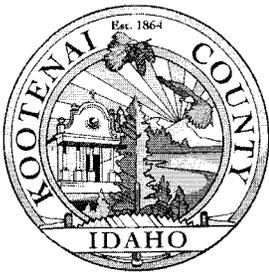


Kootenai County
1st Quarter FY 2022 - UNAUDITED
Budget Status Report
December 31, 2021



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Kootenai County Clerk Jim Brannon

Accuracy • Efficiency • Professionalism

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January 28, 2022

To: Elected Officials

From: Auditor's Office

1st Quarter FY 2022 Budget Status Report

Per Idaho Code §31-1611, enclosed is the First Quarter Fiscal Year 2022 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send hardcopies to elected officials. This report is also available on the Clerk's Financial Reports on the County website, www.kcgov.us.

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

This report continues to evolve thanks to the feedback provided by readers such as you. Department users may provide feedback by contacting Keith Taylor (ktaylor@kcgov.us or x1669) or Melissa Merrifield (mmerrifield@kcgov.us or x1653).

Jim Brannon, Clerk

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Summary Expenditure Budget Status Report by Elected Official

Elct Ofcl	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
1 BOCC					
	Personnel Expenses	21,673,462	4,108,337	17,565,125	19%
	Operating Expenses (B Budget)	33,078,323	7,961,773	25,116,550	24%
	Capital Outlay	4,942,881	497,317	4,445,564	10%
1 BOCC Total		59,694,666	12,567,427	47,127,239	21%
2 Clerk					
	Personnel Expenses	6,835,327	1,409,545	5,425,782	21%
	Operating Expenses (B Budget)	1,107,517	240,423	867,094	22%
	Capital Outlay	7,159	1,516	5,643	21%
2 Clerk Total		7,950,003	1,651,484	6,298,519	21%
3 Treasurer					
	Personnel Expenses	637,277	141,621	495,656	22%
	Operating Expenses (B Budget)	288,971	73,128	215,843	25%
3 Treasurer Total		926,248	214,749	711,499	23%
4 Assessor					
	Personnel Expenses	4,999,020	1,024,680	3,974,340	20%
	Operating Expenses (B Budget)	309,566	49,405	260,161	16%
	Capital Outlay	81,333	-	81,333	0%
4 Assessor Total		5,389,919	1,074,084	4,315,835	20%
5 Coroner					
	Personnel Expenses	317,916	66,876	251,040	21%
	Operating Expenses (B Budget)	233,609	64,782	168,827	28%
5 Coroner Total		551,525	131,658	419,867	24%
6 Sheriff					
	Personnel Expenses	29,311,011	6,125,355	23,185,656	21%
	Operating Expenses (B Budget)	7,726,349	1,966,491	5,759,858	25%
	Capital Outlay	1,528,876	99,092	1,429,784	6%
	Debt Services	700,000	-	700,000	0%
6 Sheriff Total		39,266,236	8,190,938	31,075,298	21%
7 Prosecuting Attorney					
	Personnel Expenses	6,027,191	1,238,213	4,788,978	21%
	Operating Expenses (B Budget)	332,167	62,605	269,562	19%
7 Prosecuting Attorney Total		6,359,358	1,300,818	5,058,540	20%
8 District Court					
	Personnel Expenses	2,483,396	540,764	1,942,632	22%
	Operating Expenses (B Budget)	932,334	132,278	800,056	14%
8 District Court Total		3,415,730	673,042	2,742,688	20%
Sub Total		123,553,685	25,804,199	97,749,486	21%
Combined Grants and Projects		7,674,104	850,881	6,823,223	11%
Grand Total		131,227,789	26,655,080	104,572,709	20%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Budget Reconciliation - All County Operations

FY2022 Published Budget Expenses **\$ 108,922,877**

Budget Amendments

Adjustments between Published and Adopted Budget

Capital Appropriation Carry-over from FY2021

Airport Project	\$ 1,347,435	
Solid Waste Improvements	994,275	
Solid Waste Landfill & Other Capital Projects	572,720	
BOCC Building Project	491,589	
Sheriff Projects	440,401	
911 Projects	328,569	
BOCC Facilities/5YR Projects	228,864	
IT Projects	224,643	
Sheriff Evidence Storage Remodel	91,963	
PD Project	68,333	
Assessor Project	31,333	
District Court Projects	7,159	
JDC Project	6,500	
N Idaho Fair Project	2,892	
<i>Total Budget Carry-over Adjustments</i>	4,836,676	4,836,676

Grants & Project Amendments

Parks and Waterways	\$ 700,000	
Airport Grant/Project	627,495	
North Idaho Fair Grant	490,050	
OEM Grants	261,691	
Transportation Grants	233,878	
Wildland Urban Interface Grant	167,640	
Sheriff Grants/Donations	137,968	
JDC Grant	74,212	
Buildings and Grounds Project	32,984	
Snowgroomer Project	13,672	
Adult Misdemeanor Project	8,800	
Treasurer Project	8,608	
JDIV Grant	7,504	
Public Defense Grant (award reduction)	(164,858)	
<i>Total Grant/Project Amendments</i>	2,599,644	2,599,644

Other Budgetary Elements

EMS Budget	\$ 3,283,421	
Internal Services including Health Insurance	11,585,171	
<i>Total Other Budgetary Elements</i>	14,868,592	14,868,592

Current Budgeted Expense- Accounting System Total **\$ 131,227,789**

Kootenai County
 UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
 County Commissioners' Expenditure Budget Status Report (Excludes Grants & Projects)
 (See [Note References](#) on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl	Personnel Expenses	716,245	150,578	565,667	21%	
	Operating Expenses (B Budget)	25,081	5,111	19,970	20%	
001 Elected Offcl Total		741,326	155,689	585,637	21%	
002 Department	Personnel Expenses	4,997,012	983,573	4,013,439	20%	(A)
	Operating Expenses (B Budget)	4,721,486	63,595	4,657,891	1%	
	Capital Outlay	309,079	175,000	134,079	57%	
002 Department Total		10,027,577	1,222,167	8,805,410	12%	
003 General Accts	Personnel Expenses	1,116,457	1,312	1,115,145	0%	
	Operating Expenses (B Budget)	2,565,244	473,556	2,091,688	18%	
003 General Accts Total		3,681,701	474,868	3,206,833	13%	
004 Tax Support	Operating Expenses (B Budget)	1,419,200	258,079	1,161,121	18%	
004 Tax Support Total		1,419,200	258,079	1,161,121	18%	
005 Resource Mgmt Office	Personnel Expenses	248,295	53,089	195,206	21%	
	Operating Expenses (B Budget)	19,638	559	19,079	3%	
005 Resource Mgmt Office Total		267,933	53,648	214,285	20%	
010 B & G	Personnel Expenses	412,560	81,049	331,511	20%	(B)
	Operating Expenses (B Budget)	319,728	65,709	254,019	21%	
	Capital Outlay	43,106	46,795	(3,689)	109%	
010 B & G Total		775,394	193,554	581,840	25%	
018 Veterans Svc	Personnel Expenses	135,479	31,177	104,302	23%	(C)
	Operating Expenses (B Budget)	12,733	6,549	6,185	51%	
018 Veterans Svc Total		148,212	37,726	110,486	25%	
020 Comm Develop	Personnel Expenses	2,854,445	591,169	2,263,276	21%	(D)
	Operating Expenses (B Budget)	125,045	35,005	90,040	28%	
	Capital Outlay	49,560	48,400	1,160	98%	
020 Comm Develop Total		3,029,050	674,574	2,354,476	22%	
030 Print Center	Personnel Expenses	214,029	46,430	167,599	22%	
	Operating Expenses (B Budget)	76,500	12,442	64,058	16%	
030 Print Center Total		290,529	58,872	231,657	20%	
040 IT	Personnel Expenses	1,470,567	298,233	1,172,334	20%	(E)
	Operating Expenses (B Budget)	1,358,111	524,800	833,311	39%	
	Capital Outlay	677,940	206,760	471,180	30%	
040 IT Total		3,506,618	1,029,794	2,476,824	29%	
053 Liability Ins	Operating Expenses (B Budget)	879,669	410,154	469,515	47%	(F)
053 Liability Ins Total		879,669	410,154	469,515	47%	
056 Health Ins	Personnel Expenses	6,840	2,025	4,815	30%	
	Operating Expenses (B Budget)	11,568,131	3,145,606	8,422,525	27%	
056 Health Ins Total		11,574,971	3,147,631	8,427,340	27%	
057 Wellness Program	Operating Expenses (B Budget)	10,200	-	10,200	0%	
057 Wellness Program Total		10,200	-	10,200	0%	
060 Public Defndr	Personnel Expenses	3,241,629	655,074	2,586,555	20%	
	Operating Expenses (B Budget)	401,094	119,169	281,925	30%	
	Capital Outlay	68,333	10,509	57,824	15%	
060 Public Defndr Total		3,711,056	784,752	2,926,304	21%	
101 Airport	Personnel Expenses	756,843	158,106	598,737	21%	
	Operating Expenses (B Budget)	535,465	136,754	398,711	26%	
	Capital Outlay	1,664,634	5,853	1,658,781	0%	
101 Airport Total		2,956,942	300,712	2,656,230	10%	
128 JDET Ctr	Personnel Expenses	2,863,809	524,321	2,339,488	18%	
	Operating Expenses (B Budget)	222,553	33,988	188,565	15%	
	Capital Outlay	6,500	2,999	3,501	46%	
128 JDET Ctr Total		3,092,862	561,308	2,531,554	18%	(G)

