## 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.

Page 1 of 2 Res. 21-378

APPROVED AS TO FORM: Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS LEWIS COUNTY, WASHINGTON

Amber Smith

Lindsey R. Pollock, DVM

By: Amber Smith,

Lindsey R. Pollock, DVM, Chair

**Deputy Prosecuting Attorney** 

ATTEST:

Sean D. Swope

Sean D. Swope, Vice Chair

Rieva Lester

Rieva Lester,

Vacant, Commissioner

Clerk of the Lewis County Board of

**County Commissioners** 

Page 2 of 2 Res. 21-378

#### 2021 4th BUDGET AMENDMENT

**BRIEF OVERVIEW** 

As of	BRIEF OVERVIEW 10/25/2021						Notice amount
und/Dept.				Use of fund			
	General Fund	Revenue	Expenditures	balance	Amendment Description	Changes	4,566,696.00
01-004	Assessor	0	125,000	(125,000)	fees and to cover legal costs		
01-006	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.		
01-007	Clerk	0	7,000	(7,000	Increase expenditures for professional services - Jury Summons		1
001-009	District Court	5,950	26,950	(21,000	Increase expenditures for equipment, interpreter services; juror costs. Increase revenue for AOC grant.		
01-016	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	
	TOTALS CURRENT EXPENSE  USE OF FUND BALANCE	519,780	910,161	(390,381		173,743	Total Changes Current Exper
	OTHER FUNDS	Revenue	Expenditures		Amendment Description		ł
010	Emergency Management	15,000	20,000	(5,000	Grant award and related professional services		
1040	Social Services	0	453	(453	Interfund rate correction		1
060	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 Tow)	0	4.425	(4.425	Increase expenditures and use fund balance for the Correction Deputies		I

	OTHER FUNDS	Revenue	Expenditures		Amendment Description		
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		
	TOTALS OTHER FUNDS	1,951,220	3,946,278	(1,995,058)		116,000	Total Changes other funds
	USE OF FUND BALANCE		(1,995,058)				
						289,743	Total Exp Changes other funds and CE
	GRAND TOTAL	2,471,000	4,856,439 (2,385,439)				Total Amendment after changes
						4,856,439	

