BOARD OF COUNTY COMMISSIONERS
LATAH COUNTY, IDAHO

RESOLUTION No. 2022-06

A RESOLUTION TO FIX AND DETERMINE THE AMOUNT OF THE COUNTY FISCAL YEAR 2023 BUDGET.

1. WHEREAS, the Board of County Commissioners of Latah County, State of Idaho is the duly elected governing body of Latah County, a political subdivision of the State of Idaho, having such powers and duties as are set forth in the Constitution and Statutes of the State of Idaho; and

2. WHEREAS, pursuant to Idaho Code 31-1604 the county budget officer did cause to have published in the Moscow/Pullman Daily News on August 20, 2022, the tentative proposed FY2023 County Budget, together with the amount of the anticipated revenue from property taxes and the total of revenues and sources other than property taxes and the amount proposed to be appropriated to each department, service, agency or institution for the ensuing fiscal year, in classifications which shall include salaries, benefits, and other expenses, together with the amounts expended under these classifications, each of the two (2) previous fiscal years by each office, department, service, agency and institution, together with the date, place, time and purpose of said hearing; and

3. WHEREAS, a Public Budget Hearing having been held pursuant to Idaho Code 31-1604 at 1:00 p.m. on Wednesday, August 31, 2022;

NOW THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Latah County, State of Idaho, pursuant to Idaho Code 31-1605 that:

The County Budget shall be set at $28,629,100.00 which is not greater than the amount of the tentative budget nor includes an amount to be raised from property taxes greater than the amount advertised. The amount advertised was $28,629,100.00.

The Clerk of the Board of Commissioners is hereby directed to enter this Resolution upon the records of the Board and to file certified copies of the Resolution in the office of the Latah County Auditor and the Latah County Treasurer;

This Resolution shall take effect and be in full force from and after its passage and approval.

PASSED this 31 day of August, 2022.

Kathie LaFortune, Chair
District I

Thomas C. Lamar, Commissioners
District II

David McGraw, Commissioners
District III

ATTEST:

Clerk/Deputy

LATAH COUNTY

IDAHO

FISCAL YEAR 2023

October 1, 2022 to September 30, 2023

PUBLIC HEARING

AUGUST 31, 2022 1:00 pm

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	General								
		BLUE CROSS MED/LOSS RATIO	0001-18-0404-05		$21,375.00		$0.00	$0.00	0%
		ARPA PREMIUM PAY	0001-18-0404-06			$48,000.00	$0.00	$0.00	-100%
		SALARY - TERMINATION	0001-18-0405-30	Employee Vacation Pay out @ termination	$17,571.96	$5,000.00	$160.55	$5,000.00	0%
		SALARY-OVERTIME	0001-18-0409-00	Pay out for Overtime	$4,397.44	$1,500.00	$48.17	$1,500.00	0%
		RETIREMENT	0001-18-0410-00	PERSI	$312,596.50	$347,000.00	$0.00	$401,000.00	15.562%
		SOCIAL SECURITY	0001-18-0411-00	FICA & Medicare	$195,377.92	$225,000.00	$0.00	$262,000.00	16.444%
		LIFE INSURANCE	0001-18-0412-00		$1,303.20	$1,300.00	$0.00	$1,500.00	15.385%
		SUPPLEMENTAL INSURANCE	0001-18-0412-01		$5,549.46	$5,600.00	$0.00	$6,300.00	12.5%
		MEDICAL INSURANCE	0001-18-0413-00	Gem Plan Blue Cross Medical, VSP Vision Insurance, Delta Dental or Willamette Dental, EAP, COBRA Notifications	$408,026.86	$425,000.00	$0.00	$540,000.00	27.059%
		HRA VEBA PLAN	0001-18-0413-10	VEBA Payment $250 per employee after 6 months of employment, then $250 per year	$11,250.00	$13,000.00	$0.00	$13,500.00	3.846%
		HRA VEBA - TERMINATION	0001-18-0413-11	Retirement payout to VEBA account 50% vacation and 20% sick leave	$0.00	$5,600.00	$0.00	$5,600.00	0%
		STATE UNEMPLOYMENT	0001-18-0415-00		$2,085.30	$5,000.00	$0.00	$5,000.00	0%
		WORKMAN'S COMPENSATION INSUR.	0001-18-0416-00	Idaho State Insurance Fund	$18,500.00	$28,000.00	$0.00	$30,000.00	7.143%
		FLEXIBLE SPENDING ADMIN FEE	0001-18-0418-00		$2,014.50	$2,500.00	$0.00	$2,500.00	0%
		SUPPLIES-OFFICE	0001-18-0440-00	Copy Central Supplies; Conference room water and cooler rental, and supplies (coffee & condiments, plates, napkins, utensils) for 2B, 7B, Annex, Annex Breakroom (water only)	$7,578.27	$10,000.00	$10,000.00	$10,000.00	0%
		SUPPLIES-COPIER	0001-18-0448-00	Courthouse Copy Paper	$7,869.49	$13,000.00	$13,000.00	$13,000.00	0%
		POSTAGE MACHINE SUPPLIES	0001-18-0542-04	supplies for county mail machine in Copy Central (ink, label tape, EZ Seal)	$581.38	$550.00	$550.00	$550.00	0%
		REPAIRS/MAINTENANCE-COPIER	0001-18-0491-00	Copy Central Copier	$1,990.17	$2,500.00	$2,500.00	$2,500.00	0%
		PROFESSIONAL SERVICES	0001-18-0481-00	Hayden & Ross Audit Services, Compensation Study, Capital Improvement plan consultant	$54,380.00	$23,000.00	$23,000.00	$133,000.00	478.261%
		PROF SVC CRT APPOINTED COUNCIL	0001-18-0485-00	Conflict Attorney Contract and attorneys appointed by courts				$50,000.00	100%
		PUBLIC DEFENDER CONTRACT	0001-18-0488-01	3 Contract Public Defenders, 4% increase over previous year				$481,932.00	100%
		PUBLIC DEFENDER PROFESSIONAL HELP	0001-18-0488-03	Investigators, Counseling, trainging, etc				$40,000.00	100%
		PUBLIC DEFENSE GRANT	0001-18-0488-05	Grant for Public Defense expenses				$100,000.00	100%
		INSURANCE- BONDS	0001-18-0451-00	Notary Bonds for Employees in BOCC, Assessor, PA, Sheriff, P&B, Probation, Extension, Veterans Svc Offices	$669.49	$450.00	$700.00	$700.00	55.556%
		UTILITIES-SHREDDING	0001-18-0467-01	Service provided by DeVries for onsite shredding	$1,406.55	$1,200.00	$1,400.00	$1,400.00	16.667%
		HISTORIC PRESERVATION COMMITTE	0001-18-0521-02	Historic Preservation Committee training, printing maps and allocations to local Historical Societies	$0.00	$2,000.00	$0.00	$6,000.00	200%
		RISK MANAGEMENT EXPENSE	0001-18-0521-08	Training & Education	$4,165.13	$5,000.00	$5,000.00	$5,000.00	0%
		COURTHOUSE RECOGNITION EXPENSE	0001-18-0521-10	employee years of service certificate frames, annual employee BBQ/picnic, retirement gifts	$1,330.61	$2,000.00	$2,000.00	$2,000.00	0%
		WELLNESS COMMITTEE PROJECT EXP	0001-18-0523-10	wellness events, activities and prizes	$3,452.50	$3,500.00	$0.00	$3,500.00	0%
		WELLNESS COMMITTEE VENDORS	0001-18-0523-11			$2,600.00	$0.00	$0.00	-100%
		CONTINGENCY	0001-18-0526-01	Funds used for unanticipated expenses. Requires unanimous decision from the BOCC.	$58,709.92	$25,000.00	$0.00	$20,000.00	-20%
		POSTAGE	0001-18-0542-01	Postage for the county mail machine in Copy Central	$47,276.88	$48,000.00	$48,000.00	$48,000.00	0%

		POSTAGE MACHINE MAINTENANCE	0001-18-0542-02	postage meter lease and maintenance agreement for county mail machine in Copy Central	$4,580.16	$5,000.00	$5,000.00	$5,000.00	0%
		NEWSPAPER PUBLICATION	0001-18-0549-00	BOCC Proceedings, Resolutions, Ordinances, Budget Adjustments, Monthly Expenditures	$13,227.75	$15,000.00	$15,000.00	$15,000.00	0%
		INDIGENT - HOUSING	0001-18-0603-00	Rent for indigents when necessary				$3,000.00	100%
		INDIGENT - UTILITIES	0001-18-0604-00	Assistance for indigents to pay heat, and other utility services if needed.				$1,000.00	100%
		INDIGENT - BURIALS	0001-18-0606-00	Indigents who need assistance with burial costs.				$5,000.00	100%
		AIRPORT	0001-18-0703-00	Airport operations support		$17,000.00	$0.00	$17,000.00	0%
		AIRPORT - FIRE FLOW SYSTEM	0001-18-0703-01	Shared support of airport fire suppression.	$7,500.00	$7,500.00	$0.00	$7,500.00	0%
		CLEARWATER ECONOMIC DEVELOP	0001-18-0704-00	Economic Development Dues/Support	$10,479.00	$11,402.00	$0.00	$12,324.00	8.086%
		PARTNERSHIP ECON PROSPERITY	0001-18-0705-00			$40,000.00	$0.00	$0.00	-100%
		PALOUSE BASIN AQUIFER COMM	0001-18-0706-00	Water Resources Support	$6,750.00	$6,750.00	$0.00	$6,750.00	0%
		HUMANE SOCIETY OF THE PALOUSE	0001-18-0709-00	Animal Shelter Support	$20,000.00	$25,000.00	$0.00	$25,000.00	0%
		LATAH SOIL WATER CONSERVATION	0001-18-0711-00	Conservation Support	$15,500.00	$20,000.00	$0.00	$25,000.00	25%
		MOSCOW CHAMBER OF COMMERCE	0001-18-0720-03	Commerce support and annual dues	$2,500.00	$2,500.00	$0.00	$5,000.00	100%
		BOARD OF COMMUNITY GUARDIAN	0001-18-0720-05	'PO Box rental, fingerprinting, storage rental, lunch at meetings	$582.06	$2,070.00	$0.00	$2,070.00	0%
		SOJOURNERS ALLIANCE	0001-18-0720-06	Transitional housing and program support	$12,500.00	$12,500.00	$0.00	$15,000.00	20%
		ALTERNATIVES TO VIOLENCE	0001-18-0720-07	Area Support	$3,500.00	$3,500.00	$0.00	$3,500.00	0%
		LATAH ALLIANCE MENTALLY ILL	0001-18-0720-08	Local Support	$4,500.00	$4,635.00	$0.00	$5,000.00	7.875%
		PALOUSE KNOWLEDGE CORRIDOR	0001-18-0720-10	Entrepreneur program support	$10,000.00	$10,000.00	$0.00	$10,000.00	0%
		RECOVERY CENTER	0001-18-0720-11	Local support	$25,000.00	$25,000.00	$0.00	$25,000.00	0%
		WILDLIFE SERVICES DISTRICT 1	0001-18-0720-12	Wildlife control support	$2,500.00	$2,500.00	$0.00	$2,500.00	0%
		SMART TRANSIT	0001-18-0720-24	Local Transportation Support	$5,000.00	$5,000.00	$0.00	$5,000.00	0%
		FAMILY PROMISE OF THE PALOUSE	0001-18-0720-25	Day Center Renovation support			$0.00	$5,000.00	100%
		FRIENDLY SENIOR CITIZENS TROY	0001-18-0720-28	Senior Meal Site Support	$5,000.00	$5,000.00	$0.00	$7,000.00	40%
		FRIENDLY NEIGHBORS SR CITIZENS	0001-18-0720-30	Senior Meal Site Support	$6,000.00	$6,000.00	$0.00	$7,000.00	16.667%
		SPUD HILL SENIORS	0001-18-0720-31	Senior Meal Site Support	$6,000.00	$6,000.00	$0.00	$7,000.00	16.667%
		JK SENIOR MEALS	0001-18-0720-32	Senior Meal Site Support	$5,000.00	$5,000.00	$0.00	$7,000.00	40%
		POTLATCH SENIOR CITIZENS	0001-18-0720-33	Senior Meal Site Support	$5,000.00	$7,000.00	$0.00	$7,000.00	0%
		MOSCOW AMBULANCE	0001-18-0720-34	Paramedic training support	$10,000.00	$20,000.00	$0.00	$30,000.00	50%
		ARTS & CULTURE COMMITTEE	0001-18-0726-00	Grants for art programs/ schools/ students	$8,480.00	$10,000.00	$0.00	$10,000.00	0%
		CAPITAL- BUILDINGS	0001-18-0808-00	Remaining Purchase amount of Blaine St. Building		$0.00		$950,019.00	
		CAPITAL- IMPROVEMENTS	0001-18-0818-00	Improvements/Remodels	$0.00	$20,000.00	$20,000.00	$0.00	-100%
	Total General:				**$1,379,057.50**	**$1,545,657.00**	**$147,900.00**	**$3,417,145.00**	**121.080%**
	Clerk Auditor Recorder								
		SALARY-ELECTED OFFICIAL	0001-01-0401-00	Clerk/Auditor/Recorder annual salary	$78,468.00	$80,820.00	$0.00	$84,864.00	5.004%
		SALARY-DEPUTIES	0001-01-0402-00	Finance Officer, 1/2 Auditor Assistant, Deputy Auditor/Payroll/AP/HR, Deputy Recorder/Passports, Deputy Recorder/Counter Clerk, 1/2 Deputy Auditor/Elections/Commissioner Minutes, BOCC Admin Assistant	$358,630.93	$428,556.00	$0.00	$434,219.00	1.321%
		SUPPLIES - OFFICE	0001-01-0440-00	Water Rental, Envelopes, Binders, Specialty Paper, Decorations, Greeting Cards, Calendars, Chairs, other office supplies	$3,311.46	$4,500.00	$0.00	$4,500.00	0%
		REPAIRS/MAINTENANCE- COPIER	0001-01-0491-00	Ricoh B/W and Color Copies	$2,346.24	$2,000.00	$0.00	$5,200.00	160%
		CONTRACTS/AGREEMENTS	0001-01-0668-00	HR Connections, American Legal Publishing, ClearGov	$9,809.00	$9,700.00	$0.00	$33,000.00	240.206%
		TRAVEL & MEETINGS	0001-01-0439-00	Meals and Mileage- Regional Quarterly meetings, MCC, AARP, District II, Staff meeting refreshments	$542.68	$500.00	$0.00	$500.00	0%

		TELEPHONE	0001-01-0464-00	Long Distance and cell phone monthly allocation per employee	$53.34	$50.00	$0.00	$3,290.00	6,480%
		DUES & MEMBERSHIPS	0001-01-0528-00	IACRC, SHRM, GFOA Lobbyist Assessment dues	$619.00	$600.00	$0.00	$2,000.00	233.333%
		BOOKS & PUBLICATIONS	0001-01-0546-00	Idaho Code Books, Daily News, IAC Directory, FLSA Handbook, FMLA	$1,079.62	$1,300.00	$0.00	$1,300.00	0%
		TRAINING & EDUCATION	0001-01-0569-00	IAC/Mid Winter/IACRC/IACC, Prima, HR, GFOA, etc.	$4,530.31	$6,500.00	$0.00	$6,500.00	0%
		MINOR EQUIPMENT	0001-01-0693-00	Survey and Plat hanging file cabinets				$15,000.00	
	Total Clerk Auditor Recorder:				**$459,390.58**	**$564,526.00**	**$0.00**	**$590,373.00**	**4.579%**
	Assessor								
		SALARY-ELECTED OFFICIAL	0001-02-0401-00	Assessor annual salary	$74,832.00	$77,076.00	$0.00	$80,928.00	4.998%
		SALARY-DEPUTIES	0001-02-0402-00	Deed Processor/Cartographer, Clerk, Data Abstract Analyst, Appraiser/Technical Systems, Sr Appraiser/Technical Systems	$259,499.28	$275,919.00	$0.00	$301,066.00	9.114%
		SUPPLIES - OFFICE	0001-02-0440-00	Envelopes for correspondence and assessment notices, planning calendars, binders for maps and plats, business/date stamps & ink pads. Drinking water, newspaper subscription for personal property info, periodic advertising expenses (circuit breaker ads), notary bond & supplies. Office furniture	$3,026.44	$3,000.00	$3,200.00	$3,200.00	6.667%
		REPAIRS/MAINTENANCE - COPIER	0001-02-0491-00	Wells Fargo copier lease, H&H Business: maintenance agreement for copier	$1,705.40	$2,500.00	$2,500.00	$2,500.00	0%
		CONTRACTS/AGREEMENTS	0001-02-0668-00	Master's Touch: Postage, envelopes, printing and services associated with mailing assessment notices on main property roll.	$9,250.02	$10,000.00	$12,000.00	$12,000.00	20%
		TRAVEL & MEETINGS	0001-02-0439-00	Travel and expenses for meetings other than training and education.	$0.00	$500.00	$1,000.00	$1,000.00	100%
		TELEPHONE	0001-02-0464-00	Sprint, Frontier-long distance, cell phone reimbursement per employee	$215.67	$400.00	$400.00	$2,560.00	540%
		DUES & MEMBERSHIPS	0001-02-0528-00	IAAO IACA, and IAAP annual dues	$494.83	$450.00	$700.00	$700.00	55.556%
		TRAINING & EDUCATION	0001-02-0569-00	Continuing education requirements for basic mapping or UAD training: mapping certification for Cartographer, Assessor Conference, IAC Conference, BOE and risk management training, STC continuing education	$729.00	$5,000.00	$5,000.00	$5,000.00	0%
		RECRUITMENT	0001-02-0719-00	Advertising, background checks for hiring new employees.	$70.00	$250.00	$250.00	$250.00	0%
	Total Assessor:				**$349,822.64**	**$375,095.00**	**$25,050.00**	**$409,204.00**	**9.093%**
	Treasurer Tax Collector								
		SALARY-ELECTED OFFICIAL	0001-03-0401-00	Treasurer Annual Salary	$72,132.00	$74,292.00	$74,292.00	$78,012.00	5.007%
		SALARY-DEPUTIES	0001-03-0402-00	Deputy Treasurer II Financial, Deputy Treasurer III Propert Tax/Office Manager	$112,877.00	$119,212.00	$126,384.00	$132,804.00	11.402%
		SALARY-PART TIME	0001-03-0406-00	Deputy Treasurer I - Part time Regular	$21,508.83	$23,924.00	$23,924.00	$24,048.00	0.518%
		SUPPLIES - OFFICE	0001-03-0440-00	Newspaper subscription, water, paper, envelopes, general office supplies. Increase reflects price increases.	$2,270.69	$3,000.00	$3,500.00	$3,500.00	16.667%
		CONTRACTS/AGREEMENTS	0001-03-0668-00	BDS: Print tax bills, postage, mailing for November and May statements. Estimated printing and postage has increased.	$13,234.29	$22,000.00	$23,500.00	$23,500.00	6.818%

