

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

IN THE MATTER OF:

RESOLUTION NO. 22-011

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 December 30, 2021, and January 4, 2022; 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 \$538,202 be increased, revenue in the amount of \$352,721 be increased and fund balance of \$185,481 be used. 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 11th day of January, 2022.

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

F. Lee Grose
F. Lee Grose, Commissioner

2021 6th BUDGET AMENDMENT

BRIEF OVERVIEW

As of

1/11/2022

Notice amount

Fund/Dept.	General Fund	Revenue	Expenditures	Use of fund balance	Amendment Description	Changes	
							200,000.00
006	Treasurer	0	6,000	(6,000)	Sick and vacation payout	6,000	
022	Jail	0	0	0	Change in line items only		
052	Animal Shelter	24,000	24,000	0	Increase in professional services for spay and neuter fees	24,000	
900	Transfer	0	11,177	(11,177)	Transfer to Fund 2150 Debt Service	11,177	
900	Transfer		10,272	(10,272)	Transfer to Fund 1250 for River Gauges	10,272	
	TOTALS CURRENT EXPENSE	24,000	51,449	(27,449)		51,449	Total Changes Current Expense
	USE OF FUND BALANCE						
	OTHER FUNDS	Revenue	Expenditures		Amendment Description		
1250	Chehalis River Basin Subzone District	10,272	10,272	0	Increase transfer in from the General Fund and increase professional services	10,272	
1900	Public Health	128,000	128,000	0	Increase revenue and expenditures for environmental health permit fees and associated permitting costs	(72,000)	
2120	2012 Debt Service	2,750	2,750	0	Increase debt service transfer in and principal and interest payments	2,750	
2150	2015 Debt Service	10,001	10,001	0	Increase debt service transfer in and principal and interest payments	10,001	
3010	Capital Maintenance and Repair	0	30,000	(30,000)	Increase transfer to Fund 5070 for increased insurance costs	30,000	
3100	Capital Facilities Plan		58,600	(58,600)	Increase transfer of REET to Fund 5070 for parks maintenance	58,600	
3100	Capital Facilities Plan	0	4,530	(4,530)	Increase transfer to debt service fund 2150	4,530	
4010	Solid Waste	89,098	77,000	12,098	Increase revenue for transfer fees and increase expenditures for salaries and overtime	77,000	
4150	Solid Waste Disposal District #1	0	77,000	(77,000)	Increase contribution to Fund 4010 for operating costs	77,000	
5070	Facilities Maintenance	88,600	88,600	0	Increase transfer in from capital fund 3010 and increase transfer from REET Funds (3100) to cover unanticipated building and parks maintenance costs	88,600	
	TOTALS OTHER FUNDS	328,721	486,753	(158,032)		286,753	Total Changes other funds
	USE OF FUND BALANCE						
	GRAND TOTAL	352,721	538,202	(185,481)		338,202	Total Exp Changes other funds an
						538,202	Total Amendment after changes

0

0

0

Lewis County Washington
2021 BUDGET AMENDMENT "SCHEDULE A"
Budget Amendment Resolution #22-***

	ORG	OBJECT		BUDGET	AMENDMENT	REVISED BUDGET	Emergency/ Supplemental	Comments
CURRENT EXPENSE FUND 0010								
REVENUE								
ANIMAL SHELTER	0052AREV	345230	DONATIONS	90,000	24,000	114,000		Utilizing increase in fees for professional services and supplies
				<u>90,000</u>	<u>24,000</u>	<u>114,000</u>		
EXPENDITURES								
TREASURER	00651422	513000	SALARIES	-	6,000	6,000		Sick and Vacation payout
JAIL	022C2360	510000	SALARIES	1,999,454	114,000	2,113,454		Change in line items
JAIL	022C2360	510000	SALARIES	59,057	3,200	62,257		Change in line items
JAIL	022B2391	541000	PROF SERVICES	460,250	(117,200)	343,050		Change in line items
ANIMAL SHELTER	05255430	541000	PROF SERVICES	41,500	15,000	56,500		Increase in professional services for spay and neuter fees
ANIMAL SHELTER	05255430	513000	MISC	1,000	9,000	10,000		Increase in professional services for spay and neuter fees
TRANSFER	001XO125	597000	TRANSFER- TO FUND 1250	45,000	10,272	55,272		Transfer to Fund 1250 for River Gauges
TRANSFER	001XO215	597000	TRANSFER-FUND 2150	247,453	5,470	252,923		Transfer to Fund 2150 Debt Service
TRANSFER	001XO220	597000	TRANSFER -FUND 3100	193,160	5,707	198,867		Transfer to Fund 2150 Debt Service
				<u>3,046,874</u>	<u>51,449</u>	<u>3,098,323</u>	E/S	
FUND BALANCE								
	00100000	291800	ESTIMATED ENDING FUND BALANCE		(27,449)			Change in fund balance.
					<u>(27,449)</u>			
CHEHALIS RIVER BASIN SUBZONE FUND 1250								
REVENUE								
	125XI001	397000	TRANSFER IN	45,000	10,272	55,272		Increase for revised O&M Costs
				<u>45,000</u>	<u>10,272</u>	<u>55,272</u>		
EXPENDITURES								
	12555330	541000	PROF SERVICES	60,200	10,272	70,472		Increased O&M Costs
				<u>60,200</u>	<u>10,272</u>	<u>70,472</u>	E/S	
PUBLIC HEALTH FUND 1900								
REVENUE								
	1900NREV	322100	PERMITS	220,000	60,000	280,000		Increase in EH Permit Fees
	1900LREV	345890	PLAN & DEV	20,000	8,000	28,000		Increase in EH Permit Fees
	1900AREV	336040	PROF SERVICES	176,559	60,000	236,559		Increase in Grant Revenues to cover salary expense
				<u>416,559</u>	<u>128,000</u>	<u>544,559</u>		
EXPENDITURES								
	190XO121	597000	TRANSFER OUT	55,000	68,000	123,000		EH Permit Fees require 30% to Community Development
	19056210	541000	PROF SERVICES	-	60,000	60,000		Salaries and Wages
				<u>55,000</u>	<u>128,000</u>	<u>183,000</u>	E	
DEBT SERVICE FUND 2120								
REVENUE								
	212XI310	397000	TRANSFER IN	719,050	2,750	721,800		Increase from Fund 3100
				<u>719,050</u>	<u>2,750</u>	<u>721,800</u>		
EXPENDITURES								
	21259123	571000	DEBT PRINCIPAL	565,000	20,000	585,000		Increase Principal payment
	21259223	580000	DEBT PRINCIPAL/INT.	154,050	(17,250)	136,800		Decrease Interest Payment
				<u>719,050</u>	<u>2,750</u>	<u>721,800</u>		
DEBT SERVICE FUND 2150								
REVENUE								
	215XI001	397000	TRANSFER IN	247,453	5,470	252,923		Increase from General Fund
	215XI310	397000	TRANSFER IN	204,928	4,531	209,459		Increase from Fund 3100
				<u>452,381</u>	<u>10,001</u>	<u>462,382</u>		
EXPENDITURES								
	21559118	571000	DEBT PRINCIPAL	415,000	10,001	425,001		Principal and Interest payments
				<u>415,000</u>	<u>10,001</u>	<u>425,001</u>	E	
CAPITAL MAINTENANCE & REP FUND 3010								
EXPENDITURES								
	301X0507	597000	TRANSFER OUT	-	30,000	30,000	E	Transfer to Fund 5070 for building and flood insurance increase
				<u>-</u>	<u>30,000</u>	<u>30,000</u>		
FUND BALANCE								
	30100000	291800	ESTIMATED ENDING FUND BALANCE		(30,000)			Change in fund balance
					<u>(30,000)</u>			
CAPITAL FACILITIES PLAN FUND 3100								
EXPENDITURES								
	310XO215	597000	TRANSFER	204,928	4,530	209,458	E	Increase transfer to debt service fund 2150
				<u>204,928</u>	<u>4,530</u>	<u>209,458</u>		

