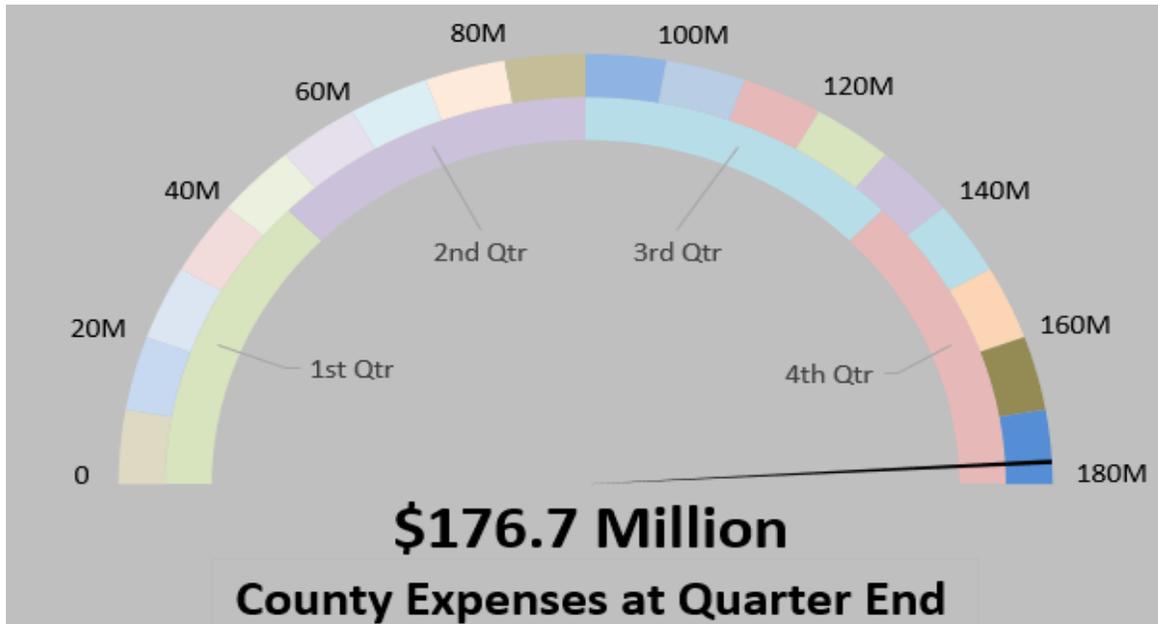


# Kootenai County

## 4th Quarter FY 2025 - UNAUDITED

### Budget Status Report

### September 30, 2025



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## Kootenai County Clerk Jennifer Locke

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

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Coeur d'Alene, ID 83816-9000

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

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October 30, 2025

To: Elected Officials

From: Auditor's Office

### 4<sup>th</sup> Quarter FY 2025 Budget Status Report

Per Idaho Code §31-1611, enclosed is the Fourth Quarter Fiscal Year 2025 Budget Status Report for your review. FY 2025 remains open to year-end closing transactions. Therefore, budgeted or actual amounts may differ significantly from the Annual Comprehensive Financial Statements released after this report. The Auditor's office prepares this document on a quarterly basis and will routinely send hardcopies to elected officials. This report is also available on the Clerk's Financial Reports on the County website, [www.kcgov.us](http://www.kcgov.us).

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

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

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

Jennifer Locke, Clerk

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

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

<b>Elected Official</b>	<b>Expense Classification</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actual</b>	<b>% Used</b>
<b>1 BOCC</b>					
	Personnel Expenses	23,141,500	22,435,977	705,523	97%
	Operating Expenses (B Budget)	40,696,068	36,981,658	3,714,410	91%
	Capital Outlay	4,927,623	2,223,002	2,704,621	45%
	Debt Services	402,252	404,703	(2,451)	101%
<b>1 BOCC Total</b>		<b>69,167,443</b>	<b>62,045,340</b>	<b>7,122,103</b>	<b>90%</b>
<b>2 Clerk</b>					
	Personnel Expenses	8,571,573	8,398,087	173,486	98%
	Operating Expenses (B Budget)	607,787	543,385	64,402	89%
	Debt Services	164,049	165,549	(1,500)	101%
<b>2 Clerk Total</b>		<b>9,343,409</b>	<b>9,107,022</b>	<b>236,387</b>	<b>97%</b>
<b>3 Treasurer</b>					
	Personnel Expenses	885,211	795,116	90,095	90%
	Operating Expenses (B Budget)	519,592	250,431	269,161	48%
<b>3 Treasurer Total</b>		<b>1,404,803</b>	<b>1,045,547</b>	<b>359,256</b>	<b>74%</b>
<b>4 Assessor</b>					
	Personnel Expenses	6,228,196	5,927,166	301,030	95%
	Operating Expenses (B Budget)	771,875	327,289	444,586	42%
	Capital Outlay	40,000	40,000	-	100%
	Debt Services	72,575	72,575	0	100%
<b>4 Assessor Total</b>		<b>7,112,646</b>	<b>6,367,029</b>	<b>745,617</b>	<b>90%</b>
<b>5 Coroner</b>					
	Personnel Expenses	597,206	611,850	(14,644)	102%
	Operating Expenses (B Budget)	444,240	234,392	209,848	53%
<b>5 Coroner Total</b>		<b>1,041,446</b>	<b>846,242</b>	<b>195,204</b>	<b>81%</b>
<b>6 Sheriff</b>					
	Personnel Expenses	37,719,319	38,614,164	(894,845)	102%
	Operating Expenses (B Budget)	10,365,441	10,155,913	209,528	98%
	Capital Outlay	1,328,335	1,125,666	202,669	85%
	Debt Services	942,216	942,215	1	100%
<b>6 Sheriff Total</b>		<b>50,355,311</b>	<b>50,837,957</b>	<b>(482,646)</b>	<b>101%</b>
<b>7 Prosecuting Attorney</b>					
	Personnel Expenses	8,285,000	7,855,555	429,445	95%
	Operating Expenses (B Budget)	498,284	309,355	188,929	62%
<b>7 Prosecuting Attorney Total</b>		<b>8,783,284</b>	<b>8,164,910</b>	<b>618,374</b>	<b>93%</b>
<b>8 District Court</b>					
	Personnel Expenses	3,701,921	3,685,576	16,345	100%
	Operating Expenses (B Budget)	1,307,061	944,520	362,541	72%
<b>8 District Court Total</b>		<b>5,008,982</b>	<b>4,630,096</b>	<b>378,886</b>	<b>92%</b>
<b>Sub Total</b>		<b>152,217,324</b>	<b>143,044,143</b>	<b>9,173,181</b>	<b>94%</b>
<b>Combined Grants and Projects</b>		<b>57,828,861</b>	<b>33,670,640</b>	<b>24,158,221</b>	<b>58%</b>
<b>Grand Total</b>		<b>210,046,185</b>	<b>176,714,783</b>	<b>33,331,402</b>	<b>84%</b>

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**Budget Reconciliation - All County Operations**

<b>FY2025 Adopted Budget Expenses</b>	<b>\$ 131,724,612</b>
<b>Budget Amendments</b>	
<i>Adjustments between Adopted and Amended Budget</i>	
Countywide health insurance	500,000
<i>Capital Project Carry-over from FY2024</i>	
Solid Waste Projects	8,714,234
BOCC Building Project - Justice Building	3,620,528
Sheriff Projects	1,033,507
BOCC Facilities/5YR Projects	685,098
IT Projects	389,257
Airport Project	236,180
911 Projects	58,885
IT Projects - Sheriff	57,209
District Court Projects	47,455
Parks & Waterways Project	40,000
<i>Total Budget Carry-over Adjustments</i>	14,882,353
<i>Grants &amp; Project Amendments</i>	
<b>Grants:</b>	<b>FY Total to date</b>
ARPA County Projects & Administration	13,094,651
Transportation Grants	9,279,702
Airport Grants	6,403,113
SHSP Grant/OEM Grant	1,319,769
Waterways Improvement Fund (WIF) Grant	1,250,000
Wildland Urban Interface (WUI) Grant	253,000
Panhandle Village Water System	242,670
Invasive Species Grant	223,330
District Court Grants	152,274
REC Safety Project/Grant (RBS Grant)	141,988
JDET Grant	85,189
KCSO Drug Seizure - USMS Grant	9,828
JDIV Grant	4,627
Elections HAVA Grant	200
<b>Grants Subtotal</b>	<b>32,460,341</b>
<b>Projects:</b>	
Jail/Jail Pod Projects	10,366,188
Airport Projects	779,088
Buildings and Grounds Project	238,546
Coroner Lab Project	131,000
IT Project	96,411
Parks and Waterways	55,660
Speciality Court	52,937
Lawsuit Contingency Usage	40,078
5-year Fund Balance appropriations (.65 org set)	18,272
VSAR Upgrades	7,500
<b>Projects Subtotal</b>	<b>11,785,680</b>
<b>Capital Purchases</b>	
Subscription Services/Leases Adj.	916,968
Sheriff Equipment	381,590
Non-Sheriff Vehicles	58,879
Airport Equipment	6,892
Sheriff Vehicles	(410,799)
<b>Capital Purchases Subtotal</b>	<b>953,530</b>
<i>Total Grant/Project Amendments</i>	45,199,551
<b>Other Budgetary Elements</b>	
Internal Services including Health Insurance	13,837,914
EMS Budget	3,901,755
<i>Total Other Budgetary Elements</i>	17,739,669
<b>Current Budgeted Expense- Accounting System Total</b>	<b>\$ 210,046,185</b>

Kootenai County

UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025

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

(See over budget warnings on pages 29-31)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref	
001 Elected Offcl	Personnel Expenses	875,185	869,744	5,441	99%		
	Operating Expenses (B Budget)	39,306	25,488	13,818	65%		
<b>001 Elected Offcl Total</b>		<b>914,491</b>	<b>895,232</b>	<b>19,259</b>	<b>98%</b>		
002 Department	Personnel Expenses	6,271,416	6,212,503	58,913	99%		
	Operating Expenses (B Budget)	4,900,454	568,840	4,331,614	12%		
	Capital Outlay	62,090	-	62,090	0%		
<b>002 Department Total</b>		<b>11,233,960</b>	<b>6,781,343</b>	<b>4,452,617</b>	<b>60%</b>		
003 General Accts	Personnel Expenses	201,025	18,943	182,082	9%		
	Operating Expenses (B Budget)	1,527,171	1,024,003	503,168	67%		
	Debt Services	121,970	121,970	(0)	100%		
<b>003 General Accts Total</b>		<b>1,850,166</b>	<b>1,164,916</b>	<b>685,250</b>	<b>63%</b>		
004 Tax Support	Operating Expenses (B Budget)	1,695,156	1,681,331	13,825	99%		
	Capital Outlay	25,000	-	25,000	0%		
<b>004 Tax Support Total</b>		<b>1,720,156</b>	<b>1,681,331</b>	<b>38,825</b>	<b>98%</b>		
005 Transit	Personnel Expenses	54,830	44,272	10,558	81%		
	Operating Expenses (B Budget)	11,478	2,904	8,574	25%		
	Capital Outlay	-	(0)	0			
<b>005 Transit Total</b>		<b>66,308</b>	<b>47,175</b>	<b>19,133</b>	<b>71%</b>		
010 B & G	Personnel Expenses	955,300	975,492	(20,192)	102%		[A]
	Operating Expenses (B Budget)	342,661	335,164	7,497	98%		
<b>010 B &amp; G Total</b>		<b>1,297,961</b>	<b>1,310,655</b>	<b>(12,694)</b>	<b>101%</b>		
018 Veterans Svc	Personnel Expenses	262,033	266,174	(4,141)	102%		
	Operating Expenses (B Budget)	24,353	18,970	5,383	78%		
<b>018 Veterans Svc Total</b>		<b>286,386</b>	<b>285,144</b>	<b>1,242</b>	<b>100%</b>		
020 Comm Develop	Personnel Expenses	4,218,007	3,962,852	255,155	94%		
	Operating Expenses (B Budget)	230,078	188,483	41,595	82%		
<b>020 Comm Develop Total</b>		<b>4,448,085</b>	<b>4,151,335</b>	<b>296,750</b>	<b>93%</b>		
030 Print Center	Personnel Expenses	277,083	279,094	(2,011)	101%		
	Operating Expenses (B Budget)	284,953	217,955	66,998	76%		
	Debt Services	30,347	30,347	(0)	100%		
<b>030 Print Center Total</b>		<b>592,383</b>	<b>527,397</b>	<b>64,986</b>	<b>89%</b>		
040 IT	Personnel Expenses	1,830,172	1,868,364	(38,192)	102%	[B]	
	Operating Expenses (B Budget)	1,850,261	1,504,986	345,275	81%		
	Capital Outlay	334,822	151,693	183,129	45%		
	Debt Services	20,284	20,283	1	100%		
<b>040 IT Total</b>		<b>4,035,539</b>	<b>3,545,327</b>	<b>490,212</b>	<b>88%</b>		
053 Liability Ins	Operating Expenses (B Budget)	1,320,865	1,279,654	41,211	97%		
<b>053 Liability Ins Total</b>		<b>1,320,865</b>	<b>1,279,654</b>	<b>41,211</b>	<b>97%</b>		
056 Health Ins	Operating Expenses (B Budget)	14,327,714	17,691,602	(3,363,888)	123%	[C]	
	Debt Services	-	2,450	(2,450)			
<b>056 Health Ins Total</b>		<b>14,327,714</b>	<b>17,694,052</b>	<b>(3,366,338)</b>	<b>123%</b>		
057 Wellness Program	Operating Expenses (B Budget)	10,200	5,266	4,934	52%		
<b>057 Wellness Program Total</b>		<b>10,200</b>	<b>5,266</b>	<b>4,934</b>	<b>52%</b>		
060 Public Defndr	Personnel Expenses	-	(5,159)	5,159			
	Operating Expenses (B Budget)	22,801	13,652	9,149	60%		
	Debt Services	219,897	219,897	(0)	100%		
<b>060 Public Defndr Total</b>		<b>242,698</b>	<b>228,390</b>	<b>14,308</b>	<b>94%</b>		

