

RESOLUTION 2023-41

(Supplemental Budget #4 for 2023 budget for various funds)

WHEREAS, various funds and departments have unanticipated expenditures and revenues for 2024; and

WHEREAS, pursuant to RCW 36.40.100, 36.40.195 and Resolution 1999-31, the Board has the authority to transfer, revise or supplement its budget and to increase budgets with unanticipated funds; and

WHEREAS, pursuant to RCW 36.40.100, the Board has the authority to transfer funds; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners hereby creates, transfers, revises, or supplements the 2023 budget as described in "Attachment A."

BE IT FINALLY RESOLVED that the Clerk of the Board is hereby directed to give due notice of a public hearing upon this resolution for adoption on the 12th of December, 2023, at 5:30 o'clock p.m. or shortly thereafter.

PASSED IN REGULAR SESSION this 7th day of November, 2023.



ATTEST:

Lisa Sackos
Lisa Sackos, Clerk of the Board

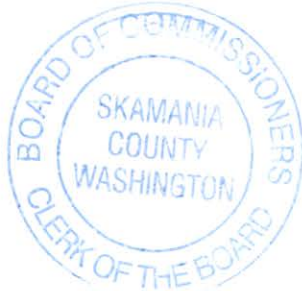
SKAMANIA COUNTY, WASHINGTON

T.W. Lannen
T.W. Lannen, Chairman

Richard Mahar
Richard Mahar, Commissioner

Absent
Asa Leckie, Commissioner

RESOLUTION NO. 2023-41 IS HEREBY APPROVED AND ADOPTED in regular session this 19th day of December, 2023, upon public hearing having been held in accordance with the laws of the State of Washington.



ATTEST:


Lisa Sackos, Clerk of the Board


**BOARD OF COMMISSIONERS
SKAMANIA COUNTY, WASHINGTON**


T.W. Lannen, Chairman


Richard Mahar, Commissioner


Asa Leckie, Commissioner

APPROVED AS TO FORM ONLY:


Adam Kick, Prosecuting Attorney

For	<u>3</u>
Against	<u>0</u>
Abstain	<u>0</u>
Absent	<u>0</u>

Resolution 2023-41
Supplemental Budget #4 Explanation
Attachment A
Public Hearing
December 19, 2023 - 5:30 p.m.

The total Current Expense spending authority requested for this supplemental not covered by increased revenues or other budget offsets is \$30,000.

Year to date funds requested by supplemental from Current Expense is \$248,096.00

\$5,000 – Commissioner’s Office (0010.110) Increasing salaries and wages a little to help with a retirement cash-out from the beginning of the year. (Offset – Current Expense Non-Departmental Revenues)

\$20,000 – Treasurer’s Office (0010.150) Increased revenue from Residual Cash Investment Earnings to be used for salaries and wages for step increase, vacation cash-out and on-call help

\$50,000 – Buildings and Grounds (0010.220) Hotel/Motel Tax revenue for the Wind River Boat Launch dock replacement project

\$12,005.68 – Sheriff (0010.230) CJTC and Beacon Health Options Grant received after the 2023 budget was established

\$25,000 – Operating Transfers Out (0010.370) Requesting to increase the operating transfer out amount to Senior Services. (Offset – Current Expense Non-Departmental Revenues)

\$400,000 – Non-Departmental Revenues (0010.380) and C/R Loan Fund (1027.000) Additional expenditure authority needed for funds received from DNR, State Forest Funds

\$25,000 – Senior Services (1160.000) Increased expenditures across all Senior programs, including fuel, food, repairs, and maintenance, etc. Additionally, there are significant delays in receiving revenue from WSDOT.

\$103,616.75 – Election Reserves (1180.000) Unused portion of grant that must be sent back to the Washington Secretary of State Office.

\$50,000 – Auditor’s O&M (1190.000) Moving expenditure authority down from ending cash to professional services, to cover ongoing costs associated with a large records preservation project.

\$4,150 – Trial Court Improvements (1270.000) Two (2) wireless mics were needed in the courtroom for witness testimony. Expense was not known during budget time. Moving expenditure authority down from ending cash to cover the purchase.

\$119,475.95 – Title III (1300.000) Adjusting for actual cash at beginning of 2023, since contracts run July through June.

\$925,000 – ARPA Fund (1900.000) Risk Pool Insurance payment. Moving expenditure authority down from ending cash to cover payment.

\$14,100 – Capital Improvements 0.09 (3010.000) Increased MCEDD Assessment and portion of Exhibit Hall flooring cost. Moving expenditure authority down from ending cash to cover payments.

\$42,000 – Solid Waste (4010.000) Numerous equipment failures have caused additional spending than projected on parts for the bailer and there has been a large increase to utility costs for 2023.

