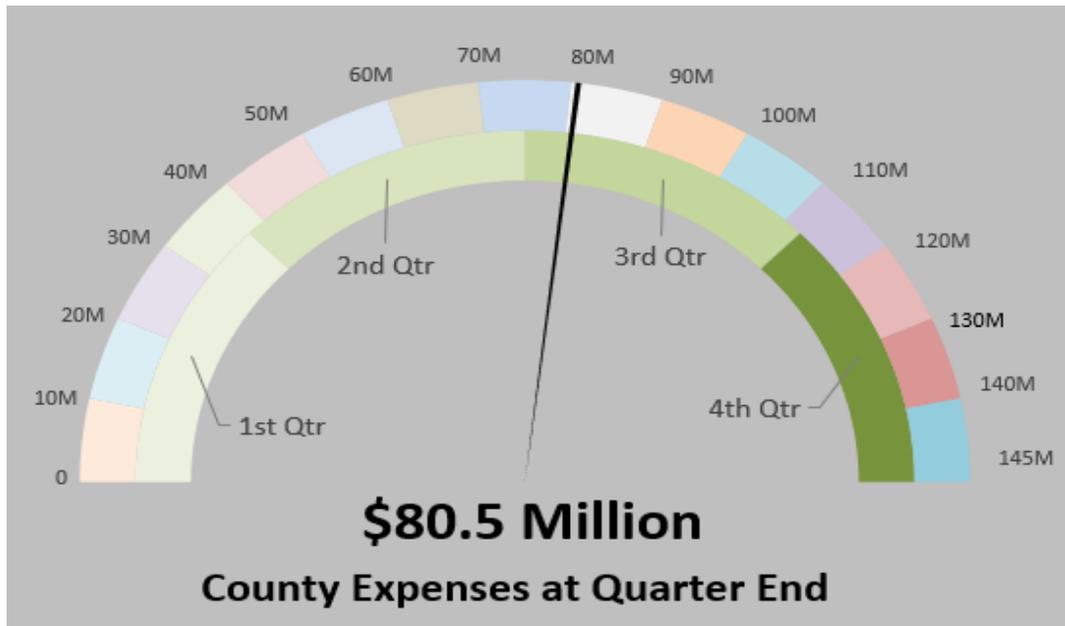


# Kootenai County

## 2nd Quarter FY 2025 - UNAUDITED

### Budget Status Report

#### March 31, 2025



Page

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





## 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](mailto:jlocke@kcgov.us)

April 30, 2025

To: Elected Officials

From: Auditor's Office

### **2<sup>nd</sup> Quarter FY 2025 Budget Status Report**

Per Idaho Code §31-1611, enclosed is the Second 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](http://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](mailto:ktaylor@kcgov.us) or x1669) or Kyle Westermann ([kwestermann@kcgov.us](mailto:kwestermann@kcgov.us) or x1653).

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

Jennifer Locke, Clerk



**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**Summary Expenditure Budget Status Report by Elected Official**

<b>Elected Official</b>	<b>Expense Classification</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actual</b>	<b>% Used</b>
<b>1 BOCC</b>					
	Personnel Expenses	23,306,030	10,650,592	12,655,438	46%
	Operating Expenses (B Budget)	40,984,467	18,030,200	22,954,267	44%
	Capital Outlay	4,189,681	624,791	3,564,890	15%
	Debt Services	9,754	9,754	(0)	100%
<b>1 BOCC Total</b>		<b>68,489,932</b>	<b>29,315,337</b>	<b>39,174,595</b>	<b>43%</b>
<b>2 Clerk</b>					
	Personnel Expenses	8,550,196	4,062,984	4,487,212	48%
	Operating Expenses (B Budget)	632,087	397,296	234,791	63%
	Debt Services	25,000	26,500	(1,500)	106%
<b>2 Clerk Total</b>		<b>9,207,283</b>	<b>4,486,779</b>	<b>4,720,504</b>	<b>49%</b>
<b>3 Treasurer</b>					
	Personnel Expenses	882,577	373,970	508,607	42%
	Operating Expenses (B Budget)	519,592	168,718	350,874	32%
<b>3 Treasurer Total</b>		<b>1,402,169</b>	<b>542,689</b>	<b>859,480</b>	<b>39%</b>
<b>4 Assessor</b>					
	Personnel Expenses	6,221,601	2,780,864	3,440,737	45%
	Operating Expenses (B Budget)	786,875	97,711	689,164	12%
	Capital Outlay	40,000	-	40,000	0%
<b>4 Assessor Total</b>		<b>7,048,476</b>	<b>2,878,575</b>	<b>4,169,901</b>	<b>41%</b>
<b>5 Coroner</b>					
	Personnel Expenses	597,206	288,081	309,125	48%
	Operating Expenses (B Budget)	444,240	98,475	345,765	22%
<b>5 Coroner Total</b>		<b>1,041,446</b>	<b>386,556</b>	<b>654,890</b>	<b>37%</b>
<b>6 Sheriff</b>					
	Personnel Expenses	37,595,015	17,921,574	19,673,441	48%
	Operating Expenses (B Budget)	9,193,733	5,549,226	3,644,507	60%
	Capital Outlay	1,152,307	662,509	489,798	57%
<b>6 Sheriff Total</b>		<b>47,941,055</b>	<b>24,133,309</b>	<b>23,807,746</b>	<b>50%</b>
<b>7 Prosecuting Attorney</b>					
	Personnel Expenses	8,265,552	3,664,118	4,601,434	44%
	Operating Expenses (B Budget)	498,284	144,083	354,201	29%
<b>7 Prosecuting Attorney Total</b>		<b>8,763,836</b>	<b>3,808,201</b>	<b>4,955,635</b>	<b>43%</b>
<b>8 District Court</b>					
	Personnel Expenses	3,701,921	1,719,013	1,982,908	46%
	Operating Expenses (B Budget)	1,243,413	426,231	817,182	34%
<b>8 District Court Total</b>		<b>4,945,334</b>	<b>2,145,245</b>	<b>2,800,089</b>	<b>43%</b>
<b>Sub Total</b>		<b>148,839,531</b>	<b>67,696,691</b>	<b>81,142,840</b>	<b>45%</b>
<b>Combined Grants and Projects</b>		<b>50,247,649</b>	<b>12,753,900</b>	<b>37,493,749</b>	<b>25%</b>
<b>Grand Total</b>		<b>199,087,180</b>	<b>80,450,591</b>	<b>118,636,589</b>	<b>40%</b>

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**Budget Reconciliation - All County Operations**

<b>FY2025 Adopted Budget Expenses</b>	<b>\$ 131,724,612</b>
<b>Budget Amendments</b>	
<i>Adjustments between Adopted and Amended Budget</i>	
Countywide health insurance	500,000
<i>Capital Project Carry-over from FY2024</i>	
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
<i>Total Budget Carry-over Adjustments</i>	<u>14,882,353</u>
<i>Grants &amp; Project Amendments</i>	
<b>Grants:</b>	<b>FY Total to date</b>
ARPA County Projects & Administration	13,094,651
Transportation Grants	6,485,539
Airport Grants	4,652,950
SHSP Grant/OEM Grant	899,785
Panhandle Village Water System	242,670
Invasive Species Grant	223,330
District Court Grants	144,618
JDET Grant	85,189
JDIV Grant	4,627
<b>Grants Subtotal</b>	<u>25,833,359</u>
<b>Projects:</b>	
Jail/Jail Pod Projects	8,561,921
IT Project	81,841
Parks and Waterways	44,111
Airport Projects	40,166
Coroner Lab Project	9,000
VSAR Upgrades	7,500
<b>Projects Subtotal</b>	<u>8,744,539</u>
<b>Capital Purchases</b>	
Non-Sheriff Vehicles	58,879
Sheriff Equipment	44,526
Airport Equipment	6,892
Sheriff Vehicles	(447,649)
<b>Capital Purchases Subtotal</b>	<u>(337,352)</u>
<i>Total Grant/Project Amendments</i>	<u>34,240,546</u>
<b>Other Budgetary Elements</b>	
Internal Services including Health Insurance	13,837,914
EMS Budget	3,901,755
<i>Total Other Budgetary Elements</i>	<u>17,739,669</u>
<b>Current Budgeted Expense- Accounting System Total</b>	<u><u>\$ 199,087,180</u></u>

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025

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	417,939	457,246	48%	
	Operating Expenses (B Budget)	39,306	13,988	25,318	36%	
<b>001 Elected Offcl Total</b>		<b>914,491</b>	<b>431,927</b>	<b>482,564</b>	<b>47%</b>	
002 Department	Personnel Expenses	6,247,540	2,976,184	3,271,356	48%	
	Operating Expenses (B Budget)	4,900,454	237,530	4,662,924	5%	
	Capital Outlay	62,090	-	62,090	0%	
<b>002 Department Total</b>		<b>11,210,084</b>	<b>3,213,714</b>	<b>7,996,370</b>	<b>29%</b>	
003 General Accts	Personnel Expenses	417,300	10,403	406,897	2%	
	Operating Expenses (B Budget)	1,560,592	485,846	1,074,746	31%	
<b>003 General Accts Total</b>		<b>1,977,892</b>	<b>496,249</b>	<b>1,481,643</b>	<b>25%</b>	
004 Tax Support	Operating Expenses (B Budget)	1,695,156	841,001	854,155	50%	
	Capital Outlay	25,000	-	25,000	0%	
<b>004 Tax Support Total</b>		<b>1,720,156</b>	<b>841,001</b>	<b>879,155</b>	<b>49%</b>	
005 Transit	Personnel Expenses	54,830	21,040	33,790	38%	
	Operating Expenses (B Budget)	11,478	1,311	10,167	11%	
	Capital Outlay	-	(0)	0		
<b>005 Transit Total</b>		<b>66,308</b>	<b>22,351</b>	<b>43,957</b>	<b>34%</b>	
010 B & G	Personnel Expenses	949,916	458,622	491,294	48%	
	Operating Expenses (B Budget)	342,661	141,743	200,918	41%	
<b>010 B &amp; G Total</b>		<b>1,292,577</b>	<b>600,365</b>	<b>692,212</b>	<b>46%</b>	
018 Veterans Svc	Personnel Expenses	262,033	125,851	136,182	48%	
	Operating Expenses (B Budget)	24,353	4,788	19,565	20%	
<b>018 Veterans Svc Total</b>		<b>286,386</b>	<b>130,639</b>	<b>155,747</b>	<b>46%</b>	
020 Comm Develop	Personnel Expenses	4,213,502	1,873,511	2,339,991	44%	
	Operating Expenses (B Budget)	230,078	94,567	135,511	41%	
<b>020 Comm Develop Total</b>		<b>4,443,580</b>	<b>1,968,078</b>	<b>2,475,502</b>	<b>44%</b>	
030 Print Center	Personnel Expenses	276,043	132,613	143,430	48%	
	Operating Expenses (B Budget)	315,300	128,961	186,340	41%	
<b>030 Print Center Total</b>		<b>591,343</b>	<b>261,574</b>	<b>329,769</b>	<b>44%</b>	
040 IT	Personnel Expenses	1,825,197	878,784	946,413	48%	
	Operating Expenses (B Budget)	1,870,545	850,055	1,020,490	45%	
	Capital Outlay	320,252	11,355	308,897	4%	
<b>040 IT Total</b>		<b>4,015,994</b>	<b>1,740,194</b>	<b>2,275,800</b>	<b>43%</b>	
053 Liability Ins	Operating Expenses (B Budget)	1,320,865	1,252,389	68,476	95%	[A]
<b>053 Liability Ins Total</b>		<b>1,320,865</b>	<b>1,252,389</b>	<b>68,476</b>	<b>95%</b>	
056 Health Ins	Operating Expenses (B Budget)	14,327,714	7,899,266	6,428,448	55%	
<b>056 Health Ins Total</b>		<b>14,327,714</b>	<b>7,899,266</b>	<b>6,428,448</b>	<b>55%</b>	
057 Wellness Program	Operating Expenses (B Budget)	10,200	3,505	6,695	34%	
<b>057 Wellness Program Total</b>		<b>10,200</b>	<b>3,505</b>	<b>6,695</b>	<b>34%</b>	
060 Public Defndr	Personnel Expenses	-	(2,774)	2,774		
	Operating Expenses (B Budget)	242,698	143,489	99,209	59%	
<b>060 Public Defndr Total</b>		<b>242,698</b>	<b>140,715</b>	<b>101,983</b>	<b>58%</b>	
101 Airport	Personnel Expenses	1,217,125	494,425	722,700	41%	
	Operating Expenses (B Budget)	1,050,767	459,340	591,427	44%	
	Capital Outlay	488,006	294,657	193,349	60%	
	Debt Services	9,754	9,754	(0)	100%	[B]
<b>101 Airport Total</b>		<b>2,765,652</b>	<b>1,258,176</b>	<b>1,507,476</b>	<b>45%</b>	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025

