COWLITZ 911
Police • Fire • Medical

RESOLUTION 2025-007

A RESOLUTION AUTHORIZING THE TRANSFER OF REMAINING PROJECT FUNDS TO THE SALES TAX FUND AND CLOSING PROJECT FUND NO. 63001535100E

WHEREAS, on March 13, 2018, the Cowlitz County Board of Commissioners adopted Cowlitz County Ordinance 18-014 which created the Cowlitz 911 Public Authority and approved an initial Charter; and,

WHEREAS, Cowlitz 911 (the "Authority") is a public corporation organized pursuant to RCW 35.21.730 through 35.21.754; and,

WHEREAS, Cowlitz 911 previously established Project Fund No. 63001535100E for the purpose of managing expenditures related to the capital improvements authorized under Resolution 2020-003; and

WHEREAS, the Official Intent Certificate executed April 22, 2020, provides that qualifying project expenditures were made from the 911 Sales Tax Fund (.005) with the intent of reimbursement from future bond proceeds; and

WHEREAS, all project activities associated with Project Fund No. 63001535100E have been completed, and the fund now maintains an estimated balance of $1,493,252.31; and

WHEREAS, staff recommends transferring the remaining balance from Project Fund No. 63001535100E to the Sales Tax Fund No. 63001535100H to properly align residual project proceeds with their original source and intent; and

WHEREAS, closure of Project Fund No. 63001535100E will simplify financial reporting and ensure compliance with the Budgeting, Accounting, and Reporting System (BARS) Manual and Cowlitz 911's internal fund-management policies;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Cowlitz 911 as follows:

Section 1. Authorization to Transfer Funds. The Budget Finance Manager is hereby authorized and directed to transfer the remaining balance of $1,493,252.31 from Project Fund No. 63001535100E to Sales Tax Fund No. 63001535100H. All accounting entries and supporting documentation shall reference this resolution and the Official Intent Certificate dated April 22, 2020.

FUND TRANSFER SUMMARY

FROM FUND NO.	FROM FUND NAME	TO FUND NO.	TO FUND NAME	TRANSFER AMOUNT
63001535100E	Project Fund	63001535100H	Sales Tax Fund	$1,493,252.31

Section 2. Closure of Project Fund. Upon completion of the transfer, Project Fund No. 63001535100E shall be closed in the accounting system.

Section 3. Accounting and Reporting. All actions taken under this resolution shall be recorded in accordance with the Washington State Auditor's Office BARS Manual. The Budget Finance Manager shall disclose the transfer and fund closure in the next quarterly and annual financial reports.

Section 4. Effective Date. This resolution shall take effect immediately upon adoption.

ADOPTED in regular session this 23rd day of October, 2025.

COWLITZ 911 BOARD OF DIRECTORS

Chair of the Board, Robert Huhta

ATTEST:

Clerk of the Board, Briana Graham

APPROVED AS TO FORM:

General Counsel

RECOMMENDED FOR APPROVAL:

Darr Kirk, Executive Director