

Kootenai County
2nd Quarter FY 2018 - UNAUDITED
Budget Status Report
March 31, 2018



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Kootenai County Clerk Jim Brannon

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April 27, 2018

To: Elected Officials

From: Auditor's Office

2nd Quarter FY 2018 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Second Quarter FY 2018 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send you a hardcopy. 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 at ktaylor@kcgov.us, or x1669.

Jim Brannon, Clerk

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Summary Expenditure Budget Status Report by Elected Official

| Elct Ofcl | Expense Classification | Budget | Actual | Bdgt - Actual | %Used |
|-------------------------------------|-----------------------------------|--------------------|-------------------|-------------------|------------|
| 1 | BOCC | | | | |
| | Personnel Expenses | 18,474,148 | 8,064,179 | 10,409,969 | 44% |
| | Operating Expenses (B Budget) | 27,216,724 | 12,284,500 | 14,932,224 | 45% |
| | Capital Outlay | 2,703,172 | 2,034,132 | 669,040 | 75% |
| 1 | BOCC Total | 48,394,044 | 22,382,812 | 26,011,232 | 46% |
| 2 | Clerk | | | | |
| | Personnel Expenses | 5,250,217 | 2,469,875 | 2,780,342 | 47% |
| | Operating Expenses (B Budget) | 2,100,535 | 659,419 | 1,441,116 | 31% |
| | Capital Outlay | 84,338 | 863 | 83,475 | 1% |
| 2 | Clerk Total | 7,435,090 | 3,130,158 | 4,304,932 | 42% |
| 3 | Treasurer | | | | |
| | Personnel Expenses | 537,367 | 259,544 | 277,823 | 48% |
| | Operating Expenses (B Budget) | 270,755 | 79,377 | 191,378 | 29% |
| 3 | Treasurer Total | 808,122 | 338,920 | 469,202 | 42% |
| 4 | Assessor | | | | |
| | Personnel Expenses | 4,017,171 | 1,979,970 | 2,037,201 | 49% |
| | Operating Expenses (B Budget) | 379,710 | 100,459 | 279,251 | 26% |
| | Capital Outlay | 75,000 | 0 | 75,000 | 0% |
| 4 | Assessor Total | 4,471,881 | 2,080,429 | 2,391,452 | 47% |
| 5 | Coroner | | | | |
| | Personnel Expenses | 179,310 | 86,412 | 92,898 | 48% |
| | Operating Expenses (B Budget) | 176,324 | 70,332 | 105,992 | 40% |
| 5 | Coroner Total | 355,634 | 156,744 | 198,890 | 44% |
| 6 | Sheriff | | | | |
| | Personnel Expenses | 22,553,713 | 11,539,127 | 11,014,586 | 51% |
| | Operating Expenses (B Budget) | 5,586,638 | 3,357,844 | 2,228,794 | 60% |
| | Capital Outlay | 836,418 | 311,554 | 524,864 | 37% |
| 6 | Sheriff Total | 28,976,769 | 15,208,525 | 13,768,244 | 52% |
| 7 | Prosecuting Attorney | | | | |
| | Personnel Expenses | 4,218,984 | 2,079,857 | 2,139,127 | 49% |
| | Operating Expenses (B Budget) | 230,854 | 255,412 | (24,558) | 111% |
| | Capital Outlay | 25,000 | 24,665 | 335 | 99% |
| 7 | Prosecuting Attorney Total | 4,474,838 | 2,359,934 | 2,114,904 | 53% |
| 8 | District Court | | | | |
| | Personnel Expenses | 1,957,682 | 951,410 | 1,006,272 | 49% |
| | Operating Expenses (B Budget) | 610,000 | 374,825 | 235,175 | 61% |
| 8 | District Court Total | 2,567,682 | 1,326,235 | 1,241,447 | 52% |
| Sub Total | | 97,484,060 | 46,983,757 | 50,500,303 | 48% |
| Combined Grants and Projects | | 24,518,293 | 7,473,246 | 17,045,047 | 30% |
| Grand Total | | 122,002,353 | 54,457,003 | 67,545,350 | 45% |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Budget Reconciliation - All County Operations

FY2018 Published Budget Expenses \$ **88,023,029**

Budget Amendments

Capital Appropriation Carry-over from FY2017

| | | |
|-----------------------------------------------|------------|------------|
| IT Project | \$ 155,182 | |
| Admin Cabling Project | 128,483 | |
| Justware Case Management Software | 149,643 | |
| Recorder's Archiving Project | 54,338 | |
| 911 Access Control Project | 16,258 | |
| Fair ADA Improvements | 54,292 | |
| Sheriff Evidence Storage Remodel | 397,967 | |
| Shared Parking Lot | 1,218,959 | |
| Jail Expansion | 9,446,530 | |
| Solid Waste Improvements | 694,221 | |
| Solid Waste Landfill & Other Capital Projects | 1,988,175 | |
| <i>Total Budget Carry-over Adjustments</i> | | 14,304,048 |

Grants & Project Amendments

| | | |
|-------------------------------|------------|-----------|
| Airport AIP Grants | \$ 490,741 | |
| Transportation Grants | 4,859,256 | |
| Sheriff Grant | 61,697 | |
| OEM Grants | 462,904 | |
| Fair Grant | 847,781 | |
| Historical Society Grant | 22,730 | |
| Indigent Defense Grant | 433,105 | |
| Juvenile Diversion Grant | 4,140 | |
| Juvenile Probation Grants | 34,640 | |
| AMP Grant | 1,338 | |
| Parks and Centennial Trail | 476,245 | |
| Sheriff Recruiting Projects | 39,124 | |
| PA On-Call Program | 15,581 | |
| Wildland Urban Interface | 275,428 | |
| <i>Total Grant Amendments</i> | | 8,024,710 |

Other Budgetary Elements

| | | |
|----------------------------------------------|--------------|------------|
| EMS Budget | \$ 2,657,193 | |
| Internal Services including Health Insurance | 8,993,373 | |
| <i>Total Other Budgetary Elements</i> | | 11,650,566 |

Current Budgeted Expense- Accounting System Total \$ **122,002,353**

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

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

(See [Note References](#) on Page 28)

| Department | Expense Classification | Budget | Actual | Bdgt less Actl | % used | Note Ref | |
|------------------------------------|-------------------------------|------------------|------------------|------------------|-------------|----------|-----|
| 001 Elected Offcl | Personnel Expenses | 495,382 | 246,286 | 249,096 | 50% | (A) | |
| | Operating Expenses (B Budget) | 25,775 | 13,141 | 12,634 | 51% | | |
| 001 Elected Offcl Total | | 521,157 | 259,427 | 261,730 | 50% | | |
| 002 Department | Personnel Expenses | 3,881,557 | 1,947,777 | 1,933,780 | 50% | | |
| | Operating Expenses (B Budget) | 3,492,843 | 154,369 | 3,338,474 | 4% | | |
| | Capital Outlay | 224,266 | 169,382 | 54,884 | 76% | | |
| 002 Department Total | | 7,598,666 | 2,271,528 | 5,327,138 | 30% | | |
| 003 General Accts | Personnel Expenses | 1,929,011 | 41,026 | 1,887,985 | 2% | | |
| | Operating Expenses (B Budget) | 2,352,499 | 846,349 | 1,506,150 | 36% | | |
| 003 General Accts Total | | 4,281,510 | 887,375 | 3,394,135 | 21% | | |
| 004 Tax Support | Operating Expenses (B Budget) | 1,093,790 | 565,132 | 528,658 | 52% | | |
| 004 Tax Support Total | | 1,093,790 | 565,132 | 528,658 | 52% | | |
| 005 Grants Mgt Office | Personnel Expenses | 171,015 | 84,372 | 86,643 | 49% | | |
| | Operating Expenses (B Budget) | 22,488 | 7,689 | 14,799 | 34% | | |
| 005 Grants Mgt Office Total | | 193,503 | 92,061 | 101,442 | 48% | | |
| 010 B & G | Personnel Expenses | 365,201 | 156,752 | 208,449 | 43% | | (B) |
| | Operating Expenses (B Budget) | 288,295 | 138,526 | 149,769 | 48% | | |
| | Capital Outlay | 29,000 | 33,459 | (4,459) | 115% | | |
| 010 B & G Total | | 682,496 | 328,737 | 353,759 | 48% | | |
| 018 Veterans Svc | Personnel Expenses | 99,049 | 47,757 | 51,292 | 48% | | |
| | Operating Expenses (B Budget) | 11,163 | 4,860 | 6,303 | 44% | | |
| 018 Veterans Svc Total | | 110,212 | 52,617 | 57,595 | 48% | | |
| 020 Comm Develop | Personnel Expenses | 1,869,107 | 862,881 | 1,006,226 | 46% | (C) | |
| | Operating Expenses (B Budget) | 165,975 | 42,896 | 123,079 | 26% | | |
| | Capital Outlay | 32,900 | 31,749 | 1,152 | 97% | | |
| 020 Comm Develop Total | | 2,067,982 | 937,526 | 1,130,456 | 45% | | |
| 030 Print Center | Personnel Expenses | 194,044 | 96,661 | 97,383 | 50% | | |
| | Operating Expenses (B Budget) | 88,556 | 36,802 | 51,754 | 42% | | |
| 030 Print Center Total | | 282,600 | 133,464 | 149,136 | 47% | | |
| 040 IT | Personnel Expenses | 1,281,452 | 623,369 | 658,083 | 49% | | |
| | Operating Expenses (B Budget) | 1,354,030 | 732,306 | 621,724 | 54% | | |
| | Capital Outlay | 277,366 | 23,902 | 253,464 | 9% | | |
| 040 IT Total | | 2,912,848 | 1,379,577 | 1,533,271 | 47% | | |
| 053 Liability Ins | Operating Expenses (B Budget) | 796,155 | 389,016 | 407,139 | 49% | | |
| 053 Liability Ins Total | | 796,155 | 389,016 | 407,139 | 49% | | |
| 056 Health Ins | Personnel Expenses | 6,750 | 3,724 | 3,026 | 55% | | |
| | Operating Expenses (B Budget) | 8,986,623 | 5,039,710 | 3,946,913 | 56% | | |
| 056 Health Ins Total | | 8,993,373 | 5,043,434 | 3,949,939 | 56% | | |
| 057 Wellness Program | Operating Expenses (B Budget) | 20,906 | 432 | 20,474 | 2% | | |
| 057 Wellness Program Total | | 20,906 | 432 | 20,474 | 2% | | |
| 060 Public Defndr | Personnel Expenses | 2,738,576 | 1,353,127 | 1,385,449 | 49% | (D) | |
| | Operating Expenses (B Budget) | 225,100 | 700,399 | (475,299) | 311% | | |
| 060 Public Defndr Total | | 2,963,676 | 2,053,526 | 910,150 | 69% | | |
| 101 Airport | Personnel Expenses | 729,945 | 330,308 | 399,637 | 45% | (E) | |
| | Operating Expenses (B Budget) | 407,674 | 226,270 | 181,404 | 56% | | |
| | Capital Outlay | 70,000 | 850,585 | (780,585) | 1215% | | |
| 101 Airport Total | | 1,207,619 | 1,407,163 | (199,544) | 117% | | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

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

(See [Note References](#) on Page 28)

| Department | Expense Classification | Budget | Actual | Bdgt less Actl | % used | Note Ref |
|-------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------|-------------------------|
| 128 JDET Ctr | Personnel Expenses | 2,385,001 | 1,175,904 | 1,209,097 | 49% | |
| | Operating Expenses (B Budget) | 227,486 | 72,600 | 154,886 | 32% | |
| 128 JDET Ctr Total | | 2,612,487 | 1,248,504 | 1,363,983 | 48% | |
| 132 AMP | Personnel Expenses | 559,423 | 277,685 | 281,738 | 50% | |
| | Operating Expenses (B Budget) | 80,668 | 36,518 | 44,150 | 45% | |
| 132 AMP Total | | 640,091 | 314,203 | 325,888 | 49% | |
| 139 Juv Pro | Personnel Expenses | 1,083,070 | 532,246 | 550,824 | 49% | |
| | Operating Expenses (B Budget) | 79,066 | 40,749 | 38,317 | 52% | |
| | Capital Outlay | 27,169 | 27,169 | - | 100% | |
| 139 Juv Pro Total | | 1,189,305 | 600,163 | 589,142 | 50% | (F) |
| 155 Waterways | Personnel Expenses | 245,856 | 113,809 | 132,047 | 46% | |
| | Operating Expenses (B Budget) | 71,779 | 28,008 | 43,771 | 39% | |
| | Capital Outlay | 30,000 | 28,917 | 1,084 | 96% | |
| 155 Waterways Total | | 347,635 | 170,733 | 176,902 | 49% | (G) |
| 165 Snowmobile | Personnel Expenses | 58 | - | 58 | 0% | |
| | Operating Expenses (B Budget) | 6,603 | 2,181 | 4,422 | 33% | |
| | Capital Outlay | - | 31,600 | (31,600) | | |
| 165 Snowmobile Total | | 6,661 | 33,781 | (27,120) | 507% | (H) |
| 167 Snowmobile St Mgmt | Personnel Expenses | 23,147 | 24,032 | (885) | 104% | |
| | Operating Expenses (B Budget) | 24,125 | 21,381 | 2,744 | 89% | |
| 167 Snowmobile St Mgmt Total | | 47,272 | 45,412 | 1,860 | 96% | (I) |
| 170 Aquifer Prot Dist | Operating Expenses (B Budget) | 497,778 | 117,384 | 380,394 | 24% | |
| 170 Aquifer Prot Dist Total | | 497,778 | 117,384 | 380,394 | 24% | |
| 173 Emergency Svc Cont | Operating Expenses (B Budget) | 2,657,193 | 1,653,030 | 1,004,163 | 62% | P-Tax Pass-through Acct |
| 173 Emergency Svc Cont Total | | 2,657,193 | 1,653,030 | 1,004,163 | 62% | |
| 182 Ramsey Trnsfr Stn | Personnel Expenses | 128,143 | 15,878 | 112,265 | 12% | |
| | Operating Expenses (B Budget) | 1,444,614 | 432,089 | 1,012,525 | 30% | |
| | Capital Outlay | 334,000 | 103,526 | 230,474 | 31% | |
| 182 Ramsey Trnsfr Stn Total | | 1,906,757 | 551,493 | 1,355,264 | 29% | |
| 183 Prairie Trnsfr Stn | Personnel Expenses | 3,541 | 1,065 | 2,476 | 30% | |
| | Operating Expenses (B Budget) | 941,922 | 343,613 | 598,309 | 36% | |
| | Capital Outlay | 346,000 | - | 346,000 | 0% | |
| 183 Prairie Trnsfr Stn Total | | 1,291,463 | 344,678 | 946,785 | 27% | |
| 187 Rural Sys | Personnel Expenses | 2,377 | 588 | 1,789 | 25% | |
| | Operating Expenses (B Budget) | 508,535 | 190,014 | 318,521 | 37% | |
| 187 Rural Sys Total | | 510,912 | 190,602 | 320,310 | 37% | |
| 190 Fighting Creek | Personnel Expenses | 9,049 | 7,088 | 1,961 | 78% | |
| | Operating Expenses (B Budget) | 1,154,402 | 367,991 | 786,411 | 32% | |
| | Capital Outlay | 1,332,471 | 733,844 | 598,627 | 55% | |
| 190 Fighting Creek Total | | 2,495,922 | 1,108,923 | 1,386,999 | 44% | |
| 650 Maint | Personnel Expenses | 273,394 | 121,845 | 151,549 | 45% | |
| | Operating Expenses (B Budget) | 190,681 | 81,047 | 109,634 | 43% | |
| 650 Maint Total | | 464,075 | 202,892 | 261,183 | 44% | |
| Grand Total | | 48,394,044 | 22,382,812 | 26,011,232 | 46% | |

