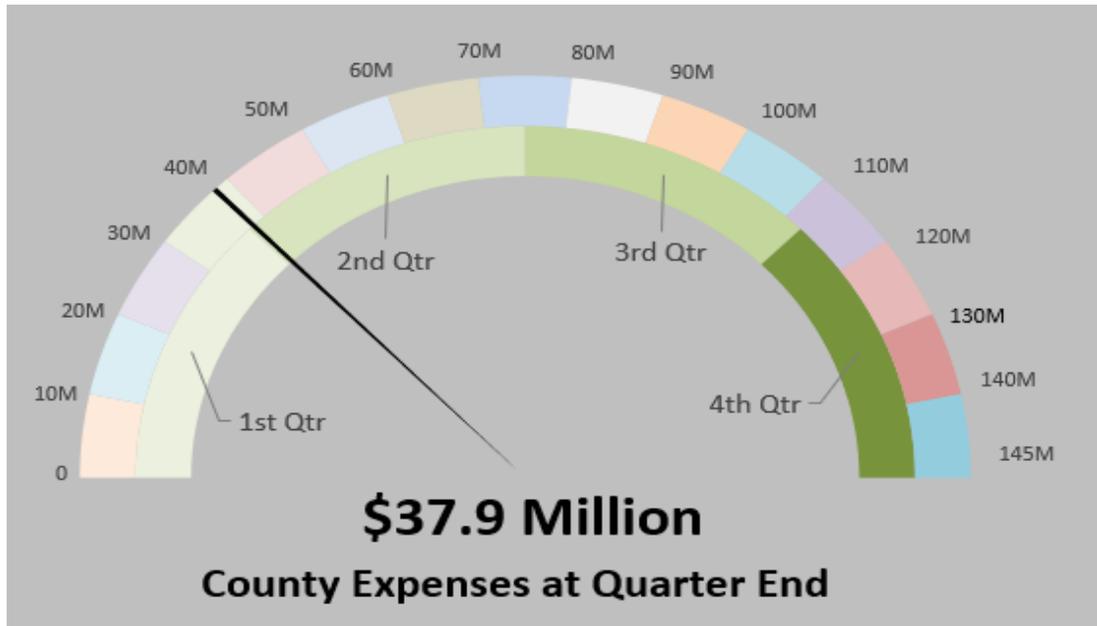


Kootenai County

1st Quarter FY 2025 - UNAUDITED

Budget Status Report

December 31, 2024



Page

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



Kootenai County Clerk Jennifer Locke

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

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

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

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

January 30, 2025

To: Elected Officials

From: Auditor's Office

1st Quarter FY 2025 Budget Status Report

Per Idaho Code §31-1611, enclosed is the First Quarter Fiscal Year 2025 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send hardcopies to elected officials. This report is also available on the Clerk's Financial Reports on the County website, www.kcgov.us.

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

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

Jennifer Locke, Clerk

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Summary Expenditure Budget Status Report by Elected Official

Elected Official	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
1 BOCC					
	Personnel Expenses	23,293,730	5,525,834	17,767,896	24%
	Operating Expenses (B Budget)	40,958,856	12,284,999	28,673,857	30%
	Capital Outlay	4,122,084	272,875	3,849,209	7%
	Debt Services	0	9,754	(9,754)	
1 BOCC Total		68,374,670	18,093,462	50,281,208	26%
2 Clerk					
	Personnel Expenses	8,550,196	2,149,048	6,401,148	25%
	Operating Expenses (B Budget)	657,087	380,552	276,535	58%
2 Clerk Total		9,207,283	2,529,600	6,677,683	27%
3 Treasurer					
	Personnel Expenses	882,577	201,218	681,359	23%
	Operating Expenses (B Budget)	519,592	109,698	409,894	21%
3 Treasurer Total		1,402,169	310,916	1,091,253	22%
4 Assessor					
	Personnel Expenses	6,221,601	1,445,212	4,776,389	23%
	Operating Expenses (B Budget)	786,875	15,736	771,139	2%
	Capital Outlay	40,000	-	40,000	0%
4 Assessor Total		7,048,476	1,460,947	5,587,529	21%
5 Coroner					
	Personnel Expenses	597,206	148,786	448,420	25%
	Operating Expenses (B Budget)	444,240	59,129	385,111	13%
5 Coroner Total		1,041,446	207,915	833,531	20%
6 Sheriff					
	Personnel Expenses	37,616,315	9,230,869	28,385,446	25%
	Operating Expenses (B Budget)	9,176,619	2,662,093	6,514,526	29%
	Capital Outlay	1,003,063	302,187	700,876	30%
6 Sheriff Total		47,795,997	12,195,150	35,600,847	26%
7 Prosecuting Attorney					
	Personnel Expenses	8,277,852	1,921,660	6,356,192	23%
	Operating Expenses (B Budget)	498,284	60,358	437,926	12%
7 Prosecuting Attorney Total		8,776,136	1,982,018	6,794,118	23%
8 District Court					
	Personnel Expenses	3,701,921	891,412	2,810,509	24%
	Operating Expenses (B Budget)	1,243,413	198,781	1,044,632	16%
8 District Court Total		4,945,334	1,090,193	3,855,141	22%
Sub Total		148,591,511	37,870,199	110,721,312	25%
Combined Grants and Projects		49,903,899	6,003,373	43,900,527	12%
Grand Total		198,495,410	43,873,572	154,621,838	22%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Budget Reconciliation - All County Operations

FY2025 Published Budget Expenses **\$ 131,724,612**

Budget Amendments

Adjustments between Published and Adopted Budget

Countywide health insurance 500,000

Capital Project Carry-over from FY2024

Solid Waste Projects 8,714,234

BOCC Building Project - Justice Building 3,620,528

Sheriff Projects 1,033,507

BOCC Facilities/5YR Projects 685,098

IT Projects 389,257

Airport Project 236,180

911 Projects 58,885

IT Projects - Sheriff 57,209

District Court Projects 47,455

Parks & Waterways Project 40,000

Total Budget Carry-over Adjustments 14,882,353

Grants & Project Amendments

Grants:

ARPA County Projects & Administration 13,094,651

Transportation Grants 6,402,110

Airport Grants 4,652,950

SHSP Grant/OEM Grant 685,056

Panhandle Village Water System 242,670

Invasive Species Grant 223,330

District Court Grants 144,618

JDET Grant 85,189

JDIV Grant 4,627

Grants Subtotal 25,535,201

Projects:

Jail/Jail Pod Projects 8,561,921

IT Project 81,841

VSAR Upgrades 7,500

Airport Projects (30,293)

Projects Subtotal 8,620,969

Capital Purchases

Sheriff Vehicles (600,799)

Non-Sheriff Vehicles 58,879

Sheriff Equipment 34,526

Capital Purchases Subtotal (507,394)

Total Grant/Project Amendments 33,648,776

Other Budgetary Elements

Internal Services including Health Insurance 13,837,914

EMS Budget 3,901,755

Total Other Budgetary Elements 17,739,669

Current Budgeted Expense- Accounting System Total **\$ 198,495,410**

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

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

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl	Personnel Expenses	875,185	218,518	656,667	25%	
	Operating Expenses (B Budget)	39,306	6,007	33,299	15%	
001 Elected Offcl Total		914,491	224,524	689,967	25%	
002 Department	Personnel Expenses	6,247,540	1,548,010	4,699,530	25%	
	Operating Expenses (B Budget)	4,874,843	112,340	4,762,503	2%	
	Capital Outlay	62,090	-	62,090	0%	
002 Department Total		11,184,473	1,660,350	9,524,123	15%	
003 General Accts	Personnel Expenses	405,000	4,314	400,686	1%	
	Operating Expenses (B Budget)	1,560,592	229,885	1,330,707	15%	
003 General Accts Total		1,965,592	234,200	1,731,392	12%	
004 Tax Support	Operating Expenses (B Budget)	1,695,156	419,553	1,275,603	25%	
	Capital Outlay	25,000	-	25,000	0%	
004 Tax Support Total		1,720,156	419,553	1,300,603	24%	
005 Transit	Personnel Expenses	54,830	10,975	43,855	20%	
	Operating Expenses (B Budget)	11,478	730	10,748	6%	
005 Transit Total		66,308	11,706	54,602	18%	
010 B & G	Personnel Expenses	949,916	235,097	714,819	25%	
	Operating Expenses (B Budget)	342,661	71,662	270,999	21%	
010 B & G Total		1,292,577	306,759	985,818	24%	
018 Veterans Svc	Personnel Expenses	262,033	65,433	196,600	25%	
	Operating Expenses (B Budget)	24,353	2,554	21,799	10%	
018 Veterans Svc Total		286,386	67,988	218,398	24%	
020 Comm Develop	Personnel Expenses	4,213,502	959,368	3,254,134	23%	
	Operating Expenses (B Budget)	230,078	34,323	195,755	15%	
020 Comm Develop Total		4,443,580	993,691	3,449,889	22%	
030 Print Center	Personnel Expenses	276,043	69,307	206,736	25%	
	Operating Expenses (B Budget)	315,300	68,260	247,040	22%	
030 Print Center Total		591,343	137,567	453,776	23%	
040 IT	Personnel Expenses	1,825,197	457,433	1,367,764	25%	
	Operating Expenses (B Budget)	1,870,545	638,782	1,231,763	34%	[A]
	Capital Outlay	320,252	11,355	308,897	4%	
040 IT Total		4,015,994	1,107,570	2,908,424	28%	
053 Liability Ins	Operating Expenses (B Budget)	1,320,865	626,023	694,842	47%	[B]
053 Liability Ins Total		1,320,865	626,023	694,842	47%	
056 Health Ins	Operating Expenses (B Budget)	14,327,714	4,382,727	9,944,987	31%	
056 Health Ins Total		14,327,714	4,382,727	9,944,987	31%	
057 Wellness Program	Operating Expenses (B Budget)	10,200	1,265	8,935	12%	
057 Wellness Program Total		10,200	1,265	8,935	12%	
060 Public Defndr	Personnel Expenses	-	-	-		
	Operating Expenses (B Budget)	242,698	83,088	159,610	34%	[C]
060 Public Defndr Total		242,698	83,088	159,610	34%	
101 Airport	Personnel Expenses	1,217,125	252,176	964,949	21%	
	Operating Expenses (B Budget)	1,050,767	310,445	740,322	30%	
	Capital Outlay	420,409	261,520	158,889	62%	[D]
	Debt Services	-	9,754	(9,754)		[E]
101 Airport Total		2,688,301	833,895	1,854,406	31%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