		TRAVEL & MEETINGS	0001-03-0439-00	Mileage & meals for site reviews, district meetings, Chamber of Commerce, community events, Warrant of Distraint auction travel. I plan to attend more Idaho Assn of County Treasurer meetings usually held in Lewiston.	$68.54	$1,000.00	$1,500.00	$1,500.00	50%
		TELEPHONE	0001-03-0464-00	Ziply long distance.	$27.50	$50.00	$50.00	$1,130.00	2,160%
		COLLECTION SHORTAGE & REFUNDS	0001-03-0519-00	Till shortages and errors.	$0.00	$50.00	$50.00	$50.00	0%
		DUES & MEMBERSHIPS	0001-03-0528-00	Memberships in IACT $150, NAFFTCO $175. Reflects post-pandemic price increases.	$75.00	$150.00	$325.00	$325.00	116.667%
		ELECTRONIC FILING BANKRUPTCY	0001-03-0543-02	PACER system. Filing bankruptcy claims online, online access to information, copies.	$0.00	$300.00	$300.00	$300.00	0%
		COLLECTION EXPENSES	0001-03-0547-00	Title searches ($250), newspaper advertising, mailing, recording. Sheriff's service fee ($20 for RE, $100 for PP). Tax collections and tax sale proceeds will fully reimburse.	$8,795.18	$18,000.00	$20,000.00	$20,000.00	11.111%
		SERVICE CHARGE	0001-03-0548-00	Banner Bank client analysis service charge. Billed annually in January.	$8,180.90	$5,000.00	$14,000.00	$14,000.00	180%
		NEWSPAPER PUBLICATION	0001-03-0549-00	Tax Due date reminders. Cost shared with District 2 Idaho Counties and Latah ads in the Daily News. Reflects nearly double cost of previous years.	$3,244.70	$500.00	$1,000.00	$1,000.00	100%
		TRAINING & EDUCATION	0001-03-0569-00	Conference travel, training, education, hotel, registration for IAC, IACT, ICE, ICRMP, PRIMA.. NaCo.	$1,313.62	$2,000.00	$3,000.00	$3,000.00	50%
	Total Treasurer Tax Collector:				**$243,728.25**	**$269,478.00**	**$306,025.00**	**$303,169.00**	**12.502%**
	Commissioners								
		SALARY-ELECTED OFFICIAL	0001-05-0401-00	Commissioners annual salary	$165,241.94	$175,236.00	$0.00	$183,732.00	4.848%
		SALARY-DEPUTIES	0001-05-0402-00	Grant Writer salary			$0.00	$69,408.00	
		SUPPLIES - OFFICE	0001-05-0440-00	calendars/planners; BOCC envelopes; business cards; greeting cards (thank you, Christmas); office chairs and chair mats, office coffee	$660.39	$550.00	$3,000.00	$3,000.00	445.455%
		DEPARTMENT SUPPLIES	0001-05-0442-00	water rights protest ($25 ea); IAC conference baskets, surveyor monuments and supplies, surveyor metal detector $1000	$1,706.15	$2,350.00	$2,350.00	$2,350.00	0%
		REPAIRS/MAINTENANCE-COPIER	0001-05-0491-00	2B copier lease, maintenance and copies	$2,348.45	$4,000.00	$4,000.00	$4,000.00	0%
		CONTRACTS/AGREEMENTS	0001-05-0668-00	Rimrock Consulting for county surveyor work (2 hrs a day, 2 days per week - $61.20/hour for up to 8 hrs/week as needed) $30,000 for Blaine St. Lease October - January	$46,089.40	$51,300.00	$51,300.00	$50,000.00	-2.534%
		TRAVEL & MEETINGS	0001-05-0439-00	Outside meetings and mileage (i.e. - monthly breakfast, quarterly breakfast, Moscow Chamber lunch, various board and committees that the BOCC serve on, off-site BOCC mtgs), EODH monthly meeting refreshments	$1,747.18	$5,000.00	$5,000.00	$5,000.00	0%
		TELEPHONE	0001-05-0464-00	long distance and cell phone stipend	$8.98	$50.00	$50.00	$1,490.00	2,880%
		RURAL PROJECT EXPENSE	0001-05-0523-00	development of projects for youth, rural community support and assistance, property improvements	$2,727.90	$20,000.00	$20,000.00	$30,000.00	50%
		DUES & MEMBERSHIPS	0001-05-0528-00	annual membership dues (IAC, IAC Natural Resource Litigation, IAC Public Land Assessment Dues, IAC Industrial Litigation, IAC NFRCSC, IAC Dist. 2 Commissioners & Clerks Association Dues, NACo, Inland Northwest Partners)	$14,764.37	$15,000.00	$16,000.00	$16,000.00	6.667%

		BOOKS & PUBLICATIONS	0001-05-0546-00	Office newspaper subscriptions (Tribune & Daily News)	$434.80	$450.00	$500.00	$500.00	11.111%
		TRAINING & EDUCATION	0001-05-0569-00	conference registration and associated travel, training/workshops and associated travel (NACo, IAC, IACC, WIR), Moscow Chamber of Commerce Leadership Training	$5,543.88	$15,000.00	$15,000.00	$15,000.00	0%
	Total Commissioners:				**$241,273.44**	**$288,936.00**	**$117,200.00**	**$380,480.00**	**31.683%**
	Facilities								
		SALARY-FULL TIME	0001-10-0405-00	Facilities Director, Tech III, 3 Tech 1	$204,312.00	$289,540.00	$306,912.40	$307,416.00	6.174%
		DEPARTMENT SUPPLIES	0001-10-0442-00	tool box - Misc. power tools, blades, bits - Work wear with logo - X-mas tree for lobby - Shovels - brooms - gloves - cleaning cart and recycle bins - Garden hoses - plants - fertilizer- plumb sink - drip irigation	$3,915.13	$4,500.00	$5,000.00	$5,000.00	11.111%
		SUPPLIES-JANITORIAL	0001-10-0443-00	Housekeeping supplies - Supply works products - Shop towels - vacuum filters - paper products - floor cleaner-soap - trash can liners - deodorizer	$9,323.40	$12,000.00	$12,000.00	$12,000.00	0%
		SUPPLIES-MAINTENANCE	0001-10-0447-00	Supplies for building repairs - lighting supplies - plumbing parts - HVAC parts controls and filters - electrical supplies - de-icing supplies	$14,157.24	$22,000.00	$22,000.00	$22,000.00	0%
		REPAIRS/MAINTENANCE - VEHICLES	0001-10-0475-00	Regular service parts Oil - Antifreeze - Batteries. Vehicle repairs.	$306.17	$1,300.00	$1,300.00	$1,300.00	0%
		REPAIRS/MAINTENANCE- EQUIPMENT	0001-10-0492-00	Major parts/repairs for loaders - tractors and other equipment.	$10,231.82	$6,000.00	$6,000.00	$6,000.00	0%
		REPAIRS/MAINTENANCE-BLDG&FIXTR	0001-10-0494-00	Paint- dishwasher for 2B $600 - Mansion minor repairs and painting $5000.carpet replacement sheriffs area Remodel three offices in sheriffs office- paint lines at Annex	$42,863.34	$35,000.00	$35,000.00	$35,000.00	0%
		CONTRACTS/AGREEMENTS	0001-10-0668-00	Johnson control $3,500 - Otis Elevator Svc $896 - courthouse Generator $1890 - Generator monitoring $120 each - fair grounds Generator- other misc. services $1700, Bob's Fire Svc$850, Fisher Systems $450 - Idaho l license and permits $600 - roto rooter jail kitchen grease trap clean out - $ 700	$18,701.37	$24,500.00	$24,500.00	$24,500.00	0%
		TELEPHONE	0001-10-0464-00	$60 each a month for a cell phone stipends for all four employee.	$990.40	$2,800.00	$2,800.00	$2,800.00	0%
		UTILITIES	0001-10-0469-00	Arista Utilities - City of Moscow Water and Sewer - for the Courthouse, Law Enforcement Center and Annex.	$90,827.89	$95,000.00	$100,000.00	$100,000.00	5.263%
		FUEL	0001-10-0470-00	Fuel for trucks, snow removal and grounds equipment and fuel for Courthouse backup generator.	$1,470.42	$3,000.00	$6,000.00	$6,000.00	100%
		TRAINING & EDUCATION	0001-10-0569-00	Staff training classes lock school for the jail	$189.95	$1,000.00	$6,000.00	$6,000.00	500%
		MINOR EQUIPMENT	0001-10-0693-00	skid steer snow pusher $2800 -plasma cuter $1500 snow melt spreader $3000-slip tank and pump for fuel $900 paint sprayer $1500	$641.97	$8,200.00	$9,700.00	$9,700.00	18.293%
		CAPITAL- EQUIPMENT	0001-10-0812-00	Snow removing equipment		$30,000.00	$30,000.00	$30,000.00	0%
		CAPITAL- IMPROVEMENTS	0001-10-0818-00	HVAC Upgrades Annex, Courthouse, Parks, Fair; Shop; Fair roof; Blaine St. & Annex Remodels, District Court Glass/Security,	$291,824.08	$355,000.00	$355,000.00	$1,333,000.00	275.493%
	Total Facilities:				**$689,755.18**	**$889,840.00**	**$922,212.40**	**$1,900,716.00**	**113.602%**

	Information Services								
		SALARY-FULL TIME	0001-14-0405-00	Director (1), Systems Administrators (3), Systems Tech (2)	$266,488.70	$300,576.00	$450,000.00	$399,262.00	32.832%
		SUPPLIES - OFFICE	0001-14-0440-00	ITS office supplies, hard drive destruction.	$1,024.21	$1,200.00	$1,800.00	$1,800.00	50%
		DEPARTMENT SUPPLIES	0001-14-0442-00	$100-$1000 - County computers, printers, switches, UPSs, scanners, new software, cameras, tablets, etc. County telephones, handsets, wireless headsets.	$35,659.31	$65,000.00	$65,000.00	$65,000.00	0%
		REPAIRS/MAINTENANCE - COPIER	0001-14-0491-00	County printing/copying supplies & contracts (toner, drum, imaging kit, ribbons, etc.).	$30,353.96	$35,000.00	$35,000.00	$35,000.00	0%
		REPAIRS/MAINTENANCE-EQUIPMENT	0001-14-0492-00	Repair of network/printer/camera equipment and phone equipment.	$1,673.80	$4,000.00	$4,000.00	$4,000.00	0%
		CONTRACTS/AGREEMENTS	0001-14-0668-00	CAI renewal $122k, Tax & Assessment UAD system support renewals, Microsoft licensing renewals $100k, Fair Website, all support agreement renewals for network software & hardware and outsourced programming help for web design, Planning and GIS Software, Spillman Annual Maintenance, GIS Mapping Software and Permitting Software	$231,576.27	$377,223.00	$392,738.00	$466,838.00	23.757%
		TRAVEL & MEETINGS	0001-14-0439-00	Mileage, Per Diem, Lodging while attending job related meetings with other agencies/boards.	$929.00	$1,700.00	$1,700.00	$1,700.00	0%
		TELEPHONE	0001-14-0464-00	ITS Cell phones, ITS long distance, and all county phone services to all buildings.	$35,780.71	$40,000.00	$40,000.00	$40,000.00	0%
		INTERNET/WAN CONNECTIONS	0001-14-0465-00	County internet services to all buildings, WAN connections to buildings.	$8,331.97	$23,500.00	$28,500.00	$28,500.00	21.277%
		COUNTY EMPLOYEE ED PROGRAM	0001-14-0525-02	Computer training for all county employees.	$0.00	$3,000.00	$3,000.00	$3,000.00	0%
		TRAINING & EDUCATION	0001-14-0569-00	Computer classes, professional development, conference fees, travel expenses assoc. with attending training for ITS employees.	$3,016.01	$13,000.00	$15,000.00	$15,000.00	15.385%
		MINOR EQUIPMENT	0001-14-0693-00	$1000-$5000 - equipment purchases.	$1,569.84	$2,000.00	$2,000.00	$2,000.00	0%
		CAPITAL- TELEPHONE	0001-14-0806-03	New phone system replacement. Best guess at budget time: $150k.			$150,000.00	$0.00	
		CAPITAL- EQUIPMENT	0001-14-0812-00	>$5000 - Camera upgrades $150000, Door Lock Replacement $305000, ISYS replacement $50000, Remaining Server project $70,000, AS400 replacement $10k.	$163,892.40	$172,000.00	$75,000.00	$574,666.00	234.108%
	Total Information Services:				**$780,296.18**	**$1,038,199.00**	**$1,285,738.00**	**$1,636,766.00**	**57.654%**
	Elections								
		SALARY-DEPUTIES	0001-15-0402-00	1/2 Auditor Assistant, 1/2 Deputy Auditor/Elections/Commissioner Minutes, 1/2 Elections Director	$70,898.52	$79,182.00	$0.00	$87,850.00	10.947%
		SUPPLIES - OFFICE	0001-15-0440-00	Election Day supply box supplies: envelopes, signs, extension cords, etc	$1,393.25	$6,000.00	$6,000.00	$6,000.00	0%
		DEPARTMENT SUPPLIES	0001-15-0442-00	Ballot layout, audio, and printing, kiosks, cones	$21,679.07	$30,000.00	$35,000.00	$35,000.00	16.667%
		REPAIRS/MAINTENANCE-EQUIPMENT	0001-15-0492-00	Remove budget line for Repairs/maintenance-Equipment, add budget line for election van maintenance-$2,000	$0.00	$1,000.00	$2,000.00	$2,000.00	100%
		RENT/LEASE	0001-15-0511-00	Polling location rent	$535.00	$1,000.00	$1,000.00	$1,000.00	0%

		CONTRACTS/AGREEMENTS	0001-15-0668-00	Maintenance agreements for election equipment ES&S: DS200, DS450, ERM, ExpressVotes Tenex: ePollbooks	$7,060.21	$15,000.00	$20,000.00	$20,000.00	33.333%
		CONTRACTS- LABOR	0001-15-0670-00	Poll worker wages, meals, miles, and training	$25,866.23	$32,000.00	$32,000.00	$32,000.00	0%
		TRAVEL & MEETINGS	0001-15-0439-00	Staff Election Day meals, mileage	$414.26	$800.00	$800.00	$800.00	0%
		UTILITIES-TELEPHONE	0001-15-0464-00	Long distance	$39.95	$50.00	$50.00	$410.00	720%
		NEWSPAPER PUBLICATION	0001-15-0549-00	Legal Notices: Notice of Filing, Polling Locations, Sample Ballot Published in Daily News and Lewiston Morning Tribune	$4,333.25	$6,500.00	$7,000.00	$7,000.00	7.692%
		TRAINING & EDUCATION	0001-15-0569-00	Election conference and training	$3,515.81	$2,000.00	$4,000.00	$4,000.00	100%
		MINOR EQUIPMENT	0001-15-0693-00	ExpressVotes	$0.00	$4,000.00	$4,000.00	$4,000.00	0%
		CAPITAL- EQUIPMENT	0001-15-0812-00	DS200 purchase x 3-4	$107,047.21	$10,000.00	$20,000.00	$20,000.00	100%
	Total Elections:				**$242,782.76**	**$187,532.00**	**$131,850.00**	**$220,060.00**	**17.345%**
	Planning Building								
		SALARY-FULL TIME	0001-21-0405-00	Director, Senior Planner, Building Official, Associate Planner, GIS Coordinator, Building Inspector (2), Permit Technician, Tech & Administrative Specialist	$521,540.00	$539,808.00	$614,188.00	$634,845.00	17.606%
		SUPPLIES - OFFICE	0001-21-0440-00	Our software requires IPADs, general office supplies, 3 desks, specialty monitors and there is 1500 for readdressing	$2,772.25	$4,200.00	$7,100.00	$7,100.00	69.048%
		REPAIRS/MAINTENANCE - VEHICLES	0001-21-0475-00	Vehicles (2) maintenance: oil changes, car washes, repairs, tires	$4,664.57	$4,000.00	$2,780.00	$2,780.00	-30.5%
		REPAIRS/MAINTENANCE - COPIER	0001-21-0491-00	Copy machine maintenance agreement	$43.46	$425.00	$425.00	$425.00	0%
		TRAVEL-COMMITTEE MEMBERS	0001-21-0435-00	Mileage reimbursement for zoning and planning commission members	$102.48	$2,130.00	$2,130.00	$2,130.00	0%
		TRAVEL & MEETINGS	0001-21-0439-00	Local and regional meetings	$29.79	$800.00	$800.00	$800.00	0%
		TELEPHONE	0001-21-0464-00	Wireless hotspot for car, long distance, one phone	$1,227.75	$2,080.00	$1,380.00	$4,620.00	122.115%
		FUEL	0001-21-0470-00		$3,628.06	$5,000.00	$5,000.00	$5,000.00	0%
		DUES & MEMBERSHIPS	0001-21-0528-00	Dues and memberships, inspector tests, renewals on licensing for our inspectors, memberships to our professional associations (varies by year)	$1,557.00	$2,270.00	$2,834.00	$2,834.00	24.846%
		REFUNDS, REIMBURSEMENTS, ETC.	0001-21-0545-00	Refunds for building permits at a 20% discount if no inspections have been made on the property, and zoning permit refunds	$3,423.39	$2,500.00	$2,500.00	$2,500.00	0%
		REIMBURSEMENT AREA OF IMPACT	0001-21-0545-45	Moscow Area of Impact agreement - Zoning permit reimbursement to the City 1/2 to account for their expenses associated with a hearing	$2,050.00	$2,000.00	$2,000.00	$2,000.00	0%
		BOOKS & PUBLICATIONS	0001-21-0546-00	Professional and training books, code books for the office	$3,103.76	$1,030.00	$890.00	$890.00	-13.592%
		NEWSPAPER PUBLICATION	0001-21-0549-00	Publish public notices for hearings for permits and for ordinance changes for both Planning and Building	$461.73	$1,000.00	$1,000.00	$1,000.00	0%
		TRAINING & EDUCATION	0001-21-0569-00	Education is back to in person and the costs have gone up	$4,114.20	$7,320.00	$11,750.00	$11,750.00	60.519%
		CAPITAL-VEHICLES	0001-21-0801-00	New car to replace toyota with 260,000 miles	$34,500.00		$36,000.00	$36,000.00	
	Total Planning Building:				**$593,218.44**	**$585,063.00**	**$690,777.00**	**$714,674.00**	**22.153%**
	Motor Vehicle								
		SALARY-DEPUTIES	0001-26-0402-00	DMV Supervisor, Team Leader, Registration Specialists (3)	$216,838.23	$255,005.00	$0.00	$269,226.00	5.577%

		SALARY-PART TIME	0001-26-0406-00		$27,405.16		$0.00	$0.00	
		SUPPLIES - OFFICE	0001-26-0440-00	Office furniture & fixtures, envelopes, printing, calculators, bank deposit slips, drinking water, service and repairs to office printer	$2,683.00	$3,700.00	$4,000.00	$4,000.00	8.108%
		CONTRACTS/AGREEMENTS	0001-26-0668-00	Alarm system contract	$454.50	$600.00	$600.00	$600.00	0%
		TELEPHONE	0001-26-0464-00	Sprint/Frontier long distance	$233.35	$400.00	$400.00	$2,200.00	450%
		TRAINING & EDUCATION	0001-26-0569-00	DMV workshops: supervisor training	$0.00	$2,400.00	$500.00	$500.00	-79.167%
	Total Motor Vehicle:				**$247,614.24**	**$262,105.00**	**$5,700.00**	**$276,526.00**	**5.502%**
	Coroner								
		SALARY-ELECTED OFFICIAL	0001-06-0401-00	Coroner annual salary	$26,568.00	$31,896.00	$0.00	$37,800.00	18.510%
		SALARY-DEPUTIES	0001-06-0402-00	Deputy salaries. Chief Deputy ($350/month), Deputy ($250/month)	$6,000.00	$6,000.00	$0.00	$7,200.00	20%
		FLAT FRINGE BENEFIT	0001-06-0419-00				$0.00	$0.00	
		SUPPLIES-OFFICE	0001-06-0440-00	Office Supplies	$0.00	$150.00	$0.00	$150.00	0%
		DEPARTMENT SUPPLIES	0001-06-0442-00	Body bags, digital camera, body thermometers	$0.00	$900.00	$0.00	$900.00	0%
		PROFESSIONAL SERVICES	0001-06-0489-00	x-ray and lab testing	$14,600.12	$15,000.00	$0.00	$15,000.00	0%
		TRAVEL & MEETINGS	0001-06-0439-00	mileage reimbursement, meals for meetings	$0.00	$1,000.00	$0.00	$1,000.00	0%
		DUES & MEMBERSHIPS	0001-06-0528-00	Idaho Association of County Coroners (150), International Association of Coroners & Examiners (100)	$250.00	$250.00	$0.00	$250.00	0%
		TRAINING & EDUCATION	0001-06-0569-00	Idaho Association of County Coroners Conference	$515.80	$500.00	$0.00	$500.00	0%
		CORONER AUTOPSIES INQUESTS	0001-06-0611-00	Autopsies; Forensic pathologist retired so using different ones (higher bids), transports	$22,220.22	$25,000.00	$0.00	$25,000.00	0%
	Total Coroner:				**$70,154.14**	**$80,696.00**	**$0.00**	**$87,800.00**	**8.803%**
	Disaster Service								
		SALARY-FULL TIME	0001-11-0405-00	Disaster Services salary. 1/2 paid by county, 1/2 2022 EMPG Grant $32000	$69,498.00	$73,104.00	$0.00	$76,728.00	4.957%
		SUPPLIES - OFFICE	0001-11-0440-00	Common Supplies not in Copy Central. Can include (but not limited to): tables, tent, books, power cords, power strips, totes, or any other items that are needed	$754.33	$750.00	$700.00	$750.00	0%
		REPAIRS/MAINTENANCE-VEHICLES	0001-11-0475-00	Latah County Auxillary Communication Trailer maintenance and supplies including general/yearly vehicle maintenance, repairs, and other repairs such as tires, brakes, or components of the trailer.	$1,938.13	$500.00	$820.00	$500.00	0%
		TRAVEL & MEETINGS	0001-11-0439-00	Host meetings (rental of space, or supplies & snacks to support meetings). Meetings can include (but not limited to): Emergency Management Workshops, LEPC, Fire Co-Op meetings, DIG2 Communications Meetings, PCVOAD, Conferences,	$1,328.58	$4,230.00	$4,200.00	$4,230.00	0%
		TELEPHONE	0001-11-0464-00	Budget for phones operated by Disaster Services. To include (but not limited to): Office landline, Cell phone plan, and FEMA WPS Emergency Cell Service Plan.	$1,061.72	$1,200.00	$1,000.00	$1,200.00	0%
		DUES & MEMBERSHIPS	0001-11-0528-00	Yearly dues, memberships, and subscriptions.	$200.70	$450.00	$450.00	$450.00	0%

		TRAINING & EDUCATION	0001-11-0569-00	Host training courses or exercises, rental of training facility or meeting space, supplies or snacks to support training or education. Disaster Services Coordinator or Latah County residences to conferences, training courses, or exercises, hosting training courses or exercises	$4,282.13	$4,200.00	$4,200.00	$4,200.00	0%
		MINOR EQUIPMENT	0001-11-0693-00	AED Replacement (2)				$4,000.00	
	Total Disaster Service:				**$79,063.59**	**$84,474.00**	**$11,370.00**	**$92,098.00**	**9.025%**
	County Extension								
		SALARY-FULL TIME	0001-13-0405-00	Office and Program Manager salary	$45,552.00	$47,898.00	$54,396.00	$59,364.00	23.938%
		SALARY-PART TIME	0001-13-0406-00	20 hour Administrative Assistant position	$7,648.01	$9,000.00	$29,906.00	$24,048.00	167.2%
		SUPPLIES - OFFICE	0001-13-0440-00	Covid-19 has changed some of the ways in which we reach our stakeholders. Mailings that require specialty papers, large volumes of paper and supplies. Shipping packages. Supplies for events.	$2,110.54	$2,875.00	$2,500.00	$2,500.00	-13.043%
		PROJECT SUPPLIES - 4H	0001-13-0446-01	Judges' fees and travel, insurance, facility rental, ribbons, all fair supplies and decorations, 4-H shows, clinics, events, outreach activities, summer library programs, day camps, STEM summer programs. Maintaining library of current program books and 4-H curriculum, year-end awards program	$3,466.14	$3,900.00	$3,900.00	$3,900.00	0%
		PROJECT SUPPLIES - AG	0001-13-0446-03	Tools, kits & supplies	$1,348.84	$1,600.00	$1,600.00	$1,600.00	0%
		PROJECT SUPPLIES - FCS	0001-13-0446-05	Supplies for classes, workshops and simulations.	$2,550.15	$1,500.00	$1,500.00	$1,500.00	0%
		REPAIRS/MAINTENANCE - COPIER	0001-13-0491-00	our print/copy costs have increased substantially. We are averaging a monthly cost of $198 with H&H and our Wells Fargo bill is $255. Please take the cost savings from the office supplies line ($375) and add $675 to accommodate this increase.	$5,128.49	$4,500.00	$5,500.00	$5,500.00	22.222%
		CONTRACTS/AGREEMENTS	0001-13-0668-00	MOU Agreement between the County and the University to have two County Educators and 4-H Educator including the reduced fringe rate. This includes $3,000 for the two educators and half of the salary and benefits for the 4-H Educator ($29,077) including cost-of-living adjustments and raises.	$31,671.00	$34,454.00	$32,077.00	$32,077.00	-6.899%
		TRAVEL - OFFICE	0001-13-0439-00	Local travel for Master Gardener program, UI, site visits and procuring supplies.	$186.82	$150.00	$150.00	$150.00	0%
		TRAVEL- AG	0001-13-0439-01	This covers travel around the county for occasional farm visits and farm tours. This also covers travel to each of the communities in Latah County, including the Troy Community Garden, Genesee Community Garden, Kendrick Garden Club, and Juliaetta School Garden	$225.74	$1,200.00	$1,200.00	$1,200.00	0%
		TRAVEL- FCS	0001-13-0439-02	Regional travel and programming for Family & Consumer Sciences Extension Educator.	$99.11	$1,250.00	$1,250.00	$1,250.00	0%
		TRAVEL-4H	0001-13-0439-06	Regional travel and programming for 4-H Extension Educator	$1,256.64	$2,000.00	$2,000.00	$2,000.00	0%
		TELEPHONE	0001-13-0464-00	Long distance and fax charges and cell phone stipend for county employee	$62.79	$100.00	$100.00	$460.00	360%
		DUES & MEMBERSHIPS	0001-13-0528-00	Dues and memberships	$935.00	$1,095.00	$1,095.00	$1,095.00	0%

