

RESOLUTION

BEFORE THE BOARD OF COMMISSIONERS OF BENTON COUNTY, WASHINGTON:

IN THE MATTER OF RE-ADOPTING THE 2013 – 2014 BENTON COUNTY BUDGET

WHEREAS, on December 18, 2012, the Board of Commissioners approved a biennial budget for calendar years 2013 and 2014 via Resolution 2012-868; and

WHEREAS, on June 4, 2013, the Board of Commissioners approved a supplemental appropriation in the amount of \$1,700,000 to the 2013 – 2014 County Road Improvement District No. 21 Construction Fund's biennium budget (Fund Number 0373-401) via Resolution 2013-428; and

WHEREAS, on October 1, 2013, the Board of Commissioners approved a supplemental appropriation in the amount of \$248,427 to the 2013 – 2014 Current Expense Fund's biennium budget (Fund Number 0000-101) via Resolution 2013-708 and Resolution 2013-709; and

WHEREAS, there are no other supplemental appropriations to the 2013 – 2014 Benton County budget; and

WHEREAS, the Board of Commissioners approved various budget adjustments in the form of line item transfers, which reallocates appropriations within the same fund, to the 2013 – 2014 Benton County budget; and

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

WHEREAS, the one year road program was adopted November 5, 2013; and

WHEREAS, after notice given pursuant to RCW 36.40 et. seq. the first public hearing for the purpose of re-adopting the 2013 – 2014 Benton County budget was held on November 19, 2013; **NOW THEREFORE**,

BE IT RESOLVED, the 2013 – 2014 Benton County budget is herein re-adopted by the Board of County Commissioners at the line item level for the agency expenses (0000's), salaries & wages (1000's), benefits (2000's), supplies (3000's), other services and charges (4000's), intergovernmental services (5000's), and capital outlay (6000's), excluding County Road (Fund No. 0101-101) and Equipment Rental & Revolving (Fund No. 0501-101), which are adopted at the category level; 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 unit and sub-unit field as detailed by each departmental budget; and

BE IT FURTHER RESOLVED per the detailed attachments to this resolution, the 2013 – 2014 Benton County budget is hereby re-adopted:

Total Current Expense Revenues	\$113,808,855
Total Current Expense Expenditures	\$113,885,193
To Balance	\$ 76,338
Total Road Fund Revenues	\$ 29,584,827
Total Road Fund Expenditures	\$ 31,216,720
To Balance	\$ 1,631,893
Total Other Funds Revenues	\$ 91,638,526
Total Other Funds Expenditures	\$121,091,772
To Balance	\$ 29,453,246
Total Revenues	\$235,032,208
Total Expenditures	\$266,193,685
To Balance	\$ 31,161,477

Dated this day of, 20

Chairman of the Board

Chairman Pro-Tem

Member

**Constituting the Board of
County Commissioners of
Benton County, Washington**

Attest:.....
Clerk of the Board

BENTON COUNTY, WASHINGTON
 2013 - 2014 Current Expense Budget - Final
 Revenues, Expenditures and Fund Balance
 November 4, 2013

