

BEFORE THE BOARD OF STEVENS COUNTY COMMISSIONERS

IN THE MATTER OF ANNUAL BUDGETS, TAX  
LEVIES, BANKING AND RESERVE FUND(S)

Resolution No. 112-2020 ADOPTING A BUDGET  
AND FIXING THE AMOUNT OF LEVIES FOR  
COLLECTION IN CALENDAR YEAR 2021 AND  
PROVIDING FOR OTHER MATTERS PROPERLY  
RELATING THERETO

WHEREAS, the Board finds that the Board of County Commissioners for Stevens County has provided notice and conducted public hearings on the fiscal year 2020 budget on December 7, 2020; December 11, 2020; December 18, 2020; December 23, 2019 and December 31, 2020; AND

WHEREAS, the Stevens County Board of Commissioners, in considering the budget for 2021, has reviewed all sources of revenue and examined all anticipated expenses; AND

WHEREAS, Initiative Measure 747 limits local governments to a property tax levy increase of one percent (or the amount of the Implicit Price Deflator, which is greater than one percent) over the previous year's levy, whichever is less, unless a greater increase is approved by the voters at an election; AND

WHEREAS, the Board has determined and finds that due to the impacts of various economic factors, including inadequate funding from the State to comply with escalating governmental and criminal justice costs including, but not limited to criminal justice (Prosecutor, Public Defender, and Correctional Facilities), Courts, and other public safety offices/departments, and, with regard to County Road Fund to fund establishing, laying out, constructing, altering, repairing, improving and maintaining county roads, bridges for vehicle and other property purposes, there is a substantial need to use the limit factor specified in RCW Chapter 84.55 of one hundred one percent of taxes collected in 2020; AND,

WHEREAS, a finding was made of substantial need under RCW 84.55.0101 which authorized the use of a limit factor of 101 percent for the property tax levy for 2021 as to both Current Expense Fund (Resolution No. 96A-2020) and Road Fund (Resolution 96B-2020); AND,

WHEREAS, the levy amount increased 1% over the previous year for Current Expense (Resolution 97A-2020) and the levy amount increased 1% over the previous year for Stevens County/Road (Resolution 97B-2020); AND;

WHEREAS, Resolution No. 88-2015 created a reserve fund within the Weed Control Board Fund; AND,

WHEREAS, Resolution No. 89-2015 created a reserve fund within the Sheriff Ambulance Fund; AND,

WHEREAS, The Board finds that adopting of Budget Policy #1-2018 does not need to be changed; AND,

WHEREAS, The Balance of the Insurance Services Fund Balance necessitates continued collection of unemployment insurance (UI) collection; AND,

NOW, THEREFORE, IT IS HEREBY RESOLVED AND ORDERED that the budget for fiscal year 2021 for Stevens County, Washington, including receipts, disbursements and the amounts proposed to be raised by taxation, together with the levies therefore, is hereby adopted as set forth in Exhibit A attached.

BE IT FURTHER RESOLVED the budget is passed as per Budget Policy #1-2018.

BE IT FURTHER RESOLVED by this Stevens County Board of Commissioners, after due consideration of all relevant evidence and testimony presented, that the levy amount to be collected for 2021 shall reflect a one percent increase over 2020, plus the additional revenue resulting from the addition of new construction, improvements to property, any increase in the value of state-assessed property or any other allowable items and refunds made, and a shift in levy amounts to be collected of \$150,000 from Roads to Current Expense, in order to discharge the expected expenses and obligation of Stevens County.

BE IT FURTHER RESOLVED that no additional amount shall be set aside in reserve in the Weed Control Board Fund for 2021. This retains a total amount of \$30,000 in reserve.

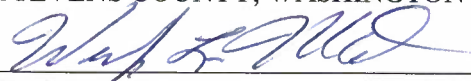
BE IT FURTHER RESOLVED no additional amount shall be set aside for reserve in the Sheriff Ambulance Fund. This retains a total amount of \$150,000 in reserve.

BE IT FURTHER RESOLVED that for the calendar year of 2021 the Unemployment Insurance rate stay at one percent (1%).

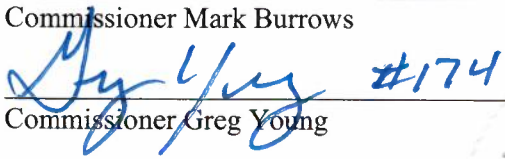
Passed by the Board of Stevens County Commissioners meeting in regular session at Colville, Washington, by the following vote, then signed by its membership and attested to by its Clerk in authorization of such passage the 31<sup>st</sup> day of December, 2020.

