

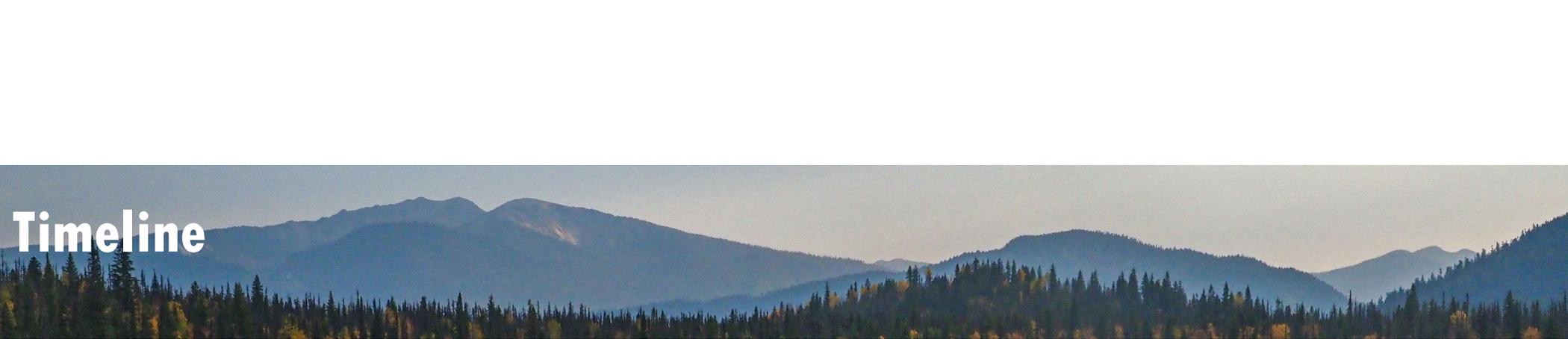


Overview of Auditor's Work on Hayden Law Enforcement Contract & Overhead Costs

Timeline

- April 17 – Finance Director began analyzing data hand-delivered by KCSO from City of Hayden Administrator
 - Provided by City of Hayden to KCSO 

Kootenai County's FY25 (TY24) Justice Fund Levy Rate:		0.000783868
City of Coeur d'Alene		
Population		56,894
2024 Est. Taxable Value	\$	11,435,013,284.00
2025 LE Budget	\$	25,790,291.00
Justice Fund Contribution	\$	8,963,540.99
Price per capita w/o JF		453.30
Price per capita w/JF		610.85
City of Post Falls		
Population		44,798
2024 Est. Taxable Value	\$	6,965,567,249.00
2025 LE Budget	\$	13,269,742.20
Justice Fund Contribution	\$	5,460,085.27
Price per capita w/o JF		296.21
Price per capita w/JF		418.10
City of Rathdrum		
Population		11,850
2024 Est. Taxable Value	\$	1,574,275,121.00
2025 LE Budget	\$	2,931,700.00
Justice Fund Contribution	\$	1,234,023.89
Price per capita w/o JF		247.40
Price per capita w/JF		351.54
City of Hayden		
Population		16,422
2024 Est. Taxable Value	\$	3,264,069,692.00
2025 LE Budget	\$	1,144,000.00
Justice Fund Contribution	\$	2,558,599.78
Price per capita w/o JF		69.66
Price per capita w/JF		225.47



Timeline

- **April 29** — County Finance Director & County Deputy Finance Director met with Undersheriff, Captain Smart, Captain Hyle, Lt. Sifford, and KCSO Chief Budget Officer to discuss analysis of data provided by City of Hayden Administrator. At this meeting, a memo was drafted and reviewed with KCSO.
- **April 30** — the memo from the County Finance Director to the Undersheriff regarding the analysis of the data provided by City of Hayden Administrator, as well as supporting data, was emailed by the County Finance Director to the Undersheriff. That same day, the memo and supporting data was emailed by the Undersheriff to the Hayden Mayor and City Administrator, and cc'ed the Finance Director and Commissioner Duncan.
 - Memo included a detailed description of what the Justice fund is, and what it pays for vs enhanced dedicated service

Timeline – Justice Fund Memo



Kootenai County Clerk Jennifer Locke
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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.

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
Total Contract Cost w/o Lieutenant	\$ 782,398	\$ 61,036	\$ 249,556	\$ 21,128	\$ 1,114,118
FY26 Request for Hayden Lieutenant	\$ 124,218	\$ 9,689	\$ 34,543	\$ 3,354	\$ 171,804
Total Contract Cost w/Lieutenant	\$ 906,615	\$ 70,725	\$ 284,100	\$ 24,482	\$ 1,285,921
SRO	\$ 93,993	\$ 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

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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 Coeur d'Alene, ID 83814
bfalcon@kcgov.us
 Office: 208.446.1665

Timeline – Justice Fund Memo

- Data attached to the April 30th memo
- (Cost figures used in the April 30th memo are now outdated due to the approval of the 2.5% COLA for FY26)
- Other agencies are provided as an example to show the true cost of having a City Police Department vs savings incurred by using KCSO, NOT to establish a budget for Hayden Dedicated Law Enforcement



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	
Price for LE & JF per \$100k of Taxable Value	\$	303.02	

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	
Price for LE & JF per \$100k of Taxable Value	\$	267.57	

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	
Price for LE & JF per \$100k of Taxable Value	\$	251.62	

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	
Price for LE & JF per \$100k of Taxable Value	\$	113.23	
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 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

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.

Timeline – Justice Fund Memo

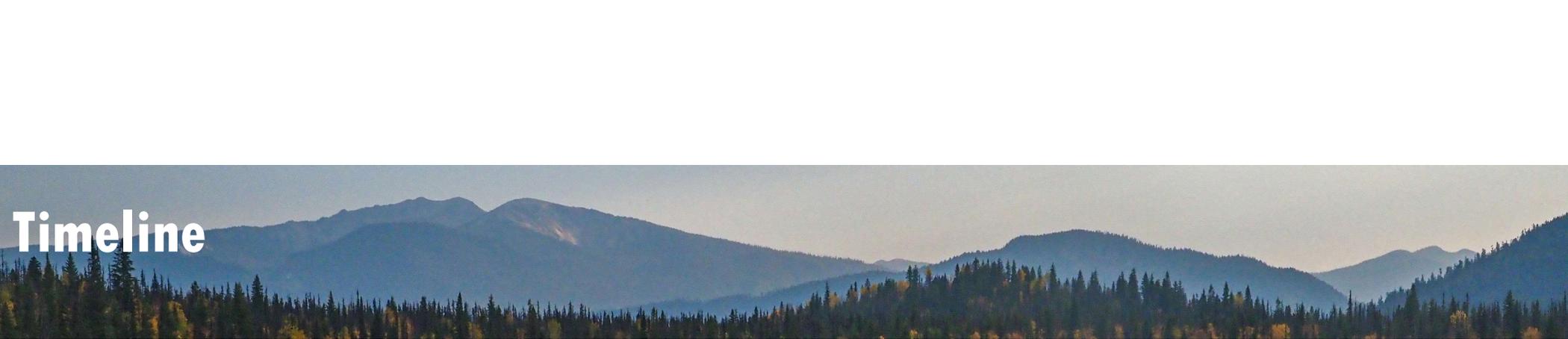
- Tax data used in the April 30th memo – updated format
- Every citizen in a City with PD pays for 2 “layers” of law enforcement
 - Local PD
 - County Sheriff

