

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
LEWIS COUNTY, WASHINGTON**

**IN THE MATTER OF:**

RESOLUTION NO. 21-378

LEWIS COUNTY 2021 BUDGET, EMERGENCY AND  
SUPPLEMENTAL APPROPRIATIONS TO AND  
TRANSFERS WITHIN CURRENT EXPENSE AND  
OTHER FUNDS

**WHEREAS**, this matter coming on for hearing pursuant to public notice as provided by law, all members being present and there being no objection, and the same having been published in The Chronicle on October 14 and 21, 2021; and

**WHEREAS**, RCW 36.40.140 includes provisions for the expenditure of money not provided for at the time of setting of the budget through a hearing and a majority vote of the commissioners; and

**WHEREAS**, information exists which could not reasonably have been determined at the time of setting of the original budget, which now constitutes the need to appropriately include such information in the financial accounts and records of the County; and all members of the Board of County Commissioners of Lewis County, Washington, having had reasonable notice of time, place and purpose of this meeting.

**NOW THEREFORE BE IT RESOLVED** that expenditures in the amount of \$4,856,439 be increased and revenue in the amount of \$2,471,000 be increased, resulting in a decrease in estimated ending fund balance in the amount of \$2,385,439. Funds will be placed in the budgets within Current Expense and other funds as indicated and distributed in the revenue and expenditure accounts detailed on "Schedule A." Funds may legally be transferred from one item to another within said budget.

DONE IN OPEN SESSION this 26th day of October, 2021.

APPROVED AS TO FORM:  
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS  
LEWIS COUNTY, WASHINGTON

Amber Smith  
By: Amber Smith,  
Deputy Prosecuting Attorney

Lindsey R. Pollock, DVM  
Lindsey R. Pollock, DVM, Chair

ATTEST:

Sean D. Swope  
Sean D. Swope, Vice Chair

Rieva Lester  
Rieva Lester,  
Clerk of the Lewis County Board of  
County Commissioners



Vacant, Commissioner

2021 4th BUDGET AMENDMENT

BRIEF OVERVIEW

10/25/2021

As of

Notice amount

Fund/Dept.	General Fund	Revenue	Expenditures	Use of fund balance	Amendment Description	Changes	
							4,566,696.00
001-004	Assessor	0	125,000	(125,000)	Increase expenditures associated with the open space program recording fees and to cover legal costs		
001-006	Treasurer	313,830	0	313,830	Increase revenue for one time allocation to the county for costs associated with new mandates and impacts of legislation.		
001-007	Clerk	0	7,000	(7,000)	Increase expenditures for professional services - Jury Summons		
001-009	District Court	5,950	26,950	(21,000)	Increase expenditures for equipment, interpreter services; juror costs. Increase revenue for AOC grant.		
001-016	Court Security	0	52,033	(52,033)	Increase for court security services. Change to noticed amount	52,033	
001-017	Blake	200,000	200,000	0	Increase revenue for AOC grant related to refunds as a result of the Blake decision		
001-021	Sheriff	0	189,393	(189,393)	Increase expenditures for the purchase of body worn cameras/in-car videos as a direct result of new mandates		
001-022	Jail	0	188,075	(188,075)	Increase expenditures and use fund balance for the Correction Deputies retro pay as a result the union negotiations. Increasing professional services for unforeseen inmate medical invoices.		
001-060	Coroner	0	121,710	(121,710)	Increase expenditures for medical professional services, extra help, supplies and indigent cremations. Change to noticed amount	121,710	
	<b>TOTALS CURRENT EXPENSE</b>	<b>519,780</b>	<b>910,161</b>	<b>(390,381)</b>		<b>173,743</b>	<b>Total Changes Current Expense</b>
	<b>USE OF FUND BALANCE</b>						
	<b>OTHER FUNDS</b>	<b>Revenue</b>	<b>Expenditures</b>		<b>Amendment Description</b>		
1010	Emergency Management	15,000	20,000	(5,000)	Increase expenditure and revenue for the Hazard Mitigation Assistance Grant award and related professional services		
1040	Social Services	0	453	(453)	Interfund rate correction		
1060	Southwest Washington Fair	116,000	116,000	0	Increase revenue and expenditures for costs associated with the 2021 Fair. Change to notice amount	116,000	
1100	CD-MH-TC (MH Tax)	0	4,425	(4,425)	Increase expenditures and use fund balance for the Correction Deputies retro pay as a result the union negotiations		
1170	Road Fund	1,654,100	1,890,400	(236,300)	Emergency repairs to county roads including Shorey Road incidental repair, Newaukum Valley Road bank stabilization and Lincoln Creek Road culvert replacement		
1300	Distressed Counties	0	1,700,000	(1,700,000)	Increase expenditures and use of revenue received in prior periods for obligated projects paid from .09 sales and use tax		
1400	CDBG Grant	20,000	20,000	0	Increase expenditures and revenue for CDBG grant related to the Randle Water District #1 project		
4070	South County Airport	75,000	80,000	(5,000)	Increase revenue and expenditures for the purchase and sale of aircraft fuel at the South County Airport		
4200	Water Utility - Vader	40,000	40,000	0	Increased revenue and supplies for new water connections in Vader		
4200	Water Utility - Vader	31,120	75,000	(43,880)	Increase expenditures and use of fund balance for unanticipated roof repairs and line breaks. Increasing revenue from the Housing and Urban Development Grant to reimburse consultant fees		
	<b>TOTALS OTHER FUNDS</b>	<b>1,951,220</b>	<b>3,946,278</b>	<b>(1,995,058)</b>		<b>116,000</b>	<b>Total Changes other funds</b>
	<b>USE OF FUND BALANCE</b>			<b>(1,995,058)</b>			
	<b>GRAND TOTAL</b>	<b>2,471,000</b>	<b>4,856,439</b>	<b>(2,385,439)</b>		<b>289,743</b>	<b>Total Exp Changes other funds and CE</b>
						<b>4,856,439</b>	<b>Total Amendment after changes</b>
						4,856,439	
						0	

