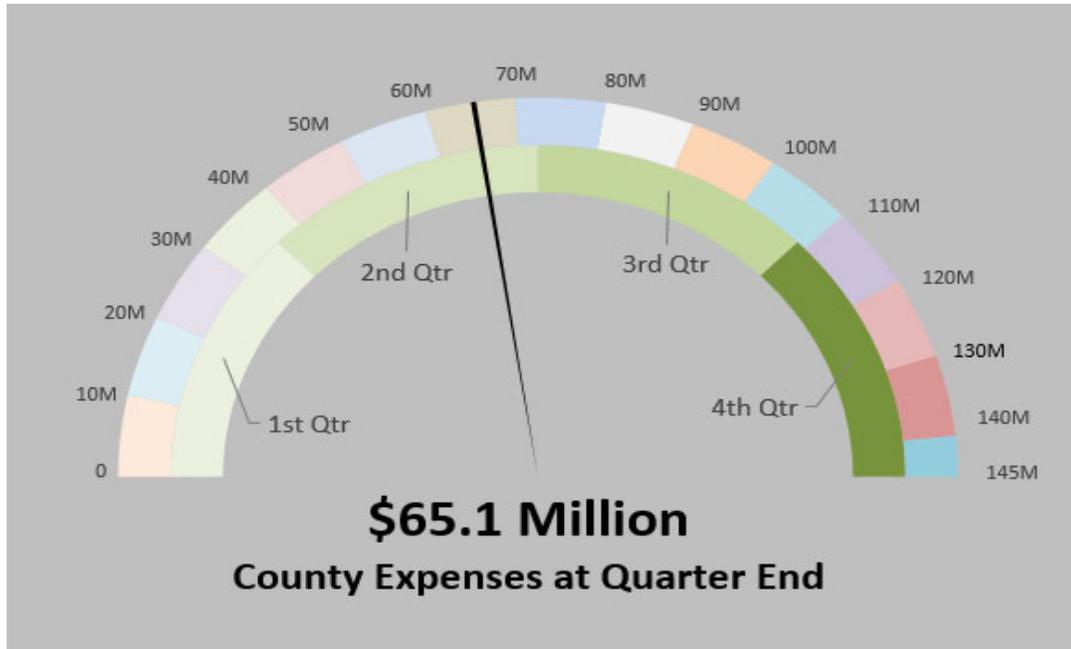


Kootenai County

2nd Quarter FY 2024 - UNAUDITED

Budget Status Report

March 31, 2024



Page

- i Introduction
- 1 *Summary Expenditure Budget Status Report by Elected Official*
- 2 *Budget Reconciliation - All County Operations*
- 3 *BOCC Expenditure Budget Status Reports*
- 6 *BOCC Grant and Project Budget Status*
- 10 *Clerk Expenditure Budget Status*
- 11 *Treasurer Expenditure Budget Status*
- 12 *Assessor Expenditure Budget Status*
- 13 *Coroner Expenditure Budget Status*
- 14 *Sheriff Expenditure Budget Status*
- 16 *Sheriff Drug Seizure Revenue & Expenditure Status*
- 17 *Sheriff Grant and Project Budget Status*
- 18 *Prosecutor Expenditure Budget Status*
- 19 *District Court Expenditure Budget Status by Department*
- 20 *Schedule of Tax Revenues by Fund*
- 21 *Schedule of Property Tax Revenues by Year*
- 23 *Schedule of Other Revenues by Fund*
- 24 *Cash Report by Fund*
- 25 *Fund Balance*
- 27 *State Revenue Sharing and Interest*
- 28 ***Department Over Budget Warnings***
- 30 *Schedule of Grant Activity*



Kootenai County Clerk Jennifer Locke

Auditor · Clerk of the District Court · County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

Phone (208) 446-1652 · Fax (208) 446-1661

<http://www.kcgov.us/departments/clerk> · Email jlocke@kcgov.us

April 30, 2024

To: Elected Officials

From: Auditor's Office

2nd Quarter FY 2024 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Second Quarter Fiscal Year 2024 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 Kyle Westermann (kwestermann@kcgov.us or x1653).

A handwritten signature in black ink that reads "Jennifer Locke".

Jennifer Locke, Clerk

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Summary Expenditure Budget Status Report by Elected Official

Elected Official	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
1 BOCC					
	Personnel Expenses	26,122,784	11,665,124	14,457,660	45%
	Operating Expenses (B Budget)	38,883,960	17,380,780	21,503,180	45%
	Capital Outlay	4,009,566	1,339,340	2,670,226	33%
1 BOCC Total		69,016,310	30,385,244	38,631,066	44%
2 Clerk					
	Personnel Expenses	8,189,755	3,674,742	4,515,013	45%
	Operating Expenses (B Budget)	695,951	285,524	410,427	41%
2 Clerk Total		8,885,706	3,960,266	4,925,440	45%
3 Treasurer					
	Personnel Expenses	843,342	396,060	447,282	47%
	Operating Expenses (B Budget)	530,583	125,828	404,755	24%
3 Treasurer Total		1,373,925	521,888	852,037	38%
4 Assessor					
	Personnel Expenses	5,897,030	2,681,771	3,215,259	45%
	Operating Expenses (B Budget)	1,063,831	263,084	800,747	25%
4 Assessor Total		6,960,861	2,944,855	4,016,006	42%
5 Coroner					
	Personnel Expenses	547,705	236,952	310,754	43%
	Operating Expenses (B Budget)	338,656	97,936	240,720	29%
	Capital Outlay	11,250	9,003	2,247	80%
5 Coroner Total		897,611	343,891	553,720	38%
6 Sheriff					
	Personnel Expenses	34,784,281	16,425,095	18,359,186	47%
	Operating Expenses (B Budget)	8,955,725	4,085,582	4,870,143	46%
	Capital Outlay	1,981,166	664,983	1,316,183	34%
6 Sheriff Total		45,721,172	21,175,659	24,545,513	46%
7 Prosecuting Attorney					
	Personnel Expenses	7,325,668	3,458,893	3,866,775	47%
	Operating Expenses (B Budget)	546,861	255,896	290,965	47%
7 Prosecuting Attorney Total		7,872,529	3,714,790	4,157,739	47%
8 District Court					
	Personnel Expenses	3,409,410	1,552,223	1,857,187	46%
	Operating Expenses (B Budget)	1,013,980	472,629	541,351	47%
	Capital Outlay	17,500	-	17,500	0%
8 District Court Total		4,440,890	2,024,852	2,416,038	46%
Sub Total		145,169,004	65,071,445	80,097,559	45%
Combined Grants and Projects		64,571,793	9,002,618	55,569,175	14%
Grand Total		209,740,797	74,074,063	135,666,734	35%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Budget Reconciliation - All County Operations

FY2024 Published Budget Expenses	\$	141,126,170
Budget Amendments		
<i>Adjustments between Published and Adopted Budget</i>		
Decrease from Step Allocation	(10,456)	
<i>Capital Project Carry-over from FY2023</i>		
Solid Waste Projects	2,666,173	
District Court Projects	962,455	
Sheriff Projects	679,608	
IT Projects	344,233	
Sheriff Vehicle Pool	334,292	
IT Projects - Sheriff	104,282	
Airport Project	53,250	
JDC Project	46,355	
Aquifer Protection District	15,538	
Airport Sewer	6,000	
Coroner Projects	4,750	
<i>Total Budget Carry-over Adjustments</i>	<u>5,216,936</u>	5,216,936
<i>Grants & Project Amendments</i>		
Justice Building project	30,010,079	
Transportation Grants	7,313,706	
ARPA County Projects & Administration	3,026,422	
Airport Grant/Project	1,766,652	
KC North Project	976,750	
ARPA Third Party Recipients	562,288	
Panhandle Village Water System	485,500	
Admin Building HVAC Upgrade	279,573	
OEM Grants	260,814	
SHSP Grant/OEM Grant	228,457	
Assessor XTR Consulting Contract	224,405	
Invasive Species	200,242	
Parks and Waterways	152,212	
IT Project	130,280	
Public Defense Grant	125,526	
911 Motivations Contract	112,564	
Waterways Improvement Fund (WIF) Grant	100,000	
JDET Vehicle Purchase	85,354	
JDC Grant	81,825	
Solid Waste Projects	65,000	
KC Comprehensive Plan	58,090	
5-year Fund Balance appropriations (.65 org set)	33,082	
Historical Society Grant	30,500	
Patrol Equipment	22,666	
911 Enhanced - Grant	21,973	
Adult Misdemeanor Project	18,024	
District Court Project	14,695	
RV Dump Donation	12,000	
JDIV Grant	8,978	
Title III Grant	8,891	
Coroner Project	6,500	
Search & Rescue	3,588	
<i>Total Grant/Project Amendments</i>	<u>46,426,636</u>	46,426,636
Other Budgetary Elements		
Internal Services including Health Insurance	13,270,812	
EMS Budget	3,710,699	
<i>Total Other Budgetary Elements</i>	<u>16,981,511</u>	16,981,511
Current Budgeted Expense- Accounting System Total	\$	<u>209,740,797</u>

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

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

(See **Note References** on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref	
001 Elected Offcl	Personnel Expenses	848,022	406,053	441,969	48%		
	Operating Expenses (B Budget)	29,957	9,446	20,511	32%		
001 Elected Offcl Total		877,979	415,499	462,480	47%		
002 Department	Personnel Expenses	5,702,141	2,794,468	2,907,673	49%		
	Operating Expenses (B Budget)	4,834,201	203,697	4,630,504	4%		
	Capital Outlay	77,519	15,932	61,587	21%		
002 Department Total		10,613,861	3,014,096	7,599,765	28%		
003 General Accts	Personnel Expenses	838,170	5,617	832,553	1%		
	Operating Expenses (B Budget)	2,501,810	1,096,485	1,405,325	44%		
003 General Accts Total		3,339,980	1,102,101	2,237,879	33%		
004 Tax Support	Operating Expenses (B Budget)	1,733,145	863,935	869,210	50%		
	Capital Outlay	25,000	-	25,000	0%		
004 Tax Support Total		1,758,145	863,935	894,210	49%		
005 Transit	Personnel Expenses	216,774	114,186	102,588	53%		[A]
	Operating Expenses (B Budget)	193,126	123,016	70,110	64%		
005 Transit Total		409,900	237,202	172,698	58%		
010 B & G	Personnel Expenses	705,007	260,530	444,477	37%		
	Operating Expenses (B Budget)	292,426	139,109	153,317	48%		
010 B & G Total		997,433	399,639	597,794	40%		
018 Veterans Svc	Personnel Expenses	246,607	112,766	133,841	46%		
	Operating Expenses (B Budget)	21,883	7,951	13,933	36%		
018 Veterans Svc Total		268,490	120,716	147,774	45%		
020 Comm Develop	Personnel Expenses	3,860,218	1,765,596	2,094,622	46%	[B]	
	Operating Expenses (B Budget)	286,374	104,306	182,068	36%		
	Capital Outlay	90,000	89,800	200	100%		
020 Comm Develop Total		4,236,592	1,959,702	2,276,890	46%		
030 Print Center	Personnel Expenses	264,344	126,065	138,279	48%	[C]	
	Operating Expenses (B Budget)	328,000	138,715	189,285	42%		
	Capital Outlay	20,000	17,674	2,326	88%		
030 Print Center Total		612,344	282,454	329,890	46%		
040 IT	Personnel Expenses	1,742,254	831,681	910,573	48%	[D]	
	Operating Expenses (B Budget)	1,562,529	848,093	714,436	54%		
	Capital Outlay	575,883	25,993	549,890	5%		
040 IT Total		3,880,666	1,705,766	2,174,900	44%		
053 Liability Ins	Operating Expenses (B Budget)	1,022,373	985,422	36,951	96%		
053 Liability Ins Total		1,022,373	985,422	36,951	96%		
056 Health Ins	Personnel Expenses	8,600	4,910	3,690	57%	[E]	
	Operating Expenses (B Budget)	12,997,012	6,896,112	6,100,900	53%		
	Capital Outlay	255,000	129,972	125,028	51%		
056 Health Ins Total		13,260,612	7,030,994	6,229,618	53%		
057 Wellness Program	Operating Expenses (B Budget)	10,200	740	9,460	7%		
057 Wellness Program Total		10,200	740	9,460	7%		
060 Public Defndr	Personnel Expenses	4,032,435	1,747,036	2,285,399	43%	[F]	
	Operating Expenses (B Budget)	572,673	203,170	369,503	35%		
060 Public Defndr Total		4,605,108	1,950,206	2,654,902	42%		
101 Airport	Personnel Expenses	934,429	469,107	465,322	50%	[E]	
	Operating Expenses (B Budget)	583,341	417,229	166,112	72%		
	Capital Outlay	317,685	243,673	74,012	77%		
101 Airport Total		1,835,455	1,130,010	705,445	62%		

