

Pend Oreille County Budget 2023



Lone Bridge Lone WA Photo by Liz Krizeneksky



Prepared by:

Jill Shacklett, Financial Manager
Marianne Nichols, Auditor

County Commissioners:

Brian Smiley
John Gentle
Robert Rosencrantz

**PEND OREILLE COUNTY
NEWPORT, WASHINGTON**

RESOLUTION NO. 2022- 121

FINAL BUDGET FOR THE YEAR 2023

WHEREAS, the Board of County Commissioners of Pend Oreille County, Washington, sitting in regular session on this 27 day of December, 2022, has reviewed the itemized budgets for 2023 in a public hearing on December 5, 2022, and

WHEREAS, the B.A.R.S. manual effective 01-01-85, states "The budget should be legally adopted by ordinance or resolution at the department or fund level," and

WHEREAS, there are alternative controls that can be implemented to maintain proper legal review of all County funds and expenditures therefrom, and

WHEREAS, detailed budget preparation will remain an important part of the County's management and planning process.

NOW, THEREFORE, BE IT RESOLVED, that all Pend Oreille County budgets beginning with 1988 are adopted at the appropriate fund/department or division level, with the following controls:

1. The Board will continue to follow the emergency and supplemental appropriation processes as prescribed by RCW 36.40.100 and 36.40.140;
2. Any transfers between divisions, departments and funds shall be approved only by the Board at a regular or special meeting as specified in RCW 36.40.100;
3. The budget process, as internally defined shall remain in force and all County Officials and Department Heads shall submit expenditure estimate requests at the detailed line item and revenues detailed at the source level, with such other detail and narratives as requested by the Board and the Auditor;
4. Department Heads may submit to the Auditor, in writing, requests that transfers be made along those detailed appropriation lines specified in Section 3 above and the Auditor shall implement those transfers in view of current policies of the Board;
5. The Board must authorize any transfers among appropriations lines that would serve to create a new employee position. The Board must also authorize any transfers between appropriation lines that would serve to purchase major equipment.

WHEREAS, the time for hearing on the preliminary budget for the year 2023 having passed, and the public having been notified according to law, of the time and place for holding said hearing.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the final 2023 budget for Pend Oreille County, Washington, including receipts, disbursements and the amounts proposed to be raised by taxation, together with the levies, therefore, shall stand and shall constitute the final budget for the year 2023 as follows:

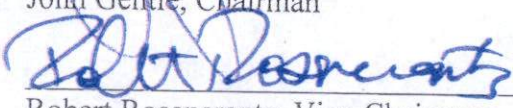
See Exhibit A Attached Hereto and made a part Hereof

ADOPTED this 27 day of December 2022.

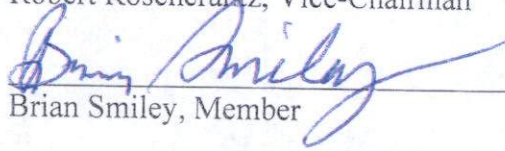
**BOARD OF COUNTY COMMISSIONERS
PEND OREILLE COUNTY, WASHINGTON**



John Gentle, Chairman

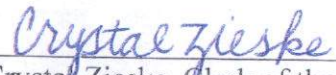


Robert Rosencrantz, Vice-Chairman



Brian Smiley, Member

ATTEST:



Crystal Zieske, Clerk of the Board

FINAL Current Expense 2023

FINAL BUDGET Request

Total Expenditure Broken down

	Revenue	Expenditure Total	Salaries	Benefits	All other Expenditures
non dept 001-000-000					
Assessor 001-000-060	\$ -	\$ 1,893,286.28	\$ 161,705.76	\$ 50,817.74	\$ 1,680,762.78
Auditor 001-000-090	\$ 25,500.00	\$ 434,339.54	\$ 290,431.89	\$ 117,757.65	\$ 26,150.00
Board of Equalization 001-000-100	\$ 291,850.00	\$ 572,386.01	\$ 406,660.39	\$ 151,025.62	\$ 14,700.00
Civil Service 001-000-120	\$ -	\$ 3,575.00	\$ 2,100.00	\$ 200.00	\$ 1,275.00
Clerk 001-000-150	\$ 250.00	\$ 20,219.77	\$ 9,721.43	\$ 4,498.34	\$ 6,000.00
Commissioners 001-000-180	\$ 208,874.00	\$ 432,346.38	\$ 287,474.19	\$ 110,672.19	\$ 34,200.00
Coroner 001-000-200	\$ 6,919,419.90	\$ 392,594.06	\$ 279,610.61	\$ 90,683.45	\$ 22,300.00
Buildings & Grounds 001-000-210	\$ 7,000.00	\$ 45,150.00	\$ -	\$ -	\$ 45,150.00
District court 001-000-240	\$ 55,000.00	\$ 561,365.54	\$ 185,454.67	\$ 93,009.87	\$ 282,901.00
Election 001-000-285	\$ 63,300.00	\$ 716,350.94	\$ 380,165.83	\$ 143,465.01	\$ 192,720.10
Emergency Management 001-000-300	\$ 30,000.00	\$ 175,447.56	\$ 77,458.21	\$ 37,489.35	\$ 60,500.00
Enhanced Dispatch 001-000-330	\$ 97,682.00	\$ 344,764.95	\$ 196,771.75	\$ 71,173.20	\$ 76,820.00
Extension 001-000-350	\$ 121,557.00	\$ 426,885.86	\$ 303,084.24	\$ 105,054.62	\$ 18,747.00
Guardian Ad Litem 001-000-380	\$ -	\$ 109,249.00	\$ 2,500.00	\$ 750.00	\$ 105,999.00
Homeland Security 001-000-390	\$ 20,765.00	\$ 40,765.00	\$ -	\$ -	\$ 40,765.00
Jail 001-000-420	\$ 123,600.00	\$ 123,620.00	\$ -	\$ -	\$ 123,620.00
Juvenile 001-000-450	\$ 145,800.00	\$ 1,381,657.77	\$ 640,867.31	\$ 286,090.46	\$ 454,700.00
Leoff 1 001-000-455	\$ -	\$ 233,249.27	\$ 68,181.96	\$ 26,367.31	\$ 138,700.00
Noxious Weed 001-000-475	\$ -	\$ 10,550.00	\$ -	\$ -	\$ 10,550.00
Human Resources 001-000-480	\$ 444,300.00	\$ 751,537.56	\$ 295,878.91	\$ 120,023.45	\$ 335,635.20
Community Development 001-000-510	\$ -	\$ 208,695.72	\$ 110,885.72	\$ 46,850.00	\$ 50,960.00
Probation 001-000-520	\$ 407,625.00	\$ 689,353.69	\$ 364,213.78	\$ 132,439.91	\$ 192,700.00
Prosecuting Attorney 001-000-540	\$ 35,000.00	\$ 141,856.97	\$ 87,517.40	\$ 36,639.57	\$ 17,700.00
Sheriff 001-000-600	\$ 237,297.00	\$ 1,118,749.62	\$ 719,964.45	\$ 268,285.17	\$ 130,500.00
Superior Court 001-000-660	\$ 356,600.00	\$ 2,826,044.61	\$ 1,593,669.50	\$ 573,669.82	\$ 658,705.29
Treasurer 001-000-690	\$ 163,382.00	\$ 495,842.61	\$ 54,778.57	\$ 15,328.85	\$ 425,735.19
TOTAL	\$ 2,911,518.58	\$ 378,902.71	\$ 258,178.70	\$ 93,754.01	\$ 26,970.00
	\$ 12,666,320.48	\$ 14,528,786.42	\$ 6,777,275.27	\$ 2,576,045.59	\$ 5,175,465.56
Beginning/Ending	\$ 2,134,865.94		64.38%		35.62%
Subtotal	\$ 14,801,186.42	\$ 14,528,786.42			
Noxious Weed Program	\$ 9,600.00	\$ 32,000.00			
Cash Flow Reserve*	\$ 1,350,000.00	\$ 1,600,000.00			
Future Enterprise Reserve**	\$ 2,071,121.58	\$ 2,071,121.58			
Difference	\$ (0.00)				
Pass-Through Grant Fund 001-000-190	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 18,231,908.00	\$ 18,231,908.00			

* Committed BOCC resolution 2021-124 for Cash Flow Reserve (GFOA best practice no less than 60 day of operating expenditures)

** Committed BOCC resolution 2022-XX to reserve LATCF funds for Future Enterprise Endeavors for the betterment of POC sustainability

*** No Road Levy Shift *** Elected wages based on WCCSEO salary schedule for Electeds per Resolution 2021-79 & POC Salary Commission

PEND OREILLE COUNTY OTHER FUNDS

2023

FINAL BUDGET

Est. Beginning

Fund Balance

Revenue

Expenditures

Ending

Fund Balance

Arts, Tourism & Recreation 101-000-000	\$ 170,000.00	\$ 60,000.00	\$ 36,000.00	\$ 194,000.00
Counseling 102-000-000	\$ 1,500,000.00	\$ 3,317,304.49	\$ 3,789,161.25	\$ 1,028,143.24
Crime Victims Compensation 103-000-000	\$ 60,000.00	\$ 12,900.00	\$ 8,898.66	\$ 64,001.34
Fair 104-000-000	\$ 75,000.00	\$ 173,485.00	\$ 213,485.00	\$ 35,000.00
Fair Reserve 104-000-060	\$ 45,500.00	\$ -	\$ -	\$ 45,500.00
Law Library 105-000-000	\$ 4,000.00	\$ 3,500.00	\$ 3,500.00	\$ 4,000.00
Park 110-000-000	\$ 450,000.00	\$ 105,129.52	\$ 240,653.45	\$ 314,476.07
Paths & Trails 111-000-000	\$ 105,000.00	\$ 8,000.00	\$ -	\$ 113,000.00
Road 112-000-000	\$ 1,700,000.00	\$ 10,538,229.73	\$ 11,188,748.67	\$ 1,049,481.06
Veteran's Assistance 114-000-000	\$ 55,000.00	\$ 23,681.00	\$ 25,000.00	\$ 53,681.00
Real Estate & Prop Tax Ac 115-000-000	\$ 160,000.00	\$ 11,000.00	\$ -	\$ 171,000.00
Timber Sales 116-000-000	\$ 160,000.00	\$ 100,000.00	\$ 59,291.33	\$ 200,708.67
Treasurer's O&M 118-000-000	\$ 75,000.00	\$ 22,006.00	\$ 28,000.00	\$ 69,006.00
Auditor's O&M 119-000-000	\$ 100,000.00	\$ 80,800.00	\$ 103,000.00	\$ 77,800.00
Election Reserve 121-000-000	\$ 90,000.00	\$ 90,000.00	\$ 80,000.00	\$ 100,000.00
Trial Court Improvement 123-000-000	\$ 67,500.00	\$ 22,500.00	\$ 45,000.00	\$ 45,000.00
Drug Enforcement 126-000-000	\$ -	\$ -	\$ -	\$ -
Emergency 911 Community 127-000-000	\$ 60,000.00	\$ 642,742.72	\$ 702,683.15	\$ 59.57
Extension Education 128-000-000	\$ 6,200.00	\$ -	\$ -	\$ 6,200.00
Growth Management 130-000-000	\$ 20,000.00	\$ 151,000.00	\$ 151,000.00	\$ 20,000.00
Low Income Housing 131-000-000	\$ 45,000.00	\$ 25,000.00	\$ 25,000.00	\$ 45,000.00
Homeless Program 132-000-000	\$ 345,000.00	\$ 150,000.00	\$ 180,000.00	\$ 315,000.00
Affordable & Sup Housing 133-000-000	\$ 42,500.00	\$ 16,500.00	\$ -	\$ 59,000.00
Public Facilities 134-000-000	\$ 318,000.00	\$ 183,000.00	\$ 119,999.76	\$ 381,000.24
Mental Health Tax 1/10th 135-000-000	\$ 240,000.00	\$ 200,000.00	\$ 21,089.17	\$ 418,910.83
Election Security Grant 141-000-000	\$ 59,276.76	\$ -	\$ 59,276.76	\$ -
American Rescue Plan Fund 145-00-000	\$ 1,500,000.00	\$ -	\$ -	\$ 1,500,000.00
Capital Projects 301-000-040	\$ 800,000.00	\$ 250,000.00	\$ 387,500.00	\$ 662,500.00
Solid Waste 463-000-000	\$ 240,144.00	\$ 1,362,236.00	\$ 1,377,839.19	\$ 224,540.81
Risk Management 501-000-000	\$ 300,000.00	\$ 960,618.00	\$ 761,616.55	\$ 499,001.45
Equipment R&R 502-000-000	\$ 1,200,000.00	\$ 2,999,350.00	\$ 2,862,837.77	\$ 1,336,512.23
Unemployment Compensation 504-000-000	\$ 215,000.00	\$ 12,000.00	\$ 12,000.00	\$ 215,000.00
IT Fund 505-000-000	\$ 500,000.00	\$ 975,000.00	\$ 1,129,325.40	\$ 345,674.60
TOTAL	\$ 10,708,120.76	\$ 22,495,982.46	\$ 23,610,906.11	\$ 9,593,197.11
	\$33,204,103.22		\$33,204,103.22	

PEND OREILLE COUNTY 2023 BUDGET FAQs

1. What are County Funds?

Pend Oreille County receives revenues from many different sources. Most of those revenues have restrictions on how they can be used. For example, monies received through taxes and grants specifically for the Road Fund must be used to operate and maintain the County Roads. The County uses funds to budget, as well as to report to the state and citizens in the mandatory annual report. Fund accounting is used to demonstrate legal compliance and to aid in financial management by segregating transactions related to certain government functions or activities. Pend Oreille County budgeted funds are classified into 5 categories

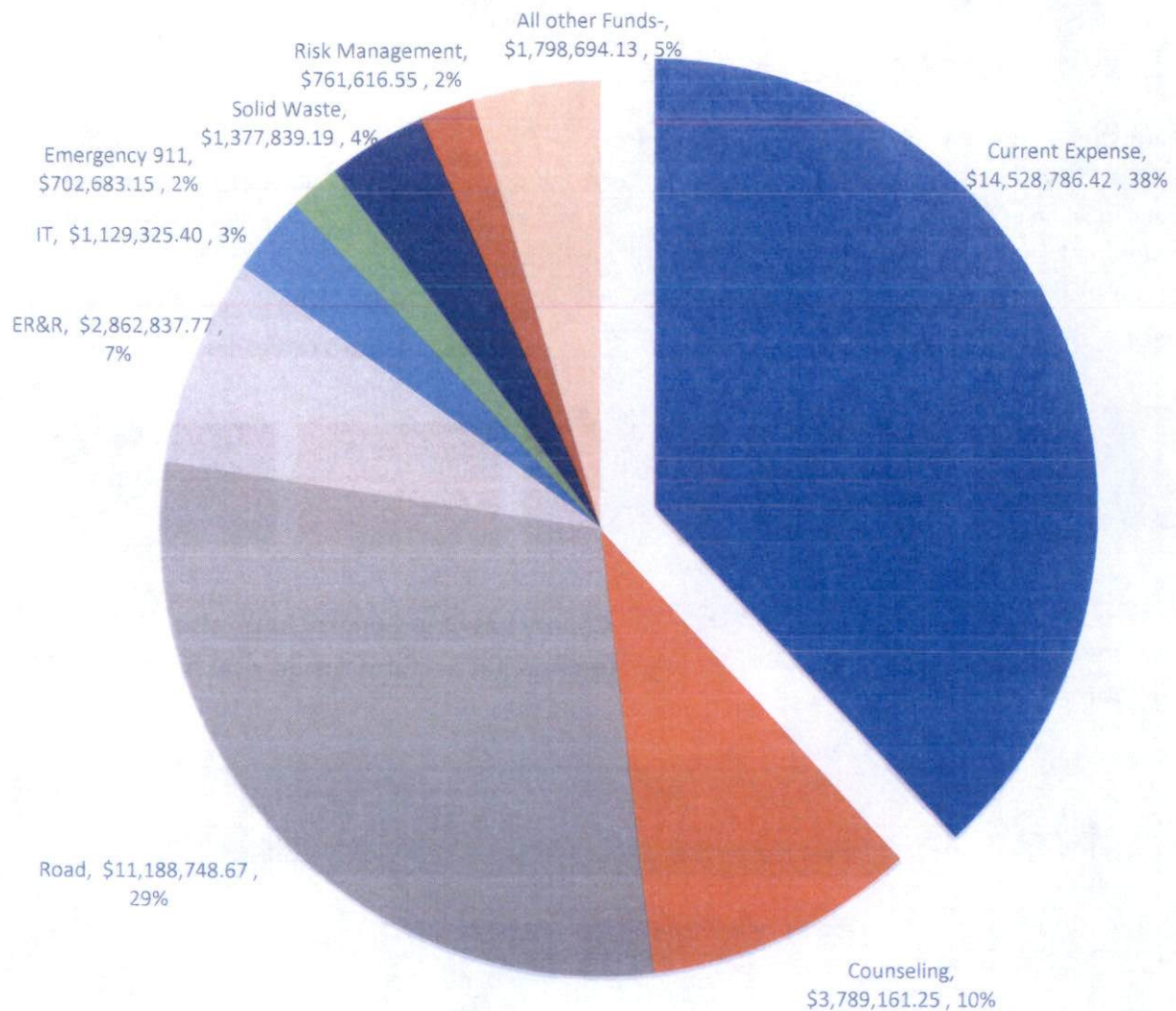


General (Current Expense) Fund: Pend Oreille County has **One General fund**, also known as the Current Expense Fund. It is **made up of departments** that perform the general functions of local government.

General (Current Expense) Fund Departments

Assessor	Auditor	Board of Equalization	Civil Service	Clerk	Commissioners
Coroner	Buildings & Grounds	District Court	Elections	Emergency Management	Enhanced Dispatch
Extension	Guardian Ad Litem	Homeland Security	Jail	Juvenile	Leoff 1
Noxious Weed	Human Resources	Community Development	Probation	Prosecuting Attorney	Sheriff
		Superior Court	Treasurer		

2023 County Budgeted Expenditures by Fund



2. Why are some of the Departments within the Current Expense Fund expenditures more than their revenue?

You may notice that many of the departments within the Current Expense Fund have expenditures that are significantly more than the department revenue. The Current Expense Fund is also known as the General fund because it is the main fund of the County and is used to run the general activities of the County. The majority of income in the Current Expense Fund (see chart in next question) comes from Property taxes, in lieu of taxes, impact payments and other taxes. These sources of income account for 70% (\$10,231,349) of the total Current Expense budgeted revenue (\$14,528,786). For practical reasons these revenues are receipted into the department that is responsible for collecting those funds, the Treasurer or Commissioner department. The remaining sources of revenue received into the respective departments within Current Expense are specific to the department, such as fees for services or grant income. Budgeting and prioritizing

the spread of the TOTAL revenue in Current Expense Fund (General Fund) between all the departments expenditure requests is the constitutional duty of the County Board of Commissioners.

3. What are the major sources of Revenue for Current Expense Fund?

2023 BUDGETED CURRENT EXPENSE MAJOR REVENUE SOURCES



4. What is the Pend Oreille County Budget Process?

The County Budget process follows the State law for counties in RCW Chapter 36.40.