	2011-2012 Supplemented Budget*	2013-2014 Initial Requested	2013-2014 Adopted Budget	2013-2014 Budget Adjustments	2013-2014 Adjusted Budget	2013-2014 Versus 2011-2012
Estimated Beginning Fund Balance	\$7,100,000	\$7,300,000	\$7,300,000	\$0	\$7,300,000	
Revenues:						
Real and Personal Property Taxes	\$35,049,656	\$38,198,578	\$38,198,578	\$0	\$38,198,578	9.0%
Admin Refunds & Refund Levy Transfers	489,772	60,000	60,000	0	60,000	(87.7%)
Diverted Road Taxes	1,004,314	1,051,073	1,051,073	0	1,051,073	4.7%
Retail Sales and Use Taxes	14,200,000	16,288,764	16,288,764	0	16,288,764	14.7%
Retail Sales and Use Taxes-Criminal Justice	1,708,000	1,833,644	1,833,644	0	1,833,644	7.4%
Other Taxes	728,400	808,500	808,500	0	808,500	11.0%
Licenses and Permits	96,000	136,975	136,975	0	136,975	42.7%
Intergovernmental Revenues	8,312,924	8,265,717	8,265,717	248,004	8,513,721	2.4%
Charges for Services	34,841,239	32,641,036	32,641,036	0	32,641,036	(6.3%)
Fines and Forfeitures	7,464,201	7,188,195	7,188,195	0	7,188,195	(3.7%)
Miscellaneous Revenues	4,117,188	3,209,388	3,209,388	0	3,209,388	(22.0%)
Other Financing Sources	\$4,030,564	\$3,878,558	\$3,878,558	\$423	\$3,878,981	(3.8%)
Total Revenues	\$112,042,258	\$113,560,428	\$113,560,428	\$248,427	\$113,808,855	1.6%
Expenditures:						
Assessor	\$4,379,146	\$4,471,786	\$4,467,156	\$0	\$4,467,156	2.0%
Auditor	3,153,776	3,166,389	3,195,456	0	3,195,456	1.3%
Board of Equalization	79,458	80,679	80,753	0	80,753	1.6%
Civil Service	168,617	151,289	113,659	0	113,659	(32.6%)
Clerk	4,246,247	4,365,211	4,332,461	97,374	4,429,835	4.3%
Commissioners	2,306,528	2,588,147	2,378,069	(8,408)	2,369,661	2.7%
WSU Extension	557,016	571,145	565,103	0	565,103	1.5%
Coroner	698,217	733,875	729,826	0	729,826	4.5%
Facilities	4,206,393	4,180,971	4,043,901	0	4,043,901	(3.9%)
District Court	6,235,924	6,439,729	6,378,133	0	6,378,133	2.3%
LEOFF 1	438,664	504,402	471,000	0	471,000	7.4%
Non-Departmental	9,790,634	10,231,040	10,412,878	(97,374)	10,315,504	5.4%
Planning	1,412,212	1,486,302	1,481,080	0	1,481,080	4.9%
Prosecuting Attorney	8,521,094	8,785,048	8,772,735	112,211	8,884,946	4.3%
Sheriff Administration	1,804,591	1,921,765	1,926,836	0	1,926,836	6.8%
Sheriff C & R	1,072,847	1,228,509	1,229,043	0	1,229,043	14.6%
Sheriff Custody	32,775,345	33,786,779	32,863,053	(253,929)	32,609,124	(0.5%)
Sheriff Patrol	13,679,354	14,642,183	13,928,413	390,145	14,318,558	4.7%
Superior Court	4,830,614	5,316,013	4,870,732	0	4,870,732	0.8%
Treasurer	2,507,604	2,588,107	2,638,698	0	2,638,698	5.2%
Sheriff-Traffic Control	962,307	1,037,678	1,051,073	0	1,051,073	9.2%
Parks	466,232	380,619	378,710	0	378,710	(18.8%)
Personnel	563,959	541,802	541,270	8,408	549,678	(2.5%)
TB Hospital	140,850	140,850	140,850	0	140,850	0.0%
GIS	641,367	673,264	670,914	0	670,914	4.6%
Office of Public Defense	4,878,499	5,246,342	5,084,139	0	5,084,139	4.2%
Animal Control	413,851	457,217	448,167	1,197	449,364	8.6%
Adult & Juvenile Drug Court	\$404,170	\$462,226	\$442,658	(\$1,197)	\$441,461	9.2%
Total Expenditures	\$111,335,516	\$116,179,367	\$113,636,766	\$248,427	\$113,885,193	2.3%
Net Increase/(Decrease) to Fund Balance	\$706,742	(\$2,618,939)	(\$76,338)	\$0	(\$76,338)	
Estimated Ending Fund Balance	\$7,806,742	\$4,681,061	\$7,223,662	\$0	\$7,223,662	

*Original budget plus supplements through 6/30/12. Adjustments were made to revenues and expenditures in order to accurately compare 2011-2012 versus 2013-2014.

