

Kootenai County
3rd Quarter FY 2017 - UNAUDITED
Budget Status Report
June 30, 2017



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Kootenai County Clerk Jim Brannon

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July 27, 2017

To: Elected Officials

From: Auditor's Office

3rd Quarter FY 2017 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Third 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 - 3rd Quarter FY 2017 ending June 30, 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	11,425,148	4,838,372	70%
	Operating Expenses (B Budget)	23,699,795	16,481,381	7,218,414	70%
	Capital Outlay	4,312,007	1,014,606	3,297,401	24%
1	BOCC Total	44,275,322	28,921,135	15,354,187	65%
2	Clerk				
	Personnel Expenses	4,879,936	3,419,992	1,459,944	70%
	Operating Expenses (B Budget)	2,347,773	1,037,294	1,310,479	44%
	Capital Outlay	54,944	0	54,944	0%
2	Clerk Total	7,282,653	4,457,286	2,825,367	61%
3	Treasurer				
	Personnel Expenses	525,337	344,753	180,584	66%
	Operating Expenses (B Budget)	263,699	112,153	151,546	43%
3	Treasurer Total	789,036	456,905	332,131	58%
4	Assessor				
	Personnel Expenses	3,992,409	2,829,252	1,163,157	71%
	Operating Expenses (B Budget)	218,285	119,196	99,089	55%
	Capital Outlay	73,344	5,820	67,524	8%
4	Assessor Total	4,284,038	2,954,269	1,329,769	69%
5	Coroner				
	Personnel Expenses	169,276	122,869	46,407	73%
	Operating Expenses (B Budget)	176,323	81,323	95,000	46%
	Capital Outlay	29,635	29,182	453	98%
5	Coroner Total	375,234	233,374	141,860	62%
6	Sheriff				
	Personnel Expenses	21,987,216	15,858,263	6,128,953	72%
	Operating Expenses (B Budget)	5,413,229	4,647,364	765,865	86%
	Capital Outlay	1,325,478	1,393,889	(68,411)	105%
6	Sheriff Total	28,725,923	21,899,516	6,826,407	76%
7	Prosecuting Attorney				
	Personnel Expenses	3,388,424	2,494,161	894,263	74%
	Operating Expenses (B Budget)	164,021	173,450	(9,429)	106%
7	Prosecuting Attorney Total	3,552,445	2,667,611	884,834	75%
8	District Court				
	Personnel Expenses	1,882,848	1,334,091	548,757	71%
	Operating Expenses (B Budget)	604,109	494,842	109,267	82%
	Capital Outlay	20,500	26,733	(6,233)	130%
8	District Court Total	2,507,457	1,855,666	651,791	74%
Sub Total		91,792,108	63,445,762	28,346,346	69%
Combined Grants and Projects		25,866,955	4,226,510	21,640,445	16%
Grand Total		117,659,063	67,672,271	49,986,792	58%

Kootenai County
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017
Budget Reconciliation - All County Operations

FY2017 Published Budget Expenses **\$ 96,343,347**

Budget Amendments

Capital Appropriation Carry-over from FY2016

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>		1,316,824

Grants & Project Amendments-FY2017 Increases

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 Grants	342,992	
Sheriff Grants	6,000	
Juvenile Diversion Grant	10,776	
FTA/Citilink Grants	6,436,255	
North Idaho Fair RV Grant	388,000	
Noxious Weed Grant	52,289	
Sheriff Invasive Species Patrol	228,140	
<i>Total Grant Amendments</i>		8,549,923

Other Budgetary Elements

Prosecutor Asset Forfeiture Trust Use	\$ 11,716	
EMS Budget	2,520,224	
Internal Services including Health Insurance	8,917,029	
<i>Total Other Budgetary Elements</i>		11,448,969

Current Budgeted Expense- Accounting System Total **\$ 117,659,063**

Kootenai County
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	346,367	147,161	70%	
	Operating Expenses (B Budget)	21,195	18,780	2,415	89%	
001 Elected Offcl Total		514,723	365,147	149,576	71%	
002 Department	Personnel Expenses	3,761,922	2,720,370	1,041,552	72%	
	Operating Expenses (B Budget)	880,721	207,448	673,273	24%	
	Capital Outlay	195,000	31,606	163,394	16%	
002 Department Total		4,837,643	2,959,424	1,878,219	61%	
003 General Accts	Personnel Expenses	190,553	40,400	150,153	21%	
	Operating Expenses (B Budget)	2,110,076	1,346,256	763,820	64%	
003 General Accts Total		2,300,629	1,386,655	913,974	60%	
004 Tax Support	Operating Expenses (B Budget)	966,852	616,547	350,305	64%	
004 Tax Support Total		966,852	616,547	350,305	64%	
005 Grants Mgt Office	Personnel Expenses	163,185	114,290	48,895	70%	
	Operating Expenses (B Budget)	22,488	10,259	12,229	46%	
005 Grants Mgt Office Total		185,673	124,549	61,124	67%	
010 Buildings & Grounds	Personnel Expenses	312,000	224,634	87,366	72%	
	Operating Expenses (B Budget)	263,594	195,250	68,344	74%	
	Capital Outlay	8,350	7,800	550	93%	
010 Buildings & Grounds Total		583,944	427,683	156,261	73%	
018 Veterans Svc	Personnel Expenses	90,459	66,868	23,591	74%	
	Operating Expenses (B Budget)	13,245	5,246	7,999	40%	
018 Veterans Svc Total		103,704	72,115	31,589	70%	
020 Comm Develop	Personnel Expenses	1,684,475	1,142,888	541,587	68%	
	Operating Expenses (B Budget)	166,029	75,965	90,064	46%	
	Capital Outlay	22,635	22,635	-	100%	(A)
020 Comm Develop Total		1,873,139	1,241,488	631,651	66%	
030 Print Center	Personnel Expenses	181,213	130,501	50,712	72%	
	Operating Expenses (B Budget)	88,556	65,054	23,502	73%	
	Capital Outlay	14,000	13,371	629	96%	
030 Print Center Total		283,769	208,926	74,843	74%	
040 IT	Personnel Expenses	1,171,353	850,091	321,262	73%	
	Operating Expenses (B Budget)	1,250,049	951,436	298,613	76%	
	Capital Outlay	379,060	246,538	132,522	65%	
040 IT Total		2,800,462	2,048,064	752,398	73%	
051 HR	Personnel Expenses	325,185	236,180	89,005	73%	
	Operating Expenses (B Budget)	45,691	31,154	14,537	68%	
051 HR Total		370,876	267,333	103,543	72%	
053 Liability Ins	Operating Expenses (B Budget)	789,157	759,136	30,021	96%	(B)
053 Liability Ins Total		789,157	759,136	30,021	96%	
056 Health Ins	Personnel Expenses	6,525	4,161	2,364	64%	
	Operating Expenses (B Budget)	8,872,598	6,203,953	2,668,645	70%	
056 Health Ins Total		8,879,123	6,208,115	2,671,008	70%	
057 Wellness Program	Operating Expenses (B Budget)	20,906	8,647	12,259	41%	
057 Wellness Program Total		20,906	8,647	12,259	41%	
060 Public Defndr	Personnel Expenses	2,654,796	1,862,965	791,831	70%	
	Operating Expenses (B Budget)	279,180	517,369	(238,189)	185%	(C)
060 Public Defndr Total		2,933,976	2,380,334	553,642	81%	
101 Airport	Personnel Expenses	552,392	467,869	84,523	85%	(D)
	Operating Expenses (B Budget)	356,333	260,045	96,288	73%	
101 Airport Total		908,725	727,914	180,811	80%	