Kootenai County
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018
County Commissioners' Admin Codes 002,003, & 004 (Excludes Grants & Projects)
(See **Note References** on Page 28)

| Org Set | Expense Classification | Budget | Actual | Bdgt - Actual | % Used | Note Ref |
|-------------------------------------------------------------------|-------------------------------|-------------------|------------------|------------------|-------------|----------|
| 10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin | | | | | | |
| | Personnel Expenses | 1,402,812 | 41,026 | 1,361,786 | 3% | |
| | Operating Expenses (B Budget) | 1,301,889 | 522,993 | 778,896 | 40% | |
| 10.1.003.0 - GF.BOCC.Gen Accts.Indir Admin Total | | 2,704,701 | 564,018 | 2,140,683 | 21% | |
| 15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin | | | | | | |
| | Personnel Expenses | 526,199.00 | 0.00 | 526,199.00 | 0% | |
| | Operating Expenses (B Budget) | 1,050,610 | 323,356 | 727,254 | 31% | |
| 15.1.003.0 - JF.BOCC.Gen Accts.Indir Admin Total | | 1,576,809 | 323,356 | 1,253,453 | 21% | |
| 18.1.004.3 - Centennial Trl.Tax Supprt.Ops | | | | | | |
| | Operating Expenses (B Budget) | 51,245 | 51,245 | - | 100% | (J) |
| 18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total | | 51,245 | 51,245 | - | 100% | |
| 19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops | | | | | | |
| | Operating Expenses (B Budget) | 500 | 330 | 170 | 66% | |
| 19.1.004.3 - Tourism Promo.BOCC.Tax Supprt.Ops Total | | 500 | 330 | 170 | 66% | |
| 31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops | | | | | | |
| | Operating Expenses (B Budget) | 229,292 | 107,181 | 122,111 | 47% | |
| 31.1.004.3 - CO Fair.BOCC.Tax Supprt.Ops Total | | 229,292 | 107,181 | 122,111 | 47% | |
| 32.1.002.3 - NWC.BOCC.Dept.Ops | | | | | | |
| | Personnel Expenses | 182,902 | 79,025 | 103,877 | 43% | |
| | Operating Expenses (B Budget) | 121,371 | 16,001 | 105,370 | 13% | |
| | Capital Outlay | 20,266 | 20,265 | 1 | 100% | (K) |
| 32.1.002.3 - NWC.BOCC.Dept.Ops Total | | 324,539 | 115,291 | 209,248 | 36% | |
| 32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds | | | | | | |
| | Operating Expenses (B Budget) | 2,772 | - | 2,772 | 0% | |
| 32.1.002.3.163-NWC.BOCC.Dept.Ops.Aquatic Weeds Total | | 2,772 | - | 2,772 | 0% | |
| 33.1.004.3 - Health Dist.Tax Supprt.Ops | | | | | | |
| | Operating Expenses (B Budget) | 797,753 | 398,877 | 398,877 | 50% | |
| 33.1.004.3 - Health Dist.Tax Supprt.Ops Total | | 797,753 | 398,877 | 398,877 | 50% | |
| 34.1.004.3 - Hist Society.Tax Supprt.Ops | | | | | | |
| | Operating Expenses (B Budget) | 15,000 | 7,500 | 7,500 | 50% | |
| 34.1.004.3 - Hist Society.Tax Supprt.Ops Total | | 15,000 | 7,500 | 7,500 | 50% | |
| 35.1.002.3 - Parks.Dept.Ops | | | | | | |
| | Personnel Expenses | 218,694 | 100,668 | 118,026 | 46% | |
| | Operating Expenses (B Budget) | 91,608 | 64,196 | 27,412 | 70% | (L) |
| 35.1.002.3 - Parks.Dept.Ops Total | | 310,302 | 164,864 | 145,438 | 53% | |
| 35.1.002.3.153 - Parks.Ops.CO Boat Launch | | | | | | |
| | Operating Expenses (B Budget) | 41,455 | 20,551 | 20,904 | 50% | |
| | Capital Outlay | 54,000 | 52,826 | 1,175 | 98% | (M) |
| 35.1.002.3.153 - Parks.Ops.CO Boat Launch Total | | 95,455 | 73,376 | 22,079 | 77% | |
| 60.1.002.2 - SW.Dept Admin | | | | | | |
| | Personnel Expenses | 194,745 | 96,756 | 97,989 | 50% | |
| | Operating Expenses (B Budget) | 3,029,130 | 40,408 | 2,988,722 | 1% | |
| | Capital Outlay | 150,000 | 96,291 | 53,709 | 64% | (N) |
| 60.1.002.2 - SW.Dept Admin Total | | 3,373,875 | 233,455 | 3,140,420 | 7% | |
| 60.1.002.2.84 - SW.Dept Admin.Safety & Recycling | | | | | | |
| | Operating Expenses (B Budget) | 31,507 | 9,979 | 21,528 | 32% | |
| 60.1.002.2.84 - SW.Dept Admin.Safety & Recycling Total | | 31,507 | 9,979 | 21,528 | 32% | |
| 60.1.002.3 - SW.Dept.Ops | | | | | | |
| | Personnel Expenses | 3,285,216 | 1,671,328 | 1,613,888 | 51% | |
| 60.1.002.3 - SW.Dept.Ops Total | | 3,285,216 | 1,671,328 | 1,613,888 | 51% | |
| Grand Total | | 12,798,966 | 3,720,800 | 9,078,166 | 29% | |

Kootenai County
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 28)

| Grant & Projects by Fund | Budget | Actual | Bdgt - Actl | % Used | Note Ref |
|-------------------------------------------------------------------|-------------------|------------------|--------------------|---------------|----------------------|
| 10 GF | | | | | |
| 040 IT | | | | | |
| 10.1.040.5.411 - IT.Proj.Digital Evidence Storage FY17 | | | | | |
| Operating Expenses (B Budget) | - | 1,418 | (1,418) | | |
| Capital Outlay | 41,174 | 17,723 | 23,451 | 43% | |
| 10.1.040.5.411 - IT.Proj.Digital Evidence Storage FY17 Total | 41,174 | 19,140 | 22,034 | 46% | |
| 10.1.040.5.432 - IT.Proj.Next Gen Firewall FY17 | | | | | |
| Operating Expenses (B Budget) | 17,929 | - | 17,929 | 0% | |
| Capital Outlay | 15,418 | 203 | 15,215 | 1% | |
| 10.1.040.5.432 - IT.Proj.Next Gen Firewall FY17 Total | 33,347 | 203 | 33,144 | 1% | |
| 10.1.040.5.46 - IT.Proj.Justware Casemgmt | | | | | |
| Capital Outlay | 149,643 | - | 149,643 | 0% | |
| 10.1.040.5.46 - IT.Proj.Justware Casemgmt Total | 149,643 | - | 149,643 | 0% | |
| 10.1.040.5.47 - IT.Proj.Website Proj FY18__ | | | | | |
| Operating Expenses (B Budget) | 5,000 | - | 5,000 | 0% | |
| Capital Outlay | 55,000 | - | 55,000 | 0% | |
| 10.1.040.5.47 - IT.Proj.Website Proj FY18__ Total | 60,000 | - | 60,000 | 0% | |
| 10.1.040.5.48 - IT.Proj.Admin Cabling Proj | | | | | |
| Capital Outlay | 128,483 | 82,135 | 46,348 | 64% | |
| 10.1.040.5.48 - IT.Proj.Admin Cabling Proj Total | 128,483 | 82,135 | 46,348 | 64% | |
| 040 IT Total | 412,647 | 101,479 | 311,168 | 25% | |
| 114 OEM | | | | | |
| 10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) | | | | | |
| Operating Expenses (B Budget) | 51,702 | 51,695 | 7 | 100% | complete |
| 10.1.114.4.117 - OEM.Grants.Wildland Urban Interface (WUI) Total | 51,702 | 51,695 | 7 | 100% | |
| 10.1.114.4.126 - OEM.Grants.2016 SHSP SS-0028-S01 | | | | | |
| Operating Expenses (B Budget) | - | 4,863 | (4,863) | | Variable Grant Award |
| 10.1.114.4.126 - OEM.Grants.2016 SHSP SS-0028-S01 Total | - | 4,863 | (4,863) | | |
| 10.1.114.4.127 - OEM.Grants.2017 SHSP GPD-067-00-01 | | | | | |
| 114 OEM Total | 51,702 | 56,558 | (4,856) | 109% | |
| 10 GF Total | 464,349 | 158,037 | 306,312 | 34% | |
| 11 Repl Resv/Acq | | | | | |
| 003 Gen Accts | | | | | |
| 11.1.003.5.003 - Proj.General Imprvmnt | | | | | |
| Capital Outlay | 1,307,959 | - | 1,307,959 | 0% | |
| 11.1.003.5.003 - Proj.General Imprvmnt Total | 1,307,959 | - | 1,307,959 | 0% | |
| 11.1.003.5.004 - Gen Accts.Gravel Lot Paving Project FY18__ | | | | | |
| Capital Outlay | 300,000 | 6,990 | 293,010 | 2% | |
| 11.1.003.5.004 - Gen Accts.Gravel Lot Paving Project FY18__ Total | 300,000 | 6,990 | 293,010 | 2% | |
| 11.1.003.5.51 - Proj.Jail Exp Project FY17__ | | | | | |
| Capital Outlay | 9,846,530 | 5,066,564 | 4,779,966 | 51% | |
| 11.1.003.5.51 - Proj.Jail Exp Project FY17__ Total | 9,846,530 | 5,066,564 | 4,779,966 | 51% | |
| 11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project | | | | | |
| Capital Outlay | 210,000 | 19,404 | 190,596 | 9% | |
| 11.1.003.5.57 - BOCC.Gen AcctsPF DMV-DL Project Total | 210,000 | 19,404 | 190,596 | 9% | |
| 11.1.003.5.60 - SH Evidence Storage Prjct FY17 | | | | | |
| Capital Outlay | 407,967 | 70,386 | 337,581 | 17% | |
| 11.1.003.5.60 - SH Evidence Storage Prjct FY17 Total | 407,967 | 70,386 | 337,581 | 17% | |
| 11.1.003.5.65 - Proj.Facilities 5 Yr Plan | | | | | |
| Operating Expenses (B Budget) | 181,000 | - | 181,000 | 0% | |
| 11.1.003.5.65 - Proj.Facilities 5 Yr Plan Total | 181,000 | - | 181,000 | 0% | |
| 11.1.003.5.66 - Proj.Courts ADA Compliance Prj FY17 | | | | | |
| Capital Outlay | 400,000 | 279,952 | 120,048 | 70% | |
| 11.1.003.5.66 - Proj.Courts ADA Compliance Prj FY17 Total | 400,000 | 279,952 | 120,048 | 70% | |
| 003 Gen Accts Total | 12,653,456 | 5,443,297 | 7,210,159 | 43% | |
| 11 Repl Resv/Acq Total | 12,653,456 | 5,443,297 | 7,210,159 | 43% | |

