

**2025 2ND BUDGET AMENDMENT
BRIEF OVERVIEW**

As of 7/15/2025

Notice amount

Fund/Dept.	General Fund	Revenue	Expenditures	Use of Fund balance	Emergency 36.40.140	Supplemental 36.40.100	Transfers 36.40.100	Amendment Description	Changes	2,565,533
001	BOARD OF COUNTY COMMISSIONERS		(13,349)	13,349	X			Credit for Facilities Internal Service Rate overcollected in previous years		
002	AUDITORS		(10,301)	10,301	X			Credit for Facilities Internal Service Rate overcollected in previous years		
003	ELECTIONS		(4,792)	4,792	X			Credit for Facilities Internal Service Rate overcollected in previous years		
004	ASSESSOR		(10,631)	10,631	X			Credit for Facilities Internal Service Rate overcollected in previous years		
005	HUMAN RESOURCES		5,000	(5,000)	X			Increase expenditures for cost for First Aide/CRP cards and Government Jobs annual subscription		
005	HUMAN RESOURCES		(1,650)	1,650	X			Credit for Facilities Internal Service Rate overcollected in previous years		
006	TREASURER		(3,036)	3,036	X			Credit for Facilities Internal Service Rate overcollected in previous years		
007	CLERK		(10,141)	10,141	X			Credit for Facilities Internal Service Rate overcollected in previous years		
008	DISTRICT COURT		(20,786)	20,786	X			Credit for Facilities Internal Service Rate overcollected in previous years		
009	SUPERIOR COURT		(36,847)	36,847	X			Credit for Facilities Internal Service Rate overcollected in previous years		
010	PROSECUTING ATTORNEY		(47,603)	47,603	X			Credit for Facilities Internal Service Rate overcollected in previous years		
015	COUNTY ADMINISTRATION		(693)	693	X			Credit for Facilities Internal Service Rate overcollected in previous years		
021	SHERIFF		(32,062)	32,062	X			Reducing Motorpool rate for vehicles being charged to Mental Health Tax Fund 1100		
021	SHERIFF		5,844	(5,844)			X	Transferring ER&R rate from Jail Drug Court Program to Sheriff		
021	SHERIFF		(41,907)	41,907	X			Credit for Facilities Internal Service Rate overcollected in previous years		
022	JAIL		(186,658)	186,658	X			Credit for Facilities Internal Service Rate overcollected in previous years		
023	JUVENILE		(54,039)	54,039	X			Credit for Facilities Internal Service Rate overcollected in previous years		
052	ANIMAL SHELTER		(8,363)	8,363	X			Credit for Facilities Internal Service Rate overcollected in previous years		
060	CORONER	27,000	15,894	11,106	X	X		Adding revenue from fees we will collect from Mason County for use of coroner's facility and increasing salaries to due to payout for employee's payout		
060	CORONER		(6,869)	6,869	X			Credit for Facilities Internal Service Rate overcollected in previous years		
070	WSU EXTENSION		(4,464)	4,464	X			Credit for Facilities Internal Service Rate overcollected in previous years		
083	WACO/WASAC		2,562	(2,562)	X			Increasing expenditures for match actual amount of Washington State Association of Couties dues		
901	OPERATING TRANSFERS OUT		2,000,000	(2,000,000)			X	Transferring reserve amount approved by County Commissioners to Capital Maintenance and Repair Fund 3010	2,000,000	
	TOTALS CURRENT EXPENSE	27,000	1,535,109	(1,508,109)					2,000,000	Total Changes Current Expense
	USE OF FUND BALANCE									

	OTHER FUNDS	Revenue	Expenditures	Use of Fund balance	Emergency 36.40.140	Supplemental 36.40.100	Transfers 36.40.100	Amendment Description	Changes
1010	EMERGENCY MANAGEMENT FUND		(2,920)	2,920	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1030	VETERANS SUPPORT FUND		(458)	458	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1040	SOCIAL SERVICES FUND		(2,837)	2,837	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1050	LAW LIBRARY FUND		(2,578)	2,578	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1060	SOUTHWEST WASHINGTON FAIR FUND		(36,117)	36,117	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1060	SOUTHWEST WASHINGTON FAIR FUND	32,769	24,769	8,000	X	X		Increasing revenue and expenditures to account for the sponsorships from GESA Credit Union, covering costs for the 4th of July fireworks show, and from Country Financial for the purchase of new picnic tables and Garlic Fest.	24,769
1070	E911 COMMUNICATIONS FUND		(12,944)	12,944	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1100	MENTAL HEALTH TAX FUND		(5,844)	5,844			X	Transferring ER&R rate from Jail Drug Court Program to Sheriff	
1100	MENTAL HEALTH TAX FUND		(2,010)	2,010	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1120	NOXIOUS WEED FUND		(3,725)	3,725	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1170	ROADS FUND		(84,357)	84,357	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1210	COMMUNITY DEVELOPMENT FUND	78,635	104,202	(25,567)	X	X		Increasing expenditures for software upgrade and revenue for grant from Washington State Conservation Commission partially covering costs for the upgrade	
1210	COMMUNITY DEVELOPMENT FUND		(16,488)	16,488	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1250	FLOOD CONTROL FUND	(52,000)	(52,000)	0		X		Correction to revenue and expenditures related to grant from other fund	
1370	CRIME VICTIM / WITNESS ASSISTANCE FUND		34,041	(34,041)			X	Transferring deposits from Dispute Resolution Center surcharge to the correct Fund	
1410	COVID 19 RESPONSE FUND		17,600	(17,600)	X			Adding expenditures due to unanticipated repayment to the state	
1420	ARPA FUND		1,047,873	(1,047,873)			X	Transferring funding to Vader Water Fund 4200 for Water Distribution Infrastructure Improvements funded by ARPA grant	
1450	DISPUTE RESOLUTION FUND	34,041		34,041			X	Transferring deposits from Dispute Resolution Center surcharge to the correct Fund	
1580	ELECTION RESERVE FUND		43,360	(43,360)	X			Adding budget capacity to purchase equipment and upgrades to election equipment using grant funds received in 2020	
1900	PUBLIC HEALTH FUND		(31,306)	31,306	X			Credit for Facilities Internal Service Rate overcollected in previous years	
1980	TOURISM PROMOTION FUND		(2,775)	2,775	X			Credit for Facilities Internal Service Rate overcollected in previous years	
3010	CAPITAL MAINTENANCE FUND								
	SENIOR CENTER INSURANCE		14,500	(14,500)	X			Adding budget capacity to pay for Senior Center Insurance	
	FAIR 4-H ROOF		0	0			X	Transferring 250,000 from 565300 to 562000 for work being completed on the fair 4-H building*	
	SENIOR CENTER IMPROVEMENTS		0	0			X	Transferring 200,000 from Repairs and Maintenance to Building Improvements for Senior Center	
	FACILITIES RATE TRUE UP		(2,433)	2,433	X			Credit for Facilities Internal Service Rate overcollected in previous years	
	TRANSFER GEN FUND RESERVE:	2,000,000		2,000,000			X	Transferring reserve amount approved by Board of Commissioners from General Fund 0010	

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3110	REET I FUND	545,839	545,839	0		X	Adding budget capacity for the Law & Justice Lighting upgrade project funded by grant		
3250	GENERAL GOVT CONSTRUCTIONS		10,000	(10,000)	X		Added budget capacity for campus fiber upgrade		
4010	SOLID WASTE FUND		(2,850)	2,850	X		Credit for Facilities Internal Service Rate overcollected in previous years		
4050	PACKWOOD AIRPORT FUND		(555)	555	X		Credit for Facilities Internal Service Rate overcollected in previous years		
4050	PACKWOOD AIRPORT FUND	180,478	200,531	(20,053)	X	X	Increase expenditure for work related to taxiway, helicopter apron and parking projects at the Packwood Airport with 90% funding through FAA Grant	200,531	
4070	SOUTH COUNTY AIRPORT FUND		(2,220)	2,220	X		Credit for Facilities Internal Service Rate overcollected in previous years		
4070	SOUTH COUNTY AIRPORT FUND	110,711	73,012	37,699	X	X	Increase expenditure for work related to the replacement of the rotating beacon unit at the South County Airport, with 90% funding through FAA Grant	73,012	
4200	VADER WATER FUND	1,047,873	1,047,873	0		X	Increase revenue and expenditures for Vader Water Distribution Infrastructure Improvements funded by ARPA grant		
5010	ER&R FLEET FUND		(30,480)	30,480	X		Credit for Facilities Internal Service Rate overcollected in previous years		
5010	ER&R FLEET FUND		1,450,000	(1,450,000)	x		Increase in equipment purchase for Kenworth trucks, forklift, and roller purchases using ERR&R fund balance	1,450,000	
5070	FACILITIES FUND	(716,852)		(716,852)	X		Decreasing Internal Service Rate revenue due to overcollection in previous years. Offset by decrease in ISF rate to impacted rates and departments		
5070	FACILITIES FUND	11,400	11,400	0		X	Increasing revenue and expenditures to account for the sponsorship from Country Financial to cover the cost of new picnic tables purchased for county parks	11,400	
5120	RISK MANAGEMENT FUND		417,703	(417,703)	X		Increase expenditures to cover cost of increased insurance premiums from the Washington County Risk Pool for 2025		
5120	RISK MANAGEMENT FUND		(3,951)	3,951	X		Credit for Facilities Internal Service Rate overcollected in previous years		
5140	UNEMPLOYMENT FUND		60,000	(60,000)	X		Increase expenditures due to increase costs associated with new and ongoing unemployment claims		
5400	INFORMATION TECHNOLOGY FUND		(13,719)	13,719	X		Credit for Facilities Internal Service Rate overcollected in previous years		
	TOTALS OTHER FUNDS	3,272,894	4,790,136	(1,517,242)				3,759,712	Total Exp Changes other Funds at
	USE OF FUND BALANCE								
	GRAND TOTAL	3,299,894	6,325,245	(3,025,351)				6,325,245	Total Amendment after changes