

Kootenai County
3rd Quarter FY 2019 - UNAUDITED
Budget Status Report
June 30, 2019



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July 29, 2019

To: Elected Officials

From: Auditor's Office

3rd Quarter FY 2019 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Third 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.

A handwritten signature in cursive script that reads "Jim Brannon".

Jim Brannon, Clerk

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	%Used
1 BOCC					
	Personnel Expenses	18,006,149	12,563,279	5,442,870	70%
	Operating Expenses (B Budget)	29,029,265	18,422,283	10,606,982	63%
	Capital Outlay	2,443,447	909,595	1,533,852	37%
1 BOCC Total		49,478,861	31,895,157	17,583,705	64%
2 Clerk					
	Personnel Expenses	5,394,756	3,744,591	1,650,165	69%
	Operating Expenses (B Budget)	1,856,368	883,851	972,517	48%
	Capital Outlay	100,230	6,880	93,350	7%
2 Clerk Total		7,351,354	4,635,322	2,716,032	63%
3 Treasurer					
	Personnel Expenses	565,541	405,019	160,522	72%
	Operating Expenses (B Budget)	273,755	108,854	164,901	40%
	Capital Outlay	20,000	0	20,000	0%
3 Treasurer Total		859,296	513,873	345,423	60%
4 Assessor					
	Personnel Expenses	4,364,031	3,085,596	1,278,435	71%
	Operating Expenses (B Budget)	242,969	160,372	82,597	66%
	Capital Outlay	7,200	7,200	0	100%
4 Assessor Total		4,614,200	3,253,169	1,361,031	71%
5 Coroner					
	Personnel Expenses	204,497	152,228	52,269	74%
	Operating Expenses (B Budget)	210,471	79,468	131,003	38%
	Capital Outlay	25,000	5,502	19,498	22%
5 Coroner Total		439,968	237,197	202,771	54%
6 Sheriff					
	Personnel Expenses	24,508,348	17,862,378	6,645,970	73%
	Operating Expenses (B Budget)	6,444,966	4,507,058	1,937,908	70%
	Capital Outlay	2,472,512	1,380,444	1,092,068	56%
6 Sheriff Total		33,425,826	23,749,880	9,675,946	71%
7 Prosecuting Attorney					
	Personnel Expenses	4,508,898	3,243,743	1,265,155	72%
	Operating Expenses (B Budget)	287,425	219,160	68,265	76%
7 Prosecuting Attorney Total		4,796,323	3,462,903	1,333,420	72%
8 District Court					
	Personnel Expenses	2,033,940	1,439,659	594,281	71%
	Operating Expenses (B Budget)	765,237	605,741	159,496	79%
	Capital Outlay	18,041	12,428	5,613	69%
8 District Court Total		2,817,218	2,057,828	759,390	73%
Sub Total		103,783,046	69,805,328	33,977,718	67%
Combined Grants and Projects		14,951,422	4,596,455	10,354,967	31%
Grand Total		118,734,468	74,401,783	44,332,685	63%

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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/Donations	152,902	
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	
JJC Projects	80,386	
Noxious Weeds	<u>3,181</u>	
<i>Total Grant/Project Amendments</i>		8,660,040

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 **\$ 118,734,468**

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	440,802	154,501	74%	
	Operating Expenses (B Budget)	28,470	17,258	11,212	61%	
001 Elected Offcl Total		623,773	458,060	165,713	73%	
002 Department	Personnel Expenses	4,293,204	3,066,907	1,226,297	71%	
	Operating Expenses (B Budget)	4,040,512	272,108	3,768,404	7%	
	Capital Outlay	75,620	35,839	39,781	47%	
002 Department Total		8,409,336	3,374,854	5,034,482	40%	
003 General Accts	Personnel Expenses	255,735	10,898	244,837	4%	
	Operating Expenses (B Budget)	2,513,253	1,408,722	1,104,531	56%	
003 General Accts Total		2,768,988	1,419,620	1,349,368	51%	
004 Tax Support	Operating Expenses (B Budget)	953,764	707,585	246,179	74%	
	Capital Outlay	-	84	(84)		
004 Tax Support Total		953,764	707,669	246,095	74%	
005 Resource Mgmt Office	Personnel Expenses	199,246	145,763	53,483	73%	
	Operating Expenses (B Budget)	22,488	8,910	13,578	40%	
005 Resource Mgmt Office Total		221,734	154,672	67,062	70%	
010 B & G	Personnel Expenses	329,210	244,647	84,563	74%	(A)
	Operating Expenses (B Budget)	278,495	214,339	64,156	77%	
	Capital Outlay	9,800	9,800	-	100%	
010 B & G Total		617,505	468,785	148,720	76%	
018 Veterans Svc	Personnel Expenses	103,182	74,872	28,310	73%	
	Operating Expenses (B Budget)	11,577	5,582	5,995	48%	
018 Veterans Svc Total		114,759	80,454	34,305	70%	
020 Comm Develop	Personnel Expenses	1,902,439	1,343,696	558,743	71%	
	Operating Expenses (B Budget)	165,725	89,287	76,438	54%	
020 Comm Develop Total		2,068,164	1,432,983	635,181	69%	
030 Print Center	Personnel Expenses	203,861	158,282	45,579	78%	
	Operating Expenses (B Budget)	88,556	59,472	29,084	67%	
030 Print Center Total		292,417	217,755	74,662	74%	
040 IT	Personnel Expenses	1,380,335	994,634	385,701	72%	
	Operating Expenses (B Budget)	1,306,931	918,454	388,477	70%	
	Capital Outlay	551,859	321,459	230,400	58%	
040 IT Total		3,239,125	2,234,547	1,004,578	69%	
053 Liability Ins	Operating Expenses (B Budget)	795,890	791,287	4,603	99%	(B)
053 Liability Ins Total		795,890	791,287	4,603	99%	
056 Health Ins	Personnel Expenses	6,750	3,165	3,585	47%	
	Operating Expenses (B Budget)	9,946,213	7,495,720	2,450,493	75%	
056 Health Ins Total		9,952,963	7,498,885	2,454,078	75%	
057 Wellness Program	Operating Expenses (B Budget)	10,000	2,529	7,471	25%	
057 Wellness Program Total		10,000	2,529	7,471	25%	
060 Public Defndr	Personnel Expenses	2,883,257	2,012,729	870,528	70%	
	Operating Expenses (B Budget)	300,000	202,511	97,489	68%	
060 Public Defndr Total		3,183,257	2,215,240	968,017	70%	
101 Airport	Personnel Expenses	703,358	507,144	196,214	72%	(C)
	Operating Expenses (B Budget)	428,849	425,788	3,061	99%	
	Capital Outlay	90,000	8,692	81,308	10%	
101 Airport Total		1,222,207	941,624	280,583	77%	