3 YEA; 0 NAY; 0 ABSTAIN; and 0 ABSENT

BOARD OF COUNTY COMMISSIONERS OF  
STEVENS COUNTY, WASHINGTON

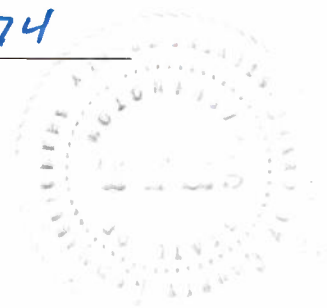
  
Chairman Wes McCart

  
Commissioner Mark Burrows

 #174  
Commissioner Greg Young

ATTEST:

  
Michelle Enright  
Clerk of the Board



## 2021 Budget Summary - CE

\*Note  
Reserved or  
Dedicated Beg  
Fund Balance

| Fund            | Department                           | Beginning<br>Balance | Revenues          | Expenditures      | Ending Balance   | Fund Balance  |
|-----------------|--------------------------------------|----------------------|-------------------|-------------------|------------------|---------------|
| Current Expense |                                      | 5,600,000            |                   |                   |                  |               |
|                 | General Government                   |                      | 13,143,411        | 2,141,803         |                  |               |
|                 | Accumulated Severance                |                      | 0                 | 120,000           |                  |               |
|                 | Assessor                             |                      | 10,000            | 915,234           |                  |               |
|                 | Auditor                              |                      | 654,250           | 861,251           |                  |               |
|                 | Child Advocate Program               |                      | 114,487           | 88,799            |                  |               |
|                 | Superior Court Clerk                 |                      | 143,500           | 554,663           |                  |               |
|                 | Commissioners                        |                      | 366,829           | 1,009,867         |                  |               |
|                 | Coroner                              |                      | 10,000            | 243,956           |                  |               |
|                 | Courtroom Support                    |                      | 0                 | 71,434            |                  |               |
|                 | District Court                       |                      | 406,300           | 787,000           |                  |               |
|                 | Elections                            |                      | 108,000           | 346,491           |                  |               |
|                 | Emergency Management                 |                      | 227,661           | 291,906           |                  |               |
|                 | WSU Extension Office                 |                      | 162,977           | 152,905           |                  |               |
|                 | Facilities                           |                      | 0                 | 634,676           |                  |               |
|                 | Fair Facilities                      |                      | 162,200           | 262,979           |                  |               |
|                 | Family Law Investigator              |                      | 0                 | 13,500            |                  |               |
|                 | HR Management                        |                      | 41,625            | 167,589           |                  |               |
|                 | Juvenile Services                    |                      | 325,626           | 329,606           |                  |               |
|                 | Juvenile Facilities                  |                      | 528,287           | 396,025           |                  |               |
|                 | Leoff Pension                        |                      | 0                 | 35,200            |                  |               |
|                 | Land Services                        |                      | 1,034,303         | 1,287,263         |                  |               |
|                 | Prosecutor                           |                      | 610,937           | 1,769,172         |                  |               |
|                 | Public Health                        |                      | 0                 | 508,583           |                  |               |
|                 | Sheriff                              |                      | 1,212,212         | 5,313,732         |                  |               |
|                 | Jail                                 |                      | 141,700           | 1,844,625         |                  |               |
|                 | Superior Court                       |                      | 214,177           | 634,242           |                  |               |
|                 | Indigent Defense                     |                      | 50,402            | 986,600           |                  |               |
|                 | Therapeutic Court/Pre-Trial Services |                      | 0                 | 74,250            |                  |               |
|                 | Treasurer                            |                      | 363,000           | 466,911           |                  |               |
|                 | Veterans Service                     |                      | 103,365           | 83,000            |                  |               |
| Current Expense |                                      |                      |                   |                   | 3,341,987        | 41,580        |
| <b>Totals</b>   |                                      | <b>5,600,000</b>     | <b>20,135,249</b> | <b>22,393,262</b> | <b>3,341,987</b> | <b>41,580</b> |