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

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
128 JDET Ctr	Personnel Expenses	3,413,632	853,893	2,559,739	25%	P-Tax Pass- Thru Acct
	Operating Expenses (B Budget)	242,869	46,615	196,254	19%	
128 JDET Ctr Total		3,656,501	900,509	2,755,992	25%	
132 AMP	Personnel Expenses	1,425,776	352,776	1,073,000	25%	
	Operating Expenses (B Budget)	91,085	13,729	77,356	15%	
132 AMP Total		1,516,861	366,505	1,150,356	24%	
139 Juv Pro	Personnel Expenses	1,697,168	406,185	1,290,983	24%	
	Operating Expenses (B Budget)	90,340	20,228	70,112	22%	
139 Juv Pro Total		1,787,508	426,413	1,361,095	24%	
155 Waterways	Personnel Expenses	182,466	45,078	137,388	25%	
	Operating Expenses (B Budget)	137,863	19,417	118,446	14%	
155 Waterways Total		320,329	64,495	255,834	20%	
167 Snowmobile St Mgmt	Personnel Expenses	6,245	-	6,245	0%	
	Operating Expenses (B Budget)	74,198	6,897	67,301	9%	
167 Snowmobile St Mgmt Total		80,443	6,897	73,546	9%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	611,556	5,046	606,510	1%	
170 Aquifer Prot Dist Total		611,556	5,046	606,510	1%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	3,901,755	3,841,850	59,905	98%	
173 Emergency Svc Cont Total		3,901,755	3,841,850	59,905	98%	
182 Ramsey Trnsfr Stn	Personnel Expenses	177,703	32,549	145,154	18%	
	Operating Expenses (B Budget)	2,877,151	477,227	2,399,924	17%	
	Capital Outlay	768,474	-	768,474	0%	
182 Ramsey Trnsfr Stn Total		3,823,328	509,775	3,313,553	13%	
183 Prairie Trnsfr Stn	Personnel Expenses	19,131	4,712	14,419	25%	
	Operating Expenses (B Budget)	2,299,478	358,546	1,940,932	16%	
	Capital Outlay	638,821	-	638,821	0%	
183 Prairie Trnsfr Stn Total		2,957,430	363,258	2,594,172	12%	
187 Rural Sys	Personnel Expenses	3,151	608	2,543	19%	
	Operating Expenses (B Budget)	725,615	112,525	613,090	16%	
187 Rural Sys Total		728,766	113,133	615,633	16%	
190 Fighting Creek	Personnel Expenses	42,087	9,402	32,685	22%	
	Operating Expenses (B Budget)	1,990,390	395,273	1,595,117	20%	
	Capital Outlay	1,887,038	-	1,887,038	0%	
190 Fighting Creek Total		3,919,515	404,675	3,514,840	10%	
Grand Total		68,374,670	18,093,462	50,281,208	26%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

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

(See Over Budget warnings on Pages 28-29)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin						
	Personnel Expenses	405,000	4,314	400,686	1%	
	Operating Expenses (B Budget)	1,245,592	212,364	1,033,228	17%	
10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total		1,650,592	216,679	1,433,913	13%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin						
	Operating Expenses (B Budget)	315,000	17,521	297,479	6%	
15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total		315,000	17,521	297,479	6%	
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)	1,000	-	1,000	0%	
19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total		1,000	-	1,000	0%	
32.1.002.3 - NWC.BOCC.Dept.Ops						
	Personnel Expenses	311,482	77,531	233,951	25%	
	Operating Expenses (B Budget)	101,439	4,410	97,029	4%	
32.1.002.3 - NWC.BOCC.Dept.Ops Total		412,921	81,941	330,980	20%	
33.1.004.3 - Health Dist.Tax Supprt.Ops						
	Operating Expenses (B Budget)	1,678,196	419,549	1,258,647	25%	
33.1.004.3 - Health Dist.Tax Supprt.Ops Total		1,678,196	419,549	1,258,647	25%	
34.1.004.3 - Hist Society.Tax Supprt.Ops						
	Operating Expenses (B Budget)	9,460	4	9,456	0%	
34.1.004.3 - Hist Society.Tax Supprt.Ops Total		9,460	4	9,456	0%	
35.1.002.3 - Parks.Dept.Ops						
	Personnel Expenses	484,488	118,260	366,228	24%	
	Operating Expenses (B Budget)	144,993	41,230	103,763	28%	
	Capital Outlay	15,000	-	15,000	0%	
35.1.002.3 - Parks.Dept.Ops Total		644,481	159,490	484,991	25%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch						
	Operating Expenses (B Budget)	87,604	10,426	77,178	12%	
35.1.002.3.153 - Parks.Ops.CO Boat Launch Total		87,604	10,426	77,178	12%	
60.1.002.2 - SW.Dept Admin						
	Personnel Expenses	268,706	66,894	201,812	25%	
	Operating Expenses (B Budget)	4,495,377	54,324	4,441,053	1%	
	Capital Outlay	47,090	-	47,090	0%	
60.1.002.2 - SW.Dept Admin Total		4,811,173	121,219	4,689,954	3%	
60.1.002.3 - SW.Dept.Ops						
	Personnel Expenses	5,182,864	1,285,325	3,897,539	25%	
	Operating Expenses (B Budget)	45,430	1,950	43,480	4%	
60.1.002.3 - SW.Dept.Ops Total		5,228,294	1,287,275	3,941,019	25%	
Grand Total		14,870,221	2,314,103	12,556,118	16%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

County Commissioners' Grants & Projects Budget Status

(See Over Budget warnings on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
001 Elected Offcl					
10.1.001.4.803 - Grant - 5311- RTAP					
Operating Expenses (B Budget)	-	600	(600)		Pending Year End Budget JE
10.1.001.4.803 - Grant - 5311- RTAP Total	-	600	(600)		
001 Elected Offcl Total	-	600	(600)		
040 IT					
10.1.040.5.411 - Project - Mobile Data Terminals SO Patrol					
Operating Expenses (B Budget)	34,526	-	34,526	0%	
10.1.040.5.411 - Project - Mobile Data Terminals SO Patrol Total	34,526	-	34,526	0%	
10.1.040.5.46 - Project - OnBase County Imaging					
Operating Expenses (B Budget)	168,096	-	168,096	0%	
Capital Outlay	84,098	-	84,098	0%	
10.1.040.5.46 - Project - OnBase County Imaging Total	252,194	-	252,194	0%	
10.1.040.5.49 - Project - JJC HVAC FY25					
Capital Outlay	26,524	-	26,524	0%	
10.1.040.5.49 - Project - JJC HVAC FY25 Total	26,524	-	26,524	0%	
10.1.040.5.495 - Project - Jail Camera Replacement Project					
Capital Outlay	15,592	-	15,592	0%	
10.1.040.5.495 - Project - Jail Camera Replacement Project Total	15,592	-	15,592	0%	
040 IT Total	328,836	-	328,836	0%	
10 GF Total	328,836	600	328,236	0%	
11 Repl Resv/Acq					
003 Gen Accts					
11.1.003.5.004 - Project - Admin HVAC FY24					
Capital Outlay	225,910	77,367	148,543	34%	
11.1.003.5.004 - Project - Admin HVAC FY24 Total	225,910	77,367	148,543	34%	
11.1.003.5.196 - Project - Local Assist & Tribe Consis Fund					
Capital Outlay	763,630	-	763,630	0%	
11.1.003.5.196 - Project - Local Assist & Tribe Consis Fund Total	763,630	-	763,630	0%	
11.1.003.5.49 - Project - JJC HVAC FY25					
Capital Outlay	400,000	-	400,000	0%	
11.1.003.5.49 - Project - JJC HVAC FY25 Total	400,000	-	400,000	0%	
11.1.003.5.50 - Project - Jail Generator FY24					
Capital Outlay	70,788	7,500	63,288	11%	
11.1.003.5.50 - Project - Jail Generator FY24 Total	70,788	7,500	63,288	11%	
11.1.003.5.51 - Project - Jail Expansion Project FY24					
Capital Outlay	8,410,111	249,997	8,160,114	3%	
11.1.003.5.51 - Project - Jail Expansion Project FY24 Total	8,410,111	249,997	8,160,114	3%	
11.1.003.5.56 - Project - Patrol Fleet Mass Purchases					
Capital Outlay	355,622	3,185	352,437	1%	
11.1.003.5.56 - Project - Patrol Fleet Mass Purchases Total	355,622	3,185	352,437	1%	
11.1.003.5.59 - Project - Jail HVAC FY25					
Capital Outlay	568,020	-	568,020	0%	
11.1.003.5.59 - Project - Jail HVAC FY25 Total	568,020	-	568,020	0%	
11.1.003.5.63 - Project - Justice Center HVAC FY25					
Capital Outlay	435,000	-	435,000	0%	
11.1.003.5.63 - Project - Justice Center HVAC FY25 Total	435,000	-	435,000	0%	
11.1.003.5.65 - Project - Facilities 5 Yr Plan					
Capital Outlay	106,643	-	106,643	0%	
11.1.003.5.65 - Project - Facilities 5 Yr Plan Total	106,643	-	106,643	0%	