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FUND BALANCE	3010000	291800	ESTIMATED ENDING FUND BALANCE		(4,530)		Change in fund balance
					(4,530)		
CAPITAL FACILITIES PLAN FUND 3100							
EXPENDITURES	310X0507	597000	TRANSFER OUT	51,280	58,600	109,880	E Transfer to Fund 5070 for parks maintenance costs
				51,280	58,600	109,880	
FUND BALANCE	31000000	291800	ESTIMATED ENDING FUND BALANCE		(58,600)		Change in fund balance
					(58,600)		
SOLID WASTE UTILITY FUND 4010							
REVENUE	4010AREV	343700	SALES AND SERVICES	2,823,500	89,098	2,912,598	S/E Utilize sales and services for salaries and wages
				2,823,500	89,098	2,912,598	
EXPENDITURES	401T3700	510000	SALARIES	578,797	72,000	650,797	Salaries and Wages
	401T3700	512000	SALARIES OT	70,000	5,000	75,000	OT Salaries and Wages
				648,797	77,000	725,797	
FUND BALANCE	40100000	291800	ESTIMATED ENDING FUND BALANCE		12,098		Change in fund balance
					12,098		
SOLID WASTE DISPOSAL DISTRICT FUND 4150							
EXPENDITURES	415B3700	591000	PROF SERVICES	2,835,598	77,000	2,912,598	E Salaries and Benefits
				2,835,598	77,000	2,912,598	
FUND BALANCE	415000000	291800	ESTIMATED ENDING FUND BALANCE		(77,000)		Change in fund balance
					(77,000)		
FACILITIES FUND 5070							
REVENUE	507XI310	397000	TRANSFER IN	-	58,600	58,600	Transfer in from fund 3100
	507XI301	397000	TRANSFER IN	-	30,000	30,000	Transfer in from fund 3010
				-	88,600	88,600	
EXPENDITURES	507P7680	510000	SALARIES	-	55,000	55,000	Salaries and Wages
	50797680	531000	SUPPLIES	9,500	1,000	10,500	Increased supply costs
	50797680	547010	ELECTRIC	2,000	1,000	3,000	Unbudgeted building and parks maintenance costs
	50797680	545000	RENTALS & LEASES	800	1,600	2,400	Unbudgeted building and parks maintenance costs
	507M1830	546000	INSURANCE	242,100	20,000	262,100	Increased insurance rates
	507F1830	546000	INSURANCE	50,000	10,000	60,000	Increased insurance rates
				304,400	88,600	393,000	S

Lewis County Washington
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Noticed Amounts

Revenue	200,000
Expenditures	200,000
Fund Balance	0
	200,000

Exp Change from Notice	Rev Change from Notice	Fund/Dept. #	Fund/Dept. Name	
6,000	0	006	Treasurer	Increase for sick and vacatio payout
24,000	24,000	052	Animal Shelter	Increase in professional services for spay & neuter fees
21,449	0	900	Transfer	Increase transfer to debt service funds 2050 for true up
10,272	10,272	1250	Chehalis River Basin Subzone District	Increase transfer in from the General Fund and increase professional services
(72,000)	(72,000)	1900	Public Health	Increase revenue and expenditures for Environmental Health permit fees and associated permitting costs
2,750	2,750	2120	2012 Debt Service	Change in Debt service principal and Int.
10,001	10,001	2150	2015 Debt Service	Increase debt service transfer in and principal interest payments
30,000	0	3010	Capital Fac. Rep.	Increase transfer to Fund 5070 to cover capital maint. Costs
63,130	0	3100	CFP	Increase transfer to Fund 5070 to cover capital maint. Costs and debt service payments
77,000	89,098	4010	Solid Waste	Increase revenue for transfer fees and increase expenditures for salaries and wages
77,000		4150	SWWD #1	Increase contribution to Fund 4010
88,600	88,600	5070	Facilities Maintenance	Increase transfer in from capital fund 3010 and increase transfer from REET Funds (3100) to cover unanticipated building and parks maintenance costs
338,202	152,721			

Final Amounts

Revenue	352,721
Expenditures	538,202
Fund Balance	(185,481)
	352,721

BOCC AGENDA ITEM SUMMARY

Resolution: 22-011

BOCC Meeting Date: Jan. 11, 2022

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
Erik Martin	Pending
PA's Office	Pending

Publication Requirements:

Publications:

Additional Copies:

Rodney Reynolds, Arny Davis, Grace Jimenez
Tom Stanton, and Larry Grove

Cover Letter To: