

Kootenai County
2nd Quarter FY 2020 - UNAUDITED
Budget Status Report
March 31,2020



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April 28, 2020

To: Elected Officials

From: Auditor's Office

2nd Quarter FY 2020 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Second Quarter Fiscal Year 2020 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 (ktaylor@kcgov.us or x1669) or Melissa Merrifield (mmerrifield@kcgov.us or x1653).

Jim Brannon, Clerk

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
1 BOCC					
	Personnel Expenses	19,015,625	8,788,635	10,226,990	46%
	Operating Expenses (B Budget)	29,910,179	12,643,632	17,266,547	42%
	Capital Outlay	2,969,806	1,044,648	1,925,158	35%
1 BOCC Total		51,895,610	22,476,915	29,418,695	43%
2 Clerk					
	Personnel Expenses	5,891,514	2,659,611	3,231,903	45%
	Operating Expenses (B Budget)	1,882,218	717,037	1,165,181	38%
	Capital Outlay	231,280	111,430	119,850	48%
2 Clerk Total		8,005,012	3,488,078	4,516,934	44%
3 Treasurer					
	Personnel Expenses	601,257	283,542	317,715	47%
	Operating Expenses (B Budget)	272,588	66,555	206,033	24%
3 Treasurer Total		873,845	350,097	523,748	40%
4 Assessor					
	Personnel Expenses	4,458,405	2,068,735	2,389,670	46%
	Operating Expenses (B Budget)	260,662	75,898	184,764	29%
	Capital Outlay	269,313	131,999	137,314	49%
4 Assessor Total		4,988,380	2,276,632	2,711,748	46%
5 Coroner					
	Personnel Expenses	249,560	118,374	131,186	47%
	Operating Expenses (B Budget)	221,031	71,714	149,317	32%
5 Coroner Total		470,591	190,088	280,503	40%
6 Sheriff					
	Personnel Expenses	26,248,722	12,645,293	13,603,429	48%
	Operating Expenses (B Budget)	6,283,725	3,428,692	2,855,033	55%
	Capital Outlay	3,210,171	1,296,037	1,914,134	40%
6 Sheriff Total		35,742,618	17,370,022	18,372,596	49%
7 Prosecuting Attorney					
	Personnel Expenses	4,913,549	2,401,514	2,512,035	49%
	Operating Expenses (B Budget)	256,352	132,416	123,936	52%
7 Prosecuting Attorney Total		5,169,901	2,533,930	2,635,971	49%
8 District Court					
	Personnel Expenses	2,121,773	1,034,120	1,087,653	49%
	Operating Expenses (B Budget)	875,509	373,492	502,017	43%
	Capital Outlay	5,613	0	5,613	0%
8 District Court Total		3,002,895	1,407,612	1,595,283	47%
Sub Total		110,148,852	50,093,376	60,055,476	45%
Combined Grants and Projects		20,204,442	3,963,039	16,241,403	20%
Grand Total		130,353,294	54,056,415	76,296,879	41%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Budget Reconciliation - All County Operations

FY2020 Published Budget Expenses

\$ 101,598,129

Capital Appropriation Carry-over from FY2019

Solid Waste Landfill & Other Capital Projects	\$ 1,634,156	
Solid Waste Improvements	1,136,658	
911 Projects	807,644	
Parking Projects	318,148	
Jail Expansion	309,906	
Sheriff Projects	174,206	
BOCC Facilities 5YR Projects	161,060	
IT Projects	98,971	
Recorder's Archiving Project	93,350	
Airport Project	69,603	
Sheriff Evidence Storage Remodel	26,167	
Sheriff Recruiting Project	26,167	
Centennial Trail Project	13,555	
Coroner Remodel	13,057	
District Court Projects	5,613	
<i>Total Budget Carry-over Adjustments</i>		4,888,261

Grants & Project Amendments

Transportation Grants	5,086,021	
Parks and Waterways	1,844,204	
Public Defender Grant	1,230,049	
OEM Grants	592,431	
North Idaho Fair Grant	531,915	
Sheriff Grants/Donations	519,479	
Airport Grant/Project	131,401	
JDC Grant	75,446	
Adult Misdemeanor Grant	42,830	
REC Safety Project/Grant	35,000	
District Court Project	26,681	
JPRO Grant	10,678	
KCSO Drug Seizure	9,800	
JDIV Grant	6,339	
Treasurer Project	5,387	
<i>Total Grant/Project Amendments</i>		10,147,661

Other Budgetary Elements

EMS Budget	\$ 2,940,953	
Internal Services including Health Insurance	10,778,290	
<i>Total Other Budgetary Elements</i>		13,719,243

Current Budgeted Expense- Accounting System Total

\$ 130,353,294

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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