Kootenai County
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	147,298	76,986	66%	(E)
	Operating Expenses (B Budget)	17,637	6,911	10,726	39%	
	Capital Outlay	-	22,899	(22,899)		
114 OEM Total		241,921	177,107	64,814	73%	
128 JDET Ctr	Personnel Expenses	2,411,811	1,651,045	760,766	68%	
	Operating Expenses (B Budget)	236,290	109,179	127,111	46%	
128 JDET Ctr Total		2,648,101	1,760,224	887,877	66%	
132 AMP	Personnel Expenses	581,395	399,158	182,237	69%	
	Operating Expenses (B Budget)	96,486	35,826	60,660	37%	
132 AMP Total		677,881	434,984	242,897	64%	
139 Juv Pro	Personnel Expenses	1,054,039	761,105	292,934	72%	(F)
	Operating Expenses (B Budget)	104,681	41,334	63,347	39%	
	Capital Outlay	29,000	41,118	(12,118)	142%	
139 Juv Pro Total		1,187,720	843,558	344,162	71%	
155 Waterways	Personnel Expenses	227,825	164,316	63,509	72%	
	Operating Expenses (B Budget)	71,791	49,204	22,587	69%	
155 Waterways Total		299,616	213,519	86,097	71%	
165 Snowmobile	Personnel Expenses	6,528	-	6,528	0%	
	Operating Expenses (B Budget)	5,225	3,020	2,205	58%	
165 Snowmobile Total		11,753	3,020	8,733	26%	
167 Snowmobile St Mgmt	Personnel Expenses	19,937	26,459	(6,522)	133%	
	Operating Expenses (B Budget)	24,250	20,745	3,505	86%	
167 Snowmobile St Mgmt Total		44,187	47,204	(3,017)	107%	(G)
170 Aquifer Prot Dist	Operating Expenses (B Budget)	528,164	165,796	362,368	31%	
170 Aquifer Prot Dist Total		528,164	165,796	362,368	31%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	2,520,224	2,480,497	39,727	98%	P-tax Pass-through Acct
173 Emergency Svc Cont Total		2,520,224	2,480,497	39,727	98%	
182 Ramsey Trnsfr Stn	Personnel Expenses	129,296	53,922	75,374	42%	
	Operating Expenses (B Budget)	1,343,098	811,937	531,161	60%	
	Capital Outlay	490,500	187,328	303,172	38%	
182 Ramsey Trnsfr Stn Total		1,962,894	1,053,187	909,707	54%	
183 Prairie Trnsfr Stn	Personnel Expenses	4,412	2,268	2,144	51%	
	Operating Expenses (B Budget)	808,799	514,040	294,759	64%	
	Capital Outlay	390,400	189,847	200,553	49%	
183 Prairie Trnsfr Stn Total		1,203,611	706,155	497,456	59%	
187 Rural Sys	Personnel Expenses	2,942	1,647	1,295	56%	
	Operating Expenses (B Budget)	545,726	315,565	230,161	58%	
	Capital Outlay	63,600	55,221	8,379	87%	
187 Rural Sys Total		612,268	372,432	239,836	61%	
190 Fighting Creek	Personnel Expenses	13,465	10,347	3,118	77%	
	Operating Expenses (B Budget)	1,056,573	508,553	548,020	48%	
	Capital Outlay	2,705,000	137,711	2,567,289	5%	
190 Fighting Creek Total		3,775,038	656,611	3,118,427	17%	
650 Maint	Operating Expenses (B Budget)	194,181	146,229	47,952	75%	(H)
	Capital Outlay	14,462	58,533	(44,071)	405%	
650 Maint Total		208,643	204,762	3,881	98%	
Grand Total		44,275,322	28,921,135	15,354,187	65%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	40,400	150,153	21%	
	Operating Expenses (B Budget)	1,280,447	777,543	502,904	61%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total		1,471,000	817,943	653,057	56%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	829,629	568,712	260,917	69%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		829,629	568,712	260,917	69%	
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	757	1,243	38%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total		2,000	757	1,243	38%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	100,000	19,651	80,349	20%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total		100,000	19,651	80,349	20%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	176,996	118,443	58,553	67%	
	Operating Expenses (B Budget)	121,637	43,387	78,250	36%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total		298,633	161,830	136,803	54%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds						
	Operating Expenses (B Budget)	2,772	1,103	1,669	40%	
32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total		2,772	1,103	1,669	40%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	779,852	584,889	194,963	75%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total		779,852	584,889	194,963	75%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	15,000	11,250	3,750	75%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		15,000	11,250	3,750	75%	
35.1.002.3 - Parks.BOCC.Dept.Ops						
	Personnel Expenses	202,324	145,810	56,514	72%	
	Operating Expenses (B Budget)	85,630	75,045	10,585	88%	(I)
35.1.002.3 - Parks.BOCC.Dept.Ops Total		287,954	220,855	67,099	77%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	41,610	18,411	23,199	44%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		41,610	18,411	23,199	44%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	173,475	132,836	40,639	77%	
	Operating Expenses (B Budget)	400,054	56,899	343,155	14%	
	Capital Outlay	195,000	31,606	163,394	16%	
60.1.002.2 - SW.Dept Admin Total		768,529	221,341	547,188	29%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling						
	Operating Expenses (B Budget)	24,018	9,476	14,542	39%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling Total		24,018	9,476	14,542	39%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	3,209,127	2,323,282	885,845	72%	
60.1.002.3 - SW.Dept.Ops Total		3,209,127	2,323,282	885,845	72%	
Grand Total		7,900,124	4,959,500	2,940,624	63%	

Kootenai County
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	187,033	162,246	54%	
10.1.040.5.411 - GF.BOCC.IT.Proj.Digital Evidence Storage FY17 Total	349,279	187,033	162,246	54%	
10.1.040.5.432 - GF.BOCC.IT.Proj.Next Gen Firewall FY17					
Operating Expenses (B Budget)	152,127	134,197	17,930	88%	(J)
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	166,652	33,348	83%	
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	390,783	473,720	45%	
114 OEM					
10.1.114.4.115 - GF.BOCC.OEM.Grants.WUI 15WFM-Kootenai					
Operating Expenses (B Budget)	263,417	34,800	228,617	13%	
10.1.114.4.115 - GF.BOCC.OEM.Grants.WUI 15WFM-Kootenai Total	263,417	34,800	228,617	13%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI)					
Operating Expenses (B Budget)	79,575	1,699	77,876	2%	
10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total	79,575	1,699	77,876	2%	
10.1.114.4.124 - GF.BOCC.OEM.Grants.2015 SHSP SS-00091					
Operating Expenses (B Budget)	94,071	29,485	64,586	31%	Pending Bdgt Adj
Capital Outlay	-	62,584	(62,584)		
10.1.114.4.124 - GF.BOCC.OEM.Grants.2015 SHSP SS-00091 Total	94,071	92,069	2,002	98%	
10.1.114.4.126 - GF.BOCC.OEM.Grants.2016 SHSP SS-0028-S01					
Operating Expenses (B Budget)	181,894	32,398	149,496	18%	
10.1.114.4.126 - GF.BOCC.OEM.Grants.2016 SHSP SS-0028-S01 Total	181,894	32,398	149,496	18%	
10.1.114.5.125 - GF.BOCC.OEM.Proj.EOC Disaster Prjct					
Personnel Expenses	-	2,965	(2,965)		
Operating Expenses (B Budget)	-	367	(367)		
10.1.114.5.125 - GF.BOCC.OEM.Proj.EOC Disaster Prjct Total	-	3,332	(3,332)		(K)
114 OEM Total	618,957	164,298	454,659	27%	
10 GF Total	1,483,460	555,081	928,379	37%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.003 - Repl Resv/Acq.Proj.General Imprvmnt					
Capital Outlay	1,323,000	115,675	1,207,325	9%	
11.1.003.5.003 - Repl Resv/Acq.Proj.General Imprvmnt Total	1,323,000	115,675	1,207,325	9%	
11.1.003.5.51 - Repl Resv/Acq.Proj.Jail Exp Project FY17__					
Capital Outlay	12,000,000	1,056,473	10,943,527	9%	
11.1.003.5.51 - Repl Resv/Acq.Proj.Jail Exp Project FY17__ Total	12,000,000	1,056,473	10,943,527	9%	
11.1.003.5.57 - Repl Resv/Acq.BOCC.PF DMV-DL Project					
Operating Expenses (B Budget)	-	2,012	(2,012)		
Capital Outlay	340,000	220,390	119,610	65%	
11.1.003.5.57 - Repl Resv/Acq.BOCC.PF DMV-DL Project Total	340,000	222,403	117,597	65%	
11.1.003.5.60-Repl Resv/Acq.SH Evidence Storage Prjct FY17					
Capital Outlay	416,854	18,886	397,968	5%	
11.1.003.5.60-Repl Resv/Acq.SH Evidence Storage Prjct FY17 Total	416,854	18,886	397,968	5%	