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

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

(See **Note References** on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
120 911	Operating Expenses (B Budget)	-	-	-		
120 911 Total		-	-	-		
128 JDET Ctr	Personnel Expenses	3,291,141	1,493,489	1,797,652	45%	
	Operating Expenses (B Budget)	259,692	106,987	152,705	41%	
	Capital Outlay	12,920	6,500	6,420	50%	
128 JDET Ctr Total		3,563,753	1,606,976	1,956,777	45%	
132 AMP	Personnel Expenses	1,300,921	603,619	697,302	46%	
	Operating Expenses (B Budget)	101,409	46,310	55,099	46%	
132 AMP Total		1,402,330	649,929	752,401	46%	
139 Juv Pro	Personnel Expenses	1,612,949	758,991	853,958	47%	
	Operating Expenses (B Budget)	109,412	37,456	71,956	34%	
	Capital Outlay	85,354	-	85,354	0%	
139 Juv Pro Total		1,807,715	796,447	1,011,268	44%	
155 Waterways	Personnel Expenses	266,507	104,717	161,790	39%	
	Operating Expenses (B Budget)	84,849	27,348	57,501	32%	
155 Waterways Total		351,356	132,066	219,290	38%	
165 Snowmobile	Personnel Expenses	6,023	2,452	3,571	41%	
	Operating Expenses (B Budget)	12,191	2,326	9,865	19%	
165 Snowmobile Total		18,214	4,778	13,436	26%	
167 Snowmobile St Mgmt	Personnel Expenses	10,693	5,077	5,616	47%	
	Operating Expenses (B Budget)	62,583	11,559	51,024	18%	
167 Snowmobile St Mgmt Total		73,276	16,635	56,641	23%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	717,670	86,454	631,216	12%	
170 Aquifer Prot Dist Total		717,670	86,454	631,216	12%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	3,710,699	2,284,184	1,426,515	62%	
173 Emergency Svc Cont Total		3,710,699	2,284,184	1,426,515	62%	
182 Ramsey Trnsfr Stn	Personnel Expenses	174,771	48,138	126,633	28%	
	Operating Expenses (B Budget)	2,695,406	985,527	1,709,879	37%	
	Capital Outlay	437,000	-	437,000	0%	
182 Ramsey Trnsfr Stn Total		3,307,177	1,033,665	2,273,512	31%	
183 Prairie Trnsfr Stn	Personnel Expenses	16,339	1,062	15,277	6%	
	Operating Expenses (B Budget)	2,127,132	775,011	1,352,121	36%	
	Capital Outlay	1,020,687	145,043	875,644	14%	
183 Prairie Trnsfr Stn Total		3,164,158	921,115	2,243,043	29%	
187 Rural Sys	Personnel Expenses	4,370	176	4,194	4%	
	Operating Expenses (B Budget)	709,667	259,835	449,832	37%	
187 Rural Sys Total		714,037	260,011	454,026	36%	
190 Fighting Creek	Personnel Expenses	40,069	9,389	30,680	23%	
	Operating Expenses (B Budget)	1,324,200	720,359	603,841	54%	
	Capital Outlay	1,092,518	664,754	427,764	61%	
190 Fighting Creek Total		2,456,787	1,394,501	1,062,286	57%	
Grand Total		69,016,310	30,385,244	38,631,066	44%	

P-Tax Pass-
Thru Acct

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

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

(See [Note References](#) on Pages 28-29)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	838,170	5,617	832,553	1%	
	Operating Expenses (B Budget)	996,110	394,399	601,711	40%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total						
		1,834,280	400,015	1,434,265	22%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	1,505,700	702,086	803,614	47%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total						
		1,505,700	702,086	803,614	47%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops						
	Operating Expenses (B Budget)	6,500	-	6,500	0%	
	Capital Outlay	25,000	-	25,000	0%	
18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total						
		31,500	-	31,500	0%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,500	-	1,500	0%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total						
		1,500	-	1,500	0%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	259,124	136,446	122,678	53%	
	Operating Expenses (B Budget)	94,439	7,004	87,435	7%	
	Capital Outlay	15,343	15,932	(589)	104%	[G]
32.1.002.3 - NWC.BOCC.Dept.Ops Total						
		368,906	159,382	209,524	43%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,696,345	848,172	848,173	50%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total						
		1,696,345	848,172	848,173	50%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	28,800	15,763	13,037	55%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total						
		28,800	15,763	13,037	55%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	366,909	193,409	173,500	53%	
	Operating Expenses (B Budget)	144,483	58,233	86,250	40%	
	Capital Outlay	27,000	-	27,000	0%	
35.1.002.3 - Parks.Dept.Ops Total						
		538,392	251,641	286,751	47%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	74,932	27,857	47,075	37%	
	Capital Outlay	18,086	-	18,086	0%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total						
		93,018	27,857	65,161	30%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	250,113	120,233	129,880	48%	
	Operating Expenses (B Budget)	4,459,427	96,968	4,362,459	2%	
	Capital Outlay	17,090	-	17,090	0%	
60.1.002.2 - SW.Dept Admin Total						
		4,726,630	217,201	4,509,429	5%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	4,825,995	2,344,380	2,481,615	49%	
	Operating Expenses (B Budget)	41,870	13,585	28,285	32%	
60.1.002.3 - SW.Dept.Ops Total						
		4,867,865	2,357,965	2,509,900	48%	
Grand Total						
		15,692,936	4,980,083	10,712,853	32%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
001 Elected Offcl					
10.1.001.4.803 - GF.BOCC.EO.Grants.5311- RTAP__					
Operating Expenses (B Budget)	-	4,743	(4,743)		Pending Year End Budget JE
10.1.001.4.803 - GF.BOCC.EO.Grants.5311- RTAP__ Total	-	4,743	(4,743)		
001 Elected Offcl Total	-	4,743	(4,743)		
003 Gen Accts					
10.1.003.5.166 - GF.BOCC.Gen Accts.Proj.Opioid Abatement Trust (NOAT)					
Operating Expenses (B Budget)	-	36,951	(36,951)		Pending Year End Budget JE
10.1.003.5.166 - GF.BOCC.Gen Accts.Proj.Opioid Abatement Trust (NOAT) Total	-	36,951	(36,951)		
10.1.003.5.167 - GF.BOCC.Gen Accts.Proj.Opioid Settlement					
Operating Expenses (B Budget)	88,859	45,081	43,778	51%	
10.1.003.5.167 - GF.BOCC.Gen Accts.Proj.Opioid Settlement Total	88,859	45,081	43,778	51%	
003 Gen Accts Total	88,859	82,032	6,827	92%	
040 IT					
10.1.040.5.411 - GF.BOCC.IT.Proj.Mobile Data Terminals SO Patrol__					
Operating Expenses (B Budget)	82,667	45,133	37,534	55%	
10.1.040.5.411 - GF.BOCC.IT.Proj.Mobile Data Terminals SO Patrol__ Total	82,667	45,133	37,534	55%	
10.1.040.5.432 - GF.BOCC.IT.Proj.KC North Remodel IT Costs__					
Capital Outlay	150,000	95,088	54,912	63%	[1]
10.1.040.5.432 - GF.BOCC.IT.Proj.KC North Remodel IT Costs__ Total	150,000	95,088	54,912	63%	
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging					
Operating Expenses (B Budget)	164,846	74,004	90,842	45%	
Capital Outlay	84,098	-	84,098	0%	
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging Total	248,944	74,004	174,940	30%	
10.1.040.5.49 - GF.BOCC.IT.Proj.VOIP Phone Systm Upgrade					
Operating Expenses (B Budget)	16,500	15,472	1,028	94%	[2]
Capital Outlay	371,950	345,426	26,524	93%	[2]
10.1.040.5.49 - GF.BOCC.IT.Proj.VOIP Phone Systm Upgrade Total	388,450	360,898	27,552	93%	
10.1.040.5.495 - GF.BOCC.IT.Proj.Jail Camera Replacement Project					
Operating Expenses (B Budget)	-	-	-		
Capital Outlay	56,054	40,192	15,862	72%	[3]
10.1.040.5.495 - GF.BOCC.IT.Proj.Jail Camera Replacement Project Total	56,054	40,192	15,862	72%	
040 IT Total	926,115	615,315	310,800	66%	
10 GF Total	1,014,974	702,090	312,884	69%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.004 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Admin HVAC FY24__					
Capital Outlay	279,573	-	279,573	0%	
11.1.003.5.004 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Admin HVAC FY24__ Total	279,573	-	279,573	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan					
Operating Expenses (B Budget)	33,082	10,232	22,850	31%	
Capital Outlay	506,643	-	506,643	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	539,725	10,232	529,493	2%	
11.1.003.5.66 - Repl Resv/Acq.BOCC.Gen Accts.Proj.KC North Remodel__					
Operating Expenses (B Budget)	-	17,800	(17,800)		
Capital Outlay	936,018	272,468	663,550	29%	
11.1.003.5.66 - Repl Resv/Acq.BOCC.Gen Accts.Proj.KC North Remodel__ Total	936,018	290,268	645,750	31%	
11.1.003.5.69 - Repl Resv/Acq.s.Proj.Justice Building Construction					
Capital Outlay	4,379,731	488,776	3,890,955	11%	
11.1.003.5.69 - Repl Resv/Acq.s.Proj.Justice Building Construction Total	4,379,731	488,776	3,890,955	11%	
11.1.003.5.72 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail 5 Year Plan					
Capital Outlay	650,890	-	650,890	0%	
11.1.003.5.72 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail 5 Year Plan Total	650,890	-	650,890	0%	
003 Gen Accts Total	6,785,937	789,276	5,996,661	12%	
11 Repl Resv/Acq Total	6,785,937	789,276	5,996,661	12%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
15 JF					
060 Public Defndr					
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant					
Personnel Expenses	485,193	52,102	433,091	11%	
Operating Expenses (B Budget)	105,993	83,847	22,146	79%	*
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant Total	591,186	135,949	455,237	23%	
15.1.060.4.71 - JF.BOCC.PD.Grants.Indigent Public Def WL Grant					
Personnel Expenses	977,035	350,042	626,993	36%	
Operating Expenses (B Budget)	7,073	1,065	6,008	15%	
15.1.060.4.71 - JF.BOCC.PD.Grants.Indigent Public Def WL Grant Total	984,108	351,107	633,001	36%	
060 Public Defndr Total	1,575,294	487,056	1,088,238	31%	
128 JDET Ctr					
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm					
Personnel Expenses	36,231	16,232	19,999	45%	
Operating Expenses (B Budget)	45,594	14,105	31,489	31%	
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Total	81,825	30,337	51,488	37%	
128 JDET Ctr Total	81,825	30,337	51,488	37%	
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	41,148	25,088	16,060	61%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	41,148	25,088	16,060	61%	
139 Juv Pro Total	41,148	25,088	16,060	61%	
15 JF Total	1,698,267	542,481	1,155,786	32%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.009 - Public Tran.Bus Svc.Grants.FTA Gen Ctb					
Personnel Expenses	35,874	-	35,874	0%	
20.1.070.4.009 - Public Tran.Bus Svc.Grants.FTA Gen Ctb Total	35,874	-	35,874	0%	
20.1.070.4.010 - Public Transport.ITD 5310 Grant 20.513					
Operating Expenses (B Budget)	206,938	21,161	185,777	10%	
Capital Outlay	367,500	-	367,500	0%	
20.1.070.4.010 - Public Transport.ITD 5310 Grant 20.513 Total	574,438	21,161	553,277	4%	
20.1.070.4.023 - Public Transport.FTA ID-2022-010-00 Grant 20.507					
Operating Expenses (B Budget)	181,341	152,620	28,721	84%	*
20.1.070.4.023 - Public Transport.FTA ID-2022-010-00 Grant 20.507 Total	181,341	152,620	28,721	84%	
20.1.070.4.024 - Public Transport.FTA ID-2022-011-00 Grant 20.507					
Operating Expenses (B Budget)	75,276	19,586	55,690	26%	
Capital Outlay	16,536	-	16,536	0%	
20.1.070.4.024 - Public Transport.FTA ID-2022-011-00 Grant 20.507 Total	91,812	19,586	72,226	21%	
20.1.070.4.025 - Public Transport.FTA ID-2021-025-00 ARPA 20.507					
Capital Outlay	163,657	-	163,657	0%	
20.1.070.4.025 - Public Transport.FTA ID-2021-025-00 ARPA 20.507 Total	163,657	-	163,657	0%	
20.1.070.4.026 - Public Transport.FTA ID-2020-008 CARES 20.507					
Personnel Expenses	64,913	61,001	3,912	94%	*
Operating Expenses (B Budget)	3,477,772	4,028	3,473,744	0%	
20.1.070.4.026 - Public Transport.FTA ID-2020-008 CARES 20.507 Total	3,542,685	65,029	3,477,656	2%	
20.1.070.4.027 - Public Transport.FTA ID-2021-026-00 Grant 20.507					
Capital Outlay	324,000	324,000	-	100%	*
20.1.070.4.027 - Public Transport.FTA ID-2021-026-00 Grant 20.507 Total	324,000	324,000	-	100%	
20.1.070.4.031 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2023-023 Grant 20.507					
Operating Expenses (B Budget)	96,226	23,606	72,620	25%	
20.1.070.4.031 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2023-023 Grant 20.507 Total	96,226	23,606	72,620	25%	
20.1.070.4.032 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2023-019 Grant 20.507					
Operating Expenses (B Budget)	91,794	26,226	65,568	29%	
20.1.070.4.032 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2023-019 Grant 20.507 Total	91,794	26,226	65,568	29%	
20.1.070.4.033 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2023-022 Grant 20.507					
Personnel Expenses	306,383	112,369	194,014	37%	
Operating Expenses (B Budget)	1,543,109	313,163	1,229,947	20%	
20.1.070.4.033 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2023-022 Grant 20.507 Total	1,849,492	425,532	1,423,960	23%	
20.1.070.4.039 - Public Transport.ITD 5339 Grant 20.526					
Operating Expenses (B Budget)	119,356	20,410	98,946	17%	
Capital Outlay	622,257	458,989	163,268	74%	*
20.1.070.4.039 - Public Transport.ITD 5339 Grant 20.526 Total	741,613	479,399	262,214	65%	
070 Bus Svc Total	7,692,932	1,537,160	6,155,772	20%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20 Public Transport Total	7,692,932	1,537,160	6,155,772	20%	
21 ARPA Recovery Funds					
110 ARPA County Funding					
21.1.110.4.195 - ARPA Recovery Funds.-CARES Cty Wide Exp					
Personnel Expenses	165,416	70,390	95,026	43%	
Operating Expenses (B Budget)	445,758	347	445,411	0%	
Capital Outlay	-	-	-		
21.1.110.4.195 - ARPA Recovery Funds.-CARES Cty Wide Exp Total	611,174	70,737	540,437	12%	
21.1.110.4.197 - ARPA County Funding.Grants.ARPA-Third Party Recipients					
Operating Expenses (B Budget)	562,288	50,645	511,643	9%	
21.1.110.4.197 - ARPA County Funding.Grants.ARPA-Third Party Recipients Total	562,288	50,645	511,643	9%	
21.1.110.4.69 - ARPA County Funding.Grants.Justice Building Construction					
Capital Outlay	28,330,225	3,611,400	24,718,825	13%	
21.1.110.4.69 - ARPA County Funding.Grants.Justice Building Construction Total	28,330,225	3,611,400	24,718,825	13%	
110 ARPA County Funding Total	29,503,687	3,732,782	25,770,905	13%	
21 ARPA Recovery Funds Total	29,503,687	3,732,782	25,770,905	13%	
30 Airport					
101 Airport					
30.1.101.5.27 - Proj.FAA Pavement Maintenance__					
Operating Expenses (B Budget)	11,200	-	11,200	0%	
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Total	11,200	-	11,200	0%	
101 Airport Total	11,200	-	11,200	0%	
30 Airport Total	11,200	-	11,200	0%	
34 Hist Society					
004 Tax Support					
Operating Expenses (B Budget)	30,000	1,430	28,570	5%	
004 Tax Support Total	30,000	1,430	28,570	5%	
34 Hist Society Total	30,000	1,430	28,570	5%	
50 Constructn					
001 Elected Offcl					
50.1.001.4.804 - Constructn.Grants.Panhandle Village Water ICDBG					
Operating Expenses (B Budget)	485,500	3,090	482,410	1%	
50.1.001.4.804 - Constructn.Grants.Panhandle Village Water ICDBG Total	485,500	3,090	482,410	1%	
001 Elected Offcl Total	485,500	3,090	482,410	1%	
101 Airport					
50.1.101.4.818 - Constructn.AIP 48 Decpl Rwy/Taxiway D__					
Capital Outlay	191,147	34,374	156,773	18%	
50.1.101.4.818 - Constructn.AIP 48 Decpl Rwy/Taxiway D__ Total	191,147	34,374	156,773	18%	
50.1.101.4.822 - Constr'n.Airport.Grants.AIP 52 SRE Building__					
Operating Expenses (B Budget)	474	-	474	0%	
Capital Outlay	14,016	-	14,016	0%	
50.1.101.4.822 - Constr'n.Airport.Grants.AIP 52 SRE Building__ Total	14,490	-	14,490	0%	
50.1.101.4.829 - Constructn.Grants.AIP 54 Electrical Improvements__					
Capital Outlay	124,651	105,385	19,266	85%	*
50.1.101.4.829 - Constructn.Grants.AIP 54 Electrical Improvements__ Total	124,651	105,385	19,266	85%	
50.1.101.4.830 - Constr'n.Grants.AIP 55 Rwy 6/24 & Cnst Taxi B4__					
Capital Outlay	5,009	(0)	5,009	0%	
50.1.101.4.830 - Constr'n.Grants.AIP 55 Rwy 6/24 & Cnst Taxi B4__ Total	5,009	(0)	5,009	0%	
50.1.101.4.831 - Constructn.Airport.Grants.AIP 56 SRE PEMB (Phase II)__					
Capital Outlay	53,626	43,101	10,525	80%	*
50.1.101.4.831 - Constructn.Airport.Grants.AIP 56 SRE PEMB (Phase II)__ Total	53,626	43,101	10,525	80%	
50.1.101.4.832 - Constrn.Airport .Grants.AIP 57 SRE PEMB (Phase III)__					
Capital Outlay	177,000	177,000	-	100%	
50.1.101.4.832 - Constrn.Airport .Grants.AIP 57 SRE PEMB (Phase III)__ Total	177,000	177,000	-	100%	
50.1.101.4.833 - Constructn.Airport .Grants.ITD SRE Bldg SP-COE-01__					
Capital Outlay	169,664	155,163	14,501	91%	*
50.1.101.4.833 - Constructn.Airport .Grants.ITD SRE Bldg SP-COE-01__ Total	169,664	155,163	14,501	91%	
50.1.101.4.834 - Constructn.BOCC.Airport .Grants.AIP 58 Rwy 6/24 (Phase II)__					
Capital Outlay	914,695	384,988	529,707	42%	
50.1.101.4.834 - Constructn.BOCC.Airport .Grants.AIP 58 Rwy 6/24 (Phase II)__ Total	914,695	384,988	529,707	42%	
50.1.101.4.835 - Constructn.BOCC.Airport .Grants.AIP 59 Taxiway N Sealcoat__					
Capital Outlay	108,739	(5,820)	114,559	-5%	
50.1.101.4.835 - Constructn.BOCC.Airport .Grants.AIP 59 Taxiway N Sealcoat__ Total	108,739	(5,820)	114,559	-5%	
50.1.101.4.836 - Constructn.BOCC.Airport .Grants.AIP 60 SRE Bldg (Phase IIII)__					

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
Capital Outlay	16,291	10,193	6,098	63%	*
50.1.101.4.836 - Constructn.BOCC.Airport .Grants.AIP 60 SRE Bldg (Phase III)___ Total	16,291	10,193	6,098	63%	
101 Airport Total	1,775,312	904,385	870,927	51%	
155 WW					
50.1.155.4.884 - Constructn.BOCC.WW .Grants.WW-WIF-Spokane Pt Dock Replcmt___					
Capital Outlay	116,320	165,196	(48,876)	142%	Pending
50.1.155.4.884 - Constructn.BOCC.WW .Grants.WW-WIF-Spokane Pt Dock Replcmt___ Total	116,320	165,196	(48,876)	142%	Budget JE
155 WW Total	116,320	165,196	(48,876)	142%	
50 Constructn Total	2,377,132	1,072,671	1,304,461	45%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr.					
Capital Outlay	858,103	75,652	782,452	9%	
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	858,103	75,652	782,452	9%	
182 Ramsey Trnsfr Stn Total	858,103	75,652	782,452	9%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr.					
Capital Outlay	315,183	-	315,183	0%	
60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total	315,183	-	315,183	0%	
183 Prairie Trnsfr Stn Total	315,183	-	315,183	0%	
187 Rural Sys					
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion					
Capital Outlay	804,415	10,000	794,415	1%	
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total	804,415	10,000	794,415	1%	
187 Rural Sys Total	804,415	10,000	794,415	1%	
190 Fighting Creek					
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	2,000,000	29,735	1,970,265	1%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	2,000,000	29,735	1,970,265	1%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	10,575,177	243,396	10,331,781	2%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	10,575,177	243,396	10,331,781	2%	
190 Fighting Creek Total	12,575,177	273,131	12,302,046	2%	
60 SW Total	14,552,878	358,782	14,194,096	2%	
Grand Total	63,667,007	8,736,672	54,930,335	14%	