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	1,624,407	1,789,225	48%	P-Tax Pass-Thru Acct
	Operating Expenses (B Budget)	242,869	98,285	144,584	40%	
<b>128 JDET Ctr Total</b>		<b>3,656,501</b>	<b>1,722,693</b>	<b>1,933,808</b>	<b>47%</b>	
132 AMP	Personnel Expenses	1,425,776	678,844	746,932	48%	
	Operating Expenses (B Budget)	91,085	28,452	62,633	31%	
<b>132 AMP Total</b>		<b>1,516,861</b>	<b>707,296</b>	<b>809,565</b>	<b>47%</b>	
139 Juv Pro	Personnel Expenses	1,697,168	789,571	907,597	47%	
	Operating Expenses (B Budget)	90,340	34,945	55,395	39%	
<b>139 Juv Pro Total</b>		<b>1,787,508</b>	<b>824,516</b>	<b>962,992</b>	<b>46%</b>	
155 Waterways	Personnel Expenses	182,466	85,989	96,477	47%	
	Operating Expenses (B Budget)	137,863	26,746	111,117	19%	
<b>155 Waterways Total</b>		<b>320,329</b>	<b>112,736</b>	<b>207,593</b>	<b>35%</b>	
167 Snowmobile St Mgmt	Personnel Expenses	6,245	1,634	4,611	26%	
	Operating Expenses (B Budget)	74,198	18,663	55,535	25%	
<b>167 Snowmobile St Mgmt Total</b>		<b>80,443</b>	<b>20,298</b>	<b>60,145</b>	<b>25%</b>	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	611,556	85,434	526,122	14%	
<b>170 Aquifer Prot Dist Total</b>		<b>611,556</b>	<b>85,434</b>	<b>526,122</b>	<b>14%</b>	
173 Emergency Svc Cont	Operating Expenses (B Budget)	3,901,755	2,383,899	1,517,856	61%	
<b>173 Emergency Svc Cont Total</b>		<b>3,901,755</b>	<b>2,383,899</b>	<b>1,517,856</b>	<b>61%</b>	
182 Ramsey Trnsfr Stn	Personnel Expenses	177,703	60,268	117,435	34%	
	Operating Expenses (B Budget)	2,877,151	1,046,438	1,830,713	36%	
	Capital Outlay	768,474	182,070	586,404	24%	
<b>182 Ramsey Trnsfr Stn Total</b>		<b>3,823,328</b>	<b>1,288,776</b>	<b>2,534,552</b>	<b>34%</b>	
183 Prairie Trnsfr Stn	Personnel Expenses	19,131	5,444	13,687	28%	
	Operating Expenses (B Budget)	2,299,478	768,755	1,530,723	33%	
	Capital Outlay	638,821	136,710	502,111	21%	
<b>183 Prairie Trnsfr Stn Total</b>		<b>2,957,430</b>	<b>910,910</b>	<b>2,046,520</b>	<b>31%</b>	
187 Rural Sys	Personnel Expenses	3,151	728	2,423	23%	
	Operating Expenses (B Budget)	725,615	272,774	452,841	38%	
<b>187 Rural Sys Total</b>		<b>728,766</b>	<b>273,502</b>	<b>455,264</b>	<b>38%</b>	
190 Fighting Creek	Personnel Expenses	42,087	17,106	24,981	41%	
	Operating Expenses (B Budget)	1,990,390	708,027	1,282,363	36%	
	Capital Outlay	1,887,038	-	1,887,038	0%	
<b>190 Fighting Creek Total</b>		<b>3,919,515</b>	<b>725,133</b>	<b>3,194,382</b>	<b>19%</b>	
<b>Grand Total</b>		<b>68,489,932</b>	<b>29,315,337</b>	<b>39,174,595</b>	<b>43%</b>	

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025

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
<b>10.1.003.0 - General Fund - BOCC General Administration</b>						
	Personnel Expenses	417,300	10,403	406,897	2%	
	Operating Expenses (B Budget)	1,245,592	468,325	777,267	38%	
<b>10.1.003.0 - General Fund - BOCC General Administration Total</b>						<b>29%</b>
<b>15.1.003.0 - Justice Fund - BOCC General Administration</b>						
	Operating Expenses (B Budget)	315,000	17,521	297,479	6%	
<b>15.1.003.0 - Justice Fund - BOCC General Administration Total</b>						<b>6%</b>
<b>18.1.004.3 - Centennial Trail Operations</b>						
	Operating Expenses (B Budget)	6,500	-	6,500	0%	
	Capital Outlay	25,000	-	25,000	0%	
<b>18.1.004.3 - Centennial Trail Operations Total</b>						<b>0%</b>
<b>19.1.004.3 - Tourism Promotion Operations</b>						
	Operating Expenses (B Budget)	1,000	1,879	(879)	188%	[C]
<b>19.1.004.3 - Tourism Promotion Operations Total</b>						<b>188%</b>
<b>32.1.002.3 - Noxious Weeds Operations</b>						
	Personnel Expenses	311,482	148,967	162,515	48%	
	Operating Expenses (B Budget)	101,439	8,935	92,504	9%	
<b>32.1.002.3 - Noxious Weeds Operations Total</b>						<b>38%</b>
<b>33.1.004.3 - Health District Operations</b>						
	Operating Expenses (B Budget)	1,678,196	839,098	839,098	50%	
<b>33.1.004.3 - Health District Operations Total</b>						<b>50%</b>
<b>34.1.004.3 - Historical Society Operations</b>						
	Operating Expenses (B Budget)	9,460	24	9,436	0%	
<b>34.1.004.3 - Historical Society Operations Total</b>						<b>0%</b>
<b>35.1.002.3 - Parks General Operations</b>						
	Personnel Expenses	484,488	227,331	257,157	47%	
	Operating Expenses (B Budget)	170,604	105,967	64,637	62%	[D]
	Capital Outlay	15,000	-	15,000	0%	
<b>35.1.002.3 - Parks General Operations Total</b>						<b>50%</b>
<b>35.1.002.3.153 - Parks Operations - Boat Launch</b>						
	Operating Expenses (B Budget)	87,604	18,915	68,689	22%	
<b>35.1.002.3.153 - Parks Operations - Boat Launch Total</b>						<b>22%</b>
<b>60.1.002.2 - Solid Waste Administration</b>						
	Personnel Expenses	268,706	128,543	140,163	48%	
	Operating Expenses (B Budget)	4,495,377	93,058	4,402,319	2%	
	Capital Outlay	47,090	-	47,090	0%	
<b>60.1.002.2 - Solid Waste Administration Total</b>						<b>5%</b>
<b>60.1.002.3 - Solid Waste Operations</b>						
	Personnel Expenses	5,182,864	2,471,343	2,711,521	48%	
	Operating Expenses (B Budget)	45,430	10,654	34,776	23%	
<b>60.1.002.3 - Solid Waste Operations Total</b>						<b>47%</b>
<b>Grand Total</b>						<b>31%</b>

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See Over Budget warnings on Pages 28-29)

<b>Grant &amp; Projects by Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actl</b>	<b>% Used</b>	<b>Note Ref</b>
<b>10 GF</b>					
<b>001 Elected Offcl</b>					
10.1.001.4.803 - Grant - 5311- RTAP					
Operating Expenses (B Budget)	-	600	(600)		<b>Pending Year End Budget JE</b>
10.1.001.4.803 - Grant - 5311- RTAP Total	-	600	(600)		
<b>001 Elected Offcl Total</b>	-	<b>600</b>	<b>(600)</b>		
<b>040 IT</b>					
10.1.040.5.411 - Project - Mobile Data Terminals SO Patrol					
Operating Expenses (B Budget)	27,618	-	27,618	0%	
10.1.040.5.411 - Project - Mobile Data Terminals SO Patrol Total	27,618	-	27,618	0%	
10.1.040.5.46 - Project - OnBase County Imaging					
Operating Expenses (B Budget)	168,096	101,081	67,015	60%	
Capital Outlay	84,098	-	84,098	0%	
10.1.040.5.46 - Project - OnBase County Imaging Total	252,194	101,081	151,113	40%	
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	5,224	10,368	34%	
10.1.040.5.495 - Project - Jail Camera Replacement Project Total	15,592	5,224	10,368	34%	
<b>040 IT Total</b>	<b>321,928</b>	<b>106,306</b>	<b>215,622</b>	<b>33%</b>	
<b>10 GF Total</b>	<b>321,928</b>	<b>106,906</b>	<b>215,022</b>	<b>33%</b>	
<b>11 Repl Resv/Acq</b>					
<b>003 Gen Accts</b>					
11.1.003.5.004 - Project - Admin HVAC FY24					
Capital Outlay	225,910	124,978	100,932	55%	
11.1.003.5.004 - Project - Admin HVAC FY24 Total	225,910	124,978	100,932	55%	
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	22,150	48,638	31%	
11.1.003.5.50 - Project - Jail Generator FY24 Total	70,788	22,150	48,638	31%	
11.1.003.5.51 - Project - Jail Expansion Project FY24					
Capital Outlay	8,410,111	1,382,046	7,028,065	16%	
11.1.003.5.51 - Project - Jail Expansion Project FY24 Total	8,410,111	1,382,046	7,028,065	16%	
11.1.003.5.56 - Project - Patrol Fleet Mass Purchases					
Capital Outlay	355,622	322,748	32,874	91%	*
11.1.003.5.56 - Project - Patrol Fleet Mass Purchases Total	355,622	322,748	32,874	91%	
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%	
11.1.003.5.66 - Project - KC North Remodel					
Operating Expenses (B Budget)	-	200	(200)		*
Capital Outlay	140,555	102,041	38,514	73%	
11.1.003.5.66 - Project - KC North Remodel Total	140,555	102,241	38,314	73%	
11.1.003.5.68 - Project - Coroner Lab Expansion FY25					
Capital Outlay	9,000	-	9,000	0%	
11.1.003.5.68 - Project - Coroner Lab Expansion FY25 Total	9,000	-	9,000	0%	