Kootenai County

UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025

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

(See over budget warnings on pages 29-31)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
101 Airport	Personnel Expenses	1,221,040	1,074,096	146,944	88%	P-Tax Pass-Thru Acct
	Operating Expenses (B Budget)	1,066,317	1,009,644	56,673	95%	
	Capital Outlay	1,211,378	729,383	481,995	60%	
	Debt Services	9,754	9,754	(0)	100%	
<b>101 Airport Total</b>		<b>3,508,489</b>	<b>2,822,877</b>	<b>685,612</b>	<b>80%</b>	
128 JDET Ctr	Personnel Expenses	3,421,273	3,406,615	14,658	100%	
	Operating Expenses (B Budget)	242,869	223,089	19,780	92%	
<b>128 JDET Ctr Total</b>		<b>3,664,142</b>	<b>3,629,704</b>	<b>34,438</b>	<b>99%</b>	
132 AMP	Personnel Expenses	1,426,185	1,433,637	(7,452)	101%	
	Operating Expenses (B Budget)	91,085	63,873	27,212	70%	
<b>132 AMP Total</b>		<b>1,517,270</b>	<b>1,497,509</b>	<b>19,761</b>	<b>99%</b>	
139 Juv Pro	Personnel Expenses	1,697,168	1,657,273	39,895	98%	
	Operating Expenses (B Budget)	90,340	64,662	25,678	72%	
<b>139 Juv Pro Total</b>		<b>1,787,508</b>	<b>1,721,936</b>	<b>65,572</b>	<b>96%</b>	
155 Waterways	Personnel Expenses	182,466	180,200	2,266	99%	
	Operating Expenses (B Budget)	137,863	86,856	51,007	63%	
	Capital Outlay	-	-	-		
<b>155 Waterways Total</b>		<b>320,329</b>	<b>267,056</b>	<b>53,273</b>	<b>83%</b>	
167 Snowmobile St Mgmt	Personnel Expenses	6,245	1,634	4,611	26%	
	Operating Expenses (B Budget)	74,198	23,547	50,651	32%	
<b>167 Snowmobile St Mgmt Total</b>		<b>80,443</b>	<b>25,181</b>	<b>55,262</b>	<b>31%</b>	
170 Aquifer Prot Dist	Operating Expenses (B Budget)	611,556	450,475	161,081	74%	
<b>170 Aquifer Prot Dist Total</b>		<b>611,556</b>	<b>450,475</b>	<b>161,081</b>	<b>74%</b>	
173 Emergency Svc Cont	Operating Expenses (B Budget)	3,901,755	3,971,695	(69,940)	102%	
<b>173 Emergency Svc Cont Total</b>		<b>3,901,755</b>	<b>3,971,695</b>	<b>(69,940)</b>	<b>102%</b>	
182 Ramsey Trnsfr Stn	Personnel Expenses	177,703	136,256	41,447	77%	
	Operating Expenses (B Budget)	2,877,151	2,460,715	416,436	86%	
	Capital Outlay	768,474	766,999	1,475	100%	
<b>182 Ramsey Trnsfr Stn Total</b>		<b>3,823,328</b>	<b>3,363,970</b>	<b>459,358</b>	<b>88%</b>	
183 Prairie Trnsfr Stn	Personnel Expenses	19,131	9,724	9,407	51%	
	Operating Expenses (B Budget)	2,299,478	1,767,482	531,996	77%	
	Capital Outlay	638,821	557,882	80,939	87%	
<b>183 Prairie Trnsfr Stn Total</b>		<b>2,957,430</b>	<b>2,335,088</b>	<b>622,342</b>	<b>79%</b>	
187 Rural Sys	Personnel Expenses	3,151	1,067	2,084	34%	
	Operating Expenses (B Budget)	725,615	664,296	61,319	92%	
<b>187 Rural Sys Total</b>		<b>728,766</b>	<b>665,363</b>	<b>63,403</b>	<b>91%</b>	
190 Fighting Creek	Personnel Expenses	42,087	43,199	(1,112)	103%	
	Operating Expenses (B Budget)	1,990,390	1,637,026	353,364	82%	
	Capital Outlay	1,887,038	17,046	1,869,992	1%	
<b>190 Fighting Creek Total</b>		<b>3,919,515</b>	<b>1,697,271</b>	<b>2,222,244</b>	<b>43%</b>	
<b>Grand Total</b>		<b>69,167,443</b>	<b>62,045,340</b>	<b>7,122,103</b>	<b>90%</b>	

Kootenai County

UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025

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

(See over budget warnings on pages 29-31)

Org Set	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>10.1.003.0 - General Fund - BOCC General Administration</b>						
	Personnel Expenses	201,025	18,943	182,082	9%	
	Operating Expenses (B Budget)	1,234,310	1,006,482	227,828	82%	
	Debt Services	121,970	121,970	(0)	100%	
<b>10.1.003.0 - General Fund - BOCC General Administration Total</b>		<b>1,557,305</b>	<b>1,147,395</b>	<b>409,910</b>	<b>74%</b>	
<b>15.1.003.0 - Justice Fund - BOCC General Administration</b>						
	Operating Expenses (B Budget)	292,861	17,521	275,340	6%	
<b>15.1.003.0 - Justice Fund - BOCC General Administration Total</b>		<b>292,861</b>	<b>17,521</b>	<b>275,340</b>	<b>6%</b>	
<b>18.1.004.3 - Centennial Trail Operations</b>						
	Operating Expenses (B Budget)	6,500	-	6,500	0%	
	Capital Outlay	25,000	-	25,000	0%	
<b>18.1.004.3 - Centennial Trail Operations Total</b>		<b>31,500</b>	<b>-</b>	<b>31,500</b>	<b>0%</b>	
<b>19.1.004.3 - Tourism Promotion Operations</b>						
	Operating Expenses (B Budget)	1,000	1,879	(879)	188%	
<b>19.1.004.3 - Tourism Promotion Operations Total</b>		<b>1,000</b>	<b>1,879</b>	<b>(879)</b>	<b>188%</b>	
<b>32.1.002.3 - Noxious Weeds Operations</b>						
	Personnel Expenses	311,482	314,920	(3,438)	101%	
	Operating Expenses (B Budget)	101,439	81,719	19,720	81%	
	Capital Outlay	-	-	-		
<b>32.1.002.3 - Noxious Weeds Operations Total</b>		<b>412,921</b>	<b>396,639</b>	<b>16,282</b>	<b>96%</b>	
<b>33.1.004.3 - Health District Operations</b>						
	Operating Expenses (B Budget)	1,678,196	1,678,196	-	100%	
<b>33.1.004.3 - Health District Operations Total</b>		<b>1,678,196</b>	<b>1,678,196</b>	<b>-</b>	<b>100%</b>	
<b>34.1.004.3 - Historical Society Operations</b>						
	Operating Expenses (B Budget)	9,460	1,256	8,204	13%	
<b>34.1.004.3 - Historical Society Operations Total</b>		<b>9,460</b>	<b>1,256</b>	<b>8,204</b>	<b>13%</b>	
<b>35.1.002.3 - Parks General Operations</b>						
	Personnel Expenses	484,488	478,699	5,789	99%	
	Operating Expenses (B Budget)	170,604	160,783	9,821	94%	
	Capital Outlay	15,000	-	15,000	0%	
<b>35.1.002.3 - Parks General Operations Total</b>		<b>670,092</b>	<b>639,482</b>	<b>30,610</b>	<b>95%</b>	
<b>35.1.002.3.153 - Parks Operations - Boat Launch</b>						
	Operating Expenses (B Budget)	87,604	78,066	9,538	89%	
	Capital Outlay	-	-	-		
<b>35.1.002.3.153 - Parks Operations - Boat Launch Total</b>		<b>87,604</b>	<b>78,066</b>	<b>9,538</b>	<b>89%</b>	
<b>60.1.002.2 - Solid Waste Administration</b>						
	Personnel Expenses	268,706	260,230	8,476	97%	
	Operating Expenses (B Budget)	4,495,377	233,223	4,262,154	5%	
	Capital Outlay	47,090	-	47,090	0%	
<b>60.1.002.2 - Solid Waste Administration Total</b>		<b>4,811,173</b>	<b>493,453</b>	<b>4,317,720</b>	<b>10%</b>	
<b>60.1.002.3 - Solid Waste Operations</b>						
	Personnel Expenses	5,206,740	5,158,653	48,087	99%	
	Operating Expenses (B Budget)	45,430	15,050	30,380	33%	
<b>60.1.002.3 - Solid Waste Operations Total</b>		<b>5,252,170</b>	<b>5,173,703</b>	<b>78,467</b>	<b>99%</b>	
<b>Grand Total</b>		<b>14,804,282</b>	<b>9,627,589</b>	<b>5,176,693</b>	<b>65%</b>	

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See over budget warnings on pages 29-31)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
<b>10 GF</b>					
<b>001 Elected Offcl</b>					
Grant - Rural Transit Assistance Program (RTAP) Operating Expenses (B Budget)	899	899	-	100%	
Grant - Rural Transit Assistance Program (RTAP) Total	899	899	-	100%	
<b>001 Elected Offcl Total</b>	<b>899</b>	<b>899</b>	<b>-</b>	<b>100%</b>	
<b>003 Gen Accts</b>					
Project - Opioid Abatement Trust (NOAT) Operating Expenses (B Budget)	-	36,484	(36,484)		Pending Year End Budget JE
Project - Opioid Abatement Trust (NOAT) Total	-	36,484	(36,484)		
Project - Opioid Settlement Operating Expenses (B Budget)	-	81,566	(81,566)		Pending Year End Budget JE
Project - Opioid Settlement Total	-	81,566	(81,566)		
<b>003 Gen Accts Total</b>	<b>-</b>	<b>118,050</b>	<b>(118,050)</b>		
<b>040 IT</b>					
Project - Mobile Data Terminals SO Patrol Operating Expenses (B Budget)	27,618	-	27,618	0%	
Project - Mobile Data Terminals SO Patrol Total	27,618	-	27,618	0%	
Project - OnBase County Imaging Operating Expenses (B Budget)	101,495	71,000	30,495	70%	
Capital Outlay	84,098	-	84,098	0%	
Debt Services	197,948	197,948	(0)	100%	
Project - OnBase County Imaging Total	383,541	268,948	114,593	70%	
Project - VOIP Phone System Upgrade Capital Outlay	26,524	-	26,524	0%	
Project - VOIP Phone System Upgrade Total	26,524	-	26,524	0%	
Project - Jail Camera Replacement Project Capital Outlay	15,592	10,532	5,060	68%	
Project - Jail Camera Replacement Project Total	15,592	10,532	5,060	68%	
<b>040 IT Total</b>	<b>453,275</b>	<b>279,480</b>	<b>173,795</b>	<b>62%</b>	
<b>10 GF Total</b>	<b>454,174</b>	<b>398,430</b>	<b>55,744</b>	<b>88%</b>	
<b>11 Repl Resv/Acq</b>					
<b>003 Gen Accts</b>					
Project - Admin HVAC FY24 Capital Outlay	225,910	124,978	100,932	55%	
Project - Admin HVAC FY24 Total	225,910	124,978	100,932	55%	
Project - Local Assist & Tribe Consistency Fund Capital Outlay	763,630	763,630	0	100%	
Project - Local Assist & Tribe Consistency Fund Total	763,630	763,630	0	100%	
Project - Jail Generator FY24 Capital Outlay	533,943	41,133	492,810	8%	
Project - Jail Generator FY24 Total	533,943	41,133	492,810	8%	
Project - Jail Expansion Project FY24 Capital Outlay	8,400,011	5,409,292	2,990,719	64%	
Project - Jail Expansion Project FY24 Total	8,400,011	5,409,292	2,990,719	64%	
Project - Patrol Fleet Mass Purchases Capital Outlay	355,622	324,903	30,719	91%	
Project - Patrol Fleet Mass Purchases Total	355,622	324,903	30,719	91%	
Project - Jail HVAC FY25 Capital Outlay	568,020	93,455	474,565	16%	
Project - Jail HVAC FY25 Total	568,020	93,455	474,565	16%	
Project - Justice Center HVAC FY25 Capital Outlay	635,000	130,012	504,989	20%	
Project - Justice Center HVAC FY25 Total	635,000	130,012	504,989	20%	

(\* All expenses are eligible under grant guidelines

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See over budget warnings on pages 29-31)

<b>Grant &amp; Projects by Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actl</b>	<b>% Used</b>	<b>Note Ref</b>
Project - Juvenile Justice Center HVAC FY25 Capital Outlay	400,000	-	400,000	0%	
<b>Project - Juvenile Justice Center HVAC FY25 Total</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>0%</b>	
Project - Facilities 5 Yr Plan Operating Expenses (B Budget) Capital Outlay	5,200 147,550	4,700 84,095	500 63,455	90% 57%	
<b>Project - Facilities 5 Yr Plan Total</b>	<b>152,750</b>	<b>88,795</b>	<b>63,955</b>	<b>58%</b>	
Project - KC North Remodel Operating Expenses (B Budget) Capital Outlay	31,381 109,174	31,381 109,174	(0) 0	100% 100%	
<b>Project - KC North Remodel Total</b>	<b>140,555</b>	<b>140,555</b>	<b>-</b>	<b>100%</b>	
Project - Coroner Lab Expansion FY25 Capital Outlay	131,000	72,056	58,944	55%	
<b>Project - Coroner Lab Expansion FY25 Total</b>	<b>131,000</b>	<b>72,056</b>	<b>58,944</b>	<b>55%</b>	
Project - Justice Building Construction Operating Expenses (B Budget) Capital Outlay	- 2,990,678	3,927 1,679,198	(3,927) 1,311,480	 56%	
<b>Project - Justice Building Construction Total</b>	<b>2,990,678</b>	<b>1,683,125</b>	<b>1,307,553</b>	<b>56%</b>	
Project - Jail 5 Year Plan Capital Outlay	245,130	177,300	67,830	72%	
<b>Project - Jail 5 Year Plan Total</b>	<b>245,130</b>	<b>177,300</b>	<b>67,830</b>	<b>72%</b>	
<b>003 Gen Accts Total</b>	<b>15,542,249</b>	<b>9,049,234</b>	<b>6,493,015</b>	<b>58%</b>	
<b>11 Repl Resv/Acq Total</b>	<b>15,542,249</b>	<b>9,049,234</b>	<b>6,493,015</b>	<b>58%</b>	
<b>15 JF</b>					
<b>128 JDET Ctr</b>					
Grant - JDC School Lunch Program Personnel Expenses Operating Expenses (B Budget)	35,403 49,786	41,043 38,491	(5,640) 11,295	116% 77%	
<b>Grant - JDC School Lunch Program Total</b>	<b>85,189</b>	<b>79,533</b>	<b>5,656</b>	<b>93%</b>	
<b>128 JDET Ctr Total</b>	<b>85,189</b>	<b>79,533</b>	<b>5,656</b>	<b>93%</b>	
<b>132 AMP</b>					
Grant - 2015 OVW Justice Systems Grant Operating Expenses (B Budget)	7,656	3,144	4,512	41%	
<b>Grant - 2015 OVW Justice Systems Grant Total</b>	<b>7,656</b>	<b>3,144</b>	<b>4,512</b>	<b>41%</b>	
<b>132 AMP Total</b>	<b>7,656</b>	<b>3,144</b>	<b>4,512</b>	<b>41%</b>	
<b>139 Juv Pro</b>					
Grant - Juvenile Probation PF School Dist. Grants Operating Expenses (B Budget)	-	41,565	(41,565)		Pending Budget JE
<b>Grant - Juvenile Probation PF School Dist. Grants Total</b>	<b>-</b>	<b>41,565</b>	<b>(41,565)</b>		
<b>139 Juv Pro Total</b>	<b>-</b>	<b>41,565</b>	<b>(41,565)</b>		
<b>15 JF Total</b>	<b>92,845</b>	<b>124,242</b>	<b>(31,397)</b>	<b>134%</b>	
<b>20 Public Transport</b>					
<b>070 Bus Svc</b>					
Grant - FTA Gen Contributions Personnel Expenses	169,182	-	169,182	0%	
<b>Grant - FTA Gen Contributions Total</b>	<b>169,182</b>	<b>-</b>	<b>169,182</b>	<b>0%</b>	
Grant - ITD 5310, Demand Response Veh.&Van, Marketing, Ops Operating Expenses (B Budget) Capital Outlay	236,485 367,500	90,936 -	145,549 367,500	38% 0%	
<b>Grant - ITD 5310, Demand Response Veh.&amp;Van, Marketing, Ops Total</b>	<b>603,985</b>	<b>90,936</b>	<b>513,049</b>	<b>15%</b>	
Grant - FTA ID-2024-032-00 - Planning Operating Expenses (B Budget)	69,625	69,625	-	100%	
<b>Grant - FTA ID-2024-032-00 - Planning Total</b>	<b>69,625</b>	<b>69,625</b>	<b>-</b>	<b>100%</b>	
Grant - FTA ID-2022-010 - ADA Paratransit Operating Assistance Operating Expenses (B Budget)	-	2	(2)		Close-out Entry
<b>Grant - FTA ID-2022-010 - ADA Paratransit Operating Assistance Total</b>	<b>-</b>	<b>2</b>	<b>(2)</b>		
Grant - FTA ID-2022-011-00 - Phase 2 Const. of Transit Center Operating Expenses (B Budget)	-	1	(1)		Close-out Entry
<b>Grant - FTA ID-2022-011-00 - Phase 2 Const. of Transit Center Total</b>	<b>-</b>	<b>1</b>	<b>(1)</b>		