## 2021 Budget Summary - All Funds

\*Note

Reserved or  
Dedicated Beg

| Fund<br>Number         | Fund / Department               | Beginning<br>Balance | Revenues          | Expenditures      | Ending Balance    | Fund Balance   |
|------------------------|---------------------------------|----------------------|-------------------|-------------------|-------------------|----------------|
| 001                    | Current Expense                 | 5,600,000            | 20,135,249        | 22,393,262        | 3,341,987         | 41,580         |
| 106                    | Performing Arts                 | 168,525              | 60,000            | 60,000            | 168,525           |                |
| 107                    | Crime Victims                   | 140,115              | 44,600            | 40,000            | 144,715           |                |
| 110                    | Road Fund                       | 8,220,165            | 15,568,243        | 17,766,322        | 6,022,086         |                |
| 115                    | Paths and Trails                | 306,600              | 18,889            | 50,000            | 275,489           |                |
| 121                    | Homelessness                    | 1,197,208            | 353,000           | 419,900           | 1,130,308         |                |
| 122                    | NEWACS                          | 5,539,300            |                   |                   |                   |                |
| 122-701                | Mental Health                   |                      | 8,744,675         | 8,744,675         |                   |                |
| 122-703                | CD                              |                      | 703,330           | 703,330           |                   |                |
| 122-704                | Developmental Disabilities      |                      | 1,045,316         | 1,119,584         |                   |                |
| 122-705                | Evaluation & Treatment Facility |                      | 5,038,867         | 5,158,867         |                   |                |
| 122                    | NEWACS                          |                      |                   |                   | 5,345,032         |                |
| 123                    | Very Low Income Housing         | 200,532              | 60,000            | 100,000           | 160,532           |                |
| 124                    | Veterans Relief                 | 130,120              | 54,200            | 54,200            | 130,120           |                |
| 125                    | Law Library                     | 46,483               | 9,175             | 5,000             | 50,658            |                |
| 126                    | Auditor's O & M                 | 54,900               | 237,500           | 275,700           | 16,700            |                |
| 127                    | Elections HAVA 3                | 93,000               | 0                 | 93,000            | 0                 |                |
| 128                    | NE WA Fair                      | 57,098               | 52,200            | 84,500            | 24,798            |                |
| 129                    | Treasurer's O & M               | 59,100               | 45,000            | 66,500            | 37,600            |                |
| 130                    | Weed Control                    | 127,000              | 159,879           | 198,473           | 88,406            | 30,000         |
| 131                    | Little Pend Oreille LMD 1-2013  | 2,449                | 1,000             | 3,449             | 0                 |                |
| 131                    | Loon Lake Mngt Dist 2-1013      | 63                   | 750               | 813               | 0                 |                |
| 133                    | Family Law Court Facilitator    | 29,602               | 9,650             | 8,500             | 30,752            |                |
| 138                    | Deer Lake Mngt Dist 1-2011      | 71                   | 1,000             | 1,071             | 0                 |                |
| 139                    | Guardianship Facilitator        | 2,240                | 0                 | 0                 | 2,240             |                |
| 140                    | Drug Investigation              | 91,676               | 0                 | 76,300            | 15,376            |                |
| 141                    | Sheriff State Forfeiture        | 39,583               | 0                 | 38,600            | 983               |                |
| 142                    | Sheriff Federal Forfeiture      | 36,842               | 0                 | 36,500            | 342               |                |
| 145                    | Emergency Communications        | 493,827              | 2,183,256         | 2,160,285         | 516,798           |                |
| 150                    | Inmate Welfare Fund             | 33,757               | 5,750             | 5,750             | 33,757            |                |
| 155                    | CE Vehicle Replacement          | 27,013               | 400,000           | 400,000           | 27,013            |                |
| 160                    | Trial Court Improvement         | 52,273               | 25,000            | 25,000            | 52,273            |                |
| 165                    | REET Technology                 | 44,046               | 9,500             | 5,000             | 48,546            |                |
| 180                    | Deer Lake Mngt Dist 1-2016      | 5,902                | 29,000            | 34,902            | 0                 |                |
| 181                    | Loon Lake Mngt Dist 1-2018      | 122,786              | 67,000            | 80,000            | 109,786           |                |
| 182                    | LPO Lake Mngt Dist 2-2018       | 24,706               | 17,000            | 20,000            | 21,706            |                |
| 190                    | Election - CARES                | 62,000               | 0                 | 62,000            | 0                 |                |
| 201                    | Debt Service                    | 30,804               | 46,678            | 56,693            | 20,789            |                |
| 305                    | CE Capital Projects             | 1,865,498            | 653,000           | 535,000           | 1,983,498         |                |
| 306                    | Public Facilities               | 1,472,264            | 522,500           | 341,727           | 1,653,037         |                |
| 405                    | Sheriff's Ambulance             | 369,461              | 1,437,700         | 1,436,730         | 370,431           | 150,000        |
| 410                    | Solid Waste                     | 2,050,000            | 2,859,000         | 4,291,653         | 617,347           |                |
| 412                    | Landfill Closure Expenditure    | 2,177,256            | 66,533            | 0                 | 2,243,789         |                |
| 413                    | Landfill Post Closure           | 1,046,176            | 126,343           | 150,000           | 1,022,519         |                |
| 501                    | ER&R                            | 2,087,800            | 5,477,000         | 6,614,400         | 950,400           |                |
| 510                    | Informational Services          | 36,065               | 2,810,900         | 2,810,041         | 36,924            |                |
| 520                    | Insurance Service Fund          | 49,860               | 1,611,185         | 1,509,010         | 152,035           |                |
| 530                    | Health Insurance                | 248,662              | 250,000           | 250,000           | 248,662           |                |
| <b>Total All Funds</b> |                                 | <b>34,442,828</b>    | <b>70,939,868</b> | <b>78,286,737</b> | <b>27,095,959</b> | <b>221,580</b> |

**\*Note**

|                        |                               |         |
|------------------------|-------------------------------|---------|
| Dedicated Funds        | Current Expense - Vessel Fees | 41,580  |
| Reserved Funds         | Weed Control                  | 30,000  |
| Reserved Funds         | Sheriff's Ambulance           | 150,000 |
| Beginning Fund Balance |                               | 221,580 |

\*Note - These funds are part of the total beginning fund totals.

