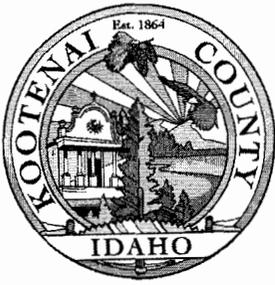


Kootenai County
2nd Quarter FY 2019 - UNAUDITED
Budget Status Report
March 31, 2019



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Kootenai County Clerk Jim Brannon

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April 26, 2019

To: Elected Officials

From: Auditor's Office

2nd Quarter FY 2019 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Second Quarter Fiscal Year 2019 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send hardcopies to elected officials. This report is also available on the Clerk's Financial Reports on the County website, www.kcgov.us.

Quarterly reports provide elected officials and department managers a snapshot of year-to-date activity summarized at the departmental level, using budgeted information as a comparison. Additional financial details can be accessed through reports and inquiries in the County's accounting system (New World Systems).

This report continues to evolve thanks to the feedback provided by readers such as you. Department users may provide feedback by contacting Keith Taylor at ktaylor@kcgov.us, or x1669.

Jim Brannon, Clerk

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	%Used
1 BOCC					
	Personnel Expenses	18,032,149	8,626,535	9,405,614	48%
	Operating Expenses (B Budget)	29,020,015	11,651,161	17,368,854	40%
	Capital Outlay	2,426,697	364,617	2,062,080	15%
1 BOCC Total		49,478,861	20,642,314	28,836,547	42%
2 Clerk					
	Personnel Expenses	5,394,756	2,584,717	2,810,039	48%
	Operating Expenses (B Budget)	1,856,368	641,939	1,214,429	35%
	Capital Outlay	100,230	6,880	93,350	7%
2 Clerk Total		7,351,354	3,233,537	4,117,817	44%
3 Treasurer					
	Personnel Expenses	565,541	278,066	287,475	49%
	Operating Expenses (B Budget)	273,755	64,791	208,964	24%
	Capital Outlay	20,000	0	20,000	0%
3 Treasurer Total		859,296	342,858	516,438	40%
4 Assessor					
	Personnel Expenses	4,364,031	2,155,415	2,208,616	49%
	Operating Expenses (B Budget)	242,969	62,845	180,124	26%
	Capital Outlay	7,200	7,200	0	100%
4 Assessor Total		4,614,200	2,225,459	2,388,741	48%
5 Coroner					
	Personnel Expenses	204,497	103,620	100,877	51%
	Operating Expenses (B Budget)	210,471	63,572	146,899	30%
	Capital Outlay	25,000	0	25,000	0%
5 Coroner Total		439,968	167,192	272,776	38%
6 Sheriff					
	Personnel Expenses	24,508,348	12,327,768	12,180,580	50%
	Operating Expenses (B Budget)	6,444,966	3,118,741	3,326,225	48%
	Capital Outlay	2,472,512	1,043,333	1,429,179	42%
6 Sheriff Total		33,425,826	16,489,843	16,935,983	49%
7 Prosecuting Attorney					
	Personnel Expenses	4,516,298	2,213,447	2,302,851	49%
	Operating Expenses (B Budget)	280,025	148,493	131,532	53%
7 Prosecuting Attorney Total		4,796,323	2,361,941	2,434,382	49%
8 District Court					
	Personnel Expenses	2,033,940	994,035	1,039,905	49%
	Operating Expenses (B Budget)	763,240	368,483	394,757	48%
	Capital Outlay	20,038	12,428	7,610	62%
8 District Court Total		2,817,218	1,374,946	1,442,272	49%
Sub Total		103,783,046	46,838,090	56,944,956	45%
Combined Grants and Projects		14,869,928	2,700,031	12,169,897	18%
Grand Total		118,652,974	49,538,121	69,114,853	42%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Budget Reconciliation - All County Operations

FY2019 Published Budget Expenses \$ 94,103,096

Budget Amendments

Adjustments between Published and Adopted Budget

B&G Wage Corrections 9,816

Capital Appropriation Carry-over from FY2018

IT Projects	\$ 109,863	
Admin Cabling Project	32,771	
Justware Case Management Software	18,680	
Recorder's Archiving Project	83,475	
911 Projects	38,946	
BOCC Facilities 5YP Projects	60,624	
Fair ADA Improvements	48,219	
Sheriff Evidence Storage Remodel	26,909	
Sheriff Projects	104,462	
SH Recruiting Project	57,311	
Airport Project	70,000	
Jail Expansion	478,900	
Solid Waste Improvements	601,981	
Solid Waste Landfill & Other Capital Projects	<u>1,469,177</u>	
<i>Total Budget Carry-over Adjustments</i>		3,201,318

Grants & Project Amendments

Public Defender Grant	\$ 355,493	
Airport Grant	8,974	
Transportation Grants	5,755,670	
KSCO Drug Seizure	159,899	
REC Safety Project	126,118	
Prosecuting Attorney Grants	19,275	
Adult Misdemeanor Grant	11,509	
Sheriff Grants	151,794	
OEM Grants	260,802	
Parks and Waterways	1,361,785	
North Idaho Fair Grant	63,013	
Wildland Urban Interface Grant	214,015	
JPRO Grant	8,772	
JDC Grant	78,246	
Noxious Weeds	<u>3,181</u>	
<i>Total Grant Amendments</i>		8,578,546

Other Budgetary Elements

EMS Budget	\$ 2,797,235	
Internal Services including Health Insurance	<u>9,962,963</u>	
<i>Total Other Budgetary Elements</i>		<u>12,760,198</u>

Current Budgeted Expense- Accounting System Total **\$ 118,652,974**

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

County Commissioners' Expenditure Budget Status Report (Excludes Grants & Projects)

(See [Note References](#) on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% used	Note Ref
001 Elected Offcl	Personnel Expenses	595,303	304,934	290,369	51%	
	Operating Expenses (B Budget)	28,470	11,265	17,205	40%	
001 Elected Offcl Total		623,773	316,199	307,574	51%	
002 Department	Personnel Expenses	4,293,204	2,111,211	2,181,993	49%	
	Operating Expenses (B Budget)	4,040,512	191,371	3,849,141	5%	
	Capital Outlay	75,620	34,945	40,675	46%	
002 Department Total		8,409,336	2,337,526	6,071,810	28%	
003 General Accts	Personnel Expenses	255,735	5,684	250,051	2%	
	Operating Expenses (B Budget)	2,487,253	894,648	1,592,605	36%	
003 General Accts Total		2,742,988	900,332	1,842,656	33%	
004 Tax Support	Operating Expenses (B Budget)	953,764	475,596	478,168	50%	
004 Tax Support Total		953,764	475,596	478,168	50%	
005 Grants Mgt Office	Personnel Expenses	199,246	99,117	100,129	50%	
	Operating Expenses (B Budget)	22,488	7,078	15,410	31%	
005 Grants Mgt Office Total		221,734	106,195	115,539	48%	
010 B & G	Personnel Expenses	355,210	167,745	187,465	47%	
	Operating Expenses (B Budget)	288,295	140,170	148,125	49%	
010 B & G Total		643,505	307,915	335,590	48%	
018 Veterans Svc	Personnel Expenses	103,182	51,416	51,766	50%	
	Operating Expenses (B Budget)	11,577	3,221	8,356	28%	
018 Veterans Svc Total		114,759	54,637	60,122	48%	
020 Comm Develop	Personnel Expenses	1,902,439	925,292	977,147	49%	
	Operating Expenses (B Budget)	165,725	60,850	104,875	37%	
020 Comm Develop Total		2,068,164	986,142	1,082,022	48%	
030 Print Center	Personnel Expenses	203,861	114,812	89,049	56%	
	Operating Expenses (B Budget)	88,556	29,067	59,489	33%	
030 Print Center Total		292,417	143,879	148,538	49%	
040 IT	Personnel Expenses	1,380,335	686,802	693,533	50%	
	Operating Expenses (B Budget)	1,306,931	683,561	623,370	52%	
	Capital Outlay	551,859	218,357	333,502	40%	
040 IT Total		3,239,125	1,588,720	1,650,405	49%	
053 Liability Ins	Operating Expenses (B Budget)	795,890	411,131	384,759	52%	
053 Liability Ins Total		795,890	411,131	384,759	52%	
056 Health Ins	Personnel Expenses	6,750	1,245	5,505	18%	
	Operating Expenses (B Budget)	9,946,213	4,928,636	5,017,577	50%	
056 Health Ins Total		9,952,963	4,929,881	5,023,082	50%	
057 Wellness Program	Operating Expenses (B Budget)	10,000	618	9,382	6%	
057 Wellness Program Total		10,000	618	9,382	6%	
060 Public Defndr	Personnel Expenses	2,883,257	1,384,553	1,498,704	48%	
	Operating Expenses (B Budget)	300,000	119,938	180,062	40%	
060 Public Defndr Total		3,183,257	1,504,491	1,678,766	47%	
101 Airport	Personnel Expenses	703,358	347,169	356,189	49%	
	Operating Expenses (B Budget)	428,849	255,299	173,550	60%	
	Capital Outlay	90,000	2,192	87,808	2%	
101 Airport Total		1,222,207	604,660	617,547	49%	
128 JDET Ctr	Personnel Expenses	2,611,236	1,235,257	1,375,979	47%	
	Operating Expenses (B Budget)	220,375	77,520	142,855	35%	
128 JDET Ctr Total		2,831,611	1,312,777	1,518,834	46%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019
County Commissioners' Expenditure Budget Status Report (Excludes Grants & Projects)
(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% used	Note Ref
132 AMP	Personnel Expenses	673,598	328,126	345,472	49%	
	Operating Expenses (B Budget)	90,382	36,215	54,167	40%	
132 AMP Total		763,980	364,340	399,640	48%	
139 Juv Pro	Personnel Expenses	1,159,930	560,153	599,777	48%	
	Operating Expenses (B Budget)	79,066	30,880	48,186	39%	
139 Juv Pro Total		1,238,996	591,033	647,963	48%	
155 Waterways	Personnel Expenses	191,181	84,546	106,635	44%	
	Operating Expenses (B Budget)	76,779	31,662	45,117	41%	
	Capital Outlay	8,000	8,130	(130)	102%	
155 Waterways Total		275,960	124,338	151,622	45%	
165 Snowmobile	Personnel Expenses	1,853	-	1,853	0%	
	Operating Expenses (B Budget)	4,600	1,962	2,638	43%	
165 Snowmobile Total		6,453	1,962	4,491	30%	
167 Snowmobile St Mgmt	Personnel Expenses	22,683	26,464	(3,781)	117%	
	Operating Expenses (B Budget)	22,980	20,423	2,557	89%	
167 Snowmobile St Mgmt Total		45,663	46,886	(1,223)	103%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	555,694	117,873	437,821	21%	
170 Aquifer Prot Dist Total		555,694	117,873	437,821	21%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,797,235	1,705,038	1,092,197	61%	
173 Emergency Svc Cont Total		2,797,235	1,705,038	1,092,197	61%	
182 Ramsey Trnsfr Stn	Personnel Expenses	116,625	7,410	109,215	6%	
	Operating Expenses (B Budget)	1,398,145	441,809	956,336	32%	
	Capital Outlay	612,000	-	612,000	0%	
182 Ramsey Trnsfr Stn Total		2,126,770	449,219	1,677,551	21%	
183 Prairie Trnsfr Stn	Personnel Expenses	3,494	1,844	1,650	53%	
	Operating Expenses (B Budget)	978,965	315,940	663,025	32%	
	Capital Outlay	554,000	-	554,000	0%	
183 Prairie Trnsfr Stn Total		1,536,459	317,784	1,218,675	21%	
187 Rural Sys	Personnel Expenses	2,349	965	1,384	41%	
	Operating Expenses (B Budget)	522,610	190,641	331,969	36%	
187 Rural Sys Total		524,959	191,606	333,353	36%	
190 Fighting Creek	Personnel Expenses	8,872	2,001	6,871	23%	
	Operating Expenses (B Budget)	1,193,980	390,831	803,149	33%	
	Capital Outlay	535,218	100,994	434,224	19%	
190 Fighting Creek Total		1,738,070	493,826	1,244,244	28%	
650 Maint	Personnel Expenses	358,448	179,791	178,657	50%	
	Operating Expenses (B Budget)	204,681	77,916	126,765	38%	
650 Maint Total		563,129	257,707	305,422	46%	
Grand Total		49,478,861	20,642,314	28,836,547	42%	