(*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

County Commissioners' Grants & Projects Budget Status

(See Over Budget warnings on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
11.1.003.5.66 - Project - KC North Remodel					
Operating Expenses (B Budget)	-	-	-		
Capital Outlay	115,555	36,837	78,718	32%	
11.1.003.5.66 - Project - KC North Remodel Total	115,555	36,837	78,718	32%	
11.1.003.5.69 - Project - Justice Building Construction					
Capital Outlay	2,990,678	46,900	2,943,778	2%	
11.1.003.5.69 - Project - Justice Building Construction Total	2,990,678	46,900	2,943,778	2%	
11.1.003.5.72 - Project - Jail 5 Year Plan					
Capital Outlay	245,130	-	245,130	0%	
11.1.003.5.72 - Project - Jail 5 Year Plan Total	245,130	-	245,130	0%	
003 Gen Accts Total	14,687,087	421,786	14,265,301	3%	
11 Repl Resv/Acq Total	14,687,087	421,786	14,265,301	3%	
15 JF					
128 JDET Ctr					
15.1.128.4.190 - Grant - JDC School Lunch Prgrm					
Personnel Expenses	35,403	10,024	25,379	28%	
Operating Expenses (B Budget)	49,786	8,101	41,685	16%	
15.1.128.4.190 - Grant - JDC School Lunch Prgrm Total	85,189	18,124	67,065	21%	
128 JDET Ctr Total	85,189	18,124	67,065	21%	
139 Juv Pro					
15.1.139.4.340 - Grant - JP PF School Dist Grants					
Operating Expenses (B Budget)	-	13,155	(13,155)		Pending Budget JE
15.1.139.4.340 - Grant - JP PF School Dist Grants Total	-	13,155	(13,155)		
139 Juv Pro Total	-	13,155	(13,155)		
15 JF Total	85,189	31,279	53,910	37%	
20 Public Transport					
070 Bus Svc					
20.1.070.4.009 - Grant - FTA Gen Contributions					
Personnel Expenses	169,182	-	169,182	0%	
20.1.070.4.009 - Grant - FTA Gen Contributions Total	169,182	-	169,182	0%	
20.1.070.4.010 - Grant - ITD 5310 Grant 20.513					
Operating Expenses (B Budget)	153,056	13,900	139,156	9%	
Capital Outlay	367,500	-	367,500	0%	
20.1.070.4.010 - Grant - ITD 5310 Grant 20.513 Total	520,556	13,900	506,656	3%	
20.1.070.4.018 - Grant - FTA ID-2024-032-00 Grant 20.507					
Operating Expenses (B Budget)	37,225	-	37,225	0%	
20.1.070.4.018 - Grant - FTA ID-2024-032-00 Grant 20.507 Total	37,225	-	37,225	0%	
20.1.070.4.026 - Grant - FTA ID-2020-008 CARES 20.507					
Personnel Expenses	547,491	113,455	434,036	21%	
Operating Expenses (B Budget)	2,842,442	-	2,842,442	0%	
20.1.070.4.026 - Grant - FTA ID-2020-008 CARES 20.507 Total	3,389,933	113,455	3,276,478	3%	
20.1.070.4.031 - Grant - FTA ID-2023-023 Grant 20.507					
Operating Expenses (B Budget)	91,000	14,851	76,149	16%	
20.1.070.4.031 - Grant - FTA ID-2023-023 Grant 20.507 Total	91,000	14,851	76,149	16%	
20.1.070.4.032 - Grant - FTA ID-2023-019 Grant 20.507					
Operating Expenses (B Budget)	37,523	9,448	28,075	25%	
20.1.070.4.032 - Grant - FTA ID-2023-019 Grant 20.507 Total	37,523	9,448	28,075	25%	
20.1.070.4.033 - Grant - FTA ID-2023-022 Grant 20.507					
Personnel Expenses	-	-	-		
Operating Expenses (B Budget)	2,342,645	80,910	2,261,735	3%	
20.1.070.4.033 - Grant - FTA ID-2023-022 Grant 20.507 Total	2,342,645	80,910	2,261,735	3%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024
County Commissioners' Grants & Projects Budget Status
(See Over Budget warnings on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
20.1.070.4.035 - Grant - FTA ID-2024-031 Grant 20.507					
Operating Expenses (B Budget)	7,573	-	7,573	0%	
20.1.070.4.035 - Grant - FTA ID-2024-031 Grant 20.507 Total	7,573	-	7,573	0%	
20.1.070.4.036 - Grant - FTA ID-2024-029 Grant 20.507					
Capital Outlay	75,600	-	75,600	0%	
20.1.070.4.036 - Grant - FTA ID-2024-029 Grant 20.507 Total	75,600	-	75,600	0%	
20.1.070.4.037 - Grant - FTA ID-2024-030 Grant 20.507					
Operating Expenses (B Budget)	163,657	77,183	86,474	47%	*
20.1.070.4.037 - Grant - FTA ID-2024-030 Grant 20.507 Total	163,657	77,183	86,474	47%	
20.1.070.4.039 - Grant - ITD 5339 Grant 20.526					
Operating Expenses (B Budget)	68,266	5,474	62,792	8%	
Capital Outlay	116,924	-	116,924	0%	
20.1.070.4.039 - Grant - ITD 5339 Grant 20.526 Total	185,190	5,474	179,716	3%	
070 Bus Svc Total	7,020,084	315,220	6,704,864	4%	
20 Public Transport Total	7,020,084	315,220	6,704,864	4%	
21 ARPA Recovery Funds					
110 ARPA County Funding					
21.1.110.4.195 - Grant - ARPA-CARES County Wide Expenses					
Personnel Expenses	-	-	-		
Operating Expenses (B Budget)	10,000	-	10,000	0%	
21.1.110.4.195 - Grant - ARPA-CARES County Wide Expenses Total	10,000	-	10,000	0%	
21.1.110.4.197 - Grant - ARPA-Third Party Recipients					
Operating Expenses (B Budget)	48,115	-	48,115	0%	
21.1.110.4.197 - Grant - ARPA-Third Party Recipients Total	48,115	-	48,115	0%	
21.1.110.4.69 - Grant - Justice Building Construction					
Capital Outlay	12,743,589	3,324,845	9,418,744	26%	
21.1.110.4.69 - Grant - Justice Building Construction Total	12,743,589	3,324,845	9,418,744	26%	
110 ARPA County Funding Total	12,801,704	3,324,845	9,476,859	26%	
21 ARPA Recovery Funds Total	12,801,704	3,324,845	9,476,859	26%	
30 Airport					
101 Airport					
30.1.101.5.27 - Project - FAA Pavement Maintenance					
Operating Expenses (B Budget)	11,200	-	11,200	0%	
30.1.101.5.27 - Project - FAA Pavement Maintenance Total	11,200	-	11,200	0%	
101 Airport Total	11,200	-	11,200	0%	
30 Airport Total	11,200	-	11,200	0%	
35 Parks					
002 Dept					
35.1.002.5.171 - Project - Hwy 95 Trail					
Capital Outlay	-	11,549	(11,549)		Pending Budget JE
35.1.002.5.171 - Project - Hwy 95 Trail Total	-	11,549	(11,549)		
002 Dept Total	-	11,549	(11,549)		
35 Parks Total	-	11,549	(11,549)		
50 Constructn					
001 Elected Offcl					
50.1.001.4.804 - Grant - Panhandle Village Water ICDBG					
Operating Expenses (B Budget)	242,670	51,441	191,229	21%	
50.1.001.4.804 - Grant - Panhandle Village Water ICDBG Total	242,670	51,441	191,229	21%	
001 Elected Offcl Total	242,670	51,441	191,229	21%	

(*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

County Commissioners' Grants & Projects Budget Status

(See Over Budget warnings on Pages 28-29)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
101 Airport					
50.1.101.4.831 - Grant - AIP 56 SRE PEMB (Phase II)					
Capital Outlay	109	69	40	63%	*
50.1.101.4.831 - Grant - AIP 56 SRE PEMB (Phase II) Total	109	69	40	63%	
50.1.101.4.833 - Grant - ITD SRE Bldg SP-COE-01					
Capital Outlay	7,987	-	7,987	0%	
50.1.101.4.833 - Grant - ITD SRE Bldg SP-COE-01 Total	7,987	-	7,987	0%	
50.1.101.4.834 - Grant - AIP 58 Rwy 6/24 (Phase II)					
Capital Outlay	-	11,804	(11,804)		Pending Budget JE
50.1.101.4.834 - Grant - AIP 58 Rwy 6/24 (Phase II) Total	-	11,804	(11,804)		
50.1.101.4.835 - Grant - AIP 59 Taxiway N Sealcoat					
Capital Outlay	18,143	-	18,143	0%	
50.1.101.4.835 - Grant - AIP 59 Taxiway N Sealcoat Total	18,143	-	18,143	0%	
50.1.101.4.836 - Grant - AIP 60 SRE Bldg (Phase III)					
Capital Outlay	-	1	(1)		
50.1.101.4.836 - Grant - AIP 60 SRE Bldg (Phase III) Total	-	1	(1)		
50.1.101.4.837 - Grant - AIP 61 Taxiway C MALSR					
Capital Outlay	794,112	3,181	790,931	0%	
50.1.101.4.837 - Grant - AIP 61 Taxiway C MALSR Total	794,112	3,181	790,931	0%	
50.1.101.4.838 - Grant - AIP 62 Taxiway C MALSR					
Capital Outlay	3,832,599	358,339	3,474,261	9%	
50.1.101.4.838 - Grant - AIP 62 Taxiway C MALSR Total	3,832,599	358,339	3,474,261	9%	
101 Airport Total	4,652,950	373,394	4,279,556	8%	
50 Constructn Total	4,895,620	424,835	4,470,785	9%	
60 SW					
182 Ramsey Trnsfr Stn					
60.1.182.5.925 - Ramsey Transfer Station Facility Impr.					
Capital Outlay	637,442	290	637,152	0%	
60.1.182.5.925 - Ramsey Transfer Station Facility Impr. Total	637,442	290	637,152	0%	
182 Ramsey Trnsfr Stn Total	637,442	290	637,152	0%	
183 Prairie Trnsfr Stn					
60.1.183.5.940 - Prairie Transfer Station Facility Impr.					
Capital Outlay	750,183	-	750,183	0%	
60.1.183.5.940 - Prairie Transfer Station Facility Impr. Total	750,183	-	750,183	0%	
183 Prairie Trnsfr Stn Total	750,183	-	750,183	0%	
187 Rural Sys					
60.1.187.5.945 - Project Rural Site Expansion					
Capital Outlay	389,035	14,916	374,119	4%	
60.1.187.5.945 - Project Rural Site Expansion Total	389,035	14,916	374,119	4%	
187 Rural Sys Total	389,035	14,916	374,119	4%	
190 Fighting Creek					
60.1.190.5.910 - Project Fighting Cr Landfill Facility Impr.					
Capital Outlay	1,842,200	92,309	1,749,892	5%	
60.1.190.5.910 - Project Fighting Cr Landfill Facility Impr. Total	1,842,200	92,309	1,749,892	5%	
60.1.190.5.915 - Project - Fighting Cr-Landfill Expansion					
Capital Outlay	5,264,950	1,112,610	4,152,340	21%	
60.1.190.5.915 - Project - Fighting Cr-Landfill Expansion Total	5,264,950	1,112,610	4,152,340	21%	
190 Fighting Creek Total	7,107,150	1,204,918	5,902,232	17%	
60 SW Total	8,883,810	1,220,125	7,663,685	14%	
Grand Total	48,713,530	5,750,238	42,963,292	12%	

