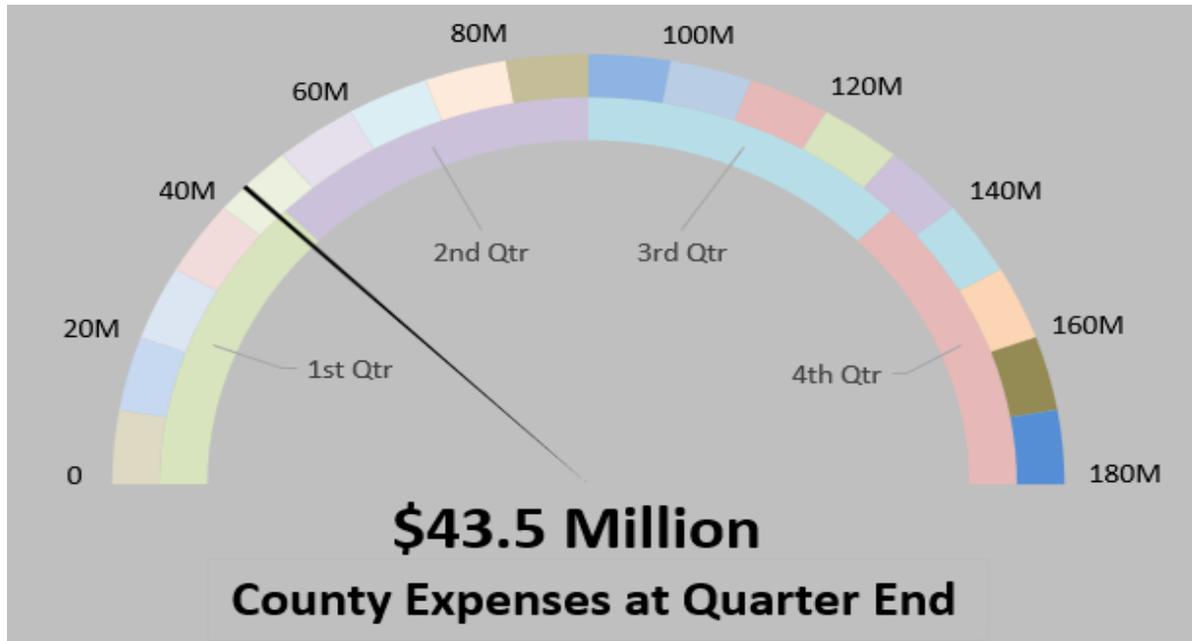


Kootenai County

1st Quarter FY 2026 - UNAUDITED

Budget Status Report

December 31, 2025



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Kootenai County Clerk Jennifer Locke

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

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January 30, 2026

To: Elected Officials

From: Auditor's Office

1st Quarter FY 2026 Budget Status Report

Per Idaho Code §31-1611, enclosed is the First Quarter Fiscal Year 2026 Budget Status Report for your review. The Auditor's office prepares this document on a quarterly basis and will routinely send hardcopies to elected officials. This report is also available on the Clerk's Financial Reports on the County website, www.kcgov.us.

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

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

Jennifer Locke, Clerk

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Summary Expenditure Budget Status Report by Elected Official

Elected Official	Expense Classification	Budget	Actual	Bdgt - Actual	% Used
1 BOCC					
	Personnel Expenses	24,478,315	5,706,959	18,771,356	23%
	Operating Expenses (B Budget)	43,044,219	12,169,271	30,874,948	28%
	Capital Outlay	9,602,415	1,910,606	7,691,809	20%
	Debt Services	460,271	187,248	273,023	41%
1 BOCC Total		77,585,220	19,974,084	57,611,136	26%
2 Clerk					
	Personnel Expenses	9,083,559	2,094,664	6,988,895	23%
	Operating Expenses (B Budget)	707,309	236,129	471,180	33%
	Capital Outlay	2,000,941	-	2,000,941	0%
	Debt Services	61,590	61,590	-	100%
2 Clerk Total		11,853,399	2,392,383	9,461,016	20%
3 Treasurer					
	Personnel Expenses	900,597	209,462	691,135	23%
	Operating Expenses (B Budget)	367,032	89,162	277,870	24%
3 Treasurer Total		1,267,629	298,625	969,004	24%
4 Assessor					
	Personnel Expenses	6,545,676	1,528,465	5,017,211	23%
	Operating Expenses (B Budget)	499,396	21,079	478,317	4%
	Debt Services	15,000	-	15,000	0%
4 Assessor Total		7,060,072	1,549,544	5,510,528	22%
5 Coroner					
	Personnel Expenses	631,881	154,402	477,479	24%
	Operating Expenses (B Budget)	303,318	24,662	278,656	8%
5 Coroner Total		935,199	179,064	756,135	19%
6 Sheriff					
	Personnel Expenses	39,379,736	10,124,114	29,255,622	26%
	Operating Expenses (B Budget)	10,035,261	3,090,806	6,944,455	31%
	Capital Outlay	1,101,472	201,015	900,457	18%
	Debt Services	451,080	52,174	398,906	12%
6 Sheriff Total		50,967,549	13,468,109	37,499,440	26%
7 Prosecuting Attorney					
	Personnel Expenses	8,472,475	1,908,386	6,564,090	23%
	Operating Expenses (B Budget)	455,653	66,336	389,317	15%
7 Prosecuting Attorney Total		8,928,128	1,974,722	6,953,406	22%
8 District Court					
	Personnel Expenses	4,181,445	987,878	3,193,567	24%
	Operating Expenses (B Budget)	1,192,324	175,704	1,016,620	15%
8 District Court Total		5,373,769	1,163,582	4,210,187	22%
Sub Total		163,970,965	41,000,113	122,970,852	25%
Combined Grants and Projects		28,494,226	2,492,258	26,001,968	9%
Grand Total		192,465,191	43,492,371	148,972,820	23%

Kootenai County
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025
Budget Reconciliation - All County Operations

FY2026 Adopted Budget Expenses	\$ 144,469,454
Budget Amendments	FY Total to date
<i>Capital Project Carry-over from FY2025</i>	
Solid Waste Projects	8,274,771
Sheriff Projects	4,677,318
Airport Project	339,269
IT Projects	184,788
BOCC Facilities/5YR Projects	164,387
911 Projects	153,612
Coroner Projects	58,944
Parks & Waterways Project	40,000
BOCC Building Project - Justice Building	15,000
IT Projects - Sheriff	10,887
	13,918,976
<i>Grants & Project Amendments</i>	
Grants:	
Transportation Grants	7,381,268
Waterways Improvement Fund (WIF) Grant	1,249,400
Airport Grants	870,466
SHSP Grant/OEM Grant	507,487
Invasive Species Grant	227,991
JDET Grant	88,084
JPRO Grant	56,065
Elections HAVA Grant	22,137
JDIV Grant	7,253
Grants Subtotal	10,410,151
Projects:	
Admin HVAC	1,946,525
Jail/Jail Pod Projects	1,015,303
IT Project	191,998
5-year Fund Balance appropriations (.65 org set)	59,880
Admin Building Upgrades	32,763
KCSO Training	15,000
Buildings and Grounds Project	8,602
911 Center	8,500
Parks and Waterways	(150)
District Court Project	(1,161)
Projects Subtotal	3,277,260
Capital Purchases	
Airport Equipment	950,737
Non-Sheriff Vehicles	3,655
Sheriff Equipment	(23,416)
Capital Purchases Subtotal	930,976
<i>Total Grant/Project Amendments</i>	14,618,387
Other Budgetary Elements	
Internal Services including Health Insurance	15,366,826
EMS Budget	4,091,548
<i>Total Other Budgetary Elements</i>	19,458,374
Current Budgeted Expense- Accounting System Total	\$ 192,465,191

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

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

(See over budget warnings on pages 27-30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 Elected Offcl	Personnel Expenses	879,005	216,331	662,674	25%	[A]
	Operating Expenses (B Budget)	37,153	4,876	32,277	13%	
	Capital Outlay	32,763	15,454	17,309	47%	
001 Elected Offcl Total		948,921	236,661	712,260	25%	
002 Department	Personnel Expenses	6,802,200	1,607,211	5,194,989	24%	[B]
	Operating Expenses (B Budget)	4,945,807	146,655	4,799,152	3%	
	Capital Outlay	203,002	125,802	77,200	62%	
002 Department Total		11,951,009	1,879,669	10,071,340	16%	
003 General Accts	Personnel Expenses	515,686	3,690	511,996	1%	
	Operating Expenses (B Budget)	1,387,128	262,356	1,124,772	19%	
	Debt Services	40,548	4,188	36,360	10%	
003 General Accts Total		1,943,362	270,234	1,673,128	14%	
004 Tax Support	Operating Expenses (B Budget)	1,508,033	368,271	1,139,762	24%	
	Capital Outlay	45,004	-	45,004	0%	
004 Tax Support Total		1,553,037	368,271	1,184,766	24%	
005 Transit	Personnel Expenses	2,023	297	1,726	15%	
	Operating Expenses (B Budget)	2,050	169	1,881	8%	
005 Transit Total		4,073	466	3,607	11%	
010 B & G	Personnel Expenses	1,091,890	264,052	827,838	24%	
	Operating Expenses (B Budget)	334,136	43,041	291,095	13%	
010 B & G Total		1,426,026	307,093	1,118,933	22%	
018 Veterans Svc	Personnel Expenses	278,358	67,935	210,423	24%	
	Operating Expenses (B Budget)	24,878	3,830	21,048	15%	
018 Veterans Svc Total		303,236	71,765	231,472	24%	
020 Comm Develop	Personnel Expenses	4,244,623	1,021,418	3,223,205	24%	[C]
	Operating Expenses (B Budget)	478,444	47,971	430,473	10%	
	Capital Outlay	32,000	30,341	1,659	95%	
020 Comm Develop Total		4,755,067	1,099,730	3,655,337	23%	
030 Print Center	Personnel Expenses	288,782	65,731	223,051	23%	
	Operating Expenses (B Budget)	332,165	87,724	244,441	26%	
	Debt Services	31,200	7,584	23,616	24%	
030 Print Center Total		652,147	161,039	491,108	25%	
040 IT	Personnel Expenses	1,929,128	466,129	1,462,999	24%	[D]
	Operating Expenses (B Budget)	2,018,909	701,481	1,317,428	35%	
	Capital Outlay	78,446	2,819	75,627	4%	[E]
	Debt Services	87,735	87,734	1	100%	
040 IT Total		4,114,218	1,258,163	2,856,055	31%	
053 Liability Ins	Operating Expenses (B Budget)	1,461,115	702,051	759,064	48%	[F]
053 Liability Ins Total		1,461,115	702,051	759,064	48%	
056 Health Ins	Operating Expenses (B Budget)	15,295,995	5,442,411	9,853,584	36%	[G]
	Debt Services	60,771	-	60,771	0%	
056 Health Ins Total		15,356,766	5,442,411	9,914,355	35%	
057 Wellness Program	Operating Expenses (B Budget)	10,060	180	9,880	2%	
057 Wellness Program Total		10,060	180	9,880	2%	
060 Public Defndr	Operating Expenses (B Budget)	44,000	13,029	30,971	30%	[H]
	Debt Services	226,498	75,124	151,374	33%	
060 Public Defndr Total		270,498	88,152	182,346	33%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

