

## Maximum Budget and Forgone Amount Worksheet

| District Name                                    | Highest of the last 3 years approved non-exempt Property Tax Budget |            |            | Highest non-exempt P-Tax Budget + P-Tax Replacements | 3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%) | Non-Exempt Approved Levy Rate Total | Forgone Amount |
|--|---|------------|------------|--|--|-------------------------------------|----------------|
|  | 2015  | 2016       | 2017       |  |  |                                     |                |
| Kootenai County                                  | 41,594,122  | 43,843,913 | 45,435,436 |  |  | 0.002970344                         | 9,105,938      |
| County Road & Bridge                             |   |            |            |  |  |                                     |                |
| <b>Total County Budget Information:</b>          | 41,594,122  | 43,843,913 | 45,435,436 | 45,865,456   | 1,375,964  |                                     |                |
| <b>Cities:</b>                                   |   |            |            |  |  |                                     |                |
| Athol  | 101,000   | 115,644    | 119,113    | 124,144  | 3,724  | 0.003458695                         | 387            |
| Coeur d'Alene                                    | 19,322,941  | 20,679,995 | 21,057,927 | 21,352,437   | 640,573  | 0.005314476                         | 5,026,426      |
| Dalton Gardens                                   | 133,679   | 138,020    | 143,407    | 145,802  | 4,374  | 0.000483753                         | 2,046          |
| Fernan Lake                                      | 26,547  | 27,120     | 27,920     | 27,947   | 838  | 0.001171237                         | 12,840         |
| Harrison   | 119,465   | 123,048    | 126,107    | 128,953  | 3,869  | 0.003841446                         | 7,436          |
| Hauser Lake                                      | 18,472  | 20,095     | 21,079     | 21,284   | 639  | 0.000537709                         | 1,999          |
| Hayden   | 1,248,767   | 1,313,300  | 1,390,947  | 1,408,816  | 42,264   | 0.001230311                         | 26             |
| Hayden Lake                                      | 131,765   | 137,675    | 142,361    | 142,689  | 4,281  | 0.000660899                         | 273            |
| Huetter  | 62,511  | 63,480     | 62,546     | 64,414   | 1,932  | 0.004972345                         | 3,329          |
| Post Falls                                       | 9,304,925   | 10,071,262 | 10,408,290 | 10,522,018   | 315,661  | 0.005253030                         | 2,239,452      |
| Rathdrum   | 2,207,061   | 2,379,761  | 2,545,425  | 2,571,730  | 77,152   | 0.005519346                         | 326,270        |
| Spirit Lake                                      | 436,500   | 482,000    | 512,812    | 517,074  | 15,512   | 0.005932346                         | 14,207         |
| Worley   | 24,863  | 25,660     | 26,436     | 26,648   | 799  | 0.005065367                         | -              |
| <b>Schools:</b>                                  |   |            |            |  |  | <b>HYPO</b>                         |                |
| <b>School districts only use the Tort Funds.</b> |   |            |            |  |  | <b>Levy Rate</b>                    |                |
| Plummer Worley #44                               | 16,885  | 17,862     | 18,643     | 21,776   | 653  | 0.000039670                         |                |
| Coeur d'Alene #271                               | 67,778  | 83,300     | 107,442    | 296,055  | 8,882  | 0.000032686                         |                |
| Lakeland # 272                                   | 46,937  | 38,883     | 57,640     | 124,999  | 3,750  | 0.000044874                         |                |
| Post Falls #273                                  | 17,766  | 26,168     | 36,211     | 125,425  | 3,763  | 0.000045486                         |                |
| Kootenai #274                                    | 16,243  | 16,533     | 17,246     | 22,079   | 662  | 0.000037711                         |                |
| Kellogg #391                                     | 0   | 0          | 0          | 28,979   | 869  | 0.000052442                         |                |
| <b>Ambulance:</b>                                |   |            |            |  |  |                                     |                |