Kootenai County
 UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
 County Commissioners' Expenditure Budget Status Report (Excludes Grants & Projects)
 (See [Note References](#) on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
132 AMP	Personnel Expenses	921,035	201,330	719,705	22%	P-Tax Pass-Through Acct
	Operating Expenses (B Budget)	76,374	5,848	70,526	8%	
	Capital Outlay	57,600	-	57,600	0%	
132 AMP Total		1,055,009	207,178	847,831	20%	
139 Juv Pro	Personnel Expenses	1,296,980	273,644	1,023,336	21%	
	Operating Expenses (B Budget)	78,224	16,233	61,991	21%	
139 Juv Pro Total		1,375,204	289,877	1,085,327	21%	
155 Waterways	Personnel Expenses	262,788	53,269	209,519	20%	
	Operating Expenses (B Budget)	78,280	15,515	62,765	20%	
	Capital Outlay	40,000	-	40,000	0%	
155 Waterways Total		381,068	68,784	312,284	18%	
165 Snowmobile	Personnel Expenses	6,074	605	5,469	10%	
	Operating Expenses (B Budget)	12,001	1,331	10,670	11%	
	Capital Outlay	25,000	1,000	24,000	4%	
165 Snowmobile Total		43,075	2,936	40,139	7%	
167 Snowmobile St Mgmt	Personnel Expenses	2,769	-	2,769	0%	
	Operating Expenses (B Budget)	62,874	12,368	50,506	20%	
167 Snowmobile St Mgmt Total		65,643	12,368	53,275	19%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	525,628	238	525,391	0%	
170 Aquifer Prot Dist Total		525,628	238	525,391	0%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	3,283,421	1,850,287	1,433,134	56%	
173 Emergency Svc Cont Total		3,283,421	1,850,287	1,433,134	56%	
182 Ramsey Trnsfr Stn	Personnel Expenses	129,195	918	128,277	1%	
	Operating Expenses (B Budget)	1,746,513	293,047	1,453,466	17%	
	Capital Outlay	443,000	-	443,000	0%	
182 Ramsey Trnsfr Stn Total		2,318,708	293,966	2,024,742	13%	
183 Prairie Trnsfr Stn	Personnel Expenses	6,380	1,311	5,069	21%	
	Operating Expenses (B Budget)	1,248,325	193,086	1,055,239	15%	
	Capital Outlay	252,000	-	252,000	0%	
183 Prairie Trnsfr Stn Total		1,506,705	194,397	1,312,308	13%	
187 Rural Sys	Personnel Expenses	1,277	41	1,236	3%	
	Operating Expenses (B Budget)	529,940	78,495	451,445	15%	
	Capital Outlay	66,000	-	66,000	0%	
187 Rural Sys Total		597,217	78,536	518,681	13%	
190 Fighting Creek	Personnel Expenses	12,754	1,083	11,671	8%	
	Operating Expenses (B Budget)	1,176,865	204,251	972,614	17%	
	Capital Outlay	1,240,129	-	1,240,129	0%	
190 Fighting Creek Total		2,429,748	205,333	2,224,415	8%	
Grand Total		59,694,666	12,567,427	47,127,239	21%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

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

(See [Note References](#) on Page 26)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	197,988	1,312	196,676	1%	
	Operating Expenses (B Budget)	1,341,866	285,073	1,056,793	21%	
	10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total	1,539,854	286,385	1,253,469	19%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	1,223,378	188,483	1,034,895	15%	
	15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total	1,223,378	188,483	1,034,895	15%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	6,500	-	6,500	0%	
	18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total	6,500	-	6,500	0%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,500	473	1,027	32%	Pass-Through Acct
	19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total	1,500	473	1,027	32%	
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	122,892	40,000	82,892	33%	(H)
	31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total	122,892	40,000	82,892	33%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	265,941	51,691	214,250	19%	
	Operating Expenses (B Budget)	91,567	5,688	85,879	6%	
	32.1.002.3 - NWC.BOCC.Dept.Ops Total	357,508	57,379	300,129	16%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,266,408	207,606	1,058,802	16%	
	33.1.004.3 - Health Dist.Tax Supprt.Ops Total	1,266,408	207,606	1,058,802	16%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	21,900	10,000	11,900	46%	(I)
	34.1.004.3 - Hist Society.Tax Supprt.Ops Total	21,900	10,000	11,900	46%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	335,190	67,639	267,551	20%	
	Operating Expenses (B Budget)	95,789	17,415	78,374	18%	
	Capital Outlay	70,000	-	70,000	0%	
	35.1.002.3 - Parks.Dept.Ops Total	500,979	85,054	415,925	17%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	57,893	1,745	56,148	3%	(A)
	Capital Outlay	175,000	175,000	-	100%	
	35.1.002.3.153 - Parks.Ops.CO Boat Launch Total	232,893	176,745	56,148	76%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	319,566	72,001	247,565	23%	
	Operating Expenses (B Budget)	4,388,837	35,499	4,353,338	1%	
	Capital Outlay	64,079	-	64,079	0%	
	60.1.002.2 - SW.Dept Admin Total	4,772,482	107,500	4,664,982	2%	
60.1.002.2.84 - SW.Dept Admin.Safety & Recycling						
	Operating Expenses (B Budget)	-	297	(297)		
	60.1.002.2.84 - SW.Dept Admin.Safety & Recycling Total	-	297	(297)		
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	4,076,315	792,242	3,284,073	19%	
	Operating Expenses (B Budget)	27,875	2,951	24,924	11%	
	60.1.002.3 - SW.Dept.Ops Total	4,104,190	795,193	3,308,997	19%	
Grand Total		14,150,484	1,955,114	12,195,370	14%	

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
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					
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging Operating Expenses (B Budget)	-	18,044	(18,044)		
Capital Outlay	168,106	-	168,106	0%	
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging Total	168,106	18,044	150,062	11%	
040 IT Total	168,106	18,044	150,062	11%	
10 GF Total	168,106	18,044	150,062	11%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.003 - Proj.General Imprvmtnt Capital Outlay	38,055	-	38,055	0%	
11.1.003.5.003 - Proj.General Imprvmtnt Total	38,055	-	38,055	0%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Capital Outlay	91,963	-	91,963	0%	
11.1.003.5.60 - SH Evidence Storage Prjct FY17 Total	91,963	-	91,963	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Operating Expenses (B Budget)	54,607	5,207	49,400	10%	
Capital Outlay	442,727	-	442,727	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	497,334	5,207	492,127	1%	
11.1.003.5.69 - Repl Resv/Acq.Gen Accts.Proj.Attorney Center Capital Outlay	491,589	1,250	490,339	0%	
11.1.003.5.69 - Repl Resv/Acq.Gen Accts.Proj.Attorney Center Total	491,589	1,250	490,339	0%	
003 Gen Accts Total	1,118,941	6,457	1,112,484	1%	
11 Repl Resv/Acq Total	1,118,941	6,457	1,112,484	1%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant Personnel Expenses	496,077	75,667	420,410	15%	
Operating Expenses (B Budget)	333,033	6,206	326,827	2%	
Capital Outlay	12,000	10,150	1,850	85%	(*)
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant Total	841,110	92,023	749,087	11%	
15.1.060.4.71 - JF.BOCC.PD.Grants.Indigent Public Def WL Grant Personnel Expenses	651,874	135,831	516,043	21%	
Operating Expenses (B Budget)	640	640	-	100%	(*)
15.1.060.4.71 - JF.BOCC.PD.Grants.Indigent Public Def WL Grant Total	652,514	136,471	516,043	21%	
060 Public Defndr Total	1,493,624	228,494	1,265,130	15%	
128 JDET Ctr					
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Personnel Expenses	31,830	7,028	24,802	22%	
Operating Expenses (B Budget)	42,382	6,506	35,876	15%	
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Total	74,212	13,533	60,679	18%	
128 JDET Ctr Total	74,212	13,533	60,679	18%	
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Operating Expenses (B Budget)	35,772	12,519	23,253	35%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	35,772	12,519	23,253	35%	(*)
139 Juv Pro Total	35,772	12,519	23,253	35%	
15 JF Total	1,603,608	254,545	1,349,063	16%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.001 - Public Transport.FTA ID-2018-001-00 Grant 20.507 Operating Expenses (B Budget)	-	630	(630)		Pending Bgt Adj
20.1.070.4.001 - Public Transport.FTA ID-2018-001-00 Grant 20.507 Total	-	630	(630)		
20.1.070.4.010 - Public Transport.ITD 5310 Grant 20.513 Operating Expenses (B Budget)	-	16,362	(16,362)		Pending Bgt Adj
20.1.070.4.010 - Public Transport.ITD 5310 Grant 20.513 Total	-	16,362	(16,362)		
20.1.070.4.020 - Public Transport.FTA ID-2020-001-00 Grant 20.507 Personnel Expenses	279,480	60,432	219,048	22%	Pending Bgt Adj
Operating Expenses (B Budget)	-	122,697	(122,697)		
20.1.070.4.020 - Public Transport.FTA ID-2020-001-00 Grant 20.507 Total	279,480	183,129	96,351	66%	
20.1.070.4.021 - Public Transport.FTA ID-2020-002-00 Grant 20.507 Operating Expenses (B Budget)	-	4,158	(4,158)		Pending Bgt Adj
20.1.070.4.021 - Public Transport.FTA ID-2020-002-00 Grant 20.507 Total	-	4,158	(4,158)		