County Commissioners' Grants & Projects Budget Status

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

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
11.1.003.5.65 - Repl Resv/Acq.Proj.Facilities 5 Yr Plan					
Operating Expenses (B Budget)	53,000	48,325	4,675	91%	
Capital Outlay	175,000	116,167	58,833	66%	
11.1.003.5.65 - Repl Resv/Acq.Proj.Facilities 5 Yr Plan Total	228,000	164,492	63,508	72%	
11.1.003.5.66-Repl Resv/Acq.Proj.Courts ADA Compliance Prj FY17					
Capital Outlay	-	4,508	(4,508)		
11.1.003.5.66-Repl Resv/Acq.Proj.Courts ADA Compliance Prj FY17 Total	-	4,508	(4,508)		
003 Gen Accts Total	14,307,854	1,582,437	12,725,417	11%	
11 Repl Resv/Acq Total	14,307,854	1,582,437	12,725,417	11%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - Public Defndr ..Indigent Public Defense Grant					
Personnel Expenses	174,214	32,126	142,088	18%	
Operating Expenses (B Budget)	138,502	10,105	128,397	7%	
Capital Outlay	25,000	6,697	18,303	27%	
15.1.060.4.70 - Public Defndr ..Indigent Public Defense Grant Total	337,716	48,927	288,789	14%	
060 Public Defndr Total	337,716	48,927	288,789	14%	
128 JDET Ctr					
15.1.128.4.190 - JF.BOCC.JDET Ctr .Grants.JDC School Lunch Prgrm					
Personnel Expenses	-	21,917	(21,917)		Pending Bdgt Adj
Operating Expenses (B Budget)	-	23,375	(23,375)		
15.1.128.4.190 - JF.BOCC.JDET Ctr .Grants.JDC School Lunch Prgrm Tot	-	45,292	(45,292)		
128 JDET Ctr Total	-	45,292	(45,292)		
132 AMP					
15.1.132.4.234 - JF.BOCC.AMP.Grants.OVW 2015 Dom Violence Crt					
Personnel Expenses	38,020	17,119	20,901	45%	
Operating Expenses (B Budget)	3,720	520	3,200	14%	
15.1.132.4.234 - JF.BOCC.AMP.Grants.OVW 2015 Dom Violence Crt Tot	41,740	17,639	24,101	42%	
132 AMP Total	41,740	17,639	24,101	42%	
139 Juv Pro					
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	31,328	29,556	1,772	94%	
15.1.139.4.340 - JF.Juv Pro.Grants.JP PF School Dist Grants Total	31,328	29,556	1,772	94%	
139 Juv Pro Total	31,328	29,556	1,772	94%	
15 JF Total	410,784	141,414	269,370	34%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport					
Personnel Expenses	97,453	0	97,453	0%	
Operating Expenses (B Budget)	-	(0)	0		
20.1.070.4.007 - Public Trans.Grants.Bus Svc.Public Transport Total	97,453	0	97,453	0%	
20.1.070.4.010 - Public Transport.Bus Svc.ITD 5310 Grant					
Operating Expenses (B Budget)	430,000	9,693	420,307	2%	
20.1.070.4.010 - Public Transport.Bus Svc.ITD 5310 Grant Total	430,000	9,693	420,307	2%	
20.1.070.4.018-Public Trans.Bus Svc.Grants.FTA ID-90-X118					
Capital Outlay	297,706	297,707	(1)	100%	Grant Complete
20.1.070.4.018-Public Trans.Bus Svc.Grants.FTA ID-90-X118 Total	297,706	297,707	(1)	100%	
20.1.070.4.028 -Public Trans.FTA Bus Grant.ID-90-X128 Grant					
Operating Expenses (B Budget)	2,932	2,932	0	100%	
Capital Outlay	77,226	60,721	16,505	79%	
20.1.070.4.028 -Public Trans.FTA Bus Grant.ID-90-X128 Grant Total	80,158	63,653	16,505	79%	
20.1.070.4.03 - Public Trans.Bus Svc.Grants.FTA ID-04-0030					
Operating Expenses (B Budget)	15,000	-	15,000	0%	
Capital Outlay	260,000	91,220	168,780	35%	
20.1.070.4.03 - Public Trans.Bus Svc.Grants.FTA ID-04-0030 Total	275,000	91,220	183,780	33%	

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

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20.1.070.4.030 - Public Trans.Bus Svc.Grants.FTA ID-90-X130					
Personnel Expenses	55,020	45,853	9,167	83%	
Operating Expenses (B Budget)	596,729	292,889	303,840	49%	
Capital Outlay	492,337	-	492,337	0%	
20.1.070.4.030 - Public Trans.Bus Svc.Grants.FTA ID-90-X130 Total	1,144,086	338,741	805,345	30%	
20.1.070.4.039 - Public Trans.Bus Svc.ITD 5339 Grant					
Capital Outlay	1,240,530	71,742	1,168,789	6%	
20.1.070.4.039 - Public Trans.Bus Svc.ITD 5339 Grant Total	1,240,530	71,742	1,168,789	6%	
20.1.070.4.044 - Public Trans.Bus Svc.FTA ID-90-X144 Grant					
Operating Expenses (B Budget)	15,262	-	15,262	0%	
Capital Outlay	1,297,925	-	1,297,925	0%	
20.1.070.4.044 - Public Trans.Bus Svc.FTA ID-90-X144 Grant Total	1,313,187	-	1,313,187	0%	
20.1.070.4.09 - Public Trans.FTA Grant.ID-2016-009					
Personnel Expenses	151,292	27,651	123,641	18%	
Operating Expenses (B Budget)	1,787,411	322,896	1,464,515	18%	
Capital Outlay	14,591	-	14,591	0%	
20.1.070.4.09 - Public Trans.FTA Grant.ID-2016-009 Total	1,953,294	350,547	1,602,747	18%	
070 Bus Svc Total	6,831,414	1,223,303	5,608,111	18%	
20 Public Transport Total	6,831,414	1,223,303	5,608,111	18%	
31 CO Fair					
004 Tax Supprt					
31.1.004.4.845 - CO Fair.Grants.NI Fair RV Const'n Grant FY17					
Operating Expenses (B Budget)	26,000	-	26,000	0%	
Capital Outlay	362,000	14,540	347,460	4%	
31.1.004.4.845 - CO Fair.Grants.NI Fair RV Const'n Grant FY17 Total	388,000	14,540	373,460	4%	
004 Tax Supprt Total	388,000	14,540	373,460	4%	
31 CO Fair Total	388,000	14,540	373,460	4%	
32 NWC					
002 Dept					
32.1.002.4.161 - NWC.Grants.IECWMA					
Operating Expenses (B Budget)	52,289	17,130	35,159	33%	
32.1.002.4.161 - NWC.Grants.IECWMA Total	52,289	17,130	35,159	33%	
002 Dept Total	52,289	17,130	35,159	33%	
32 NWC Total	52,289	17,130	35,159	33%	
35 Parks					
002 Dept					
35.1.002.5.153 - Parks.Proj.CO Boat Launch					
Operating Expenses (B Budget)	85,250	98,766	(13,516)	116%	(L)
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	85,250	98,766	(13,516)	116%	
35.1.002.5.184 - Parks.Proj.P&W Stateline Bridge Project					
Operating Expenses (B Budget)	14,850	14,850	-	100%	Project Complete
35.1.002.5.184 - Parks.Proj.P&W Stateline Bridge Project Total	14,850	14,850	-	100%	
002 Dept Total	100,100	113,616	(13,516)	114%	
35 Parks Total	100,100	113,616	(13,516)	114%	
50 Constructn					
101 Airport					
50.1.101.4.811 - Airport.Grants.AIP 40 Wildlife Assmnt					
Capital Outlay	5,847	5,847	0	100%	Grant Complete
50.1.101.4.811 - Airport.Grants.AIP 40 Wildlife Assmnt Total	5,847	5,847	0	100%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 41 Ramp Design					
Operating Expenses (B Budget)	-	(154)	154		
Capital Outlay	3,864	-	3,864	0%	
50.1.101.4.812 - Constr.Airport.Grants.AIP 41 Ramp Design Total	3,864	(154)	4,018	-4%	
50.1.101.4.813-Airport.Grants.AIP 39 Sustainability Plan					
Capital Outlay	26,267	26,267	0	100%	Grant Complete
50.1.101.4.813-Airport.Grants.AIP 39 Sustainability Plan Total	26,267	26,267	0	100%	

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

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
50.1.101.4.814 - Constr.BOCC.Airport.Grants.AIP 43 Taxilane Rehab Operating Expenses (B Budget)	-	(6,620)	6,620		(M)
50.1.101.4.814 - Constr.BOCC.Airport.Grants.AIP 43 Taxilane Rehab Tot	-	(6,620)	6,620		
101 Airport Total	35,978	25,340	10,638	70%	
155 WW					
50.1.155.4.883 - Constr.Grants.WW-Hauser Docks/Launch Grants Capital Outlay	-	69,901	(69,901)		Pending Bdj Adj
50.1.155.4.883 - Constr.Grants.WW-Hauser Docks/Launch Grants Total	-	69,901	(69,901)		
50.1.155.4.888 - Constr.WW .Grants.WW-Harrison Launch Capital Outlay	-	2,938	(2,938)		Pending Bdj Adj
50.1.155.4.888 - Constr.WW .Grants.WW-Harrison Launch Total	-	2,938	(2,938)		
155 WW Total	-	72,839	(72,839)		
50 Constructn Total	35,978	98,179	(62,201)	273%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Capital Outlay	421,128	73,358	347,770	17%	
60.1.182.5.925 - SW.Proj.Ramsey Trnsfr.Facility Impr. Total	421,128	73,358	347,770	17%	
182 Ramsey Trnsfr Stn Total	421,128	73,358	347,770	17%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Capital Outlay	100,000	64,139	35,861	64%	
60.1.183.5.940 - SW.Proj.Prairie Trnsfr Stn Facility Impr. Total	100,000	64,139	35,861	64%	
183 Prairie Trnsfr Stn Total	100,000	64,139	35,861	64%	
187 Rural Sys					
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Capital Outlay	310,885	150,500	160,385	48%	
60.1.187.5.945 - SW.Rural Sys.Proj.Rural Site Expansion Total	310,885	150,500	160,385	48%	
187 Rural Sys Total	310,885	150,500	160,385	48%	
190 Fighting Creek					
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Capital Outlay	268,784	18,977	249,807	7%	
60.1.190.5.901 - SW.Proj.Fighting Cr.Gas & Leachate Constr. Total	268,784	18,977	249,807	7%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Capital Outlay	81,364	3,917	77,447	5%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	81,364	3,917	77,447	5%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Capital Outlay	647,183	85,394	561,789	13%	
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	108,288	889,043	11%	
60 SW Total	1,829,344	396,284	1,433,060	22%	
Grand Total	25,439,223	4,141,985	21,297,238	16%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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						
	Personnel Expenses	1,081,657	747,211	334,446	69%	
	Operating Expenses (B Budget)	44,946	29,705	15,241	66%	
201-Auditor Total		1,126,603	776,916	349,687	69%	
205-Elections						
	Personnel Expenses	322,866	230,415	92,451	71%	
	Operating Expenses (B Budget)	372,982	301,046	71,936	81%	
205-Elections Total		695,848	531,461	164,387	76%	
209-Recorders						
	Personnel Expenses	380,846	243,083	137,763	64%	
	Operating Expenses (B Budget)	18,973	6,064	12,909	32%	
	Capital Outlay	54,944	-	54,944	0%	
209-Recorders Total		454,763	249,147	205,616	55%	
221-Dist. Crt-Clerks						
	Personnel Expenses	2,792,265	2,016,527	775,738	72%	
	Operating Expenses (B Budget)	25,727	12,366	13,361	48%	
221-Dist. Crt-Clerks Total		2,817,992	2,028,893	789,099	72%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	600,266	258,847	341,419	43%	
246 County asst-KMC IPH Total		600,266	258,847	341,419	43%	
40.002 Indigent Admin						
	Personnel Expenses	302,302	182,757	119,545	60%	
	Operating Expenses (B Budget)	16,145	8,723	7,422	54%	
40.002 Indigent Admin Total		318,447	191,480	126,967	60%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	1,268,734	420,544	848,190	33%	
40.245-Indigent Co. Asst Total		1,268,734	420,544	848,190	33%	
Grand Total		7,282,653	4,457,286	2,825,367	61%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	344,753	180,584	66%	
	Operating Expenses (B Budget)	263,699	112,153	151,546	43%	
001 Elected Official Total		789,036	456,905	332,131	58%	
Grand Total		789,036	456,905	332,131	58%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