BENTON COUNTY, WASHINGTON
Consolidated Budget
For Period January 1, 2013 through December 31, 2014
November 4, 2013

Fund	Fund Number	Estimated Beginning Fund Balance 1/1/13	Taxes	Revenues	Transfer from Active Funds	Total Funds Available	Expenditures (other than transfers)	Transfer to Active Funds	Estimated Ending Fund Balance 12/31/14
Current Expense	0000-101	\$7,300,000	\$39,249,651	\$70,683,646	\$3,875,558	\$121,108,855	106,227,263	7,657,930	\$7,223,662
County Road	0101-101	1,631,893	10,699,300	16,752,796	2,132,731	31,216,720	31,216,720	0	0
County Road Improvement	0101-102	1,110,000	0	1,571,000	0	2,681,000	0	1,965,000	716,000
Flood Control	0103-101	58,644	0	2,150	0	60,794	0	60,794	0
Veterans' Assistance	0104-101	140,000	330,600	6,500	0	477,100	328,763	0	148,337
Auditor's O&M	0106-101	453,769	0	360,000	0	813,769	813,769	0	0
Human Services	0108-101	4,300,000	696,000	17,577,030	6,200	22,579,230	21,685,513	66,000	827,717
Treasurer's Investment Pool	0109-101	20,000	0	74,027	0	94,027	93,386	0	641
Park Development	0110-102	306,000	0	56,400	0	362,400	362,400	0	0
Election Reserve	0111-101	1,262,004	0	848,775	267,696	2,378,475	1,881,079	0	497,396
Treasurer's O&M	0112-101	150,783	0	274,500	0	425,283	345,462	0	79,821
Paths & Trails Reserve	0114-101	63,750	0	30,131	0	93,881	0	93,881	0
Juvenile Center	0115-101	1,122,244	0	7,183,343	7,661,127	15,966,714	15,666,908	0	299,806
Inmate Benevolence	0116-101	300,000	0	1,385,394	0	1,685,394	1,298,480	0	386,914
Juvenile Kitchen	0117-101	Moved to Juvenile Center 0115-101 Dept. 175							
Crime Victim Comp	0120-101	200,379	0	504,148	0	704,527	631,713	0	72,814
Fairgrounds Improvements	0123-101	Moved to Fairgrounds Operating Budget 0124-101							
Fairgrounds Operating Budget	0124-101	782,000	0	555,098	930,000	2,267,098	2,130,531	0	136,567
Sheriff Investigative	0126-101	170,000	0	20,000	0	190,000	137,590	0	52,410
Canine/Boat Patrol	0127-101	95,500	0	177,500	0	273,000	264,248	0	8,752
Treasurer Service Fund	0128-101	705	0	705	0	1,410	705	0	705
REET Technology	0129-101	80,000	0	0	0	80,000	80,000	0	0
1/4% Real Estate Excise Tax	0130-101	1,450,000	0	600,000	0	2,050,000	0	1,127,250	922,750
Probation Assessment	0131-101	529,454	0	1,104,930	0	1,634,384	1,218,614	0	415,770
Central Services Cmptr Replace	0132-101	1,599,900	0	600,513	0	2,200,413	0	1,022,800	1,177,613
1/10% CJ Jail-Juvenile	0133-101	8,600,000	0	6,240,000	0	14,840,000	200,000	4,785,278	9,854,722
Noxious Weed Control	0134-101	0	0	504,600	0	504,600	451,388	0	53,212
Sustainable Development	0135-101	504,489	0	140,000	0	644,489	428,544	0	215,945
Courthouse Facilitator	0136-101	35,000	0	120,900	0	155,900	148,109	0	7,791
Family Services	0138-101	30,000	0	57,420	0	87,420	87,420	0	0
Family Services Superior Court	0140-101	22,000	0	20,000	0	42,000	0	40,000	2,000
Jail Depreciation Reserve	0142-101	953,873	0	113,230	245,768	1,312,871	940,484	0	372,387
Distressed County Tax Credit	0143-101	\$111,752	\$0	\$0	\$0	\$111,752	\$111,752	\$0	\$0

BENTON COUNTY, WASHINGTON
Consolidated Budget
For Period January 1, 2013 through December 31, 2014
November 4, 2013

Fund	Fund Number	Estimated Beginning Fund Balance 1/1/13	Taxes	Revenues	Transfer from Active Funds	Total Funds Available	Expenditures (other than transfers)	Transfer to Active Funds	Estimated Ending Fund Balance 12/31/14
Rural County Capital Fund	0144-101	\$9,000,000	\$0	\$5,900,000	\$0	\$14,900,000	\$400,000	\$4,075,400	\$10,424,600
Clerk's Collection	0146-101	1,080,000	0	1,400,000	0	2,480,000	1,050,563	0	1,429,437
Protective Inspection Services	0149-101	115,636	0	1,323,795	49,361	1,488,792	1,435,680	0	53,112
Pest Board	0150-101	85,000	0	186,966	0	271,966	271,966	0	0
Work Crew Replacement	0151-101	178,000	0	70,000	0	248,000	68,229	0	179,771
State Housing	0152-101	1,700,000	0	342,000	0	2,042,000	2,021,600	0	20,400
VIT Impact	0153-101	3,800,000	0	1,700,000	0	5,500,000	300,000	769,558	4,430,442
Homeless Housing & Assistance	0154-101	1,500,000	0	1,632,000	0	3,132,000	3,125,312	0	6,688
Solid Waste Collection	0155-101	685,000	0	601,400	0	1,286,400	815,211	0	471,189
Trial Court Improvement	0156-101	50,000	0	316,000	0	366,000	240,000	0	126,000
Historical Preservation Fund	0157-101	95,385	0	80,000	0	175,385	175,385	0	0
Domestic Violence Assessment	0158-101	27,750	0	8,925	0	36,675	31,172	0	5,503
CRID #11 & 12	0270-201	2,200	0	57,616	0	59,816	56,606	0	3,210
CRID 15	0271-201	5,000	0	84,454	0	89,454	86,838	0	2,616
CRID 16	0272-201	5,000	0	14,244	0	19,244	18,544	0	700
CRID 21	0273-201	0	0	0	0	0	0	0	0
Health Building Bond	0298-201	65,613	0	632,400	397,250	1,095,263	1,029,650	0	65,613
Justice Center Bond Fund	0299-101	1,317,486	0	0	5,075,400	6,392,886	5,075,400	0	1,317,486
Detox Center Construction	0303-401	17,200	0	300	0	17,500	17,200	0	300
Capital Projects	0305-101	22,700,237	0	1,473,000	0	24,173,237	16,500,000	0	7,673,237
CRID #21 Construction Fund	0373-401	0	0	1,700,000	0	1,700,000	1,700,000	0	0
Equipment Rental & Revolving	0501-101	4,625,700	0	4,798,500	0	9,424,200	9,424,200	0	0
Central Services	0502-101	887,400	0	5,751,900	1,022,800	7,662,100	6,819,410	0	842,690
Workmen's Compensation	0503-101	2,698,384	0	2,236,492	0	4,934,876	2,016,004	0	2,918,872
Insurance Management	0504-101	1,675,352	0	3,273,320	0	4,948,672	3,190,965	0	1,757,707
Accumulated Leave	0505-101	600,000	0	1,160,302	0	1,760,302	1,760,302	0	0
Weed District #1	6314-101	0	0	50,800	0	50,800	50,800	0	0
County Road Suspense	6428-101	40,000	0	30,000	0	70,000	70,000	0	0
DID 10	6910-101	\$24,300	\$0	\$3,616	\$0	\$27,916	\$27,916	\$0	\$0
GRAND TOTALS		\$86,364,782	\$50,975,551	\$162,392,766	\$21,663,891	\$321,396,990	\$244,529,794	\$21,663,891	\$55,203,305