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20.1.070.4.026 - Public Transport.FTA ID-2020-008 CARES 20.507 Operating Expenses (B Budget)	-	4,750	(4,750)		Pending Bgt Adj
20.1.070.4.026 - Public Transport.FTA ID-2020-008 CARES 20.507 Total	-	4,750	(4,750)		
20.1.070.4.039 - Public Transport.BOCC.Bus Svc.Grants.ITD 5339 Grant 20.526 Capital Outlay	-	35,093	(35,093)		Pending Bgt Adj
20.1.070.4.039 - Public Transport.BOCC.Bus Svc.Grants.ITD 5339 Grant 20.526 Total	-	35,093	(35,093)		
20.1.070.4.044 - Public Transport.FTA ID-90-X144 Grant 20.507 Capital Outlay	-	2,119	(2,119)		Pending Bgt Adj
20.1.070.4.044 - Public Transport.FTA ID-90-X144 Grant 20.507 Total	-	2,119	(2,119)		
20.1.070.4.083 - Public Transport.FTA ID-2018-003-00 Grant 20.507 Capital Outlay	233,878	-	233,878	0%	
20.1.070.4.083 - Public Transport.FTA ID-2018-003-00 Grant 20.507 Total	233,878	-	233,878	0%	
20.1.070.4.084 - Public Transport.FTA ID-2018-004-00 Grant 20.507 Operating Expenses (B Budget)	-	5,549	(5,549)		Pending Bgt Adj
20.1.070.4.084 - Public Transport.FTA ID-2018-004-00 Grant 20.507 Total	-	5,549	(5,549)		
20.1.070.4.091 - Public Transport.FTA ID-2019-001-00 Grant 20.507 Personnel Expenses	79,287	-	79,287	0%	
20.1.070.4.091 - Public Transport.FTA ID-2019-001-00 Grant 20.507 Total	79,287	-	79,287	0%	
20.1.070.4.092 - Public Transport.FTA ID-2019-010-00 Grant 20.507 Operating Expenses (B Budget)	-	3,230	(3,230)		Pending Bgt Adj
20.1.070.4.092 - Public Transport.FTA ID-2019-010-00 Grant 20.507 Total	-	3,230	(3,230)		
070 Bus Svc Total	592,645	255,020	337,625	43%	
20 Public Transport Total	592,645	255,020	337,625	43%	
21 ARPA Recovery Funds					
110 ARPA County Funding					
21.1.110.4.195 - ARPA Recovery Funds.Covid-19 Cty Wide Expenses Personnel Expenses	132,471	14,367	118,104	11%	Pending Bgt Adj
Operating Expenses (B Budget)	-	7,895	(7,895)		
21.1.110.4.195 - ARPA Recovery Funds.Covid-19 Cty Wide Expenses Total	132,471	22,262	110,209	17%	
110 ARPA County Funding Total	132,471	22,262	110,209	17%	
21 ARPA Recovery Funds Total	132,471	22,262	110,209	17%	
30 Airport					
101 Airport					
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Operating Expenses (B Budget)	10,200	-	10,200	0%	
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Total	10,200	-	10,200	0%	
101 Airport Total	10,200	-	10,200	0%	
30 Airport Total	10,200	-	10,200	0%	
31 CO Fair					
004 Tax Support					
Capital Outlay	490,050	5,415	484,635	1%	
004 Tax Support Total	490,050	5,415	484,635	1%	
31 CO Fair Total	490,050	5,415	484,635	1%	
50 Constructn					
101 Airport					
50.1.101.4.817 - Constructn.AIP 47 Construct Taxiway D__ Capital Outlay	36,176	1,867	34,309	5%	
50.1.101.4.817 - Constructn.AIP 47 Construct Taxiway D__ Total	36,176	1,867	34,309	5%	
50.1.101.4.818 - Constructn.BOCC.AIP 48 Decpl Rwy/Taxiway D__ Capital Outlay	389,410	(36,204)	425,614	-9%	
50.1.101.4.818 - Constructn.BOCC.AIP 48 Decpl Rwy/Taxiway D__ Total	389,410	(36,204)	425,614	-9%	
50.1.101.4.821 - Constructn.BOCC.AIP 50 Perimeter Fence__ Capital Outlay	-	61,674	(61,674)		Pending Grant Amendment
50.1.101.4.821 - Constructn.BOCC.AIP 50 Perimeter Fence__ Total	-	61,674	(61,674)		
50.1.101.4.822 - Constructn.BOCC.Airport .Grants.AIP 52 SRE Building__ Capital Outlay	36,942	-	36,942	0%	
50.1.101.4.822 - Constructn.BOCC.Airport .Grants.AIP 52 SRE Building__ Total	36,942	-	36,942	0%	
50.1.101.4.823 - Constructn.BOCC.Airport .Grants.AIP 51 ACRGP (CARES)__ Personnel Expenses	23,000	-	23,000	0%	
50.1.101.4.823 - Constructn.BOCC.Airport .Grants.AIP 51 ACRGP (CARES)__ Total	23,000	-	23,000	0%	
50.1.101.4.827 - Constructn.BOCC.Airport .Grants.AIP 53 ARPA__ Personnel Expenses	59,000	-	59,000	0%	
50.1.101.4.827 - Constructn.BOCC.Airport .Grants.AIP 53 ARPA__ Total	59,000	-	59,000	0%	
101 Airport Total	544,528	27,337	517,191	5%	

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 26)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
155 WW					
50.1.155.4.887 - Constructn.BOCC.WW .Grants.WW-WIF-Boat Replcmnt__ Capital Outlay	525,000	-	525,000	0%	
50.1.155.4.887 - Constructn.BOCC.WW .Grants.WW-WIF-Boat Replcmnt__ Total	525,000	-	525,000	0%	
155 WW Total	525,000	-	525,000	0%	
50 Constructn Total	1,069,528	27,337	1,042,191	3%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Capital Outlay	836,180	16,251	819,929	2%	
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	836,180	16,251	819,929	2%	
182 Ramsey Trnsfr Stn Total	836,180	16,251	819,929	2%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Capital Outlay	196,309	41,036	155,273	21%	
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total	196,309	41,036	155,273	21%	
183 Prairie Trnsfr Stn Total	196,309	41,036	155,273	21%	
187 Rural Sys					
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Operating Expenses (B Budget) Capital Outlay	165,257	3,600 (3,600)	(3,600) 168,857	-2%	
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total	165,257	-	165,257	0%	
187 Rural Sys Total	165,257	-	165,257	0%	
190 Fighting Creek					
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Capital Outlay	346,529	-	346,529	0%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	346,529	-	346,529	0%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Capital Outlay	313,512	44,277	269,235	14%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	313,512	44,277	269,235	14%	
190 Fighting Creek Total	660,041	44,277	615,764	7%	
60 SW Total	1,857,787	101,564	1,756,223	5%	
Grand Total	7,043,336	690,644	6,352,692	10%	

(*) All expenses are eligible under grant guidelines.

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Clerk's Department Expenditure Budget Status (Includes Projects)

(See [Note References](#) on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Official						
	Operating Expenses (B Budget)	6,420	403	6,018	6%	
001 Elected Official Total		6,420	403	6,018	6%	
201-Auditor						
	Personnel Expenses	1,529,729	337,419	1,192,310	22%	
	Operating Expenses (B Budget)	50,718	4,411	46,307	9%	
201-Auditor Total		1,580,447	341,830	1,238,617	22%	
205-Elections						
	Personnel Expenses	350,074	70,466	279,608	20%	(J)
	Operating Expenses (B Budget)	447,654	148,423	299,231	33%	
205-Elections Total		797,728	218,889	578,839	27%	
209-Recorders						
	Personnel Expenses	372,199	60,656	311,543	16%	
	Operating Expenses (B Budget)	17,595	755	16,840	4%	
209-Recorders Total		389,794	61,411	328,383	16%	
246 County asst-KMC IPH						
	Operating Expenses (B Budget)	275,000	35,365	239,635	13%	
246 County asst-KMC IPH Total		275,000	35,365	239,635	13%	
40.002 Indigent Admin						
	Personnel Expenses	261,476	58,574	202,902	22%	
	Operating Expenses (B Budget)	15,910	737	15,173	5%	
40.002 Indigent Admin Total		277,386	59,311	218,075	21%	
40.245-Indigent Co. Asst						
	Operating Expenses (B Budget)	267,429	46,693	220,736	17%	
40.245-Indigent Co. Asst Total		267,429	46,693	220,736	17%	
45.2.221.3 - District Court Clerk						
	Personnel Expenses	4,256,839	872,139	3,384,700	20%	
	Operating Expenses (B Budget)	26,791	3,637	23,154	14%	
	Capital Outlay	7,159	1,516	5,643	21%	
45.2.221.3 - District Court Clerk Total		4,290,789	877,292	3,413,497	20%	
45.2.221.3.223 - District Court Clerk - Compliance						
	Personnel Expenses	65,010	10,291	54,719	16%	
45.2.221.3.223 - District Court Clerk - Compliance Total		65,010	10,291	54,719	16%	
Grand Total		7,950,003	1,651,484	6,298,519	21%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Treasurer's Expenditure Budget Status Report

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

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
001 Elected Official						
	Personnel Expenses	637,277	141,621	495,656	22%	
	Operating Expenses (B Budget)	288,971	73,128	215,843	25%	
001 Elected Official Total		926,248	214,749	711,499	23%	
Grand Total		926,248	214,749	711,499	23%	

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
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	750,364	155,181	595,183	21%	
	Operating Expenses (B Budget)	94,350	11,164	83,186	12%	
001 Elected Offcl Total		844,714	166,345	678,369	20%	
413 DMV-CDA						
	Personnel Expenses	1,306,934	280,412	1,026,522	21%	
	Operating Expenses (B Budget)	28,340	1,970	26,370	7%	
413 DMV-CDA Total		1,335,274	282,382	1,052,892	21%	
417 DMV-PF						
	Operating Expenses (B Budget)	17,293	5,701	11,592	33%	(K)
417 DMV-PF Total		17,293	5,701	11,592	33%	
421 Appraisal						
	Personnel Expenses	2,286,637	452,691	1,833,946	20%	
	Operating Expenses (B Budget)	149,494	29,279	120,215	20%	
	Capital Outlay	81,333	-	81,333	0%	
421 Appraisal Total		2,517,464	481,970	2,035,494	19%	
425 Land Records						
	Personnel Expenses	655,085	136,395	518,690	21%	
	Operating Expenses (B Budget)	20,089	1,291	18,798	6%	
425 Land Records Total		675,174	137,686	537,488	20%	
Grand Total		5,389,919	1,074,084	4,315,835	20%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Coroner's Expenditure Budget Status Report

