

**RESOLUTION 2023-42**  
**(Adoption of the 2024 Skamania County Budget)**

**WHEREAS**, the Board of County Commissioners did consider the 2024 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 12<sup>th</sup>, 2023 to consider the amount of taxes to be collected for the Current Expense Fund (Resolution 2023-43), and the County Road Fund (Resolution 2023-44) which considered an increase in the taxes to be collected for 2024 to be one percent (1%) over the amount levied for collection in 2023, 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 October 31<sup>st</sup>, 2023, to consider the 2024 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 2024 per Resolution 2023-48; 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 2024 or are currently in negotiations; and

**WHEREAS**, changes in state and federal funding to counties, as well as local funding may change during 2024 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 2024 budget for Skamania County in the amount of \$18,071,020 for the Current Expense Fund and \$35,025,786 for all other County funds, for a total budget of \$53,096,806 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 zero.

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 2024 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 2024 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 12<sup>th</sup> day of December, 2023.

**ATTEST:**



Lisa Sackos, Clerk of the Board

**SKAMANIA COUNTY  
BOARD OF COMMISSIONERS**

T.W. Lannen, Chairman

Richard Mahar, Commissioner

Asa Leckie, Commissioner

Approved as to form:

Adam Kick,  
Skamania County Prosecuting Attorney

Aye 3  
Nay 0  
Abstain 0  
Absent 0

Attachment A

Skamania County Final Budget 2024	2024	
	Revenue	Expense
<b>CURRENT EXPENSE</b>		
Boundary Review Board	-	5,188.00
Commissioners	3,000.00	708,827.00
Public Defender	-	225,160.00
Superior Court	50,619.00	287,616.00
Clerk	70,000.00	446,920.00
District Court	118,450.00	612,992.00
Treasurer	756,010.00	456,555.00
Auditor	321,600.00	697,310.00
Assessor	1,400.00	585,070.00
Board of Equalization	-	13,685.00
Prosecutor	130,500.00	1,033,383.00
Support Enforcement	51,665.00	53,235.00
Civil Service	-	1,250.00
Buildings & Grounds	107,700.00	1,022,516.00
Information Technology	15,500.00	586,485.00
Sheriff	650,539.00	3,693,514.00
Probation	45,750.00	217,009.00
Jail	404,150.00	1,387,315.00
Jail Work Crew	65,750.00	130,606.00
Emergency Management	72,220.00	65,131.00
Juvenile Services	79,125.00	301,205.00
Noxious Weed	352,323.00	397,427.00
Community Development Planning (0010.310)	297,786.00	558,210.00
Coroner	8,000.00	51,948.00
Community Events & Recreation	338,500.00	523,165.00
Human Resources	-	423,007.00
External Services	10,120.00	413,289.00
<b>Sub Total</b>	<b>3,950,707.00</b>	<b>14,898,018.00</b>
<b>Operating Transfers Out</b>		
To Law Library	-	5,000.00
To Senior Services	-	363,695.00
To County Road (snowplow)	-	16,000.00
To C/R Contingent Liability	-	50,000.00
To C/R Insurance	-	28,307.00
	-	
<b>Subtotal Op Transfers Out</b>	<b>-</b>	<b>463,002.00</b>
<b>Non-Departmental Revenue</b>	<b>14,120,313.00</b>	<b>2,710,000.00</b>
<b>Current Expense Total</b>	<b>18,071,020.00</b>	<b>18,071,020.00</b>
<b>Difference</b>	<b>-</b>	

Skamania County Final Budget 2024	2024			
	SPECIAL REVENUE FUNDS	Beginning Cash	Revenue	Expense
C/R Insurance	-	28,307.00	28,307.00	-
C/R Contingent Liability	200,000.00	50,000.00	250,000.00	-
C/R Salaries and Wages	1,056,010.00	-	1,056,010.00	-
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	-	2,710,000.00	2,710,000.00	-
C/R Information Technology	304,345.00	-	304,345.00	-
Hotel Motel Tax	499,086.00	200,000.00	243,000.00	456,086.00
Crime Victims Compensation	117,918.00	74,386.00	84,317.00	107,987.00
Law Library	-	6,460.00	3,800.00	2,660.00
Sheriff Drug Investigation Fund	15,800.00	1,500.00	9,960.00	7,340.00
SARS/EMS	5,000.00	2,000.00	2,600.00	4,400.00
Emergency 911	180,000.00	609,394.00	677,861.00	111,533.00
Inmate Welfare	48,000.00	26,000.00	38,000.00	36,000.00
Sheriff Criminal Investigation	29,000.00	6,000.00	17,316.00	17,684.00
Treasurers O&M	31,100.00	5,000.00	700.00	35,400.00
Cable TV Fund	68,998.00	8,500.00	3,500.00	73,998.00
Community Health	766,000.00	4,034,140.00	3,827,663.00	972,477.00
Opioid Fund	39,542.00	40,000.00	40,000.00	39,542.00
Senior Services	-	1,490,176.00	1,490,176.00	-
Veterans Relief	202,700.00	171,935.00	166,235.00	208,400.00
Election Reserve	230,000.00	15,000.00	22,000.00	223,000.00
Auditors O&M	265,000.00	48,000.00	114,900.00	198,100.00
Affordable Housing	106,000.00	18,000.00	124,000.00	-
County Clerk Collections	65,468.00	1,500.00	1,500.00	65,468.00
Real Estate Excise Tax	50,000.00	8,000.00	28,000.00	30,000.00
Trial Court Improvement	34,978.00	12,704.00	16,700.00	30,982.00
Nuisance Control	44,581.00	-	44,581.00	-
DNR/GNA Forester	25,469.00	156,000.00	133,664.00	47,805.00
Wind River Business Park	224,000.00	342,450.00	479,516.00	86,934.00
Title III - General	31,725.00	171,011.00	202,736.00	-
Homeless Housing & Assistance	314,935.00	69,821.00	149,345.00	235,411.00
Family Support Fund	32,500.00	1,025.00	33,525.00	-
County Road	3,950,000.00	6,086,502.00	7,036,367.00	3,000,135.00
C/R County Road	798,274.00	-	-	798,274.00
American Rescue Plan (ARPA)	3,532,500.00	-	1,200,000.00	2,332,500.00
<b>Subtotal Special Revenues</b>	<b>13,808,112.00</b>	<b>16,393,811.00</b>	<b>21,079,807.00</b>	<b>9,122,116.00</b>

**CAPITAL IMPROVEMENT FUNDS**

Capital Imp 0.09 (3010.000)	500,000.00	200,000.00	268,680.00	431,320.00
Captital Imp REET (3010.100)	110,389.00	200,000.00	203,000.00	107,389.00
Capital Imp Fair (3010.200)	664,535.00	70,000.00	205,000.00	529,535.00
<b>Total Capital Improvement Fund</b>	<b>1,274,924.00</b>	<b>470,000.00</b>	<b>676,680.00</b>	<b>1,068,244.00</b>

**ENTERPRISE FUNDS**

Solid Waste	664,544.00	1,267,875.00	1,882,419.00	50,000.00
Building Inspec & Enviro Health Srv	400,645.00	745,875.00	704,111.00	442,409.00
<b>Total Enterprise Funds</b>	<b>1,065,189.00</b>	<b>2,013,750.00</b>	<b>2,586,530.00</b>	<b>492,409.00</b>

Skamania County Final Budget 2024		2024		
SPECIAL REVENUE FUNDS	Beginning Cash	Revenue	Expense	Ending Cash

**INTERNAL SERVICE FUND**

ER&R General 5010.000	354,623.00	731,352.00	818,150.00	267,825.00
ER&R County Road 5010.101	394,846.00	342,919.00	342,919.00	394,846.00
ER&R Sheriff's Vehicles 5010.102	187,664.00	71,022.00	71,022.00	187,664.00
ER&R CE Vehicles 5010.103	119,094.00	99,524.00	99,524.00	119,094.00
ER&R Solid Waste Vehicles 5010.104	182,740.00	46,769.00	142,710.00	86,799.00
ER&R Seniors Replacement 5010.105	18,192.00	17,000.00	35,192.00	-
ER&R Weed Replacement 5010.106	5,000.00	-	-	5,000.00
ER&R CR Computer Repl 5010.107	14,150.00	10,859.00	4,800.00	20,209.00
ER&R Comm Health Comp Repl 5010.108	35,863.00	22,195.00	20,000.00	38,058.00
ER&R Comp Replacement 5010.109	4,243.00	1,113.00	1,500.00	3,856.00
ER&R SW Computer Repl 5010.110	3,184.00	2,306.00	1,500.00	3,990.00
ER&R Sheriff Computer Repl 5010.111	41,117.00	23,955.00	24,000.00	41,072.00
ER&R Weed Computer Repl 5010.112	4,040.00	1,743.00	1,743.00	4,040.00
ER&R Seniors Computer Repl 5010.113	8,260.00	4,613.00	4,613.00	8,260.00
ER&R CE Computer Repl 5010.114	115,000.00	83,058.00	75,000.00	123,058.00
ER&R General Maintenance 5010.200	224,000.00	143,066.00	194,725.00	172,341.00
ER&R Radio Infrastructure 5010.201	55,658.00	18,176.00	-	73,834.00
ER&R Stores 5010.300	182,000.00	779,313.00	839,795.00	121,518.00
Equipment Rental & Revolving Total				
<b>TOTAL SPECIAL REVENUE BUDGET</b>	<b>16,148,225.00</b>	<b>18,877,561.00</b>	<b>24,343,017.00</b>	<b>10,682,769.00</b>
<b>TOTAL CURRENT EXPENSE BUDGET</b>		<b>18,071,020.00</b>	<b>18,071,020.00</b>	
<b>TOTAL BUDGET</b>	<b>16,148,225.00</b>	<b>36,948,581.00</b>	<b>42,414,037.00</b>	<b>10,682,769.00</b>

**Non-Departmental Revenues**

<b>Non-Departmental Revenue Final 2024</b>	<b>14,120,313.00</b>
Carryover	1,889,867.00
Tax Collections	2,613,988.00
Sales and Use Tax	1,528,000.00
Criminal Justice Sales Tax	182,000.00
Leasehold Excise Tax	7,000.00
Private Harvest Tax	150,000.00
PILT - Rock Cove	1,500.00
PILT - CRGNSA	1,300.00
Federal Forest Funds	1,137,408.00
Fed In Lieu of Taxes - PILT	350,000.00
Fed In Lieu of Taxes - Fish and Wildlife	1,500.00
PUD Privilege Tax	140,000.00
Other State Forest Board Purchase	1,500.00
Tbr Sales St Forest Bd Purchase	10,000.00
Co Assistance	289,000.00
PILT - NAP/NARCA	22,000.00
Criminal Justice	300,000.00
Marijuana Excise Tax	16,000.00
Liquor Excise Tax	25,000.00
Liquor Board Profits	32,000.00
Int on Sales Tax	2,000.00
Interest on State Forest Boards	-
Other State Forest Board Transfers	910,000.00
Restitution	-
Interfund Loans Received	2,710,000.00
Tbr Sales St Forest Bd Transfers	1,800,000.00
DNR Interest	250.00

<b>Non-Departmental Revenue 2023 (thru supp #3)</b>	<b>12,337,118.00</b>
Carryover	3,050,603.00
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>Difference in revenue 2024 vs 2023</b>	<b>1,783,195.00</b>
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External Services Expenses

External Services - 2024	413,289.00
NACO	600.00
WACO	6,200.00
Prof Serv - Bob Weidner	10,000.00
Prof Serv - CFM/EDC	60,000.00
Public Lands Commission	5,278.00
WSAC	5,284.00
AFRC	600.00
SAF	-
WSAC Litigation Dues	2,986.00
WSAC County Planning Assessment	370.00
CFM WA ST Lobbying	36,000.00
Prof Serv (SAO)	80,400.00
UCD	10,000.00
SW Air Pollution	4,938.00
EDC Prof Services	10,000.00
Stevenson Food Bank	18,000.00
Domestic Violence	10,000.00
Seniors, Inc NB	36,000.00
WSU Direct Charges Supplies	50.00
WSU Extension	60,763.00
WSU Communications	200.00
WSU Computer/Server Replacement	883.00
WSU Utility Charges	3,237.00
PUD Loan Payment	50,000.00
PUD Loan Interest Payment	1500.00

External Services - 2023 (after supp #3)	499,080.00
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	0.00
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
Blake LFO Refund	167,068.00
PUD Loan Payment	50,000.00
PUD Loan Interest Payment	2,000.00