

**PEND OREILLE COUNTY
RESOLUTION NO. 2014-38**

**RE: FINAL BUDGET
FOR THE YEAR 2015**

WHEREAS, the Board of County Commissioners of Pend Oreille County, Washington, sitting in regular session on this 22nd day of December, 2014, has reviewed the itemized budgets for 2015, and

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

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

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

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

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

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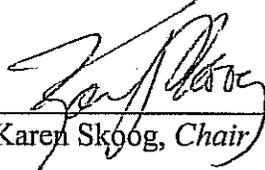
WHEREAS, the time for hearing on the preliminary budget for the year 2015 having passed, and the public having been notified according to law, of the time and place for holding said hearing.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the final 2014 budget for Pend Oreille County, Washington, including receipts, disbursements and the amounts proposed to be raised by taxation, together with the levies therefore, shall stand and shall constitute the final budget for the year 2014 as follows:

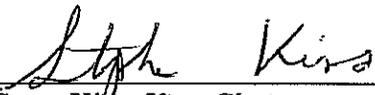
See Exhibit A Attached Hereto and made a part Hereof

ADOPTED, this 22nd day of December, 2014

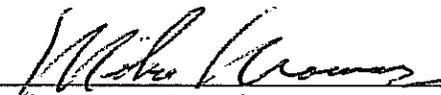
**BOARD OF COUNTY COMMISSIONERS
PEND OREILLE COUNTY, WASHINGTON**



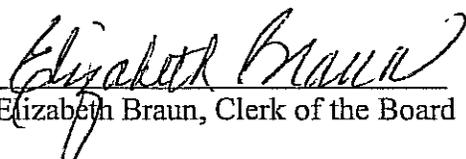
Karen Skoog, *Chair*



Steve Kiss, *Vice-Chair*



Mike Manus, *Member*

ATTEST: 
Elizabeth Braun, Clerk of the Board

**Requested Preliminary
2015
BUDGET**

		Revenue	Expenditure Total
non dept	001-000-000		
non dept		\$ -	\$ 1,085,829.56
Assessor	001-000-060		
Assessor		\$ 7,000.00	\$ 285,247.08
Auditor	001-000-090		
Auditor		\$ 243,800.00	\$ 366,364.06
Board of Equalization	001-000-100		
Board of Equalization		\$ -	\$ 4,620.00
Civil Service	001-000-120		
Civil Service		\$ -	\$ 5,100.00
Clerk	001-000-150		
Clerk		\$ 105,270.00	\$ 248,982.47
Commissioners	001-000-180		
Commissioners		\$ 4,028,593.00	\$ 325,837.77
Coroner	001-000-200		
Coroner		\$ 6,000.00	\$ 30,450.00
Buildings & Grounds	001-000-210		
Buildings & Grounds		\$ 37,194.00	\$ 517,679.71
District court	001-000-240		
District court		\$ 123,800.00	\$ 537,023.78
Election	001-000-285		
Election		\$ 51,650.00	\$ 116,078.77
Emergency Management	001-000-300		
Emergency Management		\$ 56,560.00	\$ 223,250.33
Enhanced Dispatch	001-000-330		
Enhanced Dispatch		\$ 95,865.00	\$ 261,799.52
Extension	001-000-350		
Extension		\$ -	\$ 91,518.96
Guardian Ad Litem	001-000-380		
Guardian Ad Litem		\$ 50,000.00	\$ 65,000.00
Homeland Security	001-000-390		
Homeland Security		\$ 44,349.00	\$ 44,349.00
Jail	001-000-420		
Jail		\$ 109,250.00	\$ 1,028,963.36
Juvenile	001-000-450		
Juvenile		\$ 40,000.00	\$ 195,895.91
Leoff 1	001-000-455		
Leoff 2		\$ -	\$ 25,790.00
Noxious Weed	001-000-475		
Noxious Weed		\$ 132,000.00	\$ 247,778.17
Human Resources	001-000-480		
Human Resources		\$ 400.00	\$ 66,440.97
Community Development	001-000-510		
Community Development		\$ 182,150.00	\$ 304,790.95
Probation	001-000-520		
Probation		\$ 87,000.00	\$ 114,527.70
Prosecuting Attorney	001-000-540		
Prosecuting Attorney		\$ 174,415.00	\$ 862,809.42
Sheriff	001-000-600		
Sheriff		\$ 674,719.00	\$ 2,150,916.33
Superior Court	001-000-660		
Superior Court		\$ 21,100.00	\$ 359,108.34
Treasurer	001-000-690		
Treasurer		\$ 2,305,706.71	\$ 310,669.55
TOTAL		\$ 8,576,821.71	\$ 9,876,821.71
Beginning/Ending		<u>\$ 1,300,000.00</u>	<u>\$0.00</u>
		\$ 9,876,821.71	\$ 9,876,821.71
Difference		\$0.00	
Cash Flow Reserve		\$ 1,000,000.00	\$ 1,000,000.00