		TRAINING & EDUCATION - AG	0001-13-0569-01	Small Farm education requires the Extension educator to build strong connections with WSU Extension and the regional network of farmers. Conferences and trainings that support the work of the Latah County Small Farms and Horticulture Program take place in Spokane, Boise and also out-of-state.	$3,662.25	$3,050.00	$3,050.00	$3,050.00	0%
		TRAINING & EDUCATION - FCS	0001-13-0569-02	Multiple conferences in-state and out-of-state to maintain certification and professional development. National conference each year (AFCPE) costs $2,500 for registration, travel and hotel. This conference is required to serve as a financial counselor and coach.	$2,739.39	$2,790.00	$2,790.00	$2,790.00	0%
		TRAINING&EDUCATION-4H LEADERS	0001-13-0569-03	Sending 4-H leaders to trainings, travel, and registration	$905.75	$500.00	$500.00	$500.00	0%
		TRAINING&EDUCATION-4H EDUCATOR	0001-13-0569-04	Professional development and training opportunities for the 4-H Educator for annual 4-H In-Service in Boise, National 4-H Conference, the PNW Tri-State Conference, Extension Annual Conference, Northern District faculty meetings, and Northern District 4-H Staff Trainings and Retreats	$1,644.07	$5,000.00	$5,000.00	$5,000.00	0%
	Total County Extension:				**$111,192.73**	**$122,862.00**	**$148,514.00**	**$147,984.00**	**20.447%**
Total Expenditures:					**$5,487,349.67**	**$6,294,463.00**	**$3,792,336.40**	**$10,176,995.00**	**61.682%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	District Court								
		SUPPLIES - OFFICE	0006-00-0440-00	Batteries, exhibit stickers, office supplies, furniture, water cooler	$3,088.10	$4,000.00	$4,000.00	$4,000.00	0%
		JURY- SUPPLIES	0006-00-0624-00	Groceries, Utensils, Paper Plate products	$728.80	$3,500.00	$3,500.00	$3,500.00	0%
		REPAIRS/MAINTENANCE - COPIER	0006-00-0491-00	Copier maintenance and repair	$3,864.35	$5,500.00	$5,500.00	$5,500.00	0%
		PROFESSIONAL SERVICES	0006-00-0481-00	Evaluations, Interpreters	$20,405.50	$40,000.00	$40,000.00	$40,000.00	0%
		CONTRACTS/AGREEMENTS	0006-00-0668-00	District II Secretary contract payments, Contract to have microfiche films digitalized	$13,855.80	$15,000.00	$75,000.00	$75,000.00	400%
		TRAVEL & MEETINGS	0006-00-0439-00	Mileage to the grocery store, delivery of documents, staff meeting lunches	$220.87	$500.00	$500.00	$500.00	0%
		TELEPHONE	0006-00-0464-00	Long distance charges including extensive conference calls related to court cases, stipend for clerks	$718.88	$650.00	$1,750.00	$4,610.00	609.231%
		COURT ASSISTANCE PROJECT EXP	0006-00-0523-15	Court Assistance specialty needs, CAO training and workshop supplies, Annotated Idaho Code books $1800, IICM Conf.	$44.94	$7,838.00	$7,838.00	$7,900.00	0.791%
		COORDINATED FAMILY SERVICES	0006-00-0525-25	Focus on the Children Presentations, workbooks, training for Michelle Fitting. Brief Assessments as needed.	$5,490.00	$6,000.00	$6,000.00	$6,000.00	0%
		Dues and Memberships	0006-00-0528-00	Staff Attorney license fees for District Court.			$450.00	$450.00	
		BOOKS & PUBLICATIONS	0006-00-0546-00	Books and Publications for the Law Library and Judges	$6,223.80	$7,000.00	$7,000.00	$7,000.00	0%
		TRANSCRIPTS	0006-00-0552-00	Preliminary Hearings in Magistrate Court, and other court cases as needed, unless represented by a PD.	$0.00	$15,000.00	$15,000.00	$15,000.00	0%
		TRAINING & EDUCATION	0006-00-0569-00	Education and training for clerks	$1,140.00	$4,000.00	$4,000.00	$4,000.00	0%
		JURY- JURORS FEES	0006-00-0621-00	$30/day for each juror, $20 for half day, $7/day for per diem, and mileage	$0.00	$36,000.00	$36,000.00	$36,000.00	0%
		WITNESS FEES	0006-00-0623-00	.15/mile if out of state, $8/day to testify, also plane fare if necessary	$46.64	$3,500.00	$3,500.00	$3,500.00	0%
		TRIAL EXPENSE	0006-00-0629-00	Sequester expenses - lodging for Jurors and Bailiff, and transportation to and from courtroom	$0.00	$3,000.00	$3,000.00	$3,000.00	0%
		DRUG TESTING	0006-00-0714-00	Drug Test Kits, Lab fees. Will be used only if the State Drug Testing funds are expended. See Drug Court Fund.	$0.00	$5,000.00	$5,000.00	$5,000.00	0%
	Total District Court:				**$55,827.68**	**$156,488.00**	**$218,038.00**	**$220,960.00**	**41.199%**
Total Expenditures:					**$55,827.68**	**$156,488.00**	**$218,038.00**	**$220,960.00**	**41.199%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Fair Operation								
		SALARY-FULL TIME	0007-00-0405-00	Fairgrounds Director, Fairgrounds Maintenance Worker II, Full Time Maintenance Tech 1.	$171,620.44	$178,116.00	$178,116.00	$188,832.00	6.016%
		SALARY-PART TIME	0007-00-0406-00	3/4 Time Production Specialist	$21,826.53	$25,448.00	$25,448.00	$32,120.00	26.218%
		SALARY-EXTRA HELP	0007-00-0407-00	Summer Employee to help with building and grounds maintenance	$2,977.88	$5,000.00	$5,000.00	$5,000.00	0%
		RETIREMENT	0007-00-0410-00	PERSI	$23,276.79	$24,500.00	$24,500.00	$28,500.00	16.327%
		SOCIAL SECURITY	0007-00-0411-00	FICA & Medicare	$14,655.34	$16,000.00	$16,000.00	$17,750.00	10.938%
		LIFE INSURANCE	0007-00-0412-00		$115.20	$116.00	$116.00	$116.00	0%
		SUPPLEMENTAL INSURANCE	0007-00-0412-01		$490.56	$491.00	$491.00	$491.00	0%
		MEDICAL INSURANCE	0007-00-0413-00	Gem Plan Blue Cross Medical, VSP Vision Insurance, Delta Dental or Willamette Dental, EAP, COBRA Notifications	$28,269.72	$30,000.00	$30,000.00	$36,000.00	20%
		HRA VEBA PLAN	0007-00-0413-10	VEBA Payment $250 per employee after 6 months of employment, then $250 per year	$750.00	$750.00	$750.00	$1,000.00	33.333%
		STATE UNEMPLOYMENT	0007-00-0415-00		$0.00	$1,000.00	$1,000.00	$1,000.00	0%
		WORKMAN'S COMPENSATION INSUR.	0007-00-0416-00	Idaho State Insurance Fund	$1,875.00	$7,400.00	$7,400.00	$8,000.00	8.108%
		SUPPLIES - OFFICE	0007-00-0440-00	Office & Fair Supplies that are not available in the Mail Room. Labels, Special Paper, Ink, Staplers, Punchers, Ect. Staff Shirts	$1,038.01	$1,000.00	$1,000.00	$1,000.00	0%
		DEPARTMENT SUPPLIES	0007-00-0442-00	Reusable Supplies for the Grounds and Events Center	$3,637.16	$4,000.00	$4,000.00	$4,000.00	0%
		SUPPLIES-JANITORIAL	0007-00-0443-00	Janitorial Paper, Cleaning Supplies, Mops, Rugs, Rags	$1,423.48	$3,500.00	$3,500.00	$3,500.00	0%
		REPAIRS/MAINTENANCE - VEHICLES	0007-00-0475-00	Repairs and Tires - Truck, Gator, Tractor, Loader	$419.55	$2,500.00	$2,500.00	$2,500.00	0%
		REPAIRS/MAINT- BLDG & FIXTURES	0007-00-0494-00	Building materials, paint, equip. rental, parts and repair, small equipment, lawn products, hardware, electrical & plumbing.	$13,870.13	$30,000.00	$30,000.00	$30,000.00	0%
		CONTRACTS/AGREEMENTS	0007-00-0668-00	Dish Sanitizer System Rental, Some Chemical Costs, and Water System Rental and Supplies	$2,970.08	$3,500.00	$4,500.00	$4,500.00	28.571%
		CONTRACTS- LABOR	0007-00-0670-00	Fair Time Help: Superintendents, General Help, Janitorial, Parking, Trash Collection	$5,065.00	$8,000.00	$8,000.00	$8,000.00	0%
		UTILITIES	0007-00-0469-00	Gas/Electric to Avista, Water/Sewer/Garbage to City of Moscow	$43,686.62	$44,500.00	$50,500.00	$50,500.00	13.483%
		FUEL	0007-00-0470-00	Gasoline for all vehicles	$1,246.65	$1,200.00	$1,700.00	$1,700.00	41.667%
		OPERATING EXPENSE	0007-00-0521-00	Fair Electrical Repairs, General Supplies, Restrooms, Sanitation, Shavings, Advertising/Marketing, Ribbons, Signage, Awards, Cleaning & Preparing. All Fair Expenses.	$21,632.72	$32,000.00	$33,000.00	$33,000.00	3.125%
		DUES & MEMBERSHIPS	0007-00-0528-00	Dues for IAFE and RMAF	$210.00	$260.00	$260.00	$260.00	0%
		FAIR PREMIUMS	0007-00-0530-00	Cash Premiums for Payout during Fair	$2,500.00	$3,000.00	$3,000.00	$3,000.00	0%
		TRAINING & EDUCATION	0007-00-0569-00	Travel to RMAF/IAFE and other training programs.	$1,474.58	$3,000.00	$2,500.00	$2,500.00	-16.667%
		JUDGING	0007-00-0723-00	Payments to Fair Judges	$3,055.85	$4,000.00	$4,000.00	$4,000.00	0%
		ENTERTAINMENT	0007-00-0724-00	Entertainment and Support Costs during Fair	$13,600.00	$20,000.00	$20,000.00	$20,000.00	0%
	Total Fair Operation:				**$383,187.29**	**$453,281.00**	**$461,281.00**	**$488,709.00**	**7.816%**
Total Expenditures:					**$383,187.29**	**$453,281.00**	**$461,281.00**	**$488,709.00**	**7.816%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Search & Rescue								
		SUPPLIES-OFFICE	0008-48-0440-00	Paper, envelopes, stamps, pens	$0.00	$500.00	$500.00	$500.00	0%
		DEPARTMENT SUPPLIES	0008-48-0442-00	Liability Insurance, Equine Health Certification, OneCall Now, K-9 Health, Uniforms and equipment	$2,350.12	$3,000.00	$3,000.00	$3,000.00	0%
		REPAIRS/MAINTENANCE-EQUIPMENT	0008-48-0492-00	Parts and maintenance supplies for vehicles, communications, and command trailer	$8,990.21	$4,500.00	$4,500.00	$4,500.00	0%
		TRAINING & EDUCATION	0008-48-0569-00	First Aid/CPR certifications, Tracker certifications, K-9 Certifications, misc. training & Idaho State SAR dues	$1,652.55	$7,000.00	$7,000.00	$7,000.00	0%
	Total Search & Rescue:				**$12,992.88**	**$15,000.00**	**$15,000.00**	**$15,000.00**	**0%**
	Probation Services								
		SALARY-FULL TIME	0008-31-0405-00	Director Youth Services, Juvenile Probation Officer, Executive Assistant, Resource Officer	$265,051.19	$268,871.00	$268,871.00	$287,446.00	6.909%
		SALARY-PART TIME	0008-31-0406-00	Probation Officer Assistant wages: Up to 8 part-time, irregular help, AO2	$11,316.45	$26,000.00	$26,000.00	$26,000.00	0%
		SUPPLIES-OFFICE	0008-31-0440-00	Specialized notebooks, pens, pencils, binders, paper, folders and storage items not found in the central suppy area. Office chairs, water for the office, desks and other office equipment.	$0.00	$1,000.00	$1,000.00	$1,000.00	0%
		REPAIRS/MAINTENANCE - VEHICLES	0008-31-0475-00	Maintenance and repairs, oil changes, supplies for the vehicles (ex. Windshield wipers, fluid, etc…). Currently maintain 5 vehicles.	$897.12	$5,000.00	$5,000.00	$5,000.00	0%
		TRAVEL & MEETINGS	0008-31-0439-00	Mileage, Per Diem, Lodging, refreshments while attending job related meetings, sitting on boards, or exchanging ideas with other agencies.	$0.00	$1,000.00	$1,000.00	$1,000.00	0%
		TELEPHONE	0008-31-0464-00	Monthly bill for staff cell phones and on-call cell phone. If needed, replacement cell phones and/or maintenance on existing cell phones.	$701.54	$2,500.00	$2,500.00	$2,500.00	0%
		FUEL	0008-31-0470-00	Used for travel, transporting clients, community service projects, going on home visits and rural routes.	$0.00	$2,500.00	$2,500.00	$2,500.00	0%
		TRAINING & EDUCATION	0008-31-0569-00	Professional development expenses, conference fees, books, videos, workshops, seminars, car rental, per diem, fuel and other travel expenses associated with attending training opportunities.	$573.02	$2,000.00	$2,000.00	$2,000.00	0%
		PROTECTIVE EQUIPMENT	0008-31-0693-01	Guns, ammunition, targets, holsters, gun lock safes, cuffs, leg irons, paying for range practice and/or classes associated with gun saftey and proper usage.	$619.68	$2,000.00	$3,000.00	$3,000.00	50%
		DRUG TESTING	0008-31-0714-00	Cost of performing lab testing and lab results for urinalyses. Supplies associated with task, such as gloves, signs for bathrooms, etc..	$995.96	$1,000.00	$1,000.00	$1,000.00	0%
		ELECTRONIC MONITORING DEVICES	0008-31-0716-02	Equipment rental and service from BI Corporation for electronic monitoring (house arrest).	$1,884.00	$3,000.00	$3,000.00	$3,000.00	0%
		RECRUITMENT	0008-31-0719-00	Advertising, publishing, apparel/gear with logos, volunteer needs, site visits and testing associated with the hiring of a new employee.	$317.90	$2,000.00	$2,000.00	$2,000.00	0%
	Total Probation Services:				**$282,356.86**	**$316,871.00**	**$317,871.00**	**$336,446.00**	**6.178%**

	Misdemeanor Probation								
		SALARY-FULL TIME	0008-32-0405-00	Director, Adult Misdemeanor Probation Officers (2)	$210,833.00	$221,671.00	$221,671.00	$235,200.00	6.103%
		SUPPLIES-OFFICE	0008-32-0440-00	Water, paper, files, Kleenex, sanitizers, calculators, clock, plates, cups, plastic ware, pens, markers.	$267.86	$600.00	$1,000.00	$1,000.00	66.667%
		CONTRACTS/AGREEMENTS	0008-32-0668-00	Mental health, substance abuse, family, victim, domestic violence, and individual counseling. Typically reserved for clients with no insurance, not Medicaid eligible, and not covered by grants or Business Psychology Associates funding.	$115.00	$7,000.00	$7,000.00	$7,000.00	0%
		TRAVEL & MEETINGS	0008-32-0439-00	Fuel, meals, lodging, meeting refreshments, transportation costs, and per diem for meals.	$2,344.38	$4,000.00	$4,000.00	$4,000.00	0%
		TELEPHONE	0008-32-0464-00	Cell phones	$1,732.39	$2,000.00	$3,000.00	$3,000.00	50%
		FUEL	0008-32-0470-00	Home visits, meetings within the Latah County.	$241.80	$900.00	$900.00	$900.00	0%
		DUES & MEMBERSHIPS	0008-32-0528-00	AMPO Administrator's dues; 3 Idaho Juvenile Justice Association dues.	$160.00	$160.00	$160.00	$160.00	0%
		TRAINING & EDUCATION	0008-32-0569-00	Registration fees.	$1,094.98	$2,000.00	$2,000.00	$2,000.00	0%
		PROTECTIVE EQUIPMENT	0008-32-0693-01	Ammunition, narcan spray, tourniquets, general equipment, and any other costs related to officer safety.	$1,789.00	$1,800.00	$1,800.00	$1,800.00	0%
		DRUG TESTING	0008-32-0714-00	Urine tests, mouth swabs, hair samples, breath test devices, mouth tubes, dip tests, and any other available test related to ensuring sobriety.	$6,391.54	$8,000.00	$9,000.00	$9,000.00	12.5%
		PRETRIAL DRUG TESTING	0008-32-0714-01	Urine tests, mouth swabs, hair samples, breath test devices, mouth tubes, dip tests, and any other available test related to ensuring sobriety for our pretrial clients.	$2,479.38	$4,000.00	$4,000.00	$4,000.00	0%
		ELECTRONIC MONITORING	0008-32-0716-02	Global positioning System (GPS); remote breath tests, ankle monitor, and any other new technology to ensure compliance.	$0.00	$500.00	$500.00	$500.00	0%
	Total Misdemeanor Probation:				**$227,449.33**	**$252,631.00**	**$255,031.00**	**$268,560.00**	**6.305%**
	Sheriff-Drivers Licensing								
		SALARY-FULL TIME	0008-43-0405-00	Driver's License Lead, Drivers License Examiners (2)	$118,991.60	$127,250.00	$127,250.00	$137,755.00	8.255%
		SUPPLIES-OFFICE	0008-43-0440-00	Office equipment; chairs, shelving units & an upgraded standing desk system; minor office equipment.	$592.84	$1,500.00	$1,500.00	$1,500.00	0%
		DEPARTMENT SUPPLIES	0008-43-0442-00	Cash register and other miscellaneous department supplies	$64.10	$1,500.00	$1,500.00	$1,500.00	0%
		CONTRACTS/AGREEMENTS	0008-43-0668-00	Annex Alarm System (increase of $200.00)	$552.75	$300.00	$500.00	$500.00	66.667%
		TELEPHONE	0008-43-0464-00	Cellphone stipend				$1,080.00	
		TRAINING & EDUCATION	0008-43-0569-00	Pays for registrations, travel, per diem, and lodging for training	$0.00	$1,500.00	$1,500.00	$1,500.00	0%
	Total Sheriff-Drivers Licensing:				**$120,201.29**	**$132,050.00**	**$132,250.00**	**$143,835.00**	**8.925%**
	Sheriff								
		SALARY-ELECTED OFFICIAL	0008-45-0401-00	Sheriff	$90,144.00	$95,556.00	$95,556.00	$100,332.00	4.998%

		SALARY-DEPUTIES	0008-45-0402-00	Salaries of all sworn deputies: Sergeants (3), Corporals (3) Patrol Deputies (12) Court Security/Training Officer, Civil Field Svc Deputy, and Sheriff Investigation Officers (4).	$1,607,441.07	$1,765,111.00	$1,765,111.00	$1,856,482.00	5.177%
		SALARY-FLSA EXEMPT DEPUTY	0008-45-0402-01	Salaries of the Chief Deputy, Field/Patrol Lieutenant, and Support Services Lieutenant FLSA exempt employees.	$258,336.00	$273,696.00	$273,696.00	$284,268.00	3.863%
		SALARY-SHIFT DIFFERENTIAL	0008-45-0403-00	.75¢ per hour differential paid to personnel who work between the hours of 1800 and 0600 hours.	$11,396.13	$11,000.00	$11,000.00	$11,000.00	0%
		SALARY-FULL TIME	0008-45-0405-00	Full Time salaries: Records Manager, Administrative/Property & Evidence Assistant, Civil Deputy.	$199,236.00	$205,416.00	$205,416.00	$218,514.00	6.376%
		SALARY-OVERTIME	0008-45-0409-00	Used to pay overtime to all Office personnel	$43,410.90	$55,000.00	$55,000.00	$55,000.00	0%
		SUPPLIES-OFFICE	0008-45-0440-00	General office supplies. Also water, coffee, candy, cardstock, portfolios, bubble mailers, facial tissue. Employee incentive program. Shop with a Cop (2K from Walmart reimbursed).	$9,296.53	$12,500.00	$12,500.00	$12,500.00	0%
		DEPARTMENT SUPPLIES	0008-45-0442-00	Fingerprinting supplies, evidence boxes/bags/tape, film, camera and equipment, CD's, DVD's, flares, spikes, chalk, flares, wipes, sand for weight bag. Provides for, printing of forms, envelopes, traffic citation books. Taser cartridges, batteries, safety flags, recorders, tapers, USB's,	$8,339.05	$10,500.00	$10,500.00	$10,500.00	0%
		REPAIRS/MAINTENANCE - VEHICLES	0008-45-0475-00	Fleet minor repairs, LOF's and facilitating all repairs outsourced to local shops, maintenance of fleet records and expense tracking related to the fleet management. Parts and accessories, tires, brakes, wash coupons, LOF's & service, labor costs, and other items.	$53,416.14	$60,000.00	$60,000.00	$60,000.00	0%
		REPAIRS/MAINTENANCE-COPIER	0008-45-0491-00	Agreement for maintenance on office copier machine	$1,815.45	$2,500.00	$2,500.00	$2,500.00	0%
		REPAIRS/MAINTENANCE-EQUIPMENT	0008-45-0492-00	Repairs and maintence for AEDs, mobile & portable radios, radar, body cameras/vidmics and other department equipment and maintenance fees for MDTs and E-ticketing.	$3,106.19	$8,000.00	$8,000.00	$8,000.00	0%
		CONTRACTS/AGREEMENTS	0008-45-0668-00	Provides for Idaho Police Policy Manual subscription. ILETS usage fees; cellular data for in car laptops; Live Scan. Increase of $5,500 due to ILETS fee increase of $4,177.00 & $1,300.00 for cell phone forensic software maintenance agreement.	$42,184.30	$50,000.00	$55,500.00	$55,500.00	11%
		TRAVEL & MEETINGS	0008-45-0439-00	Sheriff, Command Staff, and Deputy travel expense for other than conferences/trainings. Refreshments for meetings	$1,991.99	$3,000.00	$3,000.00	$3,000.00	0%
		TELEPHONE	0008-45-0464-00	Cellular phone accounts and supplies $8,440.00. Stipened $30/mo or office issued cell phone for 46 sworn members, $16,560.00.	$20,240.42	$25,000.00	$25,000.00	$25,000.00	0%
		FUEL	0008-45-0470-00	Fuel for Sheriff's fleet to patrol the county and be present as needed at events. Busch Distributors and the CFN Network depends on price (increase of $55,000.00)	$74,739.19	$90,000.00	$145,000.00	$145,000.00	61.111%