(*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Clerk's Department Expenditure Budget Status (Includes Projects)

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 - Elected Official						
	Operating Expenses(B-Bdgt)	13,541	1,317	12,224	10%	
001 - Elected Official Total						
		13,541	1,317	12,224	10%	
201 - Auditor						
	Personnel Expenses	2,048,470	505,607	1,542,863	25%	
	Operating Expenses(B-Bdgt)	82,294	36,266	46,028	44%	[F]
201 - Auditor Total						
		2,130,764	541,873	1,588,891	25%	
205 - Elections						
	Personnel Expenses	471,072	164,547	306,525	35%	[G]
	Operating Expenses(B-Bdgt)	491,969	324,331	167,638	66%	[H]
205 - Elections Total						
		963,041	488,878	474,163	51%	
209 - Recorders						
	Personnel Expenses	462,491	99,631	362,860	22%	
	Operating Expenses(B-Bdgt)	5,200	1,012	4,188	19%	
209 - Recorders Total						
		467,691	100,643	367,048	22%	
10.2.245.3 - County Assistance Operations						
	Personnel Expenses	80,110	20,012	60,098	25%	
	Operating Expenses(B-Bdgt)	33,244	351	32,893	1%	
10.2.245.3 - County Assistance Operations Total						
		113,354	20,363	92,991	18%	
45.2.221.3 - District Court Clerk						
	Personnel Expenses	5,488,053	1,359,251	4,128,802	25%	
	Operating Expenses(B-Bdgt)	30,839	17,274	13,565	56%	[I]
45.2.221.3 - District Court Clerk Total						
		5,518,892	1,376,526	4,142,366	25%	
Grand Total						
		9,207,283	2,529,600	6,677,683	27%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Treasurer's Expenditure Budget Status Report

(See Over Budget warnings on Pages 28-29)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 - Elected Official						
	Personnel Expenses	882,577	201,218	681,359	23%	
	Operating Expenses (B Budget)	519,592	109,698	409,894	21%	
001 - Elected Official Total		1,402,169	310,916	1,091,253	22%	
Grand Total		1,402,169	310,916	1,091,253	22%	

Kootenai County
UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024
Assessor's Expenditure Budget Status Report
(See Over Budget warnings on Pages 28-29)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
001 - Elected Offcl						
	Personnel Expenses	971,017	222,913	748,104	23%	
	Operating Expenses (B Budget)	42,513	3,034	39,479	7%	
001 - Elected Offcl Total		1,013,530	225,947	787,583	22%	
413 - DMV-CDA						
	Personnel Expenses	1,706,709	411,654	1,295,055	24%	
	Operating Expenses (B Budget)	26,185	1,822	24,363	7%	
413 - DMV-CDA Total		1,732,894	413,476	1,319,418	24%	
417 - DMV-PF						
	Operating Expenses (B Budget)	26,073	4,352	21,721	17%	
417 - DMV-PF Total		26,073	4,352	21,721	17%	
421 - Appraisal						
	Personnel Expenses	2,778,389	642,656	2,135,733	23%	
	Operating Expenses (B Budget)	657,351	6,460	650,891	1%	
	Capital Outlay	40,000	-	40,000	0%	
421 - Appraisal Total		3,475,740	649,116	2,826,624	19%	
425 - Land Records						
	Personnel Expenses	765,486	167,988	597,498	22%	
	Operating Expenses (B Budget)	34,753	68	34,685	0%	
425 - Land Records Total		800,239	168,056	632,183	21%	
Grand Total		7,048,476	1,460,947	5,587,529	21%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Coroner's Expenditure Budget Status Report

(See Over Budget warnings on Pages 28-29)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Coroner						
	Personnel Expenses	597,206	148,786	448,420	25%	
	Operating Expenses	444,240	59,129	385,111	13%	
001 Coroner Total		1,041,446	207,915	833,531	20%	
Grand Total		1,041,446	207,915	833,531	20%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

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

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
001 - Elected Offcl						
	Personnel Expenses	1,998,969	479,843	1,519,126	24%	
	Operating Expenses (B Budget)	780,626	133,654	646,972	17%	
	Capital Outlay	15,753	-	15,753	0%	
001 - Elected Offcl Total		2,795,348	613,497	2,181,851	22%	
049 - Auto Shop						
	Personnel Expenses	388,990	98,217	290,773	25%	
	Operating Expenses (B Budget)	11,498	2,542	8,956	22%	
049 - Auto Shop Total		400,488	100,758	299,730	25%	
114 - OEM						
	Personnel Expenses	386,382	96,436	289,946	25%	
	Operating Expenses (B Budget)	32,233	7,395	24,838	23%	
114 - OEM Total		418,615	103,831	314,784	25%	
120 - 911						
	Personnel Expenses	3,152,703	733,469	2,419,234	23%	
	Operating Expenses (B Budget)	506,962	19,427	487,535	4%	
120 - 911 Total		3,659,665	752,896	2,906,769	21%	
124 - 911 - Enhncd Sys						
	Personnel Expenses	736,423	193,297	543,126	26%	
	Operating Expenses (B Budget)	1,097,416	255,995	841,421	23%	
	Capital Outlay	385,885	38,063	347,822	10%	
124 - 911 - Enhncd Sys Total		2,219,724	487,356	1,732,368	22%	
603 - Civil						
	Personnel Expenses	1,105,730	259,219	846,511	23%	
	Operating Expenses (B Budget)	22,624	2,881	19,743	13%	
603 - Civil Total		1,128,354	262,100	866,254	23%	
604 - Animal Cntrl						
	Personnel Expenses	231,673	62,262	169,411	27%	[J]
	Operating Expenses (B Budget)	39,834	3,697	36,137	9%	
	Capital Outlay	51,101	46,732	4,369	91%	
604 - Animal Cntrl Total		322,608	112,690	209,918	35%	
605 - Patrol						
	Personnel Expenses	10,765,871	2,645,236	8,120,635	25%	
	Operating Expenses (B Budget)	1,011,404	185,466	825,938	18%	[K]
	Capital Outlay	86,291	72,427	13,865	84%	
605 - Patrol Total		11,863,566	2,903,129	8,960,437	24%	
620 - Detective						
	Personnel Expenses	2,615,036	658,295	1,956,741	25%	[L]
	Operating Expenses (B Budget)	96,713	43,998	52,715	45%	[M]
	Capital Outlay	121,494	81,087	40,407	67%	
620 - Detective Total		2,833,243	783,381	2,049,862	28%	
625 - Drivers Lic						
	Personnel Expenses	926,070	223,543	702,527	24%	
	Operating Expenses (B Budget)	73,652	21,005	52,647	29%	
625 - Drivers Lic Total		999,722	244,548	755,174	24%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

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

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
630 - Records						
	Personnel Expenses	781,461	165,443	616,018	21%	
	Operating Expenses (B Budget)	25,038	2,718	22,320	11%	
630 - Records Total		806,499	168,160	638,339	21%	
635 - SWAT						
	Operating Expenses (B Budget)	88,993	3,820	85,173	4%	
635 - SWAT Total		88,993	3,820	85,173	4%	
640 - Search & Resc						
	Operating Expenses (B Budget)	81,847	21,141	60,706	26%	
640 - Search & Resc Total		81,847	21,141	60,706	26%	
650 - Maint						
	Personnel Expenses	659,923	153,739	506,184	23%	
	Operating Expenses (B Budget)	348,099	134,912	213,187	39%	[N]
	Capital Outlay	47,500	-	47,500	0%	
650 - Maint Total		1,055,522	288,651	766,871	27%	
660 - Jail Ops						
	Personnel Expenses	13,683,711	3,450,908	10,232,803	25%	
	Operating Expenses (B Budget)	4,816,495	1,794,025	3,022,470	37%	[O]
	Capital Outlay	236,160	5,000	231,160	2%	
660 - Jail Ops Total		18,736,366	5,249,933	13,486,433	28%	
685 - Rec Safety						
	Personnel Expenses	183,373	10,963	172,411	6%	
	Operating Expenses (B Budget)	128,185	25,702	102,483	20%	
	Capital Outlay	58,879	58,879	0	100%	[P]
685 - Rec Safety Total		370,437	95,543	274,894	26%	
Grand Total		47,780,997	12,191,435	35,589,562	26%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

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

(See Over Budget warnings on Pages 28-29)

					Note
					Ref
Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used	
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure					
Revenue					
Fines and Forfeitures	5,000	366	(4,634)	7%	
Investment Gain/(Loss)	-	727	727		
Revenue Total	5,000	1,093	(3,907)		
Expenses					
Operating Expenses (B Budget)					
Other Services and Expenses	5,000	-	5,000	0%	
Operating Expense Total	5,000	-	5,000	0%	
Expenses Total	5,000	-	5,000		
158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure	-	1,093	1,093		
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure					
Revenue					
Fines and Forfeitures	10,000	-	(10,000)	0%	
Revenue Total	10,000	-	(10,000)		
Expenses					
Operating Expenses (B Budget)					
Materials and Supplies	-	3,295	(3,295)		
Other Services and Expenses	10,000	-	10,000	0%	
Utilities	-	419	(419)		
Operating Expense Total	10,000	3,714	6,286	37%	
Expenses Total	10,000	3,714	6,286	37%	
158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure	-	(3,714)	(3,714)		
Net Gain (Loss) KCSO Drug Seizure activity	-	(2,622)	(2,622)		

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Sheriff's Grants and Projects Budget Status