(A)

(B)

P-Tax Pass-through Acct

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

County Commissioners' Admin Codes 002, 003, & 004 (Excludes Grants & Projects)

(See **Note References** on Page 27)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	205,526	5,684	199,842	3%	
	Operating Expenses (B Budget)	1,311,971	506,774	805,197	39%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total						
		1,517,497	512,457	1,005,040	34%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	50,209	-	50,209	0%	
	Operating Expenses (B Budget)	1,175,282	387,875	787,407	33%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total						
		1,225,491	387,875	837,616	32%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	14,500	-	14,500	0%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total						
		14,500	-	14,500	0%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	500	482	18	96%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total						
		500	482	18	96%	Pass-through Acct
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	123,219	63,592	59,627	52%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total						
		123,219	63,592	59,627	52%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	196,054	87,943	108,111	45%	
	Operating Expenses (B Budget)	121,637	39,311	82,326	32%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total						
		317,691	127,254	190,437	40%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	2,772	49	2,723	2%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total						
		2,772	49	2,723	2%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	800,545	400,273	400,273	50%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total						
		800,545	400,273	400,273	50%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	15,000	11,250	3,750	75%	(C)
34.1.004.3 - Hist Society.Tax Supprt.Ops Total						
		15,000	11,250	3,750	75%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	245,274	112,361	132,913	46%	
	Operating Expenses (B Budget)	91,608	55,925	35,683	61%	
	Capital Outlay	23,250	21,525	1,725	93%	(D)
35.1.002.3 - Parks.Dept.Ops Total						
		360,132	189,811	170,321	53%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	44,385	13,190	31,195	30%	
	Capital Outlay	3,000	3,130	(130)	104%	(E)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total						
		47,385	16,320	31,065	34%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	207,349	106,243	101,106	51%	
	Operating Expenses (B Budget)	3,561,117	55,257	3,505,860	2%	
	Capital Outlay	49,370	10,290	39,080	21%	
60.1.002.2 - SW.Dept Admin Total						
		3,817,836	171,789	3,646,047	4%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	3,644,527	1,804,665	1,839,862	50%	
	Operating Expenses (B Budget)	49,868.00	9,861.68	40,006.32	20%	
60.1.002.3 - SW.Dept.Ops Total						
		3,694,395	1,814,526	1,879,869	49%	
Grand Total						
		11,936,963	3,695,677	8,241,286	31%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
040 IT					
10.1.040.5.46 - IT.Proj.Justware Casemgmt					
Capital Outlay	18,680	-	18,680	0%	
10.1.040.5.46 - IT.Proj.Justware Casemgmt Total	18,680	-	18,680	0%	
10.1.040.5.48 - IT.Proj.Admin Cabling Proj					
Operating Expenses (B Budget)	3,678	3,678	0	100%	
Capital Outlay	25,114	25,114	(0)	100%	
10.1.040.5.48 - IT.Proj.Admin Cabling Proj Total	28,792	28,792	(0)	100%	(F)
040 IT Total	47,472	28,792	18,680	61%	
10 GF Total	47,472	28,792	18,680	61%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.003 - Proj.General Imprvmnt					
Capital Outlay	680,321	-	680,321	0%	
11.1.003.5.003 - Proj.General Imprvmnt Total	680,321	-	680,321	0%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__					
Operating Expenses (B Budget)	6,000	8,194	(2,194)	137%	(G)
Capital Outlay	472,900	82,482	390,418	17%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total	478,900	90,676	388,224	19%	
11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project					
Capital Outlay	-	9,661	(9,661)		(H)
11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project Total	-	9,661	(9,661)		
11.1.003.5.60 - SH Evidence Storage Prjct FY17					
Capital Outlay	26,909	742	26,167	3%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Total	26,909	742	26,167	3%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan					
Operating Expenses (B Budget)	130,500	-	130,500	0%	
Capital Outlay	105,303	16,900	88,403	16%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	235,803	16,900	218,903	7%	
003 Gen Accts Total	1,421,933	117,979	1,303,954	8%	
11 Repl Resv/Acq Total	1,421,933	117,979	1,303,954	8%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - PD.Indigent Public Defense Grant					
Personnel Expenses	375,381	171,225	204,156	46%	
Operating Expenses (B Budget)	226,656	36,749	189,907	16%	
Capital Outlay	-	7,082	(7,082)		
15.1.060.4.70 - PD.Indigent Public Defense Grant Total	602,037	215,057	386,980	36%	
060 Public Defndr Total	602,037	215,057	386,980	36%	
128 JDET Ctr					
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm					
Personnel Expenses	33,829	16,221	17,608	48%	
Operating Expenses (B Budget)	44,416	17,903	26,513	40%	
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Total	78,245	34,124	44,121	44%	
128 JDET Ctr Total	78,245	34,124	44,121	44%	
132 AMP					
15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt					
Personnel Expenses	46,553	10,928	35,625	23%	
Operating Expenses (B Budget)	3,903	53	3,850	1%	
15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt Total	50,456	10,981	39,475	22%	
132 AMP Total	50,456	10,981	39,475	22%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