## 2021 Budget Adoption Summary

| Fund            | Dept | Fund Type | BARS       | Obj | Object Description                     | Fund | Department             | Beginning Balance | Revenues   | Expenditures | Ending Balance |
|-----------------|------|-----------|------------|-----|--|------|------------------------|-------------------|------------|--------------|----------------|
| Current Expense |      |           |            |     |  |      |                        | 5,600,000         |            |              |                |
| 001             | 020  | 010       | 0020       |     | BENEFITS                               |      | General Government     |                   | 13,143,411 |              |                |
| 001             | 020  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 5,000        |                |
|                 |      |           |            |     |  |      |                        |                   |            | 2,136,803    |                |
| 001             | 040  | 010       | 0010       |     | SAL & WAGE                             |      | Accumulated Severance  |                   | 0          |              |                |
| 001             | 040  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 100,000      |                |
|                 |      |           |            |     |  |      |                        |                   |            | 20,000       |                |
| 001             | 060  | 010       | 0010       |     | SAL & WAGE                             |      | Assessor               |                   | 10,000     |              |                |
| 001             | 060  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 607,181      |                |
| 001             | 060  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 257,730      |                |
|                 |      |           |            |     |  |      |                        |                   |            | 50,323       |                |
| 001             | 080  | 010       | 0010       |     | SAL & WAGE                             |      | Auditor                |                   | 654,250    |              |                |
| 001             | 080  | 010       | 0012       |     | OVERTIME                               |      |                        |                   |            | 570,027      |                |
| 001             | 080  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 4,500        |                |
| 001             | 080  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 255,274      |                |
|                 |      |           |            |     |  |      |                        |                   |            | 31,450       |                |
| 001             | 130  | 010       | 0010       |     | SAL & WAGE                             |      | Child Advocate Program |                   | 114,487    |              |                |
| 001             | 130  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 19,968       |                |
| 001             | 130  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 13,681       |                |
|                 |      |           |            |     |  |      |                        |                   |            | 55,150       |                |
| 001             | 160  | 010       | 0010       |     | SAL & WAGE                             |      | Superior Court Clerk   |                   | 143,500    |              |                |
| 001             | 160  | 010       | 0012       |     | OVERTIME                               |      |                        |                   |            | 337,669      |                |
| 001             | 160  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 5,000        |                |
| 001             | 160  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 151,094      |                |
|                 |      |           |            |     |  |      |                        |                   |            | 60,900       |                |
| 001             | 180  | 010       | 0010       |     | SAL & WAGE                             |      | Commissioners          |                   | 366,829    |              |                |
| 001             | 180  | 010       | 0012       |     | OVERTIME                               |      |                        |                   |            | 464,313      |                |
| 001             | 180  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 500          |                |
| 001             | 180  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 162,555      |                |
|                 |      |           |            |     |  |      |                        |                   |            | 382,499      |                |
| 001             | 220  | 010       | 0010       |     | SAL & WAGE                             |      | Coroner                |                   | 10,000     |              |                |
| 001             | 220  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 109,732      |                |
| 001             | 220  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 42,574       |                |
|                 |      |           |            |     |  |      |                        |                   |            | 91,650       |                |
| 001             | 230  | 010       | 0010       |     | SAL & WAGE                             |      | Courtroom Support      |                   | 0          |              |                |
| 001             | 230  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 64,200       |                |
| 001             | 230  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 6,500        |                |
|                 |      |           |            |     |  |      |                        |                   |            | 734          |                |
| 001             | 240  | 010       | 0010       |     | SAL & WAGE                             |      | District Court         |                   | 406,300    |              |                |
| 001             | 240  | 010       | 0012       |     | OVERTIME                               |      |                        |                   |            | 548,973      |                |
| 001             | 240  | 010       | 0020       |     | BENEFITS                               |      |                        |                   |            | 100          |                |
| 001             | 240  | 010       | 30/40/9900 |     | SUPPLIES, SERVICES, INTERFUND PAYMENTS |      |                        |                   |            | 202,427      |                |
|                 |      |           |            |     |  |      |                        |                   |            | 35,500       |                |
|                 |      |           |            |     |  |      | Elections              |                   | 108,000    |              |                |