Kootenai County
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 28)

| Grant & Projects by Fund | Budget | Actual | Bdgt - Actl | % Used | Note Ref |
|-------------------------------------------------------------------|----------------|----------------|--------------------|---------------|--------------------------|
| 15 JF | | | | | |
| 060 Public Defndr | | | | | |
| 15.1.060.4.70 - Public Defndr.Indigent Public Defense Grant | | | | | |
| Personnel Expenses | 244,774 | 125,536 | 119,238 | 51% | |
| Operating Expenses (B Budget) | 314,729 | 23,495 | 291,234 | 7% | |
| Capital Outlay | 25,000 | - | 25,000 | 0% | |
| 15.1.060.4.70 - Public Defndr.Indigent Public Defense Grant Total | 584,503 | 149,031 | 435,472 | 25% | |
| 060 Public Defndr Total | 584,503 | 149,031 | 435,472 | 25% | |
| 128 JDET Ctr | | | | | |
| 15.1.128.4.190 - JDET Ctr .Grants.JDC School Lunch Prgrm | | | | | |
| Personnel Expenses | - | 17,348 | (17,348) | | Pending Bdgt Adj |
| Operating Expenses (B Budget) | - | 25,843 | (25,843) | | |
| 15.1.128.4.190 - JDET Ctr .Grants.JDC School Lunch Prgrm Total | - | 43,190 | (43,190) | | |
| 128 JDET Ctr Total | - | 43,190 | (43,190) | | |
| 132 AMP | | | | | |
| 15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt | | | | | |
| Personnel Expenses | 37,560 | 9,946 | 27,614 | 26% | |
| Operating Expenses (B Budget) | 1,338 | - | 1,338 | 0% | |
| 15.1.132.4.234 - AMP.Grants.OVW 2015 Dom Violence Crt Total | 38,898 | 9,946 | 28,952 | 26% | |
| 132 AMP Total | 38,898 | 9,946 | 28,952 | 26% | |
| 139 Juv Pro | | | | | |
| 15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants | | | | | |
| Operating Expenses (B Budget) | 34,640 | 20,354 | 14,286 | 59% | |
| 15.1.139.4.340 - Juv Pro.Grants.JP PF School Dist Grants Total | 34,640 | 20,354 | 14,286 | 59% | |
| 139 Juv Pro Total | 34,640 | 20,354 | 14,286 | 59% | |
| 15 JF Total | 658,041 | 222,522 | 435,519 | 34% | |
| 20 Public Transport | | | | | |
| 070 Bus Svc | | | | | |
| 20.1.070.4.001 - Bus Svc.Grants.FTA ID-2018-001-00 Grant | | | | | |
| Personnel Expenses | - | 15,299 | (15,299) | | Pending New Award |
| Operating Expenses (B Budget) | - | 50,742 | (50,742) | | |
| 20.1.070.4.001 - Bus Svc.Grants.FTA ID-2018-001-00 Grant Total | - | 66,042 | (66,042) | | |
| 20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant | | | | | |
| Operating Expenses (B Budget) | 408,504 | 21,501 | 387,003 | 5% | |
| 20.1.070.4.010 - Bus Svc.Grants.ITD 5310 Grant Total | 408,504 | 21,501 | 387,003 | 5% | |
| 20.1.070.4.028 - Bus Svc.Grants.FTA ID-90-X128 Grant | | | | | |
| Operating Expenses (B Budget) | 1 | - | 1 | 0% | |
| Capital Outlay | 16,504 | 5,547 | 10,957 | 34% | |
| 20.1.070.4.028 - Bus Svc.Grants.FTA ID-90-X128 Grant Total | 16,505 | 5,547 | 10,958 | 34% | |
| 20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant | | | | | |
| Operating Expenses (B Budget) | 12,812 | 5,388 | 7,424 | 42% | |
| Capital Outlay | 160,030 | 59,917 | 100,113 | 37% | |
| 20.1.070.4.03 - Bus Svc.Grants.FTA ID-04-0030 Grant Total | 172,842 | 65,305 | 107,537 | 38% | |
| 20.1.070.4.030 - Bus Svc.Grants.FTA ID-90-X130 Grant | | | | | |
| Personnel Expenses | 63,070 | - | 63,070 | 0% | |
| Operating Expenses (B Budget) | 57,577 | 41,777 | 15,800 | 73% | |
| Capital Outlay | 492,337 | - | 492,337 | 0% | |
| 20.1.070.4.030 - Bus Svc.Grants.FTA ID-90-X130 Grant Total | 612,984 | 41,777 | 571,207 | 7% | |
| 20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant | | | | | |
| Capital Outlay | 1,168,789 | 30,622 | 1,138,167 | 3% | |
| 20.1.070.4.039 - Bus Svc.Grants.ITD 5339 Grant Total | 1,168,789 | 30,622 | 1,138,167 | 3% | |
| 20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant | | | | | |
| Operating Expenses (B Budget) | 13,941 | 0 | 13,941 | 0% | |
| Capital Outlay | 1,297,925 | 9,420 | 1,288,505 | 1% | |
| 20.1.070.4.044 - Bus Svc.Grants.FTA ID-90-X144 Grant Total | 1,311,866 | 9,420 | 1,302,446 | 1% | |

Kootenai County
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 28)

| Grant & Projects by Fund | Budget | Actual | Bdgt - Actl | % Used | Note Ref |
|-------------------------------------------------------------------|------------------|----------------|--------------------|---------------|-----------------|
| 20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant | | | | | |
| Personnel Expenses | 139,925 | 40,236 | 99,689 | 29% | |
| Operating Expenses (B Budget) | 1,114,529 | 298,506 | 816,023 | 27% | |
| Capital Outlay | 14,505 | - | 14,505 | 0% | |
| 20.1.070.4.09 - Bus Svc.Grants.FTA ID-2016-009 Grant Total | 1,268,959 | 338,742 | 930,217 | 27% | |
| 070 Bus Svc Total | 4,960,449 | 578,956 | 4,381,493 | 12% | |
| 20 Public Transport Total | 4,960,449 | 578,956 | 4,381,493 | 12% | |
| 30 Airport | | | | | |
| 101 Airport | | | | | |
| 30.1.101.5.27 - Airport.Proj.FAA Pavement Maintenance__ | | | | | |
| Operating Expenses (B Budget) | 10,000 | - | 10,000 | 0% | |
| 30.1.101.5.27 - Airport.Proj.FAA Pavement Maintenance__ Total | 10,000 | - | 10,000 | 0% | |
| 30.1.101.5.302 - Airport.Proj.FS Lease Taxiway Cnstr | | | | | |
| Operating Expenses (B Budget) | - | 27,882 | (27,882) | | |
| 30.1.101.5.302 - Airport.Proj.FS Lease Taxiway Cnstr Total | - | 27,882 | (27,882) | | |
| 101 Airport Total | 10,000 | 27,882 | (17,882) | 279% | (O) |
| 30 Airport Total | 10,000 | 27,882 | (17,882) | 279% | |
| 31 CO Fair | | | | | |
| 004 Tax Supprt | | | | | |
| 31.1.004.4.845 - Tax Supprt.Grants.NI Fair RV Grant Phase 1 | | | | | |
| Operating Expenses (B Budget) | 26,000 | - | 26,000 | 0% | |
| Capital Outlay | 347,010 | 5,250 | 341,760 | 2% | |
| 31.1.004.4.845 - Tax Supprt.Grants.NI Fair RV Grant Phase 1 Total | 373,010 | 5,250 | 367,760 | 1% | |
| 31.1.004.4.846 - Tax Supprt.Grants.NI Fair RV Grant Phase 2 | | | | | |
| Operating Expenses (B Budget) | 25,000 | - | 25,000 | 0% | |
| Capital Outlay | 449,771 | - | 449,771 | 0% | |
| 31.1.004.4.846 - Tax Supprt.Grants.NI Fair RV Grant Phase 2 Total | 474,771 | - | 474,771 | 0% | |
| 004 Tax Supprt Total | 847,781 | 5,250 | 842,531 | 1% | |
| 31 CO Fair Total | 847,781 | 5,250 | 842,531 | 1% | |
| 34 Hist Society | | | | | |
| 004 Tax Supprt | | | | | |
| 34.1.004.4.176 - Hist Society.Grant.Historic Preserv Comm | | | | | |
| Operating Expenses (B Budget) | 22,730 | 647 | 22,083 | 3% | |
| 34.1.004.4.176 - Hist Society.Grant.Historic Preserv Comm Total | 22,730 | 647 | 22,083 | 3% | |
| 004 Tax Supprt Total | 22,730 | 647 | 22,083 | 3% | |
| 34 Hist Society Total | 22,730 | 647 | 22,083 | 3% | |
| 35 Parks | | | | | |
| 002 Dept | | | | | |
| 35.1.002.5.153 - Parks.Proj.CO Boat Launch | | | | | |
| Operating Expenses (B Budget) | - | 589 | (589) | | |
| 35.1.002.5.153 - Parks.Proj.CO Boat Launch Total | - | 589 | (589) | | |
| 002 Dept Total | - | 589 | (589) | | |
| 35 Parks Total | - | 589 | (589) | | |
| 50 Constructn | | | | | |
| 001 Elected Offcl | | | | | |
| 50.1.001.4.805 - Grants.Bayview W/S HMGP-Generator Grant | | | | | |
| Operating Expenses (B Budget) | 7,554 | 5,413 | 2,141 | 72% | |
| 50.1.001.4.805 - Grants.Bayview W/S HMGP-Generator Grant Total | 7,554 | 5,413 | 2,141 | 72% | |
| 001 Elected Offcl Total | 7,554 | 5,413 | 2,141 | 72% | |
| 101 Airport | | | | | |
| 50.1.101.4.816 - Airport .Grants.AIP 45 Master Plan__ | | | | | |
| Capital Outlay | 490,741 | 223,049 | 267,692 | 45% | |
| 50.1.101.4.816 - Airport .Grants.AIP 45 Master Plan__ Total | 490,741 | 223,049 | 267,692 | 45% | |
| 101 Airport Total | 490,741 | 223,049 | 267,692 | 45% | |

Kootenai County
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018
County Commissioners' Grants & Projects Budget Status
(See **Note References** on Page 28)

| Grant & Projects by Fund | Budget | Actual | Bdgt - Actl | % Used | Note Ref |
|--------------------------------------------------------------------------------------|-------------------|------------------|--------------------|---------------|-----------------|
| 155 WW | | | | | |
| 50.1.155.4.891 - WW .Grants.WW-Mowry Park Dock Rplcmnt Capital Outlay | 425,000 | 390,384 | 34,616 | 92% | |
| 50.1.155.4.891 - WW .Grants.WW-Mowry Park Dock Rplcmnt Total | 425,000 | 390,384 | 34,616 | 92% | |
| 155 WW Total | 425,000 | 390,384 | 34,616 | 92% | |
| 50 Constructn Total | 923,295 | 618,846 | 304,449 | 67% | |
| 60 SW | | | | | |
| 182 Ramsey Trnsfr Stn | | | | | |
| 60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Capital Outlay | 601,094 | 81,824 | 519,270 | 14% | |
| 60.1.182.5.925 - Ramsey Trnsfr.Facility Impr. Total | 601,094 | 81,824 | 519,270 | 14% | |
| 182 Ramsey Trnsfr Stn Total | 601,094 | 81,824 | 519,270 | 14% | |
| 183 Prairie Trnsfr Stn | | | | | |
| 60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Capital Outlay | 118,361 | 36,640 | 81,721 | 31% | |
| 60.1.183.5.940 - Prairie Trnsfr Stn Facility Impr. Total | 118,361 | 36,640 | 81,721 | 31% | |
| 183 Prairie Trnsfr Stn Total | 118,361 | 36,640 | 81,721 | 31% | |
| 187 Rural Sys | | | | | |
| 60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Capital Outlay | 269,766 | 4,036 | 265,730 | 1% | |
| 60.1.187.5.945 - Rural Sys.Proj.Rural Site Expansion Total | 269,766 | 4,036 | 265,730 | 1% | |
| 187 Rural Sys Total | 269,766 | 4,036 | 265,730 | 1% | |
| 190 Fighting Creek | | | | | |
| 60.1.190.5.901 - Fighting Cr.Gas & Leachate Constr. Operating Expenses (B Budget) | - | 1,484 | (1,484) | | |
| Capital Outlay | 225,496 | 14,280 | 211,216 | 6% | |
| 60.1.190.5.901 - Fighting Cr.Gas & Leachate Constr. Total | 225,496 | 15,764 | 209,732 | 7% | |
| 60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Capital Outlay | 10,000 | - | 10,000 | 0% | |
| 60.1.190.5.910 - SW.Proj.Fighting Cr Landfill Facility Impr. Total | 10,000 | - | 10,000 | 0% | |
| 60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Capital Outlay | 1,992,208 | 69,461 | 1,922,747 | 3% | |
| 60.1.190.5.915 - SW.Proj.Fighting Cr-Landfill Expansion Total | 1,992,208 | 69,461 | 1,922,747 | 3% | |
| 190 Fighting Creek Total | 2,227,704 | 85,226 | 2,142,478 | 4% | |
| 60 SW Total | 3,216,925 | 207,726 | 3,009,199 | 6% | |
| Grand Total | 23,757,026 | 7,263,751 | 16,493,275 | 31% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Clerk's Department Expenditure Budget Status (Includes Projects)

(See **Note References** on Page 28)

| Department | Expense Classification | Budget | Actual | Bdgt-Actual | % used | Note Ref |
|-----------------------------------------------------------|-------------------------------|------------------|------------------|------------------|------------|----------|
| 10.2.001.0 - Clerk.Elected Offcl.Indir Admin | | | | | | |
| | Operating Expenses (B Budget) | 8,111 | 2,713 | 5,398 | 33% | |
| 10.2.001.0 - Clerk.Elected Offcl.Indir Admin Total | | | | | | |
| | | 8,111 | 2,713 | 5,398 | 33% | |
| 201-Auditor | | | | | | |
| | Personnel Expenses | 1,161,465 | 568,649 | 592,816 | 49% | |
| | Operating Expenses (B Budget) | 47,446 | 18,454 | 28,992 | 39% | |
| 201-Auditor Total | | | | | | |
| | | 1,208,911 | 587,102 | 621,809 | 49% | |
| 205-Elections | | | | | | |
| | Personnel Expenses | 328,998 | 124,836 | 204,162 | 38% | |
| | Operating Expenses (B Budget) | 378,746 | 136,708 | 242,038 | 36% | |
| 205-Elections Total | | | | | | |
| | | 707,744 | 261,544 | 446,200 | 37% | |
| 209-Recorders | | | | | | |
| | Personnel Expenses | 397,717 | 188,123 | 209,594 | 47% | |
| | Operating Expenses (B Budget) | 22,617 | 5,829 | 16,788 | 26% | |
| | Capital Outlay | 84,338 | 863 | 83,475 | 1% | |
| 209-Recorders Total | | | | | | |
| | | 504,672 | 194,815 | 309,857 | 39% | |
| 221-Dist. Crt-Clerks | | | | | | |
| | Personnel Expenses | 3,045,903 | 1,439,945 | 1,605,958 | 47% | |
| | Operating Expenses (B Budget) | 17,204 | 478 | 16,726 | 3% | |
| 221-Dist. Crt-Clerks Total | | | | | | |
| | | 3,063,107 | 1,440,423 | 1,622,684 | 47% | |
| 246 County asst-KMC IPH | | | | | | |
| | Operating Expenses (B Budget) | 600,266 | 215,711 | 384,555 | 36% | |
| 246 County asst-KMC IPH Total | | | | | | |
| | | 600,266 | 215,711 | 384,555 | 36% | |
| 40.002 Indigent Admin | | | | | | |
| | Personnel Expenses | 316,134 | 148,324 | 167,811 | 47% | |
| | Operating Expenses (B Budget) | 26,145 | 3,167 | 22,978 | 12% | |
| 40.002 Indigent Admin Total | | | | | | |
| | | 342,279 | 151,491 | 190,788 | 44% | |
| 40.245-Indigent Co. Asst | | | | | | |
| | Operating Expenses (B Budget) | 1,000,000 | 276,360 | 723,640 | 28% | |
| 40.245-Indigent Co. Asst Total | | | | | | |
| | | 1,000,000 | 276,360 | 723,640 | 28% | |
| Grand Total | | | | | | |
| | | 7,435,090 | 3,130,158 | 4,304,932 | 42% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Treasurer's Expenditure Budget Status Report

