
KOOTENAI COUNTY
IDAHO

2026
ADOPTED
BUDGET



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

Auditor's Office
Jennifer Locke, Clerk
Grace Blomgren, Chief Deputy Clerk
Brandi Falcon, Finance Director

TABLE OF CONTENTS

Quick Reference and Reader’s Guide	6
GFOA Distinguished Budget Presentation Award	7
Introduction and Budget Overview	
Message from the Clerk	9
Strategic Goals & Strategies	12
Budget Overview	14
Resolution to Adopt the Budget	21
Financial Structure and Policies	
Elected Officials	23
Commissioner Districts with Precincts	24
Organizational Chart	25
Fund Structure	26
Budgetary Unit (Department) - Fund Relationship	28
Financial Policies	31
Budget Functions	36
Budget Process and Summaries	
Budget Process	40
Budget Calendar	42
Board Direction	43
Preliminary Summary	44
Personnel Summary	45
Personnel Request Forms	47
OPEX Summary	92
New Program Summary	96
New Program Request Forms	97
Non-Capital Summary (subset of OPEX)	99
CAPEX Summary	101
Capital Request Forms	102
Lease Summary	155

TABLE OF CONTENTS

Lease Request Forms	156
Requests per Elected Official Summary	158
Revenue Summary.....	159
Financial Summaries	
FY26 Consolidated Summary – All Funds	161
3 Year Consolidated Summary – All Funds	162
3 Year Consolidated Summary – Individual Funds	164
Fund Balance.....	171
FY26 Planned Fund Balance Usage	173
5 Year Fund Balance Summary – All Funds.....	173
Revenues.....	174
FY26 Revenue Type by Fund	178
Property Tax	
Property Taxes	180
5 Year Property Tax Comparison	184
Capital & Debt	
Capital Improvement Plan	186
Capital Projects Approved	188
Capital Projects Rolled Forward	190
Personnel	
Personnel	193
3 Year Position Summary	197
5 Year Personnel Expense Summary per Elected Official	199
Fund Summaries	
General Funds.....	202
Fund 10 - General Fund.....	203
Fund 11 – Replacement Reserve	204
Other Levy Funds	205
Fund 13 – Liability Insurance	206
Fund 15 – Justice Fund.....	207

TABLE OF CONTENTS

Fund 30 – Airport	208
Fund 31 – County Fair	209
Fund 32 – Noxious Weed Control	210
Fund 33 – Health District	211
Fund 34 – Historical Society	212
Fund 35 – Parks & Waterways	213
Fund 45 – District Court	214
Fund 46 – Revaluation	215
Special Revenue Funds	216
Fund 154 – Jail Commissary	217
Fund 155 – Sheriff Donation	218
Fund 158 – Drug Seizure	219
Fund 18 – Centennial Trail	220
Fund 19 – Tourism Promotion	221
Fund 20 – Public Transport	222
Fund 301 – Airport Sewer Fund	223
Fund 36 – Snowmobile	224
Fund 37 – Vessel	225
Fund 38 – Public Access	226
Fund 455 – Court Interlock	227
Fund 49 – Aquifer Protection District	228
Enterprise Funds	229
Fund 60 – Solid Waste	230
Internal Service Funds	231
Fund 14 – Health Insurance	232
Special Taxing Districts	233
Fund 47 – Emergency Medical Services	234
Department Summaries and Performance Measures	
Board of County Commissioners	236
Assessor	270
Clerk	282

TABLE OF CONTENTS

Prosecutor.....	294
Sheriff.....	303
Coroner.....	315
Treasurer.....	317
District Court.....	319
Reference	
Kootenai County Statistics.....	337
State of Idaho Statistics.....	338
Glossary.....	343
Acronyms.....	349



Quick Reference and Reader’s Guide

Navigating the Budget Book Electronically



Bookmarks have been provided for the major sections of the Budget Book. The Bookmarks pane should automatically display on the left side of the document when you open it. If the Bookmarks pane does not automatically display, then click on the small grey arrow to expand the vertical menu on the left side of the screen. By clicking on the bookmark icon, you will be able to open the bookmarks and scroll through the sections. If a “>” sign is to the left of the heading, click on the “>” to open the subheadings. To return to the Table of Contents, click on the Table of Contents bookmark in the bookmark pane on the left side of the document.

The Table of Contents is hyperlinked. To jump to a specific page or subsection from the Table of Contents, hover your mouse on the title or page number and click the mouse to go to that section. Throughout the Budget Book, you will see [blue text](#), which means that text is a hyperlink to another section with more detail. Hover your mouse over the blue underlined text, click, and it will take you to the linked page.

If you have this question:	Refer to this section:	Page(s)
How much is the 2026 budget?	Budget Overview	14
How was the 2026 budget developed?	Budget Process	40
	Budget Calendar	42
How much is budgeted by each department?	Budget Overview	17
What are the primary sources of revenue for the County?	Budget Overview	14
	Revenues	174
	Revenue Type by Fund	178
	Property Tax	180
What does the County spend money on?	Budget Overview	14
	Budget Summary by Expense Classification	16
What is the County’s budget process timeline?	Budget Process	40
	Budget Calendar	42
What are the goals of Kootenai County?	Strategic Goals & Strategies	12
Where can I learn about the capital budget?	Capital Improvement Plan	186
What capital purchases were approved?	Capital Projects Approved	188
What “basis of accounting” does the County use?	Financial Policies – Basis of Budgeting	31

GFOA Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Kootenai County, Idaho for its annual budget for the fiscal year beginning October 1, 2024. This the 13th consecutive year of receiving this award.

In order to receive this award, a governmental entity must publish a budget document that meets the program criteria as a policy document, an operations guide, a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget for the fiscal year beginning October 1, 2025 continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Kootenai County
Idaho**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

A moose is running through a lake, splashing water. The background shows a dense forest of trees with some yellow leaves, and mountains in the distance. The text "INTRODUCTION & BUDGET OVERVIEW" is overlaid in white, bold, sans-serif font.

INTRODUCTION & BUDGET OVERVIEW



Kootenai County Clerk Jennifer Locke

Auditor · Clerk of the District Court · County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

Phone (208) 446-1650 · Fax (208) 446-1661

<http://www.kcgov.us/departments/clerk>

To the Board of County Commissioners and Citizens of Kootenai County:

I am pleased to present the Adopted Budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, referred to as the Fiscal Year 2026 budget, adopted on August 29th, 2025. The budget is balanced and in accordance with Idaho State Law. This budget is a collaboration of the Elected Officials, the Auditor, management, and staff of Kootenai County.

Kootenai County has prepared a formal budget book for submission to the Government Officers Finance Association (GFOA) for consideration of their Distinguished Budget Presentation Award, which we have received for the past 13 years. The formal budget book offers Elected Officials, employees, and citizens a concise summarized document of Kootenai County's budget and the County's budget process.

Through the Fiscal Year 2026 budget, the citizens of Kootenai County will continue to receive mandated services, County assets will be maintained in good condition, and the financial condition will remain healthy. Kootenai County continues to implement countywide and departmental mission statements, goals, and objectives that are in alignment with County long-term goals.

BUDGET HIGHLIGHTS

The County's total 2026 Adopted Budget (including Solid Waste) is \$144,469,454, a 9.7% increase from the adopted 2025 budget. The main contributing factor to this increase is a \$6.3 million increase in budgeted capital projects. Solid Waste's adopted 2026 budget is \$25,563,778, which is an 18.1% increase over their adopted 2025 budget. This increase in Solid Waste is primarily due to a \$3.1 million increase in budgeted capital projects. Solid Waste is a fee supported operation and is completely self-supporting from their revenues.

The County's 2026 Adopted Budget for governmental funds (does not include Solid Waste) is \$118,905,676 which is an 8% increase over the 2025 adopted budget. The main contributing factor to this increase is a 2.5% Cost of Living Adjustment (COLA) for County employees (does not include Elected Officials), anniversary step increases for employees in good standing, \$1.3 million increase for the Jail inmate medical care contract, and capital projects.

The 2026 adopted budget for the County's Internal Service Fund is \$15,366,826 and the Ambulance District is \$4,091,548. These are not included in the County's budget figures above.

CHALLENGES & OPPORTUNITIES

Kootenai County has struggled to fill a significant number of open positions countywide, and this was a main concern during the development of the 2026 budget. At the time of budget adoption, there were 65 open positions countywide out of 885 total positions. This is a countywide vacancy rate of 7.3%,

which is higher than the State rate of 3.7%¹ and the national average of 4.3%². The three departments with the highest vacancies were Jail (18), 911 (11), and Prosecutor (7). When the department's open positions are considered as a percentage of their total positions, 911 had the highest departmental vacancy rate at 32%.

The County's health plan is increasing \$890k (6.2%) in 2026, and an additional \$138k increase has been passed on to employees by increasing the employee deductions and nicotine surcharge. The highest increase for a full family on the County's health plan at the non-nicotine rate is \$19 per month. This increase to employee deductions is a direct savings of property tax dollars for taxpayers. The County's health plan consultants have advised that the increased cost of the health plan is primarily due to increased usage of certain high-priced specialty prescription medications. The County's liability insurance premiums through ICRMP are also increasing in 2026 by \$140k (11%). This is primarily due to increased values in property, as well as the County's acquiring of more facilities.

As of October 1, 2025, the Public Defender's office is now under the newly created Idaho State Public Defender's Office and is no longer the responsibility of any Idaho counties. Therefore, the County's 2026 budget does not include any expenses for public defense except for rent, utilities, and janitorial services. The State is requiring counties to provide facility space for public defense through July 1, 2029. The State is required to present to the Board of County Commissioners a facility transition plan outlining the State's intent to procure other office space to house public defense no later than January 1, 2027. This is outlined in House Bill 236, which was passed in 2023.

Kootenai County's cost of living has steadily increased in recent years, and, in an effort to ensure employee retention in an era of inflation, the 2026 budget includes a 2.5% Cost of Living Adjustment (COLA) for all employees except Elected Officials. In addition, each employee in good standing will advance one step on the pay matrix on their anniversary date with the County. The Elected Officials' wages remain the same, with no increases for 2026. Lastly, to incur budget savings, any positions that had been open longer than 100 days at the time of budget adoption were budgeted at 50%. This resulted in \$1.3 million in budget savings; however, it is important to remember that this also represents an ongoing liability. Once these positions are filled, they must be budgeted at 100%.

In terms of revenues, interest revenue is budgeted at \$5.5 million, compared to \$4.5 million in 2025 and \$4 million in 2024. This is due to favorable investment earnings and interest rates. This large increase in interest revenue is an anomaly and is not expected to continue from year to year. Trend data from the State of Idaho is showing a continued flattening in state revenue sharing and sales tax amounts, therefore these have been budgeted conservatively with no increase over the last 4 quarters. Liquor revenues from the State of Idaho continue to decrease, and liquor revenues are budgeted 2% lower than 2025.

RESERVES

Kootenai County has a history of modest fund balance reserves that are often used for budgeted capital purchases, as well as unanticipated capital needs throughout the year. There are several large capital projects in process and upcoming. Therefore, to preserve the County's reserves for these upcoming

¹ Per U.S. Bureau of Labor Statistics as of August 2025

² Per U.S. Bureau of Labor Statistics as of August 2025

projects, several requested capital purchases in the 2026 budget were levied, rather than funded with reserves. More information can be found in the [Fund Balance](#) section and [Capital & Debt](#) section.

PROPERTY TAX IMPLICATIONS

The County's levy rate decreased this year, and this decreased tax bills from \$132 per \$100,000 of value to \$131 per \$100,000 of value. This decrease in the levy rate was caused by increased property values in Kootenai County, even though the County's budget increased. The net taxable value of all assessed property (including operating property) in Kootenai County as of the date of adoption was \$49,106,667,954. The net taxable value used to certify the levy rate is \$49,154,753,911. This change reflects final values received after the budget adoption deadline.

For the fifth year in a row, property tax revenue is less than non-property tax revenue. For the 2026 budget, property tax is 44% of budgeted revenues. This reflects the ongoing goal of the County Commissioners to place the burden of certain services on the users of those services, rather than on property tax. In addition, the Auditor's office has made improvements in reviewing and projecting budgeted revenues.

BASIS OF PRESENTATION

The County's budget is presented on the modified accrual basis of accounting. Under the modified basis, revenues are recognized when they become available, that is, when they are collectible within the fiscal year or within thirty (30) days of the end of the fiscal year. Expenditures are generally recorded when a liability is incurred. Capital expenditures are budgeted so the required cash flow is available at the time of acquisition.

BUDGET AMENDMENT PROCESS

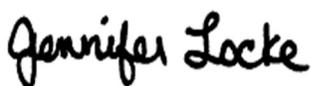
Kootenai County regularly makes changes to the Adopted Budget to account for items such as grants and unanticipated revenue. All budget amendments are approved by the County Commissioners during weekly business meetings and then adopted via resolution by the County Commissioners at year-end.

BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to Kootenai County for the Fiscal Year 2025 budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and as a communications device. I believe the Fiscal Year 2026 budget also conforms to those requirements, so this year's budget will again be submitted to GFOA.

Contact the Kootenai County Clerk's office for additional information.

Sincerely,



Jennifer Locke, Kootenai County Clerk

Strategic Goals & Strategies

MISSION

It is the mission of Kootenai County to provide professional service with regard to public safety, essential service, preservation of natural resources, and the responsible management of public assets for the common well-being of our citizens. Our vision is an innovative, cost-effective government the community can be proud of, committed to a high quality of life and excellence in public service.

BUDGET CYCLE STRATEGIC GOALS

The goals of each budget cycle are determined in early spring via discussion between the Board of County Commissioners and the Auditor's Office in a public meeting. This year, on March 6th, 2025, the Finance Director met with the Board in a public meeting to discuss and compile the Board's goals for the Personnel, Operating, Capital, and Revenue portions of the budget. The Board direction for the FY26 budget cycle can be viewed in the [Budget Process & Summaries](#) section.

The Board had several goals and directives for departments to consider in the development of their FY26 budgets. For personnel, the Board required all personnel requests to be vetted by HR before adding as a budget request (this did not apply to requests for new FTE's or requests for increases to Overtime). They also did not allow individual requests for employee steps to be considered, instead intending to fund annual step increases countywide or not at all. Any requests for bonuses or service awards had to be submitted as new requests, and the Board directed no increases to be calculated for elected official wages. Lastly, HR was directed to present the results of a wage study in mid-June, which was also to include a COLA percentage.

For operation expenses, the Board directed departments to submit their operation budget flat and any increases had to have reasonable substantiation and quotes if applicable. Any requests for new contracts or programs were required to include at least 1 quote. For capital requests, departments were required to provide the estimated useful life, 3 quotes, and funding source for all their requests. In addition, all vehicle purchases were vetted by the Fleet Management committee. Overall, the Board remained committed to funding the pay matrix, taking a closer look at departmental fee revenues, and preserving fund balance.

The County's health plan is self-funded, and we use a health and benefits consultant, Alliant Benefits, to manage all the various contracts that make up the County's health plan. Alliant provides the County with the projected health plan expenses for the coming year during a budget planning meeting with the Auditor and HR in the Spring, usually in April. Alliant then presents the health plan budget to the Board of County Commissioners in mid-July, and makes recommendations on various cost-saving measures.

LONG-TERM STRATEGIC GOALS

In terms of long-term entity-wide strategic goals that help provide context for decisions within the annual budget cycle, the Board does not have any formal goals in place except for those documented in the County's Comprehensive Plan, which can be viewed on our website here <https://www.kcgov.us/233/Comprehensive-Plan>. These goals center around land use and property rights, monitoring and measuring population growth, planning for growth, protecting natural resources, and coordinating with other government agencies. These goals inform the Board's decision-making throughout the year, including during the annual budget cycle. For example, the Board has approved capital improvements to public safety infrastructure, since growing population continues to strain our public safety and justice departments. The Board continues to fund and support the Airport's master plan, Solid Waste's capital improvement plan, the Aquifer Protection District's operating budget, and Kootenai County Emergency Medical Services System. These are all reflective of the Board's goals

Strategic Goals & Strategies

regarding natural resource protection, public health, and infrastructure documented in the Comprehensive Plan.

The Auditor's Office has communicated to the Board that a countywide Capital Improvement Plan (CIP) would be extremely helpful for public engagement and transparency and would help provide a framework within which to make budget decisions. The Board hired a Facilities Director in 2024, and he has started the process of compiling a CIP for the county.

PRIORITIES & ISSUES

Through this budget cycle, the County dealt most heavily with the number of open positions in the County, significant increases in the contract costs for inmate medical care in the Jail, increases to the County's health plan, increases in our liability insurance (ICRMP), and flattening state revenues such as sales tax and liquor revenues.

The contract cost of inmate medical services increased over \$1.3 million and was a significant factor in the overall FY26 budget increase. The County must provide medical care for inmates and has had difficulty finding a reputable vendor for these services. The Auditor's Office is committed to helping the Jail capture all available inmate housing revenues by billing outside agencies the maximum rate for housing inmates, to help offset the cost of this contract.

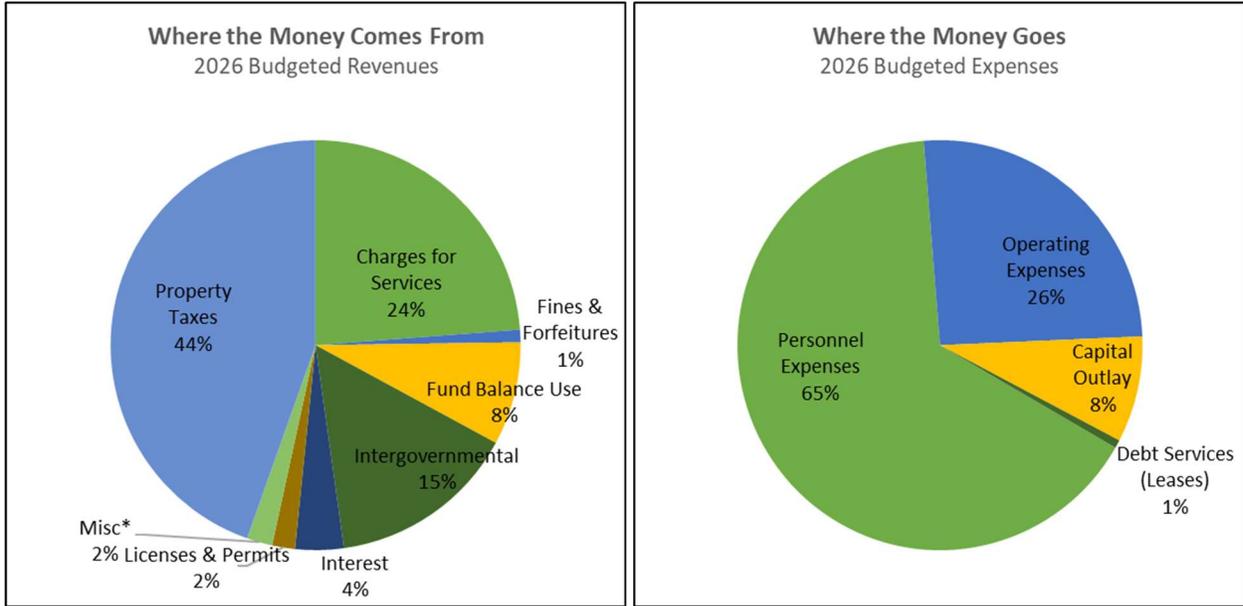
Prescription expenses in the County's health plan have been skyrocketing with the rise specialty prescriptions. The BOCC accepted Alliant's recommendation to discontinue coverage on certain high-cost prescription medications, and utilize a program called PayerMatrix instead, which employees must go through to obtain discounted prescriptions. The BOCC also approved minimal increases to employee deduction amounts to help offset the increased cost to the County. Medical claims are by nature unpredictable and difficult to budget and claim expenses have risen drastically in the past two years. Stop loss insurance has helped reimburse the County for expensive claims, and the Board of County Commissioners remains hopeful that the new on-site clinic for employees will help reduce claim expenses.

LEGISLATIVE CHANGES

House Bill 735 changed the way in which Public Defense is funded and provided for, and as of October 1, 2024, it is the responsibility of the State of Idaho. The counties are still required to pay for the cost of facilities to house public defense, therefore the County budgeted for rent, utilities, and maintenance expenses for the public defense offices.

House Bill 316 doubled Kootenai County's funding requirement for Panhandle Health. Previously, the 5 northern counties and the State of Idaho split the funding burden 50/50. Now, the counties must fund the entire amount that was previously split with the State. For FY26, the northern counties collectively fund 21% of Panhandle Health's budget, which is a total of \$2,496,903. Of this, \$1,659,137 is Kootenai County's portion. The allocation of the 21% amongst the 5 northern counties is based on population and valuation, and Kootenai County's population is the largest at 67% and valuation at 65%.

Budget Overview



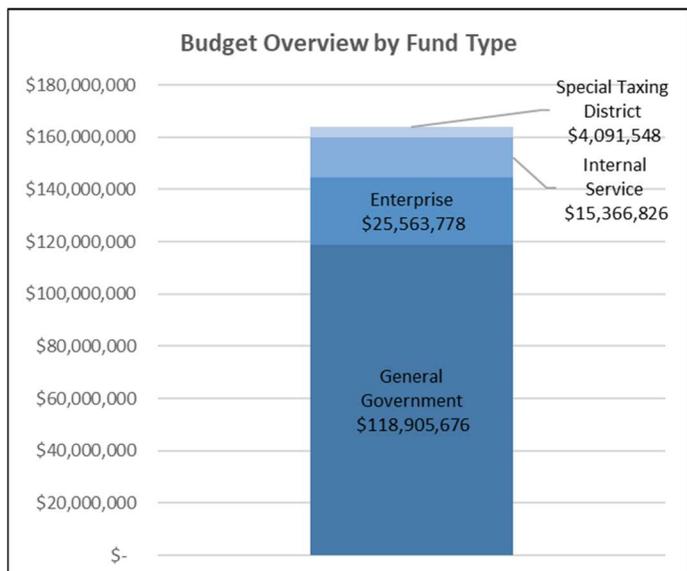
Charges for Services	\$ 34,376,938
Fines & Forfeitures	\$ 1,411,613
Fund Balance Use	\$ 11,753,699
Intergovernmental	\$ 21,496,179
Interest	\$ 5,520,000
Licenses & Permits	\$ 2,609,350
Misc*	\$ 2,903,605
Property Taxes	\$ 64,398,070
	<u>\$ 144,469,454</u>

Personnel Expenses	\$ 94,458,594
Operating Expenses	\$ 36,979,894
Capital Outlay	\$ 12,103,796
Debt Services (Leases)	\$ 927,170
	<u>\$ 144,469,454</u>

*Includes Special Assessment taxes, Property Tax Late Charges & Interest, and Warrant costs
 Note: Internal Service Fund and Special Taxing District excluded

Budgeted revenues reflect what the County expects to receive from external sources. Budgeted expenses reflect what the County plans to spend in terms of salaries and benefits for employees, payments to vendors and other governments, and capital projects and lease agreements. Kootenai County's adopted budget for FY26 is \$144,469,454. This includes our Enterprise Fund (Solid Waste) at \$25,563,778. As required by Idaho State law, our budget is balanced.

The budget is comprised of General Government funds and one Enterprise Fund (Solid Waste). In addition, the County is also required to budget the tax portion of the Special Taxing District (Ambulance District). Lastly, the County's health insurance plan is captured in an Internal Service Fund.



Budget Overview

Budget Summary by Fund – 3 Year Trend

Fund	FY 2023	FY 2024	FY 2025		FY 2026	Percent Change
	Actual	Actual	Actual	Adopted	Adopted	
10 GF	\$ 25,607,331	\$ 28,823,351	\$ 30,297,615	\$ 31,892,288	\$ 34,895,847	
11 Repl Resv/Acq	\$ 866,876	\$ 3,641,194	\$ 9,327,682	\$ 502,830	\$ 2,427,524	
13 Liab Ins	\$ 858,624	\$ 994,451	\$ 1,279,654	\$ 1,320,865	\$ 1,461,115	
15 JF	\$ 54,816,689	\$ 58,958,876	\$ 56,604,798	\$ 54,377,354	\$ 57,273,258	
154 Jail Commissary	\$ 39,158	\$ 34,403	\$ 49,483	\$ 50,000	\$ 45,000	
155 Sheriff Donation	\$ 91,740	\$ 118,947	\$ 108,671	\$ 62,564	\$ 59,124	
158 Drug Seizure - KCSO Patrol	\$ 115,444	\$ 14,687	\$ 33,394	\$ 15,000	\$ 15,000	
18 Centennial Trl	\$ 73,546	\$ -	\$ -	\$ 6,500	\$ 6,500	
19 Tourism Promo	\$ 461	\$ 1,377	\$ 1,879	\$ 1,000	\$ 1,000	
20 Public Transport	\$ 4,229,471	\$ 3,280,464	\$ 2,455,328	\$ 617,974	\$ 706,846	
21 ARPA Recovery Funds	\$ 2,555,019	\$ 16,701,983	\$ 12,801,704	\$ -		
30 Airport	\$ 1,628,907	\$ 2,833,160	\$ 2,785,664	\$ 2,388,635	\$ 2,252,972	
301 Airport Sewer Fund	\$ 108,822	\$ 64,995	\$ 56,389	\$ 61,405	\$ 61,405	
31 CO Fair	\$ 535,200					
32 NWC	\$ 350,872	\$ 411,731	\$ 396,639	\$ 410,406	\$ 442,514	
33 Health Dist	\$ 1,685,546	\$ 1,696,345	\$ 1,678,196	\$ 1,678,196	\$ 1,473,083	
34 Hist Society	\$ 38,869	\$ 51,521	\$ 1,256	\$ 9,460	\$ 29,550	
35 Parks	\$ 713,129	\$ 675,700	\$ 754,249	\$ 712,035	\$ 965,400	
36 Snowmobile	\$ 123,027	\$ 39,968	\$ 43,427	\$ 89,435	\$ 80,540	
37 CO Vessel	\$ 949,209	\$ 706,494	\$ 817,211	\$ 750,772	\$ 693,757	
38 Pub Access					\$ 20,004	
40 Indigent	\$ 234,063	\$ 101,135				
45 Dist Crt	\$ 8,629,099	\$ 9,307,369	\$ 10,040,133	\$ 10,293,402	\$ 11,072,506	
455 Crt Intrlck	\$ 23,035	\$ 24,377	\$ 14,721	\$ 15,300	\$ 15,300	
46 Reval	\$ 3,556,178	\$ 3,589,109	\$ 3,659,553	\$ 4,219,552	\$ 4,067,484	
49 Aquifer Prot	\$ 531,924	\$ 381,827	\$ 450,475	\$ 611,556	\$ 839,947	
50 Constructn	\$ 6,951,039	\$ 2,429,025	\$ 5,545,395	\$ -	\$ -	
Governmental Funds: Grand Total	\$ 115,313,279	\$ 134,882,488	\$ 139,203,514	\$ 110,086,529	\$ 118,905,676	8.0%
60 Solid Waste	\$ 12,023,763	\$ 16,574,836	\$ 17,166,721	\$ 21,638,083	\$ 25,563,778	
Enterprise Fund: Grand Total	\$ 12,023,763	\$ 16,574,836	\$ 17,166,721	\$ 21,638,083	\$ 25,563,778	18.1%
Grand Total County	\$ 127,337,042	\$ 151,457,324	\$ 156,370,234	\$ 131,724,612	\$ 144,469,454	9.7%
Fund	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Adopted	Adopted	
14 Health Insurance	\$ 12,247,288	\$ 14,784,115	\$ 17,839,018	\$ 13,837,914	\$ 15,366,826	
Internal Service Fund: Grand Total	\$ 12,247,288	\$ 14,784,115	\$ 17,839,018	\$ 13,837,914	\$ 15,366,826	11.0%
47 EMS	\$ 3,592,522	\$ 3,789,812	\$ 3,971,695	\$ 3,901,755	\$ 4,091,548	
Special Taxing District: Grand Total	\$ 3,592,522	\$ 3,789,812	\$ 3,971,695	\$ 3,901,755	\$ 4,091,548	4.9%

The County’s 2026 Adopted Budget for governmental funds (does not include Solid Waste) is \$118,905,676 which is an 8% increase over the 2025 adopted budget. The main contributing factor to this increase is a 2.5% Cost of Living Adjustment (COLA) for County employees (does not include Elected Officials), anniversary step increases for employees in good standing, \$1.3 million increase for the Jail inmate medical care contract, and capital projects.

Solid Waste’s adopted 2026 budget is \$25,563,778, which is an 18.1% increase over their adopted 2025 budget. This increase in Solid Waste is primarily due to a \$3.1 million increase in budgeted capital projects.

Budget Overview

Budget Summary by Expense Classification – 3 Year Trend

Fund	FY 2023	FY 2024	FY 2025		FY 2026	Percent Change
	Actual	Actual	Actual	Adopted	Adopted	
⊕ Personnel Expenses	\$ 72,758,665	\$ 81,410,203	\$ 83,272,494	\$ 84,198,468	\$ 88,355,080	
⊕ Operating Expenses	\$ 25,633,281	\$ 25,245,124	\$ 24,959,617	\$ 23,572,936	\$ 24,143,630	
⊕ Capital Expenses	\$ 16,319,400	\$ 26,108,644	\$ 29,190,863	\$ 2,315,125	\$ 5,479,796	
⊕ Debt Services	\$ 601,935	\$ 2,118,517	\$ 1,780,539	\$ -	\$ 927,170	
Governmental Funds: Grand Total	\$ 115,313,279	\$ 134,882,488	\$ 139,203,514	\$ 110,086,529	\$ 118,905,676	8.0%
⊕ Personnel Expenses	\$ 5,048,534	\$ 5,635,543	\$ 5,626,830	\$ 5,693,642	\$ 6,103,514	
⊕ Operating Expenses	\$ 6,975,229	\$ 10,939,293	\$ 11,539,890	\$ 12,433,441	\$ 12,836,264	
⊕ Capital Expenses	\$ -	\$ -	\$ -	\$ 3,511,000	\$ 6,624,000	
Enterprise Fund: Grand Total	\$ 12,023,763	\$ 16,574,836	\$ 17,166,721	\$ 21,638,083	\$ 25,563,778	18.1%
Grand Total County	\$ 127,337,042	\$ 151,457,324	\$ 156,370,234	\$ 131,724,612	\$ 144,469,454	9.7%

Fund	FY 2023	FY 2024	FY 2025		FY 2026	
	Actual	Actual	Actual	Adopted	Adopted	
⊕ Operating Expenses	\$ 12,247,288	\$ 14,630,011	\$ 17,836,568	\$ 13,837,914	\$ 15,306,055	
⊕ Capital Expenses	\$ -	\$ -				
⊕ Debt Services		\$ 154,103	\$ 2,450	\$ -	\$ 60,771	
Internal Service Fund: Grand Total	\$ 12,247,288	\$ 14,784,115	\$ 17,839,018	\$ 13,837,914	\$ 15,366,826	11.0%
⊕ Operating Expenses	\$ 3,592,522	\$ 3,789,812	\$ 3,971,695	\$ 3,901,755	\$ 4,091,548	
Special Taxing District: Grand Total	\$ 3,592,522	\$ 3,789,812	\$ 3,971,695	\$ 3,901,755	\$ 4,091,548	4.9%

The County’s budgeted expenses are broken into four categories: Personnel, Operating, Capital, and Debt (Lease) expenses.

Personnel – represents labor costs and employer-paid benefits.

Operating – represents daily operating costs such as supplies, utilities, and maintenance.

Capital – represents the cost of large projects such as infrastructure, facilities, vehicles, and equipment.

Debt (Lease) – represents the annual cost of all lease and contract agreements the County has entered into for the next fiscal year. The County has no debt; however, all lease expenses are budgeted in the Debt category effective FY26 due to the new GASB 87 and 96 pronouncements. Previously these were budgeted in the Operating expenses category.

Budget Overview

Budget Summary by Elected Official & Department – 3 Year Trend

Departments	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted
Assessor	\$ 5,936,813	\$ 6,145,541	\$ 6,367,029	\$ 6,944,145	\$ 6,931,068
10 General Fund	\$ 2,380,635	\$ 2,556,431	\$ 2,707,476	\$ 2,724,593	\$ 2,863,584
413 DMV-CDA	\$ 1,518,487	\$ 1,587,053	\$ 1,728,039	\$ 1,701,719	\$ 1,815,256
417 DMV-PF	\$ 22,251	\$ 38,924	\$ 22,213	\$ 26,073	\$ 29,674
001 Elected Offcl	\$ 839,897	\$ 930,455	\$ 957,224	\$ 996,801	\$ 1,018,654
46 Revaluation	\$ 3,556,178	\$ 3,589,109	\$ 3,659,553	\$ 4,219,552	\$ 4,067,484
421 Appraisal	\$ 2,662,011	\$ 2,904,116	\$ 2,982,584	\$ 3,429,205	\$ 3,304,023
425 Land Records	\$ 894,167	\$ 684,994	\$ 676,969	\$ 790,347	\$ 763,461
BOCC	\$ 56,828,947	\$ 77,595,884	\$ 74,515,955	\$ 51,573,553	\$ 58,236,890
10 General Fund	\$ 11,201,488	\$ 12,483,875	\$ 12,313,897	\$ 13,786,069	\$ 14,893,591
001 Elected Offcl	\$ 801,951	\$ 879,480	\$ 896,131	\$ 906,101	\$ 908,212
003 Gen Accts	\$ 1,012,074	\$ 1,106,584	\$ 1,271,254	\$ 2,562,708	\$ 3,208,723
005 Transit	\$ 344,568	\$ 307,770	\$ 47,175	\$ 65,491	\$ 3,712
010 B & G	\$ 821,426	\$ 998,162	\$ 1,310,655	\$ 1,273,947	\$ 1,404,419
018 Veterans Svc	\$ 163,420	\$ 261,655	\$ 285,144	\$ 280,674	\$ 298,115
020 Comm Develop	\$ 3,535,238	\$ 4,006,023	\$ 4,151,335	\$ 4,375,442	\$ 4,667,294
030 Repro/Mail Ctr	\$ 545,978	\$ 710,346	\$ 527,397	\$ 588,560	\$ 583,397
040 IT	\$ 3,976,833	\$ 4,213,854	\$ 3,824,807	\$ 3,733,146	\$ 3,819,719
120 911		\$ -			
11 Replacement Reserve	\$ 866,876	\$ 3,641,194	\$ 9,316,971	\$ 502,830	\$ 1,276,546
003 Gen Accts	\$ 866,876	\$ 3,641,194	\$ 9,316,971	\$ 502,830	\$ 1,276,546
13 Liability Insurance	\$ 858,624	\$ 994,451	\$ 1,279,654	\$ 1,320,865	\$ 1,461,115
053 Liability Ins	\$ 858,624	\$ 994,451	\$ 1,279,654	\$ 1,320,865	\$ 1,461,115
15 Justice Fund	\$ 12,025,147	\$ 15,052,419	\$ 7,219,303	\$ 7,430,823	\$ 7,807,207
003 Gen Accts	\$ 1,396,832	\$ 1,734,454	\$ 17,521	\$ 315,000	\$ 302,521
060 Public Defndr	\$ 4,798,406	\$ 6,608,076	\$ 228,390	\$ 242,698	\$ 270,498
128 JDET Ctr	\$ 3,215,232	\$ 3,416,957	\$ 3,709,237	\$ 3,607,950	\$ 3,779,404
132 AMP	\$ 1,121,796	\$ 1,364,363	\$ 1,500,653	\$ 1,496,155	\$ 1,611,664
139 Juv Pro	\$ 1,492,881	\$ 1,928,569	\$ 1,763,501	\$ 1,769,020	\$ 1,843,120
18 Centennial Trail	\$ 73,546	\$ -	\$ -	\$ 6,500	\$ 6,500
004 Tax Supprt	\$ 73,546	\$ -	\$ -	\$ 6,500	\$ 6,500
19 Tourism Promo	\$ 461	\$ 1,377	\$ 1,879	\$ 1,000	\$ 1,000
004 Tax Supprt	\$ 461	\$ 1,377	\$ 1,879	\$ 1,000	\$ 1,000
20 Public Transport	\$ 4,229,471	\$ 3,280,464	\$ 2,455,328	\$ 617,974	\$ 706,846
070 Bus Svc	\$ 4,229,471	\$ 3,280,464	\$ 2,455,328	\$ 617,974	\$ 706,846
21 ARPA Recovery Funds	\$ 2,555,019	\$ 16,701,983	\$ 12,801,704	\$ -	\$ -
110 ARPA County Funding	\$ 2,555,019	\$ 16,701,983	\$ 12,801,704	\$ -	\$ -
30 Airport	\$ 1,628,907	\$ 2,833,160	\$ 2,785,664	\$ 2,388,635	\$ 2,252,972
101 Airport	\$ 1,628,907	\$ 2,833,160	\$ 2,785,664	\$ 2,388,635	\$ 2,252,972
301 Airport Sewer Fund	\$ 108,822	\$ 64,995	\$ 56,389	\$ 61,405	\$ 61,405
101 Airport	\$ 108,822	\$ 64,995	\$ 56,389	\$ 61,405	\$ 61,405
31 CO Fair	\$ 535,200				
004 Tax Supprt	\$ 535,200				

Budget Overview

Departments	FY 2023		FY 2024		FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted	Adopted	
32 Noxious Weed Control	\$ 350,872	\$ 411,731	\$ 396,639	\$ 410,406	\$ 442,514		
002 Dept	\$ 350,872	\$ 411,731	\$ 396,639	\$ 410,406	\$ 442,514		
33 Health Dist	\$ 1,685,546	\$ 1,696,345	\$ 1,678,196	\$ 1,678,196	\$ 1,473,083		
004 Tax Supprt	\$ 1,685,546	\$ 1,696,345	\$ 1,678,196	\$ 1,678,196	\$ 1,473,083		
34 Hist Society	\$ 38,869	\$ 51,521	\$ 1,256	\$ 9,460	\$ 29,550		
004 Tax Supprt	\$ 38,869	\$ 51,521	\$ 1,256	\$ 9,460	\$ 29,550		
35 Parks	\$ 713,129	\$ 675,700	\$ 754,249	\$ 712,035	\$ 965,400		
002 Dept	\$ 713,129	\$ 675,700	\$ 754,249	\$ 712,035	\$ 965,400		
36 Snowmobile	\$ 99,235	\$ 36,400	\$ 25,181	\$ 80,385	\$ 76,040		
165 CO Mgmt	\$ 28,035	\$ (3,277)					
167 State Mgmt	\$ 71,200	\$ 39,678	\$ 25,181	\$ 80,385	\$ 76,040		
37 CO Vessel	\$ 351,008	\$ 284,581	\$ 267,056	\$ 317,331	\$ 359,392		
155 WW	\$ 351,008	\$ 284,581	\$ 267,056	\$ 317,331	\$ 359,392		
38 Pub Access					\$ 20,004		
004 Tax Supprt					\$ 20,004		
49 Aquifer Protection	\$ 531,924	\$ 381,827	\$ 450,475	\$ 611,556	\$ 839,947		
170 Aquifer Prot Dist	\$ 531,924	\$ 381,827	\$ 450,475	\$ 611,556	\$ 839,947		
50 Construction	\$ 6,951,039	\$ 2,429,025	\$ 5,545,395	\$ -	\$ -		
001 Elected Offcl	\$ 14,500	\$ 242,830	\$ 549,586	\$ -	\$ -		
101 Airport	\$ 6,762,237	\$ 2,020,999	\$ 4,995,209	\$ -	\$ -		
155 WW	\$ 174,302	\$ 165,196	\$ 600	\$ -	\$ -		
60 Solid Waste	\$ 12,023,763	\$ 16,574,836	\$ 17,166,721	\$ 21,638,083	\$ 25,563,778		
002 Dept	\$ 5,227,562	\$ 1,437,808	\$ 6,380,138	\$ 10,022,377	\$ 10,523,874		
182 Ramsey Trnsfr Stn	\$ 2,834,933	\$ 3,153,683	\$ 3,483,475	\$ 3,852,854	\$ 3,606,281		
183 Prairie Trnsfr Stn	\$ 1,466,953	\$ 2,427,660	\$ 2,357,547	\$ 3,056,609	\$ 2,701,570		
187 Rural Sys	\$ 842,903	\$ 1,587,073	\$ 949,220	\$ 1,078,766	\$ 880,698		
190 Fighting Creek	\$ 1,651,413	\$ 7,968,613	\$ 3,996,341	\$ 3,627,477	\$ 7,851,355		
Clerk	\$ 7,766,118	\$ 8,349,847	\$ 9,107,022	\$ 9,073,487	\$ 11,659,135		
10 General Fund	\$ 2,955,719	\$ 3,243,836	\$ 3,684,809	\$ 3,657,723	\$ 5,875,317		
001 Elected Offcl	\$ 7,332	\$ 6,679	\$ 8,028	\$ 13,541	\$ 11,532		
201 Auditor	\$ 1,768,927	\$ 1,978,315	\$ 2,102,010	\$ 2,088,947	\$ 2,279,279		
205 Elections	\$ 806,451	\$ 857,492	\$ 1,070,876	\$ 953,435	\$ 3,011,481		
209 Recorder	\$ 373,009	\$ 399,528	\$ 399,760	\$ 491,580	\$ 459,986		
221 DC-Clerks			\$ -	\$ -			
245 County Assistance		\$ 1,822	\$ 104,136	\$ 110,220	\$ 113,039		
40 Indigent	\$ 234,063	\$ 101,135					
002 Dept	\$ 120,968	\$ 74,700					
245 County Assistance	\$ 113,095	\$ 26,435					
45 District Court	\$ 4,576,336	\$ 5,004,877	\$ 5,422,212	\$ 5,415,764	\$ 5,783,818		
221 DC-Clerks	\$ 4,576,336	\$ 5,004,877	\$ 5,422,212	\$ 5,415,764	\$ 5,783,818		
Coroner	\$ 640,816	\$ 852,153	\$ 846,242	\$ 1,036,792	\$ 927,838		
10 General Fund	\$ 640,816	\$ 852,153	\$ 846,242	\$ 1,036,792	\$ 927,838		
001 Elected Offcl	\$ 640,816	\$ 852,153	\$ 846,242	\$ 1,036,792	\$ 927,838		

Budget Overview

Departments	FY 2023		FY 2024		FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted	Adopted	
District Court	\$ 4,075,799	\$ 4,326,869	\$ 4,643,353	\$ 4,892,938	\$ 5,303,988		
11 Replacement Reserve			\$ 10,711	\$ -			
002 Dept			\$ 10,711	\$ -			
45 District Court	\$ 4,052,764	\$ 4,302,492	\$ 4,617,921	\$ 4,877,638	\$ 5,288,688		
001 Elected Offcl	\$ 4,052,764	\$ 4,302,492	\$ 4,617,921	\$ 4,877,638	\$ 5,288,688		
455 Court Interlock	\$ 23,035	\$ 24,377	\$ 14,721	\$ 15,300	\$ 15,300		
172 Court Interlock Device	\$ 23,035	\$ 24,377	\$ 14,721	\$ 15,300	\$ 15,300		
Pros Atty	\$ 6,770,576	\$ 7,714,162	\$ 8,167,197	\$ 8,665,635	\$ 8,797,698		
10 General Fund	\$ 2,212,803	\$ 2,478,224	\$ 2,666,365	\$ 2,703,166	\$ 2,845,996		
050 Civil Div	\$ 1,009,002	\$ 1,187,200	\$ 1,286,959	\$ 1,349,446	\$ 1,399,413		
051 HR	\$ 769,881	\$ 826,919	\$ 788,859	\$ 836,754	\$ 826,966		
137 Juv Div	\$ 433,920	\$ 464,105	\$ 590,547	\$ 516,966	\$ 619,617		
15 Justice Fund	\$ 4,557,772	\$ 5,235,938	\$ 5,500,833	\$ 5,962,469	\$ 5,951,702		
001 Elected Offcl	\$ 4,557,772	\$ 5,235,938	\$ 5,500,833	\$ 5,962,469	\$ 5,951,702		
Sheriff	\$ 44,389,189	\$ 45,455,196	\$ 51,677,889	\$ 48,145,806	\$ 51,353,216		
10 General Fund	\$ 5,287,084	\$ 6,191,160	\$ 7,033,279	\$ 6,591,689	\$ 6,229,900		
049 Auto Shop	\$ 259,978	\$ 375,062	\$ 370,185	\$ 397,119	\$ 400,237		
114 OEM	\$ 800,517	\$ 882,497	\$ 1,045,606	\$ 414,321	\$ 435,623		
120 911	\$ 2,557,921	\$ 2,961,909	\$ 3,617,041	\$ 3,625,161	\$ 3,468,372		
124 911 - Enhncd Sys	\$ 1,668,668	\$ 1,971,692	\$ 2,000,447	\$ 2,155,088	\$ 1,925,668		
11 Replacement Reserve					\$ 1,150,978		
002 Dept					\$ 1,150,978		
15 Justice Fund	\$ 38,233,769	\$ 38,670,519	\$ 43,884,663	\$ 40,984,062	\$ 43,514,349		
001 Elected Offcl	\$ 2,022,332	\$ 2,115,677	\$ 2,920,924	\$ 2,581,970	\$ 2,787,496		
002 Dept	\$ 19,835						
603 Civil	\$ 979,652	\$ 1,090,503	\$ 1,018,166	\$ 1,119,413	\$ 994,149		
604 Animal Cntrl	\$ 251,431	\$ 230,207	\$ 326,524	\$ 321,222	\$ 360,328		
605 Patrol	\$ 13,264,610	\$ 11,543,606	\$ 12,520,516	\$ 12,947,080	\$ 12,316,973		
620 Detective	\$ 2,168,282	\$ 2,762,870	\$ 2,831,289	\$ 2,808,294	\$ 2,866,888		
625 Drivers Lic	\$ 672,483	\$ 819,570	\$ 1,004,619	\$ 981,238	\$ 1,048,299		
630 Records	\$ 771,856	\$ 800,791	\$ 743,612	\$ 788,617	\$ 859,468		
635 SWAT	\$ 59,632	\$ 78,654	\$ 80,593	\$ 88,993	\$ 97,461		
640 S&R	\$ 47,161	\$ 94,563	\$ 49,960	\$ 72,340	\$ 188,990		
650 Maint	\$ 849,316	\$ 1,057,550	\$ 1,180,779	\$ 1,045,363	\$ 1,445,291		
660 Jail Ops	\$ 17,127,180	\$ 18,076,528	\$ 21,207,683	\$ 18,229,532	\$ 20,528,006		
685 Rec Safety			\$ -	\$ -	\$ 21,000		
154 Jail Commissary	\$ 39,158	\$ 34,403	\$ 49,483	\$ 50,000	\$ 45,000		
660 Jail Ops	\$ 39,158	\$ 34,403	\$ 49,483	\$ 50,000	\$ 45,000		
155 Sheriff Donation	\$ 91,740	\$ 118,947	\$ 108,671	\$ 62,564	\$ 59,124		
605 Patrol	\$ 58,655	\$ 62,456	\$ 80,232	\$ 30,264	\$ 29,424		
640 S&R	\$ 33,085	\$ 56,490	\$ 28,439	\$ 32,300	\$ 29,700		
158 Drug Seizure - KCSO Pat	\$ 115,444	\$ 14,687	\$ 33,394	\$ 15,000	\$ 15,000		
605 Patrol	\$ 115,444	\$ 14,687	\$ 33,394	\$ 15,000	\$ 15,000		
36 Snowmobile	\$ 23,792	\$ 3,568	\$ 18,245	\$ 9,050	\$ 4,500		
685 Rec Safety	\$ 23,792	\$ 3,568	\$ 18,245	\$ 9,050	\$ 4,500		

Budget Overview

Departments	FY 2023		FY 2024		FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted	Adopted	
▣ 37 CO Vessel	\$ 598,202	\$ 421,913	\$ 550,155	\$ 433,441	\$ 334,365		
685 Rec Safety	\$ 598,202	\$ 421,913	\$ 550,155	\$ 433,441	\$ 334,365		
▣ Treasurer	\$ 928,786	\$ 1,017,672	\$ 1,045,547	\$ 1,392,256	\$ 1,259,621		
▣ 10 General Fund	\$ 928,786	\$ 1,017,672	\$ 1,045,547	\$ 1,392,256	\$ 1,259,621		
001 Elected Offcl	\$ 928,786	\$ 1,017,672	\$ 1,045,547	\$ 1,392,256	\$ 1,259,621		
Grand Total	\$ 127,337,042	\$ 151,457,324	\$ 156,370,234	\$ 131,724,612	\$ 144,469,454		
<i>*Internal Service Fund and EMS Fund excluded</i>							

RESOLUTION NO. 2025-66

A RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 COUNTY OF KOOTENAI BUDGET

WHEREAS, the Kootenai County Board of Commissioners, pursuant to Idaho Code 31-1601, et. seq., and having met the requirements thereof; and WHEREAS, Section 31-1605, Idaho Code, requires a public hearing on budget appropriations; and

WHEREAS, the Kootenai County Board of Commissioners met in Kootenai County on August 27, 2025 at 6 PM pursuant to the designated published time for the purpose of taking public comment; and

WHEREAS, the Kootenai County Board of Commissioners fixed and determined the amount of the budget for each department and service of Kootenai County on August 27, 2025.

NOW THEREFORE, BE IT RESOLVED that upon the conclusion of said meeting, the Kootenai County Board of Commissioners determined and fixed the amount of the Fiscal Year 2025-2026 budget as follows:

	FY 2026 Budget					Total FY 2026 Budget
	Personnel Expenses	Operating Expenses	Capital Outlay	Debt Services		
GENERAL FUND						
BOCC	\$ 10,625,595	\$ 4,076,513	\$ 32,000	\$ 159,483	\$	\$ 14,893,591
Clerk	\$ 3,125,213	\$ 687,573	\$ 2,000,941	\$ 61,590	\$	\$ 5,875,317
Treasurer	\$ 888,879	\$ 370,742	\$ -	\$ -	\$	\$ 1,259,621
Assessor	\$ 2,751,364	\$ 97,220	\$ -	\$ 15,000	\$	\$ 2,863,584
Coroner	\$ 623,310	\$ 304,528	\$ -	\$ -	\$	\$ 927,838
Sheriff	\$ 4,700,322	\$ 1,203,894	\$ 195,800	\$ 129,884	\$	\$ 6,229,900
Prosecutor	\$ 2,625,840	\$ 220,156	\$ -	\$ -	\$	\$ 2,845,996
TOTAL CURRENT EXPENSE	\$ 25,340,523	\$ 6,960,626	\$ 2,228,741	\$ 365,957	\$	\$ 34,895,847
JUSTICE FUND						
BOCC	\$ 6,740,570	\$ 826,620	\$ -	\$ 240,017	\$	\$ 7,807,207
Sheriff	\$ 33,933,937	\$ 8,582,050	\$ 677,166	\$ 321,196	\$	\$ 43,514,349
Prosecutor	\$ 5,710,111	\$ 241,591	\$ -	\$ -	\$	\$ 5,951,702
TOTAL JUSTICE FUND	\$ 46,384,618	\$ 9,650,261	\$ 677,166	\$ 561,213	\$	\$ 57,273,258
OTHER FUNDS						
Replacement Reserve	\$ -	\$ 117,136	\$ 2,310,388	\$ -	\$	\$ 2,427,524
Liability Insurance	\$ -	\$ 1,461,115	\$ -	\$ -	\$	\$ 1,461,115
Jail Commissary	\$ -	\$ 45,000	\$ -	\$ -	\$	\$ 45,000
Sheriff Donation	\$ -	\$ 59,124	\$ -	\$ -	\$	\$ 59,124
Drug Seizure	\$ -	\$ 15,000	\$ -	\$ -	\$	\$ 15,000
Centennial Trail	\$ -	\$ 6,500	\$ -	\$ -	\$	\$ 6,500
Tourism Promotion	\$ -	\$ 1,000	\$ -	\$ -	\$	\$ 1,000
CityLink	\$ 706,846	\$ -	\$ -	\$ -	\$	\$ 706,846
ARPA	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Airport	\$ 1,147,650	\$ 1,105,322	\$ -	\$ -	\$	\$ 2,252,972
HARSB	\$ -	\$ 61,405	\$ -	\$ -	\$	\$ 61,405
County Fair	\$ -	\$ -	\$ -	\$ -	\$	\$ -
Noxious Weed Control	\$ 323,028	\$ 104,486	\$ 15,000	\$ -	\$	\$ 442,514
Health District	\$ -	\$ 1,473,083	\$ -	\$ -	\$	\$ 1,473,083
Historical Society	\$ -	\$ 29,550	\$ -	\$ -	\$	\$ 29,550
Parks & Waterways	\$ 566,799	\$ 238,599	\$ 160,002	\$ -	\$	\$ 965,400
Snowmobile	\$ 5,062	\$ 70,378	\$ 4,500	\$ -	\$	\$ 80,540
Vessel	\$ 369,189	\$ 260,573	\$ 63,995	\$ -	\$	\$ 693,757
Public Access	\$ -	\$ -	\$ 20,004	\$ -	\$	\$ 20,004
Indigent	\$ -	\$ -	\$ -	\$ -	\$	\$ -
District Court	\$ 9,853,251	\$ 1,219,255	\$ -	\$ -	\$	\$ 11,072,506
Court Interlock	\$ -	\$ 15,300	\$ -	\$ -	\$	\$ 15,300
Revaluation	\$ 3,658,114	\$ 409,370	\$ -	\$ -	\$	\$ 4,067,484
Aquifer Protection	\$ -	\$ 839,947	\$ -	\$ -	\$	\$ 839,947
Construction	\$ -	\$ -	\$ -	\$ -	\$	\$ -
TOTAL OTHER FUNDS	\$ 16,629,939	\$ 7,532,743	\$ 2,573,889	\$ -	\$	\$ 26,736,571
TOTAL GOVERNMENTAL FUNDS	\$ 88,355,080	\$ 24,143,630	\$ 5,479,796	\$ 927,170	\$	\$ 118,905,676
ENTERPRISE FUND						
Waste Disposal	\$ 6,103,514	\$ 12,836,264	\$ 6,624,000	\$ -	\$	\$ 25,563,778
GRAND TOTAL COUNTY	\$ 94,458,594	\$ 36,979,894	\$ 12,103,796	\$ 927,170	\$	\$ 144,469,454
INTERNAL SERVICE FUND						
	\$ -	\$ 15,306,055	\$ -	\$ 60,771	\$	\$ 15,366,826
KOOTENAI AMBULANCE DISTRICT						
	\$ -	\$ 4,091,548	\$ -	\$ -	\$	\$ 4,091,548
	\$ 94,458,594	\$ 56,377,497	\$ 12,103,796	\$ 987,941	\$	\$ 163,927,828

REVENUE SUMMARY

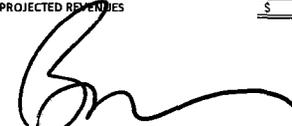
COUNTY	INTERNAL SERVICE FUND	AMBULANCE DISTRICT
PROPERTY TAX	\$ 64,398,070	HEALTH INS: EMPLOYER CONTRIBUTION \$ 12,505,752
ESTIMATED FUND BALANCES	\$ 11,753,699	HEALTH INS: EMPLOYEE CONTRIBUTION \$ 1,781,349
OTHER REVENUE	\$ 67,532,775	OTHER REVENUES \$ 1,079,725
GRANTS	\$ 784,910	ESTIMATED FUND BALANCES \$ -
PROJECTED REVENUES	\$ 144,469,454	PROJECTED REVENUES \$ 15,366,826
		PROPERTY TAX \$ 3,806,169
		ESTIMATED FUND BALANCES \$ -
		OTHER REVENUES \$ 285,379
		GRANTS \$ -
		PROJECTED REVENUES \$ 4,091,548

PROPERTY TAX LEVIED FOR JUDGEMENTS \$ 299,330.00

August 29th, 2025

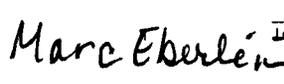
ATTEST:

JENNIFER LOCKE, CLERK


Bruce Mattare, Chair


Marc Eberlein, Commissioner


Leslie Duncan, Commissioner


Marc Eberlein, Commissioner

A moose is running through a lake, splashing water. The background features a dense forest of trees with some yellow foliage, and mountains in the distance. The scene is captured in a cinematic style with soft lighting.

FINANCIAL STRUCTURE & POLICIES

Kootenai County Elected Officials



Marc Eberlein
Commissioner, District 1



Bruce Mattare
Commissioner, District 2
Chair



Leslie Duncan
Commissioner, District 3



Bela Kovacs
Assessor



Jennifer Locke
Clerk



Dr. Duke Johnson
Coroner



Stan Mortensen
Prosecutor



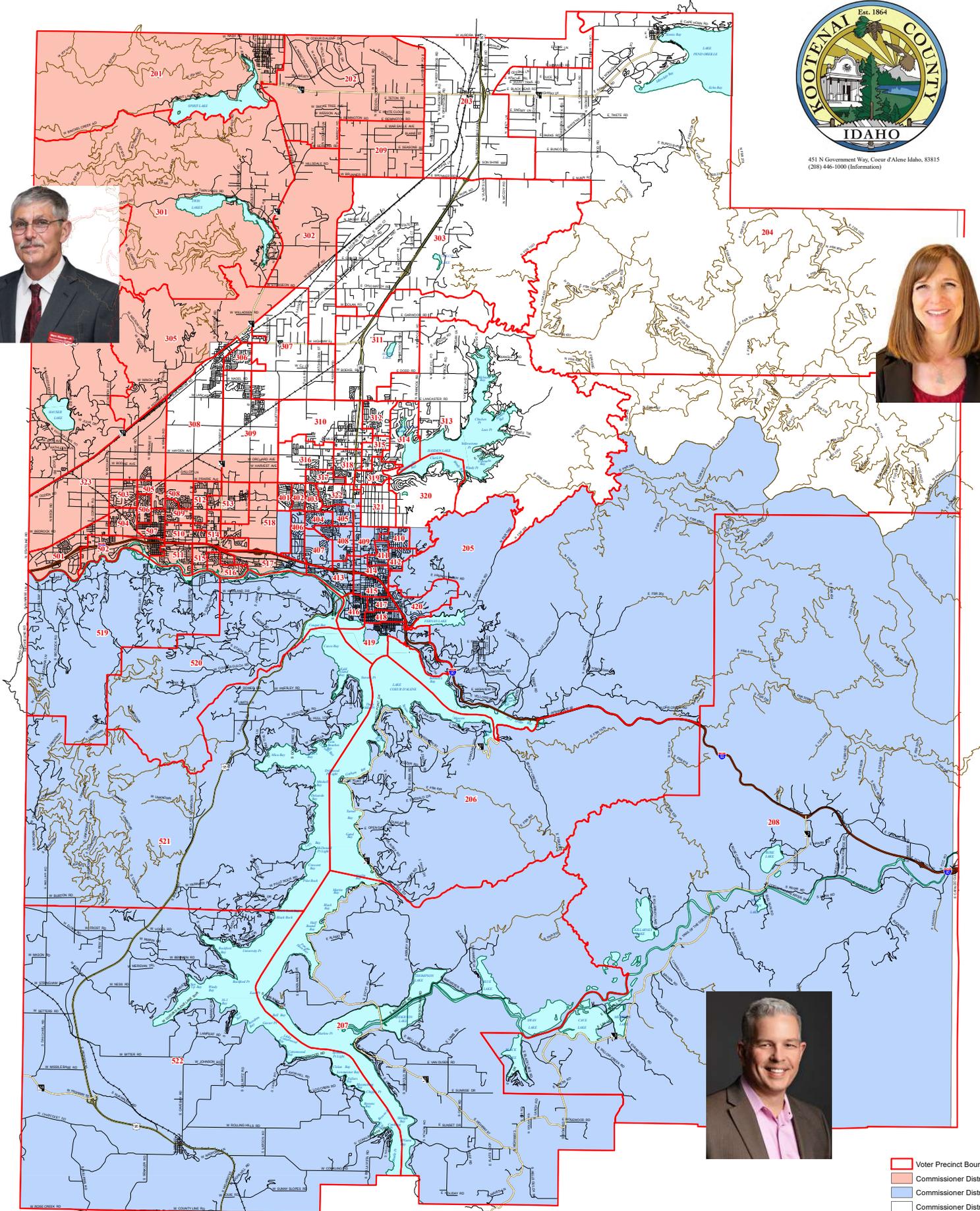
Bob Norris
Sheriff



Steve Matheson
Treasurer



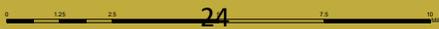
451 N Government Way, Coeur d'Alene Idaho, 83815
 (208) 446-1000 (Information)



- Voter Precinct Boundary
- Commissioner District 1
- Commissioner District 2
- Commissioner District 3

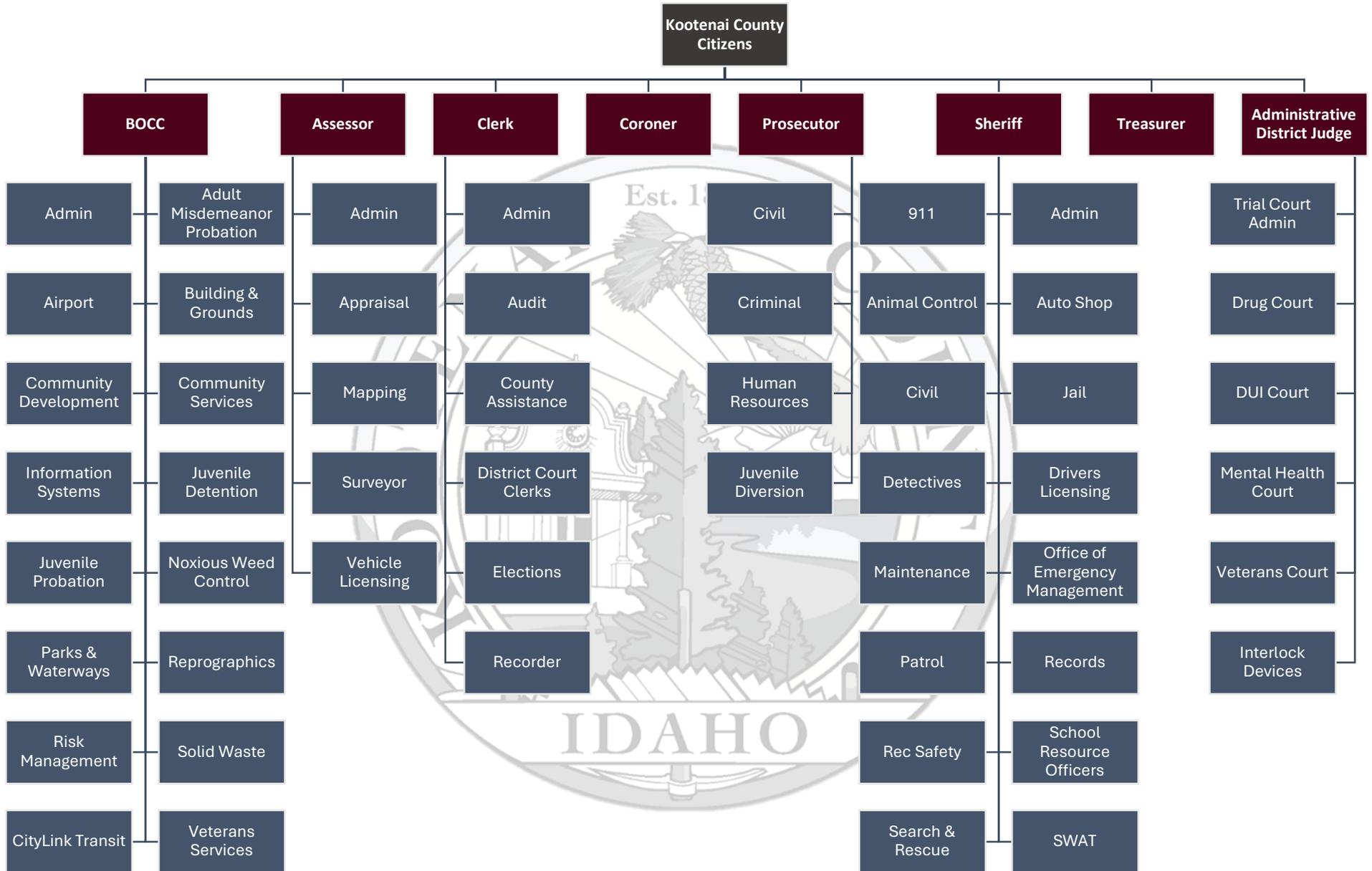
Kootenai County GIS

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 Kootenai County is not responsible for any inaccuracies or omissions.



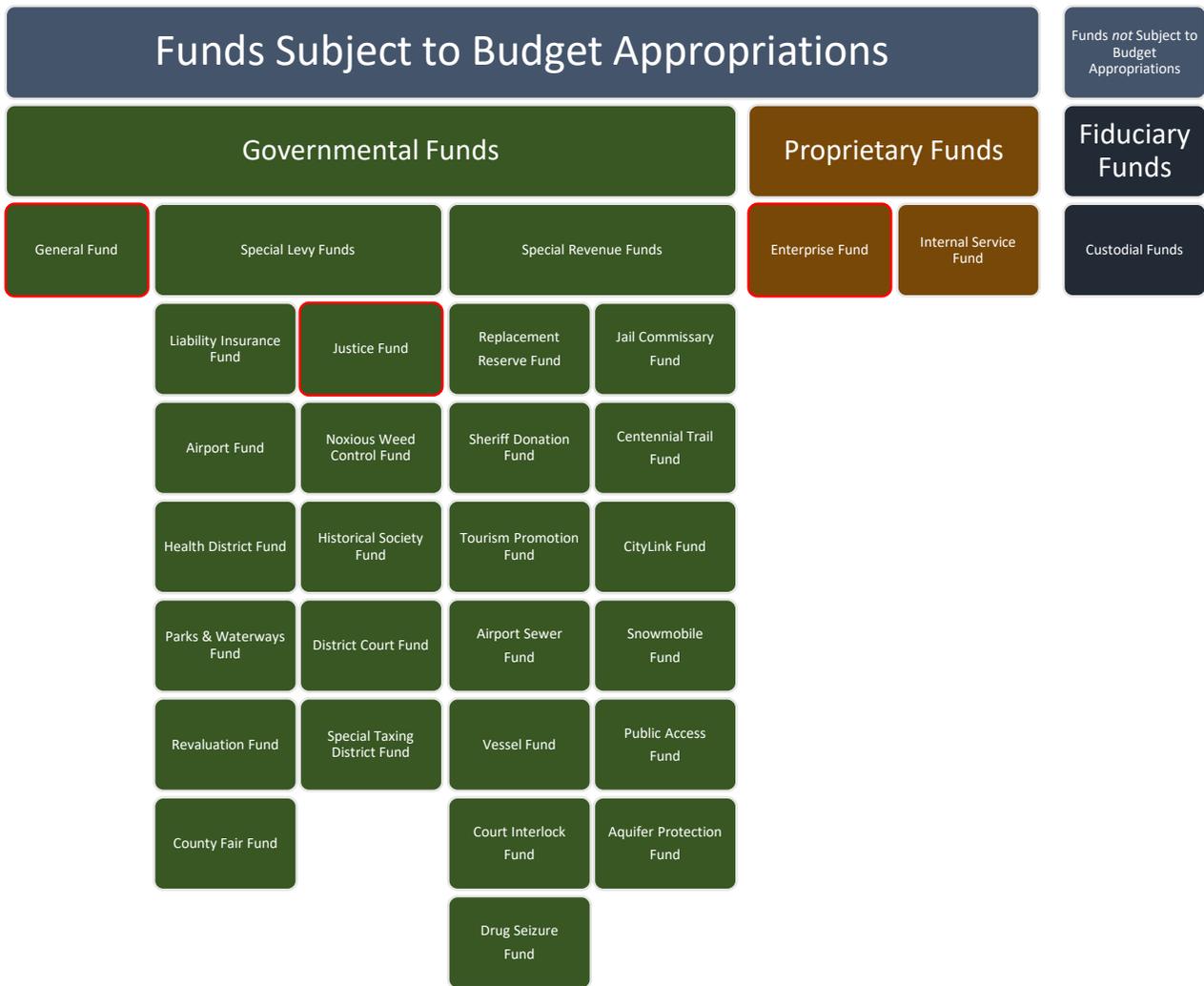
INTERSTATE LOCAL ROAD L Lakes
 U.S. HIGHWAY SEASONAL ROAD
 STATE HIGHWAY Rail Roads

Kootenai County Organization Chart



Fund Structure

The graphic below illustrates the County's fund structure. See the [Fund Summaries](#) for complete descriptions of every individual fund. Those outlined in red meet the criteria for classification as major budgetary funds each fiscal year.



Fund Structure

Fund Accounting

The County utilizes the fund accounting method to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to segregate financial transactions by certain functions, activities, or restrictions.

A fund is a distinct fiscal and accounting entity with a self-balancing set of accounts used to manage financial resources and expenditures for specific activities based on regulations or restrictions. The goal is to demonstrate fiscal accountability and compliance with legal requirements to those providing resources, such as taxpayers. The County maintains the following fund types in the annual budget, which are all subject to appropriation.

Governmental Funds

- General Fund – this is the primary operating fund of the County and accounts for all financial resources except those required or allowed to be accounted for in another fund, or those allowed to have a special levy in another fund.
- Special Levy Funds – these funds are authorized by Idaho Code to collect property taxes as a separate levy from the General Fund, and their tax revenues are restricted in use to certain activities.
- Special Revenue Funds – these funds account for specific revenues that are restricted by law or administrative action to expenditures for specified purposes.

Proprietary Funds

- Enterprise Fund – accounts for operations in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is to be funded primarily through user charges.
- Internal Service Fund – accounts for the costs provided by one department to other departments of the County.

The financial activities of the following fund types are excluded from the County's budget appropriations, as they are not resources or obligations of the County. However, these funds are included in the audited Annual Comprehensive Financial Report (ACFR).

Fiduciary Funds

- Custodial Funds – account for assets held by the County as trustee for other governmental units and/or other funds. These funds are custodial in nature (assets with corresponding liabilities) and do not involve measurement of operations (revenues and expenses).

Major Budgetary Funds

Per GASB 34, major funds are funds whose revenues or expenditures are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. The General Fund, Justice Fund, and Solid Waste Enterprise Fund meet the criteria for classification as major budgetary funds each fiscal year. The Internal Service Fund and Special Taxing District are not included in this analysis.

Budgetary Unit (Department) – Fund Relationship

The County’s budgetary units are referred to as “Departments”. This chart represents each Department’s relationship with the County’s budgetary funds. The Departments are grouped by fund, and the funds are grouped by fund type. Funds in green are governmental funds. Funds in orange are proprietary funds. A dollar amount indicates a Department’s budget appropriations in that fund. For a detailed description of each Department, see the [Department Summaries](#).

Budgetary Units Departments per Fund	Total FY 2026	Governmental Funds			Proprietary Funds	
		General Fund	Special Levy Funds	Special Revenue Funds	Enterprise Fund	Internal Service Fund
10 General Fund	\$ 34,895,847					
413 DMV-CDA	\$ 1,815,256	\$ 1,815,256				
417 DMV-PF	\$ 29,674	\$ 29,674				
001 Elected Offcl	\$ 4,125,857	\$ 4,125,857				
003 Gen Accts	\$ 3,208,723	\$ 3,208,723				
005 Transit	\$ 3,712	\$ 3,712				
010 B & G	\$ 1,404,419	\$ 1,404,419				
018 Veterans Svc	\$ 298,115	\$ 298,115				
020 Comm Develop	\$ 4,667,294	\$ 4,667,294				
030 Repro/Mail Ctr	\$ 583,397	\$ 583,397				
040 IT	\$ 3,819,719	\$ 3,819,719				
049 Auto Shop	\$ 400,237	\$ 400,237				
050 Civil Div	\$ 1,399,413	\$ 1,399,413				
051 HR	\$ 826,966	\$ 826,966				
114 OEM	\$ 435,623	\$ 435,623				
120 911	\$ 3,468,372	\$ 3,468,372				
124 911 - Enhncd Sys	\$ 1,925,668	\$ 1,925,668				
137 Juv Div	\$ 619,617	\$ 619,617				
201 Auditor	\$ 2,279,279	\$ 2,279,279				
205 Elections	\$ 3,011,481	\$ 3,011,481				
209 Recorder	\$ 459,986	\$ 459,986				
245 County Assistance	\$ 113,039	\$ 113,039				
11 Replacement Reserve	\$ 2,427,524					
002 Dept	\$ 1,150,978			\$ 1,150,978		
003 Gen Accts	\$ 1,276,546			\$ 1,276,546		
13 Liability Insurance	\$ 1,461,115					
053 Liability Ins	\$ 1,461,115		\$ 1,461,115			
14 Health Ins	\$ 15,366,826					
056 Health Ins	\$ 15,356,766					\$ 15,356,766
057 Wellness Program	\$ 10,060					\$ 10,060
15 Justice Fund	\$ 57,273,258					
001 Elected Offcl	\$ 8,739,198		\$ 8,739,198			
003 Gen Accts	\$ 302,521		\$ 302,521			
060 Public Defndr	\$ 270,498		\$ 270,498			
128 JDET Ctr	\$ 3,779,404		\$ 3,779,404			
132 AMP	\$ 1,611,664		\$ 1,611,664			
139 Juv Pro	\$ 1,843,120		\$ 1,843,120			
603 Civil	\$ 994,149		\$ 994,149			
604 Animal Cntrl	\$ 360,328		\$ 360,328			
605 Patrol	\$ 12,316,973		\$ 12,316,973			
620 Detective	\$ 2,866,888		\$ 2,866,888			
625 Drivers Lic	\$ 1,048,299		\$ 1,048,299			
630 Records	\$ 859,468		\$ 859,468			

Budgetary Unit (Department) – Fund Relationship

Budgetary Units	Total	Governmental Funds			Proprietary Funds	
Departments per Fund	FY 2026	General Fund	Special Levy Funds	Special Revenue Funds	Enterprise Fund	Internal Service Fund
635 SWAT	\$ 97,461		\$ 97,461			
640 S&R	\$ 188,990		\$ 188,990			
650 Maint	\$ 1,445,291		\$ 1,445,291			
660 Jail Ops	\$ 20,528,006		\$ 20,528,006			
685 Rec Safety	\$ 21,000		\$ 21,000			
154 Jail Commissary	\$ 45,000					
660 Jail Ops	\$ 45,000			\$ 45,000		
155 Sheriff Donation	\$ 59,124					
605 Patrol	\$ 29,424			\$ 29,424		
640 S&R	\$ 29,700			\$ 29,700		
158 Drug Seizure - KCSO Patrol	\$ 15,000					
605 Patrol	\$ 15,000			\$ 15,000		
18 Centennial Trail	\$ 6,500					
004 Tax Supprt	\$ 6,500			\$ 6,500		
19 Tourism Promo	\$ 1,000					
004 Tax Supprt	\$ 1,000			\$ 1,000		
20 Public Transport	\$ 706,846					
070 Bus Svc	\$ 706,846			\$ 706,846		
30 Airport	\$ 2,252,972					
101 Airport	\$ 2,252,972		\$ 2,252,972			
301 Airport Sewer Fund	\$ 61,405					
101 Airport	\$ 61,405			\$ 61,405		
32 Noxious Weed Control	\$ 442,514					
002 Dept	\$ 442,514		\$ 442,514			
33 Health Dist	\$ 1,473,083					
004 Tax Supprt	\$ 1,473,083		\$ 1,473,083			
34 Hist Society	\$ 29,550					
004 Tax Supprt	\$ 29,550		\$ 29,550			
35 Parks	\$ 965,400					
002 Dept	\$ 965,400		\$ 965,400			
36 Snowmobile	\$ 80,540					
167 State Mgmt	\$ 76,040			\$ 76,040		
685 Rec Safety	\$ 4,500			\$ 4,500		
37 CO Vessel	\$ 693,757					
155 WW	\$ 359,392			\$ 359,392		
685 Rec Safety	\$ 334,365			\$ 334,365		
38 Pub Access	\$ 20,004					
004 Tax Supprt	\$ 20,004			\$ 20,004		
45 District Court	\$ 11,072,506					
001 Elected Offcl	\$ 5,288,688		\$ 5,288,688			
221 DC-Clerks	\$ 5,783,818		\$ 5,783,818			
455 Court Interlock	\$ 15,300					
172 Court Interlock Device	\$ 15,300			\$ 15,300		
46 Revaluation	\$ 4,067,484					
421 Appraisal	\$ 3,304,023		\$ 3,304,023			
425 Land Records	\$ 763,461		\$ 763,461			
47 EMS	\$ 4,091,548					
173 Emergency Svc Cont	\$ 4,091,548		\$ 4,091,548			
49 Aquifer Protection	\$ 839,947					
170 Aquifer Prot Dist	\$ 839,947			\$ 839,947		
50 Construction	\$ -					
101 Airport	\$ -			\$ -		
155 WW	\$ -			\$ -		

Budgetary Unit (Department) – Fund Relationship

Budgetary Units	Total	Governmental Funds			Proprietary Funds	
Departments per Fund	FY 2026	General Fund	Special Levy Funds	Special Revenue Funds	Enterprise Fund	Internal Service Fund
60 Solid Waste	\$ 25,563,778					
002 Dept	\$ 10,523,874				\$ 10,523,874	
182 Ramsey Trnsfr Stn	\$ 3,606,281				\$ 3,606,281	
183 Prairie Trnsfr Stn	\$ 2,701,570				\$ 2,701,570	
187 Rural Sys	\$ 880,698				\$ 880,698	
190 Fighting Creek	\$ 7,851,355				\$ 7,851,355	
Grand Total	\$ 163,927,828	\$ 34,895,847	\$ 83,129,430	\$ 4,971,947	\$ 25,563,778	\$ 15,366,826

Financial Policies

At this time, the Kootenai County Board of Commissioners has not formally adopted budgetary or financial policies as prescribed by GFOA's Best Practices - Adoption of Financial Policies and instead relies on Idaho State statute for guidance on financial planning. Currently, there are several resolutions that formalize procedures for specific items and those resolutions or policies have been included. The following accounting and budgetary guidelines were created to direct the financial process and reporting and are followed by County departments as standard operating procedures. These procedural guidelines create a solid foundation for service, transparency, and accountability.

ACCOUNTING POLICIES

The objective of these accounting policies is to ensure that all financial transactions of Kootenai County are carried out according to state statutes, Federal grant guidelines and the principles of sound financial management.

ACCOUNTING STANDARDS

The County prepares financial statements and maintains our accounting system according to Generally Accepted Accounting Principles (GAAP) and adheres to the accounting standards of the Governmental Accounting Standards Board (GASB), as well as prescribed best practices of the Government Finance Officers Association (GFOA).

BASIS OF BUDGETING

The County's budget for governmental and fiduciary fund types is prepared using a modified accrual basis, the same presentation as the audited financial statements. Under a modified basis, revenues are recognized when they become available, that is, when they are collectible within the fiscal year or within 30 days of the end of the fiscal year. Expenditures are generally recorded when a liability is incurred. Capital expenditures are budgeted so the required cash flow is available at the time of acquisition. The County shall adopt and maintain a balanced budget as required by Idaho statute. A balanced budget means that revenues equal expenses. For each fund, ongoing costs shall not exceed ongoing revenues plus available fund balances used in accordance with fund restrictions and Board approval. Kootenai County regularly makes changes to the Adopted Budget to account for items such as grant awards, capital project roll forwards, and unanticipated revenue. A budget amendment process requires approval by the Board of County Commissioners.

ANNUAL EXTERNAL AUDIT

As required by Idaho statute, as well as by the County's use of state and federal grant funds, an annual audit is performed by a firm selected by the Board of County Commissioners via a competitive RFP process. The agreement with the firm is for 3 years and at each 3 year interval the agreement is re-analyzed. The firm issues an official opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required.

FINANCIAL REPORTS

The County issues an annual budget report and an Annual Comprehensive Financial Report (ACFR), which includes the Schedule of Expenditures of Federal Awards (SEFA) and the audited financial statements. All issued reports are compiled in accordance with GAAP. In addition, summary financials are presented to the BOCC quarterly and expense reports are issued monthly. The County maintains an accounting system that allows for all financial data to be compiled and entered according to GAAP, as well as provide access to reporting and accounting for all County departments.

Financial Policies

PROCUREMENT

The County maintains a Procurement Procedures Policy regarding federally funded purchases. It is updated as needed by the Prosecutor's office to conform to Idaho statute and federal guidelines.

FIXED ASSETS

The County's capitalization threshold for fixed assets is \$10,000. Certain exceptions are made if grant funded purchases require a \$5,000 threshold.

MINIMUM FUND BALANCE

The Board annually establishes minimum levels of fund balance reserves, also known as Emergency Funds, to ensure County operations could continue in the event of an unforeseen emergency. Fund balance is an important funding source, both for unanticipated mid-year expenses and to cover one-time purchases requested during the budget process. The County targets a minimum reserve of 3 months (25%) of operating costs, however the Board may choose a lesser amount if they wish. The Auditor's Office will always recommend the target of 3 months.

The objective of the minimum reserves is not to hold funds merely as a source of interest revenue, but rather to provide adequate resources for cash flow and contingency purposes, while maintaining reasonable tax rates. These funds help to mitigate against current and future unknown risks, address long-term financial planning, protect against increases in service delivery costs, avoid cash flow interruptions, and avoid the need for operational based borrowing. These take precedence over fund balance usage in the budget.

The County maintains certain levels of fund balance to protect against these risks. Subsequent to the annual year-end audit, the Auditor's office conducts an analysis of the General Fund and reviews potential risk factors including: changes in projected property taxes and charges for services, likelihood of extreme events and the associated recovery from them, fund balances in other funds, self-insurance liabilities, state revenue sharing, sales tax, investment performance, pending lawsuits, and general uncertainty.

Available fund balances will not be used for ongoing operating expenditures unless the Commissioners formally commit amounts to the current budget. Otherwise, available balances in excess of recommended guidelines are earmarked as assigned fund balance to address future needs of the County, such as large capital projects, grant match, or unexpected large healthcare claims. Emphasis will be placed on one-time uses such as capital expenditures which achieve future operating cost reductions. The use of fund balances is subject to approval by the Board of County Commissioners.

REVENUE POLICIES & STRUCTURE

The objective of these revenue policies is to ensure that funding for public programs is derived from a fair, equitable, and adequate resource base, while minimizing burdens on taxpayers. The County will maintain a diversified and stable revenue system to shelter programs from short-term fluctuations in any single revenue source.

FUNDING FOR SERVICES

Services that have countywide benefits are funded with revenue sources that are generated from a broad base, such as property taxes and intergovernmental revenues. Services with specific customer use are funded with charges for services directly related to the level of service provided. The County maximizes the utilization of these charges for services in lieu of property tax revenues.

Financial Policies

CHARGES FOR SERVICES

The County establishes user charges and fees at a level which reflects the costs of providing the service, to the extent legally allowable. Operating, direct, indirect, and capital costs shall be considered in establishing charges for services. Elected officials and their department heads review charges and fees annually and make appropriate modifications as necessary to ensure funding keeps pace with the costs of providing service.

INTERNAL SERVICE FEES

When interdepartmental charges are used to fund internal functions, charges shall reflect full costs and indirect expenses shall be included where practical.

LICENSES AND PERMITS

The County establishes license and permit levels which reflect full administrative costs, to the extent legally allowable.

FINES & FORFEITURES

Levels of fines are set and enforced according to various considerations, including legal guidelines, deterrent effect, and administrative costs. Since the purpose of penalties and interest against those violating County ordinances is to deter continuing or future offenses, the County will not institute any increase in fine amounts with the singular purpose of increasing revenues.

INTERGOVERNMENTAL

The County seeks all possible Federal, State, and local reimbursement for County programs and services provided.

DEDICATED REVENUES

Except where required by law or Generally Accepted Accounting Principles (GAAP), no revenues shall be dedicated for a specific purpose. All non-restricted revenues shall be deposited in the General Fund and appropriated during the annual budget process.

EXPENDITURE POLICIES

The objective of these expenditure policies is to ensure funds are expended in accordance with approved budget appropriations, GAAP, and the County's accounting policies.

BUDGET EXPENDITURE CATEGORIES

The County's expenditures are classified in four categories – personnel (A budget), operating (B budget), capital (C budget), and debt (D budget). The use of funds in excess of approved appropriations within each budget category, by any elected official or their designee, is prohibited without the express written approval of the Board of County Commissioners. Appropriated funds in each budget classification are limited in use for that classification only. Any recapture or savings must have Board approval before being re-allocated.

PERSONNEL EXPENDITURES

The Board of County Commissioners provides budget appropriations for departments sufficient to cover costs for full and part-time budgeted positions, overtime, seasonal staffing, and for all related employer-paid benefits necessary for each position. Any changes to personnel wages require the approval of the Board.

Financial Policies

OPERATING EXPENDITURES

The operating budget for each department is appropriated to each elected official to address the operational needs of their departments. Elected officials and department heads may spend up to \$10,000 per transaction within a B budget line item without advance approval from the Board. Expenditures in excess of \$10,000 per transaction shall require express Board approval unless authorized through a Board-signed contractual agreement. All contractual agreements require Board approval and signature prior to payment.

CAPITAL EXPENDITURES

The capital budget is appropriated for specific Board approved capital expenditures. Funds must be spent on the specific purchases approved by the Board. Any expenditures of appropriated funds on projects other than those approved by the Board is prohibited.

ACCOUNTS PAYABLE

Departments enter and approve vendor invoices for payment on a weekly basis in the accounting system. The Auditor's Office reviews these proposed expenditures for the purpose of determining adherence to the approved accounting procedures and budget appropriations. The Board of Commissioners reviews the Auditor's report of proposed expenditures weekly and approves payment in a public meeting. Once approved, the Auditor's Office issues checks for payment. The Clerk and Board of Commissioners review monthly expenditure reports to determine adherence to the approved budget appropriations.

BORROWING FOR OPERATIONS

The County does not use debt or bond financing to fund current expenditures.

CAPITAL PURCHASES

Operating expenditures are considered in the approval of capital outlays. All individual assets purchased by the County which have a cost of \$10,000 or greater are classified as Capital and depreciated over the expected useful life. Individual assets with a cost of less than \$10,000 are classified as Capital only at a department's request and are usually due to federal grant requirements. Each department's operating budget provides for the adequate maintenance and repair of capital items from current revenues. Board approval is required for the disposal, sale, donation, or transfer of any individual assets with a current value in excess of \$250.

DEBT

The County is guided by Idaho State Statute with regard to debt and the limits thereof; 2% of assessed market value. Currently, the County is debt free with the goal of maintaining such status for fiscal year 2026. However, as a result of the provisions of GASB 87 and GASB 96, certain lease liabilities are reported under the debt category.

BUDGETING POLICIES

The objective of these budget policies is to ensure that all competing requests for County resources are evaluated and approved within expected fiscal constraints and that budgeted revenues accurately align with trends, forecasts, legislation, and statute.

