

Agenda Summary Report (ASR)

Franklin County Board of Commissioners

DATE SUBMITTED: 08/28/2019	PREPARED BY: Len Langston, Financial System Analyst
Meeting Date Requested: 09/10/2019	PRESENTED BY: Matt Mahoney, Public Works Director
ITEM: (Select One) <input checked="" type="checkbox"/> Consent Agenda <input type="checkbox"/> Brought Before the Board Time needed:	
SUBJECT: Close the County Road Unemployment Fund (Public Works Unemployment Fund), Fund Number 501 and transfer fund balance to the County Road Fund, Fund Number 150.	
FISCAL IMPACT: This action would close out the County Road Unemployment Fund, Fund Number 501, and the balance to be transferred will increase the revenue of the County Road Fund, Fund Number 150, by \$41,081.39.	
BACKGROUND: County Funds are fiscal and accounting entities, which are used for carrying out specific activities or attaining certain objectives. RCW 50.01.005 went into effect on January 1, 1978 requiring that employers pay unemployment benefits. As a result, the County Road Unemployment Fund was created, via Resolution 78-42, to cover the expense of unemployment claims in compliance with that law.	
<p>The County Roads Fund budgets \$10,000 per year, and is the sole contributor to the County Road Unemployment Fund. The County Road Unemployment Fund has paid unemployment benefits for the County Roads Fund, the Motor Vehicle (ER&R) Fund, and the Solid Waste Fund, as-needed. The respective funds would then reimburse the County Road Unemployment Fund.</p> <p>When the County Road Unemployment Fund reaches an excess of funds, resolutions have been executed to transfer funds back into the County Road Fund (i.e. Resolution 93-185). Occasionally there has been a need for resolutions to increase the revenue and expenditure bottom lines of the County Road Unemployment Fund (i.e. Resolutions 2002-422 & 2010-226).</p> <p>During Budget Workshops for the 2019 Budgets, the Public Works Department discussed with the Board and the County Administrator our desire to close out the County Road Unemployment Fund and instead budget any payments for unemployment benefits within the respective budgets (County Roads and Motor Vehicle). Beginning with the 2019 Budget, the County Roads and Motor Vehicle (ER&R) Funds established budget lines for unemployment claims therefore eliminating the need for the County Road Unemployment Fund, and any further resolutions, reimbursements, or increases in revenue and expenditure lines within the County Road Unemployment Fund. Any funds expended from the County Road Fund, on behalf of the Solid Waste Fund, for unemployment benefits shall be reimbursed by the Solid Waste Fund.</p>	
RECOMMENDATION: Staff recommends the Board of County Commissioners approve the close out of the County Road Unemployment Fund, Fund Number 501, and authorize the Franklin County Auditor to transfer the balance of all funds from the 2019 County Road Unemployment Fund, Fund Number 501, to the 2019 County Road Fund, Fund Number 150, budget line 369910000, Miscellaneous Revenues.	
SUGGESTED MOTION: I move that the Board of Franklin County Commissioners hereby close County Road Unemployment Fund, Fund Number 501, and authorize the Franklin County Auditor to transfer the balance of all funds from the 2019 County Road Unemployment Fund, Fund Number 501, to the 2019 County Road Fund, Fund Number 150, budget line 369910000, Miscellaneous Revenues.	

COORDINATION: This matter was discussed with the Board of Franklin County Commissioners and the County Administrator during the Budget Workshops for the 2019 Budget. Further, this has been discussed and coordinated with Matt Mahoney, Public Works Director, Craig Erdman, County Engineer, Laura Stark, Public Works Administrative Assistant, Lisa Eckhardt, Julie Ruesga, and Len Langston, Public Works Financial Systems Analysts, and Tim Anderson, Auditor's Accounting Supervisor, all of whom agree and approve of said action.

ATTACHMENTS:

- DRAFT Resolution
- Copy of Treasurer's Monthly Cash Report for the 501 Fund as of 08/28/2019

HANDLING / ROUTING:

- 1 - Original Resolution to the Clerk of the Board
- 1- Copy Resolution to Public Works Department
- 1- Copy Resolution to County Auditor - Accounting
- 1 – Copy Resolution to County Treasurer

I certify the above information is accurate and complete.



Matt Mahoney, Public Works Director

FRANKLIN COUNTY
Treasurer's Monthly Cash Report
8/1/2019 - 8/31/2019

501 - PUBLIC WORKS UNEMPLOYMENT	Cash	Investments
Beginning Balance	23,500.00	17,546.27
Tax Receipts or Assessments Collected	0.00	0.00
General Receipts - Interest Received	0.00	35.12
Transfers IN - Purchased Accrued Interest	0.00	0.00
Cash - Investments IN	0.00	23,500.00
Unamortized Discount - Premium	0.00	0.00
Reversed Checks	0.00	0.00
Cash IN	0.00	23,535.12
Remittances	0.00	0.00
Bond Principal Paid	0.00	0.00
Payroll Expense	0.00	0.00
Clearing Transfers OUT	0.00	0.00
Cash - Investments OUT	23,500.00	0.00
Purchased Accrued Interest	0.00	0.00
Unamortized Premium - Discount	0.00	0.00
Warrants Issued	0.00	0.00
Cash OUT	23,500.00	0.00
Unencumbered Cash Balance	0.00	41,081.39
Warrants Outstanding	0.00	0.00
Ending Fund Balance	0.00	41,081.39

FRANKLIN COUNTY RESOLUTION _____

**BEFORE THE BOARD OF COMMISSIONERS OF
FRANKLIN COUNTY WASHINGTON**

COUNTY ROAD UNEMPLOYMENT FUND (FUND NUMBER 501) CLOSE OUT

WHEREAS, County Funds are fiscal and accounting entities, which are used for carrying on specific activities or attaining certain objectives; and

WHEREAS, RCW 50.01.005 went into effect on January 1, 1978 requiring that employers pay unemployment benefits; and

WHEREAS, the County Road Unemployment Fund, Fund Number 501, was created, via Resolution 78-42, to cover the expense of unemployment benefits in compliance with that law; and

WHEREAS, the County Roads Fund budgets \$10,000 per year and is the sole contributor to the County Road Unemployment Fund, and the County Road Unemployment Fund has paid unemployment benefits for the County Road Fund, the Motor Vehicle (ER&R) Fund, and the Solid Waste Fund, as-needed, with the respective funds reimbursing the County Road Unemployment Fund; and

WHEREAS, during Budget Workshops for the 2019 Budgets, the Public Works Department discussed with the Board and the County Administrator their desire to close out the County Road Unemployment Fund and instead budget any payments for unemployment benefits within the respective budgets (County Roads and Motor Vehicle); and

WHEREAS, beginning with the 2019 Budget, the County Roads and Motor Vehicle (ER&R) Funds established budget lines for unemployment claims, therefore eliminating the need for the County Road Unemployment Fund; and

WHEREAS, any funds expended from the County Road Fund, on behalf of the Solid Waste Fund, for unemployment benefits shall be reimbursed by the Solid Waste Fund.

FRANKLIN COUNTY RESOLUTION _____

NOW, THEREFORE, BE IT RESOLVED the Board of Franklin County Commissioners hereby close out the County Road Unemployment Fund, Fund Number 501, and authorize the County Auditor to transfer the balance of all funds from the 2019 County Road Unemployment Fund, Fund Number 501, to the 2019 County Roads Fund, Fund Number 150, budget line 369910000, Miscellaneous Revenue.

BE IT FURTHER RESOLVED that any funds expended from the County Roads Fund, on behalf of the Solid Waste Fund, for unemployment benefits shall be reimbursed by the Solid Waste Fund.

APPROVED this ____ day of _____, 2019.

**BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, WASHINGTON**

Chair

Chair Pro Tem

Member

Attest:

Clerk of the Board

Originals: Clerk of the Board

Copy: Public Works Department
County Auditor – Accounting
County Treasurer