

Kootenai County
2nd Quarter FY 2017 - UNAUDITED
Budget Status Report
March 31, 2017



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Kootenai County Clerk Jim Brannon

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April 27, 2017

To: Elected Officials

From: Auditor's Office

2nd Quarter FY 2017 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Second Quarter FY 2017 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send you a hardcopy. This report is also available on the Clerk's Financial Reports on the County website, www.kcgov.us.

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

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

Jim Brannon, Clerk

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	%Used
1	BOCC				
	Personnel Expenses	16,263,520	7,274,794	8,988,726	45%
	Operating Expenses (B Budget)	23,699,795	11,076,567	12,623,228	47%
	Capital Outlay	4,312,007	841,088	3,470,919	20%
1	BOCC Total	44,275,322	19,192,449	25,082,873	43%
2	Clerk				
	Personnel Expenses	4,879,936	2,171,053	2,708,883	44%
	Operating Expenses (B Budget)	2,347,773	739,401	1,608,372	31%
	Capital Outlay	54,944	0	54,944	0%
2	Clerk Total	7,282,653	2,910,454	4,372,199	40%
3	Treasurer				
	Personnel Expenses	525,337	215,372	309,965	41%
	Operating Expenses (B Budget)	263,699	76,777	186,922	29%
3	Treasurer Total	789,036	292,149	496,887	37%
4	Assessor				
	Personnel Expenses	3,992,409	1,753,587	2,238,822	44%
	Operating Expenses (B Budget)	218,285	40,834	177,451	19%
	Capital Outlay	73,344	0	73,344	0%
4	Assessor Total	4,284,038	1,794,421	2,489,617	42%
5	Coroner				
	Personnel Expenses	169,276	77,880	91,396	46%
	Operating Expenses (B Budget)	176,323	55,327	120,996	31%
	Capital Outlay	29,635	29,167	468	98%
5	Coroner Total	375,234	162,374	212,860	43%
6	Sheriff				
	Personnel Expenses	21,987,216	10,097,714	11,889,502	46%
	Operating Expenses (B Budget)	5,413,229	3,101,039	2,312,190	57%
	Capital Outlay	1,325,478	1,306,734	18,744	99%
6	Sheriff Total	28,725,923	14,505,487	14,220,436	50%
7	Prosecuting Attorney				
	Personnel Expenses	3,383,853	1,562,506	1,821,347	46%
	Operating Expenses (B Budget)	156,876	91,239	65,637	58%
7	Prosecuting Attorney Total	3,540,729	1,653,745	1,886,984	47%
8	District Court				
	Personnel Expenses	1,882,848	846,926	1,035,922	45%
	Operating Expenses (B Budget)	604,109	317,543	286,566	53%
	Capital Outlay	20,500	20,500	0	100%
8	District Court Total	2,507,457	1,184,969	1,322,488	47%
Sub Total		91,780,392	41,696,046	50,084,346	45%
Combined Grants and Projects		18,762,271	2,487,612	16,274,659	13%
Grand Total		110,542,663	44,183,658	66,359,005	40%

Kootenai County
UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017
Budget Reconciliation - All County Operations

FY2017 Published Budget Expenses	\$	96,343,347
Budget Amendments		
<i>Capital Appropriation Carry-over from FY2016</i>		
IT Project	\$ 189,962	
Justware Case Management Software	149,643	
Parks Bridge Painting Project	14,850	
Recorder's Archiving Project	24,944	
Replacement Reserve Capital Projects	83,854	
Jail Maintenance Project	9,227	
Solid Waste Landfill & Other Capital Projects	533,459	
Solid Waste Rural Site Purchases	310,885	
<i>Total Budget Carry-over Adjustments</i>	<u> </u>	1,316,824
<i>Grants & Project Amendments</i>		
Airport AIP Grants	333,684	
OEM/EMPG Grants	282,263	
Indigent Defense Grant	337,716	
Juvenile Justice Grant	46,558	
Parks Projects	85,250	
Wildland Urban Interface	342,992	
Sheriff Grants	6,000	
Juvenile Diversion Grant	10,776	
<i>Total Grant Amendments</i>	<u> </u>	1,445,239
Other Budgetary Elements		
EMS Budget	\$ 2,520,224	
Internal Services including Health Insurance	8,917,029	
<i>Total Other Budgetary Elements</i>	<u> </u>	11,437,253
Current Budgeted Expense- Accounting System Total	\$	<u><u>110,542,663</u></u>

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
001 Elected Offcl	Personnel Expenses	493,528	216,984	276,544	44%	
	Operating Expenses (B Budget)	21,195	12,605	8,590	59%	
001 Elected Offcl Total		514,723	229,590	285,133	45%	
002 Department	Personnel Expenses	3,761,922	1,711,592	2,050,330	45%	
	Operating Expenses (B Budget)	880,721	130,864	749,857	15%	
	Capital Outlay	195,000	-	195,000	0%	
002 Department Total		4,837,643	1,842,456	2,995,187	38%	
003 General Accts	Personnel Expenses	190,553	19,740	170,813	10%	
	Operating Expenses (B Budget)	2,110,076	947,163	1,162,913	45%	
003 General Accts Total		2,300,629	966,903	1,333,726	42%	
004 Tax Support	Operating Expenses (B Budget)	966,852	403,644	563,208	42%	
004 Tax Support Total		966,852	403,644	563,208	42%	
005 Grants Mgt Office	Personnel Expenses	163,185	69,286	93,899	42%	
	Operating Expenses (B Budget)	22,488	7,138	15,350	32%	
005 Grants Mgt Office Total		185,673	76,424	109,249	41%	
010 Buildings & Grounds	Personnel Expenses	312,000	143,039	168,962	46%	
	Operating Expenses (B Budget)	263,594	126,816	136,778	48%	
	Capital Outlay	8,350	7,800	550	93%	
010 Buildings & Grounds Total		583,944	277,654	306,290	48%	
018 Veterans Svc	Personnel Expenses	90,459	42,356	48,103	47%	
	Operating Expenses (B Budget)	13,245	3,117	10,128	24%	
018 Veterans Svc Total		103,704	45,473	58,231	44%	
020 Comm Develop	Personnel Expenses	1,684,475	703,354	981,121	42%	
	Operating Expenses (B Budget)	166,029	50,281	115,748	30%	
	Capital Outlay	22,635	22,635	-	100%	(A)
020 Comm Develop Total		1,873,139	776,270	1,096,869	41%	
030 Print Center	Personnel Expenses	181,213	82,800	98,413	46%	
	Operating Expenses (B Budget)	88,556	33,479	55,077	38%	
	Capital Outlay	14,000	13,371	629	96%	(B)
030 Print Center Total		283,769	129,650	154,119	46%	
040 IT	Personnel Expenses	1,171,353	537,654	633,699	46%	
	Operating Expenses (B Budget)	1,250,049	687,764	562,285	55%	
	Capital Outlay	379,060	246,158	132,902	65%	(C)
040 IT Total		2,800,462	1,471,576	1,328,886	53%	
051 HR	Personnel Expenses	325,185	150,361	174,824	46%	
	Operating Expenses (B Budget)	45,691	18,107	27,584	40%	
051 HR Total		370,876	168,467	202,409	45%	
053 Liability Ins	Operating Expenses (B Budget)	789,157	750,325	38,832	95%	(D)
053 Liability Ins Total		789,157	750,325	38,832	95%	
056 Health Ins	Personnel Expenses	6,525	4,420	2,105	68%	
	Operating Expenses (B Budget)	8,872,598	4,340,345	4,532,253	49%	
056 Health Ins Total		8,879,123	4,344,765	4,534,358	49%	
057 Wellness Program	Operating Expenses (B Budget)	20,906	4,030	16,876	19%	
057 Wellness Program Total		20,906	4,030	16,876	19%	
060 Public Defndr	Personnel Expenses	2,654,796	1,268,551	1,386,245	48%	
	Operating Expenses (B Budget)	279,180	318,586	(39,406)	114%	(E)
060 Public Defndr Total		2,933,976	1,587,137	1,346,839	54%	
101 Airport	Personnel Expenses	552,392	318,878	233,514	58%	
	Operating Expenses (B Budget)	356,333	162,122	194,211	45%	
101 Airport Total		908,725	481,000	427,725	53%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt less Actl	% used	Note Ref
114 OEM	Personnel Expenses	224,284	91,406	132,878	41%	(F)
	Operating Expenses (B Budget)	17,637	4,987	12,650	28%	
	Capital Outlay	-	22,899	(22,899)		
114 OEM Total		241,921	119,292	122,629	49%	
128 JDET Ctr	Personnel Expenses	2,411,811	1,034,628	1,377,183	43%	
	Operating Expenses (B Budget)	236,290	72,680	163,610	31%	
128 JDET Ctr Total		2,648,101	1,107,309	1,540,792	42%	
132 AMP	Personnel Expenses	581,395	252,437	328,958	43%	
	Operating Expenses (B Budget)	96,486	24,271	72,215	25%	
132 AMP Total		677,881	276,707	401,174	41%	
139 Juv Pro	Personnel Expenses	1,054,039	479,207	574,832	45%	(G)
	Operating Expenses (B Budget)	104,681	25,869	78,812	25%	
	Capital Outlay	29,000	41,118	(12,118)	142%	
139 Juv Pro Total		1,187,720	546,194	641,526	46%	
155 Waterways	Personnel Expenses	227,825	101,960	125,865	45%	
	Operating Expenses (B Budget)	71,791	36,720	35,071	51%	
155 Waterways Total		299,616	138,681	160,935	46%	
165 Snowmobile	Personnel Expenses	6,528	-	6,528	0%	
	Operating Expenses (B Budget)	5,225	2,105	3,120	40%	
165 Snowmobile Total		11,753	2,105	9,648	18%	
167 Snowmobile St Mgmt	Personnel Expenses	19,937	21,620	(1,683)	108%	
	Operating Expenses (B Budget)	24,250	16,968	7,282	70%	
167 Snowmobile St Mgmt Total		44,187	38,587	5,600	87%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	528,164	86,183	441,981	16%	P-tax Pass-through Acct
170 Aquifer Prot Dist Total		528,164	86,183	441,981	16%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,520,224	1,520,757	999,467	60%	
173 Emergency Svc Cont Total		2,520,224	1,520,757	999,467	60%	
182 Ramsey Trnsfr Stn	Personnel Expenses	129,296	19,329	109,967	15%	
	Operating Expenses (B Budget)	1,343,098	447,171	895,927	33%	
	Capital Outlay	490,500	187,328	303,172	38%	
182 Ramsey Trnsfr Stn Total		1,962,894	653,828	1,309,066	33%	
183 Prairie Trnsfr Stn	Personnel Expenses	4,412	1,543	2,869	35%	
	Operating Expenses (B Budget)	808,799	274,968	533,831	34%	
	Capital Outlay	390,400	189,847	200,553	49%	
183 Prairie Trnsfr Stn Total		1,203,611	466,358	737,253	39%	
187 Rural Sys	Personnel Expenses	2,942	1,227	1,715	42%	(H)
	Operating Expenses (B Budget)	545,726	200,550	345,176	37%	
	Capital Outlay	63,600	51,051	12,549	80%	
187 Rural Sys Total		612,268	252,829	359,439	41%	
190 Fighting Creek	Personnel Expenses	13,465	2,422	11,043	18%	
	Operating Expenses (B Budget)	1,056,573	247,873	808,700	23%	
	Capital Outlay	2,705,000	19,500	2,685,500	1%	
190 Fighting Creek Total		3,775,038	269,795	3,505,243	7%	
650 Maint	Operating Expenses (B Budget)	194,181	119,080	75,101	61%	
	Capital Outlay	14,462	39,381	(24,919)	272%	
650 Maint Total		208,643	158,461	50,182	76%	(I)
Grand Total		44,275,322	19,192,449	25,082,873	43%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