Assessor's Expenditure Budget Status Report

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

		Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Department	Expense Classification					
001	Elected Offcl					
	Personnel Expenses	694,570	492,948	201,622	71%	
	Operating Expenses (B Budget)	93,834	67,197	26,637	72%	
	Capital Outlay	73,344	5,820	67,524	8%	
001	Elected Offcl Total	861,748	565,965	295,783	66%	
413	DMV-CDA					
	Personnel Expenses	981,474	705,409	276,065	72%	
	Operating Expenses (B Budget)	12,894	5,455	7,439	42%	
413	DMV-CDA Total	994,368	710,864	283,504	71%	
417	DMV-PF					
	Operating Expenses (B Budget)	10,941	6,618	4,324	60%	
417	DMV-PF Total	10,941	6,618	4,324	60%	
421	Appraisal					
	Personnel Expenses	1,782,309	1,246,441	535,868	70%	
	Operating Expenses (B Budget)	76,404	25,785	50,619	34%	
421	Appraisal Total	1,858,713	1,272,226	586,487	68%	
425	Land Records					
	Personnel Expenses	534,056	384,454	149,602	72%	
	Operating Expenses (B Budget)	24,212	14,142	10,070	58%	
425	Land Records Total	558,268	398,597	159,671	71%	
Grand Total		4,284,038	2,954,269	1,329,769	69%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	122,869	46,407	73%	
	Operating Expenses (B Budget)	176,323	81,323	95,000	46%	
	Capital Outlay	29,635	29,182	453	98%	(N)
001 Coroner Total		375,234	233,374	141,860	62%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	542,072	193,960	74%	
	Operating Expenses (B Budget)	221,297	174,769	46,528	79%	
	Capital Outlay	-	-	-		
001 Elected Offcl Total		957,329	716,842	240,487	75%	
049 Auto Shop						
	Personnel Expenses	189,405	137,547	51,858	73%	
	Operating Expenses (B Budget)	19,645	11,457	8,188	58%	
049 Auto Shop Total		209,050	149,003	60,047	71%	
120 911						
	Personnel Expenses	2,187,218	1,517,404	669,814	69%	
	Operating Expenses (B Budget)	90,134	63,901	26,233	71%	
	Capital Outlay	16,258	0	16,258	0%	
120 911 Total		2,293,610	1,581,305	712,305	69%	
124 911 - Enhncd Sys						
	Personnel Expenses	267,651	182,128	85,523	68%	
	Operating Expenses (B Budget)	850,000	737,607	112,393	87%	
	Capital Outlay	512,040	534,786	(22,746)	104%	
124 911 - Enhncd Sys Total		1,629,691	1,454,522	175,169	89%	(O)
603 Civil						
	Personnel Expenses	458,184	406,554	51,630	89%	(P)
	Operating Expenses (B Budget)	29,480	18,941	10,539	64%	
603 Civil Total		487,664	425,495	62,169	87%	
604 Animal Cntrl						
	Personnel Expenses	150,369	107,300	43,069	71%	
	Operating Expenses (B Budget)	56,595	28,639	27,956	51%	
	Capital Outlay	77,402	72,866	4,536	94%	(Q)
604 Animal Cntrl Total		284,366	208,804	75,562	73%	
605 Patrol						
	Personnel Expenses	6,585,695	4,607,460	1,978,235	70%	
	Operating Expenses (B Budget)	571,048	347,270	223,778	61%	
	Capital Outlay	604,616	604,124	492	100%	(R)
605 Patrol Total		7,761,359	5,558,854	2,202,505	72%	
620 Detective						
	Personnel Expenses	1,739,494	1,336,984	402,510	77%	
	Operating Expenses (B Budget)	54,456	75,579	(21,123)	139%	(S)
620 Detective Total		1,793,950	1,412,563	381,387	79%	
625 Driver's Lic						
	Personnel Expenses	477,504	312,280	165,224	65%	
	Operating Expenses (B Budget)	6,201	4,228	1,973	68%	
625 Driver's Lic Total		483,705	316,509	167,197	65%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	331,473	154,238	68%	
	Operating Expenses (B Budget)	9,777	8,937	840	91%	
630 Records Total		495,488	340,410	155,078	69%	
635 SWAT						
	Operating Expenses (B Budget)	49,200	39,153	10,047	80%	
635 SWAT Total		49,200	39,153	10,047	80%	
640 Search & Resc						
	Operating Expenses (B Budget)	35,473	41,640	(6,167)	117%	
	Capital Outlay	0	10,000	(10,000)		
640 Search & Resc Total		35,473	51,640	(16,167)	146%	(T)
660 Jail Ops						
	Personnel Expenses	8,595,383	6,355,953	2,239,430	74%	
	Operating Expenses (B Budget)	3,176,486	2,991,910	184,576	94%	
	Capital Outlay	75,633	93,833	(18,200)	124%	
660 Jail Ops Total		11,847,502	9,441,695	2,405,807	80%	(U)
685 Rec Safety						
	Personnel Expenses	114,570	21,107	93,463	18%	
	Operating Expenses (B Budget)	118,437	72,993	45,444	62%	
	Capital Outlay	39,529	46,858	(7,329)	119%	(V)
685 Rec Safety Total		272,536	140,958	131,578	52%	
Grand Total		28,600,923	21,837,754	6,763,169	76%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	10,197	(114,803)	8%	
Investment Gain/(Loss)	-	1,926	1,926	***	
Revenue Total	125,000	12,123	(112,877)	10%	
Expenses					
Operating Expenses (B Budget)					
Materials & Supplies	(125,000)	(7,788)	117,212	6%	
Non-Capital Purchases	-	(16,867)	(16,867)	0%	
Other Services and Expenses	-	(2,000)	(2,000)	***	
Travel and Professional Development	(125,000)	(26,655)	(98,345)	21%	
Op Expense Total	(125,000)	(30,340)	94,660	***	
Capital Outlay	-	(31,422)	(31,422)	***	
Expenses Total	(125,000)	(61,762)	63,238	49%	
158.6.605.3 - Drug Seizure Total	125,000.00	(19,299)	105,701	15%	

Kootenai County
Sheriff Grants & Projects
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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)		
	Capital Outlay	-	10,375	(10,375)		
15.6.605.4.606-SH.Patrol.Grants.SH Hwy Safety Total		-	18,743	(18,743)		
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	3,500	2,500	58%	
15.6.605.4.612 - JF.Sheriff.Patrol.Grants.ID Stay Alive @ 25 Total		6,000	3,500	2,500	58%	
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						
	Personnel Expenses	215,140	27,768	187,372	13%	
	Operating Expenses (B Budget)	13,000	3,011	9,989	23%	
15.6.605.5.621-JF.SH.Patrol.Proj.Invasive Species Patrol Total		228,140	30,779	197,361	13%	
15.6.640.5.559 - JF.Sheriff.S&R.Proj.Project Life Saver						
	Operating Expenses (B Budget)	-	1,495	(1,495)		
15.6.640.5.559 - JF.Sheriff.S&R.Proj.Project Life Saver Total		-	1,495	(1,495)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	88,100	21,106	66,994	24%	
	Operating Expenses (B Budget)	-	233	(233)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total		88,100	21,339	66,761	24%	
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		416,956	75,228	341,728	18%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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							
	Personnel Expenses	607,305	444,039	163,266	73%	(W)	
	Operating Expenses (B Budget)	29,189	17,756	11,433	61%		
10.7.050.0 - PA.Civil Division.Administration Total		636,494	461,795	174,699	73%		
10.7.137.3 - PA.Juvenile Diversion Ops							
	Personnel Expenses	260,500	177,134	83,366	68%		
	Operating Expenses (B Budget)	8,789	3,832	4,957	44%		
10.7.137.3 - PA.Juvenile Diversion Ops Total		269,289	180,966	88,323	67%		
15.7.001.3 - Justice Fund.PA.Operations							
	Personnel Expenses	2,520,619	1,872,988	647,631	74%		
	Operating Expenses (B Budget)	126,043	151,862	(25,819)	120%		
15.7.001.3 - Justice Fund.PA.Operations Total		2,646,662	2,024,850	621,812	77%		
Total Admin & Operation		3,552,445	2,667,611	884,834	75%		