(\*) All expenses are eligible under grant guidelines

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See over budget warnings on pages 29-31)

<b>Grant &amp; Projects by Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt - Actl</b>	<b>% Used</b>	<b>Note Ref</b>
Grant - FTA ID-2021-025 ARPA funding for 2 bus replacements Capital Outlay	-	0	(0)		Close-out Entry
Grant - FTA ID-2021-025 ARPA funding for 2 bus replacements Total	-	0	(0)		
Grant - FTA ID-2020-008 CARES - Operating Assistance Personnel Expenses	547,491	463,478	84,013	85%	
Operating Expenses (B Budget)	2,842,442	-	2,842,442	0%	
Grant - FTA ID-2020-008 CARES - Operating Assistance Total	3,389,933	463,478	2,926,455	14%	
Grant - FTA ID-2023-023 - Preventive Maint. Fixed Rt/Para Operating Expenses (B Budget)	91,000	70,549	20,451	78%	
Grant - FTA ID-2023-023 - Preventive Maint. Fixed Rt/Para Total	91,000	70,549	20,451	78%	
Grant - FTA ID-2023-019 - ADP Software Licensing Operating Expenses (B Budget)	37,523	37,104	419	99%	
Grant - FTA ID-2023-019 - ADP Software Licensing Total	37,523	37,104	419	99%	
Grant - FTA ID-2023-022 - Fixed Rt/Para Ops/ADA Para Ops Personnel Expenses	-	-	-		
Operating Expenses (B Budget)	5,042,617	1,279,952	3,762,665	25%	
Grant - FTA ID-2023-022 - Fixed Rt/Para Ops/ADA Para Ops Total	5,042,617	1,279,952	3,762,665	25%	
Grant - FTA ID-2024-031 - Training & Membership dues Operating Expenses (B Budget)	7,573	2,857	4,716	38%	
Grant - FTA ID-2024-031 - Training & Membership dues Total	7,573	2,857	4,716	38%	
Grant - FTA ID-2024-029 - Support Veh. for Maint. activities Capital Outlay	75,600	74,781	820	99%	
Grant - FTA ID-2024-029 - Support Veh. for Maint. activities Total	75,600	74,781	820	99%	
Grant - FTA ID-2024-030 - ADA Paratransit Operations Operating Expenses (B Budget)	163,657	163,657	-	100%	
Grant - FTA ID-2024-030 - ADA Paratransit Operations Total	163,657	163,657	-	100%	
Grant - FTA ID-2025-023 - Fixed Rt. & Para Transit Operations Operating Expenses (B Budget)	60,892	-	60,892	0%	
Grant - FTA ID-2025-023 - Fixed Rt. & Para Transit Operations Total	60,892	-	60,892	0%	
Grant - ITD 5339 - Bus Replacement/Bus Rehab Operating Expenses (B Budget)	68,266	17,975	50,291	26%	
Capital Outlay	116,924	(0)	116,924	0%	
Grant - ITD 5339 - Bus Replacement/Bus Rehab Total	185,190	17,975	167,215	10%	
<b>070 Bus Svc Total</b>	<b>9,896,777</b>	<b>2,270,916</b>	<b>7,625,861</b>	<b>23%</b>	
<b>20 Public Transport Total</b>	<b>9,896,777</b>	<b>2,270,916</b>	<b>7,625,861</b>	<b>23%</b>	
<b>21 ARPA Recovery Funds</b>					
<b>110 ARPA County Funding</b>					
Grant - ARPA-CARES County Wide Expenses Personnel Expenses	-	-	-		
Operating Expenses (B Budget)	10,000	10,000	-	100%	
Grant - ARPA-CARES County Wide Expenses Total	10,000	10,000	-	100%	
Grant - ARPA-Third Party Recipients Operating Expenses (B Budget)	48,115	48,115	0	100%	
Grant - ARPA-Third Party Recipients Total	48,115	48,115	0	100%	
Grant - Justice Building Construction Capital Outlay	12,743,589	12,743,589	(0)	100%	
Grant - Justice Building Construction Total	12,743,589	12,743,589	(0)	100%	
<b>110 ARPA County Funding Total</b>	<b>12,801,704</b>	<b>12,801,704</b>	<b>0</b>	<b>100%</b>	
<b>21 ARPA Recovery Funds Total</b>	<b>12,801,704</b>	<b>12,801,704</b>	<b>0</b>	<b>100%</b>	
<b>30 Airport</b>					
<b>101 Airport</b>					
Project - FAA Pavement Maintenance Operating Expenses (B Budget)	11,200	19,176	(7,976)	171%	Overspent - Paint
Project - FAA Pavement Maintenance Total	11,200	19,176	(7,976)	171%	
<b>101 Airport Total</b>	<b>11,200</b>	<b>19,176</b>	<b>(7,976)</b>	<b>171%</b>	
<b>30 Airport Total</b>	<b>11,200</b>	<b>19,176</b>	<b>(7,976)</b>	<b>171%</b>	

(\*) All expenses are eligible under grant guidelines

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See over budget warnings on pages 29-31)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
<b>35 Parks</b>					
<b>002 Dept</b>					
Project - County Boat Launch					
Operating Expenses (B Budget)	-	6,606	(6,606)		Pending Budget JE
Project - County Boat Launch Total	-	6,606	(6,606)		
Project - Hwy 95 Trail					
Operating Expenses (B Budget)	18,500	18,546	(46)	100%	
Capital Outlay	11,549	11,549	-	100%	
Project - Hwy 95 Trail Total	30,049	30,095	(46)	100%	
<b>002 Dept Total</b>	<b>30,049</b>	<b>36,701</b>	<b>(6,652)</b>	<b>122%</b>	
<b>35 Parks Total</b>	<b>30,049</b>	<b>36,701</b>	<b>(6,652)</b>	<b>122%</b>	
<b>50 Constructn</b>					
<b>001 Elected Offcl</b>					
Grant - Panhandle Village Water ICDBG					
Operating Expenses (B Budget)	242,670	242,670	0	100%	
Grant - Panhandle Village Water ICDBG Total	242,670	242,670	0	100%	
Grant - North Kootenai W&S Hazard Mitigation					
Operating Expenses (B Budget)	419,984	306,916	113,068	73%	
Grant - North Kootenai W&S Hazard Mitigation Total	419,984	306,916	113,068	73%	
<b>001 Elected Offcl Total</b>	<b>662,654</b>	<b>549,586</b>	<b>113,068</b>	<b>83%</b>	
<b>101 Airport</b>					
Grant - ITD AIP-SP-25 - MIRL & PAPI Light Replacements					
Capital Outlay	570,000	21,336	548,664	4%	
Grant - ITD AIP-SP-25 - MIRL & PAPI Light Replacements Total	570,000	21,336	548,664	4%	
Grant - AIP 64 - TWY C-N MITL Light Replacement/Upgrade					
Capital Outlay	566,166	23,097	543,069	4%	
Grant - AIP 64 - TWY C-N MITL Light Replacement/Upgrade Total	566,166	23,097	543,069	4%	
Grant - AIP 54 - Electrical Improvement					
Capital Outlay	-	(1)	1		Close-out Entry
Grant - AIP 54 - Electrical Improvement Total	-	(1)	1		
Grant - AIP 55 - Rwy 6/24 & Construction Taxiway B4					
Capital Outlay	-	0	(0)		Close-out Entry
Grant - AIP 55 - Rwy 6/24 & Construction Taxiway B4 Total	-	0	(0)		
Grant - AIP 56 - Snow Removal Equipment (SRE) PEMB (Phase II) Impr.					
Capital Outlay	109	69	40	63%	
Grant - AIP 56 - Snow Removal Equipment (SRE) PEMB (Phase II) Impr. Total	109	69	40	63%	
Grant - ITD SP-COE-01 - Snow Removal Equipment (SRE) Bldg Impr.					
Operating Expenses (B Budget)	-	1,384	(1,384)		
Capital Outlay	7,987	5,699	2,288	71%	
Grant - ITD SP-COE-01 - Snow Removal Equipment (SRE) Bldg Impr. Total	7,987	7,083	904	89%	
Grant - AIP 58 - Rwy 6/24 (Phase II) Improvements					* Pending State Award
Capital Outlay	103,951	109,423	(5,472)	105%	
Grant - AIP 58 - Rwy 6/24 (Phase II) Improvements Total	103,951	109,423	(5,472)	105%	
Grant - AIP 59 - Taxiway N Sealcoat					Pending Closeout
Capital Outlay	18,143	(2,752)	20,895	-15%	
Grant - AIP 59 - Taxiway N Sealcoat Total	18,143	(2,752)	20,895	-15%	
Grant - AIP 60 - Snow Removal Equipment (SRE) Bldg (Phase III) Impr.					Close-out Entry
Capital Outlay	-	1	(1)		
Grant - AIP 60 - Snow Removal Equipment (SRE) Bldg (Phase III) Impr. Total	-	1	(1)		
Grant - AIP 61 - Taxiway C MALSR Improvements					
Capital Outlay	794,112	590,781	203,331	74%	
Grant - AIP 61 - Taxiway C MALSR Improvements Total	794,112	590,781	203,331	74%	
Grant - AIP 62 - Taxiway C MALSR Upgrades					
Capital Outlay	3,832,599	3,781,156	51,443	99%	
Grant - AIP 62 - Taxiway C MALSR Upgrades Total	3,832,599	3,781,156	51,443	99%	
Grant - AIP-63 - TWY A/ARFF/MALSR Improvements/Replacement					
Capital Outlay	510,046	422,209	87,837	83%	
Grant - AIP-63 - TWY A/ARFF/MALSR Improvements/Replacement Total	510,046	422,209	87,837	83%	
<b>101 Airport Total</b>	<b>6,403,113</b>	<b>4,952,401</b>	<b>1,450,712</b>	<b>77%</b>	

(\*) All expenses are eligible under grant guidelines

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**County Commissioners' Grants & Projects Budget Status**  
(See over budget warnings on pages 29-31)

Grant & Projects by Fund	Budget	Actual	Bdgt - Actl	% Used	Note Ref
<b>155 WW</b>					
Grant - Boat Garage Replacement Capital Outlay	1,250,000	600	1,249,400	0%	
Grant - Boat Garage Replacement Total	1,250,000	600	1,249,400	0%	
<b>155 WW Total</b>	<b>1,250,000</b>	<b>600</b>	<b>1,249,400</b>	<b>0%</b>	
<b>50 Constructn Total</b>	<b>8,315,767</b>	<b>5,502,587</b>	<b>2,813,180</b>	<b>66%</b>	
<b>60 SW</b>					
<b>182 Ramsey Trnsfr Stn</b>					
Project - Ramsey Transfer Station Facility Impr. Capital Outlay	637,442	119,505	517,937	19%	
Project - Ramsey Transfer Station Facility Impr. Total	637,442	119,505	517,937	19%	
<b>182 Ramsey Trnsfr Stn Total</b>	<b>637,442</b>	<b>119,505</b>	<b>517,937</b>	<b>19%</b>	
<b>183 Prairie Trnsfr Stn</b>					
Project - Prairie Transfer Station Facility Impr. Capital Outlay	750,183	22,459	727,724	3%	
Project - Prairie Transfer Station Facility Impr. Total	750,183	22,459	727,724	3%	
<b>183 Prairie Trnsfr Stn Total</b>	<b>750,183</b>	<b>22,459</b>	<b>727,724</b>	<b>3%</b>	
<b>187 Rural Sys</b>					
Project - Project Rural Site Expansion Capital Outlay	389,035	283,856	105,179	73%	
Project - Project Rural Site Expansion Total	389,035	283,856	105,179	73%	
<b>187 Rural Sys Total</b>	<b>389,035</b>	<b>283,856</b>	<b>105,179</b>	<b>73%</b>	
<b>190 Fighting Creek</b>					
Project - Project Fighting Cr Landfill Facility Impr. Operating Expenses (B Budget) Capital Outlay	- 1,842,200	19,418 715,868	(19,418) 1,126,332	 39%	
Project - Project Fighting Cr Landfill Facility Impr. Total	1,842,200	735,286	1,106,914	40%	
Project - Fighting Creek Landfill Expansion Capital Outlay	5,264,950	1,495,533	3,769,417	28%	
Project - Fighting Creek Landfill Expansion Total	5,264,950	1,495,533	3,769,417	28%	
<b>190 Fighting Creek Total</b>	<b>7,107,150</b>	<b>2,230,818</b>	<b>4,876,332</b>	<b>31%</b>	
<b>60 SW Total</b>	<b>8,883,810</b>	<b>2,656,638</b>	<b>6,227,172</b>	<b>30%</b>	
<b>Grand Total</b>	<b>56,028,575</b>	<b>32,859,628</b>	<b>23,168,947</b>	<b>59%</b>	