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

		Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Department	Expense Classification					
001 Elected Offcl	Personnel Expenses	686,640	310,893	375,747	45%	(A)
	Operating Expenses (B Budget)	24,440	13,193	11,247	54%	
001 Elected Offcl Total		711,080	324,086	386,994	46%	
002 Department	Personnel Expenses	4,471,756	2,200,849	2,270,907	49%	
	Operating Expenses (B Budget)	3,969,876	194,985	3,774,891	5%	
	Capital Outlay	156,278	144,183	12,095	92%	
002 Department Total		8,597,910	2,540,017	6,057,893	30%	
003 General Accts	Personnel Expenses	174,419	7,258	167,161	4%	
	Operating Expenses (B Budget)	2,422,039	1,028,862	1,393,177	42%	
003 General Accts Total		2,596,458	1,036,120	1,560,338	40%	
004 Tax Support	Operating Expenses (B Budget)	931,066	483,069	447,997	52%	
004 Tax Support Total		931,066	483,069	447,997	52%	
005 Resource Mgmt Office	Personnel Expenses	219,975	107,959	112,016	49%	
	Operating Expenses (B Budget)	19,660	2,107	17,553	11%	
005 Resource Mgmt Office Total		239,635	110,065	129,570	46%	
010 B & G	Personnel Expenses	330,296	163,326	166,970	49%	
	Operating Expenses (B Budget)	299,478	170,586	128,892	57%	
010 B & G Total		629,774	333,912	295,862	53%	
018 Veterans Svc	Personnel Expenses	112,360	52,795	59,565	47%	
	Operating Expenses (B Budget)	12,077	3,162	8,915	26%	
018 Veterans Svc Total		124,437	55,957	68,480	45%	
020 Comm Develop	Personnel Expenses	2,140,061	991,282	1,148,779	46%	
	Operating Expenses (B Budget)	115,840	48,119	67,721	42%	
020 Comm Develop Total		2,255,901	1,039,402	1,216,500	46%	
030 Print Center	Personnel Expenses	201,048	98,361	102,687	49%	
	Operating Expenses (B Budget)	78,611	40,628	37,983	52%	
030 Print Center Total		279,659	138,990	140,669	50%	
040 IT	Personnel Expenses	1,513,572	674,122	839,450	45%	
	Operating Expenses (B Budget)	1,392,037	712,124	679,913	51%	
	Capital Outlay	463,598	208,993	254,605	45%	
040 IT Total		3,369,207	1,595,240	1,773,967	47%	
053 Liability Ins	Operating Expenses (B Budget)	810,701	789,808	20,893	97%	
053 Liability Ins Total		810,701	789,808	20,893	97%	
056 Health Ins	Personnel Expenses	6,750	3,285	3,465	49%	
	Operating Expenses (B Budget)	10,761,540	5,176,473	5,585,067	48%	
056 Health Ins Total		10,768,290	5,179,758	5,588,532	48%	
057 Wellness Program	Operating Expenses (B Budget)	10,000	3,188	6,812	32%	
057 Wellness Program Total		10,000	3,188	6,812	32%	
060 Public Defndr	Personnel Expenses	2,990,882	1,333,003	1,657,879	45%	
	Operating Expenses (B Budget)	266,769	126,232	140,537	47%	
060 Public Defndr Total		3,257,651	1,459,235	1,798,416	45%	
101 Airport	Personnel Expenses	726,679	347,147	379,532	48%	
	Operating Expenses (B Budget)	449,329	224,488	224,841	50%	
	Capital Outlay	219,603	29,889	189,714	14%	
101 Airport Total		1,395,611	601,524	794,087	43%	
128 JDET Ctr	Personnel Expenses	2,648,100	1,238,987	1,409,113	47%	
	Operating Expenses (B Budget)	198,206	91,542	106,664	46%	
128 JDET Ctr Total		2,846,306	1,330,528	1,515,778	47%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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	822,592	374,010	448,582	45%	
	Operating Expenses (B Budget)	79,878	38,751	41,127	49%	
132 AMP Total		902,470	412,761	489,709	46%	
139 Juv Pro	Personnel Expenses	1,191,605	555,942	635,663	47%	
	Operating Expenses (B Budget)	78,235	30,031	48,204	38%	
139 Juv Pro Total		1,269,840	585,973	683,867	46%	
155 Waterways	Personnel Expenses	211,538	102,024	109,514	48%	
	Operating Expenses (B Budget)	76,779	27,355	49,424	36%	
155 Waterways Total		288,317	129,379	158,938	45%	
165 Snowmobile	Operating Expenses (B Budget)	3,900	2,325	1,575	60%	
165 Snowmobile Total		3,900	2,325	1,575	60%	
167 Snowmobile St Mgmt	Personnel Expenses	29,435	23,181	6,254	79%	
	Operating Expenses (B Budget)	41,462	39,353	2,109	95%	
167 Snowmobile St Mgmt Total		70,897	62,534	8,363	88%	(C)
170 Aquifer Prot Dist	Operating Expenses (B Budget)	554,859	75,182	479,677	14%	
170 Aquifer Prot Dist Total		554,859	75,182	479,677	14%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,940,953	1,817,368	1,123,585	62%	P-Tax Pass-Through Acct
173 Emergency Svc Cont Total		2,940,953	1,817,368	1,123,585	62%	
182 Ramsey Trnsfr Stn	Personnel Expenses	128,701	7,199	121,502	6%	
	Operating Expenses (B Budget)	1,472,875	487,125	985,750	33%	
	Capital Outlay	268,822	188,692	80,130	70%	
182 Ramsey Trnsfr Stn Total		1,870,398	683,016	1,187,382	37%	(D)
183 Prairie Trnsfr Stn	Personnel Expenses	3,510	1,488	2,022	42%	
	Operating Expenses (B Budget)	1,037,476	330,604	706,872	32%	
	Capital Outlay	427,164	373,826	53,338	88%	
183 Prairie Trnsfr Stn Total		1,468,150	705,918	762,232	48%	(E)
187 Rural Sys	Personnel Expenses	2,360	597	1,763	25%	
	Operating Expenses (B Budget)	520,785	189,874	330,911	36%	
187 Rural Sys Total		523,145	190,471	332,674	36%	
190 Fighting Creek	Personnel Expenses	8,912	2,358	6,554	26%	
	Operating Expenses (B Budget)	1,136,750	393,045	743,705	35%	
	Capital Outlay	1,434,341	99,065	1,335,276	7%	
190 Fighting Creek Total		2,580,003	494,468	2,085,535	19%	
650 Maint	Personnel Expenses	394,434	192,571	201,863	49%	
	Operating Expenses (B Budget)	204,558	104,052	100,506	51%	
650 Maint Total		598,992	296,622	302,370	50%	
Grand Total		51,895,610	22,476,915	29,418,695	43%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020
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	174,419	7,258	167,161	4%	
	Operating Expenses (B Budget)	1,345,615	614,914	730,701	46%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total						
		1,520,034	622,172	897,862	41%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	1,076,424	413,948	662,476	38%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total						
		1,076,424	413,948	662,476	38%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	20,055	5,453	14,602	27%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total						
		20,055	5,453	14,602	27%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,000	553	447	55%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total						
		1,000	553	447	55%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	80,000	60,000	20,000	75%	(F)
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total						
		80,000	60,000	20,000	75%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	249,183	106,869	142,314	43%	
	Operating Expenses (B Budget)	89,279	16,872	72,407	19%	
	Capital Outlay	49,650	49,200	450	99%	(G)
32.1.002.3 - NWC.BOCC.Dept.Ops Total						
		388,112	172,941	215,171	45%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	500	-	500	0%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total						
		500	-	500	0%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	804,126	402,063	402,063	50%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total						
		804,126	402,063	402,063	50%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	25,885	15,000	10,885	58%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total						
		25,885	15,000	10,885	58%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	269,068	129,648	139,420	48%	
	Operating Expenses (B Budget)	87,949	67,545	20,404	77%	
	Capital Outlay	84,611	91,426	(6,815)	108%	
35.1.002.3 - Parks.Dept.Ops Total						(H)
		441,628	288,619	153,009	65%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	45,385	15,648	29,737	34%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total						
		45,385	15,648	29,737	34%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	214,526	106,742	107,784	50%	
	Operating Expenses (B Budget)	3,590,632	64,097	3,526,535	2%	
	Capital Outlay	22,017	3,557	18,460	16%	
60.1.002.2 - SW.Dept Admin Total						
		3,827,175	174,396	3,652,779	5%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	3,738,979	1,857,589	1,881,390	50%	
	Operating Expenses (B Budget)	46,131	7,896	38,235	17%	
60.1.002.3 - SW.Dept.Ops Total						
		3,785,110	1,865,485	1,919,625	49%	
Grand Total						
		12,015,434	4,036,279	7,979,155	34%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020
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					
001 Elected Offcl					
10.1.001.4.803 - GF.BOCC.Elected Offcl.Grants.5311- RTAP__ Operating Expenses (B Budget)	-	1,102	(1,102)		Yr.-End Bgt Adj
10.1.001.4.803 - GF.BOCC.Elected Offcl.Grants.5311- RTAP__ Total	-	1,102	(1,102)		
001 Elected Offcl Total	-	1,102	(1,102)		
040 IT					
10.1.040.5.48 - IT.Proj.Admin Cabling Proj Operating Expenses (B Budget)	3,678	-	3,678	0%	
10.1.040.5.48 - IT.Proj.Admin Cabling Proj Total	3,678	-	3,678	0%	
040 IT Total	3,678	-	3,678	0%	