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

		Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Department	Expense Classification					
001 Coroner						
	Personnel Expenses	317,916	66,876	251,040	21%	
	Operating Expenses (B Budget)	233,609	64,782	168,827	28%	
001 Coroner Total		551,525	131,658	419,867	24%	
Grand Total		551,525	131,658	419,867	24%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
 Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)
 (See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	1,227,829	273,056	954,773	22%	
	Operating Expenses (B Budget)	535,982	75,714	460,268	14%	
001 Elected Offcl Total		1,763,811	348,770	1,415,041	20%	
002 Professional Standards Training						
	Personnel Expenses	0	(11,705)	11,705		
002 Professional Standards Training Total		0	(11,705)	11,705		
049 Auto Shop						
	Personnel Expenses	225,092	48,700	176,392	22%	
	Operating Expenses (B Budget)	16,707	3,261	13,446	20%	
049 Auto Shop Total		241,799	51,961	189,838	21%	
114 OEM						
	Personnel Expenses	273,153	59,868	213,285	22%	
	Operating Expenses (B Budget)	41,148	8,401	32,747	20%	
114 OEM Total		314,301	68,269	246,032	22%	
120 911						
	Personnel Expenses	2,705,137	471,217	2,233,920	17%	
	Operating Expenses (B Budget)	91,727	17,875	73,852	19%	
120 911 Total		2,796,864	489,091	2,307,773	17%	
124 911 - Enhncd Sys						
	Personnel Expenses	500,090	110,246	389,844	22%	
	Operating Expenses (B Budget)	1,122,209	377,609	744,600	34%	(L)
	Capital Outlay	900,569	136	900,433	0%	
124 911 - Enhncd Sys Total		2,522,868	487,992	2,034,876	19%	
603 Civil						
	Personnel Expenses	820,502	180,422	640,080	22%	
	Operating Expenses (B Budget)	25,833	5,169	20,664	20%	
603 Civil Total		846,335	185,591	660,744	22%	
604 Animal Cntrl						
	Personnel Expenses	203,470	41,094	162,377	20%	
	Operating Expenses (B Budget)	43,438	4,612	38,826	11%	
604 Animal Cntrl Total		246,908	45,706	201,202	19%	
605 Patrol						
	Personnel Expenses	8,118,474	1,718,819	6,399,655	21%	
	Operating Expenses (B Budget)	758,911	128,669	630,242	17%	
	Capital Outlay	188,668	-	188,668	0%	
	Debt Services	700,000	-	700,000	0%	
605 Patrol Total		9,766,053	1,847,489	7,918,564	19%	
620 Detective						
	Personnel Expenses	2,116,880	463,882	1,652,998	22%	
	Operating Expenses (B Budget)	146,681	33,085	113,596	23%	
620 Detective Total		2,263,561	496,968	1,766,593	22%	
625 Drivers Lic						
	Personnel Expenses	639,044	136,818	502,226	21%	
	Operating Expenses (B Budget)	31,917	15,332	16,585	48%	(M)
625 Drivers Lic Total		670,961	152,150	518,811	23%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
 Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)
 (See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
630 Records						
	Personnel Expenses	706,201	149,995	556,206	21%	
	Operating Expenses (B Budget)	18,881	2,401	16,480	13%	
630 Records Total		725,082	152,396	572,686	21%	
635 SWAT						
	Operating Expenses (B Budget)	52,802	3,182	49,620	6%	
635 SWAT Total		52,802	3,182	49,620	6%	
640 Search & Resc						
	Operating Expenses (B Budget)	60,833	26,160	34,673	43%	(N)
640 Search & Resc Total		60,833	26,160	34,673	43%	
650 Maint						
	Personnel Expenses	438,938	96,314	342,624	22%	
	Operating Expenses (B Budget)	268,724	70,164	198,560	26%	
	Capital Outlay	47,000	39,500	7,500	84%	(O)
650 Maint Total		754,662	205,978	548,684	27%	
660 Jail Ops						
	Personnel Expenses	11,275,099	2,378,956	8,896,143	21%	
	Operating Expenses (B Budget)	4,358,298	1,176,267	3,182,031	27%	
	Capital Outlay	135,978	45,785	90,193	34%	(P)
660 Jail Ops Total		15,769,375	3,601,007	12,168,368	23%	
685 Rec Safety						
	Personnel Expenses	61,102	7,674	53,428	13%	
	Operating Expenses (B Budget)	152,258	17,357	134,901	11%	
	Capital Outlay	256,661	13,671	242,990	5%	
685 Rec Safety Total		470,021	38,702	431,319	8%	
Grand Total		39,266,236	8,189,706	31,076,530	21%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

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

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

	Budget	Actual	Bdgt - Actual	% Used	Note Ref
Revenue & Expenses					
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure					
Revenue					
Fines and Forfeitures	-	1,706	1,706		
Investment Gain/(Loss)	-	75	75		
Revenue Total	-	1,781	1,781		
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure	-	1,781	1,781		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	-	1,094	(1,094)		
Utilities	-	138	(138)		
Op Expense Total	-	1,232	(1,232)		
Expenses Total	-	1,232	(1,232)		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure	-	1,232	(1,232)		
Net Gain (Loss) KCSO Drug Seizure activity	-	549	549		

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
Sheriff's Grants and Projects Budget Status
(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.6.114.4.114 - GF.SO.OEM.Grants.WUI 18WFM-Kootenai__						
	Operating Expenses (B Budget)	167,640	54,695	112,945	33%	
10.6.114.4.114 - GF.SO.OEM.Grants.WUI 18WFM-Kootenai__ Total		167,640	54,695	112,945	33%	(*)
10.6.114.4.121 - GF.Sheriff.OEM.Grants.2020 SHSP SS-00070__						
	Operating Expenses (B Budget)	70,955	6,960	63,995	10%	
	Capital Outlay	-	28,297	(28,297)		
10.6.114.4.121 - GF.Sheriff.OEM.Grants.2020 SHSP SS-00070__ Total		70,955	35,257	35,698	50%	(*)
10.6.114.4.122 - GF.Sheriff.OEM.Grants.2021 SHSP SS-00070__						
	Operating Expenses (B Budget)	190,736	4,500	186,236	2%	
10.6.114.4.122 - GF.Sheriff.OEM.Grants.2021 SHSP SS-00070__ Total		190,736	4,500	186,236	2%	
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct						
	Operating Expenses (B Budget)	-	8,550	(8,550)		Pending YE Adj
	Capital Outlay	-	27,189	(27,189)		
10.6.114.5.125 - GF.Sheriff.OEM.Proj.EOC Disaster Prjct Total		-	35,739	(35,739)		
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants						
	Operating Expenses (B Budget)	65	-	65	0%	
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants Total		65	-	65	0%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE						
	Personnel Expenses	18,237	4,436	13,801	24%	
	Operating Expenses (B Budget)	2,933	-	2,933	0%	
15.6.605.4.614 - SH.Patrol.Prtnrshp for Succ LE Total		21,170	4,436	16,734	21%	
15.6.605.4.615 - JF.Sheriff.Patrol.Grants.FY19 Operation Stonegarden__						
	Personnel Expenses	36,733	13,683	23,050	37%	
15.6.605.4.615 - JF.Sheriff.Patrol.Grants.FY19 Operation Stonegarden__ Total		36,733	13,683	23,050	37%	(*)
15.6.605.4.618 - JF.Sheriff.Patrol.Grants.FY20 Operation Stonegarden						
	Personnel Expenses	57,302	-	57,302	0%	
	Operating Expenses (B Budget)	7,520	-	7,520	0%	
	Capital Outlay	15,178	-	15,178	0%	
15.6.605.4.618 - JF.Sheriff.Patrol.Grants.FY20 Operation Stonegarden Total		80,000	-	80,000	0%	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol						
	Personnel Expenses	-	7,293	(7,293)		Pending Bdg Adj
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol Total		-	7,293	(7,293)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	55,965	-	55,965	0%	
	Operating Expenses (B Budget)	-	3,557	(3,557)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total		55,965	3,557	52,408	6%	
Grand Total		623,264	159,160	464,104	26%	

(*) All expenses are eligible under grant guidelines.

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
Prosecuting Attorney's Expenditure Budget Status Report
(See **Note References** on Page 26)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.050.0 - PA.Civil Division.Admin						
	Personnel Expenses	846,036	186,617	659,419	22%	
	Operating Expenses (B Budget)	64,457	5,527	58,930	9%	
10.7.050.0 - PA.Civil Division.Admin Total		910,493	192,144	718,349	21%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	441,985	96,054	345,931	22%	
	Operating Expenses (B Budget)	68,294	13,430	54,864	20%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		510,279	109,483	400,796	21%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	348,934	73,711	275,223	21%	
	Operating Expenses (B Budget)	12,955	1,412	11,543	11%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		361,889	75,123	286,766	21%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	4,390,236	881,830	3,508,406	20%	
	Operating Expenses (B Budget)	186,461	40,602	145,859	22%	
15.7.001.3 - Justice Fund.PA.Operations Total		4,576,697	922,432	3,654,265	20%	
15.7.001.3.61 - JF.Pros Atty.Elected Offcl.Ops.Capital/Major Cases						
	Operating Expenses (B Budget)	0	1,634	(1,634)		*
15.7.001.3.61 - JF.Pros Atty.Elected Offcl.Ops.Capital/Major Cases Total		0	1,634	(1,634)		
Total Admin & Operation		6,359,358	1,300,818	5,058,540	20%	

* Immaterial budget overage, absorbed with in main budget.

