# RESOLUTION NO. 2023-73

A RESOLUTION ADOPTING THE FISCAL YEAR 2023-2024 COUNTY OF KOOTENAI BUDGET

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 30, 2023 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 30, 2023.

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 2023-2024 budget as follows:

| | FY 2024 Budget | | | |
|---|---|---|---|---|
| | Personnel Expenses | Operating Expenses | Capital Outlay | Total FY 2024 Budget |
| **GENERAL FUND** | | | | |
| BOCC | $ 9,692,014 | $ 3,494,439 | $ 778,450 | $ 13,964,903 |
| Clerk | $ 2,743,414 | $ 621,286 | $ - | $ 3,364,700 |
| Treasurer | $ 836,793 | $ 530,583 | $ - | $ 1,367,376 |
| Assessor | $ 2,495,112 | $ 115,263 | $ - | $ 2,610,375 |
| Coroner | $ 542,382 | $ 338,656 | $ - | $ 881,038 |
| Sheriff | $ 4,040,621 | $ 1,216,615 | $ 58,319 | $ 5,315,555 |
| Prosecutor | $ 2,208,067 | $ 246,490 | $ - | $ 2,454,557 |
| General Reserve | $ - | $ 250,000 | $ - | $ 250,000 |
| Replacement Reserve | $ - | $ - | $ 539,738 | $ 539,738 |
| **TOTAL CURRENT EXPENSE** | $ 22,558,403 | $ 6,813,332 | $ 1,376,507 | $ 30,748,242 |
| **JUSTICE FUND** | | | | |
| BOCC | $ 11,638,911 | $ 2,372,010 | $ - | $ 14,010,921 |
| Sheriff | $ 30,418,693 | $ 7,440,428 | $ 658,961 | $ 38,518,082 |
| Prosecutor | $ 5,027,077 | $ 210,571 | $ - | $ 5,237,648 |
| Justice Reserve | $ - | $ 300,000 | $ - | $ 300,000 |
| **TOTAL JUSTICE FUND** | $ 47,084,681 | $ 10,323,009 | $ 658,961 | $ 58,066,651 |
| **OTHER FUNDS** | | | | |
| Liability Insurance | $ - | $ 1,022,373 | $ - | $ 1,022,373 |
| Centennial Trail | $ - | $ 6,500 | $ 25,000 | $ 31,500 |
| Tourism Promotion | $ - | $ 1,500 | $ - | $ 1,500 |
| Federal Transit Authority | $ 379,226 | $ - | $ - | $ 379,226 |
| Airport | $ 925,825 | $ 544,796 | $ - | $ 1,470,621 |
| HARSB | $ - | $ 58,405 | $ 225,000 | $ 283,405 |
| County Fair | $ - | $ - | $ - | $ - |
| Noxious Weed Control | $ 257,339 | $ 94,439 | $ 15,343 | $ 367,121 |
| Health District | $ - | $ 1,696,345 | $ - | $ 1,696,345 |
| Historical Society | $ - | $ 28,300 | $ - | $ 28,300 |
| Parks & Waterways | $ 363,362 | $ 201,659 | $ 15,000 | $ 580,021 |
| Snowmobile | $ 16,625 | $ 82,974 | $ - | $ 99,599 |
| County Vessel | $ 475,988 | $ 226,336 | $ - | $ 702,324 |
| Indigent | $ 142,353 | $ 34,000 | $ - | $ 176,353 |
| District Court | $ 8,574,656 | $ 1,024,650 | $ 17,500 | $ 9,616,806 |
| Court Interlock | $ - | $ 15,300 | $ - | $ 15,300 |
| Revaluation | $ 3,336,829 | $ 724,163 | $ - | $ 4,060,992 |
| Aquifer Protection | $ - | $ 702,132 | $ - | $ 702,132 |
| Construction | $ - | $ - | $ - | $ - |
| **TOTAL OTHER FUNDS** | $ 14,472,203 | $ 6,463,872 | $ 297,843 | $ 21,233,918 |
| **TOTAL GOVERNMENTAL FUNDS** | **$ 84,115,287** | **$ 23,600,213** | **$ 2,333,311** | **$ 110,048,811** |
| **ENTERPRISE FUND** | | | | |
| Waste Disposal | $ 5,311,657 | $ 11,376,702 | $ 14,389,000 | $ 31,077,359 |
| **GRAND TOTAL COUNTY** | **$ 89,426,944** | **$ 34,976,915** | **$ 16,722,311** | **$ 141,126,170** |
| **INTERNAL SERVICE FUND** | $ 8,600 | $ 13,007,212 | $ 255,000 | $ 13,270,812 |
| **KOOTENAI AMBULANCE DISTRICT** | $ - | $ 3,710,699 | $ - | $ 3,710,699 |
| | $ 89,435,544 | $ 51,694,826 | $ 16,977,311 | $ 158,107,681 |

## REVENUE SUMMARY

| COUNTY | | INTERNAL SERVICE FUND | | AMBULANCE DISTRICT | |
|---|---|---|---|---|---|
| PROPERTY TAX | $ 59,416,243 | HEALTH INS: EMPLOYER CONTRIBUTION | $ 10,627,187 | PROPERTY TAX | $ 3,454,572 |
| ESTIMATED FUND BALANCES | $ 18,275,361 | HEALTH INS: EMPLOYEE CONTRIBUTION | $ 1,692,625 | ESTIMATED FUND BALANCES | $ - |
| OTHER REVENUE | $ 61,345,350 | OTHER REVENUES | $ 696,000 | OTHER REVENUES | $ 256,127 |
| GRANTS | $ 2,089,216 | ESTIMATED FUND BALANCES | $ 255,000 | GRANTS | $ - |
| **PROJECTED REVENUES** | $ 141,126,170 | **PROJECTED REVENUES** | $ 13,270,812 | **PROJECTED REVENUES** | $ 3,710,699 |

**September 1, 2023**

**ATTEST:**
**JENNIFER LOCKE, CLERK**

Leslie Duncan, Chair

Bruce Mattare, Commissioner

Bill Brooks, Commissioner