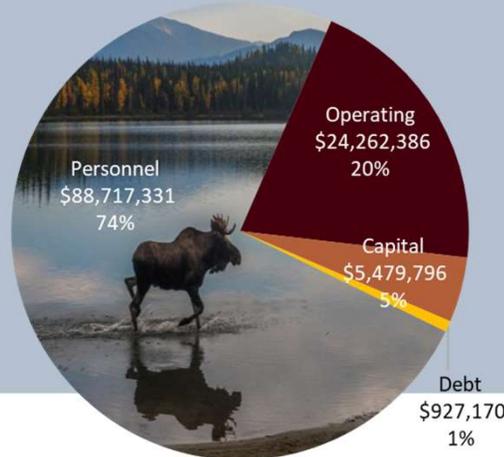
## Total County

Personnel \$94,820,845  
 Operating \$37,098,650  
 Capital \$12,103,796  
Debt (Leases) \$927,170  
 Total \$144,950,461



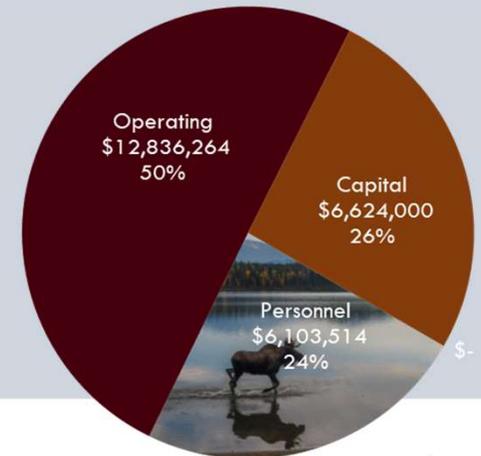
## General Government

Personnel \$88,717,331  
 Operating \$24,262,386  
 Capital \$5,479,796  
Debt (Leases) \$927,170  
 Total \$119,386,683



## Solid Waste

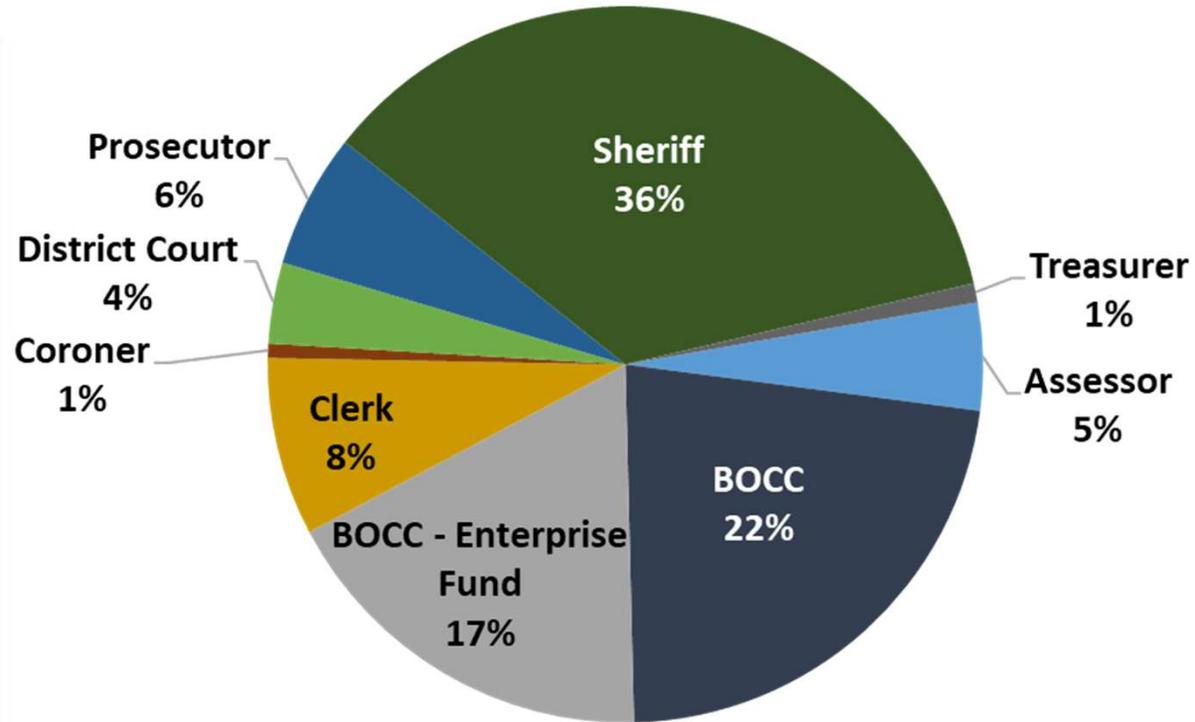
Personnel \$6,103,514  
 Operating \$12,836,264  
Capital \$6,624,000  
 Total \$25,563,778