BUDGETARY CONTROLS

The County maintains a budgetary control system to ensure adherence to the adopted budget and associated appropriations. Elected Officials or their designees shall have primary responsibility and

Financial Policies

budgetary system access for ensuring compliance with their approved departmental budget. Any Elected Official, or their designee, that approves any claim or expenditure in excess of any budget appropriation, for an emergency or as ordered by a court with competent jurisdiction, is liable to the County for the claim or expenditure.

The Auditor Department reviews disbursements on a weekly basis via the Accounts Payable process to ensure adherence to approved accounting procedures and budget appropriations. The accounting system flags transactions for review that exceed budget appropriations per line item and per budget classification category.



Budget Functions

The budget uses Functions to break down expenditures. Functions are categories within funds that are descriptive of the departments and services budgeted within them. The chart below reflects the amount of the total budget dedicated to each function, not including the Internal Service Fund or Special Taxing District.

GENERAL GOVERNMENT Provides administrative support for County government. Includes direct public services such as Elections, Department of Motor Vehicles, Transit, and Community Development, as well as County Administration including the Board of County Commissioners, Human Resources, Finance, Appraisal, Court Services, and IT Services.

PUBLIC SAFETY Works to provide a safe, secure community. Includes the Coroner's Office, Sheriff's Office, Probation, Emergency Services, E-911 Communications Center, Criminal Prosecution, and other Public Safety activities.

CULTURE AND RECREATION Includes the County Parks and Waterways, as well as outside organizations such as Kootenai County Historical Society, Kootenai County Fair, and Centennial Trail support.

HEALTH AND WELFARE Includes support for Aquifer Protection District and Panhandle Health District.

PUBLIC WORKS Provides Airport operations and support.

SANITATION Provides noxious weed control throughout the County.

SOLID WASTE Supports the operation, maintenance, and capital improvement of the landfill system. Revenues are received from user fees.

Budget Functions

The table below shows the 2026 budget per Department, sorted by fund on the left and the corresponding budget function on the right.

Departments	General Government	Public safety	Culture and recreation	Health and Welfare	Public works	Sanitation	Solid waste
10 General Fund	\$ 27,274,612	\$ 7,621,235					
413 DMV-CDA	\$ 1,815,256						
417 DMV-PF	\$ 29,674						
001 Elected Offcl	\$ 3,198,019	\$ 927,838					
003 Gen Accts	\$ 3,208,723						
005 Transit	\$ 3,712						
010 B & G	\$ 1,404,419						
018 Veterans Svc	\$ 298,115						
020 Comm Develop	\$ 4,667,294						
030 Repro/Mail Ctr	\$ 583,397						
040 IT	\$ 3,575,602	\$ 244,117					
049 Auto Shop	\$ 400,237						
050 Civil Div	\$ 1,399,413						
051 HR	\$ 826,966						
114 OEM		\$ 435,623					
120 911		\$ 3,468,372					
124 911 - Enhncd Sys		\$ 1,925,668					
137 Juv Div		\$ 619,617					
201 Auditor	\$ 2,279,279						
205 Elections	\$ 3,011,481						
209 Recorder	\$ 459,986						
245 County Assistance	\$ 113,039						
11 Replacement Reserve	\$ 1,276,546	\$ 1,150,978					
002 Dept		\$ 1,150,978					
003 Gen Accts	\$ 1,276,546	\$ -					
13 Liability Insurance	\$ 1,461,115						
053 Liability Ins	\$ 1,461,115						
15 Justice Fund		\$ 57,273,258					
001 Elected Offcl		\$ 8,739,198					
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132 AMP		\$ 1,611,664					
139 Juv Pro		\$ 1,843,120					
603 Civil		\$ 994,149					
604 Animal Cntrl		\$ 360,328					
605 Patrol		\$ 12,316,973					
620 Detective		\$ 2,866,888					
625 Drivers Lic		\$ 1,048,299					
630 Records		\$ 859,468					
635 SWAT		\$ 97,461					
640 S&R		\$ 188,990					
650 Maint		\$ 1,445,291					
660 Jail Ops		\$ 20,528,006					
685 Rec Safety		\$ 21,000					
154 Jail Commissary		\$ 45,000					
660 Jail Ops		\$ 45,000					
155 Sheriff Donation		\$ 59,124					
605 Patrol		\$ 29,424					
640 S&R		\$ 29,700					
158 Drug Seizure - KCSO Patrol		\$ 15,000					
605 Patrol		\$ 15,000					
18 Centennial Trail			\$ 6,500				
004 Tax Supprt			\$ 6,500				

Budget Functions

Departments	General Government	Public safety	Culture and recreation	Health and Welfare	Public works	Sanitation	Solid waste
19 Tourism Promo			\$ 1,000				
004 Tax Supprt			\$ 1,000				
20 Public Transport	\$ 706,846						
070 Bus Svc	\$ 706,846						
30 Airport					\$ 2,252,972		
101 Airport					\$ 2,252,972		
301 Airport Sewer Fund					\$ 61,405		
101 Airport					\$ 61,405		
32 Noxious Weed Control						\$ 442,514	
002 Dept						\$ 442,514	
33 Health Dist				\$ 1,473,083			
004 Tax Supprt				\$ 1,473,083			
34 Hist Society			\$ 29,550				
004 Tax Supprt			\$ 29,550				
35 Parks			\$ 965,400				
002 Dept			\$ 965,400				
36 Snowmobile		\$ 4,500	\$ 76,040				
167 State Mgmt			\$ 76,040				
685 Rec Safety		\$ 4,500					
37 CO Vessel		\$ 334,365	\$ 359,392				
155 WW			\$ 359,392				
685 Rec Safety		\$ 334,365					
38 Pub Access			\$ 20,004				
004 Tax Supprt			\$ 20,004				
45 District Court	\$ 5,783,818	\$ 5,288,688					
001 Elected Offcl		\$ 5,288,688					
221 DC-Clerks	\$ 5,783,818						
455 Court Interlock		\$ 15,300					
172 Court Interlock Device		\$ 15,300					
46 Revaluation	\$ 4,067,484						
421 Appraisal	\$ 3,304,023						
425 Land Records	\$ 763,461						
49 Aquifer Protection				\$ 839,947			
170 Aquifer Prot Dist				\$ 839,947			
50 Construction			\$ -		\$ -		
101 Airport					\$ -		
155 WW			\$ -				
60 Solid Waste							\$ 25,563,778
002 Dept							\$ 10,523,874
182 Ramsey Trnsfr Stn							\$ 3,606,281
183 Prairie Trnsfr Stn							\$ 2,701,570
187 Rural Sys							\$ 880,698
190 Fighting Creek							\$ 7,851,355
Grand Total	\$ 40,570,421	\$ 71,807,448	\$ 1,457,886	\$ 2,313,030	\$ 2,314,377	\$ 442,514	\$ 25,563,778

A moose is running through a lake, splashing water. The background features a dense forest of trees with some yellow leaves, and mountains in the distance. The text "BUDGET PROCESS & SUMMARIES" is overlaid in white, bold, sans-serif font.

BUDGET PROCESS & SUMMARIES

Budget Process

STATUTORY DEADLINES

Kootenai County adheres to Idaho Code Title 31, Chapter 16 that provides deadlines for major stages of the budget process as outlined below:

On or before the 1st Monday in May – the Clerk, as the County Budget Officer, shall notify in writing each county official that they need to file an itemized estimate of revenues and expenditures required by their departments, on forms supplied by the Clerk, no later than the 3rd Monday in May (IC 31-1602(2)).

On or before the 3rd Monday in May – the County officials are to file their itemized estimate of revenues and expenditures with the Clerk, who then begins the preparation of the preliminary County budget for the next fiscal year (IC 31-1602(2)).

On or before the 1st Monday in August – the Clerk must present a preliminary balanced budget to the Board of County Commissioners for a final review of itemized estimated revenues and expenditures. The Board of County Commissioners shall consider the proposed budget in detail and agree upon a tentative amount to be appropriated for the ensuing fiscal year to each department's budget (IC 31-1604).

On or before the 3rd week of August – the Clerk must have published the tentative budget, including the anticipated revenue from property taxes and the total of revenues anticipated from sources other than property taxes, and the amount proposed to be appropriated to each department, with amounts expended in each of the two previous fiscal years by each department, along with the time and place that the Board of County Commissioners will meet to consider and fix a final budget. (IC 31-1604).

On or before the Tuesday following the first Monday of September – the Board of County Commissioners shall begin public deliberations on the final budget. The hearing may be continued from day to day until concluded but must be concluded by the 2nd Monday in September. County Commissioners shall, by resolution, adopt a final budget for the ensuing fiscal year, which shall in no event be greater than the amount of the published preliminary budget or include an amount to be raised from property taxes greater than the amount published (IC 31-1605).

INTERNAL PROCESS

The County budgets its revenues and expenditures as required by Idaho Code Title 31, Chapter 16. Following these guidelines, the County adopts annual appropriated budgets for General, Special Levy, Special Revenue, and Enterprise Funds. All appropriated budgets are adopted on a non-GAAP cash basis.

Budget Development

The budget system is opened in the County's ERP system in mid-March, after the Auditor has met with the BOCC and received their direction for the development of the budget cycle. Each Elected Official or their department head enters their proposed budget for the next fiscal year commencing October 1 into the ERP system. Their budgets include proposed expenditures by department, categorized by personnel, operating, and capital expenses. If applicable, each department also must submit their estimated revenues for the next fiscal year. Requests for changes to personnel are required to be submitted on a Personnel Request Form and reviewed by HR (except for requests for new FTE's and overtime

Budget Process

increases). Requests for New Programs (such as new software, leases, operational divisions, etc) are required to be submitted on a New Program Request form. Requests for Capital Purchases are required to be submitted on a Capital Request Form and include 3 quotes.

Budget Review

The Auditor's Office reviews departmental budgets to ensure expenses and revenues are budgeted in the appropriate accounts, increases or decreases align with trend, and requested increases include the required supporting documentation. The Auditor's Office also performs various analyses of budgeted revenues and expenses. Departmental budgets are due to the Auditor on or before the third Monday in May. Once all budgets are submitted to the Auditor, the Auditor compiles the entire budget and presents it to the Board in a Budget Kickoff public presentation in early June. The presentation includes a summary of the current budget deficit or surplus, and a summary of all requests. In the following weeks, each Elected Official presents their individual budgets to the BOCC in public meetings, for the BOCC to have a more in-depth understanding of the requests from each Elected Official.

The Auditor also facilitates budget deliberation meetings with the BOCC over the course of June and July, to help the BOCC balance the budget by making certain approvals and cuts to the budget requests. During budget deliberation meetings, the Auditor provides the BOCC with summaries of various budget information, to help facilitate their decision-making process. All budget deliberation meetings are publicly noticed meetings, open to the public, and citizens can attend and give comments at every meeting.

Budget Adoption

On or before the first Monday in August, the Auditor must submit the suggested budget to the County Commissioners for their review and tentative approval of a total appropriation amount. When the tentative budget has been approved, it must be published in the newspaper, along with the date, time, and location of the public hearing. A public budget hearing is conducted by the County on or before the Tuesday after Labor Day to obtain taxpayer comments, and, upon conclusion of the hearing, the County Commissioners vote to approve the final budget. At the following meeting, the Board again votes to legally adopt the final budget by resolution.

In no event shall the final budget be greater than the amount of the published tentative budget, and the amount of property tax may not exceed the amount published. Per Idaho Code Title 31-1605, the actual expenditures for the ensuing fiscal year shall not exceed the appropriations legally adopted by the Commissioners. The County's policy is that amounts may not be transferred between personnel services and other charges and services (including capital outlay); also amounts may not be transferred between departments or funds.

Budget Amendments

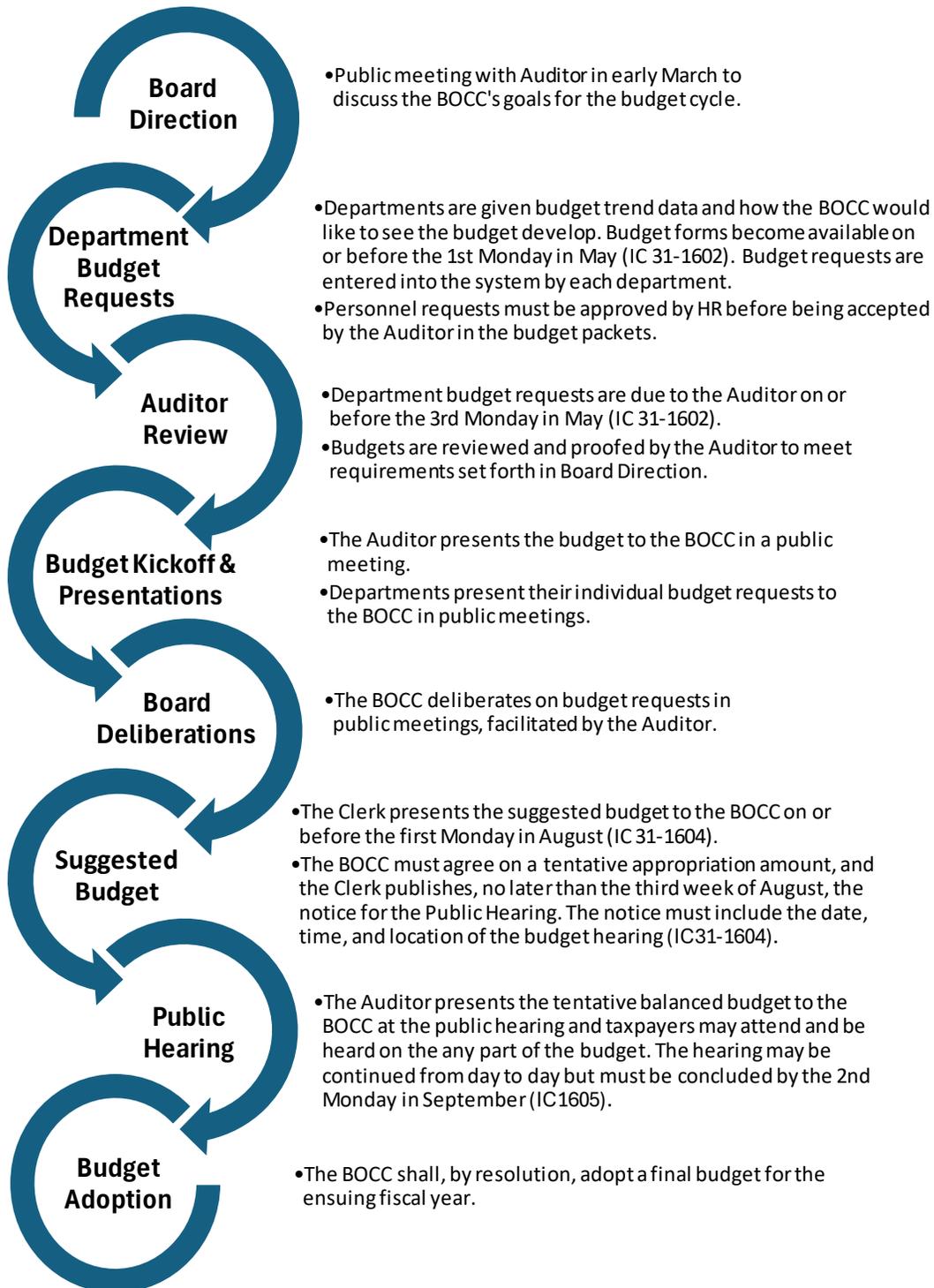
Kootenai County regularly makes changes to the Adopted Budget to account for items such as grants and unanticipated revenue. All budget amendments are approved by the County Commissioners during weekly business meetings and then adopted via resolution by the County Commissioners at year-end.

All appropriations, other than those for incomplete capital improvements, lapse at the end of the fiscal year. Lawful claims presented thereafter against any subsequent appropriation will be paid for in the

Budget Process

ensuing budget. Encumbrance accounting, the recording of purchase orders, contracts and other commitments for the expenditure of monies to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all funds. All encumbrances are canceled when appropriations lapse.

Budget Calendar



Kootenai County

FY26 Budget Cycle

Board Direction for Development of Budget

March 6, 2025

A Budget (Personnel)

Y	No individual step requests (steps will be approved Countywide or not at all)
Y	All requests must be reviewed by HR before being added to the budget (see exceptions below) <i>Exceptions: OT, On Call Pay, Bonuses, Service Awards, and additional existing positions</i>
Y	Countywide Steps on employee Anniversary Date - Auditor to provide calculation at Budget Kickoff Presentation
Y	Open budget with Employee Bonuses and Service Awards accounts at \$0 countywide (does not include sign-on bonuses)
Y	Job evaluations process (re-classifications/re-grades) - follow Policy 600
Y	Elected Official wages - no increases
Y	Wage Study - reviewed by HR and presented to BOCC mid-June
Y	Countywide COLA and/or "aging"- to be determined based on Wage Study results - calculated seperately

B Budget (Operating)

Y	Departments must review 2 year trend and submit FY26 request in line with trend
Y	Auditor to provide to BOCC the 2 year trend and year-to-date per line item prior to each Elected Official's budget presentation
Y	No "New Programs" unless it saves in Personnel or Operating expenses
Y	Any new contracts or New Programs must include 1 quote
Y	All non-capital requests require at least 1 quote
Y	Easiest to review individual line items during individual department meetings

C Budget (Capital)

Y	Departments must provide the anticipated useful life of the asset
Y	Departments must provide 3 quotes for requested asset, including construction projects
Y	Construction projects must include quotes for the entire project (soft costs & hard costs)
Y	Departments must provide suggested funding source
Y	No grant funded requests allowed (grants are handled as budget amendments upon award & BOCC approval)
Y	Include Fleet Management Form in capital requests for vehicles

Revenues

Y	Analyze fees for major fee-based departments (DMV, Com Dev, Sheriff Patrol contracts)
Y	Departments must review their budgeted revenues against 2 year trend
Y	Auditor to budget State revenues based on guidance from state agencies & review of trend
Y	Treasurer to budget interest revenue

Kootenai County
FY2026 Budget Cycle
Preliminary Summary
1/7/2026

	2.5% Tax Increase		
REVENUES	GOV'T	SOLID WASTE	TOTAL
Property Tax Base [Including Ptax Rep]	62,007,389		62,007,389
Less: FY26 Property Tax Replacement	(471,482)		(471,482)
0%-3% Increase	1,550,185		1,550,185
90% Estimated New Construction	1,053,165		1,053,165
90% Estimated Annexation	48		48
80% Estimated URD Return	7,484		7,484
90% Estimated URD Return	88,549		88,549
One Time URD Return due to Legal Opinion	162,732		162,732
1% M&O Forgone			-
3% Capital Forgone			-
Total Levy Amount	64,398,070	-	64,398,070
State Funds & Other Fees	48,965,752	18,567,023	67,532,775
Grant-Funded Personnel	784,910		784,910
Assigned FB Use	3,713,235		3,713,235
General FB - PD	270,498		270,498
Restricted FB Use	773,211		773,211
SW Fund Balance Use		6,996,755	6,996,755
Total Non-Tax Revenues	54,507,606	25,563,778	80,071,384
TOTAL REVENUES	118,905,676	25,563,778	144,469,454

CURRENT EXPENDITURES			
Personnel "A" - Current (Position Budgeting) (2.5% COLA)	86,388,964	5,841,569	92,230,533
OPEX "B" - Current (FY25 Adopted) (no New Programs)	23,495,081	12,430,941	35,926,022
Leases "D" - Current (FY25 Adopted)	913,651	-	913,651
Total Current Expenditures	110,797,696	18,272,510	129,070,206
Personnel "A" Increases	316,850	136,164	453,015
OPEX "B" Increases over FY25 Adopted	631,960	404,723	1,036,683
OPEX "B" - New Programs	16,589	600	17,189
CAPEX "C" - New Capital Requests	5,479,796	6,624,000	12,103,796
Leases "D" - Increases over FY25 Adopted	13,519	-	13,519
Steps on Anniversary Dates	646,658	57,827	704,484
Pool	179,613	-	179,613
Employer Health/Benefits Increase	822,994	67,954	890,948
Total Proposed Increases	8,107,979	7,291,268	15,399,246
TOTAL EXPENDITURES	118,905,675	25,563,778	144,469,452
Budget Surplus/(Shortfall) to Balance	1	0	1

Levy for Judgements

\$ 299,330

Kootenai County
 FY26 Budget Cycle
 Personnel Summary
 1/7/2026

NEW POSITIONS & FROZEN POSITIONS OPENED															
Line #	EO	Department	Org Set	Grade	Step	Pos #	Position Title	#FTE	Hourly		Loading	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments
									Increase (Decrease)	Annual Increase (Decrease)					
6a	BOCC	Building & Grounds	10.1.010.0	2	4	NEW	Maintenance Assistant	1	\$ 18.37	\$ 38,210	\$ 25,106	\$ 63,316		\$ 63,316	custodian
7a	BOCC	Building & Grounds	10.1.010.0	7	13	NEW	Sr Maintenance Operator	0.5	\$ 33.02	\$ 27,473	\$ 2,786	\$ 30,258		\$ 30,258	16 hrs per week
8a	BOCC	Parks & Waterways	35.1.002.3	7	5	NEW	Park Ranger	1	\$ 27.61	\$ 57,429	\$ 29,417	\$ 86,846	\$ 1,746	\$ 88,592	
9a	BOCC - SW	Solid Waste	60.1.002.3	4	3	NEW	Solid Waste Technician	1	\$ 20.10	\$ 41,808	\$ 26,274	\$ 68,082	\$ 500	\$ 68,582	not tax funded
10a	BOCC - SW	Solid Waste	60.1.002.3	4	3	NEW	Solid Waste Technician	1	\$ 20.10	\$ 41,808	\$ 26,274	\$ 68,082	\$ 100	\$ 68,182	not tax funded
11a	Assessor - CUT	District Court Clerks	45.2.221.3	6	5	NEW	Judicial Assistant	1	\$ 25.56	\$ 53,165	\$ 27,310	\$ 80,475		\$ 80,475	due to new District Judge
12a	Clerk	District Court Clerks	45.2.221.3	15	1	Certificate	ADJ secretary stipend	Certificate	\$ 0.72	\$ 1,498	\$ 297	\$ 1,795		\$ 1,795	replaces \$1500 annual bonus
13a	Clerk	Elections	10.2.205.3	15	1	NEW	Elections Director	1	\$ 43.02	\$ 89,482	\$ 34,740	\$ 124,222		\$ 124,222	offset by other Election requests below
14a	District Court	District Court	45.8.001.3	ATP1	5	NEW	Judicial Staff Attorney	1	\$ 39.10	\$ 81,328	\$ 33,089	\$ 114,417	\$ 2,401	\$ 116,818	due to new District Judge
15a	Prosecutor	Criminal	15.7.001.3	10	6	082-006	PT Temp Investigator	0.5	\$ 35.88	\$ 36,382	\$ 7,233	\$ 43,615		\$ 43,615	19.5 hrs per week
16a	Prosecutor	Criminal	15.7.001.3	7	14	119-008	PT Temp Victim Coordinator	0.5	\$ 33.69	\$ 34,162	\$ 6,791	\$ 40,953		\$ 40,953	19.5 hrs per week
22a	Sheriff	Jail	15.6.660.3	4	5	NEW	Sex Offender Registry Specialist	1	\$ 21.91	\$ 22,786	\$ 1,805	\$ 24,591		\$ 24,591	reduce to PT per BOCC 7/8/25
23a	Sheriff	Maintenance	15.6.650.3	7	5	NEW	Sr Maintenance Operator	1	\$ 27.61	\$ 57,429	\$ 29,469	\$ 86,898		\$ 86,898	
New FTE								10.5			Total New	\$ 833,550	\$ 4,747	\$ 838,297	

BUDGET CUTS															
Line #	EO	Department	Org Set	Grade	Step	Pos #	Position Title	#FTE	Hourly		Loading	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments
									Increase (Decrease)	Annual Increase (Decrease)					
1a	Assessor - CUT	Appraisal	46.4.421.3	8	5	NEW	Commercial Appraiser I	1	\$ 29.83	\$ 62,046	\$ 29,729	\$ 91,776		\$ 91,776	cut per BOCC 8/27/25 and put into pool
2a	Assessor - CUT	Appraisal	46.4.421.3	7	1	164-004	Appraisal Clerk III	1	\$ 18.43	\$ 38,334	\$ 24,276	\$ 62,610	\$ 1,560	\$ 64,170	unfreeze from 3/25/24 cut per BOCC 6/18/25
4a	Assessor - CUT	Appraisal	46.4.421.3	7	1	NEW	Residential Appraiser I	1	\$ 23.25	\$ 48,360	\$ 26,796	\$ 75,156		\$ 75,156	open Residential Appraiser 388+ days cut per BOCC 7/8/25
3a	Assessor - CUT	Appraisal	46.4.421.3	4	1	169-012	Appraisal Clerk III	1	\$ 18.43	\$ 38,334	\$ 24,276	\$ 62,610	\$ 1,560	\$ 64,170	unfreeze from 5/13/18 cut per BOCC 6/18/25
5a	Assessor - CUT	Appraisal	46.4.421.3	4	1	NEW	Residential Appraiser I	1	\$ 23.25	\$ 48,360	\$ 26,796	\$ 75,156		\$ 75,156	cut per BOCC 6/18/25
17a	Sheriff - CUT	Admin	15.6.001.2	10	1	NEW	Communication Coordinator	1	\$ 29.28	\$ 60,902	\$ 28,893	\$ 89,796	\$ 4,626	\$ 94,422	cut per BOCC 6/18/25
18a	Sheriff - CUT	Admin	15.6.001.2	SGT	1	NEW	Sergeant	1	\$ 44.54	\$ 92,643	\$ 39,667	\$ 132,311		\$ 132,311	new car budgeted in Admin CAPEX request cut per BOCC 6/18/25
19a	Sheriff - CUT	Admin	15.6.001.2			Certificate	Interpreter Stipend	Certificate	\$ 10.00	\$ 20,800	\$ 5,092	\$ 25,892		\$ 25,892	\$1 per hour for 10 Deputies cut per KCSO 7/2/25
20a	Sheriff - CUT	Detectives	15.6.620.3	OPD	4	NEW	Patrol Deputy	1	\$ 40.20	\$ 83,616	\$ 37,880	\$ 121,496		\$ 121,496	SIU cut per KCSO 7/9/25
21a	Sheriff - CUT	Detectives	15.6.620.3	OPD	4	NEW	Patrol Deputy	1	\$ 40.20	\$ 83,616	\$ 37,880	\$ 121,496		\$ 121,496	ICAC cut per KCSO 7/2/25
24a	Sheriff - CUT	Maintenance	15.6.650.3	7	5	NEW	Sr Maintenance Operator	1	\$ 27.61	\$ 57,429	\$ 29,469	\$ 86,898		\$ 86,898	cut per BOCC 7/8/25
26a	Sheriff - CUT	Patrol	15.6.605.3	OPD	5	NEW	Patrol Deputy	1	\$ 42.41	\$ 88,213	\$ 38,556	\$ 126,769	\$ 125,262	\$ 252,031	cut per KCSO 7/2/25
25a	Sheriff - CUT	Patrol	15.6.605.3	OPD	5	NEW	Patrol Deputy	1	\$ 42.41	\$ 88,213	\$ 38,556	\$ 126,769	\$ 125,262	\$ 252,031	cut per KCSO 6/10/25
27a	Sheriff - CUT	Patrol	15.6.605.3	OPD	5	NEW	Patrol Deputy	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	approve & freeze per BOCC 7/8/25 cut per BOCC 7/23/25
28a	Sheriff - CUT	Patrol	15.6.605.3	OPD	5	NEW	Patrol Deputy	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	approve & freeze per BOCC 7/8/25 cut per BOCC 7/23/25
29a	Sheriff - CUT	Patrol	15.6.605.3.524	LT15	5	NEW	Lieutenant	1	\$ 59.72	\$ 124,218	\$ 47,586	\$ 171,804	\$ 94,756	\$ 266,560	Hayden Lt with a new car cut per KCSO 7/8/25, cut per BOCC 8/27/25
												1,370,538	353,026	1,723,564	

POSITION CHANGES															
Line #	EO	Department	Org Set	Current Grade/Step	Requested Grade/Step	Pos #	Position Title	CHANGE TYPE	Hourly		Loading	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments
									Increase (Decrease)	Annual Increase (Decrease)					
30a	Assessor	Appraisal	46.4.421.3	8/5	9/6	145-011	MH Appraiser II	Career Progression	\$ 2.48	\$ 1,682	\$ 360	\$ 2,042		\$ 2,042	promote to MH Appraiser III 6/3/26
31a	Assessor	Appraisal	46.4.421.3	5/5	9/1	144-002	Appraisal Technician II	Conversion	\$ 3.43	\$ 7,134	\$ 1,460	\$ 8,594		\$ 8,594	convert to Business Intelligence Analyst
32a	Assessor	Appraisal	46.4.421.3	8/3	9/3	112-016	Residential Appraiser II	Career Progression	\$ 2.18	\$ 4,534	\$ 972	\$ 5,506		\$ 5,506	promote to Residential Appraiser III 10/2025
33a	Assessor	Appraisal	46.4.421.3	8/4	9/4	422-001	Residential Appraiser II	Career Progression	\$ 2.29	\$ 4,763	\$ 1,021	\$ 5,784		\$ 5,784	promote to Residential Appraiser III 10/2025
34a	Assessor	Appraisal	46.4.421.3	8/3	9/3	091-004	Residential Appraiser II	Career Progression	\$ 2.18	\$ 3,023	\$ 648	\$ 3,671		\$ 3,671	promote to Residential Appraiser III 2/2026
35a	Assessor	Appraisal	46.4.421.3	8/3	9/3	112-020	Residential Appraiser II	Career Progression	\$ 2.18	\$ 1,889	\$ 405	\$ 2,294		\$ 2,294	promote to Residential Appraiser III 5/2026
36a	Assessor	Appraisal	46.4.421.3	8/2	9/2	145-012	Residential Appraiser II	Career Progression	\$ 2.09	\$ 362	\$ 78	\$ 440		\$ 440	promote to Residential Appraiser III 9/2026
37a	Assessor	Appraisal	46.4.421.3	8/2	9/2	091-006	Residential Appraiser II	Career Progression	\$ 2.09	\$ 362	\$ 78	\$ 440		\$ 440	promote to Residential Appraiser III 9/2026
38a	Assessor	Appraisal	46.4.421.3	9/3	10/3	145-010	Residential Appraiser III	Career Progression	\$ 2.38	\$ 3,713	\$ 796	\$ 4,508		\$ 4,508	promote to Residential Appraiser IV Lead 1/2026
40a	Assessor	Appraisal	46.4.421.3	4/1	7/1	112-014	Residential Appraisal Tech	Conversion	\$ 4.82	\$ 10,026	\$ 2,148	\$ 12,174		\$ 12,174	convert to Residential Appraiser I open Residential Appraiser 388+ days
42a	Assessor	Land Records	46.4.425.3	5/4	6/4	122-002	Cadastral Mapping Specialist I	Career Progression	\$ 1.82	\$ 3,786	\$ 775	\$ 4,560		\$ 4,560	promote to Cadastral Mapping Specialist II 10/2025
44a	Assessor	Land Records	46.4.425.3	5/4	6/4	122-003	Cadastral Mapping Specialist I	Career Progression	\$ 1.82	\$ 2,524	\$ 516	\$ 3,040		\$ 3,040	promote to Cadastral Mapping Specialist II 2/2026
46a	BOCC	BOCC	10.1.003.0	pool	pool	554-003	Temp Employment Pool	Pool Decrease	\$ -	\$ (10,000)	\$ -	\$ (10,000)		\$ (10,000)	decrease from \$53k to \$25k
47a	BOCC	BOCC	10.1.003.0	pool	pool	555-009	Countywide Service Awards	Pool Increase	\$ -	\$ 1,700	\$ -	\$ 1,700		\$ 1,700	increase from \$12300 to \$14k
48a	BOCC	BOCC	10.1.003.0	pool	pool	555-008	Countywide Referral Bonuses	Pool Decrease	\$ -	\$ (10,000)	\$ -	\$ (10,000)		\$ (10,000)	decrease from \$30k to \$20k
49a	BOCC	Community Development	10.1.020.3	4/5	4/5	157-002	Planning Assistant	Freeze	\$ (21.91)	\$ (45,573)	\$ (25,757)	\$ (71,330)		\$ (71,330)	freeze position
49b	BOCC	Community Development	10.1.020.3	11/5	11/5	069-005	Planner II	Freeze	\$ (37.58)	\$ (78,166)	\$ (28,542)	\$ (106,708)		\$ (106,708)	freeze position
49c	BOCC	Community Development	10.1.020.3	pool	pool	700-020	OT Budget	Pool Decrease	\$ -	\$ (5,000)	\$ (993)	\$ (5,993)		\$ (5,993)	reduce OT from \$20k to \$15k
55a	BOCC	Transit	10.1.005.0	9/4	9/4	081-028	Transit Program Specialist	Funding	\$ -	\$ (34,708)	\$ -	\$ (34,708)		\$ (34,708)	decrease in Tax funding
56a	BOCC	Transit	20.1.070.4.026	9/4	9/4	081-028	Transit Program Specialist	Funding	\$ -	\$ 34,708	\$ -	\$ 34,708		\$ 34,708	increase in Grant funding
57a	BOCC	Transit	10.1.005.0	9/7	9/7	446-003	Grants Manager	Funding	\$ -	\$ (10,132)	\$ -	\$ (10,132)		\$ (10,132)	decrease in Tax funding
58a	BOCC	Transit	20.1.070.4.026	9/7	9/7	446-003	Grants Manager	Funding	\$ -	\$ 10,132	\$ -	\$ 10,132		\$ 10,132	increase in Grant funding
59a	BOCC	Transit	10.1.005.0	10/11	10/11	446-0001	Senior Program Manager	Funding	\$ -	\$ (11,059)	\$ -	\$ (11,059)		\$ (11,059)	decrease in Tax funding
60a	BOCC	Transit	20.1.070.4.026	10/11	10/11	446-0001	Senior Program Manager	Funding	\$ -	\$ 11,059	\$ -	\$ 11,059		\$ 11,059	increase in Grant funding
61a	Clerk	District Court Clerks	45.2.221.3	3/6	4/6	197-023	Clerk II	Career Progression	\$ 1.25	\$ 2,600	\$ 532	\$ 3,132		\$ 3,132	promotion to Clerk III 10/2025
62a	Clerk	District Court Clerks	45.2.221.3	3/5	4/5	197-022	Clerk II	Career Progression	\$ 1.22	\$ 2,538	\$ 519	\$ 3,057		\$ 3,057	promotion to Clerk III 10/2025
63a	Clerk	District Court Clerks	45.2.221.3	2/2	3/2	157-008	Scanning Technician	Conversion	\$ 1.33	\$ 2,766	\$ 566	\$ 3,332		\$ 3,332	convert to Clerk II, Civil
64a	Clerk	District Court Clerks	45.2.221.3	2/3	2/3	153-009	Scanning Technician	Freeze	\$ (17.59)	\$ (36,587)	\$ (23,918)	\$ (60,506)		\$ (60,506)	freeze position
65a	Clerk	District Court Clerks	45.2.221.3	pool	pool	700-221	OT	Pool Increase	\$ -	\$ 5,000	\$ 993	\$ 5,993		\$ 5,993	increase from \$75k to \$80k
66a	Clerk	Elections	10.2.205.3	11/5	11/1	116-001	Elections Manager	Promotion	\$ (5.97)	\$ (12,418)	\$ (2,541)	\$ (14,958)		\$ (14,958)	promote current Elections Supervisor to Elections Manager
67a	Clerk	Elections	10.2.205.3	7/5	7/5	200-001	Elections Supervisor	Freeze	\$ (27.61)	\$ (57,429)	\$ (28,182)	\$ (85,611)		\$ (85,611)	freeze Elections Supervisor position
68a	Clerk	Elections	10.2.205.3	pool	pool	555-205	Temp/Seasonal	Pool Decrease	\$ -	\$ (7,000)	\$ (553)	\$ (7,553)		\$ (7,553)	reduce temp/seasonal from \$47k to \$40k
69a	Clerk	Elections	10.2.205.3	pool	pool	700-205	OT	Pool Decrease	\$ -	\$ (3,500)	\$ (695)	\$ (4,195)		\$ (4,195)	reduce OT from \$14k to \$10500
70a	Coroner	Coroner	10.5.001.3	pool	pool	555-021	On Call Pay	Pool Increase	\$ -	\$ 8,312	\$ 1,904	\$ 10,216		\$ 10,216	calculated at 128 hrs per week
71a	District Court	District Court	45.8.001.3	pool	pool	702-005	Administrative Secretary	Pool Decrease	\$ -	\$ (10,000)	\$ (2,246)	\$ (12,246)		\$ (12,246)	reduce from \$15k to \$5k
72a	District Court	District Court	45.8.001.3	5/5	6/5										

POSITION CHANGES																
Line #	EO	Department	Org Set	Current Grade/Step	Requested Grade/Step	Pos #	Position Title	CHANGE TYPE	Hourly Increase (Decrease)	Annual Increase (Decrease)	Loading	Subtotal (7700)	Onboarding Costs (8900)	Total	Auditor Comments	
77a	Sheriff	Admin	15.6.001.2	5/7	6/7	137-001	Purchasing Agent	Reclass	\$ 1.98	\$ 4,118	\$ 843	\$ 4,961		\$ 4,961	reclass to grade 6	
79a	Treasurer	Treasurer	10.3.001.0	6/5	8/5	TBD	Treasury Specialist III	Career Progression	\$ 4.27	\$ 8,882	\$ 1,817	\$ 10,699		\$ 10,699	promotion to Treasury Specialist V 10/2025	
80a	Treasurer	Treasurer	10.3.001.0	6/5	7/5	TBD	Treasury Specialist III	Career Progression	\$ 2.05	\$ 4,264	\$ 872	\$ 5,136		\$ 5,136	promotion to Treasury Specialist IV 10/2025	
81a	Treasurer	Treasurer	10.3.001.0	5/7	6/7	169-001	Treasury Specialist II	Career Progression	\$ 1.98	\$ 2,402	\$ 492	\$ 2,894		\$ 2,894	promotion to Treasury Specialist III 3/2025	
Total Changes												\$ (380,535)	\$ -	\$ (380,535)		
BUDGET CUTS																
39a	Assessor - CUT	Appraisal	46.4.421.3	7/1	8/1	406-001	Residential Appraiser I	Career Progression	\$ 1.85	\$ 3,848	\$ 825	\$ 4,673		\$ 4,673	promote to Residential Appraiser II FY27 cut per ASR 7/7/25	
41a	Assessor - CUT	DMV	10.4.413.3	3/6	4/6	210-011	Title Clerk II	Career Progression	\$ 1.25	\$ 2,600	\$ 532	\$ 3,132		\$ 3,132	promote to Title Clerk III 10/2025 cut per ASR 7/8/25	
42a	Assessor - CUT	DMV	10.4.413.3	3/6	4/6	210-001	Title Clerk II	Career Progression	\$ 1.25	\$ 2,600	\$ 532	\$ 3,132		\$ 3,132	promote to Title Clerk III cut per ASR 7/8/25	
45a	BOCC - CUT	AMP	15.1.132.3	pool	pool	555-013	Employee Bonuses	Bonuses		\$ 1,651	\$ 404	\$ 2,055		\$ 2,055	request flat with FY25 \$1651 - cut for 1 day off	
50a	BOCC - CUT	Community Development	10.1.020.3	n/a	n/a	129-010	PT Plans Examiner	Freeze	\$ (41.69)	\$ (43,355)	\$ (3,425)	\$ (46,780)		\$ (46,780)	cut per CD	
51a	BOCC - CUT	Juvenile Probation	15.1.139.3	10/13	12/8	054-002	Supervisor	Conversion	\$ 1.90	\$ 3,952	\$ 991	\$ 4,943		\$ 4,943	convert from Supervisor to Assistant Director cut per JPRO 7/9/25	
52a	BOCC - CUT	Parks & Waterways	32.1.002.3	pool	pool	555-018	Employee Bonuses	Bonuses		\$ 300	\$ 66	\$ 366		\$ 366	increase from FY25 \$150 to \$300 - cut for 1 day off	
53a	BOCC - CUT	Parks & Waterways	35.1.002.3	pool	pool	555-017	Employee Bonuses	Bonuses		\$ 300	\$ 66	\$ 366		\$ 366	request flat with FY25 \$300 - cut for 1 day off	
54a	BOCC - CUT	Parks & Waterways	37.1.155.3	pool	pool	555-016	Employee Bonuses	Bonuses		\$ 900	\$ 198	\$ 1,098		\$ 1,098	request flat with FY25 \$900 - cut for 1 day off	
78a	Sheriff - CUT	Admin	15.6.001.2	n/a	n/a	n/a	Longevity Pay	Threshold Change		\$ 73,840	\$ 13,997	\$ 87,837		\$ 87,837	lower threshold & include Captains	
Total Loaded Approved Personnel Requests												\$ 60,822	\$ -	\$ 60,822		
Total Approved Personnel Requests												453,015				
Total Approved Onboarding Costs												4,747				
Total Approved Onboarding Costs												457,762				

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	AMP
Board Approval:	Denied

Employee Bonuses - Adult Misdemeanor Probation														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.1.132.3						7.65%	13.98%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433		
555-013 Employee Bonuses - FY25 ADOPTED					\$ 1,651	\$ 126	\$ 231	\$ 2			\$ 45		\$ 2,055	
555-013 Employee Bonuses - FY26 REQUESTED					\$ 1,651	\$ 126	\$ 231	\$ 2			\$ 45		\$ 2,055	
				555-013 Increase	1,651	126	231	2	-	-	45	-	2,055	

Please explain your personnel request below:

Employee Bonuses issued to each employee in good standing with the department a Bonus around the Holiday Season each year. 127.00 For each Employee. Currently we have 13 employees who qualify.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Appraisal
Board Approval:	Denied

Additional FTE's - Appraisal Clerk III's														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
46.4.421.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
NEW Appraisal Clerk III	Hourly	4	1	\$ 18.43	\$ 38,334	\$ 2,933	\$ 4,585	\$ 58	\$ 230		\$ 38	\$ 16,433	\$ 62,610	\$ 1,560
NEW Appraisal Clerk III	Hourly	4	1	\$ 18.43	\$ 38,334	\$ 2,933	\$ 4,585	\$ 58	\$ 230		\$ 38	\$ 16,433	\$ 62,610	\$ 1,560

Please explain your personnel request below:

The Data and Development team provides support services for all operations of the Assessor's office. Currently, they need additional clerical support for day-to-day tasks. This will free them up to focus time and resources on continuing to develop new tools and capabilities. This will become even more important in the coming years as we look to migrate to a new system.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	125	unique to depts
Desk	500	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

* we are reflecting the step increases in our projections

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Appraisal
Board Approval:	Approved

Appraiser Promotions														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
						7.65%	11.96%	0.15%	0.60%	9410000- Municipal, Township, County or State Emp.	1.07%	16,433		
46.4.421.3														
112-016 Residential Appraiser II - CURRENT	Hourly	8	3	\$ 27.37	\$ 56,930	\$ 4,355	\$ 6,809	\$ 85	\$ 342		\$ 609	\$ 16,433	\$ 85,562	
112-016 Residential Appraiser III - REQUESTED	Hourly	9	3	\$ 29.55	\$ 61,464	\$ 4,702	\$ 7,351	\$ 92	\$ 369		\$ 658	\$ 16,433	\$ 91,068	
422-001 Residential Appraiser II - CURRENT	Hourly	8	4	\$ 28.59	\$ 59,467	\$ 4,549	\$ 7,112	\$ 89	\$ 357		\$ 636	\$ 16,433	\$ 88,644	
422-001 Residential Appraiser III - REQUESTED	Hourly	9	4	\$ 30.88	\$ 64,230	\$ 4,914	\$ 7,682	\$ 96	\$ 385		\$ 687	\$ 16,433	\$ 94,428	
091-004 Residential Appraiser II - CURRENT	Hourly	8	3	\$ 27.37	\$ 56,930	\$ 4,355	\$ 6,809	\$ 85	\$ 342		\$ 609	\$ 16,433	\$ 85,562	
091-004 Residential Appraiser III - REQUESTED	Hourly	9	3	\$ 29.55	\$ 61,464	\$ 4,702	\$ 7,351	\$ 92	\$ 369		\$ 658	\$ 16,433	\$ 91,068	
112-020 Residential Appraiser II - CURRENT	Hourly	8	3	\$ 27.37	\$ 56,930	\$ 4,355	\$ 6,809	\$ 85	\$ 342		\$ 609	\$ 16,433	\$ 85,562	
112-020 Residential Appraiser III - REQUESTED	Hourly	9	3	\$ 29.55	\$ 61,464	\$ 4,702	\$ 7,351	\$ 92	\$ 369		\$ 658	\$ 16,433	\$ 91,068	
145-012 Residential Appraiser II - CURRENT	Hourly	8	2	\$ 26.14	\$ 54,371	\$ 4,159	\$ 6,503	\$ 82	\$ 326		\$ 582	\$ 16,433	\$ 82,456	
145-012 Residential Appraiser III - REQUESTED	Hourly	9	2	\$ 28.23	\$ 58,718	\$ 4,492	\$ 7,023	\$ 88	\$ 352		\$ 628	\$ 16,433	\$ 87,734	
091-006 Residential Appraiser II - CURRENT	Hourly	8	2	\$ 26.14	\$ 54,371	\$ 4,159	\$ 6,503	\$ 82	\$ 326		\$ 582	\$ 16,433	\$ 82,456	
091-006 Residential Appraiser III - REQUESTED	Hourly	9	2	\$ 28.23	\$ 58,718	\$ 4,492	\$ 7,023	\$ 88	\$ 352		\$ 628	\$ 16,433	\$ 87,734	
145-010 Residential Appraiser III - CURRENT	Hourly	9	3	\$ 29.55	\$ 61,464	\$ 4,702	\$ 7,351	\$ 92	\$ 369		\$ 658	\$ 16,433	\$ 91,068	
145-010 Residential Appraiser IV Lead - REQUESTED	Hourly	10	3	\$ 31.93	\$ 66,414	\$ 5,081	\$ 7,943	\$ 100	\$ 398		\$ 711	\$ 16,433	\$ 97,080	

406-001 Residential Appraiser I - CURRENT	Hourly	7	1	\$ 23.25	\$ 48,360	\$ 3,700	\$ 5,784	\$ 73	\$ 290		\$ 517	\$ 16,433	\$ 75,156
406-001 Residential Appraiser II - REQUESTED	Hourly	8	1	\$ 25.10	\$ 52,208	\$ 3,994	\$ 6,244	\$ 78	\$ 313		\$ 559	\$ 16,433	\$ 79,829
effective 10/2025	Increase	112-016		\$ 2.18	\$ 4,534	\$ 347	\$ 542	\$ 7	\$ 27	\$ -	\$ 49	\$ -	\$ 5,506
effective 10/2025	Increase	422-001		\$ 2.29	\$ 4,763	\$ 364	\$ 570	\$ 7	\$ 29	\$ -	\$ 51	\$ -	\$ 5,784
effective 2/2026	Increase	091-004		\$ 2.18	\$ 3,023	\$ 231	\$ 362	\$ 5	\$ 18	\$ -	\$ 32	\$ -	\$ 3,671
effective 5/2026	Increase	112-020		\$ 2.18	\$ 1,889	\$ 145	\$ 226	\$ 3	\$ 11	\$ -	\$ 20	\$ -	\$ 2,294
effective 9/2026	Increase	145-012		\$ 2.09	\$ 362	\$ 28	\$ 43	\$ 1	\$ 2	\$ -	\$ 4	\$ -	\$ 440
effective 9/2026	Increase	091-006		\$ 2.09	\$ 362	\$ 28	\$ 43	\$ 1	\$ 2	\$ -	\$ 4	\$ -	\$ 440
effective 1/2026	Increase	145-010		\$ 2.38	\$ 3,713	\$ 284	\$ 444	\$ 6	\$ 22	\$ -	\$ 40	\$ -	\$ 4,508
not in FY26 - CUT per Assessor	Increase	406-001		\$ 1.85	\$ 3,848	\$ 294	\$ 460	\$ 6	\$ 23	\$ -	\$ 41	\$ -	\$ 4,673
				\$ 17.24	\$ 22,495	\$ 1,721	\$ 2,690	\$ 34	\$ 135	\$ -	\$ 241	\$ -	\$ 27,316

Please explain your personnel request below:

The requests for the Residential Appraisal Division are as follows:

1) The job descriptions are unnecessarily confusing. The Assessor's Office is making three revenue-neutral changes to job titles as follows without affecting any pay:

- a. Change 1: Consists of two (2) present "Senior Training Appraiser" positions will be re-titled as "Appraiser V - Supervising Appraiser". The current pay grade and steps will remain unchanged for FY 2026; this is a revenue-neutral change. Based on the org chart for the division, we do not anticipate needing any more than a total of two (2) FTEs in the role of the "Appraiser V - Supervising Appraiser" positions.
- b. Change 2: Consists of three (3) present "Residential Appraiser III Lead" positions that will be re-titled as "Appraiser IV - Lead Appraiser". The current pay grade and steps will remain unchanged for FY 2026; this is a revenue-neutral change. Eventual growth: Over time we anticipate growing and developing personnel so that each of the six residential districts will eventually have one "Appraiser IV - Lead Appraiser" to lead each district. Based on the org chart for the division, we anticipate needing no more than a total of six (6) FTEs in the role of the "Appraiser IV - Lead Appraiser" positions (i.e., one "Appraiser IV - Lead Appraiser" per each district). The remaining three slots for the three districts that presently do not have an Appraiser IV - Lead Appraiser position in the district will be filled over time based on competency, milestones and the achievement of established performance measures.
- c. Change 3: In late 2023, this Division had two vacant Appraiser I ("Trainee") positions, and these have never been filled. In early 2024, one of these two vacant "Appraiser I Trainee" positions were converted and downgraded to an "Appraiser Tech I" position, which has remained vacant for 2024. In any case, the hiring and training of personnel is unavoidably linked to having the necessary time and supervisory appraisers to provide for the required support and training of new appraisal personnel. Based on population, economic and parcel growth, we have a need to revert the "Appraiser Tech I" position back to a "Appraiser I Trainee" position. This is a revenue-neutral request in the sense that for FY 2024, the Board previously agreed and approved these two "Appraiser I Trainee" positions which have remained vacant until the present time.

2) FY 2026 Budget Requests:

- a. Two New FTE Appraiser Trainees. Based on population, economic and parcel growth, we have a need to create two (2) new "Appraiser I Trainee" positions, including all start-up costs associated with hiring new personnel (e.g., new workstations, computer, phone line, appraisal tools and software licenses, etc.). This will be a net gain of two (2) FTEs in the Residential Appraisal Division. This is necessary to allow for freeing-up staff time for necessary oversight, training and development of replacement appraisal personnel to meet the near-term needs of the department with anticipated retirements on the horizon.
- b. Career Progression / Performance Based Advancements: The following requests are being submitted for the Residential Division's budget for FY 2026 in anticipation that personnel will satisfy, or exceed, established job performance measures, competency and time in position for the positions held. These requests are anticipated and need to be planned and budgeted even though they are not guaranteed since they depend upon the personnel achieving core competency milestones, performance measures and necessary work experience through training and time in the position:
 - i. Position 112-016 - Progress from Appraiser II to Appraiser III
 - ii. Position 422-001 - Progress from Appraiser II to Appraiser III
 - iii. Position 091-004 - Progress from Appraiser II to Appraiser III
 - iv. Position 112-020 - Progress from Appraiser II to Appraiser III
 - v. Position 145-012 - Progress from Appraiser II to Appraiser III
 - vi. Position 091-006 - Progress from Appraiser II to Appraiser III
 - vii. Position 091-006 - Progress from Appraiser III to Appraiser IV - Lead Appraiser

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	125	unique to depts
Desk	500	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Appraisal
Board Approval:	Approved

Appraisal Tech Conversion														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
										9410000- Municipal, Township, County or State Emp.				
46.4.421.3						7.65%	11.96%	0.15%	0.60%		1.07%	16,433		
112-014 Residential Appraisal Tech I - CURRENT	Hourly	4	1	\$ 18.43	\$ 38,334	\$ 2,933	\$ 4,585	\$ 58	\$ 230		\$ 410	\$ 16,433	\$ 62,982	
112-014 Residential Appraiser I - REQUESTED	Hourly	7	1	\$ 23.25	\$ 48,360	\$ 3,700	\$ 5,784	\$ 73	\$ 290		\$ 517	\$ 16,433	\$ 75,156	
				112-014 \$ 4.82	\$ 10,026	\$ 767	\$ 1,199	\$ 15	\$ 60	\$ -	\$ 107	\$ -	\$ 12,174	

Please explain your personnel request below:

The requests for the Residential Appraisal Division are as follows:

1) The job descriptions are unnecessarily confusing. The Assessor's Office is making three revenue-neutral changes to job titles as follows without affecting any pay:

a. Change 1: Consists of two (2) present "Senior Training Appraiser" positions will be re-titled as "Appraiser V - Supervising Appraiser". The current pay grade and steps will remain unchanged for FY 2026; this is a revenue-neutral change. Based on the org chart for the division, we do not anticipate needing any more than a total of two (2) FTEs in the role of the "Appraiser V - Supervising Appraiser" positions.

b. Change 2: Consists of three (3) present "Residential Appraiser III Lead" positions that will be re-titled as "Appraiser IV – Lead Appraiser". The current pay grade and steps will remain unchanged for FY 2026; this is a revenue-neutral change. Eventual growth: Over time we anticipate growing and developing personnel so that each of the six residential districts will eventually have one "Appraiser IV – Lead Appraiser" to lead each district. Based on the org chart for the division, we anticipate needing no more than a total of six (6) FTEs in the role of the "Appraiser IV – Lead Appraiser" positions (i.e., one "Appraiser IV – Lead Appraiser" per each district). The remaining three slots for the three districts that presently do not have an Appraiser IV – Lead Appraiser position in the district will be filled over time based on competency, milestones and the achievement of established performance measures.

c. Change 3: In late 2023, this Division had two vacant Appraiser I ("Trainee") positions, and these have never been filled. In early 2024, one of these two vacant "Appraiser I Trainee" positions were converted and downgraded to an "Appraiser Tech I" position, which has remained vacant for 2024. In any case, the hiring and training of personnel is unavoidably linked to having the necessary time and supervisory appraisers to provide for the required support and training of new appraisal personnel. Based on population, economic and parcel growth, we have a need to revert the "Appraiser Tech I" position back to a "Appraiser I Trainee" position. This is a revenue-neutral request in the sense that for FY 2024, the Board previously agreed and approved these two "Appraiser I Trainee" positions which have remained

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	125	unique to depts
Desk	500	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

vacant until the present time.

2) FY 2026 Budget Requests:

a. Two New FTE Appraiser Trainees. Based on population, economic and parcel growth, we have a need to create two (2) new "Appraiser I Trainee" positions, including all start-up costs associated with hiring new personnel (e.g., new workstations, computer, phone line, appraisal tools and software licenses, etc.). This will be a net gain of two (2) FTEs in the Residential Appraisal Division. This is necessary to allow for freeing-up staff time for necessary oversight, training and development of replacement appraisal personnel to meet the near-term needs of the department with anticipated retirements on the horizon.

b. Career Progression / Performance Based Advancements: The following requests are being submitted for the Residential Division's budget for FY 2026 in anticipation that personnel will satisfy, or exceed, established job performance measures, competency and time in position for the positions held. These requests are anticipated and need to be planned and budgeted even though they are not guaranteed since they depend upon the personnel achieving core competency milestones, performance measures and necessary work experience through training and time in the position:

- i. Position 112-016 – Progress from Appraiser II to Appraiser III
- ii. Position 422-001 – Progress from Appraiser II to Appraiser III
- iii. Position 091-004 – Progress from Appraiser II to Appraiser III
- iv. Position 112-020 – Progress from Appraiser II to Appraiser III
- v. Position 145-012 – Progress from Appraiser II to Appraiser III
- vi. Position 091-006 – Progress from Appraiser II to Appraiser III
- vii. Position 091-006 – Progress from Appraiser III to Appraiser IV – Lead Appraiser

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Appraisal
Board Approval:	Approved

Appraisal Tech Conversion														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
46.4.421.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
144-002 Appraisal Technician II - CURRENT	Hourly	5	5	\$ 23.68	\$ 49,254	\$ 3,768	\$ 5,891	\$ 74	\$ 296		\$ 49	\$ 16,433	\$ 75,764	
144-002 Business Intelligence Analyst - REQUESTED	Hourly	9	1	\$ 27.11	\$ 56,389	\$ 4,314	\$ 6,744	\$ 85	\$ 338		\$ 56	\$ 16,433	\$ 84,359	
	Hourly	144-002	\$ 3.43	\$ 7,134	\$ 546	\$ 853	\$ 11	\$ 43	\$ -	\$ 7	\$ -	\$ 8,594		

Please explain your personnel request below:

The Data and Development team provides support services for all operations of the Assessor's office. Currently, they need additional clerical support for day-to-day tasks. This will free them up to focus time and resources on continuing to develop new tools and capabilities. This will become even more important in the coming years as we look to migrate to a new system.

Employee 144-002 has demonstrated advanced technical capabilities and has brought significant value through his expertise in Python. His current and past contributions make him more suited to a Business Intelligence Analyst (BIA) role rather than a Tech 2. We need to make this change to retain 144-002 long-term.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	125	unique to depts
Desk	500	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	BOCC
Board Approval:	Approved

Countywide Referral Bonuses														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.003.0-7007						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
555-008 Countywide Referral Bonuses - CURRENT					\$ 30,000								\$ 30,000	
555-008 Countywide Referral Bonuses - REQUESTED					\$ 20,000								\$ 20,000	
Decrease					(10,000)	-	-	-	-	-	-	-	(10,000)	

Please explain your personnel request below:

Employee Referral Program. Estimated 20 bonuses at \$1,000 for a total of \$20,000. We currently have 70 open positions. The referral bonuses are offered to incentive employees to refer potential applicants to apply for open positions.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	BOCC
Board Approval:	Approved

Countywide Service Awards														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.003.0-7006						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
555-009 Countywide Service Awards - CURRENT					\$ 12,300								\$ 12,300	
555-009 Countywide Service Awards - REQUESTED					\$ 14,000								\$ 14,000	
Increase					1,700	-	-	-	-	-	-	-	1,700	

Please explain your personnel request below:

Countywide years of service recognition for 105 employees (total \$12,000). Years of service awards range from 5 years to 35 years. Employee of the month and year totalling \$2000 same as FY25. Total request for 10.1.003.0-7006 is \$14,000.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	BOCC
Board Approval:	Approved

Temp Employment Pool														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.003.0-7005						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
554-003 Temp Employment Pool - CURRENT					\$ 35,000								\$ 35,000	
554-003 Temp Employment Pool - REQUESTED					\$ 25,000								\$ 25,000	
Decrease					(10,000)	-	-	-	-	-	-	-	(10,000)	

Please explain your personnel request below:

Temporary staffing budget may be requested for funding on a countywide basis. To date for FY25, no funds have been utilized. HR recommends reducing the budget from \$35,000 to \$25,000. We currently have 70 open positions. The majority of open positions fall within the KCSO.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	B&G
Board Approval:	Approved

Additional FTE - PT SENIOR MAINTENANCE OPERATOR														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.010.0						7.65%	13.98%	0.15%	0.60%	9015006-Office Building Janitors	2.34%	16,433		
NEW - Additional PT Operator, Senior Maintenance	Hourly	7	13	\$ 33.02	\$ 27,473	\$ 2,102		\$ 41			\$ 643		\$ 30,258	

Please explain your personnel request below:

Would like to have in place at the beginning of the fiscal year a part time Sr Maintenance Operator, working 16 hours per week, each Wednesday and Thursday, without PERSI.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	B&G
Board Approval:	Approved

Additional FTE - ASSISTANT, MAINTENANCE														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.010.0						7.65%	11.96%	0.15%	0.60%	9015006-Office Building Janitors	2.34%	16,433		
NEW - Assistant, Maintenance	Hourly	2	4	\$ 18.37	\$ 38,210	\$ 2,923	\$ 4,570	\$ 57	\$ 229		\$ 894	\$ 16,433	\$ 63,316	

Please explain your personnel request below:

With the completion of the Justice Building Expansion, another Maintenance Assistant is necessary to facilitate cleaning and custodial care of new space.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Appraisal
Board Approval:	Denied-pool

Additional FTE - Commerical Appraiser III														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
46.4.421.3						7.65%	11.96%	0.15%	0.60%	9410000- Municipal, Township, County or State Emp.	1.07%	16,433		
NEW Commercial Appraiser I		8	5	\$ 29.83	\$ 62,046	\$ 4,747	\$ 7,421	\$ 93	\$ 372		\$ 664	\$ 16,433	\$ 91,776	

Please explain your personnel request below:

Kootenai County's population continues to increase. Meeting that demand is paramount to department efficiency. Kootenai County currently has 7,710 commercial parcels working out to an average of 2570 parcels per appraiser. This number is different than residential in that many of the parcels (apartments) have multiple buildings on site. The new position would allow the department to meet the increasing parcel demands.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Community Dev
Board Approval:	Approved

Freeze Positions														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.020.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
157-002 Planning Assistant - FREEZE	Hourly	4	5	\$ 21.91	\$ 45,573	\$ 3,486	\$ 5,451	\$ 68	\$ 273		\$ 46	\$ 16,433	\$ 71,330	\$ -
129-010 Plans Examiner PT - FREEZE	hourly conversion			\$ 41.69	\$ 43,355	\$ 3,317		\$ 65			\$ 43		\$ 46,780	\$ -
069-005 Planner II - FREEZE	Hourly	11	5	\$ 37.58	\$ 78,166	\$ 5,980	\$ 9,349	\$ 117	\$ 469		\$ 78	\$ 12,549	\$ 106,708	\$ -

CUT per Community Development	Decrease	157-002	\$ (21.91)	\$ (45,573)	\$ (3,486)	\$ (5,451)	\$ (68)	\$ (273)	\$ -	\$ (46)	\$ (16,433)	\$ (71,330)
	Decrease	129-010	\$ (41.69)	\$ (43,355)	\$ (3,317)	\$ -	\$ (65)	\$ -	\$ -	\$ (43)	\$ -	\$ (46,780)
	Decrease	069-005	\$ (37.58)	\$ (78,166)	\$ (5,980)	\$ (9,349)	\$ (117)	\$ (469)	\$ -	\$ (78)	\$ (12,549)	\$ (106,708)

Please explain your personnel request below:

We are requesting that the Planning Assistant, Postion Number 157-002, and Planner II, Position Number 069-005, be released as we allocated duties to a different position, thus it is no longer needed and will be a cost savings to the County.

PT Plans Examiner cut per Community Development

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Community Dev
Board Approval:	Approved

OT Reduction														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.1.020.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
700-020 - OT Budget - CURRENT					\$ 20,000	\$ 1,530	\$ 2,392	\$ 30			\$ 20		\$ 23,972	\$ -
700-020 - OT Budget - REQUESTED					\$ 15,000	\$ 1,148	\$ 1,794	\$ 23			\$ 15		\$ 17,979	\$ -
Decrease				700-020	\$ -	\$ (5,000)	\$ (383)	\$ (598)	\$ (8)	\$ -	\$ -	\$ (5)	\$ -	\$ (5,993)

Please explain your personnel request below:

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Coroner
Department:	Coroner
Board Approval:	Approved

Increase to On-Call pay														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.5.001.3						7.65%	11.96%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433		
555-021 On Call Pay - CURRENT				\$ 5,000	\$ 383	\$ 598		\$ 30			\$ 135	\$ 6,146		
555-021 On Call Pay - REQUESTED				\$ 13,312	\$ 1,018	\$ 1,592		\$ 80			\$ 359	\$ 16,362		
On Call Pay				555-021	\$ 8,312	\$ 636	\$ 994	\$ -	\$ 50	\$ -	\$ 224	\$ -	\$ 10,216	

Please explain your personnel request below:

Increase due to spending trend and Department need. Calculated 128 hrs/week for 52 weeks, at \$2 per hour.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County
 FY26 Budget Cycle
 Personnel Request Form

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Clerk
Department:	District Court Clerks
Board Approval:	Approved

District Court Clerks FY26 Budget Requests														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
45.2.221.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
(1) NEW Judicial Assistant	Hourly	6	5	\$ 25.56	\$ 53,165	\$ 4,067	\$ 6,359	\$ 80	\$ 319		\$ 53	\$ 16,433	\$ 80,475	
(2) 197-023 Clerk II - CURRENT	Hourly	3	6	\$ 21.34	\$ 44,387	\$ 3,396	\$ 5,309	\$ 67	\$ 266		\$ 44	\$ 16,433	\$ 69,901	
(2) 197-023 Clerk III - REQUESTED	Hourly	4	6	\$ 22.59	\$ 46,987	\$ 3,595	\$ 5,620	\$ 70	\$ 282		\$ 47	\$ 16,433	\$ 73,033	
(3) 197-022 Clerk II - CURRENT	Hourly	3	5	\$ 20.69	\$ 43,035	\$ 3,292	\$ 5,147	\$ 65	\$ 258		\$ 43	\$ 16,433	\$ 68,273	
(3) 197-022 Clerk III - REQUESTED	Hourly	4	5	\$ 21.91	\$ 45,573	\$ 3,486	\$ 5,451	\$ 68	\$ 273		\$ 46	\$ 16,433	\$ 71,330	
(4) 157-008 Scanning Technician - CURRENT	Hourly	2	2	\$ 16.80	\$ 34,944	\$ 2,673	\$ 4,179	\$ 52	\$ 210		\$ 35	\$ 16,433	\$ 58,526	
(4) 157-008 Court Services Clerk, Civil II - REQUESTED	Hourly	3	2	\$ 18.13	\$ 37,710	\$ 2,885	\$ 4,510	\$ 57	\$ 226		\$ 38	\$ 16,433	\$ 61,859	
(5) FREEZE 153-009 Scanning Technician	Hourly	2	3	\$ 17.59	\$ 36,587	\$ 2,799	\$ 4,376	\$ 55	\$ 220		\$ 37	\$ 16,433	\$ 60,506	
(6) 700-221 OT - CURRENT					\$ 75,000	\$ 5,738	\$ 8,970	\$ 113			\$ 75		\$ 89,895	
(6) 700-221 OT - REQUESTED					\$ 80,000	\$ 6,120	\$ 9,568	\$ 120			\$ 80		\$ 95,888	
(7) NEW Certificate Pay				\$ 0.72	\$ 1,498	\$ 115	\$ 179	\$ 2			\$ 1		\$ 1,795	
				(1) NEW	\$ 25.56	\$ 53,165	\$ 4,067	\$ 6,359	\$ 80	\$ 319	\$ -	\$ 53	\$ 16,433	\$ 80,475
				(2) 197-023	\$ 1.25	\$ 2,600	\$ 199	\$ 311	\$ 4	\$ 16	\$ -	\$ 3	\$ -	\$ 3,132
				(3) 197-022	\$ 1.22	\$ 2,538	\$ 194	\$ 303	\$ 4	\$ 15	\$ -	\$ 3	\$ -	\$ 3,057
				(4) 157-008	\$ 1.33	\$ 2,766	\$ 212	\$ 331	\$ 4	\$ 17	\$ -	\$ 3	\$ -	\$ 3,332
				(5) 153-009	\$ (17.59)	\$ (36,587)	\$ (2,799)	\$ (4,376)	\$ (55)	\$ (220)	\$ -	\$ (37)	\$ (16,433)	\$ (60,506)
				(6) 700-221	\$	\$ 5,000	\$ 383	\$ 598	\$ 8	\$ -	\$ -	\$ 5	\$ -	\$ 5,993
				(7) NEW	\$ 0.72	\$ 1,498	\$ 115	\$ 179	\$ 2	\$ -	\$ -	\$ 1	\$ -	\$ 1,795
													37,279	

Please explain your personnel request below:

(1) New Position Request: A new District Judge position was approved by the Idaho Supreme Court to start at the beginning of the State FY26 Budget on 7/1/2025, for this reason we are asking for a Judicial Assistant position to be assigned to the new District Judge.

(2 and 3) Position Conversions: We are asking to convert two Clerk II positions to Clerk III, as we are expanding the duties/tasks that these clerks would be taking on.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)

Their duties would not only include processing electronic filings, but the processing Supreme Court Appeals, Training/onboarding new clerks within that department, and providing relief to the Lead/Supervisor Clerk.

(4) Position Conversion Request: We are requesting to convert (1) of our Scanning Technician Clerks (Records Department) to that of a Clerk II position within our Civil Department. Our intent is to maximize the positions/resources we currently have and reallocate them to the department that would benefit most from the additional assistance.

(5) Freezing Position: We are freezing one Scanning Technician Position for a loaded savings of \$60,506 for FY26.

(6) Increase Request: After an analysis of our FY24 and our current FY25 overtime usage, we have projected/increased our FY26 Overtime budget by \$5,000.

(7) Requested Certificate Pay: We are requesting certificate pay for the Administrative District Judge's secretary for reasons that fulfilling this role adds additional administrative duties. Previously, this position would get a bonus each year out of the TCA's District Court's Budget, however this is an employee under the Clerk's Office. This Certificate Pay would be rotating based upon the ADJ position changes. We are asking that the pay be included on said employee's bi-weekly paycheck.

Phone	\$	866
Keyboard/Mouse	\$	35
Headset (phone)	\$	150
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County
 FY26 Budget Cycle
 Personnel Request Form

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	DMV
Board Approval:	Cut per Dept

Title Clerk II to Title Clerk III														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.4.413.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
CURRENT: 210-011 Title Clerk II		3	6	\$ 21.34	\$ 44,387	\$ 3,396	\$ 5,309	\$ 67	\$ 266		\$ 44	\$ 16,433	\$ 69,901	
REQUESTED: 210-011 Title Clerk III		4	6	\$ 22.59	\$ 46,987	\$ 3,595	\$ 5,620	\$ 70	\$ 282		\$ 47	\$ 16,433	\$ 73,033	
CURRENT: 210-001 Title Clerk II		3	6	\$ 21.34	\$ 44,387	\$ 3,396	\$ 5,309	\$ 67	\$ 266		\$ 44	\$ 16,433	\$ 69,901	
REQUESTED: 210-001 Title Clerk III		4	6	\$ 22.59	\$ 46,987	\$ 3,595	\$ 5,620	\$ 70	\$ 282		\$ 47	\$ 16,433	\$ 73,033	

effective 10/2025	210-011	\$ 1.25	\$ 2,600	\$ 199	\$ 311	\$ 4	\$ 16	\$ -	\$ 3	\$ -	\$ 3,132
CUT per DMV	210-001	\$ 1.25	\$ 2,600	\$ 199	\$ 311	\$ 4	\$ 16	\$ -	\$ 3	\$ -	\$ 3,132

Please explain your personnel request below:

This request is being submitted for reasons of "career progression" (for both 210-011-with almost 4yrs with DMV, and 210-001-with almost 3yrs with DMV). Both were # 1 in customer traffic counts for 2024--210-011 with 4147 in CDA, and 210-001 with 4024 in PF. Both were #1 in DMV GEM transactions for 2024 with 210-011 at 7540 for CDA, and 210-001 at 8846 for PF. Both have received numerous positive feedback comment cards from customers. In Addition, within our office, we rotate stations and tasks, and so with this conversion, it will allow for greater efficiency with having additional senior level staff that are able to help train and work the more complex areas of our business. They are both ready for the next level of their career with Kootenai County DMV!

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Clerk
Department:	Elections
Board Approval:	Approved

Elections Requests														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
10.2.205.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
116-001 Elections Manager - CURRENT	Exempt	11	5	\$ 37.58	\$ 78,166	\$ 5,980	\$ 9,349	\$ 117	\$ 469		\$ 78	\$ 16,433	\$ 110,592	
116-001 Elections Manager - REQUESTED	Exempt	11	1	\$ 31.61	\$ 65,749	\$ 5,030	\$ 7,864	\$ 99	\$ 394		\$ 66	\$ 16,433	\$ 95,634	
NEW Elections Director	Exempt	15	1	\$ 43.02	\$ 89,482	\$ 6,845	\$ 10,702	\$ 134	\$ 537		\$ 89	\$ 16,433	\$ 124,222	
FREEZE 200-001 Elections Supervisor	Hourly	7	5	\$ 27.61	\$ 57,429	\$ 4,393	\$ 6,868	\$ 86	\$ 345		\$ 57	\$ 16,433	\$ 85,611	
555-205 Temp/Seasonal - CURRENT					\$ 47,000	\$ 3,596		\$ 71			\$ 47		\$ 50,713	
555-205 Temp/Seasonal - REQUESTED					\$ 40,000	\$ 3,060		\$ 60			\$ 40		\$ 43,160	
700-205 OT - CURRENT					\$ 14,000	\$ 1,071	\$ 1,674	\$ 21			\$ 14		\$ 16,780	
700-205 OT - REQUESTED					\$ 10,500	\$ 803	\$ 1,256	\$ 16			\$ 11		\$ 12,585	
Decrease	116-001			\$ (5.97)	\$ (12,418)	\$ (950)	\$ (1,485)	\$ (19)	\$ (75)	\$ -	\$ (12)	\$ -	\$ (14,958)	
Increase	Director			\$ 43.02	\$ 89,482	\$ 6,845	\$ 10,702	\$ 134	\$ 537	\$ -	\$ 89	\$ 16,433	\$ 124,222	
Decrease	200-001			\$ (27.61)	\$ (57,429)	\$ (4,393)	\$ (6,868)	\$ (86)	\$ (345)	\$ -	\$ (57)	\$ (16,433)	\$ (85,611)	
Decrease	555-205			\$ (7,000)	\$ (536)	\$ -	\$ (11)	\$ -	\$ -	\$ -	\$ (7)	\$ -	\$ (7,553)	
Decrease	700-205			\$ (3,500)	\$ (268)	\$ (419)	\$ (5)	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ (4,195)	
				\$	\$ 9,135	\$ 699	\$ 1,930	\$ 14	\$ 118	\$ -	\$ 9	\$ -	\$ 11,904	

Please explain your personnel request below:

These requests are to plan for future elections structure. The new structure would include the Elections Director and Elections Manager. The Elections Supervisor position would be eliminated. The need for Temp/Seasonal employees and OT would be decreased.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Juvenile Probation
Board Approval:	Denied

Supervisor to Assistant Director															
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)	
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513				
15.1.139.3						7.65%	13.98%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433			
054-002 Supervisor - CURRENT	Hourly	10	13	\$ 41.60	\$ 86,528	\$ 6,619	\$ 12,097	\$ 130	\$ 519		\$ 2,336	\$ 16,433	\$ 124,662		
054-002 - Assistant Director - REQUESTED	Exempt	12	8	\$ 43.50	\$ 90,480	\$ 6,922	\$ 12,649	\$ 136	\$ 543		\$ 2,443	\$ 16,433	\$ 129,605		
				054-002	Increase	\$ 1.90	\$ 3,952	\$ 302	\$ 552	\$ 6	\$ 24	\$ -	\$ 107	\$ -	\$ 4,943

Please explain your personnel request below:

If approved will be restructuring a supervisor position to asisstant director.

Onboarding Item	Cost	Comments
Laptop computer	\$ -	None
Laptop dock	\$ -	None
Desktop computer	\$ -	None
Monitors (each)	\$ -	None
Phone	\$ -	None
Keyboard/Mouse	\$ -	None
Headset (phone)	\$ -	None
Other:		
Specialized Software	\$0	None
Scanner/peripherals	\$0	None
Specialized training/equip	\$0	None
Chair	\$0	None
Desk	\$0	None
Standing Desk	\$0	None
Headset - Bluetooth	\$0	None

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Admin
Board Approval:	Denied

New FTE - Communication Coordinator														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.001.2	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
NEW Communication Coordinator	Exempt	10	1	\$ 29.28	\$ 60,902	\$ 4,659	\$ 7,284	\$ 91	\$ 365		\$ 61	\$ 16,433	\$ 89,796	\$ 4,626

Please explain your personnel request below:

KCSO is requesting a new position for a Communications Coordinator. The position will help better the relationship of the KCSO to the public through all communication outlets, as well as maintain relations with the media. See attached for further.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Patrol
Board Approval:	Denied

Additional FTEs - Patrol Deputies														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.605.3	Exempt / Hourly					7.65%	13.98%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433		
New FTE - Patrol Deputy	Hourly	OPD	5	\$ 42.41	\$ 88,213	\$ 6,748	\$ 12,332	\$ 132	\$ 529		\$ 2,382	\$ 16,433	\$ 126,769	\$ 125,262
New FTE - Patrol Deputy	Hourly	OPD	5	\$ 42.41	\$ 88,213	\$ 6,748	\$ 12,332	\$ 132	\$ 529		\$ 2,382	\$ 16,433	\$ 126,769	\$ 125,262
New FTE - Patrol Deputy - FREEZE	Hourly	OPD	5											
New FTE - Patrol Deputy - FREEZE	Hourly	OPD	5											

Please explain your personnel request below:

These 4 positions are to back fill positions that have been pulled to fulfill SRO positions within the County.

Approve & freeze 2 deputies per BOCC 7/9/25

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Detectives
Board Approval:	Denied

Additional FTEs - Detectives														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.620.3	Exempt / Hourly			Hourly	Annual Total	7.65%	14.65%	0.15%	0.60%	7720000-Police Officers & Drivers	2.60%	16,433		
NEW - SIU Detective	Hourly	OPD	4	\$ 40.20	\$ 83,616	\$ 6,397	\$ 12,250	\$ 125	\$ 502		\$ 2,174	\$ 16,433	\$ 121,496	
NEW - ICAC Detective	Hourly	OPD	4	\$ 40.20	\$ 83,616	\$ 6,397	\$ 12,250	\$ 125	\$ 502		\$ 2,174	\$ 16,433	\$ 121,496	

Please explain your personnel request below:

Request to add a detective to SIU bringing the total to 4 due to ever-increasing drug crimes. Cost based on a OPD 4 Deputy. Request to add a detective to investigate internet crimes against children (ICAC)

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 660	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County
 FY26 Budget Cycle
 Personnel Request Form

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Patrol
Board Approval:	Denied

Additional FTE - Patrol Lieutenant for Hayden														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.605.3.524	Exempt / Hourly			Hourly	Annual Total	7.65%	13.98%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433		
Patrol LIEUTENANT		LT15	5	\$ 59.72	\$ 124,218	\$ 9,503	\$ 17,366	\$ 186	\$ 745		\$ 3,354	\$ 16,433	\$ 171,804	\$ 94,756

Please explain your personnel request below:

City of Hayden is requesting a full time LT, as a liason.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Admin
Board Approval:	Approved

Longevity Pay Threshold Change														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.001.2				Hourly	Annual Total	7.65%	13.98%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433	\$ 87,837	
Longevity Pay Threshold Change					\$ 73,840								\$ 87,837	

Please explain your personnel request below:

Currently longevity pay is available for Patrol Deputies, Patrol Sergeants, and all Lieutenants. The longevity pay threshold for years of service with KCSO are currently 15, 20, and 25 years. This request is to lower the threshold to 10, 15, and 20 years, and to include all Captains. The estimated loaded cost to implement this change, as calculated by the Auditor, is \$87,837.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Maintenance
Board Approval:	1 Approved

NEW FTEs - Senior Maintenance Operators														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.650.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	9015006-Office Building Janitors	2.34%	16,433		
Senior Maintenance	Hourly	7	5	\$ 27.61	\$ 57,429	\$ 4,393	\$ 6,868	\$ 86	\$ 345		\$ 1,344	\$ 16,433	\$ 86,898	
Senior Maintenance	Hourly	7	5	\$ 27.61	\$ 57,429	\$ 4,393	\$ 6,868	\$ 86	\$ 345		\$ 1,344	\$ 16,433	\$ 86,898	

Please explain your personnel request below:

The Department has been understaffed and its been difficult to fill positions. The open position we had was recently filled and therefore we are in need of additional staff. Not only to maintain our current responsibilities but also the addition of KCSO North.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Admin
Board Approval:	Approved

Purchasing Agent Reclass														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.001.2 50%														
15.6.660.3 50%	Exempt / Hourly					7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
137-001 Purchasing Agent - CURRENT		5	7	\$ 24.91	\$ 51,813	\$ 3,964	\$ 6,197	\$ 78	\$ 311		\$ 52	\$ 16,433	\$ 78,846	
137-001 Purchasing Agent - REQUESTED		6	7	\$ 26.89	\$ 55,931	\$ 4,279	\$ 6,689	\$ 84	\$ 336		\$ 56	\$ 16,433	\$ 83,807	
Increase				137-001	\$ 1.98	\$ 4,118	\$ 315	\$ 493	\$ 6	\$ 25	\$ -	\$ 4	\$ -	\$ 4,961

Please explain your personnel request below:

Purchasing agent position grade 5 reclassified based on job duties, HR came back with a grade 6.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Admin
Board Approval:	Denied

New FTE - Recruiting Sgt														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.001.2	Exempt / Hourly			Hourly	Annual Total	7.65%	13.98%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433		
Sergeant (Recruiter)	Hourly	SGT	1	\$ 44.54	\$ 92,643	\$ 7,087	\$ 12,952	\$ 139	\$ 556		\$ 2,501	\$ 16,433	\$ 132,311	

Please explain your personnel request below:

KCSO is requesting an Operations Sergeant position assigned to agency recruiting. The existing job description applies along with a supplemental list of job duties specific to recruiting. (See Attachments).

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Vehicle	\$ 93,142	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$ 250	unique to depts
Desk	\$ 1,200	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Jail
Board Approval:	Approved

Additional FTE - Sex Offender Registry Specialist														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.660.3	Exempt / Hourly			Hourly	Annual Total	7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.12%	16,433		
NEW Sex Offender Registry Specialist		4	5	\$ 21.91	\$ 22,786	\$ 1,743		\$ 34			\$ 27	\$ 24,591		

Please explain your personnel request below:

This position is a new position to make the Jail more efficient and effective. This employee will be working with the current RSO specialist as well as covering the Jail Lobby window, making it easier to hire specifically for these positions as well as provide constant coverage for both vital positions.

reduced to part-time per BOCC 7/9/25

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 660	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Sheriff
Department:	Admin
Board Approval:	Denied

New Interpreter Stipend														
		G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
15.6.001.2	Exempt / Hourly			Hourly	Annual Total	7.65%	13.98%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433		
Interpreter Stipend	10 interpreters @1.00			\$ 10.00	\$ 20,800	\$ 1,591	\$ 2,908	\$ 31			\$ 562		\$ 25,892	

Please explain your personnel request below:

This stipend is to compensate those sheriff's employees who are bilingual and use this ability on a daily basis to perform their duties and or assist others in serving our community.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Land Records
Board Approval:	Approved

Mapping Promotions														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
46.4.425.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
122-002 Cadastral Mapping Specialist I - Current	Hourly	5	4	\$ 22.70	\$ 47,216	\$ 3,612	\$ 5,647	\$ 71	\$ 283		\$ 47	\$ 16,433	\$ 73,309	
122-002 Cadastral Mapping Specialist II - Requested	Hourly	6	4	\$ 24.52	\$ 51,002	\$ 3,902	\$ 6,100	\$ 77	\$ 306		\$ 51	\$ 16,433	\$ 77,869	
122-003 Cadastral Mapping Specialist I - Current	Hourly	5	4	\$ 22.70	\$ 47,216	\$ 3,612	\$ 5,647	\$ 71	\$ 283		\$ 47	\$ 16,433	\$ 73,309	
122-003 Cadastral Mapping Specialist II - Requested	Hourly	6	4	\$ 24.52	\$ 51,002	\$ 3,902	\$ 6,100	\$ 77	\$ 306		\$ 51	\$ 16,433	\$ 77,869	
effective 10/2025	Increase	122-002		\$ 1.82	\$ 3,786	\$ 290	\$ 453	\$ 6	\$ 23	\$ -	\$ 4	\$ -	\$ 4,560	
effective 2/2026	Increase	122-003		\$ 1.82	\$ 2,524	\$ 193	\$ 302	\$ 4	\$ 15	\$ -	\$ 3	\$ -	\$ 3,040	

Please explain your personnel request below:

Each position has met the State Tax Commission education requirements and the 12 months of working experience as a Cadastral Specialist to earn their Cadastral Specialist Certification.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Appraisal
Board Approval:	Approved

Appraiser II to Appraiser III														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
										9410000- Municipal, Township, County or State Emp.				
46.4.421.3						7.65%	11.96%	0.15%	0.60%		1.07%	16,433		
145-011 Appraiser II Mobile Home - CURRENT	Hourly	8	6	\$ 30.74	\$ 63,939	\$ 4,891	\$ 7,647	\$ 96	\$ 384		\$ 684	\$ 16,433	\$ 94,074	
145-011 Appraiser III Mobile Home - REQUESTED	Hourly	9	6	\$ 33.22	\$ 69,098	\$ 5,286	\$ 8,264	\$ 104	\$ 415		\$ 739	\$ 16,433	\$ 100,338	
Effective 6/2026	Increase			\$ 2.48	\$ 1,682	\$ 129	\$ 201	\$ 3	\$ 10		\$ 18	\$ -	\$ 2,042	

Please explain your personnel request below:

Employee is currently completing Appraiser III duties. 145-011 completes assessments of all mobile homes in the County. Additionally, 145-011 complete spreadsheets, reports, VIN transfers and all appeals as necessary. 145-011 currently assist the BIA staff with cost tables, sales analysis, and percent to change documentation.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County
 FY26 Budget Cycle
 Personnel Request Form

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Prosecutor
Department:	Criminal
Board Approval:	Approved

Prosecutor FY26 Requests														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515		7513		
										8820000-Attorney- All Employees & Clerical				
15.7.001.3						7.65%	11.96%	0.15%	0.60%		0.12%	16,433		
Deputy Prosecuting Attorney 429-005 - CURRENT	Exempt	ATP2	6	\$ 43.54	\$ 90,563	\$ 6,928	\$ 10,831	\$ 136	\$ 543		\$ 109	\$ 16,433	\$ 125,543	
Deputy Prosecuting Attorney 429-005 - REQUESTED	Exempt	ATP3	6	\$ 47.04	\$ 97,843	\$ 7,485	\$ 11,702	\$ 147	\$ 587		\$ 117	\$ 16,433	\$ 134,314	
Deputy Prosecuting Attorney 429-006 - CURRENT	Exempt	ATP2	7	\$ 44.42	\$ 92,394	\$ 7,068	\$ 11,050	\$ 139	\$ 554		\$ 111	\$ 16,433	\$ 127,748	
Deputy Prosecuting Attorney 429-006 - REQUESTED	Exempt	ATP3	7	\$ 47.98	\$ 99,798	\$ 7,635	\$ 11,936	\$ 150	\$ 599		\$ 120	\$ 16,433	\$ 136,670	
Deputy Prosecuting Attorney 429-010 - CURRENT	Exempt	ATP2	5	\$ 42.23	\$ 87,838	\$ 6,720	\$ 10,505	\$ 132	\$ 527		\$ 105	\$ 16,433	\$ 122,260	
Deputy Prosecuting Attorney 429-010 - REQUESTED	Exempt	ATP3	5	\$ 45.62	\$ 94,890	\$ 7,259	\$ 11,349	\$ 142	\$ 569		\$ 114	\$ 16,433	\$ 130,756	
435-003 Deputy Prosecuting Attorney - FREEZE	Exempt	ATP2	5	\$ 42.23	\$ 87,838	\$ 6,720	\$ 10,505	\$ 132	\$ 527		\$ 105	\$ 16,433	\$ 122,260	
082-006 PT Temp Investigator	Hourly	10	6	\$ 35.88	\$ 36,382	\$ 2,783	\$ 4,351	\$ 55			\$ 44		\$ 43,615	
119-008 PT Temp Victim Coordinator	Hourly	7	14	\$ 33.69	\$ 34,162	\$ 2,613	\$ 4,086	\$ 51			\$ 41		\$ 40,953	
effective 10/2025	Increase	429-005		\$ 3.50	\$ 7,280	\$ 557	\$ 871	\$ 11	\$ 44	\$ -	\$ 9	\$ -	\$ 8,771	
effective 10/2025	Increase	429-006		\$ 3.56	\$ 7,405	\$ 566	\$ 886	\$ 11	\$ 44	\$ -	\$ 9	\$ -	\$ 8,921	
effective 4/2025	Increase	429-010		\$ 3.39	\$ 3,526	\$ 270	\$ 422	\$ 5	\$ 21	\$ -	\$ 4	\$ -	\$ 4,248	
	Decrease	435-003		\$ (42.23)	\$ (87,838)	\$ (6,720)	\$ (10,505)	\$ (132)	\$ (527)	\$ -	\$ (105)	\$ (16,433)	\$ (122,260)	
	Increase	082-006		\$ 35.88	\$ 36,382	\$ 2,783	\$ 4,351	\$ 55	\$ -	\$ -	\$ 44	\$ -	\$ 43,615	
	Increase	119-008		\$ 33.69	\$ 34,162	\$ 2,613	\$ 4,086	\$ 51	\$ -	\$ -	\$ 41	\$ -	\$ 40,953	
				\$ 37.79	\$ 916	\$ 70	\$ 110	\$ 1	\$ (418)	\$ -	\$ 1	\$ (16,433)	\$ (15,752)	

Please explain your personnel request below:

**Onboarding for temp investigator: desktop, monitors X2, phone, chair & keyboard/mouse

**Converting positions 429-005, 429-006, and 429-010 from ATP2 to ATP3 in recognition of the work being performed under the job description of ATP3, more effective case management within the office, to provide career advancement opportunities, and in an effort to

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)

retain employees (please note that while these changes will be made during fiscal year FY26, they may not be made immediately on Oct. 1).