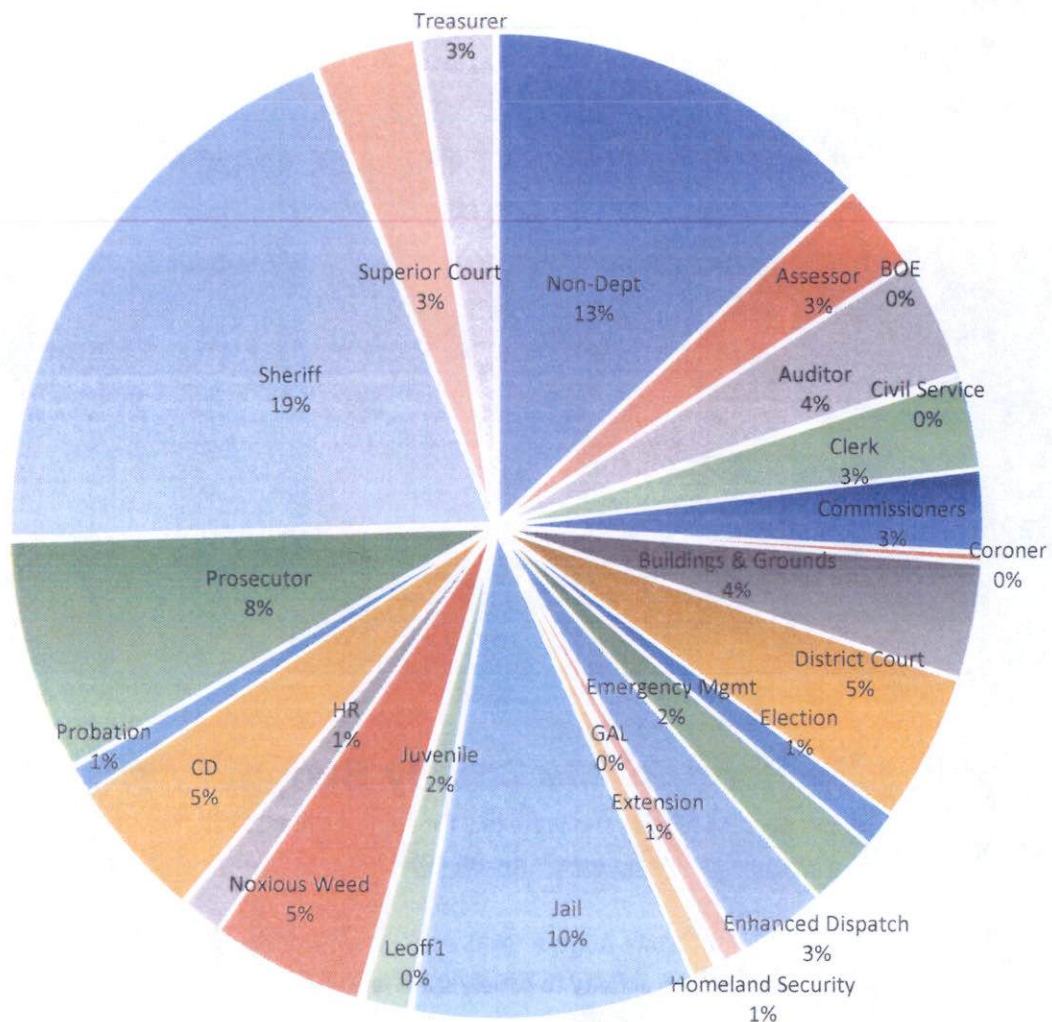
(<https://apps.leg.wa.gov/rcw/dispo.aspx?Cite=36.40>)

According to the Washington State Auditor BARS manual which defines how the law is interpreted, "Budgeting is more than just an activity to satisfy state law. It is a sophisticated process of strategic planning, communication and policy development resulting in a detailed plan of operations for allocating and monitoring the use of limited resources among various competing demands."

- Budget Estimates to Departments on or before the second Monday in July
- Budget Estimates due back to Auditor on or before the second Monday in August
- Proposed Preliminary Budget submitted to the Board of County Commissioners by the Auditor on or before the 1st Tuesday in September
- BOCC meets with departments regarding their budget request, using information gathered to set priorities based on county needs.
- Final Budget adopted after Public Hearing in December.

5. How is the 2023 Current Expense Budget distributed?

2023 \$14,528,786.42
Current Expense Expenditure Distribution by Department



6. What is Non-Dept with 13% of the expenditures?

The County uses this Department to pay for costs associated with all the Current Expense Departments or those that cannot necessarily be classified to a single department. Those costs include Postage, IT costs, Risk Insurance, Tri-County Health and Bond payments. Please see the Non-department budget page for a more detailed cost breakdown.

7. Is the Pend Oreille County budget balanced?

Unlike the federal government, the county government is required to balance the budget before the budget can be adopted. Expenditures of each fund must balance with revenue and reserved balance available in each fund.

8. Where is the Road Department? I don't see it in the Current Expense Fund?

The Road Department falls into the next category of fund types, a Special Revenue Fund. A Special Revenue Fund is defined as having restrictions by RCW, Resolution or contract on the use of its revenues. A Special Revenue Fund is a fund/department in one. Because there is only one department within a special revenue fund it is easy to see how the beginning balance plus revenues balance with the expenditure and ending balance.

9. What are the major sources of Revenue for the Road Fund?

2023 BUDGET ROAD MAJOR REVENUE SOURCES



10. What are Special Revenue Funds?

Special revenue funds are funds that can only be used for a specific purpose. Pend Oreille County has 21 special revenue funds. They are listed on the budget summary starting with Arts, Tourism and Recreation and ending with Public Facilities. To qualify as a special revenue the funds must be appropriated for a specific purpose by law, resolution or grant contract. Each fund must balance itself and only be used for the purpose allowed. The two largest special revenue funds in Pend Oreille County are the Road Fund and Counseling Services Fund.

Fund	Major Revenue Source(s)	Specific Purpose
Arts & Tourism	Hotel/Motel/rooming houses/RV parks/campground sales & use tax.	RCW 67-28.1815 To be used solely for paying for tourism promotion and for the acquisition and or operation of tourism related facilities - approval through Hotel/motel advisory board
Counseling	State and Federal Grants	RCW 71.24.015 To establish a community mental health program

Crime Victims	Penalty assessments; fine or bail forfeiture	RCW 7.68.035 For the support of programs to encourage and facilitate testimony by the victims of crimes and witnesses to crime
Fair/Fair Reserve	State Grant/Fair revenue	RCW 36.37.010 The holding of county fairs
Law Library	Probate or civil filing fees	RCW 27.24.070 To provide law library services to judges, state & county officials and members of the bar. - controlled by law library board
Park	Park Timber sales	Resolution 81-16 & 98-82 establish a fund for the development & operation of Pend Oreille Parks
Paths & Trails	Motor Vehicle fuel tax	RCW 47.30 For paths or trails to separate pedestrians/ equestrian/ bicyclists from motor vehicle traffic
Road	Property Tax levy/State & Federal Grants/ RAP/Motor vehicle fuel tax/ DOT highway admin/Timber tax	RCW 36.82.010 & RCW 82.36.025 For establishing, laying out, constructing, altering, repairing, improving and maintaining county roads, bridges and wharves necessary for vehicle ferriage and for other proper county purposes
Veteran's Assistance	Portion of General property tax levy (Current Expense levy)	RCW 73.08.010 For the relief of indigent veterans, their families, and the families of deceased indigent veterans – run by veterans advisory board
Real Estate & Property Tax Admin Assist	Real Estate Excise tax / Treasurer fees	RCW 82.45.180 (5a,b,c) To be used exclusively for the development, implementation and maintenance of an electronic processing & reporting system for real estate excise tax affidavits
Timber Sales	Sale of county timber	Resolution 81-6 & 2006-14 expenditure only by written direction of BOCC
Treasurer's O&M	Treasurer's fees	RCW 84.56.020 To pay collection costs, investment earnings, or both on past due property tax
Auditor's O&M	Filing fees-State Document Preservation & Modernization	RCW 36.22.170 & RCW 36.22.175 To provide for the installation & maintenance of improved systems for copying, preserving & indexing documents recorded in the county
Election Reserve	State & Federal Grants	Resolution 2004-22 For the purchase of election equipment

Trial Court Improvement	State Local court improvement funds	RCW 3.58.060 To be used for improvements to superior & district court staffing, programs, facilities, or services as appropriated by county legislative authority
Drug Enforcement	Drug seizure & forfeitures	RCW 69.50.505 to defray the costs incurred by the county as a result of drug crimes – 10% owed to State
Emergency 911 Communications	State enhanced 911 excise taxes State grants	RCW 82.14B.030 & 38.52.540 Used only to support the statewide, and to help supplement the operational costs of the 911 system
Extension Education	Fees collected from training and class registrations	Resolution 98-19 To be used for replacement of publications, supplies & educational program costs
Growth Management	State Grants	RCW 36.70.010 To facilitate the adoption & implementation of comprehensive and development regulations
Low Income Housing	Portion of recording fees	RCW 36.22.178 To be allocated for eligible housing activities that serve extremely low and very low income households in the county
Homeless Program	Portion of recording fees	RCW 36.22.179 Provide housing & shelter for homeless people
Affordable & Supportive Housing	State distribution percentage of state portion of sales & use tax	RCW 82.14.540 Provide for affordable housing or supportive housing or rental assistance
Mental Health Tax 1/10th	.01% sales tax	Ordinance 2020-02 RCW 82.14.460 address mental &/or substance disorder issues
Public Facilities	State distribution of distressed county sales & use tax-.09	RCW 82.14.370 Shall only be used to finance public facilities serving economic development purposes in rural counties and finance personnel in economic development offices – uses must be listed on the comp plan of the county
ARPA	Federal American Rescue Plan Act Funds	Resolution 2021-35 ARPA-respond to public health emergency with respect to COVID-19, essential workers, reduction in revenue and water, sewer, broadband infrastructure as per Dept of Treasury Final Rule

11. What does it mean if the County has a Road Levy Shift?

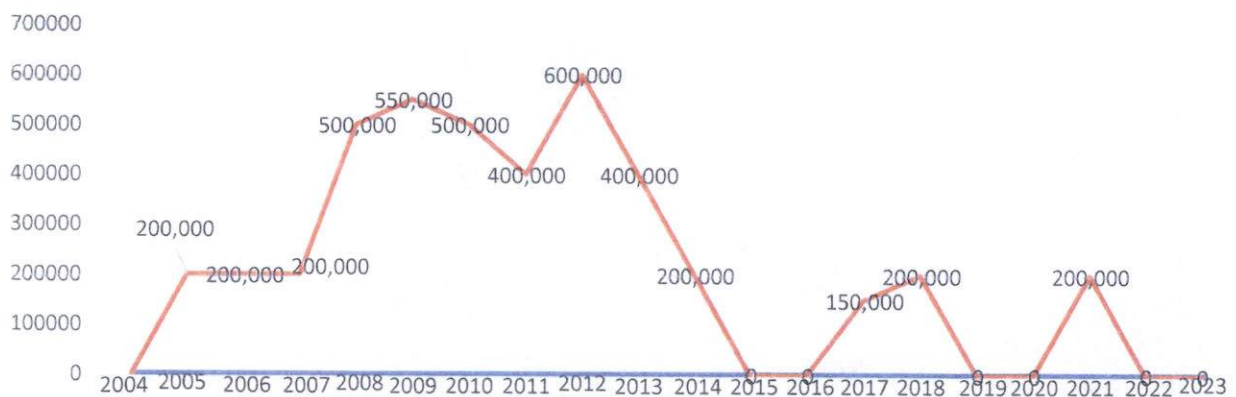
Washington law allows county governments to collect two separate property tax levies through the county general levy and road levy. The county general levy is limited to collecting no more than \$1.80 per \$1,000 of assessed value for the general operating budget of county government. The road levy is limited to collecting no more than \$2.25 per \$1,000 of assessed value to be used for "proper county road purposes." (See RCW 36.82.020.) At the option of the county legislative authority, some of the levy capacity of the road levy may be shifted to increase the county general levy.

12. Did Pend Oreille County have a Road Levy Shift in 2023?

No. The County had expected a decrease to revenues and expenditures in 2021 due to the pandemic, but the County revenues did not contract as much as expected and the Federal CARES funds had an unexpected beneficial impact to the County, leaving the ending fund balance healthy enough to realize the Board of County Commissioners priority of no Road Levy shift for 2022.

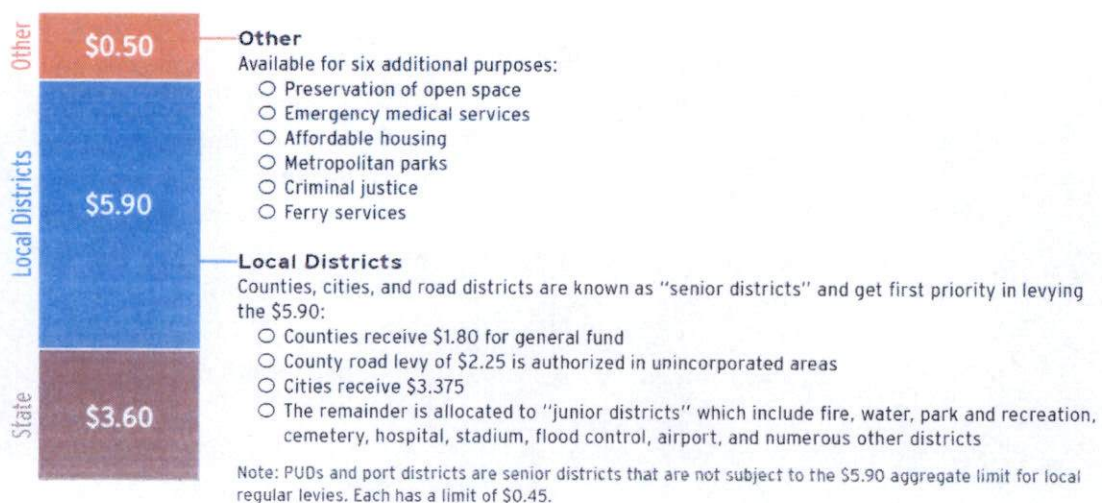
Historical Road Levy shift amount

*does not include any back fill that would result in a net decrease to the impact



13. What are the Levy rate limits in Washington?

\$10 Property Tax Limit In Washington



14. What is the 2023 levy rates for Pend Oreille County?

Current Expense Fund	1.1460003859
Road Fund	1.2761601690

15. What is ER&R and how does it relate to the Road Fund?

ER & R in County government stands for Equipment Rental and Revolving. ER&R is a type of Internal Service Fund. They are established to provide equipment rental services within a local government. All counties (RCW 36.33A.010) are legally required to have an ER&R fund for operating county road departments and may be expanded to provide services to other departments. They give the County a way to allow expensive equipment and supplies to be 'rented' on a cost reimbursement basis (without generating a profit.) It helps spread the replacement cost, out over years and spread the overhead (salary and benefits) and Operating maintenance out evenly. Providing stability and predictability in cost for budgeting, instead of incurring a large cost all at once, or variable costs per month.

16. How does the 1% annual property tax limit affect the County budget?

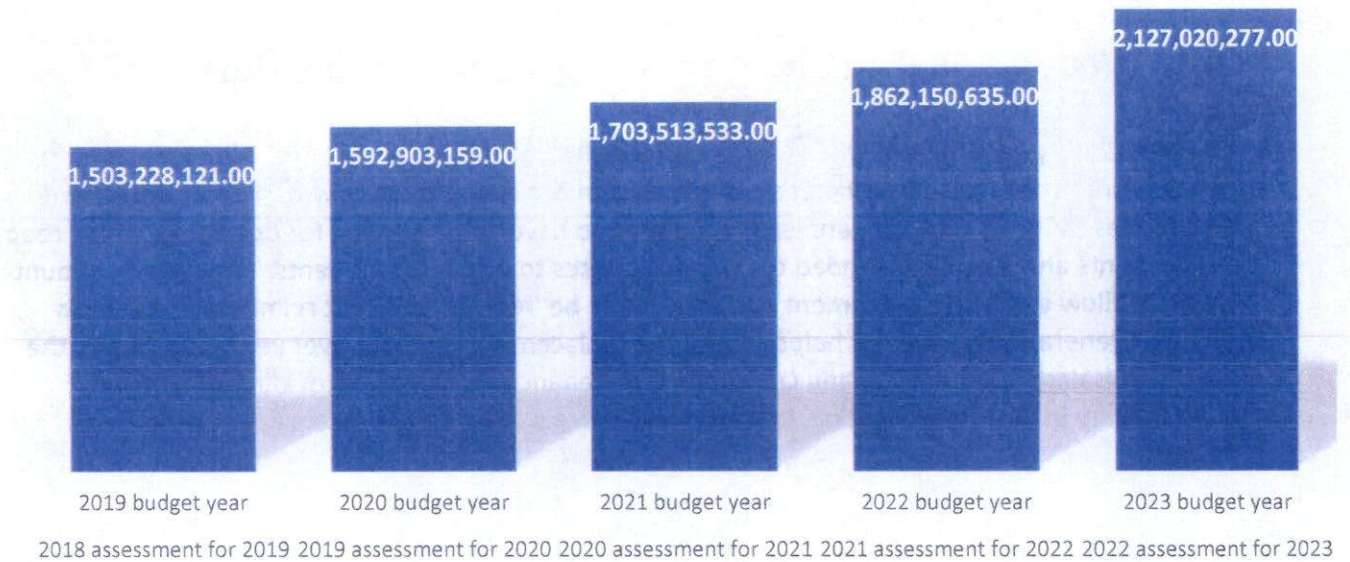
The 1% limit applies to the increase of total levy tax limit from one year to the next. Most citizens are surprised to learn that the 1% limit in 2023 amounted to \$23,565.74 increase to the Current Expense Property tax revenue and \$22,984.67 increase to the Road fund property tax revenue. The remaining increase in property tax revenue comes from new construction in 2023 that amounted to \$52,754.00 for Current Expense Fund and \$53,420.63 for the Road Fund. According to the Pend Oreille County Assessor, Jim McCroskey, these figures represent historic highs for the county. If you are interested in learning more about Washington State Property tax and how levy and property value affect your taxes :

https://dor.wa.gov/sites/default/files/legacy/Docs/Pubs/Prop_Tax/LevyManual.pdf

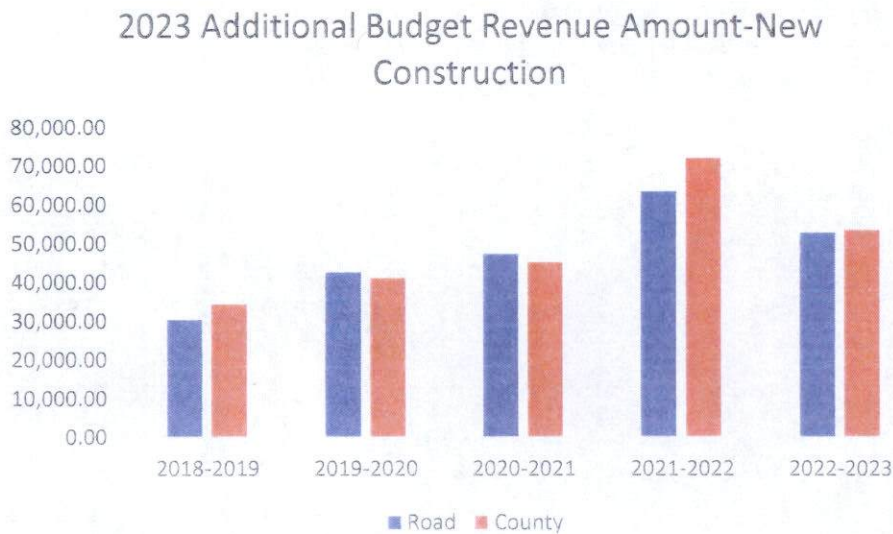
17. What is Pend Oreille County's Assessed value?

Pend Oreille County total assessed value for 2023 is up from \$1,862,150,635 in 2022 to \$2,127,020,277 for 2023.

Pend Oreille County Assessed Value



18. How much does new construction add to the CE and Road property tax revenue?

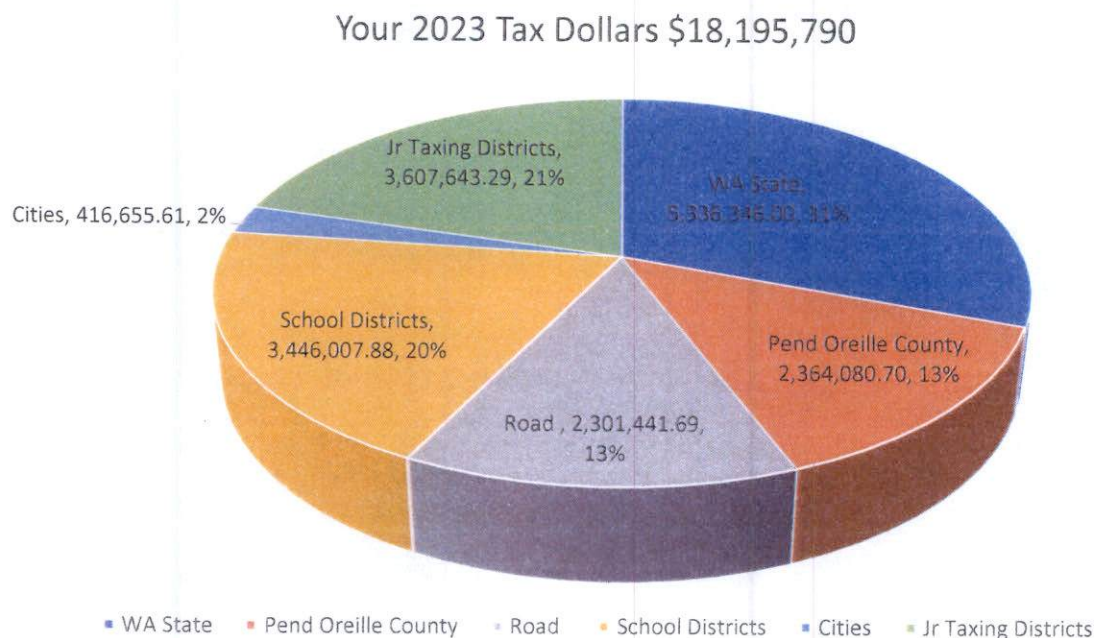


19. How are my total property taxes distributed?

Below is a chart of the distribution of the total tax dollars collected in Pend Oreille County. The distribution of your individual taxes is dependent on the district your property is in.