10 GF Total	3,678	1,102	2,576	30%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.003 - Proj.General Imprvmt Capital Outlay	5,029,117	31,318	4,997,800	1%	
11.1.003.5.003 - Proj.General Imprvmt Total	5,029,117	31,318	4,997,800	1%	
11.1.003.5.195 - Repl Resv/Acq.Proj.Covid-19 Cty Wide Expenses Operating Expenses (B Budget)	-	7,086	(7,086)		(I)
11.1.003.5.195 - Repl Resv/Acq.Proj.Covid-19 Cty Wide Expenses Total	-	7,086	(7,086)		
11.1.003.5.51 - Proj.Jail Exp Project FY17__ Operating Expenses (B Budget)	-	14,702	(14,702)		
Capital Outlay	209,906	108,084	101,822	51%	
11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total	209,906	122,786	87,120	58%	
11.1.003.5.52 - Repl Resv/Acq.Proj.Compton Bldg Sewer 2020__ Capital Outlay	100,000	5,830	94,170	6%	
11.1.003.5.52 - Repl Resv/Acq.Proj.Compton Bldg Sewer 2020__ Total	100,000	5,830	94,170	6%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Capital Outlay	26,167	-	26,167	0%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Total	26,167	-	26,167	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Operating Expenses (B Budget)	220,974	26,418	194,556	12%	
Capital Outlay	194,593	51,900	142,693	27%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	415,567	78,318	337,249	19%	
11.1.003.5.67 - Repl Resv/Acq.BOCC.FY19-20 Parking Projects Capital Outlay	298,148	292,306	5,842	98%	(J)
11.1.003.5.67 - Repl Resv/Acq.BOCC.FY19-20 Parking Projects Total	298,148	292,306	5,842	98%	
11.1.003.5.68 - Repl Resv/Acq.BOCC.Coroner WR Remodel Prj Capital Outlay	93,057	87,938	5,119	94%	(K)
11.1.003.5.68 - Repl Resv/Acq.BOCC.Coroner WR Remodel Prj Total	93,057	87,938	5,119	94%	
003 Gen Accts Total	6,171,962	625,581	5,546,381	10%	
11 Repl Resv/Acq Total	6,171,962	625,581	5,546,381	10%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - PD.Indigent Public Defense Grant Personnel Expenses	1,476,609	461,410	1,015,199	31%	
Operating Expenses (B Budget)	137,400	20,631	116,769	15%	
Capital Outlay	83,000	-	83,000	0%	
15.1.060.4.70 - PD.Indigent Public Defense Grant Total	1,697,009	482,041	1,214,968	28%	
060 Public Defndr Total	1,697,009	482,041	1,214,968	28%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
128 JDET Ctr					
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm					
Personnel Expenses	33,328	18,409	14,919	55%	
Operating Expenses (B Budget)	42,383	19,226	23,157	45%	
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Total	75,711	37,636	38,075	50%	
128 JDET Ctr Total	75,711	37,636	38,075	50%	
132 AMP					
15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt					
Personnel Expenses	40,988	14,126	26,862	34%	
Operating Expenses (B Budget)	1,842	-	1,842	0%	
15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt Total	42,830	14,126	28,704	33%	
132 AMP Total	42,830	14,126	28,704	33%	
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	46,450	23,258	23,192	50%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	46,450	23,258	23,192	50%	
139 Juv Pro Total	46,450	23,258	23,192	50%	
15 JF Total	1,862,000	557,060	1,304,940	30%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.001 - Bus Svc.Grants.FTA ID-2018-001-00 Grant					
Personnel Expenses	5,067	5,067	(0)	100%	
Operating Expenses (B Budget)	217,420	21,388	196,032	10%	
Capital Outlay	30,000	-	30,000	0%	
20.1.070.4.001 - Bus Svc.Grants.FTA ID-2018-001-00 Grant Total	252,487	26,455	226,032	10%	
20.1.070.4.009 - Public Tran.Bus Svc.Grants.FTA Gen Ctb					
Personnel Expenses	-	-	-		
20.1.070.4.009 - Public Tran.Bus Svc.Grants.FTA Gen Ctb Total	-	-	-		
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant					
Operating Expenses (B Budget)	184,589	23,583	161,006	13%	
Capital Outlay	343,253	-	343,253	0%	
20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant Total	527,842	23,583	504,259	4%	
20.1.070.4.020 - Public Transport.FTA ID-2020-001-00 Grant					
Personnel Expenses	65,000	14,471	50,529	22%	
Operating Expenses (B Budget)	1,761,741	83	1,761,658	0%	
20.1.070.4.020 - Public Transport.FTA ID-2020-001-00 Grant Total	1,826,741	14,554	1,812,187	1%	
20.1.070.4.026 - Public Transport.Grants.FTA-CARES Act					
Operating Expenses (B Budget)	-	38	(38)		Pending Award
20.1.070.4.026 - Public Transport.Grants.FTA-CARES Act Total	-	38	(38)		
20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant					
Operating Expenses (B Budget)	16,950	16,950	-	100%	
Capital Outlay	22,952	-	22,952	0%	
20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant Total	39,902	16,950	22,952	42%	
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant					
Capital Outlay	41,374	15,541	25,833	38%	
20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant Total	41,374	15,541	25,833	38%	
20.1.070.4.083 - .Bus Svc.FTA ID-2018-003-00 Grant					
Operating Expenses (B Budget)	10,500	60,055	(49,555)	572%	
Capital Outlay	413,122	(92,026)	505,148	-22%	
20.1.070.4.083 - .Bus Svc.FTA ID-2018-003-00 Grant Total	423,622	(31,971)	455,593	-8%	
20.1.070.4.084 - Bus Svc.Grants.FTA ID-2018-004-00 Grant					
Operating Expenses (B Budget)	65,000	50	64,950	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	50	795,538	0%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant					Pending Bgt Adj
Operating Expenses (B Budget)	-	34,453	(34,453)		
20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant Total	-	34,453	(34,453)		
20.1.070.4.091 - Bus Svc.Grants.FTA ID-2019-001-00 Grant					
Personnel Expenses	181,501	78,495	103,006	43%	
Operating Expenses (B Budget)	1,200,527	260,559	939,968	22%	
20.1.070.4.091 - Bus Svc.Grants.FTA ID-2019-001-00 Grant Total	1,382,028	339,054	1,042,974	25%	
20.1.070.4.092 - Pub Tran.Bus Svc.FTA ID-2019-010-00 Grant					
Operating Expenses (B Budget)	120,000	12,406	107,594	10%	
20.1.070.4.092 - Pub Tran.Bus Svc.FTA ID-2019-010-00 Grant Total	120,000	12,406	107,594	10%	
070 Bus Svc Total	5,409,584	451,114	4,958,470	8%	
20 Public Transport Total	5,409,584	451,114	4,958,470	8%	
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 Support					
Capital Outlay	531,915	15,200	516,715	3%	
004 Tax Support Total	531,915	15,200	516,715	3%	
31 CO Fair Total	531,915	15,200	516,715	3%	
34 Hist Society					
004 Tax Support					
Operating Expenses (B Budget)	-	4,901	(4,901)		Pending Bgt Adj
004 Tax Support Total	-	4,901	(4,901)		
34 Hist Society Total	-	4,901	(4,901)		
35 Parks					
002 Dept					
35.1.002.5.153 - Parks.Proj.CO Boat Launch					(L)
Operating Expenses (B Budget)	-	19,929	(19,929)		
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	-	19,929	(19,929)		
002 Dept Total	-	19,929	(19,929)		
35 Parks Total	-	19,929	(19,929)		
50 Constructn					
101 Airport					
50.1.101.4.817 - Constructn.AIP 47 Construct Taxiway D__					Pending Bgt Adj
Operating Expenses (B Budget)	2	506	(504)	25300%	
Capital Outlay	139,499	77,772	61,727	56%	
50.1.101.4.817 - Constructn.AIP 47 Construct Taxiway D__ Total	139,501	78,278	61,223	56%	
101 Airport Total	139,501	78,278	61,223	56%	
155 WW					
50.1.155.4.878 - WW-Harrison Breakwater 2018 BG					
Capital Outlay	215,451	6,250	209,201	3%	
50.1.155.4.878 - WW-Harrison Breakwater 2018 BG Total	215,451	6,250	209,201	3%	
50.1.155.4.881 - WW-Harrison Breakwater 2019 BG__					
Capital Outlay	439,536	-	439,536	0%	
50.1.155.4.881 - WW-Harrison Breakwater 2019 BG__ Total	439,536	-	439,536	0%	
50.1.155.4.889 - Constrct.Grants.WW-WIF Harrison Brkwater 2019					
Operating Expenses (B Budget)	328,597	-	328,597	0%	
Capital Outlay	325,000	-	325,000	0%	
50.1.155.4.889 - Constrct.Grants.WW-WIF Harrison Brkwater 2019 Total	653,597	-	653,597	0%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 27)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
50.1.155.4.890 - Constrct.Grants.WW-WIF Harrison Brkwater 2020					
Operating Expenses (B Budget)	185,620	-	185,620	0%	
Capital Outlay	350,000	-	350,000	0%	
50.1.155.4.890 - Constrct.Grants.WW-WIF Harrison Brkwater 2020 Total	535,620	-	535,620	0%	
155 WW Total	1,844,204	6,250	1,837,954	0%	
50 Constructn Total	1,983,705	84,528	1,899,177	4%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr.					
Capital Outlay	1,280,381	1,013,886	266,495	79%	(M)
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	1,280,381	1,013,886	266,495	79%	
182 Ramsey Trnsfr Stn Total	1,280,381	1,013,886	266,495	79%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	205,251	21,020	184,231	10%	
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total	205,251	21,020	184,231	10%	
183 Prairie Trnsfr Stn Total	205,251	21,020	184,231	10%	
187 Rural Sys					
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	171,723	2,680	169,043	2%	