(See **Note References** on Page 28)

| | | | | | | Note Ref |
|-----------------------------------|-------------------------------|----------------|----------------|-------------------|---------------|---------------------|
| Department | Expense Classification | Budget | Actual | Bdgt-Act'l | % Used | |
| 001 Elected Official | | | | | | |
| | Personnel Expenses | 537,367 | 259,544 | 277,823 | 48% | |
| | Operating Expenses (B Budget) | 270,755 | 79,377 | 191,378 | 29% | |
| 001 Elected Official Total | | 808,122 | 338,920 | 469,202 | 42% | |
| Grand Total | | 808,122 | 338,920 | 469,202 | 42% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Assessor's Expenditure Budget Status Report

(See **Note References** on Page 28)

| Department | Expense Classification | Budget | Actual | Bdgt-Act'l | % Used | Note Ref |
|--------------------------------|-------------------------------|------------------|------------------|------------------|------------|----------|
| 001 Elected Offcl | | | | | | |
| | Personnel Expenses | 709,010 | 358,861 | 350,149 | 51% | |
| | Operating Expenses (B Budget) | 91,327 | 12,405 | 78,922 | 14% | |
| 001 Elected Offcl Total | | 800,337 | 371,265 | 429,072 | 46% | |
| 413 DMV-CDA | | | | | | |
| | Personnel Expenses | 960,613 | 479,021 | 481,592 | 50% | (P) |
| | Operating Expenses (B Budget) | 33,829 | 28,087 | 5,742 | 83% | |
| 413 DMV-CDA Total | | 994,442 | 507,108 | 487,334 | 51% | |
| 417 DMV-PF | | | | | | |
| | Operating Expenses (B Budget) | 15,712 | 5,559 | 10,153 | 35% | |
| 417 DMV-PF Total | | 15,712 | 5,559 | 10,153 | 35% | |
| 421 Appraisal | | | | | | |
| | Personnel Expenses | 1,798,312 | 869,514 | 928,798 | 48% | |
| | Operating Expenses (B Budget) | 76,016 | 15,940 | 60,076 | 21% | |
| | Capital Outlay | 75,000 | - | 75,000 | 0% | |
| 421 Appraisal Total | | 1,949,328 | 885,454 | 1,063,874 | 45% | |
| 425 Land Records | | | | | | |
| | Personnel Expenses | 549,236 | 272,575 | 276,661 | 50% | |
| | Operating Expenses (B Budget) | 162,826 | 38,468 | 124,358 | 24% | |
| 425 Land Records Total | | 712,062 | 311,043 | 401,019 | 44% | |
| Grand Total | | 4,471,881 | 2,080,429 | 2,391,452 | 47% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Coroner's Expenditure Budget Status Report

(See **Note References** on Page 28)

| | | | | | | Note Ref |
|--------------------|-------------------------------|----------------|----------------|-------------------|---------------|---------------------|
| Department | Expense Classification | Budget | Actual | Bdgt-Act'l | % Used | |
| 001 | Coroner | | | | | |
| | Personnel Expenses | 179,310 | 86,412 | 92,898 | 48% | |
| | Operating Expenses (B Budget) | 176,324 | 70,332 | 105,992 | 40% | |
| 001 | Coroner Total | 355,634 | 156,744 | 198,890 | 44% | |
| Grand Total | | 355,634 | 156,744 | 198,890 | 44% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

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

(See **Note References** on Page 28)

| | | Budget | Actual | Bdgt - Actual | % Used | Note Ref |
|-----------------------------------|-------------------------------|------------------|------------------|------------------|------------|----------|
| Department | Expense Classification | | | | | |
| 001 Elected Offcl | | | | | | |
| | Personnel Expenses | 987,072 | 395,181 | 591,891 | 40% | |
| | Operating Expenses (B Budget) | 215,461 | 117,028 | 98,433 | 54% | |
| 001 Elected Offcl Total | | 1,202,533 | 512,209 | 690,324 | 43% | |
| 049 Auto Shop | | | | | | |
| | Personnel Expenses | 196,827 | 97,514 | 99,313 | 50% | |
| | Operating Expenses (B Budget) | 16,514 | 8,353 | 8,161 | 51% | |
| 049 Auto Shop Total | | 213,341 | 105,866 | 107,475 | 50% | |
| 114 OEM | | | | | | |
| | Personnel Expenses | 229,317 | 112,725 | 116,592 | 49% | |
| | Operating Expenses (B Budget) | 11,328 | 6,879 | 4,449 | 61% | |
| 114 OEM Total | | 240,645 | 119,604 | 121,041 | 50% | |
| 120 911 | | | | | | |
| | Personnel Expenses | 2,247,055 | 1,111,332 | 1,135,723 | 49% | |
| | Operating Expenses (B Budget) | 87,743 | 46,403 | 41,340 | 53% | |
| | Capital Outlay | 16,258 | 0 | 16,258 | 0% | |
| 120 911 Total | | 2,351,056 | 1,157,735 | 1,193,321 | 49% | |
| 124 911 - Enhncd Sys | | | | | | |
| | Personnel Expenses | 300,751 | 157,776 | 142,975 | 52% | |
| | Operating Expenses (B Budget) | 996,278 | 524,973 | 471,305 | 53% | |
| | Capital Outlay | 597,677 | 188,996 | 408,681 | 32% | |
| 124 911 - Enhncd Sys Total | | 1,894,706 | 871,745 | 1,022,961 | 46% | |
| 603 Civil | | | | | | |
| | Personnel Expenses | 570,306 | 273,236 | 297,070 | 48% | |
| | Operating Expenses (B Budget) | 25,919 | 13,002 | 12,917 | 50% | |
| 603 Civil Total | | 596,225 | 286,238 | 309,987 | 48% | |
| 604 Animal Cntrl | | | | | | |
| | Personnel Expenses | 155,851 | 76,845 | 79,006 | 49% | |
| | Operating Expenses (B Budget) | 35,328 | 16,283 | 19,045 | 46% | |
| 604 Animal Cntrl Total | | 191,179 | 93,129 | 98,050 | 49% | |
| 605 Patrol | | | | | | |
| | Personnel Expenses | 6,577,705 | 3,374,435 | 3,203,270 | 51% | |
| | Operating Expenses (B Budget) | 484,580 | 278,859 | 205,721 | 58% | |
| | Capital Outlay | 96,000 | 98,194 | (2,194) | 102% | (Q) |
| 605 Patrol Total | | 7,158,285 | 3,751,488 | 3,406,797 | 52% | |
| 620 Detective | | | | | | |
| | Personnel Expenses | 1,913,110 | 978,469 | 934,642 | 51% | |
| | Operating Expenses (B Budget) | 69,616 | 43,473 | 26,143 | 62% | |
| 620 Detective Total | | 1,982,726 | 1,021,941 | 960,785 | 52% | |
| 625 Drivers Lic | | | | | | |
| | Personnel Expenses | 485,312 | 244,769 | 240,543 | 50% | |
| | Operating Expenses (B Budget) | 25,222 | 14,183 | 11,039 | 56% | |
| 625 Drivers Lic Total | | 510,534 | 258,952 | 251,582 | 51% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

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

(See **Note References** on Page 28)

| Department | Expense Classification | Budget | Actual | Bdgt - Actual | % Used | Note Ref |
|--------------------|--------------------------------|-------------------|-------------------|-------------------|------------|----------|
| 630 | Records | | | | | |
| | Personnel Expenses | 520,568 | 257,909 | 262,659 | 50% | |
| | Operating Expenses (B Budget) | 14,244 | 3,800 | 10,444 | 27% | |
| 630 | Records Total | 534,812 | 261,708 | 273,104 | 49% | |
| 635 | SWAT | | | | | |
| | Operating Expenses (B Budget) | 45,156 | 33,704 | 11,452 | 75% | (R) |
| 635 | SWAT Total | 45,156 | 33,704 | 11,452 | 75% | |
| 640 | Search & Resc | | | | | |
| | Operating Expenses (B Budget) | 31,163 | 34,472 | (3,309) | 111% | (S) |
| | Capital Outlay | 10,000 | 0 | 10,000 | 0% | |
| 640 | Search & Resc Total | 41,163 | 34,472 | 6,691 | 84% | |
| 660 | Jail Ops | | | | | |
| | Personnel Expenses | 8,358,303 | 4,458,937 | 3,899,366 | 53% | |
| | Operating Expenses (B Budget) | 3,365,469 | 2,120,561 | 1,244,908 | 63% | |
| | Capital Outlay | 92,483 | - | 92,483 | 0% | |
| 660 | Jail Ops Total | 11,816,255 | 6,579,498 | 5,236,757 | 56% | |
| 685 | Rec Safety | | | | | |
| | Personnel Expenses | 11,536 | - | 11,536 | 0% | |
| | Operating Expenses (B Budget) | 137,617 | 56,931 | 80,686 | 41% | |
| | Capital Outlay | 24,000 | 24,364 | (364) | 102% | (T) |
| 685 | Rec Safety Total | 173,153 | 81,295 | 91,858 | 47% | |
| Grand Total | | 28,951,769 | 15,169,584 | 13,782,185 | 52% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Sheriff's Drug Seizure Revenue & Expenditures (separate from Sheriff Operation Budget)
 (See **Note References** on Page 28)

| Revenue & Expenses | Budget | Actual | Bdgt - Actua | % Used | Note Ref |
|-------------------------------------------------------------|---------------|-----------------|-----------------|-------------|------------|
| 158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure | | | | | |
| Revenue | | | | | |
| Fines and Forfeitures | - | 1,171 | 1,171 | | |
| Investment Gain/(Loss) | - | 1,264 | 1,264 | | |
| Revenue Total | - | 2,435 | 2,435 | | |
| Expenses | | | | | |
| Operating Expenses (B Budget) | | | | | |
| Travel and Professional Development | - | 4,305 | (4,305) | | |
| Op Expense Total | - | 4,305 | (4,305) | | |
| Expenses Total | - | 4,305 | (4,305) | | |
| 158.6.605.3.651 - KCSO Patrol.Ops.State Drug Seizure | - | (1,870) | (1,870) | | |
| 158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure | | | | | |
| Revenue | | | | | |
| Fines and Forfeitures | 25,000 | - | (25,000) | 0% | |
| Miscellaneous | - | 3,528 | 3,528 | | |
| Revenue Total | 25,000 | 3,528 | (21,473) | 14% | |
| Expenses | | | | | |
| Operating Expenses (B Budget) | | | | | |
| Materials and Supplies | 25,000 | 34,636 | (9,636) | 139% | (U) |
| Non-Capital Purchases | - | - | - | | |
| Op Expense Total | 25,000 | 34,636 | (9,636) | 139% | |
| Expenses Total | 25,000 | 34,636 | (9,636) | 139% | |
| 158.6.605.3.652 - KCSO Patrol.Ops.Fed Drug Seizure | - | (31,108) | (31,108) | | |
| 158.6.605.3 - Drug Seizure Total | - | (32,978) | (32,978) | | |

**Kootenai County
Sheriff Grants & Projects**

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Sheriff's Grants and Projects Budget Status

(See **Note References** on Page 28)

| Department | Expense Classification | Budget | Actual | Bdgt-Actual | % Used | Note Ref |
|--------------------------------------------------------------|-------------------------------|----------------|----------------|----------------|------------|-------------------------------------|
| 10.6.114.4.115 - SO.OEM.Grants.WUI 15WFM-Kootenai | Operating Expenses (B Budget) | 223,726 | 5,935 | 217,791 | 3% | |
| 10.6.114.4.115 - SO.OEM.Grants.WUI 15WFM-Kootenai | Total | 223,726 | 5,935 | 217,791 | 3% | |
| 10.6.114.4.126 - SO.OEM.Grants.2016 SHSP SS-0028-S01 | Operating Expenses (B Budget) | 123,134 | 27,882 | 95,253 | 23% | Pending Bdgt Adj |
| | Capital Outlay | - | 68,373 | (68,373) | | |
| 10.6.114.4.126 - SO.OEM.Grants.2016 SHSP SS-0028-S01 | Total | 123,134 | 96,255 | 26,880 | 78% | |
| 10.6.114.4.127 - SO.OEM.Grants.2017 SHSP GPD-067-00-01 | Operating Expenses (B Budget) | 174,840 | 45,567 | 129,273 | 26% | |
| | Capital Outlay | 8,000 | - | 8,000 | 0% | |
| 10.6.114.4.127 - SO.OEM.Grants.2017 SHSP GPD-067-00-01 | Total | 182,840 | 45,567 | 137,273 | 25% | |
| 10.6.124.4.626 - 911-Enh Sys.Grants.Hzrd Mit-Generator | Capital Outlay | 62,388 | 41,534 | 20,854 | 67% | |
| 10.6.124.4.626 - 911-Enh Sys.Grants.Hzrd Mit-Generator | Total | 62,388 | 41,534 | 20,854 | 67% | |
| 10.6.124.4.627 - 911 - Enh Sys.Grants.FY18 IPSCC E911 | Capital Outlay | 86,988 | 16,322 | 70,666 | 19% | |
| 10.6.124.4.627 - 911 - Enh Sys.Grants.FY18 IPSCC E911 | Total | 86,988 | 16,322 | 70,666 | 19% | Award Amount Pending |
| 15.6.605.4.606 - SH.Patrol.Grants.SH Hwy Safety | Personnel Expenses | - | 1,077 | (1,077) | | |
| 15.6.605.4.606 - SH.Patrol.Grants.SH Hwy Safety | Total | - | 1,077 | (1,077) | | |
| 15.6.605.4.611 - SH.Patrol.Grants.Byrne Equip DJ Grants | Operating Expenses (B Budget) | 61,697 | - | 61,697 | 0% | |
| 15.6.605.4.611 - SH.Patrol.Grants.Byrne Equip DJ Grants | Total | 61,697 | - | 61,697 | 0% | |
| 15.6.605.4.612 - JF.Sheriff.Patrol.Grants.ID Stay Alive @ 25 | Personnel Expenses | - | 1,000 | (1,000) | | Award Amount Pending |
| 15.6.605.4.612 - JF.Sheriff.Patrol.Grants.ID Stay Alive @ 25 | Total | - | 1,000 | (1,000) | | |
| 37.6.685.4.681-WW.SH.Grants.SMD Boater Safety | Personnel Expenses | 16,354 | - | 16,354 | 0% | |
| 37.6.685.4.681-WW.SH.Grants.SMD Boater Safety | Total | 16,354 | - | 16,354 | 0% | |
| Grand Total | | 757,127 | 207,689 | 549,438 | 27% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Prosecuting Attorney's Expenditure Budget Status Report