This chart includes all the Districts in the County.

Your property tax bill would only include the Jr. taxing district, school district, Road district, and City in your taxing District.



20. What are the Pend Oreille County Junior Taxing Districts?

As per the Levy graphic in question 12, Local district Levy includes County, Road and Cities considered 'Senior Districts' the remainder are allocated as "junior districts". In Pend Oreille County this includes fire, water and sewer, cemetery, hospital, port, diking and library districts.

21. How much of my Sales Tax dollars stay in Pend Oreille County?

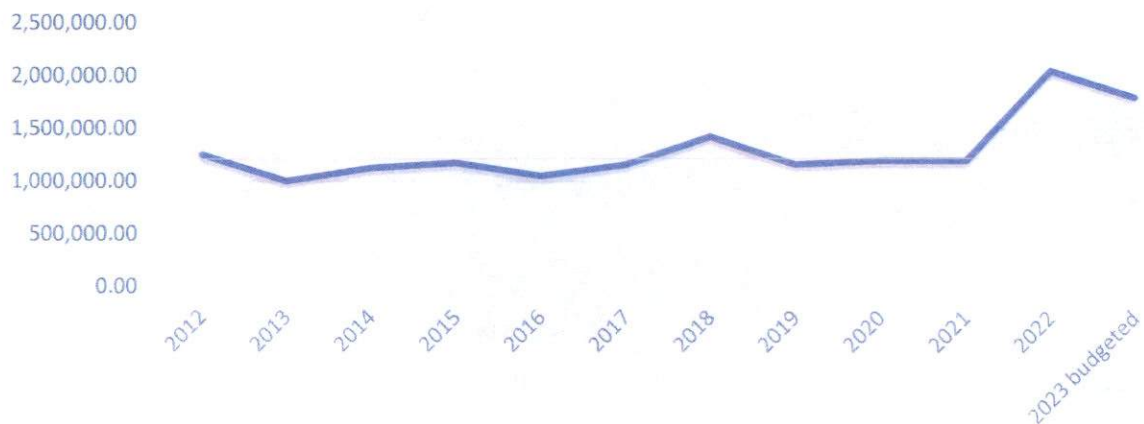
In 2023, the sales tax rate in Pend Oreille County is 7.7%. The tax breakdown is broken down into .065% State sales and use tax and .012% Local city/County Sales and use tax respectively.

The local business collects and pays the total 7.7% sales tax to Washington state and the State distributes the Local City/County portions back to the entitled entity.

Pend Oreille County is only entitled to taxable items purchased or delivered to Pend Oreille County .

Pend Oreille County is able to benefit from the State portion of Sales tax collected by participating in several entitlement programs that provide funding for specific purposes (See Question 10). 2022 shows the county sales & use tax increased significantly. The increase in Assessed value, historically high new construction and new industry in Pend Oreille County correlate with this increase in sales & use tax.

Pend Oreille County Sales & Use Tax Revenue 2012-2023



22. Is Pend Oreille County audited by an outside source?

All local governments are required by [RCW 43.09.230](#) to submit an annual financial report to the Washington State Auditor's office within 150 days of the end of their fiscal year.

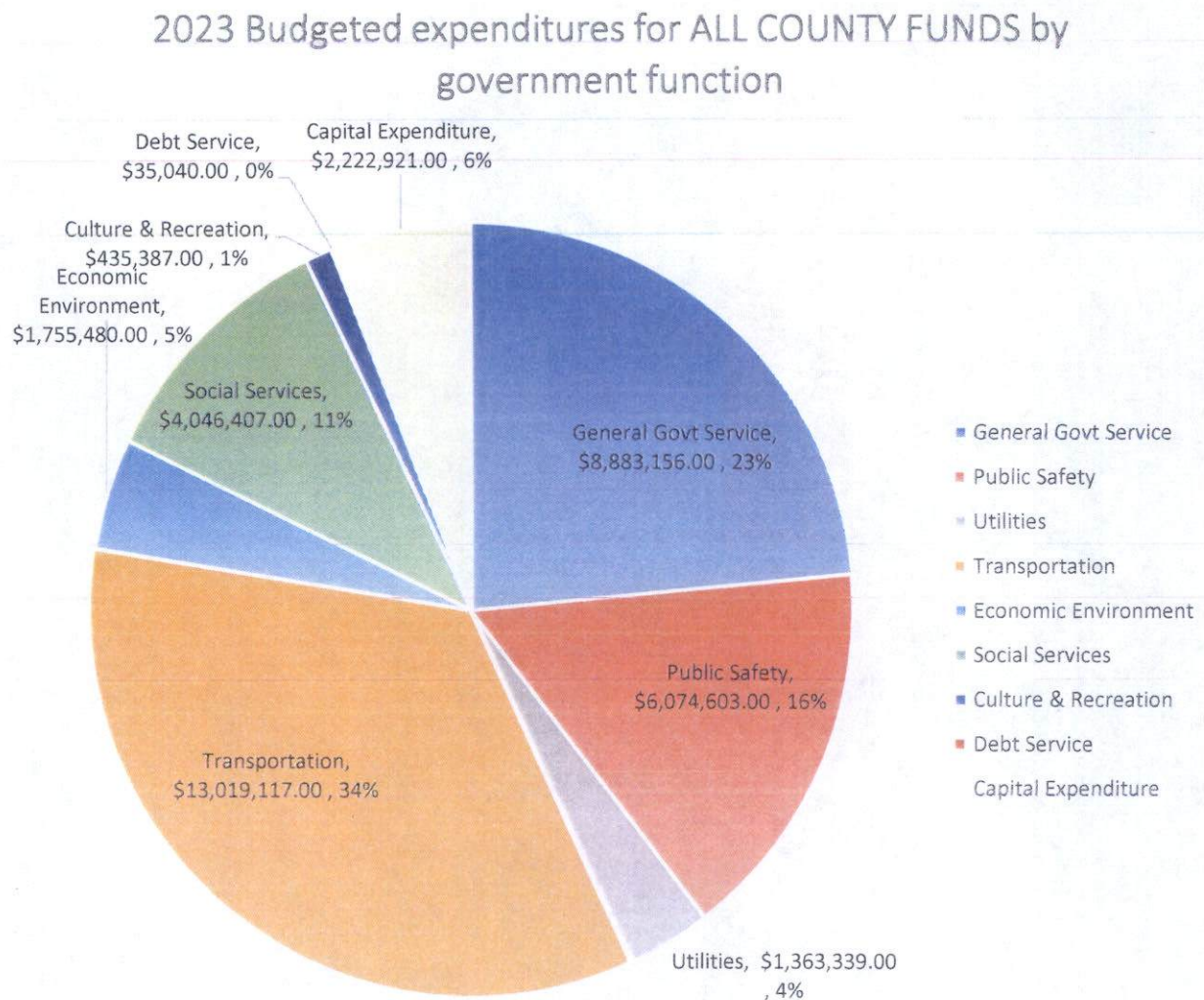
Washington State is unique in the fact that the Washington State Auditor's Office (SAO) designed and manages the chart of accounts for all local governments within Washington State, so that data can be collected uniformly from all public entities for comparison purposes for citizens and the legislature. The system is called the Budgeting, Accounting and Reporting System (BARS). The State Auditor's office audits Pend Oreille County annually.

The Audited County annual reports can be viewed on the State Auditor website <https://www.sao.wa.gov/>

23. What are the types of Government functions that Pend Oreille County performs and what departments/fund are included in each Government function category?

General Government	Social Services	Public Safety	Economic Environment	Culture & Rec	Utilities	Transportation	Capital Expenditure
Assessor	Coroner	Sheriff	Community Development	Extension	Solid Waste	Road	Road
Auditor	Counseling	Jail	Arts & Tourism	Park		ER&R	Capital Projects
BOE/Civil	Veteran's	Dispatch	Public Facilities				ER&R
Commissioner	Homeless	Juvenile	Noxious Weed				
Clerk	Low Income	Probation					
Buildings & Grounds		Emergency Management					
District Court							
Elections							
Superior Court							
Prosecutor							
HR							
Treasurer							
Risk Management							
IT							

24. How much does the county allocate in the 2022 budget to each government function?



25. What if I have more budget questions?

If you have more questions we encourage you to contact the Auditor's office at 509-447-6470. I encourage ideas for new questions that constituents would like answered in following budget years.

Non-Departmental 001-000-000		Total 2023
Revenues		
39700.00.0000	Transfers in- ARPA funds	
TOTAL REVENUES		\$ -
Expenditures		
518.50	Central Store Services	
518.50.10.	Mail Clerks	\$ 18,000.00
518.50.10.	Public Records Officer	\$ 55,200.70
518.50.10.	Grant Writer	\$ 59,572.55
	Salary	\$ 28,932.51
	SALARY SUMMARY 2011	\$ 161,705.76
518.50.20.0000	Personnel Benefits	\$ 50,817.74
	SALARY SUMMARY	\$ 212,523.50
518.5	Central Store Services	
518.50.31.0000	Office & Operating Supplies	\$ 1,500.00
518.50.31.0000	Office & Operating Supplies-Grant Writer	\$ 2,000.00
518.50.41.0000	Professional Services-POTC(fire investigations)	\$ 2,500.00
518.50.42.0000	Communications-County Long Distance	\$ 24,000.00
518.50.42.0010	Postage-All county + Masters touch (treasurer)	\$ 48,000.00
518.50.43.0000	Travel-Mail Staff /General travel	\$ 2,000.00
518.50.43.0001	Travel -Grant Writer	\$ 2,000.00
518.50.43.0002	Travel- Public Records	\$ 1,200.00
518.50.48.0000	Repairs & Maint(postage meter/HOJ copier)	\$ 3,000.00
518.50.49.0000	Miscellaneous-Staff Development Day	\$ 5,000.00
518.50.49.0001	Miscellaneous-Grant writer	\$ 2,195.00
518.50.49.0002	Miscellaneous- Public Records	\$ 500.00
518.50.96.0000	Insurance-To RISK MANAGEMENT 501 fund	\$ 550,000.00
518.8	IT services	
518.80.48.0000	Computer Software Maintenance	\$ 112,811.48
518.80.99.0000	Interfund Services & Charges/TO ITS 505 fund	\$ 655,000.00
514.22	Financial Services	
514.22.41.0000	Professional Services-Bank Fees	\$ 7,000.00
514.23.51.0000	Intergovernmental/State Auditor	\$ 65,000.00
513.1	Executive Office	
513.10.49.0010	NACO	\$ 450.00
513.10.49.0020	WACO	\$ 6,075.00
511.6	Legislative Activities	
511.60.49.0030	WSAC	\$ 14,000.00
511.60.49.0050	Aging & Long Term Care/E. WA	\$ 2,479.00
511.60.49.0060	North Pend Oreille Chamber of Commerce	\$ 35.00
511.60.49.0066	AFRC Dues	\$ 600.00
511.60.49.0070	WSAC-Public Lands dues	\$ 1,498.00
511.60.49.0095	Chamber of Commerce Dues	\$ 75.00
515.30	Legal Services	
515.30.41.0000	Professional Services-BU Negotiation	\$ 22,000.00
562.00	Public Health	
562.00.51.0020	Intergovernmental/NE Tri county health	\$ 117,805.00
591.18.71.0000	Bond Repayment-Principal Microwave system	\$ 22,058.71
592.18.83.0000	Bind Repayment - Interest Microwave system	\$ 9,980.59
SUBTOTAL of EXPENDITURES		\$ 1,680,762.78
GRAND TOTAL of SALARY & EXPENDITURES		\$ 1,893,286.28

Assessor 001-000-060		Total
Revenues		2023
341.41.00.0000	Assessor's Fees-Open Space Processing	\$ 6,000.00
341.41.00.0015	Assessors Fees-Planning	\$ 4,500.00
359.10.0000	Penalty on Delinquent Personal Prop Tax Reporting	\$ 15,000.00
TOTAL REVENUES		\$ 25,500.00
Expenditures		
514.24.00	Tax Assessment & Evaluation Serv	
514.24.10.	Elected Official	\$ 75,402.82
514.24.10.	Lead Appraiser	\$ 65,202.79
514.24.10.	Program Admin/Appraiser	\$ 53,010.67
514.24.10.	Admin Asst/Support	\$ 46,984.48
514.24.10.	Appraiser 1	\$ 46,801.13
SALARY SUMMARY		\$ 287,401.89
514.24.10.8500	Longevity	\$ 3,030.00
514.24.20.0001	Personnel Benefits	\$ 117,757.65
SUBTOTAL of SALARY & BENEFITS		\$ 408,189.54
514.24.31.0000	Operating & Office Supplies	\$ 4,500.00
514.24.35.0000	Small tools & Minor Equipment	\$ 650.00
514.24.41.0000	Professional Services	\$ 3,000.00
514.24.43.0000	Travel	\$ 3,500.00
514.24.44.0000	Advertising	\$ 500.00
514.24.45.0010	Rental-ER&R	\$ 7,500.00
514.24.48.0000	Repairs & Maintenance	\$ 4,000.00
514.24.49.0000	Miscellaneous	\$ 2,500.00
SUBTOTAL of EXPENDITURES		\$ 26,150.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 434,339.54

Auditor 001-000-090		Total 2023
Revenues		
322.20.00.0000	Marriage Licenses	\$ 500.00
341.21.00.0000	Auditors Filing & Recording Fees	\$ 29,000.00
341.35.00.0000	Other Statutory Certifying & Copy Fee	\$ 300.00
341.43.00.0000	Budget, Accounting & Registration Svc	\$ 15,000.00
341.48.00.0000	Motor Vehicle License Fees	\$ 225,000.00
341.48.01.0000	Motor Vehicle License Fees-Subagent	\$ 17,000.00
341.81.00.0000	Data Word Processing, Printing	\$ 5,000.00
341.96.00.0000	Personnel Services	\$ 50.00
TOTAL REVENUES		\$ 291,850.00

Auditor 001-000-090		
Expenditures		
514.20	Financial Services	
0	Elected Official	\$ 75,402.82
514.20.10	Finanace Manager	\$ 93,906.96
514.20.10	AccountAsst/Election Asst-PT-50%	\$ 16,002.25
514.20.10	Director of Operations	\$ 66,703.58
514.20.10	DOL/Recording Deputy	\$ 39,525.88
514.20.10	DOL Supervisor	\$ 45,317.34
514.20 SUMMARY		\$ 336,858.83
514.30	Recording Services	
514.30.10	Recording Supervisor	\$ 59,690.56
SALARY SUMMARY		\$ 396,549.39
514.20.10.8500	Financial Services Longevity	\$ 5,110.00
514.30.10.8500	Recording Services Longevity	\$ 2,040.00
514.20.20.0000	Financial Personnel Benefits	\$ 135,428.54
514.30.20.0000	Recording Services Benefits	\$ 18,558.08
SUBTOTAL of SALARY & BENEFITS		\$ 557,686.01
514.20.31.0000	Operating & Office Supplies	\$ 5,500.00
514.20.35.0000	Small Tools & Minor Equipment	\$ 1,000.00
514.20.43.0000	Travel	\$ 4,000.00
514.20.44.0000	Advertising	\$ 200.00
514.20.48.0000	Repairs & Maintenance	\$ 1,000.00
514.20.49.0000	Miscellaneous	\$ 3,000.00
SUBTOTAL of EXPENDITURES		\$ 14,700.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 572,386.01

Revenues		Board of Equalization 001-000-100	Total 2023
389.07.00		Refund/Reimbursements	\$ -
		TOTAL REVENUES	\$ -
Expenditures			
	514.24.00	Tax Assessment/Board of Equalization	\$ -
514.24.10.		Board of Equalization Member	\$ 600.00
514.24.10.		Board of Equalization Member	\$ 600.00
514.24.10.		Board of Equalization Member	\$ 600.00
514.24.10.		Board of Equalization Alternate	\$ 300.00
		SALARY SUMMARY	\$ 2,100.00
514.24.20.0000		Personnel Benefits	\$ 200.00
SUBTOTAL of SALARY & BENEFITS			\$ 2,300.00
514.24.31.0000		Office & Operating Supplies	\$ 25.00
514.24.43.0000		Travel	\$ 1,000.00
514.24.44.0000		Advertising	\$ 250.00
SUBTOTAL of EXPENDITURES			\$ 1,275.00
GRAND TOTAL of SALARY & EXPENDITURES			\$ 3,575.00

Civil Service 001-000-120		Total 2023
Revenues		
341.96	Personnel Services	\$ 250.00
TOTAL REVENUES		\$ 250.00
Expenditures		
521.10.10.0000	Civil Service Chief Examiner	\$ 9,721.43
521.10.20.0000	Personnel Benefits	\$ 4,498.34
SUBTOTAL of SALARY & BENEFITS		\$ 14,219.77
521.10.31.0000	Operating & Office Supplies	\$ 300.00
521.10.41.0000	Professional Services	\$ 500.00
521.10.43.0000	Travel	\$ 200.00
521.10.44.0000	Advertising	\$ 5,000.00
SUBTOTAL of EXPENDITURES		\$ 6,000.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 20,219.77

Clerk 001-000-150		Total 2023
Revenues		
333.93.56.0000	DSHS Child Support Enforcement	\$ 25,574.00
334.04.63.0000	DSHS Child Support Enforcement	\$ 4,400.00
336.01.01.0000	Court Cost Reimbursement -Witness Fee	\$ 250.00
341.23.00.0000	Civil & Probate Filing Fees	\$ 15,000.00
341.29.00.0000	Other Filing Fees- Clerk	\$ 600.00
341.34.00.0000	Superior Court Record Services	\$ 9,500.00
341.34.04.0000	Superior Court Record Services-Clerks Collections	\$ 3,000.00
341.37.00.0000	Superior Court Administrative Costs	\$ 50.00
341.65.00.0000	Clerk-Duplicating & Transcription Fees	\$ 7,500.00
341.81.00.0000	Liberty Web Acss	\$ 2,700.00
341.99.00.0000	Passport & Naturalization Fees	\$ 11,500.00
34570.00.0150	On Base Admin Services	\$ 119,500.00
346.50.00.0000	Courthouse Facilitator Surcharge	\$ 1,500.00
346.50.01.0090	Courthouse Facilitator-Auditor	\$ 750.00
346.50.04.0000	Domestic Filings	\$ 200.00
351.50.00.0000	Superior Ct Investigative Assessmnt	\$ 500.00
351.80.00.0000	Crime Victim Penalty Assessments	\$ 50.00
351.91.00.0000	Other Superior Ct Fines	\$ 200.00
357.22.00.0000	Witness Cost	\$ 100.00
357.23.00.0000	Superior Ct. Recoupment-PD cost	\$ 3,000.00
357.28.00.0000	Superior Ct. Recoupment	\$ 2,500.00
361.40.01.0000	Financial Obligation Interest-Clerk	\$ 500.00
TOTAL REVENUES		\$ 208,874.00

Clerk 001-000-150		
Expenditures		
512.30	County Clerk	
512.30.10.	Elected Official	\$ 75,402.82
512.30.10.	Deputy Clerk	\$ 44,213.78
512.30.10.	Financial Collections Officer-Dep Clerk	\$ 45,677.55
512.30.10.	Deputy Clerk	\$ 43,422.13
512.30.10	Programmer-78.76%. (shared w/other counties)	\$ 78,757.91
	SALARY SUMMARY	\$ 287,474.19
512.30.20.0000	Personnel Benefits	\$ 110,672.19
SUBTOTAL of SALARY & BENEFITS		\$ 398,146.38
512.30.31.0000	Office & Operating Supplies	\$ 8,500.00
512.30.41.0040	Professional Services -Court Facilitator	\$ 4,500.00
512.30.43.0000	Travel	\$ 3,500.00
512.30.43.0000	Travel - On-Base	\$ 7,000.00
512.30.44.0000	Advertising	\$ 3,000.00
512.30.49.0000	Miscellaneous	\$ 1,050.00
512.30.49.0000	Miscellaneous-OnBase	\$ 6,650.00
SUBTOTAL of EXPENDITURES		\$ 34,200.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 432,346.38