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total	171,723	2,680	169,043	2%	
187 Rural Sys Total	171,723	2,680	169,043	2%	
190 Fighting Creek					
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	94,289	-	94,289	0%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	94,289	-	94,289	0%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	1,431,275	1,049,781	381,494	73%	(N)
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	1,431,275	1,049,781	381,494	73%	
190 Fighting Creek Total	1,525,564	1,049,781	475,783	69%	
60 SW Total	3,182,919	2,087,366	1,095,553	66%	
Grand Total	19,155,763	3,846,782	15,308,981	20%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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
001 Elected Official						
	Operating Expenses (B Budget)	5,487	732	4,755	13%	
001 Elected Official Total		5,487	732	4,755	13%	
201-Auditor						
	Personnel Expenses	1,343,026	632,249	710,778	47%	
	Operating Expenses (B Budget)	46,320	12,822	33,498	28%	
201-Auditor Total		1,389,346	645,071	744,275	46%	
205-Elections						
	Personnel Expenses	336,729	134,635	202,094	40%	
	Operating Expenses (B Budget)	504,877	240,567	264,310	48%	
	Capital Outlay	118,930	111,430	7,500	94%	(0)
205-Elections Total		960,536	486,632	473,904	51%	
209-Recorders						
	Personnel Expenses	383,530	166,370	217,160	43%	
	Operating Expenses (B Budget)	18,272	2,542	15,730	14%	
	Capital Outlay	93,350	-	93,350	0%	
209-Recorders Total		495,152	168,912	326,240	34%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	441,330	203,147	238,183	46%	
246 County asst-KMC IPH Total		441,330	203,147	238,183	46%	
40.002 Indigent Admin						
	Personnel Expenses	346,701	99,851	246,850	29%	
	Operating Expenses (B Budget)	38,000	15,257	22,743	40%	
40.002 Indigent Admin Total		384,701	115,108	269,593	30%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	794,450	231,591	562,859	29%	
40.245-Indigent Co. Asst Total		794,450	231,591	562,859	29%	
45.2.221.3 - District Court Clerk						
	Personnel Expenses	3,405,677	1,613,602	1,792,075	47%	
	Operating Expenses (B Budget)	22,566	7,609	14,957	34%	
	Capital Outlay	19,000	-	19,000	0%	
45.2.221.3 - District Court Clerk Total		3,447,243	1,621,211	1,826,032	47%	
45.2.221.3.223 - District Court Clerk - Compliance						
	Personnel Expenses	75,851	12,904	62,947	17%	
	Operating Expenses (B Budget)	10,916	2,770	8,146	25%	
45.2.221.3.223 - District Court Clerk - Compliance Total		86,767	15,674	71,093	18%	
Grand Total		8,005,012	3,488,078	4,516,934	44%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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	601,257	283,542	317,715	47%	
	Operating Expenses (B Budget)	272,588	66,555	206,033	24%	
001 Elected Official Total		873,845	350,097	523,748	40%	
Grand Total		873,845	350,097	523,748	40%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020
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	686,640	327,170	359,470	48%	(P)
	Operating Expenses (B Budget)	92,739	15,668	77,071	17%	
	Capital Outlay	82,478	82,569	(91)	100%	
001 Elected Offcl Total		861,857	425,408	436,449	49%	
413 DMV-CDA						
	Personnel Expenses	1,192,321	517,575	674,746	43%	
	Operating Expenses (B Budget)	29,188	3,061	26,127	10%	
413 DMV-CDA Total		1,221,509	520,636	700,873	43%	
417 DMV-PF						
	Operating Expenses (B Budget)	18,625	5,747	12,878	31%	
417 DMV-PF Total		18,625	5,747	12,878	31%	
421 Appraisal						
	Personnel Expenses	2,019,497	948,052	1,071,445	47%	
	Operating Expenses (B Budget)	102,824	49,022	53,802	48%	
	Capital Outlay	186,835	49,430	137,405	26%	
421 Appraisal Total		2,309,156	1,046,504	1,262,652	45%	
425 Land Records						
	Personnel Expenses	559,947	275,937	284,010	49%	
	Operating Expenses (B Budget)	17,286	2,400	14,886	14%	
425 Land Records Total		577,233	278,336	298,897	48%	
Grand Total		4,988,380	2,276,632	2,711,748	46%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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	249,560	118,374	131,186	47%	
	Operating Expenses (B Budget)	221,031	71,714	149,317	32%	
001 Coroner Total		470,591	190,088	280,503	40%	
Grand Total		470,591	190,088	280,503	40%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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	729,168	383,149	346,019	53%	
	Operating Expenses (B Budget)	298,167	137,509	160,658	46%	
001 Elected Offcl Total		1,027,335	520,659	506,676	51%	
002 Professional Standards Training						
	Personnel Expenses	551,971	102,338	449,633	19%	
	Operating Expenses (B Budget)	22,849	1,835	21,014	8%	
002 Professional Standards Training Total		574,820	104,173	470,647	18%	
049 Auto Shop						
	Personnel Expenses	216,457	105,536	110,922	49%	
	Operating Expenses (B Budget)	19,157	9,456	9,701	49%	
049 Auto Shop Total		235,614	114,991	120,623	49%	
114 OEM						
	Personnel Expenses	263,624	130,537	133,087	50%	
	Operating Expenses (B Budget)	19,229	4,522	14,707	24%	
114 OEM Total		282,853	135,060	147,793	48%	
120 911						
	Personnel Expenses	2,456,664	1,171,003	1,285,661	48%	
	Operating Expenses (B Budget)	89,215	37,112	52,103	42%	
	Capital Outlay	123,806	92,311	31,495	75%	(Q)
120 911 Total		2,669,685	1,300,426	1,369,259	49%	
124 911 - Enhncd Sys						
	Personnel Expenses	419,228	204,845	214,383	49%	
	Operating Expenses (B Budget)	1,096,268	584,494	511,774	53%	
	Capital Outlay	1,915,764	1,007,518	908,246	53%	
124 911 - Enhncd Sys Total		3,431,260	1,796,857	1,634,403	52%	
603 Civil						
	Personnel Expenses	634,850	313,770	321,080	49%	
	Operating Expenses (B Budget)	29,699	16,857	12,842	57%	
	Capital Outlay	126,940	83,893	43,047	66%	(R)
603 Civil Total		791,489	414,520	376,969	52%	
604 Animal Cntrl						
	Personnel Expenses	181,621	83,588	98,033	46%	
	Operating Expenses (B Budget)	42,795	17,764	25,031	42%	
604 Animal Cntrl Total		224,416	101,352	123,064	45%	
605 Patrol						
	Personnel Expenses	7,150,578	3,602,264	3,548,314	50%	
	Operating Expenses (B Budget)	580,945	299,632	281,313	52%	
	Capital Outlay	778,960	65,800	713,160	8%	
605 Patrol Total		8,510,483	3,967,697	4,542,786	47%	
620 Detective						
	Personnel Expenses	1,951,225	1,068,672	882,553	55%	
	Operating Expenses (B Budget)	102,533	47,045	55,488	46%	
620 Detective Total		2,053,758	1,115,717	938,041	54%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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	629,604	296,408	333,196	47%	(S)
	Operating Expenses (B Budget)	29,920	19,018	10,902	64%	
625 Drivers Lic Total		659,524	315,426	344,098	48%	
630 Records						
	Personnel Expenses	629,916	291,285	338,631	46%	
	Operating Expenses (B Budget)	11,264	3,619	7,645	32%	
630 Records Total		641,180	294,905	346,275	46%	
635 SWAT						
	Operating Expenses (B Budget)	57,988	27,246	30,742	47%	
635 SWAT Total		57,988	27,246	30,742	47%	
640 Search & Resc						
	Operating Expenses (B Budget)	41,306	20,830	20,476	50%	
640 Search & Resc Total		41,306	20,830	20,476	50%	
660 Jail Ops						
	Personnel Expenses	10,386,676	4,873,738	5,512,938	47%	
	Operating Expenses (B Budget)	3,696,651	2,144,612	1,552,039	58%	
	Capital Outlay	78,327	5,843	72,484	7%	
660 Jail Ops Total		14,161,654	7,024,194	7,137,460	50%	
685 Rec Safety						
	Personnel Expenses	47,140	18,160	28,980	39%	
	Operating Expenses (B Budget)	135,939	51,972	83,967	38%	
	Capital Outlay	186,374	40,672	145,702	22%	
685 Rec Safety Total		369,453	110,804	258,649	30%	
Grand Total		35,732,818	17,364,855	18,367,963	49%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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					
Investment Gain/(Loss)	-	1,529	1,529		
Revenue Total	-	1,529	1,529		
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure	-	1,529	1,529		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
Revenue					
Fines and Forfeitures	-	-	-		
Fund Balance Appropriation	9,800	-	(9,800)	0%	
Revenue Total	9,800	-	(9,800)	0%	
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	-	219	(219)		
Non-Capital Purchases	4,300	660	3,640	15%	
Travel and Professional Development	5,500	1,652	3,848	30%	
Op Expense Total	9,800	2,531	7,269	26%	
Expenses Total	9,800	2,531	7,269	26%	
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure	-	(2,531)	(17,069)		
158.6.605.3.653 - KCSO Patrol.Patrol.Ops.Fed Drug Seizure TF Support					
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	-	2,493	(2,493)		
Utilities	-	144	(144)		
Op Expense Total	-	2,636	(2,636)		
Expenses Total	-	2,636	(2,636)		
158.6.605.3.653 - KCSO Patrol.Patrol.Ops.Fed Drug Seizure TF Support	-	(2,636)	(2,636)		
Net Gain (Loss) KCSO Drug Seizure activity	-	(3,638)	(18,176)		