Prosecutor Grants

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.137.4.137-Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	7,504	1,077	6,427	14%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		7,504	1,077	6,427	14%	
Total Admin & Operation		7,504	1,077	6,427	14%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

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	2,398,424	508,157	1,890,267	21%	
Operating Expenses (B Budget)	798,337	110,987	687,350	14%	
Total	3,196,761	619,144	2,577,617	19%	
252 Drug Court					
Personnel Expenses	3,484	14,993	(11,509)	430%	(Q)
Operating Expenses (B Budget)	45,050	5,859	39,191	13%	
252 Drug Court Total	48,534	20,851	27,683	43%	
253 D.U.I. Court					
Operating Expenses (B Budget)	35,587	5,941	29,646	17%	
253 D.U.I. Court Total	35,587	5,941	29,646	17%	
254 Mental Health Court					
Personnel Expenses	81,488	17,615	63,873	22%	
Operating Expenses (B Budget)	38,060	7,372	30,688	19%	
254 Mental Health Court Total	119,548	24,987	94,561	21%	
001 DC-Elected Offcl Total	3,400,430	670,923	2,729,507	20%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,300	2,119	13,182	14%	
Fund 455 Court Interlock Device Total	15,300	2,119	13,182	14%	
Grand Total	3,415,730	673,042	2,742,688	20%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	6,553,224	3,805,609	(2,747,615)	58%
13 Liability Insurance	769,599	446,812	(322,787)	58%
15 Justice Fund	34,943,891	20,201,999	(14,741,892)	58%
30 Airport	131,000	76,479	(54,521)	58%
31 County Fair	120,000	69,455	(50,545)	58%
32 Noxious Weed Cntrl	347,487	201,875	(145,612)	58%
33 Health District	785,475	455,378	(330,097)	58%
34 Historical Society	21,900	12,724	(9,176)	58%
35 Parks	409,127	237,483	(171,644)	58%
40 Indigent	-	48	48	-
45 District Court	6,099,855	3,536,411	(2,563,444)	58%
46 Revaluation	3,024,020	1,754,653	(1,269,368)	58%
47 Emergency Medical System	3,091,437	1,788,939	(1,302,498)	58%
49 Aquifer Protection	418,968	252,181	(166,787)	60%
Grand Total	56,715,983	32,840,047	(23,875,936)	58%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Property Tax Revenue For Tax Years through 2021, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2018 & Prior	-	2,489	2,489	
	Property Taxes, 2019	-	9,021	9,021	
	Property Taxes, 2020	-	28,535	28,535	
	Property Taxes, 2021	6,488,224	3,728,309	(2,759,915)	57.5%
	Spec'l Assmnt Taxes, 2018 & Prior	-	-	-	
	Spec'l Assmnt Taxes, 2019	-	275	275	
	Spec'l Assmnt Taxes, 2020	-	139	139	
	Spec'l Assmnt Taxes, 2021	-	28,757	28,757	
	Late Prop Tx Chrg & Int.	65,000	8,086	(56,914)	12.4%
10 General Fund Total		6,553,224	3,805,609	(2,747,615)	58.1%
13 Liab Ins	Property Taxes, 2018 & Prior	-	173	173	
	Property Taxes, 2019	-	552	552	
	Property Taxes, 2020	-	3,119	3,119	
	Property Taxes, 2021	769,599	442,242	(327,357)	57.5%
	Late Prop Tx Chrg & Int.	-	726	726	
13 Liability Insurance Total		769,599	446,812	(322,787)	58.1%
15 JF	Property Taxes, 2018 & Prior	-	8,010	8,010	
	Property Taxes, 2019	-	24,883	24,883	
	Property Taxes, 2020	-	142,499	142,499	
	Property Taxes, 2021	34,793,891	19,993,522	(14,800,369)	57.5%
	Late Prop Tx Chrg & Int.	150,000	33,085	(116,915)	
15 Justice Fund Total		34,943,891	20,201,999	(14,741,892)	57.8%
30 Airport	Property Taxes, 2018 & Prior	-	71	71	
	Property Taxes, 2019	-	255	255	
	Property Taxes, 2020	-	685	685	
	Property Taxes, 2021	131,000	75,268	(55,732)	57.5%
	Late Prop Tx Chrg & Int.	-	200	200	
30 Airport Total		131,000	76,479	(54,521)	58.4%
31 CO Fair	Property Taxes, 2018 & Prior	-	22	22	
	Property Taxes, 2019	-	63	63	
	Property Taxes, 2020	-	340	340	
	Property Taxes, 2021	120,000	68,943	(51,057)	57.5%
	Late Prop Tx Chrg & Int.	-	87	87	
31 County Fair Total		120,000	69,455	(50,545)	57.9%
32 NWC	Property Taxes, 2018 & Prior	-	82	82	
	Property Taxes, 2019	-	265	265	
	Property Taxes, 2020	-	1,516	1,516	
	Property Taxes, 2021	347,487	199,664	(147,823)	57.5%
	Late Prop Tx Chrg & Int.	-	348	348	
32 Noxious Weed Control Total		347,487	201,875	(145,612)	58.1%
33 Health Dist	Property Taxes, 2018 & Prior	-	197	197	
	Property Taxes, 2019	-	598	598	
	Property Taxes, 2020	-	3,314	3,314	
	Property Taxes, 2021	783,975	450,494	(333,481)	57.5%
	Late Prop Tx Chrg & Int.	1,500	775	(725)	
33 Health District Total		785,475	455,378	(330,097)	58.0%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Property Tax Revenue For Tax Years through 2021, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
34 Hist Society	Property Taxes, 2018 & Prior	-	4	4	
	Property Taxes, 2019	-	20	20	
	Property Taxes, 2020	-	93	93	
	Property Taxes, 2021	21,900	12,585	(9,315)	57.5%
	Late Prop Tx Chrg & Int.	-	22	22	
34 Historical Society Total		21,900	12,724	(9,176)	58.1%
35 Parks	Property Taxes, 2018 & Prior	-	88	88	
	Property Taxes, 2019	-	269	269	
	Property Taxes, 2020	-	1,647	1,647	
	Property Taxes, 2021	409,127	235,101	(174,026)	57.5%
	Late Prop Tx Chrg & Int.	-	377	377	
35 Parks Total		409,127	237,483	(171,644)	58.0%
40 Indigent	Property Taxes, 2018 & Prior	-	30	30	
	Late Prop Tx Chrg & Int.	-	17	17	
40 Indigent Total		-	48	48	
45 Dist Crt	Property Taxes, 2018 & Prior	-	413	413	
	Property Taxes, 2019	-	1,410	1,410	
	Property Taxes, 2020	-	24,761	24,761	
	Property Taxes, 2021	6,099,855	3,505,153	(2,594,702)	57.5%
	Late Prop Tx Chrg & Int.	-	4,673	4,673	
45 District Court Total		6,099,855	3,536,411	(2,563,444)	58.0%
46 Reval	Property Taxes, 2018 & Prior	-	663	663	
	Property Taxes, 2019	-	1,996	1,996	
	Property Taxes, 2020	-	11,590	11,590	
	Property Taxes, 2021	3,024,020	1,737,684	(1,286,336)	57.5%
	Late Prop Tx Chrg & Int.	-	2,719	2,719	
46 Revaluation Total		3,024,020	1,754,653	(1,269,368)	58.0%
47 EMS	Property Taxes, 2018 & Prior	-	679	679	
	Property Taxes, 2019	-	2,187	2,187	
	Property Taxes, 2020	-	12,486	12,486	
	Property Taxes, 2021	3,081,437	1,770,689	(1,310,748)	57.5%
	Late Prop Tx Chrg & Int.	10,000	2,898	(7,102)	29.0%
47 EMS Total		3,091,437	1,788,939	(1,302,498)	57.9%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2018 & Prior	-	203	203	
	Spec'l Assmnt Taxes, 2019	-	444	444	
	Spec'l Assmnt Taxes, 2020	-	2,308	2,308	
	Spec'l Assmnt Taxes, 2021	418,968	248,697	(170,271)	59.4%
	Late Prop Tx Chrg & Int.	-	529	529	
49 Aquifer Protection Total		418,968	252,181	(166,787)	60.2%
Grand Total		56,715,983	32,840,047	(23,875,936)	57.9%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	18,076,258	2,653,613	(15,422,645)	15%
11 Replacement Resv	-	35,076	35,076	***
13 Liability Insurance	-	994	994	***
14 Health Insurance	11,585,171	2,788,390	(8,796,781)	24%
15 Justice Fund	14,050,973	3,673,755	(10,377,218)	26%
154 Jail Commissary	67,301	10,909	(56,392)	16%
155 Sheriff Donation	32,268	117,334	85,066	364%
158 KCSO Drug Seizure	-	1,907	1,907	***
18 Centennial Trail	20,000	20,000	-	100%
19 Tourism Promotion	1,500	-	(1,500)	0%
20 Public Transport	538,007	731,000	192,993	136%
21 ARPA Recovery Funds	129,288	16,084,077	15,954,789	12441%
30 Airport	1,193,959	356,575	(837,384)	30%
301 Airport Sewer Fund	84,000	23,636	(60,364)	28%
31 CO Fair	465,356	(5,144)	(470,500)	-1%
32 Noxious Weed	200	3,203	3,003	1602%
34 Hist Society	-	-	-	0%
35 Parks	(19,000)	38,242	57,242	-201%
36 Snowmobile	75,481	9,896	(65,585)	13%
37 County Vessel	695,965	6,503	(689,462)	1%
38 Public Access	7,500	22	(7,478)	0%
40 Indigent fund	300,000	162,622	(137,378)	54%
45 District Court	1,367,250	466,045	(901,205)	34%
455 Court Interlock	15,300	3,878	(11,422)	25%
47 Emergency Medical Svc	177,984	18,356	(159,628)	10%
49 Aquifer Prot	100,000	25,000	(75,000)	25%
50 Construction Fund	1,069,528	(1,153)	(1,070,681)	0%
60 Solid Waste	14,377,152	5,705,765	(8,671,387)	40%
Grand Total	64,411,441	32,930,500	(31,480,941)	51%

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
Summary Cash Listing
From October 1, 2021 to December 31, 2021