(\* ) All expenses are eligible under grant guidelines

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See Over Budget warnings on Pages 28-29)

<b>Grant &amp; Projects by Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actl</b>	<b>% Used</b>	<b>Note Ref</b>
11.1.003.5.69 - Project - Justice Building Construction					
Capital Outlay	2,990,678	335,373	2,655,305	11%	
11.1.003.5.69 - Project - Justice Building Construction Total	2,990,678	335,373	2,655,305	11%	
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%	
<b>003 Gen Accts Total</b>	<b>14,721,087</b>	<b>2,289,536</b>	<b>12,431,551</b>	<b>16%</b>	
<b>11 Repl Resv/Acq Total</b>	<b>14,721,087</b>	<b>2,289,536</b>	<b>12,431,551</b>	<b>16%</b>	
<b>15 JF</b>					
<b>128 JDET Ctr</b>					
15.1.128.4.190 - Grant - JDC School Lunch Prgrm					
Personnel Expenses	35,403	18,764	16,639	53%	
Operating Expenses (B Budget)	49,786	16,162	33,624	32%	
15.1.128.4.190 - Grant - JDC School Lunch Prgrm Total	85,189	34,926	50,263	41%	
<b>128 JDET Ctr Total</b>	<b>85,189</b>	<b>34,926</b>	<b>50,263</b>	<b>41%</b>	
<b>139 Juv Pro</b>					
15.1.139.4.340 - Grant - JP PF School Dist Grants					
Operating Expenses (B Budget)	-	24,491	(24,491)		Pending Budget JE
15.1.139.4.340 - Grant - JP PF School Dist Grants Total	-	24,491	(24,491)		
<b>139 Juv Pro Total</b>	<b>-</b>	<b>24,491</b>	<b>(24,491)</b>		
<b>15 JF Total</b>	<b>85,189</b>	<b>59,418</b>	<b>25,771</b>	<b>70%</b>	
<b>20 Public Transport</b>					
<b>070 Bus Svc</b>					
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)	236,485	39,906	196,579	17%	
Capital Outlay	367,500	-	367,500	0%	
20.1.070.4.010 - Grant - ITD 5310 Grant 20.513 Total	603,985	39,906	564,079	7%	
20.1.070.4.018 - Grant - FTA ID-2024-032-00 Grant 20.507					
Operating Expenses (B Budget)	37,225	9,605	27,620	26%	
20.1.070.4.018 - Grant - FTA ID-2024-032-00 Grant 20.507 Total	37,225	9,605	27,620	26%	
20.1.070.4.023 - Pub. Trans.FTA ID-2022-010-00 Grant 20.507					
Operating Expenses (B Budget)	-	2	(2)		Pending Budget JE
20.1.070.4.023 - Pub. Trans.FTA ID-2022-010-00 Grant 20.507 Total	-	2	(2)		
20.1.070.4.024 - Pub. Trans.FTA ID-2022-011-00 Grant 20.507					
Operating Expenses (B Budget)	-	1	(1)		Pending Budget JE
20.1.070.4.024 - Pub. Trans.FTA ID-2022-011-00 Grant 20.507 Total	-	1	(1)		
20.1.070.4.025 - Pub. Trans.FTA ID-2021-025-00 ARPA 20.507					
Capital Outlay	-	0	(0)		Pending Budget JE
20.1.070.4.025 - Pub. Trans.FTA ID-2021-025-00 ARPA 20.507 Total	-	0	(0)		
20.1.070.4.026 - Grant - FTA ID-2020-008 CARES 20.507					
Personnel Expenses	547,491	218,119	329,372	40%	
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	218,119	3,171,814	6%	
20.1.070.4.031 - Grant - FTA ID-2023-023 Grant 20.507					
Operating Expenses (B Budget)	91,000	26,264	64,736	29%	
20.1.070.4.031 - Grant - FTA ID-2023-023 Grant 20.507 Total	91,000	26,264	64,736	29%	
20.1.070.4.032 - Grant - FTA ID-2023-019 Grant 20.507					
Operating Expenses (B Budget)	37,523	21,258	16,265	57%	
20.1.070.4.032 - Grant - FTA ID-2023-019 Grant 20.507 Total	37,523	21,258	16,265	57%	
20.1.070.4.033 - Grant - FTA ID-2023-022 Grant 20.507					
Personnel Expenses	-	-	-		
Operating Expenses (B Budget)	2,342,645	301,796	2,040,849	13%	
20.1.070.4.033 - Grant - FTA ID-2023-022 Grant 20.507 Total	2,342,645	301,796	2,040,849	13%	
20.1.070.4.035 - Grant - FTA ID-2024-031 Grant 20.507					
Operating Expenses (B Budget)	7,573	357	7,216	5%	
20.1.070.4.035 - Grant - FTA ID-2024-031 Grant 20.507 Total	7,573	357	7,216	5%	
20.1.070.4.036 - Grant - FTA ID-2024-029 Grant 20.507					
Capital Outlay	75,600	72,567	3,033	96%	*
20.1.070.4.036 - Grant - FTA ID-2024-029 Grant 20.507 Total	75,600	72,567	3,033	96%	

(\*) All expenses are eligible under grant guidelines

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See Over Budget warnings on Pages 28-29)

<b>Grant &amp; Projects by Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actl</b>	<b>% Used</b>	<b>Note Ref</b>
20.1.070.4.037 - Grant - FTA ID-2024-030 Grant 20.507					
Operating Expenses (B Budget)	163,657	163,657	(0)	100%	
20.1.070.4.037 - Grant - FTA ID-2024-030 Grant 20.507 Total	163,657	163,657	(0)	100%	
20.1.070.4.039 - Grant - ITD 5339 Grant 20.526					
Operating Expenses (B Budget)	68,266	7,650	60,616	11%	
Capital Outlay	116,924	(0)	116,924	0%	
20.1.070.4.039 - Grant - ITD 5339 Grant 20.526 Total	185,190	7,650	177,540	4%	
<b>070 Bus Svc Total</b>	<b>7,103,513</b>	<b>861,184</b>	<b>6,242,329</b>	<b>12%</b>	
<b>20 Public Transport Total</b>	<b>7,103,513</b>	<b>861,184</b>	<b>6,242,329</b>	<b>12%</b>	
<b>21 ARPA Recovery Funds</b>					
<b>110 ARPA County Funding</b>					
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	41,397	6,718	86%	*
21.1.110.4.197 - Grant - ARPA-Third Party Recipients Total	48,115	41,397	6,718	86%	
21.1.110.4.69 - Grant - Justice Building Construction					
Capital Outlay	12,743,589	6,349,294	6,394,295	50%	
21.1.110.4.69 - Grant - Justice Building Construction Total	12,743,589	6,349,294	6,394,295	50%	
<b>110 ARPA County Funding Total</b>	<b>12,801,704</b>	<b>6,390,691</b>	<b>6,411,013</b>	<b>50%</b>	
<b>21 ARPA Recovery Funds Total</b>	<b>12,801,704</b>	<b>6,390,691</b>	<b>6,411,013</b>	<b>50%</b>	
<b>30 Airport</b>					
<b>101 Airport</b>					
30.1.101.5.27 - Project - FAA Pavement Maintenance					
Operating Expenses (B Budget)	11,200	19,120	(7,920)	171%	Pending Budget JE
30.1.101.5.27 - Project - FAA Pavement Maintenance Total	11,200	19,120	(7,920)	171%	
<b>101 Airport Total</b>	<b>11,200</b>	<b>19,120</b>	<b>(7,920)</b>	<b>171%</b>	
<b>30 Airport Total</b>	<b>11,200</b>	<b>19,120</b>	<b>(7,920)</b>	<b>171%</b>	
<b>35 Parks</b>					
<b>002 Dept</b>					
35.1.002.5.171 - Project - Hwy 95 Trail					
Operating Expenses (B Budget)	-	46	(46)		*
Capital Outlay	18,500	30,049	(11,549)	162%	
35.1.002.5.171 - Project - Hwy 95 Trail Total	18,500	30,095	(11,595)	163%	
<b>002 Dept Total</b>	<b>18,500</b>	<b>30,095</b>	<b>(11,595)</b>	<b>163%</b>	
<b>35 Parks Total</b>	<b>18,500</b>	<b>30,095</b>	<b>(11,595)</b>	<b>163%</b>	

(\*) All expenses are eligible under grant guidelines

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**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
<b>50 Constructn</b>					
<b>001 Elected Offcl</b>					
50.1.001.4.804 - Grant - Panhandle Village Water ICDBG Operating Expenses (B Budget)	242,670	177,508	65,162	73%	*
50.1.001.4.804 - Grant - Panhandle Village Water ICDBG Total	242,670	177,508	65,162	73%	
<b>001 Elected Offcl Total</b>	<b>242,670</b>	<b>177,508</b>	<b>65,162</b>	<b>73%</b>	
<b>101 Airport</b>					
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 Operating Expenses (B Budget)	-	1,384	(1,384)		
50.1.101.4.833 - Grant - ITD SRE Bldg SP-COE-01 Total	7,987	5,699	2,288	71%	
50.1.101.4.833 - Grant - ITD SRE Bldg SP-COE-01 Total	7,987	7,083	904	89%	
50.1.101.4.834 - Grant - AIP 58 Rwy 6/24 (Phase II) Capital Outlay	-	13,552	(13,552)		Pending Budget JE
50.1.101.4.834 - Grant - AIP 58 Rwy 6/24 (Phase II) Total	-	13,552	(13,552)		
50.1.101.4.835 - Grant - AIP 59 Taxiway N Sealcoat Capital Outlay	18,143	(2,751)	20,894	-15%	
50.1.101.4.835 - Grant - AIP 59 Taxiway N Sealcoat Total	18,143	(2,751)	20,894	-15%	
50.1.101.4.836 - Grant - AIP 60 SRE Bldg (Phase III) Capital Outlay	-	1	(1)		Pending Budget JE
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	6,018	788,094	1%	
50.1.101.4.837 - Grant - AIP 61 Taxiway C MALSR Total	794,112	6,018	788,094	1%	
50.1.101.4.838 - Grant - AIP 62 Taxiway C MALSR Capital Outlay	3,832,599	471,614	3,360,985	12%	
50.1.101.4.838 - Grant - AIP 62 Taxiway C MALSR Total	3,832,599	471,614	3,360,985	12%	
<b>101 Airport Total</b>	<b>4,652,950</b>	<b>495,585</b>	<b>4,157,365</b>	<b>11%</b>	
<b>50 Constructn Total</b>	<b>4,895,620</b>	<b>673,093</b>	<b>4,222,527</b>	<b>14%</b>	
<b>60 SW</b>					
<b>182 Ramsey Trnsfr Stn</b>					
60.1.182.5.925 - Ramsey Transfer Station Facility Impr. Capital Outlay	637,442	88,672	548,770	14%	
60.1.182.5.925 - Ramsey Transfer Station Facility Impr. Total	637,442	88,672	548,770	14%	
<b>182 Ramsey Trnsfr Stn Total</b>	<b>637,442</b>	<b>88,672</b>	<b>548,770</b>	<b>14%</b>	
<b>183 Prairie Trnsfr Stn</b>					
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%	
<b>183 Prairie Trnsfr Stn Total</b>	<b>750,183</b>	<b>-</b>	<b>750,183</b>	<b>0%</b>	
<b>187 Rural Sys</b>					
60.1.187.5.945 - Project Rural Site Expansion Capital Outlay	389,035	23,811	365,224	6%	
60.1.187.5.945 - Project Rural Site Expansion Total	389,035	23,811	365,224	6%	
<b>187 Rural Sys Total</b>	<b>389,035</b>	<b>23,811</b>	<b>365,224</b>	<b>6%</b>	
<b>190 Fighting Creek</b>					
60.1.190.5.910 - Project Fighting Cr Landfill Facility Impr. Capital Outlay	1,842,200	316,739	1,525,461	17%	
60.1.190.5.910 - Project Fighting Cr Landfill Facility Impr. Total	1,842,200	316,739	1,525,461	17%	
60.1.190.5.915 - Project - Fighting Cr-Landfill Expansion Capital Outlay	5,264,950	1,466,523	3,798,427	28%	
60.1.190.5.915 - Project - Fighting Cr-Landfill Expansion Total	5,264,950	1,466,523	3,798,427	28%	
<b>190 Fighting Creek Total</b>	<b>7,107,150</b>	<b>1,783,262</b>	<b>5,323,888</b>	<b>25%</b>	
<b>60 SW Total</b>	<b>8,883,810</b>	<b>1,895,746</b>	<b>6,988,064</b>	<b>21%</b>	
<b>Grand Total</b>	<b>48,842,551</b>	<b>12,325,789</b>	<b>36,516,762</b>	<b>25%</b>	