4,856,439 0

0 0 0

	ORG	<u>OBJECT</u>		BUDGET	AMENDMENT	REVISED BUDGET	Emergency/ Supplemental	Comments
CURRENT EXPENSE FUND 0010								
REVENUE								
DISTRICT COURT	0009AREV	334012	STATE-OTHER JUDICIAL AGENCIES	0	5,950	5,950		Grant from AOC
BLAKE	017xxxx	XXXXXX	STATE-OTTER JODICIAE AGENCIES	0				LFO Reimbursement
SHERIFF	006AREV	335040	3350401:2022-23 BIENNIUM ALLOC	0				OFM funding for one -time impacts of legislative changes
STERIT	000/11/21	3330 10		0				, , ,
EXPENDITURES								
ASSESSOR	00451481	549000	MISCELLANEOUS	7,000	10,000			Open space program recording fees
ASSESSOR	00451481	510000	SALARIES AND WAGES	73,307	(10,000)			Salaries and Wages
ASSESSOR	00451424	541000	PROFESSIONAL SERVICES	125,000	125,000			Professional Services cover legal costs
CLERK	00751230	541000	PROFESSIONAL SERVICES	9,030	7,000	16,030		Professional Services Jury Summons
DISTRICT COURT	00951240	535000	SMALL & ATTRACTIVE ASSET	1,000	5,950	6,950		Increase in S&A Assets
DISTRICT COURT	00951240	541140	INTERPRETER	30,000	5,000	35,000		Increase in Interpreter Services
DISTRICT COURT	00951240	549120	LEGAL-JUROR	14,198	16,000	30,198		Increase in Legal - Juror
BLAKE	017XXXX	549000	MISCELLANEOUS	-	200,000	200,000		LFO Reimbursement
COURT SECURITY	01651830	541000	PROFESSIONAL SERVICES	20.200	52,033	52,033		Increased security costs for 2021
SHERIFF	021F2122	531000	SUPPLIES	26,366	189,393 43,581	215,759		Increase expenditures for body and in-car cameras Increase salary and benefits for CBA contract
JAIL	022C2360	510000	SALARIES AND WAGES	1,955,873 350,500	11,680	1,999,454		Increase salary and benefits for CBA contract
JAIL	022C2360	512000	OVERTIME FICA	176.438	4.211	362,180 180.649		Increase salary and benefits for CBA contract
JAIL	022C2360	522000	RETIREMENT	244,439	6,078	250,517		Increase salary and benefits for CBA contract
JAIL	022C2360	523000	SALARIES AND WAGES	519,885	12,043	531,928		Increase salary and benefits for CBA contract
JAIL JAIL	022D2360 022D2360	510000 512000	OVERTIME	16,000	798	16,798		Increase salary and benefits for CBA contract
JAIL	022D2360 022D2360	522000	FICA	40,996	979	41,975		Increase salary and benefits for CBA contract
JAIL	022D2360	523000	RETIREMENT	56,989	1,413	58,402		Increase salary and benefits for CBA contract
JAIL	022D2360 022E2360	510000	SALARIES AND WAGES	362,465	5,791	368,256		Increase salary and benefits for CBA contract
JAIL	022E2360	512000	OVERTIME	6,000	357	6,357		Increase salary and benefits for CBA contract
JAIL	022E2360	522000	FICA	28,188	468	28,656		Increase salary and benefits for CBA contract
JAIL	022E2360	523000	RETIREMENT	39,533	676	40,209		Increase salary and benefits for CBA contract
JAIL	022C2360	541000	PROFESSIONAL SERVICES	1,027,630	100,000	1,127,630		Professional Services Inmate Medical services
CORONER	06056320	541000	PROFESSIONAL SERVICES	129,075	102,700	231,775		Increase expenditures for medical prof services
CORONER	06056320	511000	Extra Help	54,000	6,000	60,000		Increase expenditures for extra help hours
CORONER	06056320	512000	OVERTIME	-	4,014	4,014		Increase expenditures for overtime
CORONER	06056320	531000	SUPPLIES	7,000	3,000	10,000		
CORONER	06056320	542000	COMMUNICATIONS	3,400	1,360	4,760		Increase for E911 fees
CORONER	06056320	547000	UTILITIES		3,113	3,113		
CORONER	06056510	541000	INDIGENT CREMATIONS	500	1,523	2,023		Increase for Indigent cremations
				5,304,812	910,161	6,214,973	E/S	
FUND BALANCE					/200 204			
	00100000	291800	ESTIMATED ENDING FUND BALANCE		(390,381			
FAIR COMMAND COMPATA AND COMPA		ACCORDINATE DE LA CONTRACTOR DE LA CONTR			(390,381	)		
EMERGENCY MANAGEMENT 1010								
DEVENUE								
REVENUE	1010AREV	333970	FED IND DO HOMELAND SECURITY	43,680	15,000	58,680		Increase in DHS grant funds for emergency management
	IUIUAREV	333970	FED IND DO HOWELAND SECURITY	43,680				increase in Dris grant funds for emergency management
				43,680	15,000	38,080		
EXPENDITURES								
EXPENDITURES	10152560	541000	PROFESSIONAL SERVICES	10,291	20.000	30,291		Increase in prof services
	10132300	341000	FINOI ESSICIVAL SERVICES	10,291			E/S	manage in pror services
FUND BALANCE				10,231	20,000	, 30,231	2/3	
FUND BALANCE	10100000	291800	ESTIMATED ENDING FUND BALANCE		(5,000	)		
	1010000	231000	ESTIMATED ENDING FORD DADANCE		(5,000			
					(3,000			