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Sheriff's Grants and Projects Budget Status

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

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.6.114.4.114 - GF.SO.OEM.Grants.WUI 18WFM-Kootenai__						
	Operating Expenses (B Budget)	266,841	-	266,841	0%	
10.6.114.4.114 - GF.SO.OEM.Grants.WUI 18WFM-Kootenai__ Total						
		266,841	-	266,841	0%	
10.6.114.4.115 - OEM.WUI 15WFM-Kootenai__						
	Operating Expenses (B Budget)	70,714	45,824	24,890	65%	Pending Closeout
10.6.114.4.115 - OEM.WUI 15WFM-Kootenai__ Total						
		70,714	45,824	24,890	65%	
10.6.114.4.128 - SH.OEM.2018 SHSP SS-0040-S01__						
	Operating Expenses (B Budget)	32,162	21,597	10,565	67%	Pending Closeout
10.6.114.4.128 - SH.OEM.2018 SHSP SS-0040-S01__ Total						
		32,162	21,597	10,565	67%	
10.6.114.4.129 - GF.SO.OEM.Grants.2019 SHSP SS-00047-S01						
	Operating Expenses (B Budget)	188,180	25	188,155	0%	
	Capital Outlay	17,855	-	17,855	0%	
10.6.114.4.129 - GF.SO.OEM.Grants.2019 SHSP SS-00047-S01 Total						
		206,035	25	206,010	0%	
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct						
	Operating Expenses (B Budget)	0	9,196	(9,196)		(T)
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct Total						
		0	9,196	(9,196)		
10.6.124.4.627 - SH.911 - Enhncd Sys.IPSCC E911 Grants						
	Capital Outlay	78,400	10,145	68,255	13%	
10.6.124.4.627 - SH.911 - Enhncd Sys.IPSCC E911 Grants Total						
		78,400	10,145	68,255	13%	
15.6.605.4.606 - SH.Patrol.Grants.SH Hwy Safety						
	Personnel Expenses	-	1,211	(1,211)		Yr-End Bgt Adj
15.6.605.4.606 - SH.Patrol.Grants.SH Hwy Safety Total						
		-	1,211	(1,211)		
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants						
	Operating Expenses (B Budget)	34,772	-	34,772	0%	
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants Total						
		34,772	-	34,772	0%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE						
	Personnel Expenses	16,302	2,419	13,883	15%	
	Operating Expenses (B Budget)	2,562	370	2,192	14%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE Total						
		18,864	2,789	16,075	15%	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol						
	Personnel Expenses	232,726	20,003	212,723	9%	
	Operating Expenses (B Budget)	54,146	1,174	52,972	2%	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol Total						
		286,872	21,177	265,695	7%	
15.6.660.5.61 - JF.SO.Jail Ops .Proj.Capital/Major Cases						
	Personnel Expenses	-	1,683	(1,683)		
	Operating Expenses (B Budget)	-	71	(71)		
15.6.660.5.61 - JF.SO.Jail Ops .Proj.Capital/Major Cases Total						
		-	1,754	(1,754)		(U)
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	47,680	-	47,680	0%	
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total						
		47,680	-	47,680	0%	
Grand Total		1,042,340	113,719	928,621	11%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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	776,990	376,903	400,087	49%	
	Operating Expenses (B Budget)	33,435	16,715	16,720	50%	
10.7.050.0 - PA.Civil Division.Admin Total		810,425	393,618	416,807	49%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	387,472	190,497	196,975	49%	
	Operating Expenses (B Budget)	47,423	14,490	32,933	31%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		434,895	204,987	229,908	47%	
10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__						
	Operating Expenses (B Budget)	41,167	1,126	40,041	3%	
10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__ Total		41,167	1,126	40,041	3%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	326,867	153,705	173,162	47%	
	Operating Expenses (B Budget)	8,488	1,959	6,529	23%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		335,355	155,664	179,691	46%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	3,422,220	1,680,409	1,741,811	49%	
	Operating Expenses (B Budget)	125,839	98,126	27,713	78%	(v)
15.7.001.3 - Justice Fund.PA.Operations Total		3,548,059	1,778,535	1,769,524	50%	
Total Admin & Operation		5,169,901	2,533,930	2,635,971	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)	6,339	2,060	4,279	33%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		6,339	2,060	4,279	33%	
15.7.001.4.699 - JF.PA.EO.Grants.ICAC Fed Grant						
	Personnel Expenses	0	478	(478)		Yr-End
15.7.001.4.699 - JF.PA.EO.Grants.ICAC Fed Grant Total		0	478	(478)		Bgt Adj
Total Admin & Operation		6,339	2,538	3,801	40%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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	2,046,890	996,309	1,050,581	49%	
Operating Expenses (B Budget)	768,225	334,484	433,741	44%	
Capital Outlay	5,613	-	5,613	0%	
Total	2,820,728	1,330,792	1,489,936	47%	
252 Drug Court					
Operating Expenses (B Budget)	29,710	13,873	15,837	47%	
252 Drug Court Total	29,710	13,873	15,837	47%	
253 D.U.I. Court					
Personnel Expenses	-	1,242	(1,242)		
Operating Expenses (B Budget)	32,093	12,600	19,493	39%	
253 D.U.I. Court Total	32,093	13,841	18,252	43%	
254 Mental Health Court					
Personnel Expenses	74,883	36,569	38,314	49%	
Operating Expenses (B Budget)	30,481	8,075	22,406	26%	
254 Mental Health Court Total	105,364	44,645	60,719	42%	
001 DC-Elected Offcl Total	2,987,895	1,403,151	1,584,744	47%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,000	4,461	10,540	30%	
Fund 455 Court Interlock Device Total	15,000	4,461	10,540	30%	
Grand Total	3,002,895	1,407,612	1,595,283	47%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020
County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	11,700,754	7,124,975	(4,575,779)	61%
13 Liability Insurance	700,631	434,074	(266,557)	62%
15 Justice Fund	31,585,373	19,590,427	(11,994,946)	62%
30 Airport	323,137	200,198	(122,939)	62%
31 County Fair	80,000	49,851	(30,149)	62%
32 Noxious Weed Cntrl	336,940	208,881	(128,059)	62%
33 Health District	759,130	471,196	(287,934)	62%
34 Historical Society	25,885	15,938	(9,947)	62%
35 Parks	341,867	212,101	(129,766)	62%
40 Indigent	-	2,723	2,723	-
45 District Court	1,789,353	1,108,083	(681,270)	62%
46 Revaluation	2,533,557	1,572,628	(960,929)	62%
47 Emergency Medical System	2,785,137	1,721,284	(1,063,853)	62%
49 Aquifer Protection	396,060	255,979	(140,081)	65%
Grand Total	53,357,824	32,968,338	(20,389,486)	62%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Property Tax Revenue For Tax Years through 2019, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2016 & Prior	-	7,917	7,917	
	Property Taxes, 2017	-	19,738	19,738	
	Property Taxes, 2018	-	69,164	69,164	
	Property Taxes, 2019	11,450,754	6,970,118	(4,480,636)	60.9%
	Spec'l Assmnt Taxes, 2017	-	949	949	
	Spec'l Assmnt Taxes, 2018	-	3,923	3,923	
	Spec'l Assmnt Taxes, 2019	-	29,655	29,655	
	Late Prop Tx Chrg & Int.	250,000	23,510	(226,490)	9.4%
10 General Fund Total		11,700,754	7,124,975	(4,575,779)	60.9%
13 Liab Ins	Property Taxes, 2016 & Prior	-	519	519	
	Property Taxes, 2017	-	663	663	
	Property Taxes, 2018	-	5,053	5,053	
	Property Taxes, 2019	700,631	426,479	(274,152)	60.9%
	Late Prop Tx Chrg & Int.	-	1,361	1,361	
13 Liability Insurance Total		700,631	434,074	(266,557)	62.0%
15 JF	Property Taxes, 2016 & Prior	-	19,283	19,283	
	Property Taxes, 2017	-	49,199	49,199	
	Property Taxes, 2018	-	230,558	230,558	
	Property Taxes, 2019	31,585,373	19,226,127	(12,359,246)	60.9%
	Late Prop Tx Chrg & Int.	-	65,260	65,260	
15 Justice Fund Total		31,585,373	19,590,427	(11,994,946)	62.0%
30 Airport	Property Taxes, 2016 & Prior	-	184	184	
	Property Taxes, 2017	-	707	707	
	Property Taxes, 2018	-	1,943	1,943	
	Property Taxes, 2019	323,137	196,702	(126,435)	60.9%
	Late Prop Tx Chrg & Int.	-	662	662	
30 Airport Total		323,137	200,198	(122,939)	62.0%
31 CO Fair	Property Taxes, 2016 & Prior	-	74	74	
	Property Taxes, 2017	-	315	315	
	Property Taxes, 2018	-	553	553	
	Property Taxes, 2019	80,000	48,687	(31,313)	60.9%
	Late Prop Tx Chrg & Int.	-	222	222	
31 County Fair Total		80,000	49,851	(30,149)	62.3%
32 NWC	Property Taxes, 2016 & Prior	-	215	215	
	Property Taxes, 2017	-	542	542	
	Property Taxes, 2018	-	2,332	2,332	
	Property Taxes, 2019	336,940	205,104	(131,836)	60.9%
	Late Prop Tx Chrg & Int.	-	688	688	
32 Noxious Weed Control Total		336,940	208,881	(128,059)	62.0%
33 Health Dist	Property Taxes, 2016 & Prior	-	536	536	
	Property Taxes, 2017	-	1,355	1,355	
	Property Taxes, 2018	-	5,567	5,567	
	Property Taxes, 2019	759,130	462,087	(297,043)	60.9%
	Late Prop Tx Chrg & Int.	-	1,650	1,650	
33 Health District Total		759,130	471,196	(287,934)	62.1%
34 Hist Society	Property Taxes, 2016 & Prior	-	11	11	
	Property Taxes, 2017	-	27	27	
	Property Taxes, 2018	-	111	111	
	Property Taxes, 2019	25,885	15,753	(10,132)	60.9%
	Late Prop Tx Chrg & Int.	-	37	37	
34 Historical Society Total		25,885	15,938	(9,947)	61.6%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Property Tax Revenue For Tax Years through 2019, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
35 Parks	Property Taxes, 2016 & Prior	-	202	202	
	Property Taxes, 2017	-	529	529	
	Property Taxes, 2018	-	2,549	2,549	
	Property Taxes, 2019	341,867	208,110	(133,757)	60.9%
	Late Prop Tx Chrg & Int.	-	711	711	
35 Parks Total		341,867	212,101	(129,766)	62.0%
40 Indigent	Property Taxes, 2016 & Prior	-	335	335	
	Property Taxes, 2017	-	1,763	1,763	
	Property Taxes, 2018	-	-	-	
	Property Taxes, 2019	-	-	-	
	Late Prop Tx Chrg & Int.	-	625	625	
40 Indigent Total		-	2,723	2,723	
45 Dist Crt	Property Taxes, 2016 & Prior	-	1,005	1,005	
	Property Taxes, 2017	-	2,599	2,599	
	Property Taxes, 2018	-	11,844	11,844	
	Property Taxes, 2019	1,789,353	1,089,194	(700,159)	60.9%
	Late Prop Tx Chrg & Int.	-	3,441	3,441	
45 District Court Total		1,789,353	1,108,083	(681,270)	61.9%
46 Reval	Property Taxes, 2016 & Prior	-	1,693	1,693	
	Property Taxes, 2017	-	4,369	4,369	
	Property Taxes, 2018	-	18,903	18,903	
	Property Taxes, 2019	2,533,557	1,542,196	(991,361)	60.9%
	Late Prop Tx Chrg & Int.	-	5,467	5,467	
46 Revaluation Total		2,533,557	1,572,628	(960,929)	62.1%
47 EMS	Property Taxes, 2016 & Prior	-	1,725	1,725	
	Property Taxes, 2017	-	4,484	4,484	
	Property Taxes, 2018	-	19,378	19,378	
	Property Taxes, 2019	2,775,989	1,690,028	(1,085,961)	60.9%
	Late Prop Tx Chrg & Int.	9,148	5,670	(3,478)	
47 EMS Total		2,785,137	1,721,284	(1,063,853)	61.8%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2016 & Prior	-	425	425	
	Special Assessment Taxes, 2017	-	1,169	1,169	
	Special Assessment Taxes, 2018	-	4,243	4,243	
	Special Assessment Taxes, 2019	396,060	248,840	(147,220)	62.8%
	Late Prop Tx Chrg & Int.	-	1,302	1,302	
49 Aquifer Protection Total		396,060	255,979	(140,081)	64.6%
Grand Total		53,357,824	32,968,338	(20,389,486)	61.8%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	15,579,743	6,980,070	(8,599,673)	45%
11 Replacement Resv	-	85,970	85,970	***
13 Liability Insurance	-	13,360	13,360	0%
14 Health Insurance	10,778,290	5,546,105	(5,232,185)	51%
15 Justice Fund	11,366,217	5,783,038	(5,583,179)	51%
154 Jail Commissary	67,301	37,266	(30,035)	55%
155 Sheriff Donation	31,330	102,810	71,480	328%
158 KCSO Drug Seizure	-	1,529	1,529	0%
18 Centennial Trail	20,000	20,000	-	100%
19 Tourism Promotion	1,000	553	(447)	55%
20 Public Transport	5,111,573	887,735	(4,223,838)	17%
30 Airport	785,025	488,527	(296,498)	62%
301 Airport Sewer Fund	45,000	39,142	(5,858)	87%
31 CO Fair	486,915	-	(486,915)	0%
32 Noxious Weed	200	4,500	4,300	2250%
35 Parks	41,126	107,072	65,946	260%
36 Snowmobile	80,050	21,895	(58,155)	27%
37 County Vessel	661,764	240,996	(420,768)	36%
38 Public Access	(16,735)	11,991	28,726	-72%
40 Indigent fund	415,000	211,679	(203,321)	51%
45 District Court	1,170,124	620,569	(549,555)	53%
455 Court Interlock	15,000	8,573	(6,427)	57%
47 Emergency Medical Svc	143,316	60,489	(82,827)	42%
49 Aquifer Prot	100,000	50,000	(50,000)	50%
50 Construction Fund	1,983,705	(56,391)	(2,040,096)	-3%
60 Solid Waste	13,457,674	7,526,736	(5,930,938)	56%
Grand Total	62,323,618	28,794,215	(33,529,403)	46%