**Eliminate position 435-003 to fund the abovementioned conversions from ATP2 to ATP3.

**082-006 Temp Investigator position (approved for FY25 5/15/25) is needed to continue in FY26 due to the growth in case loads, increased volume and frequency of trials and trial work/prep, etc.

** 119-008 Temp Victim Coordinator position (approved for FY25 12/5/24) is needed to continue in FY26 due to the growth in case loads, increased volume and frequency of trials and trial work/prep, etc.

Onboarding costs for PT Temp Investigator cut 6/17/25

Phone	\$	866
Keyboard/Mouse	\$	35
Headset (phone)	\$	150
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Parks
Board Approval:	Approved

Additional FTE - Park Ranger															
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS		Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513				
35.1.002.3 80%															
37.1.155.3 20%						7.65%	11.96%	0.15%	0.60%	9102000-Park NOC All Employees & Drivers	2.25%	16,433			
NEW PARK RANGER	HOURLY	7	5	\$ 27.61	\$ 57,429	\$ 4,393	\$ 6,868	\$ 86	\$ 345		\$ 1,292	\$ 16,433	\$ 86,846	\$ 1,746	

Please explain your personnel request below:

The department is requesting a new FTE Park Ranger position with the salary expenses 100% in Parks 35.1.002.3. On-boarding cost will be split between Parks, Vessel and Boat Launch User Fees. Parks and Waterways has not added a Park Ranger or similar maintenance position, in over twenty-years. Population growth, coupled with a significant increase in use at all County parks, trails, and marine facilities, is the reason an additional Park Ranger is needed.

Onboarding Item	Cost	Comments
UNIFORMS	\$ 600	
BOOT ALLOWANCE	\$ 150	
PHONE STIPEND	\$ 420	
SAFETY GEAR	\$ 176	PFD, GLOVES ETC
TOOLS	\$ 250	
EMPLOYEE BONUS	\$ 150	
TOTAL	\$ 1,746	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Parks
Board Approval:	Denied

Employee Bonuses - Parks & Waterways														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515		7513		
										9102000-Park NOC- All Employees & Drivers				
37.1.155.3 35.1.002.3 32.1.002.3						7.65%	11.96%	0.15%	0.60%		2.25%	16,433		
555-016 EMPLOYEE BONUSES (vessel) - FY25 ADOPTED					\$ 900	\$ 69	\$ 108	\$ 1			\$ 20		\$ 1,098	
555-016 EMPLOYEE BONUSES (vessel) - FY26 REQUESTED					\$ 900	\$ 69	\$ 108	\$ 1			\$ 20		\$ 1,098	
555-017 EMPLOYEE BONUSES (parks) - FY25 ADOPTED					\$ 300	\$ 23	\$ 36	\$ 0			\$ 7		\$ 366	
555-017 EMPLOYEE BONUSES (parks) - FY26 REQUESTED					\$ 300	\$ 23	\$ 36	\$ 0			\$ 7		\$ 366	
555-018 EMPLOYEE BONUSES (nwc) - FY25 ADOPTED					\$ 150	\$ 11	\$ 18	\$ 0			\$ 3		\$ 183	
555-018 EMPLOYEE BONUSES (nwc) - FY26 REQUESTED					\$ 300	\$ 23	\$ 36	\$ 0			\$ 7		\$ 366	

555-016	Increase	\$ 900	\$ 69	\$ 108	\$ 1	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ 1,098
555-017	Increase	\$ 300	\$ 23	\$ 36	\$ 0	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ 366
555-018	Increase	\$ 300	\$ 23	\$ 36	\$ 0	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ 366

Please explain your personnel request below:

Request for employee bonuses. Only increase is \$150 from Noxious Weed Control.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Assessor
Department:	Appraisal
Board Approval:	Denied

Additional FTE's - Residential Appraisers														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
46.4.421.3						7.65%	11.96%	0.15%	0.60%	9410000- Municipal, Township, County or State Emp.	1.07%	16,433		
NEW Residential Appraiser I	Hourly	7	1	\$ 23.25	\$ 48,360	\$ 3,700	\$ 5,784	\$ 73	\$ 290		\$ 517	\$ 16,433	\$ 75,156	
NEW Residential Appraiser I	Hourly	7	1	\$ 23.25	\$ 48,360	\$ 3,700	\$ 5,784	\$ 73	\$ 290		\$ 517	\$ 16,433	\$ 75,156	

Please explain your personnel request below:

The requests for the Residential Appraisal Division are as follows:

1) The job descriptions are unnecessarily confusing. The Assessor’s Office is making three revenue-neutral changes to job titles as follows without affecting any pay:

a. Change 1: Consists of two (2) present “Senior Training Appraiser” positions will be re-titled as “Appraiser V - Supervising Appraiser”. The current pay grade and steps will remain unchanged for FY 2026; this is a revenue-neutral change. Based on the org chart for the division, we do not anticipate needing any more than a total of two (2) FTEs in the role of the “Appraiser V - Supervising Appraiser” positions.

b. Change 2: Consists of three (3) present “Residential Appraiser III Lead” positions that will be re-titled as “Appraiser IV – Lead Appraiser”. The current pay grade and steps will remain unchanged for FY 2026; this is a revenue-neutral change. Eventual growth: Over time we anticipate growing and developing personnel so that each of the six residential districts will eventually have one “Appraiser IV – Lead Appraiser” to lead each district. Based on the org chart for the division, we anticipate needing no more than a total of six (6) FTEs in the role of the “Appraiser IV – Lead Appraiser” positions (i.e., one “Appraiser IV – Lead Appraiser” per each district). The remaining three slots for the three districts that presently do not have an Appraiser IV – Lead Appraiser position in the district will be filled over time based on competency, milestones and the achievement of established performance measures.

c. Change 3: In late 2023, this Division had two vacant Appraiser I (“Trainee”) positions, and these have never been filled. In early 2024, one of these two vacant “Appraiser I Trainee” positions were converted and downgraded to an “Appraiser Tech I” position, which has remained vacant for 2024. In any case, the hiring and training of personnel is unavoidably linked to having the necessary time and supervisory appraisers to provide for the required support and training of new appraisal personnel. Based on population, economic and parcel growth, we have a need to revert the “Appraiser Tech I” position back to a “Appraiser I Trainee” position. This is a revenue-neutral request in the sense that for FY 2024, the Board previously agreed and approved these two “Appraiser I Trainee” positions which have remained

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	125	unique to depts
Desk	500	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

vacant until the present time.

2) FY 2026 Budget Requests:

a. Two New FTE Appraiser Trainees. Based on population, economic and parcel growth, we have a need to create two (2) new "Appraiser I Trainee" positions, including all start-up costs associated with hiring new personnel (e.g., new workstations, computer, phone line, appraisal tools and software licenses, etc.). This will be a net gain of two (2) FTEs in the Residential Appraisal Division. This is necessary to allow for freeing-up staff time for necessary oversight, training and development of replacement appraisal personnel to meet the near-term needs of the department with anticipated retirements on the horizon.

b. Career Progression / Performance Based Advancements: The following requests are being submitted for the Residential Division's budget for FY 2026 in anticipation that personnel will satisfy, or exceed, established job performance measures, competency and time in position for the positions held. These requests are anticipated and need to be planned and budgeted even though they are not guaranteed since they depend upon the personnel achieving core competency milestones, performance measures and necessary work experience through training and time in the position:

- i. Position 112-016 – Progress from Appraiser II to Appraiser III
- ii. Position 422-001 – Progress from Appraiser II to Appraiser III
- iii. Position 091-004 – Progress from Appraiser II to Appraiser III
- iv. Position 112-020 – Progress from Appraiser II to Appraiser III
- v. Position 145-012 – Progress from Appraiser II to Appraiser III
- vi. Position 091-006 – Progress from Appraiser II to Appraiser III
- vii. Position 091-006 – Progress from Appraiser III to Appraiser IV – Lead Appraiser

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Solid Waste
Board Approval:	Approved

Additional FTEs - SW Technician														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
60.1.002.3						7.65%	11.96%	0.15%	0.60%	7590000-Garbage Works	3.18%	16,433		
NEW Solid Waste Technician	Hourly	4	3	\$ 20.10	\$ 41,808	\$ 3,198	\$ 5,000	\$ 63	\$ 251		\$ 1,329	\$ 16,433	\$ 68,082	\$ 500
NEW Solid Waste Technician	Hourly	4	3	\$ 20.10	\$ 41,808	\$ 3,198	\$ 5,000	\$ 63	\$ 251		\$ 1,329	\$ 16,433	\$ 68,082	\$ 100

Please explain your personnel request below:

The Solid Waste Department would like another Solid Waste Technician position added. This position is needed to help staff the new Ramsey Drop off Area at the Ramsey Transfer Station. The onboarding costs include a new radio and PPE for performing the duties of this additional Solid Waste Technician position.

The Solid Waste Department would like another Solid Waste Technician position added. This position is needed to help staff the Wolf Lodge Rural Site that will be constructed soon. The onboarding costs include PPE for performing the duties of this additional Solid Waste Technician position.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County
 FY26 Budget Cycle
 Personnel Request Form

REQUIRED	
Reviewed by HR?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Admin Judge
Department:	District Court
Board Approval:	Approved

Reclassify Position 437-002														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
45.8.001.3						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
437-002 - Secretary, Administrative - CURRENT	Hourly	5	5	\$ 23.68	\$ 49,254	\$ 3,768	\$ 5,891	\$ 74	\$ 296		\$ 49	\$ 16,433	\$ 75,764	
437-002 - Specialist, Family Court Services - REQUESTED	Hourly	6	5	\$ 25.56	\$ 53,165	\$ 4,067	\$ 6,359	\$ 80	\$ 319		\$ 53	\$ 16,433	\$ 80,475	
				Increase	\$ 1.88	\$ 3,910	\$ 299	\$ 468	\$ 6	\$ 23	\$ -	\$ 4	\$ -	4,710

Please explain your personnel request below:

This position is critical to the efficient operation of the Family Court Services Program, providing essential administrative support that directly impacts the timeliness and quality of services delivered to families and children. The responsibilities of this role have grown significantly, including increased case coordination, expanded communication with stakeholders, and support for program development initiatives. A pay increase is warranted to reflect the complexity and scope of the position, align compensation with comparable roles in other judicial districts, and support the recruitment and retention of qualified personnel committed to the long-term success of the program.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A

Elected Official:	Admin Judge
Department:	District Court
Board Approval:	Approved

Reduce OT														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
45.8.001.3						7.65%	11.96%	0.15%	0.60%	7720000-Police Officers & Drivers	2.70%	16,433		
702-045 OT - CURRENT					\$ 15,000	\$ 1,148	\$ 1,794	\$ 23			\$ 405		\$ 18,369	
702-045 OT - REQUESTED					\$ 5,000	\$ 383	\$ 598	\$ 8			\$ 135		\$ 6,123	
					702-045	Decrease	(10,000)	(765)	(1,196)	(15)	-	(270)	-	(12,246)

Please explain your personnel request below:

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Admin Judge
Department:	District Court
Board Approval:	Approved

Additional FTE - Judicial Staff Attorney														
	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
45.8.001.3						7.65%	11.96%	0.15%	0.60%	8820000-Attorney- All Employees & Clerical	0.12%	16,433		
NEW Judicial Staff Attorney	Exempt	ATP1	5	\$ 39.10	\$ 81,328	\$ 6,222	\$ 9,727	\$ 122	\$ 488		\$ 98	\$ 16,433	\$ 114,417	\$ 2,401

Please explain your personnel request below:

This position is to support the new District Court Judge. Funding this position was contemplated by the BOCC when the new District Court position was requested in 2024.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	BOCC
Department:	Transit
Board Approval:	Approved

Transit Funding Changes															
Org Set (Budget Code)	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage			Onboarding Costs Account 8900 (see below)	Current			Requested				
				Hourly	Annual Total	Loaded Annual Total		10.1.005.0 Tax Support	20.1.070.4.026 Ops Fixed Project	20.1.070.4.026 Ops Para Project	10.1.005.0 Ops Fixed Project	20.1.070.4.026 Ops Para Project	20.1.070.4.026 Ops Fixed Project	20.1.070.4.026 Ops Para Project	
				081-028 Specialist, Transit Program	Hourly	9		4	\$ 30.88	\$ 64,230	\$ 93,804	37%	\$ 34,708	\$ -	\$ 59,097
446-003 Manager, Grants	Hourly	9	7	\$ 33.88	\$ 70,470	\$ 101,321	10%	\$ 10,132	\$ 45,595	\$ 45,595	50%	\$ -	\$ 50,660.60	\$ 50,660.60	
446-001 Manager, Senior Program	Exempt	11	5	\$ 37.58	\$ 78,166	\$ 110,592	10%	\$ 11,059	\$ 49,766	\$ 49,766	50%	\$ -	\$ 55,296	\$ 55,296	
								\$ 55,899	\$ 95,361	\$ 154,458		\$ -	\$ 105,957	\$ 199,761	
				Tax	Fixed	Para									
				081-028	\$ (34,708)	\$ -	\$ 34,708						\$ (55,899)	\$ 10,596	\$ 45,303
				446-003	\$ (10,132)	\$ 5,066	\$ 5,066								
				446-001	\$ (11,059)	\$ 5,530	\$ 5,530								
					\$ (55,899)	\$ 10,596	\$ 45,303								

Please explain your personnel request below:

All Transit positions will be 100% FTA funded.

REQUIRED	
Reviewed by HR?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> N/A

Elected Official:	Steve Matheson
Department:	Treasurer
Board Approval:	Approved

Treasurer Career Progressions														
Org Set (Budget Code)	Exempt / Hourly (determined by HR for new positions)	G R A D E	S T E P	Wage		SS/MED	PERSI	UNO	LIFE/LTD	WC CODE	WC %	BENEFITS	Loaded Annual Total	Onboarding Costs Account 8900 (see below)
				Hourly	Annual Total	7510	7511	7512	7513	7515	7513			
						7.65%	11.96%	0.15%	0.60%	8810000-Clerical Office Employees	0.10%	16,433		
CURRENT - Treasury Specialist III	Hourly	6	5	\$ 25.56	\$ 53,165	\$ 4,067	\$ 6,359	\$ 80	\$ 319		\$ 53	\$ 16,433	\$ 80,475	
REQUESTED - Treasury Specialist V	Hourly	8	5	\$ 29.83	\$ 62,046	\$ 4,747	\$ 7,421	\$ 93	\$ 372		\$ 62	\$ 16,433	\$ 91,174	
Treasury Specialist III - CURRENT	Hourly	6	5	\$ 25.56	\$ 53,165	\$ 4,067	\$ 6,359	\$ 80	\$ 319		\$ 53	\$ 16,433	\$ 80,475	
Treasury Specialist IV - REQUESTED	Hourly	7	5	\$ 27.61	\$ 57,429	\$ 4,393	\$ 6,868	\$ 86	\$ 345		\$ 57	\$ 16,433	\$ 85,611	
169-001 - Treasury Specialist II - CURRENT	Hourly	5	7	\$ 24.91	\$ 51,813	\$ 3,964	\$ 6,197	\$ 78	\$ 311		\$ 52	\$ 16,433	\$ 78,846	
169-001 - Treasury Specialist III - REQUESTED	Hourly	6	7	\$ 26.89	\$ 55,931	\$ 4,279	\$ 6,689	\$ 84	\$ 336		\$ 56	\$ 16,433	\$ 83,807	

Effective 10/1/2025	TBD	Increase	\$ 4.27	\$ 8,882	\$ 679	\$ 1,062	\$ 13	\$ 53	\$ -	\$ 9	\$ -	\$ 10,699
Effective 10/1/2025	TBD	Increase	\$ 2.05	\$ 4,264	\$ 326	\$ 510	\$ 6	\$ 26	\$ -	\$ 4	\$ -	\$ 5,136
Effective 3/1/2025	169-001	Increase	\$ 1.98	\$ 2,402	\$ 184	\$ 287	\$ 4	\$ 14	\$ -	\$ 2	\$ -	\$ 2,894

Please explain your personnel request below:

Career Progression - Conversion on October 1, 2025, of an existing, filled, Treasury Specialist III (individual not yet determined) position to Treasury Specialist Supervisor.

Career Progression - Conversion of positions: 1) TSIII to TSIV, October 1, 2025, (individual not yet identified), 2) TSII to TSIII on or after March 1, 2026, 3) TSII to TSIII on or after March 1, 2026.

Onboarding Item	Cost	Comments
Laptop computer	\$ 1,000	
Laptop dock	\$ 200	
Desktop computer	\$ 550	
Monitors (each)	\$ 175	(includes cable)
Phone	\$ 866	
Keyboard/Mouse	\$ 35	
Headset (phone)	\$ 150	
Other:		
Specialized Software	\$XXXX	unique to depts
Scanner/peripherals	\$XXXX	unique to depts
Specialized training/equip	\$XXXX	unique to depts
Chair	\$XXXX	unique to depts
Desk	\$XXXX	unique to depts
Standing Desk	\$XXXX	unique to depts
Headset - Bluetooth	\$XXXX	unique to depts

Kootenai County										
FY26 Budget Cycle										
OPEX Summary										
1/7/2026										
(Excludes New Programs, Grants, & Projects except where Active)										
(Includes Non-Capital)										
3-Year Actual										
Line #	Elected	Org Set	Org Set Description	Average	2025 Adopted	2026 Request	Board Direction	Change Over 2025 Adopted	Comments	Cuts
1b	BOCC - SW	60.1.190.3.89	SW.BOCC.Fighting Creek.Ops.Leachate Treatment System	-	\$ 210,000	\$ 210,000	\$ 210,000	\$ -		\$ -
2b	BOCC - SW	60.1.190.3	SW.BOCC.Fighting Creek.Ops	\$ 1,435,031	\$ 1,780,390	\$ 1,923,790	\$ 1,923,790	\$ 143,400	\$42k Decrease in GL 8040 Motor Fuels & Lubricants \$61k Increase in GL 8042 Equip Maint Supplies \$9.6k Decrease in GL 8067 Non-Capital Equip \$29.3k Increase in GL 8075 Plumbing & Piping \$78k Increase in GL 8101 Consultants \$6.6k Decrease in GL 8205 Electrical/Natural Gas \$10.2k Increase in GL 8502 Equip Repair \$22k Increase in GL 8517 Bldg Repair & Maint	\$ -
3b	BOCC - SW	60.1.187.3	SW.BOCC.Rural Sys.Ops	\$ 602,241	\$ 725,615	\$ 728,003	\$ 728,003	\$ 2,388		\$ -
4b	BOCC - SW	60.1.183.3	SW.BOCC.Prairie Trnsfr Stn.Ops	\$ 1,416,191	\$ 2,299,478	\$ 2,324,404	\$ 2,324,404	\$ 24,926	\$23k Increase in GL 8130 Hauling Contracts \$150k Increase in GL 8130 Hauling Contracts	\$ -
5b	BOCC - SW	60.1.182.3	SW.BOCC.Ramsey Trnsfr Stn.Ops	\$ 1,952,670	\$ 2,877,151	\$ 3,039,035	\$ 3,039,035	\$ 161,884	\$8.5k Increase in GL 8503 Equip Repair	\$ -
6b	BOCC - SW	60.1.002.3	SW.BOCC.Dept.Ops	\$ 14,706	\$ 45,430	\$ 43,420	\$ 43,270	\$ (2,160)		\$ (150)
7b	BOCC - SW	60.1.002.2	SW.BOCC.Dept.Dept Admin	\$ 3,925,636	\$ 4,492,877	\$ 4,567,162	\$ 4,567,162	\$ 74,285	\$30.5k Increase in GL 8280 Closure & Post-Closure, 5% Increase \$42k Increase in GL 8293 Bank Service & Investment Fees \$12k Increase in GL 8199 Other Professional Services \$214k Increase in GL 8226 Community Support Services, ID/WA Collab \$2k Increase in GL 8308 Seminars & Professional Assoc. Spokane River Conference	\$ -
8b	BOCC	49.1.170.1	Aquifer Prot.BOCC.Aquifer Prot Dist.Admin	\$ 448,812	\$ 611,556	\$ 839,947	\$ 839,947	\$ 228,391		\$ -
9b	Assessor	46.4.423.3	Reval.Assessor.L& Records.Ops	\$ 78,858	\$ 34,753	\$ 24,932	\$ 18,015	\$ (16,738)	\$15k Increase in GL 7920 Postage \$140k Increase in GL 8103 Legal Services \$273k Decrease in GL 8517 Computer Software Maintenance (using \$186k FD 46 FB)	\$ (6,917)
10b	Assessor	46.4.421.3	Reval.Assessor.Appraisal_Ops	\$ 300,678	\$ 657,251	\$ 546,161	\$ 391,355	\$ (265,996)		\$ (154,806)
11b	District Court	45.8.172.3	Crt Intrck.District Court.Court Interlock Device.Ops	\$ 20,261	\$ 15,300	\$ 15,300	\$ 15,300	\$ -		\$ -
12b	District Court	45.8.001.3.255	Dist Crt.District Court.Elected Offcl.Ops.Veteran's Court	\$ -	\$ 119,972	\$ 119,972	\$ 119,972	\$ -		\$ -
13b	District Court	45.8.001.3.254	Dist Crt.District Court.Elected Offcl.Ops.Mental Health Court	\$ 94,089	\$ 90,381	\$ 90,871	\$ 90,871	\$ 490		\$ -
14b	District Court	45.8.001.3.253	Dist Crt.District Court.Elected Offcl.Ops.D.U.I. Court	\$ 37,151	\$ 59,818	\$ 61,880	\$ 61,880	\$ 2,062		\$ -
15b	District Court	45.8.001.3.252	Dist Crt.District Court.Elected Offcl.Ops.Drug Court	\$ 27,317	\$ 68,804	\$ 73,026	\$ 73,026	\$ 4,222		\$ -
16b	District Court	45.8.001.3	Dist Crt.District Court.Elected Offcl.Ops	\$ 865,576	\$ 867,338	\$ 851,035	\$ 842,035	\$ (25,303)	\$37k Decrease in GL 7925 Transcripts, SPD Assumed Costs \$28k Decrease in GL 8067 Non-Capital Equip, No FY26 Requests \$79k Increase in GL 8103 Legal Services \$35k Increase in GL 8118 Mental Health Services \$13k Decrease in GL 8123 Investigators \$23k Decrease in GL 8140 Professional Reference Materials \$50k Increase in GL 8199 Other Professional Services, eliminate law clerk reimb	\$ (9,000)
17b	Clerk	45.2.221.3	Dist Crt.Clerk.DC.Clerks.Ops	\$ 30,779	\$ 30,839	\$ 29,070	\$ 29,070	\$ (1,769)		\$ -
18b	Clerk	40.2.245.3	Indigent.Clerk.CO Asst.Ops	\$ 78,612	\$ -	\$ -	\$ -	\$ -		\$ -
19b	Clerk	40.2.002.2	Indigent.Clerk.Dept.Dept Admin	\$ 6,894	\$ -	\$ -	\$ -	\$ -		\$ -
20b	Sheriff	37.6.685.3	CO Vessel.Sheriff.Rec Safety.Ops	\$ 92,431	\$ 119,135	\$ 122,670	\$ 122,670	\$ 3,535		\$ -
21b	BOCC	37.1.155.3	CO Vessel.BOCC.VW_Ops	\$ 72,844	\$ 137,863	\$ 137,903	\$ 137,903	\$ 40		\$ -
22b	Sheriff	36.6.685.3	Snowmobile.Sheriff.Rec Safety.Ops	\$ 10,833	\$ 9,050	\$ -	\$ -	\$ (9,050)		\$ -
23b	BOCC	36.1.167.3	Snowmobile.BOCC.State Mgmt.Ops	\$ 56,861	\$ 74,198	\$ 70,978	\$ 70,978	\$ (3,220)		\$ -
24b	BOCC	36.1.165.3	Snowmobile.BOCC.CO Mgmt.Ops	\$ (8,322)	\$ -	\$ -	\$ -	\$ -		\$ -
25b	BOCC	35.1.002.3.153	Parks.BOCC.Dept.Ops.Parks CO Boat Launch	\$ 48,318	\$ 87,604	\$ 89,589	\$ 89,589	\$ 1,985		\$ -
26b	BOCC	35.1.002.3	Parks.BOCC.Dept.Ops	\$ 103,942	\$ 144,993	\$ 147,264	\$ 147,264	\$ 2,271		\$ -
27b	BOCC	34.1.004.3	Hist Society.BOCC.Tax Supprt.Ops	\$ 21,400	\$ 9,460	\$ 29,550	\$ 29,550	\$ 20,090	\$4k Increase in GL 7925 Advertisements \$16k Increase in GL 8199 Other Professional Services (using \$20k Fund 34 FB)	\$ -
28b	BOCC	33.1.004.3	Health Dist.BOCC.Tax Supprt.Ops	\$ 1,495,167	\$ 1,678,196	\$ 1,659,137	\$ 1,473,083	\$ (205,113)	\$18k Decrease in 8226 Community Support Services	\$ (186,054)
29b	BOCC	32.1.002.3	NWC.BOCC.Dept.Ops	\$ 85,919	\$ 101,439	\$ 104,486	\$ 104,486	\$ 3,047		\$ -
30b	BOCC	31.1.004.3	CO Fair.BOCC.Tax Supprt.Ops	\$ 201,159	\$ -	\$ -	\$ -	\$ -		\$ -
31b	BOCC	30.1.101.3	Airport Sewer Fund.BOCC.Airport_Ops	\$ 84,216	\$ 61,405	\$ 61,405	\$ 61,405	\$ -		\$ -
32b	BOCC	30.1.101.5.27	Airport.BOCC.Airport_Proj.FAA Pavement Maintenance	\$ 5,189	\$ 11,200	\$ 11,200	\$ -	\$ (11,200)		\$ (11,200)
33b	BOCC	30.1.101.3.106	Airport.BOCC.Airport_Ops.AIP-PreGrant Formulated Activity	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
34b	BOCC	30.1.101.3.105	Airport.BOCC.Airport_Ops.AIP-Infrastructure Imp (non-elig)	\$ 9,484	\$ 11,200	\$ 11,200	\$ 11,200	\$ -		\$ -
35b	BOCC	30.1.101.3.104	Airport.BOCC.Airport_Ops.Grounds Maint	\$ 2,636	\$ -	\$ -	\$ -	\$ -		\$ -
36b	BOCC	30.1.101.3.103	Airport.BOCC.Airport_Ops.Equip Maint	\$ 156,909	\$ 166,346	\$ 145,950	\$ 145,950	\$ (20,396)	\$6k Decrease in GL 8255 Cleaning & Alterations, NFPA Uniforms \$6.3k Decrease in GL 8203 Equip Rental, 5 Yr Avg \$5k Decrease due to GL 8099 Misc Supplies, 5 Yr Avg \$3k Decrease in GL 8054 Tools & Shop Equip, 5 Yr Avg	\$ -
37b	BOCC	30.1.101.3.102	Airport.BOCC.Airport_Ops.Field Maint	\$ 157,736	\$ 128,328	\$ 130,625	\$ 130,625	\$ 2,297		\$ -
38b	BOCC	30.1.101.2	Airport.BOCC.Airport_Dept Admin	\$ 371,927	\$ 680,358	\$ 787,655	\$ 806,347	\$ 125,989	\$107k Increase in GL 8199 Other Prof Services, 5% Tower Increase	\$ 18,692
39b	BOCC	19.1.004.3	Tourism Promo.BOCC.Tax Supprt.Ops	\$ 1,103	\$ 1,000	\$ 1,000	\$ 1,000	\$ -		\$ -
40b	BOCC	18.1.004.3	Centennial Trl.BOCC.Tax Supprt.Ops	\$ 540	\$ 6,500	\$ 6,500	\$ 6,500	\$ -		\$ -
41b	Sheriff	158.6.605.3.652	Drug Seizure - KCSO Patrol.Sheriff.Patrol.Ops.Fed Drug Seizure	\$ 6,284	\$ 10,000	\$ 10,000	\$ 10,000	\$ -		\$ -
42b	Sheriff	158.6.605.3.651	Drug Seizure - KCSO Patrol.Sheriff.Patrol.Ops.State Drug Seizure	\$ 5,302	\$ 5,000	\$ 5,000	\$ 5,000	\$ -		\$ -
43b	Sheriff	155.6.640.3.641	Sheriff Donation.Sheriff.S&R.Ops.Volunteer S&R	\$ 45,669	\$ 32,300	\$ 29,700	\$ 29,700	\$ (2,600)		\$ -
44b	Sheriff	155.6.605.3.677	Sheriff Donation.Sheriff.Patrol.Ops.Holidays & Heroes	\$ 10,791	\$ 5,000	\$ 5,000	\$ 5,000	\$ -		\$ -
45b	Sheriff	155.6.605.3.528	Sheriff Donation.Sheriff.Patrol.Ops.K-9	\$ 53,216	\$ 25,264	\$ 24,424	\$ 24,424	\$ (840)		\$ -
46b	Sheriff	154.6.660.3	Jail Commissary.Sheriff.Jail.Ops_Ops	\$ 34,322	\$ 50,000	\$ 45,000	\$ 45,000	\$ (5,000)		\$ -
47b	Prosecutor	15.7.001.3.61	JF.Prosec Atty.Elected Offcl.Ops.Capital/Major Cases	\$ 545	\$ -	\$ -	\$ -	\$ -		\$ -
48b	Prosecutor	15.7.001.3	JF.Prosec Atty.Elected Offcl.Ops	\$ 255,062	\$ 241,801	\$ 246,591	\$ 241,591	\$ (210)		\$ (5,000)
49b	Sheriff	15.6.685.3	JF.Sheriff.Rec Safety.Ops	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 8,500		\$ -
50b	Sheriff	15.6.660.3.529	JF.Sheriff.Jail.Ops.Ops.Emp Uniform Purchase Prgrm	\$ 10,911	\$ -	\$ -	\$ -	\$ -		\$ -

Kootenai County										
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3-Year Actual										
Line #	Elected	Org Set	Org Set Description	Average	2025 Adopted	2026 Request	Board Direction	Change Over 2025 Adopted	Comments	Cuts
									\$1.8k Increase in GL 8018 Safety Supplies \$16k Increase in GL 8060 Weapons/Self Defense Equip \$5.5k Decrease in GL 8070 Non-Capital Safety Equip \$1.2k Increase in GL 8301 Per Diem \$2k Increase in GL 8302 Airfare \$2k Increase in GL 8308 Seminars & Professional Assoc	\$ (13,745)
51b	Sheriff	15.6.660.3.514	JF.Sheriff.Jail Ops .Ops.Jail Detention Response Team	\$ 19,888	\$ 50,971	\$ 69,461	\$ 55,716	\$ 4,745		
52b	Sheriff	15.6.660.3.513	JF.Sheriff.Jail Ops .Ops.Court Ordered Transport	\$ 6,823	\$ 8,520	\$ 8,674	\$ 8,674	\$ 154		\$ -
53b	Sheriff	15.6.660.3.512	JF.Sheriff.Jail Ops .Ops.Inmate Extradition Prgm	\$ 84,927	\$ 80,678	\$ 76,095	\$ 76,095	\$ (4,583)		\$ -
54b	Sheriff	15.6.660.3.511	JF.Sheriff.Jail Ops .Ops.Jail Overcrowding Prgm	\$ 182,180	\$ 1,134	\$ 2,540	\$ 2,540	\$ 1,406		\$ -
55b	Sheriff	15.6.660.3	JF.Sheriff.Jail Ops .Ops	\$ 4,267,796	\$ 4,625,192	\$ 6,356,505	\$ 6,187,100	\$ 1,561,908	\$20k Increase in GL 8067 Non-Capital Equip \$45k Increase in GL 8072 Housing Supplies, spending trend \$200k Increase in GL 8220 Medication \$40k Increase in GL 8221 Hospital/Other Health Care Pro, spending trend \$1.3M Increase in GL 8222 Contracted Medical Services, match wellpath contract \$52k Increase in GL 8232 Contracted Food Services \$31k Decrease in GL 8299 Other Misc Pmts, Tasers moved to 9070. \$27.5k Increase in GL 8503 Equip Repair, spending trend \$20k Decrease to GL 8517 Building Repair & Maint, moved to Maint Budget	\$ (169,405)
56b	Sheriff	15.6.650.3	JF.Sheriff.Maint.Ops	\$ 321,745	\$ 348,099	\$ 455,462	\$ 446,222	\$ 98,123	\$15.6k Increase in GL 8067 Non-Capital Equip, Tank, Mower, Oven, Plow \$84k Increase in GL 8517 Bldg Repair & Maint, various items	\$ (9,240)
57b	Sheriff	15.6.640.3.603	JF.Sheriff.S&R.Ops.DIVE TEAM	\$ 8,680	\$ 14,840	\$ 17,420	\$ 17,420	\$ 2,580		\$ -
58b	Sheriff	15.6.640.3	JF.Sheriff.S&R.Ops	\$ 39,134	\$ 57,500	\$ 27,570	\$ 27,570	\$ (29,930)	\$6k Decrease in GL 8001 Office Supplies, SAR Bldg outfitted in FY25 \$900 Increase in GL 8010 Uniforms \$1.6k Increase in GL 8034 Subscription-Based Software, Active Alert \$1k Increase in GL 8041 Vehicle Maint & Exp, 3 Vehicles, 2 Trailers \$1.2k Increase in GL 8067 Non-Capital Equip, Reception Desk \$600 Increase in GL 8099 Misc Supplies, spending trend \$32k Decrease in GL 8201 Operating Exp, lease ended \$2.8k Increase in Travel GLs, SAR Conference	\$ -
59b	Sheriff	15.6.635.3	JF.Sheriff.SWAT.Ops	\$ 61,820	\$ 88,993	\$ 97,461	\$ 97,461	\$ 8,468	\$600 Increase in GL 8308 Seminars & Professional Assoc, SAR Conference	\$ -
60b	Sheriff	15.6.630.3	JF.Sheriff.Records.Ops	\$ 21,079	\$ 25,038	\$ 27,488	\$ 24,488	\$ (550)		\$ (3,000)
61b	Sheriff	15.6.625.3.628	JF.Sheriff.Drivers Lic.Ops.Post Falls DL	\$ 21,044	\$ 38,435	\$ 35,551	\$ 28,856	\$ (9,579)		\$ (6,695)
62b	Sheriff	15.6.625.3	JF.Sheriff.Drivers Lic.Ops	\$ 13,306	\$ 35,217	\$ 22,009	\$ 20,414	\$ (14,803)	\$12.6k Decrease in GL 8067 Non-Capital Equipment, no FY26 Requests	\$ (1,595)
63b	Sheriff	15.6.620.3	JF.Sheriff.Detective.Ops	\$ 116,277	\$ 96,713	\$ 104,736	\$ 94,736	\$ (1,977)		\$ (10,000)
64b	Sheriff	15.6.605.3.673	JF.Sheriff.Patrol.Ops.Youth License Plates	\$ 1,488	\$ -	\$ -	\$ -	\$ -		\$ -
65b	Sheriff	15.6.605.3.532	JF.Sheriff.Patrol.Ops.Air Support	\$ 7,492	\$ 10,000	\$ 10,000	\$ 10,000	\$ -		\$ -
66b	Sheriff	15.6.605.3.531	JF.Sheriff.Patrol.Ops.Title III activity	\$ 5,814	\$ -	\$ -	\$ -	\$ -		\$ -
67b	Sheriff	15.6.605.3.529	JF.Sheriff.Patrol.Ops.Uniform Purchase Prgrm	\$ 14,848	\$ -	\$ -	\$ -	\$ -		\$ -
68b	Sheriff	15.6.605.3.528	JF.Sheriff.Patrol.Ops.K-9	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ -		\$ -
69b	Sheriff	15.6.605.3.526	JF.Sheriff.Patrol.Ops.OHV Law Enforcement	\$ 8,678	\$ 13,575	\$ 13,575	\$ 13,575	\$ -		\$ -
70b	Sheriff	15.6.605.3.524	JF.Sheriff.Patrol.Ops.Hayden City Agreements	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
71b	Sheriff	15.6.605.3	JF.Sheriff.Patrol.Ops	\$ 870,394	\$ 923,825	\$ 989,152	\$ 790,044	\$ (133,781)	\$7.8k Increase in GL 8018 Safety Supplies \$30.4k Increase in GL 8034 Subscription-Based Software \$10.5k Increase in GL 8041 Vehicle Maint & Exp \$50k Increase in GL 8060 Weapons/Self Defense Equip \$25k Increase in GL 8061 Ammunition/ Gun Supplies \$15.7k Increase in GL 8067 Non-Capital Equip, various items \$8k Decrease in GL 8070 Non-Capital Safety Equip, No FY26 Requests \$70k Decrease in GL 8299 Other Misc Pmts, Taser Contract moved per GASB 96	\$ (199,108)
72b	Sheriff	15.6.604.3	JF.Sheriff.Animal Cntrl.Ops	\$ 35,536	\$ 39,834	\$ 35,482	\$ 35,482	\$ (4,352)		\$ -
73b	Sheriff	15.6.603.3	JF.Sheriff.Civil.Ops	\$ 29,318	\$ 22,624	\$ 32,787	\$ 20,037	\$ (2,587)	\$4k Decrease in GL 8033 Non-Capital Software \$14k Increase in GL 8067 Non-Capital Equip, Computer, keyboard & Mouse, phone, vehicle wraps & Rims \$2.7 Increase in GL 8001 Office Supplies \$8.5k Increase in GL 8067 in Non-Capital Equip, Commercial Freezer & Fencing \$5k Decrease in GL 8108 Recruiting Exp, due to spending & lower vacancies \$2k Decrease in GL 8118 Mental Health Services, due to spending trend \$23k Increase in GL 8143 Prof Recurring Reference Media [LETS] \$5k Increase in GL 8199 the Professional Services, background hiring \$5k Increase in GL 8207 Telephone, budget moved from Jail & Patrol \$8.6k Increase in GL 8308 Seminars & Professional Assoc \$199k Decrease in GL 8516 Computer Software Maintenance, GASB 96	\$ (12,750)
74b	Sheriff	15.6.001.2	JF.Sheriff.Elected Offcl.Dept Admin	\$ 402,986	\$ 780,626	\$ 628,338	\$ 592,678	\$ (187,948)		\$ (35,660)
75b	BOCC	15.1.139.3.142	JF.BOCC.Juv Pro.Ops.Lottery Funds	\$ 20,257	\$ 38,921	\$ 34,178	\$ 34,178	\$ (4,743)		\$ -
76b	BOCC	15.1.139.3.140	JF.BOCC.Juv Pro.Ops.Tobacco Tax Program	\$ 35,425	\$ 39,453	\$ 41,370	\$ 41,370	\$ 1,917		\$ -
77b	BOCC	15.1.139.3	JF.BOCC.Juv Pro.Ops	\$ 21,180	\$ 11,966	\$ 10,942	\$ 10,942	\$ (1,024)		\$ -
78b	BOCC	15.1.132.3.528	JF.BOCC.AMP.Ops.K-9	\$ 9,162	\$ 13,150	\$ 26,020	\$ 26,020	\$ 12,870	\$10k Increase in GL 8067 Non-Capital Equip, K-9 Purchase \$2k Increase in GL 8301 Per Diem, Travel Costs for new K-9	\$ -
79b	BOCC	15.1.132.3	JF.BOCC.AMP.Ops	\$ 63,607	\$ 77,935	\$ 147,647	\$ 146,147	\$ 68,212	\$1.4k Increase in GL 8303 Lodging, K-9 Replacement \$71.5k Increase in GL 8067 Non-Capital Equip, Radio Purchase	\$ (1,500)
80b	BOCC	15.1.128.3.182	JF.BOCC.JDET Ctr .Ops.JDC Maintenance	\$ 64,302	\$ 71,705	\$ 60,000	\$ 60,000	\$ (11,705)	\$6k Decrease in Travel GLs, FY25 Lock Training Complete	\$ -
81b	BOCC	15.1.128.3.130	JF.BOCC.JDET Ctr .Ops.JDC Detention Clinician	\$ 499	\$ 420	\$ 420	\$ 420	\$ -	\$5k Decrease in GL 8517 Bldg Repair & Maint, Lock Repair Savings	\$ -
82b	BOCC	15.1.128.3	JF.BOCC.JDET Ctr .Ops	\$ 140,725	\$ 170,744	\$ 161,022	\$ 161,022	\$ (9,722)		\$ -

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Line #	Elected	Org Set	Org Set Description	Average	2025 Adopted	2026 Request	Board Direction	Change Over 2025 Adopted	Comments	Cuts
83b	BOCC	15.1.060.3	JF.BOCC.Public Defndr_Ops	\$ 132,996	\$ 242,698	\$ 44,000	\$ 44,000	\$ (198,698)	\$220k Decrease in GL 8201 Other Professional Services, moved to GL 9070, GASB Rule \$1.2k Increase in GL 8209 Other Utilities, Increase from trend \$18k Increase in GL 8215 Janitorial Services, County covers expense in FY26 \$2k Increase in GL 8517 Bldg Repairs & Maint for PD Office	\$ -
84b	BOCC	15.1.003.0	JF.BOCC.Gen Accts.Indir Admin	\$ 1,322,181	\$ 315,000	\$ 302,521	\$ 302,521	\$ (12,479)	\$12.5 Decrease in GL 8308 Seminars & Professional Assoc	\$ -
85b	BOCC	13.1.053.0.54	Liab Ins.BOCC.Liability Ins.Indir Admin.Risk Mgmt	\$ 1,656	\$ 5,388	\$ 5,388	\$ 5,388	\$ -		\$ -
86b	BOCC	13.1.053.0	Liab Ins.BOCC.Liability Ins.Indir Admin	\$ 904,126	\$ 1,315,477	\$ 1,390,014	\$ 1,455,727	\$ 140,250	\$75k Increase in GL 8271 Insurance Deductible, ICRMP FY26 6.4% increase	\$ 65,713
87b	District Court	11.8.002.3.590	Repl Resv/Acq District Court.Dept.Ops.Ct Facility Resrv	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
88b	BOCC	11.1.003.5.65	Repl Resv/Acq BOCC.Gen Accts.Proj.Facilities 5 Yr Plan	\$ 31,727	\$ -	\$ 117,136	\$ 117,136	\$ 117,136	\$117k Increase in GL 8517 Building Repair & Maintenance (asphalt seal, painting)	\$ -
89b	Prosecutor	10.7.137.3	GF.Prosec Atty.Juv Div.Ops	\$ 8,070	\$ 14,130	\$ 14,785	\$ 14,785	\$ 655		\$ -
90b	Prosecutor	10.7.051.0	GF.Prosec Atty.HR.Indir Admin	\$ 80,228	\$ 122,540	\$ 83,422	\$ 83,422	\$ (39,118)	\$6k Decrease in GL 7925 Advertisements \$20.4k Decrease in GL 8034 Subscription-Based Software, discontinued NWDE and ERIN \$15k Decrease in GL 8101 Consultants, Korn Ferry	\$ -
91b	Prosecutor	10.7.050.0	GF.Prosec Atty.Civil Div.Indir Admin	\$ 69,199	\$ 119,813	\$ 121,949	\$ 121,949	\$ 2,136		\$ -
92b	Sheriff	10.6.124.3	GF.Sheriff.911 - Enhncd Sys.Ops	\$ 798,937	\$ 1,097,416	\$ 881,061	\$ 881,061	\$ (216,355)	\$25k Increase in GL 8067 Non-Capital Equipment \$70k Decrease in 8199 Other Professional Services, GASB 87 \$83k Decrease in GL 8201 Operating Property Lease, GASB 87 \$10k Decrease in GL 8207 Telephone \$29k Decrease in GL 8515 Computer Hardware Maint, GASB 96 \$43k Decrease in GL 8516 Computer Software Maint, GASB 96 \$13k Decrease in GL 8517 Bldg Repair Maint	\$ -
93b	Sheriff	10.6.120.3	GF.Sheriff.911_Ops	\$ 110,123	\$ 506,962	\$ 334,625	\$ 282,339	\$ (224,623)	\$178k Decrease in GL 8067 Non-Capital Equip \$8k increase in travel/training	\$ (52,286)
94b	Sheriff	10.6.114.2	GF.Sheriff.OEM.Dept Admin	\$ 34,343	\$ 32,233	\$ 29,725	\$ 29,725	\$ (2,508)		\$ -
95b	Sheriff	10.6.049.3	GF.Sheriff.Auto Shop.Ops	\$ 19,860	\$ 11,498	\$ 11,369	\$ 10,769	\$ (799)		\$ (600)
96b	Coroner	10.5.001.3	GF.Coroner.Elected Offcl.Ops	\$ 244,101	\$ 444,240	\$ 452,493	\$ 304,528	\$ (139,712)		\$ (147,965)
97b	Assessor	10.4.417.3	GF.Assessor.DMV-PF_Ops	\$ 26,947	\$ 26,073	\$ 30,674	\$ 29,674	\$ 3,601		\$ (1,000)
98b	Assessor	10.4.413.3	GF.Assessor.DMV-CDA.Ops	\$ 23,067	\$ 26,185	\$ 19,785	\$ 19,785	\$ (6,400)		\$ -
99b	Assessor	10.4.001.3.409	GF.Assessor.Elected Offcl.Ops.Surveyor	\$ 3,024	\$ 5,984	\$ 4,527	\$ 4,292	\$ (1,692)		\$ (235)
100b	Assessor	10.4.001.2	GF.Assessor.Elected Offcl.Dept Admin	\$ 53,115	\$ 36,529	\$ 45,749	\$ 43,469	\$ 6,940		\$ (2,280)
101b	Treasurer	10.3.001.0.33	GF.Treasurer.Elected Offcl.Indir Admin.Public Administrator	\$ 18,783	\$ 40,000	\$ 40,000	\$ 40,000	\$ -		\$ -
102b	Treasurer	10.3.001.0	GF.Treasurer.Elected Offcl.Indir Admin	\$ 167,264	\$ 479,592	\$ 366,841	\$ 330,742	\$ (148,850)	\$12k Increase in GL 7920 Postage \$2.3k Increase in GL 8002 Paper, cost of paper Increase \$3.2k Increase in GL 8033 Non-Capital Software, Crystal Reports & AQ2 \$130k Decrease in GL 8101 Consultants, Outside Aumentum XTR Decrease (using \$50k FB)	\$ (36,099)
103b	Clerk	10.2.246.3	GF.Clerk.CO Asst-KMC IPH.Ops	\$ 21,470	\$ -	\$ -	\$ -	\$ -		\$ -
104b	Clerk	10.2.245.3	GF.Clerk.CO Asst.Ops	\$ 9	\$ 33,244	\$ 29,504	\$ 29,504	\$ (3,740)		\$ -
105b	Clerk	10.2.209.3	GF.Clerk.REC.Ops	\$ 4,851	\$ 5,200	\$ 7,588	\$ 4,850	\$ (350)		\$ (2,738)
106b	Clerk	10.2.205.3	GF.Clerk.EL.Ops	\$ 410,117	\$ 491,969	\$ 494,572	\$ 489,193	\$ (2,776)		\$ (5,379)
107b	Clerk	10.2.201.0	GF.Clerk.AUD.Indir Admin	\$ 30,282	\$ 82,294	\$ 158,978	\$ 152,494	\$ 70,200	\$25k Decrease in GL 8034 Subscription-Based Software (moved to 9056 for GASB 96) \$110k Increase in GL 8101 Consultants (using \$110k FB)	\$ (6,484)
108b	Clerk	10.2.001.0	GF.Clerk.Elected Offcl.Indir Admin	\$ 5,810	\$ 13,541	\$ 11,532	\$ 11,532	\$ (2,009)	\$8400 Decrease in training GL's	\$ -
109b	BOCC	10.1.040.5.46	GF.BOCC.IT.Proj.OnBase County Imaging	\$ 37,618	\$ 86,255	\$ -	\$ 11,200	\$ (75,055)	project ended	\$ 11,200
110b	BOCC	10.1.040.0.45	GF.BOCC.IT.Indir Admin.GIS	\$ 62,879	\$ 78,550	\$ 80,800	\$ 80,800	\$ 2,250		\$ -
111b	BOCC	10.1.040.0.44	GF.BOCC.IT.Indir Admin.Imaging	\$ 70,223	\$ 63,116	\$ 55,250	\$ 55,250	\$ (7,866)		\$ -
112b	BOCC	10.1.040.0.43	GF.BOCC.IT.Indir Admin.Network	\$ 337,804	\$ 413,568	\$ 461,260	\$ 452,860	\$ 39,292	\$6k Increase in GL 8030 Computer Parts & Supplies \$52k Decrease in GL 8033 Non-Capital Software, no FY26 Requests \$62k Increase in GL 8034 Subscription-Based Software, Multifactor Authentication \$12k Increase in 8101 Consultants for Multifactor Authentication \$10k Increase in 8515 Computer Hardware Maintenance \$7k increase in 8516 Computer Software Maintenance	\$ (8,400)
113b	BOCC	10.1.040.0.42	GF.BOCC.IT.Indir Admin.PC Cntrl	\$ 154,055	\$ 174,480	\$ 150,390	\$ 125,890	\$ (48,590)	\$6k Increase in GL 8030 Computer Parts & Supplies \$1.9k Decrease in GL 8033 Non-Capital Software, Adobe \$28k Decrease in GL 8516 Computer Software Maint, Base UPS	\$ (24,500)
114b	BOCC	10.1.040.0.41	GF.BOCC.IT.Indir Admin.Sheriff	\$ 178,929	\$ 297,535	\$ 259,617	\$ 244,117	\$ (53,418)	\$7.5k Increase in GL 8030 Computer Supplies \$24k Decrease in GL 8067 Non-Capital Equipment	\$ (15,500)
115b	BOCC	10.1.040.0	GF.BOCC.IT.Indir Admin	\$ 503,310	\$ 812,111	\$ 841,515	\$ 869,515	\$ 57,404	\$21k Decrease in GL 8516 Computer Software Maintenance	\$ 28,000
116b	BOCC	10.1.030.1.31	GF.BOCC.Repro/Mail Ctr.Admin.Bulk Print Purchase	\$ 13,146	\$ 16,700	\$ 16,700	\$ 16,200	\$ (500)	\$30k Increase in GL 8516 Computer Software Maintenance	\$ (500)
117b	BOCC	10.1.030.0	GF.BOCC.Repro/Mail Ctr.Indir Admin	\$ 177,289	\$ 298,600	\$ 256,510	\$ 251,810	\$ (46,790)	\$10k Decrease in GL 8001 Office Supplies, Business Reply Portion down trending \$31.5k Decrease in GL 8202 Operating Equipment Lease, moved to GL 9070, GASB Rule	\$ (4,700)
118b	BOCC	10.1.020.3.21	GF.BOCC.Comm Develop.Ops.Hearing Bodies	\$ 11,296	\$ 13,563	\$ 23,034	\$ 23,034	\$ 9,471		\$ -
119b	BOCC	10.1.020.3	GF.BOCC.Comm Develop.Ops	\$ 202,574	\$ 216,515	\$ 463,516	\$ 457,160	\$ 240,645	\$272k Increase in GL 8101 Consultants, SCJ Consultants (using \$300k FB) cut \$3401 per Com Dev 6/26/25	\$ (6,356)
120b	BOCC	10.1.018.3	GF.BOCC.Veterans Svc.Ops	\$ 13,208	\$ 24,353	\$ 25,428	\$ 25,428	\$ 1,075		\$ -
121b	BOCC	10.1.010.0	GF.BOCC.B & G.Indir Admin	\$ 340,369	\$ 342,661	\$ 334,136	\$ 334,136	\$ (8,525)		\$ -
122b	BOCC	10.1.005.0	GF.BOCC.Resource Mgmt Office.Indir Admin	\$ 76,601	\$ 11,478	\$ 3,050	\$ 2,050	\$ (9,428)		\$ (1,000)
123b	BOCC	10.1.003.0	GF.BOCC.Gen Accts.Indir Admin	\$ 855,425	\$ 1,086,424	\$ 1,136,730	\$ 1,099,910	\$ 13,486	\$6k Decrease in GL 8033 Non-Capital Software \$10k Decrease in GL 8101 Consultants, Impact Fee Study \$15.1k Increase GL 8105 Independent Auditor, Eide Bailey Increase \$36.4k Decrease in GL 8201 Operating Property Lease, exp moved to GL 9070 GASB Rule \$47.8k Increase in GL 8205 Electrical/Natural Gas, new bldg expenses \$45.8k Increase in GL 8226 Community Support Services, cut Rathdrum Jail Roof \$32k 6/25/25 per BOCC, Community Guardian, U of I Increase	\$ (36,820)

Kootenai County FY26 Budget Cycle OPEX Summary 1/7/2026 (Excludes New Programs, Grants, & Projects except where Active) (Includes Non-Capital)										
Line #	Elected	Org Set	Org Set Description	3-Year Actual Average	2025 Adopted	2026 Request	Board Direction	Change Over 2025 Adopted	Comments	Cuts
124b	BOCC	10.1.001.0	GF.BOCC.Elected Offcl.Indir Admin	\$ 18,973	\$ 39,306	\$ 37,033	\$ 38,353	\$ (953)		\$ 1,320
				\$ 29,200,193	\$ 35,926,022	\$ 38,026,447	\$ 36,962,705	\$ 1,036,683		\$(1,063,742)
					\$ -	\$ -	\$ -			
SUMMARY										
			EO		2025 Adopted	2026 Requests	Board Direction	Change over 2025 Adopted		Cuts
			BOCC	10,189,718	10,720,016	10,548,411	358,693		BOCC - CUT	(171,605)
			Clerk	657,087	731,244	716,643	59,556		Clerk - CUT	(14,601)
			Treasurer	519,592	406,841	370,742	(148,850)		Treasurer - CUT	(36,099)
			Assessor	786,875	671,828	506,590	(280,285)		Assessor - CUT	(165,238)
			Coroner	444,240	452,493	304,528	(139,712)		Coroner - CUT	(147,965)
			Sheriff	9,177,672	10,529,380	10,015,296	837,624		Sheriff - CUT	(514,084)
			Prosecutor	498,284	466,747	461,747	(36,537)		Prosecutor - CUT	(5,000)
			District Court	1,221,613	1,212,084	1,203,084	(18,529)		District Court - CUT	(9,000)
			BOCC - SW	12,430,941	12,835,814	12,835,664	404,723		BOCC - SW - CUT	(150)
			TOTALS		35,926,022	38,026,447	36,962,705	1,036,683	2.89%	(1,063,742)

Kootenai County FY26 Budget Cycle New Programs Summary 1/7/2026							
Line #	Elected	Full String	Org Set Description	Transaction Description	2026 Request	Board Direction	Comments
1np	BOCC - SW	60.1.002.3-8900	SW.BOCC.Dept.Ops	onboarding costs for 2 new SW Technicians	\$ 600	\$ 600	
2np	Assessor	46.4.421.3-8900	Reval.Assessor.Appraisal .Ops	onboarding costs for 2 new Appraisal Clerk III's	\$ 3,120	\$ -	cut per BOCC 6/18/25
3np	District Court	45.8.001.3-8900	Dist Crt.District Court.Elected Offcl.Ops	onboarding costs for new Judicial Staff Attorney	\$ 2,401	\$ 2,401	
4np	BOCC	35.1.002.3-8900	Parks.BOCC.Dept.Ops	onboarding costs for new Park Ranger	\$ 1,746	\$ 1,746	
5np	Prosecutor	15.7.001.3-8900	JF.Pros Atty.Elected Offcl.Ops	onboarding cost for new PT Investigator	\$ 2,001	\$ -	cut per BOCC 6/17/25
6np	Sheriff	15.6.605.3-8900	JF.Sheriff.Patrol.Ops	Leo Web \$8250 The Briefing Room \$4192 onboarding costs for 4 new Patrol Deputies \$501k	\$ 509,298	\$ 12,442	1 car cut 6/10/25 per KCSO 1 car cut 7/2/25 per KCSO 2 Deputies frozen 7/8/25 per BOCC
7np	Sheriff	15.6.605.3.524-8900	JF.Sheriff.Patrol.Ops.Hayden City Agreements	onboarding costs for new Hayden Lieutenant	\$ 94,756	\$ -	cut per KCSO 7/8/25 add back per BOCC 7/30/25
8np	Sheriff	15.6.001.2-8900	JF.Sheriff.Elected Offcl.Dept Admin	onboarding costs for Communication Coord	\$ 4,626	\$ -	cut per BOCC 6/18/25
Total					\$ 618,548	\$ 17,189	
General Govt					\$ 617,948	\$ 16,589	
Solid Waste					\$ 600	\$ 600	

REQUIRED

Quotes Attached? YES
 NO

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

New Program Request

Definition:
 A new program or program expansion is defined as a proposal to provide a new service, or to substantially increase the amount of resources committed to providing an existing service. This also includes any new contracts, softwares, etc that enhance or change existing services. Note: onboarding costs for Personnel Requests are budgeted in account 8900, however do not require a New Program form.

NAME OF NEW PROGRAM: LEO WEB PROTECT

Elected Official: Sheriff
Department: Patrol
Org Set: 15.6.605.3
Board Approval: Approved

GL Account & Description	Amount
8900 New Program Rqst/Expansion	\$ 8,250
Total Costs	\$ 8,250

Ongoing Costs:	\$ 8,250
Year 2	\$ 8,250
Year 3	\$ 8,250
Year 4	\$ 8,250
Year 5	\$ 8,250
Five - Year Investment:	\$ 41,250

What is the problem to be addressed by this program?
 This program assists deputies by removing their private information from the internet. We have experienced recent examples locally where an officer or deputy involved in an incident received death threats via mail, email, telephone threatening their residence and significant others from information obtained online. This program will help keep our deputies safe. Kootenai County spend a large amount of money on an overtime detail in 2024 due to threats being made to them. By removing deputies information from online access this keeps them and their families safer. CSAPD provides this for all their employees.

How does this program save on personnel or operational costs? (REQUIRED)
 This program will help in keeping deputies safe and actively working versus having to take extended amounts of time off or needing special overtime security or other protection resources. This will also help in recruiting and retention as an active way in caring for our employees.

What sorts of metrics will be used to measure the effectiveness of the new program?
 Leo web protect is a private owned corporation operated by active and retired law enforcement. Its sole mission is to assist deputies and their families in removing their private information from the internet. Leo web protect removes your information in a three step process with direct access to data base system, they send emails to all websites and will fax removal requests on our behalf. They also continuously scan for our information and confirms fourteen days after the removal to ensure all information has been removed. If a members information is successfully able to be obtained online, then this program would need to be re-evaluated.

How will this program be funded? (REQUIRED)
 Property tax

REQUIRED

Quotes Attached? YES
 NO

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

New Program Request	
Definition:	
A new program or program expansion is defined as a proposal to provide a new service, or to substantially increase the amount of resources committed to providing an existing service. This also includes any new contracts, softwares, etc that enhance or change existing services. Note: onboarding costs for Personnel Requests are budgeted in account 8900, however do not require a New Program form.	
NAME OF NEW PROGRAM:	"The Briefing Room" Law Enforcement Training
Elected Official:	Sheriff
Department:	Patrol
Org Set:	15.6.605.3
Board Approval:	Approved
GL Account & Description	
Amount	
8900 New Program Rqst/Expansion	\$ 4,192
Total Costs	\$ 4,192
Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 4,192
What is the problem to be addressed by this program?	
This is for access to the web based program "The Briefing Room". This is briefing topics training laid out by LE professionals on case law topics affecting Law Enforcement. The Sgt. group will be able to utilize these topics for briefing trainings.	
How does this program save on personnel or operational costs? (REQUIRED)	
These trainings help to build exemplary officers who reduce liability and maintain public trust. These are based on current case laws and case reviews that play a role in the daily activities of the Deputies.	
What sorts of metrics will be used to measure the effectiveness of the new program?	
These trainings help to build exemplary officers who reduce liability and maintain public trust. These are based on current case laws and case reviews that play a role in the daily activities of the Deputies.	
How will this program be funded? (REQUIRED)	
Property tax	

Kootenai County											
FY26 Budget Cycle											
Non-Capital Summary											
1/7/2026											
(sub-set of OPEX Summary)											
Line #	Elected	Full String	Org Set Description	GL Acct	Account Description	Transaction Description	FY25 Adopted	FY26 Request	Board Direction	Change over FY25 Adopted	Comments
1nc	BOCC - SW	60.1.190.3-8067	SW.BOCC.Fighting Creek.Ops	8067	Non-Capital Equipment	Trash pump \$3900 Chainsaw \$600 HDPE welder \$6000 Trash pump \$6000					
2nc	BOCC - SW	60.1.187.3-8067	SW.BOCC.Rural Sys.Ops	8067	Non-Capital Equipment	Wacker pump \$5000 Rural site maint equipment	\$ 31,100	\$ 21,500	\$ 21,500	\$ (9,600)	
3nc	BOCC - SW	60.1.183.3-8067	SW.BOCC.Prairie Trnsfr Stn.Ops	8067	Non-Capital Equipment	CFC pump \$850 Kubota rack attachment\$3000 Pull behind magnet \$7300	\$ 10,850	\$ 11,150	\$ 11,150	\$ 300	
4nc	BOCC - SW	60.1.182.3-8067	SW.BOCC.Ramsey Trnsfr Stn.Ops	8067	Non-Capital Equipment	10 ton jack \$1700 CFC pump \$1600 Drill press \$800 Grounds main equipment \$2000 Pipe bender \$600					
5nc	BOCC - SW	60.1.002.2-8067	SW.BOCC.Dept.Dept Admin	8067	Non-Capital Equipment	Plasma cutter \$2000	\$ 14,850	\$ 8,700	\$ 8,700	\$ (6,150)	
6nc	Clerk	45.2.221.3-8067	Dist.Crt.Clerk.DC-Clerks.Ops	8067	Non-Capital Equipment	video surveillance components Rapidprint time stamp machine	\$ 9,500	\$ 5,000	\$ 5,000	\$ (4,500)	
7nc	Sheriff	37.6.685.3-8067	CO Vessel.Sheriff.Rec Safety.Ops	8067	Non-Capital Equipment	3 Portable radios \$26k 4 Watchguard body worn cameras \$6300	\$ 23,285	\$ 32,480	\$ 32,480	\$ 9,195	
8nc	BOCC	37.1.155.3-8067	CO Vessel.BOCC.WW_Ops	8067	Non-Capital Equipment	Riding lawn mower	\$ 600	\$ 600	\$ 600	\$ -	split w/Parks & Boat Launch
9nc	BOCC	35.1.002.3-8067	Parks.BOCC.Dept.Ops	8067	Non-Capital Equipment	Riding lawn mower	\$ 1,790	\$ 1,790	\$ 1,790	\$ -	split w/Boat Launch & Vessel
10nc	BOCC	35.1.002.3.153-8067	Parks.BOCC.Dept.Ops.Parks CO Boat Launch	8067	Non-Capital Equipment	Enclosed trailer \$3699 Riding mower \$5609 Welding table \$5849	\$ 15,172	\$ 15,157	\$ 15,157	\$ (15)	mower split w/Parks & Vessel
11nc	BOCC	32.1.002.3-8067	NWC.BOCC.Dept.Ops	8067	Non-Capital Equipment	Flat bed water tank system	\$ 500	\$ 2,276	\$ 2,276	\$ 1,776	
12nc	BOCC	30.1.101.2-8067	Airport.BOCC.Airport_Dept Admin	8067	Non-Capital Equipment	4 Toughbook computers	\$ 2,239	\$ 10,000	\$ 10,000	\$ 7,761	
13nc	Pros Atty	15.7.001.3-8033	JF.Pro Atty.Elected Offcl.Ops	8033	Non-Capital Software	Investigator software, adobe licenses	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	(5,000) cut per PA 5/29/25
14nc	Sheriff	15.6.660.3-8067	JF.Sheriff.Jail Ops_Ops	8067	Non-Capital Equipment	AED machine \$2k 15 Body worn cameras \$19k Camcart \$1900 3 computer towers \$2645 2 Heater proofers \$2500 Humane restraint \$595 Portable cardiac monitor \$900 SCBA mobile cart \$985 3 scam ankle monitor \$1800 2 TranAire escape respirators \$1700	\$ 14,231	\$ 34,485	\$ 29,066	\$ 14,835	cut per KCSO 7/7/25
15nc	Sheriff	15.6.650.3-8067	JF.Sheriff.Maint.Ops	8067	Non-Capital Equipment	2 De-icer tanks \$7200 Mower \$9100 Powder coat oven \$8000 Snow Plow \$8000	\$ 16,760	\$ 32,320	\$ 32,320	\$ 15,560	
16nc	Sheriff	15.6.640.3-8067	JF.Sheriff.S&R.Ops	8067	Non-Capital Equipment	Classroom reception desk	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	
17nc	Sheriff	15.6.635.3-8070	JF.Sheriff.SWAT.Ops	8070	Non-Capital Safety Equipment	3 Gas masks	\$ 1,936	\$ 2,496	\$ 2,496	\$ 560	
18nc	Sheriff	15.6.625.3.628-8067	JF.Sheriff.Drivers Lic.Ops.Post Falls DL	8067	Non-Capital Equipment	Richoc color printer/copier/scanner	\$ 8,950	\$ 5,650	\$ -	\$ (8,950)	cut per BOCC 6/25/25
19nc	Sheriff	15.6.620.3-8067	JF.Sheriff.Detective.Ops	8067	Non-Capital Equipment	2 office cubicles	\$ -	\$ 5,360	\$ 5,360	\$ 5,360	
20nc	Sheriff	15.6.605.3-8067	JF.Sheriff.Patrol.Ops	8067	Non-Capital Equipment	3 ARCON mats \$4575 10 Glock blank firing training pistols \$5050 2 ADAPTIV training suits \$6k	\$ -	\$ 15,625	\$ 10,125	\$ 10,125	
21nc	Sheriff	15.6.604.3-8067	JF.Sheriff.Animal Cntrl.Ops	8067	Non-Capital Equipment	Metal collapsible crate	\$ 1,417	\$ 1,539	\$ 1,539	\$ 122	
22nc	Sheriff	15.6.603.3-8067	JF.Sheriff.Civil_Ops	8067	Non-Capital Equipment	Office computer, keyboard, mouse \$850 Office phone \$866 Vehicle wrap & rims \$12k	\$ -	\$ 13,716	\$ 1,716	\$ 1,716	cut vehicle wrap & rims per KCSO 6/24/25
23nc	Sheriff	15.6.001.2-8067	JF.Sheriff.Elected Offcl.Dept Admin	8067	Non-Capital Equipment	Evidence commercial freezer \$2k Evidence fencing \$8200	\$ 1,865	\$ 10,374	\$ 2,099	\$ 234	cut fencing per KCSO 6/24/25
24nc	BOCC	15.1.132.3-8067	JF.BOCC.AMP.Ops	8067	Non-Capital Equipment	Radios & batteries	\$ 2,550	\$ 74,087	\$ 74,087	\$ 71,537	use FB
25nc	BOCC	15.1.132.3.528-8067	JF.BOCC.AMP.Ops.K-9	8067	Non-Capital Equipment	Detection K9	\$ -	\$ 9,900	\$ 9,900	\$ 9,900	offset w/ \$5k donation
26nc	Sheriff	10.6.124.3-8067	GF.Sheriff.911 - Enhncd Sys.Ops	8067	Non-Capital Equipment	16 CAD PC's \$30k 3 tablets & keyboards \$5400 3 rugged CAD laptops \$7400 4 dispatch chairs (split w 911) \$3900	\$ 22,853	\$ 47,444	\$ 47,444	\$ 24,591	
27nc	Sheriff	10.6.120.3-8067	GF.Sheriff.911_Ops	8067	Non-Capital Equipment	20 radios for Jail \$119k 10 radios for Detective cars \$67k 1 triband radio for Jail DRT \$9k 3 radios for Patrol \$25k 4 dispatch chairs (split w E911) \$3900 misc chargers, batteries, antennas, mics,	\$ 412,186	\$ 234,298	\$ 175,300	\$ (236,886)	cut per KCSO 7/7/25
28nc	Assessor	10.4.417.3-8069	GF.Assessor.DMV-PF.Ops	8069	Non-Capital Improvements	Build up front counter upper wall \$1000 Door, knob, keys \$1000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	
29nc	Assessor	10.4.413.3-8069	GF.Assessor.DMV-CDA.Ops	8069	Non-Capital Improvements	Build up front counter upper wall \$1500 Wall, door, knob, keys \$6500	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	
30nc	Treasurer	10.3.001.0-8067	GF.Treasurer.Elected Offcl.Indir Admin	8067	Non-Capital Equipment	2 chairs \$1040					
31nc	Treasurer	10.3.001.0-8033	GF.Treasurer.Elected Offcl.Indir Admin	8033	Non-Capital Software	1 security camera \$2000 3 Crystal Reports licenses \$1650	\$ 2,187	\$ 3,040	\$ 2,040	\$ (147)	cut per Treasurer 7/7/25
32nc	Clerk	10.2.205.3-8067	GF.Clerk.EL.Ops	8067	Non-Capital Equipment	AQ2 transaction automation \$2500	\$ 1,000	\$ 4,150	\$ 4,150	\$ 3,150	cut per Elections to purchase in FY25 7/7/25
32nc	Clerk	10.2.205.3-8067	GF.Clerk.EL.Ops	8067	Non-Capital Equipment	Supply carts & shelving for new HART system	\$ -	\$ 19,155	\$ 17,395	\$ 17,395	

Kootenai County											
FY26 Budget Cycle											
Non-Capital Summary											
1/7/2026											
(sub-set of OPEX Summary)											
Line #	Elected	Full String	Org Set Description	GL Acct	Account Description	Transaction Description	FY25 Adopted	FY26 Request	Board Direction	Change over FY25 Adopted	Comments
33nc	BOCC	10.1.040.0.44-8033	GF.BOCC.IT.Indir Admin.Imaging	8033	Non-Capital Software	SQL Cal (workstation) licenses \$18,120 SQL Server Licenses \$1938	\$ 19,935	\$ 20,058	\$ 20,058	\$ 123	No Quote
34nc	BOCC	10.1.040.0.43-8067	GF.BOCC.IT.Indir Admin.Network	8067	Non-Capital Equipment	Admin campus camera replacements \$10k Parts and supplies \$6k	\$ 14,246	\$ 16,000	\$ 26,000	\$ 11,754	No Quote cut per IT 7/7/25
35nc	BOCC	10.1.040.0.42-8068	GF.BOCC.IT.Indir Admin.PC Cntrl	8068	Non-Capital Computer Replacement	Annual PC replacements	\$ 76,500	\$ 76,000	\$ 60,000	\$ (16,500)	No Quote cut per IT 7/7/25
36nc	BOCC	10.1.040.0.42-8067	GF.BOCC.IT.Indir Admin.PC Cntrl	8067	Non-Capital Equipment	Copier replacements \$30k Printer replacements \$10k	\$ 40,000	\$ 40,000	\$ 32,000	\$ (8,000)	No Quote cut per IT 7/7/25
37nc	BOCC	10.1.040.0.41-8068	GF.BOCC.IT.Indir Admin.Sheriff	8068	Non-Capital Computer Replacement	Annual PC replacements	\$ 64,000	\$ 64,000	\$ 54,000	\$ (10,000)	No Quote cut per IT 7/7/25
38nc	BOCC	10.1.040.0.41-8067	GF.BOCC.IT.Indir Admin.Sheriff	8067	Non-Capital Equipment	Copier replacements \$12k Datacenter parts and maint \$4k Printer replacements \$5k Records redaction PC \$5k	\$ 50,200	\$ 26,000	\$ 22,500	\$ (27,700)	No Quote cut per IT 7/7/25
39nc	BOCC	10.1.020.3-8067	GF.BOCC.Comm Develop.Ops	8067	Non-Capital Equipment	3 Drones for inspections & code enforcement \$4500 2 Surface Pros \$3500	\$ 23,076	\$ 8,000	\$ 5,629	\$ (17,447)	cut per Com Dev 6/26/25
40nc	BOCC	10.1.020.3-8033	GF.BOCC.Comm Develop.Ops	8033	Non-Capital Software	IMS updates & modifications	\$ 3,850	\$ 2,500	\$ 2,500	\$ (1,350)	No Quote
41nc	BOCC	10.1.010.0-8067	GF.BOCC.B & G.Indir Admin	8067	Non-Capital Equipment	Conference tables, flat bed, hoist, air bags	\$ -	\$ 14,500	\$ 14,500	\$ 14,500	No Quote
Total							\$ 895,628	\$ 911,850	\$ 778,377	\$ (117,251)	
General Govt							\$ -	\$ 862,500	\$ 729,027	\$ (97,301)	
Solid Waste							\$ -	\$ 49,350	\$ 49,350	\$ (19,950)	

Kootenai County										
FY26 Budget Cycle										
CAPEX Summary										
1/7/2026										
Line #	Elected	Full String	Org Set Description	GL Acct	Account Description	Transaction Description	2026 Request	Board Direction	Funding	Comments
40c	BOCC	10.1.020.3-9010	GF.BOCC.Comm Develop.Ops	9010	Vehicles Boats and Accessories	1 vehicle	\$ 32,000	\$ 32,000	Interest	
34cc	BOCC	11.1.003.5.63-9011	Repl Resv/Acq.BOCC.Gen Accts.Proj.Justice Center HVAC FY25	9011	Equipment and Machinery	\$129k HVAC Controls \$667k Elevator rehab \$129k HVAC Controls	\$ -	\$ 129,000	Interest	moved from 11.1.003.5.63-9011 per Jeff Voeller
34c	BOCC	11.1.003.5.65-9025	Repl Resv/Acq.BOCC.Gen Accts.Proj.Facilities 5 Yr Plan	9025	Improvements Other Than Bldgs	\$79k Windows KC North employee parking lot \$22k KC North Patrol parking lot \$78k KC North Patrol sidewalk \$50k KC North phase II electrical \$20k KC North public parking lot \$20k KC North bullet proof window tint \$97k	\$ 872,259	\$ 743,259	Interest	
33c	BOCC	11.1.003.5.66-9025	Repl Resv/Acq.BOCC.Gen Accts.Proj.KC North Remodel	9025	Improvements Other Than Bldgs		\$ -	\$ 287,151	Interest	moved from Sheriff budget per BOCC 6/11/25
17c	BOCC	32.1.002.3-9010	NWC.BOCC.Dept.Ops	9010	Vehicles Boats and Accessories	Pickup	\$ 15,000	\$ 15,000	FD 32 Restricted FB	split
16c	BOCC	35.1.002.3.153-9010	Parks.BOCC.Dept.Ops.Parks CO Boat Launch	9010	Vehicles Boats and Accessories	Pickup	\$ 15,000	\$ 15,000	FD 35 Boat Launch Restricted FB	split
15c	BOCC	35.1.002.3.153-9025	Parks.BOCC.Dept.Ops.Parks CO Boat Launch	9025	Improvements Other Than Bldgs	\$40k Mica Bay \$60k Upper Twin	\$ 100,002	\$ 135,002	FD 35 Boat Launch Restricted FB	split
14c	BOCC	35.1.002.3-9010	Parks.BOCC.Dept.Ops	9010	Vehicles Boats and Accessories	Pickup	\$ 10,000	\$ 10,000	FD 35 Restricted FB	split
12c	BOCC	37.1.155.3-9010	CO Vessel.BOCC.WW_Ops	9010	Vehicles Boats and Accessories	Pickup	\$ 15,000	\$ 15,000	FD 37 Restricted FB	split
10c	BOCC	38.1.004.3-9025	Pub Access.BOCC.Tax Supprt.Ops	9025	Improvements Other Than Bldgs	Mica Bay boat launch	\$ 20,004	\$ 20,004	FD 38 Restricted FB	split
8c	BOCC - SW	60.1.002.2-9020	SW.BOCC.Dept.Dept Admin	9020	Other Equipment	video surveillance at Wolf Lodge	\$ 13,000	\$ 13,000	FD 60 Restricted FB	split
7c	BOCC - SW	60.1.182.3-9011	SW.BOCC.Ramsey Trnsfr Stn.Ops	9011	Equipment and Machinery	2 Transfer Trailers	\$ 268,000	\$ 268,000	FD 60 Restricted FB	
6c	BOCC - SW	60.1.182.5.925-9930	SW.BOCC.Ramsey Trnsfr Stn.Proj.Ramsey Trfr Facility Impr	9930	Construction	Ramsey building remodels	\$ 150,000	\$ 150,000	FD 60 Restricted FB	
5c	BOCC - SW	60.1.183.3-9011	SW.BOCC.Prairie Trnsfr Stn.Ops	9011	Equipment and Machinery	2 Transfer Trailers \$303k Forklift \$58k	\$ 361,000	\$ 361,000	FD 60 Restricted FB	
4c	BOCC - SW	60.1.187.5.945-9930	SW.BOCC.Rural Sys.Proj.Rural Site Expansion	9930	Construction	Wolf Lodge construction	\$ 150,000	\$ 150,000	FD 60 Restricted FB	
3c	BOCC - SW	60.1.190.3.90-9930	SW.BOCC.Fighting Creek.Ops.Closure/Post Closure Activity	9930	Construction	closure engineering & materials	\$ 4,000,000	\$ 4,000,000	FD 60 Restricted FB	
2c	BOCC - SW	60.1.190.3-9011	SW.BOCC.Fighting Creek.Ops	9011	Equipment and Machinery	Compactor \$1.4M UTV \$55k 3 Aerators \$57k	\$ 1,492,000	\$ 1,492,000	FD 60 Restricted FB	
1c	BOCC - SW	60.1.190.5.910-9025	SW.BOCC.Fighting Creek.Proj.FC Landfill Facility Impr	9025	Improvements Other Than Bldgs	paving project at Fighting Creek	\$ 190,000	\$ 190,000	FD 60 Restricted FB	
39c	Clerk	10.2.205.3-9011	GF.Clerk.EL.Ops	9011	Equipment and Machinery	HART system	\$ 2,000,941	\$ 2,000,941	Elections 10 Year Plan FB	
37c	Sheriff	10.6.120.3-9010	GF.Sheriff.911_Ops	9010	Vehicles Boats and Accessories	E911 Director Vehicle	\$ 47,900	\$ 47,900	Interest	split
36c	Sheriff	10.6.124.3-9010	GF.Sheriff.911 - Enhncd Sys.Ops	9010	Vehicles Boats and Accessories	E911 Director Vehicle	\$ 47,900	\$ 47,900	Interest	split
35c	Sheriff	10.6.124.3-9025	GF.Sheriff.911 - Enhncd Sys.Ops	9025	Improvements Other Than Bldgs	Mason Butte battery, Mica Peak battery	\$ 100,000	\$ 100,000	E911 Restricted FB	
32c	Sheriff	11.6.002.5.56-9010	Repl Resv/Acq.Sheriff.Dept.Proj.Patrol Fleet Mass Purchases	9010	Vehicles Boats and Accessories	9 Patrol and 1 K9 vehicles	\$ 964,481	\$ 964,481	Interest	
31c	Sheriff	11.6.002.5.72-9020	Repl Resv/Acq.Sheriff.Dept.Proj.Jail 5 Year Plan	9020	Other Equipment	Intercom system replacement \$115k Jail water heater \$14k Jail slider \$57k	\$ 186,497	\$ 186,497	\$126,417 Assigned FB \$60,080 Interest	
29c	Sheriff	15.6.001.2-9006	JF.Sheriff.Elected Offcl.Dept Admin	9006	Software	Arc GIS migration \$14,688 Voice Stress Analysis software \$11,995	\$ 26,683	\$ 26,683	Interest	
27c	Sheriff	15.6.604.3-9010	JF.Sheriff.Animal Cntrl.Ops	9010	Vehicles Boats and Accessories	Truck	\$ 58,493	\$ 58,493	Interest	
26c	Sheriff	15.6.605.3.526-9010	JF.Sheriff.Patrol.Ops.OHV Law Enforcement	9010	Vehicles Boats and Accessories	UTV	\$ 36,173	\$ 36,173	Interest	
25c	Sheriff	15.6.605.3-9020	JF.Sheriff.Patrol.Ops	9020	Other Equipment	Drone	\$ 29,134	\$ 29,134	Interest	
24c	Sheriff	15.6.620.3-9010	JF.Sheriff.Detective.Ops	9010	Vehicles Boats and Accessories	Vehicle for new Detective FTE request Vehicle to replace trickle down to Maint	\$ 108,000	\$ 54,000	Interest	FTE cut per KCSO 7/9/25 reduce to \$144k per BOCC 7/23/25
23c	Sheriff	15.6.640.3-9001	JF.Sheriff.S&R.Ops	9001	Land	Land from Airport Forklift \$18500	\$ 160,000	\$ 144,000	Interest	
22c	Sheriff	15.6.650.3-9011	JF.Sheriff.Maint.Ops	9011	Equipment and Machinery	Manlift \$12500	\$ 31,000	\$ 31,000	Interest	
21c	Sheriff	15.6.650.3-9025	JF.Sheriff.Maint.Ops	9025	Improvements Other Than Bldgs	Garage for SWAT & Maint \$56k Marine wall \$113k	\$ 169,395	\$ 169,395	Interest	
20c	Sheriff	15.6.660.3-9020	JF.Sheriff.Jail.Ops_Ops	9020	Other Equipment	Inmate clothing vacuum sealer \$18k Kitchen food cutter \$14k Mail Secur \$55k Unit 1 mesh \$28k	\$ 115,788	\$ 115,788	Interest	cut vacuum sealer per BOCC 6/11/25 add back per BOCC 7/8/25
18c	Sheriff	15.6.685.3-9010	JF.Sheriff.Rec Safety.Ops	9010	Vehicles Boats and Accessories	Snowmobile	\$ 12,500	\$ 12,500	Interest	split
13c	Sheriff	36.6.685.3-9010	Snowmobile.Sheriff.Rec Safety.Ops	9010	Vehicles Boats and Accessories	Snowmobile	\$ 4,500	\$ 4,500	FD 36 Restricted FB	split
11c	Sheriff	37.6.685.3-9010	CO Vessel.Sheriff.Rec Safety.Ops	9010	Vehicles Boats and Accessories	Sonar ROV	\$ 48,995	\$ 48,995	FD 37 Restricted FB	
Total							\$ 12,346,882	\$ 12,103,796		
General Govt							\$ 11,368,826	\$ 10,882,386		
Solid Waste							\$ 978,056	\$ 1,221,410		
							\$ 12,346,882	\$ 12,103,796		
							Interest	\$ 2,941,037		
							Ongoing	\$ 2,558,963		

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

Definition: A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
CAPITAL ITEM DESCRIPTION	Electronic Door Access
Elected Official:	Assessor
Department:	Admin
Org Set:	10.4.001.2
Board Approval:	Denied
GL Account & Description	Amount
Capital Acct code 9025	\$ 31,797
Total Costs	\$ 31,797
Ongoing Costs:	Reader cards are \$1 for replacement
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 31,797
What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc? This is to replace the existing keypads from 1996 with electronic access for employees. This will be maintained by IT. According to Jeff, the facility director, this should not have ongoing costs except the \$1 replacement cards.	
How will this item solve the problem? We would have a secure system that does not use old key pads and keys. When an employee leaves their position, we can remove their access.	
How will the item be funded? (REQUIRED) Fund Balance if IT can't put it with their budget	
What is the anticipated useful life of the item? (REQUIRED) Unable to determine length of time, over 10 years	

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Walls and door for ADA requirement
---------------------------------	---

Elected Official:	Assessor
Department:	Appraisal
Org Set:	46.4.421.3
Board Approval:	Denied

GL Account & Description	Amount
Capital 9025	\$ 10,744
Total Costs	\$ 10,744

Ongoing Costs:	none
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 10,744

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

To be compliant with ADA request from HR.

How will this item solve the problem?

ADA requirement

How will the item be funded? (REQUIRED)

Fund 46 restricted fund balance

What is the anticipated useful life of the item? (REQUIRED)

As long as the building is here.

REQUIRED

Quotes Attached?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Fleet Management Form Attached?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts?	<input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Elevator Update and Overhaul
Elected Official:	BOCC
Department:	Building & Grounds
Org Set:	11.1.003.5.65
Board Approval:	Approved

GL Account & Description	Amount	
9025 - Improvements Other Than Bldgs	\$ 259,797	TK Elevators
9025 - Improvements Other Than Bldgs	\$ 70,557.05	JJC
9025 - Improvements Other Than Bldgs	\$ 123,089.72	Administration
9025 - Improvements Other Than Bldgs	\$ 80,845.81	Old Courthouse
Sub-Total	\$ 534,289.29	911
9025 - Improvements Other Than Bldgs	\$ 133,572	25% for unknowns until work is complete, anticipate additional expense for fire control, electrical needs, etc. (Per TKE)
Total Costs	\$ 667,862	
Ongoing Costs:	\$ -	
Year 2		
Year 3		
Year 4		
Year 5		
Five - Year Investment:	\$ 667,862	

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

During the 5 year elevator inspections in FY25, TK Elevators informed us that our elevators are considered "obsolete" containing parts and controllers that are no available and should consider an elevator system modernization. Without modernization we risk complete elevator shut down due to unobtainable parts. (facilities above listed by priority)

How will this item solve the problem?