Kootenai County

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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
128 JDET Ctr	Personnel Expenses	2,611,236	1,774,516	836,720	68%	
	Operating Expenses (B Budget)	220,375	108,752	111,623	49%	
128 JDET Ctr Total		2,831,611	1,883,268	948,343	67%	
132 AMP	Personnel Expenses	673,598	492,871	180,727	73%	
	Operating Expenses (B Budget)	90,382	52,629	37,753	58%	
132 AMP Total		763,980	545,500	218,480	71%	
139 Juv Pro	Personnel Expenses	1,159,930	818,244	341,686	71%	
	Operating Expenses (B Budget)	79,066	47,536	31,530	60%	
139 Juv Pro Total		1,238,996	865,780	373,216	70%	
155 Waterways	Personnel Expenses	191,181	129,195	61,986	68%	(D)
	Operating Expenses (B Budget)	76,779	54,869	21,910	71%	
	Capital Outlay	8,000	8,130	(130)	102%	
155 Waterways Total		275,960	192,193	83,767	70%	
165 Snowmobile	Personnel Expenses	1,853	-	1,853	0%	
	Operating Expenses (B Budget)	4,600	2,877	1,723	63%	
165 Snowmobile Total		6,453	2,877	3,576	45%	
167 Snowmobile St Mgmt	Personnel Expenses	22,683	28,890	(6,207)	127%	
	Operating Expenses (B Budget)	22,980	24,874	(1,894)	108%	
167 Snowmobile St Mgmt Total		45,663	53,764	(8,101)	118%	(E)
170 Aquifer Prot Dist	Operating Expenses (B Budget)	555,694	212,011	343,683	38%	
170 Aquifer Prot Dist Total		555,694	212,011	343,683	38%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,797,235	2,775,381	21,854	99%	P-Tax Pass-through Acct
173 Emergency Svc Cont Total		2,797,235	2,775,381	21,854	99%	
182 Ramsey Trnsfr Stn	Personnel Expenses	116,625	44,737	71,888	38%	
	Operating Expenses (B Budget)	1,391,195	808,699	582,496	58%	
	Capital Outlay	618,950	41,300	577,650	7%	
182 Ramsey Trnsfr Stn Total		2,126,770	894,736	1,232,034	42%	
183 Prairie Trnsfr Stn	Personnel Expenses	3,494	2,896	598	83%	
	Operating Expenses (B Budget)	978,965	569,783	409,182	58%	
	Capital Outlay	554,000	198,324	355,676	36%	
183 Prairie Trnsfr Stn Total		1,536,459	771,003	765,456	50%	
187 Rural Sys	Personnel Expenses	2,349	1,021	1,328	43%	
	Operating Expenses (B Budget)	522,610	326,745	195,865	63%	
187 Rural Sys Total		524,959	327,766	197,193	62%	
190 Fighting Creek	Personnel Expenses	8,872	6,480	2,392	73%	
	Operating Expenses (B Budget)	1,193,980	675,986	517,994	57%	
	Capital Outlay	535,218	285,968	249,250	53%	
190 Fighting Creek Total		1,738,070	968,434	769,636	56%	
650 Maint	Personnel Expenses	358,448	260,890	97,558	73%	
	Operating Expenses (B Budget)	204,681	142,590	62,091	70%	
650 Maint Total		563,129	403,480	159,649	72%	
Grand Total		49,478,861	31,895,157	17,583,705	64%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	10,898	194,628	5%	
	Operating Expenses (B Budget)	1,337,971	830,896	507,075	62%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total						
		1,543,497	841,794	701,703	55%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	50,209	-	50,209	0%	
	Operating Expenses (B Budget)	1,175,282	577,826	597,456	49%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total						
		1,225,491	577,826	647,665	47%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	14,500	1,245	13,255	9%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total						
		14,500	1,245	13,255	9%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	500	1,129	(629)	226%	Pass-through Acct
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total						
		500	1,129	(629)	226%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	123,219	93,552	29,667	76%	
	Capital Outlay	-	84	(84)		
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total						
		123,219	93,636	29,583	76%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	196,054	135,265	60,789	69%	
	Operating Expenses (B Budget)	121,637	52,715	68,922	43%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total						
		317,691	187,980	129,711	59%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	2,772	459	2,313	17%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total						
		2,772	459	2,313	17%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	800,545	600,409	200,136	75%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total						
		800,545	600,409	200,136	75%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	15,000	11,250	3,750	75%	
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	169,723	75,551	69%	(F)
	Operating Expenses (B Budget)	91,608	68,566	23,042	75%	
	Capital Outlay	23,250	21,525	1,725	93%	
35.1.002.3 - Parks.Dept.Ops Total						
		360,132	259,814	100,318	72%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	44,385	19,969	24,416	45%	(G)
	Capital Outlay	3,000	3,130	(130)	104%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total						
		47,385	23,098	24,287	49%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	207,349	152,692	54,657	74%	
	Operating Expenses (B Budget)	3,561,117	88,935	3,472,182	2%	
	Capital Outlay	49,370	11,184	38,186	23%	
60.1.002.2 - SW.Dept Admin Total						
		3,817,836	252,810	3,565,026	7%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	3,644,527	2,609,226	1,035,301	72%	
	Operating Expenses (B Budget)	49,868.00	12,897.17	36,970.83	26%	
60.1.002.3 - SW.Dept.Ops Total						
		3,694,395	2,622,124	1,072,271	71%	
Grand Total						
		11,962,963	5,473,574	6,489,389	46%	

Kootenai County
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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%	(H)
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 Imprvmt					
Operating Expenses (B Budget)	-	28,459	(28,459)		
Capital Outlay	760,707	31,283	729,424	4%	
11.1.003.5.003 - Proj.General Imprvmt Total	760,707	59,742	700,965	8%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__					
Operating Expenses (B Budget)	6,000	11,456	(5,456)	191%	(I)
Capital Outlay	472,900	105,918	366,982	22%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total	478,900	117,373	361,527	25%	
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)		(J)
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	45,857	59,446	44%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	235,803	45,857	189,946	19%	
11.1.003.5.67 - Repl Resv/Acq.BOCC.FY19-20 Parking Projects					
Capital Outlay	-	25,950	(25,950)		Pending Adjustment
11.1.003.5.67 - Repl Resv/Acq.BOCC.FY19-20 Parking Projects Total	-	25,950	(25,950)		
003 Gen Accts Total	1,502,319	259,325	1,242,994	17%	
11 Repl Resv/Acq Total	1,502,319	259,325	1,242,994	17%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - PD.Indigent Public Defense Grant					
Personnel Expenses	375,381	269,978	105,403	72%	
Operating Expenses (B Budget)	156,366	43,849	112,517	28%	
Capital Outlay	70,290	34,772	35,518	49%	
15.1.060.4.70 - PD.Indigent Public Defense Grant Total	602,037	348,599	253,438	58%	
060 Public Defndr Total	602,037	348,599	253,438	58%	
128 JDET Ctr					
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm					
Personnel Expenses	33,829	23,657	10,172	70%	
Operating Expenses (B Budget)	44,416	23,670	20,746	53%	
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Total	78,245	47,327	30,918	60%	
128 JDET Ctr Total	78,245	47,327	30,918	60%	

Kootenai County
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
132 AMP					
15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Cr					
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 Cr Total	50,456	10,981	39,475	22%	
132 AMP Total	50,456	10,981	39,475	22%	
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	43,412	32,050	11,362	74%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	43,412	32,050	11,362	74%	
139 Juv Pro Total	43,412	32,050	11,362	74%	
15 JF Total	774,150	438,957	335,193	57%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.001 - Bus Svc.Grants.FTA ID-2018-001-00 Grant					
Personnel Expenses	176,200	85,942	90,258	49%	
Operating Expenses (B Budget)	830,833	471,892	358,941	57%	
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	557,834	479,199	54%	
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant					
Operating Expenses (B Budget)	401,161	45,770	355,391	11%	
Capital Outlay	200,000	-	200,000	0%	
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant Total	601,161	45,770	555,391	8%	
20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant					
Operating Expenses (B Budget)	548	3,373	(2,825)	616%	Pending Adjustment
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)	-	718	(718)		
Capital Outlay	490,656	-	490,656	0%	
20.1.070.4.030 - Bus Svc.Grants.FTA ID-90-X130 Grant Total	490,656	718	489,938	0%	
20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant					
Operating Expenses (B Budget)	-	514	(514)		
Capital Outlay	977,370	976,855	515	100%	
20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant Total	977,370	977,369	1	100%	Completed
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant					
Operating Expenses (B Budget)	-	8	(8)		
Capital Outlay	1,190,584	304,034	886,550	26%	
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant Total	1,190,584	304,043	886,541	26%	
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	125,059	135,677	48%	
Capital Outlay	14,500	-	14,500	0%	
20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant Total	275,236	125,059	150,177	45%	

Kootenai County
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20.1.070.4.091 - Bus Svc.Grants.FTA ID-2019-001-00 Grant					
Personnel Expenses	-	35,151	(35,151)		New Grant
Operating Expenses (B Budget)	-	138,736	(138,736)		
20.1.070.4.091 - Bus Svc.Grants.FTA ID-2019-001-00 Grant Total	-	173,888	(173,888)		
070 Bus Svc Total	5,931,867	2,188,054	3,743,813	37%	
20 Public Transport Total	5,931,867	2,188,054	3,743,813	37%	
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	63,012	1	100%	
31.1.004.4.846 - Tax Supprt.NI Fair RV Grant Phase 2 Total	63,013	63,012	1	100%	
004 Tax Supprt Total	63,013	63,012	1	100%	Completed
31 CO Fair Total	63,013	63,012	1	100%	
32 NWC					
002 Dept					
32.1.002.4.161 - NWC.Grants.IECWMA					
Operating Expenses (B Budget)	3,181	3,181	(0)	100%	
32.1.002.4.161 - NWC.Grants.IECWMA Total	3,181	3,181	(0)	100%	
002 Dept Total	3,181	3,181	(0)	100%	Completed
32 NWC Total	3,181	3,181	(0)	100%	
34 Hist Society					
004 Tax Supprt					
34.1.004.4.176 - Hist Society.Grant.Historic Preserv Comm					
Operating Expenses (B Budget)	-	7,896	(7,896)		New Grant
34.1.004.4.176 - Hist Society.Grant.Historic Preserv Comm Total	-	7,896	(7,896)		
004 Tax Supprt Total	-	7,896	(7,896)		
34 Hist Society Total	-	7,896	(7,896)		
35 Parks					
002 Dept					
35.1.002.5.153 - Parks.Proj.CO Boat Launch					
Operating Expenses (B Budget)	-	3,110	(3,110)		Pending Adjustment
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	-	3,110	(3,110)		
002 Dept Total	-	3,110	(3,110)		
35 Parks Total	-	3,110	(3,110)		
50 Constructn					
101 Airport					
50.1.101.4.816 - Airport .Grants.AIP 45 Master Plan__					
Operating Expenses (B Budget)	-	400	(400)		Grant Over Spent
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%	

Kootenai County
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
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	7,704	203,741	4%	
50.1.155.4.888 - WW-Harrison Breakwater 2016 BG Total	211,445	7,704	203,741	4%	
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	7,704	1,350,831	1%	
50 Constructn Total	1,367,509	21,754	1,345,755	2%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr.					
Capital Outlay	928,500	279,714	648,786	30%	
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	928,500	279,714	648,786	30%	
182 Ramsey Trnsfr Stn Total	928,500	279,714	648,786	30%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	409,111	161,155	247,956	39%	
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total	409,111	161,155	247,956	39%	
183 Prairie Trnsfr Stn Total	409,111	161,155	247,956	39%	
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	842,728	2,278,065	27%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	3,120,793	842,728	2,278,065	27%	
190 Fighting Creek Total	3,170,793	848,439	2,322,354	27%	
60 SW Total	4,602,220	1,291,401	3,310,819	28%	
Grand Total	14,301,731	4,305,483	9,996,248	30%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	1,977	4,658	30%	
10.2.001.0 - Clerk.Elected Offcl.Indir Admin Total						
		6,635	1,977	4,658	30%	
201-Auditor						
	Personnel Expenses	1,225,587	835,457	390,130	68%	
	Operating Expenses (B Budget)	47,446	29,228	18,218	62%	
201-Auditor Total						
		1,273,033	864,684	408,349	68%	
205-Elections						
	Personnel Expenses	285,834	217,322	68,512	76%	
	Operating Expenses (B Budget)	384,850	314,716	70,134	82%	
205-Elections Total						
		670,684	532,038	138,646	79%	
209-Recorders						
	Personnel Expenses	412,118	259,748	152,370	63%	
	Operating Expenses (B Budget)	22,310	8,289	14,021	37%	
	Capital Outlay	100,230	6,880	93,350	7%	
209-Recorders Total						
		534,658	274,917	259,741	51%	
221-Dist. Crt-Clerks						
	Personnel Expenses	3,139,715	2,207,562	932,153	70%	
	Operating Expenses (B Budget)	14,266	2,636	11,630	18%	
221-Dist. Crt-Clerks Total						
		3,153,981	2,210,199	943,782	70%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	560,266	237,130	323,136	42%	
246 County asst-KMC IPH Total						
		560,266	237,130	323,136	42%	
40.002 Indigent Admin						
	Personnel Expenses	331,502	224,502	107,000	68%	
	Operating Expenses (B Budget)	26,145	4,219	21,926	16%	
40.002 Indigent Admin Total						
		357,647	228,721	128,926	64%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	794,450	285,656	508,794	36%	
40.245-Indigent Co. Asst Total						
		794,450	285,656	508,794	36%	
Grand Total						
		7,351,354	4,635,322	2,716,032	63%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	405,019	160,522	72%	
	Operating Expenses (B Budget)	273,755	108,854	164,901	40%	
	Capital Outlay	20,000	-	20,000	0%	
001 Elected Official Total		859,296	513,873	345,423	60%	
Grand Total		859,296	513,873	345,423	60%	

Kootenai County
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019
Assessor's Expenditure Budget Status Report
(See **Note References** on Page 27)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Elected Offcl						
	Personnel Expenses	723,944	530,995	192,950	73%	
	Operating Expenses (B Budget)	94,986	72,858	22,128	77%	
001 Elected Offcl Total		818,930	603,852	215,078	74%	
413 DMV-CDA						
	Personnel Expenses	1,058,142	744,341	313,801	70%	
	Operating Expenses (B Budget)	26,911	19,610	7,301	73%	
413 DMV-CDA Total		1,085,053	763,950	321,103	70%	
417 DMV-PF						
	Operating Expenses (B Budget)	15,931	9,785	6,146	61%	
417 DMV-PF Total		15,931	9,785	6,146	61%	
421 Appraisal						
	Personnel Expenses	1,992,263	1,409,220	583,043	71%	
	Operating Expenses (B Budget)	77,642	39,524	38,118	51%	
	Capital Outlay	7,200	7,200	0	100%	(K)
421 Appraisal Total		2,077,105	1,455,944	621,161	70%	
425 Land Records						
	Personnel Expenses	589,682	401,041	188,641	68%	
	Operating Expenses (B Budget)	27,499	18,596	8,903	68%	
425 Land Records Total		617,181	419,637	197,544	68%	
Grand Total		4,614,200	3,253,169	1,361,031	71%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Coroner's Expenditure Budget Status Report

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

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
001 Coroner						
	Personnel Expenses	204,497	152,228	52,269	74%	
	Operating Expenses (B Budget)	210,471	79,468	131,003	38%	
	Capital Outlay	25,000	5,502	19,498	22%	
001 Coroner Total		439,968	237,197	202,771	54%	
Grand Total		439,968	237,197	202,771	54%	

Coroner Grants

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
10.5.001.4.540 - ISACC Toxicology Coroner Grant						
	Operating Expenses (B Budget)	0	2,026	(2,026)		Pending Adjustment
10.5.001.4.540 - ISACC Toxicology Coroner Grant Total		0	2,026	(2,026)		
Total Admin & Operation		0	2,026	(2,026)		

Kootenai County

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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	591,824	230,694	72%	
	Operating Expenses (B Budget)	265,607	197,640	67,967	74%	
001	Elected Offcl Total	1,088,125	789,464	298,661	73%	
049	Auto Shop					
	Personnel Expenses	205,817	149,096	56,721	72%	
	Operating Expenses (B Budget)	18,646	13,650	4,996	73%	
049	Auto Shop Total	224,463	162,746	61,717	73%	
114	OEM					
	Personnel Expenses	253,545	149,820	103,725	59%	
	Operating Expenses (B Budget)	10,676	7,252	3,424	68%	
114	OEM Total	264,221	157,072	107,149	59%	
120	911					
	Personnel Expenses	2,237,442	1,635,752	601,690	73%	
	Operating Expenses (B Budget)	87,953	62,352	25,601	71%	
	Capital Outlay	84,488	2,725	81,763	3%	
120	911 Total	2,409,883	1,700,829	709,054	71%	
124	911 - Enhncd Sys					
	Personnel Expenses	397,918	279,503	118,415	70%	
	Operating Expenses (B Budget)	1,102,732	778,255	324,477	71%	
	Capital Outlay	1,420,319	642,784	777,535	45%	
124	911 - Enhncd Sys Total	2,920,969	1,700,542	1,220,427	58%	
603	Civil					
	Personnel Expenses	657,841	488,659	169,182	74%	(L)
	Operating Expenses (B Budget)	25,919	22,500	3,419	87%	
603	Civil Total	683,760	511,158	172,602	75%	
604	Animal Cntrl					
	Personnel Expenses	169,420	110,852	58,568	65%	
	Operating Expenses (B Budget)	35,328	28,535	6,793	81%	
604	Animal Cntrl Total	204,748	139,387	65,361	68%	
605	Patrol					
	Personnel Expenses	6,900,088	4,789,656	2,110,432	69%	
	Operating Expenses (B Budget)	593,697	536,892	56,805	90%	
	Capital Outlay	705,425	640,239	65,186	91%	
605	Patrol Total	8,199,210	5,966,787	2,232,423	73%	(M)
620	Detective					
	Personnel Expenses	1,888,436	1,443,221	445,215	76%	
	Operating Expenses (B Budget)	90,457	56,711	33,746	63%	
620	Detective Total	1,978,893	1,499,932	478,961	76%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	399,361	186,270	68%	
	Operating Expenses (B Budget)	22,507	22,035	472	98%	(N)
625 Drivers Lic Total		608,138	421,396	186,742	69%	
630 Records						
	Personnel Expenses	548,801	423,053	125,748	77%	
	Operating Expenses (B Budget)	11,244	10,161	1,083	90%	(O)
630 Records Total		560,045	433,213	126,832	77%	
635 SWAT						
	Operating Expenses (B Budget)	45,156	28,540	16,616	63%	
635 SWAT Total		45,156	28,540	16,616	63%	
640 Search & Resc						
	Operating Expenses (B Budget)	31,163	35,964	(4,801)	115%	(P)
	Capital Outlay	925	-	925	0%	
640 Search & Resc Total		32,088	35,964	(3,876)	112%	
660 Jail Ops						
	Personnel Expenses	9,829,381	7,384,549	2,444,832	75%	
	Operating Expenses (B Budget)	3,806,592	2,613,424	1,193,168	69%	
	Capital Outlay	112,811	33,901	78,910	30%	
660 Jail Ops Total		13,748,784	10,031,873	3,716,911	73%	
685 Rec Safety						
	Personnel Expenses	11,510	17,033	(5,523)	148%	Pending Adjustment
	Operating Expenses (B Budget)	137,390	87,630	49,760	64%	
	Capital Outlay	148,544	50,590	97,954	34%	
685 Rec Safety Total		297,444	155,253	142,191	52%	
Grand Total		33,265,927	23,734,156	9,531,771	71%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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)	-	2,462	2,462		
Revenue Total	51,890	8,917	(42,973)	17%	
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	51,890	-	51,890	0%	
Other Services and Expenses	-	9	(9)		
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	-	8,908	8,908		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
Revenue					
Fines and Forfeitures	-	37,088	37,088		
Fund Balance Appropriation	108,009	-	(108,009)	0%	
Revenue Total	108,009	37,088	(70,921)	34%	
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	108,009	-	108,009	0%	
Travel and Professional Development	-	5,510	(5,510)		
Op Expense Total	108,009	5,510	102,499	5%	
Capital Outlay	-	10,204	(10,204)		
Expenses Total	108,009	15,714	92,295	15%	
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure	-	21,374	(163,215)		
Net Gain (Loss) KCSO Drug Seizure activity	-	30,282	(154,308)		

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	100,979	113,036	47%	
10.6.114.4.115 - OEM.WUI 15WFM-Kootenai__ Total		214,015	100,979	113,036	47%	
10.6.114.4.127 - OEM.2017 SHSP GPD-067-00-01						
	Operating Expenses (B Budget)	53,895	49,304	4,591	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	49,304	12,591	80%	
10.6.114.4.128 - SH.OEM.2018 SHSP SS-0040-S01__						
	Operating Expenses (B Budget)	173,307	9,140	164,167	5%	
	Capital Outlay	25,600	0	25,600	0%	
10.6.114.4.128 - SH.OEM.2018 SHSP SS-0040-S01__ Total		198,907	9,140	189,767	5%	
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%	Pending Adjustment
	Capital Outlay	-	21,303	(21,303)		
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants Total		61,297	21,303	39,994	35%	
15.6.605.4.614 - SH.Patrol.Ptrnrshp for Succ LE						
	Personnel Expenses	11,654	9,686	1,968	83%	
	Operating Expenses (B Budget)	10,261	7,341	2,920	72%	
15.6.605.4.614 - SH.Patrol.Ptrnrshp for Succ LE Total		21,915	17,027	4,888	78%	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol						
	Personnel Expenses	894	40,293	(39,399)	4507%	Pending Adjustment
	Operating Expenses (B Budget)	-	1,028	(1,028)		
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol Total		894	41,321	(40,427)	4622%	
15.6.640.5.559 - JF.Sheriff.S&R.Proj.Project Life Saver						
	Operating Expenses (B Budget)	1,465	0	1,465	0%	
15.6.640.5.559 - JF.Sheriff.S&R.Proj.Project Life Saver Total		1,465	0	1,465	0%	
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	17,032	(715)	104%	Pending Adjustment
	Operating Expenses (B Budget)	-	11,683	(11,683)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total		16,317	28,716	(12,399)	176%	
Grand Total		644,930	287,370	357,560	45%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Prosecuting Attorney's Expenditure Budget Status Report

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

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
10.7.050.0 - PA.Civil Division.Admin						
	Personnel Expenses	731,803	531,726	200,077	73%	
	Operating Expenses (B Budget)	29,086	23,154	5,932	80%	
10.7.050.0 - PA.Civil Division.Admin Total		760,889	554,879	206,010	73%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	371,561	260,163	111,398	70%	
	Operating Expenses (B Budget)	84,127	55,771	28,356	66%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		455,688	315,934	139,754	69%	
10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__						
	Operating Expenses (B Budget)	19,811	12,148	7,663	61%	
10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__ Total		19,811	12,148	7,663	61%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	316,678	228,946	87,732	72%	
	Operating Expenses (B Budget)	8,789	3,541	5,248	40%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		325,467	232,487	92,980	71%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	3,088,856	2,222,908	865,948	72%	
	Operating Expenses (B Budget)	145,612	124,546	21,066	86%	(Q)
15.7.001.3 - Justice Fund.PA.Operations Total		3,234,468	2,347,454	887,014	73%	
Total Admin & Operation		4,796,323	3,462,903	1,333,420	72%	

Prosecutor Grants

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.137.4.137-Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	4,761	3,602	1,159	76%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		4,761	3,602	1,159	76%	
Total Admin & Operation		4,761	3,602	1,159	76%	

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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					
Personnel Expenses	1,963,317	1,387,989	575,328	71%	
Operating Expenses (B Budget)	658,019	525,520	132,499	80%	
Capital Outlay	18,041	12,428	5,613	69%	
Total	2,639,377	1,925,937	713,440	73%	
252 Drug Court					
Operating Expenses (B Budget)	29,720	16,625	13,095	56%	
252 Drug Court Total	29,720	16,625	13,095	56%	
253 D.U.I. Court					
Personnel Expenses	-	367	(367)		
Operating Expenses (B Budget)	33,272	14,533	18,739	44%	
253 D.U.I. Court Total	33,272	14,901	18,371	45%	
254 Mental Health Court					
Personnel Expenses	70,623	51,303	19,320	73%	
Operating Expenses (B Budget)	29,226	42,120	(12,894)	144%	(R)
254 Mental Health Court Total	99,849	93,423	6,426	94%	
001 DC-Elected Offcl Total	2,802,218	2,050,885	751,333	73%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,000	6,942	8,058	46%	
Total	15,000	6,942	8,058	46%	
Fund 455 Court Interlock Device Total	15,000	6,942	8,058	46%	
Grand Total	2,817,218	2,057,828	759,390	73%	

Kootenai County
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019
County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	9,675,511	9,446,937	(228,574)	98%
13 Liability Insurance	685,820	681,999	(3,821)	99%
15 Justice Fund	31,292,813	31,181,570	(111,243)	100%
30 Airport	263,729	264,650	921	100%
31 County Fair	75,000	76,121	1,121	101%
32 Noxious Weed Cntrl	316,578	315,881	(697)	100%
33 Health District	755,549	754,414	(1,135)	100%
34 Historical Society	15,000	14,973	(27)	100%
35 Parks	346,002	344,617	(1,385)	100%
40 Indigent	-	13,734	13,734	-
45 District Court	1,607,600	1,602,625	(4,975)	100%
46 Revaluation	2,565,685	2,559,527	(6,158)	100%
47 Emergency Medical System	2,657,324	2,623,536	(33,788)	99%
49 Aquifer Protection	390,808	398,963	8,155	102%
Grand Total	50,647,419	50,279,547	(367,872)	99%

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	-	13,247	13,247	
	Property Taxes, 2016	-	37,796	37,796	
	Property Taxes, 2017	-	92,750	92,750	
	Property Taxes, 2018	9,375,511	9,201,367	(174,144)	98.1%
	Spec'l Assmnt Taxes, 2015 & Prior	-	2,580	2,580	
	Spec'l Assmnt Taxes, 2016	-	4,511	4,511	
	Spec'l Assmnt Taxes, 2017	-	4,699	4,699	
	Spec'l Assmnt Taxes, 2018	-	45,920	45,920	
	Late Prop Tx Chrg & Int.	300,000	44,066	(255,934)	14.7%
10 General Fund Total		9,675,511	9,446,937	(228,574)	97.6%
13 Liab Ins	Property Taxes, 2015 & Prior	-	981	981	
	Property Taxes, 2016	-	2,478	2,478	
	Property Taxes, 2017	-	3,116	3,116	
	Property Taxes, 2018	685,820	673,095	(12,725)	98.1%
	Late Prop Tx Chrg & Int.	-	2,329	2,329	
13 Liability Insurance Total		685,820	681,999	(3,821)	99.4%
15 JF	Property Taxes, 2015 & Prior	-	36,439	36,439	
	Property Taxes, 2016	-	91,644	91,644	
	Property Taxes, 2017	-	231,181	231,181	
	Property Taxes, 2018	31,292,813	30,711,900	(580,913)	98.1%
	Late Prop Tx Chrg & Int.	-	110,406	110,406	
15 Justice Fund Total		31,292,813	31,181,570	(111,243)	99.6%
30 Airport	Property Taxes, 2015 & Prior	-	427	427	
	Property Taxes, 2016	-	845	845	
	Property Taxes, 2017	-	3,324	3,324	
	Property Taxes, 2018	263,729	258,844	(4,885)	98.1%
	Late Prop Tx Chrg & Int.	-	1,209	1,209	
30 Airport Total		263,729	264,650	921	100.3%
31 CO Fair	Property Taxes, 2015 & Prior	-	210	210	
	Property Taxes, 2016	-	346	346	
	Property Taxes, 2017	-	1,481	1,481	
	Property Taxes, 2018	75,000	73,593	(1,407)	98.1%
	Late Prop Tx Chrg & Int.	-	491	491	
31 County Fair Total		75,000	76,121	1,121	101.5%
32 NWC	Property Taxes, 2015 & Prior	-	418	418	
	Property Taxes, 2016	-	1,019	1,019	
	Property Taxes, 2017	-	2,546	2,546	
	Property Taxes, 2018	316,578	310,702	(5,876)	98.1%
	Late Prop Tx Chrg & Int.	-	1,195	1,195	
32 Noxious Weed Control Total		316,578	315,881	(697)	99.8%
33 Health Dist	Property Taxes, 2015 & Prior	-	1,038	1,038	
	Property Taxes, 2016	-	2,544	2,544	
	Property Taxes, 2017	-	6,369	6,369	
	Property Taxes, 2018	755,549	741,517	(14,032)	98.1%
	Late Prop Tx Chrg & Int.	-	2,947	2,947	
33 Health District Total		755,549	754,414	(1,135)	99.8%

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 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	-	22	22	
	Property Taxes, 2016	-	52	52	
	Property Taxes, 2017	-	127	127	
	Property Taxes, 2018	15,000	14,713	(287)	98.1%
	Late Prop Tx Chrg & Int.	-	60	60	
34 Historical Society Total		15,000	14,973	(27)	99.8%
35 Parks	Property Taxes, 2015 & Prior	-	397	397	
	Property Taxes, 2016	-	964	964	
	Property Taxes, 2017	-	2,483	2,483	
	Property Taxes, 2018	346,002	339,581	(6,421)	98.1%
	Late Prop Tx Chrg & Int.	-	1,193	1,193	
35 Parks Total		346,002	344,617	(1,385)	99.6%
40 Indigent	Property Taxes, 2015 & Prior	-	1,818	1,818	
	Property Taxes, 2016	-	1,258	1,258	
	Property Taxes, 2017	-	8,283	8,283	
	Late Prop Tx Chrg & Int.	-	2,375	2,375	
40 Indigent Total		-	13,734	13,734	
45 Dist Crt	Property Taxes, 2015 & Prior	-	2,038	2,038	
	Property Taxes, 2016	-	4,811	4,811	
	Property Taxes, 2017	-	12,213	12,213	
	Property Taxes, 2018	1,607,600	1,577,748	(29,852)	98.1%
	Late Prop Tx Chrg & Int.	-	5,814	5,814	
45 District Court Total		1,607,600	1,602,625	(4,975)	99.7%
46 Reval	Property Taxes, 2015 & Prior	-	3,344	3,344	
	Property Taxes, 2016	-	8,011	8,011	
	Property Taxes, 2017	-	20,531	20,531	
	Property Taxes, 2018	2,565,685	2,518,061	(47,624)	98.1%
	Late Prop Tx Chrg & Int.	-	9,580	9,580	
46 Revaluation Total		2,565,685	2,559,527	(6,158)	99.8%
47 EMS	Property Taxes, 2015 & Prior	-	3,254	3,254	
	Property Taxes, 2016	-	8,199	8,199	
	Property Taxes, 2017	-	21,069	21,069	
	Property Taxes, 2018	2,657,324	2,581,263	(76,061)	97.1%
	Late Prop Tx Chrg & Int.	-	9,751	9,751	
47 EMS Total		2,657,324	2,623,536	(33,788)	98.7%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2015 & Prior	-	855	855	
	Special Assessment Taxes, 2016	-	2,957	2,957	
	Special Assessment Taxes, 2017	-	5,029	5,029	
	Special Assessment Taxes, 2018	390,808	387,649	(3,159)	99.2%
	Late Prop Tx Chrg & Int.	-	2,473	2,473	
49 Aquifer Protection Total		390,808	398,963	8,155	102.1%
Grand Total		50,647,419	50,279,547	(367,872)	99.3%

Kootenai County

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	13,460,162	11,533,220	(1,926,942)	86%
11 Replacement Resv	-	130,857	130,857	***
13 Liab Ins	-	3,347	3,347	0%
14 Health Insurance	9,962,963	7,255,831	(2,707,132)	73%
15 Justice Fund	8,897,296	6,964,449	(1,932,847)	78%
154 Jail Commissary	67,301	54,300	(13,001)	81%
155 Sheriff Donation	27,950	122,658	94,708	439%
158 KCSO Drug Seizure	-	46,005	46,005	0%
18 Centennial Trail	20,000	18,000	(2,000)	90%
19 Tourism Promotion	500	1,129	629	226%
20 Public Transport	5,930,973	1,572,334	(4,358,639)	27%
30 Airport	791,551	609,269	(182,282)	77%
301 Airport Sewer Fund	45,000	34,608	(10,392)	77%
31 CO Fair	54,034	81,760	27,726	151%
32 Noxious Weed	3,381	5,181	1,800	153%
35 Parks	31,126	91,005	59,879	292%
36 Snowmobile	74,007	25,874	(48,133)	35%
37 County Vessel	647,070	598,351	(48,719)	92%
38 Public Access	(46,349)	7,243	53,592	-16%
40 Indigent fund	415,000	411,316	(3,684)	99%
45 District Court	1,078,294	951,638	(126,657)	88%
455 Court Interlock	15,000	13,711	(1,289)	91%
47 Emergency Medical Svc	139,911	105,274	(34,637)	75%
49 Aquifer Prot	100,000	75,000	(25,000)	75%
50 Construction Fund	1,367,509	(6,809)	(1,374,318)	0%
60 Solid Waste	12,985,000	11,678,439	(1,306,561)	90%
Grand Total	56,067,679	42,383,989	(13,683,690)	76%

KOOTENAI COUNTY

UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Summary Cash Listing

From October 1, 2018 to June 30, 2019

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Total Increase</u>	<u>Total Decrease</u>	<u>Ending Balance</u>
10	General Fund	15,227,460	42,178,544	37,249,414	20,156,590
11	Replacement Rsrv/Acquisition	12,684,633	244,570	1,813,662	11,115,542
12	Unemployment Insurance Fund	2,149,138	35,641,931	37,535,039	256,030
13	Liability Insurance Fund	198,289	774,926	798,587	174,628
14	Health Insurance Fund	2,407,276	7,280,857	8,375,002	1,313,132
15	Justice Fund	4,820,213	44,538,617	34,040,741	15,318,090
154	Jail Commissary	165,867	54,300	43,789	176,377
155	Sheriff Donation	90,753	33,751	67,965	56,539
158	Drug Seizure - KCSO Patrol	167,659	46,423	23,901	190,181
18	Centennial Trail Fund	92,236	33,500	1,245	124,491
19	Tourism Promotion Fund	978	1,273	1,273	978
20	Public Transportation Fund	289,554	1,330,507	2,230,437	(610,376) (*)
30	Airport	823,434	1,213,879	1,086,522	950,790
301	Airport Sewer	129,617	65,433	38,318	156,732
31	County Fair Fund	4	573,993	533,353	40,645
32	Noxious Weed Fund	59,353	321,602	201,995	178,961
33	Health District Fund	156,177	788,201	600,409	343,969
34	Historical Society	73	24,597	28,046	(3,376) (C)
35	Parks and Recreation Fund	227,833	440,032	293,632	374,232
36	Snowmobile Fund	189,693	36,769	81,131	145,331
37	County Vessel Fund	134,283	785,916	457,571	462,629
38	Public Access Fund	20,978	7,243	-	28,220
40	Indigent Fund	4,059,334	634,041	822,621	3,870,754
45	District Court Fund	42,735	3,610,646	2,711,090	942,291
455	Court Interlock Fund	108,514	23,892	12,925	119,481
46	Revaluation	605,096	2,645,445	1,882,678	1,367,863
47	Emergency Management Fund	16,157	2,771,633	1,883,175	904,615
49	Aquifer Protection Dstr Fund	715,052	473,963	335,989	853,027
50	Construction Fund	53	49,716	78,331	(28,562) (*)
60	Solid Waste Fund	27,473,147	12,122,320	8,480,250	31,115,217
862	Sheriff Evidence Trust	21,207	11,720	145	32,783
880	PA Civil Forfeiture Trust	35,939	13,310	35,212	14,037

(*) 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					Sub-Total	FY 19 Unassigned Fund Balance
			Restricted	FY19 Committed for Operations	FY19 Committed		Assigned		
					Cap Project Carry overs				
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 3rd Quarter FY 2019 ending June 30, 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	20,613,667	(17,169,134)	3,444,532	20,111,837
11 Replacement Resv/Acq	11,244,010	130,857	(259,325)	(128,468)	11,115,542
13 Liability Insurance	199,291	766,624	(791,287)	(24,663)	174,628
14 Health Insurance	1,451,179	6,569,004	(7,501,413)	(932,409)	518,769
15 Justice Fund	5,666,426	38,610,011	(29,123,803)	9,486,207	15,152,634
154 Jail Commissary	165,803	54,300	(44,531)	9,769	175,572
155 Sheriff Donation	-	122,658	(66,119)	56,539	56,539
158 Sheriff Drug Seizure	159,899	46,005	(15,723)	30,282	190,181
18 Centennial Trail	100,236	25,500	(1,245)	24,255	124,491
19 Tourism Promo	978	1,129	(1,129)	-	978
20 Public Transport	-	1,573,228	(2,188,054)	(614,826)	(614,826) (*)
30 Airport	876,169	894,253	(905,271)	(11,018)	865,151
301 Airport Sewer Fund	96,239	64,608	(36,352)	28,255	124,494
31 County Fair	39,855	157,438	(156,648)	790	40,645
32 Noxious Weed Ctrl	46,709	323,907	(191,620)	132,287	178,996
33 Health District	158,314	786,063	(600,409)	185,654	343,969
34 Historical Society	840	14,931	(19,146)	(4,215)	(3,376) (C)
35 Parks	213,284	445,941	(286,022)	159,919	373,203
36 Snowmobile	185,263	27,727	(67,659)	(39,932)	145,331
37 County Vessel	207,884	606,325	(365,143)	241,182	449,065
38 Public Access	20,983	7,243	-	7,243	28,225
40 Indigent	3,882,029	434,412	(514,377)	(79,965)	3,802,064
45 District Court	305,626	2,663,033	(2,050,885)	612,148	917,774
455 Court Interlock	112,713	13,711	(6,942)	6,768	119,481
46 Revaluation	611,301	2,632,143	(1,875,581)	756,562	1,367,863
47 Emergency Medical Services	40,344	2,735,037	(2,775,381)	(40,344)	-
49 Aquifer Protection	620,171	444,867	(212,011)	232,856	853,027
50 Construction	-	(6,809)	(21,754)	(28,562)	(28,562) (*)
60 Solid Waste	53,202,360	11,212,869	(7,027,472)	4,185,398	57,387,758
Grand Total	96,275,211	91,970,682	(74,274,438)	17,696,243	113,971,454

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

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Departments that have significant expenditures exceeding budget by more than 85% are explained below.

Department-Program	Budget Classification	YTD - FY 2019		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	
BOCC Departments:						
010 B & G	Personnel Expenses	329,210	244,647	84,563	74%	
	Operating Expenses (B Budget)	278,495	214,339	64,156	77%	
	Capital Outlay	9,800	9,800	-	100%	(A)
010 B & G Total		617,505	468,785	148,720	76%	
053 Liability Ins	Operating Expenses (B Budget)	795,890	791,287	4,603	99%	(B)
053 Liability Ins Total		795,890	791,287	4,603	99%	
101 Airport	Personnel Expenses	703,358	507,144	196,214	72%	
	Operating Expenses (B Budget)	428,849	425,788	3,061	99%	(C)
	Capital Outlay	90,000	8,692	81,308	10%	
101 Airport Total		1,222,207	941,624	280,583	77%	
155 Waterways	Personnel Expenses	191,181	129,195	61,986	68%	
	Operating Expenses (B Budget)	76,779	54,869	21,910	71%	
	Capital Outlay	8,000	8,130	(130)	102%	(D)
155 Waterways Total		275,960	192,193	83,767	70%	
167 Snowmobile St Mgmt	Personnel Expenses	22,683	28,890	(6,207)	127%	
	Operating Expenses (B Budget)	22,980	24,874	(1,894)	108%	
167 Snowmobile St Mgmt Total		45,663	53,764	(8,101)	118%	(E)
35.1.002.3 - Parks.Dept.Ops	Personnel Expenses	245,274	169,723	75,551	69%	
	Operating Expenses (B Budget)	91,608	68,566	23,042	75%	
	Capital Outlay	23,250	21,525	1,725	93%	(F)
35.1.002.3 - Parks.Dept.Ops Total		360,132	259,814	100,318	72%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch	Operating Expenses (B Budget)	44,385	19,969	24,416	45%	
	Capital Outlay	3,000	3,130	(130)	104%	(G)
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		47,385	23,098	24,287	49%	

Over Budget Explanation:

- (A) BOCC, B&G:** Capital - Budgeted Courthouse HVAC replacement
- (B) BOCC, Liability Insurance:** Operating - Full ICRMP liability insurance premiums
- (C) BOCC, Airport:** Operating - Overbudget by \$10.5k professional services, \$5k non-capital purchases, \$40k maintenance and repairs
- (D) BOCC, Waterways:** Capital - \$3k Budgeted snowplow, \$5k Budgeted dump truck (Both split with Parks)
- (E) BOCC, State Snowmobile:** All significant winter operation costs recorded as of quarter end.
- (F) BOCC, Parks:** Capital - \$15k Budgeted floating log boom at Hayden spillway, \$6.5k Budgeted dump truck
- (G) BOCC, Parks, Boat Launch:** Capital - \$3k Budgeted snowplow (Split with Waterways)

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Departments that have significant expenditures exceeding budget by more than 85% are explained below.

Department-Program	Budget Classification	YTD - FY 2019		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	
BOCC Departments (continued):						
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%	(H)
11.1.003.5.51 - Proj.Jail Exp Project FY17__						
	Operating Expenses (B Budget)	6,000	11,456	(5,456)	191%	(I)
	Capital Outlay	472,900	105,918	366,982	22%	
	11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total	478,900	117,373	361,527	25%	
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)		(J)
Assessor Departments:						
421 Appraisal						
	Personnel Expenses	1,992,263	1,409,220	583,043	71%	
	Operating Expenses (B Budget)	77,642	39,524	38,118	51%	
	Capital Outlay	7,200	7,200	0	100%	(K)
	421 Appraisal Total	2,077,105	1,455,944	621,161	70%	
Sheriff Departments:						
603 Civil						
	Personnel Expenses	657,841	488,659	169,182	74%	
	Operating Expenses (B Budget)	25,919	22,500	3,419	87%	(L)
	603 Civil Total	683,760	511,158	172,602	75%	
605 Patrol						
	Personnel Expenses	6,900,088	4,789,656	2,110,432	69%	
	Operating Expenses (B Budget)	593,697	536,892	56,805	90%	
	Capital Outlay	705,425	640,239	65,186	91%	
	605 Patrol Total	8,199,210	5,966,787	2,232,423	73%	(M)

Over Budget Explanation:

(H) BOCC, IT, Proj.Admin Cabling Project: Project finished

(I) BOCC, Jail Expansion: Operating - \$8k phone supplies, \$3.2k Jail boiler repair

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

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

(L) Sheriff, Civil: Operating - \$8.2k fuel, \$3.7k vehicle maintenance, and \$2k mobile printers

(M) Sheriff, Patrol: Operating - \$56k uniforms, \$132k weapons/self defense equipment, \$35k ammo/gun supplies, \$18k other professional services, \$167k vehicle maintenance and fuel
 Capital - Budgeted \$192k radios, \$424k vehicles

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 3rd Quarter FY 2019 ending June 30, 2019

Departments that have significant expenditures exceeding budget by more than 85% are explained below.

Department-Program	Budget Classification	YTD - FY 2019		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	%used	
Sheriff Departments (continued):						
625 Drivers License	Personnel Expenses	585,631	399,361	186,270	68%	
	Operating Expenses (B Budget)	22,507	22,035	472	98%	(N)
625 Drivers License Total		608,138	421,396	186,742	69%	
630 Records	Personnel Expenses	548,801	423,053	125,748	77%	
	Operating Expenses (B Budget)	11,244	10,161	1,083	90%	(O)
630 Records Total		560,045	433,213	126,832	77%	
640 Search & Resc	Operating Expenses (B Budget)	31,163	35,964	(4,801)	115%	
	Capital Outlay	925	-	925	0%	
640 Search & Resc Total		32,088	35,964	(3,876)	112%	(P)
Prosecutor Departments:						
15.7.001.3-JF.Prosecutor.Operations	Personnel Expenses	3,088,856	2,222,908	865,948	72%	
	Operating Expenses (B Budget)	145,612	124,546	21,066	86%	(Q)
15.7.001.3-JF.Prosecutor.Operations		3,234,468	2,347,454	887,014	73%	
District Court:						
254 Mental Health Court	Personnel Expenses	70,623	51,303	19,320	73%	
	Operating Expenses (B Budget)	29,226	42,120	(12,894)	144%	(R)
254 Mental Health Court Total		99,849	93,423	6,426	94%	

Over Budget Explanation:

(N) Sheriff, Drivers License: Operating - Budgeted \$12k annual software maintenance, \$4.5k security services

(O) Sheriff, Records: Operating - \$5k office supplies, \$2k uniforms

(P) Sheriff, Search and Rescue: Sheriff S&R - Budget of \$16.7k, Spent \$11.9k = 71%
 Volunteer S&R - Budget of \$14.5k, Spent \$24k = 166%, Budget will be adjusted at year-end.

(Q) Prosecutor, Ops: Operating - Budgeted \$26.9k association dues, \$31.5k professional reference materials

(R) District Court, Mental Health Court: Operating - Overbudget by \$15.3k other professional services

Kootenai County
Schedule of Grant Activity, through June 30, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting			Org Set
							Last Report Period End	Next Report Period End	Grant Period	
							Sent	Due		
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	4/23/2019	6/30/2019 7/30/2019	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	3/7/2019	6/30/2019 7/30/2019	Variable	1/23/2018 - 1/23/2022 30.1.101.3.106	
AMP Keith Hutcheson	DOJ 2015-FJ-AX-0007 OVVW CTIP Grant	\$226,844			\$104,140 \$122,704	6/10/2019	6/30/2019 7/30/2019	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	
BOCC Jody Bieze	US Dept of Transportation ID-90-X130-03 FTA Grant X130	\$3,504,858	Hard-Dollar/ In-Kind	\$2,488,578	\$489,937	5/3/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	\$886,542	5/3/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	2/11/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	\$135,400 \$1,724,077	5/3/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	\$474,340	5/3/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	\$0 \$518,239	—	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	\$0 \$795,588	—	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	\$1,649,069 \$347,731	5/3/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	2/11/2019 - 20.1.070.4.091	
BOCC Jody Bieze	US Dept of Transportation ID-2019-010-00 FTA Grant 2019-010	\$95,000	Hard-Dollar/ In-Kind	\$24,000	\$0	—	—	9/30/2019 10/30/2019	5/17/2019 - 20.1.070.4.092	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5310 Purchase of Service	\$544,000	Hard-Dollar/ In-Kind	\$136,000	\$555,390 \$124,610	2/4/2019	—	Variable	4/1/2015 - 9/30/2019 20.1.070.4.010	

