

COMMISSIONERS' PROCEEDINGS
JULY 9, 2024

Agenda: 8:30 – Budget Workshop

The Board of Stevens County Commissioners met in a regular session except for Joe D. Thompson. Amy Tharp, County Clerk; Theresa Dasenbrock, Lisa Axeman, and Tiffany O'Rourke with Lewis, Hooper and Dick, LLC, were also present. Tron called the meeting to order. Pat seconded. Motion carried.

Walt Beesley, Shannon Crawford, Dave Piper, Angela Piper, Tony Martin, Cammie Heaton, Rodney Kelling, and Robert Davis were in attendance for the budget workshop.

Lisa discussed the landfill and stated the schedule one (1) has met all the requirements. Lisa stated the county has adequate coverage if needed and can transfer within the general budget. Lisa presented graphs going over taxes, intergovernmental, licensing fees, charges, use of tax dollars, property, and transfers in. Lisa also explained the expenditures and how they relate to the county income. Lisa stated the audit report was clean and the county financial statement went down, and the expenditures were good. Pat asked how much of the motor vehicle taxes the county gets and Lisa said only two percent (2%) and the rest goes to the state.

Lisa explained the best practice in compliance states a county can not spend more dollars than they have in the cash balance. Departments cannot spend more than their budgeted authority and requests departments keep track of their future expenditures. Inventory is required every year and all checks outstanding of two (2) years need to be cleaned up. There is a new bank account in which the EIN should be recorded on all daily statements to show the incoming of funds for the county credit card machine receipts. The county treasurer and clerk need to monitor bank statements and make sure expenditures are posted in the proper pay period to keep the current year separate from past year expenditures to keep the budgets in line. The monthly financial reports need to show the budget amounts. Minutes need to have approvals stated within such as the sheriff boiler not being mentioned in the budget for bids or being approved, and the commissioners should be approving any decommissioning or acquiring of any vehicles the county uses. Department heads are responsible for the timely deposits to the treasurer's office to help keep the county funds in compliance with expenditures and receipts.

Tiffany stated the encumbrances need to be documented in the minutes as to the amount, what it is used for and have invoices or price sheets on what the encumbrances are to be spent on. County departments need to keep track of their federal grants, such as receiving, spending and reports due. The airport needs to get approval before entering into any contracts. The register of deeds tech fund has a cash balance of more than \$50,000.00, and they need to spend what is over or transfer the funds into the general.

The auditors suggested the commissioners pull in at least two (2) different department heads on a rotating basis to the commissioner meetings to make sure they are complying with all county rules and regulations and to find out where those departments stand as far as their budget and expenditures.

Theresa showed the commissioners comparisons to neighboring counties and counties with approximately the same population and stated Stevens Count still has lower taxes than most of the other counties.

The auditors discussed the budget and the drop in valuation with the commissioners. They suggested cutting some of this year's budgets and make some cuts to next years budgets to help cushion the valuation decline. The auditors confirmed with the commissioners about keeping the wellness center in the black and being self-funded, meaning the money brought in by the wellness center should match what is being spent by the wellness center. The auditors suggested the commissioners should monitor the wellness center funds throughout the year to make sure they aren't spending more than their income.

After making several adjustments to the 2024 budget and 2025 budgets, the commissioners and auditors managed to keep the tax dollars the same for next year which will not require a revenue neutral rate increase. There will be no revenue neutral rate increase or hearing for 2025. The budget hearing will be held on August 12, 2024, at 8:30 AM in the county commissioner's room.

Attest: Amy Jo Tharp, County Clerk

Tron Stegman, Chairman