Complete rebuild of elevators with modern parts

How will the item be funded? (REQUIRED)

11.1.003.5.65 - 5 Year Plan assigned fund balance

What is the anticipated useful life of the item? (REQUIRED)

20 +/- years

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST	
Definition: A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.	
CAPITAL ITEM DESCRIPTION	Integrate Old Justice to Trane Controls System (HVAC)
Elected Official:	BOCC
Department:	Building & Grounds
Org Set:	11.1.003.5.65
Board Approval:	Approved
GL Account & Description	Amount
9025 - Improvements Other Than Bldgs	\$ 129,000
Total Costs	\$ 129,000
Ongoing Costs:	\$ -
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 129,000
What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc? Fully integrate the Old Justice Building HVAC Control System to read and control all equipment on the Trane System installed in the new Justice Building. Old System is out of date.	
How will this item solve the problem? Uses one system to fully control the Justice Building, Old and New	
How will the item be funded? (REQUIRED) 11.1.003.5.65 - 5 Year Plan assigned fund balance	
What is the anticipated useful life of the item? (REQUIRED) 20 +/- years	

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Window Repl on South Side of Existing Justice Bldg
Elected Official:	BOCC
Department:	Building & Grounds
Org Set:	11.1.003.5.65
Board Approval:	Approved

GL Account & Description	Amount	
9025 - Improvements Other Than Bldgs	\$ 68,397	Modern Glass
9025 - Improvements Other Than Bldgs	\$ 7,000	Allowance - Interior Drywall Repair & touch-up paint after install
Total Costs	\$ 75,397	
Ongoing Costs:	\$ -	
Year 2		
Year 3		
Year 4		
Year 5		
Five - Year Investment:	\$ 75,397	

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?
 The windows on the South Side of the existing Justice Building are cloudy and seals have failed. Windows are between 28-40 years old and are exposed to direct sun on the South facing side.

How will this item solve the problem?
 Replace damaged and worn windows. Windows will match tint and solar specifications of new justice building.

How will the item be funded? (REQUIRED)
 11.1.003.5.65 - 5 Year Plan assigned fund balance

What is the anticipated useful life of the item? (REQUIRED)
 25 + years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	New Vehicle
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Elected Official:	BOCC
Department:	Community Development
Org Set:	10.1.020.3
Board Approval:	Approved

GL Account & Description	Amount
9010 - Vehicles Boats and Accessories	\$ 32,000
Total Costs	\$ 32,000

Ongoing Costs:	Amount
Year 2	\$ -
Year 3	\$ -
Year 4	\$ -
Year 5	\$ -
Five - Year Investment:	\$ 32,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

Inspectors and Planners need vehicles to do required field work. This should reduce maintenance costs as the need for frequent repairs on older fleet vehicles is very expensive.

How will this item solve the problem?

Less maintenance costs due to the vehicle being newer. The older vehicle is not mechanically sound and may be a safety risk.

How will the item be funded? (REQUIRED)

General fund balance or property tax.

What is the anticipated useful life of the item? (REQUIRED)

Approximately 150,000 miles.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	HART Intercivic Verity Vanguard System Purchase
Elected Official:	Clerk
Department:	Elections
Org Set:	10.2.205.3
Board Approval:	Approved

GL Account & Description	Amount
10.2.205.3-9011	\$ 2,000,941
Total Costs	\$ 2,000,941

Ongoing Costs:	Amount
Year 2	\$ 139,020
Year 3	\$ 139,020
Year 4	\$ 139,020
Year 5	\$ 139,020
Five - Year Investment:	\$ 2,557,021

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

The current system of tabulation and ADA voting technology that is in use by the Elections Department is not certifiable to the new VVSG 2.0 certification standard that has been adopted by the Election Assistance Commission. While this equipment continues to be certified under previous standards, it will ultimately become outdated and need replacement. Our county is also seeing increasing complexities to our elections process as more taxing district contests are being contested and appearing on the ballot, thus leading to more ballot styles for many precincts. The Elections Department conducts Elections per statute for 53 taxing districts, ranging from larger Cities to smaller Water Districts, and we are seeing increased competition at all levels. Kootenai County's system of centrally counting all Election Day ballots also leaves our county behind in results reporting among the four largest Idaho counties, as Ada, Canyon, and Bonneville Counties all utilize Precinct Counters for Election Day Voting. Kootenai County's registered voter count has increased by over 32,000 in the last seven years, bringing our totals to over 110,000 registered voters, which is approximately 3,100 registered voters behind Canyon County. An average of elections over the last seven years, excluding the 2020 All-Mail Primary, shows that two-thirds of Kootenai County voters who voted in elections do so via Election Day Voting. The growth in our County, combined with the complexities of our elections and the trends of how people choose to vote, has led to a need for gradual change in the way our county processes Election Day ballots, which this capital request addresses, and which is referenced in the next question.

This request is not expected to increase the personnel budget by itself, but may contribute to future personnel requests when combined with the growth in population and the ever-increasing complexities of elections. With increased efficiencies in technology and outsourcing of absentee mailing processes, the Elections Department has not added a full time position since 2013. Kootenai County also currently receives \$400,000 in annual revenue from the State Sales Tax Distribution for Election Consolidation. Yearly License and Support fees for the HART Verity Vanguard system will be higher than the support fees for the current tabulation system, but this increase will be partially offset in future fiscal years by reduced ballot design and programming costs which are paid out of the Elections Supplies (8085) B Budget Line Item.

How will this item solve the problem?

Purchasing a new system of vote tabulation and ADA voting equipment, which is compliant with VVSG 2.0 certification will allow the Kootenai County Elections Department to maintain a high level of security in conducting elections. By moving to equipment that is compliant with the 2.0 standard, the department will be utilizing a system that has been tested to the most robust standard of security and accessibility, and will have the ability to roll out needed Precinct Counters and Ballot-On-Demand printing technology over the next few years. This new system also has the ability to print a unique identifier on each ballot, which is an added security feature that can prevent ballots from being counted twice. Without an improvement to the Elections technology, the continual growth of population and registered voters in the County will cause the posting of the final unofficial Election results to the public to likely become even more delayed and the potential for balloting errors will continue. Additionally, without this purchase the County would also be unable to consider the implementation of new security features that come with the HART system.

How will the item be funded? (REQUIRED)

Assigned Fund Balance from money currently designated by the BOCC for Elections 10-year Plan, which are funds that would not need to be levied from property tax. Ongoing costs will be budgeted in the Elections Dept annual budget in future fiscal years.

What is the anticipated useful life of the item? (REQUIRED)

10+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Animal Control Truck
---------------------------------	-----------------------------

Elected Official:	Sheriff
Department:	Sheriff's Office-Operations
Org Set:	15.6.604.3
Board Approval:	Approved

GL Account & Description	Amount
9010 - Vehicles Boats and Accessories	
Truck	\$ 51,493
Build Package	\$ 7,000
Total Costs	\$ 58,493

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 58,493

What is the business need for this item?

KCSO Animal Control aging vehicle. This vehicle will be trickled down to Building & Grounds.

How will this item solve the problem?

County trickle down from used A/C truck and replenish A/C with new truck.

How will the item be funded? (REQUIRED)

General fund balance or property tax.

What is the anticipated useful life of the item? (REQUIRED)

Approximately 5 Years

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	ArcGIS Pro Migration/Network Analyst Extension
Elected Official:	Sheriff
Department:	Admin/IT
Org Set:	15.6.001.2
Board Approval:	Approved

GL Account & Description	Amount
9006 ArcGIS Pro Migration Project	\$ 11,348
Flex ArcGIS Pro Network Analyst Extension	\$ 3,340
Total Costs	\$ 14,688

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 14,688

What is the business need for this item?
 Support for ArcMap will discontinue March 1, 2026, requiring a migration to ArcGIS Pro for continued product enhancements and support.

How will this item solve the problem?
 ArcGIS Pro is a replacement for the end of life ArcMap.

How will the item be funded? (REQUIRED)
 General Fund

What is the anticipated useful life of the item? (REQUIRED)

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Property Room Conveyor System
---------------------------------	--------------------------------------

Elected Official:	Sheriff
Department:	Jail
Org Set:	15.6.660.3
Board Approval:	Denied

GL Account & Description	Amount
9028 - Building Systems or Equipment	\$ 71,147
Total Costs	\$ 71,147

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 71,147

What is the business need for this item?
 Due to the Jail Pod Expansion, the Jail needs to expand inmate property storage. Our current property storage system will not support an additional 104 bed/inmate facility. This inmate property room conveyer system will turn our property room into a "dry cleaners" type storage rack with a moving conveyer system that inmate property bags can be stored. This system will replace the current storage box system with property bags which can be compacted into the property room as there is not a feasible possibility of expanding the actual property room.

How will this item solve the problem?
 This new conveyer system will allow the Jail to compact inmate property in it's limited space property room. In addition, it will be an efficient way for Jail Staff to store and find property quickly.

How will the item be funded? (REQUIRED)
 General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)
 Awaiting on word from manufacturer, but likely 10 plus years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Sidewalk for Detectives at KC North
---------------------------------	-------------------------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.72
Board Approval:	Approved

GL Account & Description	Amount
9025 improvements other than bldgs	\$ 15,000
Total Costs	\$ 15,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 15,000

What is the business need for this item?

To allow Detectives access to the employee parking lot.

How will this item solve the problem?

Currently the stairs from the second story butts up to grass. Detectives are walking across the lawn to access the employee parking lot.

How will the item be funded? (REQUIRED)

Assigned Fund Balance for 5 Year Plan

What is the anticipated useful life of the item? (REQUIRED)

20+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Fleet Management Form Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	2 Detectives Vehicles
---------------------------------	------------------------------

Elected Official:	Sheriff
Department:	Detectives
Org Set:	15.6.620.3
Board Approval:	1 Approved

GL Account & Description	Amount
9010 - Vehicles Boats and Accessories	\$ 90,000
Build	\$ 18,000
Total Costs	\$ 108,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 108,000

What is the business need for this item?

Undercover detective vehicle for 1 of the new Detective FTE requests. After the Fleet management meeting 5/21/25 It was decided to hand a detectives truck down to maintenance therefore detectives will need an Undercover detective vehicle replacement.

How will this item solve the problem?

N/A

How will the item be funded? (REQUIRED)

General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)

Nine years, approximately

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Skydio X10 Patrol-Led DFR Kit (Drone)
---------------------------------	--

Elected Official:	Sheriff
Department:	Patrol Division
Org Set:	15.6.605.3
Board Approval:	Approved

GL Account & Description	Amount
9020 - Other Equipment	\$ 29,134
Total Costs	\$ 29,134

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 29,134

What is the business need for this item?

We are facing a very likely FAA ban on all Chinese drones. All currently KCSO operating drones are Chinese and this will leave us without a very valuable tool that is used on almost a daily basis. KCSO Currently has 6 deployable drones. If this ban takes place we will only have this current requested drone available.

How will this item solve the problem?

This Specific Drone is not a chinese made drone and allows for KCSO to have an operable drone to operate when this anticipated This drone and total cost also allows for a three year live streaming capability to a cellular device.

How will the item be funded? (REQUIRED)

Property tax or general fund balance.

What is the anticipated useful life of the item? (REQUIRED)

We anticipate to be able to effectively use this drone for at least 7 years.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Electrical & Panel Phase II at KC North
---------------------------------	--

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.66
Board Approval:	Approved

GL Account & Description	Amount
9025 improvements other than bldgs	\$ 19,950
Total Costs	\$ 19,950

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 19,950

What is the business need for this item?

Phase II is to continue correcting electrical issues at KCSO North that were done incorrectly and/or out of compliance

How will this item solve the problem?

Correct safety and power issues within the buildings at KCSO North

How will the item be funded? (REQUIRED)

5 Year Plan Assigned Fund Balance

What is the anticipated useful life of the item? (REQUIRED)

Bring the KCSO North building up to code.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	KC North Employee Parking lot
---------------------------------	--------------------------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.66
Board Approval:	Approved

GL Account & Description	Amount
9025 - Improvements Other Than Bldgs	\$ 22,427
Total Costs	\$ 22,427

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 22,427

What is the business need for this item?
 Employee parking lot at KC North is cracked and needs to be resurfaced.

How will this item solve the problem?
 prevent a safety and liability issue.

How will the item be funded? (REQUIRED)
 5 Year Plan Assigned Fund Balance

What is the anticipated useful life of the item? (REQUIRED)
 7-8 years

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Mica Peak Battery Plant Replacement
Elected Official:	Sheriff
Department:	Enhanced 911
Org Set:	10.6.124.3
Board Approval:	Approved

GL Account & Description	Amount
9025 Improvements other than Buildings	\$ 50,000
Total Costs	\$ 50,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 50,000

What is the business need for this item?
 The battery bank at the Mica communications site is original to the site installed in 2009/2010. Some of the cells were replaced in 2017 but not all. Since its installation a considerable amount of additional equipment has been installed on the battery bank. This has lowered the length of running time the battery bank will keep the site running without commercial or generator power. The up time on the bank is now lower than a reasonable amount of time for personnel to travel to the site and potentially resolve issues before the site is lost in a power outage. These projects goals are to replace the aging batteries before a failure is seen and to increase the battery bank capacity to a more acceptable battery bank run time for the critical communications site.

How will this item solve the problem?
 Replacing the battery bank prior to failure ensures continued operation and functionality of critical public safety communications systems. The existing battery bank utilizes battery technology which the industry has moved away from utilizing. This makes replacement of a single cell nearly impossible with unknown lead times and excessive cost. This was experienced when a cell at the Hoodoo battery plant failed. Outages at that site were experienced while a new battery bank system was sourced and installed. This project will replace the battery bank to utilize more common industry utilized battery.

How will the item be funded? (REQUIRED)
 This project will be funded by the E911 restricted Fund.

What is the anticipated useful life of the item? (REQUIRED)
 10+ years.

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Mason Butte Battery Plant Replacement
---------------------------------	--

Elected Official:	Sheriff
Department:	Enhanced 911
Org Set:	10.6.124.3
Board Approval:	Approved

GL Account & Description	Amount
9025 Improvements other than Buildings	\$ 50,000
Total Costs	\$ 50,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 50,000

What is the business need for this item?
 The battery bank at the Mason Butte communications site is original to the site installed in 2009/2010. Some of the cells were replaced in 2017 but not all. Since its installation a considerable amount of additional equipment has been installed on the battery bank. This has lowered the length of running time the battery bank will keep the site running without commercial or generator power. The up time on the bank is now lower than a reasonable amount of time for personnel to travel to the site and potentially resolve issues before the site is lost in a power outage. These projects goals are to replace the aging batteries before a failure is seen and to increase the battery bank capacity to a more acceptable battery bank run time for the critical communications site.

How will this item solve the problem?
 Replacing the battery bank prior to failure ensures continued operation and functionality of critical public safety communications systems. The existing battery bank utilizes battery technology which the industry has moved away from utilizing. This makes replacement of a single cell nearly impossible with unknown lead times and excessive cost. This was experienced when a cell at the Hoodoo battery plant failed. Outages at that site were experienced while a new battery bank system was sourced and installed. This project will replace the battery bank to utilize more common industry utilized battery.

How will the item be funded? (REQUIRED)
 This project will be funded by the E911 restricted Fund.

What is the anticipated useful life of the item? (REQUIRED)
 10+ years.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	911 Director Vehicle E911 Split
---------------------------------	--

Elected Official:	Sheriff
Department:	Enhanced 911
Org Set:	10.6.124.3
Board Approval:	Approved

GL Account & Description	Amount
9010 - Vehicles Boats and Accessories	\$ 37,598
9010 Outfitting w radio	\$ 10,302
Total Costs	\$ 47,900

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 47,900

What is the business need for this item?

This is for the 50/50 split for the 911 Director Vehicle request. The main capital item request is under the 10.6.120.3 911 OPS budget capital item requests.

How will this item solve the problem?

Please reference 10.6.120.3 911 OPS budget capital item requests.

How will the item be funded? (REQUIRED)

50/50 split between general fund and E911 restricted fund.

What is the anticipated useful life of the item? (REQUIRED)

Please reference 10.6.120.3 911 OPS budget capital item requests.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Food Cutter for Kitchen
---------------------------------	--------------------------------

Elected Official:	Sheriff
Department:	Jail
Org Set:	15.6.660.3
Board Approval:	Approved

GL Account & Description	Amount
9020 - Other Equipment	\$ 14,000
Total Costs	\$ 14,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 14,000

What is the business need for this item?

The Food Cutter is a commercial grade cutter for the Kitchen to cut vegetables and meat used for inmate meals. Because the Kitchen produces approximately 1400 meals per day, this machine is needed to swiftly and safely chop vegetables and meat for sandwiches, soups, stews, etc. In addition, inmates use this machine in the preparation of food because they are not allowed to use knives. The food cutter is used on a daily basis. The current food cutter is many years old and needs to be replaced.

How will this item solve the problem?

This cutter will replace an old and worn cutter. In addition, it will allow the Kitchen to continue preparing daily meals efficiently. Once the Jail has completed it's expansion, an additional 300 meals per day will be added to the daily meal count.

How will the item be funded? (REQUIRED)

General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)

10 years +

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Exterior garage for SWAT & Maintenance equipment
---------------------------------	---

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	15.6.650.3
Board Approval:	Approved

GL Account & Description	Amount
9025 improvements other than bldgs	\$ 56,353
Total Costs	\$ 56,353

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 56,353

What is the business need for this item?

For the SWAT garage, it is for insulation and heating for the building so we can house less lethal rounds, chemicals and explosives as well as sensitive electronics in a climate controlled environment so they elements ruin them or shorten the shelf life of the equipment. 2 of the bays will be for Maintenance related equipment, parts and supplies to maintain the building and property.

How will this item solve the problem?

For SWAT - As stated above. For Maintenance it will provide a location for building and campus related equipment and supplies.

How will the item be funded? (REQUIRED)

General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)

20+ years with proper maintenance.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Purchase of land to the West to expand SAR grounds
---------------------------------	---

Elected Official:	Sheriff
Department:	Search and Rescue
Org Set:	15.6.640.3
Board Approval:	Approved for \$144k

GL Account & Description	Amount
9001 - Land	\$ 160,000
Total Costs	\$ 160,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 160,000

What is the business need for this item?

The Sheriff's Office Search and Rescue is double the size it was a few years ago and still expected to grow, due to the amount of calls and services it now supplies. The unit has outgrown the current lot and will need more ground and another future shop. Land prices continue to rise so this is the time to purchase the property for future growth. The team is currently out of space with the current shop and amount of vehicles, trailers, and equipment. The land will be purchased from the County's airport.

How will this item solve the problem?

The 25,000 square foot lot to the West will give the needed room to grow and space for a future shop to be built.

How will the item be funded? (REQUIRED)

General fund balance

What is the anticipated useful life of the item? (REQUIRED)

This would likely cover all future land needs for SAR as projected.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Mail Secur Scanner
---------------------------------	---------------------------

Elected Official:	Sheriff
Department:	Jail
Org Set:	15.6.660.3
Board Approval:	Approved

GL Account & Description	Amount
9020 - Other Equipment	\$ 55,261
Total Costs	\$ 55,261

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 55,261

What is the business need for this item?
 The jail has seen an influx of illicit items being smuggled into our facility through legal mail. The inmate population knows our staff are required to leave the legal mail sealed and deliver it in person. Inmates coordinate with outside participants to send substance-laced mail into our facility. The envelopes are often indistinguishable from authentic legal mail. This creates a serious risk of overdose, violence, and abuse among the inmate population.

How will this item solve the problem?
 The RaySecur MailSecur scanner would allow our deputies and clerks to scan the legal mail without opening it. The Mail Secur system will scan and detect liquid and powder forms of illicit drugs on all incoming mail. The safety of our inmate population, and the deputies and clerks who handle mail, would greatly benefit.

How will the item be funded? (REQUIRED)
 General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)
 15 years +

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Maintenance forklift
---------------------------------	----------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	15.6.650.3
Board Approval:	Approved

GL Account & Description	Amount
9011 Equipment and Machinery	\$ 18,500
Total Costs	\$ 18,500

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 18,500

What is the business need for this item?
 Replace failing Forklift aquired from Buildings & Grounds approx. 6yrs ago. Has charging, starter & other misc. issues.

How will this item solve the problem?
 Replace old Forklift with new one that has the appropriate specs for Jail campus use.

How will the item be funded? (REQUIRED)
 General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)
 Typical is 5 to 6 years. We expect more based on previous equipment used and maintained by the department

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Single person manlift
---------------------------------	-----------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	15.6.650.3
Board Approval:	Approved

GL Account & Description	Amount
9011 Equipment and Machinery	\$ 12,500
Total Costs	\$ 12,500

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 12,500

What is the business need for this item?

To access hard to reach areas at the jail (ie. Day rooms and tight areas within the Facility)

How will this item solve the problem?

Replace old equipment that is no longer repairable

How will the item be funded? (REQUIRED)

General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)

Previous lift lasted 20+ years. We expect the same or longer

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Marine Safety Divider Wall
---------------------------------	-----------------------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	15.6.650.3
Board Approval:	Approved

GL Account & Description	Amount
9025 improvements other than bldgs	\$ 113,042
Total Costs	\$ 113,042

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 113,042

What is the business need for this item?

To create a safety barrier between the main floor and bays in the REC Safety area.

How will this item solve the problem?

Provide the required safety separation between the main floor and bays. This would alleviate the need for hand railing and also reduce the cost to heat the area.

How will the item be funded? (REQUIRED)

General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)

Lifespan of building

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	UNIT 1 MESH
---------------------------------	--------------------

Elected Official:	Sheriff
Department:	Jail
Org Set:	15.6.660.3
Board Approval:	Approved

GL Account & Description	Amount
9020 - Other Equipment	\$ 28,530
Total Costs	\$ 28,530

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 28,530

What is the business need for this item?

The jail is seeking to enhance security measures for inmates who are a threat to staff or other inmates. There have been recent increases in assaults on deputies, weapons located, and drug smuggling. These inmate actions require an increased security and disciplinary reaction from staff. Inmates involved in high risk behavior are frequently classified as "high max." Some high max inmates need security measures beyond what our facility provides.

How will this item solve the problem?

The ability to lock dangerous inmates inside the shower area and tablet area of the A pod 1-2 dayroom will minimize staff's exposure to these violent inmates. Deputies will be able to restrain high max inmates from secured positions and control their movement during out times.

How will the item be funded? (REQUIRED)

General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)

30 years +

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	2026 Honda Talon UTV
---------------------------------	-----------------------------

Elected Official:	Sheriff
Department:	Back Country
Org Set:	15.6.605.3.526
Board Approval:	Approved

GL Account & Description	Amount	
15.6.605.3.526-9010 OHV-Machine	\$	31,173
15.6.605.3.526-9010 OHV-Upfitting	\$	5,000
Total Costs	\$	36,173

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 36,173

What is the business need for this item?

This is used for back country patrol and search and rescue response to the back country/forest areas. This machine will become the primary response vehicle thus allowing the older machines to be used as back-ups.

How will this item solve the problem?

Older equipment is causing higher maintenance and associated costs. This unit will ensure the deputies have reliable response vehicles and can pass the older machines to the growing VSAR unit.

How will the item be funded? (REQUIRED)

OHV Dedicated funds.

What is the anticipated useful life of the item? (REQUIRED)

10-15 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Addition sidewalk for patrol at KC North
---------------------------------	---

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.66
Board Approval:	Approved

GL Account & Description	Amount
9025 improvements other than bldgs	\$ 49,967
Total Costs	\$ 49,967

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 49,967

What is the business need for this item?

The sidewalk will be to access the training room west exterior door without constantly walking through admin and allow access to patrol vehicles. Currently we are walking on gravel and grass which will be potentially dangerous during winter months.

How will this item solve the problem?

Correct a potential safety issue

How will the item be funded? (REQUIRED)

5 Year Plan Assigned Fund Balance

What is the anticipated useful life of the item? (REQUIRED)

20+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	KC North Patrol Parking lot
---------------------------------	------------------------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.66
Board Approval:	Approved

GL Account & Description	Amount
9025 - Improvements Other Than Bldgs	\$ 69,777
Striping	\$ 8,375
Total Costs	\$ 78,152

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 78,152

What is the business need for this item?

Patrol parking lot at KC North is cracked and needs to be resurfaced.

How will this item solve the problem?

prevent a safety and liability issue.

How will the item be funded? (REQUIRED)

5 Year Plan Assigned Fund Balance

What is the anticipated useful life of the item? (REQUIRED)

7-8 years

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Ford Explorer Police Vehicles (10) 1 K-9 included
---------------------------------	--

Elected Official:	Sheriff
Department:	Patrol Division
Org Set:	11.6.002.5.56
Board Approval:	Approved

GL Account & Description	Amount
9010 - 9 Patrol Vehicles	\$ 410,094
Upfitting x9	\$ 433,754
K-9 Vehicle	\$ 45,566
Upfitting K9 car	\$ 60,066
Misc. unanticipated costs	\$ 15,000
Total Costs	\$ 964,480

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 964,480

What is the business need for this item?

Patrol Vehicles/ See Fleet management form

How will this item solve the problem?

Over mileage patrol vehicles. See Fleet Management Form.

How will the item be funded? (REQUIRED)

Fund Balance.

What is the anticipated useful life of the item? (REQUIRED)

Five years.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	KC North Public Parking lot
---------------------------------	------------------------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.66
Board Approval:	Approved

GL Account & Description	Amount
9025 - Improvements Other Than Bldgs	\$ 19,655
Striping	
Total Costs	\$ 19,655

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 19,655

What is the business need for this item?

Public parking lot at KC North is cracked and needs to be resurfaced.

How will this item solve the problem?

prevent a safety and liability issue.

How will the item be funded? (REQUIRED)

5 Year Plan Assigned Fund Balance

What is the anticipated useful life of the item? (REQUIRED)

7-8 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	2026 CHEVROLET TAHOE
---------------------------------	-----------------------------

Elected Official:	Sheriff
Department:	Admin
Org Set:	15.6.001.2
Board Approval:	Denied

GL Account & Description	Amount
9010 - VEHICLE	\$ 58,142
VEHICLE UPGRADE BUILD COST - POLICE	\$ 35,000
Total Costs	\$ 93,142

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 93,142

What is the business need for this item?

Patrol Sergeant Vehicle - Recruiting Sgt (if approved).

How will this item solve the problem?

This vehicle will provide for towing and equipment transport to recruiting/PR events. Ford Interceptor not equipped to haul trailers, Tahoe PPV would haul most boat/BC/Outreach trailers. A larger vehicle is needed as it would also have the interior capacity for outreach and recruiting materials. This vehicle would not have a patrol cage, camera, or radar system thus reducing the cost. Overall build is the same cost as a current patrol car.

How will the item be funded? (REQUIRED)

Property tax or general fund balance

What is the anticipated useful life of the item? (REQUIRED)

5 -10yrs

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	PSB Sliders replacement
---------------------------------	--------------------------------

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.72
Board Approval:	Approved

GL Account & Description	Amount
9020 - Other Equipment	\$ 56,700
Total Costs	\$ 56,700

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 56,700

What is the business need for this item?

Failing/ end of life equipment.

How will this item solve the problem?

Replace equipment with new, repairable equipment

How will the item be funded? (REQUIRED)

Assigned fund balance from 5 Year Plan

What is the anticipated useful life of the item? (REQUIRED)

Estimated lifespan of 25+ years with minimal care and maintenance

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	SONAR ROV (Remotely Operated Vehicle)
---------------------------------	--

Elected Official:	Sheriff
Department:	Marine
Org Set:	37.6.685.3
Board Approval:	Approved

GL Account & Description	Amount
9010 - Vehicles Boats and Accessories	\$ 48,995
Total Costs	\$ 48,995

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 48,995

What is the business need for this item?

This unit is used in the search and recovery operations of people and equipment in the waterways of this county. The current ROV is no longer serviceable and must be replaced.

How will this item solve the problem?

This unit will allow the SONAR team to continue recovering bodies and evidence as requested throughout the year.

How will the item be funded? (REQUIRED)

Vessel restricted fund balance

What is the anticipated useful life of the item? (REQUIRED)

10-15 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	SkiDoo Summit 850 Snowmobile
---------------------------------	-------------------------------------

Elected Official:	Sheriff
Department:	Snowmobile/Back Country
Org Set:	36.6.685.3 & 15.6.685.3
Board Approval:	Approved

GL Account & Description	Amount
15.6.685.3	\$ 12,500
36.6.685.3	\$ 4,500
Total Costs	\$ 17,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 17,000

What is the business need for this item?

Currently, the Back Country unit has two snowmobiles that were purchased in 2010 and are having significant maintenance issues. For emergency response, these machines should be replaced every 10 years. We need two machines to replace them and will send them to another entity or to auction once the second machine is purchased. Due to the cost, we are only requesting one this year and will request one in FY27. We were planning on using Title III funds to purchase this machine but were recently told the county will not be receiving these funds this year.

How will this item solve the problem?

Having a new machine will cut down on the amount of maintenance needed to upkeep these machines. We also need reliable machines to respond to emergency calls in the Forest area. Each time we ride the 2010 machines, they are down for several weeks of maintenance and repairs.

How will the item be funded? (REQUIRED)

In the past 12 months, 100 percent of our call out responses have been for wheeled vehicles or pedestrians/bicyclists. Therefore, the snowmobile community, the only group contributing to this fund, should not be required to foot the bill. This request for capital expenditure is being made for general fund dollars.

What is the anticipated useful life of the item? (REQUIRED)

10 years. Currently we are using them for 15 years so there is a possibility of that.

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Inmate Clothing Vacuum Sealer
---------------------------------	--------------------------------------

Elected Official:	Sheriff
Department:	Jail
Org Set:	15.6.660.3
Board Approval:	Approved

GL Account & Description	Amount
9020 - Other Equipment	\$ 17,994
Total Costs	\$ 17,994

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 17,994

What is the business need for this item?

This machine will be used to vacuum seal all inmate property including winter coats and boots into one property bag. The machine will deplete the air out of the bag and provide a seal so the property can be compacted for storage.

How will this item solve the problem?

Inmates come in with property which needs to be vacuum sealed to compact it in order to be placed in a property bag which will hang on the Property Room Conveyer belt system. These vacuum bags fit inside the hanging property bags.

How will the item be funded? (REQUIRED)

General fund balance or property tax

What is the anticipated useful life of the item? (REQUIRED)

15 + years.

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	VOICE STRESS ANALYSIS
---------------------------------	------------------------------

Elected Official:	Sheriff
Department:	Admin
Org Set:	15.6.001.2
Board Approval:	Approved

GL Account & Description	Amount
9006- Software (includes training for 2 - value \$1495)	\$ 11,995
Total Costs	\$ 11,995

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 11,995

What is the business need for this item?

To assist with quick and efficient results and turn around time for "Lie Detection" during the KCSO background process.

How will this item solve the problem?

It has an error rate of less than 0.5% and can be administered within minutes of a completed background interview. Saves weeks of scheduling and cost for polygraphy.

How will the item be funded? (REQUIRED)

General Fund

What is the anticipated useful life of the item? (REQUIRED)

3 yr warranty for computer - indefinitely if the equipment is cared for

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Jail Admin bldg. Water heater replacement
---------------------------------	---

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.72
Board Approval:	Approved

GL Account & Description	Amount
9020 Other Equipment	\$ 13,989
Total Costs	\$ 13,989

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 13,989

What is the business need for this item?

10+ year old hot water heater is failing and needs to be replaced

How will this item solve the problem?

Replace failing hot water heater with new

How will the item be funded? (REQUIRED)

Assigned fund balance from 5 Year Plan

What is the anticipated useful life of the item? (REQUIRED)

An estimated 10 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Safety Tint for Exterior KC North windows
---------------------------------	---

Elected Official:	Sheriff
Department:	Maintenance
Org Set:	11.1.003.5.66
Board Approval:	Approved

GL Account & Description	Amount
9025 Improvements Other than Bldgs	\$ 97,000
Total Costs	\$ 97,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 97,000

What is the business need for this item?

Instead of replacing windows and framing with ballistic glass, we would like to use bullet resistant tint on all exteriors windows at KC North

How will this item solve the problem?

Officer and employee safety

How will the item be funded? (REQUIRED)

5 Year Plan Assigned Fund Balance

What is the anticipated useful life of the item? (REQUIRED)

10-15 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	MICA BAY BOAT LAUNCH RENOVATION
---------------------------------	--

Elected Official:	BOCC
Department:	PARKS & WATERWAYS
Org Set:	35.1.002.3.153 & 38.1.004.3
Board Approval:	Approved

GL Account & Description	Amount	
35.1.002.3.153-9025	\$	40,000
38.1.004.3-9025	\$	20,004
Total Costs	\$	60,004

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 60,004

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

The project is necessary to replace the failing concrete launch surface at the Mica Bay Boat Launch. The Parks and Waterways Department will remove the existing boat launch concrete during low water and replace it with 6 inches of reinforced concrete that will benefit the public for 50+years.

How will this item solve the problem?

The existing launch service has reached its useful life expectancy. The existing concrete surface is riddled with holes, making it difficult for boaters to launch and retrieve their vessels. New concrete will improve the recreational experience for boaters, reduce damage to trailers and vehicles, and improve safety for persons walking on the surface.

How will the item be funded? (REQUIRED)

The project will be paid from: 35.1.002.3.153 Parks and 38.1.004.3 Public Access restricted fund balances.

What is the anticipated useful life of the item? (REQUIRED)

50+ years

REQUIRED

Quotes Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing?	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	2025 F150 PICKUP
---------------------------------	------------------

Elected Official:	BOCC
Department:	NOXIOUS WEEDS, PARKS & WATERWAYS
Org Set:	37.1.155.3
Board Approval:	Approved

GL Account & Description	Amount
32.1.002.33-9010	\$ 15,000
35.1.002.3-9010	\$ 10,000
35.1.002.3.153-9010	\$ 15,000
37.1.155.3-9010	\$ 15,000
TOTAL COST 55,000	
Total Costs	\$ 55,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 55,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

The department recently donated a low mileage 2008 GMC Canyon pickup to Community Development. The department is in need of a pickup with increased towing and payload capacity.

How will this item solve the problem?

The replacement vehicle will provide increased capabilities necessary to tow mowers, boats, haul materials, transport multiple personnel in a single vehicle, and otherwise increase efficiency.

How will the item be funded? (REQUIRED)

The cost will be split between cost centers: 32.1.002.3 \$15,000, 35.1.002.3 \$10,000, 35.1.002.3.153 \$15,000, 37.1.155.3 \$15,000. These will all be paid for with restricted fund balance from the respective funds.

What is the anticipated useful life of the item? (REQUIRED)

10 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	FIXED PIER AT UPPER TWIN BOAT LAUNCH
---------------------------------	---

Elected Official:	BOCC
Department:	PARKS & WATERWAYS
Org Set:	35.1.002.3.153
Board Approval:	Approved

GL Account & Description	Amount
35.1.002.3.153-9025	\$ 60,000
Total Costs	\$ 60,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 60,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

The dock system at Upper Twin public boat launch is subject to seasonal ice movement that causes significant damage each spring. The Department will replace the floating system with a fixed pier system that will help eliminate damage caused by the ice movement. This will reduce personnel, contractor, and materials expenses.

How will this item solve the problem?

Replacing the floating dock system with a reinforced fixed steel pier will prevent the dock system from being damaged by seasonal ice movement. It will reduce department labor necessary to repair the system each spring, as well as the cost of materials and marine contractors needed to straighten the pilings.

How will the item be funded? (REQUIRED)

The project will be paid from: 35.1.002.3.153 Boat Launch restricted fund balance

What is the anticipated useful life of the item? (REQUIRED)

50+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Landfill Closure Engineering & Materials
---------------------------------	---

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.190.3.90
Board Approval:	Approved

GL Account & Description	Amount
9930 - Construction	\$ 4,000,000
Total Costs	\$ 4,000,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 4,000,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

This capital request includes the capping and interim closure of approximately twenty four (24) acres of the completed landfill area; installation of storm water controls; and modification of gas and leachate collection/transmission systems.

The function of this cost center is to account for closure and post closure expenses as they are expended. Closure and post-closure is required by CFR 40 Section 258.60, Idaho Code 39-7416 and IDAPA 58.01.06.

How will this item solve the problem?

Installation of closure cap consisting of a geosynthetic liner and soil/turf combination is needed to reduce the amount of precipitation infiltrating the surface which results in a wet waste mass and high volume of leachate production in an area that no longer receives waste.

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

8 - 20+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Landfill Compactor and UTV
---------------------------------	-----------------------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.190.3
Board Approval:	Approved

GL Account & Description	Amount
9011 - Equipment and Machinery	\$ 1,400,000
9011 - Equipment and Machinery	\$ 35,000
Total Costs	\$ 1,435,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 1,435,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

An new compactor to replace existing compactor #228 that has outlived it's usefulness for Solid Waste Department needs. Also a new UTV to replace UTV #356 that has also outlived it's usefulness for department needs.

How will this item solve the problem?

This will help us keep our equipment at capacity and usefulness for meeting our needs so that operations can run smoothly.

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

Compactor: 5 - 8 years
 UTV: 9 - 10 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Leachate Aerators (3)
---------------------------------	------------------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.190.3
Board Approval:	Approved

GL Account & Description	Amount	
9011 - Equipment and Machinery	\$	19,000
9011 - Equipment and Machinery	\$	19,000
9011 - Equipment and Machinery	\$	19,000
Total Costs	\$	57,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 57,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

Three new leachate aerators to replace existing leachate aerators #751, #752 & #753 that have outlived their usefulness for Solid Waste Department needs.

How will this item solve the problem?

This will help us keep our equipment at capacity and usefulness for meeting our needs so that operations can run smoothly.

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

12 - 14 years

This amount is an estimate based on our experience with Rural Site development.

REQUIRED

Quotes Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Wolf Lodge Construction
---------------------------------	--------------------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.187.5.945
Board Approval:	Approved

GL Account & Description	Amount
9930 - Construction	\$ 150,000
Total Costs	\$ 150,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 150,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?
 Additional funds will be needed in FY26 to finish construction of a new rural site on our Wolf Lodge property. This includes the construction of a turn lane on the roadway that leads to the site.

How will this item solve the problem?
 Projects include:
 1. Development of the Wold Lodge Rural Site

How will the item be funded? (REQUIRED)
 Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)
 15+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:
 A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	48' Transfer Trailers (2)
---------------------------------	----------------------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.183.3
Board Approval:	Approved

GL Account & Description	Amount
9011 - Equipment and Machinery	\$ 151,500
9011 - Equipment and Machinery	\$ 151,500
Total Costs	\$ 303,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 303,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?
 These trailers will replace 2 trailers that have surpassed their life expectancy. Transfer trailers are critical for transporting waste from the transfer station to the landfill.

How will this item solve the problem?
 This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.

How will the item be funded? (REQUIRED)
 Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)
 13 - 18 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Forklift
---------------------------------	-----------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.183.3
Board Approval:	Approved

GL Account & Description	Amount
9011 - Equipment and Machinery	\$ 58,000
Total Costs	\$ 58,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 58,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

Forklifts are used for many hours every day at the Prairie Transfer Station to load refrigerators, move recycling bins, etc. Current forklift #348 has met it's life expectancy for our uses.

How will this item solve the problem?

This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

10 - 15 years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Ramsey Improvements
---------------------------------	----------------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.182.5.925
Board Approval:	Approved

GL Account & Description	Amount
9930 - Construction	\$ 150,000
Total Costs	\$ 150,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 150,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

These funds will be used in FY26 (along with carry forward funds from FY25) to replace the Condo building and remodel the Admin Office at the Ramsey Transfer Station. The Condo is old and becoming unsafe. The Admin office needs better security.

How will this item solve the problem?

Projects include:
 1. Tear down and replace the Condo Building
 2. Remodel the Admin Office

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

20+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	40' Transfer Trailers (2)
---------------------------------	----------------------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.182.3
Board Approval:	Approved

GL Account & Description	Amount
9011 - Equipment and Machinery	\$ 134,000
9011 - Equipment and Machinery	\$ 134,000
Total Costs	\$ 268,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 268,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

These trailers will replace 2 trailers that have surpassed their life expectancy. Transfer trailers are critical for transporting waste from the transfer station to the landfill.

How will this item solve the problem?

This will help us keep our fleet at capacity as well as up to date so that operations can run smoothly.

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

13 - 18 years

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Video Surveillance
---------------------------------	--------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.002.2
Board Approval:	Approved

GL Account & Description	Amount
9020 - Other Equipment	\$ 13,000
Total Costs	\$ 13,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 13,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

This is for additional funding to expand our current video surveillance at an additional Rural Sites - Wolf Lodge.

How will this item solve the problem?

Video surveillance has proven to be an effective tool at the Rural Sites to help guard against illegal use and abuse.

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

5+ years

Kootenai County
 FY26 Budget Cycle
 Capital Request Form

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
Does this request include any leases? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	Fighting Creek Improvements
---------------------------------	------------------------------------

Elected Official:	BOCC
Department:	Solid Waste
Org Set:	60.1.190.5.910
Board Approval:	Approved

GL Account & Description	Amount
9025 - Improvements Other Than Buildings	\$ 190,000
Total Costs	\$ 190,000

Ongoing Costs:	
Year 2	
Year 3	
Year 4	
Year 5	
Five - Year Investment:	\$ 190,000

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

These funds will be used in FY26 (along with carry forward funds from FY25) for a paving project at the landfill to improve the road entering the landfill site, a rock pad for an equipment staging area that we will construct with the purchased rock and various landfill repairs as needed.

How will this item solve the problem?

Projects include:
 1. LF Paving Project
 2. LF Rock Pad
 3. Various LF repairs/replacements (doors, windows, roof, flooring, HVAC, LF infrastructure, etc)

How will the item be funded? (REQUIRED)

Solid Waste funds

What is the anticipated useful life of the item? (REQUIRED)

5+ years

Kootenai County
 FY26 Budget Cycle
 Lease Summary
 1/7/2026

Line #	Elected	Full String	Org Set Description	GL Acct	Account Description	Transaction Description	2025 Adopted	2026 Request	Board Direction	Change Over 2025		Comments	Cuts
										Adopted	Adopted		
1d	Sheriff	15.6.660.3-9070	JF.Sheriff.Jail Ops .Ops	9070	Lease Expense - More than 1yr	Axon taser contract Dishwasher lease	\$ 39,608	\$ 39,608	\$ 39,608	\$ -		\$ -	
2d	Sheriff	15.6.660.3-9056	JF.Sheriff.Jail Ops .Ops	9056	Lease - Software - SBITA	Motorola Evidence Management Motorola Body Camera License	\$ 11,700	\$ 11,700	\$ 11,700	\$ -		\$ -	
3d	Sheriff	15.6.605.3-9070	JF.Sheriff.Patrol.Ops	9070	Lease Expense - More than 1yr	Avon taser contract	\$ 70,888	\$ 70,888	\$ 70,888	\$ -		\$ -	
4d	Sheriff	15.6.001.2-9056	JF.Sheriff.Elected Offcl.Dept Admin	9056	Lease - Software - SBITA	Spillman maintenance agreement	\$ 199,000	\$ 199,000	\$ 199,000	\$ -		\$ -	
5d	BOCC	15.1.132.3-9070	JF.BOCC.AMP.Ops	9070	Lease Expense - More than 1yr	5 Year Taser Contract	\$ -	\$ 13,519	\$ -	\$ 13,519		\$ -	
6d	BOCC	15.1.060.3-9070	JF.BOCC.Public Defndr .Ops	9070	Lease Expense - More than 1yr	Lease for Public Defender	\$ 226,498	\$ 226,498	\$ 226,498	\$ -		\$ -	
7d	Sheriff	10.6.124.3-9070	GF.Sheriff.911 - Enhncd Sys.Ops	9070	Lease Expense - More than 1yr	Leases for Hoodoo, Killarney, Mt. Spokane	\$ 85,884	\$ 85,884	\$ 85,884	\$ -		\$ -	
8d	Sheriff	10.6.124.3-9056	GF.Sheriff.911 - Enhncd Sys.Ops	9056	Lease - Software - SBITA	Lease for Everbridge	\$ 44,000	\$ 44,000	\$ 44,000	\$ -		\$ -	
9d	Sheriff	10.6.049.3-9056	GF.Sheriff.Auto Shop.Ops	9056	Lease - Software - SBITA	Fleet management software	\$ -	\$ 20,000	\$ -	\$ -	cut per KCSO 6/10/25	\$ (20,000)	
10d	Assessor	10.4.413.3-9056	GF.Assessor.DMV-CDA.Ops	9056	Lease - Software - SBITA	Q'less software	\$ 15,000	\$ 15,000	\$ 15,000	\$ -		\$ -	
11d	Clerk	10.2.205.3-9056	GF.Clerk.EL.Ops	9056	Lease - Software - SBITA	Tenex Contract	\$ 31,590	\$ 31,590	\$ 31,590	\$ -		\$ -	
12d	Clerk	10.2.201.0-9056	GF.Clerk.AUD.Indir Admin	9056	Lease - Software - SBITA	DebtBook subscription	\$ 30,000	\$ 30,000	\$ 30,000	\$ -		\$ -	
13d	BOCC	10.1.040.0-9056	GF.BOCC.IT.Indir Admin	9056	Lease - Software - SBITA	NeoGov subscriptions	\$ 21,134	\$ 21,134	\$ 21,134	\$ -		\$ -	
14d	BOCC	10.1.040.0.44-9056	GF.BOCC.IT.Indir Admin.Imaging	9056	Lease - Software - SBITA	OnBase subscription	\$ 66,601	\$ 66,601	\$ 66,601	\$ -		\$ -	
15d	BOCC	10.1.030.0-9070	GF.BOCC.Repro/Mail Ctr.Indir Admin	9070	Lease Expense - More than 1yr	Lease for Kelly Create Printers	\$ 31,200	\$ 31,200	\$ 31,200	\$ -		\$ -	
16d	BOCC	10.1.003.0-9070	GF.BOCC.Gen Accts.Indir Admin	9070	Lease Expense - More than 1yr	U of I Extension Lease	\$ 36,360	\$ 36,360	\$ 36,360	\$ -		\$ -	
17d	BOCC	10.1.003.0-9056	GF.BOCC.Gen Accts.Indir Admin	9056	Lease - Software - SBITA	Page Freezer subscription	\$ 4,188	\$ 4,188	\$ 4,188	\$ -		\$ -	
							Total	\$ 913,651	\$ 947,170	\$ 927,170	\$ 13,519		\$ 13,519
							General Govt	\$ 913,651	\$ 947,170	\$ 927,170	\$ 13,519		\$ 13,519
							Solid Waste	\$ -	\$ -	\$ -	\$ -		\$ -
Summary													
							2025 Adopted	2026 Request	Board Direction	Change Over 2025			
							Adopted	Adopted	Adopted	Adopted			
BOCC							\$ 385,981	\$ 399,500	\$ 399,500	\$ 13,519			BOCC - CUT \$ -
BOCC - SW							\$ -	\$ -	\$ -	\$ -			BOCC - SW - CUT \$ -
Assessor							\$ 15,000	\$ 15,000	\$ 15,000	\$ -			Assessor - CUT \$ -
Clerk							\$ 61,590	\$ 61,590	\$ 61,590	\$ -			Clerk - CUT \$ -
Coroner							\$ -	\$ -	\$ -	\$ -			Coroner - CUT \$ -
Prosecutor							\$ -	\$ -	\$ -	\$ -			Prosecutor - CUT \$ -
Sheriff							\$ 451,080	\$ 471,080	\$ 451,080	\$ -			Sheriff - CUT \$ (20,000)
Treasurer							\$ -	\$ -	\$ -	\$ -			Treasurer - CUT \$ -
District Court							\$ -	\$ -	\$ -	\$ -			District Court - CUT \$ -
							\$ 913,651	\$ 947,170	\$ 927,170	\$ 13,519			\$ (20,000)

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition: AXON 10 Taser Purchase

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	AXON 10 Taser Purchase of 13 Tasers
---------------------------------	--

Elected Official:	BOCC
Department:	Adult Misdemeanor Probation
Org Set:	15.1.132.3
Board Approval:	Approved

GL Account & Description	Amount
9070- Capital Lease	\$ 13,519
Total Costs	\$ 13,519

Ongoing Costs:	Amount
Year 2	\$ 13,519
Year 3	\$ 13,519
Year 4	\$ 13,519
Year 5	\$ 13,519
Five - Year Investment:	\$ 67,595

What is the business need for this item? Will this request increase ongoing costs such as personnel, utilities, maintenance, etc?

Probation Officers need to carry Tasers the current Taser X2 are not being made any longer and we are not able to repair them. The Taser 10 purchase is a high priority to our department. Taser 10 is a five year purchase agreement and will provide free training to our instructor, cartridges when needed with warranty for all Tasers. This an officer safety purchase. This will not result in any increase in personnel, utilities or maintenance.

How will this item solve the problem?

This Taser will replace the current tasers that are not being made any longer and provide Officers with more training and safety knowing they have a taser that works well. Officer Safety is of the utmost importance.

How will the item be funded? (REQUIRED)

Property tax or general fund balance

What is the anticipated useful life of the item? (REQUIRED)

Axon Rep says 5 + years

REQUIRED

Quotes Attached? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Fleet Management Form Attached? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Does this request include any contracts? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
Does this request include any leases? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Does this request include any financing? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	

Reminder: Plan to coordinate with Legal during FY26 (if your request is approved) in order to meet any applicable procurement requirements.

CAPITAL REQUEST

Definition:

A capital purchase is any purchase exceeding \$10,000, for which the County will receive more than 1 year of useful life.

CAPITAL ITEM DESCRIPTION	FLEET MANAGEMENT SOFTWARE
---------------------------------	----------------------------------

Elected Official:	Sheriff
Department:	Auto Shop
Org Set:	10.6.049.3
Board Approval:	Cut by Department

GL Account & Description	Amount
9006 - SOFTWARE	\$ 20,000
Total Costs	\$ 20,000

Ongoing Costs:	
Year 2	\$ 12,000
Year 3	\$ 12,000
Year 4	\$ 12,000
Year 5	\$ 12,000
Five - Year Investment:	\$ 68,000

What is the business need for this item?

Efficiency for all users, lower staffing in the shop administration, more accurate record keeping, better asset control.

How will this item solve the problem?

This cloud based fleet management software is being sought to provide administrative support and management for the KC Vehicle Fleet which is managed by the KCSO Shop. This software also has app support for all vehicle users for scheduling and documenting vehicle repair needs and will also provide services for shop technicians in preparation for and during auto repairs. The software will also track all repairs, offering an aging report as the vehicle fleet matures. This software will also allow for the reduction of the .5 FTE employee currently assigned to the shop to assist with registrations, inventory control and monthly stats for repairs

How will the item be funded? (REQUIRED)

Property tax (ongoing cost)

What is the anticipated useful life of the item? (REQUIRED)

Indefinite as long as there is benefit and a need for Fleet Management

Kootenai County FY26 Budget Cycle Requests per EO Summary 1/7/2026																
Elected Official	"A" - Personnel		OPEX "B" - New Programs		CAPEX "C" - New		Leases "D" - Change over		Total Proposed		% Change over		Steps on			
	Requests	FY25 Adopted	Requests	FY25 Adopted	Requests	FY25 Adopted	Increases over	& B Changes over	FY25 Adopted	FY25 Adopted	FY25 Adopted Budget w/	FY25 Adopted Budget w/o	Anniversary Date	Health Insurance Increase	Pool	Total Proposed Increases
Assessor	\$ 53,054	\$ (280,285)	\$ -	\$ -	\$ -	\$ -	\$ (227,231)	\$ (227,231)	-3.5%	\$ 6,944,145	-3%	\$ 62,603			\$ (164,628)	-2%
BOCC	\$ (21,911)	\$ 358,693	\$ 1,746	\$ 1,401,416	\$ 13,519	\$ 1,753,463	\$ 352,047	27.1%	\$ 29,867,640	6%	\$ 151,111	\$ 822,994	\$ 179,613	\$ 2,907,181	36%	
Clerk	\$ 49,183	\$ 59,556	\$ -	\$ 2,000,941	\$ -	\$ 2,109,680	\$ 108,739	32.7%	\$ 9,073,487	23%	\$ 98,174			\$ 2,207,854	27%	
Coroner	\$ 10,216	\$ (139,712)	\$ -	\$ -	\$ -	\$ (129,496)	\$ (129,496)	-2.0%	\$ 1,036,792	-12%	\$ 4,997			\$ (124,499)	-2%	
District Court	\$ 106,881	\$ (18,529)	\$ 2,401	\$ -	\$ -	\$ 90,753	\$ 90,753	1.4%	\$ 4,892,938	2%	\$ 35,278			\$ 126,031	2%	
Prosecutor	\$ (15,752)	\$ (36,537)	\$ -	\$ -	\$ -	\$ (52,289)	\$ (52,289)	-0.8%	\$ 8,665,635	-1%	\$ 67,834			\$ 15,545	0%	
Sheriff	\$ 116,450	\$ 837,624	\$ 12,442	\$ 2,077,439	\$ -	\$ 3,043,955	\$ 966,516	47.1%	\$ 48,213,636	6%	\$ 224,260			\$ 3,268,214	40%	
Treasurer	\$ 18,729	\$ (148,850)	\$ -	\$ -	\$ -	\$ (130,121)	\$ (130,121)	-2.0%	\$ 1,392,256	-9%	\$ 2,401			\$ (127,720)	-2%	
Totals	\$ 316,850	\$ 631,960	\$ 16,589	\$ 5,479,796	\$ 13,519	\$ 6,458,714	\$ 978,918	100%	\$ 110,086,529	12%	-19%	\$ 646,658	\$ 822,994	\$ 179,613	\$ 8,107,979	100%
BOCC - SW	\$ 136,164	\$ 404,723	\$ 600	\$ 6,624,000	\$ -	\$ 7,165,487	\$ 541,487		\$ 21,638,083	33%	3%	\$ 57,827	\$ 67,954	\$ -	\$ 7,291,268	
SW Totals	\$ 136,164	\$ 404,723	\$ 600	\$ 6,624,000	\$ -	\$ 7,165,487	\$ 541,487		\$ 21,638,083			\$ 57,827	\$ 67,954	\$ -	\$ 7,291,268	
Totals	\$ 453,015	\$ 1,036,683	\$ 17,189	\$ 12,103,796	\$ 13,519	\$ 13,624,202	\$ 1,520,406		\$ 131,724,612			\$ 704,484	\$ 890,948	\$ 179,613	\$ 15,399,246	
Elected Official	"A" - Personnel		OPEX "B" - New Programs		CAPEX "C" - New		Leases "D" - Change over		Total CUTS		Total CUTS					
	CUTS	FY25 Adopted	CUTS	FY25 Adopted	CUTS	FY25 Adopted	Increases over	& B Changes over	FY25 Adopted	FY25 Adopted	Elected %					
Assessor - CUT	\$ (378,245)	\$ (165,238)	\$ (3,120)	\$ (43,797)	\$ -	\$ (590,400)					18.0%					
BOCC - CUT	\$ 37,951	\$ (171,605)	\$ -	\$ 322,151	\$ -	\$ 188,497					-5.8%					
Clerk - CUT	\$ -	\$ (14,601)	\$ -	\$ -	\$ -	\$ (14,601)					0.4%					
Coroner - CUT	\$ -	\$ (147,965)	\$ -	\$ -	\$ -	\$ (147,965)					4.5%					
District Court - CUT	\$ -	\$ (9,000)	\$ -	\$ -	\$ -	\$ (9,000)					0.3%					
Prosecutor - CUT	\$ -	\$ (5,000)	\$ (2,001)	\$ -	\$ -	\$ (7,001)					0.2%					
Sheriff - CUT	\$ (1,003,230)	\$ (514,084)	\$ (596,238)	\$ (521,440)	\$ (20,000)	\$ (2,654,992)					81.2%					
Treasurer - CUT	\$ -	\$ (36,099)	\$ -	\$ -	\$ -	\$ (36,099)					1.1%					
Totals	\$ (1,343,523)	\$ (1,063,592)	\$ (601,359)	\$ (243,086)	\$ (20,000)	\$ (3,271,560)					100%					
BOCC - SW - CUT	\$ -	\$ (150)	\$ -	\$ -	\$ -	\$ (150)										
SW Totals	\$ -	\$ (150)	\$ -	\$ -	\$ -	\$ (150)										
Totals	\$ (1,343,523)	\$ (1,063,742)	\$ (601,359)	\$ (243,086)	\$ (20,000)	\$ (3,271,710)										

**Kootenai County
FY26 Budget Cycle
Revenue Summary
1/7/2026**

State Funds & Other Fees: GG (no grants no FB)

Assessor	1,862,514	
BOCC	25,108,482	
Clerk	4,374,485	
Coroner	-	
District Court	1,942,767	
Pros Atty	197,560	
Sheriff	9,707,226	
Treasurer	5,772,718	
	\$ 48,965,752	to FY26 Prelim Summary

State Funds & Other Fees: SW (no grants no FB)

BOCC - SW	\$ 18,567,023	to FY26 Prelim Summary	-
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Grant-Funded Personnel: GG

Bus Svc	706,846		
Rec Safety	78,064		
Total Grant Funded Personnel	\$ 784,910	to FY26 Prelim Summary	-

Fund Balance Usage: GG

Assigned	3,713,235	to FY26 Prelim Summary
General - PD	270,498	to FY26 Prelim Summary
Restricted	773,211	to FY26 Prelim Summary
	\$ 4,756,944	

5 Year Plan, CAPEX
Public Defender
E911, Tobacco/JCA/Lottery, Commissary, Cent Trail, Airport, NWC, Parks, Snowmobile, Vessel, Spec Courts, Reval, APD

Fund Balance Usage: SW

SW	\$ 6,996,755	to FY26 Prelim Summary	SW	-
----	---------------------	------------------------	----	---

54,507,606	Total All non-tax GG
25,563,778	Total All non-tax SW
80,071,384	Total All non-tax

Total w/Grants	68,317,685	-
Total w/o Grants	67,532,775	-

A large moose is running through a calm lake, splashing water. The background features a dense forest of trees with some yellow autumn foliage, and mountains in the distance under a clear sky. The moose's reflection is visible in the water.

FINANCIAL SUMMARIES

Consolidated Financial Schedules

2026 Consolidated Summary – All Funds

2026 Adopted Budget	Governmental Funds		Enterprise Fund		County Total
Revenue	\$	118,905,676	\$	25,563,778	\$ 144,469,454
Charges for Services	\$	15,012,583	\$	19,364,355	\$ 34,376,938
Fines and Forfeitures	\$	1,411,613	\$	-	\$ 1,411,613
Fund Balance Appropriation	\$	4,756,944	\$	6,996,755	\$ 11,753,699
Intergovernmental	\$	21,496,179			\$ 21,496,179
Investment Gain/(Loss)	\$	5,520,000			\$ 5,520,000
Licenses and Permits	\$	2,609,350			\$ 2,609,350
Miscellaneous	\$	1,593,289	\$	170,000	\$ 1,763,289
Taxes	\$	65,513,386	\$	25,000	\$ 65,538,386
Transfers	\$	992,332	\$	(992,332)	\$ -
Expenses	\$	118,905,676	\$	25,563,778	\$ 144,469,454
Personnel Expenses	\$	88,355,080	\$	6,103,514	\$ 94,458,594
Operating Expenses (B Budget)	\$	24,143,630	\$	12,836,264	\$ 36,979,894
Capital Outlay	\$	5,479,796	\$	6,624,000	\$ 12,103,796
Debt Services	\$	927,170			\$ 927,170
Net Revenues & Expenditures	\$	-	\$	-	\$ -

2026 Adopted Budget	Special Taxing District		Internal Service Fund		Grand Total
Revenue	\$	4,091,548	\$	15,366,826	\$ 163,927,828
Charges for Services			\$	14,671,826	\$ 49,048,764
Fines and Forfeitures					\$ 1,411,613
Fund Balance Appropriation					\$ 11,753,699
Intergovernmental	\$	213,153	\$	66,000	\$ 21,775,332
Investment Gain/(Loss)					\$ 5,520,000
Licenses and Permits	\$	48,500			\$ 2,657,850
Miscellaneous			\$	629,000	\$ 2,392,289
Taxes	\$	3,829,895			\$ 69,368,281
Transfers					\$ -
Expenses	\$	4,091,548	\$	15,366,826	\$ 163,927,828
Personnel Expenses					\$ 94,458,594
Operating Expenses (B Budget)	\$	4,091,548	\$	15,306,055	\$ 56,377,497
Capital Outlay					\$ 12,103,796
Debt Services			\$	60,771	\$ 987,941
Net Revenues & Expenditures	\$	-	\$	-	\$ -

Consolidated Financial Schedules

3 Year Consolidated Summary – All Funds

Governmental Funds	FY 2024		FY 2025		FY 2026
	Amended	Actual	Amended	Actual	Adopted
Revenue	\$ 167,526,138	\$ 145,783,830	\$ 161,750,958	\$ 138,935,266	\$ 118,905,676
Charges for Services	\$ 13,237,303	\$ 15,848,592	\$ 17,030,188	\$ 16,525,131	\$ 15,012,583
Fines and Forfeitures	\$ 1,345,592	\$ 2,164,941	\$ 1,520,191	\$ 1,630,756	\$ 1,411,613
Fund Balance Appropriation	\$ 13,336,828	\$ -	\$ 19,832,509	\$ -	\$ 4,756,944
Intergovernmental	\$ 70,871,887	\$ 48,517,318	\$ 50,606,601	\$ 43,301,067	\$ 21,496,179
Investment Gain/(Loss)	\$ 4,000,000	\$ 11,394,631	\$ 4,541,290	\$ 7,304,451	\$ 5,520,000
Licenses and Permits	\$ 2,204,904	\$ 2,195,654	\$ 2,364,307	\$ 2,425,832	\$ 2,609,350
Miscellaneous	\$ 1,552,471	\$ 3,845,545	\$ 2,294,745	\$ 4,972,005	\$ 1,593,289
Taxes	\$ 60,049,787	\$ 60,763,096	\$ 62,653,116	\$ 62,839,670	\$ 65,513,386
Transfers	\$ 927,366	\$ 1,054,054	\$ 908,011	\$ (63,646)	\$ 992,332
Expenses	\$ 167,526,138	\$ 134,882,488	\$ 161,750,958	\$ 139,203,514	\$ 118,905,676
Personnel Expenses	\$ 84,043,585	\$ 81,410,203	\$ 84,684,632	\$ 83,272,494	\$ 88,355,080
Operating Expenses (B Budget)	\$ 33,729,137	\$ 25,245,124	\$ 35,686,854	\$ 24,959,617	\$ 24,143,630
Capital Outlay	\$ 49,753,416	\$ 26,108,644	\$ 39,600,432	\$ 29,190,863	\$ 5,479,796
Debt Services	\$ -	\$ 2,118,517	\$ 1,779,040	\$ 1,780,539	\$ 927,170
Net Revenues & Expenditures	\$ -	\$ 10,901,342	\$ -	\$ (268,247)	\$ -

Enterprise Fund	FY 2024		FY 2025		FY 2026
	Amended	Actual	Amended	Actual	Adopted
Revenue	\$ 33,816,575	\$ 17,100,995	\$ 30,376,192	\$ 19,390,037	\$ 25,563,778
Charges for Services	\$ 14,892,855	\$ 17,446,789	\$ 15,890,315	\$ 19,859,669	\$ 19,364,355
Fines and Forfeitures	\$ -	\$ 3,728	\$ -	\$ 1,822	\$ -
Fund Balance Appropriation	\$ 19,652,086	\$ -	\$ 15,194,888	\$ -	\$ 6,996,755
Miscellaneous	\$ 199,000	\$ 553,850	\$ 199,000	\$ 406,383	\$ 170,000
Taxes	\$ -	\$ 23,994	\$ -	\$ 30,175	\$ 25,000
Transfers	\$ (927,366)	\$ (927,366)	\$ (908,011)	\$ (908,011)	\$ (992,332)
Intergovernmental					
Investment Gain/(Loss)					
Licenses and Permits					
Expenses	\$ 33,816,575	\$ 16,574,836	\$ 30,376,192	\$ 17,166,721	\$ 25,563,778
Personnel Expenses	\$ 5,319,700	\$ 5,635,543	\$ 5,717,518	\$ 5,626,830	\$ 6,103,514
Operating Expenses (B Budget)	\$ 11,376,702	\$ 10,939,293	\$ 12,433,441	\$ 11,539,890	\$ 12,836,264
Capital Outlay	\$ 17,120,173	\$ -	\$ 12,225,233	\$ -	\$ 6,624,000
Debt Services					
Net Revenues & Expenditures	\$ -	\$ 526,159	\$ -	\$ 2,223,317	\$ -

Consolidated Financial Schedules

3 Year Consolidated Summary – All Funds (continued)

Special Taxing District	FY 2024		FY 2025		FY 2026
	Amended	Actual	Amended	Actual	Adopted
Revenue	\$ 3,710,699	\$ 3,791,180	\$ 3,901,755	\$ 3,975,448	\$ 4,091,548
Intergovernmental	\$ 194,127	\$ 258,005	\$ 218,929	\$ 267,570	\$ 213,153
Taxes	\$ 3,471,572	\$ 3,481,813	\$ 3,636,826	\$ 3,654,454	\$ 3,829,895
Licenses and Permits	\$ 45,000	\$ 51,361	\$ 46,000	\$ 53,424	\$ 48,500
Charges for Services					
Fines and Forfeitures					
Fund Balance Appropriation					
Investment Gain/(Loss)					
Miscellaneous					
Transfers					
Expenses	\$ 3,710,699	\$ 3,789,812	\$ 3,901,755	\$ 3,971,695	\$ 4,091,548
Operating Expenses (B Budget)	\$ 3,710,699	\$ 3,789,812	\$ 3,901,755	\$ 3,971,695	\$ 4,091,548
Capital Outlay					
Debt Services					
Personnel Expenses					
Net Revenues & Expenditures	\$ -	\$ 1,368	\$ -	\$ 3,752	\$ -

Internal Service Fund	FY 2024		FY 2025		FY 2026
	Amended	Actual	Amended	Actual	Adopted
Revenue	\$ 13,270,812	\$ 12,715,982	\$ 14,337,914	\$ 16,110,152	\$ 15,366,826
Charges for Services	\$ 12,469,812	\$ 12,291,287	\$ 13,962,914	\$ 13,668,899	\$ 14,671,826
Intergovernmental	\$ 96,000	\$ 56,899	\$ 60,000	\$ 55,633	\$ 66,000
Fund Balance Appropriation	\$ 255,000	\$ -			
Miscellaneous	\$ 450,000	\$ 494,484	\$ 315,000	\$ 1,413,963	\$ 629,000
Transfers	\$ -	\$ (126,688)	\$ -	\$ 971,657	
Fines and Forfeitures					
Investment Gain/(Loss)					
Licenses and Permits					
Taxes					
Expenses	\$ 13,270,812	\$ 14,784,115	\$ 14,337,914	\$ 17,839,018	\$ 15,366,826
Operating Expenses (B Budget)	\$ 13,015,812	\$ 14,630,011	\$ 14,337,914	\$ 17,836,568	\$ 15,306,055
Capital Outlay	\$ 255,000	\$ -			
Debt Services	\$ -	\$ 154,103	\$ -	\$ 2,450	\$ 60,771
Personnel Expenses					
Net Revenues & Expenditures	\$ -	\$ (2,068,133)	\$ -	\$ (1,728,866)	\$ -

Consolidated Financial Schedules

3 Year Consolidated Summary – Individual Funds

Fund		FY 2024 Actual		FY 2025 Actual		FY 2026 Adopted
Revenue	\$	179,391,987	\$	178,410,904	\$	163,927,828
Charges for Services	\$	45,586,667	\$	50,053,700	\$	49,048,764
10 GF	\$	6,979,477	\$	7,751,937	\$	7,623,441
14 Health Ins	\$	12,291,287	\$	13,668,899	\$	14,671,826
15 JF	\$	5,811,324	\$	5,706,601	\$	4,589,377
154 Jail Commissary	\$	147,478	\$	142,231	\$	140,000
18 Centennial Trl	\$	20,000	\$	75,000	\$	50,000
20 Public Transport	\$	1,035,845	\$	740,782	\$	-
30 Airport	\$	1,413,020	\$	1,618,227	\$	2,171,065
301 Airport Sewer Fund	\$	99,908	\$	85,701	\$	90,000
32 NWC	\$	138	\$	86	\$	200
35 Parks	\$	186,819	\$	249,892	\$	206,000
45 Dist Crt	\$	154,581	\$	154,673	\$	142,500
60 SW	\$	17,446,789	\$	19,859,669	\$	19,364,355
Fines and Forfeitures	\$	2,168,668	\$	1,632,578	\$	1,411,613
10 GF	\$	735,367	\$	329,800	\$	3,700
15 JF	\$	431,107	\$	327,851	\$	370,413
158 Drug Seizure - KCSO Patrol	\$	2,258	\$	15,236	\$	15,000
30 Airport	\$	(40)				
35 Parks			\$	(20)		
40 Indigent	\$	(100)				
45 Dist Crt	\$	981,275	\$	942,271	\$	1,008,000
455 Crt Intrlck	\$	15,075	\$	15,618	\$	14,500
60 SW	\$	3,728	\$	1,822	\$	-
Fund Balance Appropriation	\$	-	\$	-	\$	11,753,699
10 GF	\$	-	\$	-	\$	66,124
11 Repl Resv/Acq	\$	-	\$	-	\$	2,666,445
14 Health Ins	\$	-				
15 JF	\$	-	\$	-	\$	1,485,378
154 Jail Commissary	\$	-	\$	-	\$	65,000
158 Drug Seizure - KCSO Patrol	\$	-	\$	-		

Consolidated Financial Schedules

3 Year Consolidated Summary – Individual Funds (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted
18 Centennial Trl	\$	-	\$ -	\$ (68,500)
20 Public Transport	\$	-	\$ -	\$ -
30 Airport	\$	-	\$ -	\$ (80,093)
301 Airport Sewer Fund	\$	-	\$ -	\$ (28,595)
32 NWC	\$	-		\$ 15,000
34 Hist Society	\$	-		\$ 20,000
35 Parks	\$	-	\$ -	\$ 49,591
36 Snowmobile	\$	-	\$ -	\$ 6,040
37 CO Vessel	\$	-	\$ -	\$ (34,307)
38 Pub Access	\$	-	\$ -	\$ 6,504
40 Indigent	\$	-		
45 Dist Crt	\$	-	\$ -	\$ 64,535
455 Crt Intrlck	\$	-	\$ -	\$ 15,800
46 Reval	\$	-	\$ -	\$ 186,542
49 Aquifer Prot	\$	-	\$ -	\$ 321,480
60 SW	\$	-	\$ -	\$ 6,996,755
Intergovernmental	\$	48,832,223	\$ 43,624,271	\$ 21,775,332
10 GF	\$	8,329,996	\$ 8,469,963	\$ 7,797,207
11 Repl Resv/Acq	\$	-	\$ 763,630	
14 Health Ins	\$	56,899	\$ 55,633	\$ 66,000
15 JF	\$	17,204,228	\$ 12,159,026	\$ 11,046,442
19 Tourism Promo	\$	1,377	\$ 1,879	\$ 1,000
20 Public Transport	\$	2,181,355	\$ 1,709,800	\$ 706,846
21 ARPA Recovery Funds	\$	16,701,983	\$ 12,801,704	
34 Hist Society	\$	14,999	\$ -	
37 CO Vessel	\$	764,818	\$ 837,878	\$ 718,064
38 Pub Access	\$	13,447	\$ 14,240	\$ 13,500
45 Dist Crt	\$	1,016,898	\$ 1,339,849	\$ 1,213,120
47 EMS	\$	258,005	\$ 267,570	\$ 213,153
50 Constructn	\$	2,288,219	\$ 5,203,099	\$ -

Consolidated Financial Schedules

3 Year Consolidated Summary – Individual Funds (continued)

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted
Investment Gain/(Loss)	\$ 11,394,631	\$ 7,304,451	\$ 5,520,000
10 GF	\$ 11,017,052	\$ 6,899,069	\$ 5,520,000
158 Drug Seizure - KCSO Patrol	\$ 3,635	\$ 3,180	\$ -
30 Airport	\$ 373,288	\$ 392,678	
37 CO Vessel		\$ 8,670	\$ -
38 Pub Access	\$ 655	\$ 854	\$ -
Licenses and Permits	\$ 2,247,015	\$ 2,479,256	\$ 2,657,850
10 GF	\$ 1,603,699	\$ 1,784,989	\$ 1,935,550
15 JF	\$ 535,669	\$ 573,347	\$ 588,500
36 Snowmobile	\$ 43,985	\$ 53,561	\$ 74,500
37 CO Vessel	\$ 11,500	\$ 13,160	\$ 10,000
45 Dist Crt	\$ 800	\$ 775	\$ 800
47 EMS	\$ 51,361	\$ 53,424	\$ 48,500
Miscellaneous	\$ 4,893,879	\$ 6,792,351	\$ 2,392,289
10 GF	\$ 835,428	\$ 928,169	\$ 259,850
11 Repl Resv/Acq	\$ 166,398	\$ 202,463	\$ -
13 Liab Ins	\$ 54,294	\$ 8,303	\$ 20,000
14 Health Ins	\$ 494,484	\$ 1,413,963	\$ 629,000
15 JF	\$ 1,783,740	\$ 1,115,044	\$ 751,139
154 Jail Commissary	\$ 220,582	\$ 296,894	\$ 240,000
155 Sheriff Donation	\$ 118,947	\$ 108,671	\$ 59,124
20 Public Transport	\$ 63,263	\$ 4,745	
30 Airport	\$ 320,075	\$ 1,785,747	\$ 162,000
32 NWC	\$ 88	\$ 25	
34 Hist Society	\$ 15,000		
35 Parks	\$ 69,340	\$ 36,701	\$ -
37 CO Vessel	\$ (5,373)	\$ 43,023	\$ -
38 Pub Access	\$ (44,186)		
45 Dist Crt	\$ 7,143	\$ (76)	\$ 1,176
49 Aquifer Prot	\$ 100,000	\$ 100,000	\$ 100,000
50 Constructn	\$ 140,806	\$ 342,296	\$ -
60 SW	\$ 553,850	\$ 406,383	\$ 170,000

Consolidated Financial Schedules

3 Year Consolidated Summary – Individual Funds (continued)

Fund		FY 2024 Actual		FY 2025 Actual		FY 2026 Adopted
Taxes	\$	64,268,903	\$	66,524,298	\$	69,368,281
10 GF	\$	9,320,773	\$	9,543,005	\$	10,710,610
13 Liab Ins	\$	915,812	\$	1,217,917	\$	1,331,045
15 JF	\$	36,294,937	\$	36,822,577	\$	37,919,137
30 Airport	\$	463	\$	214	\$	-
31 CO Fair	\$	1,654	\$	809	\$	-
32 NWC	\$	353,715	\$	413,572	\$	427,314
33 Health Dist	\$	1,653,490	\$	1,644,930	\$	1,428,087
34 Hist Society	\$	28,538	\$	9,803	\$	9,550
35 Parks	\$	484,564	\$	621,352	\$	709,809
40 Indigent	\$	3	\$	-		
45 Dist Crt	\$	7,591,639	\$	7,914,513	\$	8,642,375
46 Reval	\$	3,675,537	\$	4,201,559	\$	3,880,942
47 EMS	\$	3,481,813	\$	3,654,454	\$	3,829,895
49 Aquifer Prot	\$	441,969	\$	449,419	\$	454,517
60 SW	\$	23,994	\$	30,175	\$	25,000
Transfers	\$	-	\$	-	\$	-
10 GF	\$	(174,310)	\$	(1,708,679)	\$	979,365
11 Repl Resv/Acq	\$	1,435,645	\$	(2,251,832)	\$	(238,921)
13 Liab Ins	\$	110,070	\$	110,070	\$	110,070
14 Health Ins	\$	(126,688)	\$	971,657		
15 JF	\$	356,808	\$	2,289,120	\$	522,872
154 Jail Commissary			\$	(500,000)	\$	(400,000)
155 Sheriff Donation					\$	-
18 Centennial Trl	\$	10,000	\$	25,000	\$	25,000
30 Airport	\$	8,604	\$	1,410,454	\$	-
32 NWC	\$	1,785	\$	2,515	\$	-
33 Health Dist	\$	44,996	\$	44,996	\$	44,996
34 Hist Society					\$	-
35 Parks	\$	3,547	\$	305,050	\$	-
36 Snowmobile	\$	91	\$	13,008	\$	-

Consolidated Financial Schedules

3 Year Consolidated Summary – Individual Funds (continued)

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted
37 CO Vessel	\$ (3,049)	\$ 26,942	\$ -
40 Indigent	\$ 2,457		
45 Dist Crt	\$ (727,705)	\$ 173,253	\$ -
455 Crt Intrlck	\$ (15,000)	\$ (30,000)	\$ (15,000)
46 Reval	\$ 36,165	\$ 62,507	\$ -
49 Aquifer Prot	\$ (36,050)	\$ (36,050)	\$ (36,050)
60 SW	\$ (927,366)	\$ (908,011)	\$ (992,332)
Expenses	\$ 170,031,251	\$ 178,180,948	\$ 163,927,828
Personnel Expenses	\$ 87,045,746	\$ 88,899,324	\$ 94,458,594
10 GF	\$ 20,659,166	\$ 22,474,116	\$ 25,340,523
15 JF	\$ 46,692,833	\$ 45,684,453	\$ 46,384,618
158 Drug Seizure - KCSO Patrol	\$ 4,000	\$ 5,161	
20 Public Transport	\$ 386,344	\$ 463,478	\$ 706,846
21 ARPA Recovery Funds	\$ 119,634	\$ -	
30 Airport	\$ 1,014,374	\$ 1,074,096	\$ 1,147,650
32 NWC	\$ 287,169	\$ 314,920	\$ 323,028
35 Parks	\$ 407,507	\$ 478,699	\$ 566,799
36 Snowmobile	\$ 13,171	\$ 1,634	\$ 5,062
37 CO Vessel	\$ 391,357	\$ 338,913	\$ 369,189
40 Indigent	\$ 73,073		
45 Dist Crt	\$ 8,254,296	\$ 9,086,353	\$ 9,853,251
46 Reval	\$ 3,107,278	\$ 3,350,672	\$ 3,658,114
60 SW	\$ 5,635,543	\$ 5,626,830	\$ 6,103,514
Operating Expenses (B Budget)	\$ 54,604,241	\$ 58,307,771	\$ 56,377,497
10 GF	\$ 6,140,454	\$ 6,620,435	\$ 6,960,626
11 Repl Resv/Acq	\$ 77,035	\$ 50,719	\$ 117,136
13 Liab Ins	\$ 994,451	\$ 1,279,654	\$ 1,461,115
14 Health Ins	\$ 14,630,011	\$ 17,836,568	\$ 15,306,055
15 JF	\$ 9,633,809	\$ 9,237,915	\$ 9,650,261
154 Jail Commissary	\$ 34,403	\$ 49,483	\$ 45,000
155 Sheriff Donation	\$ 118,387	\$ 94,771	\$ 59,124

Consolidated Financial Schedules

3 Year Consolidated Summary – Individual Funds (continued)

Fund	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted
158 Drug Seizure - KCSO Patrol	\$ 10,687	\$ 28,233	\$ 15,000
18 Centennial Trl	\$ -	\$ -	\$ 6,500
19 Tourism Promo	\$ 1,377	\$ 1,879	\$ 1,000
20 Public Transport	\$ 2,061,131	\$ 1,917,069	\$ -
21 ARPA Recovery Funds	\$ 365,861	\$ 58,115	
30 Airport	\$ 1,225,409	\$ 972,431	\$ 1,105,322
301 Airport Sewer Fund	\$ 62,868	\$ 56,389	\$ 61,405
32 NWC	\$ 81,395	\$ 81,719	\$ 104,486
33 Health Dist	\$ 1,696,345	\$ 1,678,196	\$ 1,473,083
34 Hist Society	\$ 51,521	\$ 1,256	\$ 29,550
35 Parks	\$ 175,397	\$ 264,001	\$ 238,599
36 Snowmobile	\$ 26,797	\$ 31,793	\$ 70,978
37 CO Vessel	\$ 293,759	\$ 291,019	\$ 260,573
40 Indigent	\$ 28,062		
45 Dist Crt	\$ 1,034,573	\$ 953,781	\$ 1,219,255
455 Crt Intrlck	\$ 24,377	\$ 14,721	\$ 15,300
46 Reval	\$ 481,832	\$ 268,881	\$ 409,370
47 EMS	\$ 3,789,812	\$ 3,971,695	\$ 4,091,548
49 Aquifer Prot	\$ 381,827	\$ 450,475	\$ 839,947
50 Constructn	\$ 243,368	\$ 556,685	\$ -
60 SW	\$ 10,939,293	\$ 11,539,890	\$ 12,836,264
Capital Outlay	\$ 26,108,644	\$ 29,190,863	\$ 12,103,796
10 GF	\$ 1,451,973	\$ 375,064	\$ 2,228,741
11 Repl Resv/Acq	\$ 3,564,159	\$ 9,276,963	\$ 2,310,388
14 Health Ins	\$ -		
15 JF	\$ 1,086,035	\$ 739,647	\$ 677,166
155 Sheriff Donation		\$ 13,900	
18 Centennial Trl	\$ -	\$ -	\$ -
20 Public Transport	\$ 832,988	\$ 74,781	
21 ARPA Recovery Funds	\$ 16,216,487	\$ 12,743,589	
30 Airport	\$ 593,377	\$ 729,383	\$ -

Consolidated Financial Schedules

3 Year Consolidated Summary – Individual Funds (continued)

Fund		FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted
301 Airport Sewer Fund	\$	2,127	\$ -	\$ -
32 NWC	\$	43,167	\$ -	\$ 15,000
35 Parks	\$	92,796	\$ 11,549	\$ 160,002
36 Snowmobile			\$ 10,000	\$ 4,500
37 CO Vessel	\$	21,379	\$ 187,279	\$ 63,995
38 Pub Access			\$	20,004
45 Dist Crt	\$	18,500		
46 Reval			\$ 40,000	
50 Constructn	\$	2,185,657	\$ 4,988,710	\$ -
60 SW	\$	-	\$ -	\$ 6,624,000
Debt Services	\$	2,272,621	\$ 1,782,989	\$ 987,941
10 GF	\$	571,758	\$ 828,001	\$ 365,957
14 Health Ins	\$	154,103	\$ 2,450	\$ 60,771
15 JF	\$	1,546,199	\$ 942,784	\$ 561,213
155 Sheriff Donation	\$	560		
30 Airport			\$ 9,754	
Net Revenues & Expenditures	\$	9,360,735	\$ 229,956	\$ -

Fund Balance

In governmental accounting, “fund balance” is the difference between a governmental fund’s assets and liabilities, and represents resources available for future spending, stabilized cash flow, or emergency funds. Private sector businesses report *all* related assets and *all* related liabilities, with the difference between the two being labeled net assets, which is a measurement of net worth. However governmental funds report only financial assets and certain liabilities (those expected to be liquidated with current financial resources), therefore the difference between the two is a measure of liquidity rather than net worth, and accountants use the term fund balance in governmental funds rather than the term net assets. The chart below illustrates this difference between fund balance and net assets.

Fund Balance vs. Net Assets				
	Governmental Funds	Governmental Activities	Proprietary Funds	Fiduciary Funds
Add	Financial Assets	Financial Assets	Financial Assets	Financial Assets
	Liabilities normally expected to be liquidated with current financial resources	Liabilities normally expected to be liquidated with current financial resources	Liabilities normally expected to be liquidated with current financial resources	Liabilities normally expected to be liquidated with current financial resources
Less				
=	Fund Balance			
Add		Other assets	Other assets	Other assets
Less		Other liabilities	Other liabilities	Other liabilities
=		Net Assets	Net Assets	Net Assets

Governmental funds have five different components of fund balance as defined below. Not every governmental fund will have all five components.

Nonspendable – resources that are inherently nonspendable in the current period. Examples are assets that will never convert to cash (prepaid expenses), assets that will not convert to cash in the current period (long-term portion of receivables), or resources that must remain intact pursuant to legal or contractual requirements (endowments).

Restricted – resources that are subject to externally enforceable legal restrictions, such as those imposed by creditors, grantors, contributors, and other governments via laws and regulations. Restrictions also arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose (i.e. property taxes raised in the District Court fund restricted for court operations’ use), pursuant to enabling legislation.

Committed – resources whose use is constrained by limitations that the government imposes upon itself at its highest level of decision making (usually the governing body) and that remain binding unless removed in the same manner. For example, fund balance appropriated during the budget cycle for the next fiscal year’s budget is recorded as committed at the close of the current fiscal year.

Assigned – the portion of fund balance that reflect a government’s intended use of resources. Intent must be established at either the highest level of decision making or by a body or an official designated for that purpose. In funds other than the general fund, amounts in excess of nonspendable, restricted, and committed fund balance are automatically reported as assigned fund balance.

Unassigned – resources in the general fund in excess of what can be classified in one of the other four categories. Only the general fund can report a positive amount of unassigned fund balance. In general, unassigned fund balance in the general fund should represent no less than two months of operating revenues or operating expenditures (whichever is less volatile).