KOOTENAI COUNTY

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Summary Cash Listing

From October 1, 2019 to March 31, 2020

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Total Increase</u>	<u>Total Decrease</u>	<u>Ending Balance</u>	<u>Note Ref</u>
10	General Fund	19,493,465	32,017,202	36,708,697	14,801,970	
11	Replacement Rsrv/Acquisition Fund	11,021,852	4,368,306	1,270,332	14,119,826	
12	Unemployment Insurance Fund	2,445,102	25,257,234	26,622,945	1,079,392	
13	Liability Insurance Fund	207,089	557,994	801,409	(36,325)	(B)
14	Health Insurance Fund	2,273,145	5,599,082	5,712,312	2,159,915	
15	Justice Fund	7,068,423	31,478,759	24,394,438	14,152,745	
154	Jail Commissary Fund	187,284	37,403	28,827	195,860	
155	Sheriff Donation Fund	78,314	27,227	23,212	82,330	
158	Drug Seizure - KCSO Patrol Fund	196,599	2,225	5,863	192,961	
18	Centennial Trail Fund	127,291	30,000	5,453	151,838	
19	Tourism Promotion Fund	1,162	772	956	978	
20	Public Transportation Fund	61	1,519,077	1,078,066	441,072	
30	Airport Fund	919,489	801,319	674,745	1,046,063	
301	Airport Sewer Fund	156,815	38,992	25,929	169,877	
31	County Fair Fund	12,336	49,851	75,200	(13,013)	(*)
32	Noxious Weed Fund	74,389	218,714	173,433	119,670	
33	Health District Fund	165,345	516,192	402,063	279,474	
34	Historical Society Fund	975	15,938	19,901	(2,988)	(*)
35	Parks and Recreation Fund	321,075	319,552	340,551	300,076	
36	Snowmobile Fund	201,980	27,368	74,455	154,893	
37	County Vessel Fund	487,984	346,091	243,184	590,891	
38	Public Access Fund	23,579	11,991	-	35,570	
40	Indigent Fund	3,755,028	377,343	487,844	3,644,528	
45	District Court Fund	611,015	5,537,055	3,365,028	2,783,042	
455	Court Interlock Fund	120,965	8,573	4,711	124,827	
46	Revaluation Fund	761,019	1,645,322	1,338,383	1,067,958	
47	Emergency Management Fund	14,890	1,820,931	1,789,098	46,724	
49	Aquifer Protection Dstr Fund	756,726	305,979	184,802	877,902	
50	Construction Fund	54	38,027	179,000	(140,919)	(*)
60	Solid Waste Fund	29,809,793	7,895,368	8,224,628	29,480,533	
862	Sheriff Evidence Trust Fund	16,953	6,309	-	23,263	
863	NIVC Task Force Fund	85,620	1,518	883	86,255	
880	PA Civil Forfeiture Trust Fund	12,894	2,512	5,436	9,970	

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

**Kootenai County
Summary of Fund Balances 2020**

Fund #	Fund Title	Total Adjusted FY 2019 (*)	Limitations & Planned Uses					Sub-Total	FY20 Unassigned Fund Balance
			Restricted	FY20 Committed for Operations	FY20 Committed Cap Project Carry overs	Assigned	-		
10	General Fund	16,490,418.03	2,146,570.33	913,212.00	1,003,632.58	5,502,749.00	9,566,163.91	6,924,254.12	
11	Replacement Reserve/Acquisition	14,503,820.10	637,594.58	5,201,108.00	828,337.17	7,836,780.35	14,503,820.10	-	
12	PR Payable	-	-	-	-	-	-	-	
13	Liability Insurance Fund	196,837.09	196,837.09	-	-	-	196,837.09	-	
14	Health Insurance Fund	1,130,469.72	1,130,469.72	-	-	-	1,130,469.72	-	
15	Justice Fund	8,030,661.16	297,503.86	48,455.00	100,827.28	450,000.00	896,786.14	7,133,875.02	
154	Jail Commissary	186,410.01	186,410.01	-	-	-	186,410.01	-	
155	Sheriff Donation	-	-	-	-	-	-	-	
158	Sheriff Drug Seizure	196,599.46	196,599.46	-	-	-	196,599.46	-	
18	Centennial Trail	127,291.25	127,291.25	-	-	-	127,291.25	-	
19	Tourism Promotion Fund	977.99	977.99	-	-	-	977.99	-	
20	Public Transportation Fund	-	-	-	-	-	-	-	
30	Airport Fund	842,825.13	653,222.13	150,000.00	39,603.00	-	842,825.13	-	
301	Airport Sewer Fund	155,589.57	116,898.57	8,691.00	30,000.00	-	155,589.57	-	
31	County Fair Fund	12,459.15	12,459.15	-	-	-	12,459.15	-	
32	Noxious Weeds	69,266.93	24,266.93	45,000.00	-	-	69,266.93	-	
33	Health District Fund	166,350.67	166,350.67	-	-	-	166,350.67	-	
34	Historical Society Fund	995.26	995.26	-	-	-	995.26	-	
35	Parks & Recreation Fund	296,204.89	206,943.89	89,261.00	-	-	296,204.89	-	
36	Snowmobile Fund	201,836.75	181,829.75	20,007.00	-	-	201,836.75	-	
37	County Vessel Fund	576,370.51	480,491.57	-	95,878.94	-	576,370.51	-	
38	Public Access Contribution Fund	23,583.64	23,583.64	-	-	-	23,583.64	-	
40	Indigent Fund	3,699,396.50	2,958,830.50	740,566.00	-	-	3,699,396.50	-	
45	District Court Fund	496,782.09	491,169.09	-	5,613.00	-	496,782.09	-	
455	Court Interlock Fund	120,714.69	120,714.69	-	-	-	120,714.69	-	
46	Revaluation Fund	760,421.56	470,708.56	289,713.00	-	-	760,421.56	-	
47	Emergency Medical Services Fund	39,043.30	39,043.30	-	-	-	39,043.30	-	
49	Aquifer Protection District Fund	684,210.24	589,361.24	94,849.00	-	-	684,210.24	-	
50	General Construction Fund	-	-	-	-	-	-	-	
60	Solid Waste Disposal Fund	55,146,903.83	50,101,511.29	1,919,372.00	2,770,813.54	355,207.00	55,146,903.83	-	
Totals		104,156,439.52	61,558,634.52	9,520,234.00	4,874,705.51	14,144,736.35	90,098,310.38	14,058,129.14	
	Net Balance w/o Enterprise Fund (Solid Waste)		11,457,123.23	7,600,862.00	2,103,891.97	13,789,529.35	34,951,406.55	14,058,129.14	

(*) The Adjusted Fund Balances for FY19 reflects the Fund Balance policy adjustments from BOCC Resolution 2020-30.

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current Fund Balance	Note Ref
	Fund Balance FY 2020	Revenue	Expenses	YTD Change		
10 General Fund	16,490,418	9,572,635	(11,408,974)	(1,836,339)	14,654,079	
11 Replacement Resv/Acq	14,503,820	201,805	(625,581)	(423,776)	14,080,044	
13 Liability Insurance	196,837	556,646	(789,808)	(233,163)	(36,325)	(B)
14 Health Insurance	1,130,470	5,546,105	(5,182,946)	363,159	1,493,629	
15 Justice Fund	8,030,661	26,746,519	(20,718,944)	6,027,574	14,058,236	
154 Jail Commissary	186,410	37,266	(29,365)	7,901	194,311	
155 Sheriff Donation	-	102,810	(20,480)	82,330	82,330	
158 Sheriff Drug Seizure	196,599	1,529	(5,167)	(3,638)	192,961	
18 Centennial Trail	127,291	30,000	(5,453)	24,547	151,838	
19 Tourism Promo	978	553	(553)	-	978	
20 Public Transport	-	887,735	(451,114)	436,621	436,621	
30 Airport	842,825	705,528	(576,195)	129,333	972,158	
301 Airport Sewer Fund	155,590	39,142	(25,329)	13,812	169,402	
31 County Fair	12,459	49,728	(75,200)	(25,472)	(13,013)	(*)
32 Noxious Weed Ctrl	69,267	219,436	(172,941)	46,494	115,761	
33 Health District	166,351	515,186	(402,063)	113,123	279,474	
34 Historical Society	995	15,918	(19,901)	(3,983)	(2,988)	(*)
35 Parks	296,205	326,230	(324,197)	2,033	298,238	
36 Snowmobile	201,837	21,895	(69,145)	(47,251)	154,586	
37 County Vessel	576,371	248,305	(235,897)	12,409	588,779	
38 Public Access	23,584	11,991	-	11,991	35,575	
40 Indigent	3,699,397	237,717	(346,699)	(108,983)	3,590,414	
45 District Court	496,782	5,264,381	(3,040,036)	2,224,344	2,721,126	
455 Court Interlock	120,715	8,573	(4,461)	4,112	124,827	
46 Revaluation	760,422	1,632,377	(1,324,840)	307,536	1,067,958	
47 Emergency Medical Services	39,043	1,778,324	(1,817,368)	(39,043)	-	
49 Aquifer Protection	684,210	268,874	(75,182)	193,692	877,902	
50 Construction	-	(56,391)	(84,528)	(140,919)	(140,919)	(*)
60 Solid Waste	55,146,904	6,738,989	(5,613,044)	1,125,945	56,272,848	
Grand Total	104,156,440	61,709,805	(53,445,412)	8,264,393	112,420,832	