(\*) All expenses are eligible under grant guidelines

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

**Clerk's Department Expenditure Budget Status (Includes Projects)**

(See over budget warnings on pages 29-31)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>001 - Elected Official</b>						
	Operating Expenses(B-Bdgt)	13,541	8,028	5,513	59%	
<b>001 - Elected Official Total</b>						
		<b>13,541</b>	<b>8,028</b>	<b>5,513</b>	<b>59%</b>	
<b>201 - Auditor</b>						
	Personnel Expenses	2,052,118	2,044,785	7,334	100%	
	Operating Expenses(B-Bdgt)	57,294	30,725	26,569	54%	
	Debt Services	25,000	26,500	(1,500)	106%	
<b>201 - Auditor Total</b>						
		<b>2,134,412</b>	<b>2,102,010</b>	<b>32,402</b>	<b>98%</b>	
<b>205 - Elections</b>						
	Personnel Expenses	471,072	474,936	(3,864)	101%	
	Operating Expenses(B-Bdgt)	467,669	456,891	10,778	98%	
	Debt Services	139,049	139,049	(0)	100%	
<b>205 - Elections Total</b>						
		<b>1,077,790</b>	<b>1,070,876</b>	<b>6,914</b>	<b>99%</b>	
<b>209 - Recorders</b>						
	Personnel Expenses	462,491	396,027	66,464	86%	
	Operating Expenses(B-Bdgt)	5,200	3,733	1,467	72%	
<b>209 - Recorders Total</b>						
		<b>467,691</b>	<b>399,760</b>	<b>67,931</b>	<b>85%</b>	
<b>10.2.245.3 - County Assistance Operations</b>						
	Personnel Expenses	80,110	81,564	(1,454)	102%	
	Operating Expenses(B-Bdgt)	33,244	22,572	10,672	68%	
<b>10.2.245.3 - County Assistance Operations Total</b>						
		<b>113,354</b>	<b>104,136</b>	<b>9,218</b>	<b>92%</b>	
<b>45.2.221.3 - District Court Clerk</b>						
	Personnel Expenses	5,505,782	5,400,777	105,005	98%	
	Operating Expenses(B-Bdgt)	30,839	21,436	9,403	70%	
<b>45.2.221.3 - District Court Clerk Total</b>						
		<b>5,536,621</b>	<b>5,422,212</b>	<b>114,409</b>	<b>98%</b>	
<b>Grand Total</b>						
		<b>9,343,409</b>	<b>9,107,022</b>	<b>236,387</b>	<b>97%</b>	

**Clerk Grants**

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>Help America Vote Act (HAVA) - 2023 Security</b>						
	Operating Expenses (B Budget)	200	-	200	0%	
<b>Help America Vote Act (HAVA) - 2023 Security Total</b>						
		<b>200</b>	<b>-</b>	<b>200</b>	<b>0%</b>	
<b>Total Admin &amp; Operation</b>						
		<b>200</b>	<b>-</b>	<b>200</b>	<b>0%</b>	

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

**Treasurer's Expenditure Budget Status Report**

(See over budget warnings on pages 29-31)

						Note
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Ref
<b>001 - Elected Official</b>						
	Personnel Expenses	885,211	795,116	90,095	90%	
	Operating Expenses (B Budget)	519,592	250,431	269,161	48%	
<b>001 - Elected Official Total</b>		<b>1,404,803</b>	<b>1,045,547</b>	<b>359,256</b>	<b>74%</b>	
<b>Grand Total</b>		<b>1,404,803</b>	<b>1,045,547</b>	<b>359,256</b>	<b>74%</b>	

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

**Assessor's Expenditure Budget Status Report**

(See over budget warnings on pages 29-31)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
<b>001 - Elected Offcl</b>						
	Personnel Expenses	971,532	928,822	42,710	96%	
	Operating Expenses (B Budget)	42,513	28,402	14,111	67%	
<b>001 - Elected Offcl Total</b>		<b>1,014,045</b>	<b>957,224</b>	<b>56,821</b>	<b>94%</b>	
<b>413 - DMV-CDA</b>						
	Personnel Expenses	1,706,709	1,647,672	59,037	97%	
	Operating Expenses (B Budget)	11,185	7,792	3,393	70%	
	Debt Services	72,575	72,575	0	100%	
<b>413 - DMV-CDA Total</b>		<b>1,790,469</b>	<b>1,728,039</b>	<b>62,430</b>	<b>97%</b>	
<b>417 - DMV-PF</b>						
	Operating Expenses (B Budget)	26,073	22,213	3,860	85%	
<b>417 - DMV-PF Total</b>		<b>26,073</b>	<b>22,213</b>	<b>3,860</b>	<b>85%</b>	
<b>421 - Appraisal</b>						
	Personnel Expenses	2,784,469	2,680,571	103,898	96%	
	Operating Expenses (B Budget)	657,351	262,014	395,337	40%	
	Capital Outlay	40,000	40,000	-	100%	
<b>421 - Appraisal Total</b>		<b>3,481,820</b>	<b>2,982,584</b>	<b>499,236</b>	<b>86%</b>	
<b>425 - Land Records</b>						
	Personnel Expenses	765,486	670,101	95,385	88%	
	Operating Expenses (B Budget)	34,753	6,868	27,885	20%	
<b>425 - Land Records Total</b>		<b>800,239</b>	<b>676,969</b>	<b>123,270</b>	<b>85%</b>	
<b>Grand Total</b>		<b>7,112,646</b>	<b>6,367,029</b>	<b>745,617</b>	<b>90%</b>	

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

**Coroner's Expenditure Budget Status Report**

(See over budget warnings on pages 29-31)

						<b>Note</b>
<b>Department</b>	<b>Expense Classification</b>	<b>Budget</b>	<b>Actual</b>	<b>Bdgt-Act'l</b>	<b>% Used</b>	<b>Ref</b>
<b>001 Coroner</b>						
	Personnel Expenses	597,206	611,850	(14,644)	102%	<b>[D]</b>
	Operating Expenses	444,240	234,392	209,848	53%	
<b>001 Coroner Total</b>		<b>1,041,446</b>	<b>846,242</b>	<b>195,204</b>	<b>81%</b>	
<b>Grand Total</b>		<b>1,041,446</b>	<b>846,242</b>	<b>195,204</b>	<b>81%</b>	

Kootenai County

UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025

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

(See over budget warnings on pages 29-31)

						Note
Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	Ref
<b>001 - Elected Offcl</b>						
	Personnel Expenses	1,998,969	1,945,190	53,779	97%	
	Operating Expenses (B Budget)	801,927	761,256	40,671	95%	
	Capital Outlay	15,753	15,753	(0)	100%	
	Debt Services	198,724	198,724	-	100%	
<b>001 - Elected Offcl Total</b>		<b>3,015,373</b>	<b>2,920,924</b>	<b>94,449</b>	<b>97%</b>	
<b>049 - Auto Shop</b>						
	Personnel Expenses	416,728	363,868	52,860	87%	
	Operating Expenses (B Budget)	11,498	6,317	5,181	55%	
<b>049 - Auto Shop Total</b>		<b>428,226</b>	<b>370,185</b>	<b>58,041</b>	<b>86%</b>	
<b>114 - OEM</b>						
	Personnel Expenses	386,382	392,615	(6,233)	102%	[E]
	Operating Expenses (B Budget)	32,233	27,384	4,849	85%	
<b>114 - OEM Total</b>		<b>418,615</b>	<b>419,999</b>	<b>(1,384)</b>	<b>100%</b>	
<b>120 - 911</b>						
	Personnel Expenses	3,177,745	3,147,660	30,085	99%	
	Operating Expenses (B Budget)	506,962	469,381	37,581	93%	
<b>120 - 911 Total</b>		<b>3,684,707</b>	<b>3,617,041</b>	<b>67,666</b>	<b>98%</b>	
<b>124 - 911 - Enhncd Sys</b>						
	Personnel Expenses	742,834	785,189	(42,355)	106%	[F]
	Operating Expenses (B Budget)	1,006,501	789,283	217,218	78%	
	Capital Outlay	385,885	218,964	166,921	57%	
	Debt Services	219,329	219,328	1	100%	
<b>124 - 911 - Enhncd Sys Total</b>		<b>2,354,549</b>	<b>2,012,763</b>	<b>341,786</b>	<b>85%</b>	
<b>603 - Civil</b>						
	Personnel Expenses	1,108,140	1,007,346	100,794	91%	
	Operating Expenses (B Budget)	22,624	10,820	11,804	48%	
<b>603 - Civil Total</b>		<b>1,130,764</b>	<b>1,018,166</b>	<b>112,598</b>	<b>90%</b>	
<b>604 - Animal Cntrl</b>						
	Personnel Expenses	231,673	258,293	(26,620)	111%	[G]
	Operating Expenses (B Budget)	39,834	17,129	22,705	43%	
	Capital Outlay	51,101	51,102	(1)	100%	
<b>604 - Animal Cntrl Total</b>		<b>322,608</b>	<b>326,524</b>	<b>(3,916)</b>	<b>101%</b>	
<b>605 - Patrol</b>						
	Personnel Expenses	10,782,004	11,039,456	(257,452)	102%	[H]
	Operating Expenses (B Budget)	940,516	918,804	21,712	98%	
	Capital Outlay	331,191	292,524	38,667	88%	
	Debt Services	343,702	343,702	0	100%	
<b>605 - Patrol Total</b>		<b>12,397,413</b>	<b>12,594,485</b>	<b>(197,072)</b>	<b>102%</b>	
<b>620 - Detective</b>						
	Personnel Expenses	2,616,525	2,665,384	(48,859)	102%	[I]
	Operating Expenses (B Budget)	96,713	70,738	25,975	73%	
	Capital Outlay	96,494	95,166	1,328	99%	
<b>620 - Detective Total</b>		<b>2,809,732</b>	<b>2,831,289</b>	<b>(21,557)</b>	<b>101%</b>	

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

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

(See over budget warnings on pages 29-31)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt - Act'l	% Used	
<b>625 - Drivers Lic</b>						
	Personnel Expenses	926,070	940,980	(14,910)	102%	[J]
	Operating Expenses (B Budget)	73,652	63,639	10,013	86%	
<b>625 - Drivers Lic Total</b>		<b>999,722</b>	<b>1,004,619</b>	<b>(4,897)</b>	<b>100%</b>	
<b>630 - Records</b>						
	Personnel Expenses	781,461	718,472	62,989	92%	
	Operating Expenses (B Budget)	25,038	25,141	(103)	100%	
<b>630 - Records Total</b>		<b>806,499</b>	<b>743,612</b>	<b>62,887</b>	<b>92%</b>	
<b>635 - SWAT</b>						
	Operating Expenses (B Budget)	88,993	80,593	8,400	91%	
<b>635 - SWAT Total</b>		<b>88,993</b>	<b>80,593</b>	<b>8,400</b>	<b>91%</b>	
<b>640 - Search &amp; Resc</b>						
	Operating Expenses (B Budget)	81,847	78,564	3,283	96%	
<b>640 - Search &amp; Resc Total</b>		<b>81,847</b>	<b>78,564</b>	<b>3,283</b>	<b>96%</b>	
<b>650 - Maint</b>						
	Personnel Expenses	666,370	678,546	(12,176)	102%	[K]
	Operating Expenses (B Budget)	363,059	457,157	(94,098)	126%	[L]
	Capital Outlay	47,500	45,075	2,425	95%	
<b>650 - Maint Total</b>		<b>1,076,929</b>	<b>1,180,779</b>	<b>(103,850)</b>	<b>110%</b>	
<b>660 - Jail Ops</b>						
	Personnel Expenses	13,691,217	14,565,415	(874,198)	106%	[M]
	Operating Expenses (B Budget)	6,130,859	6,257,364	(126,505)	102%	[N]
	Capital Outlay	247,254	253,925	(6,671)	103%	[O]
	Debt Services	180,461	180,461	0	100%	
<b>660 - Jail Ops Total</b>		<b>20,249,791</b>	<b>21,257,165</b>	<b>(1,007,374)</b>	<b>105%</b>	
<b>685 - Rec Safety</b>						
	Personnel Expenses	183,373	100,589	82,784	55%	
	Operating Expenses (B Budget)	128,185	94,111	34,074	73%	
	Capital Outlay	153,157	153,156	1	100%	
<b>685 - Rec Safety Total</b>		<b>464,715</b>	<b>347,855</b>	<b>116,860</b>	<b>75%</b>	
<b>Grand Total</b>		<b>50,330,483</b>	<b>50,804,564</b>	<b>(474,081)</b>	<b>101%</b>	

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

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

(See over budget warnings on pages 29-31)

					Note Ref
Revenue & Expenses	Budget	Actual	Bdgt - Actual	% Used	
<b>State Funded Drug Seizure Operations</b>					
<b>Revenue</b>					
Fines and Forfeitures	5,000	4,809	191	96%	
Investment Gain/(Loss)	-	3,180	3,180		
<b>Revenue Total</b>	<b>5,000</b>	<b>7,988</b>	<b>3,371</b>	<b>160%</b>	
<b>Expenses</b>					
Operating Expenses (B Budget)					
Other Services and Expenses	5,000	2,173	2,827	43%	
Operating Expense Total	5,000	2,173	2,827	43%	
<b>Expenses Total</b>	<b>5,000</b>	<b>2,173</b>	<b>2,827</b>	<b>43%</b>	
<b>State Funded Drug Seizure Operations</b>	<b>-</b>	<b>5,815</b>	<b>6,198</b>		
<b>Federally Funded Drug Seizure Operations</b>					
<b>Revenue</b>					
Fines and Forfeitures	10,000	5,267	4,733	53%	
<b>Revenue Total</b>	<b>10,000</b>	<b>5,267</b>	<b>4,733</b>	<b>53%</b>	
<b>Expenses</b>					
Operating Expenses (B Budget)					
Materials and Supplies	-	17,815	(17,815)		Pending Budget JE
Other Services and Expenses	10,000	-	10,000	0%	
Travel and Professional Development	-	7,071	(7,071)		Pending Budget JE
Utilities	-	1,174	(1,174)		*
Operating Expense Total	10,000	26,060	(16,060)	261%	
<b>Expenses Total</b>	<b>10,000</b>	<b>26,060</b>	<b>(16,060)</b>	<b>261%</b>	
<b>Federally Funded Drug Seizure Operations</b>	<b>-</b>	<b>(20,794)</b>	<b>(11,327)</b>		
<b>Drug Seizure - Federal USMS Fugitive Task Force</b>					
<b>Revenue</b>					
Fines and Forfeitures	9,828	5,161	4,667	53%	
<b>Revenue Total</b>	<b>9,828</b>	<b>5,161</b>	<b>4,667</b>	<b>53%</b>	
<b>Expenses</b>					
Personnel Expenses	9,828	5,160	4,668	53%	
<b>Expenses Total</b>	<b>9,828</b>	<b>5,160</b>	<b>4,668</b>	<b>53%</b>	
<b>Drug Seizure - Federal USMS Fugitive Task Force</b>	<b>-</b>	<b>0</b>	<b>(0)</b>		
<b>Net Gain (Loss) KCSO Drug Seizure activity</b>	<b>-</b>	<b>(14,978)</b>	<b>(5,130)</b>		

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**Sheriff's Grants and Projects Budget Status**  
(See over budget warnings on pages 29-31)

Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>Kootenai Canfield Wildland Urban Interface (WUI) Grant</b>						
	Operating Expenses (B Budget)	95,773	30,520	65,253	32%	
<b>Kootenai Canfield Wildland Urban Interface (WUI) Grant Total</b>						
		<b>95,773</b>	<b>30,520</b>	<b>65,253</b>	<b>32%</b>	
<b>2019/2020 WUI Grant - PF Comm/Farrgt</b>						
	Operating Expenses (B Budget)	82,569	59,470	23,099	72%	
<b>2019/2020 WUI Grant - PF Comm/Farrgt Total</b>						
		<b>82,569</b>	<b>59,470</b>	<b>23,099</b>	<b>72%</b>	
<b>2021 WUI Grant- Hayden Lake</b>						
	Operating Expenses (B Budget)	22,631	12,020	10,611	53%	
<b>2021 WUI Grant- Hayden Lake Total</b>						
		<b>22,631</b>	<b>12,020</b>	<b>10,611</b>	<b>53%</b>	
<b>2020/2021 WUI Grant SE Hayden Lake/Veteran's Cent.</b>						
	Operating Expenses (B Budget)	13,201	8,393	4,808	64%	
<b>2020/2021 WUI Grant SE Hayden Lake/Veteran's Cent. Total</b>						
		<b>13,201</b>	<b>8,393</b>	<b>4,808</b>	<b>64%</b>	
<b>2023 WUI WFM Tubbs Hill</b>						
	Operating Expenses (B Budget)	264,000	104,361	159,639	40%	
<b>2023 WUI WFM Tubbs Hill Total</b>						
		<b>264,000</b>	<b>104,361</b>	<b>159,639</b>	<b>40%</b>	
<b>2024 WUI WFM Northern Timber</b>						
	Operating Expenses (B Budget)	253,000	169	252,831	0%	
<b>2024 WUI WFM Northern Timber Total</b>						
		<b>253,000</b>	<b>169</b>	<b>252,831</b>	<b>0%</b>	
<b>EMPG Overmatch Grant Funds</b>						
	Operating Expenses (B Budget)	6,021	2,092	3,929	35%	
<b>EMPG Overmatch Grant Funds Total</b>						
		<b>6,021</b>	<b>2,092</b>	<b>3,929</b>	<b>35%</b>	
<b>2022 State Homeland Securities Program (SHSP) SS-00109 - Grant</b>						
	Operating Expenses (B Budget)	17,413	17,413	(0)	100%	
<b>2022 State Homeland Securities Program (SHSP) SS-00109 - Grant Total</b>						
		<b>17,413</b>	<b>17,413</b>	<b>(0)</b>	<b>100%</b>	
<b>2023 State Homeland Securities Program (SHSP) SS-00078 - Grant</b>						
	Operating Expenses (B Budget)	153,737	179,834	(26,097)	117%	*
	Capital Outlay	29,711	-	29,711	0%	
<b>2023 State Homeland Securities Program (SHSP) SS-00078 - Grant Total</b>						
		<b>183,448</b>	<b>179,834</b>	<b>3,614</b>	<b>98%</b>	
<b>2024 State Homeland Securities Program (SHSP) SS-05016 - Grant</b>						
	Operating Expenses (B Budget)	214,729	143,627	71,102	67%	
<b>2024 State Homeland Securities Program (SHSP) SS-05016 - Grant Total</b>						
		<b>214,729</b>	<b>143,627</b>	<b>71,102</b>	<b>67%</b>	
<b>Invasive Species Patrol - Grant</b>						
	Personnel Expenses	184,238	6,248	177,991	3%	
	Operating Expenses (B Budget)	39,092	587	38,505	2%	
<b>Invasive Species Patrol - Grant Total</b>						
		<b>223,330</b>	<b>6,834</b>	<b>216,496</b>	<b>3%</b>	
<b>Surplus Equipment Cost - Project</b>						
	Operating Expenses (B Budget)	-	8,257	(8,257)		Pending Budget JE
<b>Surplus Equipment Cost - Project Total</b>						
		<b>-</b>	<b>8,257</b>	<b>(8,257)</b>		
<b>Recreational Boater Safety (RBS) Grant</b>						
	Personnel Expenses	112,800	58,125	54,676	52%	
	Operating Expenses (B Budget)	134,963	118,297	16,666	88%	
	Capital Outlay	26,963	44,123	(17,160)	164%	Pending Reclass JE
<b>Recreational Boater Safety (RBS) Grant Total</b>						
		<b>274,726</b>	<b>220,545</b>	<b>54,181</b>	<b>80%</b>	
<b>Grand Total</b>						
		<b>1,650,841</b>	<b>793,536</b>	<b>857,305</b>	<b>48%</b>	

(\*) All expenses are eligible under grant guidelines

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

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

(See over budget warnings on pages 29-31)

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
<b>050 - Civil Division - Admin</b>						[P]
	Personnel Expenses	1,239,740	1,240,858	(1,118)	100%	
	Operating Expenses (B Budget)	119,813	46,101	73,712	38%	
<b>050 - Civil Division - Admin Total</b>		<b>1,359,553</b>	<b>1,286,959</b>	<b>72,594</b>	<b>95%</b>	
<b>051 - HR - Indirect Admin</b>						
	Personnel Expenses	712,742	704,666	8,076	99%	
	Operating Expenses (B Budget)	122,540	86,125	36,415	70%	
<b>051 - HR - Indirect Admin Total</b>		<b>835,282</b>	<b>790,791</b>	<b>44,491</b>	<b>95%</b>	
<b>137 - Juvenile Diversion Operations</b>						
	Personnel Expenses	508,668	575,487	(66,819)	113%	
	Operating Expenses (B Budget)	14,130	10,841	3,289	77%	
<b>137 - Juvenile Diversion Operations Total</b>		<b>522,798</b>	<b>586,328</b>	<b>(63,530)</b>	<b>112%</b>	
<b>15.7.001.3 - Prosecuting Attorney - Operations</b>						
	Personnel Expenses	5,823,850	5,334,544	489,306	92%	
	Operating Expenses (B Budget)	241,801	166,288	75,513	69%	
<b>15.7.001.3 - Prosecuting Attorney - Operations Total</b>		<b>6,065,651</b>	<b>5,500,833</b>	<b>564,818</b>	<b>91%</b>	
<b>Total Admin &amp; Operation</b>		<b>8,783,284</b>	<b>8,164,910</b>	<b>618,374</b>	<b>93%</b>	

**Prosecutor Grants**

						Note Ref
Department	Expense Classification	Budget	Actual	Bdgt-Act'l	% Used	
<b>Substance Abuse Grant</b>						
	Operating Expenses (B Budget)	4,627	4,219	408	91%	
<b>Substance Abuse Grant Total</b>		<b>4,627</b>	<b>4,219</b>	<b>408</b>	<b>91%</b>	
<b>Total Admin &amp; Operation</b>		<b>4,627</b>	<b>4,219</b>	<b>408</b>	<b>91%</b>	

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

**District Court Expenditure Budget Status Report**

(See over budget warnings on pages 29-31)

Department	Budget	Actual	Bdgt-Actual	% Used	Note Ref
<b>001 - Elected Official</b>					[Q]
Personnel Expenses	3,494,161	3,467,112	27,049	99%	
Operating Expenses (B Budget)	889,138	676,137	213,001	76%	
<b>Total</b>	<b>4,383,299</b>	<b>4,143,249</b>	<b>240,050</b>	<b>95%</b>	
<b>252 - Drug Court</b>					
Operating Expenses (B Budget)	121,741	111,605	10,136	92%	
<b>252 - Drug Court Total</b>	<b>121,741</b>	<b>111,605</b>	<b>10,136</b>	<b>92%</b>	
<b>253 - D.U.I. Court</b>					
Operating Expenses (B Budget)	59,818	39,352	20,466	66%	
<b>253 - D.U.I. Court Total</b>	<b>59,818</b>	<b>39,352</b>	<b>20,466</b>	<b>66%</b>	
<b>254 - Mental Health Court</b>					
Personnel Expenses	120,351	122,204	(1,853)	102%	
Operating Expenses (B Budget)	90,381	66,784	23,597	74%	
<b>254 - Mental Health Court Total</b>	<b>210,732</b>	<b>188,988</b>	<b>21,744</b>	<b>90%</b>	
<b>255 - Veteran's Court</b>					
Personnel Expenses	87,409	96,260	(8,851)	110%	
Operating Expenses (B Budget)	119,972	25,209	94,763	21%	
<b>255 - Veteran's Court Total</b>	<b>207,381</b>	<b>121,470</b>	<b>85,911</b>	<b>59%</b>	
<b>001 - Elected Official Total</b>	<b>4,982,971</b>	<b>4,604,664</b>	<b>378,307</b>	<b>92%</b>	
<b>Fund 455 - Court Interlock Device</b>					
Operating Expenses (B Budget)	15,300	14,721	579	96%	
<b>Total</b>	<b>15,300</b>	<b>14,721</b>	<b>579</b>	<b>96%</b>	
<b>Fund 455 - Court Interlock Device Total</b>	<b>15,300</b>	<b>14,721</b>	<b>579</b>	<b>96%</b>	
<b>002 Dept</b>					
<b>590 Ct Facility Resrv</b>					
Operating Expenses (B Budget)	10,711	10,711	(0)	100%	
<b>590 Ct Facility Resrv Total</b>	<b>10,711</b>	<b>10,711</b>	<b>(0)</b>	<b>100%</b>	
<b>002 Dept Total</b>	<b>10,711</b>	<b>10,711</b>	<b>(0)</b>	<b>100%</b>	
<b>Grand Total</b>	<b>5,008,982</b>	<b>4,630,096</b>	<b>378,886</b>	<b>92%</b>	

**District Court Grants**

Department	Budget	Actual	Bdgt-Act'l	% Used	Note Ref
<b>2020 OVW DV Mentor Court - Grant</b>	<b>144,618</b>	<b>13,257</b>	<b>131,361</b>	<b>9%</b>	
Operating Expenses (B Budget)	144,618	13,257	131,361	9%	
<b>2020 OVW DV Mentor Court - Grant Total</b>	<b>144,618</b>	<b>13,257</b>	<b>131,361</b>	<b>9%</b>	

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

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

Fund	Tax Revenue		Budget-Actual	
	Budget	Actual	Difference	% Received
10 General Fund	9,311,358	9,080,703	(230,655)	98%
13 Liability Insurance	1,210,795	1,216,948	6,153	101%
15 Justice Fund	36,627,109	36,802,715	175,606	100%
30 Airport	-	232	232	-
31 County Fair	-	838	838	-
32 Noxious Weed Cntrl	410,206	413,298	3,092	101%
33 Health District	1,633,200	1,643,993	10,793	101%
34 Historical Society	9,460	9,817	357	104%
35 Parks	617,931	620,871	2,940	100%
40 Indigent	-	-	-	-
45 District Court	7,863,734	7,909,917	46,183	101%
46 Revaluation	4,179,552	4,198,733	19,181	100%
47 Emergency Medical System	3,617,826	3,625,604	7,778	100%
49 Aquifer Protection	444,316	449,048	4,732	101%
<b>Grand Total</b>	<b>65,925,487</b>	<b>65,972,715</b>	<b>47,228</b>	<b>100%</b>

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges**

<b>Fund</b>	<b>Prop Tx Account</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
<b>10 Gen Fund</b>	Property Taxes, 2021 & Prior	-	6,437	6,437	
	Property Taxes, 2022	-	30,105	30,105	
	Property Taxes, 2023	-	74,456	74,456	
	Property Taxes, 2024	9,171,358	8,878,582	(292,776)	96.8%
	Special Assessment Taxes, 2021 & Prior	-	3,064	3,064	
	Spec'l Assmnt Taxes, 2022	-	2,072	2,072	
	Spec'l Assmnt Taxes, 2023	-	4,724	4,724	
	Spec'l Assmnt Taxes, 2024	100,000	30,233	(69,767)	30.2%
Late Prop Tx Chrg & Int.	40,000	51,030	11,030	127.6%	
<b>10 General Fund Total</b>		<b>9,311,358</b>	<b>9,080,703</b>	<b>(230,655)</b>	<b>97.5%</b>
<b>13 Liab Ins</b>	Property Taxes, 2021 & Prior	-	750	750	
	Property Taxes, 2022	-	2,620	2,620	
	Property Taxes, 2023	-	7,850	7,850	
	Property Taxes, 2024	1,210,795	1,200,215	(10,580)	99.1%
	Late Prop Tx Chrg & Int.	-	5,512	5,512	
<b>13 Liability Insurance Total</b>		<b>1,210,795</b>	<b>1,216,948</b>	<b>6,153</b>	<b>100.5%</b>
<b>15 JF</b>	Property Taxes, 2021 & Prior	-	33,861	33,861	
	Property Taxes, 2022	-	105,959	105,959	
	Property Taxes, 2023	-	309,625	309,625	
	Property Taxes, 2024	36,477,109	36,158,672	(318,437)	99.1%
	Late Prop Tx Chrg & Int.	150,000	194,598	44,598	129.7%
<b>15 Justice Fund Total</b>		<b>36,627,109</b>	<b>36,802,715</b>	<b>175,606</b>	<b>100.5%</b>
<b>30 Airport</b>	Property Taxes, 2021 & Prior	-	134	134	
	Late Prop Tx Chrg & Int.	-	98	98	
<b>30 Airport Total</b>		<b>-</b>	<b>232</b>	<b>232</b>	
<b>31 CO Fair</b>	Property Taxes, 2021 & Prior	-	116	116	
	Property Taxes, 2022	-	482	482	
	Late Prop Tx Chrg & Int.	-	240	240	
<b>31 County Fair Total</b>		<b>-</b>	<b>838</b>	<b>838</b>	
<b>32 NWC</b>	Property Taxes, 2021 & Prior	-	339	339	
	Property Taxes, 2022	-	1,231	1,231	
	Property Taxes, 2023	-	3,010	3,010	
	Property Taxes, 2024	410,206	406,621	(3,585)	99.1%
	Late Prop Tx Chrg & Int.	-	2,097	2,097	
<b>32 Noxious Weed Control Total</b>		<b>410,206</b>	<b>413,298</b>	<b>3,092</b>	<b>100.8%</b>
<b>33 Health Dist</b>	Property Taxes, 2021 & Prior	-	765	765	
	Property Taxes, 2022	-	5,266	5,266	
	Property Taxes, 2023	-	14,145	14,145	
	Property Taxes, 2024	1,629,700	1,615,471	(14,229)	99.1%
	Late Prop Tx Chrg & Int.	3,500	8,345	4,845	238.4%
<b>33 Health District Total</b>		<b>1,633,200</b>	<b>1,643,993</b>	<b>10,793</b>	<b>100.7%</b>

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**Property Tax Revenue For Tax Years through 2024, and Late and Interest Charges**