(\*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025

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
<b>001 - Elected Official</b>						
	Operating Expenses(B-Bdgt)	13,541	4,180	9,361	31%	
<b>001 - Elected Official Total</b>						
		<b>13,541</b>	<b>4,180</b>	<b>9,361</b>	<b>31%</b>	
<b>201 - Auditor</b>						
	Personnel Expenses	2,048,470	977,023	1,071,447	48%	
	Operating Expenses(B-Bdgt)	57,294	14,965	42,329	26%	
	Debt Services	25,000	26,500	(1,500)	106%	[E]
<b>201 - Auditor Total</b>						
		<b>2,130,764</b>	<b>1,018,488</b>	<b>1,112,276</b>	<b>48%</b>	
<b>205 - Elections</b>						
	Personnel Expenses	471,072	243,961	227,111	52%	
	Operating Expenses(B-Bdgt)	491,969	351,336	140,633	71%	[F]
<b>205 - Elections Total</b>						
		<b>963,041</b>	<b>595,296</b>	<b>367,745</b>	<b>62%</b>	
<b>209 - Recorders</b>						
	Personnel Expenses	462,491	188,298	274,193	41%	
	Operating Expenses(B-Bdgt)	5,200	1,613	3,587	31%	
<b>221 - District Court - Clerks Total</b>						
		-	-	-		
<b>10.2.245.3 - County Assistance Operations</b>						
	Personnel Expenses	80,110	38,510	41,600	48%	
	Operating Expenses(B-Bdgt)	33,244	5,579	27,665	17%	
<b>10.2.245.3 - County Assistance Operations Total</b>						
		<b>113,354</b>	<b>44,089</b>	<b>69,265</b>	<b>39%</b>	
<b>45.2.221.3 - District Court Clerk</b>						
	Personnel Expenses	5,488,053	2,615,192	2,872,861	48%	
	Operating Expenses(B-Bdgt)	30,839	19,622	11,217	64%	[G]
<b>45.2.221.3 - District Court Clerk Total</b>						
		<b>5,518,892</b>	<b>2,634,815</b>	<b>2,884,078</b>	<b>48%</b>	
<b>Grand Total</b>						
		<b>9,207,283</b>	<b>4,486,779</b>	<b>4,720,504</b>	<b>49%</b>	

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**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
<b>001 - Elected Official</b>						
	Personnel Expenses	882,577	373,970	508,607	42%	
	Operating Expenses (B Budget)	519,592	168,718	350,874	32%	
<b>001 - Elected Official Total</b>		<b>1,402,169</b>	<b>542,689</b>	<b>859,480</b>	<b>39%</b>	
<b>Grand Total</b>		<b>1,402,169</b>	<b>542,689</b>	<b>859,480</b>	<b>39%</b>	

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**Assessor's Expenditure Budget Status Report**

(See Over Budget warnings on Pages 28-29)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>001 - Elected Offcl</b>						
	Personnel Expenses	971,017	435,744	535,273	45%	
	Operating Expenses (B Budget)	42,513	12,410	30,103	29%	
<b>001 - Elected Offcl Total</b>		<b>1,013,530</b>	<b>448,154</b>	<b>565,376</b>	<b>44%</b>	
<b>413 - DMV-CDA</b>						
	Personnel Expenses	1,706,709	776,425	930,284	45%	
	Operating Expenses (B Budget)	26,185	3,721	22,464	14%	
<b>413 - DMV-CDA Total</b>		<b>1,732,894</b>	<b>780,146</b>	<b>952,748</b>	<b>45%</b>	
<b>417 - DMV-PF</b>						
	Operating Expenses (B Budget)	26,073	9,571	16,502	37%	
<b>417 - DMV-PF Total</b>		<b>26,073</b>	<b>9,571</b>	<b>16,502</b>	<b>37%</b>	
<b>421 - Appraisal</b>						
	Personnel Expenses	2,778,389	1,245,505	1,532,884	45%	
	Operating Expenses (B Budget)	657,351	71,882	585,469	11%	
	Capital Outlay	40,000	-	40,000	0%	
<b>421 - Appraisal Total</b>		<b>3,475,740</b>	<b>1,317,387</b>	<b>2,158,353</b>	<b>38%</b>	
<b>425 - Land Records</b>						
	Personnel Expenses	765,486	323,189	442,297	42%	
	Operating Expenses (B Budget)	34,753	129	34,624	0%	
<b>425 - Land Records Total</b>		<b>800,239</b>	<b>323,317</b>	<b>476,922</b>	<b>40%</b>	
<b>Grand Total</b>		<b>7,048,476</b>	<b>2,878,575</b>	<b>4,169,901</b>	<b>41%</b>	

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**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
<b>001 Coroner</b>						
	Personnel Expenses	597,206	288,081	309,125	48%	
	Operating Expenses	444,240	98,475	345,765	22%	
<b>001 Coroner Total</b>		<b>1,041,446</b>	<b>386,556</b>	<b>654,890</b>	<b>37%</b>	
<b>Grand Total</b>		<b>1,041,446</b>	<b>386,556</b>	<b>654,890</b>	<b>37%</b>	

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**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
<b>001 - Elected Offcl</b>						
	Personnel Expenses	1,998,969	931,075	1,067,894	47%	
	Operating Expenses (B Budget)	780,626	261,813	518,813	34%	
	Capital Outlay	15,753	-	15,753	0%	
<b>001 - Elected Offcl Total</b>		<b>2,795,348</b>	<b>1,192,888</b>	<b>1,602,460</b>	<b>43%</b>	
<b>049 - Auto Shop</b>						
	Personnel Expenses	388,990	187,391	201,599	48%	
	Operating Expenses (B Budget)	11,498	3,474	8,024	30%	
<b>049 - Auto Shop Total</b>		<b>400,488</b>	<b>190,865</b>	<b>209,623</b>	<b>48%</b>	
<b>114 - OEM</b>						
	Personnel Expenses	386,382	184,665	201,717	48%	
	Operating Expenses (B Budget)	32,233	14,826	17,407	46%	
<b>114 - OEM Total</b>		<b>418,615</b>	<b>199,491</b>	<b>219,124</b>	<b>48%</b>	
<b>120 - 911</b>						
	Personnel Expenses	3,152,703	1,415,042	1,737,661	45%	
	Operating Expenses (B Budget)	506,962	43,018	463,944	8%	
<b>120 - 911 Total</b>		<b>3,659,665</b>	<b>1,458,060</b>	<b>2,201,605</b>	<b>40%</b>	
<b>124 - 911 - Enhncd Sys</b>						
	Personnel Expenses	736,423	375,503	360,920	51%	
	Operating Expenses (B Budget)	1,097,416	654,447	442,969	60%	
	Capital Outlay	385,885	94,808	291,077	25%	
<b>124 - 911 - Enhncd Sys Total</b>		<b>2,219,724</b>	<b>1,124,758</b>	<b>1,094,966</b>	<b>51%</b>	
<b>603 - Civil</b>						
	Personnel Expenses	1,105,730	500,135	605,595	45%	
	Operating Expenses (B Budget)	22,624	4,652	17,972	21%	
<b>603 - Civil Total</b>		<b>1,128,354</b>	<b>504,787</b>	<b>623,567</b>	<b>45%</b>	
<b>604 - Animal Cntrl</b>						
	Personnel Expenses	231,673	121,313	110,360	52%	
	Operating Expenses (B Budget)	39,834	8,367	31,467	21%	
	Capital Outlay	51,101	51,102	(1)	100%	(H)
<b>604 - Animal Cntrl Total</b>		<b>322,608</b>	<b>180,782</b>	<b>141,826</b>	<b>56%</b>	
<b>605 - Patrol</b>						
	Personnel Expenses	10,765,871	5,080,268	5,685,603	47%	
	Operating Expenses (B Budget)	1,011,404	392,283	619,121	39%	
	Capital Outlay	239,441	98,828	140,613	41%	
<b>605 - Patrol Total</b>		<b>12,016,716</b>	<b>5,571,379</b>	<b>6,445,337</b>	<b>46%</b>	
<b>620 - Detective</b>						
	Personnel Expenses	2,615,036	1,258,857	1,356,179	48%	
	Operating Expenses (B Budget)	96,713	50,598	46,115	52%	
	Capital Outlay	96,494	94,966	1,528	98%	(I)
<b>620 - Detective Total</b>		<b>2,808,243</b>	<b>1,404,421</b>	<b>1,403,822</b>	<b>50%</b>	
<b>625 - Drivers Lic</b>						
	Personnel Expenses	926,070	426,699	499,371	46%	
	Operating Expenses (B Budget)	73,652	27,603	46,049	37%	
<b>625 - Drivers Lic Total</b>		<b>999,722</b>	<b>454,302</b>	<b>545,420</b>	<b>45%</b>	