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

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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

Department-Program	Budget Classification	YTD - FY 2020		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments:						
002 Department	Personnel Expenses	4,471,756	2,200,849	2,270,907	49%	
	Operating Expenses (B Budget)	3,969,876	194,985	3,774,891	5%	
	Capital Outlay	156,278	144,183	12,095	92%	
002 Department Total		8,597,910	2,540,017	6,057,893	30%	(A)
053 Liability Ins	Operating Expenses (B Budget)	810,701	789,808	20,893	97%	
053 Liability Ins Total		810,701	789,808	20,893	97%	(B)
167 Snowmobile St Mgmt	Personnel Expenses	29,435	23,181	6,254	79%	
	Operating Expenses (B Budget)	41,462	39,353	2,109	95%	
167 Snowmobile St Mgmt Total		70,897	62,534	8,363	88%	(C)
182 Ramsey Trnsfr Stn	Personnel Expenses	128,701	7,199	121,502	6%	
	Operating Expenses (B Budget)	1,472,875	487,125	985,750	33%	
	Capital Outlay	268,822	188,692	80,130	70%	(D)
182 Ramsey Trnsfr Stn Total		1,870,398	683,016	1,187,382	37%	
183 Prairie Trnsfr Stn	Personnel Expenses	3,510	1,488	2,022	42%	
	Operating Expenses (B Budget)	1,037,476	330,604	706,872	32%	
	Capital Outlay	427,164	373,826	53,338	88%	(E)
183 Prairie Trnsfr Stn Total		1,468,150	705,918	762,232	48%	

Over Budget Explanation:

(A) BOCC, Department: Capital - \$98.4k budgeted PW&NW office remodel, \$32.4k budgeted Parks truck, and \$9.7k unanticipated trailer

(B) BOCC, Liability Insurance: Operating - Full year ICRMP liability insurance premiums causing a negative fund balance and cash deficit in Fund 13 until 2nd half of property tax is received.

(C) Snowmobile St Mgmt: All significant winter operation costs have recorded as of quarter end.

(D) BOCC, Solid Waste, Ramsey: Capital Expenses - Budgeted \$9.7k tanker trailer and \$179k 2 transfer trailers

(E) BOCC, Solid Waste, Prairie: Capital Expenses - Budgeted \$323.6k 2 recycle trucks and \$48.5k equipment repair

Budget Status Report
Over Budget Department Warnings
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Department-Program	Budget Classification	YTD - FY 2020		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments (continued):						
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	80,000	60,000	20,000	75%	(F)
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total		80,000	60,000	20,000	75%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	249,183	106,869	142,314	43%	
	Operating Expenses (B Budget)	89,279	16,872	72,407	19%	
	Capital Outlay	49,650	49,200	450	99%	(G)
32.1.002.3 - NWC.BOCC.Dept.Ops Total		388,112	172,941	215,171	45%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	269,068	129,648	139,420	48%	
	Operating Expenses (B Budget)	87,949	67,545	20,404	77%	
	Capital Outlay	84,611	91,426	(6,815)	108%	
35.1.002.3 - Parks.Dept.Ops Total		441,628	288,619	153,009	65%	(H)
11.1.003.5.195 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Covid-19 Cty Wide Expenses						
	Operating Expenses (B Budget)	-	7,086	(7,086)		(I)
11.1.003.5.195 - Repl Resv/Acq.Covid-19 Cty Wide Exps Total		-	7,086	(7,086)		
11.1.003.5.67 - Repl Resv/Acq.FY19-20 Parking Proj						
	Capital Outlay	298,148	292,306	5,842	98%	(J)
11.1.003.5.67 - Repl Resv/Acq.FY19-20 Parking Proj Total		298,148	292,306	5,842	98%	

Over Budget Explanation:

(F) County Fair: Operating - Three quarters paid in 1st two quarters

(G) BOCC, Noxious Weeds Capital - \$49.2k budgeted PW&NW office remodel

(H) BOCC, Parks Operating - \$24k annual boat launch lease
 Capital - \$49.2k budgeted PW&NW office remodel, \$32.4k budgeted truck, and
 \$9.7k unanticipated trailer

(I) Covid-19 County Wide: Operating - Unanticipated COVID 19 expenses for safety supplies and
 protective equipment

(J) FY19-20 Parking Project: Capital - Completion of project in 1st quarter

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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

Department-Program	Budget Classification	YTD - FY 2020		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments (continued):						
11.1.003.5.68 - Repl Resv/Acq.BOCC.Coroner WR Remodel Prj						
	Capital Outlay	93,057	87,938	5,119	94%	(K)
11.1.003.5.68 - Repl Resv/Acq.Coroner WR Remodel Prj Total		93,057	87,938	5,119	94%	
35.1.002.5.153 - Parks.Proj.CO Boat Launch						
	Operating Expenses (B Budget)	-	19,929	(19,929)		(L)
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total		-	19,929	(19,929)		
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr.						
	Capital Outlay	1,280,381	1,013,886	266,495	79%	(M)
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total		1,280,381	1,013,886	266,495	79%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion						
	Capital Outlay	1,431,275	1,049,781	381,494	73%	(N)
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total		1,431,275	1,049,781	381,494	73%	
Clerk Departments:						
205-Elections	Personnel Expenses	336,729	134,635	202,094	40%	
	Operating Expenses (B Budget)	504,877	240,567	264,310	48%	
	Capital Outlay	118,930	111,430	7,500	94%	(O)
205-Elections Total		960,536	486,632	473,904	51%	

(K) Coroner WR Remodel Project: Capital - Remodel close to completion

(L) BOCC, Parks, Boat Launch: Operating - Expenses covered by donations

(M) BOCC, SW, Ramsey: Capital - Budgeted ongoing hazmat renovation project

(N) BOCC, SW, FC Landfill Expansion: Capital - Budgeted landfill expansion project

(O) Clerk, Elections: Capital - Budgeted Ballot Scanner

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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

Department-Program	Budget Classification	YTD - FY 2020		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Assessor Departments:						
001 Elected Offcl	Personnel Expenses	686,640	327,170	359,470	48%	
	Operating Expenses (B Budget)	92,739	15,668	77,071	17%	
	Capital Outlay	82,478	82,569	(91)	100%	(P)
001 Elected Offcl Total		861,857	425,408	436,449	49%	
Sheriff Departments:						
120 911	Personnel Expenses	2,456,664	1,171,003	1,285,661	48%	
	Operating Expenses (B Budget)	89,215	37,112	52,103	42%	
	Capital Outlay	123,806	92,311	31,495	75%	(Q)
120 911 Total		2,669,685	1,300,426	1,369,259	49%	
603 Civil	Personnel Expenses	634,850	313,770	321,080	49%	
	Operating Expenses (B Budget)	29,699	16,857	12,842	57%	
	Capital Outlay	126,940	83,893	43,047	66%	(R)
603 Civil Total		791,489	414,520	376,969	52%	
625 Drivers Lic	Personnel Expenses	629,604	296,408	333,196	47%	
	Operating Expenses (B Budget)	29,920	19,018	10,902	64%	(S)
625 Drivers Lic Total		659,524	315,426	344,098	48%	
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct	Operating Expenses (B Budget)	-	9,196	(9,196)		(T)
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct Total		-	9,196	(9,196)		

Over Budget Explanation:

(P) ASR, Elected Offcl: Capital - Budgeted \$53k survey equipment, and \$29.8k truck

(Q) Sheriff, 911: Capital - Budgeted \$32.1k remodel furniture, \$15.2k new roof, \$44.7k pole barn

(R) Sheriff, Civil: Capital - Budgeted \$83.9k software purchase

(S) Sheriff, Drivers License: Operating - Budgeted \$12k software annual license

(T) OEM, EOC Disaster Project: EOC unanticipated COVID 19 expenses for safety supplies and protective equipment for first responders

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2020 ending March 31, 2020

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

Department-Program	Budget Classification	YTD - FY 2020		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Sheriff Departments (continued):						
15.6.660.5.61 - JF.Sheriff.Jail Ops .Proj.Capital/Major Cases						
	Personnel Expenses	-	1,683	(1,683)		
	Operating Expenses (B Budget)	-	71	(71)		
	15.6.660.5.61 - JF.Sheriff.Jail Ops .Proj.Capital/Major Cases Tot	-	1,754	(1,754)		(U)

Prosecutor Departments:

15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	3,422,220	1,680,409	1,741,811	49%	
	Operating Expenses (B Budget)	125,839	98,126	27,713	78%	(V)
	15.7.001.3 - Justice Fund.PA.Operations Total	3,548,059	1,778,535	1,769,524	50%	

Over Budget Explanation:

(U) Sheriff, Jail, Major Cases: Used for tracking expenses related to major cases. Covered by Sheriff budget

(V) Prosecutor, Ops: Operating - \$27.6k Association fees, \$5.6k software purchase, \$31.6k witness fees, \$20k professional reference materials