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.6.114.4.107 - Grant - 22HFR1-Kootenai Canfield						
	Operating Expenses (B Budget)	95,773	19,613	76,161	20%	
10.6.114.4.107 - Grant - 22HFR1-Kootenai Canfield Total		95,773	19,613	76,161	20%	
10.6.114.4.108 - Grant - 19SSCF & 20SSCF PF Comm/Farrgt						
	Operating Expenses (B Budget)	82,569	59,470	23,099	72%	*
10.6.114.4.108 - Grant - 19SSCF & 20SSCF PF Comm/Farrgt Total		82,569	59,470	23,099	72%	
10.6.114.4.110 - Grant - 21HFR1-Kootenai Hayden Lake						
	Operating Expenses (B Budget)	22,631	12,020	10,611	53%	*
10.6.114.4.110 - Grant - 21HFR1-Kootenai Hayden Lake Total		22,631	12,020	10,611	53%	
10.6.114.4.113 - Grant - 20HFR1 & 20WFM S Hayden/Vet						
	Operating Expenses (B Budget)	13,201	8,393	4,808	64%	*
10.6.114.4.113 - Grant - 20HFR1 & 20WFM S Hayden/Vet Total		13,201	8,393	4,808	64%	
10.6.114.4.117 - Grant - 23WFM-Kootenai Tubbs Hill						
	Operating Expenses (B Budget)	264,000	-	264,000	0%	
10.6.114.4.117 - Grant - 23WFM-Kootenai Tubbs Hill Total		264,000	-	264,000	0%	
10.6.114.4.120 - Grant - EMPG Overmatch Grant Funds						
	Operating Expenses (B Budget)	6,021	1,111	4,910	18%	
10.6.114.4.120 - Grant - EMPG Overmatch Grant Funds Total		6,021	1,111	4,910	18%	
10.6.114.4.123 - Grant - 2022 SHSP SS-00109						
	Operating Expenses (B Budget)	17,413	17,413	(0)	100%	*
10.6.114.4.123 - Grant - 2022 SHSP SS-00109 Total		17,413	17,413	(0)	100%	
10.6.114.4.124 - Grant - 2023 SHSP SS-00078						
	Operating Expenses (B Budget)	153,737	105,234	48,503	68%	*
	Capital Outlay	29,711	-	29,711	0%	
10.6.114.4.124 - Grant - 2023 SHSP SS-00078 Total		183,448	105,234	78,214	57%	
15.6.605.4.621 - Grant - Invasive Species Patrol						
	Personnel Expenses	184,238	-	184,238	0%	
	Operating Expenses (B Budget)	39,092	-	39,092	0%	
15.6.605.4.621 - Grant - Invasive Species Patrol Total		223,330	-	223,330	0%	
37.6.685.4.681- Grant - SMD Boater Safety						
	Personnel Expenses	132,738	1,568	131,170	1%	
	Operating Expenses (B Budget)	-	8,820	(8,820)		Pending Budget JE
	Capital Outlay	-	16,810	(16,810)		
37.6.685.4.681- Grant - SMD Boater Safety Total		132,738	27,197	105,541	20%	
Grand Total		1,041,124	250,451	790,673	24%	

(*) All expenses are eligible under grant guidelines

(**) All expenses funded by community donations

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Prosecuting Attorney's Expenditure Budget Status Report

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.050.0 - Civil Division - Admin						
	Personnel Expenses	1,239,740	295,697	944,043	24%	
	Operating Expenses (B Budget)	119,813	10,899	108,914	9%	
10.7.050.0 - Civil Division - Admin Total		1,359,553	306,596	1,052,957	23%	
10.7.051.0 - HR - Indirect Admin						
	Personnel Expenses	725,042	183,282	541,760	25%	
	Operating Expenses (B Budget)	122,540	8,138	114,402	7%	
10.7.051.0 - HR - Indirect Admin Total		847,582	191,421	656,161	23%	
10.7.137.3 - Juvenile Diversion Operations						
	Personnel Expenses	508,668	136,301	372,367	27%	
	Operating Expenses (B Budget)	14,130	2,688	11,442	19%	
10.7.137.3 - Juvenile Diversion Operations Total		522,798	138,989	383,809	27%	
15.7.001.3 - Prosecuting Attorney - Operations						
	Personnel Expenses	5,804,402	1,306,379	4,498,023	23%	
	Operating Expenses (B Budget)	241,801	38,634	203,167	16%	
15.7.001.3 - Prosecuting Attorney - Operations Total		6,046,203	1,345,013	4,701,190	22%	
Total Admin & Operation		8,776,136	1,982,018	6,794,118	23%	

Prosecutor Grants

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.7.137.4.137-Juv Div.Substance Abuse Grant						
	Operating Expenses (B Budget)	4,627	200	4,427	4%	
10.7.137.4.137-Juv Div.Substance Abuse Grant Total		4,627	200	4,427	4%	
Total Admin & Operation		4,627	200	4,427	4%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

District Court Expenditure Budget Status Report

(See Over Budget warnings on Pages 28-29)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
001 - Elected Official					[Q]
Personnel Expenses	3,494,161	837,035	2,657,126	24%	
Operating Expenses (B Budget)	889,138	171,367	717,771	19%	
Total	4,383,299	1,008,402	3,374,897	23%	
252 - Drug Court					
Operating Expenses (B Budget)	68,804	26	68,778	0%	
252 - Drug Court Total	68,804	26	68,778	0%	
253 - D.U.I. Court					
Operating Expenses (B Budget)	59,818	5,750	54,068	10%	
253 - D.U.I. Court Total	59,818	5,750	54,068	10%	
254 - Mental Health Court					
Personnel Expenses	120,351	30,151	90,200	25%	
Operating Expenses (B Budget)	90,381	13,625	76,756	15%	
254 - Mental Health Court Total	210,732	43,776	166,956	21%	
255 - Veteran's Court					
Personnel Expenses	87,409	24,226	63,183	28%	
Operating Expenses (B Budget)	119,972	274	119,698	0%	
255 - Veteran's Court Total	207,381	24,500	182,881	12%	
001 - Elected Official Total	4,930,034	1,082,454	3,847,580	22%	
Fund 455 - Court Interlock Device					
Operating Expenses (B Budget)	15,300	7,739	7,561	51%	
Total	15,300	7,739	7,561	51%	
Fund 455 - Court Interlock Device Total	15,300	7,739	7,561	51%	
Grand Total	4,945,334	1,090,193	3,855,141	22%	

District Court Grants

Department	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
45.8.001.4.250 - Grant - 2020 OVW DV Mentor Court	144,618	2,483	142,135	2%	
Operating Expenses (B Budget)	144,618	2,483	142,135	2%	
Total Admin & Operation	144,618	2,483	142,135	2%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	9,311,358	4,809,271	(4,502,087)	52%
13 Liability Insurance	1,210,795	632,381	(578,414)	52%
15 Justice Fund	36,627,109	19,107,544	(17,519,565)	52%
30 Airport	-	98	98	-
31 County Fair	-	274	274	-
32 Noxious Weed Cntrl	410,206	214,617	(195,589)	52%
33 Health District	1,633,200	853,499	(779,701)	52%
34 Historical Society	9,460	5,060	(4,400)	53%
35 Parks	617,931	322,710	(295,221)	52%
40 Indigent	-	6	6	-
45 District Court	7,863,734	4,106,992	(3,756,742)	52%
46 Revaluation	4,179,552	2,180,882	(1,998,670)	52%
47 Emergency Medical System	3,617,826	1,890,864	(1,726,962)	52%
49 Aquifer Protection	444,316	240,470	(203,846)	54%
Grand Total	65,925,487	34,364,669	(31,560,818)	52%

Kootenai County
UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024
Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2021 & Prior	-	3,463	3,463	
	Property Taxes, 2022	-	9,275	9,275	
	Property Taxes, 2023	-	32,989	32,989	
	Property Taxes, 2024	9,171,358	4,747,683	(4,423,675)	51.8%
	Special Assessment Taxes, 2021 & Prior	-	971	971	
	Spec'l Assmnt Taxes, 2022	-	228	228	
	Spec'l Assmnt Taxes, 2023	-	1,460	1,460	
	Spec'l Assmnt Taxes, 2024	100,000	3,996	(96,004)	
	Late Prop Tx Chrg & Int.	40,000	9,207	(30,793)	23.0%
10 General Fund Total		9,311,358	4,809,271	(4,502,087)	51.6%
13 Liab Ins	Property Taxes, 2021 & Prior	-	410	410	
	Property Taxes, 2022	-	808	808	
	Property Taxes, 2023	-	3,482	3,482	
	Property Taxes, 2024	1,210,795	626,783	(584,012)	51.8%
	Late Prop Tx Chrg & Int.	-	899	899	
13 Liability Insurance Total		1,210,795	632,381	(578,414)	52.2%
15 JF	Property Taxes, 2021 & Prior	-	18,482	18,482	
	Property Taxes, 2022	-	32,644	32,644	
	Property Taxes, 2023	-	137,772	137,772	
	Property Taxes, 2024	36,477,109	18,882,915	(17,594,194)	51.8%
	Late Prop Tx Chrg & Int.	150,000	35,730	(114,270)	23.8%
15 Justice Fund Total		36,627,109	19,107,544	(17,519,565)	52.2%
30 Airport	Property Taxes, 2021 & Prior	-	72	72	
	Late Prop Tx Chrg & Int.	-	26	26	
30 Airport Total		-	98	98	
31 CO Fair	Property Taxes, 2021 & Prior	-	64	64	
	Property Taxes, 2022	-	149	149	
	Late Prop Tx Chrg & Int.	-	61	61	
31 County Fair Total		-	274	274	
32 NWC	Property Taxes, 2021 & Prior	-	185	185	
	Property Taxes, 2022	-	379	379	
	Property Taxes, 2023	-	1,336	1,336	
	Property Taxes, 2024	410,206	212,347	(197,859)	51.8%
	Late Prop Tx Chrg & Int.	-	369	369	
32 Noxious Weed Control Total		410,206	214,617	(195,589)	52.3%
33 Health Dist	Property Taxes, 2021 & Prior	-	417	417	
	Property Taxes, 2022	-	1,622	1,622	
	Property Taxes, 2023	-	6,311	6,311	
	Property Taxes, 2024	1,629,700	843,641	(786,059)	51.8%
	Late Prop Tx Chrg & Int.	3,500	1,507	(1,993)	43.1%
33 Health District Total		1,633,200	853,499	(779,701)	52.3%