Fund Balance

FY2026 Planned Fund Balance Usage

Major Funds	FY 2026		FY 2026		FY 2026 Est	
	Beginning Balance	Budgeted Use	Ending Balance	FY2026 % Used		
10 General Fund	\$ 23,261,294	\$ 66,124	\$ 23,195,170	0%		
15 Justice Fund	\$ 15,731,753	\$ 1,485,378	\$ 14,246,375	9%		
60 Solid Waste	\$ 65,301,708	\$ 6,996,755	\$ 58,304,953	11%		
Total	\$ 104,294,755	\$ 8,548,257	\$ 95,746,498			
Non-Major Funds						
11 Replacement Reserve	\$ 26,252,965	\$ 2,666,445	\$ 23,586,520			
12 Payroll Payable	\$ -	\$ -	\$ -			
13 Liability Insurance	\$ 508,714	\$ -	\$ 508,714			
14 Health Insurance	\$ -	\$ -	\$ -			
154 Jail Commissary	\$ 764,763	\$ 65,000	\$ 699,763			
155 Sheriff Donation	\$ -	\$ -	\$ -			
158 Drug Seizure - KCSO Patrol	\$ 83,717	\$ -	\$ 83,717			
18 Centennial Trail	\$ 309,017	\$ (68,500)	\$ 377,517			
19 Tourism Promotion	\$ 978	\$ -	\$ 978			
20 Public Transport	\$ -	\$ -	\$ -			
21 ARPA Recovery Funds	\$ -	\$ -	\$ -			
30 Airport	\$ 3,616,891	\$ (80,093)	\$ 3,696,984			
301 Airport Sewer Fund	\$ 380,607	\$ (28,595)	\$ 409,202			
31 County Fair	\$ 55,569	\$ -	\$ 55,569			
32 Noxious Weed Control	\$ 42,065	\$ 15,000	\$ 27,065			
33 Health District	\$ 384,165	\$ -	\$ 384,165			
34 Historical Society	\$ 31,802	\$ 20,000	\$ 11,802			
35 Parks	\$ 859,884	\$ 49,591	\$ 810,293			
36 Snowmobile	\$ 93,819	\$ 6,040	\$ 87,779			
37 Vessel	\$ 506,781	\$ (34,307)	\$ 541,088			
38 Public Access	\$ 29,590	\$ 6,504	\$ 23,086			
45 District Court	\$ 3,519,204	\$ 64,535	\$ 3,454,669			
455 Court Intrlock	\$ 88,900	\$ 15,800	\$ 73,100			
46 Revaluation	\$ 2,030,650	\$ 186,542	\$ 1,844,108			
47 EMS	\$ 69,291	\$ -	\$ 69,291			
49 Aquifer Protection	\$ 1,255,033	\$ 321,480	\$ 933,553			
50 Construction	\$ -	\$ -	\$ -			
Total	\$ 40,884,406	\$ 3,205,442	\$ 37,678,964	8%		
Grand Total	\$ 145,179,161	\$ 11,753,699	\$ 133,425,462			

Explanations on Usage Over 10%

Fund 60 – Solid Waste: due to the volume of annual operations, usage above 10% is not uncommon. Funds are rarely spent entirely in one fiscal year and are often rolled to the next year. Due to the nature of landfill operations, large capital projects are common. Annual fund balance usage is monitored to not exceed revenues earned.

Fund Balance

5 Year Fund Balance Summary

Major Funds	Ending Balance				
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
10 General Fund	\$ 18,621,545	\$ 13,210,056	\$ 18,161,967	\$ 24,077,035	\$ 23,261,294
15 Justice Fund	\$ 14,189,176	\$ 16,343,004	\$ 18,683,401	\$ 17,128,539	\$ 15,731,753
60 Solid Waste	\$ 57,284,778	\$ 58,429,038	\$ 62,552,233	\$ 63,078,391	\$ 65,301,708
Total	\$ 90,095,500	\$ 87,982,098	\$ 99,397,601	\$ 104,283,965	\$ 104,294,755
Non-Major Funds					
11 Replacement Reserve	\$ 14,293,992	\$ 17,461,614	\$ 18,646,293	\$ 28,564,453	\$ 26,252,965
12 Payroll Payable	\$ -	\$ -	\$ -	\$ -	\$ -
13 Liability Insurance	\$ 237,786	\$ 264,911	\$ 366,353	\$ 452,078	\$ 508,714
14 Health Insurance	\$ 2,160,606	\$ 3,604,847	\$ 3,796,999	\$ 1,728,866	\$ -
154 Jail Commissary	\$ 291,313	\$ 393,033	\$ 541,464	\$ 875,121	\$ 764,763
155 Sheriff Donation	\$ -	\$ -	\$ -	\$ -	\$ -
158 Drug Seizure - KCSO Patrol	\$ 178,441	\$ 185,222	\$ 107,490	\$ 98,696	\$ 83,717
18 Centennial Trail	\$ 178,979	\$ 222,563	\$ 179,017	\$ 209,017	\$ 309,017
19 Tourism Promotion	\$ 1,451	\$ 978	\$ 978	\$ 978	\$ 978
20 Public Transport	\$ -	\$ -	\$ -	\$ -	\$ -
21 ARPA Recovery Funds	\$ -	\$ -	\$ -	\$ -	\$ -
30 Airport	\$ 1,037,447	\$ 983,661	\$ 1,912,983	\$ 1,195,234	\$ 3,616,891
301 Airport Sewer Fund	\$ 215,835	\$ 321,172	\$ 316,382	\$ 351,295	\$ 380,607
31 County Fair	\$ 19,095	\$ 35,539	\$ 53,107	\$ 54,760	\$ 55,569
32 Noxious Weed Control	\$ 75,011	\$ 36,231	\$ 78,512	\$ 22,507	\$ 42,065
33 Health District	\$ 193,585	\$ 360,561	\$ 370,294	\$ 372,435	\$ 384,165
34 Historical Society	\$ 8,419	\$ 10,109	\$ 16,239	\$ 23,255	\$ 31,802
35 Parks	\$ 397,800	\$ 414,110	\$ 332,587	\$ 401,158	\$ 859,884
36 Snowmobile	\$ 57,562	\$ 62,607	\$ 66,569	\$ 70,677	\$ 93,819
37 Vessel	\$ 497,466	\$ 427,353	\$ 332,917	\$ 394,319	\$ 506,781
38 Public Access	\$ 19,847	\$ 30,797	\$ 44,579	\$ 14,495	\$ 29,590
45 District Court	\$ 1,778,138	\$ 2,430,733	\$ 3,316,817	\$ 3,034,080	\$ 3,519,204
455 Crt Intrlck	\$ 141,596	\$ 149,943	\$ 142,305	\$ 118,003	\$ 88,900
46 Reval	\$ 1,040,281	\$ 1,387,524	\$ 1,303,544	\$ 1,426,137	\$ 2,030,650
47 EMS	\$ 45,677	\$ 60,105	\$ 64,172	\$ 65,539	\$ 69,291
49 Aquifer Prot	\$ 1,044,811	\$ 1,101,477	\$ 1,068,046	\$ 1,192,138	\$ 1,255,033
50 Constructn	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 23,915,139	\$ 29,945,088	\$ 33,057,648	\$ 40,665,240	\$ 40,884,406
Grand Total	\$ 114,010,639	\$ 117,927,186	\$ 132,455,249	\$ 144,949,205	\$ 145,179,161

Revenues

Major Revenue Sources

Taxes

A levy amount is based on the amount needed to support the activities of a fund, within an overall property tax target established by the Board of County Commissioners. To arrive at a levy rate, tax amounts are then divided by estimated Net Taxable Value. Note that any fund which has budgeted expenses that exceed budgeted revenues must be funded by property tax or fund balance. Many departments do not have revenue sources and depend solely on property tax to fund necessary operations and mandated services.

Licenses and Permits

License and permit revenues are based on departmental estimates, reviewed in light of three-year trend data and current year-to-date collections, as well as any State laws guiding rates to be charged.

Intergovernmental

Standard: Based on anticipated receipts from the State and reviewed in light of three-year trend data and current year-to-date collections, as well as any possible impacts passed along by the State.

State Lottery Revenue: Based on estimates received from the State and prior year actual data. Due to the unpredictable nature of these revenues, budgets are set based on lower average trend rates received in previous years.

Grant: Based only on grant-funded personnel at budget adoption. All other grant revenue is brought forward as a budget amendment after adoption.

Interest

Interest revenue is based on the current market value return on investments from available cash balances. This budgeted amount is projected by the elected Treasurer.

Fines & Forfeitures

Fines and forfeitures are based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.

Charges for Services

Standard: Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.

Health Insurance: Based on future cost of services as determined by the County's Health Benefit Consultant. Internal service rates are established to charge departments and individuals for the cost of benefits.

Cooperative Agreements: Based on cooperative agreements between the County and other Organizations.

Miscellaneous

Standard: Based on departmental estimates, reviewed in light of three-year trend data and a review of current year-to-date collections.

Donations/Refunds: Due to the unpredictable nature of these revenues, only firm commitments are considered when setting the budget.

Revenues

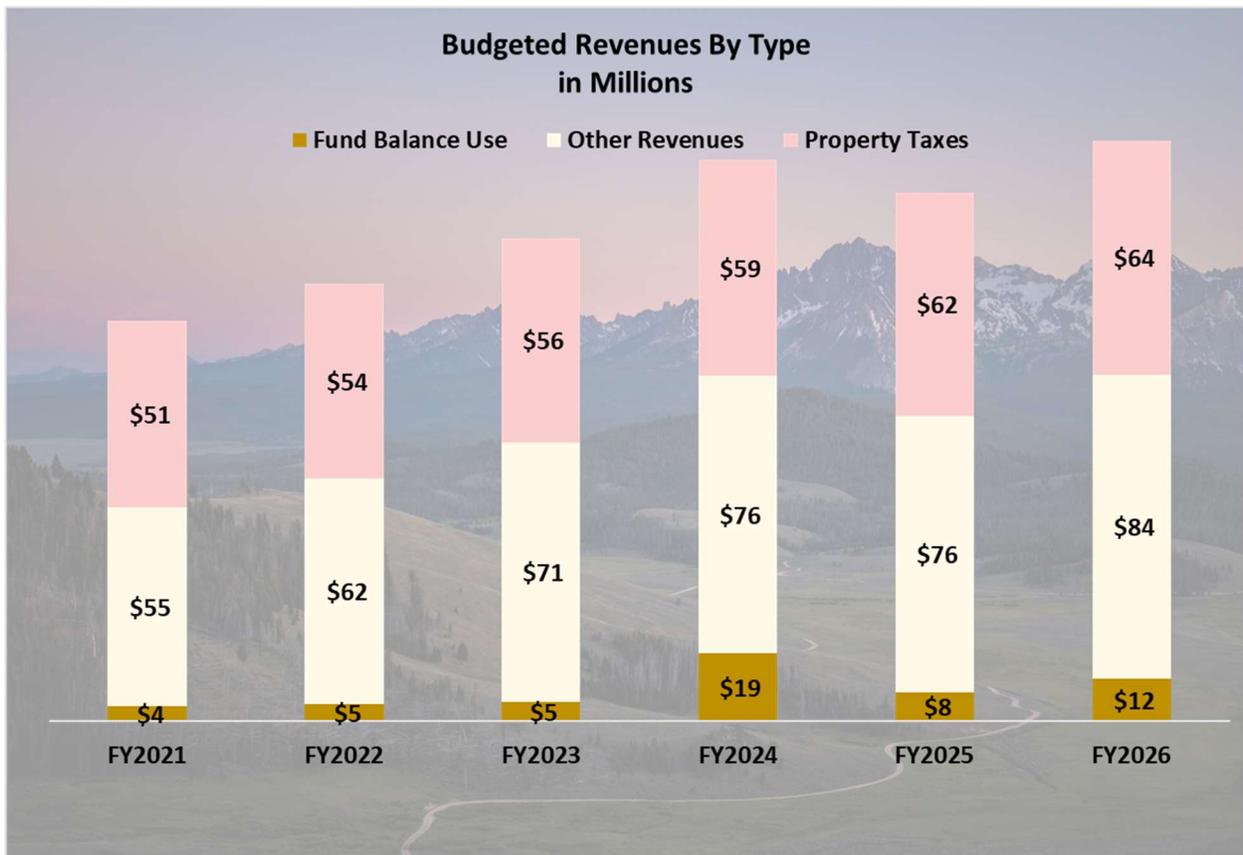
Pass thru Disbursements: 911 fees distributed to other agencies (Cities of Rathdrum and Post Falls and the State of Idaho Military Division). Based on contractual rates, departmental estimates, five-year trend data and a review of current year-to-date collections.

Transfers

Based on amounts approved by the Board of County Commissioners for indirect administrative costs provided to the Aquifer Protection District and Solid Waste Enterprise Fund. Also included are the commitments made by the Board of County Commissioners to the Centennial Trail.

Fund Balance Use

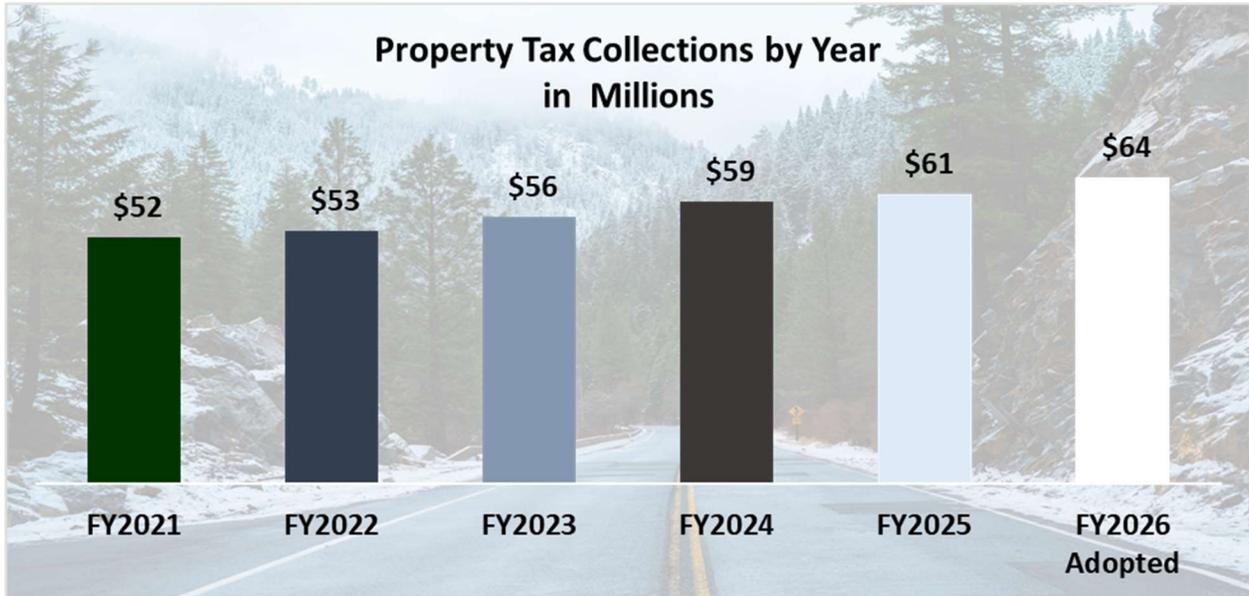
The amounts appropriated by the Board of County Commissioners to balance funds with respect to expected revenues and approved expenditures



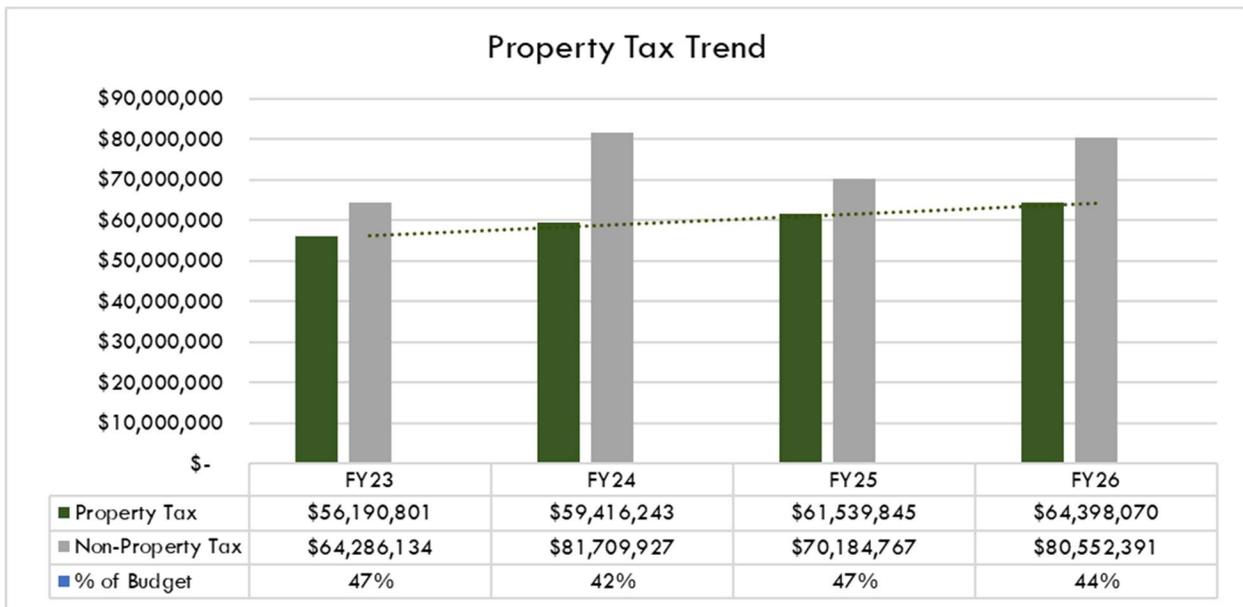
EMS & Internal Service Fund excluded

Revenues

Property tax revenue is the primary source of funding for County operations. Although property tax collections have increased over time, the explosive growth of the area has kept overall tax rates low. As a result, the tax burden has been spread over a larger tax base. It is important to remember that property tax collections throughout the year include current taxes due, as well as collections of prior year property taxes that citizens have paid late.

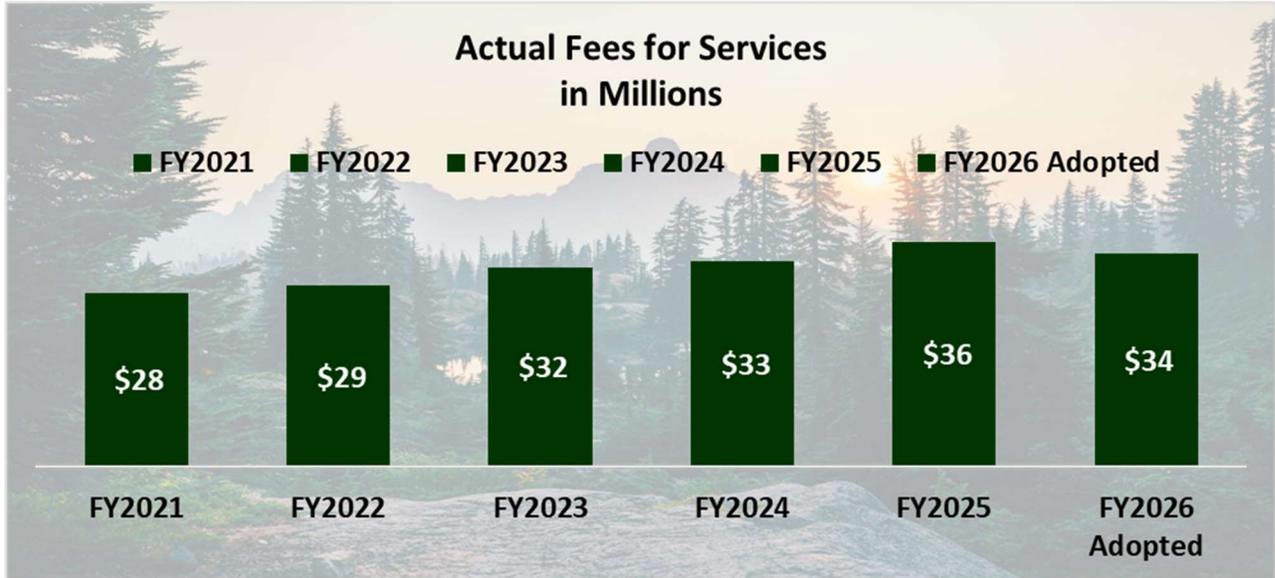


EMS & Internal Service Fund excluded



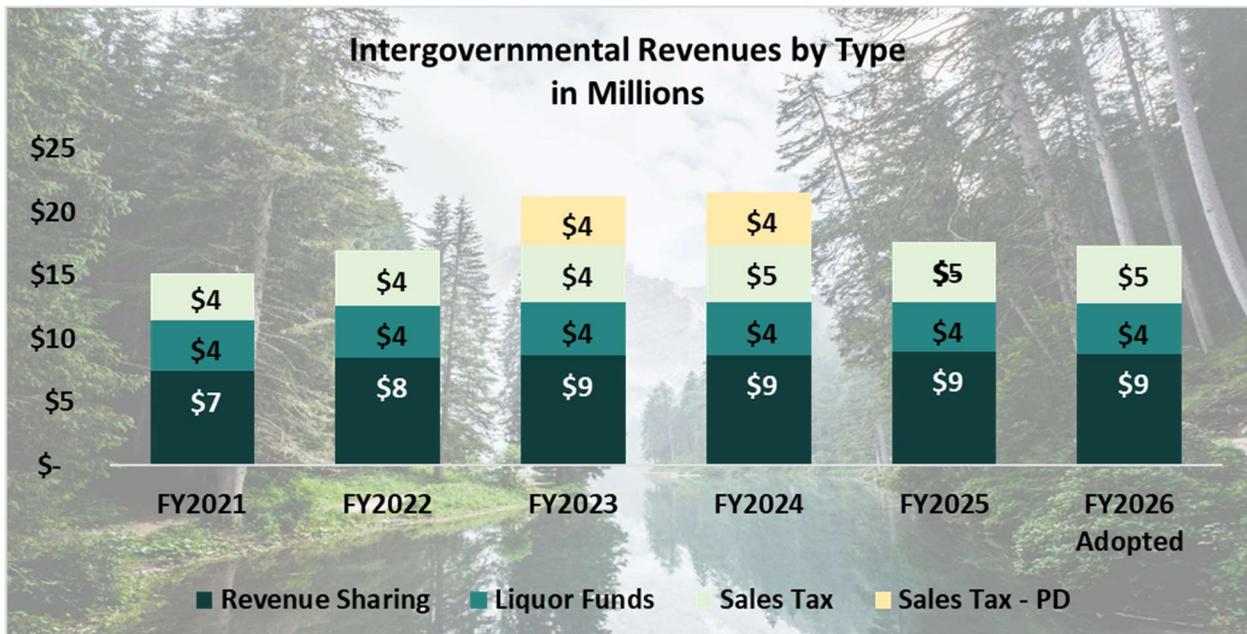
Revenues

The second largest revenue source for the County is fees for services. Revenue included in this category includes licenses and permits, interest, fines and forfeitures, charges for services, and miscellaneous.



EMS & Internal Service Fund excluded

The third largest revenue source, intergovernmental, comes from the State of Idaho through sales tax and taxes on tobacco and liquor. Based on year-over-year increases and guidance from the Idaho Association of Counties, Sales Tax and Revenue Sharing are budgeted flat over the actual payments of Q3 and Q4 of FY23, and Q1 and Q2 of FY24 (the 4 most recent payments at the time of budget). Liquor funds are budgeted according to guidance from the Idaho State Liquor Division. As a result of HB 735, the County can no longer levy for Public Defense (PD) and instead must rely on sales tax. In FY23 and FY24, the State provided additional Sales Tax funds to help fund Public Defense. As of FY25, Public Defense is now the responsibility of the State.



Revenues

2026 Revenue Type by Fund

Fund	Taxes	Charges for Services	Inter-governmental	Fund Balance Use	Licenses and Permits	Investment Gain/(Loss)	Miscellaneous	Fines and Forfeitures	Transfers	Grand Total
10 General Fund	\$ 10,710,610	\$ 7,623,441	\$ 7,797,207	\$ 66,124	\$ 1,935,550	\$ 5,520,000	\$ 259,850	\$ 3,700	\$ 979,365	\$ 34,895,847
11 Replacement Reserve				\$ 2,666,445			\$ -		\$ (238,921)	\$ 2,427,524
13 Liability Insurance	\$ 1,331,045						\$ 20,000		\$ 110,070	\$ 1,461,115
14 Health Insurance		\$ 14,671,826	\$ 66,000				\$ 629,000			\$ 15,366,826
15 Justice Fund	\$ 37,919,137	\$ 4,589,377	\$ 11,046,442	\$ 1,485,378	\$ 588,500		\$ 751,139	\$ 370,413	\$ 522,872	\$ 57,273,258
154 Jail Commissary		\$ 140,000		\$ 65,000			\$ 240,000		\$ (400,000)	\$ 45,000
155 Sheriff Donation							\$ 59,124		\$ -	\$ 59,124
158 Drug Seizure						\$ -		\$ 15,000		\$ 15,000
18 Centennial Trail		\$ 50,000		\$ (68,500)					\$ 25,000	\$ 6,500
19 Tourism Promotion			\$ 1,000							\$ 1,000
20 Public Transportation		\$ -	\$ 706,846	\$ -						\$ 706,846
30 Airport	\$ -	\$ 2,171,065		\$ (80,093)			\$ 162,000		\$ -	\$ 2,252,972
301 Airport Sewer Fund		\$ 90,000		\$ (28,595)						\$ 61,405
31 County Fair	\$ -									\$ -
32 Noxious Weed Control	\$ 427,314	\$ 200		\$ 15,000					\$ -	\$ 442,514
33 Health District	\$ 1,428,087								\$ 44,996	\$ 1,473,083
34 Historical Society	\$ 9,550			\$ 20,000					\$ -	\$ 29,550
35 Parks	\$ 709,809	\$ 206,000		\$ 49,591			\$ -		\$ -	\$ 965,400
36 Snowmobile				\$ 6,040	\$ 74,500				\$ -	\$ 80,540
37 Vessel			\$ 718,064	\$ (34,307)	\$ 10,000	\$ -	\$ -		\$ -	\$ 693,757
38 Public Access			\$ 13,500	\$ 6,504		\$ -				\$ 20,004
45 District Court	\$ 8,642,375	\$ 142,500	\$ 1,213,120	\$ 64,535	\$ 800		\$ 1,176	\$ 1,008,000	\$ -	\$ 11,072,506
455 Court Interlock				\$ 15,800				\$ 14,500	\$ (15,000)	\$ 15,300
46 Revaluation	\$ 3,880,942			\$ 186,542					\$ -	\$ 4,067,484
47 EMS	\$ 3,829,895		\$ 213,153		\$ 48,500					\$ 4,091,548
49 Aquifer Protection	\$ 454,517			\$ 321,480			\$ 100,000		\$ (36,050)	\$ 839,947
50 Construction			\$ -				\$ -			\$ -
60 Solid Waste	\$ 25,000	\$ 19,364,355		\$ 6,996,755			\$ 170,000	\$ -	\$ (992,332)	\$ 25,563,778
Grand Total	\$ 69,368,281	\$ 49,048,764	\$ 21,775,332	\$ 11,753,699	\$ 2,657,850	\$ 5,520,000	\$ 2,392,289	\$ 1,411,613	\$ -	\$ 163,927,828

PROPERTY TAX



Property Taxes

Idaho's property tax system is the principal source of funding for local governments. It is a levy-based system where the levy rate is derived by dividing the taxing districts' budget by the net taxable value determined by the County Assessor. The resulting levy rate is multiplied by the net taxable value of each citizen's home to determine their property tax bill. State law limits the amount of property tax that can be levied in any given year.

A key aspect established in state law is a 3% annual base budget cap. The 3% cap allows taxing districts to increase their base property tax budgets by no more than 3% per year, plus additional considerations for growth (new construction and annexation). Certain increases above the 3% base budget cap are allowable by law, such as new construction, annexation, and expiring urban renewal increments.

Property taxes fund numerous local government entities called "taxing districts." Taxing districts vary based on where you live, so one homeowner's bill will look slightly different from a homeowner living in another city. Like the County, taxing districts are legally allowed to increase taxes by up to 3% each year plus consideration for new construction, annexation, and urban renewal district closures. Many districts take the full amount of tax increase allowed. If they seek property taxes beyond these items, such as bonds, special levies, or permanent overrides, they must get voter approval.

Property Tax Calculation

Taxing districts may increase their property tax base (the highest base of the last 3 years, including the property tax replacement amount) by up to 3%, plus 90% of the value of any new construction multiplied by the preliminary levy rate and plus 90% of the value of any annexation multiplied by the preliminary levy rate. The resulting property tax increase after the 1%-3% increase and new construction and annexation allowable increases cannot exceed the base by more than 8%.

The allowable increases for the increment value of any expiring urban renewal districts multiplied by the preliminary levy rate are excluded from the 8% cap. Then, property tax replacement dollars paid to the County by the State must be subtracted, and any forgone recovery is added.

State law limits how much forgone counties may recapture. When forgone is recaptured, a public hearing must be held and an advertisement for such must be published. A resolution detailing the amount of forgone being contemplated and its specific use is then adopted at a separate public hearing. Forgone may be recaptured up to 1% of the base for ongoing costs, or up to 3% of the base for capital projects. If 1% of forgone is recaptured, it adds to the property tax base for the next year, while the 3% forgone recaptured does not.

Any property tax calculated by this formula, above the base budget, but not levied, may be banked for future use by the County and is considered forgone. Kootenai County did not recover any forgone for the FY26 budget, rather we levied 2.5% of the allowed 3% and took the new construction, annexation, and URD increases allowable by law, as described above.

Preliminary Levy Rate

The highest property tax levy amount of the prior three fiscal years is divided by the County's current year taxable value plus the prior year's operating property value, and the resulting 9th place decimal is the County's preliminary levy rate for that year. The preliminary levy rate determines the allowable increase amounts for new construction, annexation, and expiring URD increments.

Property Taxes

	FY26 Maximum Taxing Authority	FY26 Property Tax Budget
FY26 Base	\$ 62,007,389	\$ 62,007,389
0%-3% Increase	\$ 1,860,222	\$ 1,550,185
New Construction	\$ 1,058,302	\$ 1,053,165
Annexation	\$ 48	\$ 48
<i>increase over FY26 Base 5%</i>	\$ 64,925,961	4% \$ 64,610,787
FY26 Property tax replacement revenue	\$ (471,482)	\$ (471,482)
80% Expiring URD	\$ 7,521	\$ 7,484
90% Expiring URD	\$ 88,981	\$ 88,549
One time Expiring URD	\$ 162,732	\$ 162,732
1% M&O Forgone Recovered	\$ 651,852	\$ -
3% Capital Forgone Recovered	\$ 1,955,556	\$ -
Maximum Non-Exempt Property Tax	\$ 67,321,121	\$ 64,398,070
Total New Taxing Authority	\$ 5,313,732	\$ 2,390,681

FY26 Preliminary Levy Rate Calculation	FY26 Maximum Taxing Authority	FY26 Property Tax Budget
FY26 (TY 25) Locally Assessed Net Taxable Value	\$ 48,344,430,593	\$ 48,344,430,593
FY25 (TY 24) Operating Property Value	\$ 762,237,361	\$ 762,237,361
	\$ 49,106,667,954	\$ 49,106,667,954
FY26 Base (Highest of Last 3 Years Levy Amt + 0%-3% Increase)	\$ 63,867,611	\$ 63,557,574
FY26 Preliminary Levy Rate	0.001300589	0.001294276

FY26 New Construction Calculation	FY26 Maximum Taxing Authority	FY26 Property Tax Budget
New Construction Value @ 90%	\$ 813,709,818	\$ 813,709,818
x Prelim Levy Rate	0.001300589	0.001294276
FY26 New Construction Property Tax Increase	\$ 1,058,302	\$ 1,053,165

FY26 Annexation Calculation	FY26 Maximum Taxing Authority	FY26 Property Tax Budget
Annexation Value @ 90%	\$ 36,974	\$ 36,974
x Prelim Levy Rate	0.001300589	0.001294276
FY26 Annexation Property Tax Increase	\$ 48	\$ 48

FY26 Expiring URD Calculation	FY26 Maximum Taxing Authority	FY26 Property Tax Budget
Expiring URD 80% Increment	\$ 5,782,550	\$ 5,782,550
x Prelim Levy Rate	0.001300589	0.001294276
FY26 80% URD Property Tax Increase	\$ 7,521	\$ 7,484

Expiring URD 90% Increment	68,415,640	68,415,640
x Prelim Levy Rate	0.001300589	0.001294276
FY26 90% URD Property Tax Increase	\$ 88,981	\$ 88,549

Property Taxes

The table below shows levy rates per fund, both the maximum allowed by law and the actual rate levied for FY 2026. The District Court levies the most at 43.85% of the maximum allowed rate and the Justice Fund is a close second at 38.42%.

Fund	Maximum Allowed Levy Rate	FY2026 Levy Rate	% of Maximum Rate Allowed
Airport	0.000400000	-	0.00%
County Fair	0.000100000	-	0.00%
District Court	0.000400000	0.000175413	43.85%
General Fund	0.002600000	0.000208279	8.01%
Health District	0.000400000	0.000028972	7.24%
Historical Society	0.000120000	0.000000194	0.16%
Justice Fund	0.002000000	0.000768474	38.42%
Liability Insurance	No Limit	0.000027018	N/A
Noxious Weeds	0.000600000	0.000008663	1.44%
Parks	0.000100000	0.000014408	14.41%
Revaluation	0.000400000	0.000078689	19.67%
Total	0.007120000	0.001310110	18%

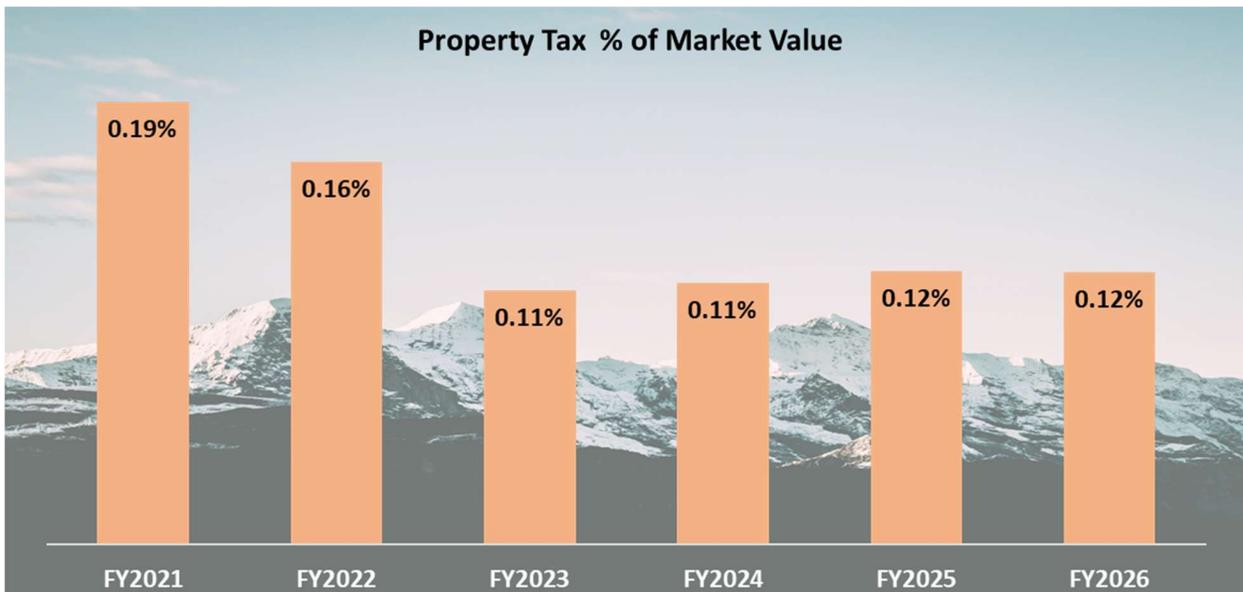
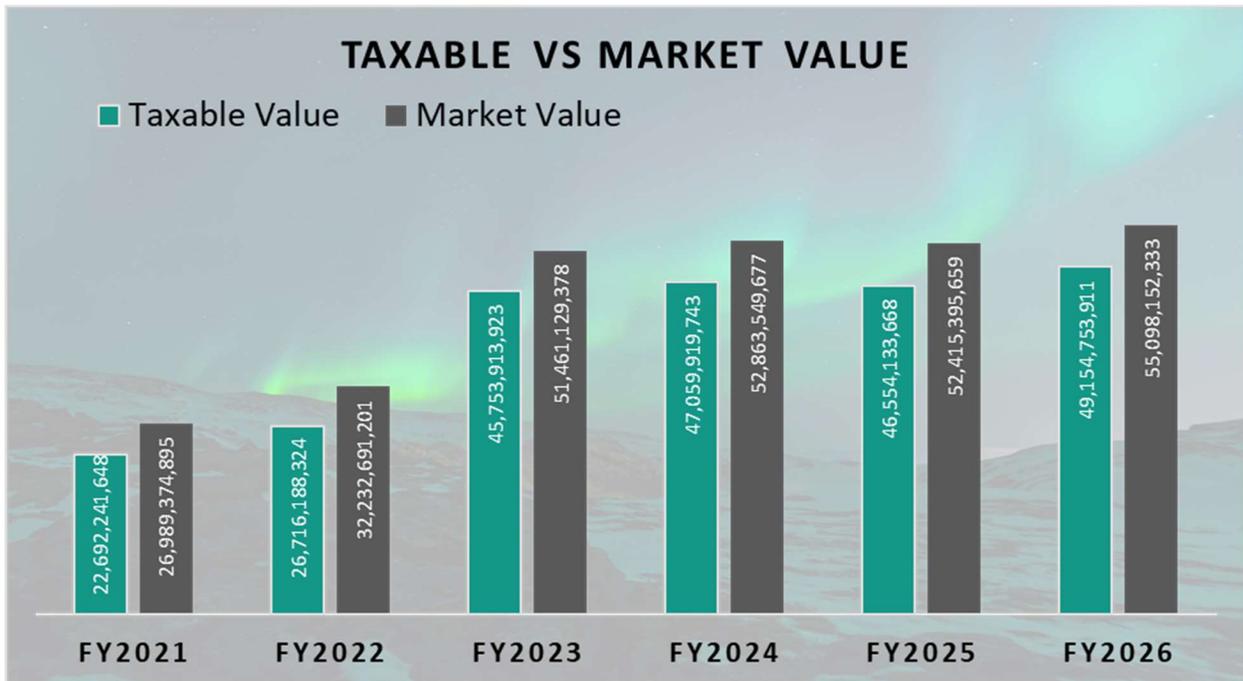
The chart below illustrates the County's budget in relation to the amount of property tax levied, in comparison with values and forgone.

	<i>In Thousands</i>					
	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
County Budget	\$ 98,949	\$ 108,923	\$ 120,477	\$ 141,126	\$ 131,725	\$ 144,469
Property Tax Levy	\$ 51,315	\$ 52,989	\$ 56,191	\$ 59,416	\$ 61,540	\$ 64,398
Property Tax % of Budget	51.86%	48.65%	46.64%	42.10%	46.72%	44.58%
Taxable Value	\$ 22,692,242	\$ 26,716,188	\$ 45,753,914	\$ 47,059,920	\$ 46,554,134	\$ 49,154,754
Market Value	\$ 26,989,375	\$ 32,232,691	\$ 51,461,129	\$ 52,863,550	\$ 52,415,396	\$ 55,098,152
Levy Rate	0.002267729	0.001988108	0.001227184	0.001262428	0.001322448	0.001310110
Levy % of Market Value	0.19%	0.16%	0.11%	0.11%	0.12%	0.12%
Forgone Accrued	\$ -	\$ -	\$ 1,498	\$ 838	\$ -	\$ -
Forgone Balance	\$ 9,106	\$ 9,106	\$ 10,604	\$ 11,442	\$ 11,442	\$ 11,442

FY2026 values are Preliminary Values captured when levies are set, whereas the values for previous years have been finalized and closed. FY2026 values will be finalized in March 2026. (Excludes EMS and Internal Revenue Service)

Property Taxes

Idaho law provides for several tax exemption programs to help taxpayers pay less in property taxes. As a result, the assessed market value of most properties is greater than the taxable value used to calculate property taxes.



FY2026 values are Preliminary Values captured when levies are set, whereas the values for previous years have been finalized and closed. FY2026 values will be finalized in March 2026. (Excludes EMS and Internal Revenue Service)

Property Taxes

5 Year Property Tax Comparison

Property Tax Levied per Fund

	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026
County Levy Funds					
10 - General Fund	\$ 6,488,224	\$ 9,361,176	\$ 8,637,233	\$ 9,171,358	\$10,237,911
13 - Liability Insurance	\$ 769,599	\$ 814,688	\$ 912,303	\$ 1,210,795	\$ 1,328,045
15 - Justice Fund	\$34,793,891	\$32,947,699	\$36,134,281	\$36,477,109	\$37,774,137
30 - Airport	\$ 131,000	\$ -	\$ -	\$ -	\$ -
31 - County Fair	\$ 120,000	\$ 150,000	\$ -	\$ -	\$ -
32 - Noxious Weeds	\$ 347,487	\$ 382,876	\$ 351,578	\$ 410,206	\$ 425,814
33 - Panhandle Health Dist	\$ 783,975	\$ 1,637,550	\$ 1,647,849	\$ 1,629,700	\$ 1,424,087
34 - Historical Society	\$ 21,900	\$ 28,035	\$ 28,300	\$ 9,460	\$ 9,550
35 - Parks & Waterways	\$ 409,127	\$ 322,374	\$ 483,589	\$ 617,931	\$ 708,209
45 - District Court	\$ 6,099,855	\$ 7,192,196	\$ 7,560,118	\$ 7,843,734	\$ 8,622,375
46 - Revaluation	\$ 3,024,020	\$ 3,354,207	\$ 3,660,992	\$ 4,169,552	\$ 3,867,942
Total	\$52,989,078	\$56,190,801	\$59,416,243	\$61,539,845	\$64,398,070
Special Taxing Districts					
47 - Kootenai County EMS	\$ 3,081,437	\$ 3,267,308	\$ 3,454,574	\$ 3,612,815	\$ 3,798,873
Total	\$ 3,081,437	\$ 3,267,308	\$ 3,454,574	\$ 3,612,815	\$ 3,798,873
Total All Funds	\$ 56,070,515	\$ 59,458,109	\$ 62,870,817	\$ 65,152,660	\$ 68,196,943

CAPITAL & DEBT



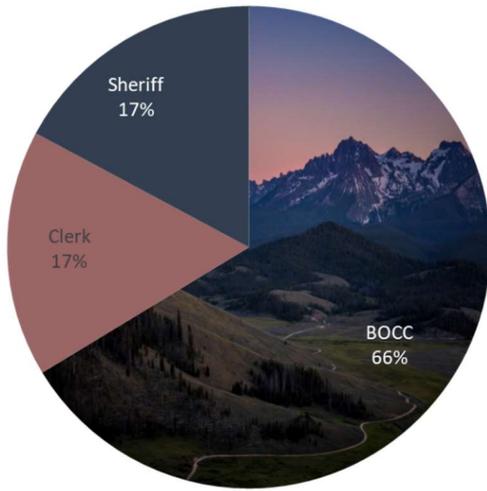
CAPITAL IMPROVEMENT PLAN

This fiscal year 2026, capital investments made up 7.38% of the total budget at \$12.1 million. Key drivers, besides building improvements, are landfill operations, a new elections system, and fleet purchases for the Sheriff’s Office. Capital purchases are those that exceed \$10,000 for which the County will receive more than one year of useful life.

Several of the County’s departments have long-term capital plans, the largest of which is the Solid Waste operation. Facilities, IT, and the Jail have done a good job of evaluating, repairing, and replacing assets through their useful lives to minimize unbudgeted expenditures through their capital replacement plans. The E911 operation has ongoing requirements for software, phone systems, and connectivity which are planned and budgeted using restricted funds.

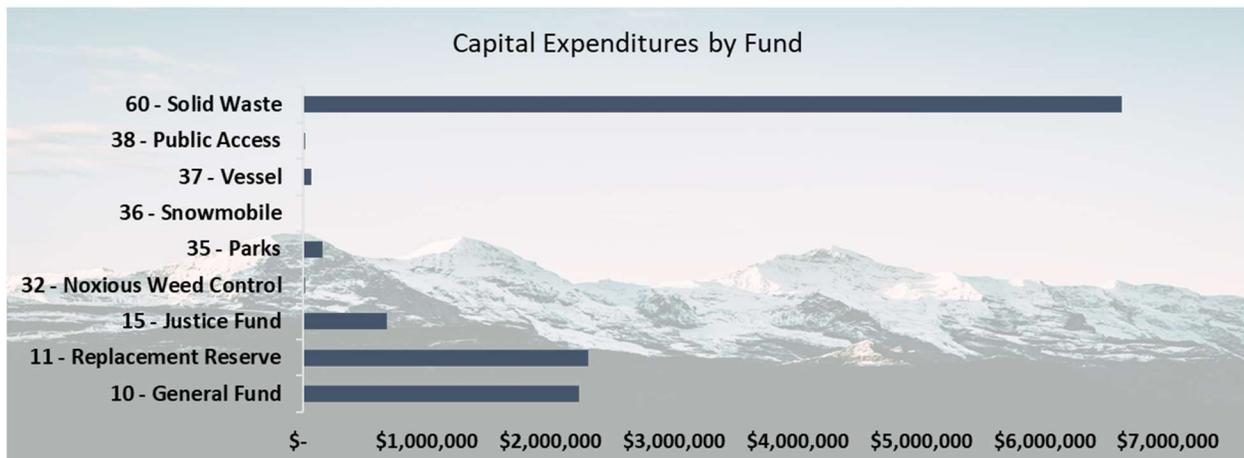
Solid Waste

For FY26, Solid Waste has budgeted \$2.1 million for the purchases of equipment and machinery, \$490k for facility improvements, and \$4 million for closure engineering and materials for approximately 24 acres of the completed landfill area. Budget appropriations for capital projects not completed in 2025 are shown in the [Capital Projects Rolled Forward](#) schedule.



For the County as a whole, the largest capital investments for FY 2026 are for Solid Waste (\$6.6 million), BOCC facility projects (\$1.6 million), 10 patrol vehicles for the Sheriff’s Office (\$1 million), and a new elections system for the Clerk (\$2 million). Per elected official, the BOCC has 66% of the budgeted capital expenditures, primarily due to Solid Waste. Secondly, the Sheriff has 17% of the budgeted capital expenditures, while the Clerk also has 17%.

■ BOCC ■ Clerk ■ Sheriff



CAPITAL IMPROVEMENT PLAN

Facilities Projects

With aging facilities and expanding services, the County has many large facility improvements projects in progress heading into FY 2026. There are two large HVAC system replacement projects currently ongoing for the Admin campus and Justice Center. The Sheriff's new campus has some lingering electrical repairs and paving projects budgeted for 2026.

County Jail

There are several large projects currently in progress at the Jail. A large HVAC system replacement (\$1.5 million), generator replacement (\$600k), and a Jail expansion (\$9 million). All these projects are necessary to keep the Jail in working order according to Idaho regulations for inmate care and staff safety. These projects are ongoing and are included in the [Capital Projects Rolled Forward](#) schedule.

911 Center

The Board of County Commissioners and the Sheriff's Office are in the exploratory stages of planning for building a new 911 facility. Funds were not budgeted in the 2026 budget; however it is likely the Board will evaluate a project budget in the coming months.

Coroner Lab

Kootenai County has historically contracted with Spokane County to handle all our autopsies. However, the relationship with Spokane County has become strained as demand has increased. As a result, the Board and Coroner have been discussing Kootenai County opening its own autopsy lab. Thus far the Board has invested \$131k in designing a remodel and expansion, and it is likely the Board will appropriate funding for the project in the coming months.

Justice Building Expansion

The County's new Justice Building, funded primarily with ARPA dollars, opened in Summer 2025 and is up and running. In total, the expansion was \$33.9 million, which came in \$2.4 million under budget.

Overall, new facilities and facility expansions have a significant increase in ongoing operational expenses. The Sheriff's new campus and the new Justice Building expansion have increased utility and maintenance expenses, as well as requiring additional personnel to staff and maintain the facilities. The pending completion of the Jail expansion is expected to increase staffing by at least 4 deputies, and add significant cost increases in supplies, utilities, maintenance, and other overhead expenses.

Capital projects requested during the budget cycle are approved based on availability of funds, and its common for the Board to approve additional projects throughout the year as budget amendments.

Debt

Kootenai County is debt-free, and all major purchases and projects are either funded with grant dollars or fund balance. Leases and software based IT arrangements (SBITAs) are reported in the Debt classification per GASB 87 and 96.

CAPITAL IMPROVEMENT PLAN

FY 2026 Purchases and Projects Approved

Fund	Department	Cost Center	Description	Amount	Funding Source
BOCC					
10	Community Development	10.1.020.3-9010	1 vehicle	\$ 32,000	Property Tax
11	Facilities	11.1.003.5.63-9011	Justice Center HVAC	\$ 129,000	Property Tax
11	Facilities	11.1.003.5.65-9025	\$667k Elevator rehab \$129k HVAC Controls \$75k Windows	\$ 743,259	Property Tax
11	Facilities	11.1.003.5.66-9025	KC North employee parking lot \$22k KC North Patrol parking lot \$78k KC North Patrol sidewalk \$50k KC North phase II electrical \$20k KC North public parking lot \$20k KC North bullet proof window tint \$97k	\$ 287,151	Property Tax
32	Noxious Weed Control	32.1.002.3-9010	Pickup (split 4x)	\$ 15,000	Restricted Fund Balance
35	Parks	35.1.002.3.153-9010	Pickup (split 4x)	\$ 15,000	Restricted Fund Balance
35	Parks	35.1.002.3.153-9025	\$40k Mica Bay (split 2x) \$60k Upper Twin	\$ 135,002	Restricted Fund Balance
35	Parks	35.1.002.3-9010	Pickup (split 4x)	\$ 10,000	Restricted Fund Balance
37	Vessel	37.1.155.3-9010	Pickup (split 4x)	\$ 15,000	Restricted Fund Balance
38	Public Access	38.1.004.3-9025	Mica Bay boat launch (split 2x)	\$ 20,004	Restricted Fund Balance
60	Solid Waste	60.1.002.2-9020	video surveillance at Wolf Lodge	\$ 13,000	Restricted Fund Balance
60	Solid Waste	60.1.182.3-9011	2 Transfer Trailers	\$ 268,000	Restricted Fund Balance
60	Solid Waste	60.1.182.5.925-9930	Ramsey building remodels	\$ 150,000	Restricted Fund Balance
60	Solid Waste	60.1.183.3-9011	2 Transfer Trailers \$303k Forklift \$58k	\$ 361,000	Restricted Fund Balance
60	Solid Waste	60.1.187.5.945-9930	Wolf Lodge construction	\$ 150,000	Restricted Fund Balance
60	Solid Waste	60.1.190.3.90-9930	closure engineering & materials	\$ 4,000,000	Restricted Fund Balance
60	Solid Waste	60.1.190.3-9011	Compactor \$1.4M UTV \$35k 3 Aerators \$57k	\$ 1,492,000	Restricted Fund Balance
60	Solid Waste	60.1.190.5.910-9025	paving project at Fighting Creek	\$ 190,000	Restricted Fund Balance
Clerk					
10	Elections	10.2.205.3-9011	HART system	\$ 2,000,941	Assigned Fund Balance
Sheriff					
10	911	10.6.120.3-9010	E911 Director Vehicle	\$ 47,900	Property Tax
10	E911	10.6.124.3-9010	E911 Director Vehicle	\$ 47,900	Restricted Fund Balance
10	E911	10.6.124.3-9025	Mason Butte battery, Mica Peak battery	\$ 100,000	Restricted Fund Balance
11	Patrol	11.6.002.5.56-9010	9 Patrol and 1 K9 vehicles	\$ 964,481	Property Tax

CAPITAL IMPROVEMENT PLAN

Fund	Department	Cost Center	Description	Amount	Funding Source
11	Jail 5 Year Plan	11.6.002.5.72-9020	Intercom system replacement \$115k Jail water heater \$14k Jail slider \$57k	\$ 186,497	\$126,417 Assigned FB \$60,080 Property Tax
15	Admin	15.6.001.2-9006	Arc GIS migration \$14,688 Voice Stress Analysis software \$11,995	\$ 26,683	Property Tax
15	Animal Control	15.6.604.3-9010	Truck	\$ 58,493	Property Tax
15	OHV	15.6.605.3.526-9010	UTV	\$ 36,173	Property Tax
15	Patrol	15.6.605.3-9020	Drone	\$ 29,134	Property Tax
15	Detectives	15.6.620.3-9010	Vehicle to replace trickle down to Maint	\$ 54,000	Property Tax
15	Search & Rescue	15.6.640.3-9001	Land from Airport	\$ 144,000	Property Tax
15	Maintenance	15.6.650.3-9011	Forklift \$18500 Manlift \$12500	\$ 31,000	Property Tax
15	Maintenance	15.6.650.3-9025	Garage for SWAT & Maint \$56k Marine wall \$113k	\$ 169,395	Property Tax
15	Jail	15.6.660.3-9020	Inmate clothing vacuum sealer \$18k Kitchen food cutter \$14k Mail Secur \$55k Unit 1 mesh \$28k	\$ 115,788	Property Tax
15	Rec Safety	15.6.685.3-9010	Snowmobile	\$ 12,500	Property Tax
36	Rec Safety	36.6.685.3-9010	Snowmobile	\$ 4,500	Restricted Fund Balance
37	Rec Safety	37.6.685.3-9010	Sonar ROV	\$ 48,995	Restricted Fund Balance
Total				\$ 12,103,796	

CAPITAL IMPROVEMENT PLAN

Incomplete Projects Rolled Forward to FY 2026

Fund	Department	Cost Center	Description	Amount	Funding Source
BOCC					
10	IT	10.1.040.0.41-9025	Jail Cabling & Security Systems	\$ 5,827	General Fund Balance
10	IT	10.1.040.0.43-9005	Website & Cameras	\$ 64,066	General Fund Balance
10	IT	10.1.040.0.43-9006	Website project	\$ 36,624	General Fund Balance
10	IT	10.1.040.5.46-9006	OnBase	\$ 84,098	General Fund Balance
10	IT	10.1.040.5.495-9005	Jail Camera Project Hardware	\$ 5,060	General Fund Balance
11	Facilities	11.1.003.5.004-9901	Admin Campus HVAC Design	\$ 100,932	Assigned Fund Balance
11	Facilities	11.1.003.5.50-9901	Jail Generator Design	\$ 29,800	Assigned Fund Balance
11	Facilities	11.1.003.5.50-9930	Jail Generator Construction	\$ 463,155	Assigned Fund Balance
11	Facilities	11.1.003.5.51-9930	Jail Pods Construction	\$ 2,410,831	Assigned Fund Balance
11	Facilities	11.1.003.5.51-9990	Jail Pods Other	\$ 320,453	Assigned Fund Balance
11	Facilities	11.1.003.5.59-9011	Jail HVAC	\$ 433,413	Assigned Fund Balance
11	Facilities	11.1.003.5.59-9901	Jail HVAC Design	\$ 41,293	Assigned Fund Balance
11	Facilities	11.1.003.5.63-9011	Justice Center HVAC	\$ 481,960	Assigned Fund Balance
11	Facilities	11.1.003.5.63-9901	Justice Center HVAC Design	\$ 18,029	Assigned Fund Balance
11	Facilities	11.1.003.5.64-9011	JJC HVAC	\$ 400,000	Assigned Fund Balance
11	Facilities	11.1.003.5.65-9011	Facilities 5 Year Plan: flooring for courtrooms	\$ 47,455	Assigned Fund Balance
11	Facilities	11.1.003.5.65-9025	Facilities 5 Year Plan: concrete repairs	\$ 16,000	Assigned Fund Balance
11	Facilities	11.1.003.5.68-9901	Coroner Lab Design	\$ 46,444	Assigned Fund Balance
11	Facilities	11.1.003.5.68-9930	Coroner Lab Construction	\$ 12,500	Assigned Fund Balance
11	Facilities	11.1.003.5.69-9920	Justice Building Project Management	\$ 5,000	Assigned Fund Balance
11	Facilities	11.1.003.5.69-9990	Justice Building Soft Costs	\$ 10,000	Assigned Fund Balance
18	Parks	18.1.004.3-9025	Centennial Trail fencing	\$ 25,000	Restricted Fund Balance
30	Airport	30.1.101.3.103-9010	Upfitting for new trucks	\$ 110,396	Restricted Fund Balance
301	Airport	301.1.101.3-9930	Lift Station	\$ 228,873	Restricted Fund Balance
35	Parks	35.1.002.3-9025	State Line Drinking Fountain	\$ 15,000	Restricted Fund Balance

CAPITAL IMPROVEMENT PLAN

Fund	Department	Cost Center	Description	Amount	Funding Source
60	Solid Waste	60.1.182.5.925-9930	condo construction & office remodel	\$ 517,937	Restricted Fund Balance
60	Solid Waste	60.1.183.3-9011	2 transfer trailers	\$ 80,939	Restricted Fund Balance
60	Solid Waste	60.1.183.5.940-9025	Prairie facility improvements & tipping floor overlay	\$ 522,451	Restricted Fund Balance
60	Solid Waste	60.1.187.5.945-9930	Wolf Lodge rural site development	\$ 354,079	Restricted Fund Balance
60	Solid Waste	60.1.190.3-9011	3 aerators, compactor, UTV, portable air compressor, dump truck	\$ 1,480,250	Restricted Fund Balance
60	Solid Waste	60.1.190.3.90-9930	closure engineering & material for E2	\$ 389,742	Restricted Fund Balance
60	Solid Waste	60.1.190.5.910-9025	Landfill facility improvements, rock pad, paving, leachate treatment project	\$ 1,177,270	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9902	Landfill expansion (E3 engineering)	\$ 234,682	Restricted Fund Balance
60	Solid Waste	60.1.190.5.915-9930	Landfill expansion (E3 construction)	\$ 3,517,421	Restricted Fund Balance
Sheriff					
10	E911	10.6.124.3-9005	Computer refresh	\$ 114,858	Restricted Fund Balance
10	E911	10.6.124.3-9025	Killarney generator	\$ 38,754	Restricted Fund Balance
11	Maintenance	11.6.002.5.72-9020	Jail 5 Year Plan: Jail Slider	\$ 67,830	Assigned Fund Balance
15	Patrol	15.6.605.3.524-9010	Hayden patrol vehicles upfitting	\$ 10,554	General Fund Balance
Total				\$ 13,918,975	

PERSONNEL



PERSONNEL & COMPENSATION

The 2026 personnel budget is \$94.5 million, an increase of \$4.6 million over FY 2025’s adopted budget, or 5%. Personnel wages and benefits are the largest portion of the County’s annual budget at 65%, and therefore significant time is spent deliberating on the personnel budget during the budget cycle. The ongoing nature of personnel costs requires careful review of needs and balancing those needs with competing priorities. Below are examples of questions asked during Board budget deliberations:

- Does the proposed position support the goals and plans of the County?
- Can the work be accomplished in another way?
- Does the proposed position improve customer service?
- Will the investment in this proposed position allow the department to increase revenues or decrease expenditures beyond the cost of the position?
- Can the position costs be offset by eliminating or reducing a lower-priority function?
- Have the department’s processes been reviewed for efficiency? Will this new position contribute to re-engineered efficiencies?
- What will be the effect if the proposed position is not created?

To assist departments when formulating these requests, budget request forms are structured to make it easier to answer these questions and prepare clear analysis for return on investment of personnel dollars.

For Fiscal Year 2026, the Board funded employee anniversary steps and approved a 2.5% cost of living adjustment (COLA). There were no wage increases for elected officials.

PUBLIC EMPLOYEE RETIREMENT SYSTEM OF IDAHO (PERSI)

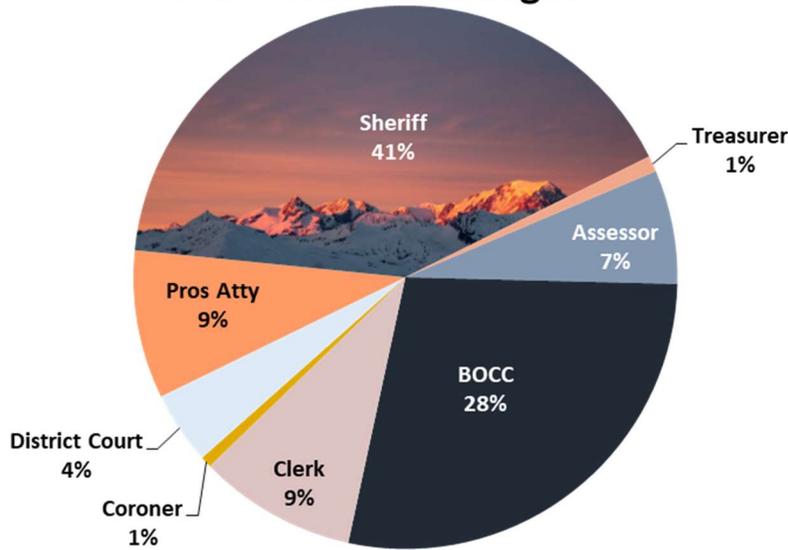
As a government agency, the County is required to be part of PERSI and must pay the employer rate for each eligible employee. Eligible employees are also required to contribute a corresponding percentage. As one of the two most significant benefit costs – retirement and health benefits – PERSI continues to be driven by factors that are beyond the County’s exclusive control. Rates are set by PERSI during the legislative sessions. The table below shows the historical rates per employee and employer.

Period	General Member (Class 1)		Police Officer/Fire (Class 2)*	
	Employee	Employer	Employee	Employer
11/1/1997 - 6/30/2003	5.86%	9.77%	7.21%	10.01%
7/1/2003 - 6/30/2004	5.86%	9.77%	7.21%	10.11%
7/1/2004 - 2/28/2010	6.23%	10.39%	7.65%	10.73%
3/1/2010 - 6/30/2013	6.23%	10.39%	7.69%	10.73%
7/01/2013 - 6/30/2019	6.79%	11.32%	8.36%	11.66%
7/01/2019 - 6/30/2021	7.16%	11.94%	8.81%	12.28%
7/1/2021 - 6/30/2022	7.16%	11.94%	9.13%	12.28%
7/1/2022 - 6/30/2023	7.16%	11.94%	9.13%	12.28%
7/1/2023 - 6/30/2024	6.71%	11.18%	9.83%	13.26%
7/1/2024 - 3/31/2025	7.18%	11.96%	10.83%	14.65%
4/1/2025	7.18%	11.96%	10.36%	13.98%

*From the 2022 legislative session, House Bill 499 classified Dispatch and Probation employees as Class 2

PERSONNEL & COMPENSATION

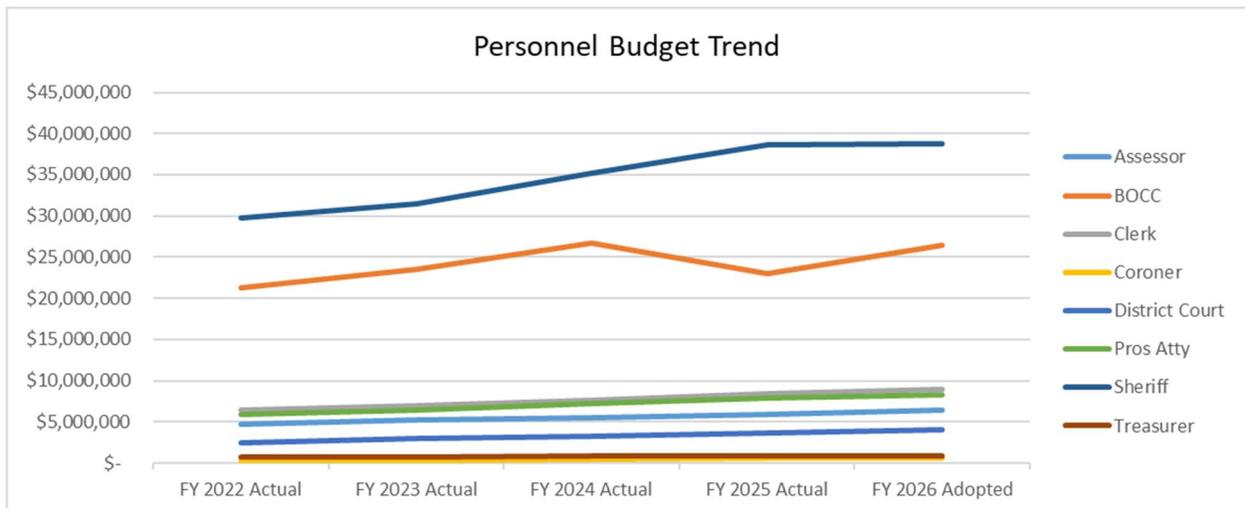
2026 Personnel Budget



Of the 2026 personnel budget, the Sheriff's departments have the largest portion, making up 41% of the budget. The BOCC has the second-largest share at 28%. This chart shows the portions of personnel budget per Elected Official.

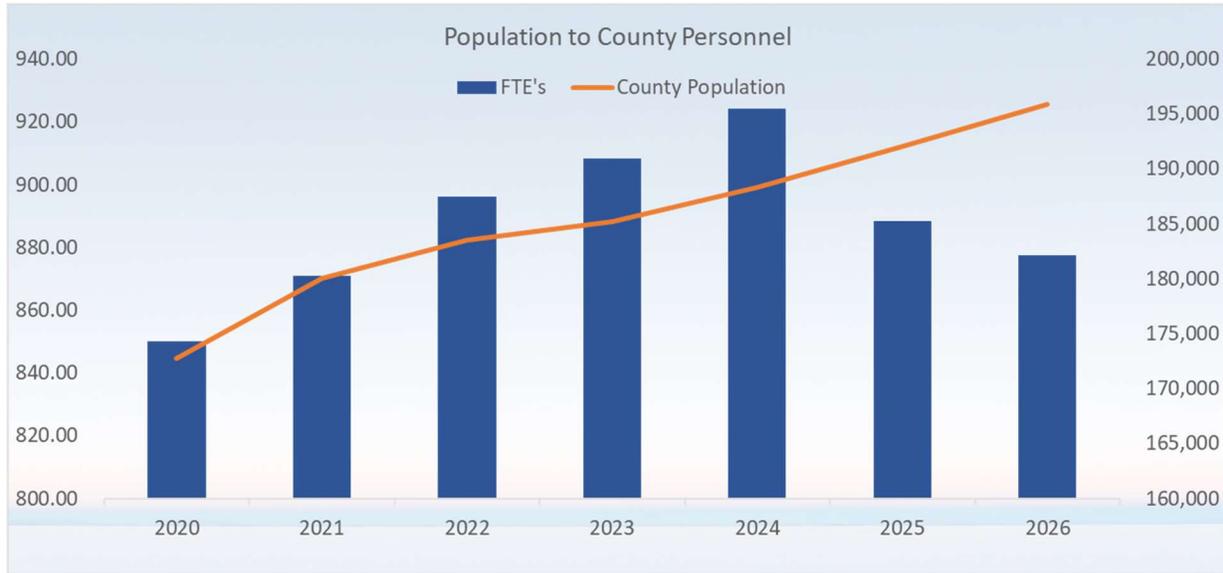
Below, the chart shows the upwards trend of personnel costs per Elected Official over 5 years. The Sheriff's departments have the highest increase in budgets year over year, while the BOCC departments fall into second place. The decrease in the BOCC in 2025 is due to the loss of the Public Defender.

Elected Official	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted
Assessor	\$ 4,677,966	\$ 5,285,654	\$ 5,562,259	\$ 5,927,166	\$ 6,409,478
BOCC	\$ 21,255,433	\$ 23,565,186	\$ 26,719,535	\$ 22,958,199	\$ 26,425,553
Clerk	\$ 6,415,654	\$ 6,947,411	\$ 7,671,438	\$ 8,398,087	\$ 8,879,961
Coroner	\$ 318,737	\$ 376,001	\$ 512,907	\$ 611,850	\$ 623,310
District Court	\$ 2,480,215	\$ 2,963,177	\$ 3,277,188	\$ 3,685,576	\$ 4,098,503
Pros Atty	\$ 5,891,132	\$ 6,377,985	\$ 7,239,301	\$ 7,853,623	\$ 8,335,951
Sheriff	\$ 29,692,111	\$ 31,437,984	\$ 35,173,409	\$ 38,669,707	\$ 38,796,959
Treasurer	\$ 665,639	\$ 749,435	\$ 816,636	\$ 795,116	\$ 888,879
Grand Total	\$ 71,396,887	\$ 77,702,834	\$ 86,972,673	\$ 88,899,324	\$ 94,458,594



PERSONNEL & COMPENSATION

Personnel costs have increased year after year as the County expands facilities and adds necessary personnel to meet increased service demands. Since 2020, Idaho has been one of the fastest growing states in the US, with Kootenai County being among the fastest growing counties. The following graph shows the population growth in comparison to the County personnel growth. The drastic drop in FTEs in 2025 reflects the Public Defender going to the State. The slight drop in 2026 is due to several departments freezing positions due to streamlined operations or position conversions.



Population data per US Census Bureau

Population for 2025-2026 assumed 2% growth, since data is not yet available

HEALTH CARE EXPENSES

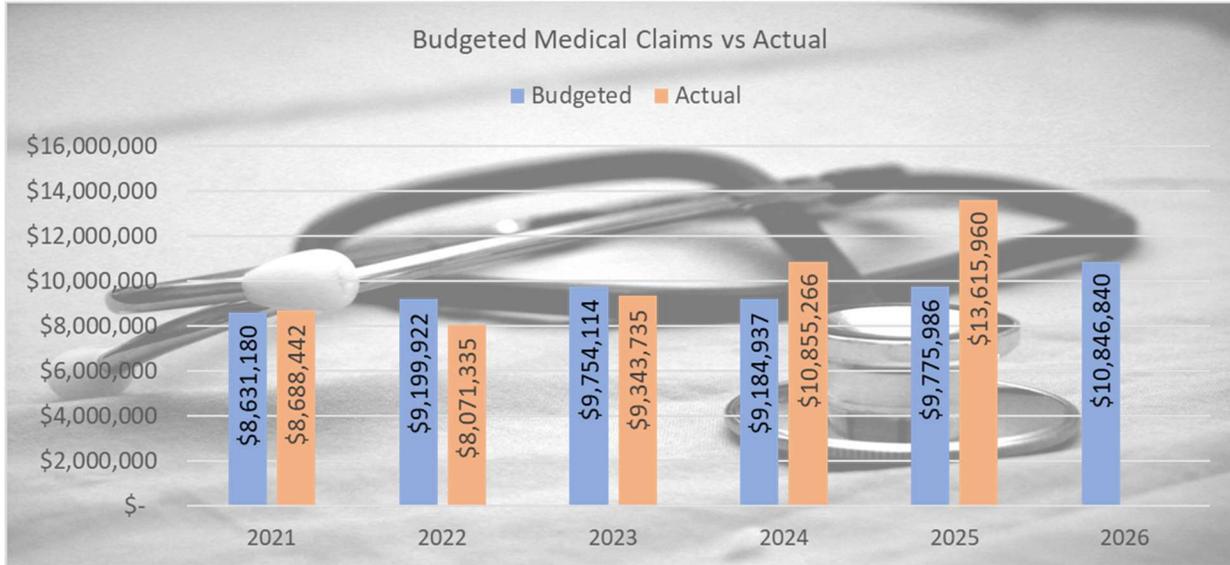
Medical claims are the largest driver for health care expenses for the County. For FY 2026, the County budgeted a 7% increase based on our healthcare consultant’s projection. However, due to several catastrophic claims the County is experiencing, claims are expected to exceed the budget. Looking forward to 2027, the health plan will likely increase significantly to accommodate higher claims and increases in stop loss insurance premiums.

For 2026, the Board chose to establish fixed rate percentages for each tier of the medical plan, so that employees experience a corresponding increase each year as well as the County. The table below shows the change for the 2026 health plan renewal, with fixed percentages ranging from 7.5%-15% per tier.

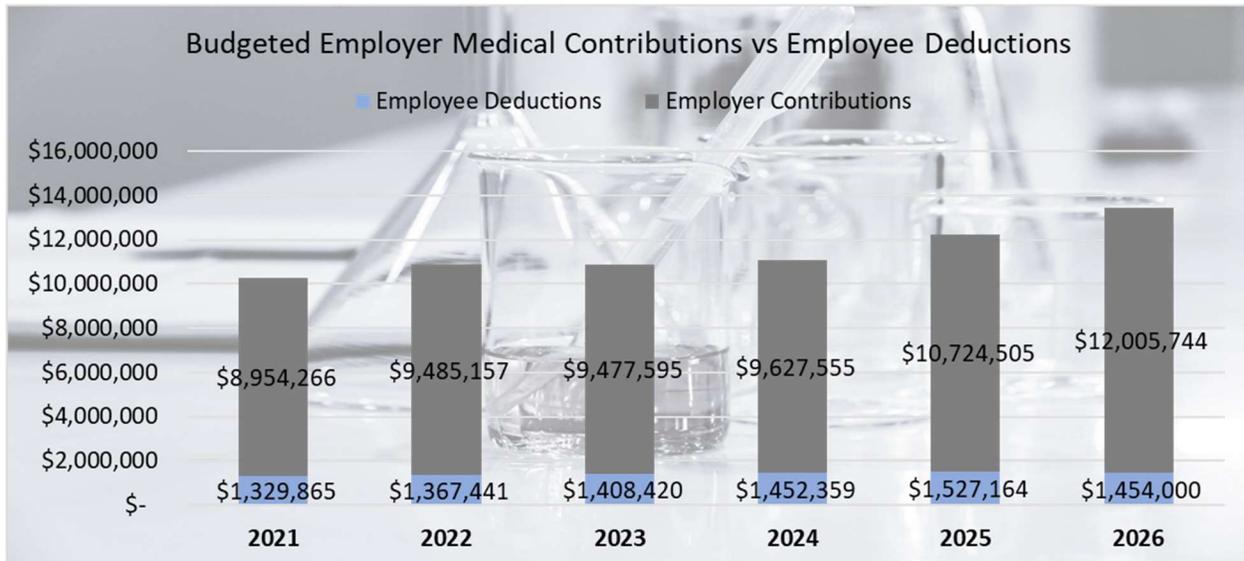
Plan	Tier	Ees	Current 2025			Adjusted Renewal 2026			EE % of Total Rate	
			Total Rate	EE Pays	Koot Pays	Total Rate	EE Pays	Koot Pays	Current 2025	Renewal 2026
PPO	EE	278	\$718.98	\$45.00	\$673.98	\$760.32	\$57.00	\$703.32	6.26%	7.50%
	ES	154	\$1,581.75	\$239.00	\$1,342.75	\$1,672.70	\$251.00	\$1,421.70	15.11%	15.00%
	EC1	53	\$1,006.57	\$101.00	\$905.57	\$1,064.45	\$117.00	\$947.45	10.03%	11.00%
	EC2	60	\$1,150.37	\$123.00	\$1,027.37	\$1,216.52	\$134.00	\$1,082.52	10.69%	11.00%
	ESC1	74	\$2,300.74	\$295.00	\$2,005.74	\$2,433.03	\$316.00	\$2,117.03	12.82%	13.00%
	ESC2	129	\$2,444.54	\$317.00	\$2,127.54	\$2,585.10	\$336.00	\$2,249.10	12.97%	13.00%
Smoker Surcharge		80		\$70.00	-\$70.00		\$80.00	-\$80.00		
Total		748	\$12,617,241	\$1,564,464	\$11,052,777	\$13,342,727	\$1,702,428	\$11,640,299		
					% Change	5.7%	8.8%	5.3%		

PERSONNEL & COMPENSATION

The County's budget for the health plan increased approximately \$890k, and approximately \$138k of this increase was funded by increasing employee medical contributions. When compared to the total budget, medical/dental/vision claims make up approximately 7.9% of total county budgeted expenses. The chart below shows budgeted medical claims versus actual claims paid each year. Claims exceeded budget in 2024 and 2025 and are expected to exceed budget again in 2026 due to catastrophic claims in the health plan.



The chart below shows budgeted employer medical contributions versus employee deductions. Remember that employer contributions cover all costs of the health plan that are not covered by other revenue streams, such as the cost of the PMR clinic or the cost of the EAP programs.



PERSONNEL & COMPENSATION

3 Year Position Summary

Elected Official	Department	FTE Positions		
		2024	2025	2026
Administrative Judge	262 - Bailiffs & Security	29.00	29.00	32.00
Administrative Judge	267 - Specialty Court	10.00	11.00	11.00
Administrative Judge Total		39.00	40.00	43.00
Assessor	040 - Assessor	8.00	9.00	9.00
Assessor	040 042 - Assessor.Mapping	10.00	10.00	10.00
Assessor	040 044 - Assessor.Residential Appraisal Division	21.00	22.00	20.00
Assessor	040 046 - Assessor.Specialized Appraisal Division	9.00	8.00	10.00
Assessor	048 - Assessor - Vehicle License (DMV)	24.00	24.00	24.00
Assessor Total		72.00	73.00	73.00
BOCC	010 - BOCC	8.00	8.00	8.00
BOCC	015 - Transit	9.00	8.00	7.00
BOCC	090 - Public Defender	59.55	0.00	0.00
BOCC	100 - Adult Misdemeanor Probation	13.00	14.00	14.00
BOCC	110 - Juvenile Detention	35.00	34.00	33.99
BOCC	130 - Juvenile Probation	16.60	16.75	16.63
BOCC	140 - Building and Grounds	12.40	13.40	13.40
BOCC	150 - Noxious Weeds	2.00	2.00	2.00
BOCC	160 - Parks	8.00	8.00	8.00
BOCC	180 - Airport	10.50	10.50	12.00
BOCC	200 - Community Development	38.96	41.87	41.87
BOCC	220 - Mail and Reprographics Center	3.00	3.00	3.00
BOCC	240 - Information Technology	17.00	17.00	17.00
BOCC	250 - Veteran's Services	2.00	3.00	3.00
BOCC	280 - Solid Waste	65.00	65.00	66.00
BOCC Total		300.01	244.52	245.89
Clerk	020 - Auditor's Office	19.00	19.00	19.00
Clerk	022 - Election's Office	5.00	5.00	5.00
Clerk	024 - Recorder's Office	7.00	7.00	6.00
Clerk	028 - County Assistance	2.00	1.00	1.00
Clerk	264 264 - Dist Court Clerk.Civil	11.00	10.00	10.00
Clerk	264 265 - Dist Court Clerk.Criminal	8.00	8.00	8.00
Clerk	264 266 - Dist Court Clerk.Records	12.62	12.63	12.63
Clerk	264 267 - Dist Court Clerk.Judicial	27.62	27.63	28.63
Clerk	264 270 - Dist Court Clerk.Compliance	5.00	5.00	4.00
Clerk	264 272 - Dist Court Clerk.Float	9.00	10.00	10.00
Clerk Total		106.24	105.26	104.26
Coroner	210 - Coroner	5.76	5.98	5.98
Corner Total		5.76	5.98	5.98
Prosecutor	080 - Prosecuting Attorney	49.44	52.00	49.47
Prosecutor	080 264 - Prosecuting Attorney.Civil	7.00	7.00	8.00
Prosecutor	120 - Juvenile Diversion	4.62	5.63	6.00
Prosecutor	234 - Human Resources	6.00	6.00	6.00
Prosecutor Total		67.06	70.63	69.47

PERSONNEL & COMPENSATION

Elected Official	Department	FTE Positions		
		2024	2025	2026
Sheriff	050 - Sheriff - County Auto Shop	3.00	4.00	4.00
Sheriff	052 - Sheriff - Driver's License	12.00	13.00	13.00
Sheriff	054 - Sheriff - Rec Safety	3.00	3.00	3.00
Sheriff	060 - Sheriff	14.00	15.00	17.00
Sheriff	060 062 - Sheriff.Patrol	78.00	80.00	82.00
Sheriff	060 064 - Sheriff.Detective	22.77	23.01	19.01
Sheriff	060 264 - Sheriff.Civil	11.00	11.00	9.00
Sheriff	060 266 - Sheriff.Records	12.00	11.00	11.00
Sheriff	070 - Sheriff - Jail	131.50	130.00	131.00
Sheriff	076 - Office of Emergency Mgmt	4.00	4.00	4.00
Sheriff	270 - 9 1 1	34.00	34.00	34.00
Sheriff Total		325.27	328.01	327.01
Treasurer	030 - Treasurer's Office	9.00	9.00	9.00
Treasurer Total		9.00	9.00	9.00
County Grand Total		924.34	876.40	877.61

2026 does not include new FTE's approved in the [Personnel Summary](#)

PERSONNEL & COMPENSATION

5 Year Personnel Expense Summary per Elected Official

Departments	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted
Assessor	\$ 4,677,966	\$ 5,285,654	\$ 5,562,259	\$ 5,927,166	\$ 6,409,478
421 Appraisal	\$ 2,015,976	\$ 2,302,850	\$ 2,435,561	\$ 2,680,571	\$ 2,912,668
413 DMV-CDA	\$ 1,362,856	\$ 1,495,998	\$ 1,561,674	\$ 1,647,672	\$ 1,780,471
001 Elected Offcl	\$ 652,381	\$ 802,136	\$ 893,307	\$ 928,822	\$ 970,893
425 Land Records	\$ 646,753	\$ 684,670	\$ 671,717	\$ 670,101	\$ 745,446
BOCC	\$ 21,255,433	\$ 23,565,186	\$ 26,719,535	\$ 22,958,199	\$ 26,425,553
001 Elected Offcl	\$ 727,853	\$ 774,486	\$ 852,236	\$ 869,744	\$ 869,859
002 Dept	\$ 5,058,499	\$ 5,471,320	\$ 6,132,855	\$ 6,230,204	\$ 6,789,669
003 Gen Accts	\$ 6,088	\$ 7,951	\$ 9,678	\$ 18,943	\$ 2,068,265
005 Transit	\$ 270,286	\$ 275,851	\$ 152,210	\$ 44,272	\$ 1,662
010 B & G	\$ 359,702	\$ 452,285	\$ 684,082	\$ 975,492	\$ 1,070,283
018 Veterans Svc	\$ 132,453	\$ 151,590	\$ 242,897	\$ 266,174	\$ 272,687
020 Comm Develop	\$ 2,784,205	\$ 3,360,580	\$ 3,689,956	\$ 3,962,852	\$ 4,155,100
030 Repro/Mail Ctr	\$ 219,490	\$ 251,868	\$ 265,238	\$ 279,094	\$ 284,187
040 IT	\$ 1,357,169	\$ 1,542,896	\$ 1,759,158	\$ 1,868,364	\$ 1,903,552
060 Public Defndr	\$ 4,065,876	\$ 4,157,877	\$ 4,962,336	\$ (5,159)	
070 Bus Svc	\$ 262,773	\$ 333,644	\$ 386,344	\$ 463,478	\$ 706,846
101 Airport	\$ 712,441	\$ 884,500	\$ 1,014,374	\$ 1,074,096	\$ 1,147,650
110 ARPA County Funding	\$ 102,102	\$ 152,767	\$ 119,634	\$ -	
128 JDET Ctr	\$ 2,607,774	\$ 2,934,511	\$ 3,153,856	\$ 3,447,657	\$ 3,557,962
132 AMP	\$ 954,152	\$ 1,047,042	\$ 1,270,253	\$ 1,433,637	\$ 1,425,978
139 Juv Pro	\$ 1,271,813	\$ 1,353,570	\$ 1,595,409	\$ 1,657,273	\$ 1,756,630
155 WW	\$ 257,285	\$ 236,209	\$ 218,482	\$ 180,200	\$ 206,489
165 CO Mgmt	\$ 3,933	\$ 1,332	\$ 2,452		
167 State Mgmt	\$ 3,095	\$ 10,224	\$ 10,719	\$ 1,634	\$ 5,062
182 Ramsey Trnsfr Stn	\$ 52,119	\$ 106,649	\$ 121,116	\$ 136,256	\$ 149,246
183 Prairie Trnsfr Stn	\$ 12,262	\$ 22,220	\$ 11,217	\$ 9,724	\$ 16,166
187 Rural Sys	\$ 571	\$ 1,583	\$ 1,188	\$ 1,067	\$ 2,695
190 Fighting Creek	\$ 33,492	\$ 34,232	\$ 63,845	\$ 43,199	\$ 35,565
Clerk	\$ 6,661,087	\$ 7,051,775	\$ 7,744,511	\$ 8,398,087	\$ 8,879,961
002 Dept	\$ 245,432	\$ 104,365	\$ 73,073		
201 AUD	\$ 1,561,598	\$ 1,706,504	\$ 1,922,378	\$ 2,044,785	\$ 2,096,785
205 EL	\$ 322,655	\$ 348,127	\$ 374,641	\$ 474,936	\$ 489,757
209 REC	\$ 323,646	\$ 367,382	\$ 395,515	\$ 396,027	\$ 455,136
221 DC-Clerks	\$ 4,207,756	\$ 4,525,397	\$ 4,977,108	\$ 5,400,777	\$ 5,754,748
245 CO Asst			\$ 1,796	\$ 81,564	\$ 83,535
Coroner	\$ 318,737	\$ 376,001	\$ 512,907	\$ 611,850	\$ 623,310
001 Elected Offcl	\$ 318,737	\$ 376,001	\$ 512,907	\$ 611,850	\$ 623,310
District Court	\$ 2,480,215	\$ 2,963,177	\$ 3,277,188	\$ 3,685,576	\$ 4,098,503
001 Elected Offcl	\$ 2,480,215	\$ 2,963,177	\$ 3,277,188	\$ 3,685,576	\$ 4,098,503

PERSONNEL & COMPENSATION

Departments	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Actual	Adopted
Pros Atty	\$ 5,891,132	\$ 6,377,985	\$ 7,239,301	\$ 7,853,623	\$ 8,335,951
001 Elected Offcl	\$ 4,176,868	\$ 4,318,957	\$ 4,940,173	\$ 5,334,544	\$ 5,710,111
050 Civil Div	\$ 895,786	\$ 958,224	\$ 1,108,874	\$ 1,240,858	\$ 1,277,464
051 HR	\$ 451,341	\$ 683,560	\$ 742,862	\$ 702,734	\$ 743,544
137 Juv Div	\$ 367,138	\$ 417,244	\$ 447,393	\$ 575,487	\$ 604,832
Sheriff	\$ 29,692,111	\$ 31,437,984	\$ 35,173,409	\$ 38,669,707	\$ 38,796,959
001 Elected Offcl	\$ 1,277,671	\$ 1,406,345	\$ 1,624,055	\$ 1,945,190	\$ 1,969,135
002 Dept	\$ -				
049 Auto Shop	\$ 229,661	\$ 249,640	\$ 320,799	\$ 363,868	\$ 389,468
114 OEM	\$ 275,408	\$ 345,515	\$ 365,148	\$ 392,615	\$ 405,898
120 911	\$ 2,388,284	\$ 2,473,385	\$ 2,786,146	\$ 3,147,660	\$ 3,138,133
124 911 - Enhncd Sys	\$ 507,398	\$ 595,651	\$ 753,634	\$ 785,189	\$ 766,823
603 Civil	\$ 849,956	\$ 947,347	\$ 1,066,689	\$ 1,007,346	\$ 974,112
604 Animal Cntrl	\$ 189,214	\$ 212,416	\$ 197,636	\$ 258,293	\$ 266,353
605 Patrol	\$ 8,357,804	\$ 8,824,760	\$ 10,078,434	\$ 11,042,034	\$ 11,342,717
620 Detective	\$ 2,116,258	\$ 2,075,194	\$ 2,500,583	\$ 2,665,384	\$ 2,718,152
625 Drivers Lic	\$ 620,336	\$ 637,523	\$ 782,044	\$ 940,980	\$ 999,029
630 Records	\$ 712,858	\$ 749,688	\$ 777,554	\$ 718,472	\$ 834,980
650 Maint	\$ 455,905	\$ 501,413	\$ 584,214	\$ 678,546	\$ 798,674
660 Jail Ops	\$ 11,556,539	\$ 12,275,763	\$ 13,163,598	\$ 14,565,415	\$ 14,030,785
685 Rec Safety	\$ 154,817	\$ 143,344	\$ 172,875	\$ 158,714	\$ 162,700
Treasurer	\$ 665,639	\$ 749,435	\$ 816,636	\$ 795,116	\$ 888,879
001 Elected Offcl	\$ 665,639	\$ 749,435	\$ 816,636	\$ 795,116	\$ 888,879
Grand Total	\$ 71,642,320	\$ 77,807,199	\$ 87,045,746	\$ 88,899,324	\$ 94,458,594

A moose is running through a calm lake, splashing water. The background features a dense forest of trees with some yellow autumn foliage, and mountains in the distance under a clear sky. The moose's reflection is visible in the water.

