

**Financing Services for Residential,
Commercial, and Agricultural Parcels:
The Cases of Kootenai and Bonneville Counties**

by
Martha Leighton and Neil Meyer¹

Department of Agricultural Economics and Rural Sociology

University of Idaho

A. E. Extension Series No. 99-19

December 1999

¹ Respectively former Research Associate and currently, California Agricultural Statistics Service and Extension Professor, Department of Agricultural Economics and Rural Sociology, University of Idaho, Moscow, Idaho.

**Financing Services for Residential, Commercial, and Agricultural Parcels:
The Cases of Kootenai and Bonneville Counties**

by Martha Leighton and Neil Meyer

Introduction

One of the responsibilities of governments at all levels, is to provide certain types of services to the population the government serves. Governments must obtain revenues to pay for the services they provide. These revenues come from a variety of sources including property taxation, fines and forfeitures levied on local populations, charges for permits or consolidated services, and redistribution of intergovernmental funds. These revenues are used to provide services such as general government (government officials and agencies), public safety (police, fire protection), public works (roads and streets, sanitation, cemeteries), health and welfare (health districts and indigent services), culture and recreation (libraries, parks, etc.), education, and redemption of public debt.

Taxes on real property - land and the improvements on it - are a major source of the revenues used by Idaho county and community governments to fund government provided services at the local level. The taxable value of real property, and therefore the taxes levied on it, depends on the way in which the property is used. Real property is broken down into three broad categories or "exposures" based on the primary use of the land being taxed. These exposures are residential, commercial/industrial, and agricultural or open spaces. Parcels of commercial property generally have the highest taxable value in a given area, but residential property, by its relatively greater presence, generally contributes

but residential property, by its relatively greater presence, generally contributes the greatest proportion of property taxes to the taxing entity. Agricultural property or open space generally has the lowest taxable value and contributes the least to the total area property tax base.

There is a relationship between the "exposure" of the property being taxed and the amount of government provided services property in each exposure demands and receives. Residential property typically receives more in community services than does agricultural property. Heavily concentrated population areas - i.e. cities and towns - require and receive higher levels of services than do less heavily populated rural or agricultural areas.

Population in an area affects the tax revenues collected in the region. Residential growth into rural/ agricultural regions increases the amount of relatively higher valued residential property in the area. In many cases, the taxable value of property in other "exposures" increases because increased demand for residential property pushes up the market value of other property. The higher market value of real property increases the local tax base, thus increasing the amount of tax revenues that could be collected from a parcel.

Population in a region also has an impact on the number and amount of community services required in the local area. Residential property generally demands more extensive and more expensive services than non-residential property. Because of the increased market or taxable value of non-residential property, property in non-residential exposures can end up paying part of the tax

burden for services that are primarily used by land and property in the residential exposure.

A cost of community services study (COCS) shows the relationship between government revenues generated and expenditures incurred for services by each land use exposure. Local government financial records were used to track the revenue and expenditure flows of taxing entities within the study area. These flows were broken down and allocated to property within the taxing region according to the way the property is used. The results, expressed as a ratio of revenues to service costs, highlight the cash flows of local governments in providing community services by land use exposure.

Cost of community services studies were done for Kootenai County and Bonneville County, Idaho. The objectives were

- 1.) to determine for each county, the breakdown of all revenues generated and all expenses incurred by land in each exposure,

- 2.) to compute ratios comparing services received (expenditures) to revenues paid for property in each land use exposure,

- 3.) to compare the proportion of local property taxes paid to the proportion of services (expenditures) received by property in each land use exposure, and

- 4.) to compare the results for a relatively urbanized county (Kootenai County), to the results for a more rural / agricultural county (Bonneville County).

Methodology

Following procedures used for county-wide cost of community services studies done by Utah State University (Snyder and Ferguson, 1994) and by the University of Idaho (Hartmans and Meyer, 1997), revenue and expenditure data for the fiscal year ending September 30, 1996, were collected for each county and for each incorporated town within the county. Additionally, since independent taxing districts indicate the local populations' demands for services unavailable from county or city government, revenue and expenditure data were also collected from each independent taxing district within the county. Figures 1 and 2 illustrate the breakdown of total revenues collected and total expenditures made for services in each county.

Figure 1: Breakdown of total revenues and total expenditures, by source, for Kootenai County, Idaho.

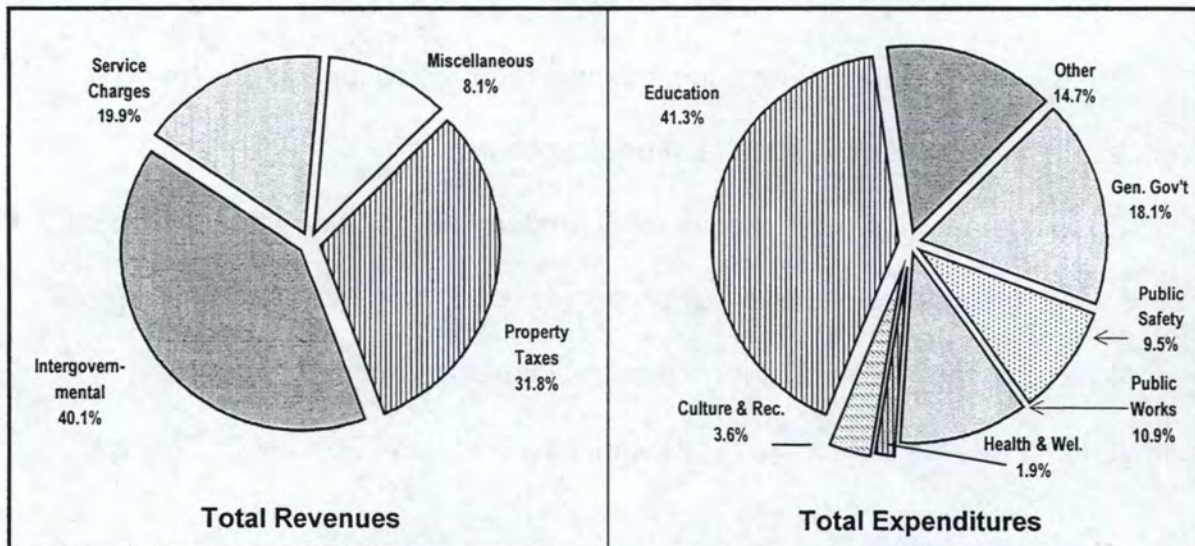
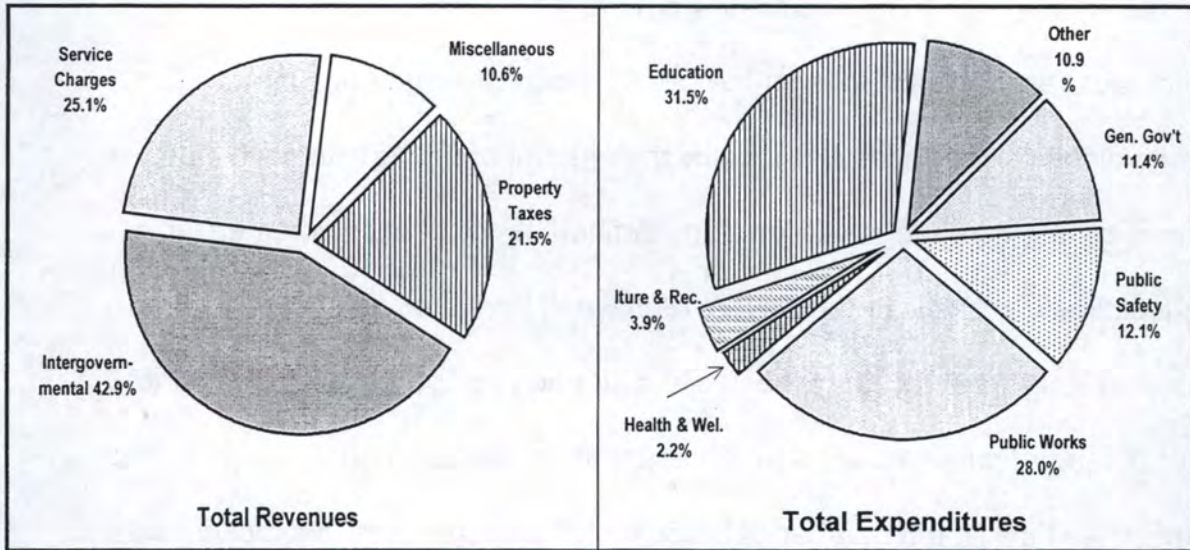


Figure 2: Breakdown of total revenues and total expenditures, by source, for Bonneville County, Idaho.



Information on the net taxable (market) value of all property within each county or town, and the number of accounts (with acreage) for property in each land use exposure was obtained from the county assessor's office. This information was taken from the 1996 Real, Personal, and Manufactured Housing Rolls for the county, each city, and each independent taxing district. Residential property was defined as all land and structures used for residential purposes, regardless of whether that residential property was located in a city or rural subdivision or as part of a farm. Commercial or industrial property was defined as assessed by the county assessor's office. Agricultural property consisted only of that property used for the production of crops and livestock, and while it included non-residential improvements, it did not include any residential structures. Therefore, farm homes were included in the residential exposure. Open space, timbered land and waste were included in the agricultural exposure as being unimproved property that could not be included in either of the other

two exposures. The net market or taxable value of land and improvements in each exposure was then calculated from the 1996 Real, Personal, and Manufactured Housing Rolls for the county, each city, and each independent taxing district. Additionally, to identify the amount of property in each land use exposure, the acreage of real property defined as residential, commercial, or agricultural was calculated from the 1996 Real, Personal, and Manufactured Housing Rolls for the county, each city, and each independent taxing district. This acreage figure was used to represent the physical amount of land in each exposure. Finally, the number of accounts for property in each exposure was calculated from the 1996 Real, Personal, and Manufactured Housing Rolls, to be used as a parcel count representing the relative distribution of land in each exposure within the county.

