

RESOLUTION 2021-20
(Supplemental Budget #2 for 2021 budget for various funds)

WHEREAS, various funds and departments have unanticipated expenditures and revenues for 2021; 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 2021 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 20th of July 2021 at 5:30 o'clock p.m. or shortly thereafter.


PASSED IN REGULAR SESSION this 15th day of June 2021.



ATTEST:


Clerk of the Board

SKAMANIA COUNTY, WASHINGTON


Chairman


Commissioner


Commissioner

RESOLUTION NO. 2021-20 IS HEREBY APPROVED AND ADOPTED in regular session this 20th day of July 2021 upon public hearing having been held in accordance with the laws of the State of Washington.



ATTEST:

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Clerk of the Board

**BOARD OF COMMISSIONERS
SKAMANIA COUNTY, WASHINGTON**

[Handwritten signature]

Chairman

[Handwritten signature]

Commissioner

[Handwritten signature]

Commissioner

APPROVED AS TO FORM ONLY:

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Prosecuting Attorney

For 3
Against 0
Abstain 0
Absent 0

Resolution 2021-20
Supplemental Budget #2 Explanation
Attachment A
Public Hearing
July 20, 2021
5:30 p.m.

The total Current Expense spending authority requested for this supplemental not covered by increased revenues or other budget offsets is \$ 83,327.19

Year to date funds requested by supplemental from Current Expense is \$94,327.19

\$218.00 – Boundary Review Board (0010.100) – Salary and Benefits for Human Resources Specialist for remainder of 2021 (Offset- Current Expense)

\$2,686.00 – Board of Equalization (0010.180) - Salary and Benefits for Human Resources Specialist for remainder of 2021 (Offset-Current Expense)

\$83,640– Buildings and Grounds (0010.220) – Weed and Jail Roofs, HVAC for Weed, and Hegewald Center HVAC Controller Upgrade (Offset - Cumulative Reserve Building and Grounds fund. Balance in reserve fund(cash)is \$123,228.19 after this request)

\$25,308– Buildings and Grounds (0010.220) – Transfer switch for Hegewald Center, Side A. (Offset – Cumulative Reserve Buildings and Grounds fund. Balance in reserve fund (cash) is \$97,920.19 after this request)

\$34,061.00 – Noxious Weed (0010.290) – Increase in funding from outside sources, USDA Gifford Pinchot National Forest, Washington State Department of Agriculture and Weed Control Service Fees. Budget authority requested for this increase. (Offset – various outside funding sources)

\$41,767 – Human Resources (0010.351) Salary and Benefits for Human Resources Specialist for remainder of 2021. (Offset – Current Expense)

\$5,801.74 – External Services (0010.360) – Repayment of CARES funds for credit memos from Public Works for Insight purchases (Offset – Current Expense)

\$31,854.45 – External Services (0010.360) – to make the WSU Extension budget whole (\$5,400), allowing the 4-H Coordinator to remain fulltime through 2021. Also, the 2nd invoice for the 2020 contract was processed out of the 2021 Budget, (\$26,454.45). The funds not paid out of the 2020 budget were reflected in an increase in the Current Expense carryover for the 2021 Budget (Offset – Current Expense)

\$10,000 – Senior Services (1160.000) -A grant award from BNSF Railway for Dog Mountain Shuttle was received. It was unclear if the shuttle would run due to COVID. When it was discovered, the shuttle could run, Columbia Area Transit was contacted to assist with Dog Mountain Shuttle. (Offset – BNSF Railway Grant)

\$15,000 – Wind River Business Park (1291.000) – Emergent need for Cleaning Services and part-time help (Offset – Fund balance will cover cost, WRBP ending cash amount decreased)

\$1,173,490.50 – American Rescue Plan Fund (1900.000) – Budgeting for the new American Rescue Plan Fund. Only budgeting for first payment as second payment will arrive in 2022. (Offset – ARPA funds)

\$64,158.32 – Building Inspection & Environmental Health (4020.000) – Emergent need for new inspector and vehicle. (Offset - Fund balance will cover cost, ending cash amount decreased)