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**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
<b>630 - Records</b>						
	Personnel Expenses	781,461	313,339	468,122	40%	
	Operating Expenses (B Budget)	25,038	9,301	15,737	37%	
<b>630 - Records Total</b>		<b>806,499</b>	<b>322,640</b>	<b>483,859</b>	<b>40%</b>	
<b>635 - SWAT</b>						
	Operating Expenses (B Budget)	88,993	5,050	83,943	6%	
<b>635 - SWAT Total</b>		<b>88,993</b>	<b>5,050</b>	<b>83,943</b>	<b>6%</b>	
<b>640 - Search &amp; Resc</b>						
	Operating Expenses (B Budget)	81,847	40,605	41,242	50%	
<b>640 - Search &amp; Resc Total</b>		<b>81,847</b>	<b>40,605</b>	<b>41,242</b>	<b>50%</b>	
<b>650 - Maint</b>						
	Personnel Expenses	659,923	296,741	363,182	45%	[J]
	Operating Expenses (B Budget)	363,059	257,219	105,840	71%	
	Capital Outlay	47,500	-	47,500	0%	
<b>650 - Maint Total</b>		<b>1,070,482</b>	<b>553,960</b>	<b>516,522</b>	<b>52%</b>	
<b>660 - Jail Ops</b>						
	Personnel Expenses	13,662,411	6,808,085	6,854,326	50%	[K]
	Operating Expenses (B Budget)	4,818,649	3,711,501	1,107,148	77%	[L]
	Capital Outlay	247,254	253,925	(6,671)	103%	
<b>660 - Jail Ops Total</b>		<b>18,728,314</b>	<b>10,773,511</b>	<b>7,954,803</b>	<b>58%</b>	
<b>685 - Rec Safety</b>						
	Personnel Expenses	183,373	22,460	160,913	12%	[M]
	Operating Expenses (B Budget)	128,185	45,903	82,282	36%	
	Capital Outlay	68,879	68,879	0	100%	
<b>685 - Rec Safety Total</b>		<b>380,437</b>	<b>137,242</b>	<b>243,195</b>	<b>36%</b>	
<b>Grand Total</b>		<b>47,926,055</b>	<b>24,114,743</b>	<b>23,811,312</b>	<b>50%</b>	

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**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	
<b>158.6.605.3.651 - State Funded Drug Seizure Operations</b>					
<b>Revenue</b>					
Fines and Forfeitures	5,000	3,598	(1,402)	72%	
Investment Gain/(Loss)	-	1,660	1,660		
<b>Revenue Total</b>	<b>5,000</b>	<b>5,258</b>	<b>258</b>	<b>105%</b>	
<b>Expenses</b>					
Operating Expenses (B Budget)					
Other Services and Expenses	5,000	-	5,000	0%	
Operating Expense Total	5,000	-	5,000	0%	
<b>Expenses Total</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>0%</b>	
<b>158.6.605.3.651 - State Funded Drug Seizure Operations</b>					
	<b>-</b>	<b>5,258</b>	<b>5,258</b>		
<b>158.6.605.3.652 - Federally Funded Drug Seizure Operations</b>					
<b>Revenue</b>					
Fines and Forfeitures	10,000	-	(10,000)	0%	
<b>Revenue Total</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>0%</b>	
<b>Expenses</b>					
Operating Expenses (B Budget)					
Materials and Supplies	-	17,815	(17,815)		<b>Pending Budget JE</b>
Other Services and Expenses	10,000	-	10,000	0%	
Utilities	-	751	(751)		
Operating Expense Total	10,000	18,566	(8,566)	<b>186%</b>	
<b>Expenses Total</b>	<b>10,000</b>	<b>18,566</b>	<b>(8,566)</b>	<b>186%</b>	
<b>158.6.605.3.652 - Federally Funded Drug Seizure Operations</b>					
	<b>-</b>	<b>(18,566)</b>	<b>(18,566)</b>		
<b>Net Gain (Loss) KCSO Drug Seizure activity</b>					
	<b>-</b>	<b>(13,308)</b>	<b>(13,308)</b>		

Kootenai County

UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025

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
<b>10.6.114.4.107 - Grant - 22HFR1-Kootenai Canfield</b>						
	Operating Expenses (B Budget)	95,773	19,613	76,161	20%	
<b>10.6.114.4.107 - Grant - 22HFR1-Kootenai Canfield Total</b>						
		<b>95,773</b>	<b>19,613</b>	<b>76,161</b>	<b>20%</b>	
<b>10.6.114.4.108 - Grant - 19SSCF &amp; 20SSCF PF Comm/Farrgt</b>						
	Operating Expenses (B Budget)	82,569	59,470	23,099	72%	*
<b>10.6.114.4.108 - Grant - 19SSCF &amp; 20SSCF PF Comm/Farrgt Total</b>						
		<b>82,569</b>	<b>59,470</b>	<b>23,099</b>	<b>72%</b>	
<b>10.6.114.4.110 - Grant - 21HFR1-Kootenai Hayden Lake</b>						
	Operating Expenses (B Budget)	22,631	12,020	10,611	53%	
<b>10.6.114.4.110 - Grant - 21HFR1-Kootenai Hayden Lake Total</b>						
		<b>22,631</b>	<b>12,020</b>	<b>10,611</b>	<b>53%</b>	
<b>10.6.114.4.113 - Grant - 20HFR1 &amp; 20WFM S Hayden/Vet</b>						
	Operating Expenses (B Budget)	13,201	8,393	4,808	64%	*
<b>10.6.114.4.113 - Grant - 20HFR1 &amp; 20WFM S Hayden/Vet Total</b>						
		<b>13,201</b>	<b>8,393</b>	<b>4,808</b>	<b>64%</b>	
<b>10.6.114.4.117 - Grant - 23WFM-Kootenai Tubbs Hill</b>						
	Operating Expenses (B Budget)	264,000	-	264,000	0%	
<b>10.6.114.4.117 - Grant - 23WFM-Kootenai Tubbs Hill Total</b>						
		<b>264,000</b>	<b>-</b>	<b>264,000</b>	<b>0%</b>	
<b>10.6.114.4.120 - Grant - EMPG Overmatch Grant Funds</b>						
	Operating Expenses (B Budget)	6,021	1,597	4,424	27%	
<b>10.6.114.4.120 - Grant - EMPG Overmatch Grant Funds Total</b>						
		<b>6,021</b>	<b>1,597</b>	<b>4,424</b>	<b>27%</b>	
<b>10.6.114.4.123 - Grant - 2022 SHSP SS-00109</b>						
	Operating Expenses (B Budget)	17,413	17,413	(0)	100%	*
<b>10.6.114.4.123 - Grant - 2022 SHSP SS-00109 Total</b>						
		<b>17,413</b>	<b>17,413</b>	<b>(0)</b>	<b>100%</b>	
<b>10.6.114.4.124 - Grant - 2023 SHSP SS-00078</b>						
	Operating Expenses (B Budget)	153,737	174,345	(20,608)	113%	*
	Capital Outlay	29,711	-	29,711	0%	
<b>10.6.114.4.124 - Grant - 2023 SHSP SS-00078 Total</b>						
		<b>183,448</b>	<b>174,345</b>	<b>9,103</b>	<b>95%</b>	
<b>10.6.114.4.126 - Grant 2024 SHSP SS-05016</b>						
	Operating Expenses (B Budget)	214,729	49,533	165,196	23%	
<b>10.6.114.4.126 - Grant 2024 SHSP SS-05016 Total</b>						
		<b>214,729</b>	<b>49,533</b>	<b>165,196</b>	<b>23%</b>	
<b>15.6.605.4.621 - Grant - Invasive Species Patrol</b>						
	Personnel Expenses	184,238	-	184,238	0%	
	Operating Expenses (B Budget)	39,092	-	39,092	0%	
<b>15.6.605.4.621 - Grant - Invasive Species Patrol Total</b>						
		<b>223,330</b>	<b>-</b>	<b>223,330</b>	<b>0%</b>	
<b>15.6.605.5.622 - Project - Surplus Equipment Cost</b>						
	Operating Expenses (B Budget)	-	5,842	(5,842)		Pending Budget JE
<b>15.6.605.5.622 - Project - Surplus Equipment Cost Total</b>						
		<b>-</b>	<b>5,842</b>	<b>(5,842)</b>		
<b>37.6.685.4.681- Grant - SMD Boater Safety</b>						
	Personnel Expenses	132,738	3,389	129,349	3%	
	Operating Expenses (B Budget)	-	44,690	(44,690)		PENDING AWARD
	Capital Outlay	-	26,963	(26,963)		
<b>37.6.685.4.681- Grant - SMD Boater Safety Total</b>						
		<b>132,738</b>	<b>75,042</b>	<b>57,696</b>	<b>57%</b>	
<b>Grand Total</b>		<b>1,255,853</b>	<b>423,269</b>	<b>832,584</b>	<b>34%</b>	

(\*) All expenses are eligible under grant guidelines

(\*\*) All expenses funded by community donations

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**Prosecuting Attorney's Expenditure Budget Status Report**

(See Over Budget warnings on Pages 28-29)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
<b>10.7.050.0 - Civil Division - Admin</b>						
	Personnel Expenses	1,239,740	575,140	664,600	46%	
	Operating Expenses (B Budget)	119,813	21,811	98,002	18%	
<b>10.7.050.0 - Civil Division - Admin Total</b>		<b>1,359,553</b>	<b>596,951</b>	<b>762,602</b>	<b>44%</b>	
<b>10.7.051.0 - HR - Indirect Admin</b>						
	Personnel Expenses	712,742	325,517	387,225	46%	
	Operating Expenses (B Budget)	122,540	37,414	85,126	31%	
<b>10.7.051.0 - HR - Indirect Admin Total</b>		<b>835,282</b>	<b>362,931</b>	<b>472,351</b>	<b>43%</b>	
<b>10.7.137.3 - Juvenile Diversion Operations</b>						
	Personnel Expenses	508,668	271,945	236,723	53%	
	Operating Expenses (B Budget)	14,130	4,881	9,249	35%	
<b>10.7.137.3 - Juvenile Diversion Operations Total</b>		<b>522,798</b>	<b>276,826</b>	<b>245,972</b>	<b>53%</b>	
<b>15.7.001.3 - Prosecuting Attorney - Operations</b>						
	Personnel Expenses	5,804,402	2,491,516	3,312,886	43%	
	Operating Expenses (B Budget)	241,801	79,977	161,824	33%	
<b>15.7.001.3 - Prosecuting Attorney - Operations Total</b>		<b>6,046,203</b>	<b>2,571,493</b>	<b>3,474,710</b>	<b>43%</b>	
<b>Total Admin &amp; Operation</b>		<b>8,763,836</b>	<b>3,808,201</b>	<b>4,955,635</b>	<b>43%</b>	

**Prosecutor Grants**

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
<b>10.7.137.4.137-Substance Abuse Grant</b>						
	Operating Expenses (B Budget)	4,627	1,157	3,470	25%	
<b>10.7.137.4.137-Substance Abuse Grant Total</b>		<b>4,627</b>	<b>1,157</b>	<b>3,470</b>	<b>25%</b>	
<b>Total Admin &amp; Operation</b>		<b>4,627</b>	<b>1,157</b>	<b>3,470</b>	<b>25%</b>	

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**District Court Expenditure Budget Status Report**