|     |     |     |            |  |                         |           |           |
|-----|-----|-----|------------|--|-------------------------|-----------|-----------|
| 001 | 250 | 010 | 0010       | SAL & WAGE                             |                         |           | 131,436   |
| 001 | 250 | 010 | 0012       | OVERTIME                               |                         |           | 12,000    |
| 001 | 250 | 010 | 0020       | BENEFITS                               |                         |           | 56,455    |
| 001 | 250 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 146,600   |
|     |     |     |            |  |                         |           |           |
| 001 | 255 | 010 | 0010       | SAL & WAGE                             | Emergency Management    | 227,661   | 65,000    |
| 001 | 255 | 010 | 0020       | BENEFITS                               |                         |           | 14,500    |
| 001 | 255 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 119,193   |
| 001 | 255 | 010 | 0060       | MACHINERY & EQUIPMENT                  |                         |           | 93,213    |
|     |     |     |            |  |                         |           |           |
| 001 | 260 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | WSU Extension Office    | 162,977   | 152,905   |
|     |     |     |            |  |                         |           |           |
| 001 | 280 | 010 | 0010       | SAL & WAGE                             | Facilities              | 0         | 133,060   |
| 001 | 280 | 010 | 0012       | OVERTIME                               |                         |           | 3,500     |
| 001 | 280 | 010 | 0020       | BENEFITS                               |                         |           | 57,760    |
| 001 | 280 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 440,356   |
|     |     |     |            |  |                         |           |           |
| 001 | 290 | 010 | 0010       | SAL & WAGE                             | Fair Facilities         | 162,200   | 53,200    |
| 001 | 290 | 010 | 0020       | BENEFITS                               |                         |           | 15,000    |
| 001 | 290 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 179,779   |
| 001 | 290 | 010 | 0060       | MACHINERY & EQUIPMENT                  |                         |           | 15,000    |
|     |     |     |            |  |                         |           |           |
| 001 | 293 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Family Law Investigator | 0         | 13,500    |
|     |     |     |            |  |                         |           |           |
| 001 | 295 | 010 | 0010       | SAL & WAGE                             | HR Management           | 41,625    | 62,500    |
| 001 | 295 | 010 | 0020       | BENEFITS                               |                         |           | 22,939    |
| 001 | 295 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 82,150    |
|     |     |     |            |  |                         |           |           |
| 001 | 300 | 010 | 0010       | SAL & WAGE                             | Juvenile Services       | 325,626   | 131,650   |
| 001 | 300 | 010 | 0020       | BENEFITS                               |                         |           | 56,660    |
| 001 | 300 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 141,296   |
|     |     |     |            |  |                         |           |           |
| 001 | 310 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Juvenile Facilities     | 528,287   | 396,025   |
|     |     |     |            |  |                         |           |           |
| 001 | 320 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Leoff Pension           | 0         | 35,200    |
|     |     |     |            |  |                         |           |           |
| 001 | 340 | 010 | 0010       | SAL & WAGE                             | Land Services           | 1,034,303 | 662,579   |
| 001 | 340 | 010 | 0012       | OVERTIME                               |                         |           | 1,500     |
| 001 | 340 | 010 | 0020       | BENEFITS                               |                         |           | 250,522   |
| 001 | 340 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 372,662   |
|     |     |     |            |  |                         |           |           |
| 001 | 360 | 010 | 0010       | SAL & WAGE                             | Prosecutor              | 610,937   | 1,172,011 |
| 001 | 360 | 010 | 0020       | BENEFITS                               |                         |           | 405,767   |
| 001 | 360 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                         |           | 191,394   |
|     |     |     |            |  |                         |           |           |
| 001 | 380 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Public Health           | 0         | 508,583   |