<b>Fund</b>	<b>Prop Tx Account</b>	<b>Budget</b>	<b>Actual</b>	<b>Difference</b>	<b>% Received</b>
<b>34 Hist Society</b>	Property Taxes, 2021 & Prior	-	21	21	
	Property Taxes, 2022	-	90	90	
	Property Taxes, 2023	-	242	242	
	Property Taxes, 2024	9,460	9,359	(101)	98.9%
	Late Prop Tx Chrg & Int.	-	105	105	
<b>34 Historical Society Total</b>		<b>9,460</b>	<b>9,817</b>	<b>357</b>	<b>103.8%</b>
<b>35 Parks</b>	Property Taxes, 2021 & Prior	-	398	398	
	Property Taxes, 2022	-	1,037	1,037	
	Property Taxes, 2023	-	4,151	4,151	
	Property Taxes, 2024	617,931	612,530	(5,401)	99.1%
	Late Prop Tx Chrg & Int.	-	2,755	2,755	
<b>35 Parks Total</b>		<b>617,931</b>	<b>620,871</b>	<b>2,940</b>	<b>100.5%</b>
<b>40 Indigent</b>	Property Taxes, 2021 & Prior	-	-	-	
	Late Prop Tx Chrg & Int.	-	-	-	
<b>40 Indigent Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>45 Dist Crt</b>	Property Taxes, 2021 & Prior	-	5,852	5,852	
	Property Taxes, 2022	-	23,130	23,130	
	Property Taxes, 2023	-	65,046	65,046	
	Property Taxes, 2024	7,843,734	7,775,242	(68,492)	99.1%
	Late Prop Tx Chrg & Int.	20,000	40,646	20,646	
<b>45 District Court Total</b>		<b>7,863,734</b>	<b>7,909,917</b>	<b>46,183</b>	<b>100.6%</b>
<b>46 Reval</b>	Property Taxes, 2021 & Prior	-	2,940	2,940	
	Property Taxes, 2022	-	10,787	10,787	
	Property Taxes, 2023	-	31,349	31,349	
	Property Taxes, 2024	4,169,552	4,133,160	(36,392)	99.1%
	Late Prop Tx Chrg & Int.	10,000	20,497	10,497	
<b>46 Revaluation Total</b>		<b>4,179,552</b>	<b>4,198,733</b>	<b>19,181</b>	<b>100.5%</b>
<b>47 EMS</b>	Property Taxes, 2021 & Prior	-	2,997	2,997	
	Property Taxes, 2022	-	10,508	10,508	
	Property Taxes, 2023	-	29,561	29,561	
	Property Taxes, 2024	3,617,826	3,573,945	(43,881)	98.8%
	Late Prop Tx Chrg & Int.	-	8,594	8,594	
<b>47 EMS Total</b>		<b>3,617,826</b>	<b>3,625,604</b>	<b>7,778</b>	<b>100.2%</b>
<b>49 Aquifer Prot</b>	Special Assessment Taxes, 2021 & Prior	500	842	342	
	Spec'l Assmnt Taxes, 2022	2,000	1,951	(49)	
	Spec'l Assmnt Taxes, 2023	5,500	4,997	(503)	
	Spec'l Assmnt Taxes, 2024	435,316	438,325	3,009	100.7%
	Late Prop Tx Chrg & Int.	1,000	2,932	1,932	293.2%
<b>49 Aquifer Protection Total</b>		<b>444,316</b>	<b>449,048</b>	<b>4,732</b>	<b>101.1%</b>
<b>Grand Total</b>		<b>65,925,487</b>	<b>65,972,715</b>	<b>47,228</b>	<b>100.1%</b>

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

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

<b>Non Property Tax Revenue</b>				
<b>Fund</b>	<b>Budget</b>	<b>Actual Amount</b>	<b>Difference</b>	<b>% Received</b>
10 General Fund	22,325,565	23,327,197	1,001,632	104%
11 Replacement Resv	763,630	966,093	202,463	***
13 Liability Insurance	-	8,303	8,303	***
14 Health Insurance	14,337,914	14,535,152	197,238	101%
15 Justice Fund	17,628,304	17,036,677	(591,627)	97%
154 Jail Commissary	385,000	405,321	20,321	105%
155 Sheriff Donation	75,464	214,870	139,406	285%
158 KCSO Drug Seizure	24,828	18,415	(6,413)	***
18 Centennial Trail	50,000	75,000	25,000	150%
19 Tourism Promotion	1,000	1,879	879	188%
20 Public Transport	9,588,839	2,517,299	(7,071,540)	26%
21 ARPA Recovery Funds	12,801,704	12,801,704	(0)	100%
30 Airport	1,337,994	3,109,300	1,771,306	232%
301 Airport Sewer Fund	105,593	85,701	(19,892)	81%
32 Noxious Weed	200	110	(90)	55%
34 Hist Society	-	-	-	0%
35 Parks	(163,451)	328,981	492,432	-201%
36 Snowmobile	76,100	-	(76,100)	0%
37 County Vessel	874,726	721,844	(152,882)	83%
38 Public Access	13,500	15,094	1,594	112%
45 District Court	2,533,597	2,437,492	(96,105)	96%
455 Court Interlock	15,300	15,618	318	102%
47 Emergency Medical Svc	264,929	205,076	(59,853)	77%
49 Aquifer Prot	100,000	100,000	-	100%
50 Construction Fund	8,315,767	4,593,819	(3,721,948)	55%
60 Solid Waste	16,089,315	19,858,279	3,768,964	123%
<b>Grand Total</b>	<b>107,545,818</b>	<b>103,379,225</b>	<b>(4,166,593)</b>	<b>96%</b>

**Kootenai County**

**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 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	23,509,319	69,239,026	70,028,925	22,719,419	
11	Replacement Rsrv/Acquisition Fund	29,810,444	10,004,094	10,894,999	28,919,539	
12	Unemployment Insurance Fund	2,660,022	77,131,790	77,050,730	2,741,082	
13	Liability Insurance Fund	444,847	1,363,146	1,301,388	506,605	
14	Health Insurance Fund	3,170,549	14,085,791	16,628,617	627,724	
15	Justice Fund	15,638,058	67,794,615	70,788,042	12,644,632	
154	Jail Commissary Fund	855,002	426,972	549,835	732,139	
155	Sheriff Donation Fund	97,016	117,604	108,943	105,677	
158	Drug Seizure - KCSO Patrol Fund	97,980	19,284	33,915	83,349	
18	Centennial Trail Fund	209,017	100,000	-	309,017	
19	Tourism Promotion Fund	978	1,879	1,879	978	
20	Public Transportation Fund	218,424	1,955,645	1,779,001	395,068	
21	ARPA Recovery Funds	17,403,463	1,158	17,046,681	357,940	
30	Airport Fund	915,285	6,019,565	3,792,529	3,142,322	
301	Airport Sewer Fund	355,356	85,481	56,486	384,351	
31	County Fair Fund	54,688	851	-	55,539	
32	Noxious Weed Fund	23,491	897,198	894,172	26,517	
33	Health District Fund	370,298	1,689,093	1,678,196	381,194	
34	Historical Society Fund	8,218	24,838	1,275	31,780	
35	Parks and Recreation Fund	421,367	1,274,046	801,780	893,634	
36	Snowmobile Fund	69,866	16,686	50,722	35,830	
37	County Vessel Fund	242,155	1,254,305	1,224,898	271,562	
38	Public Access Fund	14,495	15,094	-	29,590	
40	Indigent Fund	-	110,218	110,218	-	
43	Resort Sales Tax Fund	-	-	-	-	
45	District Court Fund	3,378,987	10,551,361	10,301,610	3,628,738	
455	Court Interlock Fund	118,603	15,618	45,321	88,900	
46	Revaluation Fund	1,568,723	4,472,362	3,984,001	2,057,084	
47	Emergency Management Fund	122	5,895,700	5,876,423	19,398	
49	Aquifer Protection Dstr Fund	1,262,061	564,405	462,231	1,364,235	
50	Construction Fund	-	5,823,416	6,430,298	(606,882)	(*)
60	Solid Waste Fund	43,980,386	21,047,879	21,070,432	43,957,832	
862	Sheriff Evidence Trust Fund	41,351	11,227	-	52,577	
880	PA Civil Forfeiture Trust Fund	45,987	1,815	15,796	32,007	

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

**Kootenai County  
Summary of Fund Balances 2025**

Fund #	Fund Title	Audited FY 2024*	Restricted	Limitations & Planned Uses			Unassigned Fund Balance
				FY25 Budgeted for Operations	FY25 Budgeted Cap Project Carry overs	Assigned	
10	General Fund	19,560,655	3,001,691	4,129	505,351	1,500,000	14,549,484
11	Replacement Reserve/Acquisition	36,866,386	166,398	-	5,132,935	31,567,052	-
12	PR Payable	-	-	-	-	-	-
13	Liability Insurance Fund	452,078	452,078	-	-	-	-
14	Health Insurance Fund	1,728,866	1,728,866	-	-	-	-
15	Justice Fund	13,342,986	462,877	431,321	253,654	-	12,195,134
154	Jail Commissary	875,121	710,121	165,000	-	-	-
155	Sheriff Donation	-	-	-	-	-	-
158	Sheriff Drug Seizure	98,696	98,696	-	-	-	-
18	Centennial Trail	209,017	184,017	-	25,000	-	-
19	Tourism Promotion Fund	978	978	-	-	-	-
20	Public Transportation Fund	-	2,754	-	-	-	(2,754)
21	ARPA Recovery Funds	-	-	-	-	-	-
30	Airport Fund	1,195,234	883,264	304,663	7,307	-	-
301	Airport Sewer Fund	351,295	122,422	-	228,873	-	-
31	County Fair Fund	54,760	54,760	-	-	-	-
32	Noxious Weeds	22,507	22,507	-	-	-	-
33	Health District Fund	372,435	372,435	-	-	-	-
34	Historical Society Fund	23,255	23,255	-	-	-	-
35	Parks & Recreation Fund	401,158	386,158	-	15,000	-	-
36	Snowmobile Fund	70,677	60,292	10,385	-	-	-
37	County Vessel Fund	394,319	394,319	-	-	-	-
38	Public Access Contribution Fund	14,495	14,495	-	-	-	-
40	Indigent Fund	-	-	-	-	-	-
45	District Court Fund	3,034,080	2,976,889	57,191	-	-	-
455	Court Interlock Fund	118,003	88,003	30,000	-	-	-
46	Revaluation Fund	1,426,137	1,386,137	40,000	-	-	-
47	Emergency Medical Services Fund	65,539	65,539	-	-	-	-
49	Aquifer Protection District Fund	1,192,138	1,088,848	103,290	-	-	-
50	General Construction Fund	-	-	-	-	-	-
60	Solid Waste Disposal Fund (Net of Capital Assets)	33,080,391	75,095	6,480,655	8,714,233	-	17,810,408
<b>Totals</b>		<b>114,951,205</b>	<b>14,822,894</b>	<b>7,626,634</b>	<b>14,882,353</b>	<b>33,067,052</b>	<b>44,552,272</b>
Net Balance w/o Enterprise Fund (Solid Waste)			14,747,799	1,145,979	6,168,120	33,067,052	26,741,864

(\*) The Adjusted Fund Balances for FY25 reflects the Fund Balance policy adjustments from BOCC Resolution 2025-43.

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**Fund Balance - Current**

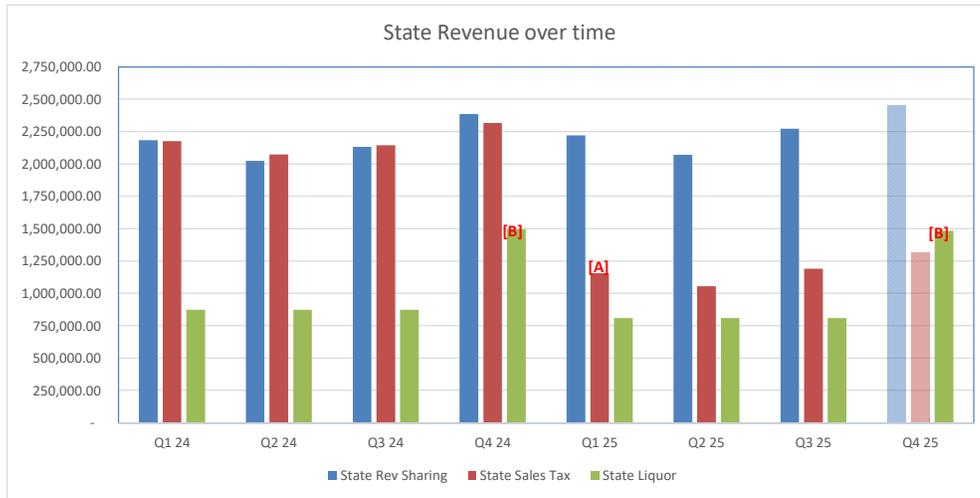
Fund	Beginning	Year-to-Date Actual			Current Fund Balance	Note Ref
	Fund Balance	Revenue	Expenses	YTD Change		
10 General Fund	19,560,655	33,364,365	(30,238,347)	3,126,019	22,686,674	
11 Replacement Resv/Acq	36,866,386	(1,285,739)	(9,059,945)	(10,345,684)	26,520,702	
13 Liability Insurance	452,078	1,334,181	(1,279,654)	54,527	506,605	
14 Health Insurance	1,728,866	14,535,152	(17,699,318)	(3,164,166)	(1,435,300)	
15 Justice Fund	13,342,986	56,082,506	(56,613,628)	(531,122)	12,811,864	
154 Jail Commissary	875,121	(94,679)	(49,483)	(144,162)	730,960	
155 Sheriff Donation	-	214,870	(108,836)	106,034	106,034	
158 Sheriff Drug Seizure	98,696	18,415	(33,394)	(14,978)	83,718	
18 Centennial Trail	209,017	100,000	-	100,000	309,017	
19 Tourism Promo	978	1,879	(1,879)	-	978	
20 Public Transport	-	2,517,299	(2,270,916)	246,383	246,383	
21 ARPA Recovery Funds	-	12,801,704	(12,801,704)	-	-	
30 Airport	1,195,234	5,149,912	(2,785,664)	2,364,248	3,559,482	
301 Airport Sewer Fund	351,295	85,701	(56,389)	29,313	380,607	
31 County Fair	54,760	779	-	779	55,539	
32 Noxious Weed Ctrl	22,507	415,457	(396,639)	18,818	41,325	
33 Health District	372,435	1,686,955	(1,678,196)	8,759	381,194	
34 Historical Society	23,255	9,781	(1,256)	8,525	31,780	
35 Parks	401,158	1,254,326	(754,249)	500,077	901,235	
36 Snowmobile	70,677	13,008	(43,427)	(30,419)	40,258	
37 County Vessel	394,319	748,786	(817,211)	(68,425)	325,894	
38 Public Access	14,495	15,094	-	15,094	29,590	
40 Indigent	-	-	-	-	-	
45 District Court	3,034,080	10,511,056	(10,040,133)	470,922	3,505,002	
455 Court Interlock	118,003	(14,382)	(14,721)	(29,103)	88,900	
46 Revaluation	1,426,137	4,256,639	(3,659,553)	597,086	2,023,223	
47 Emergency Medical Services	65,539	3,906,156	(3,971,695)	(65,539)	-	
49 Aquifer Protection	1,192,138	512,088	(450,475)	61,614	1,253,752	
50 Construction	-	4,593,819	(5,502,587)	(908,768)	(908,768)	(*)
60 Solid Waste	33,080,391	18,980,443	(14,943,198)	4,037,245	37,117,636	
<b>Grand Total</b>	<b>114,951,205</b>	<b>171,715,572</b>	<b>(175,272,495)</b>	<b>(3,556,922)</b>	<b>111,394,283</b>	

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

**Kootenai County**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**  
**State Revenue Sharing and Interest - Prior Year and Quarter-to-date**  
(See over budget warnings on pages 29-31)

State Revenue Sharing and Interest	2024			2025			Bdgt to Actl after Q4 payment
	Budgeted	Actual	Bdgt to Actl	Budgeted	Actual	Bdgt to Actl	
4302 - State Revenue Sharing [1]	8,735,400	8,725,490	(9,910)	8,698,600	6,563,710	(2,134,890)	319,374
4303 - State Sales Tax [1]	8,733,501	8,712,453	(21,048)	4,492,700	3,403,170	(1,089,530)	224,061
4306 - State Liquor Apportionment [B]	4,220,000	4,117,736	(102,264)	4,046,755	3,910,616	(136,139)	(136,139)
4820 - Interest	4,000,000	8,455,489	4,455,489	4,541,290	6,498,928	1,957,638	1,957,638
4821 - Unrealized Market Gain/(Loss) on Investments	-	2,565,853	2,565,853	-	412,844	412,844	412,844
<b>Total State Revenue Sharing and Interest</b>	<b>25,688,901</b>	<b>32,577,022</b>	<b>6,888,121</b>	<b>21,779,345</b>	<b>20,789,268</b>	<b>(990,077)</b>	<b>2,777,779</b>

[1] As of September 30, 2025 no Q4 payments of FY25 state revenue sharing or sales tax revenue has been received from the State of Idaho. Q4 payments payments were received in late October 2025, 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.