		VEHICLES - IMPOUND STORAGE	0008-45-0477-00	Towing and storage of vehicles to offsite storage units, for investigations, abandoned vehicles, impounds, evidence, and towing of LCSO vehicles as required. We also maintain approx. five offsite storage units.	$4,659.00	$7,000.00	$7,000.00	$7,000.00	0%
		SCHOOL RESOURCE OFFICER	0008-45-0521-05	Funds used for classroom supplies. Handouts pertaining to drugs, bullying, texting, and other teen issues. Teen / Adult education materials	$1,230.35	$2,500.00	$2,500.00	$2,500.00	0%
		SWAT TEAM	0008-45-0521-06	SWAT Team operating funds, provides for equipment, uniforms, and ammunition, training (Increase of $500.00)	$8,139.27	$8,000.00	$8,000.00	$8,000.00	0%
		FIREARMS PROGRAM	0008-45-0525-03	Provides for firearms, ammunition, targets, range and training supplies for legally required levels of training. Provides some funding to assist the Moscow Police Dept. with firearms range maintenance, upgrades and improvements. The increase is due to higher cost of ammo & firearms.	$12,590.21	$14,000.00	$17,500.00	$17,500.00	25%
		DUES & MEMBERSHIPS	0008-45-0528-00	Provides for Memberships, subscriptions and user fees. These include ISA Dues ($2400); ISA-Jail Admin Dues ($50); Magazine Subscriptions & Advertisements and other fees.	$3,245.00	$6,000.00	$6,000.00	$6,000.00	0%
		INVESTIGATION	0008-45-0533-00	Gritman blood draws/drug tests, Lexis Nexis-Search Database, evidence supplies, thumb drives, external hard drives and specialized investigative equipment.	$5,237.97	$7,000.00	$7,000.00	$7,000.00	0%
		POSTAGE	0008-45-0542-00	Provides for all the postage and shipping expenses for the Sheriff's Office.	$202.19	$1,000.00	$1,000.00	$1,000.00	0%
		UNIFORMS & DUTY GEAR	0008-45-0554-01	Uniforms, equipment and duty gear, bullet proof vests (8), body armor, and dry cleaning. Average number of vests purchased annually is eight (8). (Reimbursed $3000.00 through the bulletproof vest grant.)	$22,329.90	$30,000.00	$30,000.00	$30,000.00	0%
		TRAINING & EDUCATION	0008-45-0569-00	Training for 31 staff including non-sworn personnel. A week long conference cost between $1500 to $2000. The Idaho Police Officer Standards and Training Council require 40 hours of training bi-annually for each state certified officer.	$48,409.22	$50,000.00	$50,000.00	$50,000.00	0%
		MINOR EQUIPMENT	0008-45-0693-00	Provides for tasers, body cameras, shoulder mics, mobile and portable radios, replace overhead/internal lights for patrol vehicles and other miscellaneous equipment for patrol/detectives/and support services.	$14,419.86	$20,000.00	$20,000.00	$20,000.00	0%
		RECRUITMENT	0008-45-0719-00	Advertising, publishing, site visits, and testing associated with the recruiting and hiring of new employees (increase of $1,000.00).	$9,236.94	$6,000.00	$8,000.00	$8,000.00	33.333%
		CAPITAL-VEHICLES	0008-45-0801-00	2 Ford PUVs & 1 Ford F-150 Police Interseptor ($60,000.00 each) including up-fitting consoles, radios, radar units, lightbars, control heads, in-car cameras & MDTs. Replace our 3/4 ton pick-up to pull mobile command post, $60,000 (increase of $40,000.00).	$189,144.57	$200,000.00	$240,000.00	$200,000.00	0%
		CAPITAL-EQUIPMENT	0008-45-0812-00	Latah County Sheriff Office/Rural Fire EMS Repeater Site upgrades (ARPA Funds)	$9,600.00	$550,000.00	$0.00	$1,660,500.00	201.909%

		CAPITAL- IMPROVEMENTS	0008-45-0818-00	Replace temporary evidence lockers			$8,500.00	$0.00	
	Total Sheriff:				**$2,753,537.84**	**$3,568,779.00**	**$3,133,279.00**	**$4,865,096.00**	**36.324%**
	Sheriff - Jail								
		SALARY-DEPUTIES	0008-46-0402-00	Detention Sergeants (2), Corporals (2), Detention Deputies (8) with Baliff duties in Magistrate Court.	$607,301.79	$724,013.00	$724,013.00	$743,830.00	2.737%
		SALARY-FLSA EXEMPT DEPUTY	0008-46-0402-01	Detention Lieutenant	$85,068.00	$90,132.00	$90,132.00	$94,764.00	5.139%
		SALARY-SHIFT DIFFERENTIAL	0008-46-0403-00	75¢ per hour differential paid to personnel who work between the hours of 1800 and 0600 hours.	$7,139.77	$9,000.00	$9,000.00	$9,000.00	0%
		SALARY-OVERTIME	0008-46-0409-00	Pays for overtime for Detention Deputies	$13,145.55	$17,000.00	$17,000.00	$17,000.00	0%
		DEPARTMENT SUPPLIES	0008-46-0442-00	Kitchen items and equipment; fire alarm maintenance, and dedicated phone line; Over the Counter (OTC) Medications, Employee recognition	$20,524.75	$7,000.00	$7,000.00	$7,000.00	0%
		SUPPLIES-JANITORIAL	0008-46-0443-00	Cleaning and building mntn supplies. Paper towels, toilet paper, laundry detergent, bleach, destainer, sanitizer, sponges, cleaning rags, dishwasher chemicals, hepacide, garbage bags, hand sanitizers ,gloves	$11,429.08	$15,500.00	$15,500.00	$15,500.00	0%
		CONTRACTS/AGREEMENTS	0008-46-0668-00	IVY Medical Contract, Summit Meal Contract. Summit meal contract will increase up to 10% (Small Jail Meal Plan). Northwest securities hospital($20,000 added) Security, private Inmate transports($1,000 - $5000 per inmate transport $20,000 added)	$201,993.00	$263,000.00	$300,000.00	$300,000.00	14.068%
		TRAVEL & MEETINGS	0008-46-0439-00	Travel mileage, per diem.	$1,516.24	$3,000.00	$3,000.00	$3,000.00	0%
		FUEL	0008-46-0470-00	Fuel for inmate transports to other counties, outside Doctor/ Dental appointments and picking up jail supplies (State isn't doing county to county shuttle	$2,630.37	$5,000.00	$7,000.00	$7,000.00	40%
		JAIL-MEDICAL	0008-46-0505-00	Medical, dental and prescriptions, outside medical cost without using social services fund (dental- medical emergencies ,labs etc).	$25,586.93	$50,000.00	$50,000.00	$50,000.00	0%
		UNIFORMS & DUTY GEAR	0008-46-0554-01	Uniforms, equipment and duty gear for new employees, and replacements as items become worn, damaged or broken.	$3,190.64	$10,000.00	$10,000.00	$10,000.00	0%
		TRAINING & EDUCATION	0008-46-0569-00	ISA/IJA conferences and travel, training and professional development expenses.	$11,511.48	$20,000.00	$20,000.00	$20,000.00	0%
		MINOR EQUIPMENT	0008-46-0693-00	tasers, radios, and department supplies that exceeds $1,000.00 or more.	$1,162.00	$5,000.00	$13,000.00	$5,000.00	0%
		CAPITAL- IMPROVEMENTS	0008-46-0818-00	Gates, new locking systems, Kitchen appliances (Stove)			$50,000.00	$25,000.00	
	Total Sheriff - Jail:				**$992,199.60**	**$1,218,645.00**	**$1,315,645.00**	**$1,307,094.00**	**7.258%**
	Sheriff - Dispatch								
		SALARY-DEPUTIES	0008-47-0402-00	Communications Supervisor 50%, Communications Specialists (7).	$293,238.32	$421,608.00	$421,608.00	$437,172.00	3.692%
		SALARY-SHIFT DIFFERENTIAL	0008-47-0403-00	75¢ per hour differential paid to personnel who work between the hours of 1800 and 0600 hours.	$3,846.57	$6,000.00	$6,000.00	$6,000.00	0%
		SALARY-OVERTIME	0008-47-0409-00	Overtime for coverage as needed (increase of $5,000.00)	$27,107.16	$25,000.00	$30,000.00	$30,000.00	20%

		SUPPLIES-OFFICE	0008-47-0440-00	General office expenses and specialized supplies such as receipt books, envelopes, chair replacement, employee appreciation/incentive program	$1,040.36	$3,500.00	$3,500.00	$3,500.00	0%
		DEPARTMENT SUPPLIES	0008-47-0442-00	Minor office equipment that is under $1,000, training supplies, department issued polo shirts, pants, jackets, sweaters, and vests. Radio console headsets, battery packs for headsets and headsets remotes.	$1,288.00	$3,500.00	$3,500.00	$3,500.00	0%
	Total Sheriff - Dispatch:				**$326,520.41**	**$459,608.00**	**$464,608.00**	**$480,172.00**	**4.474%**
					$4,715,258.21	**$5,963,584.00**	**$5,633,684.00**	**$7,416,203.00**	**24.358%**
	General								
		BLUE CROSS MED/LOSS RATIO	0008-18-0404-05		$38,834.00		$0.00	$0.00	
		ARPA PREMIUM PAY	0008-18-0404-06			$85,000.00	$85,000.00	$0.00	-100%
		SALARY - TERMINATION	0008-18-0405-30	Employee Vacation Pay out @ termination	$36,694.98	$30,000.00	$30,000.00	$30,000.00	0%
		SALARY-OVERTIME	0008-18-0409-00	Pay out for Comp Time/Overtime	$0.00	$3,000.00	$3,000.00	$3,000.00	0%
		RETIREMENT	0008-18-0410-00	PERSI	$647,740.78	$715,000.00	$715,000.00	$770,000.00	7.692%
		SOCIAL SECURITY	0008-18-0411-00	FICA & MEDICARE	$397,388.95	$456,000.00	$456,000.00	$490,000.00	7.456%
		LIFE INSURANCE	0008-18-0412-00		$2,323.20	$2,500.00	$2,500.00	$2,500.00	0%
		SUPPLEMENTAL INSURANCE	0008-18-0412-01		$9,892.96	$10,450.00	$10,450.00	$10,450.00	0%
		MEDICAL INSURANCE	0008-18-0413-00	Gem Plan, Blue Cross of Idaho, VSP Vision, Delta Dental or Willamette Dental	$769,884.35	$840,000.00	$840,000.00	$946,000.00	12.619%
		HRA VEBA PLAN	0008-18-0413-10	$250.00/Employee after 6 mos., then $250.00/year.	$20,250.00	$23,000.00	$23,000.00	$23,000.00	0%
		HRA VEBA - TERMINATION	0008-18-0413-11	Retirement eligible pay out of 50% Vacation and 20% Sick Leave	$0.00	$30,000.00	$30,000.00	$30,000.00	0%
		STATE UNEMPLOYMENT	0008-18-0415-00	Idaho Department of Labor	$2,361.74	$5,000.00	$5,000.00	$5,000.00	0%
		WORKMAN'S COMPENSATION INSUR.	0008-18-0416-00	Idaho State Insurance	$82,922.75	$135,000.00	$135,000.00	$140,000.00	3.704%
		UTILITIES-SHREDDING	0008-18-0467-01		$1,320.58	$1,000.00	$1,000.00	$1,300.00	30%
		CAPITAL CRIMES DEFENSE	0008-18-0488-04	Dues	$18,745.45	$18,746.00	$18,746.00	$17,200.00	-8.247%
		CONTINGENCY	0008-18-0526-01	Funds used for unanticipated expenses. Requires unanimous decision from the BOCC.	$0.00	$10,000.00	$10,000.00	$10,000.00	0%
	Total General:				**$2,028,359.74**	**$2,364,696.00**	**$2,364,696.00**	**$2,478,450.00**	**4.811%**
	Prosecuting Attorney								
		SALARY-ELECTED OFFICIAL	0008-07-0401-00	Prosecuting Attorney Salary	$109,476.00	$112,752.00	$112,752.00	$118,380.00	4.991%
		SALARY-DEPUTY PROS ATTORNEY	0008-07-0402-04	PAA (2) PAB (2) PAC (1)	$438,951.00	$461,388.00	$466,314.00	$487,948.00	5.757%
		SALARY-FULL TIME	0008-07-0405-00	Sr. Legal Asssistant Office Manager, Victim Witness Coordinator, Legal Assistants , Receptionist	$387,036.24	$404,096.00	$476,594.00	$428,826.00	6.120%
		SALARY-PART TIME	0008-07-0406-00	Legal Intern, Temp clerical assistant (4 Months)	$17,959.91	$21,304.00	$21,548.00	$23,000.00	7.961%
		SUPPLIES-OFFICE	0008-07-0440-00	Routine office supplies, purchase of office desks, chairs, furniture upgrades and other office equipment.	$11,266.32	$10,000.00	$10,000.00	$10,000.00	0%
		REPAIRS/MAINTENANCE - VEHICLES	0008-07-0475-00	Parts and repairs as needed for Crown Victoria and Ford Expedition.	$55.29	$1,000.00	$1,000.00	$1,000.00	0%
		REPAIRS/MAINTENANCE - COPIER	0008-07-0491-00	Photo copier maintenance agreement	$2,017.89	$2,160.00	$2,160.00	$2,160.00	0%
		TELEPHONE	0008-07-0464-00	Long distance charges, Cell phone on-call rotation reimbursement $32.75/month (6 attorneys) cell phone reimbursement for admin staff $10/month (7).	$3,165.84	$3,650.00	$3,618.00	$4,680.00	28.219%
		FUEL	0008-07-0470-00	Fuel as needed to perform work related travel.	$95.67	$350.00	$350.00	$350.00	0%

		DUES & MEMBERSHIPS	0008-07-0528-00	IPAA 6 attorneys; IJJA 2 attorneys, 1 assistant; IVWA 3 assistants; ISB 6 attorneys, 1 intern; NDAA 1 attorney - increase from last year due to the increase in IPAA dues	$7,850.00	$8,094.00	$8,531.00	$8,531.00	5.399%
		POSTAGE	0008-07-0542-00		$0.00	$100.00	$100.00	$100.00	0%
		BOOKS & PUBLICATIONS	0008-07-0546-00	Westlaw subscription on-line research resource and Idaho Codes. Other books and publications as needed.	$18,284.44	$20,400.00	$20,400.00	$20,400.00	0%
		TRAINING & EDUCATION	0008-07-0569-00	IPAA, ID Safety and Resilience, IVWA Annual, IAC, PRIMA, Attorney national training, other professional training	$15,681.00	$19,500.00	$20,400.00	$20,400.00	4.615%
		TRIAL EXPENSE	0008-07-0629-00	Witness travel fees, transcript fees, exhibit display expenses, postage fees, travel associated with case development, expert witnesses, and other associated trial expenses.	$2,511.41	$15,000.00	$15,000.00	$15,000.00	0%
	Total Prosecuting Attorney:				**$1,014,351.01**	**$1,079,794.00**	**$1,158,767.00**	**$1,140,775.00**	**5.647%**
	Court Clerk								
		SALARY-DEPUTIES	0008-30-0402-00	Salaries for Court Clerks, Law Clerk & Court Assistance Officer	$452,015.95	$494,964.00	$494,964.00	$663,318.00	34.013%
		SALARY-FULL TIME	0008-30-0405-00		$78,751.92	$81,132.00	$81,132.00	$0.00	-100%
		SALARY-PART TIME	0008-30-0406-00		$27,416.89	$35,000.00	$35,000.00	$0.00	-100%
	Total Court Clerk:				**$558,184.76**	**$611,096.00**	**$611,096.00**	**$663,318.00**	**8.546%**
Total Expenditures:					**$8,316,153.72**	**$10,019,170.00**	**$9,768,243.00**	**$11,698,746.00**	**16.764%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Fair Building Grounds								
		CAPITAL- IMPROVEMENTS	0009-00-0818-00	$50,000 floor in R/P Barn$70,000 finishing up RV Grant	$9,268.92	$30,000.00	$550,000.00	$120,000.00	300%
		CAPITAL-FAIRGROUNDS FENCING	0009-00-0818-02	Fencing Fund for Grounds	$0.00	$5,000.00	$5,000.00	$5,000.00	0%
	Total Fair Building Grounds:				**$9,268.92**	**$35,000.00**	**$555,000.00**	**$125,000.00**	**257.143%**
	Fairboard Projects								
		FAIR BOARD PROJECT EXPENSE	0009-01-0523-05	Fair Board spending for Specialty Projects.	$1,853.10	$10,000.00	$10,000.00	$13,500.00	35%
	Total Fairboard Projects:				**$1,853.10**	**$10,000.00**	**$10,000.00**	**$13,500.00**	**35%**
Total Expenditures:					**$11,122.02**	**$45,000.00**	**$565,000.00**	**$138,500.00**	**207.778%**