(See Over Budget warnings on Pages 28-29)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
<b>001 - Elected Official</b>					
Personnel Expenses	3,494,161	1,615,211	1,878,950	46%	
Operating Expenses (B Budget)	889,138	353,444	535,694	40%	
<b>Total</b>	<b>4,383,299</b>	<b>1,968,655</b>	<b>2,414,644</b>	<b>45%</b>	
<b>252 - Drug Court</b>					
Operating Expenses (B Budget)	68,804	895	67,909	1%	
<b>252 - Drug Court Total</b>	<b>68,804</b>	<b>895</b>	<b>67,909</b>	<b>1%</b>	
<b>253 - D.U.I. Court</b>					
Operating Expenses (B Budget)	59,818	18,014	41,804	30%	
<b>253 - D.U.I. Court Total</b>	<b>59,818</b>	<b>18,014</b>	<b>41,804</b>	<b>30%</b>	
<b>254 - Mental Health Court</b>					
Personnel Expenses	120,351	57,899	62,452	48%	
Operating Expenses (B Budget)	90,381	33,077	57,304	37%	
<b>254 - Mental Health Court Total</b>	<b>210,732</b>	<b>90,976</b>	<b>119,756</b>	<b>43%</b>	
<b>255 - Veteran's Court</b>					
Personnel Expenses	87,409	45,903	41,506	53%	
Operating Expenses (B Budget)	119,972	7,615	112,357	6%	
<b>255 - Veteran's Court Total</b>	<b>207,381</b>	<b>53,518</b>	<b>153,863</b>	<b>26%</b>	
<b>001 - Elected Official Total</b>	<b>4,930,034</b>	<b>2,132,059</b>	<b>2,797,975</b>	<b>43%</b>	
<b>Fund 455 - Court Interlock Device</b>					
Operating Expenses (B Budget)	15,300	13,186	2,114	86%	[N]
<b>Total</b>	<b>15,300</b>	<b>13,186</b>	<b>2,114</b>	<b>86%</b>	
<b>Fund 455 - Court Interlock Device Total</b>	<b>15,300</b>	<b>13,186</b>	<b>2,114</b>	<b>86%</b>	
<b>Grand Total</b>	<b>4,945,334</b>	<b>2,145,245</b>	<b>2,800,089</b>	<b>43%</b>	

**District Court Grants**

Department	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>45.8.001.4.250 - Grant - 2020 OVW DV Mentor Court</b>	144,618	3,684	140,934	3%	
Operating Expenses (B Budget)	144,618	3,684	140,934	3%	
<b>Total Admin &amp; Operation</b>	<b>144,618</b>	<b>3,684</b>	<b>140,934</b>	<b>3%</b>	

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**County-wide Property Tax Revenue by Fund**

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	9,311,358	5,680,195	(3,631,163)	61%
13 Liability Insurance	1,210,795	745,039	(465,756)	62%
15 Justice Fund	36,627,109	22,530,084	(14,097,025)	62%
30 Airport	-	126	126	-
31 County Fair	-	411	411	-
32 Noxious Weed Cntrl	410,206	252,977	(157,229)	62%
33 Health District	1,633,200	1,006,474	(626,726)	62%
34 Historical Society	9,460	6,009	(3,451)	64%
35 Parks	617,931	380,172	(237,759)	62%
40 Indigent	-	6	6	-
45 District Court	7,863,734	4,842,300	(3,021,434)	62%
46 Revaluation	4,179,552	2,570,517	(1,609,035)	62%
47 Emergency Medical System	3,617,826	2,226,541	(1,391,285)	62%
49 Aquifer Protection	444,316	286,913	(157,403)	65%
<b>Grand Total</b>	<b>65,925,487</b>	<b>40,527,763</b>	<b>(25,397,724)</b>	<b>61%</b>

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges**

<b>Fund</b>	<b>Prop Tx Account</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
<b>10 Gen Fund</b>	Property Taxes, 2021 & Prior	-	4,474	4,474	
	Property Taxes, 2022	-	14,832	14,832	
	Property Taxes, 2023	-	50,808	50,808	
	Property Taxes, 2024	9,171,358	5,574,459	(3,596,899)	60.8%
	Special Assessment Taxes, 2021 & Prior	-	1,080	1,080	
	Spec'l Assmnt Taxes, 2022	-	461	461	
	Spec'l Assmnt Taxes, 2023	-	2,255	2,255	
	Spec'l Assmnt Taxes, 2024	100,000	13,442	(86,558)	
	Late Prop Tx Chrg & Int.	40,000	18,385	(21,615)	46.0%
<b>10 General Fund Total</b>		<b>9,311,358</b>	<b>5,680,195</b>	<b>(3,631,163)</b>	<b>61.0%</b>
<b>13 Liab Ins</b>	Property Taxes, 2021 & Prior	-	526	526	
	Property Taxes, 2022	-	1,291	1,291	
	Property Taxes, 2023	-	5,359	5,359	
	Property Taxes, 2024	1,210,795	735,932	(474,863)	60.8%
	Late Prop Tx Chrg & Int.	-	1,930	1,930	
<b>13 Liability Insurance Total</b>		<b>1,210,795</b>	<b>745,039</b>	<b>(465,756)</b>	<b>61.5%</b>
<b>15 JF</b>	Property Taxes, 2021 & Prior	-	23,732	23,732	
	Property Taxes, 2022	-	52,203	52,203	
	Property Taxes, 2023	-	211,539	211,539	
	Property Taxes, 2024	36,477,109	22,171,240	(14,305,869)	60.8%
	Late Prop Tx Chrg & Int.	150,000	71,369	(78,631)	47.6%
<b>15 Justice Fund Total</b>		<b>36,627,109</b>	<b>22,530,084</b>	<b>(14,097,025)</b>	<b>61.5%</b>
<b>30 Airport</b>	Property Taxes, 2021 & Prior	-	93	93	
	Late Prop Tx Chrg & Int.	-	33	33	
<b>30 Airport Total</b>		<b>-</b>	<b>126</b>	<b>126</b>	
<b>31 CO Fair</b>	Property Taxes, 2021 & Prior	-	82	82	
	Property Taxes, 2022	-	238	238	
	Late Prop Tx Chrg & Int.	-	92	92	
<b>31 County Fair Total</b>		<b>-</b>	<b>411</b>	<b>411</b>	
<b>32 NWC</b>	Property Taxes, 2021 & Prior	-	238	238	
	Property Taxes, 2022	-	607	607	
	Property Taxes, 2023	-	2,054	2,054	
	Property Taxes, 2024	410,206	249,326	(160,880)	60.8%
	Late Prop Tx Chrg & Int.	-	753	753	
<b>32 Noxious Weed Control Total</b>		<b>410,206</b>	<b>252,977</b>	<b>(157,229)</b>	<b>61.7%</b>
<b>33 Health Dist</b>	Property Taxes, 2021 & Prior	-	536	536	
	Property Taxes, 2022	-	2,595	2,595	
	Property Taxes, 2023	-	9,689	9,689	
	Property Taxes, 2024	1,629,700	990,556	(639,144)	60.8%
	Late Prop Tx Chrg & Int.	3,500	3,097	(403)	88.5%
<b>33 Health District Total</b>		<b>1,633,200</b>	<b>1,006,474</b>	<b>(626,726)</b>	<b>61.6%</b>

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges**

<b>Fund</b>	<b>Prop Tx Account</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
<b>34 Hist Society</b>	Property Taxes, 2021 & Prior	-	15	15	
	Property Taxes, 2022	-	44	44	
	Property Taxes, 2023	-	165	165	
	Property Taxes, 2024	9,460	5,739	(3,721)	60.7%
	Late Prop Tx Chrg & Int.	-	45	45	
<b>34 Historical Society Total</b>		<b>9,460</b>	<b>6,009</b>	<b>(3,451)</b>	<b>63.5%</b>
<b>35 Parks</b>	Property Taxes, 2021 & Prior	-	279	279	
	Property Taxes, 2022	-	511	511	
	Property Taxes, 2023	-	2,836	2,836	
	Property Taxes, 2024	617,931	375,581	(242,350)	60.8%
	Late Prop Tx Chrg & Int.	-	965	965	
<b>35 Parks Total</b>		<b>617,931</b>	<b>380,172</b>	<b>(237,759)</b>	<b>61.5%</b>
<b>40 Indigent</b>	Property Taxes, 2021 & Prior	-	6	6	
	Late Prop Tx Chrg & Int.	-	1	1	
<b>40 Indigent Total</b>		<b>-</b>	<b>6</b>	<b>6</b>	
<b>45 Dist Crt</b>	Property Taxes, 2021 & Prior	-	4,131	4,131	
	Property Taxes, 2022	-	11,396	11,396	
	Property Taxes, 2023	-	44,380	44,380	
	Property Taxes, 2024	7,843,734	4,767,514	(3,076,220)	60.8%
	Late Prop Tx Chrg & Int.	20,000	14,879	(5,121)	
<b>45 District Court Total</b>		<b>7,863,734</b>	<b>4,842,300</b>	<b>(3,021,434)</b>	<b>61.6%</b>
<b>46 Reval</b>	Property Taxes, 2021 & Prior	-	2,063	2,063	
	Property Taxes, 2022	-	5,315	5,315	
	Property Taxes, 2023	-	21,443	21,443	
	Property Taxes, 2024	4,169,552	2,534,314	(1,635,238)	60.8%
	Late Prop Tx Chrg & Int.	10,000	7,382	(2,618)	
<b>46 Revaluation Total</b>		<b>4,179,552</b>	<b>2,570,517</b>	<b>(1,609,035)</b>	<b>61.5%</b>
<b>47 EMS</b>	Property Taxes, 2021 & Prior	-	2,101	2,101	
	Property Taxes, 2022	-	5,177	5,177	
	Property Taxes, 2023	-	20,298	20,298	
	Property Taxes, 2024	3,617,826	2,198,965	(1,418,861)	60.8%
	Late Prop Tx Chrg & Int.	-	-	-	
<b>47 EMS Total</b>		<b>3,617,826</b>	<b>2,226,541</b>	<b>(1,391,285)</b>	<b>61.5%</b>
<b>49 Aquifer Prot</b>	Special Assessment Taxes, 2021 & Prior	500	418	(82)	
	Spec'l Assmnt Taxes, 2022	2,000	923	(1,077)	
	Spec'l Assmnt Taxes, 2023	5,500	3,405	(2,095)	
	Spec'l Assmnt Taxes, 2024	435,316	281,031	(154,285)	64.6%
	Late Prop Tx Chrg & Int.	1,000	1,136	136	113.6%
<b>49 Aquifer Protection Total</b>		<b>444,316</b>	<b>286,913</b>	<b>(157,403)</b>	<b>64.6%</b>
<b>Grand Total</b>		<b>65,925,487</b>	<b>40,527,763</b>	<b>(25,397,724)</b>	<b>61.5%</b>

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**Other Non-Property Tax Revenue by Fund**