\$7,903 – ER&R Seniors Replacement (5010.105) Moving funds from current actual fund balance to cover additional cost of Seniors vehicle.

\$125,000 – ER&R Stores (5010.300) Bulk fuel costs are dramatically higher this year due to increased fuel tax as well as additional County Departments using the fueling site.

**ATTACHMENT A - RESOLUTION 2023-41
Supplemental Budget #4 to 2023 Budget**

Year to Date funds requested from Current Expense (Not covered by increased departmental revenues)	\$ 248,096.00
Total Needed from Current Expense for this supplemental (Included in YTD Total above)	\$ 30,000.00

Current Expense Funds

Non-Departmental Revenues	0010.380.308.910.000	Unassigned Beginning Cash	\$5,000.00
Commissioners	0010.110.511.600.100	Salaries and Wages	\$5,000.00
Treasurer's Office	0010.150.361.110.000	Residual Cash Investment Earnings	\$30,000.00
	0010.150.397.000.000	Operating Transfer In	-\$10,000.00
			<hr/> \$20,000.00
	0010.150.514.220.100	Salaries and Wages	\$20,000.00
Buildings and Grounds	0010.220.397.000.000	Operating Transfer In	\$50,000.00
	0010.220.518.300.410	Professional Services	\$50,000.00
Sheriff	0010.230.334.011.000	CJTC Grant	\$5,328.00
	0010.230.337.000.000	Beacon Health Options Grant	\$6,677.68
			<hr/> \$12,005.68
	0010.230.521.100.350	Small Tools - Admin	\$2,133.34
	0010.230.521.100.491	Registration/Tuition - Admin	\$2,191.80
	0010.230.521.220.100	Salaries and Wages - Patrol	\$6,677.68
	0010.230.521.220.310	Office and Operating Supplies - Patrol	\$1,002.86
			<hr/> \$12,005.68
Non-Departmental Reveues	0010.380.308.910.000	Unassigned Beginning Cash	\$ 25,000.00
Operating Transfers Out	0010.370.597.000.008	Operating Transfer Out to Seniors Services	\$ 25,000.00

Current Expense Funds continued

Non-Departmental Revenues	0010.380.395.100.000	Tbr Sale St Forest Bd Transfers	\$	400,000.00
	0010.380.581.200.000	Loan Repayment	\$	400,000.00

Special Revenues Funds

C/R Loan Fund	1027.000.381.200.000	Interfund Loan Received	\$	400,000.00
	1027.000.581.100.000	Interfund Loans Out	\$	400,000.00
Seniors	1160.000.397.000.000	Operating Transfer In	\$	25,000.00
	1160.000.569.000.489	Interfund Repairs and Maintenance	\$	25,000.00
Election Reserve	1180.000.308.410.000	Committed Beginning Cash	\$	103,616.75
	1180.000.514.400.490	Miscellaneous	\$	103,616.75
Auditor's O&M	1190.000.508.310.000	Restricted Ending Cash	\$	(50,000.00)
	1190.000.514.300.410	Professional Services	\$	<u>50,000.00</u>
Trial Court Improvements	1270.000.508.310.000	Restricted Ending Cash	\$	(4,150.00)
	1270.000.512.210.350	Small Tools & Minor Equipment	\$	<u>4,150.00</u>
Title III	1300.000.308.310.000	Restricted Beginning Cash	\$	153,481.00
	1300.000.332.100.700	Title III Funds	\$	<u>(34,005.05)</u>
			\$	119,475.95
	1300.000.522.200.410	Professional Services	\$	81,243.65
	1300.000.597.000.000	Operating Transfer to SCSO	\$	<u>38,232.30</u>
			\$	119,475.95
ARPA Fund	1900.000.508.310.000	Restricted Ending Cash	\$	(925,000.00)
	1900.000.519.190.460	Risk Pool Insurance	\$	<u>925,000.00</u>

Capital Improvements Funds

Capital Improvements

0.09	3010.000.508.310.000	Restricted Ending Cash	\$	(14,100.00)
	3010.000.594.110.663	0.09 Mid Columbia EDC	\$	1,100.00
	3010.000.597.000.000	Operating Transfer Out	\$	<u>13,000.00</u>

Enterprise Funds

Solid Waste	4010.000.508.410.000	Ending Committed Cash	\$	(42,000.00)
	4010.000.537.800.310	General Operations Supplies	\$	16,000.00
	4010.000.537.800.470	General Operations Utilities	\$	<u>26,000.00</u>

Internal Service Funds

ER&R Seniors Replacement	5010.105.308.310.000	Restricted Beginning Cash	\$	7,903.00
	5010.105.594.480.640	Seniors Vehicle Purchase	\$	7,903.00
ER&R Stores	5010.300.348.500.000	Sale of Bulk Fuel	\$	125,000.00
	5010.300.548.400.340	Bulk Fuel	\$	125,000.00