Commissioners 001-000-180		Total 2023
Revenues		
313.11.00.0000	Local Retail Sales & Use Tax	\$ 1,800,000.00
313.71.00.0000	0.1% Sales Tax (criminal justice)	\$ 175,000.00
332.15.23.0000	Federal PILT	\$ 1,078,022.00
335.00.91.0000	PUD Privelege Tax	\$ 372,608.00
336.00.98.0000	6050 Backfill	\$ 750,000.00
336.02.51.0000	Dept of Wildlife in-lieu of Taxes	\$ 3,844.90
336.06.10.0000	M V Excise Tax-Criminal Justice	\$ 440,000.00
336.06.31.0000	Adult Court costs/CJF	\$ 2,600.00
336.06.51.0000	Impaired Driving Safety (CJF)	\$ 9,000.00
336.06.94.0000	Liquor Excise Tax	\$ 32,000.00
336.06.95.0000	Liquor Board Profits	\$ 38,000.00
337.07.19.0000	Seattle City Light Impact Payment	\$ 2,212,845.00
341.36.00.0000	Auditors Fees-Preservation Surcharge	\$ 4,500.00
361.40.00.0000	Interest on Notes/AR	\$ 1,000.00
TOTAL REVENUES		\$ 6,919,419.90
Expenditures		
511.60.10.	Elected Official 1st District	\$ 73,390.60
511.60.10.	Elected Official 2nd District	\$ 73,390.60
511.60.10.	Elected Official 3rd District	\$ 73,390.60
511.60.10.	Clerk of Board/Secretary	\$ 59,438.81
SALARY SUMMARY		\$ 279,610.61
511.60.20.0000	Personnel Benefits	\$ 90,683.45
SUBTOTAL of SALARY & BENEFITS		\$ 370,294.06
511.60.31.0000	Operating & Office Supplies	\$ 800.00
511.60.41.0000	Professional Services	\$ 8,000.00
511.60.42.0000	Communications/Postage	\$ 700.00
511.60.43.0000	Travel	\$ 7,500.00
511.60.44.0000	Advertising	\$ 1,500.00
511.60.48.0000	Repairs & Maintenance	\$ 800.00
511.60.49.0000	Miscellaneous	\$ 3,000.00
SUBTOTAL of EXPENDITURES		\$ 22,300.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 392,594.06

Coroner 001-000-200		Total 2023
Revenues		
336.06.92.0000	Death Investigaton (Autopsies)	\$ 7,000.00
TOTAL REVENUES		\$ 7,000.00
Expenditures		
563.20.00.	Coroner Services	\$ -
563.20.10	Deputy Coroners	\$ -
SUBTOTAL of SALARY & BENEFITS		\$ -
563.20.31.0000	Operating & Office Supplies	\$ 500.00
563.20.41.0000	Professional Services	\$ 44,400.00
563.20.49.0000	Miscellaneous	\$ 250.00
SUBTOTAL of EXPENDITURES		\$ 45,150.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 45,150.00

Buildings & Grounds 001-000-210		Total 2023
Revenues		
362.50.00.0000	Space & Facilities Leases (long term)	\$ 55,000.00
TOTAL REVENUES		\$ 55,000.00

Buildings & Grounds 001-000-210		
Expenditures		
518.30.00	Central Services/Custodial/Security	
518.30.10.	Lead Maintenance Tech	\$ 48,210.54
518.30.10.	Facility Maintenance Supervisor	\$ 61,504.05
518.30.10	Maintenance Tech 2	\$ 37,206.46
518.30.10	Janitor 3/5 Position	\$ 23,398.83
518.30.10	Janitor 2/5 Position	\$ 14,714.79
SALARY SUMMARY		\$ 185,034.67
518.30.10.8500	Longevity	\$ 420.00
518.30.20.0000	Personnel Benefits	\$ 93,009.87
SUBTOTAL of SALARY & BENEFITS		\$ 278,464.54
518.30.31.0000	Operating & Office Supplies	\$ 60,000.00
518.30.32.0000	Fuel	\$ 4,000.00
518.30.35.0000	Small Tools & Equipment	\$ 5,000.00
518.30.41.0000	Professional Services	\$ 25,000.00
518.30.42.0000	Communications/Postage/fax/internet	\$ 2,500.00
518.30.43.0000	Travel	\$ 2,000.00
518.30.44.0000	Advertising	\$ 300.00
518.30.45.0010	Rent-ER&R	\$ 11,601.00
518.30.45.0000	Rentals	\$ 2,000.00
518.30.47.0000	Utilities	\$ 141,000.00
518.30.48.0000	Repairs & Maintenance	\$ 20,000.00
518.30.49.0000	Miscellaneous	\$ 2,500.00
518.30.91.0000	Interfund Services-Snow removal	\$ 3,500.00
518.30.98.0000	Interfund Repairs & Maintenance	\$ 1,500.00
518.30.99.0000	Interfund Payment for Services	\$ 2,000.00
SUBTOTAL of EXPENDITURES		\$ 282,901.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 561,365.54

District Court 001-000-240		Total 2023
Revenues		
341.22.00.0000	District Court Civil Filing Fee	\$ 5,000.00
341.28.00.0000	Other Filings-Dist Court	\$ 200.00
341.32.00.0000	Writ of Garnishment Fee	\$ 3,000.00
341.33.00.0000	District Court Administrative Costs	\$ 1,000.00
341.35.00.0000	Other Statutory Cerifying & Copy Fee	\$ 100.00
341.49.00.0000	Court Services- Shared Costs	\$ 12,000.00
341.62.00.0000	District Court-Duplicating Services	\$ 200.00
342.50.00.0000	Emergency Service Fees	\$ 2,000.00
352.20.00.0000	Cruelty to Animals	\$ 300.00
353.10.00.0000	Traffic Infraction Penalties	\$ 15,000.00
353.70.00.0000	Other Non-Parking Infraction Penalties	\$ 1,500.00
355.20.00.0000	Driving Intoxicated Penalties-DWI	\$ 3,000.00
355.80.00.0000	Other Criminal Traffic Penalties	\$ 5,000.00
356.90.00.0000	Other Non-Traffic Misdemeanor Fines	\$ 1,000.00
357.33.00.0000	Dist Court Recoupment-Public Defender	\$ 6,000.00
357.37.00.0000	Dist/Municipal Court Cost Recoup	\$ 6,000.00
357.39.00.0000	Court Cost Misc. Recoupment	\$ 1,000.00
361.40.01.0000	Financial Obligations Interest-Courts	\$ 700.00
386.01.01.0000	Small Claims	\$ 300.00
TOTAL REVENUES		\$ 63,300.00

District Court 001-000-240

Expenditures		
512.40	District Court	
512.40.10.	Elected Official- 80%	\$ 160,174.00
512.40.10.	Dist Ct.Admin/Judicial Assistant	\$ 71,304.44
512.40.10.	Deputy Clerk 4/5	\$ 31,945.32
512.40.10.	Deputy Clerk	\$ 45,192.07
512.40.10.	Deputy Court Clerk/Criminal	\$ 52,243.84
512.40.10.	Criminal Justice MH Coordinator 25%	\$ 16,861.16
SALARY SUMMARY		\$ 377,720.83
512.40.10.8500	Longevity	\$ 2,445.00
512.40.20.0000	Personnel Benefits	\$ 143,465.01
SUBTOTAL of SALARY & BENEFITS		\$ 523,630.84
512.40.31.0000	Office & Operating Supplies	\$ 6,000.00
512.40.41.0000	Professional Services	\$ 15,000.00
512.40.41.0005	Juror Fees	\$ 2,000.00
512.40.41.0090	Public Defenders Contracts	\$ 160,570.10
512.40.42.0020	Communications/Phone	\$ 900.00
512.40.43.0000	Travel	\$ 7,000.00
512.40.44.0000	Advertising	\$ 250.00
512.40.49.0000	Miscellaneous	\$ 1,000.00
SUBTOTAL of EXPENDITURES		\$ 192,720.10
GRAND TOTAL of SALARY & EXPENDITURES		\$ 716,350.94

Election 001-000-285		Total 2023
Revenues		
341.45.00.0000	Election Services-Prorata Share	\$ 30,000.00
TOTAL REVENUES		\$ 30,000.00
Expenditures		
514.40.	Election Costs	
514.40.10.	Elections Manager	\$ 60,015.96
514.40.10	Election Assistant 4/5	\$ 16,002.25
SALARY SUMMARY		\$ 76,018.21
514.40.10.8500	Longevity	\$ 1,440.00
514.40.20.0000	Personnel Benefits	\$ 37,489.35
SUBTOTAL of SALARY & BENEFITS		\$ 114,947.56
514.40.31.0000	Operating & Office Supplies	\$ 5,000.00
514.40.41.0000	Professional Services	\$ 30,000.00
514.40.42.0000	Communication/Postage/Fax/Internet	\$ 7,000.00
514.40.43.0000	Travel	\$ 4,500.00
514.40.44.0000	Advertising	\$ 2,000.00
514.40.48.0000	Repairs & Maintenance	\$ 10,000.00
514.40.49.0000	Miscellaneous	\$ 2,000.00
SUBTOTAL of EXPENDITURES		\$ 60,500.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 175,447.56

Revenues	Emergency Management 001-000-300	Total 2023
333.97.04.2000	Homeland Sec/Fema/Dept of Military	\$ 21,683.00
333.97.06.7000	Homeland Sec/Stonegarden	\$ 61,999.00
362.10.00.0000	Rents & Leases	\$ 14,000.00
	TOTAL REVENUES	\$ 97,682.00

Expenditures	Emergency Management 001-000-300	
525.10	Emergency Services/Admin	
525.10.10.	Deputy Director- Split	\$ 69,180.02
525.10.10.	Undersheriff/Coord-Split	\$ 48,024.13
525.10.10.	Coodinator/Supervisor Split	\$ 13,390.78
525.10.10.	Civil Deputy Assistant / IT Admin 50% time	\$ 21,338.90
525.10.10.	Mapping Coordinator Split	\$ 41,222.92
	SALARY SUMMARY	\$ 193,156.75
525.10.10.8500	Longevity	\$ 3,615.00
525.10.20.0000	Personnel Benefits	\$ 71,173.20
	SUBTOTAL of SALARY & BENEFITS	\$ 267,944.95
525.10.31.0000	Operating & Office Supplies	\$ 2,000.00
525.10.31.0010	Hazardous Waste/Supplies	\$ 500.00
525.10.32.0000	Fuel-ER&R	\$ 3,000.00
525.10.35.0000	Small Tools & Equipment	\$ 500.00
525.10.41.0000	Professional Services	\$ 1,800.00
525.10.42.0000	Communications/Postage/Fax/Internet	\$ 100.00
525.10.42.0020	Communications/Telephone	\$ 12,400.00
525.10.43.0000	Travel	\$ 1,000.00
525.10.45.0010	Rental-ER&R	\$ 11,300.00
525.10.47.0000	Utilities	\$ 7,320.00
525.10.48.0000	Repairs & Maintenance	\$ 35,000.00
525.10.49.0000	Miscellaneous	\$ 400.00
594.25.64.0000	Capital Outlay-Equipment	\$ 1,500.00
	SUBTOTAL of EXPENDITURES	\$ 76,820.00
	GRAND TOTAL of SALARY & EXPENDITURES	\$ 344,764.95

Enhanced Dispatch Services 001-000-330		Total 2023
Revenues		
342.80.00.0000	Intergovernmental Dispatch Service	\$ 121,557.00
TOTAL REVENUES		\$ 121,557.00
Expenditures		
528.70	Dispatch Communications	
528.70.10.	Dispatcher II @ split	\$ 19,247.88
528.70.10.	Dispatcher III @ split	\$ 22,534.44
528.70.10.	Dispatcher V @ split	\$ 19,247.88
528.70.10.	Dispatcher VI @ split	\$ 19,247.88
528.70.10.	Dispatcher VII @ split	\$ 22,534.44
528.70.10.	Dispatcher VIII @ split	\$ 22,534.44
528.70.10.	Dispatcher IX @ split	\$ 27,207.48
528.70.10.	Dispatcher X @ split	\$ 22,534.44
528.70.10.	Dispatcher XI @ split	\$ 27,207.48
528.70.10.	Dispatcher XII @ split	\$ 19,247.88
528.70.10.	Dispatcher XIII @ split	\$ 61,000.00
SALARY SUMMARY		\$ 282,544.24
528.70.10.8000	Holiday & Premium	\$ 10,000.00
528.70.10.8500	Longevity	\$ 5,540.00
528.70.10.9000	Overtime	\$ 5,000.00
528.70.20.0000	Personnel Benefits	\$ 105,054.62
SUBTOTAL of SALARY & BENEFITS		\$ 408,138.86
528.70.31.0000	Office & Operating Supplies	\$ 2,000.00
528.70.35.0000	Small Tools & Minor Equipment	\$ 500.00
528.70.41.0000	Professional Services	\$ 2,000.00
528.70.47.0000	Utilities	\$ 300.00
528.70.48.0000	Repairs & Maintenance	\$ 8,407.00
528.70.49.0000	Miscellaneous	\$ 500.00
528.70.51.0000	Intergovernmental Professional	\$ 5,040.00
SUBTOTAL of EXPENDITURES		\$ 18,747.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 426,885.86

Extension 001-000-350		Total 2023
Revenues		
395.20.00.0000	Compensation for Loss - Insurance Recovery	\$ -
TOTAL REVENUES		\$ -

Extension 001-000-350		
Expenditures		
571.21.10.0030	Office Assistant	\$ 2,500.00
571.21.20.0000	Personnel Benefits	\$ 750.00
SUBTOTAL of SALARY & BENEFITS		\$ 3,250.00
		\$ -
571.21.31.0000	Operating & Office Supplies	\$ 2,500.00
571.21.41.0000	Professional Services	\$ 99,499.00
571.21.48.0000	Repairs & Maintenance	\$ 4,000.00
SUBTOTAL of EXPENDITURES		\$ 105,999.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 109,249.00

Guardian Ad Litem-CASA 001-000-380		Total 2023
Revenues		
334.01.22.0000	WA ST Casa Grant	\$ 20,765.00
	TOTAL REVENUES	\$ 20,765.00
Expenditures		
527.30.20.0000	Personnel Benefits	\$ -
	SUBTOTAL of SALARY & BENEFITS	\$ -
527.30.41.0000	Professional Service-Payment to Tribe	\$ 20,000.00
527.30.41.0000	Professional Service-Grant passthrough	\$ 20,765.00
	SUBTOTAL of EXPENDITURES	\$ 40,765.00
	GRAND TOTAL of SALARY & EXPENDITURES	\$ 40,765.00

Homeland Security 001-000-390		Total 2023
Revenues		
333.97.06.7000	Homeland Security/Operation Stonegarden	\$ 123,600.00
	TOTAL REVENUES	\$ 123,600.00
Expenditures		
525.10.10.0280	GIS-DOJ Specialist	\$ -
	SALARY SUMMARY	\$ -
525.10.20.0000	Personnel Benefits	\$ -
	SUBTOTAL of SALARY & BENEFITS	\$ -
525.10.42.0000	Communications/Internet/Fax	\$ 3,500.00
594.25.64.000	Capital Outlay- Equipment	\$ 120,120.00
	SUBTOTAL of EXPENDITURES	\$ 123,620.00
	GRAND TOTAL of SALARY & EXPENDITURES	\$ 123,620.00

Jail 001-000-420		Total 2023
Revenues		
341.71.00.0000	Sale of Taxable Items (commissary)	\$ 1,000.00
341.75.00.0000	Sale of Non-Taxable Items (commissary)	\$ 6,000.00
342.30.00.0000	Intergovernmental Prisoner Boarding	\$ 140,000.00
342.37.00.0000	Booking Fees-Photo/Fingerprint etc.	\$ 500.00
362.80.00.0000	Concession Proceeds- Phone	\$ 4,000.00
369.40.00.0000	Judgments, Settlements & Recoupables	\$ 200.00
369.91.00.0000	Other Miscellaneous Revenue	\$ 100.00
389.00.00.0000	Other Non-Revenues (swanson invoice)	\$ (6,000.00)
TOTAL REVENUES		\$ 145,800.00
Expenditures		
523.60.	Detention/Care & Custody of Prisoner	
523.60.10.	Head Jailer	\$ 81,805.75
523.60.10.	Sergeant Jailer	\$ 63,540.78
523.60.10.	Jailer	\$ 44,504.96
523.60.10.	Sergeant Jailer	\$ 63,540.78
523.60.10.	Jailer	\$ 47,057.97
523.60.10.	Jailer	\$ 47,305.46
523.60.10.	Jailer	\$ 43,011.97
523.60.10.	Jailer	\$ 48,184.97
523.60.10.	Jailer	\$ 46,810.47
523.60.10.	Jailer	\$ 47,429.20
SALARY SUMMARY		\$ 533,192.31
523.60.10.8000	Holiday & Premium	\$ 45,000.00
523.60.10.8500	Longevity	\$ 6,675.00
523.60.10.9000	Overtime	\$ 56,000.00
523.60.20.0000	Personnel Benefits	\$ 286,090.46
SUBTOTAL of SALARY & BENEFITS		\$ 926,957.77
523.90.	CORRECTIONS FOOD SERVICES	
523.90.31.0000	Operating & Office -Food	\$ 60,000.00
523.60.	CARE & CUSTODY OF PRISONERS	
523.60.31.0000	Operating & Office Supplies	\$ 25,000.00
523.60.31.0030	Operating Supplies-Commissary	\$ 6,000.00
523.60.31.0060	Clothing	\$ 5,000.00
523.60.32.0000	Fuel	\$ 500.00
523.60.35.0000	Small Tools & Equipment	\$ 5,000.00
523.60.41.0000	Professional Services	\$ 27,000.00
523.60.41.0010	Professional Services-Inmate Medical	\$ 55,000.00
523.60.41.0020	Professional Services-Inmate Dental	\$ 10,000.00
523.60.41.0050	Professional Services-Inmate Rx's	\$ 35,000.00
523.60.42.0020	Communication/Phone	\$ 2,200.00
523.60.43.0000	Travel	\$ 5,000.00
523.60.45.0000	Rental	\$ 500.00
523.60.45.0010	Rental- ER&R	\$ 100,000.00
523.60.47.0000	Utilities	\$ 1,000.00
523.60.48.0000	Repairs & Maintenance	\$ 8,500.00
523.60.49.0000	Miscellaneous	\$ 7,000.00
523.60.51.0000	Intergovernmental Professional	\$ 2,000.00
594.11.64.0000	Capital Outlay-Equipment	\$ 100,000.00
SUBTOTAL of EXPENDITURES		\$ 454,700.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 1,381,657.77

Revenues	Juvenile 001-000-450	Totals 2023
342.70.00.0000	Juvenile Service Fees	\$ -
	TOTAL REVENUES	\$ -
Expenditures		
527.10.10.	Probation/Diversion, Counselor	\$ 65,481.96
	SALARY SUMMARY	\$ 65,481.96
527.10.10.8500	Longevity	\$ 2,700.00
527.10.20.0000	Personnel Benefits	\$ 26,367.31
	SUBTOTAL of SALARY & BENEFITS	\$ 94,549.27
527.80.41.0123	Legal Detention/Martin Hall/CJF	\$ 138,700.00
	SUBTOTAL of EXPENDITURES	\$ 138,700.00
	GRAND TOTAL of SALARY & EXPENDITURES	\$ 233,249.27

Revenues

LEOFF 1 Disability Board
001-000-455

Total
2023

TOTAL REVENUES \$ -

Expenditures

517.20.	Other Employee Benefit Programs	\$ -
517.20.44.0000	Advertising	\$ 50.00
517.20.46.0031	Medical Premiums	\$ 7,500.00
517.20.46.0034	Medical Co-Pays	\$ 3,000.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 10,550.00

