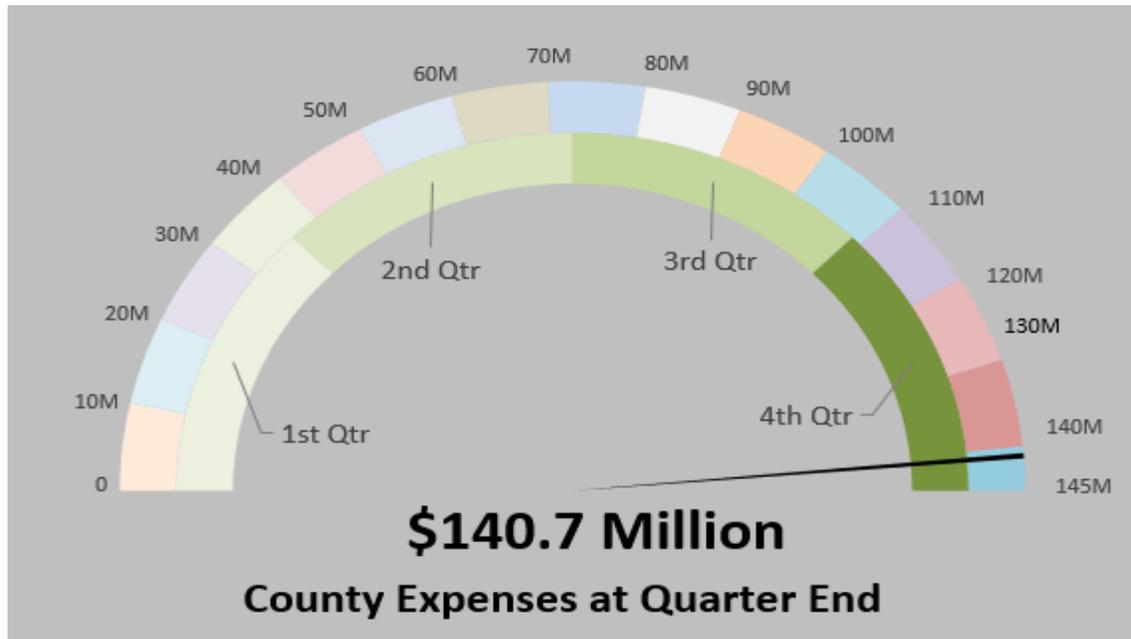


Kootenai County

4th Quarter FY 2024 - UNAUDITED

Budget Status Report

September 30, 2024



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Kootenai County Clerk Jennifer Locke

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

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October 30, 2024

To: Elected Officials

From: Auditor's Office

4th Quarter FY 2024 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Fourth Quarter Fiscal Year 2024 Budget Status Report for your review. FY 2024 remains open to year-end closing transactions. Therefore, budgeted or actual amounts may differ significantly from the Annual Comprehensive Financial Statements released after this report. 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).

Jennifer Locke, Clerk

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Summary Expenditure Budget Status Report by Elected Official

Elected Official	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
1 BOCC					
	Personnel Expenses	25,967,575	24,873,397	1,094,178	96%
	Operating Expenses (B Budget)	39,573,498	37,370,680	2,202,818	94%
	Capital Outlay	4,362,428	4,810,285	(447,857)	110%
	Debt Services	0	17,484	(17,484)	
1 BOCC Total		69,903,501	67,071,846	2,831,655	96%
2 Clerk					
	Personnel Expenses	8,185,753	7,744,511	441,242	95%
	Operating Expenses (B Budget)	705,551	506,649	198,902	72%
	Capital Outlay	-	980	(980)	
	Debt Services	0	29,020	(29,020)	
2 Clerk Total		8,891,304	8,281,159	610,145	93%
3 Treasurer					
	Personnel Expenses	843,342	816,636	26,706	97%
	Operating Expenses (B Budget)	530,583	201,036	329,547	38%
3 Treasurer Total		1,373,925	1,017,672	356,253	74%
4 Assessor					
	Personnel Expenses	5,897,030	5,562,259	334,771	94%
	Operating Expenses (B Budget)	1,063,831	583,282	480,549	55%
4 Assessor Total		6,960,861	6,145,541	815,320	88%
5 Coroner					
	Personnel Expenses	547,705	512,907	34,798	94%
	Operating Expenses (B Budget)	279,305	272,817	6,488	98%
	Capital Outlay	70,601	66,429	4,172	94%
5 Coroner Total		897,611	852,153	45,458	95%
6 Sheriff					
	Personnel Expenses	34,912,350	35,104,300	(191,950)	101%
	Operating Expenses (B Budget)	8,985,609	8,065,829	919,780	90%
	Capital Outlay	2,112,965	1,966,121	146,844	93%
	Debt Services	-	214,586	(214,586)	
6 Sheriff Total		46,010,924	45,350,835	660,089	99%
7 Prosecuting Attorney					
	Personnel Expenses	7,363,610	7,239,301	124,309	98%
	Operating Expenses (B Budget)	546,861	467,136	79,725	85%
7 Prosecuting Attorney Total		7,910,471	7,706,437	204,034	97%
8 District Court					
	Personnel Expenses	3,409,410	3,277,188	132,222	96%
	Operating Expenses (B Budget)	1,012,980	1,027,251	(14,271)	101%
	Capital Outlay	18,500	18,500	-	100%
8 District Court Total		4,440,890	4,322,940	117,950	97%
Sub Total		146,389,487	140,748,583	5,640,904	96%
Combined Grants and Projects		71,407,087	34,766,628	36,640,460	49%
Grand Total		217,796,574	175,515,211	42,281,363	81%

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 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>	<hr/>	5,216,936
<i>Grants & Project Amendments</i>	<i>FY Total to date</i>	
Justice Building project	30,010,079	
Transportation Grants	7,318,206	
Airport Grant/Project	7,310,827	
ARPA County Projects & Administration	3,026,422	
KC North Project	1,483,936	
Jail/Jail Pod Projects	708,585	
ARPA Third Party Recipients	562,288	
SHSP Grant/OEM Grant	489,271	
Panhandle Village Water System	485,500	
IT Project	361,218	
Vehicle Purchases	317,240	
Sheriff Vehicles	-	
Non-Sheriff Vehicles	317,240	
Admin Building HVAC Upgrade	279,573	
Equipment Purchases	228,816	
Airport Equipment	175,940	
Sheriff Equipment	52,876	
Assessor XTR Consulting Contract	224,405	
Parks and Waterways	202,212	
Invasive Species	200,242	
District Court Project	163,242	
Wildland Urban Interface (WUI) Grant	137,500	
REC Safety Project/Grant (RBS Grant)	137,464	
Public Defense Grant	125,526	
911 Motivations Contract	112,564	
Waterways Improvement Fund (WIF) Grant	100,000	
JDC Grant	81,825	
Elections HAVA Grant	68,880	
Solid Waste Projects	65,000	
KC Comprehensive Plan	58,090	
Title III Grant	34,004	
5-year Fund Balance appropriations (.65 org set)	33,082	
KCSO Drug Seizure - USMS Grant	32,504	
Historical Society Grant	30,500	
911 Enhanced - Grant	21,973	
Adult Misdemeanor Project	18,024	
BJAG Grant	16,707	
JDIV Grant	12,982	
RV Dump Donation	12,000	
Coroner Project	6,500	
JDET Parking Lot Project	5,226	
<i>Total Grant/Project Amendments</i>	<hr/>	54,482,413
Other Budgetary Elements		
Internal Services including Health Insurance	13,270,812	
EMS Budget	3,710,699	
<i>Total Other Budgetary Elements</i>	<hr/>	16,981,511
Current Budgeted Expense- Accounting System Total	\$	217,796,574

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

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

(See Note References on Pages 30-34)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Elected Offcl	Personnel Expenses	848,022	852,236	(4,214)	100%	
	Operating Expenses (B Budget)	29,957	18,976	10,981	63%	
001 Elected Offcl Total		877,979	871,212	6,767	99%	
002 Department	Personnel Expenses	5,710,184	5,792,645	(82,461)	101%	[2]
	Operating Expenses (B Budget)	4,834,201	2,678,919	2,155,282	55%	
	Capital Outlay	132,953	97,563	35,390	73%	
002 Department Total		10,677,338	8,569,127	2,108,211	80%	
003 General Accts	Personnel Expenses	511,761	9,678	502,083	2%	[1]
	Operating Expenses (B Budget)	2,501,810	2,431,735	70,075	97%	
	Capital Outlay	-	110,145	(110,145)		
003 General Accts Total		3,013,571	2,551,558	462,013	85%	
004 Tax Support	Operating Expenses (B Budget)	1,733,145	1,719,244	13,901	99%	
	Capital Outlay	25,000	-	25,000	0%	
004 Tax Support Total		1,758,145	1,719,244	38,901	98%	
005 Transit	Personnel Expenses	226,000	152,210	73,790	67%	
	Operating Expenses (B Budget)	193,126	155,560	37,566	81%	
005 Transit Total		419,126	307,770	111,356	73%	
010 B & G	Personnel Expenses	705,007	684,082	20,925	97%	[A]
	Operating Expenses (B Budget)	292,426	314,080	(21,654)	107%	
010 B & G Total		997,433	998,162	(729)	100%	
018 Veterans Svc	Personnel Expenses	246,607	242,897	3,710	98%	
	Operating Expenses (B Budget)	21,883	18,758	3,125	86%	
018 Veterans Svc Total		268,490	261,655	6,835	97%	
020 Comm Develop	Personnel Expenses	3,864,676	3,689,956	174,720	95%	
	Operating Expenses (B Budget)	286,374	226,267	60,107	79%	
	Capital Outlay	90,000	89,800	200	100%	
020 Comm Develop Total		4,241,050	4,006,023	235,027	94%	
030 Print Center	Personnel Expenses	264,344	265,238	(894)	100%	[1]
	Operating Expenses (B Budget)	328,000	258,024	69,976	79%	
	Capital Outlay	20,000	187,083	(167,083)	935%	
030 Print Center Total		612,344	710,346	(98,002)	116%	
040 IT	Personnel Expenses	1,746,257	1,759,158	(12,901)	101%	[B]
	Operating Expenses (B Budget)	1,793,467	1,493,502	299,965	83%	
	Capital Outlay	575,883	253,604	322,279	44%	
	Debt Services	-	17,484	(17,484)		
040 IT Total		4,115,607	3,523,749	591,858	86%	
053 Liability Ins	Operating Expenses (B Budget)	1,022,373	994,451	27,922	97%	
053 Liability Ins Total		1,022,373	994,451	27,922	97%	
056 Health Ins	Operating Expenses (B Budget)	13,005,612	14,623,691	(1,618,079)	112%	[C]
	Capital Outlay	255,000	284,075	(29,075)	111%	
056 Health Ins Total		13,260,612	14,907,766	(1,647,154)	112%	
057 Wellness Program	Operating Expenses (B Budget)	10,200	3,036	7,164	30%	
057 Wellness Program Total		10,200	3,036	7,164	30%	
060 Public Defndr	Personnel Expenses	4,186,505	3,997,789	188,716	95%	[1]
	Operating Expenses (B Budget)	572,673	22,056	550,617	4%	
	Capital Outlay	-	1,340,935	(1,340,935)		
060 Public Defndr Total		4,759,178	5,360,781	(601,603)	113%	