|     |     |     |             |  |                                      |           |            |            |           |
|-----|-----|-----|-------------|--|--------------------------------------|-----------|------------|------------|-----------|
|     |     |     |             |  | Sheriff                              | 1,212,212 |            |            |           |
| 001 | 400 | 010 | 0010        | SAL & WAGE                             |                                      |           |            | 2,621,402  |           |
| 001 | 400 | 010 | 0012        | OVERTIME                               |                                      |           |            | 322,799    |           |
| 001 | 400 | 010 | 0020        | BENEFITS                               |                                      |           |            | 1,105,077  |           |
| 001 | 400 | 010 | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 1,232,054  |           |
| 001 | 400 | 010 | 0060        | MACHINERY & EQUIPMENT                  |                                      |           |            | 32,400     |           |
|     |     |     |             |  | Jail                                 | 141,700   |            |            |           |
| 001 | 420 | 010 | 0010        | SAL & WAGE                             |                                      |           |            | 707,990    |           |
| 001 | 420 | 010 | 0012        | OVERTIME                               |                                      |           |            | 135,000    |           |
| 001 | 420 | 010 | 0020        | BENEFITS                               |                                      |           |            | 356,000    |           |
| 001 | 420 | 010 | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 645,635    |           |
|     |     |     |             |  | Superior Court                       | 214,177   |            |            |           |
| 001 | 440 | 010 | 0010        | SAL & WAGE                             |                                      |           |            | 152,121    |           |
| 001 | 440 | 010 | 0020        | BENEFITS                               |                                      |           |            | 49,665     |           |
| 001 | 440 | 010 | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 432,456    |           |
|     |     |     |             |  | Indigent Defense                     | 50,402    |            |            |           |
| 001 | 450 | 010 | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 986,600    |           |
|     |     |     |             |  | Therapeutic Court/Pre-Trial Services | 0         |            |            |           |
| 001 | 455 | 010 | 0010        | SAL & WAGE                             |                                      |           |            | 50,000     |           |
|     |     |     | 0020        | BENEFITS                               |                                      |           |            | 20,250     |           |
|     |     |     | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 4,000      |           |
|     |     |     |             |  | Treasurer                            | 363,000   |            |            |           |
| 001 | 460 | 010 | 0010        | SAL & WAGE                             |                                      |           |            | 296,831    |           |
| 001 | 460 | 010 | 0012        | OVERTIME                               |                                      |           |            | 3,000      |           |
| 001 | 460 | 010 | 0020        | BENEFITS                               |                                      |           |            | 121,730    |           |
| 001 | 460 | 010 | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 45,350     |           |
|     |     |     |             |  | Veterans Service Office              | 103,365   |            |            |           |
| 001 | 499 | 010 | 0010        | SAL & WAGE                             |                                      |           |            | 52,000     |           |
| 001 | 499 | 010 | 0012        | OVERTIME                               |                                      |           |            | 17,000     |           |
| 001 | 499 | 010 | 0020        | BENEFITS                               |                                      |           |            | 14,000     |           |
| 001 | 499 | 010 | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            |            |           |
| 001 |     |     |             |  |                                      |           |            |            |           |
|     |     |     |             | Current Expense                        | Totals                               | 5,600,000 | 20,135,249 | 22,393,262 | 3,341,987 |
|     |     |     |             |  |                                      |           |            |            |           |
| 001 |     |     |             | Current Expense                        |                                      | 5,600,000 | 20,135,249 | 22,393,262 | 3,341,987 |
|     |     |     |             |  |                                      |           |            |            |           |
| 106 | 999 | 010 |             |  | Performing Arts                      | 168,525   | 60,000     |            |           |
|     |     |     | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 60,000     | 168,525   |
|     |     |     |             |  |                                      |           |            |            |           |
| 107 | 999 | 010 |             |  | Crime Victims                        | 140,115   | 44,600     |            |           |
|     |     |     | 30/40/9900  | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                      |           |            | 40,000     | 144,715   |
|     |     |     |             |  |                                      |           |            |            |           |
| 110 | 999 | 010 |             |  | Road                                 | 8,220,165 | 15,568,243 |            |           |
|     |     |     | 51862 51862 | JOB/CONTRACTING                        |                                      |           |            | 250,000    |           |
|     |     |     | 54200 54200 | ROAD MAINTENANCE                       |                                      |           |            | 10,300,000 |           |
|     |     |     | 54300 54300 | ROAD ADMINISTRATION                    |                                      |           |            | 857,500    |           |
|     |     |     | 54400 54400 | ROAD OPERATIONS                        |                                      |           |            | 180,000    |           |
|     |     |     | 59400 59400 | CAPITAL EXPENDITURE                    |                                      |           |            | 550,000    |           |
|     |     |     | 59500 59500 | ROAD CONSTRUCTION                      |                                      |           |            | 5,628,822  | 6,022,086 |



|     |     |     |            |  |                                |           |           |           |           |
|-----|-----|-----|------------|--|--------------------------------|-----------|-----------|-----------|-----------|
| 115 | 999 | 010 | 59700      | TRANSFER OUT                           | Paths And Trails               | 306,600   | 18,889    | 50,000    | 275,489   |
| 121 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Homelessness                   | 1,197,208 | 353,000   | 419,900   | 1,130,308 |
| 122 | 701 | 010 |            |  | NEWACS                         | 5,539,300 |           |           |           |
| 122 |     | 010 |            |  | Mental Health                  |           | 8,744,675 | 8,744,675 |           |
| 122 |     | 010 |            |  | Chemical Dependency            |           | 703,330   | 703,330   |           |
| 122 |     | 010 |            |  | Developmental Disability       |           | 1,045,316 | 1,119,584 |           |
|     |     |     |            |  | Evaluation & Treatment         |           | 5,038,867 | 5,158,867 | 5,345,032 |
| 123 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | VERY LOW INCOME HOUSING        | 200,532   | 60,000    | 100,000   | 160,532   |
| 124 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Veterans Relief                | 130,120   | 54,200    | 54,200    | 130,120   |
| 125 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Law Library                    | 46,483    | 9,175     | 5,000     | 50,658    |
| 126 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Auditor's O & M                | 54,900    | 237,500   | 275,700   | 16,700    |
| 127 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Elections HAVA 3               | 93,000    | 0         | 55,000    | 0         |
|     |     |     | 0060       | Machinery & Equipment                  |                                |           |           | 38,000    |           |
| 128 | 999 | 010 | 0010       | SAL & WAGES                            | NE WA Fair                     | 57,098    | 52,200    | 1,000     |           |
|     |     |     | 0020       | BENEFITS                               |                                |           |           | 250       |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                |           |           | 83,250    | 24,798    |
| 129 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Treasurer's O & M              | 59,100    | 45,000    | 66,500    | 37,600    |
| 130 | 999 | 010 | 0010       | SAL & WAGES                            | Weed Fund                      | 127,000   | 159,879   | 116,357   |           |
|     |     |     | 0020       | BENEFITS                               |                                |           |           | 35,000    |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                                |           |           | 47,116    | 88,406    |
| 131 | 801 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | LITTLE PEND OREILLE LMD 1-2013 | 2,449     | 1,000     | 3,449     | 0         |
| 131 | 802 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | LOON LAKE MNGT DIST 2-2013     | 63        | 750       | 813       | 0         |
| 133 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Family Law Court Facilitator   | 29,602    | 9,650     | 8,500     | 30,752    |
| 138 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Deer Lake Mngt Dist 1-2011     | 71        | 1,000     | 1,071     | 0         |
| 139 | 999 | 010 |            |  | Guardianship Facilitator       | 2,240     | 0         | 0         | 2,240     |
| 140 | 999 | 010 | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS | Drug Investigation             | 91,676    | 0         | 61,300    |           |
|     |     |     | 0060       | Machinery & Equipment                  |                                |           |           | 15,000    | 15,376    |

|     |     |     |            |  |           |           |         |           |
|-----|-----|-----|------------|--|-----------|-----------|---------|-----------|
| 141 | 999 | 010 |            | Sheriff State Drug Forfeiture          | 39,583    | 0         |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 10,000  |           |
|     |     |     | 0060       | Machinery & Equipment                  |           |           | 28,600  | 983       |
| 142 | 999 | 010 |            | Sheriff Federal Drug Forfeiture        | 36,842    | 0         |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 31,500  |           |
|     |     |     | 0060       | Machinery & Equipment                  |           |           | 5,000   | 342       |
| 145 | 999 | 010 |            | Emergency Communications               | 493,827   | 2,183,256 |         |           |
|     |     |     | 0010       | SAL & WAGES                            |           |           | 713,300 |           |
|     |     |     | 0012       | OVERTIME                               |           |           | 90,000  |           |
|     |     |     | 0020       | BENEFITS                               |           |           | 361,485 |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 537,549 |           |
|     |     |     | 0060       | Machinery & Equipment                  |           |           | 402,319 |           |
|     |     |     | 0070/0080  | Debt Service Principal & Interest      |           |           | 55,632  | 516,798   |
| 150 | 999 | 010 |            | Inmate Welfare Fund                    | 33,757    | 5,750     |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 5,750   | 33,757    |
| 155 | 999 | 010 |            | CE Vehicle Replacement                 | 27,013    | 400,000   |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 125,000 |           |
|     |     |     | 0060       | Machinery & Equipment                  |           |           | 275,000 | 27,013    |
| 160 | 999 | 010 |            | Trial Court Improvement                | 52,273    | 25,000    |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 25,000  | 52,273    |
| 165 | 999 | 010 |            | REET Technology                        | 44,046    | 9,500     |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 5,000   | 48,546    |
| 180 | 999 | 010 |            | DEER LAKE MNGT DIST 1-2016             | 5,902     | 29,000    |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 34,902  | 0         |
| 181 | 999 | 010 |            | LOON LAKE MNGT DIST 1-2018             | 122,786   | 67,000    |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 80,000  | 109,786   |
| 182 | 999 | 010 |            | LPO LAKE MNGT DIST 2-2018              | 24,706    | 17,000    |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 20,000  | 21,706    |
| 190 | 999 | 010 |            | Election Cares                         | 62,000    | 0         |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 62,000  | 0         |
| 201 | 999 | 010 |            | Debt Service/ GO Bond                  | 30,804    | 46,678    |         |           |
|     |     |     | 0070/0080  | DEBT PRINCIPAL & INTEREST              |           |           | 56,693  | 20,789    |
| 305 | 999 | 010 |            | CE Capital Projects                    | 1,865,498 | 653,000   |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 20,000  |           |
|     |     |     | 0060       | Machinery & Equipment                  |           |           | 515,000 | 1,983,498 |
| 306 | 999 | 010 |            | Public Facilities                      | 1,472,264 | 522,500   |         |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 341,727 | 1,653,037 |
| 405 | 999 | 010 |            | Ambulance                              | 369,461   | 1,437,700 |         |           |
|     |     |     | 0010       | SAL & WAGES                            |           |           | 629,200 |           |
|     |     |     | 0012       | OVERTIME                               |           |           | 50,000  |           |
|     |     |     | 0020       | BENEFITS                               |           |           | 310,000 |           |
|     |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |           |           | 391,028 |           |
|     |     |     | 0060       | Machinery & Equipment                  |           |           | 45,000  |           |
|     |     |     | 0070/0080  | Debt Service Principal & Interest      |           |           | 11,502  | 370,431   |