- [1] Project - KC North IT upgrades (Security System, software licenses)
- [2] Project - Mitel phone conversion, budgeted project complete in January 2024
- [3] Project - Jail Camera Replacement, budgeted project in progress

(*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Clerk's Department Expenditure Budget Status (Includes Projects)

(See **Note References** on Pages 28-29)

Department		Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Official							
		Operating Expenses(B-Bdgt)	13,541	3,540	10,001	26%	
001 Elected Official Total			13,541	3,540	10,001	26%	
201-Auditor							
		Personnel Expenses	1,905,203	907,768	997,435	48%	
		Operating Expenses(B-Bdgt)	82,294	36,588	45,706	44%	
201-Auditor Total			1,987,497	944,356	1,043,141	48%	
205-Elections							
		Personnel Expenses	447,995	172,277	275,719	38%	
		Operating Expenses(B-Bdgt)	517,701	206,927	310,774	40%	
205-Elections Total			965,696	379,203	586,493	39%	
209-Recorders							
		Personnel Expenses	431,206	186,814	244,392	43%	
		Operating Expenses(B-Bdgt)	7,750	2,188	5,562	28%	
209-Recorders Total			438,956	189,001	249,955	43%	
40.002 Indigent Admin							
		Personnel Expenses	144,810	35,637	109,173	25%	
		Operating Expenses(B-Bdgt)	6,050	718	5,332	12%	
40.002 Indigent Admin Total			150,860	36,355	114,505	24%	
40.245-Indigent Co. Asst							
		Operating Expenses(B-Bdgt)	27,950	11,840	16,110	42%	
40.245-Indigent Co. Asst Total			27,950	11,840	16,110	42%	
45.2.221.3 - District Court Clerk							
		Personnel Expenses	5,260,541	2,372,247	2,888,294	45%	
		Operating Expenses(B-Bdgt)	40,665	23,724	16,941	58%	
45.2.221.3 - District Court Clerk Total			5,301,206	2,395,971	2,905,235	45%	
Grand Total			8,885,706	3,960,266	4,925,440	45%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Treasurer's Expenditure Budget Status Report

(See **Note References** on Pages 28-29)

		Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Department	Expense Classification					
001 Elected Official						
	Personnel Expenses	843,342	396,060	447,282	47%	
	Operating Expenses (B Budget)	530,583	125,828	404,755	24%	
001 Elected Official Total		1,373,925	521,888	852,037	38%	
Grand Total		1,373,925	521,888	852,037	38%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
Assessor's Expenditure Budget Status Report
(See **Note References** on Pages 28-29)

		Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Department	Expense Classification					
001 Elected Offcl						
	Personnel Expenses	934,116	428,121	505,995	46%	
	Operating Expenses (B Budget)	44,205	16,319	27,886	37%	
001 Elected Offcl Total		978,321	444,439	533,882	45%	
413 DMV-CDA						
	Personnel Expenses	1,589,920	752,576	837,344	47%	
	Operating Expenses (B Budget)	26,748	5,854	20,894	22%	
413 DMV-CDA Total		1,616,668	758,430	858,238	47%	
417 DMV-PF						
	Operating Expenses (B Budget)	44,310	27,081	17,229	61%	
417 DMV-PF Total		44,310	27,081	17,229	61%	
421 Appraisal						
	Personnel Expenses	2,660,480	1,176,718	1,483,762	44%	
	Operating Expenses (B Budget)	913,815	212,908	700,907	23%	
421 Appraisal Total		3,574,295	1,389,626	2,184,669	39%	
425 Land Records						
	Personnel Expenses	712,514	324,355	388,159	46%	
	Operating Expenses (B Budget)	34,753	922	33,831	3%	
425 Land Records Total		747,267	325,278	421,989	44%	
Grand Total		6,960,861	2,944,855	4,016,006	42%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Coroner's Expenditure Budget Status Report

(See **Note References** on Pages 28-29)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Coroner						
	Personnel Expenses	547,705	236,952	310,754	43%	[H]
	Operating Expenses	338,656	97,936	240,720	29%	
	Capital Outlay	11,250	9,003	2,247	80%	
001 Coroner Total		897,611	343,891	553,720	38%	
Grand Total		897,611	343,891	553,720	38%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)
(See **Note References** on Pages 28-29)

		Budget	Actual	Bdgt - Act'l	% Used	Note Ref
Department	Expense Classification					
001 Elected Offcl						
	Personnel Expenses	1,600,944	746,521	854,423	47%	
	Operating Expenses (B Budget)	592,194	220,130	372,064	37%	
001 Elected Offcl Total		2,193,138	966,650	1,226,488	44%	
049 Auto Shop						
	Personnel Expenses	360,760	139,322	221,438	39%	
	Operating Expenses (B Budget)	43,354	5,714	37,640	13%	
	Capital Outlay	14,367	0	14,367	0%	
049 Auto Shop Total		418,481	145,036	273,445	35%	
114 OEM						
	Personnel Expenses	364,249	172,869	191,380	47%	
	Operating Expenses (B Budget)	32,701	14,958	17,743	46%	
114 OEM Total		396,950	187,827	209,123	47%	
120 911						
	Personnel Expenses	2,618,607	1,251,394	1,367,213	48%	
	Operating Expenses (B Budget)	214,362	128,056	86,306	60%	
120 911 Total		2,832,969	1,379,450	1,453,519	49%	
124 911 - Enhncd Sys						
	Personnel Expenses	720,549	350,909	369,640	49%	
	Operating Expenses (B Budget)	1,038,762	563,943	474,819	54%	
	Capital Outlay	958,952	-	958,952	0%	
124 911 - Enhncd Sys Total		2,718,263	914,852	1,803,411	34%	
603 Civil						
	Personnel Expenses	1,038,055	503,748	534,307	49%	
	Operating Expenses (B Budget)	35,712	11,133	24,579	31%	
603 Civil Total		1,073,767	514,881	558,886	48%	
604 Animal Cntrl						
	Personnel Expenses	234,541	99,415	135,126	42%	
	Operating Expenses (B Budget)	50,278	16,607	33,671	33%	
604 Animal Cntrl Total		284,819	116,022	168,797	41%	
605 Patrol						
	Personnel Expenses	10,374,078	4,551,906	5,822,172	44%	
	Operating Expenses (B Budget)	1,092,917	505,024	587,893	46%	
	Capital Outlay	367,348	335,597	31,751	91%	[I]
605 Patrol Total		11,834,343	5,392,528	6,441,815	46%	
620 Detective						
	Personnel Expenses	2,311,804	1,180,356	1,131,448	51%	
	Operating Expenses (B Budget)	155,257	70,493	84,764	45%	
	Capital Outlay	147,000	115,468	31,532	79%	[J]
620 Detective Total		2,614,061	1,366,317	1,247,744	52%	
625 Drivers Lic						
	Personnel Expenses	834,524	347,589	486,935	42%	
	Operating Expenses (B Budget)	35,821	26,159	9,662	73%	[K]
625 Drivers Lic Total		870,345	373,749	496,597	43%	
630 Records						
	Personnel Expenses	811,146	381,856	429,290	47%	
	Operating Expenses (B Budget)	28,104	13,553	14,551	48%	
630 Records Total		839,250	395,409	443,841	47%	
635 SWAT						
	Operating Expenses (B Budget)	82,581	57,095	25,486	69%	[L]
635 SWAT Total		82,581	57,095	25,486	69%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)
(See **Note References** on Pages 28-29)

						Note
Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Ref
640 Search & Resc						
	Operating Expenses (B Budget)	65,573	33,267	32,306	51%	
	Capital Outlay	53,519	3,976	49,543	7%	
640 Search & Resc Total		119,092	37,243	81,849	31%	
650 Maint						
	Personnel Expenses	614,296	282,244	332,052	46%	
	Operating Expenses (B Budget)	331,676	173,823	157,853	52%	
	Capital Outlay	45,795	199	45,596	0%	
650 Maint Total		991,767	456,266	535,501	46%	
660 Jail Ops						
	Personnel Expenses	12,772,113	6,391,771	6,380,342	50%	
	Operating Expenses (B Budget)	4,994,746	2,200,032	2,794,714	44%	
	Capital Outlay	394,185	209,743	184,442	53%	
660 Jail Ops Total		18,161,044	8,801,545	9,359,499	48%	
685 Rec Safety						
	Personnel Expenses	128,615	25,195	103,420	20%	
	Operating Expenses (B Budget)	146,687	44,155	102,532	30%	
685 Rec Safety Total		275,302	69,350	205,952	25%	
Grand Total		45,706,172	21,174,220	24,531,952	46%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
Sheriff's Drug Seizure Revenue & Expenditures (separate from Sheriff Operation Budget)
(See **Note References** on Pages 28-29)

Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used	Note Ref
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure					
Revenue					
Fines and Forfeitures	5,000	(2,281)	(7,281)	-46%	
Investment Gain/(Loss)	-	1,760	1,760		
Revenue Total	5,000	(521)	(5,521)		
Expenses					
Operating Expenses (B Budget)					
Other Services and Expenses	5,000	-	(5,000)	0%	
Op Expense Total	5,000	-	5,000	0%	
Expenses Total	5,000	-	5,000		
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure					
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
Revenue					
Fines and Forfeitures	10,000	-	(10,000)	0%	
Revenue Total	10,000	-	(10,000)		
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	-	1,094	(1,094)		
Other Services and Expenses	10,000	-	10,000	0%	
Utilities	-	345	(345)		
Op Expense Total	10,000	1,439	8,561		
Expenses Total	10,000	1,439	8,561		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
158.6.605.3.654 - Drug Seizure - KCSO.Patrol.Ops.Fed USMS Fugitive TF					
Revenue					
Fines and Forfeitures	-	925	925		
Revenue Total	-	925	925		
158.6.605.3.654 - Drug Seizure - KCSO.Patrol.Ops.Fed USMS Fugitive TF					
Net Gain (Loss) KCSO Drug Seizure activity					
	-	(7)	(7)		