Q4 State Revenue received in Oct.	
Revenue Sharing	2,454,264.22
Sales Tax	1,313,591.27

**Budget Status Report**  
**Over Budget Department Warnings**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

Departments that have expenditures exceeding budget by \$5,000 and 102% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2025		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
<b>BOCC Departments:</b>						
<b>010 B &amp; G</b>						<b>[A]</b>
	Personnel Expenses	955,300	975,492	(20,192)	102%	
	Operating Expenses (B Budget)	342,661	335,164	7,497	98%	
<b>010 B &amp; G Total</b>		<b>1,297,961</b>	<b>1,310,655</b>	<b>(12,694)</b>	<b>101%</b>	
<b>040 IT</b>						
	Personnel Expenses	1,830,172	1,868,364	(38,192)	102%	<b>[B]</b>
	Operating Expenses (B Budget)	1,850,261	1,504,986	345,275	81%	
	Capital Outlay	334,822	151,693	183,129	45%	
	Debt Services	20,284	20,283	1	100%	
<b>040 IT Total</b>		<b>4,035,539</b>	<b>3,545,327</b>	<b>490,212</b>	<b>88%</b>	
<b>056 Health Ins</b>						
	Operating Expenses (B Budget)	14,327,714	17,691,602	(3,363,888)	123%	<b>[C]</b>
	Debt Services	-	2,450	(2,450)		
<b>056 Health Ins Total</b>		<b>14,327,714</b>	<b>17,694,052</b>	<b>(3,366,338)</b>	<b>123%</b>	
<b>Coroner:</b>						
<b>001 Coroner</b>						<b>[D]</b>
	Personnel Expenses	597,206	611,850	(14,644)	102%	
	Operating Expenses	444,240	234,392	209,848	53%	
<b>001 Coroner Total</b>		<b>1,041,446</b>	<b>846,242</b>	<b>195,204</b>	<b>81%</b>	
<b>Sheriff Departments:</b>						
<b>114 - OEM</b>						<b>[E]</b>
	Personnel Expenses	386,382	392,615	(6,233)	102%	
	Operating Expenses (B Budget)	32,233	27,384	4,849	85%	
<b>114 - OEM Total</b>		<b>418,615</b>	<b>419,999</b>	<b>(1,384)</b>	<b>100%</b>	
<b>124 - 911 - Enhncd Sys</b>						
	Personnel Expenses	742,834	785,189	(42,355)	106%	<b>[F]</b>
	Operating Expenses (B Budget)	1,006,501	789,283	217,218	78%	
	Capital Outlay	385,885	218,964	166,921	57%	
	Debt Services	219,329	219,328	1	100%	
<b>124 - 911 - Enhncd Sys Total</b>		<b>2,354,549</b>	<b>2,012,763</b>	<b>341,786</b>	<b>85%</b>	
<b>604 - Animal Cntrl</b>						
	Personnel Expenses	231,673	258,293	(26,620)	111%	<b>[G]</b>
	Operating Expenses (B Budget)	39,834	17,129	22,705	43%	
	Capital Outlay	51,101	51,102	(1)	100%	
<b>604 - Animal Cntrl Total</b>		<b>322,608</b>	<b>326,524</b>	<b>(3,916)</b>	<b>101%</b>	

**Over Budget Explanation:**

**[A] BOCC, Buildings & Grounds:** Personnel Expense overspending is driven by group insurance payments that exceeded budget by \$30k netted with savings from other benefit payments.

**[B] BOCC, IT:** Overspending in personnel expense is driven by group insurance payments \$22.8k, Exempt Salaries \$10.2k, and Overtime \$4.3k.

**[C] BOCC, Health Insurance:** The majority of the health insurance overage stems from medical claims that far exceeded budget by \$3.7mil, partially offset by savings from other insurance premiums (\$302.4k) and dental claims (\$53.6k). Stop-loss policy expected to reimburse a small portion of this overage.

**[D] Coroner:** Coroner A-budget overspending is driven by on-call pay (\$8.8k) and employee benefits (\$4.1k).

**[E] Sheriff, Office of Emergency Management:** OEM A-budget overspending is driven by group insurance expenditures exceeding budget by

**[F] Sheriff, Enhanced 911:** Every A-budget expense for E911 is overspent. The largest overages are: overtime (\$24k), hourly salaries (\$7.1k), and group insurance (\$4.5k).

**[G] Sheriff, Animal Control:** A-budget expense overages are driven by group insurance (\$14.7k), retirement (\$6.1k), and hourly salaries

**Budget Status Report**  
**Over Budget Department Warnings**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

Departments that have expenditures exceeding budget by \$5,000 and 102% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2025		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	
<b>Sheriff's Department (Continued):</b>						
<b>605 - Patrol</b>						
	Personnel Expenses	10,782,004	11,039,456	(257,452)	102%	[H]
	Operating Expenses (B Budget)	940,516	918,804	21,712	98%	
	Capital Outlay	331,191	292,524	38,667	88%	
	Debt Services	343,702	343,702	0	100%	
<b>605 - Patrol Total</b>		<b>12,397,413</b>	<b>12,594,485</b>	<b>(197,072)</b>	<b>102%</b>	
<b>620 - Detective</b>						
	Personnel Expenses	2,616,525	2,665,384	(48,859)	102%	[I]
	Operating Expenses (B Budget)	96,713	70,738	25,975	73%	
	Capital Outlay	96,494	95,166	1,328	99%	
<b>620 - Detective Total</b>		<b>2,809,732</b>	<b>2,831,289</b>	<b>(21,557)</b>	<b>101%</b>	
<b>625 - Drivers Lic</b>						
	Personnel Expenses	926,070	940,980	(14,910)	102%	[J]
	Operating Expenses (B Budget)	73,652	63,639	10,013	86%	
<b>625 - Drivers Lic Total</b>		<b>999,722</b>	<b>1,004,619</b>	<b>(4,897)</b>	<b>100%</b>	
<b>650 - Maint</b>						
	Personnel Expenses	666,370	678,546	(12,176)	102%	[K]
	Operating Expenses (B Budget)	363,059	457,157	(94,098)	126%	[L]
	Capital Outlay	47,500	45,075	2,425	95%	
<b>650 - Maint Total</b>		<b>1,076,929</b>	<b>1,180,779</b>	<b>(103,850)</b>	<b>110%</b>	
<b>660 - Jail Ops</b>						
	Personnel Expenses	13,691,217	14,565,415	(874,198)	106%	[M]
	Operating Expenses (B Budget)	6,130,859	6,257,364	(126,505)	102%	[N]
	Capital Outlay	247,254	253,925	(6,671)	103%	[O]
	Debt Services	180,461	180,461	0	100%	
<b>660 - Jail Ops Total</b>		<b>20,249,791</b>	<b>21,257,165</b>	<b>(1,007,374)</b>	<b>105%</b>	

**Over Budget Explanation:**

**[H] Sheriff, Patrol:** A-budget expenditure overages are driven by a significant overage in overtime charges (\$172k, 133%) and social security charges (\$18.1k), netted with savings in group insurance (\$83k) from low staffing numbers.

**[I] Sheriff, Detective:** Overage in the A-budget is a result of overspending on hourly wages (\$65k), retirement (\$5.8k), and underspending on group insurance (\$20.1k).

**[J] Sheriff, Driver's License:** A-budget overspending is the result of overspent group insurance (\$37.5k) and overtime (\$6.8k) netted with savings from hourly staff wages, social security, & retirement totaling (\$29.1k).

**[K] Sheriff, Maintenance - Personnel:** A-budget overspending was driven by excess group insurance costs (\$8.5k) and excess hourly wages

**[L] Sheriff, Maintenance - Operations:** Operations budget was primarily overspent on Building repair & maintenance (\$77k), tools & shop equipment (\$12k), and janitorial services (\$10.7k).

**[M] Sheriff, Jail Operations - Personnel:** Jail's personnel overspending is the result of under staffing driving high amounts of overtime pay. Overtime pay, social security expenses, & retirement expenses were overspent by \$1.5mil, \$86.2k, & \$88k, respectively. Overages are netted with savings from regular & temporary/seasonal wages and group insurance of \$684.9k, \$29.9k, & \$115.5k, respectively.

**[N] Sheriff, Jail Operations - Operating:** Jail's operation exceeded their B-budget as a result of overruns in food service (\$123k), medication (\$30k), hospital costs (\$17.9k), other misc. payments (\$34.2k), materials & supplies (\$26.4k), and maintenance & repairs (\$18.5k). These overages were offset by savings in professional services (\$15.4k), travel (\$36.9k), and utilities (\$67.7k).

**[O] Sheriff, Jail Operations - Capital Outlay:** Jail capital is over budget due to the booking mesh project exceeding expected costs by \$6.7k.

**Budget Status Report**  
**Over Budget Department Warnings**  
**UNAUDITED - Through 4th Quarter FY 2025 ending September 30, 2025**

Departments that have expenditures exceeding budget by \$5,000 and 102% of their total budget are explained below.

Department-Program	Budget Classification	YTD - FY 2025		Budget-Actual		Note Ref
		Amended Budget	Actual Amount	Variance	% Used	

**Prosecuting Attorney:**

<b>137 - Juvenile Diversion Operations</b>						<b>[P]</b>
	Personnel Expenses	508,668	575,487	(66,819)	113%	
	Operating Expenses (B Budget)	14,130	10,841	3,289	77%	
<b>137 - Juvenile Diversion Operations Total</b>		<b>522,798</b>	<b>586,328</b>	<b>(63,530)</b>	<b>112%</b>	

**District Court Judge:**

<b>255 - Veteran's Court</b>						<b>[Q]</b>
	Personnel Expenses	87,409	96,260	(8,851)	110%	
	Operating Expenses (B Budget)	119,972	25,209	94,763	21%	
<b>255 - Veteran's Court Total</b>		<b>207,381</b>	<b>121,470</b>	<b>85,911</b>	<b>59%</b>	

**Over Budget Explanation:**

**[P] Prosecuting Attorney, Juvenile Diversion:** A-budget expenses were overspent due to excess group insurance costs (\$31.6k), regular hourly wages (\$22.1k), retirement (\$9.5k), and social security expenses (\$3.1k).

**[Q] District Court Judges, Veteran's Court:** A-budget expenditure overages were led by regular wages (\$5.7k) and group insurance costs

Kootenai County  
Schedule of Grant Activity, through September 30, 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 <b>COMPLETE</b>	FAA NO 3-16-0010-054 AIP 54 Electrical Improvements	\$470,031	Hard-Dollar State \$26,113	\$26,113	\$19,267	\$502,990	6/2/2025	6/30/2025 7/31/2025	—	7/11/2022 - 7/11/2026 50.1.101.4.829
AIP Gaston Patterson/Kim Stevenson <b>COMPLETE</b>	FAA NO 3-16-0010-055 AIP 55 Runway 6/24 & Construction Taxiway B4	\$336,290	Hard-Dollar State \$18,683	\$18,683	\$5,009	\$368,647	6/2/2025	6/30/2025 7/31/2025	—	9/1/2022 - 9/1/2026 50.1.101.4.830
AIP Gaston Patterson/Kim Stevenson <b>COMPLETE</b>	FAA NO 3-16-0010-056 AIP 56 SRE PEMB (Phase II)	\$961,764	Hard-Dollar State \$53,431	\$53,431	\$40	\$1,068,587	6/2/2025	6/30/2025 7/31/2025	—	9/6/2022 - 9/6/2026 50.1.101.4.831
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-057 AIP 57 SRE PEMB (Phase III)	\$322,200	Hard-Dollar State \$17,900	\$17,900	\$0	\$358,000	6/2/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	9/6/2022 - 9/6/2026 50.1.101.4.832
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-058 AIP 58 Runway 6/24 (Phase I)	\$4,742,610	Hard-Dollar State \$263,478	\$263,478	\$0	\$5,269,567	7/3/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	6/13/2023 - 6/13/2027 50.1.101.4.834
AIP Gaston Patterson/Kim Stevenson <b>COMPLETE</b>	FAA NO 3-16-0010-059 AIP 59 Taxiway N Sealcoat	\$325,252	Hard-Dollar State \$18,070	\$18,070	\$20,896	\$340,496	6/2/2025	9/30/2025 10/31/2025	—	6/27/2023 - 6/27/2027 50.1.101.4.835
AIP Gaston Patterson/Kim Stevenson <b>COMPLETE</b>	FAA NO 3-16-0010-060 AIP 60	\$410,586	Hard-Dollar State \$22,810	\$22,810	\$0	\$456,207	6/2/2025	9/30/2025 10/31/2025	—	8/8/2023 - 8/8/2027 50.1.101.4.836
AIP Gaston Patterson/Kim Stevenson	ID Transportation Dept L238COE SP-COE-01 SRE Building	\$300,000		\$0	\$904	\$299,096	8/2/2024	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	\$197,812	\$674,140	8/15/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	\$16,409	\$4,205,813	8/15/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	9/9/2024 - 9/9/2028 50.1.101.4.838
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-063 AIP 63 TWY A - ARFF - MALSR	\$496,968	Hard-Dollar State \$13,078	\$13,078	\$98,658	\$424,466	8/15/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	5/27/2025 - 5/27/2029 50.1.101.4.839
AIP Gaston Patterson/Kim Stevenson	FAA NO 3-16-0010-064 AIP 64 TWY C-N MITL	\$551,648	Hard-Dollar State \$14,517	\$14,517	\$557,585	\$23,097	—	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	\$548,664	\$21,336	—	9/30/2025 10/31/2025	12/31/2025 1/31/2026	7/29/2025 - 6/30/2028 50.1.101.4.811
AMP William Hunter <b>COMPLETE</b>	DOJ 15JOVW-22-GG-00234-JFFX OVW Justice Systems Response to Families Grant	\$7,656		\$0	\$4,512	\$3,144	12/19/2024	9/30/2025 10/31/2025	—	10/1/2022 - 9/30/2025 15.1.132.4.235