<b>Non Property Tax Revenue</b>				
<b>Fund</b>	<b>Budget</b>	<b>Actual Amount</b>	<b>Difference</b>	<b>% Received</b>
10 General Fund	21,559,771	9,053,285	(12,506,486)	42%
11 Replacement Resv	763,630	853,480	89,850	***
13 Liability Insurance	-	8,303	8,303	***
14 Health Insurance	14,337,914	6,687,381	(7,650,533)	47%
15 Justice Fund	17,236,268	6,407,682	(10,828,586)	37%
154 Jail Commissary	385,000	187,018	(197,982)	49%
155 Sheriff Donation	62,564	178,870	116,306	286%
158 KCSO Drug Seizure	15,000	5,258	(9,742)	***
18 Centennial Trail	50,000	75,000	25,000	150%
19 Tourism Promotion	1,000	1,879	879	188%
20 Public Transport	6,797,753	1,164,891	(5,632,862)	17%
21 ARPA Recovery Funds	12,801,704	12,801,704	(0)	100%
30 Airport	1,371,061	834,717	(536,344)	61%
301 Airport Sewer Fund	105,593	40,288	(65,305)	38%
31 CO Fair	-	-	-	0%
32 Noxious Weed	200	25	(175)	12%
34 Hist Society	-	(14,999)	(14,999)	0%
35 Parks	225,000	138,058	(86,942)	61%
36 Snowmobile	76,100	-	(76,100)	0%
37 County Vessel	842,738	70,871	(771,867)	8%
38 Public Access	13,500	14,543	1,043	108%
45 District Court	2,533,597	1,170,689	(1,362,908)	46%
455 Court Interlock	15,300	8,396	(6,904)	55%
47 Emergency Medical Svc	264,929	74,829	(190,100)	28%
49 Aquifer Prot	100,000	50,000	(50,000)	50%
50 Construction Fund	4,895,620	(220,132)	(5,115,752)	-4%
60 Solid Waste	16,089,315	8,878,898	(7,210,417)	55%
<b>Grand Total</b>	<b>100,543,557</b>	<b>48,470,931</b>	<b>(52,072,626)</b>	<b>48%</b>

**Kootenai County**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**  
**Summary Cash Listing**  
**From October 1, 2024 to March 31, 2025**

<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	31,133,916	28,798,291	25,844,944	
11	Replacement Rsrv/Acquisition Fund	29,810,444	1,429,299	4,767,529	26,472,215	
12	Unemployment Insurance Fund	2,660,022	37,249,897	39,262,406	647,514	
13	Liability Insurance Fund	444,847	891,178	1,274,123	61,903	
14	Health Insurance Fund	3,170,549	6,710,283	8,070,035	1,810,798	
15	Justice Fund	15,638,058	38,457,564	33,869,846	20,225,777	
154	Jail Commissary Fund	855,002	207,996	529,672	533,326	
155	Sheriff Donation Fund	97,016	81,519	68,628	109,907	
158	Drug Seizure - KCSO Patrol Fund	97,980	6,015	18,608	85,387	
18	Centennial Trail Fund	209,017	100,000	-	309,017	
19	Tourism Promotion Fund	978	1,879	1,879	978	
20	Public Transportation Fund	218,424	1,039,886	950,152	308,157	
21	ARPA Recovery Funds	17,403,463	1,158	10,993,608	6,411,012	
30	Airport Fund	915,285	2,582,444	1,650,730	1,846,998	
301	Airport Sewer Fund	355,356	37,285	28,314	364,327	
31	County Fair Fund	54,688	415	-	55,103	
32	Noxious Weed Fund	23,491	736,358	640,221	119,628	
33	Health District Fund	370,298	1,051,500	839,098	582,699	
34	Historical Society Fund	8,218	6,029	43	14,204	
35	Parks and Recreation Fund	421,367	523,097	403,039	541,426	
36	Snowmobile Fund	69,866	16,686	38,720	47,831	
37	County Vessel Fund	242,155	579,547	661,373	160,329	
38	Public Access Fund	14,495	14,543	-	29,038	
40	Indigent Fund	-	6	6	(0)	
43	Resort Sales Tax Fund	-	-	-	-	
45	District Court Fund	3,378,987	6,174,399	5,021,919	4,531,467	
455	Court Interlock Fund	118,603	8,396	43,786	83,213	
46	Revaluation Fund	1,568,723	2,700,490	1,861,669	2,407,544	
47	Emergency Management Fund	122	4,253,556	4,207,983	45,696	
49	Aquifer Protection Dstr Fund	1,262,061	336,913	192,317	1,406,657	
50	Construction Fund	-	1,308,087	2,201,313	(893,225)	(*)
60	Solid Waste Fund	43,980,386	10,228,685	11,621,977	42,587,093	
862	Sheriff Evidence Trust Fund	41,351	7,385	-	48,736	
880	PA Civil Forfeiture Trust Fund	45,987	-	11,063	34,924	

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

**Kootenai County  
Summary of Fund Balances 2025**

Fund #	Fund Title	Audited 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
<b>Totals</b>		<b>114,951,205</b>	<b>14,822,894</b>	<b>7,626,634</b>	<b>14,882,353</b>	<b>24,765,119</b>	<b>52,854,205</b>
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 2nd Quarter FY 2025 ending March 31, 2025**

**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	14,820,260	(14,313,267)	506,993	24,584,028	
11 Replacement Resv/Acq	28,564,453	197,299	(2,289,536)	(2,092,238)	26,472,215	
13 Liability Insurance	452,078	862,214	(1,252,389)	(390,175)	61,903	
14 Health Insurance	1,728,866	6,687,381	(7,902,771)	(1,215,390)	513,476	
15 Justice Fund	17,128,539	29,561,004	(26,956,397)	2,604,607	19,733,145	
154 Jail Commissary	875,121	(312,982)	(28,983)	(341,965)	533,156	
155 Sheriff Donation	-	178,870	(68,442)	110,429	110,429	
158 Sheriff Drug Seizure	98,696	5,258	(18,566)	(13,308)	85,387	
18 Centennial Trail	209,017	100,000	-	100,000	309,017	
19 Tourism Promo	978	1,879	(1,879)	-	978	
20 Public Transport	-	1,164,891	(861,184)	303,707	303,707	
21 ARPA Recovery Funds	-	12,801,704	(6,390,691)	6,411,012	6,411,012	
30 Airport	1,195,234	2,346,236	(1,251,710)	1,094,527	2,289,761	
301 Airport Sewer Fund	351,295	40,288	(25,587)	14,701	365,996	
31 County Fair	54,760	343	-	343	55,103	
32 Noxious Weed Ctrl	22,507	255,023	(157,902)	97,121	119,628	
33 Health District	372,435	1,049,362	(839,098)	210,264	582,699	
34 Historical Society	23,255	(9,028)	(24)	(9,052)	14,204	
35 Parks	401,158	522,676	(382,308)	140,368	541,526	
36 Snowmobile	70,677	13,008	(35,854)	(22,846)	47,831	
37 County Vessel	394,319	75,674	(309,464)	(233,790)	160,529	
38 Public Access	14,495	14,543	-	14,543	29,038	
40 Indigent	-	6	-	6	6	
45 District Court	3,034,080	6,158,433	(4,770,558)	1,387,875	4,421,955	
455 Court Interlock	118,003	(21,604)	(13,186)	(34,790)	83,213	
46 Revaluation	1,426,137	2,622,111	(1,640,704)	981,407	2,407,544	
47 Emergency Medical Services	65,539	2,318,482	(2,383,899)	(65,417)	122	
49 Aquifer Protection	1,192,138	299,953	(85,434)	214,519	1,406,657	
50 Construction	-	(220,132)	(673,093)	(893,225)	(893,225)	(*)
60 Solid Waste	33,080,391	7,959,278	(7,467,384)	491,894	33,572,285	
<b>Grand Total</b>	<b>114,951,205</b>	<b>89,492,429</b>	<b>(80,120,309)</b>	<b>9,372,120</b>	<b>124,323,325</b>	

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

**Kootenai County**

**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

**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	2,183,732	(6,551,668)	8,698,600	2,221,470	(6,477,130)
4303 - State Sales Tax [1]	8,903,501	4,321,087	(4,582,414)	4,687,700	1,203,396	(3,484,304)
4306 - State Liquor Apportionment	4,220,000	1,747,530	(2,472,470)	4,046,755	1,617,986	(2,428,769)
4820 - Interest	4,000,000	4,034,890	34,890	4,541,290	3,013,079	(1,528,211)
4821 - Unrealized Market Gain/(Loss) on Investments	-	1,136,143	1,136,143	-	(233,983)	(233,983)
<b>Total State Revenue Sharing and Interest</b>	<b>25,858,901</b>	<b>13,423,382</b>	<b>(12,435,519)</b>	<b>21,974,345</b>	<b>7,821,948</b>	<b>(14,152,397)</b>

[1] As of March 31, 2025 no Q2 payments of FY25 state revenue sharing or sales tax revenue has been received from the State of Idaho. Q1 payments were made in January and Q2 payments have historically been received in late April or early May.

**Budget Status Report**  
**Over Budget Department Warnings**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

Departments that have significant expenditures exceeding 62% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2025		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
<b>BOCC Departments:</b>						
<b>053 Liability Ins</b>						
	Operating Expenses (B Budget)	1,320,865	1,252,389	68,476	95%	[A]
<b>053 Liability Ins Total</b>		<b>1,320,865</b>	<b>1,252,389</b>	<b>68,476</b>	<b>95%</b>	
<b>101 Airport</b>						
	Personnel Expenses	1,217,125	494,425	722,700	41%	[B]
	Operating Expenses (B Budget)	1,050,767	459,340	591,427	44%	
	Capital Outlay	488,006	294,657	193,349	60%	
	Debt Services	9,754	9,754	(0)	100%	
<b>101 Airport Total</b>		<b>2,765,652</b>	<b>1,258,176</b>	<b>1,507,476</b>	<b>45%</b>	
<b>19.1.004.3 - Tourism Promotion</b>						
	Operating Expenses (B Budget)	1,000	1,879	(879)	188%	[C]
<b>19.1.004.3 - Tourism Promotion Total</b>		<b>1,000</b>	<b>1,879</b>	<b>(879)</b>	<b>188%</b>	
<b>35.1.002.3 - Parks Operations</b>						
	Personnel Expenses	484,488	227,331	257,157	47%	[D]
	Operating Expenses (B Budget)	170,604	105,967	64,637	62%	
	Capital Outlay	15,000	-	15,000	0%	
<b>35.1.002.3 - Parks Operations Total</b>		<b>670,092</b>	<b>333,298</b>	<b>336,794</b>	<b>50%</b>	
<b>Clerk:</b>						
<b>201 - Auditor</b>						
	Personnel Expenses	2,048,470	977,023	1,071,447	48%	[E]
	Operating Expenses(B-Bdgt)	57,294	14,965	42,329	26%	
	Debt Services	25,000	26,500	(1,500)	106%	
<b>201 - Auditor Total</b>		<b>2,130,764</b>	<b>1,018,488</b>	<b>1,112,276</b>	<b>48%</b>	
<b>205 - Elections</b>						
	Personnel Expenses	471,072	243,961	227,111	52%	[F]
	Operating Expenses(B-Bdgt)	491,969	351,336	140,633	71%	
<b>205 - Elections Total</b>		<b>963,041</b>	<b>595,296</b>	<b>367,745</b>	<b>62%</b>	
<b>45.2.221.3 - District Court Clerk</b>						
	Personnel Expenses	5,488,053	2,615,192	2,872,861	48%	[G]
	Operating Expenses(B-Bdgt)	30,839	19,622	11,217	64%	
<b>45.2.221.3 - District Court Clerk Total</b>		<b>5,518,892</b>	<b>2,634,815</b>	<b>2,884,078</b>	<b>48%</b>	

**Over Budget Explanation:**

**[A] BOCC, Liability Insurance:** Operating Expenses - Budgeted - full year of liability insurance paid in October & March

**[B] BOCC, Airport:** Debt Services - Interest charges related to the Verkada upgrades

**[C] BOCC, Tourism:** Operating Expenses - Pass thru expenses no actual overage

**[D] BOCC, Parks:** Operating Expenses - Budgeted - Annual lease payment paid in January (\$25.6k)

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

**[F] Clerk, Elections:** Operating Expenses - Budgeted, annual subscription software of \$24.3k. Many of the budgets related to the November election such as ballots, supplies, postage, etc. are trending above our metrics.