Revenues		Noxious Weed 001-000-475	Total 2023
332.10.69.0000		Federal Forest Yield Title II	\$ 50,000.00
334.03.10.0000		Dept of Ecology Grant/Milfoil	\$ 65,000.00
345.16.00.0010		USFS Agreement	\$ 50,000.00
345.16.00.0130		Intergvnmntl Weed Svcs -RCO	\$ 113,000.00
345.16.00.0120		Intergvnmntl Weed Svcs -DNR	\$ 20,000.00
345.16.00.0040		Intergvnmntl Weed Svcs -PUD	\$ 19,000.00
345.16.00.0060		Intergvnmntl Weed Svcs -POC pub wrks	\$ 2,000.00
345.16.00.0070		Intergvnmntl Weed Svcs -POCD	\$ 54,800.00
345.16.00.0080		Intergvnmntl Weed Svcs -SCL	\$ 45,000.00
345.16.00.0090		Weed Control Service Fees	\$ 5,000.00
345.16.00.0100		Weed Control Cost Share-Title 2	\$ 15,000.00
367.11.00.0000		Aquatic CWMA	\$ 5,500.00
		TOTAL REVENUES	\$ 444,300.00
Expenditures			
	553.60	Natural Resources/Admin	
553.60.10.		Weed Coordinator	\$ 66,524.76
553.60.10.		Weed Specialist III	\$ 58,010.24
553.60.10.		Ed & Outreach Specialist-FT	\$ 44,987.82
553.60.10.		Data & Finance Specialist-FT	\$ 47,157.43
553.60.10.		Seasonal Field Inspector	\$ 16,773.75
553.60.10.		Seasonal Field Inspector	\$ 16,773.75
553.60.10.		Lead Field Inspector	\$ 40,491.16
		SALARY SUMMARY	\$ 290,718.91
553.60.10.8500		Longevity	\$ 5,160.00
553.60.20.0000		Personnel Benefits	\$ 120,023.45
		SUBTOTAL of SALARY & BENEFITS	\$ 415,902.36
553.60.31.0000		Operating & Office Supplies	\$ 11,000.00
553.60.31.0006		Nox Weed Grant Supplies	\$ 11,000.00
553.60.32.0000		Fuel	\$ 4,000.00
553.60.34.0006		Nox Weed Grant Supplies for Resale	\$ 30,000.00
553.60.41.0000		Professional Services	\$ 6,000.00
553.60.41.0006		Nox Weed Grant Professional Services	\$ 230,000.00
553.60.43.0000		Travel	\$ 8,000.00
553.60.43.0006		Nox Weed Grant Travel	\$ 2,500.00
553.60.44.0000		Advertising	\$ 1,100.00
553.60.44.0006		Nox Weed Grant Advertising	\$ 600.00
553.60.45.0000		Rental	\$ 115.00
553.60.45.0010		Rental-ER&R	\$ 11,720.20
553.60.46.0000		Insurance	\$ 100.00
553.60.48.0000		Repairs & Maintenance	\$ 2,500.00
553.60.49.0000		Miscellaneous	\$ 3,000.00
553.60.49.0001		Miscellaneous - Title II	\$ 1,000.00
594.31.64.0000		Capital Outlay - Equipment	\$ 13,000.00
		SUBTOTAL of EXPENDITURES	\$ 335,635.20
		GRAND TOTAL of SALARY & EXPENDITURES	\$ 751,537.56

Human Resources 001-000-480		Total 2023
Revenues		
333.21.01.0000	Dept of Commerce CARES Act Funding	\$ -
TOTAL REVENUES		\$ -
Expenditures		
518.10.10.	HR Director	\$ 72,000.00
518.10.10.	Commissioner Programs	\$ 38,885.72
SALARY SUMMARY		\$ 110,885.72
518.10.20.0000	Personnel Benefits	\$ 46,850.00
SUBTOTAL of SALARY & BENEFITS		\$ 157,735.72
518.10.31.0000	Operating & Office Supplies	\$ 1,000.00
518.10.41.0000	Professional Services	\$ 8,360.00
518.10.41.0000	Professional Services-Personnel Policy	\$ 27,500.00
518.10.42.0000	Communications- Cell	\$ 600.00
518.10.43.0000	Travel	\$ 2,500.00
518.10.44.0000	Advertising	\$ 5,000.00
518.10.49.0000	Miscellaneous-Job Fairs/Open Enrollment	\$ 5,500.00
518.10.49.0000	Miscellaneous-Staff Dev Tools & Material	\$ 500.00
SUBTOTAL of EXPENDITURES		\$ 50,960.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 208,695.72

Revenues	Community Development 001-000-510	Total 2023
322.10.00.0000	Building Permits	\$ 190,000.00
322.10.00.0005	Watershed WRIA55 Building Permit	\$ 4,000.00
322.10.00.0010	Unpermitted Structure Building Permits	\$ 350.00
322.10.00.0030	Manufactured Home Title Elim Fee	\$ 550.00
322.91.00.0041	Substantial Development Permits	\$ 15,000.00
322.91.00.0045	Shoreline Written Exemption Fees	\$ 2,000.00
322.91.00.0047	Publication Fees	\$ 17,000.00
334.03.10.0005	DOE Grant-Shoreline	\$ 120,500.00
334.00.00.0000	Dept of Commerce Grant-Comp Plan	\$ 31,500.00
345.81.00.0011	Over 20 Acres Subdivision Exempt Fee	\$ 1,500.00
345.81.00.0013	Minor Boundary Line Adjustment Fees	\$ 3,500.00
345.81.00.0021	Short Plat Application Filing Fee	\$ 2,000.00
345.81.00.0050	Zoning & Subdivision Variance Fees	\$ 2,800.00
345.81.00.0061	Conditional Use Application Fee	\$ 2,000.00
345.81.00.0071	Special Use Permit	\$ 500.00
345.81.00.0081	Vacation Rentals	\$ 2,000.00
345.81.00.0090	Environmental Review Fees	\$ 12,000.00
345.81.00.0110	Zoning & Subdivision Appeal Fees	\$ 425.00
TOTAL REVENUES		\$ 407,625.00

Expenditures	Community Development 001-000-510	
558.60	Planning	
558.60.10.	Director	\$ 90,000.00
558.60.10.	Senior Planner	\$ 68,032.26
	558.60 Summary	\$ 158,032.26
558.50.	Bldg Permits & Plan Review	
558.50.10.	Building Official	\$ 60,287.82
558.50.10.	CD Admin Asst	\$ 38,907.84
558.50.10.	Permit Technician	\$ 46,059.86
558.50.10.	Permit Technician	\$ 47,993.40
	558.50 Summary	\$ 193,248.92
	SALARY SUMMARY	\$ 351,281.18
558.60.10.8500	Longevity-Planning	\$ 420.00
558.50.10.8500	Longevity-Bldg Permits	\$ 2,040.00
558.50.20.0000	Personnel Benefits-Bldg Permits	\$ 84,666.91
558.60.20.0000	Personnel Benefits-Planning	\$ 58,245.60
SUBTOTAL of SALARY & BENEFITS		\$ 496,653.69
558.50.	BUILDING PERMITS/PLAN REVIEWS	
558.50.31.0000	Operating & Office Supplies	\$ 1,000.00
558.50.41.0000	Professional Services	\$ 3,000.00
558.50.44.0000	Advertising	\$ 15,000.00
558.50.45.0010	Rental-ER&R	\$ 5,000.00
558.50.49.0000	Miscellaneous	\$ 1,000.00
558.60.	PLANNING	
558.60.31.0000	Operating & Office Supplies	\$ 1,500.00
558.60.35.0000	Small Tools & Minor Equipment	\$ 1,000.00
558.60.41.0000	Professional Services	\$ 5,000.00
558.60.41.0000	Professional Services-Grants (DOE/Commerce)	\$ 152,000.00
558.60.42.0000	Communications/Postage/Fax/Internet	\$ 500.00
558.60.43.0000	Travel	\$ 1,000.00
558.60.44.0000	Advertising	\$ 2,000.00
558.60.44.0010	Advertising- Non-Reimbursable	\$ 2,000.00
558.60.45.0010	Rental-ER&R	\$ 1,200.00
558.60.48.0000	Repairs & Maintenance	\$ 500.00
558.60.49.0000	Miscellaneous	\$ 500.00
594.58.64.0000	Capital Outlay- Equipment	\$ 500.00
SUBTOTAL of EXPENDITURES		\$ 192,700.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 689,353.69

Revenues	Probation 001-000-520	Total 2023
342.33.00.0000	Adult Probation Service Charges	\$ 35,000.00
TOTAL REVENUES		\$ 35,000.00

Expenditures	Probation 001-000-520	
523.30	Probation & Parole Services	
523.30.10.0050	Criminal Justice MH Coordinator 25%	\$ 16,861.16
523.30.10.0090	Probation Officer	\$ 69,568.23
	SALARY SUMMARY	\$ 85,657.40
523.30.10.0900	Longevity	\$ 1,860.00
523.30.20.0000	Personnel Benefits	\$ 36,639.57
SUBTOTAL of SALARY & BENEFITS		\$ 124,156.97
523.30.31.0000	Operating & Office Supplies	\$ 1,000.00
523.30.32.0000	Fuel	\$ 1,000.00
523.30.41.0000	Professional Services	\$ 8,000.00
523.30.43.0000	Travel	\$ 3,000.00
523.30.45.0010	Rental-ER&R	\$ 3,200.00
523.30.48.0000	Repairs & Maintenance	\$ 500.00
523.30.49.0000	Miscellaneous	\$ 1,000.00
SUBTOTAL of EXPENDITURES		\$ 17,700.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 141,856.97

Prosecuting Attorney 001-000-540		Totals 2023
Revenues		
333.16.57.0000	Justice Dept/Dept of Commerce	\$ 60,397.00
333.93.56.0000	DSHS Child Support Enforcement	\$ 52,000.00
334.00.11.0000	1/2 of County Prosecutor Salary	\$ 99,900.00
334.04.60.0001	DSHS Child Support-Prosecuting Atty	\$ 24,500.00
367.11.00.0000	Private Gifts, Pledges or Grants	\$ 500.00
TOTAL REVENUES		\$ 237,297.00
Expenditures		
515.31	Legal Services-Internal Advice	\$ -
515.31.10.	Elected Official-50%	\$ 85,929.52
Internal Advice SUBTOTAL		\$ 85,929.52
515.35.10.	Elected Official-50%	\$ 85,929.52
515.35.10.	Deputy Prosecutor	\$ 84,316.10
515.35.10.	Deputy Prosecutor	\$ 84,316.10
515.35.10.	Deputy Prosecutor	\$ 74,778.85
515.35.10.	Deputy Prosecutor	\$ 66,487.70
515.35.10.	Office mgr/Legal Sectry-Dist Crt-90%	\$ 55,584.18
515.35.10.	Felony Legal Secretary	\$ 54,281.75
515.35.10.	Legal Secretary-Dist Crt	\$ 47,582.54
515.35.10.	Victim Witness Coordinator/Deputy Clerk	\$ 40,428.91
Internal Claims & Lit SUBTOTAL		\$ 593,705.65
515.3 Summary		\$ 679,635.17
515.80.10.0000	Support Enforcement Officer	\$ 40,329.28
SALARY SUMMARY		\$ 719,964.45
515.80.20.8500	Longevity	\$ 1,440.00
515.35.10.8500	Longevity	\$ 6,420.00
515.80.20.0000	Personnel Benefits	\$ 20,274.52
515.31.20.0000	Personnel Benefits	\$ 24,313.50
515.35.20.0000	Personnel Benefits	\$ 215,837.15
SUBTOTAL of SALARY & BENEFITS		\$ 988,249.62
515.35.31.0000	Operating & Office Supplies	\$ 5,000.00
515.35.34.0000	Supplies for Inventory/Law Books	\$ 8,000.00
515.41.41.0000	Contracted Advice- Prof Services	\$ 80,000.00
515.35.41.0000	Professional Services	\$ 20,000.00
515.35.42.0000	Communications/Postage/Fax/Intnt	\$ 3,500.00
515.35.43.0000	Travel	\$ 6,000.00
515.35.48.0000	Repairs & Maintenance	\$ 1,500.00
515.35.49.0000	Miscellaneous	\$ 4,500.00
594.11.64.0000	Capital Outlay-Equipment	\$ 2,000.00
SUBTOTAL of EXPENDITURES		\$ 130,500.00
GRAND TOTAL of SALARY & EXPENDITURES		\$ 1,118,749.62

Revenues	Sheriff 001-000-600	Total 2023
322.90.00.0000	Concealed Weapon Permits	\$ 14,000.00
331.16.20.3000	US Marshal Operation Eastern Sweep	\$ 1,000.00
331.16.60.7000	Bulletproof Vest Partnership Program	\$ 3,500.00
333.07.01.0000	Sex Offenders Reg Program Grant	\$ 500.00
333.16.58.0000	Justice Dept.-Violence Against Women	\$ 30,000.00
333.97.01.0000	WA St. Safe Boating Grant	\$ 15,000.00
333.97.06.7000	Homeland Sec. Stonegarden OT/benefits	\$ 35,000.00
334.01.10.0000	Criminal Justice Training Commision	\$ 43,000.00
336.00.84.0000	Vessel Registration Fees	\$ 8,000.00
341.81.00.0000	Printing & Duplicating Fees	\$ 800.00
342.10.00.0000	Law Enforcement Services	\$ 18,000.00
342.10.00.0100	Forest Service Contract	\$ 8,800.00
342.10.00.0102	Law Enforcement Services-Road	\$ 100,000.00
342.10.11.0000	DNA Collector Fee	\$ 300.00
342.10.21.0000	Law Protection Service-Municipal Contract	\$ 69,000.00
342.60.00.0000	Emergency Service Fees	\$ 100.00
367.11.00.0000	Private Gifts, Pledges or Grants	\$ 9,000.00
369.30.00.0000	Confiscated & Forfeited Property	\$ 100.00
369.40.00.0000	Other Judgements & Settlements	\$ 500.00
TOTAL REVENUES		\$ 356,600.00
Expenditures		
521.10	Law Enforcement/Admin	
521.10.10.	Elected Official	\$ 102,662.18
521.10.10.	UnderSheriff @50 %	\$ 48,024.14
521.10.10.	Deputy	\$ 65,409.84
521.10.10.	Deputy	\$ 64,670.77
521.10.10.	Sargent	\$ 79,542.96
521.10.10.	Sargent	\$ 79,542.96
521.10.10.	Deputy	\$ 65,409.84
521.10.10.	Deputy	\$ 64,037.38
521.10.10.	Investigator	\$ 68,679.71
521.10.10.	Deputy	\$ 65,409.84
521.10.10.	Deputy	\$ 65,409.84
521.10.10.	Deputy	\$ 65,409.84
521.10.10.	Deputy	\$ 57,936.21
521.10.10.	Deputy	\$ 58,375.44
521.10.10.	Deputy	\$ 65,409.84
521.10.10.	Investigator 2	\$ 68,679.71
521.10.10.	Deputy-Salaries	\$ 61,000.00
521.10.10.	Administrative Assistant	\$ 61,652.16
521.10.10.	Chief Civil Deputy/Evidence Custodian	\$ 54,414.96
521.10.10.	Court Security Officer	\$ 16,200.00
521.10.10.	Civil Deputy	\$ 45,068.88
	521.10 Summary	\$ 1,322,946.50
521.23	Marine Patrol	
521.23.10.	Seasonal Deputy	\$ 7,000.00
521.23.10.	Seasonal Deputy	\$ 7,000.00
	521.23 Summary	\$ 14,000.00
	SALARY SUBTOTAL	\$ 1,336,946.50

521.10.10.8000	Holiday & Premium Pay	\$ 85,000.00
521.10.10.8000	Holiday & Premium Pay-Investigator	\$ 5,000.00
521.10.10.8500	Longevity	\$ 16,140.00
521.10.10.9000	Overtime	\$ 150,583.00
521.10.10.9000	Overtime-Investigator	\$ 10,000.00
521.10.20.0000	Personnel Benefits Investigator	\$ 31,800.00
521.10.20.0000	Personnel Benefits	\$ 569,669.82
521.23	Marine Patrol	
521.23.10.9000	Marine Patrol Overtime	\$ 5,000.00
521.23.20.0000	Marine Patrol Personnel Benefits	\$ 4,000.00
SUBTOTAL of SALARY & BENEFITS		\$ 2,214,139.32
521.10	Law Enforcement Administration	
521.10.31.0000	Operating & Office Supplies	\$ 13,300.00
521.10.31.0060	Clothing	\$ 11,785.00
521.10.31.0060	Clothing - Investigator	\$ 800.00
521.10.32.0000	Fuel	\$ 1,800.00
521.10.35.0000	Small Tools & Equipment	\$ 16,000.00
521.10.41.0000	Professional Services	\$ 10,000.00
521.10.42.0020	Communications/Phone	\$ 23,571.00
521.10.42.0020	Communications/Phone-Investigator	\$ 1,500.00
521.10.43.0000	Travel	\$ 14,294.00
521.10.43.0000	Travel - Investigator	\$ 800.00
521.10.44.0000	Advertising	\$ 400.00
521.10.45.0000	Rental	\$ 100.00
521.10.45.0010	Rental-Equipment Rental & Revolving	\$ 380,000.00
521.10.45.0010	Rental -ER&R - Investigator	\$ 17,696.58
521.10.48.0000	Repairs & Maintenance	\$ 55,000.00
521.10.49.0000	Miscellaneous	\$ 13,500.00
521.23	Marine Patrol	
521.23.31.0000	Marine Patrol Operating Supplies	\$ 835.00
521.23.31.0060	Marine Patrol Clothing	\$ 500.00
521.23.35.0000	Marine Patrol Minor Equipment	\$ 1,000.00
521.23.43.0000	Marine Patrol Travel	\$ 2,500.00
521.23.48.0000	Marine Patrol Repairs & Maintenance	\$ 1,000.00
594.21.64.000	Capital Outlay-Equipment Vehicle -Investigator	\$ 40,723.71
594.21.64.0000	Capital Outlay-Equipment IT Costs-Investigator	\$ 4,800.00
SUBTOTAL of EXPENDITURES		\$ 611,905.29
GRAND TOTAL of SALARY & EXPENDITURES		\$ 2,826,044.61

Superior Court 001-000-660		Total 2023
Revenues		
336.01.28.0000	Public Defense Services	\$ 21,000.00
341.49.00.0000	Court Costs-Shared Costs STEVENS	\$ 142,382.00
	TOTAL REVENUES	\$ 163,382.00
512.21	Judicial Services/Superior Services	
512.21.10.	Court Commissioner	\$ 40,043.50
512.21.10.	Criminal Justice MH Coordinator	\$ 16,861.16
	SALARY SUMMARY	\$ 56,904.66
512.21.20.0000	Personnel Benefits	\$ 18,828.85
	SUBTOTAL of SALARY & BENEFITS	\$ 75,733.51
512.21.31.0000	Operating & Office Supplies	\$ 1,500.00
512.21.31.0000	Tri-County Judicial O&O Supplies	\$ 100.00
512.21.34.0000	Tri-County Jud- Inventory Supplies Law Books	\$ 3,100.00
512.21.41.0005	Juror Fees- Witness Fees	\$ 5,000.00
512.21.41.0060	Judicial Court Billing	\$ 181,139.00
512.21.41.0065	Court Appointed Attorneys/GAL	\$ 5,000.00
512.21.41.0070	Experts, Special Investigations	\$ 25,000.00
512.21.41.0075	Indigent Defense Service Contract	\$ 13,200.00
512.21.41.0085	Conflict Attorney-Other than Contract	\$ 25,000.00
512.21.41.0090	Public Defender Contracts/CJF	\$ 160,570.10
512.21.43.0000	Travel	\$ 500.00
	SUBTOTAL of EXPENDITURES	\$ 420,109.10
	GRAND TOTAL of SALARY & EXPENDITURES	\$ 495,842.61

Revenues	Treasurer 001-000-690	Total 2023
311.10.00.0000	Real & Personal Property Taxes	\$ 2,382,221.44
317.20.00.0000	Leasehold Excise Tax	\$ 1,400.00
317.40.00.0000	Timber Tax	\$ 120,000.00
332.15.60.0000	US Fish & Wildlife in-lieu of Taxes	\$ 150.00
341.42.00.0000	Treasurer's Fees-Fire Patrol	\$ 4,000.00
341.42.01.0000	Treasurer's Fees - ULID Fees	\$ 40.00
341.42.10.0000	Treasurer Fee- REET Admin-Exempt Affidavits	\$ 2,000.00
341.42.20.0000	Treasurer Fee-REET Admin Fee	\$ 30,000.00
341.42.30.0000	Treasurer's Fees-Investment Fees	\$ 8,000.00
341.42.40.0000	Treasurer's Fees-Other Financial Svc	\$ 50.00
341.81.00.0000	Printing & Duplicating Fees	\$ 60.00
359.10.00.0000	Penalties on Delinquent Property tax	\$ 50,000.00
359.90.00.0000	Non-Sufficient Funds Check Fines	\$ 200.00
361.11.00.0000	Investment Interest	\$ 200,000.00
361.41.00.0000	Interest on Delinquent Property Tax	\$ 95,000.00
361.41.01.0000	Penalites & Interest on Other Taxes	\$ 10.00
367.11.00.0000	Private Gifts, Pledges or Grants	\$ 900.00
397.00.00.0000	Operating Transfers In	\$ 17,487.14
	TOTAL REVENUES	\$ 2,911,518.58
Expenditures		
	Fiduciary Services	
514.22.10.0010	Elected Official	\$ 75,402.82
514.22.10.0020	Treasury Manager	\$ 57,573.38
514.22.10.0030	Accountant I/Accountant	\$ 41,402.87
514.22.10.0040	Account III/Tax Specialist	\$ 43,870.88
514.22.10.0050	Deputy II/Tax Specialist	\$ 39,928.75
	SALARY SUMMARY	\$ 258,178.70
514.22.20.0000	Personnel Benefits	\$ 93,754.01
	SUBTOTAL of SALARY & BENEFITS	\$ 351,932.71
514.22.31.0000	Operating & Office Supplies	\$ 7,000.00
514.22.35.0000	Small tools & minor Equipment	\$ 250.00
514.22.41.0000	Professional Services	\$ 9,000.00
514.22.42.0000	Communications/Postage/Fax/Internet	\$ 720.00
514.22.43.0000	Travel	\$ 5,000.00
514.22.44.0000	Advertising	\$ 1,500.00
514.22.48.0000	Repairs & Maintenance	\$ 1,500.00
514.22.49.0000	Miscellaneous	\$ 2,000.00
	SUBTOTAL of EXPENDITURES	\$ 26,970.00
	GRAND TOTAL of SALARY & EXPENDITURES	\$ 378,902.71

