

PEND OREILLE COUNTY
RESOLUTION NO. 2016-42

**RE: FINAL BUDGET
FOR THE YEAR 2017**

WHEREAS, the Board of County Commissioners of Pend Oreille County, Washington, sitting in regular session on this 20th day of December, 2016, has reviewed the itemized budgets for 2017, and

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

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

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

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

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

WHEREAS, the time for hearing on the preliminary budget for the year 2016 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 2016 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 2017 as follows:

See Exhibit A Attached Hereto and made a part Hereof

ADOPTED, this 20th day of December, 2016

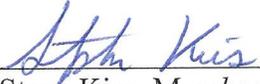
**BOARD OF COUNTY COMMISSIONERS
PEND OREILLE COUNTY, WASHINGTON**



Mike Manus, *Chair*



Karen Skoog, *Vice-Chair*



Steve Kiss, *Member*

ATTEST: 

Rhonda Cary, Clerk of the Board

**Current Expense by Department
FINAL BUDGET
2017**

	Revenues	Expenditures
Non-Departmental	\$ -	\$ 1,379,014.35
Assessor	\$ 7,500.00	\$ 336,929.00
Auditor	\$ 203,540.00	\$ 401,443.51
Board of Equalization	\$ -	\$ 5,360.00
Civil Service	\$ -	\$ 16,055.00
Clerk	\$ 104,000.00	\$ 268,376.23
Commissioner	\$ 4,843,928.00	\$ 323,296.47
Coroner	\$ 6,000.00	\$ 32,450.00
Buildings & Grounds	\$ 99,344.00	\$ 510,850.51
District Court	\$ 145,000.00	\$ 567,356.51
Election	\$ 55,600.00	\$ 119,960.78
Emergency Management	\$ 61,893.00	\$ 232,130.99
Enhanced Dispatch	\$ 101,126.00	\$ 324,375.97
Extension	\$ -	\$ 96,529.00
Guardian Ad Litem	\$ 30,000.00	\$ 50,000.00
Homeland Security	\$ 67,944.00	\$ 67,944.00
Jail	\$ 78,250.00	\$ 1,071,176.51
Juvenile	\$ 42,000.00	\$ 219,759.39
Leoff 1	\$ -	\$ 33,953.00
Noxious Weed	\$ 171,908.48	\$ 293,844.97
Human Resources	\$ 5,000.00	\$ 115,718.95
Community Development	\$ 207,925.00	\$ 373,698.40
Probation	\$ 85,000.00	\$ 127,825.58
Prosecuting Attorney	\$ 247,019.22	\$ 868,933.99
Sheriff	\$ 774,878.00	\$ 2,243,180.31
Superior Court	\$ 25,889.00	\$ 370,909.22
Treasurer	\$ 2,597,638.20	\$ 360,310.26
SUB-TOTAL	\$ 9,961,382.90	\$ 10,811,382.90
<i>Beginning/Ending</i>	\$ 850,000.00	\$ -
TOTAL	\$ 10,811,382.90	\$ 10,811,382.90
<i>Cash Flow Reserve</i>	\$ 800,000.00	\$ 800,000.00
Pass-Through Grant Fund	\$ -	\$ -

County Controlled Funds Summary 2017

BUDGET

	Est. Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Arts, Tourism & Recreation 101-000-000	\$ 46,000.00	\$ 35,000.00	\$ 35,000.00	\$ 46,000.00
Counseling 102-000-000	\$ 1,110,000.00	\$ 2,245,019.47	\$ 2,420,633.83	\$ 934,385.64
Crime Victims Compensati 103-000-000	\$ 21,000.00	\$ 7,100.00	\$ 5,584.10	\$ 22,515.90
Fair 104-000-000	\$ 33,000.00	\$ 101,000.00	\$ 104,250.00	\$ 29,750.00
Fair Reserve 104-000-060	\$ 43,150.00	\$ 45.00	\$ -	\$ 43,195.00
Law Library 105-000-000	\$ 2,954.00	\$ 3,900.00	\$ 4,300.00	\$ 2,554.00
Park 110-000-000	\$ 80,000.00	\$ 291,500.00	\$ 328,418.03	\$ 43,081.97
Paths & Trails 111-000-000	\$ 131,000.00	\$ 8,100.00	\$ 138,000.00	\$ 1,100.00
Road 112-000-000	\$ 1,200,000.00	\$ 7,880,742.00	\$ 8,446,477.45	\$ 634,264.55
Veteran's Assistance 114-000-000	\$ 60,000.00	\$ 13,207.00	\$ 16,500.00	\$ 56,707.00
Real Estate & Prop Tax Ac 115-000-000	\$ 75,000.00	\$ 10,200.00	\$ 45,000.00	\$ 40,200.00
Timber Sales 116-000-000	\$ 140,000.00	\$ 35,000.00	\$ 10,000.00	\$ 165,000.00
Treasurer's O&M 118-000-000	\$ 32,353.00	\$ 23,010.00	\$ 25,500.00	\$ 29,863.00
Auditor's O&M 119-000-000	\$ 119,000.00	\$ 50,500.00	\$ 54,746.25	\$ 114,753.75
Election Reserve 121-000-000	\$ -	\$ -	\$ -	\$ -
Trial Court Improvement 123-000-000	\$ 90,000.00	\$ 14,500.00	\$ 22,500.00	\$ 82,000.00
Emergency 911 Communi 127-000-000	\$ 25,000.00	\$ 617,138.00	\$ 617,138.00	\$ 25,000.00
Extension Education 128-000-000	\$ 8,500.00	\$ 1,550.00	\$ 7,550.00	\$ 2,500.00
Growth Management 130-000-000	\$ 18,000.00	\$ 79,276.46	\$ 83,831.50	\$ 13,444.96
Low Income Housing 131-000-000	\$ 14,000.00	\$ 15,000.00	\$ 15,000.00	\$ 14,000.00
Homeless Program 132-000-000	\$ 2,500.00	\$ 82,500.00	\$ 80,000.00	\$ 5,000.00
Public Facilities 134-000-000	\$ 210,000.00	\$ 140,000.00	\$ 123,632.44	\$ 226,367.56
Bond Fund 201-000-000	\$ -	\$ 73,528.27	\$ 73,528.27	
Capital Projects 301-000-040	\$ 124,000.00	\$ 120,000.00	\$ 7,500.00	\$ 236,500.00
Solid Waste 463-000-000	\$ 50,000.00	\$ 1,206,244.00	\$ 1,175,957.93	\$ 80,286.07
County Insurance 501-000-000	\$ 269,595.00	\$ 350,525.00	\$ 349,525.00	\$ 270,595.00
Equipment R&R 502-000-000	\$ 700,000.00	\$ 1,965,910.00	\$ 2,338,500.00	\$ 327,410.00
Unemployment Compensa 504-000-000	\$ 220,000.00	\$ 10,000.00	\$ 10,000.00	\$ 220,000.00
IT Fund 505-000-000	\$ 115,000.00	\$ 819,104.89	\$ 620,835.35	\$ 313,269.54
TOTAL	\$ 4,940,052.00	\$ 16,199,600.09	\$ 17,159,908.15	\$ 3,979,743.94
		\$21,139,652.09	\$21,139,652.09	