

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

ADOPT THE ANNUAL BUDGET OF LEWIS COUNTY  
FOR THE CALENDAR YEAR OF 2024

**RESOLUTION 23-XXX**

**WHEREAS**, the Lewis County Board of County Commissioners (BOCC) met in regular session on the first Monday in December 2023, pursuant to public notice as provided by law, for the purpose of adopting the budget for the year 2024, compiled on 2023 valuation as assessed by the Lewis County Assessor; and

**WHEREAS**, RCW Chapter 36.40 provides requirements for the adoption of preliminary and final budgets for counties; and

**WHEREAS**, the BOCC has conducted various public hearings, meetings, and work sessions to consider the 2024 annual budget for Lewis County.

**NOW THEREFORE BE IT RESOLVED** that the annual budget of Lewis County for the calendar year of 2024 for all funds of the County, is adopted as provided in Attachment A.

Salaries and benefits are provided in direct correlation to staffing levels and may not be transferred to other budget line items without the approval of the Board of County Commissioners for Departments under the BOCC.

The BOCC hereby adopts the Capital Facilities Ten Year Project List as recommended by the Capital Facilities Committee as provided in attachment B.

Done in open session this 4th day of December 2023.

**APPROVED AS TO FORM:**  
Jonathan Meyer, Prosecuting Attorney

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

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By Deputy Pros. Attorney

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Sean D. Swope, Chair

**ATTEST:**

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Scott J. Brummer, Vice Chair

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Rieva Lester, Clerk of the Board

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Lindsey R. Pollock, DVM, Commissioner

ATTACHMENT A

The 2024 final budget for revenues and expenditures for all funds of the County is adopted as provided below.

General Fund Revenues & Expenditures:

<b>Estimated Beginning Fund Balance General Fund</b>	<b>11,900,000</b>
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General Fund Revenues	Prelim Revenues	Final Revenue	Change Prelim to Final
Taxes (31X)	27,855,443	28,232,824	377,381
Licenses & Permits (32X)	104,220	104,220	-
Intergovernmental Revenues (33X)	-6,587,826	6,627,017	39,191
Charges for Goods & Services (34X)	-3,330,464	3,273,988	(56,476)
Fines & Forfeits (35X)	1,126,060	1,126,060	-
Miscellaneous (Inv. Interest Revenue) (36X)	3,852,030	4,452,030	600,000
Transfer in Traffic Policing	1,493,831	1,493,831	-
Transfer in Jail (SS)	34,000	34,000	-
Transfer in DNR Forest Trust Lands	900,000	900,000	-
Transfer In ARPA Lost Revenue (39X)	-	1,500,000	1,500,000
	<b>45,283,874</b>	<b>47,743,970</b>	<b>2,460,096</b>

<b>Total General Fund Estimated Revenues and Estimated Beginning Fund Balance</b>	<b>59,643,970</b>
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General Fund Department Expenditures	Prelim. Expenditures	Final Expenditures	Change Prelim. to Final
Commissioners	-1,206,004	1,198,657	(7,347)
Auditor	-1,686,211	1,715,783	29,572
Auditor - Elections	-549,517	647,977	98,460
Assessor	-2,449,232	2,448,287	(945)
Human Resources	-594,220	558,079	(36,141)
Treasurer	-1,045,545	1,027,129	(18,416)
Clerk	-1,521,114	1,564,607	43,493
Superior Court	-2,013,844	1,917,749	(96,095)
District Court	-2,301,511	2,294,421	(7,090)
Prosecuting Attorney	-4,158,347	4,153,827	(4,520)
Self-Insurance	-400,710	332,519	(68,191)
Central Services	-36,646	35,907	(739)
Public Defense/Trial Ct Imp.	-1,949,510	1,965,604	16,094
County Administration	-715,394	515,852	(199,542)
Court Security	141,820	141,820	-
Blake Decision	-	-	-
Civil Service	-29,505	31,078	1,573
Sheriff	-10,753,132	10,737,981	(15,151)
Jail	-9,980,767	10,356,953	376,186
Juvenile	-4,393,269	4,478,224	84,955
Air Pollution Control	-25,942	28,808	2,866
Animal Shelter	-491,750	466,271	(25,479)
Boundary Review Board	-710	1,861	1,151
Senior Facilities	100,000	100,000	-

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Coroner	-798,333	948,879	150,546
WSU Extension	-221,690	220,050	(1,640)
Board of Equalization	19,043	19,043	-
Disability Board	-	-	-
State Examiner	95,323	95,323	-
WACO/WASC	30,204	30,886	682
<b>Total General Fund Department Expenditures</b>	<b>47,709,293</b>	<b>48,033,575</b>	<b>324,282</b>

General Fund Operating Transfers Out	Prelim. Transfers	Final Transfers	Change Prelim. To Final
Emergency Management	220,935	372,626	151,691
Law Library	7,000	7,000	-
SWW Fair	217,971	217,971	-
Community Development	400,000	400,000	-
Chehalis River Basin Sub-Zone Dist.	-56,000	65,000	9,000
Dispute Resolution	2,000	2,000	-
Public Health	-784,000	713,511	(70,489)
Solid Waste	147,600	147,600	-
Packwood Airport	-50,143	66,424	16,281
South County Airport	-169,314	184,332	15,018
2015 Debt Service	251,393	251,393	-
2020 Debt Service	200,226	200,226	-
<b>Total General Fund Transfers</b>	<b>2,506,582</b>	<b>2,628,083</b>	<b>121,501</b>

**Total General Fund Expenditures 50,661,658**

**Estimated Ending Fund Balance 8,982,312**

**Total General Fund Expenditures and Estimated Ending Fund Balance 59,643,970**

# ATTACHMENT A

## Other Fund Revenues & Expenditures:

Fund #	Other Funds	Prelim. Revenue	Final Revenues	Prelim. Expenditures	Final Expenditures
1010	Emergency Management	403,298	554,989	539,336	538,353
1030	Veterans Relief	336,240	382,837	327,161	329,872
1040	Social Services	3,149,403	4,835,704	2,644,932	4,023,856
1050	Law Library	39,000	39,000	44,348	44,081
1060	SWW Fair	1,250,971	1,405,971	1,233,794	1,269,379
1070	Communications E911	3,328,689	3,596,685	3,596,296	3,515,271
1080	Treasurer's O & M	78,000	78,000	164,911	164,755
1090	Drug Control	25,000	25,000	25,000	25,000
1100	CD-MH-TC Sales Tax	2,280,000	2,940,000	2,944,986	3,153,412
1110	Treasurer Investment -NEW	0	60,000	0	26,000
1120	Noxious Weed Control Services	421,500	421,500	449,833	448,507
1130	Self-Insurance Reserve	3,000	3,000	0	0
1160	Parks and Recreation	1,390,400	832,800	1,269,540	576,725
1170	Roads	39,226,536	39,546,100	46,933,797	47,024,918
1210	Community Development	2,448,355	2,633,355	2,710,992	2,697,250
1220	Chehalis River Basin Flood Authority	154,796	170,162	150,212	162,212
1250	Chehalis River Basin Sub Zone Dist.	142,000	142,000	142,000	142,000
1260	Cowlitz River Basin Sub Zone	101,133	101,133	101,133	101,133
1280	Paths & Trails	13,000	20,000	155,000	155,000
1300	Distressed Counties	2,210,000	2,210,000	1,000,000	2,000,000
1320	E-Reet Technology	22,000	22,000	0	0
1370	Crime Victim Witness	150,000	150,000	166,961	166,961
1380	Dispute Resolution	15,300	15,300	13,800	13,800
1400	CDBG Grant	1,100,000	1,100,000	1,100,000	1,100,000
1410	COVID-19 Response	818,646	481,100	554,620	409,723
1420	American Rescue Plan	0	0	10,735,355	11,894,655
1450	Dispute Resolution Center	15,800	15,800	13,800	13,800
1470	Dispute Resolution Court Facilitator	9,620	9,620	9,620	6,620
1500	Grant Award	22,500	22,500	41,923	41,923
1152	Animal Shelter Donations	25,500	25,500	152,138	152,138
1580	Election Reserve	21,000	101,000	24,000	104,000
1590	Auditor's O & M	142,000	137,000	100,627	99,871
1600	Criminal Drug Investigation Trust	10,100	10,100	100,000	100,000
1610	PAO Drug Enforcement	0	0	0	0
1900	Public Health	3,589,957	3,628,853	3,634,240	3,540,685
1910	Foundation of Public Health Services	1,401,000	1,765,987	1,311,252	1,765,987
1980	Tourism Promotion	1,014,000	1,014,000	830,499	841,420
2120	2012 Debt Service	732,050	732,050	732,050	732,050
2150	2015 Debt Service	459,586	459,586	459,585	459,585
2200	2020 Debt Services	442,000	442,000	442,000	442,000
2210	2021 Debt Service	318,300	318,300	318,600	318,600
2230	2023 Debt Service -NEW	380,350	380,350	377,559	377,559
3010	Capital Maintenance and Repair	504,500	504,500	550,555	590,447
3100	Capital Facilities Plan	2,177,250	2,177,250	1,559,218	1,559,218
3110	REET I	900,000	900,000	1,201,500	1,201,500
3120	REET II	1,000,000	900,000	1,770,766	1,770,766
3200	Juvenile Justice Capital Construction	0	0	0	0
3250	General Government Capital Construction	0	0	786,994	493,856
3300	Communications Building and Infrastructure	126,420	2,926,420	376,420	3,176,420

