

**RESOLUTION 2022-60**  
**(Adoption of the 2023 Skamania County Budget)**

**WHEREAS**, the Board of County Commissioners did consider the 2023 budgets proposed by Department Heads and Elected Officials in public session and had subsequent discussions in public session regarding the status and policy direction of the budget; and

**WHEREAS**, a public hearing was held on December 13, 2022 to consider the amount of taxes to be collected for the Current Expense Fund (Resolution (2022-61), and the County Road Fund (Resolution (2022-62) which considered an increase in the taxes to be collected for 2023 to be one percent (1%) over the amount levied for collection in 2022, plus any increased amount resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property for both the Current Expense and County Road Funds; and

**WHEREAS**, a public hearing was held on November 15, 2022, to consider the 2023 preliminary budget; and

**WHEREAS**, any and all taxpayers appearing at the hearing to be heard for or against any part of the budget or the proposed increases in tax levies have been given the opportunity to be heard; and

**WHEREAS**, the Board of Commissioners duly considered all testimony and other matters pertaining to said budgets and tax levies; and

**WHEREAS**, the Board of Commissioners has adopted the Annual Road Construction Program for 2023 per Resolution 2022-59; and

**WHEREAS**, the final budgets for the various departments of Current Expense Fund, various Special Revenue Funds, Capital Improvement Funds, Enterprise Fund, and Internal Service Funds are set forth in Attachment "A"; and

**WHEREAS**, all Collective Bargaining Agreements have been extended through 2023 or are currently in negotiations; and

**WHEREAS**, changes in state and federal funding to counties, as well as local funding may change during 2023 due to state revenue shortfalls, poor economic conditions, and/or unforeseen circumstances and these events may have an impact on various programs or services provided by the County that require a monthly review of the status of revenues, expenditures and the establishment of funding of priorities for future years; and

**NOW, THEREFORE, BE IT RESOLVED** that the 2023 budget for Skamania County in the amount of **\$15,903,667** for the Current Expense Fund and **\$32,188,246** for all other County funds, for a total budget of **\$48,091,913** is hereby adopted as set forth, with the following Proviso's:

1. The Board of County Commissioners requires that in every instance, any expenditure be considered **mission critical** by the respective Elected Official or Department Head; and indicates that all expenditures are subject to review, and request by the Board of Commissioners of the propriety of said expenditure, prior to its payment. It is the Board's goal to keep supplemental budget expenditure requests to 0.
2. The Board of County Commissioners requires that all purchases made via county debit or credit card be submitted, via a form provided by the Commissioner's Office, to the Chair, or designee, for approval prior to purchase. Elected Officials may approve the form for their department prior to purchase but must still attach the authorization form to the voucher for reimbursement to the debit card account.
3. No department or fund may add positions, increase hours of service budgeted, or change the pay rate of employees, without the written permission of the Board of Commissioners, and are not to exceed the bottom-line budget.
4. Any changes in the 2023 wage schedule for any employee requires approval of the Board of Commissioners; no market position adjustments will be implemented without the written approval of the Board of Commissioners; no reclassifications, range adjustments or assignment of ranges of new positions will be implemented without written approval by the Board of Commissioners; and
5. The minimum cost for determining if an item will be considered capital equipment has been changed to \$5,000 as acknowledged by the Board of Commissioners in the Capital Inventory Assets document, Auditor File Number 2014000300 on April 1, 2014; no department or fund may purchase capital equipment that is not specifically listed in their capital budget within the final budget documentation without the written permission of the Board of Commissioners; and
6. No department or fund may spend more than its total expenditures and other financial uses without a supplemental budget approved by the Board of Commissioners. Non-expenditures (ending fund balances and interfund loan payments) shall not be considered as part of this expenditure authorization except for the express purpose of authorizing ending fund balances and interfund loan payments; and
7. The aggregate expenditures for road construction projects in the County Road Fund (1400.000) may not exceed the amount shown in the 2023 Skamania County Road Fund Construction Budget without the written approval of the Board of Commissioners and no individual road construction project may exceed the estimated project cost shown (less any expenditure authorized for Right-of-Way purchase) by more than 10% without the written approval of the Board of Commissioners; and

The expenditure authorization of purchase of Right-of-Way must be approved by the Board of Commissioners prior to committing or expending any funds; and

**BE IT FINALLY RESOLVED THAT** the Board of Commissioners may supplement the

budget throughout the year; either through increase or decrease as factors may require, and to that end will convene a budget workshop when necessary, during the regular business meeting to discuss revenue, expenditures and any supplemental adjustments to be made, said changes to be noticed to the public via a supplemental budget.