| Kootenai County Ambulance                        | 2,247,105   | 2,368,588  | 2,490,376  | 2,512,036  | 75,361   | 0.000162808                         | 180,647        |
| <b>Fire:</b>                                     |   |            |            |  |  |                                     |                |
| East Side Fire                                   | 457,206   | 477,184    | 497,977    | 499,039  | 14,971   | 0.000913739                         | 126,267        |
| Hauser Lake Fire                                 | 165,437   | 175,755    | 182,348    | 183,933  | 5,518  | 0.001276341                         | 3,989          |
| Kootenai County Fire & Rescue                    | 6,524,162   | 6,844,232  | 7,496,539  | 7,561,249  | 226,837  | 0.001890906                         | 892,456        |
| Mica Kidd Island                                 | 312,106   | 325,501    | 341,074    | 341,813  | 10,254   | 0.000632162                         | -              |
| Nothern Lakes Fire                               | 4,376,444   | 4,601,664  | 4,865,296  | 4,899,595  | 146,988  | 0.001332674                         | 153            |
| Shoshone Fire #2                                 | 949,066   | 981,229    | 1,021,264  | 1,039,541  | 31,186   | 0.002146301                         | 103            |
| Spirit Lake Fire                                 | 604,615   | 637,570    | 669,455    | 673,972  | 20,219   | 0.001214266                         | -              |
| St. Maries Fire                                  | 358,894   | 373,212    | 387,570    | 394,990  | 11,850   | 0.001030369                         | -              |
| Timberlake Fire                                  | 780,774   | 819,360    | 867,703    | 873,943  | 26,218   | 0.001250215                         | -              |
| Worley Fire                                      | 790,208   | 822,613    | 855,099    | 861,770  | 25,853   | 0.001010521                         | 20             |

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| District Name                             | Highest of the last 3 years approved non-exempt Property Tax Budget |            |            | Highest non-exempt P-Tax Budget + P-Tax Replacements | 3% Increase (Highest P-Tax \$ plus Total P-Tax Replacement x 3%) | Non-Exempt Approved Levy Rate Total | Forgone Amount |
|---|---|------------|------------|--|--|-------------------------------------|----------------|
|   | 2015  | 2016       | 2017       |  |  |                                     |                |
| <b>Flood Control:</b>                     |   |            |            |  |  |                                     |                |
| Twin Lakes-Rathdrum FC #17                | 32,600  | 32,582     | 32,600     | 32,672   | 980  | 0.000167352                         | 25,522         |
| <b>Highway:</b>                           |   |            |            |  |  |                                     |                |
| East Side Highway #3                      | 1,233,190   | 1,284,288  | 1,345,442  | 1,350,792  | 40,524   | 0.000630973                         | -              |
| Lakes Highway #2                          | 4,076,117   | 4,249,418  | 4,366,906  | 4,400,341  | 132,010  | 0.000688927                         | 1,195,892      |
| Post Falls Highway #1                     | 2,590,625   | 2,649,246  | 2,720,669  | 2,747,325  | 82,420   | 0.000566224                         | 638,206        |
| Worley Highway #4                         | 2,262,198   | 2,352,420  | 2,453,825  | 2,470,532  | 74,116   | 0.001214530                         | 12,301         |
| <b>Hospital:</b>                          |   |            |            |  |  |                                     |                |
| Kootenai Hospital (do not remove forgone) |   | 0          | 0          | -  | -  | 0.000000000                         | 61,391         |
| <b>Junior College:</b>                    |   |            |            |  |  |                                     |                |
| North Idaho College                       | 14,382,710  | 14,569,136 | 15,014,827 | 15,158,798   | 454,764  | 0.000981595                         | 2,624,774      |
| <b>Library:</b>                           |   |            |            |  |  |                                     |                |