(See **Note References** on Page 26)

Org Set	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	190,553	19,740	170,813	10%	
	Operating Expenses (B Budget)	1,280,447	589,345	691,102	46%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total						
		1,471,000	609,085	861,915	41%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	829,629	357,818	471,811	43%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total						
		829,629	357,818	471,811	43%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	70,000	-	70,000	0%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total						
		70,000	-	70,000	0%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	2,000	314	1,686	16%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total						
		2,000	314	1,686	16%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	100,000	9,655	90,345	10%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total						
		100,000	9,655	90,345	10%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	176,996	70,561	106,435	40%	
	Operating Expenses (B Budget)	121,637	13,074	108,563	11%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total						
		298,633	83,635	214,998	28%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	2,772	10	2,762	0%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total						
		2,772	10	2,762	0%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	779,852	389,926	389,926	50%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total						
		779,852	389,926	389,926	50%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	15,000	3,750	11,250	25%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total						
		15,000	3,750	11,250	25%	
35.1.002.3 - Parks.BOCC.Dept.Ops						
	Personnel Expenses	202,324	90,236	112,088	45%	
	Operating Expenses (B Budget)	85,630	54,889	30,741	64%	(J)
35.1.002.3 - Parks.BOCC.Dept.Ops Total						
		287,954	145,125	142,829	50%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	41,610	13,132	28,478	32%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total						
		41,610	13,132	28,478	32%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	173,475	84,825	88,650	49%	
	Operating Expenses (B Budget)	400,054	40,573	359,481	10%	
	Capital Outlay	195,000	-	195,000	0%	
60.1.002.2 - SW.Dept Admin Total						
		768,529	125,397	643,132	16%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling						
	Operating Expenses (B Budget)	24,018	6,060	17,958	25%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling Total						
		24,018	6,060	17,958	25%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	3,209,127	1,465,970	1,743,157	46%	
60.1.002.3 - SW.Dept.Ops Total						
		3,209,127	1,465,970	1,743,157	46%	
Grand Total						
		7,900,124	3,209,877	4,690,247	41%	

Kootenai County
UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
040 IT					
10.1.040.5.411 - GF.BOCC.IT.Proj.Digital Evidence Storage FY17					
Capital Outlay	349,279	163,645	185,634	47%	
10.1.040.5.411 - GF.BOCC.IT.Proj.Digital Evidence Storage FY17 Total	349,279	163,645	185,634	47%	
10.1.040.5.432 - GF.BOCC.IT.Proj.Next Gen Firewall FY17					
Operating Expenses (B Budget)	152,127	132,079	20,048	87%	
Capital Outlay	47,873	32,455	15,418	68%	
10.1.040.5.432 - GF.BOCC.IT.Proj.Next Gen Firewall FY17 Total	200,000	164,534	35,466	82%	(K)
10.1.040.5.46 - GF.BOCC.IT.Proj.Justware Casemgmt					
Capital Outlay	149,643	-	149,643	0%	
10.1.040.5.46 - GF.BOCC.IT.Proj.Justware Casemgmt Total	149,643	-	149,643	0%	
10.1.040.5.48 - GF.BOCC.IT.Proj.Admin Cabling Proj					
Operating Expenses (B Budget)	-	2,513	(2,513)		
Capital Outlay	165,581	34,585	130,996	21%	
10.1.040.5.48 - GF.BOCC.IT.Proj.Admin Cabling Proj Total	165,581	37,098	128,483	22%	
040 IT Total	864,503	365,277	499,226	42%	
114 OEM					
10.1.114.4.115 - GF.BOCC.OEM.Grants.WUI 15WFM-Kootenai					
Operating Expenses (B Budget)	263,417	7,043	256,374	3%	
10.1.114.4.115 - GF.BOCC.OEM.Grants.WUI 15WFM-Kootenai Total	263,417	7,043	256,374	3%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI)					
Operating Expenses (B Budget)	79,575	-	79,575	0%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total	79,575	-	79,575	0%	
10.1.114.4.124 - GF.BOCC.OEM.Grants.2015 SHSP SS-00091					
Operating Expenses (B Budget)	94,071	10,200	83,871	11%	
Capital Outlay	-	38,063	(38,063)		
10.1.114.4.124 - GF.BOCC.OEM.Grants.2015 SHSP SS-00091 Total	94,071	48,263	45,808	51%	
10.1.114.4.126 - GF.BOCC.OEM.Grants.2016 SHSP SS-0028-S01					
Operating Expenses (B Budget)	181,894	31,959	149,935	18%	
10.1.114.4.126 - GF.BOCC.OEM.Grants.2016 SHSP SS-0028-S01 Total	181,894	31,959	149,935	18%	
114 OEM Total	618,957	87,265	531,692	14%	
10 GF Total	1,483,460	452,543	1,030,917	31%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.003 - Repl Resv/Acq.Proj.General Imprvmnt					
Capital Outlay	1,323,000	111,205	1,211,795	8%	
11.1.003.5.003 - Repl Resv/Acq.Proj.General Imprvmnt Total	1,323,000	111,205	1,211,795	8%	
11.1.003.5.51 - Repl Resv/Acq.Proj.Jail Exp Project FY17__					
Capital Outlay	12,000,000	508,279	11,491,721	4%	
11.1.003.5.51 - Repl Resv/Acq.Proj.Jail Exp Project FY17__ Total	12,000,000	508,279	11,491,721	4%	
11.1.003.5.57 - Repl Resv/Acq.BOCC.Gen AcctsPF DMV-DL Project					
Capital Outlay	340,000	13,237	326,763	4%	
11.1.003.5.57 - Repl Resv/Acq.BOCC.Gen AcctsPF DMV-DL Project Total	340,000	13,237	326,763	4%	
11.1.003.5.60 - Repl Resv/Acq.SH Evidence Storage Prjct FY17					
Capital Outlay	416,854	16,349	400,505	4%	
11.1.003.5.60 - Repl Resv/Acq.SH Evidence Storage Prjct FY17 Total	416,854	16,349	400,505	4%	
11.1.003.5.65 - Repl Resv/Acq.Proj.Facilities 5 Yr Plan					
Operating Expenses (B Budget)	53,000	20,111	32,889	38%	
Capital Outlay	175,000	116,167	58,833	66%	(L)
11.1.003.5.65 - Repl Resv/Acq.Proj.Facilities 5 Yr Plan Total	228,000	136,278	91,722	60%	
003 Gen Accts Total	14,307,854	785,348	13,522,506	5%	
11 Repl Resv/Acq Total	14,307,854	785,348	13,522,506	5%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - Public Defndr ..Indigent Public Defense Grant					
Personnel Expenses	174,214	4,679	169,535	3%	
Operating Expenses (B Budget)	138,502	5,726	132,776	4%	
Capital Outlay	25,000	806	24,194	3%	
15.1.060.4.70 - Public Defndr ..Indigent Public Defense Grant Total	337,716	11,211	326,505	3%	
060 Public Defndr Total	337,716	11,211	326,505	3%	