Kootenai County's FY25 (TY24) Justice Fund Levy Rate:	0.000783868				
Kootenai County's FY25 (TY24) Taxable Value:	\$ 46,534,770,732				
	Unincorporated County	City of Coeur d'Alene	City of Post Falls	City of Rathdrum	City of Hayden
Population	44,268	56,894	44,798	11,580	16,422
2024 Taxable Value	\$ 20,990,070,984.00	\$ 11,481,029,049.00	\$ 7,014,175,463.00	\$ 1,692,381,117.00	\$ 3,283,691,235.00
Taxable Value % of Total County Taxable Value	45%	25%	15%	4%	7%
2025 LE Budget	\$ -	\$ 25,790,291.00	\$ 13,269,742.20	\$ 2,931,700.00	\$ 1,144,000.00
Justice Fund Contribution	\$ 16,453,444.96	\$ 8,999,611.28	\$ 5,498,187.69	\$ 1,326,603.40	\$ 2,573,980.48
Price per citizen for LE only	\$ -	\$ 453.30	\$ 296.21	\$ 253.17	\$ 69.66
Price per citizen for JF only	\$ 371.68	\$ 158.18	\$ 122.73	\$ 114.56	\$ 156.74
Price per citizen for LE & JF	\$ 371.68	\$ 611.49	\$ 418.95	\$ 367.73	\$ 226.40
Levy rate for LE only	-	0.002246340	0.001891846	0.001732293	0.000348388
Levy rate for JF only	0.000783868	0.000783868	0.000783868	0.000783868	0.000783868
Levy rate for LE & JF	0.000783868	0.003030208	0.002675714	0.002516161	0.001132256
Price for LE only per \$100k of Taxable Value	\$ -	\$ 224.63	\$ 189.18	\$ 173.23	\$ 34.84
Price for JF only per \$100k of Taxable Value	\$ 78.39	\$ 78.39	\$ 78.39	\$ 78.39	\$ 78.39
Price for LE & JF per \$100k of Taxable Value	\$ 78.39	\$ 303.02	\$ 267.57	\$ 251.62	\$ 113.23
				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
<i>Note: Kootenai County Auditor updated the 2024 Taxable Values to the <u>September values</u>, rather than the <u>estimated values</u>. The September 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.</i>					



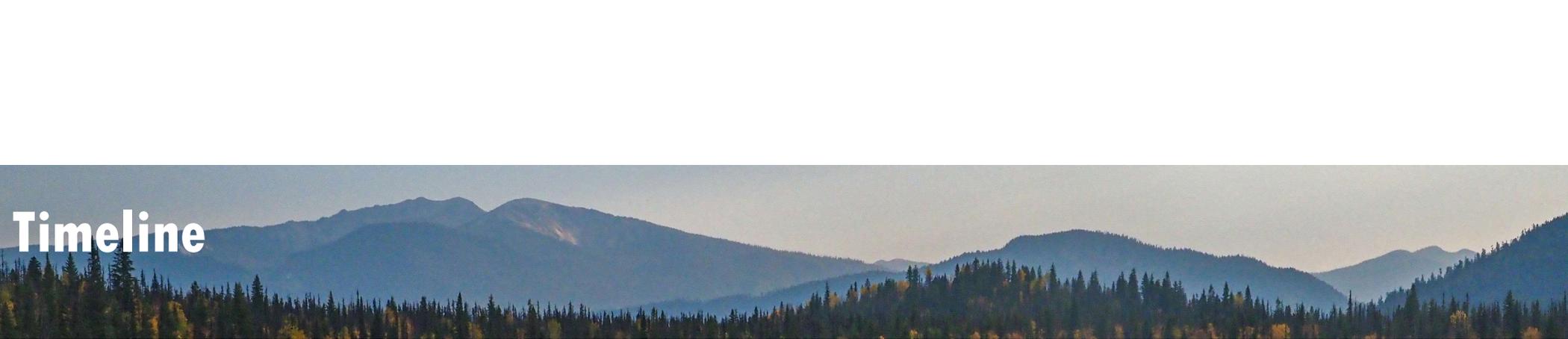
Justice Fund vs Enhanced Service

- **Examples of Justice Fund vs Enhanced Service**
 - **Enforcing City of Hayden ordinances — NOT part of Justice Fund level service**
 - Grass height
 - Garbage cans on the street
 - Illegal parking
 - Number of RV's on one lot
 - Code enforcement/permit enforcement
 - Nuisance homes
 - Curfew
 - Parking for snow removal
 - **Deputy present at all Council meetings**



Timeline

- **June 24, 2025** — Hayden Mayor and City Administrator presented their contract request to the BOCC at the Status Update meeting (YouTube)
- **June 24, 2025** — County Finance Director forwarded the Undersheriff's original email from April 30 to the Hayden Mayor and City Administrator



Timeline

- **June 25, 2025 — County Finance Director presented budget information related to the Hayden Law Enforcement Contract to the BOCC at the Budget Deliberation meeting (YouTube)**
 - **Included hard costs (personnel) and overhead costs (soft costs)**
 - **The data presented to the BOCC was emailed to the Hayden Mayor and City Administrator this same day**

Timeline

- Presented at June 25th Budget Deliberations
- Personnel Costs Only w/o Overhead

	FY22	FY23	FY24	FY25	FY26 Proposed	
COLA						
Kootenai County	2.10%	6.00%	4.50%	2.50%	2.50%	
City of Hayden		5.00%	5.00%	3.00%	3.00%	
Budgeted Personnel Costs						
300-003 Detective (SRO)	\$ 91,798	\$ 123,576	\$ 133,392	\$ 133,785		
300-071 Patrol Deputy	\$ 86,033	\$ 103,474	\$ 129,815	\$ 52,001	\$ 126,343	no step
300-072 Patrol Deputy	\$ 81,949	\$ 99,405	\$ 130,469	\$ 134,913	\$ 133,156	no step
300-078 Patrol Deputy	\$ 105,323	\$ 80,133	\$ 111,681	\$ 122,902	\$ 127,223	no step
300-055 Patrol Deputy		\$ 45,611	\$ 124,042	\$ 131,541	\$ 129,876	no step
300-056 Patrol Deputy		\$ 45,611	\$ 121,353	\$ 122,957	\$ 100,273	open
300-057 Patrol Deputy		\$ 45,611	\$ 127,127	\$ 128,817	\$ 113,444	includes FY26 step
300-075 Patrol Deputy			\$ 51,952	\$ 128,817	\$ 127,223	no step
300-076 Patrol Deputy			\$ 51,952	\$ 132,485	\$ 130,558	no step
Average Cost FT Detective NEW Lieutenant					\$ 135,023	no step
					\$ 171,804	no step
	\$ 365,102	\$ 543,421	\$ 981,783	\$ 1,088,218	\$ 1,294,923	
% Increase in Personnel Costs		49%	81%	11%	19%	
Number of Vehicles Purchased	0	3	0	2	1	
Vehicle Purchase Costs	\$ -	\$ 236,907	\$ -	\$ 151,573	\$ 94,756	
TOTAL COSTS	\$ 365,102	\$ 780,328	\$ 981,783	\$ 1,239,791	\$ 1,389,679	
Contract Revenue - Personnel	\$ 377,354	\$ 677,354	\$ 917,196	\$ 953,884	\$ 1,049,000	
Contract Revenue - Dispatch	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	
Contract Revenue - Vehicles	\$ -	\$ -	\$ 160,000	\$ 190,000	\$ 95,000	
TOTAL REVENUES	\$ 402,354	\$ 702,354	\$ 1,077,196	\$ 1,143,884	\$ 1,144,000	
Actual Revenues Received	\$ 402,354	\$ 602,354	\$ 1,077,196			
% Increase in Revenues		75%	53%	6%	0%	
Contract Surplus/(Deficit)	\$ 37,252	\$ (77,974)	\$ 95,413	\$ (95,907)	\$ (245,679)	.4% Tax Increase

