

RESOLUTION

BEFORE THE BOARD OF COMMISSIONERS OF BENTON COUNTY, WASHINGTON:

IN THE MATTER OF RE-ADOPTING THE FINAL 2019 - 2020 BENTON COUNTY BUDGETS

WHEREAS, on November 20, 2018 the Board of County Commissioners approved a biennial budget for the calendar year 2019 and 2020 via resolution 2018-858; and

WHEREAS, there are no supplemental appropriations to the 2019-2020 Benton County budget; and

WHEREAS, the Board of County Commissioners approved various budget adjustment in the form of line item transfers, which reallocates appropriations within the same fund, to the 2019-2020 Benton County budget; and

WHEREAS, Benton County terminated 2 Work Crew contracts starting January 1, 2019. The appropriated Benton County budget in the amount of \$558,886 transferred from Current Expense, Department 120 Sheriff Custody, to Department 115 Non-Departmental at the execution of the 2019 – 2020 budget, Resolution 2018-858, and is reflected in Current Expense Budget Expenditures detailed attachments; and

WHEREAS, the County Road Administration Board (CRAB) requires a one year road program and budget adopted each year in order to be eligible for CRAB funding; and

WHEREAS, the one year road program was adopted on November 19, 2019; and

WHEREAS, after notice given pursuant to RCW 36.40 et. seq. the first public hearing for the purpose of re-adopting the 2019 - 2020 budgets was held on November 5, 2019 for the purpose of fixing the final budgets; **NOW THEREFORE**,

BE IT RESOLVED, the 2019 – 2020 Benton County budgets are herein re-adopted by the Board of Benton County Commissioners at the following levels:

- Agency expenses (0000's) – category level within each department.
- Salary (1000's) – category level within each department, however, line item transfers to or from overtime, temporary help, and holiday pay will need Board approval.
- Benefits (2000's) – category level within each department, however, employee payroll benefits such as social security, retirement, family medical leave, and medical insurance cannot be used for employee benefits such as uniforms, uniform accessories, and uniform laundry without Board approval.
- Supplies (3000's) – category level within each department.
- Other services and charges (4000's) – category level within each department.
- Intergovernmental services (5000's) – category level within each department.
- Capital outlays (6000's) – category level within each department.
- Interfund payments (9000's) – line item level within each department.

BE IT FURTHER RESOLVED, line item transfers between categories within each department, with the exception of transfers between 3000's (computer replacement, non-replacement computers, and computer software are excluded) and 4000's (line items assessed by other intergovernmental type services including but not limited to; Bi-Pin, Secomm, EDC 800 Mhz User Fees and System Upgrades, Washington State Patrol, Cities and Ports are excluded), will need Board approval; and

BE IT FURTHER RESOLVED, line item transfers from other categories, that are meant to create a new position in the 1000's and 2000's, are to be brought before the Board of Commissioners under scheduled business for discussion; and

BE IT FURTHER RESOLVED, each department is required to account for expenditures and revenues within the BARS-assigned account numbers including the prime and base sub-field, element and sub-element field, and object and sub-object field as detailed by each departmental budget; and

BE IT FURTHER RESOLVED per the detailed attachments to this resolution, the Benton County budgets for 2019 - 2020 are hereby re-adopted:

Total Current Expense Revenues	\$129,627,675
Total Current Expense Expenditures	\$130,572,526
To Balance	\$ 944,851
Total Road Fund Revenues	\$ 27,810,679
Total Road Fund Expenditures	\$ 32,992,315
To Balance	\$ 5,181,636
Total Other Funds Revenues	\$100,839,548
Total Other Funds Expenditures	\$166,733,282
To Balance	\$ 65,893,734
Total Revenues	\$258,277,902
Total Expenditures	\$330,298,123
To Balance	\$ 72,020,221

Dated this day of, 20

Chairman of the Board

Chairman Pro-Tem

Member

Attest:
Clerk of the Board

Constituting the Board of County
Commissioners of Benton County,
Washington

BENTON COUNTY, WASHINGTON
 2019-2020 Current Expense Budget
 Revenues, Expenditures and Fund Balance
 October 30, 2019 @ 1pm

	2017/18 Adopted Budget	2019/20 Adjusted Baseline	Final Revision	2019/20 Final Budget
Estimated Begining Fund Balance	\$7,500,000	\$8,385,000	\$ -	\$ 8,385,000
Revenues:				
Real and Personal Property Taxes	43,953,166	46,518,474	(470,858)	46,047,616
Administrative Refunds	102,900	97,428	-	97,428
Diverted Road Taxes	1,152,840	1,222,921	-	1,222,921
Retail Sales and Use Taxes	19,560,000	20,500,000	859,000	21,359,000
Retail Sales and Use Taxes-Criminal Justice	2,164,000	2,300,000	96,000	2,396,000
Other Taxes	682,949	556,500	(130,000)	426,500
Licenses and Permits	219,815	192,180	(150)	192,030
Intergovernmental Revenues	9,772,380	10,714,195	(402,367)	10,311,828
Charges for Services	33,664,974	37,881,470	(1,655,197)	36,226,273
Fines and Forfeitures	6,231,275	5,419,160	(114,700)	5,304,460
Miscellaneous Revenues	2,971,101	4,765,332	(827,710)	3,937,622
Other Financing Sources	2,362,823	2,240,119	(134,122)	2,105,997
Total Revenues	122,838,223	132,407,779	(2,780,104)	129,627,675
Expenditures:				
Assessor	4,689,280	4,963,717	-	4,963,717
Auditor	3,860,267	3,992,072	-	3,992,072
Board of Equalization	76,793	75,164	5,000	80,164
Civil Service	120,566	121,537	-	121,537
Clerk	5,027,003	4,962,038	-	4,962,038
Commissioners	2,444,704	2,885,633	-	2,885,633
Co-Operative Extension	615,266	613,648	4,100	617,748
Coroner	819,779	834,141	13,124	847,265
Facilities	4,469,988	5,325,151	96,600	5,421,751
District Court	6,769,235	7,326,857	290,722	7,617,579
LEOFF	435,000	435,000	-	435,000
Non-Departmental	9,775,763	11,250,747	373,513	11,624,260
Planning	1,549,839	1,812,035	-	1,812,035
Prosecuting Attorney	9,919,910	10,781,023	22,730	10,803,753
Sheriff-Administration	2,264,863	2,509,349	2,200	2,511,549
Sheriff-C & R	1,965,181	1,853,058	-	1,853,058
Sheriff-Custody	34,144,952	36,112,139	2,200	36,114,339
Sheriff-Patrol	15,637,376	14,921,333	12,200	14,933,533
Superior Court	5,505,455	5,715,915	-	5,715,915
Treasurer	2,687,205	2,616,129	-	2,616,129
Sheriff-Traffic Control	1,152,840	1,222,921	-	1,222,921
Parks	461,188	482,438	-	482,438
Human Resources	603,446	746,045	1,800	747,845
TB Hospital	140,850	140,850	-	140,850
GIS	802,911	661,611	-	661,611
Office of Public Defense	6,270,986	6,673,271	441	6,673,712
Animal Control	439,974	464,206	-	464,206
Adult & Juvenile Drug Court	247,734	249,868	-	249,868
Total Expenditures	122,898,354	129,747,896	824,630	130,572,526
Net Increase/(Decrease) to Fund Balance	(60,131)	2,659,883	(3,604,734)	(944,851)
Estimated Ending Fund Balance	\$7,439,869	\$11,044,883	\$ (3,604,734)	\$ 7,440,149

BENTON COUNTY, WASHINGTON

Consolidated Budget

For Years January 1, 2019 through December 31, 2020

Wednesday, October 30, 2019

Fund	Fund Number	Estimated		Transfer		Total Funds Available	Expenditures	Transfer to Active Funds	Estimated	
		Beginning Cash 01/01/2019	Taxes	Revenues	from Active Funds				to Active Funds	Ending Cash 12/31/2020
Current Expense	0000-101	\$ 8,385,000	\$ 47,367,965	\$ 80,153,713	\$ 2,105,997	\$ 138,012,675	\$ 124,102,254	\$ 6,470,272	\$ 7,440,149	
County Road	0101-101	7,600,000	11,930,917	10,441,762	5,438,000	55,410,679	32,992,315	-	2,418,364	
CRMP	0101-102	2,171,000	-	1,391,000	-	3,562,000	-	3,481,000	81,000	
Flood Control	0105-101	80	-	2,030	-	2,110	-	2,000	110	
Veterans' Assistance	0104-101	793,000	461,107	4,000	-	1,258,107	600,440	-	657,667	
Auditor's O&M	0106-101	200,000	-	273,000	-	473,000	473,000	-	(0)	
Benton County Human Services	0107-101	881,000	1,020,148	-	-	1,901,148	952,504	-	948,644	
Human Services	0108-101	6,680,000	-	5,573,645	-	12,253,645	12,253,645	-	-	
Treasurer's Investment Pool	0109-101	520,000	-	276,200	-	796,200	281,145	-	515,055	
Park Development	0110-102	472,986	-	41,800	-	514,786	265,000	94,820	154,966	
Election Reserve	0111-101	637,000	-	1,235,000	551,000	2,423,000	2,422,718	-	282	
Treasurer's O&M	0112-101	398,000	-	252,550	-	650,550	650,517	-	33	
Paths & Trails Reserve	0114-101	90,000	-	30,250	-	120,250	300	105,000	14,950	
Juvenile Center	0115-101	1,100,000	-	7,249,699	7,259,953	15,609,632	15,195,460	-	414,172	
Humane Benevolence	0116-101	1,127,700	-	1,222,758	-	2,350,458	1,246,395	-	1,104,063	
Crime Victim Compensation	0120-101	60,522	-	490,828	-	551,350	522,893	-	28,457	
Fairgrounds O&M	0124-101	792,445	-	611,000	150,000	1,553,445	1,341,311	-	212,134	
Sheriff Investigative	0126-101	160,000	-	55,700	-	215,700	145,614	-	70,086	
Boating Safety & Patrol	0127-101	95,000	-	146,300	-	241,300	135,274	-	106,026	
Treasurer's Service Fund	0128-101	4,600	-	2,500	-	7,100	3,705	-	3,395	
REET Technology	0129-101	233,000	-	74,900	-	309,900	-	-	309,900	
1/4% Real Estate Excise Tax	0130-101	1,513,988	-	977,110	-	2,491,098	965,000	315,147	1,210,951	
Probation Assessment	0131-101	13,000	-	796,691	-	809,691	808,216	-	1,475	
Central Services Replacement	0132-101	2,014,956	-	1,290,701	-	3,305,657	1,022,800	-	2,282,857	
1/10% CJ Jail-Inventile	0133-101	15,120,338	-	9,007,346	-	24,127,684	5,922,650	3,868,486	14,336,548	
Noxious Weed	0134-101	-	-	-	-	-	-	-	-	
Sustainable Development	0135-101	385,696	-	903,570	-	1,289,266	1,287,676	-	1,590	
Courthouse Facilitator	0136-101	90,000	-	73,200	-	163,200	63,500	-	99,700	
Family Services	0138-101	19,458	-	65,603	-	83,061	83,061	-	-	
Family Services Superior Court	0140-101	20,000	-	41,000	-	61,000	-	40,000	21,000	
Sheriff Equipment Purchase &	0141-101	661,247	-	554,263	-	1,215,510	1,215,510	-	-	
Jail Depreciation Reserve	0142-101	963,655	-	2,700	536,600	1,502,955	1,253,005	-	249,950	
Distressed County Tax Credit	0143-101	-	-	-	-	-	-	-	-	
Rural County Capital Fund	0144-101	15,202,436	-	9,314,126	-	24,516,562	21,786,428	2,730,134	-	

BENTON COUNTY, WASHINGTON

Consolidated Budget

For Years January 1, 2017 through December 31, 2018

Wednesday, October 30, 2019

Fund	Fund Number	Estimated Beginning Cash 01/01/2019	Taxes	Revenues	Transfer from Active Funds	Total Funds Available	Expenditures	Transfer to Active Funds	Estimated Ending Cash 12/31/2020
Clerk's Collection	0146-101	\$ 1,600,000	\$ -	\$ 767,100	\$ -	\$ -	2,367,100	1,322,631	\$ 1,044,469
Public Safety Tax	0148-101	18,710,160	-	15,787,200	-	-	34,497,360	21,828,550	12,668,810
Protective Inspection Services	0149-101	1,591,055	-	2,022,978	16,982	16,982	3,631,015	1,827,755	1,803,260
Pest Board	0150-101	101,182	-	203,664	-	-	304,846	304,846	-
Work Crew Replacement	0151-101	280,000	-	40,820	-	-	320,820	-	320,820
State Housing Income	0152-101	704,300	-	360,000	-	-	1,064,300	971,600	92,700
VIT Impact	0153-101	7,067,989	-	1,600,000	-	-	8,667,989	665,000	7,761,235
Homeless Housing	0154-101	1,800,000	-	2,412,600	-	-	4,212,600	3,515,700	696,900
Solid Waste Collection	0155-101	750,000	-	847,812	-	-	1,597,812	1,339,921	257,891
Trial Court Improvement	0156-101	665,650	-	317,000	-	-	982,650	850,000	132,650
Historical Preservation	0157-101	159,022	-	75,690	-	-	234,712	100,000	134,712
Domestic Violence Assessment	0158-101	5,832	-	4,516	-	-	10,348	6,900	3,448
CRID #11 & #12	0270-201	21,500	-	16,850	-	-	38,350	-	38,350
CRID #15	0271-201	75,000	-	53,200	-	-	128,200	-	128,200
CRID #16	0272-201	18,000	-	9,700	-	-	27,700	-	27,700
CRID #21 Construction	0273-201	2,000	-	158,100	-	-	160,100	152,582	7,518
Health Building Bond	0298-201	15,872	-	632,400	315,147	315,147	963,419	947,547	15,872
Justice Center Bond	0299-201	4,033,500	-	-	-	-	4,033,500	4,033,500	-
Detox Center Construction	0303-401	18,000	-	380	-	-	18,380	17,701	679
Capital Projects	0305-101	23,980,000	-	507,000	974,954	974,954	25,461,954	23,480,000	1,981,954
CRID #21 Construction	0373-401	-	-	-	-	-	-	-	-
Equipment Rental & Revolving	0501-101	2,500,000	-	7,452,000	-	-	9,952,000	7,165,148	2,786,852
Central Services	0502-101	1,198,922	-	6,626,994	-	-	7,825,916	6,376,633	1,249,283
Workman's Compensation	0503-101	3,000,000	-	2,161,771	-	-	5,161,771	3,647,192	1,514,579
Insurance Management	0504-101	2,000,000	-	4,134,143	-	-	6,134,143	4,799,679	1,334,464
Accumulated Leave	0505-101	1,531,667	-	1,404,289	-	-	2,935,956	1,404,289	1,531,667
GRAND TOTALS		\$140,237,758	\$60,780,137	\$180,149,152	\$17,348,613	\$398,515,660	\$312,949,510	\$17,348,613	\$68,217,537