\$11,500 – ER & R County Road Replacement (5010.101) - Emergent need for Tommy Lift and Pickup Plow. (Offset – Fund balance will cover cost, ending cash decreased)

\$15,000 – ER & R Current Expense Replacement (5010.103) – Emergent need for new mower for Buildings and Grounds. (Offset – Fund balance will cover cost, ending cash decreased)

ATTACHMENT A - RESOLUTION 2021-20

Supplemental Budget #2 to 2021 Budget

Year To Date funds requested from Current Expense (Not covered by increased departmental revenues)	\$ 94,327.19
Total Needed from Current Expense for this Supplemental	(Included in YTD Total) \$ 82,327.19

Current Expense Funds

Non-Departmental Revenues	0010.380.308.800.000	Unreserved Beginning Cash	\$	218.00
Boundary Review Board	0010.100.558.600.100	Salaries & Wages	\$	147.00
Boundary Review Board	0010.100.558.600.205	Retirement	\$	14.00
Boundary Review Board	0010.100.558.600.210	Health Benefits	\$	45.00
Boundary Review Board	0010.100.558.600.215	Payroll Taxes	\$	12.00
			\$	218.00
Non-Departmental Revenues	0010.380.308.800.000	Unreserved Beginning Cash	\$	2,686.00
Board of Equalization	0010.180.514.240.100	Salaries & Wages	\$	1,764.00
Board of Equalization	0010.180.514.240.205	Retirement	\$	182.00
Board of Equalization	0010.180.514.240.210	Health Benefits	\$	589.00
Board of Equalization	0010.180.514.240.215	Payroll Taxes	\$	151.00
			\$	2,686.00
Buildings and Grounds	0010.220.397.000.000	Operating Transfer In from CR B & G	\$	83,640.00
Buildings and Grounds	0010.220.594.180.620	Capital Expenditure	\$	83,640.00
Cumulative Reserve B & G	1024.000.594.518.620	Buildings & Structures	\$	(83,640.00)
Cumulative Reserve B & G	1024.000.597.000.000	Operating Transfer Out	\$	83,640.00
Noxious Weed	0010.290.345.160.000	USDA Gifford Pinchot FS	\$	8,695.00
Noxious Weed	0010.290.345.160.010	WSDA - Knotweed	\$	5,000.00
Noxious Weed	0010.290.345.160.030	Weed Control Service Fees	\$	20,366.00
			\$	34,061.00
Noxious Weed	0010.290.553.601.100	Salaries and Wages	\$	22,548.00
Noxious Weed	0010.290.553.601.215	Payroll Taxes	\$	3,913.00
Noxious Weed	0010.290.553.600.310	Operating Supplies	\$	2,300.00
Noxious Weed	0010.290.553.600.410	Professional Services	\$	5,300.00
			\$	34,061.00

Non-Departmental Revenues	0010.380.308.800.000	Unreserved Beginning Cash - CE	\$ 41,767.00
Human Resources	0010.351.518.100.100	Salaries & Wages	\$ 19,254.00
Human Resources	0010.351.518.100.205	Retirement	\$ 1,973.00
Human Resources	0010.351.518.100.210	Health Benefits	\$ 6,386.00
Human Resources	0010.351.518.100.215	Payroll Taxes	\$ 1,647.00
Human Resources	0010.351.519.000.100	Salaries & Wages	\$ 1,470.00
Human Resources	0010.351.519.000.205	Retirement	\$ 151.00
Human Resources	0010.351.519.000.210	Health Benefits	\$ 488.00
Human Resources	0010.351.519.000.215	Payroll Taxes	\$ 125.00
Human Resources	0010.351.521.100.100	Salaries & Wages	\$ 6,760.00
Human Resources	0010.351.521.100.205	Retirement	\$ 693.00
Human Resources	0010.351.521.100.210	Health Benefits	\$ 2,242.00
Human Resources	0010.351.521.100.215	Payroll Taxes	\$ 578.00
			<u>\$ 41,767.00</u>