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

(See over budget warnings on pages 27-30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
101 Airport	Personnel Expenses	1,166,913	271,199	895,714	23%	[I]
	Operating Expenses (B Budget)	1,320,849	339,764	981,085	26%	
	Capital Outlay	1,124,269	424,631	699,638	38%	
101 Airport Total		3,612,031	1,035,594	2,576,437	29%	
128 JDET Ctr	Personnel Expenses	3,623,001	874,114	2,748,887	24%	
	Operating Expenses (B Budget)	221,092	39,577	181,515	18%	
128 JDET Ctr Total		3,844,093	913,691	2,930,402	24%	
132 AMP	Personnel Expenses	1,452,292	363,727	1,088,565	25%	[J]
	Operating Expenses (B Budget)	171,562	11,825	159,737	7%	
	Debt Services	13,519	12,618	901	93%	
132 AMP Total		1,637,373	388,169	1,249,204	24%	
139 Juv Pro	Personnel Expenses	1,785,201	406,394	1,378,807	23%	
	Operating Expenses (B Budget)	85,115	17,291	67,824	20%	
139 Juv Pro Total		1,870,316	423,685	1,446,631	23%	
155 Waterways	Personnel Expenses	210,479	46,595	163,884	22%	[K]
	Operating Expenses (B Budget)	137,778	29,900	107,878	22%	
	Capital Outlay	15,000	15,000	-	100%	
155 Waterways Total		363,257	91,496	271,761	25%	
167 Snowmobile St Mgmt	Personnel Expenses	5,062	967	4,095	19%	
	Operating Expenses (B Budget)	70,753	6,153	64,600	9%	
167 Snowmobile St Mgmt Total		75,815	7,120	68,695	9%	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	839,817	23,060	816,757	3%	
170 Aquifer Prot Dist Total		839,817	23,060	816,757	3%	
173 Emergency Svc Cont	Operating Expenses (B Budget)	4,091,548	2,209,423	1,882,125	54%	P-Tax Pass- Thru Acct
173 Emergency Svc Cont Total		4,091,548	2,209,423	1,882,125	54%	
182 Ramsey Trnsfr Stn	Personnel Expenses	149,246	21,991	127,255	15%	
	Operating Expenses (B Budget)	3,039,635	634,070	2,405,565	21%	
	Capital Outlay	268,000	-	268,000	0%	
182 Ramsey Trnsfr Stn Total		3,456,881	656,061	2,800,820	19%	
183 Prairie Trnsfr Stn	Personnel Expenses	16,166	1,440	14,726	9%	
	Operating Expenses (B Budget)	2,324,404	444,632	1,879,772	19%	
	Capital Outlay	441,939	-	441,939	0%	
183 Prairie Trnsfr Stn Total		2,782,509	446,072	2,336,437	16%	
187 Rural Sys	Personnel Expenses	2,695	94	2,601	3%	
	Operating Expenses (B Budget)	728,003	111,695	616,308	15%	
187 Rural Sys Total		730,698	111,789	618,909	15%	
190 Fighting Creek	Personnel Expenses	35,565	7,642	27,923	21%	
	Operating Expenses (B Budget)	2,133,790	477,835	1,655,955	22%	
	Capital Outlay	7,361,992	1,296,560	6,065,433	18%	
190 Fighting Creek Total		9,531,347	1,782,037	7,749,310	19%	
Grand Total		77,585,220	19,974,084	57,611,136	26%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

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

(See over budget warnings on pages 27-30)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
10.1.003.0 - General Fund - BOCC General Administration						
	Personnel Expenses	515,686	3,690	511,996	1%	
	Operating Expenses (B Budget)	1,084,607	259,835	824,772	24%	
	Debt Services	40,548	4,188	36,360	10%	
10.1.003.0 - General Fund - BOCC General Administration Total		1,640,841	267,713	1,373,128	16%	
15.1.003.0 - Justice Fund - BOCC General Administration						
	Operating Expenses (B Budget)	302,521	2,521	300,000	1%	
15.1.003.0 - Justice Fund - BOCC General Administration Total		302,521	2,521	300,000	1%	
18.1.004.3 - Centennial Trail Operations						
	Operating Expenses (B Budget)	6,500	-	6,500	0%	
	Capital Outlay	25,000	-	25,000	0%	
18.1.004.3 - Centennial Trail Operations Total		31,500	-	31,500	0%	
19.1.004.3 - Tourism Promotion Operations						
	Operating Expenses (B Budget)	1,000	-	1,000	0%	
19.1.004.3 - Tourism Promotion Operations Total		1,000	-	1,000	0%	
32.1.002.3 - Noxious Weeds Operations						
	Personnel Expenses	326,745	79,549	247,196	24%	
	Operating Expenses (B Budget)	102,026	4,442	97,584	4%	
	Capital Outlay	15,000	15,000	-	100%	[L]
32.1.002.3 - Noxious Weeds Operations Total		443,771	98,990	344,781	22%	
33.1.004.3 - Health District Operations						
	Operating Expenses (B Budget)	1,473,083	368,271	1,104,812	25%	
33.1.004.3 - Health District Operations Total		1,473,083	368,271	1,104,812	25%	
34.1.004.3 - Historical Society Operations						
	Operating Expenses (B Budget)	27,450	-	27,450	0%	
34.1.004.3 - Historical Society Operations Total		27,450	-	27,450	0%	
35.1.002.3 - Parks General Operations						
	Personnel Expenses	575,613	131,387	444,226	23%	
	Operating Expenses (B Budget)	148,860	70,509	78,351	47%	[M]
	Capital Outlay	25,000	5,589	19,411	22%	
35.1.002.3 - Parks General Operations Total		749,473	207,485	541,988	28%	
35.1.002.3.153 - Parks Operations - Boat Launch						
	Operating Expenses (B Budget)	88,289	1,459	86,830	2%	
	Capital Outlay	150,002	76,571	73,431	51%	[N]
35.1.002.3.153 - Parks Operations - Boat Launch Total		238,291	78,030	160,261	33%	
38.1.004.3 - Pub Access.BOCC.Tax Supprt.Ops						
	Capital Outlay	20,004	-	20,004	0%	
38.1.004.3 - Pub Access.BOCC.Tax Supprt.Ops Total		20,004	-	20,004	0%	
60.1.002.2 - Solid Waste Administration						
	Personnel Expenses	292,509	70,246	222,263	24%	
	Operating Expenses (B Budget)	4,563,362	67,746	4,495,616	1%	
	Capital Outlay	13,000	28,642	(15,642)	220%	[O]
60.1.002.2 - Solid Waste Administration Total		4,868,871	166,634	4,702,237	3%	
60.1.002.3 - Solid Waste Operations						
	Personnel Expenses	5,607,333	1,326,029	4,281,304	24%	
	Operating Expenses (B Budget)	43,270	2,500	40,770	6%	
60.1.002.3 - Solid Waste Operations Total		5,650,603	1,328,529	4,322,074	24%	
Grand Total		15,447,408	2,518,174	12,929,234	16%	

Kootenai County
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025
County Commissioners' Grants & Projects Budget Status
(See over budget warnings on pages 27-30)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
10 GF					
040 IT					
Project - Jail Camera Replacement Project					
Capital Outlay	5,060	4,903	157	97%	
Project - Jail Camera Replacement Project Total	5,060	4,903	157	97%	
Project - OnBase County Imaging					
Operating Expenses (B Budget)	28,841	-	28,841	0%	
Capital Outlay	84,098	-	84,098	0%	
Project - OnBase County Imaging Total	112,939	-	112,939	0%	
040 IT Total	117,999	4,903	113,096	4%	
10 GF Total	117,999	4,903	113,096	4%	
11 Repl Resv/Acq					
003 Gen Accts					
911 Center Project					
Capital Outlay	8,500	-	8,500	0%	
911 Center Project Total	8,500	-	8,500	0%	
Project - Admin HVAC FY24					
Capital Outlay	2,056,059	-	2,056,059	0%	
Project - Admin HVAC FY24 Total	2,056,059	-	2,056,059	0%	
Project - Coroner Lab Expansion FY25					
Operating Expenses (B Budget)	-	-	-		
Capital Outlay	58,944	22,882	36,062	39%	
Project - Coroner Lab Expansion FY25 Total	58,944	22,882	36,062	39%	
Project - Facilities 5 Yr Plan					
Operating Expenses (B Budget)	117,136	-	117,136	0%	
Capital Outlay	818,714	20,800	797,914	3%	
Project - Facilities 5 Yr Plan Total	935,850	20,800	915,050	2%	
Project - Jail Expansion Project FY24					
Capital Outlay	2,731,284	919,322	1,811,962	34%	
Project - Jail Expansion Project FY24 Total	2,731,284	919,322	1,811,962	34%	
Project - Jail Generator FY24					
Capital Outlay	492,955	-	492,955	0%	
Project - Jail Generator FY24 Total	492,955	-	492,955	0%	
Project - Jail HVAC FY25					
Capital Outlay	1,874,706	-	1,874,706	0%	
Project - Jail HVAC FY25 Total	1,874,706	-	1,874,706	0%	
Project - Justice Center HVAC FY25					
Capital Outlay	628,989	328,986	300,003	52%	
Project - Justice Center HVAC FY25 Total	628,989	328,986	300,003	52%	
Project - KC North Remodel					
Capital Outlay	287,151	124,201	162,951	43%	
Project - KC North Remodel Total	287,151	124,201	162,951	43%	
003 Gen Accts Total	9,089,438	1,418,531	7,670,907	16%	
11 Repl Resv/Acq Total	9,089,438	1,418,531	7,670,907	16%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025
County Commissioners' Grants & Projects Budget Status
(See over budget warnings on pages 27-30)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
15 JF					
128 JDET Ctr					
Grant - JDC School Lunch Program					
Personnel Expenses	41,043	10,871	30,172	26%	
Operating Expenses (B Budget)	47,041	8,172	38,869	17%	
Grant - JDC School Lunch Program Total	88,084	19,043	69,041	22%	
128 JDET Ctr Total	88,084	19,043	69,041	22%	
139 Juv Pro					
Grant - Juvenile Probation PF School Dist. Grants					
Operating Expenses (B Budget)	56,065	10,891	45,174	19%	
Grant - Juvenile Probation PF School Dist. Grants Total	56,065	10,891	45,174	19%	
139 Juv Pro Total	56,065	10,891	45,174	19%	
15 JF Total	144,149	29,934	114,215	21%	
20 Public Transport					
070 Bus Svc					
Grant - FTA Gen Contributions					
Personnel Expenses	172,606	-	172,606	0%	
Grant - FTA Gen Contributions Total	172,606	-	172,606	0%	
Grant - FTA ID-2020-008 CARES - Operating Assistance					
Personnel Expenses	650,744	129,744	521,000	20%	
Operating Expenses (B Budget)	2,275,710	4,961	2,270,749	0%	
Grant - FTA ID-2020-008 CARES - Operating Assistance Total	2,926,454	134,705	2,791,749	5%	
Grant - FTA ID-2023-022 - Fixed Rt/Para Ops/ADA Para Ops					
Operating Expenses (B Budget)	3,584,382	301,439	3,282,943	8%	
Grant - FTA ID-2023-022 - Fixed Rt/Para Ops/ADA Para Ops Total	3,584,382	301,439	3,282,943	8%	
Grant - FTA ID-2023-023 - Preventive Maint. Fixed Rt/Para					
Operating Expenses (B Budget)	14,990	14,995	(5)	100%	Pending Closeout
Grant - FTA ID-2023-023 - Preventive Maint. Fixed Rt/Para Total	14,990	14,995	(5)	100%	Pending Closeout
Grant - FTA ID-2024-031 - Training & Membership dues					
Operating Expenses (B Budget)	4,466	-	4,466	0%	
Grant - FTA ID-2024-031 - Training & Membership dues Total	4,466	-	4,466	0%	
Grant - FTA ID-2025-023 - Fixed Rt. & Para Transit Operations					
Operating Expenses (B Budget)	60,892	27,062	33,830	44%	*
Grant - FTA ID-2025-023 - Fixed Rt. & Para Transit Operations Total	60,892	27,062	33,830	44%	*
Grant - ITD 5310, Demand Response Veh.&Van, Martketing, Ops					
Operating Expenses (B Budget)	242,392	22,401	219,991	9%	
Capital Outlay	367,500	-	367,500	0%	
Grant - ITD 5310, Demand Response Veh.&Van, Martketing, Ops Total	609,892	22,401	587,491	4%	
Grant - ITD 5339 - Bus Replacement/Bus Rehab					
Operating Expenses (B Budget)	49,887	3,286	46,601	7%	
Capital Outlay	115,881	-	115,881	0%	
Grant - ITD 5339 - Bus Replacement/Bus Rehab Total	165,768	3,286	162,482	2%	
070 Bus Svc Total	7,539,450	503,888	7,035,562	7%	
20 Public Transport Total	7,539,450	503,888	7,035,562	7%	
30 Airport					
101 Airport					
Project - FAA Pavement Maintenance					
Operating Expenses (B Budget)	11,200	-	11,200	0%	
Project - FAA Pavement Maintenance Total	11,200	-	11,200	0%	
101 Airport Total	11,200	-	11,200	0%	
30 Airport Total	11,200	-	11,200	0%	