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	9,297	1,479	86%	
10.7.137.4.137-GF.PA.Juv Div.Substance Abuse Grant Total		10,776	9,297	1,479	86%	
Total Admin & Operation		10,776	9,297	1,479	86%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	1,284,526	532,303	71%	
Operating Expenses (B Budget)	499,968	412,082	87,886	82%	
Capital Outlay	20,500	26,733	(6,233)	130%	(X)
Total	2,337,297	1,723,340	613,957	74%	
252 Drug Court					
Operating Expenses (B Budget)	30,490	23,050	7,440	76%	
252 Drug Court Total	30,490	23,050	7,440	76%	
253 D.U.I. Court					
Personnel Expenses	-	1,506	(1,506)		
Operating Expenses (B Budget)	34,941	25,456	9,485	73%	
253 D.U.I. Court Total	34,941	26,962	7,979	77%	
254 Mental Health Court					
Personnel Expenses	66,019	48,059	17,960	73%	
Operating Expenses (B Budget)	23,710	30,877	(7,167)	130%	(Y)
254 Mental Health Court Total	89,729	78,936	10,793	88%	
001 DC-Elected Offcl Total	2,492,457	1,852,288	640,169	74%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,000	3,378	11,622	23%	
Total	15,000	3,378	11,622	23%	
Fund 455 Court Interlock Device Total	15,000	3,378	11,622	23%	
Grand Total	2,507,457	1,855,666	651,791	74%	

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	11,218,861	10,906,557	(312,304)	97%
13 Liability Insurance	715,996	710,205	(5,792)	99%
15 Justice Fund	26,474,598	26,265,293	(209,305)	99%
30 Airport	244,143	243,886	(257)	100%
31 County Fair	100,000	99,750	(250)	100%
32 Noxious Weed Cntrl	294,463	292,490	(1,973)	99%
33 Health District	734,856	729,555	(5,301)	99%
34 Historical Society	15,000	14,887	(113)	99%
35 Parks	278,456	276,108	(2,348)	99%
40 Indigent	363,422	379,307	15,885	104%
45 District Court	1,389,952	1,378,252	(11,700)	99%
46 Revaluation	2,314,166	2,297,044	(17,122)	99%
47 Emergency Medical System	2,384,863	2,349,855	(35,008)	99%
49 Aquifer Protection	469,518	464,532	(4,986)	99%
Grand Total	46,998,294	46,407,720	(590,574)	99%

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	-	22,769	22,769	
	Property Taxes, 2014	-	51,416	51,416	
	Property Taxes, 2015	-	94,124	94,124	
	Property Taxes, 2016	10,918,861	10,602,459	(316,402)	97%
	Spec'l Assmnt Taxes, 2013 & Prior	-	4,593	4,593	
	Spec'l Assmnt Taxes, 2014	-	794	794	
	Spec'l Assmnt Taxes, 2015	-	9,649	9,649	
	Spec'l Assmnt Taxes, 2016	-	65,566	65,566	
	Late Prop Tx Chrg & Int.	300,000	55,187	(244,813)	
10 General Fund Total		11,218,861	10,906,557	(312,304)	97%
13 Liab Ins	Property Taxes, 2013 & Prior	-	1,425	1,425	
	Property Taxes, 2014	-	3,007	3,007	
	Property Taxes, 2015	-	7,112	7,112	
	Property Taxes, 2016	715,996	695,257	(20,739)	97%
	Late Prop Tx Chrg & Int.	-	3,403	3,403	
13 Liability Insurance Total		715,996	710,205	(5,791)	99%
15 JF	Property Taxes, 2013 & Prior	-	46,234	46,234	
	Property Taxes, 2014	-	121,688	121,688	
	Property Taxes, 2015	-	263,570	263,570	
	Property Taxes, 2016	26,474,598	25,707,596	(767,002)	97%
	Late Prop Tx Chrg & Int.	-	126,205	126,205	
15 Justice Fund Total		26,474,598	26,265,293	(209,305)	99%
30 Airport	Property Taxes, 2013 & Prior	-	401	401	
	Property Taxes, 2014	-	1,866	1,866	
	Property Taxes, 2015	-	3,056	3,056	
	Property Taxes, 2016	244,143	237,076	(7,067)	97%
	Late Prop Tx Chrg & Int.	-	1,487	1,487	
30 Airport Total		244,143	243,886	(257)	100%
31 CO Fair	Property Taxes, 2013 & Prior	-	153	153	
	Property Taxes, 2014	-	379	379	
	Property Taxes, 2015	-	1,571	1,571	
	Property Taxes, 2016	100,000	97,115	(2,885)	97%
	Late Prop Tx Chrg & Int.	-	533	533	
31 County Fair Total		100,000	99,750	(250)	100%
32 NWC	Property Taxes, 2013 & Prior	-	489	489	
	Property Taxes, 2014	-	1,573	1,573	
	Property Taxes, 2015	-	3,015	3,015	
	Property Taxes, 2016	294,463	285,937	(8,526)	97%
	Late Prop Tx Chrg & Int.	-	1,476	1,476	
32 Noxious Weed Control Total		294,463	292,490	(1,973)	99%
33 Health Dist	Property Taxes, 2013 & Prior	-	1,414	1,414	
	Property Taxes, 2014	-	3,470	3,470	
	Property Taxes, 2015	-	7,494	7,494	
	Property Taxes, 2016	734,856	713,561	(21,295)	97%
	Late Prop Tx Chrg & Int.	-	3,615	3,615	
33 Health District Total		734,856	729,555	(5,301)	99%

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 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	-	24	24	
	Property Taxes, 2014	-	76	76	
	Property Taxes, 2015	-	157	157	
	Property Taxes, 2016	15,000	14,555	(445)	97%
	Late Prop Tx Chrg & Int.	-	75	75	
34 Historical Society Total		15,000	14,887	(113)	99%
35 Parks	Property Taxes, 2013 & Prior	-	383	383	
	Property Taxes, 2014	-	1,160	1,160	
	Property Taxes, 2015	-	2,908	2,908	
	Property Taxes, 2016	278,456	270,384	(8,072)	97%
	Late Prop Tx Chrg & Int.	-	1,273	1,273	
35 Parks Total		278,456	276,108	(2,348)	99%
40 Indigent	Property Taxes, 2013 & Prior	-	4,337	4,337	
	Property Taxes, 2014	-	3,773	3,773	
	Property Taxes, 2015	-	12,994	12,994	
	Property Taxes, 2016	363,422	352,896	(10,526)	97%
	Late Prop Tx Chrg & Int.	-	5,307	5,307	
40 Indigent Total		363,422	379,307	15,885	104%
45 Dist Crt	Property Taxes, 2013 & Prior	-	1,695	1,695	
	Property Taxes, 2014	-	5,581	5,581	
	Property Taxes, 2015	-	15,024	15,024	
	Property Taxes, 2016	1,389,952	1,349,684	(40,268)	97%
	Late Prop Tx Chrg & Int.	-	6,267	6,267	
45 District Court Total		1,389,952	1,378,252	(11,700)	99%
46 Reval	Property Taxes, 2013 & Prior	-	3,304	3,304	
	Property Taxes, 2014	-	11,192	11,192	
	Property Taxes, 2015	-	24,301	24,301	
	Property Taxes, 2016	2,314,166	2,247,126	(67,040)	97%
	Late Prop Tx Chrg & Int.	-	11,120	11,120	
46 Revaluation Total		2,314,166	2,297,044	(17,122)	99%
47 EMS	Property Taxes, 2013 & Prior	-	4,288	4,288	
	Property Taxes, 2014	-	10,755	10,755	
	Property Taxes, 2015	-	23,526	23,526	
	Property Taxes, 2016	2,384,863	2,299,979	(84,884)	96%
	Late Prop Tx Chrg & Int.	-	11,307	11,307	
47 EMS Total		2,384,863	2,349,855	(35,008)	99%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2013 & Prior	-	1,072	1,072	
	Special Assessment Taxes, 2014	-	3,200	3,200	
	Special Assessment Taxes, 2015	-	6,772	6,772	
	Special Assessment Taxes, 2016	469,518	452,867	(16,651)	96%
	Late Prop Tx Chrg & Int.	-	621	621	
49 Aquifer Protection Total		469,518	464,532	(4,986)	99%
Grand Total		46,998,294	46,407,720	(590,574)	99%