**[I] Clerk, District Court Clerks:** Operating Expenses - \$10.6k of the total spent is due to travel expenses which were budgeted

**Budget Status Report**  
**Over Budget Department Warnings**  
**UNAUDITED - Through 2nd Quarter FY 2025 ending March 31, 2025**

Departments that have significant expenditures exceeding 62% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2025		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
<b>Sheriff's Department:</b>						
<b>604 - Animal Cntrl</b>						
	Personnel Expenses	231,673	121,313	110,360	52%	<b>[H]</b>
	Operating Expenses (B Budget)	39,834	8,367	31,467	21%	
	Capital Outlay	51,101	51,102	(1)	100%	
<b>604 - Animal Cntrl Total</b>		<b>322,608</b>	<b>180,782</b>	<b>141,826</b>	<b>56%</b>	
<b>620 - Detective</b>						
	Personnel Expenses	2,615,036	1,258,857	1,356,179	48%	<b>[I]</b>
	Operating Expenses (B Budget)	96,713	50,598	46,115	52%	
	Capital Outlay	96,494	94,966	1,528	98%	
<b>620 - Detective Total</b>		<b>2,808,243</b>	<b>1,404,421</b>	<b>1,403,822</b>	<b>50%</b>	
<b>650 - Maint</b>						
	Personnel Expenses	659,923	296,741	363,182	45%	<b>[J]</b>
	Operating Expenses (B Budget)	363,059	257,219	105,840	71%	
	Capital Outlay	47,500	-	47,500	0%	
<b>650 - Maint Total</b>		<b>1,070,482</b>	<b>553,960</b>	<b>516,522</b>	<b>52%</b>	
<b>660 - Jail Ops</b>						
	Personnel Expenses	13,662,411	6,808,085	6,854,326	50%	<b>[K]</b> <b>[L]</b>
	Operating Expenses (B Budget)	4,818,649	3,711,501	1,107,148	77%	
	Capital Outlay	247,254	253,925	(6,671)	103%	
<b>660 - Jail Ops Total</b>		<b>18,728,314</b>	<b>10,773,511</b>	<b>7,954,803</b>	<b>58%</b>	
<b>685 - Rec Safety</b>						
	Personnel Expenses	183,373	22,460	160,913	12%	<b>[M]</b>
	Operating Expenses (B Budget)	128,185	45,903	82,282	36%	
	Capital Outlay	68,879	68,879	0	100%	
<b>685 - Rec Safety Total</b>		<b>380,437</b>	<b>137,242</b>	<b>243,195</b>	<b>36%</b>	
<b>Fund 455 - Court Interlock Device</b>						
	Operating Expenses (B Budget)	15,300	13,186	2,114	86%	<b>[N]</b>
<b>Total</b>		<b>15,300</b>	<b>13,186</b>	<b>2,114</b>	<b>86%</b>	

**Over Budget Explanation:**

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

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

**[J] Sheriff, Maintenance:** Operating Expenses - Budgeted, Maint. & Repairs (91%), Other Services & Expenses (69%), Materials & Supplies (157%), and Non Capital purchases (85%) are trending above a balanced spending rate. Materials & Supplies contains expenses for janitorial supplies (\$16.5k) that should be moved to the Sheriff's Admin or Jail department and half of the expenditures in the Non Capital purchases are related to a single purchase of a new CNC machine (\$7.4k), which was budgeted.

**[K] Sheriff, Jail Operations:** Operating Expenses - Budgeted, Professional services, primarily consisting of inmate medical costs is 96% spent, Maint & Repairs is 102% spent, and Other services & expenses such as medications and misc. payments were overspent at 424% and 146% of budget, respectively.

**[L] Sheriff, Jail Operations:** Capital Outlay - Budgeted, \$204k on new jail transport van and upfitting and \$50k for new jail booking mesh.

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

**District Court Judges**

**[N] District Court Judges, Court Interlock:** Operating Expenses - Budgeted, court ordered professional services fully spent

Kootenai County  
Schedule of Grant Activity, through March 31, 2025

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	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	2/4/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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 \$17,900.00 \$17,899.99	\$17,900.00 \$17,899.99	\$0	\$358,000	2/4/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	9/6/2022 - 9/6/2026 50.1.101.4.832 <b>100% Funds Used</b>
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-058 AIP 58 Runway 6/24 (Phase II)	\$4,644,130	Hard-Dollar State \$258,007	\$258,007	\$0	\$5,173,696 *	12/6/2024	3/31/2025 4/30/2025	6/30/2025 7/31/2025	6/13/2023 - 6/13/2027 50.1.101.4.834 <b>100% Funds Used</b>
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	\$20,895	\$340,497	2/5/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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 *	2/4/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	8/8/2023 - 8/8/2027 50.1.101.4.836 <b>100% Funds Used</b>
AIP Gaston Patterson/Kim Stevenson	ID Transportation Dept L238COE SP-COE-01 SRE Building	\$300,000		\$0	\$904	\$299,096	8/2/2024	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$788,093	\$83,859	1/27/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$3,360,985	\$861,237	1/27/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	---	3/31/2025 4/30/2025	Variable	10/1/2022 - 9/30/2025 15.1.132.4.235 <b>Idaho Supreme Court does all the financial and progress reporting</b>
BOCC Brandi Falcon/Kat Smith	US Dept of Treasury Coronavirus Recovery Funds 2021 ARPA	\$32,184,700		\$0	\$6,411,012	\$25,773,688	7/28/2022	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$3,171,814	\$1,375,799	2/3/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	4/30/2020 - 9/30/2026 20.1.070.4.026

Kootenai County  
Schedule of Grant Activity, through March 31, 2025

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 <b>COMPLETE</b>	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 - 11/13/2024 20.1.070.4.023
<b>100% Funds Used</b>										
BOCC Chad Ingle <b>COMPLETE</b>	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	3/31/2025 4/30/2025	6/30/2025 7/31/2025	8/19/2022 - 3/27/2025 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	\$13,904	\$86,096	2/3/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	9/1/2023 - 12/31/2025 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	\$1,898,132	\$2,378,176	2/3/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	9/1/2023 - 3/31/2026 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	\$62,812	\$99,688	2/3/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	9/1/2023 - 3/31/2026 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	\$3,033	\$72,567	—	3/31/2025 4/30/2025	6/30/2025 7/31/2025	9/9/2024 - 9/30/2025 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	\$0	\$163,657	2/3/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	9/9/2024 - 6/30/2025 20.1.070.4.037
<b>100% Funds Used</b>										
BOCC Chad Ingle	US Dept of Transportation ID-2024-031-00 FTA Grant 2024-031 - Training	\$7,200	Hard-Dollar/ In-Kind	\$1,800	\$7,216	\$1,784	2/3/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$27,620	\$17,980	2/3/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	9/9/2024 - 11/30/2025 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	\$41,661	\$184,589	3/25/2025	3/31/2025 4/30/2025	Variable	10/1/2022 - 9/30/2025 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	\$53,038	\$87	12/30/2024	3/31/2025 4/30/2025	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	—	3/31/2025 4/30/2025	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	—	3/31/2025 4/30/2025	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 FY25-26	\$80,000	Hard-Dollar/ In-Kind	\$20,000	\$100,000	\$0	—	3/31/2025 4/30/2025	Variable	10/1/2024 - 9/30/2025 20.1.070.4.010

Kootenai County  
Schedule of Grant Activity, through March 31, 2025

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		
BOCC Chad Ingle <b>COMPLETE</b>	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
<b>100% Funds Used</b>										
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	2/18/2025	3/31/2025 4/30/2025	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	\$61,659	\$57,091	2/18/2025	3/31/2025 4/30/2025	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	\$65,162	\$434,838	2/13/2025	3/31/2025 4/30/2025	5/31/2025 6/30/2025	2/15/2022 - 5/31/2025 50.1.001.4.804
BOCC Leighanna Keiser <b>COMPLETE</b>	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	\$200	\$68,680	—	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$140,933	\$8,891	7/8/2024	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$2,847	\$1,157	—	3/31/2025 4/30/2025	6/30/2025 7/31/2025	7/1/2024 - 6/30/2025 10.7.137.4.137
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Dept of Lands 19SSCF-Kootenai 2019 WUI HFR Farragut Trail	\$50,000	State	\$50,000	\$162	\$99,838	2/13/2025	12/31/2024 1/31/2025	—	2/29/2024 - 12/26/2024 10.6.114.4.108
OEM Tiffany Westbrook <b>COMPLETE</b>	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 <b>COMPLETE</b>	ID Dept of Lands 20WFM-Kootenai 2020 WUI WFM Veterans Centennial	\$25,000	In-Kind / Prog Inc	\$10,752	\$38	\$35,714	12/19/2024	11/30/2024 12/31/2024	—	4/25/2023 - 11/30/2024 10.6.114.4.113
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Dept of Lands 21HFR1-Kootenai 2021 WUI HFR Hayden Lake	\$130,000		\$0	\$9,408	\$120,592	2/6/2025	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	—	3/31/2025 4/30/2025	6/30/2025 7/31/2025	7/23/2023 - 11/30/2025 10.6.114.4.107

Kootenai County  
Schedule of Grant Activity, through March 31, 2025

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match		Financial Reporting					Grant Period
					Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	
					*Including Match	*Including Match		Sent	Due	
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	____ 4/30/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	5/23/2024 - 11/30/2026 10.6.114.4.117
OEM Tiffany Westbrook	ID Dept of Lands 24WFM-Kootenai 2024 WUI WFM Northern Timber	\$230,000	Hard-Dollar/ In-Kind	\$23,000	\$253,000	\$0	____ 4/30/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	4/8/2025 - 11/30/2027 10.6.114.4.119
OEM Tiffany Westbrook <b>COMPLETE</b>	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	\$4,424	\$226,111	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	2/6/2025	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	11/6/2024	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$9,103	\$219,354	2/6/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	____ 4/30/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	\$165,196	\$49,533	____ 4/30/2025	3/31/2025 4/30/2025	6/30/2025 7/31/2025	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	____ 1/31/2025	12/31/2024 1/31/2025	____	7/25/2023 - 1/4/2025 50.1.001.4.840
SHERIFF Andrea Littlefield <b>COMPLETE</b>	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	\$216,801	\$55,380	7/15/2024	9/30/2024 10/31/2024	____	5/27/2024 - 10/31/2024 15.6.605.4.621
SHERIFF Andrea Littlefield <b>COMPLETE</b>	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
<b>GRAND TOTALS</b>		<b>\$59,117,008</b> Total Grant Fund Awards		<b>\$5,120,907</b> Total Grant Match	<b>\$19,001,069</b> Total Remaining Funds	<b>\$45,250,400</b> Total Current Expenses				

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