



## 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

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Brett,

Below is a summary of our discussion regarding the Justice Fund, as well as our discussion regarding the analysis you were provided by Hayden for their law enforcement contract with the County.

Every property owner in Kootenai County pays a portion of their property tax to Kootenai County. Part of that property tax goes to Kootenai County's Justice Fund. The Justice Fund is used to pay for all the justice services that the County provides for citizens. This includes:

- Constitutional Public Defense (County portion only)
- Juvenile Detention
- Juvenile Probation
- Adult Misdemeanor Probation
- Sheriff Administration
- Sheriff Civil
- Animal Control
- Patrol
- Detectives
- Driver Licensing
- Sheriff Records
- SWAT
- Search & Rescue
- Sheriff Maintenance
- Jail
- Recreational Safety
- Prosecutor

Kootenai County Sheriff Deputies have jurisdiction anywhere in Kootenai County. City police departments are responsible for calls in their own city limits, however Sheriff Deputies may respond as well if needed. The taxes that city property owners pay into Kootenai County's Justice Fund cover this level of service by Kootenai County Sheriff Deputies within city limits, which is an "as needed" response, as well as all the other justice services included in the Justice Fund (see the list above). Cities also provide their residents with other law enforcement services, such as animal control, detectives, and community services officers. The cost of city law enforcement services also includes the overhead costs of operations, such as ammo, weapons, uniforms, training, insurance, command staff, overtime, etc.

The City of Hayden does not provide law enforcement services to its residents. Instead, it has requested that the Kootenai County Sheriff's Office provide them with a higher and enhanced level of service than the level of service that is provided to city residents of all the other cities in Kootenai County. The higher and enhanced level of service provided by Kootenai County comes at an additional cost to taxpayers, primarily in the form of enhanced administrative burden for Kootenai County and increased personnel costs for personnel assigned to Hayden. If the City of Hayden does not pay the cost for the County to provide this higher and enhanced level of service, then this cost becomes the burden of other taxpayers, such as city residents of Coeur d'Alene and Post Falls and residents in the unincorporated County.



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Although Hayden property tax owners pay taxes into the County's Justice Fund, that does not mean Kootenai County is required to provide the requested enhanced level of law enforcement service for free or at a discount. Any discount given to Hayden must be paid by taxpayers in the rest of the County.

Kootenai County has 8 dedicated Patrol positions for Hayden and 1 average-cost Detective equivalent, and Hayden is considering requesting a dedicated Lieutenant position for FY26. Additionally, Kootenai County will contract directly with Hayden Meadows, Atlas, and Dalton Elementary in FY26 for 1 School Resource Officer. The current wages and benefits for these 8 Patrol positions and 1 average-cost Detective equivalent is \$1,114,118, and if the cost of a new Lieutenant is added the wages and benefits increases to \$1,285,921. This does not include any pay increases for the next fiscal year 2026, such as a COLA. This also doesn't include the cost of any other law enforcement services such as animal control, community service officers, or the overhead costs of command staff, overtime, and operations.

|   | Wage              | Tax              | Benefit           | Workers' Comp    | Total               |
|---|-------------------|------------------|-------------------|------------------|---------------------|
| 8 Hayden Deputies                         | \$ 695,201        | \$ 54,233        | \$ 225,483        | \$ 18,773        | \$ 993,690          |
| Average cost of all Detectives            | \$ 87,197         | \$ 6,803         | \$ 24,073         | \$ 2,355         | \$ 120,428          |
| <b>Total Contract Cost w/o Lieutenant</b> | <b>\$ 782,398</b> | <b>\$ 61,036</b> | <b>\$ 249,556</b> | <b>\$ 21,128</b> | <b>\$ 1,114,118</b> |
| FY26 Request for Hayden Lieutenant        | \$ 124,218        | \$ 9,689         | \$ 34,543         | \$ 3,354         | \$ 171,804          |
| <b>Total Contract Cost w/Lieutenant</b>   | <b>\$ 906,615</b> | <b>\$ 70,725</b> | <b>\$ 284,100</b> | <b>\$ 24,482</b> | <b>\$ 1,285,921</b> |
| SRO                                       | \$ 93,933         | \$ 7,328         | \$ 29,325         | \$ 2,537         | \$ 133,123          |

Using the data and methodology provided by Hayden, you can see the price per citizen for law enforcement services and the Justice Fund in Coeur d'Alene, Post Falls, Rathdrum, and Hayden. The calculation uses the city's law enforcement budget, plus the amount of property tax each city's property owners pay into the county's Justice Fund to calculate a price per citizen. Coeur d'Alene has a price per citizen of \$611.49, Post Falls is \$418.95, Rathdrum is \$367.73, and Hayden is \$226.40.

Once again using the data provided by Hayden, you can calculate the levy rate each city's property owners are paying for law enforcement services and the Justice Fund. Using the levy rate, you can calculate per \$100,000 in taxable value how much is used to pay for law enforcement services and the Justice Fund in each city. Coeur d'Alene is \$303.02, Post Falls is \$267.57, Rathdrum is \$251.62, and Hayden is \$113.23.

|               | Price per Citizen for LE & JF | Price for LE & JF per \$100k of Taxable Value | Population |
|---------------|-------------------------------|---|------------|
| Coeur d'Alene | \$ 611.49                     | \$ 303.02                                     | 56,894     |
| Post Falls    | \$ 418.95                     | \$ 267.57                                     | 44,798     |
| Rathdrum      | \$ 367.73                     | \$ 251.62                                     | 11,580     |
| Hayden        | \$ 226.40                     | \$ 113.23                                     | 16,422     |



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Based on the data provided by Hayden, please see the conclusions below:

1. Hayden is paying less per citizen and per \$100,000 in taxable value for law enforcement services than the other cities in Kootenai County with their own police departments. Hayden is paying less than half of what Rathdrum pays per \$100k in taxable value for law enforcement services, even though Hayden has more citizens and almost double the taxable value of Rathdrum.
2. Hayden is only being asked to pay for the costs of salaries and benefits for the employees used for Hayden's law enforcement needs. They are not being asked to pay Kootenai County for all the overhead and operational costs associated with these employees such as uniforms, ammo, weapons, training, certifications, command staff, records, administration, etc. These are all costs Hayden would need to pay if they provided their own law enforcement services to their citizens.
3. For Hayden to pay 70% of Rathdrum's price per \$100,000 of taxable value for law enforcement services and the Justice Fund, they would need to pay Kootenai County \$3,209,628.
4. For Hayden to have the same price as Rathdrum's price per \$100,000 of taxable value, they would have to pay Kootenai County \$5,688,315.

The County tries to make every effort to maximize all revenue sources in the budget to offset any property tax increases passed on to the citizens. As a reminder, the data I've used for the wages discussed is based on direction I've received from your office.

Thank you,

### **BRANDI FALCON**

Finance Director | Kootenai County Auditor's Office

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Kootenai County's FY25 (TY24) Justice Fund Levy Rate:

0.000783868

**City of Coeur d'Alene**

|  |                      |                          |
|--|----------------------|--------------------------|
| Population   | 56,894               |                          |
| 2024 Taxable Value                                       | \$ 11,481,029,049.00 |                          |
| 2025 LE Budget   | \$ 25,790,291.00     |                          |
| Justice Fund Contribution                                | \$ 8,999,611.28      |                          |
| Price per capita w/o JF                                  | \$ 453.30            | LE budget per citizen    |
| Price per capita w/JF                                    | \$ 611.49            | LE budget+JF per citizen |
| Levy rate for LE & JF                                    | 0.003030208          |                          |
| FY25 LE Budget & JF                                      | \$ 34,789,906.07     |                          |
| <b>Price for LE &amp; JF per \$100k of Taxable Value</b> | <b>\$ 303.02</b>     |                          |

**City of Post Falls**

|  |                     |                          |
|--|---------------------|--------------------------|
| Population   | 44,798              |                          |
| 2024 Taxable Value                                       | \$ 7,014,175,463.00 |                          |
| 2025 LE Budget   | \$ 13,269,742.20    |                          |
| Justice Fund Contribution                                | \$ 5,498,187.69     |                          |
| Price per capita w/o JF                                  | \$ 296.21           | LE budget per citizen    |
| Price per capita w/JF                                    | \$ 418.95           | LE budget+JF per citizen |
| Levy rate for LE & JF                                    | 0.002675714         |                          |
| FY25 LE Budget & JF                                      | \$ 18,767,927.48    |                          |
| <b>Price for LE &amp; JF per \$100k of Taxable Value</b> | <b>\$ 267.57</b>    |                          |

**City of Rathdrum**

|  |                     |                          |
|--|---------------------|--------------------------|
| Population   | 11,580              |                          |
| 2024 Taxable Value                                       | \$ 1,692,381,117.00 |                          |
| 2025 LE Budget   | \$ 2,931,700.00     |                          |
| Justice Fund Contribution                                | \$ 1,326,603.40     |                          |
| Price per capita w/o JF                                  | \$ 253.17           | LE budget per citizen    |
| Price per capita w/JF                                    | \$ 367.73           | LE budget+JF per citizen |
| Levy rate for LE & JF                                    | 0.002516161         |                          |
| FY25 LE Budget & JF                                      | \$ 4,258,303.36     |                          |
| <b>Price for LE &amp; JF per \$100k of Taxable Value</b> | <b>\$ 251.62</b>    |                          |

**City of Hayden**

|  |                     |                          |
|--|---------------------|--------------------------|
| Population   | 16,422              |                          |
| 2024 Taxable Value                                       | \$ 3,283,691,235.00 |                          |
| 2025 LE Budget   | \$ 1,144,000.00     |                          |
| Justice Fund Contribution                                | \$ 2,573,980.48     |                          |
| Price per capita w/o JF                                  | \$ 69.66            | LE budget per citizen    |
| Price per capita w/JF                                    | \$ 226.40           | LE budget+JF per citizen |
| Levy rate for LE & JF                                    | 0.001132256         |                          |
| FY25 LE Budget & JF                                      | \$ 3,717,979.10     |                          |
| <b>Price for LE &amp; JF per \$100k of Taxable Value</b> | <b>\$ 113.23</b>    |                          |
| 70% of Rathdrum's Levy rate for LE & JF                  | 0.001761313         |                          |
| LE Budget & JF needed for 70% of Rathdrum                | \$ 5,783,608        |                          |
| LE Budget needed for 70% of Rathdrum                     | \$ 3,209,628        |                          |
| LE Budget & JF needed for 100% of Rathdrum               | \$ 8,262,296        |                          |
| LE Budget needed for 100% of Rathdrum                    | \$ 5,688,315        |                          |

|               | Price per Citizen for<br>LE & JF | Price for LE & JF per \$100k<br>of Taxable Value | Population |
|---------------|----------------------------------|--|------------|
| Coeur d'Alene | \$ 611.49                        | \$ 303.02  | 56,894     |
| Post Falls    | \$ 418.95                        | \$ 267.57  | 44,798     |
| Rathdrum      | \$ 367.73                        | \$ 251.62  | 11,580     |
| Hayden        | \$ 226.40                        | \$ 113.23  | 16,422     |

*Note: Kootenai County Auditor updated the 2024 Taxable Values to the final values, rather than the estimated values. The final values are the ones used to set levies, and therefore the correct values to be used for this analysis. In addition, there was a typo for Rathdrum's population, which was also corrected.*