Kootenai County
Schedule of Grant Activity, through March 31, 2020

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	
AIP Steven Kjergaard/Mary Hopkins	FAA NO 3-16-0010-045 AIP 45	\$568,178	Hard-Dollar State \$31,565 \$31,565	\$0	\$631,309	12/11/2019	3/30/2020 4/30/2020	Variable	8/23/2017 - 8/23/2021 50.1.101.4.816	
100% Funds Used										
AIP Steven Kjergaard/Mary Hopkins	FAA NO 3-16-0010-047 AIP 47	\$227,214	Hard-Dollar State \$12,623 \$12,623	\$61,223	\$191,237	10/12/2019	3/30/2020 4/30/2020	Variable	8/6/2019 - 8/16/2023 50.1.101.4.817	
AMP Keith Hutcheson	DOJ 2015-FJ-AX-0007 OVW CTIP Grant	\$226,844		\$64,902	\$161,942	3/20/2020	3/30/2020 4/30/2020	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-X130-03 FTA Grant X130	\$3,504,858	Hard-Dollar/ In-Kind \$2,488,578	\$489,937	\$5,503,499	5/3/2019	3/30/2020 4/30/2020	6/30/2020 7/30/2020	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	\$24,933	\$1,295,158	2/11/2020	3/30/2020 4/30/2020	6/30/2020 7/30/2020	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	\$22,952	\$252,048	2/11/2020	3/30/2020 4/30/2020	6/30/2020 7/30/2020	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	\$34,892	\$1,824,585	2/11/2020	3/30/2020 4/30/2020	6/30/2020 7/30/2020	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	\$199,675	\$1,157,774	2/11/2020	3/30/2020 4/30/2020	6/30/2020 7/30/2020	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	\$348,167	\$170,072	2/11/2020	3/30/2020 4/30/2020	6/30/2020 7/30/2020	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	\$795,526	\$62		3/30/2020 4/30/2020	6/30/2020 7/30/2020	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	\$837,875	\$1,158,925	2/11/2020	3/30/2020 4/30/2020	6/30/2020 7/30/2020	2/11/2019 - 20.1.070.4.091	
BOCC Jody Bieze	US Dept of Transportation ID-2019-010-00 FTA Grant 2019-010	\$96,000	Hard-Dollar/ In-Kind \$24,000	\$104,492	\$15,508		3/30/2020 4/30/2020	6/30/2020 7/30/2020	5/17/2019 - 20.1.070.4.092	
BOCC Jody Bieze	US Dept of Transportation ID-2020-001-00 FTA Grant 2020-001	\$1,031,211	Hard-Dollar/ In-Kind \$795,530	\$1,797,796	\$28,945		3/30/2020 4/30/2020	6/30/2020 7/30/2020	1/3/2020 - 20.1.070.4.020	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5310 Purchase of Service	\$544,000	Hard-Dollar/ In-Kind \$136,000	\$504,258	\$175,742	3/20/2020		Variable	4/1/2015 - 9/30/2020 20.1.070.4.010	

Kootenai County
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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 RTC Phase II	\$200,000	Hard-Dollar/ In-Kind	\$250,000	\$0	—	—	Variable	9/1/2019 - 9/30/2022 20.1.070.4.039
BOCC Jody Bieze	Idaho State Historical Society CLG-2019-004 Historic Preservation	\$13,000	In-Kind	\$21,099	\$4,901	—	—	6/30/2020 7/30/2020	2/1/2019 - 9/30/2020 34.1.004.4.176
BOCC Jody Bieze/Alexcia Jordan	ID Dept of Parks & Rec RV20-1-28-2 RV Grant Phase 3	\$486,915	Hard-Dollar	\$531,915	\$0	—	—	Variable 4/30/2020	7/1/2019 - 6/30/2021 31.1.004.4.847
JUV DIV Norma Blanchette COMPLETE	ID Office of Drug Policy SFY19-Sub Abuse Substance Abuse Prevention	\$4,080	\$0	\$19	\$4,061	6/28/2019	—	3/31/2020 4/30/2020	7/1/2018 - 6/30/2019 10.7.137.4.137
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY20-Sub Abuse Substance Abuse Prevention	\$7,212	\$0	\$4,277	\$2,935	3/25/2020	—	3/31/2020 4/30/2020	7/1/2019 - 6/30/2020 10.7.137.4.137
OEM Sandy Von Behren COMPLETE	ID Dept of Lands 15WFM-Kootenai 2015 WUI KC HFT Proj	\$231,900	In-Kind	\$73	\$261,828	10/16/2019	—	3/31/2020 4/30/2020	1/21/2016 - 11/30/2019 10.1.114.4.115
OEM Sandy Von Behren	ID Dept of Lands 18WFM-Kootenai 2018 WUI KC HFT Proj	\$240,000	In-Kind	\$266,841	\$0	—	—	3/31/2020 4/30/2020	6/11/2019 - 11/30/2022 10.1.114.4.114
OEM Sandy Von Behren COMPLETE	ID Bureau Homeland Sec EMS-2018-EP-00003-S01 2018 EMPG	\$102,874	Hard-Dollar	\$0	\$197,170	4/1/2019	—	12/31/2019 1/30/2020	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	\$10,510	\$188,397	3/12/2020	—	3/31/2020 4/30/2020	9/1/2018 - 8/31/2020 10.1.114.4.128
OEM Sandy Von Behren	ID Bureau Homeland Sec EMS-2019-EP-00002-S01 2019 EMPG	\$97,782	Hard-Dollar	\$0	\$195,564	—	—	3/31/2020 4/30/2020	10/1/2018 - 9/30/2020 10.1.114.2
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2019-SS-00047-S01 2019 SHSP	\$206,035	\$0	\$89,482	\$116,553	—	—	3/31/2020 4/30/2020	9/1/2019 - 8/31/2022 10.1.114.4.129
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec BG18-1-28-1 Harrison Breakwater	\$184,500	Hard-Dollar	\$209,200	\$36,800	—	—	3/31/2020 4/30/2020	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	\$344,216	Hard-Dollar	\$114,723	\$19,404	—	—	3/31/2020 4/30/2020	10/2/2017 - 12/31/2020 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	\$328,596	\$0	—	—	3/31/2020 4/30/2020	7/1/2018 - 6/30/2020 50.1.155.4.889

Kootenai County
Schedule of Grant Activity, through March 31, 2020

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							Last Report Period End	Next Report Period End	
							Sent	Due	
Org Set									
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW20-1-28-2 W/F-Harrison Breakwater Phase #1	\$350,000	Hard-Dollar \$185,620	\$535,620	\$0	—	3/31/2020 4/30/2020	Variable	7/1/2019 - 6/30/2020 50.1.155.4.890
PROSECUTING ATTORNEY Larry Kirkhart	Office of Juv Justice & Delinq 2016-MC-FX-K044 ICAC Grant	\$1,161	\$0	\$0	\$1,161	—	—	—	10/1/2019 - 9/30/2020 15.7.001.4.699
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2019 IDG 2019 Indigent Defense	\$478,729	\$0	\$0	\$478,729	10/3/2018	—	—	10/1/2018 - 9/30/2019 15.1.060.4.70
COMPLETE						100% Funds Used			
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2020 IDG 2020 Indigent Defense	\$1,571,568	\$0	\$1,219,506	\$352,062	10/8/2019	—	—	10/1/2019 - 9/30/2020 15.1.060.4.70
SHERIFF Tammy Exley	US Dept of Justice 2018-H3051-ID-DJ JAG Program	\$19,942	\$0	\$16,424	\$3,518	9/10/2019	3/31/2020 4/30/2020	6/30/2020 7/30/2020	10/1/2017 - 9/30/2021 15.6.605.4.611
SHERIFF Tammy Exley	US Dept of Justice 2019-H3600-ID-DJ JAG Program	\$18,348	\$0	\$18,348	\$0	—	3/31/2020 4/30/2020	6/30/2020 7/30/2020	10/1/2018 - 9/30/2022 15.6.605.4.611
SHERIFF Tammy Exley	ID Office of Drug Policy FY20 PFS LE Partnership For Success Law Enforcement	\$76,578	\$0	\$16,074	\$60,504	11/22/2019	9/25/2019	Variable	7/1/2019 - 6/30/2020 15.6.605.4.614
SHERIFF Tammy Exley	Dept of Agriculture 2019 Invasive Species Invasive Species	\$246,968	\$0	\$144,416	\$102,552	5/14/2019	—	—	3/8/2019 - 10/31/2019 15.6.605.5.621
COMPLETE									
SHERIFF Tammy Exley	Dept of Agriculture 2020 Invasive Species Invasive Species	\$275,560	\$0	\$265,695	\$9,865	3/20/2020	3/31/2020 4/30/2020	6/30/2020 7/30/2020	3/6/2020 - 10/30/2020 15.6.605.5.621
SHERIFF Tammy Exley	Idaho Transportation Dept FY20 Traffic Mobilization Hwy Safety Mobilization	\$1,211	\$0	\$0	\$1,211	2/29/2020	1/27/2020	—	10/1/2019 - 9/30/2020 15.6.605.4.606
SHERIFF Tammy Exley	Idaho Transportation Dept FY20 Alive @ 25 Alive @ 25	\$250	\$0	\$0	\$250	—	2/25/2020	Variable	10/1/2019 - 9/30/2020 15.6.605.4.612
SHERIFF / 911 Collin McRoy	ID Emerg Communications 2019-0275-1 IPSCC Grant - E911	\$10,625	\$0	\$480	\$10,145	8/1/2019	3/31/2020 4/30/2020	6/30/2020 7/30/2020	11/1/2018 - 10/31/2020 10.6.124.4.627
SHERIFF / 911 Collin McRoy	ID Emerg Communications 2020-0275-1 IPSCC Grant - E911	\$67,775	\$0	\$67,775	\$0	12/11/2019	3/31/2020 4/30/2020	6/30/2020 7/30/2020	11/1/2019 - 10/31/2021 10.6.124.4.627
GRAND TOTALS		\$17,347,280	\$7,314,648	\$10,047,512	\$14,614,415		Total Remaining Funds	Total Current Expenses	