**Idaho Supreme Court does all the financial and progress reporting**

Kootenai County  
Schedule of Grant Activity, through September 30, 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 Brandi Falcon/Kat Smith <b>COMPLETE</b>	US Dept of Treasury Coronavirus Recovery Funds 2021 ARPA	\$32,184,700	\$0	\$0	\$32,184,700	7/28/2022	9/30/2025 10/31/2025	—	3/1/2021 - 12/31/2026 21.1.110.4.195 21.1.110.4.69 & 21.1.110.4.197	
<b>100% Funds Used</b>										
BOCC Brandi Falcon/Kat Smith <b>COMPLETE</b>	US Dept of Treasury Local Assistance & Tribal Consistency Fund LATCF	\$782,200	\$0	\$0	\$782,200	8/21/2023	9/30/2025 10/31/2025	—	3/1/2021 - 11.1.003.5.196	
<b>100% Funds Used</b>										
BOCC Chad Ingle	US Dept of Transportation ID-2020-008-00 FTA Grant 2020-008 - CARES Act	\$4,547,613	\$0	\$2,926,455	\$1,621,158	8/13/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	4/30/2020 - 9/30/2026 20.1.070.4.026	
BOCC Chad Ingle <b>COMPLETE</b>	US Dept of Transportation ID-2022-010-00 FTA Grant 2022-010 - FR/Para Ops/ ADA/ Training	\$764,670	Hard-Dollar/ In-Kind	\$644,346	\$0	\$1,409,016	11/1/2024	9/30/2024 10/31/2024	8/16/2022 - 11/13/2024 20.1.070.4.023	
<b>100% Funds Used</b>										
BOCC Chad Ingle <b>COMPLETE</b>	US Dept of Transportation ID-2022-011-00 FTA Grant 2022-011 - RTC Phase II	\$500,000	Hard-Dollar/ In-Kind	\$125,000	\$65,390	\$559,610	11/1/2024	3/31/2025 4/30/2025	8/19/2022 - 3/27/2025 20.1.070.4.024	
BOCC Chad Ingle	US Dept of Transportation ID-2023-019-00 FTA Grant 2023-019 - ADP	\$80,000	Hard-Dollar/ In-Kind	\$20,000	\$0	\$100,000	8/13/2025	9/30/2025 10/31/2025	9/1/2023 - 12/31/2025 20.1.070.4.032	
<b>100% Funds Used</b>										
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	\$3,584,380	\$3,391,900	8/13/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	\$14,996	\$147,504	8/13/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	9/1/2023 - 3/31/2026 20.1.070.4.031
BOCC Chad Ingle <b>COMPLETE</b>	US Dept of Transportation ID-2024-029-00 FTA Grant 2024-029 - Truck	\$60,480	Hard-Dollar/ In-Kind	\$15,120	\$820	\$74,781	8/13/2025	9/30/2025 10/31/2025	—	9/9/2024 - 9/30/2025 20.1.070.4.036
BOCC Chad Ingle <b>COMPLETE</b>	US Dept of Transportation ID-2024-030-00 FTA Grant 2024-030 - ADA Para Ops	\$163,657	\$0	\$0	\$163,657	5/13/2025	6/30/2025 7/31/2025	—	9/9/2024 - 6/30/2025 20.1.070.4.037	
<b>100% Funds Used</b>										
BOCC Chad Ingle	US Dept of Transportation ID-2024-031-00 FTA Grant 2024-031 - Training	\$7,200	Hard-Dollar/ In-Kind	\$1,800	\$4,466	\$4,534	8/13/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	9/9/2024 - 12/31/2025 20.1.070.4.035
BOCC Chad Ingle	US Dept of Transportation ID-2024-032-00 FTA Grant 2024-032 - Planning	\$62,400	Hard-Dollar/ In-Kind	\$15,600	\$0	\$78,000	5/13/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	9/9/2024 - 4/30/2026 20.1.070.4.018
<b>100% Funds Used</b>										
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	\$60,892	\$0	—	9/30/2025 10/31/2025	12/31/2025 1/31/2026	8/25/2025 - 6/30/2026 20.1.070.4.038
BOCC Chad Ingle	ID Transportation Dept ID-2020-026 / O2270KC ITD-5310 Purchase of Service FY23-24	\$181,000	Hard-Dollar/ In-Kind	\$45,250	\$1,029	\$225,221	9/17/2025	9/30/2025 10/31/2025	Variable	10/1/2022 - 9/30/2025 20.1.070.4.010

Kootenai County  
Schedule of Grant Activity, through September 30, 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	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	9/30/2025 10/31/2025	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	---	9/30/2025 10/31/2025	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	---	9/30/2025 10/31/2025	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	\$189,353	\$10,647	---	9/30/2025 10/31/2025	Variable	10/1/2024 - 9/30/2026 20.1.070.4.010
BOCC Chad Ingle <b>COMPLETE</b>	ID Transportation Dept ID-2018-002-01 / C1779KC ITD-5339 Bus Shelters	\$329,200	Hard-Dollar/ In-Kind	\$82,300	\$0	\$411,500	12/19/2024	9/30/2024 10/31/2024	---	10/1/2019 - 9/30/2024 20.1.070.4.039 <b>100% Funds Used</b>
BOCC Chad Ingle	ID Transportation Dept ID-2023-010 / C2379KC ITD-5339 5 Para Buses	\$475,000	Hard-Dollar/ In-Kind	\$118,750	\$115,881	\$477,869	2/18/2025	9/30/2025 10/31/2025	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	\$49,884	\$68,866	9/10/2025	9/30/2025 10/31/2025	Variable	6/1/2023 - 9/30/2027 20.1.070.4.039
BOCC Dorian Komberec/Julina Hildreth <b>COMPLETE</b>	ID Dept of Commerce ICDBG-22-I-05-PF Panhandle Village Water System	\$500,000		\$0	\$0	\$500,000	6/16/2025	6/30/2025 7/31/2025	---	2/15/2022 - 5/31/2025 50.1.001.4.804 <b>100% Funds Used</b>
BOCC Leighanna Keiser <b>COMPLETE</b>	ID State Historical Society CLG-2022-04 Historic Preservation	\$15,000	In-Kind	\$15,000	\$1	\$29,999	11/21/2024	9/30/2024 10/31/2024	---	10/1/2021 - 9/30/2024 34.1.004.4.176
ELECTIONS Asa Gray	ID Secretary of State EAC-ELSEC22ID-01-04 2023 HAVA Elections Security	\$55,104	Hard-Dollar	\$13,776	\$200	\$68,680	---	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	---	9/30/2025 10/31/2025	12/31/2025 1/31/2026	8/13/2024 - 12/31/2026 10.2.205.4.228
DISTRICT COURT Mark Heid <b>COMPLETE</b>	DOJ 2020-TA-AX-K004 OVW DV Mentor Court Grant	\$149,824		\$0	\$131,361	\$18,463	7/8/2024	9/30/2025 10/31/2025	---	10/01/2020 - 9/30/2025 45.8.001.4.250
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY24-Sub Abuse Substance Abuse Prevention	\$6,353		\$0	\$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	\$4,204		\$0	\$295	\$3,909	6/9/2025	6/30/2025 7/31/2025	---	7/1/2024 - 6/30/2025 10.7.137.4.137

Kootenai County  
Schedule of Grant Activity, through September 30, 2025

Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						
				Remaining Grant Award Funds <small>*Including Match</small>	Life-to-Date Expenses <small>*Including Match</small>	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
							Sent	Due	Org Set	
JUV DIV Norma Blanchette	ID Office of Drug Policy SFY26-Sub Abuse Substance Abuse Prevention	\$6,644	\$0	\$6,644	\$0	—	9/30/2025 10/31/2025	12/31/2025 1/31/2026	7/1/2025 - 6/30/2026 10.7.137.4.137	
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Dept of Lands 19SSCF-Kootenai 2019 WUI HFR Farragut Trail	\$50,000	State \$50,000	\$5,581	\$94,419	2/13/2025	12/31/2024 1/31/2025	—	2/29/2024 - 12/26/2024 10.6.114.4.108	
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Dept of Lands 20SSCF-02-Kootenai 2020 WUI HFR Post Falls Community	\$125,000	Hard-Dollar/ In-Kind	\$12,500	\$4,666	\$132,834	12/11/2024	11/30/2024 12/31/2024	— 12/21/2023 - 11/30/2024 10.6.114.4.108	
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Dept of Lands 20WFM-Kootenai 2020 WUI WFM Veterans Centennial	\$25,000	In-Kind / Prog Inc	\$10,752	\$38	\$35,714	12/19/2024	11/30/2024 12/31/2024	— 4/25/2023 - 11/30/2024 10.6.114.4.113	
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Dept of Lands 21HFR1-Kootenai 2021 WUI HFR Hayden Lake	\$130,000	\$0	\$9,408	\$120,592	2/6/2025	11/30/2024 12/31/2024	—	6/8/2022 - 11/30/2024 10.6.114.4.110	
OEM Tiffany Westbrook	ID Dept of Lands 22HFR1-Kootenai 2022 WUI HFR Canfield Natural Area	\$155,000	\$0	\$61,903	\$93,097	6/17/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	7/23/2023 - 11/30/2025 10.6.114.4.107	
OEM Tiffany Westbrook	ID Dept of Lands 23WFM-Kootenai 2023 WUI WFM Tubbs Hill	\$240,000	Hard-Dollar/ In-Kind	\$24,000	\$159,639	\$104,361	—	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	—	9/30/2025 10/31/2025	12/31/2025 1/31/2026	4/8/2025 - 11/30/2027 10.6.114.4.119
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Office of Emergency Management EMS-2020-EP-00003 2020 EMPG	\$130,297	Hard-Dollar	\$108,391	\$0	\$238,688	12/27/2022	9/30/2022 10/31/2022	— <b>100% Funds Used</b>	10/1/2019 - 9/30/2021 10.6.114.4.120
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2022-EP-00005 2022 EMPG	\$117,723	Hard-Dollar	\$112,812	\$3,930	\$226,605	9/19/2024	9/30/2024 10/31/2024	— 10/1/2021 - 9/1/2023 10.6.114.4.120	
OEM Tiffany Westbrook <b>COMPLETE</b>	ID Office of Emergency Management EMW-2022-SS-00109 2022 SHSP	\$219,521	\$0	\$0	\$219,521	5/2/2025	2/28/2025 3/31/2025	— <b>100% Funds Used</b>	9/1/2022 - 2/28/2025 10.6.114.4.123	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2023-EP-00003 2023 EMPG	\$100,356	Hard-Dollar	\$100,356	\$0	\$200,712	11/6/2024	9/30/2025 10/31/2025	12/31/2025 1/31/2026	10/1/2022 - 9/1/2024 10.6.114.4.124
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2023-SS-00078 2023 SHSP	\$228,457	\$0	\$8,614	\$219,843	5/21/2025	6/30/2025 7/31/2025	9/30/2025 10/31/2025	9/1/2023 - 2/28/2026 10.6.114.4.124	
OEM Tiffany Westbrook	ID Office of Emergency Management EMS-2024-EP-05001 2024 EMPG	\$90,561	Hard-Dollar	\$90,561	\$0	\$181,121	—	9/30/2025 10/31/2025	12/31/2025 1/31/2026	10/1/2023 - 1/31/2026 10.6.114.4.125

Kootenai County  
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Department & Contact	Grant Funding Source, Number & Name	Grant Award	Grant Match	Financial Reporting						
				Remaining Grant Award Funds	Life-to-Date Expenses	Last Reimb	Last Report Period End	Next Report Period End	Grant Period	
				*Including Match	*Including Match		Sent	Due	Org Set	
OEM Tiffany Westbrook	ID Office of Emergency Management EMW-2024-SS-05016 2024 SHSP	\$214,729	\$0	\$25,570	\$189,159	9/30/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	\$113,069	\$306,916	9/2/2025	9/30/2025 10/31/2025	12/31/2025 1/31/2026	7/25/2023 - 1/4/2026 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	---	9/30/2025 10/31/2025	12/31/2025 1/31/2026	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	\$1,249,400	\$600	---	9/30/2025 10/31/2025	12/31/2025 1/31/2026	7/1/2025 - 6/30/2026 50.1.155.4.880	
SHERIFF Andrea Littlefield	US Dept of Justice 15PBJA-22-GG-02603-JAGX JAG Program-FY22 <b>COMPLETE</b>	\$21,707	\$0	\$4	\$21,703	10/3/2024	9/30/2024 10/31/2024	---	10/1/2021 - 9/30/2024 15.6.605.4.611	
SHERIFF Stephane Drobny	Idaho Transportation Dept FY25 Traffic Mobilization Hwy Safety Mobilization	\$16,246	\$0	\$0	\$16,246	9/30/2025	9/15/2025	Variable	10/1/2024 - 9/30/2025 15.6.605.4.606	
SHERIFF Stephanie Drobny	Dept of Agriculture 2024 Invasive Species Invasive Species <b>COMPLETE</b>	\$272,181	\$0	\$216,496	\$55,685	7/15/2024	9/30/2024 10/31/2024	---	5/27/2024 - 10/31/2024 15.6.605.4.621	
SHERIFF Stephanie Drobny	Dept of Agriculture 2025 Invasive Species Invasive Species	\$263,938	\$0	\$227,991	\$35,947	8/15/2025	9/30/2025 10/31/2025	10/31/2025 11/30/2025	6/1/2025 - 10/31/2025 15.6.605.4.621	
SHERIFF Andrea Littlefield	Idaho Dept of Parks & Rec 2024-FFY24 RBS Boater Safety <b>COMPLETE</b>	\$147,857	Hard-Dollar \$73,929	\$0	\$221,786	10/4/2024	9/30/2024 10/31/2024	---	10/1/2023 - 9/30/2024 37.6.685.4.681	
SHERIFF Andrea Littlefield	Idaho Dept of Parks & Rec 2025-FFY25 RBS Boater Safety <b>COMPLETE</b>	\$146,701	Hard-Dollar \$73,351	\$0	\$220,052	---	9/30/2025 10/31/2025	---	10/1/2024 - 9/30/2025 37.6.685.4.681	
<b>GRAND TOTALS</b>		<b>\$63,782,735</b> Total Grant Fund Awards	<b>\$7,160,689</b> Total Grant Match	<b>\$11,653,823</b> Total Remaining Funds	<b>\$59,289,601</b> Total Current Expenses					