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
Sheriff's Grants and Projects Budget Status
(See **Note References** on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.6.114.4.108 - GF.Sheriff.OEM.Grants.19SSCF & 20SSCF PF Comm/Farrgt__						
	Operating Expenses (B Budget)	100,000	15,587	84,413	16%	
10.6.114.4.108 - GF.Sheriff.OEM.Grants.19SSCF & 20SSCF PF Comm/Farrgt__ Total						100,000 15,587 84,413 16%
10.6.114.4.110 - OEM.Grants.21HFR1-Kootenai Hayden Lake__						
	Operating Expenses (B Budget)	34,124	6,751	27,373	20%	
10.6.114.4.110 - OEM.Grants.21HFR1-Kootenai Hayden Lake__ Total						34,124 6,751 27,373 20%
10.6.114.4.113 - OEM.Grants.20HFR1 & 20WFM S Hayden/Vet__						
	Operating Expenses (B Budget)	78,123	20,885	57,238	27%	
10.6.114.4.113 - OEM.Grants.20HFR1 & 20WFM S Hayden/Vet__ Total						78,123 20,885 57,238 27%
10.6.114.4.116 - OEM.Grants.19HFR1-Kootenai Loch Haven__						
	Operating Expenses (B Budget)	35,614	34,690	924	97%	*
10.6.114.4.116 - OEM.Grants.19HFR1-Kootenai Loch Haven__ Total						35,614 34,690 924 97%
10.6.114.4.120 - GF.SH.OEM.Grants.EMPG Overmatch Grant Funds__						
	Operating Expenses (B Budget)	13,400	11,760	1,640	88%	*
10.6.114.4.120 - GF.SH.OEM.Grants.EMPG Overmatch Grant Funds__ Total						13,400 11,760 1,640 88%
10.6.114.4.123 - GF.SH.OEM.Grants.2022 SHSP SS-00109__						
	Operating Expenses (B Budget)	91,428	63,436	27,992	69%	*
	Capital Outlay	8,125	-	8,125	0%	
10.6.114.4.123 - GF.SH.OEM.Grants.2022 SHSP SS-00109__ Total						99,553 63,436 36,117 64%
10.6.114.4.124 - GF.Sheriff.OEM.Grants.2023 SHSP SS-00078__						
	Operating Expenses (B Budget)	180,666	18,315	162,351	10%	
	Capital Outlay	47,791	-	47,791	0%	
10.6.114.4.124 - GF.Sheriff.OEM.Grants.2023 SHSP SS-00078__ Total						228,457 18,315 210,142 8%
10.6.114.5.131 - GF.Sheriff.OEM.Proj.OEM Donation Projects						
	Operating Expenses (B Budget)	-	17,208	(17,208)		**
10.6.114.5.131 - GF.Sheriff.OEM.Proj.OEM Donation Projects Total						- 17,208 (17,208)
10.6.124.4.627 - SH.911 - Enhncd Sys.IPSCC E911 Grants						
	Capital Outlay	21,973	-	21,973	0%	
10.6.124.4.627 - SH.911 - Enhncd Sys.IPSCC E911 Grants Total						21,973 - 21,973 0%
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants						
	Operating Expenses (B Budget)	-	-	-		
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants Total						- - -
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol						
	Personnel Expenses	168,315	12,544	155,771	7%	
	Operating Expenses (B Budget)	31,927	1,310	30,617	4%	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol Total						200,242 13,854 186,388 7%
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	84,322	6,032	78,290	7%	
	Operating Expenses (B Budget)	-	29,258	(29,258)		
	Capital Outlay	-	21,379	(21,379)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total						84,322 56,669 27,653 67%
Grand Total		895,808	259,153	636,655	29%	

(*) All expenses are eligible under grant guidelines

(**) All expenses funded by community donations

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Prosecuting Attorney's Expenditure Budget Status Report

(See **Note References** on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.050.0 - PA.Civil Division.Admin						
	Personnel Expenses	1,098,431	529,894	568,537	48%	
	Operating Expenses (B Budget)	119,127	30,646	88,481	26%	
10.7.050.0 - PA.Civil Division.Admin Total		1,217,558	560,540	657,018	46%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	706,300	377,288	329,012	53%	
	Operating Expenses (B Budget)	103,433	46,913	56,520	45%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		809,733	424,200	385,533	52%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	423,154	203,638	219,516	48%	
	Operating Expenses (B Budget)	13,730	7,882	5,848	57%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		436,884	211,520	225,364	48%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	5,097,783	2,348,074	2,749,709	46%	
	Operating Expenses (B Budget)	310,571	170,455	140,116	55%	
15.7.001.3 - Justice Fund.PA.Operations Total		5,408,354	2,518,529	2,889,825	47%	
Total Admin & Operation		7,872,529	3,714,790	4,157,739	47%	

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)	8,978	2,863	6,115	32%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		8,978	2,863	6,115	32%	
Total Admin & Operation		8,978	2,863	6,115	32%	

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
District Court Expenditure Budget Status Report
(See **Note References** on Pages 28-29)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					
Personnel Expenses	3,292,893	1,496,344	1,796,549	45%	
Operating Expenses (B Budget)	804,733	391,629	413,104	49%	
Capital Outlay	17,500	-	17,500	0%	
Total	4,115,126	1,887,973	2,227,153	46%	
252 Drug Court					
Operating Expenses (B Budget)	70,162	2,725	67,437	4%	
252 Drug Court Total	70,162	2,725	67,437	4%	
253 D.U.I. Court					
Operating Expenses (B Budget)	35,716	22,513	13,203	63%	[M]
253 D.U.I. Court Total	35,716	22,513	13,203	63%	
254 Mental Health Court					
Personnel Expenses	116,517	55,879	60,638	48%	
Operating Expenses (B Budget)	88,069	44,295	43,774	50%	
254 Mental Health Court Total	204,586	100,174	104,412	49%	
001 DC-Elected Offcl Total	4,425,590	2,013,384	2,412,206	45%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,300	11,468	3,832	75%	[N]
Total	15,300	11,468	3,832	75%	
Fund 455 Court Interlock Device Total	15,300	11,468	3,832	75%	
Grand Total	4,440,890	2,024,852	2,416,038	46%	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	8,677,233	5,478,921	(3,198,312)	63%
13 Liability Insurance	912,303	563,081	(349,222)	62%
15 Justice Fund	36,284,281	22,338,748	(13,945,533)	62%
30 Airport	-	312	312	-
31 County Fair	-	1,294	1,294	-
32 Noxious Weed Cntrl	351,578	217,619	(133,959)	62%
33 Health District	1,651,349	1,016,570	(634,779)	62%
34 Historical Society	28,300	17,488	(10,812)	62%
35 Parks	483,589	297,730	(185,859)	62%
40 Indigent	-	3	3	-
45 District Court	7,560,118	4,669,032	(2,891,086)	62%
46 Revaluation	3,660,992	2,259,653	(1,401,339)	62%
47 Emergency Medical System	3,454,572	2,128,105	(1,326,467)	62%
49 Aquifer Protection	436,544	287,956	(148,588)	66%
Grand Total	63,500,859	39,276,513	(24,224,346)	62%

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
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, 2020 & Prior	-	3,847	3,847	
	Property Taxes, 2021	-	7,332	7,332	
	Property Taxes, 2022	-	58,403	58,403	
	Property Taxes, 2023	8,637,233	5,258,970	(3,378,263)	60.9%
	Special Assessment Taxes, 2020 & Prior	-	607	607	
	Spec'l Assmnt Taxes, 2021	-	1,021	1,021	
	Spec'l Assmnt Taxes, 2022	-	552	552	
	Spec'l Assmnt Taxes, 2023	-	133,310	133,310	
	Late Prop Tx Chrg & Int.	40,000	14,880	(25,120)	37.2%
10 General Fund Total		8,677,233	5,478,921	(3,198,312)	63.1%
13 Liab Ins	Property Taxes, 2020 & Prior	-	414	414	
	Property Taxes, 2021	-	870	870	
	Property Taxes, 2022	-	5,083	5,083	
	Property Taxes, 2023	912,303	555,327	(356,976)	60.9%
		Late Prop Tx Chrg & Int.	-	1,388	1,388
13 Liability Insurance Total		912,303	563,081	(349,222)	61.7%
15 JF	Property Taxes, 2020 & Prior	-	18,951	18,951	
	Property Taxes, 2021	-	39,316	39,316	
	Property Taxes, 2022	-	205,558	205,558	
	Property Taxes, 2023	36,134,281	22,017,153	(14,117,128)	60.9%
		Late Prop Tx Chrg & Int.	150,000	57,770	(92,230)
15 Justice Fund Total		36,284,281	22,338,748	(13,945,533)	61.6%
30 Airport	Property Taxes, 2020 & Prior	-	93	93	
	Property Taxes, 2021	-	148	148	
		Late Prop Tx Chrg & Int.	-	71	71
30 Airport Total		-	312	312	
31 CO Fair	Property Taxes, 2020 & Prior	-	46	46	
	Property Taxes, 2021	-	136	136	
	Property Taxes, 2022	-	936	936	
		Late Prop Tx Chrg & Int.	-	177	177
31 County Fair Total		-	1,294	1,294	
32 NWC	Property Taxes, 2020 & Prior	-	202	202	
	Property Taxes, 2021	-	393	393	
	Property Taxes, 2022	-	2,389	2,389	
	Property Taxes, 2023	351,578	214,013	(137,565)	60.9%
		Late Prop Tx Chrg & Int.	-	623	623
32 Noxious Weed Control Total		351,578	217,619	(133,959)	61.9%
33 Health Dist	Property Taxes, 2020 & Prior	-	441	441	
	Property Taxes, 2021	-	886	886	
	Property Taxes, 2022	-	10,216	10,216	
	Property Taxes, 2023	1,647,849	1,002,666	(645,183)	60.8%
		Late Prop Tx Chrg & Int.	3,500	2,361	(1,139)
33 Health District Total		1,651,349	1,016,570	(634,779)	61.6%
34 Hist Society	Property Taxes, 2020 & Prior	-	441	441	
	Property Taxes, 2021	-	886	886	
	Property Taxes, 2022	-	10,216	10,216	
	Property Taxes, 2023	1,647,849	1,002,666	(645,183)	60.8%
		Late Prop Tx Chrg & Int.	3,500	2,361	(1,139)
34 Historical Society Total		1,651,349	1,016,570	(634,779)	61.6%
35 Parks	Property Taxes, 2020 & Prior	-	219	219	
	Property Taxes, 2021	-	462	462	
	Property Taxes, 2022	-	2,012	2,012	
	Property Taxes, 2023	483,589	294,392	(189,197)	60.9%
		Late Prop Tx Chrg & Int.	-	645	645
35 Parks Total		483,589	297,730	(185,859)	61.6%

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
Property Tax Revenue For Tax Years through 2021, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
40 Indigent	Property Taxes, 2020 & Prior	-	3	3	
	Late Prop Tx Chrg & Int.	-	-	-	
40 Indigent Total		-	3	3	
45 Dist Crt	Property Taxes, 2020 & Prior	-	3,251	3,251	
	Property Taxes, 2021	-	6,893	6,893	
	Property Taxes, 2022	-	44,872	44,872	
	Property Taxes, 2023	7,560,118	4,602,265	(2,957,853)	60.9%
	Late Prop Tx Chrg & Int.	-	11,752	11,752	
45 District Court Total		7,560,118	4,669,032	(2,891,086)	61.8%
46 Reval	Property Taxes, 2020 & Prior	-	1,542	1,542	
	Property Taxes, 2021	-	6,893	6,893	
	Property Taxes, 2022	-	44,872	44,872	
	Property Taxes, 2023	3,660,992	4,602,265	941,273	125.7%
	Late Prop Tx Chrg & Int.	-	11,752	11,752	
46 Revaluation Total		3,660,992	4,667,323	1,006,331	127.5%
47 EMS	Property Taxes, 2020 & Prior	-	1,660	1,660	
	Property Taxes, 2021	-	3,482	3,482	
	Property Taxes, 2022	-	19,909	19,909	
	Property Taxes, 2023	3,454,572	2,103,053	(1,351,519)	60.9%
	Late Prop Tx Chrg & Int.	-	-	-	
47 EMS Total		3,454,572	2,128,105	(1,326,467)	61.6%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2020 & Prior	500	330	(170)	
	Spec'l Assmnt Taxes, 2021	2,000	699	(1,301)	
	Spec'l Assmnt Taxes, 2022	5,500	3,416	(2,084)	
	Spec'l Assmnt Taxes, 2023	427,544	282,533	(145,011)	66.1%
	Late Prop Tx Chrg & Int.	1,000	977	(23)	97.7%
49 Aquifer Protection Total		436,544	287,956	(148,588)	66.0%
Grand Total		65,123,908	42,683,265	(22,440,643)	65.5%