**PASSED IN REGULAR SESSION** this 13th day of December 2022.



**BOARD OF COUNTY COMMISSIONERS  
SKAMANIA COUNTY, WASHINGTON**

*Richard Mahar*  
Chairman *Richard Mahar*

*T.W. Lannen*  
Commissioner *T.W. Lannen*

*Robert Hamlin*  
Commissioner *Robert Hamlin*

**ATTEST:**

*Lisa Saekos*  
Clerk of the Board *Lisa Saekos*

**APPROVED AS TO FORM**

*[Signature]*  
Prosecuting Attorney

For 3  
Against 0  
Abstain 0  
Absent 0

Attachment A

Skamania County Final Budget 2023	2023	
	Revenue	Expense
<b>CURRENT EXPENSE</b>		
Boundary Review Board	-	4,525.00
Commissioners	2,500.00	682,822.00
Public Defender	-	109,200.00
Superior Court	60,621.00	272,285.00
Clerk	122,329.00	407,000.00
District Court	126,050.00	658,561.00
Treasurer	451,550.00	425,205.00
Auditor	294,125.00	689,667.00
Assessor	16,620.00	573,003.00
Board of Equalization	-	16,315.00
Prosecutor	186,110.00	926,066.00
Support Enforcement	52,700.00	58,034.00
Civil Service	-	1,250.00
Buildings & Grounds	470,200.00	1,255,186.00
Information Technology	15,500.00	576,671.00
Sheriff	567,845.00	3,558,512.00
Probation	37,750.00	123,952.00
Jail	183,300.00	1,420,047.00
Jail Work Crew	84,800.00	132,482.00
Emergency Management	63,015.00	91,948.00
Juvenile Services	61,625.00	297,176.00
Noxious Weed	229,850.00	303,619.00
Planning 0010.310	293,136.00	504,024.00
Coroner	8,000.00	37,241.00
Community Events & Recreation	447,599.00	669,448.00
Human Resources	-	318,146.00
External Services	9,420.00	332,012.00
<b>Sub Total</b>	<b>3,784,645.00</b>	<b>14,444,397.00</b>
<b>Operating Transfers Out</b>		
To Senior Services	-	249,270.00
To County Road (snowplow)	-	10,000.00
To C/R Insurance	-	0.00
	-	
	-	
	-	
<b>Subtotal Op Transfers Out</b>	<b>-</b>	<b>259,270.00</b>
<b>Non-Departmental Revenue</b>	<b>12,119,022.00</b>	<b>1,200,000.00</b>
<b>Current Expense Total</b>	<b>15,903,667.00</b>	<b>15,903,667.00</b>

**Difference -**

Skamania County Final Budget 2023		2023		
SPECIAL REVENUE FUNDS	Beginning Cash	Revenue	Expense	Ending Cash
C/R Insurance	-	-	-	-
C/R Contingent Liability	200,000.00	-	200,000.00	-
C/R Salaries and Wages	994,224.00	-	994,224.00	-
C/R Buildings and Grounds	370,451.00	-	370,451.00	-
C/R Facilities and Land	168,732.00	-	168,732.00	-
C/R Loan	-	1,200,000.00	1,200,000.00	-
C/R Information Technology	337,245.00	-	337,245.00	-
Hotel Motel Tax	438,174.00	100,000.00	307,585.00	230,589.00
Crime Victims Compensation	134,769.00	65,629.00	63,962.00	136,436.00
Law Library	-	1,753.00	1,753.00	-
Sheriff Drug Investigation Fund	15,800.00	3,000.00	8,500.00	10,300.00
SARS/EMS	5,000.00	2,000.00	2,600.00	4,400.00
Emergency 911	180,000.00	600,550.00	715,022.00	65,528.00
Inmate Welfare	60,000.00	16,500.00	41,000.00	35,500.00
Sheriff Criminal Investigation	17,500.00	15,000.00	17,000.00	15,500.00
Treasurers O&M	27,000.00	5,500.00	10,700.00	21,800.00
Cable TV Fund	64,682.00	7,200.00	3,500.00	68,382.00
Community Health	500,000.00	3,145,728.00	3,046,332.00	599,396.00
Senior Services	20,000.00	1,387,446.00	1,407,446.00	-
Veterans Relief	200,000.00	68,300.00	88,400.00	179,900.00
Election Reserve	228,000.00	4,000.00	19,000.00	213,000.00
Auditors O&M	251,000.00	58,000.00	74,000.00	235,000.00
Affordable Housing	81,011.00	30,000.00	111,011.00	-
County Clerk Collections	64,803.00	2,151.00	2,151.00	64,803.00
Real Estate Excise Tax	66,000.00	9,500.00	28,000.00	47,500.00
Trial Court Improvement	34,978.00	12,704.00	12,700.00	34,982.00
Nuisance Control	44,581.00	-	44,581.00	-
DNR/GNA Forester	-	-	-	-
Wind River Business Park	225,264.00	342,798.00	443,089.00	124,973.00
Title III - General	64,913.00	205,044.00	269,957.00	-
Homeless Housing & Assistance	450,000.00	106,000.00	121,933.00	434,067.00
Family Support Fund	28,655.00	3,800.00	32,455.00	-
County Road	3,831,000.00	5,246,235.00	6,101,964.00	2,975,271.00
C/R County Road	798,274.00	-	-	798,274.00
American Rescue Plan (ARPA)	2,816,679.00	2,021,482.00	229,197.00	4,608,964.00
<b>Subtotal Special Revenues</b>	<b>12,718,735.00</b>	<b>14,660,320.00</b>	<b>16,474,490.00</b>	<b>10,904,565.00</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>				
Capital Imp 0.09 (3010.000)	543,207.00	175,000.00	336,515.00	381,692.00
Capital Imp REET (3010.100)	535,718.00	230,000.00	588,000.00	177,718.00
Capital Imp Fair (3010.200)	637,533.00	70,000.00	315,000.00	392,533.00
<b>Total Capital Improvement Fund</b>	<b>1,716,458.00</b>	<b>475,000.00</b>	<b>1,239,515.00</b>	<b>951,943.00</b>
<b>ENTERPRISE FUNDS</b>				
Solid Waste	404,036.00	1,360,000.00	1,495,550.00	268,486.00
Building Inspec & Enviro Health Srv	399,857.00	453,840.00	681,421.00	172,276.00
<b>Total Enterprise Funds</b>	<b>803,893.00</b>	<b>1,813,840.00</b>	<b>2,176,971.00</b>	<b>440,762.00</b>