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
County Commissioners' Expenditure Budget Status Report (Excludes Grants & Projects)
(See Note References on Pages 30-34)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
101 Airport	Personnel Expenses	934,429	1,014,374	(79,945)	109%	[D]
	Operating Expenses (B Budget)	1,033,341	1,315,247	(281,906)	127%	[E]
	Capital Outlay	493,625	559,045	(65,420)	113%	[F]
101 Airport Total		2,461,395	2,888,666	(427,271)	117%	
120 911	Operating Expenses (B Budget)	-	-	-		
120 911 Total		-	-	-		
128 JDET Ctr	Personnel Expenses	3,291,141	3,118,453	172,688	95%	
	Operating Expenses (B Budget)	259,692	224,062	35,630	86%	
	Capital Outlay	12,920	6,500	6,420	50%	
128 JDET Ctr Total		3,563,753	3,349,015	214,738	94%	
132 AMP	Personnel Expenses	1,300,921	1,270,253	30,668	98%	
	Operating Expenses (B Budget)	101,409	94,110	7,299	93%	
132 AMP Total		1,402,330	1,364,363	37,967	97%	
139 Juv Pro	Personnel Expenses	1,612,949	1,595,409	17,540	99%	
	Operating Expenses (B Budget)	109,412	85,276	24,136	78%	
	Capital Outlay	206,842	206,842	-	100%	
139 Juv Pro Total		1,929,203	1,887,526	41,677	98%	
155 Waterways	Personnel Expenses	266,507	218,482	48,025	82%	
	Operating Expenses (B Budget)	84,849	66,099	18,750	78%	
155 Waterways Total		351,356	284,581	66,775	81%	
165 Snowmobile	Personnel Expenses	6,023	2,452	3,571	41%	
	Operating Expenses (B Budget)	12,191	4,182	8,009	34%	
165 Snowmobile Total		18,214	6,633	11,581	36%	
167 Snowmobile St Mgmt	Personnel Expenses	10,693	10,719	(26)	100%	
	Operating Expenses (B Budget)	62,583	19,048	43,535	30%	
167 Snowmobile St Mgmt Total		73,276	29,767	43,509	41%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	717,670	381,827	335,843	53%	
170 Aquifer Prot Dist Total		717,670	381,827	335,843	53%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	3,710,699	3,789,812	(79,113)	102%	P-Tax Pass-Thru Acct
173 Emergency Svc Cont Total		3,710,699	3,789,812	(79,113)	102%	
182 Ramsey Trnsfr Stn	Personnel Expenses	174,771	121,116	53,655	69%	
	Operating Expenses (B Budget)	2,695,406	2,334,319	361,087	87%	
	Capital Outlay	437,000	246,526	190,474	56%	
182 Ramsey Trnsfr Stn Total		3,307,177	2,701,961	605,216	82%	
183 Prairie Trnsfr Stn	Personnel Expenses	16,339	11,217	5,122	69%	
	Operating Expenses (B Budget)	2,127,132	1,731,578	395,554	81%	
	Capital Outlay	1,020,687	684,866	335,821	67%	
183 Prairie Trnsfr Stn Total		3,164,158	2,427,660	736,498	77%	
187 Rural Sys	Personnel Expenses	4,370	1,188	3,182	27%	
	Operating Expenses (B Budget)	709,667	644,333	65,335	91%	
187 Rural Sys Total		714,037	645,521	68,516	90%	
190 Fighting Creek	Personnel Expenses	40,069	63,845	(23,776)	159%	[G]
	Operating Expenses (B Budget)	1,324,200	1,722,487	(398,287)	130%	[H]
	Capital Outlay	1,092,518	743,300	349,218	68%	
190 Fighting Creek Total		2,456,787	2,529,633	(72,846)	103%	
Grand Total		69,903,501	67,071,846	2,831,655	96%	

[1] Pursuant to GASB codifications, Financial Statement adjustments were made to comply with Lease Accounting. No cash overages noted in these accounts.

[2] BOCC "002 Department - Personnel Expenses" are detailed on the "County Commissioners' Admin Codes 002, 003, & 004 (Excludes Grants & Projects)" page. Please references the aforementioned page for explanations of budget overages.

[3] Pursuant to GASB codifications, Financial Statement adjustments were made to comply with GAAP guidelines related to compensated absences. No cash overages noted in these accounts.

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

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

(See Note References on Pages 30-34)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	511,761	9,678	502,083	2%	
	Operating Expenses (B Budget)	996,110	697,282	298,828	70%	
	Capital Outlay	-	110,145	(110,145)		[1]
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total		1,507,871	817,105	690,767	54%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	1,505,700	1,734,454	(228,754)	115%	[I]
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		1,505,700	1,734,454	(228,754)	115%	
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	1,377	123	92%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total		1,500	1,377	123	92%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	259,124	287,169	(28,045)	111%	[J]
	Operating Expenses (B Budget)	94,439	81,395	13,044	86%	
	Capital Outlay	43,060	43,167	(107)	100%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total		396,623	411,731	(15,108)	104%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,696,345	1,696,345	-	100%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total		1,696,345	1,696,345	-	100%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	28,800	21,522	7,278	75%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		28,800	21,522	7,278	75%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	366,909	407,507	(40,598)	111%	[K]
	Operating Expenses (B Budget)	144,533	112,203	32,330	78%	
	Capital Outlay	54,717	37,036	17,681	68%	
35.1.002.3 - Parks.Dept.Ops Total		566,159	556,746	9,413	98%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	74,932	47,914	27,018	64%	
	Capital Outlay	18,086	17,361	725	96%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		93,018	65,275	27,743	70%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	250,113	276,861	(26,748)	111%	[2]
	Operating Expenses (B Budget)	4,478,427	2,414,786	2,063,641	54%	
	Capital Outlay	17,090	-	17,090	0%	
60.1.002.2 - SW.Dept Admin Total		4,745,630	2,691,646	2,053,984	57%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	4,834,038	4,821,108	12,930	100%	
	Operating Expenses (B Budget)	41,870	22,622	19,248	54%	
60.1.002.3 - SW.Dept.Ops Total		4,875,908	4,843,729	32,179	99%	
Grand Total		15,449,054	12,839,929	2,609,125	83%	

[1] Pursuant to GASB codifications, Financial Statement adjustments were made to comply with Lease Accounting. No cash overages noted in these accounts.

[2] Pursuant to GASB codifications, Financial Statement adjustments were made to comply with GAAP guidelines related to compensated absences. No cash overages noted in these accounts.

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
County Commissioners' Grants & Projects Budget Status
(See Note References on Pages 30-34)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
001 Elected Officl					
10.1.001.4.803 - GF.BOCC.EO.Grants.5311- RTAP__					
Operating Expenses (B Budget)	-	8,268	(8,268)		Pending Year End Budget JE
10.1.001.4.803 - GF.BOCC.EO.Grants.5311- RTAP__ Total	-	8,268	(8,268)		
001 Elected Offcl Total	-	8,268	(8,268)		
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	48,141	34,526	58%	
10.1.040.5.411 - GF.BOCC.IT.Proj.Mobile Data Terminals SO Patrol__ Total	82,667	48,141	34,526	58%	
10.1.040.5.432 - GF.BOCC.IT.Proj.KC North Remodel IT Costs__					
Capital Outlay	150,000	157,426	(7,426)	105%	[1]
10.1.040.5.432 - GF.BOCC.IT.Proj.KC North Remodel IT Costs__ Total	150,000	157,426	(7,426)	105%	
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging					
Operating Expenses (B Budget)	164,846	18,960	145,886	12%	
Capital Outlay	84,098	6,127	77,971	7%	
Debt Services	-	57,917	(57,917)		
10.1.040.5.46 - GF.BOCC.IT.Proj.OnBase County Imaging Total	248,944	83,004	165,940	33%	
10.1.040.5.49 - GF.BOCC.IT.Proj.VOIP Phone Systm Upgrade					
Operating Expenses (B Budget)	16,500	15,647	853	95%	
Capital Outlay	371,950	345,426	26,524	93%	
10.1.040.5.49 - GF.BOCC.IT.Proj.VOIP Phone Systm Upgrade Total	388,450	361,073	27,377	93%	
10.1.040.5.495 - GF.BOCC.IT.Proj.Jail Camera Replacement Project					
Operating Expenses (B Budget)	-	-	-		
Capital Outlay	56,054	40,462	15,592	72%	
10.1.040.5.495 - GF.BOCC.IT.Proj.Jail Camera Replacement Project Total	56,054	40,462	15,592	72%	
040 IT Total	926,115	690,106	236,009	75%	
10 GF Total	1,014,974	780,405	234,569	77%	
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	53,663	225,910	19%	
11.1.003.5.004 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Admin HVAC FY24__ Total	279,573	53,663	225,910	19%	
11.1.003.5.50 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail Generator FY24__					
Capital Outlay	80,050	9,262	70,788	12%	
11.1.003.5.50 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail Generator FY24__ Total	80,050	9,262	70,788	12%	
11.1.003.5.51 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail Expansion Project FY24__					
Capital Outlay	578,540	525,398	53,143	91%	
11.1.003.5.51 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail Expansion Project FY24__ Total	578,540	525,398	53,143	91%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan					
Operating Expenses (B Budget)	38,308	37,971	337	99%	
Capital Outlay	506,643	-	506,643	0%	
11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total	544,951	37,971	506,980	7%	
11.1.003.5.66 - Repl Resv/Acq.BOCC.Gen Accts.Proj.KC North Remodel__					
Operating Expenses (B Budget)	46,488	66,439	(19,951)	143%	[1]
Capital Outlay	1,401,216	1,324,792	76,424	95%	
11.1.003.5.66 - Repl Resv/Acq.BOCC.Gen Accts.Proj.KC North Remodel__ Total	1,447,704	1,391,231	56,473	96%	
11.1.003.5.69 - Repl Resv/Acq.s.Proj.Justice Building Construction					
Capital Outlay	4,379,731	759,202	3,620,529	17%	
11.1.003.5.69 - Repl Resv/Acq.s.Proj.Justice Building Construction Total	4,379,731	759,202	3,620,529	17%	
11.1.003.5.72 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail 5 Year Plan					
Capital Outlay	650,890	82,870	568,020	13%	
11.1.003.5.72 - Repl Resv/Acq.BOCC.Gen Accts.Proj.Jail 5 Year Plan Total	650,890	82,870	568,020	13%	
003 Gen Accts Total	7,961,439	2,859,597	5,101,842	36%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
County Commissioners' Grants & Projects Budget Status
(See Note References on Pages 30-34)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
11 Repl Resv/Acq Total	7,961,439	2,859,597	5,101,842	36%	
15 JF					
060 Public Defndr					
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant					
Personnel Expenses	285,193	186,883	98,310	66%	
Operating Expenses (B Budget)	305,993	279,979	26,014	91%	
15.1.060.4.70 - JF.BOCC.PD.Indigent Public Def Core Grant Total	591,186	466,862	124,324	79%	
15.1.060.4.71 - JF.BOCC.PD.Grants.Indigent Public Def WL Grant					
Personnel Expenses	977,035	783,440	193,595	80%	
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	784,505	199,603	80%	
060 Public Defndr Total	1,575,294	1,251,367	323,927	79%	
128 JDET Ctr					
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm					
Personnel Expenses	36,231	35,403	828	98%	
Operating Expenses (B Budget)	45,594	32,539	13,055	71%	
15.1.128.4.190 - JDET .Grants.JDC School Lunch Prgrm Total	81,825	67,942	13,883	83%	
128 JDET Ctr Total	81,825	67,942	13,883	83%	
139 Juv Pro					
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants					
Operating Expenses (B Budget)	41,148	41,043	105	100%	
15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total	41,148	41,043	105	100%	
139 Juv Pro Total	41,148	41,043	105	100%	
15 JF Total	1,698,267	1,360,352	337,915	80%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.001 - Pub. Trans.BOCC.Bus Svc.Grants.zFTA ID-2018-001-00 Grant 20.507					
Operating Expenses (B Budget)	-	0	(0)		
20.1.070.4.001 - Pub. Trans.BOCC.Bus Svc.Grants.zFTA ID-2018-001-00 Grant 20.507 Total	-	0	(0)		
20.1.070.4.009 - Public Trans.Bus Svc.Grants.FTA Gen Ctb					
Personnel Expenses	35,874	-	35,874	0%	
20.1.070.4.009 - Public Trans.Bus Svc.Grants.FTA Gen Ctb Total	35,874	-	35,874	0%	
20.1.070.4.010 - Pub. Trans.ITD 5310 Grant 20.513					
Operating Expenses (B Budget)	206,938	67,621	139,317	33%	
Capital Outlay	367,500	-	367,500	0%	
20.1.070.4.010 - Pub. Trans.ITD 5310 Grant 20.513 Total	574,438	67,621	506,817	12%	
20.1.070.4.018 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2024-032-00 Grant 20.507_					
Operating Expenses (B Budget)	-	8,375	(8,375)		Pending Budget JE
20.1.070.4.018 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2024-032-00 Grant 20.507_ Total	-	8,375	(8,375)		
20.1.070.4.021 - Pub. Trans.BOCC.Bus Svc.Grants.zFTA ID-2020-002-00 Grant 20.507					
Operating Expenses (B Budget)	-	2	(2)		
20.1.070.4.021 - Pub. Trans.BOCC.Bus Svc.Grants.zFTA ID-2020-002-00 Grant 20.507 Total	-	2	(2)		
20.1.070.4.023 - Pub. Trans.FTA ID-2022-010-00 Grant 20.507					
Operating Expenses (B Budget)	181,341	181,201	140	100%	
20.1.070.4.023 - Pub. Trans.FTA ID-2022-010-00 Grant 20.507 Total	181,341	181,201	140	100%	
20.1.070.4.024 - Pub. Trans.FTA ID-2022-011-00 Grant 20.507					
Operating Expenses (B Budget)	75,276	25,290	49,986	34%	
Capital Outlay	16,536	-	16,536	0%	
20.1.070.4.024 - Pub. Trans.FTA ID-2022-011-00 Grant 20.507 Total	91,812	25,290	66,522	28%	
20.1.070.4.025 - Pub. Trans.FTA ID-2021-025-00 ARPA 20.507					
Capital Outlay	163,657	-	163,657	0%	
20.1.070.4.025 - Pub. Trans.FTA ID-2021-025-00 ARPA 20.507 Total	163,657	-	163,657	0%	
20.1.070.4.026 - Pub. Trans.FTA ID-2020-008 CARES 20.507					
Personnel Expenses	184,913	148,724	36,189	80%	
Operating Expenses (B Budget)	3,357,772	4,028	3,353,744	0%	
20.1.070.4.026 - Pub. Trans.FTA ID-2020-008 CARES 20.507 Total	3,542,685	152,753	3,389,932	4%	
20.1.070.4.027 - Pub. Trans.FTA ID-2021-026-00 Grant 20.507					
Capital Outlay	324,000	324,000	-	100%	
20.1.070.4.027 - Pub. Trans.FTA ID-2021-026-00 Grant 20.507 Total	324,000	324,000	-	100%	
20.1.070.4.031 - Pub. Trans.BOCC.Bus Svc.Grants.FTA ID-2023-023 Grant 20.507					
Operating Expenses (B Budget)	96,226	61,998	34,228	64%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
County Commissioners' Grants & Projects Budget Status
(See Note References on Pages 30-34)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20.1.070.4.031 - Pub. Trans.BOCC.Bus Svc.Grants.FTA ID-2023-023 Grant 20.507 Total	96,226	61,998	34,228	64%	
20.1.070.4.032 - Pub Trans.BOCC.Bus Svc.Grants.FTA ID-2023-019 Grant 20.507 Operating Expenses (B Budget)	91,794	51,908	39,886	57%	
20.1.070.4.032 - Pub Trans.BOCC.Bus Svc.Grants.FTA ID-2023-019 Grant 20.507 Total	91,794	51,908	39,886	57%	
20.1.070.4.033 - Pub. Trans.BOCC.Bus Svc.Grants.FTA ID-2023-022 Grant 20.507 Personnel Expenses	306,383	237,620	68,763	78%	
Operating Expenses (B Budget)	1,543,109	1,252,536	290,573	81%	
20.1.070.4.033 - Pub. Trans.BOCC.Bus Svc.Grants.FTA ID-2023-022 Grant 20.507 Total	1,849,492	1,490,156	359,336	81%	
20.1.070.4.035 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2024-031 Grant 20.507 Operating Expenses (B Budget)	-	1,427	(1,427)		Pending Budget JE
20.1.070.4.035 - Public Transport.BOCC.Bus Svc.Grants.FTA ID-2024-031 Grant 20.507 Total	-	1,427	(1,427)		
20.1.070.4.039 - Pub. Trans.ITD 5339 Grant 20.526 Operating Expenses (B Budget)	119,356	36,236	83,120	30%	
Capital Outlay	622,257	508,988	113,269	82%	
20.1.070.4.039 - Pub. Trans.ITD 5339 Grant 20.526 Total	741,613	545,224	196,389	74%	
20.1.070.4.084 - Pub. Trans.BOCC.Bus Svc.Grants.zFTA ID-2018-004-00 Grant 20.507 Operating Expenses (B Budget)	-	0	(0)		
20.1.070.4.084 - Pub. Trans.BOCC.Bus Svc.Grants.zFTA ID-2018-004-00 Grant 20.507 Total	-	0	(0)		
070 Bus Svc Total	7,692,932	2,909,956	4,782,976	38%	
20 Public Transport Total	7,692,932	2,909,956	4,782,976	38%	
21 ARPA Recovery Funds					
110 ARPA County Funding					
21.1.110.4.195 - ARPA Recovery Funds.-CARES Cty Wide Exp Personnel Expenses	165,416	119,634	45,782	72%	
Operating Expenses (B Budget)	445,758	10,857	434,901	2%	
Capital Outlay	-	-	-		
21.1.110.4.195 - ARPA Recovery Funds.-CARES Cty Wide Exp Total	611,174	130,491	480,683	21%	
21.1.110.4.197 - ARPA County Funding.Grants.ARPA-Third Party Recipients Operating Expenses (B Budget)	562,288	355,005	207,283	63%	
21.1.110.4.197 - ARPA County Funding.Grants.ARPA-Third Party Recipients Total	562,288	355,005	207,283	63%	
21.1.110.4.69 - ARPA County Funding.Grants.Justice Building Construction Capital Outlay	28,330,225	16,216,487	12,113,738	57%	
21.1.110.4.69 - ARPA County Funding.Grants.Justice Building Construction Total	28,330,225	16,216,487	12,113,738	57%	
110 ARPA County Funding Total	29,503,687	16,701,983	12,801,704	57%	
21 ARPA Recovery Funds Total	29,503,687	16,701,983	12,801,704	57%	
30 Airport					
101 Airport					
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Operating Expenses (B Budget)	11,200	1,201	9,999	11%	
30.1.101.5.27 - Proj.FAA Pavement Maintenance__ Total	11,200	1,201	9,999	11%	
101 Airport Total	11,200	1,201	9,999	11%	
30 Airport Total	11,200	1,201	9,999	11%	
34 Hist Society					
004 Tax Support					
Operating Expenses (B Budget)	30,000	14,999	15,001	50%	
004 Tax Support Total	30,000	14,999	15,001	50%	
34 Hist Society Total	30,000	14,999	15,001	50%	
35 Parks					
002 Dept					
35.1.002.5.153 - Parks.Proj.CO Boat Launch Operating Expenses (B Budget)	-	53,680	(53,680)		Pending Budget JE
35.1.002.5.153 - Parks.Proj.CO Boat Launch Total	-	53,680	(53,680)		
002 Dept Total	-	53,680	(53,680)		
35 Parks Total	-	53,680	(53,680)		