County Commissioners' Grants & Projects Budget Status

(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	43,412	20,218	23,194	47%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	43,412	20,218	23,194	47%	
139 Juv Pro Total	43,412	20,218	23,194	47%	
15 JF Total	774,150	280,380	493,770	36%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.001 - Bus Svc.Grants.FTA ID-2018-001-00 Grant					
Personnel Expenses	176,200	72,354	103,846	41%	
Operating Expenses (B Budget)	830,833	221,491	609,342	27%	
Capital Outlay	30,000	-	30,000	0%	
20.1.070.4.001 - Bus Svc.Grants.FTA ID-2018-001-00 Grant Total	1,037,033	293,844	743,189	28%	
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant					
Operating Expenses (B Budget)	401,161	28,603	372,558	7%	
Capital Outlay	200,000	-	200,000	0%	
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant Total	601,161	28,603	572,558	5%	
20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant					
Operating Expenses (B Budget)	548	3,373	(2,825)	616%	
Capital Outlay	45,452	-	45,452	0%	
20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant Total	46,000	3,373	42,627	7%	
20.1.070.4.030 - Bus Svc.Grants.FTA ID-90-X130 Grant					
Operating Expenses (B Budget)	-	611	(611)		
Capital Outlay	490,656	-	490,656	0%	
20.1.070.4.030 - Bus Svc.Grants.FTA ID-90-X130 Grant Total	490,656	611	490,045	0%	
20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant					
Operating Expenses (B Budget)	-	514	(514)		
Capital Outlay	977,370	550,720	426,650	56%	
20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant Total	977,370	551,234	426,136	56%	
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant					
Operating Expenses (B Budget)	-	8	(8)		
Capital Outlay	1,190,584	65,387	1,125,197	5%	
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant Total	1,190,584	65,396	1,125,188	5%	
20.1.070.4.083 - .Bus Svc.FTA ID-2018-003-00 Grant					
Operating Expenses (B Budget)	103,648	-	103,648	0%	
Capital Outlay	414,591	-	414,591	0%	
20.1.070.4.083 - .Bus Svc.FTA ID-2018-003-00 Grant Total	518,239	-	518,239	0%	
20.1.070.4.084 - Bus Svc.Grants.FTA ID-2018-004-00 Grant					
Operating Expenses (B Budget)	65,000	-	65,000	0%	
Capital Outlay	730,588	-	730,588	0%	
20.1.070.4.084 - Bus Svc.Grants.FTA ID-2018-004-00 Grant Total	795,588	-	795,588	0%	
20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant					
Personnel Expenses	-	-	-		
Operating Expenses (B Budget)	260,736	85,372	175,364	33%	
Capital Outlay	14,500	-	14,500	0%	
20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant Total	275,236	85,372	189,864	31%	
20.1.070.4.091 - Bus Svc.Grants.FTA ID-2019-001-00 Grant					
Personnel Expenses	-	15,756	(15,756)		New Grant
Operating Expenses (B Budget)	-	61,679	(61,679)		
20.1.070.4.091 - Bus Svc.Grants.FTA ID-2019-001-00 Grant Total	-	77,434	(77,434)		
070 Bus Svc Total	5,931,867	1,105,868	4,825,999	19%	
20 Public Transport Total	5,931,867	1,105,868	4,825,999	19%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
30 Airport					
101 Airport					
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Operating Expenses (B Budget)	10,000	-	10,000	0%	
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Total	10,000	-	10,000	0%	
101 Airport Total	10,000	-	10,000	0%	
30 Airport Total	10,000	-	10,000	0%	
31 CO Fair					
004 Tax Supprt					
31.1.004.4.846 - Tax Supprt.NI Fair RV Grant Phase 2 Capital Outlay	63,013	63,096	(83)	100%	Completed
31.1.004.4.846 - Tax Supprt.NI Fair RV Grant Phase 2 Total	63,013	63,096	(83)	100%	
004 Tax Supprt Total	63,013	63,096	(83)	100%	
31 CO Fair Total	63,013	63,096	(83)	100%	
32 NWC					
002 Dept					
32.1.002.4.161 - NWC.Grants.IECWMA Operating Expenses (B Budget)	3,181	3,181	(0)	100%	Completed
32.1.002.4.161 - NWC.Grants.IECWMA Total	3,181	3,181	(0)	100%	
002 Dept Total	3,181	3,181	(0)	100%	
32 NWC Total	3,181	3,181	(0)	100%	
50 Constructn					
101 Airport					
50.1.101.4.816 - Airport .Grants.AIP 45 Master Plan__ Operating Expenses (B Budget)	-	400	(400)		Pending Adjustment
Capital Outlay	8,974	13,650	(4,676)	152%	
50.1.101.4.816 - Airport .Grants.AIP 45 Master Plan__ Total	8,974	14,050	(5,076)	157%	
101 Airport Total	8,974	14,050	(5,076)	157%	
155 WW					
50.1.155.4.878 - WW-Harrison Breakwater 2018 BG Capital Outlay	246,000	-	246,000	0%	
50.1.155.4.878 - WW-Harrison Breakwater 2018 BG Total	246,000	-	246,000	0%	
50.1.155.4.881 - WW-Harrison Breakwater 2019 BG__ Capital Outlay	247,494	-	247,494	0%	
50.1.155.4.881 - WW-Harrison Breakwater 2019 BG__ Total	247,494	-	247,494	0%	
50.1.155.4.888 - WW-Harrison Breakwater 2016 BG Capital Outlay	211,445	1,879	209,566	1%	
50.1.155.4.888 - WW-Harrison Breakwater 2016 BG Total	211,445	1,879	209,566	1%	
50.1.155.4.889 - WW-WIF Harrison Breakwater 2018 Operating Expenses (B Budget)	328,596	-	328,596	0%	
Capital Outlay	325,000	-	325,000	0%	
50.1.155.4.889 - WW-WIF Harrison Breakwater 2018 Total	653,596	-	653,596	0%	
155 WW Total	1,358,535	1,879	1,356,656	0%	
50 Constructn Total	1,367,509	15,929	1,351,580	1%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Capital Outlay	928,500	81,403	847,097	9%	
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	928,500	81,403	847,097	9%	
182 Ramsey Trnsfr Stn Total	928,500	81,403	847,097	9%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Capital Outlay	409,111	24,250	384,861	6%	
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total	409,111	24,250	384,861	6%	
183 Prairie Trnsfr Stn Total	409,111	24,250	384,861	6%	
187 Rural Sys					
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Capital Outlay	93,816	2,093	91,723	2%	
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total	93,816	2,093	91,723	2%	
187 Rural Sys Total	93,816	2,093	91,723	2%	
190 Fighting Creek					
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Capital Outlay	50,000	5,711	44,289	11%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	50,000	5,711	44,289	11%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Capital Outlay	3,120,793	842,497	2,278,296	27%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	3,120,793	842,497	2,278,296	27%	
190 Fighting Creek Total	3,170,793	848,207	2,322,586	27%	
60 SW Total	4,602,220	955,954	3,646,266	21%	
Grand Total	14,221,345	2,571,179	11,650,166	18%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Clerk's Department Expenditure Budget Status (Includes Projects)

(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% used	Note Ref
10.2.001.0 - Clerk.Elected Offcl.Indir Admin						
	Operating Expenses (B Budget)	6,635	1,932	4,703	29%	
10.2.001.0 - Clerk.Elected Offcl.Indir Admin Total						
		6,635	1,932	4,703	29%	
201-Auditor						
	Personnel Expenses	1,225,587	565,437	660,150	46%	
	Operating Expenses (B Budget)	47,446	17,608	29,838	37%	
201-Auditor Total						
		1,273,033	583,044	689,989	46%	
205-Elections						
	Personnel Expenses	285,834	165,407	120,427	58%	
	Operating Expenses (B Budget)	344,850	235,502	109,348	68%	(I)
205-Elections Total						
		630,684	400,909	229,775	64%	
209-Recorders						
	Personnel Expenses	412,118	178,062	234,056	43%	
	Operating Expenses (B Budget)	22,310	5,315	16,995	24%	
	Capital Outlay	100,230	6,880	93,350	7%	
209-Recorders Total						
		534,658	190,258	344,400	36%	
221-Dist. Crt-Clerks						
	Personnel Expenses	3,139,715	1,516,466	1,623,249	48%	
	Operating Expenses (B Budget)	14,266	1,954	12,312	14%	
221-Dist. Crt-Clerks Total						
		3,153,981	1,518,420	1,635,561	48%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	600,266	169,190	431,076	28%	
246 County asst-KMC IPH Total						
		600,266	169,190	431,076	28%	
40.002 Indigent Admin						
	Personnel Expenses	331,502	159,346	172,156	48%	
	Operating Expenses (B Budget)	26,145	1,860	24,285	7%	
40.002 Indigent Admin Total						
		357,647	161,206	196,441	45%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	794,450	208,578	585,872	26%	
40.245-Indigent Co. Asst Total						
		794,450	208,578	585,872	26%	
Grand Total						
		7,351,354	3,233,537	4,117,817	44%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Treasurer's Expenditure Budget Status Report

(See **Note References** on Page 27)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Elected Official						
	Personnel Expenses	565,541	278,066	287,475	49%	
	Operating Expenses (B Budget)	273,755	64,791	208,964	24%	
	Capital Outlay	20,000	-	20,000	0%	
001 Elected Official Total		859,296	342,858	516,438	40%	
Grand Total		859,296	342,858	516,438	40%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019
Assessor's Expenditure Budget Status Report
(See **Note References** on Page 27)

		Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Department	Expense Classification					
001 Elected Offcl						
	Personnel Expenses	723,944	380,492	343,452	53%	
	Operating Expenses (B Budget)	94,986	19,304	75,682	20%	
001 Elected Offcl Total		818,930	399,797	419,133	49%	
413 DMV-CDA						
	Personnel Expenses	1,058,142	507,533	550,609	48%	
	Operating Expenses (B Budget)	26,911	5,412	21,499	20%	
413 DMV-CDA Total		1,085,053	512,946	572,107	47%	
417 DMV-PF						
	Operating Expenses (B Budget)	15,931	7,024	8,907	44%	
417 DMV-PF Total		15,931	7,024	8,907	44%	
421 Appraisal						
	Personnel Expenses	1,992,263	988,130	1,004,133	50%	
	Operating Expenses (B Budget)	77,642	26,134	51,508	34%	
	Capital Outlay	7,200	7,200	0	100%	(J)
421 Appraisal Total		2,077,105	1,021,465	1,055,640	49%	
425 Land Records						
	Personnel Expenses	589,682	279,259	310,423	47%	
	Operating Expenses (B Budget)	27,499	4,970	22,529	18%	
425 Land Records Total		617,181	284,228	332,953	46%	
Grand Total		4,614,200	2,225,459	2,388,741	48%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019
Coroner's Expenditure Budget Status Report
(See **Note References** on Page 27)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Coroner						
	Personnel Expenses	204,497	103,620	100,877	51%	
	Operating Expenses (B Budget)	210,471	65,598	144,873	31%	
	Capital Outlay	25,000	0	25,000	0%	
001 Coroner Total		439,968	169,218	270,750	38%	
Grand Total		439,968	169,218	270,750	38%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)