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Other Non-Property Tax Revenue by Fund

Non Property Tax Revenue				
Fund	Budget	Actual Amount	Difference	% Received
10 General Fund	20,967,166	11,280,862	(9,686,304)	54%
11 Replacement Resv	-	837,455	837,455	***
13 Liability Insurance	-	3,500	3,500	***
14 Health Insurance	13,015,812	5,937,922	(7,077,890)	46%
15 Justice Fund	21,513,572	11,951,719	(9,561,853)	56%
154 Jail Commissary	114,000	123,801	9,801	109%
155 Sheriff Donation	49,594	126,914	77,320	256%
158 KCSO Drug Seizure	15,000	404	(14,596)	***
18 Centennial Trail	20,000	20,000	-	100%
19 Tourism Promotion	1,500	-	(1,500)	0%
20 Public Transport	7,455,649	1,110,439	(6,345,210)	15%
21 ARPA Recovery Funds	29,503,687	29,503,686	(1)	100%
30 Airport	1,510,000	738,741	(771,259)	49%
301 Airport Sewer Fund	84,000	62,627	(21,373)	75%
32 Noxious Weed	200	-	(200)	0%
34 Hist Society	30,000	-	(30,000)	0%
35 Parks	206,500	134,298	(72,202)	65%
36 Snowmobile	109,300	-	(109,300)	0%
37 County Vessel	798,919	90,961	(707,958)	11%
38 Public Access	(34,597)	(30,342)	4,255	88%
40 Indigent fund	-	(100)	(100)	0%
45 District Court	2,002,224	1,164,237	(837,987)	58%
455 Court Interlock	15,300	7,841	(7,459)	51%
47 Emergency Medical Svc	239,127	72,783	(166,344)	30%
49 Aquifer Prot	100,000	50,000	(50,000)	50%
50 Construction Fund	2,427,132	381,291	(2,045,841)	16%
60 Solid Waste	15,091,855	8,783,250	(6,308,605)	58%
Grand Total	115,235,940	72,352,289	(42,883,651)	63%

Kootenai County
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024
Summary Cash Listing
From October 1, 2023 to March 31, 2024

<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	17,082,164	39,657,253	38,014,361	18,725,057	
11	Replacement Rsrv/Acquisition Fund	19,423,389	13,701,254	1,278,008	31,846,635	
12	Unemployment Insurance Fund	1,943,265	36,333,543	37,655,471	621,338	
13	Liability Insurance Fund	368,535	676,723	989,026	56,232	
14	Health Insurance Fund	5,014,211	6,232,968	7,028,161	4,219,017	
15	Justice Fund	18,389,463	41,285,370	38,515,386	21,159,447	
154	Jail Commissary Fund	529,457	137,520	16,912	650,065	
155	Sheriff Donation Fund	80,362	47,393	44,559	83,196	
158	Drug Seizure - KCSO Patrol Fund	107,559	2,685	3,789	106,455	
18	Centennial Trail Fund	179,017	30,000	-	209,017	
19	Tourism Promotion Fund	978	-	-	978	
20	Public Transportation Fund	86,213	1,227,228	1,735,711	(422,270)	(*)
21	ARPA Recovery Funds	30,315,307	441,680	4,986,082	25,770,904	
30	Airport Fund	1,657,222	1,255,776	1,548,723	1,364,275	
301	Airport Sewer Fund	353,987	62,241	67,890	348,338	
31	County Fair Fund	52,879	1,305	19	54,165	
32	Noxious Weed Fund	80,948	224,984	168,034	137,897	
33	Health District Fund	367,919	1,061,648	848,381	581,186	
34	Historical Society Fund	16,207	17,490	17,208	16,488	
35	Parks and Recreation Fund	341,649	436,674	290,373	487,950	
36	Snowmobile Fund	68,285	297	26,058	42,524	
37	County Vessel Fund	140,383	294,011	269,209	165,185	
38	Public Access Fund	44,579	13,844	44,186	14,237	
40	Indigent Fund	3,141,368	181,432	3,181,000	141,800	
43	Resort Sales Tax Fund	-	-	-	-	
45	District Court Fund	3,594,991	5,940,897	5,440,397	4,095,491	
455	Court Interlock Fund	143,341	7,841	27,505	123,678	
46	Revaluation Fund	1,349,217	2,360,773	1,831,020	1,878,970	
47	Emergency Management Fund	17,824	2,290,743	2,279,670	28,898	
49	Aquifer Protection Dstr Fund	1,195,164	341,356	253,882	1,282,638	
50	Construction Fund	-	6,369,281	7,060,661	(691,380)	(*)
60	Solid Waste Fund	46,362,530	9,319,313	8,646,312	47,035,530	
862	Sheriff Evidence Trust Fund	7,663	4,074	3,541	8,196	
880	PA Civil Forfeiture Trust Fund	49,622	13,457	19,360	43,719	

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

**Kootenai County
Summary of Fund Balances 2024**

Fund #	Fund Title	Unaudited FY 2023*	Restricted	Limitations & Planned Uses			Unassigned Fund Balance
				FY24 Budgeted for Operations	FY24 Budgeted Cap Project Carry overs	Assigned	
10	General Fund	14,175,325	1,584,414	-	1,368,265	1,500,000	9,722,646
11	Replacement Reserve/Acquisition	30,603,604	1,047,983	59,188	617,795	28,878,638	-
12	PR Payable	-	-	-	-	-	-
13	Liability Insurance Fund	366,353	366,353	-	-	-	-
14	Health Insurance Fund	3,796,999	3,541,999	255,000	-	-	-
15	Justice Fund	13,669,601	421,488	563,943	456,480	-	12,227,690
154	Jail Commissary	541,464	541,464	-	-	-	-
155	Sheriff Donation	-	-	-	-	-	-
158	Sheriff Drug Seizure	107,490	107,490	-	-	-	-
18	Centennial Trail	179,017	177,517	1,500	-	-	-
19	Tourism Promotion Fund	978	978	-	-	-	-
20	Public Transportation Fund	-	2,529	-	-	-	(2,529)
21	ARPA Recovery Funds	-	-	-	-	-	-
30	Airport Fund	1,912,983	1,826,298	-	86,685	-	-
301	Airport Sewer Fund	316,382	110,977	199,405	6,000	-	-
31	County Fair Fund	53,107	53,107	-	-	-	-
32	Noxious Weeds	78,512	63,169	15,343	-	-	-
33	Health District Fund	370,294	370,294	-	-	-	-
34	Historical Society Fund	16,239	16,239	-	-	-	-
35	Parks & Recreation Fund	332,587	317,587	15,000	-	-	-
36	Snowmobile Fund	66,569	62,655	3,914	-	-	-
37	County Vessel Fund	332,917	332,917	-	-	-	-
38	Public Access Contribution Fund	44,579	44,579	-	-	-	-
40	Indigent Fund	176,353	-	176,353	-	-	-
45	District Court Fund	3,316,817	3,247,069	69,748	-	-	-
455	Court Interlock Fund	142,305	127,305	15,000	-	-	-
46	Revaluation Fund	1,303,544	903,544	400,000	-	-	-
47	Emergency Medical Services Fund	64,172	64,172	-	-	-	-
49	Aquifer Protection District Fund	1,068,046	866,408	201,638	-	-	-
50	General Construction Fund	-	-	-	-	-	-
60	Solid Waste Disposal Fund (Net of Capital Assets)	38,005,830	2,100	16,920,913	2,666,173	-	18,416,644
Totals		111,042,067	16,200,635	18,896,945	5,201,398	30,378,638	40,364,451
Net Balance w/o Enterprise Fund (Solid Waste)			16,198,535	1,976,032	2,535,225	30,378,638	21,947,807

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current Fund Balance	Note Ref
	Fund Balance	Revenue	Expenses	YTD Change		
10 General Fund	14,175,325	17,367,824	(13,849,834)	3,517,991	17,693,316	
11 Replacement Resv/Acq	30,603,604	2,032,306	(789,276)	1,243,030	31,846,635	
13 Liability Insurance	366,353	675,301	(985,422)	(310,121)	56,232	
14 Health Insurance	3,796,999	5,937,922	(7,031,734)	(1,093,812)	2,703,186	
15 Justice Fund	13,669,601	34,598,843	(27,198,790)	7,400,052	21,069,653	
154 Jail Commissary	541,464	123,801	(16,226)	107,575	649,039	
155 Sheriff Donation	-	126,914	(43,197)	83,718	83,718	
158 Sheriff Drug Seizure	107,490	404	(1,439)	(1,035)	106,455	
18 Centennial Trail	179,017	30,000	-	30,000	209,017	
19 Tourism Promo	978	-	-	-	978	
20 Public Transport	-	1,110,439	(1,537,160)	(426,721)	(426,721)	(*)
21 ARPA Recovery Funds	-	29,503,686	(3,732,782)	25,770,904	25,770,904	
30 Airport	1,912,983	747,613	(1,098,579)	(350,966)	1,562,017	
301 Airport Sewer Fund	316,382	62,627	(31,431)	31,196	347,578	
31 County Fair	53,107	1,058	-	1,058	54,165	
32 Noxious Weed Ctrl	78,512	218,768	(159,382)	59,386	137,897	
33 Health District	370,294	1,059,064	(848,172)	210,892	581,186	
34 Historical Society	16,239	17,442	(17,193)	249	16,488	
35 Parks	332,587	435,011	(279,548)	155,462	488,050	
36 Snowmobile	66,569	91	(24,136)	(24,045)	42,524	
37 County Vessel	332,917	87,829	(255,361)	(167,532)	165,385	
38 Public Access	44,579	(30,342)	-	(30,342)	14,237	
40 Indigent	176,353	2,360	(48,195)	(45,835)	130,518	
45 District Court	3,316,817	5,093,838	(4,413,284)	680,554	3,997,371	
455 Court Interlock	142,305	(7,159)	(11,468)	(18,627)	123,678	
46 Revaluation	1,303,544	2,290,330	(1,714,904)	575,426	1,878,970	
47 Emergency Medical Services	64,172	2,220,012	(2,284,184)	(64,172)	(0)	
49 Aquifer Protection	1,068,046	301,046	(86,454)	214,592	1,282,638	
50 Construction	-	381,291	(1,072,671)	(691,380)	(691,380)	(*)
60 Solid Waste	38,005,830	7,858,430	(5,664,144)	2,194,287	40,200,117	
Grand Total	111,042,067	112,246,749	(73,194,965)	39,051,784	150,093,851	

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

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

State Revenue Sharing and Interest - Prior Year and Quarter-to-date

(See **Note References** on Pages 28-29)