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
County Commissioners' Grants & Projects Budget Status
(See Note References on Pages 30-34)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
50 Constructn					
001 Elected Offcl					
50.1.001.4.804 - Constructn.Grants.Panhandle Village Water ICDBG					
Operating Expenses (B Budget)	485,500	242,830	242,670	50%	
50.1.001.4.804 - Constructn.Grants.Panhandle Village Water ICDBG Total	485,500	242,830	242,670	50%	
001 Elected Offcl Total	485,500	242,830	242,670	50%	
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	53,291	335	99%	
50.1.101.4.831 - Constructn.Airport.Grants.AIP 56 SRE PEMB (Phase II)__ Total	53,626	53,291	335	99%	
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	161,677	7,987	95%	
50.1.101.4.833 - Constructn.Airport .Grants.ITD SRE Bldg SP-COE-01__ Total	169,664	161,677	7,987	95%	
50.1.101.4.834 - Constructn.BOCC.Airport .Grants.AIP 58 Rwy 6/24 (Phase II)__					
Capital Outlay	914,695	922,319	(7,624)	101%	[2]
50.1.101.4.834 - Constructn.BOCC.Airport .Grants.AIP 58 Rwy 6/24 (Phase II)__ Total	914,695	922,319	(7,624)	101%	[2]
50.1.101.4.835 - Constructn.BOCC.Airport .Grants.AIP 59 Taxiway N Sealcoat__					
Capital Outlay	108,739	90,596	18,143	83%	
50.1.101.4.835 - Constructn.BOCC.Airport .Grants.AIP 59 Taxiway N Sealcoat__ Total	108,739	90,596	18,143	83%	
50.1.101.4.836 - Constructn.BOCC.Airport .Grants.AIP 60 SRE Bldg (Phase IIII)__					
Capital Outlay	16,291	17,182	(891)	105%	[3]
50.1.101.4.836 - Constructn.BOCC.Airport .Grants.AIP 60 SRE Bldg (Phase IIII)__ Total	16,291	17,182	(891)	105%	[3]
50.1.101.4.837 - Constructn.BOCC.Airport .Grants.AIP 61 Taxiway C MALSR__					
Capital Outlay	871,953	77,841	794,112	9%	
50.1.101.4.837 - Constructn.BOCC.Airport .Grants.AIP 61 Taxiway C MALSR__ Total	871,953	77,841	794,112	9%	
50.1.101.4.838 - Constructn.BOCC.Airport .Grants.AIP 62 Taxiway C MALSR__					
Operating Expenses (B Budget)	-	538	(538)		
Capital Outlay	4,222,222	389,085	3,833,137	9%	
50.1.101.4.838 - Constructn.BOCC.Airport .Grants.AIP 62 Taxiway C MALSR__ Total	4,222,222	389,623	3,832,599	9%	
101 Airport Total	6,869,487	2,029,287	4,840,200	30%	
155 WW					
50.1.155.4.884 - Constructn.BOCC.WW .Grants.WW-WIF-Spokane Pt Dock Replcmt__					
Capital Outlay	166,320	165,196	1,124	99%	
50.1.155.4.884 - Constructn.BOCC.WW .Grants.WW-WIF-Spokane Pt Dock Replcmt__ Total	166,320	165,196	1,124	99%	
155 WW Total	166,320	165,196	1,124	99%	
50 Constructn Total	7,521,307	2,437,313	5,083,994	32%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
County Commissioners' Grants & Projects Budget Status
(See Note References on Pages 30-34)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr.					
Operating Expenses (B Budget)	-	11,061	(11,061)		
Capital Outlay	858,103	440,661	417,442	51%	
60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total	858,103	451,722	406,381	53%	
182 Ramsey Trnsfr Stn Total	858,103	451,722	406,381	53%	
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	941,552	(137,137)	117%	[4]
60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total	804,415	941,552	(137,137)	117%	
187 Rural Sys Total	804,415	941,552	(137,137)	117%	
190 Fighting Creek					
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr.					
Capital Outlay	2,000,000	157,800	1,842,200	8%	
60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total	2,000,000	157,800	1,842,200	8%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion					
Capital Outlay	10,575,177	5,281,181	5,293,996	50%	
60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total	10,575,177	5,281,181	5,293,996	50%	
190 Fighting Creek Total	12,575,177	5,438,981	7,136,196	43%	
60 SW Total	14,552,878	6,832,255	7,720,623	47%	
Grand Total	69,986,684	33,951,740	36,034,944	49%	

- [1] Project - KC North upgrades/renovations - In Progress
- [2] Grant Project - Runway project, costs exceeding budget
- [3] Grant Project - SRE Building project, costs exceeding budget
- [4] Solid Waste Rural Site expansion - In Progress, Land purchase higher than budgeted.