(See **Note References** on Page 28)

| Department | Expense Classification | Budget | Actual | Bdgt-Actual | % Used | Note Ref |
|--------------------------------------------------------------|-------------------------------|------------------|------------------|------------------|------------|----------|
| 10.7.050.0 - PA.Civil Division.Admin | | | | | | |
| | Personnel Expenses | 675,836 | 334,216 | 341,620 | 49% | |
| | Operating Expenses (B Budget) | 29,086 | 14,244 | 14,842 | 49% | |
| 10.7.050.0 - PA.Civil Division.Admin Total | | 704,922 | 348,460 | 356,462 | 49% | |
| 10.7.051.0 - GF.Pros Atty.HR.Indir Admin | | | | | | |
| | Personnel Expenses | 354,292 | 170,017 | 184,275 | 48% | |
| | Operating Expenses (B Budget) | 44,127 | 12,397 | 31,730 | 28% | |
| 10.7.051.0 - GF.Pros Atty.HR.Indir Admin Total | | 398,419 | 182,414 | 216,005 | 46% | |
| 10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__ | | | | | | |
| | Operating Expenses (B Budget) | 29,954 | 27,164 | 2,790 | 91% | (V) |
| 10.7.051.0.58 - PA.HR SH Recruiting Proj FY17__ Total | | 29,954 | 27,164 | 2,790 | 91% | |
| 10.7.137.3 - PA.Juvenile Diversion Ops | | | | | | |
| | Personnel Expenses | 296,410 | 145,818 | 150,592 | 49% | |
| | Operating Expenses (B Budget) | 8,789 | 2,936 | 5,853 | 33% | |
| 10.7.137.3 - PA.Juvenile Diversion Ops Total | | 305,199 | 148,754 | 156,446 | 49% | |
| 15.7.001.3 - Justice Fund.PA.Operations | | | | | | |
| | Personnel Expenses | 2,892,446 | 1,429,806 | 1,462,640 | 49% | |
| | Operating Expenses (B Budget) | 118,898 | 198,671 | (79,773) | 167% | |
| | Capital Outlay | 25,000 | 24,665 | 335 | 99% | |
| 15.7.001.3 - Justice Fund.PA.Operations Total | | 3,036,344 | 1,653,142 | 1,383,202 | 54% | (W) |
| Total Admin & Operation | | 4,474,838 | 2,359,934 | 2,114,904 | 53% | |

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) | 4,140 | 1,807 | 2,333 | 44% | |
| 10.7.137.4.137-Juv Div.Substance Abuse Grant Total | | 4,140 | 1,807 | 2,333 | 44% | |
| Total Admin & Operation | | 4,140 | 1,807 | 2,333 | 44% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

District Court Expenditure Budget Status Report

(See **Note References** on Page 28)

| Department | Budget | Actual | Bdgt-Actual | % Used | Note Ref |
|----------------------------------------------|------------------|------------------|------------------|------------|------------|
| 001 DC-Elected Offcl | | | | | (X) |
| Personnel Expenses | 1,889,274 | 915,524 | 973,750 | 48% | |
| Operating Expenses (B Budget) | 505,542 | 328,964 | 176,578 | 65% | |
| Total | 2,394,816 | 1,244,487 | 1,150,329 | 52% | |
| 252 Drug Court | | | | | |
| Operating Expenses (B Budget) | 32,420 | 16,611 | 15,809 | 51% | |
| 252 Drug Court Total | 32,420 | 16,611 | 15,809 | 51% | |
| 253 D.U.I. Court | | | | | |
| Personnel Expenses | - | 1,239 | (1,239) | | |
| Operating Expenses (B Budget) | 33,328 | 13,643 | 19,685 | 41% | |
| 253 D.U.I. Court Total | 33,328 | 14,882 | 18,446 | 45% | |
| 254 Mental Health Court | | | | | |
| Personnel Expenses | 68,408 | 34,647 | 33,761 | 51% | |
| Operating Expenses (B Budget) | 23,710 | 12,746 | 10,964 | 54% | |
| 254 Mental Health Court Total | 92,118 | 47,393 | 44,725 | 51% | |
| 001 DC-Elected Offcl Total | 2,552,682 | 1,323,373 | 1,229,309 | 52% | |
| Fund 455 Court Interlock Device | | | | | |
| Operating Expenses (B Budget) | 15,000 | 2,862 | 12,138 | 19% | |
| Total | 15,000 | 2,862 | 12,138 | 19% | |
| Fund 455 Court Interlock Device Total | 15,000 | 2,862 | 12,138 | 19% | |
| Grand Total | 2,567,682 | 1,326,235 | 1,241,447 | 52% | |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

County-wide Property Tax Revenue by Fund

| Fund | Tax Revenue | | Budget-Actual | |
|-----------------------------|-------------------|-------------------|---------------------|------------|
| | Budget | Actual | Difference | % Received |
| 10 General Fund | 11,037,753 | 6,986,440 | (4,051,313) | 63% |
| 13 Liability Insurance | 368,324 | 237,416 | (130,908) | 64% |
| 15 Justice Fund | 27,492,962 | 17,262,622 | (10,230,340) | 63% |
| 30 Airport | 392,899 | 246,755 | (146,144) | 63% |
| 31 County Fair | 175,000 | 109,772 | (65,228) | 63% |
| 32 Noxious Weed Cntrl | 300,966 | 190,242 | (110,724) | 63% |
| 33 Health District | 752,757 | 475,723 | (277,034) | 63% |
| 34 Historical Society | 15,000 | 9,485 | (5,515) | 63% |
| 35 Parks | 293,480 | 185,327 | (108,153) | 63% |
| 40 Indigent | 978,986 | 614,603 | (364,383) | 63% |
| 45 District Court | 1,452,592 | 911,870 | (540,722) | 63% |
| 46 Revaluation | 2,441,717 | 1,533,030 | (908,687) | 63% |
| 47 Emergency Medical System | 2,505,753 | 1,572,688 | (933,065) | 63% |
| 49 Aquifer Protection | 390,808 | 250,136 | (140,672) | 64% |
| Grand Total | 48,598,997 | 30,586,109 | (18,012,888) | 63% |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Property Tax Revenue For Tax Years through 2017, and Late and Interest Charges

| Fund | Prop Tx Account | Budget | Actual | Difference | % Received |
|--------------------------------------|-----------------------------------|-------------------|-------------------|---------------------|-------------------|
| 10 Gen Fund | Property Taxes, 2014 & Prior | - | 9,919 | 9,919 | |
| | Property Taxes, 2015 | - | 21,755 | 21,755 | |
| | Property Taxes, 2016 | - | 88,999 | 88,999 | |
| | Property Taxes, 2017 | 10,962,753 | 6,779,211 | (4,183,542) | 62% |
| | Spec'l Assmnt Taxes, 2014 & Prior | - | 974 | 974 | |
| | Spec'l Assmnt Taxes, 2015 | - | 452 | 452 | |
| | Spec'l Assmnt Taxes, 2016 | - | 4,603 | 4,603 | |
| | Spec'l Assmnt Taxes, 2017 | - | 52,715 | 52,715 | |
| | Late Prop Tx Chrg & Int. | 75,000 | 27,812 | (47,188) | 37% |
| 10 General Fund Total | | 11,037,753 | 6,986,440 | (4,051,313) | 63% |
| 13 Liab Ins | Property Taxes, 2014 & Prior | - | 570 | 570 | |
| | Property Taxes, 2015 | - | 1,641 | 1,641 | |
| | Property Taxes, 2016 | - | 5,836 | 5,836 | |
| | Property Taxes, 2017 | 368,324 | 227,747 | (140,577) | 62% |
| | Late Prop Tx Chrg & Int. | - | 1,622 | 1,622 | |
| 13 Liability Insurance Total | | 368,324 | 237,416 | (130,908) | 64% |
| 15 JF | Property Taxes, 2014 & Prior | - | 22,942 | 22,942 | |
| | Property Taxes, 2015 | - | 60,825 | 60,825 | |
| | Property Taxes, 2016 | - | 215,793 | 215,793 | |
| | Property Taxes, 2017 | 27,324,962 | 16,896,526 | (10,428,436) | 62% |
| | Late Prop Tx Chrg & Int. | 168,000 | 66,535 | (101,465) | 40% |
| 15 Justice Fund Total | | 27,492,962 | 17,262,622 | (10,230,340) | 63% |
| 30 Airport | Property Taxes, 2014 & Prior | - | 337 | 337 | |
| | Property Taxes, 2015 | - | 705 | 705 | |
| | Property Taxes, 2016 | - | 1,990 | 1,990 | |
| | Property Taxes, 2017 | 392,899 | 242,959 | (149,940) | 62% |
| | Late Prop Tx Chrg & Int. | - | 764 | 764 | |
| 30 Airport Total | | 392,899 | 246,755 | (146,144) | 63% |
| 31 CO Fair | Property Taxes, 2014 & Prior | - | 72 | 72 | |
| | Property Taxes, 2015 | - | 362 | 362 | |
| | Property Taxes, 2016 | - | 815 | 815 | |
| | Property Taxes, 2017 | 175,000 | 108,214 | (66,786) | 62% |
| | Late Prop Tx Chrg & Int. | - | 309 | 309 | |
| 31 County Fair Total | | 175,000 | 109,772 | (65,228) | 63% |
| 32 NWC | Property Taxes, 2014 & Prior | - | 285 | 285 | |
| | Property Taxes, 2015 | - | 696 | 696 | |
| | Property Taxes, 2016 | - | 2,400 | 2,400 | |
| | Property Taxes, 2017 | 300,966 | 186,105 | (114,861) | 62% |
| | Late Prop Tx Chrg & Int. | - | 756 | 756 | |
| 32 Noxious Weed Control Total | | 300,966 | 190,242 | (110,724) | 63% |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Property Tax Revenue For Tax Years through 2017, and Late and Interest Charges

| Fund | Prop Tx Account | Budget | Actual | Difference | % Received |
|------------------------------------|------------------------------|------------------|------------------|-------------------|-------------------|
| 33 Health Dist | Property Taxes, 2014 & Prior | - | 662 | 662 | |
| | Property Taxes, 2015 | - | 1,729 | 1,729 | |
| | Property Taxes, 2016 | - | 5,989 | 5,989 | |
| | Property Taxes, 2017 | 752,757 | 465,477 | (287,280) | 62% |
| | Late Prop Tx Chrg & Int. | - | 1,865 | 1,865 | |
| 33 Health District Total | | 752,757 | 475,723 | (277,034) | 63% |
| 34 Hist Society | Property Taxes, 2014 & Prior | - | 13 | 13 | |
| | Property Taxes, 2015 | - | 36 | 36 | |
| | Property Taxes, 2016 | - | 122 | 122 | |
| | Property Taxes, 2017 | 15,000 | 9,276 | (5,724) | 62% |
| | Late Prop Tx Chrg & Int. | - | 38 | 38 | |
| 34 Historical Society Total | | 15,000 | 9,485 | (5,515) | 63% |
| 35 Parks | Property Taxes, 2014 & Prior | - | 212 | 212 | |
| | Property Taxes, 2015 | - | 671 | 671 | |
| | Property Taxes, 2016 | - | 2,270 | 2,270 | |
| | Property Taxes, 2017 | 293,480 | 181,476 | (112,004) | 62% |
| | Late Prop Tx Chrg & Int. | - | 698 | 698 | |
| 35 Parks Total | | 293,480 | 185,327 | (108,153) | 63% |
| 40 Indigent | Property Taxes, 2014 & Prior | - | 1,151 | 1,151 | |
| | Property Taxes, 2015 | - | 2,999 | 2,999 | |
| | Property Taxes, 2016 | - | 2,962 | 2,962 | |
| | Property Taxes, 2017 | 978,986 | 605,357 | (373,629) | 62% |
| | Late Prop Tx Chrg & Int. | - | 2,134 | 2,134 | |
| 40 Indigent Total | | 978,986 | 614,603 | (364,383) | 63% |
| 45 Dist Crt | Property Taxes, 2014 & Prior | - | 967 | 967 | |
| | Property Taxes, 2015 | - | 3,467 | 3,467 | |
| | Property Taxes, 2016 | - | 11,329 | 11,329 | |
| | Property Taxes, 2017 | 1,443,592 | 892,650 | (550,942) | 62% |
| | Late Prop Tx Chrg & Int. | 9,000 | 3,456 | (5,544) | 38% |
| 45 District Court Total | | 1,452,592 | 911,870 | (540,722) | 63% |
| 46 Reval | Property Taxes, 2014 & Prior | - | 2,054 | 2,054 | |
| | Property Taxes, 2015 | - | 5,608 | 5,608 | |
| | Property Taxes, 2016 | - | 18,863 | 18,863 | |
| | Property Taxes, 2017 | 2,426,717 | 1,500,580 | (926,137) | 62% |
| | Late Prop Tx Chrg & Int. | 15,000 | 5,926 | (9,074) | 40% |
| 46 Revaluation Total | | 2,441,717 | 1,533,030 | (908,687) | 63% |
| 47 EMS | Property Taxes, 2014 & Prior | - | 2,048 | 2,048 | |
| | Property Taxes, 2015 | - | 5,429 | 5,429 | |
| | Property Taxes, 2016 | - | 19,306 | 19,306 | |
| | Property Taxes, 2017 | 2,491,253 | 1,539,937 | (951,316) | 62% |
| | Late Prop Tx Chrg & Int. | 14,500 | 5,968 | (8,532) | 41% |
| 47 EMS Total | | 2,505,753 | 1,572,688 | (933,065) | 63% |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Property Tax Revenue For Tax Years through 2017, and Late and Interest Charges

| | | Budget | Actual | Difference | % Received |
|------------------------------------|-----------------------------------|-------------------|-------------------|---------------------|------------|
| Fund | Prop Tx Account | | | | |
| 49 Aquifer Prot | Spec'l Assmnt Taxes, 2014 & Prior | - | 1,190 | 1,190 | |
| | Special Assessment Taxes, 2015 | - | 1,395 | 1,395 | |
| | Special Assessment Taxes, 2016 | - | 4,934 | 4,934 | |
| | Special Assessment Taxes, 2017 | 390,808 | 241,190 | (149,618) | 62% |
| | Late Prop Tx Chrg & Int. | - | 1,427 | 1,427 | |
| 49 Aquifer Protection Total | | 390,808 | 250,136 | (140,672) | 64% |
| Grand Total | | 48,598,997 | 30,586,109 | (18,012,888) | 63% |