State Revenue Sharing and Interest	2023			2024		
	Budgeted	Actual	Bdgt to Actl	Budgeted	Actual	Bdgt to Actl
4302 - State Revenue Sharing	8,597,400	8,655,832	58,432	8,735,400	-	(8,735,400)
4303 - State Sales Tax	8,455,792	8,642,974	187,182	8,903,501	2,098,151	(6,805,350)
4306 - State Liquor Apportionment	4,200,000	4,196,926	(3,074)	4,220,000	873,765	(3,346,235)
4820 - Interest	1,340,000	6,007,769	4,667,769	4,000,000	1,744,394	(2,255,606)
4821 - Unrealized Market Gain/(Loss) on Investments	-	(118,048)	(118,048)	-	1,366,924	1,366,924
Total State Revenue Sharing and Interest	22,593,192	27,385,452	4,792,260	25,858,901	6,083,234	(19,775,667)

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

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

Department-Program	Budget Classification	YTD - FY 2024		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments:						
005 Transit	Personnel Expenses	216,774	114,186	102,588	53%	
	Operating Expenses (B Budget)	193,126	123,016	70,110	64%	[A]
005 Transit Total		409,900	237,202	172,698	58%	
020 Comm Develop	Personnel Expenses	3,860,218	1,765,596	2,094,622	46%	
	Operating Expenses (B Budget)	286,374	104,306	182,068	36%	
	Capital Outlay	90,000	89,800	200	100%	[B]
020 Comm Develop Total		4,236,592	1,959,702	2,276,890	46%	
030 Print Center	Personnel Expenses	264,344	126,065	138,279	48%	
	Operating Expenses (B Budget)	328,000	138,715	189,285	42%	
	Capital Outlay	20,000	17,674	2,326	88%	[C]
030 Print Center Total		612,344	282,454	329,890	46%	
053 Liability Ins	Operating Expenses (B Budget)	1,022,373	985,422	36,951	96%	[D]
053 Liability Ins Total		1,022,373	985,422	36,951	96%	
101 Airport	Personnel Expenses	934,429	469,107	465,322	50%	
	Operating Expenses (B Budget)	583,341	417,229	166,112	72%	[E]
	Capital Outlay	317,685	243,673	74,012	77%	[F]
101 Airport Total		1,835,455	1,130,010	705,445	62%	
32.1.002.3 - NWC.BOCC.Dept.Ops	Personnel Expenses	259,124	136,446	122,678	53%	
	Operating Expenses (B Budget)	94,439	7,004	87,435	7%	
	Capital Outlay	15,343	15,932	(589)	104%	[G]
32.1.002.3 - NWC.BOCC.Dept.Ops Total		368,906	159,382	209,524	43%	
Coroner:						
001 Coroner	Personnel Expenses	547,705	236,952	310,754	43%	
	Operating Expenses	338,656	97,936	240,720	29%	
	Capital Outlay	11,250	9,003	2,247	80%	[H]
001 Coroner Total		897,611	343,891	553,720	38%	

Over Budget Explanation:

- [A] **BOCC, Transit:** Operating - Budgeted, \$173.5k for other professional services, \$126k spent for independent contracts
- [B] **BOCC, Community Development:** Capital Outlay - Budgeted, \$90k for new vehicles, spent \$89.8k
- [C] **BOCC, Print Center: Capital Outlay** - Budgeted, \$20k for new equipment, \$17.7k spent (new mailing system)
- [D] **BOCC, Liability Insurance:** Operating - Budgeted, 100% of ICRMP liability insurance premiums paid
- [E] **BOCC, Airport:** Operating - Unbudgeted, Engineering services paid in amount of \$258k, pre-grant expenses
- [F] **BOCC, Airport:** Capital Outlay - Unbudgeted, \$195k spent for Construction in Progress, pre-grant expenses
- [G] **BOCC, NWC:** Capital Outlay - Budgeted, \$15.9k for Tilt Trailer Purchase
- [H] **Coroner:** Capital Outlay - Budgeted, \$9k for Coroner Pod

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 2nd Quarter FY 2024 ending March 31, 2024

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

Department-Program	Budget Classification	YTD - FY 2024		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Sheriff Departments:						
605 Patrol						
	Personnel Expenses	10,374,078	4,551,906	5,822,172	44%	
	Operating Expenses (B Budget)	1,092,917	505,024	587,893	46%	
	Capital Outlay	367,348	335,597	31,751	91%	[I]
605 Patrol Total		11,834,343	5,392,528	6,441,815	46%	
620 Detective						
	Personnel Expenses	2,311,804	1,180,356	1,131,448	51%	
	Operating Expenses (B Budget)	155,257	70,493	84,764	45%	
	Capital Outlay	147,000	115,468	31,532	79%	[J]
620 Detective Total		2,614,061	1,366,317	1,247,744	52%	
625 Drivers Lic						
	Personnel Expenses	834,524	347,589	486,935	42%	
	Operating Expenses (B Budget)	35,821	26,159	9,662	73%	[K]
625 Drivers Lic Total		870,345	373,749	496,597	43%	
635 SWAT						
	Operating Expenses (B Budget)	82,581	57,095	25,486	69%	[L]
635 SWAT Total		82,581	57,095	25,486	69%	
253 D.U.I. Court						
	Operating Expenses (B Budget)	35,716	22,513	13,203	63%	[M]
253 D.U.I. Court Total		35,716	22,513	13,203	63%	
Fund 455 Court Interlock Device						
	Operating Expenses (B Budget)	15,300	11,468	3,832	75%	[N]
Fund 455 Court Interlock Device Total		15,300	11,468	3,832	75%	

Over Budget Explanation:

[I] Sheriff, Patrol: Capital Outlay - Budgeted, \$304.3k in Vehicles, boats & accessories for patrol vehicles and \$31.2k for Other Equipment

[J] Sheriff, Detective: Budgeted, \$115.5k in Vehicles, boats & accessories for detective vehicles

[K] Sheriff, Drivers License: Operating - Budgeted \$6.9K for annual Qless software subscription

[L] Sheriff, SWAT: Operating - Overbudget, \$4.3k in weapons and self defense equipment. Budgeted, \$30k in Ammunition/Gun Supplies

[M] District Court, D.U.I. Court: Operating - Budgeted, 17.25k in Professional Services

[N] District Court, Court Interlock Device: Operating - Budgeted, 10.5k in court ordered professional services

Kootenai County
Schedule of Grant Activity, through March 31, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting					Grant Period	
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End		
				*Including Match	*Including Match		Sent	Due		Org Set
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-048 AIP 48 Decouple Rwy / Taxiway D	\$1,861,805		\$0	\$156,773	\$1,705,032	12/13/2023	3/31/2024 4/30/2024	Variable	7/21/2020 - 7/21/2024 50.1.101.4.818
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-052 AIP 52	\$399,397		\$0	\$14,490	\$384,907	10/23/2023	3/31/2024 4/30/2024	Variable	8/26/2021 - 8/26/2025 50.1.101.4.822
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-054 AIP 54	\$470,031	Hard-Dollar State	\$26,113 \$26,113	\$19,266	\$502,991	12/13/2023	3/31/2024 4/30/2024	Variable	7/11/2022 - 7/11/2026 50.1.101.4.829
AIP Gaston Patterson/Kim Stevenson COMPLETE	FAA NO 3-16-0010-055 AIP 55	\$336,290	Hard-Dollar State	\$18,683 \$18,683	\$5,009	\$368,647	12/22/2023	12/31/2023 1/31/2024	_____	9/1/2022 - 9/1/2026 50.1.101.4.830
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-056 AIP 56	\$961,764	Hard-Dollar State	\$53,431 \$53,431	\$10,525	\$1,058,102	12/13/2023	3/31/2024 4/30/2024	Variable	9/6/2022 - 9/6/2026 50.1.101.4.831
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-057 AIP 57	\$322,200	Hard-Dollar State	\$17,900.00 \$17,899.99	\$0	\$358,000	1/26/2024	3/31/2024 4/30/2024	Variable	9/6/2022 - 9/6/2026 50.1.101.4.832
100% Funds Used										
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-058 AIP 58	\$4,644,130	Hard-Dollar State	\$258,007 \$258,007	\$529,707	\$4,630,437	1/26/2024	3/31/2024 4/30/2024	Variable	6/13/2023 - 6/13/2027 50.1.101.4.834
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-059 AIP 59	\$325,252	Hard-Dollar State	\$18,070 \$18,070	\$114,560	\$246,832	1/26/2024	3/31/2024 4/30/2024	Variable	6/27/2023 - 6/27/2027 50.1.101.4.835
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-060 AIP 60	\$410,586	Hard-Dollar State	\$22,810 \$22,810	\$6,098	\$450,109	12/13/2023	3/31/2024 4/30/2024	Variable	8/8/2023 - 8/8/2027 50.1.101.4.836
AIP Gaston Patterson/Kim Stevenson	ID Transportation Dept L238COE SP-COE-01 SRE Building	\$300,000		\$0	\$14,501	\$285,499	2/9/2024	3/31/2024 4/30/2024	Variable	7/19/2022 - 6/30/2026 50.1.101.4.833
AMP Keith Hutcheson	DOJ 15JOVW-22-GG-00234-JFFX OVW CTIP Grant	\$7,656		\$0	\$7,656	\$0	_____	3/31/2024 4/30/2024	Variable	10/1/2022 - 9/30/2025 15.1.132.4.235
Idaho Supreme Court does all the financial and progress reporting										
BOCC Brandi Falcon/Kat Smith	US Dept of Treasury Coronavirus Recovery Funds 2021 ARPA	\$32,184,700		\$0	\$25,770,904	\$6,413,796	7/28/2022	3/31/2024 4/30/2024	6/30/2024 7/31/2024	3/1/2021 - 12/31/2026 21.1.110.4.195 21.1.110.4.69 & 21.1.110.4.197
BOCC Brandi Falcon/Kat Smith	US Dept of Treasury Local Assistance & Tribal Consistency Fund LATCF	\$782,200		\$0	\$763,630	\$18,570	8/21/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	3/1/2021 - 11.1.003.5.196
BOCC Chad Ingle	US Dept of Transportation ID-2020-008-00 FTA Grant 2020-008 - CARES Act	\$4,547,613		\$0	\$3,477,657	\$1,069,956	1/31/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	4/30/2020 - 3/31/2025 20.1.070.4.026
BOCC Chad Ingle	US Dept of Transportation ID-2021-025-00 FTA Grant 2021-025 - ARPA	\$336,127		\$0	\$163,657	\$172,470	8/7/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	9/8/2021 - 20.1.070.4.025