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	11,651,453	8,938,084	(2,713,369)	77%
11 Replacement Resv	-	72,395	72,395	***
13 Liability Insurance	-	40,940	40,940	***
14 Health Insurance	8,900,029	6,141,858	(2,758,171)	69%
15 Justice Fund	8,120,514	5,441,496	(2,679,018)	67%
154 Jail Commissary	36,741	47,444	10,703	129%
155 Sheriff Donation	35,621	116,096	80,475	326%
158 KCSO Drug Seizure	125,000	12,123	(112,877)	10%
18 Centennial Trail	17,000	15,000	(2,000)	88%
19 Tourism Promotion	2,000	571	(1,429)	29%
20 Public Transport	6,620,011	1,368,328	(5,251,683)	21%
30 Airport	602,928	534,146	(68,782)	89%
301 Airport Sewer Fund	37,000	40,323	3,323	109%
31 County Fair	362,000	-	(362,000)	0%
32 Noxious Weed	52,289	52,397	108	100%
35 Parks	173,250	165,240	(8,010)	95%
36 Snowmobile	70,922	27,163	(43,759)	38%
37 County Vessel	637,070	338,455	(298,615)	53%
38 Public Access	6,000	6,286	286	105%
40 Indigent fund	505,000	426,228	(78,772)	84%
45 District Court	992,430	856,906	(135,524)	86%
455 Court Interlock	15,000	11,189	(3,811)	75%
47 Emergency Medical Svc	123,832	91,612	(32,220)	74%
49 Aquifer Prot	100,000	50,000	(50,000)	50%
50 Construction Fund	35,978	28,277	(7,701)	79%
60 Solid Waste	11,875,600	10,560,931	(1,314,669)	89%
Grand Total	51,097,668	35,383,490	(15,714,178)	69%

KOOTENAI COUNTY

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

Summary Cash Listing

From October 1, 2016 to June 30, 2017

Fund	Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
10	General Fund	13,097,069	39,249,019	37,082,605	15,263,484
11	Replacement Rsrv/Acquisition	24,719,501	2,044,365	1,622,380	25,141,487
12	Unemployment Insurance Fund	1,835,705	31,978,386	33,532,333	281,759
13	Liability Insurance Fund	89,794	806,494	396,815	499,473
14	Health Insurance Fund	1,977,262	6,137,758	6,193,947	1,921,073
15	Justice Fund	5,594,939	37,317,946	31,053,888	11,858,997
154	Jail Commissary	153,104	47,444	41,687	158,860
155	Sheriff Donation	92,391	28,904	42,443	78,851
158	Drug Seizure - KCSO Patrol	296,405	12,571	62,210	246,766
18	Centennial Trail Fund	111,340	21,516	-	132,856
19	Tourism Promotion Fund	978	956	956	978
20	Public Transportation Fund	269,724	1,050,230	1,085,526	234,428
30	Airport	1,009,952	978,466	1,339,291	649,126
301	Airport Sewer	60,614	39,618	39,707	60,525
31	County Fair Fund	6,278	99,753	34,191	71,841
32	Noxious Weed Fund	30,027	364,311	198,267	196,070
33	Health District Fund	133,444	763,318	584,889	311,873
34	Historical Society	333	14,887	11,250	3,970
35	Parks and Recreation Fund	199,092	459,704	378,902	279,894
36	Snowmobile Fund	193,238	27,626	61,274	159,590
37	County Vessel Fund	76,773	502,035	377,383	201,424
38	Public Access Fund	57,179	13,154	6,868	63,465
40	Indigent Fund	3,291,713	1,000,457	819,800	3,472,370
45	District Court Fund	244,490	2,368,035	1,945,035	667,490
455	Court Interlock Fund	115,087	11,189	3,517	122,759
46	Revaluation	478,222	2,402,841	1,681,061	1,200,001
47	Emergency Management Fund	15,452	2,477,262	1,645,517	847,197
49	Aquifer Protection Dstr Fund	507,538	553,116	325,258	735,397
50	Construction Fund	0	265,993	335,781	(69,788) (*)
60	Solid Waste Fund	19,481,040	14,853,685	6,930,797	27,403,928
862	Sheriff Evidence Trust	13,765	10,346	13,765	10,346
880	PA Civil Forfeiture Trust	63,384	25,355	42,908	45,832

(*) 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 Adjusted FY 2016	Limitations & Planned Uses				Sub-Total	FY 17 Unassigned Fund Balance
			Restricted(**)	Assigned Other Uses(*)	FY17 Committed for Operations	FY17 Committed Cap Project Carryovers		
10	General Fund	12,794,681	2,765,022	2,188,517	797,875	364,549	6,115,963	6,678,718
11	Replacement Reserve/Acquisition	26,651,361	533,507	11,810,000	14,224,000	83,854	26,651,361	-
12	PR Payable	-	-	-	-	-	-	-
13	Liability Insurance Fund	454,670	454,670	-	-	-	454,670	-
14	Health Insurance Fund	1,256,516	1,256,516	-	-	-	1,256,516	-
15	Justice Fund	5,985,645	536,886	1,450,000	356,122	9,227	2,352,235	3,633,410
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	166,372	-	-	14,850	181,222	-
36	Snowmobile Fund	193,209	193,209	-	-	-	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	102,221,419	56,910,706	15,948,517	17,733,245	1,316,824	91,909,292	10,312,128
	Net Balance without Solid Waste	53,507,333	11,151,711	15,448,517	16,122,497	472,480	43,195,205	10,312,128

(*)Assigned Other Uses reflect assignments directed by the BOCC's current unassigned fund balance resolution (Res 2017-50); Column Header revised to mirror description in updated Fund Balance Policy (Res 2017-35).

(**)Column Header revised to mirror description in updated Fund Balance Policy (Res 2017-35).

Kootenai County

UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current
	Fund Balance FY 2017	Revenue	Expenses	YTD Change	Fund Balance
10 General Fund	12,794,681	18,452,881	(15,961,313)	2,491,568	15,286,249
11 Replacement Resv/Acq	26,651,361	72,395	(1,582,437)	(1,510,042)	25,141,319
13 Liability Insurance	454,670	803,939	(759,136)	44,803	499,473
14 Health Insurance	1,256,516	6,145,469	(6,218,221)	(72,752)	1,183,764
15 Justice Fund	5,985,645	32,661,975	(26,842,373)	5,819,602	11,805,247
154 Jail Commissary	152,540	47,444	(43,051)	4,393	156,933
155 Sheriff Donation	-	116,096	(39,898)	76,198	76,198
158 Sheriff Drug Seizure	296,443	12,123	(61,762)	(49,639)	246,804
18 Centennial Trail	111,481	21,375	-	21,375	132,856
19 Tourism Promo	1,164	571	(757)	(186)	978
20 Public Transport	-	1,421,631	(1,223,303)	198,328	198,328
30 Airport	489,341	799,645	(691,320)	108,324	597,665
301 Airport Sewer Fund	25,457	40,323	(36,594)	3,729	29,187
31 County Fair	6,696	99,335	(34,191)	65,145	71,841
32 Noxious Weed Ctrl	25,341	350,893	(180,064)	170,830	196,170
33 Health District	135,760	761,002	(584,889)	176,113	311,873
34 Historical Society	381	14,839	(11,250)	3,589	3,970
35 Parks	181,222	449,998	(352,882)	97,116	278,338
36 Snowmobile	193,209	27,163	(60,782)	(33,619)	159,590
37 County Vessel	201,524	358,444	(364,630)	(6,186)	195,338
38 Public Access	57,184	6,286	-	6,286	63,470
40 Indigent	3,199,472	820,130	(612,024)	208,106	3,407,578
45 District Court	244,060	2,335,919	(1,852,288)	483,630	727,691
455 Court Interlock	114,675	11,189	(3,378)	7,811	122,486
46 Revaluation	478,168	2,392,556	(1,670,823)	721,734	1,199,901
47 Emergency Medical Services	34,639	2,445,859	(2,480,497)	(34,639)	(0)
49 Aquifer Protection	415,703	485,490	(165,796)	319,694	735,397
50 Construction	-	28,277	(98,179)	(69,901)	(69,901) (*)
60 Solid Waste	48,714,086	10,048,511	(5,224,301)	4,824,210	53,538,296
Grand Total	102,221,419	81,231,758	(67,156,138)	14,075,620	116,297,039

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

Over Budget Department Warnings
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

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

Department-Program	Budget Classification	YTD-3rd Q FY 2017		Budget-Actual		Note
		Amended	Actual	Variance	%used	
BOCC Departments:						
020 Comm Develop	Personnel Expenses	1,684,475	1,142,888	541,587	68%	
	Operating Expenses (B Budget)	166,029	75,965	90,064	46%	
	Capital Outlay	22,635	22,635	-	100%	(A)
020 Comm Develop Total		1,873,139	1,241,488	631,651	66%	
053 Liability Ins	Operating Expenses (B Budget)	789,157	759,136	30,021	96%	(B)
053 Liability Ins Total		789,157	759,136	30,021	96%	
060 Public Defndr	Personnel Expenses	2,654,796	1,862,965	791,831	70%	
	Operating Expenses (B Budget)	279,180	517,369	(238,189)	185%	(C)
060 Public Defndr Total		2,933,976	2,380,334	553,642	81%	
101 Airport	Personnel Expenses	552,392	467,869	84,523	85%	(D)
	Operating Expenses (B Budget)	356,333	260,045	96,288	73%	
101 Airport Total		908,725	727,914	180,811	80%	
114 OEM	Personnel Expenses	224,284	147,298	76,986	66%	
	Operating Expenses (B Budget)	17,637	6,911	10,726	39%	
	Capital Outlay	-	22,899	(22,899)		(E)
114 OEM Total		241,921	177,107	64,814	73%	
139 Juv Pro	Personnel Expenses	1,054,039	761,105	292,934	72%	
	Operating Expenses (B Budget)	104,681	41,334	63,347	39%	
	Capital Outlay	29,000	41,118	(12,118)	142%	(F)
139 Juv Pro Total		1,187,720	843,558	344,162	71%	
167 Snowmobile St Mgmt	Personnel Expenses	19,937	26,459	(6,522)	133%	
	Operating Expenses (B Budget)	24,250	20,745	3,505	86%	
167 Snowmobile St Mgmt Total		44,187	47,204	(3,017)	107%	(G)
650 Jail Maintenance	Operating Expenses (B Budget)	194,181	146,229	47,952	75%	
	Capital Outlay	14,462	58,533	(44,071)	405%	(H)
650 Jail Maintenance Total		208,643	204,762	3,881	98%	

