

OKANOGAN COUNTY COMMISSIONERS'

RESOLUTION 161 - 2022

A resolution authorizing a budget supplemental appropriation within the New Bond Fund 171 and Capital Improvement Fund 134

WHEREAS, the Board of Okanogan County Commissioners (BOCC) approved the County's 2022 Current Expense budget including Public Works, Special, and Miscellaneous fund budgets via resolution 157-2021; and

WHEREAS, Resolution 122-2022 created a New Fund for capital project expenses and bond proceeds; and

WHEREAS, the New Fund will help keep track of interest derived from the bond and provide expenditure lines for expenses related to the capital expense projects; and

WHEREAS, a Public Hearing was first set on said budget supplemental appropriation on October 31, 2022, at 1:30 p.m. to hear public testimony for or against the supplemental; and

WHEREAS, a notice of said hearing was published in the official legal newspaper of Okanogan County, as required by law;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Okanogan County Commissioners that the following BARS lines shall be supplemented and appropriated as conveyed below:

Source(s) of funds			
TITLE:	BARS CODE	AMOUNT	Impact to
General Obligation Bonds Proceeds	171.000.000.391.10.00.00	9,510,000	INCREASE
Premiums on Bonds Issued	171.000.000.392.00.00.00	486,247	INCREASE
General Obligation Bonds Proceeds	134.000.010.391.10.00.00	9,510,000	DECREASE
Premiums on Bonds Issued	134.000.010.392.00.00.00	486,247	DECREASE
	TOTAL IMPACT ON	\$9,996,247	
Appropriate to:			
TITLE	BARS CODE	AMOUNT	Impact to
Debt Costs-Judicial Services	171.000.000.592.12.80.00	124,860	INCREASE
Public Works-New Buildings	171.000.000.594.42.60.00	1,500,000	INCREASE
Capital Expenditures-Law Enforcement	171.000.000.594.21.60.00	1,000,000	INCREASE
Capital Expenditures-Judicial Services	171.000.000.594.12.60.00	6,849,249	INCREASE
Transfer Out-201 Bond Payment	171.000.000.597.00.00.00	522,138	INCREASE
Debt Costs-Judicial Services	134.000.000.592.00.00.00	124,860	DECREASE
Public Works -New Buildings	134.000.300.594.42.60.00	1,500,000	DECREASE
Capital Expenditures-Law Enforcement	134.000.300.594.21.60.00	1,000,000	DECREASE
Capital Expenditures-Judicial Services	134.000.300.594.12.60.00	6,849,249	DECREASE
Transfer Out-201 Bond Payment	134.000.300.597.00.00.00	522,138	DECREASE
	TOTAL IMPACT ON	\$9,996,247	

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the County Auditor and County Treasurer make the necessary budget supplementals/transfers as stated in this resolution.

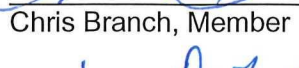
DATED and Resolved at Okanogan, Washington this 31st day of October, 2022.

**BOARD OF COUNTY COMMISSIONERS
OKANOGAN, WASHINGTON**

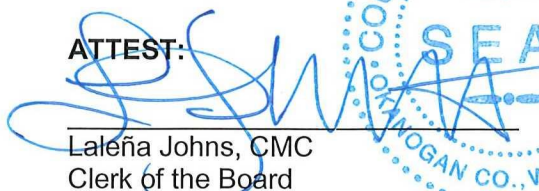
ABSENT

Andy Hover, Chairman


Chris Branch, Member


Jim DeTro, Member

ATTEST:


Laleña Johns, CMC
Clerk of the Board



INTEROFFICE MEMORANDUM

TO: OKANOGAN COUNTY COMMISSIONERS

FROM: #171 CAPITAL EXPENSE BOND FUND

SUBJECT: ☐ BUDGET ADJUSTMENT

☒ SUPPLEMENTAL APPROPRIATION

DATE: 10/4/2022

Note: Please use page 2 if more space is needed for the BARS lines.

REQUEST FOR BUDGET ADJUSTMENT/SUPPLEMENTAL APPROPRIATION

Please be advised that after a thorough examination of my current budget, it appears that \$0 is remaining of the budget line item/total appropriated budget for this year and is insufficient to pay necessary expenses of this department. I estimate that it will be necessary to have a Budget Adjustment/supplemental appropriation for the current year for the following reasons: Please estimate amount needed for remaining year. \$9,996,247

Explain: To allocate budget for the new created bond fund #171 per resolution 122-2022

Accordingly, I request a Budget Supplemental in the amount of \$ 9,996,247

Source(s) of funds (REVENUE)			
TITLE:	BARS CODE	AMOUNT	Impact to Budget an
GENERAL OBLIGATION BONDS PROCEEDS	171.000.000.391.10.00.00	9,510,000	Increase
PREMIUMS ON BONDS ISSUED	171.000.000.392.00.00.00	486,247	Increase
GENERAL OBLIGATION BONDS PROCEEDS	134.000.010.391.10.00.00	9,510,000	DECREASE
PREMIUMS ON BONDS ISSUED	134.000.010.392.00.00.00	486,247	DECREASE
	TOTAL IMPACT ON BUDGET	9,996,247	
Appropriate to: (EXPENDITURES)			
TITLE	BARS CODE	AMOUNT	
DEBT COSTS – JUDICIAL SERVICES	171.000.000.592.12.80.00	124,860	Increase
PUBLIC WORKS – NEW BUILDINGS	171.000.000.594.42.60.00	1,500,000	Increase
CAPITAL EXPENDITURES – LAW ENFORCEMENT	171.000.000.594.21.60.00	1,000,000	Increase
CAPITAL EXPENDITURES – JUDICIAL SERVICES	171.000.000.594.12.60.00	6,849,249	Increase
TRANSFER OUT – 201 BOND PAYMENT	171.000.000.597.00.00.00	522,138	Increase
DEBT COSTS – JUDICIAL SERVICES	134.000.000.592.12.80.00	124,860	DECREASE
PUBLIC WORKS – NEW BUILDINGS	134.000.300.594.42.60.00	1,500,000	DECREASE
CAPITAL EXPENDITURES – LAW ENFORCEMENT	134.000.300.594.21.60.00	1,000,000	DECREASE
CAPITAL EXPENDITURES – JUDICIAL SERVICES	134.000.300.594.12.60.00	6,849,249	DECREASE
TRANSFER OUT – 201 BOND PAYMENT	134.000.300.597.00.00.00	522,138	DECREASE
	TOTAL IMPACT ON BUDGET	9,996,247	

RCW 36.40.130

Expenditures made, liabilities incurred, or warrants issued in excess of any of the detailed budget appropriations or as revised by Budget Adjustment as in RCW 36.40.100 or 36.40.120 provided **shall not be a liability of the county, but the official making or incurring such expenditure or issuing such warrant shall be liable therefor personally and upon his or her official bond.** The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of the detailed budget appropriations or as revised under the provisions of RCW 36.40.100 through 36.40.130, except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided.

Department Head Initials: NPeasley.9-16-22