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025
County Commissioners' Grants & Projects Budget Status
(See over budget warnings on pages 27-30)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
50 Constructn					
101 Airport					
Grant - AIP 61 - Taxiway C MALSR Improvements Capital Outlay	197,813	3,509	194,304	2%	
Grant - AIP 61 - Taxiway C MALSR Improvements Total	197,813	3,509	194,304	2%	
Grant - AIP 62 - Taxiway C MALSR Upgrades Capital Outlay	16,409	72,799	(56,390)	444%	Pending Budget Amend.
Grant - AIP 62 - Taxiway C MALSR Upgrades Total	16,409	72,799	(56,390)	444%	
Grant - AIP 64 - TWY C-N MITL Light Replacement/Upgrade Capital Outlay	557,586	23,811	533,775	4%	
Grant - AIP 64 - TWY C-N MITL Light Replacement/Upgrade Total	557,586	23,811	533,775	4%	
Grant - AIP-63 - TWY A/ARFF/MALSR Improvements/Replacement Capital Outlay	98,658	93,716	4,942	95%	*
Grant - AIP-63 - TWY A/ARFF/MALSR Improvements/Replacement Total	98,658	93,716	4,942	95%	
Grant - ITD AIP-SP-25 - MIRL & PAPI Light Replacements Operating Expenses (B Budget)	-	331	(331)		
Capital Outlay	548,664	30,614	518,050	6%	
Grant - ITD AIP-SP-25 - MIRL & PAPI Light Replacements Total	548,664	30,944	517,720	6%	
101 Airport Total	1,419,130	224,778	1,194,352	16%	
155 WW					
Grant - Boat Garage Replacement Capital Outlay	1,249,400	30,078	1,219,322	2%	
Grant - Boat Garage Replacement Total	1,249,400	30,078	1,219,322	2%	
155 WW Total	1,249,400	30,078	1,219,322	2%	
50 Constructn Total	2,668,530	254,856	2,413,674	10%	
60 SW					
182 Ramsey Trnsfr Stn					
Project - Ramsey Transfer Station Facility Impr. Capital Outlay	667,937	32,134	635,803	5%	
Project - Ramsey Transfer Station Facility Impr. Total	667,937	32,134	635,803	5%	
182 Ramsey Trnsfr Stn Total	667,937	32,134	635,803	5%	
183 Prairie Trnsfr Stn					
Project - Prairie Transfer Station Facility Impr. Capital Outlay	522,451	-	522,451	0%	
Project - Prairie Transfer Station Facility Impr. Total	522,451	-	522,451	0%	
183 Prairie Trnsfr Stn Total	522,451	-	522,451	0%	
187 Rural Sys					
Project - Project Rural Site Expansion Capital Outlay	504,079	-	504,079	0%	
Project - Project Rural Site Expansion Total	504,079	-	504,079	0%	
187 Rural Sys Total	504,079	-	504,079	0%	
190 Fighting Creek					
Project - Fighting Creek Landfill Expansion Capital Outlay	3,752,103	47,485	3,704,618	1%	
Project - Fighting Creek Landfill Expansion Total	3,752,103	47,485	3,704,618	1%	
Project - Project Fighting Cr Landfill Facility Impr. Operating Expenses (B Budget)	-	9,025	(9,025)		
Capital Outlay	1,367,270	81,164	1,286,106	6%	
Project - Project Fighting Cr Landfill Facility Impr. Total	1,367,270	90,189	1,277,081	7%	
190 Fighting Creek Total	5,119,373	137,674	4,981,699	3%	
60 SW Total	6,813,840	169,807	6,644,033	2%	
Grand Total	26,384,606	2,381,919	24,002,687	9%	

(*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Clerk's Department Expenditure Budget Status (Includes Projects)

(See over budget warnings on pages 27-30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
001 - Elected Official						
	Operating Expenses(B-Bdgt)	11,532	2,840	8,692	25%	
001 - Elected Official Total						
201 - Auditor						
	Personnel Expenses	2,139,272	498,615	1,640,657	23%	
	Operating Expenses(B-Bdgt)	148,920	7,383	141,537	5%	
	Debt Services	30,000	30,000	-	100%	[P]
201 - Auditor Total						
205 - Elections						
	Personnel Expenses	500,868	130,421	370,447	26%	
	Operating Expenses(B-Bdgt)	485,233	198,521	286,712	41%	[Q]
	Capital Outlay	2,000,941	-	2,000,941	0%	
	Debt Services	31,590	31,590	-	100%	[R]
205 - Elections Total						
209 - Recorders						
	Personnel Expenses	465,434	103,067	362,367	22%	
	Operating Expenses(B-Bdgt)	3,550	835	2,715	24%	
209 - Recorders Total						
10.2.245.3 - County Assistance Operations						
	Personnel Expenses	87,256	21,219	66,037	24%	
	Operating Expenses(B-Bdgt)	29,004	11,408	17,596	39%	[S]
10.2.245.3 - County Assistance Operations Total						
45.2.221.3 - District Court Clerk						
	Personnel Expenses	5,890,729	1,341,342	4,549,387	23%	
	Operating Expenses(B-Bdgt)	29,070	15,142	13,928	52%	[T]
45.2.221.3 - District Court Clerk Total						
Grand Total						
		11,853,399	2,392,383	9,461,016	20%	

Clerk Grants

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Help America Vote Act (HAVA) - 2023 Security						
	Operating Expenses (B Budget)	200	-	200	0%	
Help America Vote Act (HAVA) - 2023 Security Total						
		200	-	200	0%	
Help America Vote Act (HAVA) - 2024 Security						
	Operating Expenses (B Budget)	21,937	-	21,937	0%	
Help America Vote Act (HAVA) - 2024 Security Total						
		21,937	-	21,937	0%	
Total Admin & Operation						
		22,137	-	22,137	0%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Treasurer's Expenditure Budget Status Report

(See over budget warnings on pages 27-30)

					Note	
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 - Elected Official						
	Personnel Expenses	900,597	209,462	691,135	23%	
	Operating Expenses (B Budget)	367,032	89,162	277,870	24%	
001 - Elected Official Total		1,267,629	298,625	969,004	24%	
Grand Total		1,267,629	298,625	969,004	24%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Assessor's Expenditure Budget Status Report

(See over budget warnings on pages 27-30)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
001 - Elected Offcl						
	Personnel Expenses	989,710	238,651	751,059	24%	
	Operating Expenses (B Budget)	45,248	5,574	39,674	12%	
001 - Elected Offcl Total		1,034,958	244,225	790,733	24%	
413 - DMV-CDA						
	Personnel Expenses	1,820,282	423,222	1,397,060	23%	
	Operating Expenses (B Budget)	19,585	1,839	17,746	9%	
	Debt Services	15,000	-	15,000	0%	
413 - DMV-CDA Total		1,854,867	425,060	1,429,807	23%	
417 - DMV-PF						
	Operating Expenses (B Budget)	29,574	3,659	25,915	12%	
417 - DMV-PF Total		29,574	3,659	25,915	12%	
421 - Appraisal						
	Personnel Expenses	2,978,119	689,114	2,289,005	23%	
	Operating Expenses (B Budget)	388,563	8,692	379,871	2%	
421 - Appraisal Total		3,366,682	697,806	2,668,876	21%	
425 - Land Records						
	Personnel Expenses	757,565	177,478	580,087	23%	
	Operating Expenses (B Budget)	16,426	1,316	15,110	8%	
425 - Land Records Total		773,991	178,793	595,198	23%	
Grand Total		7,060,072	1,549,544	5,510,528	22%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Coroner's Expenditure Budget Status Report

(See over budget warnings on pages 27-30)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
001 Coroner						
	Personnel Expenses	631,881	154,402	477,479	24%	
	Operating Expenses	303,318	24,662	278,656	8%	
001 Coroner Total		935,199	179,064	756,135	19%	
Grand Total		935,199	179,064	756,135	19%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

