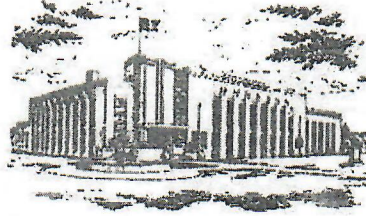


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Lori Larsen  
Auditor

Rick Johnson  
Assessor

Leslie Valz  
Treasurer



January 2, 2025

To: Stevens County Board of County Commissioners

Greg Young, Chair

Mark Burrows, Commissioner

Monty Stobart, Commissioner

Dear Commissioners Young, Burrows, and Stobart,

**Urgent Call to Reopen and Amend the 2025 Budget**

As the Stevens County Auditor and Treasurer, we are writing to jointly and emphatically call upon the Stevens County Board of County Commissioners to address the significant issues surrounding the 2025 budget adoption process and its outcome. While a budget was passed at 6:00 PM on December 31, 2024, it is evident that it is not a fair, workable, or reality-based document.

A budget should serve as a strategic roadmap for meeting the County's goals and priorities while ensuring operational effectiveness. The 2025 budget, as currently adopted, fails to meet these fundamental criteria.

The following are just a few examples of the manipulation of individual budget lines used to create the appearance of a balanced budget:

- **Unprecedented Use of Special Revenue Funds:** The charging of \$100,000 from the NEWABH, payable to the County's general fund—purportedly for payroll services—is unprecedented and raises serious questions about proper fiscal management. Similarly, the planned use of \$10,800 out of the Veterans Relief Fund for an office-space rent transfer to Current Expense that has not been vetted for compliance with the uses of a special revenue fund.
- **Utility Budget Eliminations:** The slashing of budget amounts designated for paying courthouse utilities within the County Facility Budget threatens to disrupt essential courthouse operations.
- **Artificial Zeroing-Out of Information Services Budgets:** The Information Services (IS) budgets have been artificially zeroed out, contributing to an appearance of balanced expenditures, which is neither realistic nor sustainable.

Years of budget/fiscal mismanagement—which includes budgets that allowed expenditures to outpace revenues and lacked prudent strategic planning—have brought the County to this point. These challenges culminated in the chaotic and unsustainable budget adopted this week. A serious course correction is required.

The current budget prioritizes a superficial appearance of balance over the substantive needs of County operations in 2025. It is critical that the Board engage in a collaborative, all-of-county approach to rectify these issues and lay the groundwork for fiscal stability moving forward.

We strongly urge the Board to take the following immediate actions:

- **Schedule a Budget Amendment Hearing:** This hearing should occur as soon as possible to address the identified deficiencies and adopt a serious, fair, and operationally viable budget for 2025.
- **Hold Budget Workshops with All Departments:** These workshops must include meaningful collaboration with department heads to ensure that the revised budget reflects the strategic priorities and operational realities of the entire County.
- **Repeal Resolution 134-2024** as no County Administrator exists, and replace if necessary with an accurate memo or resolution regarding a hiring freeze.

#### **Transparency and Public Accountability**

This process has garnered intense public interest, yet structural problems with the Board's historic approach to Open Public Meetings and agenda transparency have been a barrier to meaningful public participation and observation of this critical act of budget adoption. It is imperative that the Board prioritize transparency moving forward.

We call upon/ request the Board to:

- **Adopt an Open Public Meetings Act-Compliant Approach to Agenda Creation:** Meeting agendas should be simplified and published in a manner fully compliant with the Open Public Meetings Act, ensuring sufficient detail and timely publication for public awareness and engagement. Documents under consideration should be made publicly available well in advance of any meeting, and County departments impacted by such documents should receive proactive advance notice from the Commissioners' office.
- **Record and Publish All Meetings:** The Board should immediately begin recording all meetings and make these recordings publicly accessible on the Stevens County website within 24 business hours of the meeting. This step is critical to fulfilling the transparency promised to the public and fostering trust in County governance.

Transparency is a cornerstone of effective and ethical government. Taking these steps will not only comply with legal requirements but will also demonstrate the Board's commitment to accountability and open decision-making.

We look forward to your prompt response and are committed to supporting this process in any way necessary to ensure the County adopts a budget that serves its residents and departments effectively.



Lori Larsen  
Stevens County Auditor



Leslie Valz  
Stevens County Treasurer



Rick Johnson  
Stevens County Assessor