Kootenai County
UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024
Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
34 Hist Society	Property Taxes, 2021 & Prior	-	12	12	
	Property Taxes, 2022	-	28	28	
	Property Taxes, 2023	-	107	107	
	Property Taxes, 2024	9,460	4,887	(4,573)	51.7%
	Late Prop Tx Chrg & Int.	-	26	26	
34 Historical Society Total		9,460	5,060	(4,400)	53.5%
35 Parks	Property Taxes, 2021 & Prior	-	217	217	
	Property Taxes, 2022	-	319	319	
	Property Taxes, 2023	-	1,849	1,849	
	Property Taxes, 2024	617,931	319,877	(298,054)	51.8%
	Late Prop Tx Chrg & Int.	-	448	448	
35 Parks Total		617,931	322,710	(295,221)	52.2%
40 Indigent	Property Taxes, 2020 & Prior	-	6	6	
	Late Prop Tx Chrg & Int.	-	1	1	
40 Indigent Total		-	6	6	
45 Dist Crt	Property Taxes, 2021 & Prior	-	3,230	3,230	
	Property Taxes, 2022	-	7,126	7,126	
	Property Taxes, 2023	-	28,877	28,877	
	Property Taxes, 2024	7,843,734	4,060,420	(3,783,314)	51.8%
	Late Prop Tx Chrg & Int.	20,000	7,340	(12,660)	
45 District Court Total		7,863,734	4,106,992	(3,756,742)	52.2%
46 Reval	Property Taxes, 2021 & Prior	-	1,609	1,609	
	Property Taxes, 2022	-	3,323	3,323	
	Property Taxes, 2023	-	13,947	13,947	
	Property Taxes, 2024	4,169,552	2,158,437	(2,011,115)	51.8%
	Late Prop Tx Chrg & Int.	10,000	3,566	(6,434)	
46 Revaluation Total		4,179,552	2,180,882	(1,998,670)	52.2%
47 EMS	Property Taxes, 2021 & Prior	-	1,637	1,637	
	Property Taxes, 2022	-	3,237	3,237	
	Property Taxes, 2023	-	13,171	13,171	
	Property Taxes, 2024	3,617,826	1,872,819	(1,745,007)	51.8%
	Late Prop Tx Chrg & Int.	-	-	-	
47 EMS Total		3,617,826	1,890,864	(1,726,962)	52.3%
49 Aquifer Prot	Special Assessment Taxes, 2021 & Prior	500	342	(158)	
	Spec'l Assmnt Taxes, 2022	2,000	549	(1,451)	
	Spec'l Assmnt Taxes, 2023	5,500	2,120	(3,380)	
	Spec'l Assmnt Taxes, 2024	435,316	236,900	(198,416)	54.4%
	Late Prop Tx Chrg & Int.	1,000	559	(441)	55.9%
49 Aquifer Protection Total		444,316	240,470	(203,846)	54.1%
Grand Total		65,925,487	34,364,668	(31,560,819)	52.1%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Other Non-Property Tax Revenue by Fund

Fund	Non Property Tax Revenue			
	Budget	Actual Amount	Difference	% Received
10 General Fund	21,345,042	2,774,614	(18,570,428)	13%
11 Replacement Resv	763,630	806,522	42,892	***
13 Liability Insurance	-	(360)	(360)	***
14 Health Insurance	14,337,914	3,613,857	(10,724,057)	25%
15 Justice Fund	17,083,118	2,084,627	(14,998,491)	12%
154 Jail Commissary	385,000	77,730	(307,270)	20%
155 Sheriff Donation	62,564	169,620	107,056	271%
158 KCSO Drug Seizure	15,000	1,093	(13,907)	***
18 Centennial Trail	50,000	50,000	-	100%
19 Tourism Promotion	1,000	-	(1,000)	0%
20 Public Transport	6,890,007	628,572	(6,261,435)	9%
21 ARPA Recovery Funds	12,801,704	12,801,704	(0)	100%
30 Airport	1,476,616	543,807	(932,809)	37%
301 Airport Sewer Fund	105,593	26,943	(78,650)	26%
31 CO Fair	-	-	-	0%
32 Noxious Weed	200	25	(175)	12%
34 Hist Society	-	(14,999)	(14,999)	0%
35 Parks	206,500	95,779	(110,721)	46%
36 Snowmobile	76,100	-	(76,100)	0%
37 County Vessel	842,738	7,708	(835,030)	1%
38 Public Access	13,500	109	(13,391)	1%
45 District Court	2,533,597	634,956	(1,898,641)	25%
455 Court Interlock	15,300	3,027	(12,273)	20%
47 Emergency Medical Svc	264,929	15,255	(249,674)	6%
49 Aquifer Prot	100,000	25,000	(75,000)	25%
50 Construction Fund	4,895,620	(776,656)	(5,672,276)	-16%
60 Solid Waste	16,089,315	5,809,391	(10,279,924)	36%
Grand Total	100,354,987	29,378,323	(70,976,664)	29%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Summary Cash Listing

From October 1, 2024 to December 31, 2024

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Total Increase</u>	<u>Total Decrease</u>	<u>Ending Balance</u>	<u>Note Ref</u>
10	General Fund	23,509,319	18,786,177	15,397,781	26,897,715	
11	Replacement Rsrv/Acquisition Fund	29,810,444	1,357,197	1,578,520	29,589,121	
12	Unemployment Insurance Fund	2,660,022	20,054,947	20,596,893	2,118,075	
13	Liability Insurance Fund	444,847	769,853	647,757	566,943	
14	Health Insurance Fund	3,170,549	3,825,004	4,505,497	2,490,057	
15	Justice Fund	15,638,058	28,410,224	18,653,969	25,394,313	
154	Jail Commissary Fund	855,002	98,708	514,921	438,789	
155	Sheriff Donation Fund	97,016	72,269	21,359	147,926	
158	Drug Seizure - KCSO Patrol Fund	97,980	1,850	3,714	96,116	
18	Centennial Trail Fund	209,017	75,000	-	284,017	
19	Tourism Promotion Fund	978	-	-	978	
20	Public Transportation Fund	218,424	592,805	468,898	342,331	
21	ARPA Recovery Funds	17,403,463	1,158	6,086,151	11,318,469	
30	Airport Fund	915,285	1,052,779	1,113,405	854,659	
301	Airport Sewer Fund	355,356	20,228	16,125	359,459	
31	County Fair Fund	54,688	277	-	54,964	
32	Noxious Weed Fund	23,491	672,060	538,324	157,227	
33	Health District Fund	370,298	898,516	419,549	849,264	
34	Historical Society Fund	8,218	5,061	4	13,275	
35	Parks and Recreation Fund	421,367	422,390	185,510	658,247	
36	Snowmobile Fund	69,866	6,600	10,791	65,675	
37	County Vessel Fund	242,155	515,358	534,111	223,402	
38	Public Access Fund	14,495	109	-	14,605	
40	Indigent Fund	-	6	6	(0)	
43	Resort Sales Tax Fund	-	-	-	-	
45	District Court Fund	3,378,987	4,901,041	2,701,539	5,578,488	
455	Court Interlock Fund	118,603	3,027	36,919	84,710	
46	Revaluation Fund	1,568,723	2,310,071	1,037,370	2,841,423	
47	Emergency Management Fund	122	1,982,487	119,959	1,862,650	
49	Aquifer Protection Dstr Fund	1,262,061	265,470	111,929	1,415,602	
50	Construction Fund	-	686,182	1,887,673	(1,201,491)	(*)
60	Solid Waste Fund	43,980,386	6,407,977	7,552,607	42,835,755	
862	Sheriff Evidence Trust Fund	41,351	7,038	-	48,389	
880	PA Civil Forfeiture Trust Fund	45,987	-	3,118	42,869	

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

Kootenai County
Summary of Fund Balances 2025

Fund #	Fund Title	Unaudited FY 2024*	Restricted	Limitations & Planned Uses			Unassigned Fund Balance
				FY25 Budgeted for Operations	FY25 Budgeted Cap Project Carry overs	Assigned	
10	General Fund	24,077,035	3,001,691	4,129	505,351	1,500,000	19,065,864
11	Replacement Reserve/Acquisition	28,564,453	166,398	-	5,132,935	23,265,119	-
12	PR Payable	-	-	-	-	-	-
13	Liability Insurance Fund	452,078	452,078	-	-	-	-
14	Health Insurance Fund	1,728,866	1,728,866	-	-	-	-
15	Justice Fund	17,128,539	462,877	431,321	253,654	-	15,980,687
154	Jail Commissary	875,121	710,121	165,000	-	-	-
155	Sheriff Donation	-	-	-	-	-	-
158	Sheriff Drug Seizure	98,696	98,696	-	-	-	-
18	Centennial Trail	209,017	184,017	-	25,000	-	-
19	Tourism Promotion Fund	978	978	-	-	-	-
20	Public Transportation Fund	-	2,754	-	-	-	(2,754)
21	ARPA Recovery Funds	-	-	-	-	-	-
30	Airport Fund	1,195,234	883,264	304,663	7,307	-	-
301	Airport Sewer Fund	351,295	122,422	-	228,873	-	-
31	County Fair Fund	54,760	54,760	-	-	-	-
32	Noxious Weeds	22,507	22,507	-	-	-	-
33	Health District Fund	372,435	372,435	-	-	-	-
34	Historical Society Fund	23,255	23,255	-	-	-	-
35	Parks & Recreation Fund	401,158	386,158	-	15,000	-	-
36	Snowmobile Fund	70,677	60,292	10,385	-	-	-
37	County Vessel Fund	394,319	394,319	-	-	-	-
38	Public Access Contribution Fund	14,495	14,495	-	-	-	-
40	Indigent Fund	-	-	-	-	-	-
45	District Court Fund	3,034,080	2,976,889	57,191	-	-	-
455	Court Interlock Fund	118,003	88,003	30,000	-	-	-
46	Revaluation Fund	1,426,137	1,386,137	40,000	-	-	-
47	Emergency Medical Services Fund	65,539	65,539	-	-	-	-
49	Aquifer Protection District Fund	1,192,138	1,088,848	103,290	-	-	-
50	General Construction Fund	-	-	-	-	-	-
60	Solid Waste Disposal Fund (Net of Capital Assets)	33,080,391	75,095	6,480,655	8,714,233	-	17,810,408
Totals		114,951,205	14,822,894	7,626,634	14,882,353	24,765,119	52,854,205
Net Balance w/o Enterprise Fund (Solid Waste)			14,747,799	1,145,979	6,168,120	24,765,119	35,043,797

Kootenai County
UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024
Fund Balance - Current