Skamania County Final Budget 2023	2023			
	Beginning Cash	Revenue	Expense	Ending Cash

**INTERNAL SERVICE FUND**

ER&R General 5010.000	358,735.00	749,554.00	809,109.00	299,180.00
ER&R County Road 5010.101	1,085,000.00	365,730.00	1,290,000.00	160,730.00
ER&R Sheriff's Vehicles 5010.102	104,837.00	168,458.00	110,000.00	163,295.00
ER&R CE Vehicles 5010.103	185,188.00	64,577.00	170,000.00	79,765.00
ER&R Solid Waste Vehicles 5010.104	135,971.00	46,768.00	-	182,739.00
ER&R Seniors Replacement 5010.105	19,381.00	17,000.00	36,381.00	
ER&R Weed Replacement 5010.106	44,275.00	2,000.00	40,000.00	6,275.00
ER&R CR Computer Repl 5010.107	4,785.00	4,420.00	4,785.00	4,420.00
ER&R Comm Health Comp Repl 5010.108	18,763.00	9,360.00	14,462.00	13,661.00
ER&R Comp Replacement 5010.109	2,244.00	520.00	1,870.00	894.00
ER&R SW Computer Repl 5010.110	1,122.00	1,040.00	935.00	1,227.00
ER&R Sheriff Computer Repl 5010.111	28,051.00	10,140.00	22,814.00	15,377.00
ER&R Weed Computer Repl 5010.112	1,688.00	780.00	1,870.00	598.00
ER&R Seniors Computer Repl 5010.113	4,707.00	1,821.00	5,767.00	761.00
ER&R CE Computer Repl 5010.114	66,350.00	26,520.00	31,350.00	61,520.00
ER&R General Maintenance 5010.200	220,000.00	144,766.00	179,781.00	184,985.00
ER&R Radio Infrastructure 5010.201	27,058.00	18,382.00	-	45,440.00
ER&R Stores 5010.300	90,756.00	654,313.00	685,667.00	59,402.00
Equipment Rental & Revolving Total				
<b>TOTAL SPECIAL REVENUE BUDGET</b>	<b>15,239,086.00</b>	<b>16,949,160.00</b>	<b>19,890,976.00</b>	<b>12,297,270.00</b>
<b>TOTAL CURRENT EXPENSE BUDGET</b>		<b>15,903,667.00</b>	<b>15,903,667.00</b>	
<b>TOTAL BUDGET</b>	<b>15,239,086.00</b>	<b>32,852,827.00</b>	<b>35,794,643.00</b>	<b>12,297,270.00</b>

**Non-Departmental Revenues**

<b>Non-Departmental Revenue Final 2023</b>	<b>12,119,022.00</b>
Carryover	2,832,507.00
Tax Collections	2,575,615.00
Sales and Use Tax	1,400,000.00
Criminal Justice Sales Tax	160,000.00
Leasehold Excise Tax	8,000.00
Private Harvest Tax	150,000.00
PILT - Rock Cove	800.00
PILT - CRGNSA	1,300.00
Federal Forest Funds	1,452,000.00
Fed In Lieu of Taxes - PILT	330,000.00
Fed In Lieu of Taxes - Fish and Wildlife	1,100.00
PUD Privilege Tax	130,000.00
Other State Forest Board Purchase	1,500.00
Tbr Sales St Forest Bd Purchase	10,000.00
Co Assistance	300,000.00
PILT - NAP/NARCA	20,000.00
Criminal Justice	275,000.00
Marijuana Excise Tax	15,000.00
Liquor Excise Tax	22,000.00
Liquor Board Profits	32,000.00
Int on Sales Tax	2,000.00
Interest on State Forest Boards	200.00
Other State Forest Board Transfers	-
Restitution	-
Interfund Loans Received	1,200,000.00
Tbr Sales St Forest Bd Transfers	1,200,000.00

<b>Non-Departmental Revenue 2022 (thru supp #3)</b>	<b>13,133,803.00</b>
Carryover	1,761,559.00
Tax Collections	2,499,344.00
Sales and Use Tax	1,180,000.00
Criminal Justice Sales Tax	150,000.00
Leasehold Excise Tax	8,000.00
Private Harvest Tax	150,000.00
PILT - Rock Cove	800.00
PILT - CRGNSA	1,300.00
Federal Forest Funds	1,400,000.00
Fed In Lieu of Taxes - PILT	330,000.00
Fed In Lieu of Taxes - Fish and Wildlife	1,100.00
COVID-19 CARES Contract (2020)	0
PUD Privilege Tax	115,000.00
Other State Forest Board Purchase	1,500.00
Tbr Sales St Forest Bd Purchase	10,000.00
Co Assistance	205,000.00
PILT - NAP/NARCA	10,000.00
Criminal Justice	240,000.00
Marijuana Excise Tax	13,000.00
Liquor Excise Tax	21,000.00
Liquor Board Profits	34,000.00
Int on Sales Tax	2,000.00
Interest on State Forest Boards	200.00
Other State Forest Board Transfers	1,100,000.00
Restitution	-
Interfund Loans Received	2,500,000.00
Tbr Sales St Forest Bd Transfers	1,400,000.00
Operating Transfer In - ARPA Lost Revenue	-

<b>Difference in revenue 2023 vs 2022</b>	<b>(1,014,781.00)</b>
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**External Services Expenses**

<b>External Services - 2023</b>	<b>332,012.00</b>
NACO	550.00
WACO	6,000.00
Prof Serv - Bob Weidner	10,000.00
Prof Serv - CFM/EDC	60,000.00
Public Lands Commission	4,300.00
WSAC	4,600.00
AFRC	600.00
SAF	140.00
WSAC Litigation Dues	6,000.00
WSAC County Planning Assessment	120.00
WSAC Misc One-Time Assessment	-
Prof Serv (SAO)	50,000.00
UCD	9,000.00
SW Air Pollution	4,641.00
EDC Prof Services	10,000.00
Stevenson Food Bank	15,000.00
Domestic Violence	10,000.00
Seniors, Inc NB	34,000.00
WSU Extension	52,017.00
WSU Communications	150.00
WSU Computer/Server Replacement	354.00
WSU Utility Charges	2,540.00
PUD Loan Payment	50,000.00
PUD Loan Interest Payment	2,000.00

<b>External Services - 2022 (after supp #3)</b>	<b>372,254.00</b>
NACO	540.00
WACO	5,867.00
Prof Serv - Bob Weidner	10,000.00
Prof Serv - CFM/EDC	60,000.00
Public Lands Commission	4,291.00
WSAC	4,543.00
AFRC	600.00
SAF	140.00
WSAC Litigation Dues	5,947.00
WSAC County Planning Assessment	120.00
WSAC Misc One-Time Assessment	4000.00
Prof Serv (SAO)	82,100.00
UCD	9,000.00
SW Air Pollution	4,747.00
EDC Prof Services	10,000.00
Stevenson Food Bank	15,000.00
Domestic Violence	10,000.00
Seniors, Inc NB	34,000.00
WSU Extension	50,955.00
WSU Communications	153.00
WSU Computer/Server Replacement	307.00
WSU Utility Charges	2,444.00
Law Library Small Tools & Minor Equip	5,000.00
PUD Loan Payment	50,000.00
PUD Loan Interest Payment	2,500.00