| Kootenai Consolidated Library             | 3,710,382   | 3,883,526  | 4,086,053  | 4,117,921  | 123,538  | 0.000354093                         | 2,948          |
| <b>Sewer &amp; Water:</b>                 |   |            |            |  |  |                                     |                |
| Cataldo Water                             | 10,500  | 10,837     | 11,710     | 11,780   | 353  | 0.000506253                         | 1,279          |
| Cleland Bay Sewer                         | 5,091   | 5,244      | 5,401      | 5,401  | 162  | 0.000408913                         | 345            |
| Hayden Lake Recreational S/W              | 57,864  | 59,355     | 61,876     | 61,968   | 1,859  | 0.000053311                         | 16,165         |
| Kidd Island Bay Sewer                     | 38,763  | 39,838     | 41,124     | 41,141   | 1,234  | 0.000660706                         | 1,141          |
| Kingston Cataldo Sewer                    | 27,566  | 28,436     | 30,131     | 30,435   | 913  | 0.000706350                         | -              |
| Kootenai County Water #1                  | 107,000   | 107,000    | 116,519    | 116,972  | 3,509  | 0.001470229                         | 12,384         |
| North Kootenai Water                      | 0   | 0          | 0          | -  | -  | 0.000000000                         | -              |
| Twin Lake Recreational Swr                | 0   | 0          | 0          | -  | -  | 0.000000000                         | -              |
| <b>Watershed</b>                          |   |            |            |  |  |                                     |                |
| Hayden Lake Watershed                     | 124,992   | 124,894    | 125,000    | 125,000  | 3,750  | 0.000107965                         | 15,975         |

## Maximum Budget and Forgone Amount Worksheet

| District Name                           | Detailed Information for Property Tax Reliefs |         |        |         |             |         |        |         |             |         |        |         |
|---|---|---------|--------|---------|-------------|---------|--------|---------|-------------|---------|--------|---------|
|   | 2015  |         |        |         | 2016        |         |        |         | 2017        |         |        |         |
|   | Ag Equip \$                                   | PP      | HE     | Total   | Ag Equip \$ | PP      | HE     | Total   | Ag Equip \$ | PP      | HE     | Total   |
| Kootenai County                         | 38,602  | 374,838 | 26,894 |         | 38,602      | 374,838 | 36,054 |         | 38,602      | 374,838 | 16,580 |         |
| County Road & Bridge                    |   |         |        |         |             |         |        |         |             |         |        |         |
| <b>Total County Budget Information:</b> | 38,602  | 374,838 | 26,894 | 440,334 | 38,602      | 374,838 | 36,054 | 449,494 | 38,602      | 374,838 | 16,580 | 430,020 |
| <b>Cities:</b>                          |   |         |        |         |             |         |        |         |             |         |        |         |
| Athol                                   | -   | 5,031   | -      | 5,031   | -           | 5,031   | -      | 5,031   | -           | 5,031   | -      | 5,031   |
| Coeur d'Alene                           | 461   | 288,085 | 10,603 | 299,149 | 461         | 288,085 | 8,347  | 296,893 | 461         | 288,085 | 5,964  | 294,510 |
| Dalton Gardens                          | 2   | 2,169   | -      | 2,171   | 2           | 2,169   | -      | 2,171   | 2           | 2,169   | 224    | 2,395   |
| Fernan Lake                             | -   | 27      | -      | 27      | -           | 27      | -      | 27      | -           | 27      | -      | 27      |
| Harrison                                | -   | 1,555   | -      | 1,555   | -           | 1,555   | -      | 1,555   | -           | 1,555   | 1,291  | 2,846   |
| Hauser Lake                             | -   | 205     | 180    | 385     | -           | 205     | -      | 205     | -           | 205     | -      | 205     |
| Hayden                                  | 80  | 17,075  | 555    | 17,710  | 80          | 17,075  | 1,848  | 19,003  | 80          | 17,075  | 714    | 17,869  |
| Hayden Lake                             | -   | 328     | 61     | 389     | -           | 328     | 185    | 513     | -           | 328     | -      | 328     |
| Huetter                                 | -   | 934     | -      | 934     | -           | 934     | -      | 934     | -           | 934     | -      | 934     |
| Post Falls                              | 1,674   | 110,481 | 9,319  | 121,474 | 1,674       | 110,481 | 7,884  | 120,039 | 1,674       | 110,481 | 1,573  | 113,728 |
| Rathdrum                                | 364   | 24,018  | -      | 24,382  | 364         | 24,018  | 359    | 24,741  | 364         | 24,018  | 1,923  | 26,305  |
| Spirit Lake                             | -   | 4,262   | -      | 4,262   | -           | 4,262   | -      | 4,262   | -           | 4,262   | -      | 4,262   |
| Worley                                  | -   | 212     | -      | 212     | -           | 212     | -      | 212     | -           | 212     | -      | 212     |
| <b>Schools:</b>                         |   |         |        |         |             |         |        |         |             |         |        |         |
|   |   |         |        |         |             |         |        |         |             |         |        |         |
| Plummer Worley #44                      | -   | 3,133   | 134    | 3,267   | -           | 3,133   | -      | 3,133   | -           | 3,133   | -      | 3,133   |
| Coeur d'Alene #271                      | 2,486   | 179,241 | 7,586  | 189,313 | 2,486       | 179,241 | 15,309 | 197,036 | 2,486       | 179,241 | 6,886  | 188,613 |
| Lakeland # 272                          | 3,437   | 60,540  | 4,086  | 68,063  | 3,437       | 60,540  | 9,376  | 73,353  | 3,437       | 60,540  | 3,382  | 67,359  |
| Post Falls #273                         | 3,162   | 84,036  | 8,079  | 95,277  | 3,162       | 84,036  | 5,362  | 92,560  | 3,162       | 84,036  | 2,016  | 89,214  |
| Kootenai #274                           | -   | 4,126   | -      | 4,126   | -           | 4,126   | 538    | 4,664   | -           | 4,126   | 707    | 4,833   |
| Kellogg #391                            | 1,760   | 25,266  | -      | 27,026  | 1,760       | 26,136  | -      | 27,896  | 1,760       | 27,219  | -      | 28,979  |
| <b>Ambulance:</b>                       |   |         |        |         |             |         |        |         |             |         |        |         |
| Kootenai County Ambulance               | 1,237   | 19,546  | 1,386  | 22,169  | 1,237       | 19,546  | 1,893  | 22,676  | 1,237       | 19,546  | 877    | 21,660  |
| <b>Fire:</b>                            |   |         |        |         |             |         |        |         |             |         |        |         |
| East Side Fire                          | -   | 1,062   | -      | 1,062   | -           | 1,062   | 410    | 1,472   | -           | 1,062   | -      | 1,062   |
| Hauser Lake Fire                        | 85  | 1,024   | 462    | 1,571   | 85          | 1,024   | 698    | 1,807   | 85          | 1,024   | 476    | 1,585   |
| Kootenai County Fire & Rescue           | 3,567   | 58,934  | 5,386  | 67,887  | 3,567       | 58,934  | 5,281  | 67,782  | 3,567       | 58,934  | 2,209  | 64,710  |
| Mica Kidd Island                        | 189   | 204     | 1,202  | 1,595   | 189         | 204     | 490    | 883     | 189         | 204     | 346    | 739     |
| Nothern Lakes Fire                      | 1,343   | 31,577  | 1,471  | 34,391  | 1,343       | 31,577  | 5,518  | 38,438  | 1,343       | 31,577  | 1,379  | 34,299  |
| Shoshone Fire #2                        | 1,083   | 16,627  | 918    | 18,628  | 1,083       | 16,628  | 428    | 18,139  | 1,083       | 16,628  | 566    | 18,277  |
| Spirit Lake Fire                        | 767   | 3,674   | 562    | 5,003   | 767         | 3,674   | 24     | 4,465   | 767         | 3,674   | 76     | 4,517   |
| St. Maries Fire                         | 352   | 6,674   | 246    | 7,272   | 352         | 6,674   | -      | 7,026   | 352         | 6,674   | 394    | 7,420   |
| Timberlake Fire                         | 520   | 5,395   | 744    | 6,659   | 520         | 5,395   | 1,187  | 7,102   | 520         | 5,395   | 325    | 6,240   |
| Worley Fire                             | 4,162   | 2,005   | 522    | 6,689   | 4,162       | 2,005   | 173    | 6,340   | 4,162       | 2,005   | 504    | 6,671   |

## Maximum Budget and Forgone Amount Worksheet

| District Name                        | Detailed Information for Property Tax Reliefs |         |       |         |             |         |        |         |             |         |       |         |