Kootenai County
Schedule of Grant Activity, through June 30, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting			
							Last Report Period End	Next Report Period End	Grant Period	
							Sent	Due	Org Set	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5339 Transit Intermodal	\$655,587	Hard-Dollar/ In-Kind	\$163,897	\$0	2/4/2019	10/1/2017 - 9/30/2019	Variable	20.1.070.4.039	
100% Funds Used										
BOCC Jody Bieze	Idaho Transportation Dept ITD-5339 Transit Center	\$277,809	Hard-Dollar/ In-Kind	\$69,452	\$347,261		10/1/2016 - 9/30/2019	Variable	20.1.070.4.039	
BOCC Jody Bieze	Idaho State Historical Society CLG-2018-008 Historic Preservation	\$8,000	In-Kind	\$8,000	\$7,896	6/30/2019 7/30/2019	9/30/2019 10/30/2019		5/31/2019 - 9/30/2019 34.1.004.4.176	
BOCC Jody Bieze	Idaho State Historical Society CLG-2019-004 Historic Preservation	\$13,000	In-Kind	\$13,000	\$0	6/30/2019 7/30/2019	9/30/2019 10/30/2019		2/1/2019 - 9/30/2020 34.1.004.4.176	
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	4/16/2019	6/30/2019	Variable	7/1/2017 - 6/30/2019 31.1.004.4.846	
100% Funds Used										
Coroner Warren Keene	ID Dept of Health & Welfare HC982600 ISACC Toxicology Coroner Grant	\$2,550		\$0	\$2,550	6/26/2019	5/28/2019 5/28/2019	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	\$3,622	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	\$3,385	6/28/2019	6/30/2019 7/30/2019		7/1/2018 - 6/30/2019 10.7.137.4.137	
Noxious Weeds Jake Strange	ID Dept of Agriculture 2018 IECWMA Cost Share COOP Weed Management	\$66,811		\$0	\$66,811	5/10/2018	12/31/2018 1/30/2019		3/16/2018 - 12/1/2018 32.1.002.4.161	
100% Funds Used										
OEM Sandy Von Behren	ID Dept of Lands 15WFM-Kootenai 2015 WUJ KC HFT Proj	\$240,000	In-Kind	\$30,000	\$113,037	7/18/2018	6/30/2019 7/30/2019	9/30/2019 10/30/2019	1/21/2016 - 11/30/2019 10.1.114.4.115	
OEM Sandy Von Behren	ID Dept of Lands 18WFM-Kootenai 2018 WUJ KC HFT Proj	\$240,000	In-Kind	\$26,841	\$0		6/30/2019 7/30/2019	9/30/2019 10/30/2019	6/11/2019 - 11/30/2022 10.1.114.4.114	
OEM Sandy Von Behren	ID Bureau Homeland Sec EMS-2017-EP-00003-S01 2017 EMPG	\$96,904	Hard-Dollar	\$100,098	\$0	1/3/2019	3/31/2019 4/30/2019		10/1/2016 - 9/30/2018 10.1.114.2	
100% Funds Used										
OEM Sandy Von Behren	ID Bureau Homeland Sec DHS-17-GPD-067-00-01 2017 SHSP	\$182,840		\$0	\$170,248	6/10/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	4/1/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	10/1/2017 - 9/30/2019 10.1.114.2	

Kootenai County
Schedule of Grant Activity, through June 30, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		Grant Period
							Last Report Period End	Next Report Period End	
							Sent	Due	
Org Set									
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2018-SS-0040-S01 2018 SHSP	\$198,907	\$0	\$98,926	\$99,981	6/13/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	\$22,909	1/31/2017	6/30/2019 7/30/2019	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	\$246,000	\$0	—	6/30/2019 7/30/2019	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	\$247,494	\$0	—	6/30/2019 7/30/2019	Variable	10/2/2017 - 3/29/2019 50.1.155.4.881
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW19-1-28-1 WIF-Harrison Breakwater Phase #1	\$325,000	Hard-Dollar	\$653,596	\$0	—	6/30/2019 7/30/2019	Variable	7/1/2018 - 6/30/2019 50.1.155.4.889
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW20-1-28-2 WIF-Harrison Breakwater Phase #1	\$350,000	Hard-Dollar	\$535,620	\$0	—	6/30/2019 7/30/2019	Variable	7/1/2019 - 6/30/2020 50.1.155.4.890
PUBLIC DEFENDER Jamie Woods	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	\$253,437	\$225,292	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	6/30/2019 7/30/2019	9/30/2019 10/30/2019	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	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	—	6/30/2019 7/30/2019	9/30/2019 10/30/2019	10/1/2017 - 9/30/2021 15.6.605.4.611
SHERIFF Tammy Exley	US Dept of Justice ISP-Byrne JAG Livescan	\$19,750	\$0	\$168	\$19,582	1/30/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	11/20/2018 - 7/31/2019 15.6.660.4.617
SHERIFF Tammy Exley	Idaho Transportation Dept FY19 Traffic Mobilization Highway Safety Mobilization	\$4,794	\$0	\$0	\$4,794	4/1/2019	2/20/2019	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	\$21,915	\$0	\$2,348	\$19,567	6/20/2019	—	—	12/10/2018 - 6/20/2019 15.6.605.4.614

Kootenai County
Schedule of Grant Activity, through June 30, 2019

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		Grant Period
							Last Report Period End	Next Report Period End	
							Sent	Due	
Org Set									
SHERIFF Tammy Exley	ID Office of Drug Policy FY20 PFS LE Partnership For Success Law Enforcement	\$76,578	\$0	\$76,578	\$0	—	—	9/30/2019 10/30/2019	12/10/2018 - 6/20/2019 15.6.605.4.614
SHERIFF Tammy Exley	Idaho Transportation Dept FY19 Alive @ 25 Alive @ 25	\$1,000	\$0	\$0	\$1,000	6/26/2019	5/17/2019	Variable	10/1/2018 - 9/30/2019 15.6.605.4.612
SHERIFF Tammy Exley	Idaho Dept of Parks & Rec 2019-FY19 RBS Boater Safety	\$102,240	Hard-Dollar	\$116,928	\$36,432	—	6/30/2019 7/30/2019	9/30/2019 10/30/2019	10/1/2018 - 9/30/2019 37.6.685.4.681
SHERIFF Tammy Exley	Dept of Agriculture 2019 Invasive Species Invasive Species	\$246,968	\$0	\$185,365	\$61,603	5/14/2019	6/30/2019 7/30/2019	9/30/2019 10/30/2019	3/8/2019 - 10/31/2019 15.6.605.5.621
SHERIFF Jeremy Geurin	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	ID Bureau Homeland Sec D4252H 911 HMGP	\$57,062	Hard-Dollar	\$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	6/30/2019 7/30/2019	9/30/2019 10/30/2019	11/1/2017 - 10/31/2019 10.6.124.4.627
SHERIFF / 911 Collin McRoy	ID Emerg Communications 2019-0275-1 IPSCC Grant - E911	\$10,625	\$0	\$10,625	\$0	—	6/30/2019 7/30/2019	9/30/2019 10/30/2019	11/1/2018 - 10/31/2020 10.6.124.4.627
GRAND TOTALS		\$17,432,600	\$7,537,959	\$8,940,446	\$16,035,190				
		Total Grant Fund Awards	Total Grant Match	Total Remaining Funds	Total Current Expenses				