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

(See over budget warnings on pages 27-30)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
001 - Elected Offcl						
	Personnel Expenses	2,013,484	485,093	1,528,391	24%	[U]
	Operating Expenses (B Budget)	592,178	126,488	465,690	21%	
	Capital Outlay	26,683	11,995	14,688	45%	
	Debt Services	199,000	-	199,000	0%	
001 - Elected Offcl Total		2,831,345	623,576	2,207,769	22%	
049 - Auto Shop						
	Personnel Expenses	395,334	69,062	326,272	17%	
	Operating Expenses (B Budget)	10,669	3,220	7,449	30%	
049 - Auto Shop Total		406,003	72,282	333,721	18%	
114 - OEM						
	Personnel Expenses	412,297	100,300	311,997	24%	
	Operating Expenses (B Budget)	29,525	6,016	23,509	20%	
114 - OEM Total		441,822	106,316	335,506	24%	
120 - 911						
	Personnel Expenses	3,185,791	885,779	2,300,012	28%	
	Operating Expenses (B Budget)	282,239	50,236	232,003	18%	
	Capital Outlay	47,900	-	47,900	0%	
120 - 911 Total		3,515,930	936,014	2,579,916	27%	
124 - 911 - Enhncd Sys						
	Personnel Expenses	775,677	168,007	607,670	22%	[V]
	Operating Expenses (B Budget)	881,061	334,645	546,416	38%	
	Capital Outlay	332,118	-	332,118	0%	[W]
	Debt Services	129,884	50,372	79,512	39%	
124 - 911 - Enhncd Sys Total		2,118,740	553,025	1,565,715	26%	
603 - Civil						
	Personnel Expenses	988,248	243,618	744,630	25%	
	Operating Expenses (B Budget)	19,737	3,432	16,305	17%	
603 - Civil Total		1,007,985	247,051	760,934	25%	
604 - Animal Cntrl						
	Personnel Expenses	270,399	67,501	202,898	25%	[X]
	Operating Expenses (B Budget)	35,432	1,970	33,462	6%	
	Capital Outlay	58,493	51,362	7,131	88%	
604 - Animal Cntrl Total		364,324	120,833	243,491	33%	
605 - Patrol						
	Personnel Expenses	11,570,022	2,836,122	8,733,900	25%	[Y]
	Operating Expenses (B Budget)	881,185	340,482	540,703	39%	
	Capital Outlay	52,445	7,853	44,592	15%	
	Debt Services	70,888	-	70,888	0%	
605 - Patrol Total		12,574,540	3,184,457	9,390,083	25%	
620 - Detective						
	Personnel Expenses	2,753,947	690,530	2,063,417	25%	[Z] [AA]
	Operating Expenses (B Budget)	94,236	36,918	57,318	39%	
	Capital Outlay	54,000	35,872	18,128	66%	
620 - Detective Total		2,902,183	763,320	2,138,863	26%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

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

(See over budget warnings on pages 27-30)

Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Note Ref
625 - Drivers Lic						
	Personnel Expenses	1,023,732	239,770	783,962	23%	
	Operating Expenses (B Budget)	48,370	20,367	28,003	42%	[AB]
625 - Drivers Lic Total		1,072,102	260,137	811,965	24%	
630 - Records						
	Personnel Expenses	856,131	192,325	663,806	22%	
	Operating Expenses (B Budget)	24,228	2,269	21,959	9%	
630 - Records Total		880,359	194,593	685,766	22%	
635 - SWAT						
	Operating Expenses (B Budget)	97,461	16,659	80,802	17%	
635 - SWAT Total		97,461	16,659	80,802	17%	
640 - Search & Resc						
	Operating Expenses (B Budget)	74,290	7,250	67,040	10%	
	Capital Outlay	144,000	-	144,000	0%	
640 - Search & Resc Total		218,290	7,250	211,040	3%	
650 - Maint						
	Personnel Expenses	815,164	171,478	643,686	21%	
	Operating Expenses (B Budget)	446,222	180,509	265,713	40%	[AC]
	Capital Outlay	200,395	-	200,395	0%	
650 - Maint Total		1,461,781	351,987	1,109,794	24%	
660 - Jail Ops						
	Personnel Expenses	14,234,874	3,972,205	10,262,670	28%	
	Operating Expenses (B Budget)	6,372,508	1,930,616	4,441,892	30%	
	Capital Outlay	115,788	24,716	91,072	21%	
	Debt Services	51,308	1,802	49,506	4%	
660 - Jail Ops Total		20,774,478	5,929,338	14,845,140	29%	
685 - Rec Safety						
	Personnel Expenses	84,636	2,325	82,311	3%	
	Operating Expenses (B Budget)	130,920	25,733	105,187	20%	
	Capital Outlay	69,650	69,217	433	99%	[AD]
685 - Rec Safety Total		285,206	97,275	187,931	34%	
Grand Total		50,952,549	13,464,113	37,488,436	26%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

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

(See over budget warnings on pages 27-30)

					Note
Revenue & Expenses					Ref
	Budget	Actual	Bdgt - Actual	% Used	
State Funded Drug Seizure Operations					
Revenue					
Fines and Forfeitures	5,000	4,508	492	90%	
Investment Gain/(Loss)	-	684	684		
Revenue Total	5,000	5,191	1,176	104%	
Expenses					
Operating Expenses (B Budget)					
Other Services and Expenses	5,000	-	5,000	0%	
Operating Expense Total	5,000	-	5,000	0%	
Expenses Total	5,000	-	5,000	0%	
State Funded Drug Seizure Operations	-	5,191	6,176		
Federally Funded Drug Seizure Operations					
Revenue					
Fines and Forfeitures	10,000	-	10,000	0%	
Revenue Total	10,000	-	10,000	0%	
Expenses					
Operating Expenses (B Budget)					Pending
Materials and Supplies	-	1,990	(1,990)		Budget JE
Other Services and Expenses	10,000	-	10,000	0%	
Travel and Professional Development	-	1,850	(1,850)		Pending
Utilities	-	156	(156)		Budget JE
Operating Expense Total	10,000	3,996	6,004	40%	*
Expenses Total	10,000	3,996	6,004	40%	
Federally Funded Drug Seizure Operations	-	(3,996)	16,004		
Drug Seizure - Federal USMS Fugitive Task Force					
Revenue					
Fines and Forfeitures	-	171	(171)		
Revenue Total	-	171	(171)		
Drug Seizure - Federal USMS Fugitive Task Force	-	171	(171)		
Net Gain (Loss) KCSO Drug Seizure activity	-	1,366	22,008		

(*) All expenses are eligible under grant guidelines

Kootenai County
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025
Sheriff's Grants and Projects Budget Status
(See over budget warnings on pages 27-30)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
Kootenai Canfield Wildland Urban Interface (WUI) Grant						
	Operating Expenses (B Budget)	61,903	39,066	22,837	63%	
Kootenai Canfield Wildland Urban Interface (WUI) Grant Total						
		61,903	39,066	22,837	63%	
2023 Wildland Urban Interface (WUI) WFM Tubbs Hill - Grant						
	Operating Expenses (B Budget)	159,639	33,078	126,561	21%	
2023 Wildland Urban Interface (WUI) WFM Tubbs Hill - Grant Total						
		159,639	33,078	126,561	21%	
2024 Wildland Urban Interface (WUI) WFM North. Timber - Grant						
	Operating Expenses (B Budget)	252,831	-	252,831	0%	
2024 Wildland Urban Interface (WUI) WFM North. Timber - Grant Total						
		252,831	-	252,831	0%	
EMPG Overmatch Grant Funds						
	Operating Expenses (B Budget)	3,930	301	3,629	8%	
EMPG Overmatch Grant Funds Total						
		3,930	301	3,629	8%	
2023 State Homeland Securities Program (SHSP) - Grant						
	Operating Expenses (B Budget)	3,614	(46)	3,660	-1%	
2023 State Homeland Securities Program (SHSP) - Grant Total						
		3,614	(46)	3,660	-1%	
2024 State Homeland Securities Program (SHSP) - Grant						
	Operating Expenses (B Budget)	25,570	2,125	23,445	8%	
2024 State Homeland Securities Program (SHSP) - Grant Total						
		25,570	2,125	23,445	8%	
Patrol Vehicle Fleet Purchases - Project						
	Capital Outlay	964,481	-	964,481	0%	
Patrol Vehicle Fleet Purchases - Project Total						
		964,481	-	964,481	0%	
Jail Improvements - 5-year plan - Project						
	Capital Outlay	254,327	-	254,327	0%	
Jail Improvements - 5-year plan - Project Total						
		254,327	-	254,327	0%	
Invasive Species Patrol - Grant						
	Personnel Expenses	187,170	2,933	184,238	2%	
	Operating Expenses (B Budget)	40,821	430	40,391	1%	
Invasive Species Patrol - Grant Total						
		227,991	3,362	224,629	1%	
Surplus Equipment Cost - Project						
	Operating Expenses (B Budget)	-	1,450	(1,450)		Pending Budget JE
Surplus Equipment Cost - Project Total						
		-	1,450	(1,450)		
Recreational Boater Safety (RBS) Grant						
	Personnel Expenses	78,064	1,997	76,067	3%	
	Operating Expenses (B Budget)	-	15,607	(15,607)		Pending Reclass JE
Recreational Boater Safety (RBS) Grant Total						
		78,064	17,603	60,461	23%	
Grand Total						
		2,032,350	96,939	1,935,411	5%	

(*) All expenses are eligible under grant guidelines

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Prosecuting Attorney's Expenditure Budget Status Report

(See over budget warnings on pages 27-30)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
050 - Civil Division - Admin						
	Personnel Expenses	1,294,872	316,116	978,756	24%	
	Operating Expenses (B Budget)	121,528	5,390	116,139	4%	
050 - Civil Division - Admin Total		1,416,400	321,505	1,094,895	23%	
051 - HR - Indirect Admin						
	Personnel Expenses	757,650	183,587	574,063	24%	
	Operating Expenses (B Budget)	82,272	11,256	71,016	14%	
051 - HR - Indirect Admin Total		839,922	194,843	645,079	23%	
137 - Juvenile Diversion Operations						
	Personnel Expenses	614,824	144,980	469,844	24%	
	Operating Expenses (B Budget)	14,285	1,129	13,156	8%	
137 - Juvenile Diversion Operations Total		629,109	146,108	483,001	23%	
15.7.001.3 - Prosecuting Attorney - Operations						
	Personnel Expenses	5,805,129	1,263,704	4,541,425	22%	
	Operating Expenses (B Budget)	237,568	48,562	189,006	20%	
15.7.001.3 - Prosecuting Attorney - Operations Total		6,042,697	1,312,266	4,730,431	22%	
Total Admin & Operation		8,928,128	1,974,722	6,953,406	22%	

Prosecutor Grants

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
Substance Abuse Grant						
	Operating Expenses (B Budget)	7,253	-	7,253	0%	
Substance Abuse Grant Total		7,253	-	7,253	0%	
Total Admin & Operation		7,253	-	7,253	0%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

District Court Expenditure Budget Status Report

(See over budget warnings on pages 27-30)

					Note Ref
Department	Budget	Actual	Bdgt-Actual	% Used	
001 - Elected Official					
Personnel Expenses	3,953,227	932,032	3,021,195	24%	
Operating Expenses (B Budget)	831,275	130,641	700,634	16%	
Total	4,784,502	1,062,673	3,721,829	22%	
252 - Drug Court					
Operating Expenses (B Budget)	73,026	12,271	60,755	17%	
252 - Drug Court Total	73,026	12,271	60,755	17%	
253 - D.U.I. Court					
Operating Expenses (B Budget)	61,880	13,351	48,529	22%	
253 - D.U.I. Court Total	61,880	13,351	48,529	22%	
254 - Mental Health Court					
Personnel Expenses	129,299	30,761	98,538	24%	
Operating Expenses (B Budget)	90,871	13,437	77,434	15%	
254 - Mental Health Court Total	220,170	44,199	175,971	20%	
255 - Veteran's Court					
Personnel Expenses	98,919	25,085	73,834	25%	
Operating Expenses (B Budget)	119,972	4,243	115,729	4%	
255 - Veteran's Court Total	218,891	29,328	189,563	13%	
001 - Elected Official Total	5,358,469	1,161,822	4,196,647	22%	
Fund 455 - Court Interlock Device					
Operating Expenses (B Budget)	15,300	1,760	13,540	12%	
Total	15,300	1,760	13,540	12%	
Fund 455 - Court Interlock Device Total	15,300	1,760	13,540	12%	
Grand Total	5,373,769	1,163,582	4,210,187	22%	