Positions in red were funded at 50%. Personnel costs for FY22-FY25 do not include the cost of steps.
In FY26, SRO will be contracted directly with school.

Timeline

- Updated after FY26 COLA

	FY22	FY23	FY24	FY25	FY26 Proposed	
COLA						
Kootenai County	2.10%	6.00%	4.50%	2.50%	2.50%	
City of Hayden		5.00%	5.00%	3.00%	3.00%	
Budgeted Personnel Costs						
300-003 Detective (SRO)	\$ 91,798	\$ 123,576	\$ 133,392	\$ 133,785		
300-071 Patrol Deputy	\$ 86,033	\$ 103,474	\$ 129,815	\$ 52,001	\$ 129,106	no step
300-072 Patrol Deputy	\$ 81,949	\$ 99,405	\$ 130,469	\$ 134,913	\$ 135,995	no step
300-078 Patrol Deputy	\$ 105,323	\$ 80,133	\$ 111,681	\$ 122,902	\$ 129,986	no step
300-055 Patrol Deputy		\$ 45,611	\$ 124,042	\$ 131,541	\$ 132,638	no step
300-056 Patrol Deputy		\$ 45,611	\$ 121,353	\$ 122,957	\$ 102,433	open
300-057 Patrol Deputy		\$ 45,611	\$ 127,127	\$ 128,817	\$ 115,847	includes FY26 step
300-075 Patrol Deputy			\$ 51,952	\$ 128,817	\$ 129,986	no step
300-076 Patrol Deputy			\$ 51,952	\$ 132,485	\$ 133,398	no step
Average Cost FT Detective					\$ 137,858	no step
NEW Lieutenant					\$ 182,028	no step
	\$ 365,102	\$ 543,421	\$ 981,783	\$ 1,088,218	\$ 1,329,275	
% Increase in Personnel Costs		49%	81%	11%	22%	
Number of Vehicles Purchased	0	3	0	2	1	
Vehicle Purchase Costs	\$ -	\$ 236,907	\$ -	\$ 151,573	\$ 94,756	
TOTAL COSTS	\$ 365,102	\$ 780,328	\$ 981,783	\$ 1,239,791	\$ 1,424,031	
Contract Revenue - Personnel	\$ 377,354	\$ 677,354	\$ 917,196	\$ 953,884	\$ 1,049,000	
Contract Revenue - Dispatch	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	
Contract Revenue - Vehicles	\$ -	\$ -	\$ 160,000	\$ 190,000	\$ 95,000	
TOTAL REVENUES	\$ 402,354	\$ 702,354	\$ 1,077,196	\$ 1,143,884	\$ 1,144,000	
Actual Revenues Received	\$ 402,354	\$ 602,354	\$ 1,077,196			
% Increase in Revenues		75%	53%	6%	0%	
Contract Surplus/(Deficit)	\$ 37,252	\$ (77,974)	\$ 95,413	\$ (95,907)	\$ (280,031)	.4% Tax Increase
<i>Positions in red were funded at 50%. Personnel costs for FY22-FY25 do not include the cost of steps. In FY26, SRO will be contracted directly with school.</i>						

Timeline

FY26 LE Contract Costs

Position #	FY26 Loaded Rate before Steps, COLA, Longevity	FY26 Vehicles	Total Personnel Costs	Overtime (FY24 Actual)	Vehicle Depreciation	Admin Overhead per FTE	Patrol Overhead per FTE	Detective Overhead per FTE	Records Overhead per FTE	Civil Overhead per FTE	Total Overhead per FTE	Total Cost per FTE	Hard Overhead % Calculated	Estimate Overhead % w/Reduction
1 300-055 Sheriff Deputy, Patrol Hayden	\$ 129,876		\$ 129,876	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 228,408		
2 300-056 Sheriff Deputy, Patrol Hayden	\$ 100,273		\$ 100,273	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 198,805		
3 300-057 Sheriff Deputy, Patrol Hayden	\$ 113,444		\$ 113,444	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 211,976		
4 300-071 Sheriff Deputy, Patrol Hayden	\$ 126,343		\$ 126,343	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 224,875		
5 300-072 Sheriff Deputy, Patrol Hayden	\$ 133,156		\$ 133,156	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 231,688		
6 300-075 Sheriff Deputy, Patrol Hayden	\$ 127,223		\$ 127,223	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 225,755		
7 300-076 Sheriff Deputy, Patrol Hayden	\$ 130,558		\$ 130,558	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 229,090		
8 300-078 Sheriff Deputy, Patrol Hayden	\$ 127,223		\$ 127,223	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 225,755		
9 Average Cost FT Detective	\$ 135,023		\$ 135,023	\$ 5,747	\$ 18,752	\$ 9,235		\$ 59,237		\$ 5,123	\$ 6,826	\$ 104,921	\$ 239,944	
10 NEW Lieutenant	\$ 171,804	\$ 94,756	\$ 266,560	\$ 5,747	\$ 18,752	\$ 9,235	\$ 52,849		\$ 5,123	\$ 6,826	\$ 98,532	\$ 365,092		
FY26 Budgeted Expenses	\$ 1,294,923	\$ 94,756	\$ 1,389,679	\$ 57,469	\$ 187,522	\$ 92,352	\$ 475,638	\$ 59,237	\$ 51,227	\$ 68,261	\$ 991,707	\$ 2,381,386	71%	40%
FY26 Budgeted Revenue	\$ 1,049,000	\$ 95,000	\$ 1,144,000								\$ 1,144,000			
Contract Surplus/(Deficit)			\$ (245,679)								\$ (1,237,386)		2% Tax Increase	

- Presented at June 25th Budget Deliberations
- Personnel Costs, including Overhead
- This document helps establish a reasonable range of percentage overhead markup for negotiation