Kootenai County FY2026 Budget Cycle Preliminary Summary 8/21/2025																
	2.2% Tax Increase			2.20%	2.3% Tax Increase			2.30%	2.4% Tax Increase			2.40%	2.5% Tax Increase			2.50%
REVENUES	GOV'T	SOLID WASTE	TOTAL													
Property Tax Base [Including Ptax Repl]	62,007,389		62,007,389		62,007,389		62,007,389		62,007,389		62,007,389		62,007,389		62,007,389	
Less: FY26 Property Tax Replacement	(471,482)		(471,482)		(471,482)		(471,482)		(471,482)		(471,482)		(471,482)		(471,482)	
0%-3% Increase	1,364,163		1,364,163		1,426,170		1,426,170		1,488,177		1,488,177		1,550,185		1,550,185	
90% Estimated New Construction	1,050,083		1,050,083		1,051,110		1,051,110		1,052,137		1,052,137		1,053,165		1,053,165	
90% Estimated Annexation	48		48		48		48		48		48		48		48	
80% Estimated URD Return	7,462		7,462		7,470		7,470		7,477		7,477		7,484		7,484	
90% Estimated URD Return	88,290		88,290		88,376		88,376		88,462		88,462		88,549		88,549	
One Time URD Return due to Legal Opinion	162,732		162,732		162,732		162,732		162,732		162,732		162,732		162,732	
1% M&O Forgone			-				-				-				-	
3% Capital Forgone			-				-				-				-	
<b>Total Levy Amount</b>	<b>64,208,684</b>	<b>-</b>	<b>64,208,684</b>		<b>64,271,812</b>	<b>-</b>	<b>64,271,812</b>		<b>64,334,940</b>	<b>-</b>	<b>64,334,940</b>		<b>64,398,070</b>	<b>-</b>	<b>64,398,070</b>	
State Funds & Other Fees	50,398,793	18,567,023	68,965,816		50,398,793	18,567,023	68,965,816		50,398,793	18,567,023	68,965,816		50,398,793	18,567,023	68,965,816	
Grant-Funded Personnel	784,910		784,910		784,910		784,910		784,910		784,910		784,910		784,910	
Assigned FB Use	2,761,201		2,761,201		2,761,201		2,761,201		2,761,201		2,761,201		2,761,201		2,761,201	
General FB - PD	270,498		270,498		270,498		270,498		270,498		270,498		270,498		270,498	
Restricted FB Use	773,211		773,211		773,211		773,211		773,211		773,211		773,211		773,211	
SW Fund Balance Use		6,996,755	6,996,755			6,996,755	6,996,755			6,996,755	6,996,755			6,996,755	6,996,755	
<b>Total Non-Tax Revenues</b>	<b>54,988,613</b>	<b>25,563,778</b>	<b>80,552,391</b>													
<b>TOTAL REVENUES</b>	<b>119,197,297</b>	<b>25,563,778</b>	<b>144,761,075</b>		<b>119,260,425</b>	<b>25,563,778</b>	<b>144,824,203</b>		<b>119,323,553</b>	<b>25,563,778</b>	<b>144,887,331</b>		<b>119,386,683</b>	<b>25,563,778</b>	<b>144,950,461</b>	
<b>CURRENT EXPENDITURES</b>																
Personnel "A" - Current (Position Budgeting)	86,388,964	5,841,569	92,230,533		86,388,964	5,841,569	92,230,533		86,388,964	5,841,569	92,230,533		86,388,964	5,841,569	92,230,533	
OPEX "B" - Current (FY25 Adopted)	23,495,081	12,430,941	35,926,022		23,495,081	12,430,941	35,926,022		23,495,081	12,430,941	35,926,022		23,495,081	12,430,941	35,926,022	
Leases "D" - Current (FY25 Adopted)	913,651	-	913,651		913,651	-	913,651		913,651	-	913,651		913,651	-	913,651	
<b>Total Current Expenditures</b>	<b>110,797,696</b>	<b>18,272,510</b>	<b>129,070,206</b>													
Personnel "A" Increases	668,267	136,164	804,431		668,267	136,164	804,431		668,267	136,164	804,431		668,267	136,164	804,431	
OPEX "B" Increases over FY25 Adopted	655,960	404,723	1,060,683		655,960	404,723	1,060,683		655,960	404,723	1,060,683		655,960	404,723	1,060,683	
OPEX "B" - New Programs	111,345	600	111,945		111,345	600	111,945		111,345	600	111,945		111,345	600	111,945	
CAPEX "C" - New Capital Requests	5,479,796	6,624,000	12,103,796		5,479,796	6,624,000	12,103,796		5,479,796	6,624,000	12,103,796		5,479,796	6,624,000	12,103,796	
Leases "D" - Increases over FY25 Adopted	13,519	-	13,519		13,519	-	13,519		13,519	-	13,519		13,519	-	13,519	
Steps on Anniversary Dates	646,658	57,827	704,484		646,658	57,827	704,484		646,658	57,827	704,484		646,658	57,827	704,484	
Pool	1,063	-	1,063		64,190	-	64,190		127,319	-	127,319		190,448	-	190,448	
Employer Health/Benefits Increase	822,994	67,954	890,948		822,994	67,954	890,948		822,994	67,954	890,948		822,994	67,954	890,948	
<b>Total Proposed Increases</b>	<b>8,399,602</b>	<b>7,291,268</b>	<b>15,690,869</b>		<b>8,462,729</b>	<b>7,291,268</b>	<b>15,753,996</b>		<b>8,525,858</b>	<b>7,291,268</b>	<b>15,817,125</b>		<b>8,588,987</b>	<b>7,291,268</b>	<b>15,880,254</b>	
<b>TOTAL EXPENDITURES</b>	<b>119,197,298</b>	<b>25,563,778</b>	<b>144,761,075</b>		<b>119,260,425</b>	<b>25,563,778</b>	<b>144,824,203</b>		<b>119,323,554</b>	<b>25,563,778</b>	<b>144,887,331</b>		<b>119,386,683</b>	<b>25,563,778</b>	<b>144,950,460</b>	
<b>Budget Surplus/(Shortfall) to Balance</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>		<b>0</b>	<b>0</b>	<b>1</b>		<b>(0)</b>	<b>0</b>	<b>(0)</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Levy for Judgements</b>			<b>\$ 299,330</b>													

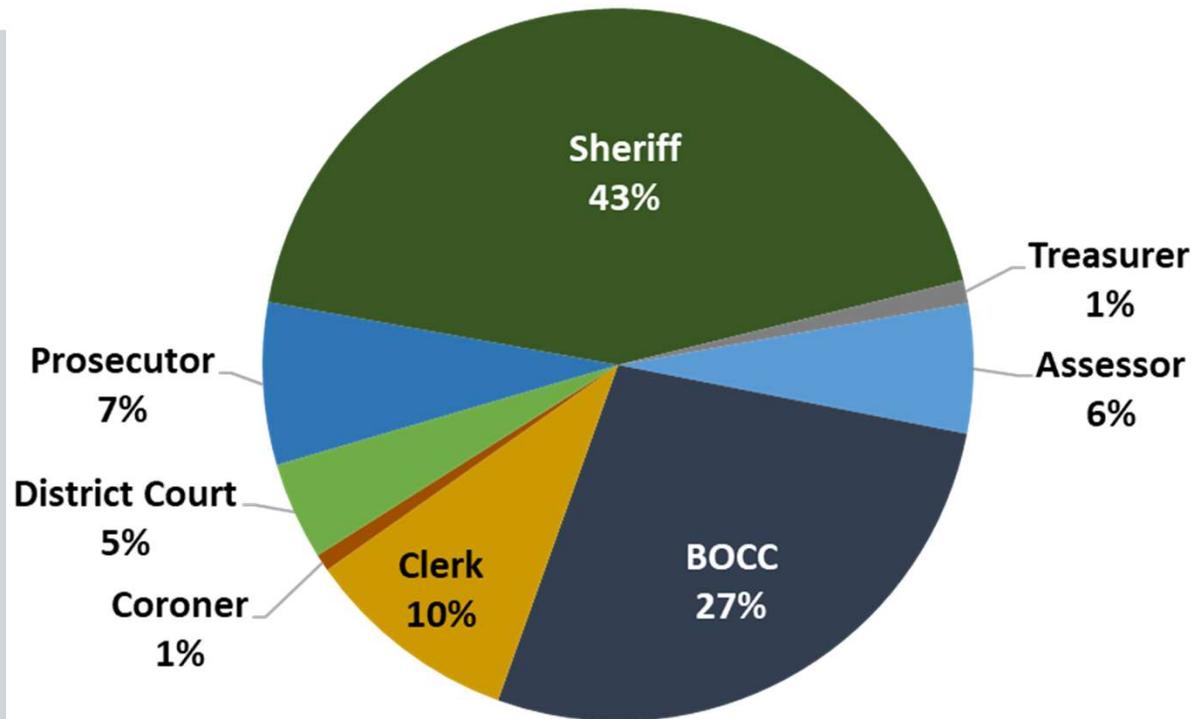
# Budget per Elected Official with Solid Waste