(*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Clerk's Department Expenditure Budget Status (Includes Projects)

(See Note References on Pages 30-34)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Official						
	Operating Expenses(B-Bdgt)	13,541	6,679	6,862	49%	
001 Elected Official Total		13,541	6,679	6,862	49%	
201-Auditor						
	Personnel Expenses	1,910,801	1,922,378	(11,577)	101%	[L]
	Operating Expenses(B-Bdgt)	82,294	25,937	56,357	32%	
	Capital Outlay	0	980	(980)		[1]
	Debt Services	0	29,020	(29,020)		[1]
201-Auditor Total		1,993,095	1,978,315	14,780	99%	
205-Elections						
	Personnel Expenses	447,995	374,641	73,354	84%	
	Operating Expenses(B-Bdgt)	517,701	414,163	103,538	80%	
205-Elections Total		965,696	788,804	176,892	82%	
209-Recorders						
	Personnel Expenses	431,206	395,515	35,691	92%	
	Operating Expenses(B-Bdgt)	7,750	4,013	3,737	52%	
209-Recorders Total		438,956	399,528	39,428	91%	
10.2.245.3 - GF.Clerk.CO Asst.Ops						
	Personnel Expenses	0	1,796	(1,796)		
	Operating Expenses(B-Bdgt)	0	26	(26)		
10.2.245.3 - GF.Clerk.CO Asst.Ops Total		0	1,822	(1,822)		
40.002 Indigent Admin						
	Personnel Expenses	135,210	73,073	62,137	54%	
	Operating Expenses(B-Bdgt)	6,050	1,627	4,423	27%	
40.002 Indigent Admin Total		141,260	74,700	66,560	53%	
40.245-Indigent Co. Asst						
	Operating Expenses(B-Bdgt)	37,550	26,435	11,115	70%	
40.245-Indigent Co. Asst Total		37,550	26,435	11,115	70%	
45.2.221.3 - District Court Clerk						
	Personnel Expenses	5,260,541	4,977,108	283,433	95%	
	Operating Expenses(B-Bdgt)	40,665	27,769	12,896	68%	
45.2.221.3 - District Court Clerk Total		5,301,206	5,004,877	296,329	94%	
Grand Total		8,891,304	8,281,159	610,145	93%	

Clerk Grants

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.2.205.4.227 - GF.Clerk.EL.Grants.HAVA-2023						
	Operating Expenses (B Budget)	68,880	68,688	192	100%	
10.2.205.4.227 - GF.Clerk.EL.Grants.HAVA-2023 Total		68,880	68,688	192	100%	
Total Admin & Operation		68,880	68,688	192	100%	

Pursuant to GASB codifications, Financial Statement adjustments were made to comply with Lease Accounting. No cash overages noted in these accounts.

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Treasurer's Expenditure Budget Status Report

(See Note References on Pages 30-34)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
001 Elected Official						
	Personnel Expenses	843,342	816,636	26,706	97%	
	Operating Expenses (B Budget)	530,583	201,036	329,547	38%	
001 Elected Official Total		1,373,925	1,017,672	356,253	74%	
Grand Total		1,373,925	1,017,672	356,253	74%	

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Assessor's Expenditure Budget Status Report

(See Note References on Pages 30-34)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
001 Elected Offcl						
	Personnel Expenses	934,116	893,307	40,809	96%	
	Operating Expenses (B Budget)	44,205	37,147	7,058	84%	
001 Elected Offcl Total		978,321	930,455	47,866	95%	
413 DMV-CDA						
	Personnel Expenses	1,589,920	1,561,674	28,246	98%	
	Operating Expenses (B Budget)	26,748	25,379	1,369	95%	
413 DMV-CDA Total		1,616,668	1,587,053	29,615	98%	
417 DMV-PF						
	Operating Expenses (B Budget)	44,310	38,924	5,386	88%	
417 DMV-PF Total		44,310	38,924	5,386	88%	
421 Appraisal						
	Personnel Expenses	2,660,480	2,435,561	224,919	92%	
	Operating Expenses (B Budget)	913,815	468,555	445,260	51%	
421 Appraisal Total		3,574,295	2,904,116	670,179	81%	
425 Land Records						
	Personnel Expenses	712,514	671,717	40,797	94%	
	Operating Expenses (B Budget)	34,753	13,277	21,476	38%	
425 Land Records Total		747,267	684,994	62,273	92%	
Grand Total		6,960,861	6,145,541	815,320	88%	

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Coroner's Expenditure Budget Status Report

(See Note References on Pages 30-34)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Coroner						
	Personnel Expenses	547,705	512,907	34,798	94%	
	Operating Expenses	279,305	272,817	6,488	98%	
	Capital Outlay	70,601	66,429	4,172	94%	
001 Coroner Total		897,611	852,153	45,458	95%	
Grand Total		897,611	852,153	45,458	95%	

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)
(See Note References on Pages 30-34)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
001 Elected Offcl						
	Personnel Expenses	1,615,916	1,624,055	(8,139)	101%	[M]
	Operating Expenses (B Budget)	592,194	272,087	320,107	46%	
	Capital Outlay	-	5,403	(5,403)		[1]
	Debt Services	-	193,321	(193,321)		[1]
001 Elected Offcl Total		2,208,110	2,094,866	113,244	95%	
049 Auto Shop						
	Personnel Expenses	360,760	320,799	39,961	89%	
	Operating Expenses (B Budget)	43,354	34,560	8,794	80%	
	Capital Outlay	14,367	15,721	(1,354)	109%	[N]
049 Auto Shop Total		418,481	371,080	47,401	89%	
114 OEM						
	Personnel Expenses	364,249	365,148	(899)	100%	
	Operating Expenses (B Budget)	32,701	29,211	3,490	89%	
114 OEM Total		396,950	394,359	2,591	99%	
120 911						
	Personnel Expenses	2,645,343	2,786,146	(140,803)	105%	[O]
	Operating Expenses (B Budget)	214,362	177,032	37,330	83%	
120 911 Total		2,859,705	2,963,179	(103,474)	104%	
124 911 - Enhncd Sys						
	Personnel Expenses	730,659	753,634	(22,975)	103%	[P]
	Operating Expenses (B Budget)	1,038,762	728,927	309,835	70%	
	Capital Outlay	958,952	465,692	493,260	49%	
	Debt Services	-	20,722	(20,722)		
124 911 - Enhncd Sys Total		2,728,373	1,968,975	759,398	72%	
603 Civil						
	Personnel Expenses	1,038,971	1,066,689	(27,718)	103%	[Q]
	Operating Expenses (B Budget)	35,712	23,814	11,898	67%	
603 Civil Total		1,074,683	1,090,503	(15,820)	101%	
604 Animal Cntrl						
	Personnel Expenses	234,541	197,636	36,905	84%	
	Operating Expenses (B Budget)	50,278	32,572	17,706	65%	
604 Animal Cntrl Total		284,819	230,207	54,612	81%	
605 Patrol						
	Personnel Expenses	10,402,308	10,061,891	340,417	97%	
	Operating Expenses (B Budget)	1,102,917	1,147,593	(44,676)	104%	[R]
	Capital Outlay	382,461	959,854	(577,393)	251%	[S]
	Debt Services	-	542	(542)		
605 Patrol Total		11,887,686	12,169,880	(282,194)	102%	

Pursuant to GASB codifications, Financial Statement adjustments were made to comply with Lease Accounting. No cash overages noted in these accounts.

Kootenai County
 UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
 Sheriff's Expenditure Budget Status Report (Excludes Grants & Projects)
 (See Note References on Pages 30-34)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
620 Detective						
	Personnel Expenses	2,311,804	2,501,340	(189,536)	108%	[T]
	Operating Expenses (B Budget)	155,257	122,424	32,833	79%	
	Capital Outlay	164,494	139,215	25,279	85%	
620 Detective Total		2,631,555	2,762,978	(131,423)	105%	
625 Drivers Lic						
	Personnel Expenses	836,824	782,044	54,780	93%	[U]
	Operating Expenses (B Budget)	35,821	37,525	(1,704)	105%	
625 Drivers Lic Total		872,645	819,570	53,075	94%	
630 Records						
	Personnel Expenses	812,389	777,554	34,835	96%	
	Operating Expenses (B Budget)	28,104	21,587	6,517	77%	
630 Records Total		840,493	799,141	41,352	95%	
635 SWAT						
	Operating Expenses (B Budget)	79,614	75,687	3,927	95%	
	Capital Outlay	2,967	2,967	0	100%	
635 SWAT Total		82,581	78,654	3,927	95%	
640 Search & Resc						
	Operating Expenses (B Budget)	86,597	118,337	(31,740)	137%	[V]
	Capital Outlay	32,495	32,716	(221)	101%	
640 Search & Resc Total		119,092	151,054	(31,962)	127%	
650 Maint						
	Personnel Expenses	614,296	584,214	30,082	95%	[W] [X]
	Operating Expenses (B Budget)	354,169	358,134	(3,965)	101%	
	Capital Outlay	100,759	115,202	(14,443)	114%	
650 Maint Total		1,069,224	1,057,550	11,674	99%	
660 Jail Ops						
	Personnel Expenses	12,790,592	13,165,326	(374,734)	103%	[Y]
	Operating Expenses (B Budget)	4,966,576	4,798,111	168,465	97%	
	Capital Outlay	456,470	229,350	227,120	50%	
660 Jail Ops Total		18,213,638	18,192,787	20,851	100%	
685 Rec Safety						
	Personnel Expenses	128,698	114,581	14,117	89%	
	Operating Expenses (B Budget)	146,687	77,540	69,147	53%	
685 Rec Safety Total		275,385	192,121	83,264	70%	
Grand Total		45,963,420	45,336,906	626,514	99%	

Pursuant to GASB codifications, Financial Statement adjustments were made to comply with Lease Accounting. No cash overages noted in these accounts.

Kootenai County
 UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
 Sheriff's Drug Seizure Revenue & Expenditures (separate from Sheriff Operation Budget)
 (See Note References on Pages 30-34)

									Note
Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used	Budget	Actual	Bdgt - Actual	% Used	Ref
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure									
Revenue									
Fines and Forfeitures	5,000	(1,742)	(6,742)	-35%	5,000	(1,742)	(6,742)	-35%	
Investment Gain/(Loss)	-	3,246	3,246		-	3,246	3,246		
Revenue Total	5,000	1,504	(3,496)	30%	5,000	1,504	(3,496)		
Expenses									
Operating Expenses (B Budget)									
Other Services and Expenses	5,000	3,407	1,593	68%	5,000	3,407	1,593	68%	
Operating Expense Total	5,000	3,407	1,593	68%	5,000	3,407	1,593	68%	
Expenses Total	5,000	3,407	1,593	68%	5,000	3,407	1,593		
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure									
	10,000	4,911	(1,903)		-	(1,903)	(1,903)		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure									
Revenue									
Fines and Forfeitures	10,000	-	(10,000)	0%	10,000	-	(10,000)	0%	
Fund Balance Appropriation	7,504	-	(7,504)	0%	7,504	-	(7,504)	0%	
Revenue Total	17,504	-	(17,504)	0%	7,504	-	(7,504)		
Expenses									
Operating Expenses (B Budget)									
Materials and Supplies	-	1,905	(1,905)		-	-	-		
Non-Capital Purchases	7,504	4,575	2,929	61%	7,504	-	7,504	0%	
Other Services and Expenses	10,000	-	10,000	0%	10,000	1,905	8,095	19%	
Utilities	-	800	(800)		-	800	(800)		
Operating Expense Total	17,504	7,280	10,224	42%	10,000	2,705	7,295		
Expenses Total	17,504	7,280	10,224	42%	10,000	2,705	7,295		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure									
	35,008	7,280	(7,280)		(2,496)	(2,705)	(209)		
158.6.605.3.654 - Drug Seizure - KCSO.Patrol.Ops.Fed USMS Fugitive TF									
Revenue									
Fines and Forfeitures	25,000	3,243	(21,757)	13%	25,000	3,243	(21,757)	13%	
Revenue Total	25,000	3,243	(21,757)	13%	25,000	3,243	(21,757)		
Expenses									
Personnel Expenses	25,000	3,243	21,757	13%	25,000	3,243	(21,757)	13%	
Expenses Total	25,000	3,243	21,757	13%	25,000	3,243	(21,757)		
158.6.605.3.654 - Drug Seizure - KCSO.Patrol.Ops.Fed USMS Fugitive TF									
	50,000	6,485	-		25,000	3,243	(21,757)		
Net Gain (Loss) KCSO Drug Seizure activity	95,008	18,676	(9,183)		(22,504)	(2,441)	20,063		

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Sheriff's Grants and Projects Budget Status