Over Budget Explanation:

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

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

(C) BOCC, Public Defender: Operating - unbudgeted capital case expenses - \$359k

(D) BOCC, AIRPORT: Personnel - Personnel - unbudgeted sick leave and compensated absences - \$58.5k, employee wages exceed budget by \$37k, overtime - \$11.8k

(E) BOCC, OEM: Operating - Unanticipate Ford Escape purchase-\$22.9k

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

(G) BOCC, Snowmobile State Management: Personnel - Longer winter required more snowgrooming. \$6.5k of wage costs will be moved to local snowmobile expense accounts

(H) BOCC, Jail Maintenance: Capital - Unanticipated kitchen water heater - \$19k, two generators - \$34.9k

Over Budget Department Warnings
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

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

Department-Program	Budget Classification	YTD-3rd Q FY 2017		Budget-Actual		Note
		Amended	Actual	Variance	%used	
BOCC Departments (continued):						
35.1.002.3 - Parks.BOCC.Dept.Ops	Personnel Expenses	202,324	145,810	56,514	72%	
	Operating Expenses (B Budget)	85,630	75,045	10,585	88%	(I)
35.1.002.3 - Parks.BOCC.Dept.Ops Total		287,954	220,855	67,099	77%	
10.1.040.5.432 - GF.BOCC.IT.Proj.Next Gen Firewall FY17						
	Operating Expenses (B Budget)	152,127	134,197	17,930	88%	(J)
	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	166,652	33,348	83%	
10.1.114.5.125 - GF.BOCC.OEM.Proj.EOC Disaster Prjct						
	Personnel Expenses	-	2,965	(2,965)		
	Operating Expenses (B Budget)	-	367	(367)		
10.1.114.5.125 - GF.BOCC.OEM.Proj.EOC Disaster Prjct Total		0	3,332	(3,332)		(K)
35.1.002.5.153 - Parks.Proj.CO Boat Launch						
	Operating Expenses (B Budget)	85,250	98,766	(13,516)	116%	(L)
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total		85,250	98,766	(13,516)	116%	
50.1.101.4.814 - Constr.BOCC.Airport.Grants.AIP 43 Taxilane Rehab						
	Operating Expenses (B Budget)	-	(6,620)	6,620		(M)
50.1.101.4.814 - Constr.BOCC.Airport.Grants.AIP 43 Taxilane Rehab Total		-	(6,620)	6,620		
Coroner Department:						
001 Coroner	Personnel Expenses	169,276	122,869	46,407	73%	
	Operating Expenses (B Budget)	176,323	81,323	95,000	46%	
	Capital Outlay	29,635	29,182	453	98%	(N)
001 Elected Offcl Total		375,234	233,374	141,860	62%	
Sheriff Departments:						
124 911 - Enhncd Sys	Personnel Expenses	267,651	182,128	85,523	68%	
	Operating Expenses (B Budget)	850,000	737,607	112,393	87%	
	Capital Outlay	512,040	534,786	(22,746)	104%	
124 911 - Enhncd Sys Total		1,629,691	1,454,522	175,169	89%	(O)

Over Budget Explanation (continued):

- (I) BOCC, Parks: Operating - Full year Lakes Highway District lease payment - \$23.5k
- (J) BOCC, Next Gen Firewall Proj: Operating - Budgeted firewall hardware and software - \$103k.
Capital - Budgeted purchase of firewall equipment - \$32.5k
- (K) BOCC, OEM EOC Disaster Project: Personnel and operating expenses from winter flood. Expenses to be submitted for disaster assistance reimbursements.
- (L) BOCC, Parks County Boat Launch: Operating - Overspending authorized by BOCC for Mowry park project to be paid from restricted Avista donations.
- (M) BOCC, Airport Construction AIP 43: Operating - Credit for prior year expenditure that will be moved to new AIP 44 grant pending grant award.
- (N) Coroner: Capital - Budgeted vehicle purchase
- (O) Sheriff, Enhanced 9-1-1: Operating - Budgeted non-cap software maintenance and hardware costs-\$326K, communication expenses \$302k or 86% spent. Capital - Killarney Mtn improvement Project-\$244K, portable radios-\$287K.

Over Budget Department Warnings
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

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

Department-Program	Budget Classification	YTD-3rd Q FY 2017		Budget-Actual		Note
		Amended	Actual	Variance	%used	
Sheriff Departments:						
603 Civil	Personnel Expenses	458,184	406,554	51,630	89%	(P)
	Operating Expenses (B Budget)	29,480	18,941	10,539	64%	
603 Civil Total		487,664	425,495	62,169	87%	
604 Animal Cntrl	Personnel Expenses	150,369	107,300	43,069	71%	(Q)
	Operating Expenses (B Budget)	56,595	28,639	27,956	51%	
	Capital Outlay	77,402	72,866	4,536	94%	
604 Animal Cntrl Total		284,366	208,804	75,562	73%	
605 Patrol Total	Personnel Expenses	6,585,695	4,607,460	1,978,235	70%	(R)
	Operating Expenses (B Budget)	571,048	347,270	223,778	61%	
	Capital Outlay	604,616	604,124	492	100%	
605 Patrol Total		7,761,359	5,558,854	2,202,505	72%	
620 Detective	Personnel Expenses	1,739,494	1,336,984	402,510	77%	(S)
	Operating Expenses (B Budget)	54,456	75,579	(21,123)	139%	
620 Detective Total		1,793,950	1,412,563	381,387	79%	
640 Search & Rescue	Operating Expenses (B Budget)	35,473	41,640	(6,167)	117%	(T)
	Capital Outlay	-	10,000	(10,000)		
640 Search & Resc Total		35,473	51,640	(16,167)	146%	
660 Jail Operations	Personnel Expenses	8,595,383	6,355,953	2,239,430	74%	(U)
	Operating Expenses (B Budget)	3,176,486	2,991,910	184,576	94%	
	Capital Outlay	75,633	93,833	(18,200)	124%	
660 Jail Ops Total		11,847,502	9,441,695	2,405,807	80%	
685 Rec Safety Total	Personnel Expenses	114,570	21,107	93,463	18%	(V)
	Operating Expenses (B Budget)	118,437	72,993	45,444	62%	
	Capital Outlay	39,529	46,858	(7,329)	119%	
685 Rec Safety Total		272,536	140,958	131,578	52%	

Over Budget Explanation (continued):

(P) Sheriff, Civil: Personnel - Retirement of long-term employee and \$8.6k in overtime.

(Q) Sheriff, Animal Control: Capital - \$72.9K two Ford F-150 pick-ups

(R) Sheriff, Patrol: Capital - Nine new Ford Interceptors with patrol build-up

(S) Sheriff, Detective: Operating - higher than anticipated Investigative costs

(T) Sheriff, Search & Resc: Operating - County supported S&R expenses of \$17k are at 87% of budget, Volunteer S&R expenses of \$24.6k are 154% of budget with adequate donation revenue to fund overage.

Capital - Unbudgeted purchase of Utility Terrain Vehicle (Total purchase price \$23K, \$6K from 2 motorcycles traded in, \$10K from S&R Donation Fund, \$7K from Snowmobile Fund).

(U) Sheriff, Jail: Operating - Jail transport and overcrowding expenses \$696k, Inmate medical contract ended- unbudgeted \$242k final payment. Capital - New jail transport van \$9.2k overbudget, Unbudgeted commercial dishwasher - \$9.1k overbudget.