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	(E911)				
3350	Technology Replacement	0	0	400,000	400,000
3400	Broadband	20,524,000	20,524,000	20,524,000	20,524,000
3450	Jail Capital Improvement- NEW	0	0	467,500	467,500
3500	Shelter Capital Fund - NEW	0	1,800,000	0	1,800,000
4010	Solid Waste	3,799,878	4,321,140	3,601,196	4,267,509
4050	Packwood Airport	255,734	255,734	255,734	255,740
4070	South County Airport	1,030,986	1,045,974	1,045,931	1,045,951
4100	Middlefork Water-Sewer	455,250	455,250	462,042	446,302
4150	Solid Waste Disposal Dist. #1	8,786,800	8,786,800	8,959,727	9,480,990
4200	Vader Water System Utility	2,933,200	2,933,200	3,142,224	3,116,673
5010	ER&R	6,285,022	6,285,022	7,792,032	7,804,608
5060	Pits & Quarries	400,000	400,000	400,000	400,000
5070	Facilities	4,268,136	4,171,350	4,263,755	4,160,871
5100	County Insurance- Workers Comp.	247,606	240,442	652,880	652,880
5120	Risk Mgmt. General Liability	1,910,686	1,867,355	2,262,013	2,250,419
5140	Risk Mgmt. Unemployment	15,000	238,584	75,000	75,000
5160	Risk Mgmt. LEOFF 1	100,000	100,000	150,000	150,000
5200	Radio Services	360,471	462,440	481,212	479,343
5400	Information Technology	3,224,024	3,149,888	3,196,051	3,460,835
	<b>Total Other Funds</b>	<b>126,995,993</b>	<b>135,274,631</b>	<b>149,929,647</b>	<b>159,012,929</b>

<b>Total 2024 Budget All Funds</b>	<b>472,279,867</b>	<b>183,018,601</b>	<b>200,144,522</b>	<b>209,674,587</b>
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ATTACHMENT B - CAPITAL FACILITY 10 YEAR PROJECT LIST 2023

