



Fiscal Year 2020 Adopted Budget

Special Revenue Fund #131

Criminal Justice Special Account

*(Department Managing This Budget: General Administration;
Responsible Elected Officials: County Commissioners)*

On June 27, 2017, the Board of County Commissioners adopted Resolution No. 2017-026 in the matter of sales and use tax for the Pacific County criminal justice system. This one-tenth of one percent (0.1%) tax increase took effect January 1, 2018.

Fund 131 was created pursuant to Resolution No. 2017-026 in order to allow for the accountability and transparency related to the expenditure of this tax revenue. Monies collected shall be used only for allowable expenditures in accordance with RCW 82.14.340.

Grand Total FY2020 Adopted Budget Appropriations:	\$294,030.00
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Special Revenue Fund #131 Criminal Justice Special Account

Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description								
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out			\$135,973.00	\$205,375.00	-	\$274,030.00	\$274,030.00	\$274,030.00
10	Salaries and Wages			-	-	-	-	-	
20	Personnel Benefits			-	-	-	-	-	
30	Supplies for Consumption and Resale			-	-	-	-	-	
40	Services and Pass-Through Payments			-	-	-	\$20,000.00	\$20,000.00	\$20,000.00
60	Capital Outlays			-	-	-	-	-	
70	Debt Service – Principal			-	-	-	-	-	
80	Debt Service – Interest and Issuance Costs			-	-	-	-	-	
Grand Total Expenditures <i>(BARS #131.300.5**.*.**) </i>				\$135,973.00	\$205,375.00	-	\$294,030.00	\$294,030.00	\$294,030.00



Special Revenue Fund #131
Criminal Justice Special Account
Expenditure Breakdown: BARS Object Code 00 (Transfers-Out)

Transfers-OUT (to Current Expense Fund #001)		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
Current BARS #	Fund Number & Name of Dept. within the Current Expense Fund receiving these transfers								
131.300.597.30.00	001.303: Civil Service			\$445.00	\$630.00	-	\$859.00	\$859.00	\$859.00
131.300.597.40.00	001.400: County Clerk (of the Superior Court)			\$7,651.00	\$10,992.00	-	\$17,912.00	\$17,912.00	\$17,912.00
131.300.597.51.00	001.510: North District Court			\$5,649.00	\$8,604.00	-	\$12,119.00	\$12,119.00	\$12,119.00
131.300.597.56.00	001.560: South District Court			\$7,672.00	\$10,661.00	-	\$14,938.00	\$14,938.00	\$14,938.00
131.300.597.60.00	001.600: Superior Court (Administration)			\$7,793.00	\$16,119.00	-	\$24,004.00	\$24,004.00	\$24,004.00
131.300.597.61.00	001.610: Superior Court (Juvenile Court Services)			\$11,150.00	\$15,468.00	-	\$19,120.00	\$19,120.00	\$19,120.00
131.300.597.70.00	001.700: County Prosecutor/Coroner			\$21,090.00	\$25,360.00	-	\$33,642.00	\$33,642.00	\$33,642.00
131.300.597.81.00	001.801: County Sheriff (Law Enforcement)			\$41,851.00	\$63,040.00	-	\$83,002.00	\$83,002.00	\$83,002.00
131.300.597.82.00	001.802: County Sheriff (Jail/Corrections)			\$32,672.00	\$54,501.00	-	\$68,434.00	\$68,434.00	\$68,434.00
Total Transfers-OUT (BARS #131.300.597,**.00)				\$135,973.00	\$205,375.00	-	\$274,030.00	\$274,030.00	\$274,030.00



Special Revenue Fund #131
Criminal Justice Special Account

Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description								
41	Professional Services			-	-	-	\$20,000.00	\$20,000.00	\$20,000.00
42	Communication			-	-	-	-	-	-
43	Travel			-	-	-	-	-	-
44	Taxes and Operating Assessments			-	-	-	-	-	-
45	Operating Rentals & Leases			-	-	-	-	-	-
46	Insurance			-	-	-	-	-	-
47	Utility Services			-	-	-	-	-	-
48	Contracted Repairs & Maintenance			-	-	-	-	-	-
49	Other			-	-	-	-	-	-
Total <i>(BARS #131.300.5**.**.4*)</i>		-	-	-	-	-	\$20,000.00	\$20,000.00	\$20,000.00



Special Revenue Fund #131 Criminal Justice Special Account

Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	FY2019 Budget Estimate (including all amendments)	FY2019 Actual Revenue Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description								
131.300.313.71.00	Criminal Justice Tax (0.1%)			\$194,795.82	\$205,375.00	\$208,072.04	\$241,583.00	\$241,583.00	\$241,583.00
Grand Total Revenue <i>(BARS #131.300.3**, **, **)</i>				\$194,795.82	\$205,375.00	\$208,072.04	\$241,583.00	\$241,583.00	\$241,583.00



Special Revenue Fund #131
Criminal Justice Special Account
Equity History

	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	FY2019 Revised Budget <small>(including all amendments)</small>	FY2019 Actuals Through 10-31-2019	2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Adopted Budget
Beginning Equities as of January 1st			-	\$58,822.82	\$58,822.82	\$90,000.00	\$90,000.00	\$90,000.00
Plus Revenue (BARS #131.***.3**)			\$194,795.82	\$205,375.00	\$208,072.04	\$241,583.00	\$241,583.00	\$241,583.00
Minus Expenditures (BARS #131.***.5**)			(\$135,973.00)	(\$205,375.00)	-	(\$294,030.00)	(\$294,030.00)	(\$294,030.00)
Ending Equities as of December 31st <i>(fiscal year 2019 totals are estimated)</i>			\$58,822.82	\$58,822.82	\$266,894.86	\$37,553.00	\$37,553.00	\$37,553.00
Difference between beginning & ending equities:	-	-	-	-	-	-58.3% (\$52,447.00)	-58.3% (\$52,447.00)	-58.3% (\$52,447.00)