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Total Increase</u>	<u>Total Decrease</u>	<u>Ending Balance</u>	<u>Note Ref</u>
10	General Fund	17,628,445	14,486,299	14,503,794	17,610,950	
11	Replacement Rsrv/Acquisition Fund	14,383,935	35,076	302,000	14,117,011	
12	Unemployment Insurance Fund	1,216,796	12,959,848	13,735,995	440,649	
13	Liability Insurance Fund	240,615	475,324	413,654	302,286	
14	Health Insurance Fund	3,240,705	3,031,609	3,507,780	2,764,534	
15	Justice Fund	12,843,257	28,779,320	12,016,010	29,606,567	
154	Jail Commissary Fund	282,854	19,668	10,513	292,009	
155	Sheriff Donation Fund	63,536	69,691	53,012	80,215	
158	Drug Seizure - KCSO Patrol Fund	178,510	1,781	1,301	178,990	
18	Centennial Trail Fund	178,979	22,500	-	201,479	
19	Tourism Promotion Fund	978	473	473	978	
20	Public Transportation Fund	399,561	488,271	407,402	480,430	
21	ARPA Recovery Funds	16,077,629	5,873	21,686	16,061,815	
30	Airport Fund	1,206,560	600,042	508,251	1,298,352	
301	Airport Sewer Fund	220,557	278,817	12,797	486,577	
31	County Fair Fund	56,398	69,455	87,938	37,916	
32	Noxious Weed Fund	76,996	216,662	61,453	232,206	
33	Health District Fund	192,864	902,564	207,606	887,822	
34	Historical Society Fund	5,385	17,630	11,893	11,123	
35	Parks and Recreation Fund	411,042	359,111	273,027	497,125	
36	Snowmobile Fund	56,317	34,930	28,867	62,381	
37	County Vessel Fund	475,498	45,033	103,336	417,195	
38	Public Access Fund	19,847	8	-	19,856	
40	Indigent Fund	3,858,978	389,889	617,369	3,631,498	
45	District Court Fund	2,038,130	4,285,833	1,724,088	4,599,875	
455	Court Interlock Fund	141,824	3,878	2,347	143,356	
46	Revaluation Fund	1,042,871	1,877,047	659,848	2,260,069	
47	Emergency Management Fund	11,399	1,850,287	154,354	1,707,332	
49	Aquifer Protection Dstr Fund	1,112,372	277,181	77,581	1,311,972	
50	Construction Fund	-	132,580	161,070	(28,490)	(*)
60	Solid Waste Fund	36,834,554	6,003,862	3,316,541	39,521,875	
862	Sheriff Evidence Trust Fund	3,726	-	-	3,726	
880	PA Civil Forfeiture Trust Fund	28,013	36,235	8,042	56,206	

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

Kootenai County
Summary of Fund Balances 2022

Fund #	Fund Title	Total Adjusted FY 2021 (*)	Limitations & Planned Uses				Unassigned Fund Balance
			Restricted	FY22 Budgeted for Operations	FY22 Budgeted		
					Cap Project Carry overs	Assigned	
10	General Fund	18,621,545	1,326,175	517,406	959,975	1,500,000	14,317,989
11	Replacement Reserve/Acquisition	14,293,992	779,561	512,125	812,415	12,189,891	-
12	PR Payable	-	-	-	-	-	-
13	Liability Insurance Fund	237,786	237,786	-	-	-	-
14	Health Insurance Fund	2,160,606	2,160,606	-	-	-	-
15	Justice Fund	14,189,176	203,579	220,130	191,333	500,000	13,074,134
154	Jail Commissary	291,313	291,313	-	-	-	-
155	Sheriff Donation	-	-	-	-	-	-
158	Sheriff Drug Seizure	178,441	178,441	-	-	-	-
18	Centennial Trail	178,979	178,979	-	-	-	-
19	Tourism Promotion Fund	1,451	1,451	-	-	-	-
20	Public Transportation Fund	-	-	-	-	-	-
21	ARPA Recovery Funds	-	-	-	-	-	-
30	Airport Fund	1,037,447	(279,988)	-	1,317,435	-	-
301	Airport Sewer Fund	215,835	185,835	-	30,000	-	-
31	County Fair Fund	19,095	16,203	-	2,892	-	-
32	Noxious Weeds	75,011	75,011	-	-	-	-
33	Health District Fund	193,585	193,585	-	-	-	-
34	Historical Society Fund	8,419	8,419	-	-	-	-
35	Parks & Recreation Fund	397,800	397,800	-	-	-	-
36	Snowmobile Fund	57,562	43,894	13,668	-	-	-
37	County Vessel Fund	497,466	233,001	21,476	242,989	-	-
38	Public Access Contribution Fund	19,847	19,847	-	-	-	-
40	Indigent Fund	3,787,872	3,120,039	667,833	-	-	-
45	District Court Fund	1,778,138	1,770,980	-	7,159	-	-
455	Court Interlock Fund	141,596	141,596	-	-	-	-
46	Revaluation Fund	1,040,281	958,948	50,000	31,333	-	-
47	Emergency Medical Services Fund	45,677	45,677	-	-	-	-
49	Aquifer Protection District Fund	1,044,811	1,002,101	42,710	-	-	-
50	General Construction Fund	-	-	-	-	-	-
60	Solid Waste Disposal Fund (Net of Capital Assets)	33,636,314	-	2,661,186	1,566,994	355,207	29,052,927
Totals		94,150,046	13,290,839	4,706,534	5,162,526	14,545,098	56,445,050
	Net Balance w/o Enterprise Fund (Solid Waste)		13,290,839	2,045,348	3,595,532	14,189,891	27,392,123

(*) Year-End FY21 BOCC Fund Balance policy adjustments are **not currently included** in Fund Balance amounts.

Kootenai County
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021
Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current Fund Balance	Note Ref
	Fund Balance FY 2022	Revenue	Expenses	YTD Change		
10 General Fund	18,621,545	4,544,272	(5,572,350)	(1,028,078)	17,593,467	
11 Replacement Resv/Acq	14,293,992	(170,524)	(6,457)	(176,981)	14,117,011	
13 Liability Insurance	237,786	474,653	(410,154)	64,500	302,286	
14 Health Insurance	2,160,606	2,788,390	(3,147,631)	(359,242)	1,801,364	
15 Justice Fund	14,189,176	25,387,883	(10,241,633)	15,146,250	29,335,426	
154 Jail Commissary	291,313	10,909	(11,082)	(173)	291,140	
155 Sheriff Donation	-	117,334	(36,597)	80,737	80,737	
158 Sheriff Drug Seizure	178,441	1,781	(1,232)	549	178,990	
18 Centennial Trail	178,979	22,500	-	22,500	201,479	
19 Tourism Promo	1,451	-	(473)	(473)	978	
20 Public Transport	-	731,000	(255,020)	475,980	475,980	
21 ARPA Recovery Funds	-	16,084,077	(22,262)	16,061,815	16,061,815	
30 Airport	1,037,447	461,762	(290,596)	171,166	1,208,613	
301 Airport Sewer Fund	215,835	278,636	(10,117)	268,519	484,354	
31 County Fair	19,095	64,236	(45,415)	18,821	37,916	
32 Noxious Weed Ctrl	75,011	214,574	(57,379)	157,195	232,206	
33 Health District	193,585	901,843	(207,606)	694,237	887,822	
34 Historical Society	8,419	12,704	(10,000)	2,704	11,123	
35 Parks	397,800	361,228	(261,799)	99,429	497,229	
36 Snowmobile	57,562	34,896	(30,077)	4,819	62,381	
37 County Vessel	497,466	16,200	(96,270)	(80,069)	417,397	
38 Public Access	19,847	8	-	8	19,856	
40 Indigent	3,787,872	(260,362)	(106,003)	(366,366)	3,421,506	
45 District Court	1,778,138	4,280,058	(1,558,506)	2,721,552	4,499,690	
455 Court Interlock	141,596	3,878	(2,119)	1,760	143,356	
46 Revaluation	1,040,281	1,839,445	(619,657)	1,219,788	2,260,069	
47 Emergency Medical Services	45,677	1,804,610	(1,850,287)	(45,677)	(0)	
49 Aquifer Protection	1,044,811	267,399	(238)	267,161	1,311,972	
50 Construction	-	(1,153)	(27,337)	(28,490)	(28,490)	(*)
60 Solid Waste	33,636,314	4,909,289	(1,776,786)	3,132,503	36,768,817	
Grand Total	94,150,046	65,181,522	(26,655,080)	38,526,442	132,676,488	

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

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Departments that have significant expenditures exceeding total budget by more than 32% are explained below.

Department-Program	Budget Classification	YTD - FY 2022		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments:						
002 Department	Personnel Expenses	4,997,012	983,573	4,013,439	20%	
	Operating Expenses (B Budget)	4,721,486	63,595	4,657,891	1%	
	Capital Outlay	309,079	175,000	134,079	57%	(A)
002 Department Total		10,027,577	1,222,167	8,805,410	12%	
010 B & G	Personnel Expenses	412,560	81,049	331,511	20%	
	Operating Expenses (B Budget)	319,728	65,709	254,019	21%	
	Capital Outlay	43,106	46,795	(3,689)	109%	(B)
010 B & G Total		775,394	193,554	581,840	25%	
018 Veterans Svc	Personnel Expenses	135,479	31,177	104,302	23%	
	Operating Expenses (B Budget)	12,733	6,549	6,185	51%	(C)
018 Veterans Svc Total		148,212	37,726	110,486	25%	
020 Comm Develop	Personnel Expenses	2,854,445	591,169	2,263,276	21%	
	Operating Expenses (B Budget)	125,045	35,005	90,040	28%	
	Capital Outlay	49,560	48,400	1,160	98%	(D)
020 Comm Develop Total		3,029,050	674,574	2,354,476	22%	
040 IT	Personnel Expenses	1,470,567	298,233	1,172,334	20%	
	Operating Expenses (B Budget)	1,358,111	524,800	833,311	39%	(E)
	Capital Outlay	677,940	206,760	471,180	30%	
040 IT Total		3,506,618	1,029,794	2,476,824	29%	
053 Liability Ins	Operating Expenses (B Budget)	879,669	410,154	469,515	47%	(F)
053 Liability Ins Total		879,669	410,154	469,515	47%	
128 JDET Ctr	Personnel Expenses	2,863,809	524,321	2,339,488	18%	
	Operating Expenses (B Budget)	222,553	33,988	188,565	15%	
	Capital Outlay	6,500	2,999	3,501	46%	(G)
128 JDET Ctr Total		3,092,862	561,308	2,531,554	18%	

Over Budget Explanation:

(A) BOCC, Dept: Capital - Budgeted \$175k Parks & Waterways boat

(B) BOCC, B & G: Capital - Budgeted \$33k truck and \$10k riding lawn mower, Unbudgeted \$3.7k accessories for riding mower

(C) BOCC, Veterans Svc: Operating - Unbudgeted \$4.5k copier

(D) BOCC, Comm Dev: Capital - Budgeted \$48.4k 2 vehicles

(E) BOCC, IT: Operating - Budgeted \$343k annual software maintenance fees

(F) BOCC, Liability Insurance: Operating - 1st of 2 ICRMP liability insurance premiums

(G) BOCC, JDET Center: Capital - Budgeted \$3k camera project

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Departments that have significant expenditures exceeding total budget by more than 32% are explained below.

