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Board of County Commissioners
Lewis County Washington

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MEMO

FROM: Steve Wohld, Chief of Internal Services

DATE: November 21st, 2022

SUBJECT: Budget Adjustment for Capital Budget – Parks Improvement Project – *Revised

For 2022, efforts were focused on the Parks Revitalization and Safety Improvement Project (Parks Improvements, as noted on 2022 Capital Plan). Staffing allocations were determined at the beginning of 2022, and audited in October 2022. Fairgrounds Park has become part of the Parks System, and because of that, it is now apparent that staff spent more time on the improvement project than was originally allocated. Recommendation moving forward is to adjust 2023 allocations and track time each pay period as it relates to this project and others.

\$350,000 was budgeted in the 2022 Capital Budget for repairs and maintenance of Fairgrounds park to conduct this portion of the improvement project. Additionally \$120,000 was budgeted for internal staffing for the improvement project at Fairgrounds park. During the course of this ongoing project, it has been more advantageous to use qualified internal staffing to support this project rather than outside contractors.

The original request was to charge these items directly to Capital Funds with previously budgeted monies in Repairs and Maintenance and Salaries and Benefits. Again, this would allow the proper coding of allocated internal labor to the project. After having our Financial Analyst review the transfer and supporting documentation, it has been recommended to move the transfer of up to \$290,000 of REET2 eligible project expenditures directly from REET2 to the 1160 Parks fund (as a lump sum transfer), rather than charging each eligible expenditure directly to Capital (REET2), as originally planned. Moving forward, we are training staff on how to properly code each item to allow for direct charging, which is a more desirable action.

Capital Account 3120 (REET II) will be the account paying for these activities, as allowable through normal regulatory requirements related to these tax/proceeds. The Capital Manager will be producing all required reports as it relates to the use of these funds for Parks maintenance.

Thank you.

Steve *[Signature]*

Steve Wohld