Timeline

FY26 LE Contract Costs																
Position #	FY26 Loaded Rate before COLA, Longevity	Total Personnel Costs	Vehicle Depreciation	OT (FY24 Actual)	ICRMP Auto Comp & Collision	ICRMP Liability	Admin Overhead per FTE	Patrol Overhead per FTE	Detective Overhead per FTE	Records Overhead per FTE	Total Overhead per FTE	Total Cost per FTE	Hard Overhead % Calculated	Est Overhead % w/Reduction	Contract Cost w/ Reduced Overhead Rate	
1	300-055 Sheriff Deputy, Patrol Hayden	\$ 129,876	\$ 129,876	\$ 7,184	\$ 237	\$ 1,520	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,530	\$ 196,406				
2	300-056 Sheriff Deputy, Patrol Hayden	\$ 100,273	\$ 100,273	\$ 18,752	\$ 7,184	\$ 237	\$ 1,173	\$ 7,897	\$ 44,833		\$ 4,860	\$ 84,936	\$ 185,209			
3	300-057 Sheriff Deputy, Patrol Hayden	\$ 113,444	\$ 113,444	\$ 18,752	\$ 7,184	\$ 237	\$ 1,327	\$ 7,897	\$ 44,833		\$ 4,860	\$ 85,090	\$ 198,534			
4	300-071 Sheriff Deputy, Patrol Hayden	\$ 126,343	\$ 126,343	\$ 7,184	\$ 237	\$ 1,478	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,489	\$ 192,832				
5	300-072 Sheriff Deputy, Patrol Hayden	\$ 133,156	\$ 133,156	\$ 18,752	\$ 7,184	\$ 237	\$ 1,558	\$ 7,897	\$ 44,833		\$ 4,860	\$ 85,321	\$ 218,477			
6	300-075 Sheriff Deputy, Patrol Hayden	\$ 127,223	\$ 127,223	\$ 7,184	\$ 237	\$ 1,489	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,499	\$ 193,722				
7	300-076 Sheriff Deputy, Patrol Hayden	\$ 130,558	\$ 130,558	\$ 18,752	\$ 7,184	\$ 237	\$ 1,528	\$ 7,897	\$ 44,833		\$ 4,860	\$ 85,291	\$ 215,849			
8	300-078 Sheriff Deputy, Patrol Hayden	\$ 127,223	\$ 127,223	\$ 7,184	\$ 237	\$ 1,489	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,499	\$ 193,722				
9	Average Cost FT Detective	\$ 135,023	\$ 135,023	\$ 18,752	\$ 7,184	\$ 237	\$ 1,580	\$ 7,897	\$ 60,203	\$ 4,860	\$ 100,713	\$ 235,736				
10	NEW Lieutenant	\$ 171,804	\$ 171,804	\$ 18,752	\$ 7,184	\$ 237	\$ 2,010	\$ 7,897	\$ 44,833	\$ 4,860	\$ 85,773	\$ 257,577				
FY26 Budgeted Expenses		\$ 1,294,923	\$ 1,294,923	\$ 112,513	\$ 71,837	\$ 2,372	\$ 15,151	\$ 78,972	\$ 403,493	\$ 60,203	\$ 48,602	\$ 793,143	\$ 2,088,066	61%	40%	\$ 1,812,893
Contract CREDIT: FY24 Vehicles (10/1/25 book value)			\$ (81,322)									\$ (81,322)				
Contract CREDIT: FY25 Vehicles (full purchase price)			\$ (190,000)									\$ (190,000)				
FY26 Expenses, less CREDITS:		\$ 1,023,602	\$ 1,023,602	\$ 112,513	\$ 71,837	\$ 2,372	\$ 15,151	\$ 78,972	\$ 403,493	\$ 60,203	\$ 48,602	\$ 793,143	\$ 1,816,744	77%	40%	\$ 1,433,042
FY26 Budgeted Revenue		\$ 1,023,602	\$ 1,023,602									\$ 366,398	\$ 1,390,000			\$ 1,390,000
Contract Surplus/(Deficit)			\$ 0									\$ (426,744)			\$ (43,042)	

* 3rd FY24 Hayden vehicle is being used for the Hayden SRO

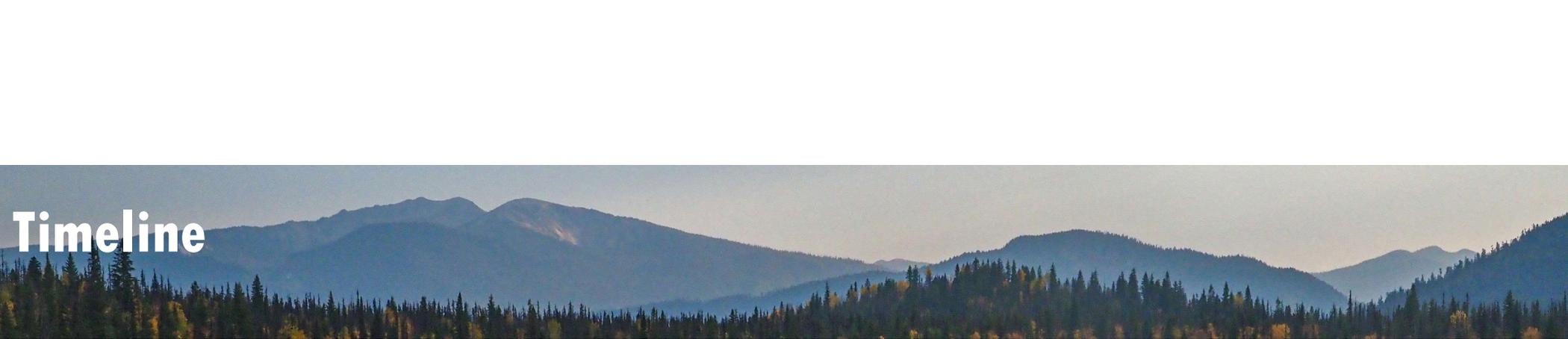
- Sent to Hayden City Administrator August 8th, 2025
- Updated with Hayden budget revenue of \$1,390,000 & Overhead reductions from KCSO (doesn't affect 40%)

Timeline

FY26 LE Contract Costs																
Position #	FY26 Loaded Rate before COLA, Longevity	Total Personnel Costs	Vehicle Depreciation	OT (FY24 Actual)	ICRMP Auto Comp & Collision	ICRMP Liability	Admin Overhead per FTE	Patrol Overhead per FTE	Detective Overhead per FTE	Records Overhead per FTE	Total Overhead per FTE	Total Cost per FTE	Hard Overhead % Calculated	Est Overhead % w/Reduction	Contract Cost w/ Reduced Overhead Rate	
1	300-055 Sheriff Deputy, Patrol Hayden	\$ 132,638	\$ 132,638	\$ 7,184	\$ 237	\$ 1,552	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,563	\$ 199,201				
2	300-056 Sheriff Deputy, Patrol Hayden	\$ 102,433	\$ 102,433	\$ 7,184	\$ 237	\$ 1,198	\$ 7,897	\$ 44,833		\$ 4,860	\$ 84,962	\$ 187,395				
3	300-057 Sheriff Deputy, Patrol Hayden	\$ 115,847	\$ 115,847	\$ 7,184	\$ 237	\$ 1,355	\$ 7,897	\$ 44,833		\$ 4,860	\$ 85,118	\$ 200,965				
4	300-071 Sheriff Deputy, Patrol Hayden	\$ 129,106	\$ 129,106	\$ 7,184	\$ 237	\$ 1,511	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,521	\$ 195,627				
5	300-072 Sheriff Deputy, Patrol Hayden	\$ 135,995	\$ 135,995	\$ 7,184	\$ 237	\$ 1,591	\$ 7,897	\$ 44,833		\$ 4,860	\$ 85,354	\$ 221,349				
6	300-075 Sheriff Deputy, Patrol Hayden	\$ 129,986	\$ 129,986	\$ 7,184	\$ 237	\$ 1,521	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,532	\$ 196,518				
7	300-076 Sheriff Deputy, Patrol Hayden	\$ 133,398	\$ 133,398	\$ 7,184	\$ 237	\$ 1,561	\$ 7,897	\$ 44,833		\$ 4,860	\$ 85,324	\$ 218,722				
8	300-078 Sheriff Deputy, Patrol Hayden	\$ 129,986	\$ 129,986	\$ 7,184	\$ 237	\$ 1,521	\$ 7,897	\$ 44,833		\$ 4,860	\$ 66,532	\$ 196,518				
9	Average Cost FT Detective	\$ 137,858	\$ 137,858	\$ 7,184	\$ 237	\$ 1,613	\$ 7,897		\$ 60,203	\$ 4,860	\$ 100,746	\$ 238,604				
10	NEW Lieutenant	\$ 182,028	\$ 182,028	\$ 7,184	\$ 237	\$ 2,130	\$ 7,897	\$ 44,833		\$ 4,860	\$ 85,893	\$ 267,921				
FY26 Budgeted Expenses		\$ 1,329,275	\$ 1,329,275	\$ 112,513	\$ 71,837	\$ 2,372	\$ 15,553	\$ 78,972	\$ 403,493	\$ 60,203	\$ 48,602	\$ 793,544	\$ 2,122,819	60%	40%	\$ 1,860,985
Contract CREDIT: FY24 Vehicles (10/1/25 book value)			\$ (81,322)									\$ (81,322)				
Contract CREDIT: FY25 Vehicles (full purchase price)			\$ (190,000)									\$ (190,000)				
FY26 Expenses, less CREDITS:			\$ 1,057,953	\$ 112,513	\$ 71,837	\$ 2,372	\$ 15,553	\$ 78,972	\$ 403,493	\$ 60,203	\$ 48,602	\$ 793,544	\$ 1,851,498	75%	40%	\$ 1,481,135
FY26 Budgeted Revenue			\$ 1,049,000									\$ 1,049,000			\$ 1,049,000	
Contract Surplus/(Deficit)			\$ (8,953)									\$ (802,498)			\$ (432,135)	

* 3rd FY24 Hayden vehicle is being used for the Hayden SRO

- **Current** — includes reduced Hayden revenues to \$1,049,000 & increased wages after FY26 2.5% COLA



Timeline

- **June 27, 2025** — County Finance Director, Clerk, BOCC Executive Assistant, and Commissioner Mattare met with Hayden Mayor and City Administrator. The same data presented at the June 25, 2025, budget meeting was discussed and distributed.
- **July 10, 2025** — Workshop with City of Hayden Council and Sheriff, Commissioner Mattare, BOCC Executive Assistant, Clerk, and County Finance Director.

Timeline

- July 22, 2025 – Commissioner Mattare emailed Hayden Mayor and City Administrator the 3 contract options proposed by the BOCC

OPTION #1			OPTION #2			OPTION #3		
Position #	FY26 Loaded Rate before COLA, Longevity		Position #	FY26 Loaded Rate before COLA, Longevity		Position #	FY26 Loaded Rate before COLA, Longevity	
1 300-055 Sheriff Deputy, Patrol Hayden	\$	129,876	1 300-055 Sheriff Deputy, Patrol Hayden	\$	129,876	1 300-055 Sheriff Deputy, Patrol Hayden	\$	129,876
2 300-056 Sheriff Deputy, Patrol Hayden	\$	100,273	2 300-056 Sheriff Deputy, Patrol Hayden	\$	100,273	2 300-056 Sheriff Deputy, Patrol Hayden	\$	100,273
3 300-057 Sheriff Deputy, Patrol Hayden	\$	113,444	3 300-057 Sheriff Deputy, Patrol Hayden	\$	113,444	3 300-057 Sheriff Deputy, Patrol Hayden	\$	113,444
4 300-071 Sheriff Deputy, Patrol Hayden	\$	126,343	4 300-071 Sheriff Deputy, Patrol Hayden	\$	126,343	4 300-071 Sheriff Deputy, Patrol Hayden	\$	126,343
5 300-072 Sheriff Deputy, Patrol Hayden	\$	133,156	5 300-072 Sheriff Deputy, Patrol Hayden	\$	133,156	5 300-072 Sheriff Deputy, Patrol Hayden	\$	126,343
6 300-075 Sheriff Deputy, Patrol Hayden	\$	127,223	6 300-075 Sheriff Deputy, Patrol Hayden	\$	127,223	6 300-075 Sheriff Deputy, Patrol Hayden	\$	127,223
7 300-076 Sheriff Deputy, Patrol Hayden	\$	130,558	7 300-076 Sheriff Deputy, Patrol Hayden	\$	130,558	7 300-076 Sheriff Deputy, Patrol Hayden	\$	127,223
8 300-078 Sheriff Deputy, Patrol Hayden	\$	127,223	8 300-078 Sheriff Deputy, Patrol Hayden	\$	127,223	8 300-078 Sheriff Deputy, Patrol Hayden	\$	127,223
9 Average Cost FT Detective	\$	135,023	9 Average Cost FT Detective	\$	135,023	9 Average Cost FT Detective	\$	135,023
10 NEW Lieutenant	\$	171,804	10 additional assigned Deputy	\$	126,769	10 NEW Lieutenant	\$	859,405
FY26 Hard Costs	\$	1,294,923	FY26 Hard Costs	\$	1,249,888	FY26 Hard Costs	\$	859,405
Contract CREDIT: FY24 Vehicles (10/1/25 book value)	\$	(81,322)	Contract CREDIT: FY24 Vehicles (10/1/25 book value)	\$	(81,322)			
Contract CREDIT: FY25 Vehicles (full purchase price)	\$	(190,000)	Contract CREDIT: FY25 Vehicles (full purchase price)	\$	(190,000)			
FY26 Hard Costs after credits	\$	1,023,602	FY26 Hard Costs after credits	\$	978,567	FY26 Hard Costs after credits	\$	859,405
40% Overhead Rate	\$	409,441	40% Overhead Rate	\$	391,427	60% Overhead Rate	\$	515,643
FY26 Contract Cost	\$	1,433,042	FY26 Contract Cost	\$	1,369,993	ICRMP	\$	17,523
Hayden proposed revenue	\$	1,390,000	Hayden proposed revenue	\$	1,390,000	FY26 Contract Cost	\$	1,392,571
additional funds needed from Hayden	\$	(43,042)	surplus funds - reduce Hayden proposed revenue	\$	20,007	Hayden proposed revenue	\$	1,390,000
						additional funds needed from Hayden	\$	(2,571)
FY26 Contract Stipulations			FY26 Contract Stipulations			FY26 Contract Stipulations		
1.) Hayden will no longer purchase vehicles for the County, and contract credits will remove all claims by the City of Hayden on all vehicles or equipment. No vehicles or equipment will revert to Hayden ownership at any time. Any revenues from Hayden will be applied to personnel and overhead only.			1.) Hayden will no longer purchase vehicles for the County, and contract credits will remove all claims by the City of Hayden on all vehicles or equipment. No vehicles or equipment will revert to Hayden ownership at any time. Any revenues from Hayden will be applied to personnel and overhead only.			1.) \$260,000 buy-out clause for new Lieutenant		
2.) \$260,000 buy-out clause for new Lieutenant						Note: Hayden to pay delta for additional deputies if wanted		
3.) \$43,042 deficit must be funded						Note: County will bill Hayden monthly for fuel and maintenance for vehicles		