Arts & Tourism 101-000-000		Total 2023
Revenues		
308.00.00.0000	Beginning Fund Balance	\$ 170,000.00
313.31.00.0000	Motel/Hotel Transient Tax	\$ 60,000.00
	Revenue Subtotal	\$ 60,000.00
	TOTAL REVENUES	\$ 230,000.00
Expenditures		
557.30.31.0000	Office & Operating Supplies	\$ 500.00
557.30.44.0000	Advertising	\$ 35,500.00
	Expenditure SubTotal	\$ 36,000.00
508.00.00	Ending Fund Balance	\$ 194,000.00
	TOTAL EXPENDITURES	\$ 230,000.00

Revenues	Counseling Services 102-000-000	Total 2023
308.00.00.0000	Beginning Fund Balance	\$ 1,500,000.00
311.10.00.0000	Real & Personal Property Taxes	\$ 46,952.99
317.40.00.0000	Private Harvest Tax (Timber Tax)	\$ 1,500.00
317.20.00.0000	Leasehold Excise Tax	\$ 36.00
332.15.60.0000	US Fish & Wildlife In-Lieu of taxes	\$ 4.00
333.93.24.3000	Partnership for Success Grant	\$ 63,274.00
333.93.78.8000	State Opioid Response Federal	\$ 135,634.00
333.93.95.0000	Prevention/Early Intervention SABG Grant	\$ 40,000.00
333.93.95.9000	Mental Health-Fed Block Grant	\$ 12,000.00
333.93.95.9300	Federal SAPT Grant	\$ 197,000.00
334.04.61.0000	WISe Funding	\$ 325,584.00
334.04.65.0000	Intergovt Prepaid Health Plan-State	\$ 72,000.00
334.04.65.0000	Intergovt Prepaid Health Plan-State CRISIS	\$ 15,000.00
334.04.65.0000	Recovery Navigator Program funding	\$ 367,704.00
334.04.66.0000	MH Enhancement Grant	\$ 34,000.00
334.04.66.0800	CJTA Grant	\$ 10,000.00
336.04.23.0000	Federal entitlements, medicaid	\$ 1,321,000.00
336.04.23.0000	Federal entitlements, medicaid-CRISIS	\$ 553,800.00
336.06.94.0000	Liquor Excise Tax	\$ 400.00
336.06.95.0000	Liquor Board Profits	\$ 400.00
341.81.00.0000	Printing & Duplicating Services	\$ 1,700.00
346.30.01.0000	Alcoholism Service Towns (Tax)	\$ 400.00
346.30.02.0000	Alcoholism Service Towns (Profits)	\$ 400.00
346.30.62.0013	Outpatient Fees - 3rd Party Ins./S.A.	\$ 10,000.00
346.40.64.0000	Outpatient Fees - Mental Health	\$ 2,700.00
346.40.64.0002	Outpatient Fees - 3rd Party Ins./M.H.	\$ 1,700.00
361.11.00.0000	Investment Interest	\$ 8,500.00
367.11.00.0000	Private Gifts, Pledges or Grants	\$ 95,615.50
Revenue Subtotal		\$ 3,317,304.49
TOTAL REVENUES		\$ 4,817,304.49

Expenditures	Counseling Services 102-000-000	Total 2023
564.00.00	Community Mental Health	
564.10.10.	Director	\$ 64,584.03
WISe	Director	\$ 2,760.00
Crisis	Director-Crisis	\$ 6,040.00
BH CJ	Director BH CJ	\$ 2,760.00
BHT	Director-BHT	\$ 920.00
RNP	Director-RNP	\$ 2,760.00
564.10.10.	Clinical Director	\$ 51,149.02
WISe	Clinical Director-WISe	\$ 4,262.42
Crisis	Clinical Director-Crisis	\$ 15,574.51
564.10.10.	Clinical Supervisor	\$ 82,308.64
Crisis	Clinical Supervisor	\$ 7,316.32
564.10.10.	Crisis Services Manager	\$ 80,423.04
Crisis	DCR-Daytime	\$ 71,019.84
Crisis	DCR- Night	\$ 67,823.19
Crisis	DCR- Night	\$ 77,300.04
564.10.10.	Application Support Specialist	\$ 12,140.54
RNP	Application Support Specialist	\$ 3,035.14
BH CJ	Application Support Specialist	\$ 3,035.14
564.10.10.	Mental Health Professional	\$ 57,785.80
Crisis	Mental Health Professional	\$ 3,041.36
564.10.10.	Mental Health Professional	\$ 56,664.81
Crisis	Mental Health Professional	\$ 2,982.35
564.10.10.	Mental Health Professional	\$ 72,440.16
564.10.10.	Mental Health Professional	\$ 72,440.16
WISe	Mental Health Professional	\$ 51,050.40
564.10.10.	Behavioral Health Counselor II	\$ 61,381.08
564.10.10.	Behavioral Health Counselor	\$ 38,619.44
Crisis	Behavioral Health Counselor	\$ 2,271.73

564.10.10.	BH CJ Program Administrator	\$ 60,674.16
564.10.10.	BH CJ Behavioural Health Counselor III	\$ 55,107.72
564.10.10.	BH CJ Peer Counselor	\$ 43,576.20
564.10.10.	RNP Supervisor	\$ 65,843.28
RNP	RNP Program Manager	\$ 53,995.92
RNP	RNP Case Manager	\$ 41,115.36
RNP	RNP Outreach Navigator	\$ 40,472.88
WISe	Care Coordinator	\$ 51,623.00
564.10.10.	Peer Support Counselor	\$ 38,185.00
WISe	Peer Support Counselor	\$ 42,921.96
564.10.10.	Business Manager	\$ 46,001.00
WISe	Business Manager	\$ 2,032.44
Crisis	Business Manager	\$ 8,807.26
BH CJ	Business Manager	\$ 2,032.44
RNP	Business Manager	\$ 2,032.44
564.10.10.	Account Services Specialist	\$ 34,306.78
WISe	Account Services Specialist	\$ 2,450.48
Crisis	Account Services Specialist	\$ 7,351.45
564.10.10.	Compliance Coordinator	\$ 39,476.52
WISe	Compliance Coordinator	\$ 487.36
Crisis	Compliance Coordinator	\$ 4,873.64
BH CJ	Compliance Coordinator	\$ 487.36
RNP	Compliance Coordinator	\$ 1,462.09
564.10.10.	Receptionist	\$ 32,096.56
Crisis	Receptionist	\$ 334.34
564.10.10.	Receptionist	\$ 34,017.41
Crisis	Receptionist	\$ 354.35
RNP	Receptionist	\$ 950.00
564.10.10.	Business Administrative Assistant	\$ 34,802.50
WISe	Business Administrative Assistant	\$ 470.30
Crisis	Business Administrative Assistant	\$ 9,876.26
BH CJ	Business Administrative Assistant	\$ 470.30
RNP	Business Administrative Assistant	\$ 470.30
564.10.10.	Business Office Assistant	\$ 37,726.63
564.10.10.	Business Office Assistant	\$ 3,767.40
564.10.10.	Counseling Salary	\$ 34,309.29
WISe	Counseling Salary	\$ 6,322.33
Crisis	Counseling Salary	\$ 12,788.64
BH CJ	Counseling Salary	\$ 6,725.73
BHT	Counseling Salary	\$ 522.42
RNP	Counseling Salary	\$ 8,485.50
564.10. SALARY SUMMARY		\$ 1,843,696.16
564.10.10.7600	Enhancement Retention Stipend	\$ 65,000.00
Crisis	On-Call & Call-Out Offset	\$ 7,500.00
WISe	On-Call & Call-Out Offset	\$ 11,300.00
RNP	On-Call & Call-Out Offset	\$ 11,300.00
564.10.10.7600	Counseling Retention Stipends	\$ 53,600.00
WISe	Counseling Retention Stipends	\$ 10,200.00
Crisis	Counseling Retention Stipends	\$ 8,900.00
Loan Forgiveness Program		
564.10.10.8500	Longevity	\$ 6,515.00
WISe	Longevity	\$ 840.00
BH CJ	Longevity	\$ 420.00
564.10.10.	Workforce Development	\$ 28,075.00
564.10.20.0000	Personnel Benefits	\$ 598,500.00
564.10.31.0000	Operating & Office Supplies	\$ 7,500.00
WISe	Operating & Office Supplies	\$ 3,000.00
Crisis	Operating & Office Supplies	\$ 4,000.00
BH CJ	Operating & Office Supplies	\$ 1,500.00
RNP	Operating & Office Supplies	\$ 5,500.00
564.10.32.0000	Fuel	\$ 800.00
WISe	Fuel	\$ 4,000.00
Crisis	Fuel	\$ 1,000.00

BH CJ	Fuel	\$ 2,400.00
RNP	Fuel	\$ 1,500.00
564.10.41.0000	Professional Services	\$ 25,000.00
WISe	Professional Services	\$ 2,500.00
Crisis	Professional Services	\$ 750.00
BH CJ	Professional Services	\$ 250.00
RNP	Professional Services	\$ 1,000.00
564.10.42.0000	Communications/Postage/Fax/Internet	\$ 9,000.00
WISe	Communications/Postage/Fax/Internet	\$ 3,000.00
Crisis	Communications/Postage/Fax/Internet	\$ 5,000.00
BH CJ	Communications/Postage/Fax/Internet	\$ 2,500.00
RNP	Communications/Postage/Fax/Internet	\$ 5,500.00
564.10.43.0000	Travel	\$ 1,000.00
WISe	Travel	\$ 1,500.00
Crisis	Travel	\$ 2,000.00
BH CJ	Travel	\$ 1,000.00
RNP	Travel	\$ 2,500.00
564.10.44.0000	Advertising	\$ 7,500.00
WISe	Advertising	\$ 2,000.00
Crisis	Advertising	\$ 2,000.00
BH CJ	Advertising	\$ 2,000.00
RNP	Advertising	\$ 2,000.00
564.10.45.0000	Rental	\$ 15,000.00
WISe	Rental	\$ 3,000.00
Crisis	Rental	\$ 5,500.00
BH CJ	Rental	\$ 3,000.00
RNP	Rental	\$ 2,000.00
564.10.46.0000	Insurance	\$ 44,375.00
WISe	Insurance	\$ 6,598.90
Crisis	Insurance	\$ 15,169.33
BH CJ	Insurance	\$ 9,323.22
RNP	Insurance	\$ 12,410.78
564.10.47.0000	Utilities	\$ 7,500.00
WISe	Utilities	\$ 1,000.00
Crisis	Utilities	\$ 2,000.00
BH CJ	Utilities	\$ 1,500.00
RNP	Utilities	\$ 1,000.00
564.10.48.0000	Repairs & Maintenance	\$ 5,000.00
WISe	Repairs & Maintenance	\$ 2,000.00
Crisis	Repairs & Maintenance	\$ 1,000.00
RNP	Repairs & Maintenance	\$ 250.00
564.10.49.0000	Miscellaneous	\$ 25,000.00
WISe	Miscellaneous	\$ 15,000.00
Crisis	Miscellaneous	\$ 9,000.00
BH CJ	Miscellaneous	\$ 6,500.00
BHT	Miscellaneous	\$ 1,800.00
RNP	Miscellaneous	\$ 12,000.00
564.10.91.0000	Intergovernmental professional services	\$ 78,150.00
WISe	Intergovernmental professional services	\$ 11,373.06
Crisis	Intergovernmental professional services	\$ 26,345.85
BH CJ	Intergovernmental professional services	\$ 16,068.36
RNP	Intergovernmental professional services	\$ 21,389.70
566.10.10.	Substance Abuse Program-Admin	
566.10.10.	Director	\$ 3,680.00
566.10.10.	Clinical Director	\$ 4,262.42
566.10.10.	Clinical Supervisor	\$ 1,829.08
566.10.10.	Co-Occurring Counselor	\$ 59,346.12
566.10.10.	Co-Occurring Counselor	\$ 53,411.51
566.10.10.	Mental Health Professional	\$ 608.27
566.10.10.	Behavioral Health Counselor	\$ 4,543.36
566.10.10.	Business Manager	\$ 7,709.93
566.10.10.	Accountant Services Specialist	\$ 4,900.97
566.10.10.	Business Office Assistant	\$ 798.45
566.10.10.	Compliance Coordinator	\$ 974.73

566.10.10.	Business Administrative Assistant	\$	940.60
566.10.10.	Receptionist	\$	1,063.04
	Receptionist	\$	1,003.02
566.10.10.	Counseling Salary	\$	5,802.86
566.10.	SALARY SUMMARY	\$	150,874.36
566.10.10.8500	Longevity	\$	900.00
566.10.20.0000	Personnel Benefits	\$	39,895.81
566.10.31.0000	Operating & Office Supplies	\$	6,800.00
566.10.32.0000	Fuel	\$	200.00
566.10.41.0000	Professional Services	\$	200.00
566.10.42.0020	Communications/Postage/Fax/Internet	\$	1,500.00
566.10.44.0000	Advertising	\$	500.00
566.10.45.0000	Rental	\$	2,439.00
566.10.46.0000	Insurance	\$	8,404.74
566.10.47.0000	Utilities	\$	1,200.00
566.10.48.0000	Repairs & Maintenance	\$	200.00
566.10.49.0000	Miscellaneous	\$	4,600.00
566.10.91.0000	Intergovernmental professional services	\$	12,885.99
566.81	Prevention		
CPWI 1	Director	\$	1,380.00
CPWI 2	Director	\$	1,380.00
CPWI 1	Prevention Prgrams Manager	\$	31,110.42
CPWI 2	Prevention Prgrams Manager	\$	31,110.42
CPWI 1	CPWI Coalition Coordinator	\$	24,669.94
CPWI 2	CPWI Coalition Coordinator	\$	24,669.94
CPWI 1	Business Manager	\$	2,032.44
CPWI 2	Business Manager	\$	2,032.44
CPWI 1	Compliance Coordinator	\$	487.36
CPWI 2	Compliance Coordinator	\$	487.36
CPWI 1	Counseling Salary	\$	2,387.21
CPWI 2	Counseling Salary	\$	2,387.21
566.81	SALARY SUMMARY	\$	124,134.74
566.81.10.8500	Longevity	\$	900.00
566.81.20.0000	Personnel Benefits	\$	37,510.42
566.81.31.0000	Operating & Office Supplies	\$	26,833.36
566.81.32.0000	Fuel	\$	350.00
566.81.41.0000	Professional Services	\$	5,000.00
566.81.42.0000	Communications/Postage/Fax/Internet	\$	3,000.00
566.81.43.0000	Travel	\$	3,000.00
566.81.44.0000	Advertising	\$	3,000.00
566.81.45.0000	Rental	\$	3,000.00
566.81.46.0000	Insurance	\$	9,504.84
566.81.47.0000	Utilities	\$	2,000.00
566.81.48.0000	Repairs & Maintenance	\$	500.00
566.81.49.0000	Miscellaneous	\$	10,000.00
566.81.91.0000	Intergovernmental professional services	\$	16,381.38
567.00.00	Community Mobilization		
567.81.10.0010	Director		
567.81.	SALARY SUMMARY	\$	-
568.00.00	Developmental Disabilities		
568.10.10.0010	Director	\$	739.00
568.10.10.	Business Manager	\$	67.75
568.10.10.	Business Office Assistant	\$	998.06
568.00.	SALARY SUMMARY	\$	1,804.81
568.10.20.0000	Personnel Benefits	\$	541.44
568.10.44.0000	Advertising	\$	800.00
RNP	Capital Outlay	\$	45,000.00
594.64.64.0000	Capital Outlay	\$	150,000.00
	EXPENDITURE SubTotal	\$	3,789,161.25
508.00.00	Ending Fund Balance	\$	1,028,143.24
		TOTAL EXPENDITURES	\$ 4,817,304.49

Counseling
102-000-000

Total
2023

SUMMARY

.10.	Total Salary Summary	\$ 2,120,510.07
.10.8500.	Total longevity	\$ 9,575.00
.10.7500.	Total on-call and call-out offset	\$ 30,100.00
.10.7600	Counseling Retention Stipends	\$ 72,700.00
.10.	Total Enhancement Retention Stipends	\$ 65,000.00
.10.	Workforce Development	\$ 28,075.00
.20.	Total Personnel Benefits	\$ 676,447.67
.31.	Total Operating & Office Supplies	\$ 55,133.36
.32.	Fuel	\$ 10,250.00
.41.	Professional Services	\$ 34,700.00
.42.	Communications/Postage/Fax/Internet	\$ 29,500.00
.43.	Travel	\$ 11,000.00
.44.	Advertising	\$ 19,800.00
.45.	Rental	\$ 33,939.00
.46.	Insurance	\$ 105,786.81
.47.	Utilities	\$ 16,200.00
.48.	Repairs & Maintenance	\$ 8,950.00
.49.	Miscellaneous	\$ 83,900.00
.91.	Intergovernmental Professional Services	\$ 182,594.34
594.64.	Capital Outlay	\$ 195,000.00
.508.	Ending fund Balance	\$ 1,028,143.24
	TOTALS	\$ 4,817,304.49

Crime Victims Compensation		Total 2023
Revenues	103-000-000	
308.00.00	Beginning Fund Balance	\$ 60,000.00
341.98.00.0000	Payments to Crime Victim Program-Towns	\$ 400.00
341.98.01.0000	Crime Victim Program (District Court)	\$ 1,500.00
341.98.02.0000	Payments to Crime Victim Program-Clerk	\$ 11,000.00
	Revenue Subtotal	\$ 12,900.00
	TOTAL REVENUES	\$ 72,900.00
Expenditures		
515.70.10.0050	Office Manager/Legal Secretary @ 10%	\$ 6,163.97
	SALARY SUMMARY	\$ 6,163.97
515.70.10.8500	Longevity	\$ 144.00
515.70.20.0000	Personnel Benefits	\$ 2,590.69
	Expenditure Summary	\$ 8,898.66
508.00.00	Ending Fund Balance	\$ 64,001.34
	TOTAL EXPENDITURES	\$ 72,900.00

Revenues	Fair 104-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 75,000.00
336.02.11.0000	County Fair Allocation	\$ 73,505.00
347.40.01.0000	Gate Receipts, Button Sales, Etc.	\$ 30,000.00
347.40.02.0000	Booth and Space Rental During Fair	\$ 5,000.00
347.40.03.0000	Grandstand Receipts (Rodeo)	\$ 15,000.00
347.40.04.0000	Rodeo Ads	\$ 7,500.00
347.40.06.0000	Mutton Busting	\$ 120.00
361.11.00.0000	Investment Interest	\$ 60.00
362.40.00.0000	Short Term Space/Facilities Rentals	\$ 2,000.00
362.40.03.0000	Space/Facilities Rentals (Camping Fees)	\$ 3,000.00
362.50.00.0000	Rentals & STGE (off season) Boat & RV's	\$ 16,000.00
362.80.00.0000	Concession Proceeds	\$ 300.00
367.11.00.0000	Private Gifts, Pledges or Grants	\$ 14,000.00
389.00.00.0000	Other Non-revenues	\$ 7,000.00
	Revenue Subtotal	\$ 173,485.00
	TOTAL REVENUES	\$ 248,485.00

Expenditures	Fair 104-000-000	
573.70.10.0000	Salaries & Wages	\$ 700.00
573.70.20.0000	Personnel Benefits	\$ 300.00
573.70.31.0000	Operating & Office Supplies-booth awards	\$ 30,800.00
573.70.32.0000	Fuel	\$ 1,000.00
573.70.35.0000	Small Tools & Minor Equipment	\$ 5,037.00
573.70.41.0000	Professional Services	\$ 4,000.00
573.70.41.0210	Secretary	\$ 1,500.00
573.70.41.0215	Treasurer	\$ 1,500.00
573.70.41.0221	Fair Book Web Admin	\$ 1,500.00
573.70.41.0225	Entertainment	\$ 16,000.00
573.70.41.0230	Custodian	\$ 6,500.00
573.70.41.0235	Judges	\$ 5,000.00
573.70.41.0245	Rodeo	\$ 18,500.00
573.70.41.0250	Extra Help	\$ 1,500.00
573.70.42.0000	Communications/Postage/Fax/Internet	\$ 700.00
573.70.42.0020	Communications/Phone	\$ 600.00
573.70.43.0000	Travel	\$ 1,500.00
573.70.44.0000	Advertising	\$ 8,400.00
573.70.45.0000	Rental	\$ 3,000.00
573.70.46.0000	Insurance	\$ 2,948.00
573.70.47.0000	Utilities	\$ 13,500.00
573.70.48.0000	Repairs & Maintenance	\$ 26,000.00
573.70.49.0000	Miscellaneous	\$ 35,000.00
581.20.00.0000	Loan Repayment Issued	\$ 3,000.00
594.73.62.0000	Capital Outlay-Building improvement	\$ 25,000.00
	Expenditure Summary	\$ 213,485.00
508.00.000	Ending Fund Balance	\$ 35,000.00
	TOTAL EXPENDITURES	\$ 248,485.00

Fair Building Reserve 104-000-060		Total 2023
Revenues		
308.00.00	Beginning Fund Balance	\$ 45,500.00
361.11.00.0000	Investment Interest	
39700.00.0000	Operating Transfers In	
	Revenue Subtotal	
	TOTAL REVENUES	\$ 45,500.00
Expenditures		
594.XX.63.0000	Capital Outlay- Buildings	
597.00.00.0000	Transfers out	
	Expenditure Summary	
508.00.00	Ending Fund Balance	\$ 45,500.00
	TOTAL EXPENDITURES	\$ 45,500.00

Law Library 105-000-000		Total 2023
Revenues		
308.00.00	Beginning Fund Balance	\$ 4,000.00
341.22.00.0000	District Court Civil Filing Fees	\$ 1,000.00
341.23.00.0000	Civil & Probate Filing Fees	\$ 2,500.00
	Revenue Subtotal	\$ 3,500.00
	TOTAL REVENUES	\$ 7,500.00
Expenditures		
512.70.31.0000	Operating & Office Supplies	\$ 1,000.00
512.70.34.0000	Supplies for Inventory/Law Books	\$ 2,500.00
	Expenditure Subtotal	\$ 3,500.00
508.00.00	Ending Fund Balance	\$ 4,000.00
	TOTAL EXPENDITURES	\$ 7,500.00

Revenues	Park 110-000-000	Total 2023
308.00.000	Beginning Fund Balance	\$ 450,000.00
362.40.00.0000	Camping Fees	\$ 3,780.00
367.11.00.0000	Private Gifts, pledges or Grants	\$ 1,349.52
395.10.00.0000	Proceeds from Sales of Fixed Assets	\$ 100,000.00
	Revenue Subtotal	\$ 105,129.52
	TOTAL REVENUES	\$ 555,129.52

Expenditures		
576.80.10.	Engineer Supervisor	\$ 10,000.00
576.80.10	Administrative Assistant	\$ 2,000.00
576.80.10.	Forester	\$ 37,058.98
	SALARY SUMMARY	\$ 49,058.98
576.80.20.0000	Personnel Benefits	\$ 17,920.09
	SALARY & BENEFITS SUMMARY	\$ 66,979.07
576.80.31.0000	Operating & Office supplies	\$ 4,040.33
576.80.35.0000	Small Tools & Minor Equipment	\$ 3,000.00
576.80.41.00000	Professional Services	\$ 22,534.05
576.80.43.0000	Travel	\$ 2,000.00
576.80.44.00000	Advertising	\$ 500.00
576.80.45.0000	Rental-ER&R	\$ 7,000.00
576.80.46.0000	Insurance	\$ 600.00
576.80.47.0000	Utilities	\$ 3,000.00
576.80.48.000	Repairs & Maintenance	\$ 20,000.00
576.80.49.0000	Miscellaneous	\$ 1,000.00
576.80.51.0000	Intergovt professional	\$ 10,000.00
594.76.62.0000	Capital Outlay - Buildings & Structures	\$ 30,000.00
594.76.63.0000	Capital Outlay - Other Improvements	\$ 50,000.00
594.76.64.0000	Capital Outlay - Equipment	\$ 20,000.00
	Expenditure Subtotal	\$ 240,653.45
508.00.00	Ending Fund Balance	\$ 314,476.07
	TOTAL EXPENDITURES	\$ 555,129.52

Revenues	Paths & trails 111-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 105,000.00
336.00.89.0000	Motor Vehicle Fuel Tax-County Road	\$ 8,000.00
	Operating Transfers In	
	Revenue Subtotal	\$ 8,000.00
	TOTAL REVENUES	\$ 113,000.00

Expenditures		
597.00.00.0000	Transfer Out	
508.00.000	Ending Fund Balance	\$ 113,000.00
	TOTAL EXPENDITURES	\$ 113,000.00

Revenues 2023 CORRECT BARS	Road 112-000-000	Total 2023
	Beginning Fund Balance	\$ 1,700,000.00
311.10.00.0000	Real & Personal Property Taxes	\$ 2,372,931.82
317.20.00.0000	Leasehold Excise Tax	\$ 1,000.00
317.40.00.0000	Timber Tax	\$ 140,000.00
332.10.68.0000	Federal Forest Yield Title I SRS	\$ 235,000.00
332.10.69.0000	Federal Forest Yield Title II (Roads)	\$ 25,000.00
332.15.60.0000	US Fish & Wildlife In-Lieu of Taxes	\$ 175.00
333.20.20.5000	FHA/WSDOT Local Programs	\$ 3,987,660.00
334.03.70.0000	Road Arterial Projects (RAP)	\$ 1,467,000.00
334.03.72.0000	Co. Arterial Preservation Program-CAPP	\$ 388,081.91
336.00.75.0000	Multimodal Transportation	\$ 77,525.00
336.00.89.0000	Motor Vehicle Fuel Tax-County Road	\$ 1,677,661.00
341.71.00.0000	Sales of Taxable Merchandise(MAPS)	\$ 100.00
344.10.00.0000	Road Maint Svcs/Interfund	\$ 21,500.00
344.10.00.0000	Road Maint Svcs/Intergovernmentl	\$ 18,970.00
344.10.00.0000	Road Maint Svcs/Permitting	\$ 5,625.00
361.11.00.0000	Investment Interest	\$ 1,000.00
369.91.00.0000	Other Miscellaneous Revenue	\$ 14,000.00
397.00.00.0000	Backfill-from Capital Projects	\$ 100,000.00
398.00.00.0000	Insurance Recovery	\$ 5,000.00
	Revenue Subtotal	\$ 10,538,229.73
	TOTAL REVENUES	\$ 12,238,229.73
	Road 112-000-000	Total 2023
518.62	Jobbing & contract Work	
518.62.10.0000	Salaries & Wages Interfund	\$ 8,500.00
518.62.10.0000	Salaries & Wages Intergovernmental	\$ 3,500.00
519.62.20.0000	Benefits Interfund	\$ 5,000.00
518.62.20.0000	Benefits Intergovernmental	\$ 1,470.00
518.62.95.0000	Interfund Operating Rentals	\$ 8,000.00
518.62.95.0000	Intergovernmental Operating Rentals	\$ 14,000.00
521.70	Traffic Policing on Roads	
521.70.41.0000	Road Deputy Services	\$ 100,000.00
542	Roadway Ordinary Maintenance	
542.10	Roadway Maint Engineering	
542.30	Roadway maintenance	
542.30.10.0000	Salaries & Wages	\$ 263,000.00
542.30.20.0000	Personnel Benefits	\$ 85,386.97
542.30.31.0000	Operating Supplies	\$ 728,000.00
542.30.35.0000	Small Tools & Equip	\$ 5,000.00
542.30.45.0000	Rental	\$ 25,000.00
542.30.48.0000	Repairs & Maintenance	\$ 15,500.00
542.30.49.0000	Miscellaneous	\$ 2,150.00
542.30.95.0000	Intergovt Services-ER&R	\$ 361,550.00
542.40	Drainage	
542.40.10.0000	Salaries & Wages	\$ 67,500.00
542.30.20.0000	Personnel Benefits	\$ 21,914.91
542.40.31.0000	Operating Supplies	\$ 31,500.00
542.30.45.0000	Rental	\$ 10,000.00
542.30.95.0000	Intergovt Services-ER&R	\$ 49,000.00
542.50	Bridge/Structure maintenance	
542.50.10.0000	Salaries & Wages	\$ 5,000.00
542.50.20.0000	Personnel Benefits	\$ 1,623.33
542.50.31.0000	Operating Supplies	\$ 20,000.00
542.50.41.0000	Professional Services	\$ 60,000.00
542.50.95.0000	Intergovt Services-ER&R	\$ 1,725.00
542.64	Traffic Control Devices	
542.64.10.0000	Salaries & Wages	\$ 45,500.00
542.64.20.0000	Personnel Benefits	\$ 14,772.27
542.64.31.0000	Operating Supplies	\$ 113,500.00
542.64.95.0000	Intergovt Services-ER&R	\$ 39,950.00
542.66	Snow and Ice Control	
542.66.10.0000	Salaries & Wages	\$ 375,227.46
542.66.20.0000	Personnel Benefits	\$ 121,823.33
542.66.31.0000	Operating Supplies	\$ 75,000.00
542.66.45.0000	Rental	\$ 20,000.00
542.66.95.0000	Intergovt Services-ER&R	\$ 617,375.00

542.67.	Street Cleaning	
542.67.10.0000	Salaries & Wages	\$ 25,000.00
542.67.20.0000	Personnel Benefits	\$ 8,116.63
542.67.95.0000	Intergovt Services-ER&R	\$ 66,250.00
542.70.	Roadside	
542.70.10.0000	Salaries & Wages	\$ 65,000.00
542.70.20.0000	Personnel Benefits	\$ 21,103.24
542.70.31.0000	Operating Supplies	\$ 32,000.00
542.70.95.0000	Intergovt Services-ER&R	\$ 73,250.00
542.80.	Ancillary Operations	
542.80.10.0000	Salaries & Wages	\$ 1,500.00
542.80.20.0000	Personnel Benefits	\$ 487.00
542.90.	Maint Admin & Overhead	
542.90.10.0000	Salaries & Wages	\$ 376,500.00
542.90.20.0000	Personnel Benefits	\$ 122,236.48
542.90.41.0000	Professional Services	\$ 41,000.00
542.90.49.0000	Miscellaneous	\$ 9,850.00
542.90.95.0000	Intergovt Services-ER&R	\$ 78,250.00
543	Roads General Admin & Overhead	
543.10.	Management	
543.10.10.0000	Salaries & Wages	\$ 205,605.18
543.10.20.0000	Personnel Benefits	\$ 76,073.92
543.10.49.0000	Miscellaneous	\$ 2,000.00
543.10.95.0000	Intergovt Services-ER&R	\$ 2,000.00
543.30.	General Services	
543.30.10.0000	Salaries & Wages	\$ 94,080.00
543.30.20.0000	Personnel Benefits	\$ 34,809.60
543.30.31.0000	Operating Supplies	\$ 9,000.00
543.30.32.0000	Fuel	\$ 300.00
543.30.35.0000	Small Tools & Equip	\$ 1,200.00
543.30.41.0000	Professional Services	\$ 41,000.00
543.30.42.0000	Communications	\$ 6,500.00
543.30.43.0000	Travel	\$ 5,000.00
543.30.44.0000	Advertising	\$ 3,500.00
543.30.46.0000	Insurance	\$ 160,415.00
543.30.49.0000	Miscellaneous	\$ 5,000.00
543.30.91.0000	Intergovt Services-IT	\$ 75,000.00
543.30.95.0000	Intergovt Services-ER&R	\$ 208,000.00
543.50.	Facilities	
543.50.31.0000	Operating Supplies	\$ 1,000.00
543.50.41.0000	Professional Services	\$ 1,000.00
543.50.47.0000	Utilities	\$ 25,000.00
543.50.48.0000	Repairs	\$ 2,000.00
544	ROADS OPERATIONS	
544.20.	Engineering	
544.20.10.0000	Salaries & Wages	\$ 10,000.00
544.20.20.0000	Personnel Benefits	\$ 3,000.00
544.20.35.0000	Small Tools & Equip	\$ 5,000.00
544.40.	Planning	
544.40.10.0000	Salaries & Wages	\$ 34,519.72
544.40.20.0000	Personnel Benefits	\$ 13,472.30
544.40.31.0000	Operating Supplies	\$ 13,200.00
544.40.41.0000	Professional Services	\$ 150,000.00
544.40.49.0000	Miscellaneous	\$ 4,000.00
544.40.95.0000	Intergovt Services-ER&R	\$ 19,750.00
588	STP Distribution	
588.00.51.0000	Distribution to other govt agency	\$ 34,000.00
594	Capital Outlay- Right of Way	
594.42.61.0000	Capital Outlay -Right of Way land	\$ 15,000.00
595	ROAD IMPROVEMENTS/NEW CONSTRUCTION	
595.30.	Capital Expense- Roadway	
595.30.10.0000	Salaries & Wages	\$ 105,847.69
595.30.20.0000	Personnel Benefits	\$ 39,163.64
595.30.31.0000	Operating Supplies	\$ 300.00
595.30.41.0000	Professional Services	\$ 5,539,000.00
595.30.44.0000	Advertising	\$ 1,000.00
595.30.95.0000	Intergovt Services-ER&R	\$ 5,000.00
	Expenditure Subtotal	\$ 11,188,748.67
508.41.00	Ending Balance Committed for Emergency	\$ 200,000.00
508.91.00	Unassigned Ending fund Balance	\$ 849,481.06
	TOTAL EXPENDITURES	\$ 12,238,229.73

Revenues	Veteran's Assistance 114-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 55,000.00
311.10.00.0000	Real & Personal Property Taxes	\$ 23,000.00
317.20.00.0000	Leasehold Excise Tax	\$ 8.00
317.40.00.0000	Timber Tax	\$ 650.00
332.15.60.00001	US Fish & Wildlife In-Lieu of Taxes	\$ 1.00
336.02.51.0000	Department of Wildlife - PILT	\$ 22.00
	Revenue Subtotal	\$ 23,681.00
	TOTAL REVENUES	\$ 78,681.00
565.20.31.0000	Operating Supplies/Food	\$ 6,000.00
565.20.32.0000	Fuel Subsidies	\$ 6,000.00
565.20.43.0000	Travel	\$ 2,000.00
565.20.45.0000	Rental	\$ 3,000.00
565.20.47.0000	Utlities	\$ 4,000.00
565.20.49.0000	Miscellaneous	\$ 2,000.00
565.20.49.0000	Miscellaneous (Burials)	\$ 2,000.00
	Expenditure Subtotal	\$ 25,000.00
508.00.	Ending Fund Balance	\$ 53,681.00
	TOTAL EXPENDITURES	\$ 78,681.00

Revenues	Real Estate & Property Tax Admin Assistance 115-000-000	Total 2023
308.00.000	Beginning fund Balance	\$ 160,000.00
336.00.97.0000	REET Property Tax Admin Assistance	\$ 9,000.00
341.42.15.0000	Treasurer's Fees	\$ 2,000.00
	Revenue Subtotal	\$ 11,000.00
	TOTAL REVENUES	\$ 171,000.00

Expenditures

514.22.31.0000	Office Supplies	
514.22.35.0000	Small Tools & Equipment	
514.22.41.0000	Professional Services	
594.11.64.0000	REET Capital Outlay- machinery & Equipment	
	Expenditure Subtotal	\$ -
508.00.000	Ending Fund Balance	\$ 171,000.00
	TOTAL EXPENDITURES	\$ 171,000.00

Revenues	Timber Sales 116-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 160,000.00
395.10.00.0000	Proceeds from sale of fixed assets	\$ 100,000.00
	Revenue Subtotal	\$ 100,000.00
	TOTAL REVENUES	\$ 260,000.00

Expenditures		
554.90.10	Forester-50%	\$ 37,054.49
	SALARY SUMMARY	\$ 37,054.49
554.90.20	Personnel Benefits	\$ 13,360.09
554.90.31.0000	Office & Operating Supplies	\$ 172.80
554.90.42.0000	Communications, Postage/Fax/Internet/Web	\$ 109.55
554.90.43.0000	Travel	\$ 1,000.00
554.90.44.0000	Advertising	\$ 6,000.00
554.90.48.0000	Repairs & Maintenance	\$ 100.00
554.90.99.0000	Interfund Payment for services	\$ 1,494.40
	Expenditure Subtotal	\$ 59,291.33
508.00.0000	Ending Fund Balance	\$ 200,708.67
	TOTAL EXPENDITURES	\$ 260,000.00

Revenues	Treasurer's O&M 118-000-000	Total 2023
308.00.000	Beginning Fund Balance	\$ 75,000.00
341.42.00.0000	Treasurer's Fees	\$ 12,000.00
341.42.00.0000	Treasurer's Fees	\$ 10,000.00
341.81.00.0000	Printing & Duplicating Fees	\$ 6.00
	Revenue Subtotal	\$ 22,006.00
	TOTAL REVENUES	\$ 97,006.00

Expenditures		
514.22.41.0000	Professional Services	\$ 13,000.00
514.22.43.0000	Travel	\$ 3,000.00
514.22.44.0000	Advertising	\$ 4,000.00
514.22.49.0000	Miscellaneous/Title Reports	\$ 2,000.00
594.14.64.0000	Capital Outlay-Equipment	\$ 6,000.00
	Exenditure Subtotal	\$ 28,000.00
508.00.000	Ending Fund Balance	\$ 69,006.00
	TOTAL EXPENDITURES	\$ 97,006.00

Revenues	Auditor's O&M 119-000-000	Total 2023
308.00.001	Beginning Fund Balance	\$ 100,000.00
336.04.11.0000.	Document Preservation & Modernization	\$ 70,000.00
341.21.00.0000	Auditors Filing & Recording Fees	\$ 3,800.00
341.36.00.0000	Auditors Fees-Preservation Surcharge	\$ 7,000.00
	Revenue Subtotal	\$ 80,800.00
	TOTAL REVENUES	\$ 180,800.00

Expenditures	Auditor's O&M 119-000-000	
514.30.10.	Recording Clerk	\$ -
	SALARY SUMMARY	\$ -
514.30.31.0000	Operating & Office Supplies	\$ 500.00
514.30.41.0000	Professional Services-Imaging	\$ 50,000.00
514.30.48.0000	Repairs & Maintenance	\$ 35,000.00
514.30.91.0000	Interfund Professional Service	\$ 17,500.00
	Expenditure Subtotal	\$ 103,000.00
508.00.0000	Ending Fund Balance	\$ 77,800.00
	TOTAL EXPENDITURES	\$ 180,800.00

Revenues	Election Reserve 121-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 90,000.00
333.93.61.0000	Grant SOS -	\$ 80,000.00
341.45.00.0000	Election Services-County Share	\$ 10,000.00
	Revenue Subtotal	\$ 90,000.00
	TOTAL REVENUES	\$ 180,000.00

Expenditures	Election Reserve 121-000-000	
514.40.41.0000	Professional Services	\$ 80,000.00
	Exenditure Subtotal	\$ 80,000.00
508.00.0000	Ending Fund Balance	\$ 100,000.00
	TOTAL EXPENDITURES	\$ 180,000.00

Revenues	Trial Court Improvement 123-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 67,500.00
336.01.29.0000	Local Court Improvement-State	\$ 22,500.00
	Revenue Subtotal	\$ 22,500.00
	TOTAL REVENUES	\$ 90,000.00

Expenditures	Trial Court Improvement 123-000-000	
512.30.31.00000	Office & Operating supplies	\$ 15,000.00
512.30.35.0000	Small Tools & Minor Equipment	\$ 10,000.00
594.12.64.0000	Capital Outlay-Equipment	\$ 20,000.00
	Exenditure Subtotal	\$ 45,000.00
508.00.000	Ending Fund Balance	\$ 45,000.00
	TOTAL EXPENDITURES	\$ 90,000.00

Revenues	Emergency 911 Communications 127-000-000	Total 2023
308.00.0000	Beginning Fund Balance	\$ 60,000.00
313.63.00.0000	E-911- Switched Access Lines .50	\$ 23,904.24
313.64.00.0000	E-911- Wireless Access Lines .50	\$ 88,811.76
313.65.00.0000	Co Enhanced 911 VOIP	\$ 4,915.68
334.01.80.0000	Dept. of Military Grant	\$ 525,031.00
361.40.00.0000	Interest on Notes/AR	\$ 80.04
	Revenue Subtotal	\$ 642,742.72
	TOTAL REVENUES	\$ 702,742.72

Expenditures	Emergency 911 Communications 127-000-000	
528.70.10.0010	Coordinator/Split	\$ 11,227.95
528.70.10.0210	Coordinator/Supervisor/Split	\$ 66,466.49
528.70.10.0220	Dispatcher II /Split	\$ 19,247.88
528.70.10.0230	Dispatcher III /Split	\$ 22,534.44
528.70.10.0250	Mapping Coordinator/ Split	\$ 39,259.92
528.70.10.0260	Dispatcher V /Split	\$ 19,247.88
528.70.10.0270	Dispatcher VI/Split	\$ 19,247.88
528.70.10.0290	Dispatcher VII / Split	\$ 22,534.44
528.70.10.0300	Dispatcher VIII / Split	\$ 22,534.44
528.70.10.0310	Dispatcher IX /Split	\$ 27,207.48
528.70.10.0320	Dispatcher X / Split	\$ 22,534.44
528.70.10.0340	Dispatcher XI / Split	\$ 27,207.48
528.70.10.0360	Dispatcher XII / Split	\$ 19,247.88
	Salary	\$ 66,052.50
528.70.10.0370	IT Specialist	\$ 20,000.00
	SALARY SUMMARY	\$ 424,551.10
528.70.10.8000	Premium	\$ 15,000.00
528.70.10.8500	Longevity	\$ 8,825.00
528.70.10.9000	Overtime	\$ 15,000.00
528.70.20.0000	Personnel Benefits	\$ 148,307.05
	SALARY & BENEFITS SUMMARY	\$ 611,683.15
528.70.31.0000	Operating & Office Supplies	\$ 5,000.00
528.70.41.0000	Professional Services	\$ 500.00
528.70.42.0000	Communications/Postage/Fax/Internet	\$ 500.00
528.70.43.0020	Travel	\$ 20,000.00
528.70.48.0000	Repairs & Maintenance	\$ 60,000.00
528.70.49.0100	Training	\$ 5,000.00
	Exenditure Subtotal	\$ 702,683.15
508.00.0000	Ending Fund Balance	\$ 59.57
	TOTAL EXPENDITURES	\$ 702,742.72

EXTENSION EDUCATION 128-000-000		Total 2023
Revenues		
308.00.0000	Beginning Fund Balance	\$ 6,200.00
341.71.00.0000	Sale of Taxable Merchandise	
341.75.00.0000	Sales of Merchandise-NON Taxable	
	Revenue Subtotal	\$ -
	TOTAL REVENUES	\$ 6,200.00

EXTENSION EDUCATION 128-000-000		
Expenditures		
571.21.31.0000	Office & Operating Supplies	
	Expenditure Subtotal	\$ -
508.00.000	Ending Fund Balance	\$ 6,200.00
	TOTAL EXPENDITURES	\$ 6,200.00

Revenues	GROWTH MANAGEMENT 130-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 20,000.00
334.03.30.0000	Volunteer Stewardship Grant	\$ 151,000.00
	Revenue Subtotal	\$ 151,000.00
	TOTAL REVENUES	\$ 171,000.00

Expenditures	130-000-000	
558.70.10.	GIS Assistant	
	Salary Subtotal	\$ -
	Salary & Benefits Total	\$ -
558.70.41.0000	Professional Services	\$ 151,000.00
	Expenditure Subtotal	\$ 151,000.00
508.00.000	Ending Fund Balance	\$ 20,000.00
	TOTAL EXPENDITURES	\$ 171,000.00

LOW INCOME HOUSING/2060 131-000-000		Total 2023
Revenues		
308.00.0000	Beginning Fund Balance	\$ 45,000.00
341.26.00.0000	Affordable Housing Surcharge	\$ 25,000.00
TOTAL REVENUES		\$ 70,000.00

Expenditures		
565.40.41.0000	Professional Services	\$ 25,000.00
508.00.0000	Ending Fund Balance	\$ 45,000.00
TOTAL EXPENDITURES		\$ 70,000.00

HOMELESS PROGRAM/2163 132-000-000		Total 2023
Revenues		
308.00.000	Beginning Fund Balance	\$ 345,000.00
341.27.00.0000	Recording Surcharge-Local Homeless Housing	\$ 150,000.00
	Revenue Subtotal	\$ 150,000.00
	TOTAL REVENUES	\$ 495,000.00

Expenditures		
565.40.41.0000	Professional Services-Family Crisis	\$ 75,000.00
565.40.41.0000	Professional Services-YES	\$ 65,000.00
565.40.41.0000	Professional Services-School	\$ 40,000.00
	Professional Service- Subtotal	\$ 180,000.00
	Professional Services SUMMARY	\$ 180,000.00
508.00.0000	Ending Fund Balance	\$ 315,000.00
	TOTAL EXPENDITURES	\$ 495,000.00

Revenues	Affordable & Sup Housing 133-00-000	Total 2023
308.00.000	Beginning Fund Balance	\$ 42,500.00
313.27.00.000	Affordable & Supp Housing Revenue	\$ 16,500.00
	Revenue Subtotal	\$ 16,500.00
	TOTAL REVENUES	\$ 59,000.00

Expenditures		
565.40.41.0000	Professional Services	
	Professional Service- Subtotal	\$ -
	Professional Services SUMMARY	\$ -
508.00.0000	Ending Fund Balance	\$ 59,000.00
	TOTAL EXPENDITURES	\$ 59,000.00

Revenues	PUBLIC FACILITIES 134-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 318,000.00
313.18.00.0000	Distressed County Sales & Use Tax .09%	\$ 180,000.00
381.20.00.0000	Loan Repayment Received	\$ 3,000.00
	Revenue Subtotal	\$ 183,000.00
	TOTAL REVENUES	\$ 501,000.00

Expenditures		
558.70.10	EDC Director	\$ 75,551.58
558.70.20.0000	Benefits	\$ 22,589.18
558.70.41.0001	Professional Services-TEDD dues	\$ 15,000.00
558.70.46.0000	Insurance	\$ 3,800.00
558.70.91.0000	Interfund service-	\$ 3,059.00
	Expenditure Subtotal	\$ 119,999.76
508.00.000	Ending Fund Balance	\$ 381,000.24
	TOTAL EXPENDITURES	\$ 501,000.00

Revenues	Mental Health Tax 1/10 135-000-000	Total 2023
308.00.00	Beginning Fund Balance	\$ 240,000.00
313.14.00.0000	Chemical Dependence/MH Service Tax	\$ 200,000.00
	Revenue Subtotal	\$ 200,000.00
	TOTAL REVENUES	\$ 440,000.00

Expenditures		
557.20.10	Criminal Justice MH Coordinator 25%	\$ 16,089.17
557.20.20.0000	Benefits	\$ 5,000.00
	SALARY & BENEFITS SUMMARY	\$ 21,089.17
594.59.94.0000	Interfund Capital Outlay	
	Expenditure Subtotal	\$ 21,089.17
508.00.000	Ending Fund Balance	\$ 418,910.83
	TOTAL EXPENDITURES	\$ 440,000.00

Election Security Grant 141-000-000		Total 2023
Revenues		
308.00.000	Beginning Fund Balance	\$ 59,276.76
333.90.40.0000	Indirect Federal HAVA Grant	
	Revenue Subtotal	\$ -
	TOTAL REVENUES	\$ 59,276.76

Expenditures		
594.40.64.0000	Capitla Outlay - Equipment	\$ 59,276.76
	Expenditure SUMMARY	\$ 59,276.76
508.00.0000	Ending Fund Balance	\$ -
	TOTAL EXPENDITURES	\$ 59,276.76

American Rescue Plan Fund 145-000-000		Total 2023
Revenues		
308.00.000	Beginning Fund Balance	\$ 1,500,000.00
331.21.02.7000	Direct ARPA funds	
	Revenue Subtotal	\$ -
	TOTAL REVENUES	\$ 1,500,000.00

Expenditures		
10.0000	Salary & Wages	
	Expenditure SUMMARY	\$ -
508.00.0000	Ending Fund Balance	\$ 1,500,000.00
	TOTAL EXPENDITURES	\$ 1,500,000.00

Revenues	Capital Projects 301-000-040	Total 2023
308.00.000	Beginning Fund Balance	\$ 800,000.00
318.34.00.0000	Local 1/4% to 1/2% R.E. Excise Tax	\$ 250,000.00
	Revenue Subtotal	\$ 250,000.00
	TOTAL REVENUES	\$ 1,050,000.00
Expenditures		
594.18.63.0000	Capital Outlay-Other Improvements	\$ 192,500.00
594.18.64.0000	Capital Outlay-Equipment	\$ 40,000.00
594.18.64.0000	Capital Outlay-Equipment	\$ 30,000.00
594.18.62.0000	Capital Outlay-Buildings & Structures	\$ 25,000.00
594.18.63.0000	Capital Outlay-Other Improvements	\$ 100,000.00
	Expenditure Subtotal	\$ 387,500.00
508.00.000	Ending Fund Balance	\$ 662,500.00
	TOTAL EXPENDITURES	\$ 1,050,000.00

Revenues	Solid Waste 463-000-000	Total 2023
308.00.0000	Beginning Fund Balance	\$ 50,000.00
308.00.0000	Solid Waste Emergency Reserve-NEW	\$ 130,000.00
334.03.10.0000	Dept of Ecology-Coordinated Prevention	\$ 74,350.00
343.70.00.0000	Solid Waste Disposal Fees	\$ 1,232,000.00
369.10.00.0000	Sale of Scrap & Junk/Salvage	\$ 50,886.00
389.30.12.0000	Refuse & Solid Waste Taxes Collected	deposit in tax fund
	Revenue Subtotal	\$ 1,357,236.00
	TOTAL REVENUES	\$ 1,537,236.00

Expenditures	Solid Waste 463-000.000	
537.80	Solid Waste General Operations	
537.80.10.0000	Public Works Director 5%	
537.80.10.0000	Solid Waste Coordinator	\$ 58,689.18
537.80.10.0000	Transfer Station Technician	\$ 48,860.16
537.80.10.0000	Transfer Station Technician	\$ 41,380.85
537.80.10.0000	Transfer Station Technician	\$ 48,860.16
537.80.10.0000	PT Transfer Station Scale Attendant 4/5	\$ 28,641.60
537.80.10.0000	Scale Attendant Coordinator	\$ 36,904.78
537.80.10.0000	Transfer Station Technician	\$ 46,006.08
537.80.10.0001	Transfer Station Technician -NEW	\$ 41,082.96
	SALARY SUMMARY	\$ 350,425.77
537.80.10.8500	Longevity	\$ 3,155.00
537.80.10.9000	Overtime	\$ 4,400.00
537.80.20.0000	Personnel Benefits	\$ 150,613.93
	SALARY & BENEFITS SUMMARY	\$ 508,594.70
537.80.31.0000	Operating & Office Supplies	\$ 18,000.00
537.80.32.0000	Fuel	\$ 38,000.00
537.80.35.0000	Small Tools & Minor Equipment	\$ 4,000.00
537.80.41.0000	Professional Services	\$ 550,000.00
537.80.42.0000	Communications/postage/fax/internet	\$ 6,200.00
537.80.43.0000	Travel	\$ 500.00
537.80.44.0000	Advertising	\$ 1,500.00
537.80.45.0000	Rental	\$ 2,000.00
537.80.46.0000	Insurance	\$ 35,339.00
537.80.47.0000	Utilities	\$ 7,900.00
537.80.48.0000	Repairs & Maintenance	\$ 6,500.00
537.80.49.0000	Miscellaneous	\$ 1,000.00
537.80.53.0000	External taxes- B&O tax	\$ 21,408.94
537.80.91.0000	Interfund Professional Services-ER&R	\$ 39,000.00
537.80.93.0000	Interfund Supplies	\$ 16,630.00
537.80.95.0000	Interfund Operating rentals-ER&R	\$ 47,760.00
537.80.99.0000	Interfund Payments for Services	\$ 500.00
594.37.61.0000	Capital Outlay-Land improvements	\$ 1,500.00
594.37.62.0000	Capital Outlay-Buildings & structures	\$ 1,500.00
594.37.63.0000	Capital Outlay - Other Improvements	\$ 1,500.00
594.37.64.0000	Capital Outlay-Equipment	\$ 10,000.00
	Expenditure Subtotal	\$ 1,319,332.64
508.00.0000	Ending Fund Balance-Assigned Funds	\$ 130,000.00
508.00.0000	Ending Fund Balance	\$ 87,903.36
	TOTAL EXPENDITURES	\$ 1,537,236.00

Revenues	Risk Management 501-000-000	Total 2023
	Beginning Fund Balance	\$ 300,000.00
	Reserved Beginning Fund Balance	
341.47.00.0000	Interfund Services	\$ 960,618.00
	Revenue Subtotal	\$ 960,618.00
	TOTAL REVENUES	\$ 1,260,618.00

Expenditures

518.60.	Insurance	
	Risk Manager 15%	\$ 8,016.70
	Longevity	\$ 135.00
	Personnel Benefits	\$ 3,063.01
	SALARY & BENEFITS SUMMARY	\$ 11,214.71
519.00.31.0000	Office & Operating Supplies	\$ 1,500.00
519.00.41.0000	Professional Services	\$ 250.00
519.00.41.0400	Pro. Serv.-Workers Compensation Admin	\$ 8,400.00
519.00.43.0000	Travel-safety	\$ 2,000.00
519.00.46.0000	Insurance-WCRP Deposit Premium	\$ 511,978.00
519.00.46.0010	Insurance-Collision/Property loss	\$ 100,469.00
519.00.46.0020	Insurance-/Employment Claims	\$ 10,000.00
519.00.46.0030	Insurance-Property Insurance Premium	\$ 57,990.00
519.00.46.0040	Insurance-Bonds	\$ 3,000.00
519.00.46.0050	Insurance -Cyberliability	\$ 21,564.00
519.00.46.0060	Insurance -Crime	\$ 2,600.00
519.00.49.0000	Third Party Settlements	\$ 30,000.00
	Expenditure Subtotal	\$ 760,965.71
508.10.00.0000	Reserve Ending Fund Balance	
508.00.00.0000	Ending Fund Balance	\$ 499,652.29
	TOTAL of EXPENDITURES	\$ 1,260,618.00

Revenues	ER&R 502-000-000	Total 2023
308.00.000	Beginning Fund Balance	\$ 1,200,000.00
341.94.00.0000	Purchasing Services	\$ 33,350.00
344.20.00.0000	Sale of Road Materials	\$ 100,000.00
344.50.00.0000	Non-County Departmental Fuel Sales	\$ 380,000.00
344.55.00.000	Fuel Sales	\$ 570,000.00
361.11.00.0000	Investment Interest	\$ 5,000.00
362.10.00.0000	Interfund Equipment Rentals/Short-Term(weekly/daily)	\$ 1,850,000.00
369.91.00.000	Other Miscellaneous Revenue	\$ 1,000.00
389.30.00.0000	Sales Tax Collected	deposit in tax fund
395.10.00.0000	Proceeds from Sale of Fixed Assets	\$ 60,000.00
	Revenue Subtotal	\$ 2,999,350.00
	TOTAL REVENUES	\$ 4,199,350.00

Expenditures	ER&R 502-000-000	
548.26/49/59	Municipal Vehicles & Equipment	
548.49.34.0000	Inventory or Resale	\$ 18,500.00
548.59.34.0000	Inventory or Resale Items/Fuel	\$ 950,000.00
548.65	Maintenance of Facilities & Equipment	
548.65.10.0000	Mechanic	\$ 47,880.68
548.65.10.0000	Working Fleet Supervisor	\$ 62,565.20
548.65.10.0000	Mechanic	\$ 52,919.39
548.65.10.0000	Extra Road Wages	\$ 8,000.00
548.65.10	SALARY SUMMARY	\$ 171,365.27
548.65.10.8500	Longevity	\$ 945.00
548.65.10.9000	Overtime	\$ 5,000.00
548.65.20.0000	Personnel Benefits	\$ 75,632.99
548.65.31.0000	Operating & Office Supplies	\$ 13,000.00
548.65.35.0000	Small Tools & Minor Equipment	\$ 7,500.00
548.65.41.0000	Professional Services	\$ 7,500.00
548.65.42.0020	Communications/Phone	\$ 1,300.00
548.65.47.0000	Utilities	\$ 1,200.00
548.65.48.0000	Repairs & Maintenance	\$ 450,000.00
548.65.49.0000	Miscellaneous	\$ 9,000.00
548.65.91.0000	Interfund Professional Services	\$ 48,800.00
548.68.00	Operations General	
548.68.10.0000	Fleet Accountant/Risk Manager-85%	\$ 45,427.94
548.68.10.0000	Fleet Manager	\$ 67,748.16
548.68.10	SALARY SUMMARY	\$ 113,176.10
548.68.10.8500	Longevity	\$ 3,465.00
548.68.20.0000	Benefits	\$ 44,079.88
548.68.31.0000	Operating & Office Supplies	\$ 5,000.00
548.68.44.0000	Advertising	\$ 1,000.00
548.68.47.0000	Utilities	\$ 8,200.00
548.68.49.0000	Miscellaneous	\$ 1,200.00
594.48.64.0000	Capital Outlay-Equipment	\$ 858,000.00
	Expenditure Subtotal	\$ 2,793,864.24
508.00.00.0000	Ending Fund Balance	\$ 1,405,485.76
	TOTAL EXPENDITURES	\$ 4,199,350.00

Unemployment Compensation 504-000-000		Total 2023
Revenues		
308.00.0000	Beginning Fund Balance	\$ 215,000.00
369.70.00.0000	Interfund Trust Contributions-Employer	\$ 12,000.00
	Revenue Subtotal	\$ 12,000.00
	TOTAL REVENUES	\$ 227,000.00

Expenditures		
517.71.49.000	Miscellaneous	\$ 12,000.00
	Expenditure Subtotal	\$ 12,000.00
508.00.0000	Ending Fund Balance	\$ 215,000.00
	TOTAL EXPENDITURES	\$ 227,000.00

IT Fund		Total
Revenues	505-000-000	2023
30810.00.0000	Beginning Fund Balance-Reserved	\$ 500,000.00
348.10.00.0000	Interfund/Interdept Charges	\$ 925,000.00
348.70.00.0000	Other Sales	\$ 50,000.00
389.30.00.0000	Sales Tax Collected	deposit in new tax fund
	Revenue Subtotal	\$ 975,000.00
	TOTAL REVENUES	\$ 1,475,000.00
Expenditures		
518.80	Information Technology	
518.80.10.0010	ITS Director	\$ 79,567.68
518.80.10.0020	Application Support Specialist -85%	\$ 50,720.60
518.80.10.0020	IT Specialist Tech 1	\$ 39,419.09
518.80.10.0030	IT Specialist	\$ 50,485.60
518.80.10.0031	IT Specialist tech 2 FT step 3	\$ 55,281.50
518.80.10.0000	Programmer-50%	\$ 47,500.00
518.80.10.0050	Civil Service Asst/ IT Admin 50%	\$ 21,338.91
518.80.10.0051	GIS Analyst	\$ 55,227.83
	SALARY SUMMARY	\$ 399,541.21
518.80.10.8500	Longevity	\$ 1,040.00
518.80.20.0000	Personnel Benefits	\$ 130,082.06
	SUBTOTAL of SALARY & BENEFITS	\$ 530,663.27
518.80.31	Operating & Office Supplies	\$ 3,500.00
518.80.35.0000	Small Tools & Equipment	\$ 2,000.00
518.80.41.0000	Professional Services	\$ 160,000.00
518.80.42.0000	Communications	\$ 100,000.00
518.80.43.0000	Travel	\$ 10,000.00
518.80.46.0000	Insurance	\$ 35,760.00
518.80.48.0000	Repairs & Maintenance	\$ 8,000.00
518.80.49.0000	Miscellaneous	\$ 10,000.00
594.18.64.0000	Capital Outlay- Equipment	\$ 275,000.00
	SUBTOTAL of EXPENDITURES	\$ 604,260.00
	TOTAL SALARY & EXPENDITURES	\$ 1,134,923.27
508.00.00.0000	Ending Fund Balance-Reserved	\$ 340,076.73
	GRAND TOTAL	\$ 1,475,000.00