Project	Orig Est.		Rev Est		Fundin g	REET 1	REET II	Year	Notes
<b>COURTHOUSE CAMPUS</b>									
Courthouse and L&J Improvements & Repairs	350,000	350,000		REET		X		Ongoing	Ongoing Maintenance and Improvements
Parking Improvements	1,200,000	1,200,000		BOND/REET			X	2021-2023	Parking lot construction
Renovation of Chehalis Ave Property for Community Development	1,500,000	3,500,000		BOND/REET		X		2021-24	Renovation of building to house Community Development and Environmental Health
IT Building	1,250,000	1,250,000		BOND/REET		X		2023-2024	Renovate Rainier North to House IT Services
Facade Upgrades	1,000,000	1,000,000		Bond/REET			X	2022-2024	Upgrade campus Facades to create complimentary and uniform appearances.
Jail Maintenance	250,000	250,000		1/10 of 1%				Ongoing	Ongoing Maintenance and Improvements
<b>CENTRAL SHOP CAMPUS</b>									
Central Shop Roof, Flooring	450,000	450,000		REET/ER&R		X		2023	Reno and flooring on 2 <sup>nd</sup> floor
Emergency Management, E911	12,430,750	TBD		TBD				2025-2029	A complex that includes a consolidated Emergency Management/E911 building. Could be a phased project
<b>PARKS &amp; FAIRGROUNDS</b>									
Fairgrounds/Parks Improvements	500,000	500,000		REET/Grant s			X	Ongoing	Building improvements, improved paving, enhanced electrical, utilities upgrades
Fairgrounds Master Plan Projects		TBD		Grants/REET/other			X	23-30	Equestrian, RV sites, restrooms
<b>ANIMAL SHELTER</b>									
Animal Shelter	3,125,000	3,125,000		Donations (bequest funds)				2021-2024	New animal shelter
<b>EAST COUNTY SUBSTATION</b>									
East County Substation	500,000	500,000		LATCF				2023-2024	New substation at the Area 7 Shop
<b>PARKS</b>									
Packwood Park	5,000,000	5,000,000		Grants/REET			X	25-30	Packwood Park System
<b>Solid Waste</b>									
South County Transfer Station				TBD				25-30	South County Transfer Station
<b>Drug Court Shelter Reno (NEW)</b>									
Drug Court Shelter Reno (NEW)		40,000		Drug Court				2023	Code Revisions for Drug Court Transitional Shelter
<b>Night by Night Shelter (NEW)</b>									
Night by Night Shelter (NEW)		2,500,000		State Cap bdtg				2023-24	Reno for Night by Night Shelter temp and permanent

ATTACHMENT C

**Lewis County Capital Facilities  
Report Pursuant to RCW 82.43.037(2)(a)  
Maintenance of Capital Projects-Use of Additional Tax Funds**

Pursuant to the statute, the County is required to report on the use of Real Estate Excise Tax (REET) revenues authorized by RCW 82.46.035 (REET II) that are used for maintenance and/or used for debt service related to capital projects authorized by RCW 82.46.010 (REET I). The report must “...identify how revenues collected under RCW 82.46.035 were used by the city or county during the prior two-year period; (c) identify how funds authorized under subsection (1) of this section will be used during the succeeding two-year period; and (d) identify what percentage of funding for capital projects within the city or county is attributable to revenues under RCW 82.46.035 compared to all other sources of capital project funding.”

The following is provided:

**Expenditures**

REET II	2022	2023	2024	2025
Capital Projects	\$ 725,902	\$ 478,603	\$ 700,000	\$ 500,000
Debt service	\$ 625,956	\$ 715,731	\$ 770,766	\$ 739,448
Maintenance	\$ 568,080	\$ 350,000	\$ 300,000	\$ 300,000
<b>Total Used</b>	<b>\$ 1,919,938</b>	<b>\$ 1,544,334</b>	<b>\$ 1,770,766</b>	<b>\$ 1,539,448</b>

**Percentage of total county capital project funding attributable to REET II revenues**

**YTD Capital Exp**

<b>2023</b>	<b>\$ 9,625,163</b>
<b>% REET II</b>	<b>5%</b>

Revenue	Actual	Estimated	Projected	
	2022	2023	2024	2025
REET II	\$ 1,775,697	\$ 1,128,931	\$ 900,000	\$ 800,000