Timeline

- August 29, 2025 – 3 contract options with updated revenues and expenses sent to Undersheriff & Hayden Mayor & City Administrator by County Finance Director

OPTION #1		OPTION #2		OPTION #3	
Position #	FY26 Loaded Rate before Longevity	Position #	FY26 Loaded Rate Longevity	Position #	FY26 Loaded Rate before Longevity
1 300-055 Sheriff Deputy, Patrol Hayden	\$ 132,638	1 300-055 Sheriff Deputy, Patrol Hayden	\$ 132,638	1 300-055 Sheriff Deputy, Patrol Hayden	\$ 132,638
2 300-056 Sheriff Deputy, Patrol Hayden	\$ 102,433	2 300-056 Sheriff Deputy, Patrol Hayden	\$ 102,433	2 300-056 Sheriff Deputy, Patrol Hayden	\$ 102,433
3 300-057 Sheriff Deputy, Patrol Hayden	\$ 115,847	3 300-057 Sheriff Deputy, Patrol Hayden	\$ 115,847	3 300-057 Sheriff Deputy, Patrol Hayden	\$ 115,847
4 300-071 Sheriff Deputy, Patrol Hayden	\$ 129,106	4 300-071 Sheriff Deputy, Patrol Hayden	\$ 129,106	4 300-071 Sheriff Deputy, Patrol Hayden	\$ 129,106
5 300-072 Sheriff Deputy, Patrol Hayden	\$ 135,995	5 300-072 Sheriff Deputy, Patrol Hayden	\$ 135,995	5 300-072 Sheriff Deputy, Patrol Hayden	\$ 135,995
6 300-075 Sheriff Deputy, Patrol Hayden	\$ 129,986	6 300-075 Sheriff Deputy, Patrol Hayden	\$ 129,986	6 300-075 Sheriff Deputy, Patrol Hayden	\$ 129,986
7 300-076 Sheriff Deputy, Patrol Hayden	\$ 133,398	7 300-076 Sheriff Deputy, Patrol Hayden	\$ 133,398	7 300-076 Sheriff Deputy, Patrol Hayden	\$ 133,398
8 300-078 Sheriff Deputy, Patrol Hayden	\$ 129,986	8 300-078 Sheriff Deputy, Patrol Hayden	\$ 129,986	8 300-078 Sheriff Deputy, Patrol Hayden	\$ 129,986
9 Average Cost FT Detective	\$ 137,858	9 Average Cost FT Detective	\$ 137,858	9 Average Cost FT Detective	\$ 137,858
10 NEW Lieutenant	\$ 182,028	10 additional assigned Deputy OPD 5	\$ 129,527	10 NEW Lieutenant	\$ 182,028
FY26 Hard Costs	\$ 1,329,275	FY26 Hard Costs	\$ 1,276,774	FY26 Hard Costs	\$ 645,435
Contract CREDIT: FY24 Vehicles (10/1/25 book value)	\$ (81,322)	Contract CREDIT: FY24 Vehicles (10/1/25 book value)	\$ (81,322)		
Contract CREDIT: FY25 Vehicles (full purchase price)	\$ (190,000)	Contract CREDIT: FY25 Vehicles (full purchase price)	\$ (190,000)		
FY26 Hard Costs after credits	\$ 1,057,953	FY26 Hard Costs after credits	\$ 1,005,452	FY26 Hard Costs after credits	\$ 645,435
40% Overhead Rate	\$ 423,181	40% Overhead Rate	\$ 402,181	60% Overhead Rate	\$ 387,261
FY26 Contract Cost	\$ 1,481,135	FY26 Contract Cost	\$ 1,407,633	ICRMP	\$ 17,523
Hayden proposed revenue	\$ 1,049,000	Hayden proposed revenue	\$ 1,049,000	FY26 Contract Cost	\$ 1,050,219
additional funds needed from Hayden	\$ (432,135)	additional funds needed from Hayden	\$ (358,633)	Hayden proposed revenue	\$ 1,049,000
				additional funds needed from Hayden	\$ (1,219)
FY26 Contract Stipulations		FY26 Contract Stipulations		FY26 Contract Stipulations	
1.) Hayden will no longer purchase vehicles for the County, and contract credits will remove all claims by the City of Hayden on all vehicles or equipment. No vehicles or equipment will revert to Hayden ownership at any time. Any revenues from Hayden will be applied to personnel and overhead only.		1.) Hayden will no longer purchase vehicles for the County, and contract credits will remove all claims by the City of Hayden on all vehicles or equipment. No vehicles or equipment will revert to Hayden ownership at any time. Any revenues from Hayden will be applied to personnel and overhead only.		1.) \$260,000 buy-out clause for new Lieutenant	
2.) \$260,000 buy-out clause for new Lieutenant		2.) Deficit must be funded		Note: Hayden to pay delta for additional deputies if wanted	
3.) Deficit must be funded				Note: County will bill Hayden monthly for fuel and maintenance for vehicles	
				2.) Deficit must be funded	