FUND SUMMARIES

Fund Summaries

GENERAL FUNDS

Fund Summaries

10 – GENERAL FUND

The General Fund contains many departments managed by different Elected Officials. The Commissioners manage Building & Grounds, Community Development, Information Technology, Veteran’s Services, and the County’s liquidity reserves, as well as their own administrative staff. The Sheriff manages 911, Office of Emergency Management, and the Auto Shop. The Assessor manages the Department of Motor Vehicles, as well as their own administrative staff. The Clerk manages the Auditor Department, Recorder, Elections, and their own administrative staff. The Coroner manages their own department and administrative staff. The Prosecutor manages Human Resources, Juvenile Diversion, and the Civil Attorneys. Lastly, the Treasurer manages their own department. All these departments, managed by each Elected Official, is included in the General Fund. The General Fund has a levy limit set by statute.

Statute: I.C. 63-805

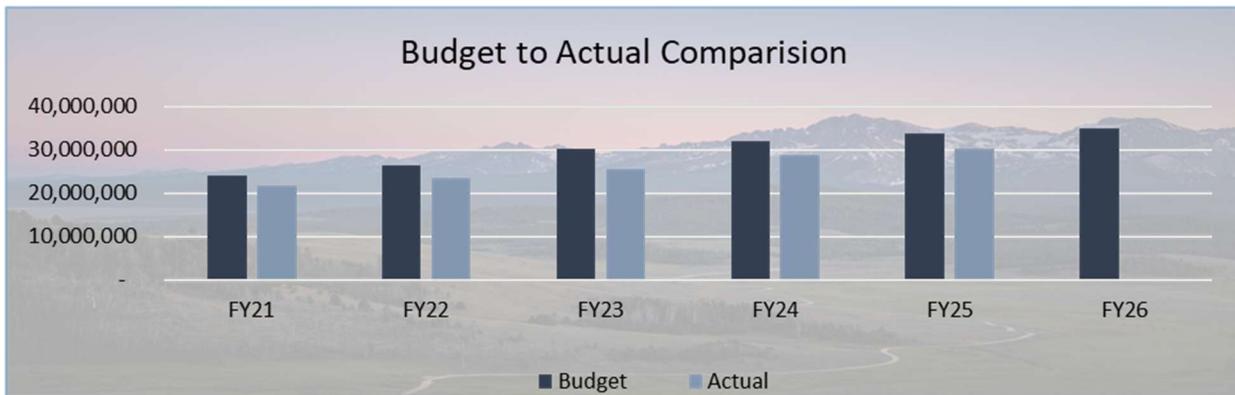
Highlights:

- Continued increase in fees in Community Development and the DMV

Major Revenue Streams

- Property Taxes
- State Revenues
 - Sales Tax
 - Revenue Sharing
 - Liquor Apportionment
- Interest
- Restricted Revenues (E911 Line Fees, Opioid revenues)
- Department Revenues (Recorder, Community Development, DMV, County Assistance)

The General Fund represents the most flexible funding source available as it can be used for a variety of County purposes. Other funds are topical in nature, meaning that the funding captured in those funds is intended to be used for the purpose for which they were levied. The General Fund also contains a portion of the County’s liquidity reserves, also referred to as “Emergency Funds”, which the Commissioners set aside for use only in the event of an emergency. More information on the County’s Fund Balance Policy can be found in the [Financial Policies](#).



Fund Summaries

11 – REPLACEMENT RESERVE

The Replacement Reserve is managed by the elected Commissioners and is used to hold funds assigned for capital projects and purchases. There is a portion of Fund 11 that is restricted for use only on Court Facilities, per Idaho Code 31-3201. Each civil case, including each appeal, is charged a \$10 fee, which funds this restricted fund balance. These funds are used to keep court facilities in good working order. For reporting purposes, Fund 11 is combined with Fund 10.

Statute: I.C. 31-3201

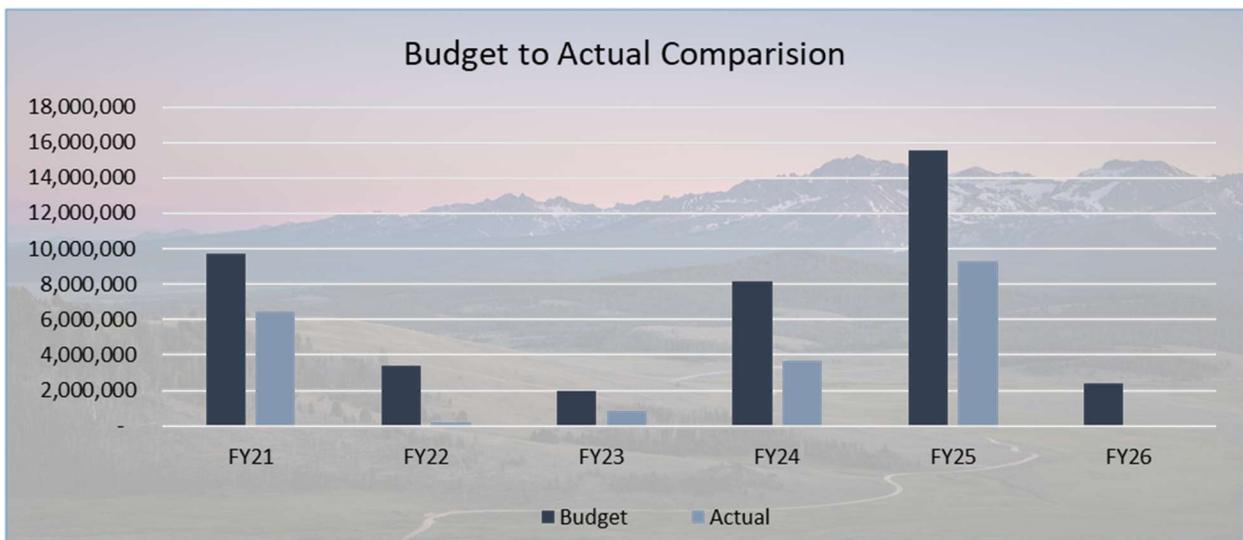
Highlights:

- Funds assigned and carried forward for various facility repairs
- Funds assigned for Jail Slider Replacement
- Funds assigned for Justice Building AHU

Major Revenue Streams

- Fund Balance from General Fund

The Replacement Reserve represents ongoing commitments from the BOCC to provide funding for significant facility repairs before the immediate need arises. The plan is to cover major system components and structures such as roofs, HVAC units, parking lot sealing and paving, detention facilities, and building exteriors. The goal is to have a fiscally prudent maintenance plan that helps avoid system failures, reduces peak budget demand associated with significant maintenance items, and reduces the long-term cost of ownership by providing the ability to care for the County structures as needed.



Fund Summaries

OTHER LEVY FUNDS

Fund Summaries

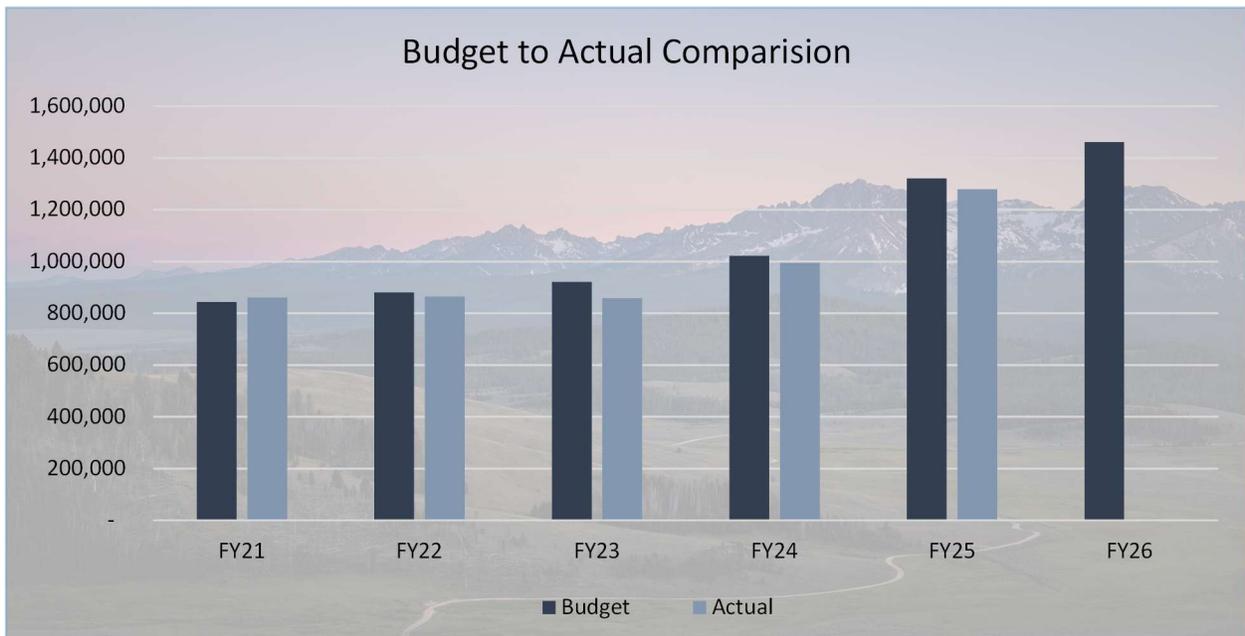
Fund 13 – LIABILITY INSURANCE

This fund is managed by the elected Commissioners. It is used to capture the premium expense from the Idaho Counties Risk Management Program (ICRMP) and a self-insurance pool that is overseen by the County risk management function. Kootenai County may be liable for certain claims or damage of property that may arise in the ordinary course of operations. The self-insurance pool has been used to cover smaller claims and related repairs in lieu of filing claims against the County policy in an effort to manage the claims activity under the policy. Excess activity can adversely impact our experience rating and increase the resulting future premiums. The Liability Insurance fund has no levy limit.

Statute: I.C. 6-927

Major Revenue Streams

- Property Tax



Fund Summaries

Fund 15 – JUSTICE FUND

The Justice Fund contains departments managed by different Elected Officials. The Commissioners manage Adult Misdemeanor Probation, Constitutional Public Defense, liquidity reserves, Juvenile Probation, and Juvenile Detention. The Sheriff manages Civil, Records, Warrants, Detectives, Driver Licensing, the County Jail, Patrol, Search & Rescue, administrative staff, Maintenance, and SWAT. The Prosecutor manages administrative staff and the Prosecuting Attorneys. The Justice Fund is the largest Special Levy fund in the County and encompasses the majority of the operations of the Sheriff and Prosecutor, as well as the BOCC justice departments; these are all the justice services of the County. The Justice Fund has a levy limit set by statute.

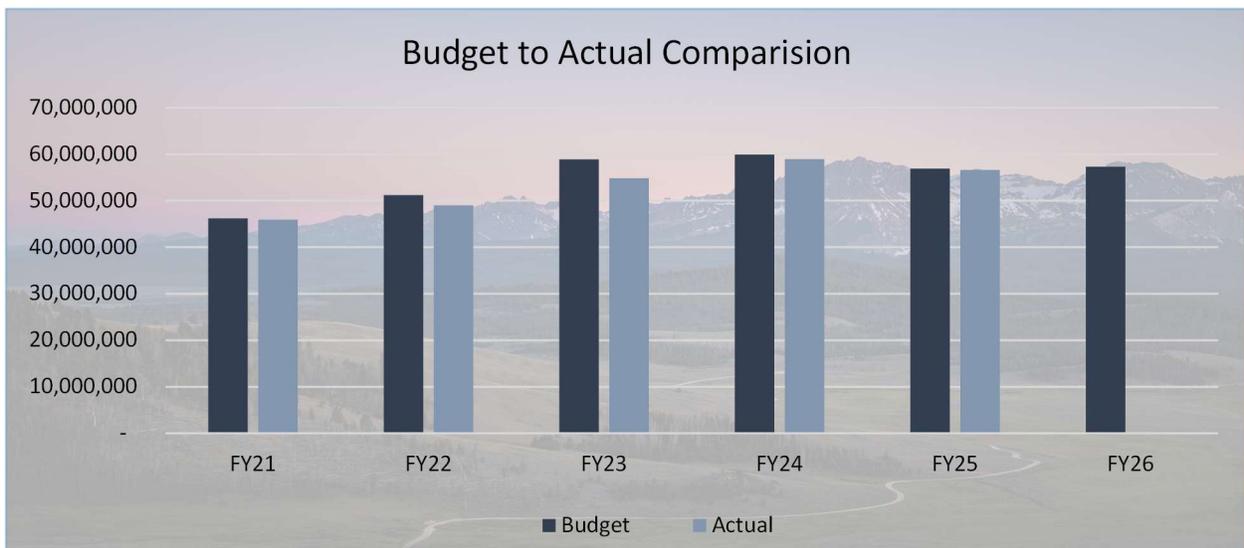
Statute: I.C. 63-805

Highlights:

- Increases in inmate housing revenues

Major Revenue Streams

- Property Taxes
- State Revenues
 - Sales Tax
 - Revenue Sharing
- Restricted Revenues
 - Lottery funds
 - Tobacco funds
 - Juvenile Justice Act funds
- Department Revenues
 - Driver Licensing fees
 - Agency revenues for law enforcement services in Hayden, Dalton Gardens, and Fernan, as well as for School Resource Officers.



Fund Summaries

Fund 30 – AIRPORT

The Airport is managed by the Commissioners. The Airport Fund captures the various cost centers covering department administration, and operations consisting of field maintenance, grounds maintenance, equipment maintenance, infrastructure improvements (not eligible for Airport Improvement Project (AIP) funding through the FAA), and pre-grant formulation costs. All revenues are captured under the department administration cost center. The Airport also receives lease revenues from airport tenants, ranging from private pilots to commercial businesses, flight schools, and developers. A wide variety of businesses lease and develop large parcels at the Airport. Due to increased development and revenues, the Airport is able to be self-sustaining, thereby reducing the property tax burden on taxpayers.

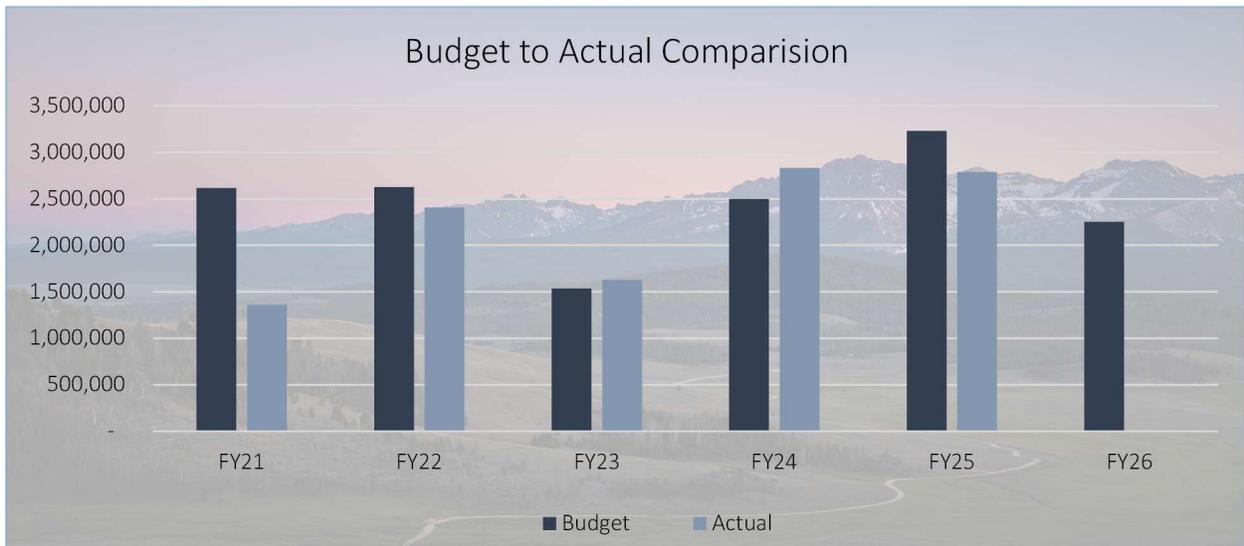
Statute: I.C. 21-404

Highlights:

- No property tax levied

Major Revenue Streams

- Airport use fees
- Lease revenues
- Tenant reimbursements for development costs
- Fuel flowage fees



Fund Summaries

Fund 31 – COUNTY FAIR

Idaho statute provides for the County to purchase and develop fairgrounds, and the Commissioners choose the members of the Fair Board. A portion of fairground property has been leased, under a 50-year lease, to the Kootenai Fire and Rescue to construct and develop a new fire station. Historically the Fair has levied small amounts of property tax year over year for large infrastructure projects. The County's contributions to the Fair, including levy amount, are reported in Fund 31 and are included in the County's financial statements.

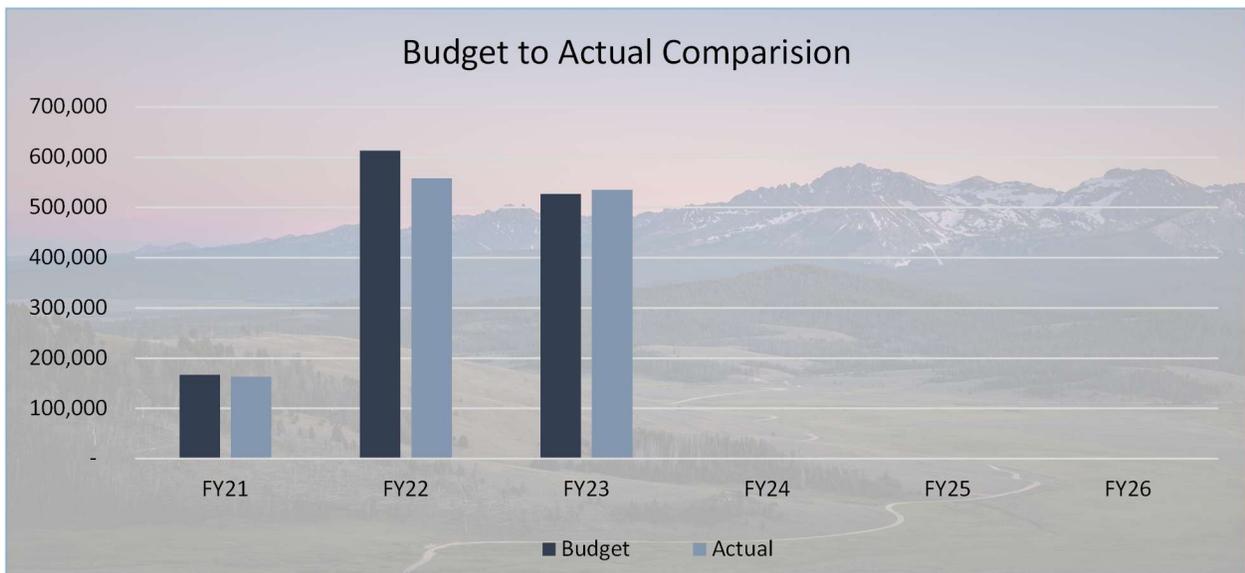
Statute: I.C. 31-822 and 31-823

Highlights:

- No property tax levied

Major Revenue Streams

- Fair attendance fees
- Rental revenue



Fund Summaries

Fund 32 – NOXIOUS WEED CONTROL

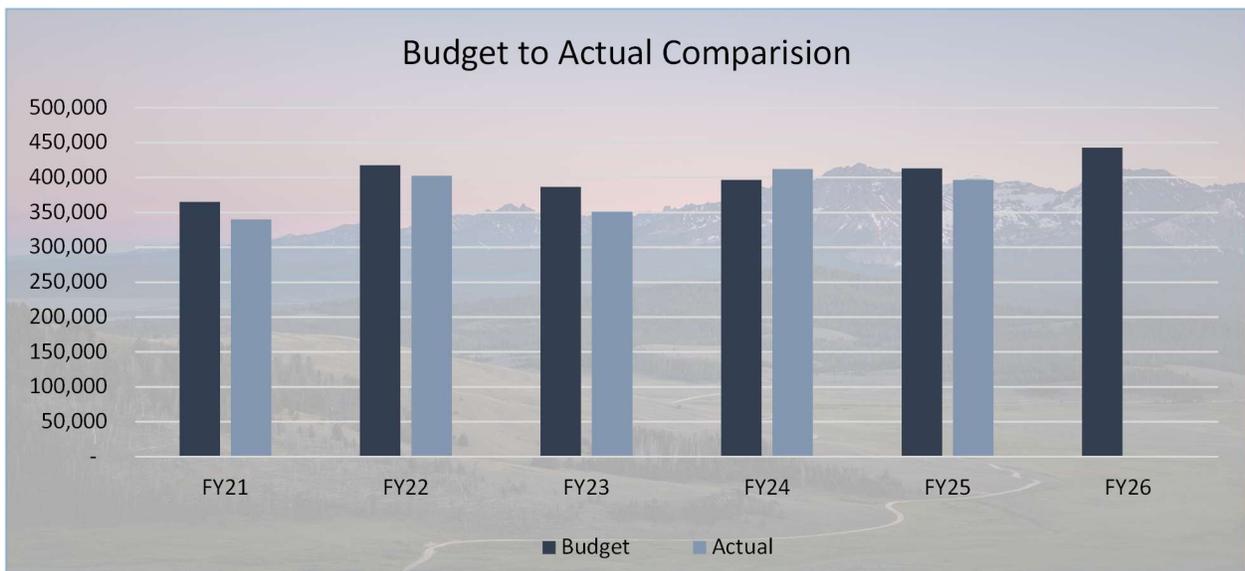
Idaho statute mandates that counties fund a Noxious Weed Control department, responsible for the control of certain noxious weeds. This department is managed by the Commissioners and is managed in conjunction with Parks and Waterways, Vessel, and Snowmobile. The County primarily uses this fund in order to fund personnel and occasionally equipment purchases. Noxious Weeds has a levy limit set by statute.

Statute: I.C. 22-2406

Highlights:

Major Revenue Streams

- Property tax



Fund Summaries

Fund 33 – HEALTH DISTRICT

This fund is used to generate the funds necessary to provide for the County’s proportional commitment to the Panhandle Health District. The District is governed by a board consisting of Commissioner representatives from each of the five northern counties. The funding for the district is driven by a state formula which mandates the allocation of the costs to each of the counties. The District’s budget is approved by the governing board setting the participation rates for each of the counties. In Kootenai County, the Commissioners manage the County’s portion of funding and determine how that is funded each year. The health district is provided for in Idaho statute and has a levy limit set by statute.

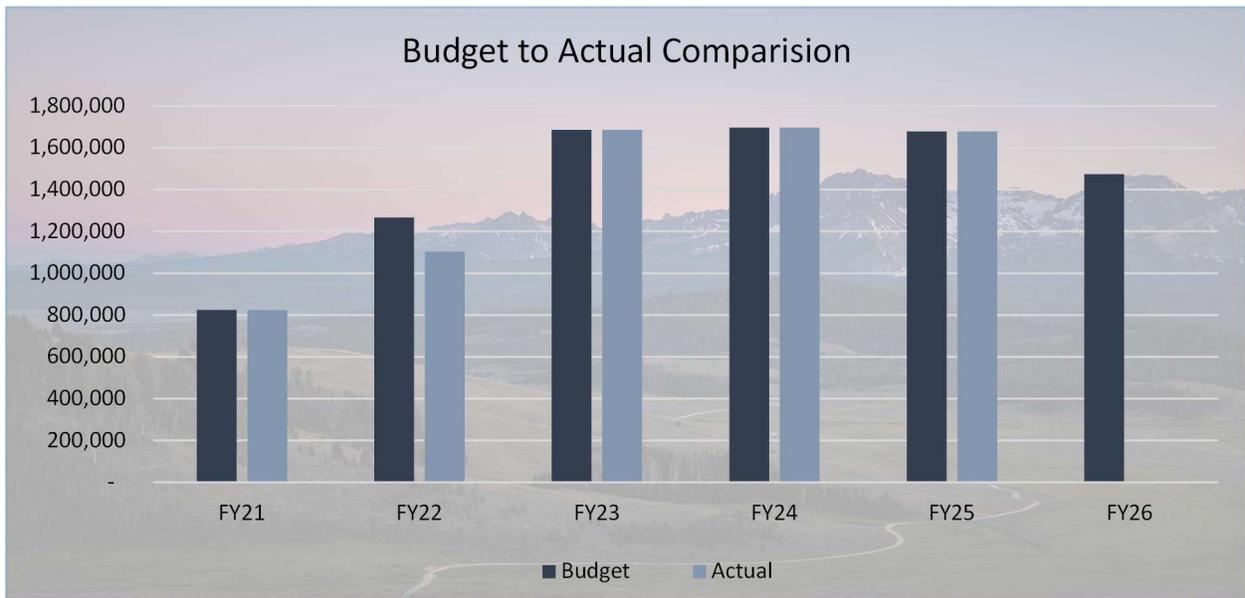
Statute: I.C. 31-862

Highlights:

- Kootenai County’s portion of funding is \$1,473,083

Major Revenue Streams

- Property tax



Fund Summaries

Fund 34 – HISTORICAL SOCIETY

This fund is used to account for the property tax and expenses of the Historical Society, and is managed by the Commissioners. The society is required to present their budget annually to the Commissioners for approval to levy.

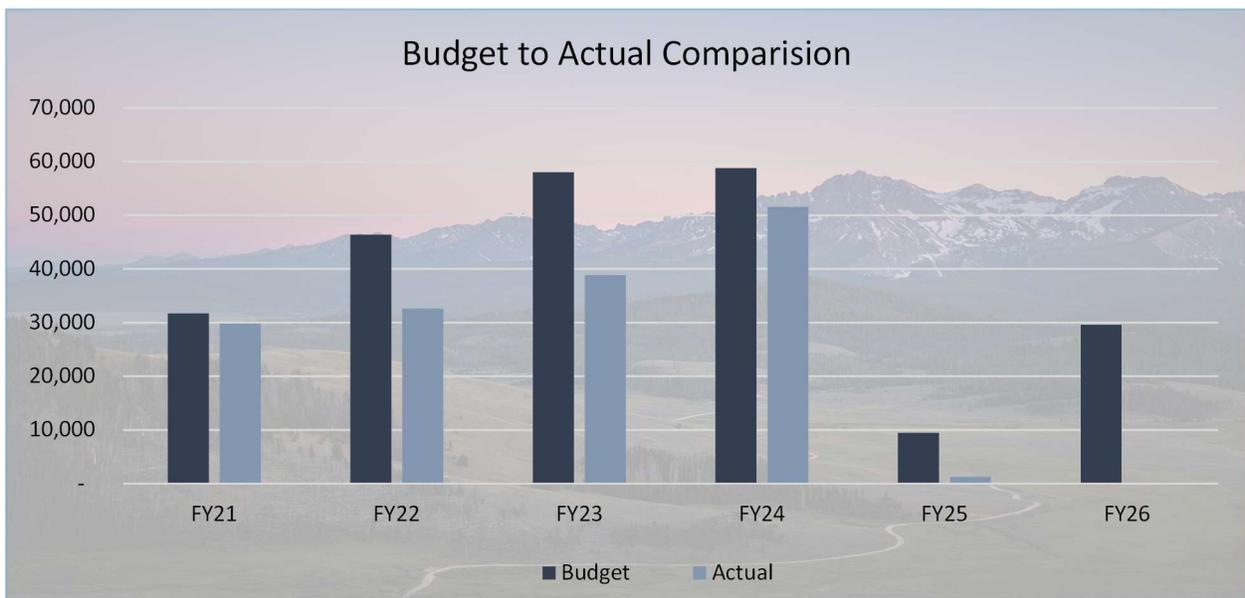
Statute: I.C. 31-864

Highlights:

- Total levy of \$9,550

Major Revenue Streams

- Property tax



Fund Summaries

Fund 35 – PARKS & WATERWAYS

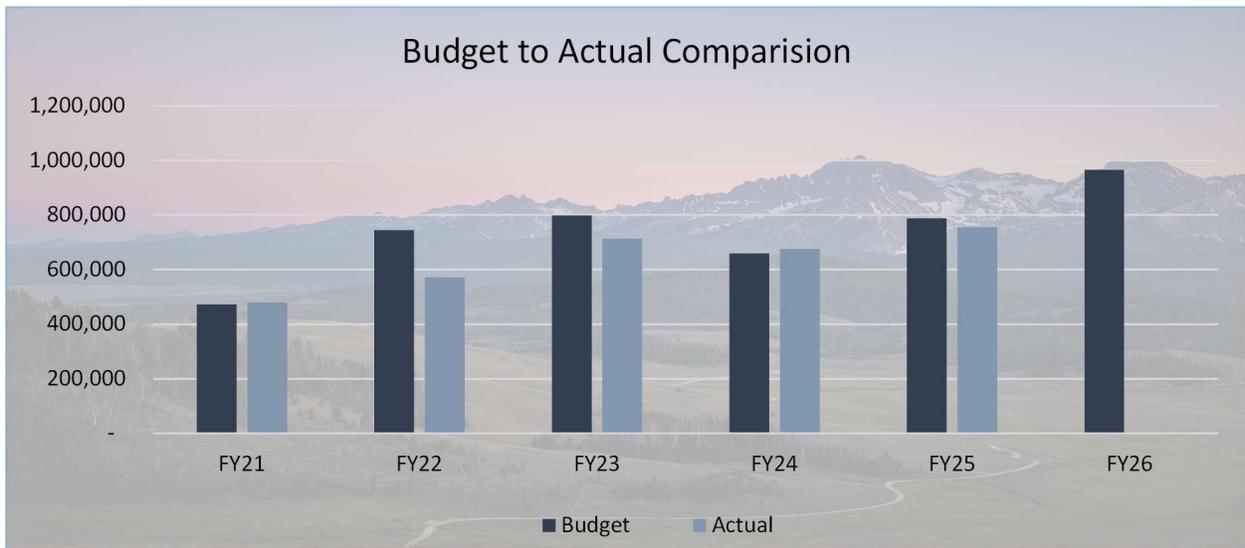
This fund is to account for all the operations of the Parks and Waterways Department and is managed by the Commissioners. This includes all personnel and operational expense related to the maintenance and upkeep of all the County’s 21 boat launches, boat launch fees, boat passes, 10 parks totaling over 162 acres, 3 cemeteries, recreational trails, 25 docks, RV dump stations, public restrooms, regulatory buoys, and marine vessel pump-outs. Kootenai County is the largest boating community in the State of Idaho, with approximately 20,000 registered boaters and just over 44,000 navigable acres for boaters to enjoy. This fund has a levy limit set by statute.

Statute: I.C. 63-805

Highlights:

Major Revenue Streams

- Property tax
- Boat launch fees



Fund Summaries

Fund 45 – DISTRICT COURT

The District Court Fund is used to capture the costs of providing the supporting operations for the State’s district court, including all supporting personnel and related operating costs. The management of departments in this fund is split between the elected Clerk and the Administrative Judge. The Clerk oversees the Court Clerks, and the Administrative Judge oversees the Trial Court Administrator. The Judge and several of their employees are State employees, as the State of Idaho runs the court system. The remainder of Trial Court staff are County employees, working under the direction of the Judge. This fund has a levy limit set by statute.

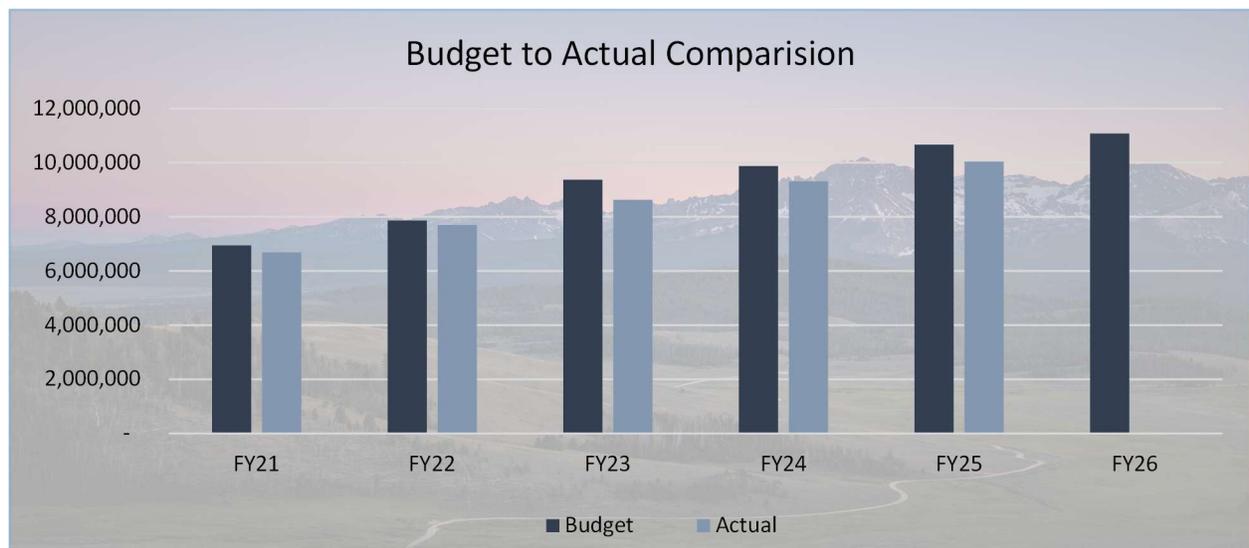
Statute: I.C. 31-867

Highlights:

- Increase in cost and volume of State required drug tests
- A new District Judge approved by the Supreme Court requires an additional judicial staff attorney and clerk

Major Revenue Streams

- Property tax
- State Liquor funds
- Court fees



Fund Summaries

Fund 46 – REVALUATION

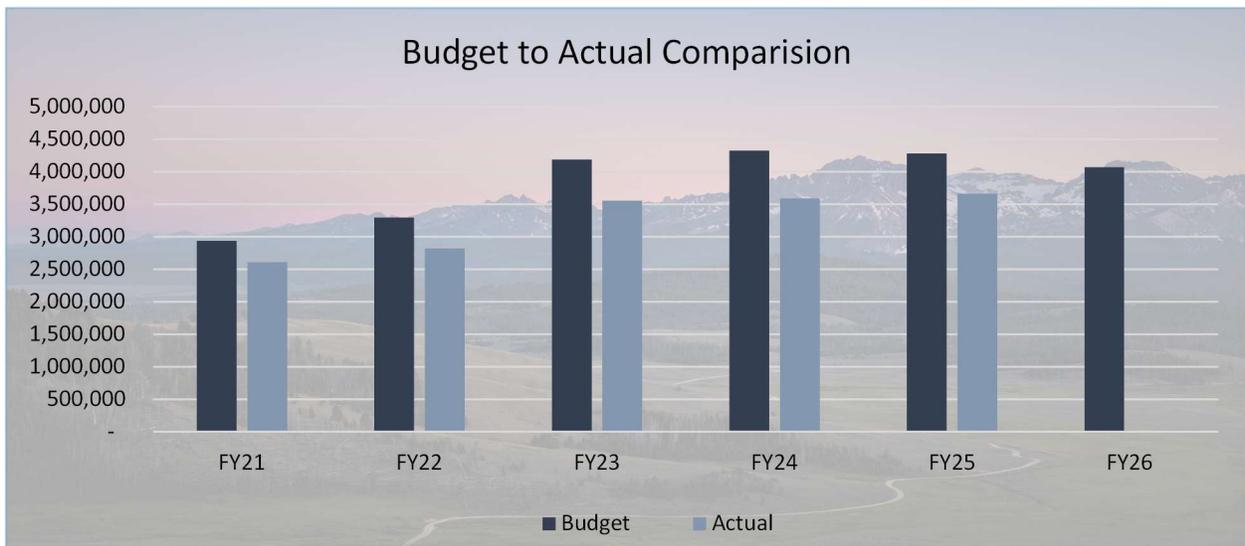
The Revaluation Fund is established by Idaho statute and captures the costs of the elected Assessor’s appraisal program. Statute mandates that each parcel be appraised every five years. The values of parcels in the County are determined by the Assessor and are remitted annually to the Auditor’s Office for calculation of property tax and levy rates. This fund contains the Mapping, Residential Appraisal, and Commercial Appraisal Departments, which play a crucial role in establishing market values countywide.

Statute: I.C. 63-314

Highlights:

Major Revenue Streams

- Property tax
- Fund balance



Fund Summaries

SPECIAL REVENUE FUNDS

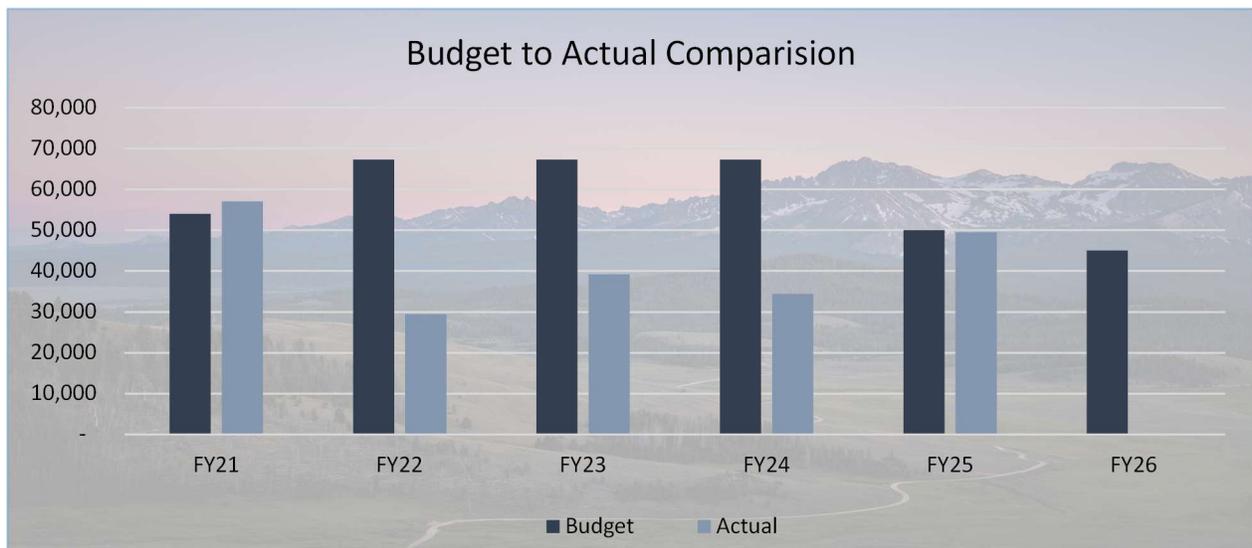
Fund Summaries

Fund 154 – JAIL COMMISSARY

This fund captures the activity in inmate trust accounts at the County Jail. Inmates can receive deposits into their accounts from friends and family to spend on items in the Jail’s commissary. This fund is overseen by the Sheriff.

Major Revenue Streams

- Inmate deposits



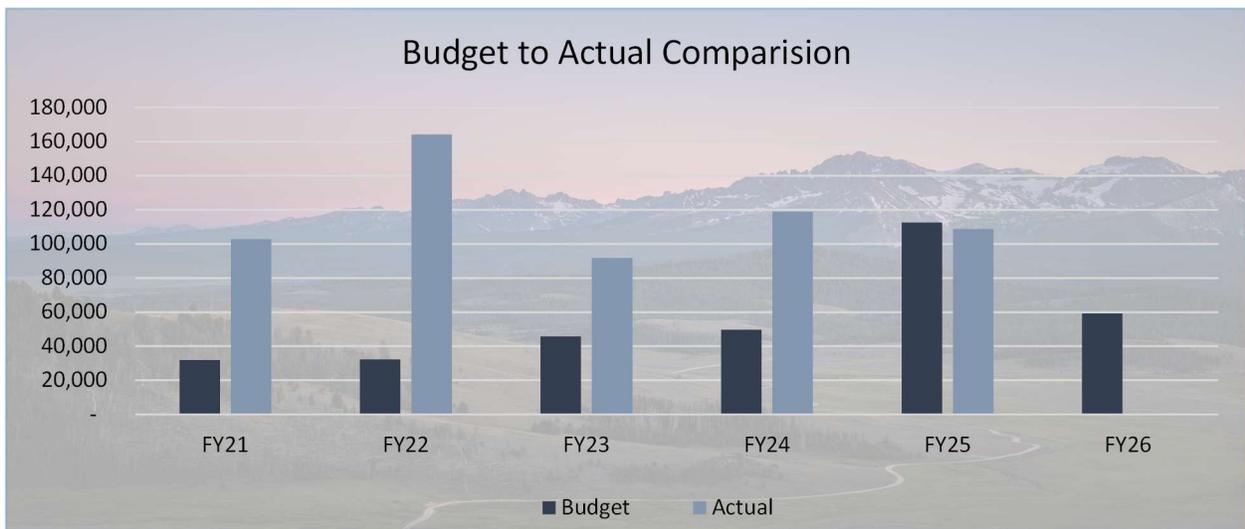
Fund Summaries

Fund 155 – SHERRIFF DONATION

This fund is used to account for all donations to Sheriff Departments. These are considered restricted donations. These funds go towards the Sheriff’s K-9 program, Holidays and Heroes, and Volunteer Search & Rescue. Any funds that are remaining at year-end are noted as deferred revenue and rolled into the next fiscal year

Major Revenue Streams

- Restricted donations



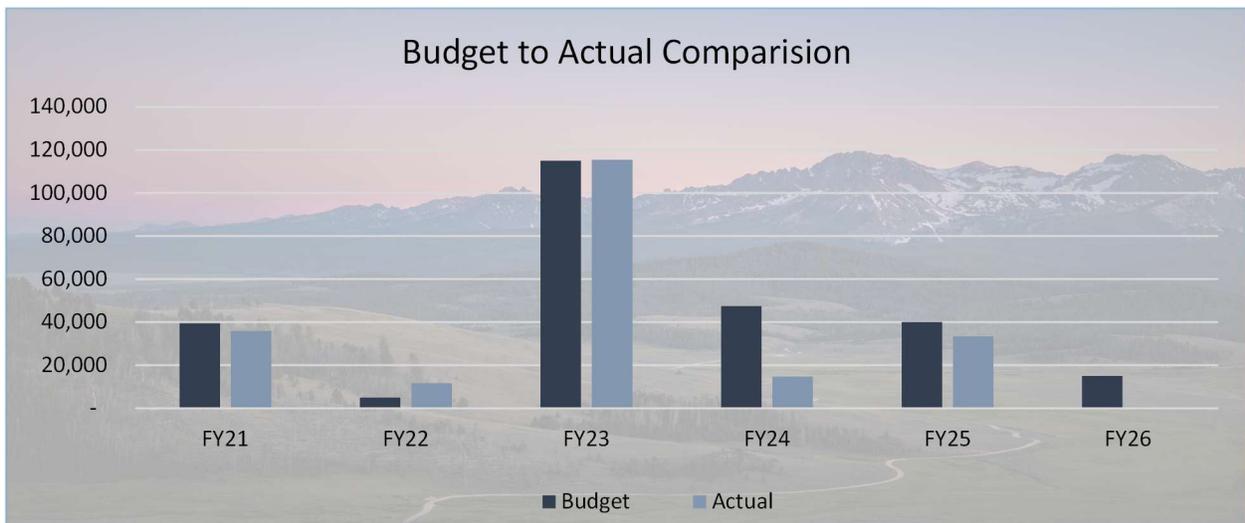
Fund Summaries

Fund 158 – DRUG SEIZURE

This fund is used to account for monies seized during an investigation and is overseen by the Sheriff. These funds are delineated between State and Federal funds and funds received as reimbursement for work on Federal Marshal cases. The State funds are 85% of forfeitures in civil cases, while the other 15% is remitted to the Prosecutor. These funds can be used for law enforcement activities related to drug enforcement.

Major Revenue Streams

- Forfeitures from civil cases
- Reimbursements from the State for overtime worked on the Federal Marshall Fugitive Taskforce



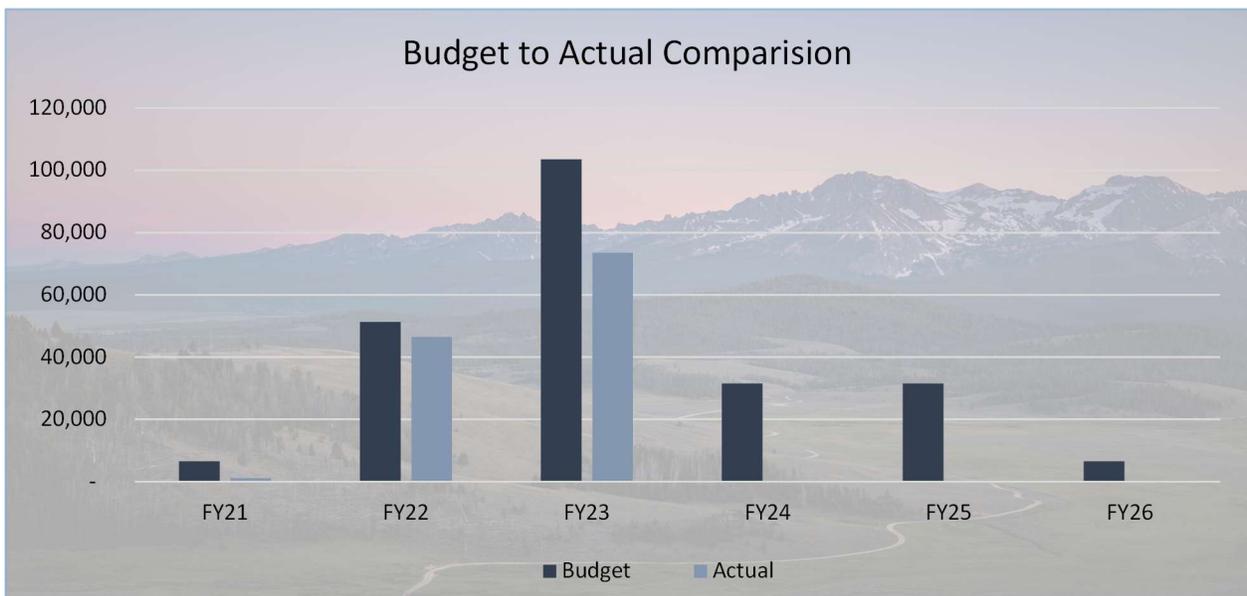
Fund Summaries

Fund 18 – CENTENNIAL TRAIL

The 1989 Joint Powers Agreement entered into by the City of Coeur d’Alene, City of Post Falls and Kootenai County memorializes an understanding for the ongoing shared maintenance of the Centennial Trail. Additionally, it states that each agency will contribute the sum of \$5,000 annually towards the maintenance of the trail. The funds are collected by the County and deposited into the dedicated account each year. In 2019, the Joint Powers Board decided to increase the contributions made by each agency to \$10,000, and in 2025 it was increased again to \$25,000 per agency and the Centennial Trail Foundation was added as a contributor, in an effort to increase the fund balance to cover increasing repair and maintenance costs due to the age of the trail. This fund is overseen by the Commissioners as part of the Recreation departments.

Major Revenue Streams

- Contributions from the County and Post Falls and Coeur d’Alene



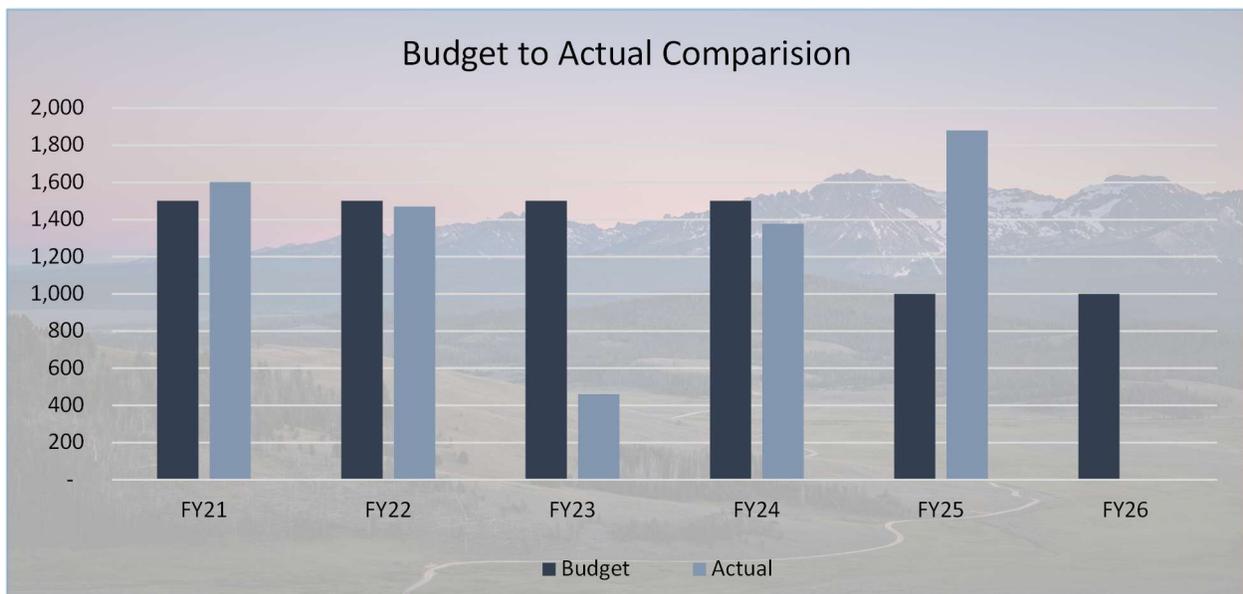
Fund Summaries

Fund 19 – TOURISM PROMOTION

This fund is to capture proceeds from the race track in Post Falls, the Greyhound Park. Current distribution to the Post Falls Chamber of Commerce is guided under Board Resolution 2001-57 Disbursement of Greyhound Park Funds. This rescinded the prior guidance established under Resolution No. 99-70 which split the funds equally between the Post Falls and Coeur d'Alene Chambers of Commerce. This fund is overseen by the Commissioners.

Major Revenue Streams

- Track proceeds



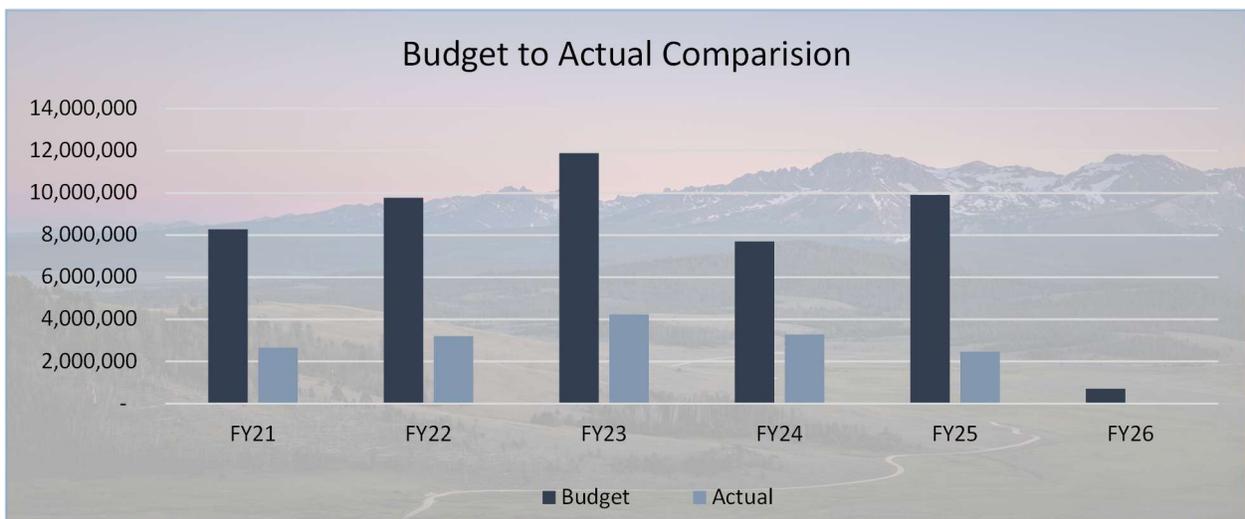
Fund Summaries

Fund 20 – PUBLIC TRANSPORT

The Public Transportation Fund is used for the sole purpose of tracking the County’s FTA and ITD grant funds received and the related activities. When the Kootenai Metropolitan Planning Organization was formed, the cities in the urban area of the County agreed that the County should manage the grants as a neutral party without jurisdictional interests. The Board agreed to accept responsibility for the system and now the County manages all aspects of the FTA and ITD grants in-house through the CityLink Transit Department. As a grant activity, the Public Transportation Fund does not accumulate a fund balance. Any balance due from the Federal Transit Administration or Idaho Transportation Department at year end is recorded as receivable or, conversely, if funds are received in advance they are noted as deferred revenue and rolled into the next fiscal year.

Major Revenue Streams

- Federal Transit Authority and Idaho Transportation Department grants



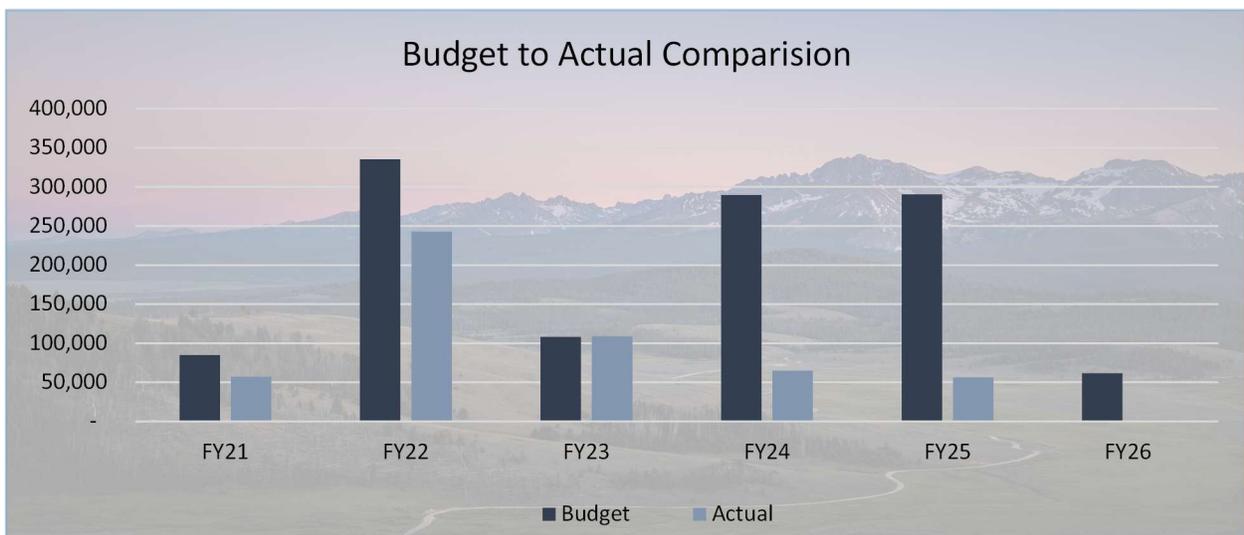
Fund Summaries

Fund 301 – AIRPORT SEWER FUND

The Airport Sewer Fund is managed by the Commissioners and was established per direction of the Board to assure the long term financial health of the airport sewer operations. A significant portion of these costs are reflected through the obligations to Hayden Area Regional Sewer Board (HARSB), approved by the Board under Resolution 2014-36. The fees charged for sewer services provided to airport tenants are the primary revenue source for these activities. These revenues pay for the annual recurring sewer operations and the funds necessary to meet the longer-term obligations noted above. Amounts paid for new sewer connections (ERUs – Equivalent Residential Units) will be deposited into this fund as they are sold by the airport to either new or existing clients.

Major Revenue Streams

- Water/sewer system fees



Fund Summaries

Fund 36 - SNOWMOBILE

The Snowmobile Fund is a sole purpose fund to pay for snowmobile recreation activities. A separate activity code has been established to capture the fees distributed from the State per IC 67-7106. The County previously charged a County Groomer Fee for the support of snowmobile operations and the law enforcement related to those activities. However, the Groomer Fees have been discontinued via Board resolution. Therefore, grooming activities were scaled back significantly starting in 2024. Net annual activity for the Sheriff's Recreation Safety activities under this fund are captured in a separate fund balance approved by the Board to be directed by the Sheriff for benefit of the snowmobile law enforcement activities. The fund is split between the Commissioners and the Sheriff.

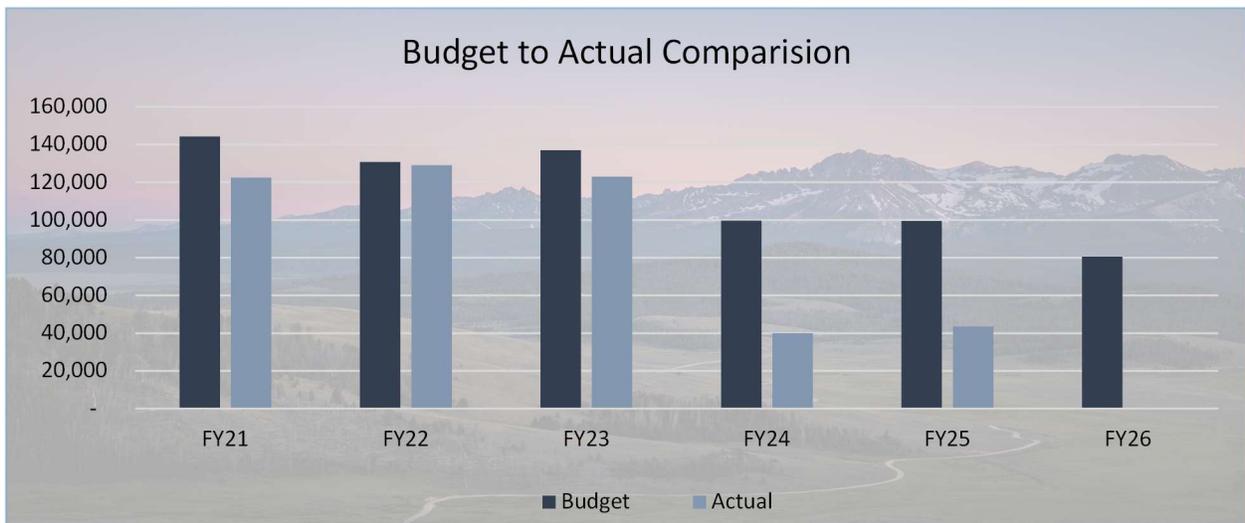
Statute: I.C. 67-7106

Highlights:

- Groomer Sticker Program discontinued

Major Revenue Streams

- Snowmobile registration fees from the State



Fund Summaries

Fund 37 - VESSEL

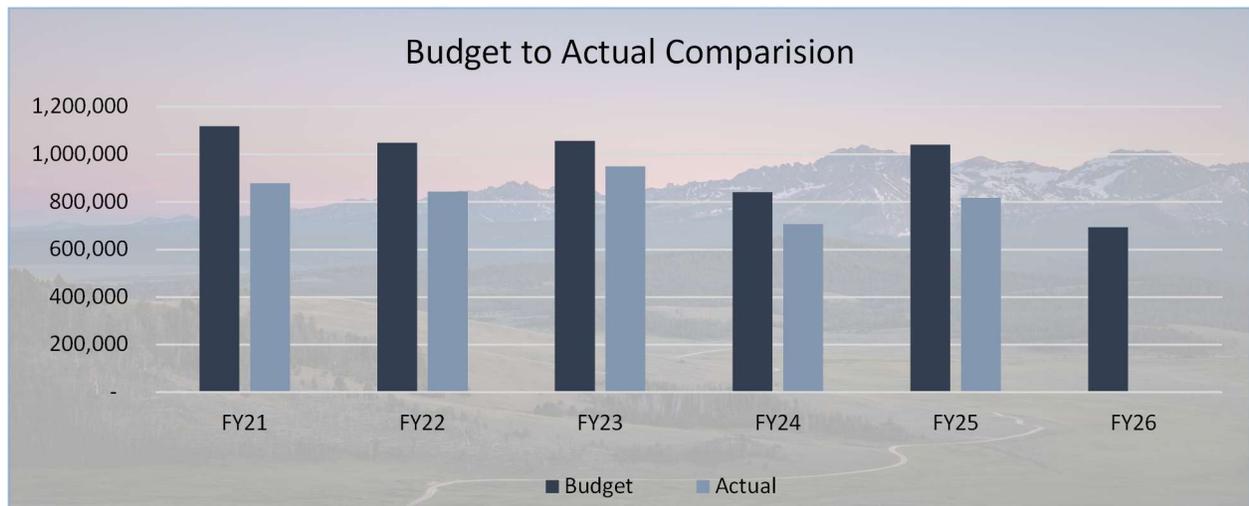
The Vessel Fund is funded with state vessel registration fees that are collected at various outlets including the County Department of Motor Vehicles. These funds are restricted and may only be used for maintenance and improvements at County boating facilities and for marine law enforcement activities, per statute. This fund encompasses departments from the Commissioners and the Sheriff. The Commissioners oversee the Parks & Waterways Department portion of the fund, and the Sheriff oversees the Marine Patrol deputies.

Statute: IDAPA 26.01.30-400(01)

Highlights

Major Revenue Streams

- Boater registration fees



Fund Summaries

Fund 38 – PUBLIC ACCESS

The Public Access Fund is based on a 1990 agreement between Hagadone Corporation and the Idaho State Board of Lands Commission concerning the construction of the floating golf green located on Lake Coeur d'Alene. Hagadone Corporation agreed to make annual payments for revenues generated from the floating green to the County to be placed in a dedicated account to be used to provide public access on Lake Coeur d'Alene. This fund is managed by the Commissioners. The funds received are restricted to projects that will benefit public access on Lake Coeur d'Alene. Historically, this has been used to purchase land on the lake for public access. Some of the purchases include the Pointer property in Cougar Bay, and Carlin Bay frontage.

Major Revenue Streams

- Payments from Hagadone Corp

Fund Summaries

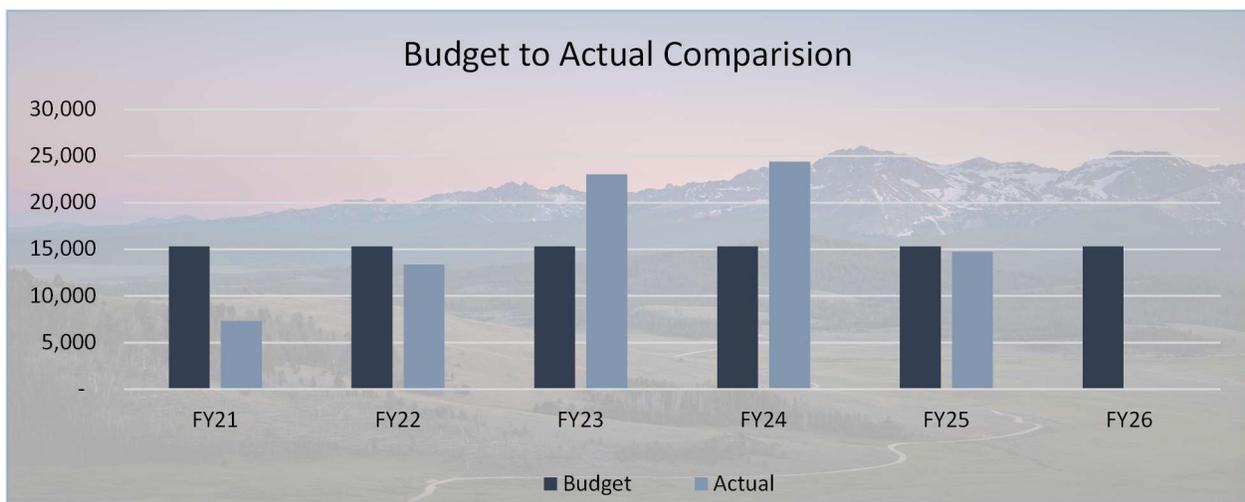
Fund 455 – COURT INTERLOCK

This fund is provided for in statute and captures the fees paid as a result of a court order for an ignition interlock device on DUI charges. Those found guilty on these charges must pay a fee to have an ignition interlock device installed on their vehicle while on probation, and those fees are captured in this fund. This revenue is restricted to be used only for drug and alcohol related expenses in the courts. These funds are often utilized by the Administrative Judge to offset the costs of drug tests in cases, as well as by Adult Misdemeanor Probation to purchase new interlock devices for probationers or to offset the personnel costs associated with Drug Court probationers.

Statute: I.C. 18-8010

Major Revenue Streams

- Interlock fees paid by probationers



Fund Summaries

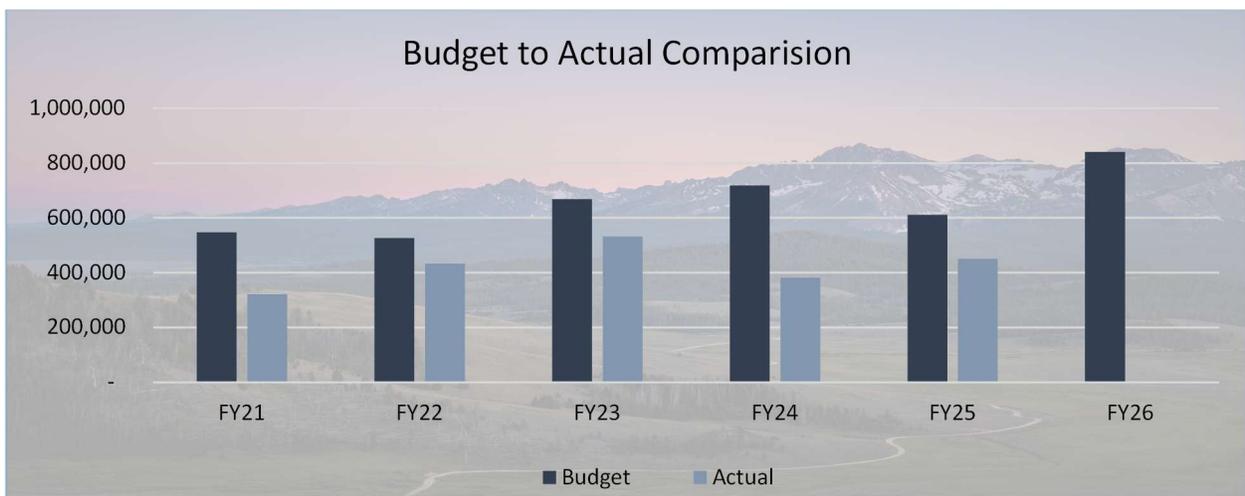
Fund 49 – AQUIFER PROTECTION DISTRICT

This fund was established to capture the funding and the costs for protecting the Spokane Valley-Rathdrum Prairie Aquifer, which is one of three sole-source aquifers in the state of Idaho and is also designated as a Sensitive Resource Aquifer by the EPA. This aquifer is the sole source of drinking water for most of Kootenai County and neighboring Spokane County in Washington. The District collects a per parcel fee each year in Kootenai County of \$5.74 from each parcel on the aquifer. This goes to protecting and maintaining the aquifer and started in fiscal year 2008. Most of the activity up to this point has been contractual services provided by Panhandle Health District in performing inspections and educational services. This fund is managed by the Commissioners.

Statute: I.C. 39-503

Major Revenue Streams

- Fee per year per parcel of \$5.74



Fund Summaries

ENTERPRISE FUND

Fund Summaries

Fund 60 – SOLID WASTE

The Solid Waste Fund is an enterprise fund which is used to capture activities that are intended to run like a business without direct tax support. This fund captures the activities of the County’s waste disposal system and is managed by the Commissioners. This means that the revenues generated are used to pay for the operations and any excess remains with the fund as retained earnings. It is these retained earnings that are used to accomplish the goals established in the capital plan.

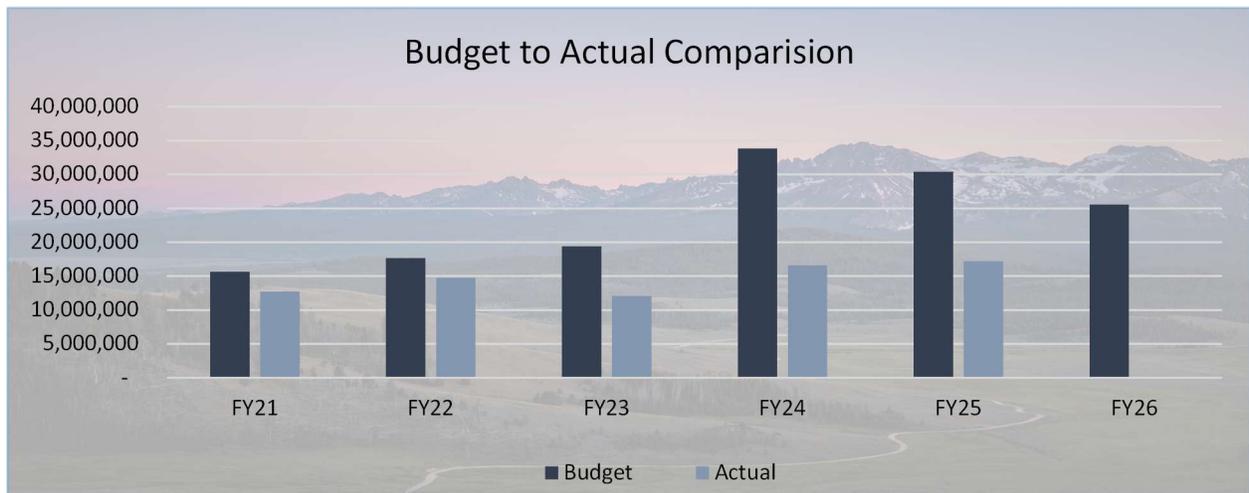
The Solid Waste Department has an active capital plan that is used to determine when significant expenditures are likely to occur in the future. This information is used for budgeting and fee setting purposes so that sufficient funding is available when the expenditures are required. The needs for the landfill, transfer sites, and equipment are the primary capital considerations that are funneled into the plan.

The fundamental goal has been to accumulate enough funding to avoid paying financing costs for any of the major projects or purchases. Typically, on a larger project this can save 25-40% on the overall cost of the project.

Statute: I.C. 31-4404

Major Revenue Streams

- Commercial waste disposal fees
- Scalehouse receipts
- Recycling revenue
- Fund balance



Fund Summaries

INTERNAL SERVICE FUND

Fund Summaries

Fund 14 – HEALTH INSURANCE

This fund is managed by the elected Commissioners and is used for the County’s self-insured medical, dental, and vision plans. The employee contributions for these plans are deducted from their paychecks and transferred into this fund along with the County’s contribution portion. This fund accounts for health insurance activities and costs provided to the County’s primary government departments and agencies on a cost reimbursement basis. This is the County’s only Internal Service Fund and any net gain or loss is eliminated for financial reporting purposes.

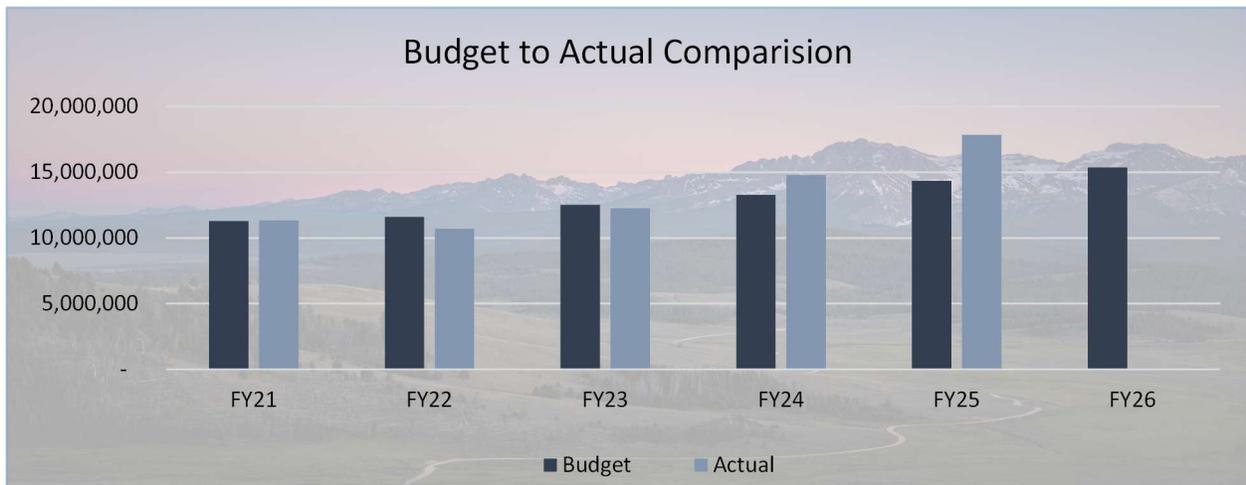
Internal Service Funds are used by government entities to bill back individual departments, on a cost reimbursement basis, for any activity that provides goods or services to multiple departments. Internal Service Funds are appropriate only for activities that are intended to operate on a break-even basis over time, therefore cost recovery is measured instead of profitability. Using an Internal Service Fund to allocate costs or bill back to departments provides a more complete picture of the true cost of operating a department and its programs. Because these insurance plans predominately benefit government rather than business-type functions, they are included within governmental activities in the government-wide financial statements.

Given that this fund runs on a reimbursement basis, it is important that any balances accumulated be used for this purpose. Historically, fund balance has been appropriated to help offset increased plan costs.

Additionally, balances in this fund provide coverage for claims between ‘expected claims’ (the funding position used in setting the annual budget) and the aggregate limit under the umbrella stop loss policy.

Major Revenue Streams

- Internal Reimbursements from departments



Fund Summaries

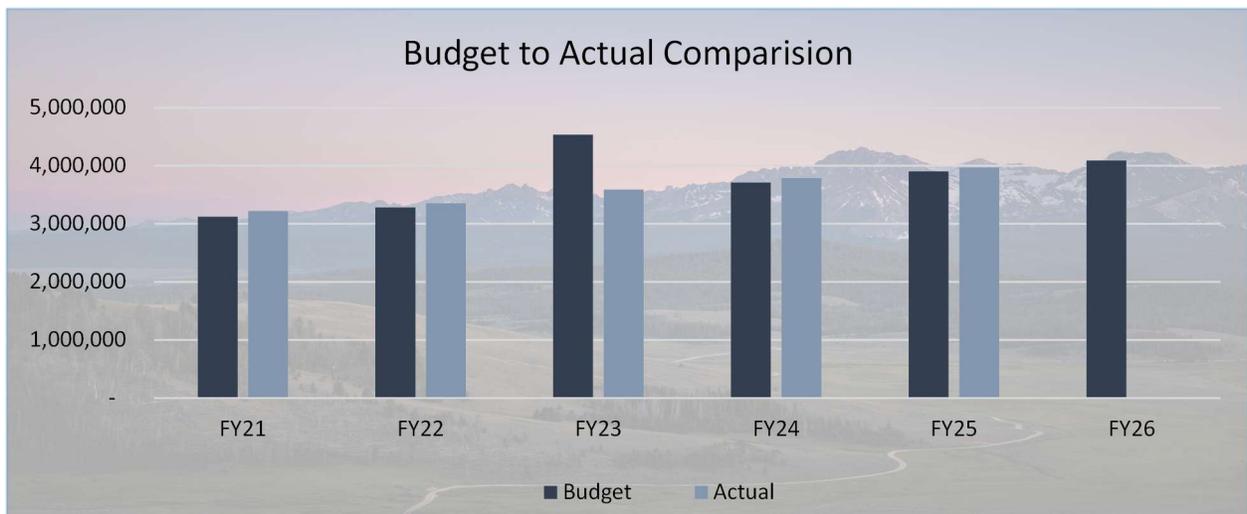
SPECIAL TAXING DISTRICT

Fund Summaries

Fund 47 – EMERGENCY MEDICAL SERVICES

The EMS Fund established by the County serves as the Ambulance Service District taxing authority authorized under State Statutes. The prime contractor is Kootenai County Emergency Management Services System (KCEMSS). KCEMSS is directed by a joint powers board consisting of one Kootenai County Commissioner, a City of Coeur d’Alene representative, and commission members from Kootenai Fire & Rescue, Northern Lakes Fire District, and one at-large commissioner from the rural fire districts. KCEMSS contracts with the fire districts to provide ambulance services within the County. KCEMSS is a discreetly presented component unit of the County. Component Units are legally separate organizations for which the County is financially accountable. A Discretely Presented Component Unit does not provide services exclusively to the County and therefore its financial information is reported in a separate column on the County’s government-wide financial statements. However, the County’s contributions to KCEMSS, including levy amount, are reported in Fund 47 and are included in the County’s financial statements.

Statute: I.C. 31-3908



A large moose with dark brown fur and small antlers is running through a calm lake. The water is splashing around its legs. In the background, there is a dense forest of trees with some yellow and orange foliage, and mountains under a clear sky. The scene is captured in a cinematic style with soft lighting.

DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES

BOARD OF COUNTY COMMISSIONERS



Marc Eberlein
District 1



Bruce Mattare
District 2



Leslie Duncan
District 3

The Board of County Commissioners (also referred to as the BOCC or Board of Commissioners) is the governing body of Kootenai County. Consisting of three elected officials, the Board serves as the taxing authority, the contracting body and the chief administrators of public funds.

The Board has final budget authority for the County as well as responsibility for development and implementation of

County policies and procedures, including personnel, financial, and facility needs in compliance with existing state and federal guidelines. For the FY26 Budget Adoption, the elected Commissioners were Marc Eberlein, Bruce Mattare, and Leslie Duncan.

Additionally, the Board oversees the daily operations of 15 departments which are directly under their authority.

The BOCC staff provides administrative and clerical support to the BOCC and other departments on a countywide basis.

BOCC DEPARTMENTS:

- Administration
- Adult Misdemeanor Probation
- Airport
- Building & Grounds / Reprographics
- Community Development
- Information Technology
- Juvenile Detention
- Juvenile Probation
- Public Transportation
- Recreation
 - Noxious Weed Control
 - Parks & Waterways
 - Snowmobile
- Solid Waste
- Veteran Services
- Community Services & External Partners

DEPARTMENT SUMMARIES

Departments	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted
BOCC	\$ 167,940,269	\$ 214,596,483	\$ 200,889,379	\$ 151,517,395	\$ 164,793,184
Revenue	\$ 111,111,322	\$ 137,000,599	\$ 126,373,423	\$ 99,943,842	\$ 106,556,294
001 Elected Offcl	\$ 23,580	\$ 251,354	\$ 550,840	\$ 200	\$ 250
002 Dept	\$ 17,009,664	\$ 17,800,329	\$ 20,715,904	\$ 22,660,524	\$ 26,871,692
003 Gen Accts	\$ 62,565,330	\$ 76,710,408	\$ 68,263,755	\$ 64,157,119	\$ 65,621,273
004 Tax Supprt	\$ 2,337,289	\$ 1,759,969	\$ 1,817,511	\$ 1,695,156	\$ 1,530,137
005 Transit	\$ 25,385	\$ 9,226	\$ 1,678	\$ -	\$ -
010 B & G	\$ 5	\$ (149,727)	\$ 6,376	\$ -	\$ -
018 Veterans Svc	\$ 247	\$ 744	\$ 633	\$ -	\$ -
020 Comm Develop	\$ 3,472,377	\$ 4,065,846	\$ 4,296,764	\$ 4,051,652	\$ 4,637,925
030 Repro/Mail Ctr	\$ 59,911	\$ 194,616	\$ 59,693	\$ 66,438	\$ 68,310
040 IT	\$ 866,105	\$ 692,323	\$ 436,578	\$ 293,178	\$ 293,178
053 Liability Ins	\$ 960,067	\$ 1,080,176	\$ 1,336,290	\$ 1,320,865	\$ 1,461,115
060 Public Defndr	\$ 4,979,848	\$ 7,378,872	\$ 169,704	\$ 242,698	\$ 270,498
070 Bus Svc	\$ 4,229,471	\$ 3,280,464	\$ 2,455,328	\$ 617,974	\$ 706,846
101 Airport	\$ 9,424,499	\$ 4,236,318	\$ 10,288,231	\$ 2,450,040	\$ 2,314,377
110 ARPA County Funding	\$ 2,555,019	\$ 16,701,983	\$ 12,801,704	\$ -	\$ -
120 911		\$ -			
128 JDET Ctr	\$ 334,502	\$ 202,593	\$ 286,634	\$ 185,087	\$ 205,150
132 AMP	\$ 322,810	\$ 331,965	\$ 321,703	\$ 314,075	\$ 405,162
139 Juv Pro	\$ 704,159	\$ 1,035,121	\$ 1,345,637	\$ 779,564	\$ 795,002
155 WW	\$ 480,758	\$ 471,760	\$ 353,521	\$ 317,331	\$ 359,392
165 CO Mgmt	\$ 41,032	\$ -			
167 State Mgmt	\$ 58,721	\$ 39,678	\$ 48,262	\$ 80,385	\$ 76,040
170 Aquifer Prot Dist	\$ 498,493	\$ 505,919	\$ 513,369	\$ 611,556	\$ 839,947
182 Ramsey Trnsfr Stn	\$ -	\$ -	\$ -	\$ -	\$ -
183 Prairie Trnsfr Stn	\$ -	\$ -	\$ -	\$ -	\$ -
187 Rural Sys	\$ -	\$ -	\$ -	\$ -	\$ -
190 Fighting Creek	\$ 162,052	\$ 400,663	\$ 303,306	\$ 100,000	\$ 100,000
Expenses	\$ 56,828,947	\$ 77,595,884	\$ 74,515,955	\$ 51,573,553	\$ 58,236,890
001 Elected Offcl	\$ 816,451	\$ 1,122,310	\$ 1,445,716	\$ 906,101	\$ 908,212
002 Dept	\$ 6,291,562	\$ 2,525,239	\$ 7,531,027	\$ 11,144,818	\$ 11,931,788
003 Gen Accts	\$ 3,275,782	\$ 6,482,232	\$ 10,605,746	\$ 3,380,538	\$ 4,787,790
004 Tax Supprt	\$ 2,333,622	\$ 1,749,243	\$ 1,681,331	\$ 1,695,156	\$ 1,530,137
005 Transit	\$ 344,568	\$ 307,770	\$ 47,175	\$ 65,491	\$ 3,712
010 B & G	\$ 821,426	\$ 998,162	\$ 1,310,655	\$ 1,273,947	\$ 1,404,419
018 Veterans Svc	\$ 163,420	\$ 261,655	\$ 285,144	\$ 280,674	\$ 298,115
020 Comm Develop	\$ 3,535,238	\$ 4,006,023	\$ 4,151,335	\$ 4,375,442	\$ 4,667,294
030 Repro/Mail Ctr	\$ 545,978	\$ 710,346	\$ 527,397	\$ 588,560	\$ 583,397
040 IT	\$ 3,976,833	\$ 4,213,854	\$ 3,824,807	\$ 3,733,146	\$ 3,819,719
053 Liability Ins	\$ 858,624	\$ 994,451	\$ 1,279,654	\$ 1,320,865	\$ 1,461,115
060 Public Defndr	\$ 4,798,406	\$ 6,608,076	\$ 228,390	\$ 242,698	\$ 270,498
070 Bus Svc	\$ 4,229,471	\$ 3,280,464	\$ 2,455,328	\$ 617,974	\$ 706,846
101 Airport	\$ 8,499,966	\$ 4,919,154	\$ 7,837,261	\$ 2,450,040	\$ 2,314,377
110 ARPA County Funding	\$ 2,555,019	\$ 16,701,983	\$ 12,801,704	\$ -	\$ -
120 911		\$ -			
128 JDET Ctr	\$ 3,215,232	\$ 3,416,957	\$ 3,709,237	\$ 3,607,950	\$ 3,779,404
132 AMP	\$ 1,121,796	\$ 1,364,363	\$ 1,500,653	\$ 1,496,155	\$ 1,611,664
139 Juv Pro	\$ 1,492,881	\$ 1,928,569	\$ 1,763,501	\$ 1,769,020	\$ 1,843,120
155 WW	\$ 525,309	\$ 449,777	\$ 267,656	\$ 317,331	\$ 359,392
165 CO Mgmt	\$ 28,035	\$ (3,277)			
167 State Mgmt	\$ 71,200	\$ 39,678	\$ 25,181	\$ 80,385	\$ 76,040
170 Aquifer Prot Dist	\$ 531,924	\$ 381,827	\$ 450,475	\$ 611,556	\$ 839,947
182 Ramsey Trnsfr Stn	\$ 2,834,933	\$ 3,153,683	\$ 3,483,475	\$ 3,852,854	\$ 3,606,281
183 Prairie Trnsfr Stn	\$ 1,466,953	\$ 2,427,660	\$ 2,357,547	\$ 3,056,609	\$ 2,701,570
187 Rural Sys	\$ 842,903	\$ 1,587,073	\$ 949,220	\$ 1,078,766	\$ 880,698
190 Fighting Creek	\$ 1,651,413	\$ 7,968,613	\$ 3,996,341	\$ 3,627,477	\$ 7,851,355
Grand Total	\$ 167,940,269	\$ 214,596,483	\$ 200,889,379	\$ 151,517,395	\$ 164,793,184

DEPARTMENT SUMMARIES

BOCC: ADMINISTRATION

DESCRIPTION

Pursuant to Idaho Code, the Board of County Commissioners (BOCC) serves as the governing body of Kootenai County, with final budget authority for all County departments. The BOCC is also responsible for development and implementation of County policies and procedures, including personnel, financial, and facility needs. Additionally, they directly oversee the daily operations of 15 County departments. The BOCC staff provides administrative and clerical support to the BOCC and other County departments, as well as handling a variety of customer service requests.

CHALLENGES & ACCOMPLISHMENTS

The BOCC and BOCC staff work diligently to answer all constituent and employee questions and concerns promptly. The BOCC gathers information necessary to make the best decisions possible for Kootenai County citizens and to ensure County business continues as necessary. In FY25, this was done through on-site Board meetings, off-site and virtual meetings with various agencies, and individual meetings with department heads and constituents.

Through dozens of public meetings with the Auditor Staff and other departments, the Board reviewed and approved the FY26 Budget. The Board began hosting Town Hall Meetings, giving community members opportunities to discuss key issues with their County Commissioners.

PERFORMANCE MEASURES

Performance measures available on the Commissioner's page of the Kootenai County website:
<https://www.kcgov.us/1072/Kootenai-County-Growth-and-service-level>

The "Kootenai County Growth and Service Levels Dashboard" shows how specific service areas are rated compared to their industry standard. This tool is offered to allow officials and the public to identify areas that require improvement and make informed decisions regarding the community's needs.