District Court Grants

					Note Ref
Department	Budget	Actual	Bdgt-Act'l	% Used	
Old Courthouse Project					
Capital Outlay	47,880	13,400	34,480	28%	
2020 OVW DV Mentor Court - Grant Total	47,880	13,400	34,480	28%	

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

County-wide Property Tax Revenue by Fund

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	10,277,912	5,850,612	(4,427,300)	57%
13 Liability Insurance	1,331,045	735,699	(595,346)	55%
15 Justice Fund	37,919,137	20,958,921	(16,960,216)	55%
30 Airport	-	8	8	-
31 County Fair	-	149	149	-
32 Noxious Weed Cntrl	427,314	236,223	(191,091)	55%
33 Health District	1,428,087	792,529	(635,558)	55%
34 Historical Society	9,550	5,329	(4,221)	56%
35 Parks	709,809	392,027	(317,782)	55%
45 District Court	8,642,375	4,780,123	(3,862,253)	55%
46 Revaluation	3,880,942	2,148,979	(1,731,963)	55%
47 Emergency Medical System	3,806,169	2,114,056	(1,692,113)	56%
49 Aquifer Protection	454,517	261,295	(193,222)	57%
Grand Total	68,886,857	38,275,948	(30,610,909)	56%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
10 Gen Fund	Property Taxes, 2022 & Prior	-	6,558	6,558	
	Property Taxes, 2023	-	7,139	7,139	
	Property Taxes, 2024	-	53,341	53,341	
	Property Taxes, 2025	10,237,911	5,759,133	(4,478,778)	56.3%
	Special Assessment Taxes, 2022 & Prior	-	1,305	1,305	
	Spec'l Assmnt Taxes, 2023	-	267	267	
	Spec'l Assmnt Taxes, 2024	-	838	838	
	Spec'l Assmnt Taxes, 2025	-	9,476	9,476	
	Late Prop Tx Chrg & Int.	40,001	12,556	(27,445)	31.4%
10 General Fund Total		10,277,912	5,850,612	(4,427,300)	56.9%
13 Liab Ins	Property Taxes, 2022 & Prior	-	579	579	
	Property Taxes, 2023	-	763	763	
	Property Taxes, 2024	-	7,042	7,042	
	Property Taxes, 2025	1,328,045	725,916	(602,129)	54.7%
	Late Prop Tx Chrg & Int.	3,000	1,399	(1,601)	46.6%
13 Liability Insurance Total		1,331,045	735,699	(595,346)	55.3%
15 JF	Property Taxes, 2022 & Prior	-	23,584	23,584	
	Property Taxes, 2023	-	29,534	29,534	
	Property Taxes, 2024	-	212,153	212,153	
	Property Taxes, 2025	37,774,137	20,647,209	(17,126,928)	54.7%
	Late Prop Tx Chrg & Int.	145,000	46,441	(98,559)	32.0%
15 Justice Fund Total		37,919,137	20,958,921	(16,960,216)	55.3%
30 Airport	Property Taxes, 2022 & Prior	-	5	5	
	Late Prop Tx Chrg & Int.	-	3	3	
30 Airport Total		-	8	8	
31 CO Fair	Property Taxes, 2022 & Prior	-	106	106	
	Late Prop Tx Chrg & Int.	-	43	43	
31 County Fair Total		-	149	149	
32 NWC	Property Taxes, 2022 & Prior	-	272	272	
	Property Taxes, 2023	-	295	295	
	Property Taxes, 2024	-	2,386	2,386	
	Property Taxes, 2025	425,814	232,757	(193,057)	54.7%
	Late Prop Tx Chrg & Int.	1,500	514	(986)	34.2%
32 Noxious Weed Control Total		427,314	236,223	(191,091)	55.3%
33 Health Dist	Property Taxes, 2022 & Prior	-	1,132	1,132	
	Property Taxes, 2023	-	1,392	1,392	
	Property Taxes, 2024	-	9,479	9,479	
	Property Taxes, 2025	1,424,087	778,420	(645,667)	54.7%
	Late Prop Tx Chrg & Int.	4,000	2,106	(1,894)	52.6%
33 Health District Total		1,428,087	792,529	(635,558)	55.5%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges

Fund	Prop Tx Account	Budget	Actual	Difference	% Received
34 Hist Society	Property Taxes, 2022 & Prior	-	20	20	
	Property Taxes, 2023	-	23	23	
	Property Taxes, 2024	-	55	55	
	Property Taxes, 2025	9,550	5,209	(4,341)	54.5%
	Late Prop Tx Chrg & Int.	-	22	22	
34 Historical Society Total		9,550	5,329	(4,221)	55.8%
35 Parks	Property Taxes, 2022 & Prior	-	234	234	
	Property Taxes, 2023	-	402	402	
	Property Taxes, 2024	-	3,594	3,594	
	Property Taxes, 2025	708,209	387,102	(321,107)	54.7%
	Late Prop Tx Chrg & Int.	1,600	695	(905)	43.4%
35 Parks Total		709,809	392,027	(317,782)	55.2%
45 Dist Crt	Property Taxes, 2022 & Prior	-	5,085	5,085	
	Property Taxes, 2023	-	6,423	6,423	
	Property Taxes, 2024	-	45,620	45,620	
	Property Taxes, 2025	8,622,375	4,712,965	(3,909,410)	54.7%
	Late Prop Tx Chrg & Int.	20,000	10,030	(9,970)	50.1%
45 District Court Total		8,642,375	4,780,123	(3,862,253)	55.3%
46 Reval	Property Taxes, 2022 & Prior	-	2,379	2,379	
	Property Taxes, 2023	-	3,088	3,088	
	Property Taxes, 2024	-	24,251	24,251	
	Property Taxes, 2025	3,867,942	2,114,200	(1,753,742)	54.7%
	Late Prop Tx Chrg & Int.	13,000	5,061	(7,939)	38.9%
46 Revaluation Total		3,880,942	2,148,979	(1,731,963)	55.4%
47 EMS	Property Taxes, 2022 & Prior	-	2,323	2,323	
	Property Taxes, 2023	-	2,919	2,919	
	Property Taxes, 2024	-	21,045	21,045	
	Property Taxes, 2025	3,806,169	2,083,177	(1,722,992)	54.7%
	Late Prop Tx Chrg & Int.	-	4,592	4,592	
47 EMS Total		3,806,169	2,114,056	(1,692,113)	55.5%
49 Aquifer Prot	Special Assessment Taxes, 2022 & Prior	500	381	(119)	76.1%
	Spec'l Assmnt Taxes, 2023	2,000	558	(1,442)	27.9%
	Spec'l Assmnt Taxes, 2024	5,500	3,101	(2,399)	56.4%
	Spec'l Assmnt Taxes, 2025	444,517	256,568	(187,950)	57.7%
	Late Prop Tx Chrg & Int.	2,000	688	(1,312)	34.4%
49 Aquifer Protection Total		454,517	261,295	(193,222)	57.5%
Grand Total		68,886,857	38,275,948	(30,610,909)	55.6%

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Other Non-Property Tax Revenue by Fund

Non Property Tax Revenue				
Fund	Budget	Actual Amount	Difference	% Received
10 General Fund	22,667,025	4,006,938	(18,660,087)	18%
11 Replacement Resv	-	44,520	44,520	***
13 Liability Insurance	20,000	-	(20,000)	0%
14 Health Insurance	15,366,826	4,232,909	(11,133,917)	28%
15 Justice Fund	18,919,944	1,988,952	(16,930,992)	11%
154 Jail Commissary	380,000	122,289	(257,711)	32%
155 Sheriff Donation	59,124	153,104	93,980	259%
158 KCSO Drug Seizure	15,000	5,362	(9,638)	36%
18 Centennial Trail	50,000	75,000	25,000	150%
19 Tourism Promotion	1,000	-	(1,000)	0%
20 Public Transport	7,259,558	842,546	(6,417,012)	12%
30 Airport	1,850,145	388,566	(1,461,579)	21%
301 Airport Sewer Fund	90,000	40,498	(49,502)	45%
32 Noxious Weed	200	-	(200)	0%
35 Parks	(194,000)	55,205	249,205	-28% *
36 Snowmobile	74,500	-	(74,500)	0%
37 County Vessel	578,064	121,169	(456,895)	21%
38 Public Access	13,500	237	(13,263)	2%
45 District Court	2,365,596	454,877	(1,910,719)	19%
455 Court Interlock	14,500	2,958	(11,542)	20%
47 Emergency Medical Svc	261,653	15,296	(246,357)	6%
49 Aquifer Prot	100,000	25,000	(75,000)	25%
50 Construction Fund	2,668,530	(612,344)	(3,280,874)	-23% **
60 Solid Waste	19,534,355	7,267,450	(12,266,905)	37%
Grand Total	92,095,520	19,230,533	(72,864,987)	21%

* The parks budget shows as a negative because the board approved \$400,000 in fund balance to be used as grant match funds to be used in the construction of the Parks & Waterways new boat shed. Grant match is budgeted as a negative number, total budget for Parks excluding the grant match is \$206,000.

** Negative revenue balance is due to outstanding grant reimbursements from the prior year.

Kootenai County

UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Summary Cash Listing

From October 1, 2024 to September 30, 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	21,353,902	22,271,154	17,912,512	25,712,544	
11	Replacement Rsrv/Acquisition Fund	28,919,539	2,403,277	6,856,381	24,466,435	
12	Unemployment Insurance Fund	2,741,082	21,070,355	21,905,142	1,906,295	
13	Liability Insurance Fund	506,605	845,785	702,051	650,339	
14	Health Insurance Fund	1,599,381	5,104,657	5,626,059	1,077,979	
15	Justice Fund	12,644,632	29,321,200	17,649,759	24,316,073	
154	Jail Commissary Fund	732,139	156,093	416,687	471,545	
155	Sheriff Donation Fund	105,677	47,070	9,882	142,865	
158	Drug Seizure - KCSO Patrol Fund	83,349	5,441	4,134	84,657	
18	Centennial Trail Fund	309,017	100,000	-	409,017	
19	Tourism Promotion Fund	978	-	-	978	
20	Public Transportation Fund	395,068	489,802	485,498	399,372	
21	ARPA Recovery Funds	357,940	-	357,940	-	
30	Airport Fund	3,094,924	684,657	1,156,868	2,622,712	
301	Airport Sewer Fund	384,351	39,952	16,725	407,579	
31	County Fair Fund	55,539	152	-	55,691	
32	Noxious Weed Fund	26,517	248,775	95,469	179,822	
33	Health District Fund	381,194	837,558	368,271	850,481	
34	Historical Society Fund	31,780	5,329	2,100	35,010	
35	Parks and Recreation Fund	893,634	427,400	293,070	1,027,964	
36	Snowmobile Fund	35,830	54,809	8,665	81,974	
37	County Vessel Fund	271,562	311,977	140,667	442,872	
38	Public Access Fund	29,590	237	-	29,827	
40	Indigent Fund	-	-	-	-	
43	Resort Sales Tax Fund	-	-	-	-	
45	District Court Fund	3,628,738	5,724,220	2,829,090	6,523,869	
455	Court Interlock Fund	88,900	2,958	16,760	75,098	
46	Revaluation Fund	2,057,084	2,321,579	1,009,803	3,368,860	
47	Emergency Management Fund	19,398	2,209,545	169,059	2,059,884	
49	Aquifer Protection Dstr Fund	1,364,235	286,295	156,144	1,494,387	
50	Construction Fund	-	339,232	1,206,432	(867,200)	(*)
60	Solid Waste Fund	43,938,178	8,010,280	6,080,400	45,868,059	
862	Sheriff Evidence Trust Fund	52,577	17,171	-	69,748	
880	PA Civil Forfeiture Trust Fund	32,007	-	968	31,038	

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

**Kootenai County
Summary of Fund Balances 2025**

Fund #	Fund Title	Unaudited FY 2025*	Restricted	Limitations & Planned Uses			Unassigned Fund Balance
				FY26 Budgeted for Operations	FY26 Budgeted Cap Project Carry overs	Assigned	
10	General Fund	23,261,294	3,370,472	-	349,287	228,343	19,313,192
11	Replacement Reserve/Acquisition	26,252,965	346,135	2,666,445	4,905,095	18,335,290	-
12	PR Payable	-	-	-	-	-	-
13	Liability Insurance Fund	508,714	508,714	-	-	-	-
14	Health Insurance Fund	-	-	-	-	-	-
15	Justice Fund	15,731,753	1,037,055	1,317,288	10,554	-	13,366,856
154	Jail Commissary	764,763	764,763	-	-	-	-
155	Sheriff Donation	-	-	-	-	-	-
158	Sheriff Drug Seizure	83,717	83,717	-	-	-	-
18	Centennial Trail	309,017	284,017	-	25,000	-	-
19	Tourism Promotion Fund	978	978	-	-	-	-
20	Public Transportation Fund	-	2,853	-	-	-	(2,853)
21	ARPA Recovery Funds	-	-	-	-	-	-
30	Airport Fund	3,616,891	3,506,495	-	110,396	-	-
301	Airport Sewer Fund	380,607	151,734	-	228,873	-	-
31	County Fair Fund	55,569	55,569	-	-	-	-
32	Noxious Weeds	42,065	42,065	-	-	-	-
33	Health District Fund	384,165	384,165	-	-	-	-
34	Historical Society Fund	31,802	31,802	-	-	-	-
35	Parks & Recreation Fund	859,884	859,884	-	-	-	-
36	Snowmobile Fund	93,819	93,819	-	-	-	-
37	County Vessel Fund	506,781	506,781	-	-	-	-
38	Public Access Contribution Fund	29,590	29,590	-	-	-	-
40	Indigent Fund	-	-	-	-	-	-
45	District Court Fund	3,519,204	3,519,204	-	-	-	-
455	Court Interlock Fund	88,900	88,900	-	-	-	-
46	Revaluation Fund	2,030,650	2,030,650	-	-	-	-
47	Emergency Medical Services Fund	69,291	69,291	-	-	-	-
49	Aquifer Protection District Fund	1,255,033	1,255,033	-	-	-	-
50	General Construction Fund	-	-	-	-	-	-
60	Solid Waste Disposal Fund (Net of Capital Assets)	34,695,123	6,996,755	-	8,274,771	-	19,423,597
Totals		114,572,576	26,020,443	3,983,733	13,903,976	18,563,633	52,100,792
Fund Balance w/o Solid Waste		79,877,453	19,023,688	3,983,733	5,629,205	18,563,633	32,677,195

Kootenai County
UNAUDITED - Through 1st Quarter FY 2026 ending December 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	23,261,294	10,140,251	(7,998,681)	2,141,570	25,402,864	
11 Replacement Resv/Acq	26,252,965	(401,399)	(1,431,931)	(1,833,330)	24,419,635	
13 Liability Insurance	508,714	843,676	(702,051)	141,625	650,339	
14 Health Insurance	-	4,232,909	(5,442,591)	(1,209,682)	(1,209,682)	(**)
15 Justice Fund	15,731,753	24,214,776	(14,850,863)	9,363,912	25,095,666	
154 Jail Commissary	764,763	(277,711)	(15,508)	(293,218)	471,545	
155 Sheriff Donation	-	152,704	(9,369)	143,335	143,335	
158 Sheriff Drug Seizure	83,717	5,362	(3,996)	1,366	85,084	
18 Centennial Trail	309,017	100,000	-	100,000	409,017	
19 Tourism Promo	978	-	-	-	978	
20 Public Transport	-	842,546	(503,888)	338,658	338,658	
30 Airport	3,616,891	489,817	(1,021,554)	(531,737)	3,085,154	
301 Airport Sewer Fund	380,607	40,498	(14,041)	26,458	407,065	
31 County Fair	55,569	122	-	122	55,691	
32 Noxious Weed Ctrl	42,065	236,747	(98,990)	137,757	179,822	
33 Health District	384,165	834,588	(368,271)	466,317	850,481	
34 Historical Society	31,802	3,207	-	3,207	35,010	
35 Parks	859,884	453,695	(285,515)	168,180	1,028,064	
36 Snowmobile	93,819	(225)	(11,620)	(11,845)	81,974	
37 County Vessel	506,781	124,784	(188,567)	(63,783)	442,998	
38 Public Access	29,590	237	-	237	29,827	
45 District Court	3,519,204	5,427,868	(2,518,306)	2,909,563	6,428,766	
455 Court Interlock	88,900	(12,042)	(1,760)	(13,802)	75,098	
46 Revaluation	2,030,650	2,214,810	(876,599)	1,338,210	3,368,860	
47 Emergency Medical Services	69,291	2,140,132	(2,209,423)	(69,291)	-	
49 Aquifer Protection	1,255,033	248,834	(23,060)	225,773	1,480,806	
50 Construction	-	(612,344)	(254,856)	(867,200)	(867,200)	(*)
60 Solid Waste	34,695,123	6,278,336	(3,332,237)	2,946,099	37,641,222	
Grand Total	114,572,576	57,722,178	(42,163,678)	15,558,500	130,131,076	

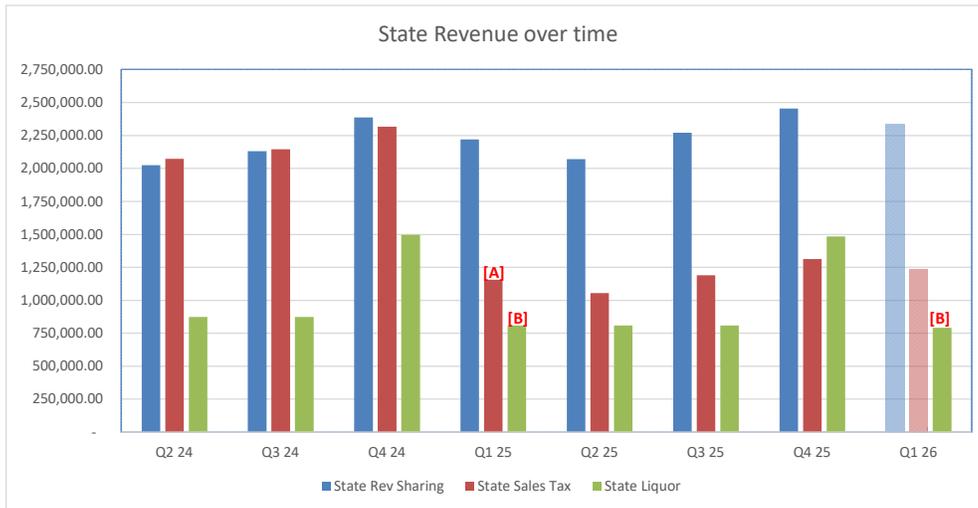
(*) Deficit fund balances due to pending grant reimbursement requests.

(**) Health Insurance claims exceed health insurance payroll deductions.

Kootenai County
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025
State Revenue Sharing and Interest - Prior Year and Quarter-to-date
(See over budget warnings on pages 27-30)

State Revenue Sharing and Interest	2025			2026			Bdgt to Actl after Q1 payment
	Budgeted	Actual	Bdgt to Actl	Budgeted	Actual	Bdgt to Actl	
4302 - State Revenue Sharing [1]	8,698,600	9,017,974	319,374	8,810,200	-	(8,810,200)	(6,475,561)
4303 - State Sales Tax [1]	4,492,700	4,708,720	216,020	4,576,200	8,042	(4,568,158)	(3,334,984)
4306 - State Liquor Apportionment [B]	4,046,755	3,910,616	(136,139)	3,965,820	791,411	(3,174,409)	(3,174,409)
4820 - Interest	4,541,290	6,498,928	1,957,638	5,520,000	940,208	(4,579,792)	(4,579,792)
4821 - Unrealized Market Gain/(Loss) on Investments	-	412,844	412,844	-	215,129	215,129	215,129
Total State Revenue Sharing and Interest	21,779,345	24,549,082	2,769,737	22,872,220	1,954,791	(20,917,429)	(17,349,615)

[1] As of December 31, 2025 no Q1 payments of FY26 state revenue sharing or sales tax revenue has been received from the State of Idaho. Q1 payments were received in late January 2026, and are reflected in the table below.



[A] Decrease in State Sales tax starting in Q1 25 is related to the decrease in Sales Tax that was allocated towards Public Defender. Public Defender Services were transferred to State control effective 10/1/2025.

[B] State Liquor revenue is received in 4 equal payments and then "trued up" to actual in Q4 as it is based on a proportional share of the counties revenue generated from liquor.

Q1 State Revenue received in Jan.	
Revenue Sharing	2,334,639.50
Sales Tax	1,233,174.65

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Departments that have used more than 32% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2026		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments:						
001 Elected Offcl	Personnel Expenses	879,005	216,331	662,674	25%	
	Operating Expenses (B Budget)	37,153	4,876	32,277	13%	
	Capital Outlay	32,763	15,454	17,309	47%	[A]
001 Elected Offcl Total		948,921	236,661	712,260	25%	
002 Department	Personnel Expenses	6,802,200	1,607,211	5,194,989	24%	
	Operating Expenses (B Budget)	4,945,807	146,655	4,799,152	3%	
	Capital Outlay	203,002	125,802	77,200	62%	[B]
002 Department Total		11,951,009	1,879,669	10,071,340	16%	
020 Comm Develop	Personnel Expenses	4,244,623	1,021,418	3,223,205	24%	
	Operating Expenses (B Budget)	478,444	47,971	430,473	10%	
	Capital Outlay	32,000	30,341	1,659	95%	[C]
020 Comm Develop Total		4,755,067	1,099,730	3,655,337	23%	
040 IT	Personnel Expenses	1,929,128	466,129	1,462,999	24%	
	Operating Expenses (B Budget)	2,018,909	701,481	1,317,428	35%	[D]
	Capital Outlay	78,446	2,819	75,627	4%	
	Debt Services	87,735	87,734	1	100%	[E]
040 IT Total		4,114,218	1,258,163	2,856,055	31%	
053 Liability Ins	Operating Expenses (B Budget)	1,461,115	702,051	759,064	48%	[F]
053 Liability Ins Total		1,461,115	702,051	759,064	48%	
056 Health Ins	Operating Expenses (B Budget)	15,295,995	5,442,411	9,853,584	36%	[G]
	Debt Services	60,771	-	60,771	0%	
056 Health Ins Total		15,356,766	5,442,411	9,914,355	35%	
060 Public Defndr	Operating Expenses (B Budget)	44,000	13,029	30,971	30%	
	Debt Services	226,498	75,124	151,374	33%	[H]
060 Public Defndr Total		270,498	88,152	182,346	33%	
101 Airport	Personnel Expenses	1,166,913	271,199	895,714	23%	
	Operating Expenses (B Budget)	1,320,849	339,764	981,085	26%	
	Capital Outlay	1,124,269	424,631	699,638	38%	[I]
101 Airport Total		3,612,031	1,035,594	2,576,437	29%	

Over Budget Explanation:

[A] **BOCC, Administrative:** Capital - Budgeted; \$15.5k in expenses represent the 50% downpayment for the new A/V system upgrade.