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Other Non-Property Tax Revenue by Fund

| Fund | Non Property Tax Revenue | | | |
|--------------------------|--------------------------|-------------------|---------------------|------------|
| | Budget | Actual Amount | Difference | % Received |
| 10 General Fund | 13,114,991 | 5,716,601 | (7,398,390) | 44% |
| 11 Replacement Resv | - | 34,120 | 34,120 | *** |
| 13 Liability Insurance | - | 1 | 1 | *** |
| 14 Health Insurance | 8,900,029 | 4,529,473 | (4,370,556) | 51% |
| 15 Justice Fund | 8,766,623 | 3,872,243 | (4,894,380) | 44% |
| 154 Jail Commissary | 57,601 | 38,987 | (18,614) | 68% |
| 155 Sheriff Donation | 32,590 | 102,447 | 69,857 | 314% |
| 158 KCSO Drug Seizure | 25,000 | 5,962 | (19,038) | 24% |
| 18 Centennial Trail | 17,000 | - | (17,000) | 0% |
| 19 Tourism Promotion | 500 | 330 | (170) | 66% |
| 20 Public Transport | 4,959,826 | 789,210 | (4,170,616) | 16% |
| 30 Airport | 653,463 | 724,575 | 71,112 | 111% |
| 301 Airport Sewer Fund | 43,000 | 31,552 | (11,448) | 73% |
| 31 CO Fair | 839,949 | (449) | (840,398) | 0% |
| 32 Noxious Weed | - | 1 | 1 | 0% |
| 33 Health Distict | - | 2 | 2 | 0% |
| 34 Historical Society | 22,730 | 0 | (22,730) | 0% |
| 35 Parks | 91,000 | 35,543 | (55,457) | 39% |
| 36 Snowmobile | 71,922 | 24,689 | (47,233) | 34% |
| 37 County Vessel | 546,354 | 206,839 | (339,515) | 38% |
| 38 Public Access | (43,700) | 381 | 44,081 | -1% |
| 40 Indigent fund | 350,000 | 281,614 | (68,386) | 80% |
| 45 District Court | 1,003,676 | 543,443 | (460,233) | 54% |
| 455 Court Interlock | 14,000 | 7,570 | (6,430) | 54% |
| 45 Reval | - | 6 | 6 | 0% |
| 47 Emergency Medical Svc | 139,911 | 54,840 | (85,071) | 39% |
| 49 Aquifer Prot | 100,000 | 25,000 | (75,000) | 25% |
| 50 Construction Fund | 923,295 | 227,820 | (695,475) | 25% |
| 60 Solid Waste | 12,592,500 | 7,057,641 | (5,534,859) | 56% |
| Grand Total | 53,222,260 | 24,310,444 | (28,911,816) | 46% |

KOOTENAI COUNTY

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Summary Cash Listing

From October 1, 2017 to March 31, 2018

| <u>Fund</u> | <u>Description</u> | <u>Beginning Balance</u> | <u>Total Debits</u> | <u>Total Credits</u> | <u>Ending Balance</u> |
|-------------|------------------------------|--------------------------|---------------------|----------------------|-----------------------|
| 10 | General Fund | 14,295,117 | 25,328,793 | 24,911,228 | 14,712,681 |
| 11 | Replacement Rsrv/Acquistion | 23,482,613 | 1,407,826 | 5,128,451 | 19,761,988 |
| 12 | Unemployment Insurance Fund | 1,949,790 | 23,107,711 | 24,009,600 | 1,047,900 |
| 13 | Liability Insurance Fund | 135,737 | 273,998 | 26,305 | 383,430 |
| 14 | Health Insurance Fund | 2,645,025 | 4,534,380 | 5,101,721 | 2,077,685 |
| 15 | Justice Fund | 5,178,842 | 25,679,979 | 22,797,148 | 8,061,672 |
| 154 | Jail Commissary | 148,752 | 38,987 | 30,301 | 157,438 |
| 155 | Sheriff Donation | 88,413 | 15,605 | 34,260 | 69,759 |
| 158 | Drug Seizure - KCSD Patrol | 213,673 | 6,193 | 39,171 | 180,695 |
| 18 | Centennial Trail Fund | 134,981 | 4,250 | 51,245 | 87,986 |
| 19 | Tourism Promotion Fund | 978 | 697 | 697 | 978 |
| 20 | Public Transportation Fund | 202,961 | 560,983 | 516,966 | 246,978 |
| 30 | Airport | 585,177 | 1,108,532 | 1,491,368 | 202,341 |
| 301 | Airport Sewer | 60,642 | 31,252 | 36,309 | 55,584 |
| 31 | County Fair Fund | 72,822 | 109,773 | 115,525 | 67,070 |
| 32 | Noxious Weed Fund | 44,186 | 197,482 | 126,244 | 115,424 |
| 33 | Health District Fund | 142,406 | 498,224 | 398,877 | 241,754 |
| 34 | Historical Society | 4,264 | 9,486 | 11,897 | 1,853 |
| 35 | Parks and Recreation Fund | 210,180 | 221,367 | 242,110 | 189,438 |
| 36 | Snowmobile Fund | 208,007 | 24,689 | 90,398 | 142,298 |
| 37 | County Vessel Fund | 244,926 | 252,717 | 250,497 | 247,147 |
| 38 | Public Access Fund | 63,741 | 381 | - | 64,122 |
| 40 | Indigent Fund | 3,380,145 | 1,055,630 | 600,697 | 3,835,078 |
| 45 | District Court Fund | 303,294 | 1,623,378 | 1,373,251 | 553,420 |
| 455 | Court Interlock Fund | 124,034 | 7,570 | 9,635 | 121,969 |
| 46 | Revaluation | 613,670 | 1,656,036 | 1,201,137 | 1,068,569 |
| 47 | Emergency Management Fund | 16,749 | 1,654,380 | 1,632,429 | 38,701 |
| 49 | Aquifer Protection Dstr Fund | 668,710 | 275,136 | 247,629 | 696,217 |
| 50 | Construction Fund | 0 | 383,557 | 774,671 | (391,114) (1) |
| 60 | Solid Waste Fund | 24,804,958 | 7,501,326 | 5,356,766 | 26,949,518 |
| 862 | Sheriff Evidence Trust | 14,530 | 3,796 | - | 18,326 |
| 880 | PA Civil Forfeiture Trust | 50,222 | 9,022 | 35,750 | 23,494 |

(1) Negative cash balances are unreimbursed Federal Grants

Kootenai County
UNAUDITED Beginning Fiscal Year 2018
Summary of Fund Balances

| Fund # | Fund Title | Total Adjusted (*) FY 2017 | Limitations & Planned Uses | | | | Sub-Total | FY 18 Unassigned Fund Balance |
|-----------------------------------------------|----------------------------------|----------------------------------|----------------------------|-----------------------------|----------------------------|-------------------|-------------------|-------------------------------------|
| | | | Restricted | Committed for Operations | FY18 Committed | | | |
| | | | | | Cap Project Carry overs | Assigned | | |
| 10 | General Fund | 13,724,784 | 2,747,374 | 951,553 | 503,904 | 2,116,332 | 6,319,163 | 7,405,621 |
| 11 | Replacement Reserve/Acquisition | 24,378,184 | 198,088 | 1,590,000 | 11,063,456 | 11,526,640 | 24,378,184 | - |
| 12 | PR Payable | - | - | - | - | - | - | - |
| 13 | Liability Insurance Fund | 501,299 | 146,629 | 354,670 | - | - | 501,299 | - |
| 14 | Health Insurance Fund | 1,847,992 | 1,733,742 | 114,250 | - | - | 1,847,992 | - |
| 15 | Justice Fund | 5,783,935 | 668,768 | 313,724 | - | 1,150,000 | 2,132,492 | 3,651,443 |
| 154 | Jail Commissary | 147,886 | 147,886 | - | - | - | 147,886 | - |
| 155 | Sheriff Donation | - | - | - | - | - | - | - |
| 158 | Sheriff Drug Seizure | 213,673 | 213,673 | - | - | - | 213,673 | - |
| 18 | Centennial Trail | 134,981 | 134,981 | - | - | - | 134,981 | - |
| 19 | Tourism Promotion Fund | 978 | 978 | - | - | - | 978 | - |
| 20 | Public Transportation Fund | - | - | - | - | - | - | - |
| 30 | Airport Fund | 507,595 | 507,595 | - | - | - | 507,595 | - |
| 301 | Airport Sewer Fund | 28,816 | 28,816 | - | - | - | 28,816 | - |
| 31 | County Fair Fund | 70,623 | 16,331 | - | 54,292 | - | 70,623 | - |
| 32 | Noxious Weeds | 35,413 | 15,413 | 20,000 | - | - | 35,413 | - |
| 33 | Health District Fund | 145,356 | 145,356 | - | - | - | 145,356 | - |
| 34 | Historical Society Fund | 575 | 575 | - | - | - | 575 | - |
| 35 | Parks & Recreation Fund | 201,195 | 193,740 | 7,455 | - | - | 201,195 | - |
| 36 | Snowmobile Fund | 208,007 | 208,007 | - | - | - | 208,007 | - |
| 37 | County Vessel Fund | 272,183 | 230,103 | 42,080 | - | - | 272,183 | - |
| 38 | Public Access Contribution Fund | 63,746 | 63,746 | - | - | - | 63,746 | - |
| 40 | Indigent Fund | 3,291,685 | 3,291,685 | - | - | - | 3,291,685 | - |
| 45 | District Court Fund | 359,445 | 359,445 | - | - | - | 359,445 | - |
| 455 | Court Interlock Fund | 123,761 | 109,761 | 14,000 | - | - | 123,761 | - |
| 46 | Revaluation Fund | 618,588 | 512,346 | 106,242 | - | - | 618,588 | - |
| 47 | Emergency Medical Services Fund | 39,386 | 39,386 | - | - | - | 39,386 | - |
| 49 | Aquifer Protection District Fund | 558,831 | 515,811 | 43,020 | - | - | 558,831 | - |
| 50 | General Construction Fund | - | - | - | - | - | - | - |
| 60 | Solid Waste Disposal Fund | 50,689,746 | 45,924,759 | 1,727,384 | 2,682,396 | 355,207 | 50,689,746 | - |
| Totals | | 103,948,664 | 58,154,995 | 5,284,378 | 14,304,048 | 15,148,179 | 92,891,600 | 11,057,064 |
| Net Balance w/o Enterprise Fund (Solid Waste) | | | 12,230,236 | 3,556,994 | 11,621,652 | 14,792,972 | 42,201,854 | 11,057,064 |

(*) Fund Balance amounts include adjustments for Fund Balance policy (Resolution 2018-10).