County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
128 JDET Ctr					
15.1.128.4.190 - JF.BOCC.JDET Ctr .Grants.JDC School Lunch Prgrm					
Personnel Expenses	-	13,679	(13,679)		Pending Bdgt Adj
Operating Expenses (B Budget)	-	14,447	(14,447)		
15.1.128.4.190 - JF.BOCC.JDET Ctr .Grants.JDC School Lunch Prgrm Total	-	28,126	(28,126)		
128 JDET Ctr Total	-	28,126	(28,126)		
132 AMP					
15.1.132.4.234 - JF.BOCC.AMP.Grants.OVW 2015 Dom Violence Cr					
Personnel Expenses	38,020	13,010	25,010	34%	
Operating Expenses (B Budget)	3,720	520	3,200	14%	
15.1.132.4.234 - JF.BOCC.AMP.Grants.OVW 2015 Dom Violence Cr Total	41,740	13,530	28,210	32%	
132 AMP Total	41,740	13,530	28,210	32%	
139 Juv Pro					
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	31,328	18,641	12,687	60%	
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total	31,328	18,641	12,687	60%	
139 Juv Pro Total	31,328	18,641	12,687	60%	
15 JF Total	410,784	71,509	339,275	17%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport					
Personnel Expenses	97,453	30,696	66,757	31%	Pending Bdgt Adj
Operating Expenses (B Budget)	-	75,746	(75,746)		
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport Total	97,453	106,442	(8,989)	109%	
20.1.070.4.008-Public Trans.Grants.Facility Grant ARRA 5307					
Capital Outlay	-	430,170	(430,170)		Pending Bdgt Adj
20.1.070.4.008-Public Trans.Grants.Facility Grant ARRA 5307 Total	-	430,170	(430,170)		
20.1.070.4.010 - Public Transport.Bus Svc.Grants.ITD 5310 Grant					
Operating Expenses (B Budget)	-	1,721	(1,721)		Pending Bdgt Adj
20.1.070.4.010 - Public Transport.Bus Svc.Grants.ITD 5310 Grant Total	-	1,721	(1,721)		
20.1.070.4.018-Public Transport.BOCC.Bus Svc.Grants.FTA ID-90-X118					
Capital Outlay	297,706	-	297,706	0%	
20.1.070.4.018-Public Transport.BOCC.Bus Svc.Grants.FTA ID-90-X118 Total	297,706	-	297,706	0%	
20.1.070.4.03 - Public Transport.Bus Svc.Grants.FTA ID-04-0030					
Capital Outlay	-	91,220	(91,220)		Pending Bdgt Adj
20.1.070.4.03 - Public Transport.Bus Svc.Grants.FTA ID-04-0030 Total	-	91,220	(91,220)		
20.1.070.4.030 - Public Transport.Bus Svc.Grants.FTA ID-90-X130					
Personnel Expenses	-	9,639	(9,639)		Pending Bdgt Adj
Operating Expenses (B Budget)	-	102,168	(102,168)		
20.1.070.4.030 - Public Transport.Bus Svc.Grants.FTA ID-90-X130 Total	-	111,807	(111,807)		
20.1.070.4.09 - Public Transport.Bus Svc.Grants.FTA ID-2016-009					
Personnel Expenses	-	5,862	(5,862)		Pending Bdgt Adj
Operating Expenses (B Budget)	-	111,716	(111,716)		
20.1.070.4.09 - Public Transport.Bus Svc.Grants.FTA ID-2016-009 Total	-	117,579	(117,579)		
070 Bus Svc Total	395,159	858,938	(463,779)	217%	
20 Public Transport Total	395,159	858,938	(463,779)	217%	
32 NWC					
002 Dept					
32.1.002.4.161 - NWC.Grants.IECWMA					
Operating Expenses (B Budget)	-	3,882	(3,882)		Pending Bdgt Adj
32.1.002.4.161 - NWC.Grants.IECWMA Total	-	3,882	(3,882)		
002 Dept Total	-	3,882	(3,882)		
32 NWC Total	-	3,882	(3,882)		
35 Parks					
002 Dept					
35.1.002.5.153 - Parks.Proj.CO Boat Launch					
Operating Expenses (B Budget)	85,250	96,210	(10,960)	113%	Finished Project
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	85,250	96,210	(10,960)	113%	

County Commissioners' Grants & Projects Budget Status

(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
35.1.002.5.184 - Parks.BOCC.Dept.Proj.P&W Stateline Bridge Project					
Operating Expenses (B Budget)	14,850	14,850	-	100%	Finished Project
35.1.002.5.184 - Parks.BOCC.Dept.Proj.P&W Stateline Bridge Project Total	14,850	14,850	-	100%	
002 Dept Total	100,100	111,060	(10,960)	111%	
35 Parks Total	100,100	111,060	(10,960)	111%	
50 Constructn					
101 Airport					
50.1.101.4.811 - Constr.Airport.Grants.AIP 40 Wildlife Assmnt					
Capital Outlay	5,847	2,400	3,447	41%	Finished Grant
50.1.101.4.811 - Constr.Airport.Grants.AIP 40 Wildlife Assmnt Total	5,847	2,400	3,447	41%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 41 Ramp Design and EA					
Operating Expenses (B Budget)	-	(154)	154		Finished Grant
Capital Outlay	3,864	-	3,864	0%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 41 Ramp Design and EA Total	3,864	(154)	4,018	-4%	
50.1.101.4.813 -Constr.Airport.Grants.AIP 39 Sustainability Plan					
Capital Outlay	26,267	26,267	0	100%	Finished Grant
50.1.101.4.813 -Constr.Airport.Grants.AIP 39 Sustainability Plan Total	26,267	26,267	0	100%	
101 Airport Total	35,978	28,513	7,465	79%	
155 WW					
50.1.155.4.883 - Constr.Grants.WW-Hauser Docks/Launch Grants					
Capital Outlay	-	1,350	(1,350)		Finished Grant
50.1.155.4.883 - Constr.Grants.WW-Hauser Docks/Launch Grants Total	-	1,350	(1,350)		
50.1.155.4.888 - Constr.WW .Grants.WW-Harrison Launch					
Capital Outlay	-	2,938	(2,938)		Finished Grant
50.1.155.4.888 - Constr.WW .Grants.WW-Harrison Launch Total	-	2,938	(2,938)		
155 WW Total	-	4,288	(4,288)		
50 Constructn Total	35,978	32,801	3,177	91%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr.					
Capital Outlay	421,128	49,962	371,166	12%	Finished Grant
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Total	421,128	49,962	371,166	12%	
182 Ramsey Trnsfr Stn Total	421,128	49,962	371,166	12%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	100,000	-	100,000	0%	Finished Grant
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Total	100,000	-	100,000	0%	
183 Prairie Trnsfr Stn Total	100,000	-	100,000	0%	
187 Rural Sys					
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	310,885	5,708	305,177	2%	Finished Grant
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Total	310,885	5,708	305,177	2%	
187 Rural Sys Total	310,885	5,708	305,177	2%	
190 Fighting Creek					
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr.					
Capital Outlay	268,784	14,371	254,413	5%	Finished Grant
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Total	268,784	14,371	254,413	5%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	81,364	-	81,364	0%	Finished Grant
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	81,364	-	81,364	0%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	647,183	85,394	561,789	13%	Finished Grant
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	647,183	85,394	561,789	13%	
190 Fighting Creek Total	997,331	99,765	897,566	10%	
60 SW Total	1,829,344	155,435	1,673,909	8%	
Grand Total	18,562,679	2,471,515	16,091,164	13%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Clerk's Department Expenditure Budget Status (Includes Projects)

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Actual	% used	Note Ref
201-Auditor						(M)
	Personnel Expenses	1,081,657	464,225	617,432	43%	
	Operating Expenses (B Budget)	44,946	21,457	23,489	48%	
201-Auditor Total		1,126,603	485,682	640,921	43%	
205-Elections						
	Personnel Expenses	322,866	158,681	164,185	49%	
	Operating Expenses (B Budget)	372,982	227,447	145,535	61%	
205-Elections Total		695,848	386,129	309,719	55%	
209-Recorders						
	Personnel Expenses	380,846	144,260	236,586	38%	
	Operating Expenses (B Budget)	18,973	3,977	14,996	21%	
	Capital Outlay	54,944	-	54,944	0%	
209-Recorders Total		454,763	148,237	306,526	33%	
221-Dist. Crt-Clerks						
	Personnel Expenses	2,792,265	1,284,400	1,507,865	46%	
	Operating Expenses (B Budget)	25,727	9,008	16,719	35%	
221-Dist. Crt-Clerks Total		2,817,992	1,293,407	1,524,585	46%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	600,266	193,785	406,481	32%	
246 County asst-KMC IPH Total		600,266	193,785	406,481	32%	
40.002 Indigent Admin						
	Personnel Expenses	302,302	119,488	182,815	40%	
	Operating Expenses (B Budget)	16,145	6,251	9,894	39%	
40.002 Indigent Admin Total		318,447	125,739	192,708	39%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	1,268,734	277,475	991,259	22%	
40.245-Indigent Co. Asst Total		1,268,734	277,475	991,259	22%	
Grand Total		7,282,653	2,910,454	4,372,199	40%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Treasurer's Expenditure Budget Status Report

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Official						
	Personnel Expenses	525,337	215,372	309,965	41%	
	Operating Expenses (B Budget)	263,699	76,777	186,922	29%	
001 Elected Official Total		789,036	292,149	496,887	37%	
Grand Total		789,036	292,149	496,887	37%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Assessor's Expenditure Budget Status Report

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	694,570	309,566	385,004	45%	
	Operating Expenses (B Budget)	93,834	14,815	79,019	16%	
	Capital Outlay	73,344	0	73,344	0%	
001 Elected Offcl Total		861,748	324,382	537,366	38%	
413 DMV-CDA						
	Personnel Expenses	981,474	421,400	560,074	43%	
	Operating Expenses (B Budget)	12,894	3,640	9,254	28%	
413 DMV-CDA Total		994,368	425,040	569,328	43%	
417 DMV-PF						
	Operating Expenses (B Budget)	10,941	4,237	6,704	39%	
417 DMV-PF Total		10,941	4,237	6,704	39%	
421 Appraisal						
	Personnel Expenses	1,782,309	778,586	1,003,723	44%	
	Operating Expenses (B Budget)	76,404	15,542	60,862	20%	
421 Appraisal Total		1,858,713	794,128	1,064,585	43%	
425 Land Records						
	Personnel Expenses	534,056	244,035	290,021	46%	
	Operating Expenses (B Budget)	24,212	2,599	21,613	11%	
425 Land Records Total		558,268	246,634	311,634	44%	
Grand Total		4,284,038	1,794,421	2,489,617	42%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Coroner's Expenditure Budget Status Report

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Coroner						
	Personnel Expenses	169,276	77,880	91,396	46%	
	Operating Expenses (B Budget)	176,323	55,327	120,996	31%	
	Capital Outlay	29,635	29,167	468	98%	(N)
001 Coroner Total		375,234	162,374	212,860	43%	
Grand Total		375,234	162,374	212,860	43%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	736,032	339,184	396,848	46%	
	Operating Expenses (B Budget)	221,297	119,071	102,226	54%	
	Capital Outlay	-	-	-		
001 Elected Offcl Total		957,329	458,255	499,074	48%	
049 Auto Shop						
	Personnel Expenses	189,405	87,268	102,137	46%	
	Operating Expenses (B Budget)	19,645	6,543	13,102	33%	
049 Auto Shop Total		209,050	93,811	115,239	45%	
120 911						
	Personnel Expenses	2,187,218	982,259	1,204,959	45%	
	Operating Expenses (B Budget)	90,134	46,764	43,370	52%	
	Capital Outlay	16,258	0	16,258	0%	
120 911 Total		2,293,610	1,029,024	1,264,586	45%	
124 911 - Enhncd Sys						
	Personnel Expenses	267,651	118,515	149,136	44%	
	Operating Expenses (B Budget)	850,000	555,438	294,562	65%	
	Capital Outlay	512,040	491,807	20,233	96%	
124 911 - Enhncd Sys Total		1,629,691	1,165,760	463,931	72%	(O)
603 Civil						
	Personnel Expenses	458,184	233,544	224,640	51%	
	Operating Expenses (B Budget)	29,480	11,789	17,691	40%	
603 Civil Total		487,664	245,332	242,332	50%	
604 Animal Cntrl						
	Personnel Expenses	150,369	68,751	81,618	46%	
	Operating Expenses (B Budget)	56,595	17,627	38,968	31%	
	Capital Outlay	77,402	72,829	4,573	94%	
604 Animal Cntrl Total		284,366	159,206	125,160	56%	
605 Patrol						
	Personnel Expenses	6,585,695	2,962,874	3,622,821	45%	
	Operating Expenses (B Budget)	571,048	222,048	349,000	39%	
	Capital Outlay	604,616	569,546	35,070	94%	
605 Patrol Total		7,761,359	3,754,469	4,006,890	48%	
620 Detective						
	Personnel Expenses	1,739,494	855,034	884,460	49%	
	Operating Expenses (B Budget)	54,456	58,410	(3,954)	107%	(P)
620 Detective Total		1,793,950	913,445	880,505	51%	
625 Driver's Lic						
	Personnel Expenses	477,504	200,939	276,565	42%	
	Operating Expenses (B Budget)	6,201	3,042	3,159	49%	
625 Driver's Lic Total		483,705	203,981	279,724	42%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt - Actual	% Used	Note Ref
630	Records					
	Personnel Expenses	485,711	204,858	280,853	42%	
	Operating Expenses (B Budget)	9,777	6,048	3,729	62%	
630	Records Total	495,488	210,906	284,582	43%	
635	SWAT					
	Operating Expenses (B Budget)	49,200	34,826	14,374	71%	(Q)
635	SWAT Total	49,200	34,826	14,374	71%	
640	Search & Resc					
	Operating Expenses (B Budget)	35,473	23,462	12,011	66%	
	Capital Outlay	0	10,000	(10,000)		
640	Search & Resc Total	35,473	33,462	2,011	94%	(R)
660	Jail Ops					
	Personnel Expenses	8,595,383	4,044,486	4,550,897	47%	
	Operating Expenses (B Budget)	3,176,486	1,948,306	1,228,180	61%	
	Capital Outlay	75,633	84,272	(8,639)	111%	
660	Jail Ops Total	11,847,502	6,077,064	5,770,438	51%	(S)
685	Rec Safety					
	Personnel Expenses	114,570	-	114,570	0%	
	Operating Expenses (B Budget)	118,437	32,247	86,190	27%	
	Capital Outlay	39,529	46,858	(7,329)	119%	(T)
685	Rec Safety Total	272,536	79,104	193,432	29%	
Grand Total		28,600,923	14,458,646	14,142,277	51%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

(See **Note References** on Page 26)

Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used	Note Ref
158.6.605.3 - Drug Seizure - Sheriff					
Revenue					
Fines and Forfeitures	125,000	10,645	(114,355)	9%	
Investment Gain/(Loss)	-	1,121	1,121	0%	
Revenue Total	125,000	11,766	(113,234)	9%	
Expenses					
Operating Expenses (B Budget)					
Maintenance & Repairs	-	-	-	***	
Materials & Supplies	(125,000)	(210)	124,790	0%	
Non-Capital Purchases	-	(13,209)	(13,209)	0%	
Other Services and Expenses	-	(2,000)	(2,000)	***	
Op Expense Total	(125,000)	(15,419)	(109,581)	12%	
Capital Outlay	-	(31,422)	(31,422)	***	
Expenses Total	(125,000)	(46,841)	(78,159)	37%	
158.6.605.3 - Drug Seizure Total	-	(35,074)			

Kootenai County
Sheriff Grants & Projects
UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017
Sheriff's Grants and Projects Budget Status
(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Actual	% Used	Note Ref
15.6.605.4.606-SH.Patrol.Grants.SH Hwy Safety						Pending Bdgt Adj
	Personnel Expenses	-	8,368	(8,368)		
15.6.605.4.606-SH.Patrol.Grants.SH Hwy Safety Total		-	8,368	(8,368)		
15.6.605.4.611 -SH.Patrol.Grants.Byrne Equip DJ Grants						
	Operating Expenses (B Budget)	44,102	-	44,102	0%	
15.6.605.4.611 -SH.Patrol.Grants.Byrne Equip DJ Grants Total		44,102	-	44,102	0%	
15.6.605.4.612 - JF.Sheriff.Patrol.Grants.ID Stay Alive @ 25						
	Personnel Expenses	6,000	1,500	4,500	25%	
15.6.605.4.612 - JF.Sheriff.Patrol.Grants.ID Stay Alive @ 25 Total		6,000	1,500	4,500	25%	
15.6.605.4.616-SH.Patrol.Grants.COPS Hiring Prog 2012						
	Personnel Expenses	50,614	-	50,614	0%	
15.6.605.4.616-SH.Patrol.Grants.COPS Hiring Prog 2012 Total		50,614	-	50,614	0%	
15.6.605.5.621 - JF.SH.Patrol.Proj.Invasive Species Patrol						Pending Bdgt Adj
	Personnel Expenses	-	272	(272)		
15.6.605.5.621 - JF.SH.Patrol.Proj.Invasive Species Patrol Total		-	272	(272)		
15.6.640.5.559 - JF.Sheriff.S&R.Proj.Project Life Saver						
	Operating Expenses (B Budget)	0	1,495	(1,495)		
15.6.640.5.559 - JF.Sheriff.S&R.Proj.Project Life Saver Total		0	1,495	(1,495)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	88,100	-	88,100	0%	
	Operating Expenses (B Budget)	-	134	(134)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total		88,100	134	87,966	0%	
37.6.685.4.683-Vessel.Rec Safety.SMD-IDPR Vehicle Grant						
	Capital Outlay	-	(628)	628		
37.6.685.4.683-Vessel.Rec Safety.SMD-IDPR Vehicle Grant Total		-	(628)	628		
Grand Total		188,816	11,140	177,676	6%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Prosecuting Attorney's Expenditure Budget Status Report

(See **Note References** on Page 26)

Dep't	Expense Classification	Budget	Actual	Bdgt-Actual	% Used	Note Ref
10.7.050.0 - PA.Civil Division.Administration						(U)
	Personnel Expenses	607,305	278,769	328,536	46%	
	Operating Expenses (B Budget)	29,189	12,373	16,816	42%	
10.7.050.0 - PA.Civil Division.Administration Total		636,494	291,142	345,352	46%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	260,500	121,127	139,373	46%	
	Operating Expenses (B Budget)	8,789	2,025	6,764	23%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		269,289	123,152	146,137	46%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	2,516,048	1,162,609	1,353,439	46%	
	Operating Expenses (B Budget)	118,898	76,841	42,057	65%	
15.7.001.3 - Justice Fund.PA.Operations Total		2,634,946	1,239,450	1,395,496	47%	
Total Admin & Operation		3,540,729	1,653,745	1,886,984	47%	

Prosecutor Grants

Dep't	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.137.4.137-GF.PA.Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	10,776	4,957	5,819	46%	
10.7.137.4.137-GF.PA.Juv Div.Substance Abuse Grant Total		10,776	4,957	5,819	46%	
Total Admin & Operation		10,776	4,957	5,819	46%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

District Court Expenditure Budget Status Report

(See **Note References** on Page 26)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					
Personnel Expenses	1,816,829	815,531	1,001,298	45%	
Operating Expenses (B Budget)	499,968	271,415	228,553	54%	
Total	2,337,297	1,107,446	1,229,851	47%	
252 Drug Court					
Operating Expenses (B Budget)	30,490	15,872	14,618	52%	
252 Drug Court Total	30,490	15,872	14,618	52%	
253 D.U.I. Court					
Personnel Expenses	-	925	(925)		
Operating Expenses (B Budget)	34,941	13,902	21,039	40%	
253 D.U.I. Court Total	34,941	14,827	20,114	42%	
254 Mental Health Court					
Personnel Expenses	66,019	30,470	35,549	46%	
Operating Expenses (B Budget)	23,710	15,754	7,956	66%	(v)
254 Mental Health Court Total	89,729	46,223	43,506	52%	
001 DC-Elected Offcl Total	2,492,457	1,184,369	1,308,088	48%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,000	600	14,400	4%	
Total	15,000	600	14,400	4%	
Fund 455 Court Interlock Device Total	15,000	600	14,400	4%	
Grand Total	2,507,457	1,184,969	1,322,488	47%	