|--------------------------------------|---|---------|-------|---------|-------------|---------|--------|---------|-------------|---------|-------|---------|
|                                      | 2015  |         |       |         | 2016        |         |        |         | 2017        |         |       |         |
|                                      | Ag Equip \$                                   | PP      | HE    | Total   | Ag Equip \$ | PP      | HE     | Total   | Ag Equip \$ | PP      | HE    | Total   |
| <b>Flood Control:</b>                |   |         |       |         |             |         |        |         |             |         |       |         |
| Twin Lakes-Rathdrum FC #17           | 0   | -       | -     | -       | -           | -       | 90     | 90      | -           | -       | -     | -       |
| <b>Highway:</b>                      |   |         |       |         |             |         |        |         |             |         |       |         |
| East Side Highway #3                 | 424   | 4,485   | 701   | 5,610   | 424         | 4,485   | 724    | 5,633   | 424         | 4,485   | 441   | 5,350   |
| Lakes Highway #2                     | 852   | 31,188  | 1,523 | 33,563  | 852         | 31,188  | 3,681  | 35,721  | 852         | 31,188  | 1,395 | 33,435  |
| Post Falls Highway #1                | 2,093   | 23,643  | 2,388 | 28,124  | 2,093       | 23,643  | 2,303  | 28,039  | 2,093       | 23,643  | 920   | 26,656  |
| Worley Highway #4                    | 5,576   | 9,859   | 1,238 | 16,673  | 5,576       | 9,859   | 1,769  | 17,204  | 5,576       | 9,859   | 1,272 | 16,707  |
| <b>Hospital:</b>                     |   |         |       |         |             |         |        |         |             |         |       |         |
| Kootenai Hospital (do not remove for | -   | -       | -     | -       | -           | -       | -      | -       | -           | -       | -     | -       |
| <b>Junior College:</b>               |   |         |       |         |             |         |        |         |             |         |       |         |
| North Idaho College                  | 10,034  | 128,276 | 9,175 | 147,485 | 10,034      | 128,276 | 12,420 | 150,730 | 10,034      | 128,276 | 5,661 | 143,971 |
| <b>Library:</b>                      |   |         |       |         |             |         |        |         |             |         |       |         |
| Kootenai Consolidated Library        | 2,252   | 27,983  | 2,326 | 32,561  | 2,252       | 27,983  | 3,802  | 34,037  | 2,252       | 27,983  | 1,633 | 31,868  |
| <b>Sewer &amp; Water:</b>            |   |         |       |         |             |         |        |         |             |         |       |         |
| Cataldo Water                        | -   | 70      | -     | 70      | -           | 70      | -      | 70      | -           | 70      | -     | 70      |
| Cleland Bay Sewer                    | -   | -       | -     | -       | -           | -       | -      | -       | -           | -       | -     | -       |
| Hayden Lake Recreational S/W         | -   | 77      | 19    | 96      | -           | 77      | 97     | 174     | -           | 77      | 15    | 92      |
| Kidd Island Bay Sewer                | -   | 17      | -     | 17      | -           | 17      | 230    | 247     | -           | 17      | -     | 17      |
| Kingston Cataldo Sewer               | -   | 304     | -     | 304     | -           | 304     | -      | 304     | -           | 304     | -     | 304     |
| Kootenai County Water #1             | 1   | 452     | 399   | 852     | 1           | 452     | -      | 453     | 1           | 452     | -     | 453     |
| North Kootenai Water                 | -   | -       | -     | -       | -           | -       | -      | -       | -           | -       | -     | -       |
| Twin Lake Recreational Swr           | -   | -       | -     | -       | -           | -       | -      | -       | -           | -       | -     | -       |
| <b>Watershed</b>                     |   |         |       |         |             |         |        |         |             |         |       |         |
| Hayden Lake Watershed                | -   | -       | 8     | 8       | -           | -       | 106    | 106     | -           | -       | -     | -       |