Kootenai County

UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Fund Balance - Current

| Fund | Beginning | Year-to-Date Actual | | | Current |
|-------------------------------|---------------------|----------------------------|---------------------|-------------------|---------------------|
| | Fund Balance | Revenue | Expenses | YTD Change | Fund Balance |
| | FY 2017 | | | | |
| 10 General Fund | 13,724,784 | 12,148,153 | (11,156,527) | 991,626 | 14,716,410 |
| 11 Replacement Resv/Acq | 24,378,184 | 34,120 | (5,443,297) | (5,409,177) | 18,969,007 |
| 13 Liability Insurance | 501,299 | 271,147 | (389,016) | (117,869) | 383,430 |
| 14 Health Insurance | 1,847,992 | 4,533,107 | (5,043,866) | (510,759) | 1,337,233 |
| 15 Justice Fund | 5,783,935 | 21,596,640 | (19,390,785) | 2,205,855 | 7,989,790 |
| 154 Jail Commissary | 147,886 | 38,987 | (30,251) | 8,736 | 156,622 |
| 155 Sheriff Donation | - | 102,447 | (32,689) | 69,759 | 69,759 |
| 158 Sheriff Drug Seizure | 213,673 | 5,962 | (38,941) | (32,978) | 180,695 |
| 18 Centennial Trail | 134,981 | 4,250 | (51,245) | (46,995) | 87,986 |
| 19 Tourism Promo | 978 | 330 | (330) | - | 978 |
| 20 Public Transport | - | 789,833 | (578,956) | 210,877 | 210,877 |
| 30 Airport | 507,595 | 1,028,865 | (1,398,735) | (369,870) | 137,725 |
| 301 Airport Sewer Fund | 28,816 | 31,552 | (36,309) | (4,758) | 24,059 |
| 31 County Fair | 70,623 | 108,878 | (112,431) | (3,553) | 67,070 |
| 32 Noxious Weed Ctrl | 35,413 | 195,402 | (115,291) | 80,110 | 115,524 |
| 33 Health District | 145,356 | 495,274 | (398,877) | 96,398 | 241,754 |
| 34 Historical Society | 575 | 9,425 | (8,147) | 1,278 | 1,853 |
| 35 Parks | 201,195 | 227,171 | (238,829) | (11,658) | 189,538 |
| 36 Snowmobile | 208,007 | 24,689 | (90,398) | (65,709) | 142,298 |
| 37 County Vessel | 272,183 | 215,988 | (240,824) | (24,836) | 247,347 |
| 38 Public Access | 63,746 | 381 | - | 381 | 64,127 |
| 40 Indigent | 3,291,685 | 908,414 | (427,850) | 480,564 | 3,772,248 |
| 45 District Court | 359,445 | 1,512,578 | (1,323,373) | 189,206 | 548,651 |
| 455 Court Interlock | 123,761 | 1,070 | (2,862) | (1,793) | 121,969 |
| 46 Revaluation | 618,588 | 1,646,477 | (1,196,497) | 449,980 | 1,068,569 |
| 47 Emergency Medical Services | 39,386 | 1,618,086 | (1,653,030) | (34,944) | 4,441 |
| 49 Aquifer Protection | 558,831 | 254,770 | (117,384) | 137,386 | 696,217 |
| 50 Construction | - | 227,820 | (618,846) | (391,026) | (391,026) |
| 60 Solid Waste | 50,689,746 | 6,694,194 | (4,195,020) | 2,499,174 | 53,188,921 |
| Grand Total | 103,948,664 | 54,726,010 | (54,330,604) | 395,405 | 104,344,070 |

Budget Status Report
Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Departments that have expended more than 62% of total department budget are explained below.

| Department-Program | Budget Classification | YTD - FY 2018 | | Budget-Actual | | Note |
|--------------------------------|-------------------------------|------------------|------------------|------------------|-------------|------|
| | | Amended | Actual Amount | Variance | %used | |
| BOCC Departments: | | | | | | |
| 002 Department | Personnel Expenses | 3,881,557 | 1,947,777 | 1,933,780 | 50% | |
| | Operating Expenses (B Budget) | 3,492,843 | 154,369 | 3,338,474 | 4% | |
| | Capital Outlay | 224,266 | 169,382 | 54,884 | 76% | (A) |
| 002 Department Total | | 7,598,666 | 2,271,528 | 5,327,138 | 30% | |
| 010 B & G | Personnel Expenses | 365,201 | 156,752 | 208,449 | 43% | |
| | Operating Expenses (B Budget) | 288,295 | 138,526 | 149,769 | 48% | |
| | Capital Outlay | 29,000 | 33,459 | (4,459) | 115% | (B) |
| 010 B & G Total | | 682,496 | 328,737 | 353,759 | 48% | |
| 020 Comm Develop | Personnel Expenses | 1,869,107 | 862,881 | 1,006,226 | 46% | |
| | Operating Expenses (B Budget) | 165,975 | 42,896 | 123,079 | 26% | |
| | Capital Outlay | 32,900 | 31,749 | 1,152 | 97% | (C) |
| 020 Comm Develop Total | | 2,067,982 | 937,526 | 1,130,456 | 45% | |
| 060 Public Defndr | Personnel Expenses | 2,738,576 | 1,353,127 | 1,385,449 | 49% | |
| | Operating Expenses (B Budget) | 225,100 | 700,399 | (475,299) | 311% | (D) |
| 060 Public Defndr Total | | 2,963,676 | 2,053,526 | 910,150 | 69% | |
| 101 Airport | Personnel Expenses | 729,945 | 330,308 | 399,637 | 45% | |
| | Operating Expenses (B Budget) | 407,674 | 226,270 | 181,404 | 56% | |
| | Capital Outlay | 70,000 | 850,585 | (780,585) | 1215% | (E) |
| 101 Airport Total | | 1,207,619 | 1,407,163 | (199,544) | 117% | |
| 139 Juv Pro | Personnel Expenses | 1,083,070 | 532,246 | 550,824 | 49% | |
| | Operating Expenses (B Budget) | 79,066 | 40,749 | 38,317 | 52% | |
| | Capital Outlay | 27,169 | 27,169 | - | 100% | (F) |
| 139 Juv Pro Total | | 1,189,305 | 600,163 | 589,142 | 50% | |
| 155 Waterways | Personnel Expenses | 245,856 | 113,809 | 132,047 | 46% | |
| | Operating Expenses (B Budget) | 71,779 | 28,008 | 43,771 | 39% | |
| | Capital Outlay | 30,000 | 28,917 | 1,084 | 96% | (G) |
| 155 Waterways Total | | 347,635 | 170,733 | 176,902 | 49% | |

Over Budget Explanation:

- (A) BOCC, All Dept 002 Operations:** Capital - see explanations for exceptions J, L, and M
- (B) BOCC, Building and Grounds:** Operating - budgeted Ford F150 - \$29.3k, unanticipated truck-mounted snow plow - \$4.2k
- (C) BOCC, Community Development:** Operating - budgeted Ford Escape - \$25k, archiving project - \$6.8k
- (D) BOCC, Public Defender:** Operating - \$578k Capital case expenses
- (E) BOCC, Airport:** Capital - \$791k unbudgeted land purchase, \$26.3k unbudgeted Nissan Pathfinder, \$30.6k unbudgeted Nissan Titan truck
- (F) BOCC, Juvenile Probation:** Operating - \$8k overbudget in Professional Services
- (G) BOCC, Waterways:** Capital - \$29k budgeted vehicle purchase (half of the cost)

Budget Status Report
Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Departments that have expended more than 62% of total department budget are explained below.

| Department-Program | Budget Classification | YTD - FY 2018 | | Budget-Actual | | Note |
|---------------------------------------------------------------------------------|-------------------------------|------------------|----------------|------------------|-------------|------|
| | | Amended | Actual Amount | Variance | %used | |
| BOCC Departments: | | | | | | |
| 165 Snowmobile County | Personnel Expenses | 58 | - | 58 | 0% | |
| | Operating Expenses (B Budget) | 6,603 | 2,181 | 4,422 | 33% | |
| | Capital Outlay | - | 31,600 | (31,600) | | (H) |
| 165 Snowmobile County Total | | 6,661 | 33,781 | (27,120) | 507% | |
| 167 Snowmobile St Mgmt | Personnel Expenses | 23,147 | 24,032 | (885) | 104% | |
| | Operating Expenses (B Budget) | 24,125 | 21,381 | 2,744 | 89% | |
| 167 Snowmobile St Mgmt Total | | 47,272 | 45,412 | 1,860 | 96% | (I) |
| 18.1.004.3 - Centennial Trl.Tax Supprt.Ops | | | | | | |
| | Operating Expenses (B Budget) | 51,245 | 51,245 | - | 100% | (J) |
| 18.1.004.3 - Centennial Trl.Tax Supprt.Ops Total | | 51,245 | 51,245 | - | 100% | |
| 32.1.002.3 - NWC.BOCC.Dept.Ops | | | | | | |
| | Personnel Expenses | 182,902 | 79,025 | 103,877 | 43% | |
| | Operating Expenses (B Budget) | 121,371 | 16,001 | 105,370 | 13% | |
| | Capital Outlay | 20,266 | 20,265 | 1 | 100% | (K) |
| 32.1.002.3 - NWC.BOCC.Dept.Ops Total | | 323,640 | 62,816 | 260,824 | 19% | |
| 35.1.002.3 - Parks.BOCC.Dept.Ops | | | | | | |
| | Personnel Expenses | 218,694 | 100,668 | 118,026 | 46% | |
| | Operating Expenses (B Budget) | 91,608 | 64,196 | 27,412 | 70% | (L) |
| 35.1.002.3 - Parks.BOCC.Dept.Ops Total | | 309,403 | 89,149 | 220,254 | 29% | |
| 35.1.002.3.153 - Parks.Ops.CO Boat Launch | | | | | | |
| | Operating Expenses (B Budget) | 41,455 | 11,138 | 30,317 | 27% | |
| | Capital Outlay | 54,000 | 28,917 | 25,084 | 54% | (M) |
| 35.1.002.3.153 - Parks.Ops.CO Boat Launch Total | | 95,455 | 40,055 | 55,400 | 42% | |
| 60.1.002.2 - SW.Dept Admin | | | | | | |
| | Personnel Expenses | 194,745 | 96,756 | 97,989 | 50% | |
| | Operating Expenses (B Budget) | 3,029,130 | 40,408 | 2,988,722 | 1% | |
| | Capital Outlay | 150,000 | 96,291 | 53,709 | 64% | (N) |
| 60.1.002.2 - SW.Dept Admin Total | | 3,373,875 | 233,455 | 3,140,420 | 7% | |
| 30.1.101.5.302 - Airport.BOCC.Airport .Proj.FS Lease Taxiway Cnstr | | | | | | |
| | Operating Expenses (B Budget) | - | 18,642 | (18,642) | | (O) |
| 30.1.101.5.302 - Airport.BOCC.Airport .Proj.FS Lease Taxiway Cnstr Total | | - | 18,642 | (18,642) | | |

Over Budget Explanation:

- (H) BOCC, County Snowmobile:** Capital - \$31.6K unbudgeted Ford F250 purchase
- (I) BOCC, State Snowmobile:** All significant winter operation costs have recorded as of quarter end.
- (J) BOCC, Centennial Trl.Tax Support:** Grant match expense paid to City of Coeur d'Alene for trail repaving.
- (K) BOCC, Noxious Weed Control:** Capital - \$20.2k budgeted purchase of RTV, trailer, and sprayer unit
- (L) BOCC, Parks:** Operating - \$23.5K budgeted land lease with Lakes Highway District
- (M) BOCC, Parks, County Boat Launch:** Capital - \$29k bugeted purchase Dodge 4500 (50% of cost), \$23.9k budgeted purchase of a Ford Escape
- (N) BOCC, Solid Waste:** Capital - \$96k budgeted surveillance system
- (O) BOCC, Airport FS Lease Taxiway Project:** Operating - unbudgeted expenses for Forest Service lease project

Budget Status Report
Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Departments that have expended more than 62% of total department budget are explained below.

| Department-Program | Budget Classification | YTD - FY 2018 | | Budget-Actual | | Note |
|----------------------------------------------------|-------------------------------|------------------|------------------|------------------|-------------|------------|
| | | Amended | Actual Amount | Variance | %used | |
| Assessor Departments: | | | | | | |
| 413 DMV-CDA | Personnel Expenses | 960,613 | 479,021 | 481,592 | 50% | |
| | Operating Expenses (B Budget) | 33,829 | 28,087 | 5,742 | 83% | (P) |
| 413 DMV-CDA Total | | 994,442 | 507,108 | 487,334 | 51% | |
| Sheriff Departments: | | | | | | |
| 605 Patrol | Personnel Expenses | 6,577,705 | 3,374,435 | 3,203,270 | 51% | |
| | Operating Expenses (B Budget) | 484,580 | 278,859 | 205,721 | 58% | |
| | Capital Outlay | 96,000 | 98,194 | (2,194) | 102% | (Q) |
| 605 Patrol Total | | 7,158,285 | 3,751,488 | 3,406,797 | 52% | |
| 635 SWAT | Operating Expenses (B Budget) | 45,156 | 33,704 | 11,452 | 75% | (R) |
| 635 SWAT Total | | 45,156 | 33,704 | 11,452 | 75% | |
| 640 Search & Resc | Operating Expenses (B Budget) | 31,163 | 34,472 | (3,309) | 111% | (S) |
| | Capital Outlay | 10,000 | 0 | 10,000 | 0% | |
| 640 Search & Resc Total | | 41,163 | 34,472 | 6,691 | 84% | |
| 685 Rec Safety | Personnel Expenses | 11,536 | - | 11,536 | 0% | |
| | Operating Expenses (B Budget) | 137,617 | 56,931 | 80,686 | 41% | |
| | Capital Outlay | 24,000 | 24,364 | (364) | 102% | (T) |
| 685 Rec Safety Total | | 173,153 | 81,295 | 91,858 | 47% | |
| 158.6.605.3 - KCSO State Drug Seizure | Operating Expenses (B Budget) | | | | | |
| | Materials and Supplies | 25,000 | 34,636 | (9,636) | 139% | (U) |
| 158.6.605.3 - KCSO State Drug Seizure Total | | 25,000 | 34,636 | (9,636) | 139% | |

Over Budget Explanation:

(P) Assessor, DMV-CDA: Operating - purchase of queuing system - \$12K budgeted software and \$11K for hardware (\$3.2K overbudget)

(Q) Sheriff, Patrol: Operating - \$98K budgeted portable radios

(R) Sheriff, SWAT: Operating - \$16.9K budgeted purchase of ammunition

(S) Sheriff, Search and Rescue: Sheriff S&R - budget of \$16.7K, Spent \$10.3K = 63%
 Volunteer S&R - Budget of \$14.5K, Spent \$24.1K = 167% (Volunteer S&R and this overage is fully funded by donations)

(T) Sheriff, Rec Safety: Capital Outlay - 3 x portable radios

(U) Sheriff, State Drug Seizure: Operating - firearms and accessories

Budget Status Report
Over Budget Department Warnings
UNAUDITED - 2nd Quarter FY 2018 ending March 31, 2018

Departments that have expended more than 62% of total department budget are explained below.