Department-Program	Budget Classification	YTD - FY 2022		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments (continued):						
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops	Operating Expenses (B Budget)	122,892	40,000	82,892	33%	(H)
31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total		122,892	40,000	82,892	33%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
34.1.004.3 - Hist Society.Tax Supprt.Ops	Operating Expenses (B Budget)	21,900	10,000	11,900	46%	(I)
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		21,900	10,000	11,900	46%	
Clerk Departments:						
205-Elections						
	Personnel Expenses	350,074	70,466	279,608	20%	
	Operating Expenses (B Budget)	447,654	148,423	299,231	33%	(J)
205-Elections Total		797,728	218,889	578,839	27%	
Assessor Departments:						
417 DMV-PF						
417 DMV-PF	Operating Expenses (B Budget)	17,293	5,701	11,592	33%	(K)
417 DMV-PF Total		17,293	5,701	11,592	33%	
Sheriff Departments:						
124 911 - Enhncd Sys						
	Personnel Expenses	500,090	110,246	389,844	22%	
	Operating Expenses (B Budget)	1,122,209	377,609	744,600	34%	(L)
	Capital Outlay	900,569	136	900,433	0%	
124 911 - Enhncd Sys Total		2,522,868	487,992	2,034,876	19%	
625 Drivers Lic						
	Personnel Expenses	639,044	136,818	502,226	21%	
	Operating Expenses (B Budget)	31,917	15,332	16,585	48%	(M)
625 Drivers Lic Total		670,961	152,150	518,811	23%	
640 Search & Resc						
640 Search & Resc	Operating Expenses (B Budget)	60,833	26,160	34,673	43%	(N)
640 Search & Resc Total		60,833	26,160	34,673	43%	
650 Maint						
	Personnel Expenses	438,938	96,314	342,624	22%	
	Operating Expenses (B Budget)	268,724	70,164	198,560	26%	
	Capital Outlay	47,000	39,500	7,500	84%	(O)
650 Maint Total		754,662	205,978	548,684	27%	

Over Budget Explanation:

(H) County Fair: Operating - Two quarters of County support paid in 1st quarter

(I) Hist Society: Operating - Two quarters paid in 1st quarter

(J) Clerk, Elections: Operating - Budgeted \$30k hardware maintenance and \$22.5k software maintenance

(K) Assessor, DMV-PF: Operating - Unbudgeted \$1.7k security camera

(L) Sheriff, E911: Operating - Budgeted \$173k annual Motorola maintenance

(M) Sheriff, Drivers License: Operating - Budgeted \$6k software maintenance

(N) Sheriff, Search & Resc: Operating - Unbudgeted \$10k for training seminar (volunteer side - donation funded)

(O) Sheriff, Maintenance: Capital - Budgeted \$35k plus \$4.5k unbudgeted for a skid steer due to higher than anticipated cost

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2022 ending December 31, 2021

Departments that have significant expenditures exceeding total budget by more than 32% are explained below.

Department-Program	Budget Classification	YTD - FY 2022		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Sheriff Departments (continued):						
660 Jail Ops	Personnel Expenses	11,275,099	2,378,956	8,896,143	21%	
	Operating Expenses (B Budget)	4,358,298	1,176,267	3,182,031	27%	
	Capital Outlay	135,978	45,785	90,193	34%	(P)
660 Jail Ops Total		15,769,375	3,601,007	12,168,368	23%	

District Court Departments:

254 Mental Health Court	Personnel Expenses	3,484	14,993	(11,509)	430%	(Q)
	Operating Expenses (B Budget)	45,050	5,859	39,191	13%	
254 Mental Health Court Total		48,534	20,851	27,683	43%	

Over Budget Explanation:

(P) Sheriff, Jail Ops: Capital - Budgeted \$28.6k 2 walk-in freezers and \$17.1k camera system

(Q) District Court, Mental Health Court: Personnel - Overbudget \$11.5k due to budget being in another org set

Kootenai County
Schedule of Grant Activity, through December 31, 2021

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		
							Last Report Period End	Next Report Period End	Grant Period
							Sent	Due	Org Set
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-047 AIP 47	\$227,214	Hard-Dollar State \$12,623	\$34,309	\$218,151	11/12/2021	12/31/2021 1/30/2022	Variable	8/6/2019 - 8/16/2023 50.1.101.4.817
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-048 AIP 48	\$1,861,805	\$0	\$425,614	\$1,436,191	8/31/2021	12/31/2021 1/30/2022	Variable	7/21/2020 - 7/21/2024 50.1.101.4.818
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-050 AIP 50	\$558,694	\$0	\$0	\$620,367	7/8/2021	12/31/2021 1/30/2022	Variable	9/2/2020 - 9/2/2024 50.1.101.4.821
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-051 AIP 51 ACRGP	\$23,000	\$0	\$0	\$23,000		12/31/2021 1/30/2022	Variable	1/2/2020 - 9/2/2024 50.1.101.4.823
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-052 AIP 52	\$399,397	\$0	\$36,100	\$363,297	11/9/2021	12/31/2021 1/30/2022	Variable	8/26/2021 - 8/26/2025 50.1.101.4.822
AIP Steven Kjergaard/Linda Leigh	FAA NO 3-16-0010-053 AIP 53 ARPA	\$59,000	\$0	\$59,000	\$0		12/31/2021 1/30/2022	Variable	11/15/2021 - 11/15/2025 50.1.101.4.827
AMP Keith Hutcheson	DOJ 2015-FJ-AX-0007 OVW/CTIP Grant	\$226,844	\$0	\$8,346	\$218,498	12/3/2021	12/31/2021 1/30/2022	Variable	10/1/2015 - 9/30/2021 15.1.132.4.234
BOCC Jody Bleze	US Dept of Treasury Coronavirus Recovery Funds 2021 ARPA	\$32,184,700	\$0	\$32,149,491	\$35,209	8/9/2021	1/31/2022	4/30/2022	3/1/2021 - 12/31/2026 21.1.110.4.195
BOCC Jody Bleze	ID Dept of Commerce Idaho Broadband Grant 2021 Broadband ARPA Grant	\$608,631	\$0	\$0	\$608,631		1/20/2022		3/23/2021 - 12/31/2021 50.1.001.4.842
BOCC Jody Bleze	US Dept of Transportation ID-90-X144-01 FTA Grant X144	\$1,056,073	Hard-Dollar/ In-Kind	\$0	\$1,320,091	11/8/2021	12/31/2021 1/30/2022		9/1/2015 - 20.1.070.4.044
BOCC Jody Bleze	US Dept of Transportation ID-2016-009-00 FTA Grant 2016-009	\$1,075,988	Hard-Dollar/ In-Kind	\$19,842	\$1,839,635	11/8/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	9/1/2016 - 20.1.070.4.09
BOCC Jody Bleze	US Dept of Transportation ID-2018-001-00 FTA Grant 2018-001	\$850,287	Hard-Dollar/ In-Kind	\$185,384	\$1,172,065	11/8/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	4/27/2018 - 20.1.070.4.001
BOCC Jody Bleze	US Dept of Transportation ID-2018-003-00 FTA Grant 2018-003	\$414,591	Hard-Dollar/ In-Kind	\$233,877	\$284,362	11/12/2020	12/31/2021 1/30/2022	3/31/2022 4/30/2022	5/22/2018 - 20.1.070.4.083
BOCC Jody Bleze	US Dept of Transportation ID-2018-004-00 FTA Grant 2018-004	\$660,000	Hard-Dollar/ In-Kind	\$474,604	\$320,984	11/8/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	5/22/2018 - 20.1.070.4.084
BOCC Jody Bleze	US Dept of Transportation ID-2019-001-00 FTA Grant 2019-001	\$1,110,900	Hard-Dollar/ In-Kind	\$0	\$1,996,800	11/8/2021	9/30/2021 10/30/2021		2/11/2019 - 20.1.070.4.091
COMPLETE									