(See Note References on Pages 30-34)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.6.114.4.107 - GF.Sheriff.OEM.Grants.22HFR1-Kootenai Canfield__						Pending Budget JE
	Operating Expenses (B Budget)	-	59,227	(59,227)		
10.6.114.4.107 - GF.Sheriff.OEM.Grants.22HFR1-Kootenai Canfield__ Total		-	59,227	(59,227)		
10.6.114.4.108 - GF.Sheriff.OEM.Grants.19SSCF & 20SSCF PF Comm/Farrgt__						Pending Budget JE
	Operating Expenses (B Budget)	237,500	141,432	96,068	60%	
10.6.114.4.108 - GF.Sheriff.OEM.Grants.19SSCF & 20SSCF PF Comm/Farrgt		237,500	141,432	96,068	60%	
10.6.114.4.110 - OEM.Grants.21HFR1-Kootenai Hayden Lake__						Pending Budget JE
	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__						Pending Budget JE
	Operating Expenses (B Budget)	78,123	68,037	10,086	87%	
10.6.114.4.113 - OEM.Grants.20HFR1 & 20WFM S Hayden/Vet__ Total		78,123	68,037	10,086	87%	
10.6.114.4.116 - OEM.Grants.19HFR1-Kootenai Loch Haven__						Pending Budget JE
	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__						Pending Budget JE
	Operating Expenses (B Budget)	13,400	12,289	1,111	92%	
10.6.114.4.120 - GF.SH.OEM.Grants.EMPG Overmatch Grant Funds__ Total		13,400	12,289	1,111	92%	
10.6.114.4.123 - GF.SH.OEM.Grants.2022 SHSP SS-00109__						*
	Operating Expenses (B Budget)	91,428	67,216	24,212	74%	
	Capital Outlay	8,125	14,923	(6,798)	184%	
10.6.114.4.123 - GF.SH.OEM.Grants.2022 SHSP SS-00109__ Total		99,553	82,140	17,413	83%	
10.6.114.4.124 - GF.Sheriff.OEM.Grants.2023 SHSP SS-00078__						**
	Operating Expenses (B Budget)	180,666	26,929	153,738	15%	
	Capital Outlay	47,791	18,080	29,711	38%	
10.6.114.4.124 - GF.Sheriff.OEM.Grants.2023 SHSP SS-00078__ Total		228,457	45,009	183,449	20%	
10.6.114.5.131 - GF.Sheriff.OEM.Proj.OEM Donation Projects						Pending Budget JE
	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						Pending Budget JE
	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%	
15.6.605.4.526 - JF.Sheriff.Patrol.Grants.OHV Law Enforcement						Pending Budget JE
	Operating Expenses (B Budget)	2,515	1,772	743	70%	
	Capital Outlay	-	743	(743)		
15.6.605.4.526 - JF.Sheriff.Patrol.Grants.OHV Law Enforcement Total		2,515	2,515	0	100%	
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants						Pending Budget JE
	Operating Expenses (B Budget)	16,707	16,703	4	100%	
15.6.605.4.611 - SH.Patrol.Byrne Equip DJ Grants Total		16,707	16,703	4	100%	

(*) All expenses are eligible under grant guidelines

(**) All expenses funded by community donations

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Sheriff's Grants and Projects Budget Status

(See Note References on Pages 30-34)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
15.6.605.5.621 - SH.Patrol.Proj.Invasive Species Patrol						Pending Budget JE
	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%	
15.6.605.5.622 - JF.Sheriff.Patrol.Proj.Surplus Equipment Cost						
	Operating Expenses (B Budget)	-	1,442	(1,442)		
15.6.605.5.622 - JF.Sheriff.Patrol.Proj.Surplus Equipment Cost Total		-	1,442	(1,442)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety						
	Personnel Expenses	77,150	58,294	18,856	76%	
	Operating Expenses (B Budget)	144,636	153,577	(8,941)	106%	
	Capital Outlay	-	21,379	(21,379)		
37.6.685.4.681-WW.SH.Grants.SMD Boater Safety Total		221,786	233,250	(11,464)	105%	
Grand Total		1,189,994	734,545	455,449	62%	*

(*) All expenses are eligible under grant guidelines

(**) All expenses funded by community donations

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Prosecuting Attorney's Expenditure Budget Status Report

(See Note References on Pages 30-34)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
10.7.050.0 - PA.Civil Division.Admin						[Z]
	Personnel Expenses	1,098,431	1,108,874	(10,443)	101%	
	Operating Expenses (B Budget)	119,127	78,326	40,801	66%	
10.7.050.0 - PA.Civil Division.Admin Total		1,217,558	1,187,200	30,358	98%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						[AA]
	Personnel Expenses	716,464	742,862	(26,398)	104%	
	Operating Expenses (B Budget)	103,433	84,057	19,376	81%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		819,897	826,919	(7,022)	101%	
10.7.137.3 - PA.Juvenile Diversion Ops						[AB]
	Personnel Expenses	435,222	447,393	(12,171)	103%	
	Operating Expenses (B Budget)	13,730	8,987	4,743	65%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		448,952	456,380	(7,428)	102%	
15.7.001.3 - Justice Fund.PA.Operations						
	Personnel Expenses	5,113,493	4,940,173	173,320	97%	
	Operating Expenses (B Budget)	310,571	295,765	14,806	95%	
15.7.001.3 - Justice Fund.PA.Operations Total		5,424,064	5,235,938	188,126	97%	
Total Admin & Operation		7,910,471	7,706,437	204,034	97%	

Prosecutor Grants

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
10.7.137.4.137-Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	12,982	7,725	5,257	60%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		12,982	7,725	5,257	60%	
Total Admin & Operation		12,982	7,725	5,257	60%	

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

District Court Expenditure Budget Status Report

(See Note References on Pages 30-34)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 DC-Elected Offcl					
Personnel Expenses	3,292,893	3,144,761	148,132	96%	
Operating Expenses (B Budget)	803,733	863,299	(59,566)	107%	[AC]
Capital Outlay	18,500	18,500	-	100%	
Total	4,115,126	4,026,561	88,565	98%	
252 Drug Court					
Operating Expenses (B Budget)	70,162	18,085	52,077	26%	
252 Drug Court Total	70,162	18,085	52,077	26%	
253 D.U.I. Court					
Operating Expenses (B Budget)	35,716	41,793	(6,077)	117%	[AD]
253 D.U.I. Court Total	35,716	41,793	(6,077)	117%	
254 Mental Health Court					
Personnel Expenses	116,517	117,520	(1,003)	101%	[AE]
Operating Expenses (B Budget)	88,069	79,698	8,371	90%	
254 Mental Health Court Total	204,586	197,218	7,368	96%	
255 Veteran's Court					
Personnel Expenses	0	14,907	(14,907)		[AF]
255 Veteran's Court Total	0	14,907	(14,907)		
001 DC-Elected Offcl Total	4,425,590	4,298,563	127,027	97%	
Fund 455 Court Interlock Device					
Operating Expenses (B Budget)	15,300	24,377	(9,077)	159%	[AG]
Total	15,300	24,377	(9,077)	159%	
Fund 455 Court Interlock Device Total	15,300	24,377	(9,077)	159%	
Grand Total	4,440,890	4,322,940	117,950	97%	

District Court Grants

Department	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
45.8.001.4.250 - DC Grants.2020 OVW DV Mentor Court Grant	148,547	3,929	144,618	3%	
Operating Expenses (B Budget)	148,547	3,929	144,618	3%	
Total Admin & Operation	148,547	3,929	144,618	3%	

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	8,677,233	8,883,538	206,305	102%
13 Liability Insurance	912,303	915,918	3,615	100%
15 Justice Fund	36,284,281	36,300,106	15,825	100%
30 Airport	-	479	479	-
31 County Fair	-	1,813	1,813	-
32 Noxious Weed Cntrl	351,578	353,836	2,258	101%
33 Health District	1,651,349	1,653,816	2,467	100%
34 Historical Society	28,300	28,545	245	101%
35 Parks	483,589	484,502	913	100%
40 Indigent	-	3	3	-
45 District Court	7,560,118	7,592,897	32,779	100%
46 Revaluation	3,660,992	3,676,005	15,013	100%
47 Emergency Medical System	3,454,572	3,456,947	2,375	100%
49 Aquifer Protection	436,544	441,920	5,376	101%
Grand Total	63,500,859	63,790,323	289,464	100%

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
Property Tax Revenue For Tax Years through 2023, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2020 & Prior	-	2,187	2,187	
	Property Taxes, 2021	-	13,749	13,749	
	Property Taxes, 2022	-	76,189	76,189	
	Property Taxes, 2023	8,637,233	8,558,867	(78,366)	99.1%
	Special Assessment Taxes, 2020 & Prior	-	1,720	1,720	
	Spec'l Assmnt Taxes, 2021	-	1,919	1,919	
	Spec'l Assmnt Taxes, 2022	-	1,991	1,991	
	Spec'l Assmnt Taxes, 2023	-	191,550	191,550	
	Late Prop Tx Chrg & Int.	40,000	35,366	(4,634)	88.4%
10 General Fund Total		8,677,233	8,883,538	206,305	102.4%
13 Liab Ins	Property Taxes, 2020 & Prior	-	232	232	
	Property Taxes, 2021	-	1,638	1,638	
	Property Taxes, 2022	-	6,631	6,631	
	Property Taxes, 2023	912,303	904,065	(8,238)	99.1%
	Late Prop Tx Chrg & Int.	-	3,352	3,352	
13 Liability Insurance Total		912,303	915,918	3,615	100.4%
15 JF	Property Taxes, 2020 & Prior	-	10,659	10,659	
	Property Taxes, 2021	-	74,045	74,045	
	Property Taxes, 2022	-	268,156	268,156	
	Property Taxes, 2023	36,134,281	35,808,728	(325,553)	99.1%
	Late Prop Tx Chrg & Int.	150,000	138,518	(11,482)	92.3%
15 Justice Fund Total		36,284,281	36,300,106	15,825	100.0%
30 Airport	Property Taxes, 2020 & Prior	-	53	53	
	Property Taxes, 2021	-	279	279	
	Late Prop Tx Chrg & Int.	-	147	147	
30 Airport Total		-	479	479	
31 CO Fair	Property Taxes, 2020 & Prior	-	26	26	
	Property Taxes, 2021	-	255	255	
	Property Taxes, 2022	-	1,220	1,220	
	Late Prop Tx Chrg & Int.	-	311	311	
31 County Fair Total		-	1,813	1,813	
32 NWC	Property Taxes, 2020 & Prior	-	113	113	
	Property Taxes, 2021	-	739	739	
	Property Taxes, 2022	-	3,116	3,116	
	Property Taxes, 2023	351,578	348,422	(3,156)	99.1%
	Late Prop Tx Chrg & Int.	-	1,445	1,445	
32 Noxious Weed Control Total		351,578	353,836	2,258	100.6%
33 Health Dist	Property Taxes, 2020 & Prior	-	249	249	
	Property Taxes, 2021	-	1,668	1,668	
	Property Taxes, 2022	-	13,328	13,328	
	Property Taxes, 2023	1,647,849	1,632,910	(14,939)	99.1%
	Late Prop Tx Chrg & Int.	3,500	5,661	2,161	161.8%
33 Health District Total		1,651,349	1,653,816	2,467	100.1%
34 Hist Society	Property Taxes, 2020 & Prior	-	7	7	
	Property Taxes, 2021	-	47	47	
	Property Taxes, 2022	-	228	228	
	Property Taxes, 2023	28,300	28,158	(142)	99.5%
	Late Prop Tx Chrg & Int.	-	105	105	
34 Historical Society Total		28,300	28,545	245	100.9%
35 Parks	Property Taxes, 2020 & Prior	-	123	123	
	Property Taxes, 2021	-	871	871	
	Property Taxes, 2022	-	2,624	2,624	
	Property Taxes, 2023	483,589	479,249	(4,340)	99.1%
	Late Prop Tx Chrg & Int.	-	1,635	1,635	
35 Parks Total		483,589	484,502	913	100.2%