The information on market or net taxable value was used to calculate the percentage or proportion of each county in each land use exposure. These proportions were then used to estimate the amounts of revenues from various sources attributable to each land use exposure and to allocate the expenditures made by governments to property in each exposure. Where a particular type of revenue was clearly obtained from a specific land use exposure (revenues from building permits, business licenses, etc.), the revenues were allocated to that exposure. Additionally, where an expenditure was clearly made for the benefit of a certain land use exposure (cemeteries, libraries, schools), the expenditures were allocated in a straightforward manner. Where uncertainty arose about a specific source of revenue or the primary beneficiary of expenditures, the

revenues and expenditures were allocated according to the proportion of taxable value for each land use exposure. This proportion was used as a fall-back percentage in this study. The fall-back percentages for Kootenai and Bonneville counties, as well as the parcel proportions are detailed in Table 1. Fall-back percentages and parcel counts were also calculated for each city or town, and each independent taxing district in each county.

Table 1: Breakdown of real property in Kootenai and Bonneville Counties, by taxable value and by parcel count.

	\$ Net Taxable Value			Percent of County		
	Residential	Commercial	Agricultural	Res.	Comm	Ag.
KOOTENAI COUNTY IDAHO						
Value	\$4,119,725,372	\$818,942,413	\$604,094,869	74.3%	14.8%	10.9%
Parcel (account)	57,245	6,147	13,340	71.6%	7.7%	16.7%
Acreage	86,518	8,236	366,460	11.0%	1.1%	46.7%
BONNEVILLE COUNTY IDAHO						
Value	\$1,845,837,734	\$652,617,054	\$490,907,047	61.8%	21.8%	16.4%
Parcel (account)	30,900	4,952	9,356	68.4%	11.0%	20.7%
Acreage	6,666	2,912	495,439	1.3%	0.6%	98.1%

Results of Cost of Community Services Study

Revenues and expenditures for each county and for each city and independent taxing district within each county were allocated according to land use as described above. Total expenditures for each land use exposure were

then divided by total revenues for each exposure to obtain a ratio of services to revenues. Ratios were computed for just the county revenues and expenditures, for cities within the county, for the independent taxing districts, and for all taxing entities within the county.

Results for Kootenai County

Kootenai County taxing entities included the county government, twelve incorporated cities, and thirty-four independent taxing districts. The total revenues and expenditures, by exposure, for Kootenai County taxing entities, and the resulting ratios of expenditures to revenues are reported in Table 2.

Table 2: Comparison of revenues to expenditures for Kootenai County taxing entities.

KOOTENAI COUNTY	Residential	Commercial	Agricultural
COUNTY EXPENDITURES	28,763,938	5,675,532	275,526
COUNTY REVENUES	27,206,933	7,190,103	1,012,750
RATIO	1.06	0.79	0.27
TOTAL CITY EXPENDITURE	42,573,411	12,038,671	58,981
TOTAL CITY REVENUES	31,358,541	10,815,645	193,161
RATIO	1.36	1.11	0.31
TAX DISTRICT EXPEND.	103,750,521	5,046,496	493,260
TAX DISTRICT REVENUES	100,909,035	8,792,648	1,807,051
RATIO	1.03	0.57	0.27
TOTAL COUNTY EXPEND.	175,087,870	22,760,699	827,767
TOTAL COUNTY REVENUES	160,034,958	26,542,704	2,924,250
RATIO	1.09	0.86	0.28

Results for Bonneville County

Bonneville County taxing entities included the county government, six incorporated cities, and twenty-four independent taxing districts. Of the cities in

Bonneville County, Swan Valley levied no taxes for the 1996 fiscal year. The total revenues and expenditures, by exposure, for Bonneville County taxing entities, and the resulting ratios of expenditures to revenues are reported in Table 3.

Table 3: Comparison of revenues to expenditures for Bonneville County taxing entities.

BONNEVILLE COUNTY	Residential	Commercial	Agricultural
COUNTY EXPENDITURES	51,299,017	20,193,750	2,239,980
COUNTY REVENUES	48,619,786	20,015,459	9,351,608
RATIO	1.06	1.04	0.24
TOTAL CITY EXPENDITURE	62,385,873	13,262,596	4,629
TOTAL CITY REVENUES	62,472,069	15,326,891	10,203
RATIO	1.00	0.87	0.45
TAX DISTRICT EXPEND.	56,821,306	1,365,528	88,700
TAX DISTRICT REVENUES	49,466,583	7,138,921	758,083
RATIO	1.15	0.19	0.12
TOTAL COUNTY EXPEND.	170,506,196	35,559,873	2,333,310
TOTAL COUNTY REVENUES	160,558,438	42,481,270	10,119,895
RATIO	1.06	0.84	0.23

Analysis of Results

The revenues included in this study came from a variety of sources - local property taxes, state taxes, state and federal revenue sharing, fines and forfeitures, license and permit fees, and charges for services. The expenditures were allocated according to how much the land use exposure was expected to benefit from the service provided. Ratios of expenditures to revenues indicate the amount of services received by land in each land use exposure for every dollar of revenue collected, from all sources, by each taxing entity.

Kootenai County

Residential property in Kootenai County received \$1.06 in services from the county government for every \$1.00 of revenues collected. Commercial and agricultural property received \$0.79 and \$0.27 in county services, respectively, for every \$1.00 of revenues collected. Residential property included in the tax base of all incorporated cities in Kootenai County received an average \$1.36 in city provided services for every \$1.00 in city revenues collected, while commercial and agricultural property received an average \$1.11 and \$0.31 respectively, in city-provided services for every \$1.00 in revenues collected.

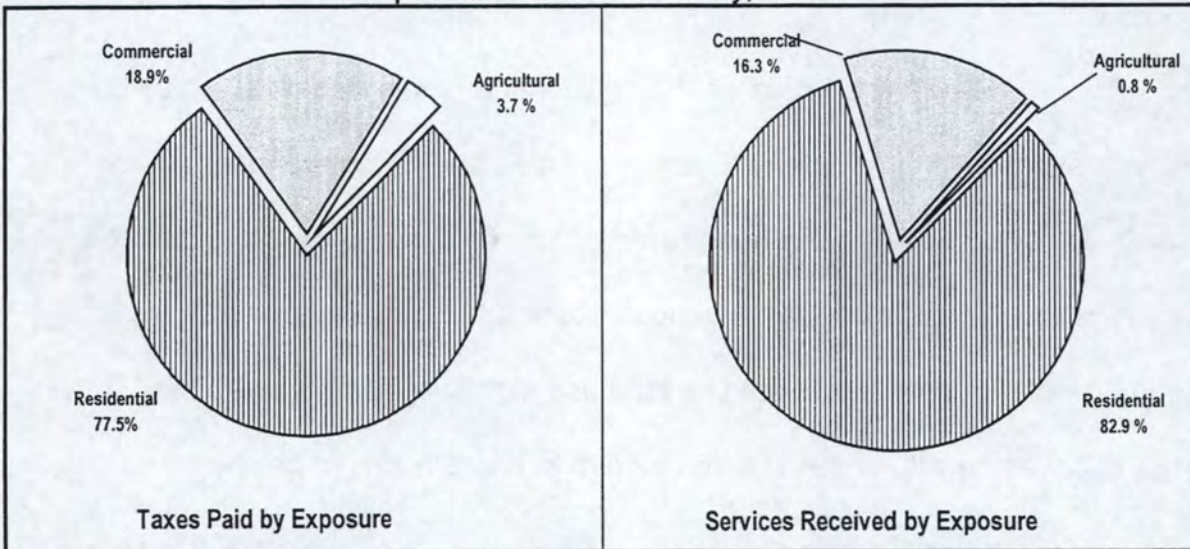
Most independent taxing districts provide city-type services to residential populations living outside the boundaries of incorporated cities, or provide extra funding when local populations outgrow the level of service expenditures made by city or county governments. Independent taxing districts reflect the population's demand for services that are unavailable or underfunded by county or city government entities. Kootenai County had thirty-four independent taxing districts providing organized levels of government services to county residents in 1996. On average, residential property received \$1.03 of services from independent taxing districts for every \$1.00 in total revenues collected. Commercial and agricultural property received \$0.57 and \$0.27, respectively, in taxing district services for each \$1.00 in revenues. County-wide, residential property in Kootenai County received \$1.09 in services from all taxing entities per dollar in revenues collected. Commercial property received \$0.86 in services

from all taxing entities for each \$1.00 in revenues collected. Agricultural property received only \$0.28 in services per dollar in revenues collected by all taxing entities within the county.

The above analysis indicates the dollar value of services received by each land use exposure from Kootenai County, its cities and its independent taxing districts, for every dollar in revenues (from all sources) attributable to each land use exposure. Information for the various taxing entities in Kootenai County was used to isolate property taxes paid by land use exposure and compare the proportional amount of property taxes paid to services received by each land use exposure.

For the fiscal year ending September 30, 1996, Kootenai County collected approximately \$14,955,826 in property tax revenues for the General Fund budget and \$1,353,301 for the Special Revenues Funds budget, for a total of \$16,309,127 in total property tax revenues collected. From Cost of Community Services analysis, residential property generated \$12,632,350 (77.5%) of these property tax revenues for the county government, commercial property generated \$3,078,715 (18.9%) in property tax revenues and agricultural property generated \$598,062 (3.7%) in property tax revenues. Total value of all services provided by Kootenai County from **all** revenue sources was \$34,714,996. Of this total, \$28,763,938 (82.9%) went to residential property, \$5,675,532 (16.3%) went to commercial property, and \$275,526 (0.8%) went to land in the agricultural exposure. This relationship is illustrated in Figure 3.

Figure 3: Comparison of property taxes paid and county services received by land use exposure for Kootenai County, Idaho.