Kootenai County
 Schedule of Grant Activity, through December 31, 2021

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		
							Last Report Period End	Next Report Period End	Grant Period
							Sent	Due	Org Set
BOCC Jody Bleze	US Dept of Transportation ID-2019-010-00 FTA Grant.2019-010	\$96,000	Hard-Dollar/ In-Kind \$24,000	\$12,169	\$107,831	11/8/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	5/17/2019 - 20.1.070.4.092
BOCC Jody Bleze	US Dept of Transportation ID-2020-001-00 FTA Grant.2020-001	\$1,031,211	Hard-Dollar/ In-Kind \$795,530	\$645,635	\$1,181,106	11/8/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	1/3/2020 - 20.1.070.4.020
BOCC Jody Bleze	US Dept of Transportation ID-2020-002-00 FTA Grant.2020-002	\$115,000	Hard-Dollar/ In-Kind \$28,750	\$127,611	\$16,139	11/8/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	4/14/2020 - 20.1.070.4.021
BOCC Jody Bleze	US Dept of Transportation ID-2020-015-00 FTA Grant.2020-015 IMI	\$150,000	Hard-Dollar/ In-Kind \$37,500	\$107,500	\$80,000	11/5/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	7/7/2020 - 20.1.070.4.015
BOCC Jody Bleze	US Dept of Transportation ID-2020-008-00 FTA Grant-CARES Act	\$4,547,613	\$0	\$3,756,650	\$790,963	11/8/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	4/30/2020 - 3/31/2025 20.1.070.4.026
BOCC Jody Bleze	US Dept of Transportation ID-2021-009-00 FTA Grant.2021-009-ARPA	\$631,500	Hard-Dollar/ In-Kind \$631,500	\$1,263,000	\$0	—	12/31/2021 1/30/2022	3/31/2022 4/30/2022	6/25/2021 - 20.1.070.4.029
BOCC Jody Bleze	US Dept of Transportation ID-2021-025-00 FTA Grant-ARPA	\$336,127	\$0	\$336,127	\$0	—	12/31/2021 1/30/2022	3/31/2022 4/30/2022	9/8/2021 - 20.1.070.4.025
BOCC Jody Bleze	US Dept of Transportation ID-2021-026-00 FTA Grant.2021-026	\$275,400	Hard-Dollar/ In-Kind \$48,600	\$324,000	\$0	—	12/31/2021 1/30/2022	3/31/2022 4/30/2022	9/8/2021 - 20.1.070.4.027
BOCC Jody Bleze	ID Transportation Dept ID-2020-026 ITD-5310 Purchase of Service	\$152,914	Hard-Dollar/ In-Kind \$38,229	\$96,330	\$94,813	12/10/2021	12/31/2021 1/30/2022	Variable	10/1/2020 - 9/30/2022 20.1.070.4.010
BOCC Jody Bleze	ID Transportation Dept ID-34-X002 ITD-5339 RTC Phase II	\$200,000	Hard-Dollar/ In-Kind \$50,000	\$217,156	\$32,844	—	12/31/2021 1/30/2022	Variable	9/1/2019 - 9/30/2022 20.1.070.4.039
BOCC Jody Bleze	ID Transportation Dept ID-2021-002 ITD-5339 RTC Phase II	\$480,000	Hard-Dollar/ In-Kind \$120,000	\$600,000	\$0	—	12/31/2021 1/30/2022	Variable	10/1/2020 - 9/30/2022 20.1.070.4.039
BOCC Jody Bleze	ID Transportation Dept ID-2018-002-01 ITD-5339 Bus Shelters	\$159,200	Hard-Dollar/ In-Kind \$39,800	\$177,401	\$21,599	—	12/31/2021 1/30/2022	Variable	10/1/2019 - 9/30/2022 20.1.070.4.039
BOCC Jody Bleze	ID State Historical Society GLG-2020-008 Historic Preservation	\$4,906	In-Kind \$4,906	\$0	\$9,812	12/3/2021	12/31/2021 1/30/2022	—	1/31/2021 - 9/30/2021 34.1.004.4.176
BOCC Jody Bleze/Alexcia Jordan	ID Dept of Parks & Rec RV22-1-28-1 RV Grant Phase 4	\$470,500	Hard-Dollar \$24,965	\$484,635	\$10,830	—	12/31/2021 1/30/2022	3/31/2022 4/30/2022	7/1/2021 - 6/30/2022 31.1.004.4.848
DISTRICT COURT Mark Heid	DOJ 2020-TA-AX-K004 OVW DV Mentor Court Grant	\$149,824	\$0	\$149,824	\$0	—	12/31/2021 1/30/2022	3/31/2022 4/30/2022	10/01/2020 - 9/30/2022 45.8.001.4.250

Kootenai County
 Schedule of Grant Activity, through December 31, 2021

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting			
							Last Report Period End	Next Report Period End	Grant Period	
							Sent	Due	Org Set	
ELECTIONS Jennifer Locke	ID Secretary of State ID20101001	\$82,247	Hard-Dollar	\$55,731	\$0	\$137,979	12/31/2021 1/30/2022	3/31/2022 4/30/2022	12/21/2019 - 10.2.205.4.226	
100% Funds Used										
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY20-Sub Abuse Substance Abuse Prevention	\$7,212	\$0	\$7	\$7,205	6/24/2020	12/31/2021 1/30/2022	7/1/2019 - 6/30/2020 10.7.137.4.137		
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY21-Sub Abuse Substance Abuse Prevention	\$4,368	\$0	\$30	\$4,338	6/23/2021	12/31/2021 1/30/2022	7/1/2020 - 6/30/2021 10.7.137.4.137		
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY22-Sub Abuse Substance Abuse Prevention	\$7,128	\$0	\$5,532	\$1,596 #	9/28/2021	12/31/2021 1/30/2022	7/1/2021 - 6/30/2022 10.7.137.4.137		
OEM Tiffany Westbrook	ID Dept of Lands 18WFM-Kootenai 2018 WUI KC HFT Proj	\$235,000	In-Kind	\$26,841	\$153,896		12/31/2021 1/30/2022	3/31/2022 4/30/2022	6/11/2019 - 11/30/2022 10.6.114.4.114	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2019-EP-00002-S01 2019 EMPG	\$114,783	Hard-Dollar	\$97,782	\$0	\$212,565	12/31/2021 1/30/2022	10/1/2018 - 9/30/2020 10.6.114.2		
100% Funds Used										
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2020-EP-00003 2020 EMPG	\$108,391	Hard-Dollar	\$108,391	\$0	\$216,782	3/3/2021	12/31/2021 1/30/2022	10/1/2019 - 9/30/2021 10.6.114.2	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2020-EP-00010 2020 EMPG	\$38,772	Hard-Dollar	\$38,772	\$0	\$77,544	12/31/2021 1/30/2022	1/27/2020 - 1/26/2022 10.6.114.2		
100% Funds Used										
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2020-SS-00070 2020 SHSP	\$205,887		\$35,688	\$170,199	12/3/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	9/1/2020 - 6/30/2023 10.6.114.4.121	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2021-EP-00003 2021 EMPG	\$98,867	Hard-Dollar	\$98,867	\$0	\$197,733	9/30/2021 10/30/2021	12/31/2021 1/30/2022	10/1/2020 - 9/30/2022 10.6.114.2	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2021-EP-00005-S01 2021 EMPG ARPA	\$27,850	Hard-Dollar	\$27,850	\$0	\$55,699	12/31/2021 1/30/2022	3/31/2022 4/30/2022	10/1/2020 - 9/30/2022 10.6.114.2	
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2021-SS-00070 2021 SHSP	\$190,736		\$186,236	\$4,500		12/31/2021 1/30/2022	3/31/2022 4/30/2022	10/1/2021 - 4/1/2024 10.6.114.4.122	
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW22-1-28-1 WIF-Boat Replacement	\$350,000	Hard-Dollar	\$175,000	\$175,000	12/29/2021	12/31/2021 1/30/2022	Variable	7/1/2021 - 6/30/2022 50.1.155.4.887	
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2021 IDG 2021 Indigent Defense	\$986,928		\$201,087	\$785,841	10/1/2020	12/31/2021 1/30/2022	10/1/2020 - 9/30/2021 15.1.060.4.70 15.1.060.4.71		
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2022 IDG 2022 Indigent Defense	\$1,385,401		\$1,247,997	\$137,404	10/18/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	10/1/2021 - 9/30/2022 15.1.060.4.70 15.1.060.4.71	

Kootenai County
 Schedule of Grant Activity, through December 31, 2021

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Financial Reporting		Grant Period
							Last Report Period End	Next Report Period End	
							Sent	Due	Org Set
SHERIFF Stephanie Droby	US Dept of Justice 2019-H3600-ID-DJ JAG Program	\$18,348	\$0	\$65	\$18,283	6/1/2021	12/31/2021 1/30/2022	—	10/1/2018 - 9/30/2022 15.6.605.4.611
SHERIFF Stephanie Droby	US Dept of Justice 15PBJA-21-GG-01443-JAGX JAG Program-FY21	\$20,834	\$0	\$20,834	\$0	—	12/31/2021 1/30/2022	3/31/2022 4/30/2022	10/1/2020 - 9/30/2022 15.6.605.4.611
SHERIFF Stephanie Droby	ID Office of Drug Policy FY22 PFS LE Partnership For Success Law Enforcement	\$21,170	\$0	\$4,050	\$17,120	12/21/2021	11/9/2021	Variable	7/1/2021 - 6/30/2022 15.6.605.4.614
SHERIFF Stephanie Droby COMPLETE	Dept of Agriculture 2021 Invasive Species Invasive Species	\$250,035	\$0	\$151,920	\$98,115	6/10/2021	12/31/2021 1/30/2022	—	4/30/2021 - 10/31/2021 15.6.605.5.621
SHERIFF Stephanie Droby	ID Office of Emergency Management EMW-2019-SS-0047-S01 FY19 Operation Stonegarden	\$75,000	\$0	\$22,891	\$52,109	10/18/2021	12/31/2021 1/30/2022	3/31/2022 4/30/2022	9/1/2019 - 7/31/2023 15.6.605.4.615
SHERIFF Stephanie Droby	ID Office of Emergency Management EMW-2020-SS-00070-S01 FY20 Operation Stonegarden	\$80,000	\$0	\$80,000	\$0	—	12/31/2021 1/30/2022	3/31/2022 4/30/2022	9/1/2020 - 7/31/2023 15.6.605.4.618
GRAND TOTALS		\$54,426,275	\$5,178,065	\$44,394,592	\$15,271,422				
		Total Grant Fund Awards	Total Grant Match	Total Remaining Funds	Total Current Expenses				