Name			Account ID	Note	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures								
	Off-Hwy Veh Law Enforcement							
		OPERATING EXPENSE	0010-19-0521-00	Operations	$15,000.00	$20,000.00	$3,000.00	-80%
		CAPITAL - VEHICLES	0010-19-0801-00	Possible side by side purchase depending on grant funding			$17,000.00	
	Total Off-Hwy Veh Law Enforcement:				**$15,000.00**	**$20,000.00**	**$20,000.00**	**33.333%**
	Drug Enforcement							
		OPERATING EXPENSE	0010-31-0521-00	Drug enforcement and investigations and equipment	$4,000.00	$5,000.00	$5,000.00	25%
	Total Drug Enforcement:				**$4,000.00**	**$5,000.00**	**$5,000.00**	**25%**
	Sheriff Youth Programs							
		OPERATING EXPENSE	0010-89-0521-00	This Fund is authorized under IC 31-2228-Youth Programs Fund. IC 31-2228 directs revenues from the sale of Idaho youth plates (49-418B) be directed to this account. IC31-2228 also allows for donation to this Fund.	$2,000.00	$2,000.00	$2,000.00	0%
	Total Sheriff Youth Programs:				**$2,000.00**	**$2,000.00**	**$2,000.00**	**0%**
	Itd Traffic Law Enforcement							
		SALARY-OVERTIME	0010-77-0409-00	Funds used to pay employees salaries for emphasis patrol hours.	$23,000.00	$23,000.00	$23,000.00	0%
		RETIREMENT	0010-77-0410-00	PERSI	$2,900.00	$2,900.00	$2,900.00	0%
		SOCIAL SECURITY	0010-77-0411-00	FICA & Medicare	$1,800.00	$1,800.00	$1,800.00	0%
		WORKMAN'S COMPENSATION INSUR.	0010-77-0416-00	Idaho State Insurance Fund	$700.00	$700.00	$700.00	0%
	Total Itd Traffic Law Enforcement:				**$28,400.00**	**$28,400.00**	**$28,400.00**	**0%**
					$28,400.00	**$28,400.00**	**$28,400.00**	**0%**
	Forest Service Patrol							
		SALARY-DEPUTIES	0010-51-0402-00	Salary for Deputy Assigned to work the Forest Service Contract	$18,500.00	$18,500.00	$18,500.00	0%
		RETIREMENT	0010-51-0410-00	PERSI	$2,300.00	$2,300.00	$2,300.00	0%
		SOCIAL SECURITY	0010-51-0411-00	FICA & MEDICARE	$1,420.00	$1,420.00	$1,420.00	0%
		WORKMAN'S COMPENSATION INSUR.	0010-51-0416-00	State Insurance Fund	$600.00	$600.00	$600.00	0%
		DEPARTMENT SUPPLIES	0010-51-0442-00	Items needed specific to Forest Patrol	$500.00	$500.00	$500.00	0%
		VEHICLES - FUEL, GASOLINE	0010-51-0470-00	Gas for Forest Patrol vehicle	$4,000.00	$4,000.00	$4,000.00	0%
		MINOR EQUIPMENT	0010-51-0693-00	Equipment used in Forest Patrol	$3,000.00	$3,000.00	$3,000.00	0%
	Total Forest Service Patrol:				**$30,320.00**	**$30,320.00**	**$30,320.00**	**0%**
	Community Policing Contract							
		SALARY-DEPUTIES	0010-32-0402-00	Community Policing Deputy	$59,712.00	$59,712.00	$63,000.00	5.506%
		SALARY-SHIFT DIFFERENTIAL	0010-32-0403-00	$.75 paid/hour to employees who work from 6pm to 6am.	$900.00	$900.00	$900.00	0%
		SALARY-OVERTIME	0010-32-0409-00	Overtime hours for contract deputy	$4,600.00	$4,600.00	$4,600.00	0%
		RETIREMENT	0010-32-0410-00	PERSI	$8,100.00	$8,100.00	$8,500.00	4.938%
		SOCIAL SECURITY	0010-32-0411-00	FICA & MEDICARE	$5,000.00	$5,000.00	$5,300.00	6%
		LIFE INSURANCE	0010-32-0412-00	United Heritage	$29.00	$29.00	$29.00	0%

		SUPPLEMENTAL INSURANCE	0010-32-0412-01	United Heritage	$125.00	$125.00	$125.00	0%
		MEDICAL INSURANCE	0010-32-0413-00	Blue Cross Medical, VSP Vision Ins, Delta Dental or Williamette	$10,000.00	$10,000.00	$15,000.00	50%
		HRA VEBA PLAN	0010-32-0413-10	$250.00 paid after 6months and then annually	$250.00	$250.00	$250.00	0%
		WORKMAN'S COMPENSATION INSUR.	0010-32-0416-00	Idaho State Insurance Fund	$2,000.00	$2,000.00	$2,000.00	0%
		FUEL	0010-32-0470-00	Gas for patrol vehicle	$5,000.00	$5,000.00	$5,000.00	0%
	Total Community Policing Contract:				**$96,716.00**	**$96,716.00**	**$104,704.00**	**8.259%**
Total Expenditures:					**$176,436.00**	**$182,436.00**	**$190,424.00**	**7.928%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Health District								
		HEALTH DEPARTMENT	0011-00-0721-00	Latah County's annual contribution for all health services to county residents throughout the North Central Health District	$288,771.00	$402,669.00	$601,614.00	$601,614.00	49.407%
	Total Health District:				**$288,771.00**	**$402,669.00**	**$601,614.00**	**$601,614.00**	**49.407%**
Total Expenditures:					**$288,771.00**	**$402,669.00**	**$601,614.00**	**$601,614.00**	**49.407%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Historical Museum								
		BLUE CROSS MED/LOSS RATIO	0012-00-0404-05		$375.00				
		ARPA PREMIUM PAY	0012-00-0404-06		$0.00	$2,000.00	$0.00	$0.00	-100%
		SALARY-PART TIME	0012-00-0406-00	Part-time 30 per week Museum Director & Curator. Shared employees with the Historical Society.	$58,233.17	$71,520.00	$71,520.00	$65,778.00	-8.029%
		RETIREMENT	0012-00-0410-00	PERSI	$6,725.60	$8,600.00	$8,600.00	$7,900.00	-8.140%
		SOCIAL SECURITY	0012-00-0411-00	FICA & Medicare	$4,159.06	$5,500.00	$5,500.00	$5,050.00	-8.182%
		LIFE INSURANCE	0012-00-0412-00		$48.00	$58.00	$58.00	$58.00	0%
		SUPPLEMENTAL INSURANCE	0012-00-0412-01		$194.18	$245.00	$245.00	$245.00	0%
		MEDICAL INSURANCE	0012-00-0413-00	Gem Plan Blue Cross Medical, VSP Vision, Delta Dental or Willamette Dental	$6,553.60	$19,000.00	$19,000.00	$18,000.00	-5.263%
		HRA VEBA PLAN	0012-00-0413-10	$250 paid annually to eligible employees to supplement medical needs.	$250.00	$500.00	$500.00	$500.00	0%
		WORKMAN'S COMPENSATION INSUR.	0012-00-0416-00	Idaho State Insurance	$62.50	$135.00	$135.00	$77.00	-42.963%
	Total Historical Museum:				**$76,601.11**	**$107,558.00**	**$105,558.00**	**$97,608.00**	**-9.251%**
Total Expenditures:					**$ 76,601.11**	**$107,558.00**	**$105,558.00**	**$97,608.00**	**-9.251%**

Name			Account ID	Note	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures								
	Juvenile Justice Lottery Tax							
		FUEL	0014-43-0470-00	Used for travel, transporting clients, community service projects, going on home visits and rural route.	$2,000.00	$3,000.00	$3,000.00	50%
		SUPPORT-PROGRAMS	0014-43-0522-03	Support for various programs: Work camp, team development, Restorative Justice, support client/families needs and individual activities.	$10,000.00	$10,000.00	$10,000.00	0%
		DRUG TESTING	0014-43-0714-00	Cost of performing lab testing and lab results for urinalyses. Supplies associated with task, such as gloves, signs for bathrooms, etc.	$2,000.00	$3,000.00	$3,000.00	50%
		JUVENILE DETENTION	0014-43-0716-01	Cost of detention for youth that are ordered into detention: $150.00 (Up to $175) per day.	$25,000.00	$42,500.00	$42,500.00	70%
		ELECTRONIC MONITORING	0014-43-0716-02	Equipment rental and service from BI Corporation for electronic monitoring (house arrest).	$1,000.00	$1,500.00	$1,500.00	50%
	Total Juvenile Justice Lottery Tax:				**$40,000.00**	**$60,000.00**	**$60,000.00**	**50%**
	Youth Serv State Cigarette Tax							
		ARPA PREMIUM PAY	0014-50-0404-06		$1,000.00	$1,000.00	$0.00	-100%
		SALARY-FULL TIME	0014-50-0405-00	Juvenile Probation Officer	$74,124.00	$74,124.00	$77,928.00	5.132%
		RETIREMENT	0014-50-0410-00	PERSI	$8,900.00	$8,900.00	$9,400.00	5.618%
		SOCIAL SECURITY	0014-50-0411-00	FICA & MEDICARE	$5,700.00	$5,700.00	$6,000.00	5.263%
		MEDICAL INSURANCE	0014-50-0413-00	Gem Plan Blue Cross Medical, VSP Vision, Delta Dental or Willamette Dental	$9,500.00	$9,500.00	$11,000.00	15.789%
		HRA VEBA PLAN	0014-50-0413-10	$250.00/Employee after 6 mos., then $250.00/year.	$250.00	$250.00	$250.00	0%
		WORKMAN'S COMPENSATION INSUR.	0014-50-0416-00	Idaho State Insurance Fund	$2,500.00	$2,500.00	$2,800.00	12%
		SUPPLIES-OFFICE	0014-50-0440-00	Specialized notebooks, pens, pencils, binders, paper, folders and storage items not found in the central supply area. Office chairs, water for the office, desks and other office equipment.	$1,000.00	$1,000.00	$1,000.00	0%
		REPAIRS/MAINTENANCE - VEHICLES	0014-50-0475-00	Maintenance and repairs, oil changes, supplies for the vehicles (ex. Windshield wipers, fluid, etc…). Currently maintain 5 vehicles.	$3,000.00	$3,000.00	$3,000.00	0%
		TRAVEL & MEETINGS	0014-50-0439-00	Mileage, Per Diem, Lodging, refreshments while attending job related meetings, sitting on boards, or exchanging ideas with other agencies.	$1,000.00	$1,000.00	$1,000.00	0%
		TELEPHONE	0014-50-0464-00	Monthly bill for staff cell phones and on-call cell phone. If needed, replacement cell phones and/or maintenance on existing cell phones.	$1,500.00	$1,500.00	$1,500.00	0%
		FUEL	0014-50-0470-00	Used for travel, transporting clients, community service projects, going on home visits and rural routes.	$1,500.00	$1,500.00	$1,500.00	0%
		TRAINING & EDUCATION	0014-50-0569-00	Professional development expenses, conference fees, books, videos, workshops, seminars, car rental, per diem, fuel and other travel expenses associated with attending training opportunities.	$2,000.00	$2,000.00	$2,000.00	0%

		INPATIENT CARE	0014-50-0688-10			$0.00	$0.00	
		DRUG TESTING	0014-50-0714-00	Cost of performing lab testing and lab results for urinalyses. Supplies associated with task, such as gloves, signs for bathrooms, etc.	$1,000.00	$1,000.00	$1,000.00	0%
		ELECTRONIC MONITORING	0014-50-0716-02	Equipment rental and service from BI Corporation for electronic monitoring (house arrest).	$3,000.00	$3,000.00	$3,000.00	0%
	Total Youth Serv State Cigarette Tax:				**$116,128.00**	**$116,128.00**	**$121,532.00**	**4.653%**
	Ys Supreme Court Millenium							
		SUBSTANCE ABUSE EVAL TREATMENT	0014-52-0688-16		$8,218.00	$8,218.00	$8,218.00	0%
	Total Ys Supreme Court Millenium:				**$8,218.00**	**$8,218.00**	**$8,218.00**	**0%**
	Ys Project Leap							
		SUPPORT-PROGRAMS	0014-60-0522-03	Support for various programs: Support client needs and individual activities	$1,000.00	$2,000.00	$2,000.00	100%
	Total Ys Project Leap:				**$1,000.00**	**$2,000.00**	**$2,000.00**	**100%**
	Juv Correction Act							
		SUPPLIES-OFFICE	0014-91-0440-00	Specialized notebooks, pens, pencils, binders, paper, folders and storage items not found in the central supply area. Office chairs, water for the office, desks and other office equipment.	$3,000.00	$3,000.00	$3,000.00	0%
		PROFESSIONAL SERVICES	0014-91-0481-00	$1,000 Stipend for Status Offender Court Mediator (3).	$3,000.00	$3,000.00	$3,000.00	0%
		TRAVEL & MEETINGS	0014-91-0439-00	Mileage, Per Diem, Lodging, refreshments while attending job related meetings, sitting on boards, or exchanging ideas with other agencies.	$1,000.00	$1,000.00	$1,000.00	0%
		TELEPHONE	0014-91-0464-00	Monthly bill for staff cell phones and on-call cell phone. If needed, replacement cell phones and/or maintenance on existing cell phones.	$2,000.00	$2,000.00	$2,000.00	0%
		FUEL	0014-91-0470-00	Used for travel, transporting clients, community service projects, going on home visits and rural routes.	$1,000.00	$1,000.00	$1,000.00	0%
		DUES & MEMBERSHIPS	0014-91-0528-00	Membership dues for all employees for Idaho Juvenile Justice Association and Administrator Fees.	$250.00	$250.00	$250.00	0%
		RESTITUTION WORK PROGRAM	0014-91-0688-08	Program to allow juveniles the ability to work off their restitution to victims through community service and/or employment at a local business. Rate of pay is minimum wage.	$1,000.00	$1,000.00	$1,000.00	0%
		DRUG TESTING	0014-91-0714-00	Cost of performing lab testing and lab results for urinalyses. Supplies associated with task, such as gloves, signs for bathrooms, etc.	$1,500.00	$1,500.00	$1,500.00	0%
		JUVENILE DETENTION	0014-91-0716-01	Cost of detention for youth that are ordered into detention: $150.00 (Up to $175) per day.	$60,000.00	$60,000.00	$60,000.00	0%
		ELECTRONIC MONITORING	0014-91-0716-02	Equipment rental and service from BI Corporation for electronic monitoring (house arrest).	$2,000.00	$2,000.00	$2,000.00	0%
	Total Juv Correction Act:				**$74,750.00**	**$74,750.00**	**$74,750.00**	**0%**

Total Expenditures:				**$245,596.00**	**$261,096.00**	**$266,500.00**	**8.512%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Coop Extension Revolving Acct								
		U OF I EXTENSION MG PROGRAM	0015-50-0525-26	Enrollment, class fees, expenses and supplies	$6,000.00	$6,000.00	$6,000.00	$6,000.00	0%
		4H PROGRAM	0015-50-0525-50	4-H Enrollment, fees, expenses, supplies that are reimbursable. 4-H dues will remain the same this fiscal year. The monies in this account are only billed out once a year. Registrations and fees will be collected until bill is remitted.	$20,000.00	$20,000.00	$20,000.00	$20,000.00	0%
		U OF I EXTENSION AG PROGRAM	0015-50-0525-56	workshop fees, speakers, events and other related expenses this year.	$2,500.00	$2,500.00	$5,000.00	$5,000.00	
		EXTENSION FCS	0015-50-0525-59	sponsor and vendor fees and conference expenses paid out of this line for the Our Financial Conference. It needs to remain at $20,000.	$10,000.00	$10,000.00	$20,000.00	$20,000.00	100%
		4-H GRANTS	0015-50-0525-60	Grants obtained by 4-H. This year, 4-H may be applying for grants from the Idaho Horse Council, Idaho Community Foundation, Latah Community Foundation, NRA or Civilian Marksmanship Program (for 4-H shooting sports supplies).	$4,000.00	$4,000.00	$4,000.00	$4,000.00	100%
	Total Coop Extension Revolving Acct:				**$42,500.00**	**$42,500.00**	**$55,000.00**	**$55,000.00**	0%
Total Expenditures:					**$42,500.00**	**$42,500.00**	**$55,000.00**	**$55,000.00**	**29.412%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Junior College Tuition								
		OPERATING EXPENSE	0017-00-0521-00	College tuition support for local county residents	$16,450.00	$20,000.00	$20,000.00	$20,000.00	0%
	Total Junior College Tuition:				**$16,450.00**	**$20,000.00**	**$20,000.00**	**$20,000.00**	**0%**
									0%
Total Expenditures:					**$16,450.00**	**$20,000.00**	**$20,000.00**	**$20,000.00**	**0%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Parks And Recreation								
		BLUE CROSS MED/LOSS RATIO	0018-00-0404-05		$500.00		$0.00	$0.00	
		ARPA PREMIUM PAY	0018-00-0404-06			$1,000.00	$1,000.00	$0.00	-100%
		SALARY-FULL TIME	0018-00-0405-00	Director Salary	$79,176.00	$81,624.00	$81,624.00	$85,704.00	4.999%
		SALARY-PART TIME	0018-00-0406-00	Part-time workers in the summer and minimal hours throughout the year.	$19,243.70	$22,500.00	$23,625.00	$22,500.00	0%
		RETIREMENT	0018-00-0410-00	PERSI	$9,513.30	$9,800.00	$9,800.00	$10,500.00	7.143%
		SOCIAL SECURITY	0018-00-0411-00	FICA & MEDICARE	$7,464.07	$8,000.00	$8,000.00	$8,500.00	6.25%
		LIFE INSURANCE	0018-00-0412-00		$28.80	$29.00	$29.00	$29.00	0%
		SUPPLEMENTAL INSURANCE	0018-00-0412-01		$122.64	$125.00	$125.00	$125.00	0%
		MEDICAL INSURANCE	0018-00-0413-00	Gem Plan Blue Cross Medical, VSP Vision, Delta Dental or Willamette Dental	$9,112.20	$9,500.00	$9,500.00	$10,700.00	12.632%
		HRA VEBA PLAN	0018-00-0413-10	250.00 paid to each employee after 6 months and then annually.	$250.00	$250.00	$250.00	$250.00	0%
		STATE UNEMPLOYMENT	0018-00-0415-00	Idaho Department of Labor	$66.41	$1,000.00	$1,000.00	$1,000.00	0%
		WORKMAN'S COMPENSATION INSUR.	0018-00-0416-00	Idaho State Insurance	$1,000.00	$4,100.00	$4,100.00	$4,100.00	0%
		SUPPLIES - OFFICE	0018-00-0440-00	Camping forms, Envelopes, Posters	$300.50	$500.00	$750.00	$750.00	50%
		DEPARTMENT SUPPLIES	0018-00-0442-00	Swim passes. Permit fees, Loyd & other Park tables & garbage cans	$332.68	$2,500.00	$2,500.00	$2,500.00	0%
		SUPPLIES-JANITORIAL	0018-00-0443-00	Cleaning supplies, trash bags, toilet tissue	$671.00	$2,750.00	$2,750.00	$2,750.00	0%
		SUPPLIES-MAINTENANCE	0018-00-0447-00	Trimmer line, safety glasses, ear protection. Minor items to keep equipment running	$2,649.99	$2,000.00	$2,000.00	$2,000.00	0%
		REPAIRS/MAINTENANCE-VEHICLES	0018-00-0475-00	truck repairs and service	$5,461.72	$3,500.00	$4,000.00	$3,500.00	0%
		REPAIR/MAINTENANCE- EQUIPMENT	0018-00-0492-00	mower and tractor repair and service	$5,939.38	$2,500.00	$3,500.00	$2,500.00	0%
		REPAIRS/MAINTENANCE-BLDG&FIXT	0018-00-0494-00	Gravel, snow removal, trail repairs, building repairs, weed spraying.	$13,523.11	$17,000.00	$20,000.00	$17,000.00	0%
		CONTRACTS/AGREEMENTS	0018-00-0668-00	County contribution to Ed Corkill Trail maintenance agreement $2000, Trail maintenance fund $5000	$7,000.00	$7,000.00	$7,000.00	$7,000.00	0%
		CONTRACTS- LABOR	0018-00-0670-00	Camphost contracts for Moose Creek, Harvard and Spring Valley	$10,425.00	$10,425.00	$11,154.75	$11,175.00	7.194%
		TELEPHONE	0018-00-0464-00	Ziply Fiber long distance, cell phone stipend	$49.54	$100.00	$100.00	$460.00	360%
		UTILITIES	0018-00-0469-00	Electric service, propane, portable restroom, permanent restroom pumping, and garbage for Robinson Park, Spring Valley, Harvard Park, Lloyd Park, Culligan	$18,989.05	$20,000.00	$21,000.00	$20,000.00	0%
		FUEL	0018-00-0470-00		$2,221.19	$4,500.00	$6,500.00	$4,500.00	0%
		MINOR EQUIPMENT	0018-00-0693-00	New Park Fixtures	$1,152.18	$4,000.00	$3,000.00	$3,000.00	-25%
		CAPITAL- IMPROVEMENTS	0018-00-0818-00	Robinson Park and Edwin Lloyd Park Paving & Restrooms		$0.00	$5,000.00	$266,000.00	
	Total Parks And Recreation:				**$195,192.46**	**$214,703.00**	**$228,307.75**	**$486,543.00**	**126.612%**
Total Expenditures:					**$195,192.46**	**$214,703.00**	**$228,307.75**	**$486,543.00**	**126.612%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Revaluation								
		SALARY-DEPUTIES	0020-00-0402-00	Senior Commercial Appraiser, Senior Residential Appraisers (2), Certified Appraiser II (2), Certified Appraiser(1) Ad Valorem Appraiser (1)	$387,110.00	$433,300.00	$433,300.00	$455,353.00	5.090%
		BLUE CROSS MED/LOSS RATIO	0020-00-0404-05		$3,000.00		$0.00	$0.00	
		ARPA PREMIUM PAY	0020-00-0404-06			$7,000.00	$7,000.00	$0.00	-100%
		SALARY - TERMINATION	0020-00-0405-30		$0.00	$3,000.00	$3,000.00	$3,000.00	0%
		RETIREMENT	0020-00-0410-00	PERSI	$46,579.10	$53,000.00	$53,000.00	$57,000.00	7.547%
		SOCIAL SECURITY	0020-00-0411-00	FICA & Medicare	$28,033.47	$33,500.00	$33,500.00	$38,000.00	13.433%
		LIFE INSURANCE	0020-00-0412-00		$208.80	$202.00	$202.00	$235.00	16.337%
		SUPPLEMENTAL INSURANCE	0020-00-0412-01		$889.14	$860.00	$860.00	$1,000.00	16.279%
		MEDICAL INSURANCE	0020-00-0413-00	Gem Plan Blue Cross Medical, VSP Vision, Delta Dental or Willamette Dental	$70,650.22	$72,000.00	$72,000.00	$88,000.00	22.222%
		HRA VEBA PLAN	0020-00-0413-10	$250.00/Employee after 6 mos., then $250.00/year.	$1,750.00	$2,000.00	$2,000.00	$2,000.00	0%
		HRA VEBA - TERMINATION	0020-00-0413-11	Upon retirement eligible employees are pay out 50% of their remaining Vacation and 20% of their Sick Leave into their VEBA Account.	$0.00	$3,000.00	$3,000.00	$3,000.00	0%
		EMPLOYEE ASSISTANCE PROGRAM	0020-00-0414-00				$0.00	$0.00	
		STATE UNEMPLOYMENT	0020-00-0415-00	Idaho Department of Labor	$0.00	$3,000.00	$3,000.00	$3,000.00	0%
		WORKMAN'S COMPENSATION INSUR.	0020-00-0416-00	Idaho State Insurance	$1,875.00	$7,800.00	$7,800.00	$8,000.00	2.564%
		SUPPLIES - OFFICE	0020-00-0440-00	Water, calendars, paper, envelopes, business cards, office furniture & fixtures, work station accessories	$1,380.98	$4,000.00	$4,000.00	$4,000.00	0%
		DEPARTMENT SUPPLIES	0020-00-0442-00	Door hangers, field sheets and forms, appraiser digital cameras & measuring supplies, aerial imagery and software updates associated with ArcGIS and computer mapping. Commercial and residential construction cost updates.	$3,385.43	$6,000.00	$6,000.00	$6,000.00	0%
		REPAIRS/MAINTENANCE - VEHICLES	0020-00-0475-00	Service, maintenance and repairs for appraisal vehicle fleet	$1,532.40	$4,000.00	$4,000.00	$4,000.00	0%
		CONTRACTS/AGREEMENTS	0020-00-0668-00	Costar Membership (Commercial MLS and cap rate development for commercial properties) $395/month	$4,740.00	$4,740.00	$4,740.00	$4,740.00	0%
		TRAVEL & MEETINGS	0020-00-0439-00	Travel and expenses for other than education.	$0.00	$500.00	$500.00	$500.00	0%
		FUEL	0020-00-0470-00	Vehicle fuel for appraiser fielding of properties and for travel to conferences and continuing education.	$1,272.66	$4,000.00	$4,000.00	$4,000.00	0%
		DUES & MEMBERSHIPS	0020-00-0528-00	IAAO, IAAP dues for appraisers.	$640.00	$1,000.00	$1,000.00	$1,000.00	0%
		TRAINING & EDUCATION	0020-00-0569-00	Continuing education for certified appraisers. course fees, books, travel expenses: new hire certification.	$3,728.00	$11,000.00	$11,000.00	$11,000.00	0%
		TELEPHONE	20-00-0464-00	cell phone stipend				$2,610.00	
		CAPITAL- VEHICLES	0020-00-0801-00	Vehicle to replace the 2018 Subaru that was totaled in FY22.		$35,000.00	$4,000.00	$35,000.00	0%
	Total Revaluation:				**$556,775.20**	**$688,902.00**	**$657,902.00**	**$731,438.00**	**6.174%**
Total Expenditures:					**$556,775.20**	**$688,902.00**	**$657,902.00**	**$731,438.00**	**6.174%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Solid Waste Collections								
		BLUE CROSS MED/LOSS RATIO	0023-00-0404-05		$1,000.00		$0.00	$0.00	
		ARPA PREMIUM PAY	0023-00-0404-06			$2,000.00	$2,000.00	$0.00	-100%
		SALARY-FULL TIME	0023-00-0405-00	Solid Waste Coordinator Salary	$102,240.40	$105,746.00	$105,746.00	$89,064.00	-15.776%
		RETIREMENT	0023-00-0410-00	PERSI	$3,758.76	$12,700.00	$12,700.00	$11,000.00	-13.386%
		SOCIAL SECURITY	0023-00-0411-00	FICA & Medicare	$7,754.65	$8,100.00	$8,100.00	$6,900.00	-14.815%
		LIFE INSURANCE	0023-00-0412-00		$57.60	$58.00	$58.00	$30.00	-48.276%
		SUPPLEMENTAL INSURANCE	0023-00-0412-01		$245.28	$246.00	$246.00	$125.00	-49.187%
		MEDICAL INSURANCE	0023-00-0413-00	Gem Plan Blue Cross Medical, VSP Vision, Delta Dental or Willamette Dental	$17,657.74	$20,000.00	$20,000.00	$25,000.00	25%
		HRA VEBA PLAN	0023-00-0413-10	$250 paid annually to eligible employees after 6 months of service.	$500.00	$500.00	$500.00	$250.00	-50%
		WORKMAN'S COMPENSATION INSUR.	0023-00-0416-00	Idaho State Insurance Fund	$707.50	$1,800.00	$1,800.00	$1,700.00	-5.556%
		SUPPLIES-OFFICE	0023-00-0440-00	Colored paper for brochures, signs, envelopes and paper	$3,799.56	$4,000.00	$5,000.00	$5,000.00	25%
		DEPARTMENT SUPPLIES	0023-00-0442-00	Signs for illegal dumping/bulky waste sites and advertisement	$0.00	$200.00	$200.00	$200.00	0%
		CONTRACTS/AGREEMENTS	0023-00-0668-00	Anticipate 3%-4% increase for Muni Billing. MunniBilling Crestline for software subscription fees and quarterly mailing service of bills. Potlatch Bulky Waste Site Lease Agreement	$15,589.96	$24,000.00	$24,000.00	$24,000.00	0%
		CONTRACTS- LABOR	0023-00-0670-00	Shred Day/Tire Amnesty Day/Plastic Film Collection/clean up projects	$0.00	$4,000.00	$4,000.00	$4,000.00	0%
		TRAVEL & MEETINGS	0023-00-0439-00	Solid Waste Advisory Committee and Idaho Solid Waste Association of County Meetings in Boise;	$216.29	$2,500.00	$2,500.00	$2,500.00	0%
		TELEPHONE	0023-00-0464-00	long distance and cell phone stipend	$58.99	$250.00	$250.00	$610.00	144%
		PROGRAM EXPENSE	0023-00-0525-00	Increased $1,000 for possible upcoming changes at the Bulky Waste Sites. Increased of $20,000 for enterprise office expenses for building infrastructure, support, financial and legal services.	$67.67	$2,000.00	$25,000.00	$25,000.00	1,150%
		POSTAGE	0023-00-0542-00	Various postage needs to patrons.	$0.00	$2,000.00	$2,000.00	$2,000.00	0%
		REFUNDS REIMBURSEMENTS	0023-00-0545-00	Fees paid in advance by customer, then the account is closed	$88.00	$800.00	$800.00	$800.00	0%
		TRAINING & EDUCATION	0023-00-0569-00	Educational classes and programs	$40.00	$1,500.00	$1,500.00	$1,500.00	0%
		COLLECT COSTS - LSI	0023-00-0678-01	CPI increase of 5.3% effective 1/1/23. Cost of collection services for all residents (county & rural cities), bulky waste and recycling programs. Possible fuel relief. Also, disposal cost increase for materials (upholstery furniture, mattresses and box springs) accepted at the bulky waste sites.	$1,135,052.33	$1,159,000.00	$1,275,000.00	$1,275,000.00	10.009%
		CLEAN UP ILLEGAL DUMPING	0023-00-0678-02	Disposal & collection fees to LSI, mileage for inspections	$0.00	$2,500.00	$2,500.00	$2,500.00	0%
		DISPOSAL COST - MOSCOW	0023-00-0678-05	Moscow Disposal fees	$376,073.87	$445,000.00	$442,000.00	$442,000.00	-0.674%
		EMPIRE DISPOSAL	0023-00-0678-06	Effective 6/1/22 an fuel increase of 2.29% was approved by the Washington Utilities & Transportation Commission and a possible 4% disposal fee increase from Whitman County (usually every other year).	$21,777.33	$26,000.00	$29,000.00	$29,000.00	11.538%

	Total Solid Waste Collections:				**$1,686,685.93**	**$1,824,900.00**	**$1,964,900.00**	**$1,948,179.00**	**6.755%**
Total Expenditures:					**$1,686,685.93**	**$1,824,900.00**	**$1,964,900.00**	**$1,948,179.00**	**6.755%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Tort								
		INSURANCE- DEDUCTIBLE	0024-00-0455-00	Insurance Deductible	$9,369.27	$20,000.00	$20,000.00	$20,000.00	0%
		INSURANCE	0024-00-0459-00	ICRMP Premium	$158,379.00	$160,992.00	$173,787.00	$173,787.00	7.948%
	Total Tort:				**$167,748.27**	**$180,992.00**	**$193,787.00**	**$193,787.00**	**7.069%**
Total Expenditures:					**$167,748.27**	**$180,992.00**	**$193,787.00**	**$193,787.00**	**7.069%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Noxious Weed								
		BLUE CROSS MED/LOSS RATIO	0027-00-0404-05		$500.00		$0.00	$0.00	
		ARPA PREMIUM PAY	0027-00-0404-06			$1,000.00	$1,000.00	$0.00	0%
		SALARY-FULL TIME	0027-00-0405-00	Weed Control Supervisor Salary	$68,630.00	$72,924.00	$72,924.00	$76,728.00	0%
		RETIREMENT	0027-00-0410-00	PERSI	$8,254.12	$8,750.00	$8,750.00	$9,200.00	0%
		SOCIAL SECURITY	0027-00-0411-00	FICA and Medicare	$5,190.92	$5,580.00	$5,580.00	$5,900.00	0%
		LIFE INSURANCE	0027-00-0412-00		$28.80	$29.00	$29.00	$29.00	0%
		SUPPLEMENTAL INSURANCE	0027-00-0412-01		$122.64	$125.00	$125.00	$125.00	0%
		MEDICAL INSURANCE	0027-00-0413-00	Gem Plan Blue Cross Medical, VSP Vision, Delta Dental or Willamette Dental	$8,657.64	$8,100.00	$8,100.00	$10,000.00	0%
		HRA VEBA PLAN	0027-00-0413-10	$250.00/Employee after 6 months., then $250.00/year.	$250.00	$250.00	$250.00	$250.00	0%
		WORKMAN'S COMPENSATION INSUR.	0027-00-0416-00	Idaho State Insurance Fund	$300.00	$1,300.00	$1,300.00	$1,300.00	0%
		DEPARTMENT SUPPLIES	0027-00-0442-00	Supplies for weed projects, office supplies, bale tags and baler twine purchased from ISDA for sale to growers for certified weed free hay.	$536.31	$650.00	$650.00	$650.00	0%
		REPAIRS/MAINTENANCE-VEHICLES	0027-00-0475-00	Maintenance / Repairs to Weed's Pickup and ATV	$319.04	$800.00	$800.00	$800.00	0%
		CONTRACTS/AGREEMENTS	0027-00-0668-00		$0.00	$3,000.00	$3,000.00	$3,000.00	0%
		TRAVEL & MEETINGS	0027-00-0439-00	Travel expenses (lodging, meals, etc) for Board & Committee meetings.	$510.45	$2,400.00	$2,650.00	$3,000.00	10.417%
		TELEPHONE	0027-00-0464-00	Cell phone monthly bill, long distance service.	$557.50	$700.00	$700.00	$700.00	0%
		FUEL	0027-00-0470-00	Fuel for Weed's pickup and ATV	$989.34	$2,200.00	$3,000.00	$3,000.00	36.364%
		DUES & MEMBERSHIPS	0027-00-0528-00	Dues, memberships and contributions to associations & organizations. Increase of $75 to join North America Invasive Species Association (NAISMA)	$750.00	$825.00	$825.00	$825.00	0%
		BOOKS & PUBLICATIONS	0027-00-0546-00	Weed books & weed information purchased for distribution to the public, annual notice in newspaper to control noxious weeds.	$240.00	$700.00	$700.00	$700.00	0%
		TRAINING & EDUCATION	0027-00-0569-00	Expenses (lodging, meals, registration fees, etc) for meetings, workshops, conferences for weed control training.	$175.00	$1,250.00	$1,300.00	$1,300.00	4%
	Total Noxious Weed:				**$96,011.76**	**$110,583.00**	**$111,683.00**	**$117,507.00**	**0.995%**
Total Expenditures:					**$96,011.76**	**$110,583.00**	**$111,683.00**	**$117,507.00**	**0.995%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Election Consolidation								
		SALARY-ELECTED OFFICIAL	0029-00-0401-00	County Clerk	$6,000.00	$6,000.00	$6,000.00	$6,000.00	0%
		SALARY-DEPUTIES	0029-00-0402-00	Elections Director 1/2	$25,680.00	$29,430.00	$36,066.00	$36,066.00	22.548%
		RETIREMENT	0029-00-0410-00	PERSI	$3,782.64	$4,250.00	$4,350.00	$4,350.00	2.353%
		SOCIAL SECURITY	0029-00-0411-00	FICS & Medicare	$2,423.40	$2,750.00	$2,800.00	$2,800.00	1.818%
		WORKMAN'S COMPENSATION INSUR.	0029-00-0416-00	Idaho State Insurance	$52.50	$70.00	$70.00	$70.00	0%
		SUPPLIES-OFFICE	0029-00-0440-00	Envelopes, Signage, Precinct supplies,	$1,543.46	$2,000.00	$2,000.00	$2,000.00	0%
		DEPARTMENT SUPPLIES	0029-00-0442-00	Ballots, Layout Fees, Definitions, ES&S Ballot Changes	$6,632.00	$9,000.00	$10,000.00	$10,000.00	11.111%
		REPAIRS/MAINTENANCE-VEHICLES	0029-00-475-00	Election Van Repairs/Maintenance				$1,000.00	
		RENT/LEASE	0029-00-0511-00	Rental of Polling Places	$685.00	$1,000.00	$1,000.00	$1,000.00	0%
		CONTRACTS/AGREEMENTS	0029-00-0668-00	ES&S Maintenance Agreements for DS200's and Express Votes	$9,427.88	$9,000.00	$15,000.00	$15,000.00	66.667%
		CONTRACTS- LABOR	0029-00-0670-00	Wages, meals, and mileage for Poll Workers	$7,475.68	$10,000.00	$10,000.00	$10,000.00	0%
		TRAVEL & MEETINGS	0029-00-0439-00	Meals and Mileage on Election Day for Staff	$202.86	$500.00	$500.00	$500.00	0%
		NEWSPAPER PUBLICATION	0029-00-0549-00	Publishing Fees for Sample Ballots, Notices of Elections and Filing	$5,568.00	$3,000.00	$3,000.00	$3,000.00	0%
		TRAINING & EDUCATION	0029-00-0569-00	CERA Election Conference- travel, registration, per diem. New Clerk Training	$777.06	$6,000.00	$6,000.00	$6,000.00	0%
		MINOR EQUIPMENT	0029-00-0693-00	Express Votes (2)	$0.00	$8,000.00	$8,000.00	$8,000.00	0%
		CAPITAL- EQUIPMENT	0029-00-0812-00	DS200's (2)	$0.00	$10,000.00	$20,000.00	$20,000.00	100%
	Total Election Consolidation:				**$70,250.48**	**$102,000.00**	**$124,786.00**	**$125,786.00**	**23.320%**
Total Expenditures:					**$70,250.48**	**$102,000.00**	**$124,786.00**	**$125,786.00**	**23.320%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Emergency 911								
		SALARY-DEPUTIES	0033-00-0402-00	Communications Supervisor 1/2	$39,690.00	$40,830.00	$40,830.00	$42,960.00	26.260%
		RETIREMENT	0033-00-0410-00	PERSI	$4,739.04	$5,050.00	$5,050.00	$5,300.00	30.458%
		SOCIAL SECURITY	0033-00-0411-00	FICA & MEDICARE	$3,036.24	$3,150.00	$3,150.00	$3,300.00	26.778%
		WORKMAN'S COMPENSATION INSUR.	0033-00-0416-00	Idaho State Insurance Fund	$325.00	$1,400.00	$1,400.00	$1,500.00	25%
		REPAIRS/MAINTENANCE- EQUIPMENT	0033-00-0492-00	Repairs and maintenance for dispatch CAD system, 911 call taking system, dispatch radios, and repair and maintenance for mobile Command Post, Repair/maintenance for repeater sites in the event of a	$26.65	$35,000.00	$35,000.00	$35,000.00	206.940%
		PROFESSIONAL SERVICES	0033-00-0481-00	Consulting fees for fiber loop project and pays vendors for repeater site visits to provide bids for repeater tower	$0.00	$20,000.00	$20,000.00	$20,000.00	
		CONTRACTS/AGREEMENTS	0033-00-0668-00	Annual maintenance agreements: RACOM, Zuercher (mapping software), Generation Consultants(code messaging EMS/Fire text service), Spillman, Tailored Solutions (ForseCom),Vesta Support & Maintenance	$28,898.31	$80,000.00	$80,000.00	$80,000.00	168.032%
		UTILITIES	0033-00-0469-00	Utility expense for repeater sites: Clearwater Power and	$1,207.27	$2,000.00	$2,000.00	$2,000.00	107.881%
		OPERATING EXPENSE	0033-00-0521-00	911 Fees-Ziply and TDS	$39,982.88	$60,000.00	$60,000.00	$60,000.00	28.290%
		TRAINING & EDUCATION	0033-00-0569-00	Training and Education: POST Academy for dispatchers, Emergency Medical Dispatch Certification, ILETS Conference, Tactical Dispatcher Conference. This pays	$3,518.51	$15,000.00	$15,000.00	$15,000.00	493.693%
		MINOR EQUIPMENT	0033-00-0693-00	Computer and Console hardware	$0.00	$20,000.00	$20,000.00	$20,000.00	
		REPEATER	0033-00-0718-00	Annual repeater contracts for communications sites	$17,168.18	$20,000.00	$20,000.00	$20,000.00	46.722%
		IDAHO EMERGENCY COMMUNICATIONS	0033-00-0728-00				$0.00	$0.00	
		CAPITAL- COMMUNICATIONS EQUIP	0033-00-0802-00				$0.00	$0.00	
		CAPITAL- OFFICE EQUIPMENT	0033-00-0806-00				$0.00	$0.00	
		CAPITAL- CONSTRUCTION	0033-00-0807-00				$0.00	$0.00	
		CAPITAL- EQUIPMENT	0033-00-0812-00	Licensing fees, software, and hardware; Joint project with Nez Perce County to connect our Emergency Communications Center to supplement what our IPSCC	$132,832.06	$80,000.00	$80,000.00	$80,000.00	482.030%
	Total Emergency 911:				**$271,424.14**	**$382,430.00**	**$382,430.00**	**$385,060.00**	**139.503%**
Total Expenditures:					**$271,424.14**	**$382,430.00**	**$382,430.00**	**$385,060.00**	**139.503%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Snowmobile								
		OPERATING EXPENSE	0037-00-0521-00	Trail Grooming, Program development, groomer repairs	$9,189.40	$51,000.00	$46,000.00	$46,000.00	-9.804%
	Total Snowmobile:				**$9,189.40**	**$51,000.00**	**$46,000.00**	**$46,000.00**	**-9.804%**
Total Expenditures:					**$9,189.40**	**$51,000.00**	**$46,000.00**	**$46,000.00**	**-9.804%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Waterways								
		OPERATING EXPENSE	0038-00-0521-00	Clearwater Management Council Dues, Season Marine Deputy Intern Clearwater County, dock development, repair and maintenance.	$13,840.00	$20,000.00	$20,000.00	$20,000.00	`
	Total Waterways:				**$13,840.00**	**$20,000.00**	**$20,000.00**	**$20,000.00**	**0%**
									0%
Total Expenditures:					**$13,840.00**	**$20,000.00**	**$20,000.00**	**$20,000.00**	**0%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Emergency Medical Services								
		OPERATING EXPENSE	0039-00-0521-00	Reimbursement for training, flyer printing, books, workbo	$8,992.15	$12,000.00	$20,000.00	$20,000.00	66.667%
	Total Emergency Medical Services:				**$8,992.15**	**$12,000.00**	**$20,000.00**	**$20,000.00**	**66.667%**
Total Expenditures:					**$8,992.15**	**$12,000.00**	**$20,000.00**	**$20,000.00**	**66.667%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Veterans Memorial								
		REP/MNTN VETERANS POTLATCH	0041-00-0494-27	Repair of the American Legion Hall in Potlatch	$5,200.00	$5,200.00	$5,200.00	$5,200.00	0%
		REP/MNTN VETERANS MOSCOW	0041-00-0494-28	Repair and maintenance of American Legion in Moscow.	$5,000.00	$5,000.00	$5,000.00	$5,000.00	0%
	Total Veterans Memorial:				**$10,200.00**	**$10,200.00**	**$10,200.00**	**$10,200.00**	**0%**
									0%
Total Expenditures:					**$10,200.00**	**$10,200.00**	**$10,200.00**	**$10,200.00**	**0%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Phillips Farm								
		PHILLIPS FARM PROJECT EXPENSE	0044-00-0523-50	weed control, utilities, maintenance, repairs, and improvements	$5,323.92	$10,000.00	$9,000.00	$9,000.00	-10%
	Total Phillips Farm:				**$5,323.92**	**$10,000.00**	**$9,000.00**	**$9,000.00**	**-10%**
Total Expenditures:					**$5,323.92**	**$10,000.00**	**$9,000.00**	**$9,000.00**	**-10%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requsted	2023 Proposed	% Change
Expenditures									
	Latah Trail Project								
		REPAIR MAINTENANCE LATAH TRAIL	0045-00-0494-21	Long-term maintenance of trail, Contributions from City of Moscow $5000 & $5000 County fund 18-00	$1,206.30	$60,000.00	$60,000.00	$74,000.00	23.333%
	Total Latah Trail Project:				**$1,206.30**	**$60,000.00**	**$60,000.00**	**$74,000.00**	**23.333%**
Total Expenditures:					**$1,206.30**	**$60,000.00**	**$60,000.00**	**$74,000.00**	**23.333%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Palouse CWMA								
		PCWMA - ISDA	0047-00-0525-05	ISDA Palouse weed management area projects	$22,804.51	$55,000.00	$55,000.00	$50,000.00	-9.091%
		PCWMA - PARTNER	0047-00-0525-06	Partner Palouse weed management area projects	$2,330.59	$10,000.00	$10,000.00	$9,000.00	-10%
		PCWMA - FOREST SERVICE	0047-00-0525-07	Forest Service Palouse weed management area projects	$3,009.30	$25,000.00	$25,000.00	$25,000.00	0%
		CCWMA - ISDA	0047-00-0525-10		$9,507.48	$10,000.00	$10,000.00	$0.00	-100%
		CCWMA - PARTNER	0047-00-0525-11		$0.00	$5,000.00	$5,000.00	$0.00	-100%
	Total Palouse CWMA:				**$37,651.88**	**$105,000.00**	**$105,000.00**	**$84,000.00**	**-20%**
Total Expenditures:					**$37,651.88**	**$105,000.00**	**$105,000.00**	**$84,000.00**	**-20%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Historic Preservation Grant								
		OPERATING EXPENSE	0060-00-0521-00	Grant for Historic Places surveys	$5,500.00	$7,000.00	$8,000.00	$8,000.00	14.286%
	Total Historic Preservation Grant:				**$5,500.00**	**$7,000.00**	**$8,000.00**	**$8,000.00**	**14.286%**
					$5,500.00	**$7,000.00**	**$8,000.00**	**$8,000.00**	**14.286%**
					$5,500.00	**$7,000.00**	**$8,000.00**	**$8,000.00**	**14.286%**
Total Expenditures:					**$5,500.00**	**$7,000.00**	**$8,000.00**	**$8,000.00**	**14.286%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Interlock Electronic Monitor								
		PROFESSIONAL SERVICES	0082-00-0480-30	Electronic Monitoring rental and service. Revenue from District Court Fines & Fees. Budget based on cash balance	$2,365.61	$10,000.00	$10,500.00	$10,500.00	5%
	Total Interlock Electronic Monitor:				**$2,365.61**	**$10,000.00**	**$10,500.00**	**$10,500.00**	**5%**
					$2,365.61	**$10,000.00**	**$10,500.00**	**$10,500.00**	**5%**
Total Expenditures:					**$2,365.61**	**$10,000.00**	**$10,500.00**	**$10,500.00**	**5%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Court Facilities								
		CAPITAL- IMPROVEMENTS	0083-00-0818-00	Courtrooms and District Court remodels. Revenue from District Court Fines & Fees. Budget based on cash balance	$0.00	$23,000.00	$23,000.00	$31,000.00	26%
	Total Court Facilities:				**$0.00**	**$23,000.00**	**$23,000.00**	**$31,000.00**	**26%**
					$0.00	**$23,000.00**	**$23,000.00**	**$31,000.00**	**26%**
Total Expenditures:					**$0.00**	**$23,000.00**	**$23,000.00**	**$31,000.00**	**26%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Treatment Courts Fund								
		BLUE CROSS MED/LOSS RATIO	0086-00-0404-05		$500.00	$0.00	$0.00	$0.00	
		SALARY-FULL TIME	0086-00-0405-00	Treatment Court Coordinator Salary	$56,515.00	$58,167.00	$63,460.00	$63,460.00	9.100%
		RETIREMENT	0086-00-0410-00	PERSI	$6,807.65	$7,000.00	$8,000.00	$8,000.00	14.286%
		SOCIAL SECURITY	0086-00-0411-00	FICA & Medicare	$4,361.62	$4,500.00	$5,200.00	$5,200.00	15.556%
		LIFE INSURANCE	0086-00-0412-00		$28.80	$29.00	$29.00	$29.00	0%
		SUPPLEMENTAL INSURANCE	0086-00-0412-01		$122.64	$125.00	$125.00	$125.00	0%
		MEDICAL INSURANCE	0086-00-0413-00	Gem Plan Blue Cross Medical, VSP Vision, Delta Dental or Willamette Dental	$8,657.64	$9,000.00	$10,000.00	$10,000.00	11.111%
		HRA VEBA PLAN	0086-00-0413-10	$250.00/Employee after 6 months., then $250.00/year.	$250.00	$250.00	$250.00	$250.00	0%
		WORKMAN'S COMPENSATION INSUR.	0086-00-0416-00	Idaho State Insurance Fund	$118.75	$115.00	$120.00	$120.00	4.348%
		TRAVEL & MEETINGS	0086-00-0439-00	Mileage when someone other than the Coordinator needs to attend meeting in Latah County.	$0.00	$500.00	$500.00	$500.00	0%
		SUPPLIES-OFFICE	0086-00-0440-00		$378.69	$300.00	$300.00	$300.00	0%
		TELEPHONE	0086-00-0464-00	Cell phone reimbursement	$480.00	$360.00	$360.00	$360.00	0%
		PROJECT EXPENSE	0086-00-0523-00	Client Incentives, rewards, graduation, treatment books, refreshments	$884.62	$1,000.00	$3,000.00	$3,000.00	200%
		TRAINING & EDUCATION	0086-00-0569-00	Annual Conference and other training	$0.00	$500.00	$900.00	$900.00	80%
		DRUG TESTING	0086-00-0714-00	Drug and alcohol testing, designer drugs and confirmations.	$19,871.94	$5,200.00	$5,200.00	$5,200.00	0%
	Total Treatment Courts Fund:				**$98,977.35**	**$87,046.00**	**$97,444.00**	**$97,444.00**	**11.945%**
Total Expenditures:					**$98,977.35**	**$87,046.00**	**$97,444.00**	**$97,444.00**	**11.945%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Misdemeanor Prob Revolving Acc								
		CONTRACTS/AGREEMENTS	0122-00-0668-00	Mental health, substance abuse, family, victim, and individual counseling. Typically reserved for clients with no insurance, no Medicaid coverage, and not covered by grants, or Business Psychology Associates funding.	$0.00	$4,000.00	$4,000.00	$4,000.00	0%
		SUPPORT-PROGRAMS	0122-00-0522-03	Team development, Recovery Center, Alternatives to Violence of the Palouse, and other various non-profit organizations pertaining to the probation case load	$72.93	$500.00	$1,000.00	$1,000.00	100%
		HOUSING SUPPORT- HOMELESS	0122-00-0603-00	Temporary housing for homeless clients, hotel rooms, help with rent, utilities, food, and clothing.	$320.42	$2,500.00	$4,000.00	$4,000.00	60%
		DRUG TESTING	0122-00-0714-00	Drug testing supplies or services.	$0.00	$2,000.00	$3,000.00	$3,000.00	50%
		ELECTRONIC MONITORING	0122-00-0716-02	Services or supplies used in electronic monitoring or any type.	$0.00	$1,000.00	$1,000.00	$1,000.00	0%
	Total Misdemeanor Prob Revolving Acc:				**$393.35**	**$10,000.00**	**$13,000.00**	**$13,000.00**	**30%**
Total Expenditures:					**$393.35**	**$10,000.00**	**$13,000.00**	**$13,000.00**	**30%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	Recording-Archival Records								
		PROJECT EXPENSE	0123-00-0523-00	Document Transfer to Digital/Electronic images with Indexing and Import Fees	$0.00	$160,000.00	$110,000.00	$110,000.00	-31.25%
	Total Recording-Archival Records:				**$0.00**	**$160,000.00**	**$110,000.00**	**$110,000.00**	**-31.25%**
Total Expenditures:					**$0.00**	**$160,000.00**	**$110,000.00**	**$110,000.00**	**-31.25%**

Column1			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	2021 Homeland Security Grant								
		PROGRAM EXPENSE	0291-00-0525-00		$37,466.73	$27,500.00	$21,000.00	$21,000.00	
	Total 2021 Homeland Security Grant:				**$37,466.73**	**$27,500.00**	**$21,000.00**	**$21,000.00**	**-24%**
Total Expenditures:					**$37,466.73**	**$27,500.00**	**$21,000.00**	**$21,000.00**	**-24%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	2021 Homeland Security Grant								
		PROGRAM EXPENSE	0292-00-0525-00		$62,000.00	$16,586.09	$21,500.00	$21,500.00	-65.323%
	Total 2021 Homeland Security Grant:				**$62,000.00**	**$16,586.09**	**$21,500.00**	**$21,500.00**	**-65.323%**
					$62,000.00	**$16,586.09**	**$21,500.00**	**$21,500.00**	**-65.323%**
									-65.323%
Total Expenditures:					**$62,000.00**	**$16,586.09**	**$21,500.00**	**$21,500.00**	**-65.323%**

Name			Account ID	Note	2021 Actuals	2022 Adopted Budget	2023 Requested	2023 Proposed	% Change
Expenditures									
	2022 Homeland Security Grant								
		PROGRAM EXPENSE	0293-00-0525-00		$0.00	$0.00	$65,100.00	$65,100.00	
	Total 2022 Homeland Security Grant:				**$0.00**	**$0.00**	**$65,100.00**	**$65,100.00**	**100%**
Total Expenditures:					**$0.00**	**$0.00**	**$65,100.00**	**$65,100.00**	**100%**