Kootenai County
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024
Property Tax Revenue For Tax Years through 2023, 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	-	1,810	1,810	
	Property Taxes, 2021	-	12,981	12,981	
	Property Taxes, 2022	-	58,536	58,536	
	Property Taxes, 2023	7,560,118	7,491,467	(68,651)	99.1%
	Late Prop Tx Chrg & Int.	-	28,101	28,101	
45 District Court Total		7,560,118	7,592,897	32,779	100.4%
46 Reval	Property Taxes, 2020 & Prior	-	868	868	
	Property Taxes, 2021	-	6,435	6,435	
	Property Taxes, 2022	-	27,299	27,299	
	Property Taxes, 2023	3,660,992	3,627,938	(33,054)	99.1%
	Late Prop Tx Chrg & Int.	-	13,465	13,465	
46 Revaluation Total		3,660,992	3,676,005	15,013	100.4%
47 EMS	Property Taxes, 2020 & Prior	-	934	934	
	Property Taxes, 2021	-	6,558	6,558	
	Property Taxes, 2022	-	26,117	26,117	
	Property Taxes, 2023	3,454,572	3,423,338	(31,234)	99.1%
	Late Prop Tx Chrg & Int.	-	-	-	
47 EMS Total		3,454,572	3,456,947	2,375	100.1%
49 Aquifer Prot	Spec'l Assmnt Taxes, 2020 & Prior	500	555	55	
	Spec'l Assmnt Taxes, 2021	2,000	1,649	(351)	
	Spec'l Assmnt Taxes, 2022	5,500	5,028	(472)	
	Spec'l Assmnt Taxes, 2023	427,544	432,342	4,798	101.1%
	Late Prop Tx Chrg & Int.	1,000	2,346	1,346	234.6%
49 Aquifer Protection Total		436,544	441,920	5,376	101.2%
Grand Total		63,500,859	63,790,323	289,464	100.5%

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Other Non-Property Tax Revenue by Fund

Non Property Tax Revenue				
Fund	Budget	Actual Amount	Difference	% Received
10 General Fund	21,176,274	26,238,688	5,062,414	124%
11 Replacement Resv	-	930,027	930,027	***
13 Liability Insurance	-	48,286	48,286	***
14 Health Insurance	13,015,812	12,842,666	(173,146)	99%
15 Justice Fund	21,679,395	23,333,894	1,654,499	108%
154 Jail Commissary	114,000	347,082	233,082	304%
155 Sheriff Donation	49,594	216,298	166,704	436%
158 KCSO Drug Seizure	40,000	4,746	(35,254)	***
18 Centennial Trail	20,000	20,000	-	100%
19 Tourism Promotion	1,500	1,377	(123)	92%
20 Public Transport	7,455,649	2,966,144	(4,489,505)	40%
21 ARPA Recovery Funds	29,503,687	29,503,686	(1)	100%
30 Airport	1,431,231	1,714,068	282,837	120%
301 Airport Sewer Fund	84,000	99,908	15,908	119%
31 CO Fair	-	-	-	0%
32 Noxious Weed	200	226	26	113%
34 Hist Society	30,000	-	(30,000)	0%
35 Parks	206,500	269,982	63,482	131%
36 Snowmobile	109,300	43,985	(65,315)	40%
37 County Vessel	936,383	606,484	(329,899)	65%
38 Public Access	(34,597)	(30,140)	4,457	87%
40 Indigent fund	-	(100)	(100)	0%
45 District Court	2,150,771	2,365,877	215,106	110%
455 Court Interlock	15,300	15,075	(225)	99%
47 Emergency Medical Svc	239,127	196,361	(42,766)	82%
49 Aquifer Prot	100,000	100,000	-	100%
50 Construction Fund	7,521,307	966,187	(6,555,120)	13%
60 Solid Waste	15,091,855	17,619,838	2,527,983	117%
Grand Total	120,937,288	120,420,646	(516,642)	100%

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Summary Cash Listing

From October 1, 2023 to September 30, 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	73,852,510	66,781,385	24,153,289	
11	Replacement Rsrv/Acquisition Fund	19,423,389	14,583,475	4,225,500	29,781,364	
12	Unemployment Insurance Fund	1,943,265	75,548,063	74,831,307	2,660,022	
13	Liability Insurance Fund	368,535	1,075,396	999,083	444,847	
14	Health Insurance Fund	5,014,211	13,380,134	15,223,795	3,170,549	
15	Justice Fund	18,389,463	70,831,150	73,866,119	15,354,494	
154	Jail Commissary Fund	529,457	360,801	35,256	855,002	
155	Sheriff Donation Fund	80,362	144,256	127,602	97,016	
158	Drug Seizure - KCSO Patrol Fund	107,559	7,028	16,238	98,348	
18	Centennial Trail Fund	179,017	30,000	-	209,017	
19	Tourism Promotion Fund	978	1,377	1,377	978	
20	Public Transportation Fund	86,213	2,627,076	2,494,865	218,424	
21	ARPA Recovery Funds	30,315,307	442,204	13,354,048	17,403,463	
30	Airport Fund	1,657,222	3,155,009	3,845,147	967,084	
301	Airport Sewer Fund	353,987	100,150	98,782	355,356	
31	County Fair Fund	52,879	1,982	174	54,688	
32	Noxious Weed Fund	80,948	362,521	419,977	23,491	
33	Health District Fund	367,919	1,700,376	1,697,998	370,298	
34	Historical Society Fund	16,207	28,585	36,574	8,218	
35	Parks and Recreation Fund	341,649	816,838	737,119	421,367	
36	Snowmobile Fund	68,285	44,282	42,701	69,866	
37	County Vessel Fund	140,383	812,416	710,535	242,265	
38	Public Access Fund	44,579	14,046	44,186	14,439	
40	Indigent Fund	3,141,368	341,581	3,294,360	188,588	
43	Resort Sales Tax Fund	-	-	-	-	
45	District Court Fund	3,594,991	10,086,006	10,302,011	3,378,987	
455	Court Interlock Fund	143,341	15,075	39,813	118,603	
46	Revaluation Fund	1,349,217	3,825,239	3,605,734	1,568,723	
47	Emergency Management Fund	17,824	3,808,355	3,826,057	122	
49	Aquifer Protection Dstr Fund	1,195,164	545,320	478,423	1,262,061	
50	Construction Fund	-	7,055,141	8,382,204	(1,327,063)	(*)
60	Solid Waste Fund	46,362,530	18,783,828	21,165,972	43,980,386	
862	Sheriff Evidence Trust Fund	7,663	37,229	3,541	41,351	
880	PA Civil Forfeiture Trust Fund	49,622	28,949	32,584	45,987	

(*) 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 4th Quarter FY 2024 ending September 30, 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	37,023,067	(28,589,117)	8,433,949	22,609,274	
11 Replacement Resv/Acq	30,603,604	1,764,874	(2,859,597)	(1,094,722)	29,508,882	
13 Liability Insurance	366,353	1,072,945	(994,451)	78,494	444,847	
14 Health Insurance	3,796,999	12,842,666	(14,910,803)	(2,068,137)	1,728,861	
15 Justice Fund	13,669,601	60,308,319	(59,620,785)	687,534	14,357,134	
154 Jail Commissary	541,464	347,082	(34,403)	312,679	854,143	
155 Sheriff Donation	-	216,298	(118,947)	97,351	97,351	
158 Sheriff Drug Seizure	107,490	4,746	(13,930)	(9,183)	98,306	
18 Centennial Trail	179,017	30,000	-	30,000	209,017	
19 Tourism Promo	978	1,377	(1,377)	-	978	
20 Public Transport	-	2,966,144	(2,909,956)	56,188	56,188	
21 ARPA Recovery Funds	-	29,503,686	(16,701,983)	12,801,704	12,801,704	
30 Airport	1,912,983	1,968,945	(2,824,872)	(855,926)	1,057,057	
301 Airport Sewer Fund	316,382	99,908	(64,995)	34,913	351,295	
31 County Fair	53,107	1,581	-	1,581	54,688	
32 Noxious Weed Ctrl	78,512	355,222	(411,731)	(56,509)	22,003	
33 Health District	370,294	1,696,349	(1,696,345)	4	370,298	
34 Historical Society	16,239	28,500	(36,521)	(8,021)	8,218	
35 Parks	332,587	757,477	(675,700)	81,776	414,364	
36 Snowmobile	66,569	44,076	(39,968)	4,108	70,677	
37 County Vessel	332,917	603,435	(706,384)	(102,949)	229,968	
38 Public Access	44,579	(30,140)	-	(30,140)	14,439	
40 Indigent	176,353	2,360	(101,135)	(98,774)	77,579	
45 District Court	3,316,817	9,219,538	(9,307,369)	(87,831)	3,228,986	
455 Court Interlock	142,305	75	(24,377)	(24,302)	118,003	
46 Revaluation	1,303,544	3,706,775	(3,589,109)	117,666	1,421,210	
47 Emergency Medical Services	64,172	3,725,763	(3,789,812)	(64,050)	122	
49 Aquifer Protection	1,068,046	505,010	(381,827)	123,182	1,191,229	
50 Construction	-	966,187	(2,437,313)	(1,471,127)	(1,471,127)	(*)
60 Solid Waste	38,005,830	16,716,467	(19,931,239)	(3,214,772)	34,791,058	
Grand Total	111,042,067	186,448,731	(172,774,046)	13,674,685	124,716,753	

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

Kootenai County

UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

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

(See Note References on Pages 30-34)

State Revenue Sharing and Interest	2023			2024		
	Budgeted	Actual	Bdgt to Actl	Budgeted	Actual	Bdgt to Actl
4302 - State Revenue Sharing [1]	8,597,400	8,655,832	58,432	8,735,400	6,339,175	(2,396,225)
4303 - State Sales Tax [1]	8,455,792	8,642,974	187,182	8,903,501	7,575,869	(1,327,632)
4306 - State Liquor Apportionment	4,200,000	4,196,926	(3,074)	4,220,000	4,117,736	(102,264)
4820 - Interest	1,340,000	6,007,769	4,667,769	4,000,000	8,455,489	4,455,489
4821 - Unrealized Market Gain/(Loss) on Investments	-	(118,048)	(118,048)	-	2,565,853	2,565,853
Total State Revenue Sharing and Interest	22,593,192	27,385,452	4,792,260	25,858,901	29,054,123	3,195,222

[1] As of September 30, 2024 only 3 of 4 quarters of FY 2024 sales tax revenue has been received from the State of Idaho

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Departments that have significant expenditures exceeding 100% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2024		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments:						
010 B & G	Personnel Expenses	705,007	684,082	20,925	97%	
	Operating Expenses (B Budget)	292,426	314,080	(21,654)	107%	[A]
010 B & G Total		997,433	998,162	(729)	100%	
040 IT	Personnel Expenses	1,746,257	1,759,158	(12,901)	101%	[B]
	Operating Expenses (B Budget)	1,793,467	1,493,502	299,965	83%	
	Capital Outlay	575,883	253,604	322,279	44%	
	Debt Services	-	17,484	(17,484)		
040 IT Total		4,115,607	3,523,749	591,858	86%	
056 Health Ins	Operating Expenses (B Budget)	13,005,612	14,623,691	(1,618,079)	112%	[C]
	Capital Outlay	255,000	284,075	(29,075)	111%	
056 Health Ins Total		13,260,612	14,907,766	(1,647,154)	112%	
101 Airport	Personnel Expenses	934,429	1,014,374	(79,945)	109%	[D]
	Operating Expenses (B Budget)	1,033,341	1,315,247	(281,906)	127%	[E]
	Capital Outlay	493,625	559,045	(65,420)	113%	[F]
101 Airport Total		2,461,395	2,888,666	(427,271)	117%	
190 Fighting Creek	Personnel Expenses	40,069	63,845	(23,776)	159%	[G]
	Operating Expenses (B Budget)	1,324,200	1,722,487	(398,287)	130%	[H]
	Capital Outlay	1,092,518	743,300	349,218	68%	
190 Fighting Creek Total		2,456,787	2,529,633	(72,846)	103%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin	Operating Expenses (B Budget)	1,505,700	1,734,454	(228,754)	115%	[I]
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		1,505,700	1,734,454	(228,754)	115%	

Over Budget Explanation:

[A] BOCC, Building & Grounds: Operating - Over budget, \$18.6k for janitorial services

[B] BOCC, IT: Personnel Expenses - Over-Budget, Exempt Salaries (\$9.1k, vacation payout during year of \$9.5k), Regular Salaries (\$1.1k), Overtime (\$1.2k)

[C] BOCC, Health Insurance: Operating - Over-Budget, Medical/Rx, Dental, & Vision claims exceeded budget by a combined \$1.632mil

[D] BOCC, Airport: Personnel - Salaries are overspent by \$47.9k (Exempt - \$15.4k, Regular Staff - \$3.7k, Seasonal - \$17k, Emp. Bonuses - \$2k, Overtime - \$9.9k), Employee taxes were overspent by a combined total of \$32k as a result of salaries overspent