Fund	Beginning	Year-to-Date Actual			Current Fund Balance	Note Ref
	Fund Balance	Revenue	Expenses	YTD Change		
10 General Fund	24,077,035	7,470,935	(7,688,064)	(217,128)	23,859,907	
11 Replacement Resv/Acq	28,564,453	1,179,341	(421,786)	757,555	29,322,008	
13 Liability Insurance	452,078	740,888	(626,023)	114,865	566,943	
14 Health Insurance	1,728,866	3,613,857	(4,383,992)	(770,136)	958,730	
15 Justice Fund	17,128,539	21,833,312	(13,785,642)	8,047,671	25,176,209	
154 Jail Commissary	875,121	(422,270)	(14,564)	(436,835)	438,287	
155 Sheriff Donation	-	169,620	(21,173)	148,448	148,448	
158 Sheriff Drug Seizure	98,696	1,093	(3,714)	(2,622)	96,074	
18 Centennial Trail	209,017	75,000	-	75,000	284,017	
19 Tourism Promo	978	-	-	-	978	
20 Public Transport	-	628,572	(315,220)	313,352	313,352	
21 ARPA Recovery Funds	-	12,801,704	(3,324,845)	9,476,859	9,476,859	
30 Airport	1,195,234	956,789	(820,497)	136,293	1,331,527	
301 Airport Sewer Fund	351,295	26,943	(13,398)	13,544	364,839	
31 County Fair	54,760	204	-	204	54,964	
32 Noxious Weed Ctrl	22,507	216,661	(81,941)	134,720	157,227	
33 Health District	372,435	896,378	(419,549)	476,829	849,264	
34 Historical Society	23,255	(9,976)	(4)	(9,980)	13,275	
35 Parks	401,158	422,932	(181,465)	241,467	642,625	
36 Snowmobile	70,677	3,008	(8,310)	(5,302)	65,375	
37 County Vessel	394,319	12,511	(185,821)	(173,310)	221,009	
38 Public Access	14,495	109	-	109	14,605	
40 Indigent	-	6	-	6	6	
45 District Court	3,034,080	4,887,352	(2,461,463)	2,425,890	5,459,969	
455 Court Interlock	118,003	(26,973)	(7,739)	(34,712)	83,290	
46 Revaluation	1,426,137	2,232,458	(817,172)	1,415,286	2,841,423	
47 Emergency Medical Services	65,539	1,913,661	(1,979,200)	(65,539)	0	
49 Aquifer Protection	1,192,138	228,510	(5,046)	223,464	1,415,602	
50 Construction	-	(776,656)	(424,835)	(1,201,491)	(1,201,491)	(*)
60 Solid Waste	33,080,391	4,883,156	(4,019,459)	863,697	33,944,088	
Grand Total	114,951,205	63,959,126	(42,010,922)	21,948,204	136,899,409	

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

Kootenai County

UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

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

(See Over Budget warnings on Pages 28-29)

State Revenue Sharing and Interest	2024			2025		
	Budgeted	Actual	Bdgt to Actl	Budgeted	Actual	Bdgt to Actl
4302 - State Revenue Sharing [1]	8,735,400	8,725,490	(9,910)	8,698,600	-	(8,698,600)
4303 - State Sales Tax [1]	8,903,501	8,894,217	(9,284)	4,687,700	-	(4,687,700)
4306 - State Liquor Apportionment	4,220,000	4,117,736	(102,264)	4,046,755	808,993	(3,237,762)
4820 - Interest	4,000,000	8,455,489	4,455,489	4,541,290	1,133,504	(3,407,786)
4821 - Unrealized Market Gain/(Loss) on Investments	-	2,565,853	2,565,853	-	(939,853)	(939,853)
Total State Revenue Sharing and Interest	25,858,901	32,758,786	6,899,885	21,974,345	1,002,643	(20,971,702)

[1] As of December 31, 2024 no payments of FY25 state revenue sharing or sales tax revenue has been received from the State of Idaho. Q1 payments have historically been received in February.

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Departments that have significant expenditures exceeding 32% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2025		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments:						
040 IT						
	Personnel Expenses	1,825,197	457,433	1,367,764	25%	[A]
	Operating Expenses (B Budget)	1,870,545	638,782	1,231,763	34%	
	Capital Outlay	320,252	11,355	308,897	4%	
040 IT Total		4,015,994	1,107,570	2,908,424	28%	
053 Liability Ins						
	Operating Expenses (B Budget)	1,320,865	626,023	694,842	47%	[B]
053 Liability Ins Total		1,320,865	626,023	694,842	47%	
060 Public Defndr						
	Personnel Expenses	-	-	-		[C]
	Operating Expenses (B Budget)	242,698	83,088	159,610	34%	
060 Public Defndr Total		242,698	83,088	159,610	34%	
101 Airport						
	Personnel Expenses	1,217,125	252,176	964,949	21%	[D] [E]
	Operating Expenses (B Budget)	1,050,767	310,445	740,322	30%	
	Capital Outlay	420,409	261,520	158,889	62%	
	Debt Services	-	9,754	(9,754)		
101 Airport Total		2,688,301	833,895	1,854,406	31%	
Clerk:						
201 - Auditor						
	Personnel Expenses	2,048,470	505,607	1,542,863	25%	[F]
	Operating Expenses(B-Bdgt)	82,294	36,266	46,028	44%	
201 - Auditor Total		2,130,764	541,873	1,588,891	25%	
205 - Elections						
	Personnel Expenses	471,072	164,547	306,525	35%	[G] [H]
	Operating Expenses(B-Bdgt)	491,969	324,331	167,638	66%	
205 - Elections Total		963,041	488,878	474,163	51%	
45.2.221.3 - District Court Clerk						
	Personnel Expenses	5,488,053	1,359,251	4,128,802	25%	[I]
	Operating Expenses(B-Bdgt)	30,839	17,274	13,565	56%	
45.2.221.3 - District Court Clerk Total		5,518,892	1,376,526	4,142,366	25%	

Over Budget Explanation:

[A] BOCC, IT: Operating - budgeted, Annual Software Support/Fees; Aumentum - Treasurer \$143k, New World - Accounting \$130k, JustWare - Prosecutor \$45k

[B] BOCC, Liability Insurance: Operating Expenses - Budgeted - 1st half of liability insurance paid in October \$626k

[C] BOCC, Public Defender: Operating - Rent has been paid for January (total of 4 months) as of 12/31/2024. Budget is on track if not for the timing of the January payment in December

[D] BOCC, Airport: Capital Outlay - Budgeted, 14k for Polaris Ranger and \$190k in security upgrades from Verkada (gate/camera/antennas)

[E] BOCC, Airport: Debt Services - Unbudgeted, Overspent - Interest charges related to the Verkada upgrades noted in item **[D]**

[F] Clerk, Auditor: Operating Expenses - Budgeted, Annual Lease software subscription (\$26.5k)

[G] Clerk, Elections: Personnel Expenses - Election season staffing in November drove most of the excess expenses as temp/seasonal staffing is 83% spent and normal payroll expenses due to overtime are roughly 40% spent

[H] Clerk, Elections: Operating Expenses - Budgeted, annual subscription software of \$24.3k. Many of the budgets related to the November election such as supplies are trending above our metrics but pose little concern as the the election is over

[I] Clerk, District Court Clerks: Operating Expenses - \$9.3k of the total spent (\$17.2k) is due to travel expenses which were budgeted

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2025 ending December 31, 2024

Departments that have significant expenditures exceeding 32% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2025		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Sheriff's Department:						
604 - Animal Cntrl						
	Personnel Expenses	231,673	62,262	169,411	27%	[J]
	Operating Expenses (B Budget)	39,834	3,697	36,137	9%	
	Capital Outlay	51,101	46,732	4,369	91%	
604 - Animal Cntrl Total		322,608	112,690	209,918	35%	
605 - Patrol						
	Personnel Expenses	10,765,871	2,645,236	8,120,635	25%	[K]
	Operating Expenses (B Budget)	1,011,404	185,466	825,938	18%	
	Capital Outlay	86,291	72,427	13,865	84%	
605 - Patrol Total		11,863,566	2,903,129	8,960,437	24%	
620 - Detective						
	Personnel Expenses	2,615,036	658,295	1,956,741	25%	[L] [M]
	Operating Expenses (B Budget)	96,713	43,998	52,715	45%	
	Capital Outlay	121,494	81,087	40,407	67%	
620 - Detective Total		2,833,243	783,381	2,049,862	28%	
650 - Maint						
	Personnel Expenses	659,923	153,739	506,184	23%	[N]
	Operating Expenses (B Budget)	348,099	134,912	213,187	39%	
	Capital Outlay	47,500	-	47,500	0%	
650 - Maint Total		1,055,522	288,651	766,871	27%	
660 - Jail Ops						
	Personnel Expenses	13,683,711	3,450,908	10,232,803	25%	[O]
	Operating Expenses (B Budget)	4,816,495	1,794,025	3,022,470	37%	
	Capital Outlay	236,160	5,000	231,160	2%	
660 - Jail Ops Total		18,736,366	5,249,933	13,486,433	28%	
685 - Rec Safety						
	Personnel Expenses	183,373	10,963	172,411	6%	[P]
	Operating Expenses (B Budget)	128,185	25,702	102,483	20%	
	Capital Outlay	58,879	58,879	0	100%	
685 - Rec Safety Total		370,437	95,543	274,894	26%	
Fund 455 - Court Interlock Device						
	Operating Expenses (B Budget)	15,300	7,739	7,561	51%	[Q]
Total		15,300	7,739	7,561	51%	

Over Budget Explanation:

[J] Sheriff, Animal Control: Capital Outlay - Budgeted, Purchase of new pickup

[K] Sheriff, Patrol: Capital Outlay - Budgeted, Purchase of new pickup for vessel (\$52k) and upfitting for new truck (\$20k)

[L] Sheriff, Detective: Operating Expenses - Budgeted, subscriptions service for cameras (\$30k)

[M] Sheriff, Detective: Capital Outlay - Budgeted, purchase of palm scanner (\$17k) and 2 detective vehicles (\$63k)

[N] Sheriff, Maintenance: Operating Expenses - Budgeted, purchase of new CNC Plasma table (\$7.4k). Vehicle and Equipment maintenance and supplies accounts are 92% and 105% spent, respectively.

