

BEFORE THE BOARD OF COLUMBIA COUNTY COMMISSIONERS

RESOLUTION #2022 -52

IN THE MATTER OF DESIGNATING ROAD FUNDS TO BE DIVERTED TO THE CURRENT EXPENSE FUND FOR BUDGET YEAR 2023

WHEREAS, RCW 36.33.220 authorizes the County Legislative Authority to divert \$220,000 of the County Road Property taxes to provide any general government service(s) in the unincorporated area of the County; and,

WHEREAS, the Board of County Commissioners intends to use the diverted County Road taxes to supplement the operating budgets of Parks and Recreation in the amount of \$133,000 and Solid Waste in the amount of \$87,000 for services in the unincorporated area of the County; and,

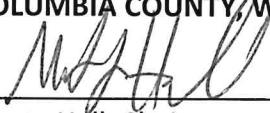
WHEREAS, Columbia County has established a revenue account code 001000.101.311.10.22.00 for the purpose of identifying the diverted County Road Property taxes within the Current Expense Fund budget; and,

WHEREAS, Columbia County recognizes the County Road Levy is a special purpose revenue and has procedures in place to appropriately document its expenditure and, any unspent diverted taxes must be promptly returned to the County Road Fund after end-of-year reconciliation has taken place.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Columbia County that the County Road Property taxes collected in 2023 be divided, with \$220,000 diverted and deposited in the Current Expense Fund and identified as revenue account code 001000.101.311.10.22.00, and the remainder deposited in the County Road Fund.

APPROVED AND ADOPTED this 27st day of December, 2022.

**BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, WASHINGTON**



Marty Hall, Chairman



Charles L. Amerein, Commissioner



Ryan R. Rundell, Commissioner

Attest: 
Virginia Schmidt
Clerk of the Board