[E] BOCC, Airport: Operating - Non-Capital/Safety Equipment overspent a combined \$82k. Consultants, Legal Services & Other professional services overspent a combined \$97k. Utilities overspent \$17k, Minor Repairs/Renovations (landing lights, fencing) overspent \$86.5k

[F] BOCC, Airport: Capital Outlay - Unbudgeted \$334,000 in Construction in Progress - Airport-Twy C MALSR (Pre-Grant), overspent \$20k for airport ramp painting

[G] BOCC, Fighting Creek: Personnel - Overtime overspent \$15.4k & Group insurance has \$7.2k in unbudgeted expenses. Group Insurance historically reported as part of 60.002

[H] BOCC, Fighting Creek: Operating - Over Budget, Maint. & Repairs, Maint. Supplies, Plumbing & Piping and Equipment rental are over budget by \$291.4k, \$121.1k, \$46.4k, and 22.8k, respectively

[I] BOCC, General Justice Fund: Operating - Over Budget on judge ordered Conflict Attorney's by \$428.5k

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Departments that have significant expenditures exceeding 100% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2024		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments (Continued):						
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	259,124	287,169	(28,045)	111%	[J]
	Operating Expenses (B Budget)	94,439	81,395	13,044	86%	
	Capital Outlay	43,060	43,167	(107)	100%	
	32.1.002.3 - NWC.BOCC.Dept.Ops Total	396,623	411,731	(15,108)	104%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	366,909	407,507	(40,598)	111%	[K]
	Operating Expenses (B Budget)	144,533	112,203	32,330	78%	
	Capital Outlay	54,717	37,036	17,681	68%	
	35.1.002.3 - Parks.Dept.Ops Total	566,159	556,746	9,413	98%	

Clerk:

201-Auditor						
	Personnel Expenses	1,910,801	1,922,378	(11,577)	101%	[L]
	Operating Expenses(B-Bdgt)	82,294	25,937	56,357	32%	
	Capital Outlay	-	980	(980)		
	Debt Services	-	29,020	(29,020)		
	201-Auditor Total	1,993,095	1,978,315	14,780	99%	

Sheriff Departments:

001 Elected Offcl						
	Personnel Expenses	1,615,916	1,624,055	(8,139)	101%	[M]
	Operating Expenses (B Budget)	592,194	272,087	320,107	46%	
	Capital Outlay	-	5,403	(5,403)		
	Debt Services	-	193,321	(193,321)		
	001 Elected Offcl Total	2,208,110	2,094,866	113,244	95%	

049 Auto Shop						
	Personnel Expenses	360,760	320,799	39,961	89%	
	Operating Expenses (B Budget)	43,354	34,560	8,794	80%	
	Capital Outlay	14,367	15,721	(1,354)	109%	[N]
	049 Auto Shop Total	418,481	371,080	47,401	89%	

Over Budget Explanation:

[J] **BOCC, NWC:** Personnel - Overbudget \$28k primarily from employee taxes/benefits (SS/Medicare, retirement, unemployment insurance, etc.)

[K] **BOCC, Parks & Rec:** Personnel - Overbudget on regular salaries by \$28.7k, net of overtime, & employee taxes of \$11.6k as a result of the aforementioned salary overage

Clerk:

[L] **Clerk, Auditor:** Personnel - Exempt salaries exceeded budget by \$12.3k, unanticipated vacation payouts totalling \$15.6k

Sheriff:

[M] **Sheriff, Elected Official & Admin:** Personnel - Overbudget on salaries by a combined amount of \$11.3k, overtime overspent \$4.9k

[N] **Sheriff, Auto Shop: Capital Outlay** - Budgeted, overspent on equipment and machinery by \$1.3k

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Departments that have significant expenditures exceeding 100% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2024		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Sheriff Departments (Continued):						
120 911						
	Personnel Expenses	2,645,343	2,786,146	(140,803)	105%	[O]
	Operating Expenses (B Budget)	214,362	177,032	37,330	83%	
120 911 Total		2,859,705	2,963,179	(103,474)	104%	
124 911 - Enhncd Sys						
	Personnel Expenses	730,659	753,634	(22,975)	103%	[P]
	Operating Expenses (B Budget)	1,038,762	728,927	309,835	70%	
	Capital Outlay	958,952	465,692	493,260	49%	
	Debt Services	-	20,722	(20,722)		
124 911 - Enhncd Sys Total		2,728,373	1,968,975	759,398	72%	
603 Civil						
	Personnel Expenses	1,038,971	1,066,689	(27,718)	103%	[Q]
	Operating Expenses (B Budget)	35,712	23,814	11,898	67%	
603 Civil Total		1,074,683	1,090,503	(15,820)	101%	
605 Patrol						
	Personnel Expenses	10,402,308	10,061,891	340,417	97%	
	Operating Expenses (B Budget)	1,102,917	1,147,593	(44,676)	104%	[R]
	Capital Outlay	382,461	959,854	(577,393)	251%	[S]
	Debt Services	-	542	(542)		
605 Patrol Total		11,887,686	12,169,880	(282,194)	102%	
620 Detective						
	Personnel Expenses	2,311,804	2,501,340	(189,536)	108%	[T]
	Operating Expenses (B Budget)	155,257	122,424	32,833	79%	
	Capital Outlay	164,494	139,215	25,279	85%	
620 Detective Total		2,631,555	2,762,978	(131,423)	105%	
625 Drivers Lic						
	Personnel Expenses	836,824	782,044	54,780	93%	
	Operating Expenses (B Budget)	35,821	37,525	(1,704)	105%	[U]
625 Drivers Lic Total		872,645	819,570	53,075	94%	
640 Search & Resc						
	Operating Expenses (B Budget)	86,597	118,337	(31,740)	137%	[V]
	Capital Outlay	32,495	32,716	(221)	101%	
640 Search & Resc Total		119,092	151,054	(31,962)	127%	

Over Budget Explanation:

[O] Sheriff, 911: Personnel - Exempt salaries unbudgeted expenses of \$16k (promoted employee brought in to fill in). Unbudgeted hiring bonus expenses of \$212.5k, Overtime salaries over-budget \$190.6k, Regular salaries underspent \$234.1k

[P] Sheriff, 911 Enhanced: Personnel - Exempt and Regular salaries overspent by combined \$5.8k, unbudgeted overtime expenses of \$13.5k, employee taxes/benefits overbudget by \$2.8k

[Q] Sheriff, Civil: Personnel - Regular salaries, overtime, & employee taxes/benefits overspent \$19k, \$5.6k, and \$3k, respectively

[R] Sheriff, Patrol: Operating - Non-Capital Equipment overbudget \$38k, unbudgeted insurance deductibles of \$23k

[S] Sheriff, Patrol: Capital Outlay - Overbudget \$600k in vehicles for partial payment of new patrol cars and outfitting

[T] Sheriff, Detective: Personnel - Regular staff & Overtime over-budget by \$114.8k and \$21.2k, respectively. Unbudgeted expenses for Temp/Seasonal salaries of \$14.5k. Unbudgeted employee taxes/benefits of \$39k

[U] Sheriff, Driver's License: Operating - Overbudget on security services by \$2.5k

[V] Sheriff, Search & Rescue: Operating - Non-Capital Equipment over budget by \$30.4k

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Departments that have significant expenditures exceeding 100% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2024		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Sheriff Departments (Continued):						
650 Maint						
	Personnel Expenses	614,296	584,214	30,082	95%	
	Operating Expenses (B Budget)	354,169	358,134	(3,965)	101%	[W]
	Capital Outlay	100,759	115,202	(14,443)	114%	[X]
650 Maint Total		1,069,224	1,057,550	11,674	99%	
660 Jail Ops						
	Personnel Expenses	12,790,592	13,165,326	(374,734)	103%	[Y]
	Operating Expenses (B Budget)	4,966,576	4,798,111	168,465	97%	
	Capital Outlay	456,470	229,350	227,120	50%	
660 Jail Ops Total		18,213,638	18,192,787	20,851	100%	
Prosecuting Attorney:						
10.7.050.0 - PA.Civil Division.Admin						
	Personnel Expenses	1,098,431	1,108,874	(10,443)	101%	[Z]
	Operating Expenses (B Budget)	119,127	78,326	40,801	66%	
10.7.050.0 - PA.Civil Division.Admin Total		1,217,558	1,187,200	30,358	98%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin						
	Personnel Expenses	716,464	742,862	(26,398)	104%	[AA]
	Operating Expenses (B Budget)	103,433	84,057	19,376	81%	
10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total		819,897	826,919	(7,022)	101%	
10.7.137.3 - PA.Juvenile Diversion Ops						
	Personnel Expenses	435,222	447,393	(12,171)	103%	[AB]
	Operating Expenses (B Budget)	13,730	8,987	4,743	65%	
10.7.137.3 - PA.Juvenile Diversion Ops Total		448,952	456,380	(7,428)	102%	
District Court Judges:						
001 DC-Elected Offcl						
	Personnel Expenses	3,292,893	3,144,761	148,132	96%	
	Operating Expenses (B Budget)	803,733	863,299	(59,566)	107%	[AC]
	Capital Outlay	18,500	18,500	-	100%	
001 DC-Elected Offcl		4,115,126	4,026,561	88,565	98%	

Over Budget Explanation:

[W] Sheriff, Maint: Operating - Legal Notices & Office Supplies overbudget \$1.5k & \$2.1k respectively

[X] Sheriff, Maint.: Capital Outlay - Overbudget by \$14k on improvements other than buildings

[Y] Sheriff, Jail Operations: Personnel - Overbudget on overtime budget by \$1.2mil, under budget on regular staff salaries by \$750.3k (1.5x750k=\$1.125mil)

Prosecuting Attorney:

[Z] Prosecuting Attorney, Civil: Personnel - Exempt salaries over-budget by \$11.6k

[AA] Prosecuting Attorney, HR: Personnel - Regular salaries & Employee taxes/benefits overspent by \$4.3k and \$22.9k, respectively. \$15.2k of employee taxes/benefits overspending is the result of Q3 Unemployment bill from the State of Idaho

[AB] Prosecuting Attorney, Juvenile Diversion: Personnel - Retirement expense, Seasonal/temp salaries, and regular staff salaries overspent \$7.1k, \$3k, & \$1.1k, respectively

District Court Judges:

[AC] District Court Judges, Elected Officials - Admin: Operating - Mental Health Services and Legal services overspent by \$60.4k and \$37.7k, respectively. Mental health services are court ordered

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 4th Quarter FY 2024 ending September 30, 2024

Departments that have significant expenditures exceeding 100% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2024		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
District Court Judges(Continued):						
253 D.U.I. Court						
	Operating Expenses (B Budget)	35,716	41,793	(6,077)	117%	[AD]
253 D.U.I. Court Total		35,716	41,793	(6,077)	117%	
254 Mental Health Court						
	Personnel Expenses	116,517.00	117,519.69	(1,002.69)	101%	[AE]
	Operating Expenses (B Budget)	88,069.00	79,697.96	8,371.04	90%	
254 Mental Health Court Total		204,586.00	197,217.65	7,368.35	96%	
255 Veteran's Court						
	Personnel Expenses	-	14,907	(14,907)		[AF]
255 Veteran's Court Total		-	14,907	(14,907)		
Fund 455 Court Interlock Device						
	Operating Expenses (B Budget)	15,300	24,377	(9,077)	159%	[AG]
Fund 455 Court Interlock Device Total		15,300	24,377	(9,077)	159%	

Over Budget Explanation:

[AD] District Court Judges, D.U.I. Court: Operating - Drug Testing (court ordered) overspent \$9.1k

[AE] District Court Judges, Mental Health Court: Personnel - Regular staff and overtime overspent \$382 & \$497, respectively

[AF] District Court Judges, Veteran's Court: Personnel - Unbudgeted employee for August and September totaling \$10.5k in unbudgeted

[AG] District Court, Court Interlock Device: Operating - Budgeted, overspent, \$8.9K in court ordered professional services