Timeline

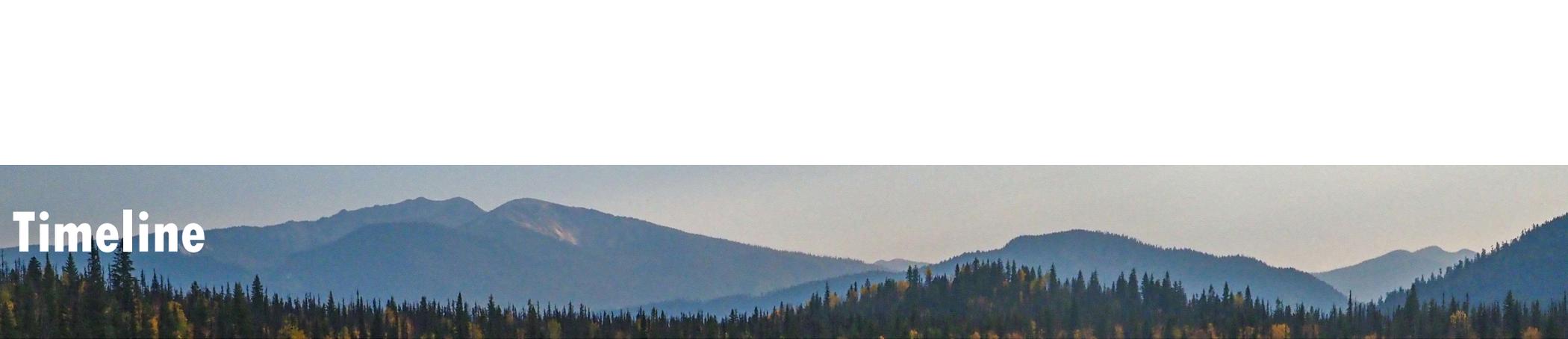


- **July 29, 2025** — City of Hayden budget meeting (not televised). No communication from City of Hayden to Kootenai County.
- **July 30, 2025** — budget deliberations with BOCC and County Finance Director (YouTube), discussing City of Hayden meeting from the previous day. Based on documentation on City of Hayden's website with their agenda, **\$1,390,000** was added to the County's budget as revenue from the City of Hayden Law Enforcement Contract. The cost of the Lieutenant was covered by additional budgeted funds in hopes Hayden would budget enough to cover the County's cost.

BUDGET REPORT FOR CITY OF HAYDEN

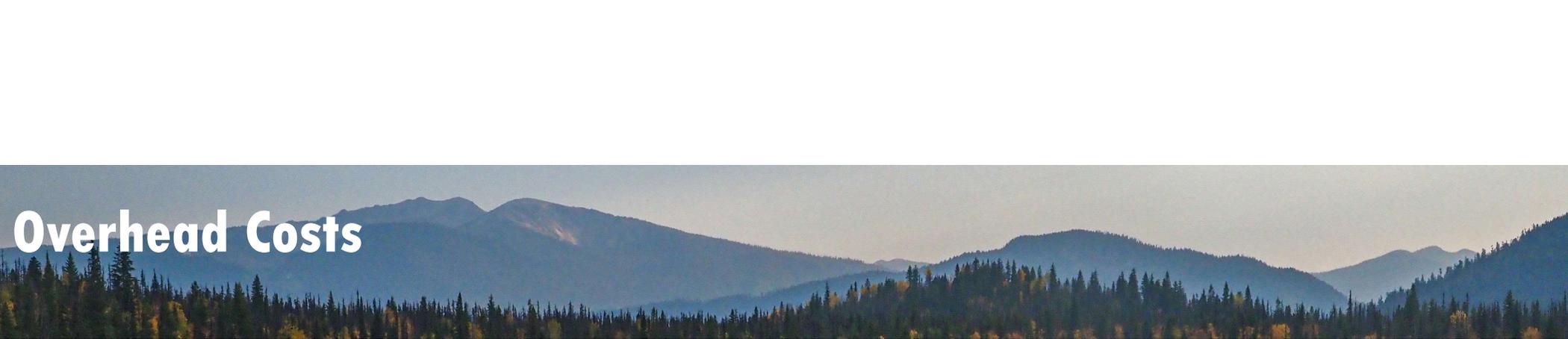
Calculations As Of 07/31/2025

GL Number	Description	25-26 ASSIGNED	22-23 Activity	23-24 Activity	24-25 Activity	24-25 Amended Budget	25-26 REQUESTED	25-26 FINANCE REVIEW	25-26 APPROVED
Fund: 110 GENERAL FUND									
Account Category: Appropriations									
211									
110-211-59001	CONTRACTED PROSECUTOR	9.00		(5,833.00)		0.00	0.00	0.00	0.00
110-211-59001-2206	CONTRACTED PROSECUTOR	0.00	50,833.29	5,833.00		0.00	0.00	0.00	0.00
Total 211:		166.00	916,310.78	310,141.93	420,829.33	549,381.00	579,903.00	0.00	0.00
220									
110-220-54090	2005 FORD TAURUS	0.00	455.00			0.00	0.00	0.00	0.00
Total 220:		0.00	455.00	0.00	0.00	0.00	0.00	0.00	0.00
230									
110-230-53401	COPIER MAINT & REPAIR	8.00	1,201.31	522.41	329.67	1,800.00	2,000.00	0.00	0.00
110-230-53402	IT CONTRACT SERVICES	8.00	906.50	5,700.00	2,400.00	6,000.00	6,000.00	0.00	0.00
110-230-53403	IT SUPPORT SERVICES & TRAININ	8.00	3,955.30	17,076.00	27,421.90	29,000.00	30,000.00	0.00	0.00
110-230-57700	RMS ANNUAL MAINTENANCE	8.00	6,721.50	2,800.59	7,847.91	6,800.00	6,800.00	0.00	0.00
110-230-57701	BACKUP MAINTENANCE	8.00		7,621.81	18,490.58	17,000.00	17,000.00	0.00	0.00
110-230-57703	ERP ANNUAL MAINTENANCE	8.00	25,362.00	4,442.80	22,214.20	27,000.00	86,000.00	0.00	0.00
110-230-57707	BOARDBOOK ANNUAL MAINTENANCE	8.00	4,000.00		3,667.00	4,000.00	4,000.00	0.00	0.00
110-230-57715	SOFTWARE PW-ADM	0.00				6,000.00	0.00	0.00	0.00
110-230-57716	GENERAL SOFTWARE	8.00	4,208.76	6,054.32	3,567.64	2,900.00	2,900.00	0.00	0.00
110-230-57717	GENERAL HARDWARE	8.00	21,990.96	19,741.05	11,664.74	10,000.00	10,000.00	0.00	0.00
110-230-57718	DESK PRINTERS & COPIERS	8.00			681.25	500.00	500.00	0.00	0.00
110-230-57719	HARDWARE/SOFTWARE MAINTENANCE	8.00	19,507.65	12,551.87	27,906.97	26,000.00	39,000.00	0.00	0.00
110-230-57719-9000	HARDWARE/SOFTWARE MAINTENANCE	0.00	15.80			0.00	0.00	0.00	0.00
110-230-57720	CC/IT PHONES/COMMUNICATIONS	8.00	960.24	960.24	640.16	1,000.00	1,000.00	0.00	0.00
110-230-57721	GIS SOFTWARE MAINTENANCE	8.00	4,660.00	635.00	3,175.00	4,875.00	7,000.00	0.00	0.00
110-230-57722	WEBSITE REVISIONS & HOSTING	8.00	2,375.00	3,875.00	4,375.00	2,375.00	4,375.00	0.00	0.00
110-230-57724	CDA PUBLIC BROADCASTING STATI	8.00				0.00	0.00	0.00	0.00
Total 230:		120.00	95,865.02	81,981.09	134,382.02	145,250.00	216,575.00	0.00	0.00
251									
110-251-59003	KOOTENAI COUNTY SHERIFF SALAR	0.00		917,196.00	715,412.97	954,000.00	1,295,000.00	0.00	0.00
Total 251:		0.00	0.00	917,196.00	715,412.97	954,000.00	1,295,000.00	0.00	0.00
252									
110-252-59001	CONTRACTED PROSECUTOR	0.00		69,996.00	98,633.00	139,200.00	144,312.00	0.00	0.00
Total 252:		0.00	0.00	69,996.00	98,633.00	139,200.00	144,312.00	0.00	0.00
253									
110-253-59004	KOOTENAI COUNTY SHERIFF-VEHIC	0.00		160,000.00	190,000.00	190,000.00	95,000.00	0.00	0.00
Total 253:		0.00	0.00	160,000.00	190,000.00	190,000.00	95,000.00	0.00	0.00
291									
110-291-53401	COPIER LEASE PRINCIPAL	8.00	14,419.59	13,891.20	10,696.89	14,000.00	14,000.00	0.00	0.00
Total 291:		8.00	14,419.59	13,891.20	10,696.89	14,000.00	14,000.00	0.00	0.00
301									
110-301-52602	UNEMPLOYMENT DEPT OF LABOR	6.00				0.00	0.00	0.00	0.00
110-301-55300	COMMUNICATIONS/PHONES	3.00	1,880.47	1,440.36	1,519.13	1,500.00	2,000.00	0.00	0.00
110-301-56100	POSTAGE	3.00	671.81	451.81	24.02	900.00	900.00	0.00	0.00
110-301-56101	OFFICE SUPPLIES	3.00	1,583.94	1,135.40	734.61	2,000.00	2,000.00	0.00	0.00
110-301-57601	FURNITURE & FIXTURES	3.00	557.21	913.96		2,000.00	4,000.00	0.00	0.00
110-301-57602	DEPARTMENT RECOGNITION	3.00		82.33		300.00	300.00	0.00	0.00



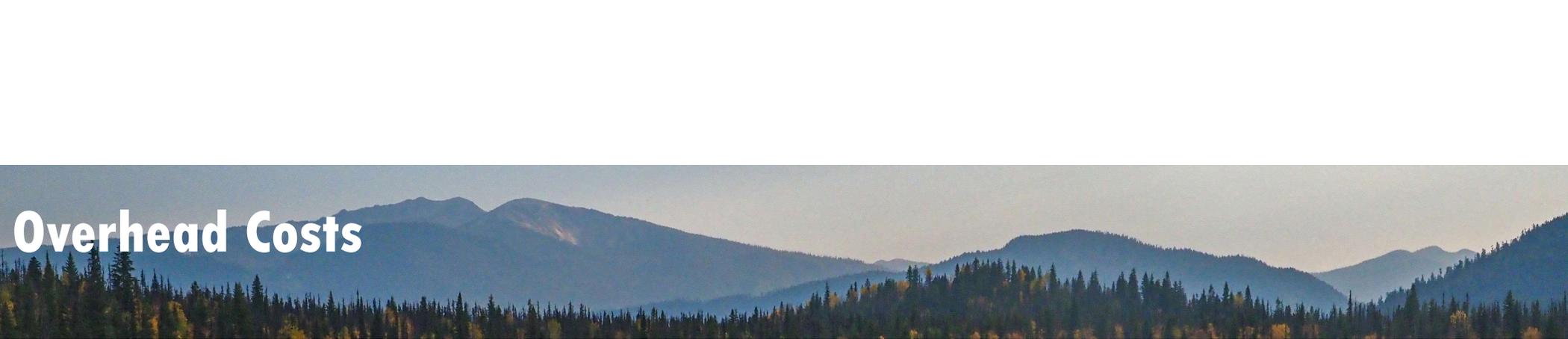
Timeline

- **August 19, 2025 — City of Hayden budget planning meeting (YouTube). Voted to reduce revenue for Hayden Law Enforcement Contract from \$1,390,000 to \$1,144,000 (\$1,049,000 for Sheriff Salary and \$95,000 for Sheriff Vehicle). Total \$246,000 decrease.**
- **August 26, 2025 — Hayden Budget Ordinance adopted**
- **August 27, 2025 — BOCC received email from Hayden Mayor with letter detailing Hayden's FY26 budget for law enforcement services of \$1,049,000. This was the day of the County's budget public hearing.**



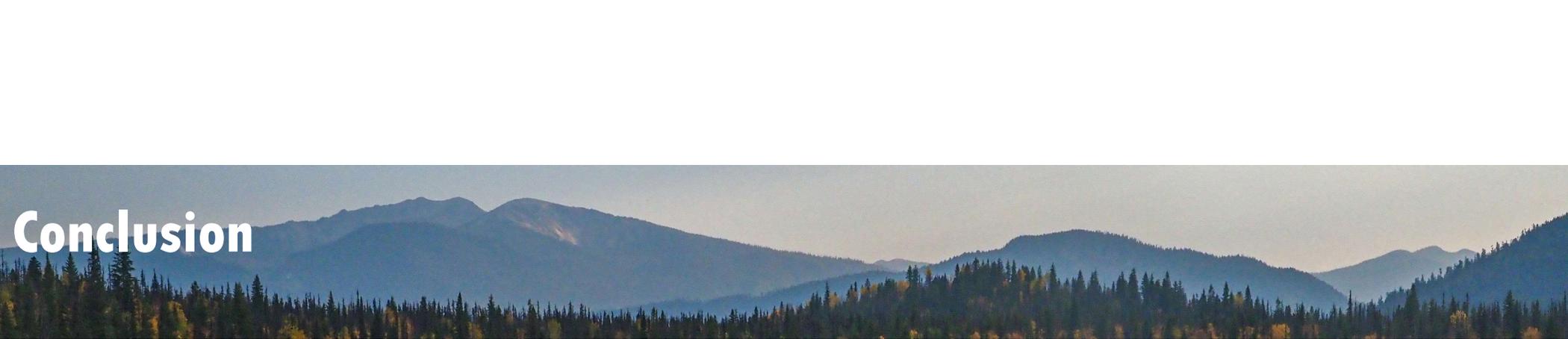
Overhead Costs

- **Direct Costs (Personnel) vs. Indirect Costs (Overhead)**
 - **Personnel:** (wages, taxes, benefits, workers comp)
 - **Overhead:** Overtime, Depreciation, Fuel, Maintenance, Repairs, ICRMP, Ammo, Weapons, Training, Uniforms, Supplies, Public Records Requests, Records (case files), Admin Support, Command Staff, etc.



Overhead Costs

- **Review — Overhead Cost Spreadsheet**
- **Overhead Rate**
 - Method to allocate indirect costs to direct costs
 - Divide total overhead (indirect) costs by personnel (direct) costs, you get an overhead rate (percentage). Percentage is multiplied by the personnel (direct) costs to give a final contract price. Rate can be negotiated.
 - Rate is a percentage of personnel (direct) costs, not a dollar-for-dollar reimbursement



Conclusion

- **County Goal: Contract revenue that covers the expense of providing enhanced law enforcement services**
- **Otherwise, taxpayers outside the City of Hayden must bear the tax burden of the costs of this contract**
 - **Example: Post Falls residents paying for contract deficit do not benefit from enforcement of Hayden City ordinances**
- **Looking forward, cost recovery should be the highest priority for all Elected Officials when negotiating contracts, including Law Enforcement Contracts.**