|                 |     |     |            |  |                        |            |            |            |            |
|-----------------|-----|-----|------------|--|------------------------|------------|------------|------------|------------|
| 410             | 999 | 010 |            |  | Solid Waste            | 2,050,000  | 2,859,000  |            |            |
|                 |     |     | 53700      | SOLID WASTE                            |                        |            |            | 2,709,000  |            |
|                 |     |     | 58200      | DEBT PRINCIPAL                         |                        |            |            | 137,222    |            |
|                 |     |     | 58900      | NON EXPENDITURE                        |                        |            |            | 40,000     |            |
|                 |     |     | 59200      | DEBT INTEREST                          |                        |            |            | 3,431      |            |
|                 |     |     | 59400      | CAPITAL EXPENDITURE                    |                        |            |            | 1,290,000  |            |
|                 |     |     | 59700      | TRANSFER OUT                           |                        |            |            | 112,000    | 617,347    |
| 412             | 999 | 010 |            |  | Landfill Closure       | 2,177,256  | 66,533     | 0          | 2,243,789  |
| 413             | 999 | 010 |            |  | Landfill Post Closure  | 1,046,176  | 126,343    |            |            |
|                 |     |     | 58100      | LOAN ISSUED                            |                        |            |            | 150,000    | 1,022,519  |
| 501             | 999 | 010 |            |  | ER&R                   | 2,087,800  | 5,477,000  |            |            |
|                 |     |     | 54800      | PW EQUIP                               |                        |            |            | 3,909,400  |            |
|                 |     |     | 59400      | CAPITAL EXPENDITURES                   |                        |            |            | 2,705,000  | 950,400    |
| 510             | 999 | 010 |            |  | Informational Services | 36,065     | 2,810,900  |            |            |
|                 |     |     | 0010       | SAL & WAGES                            |                        |            |            | 848,260    |            |
|                 |     |     | 0012       | OVERTIME                               |                        |            |            | 19,500     |            |
|                 |     |     | 0020       | BENEFITS                               |                        |            |            | 275,500    |            |
|                 |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                        |            |            | 1,058,781  |            |
|                 |     |     | 0060       | Machinery & Equipment                  |                        |            |            | 608,000    | 36,924     |
| 520             | 999 | 010 |            |  | Insurance Service Fund | 49,860     | 1,611,185  |            |            |
|                 |     |     | 0010       | SAL & WAGES                            |                        |            |            | 55,000     |            |
|                 |     |     | 0020       | BENEFITS                               |                        |            |            | 4,500      |            |
|                 |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                        |            |            | 1,449,510  | 152,035    |
| 530             | 999 | 010 |            |  | Health Insurance       | 248,662    | 250,000    |            |            |
|                 |     |     | 30/40/9900 | SUPPLIES, SERVICES, INTERFUND PAYMENTS |                        |            |            | 250,000    | 248,662    |
| TOTAL ALL FUNDS |     |     |            |  |                        | 34,442,828 | 70,939,868 | 78,286,737 | 27,095,959 |

## STEVENS COUNTY 2019 BUDGET POLICY

### **Responsibility for Budget Management and Budgetary Control System**

Except Public Works Funds and New Alliance Counseling Services for whom the Board maintains final management authority over the Department Heads, the County will maintain a budgetary control system to help it adhere to the budget. The budget is reviewed at the line item level and is adopted at the object code level in all remaining departments and funds in the following object codes:

- Salary and Wages (10)
- Overtime (12)
- Personnel Benefits (20's)
- Capital Outlay (60's).
- The Debt Service-Principal (70's), and Debt Service-Interest (80's) are interchangeable.
- Elected Officials/Department Heads will have the authority to expend the following object codes: Supplies (30's), Professional Services (40's), and Non Applicable (9900) as interchangeable.

Any changes from this policy would require Board approval to transfer/use an appropriation from one object code to fund another object code.

Public Works Funds (110- Road, 115- Paths and Trails, 410- Solid Waste, and 501-ER&R) will be budgeted at the Basub level (53700, 54300, 54400, etc.) which is reflective of their project budgeting and coincides with the cost accounting system (WINCAMS) used internally. The BOCC will receive a monthly report created from WINCAMS to review more detailed information.

New Alliance Counseling Service's is adopted the budget at the department level. (Mental Health, Chemical Dependency, Developmental Disabilities, and Evaluation & Treatment Facilities.) The BOCC will receive a monthly report created by NEWACS to review more detailed information.

Approved 12-21-2018

  
Wes McCart, Chairman