Kootenai County
Schedule of Grant Activity, through March 31, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Org Set	
				*Including Match	*Including Match		Sent	Due		
BOCC Chad Ingle	US Dept of Transportation ID-2021-026-00 FTA Grant 2021-026 - Para Buses	\$275,400	Hard-Dollar/ In-Kind	\$48,600	\$0	\$324,000	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	9/8/2021 - 20.1.070.4.027
100% Funds Used										
BOCC Chad Ingle	US Dept of Transportation ID-2022-010-00 FTA Grant 2022-010 - FR/Para Ops/ ADA/ Training	\$764,670	Hard-Dollar/ In-Kind	\$644,346	\$28,721	\$1,380,295	1/31/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	8/16/2022 - 20.1.070.4.023
BOCC Chad Ingle	US Dept of Transportation ID-2022-011-00 FTA Grant 2022-011 - RTC Phase II	\$500,000	Hard-Dollar/ In-Kind	\$125,000	\$72,226	\$552,774	1/31/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	8/19/2022 - 20.1.070.4.024
BOCC Chad Ingle	US Dept of Transportation ID-2023-019-00 FTA Grant 2023-019 - ADP	\$80,000	Hard-Dollar/ In-Kind	\$20,000	\$65,567	\$34,433	1/31/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	9/1/2023 - 20.1.070.4.032
BOCC Chad Ingle	US Dept of Transportation ID-2023-022-00 FTA Grant 2023-022 - FR Para Ops	\$1,129,554	Hard-Dollar/ In-Kind	\$816,326	\$1,423,960	\$521,920	1/31/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	9/1/2023 - 20.1.070.4.033
BOCC Chad Ingle	US Dept of Transportation ID-2023-023-00 FTA Grant 2023-023 - PM	\$80,000	Hard-Dollar/ In-Kind	\$20,000	\$72,620	\$27,380	1/31/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	9/1/2023 - 20.1.070.4.031
BOCC Chad Ingle	ID Transportation Dept ID-2020-026 / O2270KC ITD-5310 Purchase of Service	\$181,000	Hard-Dollar/ In-Kind	\$45,250	\$132,721	\$93,529	2/9/2024	3/31/2024 4/30/2024	Variable	10/1/2022 - 9/30/2024 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-2018-015-01 / C2273KC ITD-5310 Marketing	\$42,500	Hard-Dollar/ In-Kind	\$10,625	\$53,056	\$69	_____	3/31/2024 4/30/2024	Variable	10/1/2021 - 9/30/2024 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-2023-009 / C2373KC ITD-5310 Para Buses	\$124,000	Hard-Dollar/ In-Kind	\$31,000	\$155,000	\$0	_____	3/31/2024 4/30/2024	Variable	10/1/2022 - 9/30/2025 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-2023-009 / C2373K2 ITD-5310 Para Buses	\$170,000	Hard-Dollar/ In-Kind	\$42,500	\$212,500	\$0	_____	3/31/2024 4/30/2024	Variable	10/1/2022 - 9/30/2025 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-2018-002-01 / C1779KC ITD-5339 Bus Shelters	\$329,200	Hard-Dollar/ In-Kind	\$82,300	\$58,879	\$352,621	4/18/2023	3/31/2024 4/30/2024	Variable	10/1/2019 - 9/30/2024 20.1.070.4.039
BOCC Chad Ingle	ID Transportation Dept ID-2023-010 / C2379KC ITD-5339 5 Para Buses	\$475,000	Hard-Dollar/ In-Kind	\$118,750	\$116,924	\$476,826	1/8/2024	3/31/2024 4/30/2024	Variable	10/1/2022 - 9/30/2025 20.1.070.4.039
BOCC Chad Ingle	ID Transportation Dept ID-2018-002 / C2479KC ITD-5339 Bus Rehab	\$95,000	Hard-Dollar/ In-Kind	\$23,750	\$86,411	\$32,339	2/21/2024	3/31/2024 4/30/2024	Variable	6/1/2023 - 9/30/2025 20.1.070.4.039
BOCC Dorian Komberec/Julina Hildreth	ID Dept of Commerce ICDBG-22-I-05-PF Panhandle Village Water System	\$500,000		\$0	\$482,410	\$17,590	12/27/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	2/15/2022 - 11/30/2024 50.1.001.4.804
BOCC Leighanna Keiser	ID State Historical Society CLG-2022-04 Historic Preservation	\$15,000	In-Kind	\$15,000	\$28,570	\$1,430	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	10/1/2021 - 9/30/2024 34.1.004.4.176

Kootenai County
Schedule of Grant Activity, through March 31, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Org Set	
				*Including Match	*Including Match		Sent	Due		
DISTRICT COURT Mark Heid	DOJ 2020-TA-AX-K004 OVW DV Mentor Court Grant	\$149,824	\$0	\$144,618	\$5,206	9/5/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	10/01/2020 - 9/30/2025 45.8.001.4.250	
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY22-Sub Abuse Substance Abuse Prevention	\$7,128	\$0	\$998	\$6,130	7/11/2022	6/30/2022 7/31/2022	_____	7/1/2021 - 6/30/2022 10.7.137.4.137	
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY23-Sub Abuse Substance Abuse Prevention	\$7,578	\$0	\$2,126	\$5,452	6/12/2023	6/30/2023 7/31/2023	_____	7/1/2022 - 6/30/2023 10.7.137.4.137	
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY24-Sub Abuse Substance Abuse Prevention	\$6,353	\$0	\$2,762	\$3,591	1/17/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	7/1/2023 - 6/30/2024 10.7.137.4.137	
OEM Tiffany Westbrook COMPLETE	ID Dept of Lands 19HFR1-Kootenai 2019 WUI HFR Loch Haven	\$95,000	In-Kind	\$9,500	\$924	\$103,576	2/16/2024	11/30/2023 12/31/2023	_____	8/4/2020 - 11/30/2023 10.6.114.4.116
OEM Tiffany Westbrook	ID Dept of Lands 19SSCF-Kootenai 2019 WUI HFR Farragut Trail	\$50,000	State	\$50,000	\$100,000	\$0	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	2-29-2024 - 7/26/2024 10.6.114.4.117
OEM Tiffany Westbrook	ID Dept of Lands 20SSCF-02-Kootenai 2020 WUI HFR Post Falls Community	\$125,000	Hard-Dollar/ In-Kind	\$12,500	\$137,500	\$0	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	12/21/2023 - 11/30/2024 10.6.114.4.117
OEM Tiffany Westbrook	ID Dept of Lands 20HFR1-Kootenai 2020 WUI HFR SE Hayden Lake	\$55,000		\$0	\$52,287	\$2,713	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	5/24/2023 - 11/30/2024 10.6.114.4.113
OEM Tiffany Westbrook	ID Dept of Lands 20WFM-Kootenai 2020 WUI WFM Veterans Centennial	\$25,000	In-Kind / Prog Inc	\$10,693	\$13,142	\$22,551	11/27/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	4/25/2023 - 11/30/2024 10.6.114.4.113
OEM Tiffany Westbrook	ID Dept of Lands 21HFR1-Kootenai 2021 WUI HFR Hayden Lake	\$130,000		\$0	\$27,373	\$102,627	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	6/8/2022 - 11/30/2024 10.6.114.4.110
OEM Tiffany Westbrook	ID Dept of Lands 22HFR1-Kootenai 2022 WUI HFR Canfield Natural Area	\$155,000		\$0	\$155,000	\$0	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	7/23/2023 - 11/30/2025 10.6.114.4.107
OEM Tiffany Westbrook	ID Office of Emergency Managemen EMS-2020-EP-00003 2020 EMPG	\$130,297	Hard-Dollar	\$108,391	\$1,640	\$237,048	12/27/2022	9/30/2022 10/31/2022	_____	10/1/2019 - 9/30/2021 10.6.114.2 10.6.114.4.120
OEM Tiffany Westbrook COMPLETE	ID Office of Emergency Managemen EMS-2021-EP-00003 2021 EMPG	\$98,867	Hard-Dollar	\$98,867	\$0	\$197,733	9/23/2022	12/31/2023 1/31/2024	_____	10/1/2020 - 9/30/2022 10.6.114.2 100% Funds Used
OEM Tiffany Westbrook	ID Office of Emergency Managemen EMS-2022-EP-00005 2022 EMPG	\$112,812	Hard-Dollar	\$112,812	\$0	\$225,624	5/15/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	10/1/2021 - 9/1/2023 10.6.114.2
OEM Tiffany Westbrook	ID Office of Emergency Managemen EMW-2022-SS-00109 2022 SHSP	\$219,521		\$0	\$36,116	\$183,404	2/28/2024	3/31/2024 4/30/2024	6/30/2024 7/31/2024	9/1/2022 - 2/28/2025 10.6.114.4.123

Kootenai County
Schedule of Grant Activity, through March 31, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Org Set	
				*Including Match	*Including Match		Sent	Due		
OEM Tiffany Westbrook	ID Office of Emergency Managemen EMS-2023-EP-00003 2023 EMPG	\$100,356	Hard-Dollar \$100,356	\$0	\$200,712	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	10/1/2022 - 9/1/2024 10.6.114.2	
OEM Tiffany Westbrook	ID Office of Emergency Managemen EMW-2023-SS-00078 2023 SHSP	\$228,457	\$0	\$210,143	\$18,315	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	9/1/2023 - 2/28/2026 10.6.114.4.124	
OEM Tiffany Westbrook	ID Office of Emergency Managemen 23NONE853 North Kootenai Water & Sewer - 4589 HMGP	\$331,898	In-Kind \$36,878	\$368,776	\$0	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	7/25/2023 - 10/4/2024 50.1.001.4.840	
PARKS & WATERWAYS Nick Snyder COMPLETE	ID Dept of Parks & Rec WW24-1-28-1 WIF-Spokane Pt Dock Replacement	\$116,320	Hard-Dollar \$50,000	\$1,124	\$165,196	12/26/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	7/1/2023 - 6/30/2024 50.1.155.4.884	
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2023 IDG 2023 Indigent Defense	\$1,652,069	\$0	\$596,438	\$1,055,631	10/12/2022	9/30/2023 10/31/2023	_____	10/1/2022 - 9/30/2023 15.1.060.4.70 15.1.060.4.71	
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2024 IDG 2024 Indigent Defense	\$491,800	\$0	\$491,800	\$0	10/19/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	10/1/2023 - 9/30/2024 15.1.060.4.70 15.1.060.4.71	
SHERIFF Andrea Littlefield	US Dept of Justice 15PBJA-22-GG-02603-JAGX JAG Program-FY22	\$21,707	\$0	\$16,707	\$5,000	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	10/1/2021 - 9/30/2024 15.6.605.4.611	
SHERIFF Stephanie Drobny COMPLETE	Dept of Agriculture 2023 Invasive Species Invasive Species	\$271,386	\$0	\$186,472	\$84,913	8/30/2023	10/31/2023 11/30/2023	_____	4/15/2023 - 10/31/2023 15.6.605.5.621	
SHERIFF Andrea Littlefield	Idaho Dept of Parks & Rec 2024-FFY24 RBS Boater Safety	\$147,857	Hard-Dollar \$73,929	\$165,117	\$56,669	_____	3/31/2024 4/30/2024	6/30/2024 7/31/2024	10/1/2023 - 9/30/2024 37.6.685.4.681	
SHERIFF Stephane Drobny	Idaho Transportation Dept FY24 Traffic Mobilization Hwy Safety Mobilization	\$9,107	\$0	\$0	\$9,107	2/12/2024	1/30/2024	_____	10/1/2023 - 9/30/2024 15.6.605.4.606	
SHERIFF / 911 Collin McRoy	ID Emerg Communications 2023-0275-1 2023 IPSCC Grant - E911	\$120,000	\$0	\$21,973	\$98,027	1/31/2023	3/31/2024 4/30/2024	6/30/2024 7/31/2024	11/1/2022 - 10/31/2024 10.6.124.4.627	
GRAND TOTALS		\$57,509,412 Total Grant Fund Awards	\$3,537,400 Total Grant Match	\$36,777,031 Total Remaining Funds	\$24,269,780 Total Current Expenses					