

LARRY E. GROVE, CPA
Auditor

GRACE JIMENEZ
Chief Accountant

GRAHAM GOWING
Chief Deputy Finance

TOM STANTON
Chief Deputy



35 NW North Street
PO Box 29
Chehalis, WA 98532-0029

Phone: (360) 740-1156
Toll-Free within Lewis County:
1-800-562-6130
FAX: (360) 740-1421

MEMORANDUM

To: BOCC
From: Grace Jimenez, Chief Accountant *Grace Jimenez*
Date: December 13, 2024
Re: Use of SLFRF on existing public safety salaries and benefits

This memo is to document the eligibility of public safety salary and benefit costs under the State and Local Fiscal Recovery Funds (SLFRF). The Auditor's Office has reviewed eligible activities under Expenditure Category 6.1 Revenue Replacement: Provision of Government Services. Funds spent in this category can be used on any traditional government service. Government services include the salaries and benefits of employees such as general government administration staff, public safety, and public health services. Many cities and counties have used the revenue replacement ARPA funds to stabilize their budget by allocating funding to payroll costs.

Public safety is the largest portion of the general fund budget for government services and can be easily documented as an eligible expenditure. Year-to-date 2024, the County has expended the following eligible public safety salary and benefit costs:

Sheriff \$7.2 million
Corrections \$5.6 million

Adequate audit documentation is an important piece of SLFRF compliance. By using these funds on the most clearly eligible and supported expenditures, the County reduces future audit risk. I have worked with BerryDunn, who have also provided a memo, to confirm this is an eligible use.

If the Board elects to use SLFRF funds to cover public safety salaries in fiscal year 2024, a transfer will be made from the ARPA Fund to the General Fund in the amount approved.