0 0 0



Lewis County Washington  
2021 BUDGET AMENDMENT "SCHEDULE A"  
Budget Amendment Resolution #21-\*\*\*

SOCIAL SERVICES 1040								
<b>EXPENDITURES</b>								
	10456210	541920	SELF INSURANCE ALLOCATION	2,800	453	3,253		
				<u>2,800</u>	<u>453</u>	<u>3,253</u>	E	Correction for interfund rates
<b>FUND BALANCE</b>	10400000	291800	ESTIMATED ENDING FUND BALANCE		(453)			Use of fund balance.
					<u>(453)</u>			
SOUTHWEST WASHINGTON FAIR FUND 1060								
<b>REVENUE</b>								
	1060AREV	347400	EVENT ADMISSIONS	295,000	82,000	377,000		Increase revenue for 2021 fair week admissions
	1060AREV	347410	CARNIVAL TICKETS	145,000	34,000	179,000		Increase revenue for 2021 fair week carnival
				<u>440,000</u>	<u>116,000</u>	<u>556,000</u>	S	
<b>EXPENDITURES</b>								
	10657370	511000	Extra Help	30,000	62,000	92,000		Increase extra help for casual help labor
	10657330	510000	Salaries	115,743	27,900	143,643		Increase wages for changes to organization and FTE's
	10657370	512000	Overtime	2,500	7,000	9,500		Increase for overtime related to fair week activities
	10657370	513000	Sick and Vacation payout	0	8,200	8,200		Increase for annual leave payout
	10657370	522000	FICA	9,289	8,200	17,489		Increase for benefits related to the increase in labor hours
	10657330	513000	Sick and Vacation payout	0	2,700	2,700		Increase for annual leave payout
				<u>157,532</u>	<u>116,000</u>	<u>273,532</u>		
CD-MH-TC FUND 1100								
<b>EXPENDITURES</b>								
	11052360	510000	SALARIES AND WAGES	55,757	3,300	59,057		Increase in Drug Court Salaries/Benefits for CBA negotiations
	11052360	522000	FICA	4,265	255	4,520		Increase in Drug Court Salaries/Benefits for CBA negotiations
	11052360	523000	RETIREMENT	5,743	750	6,493		Increase in Drug Court Salaries/Benefits for CBA negotiations
	11052360	527000	FAMILY SICK LEAVE	82	120	202		Increase in Drug Court Salaries/Benefits for CBA negotiations
				<u>65,847</u>	<u>4,425</u>	<u>70,272</u>	E	
<b>FUND BALANCE</b>	11000000	291800	ESTIMATED ENDING FUND BALANCE		(4,425)			Use of fund balance.
					<u>(4,425)</u>			
ROADS 1170								
<b>REVENUE</b>								
	1170AREV	333970	FED IND DO HOMELAND SECURITY	1,209,806	1,417,800	2,627,606		Increase revenue for FEMA funds for emergency repairs
	1170AREV	334018	STATE MILITARY DEPARTMENT	201,636	236,300	437,936		Increase revenue for WA DOM funds for emergency repairs
				<u>1,411,442</u>	<u>1,654,100</u>	<u>3,065,542</u>		
<b>EXPENDITURES</b>								
	11754230	548000	REPAIRS AND MAINTENANCE	78,395	1,890,400	1,968,795		Increase cost associated with Shorey and Newaukum rd repairs
				<u>78,395</u>	<u>1,890,400</u>	<u>1,968,795</u>	S	
<b>FUND BALANCE</b>	117000000	291800	ESTIMATED ENDING FUND BALANCE		(236,300)			Use of fund balance.
					<u>(236,300)</u>			
DISTRESSED COUNTIES FUND 1300								
<b>EXPENDITURES</b>								
	13055930	541000	PROFESSIONAL SERVICES	1,200,000	1,700,000	2,900,000		Increase expenditures for .09 obligated projects
				<u>1,200,000</u>	<u>1,700,000</u>	<u>2,900,000</u>		
<b>FUND BALANCE</b>	13000000	291800	ESTIMATED ENDING FUND BALANCE		(1,700,000)			Use of fund balance.
					<u>(1,700,000)</u>		E	
CDBG Fund 1400								
<b>REVENUE</b>								
	1400AREV	333140	FED IND DO HOUSING & URBAN DEV	750,000	20,000	770,000		Increase CDBG grant revenue
				<u>750,000</u>	<u>20,000</u>	<u>770,000</u>		

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**EXPENDITURES**

14053490	549000	MISCELLANEOUS	750,000	(750,000)	-
14051863	549000	MISCELLANEOUS	0	770,000	770,000
			750,000	20,000	770,000

Change in line items  
 Increase expenditures for Randle Water Dist. #1 project

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**SOUNTY COUNTY AIRPORT 4070**

**REVENUE**

4070AREV	344500	SALES OF FUEL	50,000	75,000	125,000
			50,000	75,000	125,000

Increase fuel sales

**EXPENDITURES**

Lewis County Washington  
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	40754680	533000	FUEL FOR RESALE	45,000	80,000	125,000		Increase in fuel for resale	
				<u>45,000</u>	<u>80,000</u>	<u>125,000</u>	S		
<b>FUND BALANCE</b>									
	40700000	291800	ESTIMATED ENDING FUND BALANCE		(5,000)			Use of fund balance	
					<u>(5,000)</u>				
<b>WATER UTILITY VADER 4200</b>									
<b>REVENUE</b>									
	4200AREV	343402	OTHER FEES:METER TEST/CONNECTION	4,000	40,000	44,000		Increase revenue from new connections	
				<u>4,000</u>	<u>40,000</u>	<u>44,000</u>			
<b>EXPENDITURES</b>									
	42053400	531000	SUPPLIES	10,000	40,000	50,000		Increase supplies for new connections	
				<u>10,000</u>	<u>40,000</u>	<u>50,000</u>	S		
<b>WATER UTILITY VADER 4200</b>									
<b>REVENUE</b>									
	4200CREV	333140	FED INDIRECT HOUSING AND URBAN DEV	18,880	31,120	50,000		Increase revenue for grant funds for Vader Water	
				<u>18,880</u>	<u>31,120</u>	<u>50,000</u>			
<b>EXPENDITURES</b>									
	42053400	548000	MAINTENANCE AND REPAIRS	25,000	75,000	100,000		Increase repairs and maintenance for roof repairs and line breaks	
				<u>25,000</u>	<u>75,000</u>	<u>100,000</u>	S/E		
<b>FUND BALANCE</b>									
	4200000	291800	ESTIMATED ENDING FUND BALANCE		(43,880)			Use of fund balance	
					<u>(43,880)</u>				
<b>IT SERVICES FUND 5400</b>									
<b>EXPENDITURES</b>									
	54059418	564000	IT CAPITAL MACHIN&EQUIP	86,512	(86,512)	-		Change in line items only	
	540E9418	564000	ER&R CAPITAL MACHIN&EQUIP	0	86,512	86,512		Change in line items only	
				<u>86,512</u>	<u>0</u>	<u>86,512</u>			

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Noticed Amounts

Revenue 2,355,000  
 Expenditures 4,566,696  
 Fund Balance (2,211,696)  
 2,355,000

Exp Change from Notice	Rev Change from Notice	Fund/Dept. #	Fund/Dept. Name	
121,710	0	060	Coroner	Increase for professional service medical, extra help, indigent cremations
52,033	0	016	Court Security	Increase for change in court security contract
116,000	116,000	1060	SWWF	Increase for unanticipated fair week revenue and Increase for casual help labor costs
<b>289,743</b>	<b>116,000</b>			

Final Amounts

Revenue 2,471,000  
 Expenditures 4,856,439  
 Fund Balance (2,385,439)  
 2,471,000



# BOCC AGENDA ITEM SUMMARY

**Resolution:** 21-378

**BOCC Meeting Date:** Oct. 26, 2021

**Suggested Wording for Agenda Item:**

**Agenda Type:** Hearing - Resolution

Lewis County 2021 budget, emergency and supplemental appropriations to and transfers within current expense and other funds

**Contact:** Becky Butler

**Phone:** 360-740-1198

**Department:** BUD - Budget

## Description:

Budget Amendment Hearing for the 2021 Budget

## Approvals:

User	Status
PA's Office	Pending

## Publication Requirements:

**Publications:**

## Additional Copies:

Rodney Reynolds, Arny Davis, Grace Jimenez and Larry Grove

## Cover Letter To: