

RESOLUTION 2020-47
(Adoption of the 2021 Skamania County Budget)

WHEREAS, the Board of County Commissioners did consider the 2021 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 15, 2020 to consider the amount of taxes to be collected for the Current Expense Fund (Resolution (2020-44), Declaring Substantial Need for Purpose of Setting the Limit Factor for the Property Tax Levy in 2021, (Resolution 2020-46) and the County Road Fund (Resolution (2020-45) which considered an increase in the taxes to be collected for 2021 to be one percent (1%) over the amount levied for collection in 2021, 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 10, 2020 to consider the 2021 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 2021 per Resolution 2020-43; 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 2021 or are currently in negotiations; and

WHEREAS, changes in state and federal funding to counties, as well as local funding may change during 2021 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 2021 budget for Skamania County in the amount of **\$13,579,896** for the Current Expense Fund and **\$26,431,396** for all other County funds, for a total budget of **\$40,011,292** 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 2021 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 2021 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 15th day of December 2020.

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



ATTEST:

Debbie Slac
Clerk of the Board

Stahl

Chairman
J. M. Lamm

Commissioner
Debra

Commissioner

APPROVED AS TO FORM

[Signature]
Prosecuting Attorney

For 3
Against 0
Abstain 0
Absent 0

Attachment A

Skamania County Final Budget 2021	2021	
	Revenue	Expense
CURRENT EXPENSE		
Boundary Review Board	-	3,117.00
Commissioners	2,020.00	586,372.00
Public Defender	-	85,200.00
Superior Court	61,226.00	242,535.00
Clerk	66,000.00	376,595.00
District Court	127,159.00	604,476.00
Treasurer	328,260.00	400,567.00
Auditor	274,950.00	603,168.00
Assessor	35,710.00	555,963.00
Board of Equalization	-	8,304.00
Prosecutor	135,288.00	764,849.00
Support Enforcement	52,700.00	54,728.00
Civil Service	-	1,250.00
Buildings & Grounds	146,360.00	866,184.00
Information Technology	2,000.00	487,506.00
Sheriff	575,668.00	2,999,126.00
Probation	36,750.00	112,335.00
Jail	183,500.00	1,143,984.00
Jail Work Crew	100,000.00	116,675.00
Emergency Management	77,040.00	104,201.00
Juvenile Services	63,887.00	271,078.00
Noxious Weed	215,650.00	295,474.00
Planning 0010.310	317,600.00	449,692.00
Coroner	8,000.00	36,363.00
Community Events & Recreation	161,300.00	359,251.00
Human Resources	-	175,741.00
External Services	11,900.00	176,836.00
Sub Total	2,982,968.00	11,881,570.00
Operating Transfers Out		
To C/R Salaries & Wages	-	0.00
To C/R Contingent Liability	-	0.00
To County Road (Plowing)	-	10,000.00
To Seniors	-	207,698.00
To C/R Insurance	-	0.00
To C/R IT Fund	-	0.00
To Nuisance Control	-	0.00
Subtotal Op Transfers Out	-	217,698.00
Non-Departmental Revenue	10,596,928.00	1,480,628.00
Current Expense Total	13,579,896.00	13,579,896.00
Difference	-	

Skamania County Budget 2021 SPECIAL REVENUE FUNDS	2021			
	Beginning Cash	Revenue	Expense	Ending Cash
C/R Insurance	-	691,760.00	691,760.00	-
C/R Contingent Liability	237,708.00	-	237,708.00	-
C/R Salaries and Wages	926,317.00	-	926,317.00	-
C/R Buildings and Grounds	300,000.00	-	300,000.00	-
C/R Facilities and Land	600,000.00	-	600,000.00	-
C/R Loan	-	1,480,628.00	1,480,628.00	-
C/R Information Technology	361,246.00	-	361,246.00	-
Hotel Motel Tax	205,259.00	100,000.00	114,500.00	190,759.00
Crime Victims Compensation	106,493.00	69,294.00	76,459.00	99,328.00
Law Library	2,179.00	1,406.00	3,585.00	-
Sheriff Drug Investigation Fund	37,424.00	4,000.00	10,750.00	30,674.00
SARS/EMS	5,540.00	2,000.00	2,000.00	5,540.00
Emergency 911	120,173.00	608,706.00	608,596.00	120,283.00
Inmate Welfare	56,479.00	13,500.00	48,500.00	21,479.00
Sheriff Criminal Investigation	26,883.00	10,000.00	19,500.00	17,383.00
Treasurers O&M	16,000.00	700.00	15,700.00	1,000.00
Cable TV Fund	47,006.00	7,200.00	3,500.00	50,706.00
Community Health	548,864.00	2,514,550.00	2,501,763.00	561,651.00
Senior Services	21,300.00	1,018,330.00	1,039,630.00	-
Veterans Relief	186,300.00	42,000.00	51,000.00	177,300.00
Election Reserve	122,000.00	4,000.00	43,500.00	82,500.00
Auditors O&M	159,500.00	58,000.00	56,500.00	161,000.00
Affordable Housing	17,440.00	16,200.00	33,640.00	-
County Clerk Collections	58,519.00	5,552.00	5,552.00	58,519.00
Real Estate Excise Tax	45,000.00	8,500.00	25,010.00	28,490.00
Trial Court Improvement	34,978.00	12,696.00	14,700.00	32,974.00
Nuisance Control	44,582.00	-	44,582.00	-
Wind River Business Park	2,000.00	400,158.00	373,862.00	28,296.00
Title III - General	186,039.00	165,409.00	198,386.00	153,062.00
Homeless Housing & Assistance	233,850.00	124,000.00	114,329.00	243,521.00
Family Support Fund	22,101.00	2,392.00	24,493.00	-
County Road	2,798,598.00	4,309,436.00	4,483,246.00	2,624,788.00
C/R County Road	798,273.00	-	-	798,273.00
Subtotal Special Revenues	8,328,051.00	11,670,417.00	14,510,942.00	5,487,526.00

CAPITAL IMPROVEMENT FUNDS

Capital Imp 0.09 (3010.000)	200,000.00	140,000.00	283,487.00	56,513.00
Capital Imp REET (3010.100)	173,967.00	230,000.00	273,000.00	130,967.00
Capital Imp Fair (3010.200)	3,467.00	4,600.00	-	8,067.00
Total Capital Improvement Fund	377,434.00	374,600.00	556,487.00	195,547.00

ENTERPRISE FUNDS

Solid Waste	221,310.00	1,180,000.00	1,313,415.00	87,895.00
Building Inspec & Enviro Health Srv	220,000.00	360,200.00	341,203.00	238,997.00
Total Enterprise Funds	441,310.00	1,540,200.00	1,654,618.00	326,892.00

Skamania County Budget 2021 SPECIAL REVENUE FUNDS	2021			
	Beginning Cash	Revenue	Expense	Ending Cash

INTERNAL SERVICE FUND

ER&R General 5010.000	167,553.00	793,787.00	691,874.00	269,466.00
ER&R County Road 5010.101	234,261.00	335,218.00	250,500.00	318,979.00
ER&R Sheriff's Vehicles 5010.102	10,657.00	175,145.00	104,229.00	81,573.00
ER&R CE Vehicles 5010.103	115,075.00	44,322.00	-	159,397.00
ER&R Solid Waste Vehicles 5010.104	92,781.00	23,704.00	-	116,485.00
ER&R Seniors Replacement 5010.105	8,550.00	9,831.00	12,000.00	6,381.00
ER&R Weed Replacement 5010.106	15,485.00	-	15,000.00	485.00
ER&R CR Computer Repl 5010.107	13,499.00	4,612.00	8,976.00	9,135.00
ER&R Comm Health Comp Repl 5010.108	16,913.00	7,072.00	10,160.00	13,825.00
ER&R Comp Replacement 5010.109	2,179.00	615.00	1,496.00	1,298.00
ER&R SW Computer Repl 5010.110	1,090.00	307.00	748.00	649.00
ER&R Sheriff Computer Repl 5010.111	25,852.00	10,762.00	16,830.00	19,784.00
ER&R Weed Computer Repl 5010.112	2,179.00	615.00	1,496.00	1,298.00
ER&R Seniors Computer Repl 5010.113	7,636.00	1,845.00	4,644.00	4,837.00
ER&R CE Computer Repl 5010.114	72,321.00	25,213.00	31,350.00	66,184.00
ER&R General Maintenance 5010.200	175,403.00	144,766.00	143,993.00	176,176.00
ER&R Radio Infrastructure 5010.201	274,857.00	18,382.00	293,239.00	-
ER&R Stores 5010.300	314,522.00	552,375.00	621,627.00	245,270.00
ERR COVID	-	-	-	-
Equipment Rental & Revolving Total	1,550,813.00	2,148,571.00	2,208,162.00	1,491,222.00
TOTAL SPECIAL REVENUE BUDGET	10,697,608.00	15,733,788.00	18,930,209.00	7,501,187.00
TOTAL CURRENT EXPENSE BUDGET		13,579,896.00	13,579,896.00	
TOTAL BUDGET	10,697,608.00	29,313,684.00	32,510,105.00	7,501,187.00

Non-Departmental Revenue 2021	10,596,928.00
Carryover	
Tax Collections	1,866,993.00
Sales and Use Tax	2,423,655.00
Criminal Justice Sales Tax	961,000.00
Leasehold Excise Tax	127,800.00
Private Harvest Tax	8,000.00
PILT - Rock Cove	150,000.00
PILT - CRGNSA	800.00
Federal Forest Funds	1,300.00
Fed In Lieu of Taxes - PILT	1,172,124.00
Fed In Lieu of Taxes - Fish and Wildlife	300,000.00
PUD Privilege Tax	1,200.00
Other State Forest Board Purchase	100,000.00
Tbr Sales St Forest Bd Purchase	1,500.00
Co Assistance	20,000.00
PILT - NAP/NARCA	193,600.00
Criminal Justice	8,000.00
Marijuana Excise Tax	236,800.00
Liquor Excise Tax	10,000.00
Liquor Board Profits	18,100.00
Int on Sales Tax	31,600.00
Interest on State Forest Boards	1,200.00
Other State Forest Board Transfers	2,000.00
Restitution	-
Interfund Loans Received	-
Tbr Sales St Forest Bd Transfers	1,480,628.00
	1,480,628.00

Non-Departmental Revenue 2020 (thru supp #5)	12,754,628.84
Carryover	
Tax Collections	4,143,769.27
Sales and Use Tax	2,345,057.00
Criminal Justice Sales Tax	961,000.00
Leasehold Excise Tax	127,800.00
Private Harvest Tax	10,000.00
PILT - CRGNSA	253,700.00
PILT - Rock Cove	1,500.00
Federal Forest Funds	-
Fed In Lieu of Taxes - PILT	-
Fed In Lieu of Taxes - Fish and Wildlife	300,000.00
COVID-19 CARES Contract (2020)	1,200.00
PUD Privilege Tax	547141.57
Other State Forest Board Purchase	108,600.00
Tbr Sales St Forest Bd Purchase	581.00
Co Assistance	5,700.00
PILT - NAP/NARCA	193,600.00
Criminal Justice	8,400.00
Marijuana Excise Tax	236,800.00
Liquor Excise Tax	10,000.00
Liquor Board Profits	18,100.00
Int on Sales Tax	31,600.00
Interest on State Forest Boards	1,200.00
Other State Forest Board Transfers	280.00
Restitution	1,000,000.00
Interfund Loans Received	600.00
Tbr Sales St Forest Bd Transfers	1,724,000.00
	724,000.00

NON DEPARTMENTAL REVENUE 2020 (thru supp #5) 12,754,628.84

NON DEPARTMENTAL REVENUE 2021 10,596,928.00

Difference in revenue 2020 to 2021 (2,157,700.84)