Kootenai County
Schedule of Grant Activity, through September 30, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match		Financial Reporting					Grant Period	
					Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Last Report Period End	Next Report Period End		Org Set
								Sent	Due		
AIP Gaston Patterson/Kim Stevenson COMPLETE	FAA NO 3-16-0010-048 AIP 48 Decouple Rwy / Taxiway D	\$1,861,805		\$0	\$156,773	\$1,705,032	4/16/2024	6/30/2024 7/31/2024	—	7/21/2020 - 7/21/2024 50.1.101.4.818	
AIP Gaston Patterson/Kim Stevenson COMPLETE	FAA NO 3-16-0010-052 AIP 52 SRE Building	\$399,397		\$0	\$14,490	\$384,907	10/23/2023	6/30/2024 7/31/2024	—	8/26/2021 - 8/26/2025 50.1.101.4.822	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-054 AIP 54 Electrical Improvements	\$470,031	Hard-Dollar State	\$26,113 \$26,113	\$19,266	\$502,991	4/16/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	7/11/2022 - 7/11/2026 50.1.101.4.829	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-055 AIP 55 Runway 6/24 & Construction Taxiway B4	\$336,290	Hard-Dollar State	\$18,683 \$18,683	\$5,009	\$368,647	12/22/2023	9/30/2024 10/31/2024	12/31/2024 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 SRE PEMB (Phase II)	\$961,764	Hard-Dollar State	\$53,431 \$53,431	\$335	\$1,068,292	12/13/2023	9/30/2024 10/31/2024	12/31/2024 1/31/2024	9/6/2022 - 9/6/2026 50.1.101.4.831	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-057 AIP 57 SRE PEMB (Phase III)	\$322,200	Hard-Dollar State	\$17,900.00 \$17,899.99	\$0	\$358,000	1/26/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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 Runway 6/24 (Phasell)	\$4,644,130	Hard-Dollar State	\$258,007 \$258,007	\$0	\$5,160,144	6/7/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	6/13/2023 - 6/13/2027 50.1.101.4.834 100% Funds Used	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-059 AIP 59 Taxiway N Sealcoat	\$325,252	Hard-Dollar State	\$18,070 \$18,070	\$18,144	\$343,248	9/17/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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	\$0	\$456,206	12/13/2023	9/30/2024 10/31/2024	12/31/2024 1/31/2024	8/8/2023 - 8/8/2027 50.1.101.4.836 100% Funds Used	
AIP Gaston Patterson/Kim Stevenson	ID Transportation Dept L238COE SP-COE-01 SRE Building	\$300,000		\$0	\$7,987	\$292,013	8/2/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	7/19/2022 - 6/30/2026 50.1.101.4.833	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-061 AIP 61 Taxiway C MALSR - BIL	\$784,757	Hard-Dollar State	\$43,598 \$43,598	\$794,111	\$77,841	9/17/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	8/20/2024 - 8/20/2028 50.1.101.4.837	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-062 AIP 62 Taxiway C MALSR - DIS	\$3,800,000	Hard-Dollar State	\$211,111 \$211,111	\$3,832,599	\$389,623	9/19/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	9/9/2024 - 9/9/2028 50.1.101.4.838	
AMP Keith Hutcheson	DOJ 15JOVW-22-GG-00234-JFFX OVV CTIP Grant	\$7,656		\$0	\$7,656	\$0	—	9/30/2024 10/31/2024	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	\$12,801,179	\$19,383,521	7/28/2022	9/30/2024 10/31/2024	12/31/2024 1/31/2024	3/1/2021 - 12/31/2026 21.1.110.4.195 21.1.110.4.69 & 21.1.110.4.197	

Kootenai County
Schedule of Grant Activity, through September 30, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period
				Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Last Report Period End	Next Report Period End	Org Set	
							Sent	Due		
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	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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	\$3,389,933	\$1,157,680	1/31/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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	9/30/2024 10/31/2024	12/31/2024 1/31/2024	9/8/2021 - 20.1.070.4.025	
BOCC Chad Ingle COMPLETE	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	5/3/2024	3/31/2024 4/30/2024	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	\$0	\$1,409,016	8/2/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	8/16/2022 - 20.1.070.4.023 100% Funds Used
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	\$65,389	\$559,611	5/3/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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	\$37,523	\$62,477	8/2/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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	\$9,462	\$1,936,418	8/2/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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	\$28,501	\$71,499	8/2/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	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	\$83,433	\$142,817	9/19/2024	9/30/2024 10/31/2024	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	_____	9/30/2024 10/31/2024	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	_____	9/30/2024 10/31/2024	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	_____	9/30/2024 10/31/2024	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	\$0	\$411,500	7/8/2024	9/30/2024 10/31/2024	_____	10/1/2019 - 9/30/2024 20.1.070.4.039 100% Funds Used

Kootenai County
Schedule of Grant Activity, through September 30, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match		Financial Reporting					
					Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Last Report Period End	Next Report Period End	Grant Period
								Sent	Due	
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	5/13/2024	9/30/2024 10/31/2024	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	\$68,266	\$50,484	5/13/2024	9/30/2024 10/31/2024	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	\$242,670	\$257,330	8/12/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	2/15/2022 - 5/31/2025 50.1.001.4.804
BOCC Leighanna Keiser	ID State Historical Society CLG-2022-04 Historic Preservation	\$15,000	In-Kind	\$15,000	\$1	\$29,999	—	9/30/2024 10/31/2024	—	10/1/2021 - 9/30/2024 34.1.004.4.176
ELECTIONS Asa Gray	ID Secretary of State EAC-ELSEC22ID-01-04 2023 HAVA Elections Security	\$55,104	Hard-Dollar	\$13,776	\$0	\$68,880	—	9/30/2024 10/31/2024	12/31/2024 1/31/2024	8/21/2023 - 12/31/2026 10.2.205.4.227
DISTRICT COURT Mark Heid	DOJ 2020-TA-AX-K004 OVW DV Mentor Court Grant	\$149,824		\$0	\$144,618	\$5,206	7/8/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	10/01/2020 - 9/30/2025 45.8.001.4.250
JUV DIV Norma Blanchette COMPLETE	ID Office of Drug Policy SFY22-Sub Abuse Substance Abuse Prevention	\$7,128		\$0	\$303	\$6,825	7/11/2022	6/30/2022 7/31/2022	—	7/1/2021 - 6/30/2022 10.7.137.4.137
JUV DIV Norma Blanchette COMPLETE	ID Office of Drug Policy SFY23-Sub Abuse Substance Abuse Prevention	\$7,578		\$0	\$146	\$7,432	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	\$803	\$5,550	6/28/2024	6/30/2023 7/31/2023	—	7/1/2023 - 6/30/2024 10.7.137.4.137
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY25-Sub Abuse Substance Abuse Prevention	\$4,004		\$0	\$4,004	\$0	—	9/30/2024 10/31/2024	12/31/2024 1/31/2024	7/1/2024 - 6/30/2025 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	\$57,760	\$42,240	6/27/2024	9/30/2024 10/31/2024	11/30/2024 12/31/2024	2-29-2024 - 12/26/2024 10.6.114.4.108
OEM Tiffany Westbrook	ID Dept of Lands 20SSCF-02-Kootenai 2020 WUI HFR Post Falls Community	\$125,000	Hard-Dollar/ In-Kind	\$12,500	\$35,808	\$101,692	6/27/2024	9/30/2024 10/31/2024	11/30/2024 12/31/2024	12/21/2023 - 11/30/2024 10.6.114.4.108
OEM Tiffany Westbrook COMPLETE	ID Dept of Lands 20HFR1-Kootenai 2020 WUI HFR SE Hayden Lake	\$55,000		\$0	\$2,019	\$52,981	8/21/2024	9/30/2024 10/31/2024	11/30/2024 12/31/2024	5/24/2023 - 11/30/2024 10.6.114.4.113

Kootenai County
Schedule of Grant Activity, through September 30, 2024

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						
				Remaining Grant Award Funds *Including Match	Life-to-Date Expenses *Including Match	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
							Sent	Due		Org Set
OEM Tiffany Westbrook	ID Dept of Lands 20WFM-Kootenai 2020 WUI WFM Veterans Centennial	\$25,000	In-Kind / Prog Inc	\$10,752	\$13,201	\$22,551	8/14/2024	9/30/2024 10/31/2024	11/30/2024 12/31/2024	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	8/16/2024	9/30/2024 10/31/2024	11/30/2024 12/31/2024	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	\$95,774	\$59,227	---	9/30/2024 10/31/2024	12/31/2024 1/31/2024	7/23/2023 - 11/30/2025 10.6.114.4.107
OEM Tiffany Westbrook	ID Dept of Lands 23WFM-Kootenai 2023 WUI WFM Tubbs Hill	\$240,000	Hard-Dollar/ In-Kind	\$24,000	\$264,000	\$0	---	9/30/2024 10/31/2024	12/31/2024 1/31/2024	5/23/2024 - 11/30/2026 10.6.114.4.117
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2020-EP-00003 2020 EMPG	\$130,297	Hard-Dollar	\$108,391	\$1,111	\$237,577	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	ID Office of Emergency Management 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
	COMPLETE									100% Funds Used
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2022-EP-00005 2022 EMPG	\$117,723	Hard-Dollar	\$112,812	\$4,911	\$225,624	9/19/2024	9/30/2024 10/31/2024	---	10/1/2021 - 9/1/2023 10.6.114.2
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2022-SS-00109 2022 SHSP	\$219,521		\$0	\$17,413	\$202,108	8/28/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	9/1/2022 - 2/28/2025 10.6.114.4.123
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2023-EP-00003 2023 EMPG	\$100,356	Hard-Dollar	\$100,356	\$0	\$200,712	---	9/30/2024 10/31/2024	12/31/2024 1/31/2024	10/1/2022 - 9/1/2024 10.6.114.2
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2023-SS-00078 2023 SHSP	\$228,457		\$0	\$183,449	\$45,009	8/16/2024	9/30/2024 10/31/2024	12/31/2024 1/31/2024	9/1/2023 - 2/28/2026 10.6.114.4.124
OEM Tiffany Westbrook	ID Office of Emergency Management 23NONE853 North Kootenai Water & Sewer - 4589 HMGP	\$377,986	In-Kind	\$41,998	\$419,985	\$0	---	9/30/2024 10/31/2024	12/31/2024 1/31/2024	7/25/2023 - 1/4/2025 50.1.001.4.840
PARKS & WATERWAYS Nick Snyder	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	---	7/1/2023 - 6/30/2024 50.1.155.4.884
	COMPLETE									
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2023 IDG 2023 Indigent Defense	\$1,652,069		\$0	\$0	\$1,652,069	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
	COMPLETE									100% Funds Used
PUBLIC DEFENDER Anne Taylor	ID Public Defense Comm FY2024 IDG 2024 Indigent Defense	\$491,800		\$0	\$0	\$491,800	10/19/2023	9/30/2024 10/31/2024	---	10/1/2023 - 9/30/2024 15.1.060.4.70 15.1.060.4.71
	COMPLETE									100% Funds Used

Kootenai County
Schedule of Grant Activity, through September 30, 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		
SHERIFF Andrea Littlefield	US Dept of Justice 15PBJA-22-GG-02603-JAGX JAG Program-FY22	\$21,707	\$0	\$4	\$21,703	---	9/30/2024 10/31/2024	---	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 Stephanie Drobny	Dept of Agriculture 2024 Invasive Species Invasive Species	\$272,181	\$0	\$223,330	\$48,851	7/15/2024	9/30/2024 10/31/2024	10/31/2024 11/10/2024	5/27/2024 - 10/31/2024 15.6.605.4.621	
SHERIFF Andrea Littlefield	Idaho Dept of Parks & Rec 2024-FFY24 RBS Boater Safety	\$147,857	Hard-Dollar	\$73,929	\$0	\$221,786	---	9/30/2024 10/31/2024	---	10/1/2023 - 9/30/2024 37.6.685.4.681
100% Funds Used										
SHERIFF Stephane Drobny	Idaho Transportation Dept FY24 Traffic Mobilization Hwy Safety Mobilization	\$25,589	\$0	\$0	\$25,589	7/19/2024	9/19/2024	Variable	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	9/30/2024 10/31/2024	10/31/2024 11/30/2024	11/1/2022 - 10/31/2024 10.6.124.4.627	
GRAND TOTALS		\$62,732,938 Total Grant Fund Awards	\$4,089,773 Total Grant Match	\$24,753,996 Total Remaining Funds	\$42,068,715 Total Current Expenses					