[B] **BOCC, Departments:** This section contains expenses from Noxious Weeds, Parks, & Solid Waste. Budgeted - [L] Noxious Weeds (\$15k) and [N] Parks (\$18.7k) combined with [K] Waterways (\$15k) for the purchase of a new truck. [N] Parks has also spent \$61.6k on the Twin Lakes boat launch project. Budgeted/Overspent - [O] Solid Waste purchased new cameras for rural sites, budget has been exceeded by \$15.6k.

[C] **BOCC, Community Development:** Capital - Budgeted; \$30.3k spent on new vehicle.

[D] **BOCC, IT:** Operating - Budgeted; Upfront annual purchases of training for staff and annual service contracts have put travel and maintenance categories at 46% and 85% spent, respectively.

[E] **BOCC, IT:** Debt - Budgeted; Annual SBITA lease expenses.

[F] **BOCC, Liability Insurance:** Operating - Budgeted; 1st half of county wide insurance payment.

[G] **BOCC, Health Insurance:** Operating - Client travel expenses (Edison) overspent by \$7k and medical claims are trending high, currently at 39% spent. Prepaid expenses for Alliant admin (\$10.7k) and PMR expenses (\$104.7k) were included the quarterly amount.

[H] **BOCC, Public Defender:** Debt - Budgeted; Building lease was prepaid for January in December.

[I] **BOCC, Airport:** Capital - Budgeted or Pre-Grant; ARFF truck project required a 50% deposit upfront (\$365.8k paid), Budgeted upfitting for new airport trucks currently 39% spent, and \$15.5k in pre-grant engineering services.

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Departments that have used more than 32% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2026		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
BOCC Departments (Continued):						
132 AMP	Personnel Expenses	1,452,292	363,727	1,088,565	25%	
	Operating Expenses (B Budget)	171,562	11,825	159,737	7%	
	Debt Services	13,519	12,618	901	93%	[J]
132 AMP Total		1,637,373	388,169	1,249,204	24%	
155 Waterways	Personnel Expenses	210,479	46,595	163,884	22%	
	Operating Expenses (B Budget)	137,778	29,900	107,878	22%	
	Capital Outlay	15,000	15,000	-	100%	[K]
155 Waterways Total		363,257	91,496	271,761	25%	
32.1.002.3 - Noxious Weeds Operations						
	Personnel Expenses	326,745	79,549	247,196	24%	
	Operating Expenses (B Budget)	102,026	4,442	97,584	4%	
	Capital Outlay	15,000	15,000	-	100%	[L]
32.1.002.3 - Noxious Weeds Operations Total		443,771	98,990	344,781	22%	
35.1.002.3 - Parks General Operations						
	Personnel Expenses	575,613	131,387	444,226	23%	
	Operating Expenses (B Budget)	148,860	70,509	78,351	47%	[M]
	Capital Outlay	25,000	5,589	19,411	22%	
35.1.002.3 - Parks General Operations Total		749,473	207,485	541,988	28%	
35.1.002.3.153 - Parks Operations - Boat Launch						
	Operating Expenses (B Budget)	88,289	1,459	86,830	2%	
	Capital Outlay	150,002	76,571	73,431	51%	[N]
35.1.002.3.153 - Parks Operations - Boat Launch Total		238,291	78,030	160,261	33%	
60.1.002.2 - Solid Waste Administration						
	Personnel Expenses	292,509	70,246	222,263	24%	
	Operating Expenses (B Budget)	4,563,362	67,746	4,495,616	1%	
	Capital Outlay	13,000	28,642	(15,642)	220%	[O]
60.1.002.2 - Solid Waste Administration Total		4,868,871	166,634	4,702,237	3%	
Clerk Departments:						
201 - Auditor						
	Personnel Expenses	2,139,272	498,615	1,640,657	23%	
	Operating Expenses(B-Bdgt)	148,920	7,383	141,537	5%	
	Debt Services	30,000	30,000	-	100%	[P]
201 - Auditor Total		2,318,192	535,998	1,782,194	23%	

Over Budget Explanation:

[J] BOCC, AMP: Debt - Budgeted; Annual lease expense for tasers.

[K] BOCC, Waterways: See tickmark [B]

[L] BOCC, Noxious Weeds: See tickmark [B]

[M] BOCC, Parks Operations: Vehicle repairs (boat) has been fully spent, mostly for seasonal maintenance. Utilities has been 53% spent, primarily spent on (1) annual subscription costs for cellular tracking devices on their equipment and (2) periodic outhouse pumpouts. Other minor repairs/renovations also 62% spent as of 12/31/2025.

[N] BOCC, Parks Operations - Boat Launch: See tickmark [B]

[O] BOCC, Solid Waste: See tickmark [B]

[P] Clerk, Auditor: Debt - Budgeted; Annual debtbook lease subscription.

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Departments that have used more than 32% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2026		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	

Clerk Departments (Continued):

205 - Elections						
	Personnel Expenses	500,868	130,421	370,447	26%	
	Operating Expenses(B-Bdgt)	485,233	198,521	286,712	41%	[Q]
	Capital Outlay	2,000,941	-	2,000,941	0%	
	Debt Services	31,590	31,590	-	100%	[R]
205 - Elections Total		3,018,632	360,532	2,658,100	12%	

10.2.245.3 - County Assistance Operations						
	Personnel Expenses	87,256	21,219	66,037	24%	
	Operating Expenses(B-Bdgt)	29,004	11,408	17,596	39%	[S]
10.2.245.3 - County Assistance Operations Total		116,260	32,627	83,633	28%	

45.2.221.3 - District Court Clerk						
	Personnel Expenses	5,890,729	1,341,342	4,549,387	23%	
	Operating Expenses(B-Bdgt)	29,070	15,142	13,928	52%	[T]
45.2.221.3 - District Court Clerk Total		5,919,799	1,356,484	4,563,315	23%	

Sheriff Departments:

001 - Elected Offcl						
	Personnel Expenses	2,013,484	485,093	1,528,391	24%	
	Operating Expenses (B Budget)	592,178	125,970	466,208	21%	
	Capital Outlay	26,683	11,995	14,688	45%	[U]
	Debt Services	199,000	-	199,000	0%	
001 - Elected Offcl Total		2,831,345	623,058	2,208,287	22%	

124 - 911 - Enhncd Sys						
	Personnel Expenses	775,677	168,007	607,670	22%	
	Operating Expenses (B Budget)	881,061	334,645	546,416	38%	[V]
	Capital Outlay	332,118	-	332,118	0%	
	Debt Services	129,884	50,372	79,512	39%	[W]
124 - 911 - Enhncd Sys Total		2,118,740	553,025	1,565,715	26%	

604 - Animal Cntrl						
	Personnel Expenses	270,399	67,501	202,898	25%	
	Operating Expenses (B Budget)	35,432	1,970	33,462	6%	
	Capital Outlay	58,493	51,362	7,131	88%	[X]
604 - Animal Cntrl Total		364,324	120,833	243,491	33%	

605 - Patrol						
	Personnel Expenses	11,570,022	2,836,122	8,733,900	25%	
	Operating Expenses (B Budget)	881,185	340,482	540,703	39%	[Y]
	Capital Outlay	52,445	7,853	44,592	15%	
	Debt Services	70,888	-	70,888	0%	
605 - Patrol Total		12,574,540	3,184,457	9,390,083	25%	

Over Budget Explanation:

[Q] Clerk, Elections: Operating - Budgeted; Annual equipment/software maintenance contract, \$36.1k and new polling location supply boxes with carts, \$15.8k.

[R] Clerk, Elections: Debt - Budgeted; Annual elections software license cost.

[S] Clerk, County Assistance: Operating - Burial & Cremation expenses trending higher than budget, \$11k or 43% spent.

[T] Clerk, District Court Clerks: Operating - Budgeted; IICM conference expenses have travel and professional expenses budget 90% spent.

[U] Sheriff, Administrative: Capital - Budgeted; Equipment purchase.

[V] Sheriff, E911: Operating - Budgeted; Annual maintenance & repairs contract.

[W] Sheriff, E911: Debt - Budgeted; Annual Everbridge lease cost.

[X] Sheriff, Animal Control: Capital - Budgeted; New truck purchase.

[Y] Sheriff, Patrol: Operating - Budgeted; New equipment purchases including new vests, rifles & scopes (\$41k). Vehicle maintenance & repairs 61% spent, \$24.7k. Ammunition/gun supplies 86% spent, \$84.9k.

Budget Status Report
Over Budget Department Warnings
UNAUDITED - Through 1st Quarter FY 2026 ending December 31, 2025

Departments that have used more than 32% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2026		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
Sheriff Departments (Continued):						
620 - Detective						
	Personnel Expenses	2,753,947	690,530	2,063,417	25%	
	Operating Expenses (B Budget)	94,236	37,437	56,799	40%	[Z]
	Capital Outlay	54,000	35,872	18,128	66%	[AA]
620 - Detective Total		2,902,183	763,839	2,138,344	26%	
625 - Drivers Lic						
	Personnel Expenses	1,023,732	239,770	783,962	23%	
	Operating Expenses (B Budget)	48,370	20,367	28,003	42%	[AB]
625 - Drivers Lic Total		1,072,102	260,137	811,965	24%	
650 - Maint						
	Personnel Expenses	815,164	171,478	643,686	21%	
	Operating Expenses (B Budget)	446,222	180,509	265,713	40%	[AC]
	Capital Outlay	200,395	-	200,395	0%	
650 - Maint Total		1,461,781	351,987	1,109,794	24%	
685 - Rec Safety						
	Personnel Expenses	84,636	2,325	82,311	3%	
	Operating Expenses (B Budget)	130,920	25,733	105,187	20%	
	Capital Outlay	69,650	69,217	433	99%	[AD]
685 - Rec Safety Total		285,206	97,275	187,931	34%	

Over Budget Explanation:

[Z] Sheriff, Detective: Operating - Budgeted; Annual maintenance agreements, \$29.1k.

[AA] Sheriff, Detective: Capital - Budgeted; Purchase of new vehicle with upfitting.