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

Over Budget Department Warnings
UNAUDITED - 3rd Quarter FY 2017 ending June 30, 2017

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

Department-Program	Budget Classification	YTD-3rd Q FY 2017		Budget-Actual		Note
		Amended	Actual	Variance	%used	
Prosecutor Department:						
15.7.001.3 - JF.Procs Attny.Ops	Personnel Expenses	2,520,619	1,872,988	647,631	74%	
	Operating Expenses (B Budget)	126,043	151,862	(25,819)	120%	(W)
15.7.001.3 - JF.Procs Attny.Ops Total		2,646,662	2,024,850	621,812	77%	
District Court Fund:						
001 DC Operations	Personnel Expenses	1,816,829	1,284,526	532,303	71%	
	Operating Expenses (B Budget)	499,968	412,082	87,886	82%	
	Capital Outlay	20,500	26,733	(6,233)	130%	(X)
001 DC Operations Total		2,337,297	1,723,340	613,957	74%	
254 Mental Health Court	Personnel Expenses	66,019	48,059	17,960	73%	
	Operating Expenses (B Budget)	23,710	30,877	(7,167)	130%	(Y)
254 Mental Health Court Total		89,729	78,936	10,793	88%	

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

(X) District Court, Operations: Operating - New furniture for additional judge, unbudgeted new copier-\$6.2k

(Y) District Court, Mental Health Court: Operating - \$29.2K for drug testing (\$7K from 4 month period of FY16 paid incorrectly in FY17)

Kootenai County
Schedule of Grant Activity, through June 30, 2017

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period Org Set
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
				*Including Match	*Including Match		Sent	Due		
AIP Steven Kjergaard/Mary Hopkins COMPLETE	FAA NO 3-16-0010-039 AIP 39	\$265,095	Hard-Dollar State \$13,991	\$15,464	\$0	\$294,550	5/19/2017	3/31/2017 4/30/2017	____	9/19/2016 - 9/19/2017 50.1.101.4.813
				100% Funds Used						
AIP Steven Kjergaard/Mary Hopkins COMPLETE	FAA NO 3-16-0010-040 AIP 40	\$84,727	Hard-Dollar State \$4,472	\$4,942	\$0	\$94,141	6/23/2017	3/31/2017 4/30/2017	____	9/9/2013 - 9/9/2017 50.1.101.4.811
				100% Funds Used						
AIP Steven Kjergaard/Mary Hopkins COMPLETE	FAA NO 3-16-0010-041 AIP 41	\$166,642	Hard-Dollar State \$7,977	\$10,539	\$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* Steven Kjergaard/Mary Hopkins COMPLETE	FAA NO 3-16-0010-043 AIP 43	\$470,111	Hard-Dollar State \$21,557	\$30,678	\$0	\$522,345	6/12/2017	3/31/2017 4/30/2017	____	5/13/2016 - 5/13/2020 50.1.101.4.814
				100% Funds Used						
AIP Steven Kjergaard/Mary Hopkins COMPLETE	FAA NO 3-16-0010-044 AIP 44	\$552,692	Hard-Dollar State \$26,101	\$36,045	\$0	\$614,838	6/16/2017	3/31/2017 4/30/2017	____	8/12/2016 - 8/1/2020 30.1.101.2
				100% Funds Used						
AMP Mark Heid	DOJ 2015-FJ-AX-0007 OVW CTIP Grant	\$97,589			\$50,460	\$47,129	5/19/2017	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 COMPLETE	US Dept of Transportation ID-90-X118-00 FTA Grant X118	\$1,060,261	Hard-Dollar/ In-Kind	\$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/ In-Kind	\$711,603	\$16,504	\$1,668,026	4/7/2017	6/30/2017 7/30/2017	9/30/2017 10/30/2017	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/ In-Kind	\$2,488,578	\$748,721	\$5,244,715	4/14/2017	6/30/2017 7/30/2017	9/30/2017 10/30/2017	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/ In-Kind	\$264,018	\$1,313,187	\$6,904	5/25/2016	6/30/2017 7/30/2017	9/30/2017 10/30/2017	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	\$55,000	\$183,780	\$91,220	4/14/2017	6/30/2017 7/30/2017	9/30/2017 10/30/2017	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/ In-Kind	\$806,795	\$1,520,873	\$455,134	4/14/2017	6/30/2017 7/30/2017	9/30/2017 10/30/2017	9/1/2016 - 9/30/2018 20.1.070.4.09
BOCC Jody Bieze	Idaho Transportation Dept ITD-5310 Purchase of Service	\$344,000	Hard-Dollar/ In-Kind	\$86,000	\$420,306	\$9,694	6/23/2017		Variable	4/1/2015 - 3/31/2017 20.1.070.4.010

Kootenai County
Schedule of Grant Activity, through June 30, 2017

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period Org Set
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
				*Including Match	*Including Match		Sent	Due		
BOCC Jody Bieze COMPLETE	Idaho Transportation Dept ITD-5339 Paratransit Bus Purchase	\$59,028	Hard-Dollar/ In-Kind	\$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/ In-Kind	\$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/ In-Kind	\$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		9/30/2017 10/30/2017	6/1/2017-11/30/2017 34.1.004.4.176	
BOCC Jody Bieze/Alexcia Jordan	ID Dept of Parks & Rec RV17-1-28-1 RV Grant Phase 1	\$342,000	Hard-Dollar/ In-Kind	\$20,000 \$26,000	\$373,460	\$14,540	6/30/2017 7/12/2017	Variable	7/1/2016 - 10/31/2017 31.1.004.4.845	
JUV DIV Patti Surplus	ID Office of Drug Policy SFY17-Sub Abuse Substance Abuse Prevention	\$10,776			\$1,129	\$9,647	12/16/2016 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										
NOXIOUS WEEDS Bill Hargrave	ID Dept of Agriculture 2017 IECWMA Cost Share COOP Weed Management	\$50,347			\$35,158	\$15,189	5/23/2017 6/30/2017 7/30/2017	9/30/2017 10/30/2017	3/1/2017 - 12/1/2017 32.1.002.4.161	
OEM Sandy Von Behren	ID Dept of Lands 14HFR1-Kootenai 2014 WUI KC HFT Proj	\$104,312			\$77,876	\$26,436	11/1/2016 6/30/2017 7/30/2017	9/30/2017 10/30/2017	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	\$228,490	\$41,510	4/28/2017 6/30/2017 7/30/2017	9/30/2017 10/30/2017	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 6/30/2017 7/30/2017	—	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			\$2,003	\$179,892	6/28/2017 6/30/2017 7/30/2017	8/30/2017 9/30/2017	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	6/30/2017 7/30/2017	9/30/2017 10/30/2017	10/1/2015 - 9/30/2017 10.1.114.2	
100% Funds Used										

Kootenai County
Schedule of Grant Activity, through June 30, 2017

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period Org Set
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
				*Including Match	*Including Match		Sent	Due		
OEM Sandy Von Behren	ID Bureau Homeland Sec EMW-2016-SS-0028-S01 2016 SHSP	\$181,894			\$149,496	\$32,398	5/2/2017	6/30/2017 7/30/2017	9/30/2017 10/30/2017	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	_____	11/172015 - 6/23/2016 60.1.002.2
OEM Sandy Von Behren	ID Bureau Homeland Sec D5088H Bayview W/S HMGP	\$15,524	In-Kind	\$5,175	\$20,699	\$0			9/30/2017 10/15/2017	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	\$87,528	\$178,167	11/3/2016	10/4/2016 10/4/2016	Variable	7/1/2016 - 7/31/2017 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
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW18-1-28-1 Mowry Park Dock Rplcmnt	\$324,000	Hard-Dollar	\$101,000	\$425,000	\$0			Variable	7/1/2017 - 6/30/2017 50.1.155.4.891
PUBLIC DEFENDER Jamie Woods	ID Public Defense Comm FY2017 IDG 2017 Indigent Defense	\$337,716			\$288,789	\$48,927	9/28/2016	_____	_____	10/1/2016 - 09/30/2017 15.1.060.4.70
SHERIFF Tammy Exley	ID Transportation Dept FY2017 Alive@25 Alive @ 25	\$6,000			\$3,500	\$2,500	6/13/2017	6/7/2017	Variable	10/1/2016 - 9/30/2017 15.6.605.4.612
SHERIFF Tammy Exley	ID Transportation Dept FY2017 Traffic Mobilization Highway Safety Mobilization	\$22,243			\$0	\$22,243	5/19/2017	6/29/2017	Variable	10/1/2016 - 9/30/2017 15.6.605.4.606
SHERIFF Tammy Exley	US Dept of Justice 2014-H3071-ID-DJ JAG Program	\$21,298			\$3,493	\$17,805	7/1/2016	6/30/2017 7/30/2017	9/30/2017 10/30/2017	10/1/2013 - 9/30/2017 15.6.605.4.611
SHERIFF Tammy Exley	US Dept of Justice 2015-H2805-ID-DJ JAG Program	\$20,252			\$20,252	\$0		6/30/2017 7/30/2017	9/30/2017 10/30/2017	10/1/2014 - 9/30/2018 15.6.605.4.611
SHERIFF Tammy Exley	US Dept of Justice 2016-H2891-ID-DJ JAG Program	\$20,357			\$20,357	\$0		6/30/2017 7/30/2017	9/30/2017 10/30/2017	10/1/2015 - 9/30/2019 15.6.605.4.611
SHERIFF Tammy Exley 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

Kootenai County
Schedule of Grant Activity, through June 30, 2017

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting					
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Grant Period
				*Including Match	*Including Match		Sent	Due	Org Set
SHERIFF Tammy Exley	Idaho Dept of Parks & Rec 2017-FFY17 RBS Boater Safety	\$76,534	Hard-Dollar	\$38,267	\$93,462	\$21,339	6/30/2017 7/30/2017	9/30/2017 10/30/2017	10/1/2016 - 9/30/2017 37.6.685.4.681
SHERIFF Bob Kesson/Collin McRoy	ID Bureau Homeland Sec D4252H 911 HMGP	\$57,062	Hard-Dollar	\$19,020	\$76,082	\$0		9/30/2017 10/30/2017	2/8/2017 - 7/31/2018 10.6.124.4.626
		\$13,643,992		\$6,113,211	\$7,561,525	\$12,195,678			
GRAND TOTALS		Total Grant Fund Awards	Total Grant Match		Total Remaining Funds	Total Current Expenses			