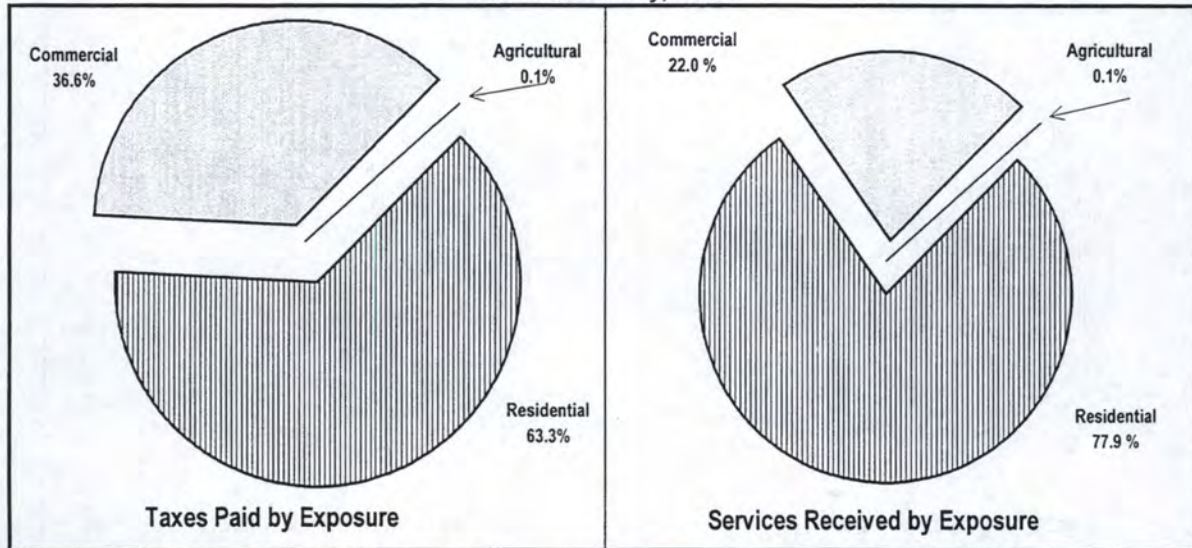


For the fiscal year ending September 30, 1996, the twelve cities in Kootenai County collected approximately \$42,422,674 in total revenues, of which \$9,997,869 (23.6%) was from local property taxes. Residential property within the combined cities' tax bases provided \$6,327,369 in property taxes (63.3% of property taxes collected). Commercial property within Kootenai County cities provided \$3,660,077 in property taxes (36.6% of property taxes collected) and agricultural property within city limits provided \$10,422 in property tax revenues (0.1% of property taxes collected by cities).

Total expenditures for services from **all** revenue sources by the cities in Kootenai County were approximately \$54,681,292. By Cost of Community Services analysis, residential property in cities received services valued at \$42,573,411 (77.9% of services provided). Commercial property received \$12,038,671 in services (22.0% of services provided). Agricultural property received \$58,981 in services, (0.1% of city service expenditures). The

relationship between property taxes and expenditures from all sources for Kootenai County cities is illustrated in Figure 4.

Figure 4: Comparison of property taxes paid and city services received by land use exposure for Kootenai County, Idaho.

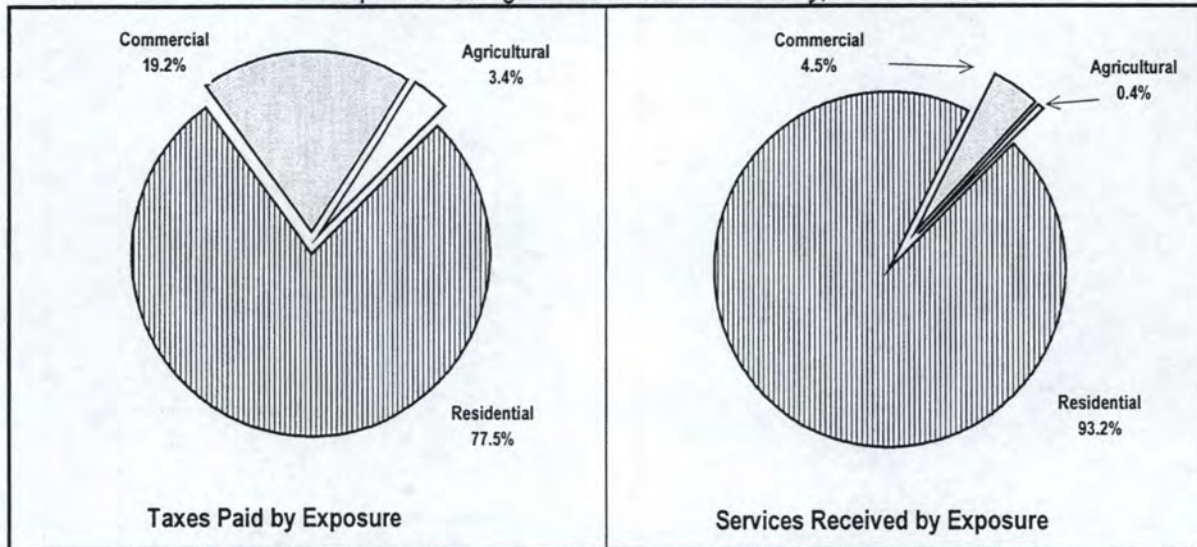


Independent taxing districts in Kootenai County collected approximately \$112,393,427 in revenues from all revenue sources for fiscal 1996. Of this, \$34,253,565 (30.5%) was generated from property taxes within the tax districts. Residential property contributed \$26,534,546 (77.5%) of total property taxes collected by independent taxing districts. Commercial property contributed \$6,567,846 (19.2 %) and agricultural property contributed \$1,151,173 (3.4%) of property taxes to the independent taxing districts.

These independent taxing districts provided \$111,265,874 in expenditures for services in fiscal 1996. Of these expenditures, \$103,750,521 (93.2%) provided services to the residential exposure. Commercial property received \$5,046,496 (4.5%) and agricultural property received \$493,260 (0.4%) of services provided by independent taxing districts in Kootenai County. The

relationship of property taxes collected and services provided by independent taxing districts is illustrated in Figure 5.

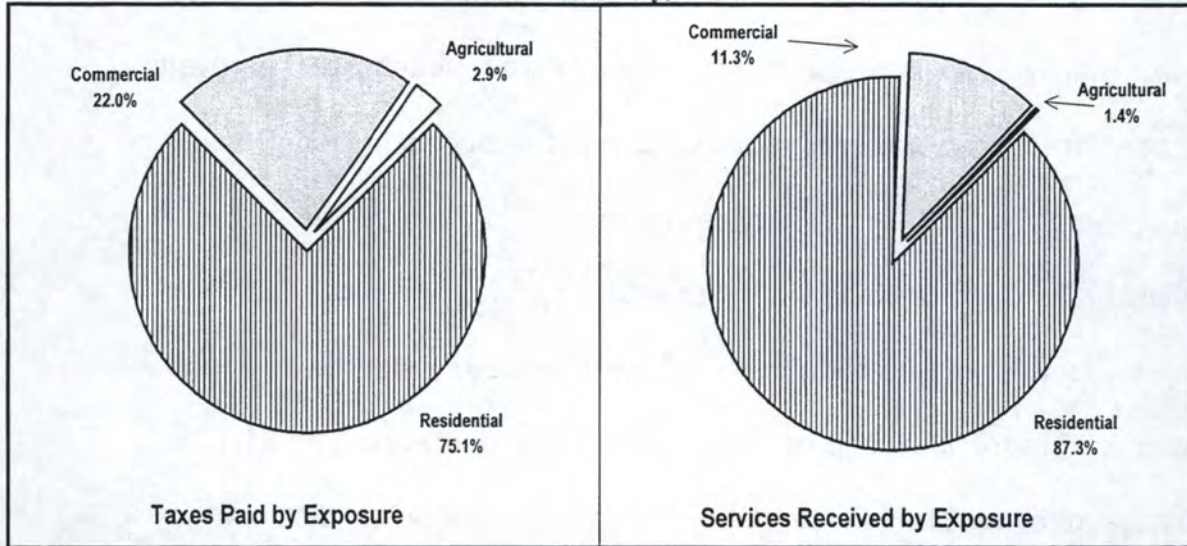
Figure 5: Comparison of property taxes paid and services received by land use exposure for independent taxing districts in Kootenai County, Idaho.



All taxing entities in Kootenai County - the county, the twelve cities, and the thirty-four independent taxing districts - collected a total \$60,560,561 in property tax revenues. Of this, \$45,494,265 (75.1%) was tax on residential property, \$13,306,638 (22.0%) was tax on commercial property, and \$1,759,658 (2.9%) was tax on agricultural property. With revenues from **all** available sources, including property taxes, the above taxing entities provided a total of \$200,662,162 in community services to the citizens of Kootenai County. Residential property in Kootenai County received \$175,087,870 (87.3%) of the expenditures for services. Commercial property received \$22,760,699 (11.3%) and agricultural property received \$827,767 (1.4%) of the services provided by all taxing entities in the county. The relationship between property taxes

collected and expenditures for services received by property in each land use exposure is illustrated in Figure 6.

Figure 6: Comparison of all property taxes paid and services received by land use exposure in Kootenai County, Idaho.



Property taxes collected on residential property (\$45,494,265) by all taxing entities in Kootenai County covered only 26.0% of the expenditures (\$175,087,870) for all services received by property in the residential exposure. Commercial property taxes (\$13,306,638) covered 58.5% of expenditures made for all services (\$22,760,699) in the county that directly benefited the commercial sector. By contrast, property taxes collected on agricultural property (\$1,759,658) exceeded by 112.6% the value of the services received (\$827,767) by the agricultural exposure.

Bonneville County

A similar analysis was made for Bonneville County. In Bonneville County, property in the residential exposure received \$1.06 in county services for every

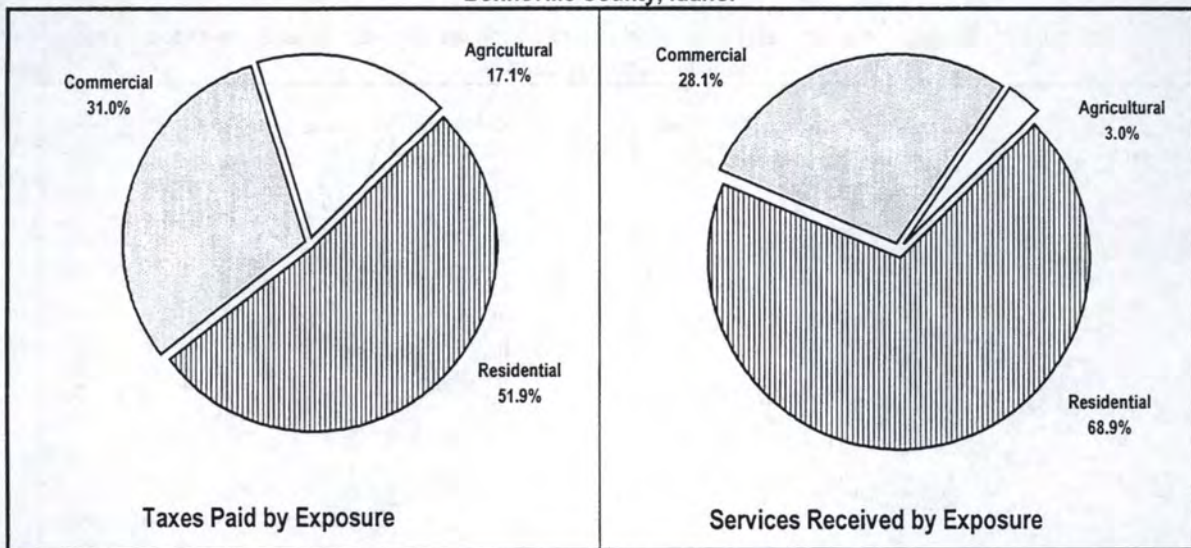
\$1.00 in county revenues contributed by the exposure. Commercial and agricultural property received \$1.04 and \$0.24 in county services, respectively, for every \$1.00 in revenues each provided to the county. For residential property included in the tax base for incorporated cities in Bonneville County, approximately \$1.00 in city services were provided for each \$1.00 in revenue contribution. Commercial property included in the city tax base in Bonneville County received \$0.87 in city services for each \$1.00 in revenues collected. Agricultural property included in the cities' tax base received only \$0.45 in services for every \$1.00 contribution to city revenues. From the independent taxing districts, residential property in Bonneville County received \$1.15 in services for every \$1.00 in revenues contributed to the taxing districts. Commercial property received \$0.19 in tax district services for every \$1.00 worth of revenue contributed, while agricultural property received \$0.12 in services for each \$1.00 in revenues attributable to the agricultural exposure. For all taxing entities within Bonneville County, residential property received \$1.06 in services, commercial property received \$0.84 in services, and agricultural property received \$0.23 in services for each \$1.00 contributed to all revenues (Table 3).

This analysis again indicates the dollar value of services received by each land use exposure from Bonneville County, its cities and independent taxing districts for every dollar in revenue (from all sources) attributable to each land use exposure. Again, the proportion of services received was compared to the proportion of property taxes paid by land use exposure in Bonneville County.

Financial information from the taxing entities in Bonneville County was used to identify the amount of property taxes collected from each exposure.

In fiscal 1996, Bonneville County collected \$77,986,853 in total revenues, of which \$10,485,960 (13.4%) came from property taxes. Of these property taxes, residential property contributed \$5,446,433 (51.9%), commercial property generated \$3,246,237 (31.0%), and agricultural property generated \$1,793,289 (17.1%). Using revenues collected from **all** sources, Bonneville County made total expenditures for services of \$74,470,917. Property in the residential exposure received \$51,299,017 (68.9%) of the total county services provided. Commercial property received \$20,931,750 (28.1%) and agricultural property received \$2,239,980 (3.0%) of community services provided by Bonneville County government. The relationship between property taxes paid and county services received is illustrated in Figure 7.

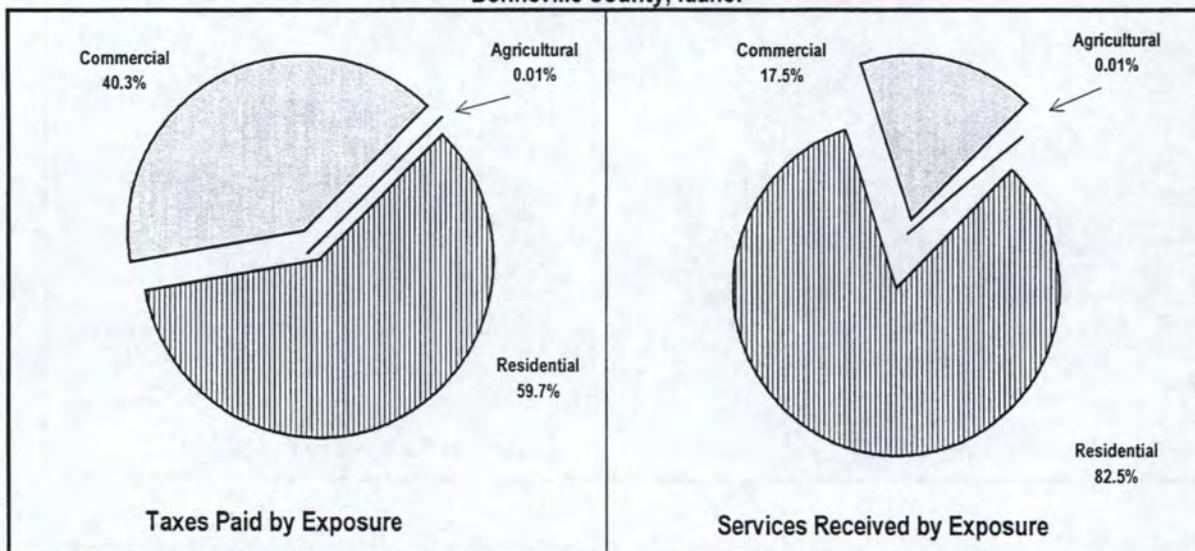
Figure 7: Comparison of property taxes paid and county services received by land use exposure in Bonneville County, Idaho.



For the fiscal year ending September 30, 1996, the six incorporated cities in Bonneville County collected \$77,803,317 in total revenues, of which \$15,202,143 (19.5%) was from local property taxes. Residential property within the combined cities' tax bases provided \$9,070,260 (59.7%) of the property tax revenues collected. Commercial property in Bonneville County cities provided \$6,130,034 (40.3%) and agricultural property provided \$1,849 (0.01%) of property tax revenues collected.

Total expenditures of \$75,657,699 (from **all** revenue sources) were made for community services by Bonneville County's cities. Residential property in cities in Bonneville County received services valued at \$62,385,873 or 82.5% of total city services provided. Commercial property received \$13,262,596 (17.5%) and agricultural property received \$4,629 (0.01%) of services provided by all cities in Bonneville County. This relationship between property taxes paid and city services received is illustrated in Figure 8.

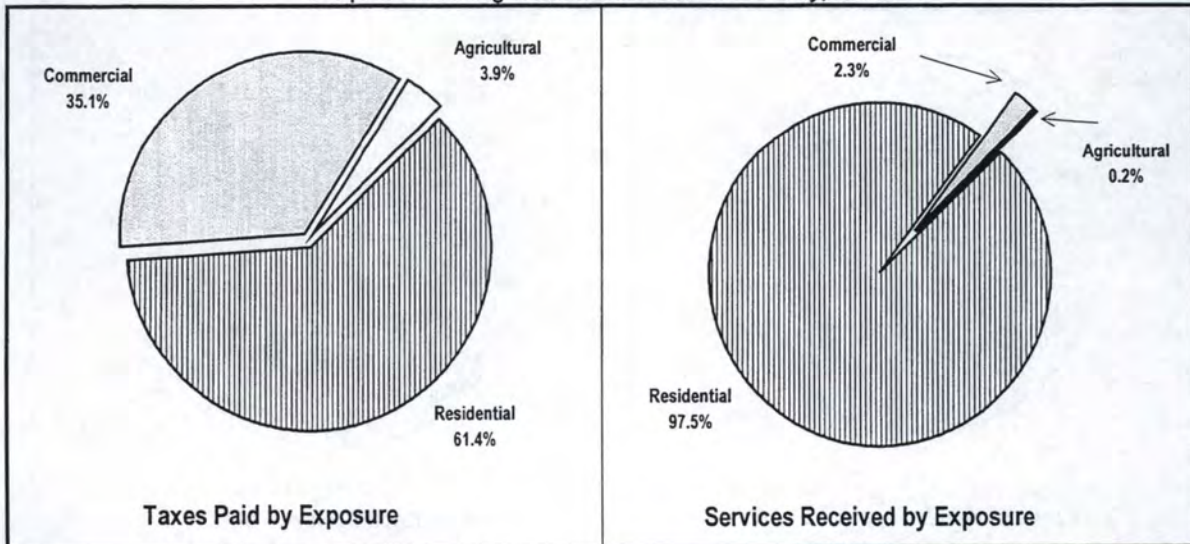
Figure 8: Comparison of property taxes paid and city services received by land use exposure in Bonneville County, Idaho.



The twenty-four independent taxing districts in Bonneville County collected \$57,363,587 in total revenues from **all** sources. Of this total, \$20,091,617 (35.0%) was collected as property tax. Residential property generated \$12,346,090 (61.4%) of the property taxes collected by the independent taxing districts in Bonneville County. Commercial property contributed \$7,046,377 (35.1%) and agricultural property generated \$699,150 (3.9%) of the property taxes collected by taxing districts.

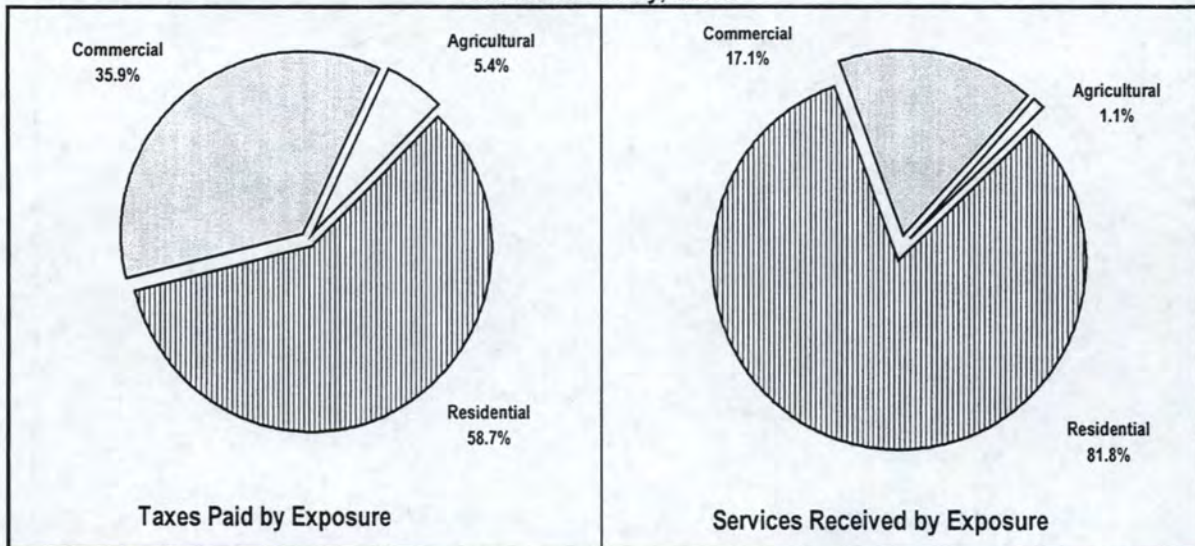
These independent taxing districts provided \$58,275,534 in service expenditures for fiscal 1996. Of these expenditures, \$56,821,306 (97.5%) was used to provide services to the residential exposure, \$1,365,528 (2.3%) provided services to the commercial exposure, and \$88,700 (0.2%) provided services to agricultural property. The comparison of property taxes collected and services provided is illustrated in Figure 9.

Figure 9: Comparison of property taxes paid and services received by land use exposure for independent taxing districts in Bonneville County, Idaho.



All taxing entities in Bonneville County - the county, the six cities, and twenty-four independent taxing districts - collected a total \$45,779,720 in property tax revenues in fiscal 1996. Of this, \$26,862,784 (58.7%) was tax on residential property, \$16,422,648 (35.9%) was tax on commercial property, and \$2,494,289 (5.4%) was tax on agricultural property. With revenues from all sources, including property tax, the above taxing entities provided a total of \$208,404,150 in community services to the citizens of Bonneville County. Residential property in Bonneville County received \$170,506,196 (81.8%) of the expenditures for services. Commercial property received \$35,559,873 (17.1%) and agricultural property received \$2,333,310 (1.1%) of the services provided by all taxing entities in the county. The comparison between property taxes collected and expenditures for services received by property in each land use exposure is illustrated in Figure 10.

Figure 10: Comparison of all property taxes paid and services received by land use exposure in Bonneville County, Idaho.



Total property taxes collected on residential property (\$26,862,784) by all taxing entities in Bonneville County covered approximately 15.8% of the expenditures (\$170,506,196) for all services received by the residential exposure. Property taxes on commercial property (\$16,422,648) covered almost half (46.2%) of the total expenditures (\$35,559,873) made for services directly benefiting the commercial sector. By contrast, property taxes collected from agricultural property (\$2,494,289) exceeded by 6.9% the value of all services (\$2,333,310) received by the agricultural sector.

Summary, Implications and Conclusions

This study describes the value of services (expenditures) received by land use exposure from each taxing entity in Kootenai and Bonneville Counties, for every dollar in revenue (from all sources) attributable to each land use exposure. It also analyzes the proportion of property taxes paid by land in each exposure and compares the proportion of property taxes paid to the proportion of services received by each land use exposure.

Property taxes contributed approximately one quarter to one third (30.2% in Kootenai County, 22.0% in Bonneville County) of total revenues collected in the counties studied. Comparison of taxes paid to services received indicated that the commercial and agricultural exposures' proportional contribution to all property taxes collected in each county was greater than the proportion of services received by those exposures. For example, in Kootenai County, the combined property taxes on agricultural (\$1,759,658) and commercial property

(\$13,306,638) represented 24.9% of all county property tax collections (\$60,560,561) while those two exposures received only a combined 11.8% of all services (expenditures from all revenue sources). In Bonneville County, the combined property taxes of the agricultural (\$2,494,289) and commercial (\$16,422,648) exposures contributed 41.3% of all property taxes (\$45,779,720) collected by the county's taxing entities, but received only a combined 18.2% of services (from all revenue sources) in the county. In both counties, property in the residential exposure received proportionally more services than that exposure's relative contribution in property taxes.

Additionally, only for land in the agricultural exposure did the total property tax collected from that exposure completely cover the expenditure for services that exposure received. Expenditures for services to both commercial and residential property required use of revenues from other sources (licenses and permits, charges for services, intergovernmental transfers) to cover the cost of those services. This was true for both counties studied.

As the analysis shows, residential property in both counties receives more than a dollar's worth of services for each dollar in total revenues (from all sources) collected from that exposure. The residential exposure in Kootenai County received an average of \$1.09 in community services for every \$1.00 in revenues collected. In Bonneville County, the residential exposure received \$1.06 in services for every \$1.00 in total revenues. Commercial and agricultural property in both counties received less value of services than the total revenues paid for those services. This indicates that a portion of the revenues from

commercial and agricultural property were used to subsidize services received by the residential exposure in both counties.

Commercial property in both counties received approximately the same proportion of services (\$0.86 for Kootenai County and \$0.84 for Bonneville County) in services per revenue dollar. Commercial property in Kootenai County represented only 14.8% of the county's property tax base, while commercial property in Bonneville County represented 21.8% of the property tax base.

The portion of unused revenues from the agricultural exposure subsidizing services to another exposure was relatively greater in Bonneville County than in Kootenai County. Agricultural property in Bonneville County comprised 40.1% of acreage, representing 13.5% of the taxable parcels and accounting for 16.3% of the net taxable value of all property in the county. By contrast, agricultural property in Kootenai County represented 12.5% of acreage, accounting for 3.7% of the taxable parcels and 3.5% of the total net taxable value of all property within the county in fiscal 1996. Therefore, agricultural property in Bonneville County made a greater relative contribution to the income of Bonneville County taxing entities. In both cases, agricultural property received back less than \$0.30 in county-wide services for every revenue dollar collected, so more than \$0.70 of every dollar in revenue was available to subsidize property in another exposure. The degree of urbanization in a county impacts the amount and value of services received by property in each land use exposure. Although Bonneville County (1,195,904 acres) is approximately 50% larger than Kootenai

County (796,928 acres), the amount of privately owned land in each counties is very similar (505,243 acres in Bonneville, 494,010 acres in Kootenai). However, Kootenai County is relatively more urbanized, having 79.3 persons per square mile compared to 43.0 persons per square mile in Bonneville County.

In Kootenai County, property in the residential exposure (71.6% of parcels, 74.3% of net taxable value) has a slightly greater impact on county cash flows (84.5% of total revenues, 88.3% of total expenditures) than residential property (63.8% of parcels, 61.8% of net taxable value) in Bonneville County (75.3% of total revenues, 81.8% of total expenditures).

As previously stated, residential property in Kootenai County received \$1.09 in services for every \$1.00 in revenues attributable for the residential sector during fiscal 1996. The expenditures for services (\$175,087,870) used by the residential exposure exceeded the revenues generated (\$160,034,958) by the residential sector by \$15,052,912. Approximately 25.1% of this shortfall of expenditures over revenues was covered by surplus revenues collected from the commercial exposure in Kootenai County while 13.9% was covered by surplus revenue from the agricultural sector. (Approximately 61% of the shortfall was covered by balances carried forward by the taxing entities from the previous year's (fiscal 1995) budgets).

Residential property in Bonneville County received \$1.06 in service expenditures for every \$1.00 in revenues collected from that exposure during fiscal 1996. Expenditures for services (\$170,506,196) used by the residential sector exceeded revenues generated (\$160,558,438) by that exposure by

\$9,947,758. Approximately 78% of this shortfall of expenditures over revenues was covered by surplus revenue from the agricultural exposure in Bonneville County while the remaining 22% was covered by surplus revenues from the commercial exposure. The sum of surplus revenues from land in the commercial and agricultural exposures exceeded the revenue shortfall of the residential sector by approximately 48%.

In conclusion, property in the agricultural and commercial exposures received less than \$1.00 in services for every dollar in revenues collected from those exposures. Residential property received a higher proportion of community services than were paid for by revenues collected by taxing entities from residential property. The "extra" value in community services was all or partly subsidized by property in agricultural and commercial exposures. In Kootenai County, the "extra" value in services to the residential exposure was partly subsidized by revenues from commercial and agricultural exposures, with commercial property contributing a slightly larger percentage. In Bonneville County, the majority of the subsidy to residential property came from revenues collected from agricultural property.

References:

- American Farmland Trust, 1994. "Farmland and the Tax Bill: The Cost of Community Services in Three Minnesota Cities". Washington, D.C.
- Hartmans, Martha and Neil Meyer. January, 1997. "Financing Services for Residential, Commercial, and Agricultural Parcels: The Cases of Canyon and Cassia Counties". A. E. Extension Series No. 96-13. Department of Agricultural Economics and Rural Sociology, University of Idaho, Moscow, Idaho.

Snyder, Donald L., and Gary Ferguson. December, 1994. "Cost of Community Services Study: Cache, Sevier, and Utah Counties." ERI Study Paper #94-19. Economics Department, Utah State University, Logan, Utah.

**ALL KOOTENAI COUNTY TAX DISTRICTS
KOOTENAI COUNTY, IDAHO**

ALL KOOTENAI COUNTY REVENUES and EXPENDITURES					yr ending Sept. 30, 1996
includes county and city and independent taxing districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	60,560,560.56	45,494,264.56	13,306,638.43	1,759,657.58	
Intergovernmental	76,432,990.00	70,351,914.05	4,681,430.00	760,656.52	
Special Assessments	595,144.00	493,949.75	98,286.28	2,892.55	
Licenses & Permits	4,088,963.00	2,108,219.33	1,973,897.70	4,425.74	
Charges for Services	32,079,875.68	27,718,927.41	4,065,118.43	295,046.97	
Fines & Forfeitures	1,175,294.00	1,153,902.72	21,363.96	27.32	
Interest Income	4,831,267.53	3,443,762.58	1,087,635.03	41,778.17	
Miscellaneous/Other	10,677,837.47	9,270,017.99	1,308,334.22	59,765.14	
TOTAL REVENUES	190,441,932.24	160,034,958.38	26,542,704.06	2,924,250.00	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	36,288,411.49	30,067,576.61	5,630,733.48	343,349.28	
Public Safety	19,162,123.25	15,547,830.23	3,495,103.43	93,674.47	
Public Works	14,900,638.22	12,056,987.47	2,772,092.89	67,382.41	
Highways & Streets	6,879,044.00	4,583,014.44	639,847.96	85,384.65	
Health & Welfare	3,719,287.00	3,375,419.24	332,538.06	1,910.32	
Education	82,851,022.62	80,394,934.23	2,341,649.53	14.68	
Culture & Recreation	7,306,963.00	5,906,637.17	1,380,433.04	15,434.94	
Capital Outlay	10,268,685.15	8,136,014.20	2,038,968.19	89,892.65	
Debt Service	6,834,379.28	5,301,659.49	1,413,182.39	113,445.23	
Miscellaneous Expenses	12,451,608.00	9,717,797.32	2,716,149.98	17,278.42	
TOTAL EXPENDITURES	200,662,161.99	175,087,870.40	22,760,698.94	827,767.04	
SERV / REV RATIO		1.0941	0.8575	0.2831	

**KOOTENAI COUNTY TAX DISTRICT
KOOTENAI COUNTY, IDAHO**

KOOTENAI COUNTY, IDAHO		yr ending Sept. 30, 1996			
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	16,309,127.00	12,632,349.80	3,078,715.11	598,062.09	
Intergovernmental	5,747,151.00	4,250,239.59	1,331,892.58	165,018.83	
Special Assessments					
Licenses & Permits	1,002,153.00	816,219.18	181,553.83	4,379.98	
Charges for Services	9,045,011.00	6,838,547.54	2,064,981.15	141,482.31	
Fines & Forfeitures	712,721.00	691,847.29	20,851.60	22.11	
Interest Income					
Miscellaneous/Other	2,809,668.00	2,538,178.56	256,416.90	15,072.53	
TOTAL REVENUES	35,409,785.00	27,206,932.59	7,190,102.50	1,012,749.91	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	15,071,229.00	12,203,972.27	2,677,654.18	189,602.54	
Public Safety	9,787,658.00	8,473,287.66	1,294,987.58	19,382.76	
Public Works	5,019,168.00	4,007,089.75	960,532.85	51,545.39	
Highways & Streets					
Health & Welfare	2,420,211.00	2,134,911.02	283,389.66	1,910.32	
Education	-	-	-	-	
Culture & Recreation	924,774.00	752,467.07	159,222.24	13,084.68	
Capital Outlay					
Debt Service	1,482,920.00	1,192,210.65	290,709.35	-	
Miscellaneous Expenses	9,036.00	-	9,036.00	-	
TOTAL EXPENDITURES	34,714,996.00	28,763,938.44	5,675,531.86	275,525.70	
SERV / REV RATIO		1.0572	0.7894	0.2721	

**CITY TAX DISTRICTS
KOOTENAI COUNTY, IDAHO**

CITY REVENUES and EXPENDITURES					
includes the cities of Athol, Couer D'Alene, Dalton Gardens, Fernan Lake, Harrison, Hauser, Hayden, Hayden Lake, Post Falls, Rathdrum, Spirit Lake, and Worley.					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	9,997,868.51	6,327,368.82	3,660,077.37	10,422.32	
Intergovernmental	7,526,272.68	5,455,766.21	1,909,469.75	141,490.29	
Special Assessments	595,144.00	493,949.75	98,286.28	2,892.55	
Licenses & Permits	2,552,192.00	761,853.32	1,788,217.13	45.76	
Charges for Services	15,974,950.00	14,009,937.39	1,937,391.13	27,580.74	
Fines & Forfeitures	365,778.00	365,260.43	512.36	5.21	
Interest Income	3,412,602.00	2,483,601.10	926,470.02	2,522.13	
Miscellaneous/Other	1,997,867.00	1,460,804.28	495,220.93	8,201.84	
TOTAL REVENUES	42,422,674.19	31,358,541.31	10,815,644.98	193,160.84	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	12,185,943.84	9,840,644.11	2,338,203.12	5,676.81	
Public Safety	7,218,938.00	5,151,266.95	2,048,086.83	15,852.45	
Public Works	9,048,462.00	7,284,520.68	1,748,900.05	11,726.79	
Highways & Streets	1,061,302.00	946,303.72	113,588.15	674.19	
Health & Welfare	-	-	-	-	
Education	582,777.00	564,831.00	17,946.00	-	
Culture & Recreation	5,349,781.00	4,178,498.29	1,168,932.44	2,350.26	
Capital Outlay	5,615,375.00	4,155,450.29	1,455,369.40	4,402.13	
Debt Service	1,176,141.00	734,098.85	440,530.66	1,020.44	
Miscellaneous Expenses	12,442,572.00	9,717,797.32	2,707,113.98	17,278.42	
TOTAL EXPENDITURE	54,681,291.84	42,573,411.20	12,038,670.64	58,981.49	
EXP / REV ratio		1.3576	1.1131	0.3053	

**INDEPENDENT TAX DISTRICTS
KOOTENAI COUNTY, IDAHO**

KOOTENAI COUNTY INDEPENDENT TAXING DISTRICTS					
includes 6 School Districts, 4 Highway Districts, 10 Fire Districts, 10 Water & Sewer Districts, and 4 Other Districts, consisting of Kootenai County Hospital, Ambulance, and Library Districts, and North Idaho College Taxing District.					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	34,253,565.05	26,534,545.94	6,567,845.95	1,151,173.17	
Intergovernmental	63,159,566.32	60,645,908.25	1,440,067.67	454,147.40	
Special Assessments	-	-	-	-	
Licenses & Permits	534,618.00	530,146.83	4,126.73	-	
Charges for Services	7,059,914.68	6,870,442.48	62,746.15	125,983.92	
Fines & Forfeitures	96,795.00	96,795.00	-	-	
Interest Income	1,418,665.53	960,161.47	161,165.01	39,256.04	
Miscellaneous/Other	5,870,302.47	5,271,035.15	556,696.39	36,490.77	
TOTAL REVENUES	112,393,427.05	100,909,035.11	8,792,647.90	1,807,051.30	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	9,031,238.65	8,022,960.23	614,876.18	148,069.92	
Public Safety	2,155,527.25	1,923,275.62	152,029.02	58,439.26	
Public Works	833,008.22	765,377.04	62,659.98	4,110.23	
Highways & Streets	5,817,742.00	3,636,710.72	526,259.81	84,710.46	
Health & Welfare	1,299,076.00	1,240,508.21	49,148.40	-	
Education	82,268,245.62	79,830,103.23	2,323,703.53	14.68	
Culture & Recreation	1,032,408.00	975,671.81	52,278.35	-	
Capital Outlay	4,653,310.15	3,980,563.91	583,598.79	85,490.52	
Debt Service	4,175,318.28	3,375,349.99	681,942.38	112,424.79	
Miscellaneous Expenses	-	-	-	-	
TOTAL EXPENDITURE	111,265,874.15	103,750,520.76	5,046,496.44	493,259.86	
SERV / REV ratio		1.0282	0.5739	0.2730	

KOOTENAI COUNTY, IDAHO

KOOTENAI COUNTY SCHOOL DISTRICTS					
includes School Districts #271, #272, #273, #274 and the Kootenai County portions of Joint Districts #391 and #44					
REVENUES		TOTAL	Residential	Commercial	Agricultural
Taxes		19,428,109.68	14,731,002.96	4,099,428.36	597,678.36
Intergovernmental		43,509,315.91	42,587,175.93	275,967.01	26,729.97
Special Assessments		-	-	-	-
Licenses & Permits		-	-	-	-
Charges for Services		1,144,545.15	1,104,094.30	40,450.85	-
Fines & Forfeitures		-	-	-	-
Interest Income		509,288.66	192,400.06	46,591.41	14,712.19
Miscellaneous/Other		1,063,872.19	822,224.03	215,518.16	26,130.00
TOTAL REVENUES		65,655,131.58	59,436,897.27	4,677,955.79	665,250.51
EXPENDITURES		TOTAL	Residential	Commercial	Agricultural
General Government		2,082,364.62	1,418,242.91	328,566.38	99,976.33
Public Safety		-	-	-	-
Public Works		-	-	-	-
Highways & Streets		-	-	-	-
Health & Welfare		-	-	-	-
Education		56,688,475.62	55,467,945.97	1,220,681.96	14.68
Culture & Recreation		-	-	-	-
Capital Outlay		2,027,624.04	1,772,470.77	221,415.60	33,737.67
Debt Service		2,904,165.67	2,275,642.13	544,188.88	84,334.66
Miscellaneous Expenses		-	-	-	-
TOTAL EXPENDITURE		63,702,629.94	60,934,301.78	2,314,852.82	218,063.35
SERV / REV ratio			1.0252	0.4948	0.3278

KOOTENAI COUNTY, IDAHO

KOOTENAI COUNTY FIRE PROTECTION DISTRICTS					
includes Athol, Bayview, Eastside, Hauser, Hayden, Kootenai, Post Falls, Rathdrum, Spirit Lake, & Worley Fire Districts and the Kootenai County portions of the Shoshone County and St Maries Joint Fire Districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	3,537,840.48	2,952,664.41	454,493.76	130,682.31	
Intergovernmental	106,339.66	106,339.66	-	-	
Special Assessments	-	-	-	-	
Licenses & Permits	26,497.00	22,598.78	3,553.78	-	
Charges for Services	34,207.78	28,951.21	4,514.45	-	
Fines & Forfeitures	-	-	-	-	
Interest Income	85,970.74	69,511.17	14,205.09	2,254.48	
Miscellaneous/Other	115,552.28	98,349.58	12,578.46	4,312.75	
TOTAL REVENUES	3,906,407.94	3,278,414.80	489,345.54	137,249.54	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	707,209.03	639,342.24	53,725.80	8,221.04	
Public Safety	2,155,527.25	1,923,275.62	152,029.02	58,439.26	
Public Works	-	-	-	-	
Highways & Streets	-	-	-	-	
Health & Welfare	-	-	-	-	
Education	-	-	-	-	
Culture & Recreation	-	-	-	-	
Capital Outlay	522,431.11	443,471.15	61,003.61	14,364.69	
Debt Service	110,015.00	88,414.05	19,113.84	2,487.11	
Miscellaneous Expenses	-	-	-	-	
TOTAL EXPENDITURE	3,495,182.38	3,094,503.05	285,872.27	83,512.10	
SERV / REV ratio		0.9439	0.5842	0.6085	

KOOTENAI COUNTY, IDAHO

KOOTENAI COUNTY HIGHWAY DISTRICTS		year ending September 30, 1996			
includes all portions of Eastside, Lakes, Post Falls and Worley Highway Districts in Kootenai County					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	3,463,883.00	2,666,427.71	671,536.57	125,918.72	
Intergovernmental	4,888,816.00	3,585,729.45	898,012.31	405,074.24	
Special Assessments	-	-	-	-	
Licenses & Permits	-	-	-	-	
Charges for Services	154,872.00	27,366.33	1,521.75	125,983.92	
Fines & Forfeitures	57,727.00	57,727.00	-	-	
Interest Income	173,130.00	132,235.10	33,728.54	7,166.36	
Miscellaneous/Other	524,146.00	412,190.01	105,907.97	6,048.02	
TOTAL REVENUES	9,262,574.00	6,881,675.59	1,710,707.13	670,191.27	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	1,875,426.00	1,771,004.74	89,890.36	14,530.91	
Public Safety	-	-	-	-	
Public Works	175,182.00	128,604.52	42,508.90	4,068.58	
Highways & Streets	5,817,742.00	3,636,710.72	526,259.81	84,710.46	
Health & Welfare	-	-	-	-	
Education	-	-	-	-	
Culture & Recreation	-	-	-	-	
Capital Outlay	1,398,897.00	1,135,272.05	237,438.74	26,186.21	
Debt Service	441,175.00	334,206.31	91,592.95	15,375.74	
Miscellaneous Expenses	-	-	-	-	
TOTAL EXPENDITURE	9,708,422.00	7,005,798.34	987,690.77	144,871.90	
SERV / REV ratio		1.02	0.58	0.22	

KOOTENAI COUNTY, IDAHO

KOOTENAI COUNTY WATER & SEWER DISTRICTS					
includes Kootenai, North Kootenai, Ohio Match Road and Rocky Beach Water Districts, the Hayden Lake Water & Sewer District, Cleland Bay, Kidd Island Bay, and Twin Lakes Sewer Districts, and the Kootenai County portions of the and the Kootenai County portions of the Cataldo Water District and the Kingston-Cataldo Sewer District					
REVENUES		TOTAL	Residential	Commercial	Agricultural
Taxes		164,763.89	161,357.29	1,532.43	1,874.17
Intergovernmental		42,683.76	42,683.76	-	-
Special Assessments		-	-	-	-
Licenses & Permits		18,991.00	18,418.05	572.95	-
Charges for Services		487,100.75	470,841.64	16,259.11	-
Fines & Forfeitures		-	-	-	-
Interest Income		285,320.13	276,112.38	5,822.10	3,385.66
Miscellaneous/Other		21,769.00	21,011.71	757.29	-
TOTAL REVENUES		1,020,628.53	990,424.82	24,943.89	5,259.82
EXPENDITURES		TOTAL	Residential	Commercial	Agricultural
General Government		41,347.00	39,991.05	566.63	264.48
Public Safety		-	-	-	-
Public Works		657,826.22	636,772.52	20,151.08	41.65
Highways & Streets		-	-	-	-
Health & Welfare		-	-	-	-
Education		-	-	-	-
Culture & Recreation		-	-	-	-
Capital Outlay		3,253.00	3,253.00	-	-
Debt Service		202,707.61	195,504.94	1,601.55	-
Miscellaneous Expenses		-	-	-	-
TOTAL EXPENDITURE		905,133.83	875,521.50	22,319.26	306.13
SERV / REV ratio			0.8840	0.8948	0.0582

KOOTENAI COUNTY, IDAHO

KOOTENAI COUNTY INDEPENDENT TAX DISTRICTS - OTHER yr ending Sept 30, 1996					
Combined Hospital, Ambulance & County Library & North Idaho College					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	7,658,968.00	6,023,093.57	1,340,854.82	295,019.61	
Intergovernmental	14,612,411.00	14,323,979.46	266,088.35	22,343.19	
Special Assessments	-	-	-	-	
Licenses & Permits	489,130.00	489,130.00	-	-	
Charges for Services	5,239,189.00	5,239,189.00	-	-	
Fines & Forfeitures	39,068.00	39,068.00	-	-	
Interest Income	364,956.00	289,902.78	60,817.87	11,737.35	
Miscellaneous/Other	4,144,963.00	3,917,259.82	221,934.51	-	
TOTAL REVENUES	32,548,685.00	30,321,622.63	1,889,695.55	329,100.15	
EXPENSES	TOTAL	Residential	Commercial	Agricultural	
General Government	4,324,892.00	4,154,379.30	142,127.02	25,077.15	
Public Safety	-	-	-	-	
Public Works	-	-	-	-	
Highways & Streets	-	-	-	-	
Health & Welfare	1,299,076.00	1,240,508.21	49,148.40	-	
Education	25,579,770.00	24,362,157.27	1,103,021.57	-	
Culture & Recreation	1,032,408.00	975,671.81	52,278.35	-	
Capital Outlay	701,105.00	626,096.93	63,740.83	11,201.95	
Debt Service	517,255.00	481,582.57	25,445.15	10,227.28	
Miscellaneous Expenses	-	-	-	-	
TOTAL EXPENDITURE	33,454,506.00	31,840,396.09	1,435,761.32	46,506.38	
EXP / REV ratio		1.05	0.76	0.14	

ALL BONNEVILLE COUNTY REVENUES and EXPENDITURES					yr ending Sept. 30, 1996
includes county and city and independent taxing districts					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	45,779,720.44	26,862,783.59	16,422,648.18	2,494,288.67	
Intergovernmental	91,361,963.86	67,370,177.18	16,519,479.13	7,462,817.78	
Special Assessments	-	-	-	-	
Licenses & Permits	1,827,640.00	1,315,275.98	527,663.06	36.94	
Charges for Services	53,506,802.00	46,582,019.96	6,921,580.29	3,201.75	
Fines & Forfeitures	4,733,738.00	4,312,463.97	421,274.03	-	
Interest Income	7,259,782.00	6,397,588.39	834,333.19	27,860.42	
Miscellaneous/Other	8,684,110.35	7,718,128.79	834,292.51	131,689.04	
TOTAL REVENUES	213,153,756.65	160,558,437.86	42,481,270.38	10,119,894.61	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	11,054,266.72	7,943,035.25	2,942,209.79	168,851.68	
Public Safety	20,007,182.75	12,540,702.12	7,465,504.23	976.40	
Public Works	36,758,251.46	32,746,558.99	4,010,141.67	949.71	
Highways & Streets	5,776,549.78	4,267,649.23	1,470,697.19	34,203.35	
Health & Welfare	3,583,008.56	3,583,008.56	-	-	
Education	52,148,981.86	52,148,981.86	-	-	
Culture & Recreation	6,471,673.02	6,423,808.90	47,864.12	-	
Conservation & Development	7,855,051.00	1,968,614.10	5,819,720.52	66,716.38	
Intergovernmental Transfers	42,819,494.00	30,933,981.33	9,919,839.41	1,965,673.26	
Sanitation	3,862,732.00	2,919,525.94	943,206.06	-	
Capital Outlay	2,920,877.56	2,083,553.26	809,150.83	28,173.47	
Debt Service	10,127,403.65	8,207,942.16	1,857,783.27	61,678.22	
Miscellaneous Expenses	5,018,678.00	4,738,834.18	273,756.24	6,087.59	
TOTAL EXPENDITURES	208,404,150.36	170,506,195.87	35,559,873.32	2,333,310.07	
SERV / REV RATIO		1.0620	0.8371	0.2306	

BONNEVILLE COUNTY, IDAHO		yr ending Sept. 30, 1996			
REVENUES		TOTAL	Residential	Commercial	Agricultural
Taxes		10,485,960.00	5,446,433.25	3,246,237.36	1,793,289.39
Intergovernmental		52,592,073.00	30,462,370.76	14,691,592.99	7,438,109.25
Special Assessments					
Licenses & Permits		1,238,689.00	957,016.36	281,635.70	36.94
Charges for Services		3,461,804.00	2,270,942.26	1,190,861.74	-
Fines & Forfeitures		4,151,377.00	3,928,807.31	222,569.69	-
Interest Income		5,256,604.00	5,123,156.03	106,031.36	27,416.60
Miscellaneous		800,346.00	431,059.94	276,529.82	92,756.25
TOTAL COUNTY REVENUES		77,986,853.00	48,619,785.92	20,015,458.66	9,351,608.42
EXPENDITURES		TOTAL	Residential	Commercial	Agricultural
General Government		8,158,745.00	6,156,921.67	1,832,801.65	168,851.68
Public Safety		6,447,100.00	4,185,553.47	2,261,546.53	-
Public Works					
Streets & Roads		3,275,617.00	2,060,677.95	1,183,523.54	31,415.51
Public Health		1,450,726.00	1,450,726.00	-	-
Education		22,828.00	22,828.00	-	-
Parks & Recreation		516,332.00	468,467.88	47,864.12	-
Cons & Development		4,937,522.00	147,376.02	4,723,429.60	66,716.38
Intergovt'l Expenditures		42,719,494.00	30,873,985.36	9,881,249.54	1,964,259.10
Sanitation		1,987,155.00	1,245,061.22	742,093.78	-
Capital Outlay					
Debt Service		61,205.00	36,684.31	21,864.95	2,655.74
Miscellaneous Expenditures		4,894,193.00	4,650,735.11	237,376.15	6,081.75
TOTAL COUNTY EXPENDITURES		74,470,917.00	51,299,016.99	20,931,749.85	2,239,980.16
SERV / REV RATIO			1.0578	1.0399	0.2360

BONNEVILLE COUNTY, IDAHO

BONNEVILLE COUNTY SCHOOL DISTRICTS					
includes School Districts #91 and #92 and the Bonneville County portions of Joint Districts #93, # 60, #150 and #252					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Property Taxes	18,422,740.80	11,272,250.67	6,585,125.11	565,365.01	
Intergovernmental	30,494,027.25	30,494,027.25	-	-	
Special Assessments	-	-	-	-	
Licenses & Permits	-	-	-	-	
Charges for Services	-	-	-	-	
Fines & Forfeitures	-	-	-	-	
Interest Income	-	-	-	-	
Miscellaneous	6,357,809.46	6,279,598.55	51,915.69	26,295.22	
TOTAL REVENUES	55,274,577.51	48,045,876.47	6,637,040.80	591,660.23	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	-	-	-	-	
Public Safety	-	-	-	-	
Public Works	-	-	-	-	
Streets & Roads	-	-	-	-	
Public Health	-	-	-	-	
Education	52,126,153.86	52,126,153.86	-	-	
Parks & Recreation	-	-	-	-	
Cons & Development	-	-	-	-	
Intergovt'l Expenditures	-	-	-	-	
Sanitation	-	-	-	-	
Capital Outlay	750,000.00	424,906.55	299,114.10	25,979.35	
Debt Service	2,398,423.65	1,505,646.06	833,861.17	58,916.41	
Miscellaneous Expenditures	-	-	-	-	
TOTAL EXPENDITURES	55,274,577.51	54,056,706.48	1,132,975.27	84,895.76	
Serv / Rev Ratio		1.1251	0.1707	0.1435	

CITY REVENUES and EXPENDITURES

includes the cities of Ammon, Idaho Falls, Iona, Irwin, Ririe, Swan Valley, and Ucon.

(Swan Valley did not tax in 1996)

REVENUES	TOTAL	Residential	Commercial	Agricultural
Property Taxes	15,202,143.00	9,070,259.91	6,130,033.61	1,849.48
Intergovernmental	7,994,765.00	6,174,978.73	1,805,542.53	4,753.97
Special Assessments	-	-	-	-
Licenses & Permits	564,143.00	336,709.10	242,769.88	-
Charges for Services	50,044,998.00	44,311,077.70	5,730,718.55	3,201.75
Fines & Forfeitures	582,361.00	383,656.66	198,704.34	-
Interest Income	1,999,659.00	1,272,867.88	726,392.83	398.29
Miscellaneous	1,415,248.00	922,518.96	492,729.04	-
TOTAL REVENUES	77,803,317.00	62,472,068.93	15,326,890.78	10,203.49
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural
General Government	2,885,521.72	1,776,938.45	1,108,583.27	-
Public Safety	12,583,678.00	7,507,302.80	5,076,375.20	-
Public Works	36,648,251.46	32,649,629.22	3,997,071.44	949.71
Streets & Roads	2,500,932.78	2,206,971.28	287,173.65	2,787.84
Public Health	1,419,745.00	1,419,745.00	-	-
Education	-	-	-	-
Parks & Recreation	5,795,864.00	5,795,864.00	-	-
Cons & Development	2,917,529.00	1,821,238.08	1,096,290.92	-
Intergov't'l Expenditures	-	-	-	-
Sanitation	1,875,577.00	1,674,464.72	201,112.28	-
Capital Outlay	1,238,340.00	780,008.28	457,551.76	779.96
Debt Service	7,667,775.00	6,665,611.78	1,002,057.15	106.07
Miscellaneous Expenditures	124,485.00	88,099.07	36,380.09	5.85
TOTAL EXPENDITURE	75,657,698.96	62,385,872.68	13,262,595.76	4,629.42
EXP / REV ratio		0.9986	0.8653	0.4537

BONNEVILLE COUNTY INDEPENDENT TAXING DISTRICTS					
includes 6 School Districts, 4 Fire Districts, 11 Cemetery Districts, and 3 Other Districts, consisting of Ambulance, Flood Control, and Mosquito Abatement Districts.					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Property Taxes	20,091,617.44	12,346,090.43	7,046,377.21	699,149.81	
Intergovernmental	30,775,125.86	30,732,827.69	22,343.61	19,954.56	
Special Assessments	-	-	-	-	
Licenses & Permits	24,808.00	21,550.52	3,257.48	-	
Charges for Services	-	-	-	-	
Fines & Forfeitures	-	-	-	-	
Interest Income	3,519.00	1,564.48	1,908.99	45.53	
Miscellaneous	6,468,516.35	6,364,549.89	65,033.65	38,932.80	
TOTAL REVENUES	57,363,586.65	49,466,583.01	7,138,920.95	758,082.69	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	10,000.00	9,175.13	824.87	-	
Public Safety	976,404.75	847,845.85	127,582.49	976.40	
Public Works	110,000.00	96,929.77	13,070.23	-	
Streets & Roads	-	-	-	-	
Public Health	712,537.56	712,537.56	-	-	
Education	52,126,153.86	52,126,153.86	-	-	
Parks & Recreation	159,477.02	159,477.02	-	-	
Cons & Development	-	-	-	-	
Intergov't'l Expenditures	100,000.00	59,995.97	38,589.87	1,414.16	
Sanitation	-	-	-	-	
Capital Outlay	1,682,537.56	1,303,544.98	351,599.07	27,393.51	
Debt Service	2,398,423.65	1,505,646.06	833,861.17	58,916.41	
Miscellaneous Expenditures	-	-	-	-	
TOTAL EXPENDITURE	58,275,534.40	56,821,306.21	1,365,527.71	88,700.49	
EXP / REV ratio		1.1487	0.1913	0.1170	

BONNEVILLE COUNTY FIRE PROTECTION DISTRICTS					
includes Bonneville Fire District #1, Swan Valley Fire District, and Bonneville-Alpine Fire District					
and the Bonneville County portion of the Jefferson Central Fire District					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Property Taxes	921,348.08	608,904.25	207,067.16	105,376.68	
Intergovernmental	3,098.61	3,098.61	-	-	
Special Assessments	-	-	-	-	
Licenses & Permits	23,073.00	20,020.54	3,052.46	-	
Charges for Services	-	-	-	-	
Fines & Forfeitures	-	-	-	-	
Interest Income	-	-	-	-	
Miscellaneous	28,885.06	18,903.41	4,761.05	5,220.60	
TOTAL REVENUES	976,404.75	650,926.81	214,880.66	110,597.28	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	-	-	-	-	
Public Safety	976,404.75	847,845.85	127,582.49	976.40	
Public Works	-	-	-	-	
Streets & Roads	-	-	-	-	
Public Health	-	-	-	-	
Education	-	-	-	-	
Parks & Recreation	-	-	-	-	
Cons & Development	-	-	-	-	
Intergov't'l Expenditures	-	-	-	-	
Sanitation	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Miscellaneous Expenditures	-	-	-	-	
TOTAL EXPENDITURES	976,404.75	847,845.85	127,582.49	976.40	
Serv / Rev Ratio		1.3025	0.5937	0.0088	

BONNEVILLE COUNTY CEMETERY TAXING DISTRICTS				year ending September 30, 1996	
Includes Ammon, Freedom, Iona, Milo, New Sweden, Shelton, Taylor, Ucon, and Woodville Cemeteries					
(Central and Lincoln Cemeteries did not levy taxes in 1996)					
REVENUES		TOTAL	Residential	Commercial	Agricultural
Property Taxes		79,436.00	52,717.06	17,997.25	8,721.69
Intergovernmental		-	-	-	-
Special Assessments		-	-	-	-
Licenses & Permits		1,735.00	1,529.97	205.03	-
Charges for Services		-	-	-	-
Fines & Forfeitures		-	-	-	-
Interest Income		3,519.00	1,564.48	1,908.99	45.53
Miscellaneous		75,720.02	61,284.04	7,833.55	6,602.43
TOTAL REVENUES		160,410.02	117,095.56	27,944.82	15,369.64
EXPENDITURES		TOTAL	Residential	Commercial	Agricultural
General Government		-	-	-	-
Public Safety		-	-	-	-
Public Works		-	-	-	-
Highways & Streets		-	-	-	-
Health & Welfare		-	-	-	-
Education		-	-	-	-
Culture & Recreation		159,477.02	159,477.02	-	-
Conservation & Development		-	-	-	-
Intergovernmental Transfers		-	-	-	-
Sanitation		-	-	-	-
Capital Outlay		-	-	-	-
Debt Service		-	-	-	-
Miscellaneous Expenses		-	-	-	-
TOTAL EXPENDITURES		159,477.02	159,477.02	-	-
Serv/Rev			1.3619	0.0000	0.0000

BONNEVILLE COUNTY OTHER INDEPENDENT TAXING DISTRICTS					
includes Ambulance District, Flood Control District, and the Mosquito Abatement District					
REVENUES	TOTAL	Residential	Commercial	Agricultural	
Taxes	668,092.56	412,218.45	236,187.69	19,686.43	
Intergovernmental	278,000.00	235,701.83	22,343.61	19,954.56	
Special Assessments	-	-	-	-	
Licenses & Permits	-	-	-	-	
Charges for Services	-	-	-	-	
Fines & Forfeitures	-	-	-	-	
Interest Income	-	-	-	-	
Miscellaneous/Other	6,101.81	4,763.89	523.37	814.55	
TOTAL REVENUES	952,194.37	652,684.17	259,054.67	40,455.54	
EXPENDITURES	TOTAL	Residential	Commercial	Agricultural	
General Government	10,000.00	9,175.13	824.87	-	
Public Safety	-	-	-	-	
Public Works	110,000.00	96,929.77	13,070.23	-	
Highways & Streets	-	-	-	-	
Health & Welfare	712,537.56	712,537.56	-	-	
Education	-	-	-	-	
Culture & Recreation	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	100,000.00	59,995.97	38,589.87	1,414.16	
Miscellaneous Expenses	-	-	-	-	
TOTAL EXPENDITURE	932,537.56	878,638.43	52,484.97	1,414.16	
SERV / REV ratio		1.3462	0.2026	0.0350	