	SOCIAL SERVICES 1040								
	EXPENDITURES								
	FUND DALANCE	10456210	541920	SELF INSURANCE ALLOCATION	2,800 <b>2,800</b>	453 <b>453</b>	3,253 <b>3,253</b>	E	Correction for interfund rates
	FUND BALANCE	10400000	291800	ESTIMATED ENDING FUND BALANCE		(453) (453)			Use of fund balance.
				-		(453)			
	SOUTHWEST WASHINGTON FAIR FUND	1060		i .					
	REVENUE	10004051/	247400	EVENT ADMISSIONS	205.000	03.000			
		1060AREV 1060AREV	347400 347410	CARNIVAL TICKETS	295,000 145,000	82,000 34,000	377,000 179,000		Increase revenue for 2021 fair week admissions Increase revenue for 2021 fair week carnival
	EXPENDITURES			-	440,000	116,000	556,000	S	
		10657370 10657330	511000 510000	Extra Help Salaries	30,000 115,743	62,000 27,900	92,000		Increase extra help for casual help labor
		10657370	512000	Overtime	2,500	7,000	143,643 9,500		Increase wages for changes to organization and FTE's 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
				-	157,532	116,000	273,532		
	CD-MH-TC FUND 1100			I					
	EXPENDITURES								
		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
	FUND BALANCE			-	65,847	4,425	70,272	E	
		11000000	291800	ESTIMATED ENDING FUND BALANCE		(4,425)			Use of fund balance.
				-		(4,425)			
Secretary P.	ROADS 1170								
	REVENUE								
	REVENUE	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
		11/OAKEV	334010	-	1,411,442	1,654,100	3,065,542		increase revenue for WA DOW funds for enlergency repairs
				-	1,411,442	1,034,100	3,003,342		
	EXPENDITURES								
		11754230	548000	REPAIRS AND MAINTENANCE	78,395	1,890,400	1,968,795	1	Increase cost associated with Shorey and Newaukum rd repairs
	FUND BALANCE			-	78,395	1,890,400	1,968,795	S	
	TOND BALANCE	117000000	291800	ESTIMATED ENDING FUND BALANCE		(236,300)			Use of fund balance.
		11700000	251000			(236,300)			ose of fulla balance.
				_		, , , , , , , , , , , , , , , , , , , ,			
	DISTRESSED COUNTIES FUND 1300								
	EXPENDITURES								
		13055930	541000	PROFESSIONAL SERVICES	1,200,000	1,700,000	2,900,000		Increase expenditures for .09 obligated projects
				_	1,200,000	1,700,000	2,900,000		
	FUND DALANCE								
	FUND BALANCE	13000000	291800	ESTIMATED ENDING FUND BALANCE					
		13000000	291800	ESTIMATED ENDING FOND BALANCE		(1,700,000)			Use of fund balance.
				-		(1,700,000)		E	ose of fund balance.
-				-					
	CDBG Fund 1400								
	REVENUE								
		1400AREV	333140	FED IND DO HOUSING & URBAN DEV	750,000	20,000	770,000		Increase CDBG grant revenue
			533140		750,000	20,000	770,000		mercase epod grant revenue
				-	, 30,000	20,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		

**EXPENDITURES** 

<u>EXPENDITURES</u>	14053490 14051863	549000 549000	MISCELLANEOUS MISCELLANEOUS	750,000 0 <b>750,000</b>	(750,000) 770,000 <b>20,000</b>	770,000 <b>770,000</b>	s	Change in line items Increase expenditures for Randle Water Dist. #1 project
SOUNTY COUNTY AIRPORT 4070								
REVENUE	4070AREV	344500	SALES OF FUEL	50,000 <b>50,000</b>	75,000 <b>75,000</b>	125,000 125,000		Increase fuel sales

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

Noticed Amounts

Revenue Expenditures 2,355,000

4,566,696 (2,211,696)

**Fund Balance** 

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
289,743	116,000			

#### Final Amounts

Revenue

2,471,000

Expenditures **Fund Balance**  4,856,439 (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:**

**Publication Requirements:** 

User Status Publications:

PA's Office Pending

### **Additional Copies:**

**Cover Letter To:** 

Rodney Reynolds, Arny Davis, Grace Jimenez and Larry Grove