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	11,218,861	6,717,366	(4,501,495)	60%
13 Liability Insurance	715,996	437,057	(278,939)	61%
15 Justice Fund	26,474,598	16,161,850	(10,312,748)	61%
30 Airport	244,143	150,029	(94,114)	61%
31 County Fair	100,000	61,484	(38,516)	61%
32 Noxious Weed Cntrl	294,463	179,949	(114,514)	61%
33 Health District	734,856	448,955	(285,901)	61%
34 Historical Society	15,000	9,160	(5,840)	61%
35 Parks	278,456	169,935	(108,521)	61%
40 Indigent	363,422	234,999	(128,423)	65%
45 District Court	1,389,952	848,309	(541,643)	61%
46 Revaluation	2,314,166	1,413,486	(900,680)	61%
47 Emergency Medical System	2,384,863	1,445,998	(938,865)	61%
49 Aquifer Protection	469,518	292,848	(176,670)	62%
Grand Total	46,998,294	28,571,426	(18,426,868)	61%

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Property Tax Revenue For Tax Years through 2016, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2013 & Prior	-	16,467	16,467	
	Property Taxes, 2014	-	23,663	23,663	
	Property Taxes, 2015	-	71,119	71,119	
	Property Taxes, 2016	10,918,861	6,518,309	(4,400,552)	60%
	Spec'l Assmnt Taxes, 2013 & Prior	-	3,029	3,029	
	Spec'l Assmnt Taxes, 2014	-	381	381	
	Spec'l Assmnt Taxes, 2015	-	8,151	8,151	
	Spec'l Assmnt Taxes, 2016	-	45,617	45,617	
	Late Prop Tx Chrg & Int.	300,000	30,630	(269,370)	
10 General Fund Total		11,218,861	6,717,366	(4,501,495)	60%
13 Liab Ins	Property Taxes, 2013 & Prior	-	1,005	1,005	
	Property Taxes, 2014	-	1,385	1,385	
	Property Taxes, 2015	-	5,376	5,376	
	Property Taxes, 2016	715,996	427,408	(288,588)	60%
	Late Prop Tx Chrg & Int.	-	1,883	1,883	
13 Liability Insurance Total		715,996	437,057	(278,939)	61%
15 JF	Property Taxes, 2013 & Prior	-	33,552	33,552	
	Property Taxes, 2014	-	55,966	55,966	
	Property Taxes, 2015	-	199,250	199,250	
	Property Taxes, 2016	26,474,598	15,803,676	(10,670,922)	60%
	Late Prop Tx Chrg & Int.	-	69,406	69,406	
15 Justice Fund Total		26,474,598	16,161,850	(10,312,748)	61%
30 Airport	Property Taxes, 2013 & Prior	-	302	302	
	Property Taxes, 2014	-	859	859	
	Property Taxes, 2015	-	2,310	2,310	
	Property Taxes, 2016	244,143	145,742	(98,401)	60%
	Late Prop Tx Chrg & Int.	-	816	816	
30 Airport Total		244,143	150,029	(94,114)	61%
31 CO Fair	Property Taxes, 2013 & Prior	-	111	111	
	Property Taxes, 2014	-	175	175	
	Property Taxes, 2015	-	1,187	1,187	
	Property Taxes, 2016	100,000	59,703	(40,297)	60%
	Late Prop Tx Chrg & Int.	-	308	308	
31 County Fair Total		100,000	61,484	(38,516)	61%
32 NWC	Property Taxes, 2013 & Prior	-	358	358	
	Property Taxes, 2014	-	724	724	
	Property Taxes, 2015	-	2,280	2,280	
	Property Taxes, 2016	294,463	175,778	(118,685)	60%
	Late Prop Tx Chrg & Int.	-	809	809	
32 Noxious Weed Control Total		294,463	179,949	(114,514)	61%
33 Health Dist	Property Taxes, 2013 & Prior	-	1,029	1,029	
	Property Taxes, 2014	-	1,598	1,598	
	Property Taxes, 2015	-	5,665	5,665	
	Property Taxes, 2016	734,856	438,661	(296,195)	60%
	Late Prop Tx Chrg & Int.	-	2,003	2,003	
33 Health District Total		734,856	448,955	(285,901)	61%

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Property Tax Revenue For Tax Years through 2016, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
34 Hist Society	Property Taxes, 2013 & Prior	-	18	18	
	Property Taxes, 2014	-	35	35	
	Property Taxes, 2015	-	119	119	
	Property Taxes, 2016	15,000	8,948	(6,052)	60%
	Late Prop Tx Chrg & Int.	-	41	41	
34 Historical Society Total		15,000	9,160	(5,840)	61%
35 Parks	Property Taxes, 2013 & Prior	-	281	281	
	Property Taxes, 2014	-	534	534	
	Property Taxes, 2015	-	2,198	2,198	
	Property Taxes, 2016	278,456	166,219	(112,237)	60%
	Late Prop Tx Chrg & Int.	-	702	702	
35 Parks Total		278,456	169,935	(108,521)	61%
40 Indigent	Property Taxes, 2013 & Prior	-	3,171	3,171	
	Property Taxes, 2014	-	1,738	1,738	
	Property Taxes, 2015	-	9,823	9,823	
	Property Taxes, 2016	363,422	216,945	(146,477)	60%
	Late Prop Tx Chrg & Int.	-	3,323	3,323	
40 Indigent Total		363,422	234,999	(128,423)	65%
45 Dist Crt	Property Taxes, 2013 & Prior	-	1,216	1,216	
	Property Taxes, 2014	-	2,570	2,570	
	Property Taxes, 2015	-	11,358	11,358	
	Property Taxes, 2016	1,389,952	829,717	(560,235)	60%
	Late Prop Tx Chrg & Int.	-	3,447	3,447	
45 District Court Total		1,389,952	848,309	(541,643)	61%
46 Reval	Property Taxes, 2013 & Prior	-	2,438	2,438	
	Property Taxes, 2014	-	5,154	5,154	
	Property Taxes, 2015	-	18,371	18,371	
	Property Taxes, 2016	2,314,166	1,381,418	(932,748)	60%
	Late Prop Tx Chrg & Int.	-	6,105	6,105	
46 Revaluation Total		2,314,166	1,413,486	(900,680)	61%
47 EMS	Property Taxes, 2013 & Prior	-	3,109	3,109	
	Property Taxes, 2014	-	4,953	4,953	
	Property Taxes, 2015	-	17,785	17,785	
	Property Taxes, 2016	2,384,863	1,413,918	(970,945)	59%
	Late Prop Tx Chrg & Int.	-	6,233	6,233	
47 EMS Total		2,384,863	1,445,998	(938,865)	61%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2013 & Prior	-	710	710	
	Special Assessment Taxes, 2014	-	1,692	1,692	
	Special Assessment Taxes, 2015	-	4,817	4,817	
	Special Assessment Taxes, 2016	469,518	286,433	(183,085)	61%
	Late Prop Tx Chrg & Int.	-	(803)	(803)	
49 Aquifer Protection Total		469,518	292,848	(176,670)	62%
Grand Total		46,998,294	28,571,426	(18,426,868)	61%

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	12,076,627	5,229,279	(6,847,348)	43%
11 Replacement Resv	-	55,295	55,295	***
13 Liability Insurance	-	40,940	40,940	***
14 Health Insurance	8,900,029	4,030,526	(4,869,503)	45%
15 Justice Fund	7,880,658	3,204,161	(4,676,497)	41%
154 Jail Commissary	36,741	26,920	(9,821)	73%
155 Sheriff Donation	35,621	112,827	77,206	317%
158 KCSO Drug Seizure	125,000	11,766	(113,234)	9%
18 Centennial Trail	17,000	-	(17,000)	0%
19 Tourism Promotion	2,000	214	(1,786)	11%
20 Public Transport	393,245	768,695	375,450	195%
30 Airport	602,928	348,268	(254,660)	58%
301 Airport Sewer Fund	37,000	21,471	(15,529)	58%
32 Noxious Weed	-	4,091	4,091	0%
35 Parks	173,250	123,981	(49,269)	72%
36 Snowmobile	70,922	26,535	(44,387)	37%
37 County Vessel	637,070	37,842	(599,228)	6%
38 Public Access	6,000	(503)	(6,503)	-8%
40 Indigent fund	505,000	291,050	(213,950)	58%
45 District Court	992,430	550,654	(441,776)	55%
455 Court Interlock	15,000	7,047	(7,953)	47%
47 Emergency Medical Svc	123,832	51,562	(72,270)	42%
49 Aquifer Prot	100,000	-	(100,000)	0%
50 Construction Fund	35,978	(12,152)	(48,130)	-34%
60 Solid Waste	11,875,600	6,645,484	(5,230,116)	56%
Grand Total	44,641,931	21,575,953	(23,065,978)	48%

KOOTENAI COUNTY

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Summary Cash Listing

From October 1, 2016 to March 31, 2017

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Total Debits</u>	<u>Total Credits</u>	<u>Ending Balance</u>
10	General Fund	13,097,069	23,947,799	22,552,390	14,492,479
11	Replacement Rsrv/Acquistion	24,719,501	55,295	825,458	23,949,338
12	Unemployment Insurance Fund	1,835,705	20,203,931	21,743,518	296,118
13	Liability Insurance Fund	89,794	515,057	387,664	217,186
14	Health Insurance Fund	1,977,262	4,013,964	4,236,480	1,754,746
15	Justice Fund	5,594,939	23,799,851	20,030,734	9,364,056
154	Jail Commissary	153,104	26,920	27,338	152,686
155	Sheriff Donation	92,391	24,327	34,816	81,902
158	Drug Seizure - KCSD Patrol	296,405	11,766	46,841	261,330
18	Centennial Trail Fund	111,340	4,391	-	115,731
19	Tourism Promotion Fund	978	599	512	1,064
20	Public Transportation Fund	269,724	589,740	911,243	(51,779) (*)
30	Airport	1,009,952	651,780	1,033,372	628,360
301	Airport Sewer	60,614	21,290	27,430	54,474
31	County Fair Fund	6,278	61,487	9,655	58,110
32	Noxious Weed Fund	30,027	191,693	91,626	130,093
33	Health District Fund	133,444	471,470	389,926	214,988
34	Historical Society	333	9,160	3,750	5,743
35	Parks and Recreation Fund	199,092	311,548	296,241	214,399
36	Snowmobile Fund	193,238	26,997	50,724	169,512
37	County Vessel Fund	76,773	201,005	226,264	51,515
38	Public Access Fund	57,179	6,365	6,868	56,676
40	Indigent Fund	3,291,713	664,379	577,611	3,378,481
45	District Court Fund	244,490	1,484,514	1,269,498	459,506
455	Court Interlock Fund	115,087	7,047	1,012	121,122
46	Revaluation	478,222	1,517,100	1,048,918	946,404
47	Emergency Management Fund	15,452	1,521,787	1,492,267	44,973
49	Aquifer Protection Dstr Fund	507,538	331,433	236,632	602,339
50	Construction Fund	0	218,944	263,897	(44,952) (*)
60	Solid Waste Fund	19,481,040	10,662,055	4,358,225	25,784,870
862	Sheriff Evidence Trust	13,765	3,640	13,765	3,640
880	PA Civil Forfeiture Trust	63,384	9,148	16,725	55,808

(*) Cash balance deficits are due to pending reimbursements from Granting Agencies.

Kootenai County
Beginning Fiscal Year 2017
Summary of Fund Balances

Fund #	Fund Title	Total Audited FY 2016	Limitations & Planned Uses				Sub-Total	FY 17 Unassigned Fund Balance
			Assigned / Restricted	Committed Other Uses(*)	FY17 Committed for Operations	Cap Project Carry overs		
10	General Fund	14,416,006	2,765,022	500,000	797,875	364,549	4,427,446	9,988,560
11	Replacement Reserve/Acquisition	24,679,390	533,507	9,838,029	14,224,000	83,854	24,679,390	-
12	PR Payable	-	-	-	-	-	-	-
13	Liability Insurance Fund	454,670	366,625	-	-	-	366,625	88,045
14	Health Insurance Fund	1,256,516	68,677	1,187,839	-	-	1,256,516	-
15	Justice Fund	6,336,291	536,886	-	356,122	9,227	902,235	5,434,056
154	Jail Commissary	152,540	152,540	-	-	-	152,540	-
155	Sheriff Donation	-	-	-	-	-	-	-
158	Sheriff Drug Seizure	296,443	296,443	-	-	-	296,443	-
18	Centennial Trail	111,481	66,981	-	44,500	-	111,481	-
19	Tourism Promotion Fund	1,164	1,164	-	-	-	1,164	-
20	Public Transportation Fund	-	-	-	-	-	-	-
30	Airport Fund	489,341	489,341	-	-	-	489,341	-
301	Airport Sewer Fund	25,457	25,457	-	-	-	25,457	-
31	County Fair Fund	6,696	6,696	-	-	-	6,696	-
32	Noxious Weeds	25,341	25,341	-	-	-	25,341	-
33	Health District Fund	135,760	135,760	-	-	-	135,760	-
34	Historical Society Fund	381	381	-	-	-	381	-
35	Parks & Recreation Fund	181,222	68,188	98,184	-	14,850	181,222	-
36	Snowmobile Fund	193,209	162,269	30,940	-	-	193,209	-
37	County Vessel Fund	201,524	201,524	-	-	-	201,524	-
38	Public Access Contribution Fund	57,184	57,184	-	-	-	57,184	-
40	Indigent Fund	3,199,472	2,499,472	-	700,000	-	3,199,472	-
45	District Court Fund	244,060	244,060	-	-	-	244,060	-
455	Court Interlock Fund	114,675	114,675	-	-	-	114,675	-
46	Revaluation Fund	478,168	478,168	-	-	-	478,168	-
47	Emergency Medical Services Fund	34,639	34,639	-	-	-	34,639	-
49	Aquifer Protection District Fund	415,703	415,703	-	-	-	415,703	-
50	General Construction Fund	-	-	-	-	-	-	-
60	Solid Waste Disposal Fund	48,714,086	45,758,994	500,000	1,610,748	844,344	48,714,086	-
Totals		102,221,420	55,505,699	12,154,992	17,733,245	1,316,824	86,710,760	15,510,660
Net Balance w/o Enterprise Fund (Solid Waste)			9,746,704	11,654,992	16,122,497	472,480	37,996,673	15,510,660

(*) Committed Other Uses reflect balances determined from the prior year fund balance resolution (February 2016). FY 2017 Fund Balance policy planned uses are pending decision by the BOCC.

Kootenai County

UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current
	Fund Balance	Revenue	Expenses	YTD Change	Fund Balance
	FY 2017				
10 General Fund	14,416,006	10,885,955	(10,779,290)	106,665	14,522,670
11 Replacement Resv/Acq	24,679,390	55,295	(785,348)	(730,053)	23,949,338
13 Liability Insurance	454,670	512,501	(750,325)	(237,823)	216,846
14 Health Insurance	1,256,516	4,032,461	(4,348,794)	(316,333)	940,183
15 Justice Fund	6,336,291	20,321,197	(17,389,383)	2,931,814	9,268,105
154 Jail Commissary	152,540	26,920	(26,858)	63	152,603
155 Sheriff Donation	-	112,827	(30,925)	81,902	81,902
158 Sheriff Drug Seizure	296,443	11,766	(46,841)	(35,074)	261,369
18 Centennial Trail	111,481	4,250	-	4,250	115,731
19 Tourism Promo	1,164	214	(314)	(100)	1,064
20 Public Transport	-	770,675	(858,938)	(88,263)	(88,263) (*)
30 Airport	489,341	519,910	(451,847)	68,063	557,404
301 Airport Sewer Fund	25,457	21,471	(29,153)	(7,682)	17,775
31 County Fair	6,696	61,069	(9,655)	51,414	58,110
32 Noxious Weed Ctrl	25,341	190,047	(87,527)	102,520	127,861
33 Health District	135,760	469,154	(389,926)	79,228	214,988
34 Historical Society	381	9,112	(3,750)	5,362	5,743
35 Parks	181,222	302,567	(269,317)	33,249	214,472
36 Snowmobile	193,209	26,535	(50,232)	(23,697)	169,512
37 County Vessel	201,524	57,831	(207,752)	(149,922)	51,602
38 Public Access	57,184	(503)	-	(503)	56,681
40 Indigent	3,199,472	540,644	(403,214)	137,430	3,336,902
45 District Court	244,060	1,494,599	(1,184,369)	310,230	554,290
455 Court Interlock	114,675	7,047	(600)	6,447	121,122
46 Revaluation	478,168	1,508,998	(1,040,762)	468,236	946,404
47 Emergency Medical Services	34,639	1,490,384	(1,520,757)	(30,372)	4,266
49 Aquifer Protection	415,703	272,819	(86,183)	186,636	602,339
50 Construction	-	(12,152)	(32,801)	(44,952)	(44,952) (*)
60 Solid Waste	48,714,086	6,321,911	(2,951,072)	3,370,838	52,084,925
Grand Total	102,221,420	50,015,503	(43,735,932)	6,279,571	108,500,990

(*) Fund Balance deficits are due to outstanding reimbursements from Granting Agencies.

Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

Department-Program	Budget Classification	YTD-2nd Q FY 2017		Budget-Actual		Note
		Amended	Actual Amount	Variance	%used	
BOCC Departments:						
020 Comm Develop	Personnel Expenses	1,684,475	703,354	981,121	42%	
	Operating Expenses (B Budget)	166,029	50,177	115,852	30%	
	Capital Outlay	22,635	22,635	-	100%	(A)
020 Comm Develop Total		1,873,139	776,166	1,096,973	41%	
030 Print Center	Personnel Expenses	181,213	82,800	98,413	46%	
	Operating Expenses (B Budget)	88,556	33,479	55,077	38%	
	Capital Outlay	14,000	13,371	629	96%	(B)
030 Print Center Total		283,769	129,650	154,119	46%	
040 IT	Personnel Expenses	1,171,353	537,654	633,699	46%	
	Operating Expenses (B Budget)	1,250,049	687,764	562,285	55%	
	Capital Outlay	379,060	246,158	132,902	65%	(C)
040 IT Total		2,800,462	1,471,576	1,328,886	53%	
053 Liability Ins	Operating Expenses (B Budget)	789,157	750,325	38,832	95%	(D)
053 Liability Ins Total		789,157	750,325	38,832	95%	
060 Public Defndr	Personnel Expenses	2,654,796	1,268,551	1,386,245	48%	
	Operating Expenses (B Budget)	279,180	318,586	(39,406)	114%	(E)
060 Public Defndr Total		2,933,976	1,587,137	1,346,839	54%	
114 OEM	Personnel Expenses	224,284	91,406	132,878	41%	
	Operating Expenses (B Budget)	17,637	4,987	12,650	28%	
	Capital Outlay	-	22,899	(22,899)		(F)
114 OEM Total		241,921	119,292	122,629	49%	
139 Juv Pro	Personnel Expenses	1,054,039	479,207	574,832	45%	
	Operating Expenses (B Budget)	104,681	25,866	78,815	25%	
	Capital Outlay	29,000	41,118	(12,118)	142%	(G)
139 Juv Pro Total		1,187,720	546,192	641,528	46%	
187 Rural Sys	Personnel Expenses	2,942	1,227	1,715	42%	
	Operating Expenses (B Budget)	545,726	200,550	345,176	37%	
	Capital Outlay	63,600	51,051	12,549	80%	(H)
187 Rural Sys Total		612,268	252,829	359,439	41%	

Over Budget Explanation:

(A) BOCC, Comm Development: Capital - budgeted Ford Escape SUV purchase.

(B) BOCC, Print Center: Capital - budgeted mail postage system - \$13.4k

(C) BOCC, IT: Operating - MS Office 2016 license agreement-\$201.6k, Sheriff scanning system-\$25.5k, auxiliary facility internet improvements-\$20k

(D) BOCC, Liability Insurance: Operating - Full year ICRMP premiums paid - \$733k

(E) BOCC, Public Defender: Operating - unbudgeted capital case expenses - \$174k

(F) BOCC, OEM: Operating - Unanticipate Ford Escape purchase-\$22.8k

(G) BOCC, Juvenile Probation: Capital - Budgeted \$29K purchase and installation of a boiler for JJC, Unbudgeted \$11K purchase and installation of a new dishwasher for JDC

(H) BOCC, Rural System: Capital - Budgeted Ford F450 Truck & Snowplow for rural site snow removal - \$51k

Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

Department-Program	Budget Classification	YTD-2nd Q FY 2017		Budget-Actual		Note
		Amended	Actual Amount	Variance	%used	
BOCC Departments (continued):						
650 Maint	Operating Expenses (B Budget)	194,181	119,080	75,101	61%	
	Capital Outlay	14,462	39,381	(24,919)	272%	
650 Maint Total		208,643	158,461	50,182	76%	(I)
35.1.002.3 - Parks.BOCC.Dept.Ops	Personnel Expenses	202,324	90,236	112,088	45%	
	Operating Expenses (B Budget)	85,630	54,889	30,741	64%	(J)
35.1.002.3 - Parks.BOCC.Dept.Ops Total		287,954	145,125	142,829	50%	
10.1.040.5.432 - GF.BOCC.IS.Proj.Next Gen Firewall FY17						
	Operating Expenses (B Budget)	152,127	132,079	20,048	87%	
	Capital Outlay	47,873	32,455	15,418	68%	
10.1.040.5.432 - GF.BOCC.IS.Proj.Next Gen Firewall FY17 Total		200,000	164,534	35,466	82%	(K)
11.1.003.5.65 - Repl Resv/Acq.Proj.Facilities 5 Yr Plan						
	Operating Expenses (B Budget)	53,000	20,111	32,889	38%	
	Capital Outlay	175,000	116,167	58,833	66%	(L)
11.1.003.5.65 - Repl Resv/Acq.Proj.Facilities 5 Yr Plan Total		228,000	136,278	91,722	60%	
Clerk Department:						
205-Elections	Personnel Expenses	322,866	158,681	164,185	49%	
	Operating Expenses (B Budget)	372,982	227,447	145,535	61%	(M)
205-Elections Total		695,848	386,129	309,719	55%	
Coroner Department:						
001 Coroner	Personnel Expenses	169,276	77,880	91,396	46%	
	Operating Expenses (B Budget)	176,323	55,327	120,996	31%	
	Capital Outlay	29,635	29,167	468	98%	(N)
001 Elected Offcl Total		375,234	162,374	212,860	43%	
Sheriff Departments:						
124 911 - Enhncd Sys	Personnel Expenses	267,651	118,515	149,136	44%	
	Operating Expenses (B Budget)	850,000	555,438	294,562	65%	
	Capital Outlay	512,040	491,807	20,233	96%	
124 911 - Enhncd Sys Total		1,629,691	1,165,760	463,931	72%	(O)

Over Budget Explanation (continued):

- (I) BOCC, Maintenance:** Operating - Jail Repair & Maintenance expense budget 72% spent (\$130k budget, 94k actual).
Capital - Unbudgeted generator expenses - \$25.7k
- (J) BOCC, Parks:** Operating - Full year Lakes Highway District lease payment - \$23.5k
- (K) BOCC, Next Gen Firewall Proj:** Operating - Budgeted firewall hardware and software - \$103k.
Capital - Budgeted purchase of firewall equipment - \$32.5k
- (L) BOCC, Resv/Acq-Facilities 5 Yr Plan:** Capital - Non-Cap building project-\$24.6k, New Sound system for meeting room 1A/B-\$31.2k, 3 washing machine and dryers for Jail-\$54k, Snow plow-\$6.5k
- (M) Clerk, Elections:** Operating - November Presidential election costs
- (N) Coroner:** Capital - Budgeted vehicle purchase
- (O) Sheriff, Enhanced 9-1-1:** Operating - Budgeted non-cap software maintenance and hardware costs-\$301.7K,
Hoodoo Mtn annual rent-\$28.2K. Capital -Killarney Mtn improvement Project-\$243.5K, portable radios-\$248.3K.

Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2017 ending March 31, 2017

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

Department-Program	Budget Classification	YTD-2nd Q FY 2017		Budget-Actual		Note
		Amended	Actual Amount	Variance	%used	
Sheriff Departments:						
620 Detective	Personnel Expenses	1,739,494	855,034	884,460	49%	
	Operating Expenses (B Budget)	54,456	58,410	(3,954)	107%	(P)
620 Detective Total		1,793,950	913,445	880,505	51%	
635 SWAT	Operating Expenses (B Budget)	49,200	34,826	14,374	71%	(Q)
635 SWAT Total		49,200	34,826	14,374	71%	
640 Search & Rescue	Operating Expenses (B Budget)	35,473	23,462	12,011	66%	
	Capital Outlay	-	10,000	(10,000)		
640 Search & Resc Total		35,473	33,462	2,011	94%	(R)
660 Jail Operations	Personnel Expenses	8,595,383	4,044,486	4,550,897	47%	
	Operating Expenses (B Budget)	3,176,486	1,948,306	1,228,180	61%	
	Capital Outlay	75,633	84,272	(8,639)	111%	
660 Jail Ops Total		11,847,502	6,077,064	5,770,438	51%	(S)
685 Rec Safety Total	Personnel Expenses	114,570	-	114,570	0%	
	Operating Expenses (B Budget)	118,437	32,247	86,190	27%	
	Capital Outlay	39,529	46,858	(7,329)	119%	(T)
685 Rec Safety Total		272,536	79,104	193,432	29%	
Prosecutor Department:						
15.7.001.3 - Justice Fund.PA.Operations	Personnel Expenses	2,516,048	1,162,609	1,353,439	46%	
	Operating Expenses (B Budget)	118,898	76,841	42,057	65%	(U)
15.7.001.3 - Justice Fund.PA.Operations Total		2,634,946	1,239,450	1,395,496	47%	
District Court Fund:						
254 Mental Health Court	Personnel Expenses	66,019	30,470	35,549	46%	
	Operating Expenses (B Budget)	23,710	15,754	7,956	66%	(V)
254 Mental Health Court Total		89,729	46,223	43,506	52%	

Over Budget Explanation (continued):

(P) Sheriff, Detective: Operating - higher than anticated Investigative costs

(Q) Sheriff, SWAT: Operating - \$25K for ammunition

(R) Sheriff, Search & Resc: Operating - \$6.2K training classes, \$5.2k Unbudgeted non-Cap purchases
 Capital - Unbudgeted purchase of a Utility Terrain Vehicle (Total purchase price \$23K, \$6K from 2 motorcycles traded in, \$10K from S&R Donation Fund, \$7K from Snowmobile Fund)

(S) Sheriff, Jail: Operating - Inmate medical contract ended-unbudgeted \$242k final payment.
 Capital - New jail transport van \$9.2k overbudget, 100% of budgeted capital expenditures purchased.

(T) Sheriff, Rec Safety: Capital - unbudgeted Honda UTV purchase in snowmobile fund - \$7k

(U) Prosecutor, Operations: Operating - Unanticipated capital case expenses

(V) District Court, Mental Health Court: Operating - \$14.3K for drug testing (\$7K from 4 month period of FY16 paid incorrectly in FY17)

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Org Set	
				*Including Match	*Including Match		Sent	Due		
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-039 AIP 39	\$265,095	Hard-Dollar State	\$15,464 \$13,991	\$0	\$294,550	3/30/2017	3/31/2017 4/30/2017	Variable	9/19/2016 - 9/19/2017 50.1.101.4.813
100% Funds Used										
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-040 AIP 40	\$84,727	Hard-Dollar State	\$4,942 \$4,472	\$3,447	\$90,694	9/20/2016	3/31/2017 4/30/2017	Variable	9/9/2013 - 9/9/2017 50.1.101.4.811
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-041 AIP 41	\$166,642	Hard-Dollar State	\$10,539 \$7,977	\$0	\$185,158	3/27/2017	3/31/2017 4/30/2017		7/9/2014 - 7/9/2018 50.1.101.4.812
100% Funds Used										
AIP* Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-043 AIP 43	\$461,927	Hard-Dollar State	\$29,769 \$21,557	\$0	\$528,965	1/17/2017	3/31/2017 4/30/2017	Variable	5/13/2016 - 5/13/2020 50.1.101.4.814
Expenditures exceed grant budget by \$15,712.64										
AIP Greg Delavan/Mary Hopkins	FAA NO 3-16-0010-044 AIP 44	\$559,312	Hard-Dollar State	\$36,045 \$26,101	\$5,440	\$616,018	1/12/2017	3/31/2017 4/30/2017	Variable	8/12/2016 - 8/1/2020
AMP Mark Heid	DOJ 2015-FJ-AX-0007 OVW CTIP Grant	\$97,589			\$53,705	\$43,884	3/1/2017	3/31/2017 3/31/2017	Variable	10/1/2015 - 9/30/2018 15.1.132.4.234
Idaho Supreme Court does all the financial and progress reporting										
BOCC Jody Bieze	US Dept of Transportation ID-90-X118-00 FTA Grant X118	\$1,060,261	Hard-Dollar	\$652,820	\$0	\$1,713,081	3/29/2017	3/31/2017 4/30/2017		4/1/2011 - 3/1/2017 20.1.070.4.018
100% Funds Used										
BOCC Jody Bieze	US Dept of Transportation ID-90-X128-00 FTA Grant X128	\$972,927	Hard-Dollar	\$711,603	\$16,504	\$1,668,026	2/15/2017	3/31/2017 4/30/2017	6/30/2017 7/30/2017	9/1/2012 - 3/1/2017 20.1.070.4.028
BOCC Jody Bieze	US Dept of Transportation ID-90-X130-03 FTA Grant X130	\$3,504,858	Hard-Dollar	\$2,488,578	\$880,183	\$5,113,253	2/15/2017	3/31/2017 4/30/2017	6/30/2017 7/30/2017	9/1/2013 - 10/30/2018 20.1.070.4.030
BOCC Jody Bieze	US Dept of Transportation ID-90-X144-01 FTA Grant X144	\$1,056,073	Hard-Dollar	\$264,018	\$1,313,187	\$6,904	5/25/2016	3/31/2017 4/30/2017	6/30/2017 7/30/2017	9/1/2015 - 12/31/2017 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	\$40,000 \$15,000	\$183,780	\$91,220		3/31/2017 4/30/2017	6/30/2017 7/30/2017	9/30/2014 - 12/1/2017 20.1.070.4.03
BOCC Jody Bieze	US Dept of Transportation ID-2016-009-00 FTA Grant 2016-009	\$1,169,212	Hard-Dollar	\$806,795	\$1,708,232	\$267,775	3/1/2017	3/31/2017 4/30/2017	6/30/2017 7/30/2017	9/1/2016 - 9/30/2018 20.1.070.4.09

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting					Grant Period	
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End		
				*Including Match	*Including Match		Sent	Due		Org Set
BOCC Jody Bieze	Idaho Transportation Dept ITD-5310 Purchase of Service	\$344,000	Hard-Dollar In-Kind	\$82,471 \$3,529	\$424,737	\$5,263	3/17/2017	Variable	4/1/2015 - 3/31/2017 20.1.070.4.010	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5339 Paratransit Bus Purchase	\$59,028	Hard-Dollar	\$14,757	\$0	\$73,785	1/25/2017	Variable	4/1/2015 - 11/30/2016 20.1.070.4.039 100% Funds Used	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5339 Transit Intermodal	\$655,587	Hard-Dollar	\$163,897	\$819,484	\$0		Variable	4/1/2015 - 9/30/2017 20.1.070.4.039	
BOCC Jody Bieze	Idaho Transportation Dept ITD-5339 Transit Center	\$277,809	Hard-Dollar	\$69,452	\$347,261	\$0		Variable	10/1/2016 - 9/30/2017 20.1.070.4.039	
BOCC Jody Bieze	Idaho State Historical Society CLG-2017-010 Historic Preservation	\$9,624	In-Kind	\$13,106	\$22,730	\$0		6/30/2017 7/30/2017	6/1/2017-11/30/2017 34.1.004.4.176	
JUV DIV Stephanie Orlando	ID Office of Drug Policy SFY17-Sub Abuse Substance Abuse Prevention	\$10,776			\$5,819	\$4,957	12/16/2016	3/31/2017 4/30/2017	6/30/2017 7/30/2017	7/1/2016 - 6/30/2017 10.7.137.4.137
NOXIOUS WEEDS Bill Hargrave COMPLETE	ID Dept of Agriculture 2016 IECWMA Cost Share COOP Weed Management	\$40,761			\$0	\$40,761	11/1/2016	12/15/2016 12/15/2016		3/16/2016 - 12/15/2016 32.1.002.4.161 100% Funds Used
OEM Sandy Von Behren	ID Dept of Lands 14HFR1-Kootenai 2014 WUI KC HFT Proj	\$104,312			\$79,575	\$24,737	11/1/2016	3/31/2017 4/30/2017	6/30/2017 7/30/2017	3/3/2015 - 11/30/2017 10.1.114.4.117
OEM Sandy Von Behren	ID Dept of Lands 15WFM-Kootenai 2015 WUI KC HFT Proj	\$240,000	In-Kind	\$30,000	\$256,374	\$13,626	11/1/2016	3/31/2017 4/30/2017	6/30/2017 7/30/2017	1/21/2016 - 11/30/2018 10.1.114.4.115
OEM Sandy Von Behren COMPLETE	ID Bureau Homeland Sec EMW-2015-EP-0058 2015 EMPG	\$91,903	Hard-Dollar	\$104,500	\$0	\$196,403	3/8/2016	9/30/2016 10/15/2016		10/1/2014 - 9/29/2016 10.1.114.2 100% Funds Used
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2015-SS-00091 2015 SHSP	\$181,894			\$45,809	\$136,086	1/19/2017	3/31/2017 4/30/2017	6/30/2017 7/30/2017	9/1/2015 - 8/30/2017 10.1.114.4.124
OEM Sandy Von Behren	ID Bureau Homeland Sec EMS-2016-EP-0004 2016 EMPG	\$92,249	Hard-Dollar	\$107,816	\$0	\$200,065		3/31/2017 4/30/2017	6/30/2017 7/30/2017	10/1/2015 - 9/30/2017 10.1.114.2 100% Funds Used

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting					Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	
				*Including Match	*Including Match		Sent	Due	
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2016-SS-0028-S01 2016 SHSP	\$181,894		\$149,935	\$31,959	2/17/2017	3/31/2017 4/30/2017	6/30/2017 7/30/2017	9/1/2016 - 8/31/2018 10.1.114.4.126
OEM Sandy Von Behren COMPLETE	ID Bureau Homeland Sec DR-4246-ID 2015 SW Wind Storm-FEMA	\$65,604	State \$7,657	\$0	\$73,262	11/28/2016	10/28/2016		11/17/2015 - 6/23/2016 60.1.002.2 100% Funds Used
OEM Sandy Von Behren	ID Bureau Homeland Sec D5088H Bayview W/S HMGP	\$15,524	In-Kind \$5,175	\$20,699	\$0			6/30/2017 7/15/2017	12/14/2016 - 6/30/2018 50.1.001.4.808
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW17-1-28-1 Hauser Dock Rplcmnt	\$185,695	Hard-Dollar \$80,000	\$156,079	\$109,616	11/3/2016	10/4/2016 10/4/2016	Variable	7/1/2016 - 6/30/2017 50.1.155.4.883
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec BG16-1-28-1 Harrison Breakwater	\$170,000	Hard-Dollar \$56,650	\$211,445	\$15,205	1/31/2017	1/31/2017 1/31/2017	Variable	10/31/2015 - 9/30/2017 50.1.155.4.888
PUBLIC DEFENDER Jamie Woods	ID Public Defense Comm FY2017 IDG 2017 Indigent Defense	\$337,716		\$326,505	\$11,211	9/28/2016			10/1/2016 - 09/30/2017 15.1.060.4.70
SHERIFF Christina Clay	ID Transportation Dept FY2017 Alive@25 Alive @ 25	\$6,000		\$3,500	\$2,500	1/25/2017	1/25/2017	Variable	10/1/2016 - 9/30/2017 15.6.605.4.612
SHERIFF Christina Clay	ID Transportation Dept FY2017 Traffic Mobilization Highway Safety Mobilization	\$18,743		\$0	\$18,743	2/14/2017	2/14/2017	Variable	10/1/2016 - 9/30/2017 15.6.605.4.606
SHERIFF Christina Clay	US Dept of Justice 2014-H3071-ID-DJ JAG Program	\$21,298		\$3,493	\$17,805	7/1/2016	3/31/2017 4/30/2017	6/30/2017 7/30/2017	10/1/2013 - 9/30/2017 15.6.605.4.611
SHERIFF Christina Clay	US Dept of Justice 2015-H2805-ID-DJ JAG Program	\$20,252		\$20,252	\$0		3/31/2017 4/30/2017	6/30/2017 7/30/2017	10/1/2014 - 9/30/2018 15.6.605.4.611
SHERIFF Christina Clay	US Dept of Justice 2016-H2891-ID-DJ JAG Program	\$20,357		\$20,357	\$0		3/31/2017 4/30/2017	6/30/2017 7/30/2017	10/1/2015 - 9/30/2019 15.6.605.4.611
SHERIFF Christina Clay COMPLETE	Idaho Dept of Parks & Rec WW16-1-28-1 Tow Vehicle	\$19,335	Hard-Dollar \$19,335	\$0	\$38,670	11/28/2016	9/30/2016		7/1/2015 - 6/30/2017 37.6.685.4.683 100% Funds Used
SHERIFF Christina Clay	Idaho Dept of Parks & Rec 2017-FFY17 RBS Boater Safety	\$76,534	Hard-Dollar \$38,267	\$114,667	\$134		3/31/2017 4/30/2017	6/30/2017 7/30/2017	10/1/2016 - 9/30/2017 37.6.685.4.681
SHERIFF Bob Kesson	ID Bureau Homeland Sec D4252H 911 HMGP	\$57,062	Hard-Dollar \$19,020	\$76,082	\$0			6/30/2017 7/15/2017	2/8/2017 - 7/31/2018 10.6.124.4.626
*AIP 43 Over									(\$15,713)
		\$12,922,581	\$5,965,302	\$7,269,282	\$11,618,602				
GRAND TOTALS		Total Grant Fund Awards	Total Grant Match	Total Remaining Funds	Total Current Expenses				