Various "Key Performance Indicators (KPIs)" are designed to give condensed information to interested parties using selected data sources. Also included here are the "Real-Time Budget Reports" showing actual to budgeted revenue and expenses by Elected Official and Department

The "Commissioner Voting Report" provides the voting record for each Commissioner since April 2024.

DEPARTMENT PRIORITIES

- Maintain cooperative efforts with other public & private entities to provide effective, cost-efficient leadership to the citizens of Kootenai County
- Work continuously with the other Elected Officials to review and discuss long-term planning issues
- Continue organizational oversight to protect County resources, consistent with Idaho Code
- Provide timely information via website and social media
- Provide prompt, efficient, friendly service to internal and external customers
- Provide continuous maintenance of BOCC records and official actions and develop methods for accurate retrieval of BOCC records

DEPARTMENT SUMMARIES

BOCC: ADMINISTRATION

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
001 Elected Offcl						
10 General Fund	\$ 839,006	\$ 801,951	\$ 877,979	\$ 879,480	\$ 915,390	\$ 896,131
003 Gen Accts						
10 General Fund	\$ 1,732,189	\$ 1,012,074	\$ 1,368,230	\$ 1,106,584	\$ 1,675,355	\$ 1,271,254
11 Replacement Reserve	\$ 1,938,593	\$ 866,876	\$ 8,173,667	\$ 3,641,194	\$ 15,542,249	\$ 9,316,971
15 Justice Fund	\$ 1,287,358	\$ 1,396,832	\$ 1,734,200	\$ 1,734,454	\$ 15,000	\$ 17,521
004 Tax Supprt						
18 Centennial Trail	\$ 103,500	\$ 73,546	\$ 31,500	\$ -	\$ 31,500	\$ -
19 Tourism Promo	\$ 1,500	\$ 461	\$ 1,500	\$ 1,377	\$ 1,000	\$ 1,879
31 CO Fair	\$ 526,808	\$ 535,200				
33 Health Dist	\$ 1,685,546	\$ 1,685,546	\$ 1,696,345	\$ 1,696,345	\$ 1,678,196	\$ 1,678,196
34 Hist Society	\$ 58,035	\$ 38,869	\$ 58,800	\$ 51,521	\$ 9,460	\$ 1,256
053 Liability Ins						
13 Liability Insurance	\$ 921,258	\$ 858,624	\$ 1,022,373	\$ 994,451	\$ 1,320,865	\$ 1,279,654
110 ARPA County Funding						
21 ARPA Recovery Funds	\$ 32,058,706	\$ 2,555,019	\$ 29,503,687	\$ 16,701,983	\$ 12,801,704	\$ 12,801,704
170 Aquifer Prot Dist						
49 Aquifer Protection	\$ 668,551	\$ 531,924	\$ 717,670	\$ 381,827	\$ 611,556	\$ 450,475
Grand Total	\$ 41,821,050	\$ 10,356,923	\$ 45,185,951	\$ 27,189,215	\$ 34,602,275	\$ 27,715,039

DEPARTMENT SUMMARIES

BOCC: ADULT MISDEMEANOR PROBATION

DESCRIPTION

Effective July 2008, Idaho Code 31-878 made it a duty to provide Adult Misdemeanor Probation (AMP) services for the County. The AMP Department provides supervision to numerous serious and high-risk misdemeanor offenders to reduce incarceration and recidivism. The AMP Department is required to proactively supervise those offenders to ensure public safety and court ordered compliance, by directing them in personal and community adjustment and holding them accountable.

CHALLENGES & ACCOMPLISHMENTS

The courts have continued to trend towards pleading cases down from felonies to misdemeanors, meaning that the level of violent offenders AMP is responsible to supervise is increasing dramatically. This means more serious offenses are being handled at the County level instead of the State, and many probationers are on long-term probation of up to 6 years. In addition, there has been a continual increase in felony and misdemeanor offenders moving from out of state, and AMP is required to take on the probationary duties for these probationers. AMP continues to supervise higher numbers of probationers that are high-risk and/or dual-supervised felons.

DEPARTMENT PRIORITIES

- Utilizing narcotic K9 to ensure offender compliance and public safety.
- Ensure all probationers receive fair professional supervision consistent with their risk level (LSI-r).
- Continue to work monthly with treatment providers to give the best avenues to recovery.
- Coordinate with the Court Clerks to collect all fees owed to the County for supervision.
- Continue formal training for our probation officers, keeping them up to date with best practices.
- Continue to improve and promote our K9 within our department and other agencies when possible.
- Continue the 24-hour support of all partner agencies during and after work hours.

DEPARTMENT SUMMARIES

Adult Misdemeanor Probation						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Reduce incarceration rates and mitigate the risks for re-offense by directing and assisting probationers in personal and community adjustment.	Continue to work with the Specialty Courts, DUI Court, Domestic Violence Court, Mental Health Court and Veterans Court.	Case referrals from court	660	623	577
3			Cases closed	310	378	335
4			Parole violations filed	313	318	211
5			SCRAM* participants	47	30	9
6			Unscheduled Jail Time (UJT)	326	496	440
7			Ensure offender compliance, deter criminal behaviors, ensure public safety, and lower recidivism by proactively supervising offenders, including high risk probationers and/or dual supervised felons.	Minimum field contacts/home visits of 100 per month.	Average home visits per year	93
8		Track active cases as a measurement of workload and for public awareness.	Active cases (does not include outstanding warrants)	716	726	610
9		Track outstanding warrants as a measurement of workload and for public awareness.	Outstanding warrants	484	517	539
Employee Engagement						
10	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
132 AMP	\$ 1,194,556	\$ 1,121,796	\$ 1,402,330	\$ 1,364,363	\$ 1,524,926	\$ 1,500,653
Grand Total	\$ 1,194,556	\$ 1,121,796	\$ 1,402,330	\$ 1,364,363	\$ 1,524,926	\$ 1,500,653

DEPARTMENT SUMMARIES

BOCC: AIRPORT

DESCRIPTION

The Coeur d'Alene Airport, Pappy Boyington Field, is a transportation facility owned and operated by Kootenai County. The Airport maintains a Federal Operating Certificate under FAR Part 139 for the operation of large aircraft (over thirty seats). The Airport provides a transportation center for business and industry, in support of the local community. Additionally, the Airport hosts flight training, commercial aviation businesses, manufacturing, recreational pilots, emergency response, and a US Forest Service Wildland firefighting air tanker and helitack base. The Airport periodically hosts aviation events for the general public and aviation enthusiasts such as the Coeur d'Alene Air Expo, which includes vendor aircraft displays and an opportunity to fly in a B-17 or B-25 aircraft. The Airport is also the site for the Bird Aviation Museum and Invention Center.

CHALLENGES & ACCOMPLISHMENTS

- Develop an air transportation facility to meet the needs of the aviation industry and the future economic development of Kootenai County.
- To generate both employment and income revenues to support economic development within Kootenai County.
- Continue to be self-supporting through lease and other fee-based revenues and avoid relying on property tax.
- Work continuously to update our infrastructure, our heavy equipment and vehicle fleet, and our buildings through innovative thinking.

DEPARTMENT PRIORITIES

- Make the best possible decisions every day for the Airport Area of Operations relating to surface conditions, air traffic levels, and safety.
- Continue established relationship with the Federal Aviation Administration and Idaho Division of Aeronautics to determine and obtain funding for prioritized construction and rehabilitation airport improvement projects.
- Continue developing the airside with the best utilization of available space for all Airport users.
- Develop and facilitate property acquisition for required safety areas and development.
- Improve and increase awareness of the Airport by employing various advertising methods, including a larger presence on social media.
- Use the Airport Sustainability Plan as a guide to self-sufficiency.

DEPARTMENT SUMMARIES

Airport						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Continue to strengthen the financial position of the Airport to facilitate sustainable development, utilized funds for grant match, and rely on operating revenues rather than property tax.	Invoice tenants in a timely manner and maintain AR balance > 90 days below \$100k	Accounts receivable balance over 90 days	\$ 5,896	\$ 11,615	\$ 70,449
3		Maintain lease revenues at a minimum of 70% of operating expenditures	Lease revenue as a % of personnel & operating expenditures	83%	41%	52%
4	Maintain compliance with granting agencies	Zero grant assurance or single audit findings	Grant assurance or single audit findings	-	-	-
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	2	1	1

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
101 Airport						
2 Dept Admin	\$ 1,183,507	\$ 1,100,272	\$ 1,840,367	\$ 1,984,277	\$ 1,944,031	\$ 1,761,222
3 Ops	\$ 447,521	\$ 626,632	\$ 936,450	\$ 912,677	\$ 1,564,458	\$ 1,061,655
5 Proj	\$ 11,200	\$ 10,825	\$ 11,200	\$ 1,201	\$ 11,200	\$ 19,176
Grand Total	\$ 1,642,228	\$ 1,737,729	\$ 2,788,017	\$ 2,898,155	\$ 3,519,689	\$ 2,842,052

DEPARTMENT SUMMARIES

BOCC: BUILDING & GROUNDS

DESCRIPTION

The Building & Grounds Department functions as the facility and operations department for the County and manages the daily operations and maintenance for multiple facilities. The department oversees all property leases, site certifications, facility compliance issues as well as capital building projects. In addition, the department assists with various projects for individual County departments. The department is responsible for future planning and identifying equipment or property that has outlived its life expectancy. This ensures the County's buildings and properties are a safe and comfortable place to do business, as well as avoiding costly breakdowns.

CHALLENGES & ACCOMPLISHMENTS

Commercial maintenance projects are becoming increasingly difficult to complete on time and within budget due to a combination of labor shortages, rapidly rising construction costs, and the impact of tariffs. Limited availability of skilled trades leads to scheduling delays and higher labor rates, while fluctuating material prices make it challenging to maintain accurate cost estimates. Tariffs further strain supply chains by increasing the cost of imported materials and extending lead times. Together, these factors create significant uncertainty and require more careful planning and resource management to keep projects on track.

- Completion of the Justice Center Addition
- Replace remainder of outdated heating and cooling systems at the Jail
- Continue to work on the replacement of heating and cooling systems in Administration Campus Buildings
- Update HVAC control systems at the Administration Campus
- Plan for future expansion projects to support the County's future needs such as the Coroner's Autopsy Lab, 911 Call Center and support departments that continue to outgrow current space

DEPARTMENT PRIORITIES

- Identify equipment and property in need of repair/replacement and budget accordingly.
- Provide safe, clean, accessible and operational facilities for public and County personnel.
- Closely monitor State and Federal building standards or codes.
- Closely monitor facility employee access.

DEPARTMENT SUMMARIES

Building & Grounds						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Maintain current safety/security standards, building code standards, and energy efficient technology.	Maintain fire/security systems.	Annual fire backflow valve test/inspection performed	1	1	1
3			Annual fire extinguisher inspection performed	1	1	1
4			Semi-annual backup generator tests performed	2	2	2
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	4	4	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> BOCC						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 010 B & G						
0 Indir Admin	\$ 862,047	\$ 821,426	\$ 997,433	\$ 998,162	\$ 1,297,961	\$ 1,310,655
Grand Total	\$ 862,047	\$ 821,426	\$ 997,433	\$ 998,162	\$ 1,297,961	\$ 1,310,655

DEPARTMENT SUMMARIES

BOCC: COMMUNITY DEVELOPMENT

DESCRIPTION

The Community Development Department provides essential services for property protection and the promotion of public health, safety, and property by administering land use regulations, zoning, building codes, and property maintenance standards. It supports responsible growth through management of the Comprehensive Plan, FEMA flood programs, road naming and addressing, and Area of Impact (AOI) agreements. Using a fully electronic permitting system, the department processes thousands of applications each year with strong customer service, high standards of transparency, and regulatory compliance.

CHALLENGES & ACCOMPLISHMENTS

Despite high demand, the Community Development Department delivered strong performance and service improvements. Highlights include enhanced permitting transparency through automated status tracking, improved code enforcement outcomes, foundational progress on comprehensive plan modernization, and consistently high-quality customer service reflected in positive public feedback.

DEPARTMENT PRIORITIES

General Staff

- Increase credibility by expanding the certifications Community Development Staff achieve and maintain.
- Focus on customer service by improving interpersonal skills, more precise explanations and responsiveness.
- Provide education and awareness training to the general public, including the CDA Association of Realtors Surf and Turf, North Idaho Building Contractors Association and Our Gem Symposium.

Current Planning Staff

- Assist Planning Commission and the Board of County Commissioners with a complete update of the Comprehensive Plan.
- Coordinate with cities to revise and establish new Areas of Impact.

DEPARTMENT SUMMARIES

Community Development						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
Building permits issued						
2	Facilitate informed decision-making for the BOCC regarding growth, land use, etc.	Track key metrics showing local trends.	Single family residences/manufactured homes	334	257	337
3			Manufactured/Mobile homes permanent foundation	31	21	26
4			Multi-Family construction	3	2	2
5			Mobile homes temporary foundation	38	20	8
6			New nonresidential construction	65	22	23
7			Additions, alterations, and repairs	615	523	716
Permit/Project Review (Building & Front Counter Planning)						
8	Ensure customers receive timely service.	Complete initial plan review for small building project permits no later than five (5) business days.	Average number of business days to complete initial plan review for small building project permits	5	4	2
9		Complete initial plan review for single family home permits within forty-five (45) business days.	Average number of business days to complete initial plan review for single family home permits	69	58	42
10		Complete initial plan review for commercial permits within fifty (50) business days.	Average number of business days to complete initial plan review for commercial permits	72	68	44
11		Conduct Project Completeness Review within ten (10) days of receiving application.	Average number of days to conduct project completeness review after receiving application	9	7	4
12		Return 95% of customer inquiries within 24 hours of contact.	Percentage of customer inquiries returned within 24 hours of contact	82	87	97
Code Enforcement						
13	Ensure compliance with applicable code regulations.	Reduce repeat violators by 20% through education and early compliance strategies.	Percentage of repeat violators reduced	6	14	21
14		Increase resolution rate of 75% of all cases within 180 days of opening.	Rate of cases resolved within 180 days of opening	42	51	75
Employee Engagement						
15	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	6	0	2

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
020 Comm Develop						
3 Ops	\$ 3,611,594	\$ 3,535,238	\$ 4,241,050	\$ 4,006,023	\$ 4,448,085	\$ 4,151,335
Grand Total	\$ 3,611,594	\$ 3,535,238	\$ 4,241,050	\$ 4,006,023	\$ 4,448,085	\$ 4,151,335

DEPARTMENT SUMMARIES

BOCC: INFORMATION TECHNOLOGY

DESCRIPTION

Information Technology (IT) provides technology-related services to the departments within the County's organizational umbrella. The main function of the IT Department is to provide County employees with the information, training, tools and support necessary to be productive, responsive, and creative in meeting the needs of the public.

CHALLENGES & ACCOMPLISHMENTS

Implementation of the On-Base Document Management System has been a great success and is expected to continue for the next few years. On-Base provides electronic document storage and allows for the automation of many manual tasks through workflow processes and forms creation (BOCC agenda process, Budget workflow, Employee Onboarding, etc.) Additional customization is possible through staff programming. One of the biggest accomplishments in FY2025 has been the conversion of the Airport Microsoft Access database to a more modernized system with better reporting features. There are a number of other departmental Access databases that we will be converting to On-Base as the project moves forward. We are looking at migrating from our server virtualization vendor VMWare due to cost increases.

Examples of successful IT projects completed in FY2025 included an upgrade to the County's wireless system via server and equipment upgrades. Cybersecurity continues to be a primary focus of the IT Department, and we have multiple ongoing projects to address the ever-changing landscape of computer security, including edge network security and dual-factor authentication.

DEPARTMENT PRIORITIES

- System Management services for the development and enhancement of County software.
- Technical liaison between County and third-party hardware and software vendors.
- Purchase, installation, support and maintenance of County technological assets.
- Management of communication infrastructure (Telephone, Internet, Network)
- Consultation and training of employees in the effective use of technology.
- The mission of the IT Department is to provide cost-effective computing solutions that enable each County department to operate efficiently and effectively. This is achieved by providing:
 - Citizens with rapid access to accurate and responsive information about Kootenai County, its services and its activities via user-friendly and interactive technologies.
 - Employees with information, training, tools and support are necessary to be productive, responsive and creative in meeting the needs of the public.
 - Management with information, training, tools and support necessary to effectively plan and conduct County operations, encourage innovation and meet the changing demands of its citizenry.
 - Departments with the information necessary to make informed hardware and software purchases based upon County standards.
- Provide a healthy and productive working environment for IT employees in which innovation and creativity are rewarded, incentives are attainable, and the results are measurable.

DEPARTMENT SUMMARIES

Information Technology						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Proactively assess IT needs and present project estimates to BOCC for consideration of fund balance assignment.	Maintain \$1.5 million in assigned fund balance	Assigned IT fund balance	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Employee Engagement						
3	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	2	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
040 IT						
0 Indir Admin	\$ 3,786,186	\$ 3,158,831	\$ 4,115,607	\$ 3,523,749	\$ 4,035,539	\$ 3,545,327
5 Proj	\$ 1,082,705	\$ 818,003	\$ 926,115	\$ 690,106	\$ 453,275	\$ 279,480
Grand Total	\$ 4,868,891	\$ 3,976,833	\$ 5,041,722	\$ 4,213,854	\$ 4,488,814	\$ 3,824,807

DEPARTMENT SUMMARIES

BOCC: JUVENILE DETENTION

DESCRIPTION

The District 1 Juvenile Detention Center (JDC) provides secure confinement for juveniles primarily from the five northern counties and the Coeur d'Alene Tribe. 87% of all juveniles detained in FY25 were from Kootenai County. Several services and programs are offered. School is an integral program at JDC. POST certification is required for all security staff who help to ensure a safe environment with emphasis on accountability and skills competency. A grant funded Mental Health Clinician is on staff. The MHC facilitates connections to services between the community, the juvenile and their family. Operational standards of this facility are guided by State, Federal PREA and USDA standards.

CHALLENGES & ACCOMPLISHMENTS

Projected juvenile populations and programming needs guide our decisions for budget preparation.

- Upgraded to Web based Case Management Systems (CMS) database in FY24. Completed training users for new system in FY25
- In FY25, three Facility Training Officer (FTO) positions were vacated and refilled. Two staff completed POST instructor development and received certification.
- In FY25, nine staff were trained to facilitate interactive Life Skills and Anger Management groups with the residents.
- In FY25 a full-time Registered Nurse position was replaced with two part-time positions. This change increased the number of days per week a nurse is on duty while also providing cost savings to the County.
- Staff met or exceeded training requirements in 2025

DEPARTMENT PRIORITIES

The primary goal of our organization is to provide a safe and secure environment for those juveniles who are detained. Additionally, we partner with the Juvenile Probation Department in providing community service through the WILD (Work in Lieu of Detention) program. Our budget is aligned with the County's mission to provide professional service regarding public safety, essential services, and responsible management of public assets.

- Provide staff with quality and cost-effective training, meeting or exceeding industry standards and requirements.
- Monthly evaluations are completed to ensure compliance with State and Federal USDA, National School Lunch and PREA standards.
- Evaluate and adjust facility programming monthly, targeting needs of the juvenile population.
- Clinician program is reviewed quarterly to determine effectiveness across the State of Idaho.

DEPARTMENT SUMMARIES

Juvenile Detention								
#	Goal	Objective	Performance Measure	2023	2024	2025 Est		
Financial Stewardship								
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below				
Operational Effectiveness								
2	Comply with State and Federal standards	Track juvenile detention metrics.	Total intakes (includes warrants & unscheduled detention time)	648	587	662		
3			Male intakes	433	405	478		
4			Female intakes	215	182	173		
5			New Charges	622	327	234		
6			Court turn-ins		139	174		
7			Warrants		89	103		
8			Average daily population	18	14	16		
9			Average number of days held in custody	10.5	9	10		
10			Booked by County					
11			Kootenai			584	543	564
12			Benewah			16	15	32
13			Shoshone			22	9	29
14			Latah			15	9	13
15			Tribe/other			11	11	24
16			Court transports/number of residents transported			142/205	158 & 178	163 & 215
17			Other transports/number of residents transported			52/52	65 & 65	42 & 42
18			Non-custody juveniles community service hours completed			582	884	1,068
19			Meet or exceed Idaho Secure Juvenile Detention standards in IDAPA 05.01.02		State compliance inspection results	compliant	compliant	compliant
20			Comply with Federal PREA standards, demonstrated during annual PREA audit		PREA triennial audit results	n/a	n/a	compliant
21			Comply with USDA child nutrition program standards		USDA compliance	compliant	compliant	compliant
22			All detention officers must complete POST academy		Number of staff that completed POST academy		5	1
23			Clinician to interview minimum of 90% of juveniles entering facility per State requirements		Percentage of juveniles interviewed by the clinician	100%	100%	100%
Employee Engagement								
24	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	3	2	0		

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
128 JDET Ctr						
3 Ops	\$ 3,545,418	\$ 3,144,994	\$ 3,563,753	\$ 3,349,015	\$ 3,664,142	\$ 3,629,704
4 Grants	\$ 76,828	\$ 70,238	\$ 81,825	\$ 67,942	\$ 85,189	\$ 79,533
Grand Total	\$ 3,622,246	\$ 3,215,232	\$ 3,645,578	\$ 3,416,957	\$ 3,749,331	\$ 3,709,237

DEPARTMENT SUMMARIES

BOCC: JUVENILE PROBATION

DESCRIPTION

The Juvenile Probation Department provides court ordered supervision and related support services to adjudicated youth and their families/guardians. Services provided by Juvenile Probation include but are not limited to: preparation of Court ordered Social Investigative Reports, Court ordered offender supervision, Electronic Home Monitoring, Work in Lieu of Detention (WILD) Program and Arise Anger Management Program. The overall goal of the Juvenile Probation Department is to assist young people in avoiding delinquent behavior and to grow into mature adults and to do so without endangering the community.

CHALLENGES & ACCOMPLISHMENTS

Community safety will continue to be this department's major focus, followed by offender accountability, and competency building. Factors influencing the Department's current and future service delivery include but are not limited to: state and federal funding levels; continued escalation of supervised probation cases, many of which now include severe mental health issues. The Juvenile Probation Department currently utilizes over 20 community volunteers for various programs which include the Mentoring Program, 301 Program, My Choice Panels, Girls Circle, First Tee Program, Anglers Art, Creative Youth Art Program and Equine Therapy/Horsemanship Program.

The Juvenile Probation Department and Director maintain meticulous data records as the information is utilized for Department of Juvenile Corrections annual reporting requirements and grant writing. This data is collected monthly, quarterly and annually and maintained by the Director. The significant quantifiable data includes:

- Number of cases supervised monthly broken down by Probation Officer.
- Annual race/ethnicity; gender; age; successful/non-successful discharges; numbers of petitions filed broken down as felony, misdemeanor and status offenses; and recidivism rate.
- Attendance records of clients for all programs and classes facilitated and/or referred to.
- Dollar amount of restitution collected and offender attendance numbers at the various victim panels.
- Work In Lieu of Detention (WILD) numbers of participants; hours of community service performed; wages saved in dollars; and detention savings in dollars.
- Training records for all Juvenile Probation Department staff.

DEPARTMENT PRIORITIES

In order to continue to meet the goals of this state's Juvenile Justice theme of the "Balanced Approach" (Community Safety – Accountability – Competency Development), the department anticipates the continuation of a number of already successful programs, dependent on cost and resources available.

- Be responsive to the needs of and advocate for the victims of juvenile crime in Kootenai County.
- Enhance the department's staff development opportunities to ensure the citizens of Kootenai County receive professional, fair, and dedicated Juvenile Probation supervision services.

**SCRAM (Secure Continuous Remote Alcohol Monitoring) is a transdermal alcohol monitoring system that can be attached to the probationer via an ankle bracelet.*

DEPARTMENT SUMMARIES

Juvenile Probation						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Comply with Department of Juvenile Corrections reporting requirements.	Track juvenile probation metrics.	Case referrals from court	379	334	377
3			Cases closed	274	344	329
4			Probation violations filed	93	96	90
5			*SCRAM participants	7	43	32
6			Unscheduled Jail Time (UJT)			
7			Home Visits	460	665	643
8			School Visits	558	1013	925
9			Office Visits	482	863	875
10			Active cases (does not include outstanding warrants)			294
11			Outstanding warrants			8
Employee Engagement						
12	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	1.6	0	1

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
139 Juv Pro						
3 Ops	\$ 1,496,980	\$ 1,443,234	\$ 1,929,203	\$ 1,887,526	\$ 1,787,508	\$ 1,721,936
4 Grants	\$ 51,169	\$ 49,647	\$ 41,148	\$ 41,043	\$ 46,306	\$ 41,565
Grand Total	\$ 1,548,149	\$ 1,492,881	\$ 1,970,351	\$ 1,928,569	\$ 1,833,814	\$ 1,763,501

DEPARTMENT SUMMARIES

BOCC: PUBLIC TRANSPORTATION CITYLINK

DESCRIPTION

Citylink North manages public transportation services in Kootenai County, providing fixed-route and ADA paratransit bus service in collaboration with the Coeur d'Alene Tribe, Kootenai Health, and local municipalities. The system comprises three primary routes:

- **A Route:** Connects the Coeur d'Alene core area with Post Falls, Dalton Gardens, and Hayden.
- **B Route:** Provides east-west connections from Coeur d'Alene through Huetter to Post Falls.
- **C Route:** Offers north-south connections within Coeur d'Alene and southern Hayden.
The service is fully funded by grants, ensuring no fiscal impact on the county budget.

CHALLENGES & ACCOMPLISHMENTS

- **System Growth & Capacity:** Continued population increases in Kootenai County have led to higher demand for reliable public transportation. Citylink is working with partner agencies to evaluate service levels, improve route efficiency, and plan for future fleet needs.
- **Riverstone Transit Center:** Now a fully established mobility hub, the center continues to support strong ridership and operational efficiency. Recent efforts have focused on improving passenger amenities, enhancing safety features, and planning future capacity upgrades to accommodate regional growth.
- **Planning:** The Strategic Service Plan continues to guide improvements to route design, service frequency, and multimodal connections. Current work includes developing a Cost Allocation Model, advancing ADA-compliant bus stop upgrades, and evaluating ways to integrate emerging mobility options..
- **Asset Management:** Maintenance needs are increasing as the fleet ages. Citylink is coordinating with partners to prioritize vehicle replacement schedules and secure grant funding for long-term capital needs.

DEPARTMENT PRIORITIES

- **Cost-Effective Coordination:** Collaborate to deliver efficient transportation throughout Kootenai County.
- **Inclusive Service Demand:** Work with providers to meet the needs of seniors, individuals with disabilities, veterans, and low-income residents.
- **Mobility Options:** Enhance connections to various mobility options with improved safety and payment systems.
- **Economic and Quality of Life Improvement:** Increase access to employment, education, health care, and recreation through public transit services.
- **Safety:** Maintain a safe transportation system for users and the public.
- **Security:** Ensure resilience against threats and events affecting the system.
- **Service Effectiveness:** Monitor travel times, service frequency, and ridership levels.
- **Service Efficiency:** Maximize ridership coverage to serve a broad population.
- **Asset Management:** Maintain property and equipment in optimal repair and performance.

DEPARTMENT SUMMARIES

Transit Department (CityLink)					
#	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship					
1	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness					
Fixed Route					
2	Service Effectiveness	Service area square miles	32	32	32
3	Service Effectiveness	Number of operating fixed routes	3	3	3
4	Service Effectiveness	Annual Trips (UPT)	115,395	121,854	138,879
5	Service Effectiveness	Average daily trips (300 operational days)	385	406	463
6	Service Efficiency	Operational Revenue Vehicles	7	7	7
7	Asset Management	Average fleet age in years	3	4	5
8	Service Efficiency	Annual Vehicle Revenue Miles (VRM)	152,295	156,615	156,615
9	Service Efficiency	Annual Vehicle Revenue Hours (VRH)	11,076	11,037	11,037
10	Asset Management	Operational vehicles purchased	-	-	-
11	Asset Management	Vehicles disposed of	6	-	-
12	Service Efficiency	Operating Expenses	\$ 563,989	\$ 652,421	\$ 741,288
13	Service Efficiency	Federal funding	\$ 563,989	\$ 652,421	\$ 733,488
14	Service Efficiency	Local funding	\$ -	\$ -	\$ 7,800
15	Asset Management	Capital Expenses	\$ -	\$ -	\$ -
16	Service Efficiency	Federal funding	\$ -	\$ -	\$ -
17	Service Efficiency	Local funding	\$ -	\$ -	\$ -
18	Service Efficiency	Operating Expenses per VRM	\$ 3.70	\$ 4.17	\$ 4.73
19	Service Efficiency	Operating Expenses per VRH	\$ 50.92	\$ 59.11	\$ 67.16
20	Service Efficiency	Operating Expenses per UPT	\$ 4.89	\$ 5.35	\$ 5.34
21	Service Efficiency	UPT per VRM (passengers per mile)	0.76	0.78	0.89
22	Service Efficiency	UPT per VRH (passengers per hour)	10.42	11.04	12.58
Paratransit					
23	Service Effectiveness	Annual Trips (UPT)	34,929	34,237	34,748
24	Service Effectiveness	Average daily trips (300 operational days)	116	114	116
25	Service Efficiency	Operational Revenue Vehicles	13	17	17
26	Asset Management	Average fleet age in years	6	3	4
27	Service Efficiency	Annual Vehicle Revenue Miles (VRM)	210,859	212,407	220,394
28	Service Efficiency	Annual Vehicle Revenue Hours (VRH)	13,030	15,771	16,262
29	Asset Management	Operational vehicles purchased	2	6	-
30	Asset Management	Vehicles disposed of	-	4	-
31	Service Efficiency	Operating Expenses	\$ 688,026	\$ 797,204	\$ 914,123
32	Service Efficiency	Federal funding	\$ 678,261	\$ 792,199	\$ 904,142

DEPARTMENT SUMMARIES

33	Service Efficiency	Local funding	\$ 9,765	\$ 5,005	\$ 9,981
34	Asset Management	Capital Expenses	\$ 496,061	\$ 930,232	\$ 90,528
35	Service Efficiency	Federal funding	\$ 290,711	\$ 786,182	\$ 75,363
36	Service Efficiency	Local funding	\$ 205,350	\$ 144,051	\$ 15,165
37	Service Efficiency	Operating Expenses per VRM	\$ 3.26	\$ 3.75	\$ 4.15
38	Service Efficiency	Operating Expenses per VRH	\$ 52.80	\$ 50.55	\$ 56.21
39	Service Efficiency	Operating Expenses per UPT	\$ 19.70	\$ 23.28	\$ 26.31
40	Service Efficiency	UPT per VRM (passengers per mile)	0.17	0.16	0.16
41	Service Efficiency	UPT per VRH (passengers per hour)	2.68	2.17	2.14
42	Service Efficiency	Percentage of federal funding for staff at the beginning of each budget year*	63%	61%	92%
43	Service Efficiency	Percentage of property tax funding for staff at the beginning of each budget year*	37%	39%	8%
44	Service Efficiency	Number of FTE's (full time employees) at the beginning of each budget year*	9	9	7

Employee Engagement

45	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	1	2	2
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+ *No Data Available*

TBD *Data is To Be Determined*

* For FY22-FY23, staff for Transit were combined with Resource Management Office

UPT *Annual Unlinked Trips - the number of passengers who board public transportation vehicles*

VRM *Annual Vehicle Revenue Miles - the miles a vehicle actually travels while in revenue service*

VRH *Annual Vehicle Revenue Hours - the hours a vehicle actually travels while in revenue service*

VOMS *Vehicles Operated in Maximum Service - the largest number of vehicles operated at any one time during the day, normally the rush hour periods.*

Revenue Service - *the operation of a transit vehicle during the period which passengers can board and ride on the vehicle*

Revenue Vehicle - *the rolling stock (bus, van, etc) used to provide revenue service for passengers*

Service Vehicle - *vehicles used to indirectly deliver transit service, maintain revenue vehicles, and perform transit-oriented activities*

Facility - *transit facilities include spaces that are required for boarding and alighting activity of passengers, infrastructure (system) needed for bus vehicles to service passengers maintain and store vehicles, etc.*

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
005 Transit						
0 Indir Admin	\$ 352,906	\$ 344,568	\$ 419,126	\$ 307,770	\$ 66,308	\$ 47,175
070 Bus Svc						
4 Grants	\$ 11,886,540	\$ 4,229,471	\$ 7,692,932	\$ 3,280,464	\$ 9,896,777	\$ 2,455,328
Grand Total	\$ 12,239,446	\$ 4,574,039	\$ 8,112,058	\$ 3,588,234	\$ 9,963,085	\$ 2,502,503

DEPARTMENT SUMMARIES

BOCC: NOXIOUS WEED CONTROL

DESCRIPTION

The Idaho State Department of Agriculture (ISDA) coordinates a statewide invasive species management and control program, acting to protect the integrity of the State's natural resources from the biological degradation caused by invasive plants. Idaho Code Title 22, Chapter 24 Noxious Weeds requires the County to establish and maintain a program for the control of noxious weeds. Kootenai County works to meet the state requirements through the Noxious Weed Control Program. This is accomplished by coordinating with landowners/land managers to control noxious weeds on public land, identifying and mapping infestations, and educating the public using multiple communication tools.

CHALLENGES & ACCOMPLISHMENTS

In 2025 Kootenai County Noxious Weed Control worked with landowners on nine properties to remove Cogon Grass, an *Early Detection Rapid Response* listed (highest priority) noxious weed and set up recurring follow-up monitoring in accordance with Idaho Code. This EDRR response took priority over all other department activities. In conjunction with Nez Perce Biocontrol Center, the Department released biocontrol agents on two properties targeting Rush Skeletonweed. The Department provided public education by assisting with the State Forestry Contest, presenting at Farm to Table, handing out noxious weed books, and providing recommendations to the owners of every parcel inspected. The Department also provided 47 pieces of equipment at no cost which citizens used to treat noxious weeds on approximately 151 acres. Additionally, the Department treated 335 acres of county-owned property.

DEPARTMENT PRIORITIES

The goal of the Department is to fulfill Idaho Code 22-2406 by inspecting public and private lands within Kootenai County for the presence of noxious weeds, mapping infestations across the County, submitting map data to ISDA, and providing education to the public on the reasons and best methods to treat noxious weeds.

To improve efficiency the County is divided geographically into square mile sections using the Public Land Survey System. The Department inspects as many properties as possible within a section before moving to the next section.

The ultimate objective is to inspect every property in the County. This directly supports the mission statement of Kootenai County regarding public safety and preservation of natural resources for the common well-being of our citizens.

Success is primarily defined by the number of acres inspected, and the number of citizens assisted. This year the Department completed inspections of 88 parcels, totaling 3,868 acres, which covered 6 sections of the County.

DEPARTMENT SUMMARIES

Noxious Weed Control						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Fulfill Idaho Code 22-2406.	Inspect and treat public and private lands within the County.	Acres inspected for noxious weeds	2,093	3,810	3,868
3			County owned acres treated for noxious weeds	281	325	335
4			Acres treated by citizens via loan-out program	291	250	151
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
32 Noxious Weed Control	\$ 386,559	\$ 350,872	\$ 396,623	\$ 411,731	\$ 412,921	\$ 396,639
Grand Total	\$ 386,559	\$ 350,872	\$ 396,623	\$ 411,731	\$ 412,921	\$ 396,639

DEPARTMENT SUMMARIES

BOCC: PARKS & WATERWAYS

DESCRIPTION

Kootenai County has the largest boating community in the State of Idaho with approximately 27,000 registered boaters and just over 44,000 navigable acres for boaters to enjoy. The Department is responsible for managing and maintaining County parks, marine facilities, spillway and flood levy, recreational trails, an RV dump station, undeveloped rural properties, and two cemeteries. The Kootenai County Waterways Department is recognized as a “boating improvement program” by the State of Idaho in accordance with Idaho State Boating Act. The Idaho State Boating Act allows counties that have developed “boating improvement programs” to receive funds from the State Vessel Account. These funds are used by counties for the protection and promotion of safety, waterways improvements, creation and improvement of parking areas for boating purposes, making and improving boat ramps and mooring, marking of waterways, search and rescue, and all things incident to such purposes including the purchase of real and personal property.

CHALLENGES & ACCOMPLISHMENTS

In addition to constructing a new dock at Bayview Boat Launch and a new fixed pier dock system at the Upper Twin Boat Launch, the Department also completed ongoing maintenance and repairs at the County’s boat launches, public trail systems, and park facilities.

DEPARTMENT PRIORITIES

The mission of the Department is to provide the recreational users of County facilities with safe, clean, and suitable facilities, which best meet their needs in the most cost-effective way possible. This will be accomplished by applying the County’s values and operating principles of professionalism, customer service, accountability, communication, and teamwork in our efforts to serve the citizens of Kootenai County. The County’s investment in parks, waterways, and other recreational facilities should be managed to benefit the greatest number of people in the best possible manner. It is the goal of the Department to provide fun, safe, clean, and suitable facilities for the public to use. Recreation provides jobs, revenue for local businesses, and has a significant impact on the overall social and economic health of Kootenai County.

The Department measures performance by completing projects listed in its strategic plan by fiscal year and comparing annual revenue trends. The Department Director routinely inspects facilities to ensure they are maintained commensurately with the public’s expectations. The Department also works closely with the Sheriff’s Office to maintain a high level of public safety and compliance at County recreational facilities.

DEPARTMENT SUMMARIES

#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Work closely with the Sheriff's Office to maintain a high level of public safety and compliance at County recreational facilities.	Park Rangers issue boat citations when necessary.	Number of boat launch citations issued	739	759	887
3	Collect revenues from boaters that directly maintain and expand boating facilities.	Provide for the purchase of boat launch passes	Number of boat launch passes sold 1st Pass/2nd Pass	2,286/397	2,283/435	2,242/382
4	Maintain and expand facilities to accommodate citizen demand.	Track registered boats to measure strain on existing facilities	Registered boats - Kootenai County Designation	27,304	27,716	TBD
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
18 Centennial Trail	\$ 103,500	\$ 73,546	\$ 31,500	\$ -	\$ 31,500	\$ -
35 Parks	\$ 797,755	\$ 713,129	\$ 659,177	\$ 675,700	\$ 787,745	\$ 754,249
37 CO Vessel	\$ 412,454	\$ 351,008	\$ 351,356	\$ 284,581	\$ 320,329	\$ 267,056
Grand Total	\$ 1,313,709	\$ 1,137,682	\$ 1,042,033	\$ 960,282	\$ 1,139,574	\$ 1,021,305

DEPARTMENT SUMMARIES

BOCC: SNOW GROOMERS

DESCRIPTION

The Snow Groomer Department is responsible for grooming approximately 300 miles of snowmobile trails in the Coeur d'Alene National Forest and portions of Shoshone and Bonner Counties. Snow grooming programs are described in Idaho Code 67-7106.

CHALLENGES & ACCOMPLISHMENTS

Challenges can vary each year based on snow conditions and vacillating revenues, necessary to operate the program. Some common challenges include but are not limited to; windstorms which cause trees to fall and block trails, low snow conditions, or extreme cold temperatures. Unique to operations in the backcountry during winter, major mechanical failures to grooming equipment creates challenges mobilizing parts and personnel necessary to make repairs.

Performance is measured by observing the total number of trail miles groomed in comparison with previous years, utilizing similar funding appropriations, and comparable weather conditions.

Performance will also be measured by observing the number of mechanical failures, damage to equipment, customer feedback, and potential accidents.

DEPARTMENT PRIORITIES

The Department's goals and objectives are to provide the best-groomed trails in the State of Idaho, while operating within available funding sources. This will be accomplished by continually improving the efficiency and safety of the program through training, implementation of new technologies, travel routes, and partnerships with private and public entities.

DEPARTMENT SUMMARIES

Snowgroomers					
#	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship					
1	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
2	Track miles groomed for citizen advisory board and to ensure operations are commensurate with funding levels.	Miles of snow trails groomed	3,619	244	655
Employee Engagement					
3	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
36 Snowmobile	\$ 114,932	\$ 99,235	\$ 91,490	\$ 36,400	\$ 80,443	\$ 25,181
Grand Total	\$ 114,932	\$ 99,235	\$ 91,490	\$ 36,400	\$ 80,443	\$ 25,181

DEPARTMENT SUMMARIES

BOCC: REPROGRAPHICS MAIL CENTER

DESCRIPTION

The Reprographics Mail Center is responsible for providing printing and bindery services for all Kootenai County departments and tax supported entities within Kootenai County. The Department also provides shipping and mailing services for all Kootenai County departments as well as supporting some printing needs for partnering public agencies including cities, the Fair, and The University of Idaho Extensions Office.

CHALLENGES & ACCOMPLISHMENTS

- Increase delivery locations without adding additional personnel.
- Perform services with professionalism and provide consistent product quality.
- Research other vendors for best cost and quality of supplies used by departments.

DEPARTMENT PRIORITIES

- Manage supply purchasing to ensure best pricing is obtained.
- Provide printing in the most cost-effective manner, and provide professional quality and customer service.
- Provide consistent accountability, service and transparency within the County financial system.
- Use Reprographics digital printers for cost savings to all Kootenai County departments.
- Educate departments of the ease of using Reprographic printers and the cost savings this will create for them.
- Increase the knowledge of departments on the various shipping services offered.
- Improve customer service based on feedback from the departments.
- Process postal mail and parcels for timely delivery, cost savings and quality service.

DEPARTMENT SUMMARIES

Reprographics					
#	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship					
1	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness					
2	Offset operational costs with revenues from other agencies	Printing revenue from outside agencies	\$ 14,511	\$ 11,569	\$ 10,128
Employee Engagement					
3	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
030 Repro/Mail Ctr	\$ 631,810	\$ 545,978	\$ 612,344	\$ 710,346	\$ 592,383	\$ 527,397
Grand Total	\$ 631,810	\$ 545,978	\$ 612,344	\$ 710,346	\$ 592,383	\$ 527,397

DEPARTMENT SUMMARIES

BOCC: SOLID WASTE

DESCRIPTION

Kootenai County operates a solid waste disposal system under the provisions of Idaho Code §31- 4401. Idaho Code does not specifically direct the County to establish a particular method of waste disposal, rather it leaves it to the County to decide what best meets their needs.

The Department is an affordable asset to Kootenai County providing financial stability for the County's financial future. This enterprise-funded program is currently debt-free, manages assets appropriately, and maintains fiscal responsibility for operations, development, equipment, expansion, and future landfill closure and post closure costs.

CHALLENGES & ACCOMPLISHMENTS

Population growth in Kootenai County is an ever-present challenge for solid waste disposal systems. Keeping a close eye on landfill space and appropriately planning landfill expansion constructions in a timely manner requires a keen eye on financial planning. Taking advantage of economies of scale and public/private partnerships helps in keeping costs down.

DEPARTMENT PRIORITIES

- Continually assess and change our safety program to make sure it meets our needs. Zero time-loss accidents are easily measured and have a high pay off in terms of insurance premiums and productivity.
- Customer counts are completed at all staffed rural sites and transfer stations. Five (5) documented complaints per 1,000 served will be the standard for success.
- Any avoidable environmental damage is unacceptable. Staffing of rural residential collection sites, relocating sites out of environmentally sensitive areas, completing all required environmental assessments at the landfill and transfer stations help us meet this objective. Measure for success is no substantial damage to the environment.

The Solid Waste Department Mission Statement states that the Department will “Protect the health and well-being for all citizens affected directly or indirectly now and in the future; provide environmentally sound facilities and operations before, during and after the disposal of solid waste; provide effective and efficient means of solid waste disposal to the citizens of Kootenai County; and cost effective means of waste disposal for all citizens.”

DEPARTMENT SUMMARIES

Solid Waste						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Educate the BOCC and public regarding landfill expansions, rural site expansions, environmental impact, community needs, budget development, and equipment investments.	Track landfill and transfer station utilization via various metrics that demonstrate strain on facilities.	Gallons (in millions) of leachate processed and hauled	7.87	6.39	6.00
3			Customer site visits	793,582	817,071	816,000
4			Processed tons	249,000	249,058	247,000
5			Divert as much weight as possible from the landfill in order for it to last as long as possible.	Keep overall landfill growth at 5% or less.	Landfill growth	-1.30%
6	Total weight in the landfill helps us measure how long it will last. Care must be taken to compact garbage as tight as possible to maximize the use of available air space.	Keep compaction rates in excess of 1,450 lbs per cubic yard	Compaction rate of lbs per cubic yard (measured every 5 years via a life cycle analysis)	1,538 lbs per cubic yard (2021 life cycle analysis)		
Employee Engagement						
7	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	13	0	2

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
002 Dept	\$ 9,455,147	\$ 5,227,562	\$ 9,621,538	\$ 1,437,808	\$ 10,063,343	\$ 6,380,138
182 Ramsey Trnsfr Stn	\$ 3,417,057	\$ 2,834,933	\$ 4,165,280	\$ 3,153,683	\$ 4,460,770	\$ 3,483,475
183 Prairie Trnsfr Stn	\$ 2,159,216	\$ 1,466,953	\$ 3,479,341	\$ 2,427,660	\$ 3,707,613	\$ 2,357,547
187 Rural Sys	\$ 953,681	\$ 842,903	\$ 1,518,452	\$ 1,587,073	\$ 1,117,801	\$ 949,220
190 Fighting Creek	\$ 3,399,220	\$ 1,651,413	\$ 15,031,964	\$ 7,968,613	\$ 11,026,665	\$ 3,996,341
Grand Total	\$ 19,384,321	\$ 12,023,763	\$ 33,816,575	\$ 16,574,836	\$ 30,376,192	\$ 17,166,721

DEPARTMENT SUMMARIES

BOCC: VETERAN SERVICES

DESCRIPTION

The Veteran Services Office (VSO) is a discretionary department that supports federal Veterans Services to assist the Nation's veterans in obtaining the wide range of VA Benefits. The Veteran Service Officer is an advocate for veterans and their family members. The Officer provides professional technical assistance in obtaining a wide range of entitled VA benefits and stands as the County's number one resource for all veteran issues. As of 2022, Kootenai County has the second largest veteran population in the State of Idaho. Veterans make up 10.5% of the County's population, not including immediate family members and survivors. Over 6,000 veterans utilize the services of this Office on an annual basis.

CHALLENGES & ACCOMPLISHMENTS

The Veteran Services Office continues to be a top performing office in the state with a high success rate on claims and has earned a reputation in the community for providing quality services. This Office's success was attributed to the high level of customer service and dedication provided by the VSO team, support from the County Board of Commissioners and other County staff, and its close partnership with the Idaho Division of Veterans Services, the Dept. of Veterans Affairs, and other local, State and Federal stakeholders. Success is attributed to veterans and their families putting their trust and confidence in the VSO. It is important that the County keep pace with the growth, changes and enhancements to VA benefits programs to better serve the veterans in Kootenai County. Specifically, North Idaho in recent years has become a preretirement/retirement destination which particularly affects Elder Care services.

DEPARTMENT PRIORITIES

- Maintain a high level of certification and education for the Veteran Services Officer (VSO) and staff through National and State training programs.
- Leverage technology so that the VSO can serve the veterans in a more timely and efficient manner.
- Remain committed to the VSO creed "to help every Veteran and their family members with integrity, honesty and professional ethics."
- Continued partnerships in the community with the VA, State, County, private and public entities to best serve the Veterans and their family members.
- Partner with Service Organizations like the Kootenai County Veterans Council to facilitate services and communicate with veterans in the County.
- Coordinate with various Elected Officials to address veteran needs and/or individual issues as they arise.

DEPARTMENT SUMMARIES

Veteran Services						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
			VA expenditures by type of claim			
2	Act as an advocate for the Veteran to the VA in filing for VA benefits.	Quantify claims paid by the VA for Veterans as a result of VSO assistance.	Compensation/Pension	\$ 118,883,000	\$ 140,000,000	\$ 117,237,134
3			Education/Voc Rehab	\$ 5,746,000	\$ 5,900,000	N/A
4			Insurance and Indemnity	\$ 506,000	\$ 900,000	\$ 831,900
5			Medical Care	\$ 85,039,000	\$ 100,000,000	N/A
6			Average % of Veterans seen and most common claim filed			
7		Articulate service levels based on Veteran and claim type.	WWII (hearing loss/pension)	8%	5%	5%
8			Korean (hearing loss/pension)	9%	9%	6%
9			Vietnam (hearing loss/agent orange presumptives)	35%	35%	31%
10			Gulf War/OEF/OIF (PTSD/sustained injuries/education)	27%	30%	31%
11			Peace Time (hearing loss/sustained injuries)	15%	15%	20%
			Other (survivor DIC/pension)	6%	6%	2%
			Community Outreach			
12			Shut-in visits average per month	2	2	3
13	Provide outreach opportunities throughout Kootenai County to better facilitate getting the VSO message to the county's Veterans and citizen population.	Attend at least 2 community/outreach events per month.	VA briefings to area agencies average per month	2	2	2
14			Attendance at service organizations average per month	5	5	6
15	Provide a high level of customer service and dedication.	Track volume of Veteran interactions to demonstrate community utilization and value.	Scheduled appointments	719	900	881
16			Walk-in appointments	1,323	1,400	1,324
17			New clients added	464	300	349
18			Records edited	2,114	2,100	3,806
19			Forms prepared	2,173	2,200	3,687
20			Phone calls returned	3,496	3,500	4,575
21	Understand the County's Veteran population in comparison to the rest of the State of Idaho.	Track Veteran population.	County veteran population	16,212	18,000	20,000
Employee Engagement						
22	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	1	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
018 Veterans Svc	\$ 168,005	\$ 163,420	\$ 268,490	\$ 261,655	\$ 286,386	\$ 285,144
Grand Total	\$ 168,005	\$ 163,420	\$ 268,490	\$ 261,655	\$ 286,386	\$ 285,144

DEPARTMENT SUMMARIES

BOCC: COMMUNITY SUPPORT SERVICES & EXTERNAL PARTNERS

DESCRIPTION

The Board of County Commissioners allocate funds annually to several external partners and efforts. The agencies supported are: Airport Sewer Fund, Aquifer Protection District, Court-Appointed Special Advocates, Centennial Trail Joint Powers Board, Historic Preservation Commission, Kootenai County Emergency Services System, Kootenai Metropolitan Planning Organization, North Idaho State Fair, and Panhandle Health District #1. These funds are used to promote and develop a number of social and community programs. In addition, per Idaho statute the Board can levy funds for certain causes they deem needy in the community.

CHALLENGES & ACCOMPLISHMENTS

- Maintaining high-quality service delivery with increased population growth and limited funding
- Meeting the demand for services for the County’s most vulnerable individuals.

PERFORMANCE MEASURES

- \$165,273 University of Idaho Extension
- \$ 30,000 Board of Community Guardian
- \$ 20,000 Museum of North Idaho
- \$ 10,000 Northern Idaho Crisis Center
- \$ 6,000 Kootenai-Shoshone Soil & Water Conservation District
- \$ 5,000 Animal Damage Control District #1
- \$ 3,000 Safe Passage Women’s Center
- \$ 2,400 Lake City Senior Center
- \$ 2,400 Post Falls Senior Center (3rd Ave Marketplace)
- \$ 2,000 Rathdrum Senior Center
- \$ 1,800 Spirit Lake Senior Center
- \$ 1,800 Worley Senior Center
- \$ 800 Hayden Senior Center
- \$ 500 Harrison Senior Center
- **\$250,973 Total Levied for Community Services**

DEPARTMENT PRIORITIES

- The primary goal is to assist our external partners in the fulfillment of State-mandated services.
- The secondary goal is to support our external partners in their missions for the benefit of the citizens of Kootenai County.
- Continue community outreach programs with the highest demand and greatest value per dollar.

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
BOCC						
Expenses						
10.1.003.0-8226 - Community Support Services	\$ 315,019	\$ 315,019	\$ 222,219	\$ 222,219	\$ 237,219	\$ 237,219
Grand Total	\$ 315,019	\$ 315,019	\$ 222,219	\$ 222,219	\$ 237,219	\$ 237,219

DEPARTMENT SUMMARIES

ASSESSOR



Bela Kovacs

The County Assessor is primarily responsible for determining equitable assessed values on both real and personal property for tax purposes (§ 63-207, Idaho Code). The Assessor also serves as the local agent of the Department of Idaho Transportation in the titling, licensing and registration of vehicles in the County (§ 49-205, I.C.), as well as the local agent for the State Department of Parks and Recreation (§ 67-7008, I.C.; § 67-7014, I.C.; § 67-7029, I.C.; § 67-7106, I.C.; and § 67-7126, I.C.). Idaho State law also provides that if the Governor should call up a militia, he may order the Assessor to carry out a registration of all County residents liable for such service (§ 46-104, I.C.).

The Assessor's Office continues to experience transition and change including retirements of long-term personnel, the discovery of undocumented processes, and the on-going improvement of processes and practices. In January of 2023, the Assessor's Office obtained approval from the Board of County Commissioners to continue his contract with its expert systems consultant XTR Value Services, LLC, to address problematic aspects of the existing computer systems as inherited from a prior Assessor administration.

The Assessor's Office intends to engage in teambuilding efforts with its management team. The Assessor's Office will also continue with its initiatives to document and retain institutional knowledge with written standard operating procedures (SOPs) and to streamline and improve appraisal process, practices and methodology. In 2024, the Assessor revamped the performance measurement approach for all divisions of the Department by setting new performance measures and metrics and by carving out a new Business Intelligence and Technology Division that will report on performance measurement tracking and progress and drive further innovation and process improvements through technology.

ASSESSOR DEPARTMENTS

- Administration
- Appraisal
- Mapping
- Surveyor
- Department of Motor Vehicles (DMV)

DEPARTMENT SUMMARIES

Departments	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted
Assessor	\$ 10,716,730	\$ 11,405,877	\$ 12,404,590	\$ 12,878,521	\$ 12,848,066
Revenue	\$ 4,779,917	\$ 5,260,336	\$ 6,037,560	\$ 5,934,376	\$ 5,916,998
001 Elected Offcl	\$ 53,661	\$ 89,945	\$ 71,775	\$ 63,188	\$ 48,664
413 DMV-CDA	\$ 1,254,058	\$ 1,458,690	\$ 1,701,719	\$ 1,651,636	\$ 1,800,850
417 DMV-PF					\$ -
421 Appraisal	\$ 3,450,360	\$ 3,705,643	\$ 4,254,174	\$ 4,219,552	\$ 4,067,484
425 Land Records	\$ 21,838	\$ 6,059	\$ 9,892	\$ -	\$ -
Expenses	\$ 5,936,813	\$ 6,145,541	\$ 6,367,029	\$ 6,944,145	\$ 6,931,068
001 Elected Offcl	\$ 839,897	\$ 930,455	\$ 957,224	\$ 996,801	\$ 1,018,654
413 DMV-CDA	\$ 1,518,487	\$ 1,587,053	\$ 1,728,039	\$ 1,701,719	\$ 1,815,256
417 DMV-PF	\$ 22,251	\$ 38,924	\$ 22,213	\$ 26,073	\$ 29,674
421 Appraisal	\$ 2,662,011	\$ 2,904,116	\$ 2,982,584	\$ 3,429,205	\$ 3,304,023
425 Land Records	\$ 894,167	\$ 684,994	\$ 676,969	\$ 790,347	\$ 763,461
Grand Total	\$ 10,716,730	\$ 11,405,877	\$ 12,404,590	\$ 12,878,521	\$ 12,848,066

DEPARTMENT SUMMARIES

ASSESSOR: ADMINISTRATIVE DIVISION

DESCRIPTION

The Administrative Services Division provides overall office management, budget & personnel, as well as strategic planning. The Administrative Services Division serves the public in a professional, courteous, and cost-effective manner in assessment-related inquiries. Locating parcels on maps, making copies, taking and processing exemption applications, researching parcels, processing address changes, and researching trusts, are also under the supervision of the Administrative Service Division. Master property file management in a “paperless” environment, is also a key function.

CHALLENGES & ACCOMPLISHMENTS

The Idaho State Tax Commission (ISTC) has implemented a new online PTR (Circuit Breaker) application system called Taxpayer Access Point (TAP). The objective of the new TAP system is to allow homeowners’ ability to complete the application online for the Circuit Breaker program. As with any new system, ISTC encountered some challenges getting the new system running and it will improve over time. The TAP system has required training of Assessor personnel and running parallel with the traditional method until the program is fully transitioned.

DEPARTMENT PRIORITIES

It is the goal of the Assessor’s Office to maintain a fair and equitable tax base and to provide customer services to the public in the most cost-effective way possible. We aim to provide these services in a professional, courteous, friendly atmosphere, in a timely and efficient manner for the public. This is accomplished by providing clear and supportive leadership to the divisions under the Assessor’s charge.

It is the objective of the Administrative Division of the Assessor’s Office to follow the goals of the County’s Mission and Vision Statement in regard to essential service and reasonable management of public assets while maintaining an innovative, cost-effective government that the community can be proud of.

Success within the Department can be determined by the implementation of exemptions to assist the public with reductions on their property taxes and providing the one-on-one customer service that the community deserves.

DEPARTMENT SUMMARIES

Administrative Division						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Provide excellent customer service in a timely and efficient manner.	Track customer interactions in the office and over the phone to demonstrate service levels.	Number of walk-in customers helped	13,016	12,340	14,203
3			Number of phone calls taken	17,759	15,679	15,458
4		Track number of tax relief and cancellations processed to demonstrate service levels.	Number of property tax relief applications processed	3,134	3,130	3,336
5			Number of tax cancellations processed	653	643	618
Employee Engagement						
6	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	2	1	1

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Assessor						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 10 General Fund						
001 Elected Offcl	\$ 748,381	\$ 711,101	\$ 836,497	\$ 792,029	\$ 864,327	\$ 806,275
Grand Total	\$ 748,381	\$ 711,101	\$ 836,497	\$ 792,029	\$ 864,327	\$ 806,275

DEPARTMENT SUMMARIES

ASSESSOR: RESIDENTIAL & SPECIALIZED APPRAISAL DIVISIONS

DESCRIPTION

The Appraisal Divisions are responsible for the valuation of all real and personal property within the County. Idaho Code § 63-205 sets the real property assessment requirements. Mobile homes, personal property, agricultural and grazing lands, have specific laws and regulations that must be followed for assessment. Idaho Code § 63-314 further requires that 20% of the County must be physically re-appraised each year and this process is financed with a special fund (Revaluation Fund) within the County budget.

CHALLENGES & ACCOMPLISHMENTS

- Increased demand is associated with the significant growth of the County.
- Managing increased workload with existing staff.
- Developing and implementing concurrent audit processes for ongoing data integrity and quality control.
- Streamlining and automating processes.
- Developing new procedures and protocols for tracking time.
- Timely completing revaluation of all parcels in the 5-year cycle.
- Training incoming employees.

DEPARTMENT PRIORITIES

- Maintain an equitable base for ad valorem tax funding, by valuing all property consistently in relation to fair market value
- Ensure appraiser competency in residential and specialized appraisals
- Outside auditing functions performed by the Idaho State Tax Commission (ISTC) will continue to measure assessment uniformity on a statewide basis

DEPARTMENT SUMMARIES

Residential & Specialized Appraisal Divisions						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Statistical measures of uniformity are employed to ensure the confidence and reliability of assessment equity and long-term integrity.	Measure appraisal practices to monitor production goals.	Number of Internal Property Assessment Reviews	353	243	481
3			Number of Internal Property Value Inquiries	279	209	352
4			Number of Board of Equalization Appeals Received	86	52	76
5			Number of State Board Tax Appeals	5	5	5
6			Percentage of Properties Appealed During Board of Equalization	0.09%	0.03%	0.08%
7			Number of Permits Completed	7,614	6,716	8,329
8			Number of Parcels Visited	35,647	28,469	26,474
9			Number of Sales Reviewed	3,588	4,020	4,191
10			Number of Trusts Received and Processed	1,323	1,480	1,543
11			Adhere to Idaho Code 63-314 by re-appraising a minimum of 20% of the County each year.	Meet the State mandated quota.	Percentage of State mandated revaluation quota met.	100%
Employee Engagement						
12	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	7	4	6

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Assessor						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 46 Revaluation						
421 Appraisal	\$ 3,198,758	\$ 2,662,011	\$ 3,574,295	\$ 2,904,116	\$ 3,481,820	\$ 2,982,584
Grand Total	\$ 3,198,758	\$ 2,662,011	\$ 3,574,295	\$ 2,904,116	\$ 3,481,820	\$ 2,982,584

DEPARTMENT SUMMARIES

ASSESSOR: LAND RECORDS & MAPPING DIVISION

DESCRIPTION

The Land Records & Mapping Division is responsible for identifying and mapping all real property in Kootenai County, identifying ownership for assessment purposes. The Land Records & Mapping Division also provides GIS products, data support and assistance to County departments, outside agencies and the public.

CHALLENGES & ACCOMPLISHMENTS

Increased demand is associated with the significant growth of the County. New procedures and protocols for tracking time and production need to be implemented causing increased workloads for management and staff.

- Overall reduction in Operating Expense budget.
- Retaining fully trained staff due to retirement.
- Meeting production timelines.
- Anticipate increased overtime.

DEPARTMENT PRIORITIES

- Accurately and efficiently identify and map real property, identify ownership and parcel boundaries for assessment purposes, and prepare pertinent documentation for completing assessment and valuation.
- Provide prompt, high-quality cost-effective service to internal and external clients requesting map, ownership and other property information.
- Develop and organize GIS data sets for use by County departments, outside agencies and the public.
- Ongoing documentation and revision of associated procedure manuals.

DEPARTMENT SUMMARIES

Land Records & Mapping						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Process preliminary and recorded plats in a timely manner.	Perform plat review and post to database within 5 business days.	Average number of business days to perform a plat review and post to database.	9	3	3
Employee Engagement						
3	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	2	1	2

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input checked="" type="checkbox"/> Assessor						
<input checked="" type="checkbox"/> Expenses						
<input checked="" type="checkbox"/> 46 Revaluation						
425 Land Records	\$ 986,091	\$ 894,167	\$ 747,267	\$ 684,994	\$ 800,239	\$ 676,969
Grand Total	\$ 986,091	\$ 894,167	\$ 747,267	\$ 684,994	\$ 800,239	\$ 676,969

DEPARTMENT SUMMARIES

ASSESSOR: SURVEYOR DIVISION

DESCRIPTION

The Surveyor Division is responsible for reviewing all subdivisions within the County to ensure compliance with Idaho code. With the aid of survey grade GPS system and conventional survey methods, the Surveyor Division can produce accurate base maps for all departments and products distributed to the public. The Surveyor Division provides boundary analysis, determines County owned and maintained properties, provides design grade base mapping for County funded developments and projects. Additionally, the Surveyor Division aids in the development of policies related to the survey aspect of subdivisions within the County.

CHALLENGES & ACCOMPLISHMENTS

- Increased demand is associated with the significant growth of the County.
- Manage increased workload with existing staff.
- Timely completion of all parcels in the 5-year cycle. Continue to develop methods of data collection and project review/development using current technology for the benefit of the County and the public.
- Existing equipment and software are sufficient to accomplish foreseen tasks. No significant upgrades or purchases are anticipated for 2025.

DEPARTMENT PRIORITIES

- Customer Focus – Ensure prompt service to internal and external clients.
- Accountability – Responsible and cost-effective use of resources by eliminating duplication of efforts and utilizing personnel to the maximum benefit of the County.
- Professionalism – Provide fair and equitable interpretation of Idaho Code and County ordinances to protect the health and safety of the public.
- Teamwork – Develop inter-departmental and inter-agency agreements to reduce duplication of work.
- Communication – Provide the survey community with feedback to improve the subdivision review process.

DEPARTMENT SUMMARIES

Surveyor						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Process subdivision reviews in a timely manner.	Perform the subdivision review process within 2 weeks.	Average number of days for subdivision review.	3	8	5
Employee Engagement						
3	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Assessor						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 10 General Fund						
409 Surveyor	\$ 131,309	\$ 128,796	\$ 141,824	\$ 138,425	\$ 149,718	\$ 150,949
Grand Total	\$ 131,309	\$ 128,796	\$ 141,824	\$ 138,425	\$ 149,718	\$ 150,949

DEPARTMENT SUMMARIES

ASSESSOR: DIVISION OF MOTOR VEHICLES (DMV)

DESCRIPTION

The Division of Motor Vehicles of the Kootenai County Assessor's Office remains the local "go to" place where our citizens come for help in resolving issues or problems with vehicle titling, licensing and registrations that have been processed centrally in Boise, Idaho. The Division of Motor Vehicles is responsible for titling and registration of vehicles, vessels, ATVs, recreational vehicles and snowmobiles, including commercial vehicles up to 54,000 GVW in Kootenai County. The Kootenai County DMV of the Assessor's Office, acting as the local agent for Idaho Transportation Department (ITD), Motor Vehicle Department (DMV), State Tax Commission, and State Department of Parks and Recreation (IDPR), performs a wide variety of licensing services for the people of our County, including the County Annual Boat Launch Pass. Title 49 of Idaho Code sets forth most of the guidelines for ITD, DMV and Title 67 sets forth the majority laws for IDPR.

CHALLENGES & ACCOMPLISHMENTS

- Increased demand is associated with significant growth in the County
- Manage increased workload with existing staff
- Simplification of the County DMV website for ease of use

DEPARTMENT SUMMARIES

DMV						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Provide professional, courteous, knowledgeable, and cost-effective service to the people of Kootenai County and out of state visitors for all motor vehicle needs.	Overall Registrations Processed	DMV Number of Vehicle Registrations Processed.	64,970	61,531	61,721
3		Overall Titles Processed	DMV Number of Titles Processed.	73,766	71,309	69,686
4		Both Walk-in and Appointment interactions	DMV In-Office Traffic Count	62,921	64,871	68,809
5		Total number of Idaho Dealer titles processed	Idaho Dealer title transactions	1,614	1,795	1,981
6		Goal to maintain a 3 day turnaround	CDA DMV Average ID. Dealer title turnaround	4	4	3
7			PF DMV Average ID. Dealer title turnaround	3	2	1
8		Completed with various title transfers	VIN Inspections Completed	16,778	17,368	17,495
9		Includes Registrations, Titles, Mobiles, Misc. customer mail	Incoming Mail transactions	N/A	3,806	5,320
10		Overall phone services, includes incoming calls & Voice mails taken care of.	DMV Phone interactions	11,324	14,166	14,982
Employee Engagement						
11	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	2	0	1

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input checked="" type="checkbox"/> Assessor						
<input checked="" type="checkbox"/> Expenses						
<input checked="" type="checkbox"/> 10 General Fund						
413 DMV-CDA	\$ 1,602,422	\$ 1,518,487	\$ 1,616,668	\$ 1,587,053	\$ 1,790,469	\$ 1,728,039
417 DMV-PF	\$ 27,557	\$ 22,251	\$ 44,310	\$ 38,924	\$ 26,073	\$ 22,213
Grand Total	\$ 1,629,979	\$ 1,540,738	\$ 1,660,978	\$ 1,625,977	\$ 1,816,542	\$ 1,750,252

DEPARTMENT SUMMARIES

CLERK



Jennifer Locke

The County Clerk has one of the most diverse jobs of all the County Elected Officials. In fact, constitutional and statutory laws have given this one elective County Officer five distinct titles:

- Auditor
- Chief Elections Officer of the County
- Clerk of the Board of County Commissioners
- Clerk of the District Court
- Recorder

In Kootenai County, there are over 100 deputy clerks who work in the various departments under the Clerk as well as in the Board of County Commissioners' Office. For the FY 2026 adopted budget, Jennifer Locke was the elected Clerk.

CLERK DEPARTMENTS

- Auditor
- County Assistance
- District Court Clerks
- Elections
- Recorder

DEPARTMENT SUMMARIES

Departments	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted
Clerk	\$ 10,107,584	\$ 10,707,532	\$ 11,640,344	\$ 11,176,096	\$ 16,040,920
Revenue	\$ 2,341,466	\$ 2,357,685	\$ 2,533,322	\$ 2,102,609	\$ 4,381,785
002 Dept	\$ 14,351	\$ 2,357			
201 Auditor	\$ 139,960	\$ 138,162	\$ 147,119	\$ 143,471	\$ 310,665
205 Elections	\$ 381,066	\$ 440,519	\$ 514,491	\$ 395,000	\$ 2,413,191
209 Recorder	\$ 1,005,988	\$ 941,050	\$ 1,064,475	\$ 920,550	\$ 984,300
245 County Assistance	\$ 192,298	\$ 263,979	\$ 241,173	\$ 180,000	\$ 210,000
221 DC-Clerks	\$ 561,807	\$ 553,283	\$ 546,351	\$ 443,588	\$ 449,629
246 CO Asst-KMC IPH	\$ 45,996	\$ 18,335	\$ 19,713	\$ 20,000	\$ 14,000
Expenses	\$ 7,766,118	\$ 8,349,847	\$ 9,107,022	\$ 9,073,487	\$ 11,659,135
001 Elected Offcl	\$ 7,332	\$ 6,679	\$ 8,028	\$ 13,541	\$ 11,532
002 Dept	\$ 120,968	\$ 74,700			
201 Auditor	\$ 1,768,927	\$ 1,978,315	\$ 2,102,010	\$ 2,088,947	\$ 2,279,279
205 Elections	\$ 806,451	\$ 857,492	\$ 1,070,876	\$ 953,435	\$ 3,011,481
209 Recorder	\$ 373,009	\$ 399,528	\$ 399,760	\$ 491,580	\$ 459,986
245 County Assistance	\$ 113,095	\$ 28,257	\$ 104,136	\$ 110,220	\$ 113,039
221 DC-Clerks	\$ 4,576,336	\$ 5,004,877	\$ 5,422,212	\$ 5,415,764	\$ 5,783,818
Grand Total	\$ 10,107,584	\$ 10,707,532	\$ 11,640,344	\$ 11,176,096	\$ 16,040,920

DEPARTMENT SUMMARIES

CLERK: AUDITOR

DESCRIPTION

The Auditor's Office is the central finance organization for the County. Countywide financial operations include annual budget, payables, receivables, billing, payroll administration, grant accounting, property tax accounting, fixed asset accounting, District Court accounting, and trust fund management. Financial transactions and reporting are in accordance with US GAAP and government reporting standards. In addition to preparing the Annual Comprehensive Financial Report (ACFR), the Office provides financial information to internal and external users and promulgates financial policies to ensure strong internal controls are maintained throughout the County

CHALLENGES & ACCOMPLISHMENTS

Accomplishments in FY2025 include:

- Distinguished Budget Presentation Award for the FY 2025 Budget from the Government Finance Officers Association of the United States and Canada (GFOA). The award for the FY 2025 Budget Presentation marks the 13th consecutive year the County has received this award.
- Certificate of Achievement for Excellence in Financial Reporting by the GFOA for the FY24 ACFR including an unmodified opinion on the annual financial and grant compliance audit, with no audit comments.

DEPARTMENT PRIORITIES

The primary goal of the Department is to provide superior decision support to County leadership through timely and accurate financial information. The achievement of this primary goal drives efficient use of taxpayer resources, giving residents the most value for their tax dollars. This primary goal is achieved through:

- Daily processing of revenues and expenses to keep financial system records up to date.
- Provide same day turnaround for ad-hoc reporting requests to department management and Elected Officials, allowing time for questions and revisions.
- Serve as subject matter experts at public meetings to verify funding sources and budget levels and address any financial implications in real time.
- Maintain the reputation of being a helpful, top-quality service organization to internal and external stakeholders.
- A secondary department goal is to fulfill all the functions of the Auditor's Office as efficiently as possible, meeting or beating deadlines with accurate, high-quality work product.
- Monthly, quarterly, and annual reports completed on time with multi-level review and analytical commentary.
- Prepare the Annual Comprehensive Financial Report (ACFR) and Budget Book documents to the standards of the Government Finance Officers Association (GFOA) and attain the yearly awards that recognize these quality standards.

DEPARTMENT SUMMARIES

Auditor						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Prioritize a conservative approach to fund balance reserves.	Advise BOCC to set aside 3 months of "emergency funds" annually.	General fund Emergency Reserves (unrestricted fund balance) in monthly operating expenditures.	2.5 Months	2.5 Months	3
3	Keep financial records up to date via daily processing of revenues, expenses, and budget adjustments.	Track volume of manual entries and budget adjustments as a measurement of work performed.	Number of journal entries	110,148	113,191	110,968
4			Number of manual journal entries	20,833	23,112	23,267
5			Number of manual budget adjustments	1,634	3,823	3,721
6	Maintain excellent and compliant financial and budget reporting.	GFOA Certificate of Achievement for Excellence in Financial Reporting	Award received	yes	yes	yes
7		GFOA Distinguished Budget Presentation Award	Award received	yes	yes	yes
Employee Engagement						
8	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	1	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Clerk						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 10 General Fund						
201 Auditor	\$ 1,885,505	\$ 1,768,927	\$ 1,993,095	\$ 1,978,315	\$ 2,134,412	\$ 2,102,010
Grand Total	\$ 1,885,505	\$ 1,768,927	\$ 1,993,095	\$ 1,978,315	\$ 2,134,412	\$ 2,102,010

DEPARTMENT SUMMARIES

CLERK: COUNTY ASSISTANCE

DESCRIPTION

The County Assistance Department provides non-medical assistance to indigent Kootenai County residents when no other resources are available, pursuant to Idaho Code 31-3401.

CHALLENGES & ACCOMPLISHMENTS

Changing legislation that eliminated all County Assistance, except cremation, request for modification of previously approved medical assistance and involuntary mental holds, payments, certain utilities, and rent to avoid eviction, has been our largest challenge, necessitating downscaling to only one staff member in FY23.

DEPARTMENT PRIORITIES

The goals of the Department are to serve the Kootenai County residents, when appropriate, and provide other resources for further assistance. The Department also strives to receive reimbursement, when possible, for repayment of the past health care costs covered by the County taxpayers. County Assistance is self-funded and does not require property tax to fund the Department's remaining operations. All applications from non-medical, requests for modification of previously approved medical assistance and involuntary mental holds, and payments, are on strict deadlines for decisions, appeals, and payment, if approved. Our goal is to meet every deadline to ensure all Idaho Codes are met by 100%.

DEPARTMENT SUMMARIES

County Assistance						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Provide excellent customer service and resources for assistance.	Review and process all applications and meet all application deadlines.	Number of cremation assistance applications received	27	37	36
3			Number of cremation assistance applications approved	13	22	18
			Application deadlines met.	100%	100%	100%
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Clerk						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 10 General Fund						
245 County Assistance			\$ -	\$ 1,822	\$ 113,354	\$ 104,136
<input type="checkbox"/> 40 z_Indigent						
245 County Assistance	\$ 154,450	\$ 113,095	\$ 37,550	\$ 26,435		
Grand Total	\$ 154,450	\$ 113,095	\$ 37,550	\$ 28,257	\$ 113,354	\$ 104,136

DEPARTMENT SUMMARIES

CLERK: DISTRICT COURT CLERKS

DESCRIPTION

District Court clerks receive and process all paperwork and payments involved in all court cases, make public information accessible to all, clerk in-court proceedings while making an official record of those proceedings, monitor community service and unsupervised misdemeanor probation, and process payment plans on owed court fees. The District Court Office is responsible for in-court support for Kootenai County's judges, visiting judges and Plan B judges. The court is guided by Idaho Code, Supreme Court Rules and local Administrative Rules.

CHALLENGES & ACCOMPLISHMENTS

Challenges for 2025 include maintaining drastically increased workloads while providing excellent customer service. Limited technology adds time and additional complexity. Another challenge is that some positions require a training period of (6) months to a year, due to the complexity of the job duties. Continued changes in legislature have a ripple effect in updating local practices and forms. The transition from a County Public Defender's Office to that of a Statewide Public Defender's Office caused significant challenges for scheduling and coverage needs. District Court has continued to successfully utilize the texting software implemented in 2024 regarding payment plans. District Court clerks continue to make efforts to seek out additional technologies to provide the most efficient services to the public and various judicial departments.

DEPARTMENT PRIORITIES

- Provide and process information received in a non-biased, efficient manner which enhances smooth processing of court cases to conclusion. District Courts' goals parallel the County's mission to provide professional service.
- Process record requests for the public, while meeting regulations of Idaho Code Administrative Rule 32.
- Track and monitor community service hours, as well as offer in-house payment plans.
- Clerk in-court proceedings, while preserving an official record of both audio and written case adjudication.
- Our Records Department will be working on converting older scanned cases to our Case Management System, called Navigator. Our Records Department will also be taking on the task of converting older cases that are on microfilm.
- Streamline processes in conjunction with our Court Assistance Office to help provide better resources for pro-se litigants that are navigating the court system.

DEPARTMENT SUMMARIES

District Court Clerks						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Process both digital and paper court filings in a streamlined and efficient manner.	Process payments and updates within 24 hours.	Length of time to process payments and update records	24 hours	24 hours	24 hours
3		Appropriately schedule various court hearings for cases.	Length of time to wait for court hearings on private motions or contempt matters	4-6 weeks	4-6 weeks	4-6 weeks
4		Process case documents within 2 days.	Length of time to process case documents	1-2 days	1-2 days	1-2 days
6	Track and monitor community service hours, along with offering in-house payment plans.	Generate revenues from assisting citizens with payment plans.	Revenues generated from Compliance Program	\$ 31,713	\$ 25,700	\$ 26,877
Employee Engagement						
7	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	12	5	3

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Clerk						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 45 District Court						
221 DC-Clerks	\$ 5,170,276	\$ 4,576,336	\$ 5,301,206	\$ 5,004,877	\$ 5,536,621	\$ 5,422,212
Grand Total	\$ 5,170,276	\$ 4,576,336	\$ 5,301,206	\$ 5,004,877	\$ 5,536,621	\$ 5,422,212

DEPARTMENT SUMMARIES

CLERK: ELECTIONS

DESCRIPTION

The Elections Department maintains the voter registration system and administers the election process in Kootenai County. Additionally, the Elections Department utilizes public information opportunities such as voting equipment demonstrations, press releases, and sample ballots on the web to inform voters of their ballot prior to arriving at the polls. The Elections Department website continues to serve as an important platform for citizens to access important voter resources, such as precinct location, voter registration and absentee balloting information, election-specific details and sample ballots. The administration of the election process, from candidate filing and ballot preparation, to the selection of precincts, including outfitting, training and staffing the many voting locations, and the tabulation of results, make up the last of the major responsibilities of the Elections Department. The Elections Office is responsible for the elections of 52 separate and distinct districts as well as maintaining the information of over 110,000 registered voters in the voter registration system and overseeing two (2) elections per year. In addition, the office maintains voting records for all Consolidated, Primary and General elections, verifies petition and recall signatures, and operates and maintains voting equipment.

CHALLENGES & ACCOMPLISHMENTS

The biggest hurdle the Elections Department faces currently is public perception of the election process. Even though Kootenai County has been shown through recounts and audits to have highly secure and fair elections, concerns about laws in other states, along with narratives regarding the security of elections in America, have contributed to a level of doubt that continues to impact the Department. The Elections Department is proud of the level of security and fairness that exists in the elections process, including the accuracy of the tabulators and the conduct of elections staff and poll workers.

Even with the high levels of security already present in Kootenai County elections, the Elections Department is still constantly looking to improve efficiencies in elections administration, to ensure the utmost levels of accuracy, fairness and integrity in every step of the voting process.

DEPARTMENT PRIORITIES

Move to a more technologically driven department to maximize efficiencies and meet the demands of the growing County.

- Comply with all laws; to conduct accurate and impartial elections; and to maintain the integrity of all associated processes.
- Effectively manage poll workers and provide in-depth training sessions to incorporate the new advances in technology within the Office.
- Continue learning and training Elections staff on laws, systems, and technology to help maximize efficiency and revise procedures.

DEPARTMENT SUMMARIES

Elections						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Maintain the voter registration system.	Track registered voters and population as a measure of citizen participation in the election process.	Percentage of Eligible Voters Registered to Vote*	73%	73%	+
3			Registered Voters as of July report	105,367	106,916	110,150
4			Estimated Total Population (as of July 1)	185,010	188,323	+
5			Estimated Population 18+ (per Census Bureau as of July 1)	144,057	147,040	+
6			Administer the election process in the County.	Track election data as a measure of workload and to assist with decision-making and planning.	Number of Elections	3
7	Advance Voting Ballots Cast	30,895			52,575	15,403
8	Absentee Voting	22,200			30,476	10,690
9	Early Voting	8,695			22,099	4,713
10	Military and Overseas Ballots Sent	23			416	24
11	Candidate Filings (does not include candidates filing with Secretary of State's office)	181			220	170
12	Manage poll workers and provide in-depth training.	Track seasonal workers to demonstrate workload and facilitate budget planning. Provide training sessions for seasonal workers commensurate with the election.	Seasonal Election Workers		899	816
13			Election Worker Training Sessions	43	33	29
14	Encourage citizen participation in the election process.	Measure voter turnout.	November Voter Turnout	31%	78%	28%
Employee Engagement						
15	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	1	1	0
*Based on census data for voting age population and total number of active registered voters.						
+	Data is not yet available					

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Clerk						
<input type="checkbox"/> Expenses						
<input type="checkbox"/> 10 General Fund						
205 Elections	\$ 892,193	\$ 806,451	\$ 1,034,576	\$ 857,492	\$ 1,077,990	\$ 1,070,876
Grand Total	\$ 892,193	\$ 806,451	\$ 1,034,576	\$ 857,492	\$ 1,077,990	\$ 1,070,876

DEPARTMENT SUMMARIES

CLERK: RECORDER

DESCRIPTION

The purpose of the Recorder's Office is to promptly record, preserve, and provide access to public records in an accurate, efficient, and professional manner. The Department is also responsible for the stewardship of historical records dating from 1890. The Recorder's Office provides for the public an accurate, permanent record of real property, both historic and current, according to Idaho Code. The Recorder also issues marriage licenses and alcoholic beverage licenses pursuant to Idaho Code. Additionally, the Recorder processes passport applications according to directives from the U.S. Department of State. The Recorder uses no property tax funds. Operations are completely funded by user fees. Any remaining funds are contributed to the General Fund.

CHALLENGES & ACCOMPLISHMENTS

The Recorder accurately imported and verified all recorded 1996 documents into Aumentum Recorder system. This was a total of 46,303 documents. The Recorder PA (Public Access) system has been updated to accurately process online payments for copies of Recorded documents.

DEPARTMENT PRIORITIES

The goal of the Recorder is to provide exceptional customer service in carrying out all mandated functions accurately and efficiently. Part of providing exceptional customer service is to monitor response times to eRecording requests. On average it takes 3 to 5 minutes to process an eRecording. By keeping response times low, this allows the requesting party to complete their transaction quickly. The Recorder accurately records and indexes up to 50,000 documents per year.

As a Certified Acceptance Agency, the Recorder team is required to complete an annual recertification through the U.S. Department of State. The recertification course is completed during normal business hours, while carrying out all normal office duties.

In continued efforts, the Recorder strives to transfer all archived documents dated back from 1896 to 1995 to electronic format.

In addition, the Recorder tracks revenue and expenses, and reviews monthly budget performance reports to evaluate progress throughout the year.

- Annual training for all staff for new processes with Aumentum Recorder
- Provide annual passport recertification training through U.S. Department of State for all staff
- Review budget performance reports monthly for proper assessment of progress throughout the fiscal year

DEPARTMENT SUMMARIES

Recorder						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Promptly record public records in an accurate, efficient, and professional manner.	Track public records recorded.	Beverage licenses issued	471	466	474
3			Passports issued	5,902	3,973	4,678
4			Recorded documents	36,828	32,796	36,595
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	1	1	1

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
☐ Clerk						
☐ Expenses						
☐ 10 General Fund						
209 Recorder	\$ 428,271	\$ 373,009	\$ 438,956	\$ 399,528	\$ 467,691	\$ 399,760
Grand Total	\$ 428,271	\$ 373,009	\$ 438,956	\$ 399,528	\$ 467,691	\$ 399,760

DEPARTMENT SUMMARIES

PROSECUTOR



Stanley T. Mortensen

DESCRIPTION

The Prosecutor's Office is comprised of several divisions: Criminal, Civil and Juvenile Diversion. The Criminal Division is responsible for handling all felonies within Kootenai County as well as a variety of other cases. The Criminal Division provides support to crime victims through the Victim Services program. The Civil Division serves as the legal advisor for all County offices, and as a legal advisor and prosecutor for all law enforcement agencies in Kootenai County. The Juvenile Diversion program strives to provide a positive alternative to the formal juvenile judicial proceeding for first time offenders. Additionally, the Prosecutor oversees the County's Human Resources Department.

PROSECUTOR DEPARTMENTS

- Civil
- Criminal
- Human Resources
- Juvenile Diversion

DEPARTMENT SUMMARIES

Departments	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted
Pros Atty	\$ 7,067,880	\$ 7,952,930	\$ 8,394,612	\$ 8,863,195	\$ 8,995,258
Revenue	\$ 297,305	\$ 238,769	\$ 227,415	\$ 197,560	\$ 197,560
001 Elected Offcl	\$ 141,112	\$ 73,103	\$ 74,583	\$ 50,700	\$ 50,700
050 Civil Div	\$ 70,080	\$ 77,088	\$ 77,088	\$ 77,088	\$ 77,088
051 HR	\$ 64,822	\$ 74,986	\$ 64,822	\$ 64,822	\$ 64,822
137 Juv Div	\$ 21,291	\$ 13,591	\$ 10,922	\$ 4,950	\$ 4,950
Expenses	\$ 6,770,576	\$ 7,714,162	\$ 8,167,197	\$ 8,665,635	\$ 8,797,698
001 Elected Offcl	\$ 4,557,772	\$ 5,235,938	\$ 5,500,833	\$ 5,962,469	\$ 5,951,702
050 Civil Div	\$ 1,009,002	\$ 1,187,200	\$ 1,286,959	\$ 1,349,446	\$ 1,399,413
051 HR	\$ 769,881	\$ 826,919	\$ 788,859	\$ 836,754	\$ 826,966
137 Juv Div	\$ 433,920	\$ 464,105	\$ 590,547	\$ 516,966	\$ 619,617
Grand Total	\$ 7,067,880	\$ 7,952,930	\$ 8,394,612	\$ 8,863,195	\$ 8,995,258

DEPARTMENT SUMMARIES

PROSECUTOR: CIVIL DIVISION

DESCRIPTION

The Civil Division serves as the legal advisor for all County offices, and as a legal advisor and prosecutor for all law enforcement agencies in Kootenai County. The goal of the Division is to provide up-to-date, accurate and consistent legal advice to the County. The Civil Division also represents the County in pursuing enforcement actions and argues in support of actions of the County in certain appeals.

CHALLENGES & ACCOMPLISHMENTS

- The Civil Division's budget remains largely unchanged from last year apart from salary increases from the COLA and employee anniversary steps. One new FTE was approved mid-year in 2025.
- Increased demand is associated with the significant growth of the County.

DEPARTMENT PRIORITIES

The key goal of the Civil Division is to provide up-to-date, accurate and consistent legal advice to the County. In addition, it also provides effective representation in litigation, resulting in maximum benefit to the County.