| Department-Program | Budget Classification | YTD - FY 2018 | | Budget-Actual | | Note |
|------------------------------------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------|
| | | Amended | Actual Amount | Variance | %used | |
| Prosecutor Department: | | | | | | |
| 10.7.051.0.58 - PA.HR SH Recruiting Proj FY17 | | | | | | |
| | Operating Expenses (B Budget) | 29,954 | 27,164 | 2,790 | 91% | (V) |
| 10.7.051.0.58 - PA.HR SH Recruiting Proj FY17 Total | | 29,954 | 27,164 | 2,790 | 91% | |
| 15.7.001.3 - Justice Fund.PA.Operations | | | | | | |
| | Personnel Expenses | 2,892,446 | 1,429,806 | 1,462,640 | 49% | |
| | Operating Expenses (B Budget) | 118,898 | 198,671 | (79,773) | 167% | |
| | Capital Outlay | 25,000 | 24,665 | 335 | 99% | |
| 15.7.001.3 - Justice Fund.PA.Operations Total | | 3,036,344 | 1,653,142 | 1,383,202 | 54% | (W) |
| District Court Fund: | | | | | | |
| 001 District Court | | | | | | |
| | Personnel Expenses | 1,889,274 | 915,524 | 973,750 | 48% | |
| | Operating Expenses (B Budget) | 505,542 | 328,964 | 176,578 | 65% | (X) |
| 001 District Court Total | | Total | 2,394,816 | 1,244,487 | 1,150,329 | 52% |

Over Budget Explanation:

(V) Prosecutor HR Recruiting Sheriff Proj: Operating - \$18k recruitment video, \$9k recruitment ads/fees

(W) Prosecutor Ops: Operating - entire Operating budget exceeded due to capital case expenses
 Capital - \$24.7K budgeted vehicle purchase

(X) District Court: Major Categories of higher spending are: Professional Services - \$157K,
 Travel and Professional Development - \$21.5K,
 Other Services and Expenses - \$127K

Kootenai County
 Schedule of Grant Activity, through March 31, 2018

| Department & Contact | Grant Funding Source, Number & Name | Grant Award | Grant Match | Remaining Grant Award Funds *Including Match | Life-to-Date Expenses *Including Match | Last Reimb | Financial Reporting | | Grant Period |
|--------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------|-------------------------|-------------------------------------------------|-------------------------------------------|------------|------------------------|------------------------|-----------------------------------------|
| | | | | | | | Last Report Period End | Next Report Period End | |
| | | | | | | | Sent | Due | Org Set |
| AIP Steven Kjergaard/Mary Hopkins | FAA NO 3-16-0010-045 AIP 45 | \$568,178 | Hard-Dollar State | \$267,693 | \$363,616 | 3/30/2018 | 3/31/2018 4/30/2018 | Variable | 8/23/2017 - 8/23/2021 50.1.101.4.816 |
| AMP Keith Hutcherson | DOJ 2015-FJ-AX-0007 OVW CTIP Grant | \$97,589 | | \$24,233 | \$73,356 | 3/1/2018 | 3/31/2018 4/30/2018 | Variable | 10/1/2015 - 9/30/2018 15.1.132.4.234 |
| Idaho Supreme Court does all the financial and progress reporting | | | | | | | | | |
| BOCC Jody Bieze | US Dept of Transportation ID-90-X128-00 FTA Grant X128 | \$972,927 | Hard-Dollar/ In-Kind | \$10,957 | \$1,673,573 | 1/26/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 9/1/2012 - 3/1/2017 20.1.070.4.028 |
| BOCC Jody Bieze | US Dept of Transportation ID-90-X130-03 FTA Grant X130 | \$3,504,858 | Hard-Dollar/ In-Kind | \$500,881 | \$5,492,555 | 1/26/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 9/1/2013 - 10/30/2018 20.1.070.4.030 |
| BOCC Jody Bieze | US Dept of Transportation ID-90-X144-01 FTA Grant X144 | \$1,056,073 | Hard-Dollar/ In-Kind | \$1,300,092 | \$19,999 | 10/30/2017 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 9/1/2015 - 12/31/2017 20.1.070.4.044 |
| BOCC Jody Bieze | US Dept of Transportation ID-04-X0030-00 FTA Grant 04 X003 | \$220,000 | Hard-Dollar/ In-Kind | \$90,509 | \$184,491 | 1/26/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 9/30/2014 - 12/1/2017 20.1.070.4.03 |
| BOCC Jody Bieze | US Dept of Transportation ID-2016-009-00 FTA Grant 2016-009 | \$1,169,212 | Hard-Dollar/ In-Kind | \$786,742 | \$1,189,265 | 1/26/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 9/1/2016 - 9/30/2018 20.1.070.4.09 |
| BOCC Jody Bieze | Idaho Transportation Dept ITD-5310 Purchase of Service | \$344,000 | Hard-Dollar/ In-Kind | \$387,002 | \$42,998 | 2/23/2018 | _____ | Variable | 4/1/2015 - 3/31/2017 20.1.070.4.010 |
| BOCC Jody Bieze | Idaho Transportation Dept ITD-5339 Transit Intermodal | \$655,587 | Hard-Dollar/ In-Kind | \$788,862 | \$30,622 | 3/15/2018 | _____ | Variable | 4/1/2015 - 9/30/2017 20.1.070.4.039 |
| BOCC Jody Bieze | Idaho Transportation Dept ITD-5339 Transit Center | \$277,809 | Hard-Dollar/ In-Kind | \$347,261 | \$0 | _____ | _____ | Variable | 10/1/2016 - 9/30/2017 20.1.070.4.039 |
| BOCC Jody Bieze | Idaho State Historical Society CLG-2017-010 Historic Preservation | \$9,624 | In-Kind | \$22,083 | \$647 | _____ | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 6/1/2017-5/31/2018 34.1.004.4.176 |
| BOCC Jody Bieze/Alexcia Jordan | ID Dept of Parks & Rec RV17-1-28-1 RV Grant Phase 1 | \$342,000 | Hard-Dollar In-Kind | \$367,760 | \$20,240 | _____ | 3/31/2018 4/30/2018 | Variable | 7/1/2016 - 6/30/2018 31.1.004.4.845 |
| BOCC Jody Bieze/Alexcia Jordan | ID Dept of Parks & Rec RV18-1-28-2 RV Grant Phase 2 | \$449,771 | In-Kind | \$474,771 | \$0 | _____ | 3/31/2018 4/30/2018 | Variable | 7/1/2017 - 3/30/2018 31.1.004.4.846 |

Kootenai County
Schedule of Grant Activity, through March 31, 2018

| Department & Contact | Grant Funding Source, Number & Name | Grant Award | Grant Match | Remaining Grant Award Funds *Including Match | Life-to-Date Expenses *Including Match | Last Reimb | Financial Reporting | | Org Set |
|--------------------------------------------|---------------------------------------------------------------------------|-------------|-----------------------|-------------------------------------------------|-------------------------------------------|------------|--------------------------|------------------------|------------------------------------------|
| | | | | | | | Last Report Period End | Next Report Period End | |
| | | | | | | | Sent | Due | |
| JUV DIV Patti Surplus | ID Office of Drug Policy SFY18-Sub Abuse Substance Abuse Prevention | \$4,140 | \$0 | \$2,333 | \$1,807 | 3/12/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 7/1/2017 - 6/30/2018 10.7.137.4.137 |
| OEM Sandy Von Behren COMPLETE | ID Dept of Lands 14HFR1-Kootenai 2014 WUI KC HFT Proj | \$104,312 | \$0 | \$8 | \$104,304 | 11/1/2016 | 12/31/2017 1/30/2018 | — | 3/3/2015 - 11/30/2017 10.1.114.4.117 |
| OEM Sandy Von Behren | ID Dept of Lands 15WFM-Kootenai 2015 WUI KC HFT Proj | \$240,000 | In-Kind \$30,000 | \$217,794 | \$52,206 | 8/17/2017 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 1/21/2016 - 11/30/2018 10.1.114.4.115 |
| OEM Sandy Von Behren COMPLETE | ID Bureau Homeland Sec EMS-2016-EP-0004 2016 EMPG | \$92,249 | Hard-Dollar \$107,816 | \$0 | \$200,065 | | 12/31/2017 1/30/2018 | — | 10/1/2015 - 9/30/2017 10.1.114.2 |
| OEM Sandy Von Behren | ID Bureau Homeland Sec EMW-2016-SS-0028-S01 2016 SHSP | \$181,894 | \$0 | \$22,017 | \$159,877 | 2/9/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 9/1/2016 - 8/31/2018 10.1.114.4.126 |
| OEM Sandy Von Behren | ID Bureau Homeland Sec EMS-2017-EP-00003-S01 2017 EMPG | \$93,709 | Hard-Dollar \$93,709 | \$0 | \$187,418 | 3/12/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 10/1/2016 - 9/30/2018 10.1.114.2 |
| OEM Sandy Von Behren | ID Bureau Homeland Sec DHS-17-GPD-067-00-01 2017 SHSP | \$182,840 | \$0 | \$137,273 | \$45,567 | 1/31/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 9/1/2017 - 8/31/2019 10.1.114.4.127 |
| OEM Sandy Von Behren | ID Bureau Homeland Sec D5089H Bayview W/S HMGp | \$15,524 | In-Kind \$5,175 | \$2,141 | \$18,558 | 1/16/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 12/14/2016 - 6/30/2018 50.1.001.4.805 |
| OEM Sandy Von Behren COMPLETE | ID Bureau Homeland Sec FM-5088 2015 Capehorn | \$49,310 | \$0 | \$0 | \$49,310 | 12/22/2017 | 12/11/2017 12/11/2017 | — | 7/5/2015 - 7/10/2015 10.6.114.5.125 |
| PARKS & WATERWAYS Nick Snyder | ID Dept of Parks & Rec BG16-1-28-1 Harrison Breakwater | \$170,000 | Hard-Dollar \$56,650 | \$211,445 | \$15,205 | 1/27/2017 | 1/31/2017 1/31/2017 | Variable | 10/31/2015 - 9/30/2017 50.1.155.4.888 |
| PARKS & WATERWAYS Nick Snyder | ID Dept of Parks & Rec WW18-1-28-1 Mowry Park Dock Rpicmnt | \$324,000 | Hard-Dollar \$101,000 | \$34,616 | \$390,384 | 7/5/2017 | — | Variable | 7/1/2017 - 6/30/2017 50.1.155.4.891 |
| PUBLIC DEFENDER Jamie Woods | ID Public Defense Comm FY2017 IDG 2017 Indigent Defense | \$337,716 | \$0 | \$59,416 | \$278,300 | 9/28/2016 | — | — | 10/1/2016 - 09/30/2017 15.1.060.4.70 |
| PUBLIC DEFENDER Jamie Woods | ID Public Defense Comm FY2018 IDG 2018 Indigent Defense | \$449,532 | \$0 | \$376,056 | \$73,476 | 10/4/2017 | — | — | 10/1/2017 - 9/30/2018 15.1.060.4.70 |

Kootenai County
Schedule of Grant Activity, through March 31, 2018

| Department & Contact | Grant Funding Source, Number & Name | Grant Award | Grant Match | Remaining Grant Awards Funds *Including Match | Life-to-Date Expenses *Including Match | Last Reimb | Financial Reporting | | Grant Period Org Set | |
|-----------------------------------------|---------------------------------------------------------------------------------------|--------------------------------|--------------------------|--------------------------------------------------|-------------------------------------------|------------|------------------------|------------------------|-----------------------------------------------------------|--|
| | | | | | | | Last Report Period End | Next Report Period End | | |
| | | | | | | | Sent | Due | | |
| SHERIFF/PA Ryan Duncan/Lamy Kirkhart | Office of Juv Justice & Delinq 2016-MC-FX-K044 ICAC Grant | \$8,213 | \$0 | \$0 | \$8,213 | — | — | — | 10/1/2017 - 9/30/2018 15.6.620.4.699 15.7.001.4.699 | |
| SHERIFF Tammy Exley | US Dept of Justice 2015-H2805-ID-DJ JAG Program | \$20,252 | \$0 | \$85 | \$20,167 | — | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 10/1/2014 - 9/30/2018 15.6.605.4.611 | |
| SHERIFF Tammy Exley | US Dept of Justice 2016-H2891-ID-DJ JAG Program | \$20,357 | \$0 | \$20,357 | \$0 | — | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 10/1/2015 - 9/30/2019 15.6.605.4.611 | |
| SHERIFF Tammy Exley | US Dept of Justice 2017-H2426-ID-DJ JAG Program | \$21,303 | \$0 | \$21,303 | \$0 | — | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 10/1/2016 - 9/30/2020 15.6.605.4.611 | |
| SHERIFF Tammy Exley | Idaho Transportation Dept FY18 Traffic Mobilization Highway Safety Mobilization | \$666 | \$0 | \$0 | \$666 | — | 3/12/2018 | Variable | 10/1/2017 - 9/30/2018 15.6.605.4.606 | |
| SHERIFF Tammy Exley | Idaho Transportation Dept FY2018 Alive @ 25 Alive @ 25 | \$5,000 | \$0 | \$3,500 | \$1,500 | 3/19/2018 | 3/8/2018 | Variable | 10/1/2017 - 9/30/2018 15.6.605.4.612 | |
| SHERIFF Tammy Exley | Idaho Dept of Parks & Rec 2018-FFY18 RBS Boater Safety | \$102,253 | Hard-Dollar \$51,127 | \$153,380 | \$0 | — | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 10/1/2017 - 9/30/2018 37.6.685.4.681 | |
| SHERIFF Jeremy Geurin | Idaho Dept of Parks & Rec App-002807 2018 Idaho Wild Rivers | \$5,000 | \$0 | \$5,000 | \$0 | — | — | — | 3/1/2018 - 2/28/2019 37.6.685.4.686 | |
| SHERIFF Collin McRoy | ID Bureau Homeland Sec D4252H 911 HMGP | \$57,062 | Hard-Dollar \$19,020 | \$20,854 | \$55,228 | — | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 2/8/2017 - 7/31/2018 10.6.124.4.626 | |
| SHERIFF Collin McRoy | ID Emerg Communications 2018-0275-1 IPSCC Grant - E911 | \$86,989 | \$0 | \$70,667 | \$16,322 | 3/15/2018 | 3/31/2018 4/30/2018 | 6/30/2018 7/30/2018 | 11/1/2017 - 10/31/2019 10.6.124.4.627 | |
| GRAND TOTALS | | \$112,239,949 | \$5,257,076 | \$6,727,092 | \$10,769,933 | | | | | |
| | | Total Grant Fund Awards | Total Grant Match | Total Remaining Funds | Total Current Expenses | | | | | |