PEND OREILLE COUNTY
RESOLUTION NO. 2019-40

RE: FINAL BUDGET
FOR THE YEAR 2020

WHEREAS, the Board of County Commissioners of Pend Oreille County, Washington, sitting in regular session on this 17th day of December, 2019, has reviewed the itemized budgets for 2020, 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 2020 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 2020 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 2020 as follows:

See Exhibit A Attached Hereto and made a part Hereof

ADOPTED, this ~~17th~~ 23rd day of December, 2019

BOARD OF COUNTY COMMISSIONERS
PEND OREILLE COUNTY, WASHINGTON

Absent
Karen Skoog, *Chair*

Mike Manus, *Vice-Chair*

Steve Kiss, *Member*

ATTEST: Crystal Zieske
Crystal Zieske, Clerk of the Board

Current Expense by Department
FINAL BUDGET
2020

	Revenues	Expenditures
Non-Departmental	$ -	$ 1,482,160.28
Assessor	$ 14,000.00	$ 363,159.38
Auditor	$ 222,805.00	$ 458,185.71
Board of Equalization	$ -	$ 5,530.00
Civil Service	$ 500.00	$ 15,751.22
Clerk	$ 95,850.00	$ 304,364.80
Commissioner	$ 5,617,846.00	$ 319,516.11
Coroner	$ 6,000.00	$ 38,950.00
Buildings & Grounds	$ 50,836.89	$ 464,453.02
District Court	$ 104,330.00	$ 675,166.80
Election	$ 88,000.00	$ 169,518.99
Emergency Management	$ 53,500.00	$ 274,140.29
Enhanced Dispatch	$ 114,547.00	$ 349,584.80
Extension	$ -	$ 115,677.00
Guardian Ad Litem	$ 41,530.00	$ 61,530.00
Homeland Security	$ 92,272.00	$ 92,272.00
Jail	$ 120,400.00	$ 1,081,711.54
Juvenile	$ -	$ 195,265.13
Leoff 1	$ -	$ 10,100.00
Noxious Weed	$ 205,900.00	$ 418,647.11
Human Resources	$ 4,100.00	$ 149,171.60
Community Development	$ 285,425.00	$ 427,033.67
Probation	$ 55,000.00	$ 121,943.72
Prosecuting Attorney	$ 264,869.00	$ 1,026,167.84
Sheriff	$ 399,620.00	$ 2,127,929.18
Superior Court	$ 19,545.00	$ 252,080.46
Treasurer	$ 2,772,365.97	$ 329,231.21
SUB-TOTAL	$ 10,629,241.86	$ 11,329,241.86
Beginning/Ending	$ 700,000.00	$ -
TOTAL	**$ 11,329,241.86**	**$ 11,329,241.86**
Cash Flow Reserve	$ 1,000,000.00	$ 1,000,000.00
GRAND TOTAL	**$ 12,329,241.86**	**$ 12,329,241.86**

County Controlled Funds
FINAL BUDGET
2020

	Est. Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Arts, Tourism & Recreation	$ 100,000.00	$ 36,000.00	$ 36,000.00	$ 100,000.00
Counseling	$ 1,500,000.00	$ 3,405,944.00	$ 3,505,944.00	$ 1,400,000.00
Crime Victims Compensation	$ 40,000.00	$ 10,000.00	$ 6,574.62	$ 43,425.38
Fair	$ 25,000.00	$ 94,820.00	$ 119,820.00	$ -
Fair Reserve	$ 44,000.00	$ -	$ 44,000.00	$ -
Law Library	$ 3,500.00	$ 3,500.00	$ 1,500.00	$ 5,500.00
Park	$ 28,000.00	$ 51,500.00	$ 63,418.64	$ 16,081.36
Paths & Trails	$ 80,250.00	$ 9,000.00	$ -	$ 89,250.00
Road	$ 750,000.00	$ 8,029,257.60	$ 8,254,291.70	$ 524,965.90
Veteran's Assistance	$ 66,000.00	$ 14,509.00	$ 19,500.00	$ 61,009.00
Real Estate & Prop Tax A	$ 116,000.00	$ 13,200.00	$ 55,000.00	$ 74,200.00
Timber Sales	$ 180,000.00	$ -	$ 2,700.00	$ 177,300.00
Treasurer's O&M	$ 90,000.00	$ 25,000.00	$ 50,365.73	$ 64,634.27
Auditor's O&M	$ 120,000.00	$ 53,200.00	$ 80,500.00	$ 92,700.00
Election Reserve	$ 15,000.00	$ 60,000.00	$ 75,000.00	$ -
Trial Court Improvement	$ 75,000.00	$ 19,900.00	$ 40,000.00	$ 54,900.00
Emergency 911 Communication	$ 25,000.00	$ 633,187.00	$ 633,187.00	$ 25,000.00
Extension Education	$ 6,430.00	$ -	$ 1,000.00	$ 5,430.00
Growth Management	$ 7,500.00	$ 120,000.00	$ 120,000.00	$ 7,500.00
Low Income Housing	$ 13,000.00	$ 20,000.00	$ 20,000.00	$ 13,000.00
Homeless Program	$ 93,000.00	$ 120,000.00	$ 100,000.00	$ 113,000.00
Public Facilities	$ 285,000.00	$ 150,000.00	$ 114,400.00	$ 320,600.00
Bond Fund	$ -	$ -	$ -	$ -
Capital Projects	$ 390,000.00	$ 180,000.00	$ 443,000.00	$ 127,000.00
Solid Waste	$ 50,000.00	$ 1,325,400.00	$ 1,247,391.65	$ 128,008.35
Risk Management	$ 328,250.00	$ 440,035.00	$ 532,275.00	$ 236,010.00
Equipment R&R	$ 1,200,000.00	$ 2,330,015.00	$ 2,220,710.94	$ 1,309,304.06
Unemployment Compensation	$ 200,000.00	$ 25,000.00	$ 25,000.00	$ 200,000.00
IT Fund	$ 400,000.00	$ 830,200.00	$ 1,003,601.29	$ 226,598.71
SUB-TOTAL	$ 6,230,930.00	$ 17,999,667.60	$ 18,815,180.57	$ 5,415,417.03
TOTAL	$24,230,597.60		$24,230,597.60	

PEND OREILLE COUNTY
ALL FUNDS -FINAL BUDGET SUMMARY
2020

	Beginning Balance	Revenues	Expenditures	Ending Balance
Current Expense General Fund	$ 700,000.00	$ 10,629,241.86	$ 11,329,241.86	$ -
Arts, Tourism & Recreation	$ 100,000.00	$ 36,000.00	$ 36,000.00	$ 100,000.00
Counseling	$ 1,500,000.00	$ 3,405,944.00	$ 3,505,944.00	$ 1,400,000.00
Crime Victims Compensation	$ 40,000.00	$ 10,000.00	$ 6,574.62	$ 43,425.38
Fair	$ 25,000.00	$ 94,820.00	$ 119,820.00	$ -
Fair Reserve	$ 44,000.00	$ -	$ 44,000.00	$ -
Law Library	$ 3,500.00	$ 3,500.00	$ 1,500.00	$ 5,500.00
Park	$ 28,000.00	$ 51,500.00	$ 63,418.64	$ 16,081.36
Paths & Trails	$ 80,250.00	$ 9,000.00	$ -	$ 89,250.00
Road	$ 750,000.00	$ 8,029,257.60	$ 8,254,291.70	$ 524,965.90
Veteran's Assistance	$ 66,000.00	$ 14,509.00	$ 19,500.00	$ 61,009.00
Real Estate & Prop Tax A	$ 116,000.00	$ 13,200.00	$ 55,000.00	$ 74,200.00
Timber Sales	$ 180,000.00	$ -	$ 2,700.00	$ 177,300.00
Treasurer's O&M	$ 90,000.00	$ 25,000.00	$ 50,365.73	$ 64,634.27
Auditor's O&M	$ 120,000.00	$ 53,200.00	$ 80,500.00	$ 92,700.00
Election Reserve	$ 15,000.00	$ 60,000.00	$ 75,000.00	$ -
Trial Court Improvement	$ 75,000.00	$ 19,900.00	$ 40,000.00	$ 54,900.00
Emergency 911 Communication	$ 25,000.00	$ 633,187.00	$ 633,187.00	$ 25,000.00
Extension Education	$ 6,430.00	$ -	$ 1,000.00	$ 5,430.00
Growth Management	$ 7,500.00	$ 120,000.00	$ 120,000.00	$ 7,500.00
Low Income Housing	$ 13,000.00	$ 20,000.00	$ 20,000.00	$ 13,000.00
Homeless Program	$ 93,000.00	$ 120,000.00	$ 100,000.00	$ 113,000.00
Public Facilities	$ 285,000.00	$ 150,000.00	$ 114,400.00	$ 320,600.00
Capital Projects	$ 390,000.00	$ 180,000.00	$ 443,000.00	$ 127,000.00
Solid Waste	$ 50,000.00	$ 1,325,400.00	$ 1,247,391.65	$ 128,008.35
Risk Management	$ 328,250.00	$ 440,035.00	$ 532,275.00	$ 236,010.00
Equipment R&R	$ 1,200,000.00	$ 2,330,015.00	$ 2,220,710.94	$ 1,309,304.06
Unemployment Compensation	$ 200,000.00	$ 25,000.00	$ 25,000.00	$ 200,000.00
IT Fund	$ 400,000.00	$ 830,200.00	$ 1,003,601.29	$ 226,598.71
SUB-TOTAL	**$ 6,930,930.00**	**$ 28,628,909.46**	**$ 30,144,422.43**	**$ 5,415,417.03**
TOTAL	**$35,559,839.46**		**$35,559,839.46**	