<u>Elected Official</u>	<u>2026 Budget</u>
Assessor	\$7,022,843
BOCC	\$32,683,947
BOCC - Enterprise Fund	\$25,563,778
Clerk	\$11,659,135
Coroner	\$927,838
District Court	\$5,303,988
Prosecutor	\$8,797,698
Sheriff	\$51,731,613
<u>Treasurer</u>	<u>\$1,259,621</u>
<b>Total</b>	<b>\$144,950,461</b>



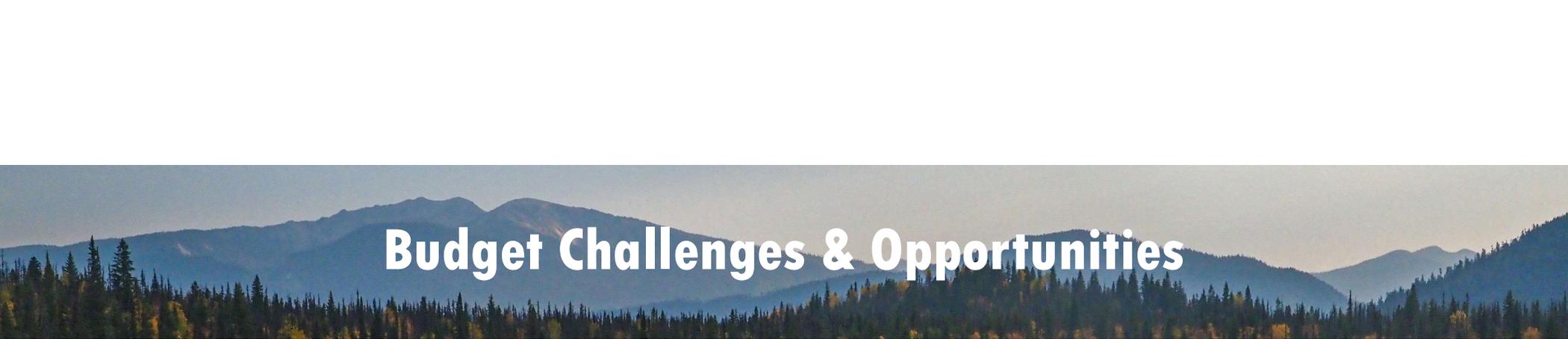
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<u>Treasurer</u>	<u>\$1,259,621</u>
<b>Total</b>	<b>\$119,386,683</b>



# Budget Challenges & Opportunities

- **Open Positions — 65 Countywide**
  - Jail — 18 (131 total, 14% vacancy)
    - 13 Deputies
    - 4 Custody Technicians
    - 1 Warrant Records Clerk
  - 911 — 11 (34 total, **32% vacancy**)
    - 10 ECOs
    - 1 Supervisor
  - Prosecutor — 7 (51 total, 14% vacancy)
    - 5 Prosecutors
    - 1 Legal Secretary
    - 1 Intern
- **Competing with other agencies for employees**
- **Health Insurance Increase**
  - \$890k increase to County, \$138k increase to Employee deductions
    - 7% total health plan increase
    - PMR Concierge Medical service for employees & their families
- **ICRMP Premium Increase — \$140k (11%)**



# Budget Challenges & Opportunities

- **HB 236 - Public Defense transition to State in FY25**
  - Rent \$226,498 — paid with fund balance
  - Utilities \$24,000 — paid with fund balance
  - Janitorial/Maint \$20,000 — paid with fund balance
- **Interest Revenue - \$5.5 million budgeted**
  - \$2.68 million for ongoing costs
- **State Revenues**
  - Sales Tax 1.86% (\$83k) increase, Revenue Sharing 1.28% (\$111k) increase, Liquor 2% (\$80k) decrease