[AB] Sheriff, Driver's License: Operating - Budgeted; Annual Qless software subscription fee, \$16.1k

[AC] Sheriff, Maintenance: Operating - Budgeted; HVAC service contract \$12.8k, non-capital equipment 59% spent (\$18.9k), janitorial 40% spent (\$27.9k, January prepaid in December).

[AD] Sheriff, Rec Safety: Capital - Budgeted; New snowmobile (\$12.1k) and Sonar system (\$52.7k).

Kootenai County
Schedule of Grant Activity, through December 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	Org Set		
				*Including Match	*Including Match		Sent	Due			
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-057 AIP 57 SRE PEMB (Phase III)	\$322,200	Hard-Dollar State	\$17,900 \$17,900	\$0	\$358,000	6/2/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/6/2022 - 9/6/2026 50.1.101.4.832	
100% Funds Used											
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-058 AIP 58 Runway 6/24 (Phasell)	\$4,742,610	Hard-Dollar State	\$263,478 \$263,478	\$0	\$5,269,567	12/23/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	6/13/2023 - 6/13/2027 50.1.101.4.834	
100% Funds Used											
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	10/21/2025	9/30/2025 10/31/2025	_____	8/8/2023 - 8/8/2027 50.1.101.4.836	
100% Funds Used											
AIP Gaston Patterson/Kim Stevenson	ID Transportation Dept L238COE SP-COE-01 SRE Building	\$300,000		\$0	\$904	\$299,096	8/2/2024	12/31/2025 1/31/2026	3/31/2026 4/30/2026	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	\$194,303	\$677,649	12/23/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	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	\$0	\$4,278,611	8/15/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/9/2024 - 9/9/2028 50.1.101.4.838	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-063 AIP 63 Taxiway A - ARFF - MALSR	\$496,968	Hard-Dollar State	\$13,078 \$13,078	\$4,943	\$518,181	8/15/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	5/27/2025 - 5/27/2029 50.1.101.4.839	
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-064 AIP 64 Taxiway B3, C, D, G, H, L & N Lighting	\$551,648	Hard-Dollar State	\$14,517 \$14,517	\$533,774	\$46,908	12/23/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/18/2025 - 9/18/2029 50.1.101.4.812	
AIP Gaston Patterson/Kim Stevenson	ID Transportation Dept F258COE SP-AIP-64 Rehab RWMIRL Lights, RWs 2, 20, PAPI Lights	\$570,000		\$0	\$517,720	\$52,280	_____	12/31/2025 1/31/2026	3/31/2026 4/30/2026	7/29/2025 - 6/30/2028 50.1.101.4.811	
BOCC Chad Ingle	US Dept of Transportation ID-2020-008-00 FTA Grant 2020-008 - CARES Act	\$4,547,613		\$0	\$2,791,750	\$1,755,863	11/6/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	4/30/2020 - 9/30/2026 20.1.070.4.026	
BOCC Chad Ingle	US Dept of Transportation ID-2023-019-00 FTA Grant 2023-019 - ADP	\$80,000	Hard-Dollar/ In-Kind	\$20,000	\$0	\$100,000	11/6/2025	9/30/2025 10/31/2025	_____	9/1/2023 - 12/31/2025 20.1.070.4.032	
100% Funds Used											
BOCC Chad Ingle	US Dept of Transportation ID-2023-022-00 FTA Grant 2023-022 - FR Para Ops	\$3,900,582	Hard-Dollar/ In-Kind	\$3,075,698	\$3,282,941	\$3,693,339	11/6/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/1/2023 - 12/29/2026 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	\$0	\$162,500	11/6/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/1/2023 - 3/31/2026 20.1.070.4.031	
100% Funds Used											
BOCC Chad Ingle	US Dept of Transportation ID-2024-031-00 FTA Grant 2024-031 - Training	\$7,200	Hard-Dollar/ In-Kind	\$1,800	\$4,466	\$4,534	11/6/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/9/2024 - 9/30/2026 20.1.070.4.035	
BOCC Chad Ingle	US Dept of Transportation ID-2024-032-00 FTA Grant 2024-032 - Planning	\$62,400	Hard-Dollar/ In-Kind	\$15,600	\$0	\$78,000	11/20/2025	9/30/2025 10/31/2025	_____	9/9/2024 - 4/30/2026 20.1.070.4.018	
100% Funds Used											

Kootenai County
Schedule of Grant Activity, through December 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	Org Set	
				*Including Match	*Including Match		Sent	Due		
BOCC Chad Ingle	US Dept of Transportation ID-2025-023-00 FTA Grant 2025-023 - FR Para Ops	\$30,446	Hard-Dollar/ In-Kind	\$30,446	\$33,830	\$27,062	—	12/31/2025 1/31/2026	3/31/2026 4/30/2026	8/25/2025 - 6/30/2026 20.1.070.4.038
BOCC Chad Ingle COMPLETE	ID Transportation Dept ID-2020-026 / O2270KC ITD-5310 Purchase of Service FY23-24	\$181,000	Hard-Dollar/ In-Kind	\$45,250	\$0	\$226,250	10/31/2025	9/30/2025 10/31/2025	—	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	12/31/2025 1/31/2026	Variable	10/1/2021 - 9/30/2027 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-2023-009 / C2373KC ITD-5310 Para Buses	\$124,000	Hard-Dollar/ In-Kind	\$31,000	\$155,000	\$0	—	12/31/2025 1/31/2026	Variable	10/1/2022 - 9/30/2027 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-2023-009 / C2373K2 ITD-5310 Para Buses	\$170,000	Hard-Dollar/ In-Kind	\$42,500	\$212,500	\$0	—	12/31/2025 1/31/2026	Variable	10/1/2022 - 9/30/2027 20.1.070.4.010
BOCC Chad Ingle	ID Transportation Dept ID-2025-007 / O2573KC ITD-5310 Purchase of Service FY25-26	\$160,000	Hard-Dollar/ In-Kind	\$40,000	\$163,140	\$36,860	10/31/2025	12/31/2025 1/31/2026	Variable	10/1/2024 - 9/30/2026 20.1.070.4.010
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	12/31/2025 1/31/2026	Variable	10/1/2022 - 9/30/2027 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	\$47,588	\$71,162	11/4/2025	12/31/2025 1/31/2026	Variable	6/1/2023 - 9/30/2027 20.1.070.4.039
BOCC Michelle George	ID State Historical Society FY26 CEG FY26 Community Enhancement Grant	\$2,500	Hard-Dollar	\$5,100	\$7,600	\$0	—	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/30/2025 - 5/15/2026 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	10/15/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	8/21/2023 - 12/31/2026 10.2.205.4.227
ELECTIONS Asa Gray	ID Secretary of State EAC-ELSEC18ID 2024 HAVA Elections Security	\$21,937		\$0	\$21,937	\$0	—	12/31/2025 1/31/2026	3/31/2026 4/30/2026	8/13/2024 - 12/31/2026 10.2.205.4.228
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY24-Sub Abuse Substance Abuse Prevention	\$6,353		\$0	\$406	\$5,947	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	\$4,246		\$0	\$337	\$3,909	6/9/2025	6/30/2025 7/31/2025	—	7/1/2024 - 6/30/2025 10.7.137.4.137
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY26-Sub Abuse Substance Abuse Prevention	\$6,644		\$0	\$6,644	\$0	—	12/31/2025 1/31/2026	3/31/2026 4/30/2026	7/1/2025 - 6/30/2026 10.7.137.4.137
OEM Tiffany Westbrook	ID Dept of Lands 22HFR1-Kootenai 2022 WUI HFR Canfield Natural Area	\$155,000		\$0	\$22,837	\$132,163	6/17/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	7/23/2023 - 11/30/2025 10.6.114.4.107

Kootenai County
Schedule of Grant Activity, through December 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	Org Set	
				*Including Match	*Including Match		Sent	Due		
OEM Tiffany Westbrook	ID Dept of Lands 23WFM-Kootenai 2023 WUI WFM Tubbs Hill	\$240,000	Hard-Dollar/ In-Kind	\$24,000	\$126,562	\$137,438	12/31/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	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	\$252,831	\$169	---	12/31/2025 1/31/2026	3/31/2026 4/30/2026	4/8/2025 - 11/30/2027 10.6.114.4.119
OEM Tiffany Westbrook	ID Dept of Lands 25JC-Kootenai 2025 WUI Joint Chiefs	\$322,710		\$0	\$322,710	\$0	---	12/31/2025 1/31/2026	3/31/2026 4/30/2026	10/28/2025 - 11/30/2028 10.6.114.4.109
OEM Tiffany Westbrook	ID Dept of Lands 25IRAP-Kootenai 2025 WUI IRAP Landowner Assistance	\$450,000		\$0	\$450,000	\$0	---	12/31/2025 1/31/2026	3/31/2026 4/30/2026	1/1/2026 - 11/30/2028 10.6.114.4.112
OEM Tiffany Westbrook	ID Dept of Lands 26-SSDirect3 2026 SS Hayden Creek Elementary	\$15,000		\$0	\$15,000	\$0	---	12/31/2025 1/31/2026	3/31/2026 4/30/2026	10/14/2025 - 6/10/2026 10.6.114.4.111
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2022-EP-00005 2022 EMPG	\$117,723	Hard-Dollar	\$112,812	\$3,629	\$226,906	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 EMS-2023-EP-00003 2023 EMPG	\$100,356	Hard-Dollar	\$100,356	\$0	\$200,712	11/6/2024	12/31/2025 1/31/2026	3/31/2026 4/30/2026	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	\$3,660	\$224,797	12/16/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	9/1/2023 - 2/28/2026 10.6.114.4.124
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2024-EP-05001 2024 EMPG	\$90,561	Hard-Dollar	\$90,561	\$0	\$181,121	---	12/31/2025 1/31/2026	3/31/2026 4/30/2026	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	\$23,445	\$191,284	12/16/2025	12/31/2025 1/31/2026	3/31/2026 4/30/2026	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	\$73,810	\$346,175	9/2/2025	12/31/2025 1/31/2026	3/4/2026 4/30/2026	7/25/2023 - 3/4/2026 50.1.001.4.840
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec RT26-1-28-3 Centennial Trail Asphalt Replacement Phase 1 of 2	\$150,000	Hard-Dollar	\$100,000	\$250,000	\$0	---	12/31/2025 1/31/2026	3/4/2026 4/30/2026	8/20/2025 - 6/30/2026 18.1.004.4.152
PARKS & WATERWAYS Nick Snyder	ID Dept of Parks & Rec WW26-1-28-1 WIF-Boat Garage Replacement	\$700,000	Hard-Dollar	\$550,000	\$1,219,322	\$30,678	---	12/31/2025 1/31/2026	3/4/2026 4/30/2026	7/1/2025 - 6/30/2026 50.1.155.4.880
SHERIFF Stephanie Drobny	Dept of Agriculture 2025 Invasive Species Invasive Species	\$263,938		\$0	\$224,629	\$39,309	8/15/2025	10/31/2025 11/30/2025	---	6/1/2025 - 10/31/2025 15.6.605.4.621
GRAND TOTALS		\$25,737,754 Total Grant Fund Awards		\$5,722,507 Total Grant Match	\$11,137,337 Total Remaining Funds	\$20,379,313 Total Current Expenses				