Non-Departmental Revenues	0010.380.308.800.000	Unreserved Beginning Cash - CE	\$ 5,801.74
External Services	0010.360.514.600.490	CARES Repayment to Dept. of Commerce	<u>\$ 5,801.74</u>

Non-Departmental Revenues	0010.380.308.800.000	Unreserved Beginning Cash - CE	\$ 31,854.45
External Services	0010.360.571.210.410	WSU Extension	<u>\$ 31,854.45</u>

Special Revenue Funds

Senior Services	1160.000.367.060.000	BNSF Railway Grant	\$ 10,000.00
Senior Services	1160.000.569.000.410	Professional Services	<u>\$ 10,000.00</u>

Wind River Business Park	1291.000.508.800.000	Ending Cash	\$ (15,000.00)
Wind River Business Park	1291.000.518.300.410	Professional Services	<u>\$ 15,000.00</u>

American Rescue Plan	1900.000.331.210.270	ARPA Grant	\$ 1,173,490.50
American Rescue Plan	1900.000.508.310.000	Restricted Ending Cash	\$ 1,073,490.50
American Rescue Plan	1900.000.597.000.001	Operating Transfer Out to Community Health	<u>\$ 100,000.00</u>
			\$ 1,173,490.50

Building Inspection & Environmental Health	4020.000.508.800.000	Ending Cash	\$ (64,158.32)
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Building Inspection & Environmental Health	4020.000.558.500.100	Salaries & Wages	\$ 18,488.80
Building Inspection & Environmental Health	4020.000.558.500.205	Retirement	\$ 2,398.00
Building Inspection & Environmental Health	4020.000.558.500.210	Health Benefits	\$ 6,000.00
Building Inspection & Environmental Health	4020.000.558.500.215	Payroll Taxes	\$ 2,271.52
Building Inspection & Environmental Health	4020.000.594.580.640	New Vehicle	<u>\$ 35,000.00</u>
			\$ 64,158.32

ER & R County Road Replacement	5010.101.508.800.000	Ending Cash	\$ (11,500.00)
ER & R County Road Replacement	5010.101.594.440.640	Machinery & Equip. Tommy Lift and Pickup Plow	\$ 11,500.00
ER & R Current Expense Replacement	5010.103.508.800.000	Ending Cash	\$ (15,000.00)
ER & R Current Expense Replacement	5010.103.594.180.640	Machinery & Equipment - Mower	\$ 15,000.00
Buildings and Grounds	0010.220.397.000.000	Operating Transfer In from CR B & G	\$ 25,308.00
Buildings and Grounds	0010.220.518.300.410	Professional Services	<u>\$ 25,308.00</u>
Cumulative Reserve B & G	1024.000.594.518.620	Buildings & Structures	\$ (25,308.00)
Cumulative Reserve B & G	1024.000.597.000.000	Operating Transfer Out	<u>\$ 25,308.00</u>



**SKAMANIA COUNTY BOARD
OF COMMISSIONERS**

Skamania County Courthouse
240 NW Vancouver Ave | PO Box 790
Stevenson, WA 98648

(509)427-3700
(509) 427-3708 Fax

Richard Mahar
District 1

Tom Lannen
District 2

Bob Hamlin
District 3

July 20, 2021

Vickie Clelland, Skamania County Treasurer
P.O. Box 790
Stevenson, WA 98648

Vickie:

Please transfer a total of \$108,948.00 from Special Revenue fund, Cumulative Reserve Buildings and Grounds (1024.000) to Current Expense Fund, Buildings and Grounds (0010.220) as two separate operating transfers.

An operating transfer in the amount of **\$83,640** was approved by Resolution 2021-20, Supplemental Budget #2 to the 2021 Budget on July 20, 2021 for Noxious Weed and Jail Roofs, HVAC for Weed and Hegewald Center HVAC Controller Upgrade. An operating transfer in the amount of **\$25,308** was approved by Resolution 2021-20, Supplemental Budget #2 to the 2021 Budget on July 20, 2021 for a transfer switch for Hegewald Center, Side A. These two amounts total the amount in paragraph one.

Sincerely,



T.W. Lannen
Chair

CC: FMO Group
Tim Elsea, PW Director