(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	822,518	406,653	415,865	49%	
	Operating Expenses (B Budget)	265,607	123,944	141,663	47%	
001 Elected Offcl Total		1,088,125	530,597	557,528	49%	
049 Auto Shop						
	Personnel Expenses	205,817	102,606	103,211	50%	
	Operating Expenses (B Budget)	18,646	9,795	8,851	53%	
049 Auto Shop Total		224,463	112,400	112,063	50%	
114 OEM						
	Personnel Expenses	253,545	104,737	148,808	41%	
	Operating Expenses (B Budget)	10,676	4,281	6,395	40%	
114 OEM Total		264,221	109,018	155,203	41%	
120 911						
	Personnel Expenses	2,237,442	1,129,758	1,107,684	50%	
	Operating Expenses (B Budget)	87,953	40,238	47,715	46%	
	Capital Outlay	84,488	2,725	81,763	3%	
120 911 Total		2,409,883	1,172,721	1,237,162	49%	
124 911 - Enhncd Sys						
	Personnel Expenses	397,918	187,574	210,344	47%	
	Operating Expenses (B Budget)	1,102,732	650,043	452,689	59%	
	Capital Outlay	1,420,319	449,149	971,170	32%	
124 911 - Enhncd Sys Total		2,920,969	1,286,766	1,634,203	44%	
603 Civil						
	Personnel Expenses	657,841	349,900	307,941	53%	
	Operating Expenses (B Budget)	25,919	14,809	11,110	57%	
603 Civil Total		683,760	364,709	319,051	53%	
604 Animal Cntrl						
	Personnel Expenses	169,420	77,058	92,362	45%	
	Operating Expenses (B Budget)	35,328	18,146	17,182	51%	
604 Animal Cntrl Total		204,748	95,204	109,544	46%	
605 Patrol						
	Personnel Expenses	6,900,088	3,285,922	3,614,166	48%	
	Operating Expenses (B Budget)	593,697	412,980	180,717	70%	
	Capital Outlay	705,425	499,130	206,295	71%	
605 Patrol Total		8,199,210	4,198,032	4,001,178	51%	(K)
620 Detective						
	Personnel Expenses	1,888,436	974,650	913,786	52%	
	Operating Expenses (B Budget)	90,457	37,086	53,371	41%	
620 Detective Total		1,978,893	1,011,737	967,156	51%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)

(See **Note References** on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
625 Drivers Lic						
	Personnel Expenses	585,631	277,242	308,389	47%	
	Operating Expenses (B Budget)	22,507	18,783	3,724	83%	(L)
625 Drivers Lic Total		608,138	296,025	312,113	49%	
630 Records						
	Personnel Expenses	548,801	286,375	262,426	52%	
	Operating Expenses (B Budget)	11,244	7,364	3,880	65%	(M)
630 Records Total		560,045	293,740	266,305	52%	
635 SWAT						
	Operating Expenses (B Budget)	45,156	23,343	21,813	52%	
635 SWAT Total		45,156	23,343	21,813	52%	
640 Search & Resc						
	Operating Expenses (B Budget)	31,163	23,867	7,296	77%	
	Capital Outlay	925	-	925	0%	(N)
640 Search & Resc Total		32,088	23,867	8,221	74%	
660 Jail Ops						
	Personnel Expenses	9,829,381	5,143,756	4,685,625	52%	
	Operating Expenses (B Budget)	3,806,592	1,680,567	2,126,025	44%	
	Capital Outlay	112,811	33,901	78,910	30%	
660 Jail Ops Total		13,748,784	6,858,224	6,890,560	50%	
685 Rec Safety						
	Personnel Expenses	11,510	1,537	9,973	13%	
	Operating Expenses (B Budget)	137,390	47,976	89,414	35%	
	Capital Outlay	148,544	48,224	100,320	32%	
685 Rec Safety Total		297,444	97,738	199,707	33%	
Grand Total		33,265,927	16,474,120	16,791,807	50%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Sheriff's Drug Seizure Revenue & Expenditures (separate from Sheriff Operation Budget)

(See **Note References** on Page 27)

	Budget	Actual	Bdgt - Actual	% Used	Note Ref
Revenue & Expenses					
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure					
Revenue					
Fines and Forfeitures	-	6,455	6,455		
Fund Balance Appropriation	51,890	-	(51,890)	0%	
Investment Gain/(Loss)	-	1,476	1,476		
Revenue Total	51,890	7,931	(43,959)	15%	
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	51,890	-	51,890	0%	
Other Services and Expenses	-	9	(9)		
Travel and Professional Development	-	-	-		
Op Expense Total	51,890	9	51,881	0%	
Expenses Total	51,890	9	51,881	0%	
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure	-	7,922	7,922		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
Revenue					
Fines and Forfeitures	-	35,795	35,795		
Fund Balance Appropriation	108,009	-	(108,009)	0%	
Revenue Total	108,009	35,795	(72,214)	33%	
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	108,009	-	108,009	0%	
Non-Capital Purchases	-	-	-		
Travel and Professional Development	-	-	-		
Op Expense Total	108,009	-	108,009	0%	
Capital Outlay	-	10,204	(10,204)		
Expenses Total	108,009	10,204	97,805	9%	
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure	-	25,591	(170,019)		
Net Gain (Loss) KCSO Drug Seizure activity	-	33,512	(162,097)		

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Sheriff's Grants and Projects Budget Status

(See [Note References](#) on Page 27)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.6.114.4.115 - OEM.WUI 15WFM-Kootenai__						
	Operating Expenses (B Budget)	214,015	41,456	172,559	19%	
10.6.114.4.115 - OEM.WUI 15WFM-Kootenai__ Total		214,015	41,456	172,559	19%	
10.6.114.4.127 - OEM.2017 SHSP GPD-067-00-01						
	Operating Expenses (B Budget)	53,895	48,810	5,085	91%	Close to Completion
	Capital Outlay	8,000	-	8,000	0%	
10.6.114.4.127 - OEM.2017 SHSP GPD-067-00-01 Total		61,895	48,810	13,085	79%	
10.6.114.4.128 - SH.OEM.2018 SHSP SS-0040-S01__						
	Operating Expenses (B Budget)	173,307	2,088	171,219	1%	
	Capital Outlay	25,600	0	25,600	0%	
10.6.114.4.128 - SH.OEM.2018 SHSP SS-0040-S01__ Total		198,907	2,088	196,819	1%	
10.6.124.4.627 - SH.911 - Enhncd Sys.IPSCC E911 Grants						
	Capital Outlay	48,475	0	48,475	0%	
10.6.124.4.627 - SH.911 - Enhncd Sys.IPSCC E911 Grants Total		48,475	0	48,475	0%	
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants						
	Operating Expenses (B Budget)	61,297	-	61,297	0%	
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants Total		61,297	-	61,297	0%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE						
	Personnel Expenses	18,963	0	18,963	0%	
	Operating Expenses (B Budget)	3,309	0	3,309	0%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE Total		22,272	0	22,272	0%	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol						
	Personnel Expenses	894	5,336	(4,442)	597%	New Grant
	Operating Expenses (B Budget)	-	1,028	(1,028)		
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol Total		894	6,364	(5,470)	712%	
15.6.660.4.617 - SH.Jail Ops .Grants.SMART Livescan__						
	Operating Expenses (B Budget)	0	3,790	(3,790)		Grant Completed
	Capital Outlay	19,750	15,792	3,958	80%	
15.6.660.4.617 - SH.Jail Ops .Grants.SMART Livescan__ Total		19,750	19,582	168	99%	
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	16,317	1,537	14,780	9%	
	Operating Expenses (B Budget)	-	8,371	(8,371)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total		16,317	9,909	6,408	61%	
Grand Total		643,822	128,210	515,612	20%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Prosecuting Attorney's Expenditure Budget Status Report

(See **Note References** on Page 27)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
10.7.050.0 - PA.Civil Division.Admin						
	Personnel Expenses	731,803	365,067	366,737	50%	
	Operating Expenses (B Budget)	29,086	16,625	12,461	57%	
10.7.050.0 - PA.Civil Division.Admin Total		760,889	381,692	379,197	50%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	371,561	174,523	197,038	47%	
	Operating Expenses (B Budget)	84,127	34,408	49,719	41%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		455,688	208,931	246,757	46%	
10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__						
	Operating Expenses (B Budget)	19,811	3,027	16,784	15%	
10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__ Total		19,811	3,027	16,784	15%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	316,678	157,232	159,446	50%	
	Operating Expenses (B Budget)	8,789	2,400	6,389	27%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		325,467	159,632	165,835	49%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	3,096,256	1,516,626	1,579,630	49%	
	Operating Expenses (B Budget)	138,212	92,033	46,179	67%	(O)
15.7.001.3 - Justice Fund.PA.Operations Total		3,234,468	1,608,658	1,625,810	50%	
Total Admin & Operation		4,796,323	2,361,941	2,434,382	49%	

Prosecutor Grants

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
10.7.137.4.137-Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	4,761	643	4,118	14%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		4,761	643	4,118	14%	
Total Admin & Operation		4,761	643	4,118	14%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

District Court Expenditure Budget Status Report

(See **Note References** on Page 27)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					(P)
Personnel Expenses	1,963,317	958,386	1,004,931	49%	
Operating Expenses (B Budget)	656,022	329,363	326,659	50%	
Capital Outlay	20,038	12,428	7,610	62%	
Total	2,639,377	1,300,177	1,339,200	49%	
252 Drug Court					
Operating Expenses (B Budget)	29,720	12,014	17,706	40%	
252 Drug Court Total	29,720	12,014	17,706	40%	
253 D.U.I. Court					
Personnel Expenses	-	367	(367)		
Operating Expenses (B Budget)	33,272	10,151	23,121	31%	
253 D.U.I. Court Total	33,272	10,518	22,754	32%	
254 Mental Health Court					
Personnel Expenses	70,623	35,282	35,341	50%	
Operating Expenses (B Budget)	29,226	16,645	12,581	57%	
254 Mental Health Court Total	99,849	51,927	47,922	52%	
001 DC-Elected Offcl Total	2,802,218	1,374,636	1,427,582	49%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,000	310	14,690	2%	
Total	15,000	310	14,690	2%	
Fund 455 Court Interlock Device Total	15,000	310	14,690	2%	
Grand Total	2,817,218	1,374,946	1,442,272	49%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	9,675,511	5,825,676	(3,849,835)	60%
13 Liability Insurance	685,820	420,137	(265,683)	61%
15 Justice Fund	31,292,813	19,227,013	(12,065,800)	61%
30 Airport	263,729	163,369	(100,360)	62%
31 County Fair	75,000	47,036	(27,964)	63%
32 Noxious Weed Cntrl	316,578	194,791	(121,787)	62%
33 Health District	755,549	465,221	(290,328)	62%
34 Historical Society	15,000	9,234	(5,766)	62%
35 Parks	346,002	212,500	(133,502)	61%
40 Indigent	-	9,248	9,248	-
45 District Court	1,607,600	988,221	(619,379)	61%
46 Revaluation	2,565,685	1,578,346	(987,339)	62%
47 Emergency Medical System	2,657,324	1,617,849	(1,039,475)	61%
49 Aquifer Protection	390,808	251,453	(139,355)	64%
Grand Total	50,647,419	31,010,094	(19,637,325)	61%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Property Tax Revenue For Tax Years through 2018, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2015 & Prior	-	7,396	7,396	
	Property Taxes, 2016	-	18,032	18,032	
	Property Taxes, 2017	-	69,865	69,865	
	Property Taxes, 2018	9,375,511	5,672,042	(3,703,469)	60.5%
	Spec'l Assmnt Taxes, 2015 & Prior	-	2,435	2,435	
	Spec'l Assmnt Taxes, 2016	-	1,672	1,672	
	Spec'l Assmnt Taxes, 2017	-	3,999	3,999	
	Spec'l Assmnt Taxes, 2018	-	26,362	26,362	
	Late Prop Tx Chrg & Int.	300,000	23,873	(276,127)	8.0%
	10 General Fund Total		9,675,511	5,825,676	(3,849,835)
13 Liab Ins	Property Taxes, 2015 & Prior	-	546	546	
	Property Taxes, 2016	-	1,183	1,183	
	Property Taxes, 2017	-	2,347	2,347	
	Property Taxes, 2018	685,820	414,902	(270,918)	60.5%
	Late Prop Tx Chrg & Int.	-	1,160	1,160	
13 Liability Insurance Total		685,820	420,137	(265,683)	61.3%
15 JF	Property Taxes, 2015 & Prior	-	20,230	20,230	
	Property Taxes, 2016	-	43,723	43,723	
	Property Taxes, 2017	-	174,142	174,142	
	Property Taxes, 2018	31,292,813	18,931,140	(12,361,673)	60.5%
	Late Prop Tx Chrg & Int.	-	57,779	57,779	
15 Justice Fund Total		31,292,813	19,227,013	(12,065,800)	61.4%
30 Airport	Property Taxes, 2015 & Prior	-	237	237	
	Property Taxes, 2016	-	403	403	
	Property Taxes, 2017	-	2,504	2,504	
	Property Taxes, 2018	263,729	159,558	(104,171)	60.5%
	Late Prop Tx Chrg & Int.	-	666	666	
30 Airport Total		263,729	163,369	(100,360)	61.9%
31 CO Fair	Property Taxes, 2015 & Prior	-	115	115	
	Property Taxes, 2016	-	165	165	
	Property Taxes, 2017	-	1,115	1,115	
	Property Taxes, 2018	75,000	45,363	(29,637)	60.5%
	Late Prop Tx Chrg & Int.	-	277	277	
31 County Fair Total		75,000	47,036	(27,964)	62.7%
32 NWC	Property Taxes, 2015 & Prior	-	233	233	
	Property Taxes, 2016	-	486	486	
	Property Taxes, 2017	-	1,918	1,918	
	Property Taxes, 2018	316,578	191,523	(125,055)	60.5%
	Late Prop Tx Chrg & Int.	-	630	630	
32 Noxious Weed Control Total		316,578	194,791	(121,787)	61.5%
33 Health Dist	Property Taxes, 2015 & Prior	-	576	576	
	Property Taxes, 2016	-	1,214	1,214	
	Property Taxes, 2017	-	4,797	4,797	
	Property Taxes, 2018	755,549	457,080	(298,469)	60.5%
	Late Prop Tx Chrg & Int.	-	1,553	1,553	
33 Health District Total		755,549	465,221	(290,328)	61.6%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Property Tax Revenue For Tax Years through 2018, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
34 Hist Society	Property Taxes, 2015 & Prior	-	12	12	
	Property Taxes, 2016	-	25	25	
	Property Taxes, 2017	-	95	95	
	Property Taxes, 2018	15,000	9,070	(5,930)	60.5%
	Late Prop Tx Chrg & Int.	-	32	32	
34 Historical Society Total		15,000	9,234	(5,766)	61.6%
35 Parks	Property Taxes, 2015 & Prior	-	220	220	
	Property Taxes, 2016	-	460	460	
	Property Taxes, 2017	-	1,871	1,871	
	Property Taxes, 2018	346,002	209,326	(136,676)	60.5%
	Late Prop Tx Chrg & Int.	-	624	624	
35 Parks Total		346,002	212,500	(133,502)	61.4%
40 Indigent	Property Taxes, 2015 & Prior	-	992	992	
	Property Taxes, 2016	-	600	600	
	Property Taxes, 2017	-	6,239	6,239	
	Late Prop Tx Chrg & Int.	-	1,417	1,417	
40 Indigent Total		-	9,248	9,248	
45 Dist Crt	Property Taxes, 2015 & Prior	-	1,129	1,129	
	Property Taxes, 2016	-	2,295	2,295	
	Property Taxes, 2017	-	9,200	9,200	
	Property Taxes, 2018	1,607,600	972,544	(635,056)	60.5%
	Late Prop Tx Chrg & Int.	-	3,052	3,052	
45 District Court Total		1,607,600	988,221	(619,379)	61.5%
46 Reval	Property Taxes, 2015 & Prior	-	1,852	1,852	
	Property Taxes, 2016	-	3,822	3,822	
	Property Taxes, 2017	-	15,466	15,466	
	Property Taxes, 2018	2,565,685	1,552,165	(1,013,520)	60.5%
	Late Prop Tx Chrg & Int.	-	5,041	5,041	
46 Revaluation Total		2,565,685	1,578,346	(987,339)	61.5%
47 EMS	Property Taxes, 2015 & Prior	-	1,807	1,807	
	Property Taxes, 2016	-	3,912	3,912	
	Property Taxes, 2017	-	15,871	15,871	
	Property Taxes, 2018	2,657,324	1,591,128	(1,066,196)	59.9%
	Late Prop Tx Chrg & Int.	-	5,132	5,132	
47 EMS Total		2,657,324	1,617,849	(1,039,475)	60.9%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2015 & Prior	-	603	603	
	Special Assessment Taxes, 2016	-	1,502	1,502	
	Special Assessment Taxes, 2017	-	3,730	3,730	
	Special Assessment Taxes, 2018	390,808	244,272	(146,536)	62.5%
	Late Prop Tx Chrg & Int.	-	1,347	1,347	
49 Aquifer Protection Total		390,808	251,453	(139,355)	64.3%
Grand Total		50,647,419	31,010,094	(19,637,325)	61.2%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	13,460,162	6,105,660	(7,354,502)	45%
11 Replacement Resv	-	87,244	87,244	***
13 Liab Ins	-	10,345	10,345	0%
14 Health Insurance	9,962,963	5,098,479	(4,864,484)	51%
15 Justice Fund	8,897,653	4,484,396	(4,413,257)	50%
154 Jail Commissary	67,301	33,899	(33,402)	50%
155 Sheriff Donation	27,950	105,302	77,352	377%
158 KCSO Drug Seizure	-	43,725	43,725	0%
18 Centennial Trail	20,000	-	(20,000)	0%
19 Tourism Promotion	500	482	(18)	96%
20 Public Transport	5,930,973	1,064,333	(4,866,640)	18%
30 Airport	791,551	404,005	(387,546)	51%
301 Airport Sewer Fund	45,000	24,067	(20,934)	53%
31 CO Fair	54,034	61,760	7,726	114%
32 Noxious Weed	3,381	5,181	1,800	153%
34 Historical Society	-	(0)	(0)	0%
35 Parks	31,126	39,170	8,044	126%
36 Snowmobile	74,007	25,270	(48,737)	34%
37 County Vessel	647,070	438,981	(208,089)	68%
38 Public Access	(46,349)	7,102	53,451	-15%
40 Indigent fund	415,000	252,639	(162,361)	61%
45 District Court	1,078,294	585,657	(492,637)	54%
455 Court Interlock	15,000	9,715	(5,285)	65%
47 Emergency Medical Svc	139,911	57,490	(82,421)	41%
49 Aquifer Prot	100,000	50,000	(50,000)	50%
50 Construction Fund	1,367,509	(9,176)	(1,376,685)	-1%
60 Solid Waste	12,985,000	7,180,298	(5,804,702)	55%
Grand Total	56,068,036	26,166,024	(29,902,012)	47%