A key objective of the Civil Division is, through its legal advice, to avoid conflicts that result in litigation. Another similar objective is that where litigation is necessary, the Civil Division's advice prior to litigation results in the best results possible for the County. This ongoing process is not subject to a specific timeline.

When it is necessary to initiate litigation, efficiently pursue a positive outcome for the County.

A goal for this year will be to track response time on requests for advice.

DEPARTMENT SUMMARIES

PROSECUTOR: CRIMINAL DIVISION

DESCRIPTION

The Criminal Division is responsible for handling all felonies, juvenile cases, mental commitments and child protection cases within Kootenai County, as well as misdemeanors outside of the cities of Coeur d'Alene, Post Falls and Rathdrum. The mission of the Criminal Division is to protect the citizens of Kootenai County by holding criminals accountable and protect the rights of all citizens. The Criminal Division provides support to crime victims through the Victim Services program as well as a strong voice for survivors of crime. The Criminal Division provides legal advice and guidance to law enforcement agencies.

CHALLENGES & ACCOMPLISHMENTS

Our challenge continues to be working within the Supreme Court's schedule, even when it does not align with the County. For example, during weather events many County offices may close, however the courts do not, therefore administrative staff, attorneys, and bailiffs all must still appear, despite challenges. In addition, several wifi outages have caused issues with trials, necessitating a new generator for the courthouse. When wifi is out, judges are unable to view documents, and attorneys are unable to utilize the network.

DEPARTMENT SUMMARIES

Criminal								
#	Goal	Objective	Performance Measure	2023	2024	2025 Est		
Financial Stewardship								
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below				
Operational Effectiveness								
2			Cases received					
3	Provide services in a professional, courteous, and friendly atmosphere and in a timely and efficient manner for the public.	Track cases received, cases filed, and probation violations filed.	Felony	1,733	1,520	1,397		
4			Infraction	1,003	1,347	1,243		
5			Juvenile	827	661	673		
6			Mental Commitment	804	842	720		
7			Misdemeanor	2,295	2,096	1,844		
8			Other	240	159	186		
9			Cases filed					
10			Felony	1,454	1,261	1,130		
11			Infraction	223	267	276		
12			Juvenile	394	397	374		
13			Mental Commitment	803	842	719		
14			Misdemeanor	1,478	1,388	1,280		
15			Other	226	145	165		
16			Probation violations filed					
17			Felony	633	644	634		
18			Misdemeanor	168	140	100		
Employee Engagement								
19			Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	7.44	7.48	4.48

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Pros Atty						
Expenses						
001 Elected Offcl	\$ 5,117,765	\$ 4,557,772	\$ 5,424,064	\$ 5,235,938	\$ 6,065,651	\$ 5,500,833
Grand Total	\$ 5,117,765	\$ 4,557,772	\$ 5,424,064	\$ 5,235,938	\$ 6,065,651	\$ 5,500,833

DEPARTMENT SUMMARIES

PROSECUTOR: HUMAN RESOURCES

DESCRIPTION

The Human Resources Division provides quality Human Resources (HR) services to support the overall mission of Kootenai County. HR provides recruitment, onboarding, compensation and benefits administration, employee relations, as well as training and development services. Multiple federal and state laws guide the HR Department's operations. HR works to ensure they meet those requirements. Also, the Human Resources (HR) Department oversees the self-insured health plan, benefits plan design, and all other components of benefits administration. An additional function of the HR Department is to oversee risk management and compliance. The liability insurance cost center provides funding for Kootenai County's Idaho Counties Risk Management Program (ICRMP) liability insurance premium, deductibles to be paid to ICRMP for vehicle and other equipment damage, and Risk Management luncheons and related leadership training.

CHALLENGES & ACCOMPLISHMENTS

Since the pandemic, recruiting qualified applicants and retaining professional staff has been a key challenge for Kootenai County. Offering competitive salaries and benefits has been at the forefront of HR's strategy to address staffing shortages.

HR accomplishments included:

- Kootenai Member Health & Wellness Clinic - Employer sponsored health clinic for eligible staff and family members
- Conducting salary surveys and implementing competitive salaries for Kootenai County positions.
- Enhancing benefits to include offering an employer paid short-term disability benefit.
- Enhancing the vacation leave policy offering immediate vacation leave accruals.
- Employee Referral Program incentive of \$1,000.

HR's budget has remained at approximately the same level as in past years. The funding covers day-to-day operations of the Human Resources Department, which allows the County to serve 820 plus employees.

DEPARTMENT PRIORITIES

- Update personnel policies ensuring alignment with local, state and federal employment laws.
- Update job descriptions to accurately reflect knowledge, skills and abilities required for positions.
- Conduct salary surveys to ensure Kootenai County is offering competitive salaries.
- Develop training guides and a workgroup to assist hiring managers with NeoGov.
- Continue to serve as a resource to all Elected Officials and department directors on employment law, compensation, benefits and compliance.
- Coordinate and implement risk management programs and trainings for all County employees. Goals include providing training on personnel policies, risk management/safety trainings, completing the biennial Equal Employment Opportunity Plan (EEO-4) and the Equal Employment Opportunity Survey (EEO-4) and update/revise the personnel policy manual.

DEPARTMENT SUMMARIES

Human Resources						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
			Employees			
2	Maintain accurate records regarding employee counts.	Track employee counts and FTE counts.	Number of employees	850	*869	842
2			Full Time Equivalents (FTE)	908.18	924.34	833.30
			Benefits			
4	Maintain accurate records regarding employee utilization of health insurance.	Track employees on health insurance.	Employees on health insurance	753	748	739
			Compliance			
5	Administer the risk management program.	Track ICRMP claims.	ICRMP Claims (calendar)	33	32	41
6			Worker's Compensation Claims	47	55	73
7			E-mod Rate	0.89	0.99	1.12
8			FMLA Claims	189	178	154
			Positions			
9	Serve as a resource to all Elected Officials and Department Directors on recruitment and hiring.	Track changes to job descriptions.	Initial Classifications	9	10	8
10			Reclassifications	41	15	10
			Recruitment			
11	Track applicants, hires, and days to hire.		Number of applicants	3,060	3,177	2,863
12			Hires (external)	166	161	155
13			Average days-to-hire	52	62	68
			Turnover			
14	Keep turnover as low as possible.	Track turnover per year.	Turnover (w/o seasonal/temps)	16.34%	**16.45%	12.66%
			Professional Development			
15	Provide in person and virtual training opportunities for employees and management that align with the County's personnel policies and mission.	Track number of participants in offered trainings.	# of Participants (Supervisory/General Education)	208	64	15
16			# of Participants (Risk Management)	199	63	798
Employee Engagement						
17	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year - HR	0	0	0
18			Open positions at start of each budget year - Countywide	85	81	76
				* 2024 Number of employees and number of FTE's includes the Public Defender's Employees		
				** 2024 Turnover rate includes PD exits (high number of exits due to transition of PD to State)		

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Pros Atty						
Expenses						
051 HR	\$ 798,906	\$ 769,881	\$ 819,897	\$ 826,919	\$ 835,282	\$ 788,859
Grand Total	\$ 798,906	\$ 769,881	\$ 819,897	\$ 826,919	\$ 835,282	\$ 788,859

DEPARTMENT SUMMARIES

PROSECUTOR: JUVENILE DIVERSION

DESCRIPTION

The function of the Juvenile Diversion Program is to provide a positive alternative to formal juvenile judicial proceedings for first time juvenile offenders and those referred to the program from the Court (ages 6 to 18). Kootenai County Juvenile Diversion has been operating for thirty-nine years and represents a “prosecutors' model” diversion program. A team comprised of various agencies including the Prosecutor’s Office, local law enforcement agencies, juvenile diversion, and juvenile probation meet on a weekly basis to review new reports and determine which cases should be referred to the Diversion program. Some juveniles are also referred from court and are accepted into Diversion if eligible.

CHALLENGES & ACCOMPLISHMENTS

- Current Economic Climate: With inflation and the cost of living in Kootenai County having greatly and rapidly increased over the past several years, many families struggle with affordable housing and sufficient income. State and Federal funds for juvenile services and programs are limited.
- Court Referred Cases: More cases are referred from Court. Court ordered cases require a longer period of more involved supervision which increases stress on caseloads.
- Status Offenses: With a continued effort to address status offenses outside of the formal juvenile justice system, there has been an increase in status offense cases and few resources to turn to.
- Juvenile Diversion, in partnership with Children’s Village (now Canopy Village) continue to partner with each other with the Family Resource Center; Kootenai County’s first Assessment Center. The FRC is a partially grant-funded resource that serves as a single-point referral for children and families within the community.

DEPARTMENT PRIORITIES

The goals of the program include providing a prompt and effective alternative to the traditional juvenile court system, reducing recidivism, providing fair, efficient and cost effective services, and maintaining a balance of accountability, rehabilitation, and community protection. Diversion staff members work closely with other agencies involved in juvenile justice and mental health to alleviate congestion in the juvenile courts while providing accountable, corrective services. Victims are compensated whenever possible and services and resources are provided to both the juveniles and their families in order to apply evidence-based interventions determined to address the underlying social, developmental, psychological, emotional, and criminogenic factors that are identified as being pertinent to each case, with the hope that such intervention will mitigate any future criminal behavior and assist the juveniles to develop into mature, productive and law-abiding adults.

- Inform parents/guardians in a timely manner (within a week of receiving referred cases) of Diversion’s opportunity to hold the juvenile accountable through the program.
- Maintain procedures and techniques to hold referred juveniles accountable for their offenses while employing current best practice methods.
- Seek and/or develop new skill-based programs for referred juveniles.
- Be sensitive and fair to the needs of victims through services, such as victim-offender mediation, apology letters, victim impact panels and processing restitution as applicable.

DEPARTMENT SUMMARIES

Juvenile Diversion						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Provide a prompt and effective alternative to the traditional juvenile court system, reducing recidivism, providing fair, efficient and cost-effective services.	Track cases that enter diversion to measure effectiveness.	Juvenile Police Reports Staffed	627	490	501
3			Juvenile Cases Entered Diversion from Staffing	382	290	300
4	Maintain a high success rate of juveniles who complete diversion and do not re-offend.	At least 70% of participants complete the program and do not re-offend within 2 years.	Percentage of participants who successfully complete diversion and do not re-offend within 2 years after completion.	68%	70%	72%
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Pros Atty						
Expenses						
137 Juv Div	\$ 436,909	\$ 433,920	\$ 461,934	\$ 464,105	\$ 527,425	\$ 590,547
Grand Total	\$ 436,909	\$ 433,920	\$ 461,934	\$ 464,105	\$ 527,425	\$ 590,547

DEPARTMENT SUMMARIES

SHERIFF



Robert Norris

DESCRIPTION

Headed by Elected Sheriff Robert Norris, the Sheriff's Office is Kootenai County's largest law enforcement organization, which works every day to ensure Kootenai County is a safe place to live, work and play. The Sheriff's Office is allocated into three divisions. Each division will be presented individually on the following pages.

SHERIFF DEPARTMENTS

- Administration
 - Maintenance
- Jail Bureau
 - Inmate Extradition
 - Court Ordered Transport
 - Detention Response Team
 - Chaplain
- Operations Bureau
 - Patrol
 - Detectives
 - Specialized Units
 - SWAT
 - Traffic
 - K9
 - Air Support Unit
 - Recreational Safety
 - Marine Patrol
 - Dive Team
 - Backcountry Unit
 - Animal Control
 - Community Service Officer
- Support Bureau
 - 911 Dispatch
 - Auto Shop
 - Civil
 - Driver's Licensing
 - Training & Backgrounds
 - Records
 - Evidence
 - Sex Offender Registry
- Office of Emergency Management

DEPARTMENT SUMMARIES

Departments	FY 2023		FY 2024		FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted	Adopted	
☐ Sheriff	\$ 58,050,475	\$ 55,683,632	\$ 64,404,043	\$ 57,063,788	\$ 62,359,138		
☐ Revenue	\$ 13,661,286	\$ 10,228,436	\$ 12,726,154	\$ 8,917,982	\$ 11,005,922		
001 Elected Offcl	\$ 178,047	\$ 48,422	\$ 325,008	\$ 98,500	\$ 122,785		
002 Dept	\$ 19,835		\$ (20)	\$ -	\$ 1,150,978		
049 Auto Shop					\$ -		
114 OEM	\$ 540,459	\$ 600,216	\$ 738,780	\$ 120,000	\$ 105,000		
120 911	\$ 1,835	\$ 243,001	\$ 78,188	\$ 51,508	\$ 51,508		
124 911 - Enhncd Sys	\$ 2,005,658	\$ 2,028,249	\$ 2,091,595	\$ 2,155,088	\$ 1,925,668		
603 Civil	\$ 323,681	\$ 298,087	\$ 357,699	\$ 350,000	\$ 320,000		
604 Animal Cntrl	\$ 11,383	\$ 4,677	\$ 4,168	\$ 14,013	\$ 11,013		
605 Patrol	\$ 5,135,036	\$ 1,324,404	\$ 2,101,299	\$ 1,697,646	\$ 2,006,755		
620 Detective	\$ 41,164	\$ 17,494	\$ (11,936)	\$ -	\$ -		
625 Drivers Lic	\$ 589,034	\$ 647,207	\$ 713,155	\$ 539,981	\$ 644,000		
630 Records	\$ 79,972	\$ (35,477)	\$ (52,280)	\$ 10,000	\$ 12,500		
640 S&R	\$ 33,085	\$ 63,078	\$ 5,646	\$ 32,300	\$ 29,700		
650 Maint	\$ 132,600	\$ (47,540)	\$ 15,442	\$ -	\$ -		
660 Jail Ops	\$ 3,993,945	\$ 4,570,887	\$ 5,764,352	\$ 3,406,455	\$ 4,287,150		
685 Rec Safety	\$ 575,554	\$ 465,731	\$ 595,058	\$ 442,491	\$ 338,865		
☐ Expenses	\$ 44,389,189	\$ 45,455,196	\$ 51,677,889	\$ 48,145,806	\$ 51,353,216		
001 Elected Offcl	\$ 2,022,332	\$ 2,115,677	\$ 2,920,924	\$ 2,581,970	\$ 2,787,496		
002 Dept	\$ 19,835				\$ 1,150,978		
049 Auto Shop	\$ 259,978	\$ 375,062	\$ 370,185	\$ 397,119	\$ 400,237		
114 OEM	\$ 800,517	\$ 882,497	\$ 1,045,606	\$ 414,321	\$ 435,623		
120 911	\$ 2,557,921	\$ 2,961,909	\$ 3,617,041	\$ 3,625,161	\$ 3,468,372		
124 911 - Enhncd Sys	\$ 1,668,668	\$ 1,971,692	\$ 2,000,447	\$ 2,155,088	\$ 1,925,668		
603 Civil	\$ 979,652	\$ 1,090,503	\$ 1,018,166	\$ 1,119,413	\$ 994,149		
604 Animal Cntrl	\$ 251,431	\$ 230,207	\$ 326,524	\$ 321,222	\$ 360,328		
605 Patrol	\$ 13,438,709	\$ 11,620,749	\$ 12,634,141	\$ 12,992,344	\$ 12,361,397		
620 Detective	\$ 2,168,282	\$ 2,762,870	\$ 2,831,289	\$ 2,808,294	\$ 2,866,888		
625 Drivers Lic	\$ 672,483	\$ 819,570	\$ 1,004,619	\$ 981,238	\$ 1,048,299		
630 Records	\$ 771,856	\$ 800,791	\$ 743,612	\$ 788,617	\$ 859,468		
635 SWAT	\$ 59,632	\$ 78,654	\$ 80,593	\$ 88,993	\$ 97,461		
640 S&R	\$ 80,246	\$ 151,054	\$ 78,399	\$ 104,640	\$ 218,690		
650 Maint	\$ 849,316	\$ 1,057,550	\$ 1,180,779	\$ 1,045,363	\$ 1,445,291		
660 Jail Ops	\$ 17,166,338	\$ 18,110,931	\$ 21,257,165	\$ 18,279,532	\$ 20,573,006		
685 Rec Safety	\$ 621,994	\$ 425,481	\$ 568,400	\$ 442,491	\$ 359,865		
Grand Total	\$ 58,050,475	\$ 55,683,632	\$ 64,404,043	\$ 57,063,788	\$ 62,359,138		

DEPARTMENT SUMMARIES

SHERIFF: ADMINISTRATION

DESCRIPTION

Sheriff's Administration is a subsection in the Sheriff's Office whose primary function is to manage the various administrative functions associated with running the organization. This section works at the direction of the Sheriff and Undersheriff and is staffed with personnel to address functions such as personnel, billing, acquisitions, and other administrative functions.

CHALLENGES & ACCOMPLISHMENTS

- Increased demand is associated with the significant growth of the County.
- Recruit and hire new personnel for open positions.

DEPARTMENT PRIORITIES

- Ensure the health and personal welfare of its employees through routine monitoring.
- Ensure compliance with mandates of Idaho law.
- Ensure all services are provided in a cost effective and prudent manner.
- Utilize all available technologies.
- Recruit, hire and retain quality staff.

DEPARTMENT SUMMARIES

Administration						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Compile and manage all budgets in accordance with Idaho law, and ensure budget amounts are accurate.	Track the number of Sheriff budets managed each year.	Number of Sheriff budgets managed.	23	25	27
Employee Engagement						
3	Retain quality employees & preserve institutional knowledge.	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	1	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Sheriff						
Expenses						
001 Elected Offcl	\$ 2,007,166	\$ 2,022,332	\$ 2,208,110	\$ 2,115,677	\$ 3,015,373	\$ 2,920,924
002 Dept	\$ 19,835	\$ 19,835				
650 Maint	\$ 1,046,025	\$ 849,316	\$ 1,069,224	\$ 1,057,550	\$ 1,076,929	\$ 1,180,779
Grand Total	\$ 3,073,026	\$ 2,891,483	\$ 3,277,334	\$ 3,173,227	\$ 4,092,302	\$ 4,101,702

DEPARTMENT SUMMARIES

SHERIFF: JAIL BUREAU

DESCRIPTION

The Jail Bureau's Custody and Services Division are integrated in adherence to Idaho Code 20- 601 which provides for the detention of persons committed in order to secure their attendance as witnesses in criminal cases; for the detention of persons charged with a crime and committed for trial; for the confinement of persons committed for contempt, or upon civil process, or by authority of law; for the confinement of persons sentenced to imprisonment therein upon conviction for a crime. Additionally, the Jail provides: The transportation of inmates to and from legal procedures at various court facilities; transportation of committed mentally ill patients to and from state hospital facilities within Idaho, as ordered by the Court; the extradition of fugitive inmates back to Kootenai County from within the United States, and other inmate transportation as deemed necessary and /or ordered by the Courts.

CHALLENGES & ACCOMPLISHMENTS

- Rapid growth of County is increasing the need for additional trained staff.
- Increased workload due to higher number of assaultive/special management inmates
- Expansion completion planning
- Attract and retain staff

DEPARTMENT SUMMARIES

Jail							
#	Goal	Objective	Performance Measure	2023	2024	2025 Est	
Financial Stewardship							
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below			
Operational Effectiveness							
2	Provide a safe, humane, professional environment for inmates and department personnel.	Track average daily jail population for comparison to physical capacity of 451, in order to demonstrate strain on resources and staff.	Average daily jail population	487.89	449.08	476.72	
3		Maintain minimum staffing of 13 deputies and 2 sergeants per shift.	Number of deputies/sergeants per shift.	10 Deputies/2 Sgts	10 Deputies/2 Sgts	10 Deputies/2 Sgts	
4		Track the annual inmate cost per day to demonstrate the County's funding burden to house inmates, including from the State.	Inmate Cost Per Day	\$ 112.67	\$ 134.30	\$ 151.80	
5		Track metrics that affect inmate and personnel safety.	Inmate Suicide Attempted/Successful	7/0	18/1	15/0	
6			Inmate Fights	58	32	55	
7			Drugs Found In The Jail	90	79	52	
8			Escapes From Custody	-	0	0	
9		Quarterly jail security, prisoner treatment and condition inspections by Board of County Commissioners.	Track BOCC inspections.	passed	passed	passed	
10		Panhandle Health conducts annual inspection of kitchen to ensure compliance with health code regulations.	Track Panhandle Health inspections.	passed	passed	passed	
11		Comply with Idaho Sheriff's Association Jail Standards.	Annual inspection by Idaho Sheriff's Association to ensure facility and its operation comply with Idaho Jail Standards.	The Jail's quantifiable success will be measured by earning the Idaho Sheriff's Certificate of Compliance.	failed (over-population)	failed (over-population)	failed (over-population)
Employee Engagement							
12	Retain quality employees & preserve institutional knowledge.	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	17	21.5	27.5	

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Sheriff						
Expenses						
660 Jail Ops	\$ 17,031,785	\$ 17,166,338	\$ 18,213,638	\$ 18,110,931	\$ 20,606,866	\$ 21,257,165
Grand Total	\$ 17,031,785	\$ 17,166,338	\$ 18,213,638	\$ 18,110,931	\$ 20,606,866	\$ 21,257,165

DEPARTMENT SUMMARIES

SHERIFF: OPERATIONS BUREAU

DESCRIPTION

The Operations Bureau is charged with policing over 1,300 square miles, 18 lakes, and 54 miles of river frontage. The Operations Bureau consists of Patrol, Detectives, and Specialized Units.

PATROL DIVISION

The Patrol Division is charged with statutory responsibilities as outlined in Idaho Code Title 31, Chapter 22 and others. Law Enforcement deputies are the most visible component of the Kootenai County Sheriff's Office. They provide first-line police response and other services to the unincorporated areas of Kootenai County as well as nine (9) cities that do not have their own police agency. In addition to regular Law Enforcement duties, they are also responsible for patrolling remote back country areas and conducting search and rescue missions.

DETECTIVES

The Investigations Division is charged with the investigation of crimes against people and property that occur within Kootenai County's jurisdiction, and other jurisdictions as directed by mutual aid agreements, and to present those identified as violators of State and local laws to the judicial system. The Division is responsible for maintaining the high standards of the Sheriff's employees by investigating complaints, providing training, and completing backgrounds for prospective employees.

SPECIALIZED UNITS

Specialized units are an important part of the Operations Bureau. The teams are responsible for community outreach and enforcement efforts.

CHALLENGES & ACCOMPLISHMENTS

- Rapid growth of County is increasing the need for additional trained staff.
- Retention of patrol officers continues to be an issue especially with higher wages outside of area.
- Increased use of marijuana associated with legalization in Washington State.
- Increased use of illicit drugs.
- Deteriorating mental health and suicide prevention within the community.
- Cases assigned to investigators are assigned more selectively on solvability factors due to a continued increase in caseloads.

DEPARTMENT PRIORITIES

- Improved community outreach
- High level of safety service to victims of crime committed within the Sheriff's jurisdiction.
- Continue to evaluate available technology with goal to improve efficiency where possible.
- Store and safeguard all items booked into the Sheriff's property and evidence system.

DEPARTMENT SUMMARIES

Operations						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Provide first-line police response to unincorporated areas and cities without their own police agency.	Track metrics that demonstrate response and enforcement.	Calls for service (patrol)	19,137	22,137	19,800
3			Traffic Stops	14,704	12,998	12,900
4			Total Persons Arrested	1,035	2,190	2,000
5			Protective Custody Holds	83	86	75
6			Infraction Citations Issued	5,980	6,405	5,900
7			Misdemeanor Citations Issued	1,195	419	200
8			Animal Control Citations Issued	101	72	60
9			Marine Citation Issued	126	345	157
10			Investigate crimes within the County's jurisdiction, and present violators to the judicial system.	Track total number of cases.	Number of Cases worked by Detectives	3,311
Employee Engagement						
11	Retain quality employees & preserve institutional knowledge.	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	14	13	8

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Sheriff						
Expenses						
604 Animal Cntrl	\$ 262,366	\$ 251,431	\$ 284,819	\$ 230,207	\$ 322,608	\$ 326,524
605 Patrol	\$ 14,657,501	\$ 13,438,709	\$ 12,154,654	\$ 11,620,749	\$ 12,722,635	\$ 12,634,141
620 Detective	\$ 2,379,635	\$ 2,168,282	\$ 2,631,555	\$ 2,762,870	\$ 2,809,732	\$ 2,831,289
635 SWAT	\$ 73,206	\$ 59,632	\$ 82,581	\$ 78,654	\$ 88,993	\$ 80,593
640 S&R	\$ 72,307	\$ 80,246	\$ 119,092	\$ 151,054	\$ 81,847	\$ 78,399
685 Rec Safety	\$ 666,763	\$ 621,994	\$ 497,171	\$ 425,481	\$ 739,441	\$ 568,400
Grand Total	\$ 18,111,778	\$ 16,620,293	\$ 15,769,872	\$ 15,269,015	\$ 16,765,256	\$ 16,519,345

DEPARTMENT SUMMARIES

SHERIFF: SUPPORT BUREAU

DESCRIPTION

The Sheriff's Office Dispatch Center is primarily responsible for public safety, answering emergency and non-emergency calls for service throughout Kootenai County and surrounding counties. Resolution No. 91-45 required the Center to act as the primary provider of public safety for 14 public safety agencies which include law enforcement, fire, and emergency medical services. The Kootenai County 911 Center dispatches all fire and medical calls for the Post Falls Dispatch Center, which covers the cities of Post Falls and Rathdrum. The Kootenai County 911 Center also serves as the backup for the Post Falls Police Department's dispatch center in case of emergency.

The Driver's License/Concealed Weapons Permitting Department consists of two locations: Coeur d'Alene and Post Falls. The Driver's License Department is a mandated county service and works with the Idaho Transportation Department to administer examinations for and sell drivers' licenses and identification cards and Concealed Weapons Permits.

The Records Department complies with Idaho and Federal statutory requirements while performing a variety of complex clerical and administrative tasks. This section is the central repository for law enforcement records generated by the Sheriff's Office. In addition, the Records Department provides local criminal background checks and copies of accident and incident reports generated by the Sheriff's Office.

CHALLENGES & ACCOMPLISHMENTS

Currently, the primary focus is on the continued staffing needs for the 911 center. Because of the growth of both the community and the law/fire/medical entities served, there is a need to expand the 911 center, as staff and workspace are critical. The current 911 center is currently at maximum capacity and there is a need to focus on a larger facility that can handle the needs of the community in the coming years.

DEPARTMENT PRIORITIES

- Serve all processes and ensure monies are collected and distributed accurately in a timely, efficient manner.
- Ensure compliance with requirements of Public Records Law.
- Function in a manner which increases efficiency while limiting liability.
- Continue to recruit, train and retain valuable staff.
- Host additional professional law enforcement training in Kootenai County for all regional agencies.
- Maintain excellent service for all emergency and fleet vehicles.
- Work with local Elected Officials for future growth and facility needs.

DEPARTMENT SUMMARIES

Support						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Ensure sex offenders are registered as required.	Track number of sex offenders registered per year to show staff workload and trends.	Sex offenders registered per year (new/annual/vacation)	380	401	405
3	Efficiently operate the Driver's License/Concealed Weapons Permitting facilities while maintaining a high level of service for the increased usage.	Track number of driver's licensing transactions to demonstrate workload and trends.	Number of driver's licensing transactions per year	59,086	61,224	65,000
911 Dispatch						
4			Total incoming calls	134,860	92,040	95,000
5	Provide effective, efficient, reliable emergency communications for the citizens and public safety providers of Kootenai County.		Total outgoing calls	42,300	49,457	51,000
6			911 calls	49,034	64,383	71,000
7			Percentage of dispatch calls answered in less than 30 seconds	99%	98%	99%
8			Fire and Medical calls	23,900	23,736	25,000
9			Law calls	102,647	134,644	142,000
Employee Engagement						
10	Retain quality employees & preserve institutional knowledge.	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	15	16	15

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Sheriff						
Expenses						
049 Auto Shop	\$ 270,821	\$ 259,978	\$ 418,481	\$ 375,062	\$ 428,226	\$ 370,185
120 911	\$ 2,776,387	\$ 2,557,921	\$ 2,859,705	\$ 2,961,909	\$ 3,684,707	\$ 3,617,041
124 911 - Enhncd Sys	\$ 3,150,323	\$ 1,668,668	\$ 2,750,346	\$ 1,971,692	\$ 2,354,549	\$ 2,000,447
603 Civil	\$ 952,998	\$ 979,652	\$ 1,074,683	\$ 1,090,503	\$ 1,130,764	\$ 1,018,166
625 Drivers Lic	\$ 763,604	\$ 672,483	\$ 872,645	\$ 819,570	\$ 999,722	\$ 1,004,619
630 Records	\$ 852,334	\$ 771,856	\$ 840,493	\$ 800,791	\$ 806,499	\$ 743,612
Grand Total	\$ 8,766,467	\$ 6,910,558	\$ 8,816,353	\$ 8,019,526	\$ 9,404,467	\$ 8,754,070

DEPARTMENT SUMMARIES

SHERIFF: OFFICE OF EMERGENCY MANAGEMENT

DESCRIPTION

Emergency Management is the managerial function charged with creating the framework within communities to reduce vulnerability to hazards and cope with disasters. The Office of Emergency Management (OEM) seeks to protect communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. Emergency Management is a mandated function under Title 46, Chapter 10, Idaho Code, Idaho Preparedness Act of 1975, Section 46-1009: Local and Intergovernmental Disaster Agencies and Services. Additionally, OEM works to administer grants to comply with State and Federal mandates. These grants include the State Homeland Security Grant Program (SHSP), the Emergency Management Performance Grant (EMPG), the Hazard Mitigation Grant Program (HMGP), FireSmart Program Grants and the Opioid Settlement Funds.

CHALLENGES & ACCOMPLISHMENTS

- A steady increase in the scope and demand of our countywide preparedness programs.
- Identifying vital partnerships to expand preparedness programs and aid in response efforts.
- Increased engagement with FireSmart Programs and heightened education efforts targeting residents in the Wildland Urban Interface (WUI).
- Conducted a county-wide Full Scale Exercise that included over 200 participants and lead to increased engagement in the training and exercise program.

DEPARTMENT PRIORITIES

- Direct and integrate activities and programs necessary to build, sustain and improve the County's preparedness from threatened or actual natural disasters, acts of terrorism, or other human-caused disasters.
- Expand volunteer opportunities to further increase community resiliency and support EOC capabilities, launch a successful CERT program in Kootenai County.
- Develop/implement a 3-year countywide training and exercise plan.
- Complete the 5 year update of the Kootenai County All Hazard Mitigation Plan internally without contractor support.
- Promote disaster preparedness with first responders, private industry, and general public.
- Conduct a training and exercise workshop with local stakeholders to identify training and exercise needs to develop and implement the County's 3-year Training and Exercise Plans.
- Perform annual reviews of and update as necessary the KC Comprehensive Emergency Operations Plan, KCOEM Continuity of Operations/Government Plan, Multi-Jurisdictional All Hazard Mitigation Plan, Community Wildfire Protection Plan, and County Campus Emergency Plans.
- Conduct a minimum of five disaster preparedness presentations/events and/or public service announcements focusing on groups identified in above objectives.
- Develop and conduct Emergency Operations Center (EOC) quarterly trainings for staff and volunteers.

DEPARTMENT SUMMARIES

Office of Emergency Management						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Engage with the general public on disaster preparedness via social media and events.	Track social media engagement.	Social media engagement on disaster and preparedness related content	353,981	300,000	2,789,739
3		Track participation in events.	Individuals engaged in training events and exercises	285	200	123
4	Award grant fund to local agencies to support disaster preparedness.	Track grant programs.	Total grant programs administered	8	12	15
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Retain quality employees & preserve institutional knowledge via low turnover	Open positions at start of each budget year	0	0	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
<input type="checkbox"/> Sheriff						
<input type="checkbox"/> Expenses						
114 OEM	\$ 1,069,493	\$ 800,517	\$ 1,123,721	\$ 882,497	\$ 1,571,400	\$ 1,045,606
Grand Total	\$ 1,069,493	\$ 800,517	\$ 1,123,721	\$ 882,497	\$ 1,571,400	\$ 1,045,606

DEPARTMENT SUMMARIES

CORONER



Dr. Duke
Johnson

DESCRIPTION

The mission of the Coroner's Office is to provide an investigation of the facts and circumstances concerning sudden, violent, traumatic, or unexpected deaths occurring in Kootenai County, a determination of the manner and cause of a decedent's death, an identification of the decedent, and a notification of the legal next of kin, for family members, law enforcement, and the medical community so that they may have access to information that they require. Professional medical judgment is also provided to the public in the event that the cause of death or a mass fatality could threaten the general health of the public. Staff are certified by the American Board of Medicolegal Death investigators.

CHALLENGES & ACCOMPLISHMENTS

After the Kootenai County Coroner's Office received accreditation from the International Association of Coroner's and Medical Examiners in FY24, we continue to maintain the high standards associated with the accreditation. This prestigious award, which has only been awarded to less than 5% of the coroner offices nationally, confirms that Kootenai County Coroner's Office meets or exceeds the national requirements of applicable professional standards. The accreditation enhances Kootenai County's ability to qualify for national grants to expand in the future so that we can meet the rising needs without burdening the taxpayers any more than necessary. Kootenai County as well as the Inland Empire are growing with increasing demands being placed on the coroner's offices in both Spokane and Kootenai Counties. When Spokane Medical Examiner's office placed a 20% reduction limit of autopsies Kootenai County could send in FY24 because Spokane County was overloaded, we began the process of creating our own autopsy/forensic facility in Kootenai County. We have drawn up architectural plans and identified a construction company which is now in the final stages of gathering quotes for remodeling costs of the Pierce Clegg building. The money for construction comes from county interest income to not burden our citizens with additional tax.

DEPARTMENT PRIORITIES

- Maintain all educational training for staff including training for possible large-scale events.
- Remodel our current facility (Pierce Clegg building) to create an autopsy/forensic lab in Kootenai County to meet growing demands.
- Apply for national grants to expand the lab as needed without placing any more burden on Kootenai County taxpayers than is necessary.
- Utilize locum tenens medical examiners initially to help maintain costs to current operating levels.
- Hire our own medical examiner when volume is adequate allowing most, if not all, North Idaho counties to send the autopsies to Kootenai County instead of Spokane keeping Idaho resources within the state and simultaneously helping to fund growth of the lab, as necessary.
- Continue staffing and training all office personnel with the job skills necessary to maintain high performance levels.
- Provide adequate transportation necessary for any event.

DEPARTMENT SUMMARIES

Departments	FY 2023		FY 2024		FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted	Adopted	
Coroner	\$ 664,751	\$ 858,653	\$ 846,242	\$ 1,036,792	\$ 927,838		
Revenue	\$ 23,936	\$ 6,500			\$ -		
001 Elected Offcl	\$ 23,936	\$ 6,500			\$ -		
Expenses	\$ 640,816	\$ 852,153	\$ 846,242	\$ 1,036,792	\$ 927,838		
001 Elected Offcl	\$ 640,816	\$ 852,153	\$ 846,242	\$ 1,036,792	\$ 927,838		
Grand Total	\$ 664,751	\$ 858,653	\$ 846,242	\$ 1,036,792	\$ 927,838		

Coroner						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Maintain all requirements of the standards set forth by the International Association of Coroner's and Medical Examiners to maintain accreditation	Track cases, call outs, and autopsies.	Total Cases	1,636	1,772	1,832
3			Coroner Calls/Coroner Call-Outs	495/167	517/134	436/168
4			Autopsies	66	65	70
Employee Engagement						
5	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	1	0

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
Coroner						
Expenses						
001 Elected Offcl	\$ 640,816	\$ 640,816	\$ 897,611	\$ 852,153	\$ 1,041,446	\$ 846,242
Grand Total	\$ 640,816	\$ 640,816	\$ 897,611	\$ 852,153	\$ 1,041,446	\$ 846,242

DEPARTMENT SUMMARIES

TREASURER



Steve Matheson

DESCRIPTION

The Treasurer's Office handles all treasury functions for the County. As the custodian of County funds, the Treasurer's Office serves as the depository or bank for all County agencies, manages the County's cash accounts at area banks and serves as the County's investing authority. As Tax Collector, the Treasurer's Office calculates bills and collects the taxes on real, personal and operating property, including solid waste fees and special assessments levied by taxing districts. In addition, the Office issues Warrants of Distraint on personal property with delinquent taxes and coordinates with the Sheriff's Office for collection. As mandated by Idaho Code, the Office processes and files Tax Deeds on real property with delinquent taxes. As Public Administrator, the Treasurer may be appointed as personal representative for intestate estates. The main functions of the Treasurer's Office are guided under Idaho Code, Title 31 and Title 63.

CHALLENGES & ACCOMPLISHMENTS

- Increased demand is associated with the significant growth of the County.
- With the significant changes in the County (i.e. growing parcel count, population), the Treasurer's Office continues to excel in performance and meet the needs of the community.
- The property tax and collection system no longer has the internal support needed to function optimally, and Kootenai County is on a waiting list with our provider for a software upgrade.

DEPARTMENT PRIORITIES

- Accuracy
- Efficiency
- Standardization
- Excellence in customer service

DEPARTMENT SUMMARIES

Departments	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted
Treasurer	\$ 1,086,462	\$ 1,220,334	\$ 1,318,004	\$ 6,155,385	\$ 7,032,339
Revenue	\$ 157,677	\$ 202,662	\$ 272,457	\$ 4,763,129	\$ 5,772,718
001 Elected Offcl	\$ 157,677	\$ 202,662	\$ 272,457	\$ 4,763,129	\$ 5,772,718
Expenses	\$ 928,786	\$ 1,017,672	\$ 1,045,547	\$ 1,392,256	\$ 1,259,621
001 Elected Offcl	\$ 928,786	\$ 1,017,672	\$ 1,045,547	\$ 1,392,256	\$ 1,259,621
Grand Total	\$ 1,086,462	\$ 1,220,334	\$ 1,318,004	\$ 6,155,385	\$ 7,032,339

Treasurer						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Invest County funds strategically to maximize interest earnings.	Track interest earned to show historical trend.	Interest earned	\$5,773,086	\$8,096,425	\$6,486,225
3	Ensure high property tax collection rates.	Minimum property tax collection rate of 98%.	Percentage of property tax collected	101%	100%	101%
Employee Engagement						
4	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	1	1	1

BUDGET PERFORMANCE

Departments	FY 2023	FY 2024		FY 2025		
	Amended	Actual	Amended	Actual	Amended	Actual
Treasurer						
Expenses						
001 Elected Offcl	\$ 1,116,811	\$ 928,786	\$ 1,373,925	\$ 1,017,672	\$ 1,404,803	\$ 1,045,547
Grand Total	\$ 1,116,811	\$ 928,786	\$ 1,373,925	\$ 1,017,672	\$ 1,404,803	\$ 1,045,547

DEPARTMENT SUMMARIES

DISTRICT COURT



Barry McHugh

DESCRIPTION

Idaho has a unified court system, meaning all state courts fall under the administrative and supervisory authority of the Idaho Supreme Court. Unlike many states, however, Idaho's courts are funded through a combination of state, county, and city resources. Within each judicial district, the district judges select an Administrative District Judge who, in addition to maintaining a regular judicial caseload, is responsible for a wide range of administrative duties. Supported by the Trial Court Administrator, the Administrative District Judge oversees district court operations, assigns judges to cases, and coordinates with the elected clerks of the district courts. The Administrative

District Judge also makes final recommendations regarding local court budgets and facilities and plays a key role in district-level personnel decisions. The Administrative District Judge also chairs the District's Magistrates Commission—a representative body composed of county commissioners, mayors, citizens, and private attorneys. The Commission is responsible for appointing magistrate judges to their initial terms and performing other statutory functions. Kootenai County is part of Idaho's First Judicial District, which also includes Benewah, Bonner, Boundary, and Shoshone counties. It is the largest county in the district, both in population and in court workload.

DISTRICT COURT DEPARTMENTS

- Trial Court Administrator (Operations)
 - Judicial Staff Attorneys
 - Court Reporters
 - Bailiffs and Court Security
 - Jury Commissioner
- Specialty Courts
 - Drug Court
 - DUI Court
 - Mental Health Court
 - Veterans Court
 - Domestic Violence Court (grant)
 - Family Court Services
 - Court Assistant Office
 - Guardian and Conservatorship Monitoring Program

DEPARTMENT SUMMARIES

Departments	FY 2023	FY 2024	FY 2025		FY 2026
	Actual	Actual	Actual	Adopted	Adopted
District Court	\$ 13,152,430	\$ 11,916,707	\$ 14,798,325	\$ 14,758,052	\$ 15,942,165
Revenue	\$ 9,076,631	\$ 7,589,838	\$ 10,154,972	\$ 9,865,114	\$ 10,638,177
001 Elected Offcl	\$ 8,953,377	\$ 8,471,348	\$ 9,978,906	\$ 9,849,814	\$ 10,622,877
002 Dept	\$ 107,857	\$ (881,584)	\$ 190,448	\$ -	\$ -
172 Court Interlock Devic	\$ 15,397	\$ 75	\$ (14,382)	\$ 15,300	\$ 15,300
Expenses	\$ 4,075,799	\$ 4,326,869	\$ 4,643,353	\$ 4,892,938	\$ 5,303,988
001 Elected Offcl	\$ 4,052,764	\$ 4,302,492	\$ 4,617,921	\$ 4,877,638	\$ 5,288,688
002 Dept			\$ 10,711	\$ -	\$ -
172 Court Interlock Devic	\$ 23,035	\$ 24,377	\$ 14,721	\$ 15,300	\$ 15,300
Grand Total	\$ 13,152,430	\$ 11,916,707	\$ 14,798,325	\$ 14,758,052	\$ 15,942,165

DEPARTMENT SUMMARIES

DISTRICT COURT: TRIAL COURT ADMINISTRATOR (OPERATIONS)

DESCRIPTION

The Trial Court Administrator (TCA) is the chief administrative officer for the First Judicial District and is responsible for the overall management and coordination of District Court operations. The First Judicial District encompasses five counties—Kootenai, Benewah, Bonner, Boundary, and Shoshone—and the TCA ensures that court services across all counties operate efficiently, consistently, and in compliance with Idaho Supreme Court policies and statewide court standards.

Working closely with the Administrative District Judge, the TCA provides leadership in strategic planning, budget development, personnel oversight, and policy implementation for the district. The TCA manages daily court operations, identifies and addresses operational challenges, and develops procedures that support fair, timely, and accessible justice. The role requires extensive collaboration with judges, clerks, county officials, law enforcement, social service providers, and community partners.

In Kootenai County—the largest and busiest county within the district—the TCA’s responsibilities include direct oversight of several specialized court programs and service areas, such as Drug Court, DUI Court, Mental Health Court, Domestic Violence Court, Court Assistance Services, Guardian and Conservatorship Monitoring Services, and Family Court Services. These programs provide court users with structured support, compliance monitoring, and access to community resources.

CHALLENGES & ACCOMPLISHMENTS

In 2025, several major milestones were reached, including the successful transition into Kootenai County’s new Justice Building—an upgrade that modernized operations and allowed the County to bring its treatment courts back on campus for the first time in years. This consolidation has improved access, coordination, and visibility of these vital programs. The TCA Office also completed a comprehensive update of all First District Administrative Orders and local rules, ensuring they reflect current practices and statewide standards. Despite these accomplishments, the TCA Office continues to face significant challenges, including increasing demand for court services such as interpreters and complex litigation support, and the ongoing struggle to meet rising needs with limited financial resources.

DEPARTMENT SUMMARIES

DISTRICT COURT: JUDICIAL STAFF ATTORNEYS

DESCRIPTION

Judicial Staff Attorneys perform a wide range of professional legal and administrative duties to support the District Judges in the efficient and effective resolution of cases before the Court. This management-level position conducts legal research, drafts written analyses, prepares memoranda and proposed orders, and assists judges in navigating complex legal questions. A Judicial Staff Attorney is tasked with reviewing pleadings, motions, and case files; researching and interpreting statutes, case law, and secondary legal authorities; identifying key legal issues; and providing clear, concise written recommendations.

CHALLENGES & ACCOMPLISHMENTS

Recent accomplishments include having knowledgeable and experienced Judicial Staff Attorneys that have strengthened the quality and timeliness of legal research and written work products, improved consistency in draft orders across chambers, and are supporting judges through periods of high caseloads. Key challenges include managing increasing caseload volume and addressing more complex and fast-moving litigation.

DEPARTMENT PRIORITIES

- Fill all the available positions.
- Ensure compliance with deadlines and heightened responsiveness to judges' needs.

DEPARTMENT SUMMARIES

DISTRICT COURT: COURT REPORTERS

DESCRIPTION

Court Reporters provide highly skilled verbatim reporting services for proceedings held before the District and Magistrate Courts. This position captures, preserves, and prepares the official court record using stenographic. Court Reporters work closely with judges, clerks, attorneys, and court staff to coordinate scheduling and transcription needs. The role requires strong technical proficiency, attention to detail, adherence to strict deadlines, and the ability to maintain confidentiality and impartiality in all proceedings. In addition to real-time reporting in the courtroom, Court Reporters manage transcript production, certification, and archival responsibilities consistent with Idaho Court Administrative Rules.

CHALLENGES & ACCOMPLISHMENTS

Kootenai County's court reporters are accomplished in delivering timely and accurate transcripts despite increasing demands. This year we started using a shared calendar to track coverage.

Key challenges continue to include managing a growing volume of proceedings, meeting accelerated transcript deadlines in complex cases, and navigating staffing shortages statewide.

DEPARTMENT PRIORITIES

- Continue to cover key hearings collaboratively.
- Seek prioritization, as needed, to ensure expectations are met.

DEPARTMENT SUMMARIES

DISTRICT COURT: BAILIFFS AND COURT SECURITY

DESCRIPTION

Judicial Security Officers and Bailiffs are responsible for maintaining the safety, security, and orderly functioning of court facilities and proceedings within Kootenai County. This position ensures that judges, staff, litigants, jurors, and the public are protected while upholding the dignity and decorum of the courtroom. Duties include screening individuals entering the courthouse, enforcing security protocols, monitoring behavior inside and outside courtrooms, and responding to emergencies. Bailiffs assist judges during proceedings by calling cases, managing juries, maintaining custody of defendants as required, and ensuring that courtroom rules are followed. The position requires excellent judgment, strong interpersonal skills, calmness under pressure, and the ability to handle sensitive or volatile situations with professionalism and neutrality.

CHALLENGES & ACCOMPLISHMENTS

Recent accomplishments include improving courthouse security screening processes, enhancing coordination with local law enforcement, and supporting smooth jury operations despite high case volumes. Bailiffs have strengthened courtroom efficiency by maintaining consistent procedures, assisting with case-flow, and ensuring that jurors, witnesses, and litigants understand where to go and what to expect. Security officers have also contributed to updated emergency response planning, including active threat preparedness and facility-specific safety protocols.

Challenges include managing increased foot traffic and heightened security concerns in a rapidly growing region, responding to behavioral health issues among court users, and balancing firm enforcement of rules with respect and professionalism. Additionally, limited staffing and budget constraints create pressure to cover multiple courtrooms and security posts simultaneously, requiring adaptability and strong situational awareness.

DEPARTMENT PRIORITIES

- Enhance Courthouse Security: Strengthen access control, emergency response procedures, and overall safety measures for all court users.
- Maintain Courtroom Order and Efficiency: Ensure proceedings begin on time, run smoothly, and adhere to the dignity and decorum expected of the judiciary.
- Improve Training and Preparedness: Provide ongoing training in de-escalation, emergency response, mental health awareness, and updated security technologies.
- Promote Public Confidence: Provide professional, respectful interactions that reflect the fairness and integrity of Kootenai County.

DEPARTMENT SUMMARIES

DISTRICT COURT: JURY COMMISSIONER

DESCRIPTION

Jury duty is an essential element of the American judicial system. Trial by jury is provided as a constitutional right and, therefore, jury duty is a privilege and responsibility of every United States Citizen. By Idaho state law, jurors are selected at random from a master list generated in each county from driver's license and voter registration records. The Jury Commissioner oversees the process which includes updating and maintaining the juror database, determining qualifications to serve, and excusing jurors as appropriate.

CHALLENGES & ACCOMPLISHMENTS

In 2025, the Jury Commissioner created over 180 jury panels and summoned over 11,000 jurors. This is a high-volume job that requires attention to detail.

DEPARTMENT PRIORITIES

- Continue to maintain the integrity of the jury selection process while balancing an increase demand for jury trials.

DEPARTMENT SUMMARIES

Trial Court Administration						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	Administer and supervise a unified and integrated judicial system in conjunction with the Idaho Supreme Court.	Track number of trials and District Judges per year.	Number of jury trials per year	62	70	95
3	Provide full support to the judges and related support staff		Number of District Judges per year	13	13	14
Employee Engagement						
4	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	3	2	1

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
District Court						
Expenses						
001 Elected Offcl	\$ 3,779,435	\$ 3,779,435	\$ 4,115,126	\$ 4,026,561	\$ 4,383,299	\$ 4,143,249
172 Court Interlock Device	\$ 15,300	\$ 23,035	\$ 15,300	\$ 24,377	\$ 15,300	\$ 14,721
Grand Total	\$ 3,794,735	\$ 3,802,470	\$ 4,130,426	\$ 4,050,938	\$ 4,398,599	\$ 4,157,970

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURT – DRUG COURT

DESCRIPTION

The Kootenai County Drug Court Program operates within a structured framework designed to deliver effective, coordinated, and evidence-based interventions for individuals struggling with substance use disorders. This program specifically targets adults who are assessed as medium to high-risk and high need, who face a significant likelihood of reoffending or failing to complete less intensive interventions like standard probation. These participants typically have a moderate to severe substance use disorder, characterized by a chronic inability to control substance use, ongoing cravings, withdrawal symptoms, or repeated binge episodes.

Key features of the Kootenai County Drug Court Program include:

- Participants in the Drug Court Program are required to engage in intensive outpatient treatment and must appear before the same Drug Court Judge at least twice per month.
- The Program is designed to address substance use disorders, some mental health conditions, trauma, criminal thinking, family challenges, education & employment needs.
- Intensive Court Supervision: Participants are closely monitored by the court throughout their recovery journey.
- Oversight of the Drug Court Program is provided by a dedicated team, led by Judge Simmons. Also included in the team is a prosecutor, defense counsel, treatment provider, program coordinator, probation officer, and representatives from jail staff or law enforcement. This multidisciplinary group collaborates to ensure each participant receives comprehensive support and supervision.

CHALLENGES & ACCOMPLISHMENTS

- Graduation Milestone: Celebrating 583 graduations to date shows the effectiveness of the Drug Court Program.
- Team Cohesion: We have gone through a lot of team member changes, the team is functioning well, everyone is open to learning and adhering to best practice standards, which is crucial for maintaining program integrity and participant success.
- The team has been selected to participate in the 2026 Virtual Adult Operational Tune Up Workshop hosted by the Treatment Court Institute.
- Long-Term Team Member: Having a treatment provider with over sixteen years of experience is an asset.
- Two team members were able to attend the National All Rise Conference.
- Fentanyl and Overdose Risks: The consistent use of fentanyl and increased drug testing costs highlight ongoing substance abuse issues in our community.
- The increase in participants with co-occurring disorders and trauma indicates a need for enhanced treatment strategies tailored to these complexities.

DEPARTMENT PRIORITIES

The Idaho Legislature established the following goals for drug courts:

- Reduce the overcrowding of jails and prisons.
- To reduce substance, use and dependency among criminal offenders.
- Hold offenders accountable.
- To reduce recidivism, and to promote effective interaction and use of resources among the courts, justice system personnel, and community agencies.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS – DUI COURT

DESCRIPTION

DUI (Driving Under Influence) Court represents a non-traditional approach to criminal offenders who are addicted to alcohol. Rather than focusing only on crimes committed and punishment, DUI Court attempts to solve underlying problems. The Program is designed to promote self-sufficiency and to return the offenders to the community as productive and responsible citizens.

CHALLENGES & ACCOMPLISHMENTS

Staffing meetings have continued via *Zoom* and this has been both a cost- and time-savings benefit to the team members comprised of multiple agency representatives. Members do not have to drive to meet in person and if detained in a previous meeting or court session, they can join the staffing much more quickly.

We have had 750 graduations since the inception of the Program. Our clients are now able to access Medically Assisted Treatment through IROC funding from the Opiate lawsuits. Additionally, this program is now available as both a pre and post-conviction option.

DEPARTMENT PRIORITIES

The Idaho Legislature established the following goals for drug courts:

- Reduce the overcrowding of jails and prisons.
- Reduce alcohol and drug abuse and dependency among criminal offenders.
- Hold offenders accountable.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS – MENTAL HEALTH COURT

DESCRIPTION

The Mental Health Court in Kootenai County helps its participants transform their lives by changing their criminal behavior, and addressing their mental health, addiction and past trauma. The Kootenai County Mental Health Court (MHC) is a voluntary post-conviction program for offenders have been diagnosed with a Severe and Persistent Mental Illness and need a higher level of community care and supervision. The five-phase program consists of: intensive supervision of clients by a mental health probation officer, frequent appearances before the MHC judge, mandatory mental health counseling, regular attendance at group counseling sessions, as well as attendance at substance abuse classes and frequent and random drug and alcohol testing. The entire program length, which is determined by the participant's progress, will not be less than eighteen (18) months. After graduation from the MHC program, each client will remain on supervised probation for six (6) months and then be moved to unsupervised probation for six (6) months.

CHALLENGES & ACCOMPLISHMENTS

The Mental Health Court works hard to provide participants with opportunities that will make for lifelong success. One of our goals is to teach them prosocial skills. In September we have a Staff vs. Participant Softball Game and in November we hold our annual Thanksgiving Dinner with participants, families and staff. We continue to work towards understanding the idiosyncrasies of the Behavioral Health Contract provider-Magellan and ensuring our treatment provider is paid for services in a timely manner. We have also seen an increase in Kratom use, likely due to the increase in gas stations and convenience stores selling it. Due to State budget cuts, our program is facing the loss of our Peer Support Specialists effective 12/1/2025. These critical team members help our participants walk through the recovery process-from picking them up when they are first released from custody and assuring that their needs are met by answering middle of the night phone calls when they are experiencing triggers and fears. While some may view this as an optional service, our team view them as essential. Our fear is that by losing this service we will see an increase in drug use, incarceration rates, and hospital stays. We will be able to measure the recidivism rate and the number of felonies committed by doing a yearly research project. This will consist of pulling NCIC reports for graduates to see who has been convicted of new crimes, and what kind of crimes they were convicted of. When a client is screened for the Mental Health Court program, they are asked about the number of times they have at a psychiatric hospital. During their time in Mental Health Court, we track the number of days spent in the hospital. We can then compare the two.

DEPARTMENT PRIORITIES

- Decrease Recidivism by those who have graduated from our program.
- Decrease number of new felonies committed by our graduates.
- Decrease the number of psychiatric hospital days spent by our clients.
- Throughout the 5 phase MHC program, clients are provided with different education classes, as well as weekly individual therapy. Group classes are focused on changing criminal thinking, learning new coping skills, learning how to live in recovery, and various other life skills classes.
- Upon graduation, clients are then involved in an aftercare program. They attend a weekly process group with other graduates.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS – VETERANS TREATMENT COURT

DESCRIPTION

Kootenai County Veterans Treatment Court (KCVTC) targets justice involved individuals, regardless of nature of separation from service, charged with a misdemeanor criminal offense. If the offender enters the program, they will become immersed in a treatment plan developed specifically to address the veteran's unique needs and will have routine status appearances before the same Veterans Treatment Court judge. The purpose of this is to ensure that continuity and consistency are maintained throughout the minimum 12-month program. The mission of the Kootenai County Veterans Treatment Court is to combine accountability, deterrence, and treatment in a community-based program to best address the unique struggles a veteran suffers from because of life experiences unique to a veteran and their former service. This goal will be met by implementing a veteran-specific treatment plan in a community setting, monitored with a structured and non-adversarial program which combines treatment, education, and supervision.

CHALLENGES & ACCOMPLISHMENTS

Kootenai County Veterans Treatment Court is newly established. A new Coordinator was hired in October 2024. To date, we have attended several stakeholder meetings and provided educational presentations informing the public and referring agencies about the VTC Program. We have established collaborating partnerships with the local VA/CBOC for aftercare and a few veterans-based organizations.

Doing outreach to veterans-based organizations to find mentors that are willing to commit to the program has been a challenge. The Mentor Program is growing alongside the participant program. Currently each new participant has a mentor. The Mentor Program has also established a non-profit 501C3 called *Friends of Kootenai County Veterans Court*. A few veterans have reached out with interest but have not yet committed to the program. KVTC receives referrals from the Public Defender's Office and defense attorneys. With the change in the Public Defender's Office there has been lack of staffing and its affecting the ability of veterans seeking admissions into KCVTC due to not being able to speak with a public defender.

DEPARTMENT PRIORITIES

The Idaho Legislature established the following goals for Veterans Treatment courts:

- Reduce the overcrowding of jails and prisons.
- Reduce alcohol and drug abuse and dependency.
- Hold veterans accountable.
- Promote effective interaction and use of resources among the courts, justice system personnel and community agencies.
- Attend training sponsored by the Idaho Supreme Court. Strengthen and expand the Court Assistance Office's service options for legal representation for veterans of limited means, language access services, and disability assistance by 10%.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS – DOMESTIC VIOLENCE COURT

DESCRIPTION

The Kootenai County Domestic Violence Court provides a centralized process for handling criminal misdemeanor domestic violence cases. The court provides increased offender accountability through judicial review hearings and a dedicated probation officer, as well as enhanced victim safety by providing on-site governmental and non-governmental victim advocacy. The infrastructure provides enhanced information sharing related to offender risk, victim safety, inconsistent orders, and offender compliance. This highly successful court is in a small jurisdiction with a single judge, probation officer, court coordinator and limited funding and resources. Collaboration requires an intensive effort and active participation from all stakeholders to ensure an effective community response to domestic violence. It really is about having the right people at the table and the integrity they bring with them.

CHALLENGES & ACCOMPLISHMENTS

On-going collaboration between victim service agencies, treatment/intervention providers, domestic violence evaluators, law enforcement, and other community stakeholders who represent or have on-going relationships with victims and offenders is critical to ensure the successful and effective operation of the Kootenai County Domestic Violence Court. By doing all of this, Kootenai County DV Court has become a nationally recognized Mentor Court in 2020. The loss of federal grant funds will significantly impact this program.

DEPARTMENT PRIORITIES

- Improve the criminal justice systems' response to domestic violence through a centralized handling of all misdemeanor domestic violence cases with specialized staff; increase stakeholder communication and effectiveness; and identify and address barriers that challenge effective and efficient responses to domestic violence.
- Enhance victim safety by coordinating assistance, resources, and referrals to comprehensively address the needs of victims; collaborate with community agencies to enhance coordination of resources; and provide on-site non-governmental victim advocacy.
- Increase offender accountability through enhanced monitoring with judicial review hearings and a dedicated probation officer and provide comprehensive intervention to address domestic violence, substance abuse, and mental health concerns.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS – FAMILY COURT SERVICES

DESCRIPTION

The 1st District Family Court Services was established to assist families who find themselves involved in the Family Court system and serves the counties of Benewah, Bonner, Boundary, Kootenai, and Shoshone. Family Court Services provides resources, referrals, information about services for funding for mediation, supervised visitation, brief focused assessments, and parenting time evaluations. These interactions include litigants in family court, judges, attorneys, community providers, victim advocates, and community resource offices. They also educate families about options available to help them resolve their case outside of the court system. Additionally, Family Court Services presents the Focus on Children class which is required for cases involving custody disputes. While the Family Court Services manager is a State employee, the support staff is a Kootenai County employee.

CHALLENGES & ACCOMPLISHMENTS

The Focus on Children class is a statewide curriculum that is ordered for cases involving custody disputes and was developed to help parents recognize and minimize the negative impacts of separation and parental conflict on children. Family Court Services uses the class as an opportunity to connect parents to resources and provide options for settlement. The Focus on Children class is offered in-person in Kootenai and Bonner counties and had 490 attendees for the 2024-2025 budget year. Kootenai County also stands out as our Magistrate Judges present at the class. The 1st District is the only district in Idaho who currently offers in-person classes.

One of the responsibilities of Family Court Services is to maintain a list of mediators, supervised visitation providers, parenting coordinators, parenting time evaluators, and assessors. Family Court Services also provides education training on legislative additions and updates to family law rules to attorneys, judges, and court staff. This included a training called “Idaho Rules of Family Law Procedure Rule 118: Child Advocate”, presented by a local attorney. Some of the attorneys have agreed to go to Boise and take additional training on this rule. A few attorneys have agreed to serve as a Child Advocate (GAL) under this rule pro-bono for at least one family law case.

Family Court Services along with the Court Assistance Office, Guardianship/Conservatorship Program, and Domestic Violence Coordinator make yearly trips to educate and inform on the services offered. These include court staff, judges, Victim Advocate Centers, and Community Resource Advocates. The in-person open hours have assisted pro se litigants with guardianship, custody, parenting plans, child support, divorce, name change, and small claims cases. In 2024-2025, 939 people attended the open office hours at the Kootenai County Administration Building for assistance.

DEPARTMENT PRIORITIES

- Recruit and retain community providers.
- Continue to educate and assist the community and litigants with services and referrals.
- Assist and educate families on the options to solve their court cases in a peaceful and non-adversarial way.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS – COURT ASSISTANT OFFICE

DESCRIPTION

The 1st District Court Assistance Office is a self-help resource center providing court forms, document review, attorney referrals, community referrals and legal education for self-represented litigants, or people unable to afford an attorney. The 1st Judicial District includes the counties of Benewah, Bonner, Boundary, Kootenai, and Shoshone. The Court Assistance Officer and support staff are Kootenai County employees.

CHALLENGES & ACCOMPLISHMENTS

The Court Assistance Office continues to help by telephone or zoom appointments, email, and zoom workshops, as well as in-person open office hours in all five Northern counties throughout the month. The Court Assistance Office receives a high volume of communications with people in the community for assistance: 1,537 telephone contacts, 9,917 email contacts and 190 forms reviews in 2024-2025. Currently the family law workshop is still offered weekly by zoom as it has provided a convenient method of obtaining form assistance, assisting 118 people during 2024-2025. Due to the rapid growth of Kootenai County and the increased need for assistance, the Court Assistance Office and Family Court Services began offering in-person assistance on Thursdays in July 2021 and Tuesdays in 2024. The in-person open hours have assisted pro se litigants with guardianship, custody, parenting plans, child support, divorce, name change, evictions, and small claims cases. In 2024-2025, 939 people attended the open office hours at the Kootenai County Administration Building for assistance.

Another challenge is the lack of attorneys available for representation. Throughout the 1st District, there has been a substantial increase in cases filed which has resulted in a lack of attorneys available for representation. The Court Assistance Office refers out to the Idaho State Bar Lawyer Referral Program, Idaho Volunteer Lawyers Program, and Idaho Legal Aid. However, these programs are limited in the number of attorneys who agree to the program or the availability of resources. To further strengthen community relations, Court Assistance along with Family Court Services, Guardianship/Conservatorship Program, and Domestic Violence Coordinator make yearly trips to educate and inform on the service offered. These include court staff, Judges, Victim Advocate Centers, and Community Resource Advocates.

DEPARTMENT PRIORITIES

- To continually provide excellent service to the 1st Judicial District.
- To continue to provide services to the public by e-mail, phone, *Zoom* workshops, and in person.
- To increase access to court services.

DEPARTMENT SUMMARIES

DISTRICT COURT: SPECIALTY COURTS – GUARDIAN AND CONSERVATORSHIP MONITORING PROGRAM

DESCRIPTION

The First District Guardianship and Conservatorship Monitoring Coordinator (GCMC) is responsible for establishing systems to enhance the safety and well-being of protected persons throughout the Judicial District, as well as reviews documentation, conducts home visits, and monitors compliance with guardianship and conservatorship policies and procedures. The GCMC reports directly to the Trial Court Administrator and the Family Court Services Manager and receives guidance from the Statewide Guardianship and Conservatorship Manager.

CHALLENGES & ACCOMPLISHMENTS

One of the challenges faced is not being able to access necessary information to monitor all cases throughout the District (GCMC cannot access sealed guardianship and conservatorship cases and is therefore not notified when a guardian or conservator filed a report with the Court). The issue is being reviewed, and a solution is in process.

Over the course of the past year, there have been numerous successes and accomplishments. The GCMC has presented information and training to law enforcement, Adult Protective Services (APS), Child Protective Services (CPS), the Public Defender's Office, and has more training scheduled for the next year. The GCMC meets at least annually with the Boards of Community Guardians of each county in the District. The GCMC has also presented information at public events such as high school minor to adult services transition fairs, designed for parents of children with Developmental Disabilities who may be considering obtaining guardianship for their child when they reach the age of majority. Phone traffic has doubled over the past year (based on phone logs), as more and more stake holders and other agencies are referring people with questions, and current guardians involved in networking activities have provided the GCMC contact information to others. Office visit requests made by guardians and conservators have increased sharply. The favorite and best compliment given to the GCMC is typically appreciation for being available to assist by phone or office visit.

DEPARTMENT PRIORITIES

- Provide consistent, efficient services during 2026.
- To meet and better manage the increasing demand for GCC services, as more stakeholders and entities throughout the District become aware of the GCC and the services offered.

DEPARTMENT SUMMARIES

Specialty Courts						
#	Goal	Objective	Performance Measure	2023	2024	2025 Est
Financial Stewardship						
1	Adhere to budget appropriations	Do not exceed budgeted expenditures	Budget to actual comparison	See table below		
Operational Effectiveness						
2	To reduce substance use and dependency among criminal offenders	Track specialty court metrics to show usage and provide data to the Legislature.	Number of Drug Court Participants:		60	50
3	Reduce alcohol and drug abuse and dependency among criminal offenders.		Number of DUI Court Participants:		44	70
4	Decrease the number of psychiatric hospital days spent by our clients.		Number of Mental Health Court Participants:		39	40
5	Reduce alcohol and drug abuse and dependency		Number of Veteran's Court Participants:		5	16
6	Improve the criminal justice systems response to domestic violence through a centralized handling of all misdemeanor domestic violence cases.		Number of Domestic Violence Court Participants:		147	155
7	Assist and Educate families on the options to solve their court cases in a peaceful and non-adversarial way.		Family Court Services		100	81
8	To increase access to Court Services.		Court Assistant Office		778	1,200
9	Enhance the safety and well-being of protected persons throughout the Judicial District		Guardian and Conservatorship Monitoring Program cases monitored:		1,245	1,275
Employee Engagement						
10	Retain quality employees & preserve institutional knowledge.	Zero open positions	Open positions at start of each budget year	0	0	1

BUDGET PERFORMANCE

Departments	FY 2023		FY 2024		FY 2025	
	Amended	Actual	Amended	Actual	Amended	Actual
District Court						
Expenses						
001 Elected Offcl						
250 2020 OVW DV Mentor Court Grant	\$ 149,824	\$ 1,277	\$ 148,547	\$ 3,929	\$ 144,618	\$ 13,257
252 Drug Court	\$ 45,050	\$ 22,593	\$ 70,162	\$ 18,085	\$ 121,741	\$ 111,605
253 D.U.I. Court	\$ 35,587	\$ 35,001	\$ 35,716	\$ 41,793	\$ 59,818	\$ 39,352
254 Mental Health Court	\$ 186,480	\$ 214,458	\$ 204,586	\$ 197,218	\$ 210,732	\$ 188,988
255 Veteran's Court			\$ -	\$ 14,907	\$ 207,381	\$ 121,470
Grand Total	\$ 416,941	\$ 273,329	\$ 459,011	\$ 275,931	\$ 744,290	\$ 474,672

REFERENCE



IDAHO

Kootenai County Profile

University of Idaho Extension

Population	Number	Percent	Rank*
Total population 2020	170,628	--	3
Population change 2010-2020	32,134	23.2	3
Race 2020			
White	161,085	94.4	20
African-American	767	0.4	35
Native American	2,238	1.3	28
Asian & Pacific Islander	1,911	1.1	17
Two or more races	4,627	2.7	11
Hispanic (may be any race) 2020	8,776	5.1	31
Age 2020			
Under 18 years old	38,300	22.4	28
18-64 years old	98,648	57.8	12
65 years and older	33,680	19.7	21
Median age (years)	40.8	--	19
Speaks English "less than very well"	--	--	--
Male	--	--	--
Female	--	--	--

Employment	Number	Percent	Rank*
Unemployment rate 2020	--	6.9	10
Self-employment rate 2020	24,513	26.6	27
Average wage per job 2020	\$46,462	--	9
Total jobs 2021	99,794	100.0	3
Employment by industry:			
Farm	868	0.9	42
Forestry, fishing & mining	1,045	1.0	10
Construction	9,559	9.6	13
Manufacturing	5,786	5.8	24
Retail & wholesale trade	14,338	14.4	8
Transportation & utilities	3,268	3.3	18
Finance, insur., & real estate	8,388	8.4	9
Health care & social assist.	9,345	9.4	10
Other services	24,484	24.5	7
Government	12,325	12.4	30
Change in # of jobs 2010-2020	17,109	22.8	7

Poverty & Income	Number	Percent	Rank*
People in poverty:			
Total 2020	14,595	8.6	37
Children 2020	3,724	9.9	39
Elderly 2015-2019 avg.	1,980	6.9	35
Income:			
Median household income 2020	\$70,105	--	6
Per capita income 2020	\$48,953	--	12

Education	Number	Percent	Rank*
Population age 25+ 2015-2019 avg.	108,997	100.0	--
No high school diploma	7,465	6.8	36
High school diploma or equiv.	29,662	27.2	33
Some college, no degree	32,365	29.7	7
Associate degree	12,047	11.1	7
Bachelor's degree	18,175	16.7	13
Graduate/professional degree	9,283	8.5	11

Health	Number	Percent	Rank*
Physicians/1,000 people 2013	1.9	--	5
Infant deaths/1,000 births 2019	4.8	--	14
No health insur. (age 0-64) 2019	16,442	12.4	33

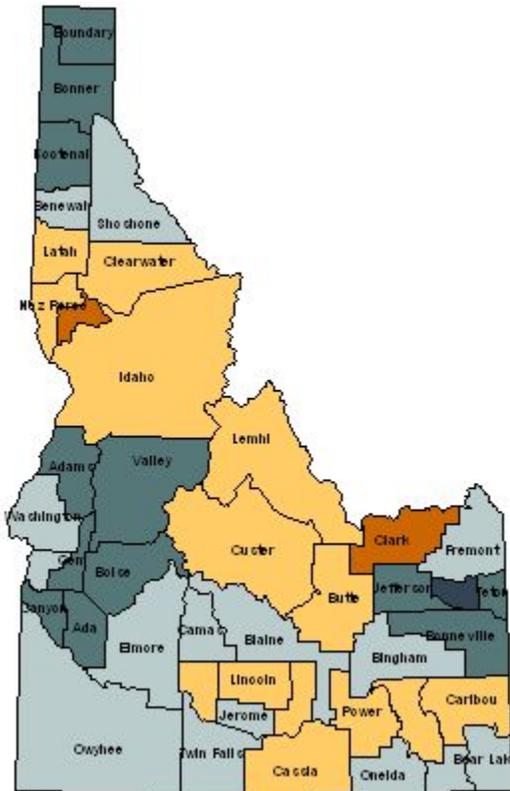
Housing	Number	Percent	Rank*
Total housing units 2020	74,736	--	3
Change in # of units 2010-2020	11,559	18.3	3

NOTE: For definitions, view individual indicators at Indicators Idaho: <http://www.indicatorsidaho.org>

* Shaded values for Idaho's 44 counties are ranked: "1" is the highest value and "44" is the lowest.

Profile source: <http://www.indicatorsidaho.org>

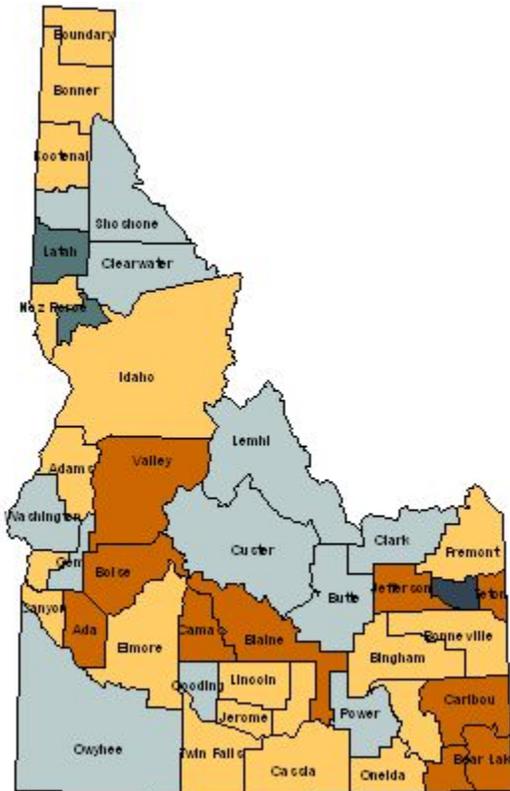
Profile printed: January 7, 2026.



Population Change (2014 - 2024)

- 10.7% to 0.6%
- 0.7% to 12.0%
- 12.1% to 23.3%
- 23.4% to 34.7%
- 34.8% to 46.2%

Map Source: <http://www.indicatorsidaho.org>



Poverty rate (%) (2022)

- 6.9% to 9.7%
- 9.8% to 12.7%
- 12.8% to 15.6%
- 15.7% to 18.6%
- 18.7% to 21.6%

Map Source: <http://www.indicatorsidaho.org>

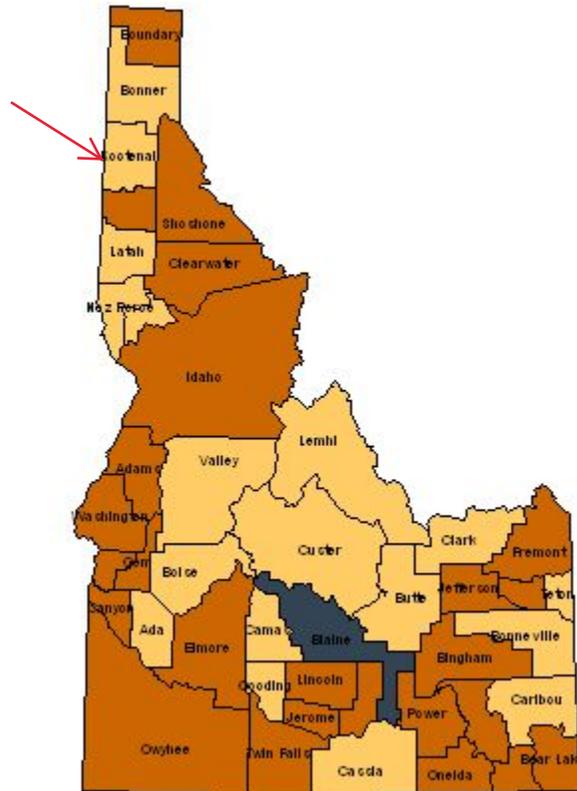


Median household income (real) (2022)

- \$48,940 to \$59,705
- \$59,706 to \$70,471
- \$70,472 to \$81,237
- \$81,238 to \$92,003
- \$92,004 to \$102,770

Map Source: <http://www.indicatorsidaho.org>

Median household income is the level of income at which half the population has lower incomes and half has higher incomes. Here, we provide information on real median household income, which means the data have been adjusted for inflation.

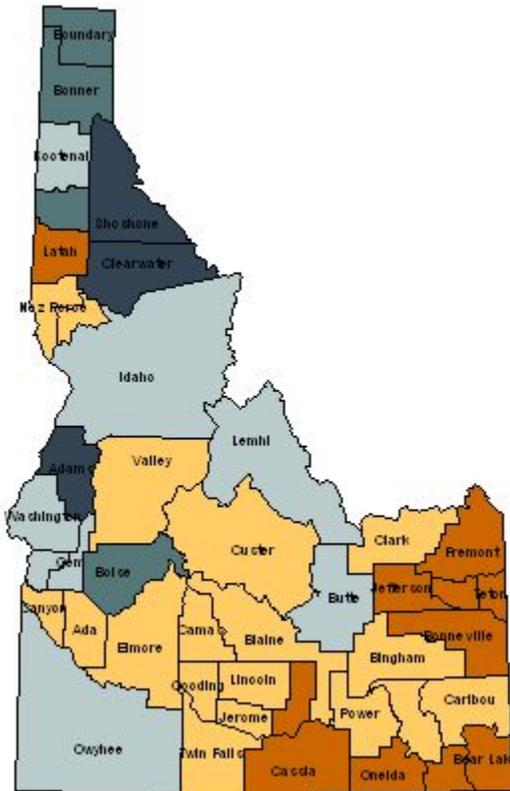


Per capita income (2021)

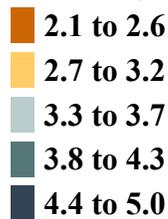
- \$27,701 to \$51,260
- \$51,261 to \$74,821
- \$74,822 to \$98,381
- \$98,382 to \$121,942
- \$121,943 to \$145,503

Map Source: <http://www.indicatorsidaho.org>

Per capita income is the "mean" or average income received by individuals, that is, total income divided by total number of people. Here, we provide information on real per capita income, which means the data have been adjusted for inflation.



Unemployment Rate (October 2023)



Map Source: <http://www.indicatorsidaho.org>

GLOSSARY

125 Plan	A cafeteria plan is a type of employee benefit plan offered in the United States pursuant to Section 125 of the Internal Revenue Code. Its name comes from the earliest such plans that allowed employees to choose between different types of benefits, similar to a cafeteria.
A Budget	Synonym for Personnel Budget, see definition.
Accrual Basis	Basis of accounting that records revenues in the period in which they are earned and become measurable; expenses are recorded in the period incurred, if measurable.
Actual	When used on schedules in this document, total amount spent as recorded and audited.
ADA (Americans with Disabilities Act)	Federal act which requires that all County facilities be constructed and remodeled to accommodate persons with disabilities.
Ad Valorem Tax	A tax computed from assessed valuation of land and improvements.
Adoption	Formal action by the Board of County Commissioners which permits the County to incur obligations and to make expenditures of resources.
Appropriation	An authorization made by the Board of County Commissioners to incur obligations and to make expenditures of resources.
Assess	To value property for the purpose of taxation. The County assesses property every year; that assessment must be used by the County.
Assessed Valuation	Value that is established for real or personal property by the County Assessor and the State for use as a basis for levying property taxes.
Balanced Budget	An annual budget in which revenue anticipated is equal to budgeted expenditures.
The Board or BOCC (Board of County Commissioners)	Governing body of the County made up of one elected resident from each of the 3 zones within the County. While each Commissioner must reside in the specific zone for which they represent, they are elected by all County residents.
B Budget	Synonym for Operating Budget, see definition.
Budget	A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal service levels approved by the Board of County Commissioners.
Budget Adjustments	A procedure utilized by the Board of County Commissioners and Auditor Staff to revise a line item budget appropriation without changing the program total.
Budget Amendment	A formal procedure for increasing budget appropriations. This procedure, which is established by State statute, requires publication and public hearing before approval by the Board of County Commissioners.

GLOSSARY

Budget Basis	Modified accrual basis. Expenditures are recognized when commitment is made; revenue is recognized when received.
Budget Calendar	The schedule of key dates or milestones which the County departments follow in preparation, adoption, and administration of the budget.
Budget Control	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.
Budget Document	The instrument used by the County Clerk, as the County Budget Officer to present a comprehensive financial program to the Board of County Commissioners and the public.
C Budget	Synonym for Capital Budget, see definition of Capital Outlay and Debt Service.
ACFR (Annual Comprehensive Financial Report)	A set of government financial statements comprising the financial report of the County that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
Capital Outlay/Capital Project	An expenditure which results in the acquisition of, or addition to, fixed assets and meets these criteria
Cash Management	Management of cash necessary to pay for government services with investment of temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.
CIP (Construction in Progress)	Capitalized costs related to a tangible asset that is not yet substantially ready to be placed into service.
CPI (Consumer Price Index)	Prepared by the U.S. Department of Labor, it is the federal government's broadcast gauge of costs for goods and services and has far reaching implications for all sectors of the economy.
Contingency Reserve	The County follows a concept of budgeting for contingencies and does so at the fund level, under both the General Fund and the Justice Fund. These funds cover revenue shortfall and unplanned expenditures.
Debt Limit	Maximum debt permitted by state statute.
Debt Service	The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
Deficit	Amount by which expenditure exceeds revenue.

GLOSSARY

Department	A major administrative division of the County which includes overall management responsibility for program services or a group of related operations within a functional area.
Depreciation	An allowance made for the consumption of the value of an asset due to the passage of time, wear, or market conditions.
Disbursement	Payment for goods and services in cash or by check.
Elected Officials	Board of County Commissioners, Clerk, Treasurer, Assessor, Coroner, Sheriff and Prosecuting Attorney
Encumbrance	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.
Enterprise Fund	Funds a governmental operation which receives revenue through service on a business basis.
Expenditure	This term refers to the outflow of funds paid or to be paid for an asset obtained, or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure, it reserves funds to be expended.)
FEMA (Federal Emergency Management Association)	Agency of the federal government responsible for responding to and assisting local governments to deal with catastrophic events.
Fixed Asset	Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
Forgone	The incremental value of tax revenue available to but not levied by the County in prior years. Forgone is available to be levied in subsequent tax years in part or in total.
Full Time Equivalent Position (FTE)	A format of counting positions based on a 40- hour work week (2080 hours annually) is equivalent to one FTE. Part-time positions are converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time position working 20 hours per week would be equivalent to a 0.5 FTE or one half of a full-time position.
Fund	An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. The County uses general government funds, restricted government funds, special revenue funds, capital projects funds, enterprise funds, trust funds, and one internal service fund for employees' health insurance.

GLOSSARY

Fund Balance	Fund balance is the excess of assets over liabilities and is also known as surplus funds. In the private sector, this is referred to as “equity.” Fund balances are classified according to appropriation or level of restriction by law.
FY (Fiscal Year)	Kootenai County operates on a fiscal year of October 1st through September 30th.
General Fund	The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund finances most of the basic operating services.
GAAP (Generally Accepted Accounting Principles)	Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).
GASB (Government Accounting Standards Board)	The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
Goal	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given time period.
Governmental Funds	Funds that are used to account for most typical government functions. The acquisition, use, and balances of the County’s expendable financial resources and the related current liabilities (except those accounted for in an enterprise fund), are accounted for through these funds. The County’s governmental funds include the General Fund, Special Revenue Funds, and Capital Projects Funds.
Grant	A contribution by government or other organization to support a particular function or program.
ICRMP (Idaho Counties Risk Management Program)	ICRMP was formed in 1985 by several Idaho counties at a time when private insurance markets were no longer available to local governments. The member-owned local government risk pool is now the primary source of property and casualty loss protection for Idaho local governments including counties, cities, and special purpose districts.
Infrastructure	County owned buildings, parks and park structures, airport runways and other non-moveable property.
Intergovernmental Revenue	Revenue received from another government for a specified purpose. In Kootenai County, these are funds from federal, state or other governmental agencies.

GLOSSARY

Internal Service Fund	Fund type used to report activity that provides goods or services to other funds, departments or agencies of the primary government on a cost-reimbursement basis.
Levy	(verb) To impose taxes, special assessments, or service charges for the support of County activities. (noun) Total amount of taxes, special assessments or service charges imposed by a government.
Line-Item Budget	A budget that lists each expending category (salary, supplies, services, travel, etc.) separately, along with the dollar amount budgeted for each specified category.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
Major Funds	Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds.
Modified Accrual Basis	Basis of accounting that recognizes revenues in the period in which they become available and measurable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable. Expenditures are generally recognized when the liability is incurred, if measurable.
N/A	This is an abbreviation for “information not available” and “information not applicable.”
New Growth	The portion of estimated market value increase attributed to new construction or development, may also refer to revenue dollars generated by new construction and development. New growth added to tax rolls represents property that is completed and occupied.
Objective	Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.
Operating Budget	The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, travel and fuel.
Performance Indicators	Specific quantitative and qualitative measures of work performed as an objective of a program.
Personnel Budget	The portion of the budget that pertains to employees. The personnel budget contains appropriations for such expenditures as wages, benefits and employer tax obligations.

GLOSSARY

Program	A group of related activities performed by an organizational unit for the purpose of accomplishing a service for which the County is responsible.
Property Tax	Property taxes levied on both real and personal property according to the assessed value and the tax rate.
Enterprise Fund	Fund used to account for the County's ongoing organizations and activities that are similar to businesses found in the private sector. This fund is considered self-supporting in that the services rendered by it are generally financed through user charges.
Reappraisal/Revaluation	The County Assessor reviews values of property in the County on a five-year cycle, changing those that have increased or decreased in value.
Revenue	Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
Reserve	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
Risk Management	An organized attempt to protect the County's assets against accidental loss, this department acts as liaison between the County and the County's liability insurance carrier ICRMP.
Special Revenue Funds	Are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
Surplus	Amount of revenue which exceeds expenditure.
Tax Rate	A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation. Also referred to as a mil rate.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Three (3) Year Trend	The County has developed and uses a three-year trend analysis of actual revenue sources and expenditures over the prior three-year period to make reasonable projections for the coming fiscal year.
User Fees	The payment of a fee for direct receipt of a public service by the party benefiting from the service.

ACRONYMS

AIP	Airport Improvement Program
AMP	Adult Misdemeanor Probation
ARPA	American Rescue Plan Act
B&G	Buildings and Grounds
BOCC	Board of County Commissioners
CAD	Computer Aided Dispatch
ACFR	Annual Comprehensive Financial Report
CARES ACT	Corona Virus Aid Relief and Economic Security Act
CDA	The City of Coeur d'Alene
COPS (GRANTS)	Community Oriented Policing Services
DEQ	Department of Environmental Quality
DMV	Department of Motor Vehicles or Vehicle Licensing
ECO	Emergency Communications Officer
EPA	Environmental Protection Agency
FAA	Federal Aviation Administration
FCL	Fighting Creek Landfill
FTE	Full-Time Equivalent
FTA	Federal Transit Administration
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
HR	Human Resources
IC	Idaho Code
IDAPA	Idaho Administrative Procedures Act
IT	Information Technology
ITD	Idaho Transportation Department

ACRONYMS

JDC	Juvenile Detention Center
JJC	Juvenile Justice Center
JPRO	Juvenile Probation
KCEMSS	Kootenai County Emergency Medical Services System
KCSD	Kootenai County Sheriff's Department
KMC-IPH	Kootenai Medical Center- Involuntary Police Holds
KMPO	Kootenai Metropolitan Planning Organization
MIS	Managerial Information System
MOSCAD	Motorola Supervisory Control and Data Acquisition
OEM	Office of Emergency Management
PAC	Panhandle Area Council
PAO	Prosecuting Attorney's Office
PERSI	Public Employee Retirement System of Idaho
PF	The City of Post Falls
POST	Peace Officer Standards and Trainings
PT	Part-Time
PTS	Prairie Transfer Station
RTS	Ramsey Transfer Station
SAR	Search and Rescue
SD	Sheriff's Department
SRU	Special Response Unit or SWAT
SW	Solid Waste



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