# Fund Overview

Budget Requests by Fund Type

## • Funds

### • Property Tax Supported

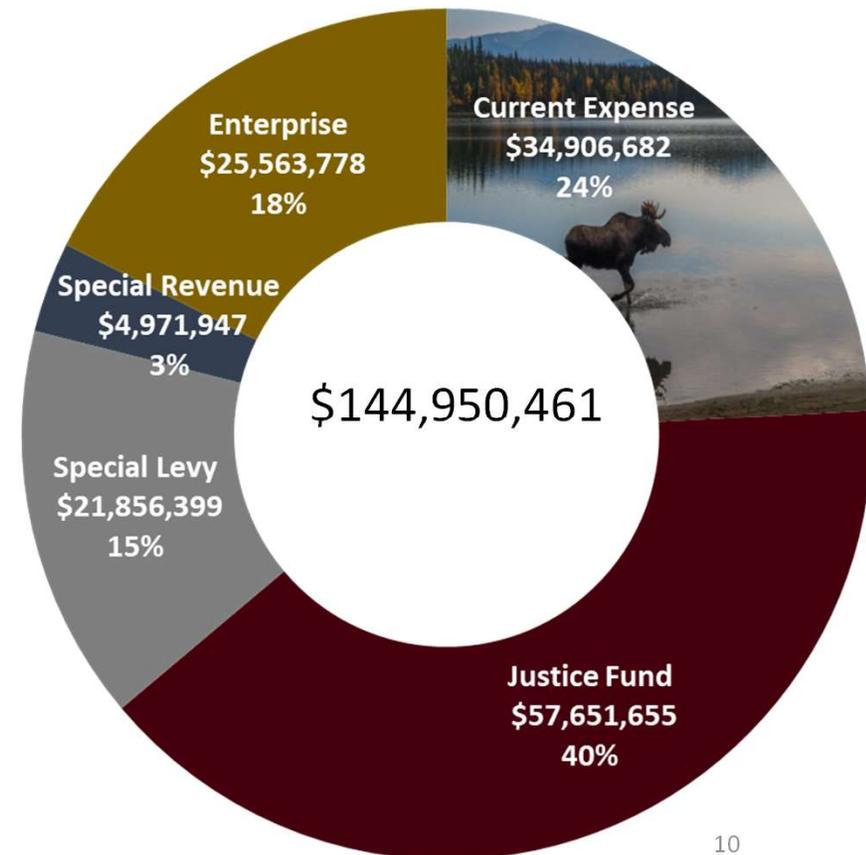
- County General Fund
- Justice Fund — largest special levy
- Other Special Levy Funds
  - Liability Insurance, Airport, County Fair, Noxious Weeds, Panhandle Health District, Historical Society, Parks & Waterways, District Court, & Revaluation

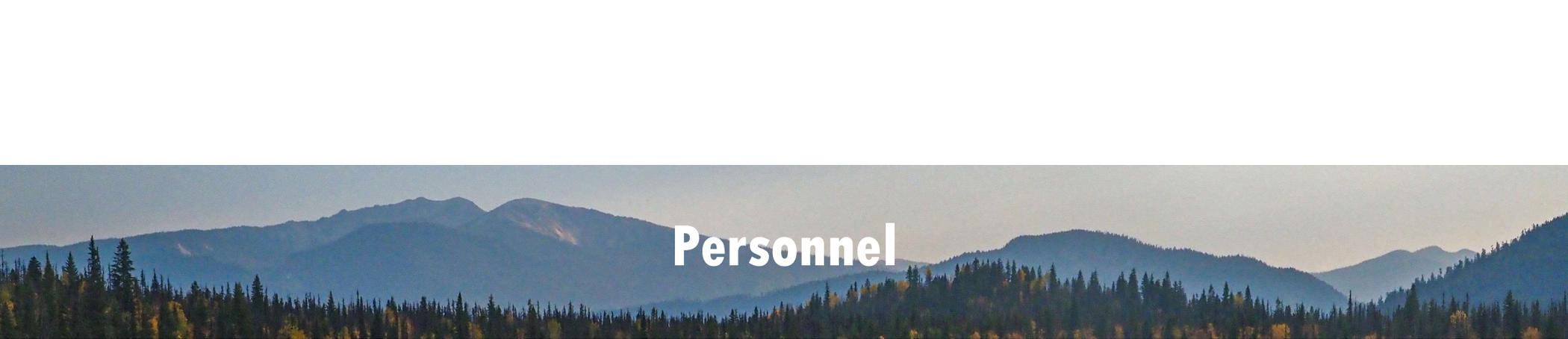
### • Self-Supported Special Revenue

- Vessel, E911, Snowmobile, Aquifer Protection

### • Enterprise

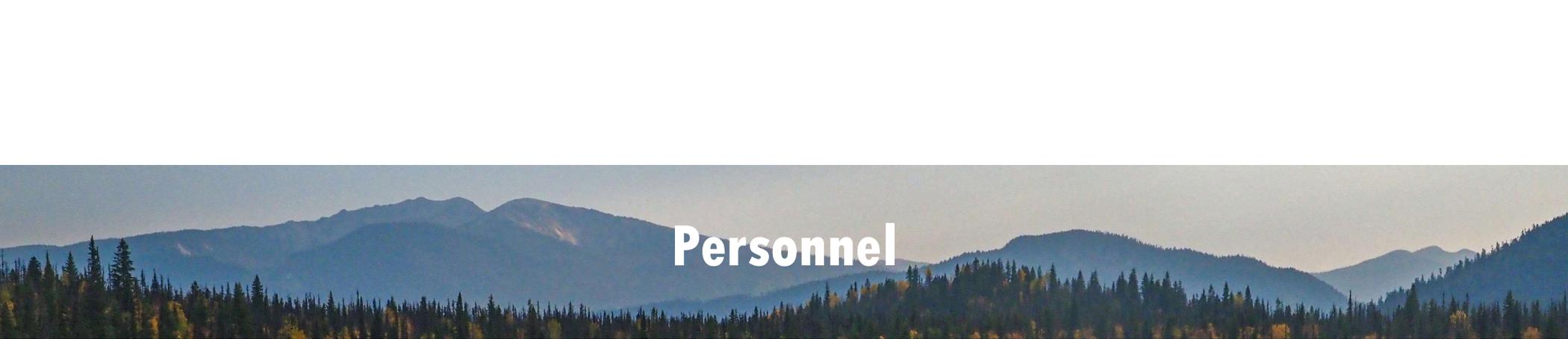
- Solid Waste





## Personnel

- **2.5% COLA - \$1.7M**
  - Does not include elected officials
- **Step Progression - \$704k**
- **Saving on Open Positions of \$1.3M**
  - Cut 29 positions by 50% if they were open longer than 100 days
  - 22 Sheriff, 3 Assessor, 1 Treasurer, 3 Prosecutor



# Personnel

- **Requests for New Positions**
  - 29 requests received — \$2.2M
  - 15 requests approved — \$1M
    - Solid Waste positions have no tax impact
- **Requests for Changes to Positions**
  - 54 requests received — (-\$319k)
  - 45 requests approved — (-\$293k)

# Personnel

- Includes COLA, Personnel Requests, & FY25 Mid-Year Changes
- \* FY25 Public Defense went to State, reducing BOCC budget

		Personnel				
Elected		2025 Adopted	2026 Budgeted	Change		
Assessor (73 positions/5 open)	\$	6,182,912	\$ 6,563,856	\$ 380,944		
BOCC (187 positions/8 open) *	\$	18,503,253	\$ 18,766,059	\$ 262,806		
<i>BOCC Health Insurance</i>	\$	413,975	\$ 822,994	\$ 409,019		
<i>BOCC Pool</i>	\$	-	\$ 190,448	\$ 190,448		
Clerk (105 positions/5 open)	\$	8,497,789	\$ 8,978,135	\$ 480,346		
Coroner (7 positions/0 open)	\$	595,345	\$ 628,307	\$ 32,962		
District Court (43 positions/1 open)	\$	3,681,701	\$ 4,133,781	\$ 452,080		
Prosecutor (62 positions/7 open)	\$	8,240,210	\$ 8,403,785	\$ 163,575		
Sheriff (328 positions/35 open)	\$	37,567,136	\$ 39,280,860	\$ 1,713,724		
Treasurer (9 positions/2 open)	\$	877,525	\$ 891,280	\$ 13,755		
	\$	84,559,846	\$ 88,659,504	\$ 4,099,658	4.85%	
BOCC - Solid Waste (66 positions)	\$	5,746,239	\$ 6,161,341	\$ 415,102		
	\$	<b>90,306,085</b>	\$ <b>94,820,845</b>	\$ <b>4,514,760</b>	5.00%	

# Operating Expense

- Operating Expense increased \$689k (2.92%)
- \$402k increase for Solid Waste
- Assessor due to \$173k XTR reduction
- Treasurer due to \$130k XTR reduction
- BOCC \$228k APD, \$140k ICRMP
- Sheriff \$1.3M Jail Medical

Elected	Operating			Change	
	2025 Adopted	2026 Budgeted			
Assessor	\$ 786,875	\$ 506,590	\$	(280,285)	
BOCC	\$ 10,192,848	\$ 10,550,157	\$	357,309	
Clerk	\$ 688,272	\$ 716,643	\$	28,371	
Coroner	\$ 444,240	\$ 304,528	\$	(139,712)	
District Court	\$ 1,243,413	\$ 1,205,485	\$	(37,928)	
Prosecutor	\$ 498,284	\$ 461,747	\$	(36,537)	
Sheriff	\$ 9,199,412	\$ 10,146,494	\$	947,082	
Treasurer	\$ 519,592	\$ 370,742	\$	(148,850)	
	\$ 23,572,936	\$ 24,262,386	\$	689,450	2.92%
BOCC - Enterprise Fund	\$ 12,433,441	\$ 12,836,264	\$	402,823	
	\$ 36,006,377	\$ 37,098,650	\$	1,092,273	3.03%

# Capital Expense

- Capital Expense increase \$3.1M
- \$3.1M increase for Solid Waste
- BOCC \$667k elevator rehab
- Clerk elections system — Fund Balance not tax dollars

Elected	Capital			
	2025 Adopted	2026 Budgeted	Change	
Assessor	\$ 40,000	\$ -	\$ (40,000)	
BOCC	\$ 687,059	\$ 1,401,416	\$ 714,357	
Clerk	\$ -	\$ 2,000,941	\$ 2,000,941	
Coroner	\$ -	\$ -	\$ -	
District Court	\$ -	\$ -	\$ -	
Prosecutor	\$ -	\$ -	\$ -	
Sheriff	\$ 1,588,066	\$ 2,077,439	\$ 489,373	
Treasurer	\$ -	\$ -	\$ -	
	\$ 2,315,125	\$ 5,479,796	\$ 3,164,671	
BOCC - Enterprise Fund	\$ 3,511,000	\$ 6,624,000	\$ 3,113,000	
	\$ 5,826,125	\$ 12,103,796	\$ 6,277,671	

# Debt (Lease/SBITA) Expense

- First time budgeted in Debt classification
  - Leases & software agreements

Debt	
Elected	2026 Budgeted
Assessor	\$ 15,000
BOCC	\$ 399,500
Clerk	\$ 61,590
Coroner	\$ -
District Court	\$ -
Prosecutor	\$ -
Sheriff	\$ 451,080
Treasurer	\$ -
	<hr/>
	\$ 927,170
BOCC - Enterprise Fund	\$ -
	<hr/>
	<b>\$ 927,170</b>

# Change from FY25 Adopted

		Total			
Elected		2025 Adopted	2026 Budgeted	Change	
Assessor	\$	6,944,145	\$ 7,022,843	\$	78,698
BOCC	\$	29,935,470	\$ 32,683,947	\$	2,748,477
Clerk	\$	9,073,487	\$ 11,659,135	\$	2,585,648
Coroner	\$	1,036,792	\$ 927,838	\$	(108,954)
District Court	\$	4,892,938	\$ 5,303,988	\$	411,050
Prosecutor	\$	8,665,635	\$ 8,797,698	\$	132,063
Sheriff	\$	48,145,806	\$ 51,731,613	\$	3,585,807
Treasurer	\$	1,392,256	\$ 1,259,621	\$	(132,635)
	Gen Govt	\$ 110,086,529	\$ 119,386,683	\$	9,300,154 8.45%
	Solid Waste	\$ 21,638,083	\$ 25,563,778	\$	3,925,695
	<b>Total</b>	<b>\$ 131,724,612</b>	<b>\$ 144,950,461</b>	<b>\$</b>	<b>13,225,849 10.04%</b>

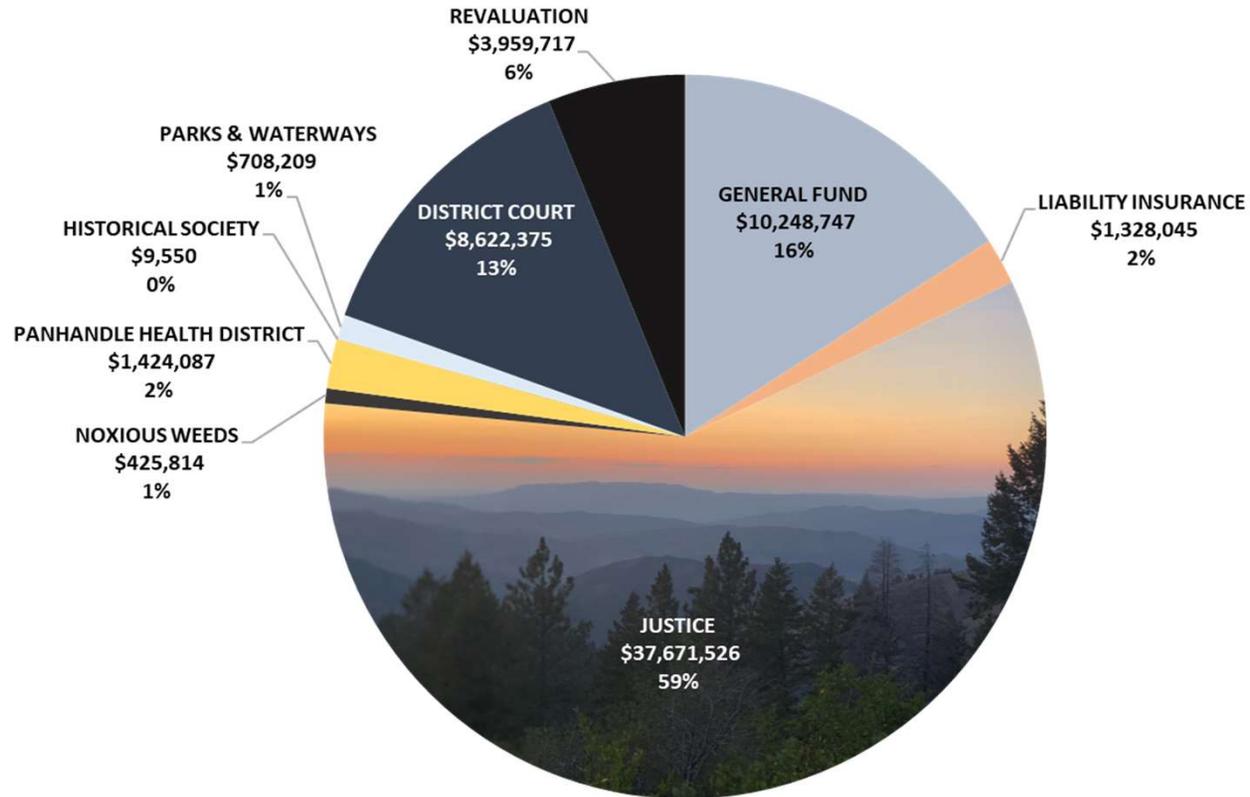
# Enterprise Fund

- Enterprise Fund — Solid Waste
- Self-funded through fees & fund balance usage
- Internal payments to other County departments for services provided to offset property tax

	FY25 Adopted		FY26 Budgeted	
Personnel Expenses	\$	5,693,642	\$	6,103,514
Operating Expenses	\$	12,433,441	\$	12,836,264
Capital Expenses	\$	3,511,000	\$	6,624,000
	\$	21,638,083	\$	25,563,778
Charges for Services	\$	15,890,315	\$	19,364,355
Fund Balance Use	\$	6,480,655	\$	6,996,755
Miscellaneous	\$	199,000	\$	170,000
Internal Payments	\$	(931,887)	\$	(992,332)
	\$	21,638,083	\$	25,538,778

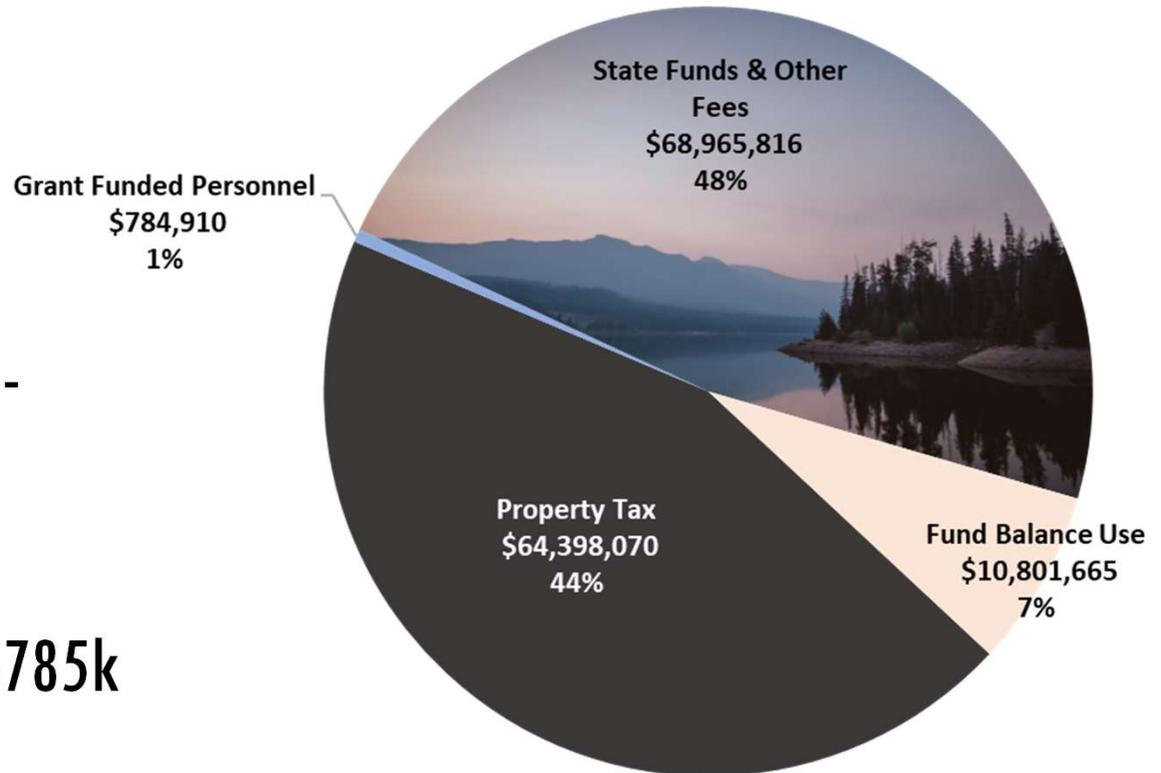
# Property Tax

Base	\$	62,007,389
2.5% Increase	\$	1,550,185
90% New Construction	\$	1,053,165
90% Annexation	\$	48
80% Expiring URD	\$	7,484
90% Expiring URD	\$	88,549
One Time URD Return	\$	162,732
FY26 Replacement	\$	(471,482)
<b>FY26 Levy</b>	<b>\$</b>	<b>64,398,070</b>
Levy Forgone	\$	310,037
Levy for Judgement	\$	299,330



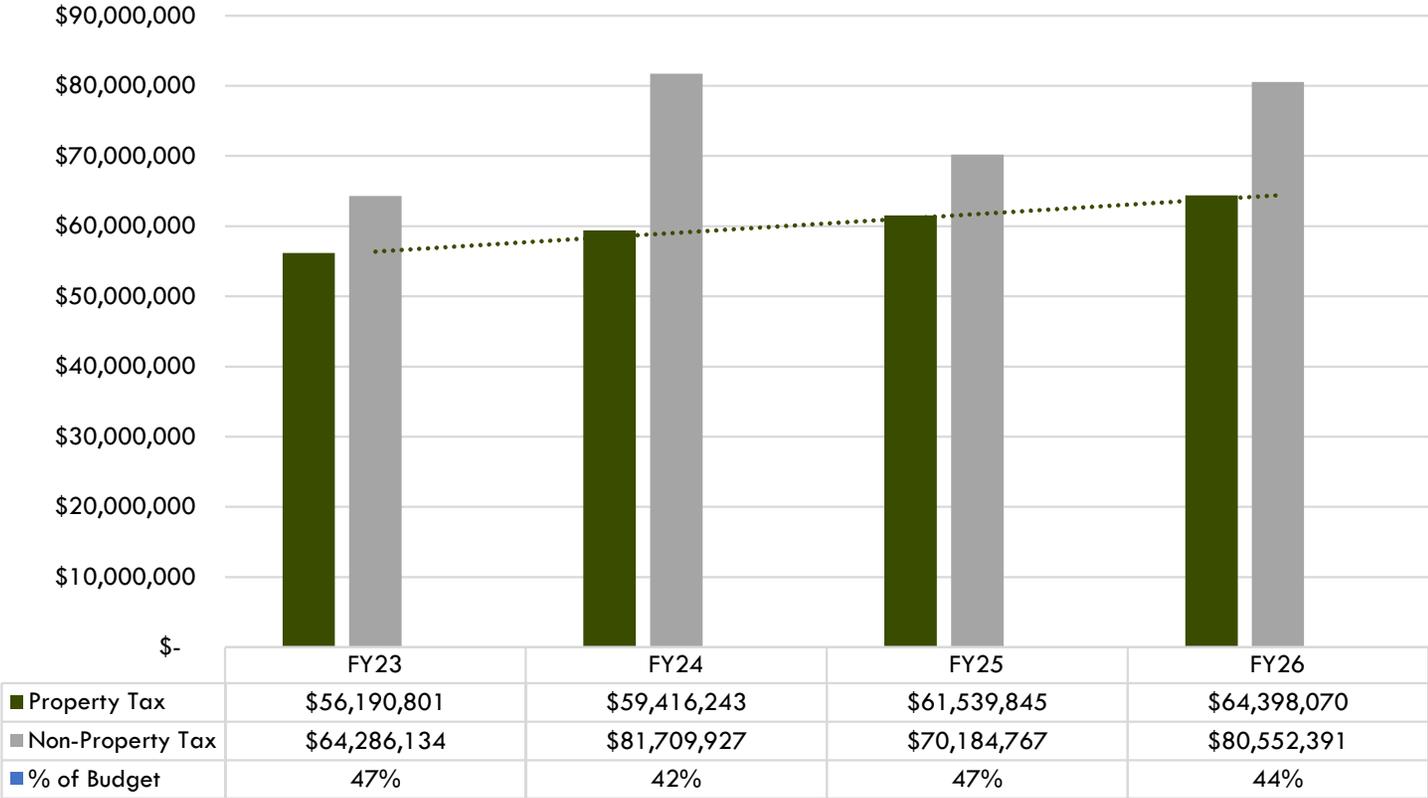
# Revenues

- Revenues \$144,950,461
  - Property Tax - \$64.4M
    - ie “Levy Amount”
  - State Funds & Other Fees - \$69M
  - Fund Balance Use \$10.8M
  - Grant-Funded Personnel \$785k



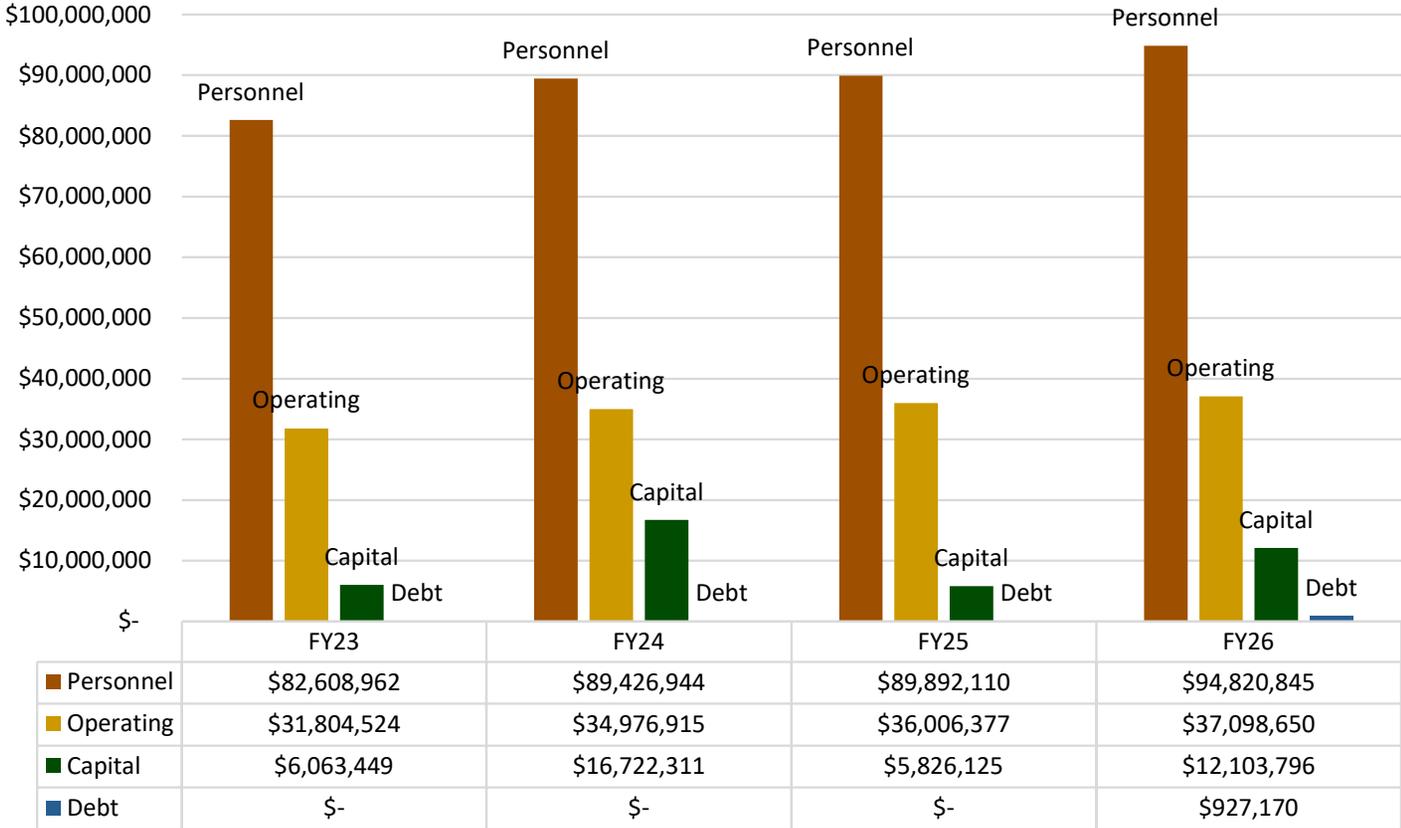
# Revenue Comparison

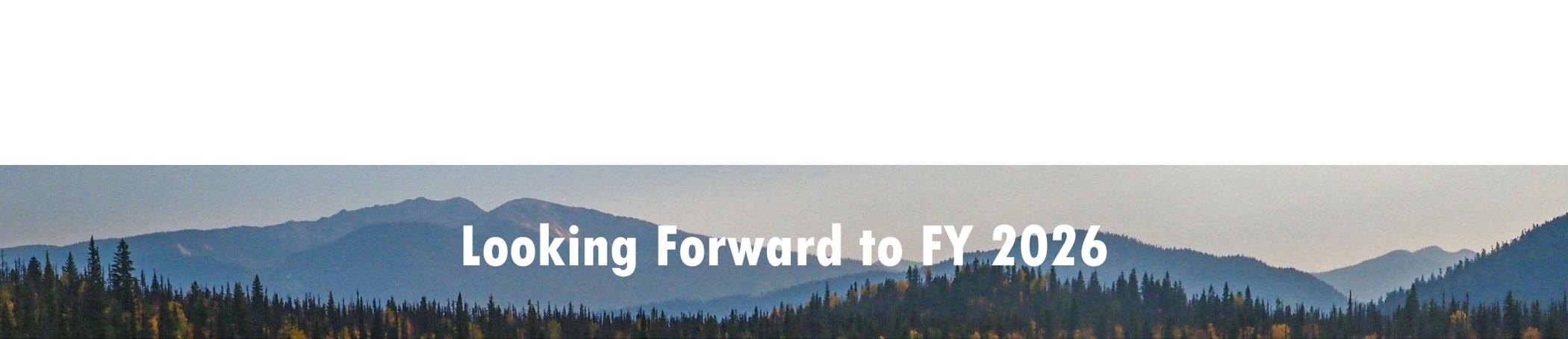
- Levy increase of \$2.8M from FY25
- Non-Property Tax Revenues increased \$10.4M
  - \$2.5M FB
  - \$1M Interest
  - \$1M Prisoner Housing
  - \$3.9M Solid Waste
  - Fee increases in CD and DMV



# Expense Comparison

- A Budget — Personnel Costs
  - FY25-Public Defense moved to State
- B Budget — Operating Expenses
- C Budget — Capital Expenses
- D Budget — Debt (lease/sbita)





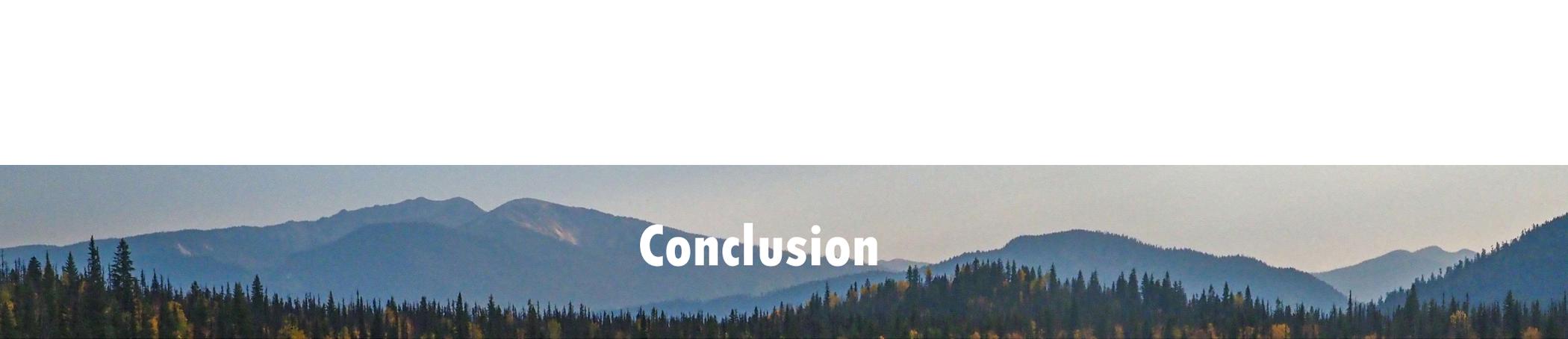
## Looking Forward to FY 2026

- **Ongoing Personnel Costs**
  - **\$92.2M salary load**
- **Open Position Liability**
  - **29 Positions funded at 50% - \$1.3M**



## **In Process Capital Project**

- **Justice Building Expansion**
- **HVAC-Admin, Jail, Justice Center**
- **Jail Pods**
- **Jail Generator**
- **Coroner Lab**
- **Various paving & maintenance projects**



## Conclusion

- **Total Property Tax \$64,398,070 — 44% of Kootenai County anticipated revenues**
- **Personnel & Labor Shortage — largest budget factor (65%) & ongoing liability**
- **Healthy fund balance reserves — General Reserves & Capital Projects**
- **Debt Free**
- **Government Finance Officers Association — awarded for outstanding financial reporting since 2012**
- **Kootenai County Budget Reports: [www.kcgov.us/211/Financial-Reports](http://www.kcgov.us/211/Financial-Reports)**

# Thank You



**Jennifer Locke, Clerk**  
**Grace Blomgren, Chief Deputy**  
**Brandi Falcon, Finance Director**  
**Arrow Gidney, Budget Accountant**