[O] Sheriff, Jail Operations: Safety Supplies currently 82% spent. Jail medication budget is currently overspent by \$11k and Jail contracted medical services is currently 48% spent. Spending at current levels for this line item will result in significant overages (~\$1.5mil)

[P] Sheriff, Rec Safety: Capital Outlay - Budgeted, New truck

District Court Judges

[Q] District Court Judges, Court Interlock: Operating Expenses - Unbudgeted, \$3.1k in unbudgeted, court order mental health assessments

Kootenai County
Schedule of Grant Activity, through December 31, 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 Org Set	
							Sent	Due		
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	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$40	\$1,068,587	12/6/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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 \$17,899.99	\$17,900.00	\$0	\$358,000	12/6/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/6/2022 - 9/6/2026 50.1.101.4.832
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-058 AIP 58 Runway 6/24 (PhaselI)	\$4,644,130	Hard-Dollar State \$258,007	\$258,007	\$0	\$5,171,949 *	12/6/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	6/13/2023 - 6/13/2027 50.1.101.4.834
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	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$456,207 *	12/6/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	8/8/2023 - 8/8/2027 50.1.101.4.836
AIP Gaston Patterson/Kim Stevenson	ID Transportation Dept L238COE SP-COE-01 SRE Building	\$300,000		\$0	\$7,987	\$292,013	8/2/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$790,930	\$81,022	12/6/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$3,474,260	\$747,962	12/6/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/9/2024 - 9/9/2028 50.1.101.4.838
AMP Keith Hutcheson	DOJ 15JOVW-22-GG-00234-JFFX OVW CTIP Grant	\$7,656		\$0	\$7,656	\$0	—	12/31/2024 1/31/2025	Variable	10/1/2022 - 9/30/2025 15.1.132.4.235
BOCC Brandi Falcon/Kat Smith	US Dept of Treasury Coronavirus Recovery Funds 2021 ARPA	\$32,184,700		\$0	\$9,476,859	\$22,707,841	7/28/2022	12/31/2024 1/31/2025	3/31/2025 4/30/2025	3/1/2021 - 12/31/2026 21.1.110.4.195 21.1.110.4.69 & 21.1.110.4.197
BOCC Brandi Falcon/Kat Smith	US Dept of Treasury Local Assistance & Tribal Consistency Fund LATCF	\$782,200		\$0	\$763,630	\$18,570	8/21/2023	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$3,276,478	\$1,271,135	11/1/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	4/30/2020 - 3/31/2025 20.1.070.4.026

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

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
				*Including Match	*Including Match		Sent	Due	Org Set	
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	11/1/2024	9/30/2024 10/31/2024	—	8/16/2022 - 20.1.070.4.023
COMPLETE				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	\$65,390	\$559,610	11/1/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$25,713	\$74,287	11/1/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$2,393,982	Hard-Dollar/ In-Kind	\$1,882,326	\$2,183,578	\$2,092,730	11/5/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/1/2023 - 20.1.070.4.033
BOCC Chad Ingle	US Dept of Transportation ID-2023-023-00 FTA Grant 2023-023 - PM	\$130,000	Hard-Dollar/ In-Kind	\$32,500	\$72,439	\$90,061	11/1/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/1/2023 - 20.1.070.4.031
BOCC Chad Ingle	US Dept of Transportation ID-2024-029-00 FTA Grant 2024-029 - Truck	\$60,480	Hard-Dollar/ In-Kind	\$15,120	\$75,600	\$0	—	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/9/2024 - 3/31/2025 20.1.070.4.036
BOCC Chad Ingle	US Dept of Transportation ID-2024-030-00 FTA Grant 2024-030 - ADA Para Ops	\$163,657		\$0	\$86,474	\$77,183	—	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/9/2024 - 6/30/2025 20.1.070.4.037
BOCC Chad Ingle	US Dept of Transportation ID-2024-031-00 FTA Grant 2024-031 - Training	\$7,200	Hard-Dollar/ In-Kind	\$1,800	\$9,000	\$0	—	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/9/2024 - 12/31/2025 20.1.070.4.035
BOCC Chad Ingle	US Dept of Transportation ID-2024-032-00 FTA Grant 2024-032 - Planning	\$36,480	Hard-Dollar/ In-Kind	\$9,120	\$45,600	\$0	—	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/9/2024 - 9/30/2025 20.1.070.4.018
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	11/22/2024	12/31/2024 1/31/2025	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	—	12/31/2024 1/31/2025	Variable	10/1/2021 - 9/30/2025 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	—	12/31/2024 1/31/2025	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	—	12/31/2024 1/31/2025	Variable	10/1/2022 - 9/30/2025 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-1722-2024-7 / O2573KC ITD-5310 Purchase of Service FY24-25	\$80,000	Hard-Dollar/ In-Kind	\$20,000	\$86,118	\$13,882	—	12/31/2024 1/31/2025	Variable	10/1/2024 - 9/30/2025 20.1.070.4.010

Kootenai County
Schedule of Grant Activity, through December 31, 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
BOCC Chad Ingle COMPLETE	ID Transportation Dept ID-2018-002-01 / C1779KC ITD-5339 Bus Shelters	\$329,200	Hard-Dollar/ In-Kind	\$82,300	\$0	\$411,500	12/19/2024	9/30/2024 10/31/2024	—	10/1/2019 - 9/30/2024 20.1.070.4.039
100% Funds Used										
BOCC Chad Ingle	ID Transportation Dept ID-2023-010 / C2379KC ITD-5339 5 Para Buses	\$475,000	Hard-Dollar/ In-Kind	\$118,750	\$115,881	\$477,869	5/13/2024	12/31/2024 1/31/2025	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	\$63,835	\$54,915	5/13/2024	12/31/2024 1/31/2025	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	\$191,229	\$308,771	12/23/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	2/15/2022 - 5/31/2025 50.1.001.4.804
BOCC Leighanna Keiser COMPLETE	ID State Historical Society CLG-2022-04 Historic Preservation	\$15,000	In-Kind	\$15,000	\$1	\$29,999	11/21/2024	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	—	12/31/2024 1/31/2025	3/31/2025 4/30/2025	8/21/2023 - 12/31/2026 10.2.205.4.227
100% Funds Used										
DISTRICT COURT Mark Heid	DOJ 2020-TA-AX-K004 OVW DV Mentor Court Grant	\$149,824		\$0	\$141,366	\$8,458	7/8/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	10/01/2020 - 9/30/2025 45.8.001.4.250
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY24-Sub Abuse Substance Abuse Prevention	\$6,353		\$0	\$716	\$5,637	6/28/2024	6/30/2024 7/31/2024	—	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	\$3,804	\$200	—	12/31/2024 1/31/2025	3/31/2025 4/30/2025	7/1/2024 - 6/30/2025 10.7.137.4.137
OEM Tiffany Westbrook	ID Dept of Lands 19SSCF-Kootenai 2019 WUI HFR Farragut Trail	\$50,000	State	\$50,000	\$5,581	\$94,419	6/27/2024	12/31/2024 1/31/2025	—	2/29/2024 - 12/26/2024 10.6.114.4.108
OEM Tiffany Westbrook COMPLETE	ID Dept of Lands 20SSCF-02-Kootenai 2020 WUI HFR Post Falls Community	\$125,000	Hard-Dollar/ In-Kind	\$12,500	\$4,666	\$132,834	12/11/2024	11/30/2024 12/31/2024	—	12/21/2023 - 11/30/2024 10.6.114.4.108
OEM Tiffany Westbrook	ID Dept of Lands 20WFM-Kootenai 2020 WUI WFM Veterans Centennial	\$25,000	In-Kind / Prog Inc	\$10,752	\$38	\$35,714	8/14/2024	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	\$9,408	\$120,592	8/16/2024	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	\$76,161	\$78,839	—	12/31/2024 1/31/2025	3/31/2025 4/30/2025	7/23/2023 - 11/30/2025 10.6.114.4.107

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

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						Grant Period
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Org Set	
				*Including Match	*Including Match		Sent	Due		
OEM Tiffany Westbrook	ID Dept of Lands 23WFM-Kootenai 2023 WUI WFM Tubbs Hill	\$240,000	Hard-Dollar/ In-Kind	\$24,000	\$264,000	\$0	_____	12/31/2024 1/31/2025	3/31/2025 4/30/2025	5/23/2024 - 11/30/2026 10.6.114.4.117
OEM Tiffany Westbrook COMPLETE	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-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 10.6.114.4.120
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2022-SS-00109 2022 SHSP	\$219,521		\$0	\$0	\$219,521	8/28/2024	12/31/2024 1/31/2025	2/28/2025 3/31/2025	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	_____	12/31/2024 1/31/2025	3/31/2025 4/30/2025	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	\$78,215	\$150,243	10/16/2024	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/1/2023 - 2/28/2026 10.6.114.4.124
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2024-EP-05001 2024 EMPG	\$90,561	Hard-Dollar	\$90,561	\$0	\$181,121	_____	12/31/2024 1/31/2025	3/31/2025 4/30/2025	10/1/2023 - 1/31/2026 10.6.114.2
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2024-SS-05016 2024 SHSP	\$214,729		\$0	\$214,729	\$0	_____	12/31/2024 1/31/2025	3/31/2025 4/30/2025	9/19/2024 - 2/28/2027 10.6.114.4.126
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
SHERIFF Andrea Littlefield COMPLETE	US Dept of Justice 15PBJA-22-GG-02603-JAGX JAG Program-FY22	\$21,707		\$0	\$4	\$21,703	10/3/2024	9/30/2024 10/31/2024	_____	10/1/2021 - 9/30/2024 15.6.605.4.611
SHERIFF Stephanie Drobny	Dept of Agriculture 2024 Invasive Species Invasive Species	\$272,181		\$0	\$210,271	\$61,910	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 COMPLETE	Idaho Dept of Parks & Rec 2024-FFY24 RBS Boater Safety	\$147,857	Hard-Dollar	\$73,929	\$0	\$221,786	10/4/2024	9/30/2024 10/31/2024	_____	10/1/2023 - 9/30/2024 37.6.685.4.681
GRAND TOTALS		\$58,887,008 Total Grant Fund Awards		\$5,097,907 Total Grant Match	\$22,800,069 Total Remaining Funds	\$41,196,650 Total Current Expenses				100% Funds Used

* These are overbudget because we are waiting for award amendments.