KOOTENAI COUNTY

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Summary Cash Listing

From October 1, 2018 to December 31, 2018

Fund	Description	Beginning Balance	Total Increase	Total Decrease	Ending Balance
10	General Fund	15,227,460	25,868,807	24,267,120	16,829,146
11	Replacement Rsrv/Acquisition	12,684,633	172,499	1,643,857	11,213,275
12	Unemployment Insurance Fund	2,149,138	24,417,427	25,517,659	1,048,906
13	Liability Insurance Fund	198,289	485,535	407,811	276,013
14	Health Insurance Fund	2,407,276	5,110,565	5,922,058	1,595,784
15	Justice Fund	4,820,213	28,651,250	23,310,019	10,161,444
154	Jail Commissary	165,867	33,899	27,224	172,542
155	Sheriff Donation	90,753	16,211	56,888	50,076
158	Drug Seizure - KCSO Patrol	167,659	44,143	23,901	187,901
18	Centennial Trail Fund	92,236	13,000	-	105,236
19	Tourism Promotion Fund	978	626	626	978
20	Public Transportation Fund	289,554	800,760	1,126,504	(36,190) (*)
30	Airport	823,434	847,919	701,055	970,298
301	Airport Sewer	129,617	54,704	25,508	158,814
31	County Fair Fund	4	524,537	503,025	21,517
32	Noxious Weed Fund	59,353	200,152	140,569	118,936
33	Health District Fund	156,177	487,743	400,273	243,647
34	Historical Society	73	18,858	20,150	(1,219) (C)
35	Parks and Recreation Fund	227,833	254,802	213,699	268,936
36	Snowmobile Fund	189,693	34,036	70,079	153,650
37	County Vessel Fund	134,283	623,889	325,247	432,925
38	Public Access Fund	20,978	7,102	-	28,080
40	Indigent Fund	4,059,334	428,517	611,977	3,875,874
45	District Court Fund	42,735	2,329,409	1,742,305	629,839
455	Court Interlock Fund	108,514	19,896	6,293	122,117
46	Revaluation	605,096	1,660,701	1,309,278	956,519
47	Emergency Management Fund	16,157	1,705,000	1,672,425	48,732
49	Aquifer Protection Dstr Fund	715,052	301,453	232,838	783,668
50	Construction Fund	53	47,348	72,506	(25,105) (*)
60	Solid Waste Fund	27,473,147	7,728,382	5,733,310	29,468,219
862	Sheriff Evidence Trust	21,207	3,198	145	24,260
880	PA Civil Forfeiture Trust	35,939	11,320	31,817	15,442

(*) Negative cash balances are due to Grant programs anticipating reimbursement.

Kootenai County
Summary of Fund Balances 2019

Fund #	Fund Title	Total Adjusted FY 2018 (*)	Limitations & Planned Uses					FY 19 Unassigned Fund Balance
			Restricted	FY19 Committed for Operations	FY19 Committed Cap Project Carry overs	Assigned	Sub-Total	
10	General Fund	16,667,305	3,133,804	1,970,513	303,546	3,116,332	8,524,194	8,143,111
11	Replacement Reserve/Acquisition	11,244,010	628,269	855,500	566,433	9,193,808	11,244,010	-
12	PR Payable	-	-	-	-	-	-	-
13	Liability Insurance Fund	199,291	199,291	-	-	-	199,291	-
14	Health Insurance Fund	1,451,179	758,532	692,647	-	-	1,451,179	-
15	Justice Fund	5,666,426	396,549	23,369	119,536	-	539,454	5,126,973
154	Jail Commissary	165,803	165,803	-	-	-	165,803	-
155	Sheriff Donation	-	-	-	-	-	-	-
158	Sheriff Drug Seizure	159,899	159,899	-	-	-	159,899	-
18	Centennial Trail	100,236	100,236	-	-	-	100,236	-
19	Tourism Promotion Fund	978	978	-	-	-	978	-
20	Public Transportation Fund	-	-	-	-	-	-	-
30	Airport Fund	876,169	806,169	-	70,000	-	876,169	-
301	Airport Sewer Fund	96,239	96,239	-	-	-	96,239	-
31	County Fair Fund	39,855	-	-	48,219	-	48,219	(8,364)
32	Noxious Weeds	46,709	46,709	-	-	-	46,709	-
33	Health District Fund	158,314	158,314	-	-	-	158,314	-
34	Historical Society Fund	840	840	-	-	-	840	-
35	Parks & Recreation Fund	213,284	213,284	-	-	-	213,284	-
36	Snowmobile Fund	185,263	185,263	-	-	-	185,263	-
37	County Vessel Fund	207,884	185,458	-	22,426	-	207,884	-
38	Public Access Contribution Fund	20,983	20,983	-	-	-	20,983	-
40	Indigent Fund	3,882,029	3,158,035	723,994	-	-	3,882,029	-
45	District Court Fund	305,626	305,626	-	-	-	305,626	-
455	Court Interlock Fund	112,713	112,713	-	-	-	112,713	-
46	Revaluation Fund	611,301	611,301	-	-	-	611,301	-
47	Emergency Medical Services Fund	40,344	40,344	-	-	-	40,344	-
49	Aquifer Protection District Fund	620,171	519,235	100,936	-	-	620,171	-
50	General Construction Fund	-	-	-	-	-	-	-
60	Solid Waste Disposal Fund	53,202,360	47,043,606	3,732,390	2,071,157	355,207	53,202,360	-
	Totals	96,275,211	59,047,478	8,099,349	3,201,318	12,665,347	83,013,492	13,261,719
	Net Balance w/o Enterprise Fund (Solid Waste)		12,003,873	4,366,959	1,130,160	12,310,140	29,811,132	13,261,719

(*) The Adjusted Fund Balances for FY18 reflects the Fund Balance policy adjustments from BOCC Resolution 2019-34.

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current
	Fund Balance FY 2019	Revenue	Expenses	YTD Change	Fund Balance
10 General Fund	16,667,305	12,015,149	(11,867,717)	147,432	16,814,737
11 Replacement Resv/Acq	11,244,010	87,244	(117,979)	(30,735)	11,213,275
13 Liability Insurance	199,291	484,230	(411,131)	73,099	272,390
14 Health Insurance	1,451,179	4,410,302	(4,930,499)	(520,197)	930,982
15 Justice Fund	5,666,426	24,174,823	(19,944,074)	4,230,750	9,897,176
154 Jail Commissary	165,803	33,899	(29,178)	4,721	170,524
155 Sheriff Donation	-	105,302	(55,433)	49,870	49,870
158 Sheriff Drug Seizure	159,899	43,725	(15,723)	28,002	187,901
18 Centennial Trail	100,236	5,000	-	5,000	105,236
19 Tourism Promo	978	482	(482)	-	978
20 Public Transport	-	1,065,227	(1,105,868)	(40,640)	(40,640) (*)
30 Airport	876,169	587,702	(581,718)	5,984	882,153
301 Airport Sewer Fund	96,239	54,067	(22,942)	31,124	127,363
31 County Fair	39,855	108,350	(126,688)	(18,338)	21,517
32 Noxious Weed Ctrl	46,709	202,810	(130,484)	72,326	119,036
33 Health District	158,314	485,605	(400,273)	85,333	243,647
34 Historical Society	840	9,192	(11,250)	(2,058)	(1,219) (C)
35 Parks	213,284	261,983	(206,131)	55,852	269,136
36 Snowmobile	185,263	27,123	(58,736)	(31,613)	153,650
37 County Vessel	207,884	446,955	(222,096)	224,858	432,742
38 Public Access	20,983	7,102	-	7,102	28,084
40 Indigent	3,882,029	271,235	(369,784)	(98,549)	3,783,480
45 District Court	305,626	1,681,826	(1,374,636)	307,190	612,816
455 Court Interlock	112,713	9,715	(310)	9,405	122,117
46 Revaluation	611,301	1,650,911	(1,305,693)	345,218	956,519
47 Emergency Medical Services	40,344	1,668,404	(1,705,038)	(36,634)	3,709
49 Aquifer Protection	620,171	281,370	(117,873)	163,497	783,668
50 Construction	-	(9,176)	(15,929)	(25,105)	(25,105) (*)
60 Solid Waste	53,202,360	6,895,407	(4,313,011)	2,582,396	55,784,756
Grand Total	96,275,211	57,065,965	(49,440,676)	7,625,289	103,900,499

(*) Deficit fund balances due to pending grant reimbursement requests.

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Departments that have significant expenditures exceeding budget by more than 62% are explained below.

Department-Program	Budget Classification	YTD - FY 2019		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	
BOCC Departments:						
155 Waterways	Personnel Expenses	191,181	84,546	106,635	44%	
	Operating Expenses (B Budget)	76,779	31,662	45,117	41%	
	Capital Outlay	8,000	8,130	(130)	102%	(A)
155 Waterways Total		275,960	124,338	151,622	45%	
167 Snowmobile St Mgmt	Personnel Expenses	22,683	26,464	(3,781)	117%	
	Operating Expenses (B Budget)	22,980	20,423	2,557	89%	
167 Snowmobile St Mgmt Total		45,663	46,886	(1,223)	103%	(B)
34.1.004.3 - Hist Society.Tax Supprt.Ops	Operating Expenses (B Budget)	15,000	11,250	3,750	75%	(C)
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		15,000	11,250	3,750	75%	
35.1.002.3 - Parks.Dept.Ops	Personnel Expenses	245,274	112,361	132,913	46%	
	Operating Expenses (B Budget)	91,608	55,925	35,683	61%	
	Capital Outlay	23,250	21,525	1,725	93%	
35.1.002.3 - Parks.Dept.Ops Total		360,132	189,811	170,321	53%	(D)
35.1.002.3.153 - Parks.Ops.CO Boat Launch	Operating Expenses (B Budget)	44,385	13,190	31,195	30%	
	Capital Outlay	3,000	3,130	(130)	104%	(E)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		47,385	16,320	31,065	34%	
10.1.040.5.48 - IT.Proj.Admin Cabling Proj	Operating Expenses (B Budget)	3,678	3,678	0	100%	
	Capital Outlay	25,114	25,114	(0)	100%	
10.1.040.5.48 - IT.Proj.Admin Cabling Proj Total		28,792	28,792	(0)	100%	(F)

Over Budget Explanation:

- (A) BOCC, Waterways: Capital - \$3k Budgeted snowplow, \$5k Budgeted Dump Truck (Both split with Parks)
- (B) BOCC, State Snowmobile: All significant winter operation costs have recorded as of quarter end.
- (C) BOCC, Historical Society: Operating - 3/4 of annual support
- (D) BOCC, Parks: Operations - \$25k annual boat launch lease
Capital - \$15k Budgeted Floating Log Boom at Hayden Spillway, \$6.5k Budgeted Dump Truck
- (E) BOCC, Parks, Boat Launch: Capital - \$3k Budgeted snowplow (Split with Waterways)
- (F) BOCC, IT, Proj.Admin Cabling Project: Project Finished

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Departments that have significant expenditures exceeding budget by more than 62% are explained below.

Department-Program	Budget Classification	YTD - FY 2019		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	

BOCC Departments (continued):

11.1.003.5.51 - Proj.Jail Exp Project FY17__						
	Operating Expenses (B Budget)	6,000	8,194	(2,194)	137%	(G)
	Capital Outlay	472,900	82,482	390,418	17%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total		478,900	90,676	388,224	19%	

11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project						
	Capital Outlay	-	9,661	(9,661)		
11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project Total		-	9,661	(9,661)		(H)

Clerk Departments:

205-Elections	Personnel Expenses	285,834	165,407	120,427	58%	
	Operating Expenses (B Budget)	344,850	235,502	109,348	68%	(I)
205-Elections Total		630,684	400,909	229,775	64%	

Assessor Departments:

421 Appraisal	Personnel Expenses	1,992,263	988,130	1,004,133	50%	
	Operating Expenses (B Budget)	77,642	26,134	51,508	34%	
	Capital Outlay	7,200	7,200	0	100%	(J)
421 Appraisal Total		2,077,105	1,021,465	1,055,640	49%	

Sheriff Departments:

605 Patrol	Personnel Expenses	6,900,088	3,285,922	3,614,166	48%	
	Operating Expenses (B Budget)	593,697	412,980	180,717	70%	
	Capital Outlay	705,425	499,130	206,295	71%	
605 Patrol Total		8,199,210	4,198,032	4,001,178	51%	(K)

625 Drivers License	Personnel Expenses	585,631	277,242	308,389	47%	
	Operating Expenses (B Budget)	22,507	18,783	3,724	83%	(L)
625 Drivers License Total		608,138	296,025	312,113	49%	

Over Budget Explanation:

(G) BOCC, Jail Expansion: Operating - \$8k on phone supplies

(H) BOCC, PF DMV/DL Parking Lot: Capital - Completion of FY18 project with anticipated budget overrun

(I) Clerk, Elections: Operating - Overbudget due to November Election

(J) Assessor, Appraisal: Capital - \$7.2k budgeted ATV

(K) Sheriff, Patrol: Operating - \$23k on uniforms, \$122k on Weapons/Self Defense Equipment, \$34k on Ammo/Gun Supplies, \$18k on Other Professional Services
 Capital - Budgeted \$182k Radios, \$272k Vehicles

(L) Sheriff, Drivers License: Operating - Budgeted \$12k annual software maintenance, \$3k security services

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2019 ending March 31, 2019

Departments that have significant expenditures exceeding budget by more than 62% are explained below.

Department-Program	Budget Classification	YTD - FY 2019		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	
Sheriff Departments (continued):						
630 Records	Personnel Expenses	548,801	286,375	262,426	52%	
	Operating Expenses (B Budget)	11,244	7,364	3,880	65%	(M)
630 Records Total		560,045	293,740	266,305	52%	
640 Search & Resc						
	Operating Expenses (B Budget)	31,163	23,867	7,296	77%	(N)
	Capital Outlay	925	-	925	0%	
640 Search & Resc Total		32,088	23,867	8,221	74%	
Prosecutor Departments:						
15.7.001.3-JF.Prosecutor.Operations	Personnel Expenses	3,096,256	1,516,626	1,579,630	49%	
	Operating Expenses (B Budget)	138,212	92,033	46,179	67%	(O)
15.7.001.3-JF.Prosecutor.Operations		3,234,468	1,608,658	1,625,810	50%	
District Court:						
001 Ops	Personnel Expenses	1,963,317	958,386	1,004,931	49%	
	Operating Expenses (B Budget)	656,022	329,363	326,659	50%	
	Capital Outlay	20,038	12,428	7,610	62%	(P)
001 Ops Total		2,639,377	1,300,177	1,339,200	49%	

Over Budget Explanation:

(M) Sheriff, Records: Operating - \$4.3k on office supplies

(N) Sheriff, Search and Rescue: Sheriff S&R - Budget of \$16.7k, Spent \$8.7k = 52%
 Volunteer S&R - Budget of \$14.5k, Spent \$15.2k = 105%, Budget will be adjusted at year-end.

(O) Prosecutor, Ops: Operating - Budgeted \$26k Association dues, \$15.7k Professional Reference Materials

(P) District Court, Ops: Capital - Budgeted \$6.9k microfiche machine, \$5.6k walk-thru metal detector

Kootenai County
Schedule of Grant Activity, through March 31, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period Org Set	
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Sent		Due
				*Including Match	*Including Match						
AIP Steven Kjergaard/Mary Hopkins	FAA NO 3-16-0010-045 AIP 45	\$568,178	Hard-Dollar State	\$31,565 \$31,565	\$0	\$636,385	2/11/2019	3/31/2019 4/30/2019	Variable	8/23/2017 - 8/23/2021 50.1.101.4.816	
AIP Steven Kjergaard/Mary Hopkins	FAA NO 3-16-0010-046 AIP 46	\$739,355	Hard-Dollar State	\$41,075 \$41,075	\$88	\$821,418	8/28/2018	3/31/2019 4/30/2019	Variable	1/23/2018 - 1/23/2022 30.1.101.3.106	
AMP Keith Hutcheson	DOJ 2015-FJ-AX-0007 OVW CTIP Grant	\$226,844			\$125,972	\$100,872	2/12/2019	3/31/2019 4/30/2019	Variable	10/1/2015 - 9/30/2021 15.1.132.4.234	
Idaho Supreme Court does all the financial and progress reporting											
BOCC Jody Bieze	US Dept of Transportation ID-90-X128-00 FTA Grant X128	\$972,927	Hard-Dollar/ In-Kind	\$711,603	\$0	\$1,684,530	12/13/2018	9/30/2018 10/30/2018	_____	9/1/2012 - 20.1.070.4.028	
100% Funds Used											
BOCC Jody Bieze	US Dept of Transportation ID-90-X130-03 FTA Grant X130	\$3,504,858	Hard-Dollar/ In-Kind	\$2,488,578	\$489,892	\$5,503,544	12/13/2018	3/31/2019 4/30/2019	6/30/2019 7/30/2019	9/1/2013 - 20.1.070.4.030	
BOCC Jody Bieze	US Dept of Transportation ID-90-X144-01 FTA Grant X144	\$1,056,073	Hard-Dollar/ In-Kind	\$264,018	\$1,125,189	\$194,902	2/11/2019	3/31/2019 4/30/2019	6/30/2019 7/30/2019	9/1/2015 - 20.1.070.4.044	
BOCC Jody Bieze	US Dept of Transportation ID-04-X0030-00 FTA Grant 04 X003	\$220,000	Hard-Dollar/ In-Kind	\$55,000	\$42,627	\$232,373	2/11/2019	3/31/2019 4/30/2019	6/30/2019 7/30/2019	9/30/2014 - 20.1.070.4.03	
BOCC Jody Bieze	US Dept of Transportation ID-2016-009-00 FTA Grant 2016-009	\$1,075,988	Hard-Dollar/ In-Kind	\$783,489	\$172,573	\$1,686,904	2/11/2019	3/31/2019 4/30/2019	6/30/2019 7/30/2019	9/1/2016 - 20.1.070.4.09	
BOCC Jody Bieze	US Dept of Transportation ID-2018-001-00 FTA Grant 2018-001	\$850,287	Hard-Dollar/ In-Kind	\$507,162	\$638,737	\$718,712	2/11/2019	3/31/2019 4/30/2019	6/30/2019 7/30/2019	4/27/2018 - 20.1.070.4.001	
BOCC Jody Bieze	US Dept of Transportation ID-2018-003-00 FTA Grant 2018-003	\$414,591	Hard-Dollar/ In-Kind	\$103,648	\$518,239	\$0	_____	3/31/2019 4/30/2019	6/30/2019 7/30/2019	5/22/2018 - 20.1.070.4.083	
BOCC Jody Bieze	US Dept of Transportation ID-2018-004-00 FTA Grant 2018-004	\$660,000	Hard-Dollar/ In-Kind	\$135,588	\$795,588	\$0	_____	3/31/2019 4/30/2019	6/30/2019 7/30/2019	5/22/2018 - 20.1.070.4.084	
BOCC Jody Bieze	US Dept of Transportation ID-2019-001-00 FTA Grant 2019-001	\$1,110,900	Hard-Dollar/ In-Kind	\$885,900	\$1,840,918	\$155,882	_____	3/31/2019 4/30/2019	6/30/2019 7/30/2019	2/11/2019 - 20.1.070.4.091	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5310 Purchase of Service	\$544,000	Hard-Dollar/ In-Kind	\$136,000	\$572,558	\$107,442	2/27/2019	_____	Variable	4/1/2015 - 9/30/2019 20.1.070.4.010	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5339 Transit Intermodal	\$655,587	Hard-Dollar/ In-Kind	\$163,897	\$78,874	\$740,610	2/4/2019	_____	Variable	10/1/2017 - 9/30/2019 20.1.070.4.039	

Kootenai County
Schedule of Grant Activity, through March 31, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Org Set	
				*Including Match	*Including Match		Sent	Due		
BOCC Jody Bieze	Idaho Transportation Dept ITD-5339 Transit Center	\$277,809	Hard-Dollar/ In-Kind	\$69,452	\$347,261	\$0	_____	_____	Variable	10/1/2016 - 9/30/2019 20.1.070.4.039
BOCC Jody Bieze/Alexcia Jordan	ID Dept of Parks & Rec RV18-1-28-2 RV Grant Phase 2	\$469,771	In-Kind	\$27,727	\$0	\$497,498	3/21/2019	3/31/2019 4/30/2019	Variable	7/1/2017 - 6/30/2019 31.1.004.4.846
Coroner Warren Keene	ID Dept of Health & Welfare HC982600 ISACC Toxicology Coroner Grant	\$2,026		\$0	\$0	\$2,026	12/20/2018	12/17/2018 12/17/2018	Variable	3/7/2018 - 8/31/2019 10.5.001.4.540
JUV DIV Patti Surplus	ID Office of Drug Policy SFY18-Sub Abuse Substance Abuse Prevention	\$4,140		\$0	\$736	\$3,404	7/18/2018	3/31/2019 4/30/2019	_____	7/1/2017 - 6/30/2018 10.7.137.4.137
JUV DIV Patti Surplus	ID Office of Drug Policy SFY19-Sub Abuse Substance Abuse Prevention	\$4,080		\$0	\$3,437	\$643	3/6/2019	3/31/2019 4/30/2019	6/30/2019 7/30/2019	7/1/2018 - 6/30/2019 10.7.137.4.137
Noxious Weeds Jake Strange COMPLETE	ID Dept of Agriculture 2018 IECWMA Cost Share COOP Weed Management	\$66,811		\$0	\$0	\$66,811	5/10/2018	12/31/2018 1/30/2019	_____	3/16/2018 - 12/1/2018 32.1.002.4.161
OEM Sandy Von Behren	ID Dept of Lands 15WFM-Kootenai 2015 WUI KC HFT Proj	\$240,000	In-Kind	\$30,000	\$172,559	\$97,441	7/18/2018	3/31/2019 4/30/2019	6/30/2019 7/30/2019	1/21/2016 - 11/30/2019 10.1.114.4.115
OEM Sandy Von Behren COMPLETE	ID Bureau Homeland Sec EMS-2017-EP-00003-S01 2017 EMPG	\$96,904	Hard-Dollar	\$100,098	\$0	\$197,002	1/3/2019	3/31/2019 4/30/2019	_____	10/1/2016 - 9/30/2018 10.1.114.2
OEM Sandy Von Behren	ID Bureau Homeland Sec DHS-17-GPD-067-00-01 2017 SHSP	\$182,840		\$0	\$13,085	\$169,755	11/28/2018	3/31/2019 4/30/2019	6/30/2019 7/30/2019	9/1/2017 - 8/31/2019 10.1.114.4.127
OEM Sandy Von Behren	ID Bureau Homeland Sec EMS-2018-EP-00003-S01 2018 EMPG	\$94,296	Hard-Dollar	\$94,296	\$0	\$188,592	_____	3/31/2019 4/30/2019	6/30/2019 7/30/2019	10/1/2017 - 9/30/2019 10.1.114.2
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2018-SS-0040-S01 2018 SHSP	\$198,907		\$0	\$196,819	\$2,088	3/15/2019	3/31/2019 4/30/2019	6/30/2019 7/30/2019	9/1/2018 - 8/31/2020 10.1.114.4.128
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec BG16-1-28-1 Harrison Breakwater	\$170,000	Hard-Dollar	\$56,650	\$209,566	\$17,084	1/31/2017	3/31/2019 4/30/2019	Variable	10/31/2015 - 3/31/2019 50.1.155.4.888
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec BG18-1-28-1 Harrison Breakwater	\$184,500	Hard-Dollar	\$61,500	\$246,000	\$0	_____	3/31/2019 4/30/2019	Variable	5/16/2017 - 3/31/2020 50.1.155.4.878
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec BG19-1-28-1 Harrison Breakwater	\$185,620	Hard-Dollar	\$61,874	\$247,494	\$0	_____	3/31/2019 4/30/2019	Variable	10/2/2017 - 3/29/2019 50.1.155.4.881

Kootenai County
Schedule of Grant Activity, through March 31, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
				*Including Match	*Including Match		Sent	Due		Org Set
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW19-1-28-1 WIF-Harrison Breakwater Phase #1	\$325,000	Hard-Dollar \$328,596	\$653,596	\$0	_____	3/31/2019 4/30/2019	Variable	7/1/2018 - 6/30/2019 50.1.155.4.889	
PUBLIC DEFENDER Jamie Woods COMPLETE	ID Public Defense Comm FY2018 IDG 2018 Indigent Defense	\$449,532	\$0	\$0	\$449,532	10/4/2017	_____	_____	10/1/2017 - 9/30/2019 15.1.060.4.70	
PUBLIC DEFENDER Jamie Woods	ID Public Defense Comm FY2019 IDG 2019 Indigent Defense	\$478,729	\$0	\$386,979	\$91,750	10/3/2018	_____	_____	10/1/2018 - 9/30/2019 15.1.060.4.70	
SHERIFF Tammy Exley	US Dept of Justice 2016-H2891-ID-DJ JAG Program	\$20,357	\$0	\$20,052	\$305	9/19/2018	3/31/2019 4/30/2019	6/30/2019 7/30/2019	10/1/2015 - 9/30/2019 15.6.605.4.611	
SHERIFF Tammy Exley	US Dept of Justice 2017-H2426-ID-DJ JAG Program	\$21,303	\$0	\$21,303	\$0	_____	3/31/2019 4/30/2019	6/30/2019 7/30/2019	10/1/2016 - 9/30/2020 15.6.605.4.611	
SHERIFF Tammy Exley	US Dept of Justice 2018-H3051-ID-DJ JAG Program	\$19,942	\$0	\$19,942	\$0	_____	3/31/2019 4/30/2019	6/30/2019 7/30/2019	10/1/2017 - 9/30/2021 15.6.605.4.611	
SHERIFF Tammy Exley COMPLETE	US Dept of Justice ISP-Byrne Jag Livescan	\$19,750	\$0	\$168	\$19,582	1/30/2019	3/31/2019 4/30/2019	6/30/2019 7/30/2019	11/20/2018 - 7/31/2019 15.6.660.4.617	
SHERIFF Tammy Exley	Idaho Transportation Dept FY19 Traffic Mobilization Highway Safety Mobilization	\$3,702	\$0	\$0	\$3,702	2/14/2019	2/14/2019	Variable	10/1/2018 - 9/30/2019 15.6.605.4.606	
SHERIFF Tammy Exley	ID Office of Drug Policy FY19 PFS LE Partnership For Success Law Enforcement	\$22,272	\$0	\$22,272	\$0	_____	_____	6/30/2019 7/30/2019	12/10/2018 - 6/20/2019 15.6.605.4.614	
SHERIFF Tammy Exley	Idaho Transportation Dept FY19 Alive @ 25 Alive @ 25	\$500	\$0	\$0	\$500	3/6/2019	1/29/2019	Variable	10/1/2018 - 9/30/2019 15.6.605.4.612	
SHERIFF Tammy Exley	Idaho Dept of Parks & Rec 2019-FFY19 RBS Boater Safety	\$102,240	Hard-Dollar \$51,120	\$143,451	\$9,909	_____	3/31/2019 4/30/2019	6/30/2019 7/30/2019	10/1/2018 - 9/30/2019 37.6.685.4.681	
SHERIFF Jeremy Geurin COMPLETE	Idaho Dept of Parks & Rec App-002807 2018 Idaho Wild Rivers	\$5,000	\$0	\$32	\$4,968	_____	_____	_____	3/1/2018 - 2/28/2019 37.6.685.4.686	
SHERIFF / 911 Collin McRoy COMPLETE	ID Bureau Homeland Sec D4252H 911 HMGP	\$57,062	Hard-Dollar \$19,020	\$11,293	\$64,789	10/17/2018	12/31/2018 1/30/2019	_____	2/8/2017 - 7/31/2018 10.6.124.4.626	
SHERIFF / 911 Collin McRoy	ID Emerg Communications 2018-0275-1 IPSCC Grant - E911	\$86,989	\$0	\$37,850	\$49,139	3/15/2018	3/31/2019 4/30/2019	6/30/2019 7/30/2019	11/1/2017 - 10/31/2019 10.6.124.4.627	

Kootenai County
Schedule of Grant Activity, through March 31, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting					Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	
				*Including Match	*Including Match		Sent	Due	
SHERIFF / 911 Collin McRoy	ID Emerg Communications 2019-0275-1 IPSCC Grant - E911	\$10,625	\$0	\$10,625	\$0	—	3/31/2019 4/30/2019	6/30/2019 7/30/2019	11/1/2018 - 10/31/2020 10.6.124.4.627
GRAND TOTALS		\$16,400,295 Total Grant Fund Awards	\$7,280,498 Total Grant Match	\$9,165,775 Total Remaining Funds	\$14,520,094 Total Current Expenses				