

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

ADOPT THE ANNUAL BUDGET OF LEWIS COUNTY  
FOR THE CALENDAR YEAR OF 2025

**RESOLUTION 24-437**

**WHEREAS**, the Lewis County Board of County Commissioners (BOCC) met in regular session on the first Monday in December 2024, pursuant to public notice as provided by law, for the purpose of adopting the budget for the year 2025, compiled on 2024 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 2025 annual budget for Lewis County.

**NOW THEREFORE BE IT RESOLVED** that the annual budget of Lewis County for the calendar year of 2025 for all funds of the County, is adopted as provided in Attachment A.

1. Budget appropriations for BOCC Departments for 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.
2. The BOCC hereby adopts the Capital Facilities Project List as recommended by the Capital Facilities Committee as provided in Attachment B as directed by the CFP Committee Policies incorporated as reference in Attachment C.
3. The BOCC hereby adopts the Internal Service Fund rates for ER&R, IT Services, Facilities and Mailroom. The 2025 rates and policy for workers' compensation, general liability, and unemployment are attached as reference.

Done in open session this 2nd day of December 2024.

**APPROVED AS TO FORM:**

Jonathan Meyer, Prosecuting Attorney

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

\_\_\_\_\_  
By Deputy Pros. Attorney

\_\_\_\_\_  
Scott J. Brummer, Chair

**ATTEST:**

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Lindsey R. Pollock, DVM, Vice Chair

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Rieva Lester, Clerk of the Board

\_\_\_\_\_  
Sean D. Swope, Commissioner

ATTACHMENT A

The 2025 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>12,700,000</b>
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General Fund Revenues	Prelim Revenues	Final Revenue	Change Prelim to Final
Taxes (31X)	28,215,782	29,334,329	1,118,547
Licenses & Permits (32X)	104,220	104,220	0
Intergovernmental Revenues (33X)	6,905,247	6,915,937	10,690
Charges for Goods & Services (34X)	3,120,242	2,838,179	(282,063)
Fines & Forfeits (35X)	1,463,660	1,463,660	0
Miscellaneous (Inv. Interest Revenue) (36X)	4,441,030	4,448,030	7,000
Transfer in Traffic Policing	1,493,831	1,493,831	0
Transfer in Jail (SS)	0	0	0
Transfer in DNR Forest Trust Lands	900,000	900,000	0
Transfer in Animal Shelter Donations	0	99,149	99,149
	<b>46,644,012</b>	<b>47,597,335</b>	<b>953,323</b>

<b>Total General Fund Estimated Revenues and Estimated Beginning Fund Balance</b>	<b>60,297,335</b>
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General Fund Operating Transfers Out	Prelim. Transfers	Final Transfers	Change Prelim. to Final
Emergency Management	343,275	357,934	14,659
Law Library	7,000	7,000	0
SWW Fair	217,974	175,333	(42,638)
Community Development	250,000	481,966	231,966
Chehalis River Basin Sub-Zone Dist.	65,000	65,000	0
Dispute Resolution	2,000	2,000	0
Public Health	482,243	255,000	(227,243)
Solid Waste	147,600	147,600	0
Packwood Airport	66,424	66,424	0
South County Airport	184,332	184,332	0
<b>Total General Fund Transfers</b>	<b>1,765,845</b>	<b>1,742,589</b>	<b>(23,256)</b>

ATTACHMENT A

General Fund Department Expenditures	Prelim. Expenditures	Final Expenditures	Change Prelim. to Final
Commissioners	1,250,178	1,248,818	(1,360)
Auditor	1,727,232	1,726,391	(841)
Auditor - Elections	647,034	648,018	984
Assessor	2,433,163	2,451,811	18,648
Human Resources	577,031	619,380	42,349
Treasurer	1,036,283	1,070,540	34,257
Clerk	1,576,403	1,582,612	6,209
Superior Court	2,097,163	2,099,265	2,102
District Court	2,215,217	2,217,515	2,298
Prosecuting Attorney	4,132,564	4,128,667	(3,897)
Self-Insurance	0	0	0
Central Services	0	0	0
Public Defense/Trial Ct Imp.	2,287,777	2,288,115	338
County Administration	424,992	424,691	(301)
Court Security	141,820	141,820	0
Blake Decision	0	0	0
Civil Service	20,259	20,308	49
Sheriff	11,037,883	10,312,974	(724,909)
Jail	10,349,400	10,686,623	337,223
Juvenile	4,356,716	4,502,134	145,418
Air Pollution Control	31,360	31,360	0
Animal Shelter	449,211	548,859	99,148
Boundary Review Board	3,700	3,700	0
Senior Facilities	100,000	100,000	0
Coroner	953,571	958,138	4,567
WSU Extension	189,572	173,259	(16,313)
Board of Equalization	18,239	18,579	340
Disability Board	0	0	0
State Examiner	95,323	95,323	0
WACO/WASC	35,780	35,780	0
Cost Allocation Plan-Indirect Rate	0	-2,391,752	(2,391,752)
<b>Total General Fund Department Expenditures</b>	<b>48,188,371</b>	<b>45,742,928</b>	<b>(2,445,443)</b>

**Total General Fund Expenditures 47,485,517**

**Estimated Ending Fund Balance 12,811,818**

**Total General Fund Expenditures and Estimated Ending Fund Balance 60,297,335**

ATTACHMENT A

Other Fund Revenues & Expenditures:

Fund #	Other Funds	Prelim. Revenue	Final Revenues	Prelim. Expenditures	Final Expenditures
1010	Emergency Management	500,182	519,450	595,138	516,611
1030	Veterans Relief	385,022	403,498	336,996	402,176
1040	Social Services	6,429,674	6,449,544	5,529,107	5,567,411
1050	Law Library	39,000	39,000	36,970	40,080
1060	SWW Fair	1,708,774	1,758,200	2,092,388	1,778,191
1070	Communications E911	3,610,966	3,809,160	3,516,047	3,823,704
1080	Treasurer's O & M	78,500	78,500	169,930	181,871
1090	Drug Control	0	0	25,000	25,000
1100	CD-MH-TC Sales Tax	3,111,484	4,328,164	3,289,589	4,361,952
1110	Treasurer Investment	80,000	80,000	26,000	70,470
1120	Noxious Weed Control Services	421,500	421,500	465,274	486,904
1130	Self-Insurance Reserve	0	0	0	0
1160	Parks and Recreation	0	0	0	0
1170	Roads	46,438,100	48,194,907	57,864,474	48,572,494
1210	Community Development	2,435,335	3,297,826	2,975,962	3,302,809
1220	Chehalis River Basin Flood Authority	311,500	468,203	309,212	468,203
1250	Chehalis River Basin Sub Zone Dist.	142,000	142,000	142,000	142,000
1260	Cowlitz River Basin Sub Zone	113,000	113,000	113,000	113,000
1280	Paths & Trails	15,000	15,000	155,000	155,000
1300	Distressed Counties	2,210,000	2,210,000	2,000,000	2,000,000
1320	E-Reet Technology	16,500	16,500	0	0
1370	Crime Victim Witness	120,000	120,000	171,113	170,814
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	0	0	0	0
1420	American Rescue Plan	2,576,748	2,576,748	2,576,748	2,576,027
1450	Dispute Resolution Center	15,800	15,800	13,800	13,800
1470	Dispute Resolution Court Mediator	9,620	9,620	9,620	9,620
1500	Grant Award	22,500	22,500	41,923	41,793
1152	Animal Shelter Donations	21,000	21,000	95,867	118,724
1580	Election Reserve	104,000	104,000	104,000	105,831
1590	Auditor's O & M	104,600	104,600	90,417	96,152
1600	Criminal Drug Investigation Trust	10,100	10,100	100,000	100,000
1610	PAO Drug Enforcement	0	0	0	0
1900	Public Health	3,363,546	3,459,367	3,363,546	3,459,367
1910	Foundation of Public Health Services	1,690,184	1,714,088	1,690,184	1,714,088
1980	Tourism Promotion	1,014,000	1,087,000	1,021,830	1,000,000
2120	2012 Debt Service	732,550	732,550	732,550	732,550
2210	2021 Debt Service	604,300	604,300	604,300	604,300
2230	2023 Debt Service	726,703	726,703	726,703	726,703
3010	Capital Maintenance and Repair	800,000	635,000	737,437	722,226
3100	Capital Facilities Plan	1,800,070	1,800,070	1,747,105	1,747,105
3110	REET I	850,000	850,000	1,330,513	951,500
3120	REET II	1,050,000	1,050,000	1,061,448	1,061,448
3250	General Government Capital Construction	0	0	0	19,080

ATTACHMENT A

3300	Communications Building and Infrastructure (E911)	2,926,420	2,926,420	3,176,420	3,176,420
3350	Technology Replacement	0	0	50,000	924,000
3400	Broadband	7,010,265	13,010,265	7,010,265	13,010,265
3450	Jail Capital Improvement	0	571,200	300,000	737,858
3500	Shelter Capital Fund	1,275,000	1,277,500	1,275,000	1,277,500
4010	Solid Waste	4,397,146	4,509,047	4,414,290	4,527,427
4050	Packwood Airport	255,734	255,734	254,521	260,539
4070	South County Airport	1,201,282	1,201,282	1,294,416	1,305,346
4100	Middlefork Water-Sewer	200,600	200,600	296,368	309,905
4150	Solid Waste Disposal Dist. #1	10,767,000	10,767,000	10,082,255	10,261,743
4200	Vader Water System Utility	2,106,764	2,111,763	2,384,114	2,415,186
5010	ER&R	6,776,535	6,724,535	7,398,234	7,502,836
5060	Pits & Quarries	442,200	442,200	402,000	404,524
5070	Facilities	4,284,587	4,314,551	4,141,483	4,331,829
5100	County Insurance- Workers Comp.	240,442	478,909	664,602	767,608
5120	Risk Mgmt. General Liability	1,852,860	1,852,860	2,606,369	2,537,044
5140	Risk Mgmt. Unemployment	245,952	0	100,000	100,285
5160	Risk Mgmt. LEOFF 1	190,000	190,000	150,000	150,000
5200	Radio Services	937,242	0	477,108	0
5400	Information Technology	3,165,584	3,165,584	3,165,512	3,232,200
	<b>Total Other Funds</b>	<b>133,053,168</b>	<b>143,102,648</b>	<b>146,617,948</b>	<b>146,325,319</b>

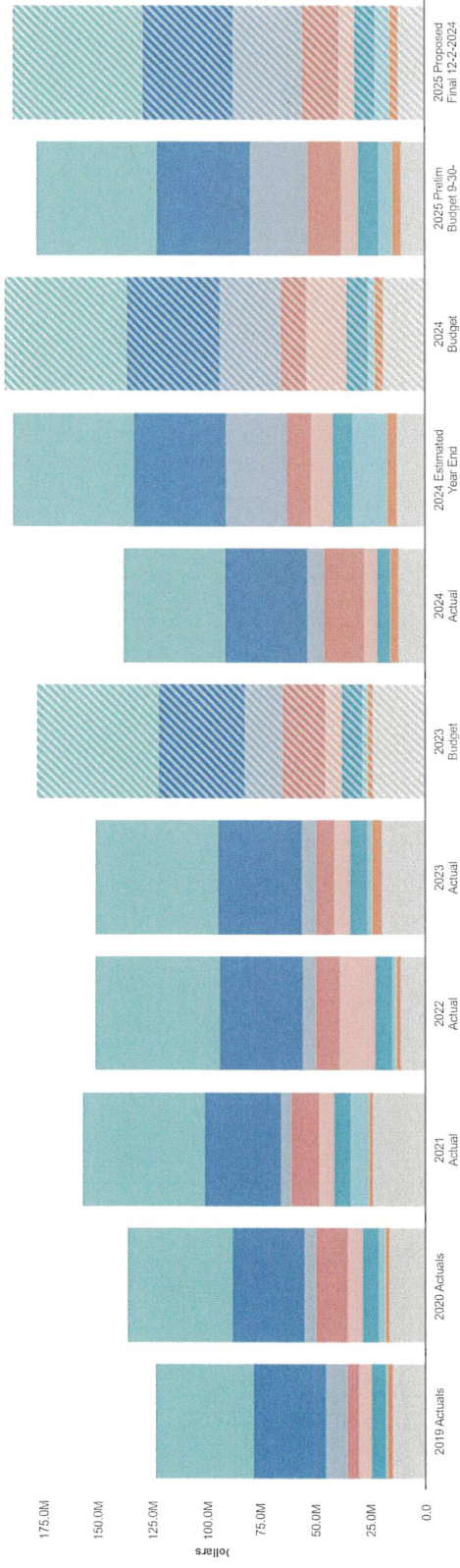
<b>Total 2025 Budget All Funds</b>	<b>179,697,180</b>	<b>190,699,983</b>	<b>196,572,164</b>	<b>193,810,836</b>
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2025 Final Subject to change before

# 2025 - Proposed FINAL 12-2-2024

Revenue - Total County Funds

## Visualization



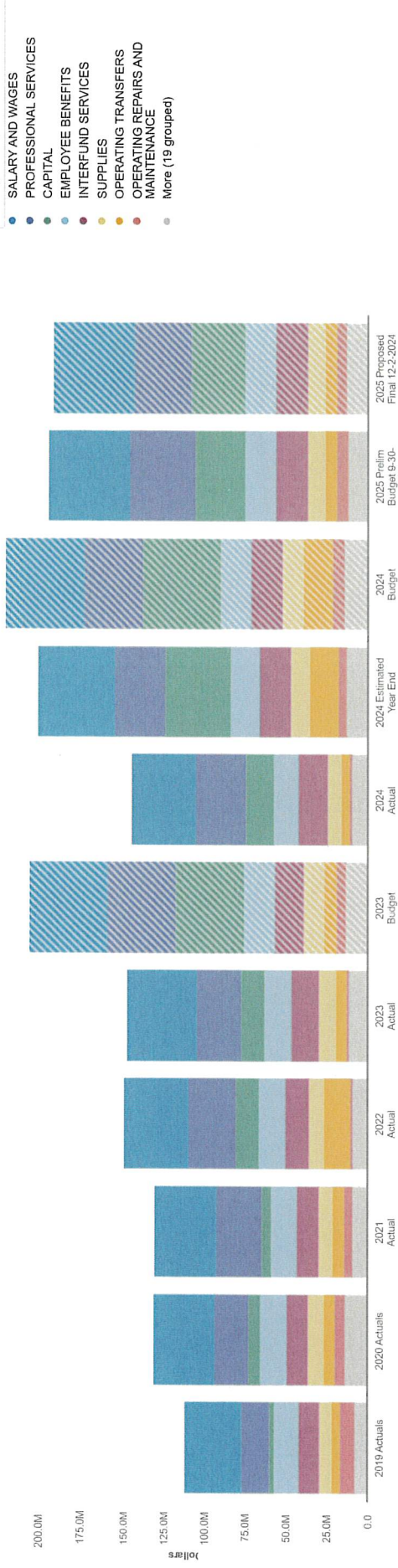
Fiscal Year

	2019 Actuals	2020 Actuals	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	2024 Budget	2024 Estimated Year End	2024 Budget	2024 Prelim Budget 9-30-2024	2025 Prelim Budget 9-30-2024	2025 Proposed Final 12-2-2024
<b>Expand All</b>													
▶ TAXES	\$ 45,419,490	\$ 48,632,611	\$ 55,852,786	\$ 57,253,782	\$ 56,564,012	\$ 56,026,091	\$ 47,145,905	\$ 55,454,704	\$ 55,240,025	\$ 55,454,704	\$ 55,155,436	\$ 55,155,436	\$ 59,634,185
▶ CHARGES FOR GOODS AND SERVICES	33,180,321	33,474,402	35,997,913	38,451,509	39,037,495	40,107,545	38,647,058	43,390,182	42,874,169	43,390,182	43,929,910	43,929,910	42,010,226
▶ STATE GRANTS	9,721,265	5,031,686	4,656,725	5,821,773	6,470,631	17,023,702	7,140,288	28,630,813	26,674,127	28,630,813	26,154,593	32,089,802	32,089,802
▶ FEDERAL INDIRECT GRANTS	5,345,926	14,569,188	12,720,654	11,362,706	8,662,181	19,689,466	18,632,328	11,946,235	11,073,900	11,946,235	15,736,717	16,802,169	16,802,169
▶ TRANSFERS IN	5,513,466	6,862,223	6,928,093	15,621,023	6,724,725	7,773,985	5,574,396	18,112,210	9,915,273	18,112,210	7,296,993	7,320,886	7,320,886
▶ STATE SHARED REVENUE	6,687,982	7,080,294	7,485,028	8,002,829	7,784,430	9,295,228	6,032,579	8,598,508	8,858,601	8,598,508	9,613,790	9,530,300	9,530,300
▶ FEDERAL DIRECT GRANTS	599,408	3,037,478	8,241,212	1,350,394	2,233,606	2,071,251	76,641	3,024,790	15,860,646	3,024,790	6,332,248	6,332,248	6,332,248
▶ INTEREST AND OTHER EARNINGS	2,292,236	1,746,597	1,815,613	2,450,683	4,345,896	2,517,238	3,803,145	4,052,471	4,384,191	4,052,471	4,064,950	4,071,650	4,071,650
▶ OTHER INCREASES IN FUND RESOURCES	542,166	3,233,838	12,733,934	8,309	9,032,505	9,000,000	0	0	0	0	0	0	0
▶ DNR STATE TRUST PROCEEDS	4,396,742	3,801,740	2,122,980	1,501,488	2,153,661	2,136,000	1,106,060	2,142,000	2,122,947	2,142,000	2,124,000	2,124,000	2,124,000
▶ MISC. REVENUE	543,032	326,050	577,901	675,676	840,778	3,521,965	1,662,464	7,840,333	1,128,559	7,840,333	659,639	2,075,337	2,075,337
▶ TACOMA POWER IMPACT PAYMENT	1,662,637	1,693,757	1,727,632	1,899,194	1,435,065	1,660,250	1,976,121	1,951,607	1,951,607	1,951,607	2,036,960	2,036,960	2,036,960
▶ LICENSE AND PERMITS	1,881,752	1,976,098	1,846,089	1,786,891	1,663,090	1,756,144	1,469,852	1,810,316	1,540,641	1,810,316	1,743,821	1,743,821	2,151,036
▶ FINES AND PENALTIES	1,492,109	1,394,245	1,488,367	1,610,527	1,666,889	1,376,380	1,611,098	1,360,000	1,611,098	1,360,000	1,400,000	1,400,000	1,400,000
▶ RENTS AND LEASES	1,840,133	1,810,841	1,967,604	1,249,517	1,393,182	1,093,355	1,337,082	1,177,960	1,483,756	1,177,960	1,501,411	1,501,411	1,501,411
▶ DONATIONS	1,025,413	1,074,722	1,469,950	1,146,960	1,013,301	1,344,686	842,244	1,296,963	990,433	1,296,963	982,938	982,938	989,436
▶ SPECIAL ASSESSMENTS	199,880	1,482,195	468,766	415,244	408,183	1,897,372	822,939	188,250	102,850	188,250	96,750	96,750	101,750
▶ CAPITAL CONTRIBUTIONS-STATE/LOCAL/DIRECT FEDERAL	390,736	374,296	392,539	369,843	376,805	370,000	373,966	383,000	383,000	383,000	383,000	383,000	383,000
▶ INTERGOVERNMENTAL LOANS	1,048,884	72,657	74,000	137,499	164,161	345,000	319,400	975,000	48,500	975,000	115,000	115,000	115,000
▶ SALE OF CAPITAL ASSETS	0	0	0	0	443,873	0	23,362	0	975,000	0	0	0	0
▶ INSURANCE RECOVER	7,058	16,195	16,195	19,917	0	0	579,128	214,000	1,160,000	214,000	150,000	150,000	150,000
▶ PRIOR PERIOD ADJUSTMENTS	200,000	12,277	0	707,500	99,235	0	293,999	0	90,125	158,365	0	0	0
▶ LOCAL GRANTS	337,560	0	0	106,450	48,984	0	0	0	0	0	0	0	0
▶ INTERNAL RENTALS	85,395	48,935	5,000	89,120	0	0	20,324	20,324	20,324	20,324	20,324	20,324	20,324
▶ Revenues	22,308	0	0	0	0	0	0	0	0	0	0	0	0
▶ INSURANCE RECOVERIES	0	0	0	0	0	0	700	0	0	0	0	0	0
<b>Total</b>	\$ 124,446,050	\$ 137,659,128	\$ 158,218,959	\$ 152,286,132	\$ 152,562,488	\$ 179,175,660	\$ 139,991,048	\$ 190,469,772	\$ 184,073,051	\$ 179,697,180	\$ 190,699,893	\$ 190,699,893	\$ 190,699,893

# 2025 - Proposed Final 12-2-2024

Expenditures - Total County Funds

## Visualization

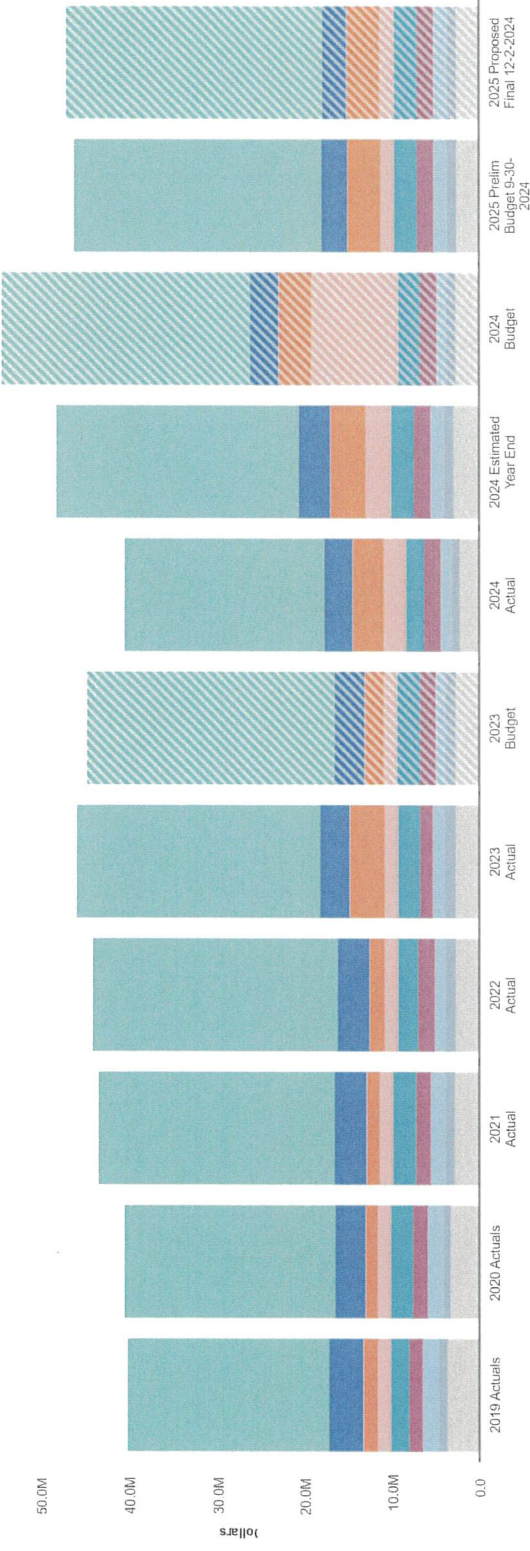


	2019 Actuals	2020 Actuals	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	2024 Estimated Year End	2024 Budget	2025 Prelim Budget 9-30-2024	2025 Proposed Final 12-2-2024
<b>Expand All</b>											
▶ SALARY AND WAGES	\$ 34,370,572	\$ 37,249,013	\$ 37,802,466	\$ 39,761,141	\$ 43,008,419	\$ 46,445,394	\$ 39,224,921	\$ 46,119,110	\$ 48,256,018	\$ 49,153,849	\$ 49,278,962
▶ PROFESSIONAL SERVICES	17,248,640	20,862,212	28,169,553	29,240,516	26,909,736	42,297,916	31,148,327	31,243,997	35,855,176	40,201,605	35,064,311
▶ CAPITAL	3,010,976	7,854,588	5,919,917	14,364,925	14,635,578	42,225,857	17,463,280	40,100,577	47,550,020	30,773,652	33,127,678
▶ EMPLOYEE BENEFITS	15,507,904	15,761,216	15,716,469	16,156,177	16,784,066	18,706,577	14,948,501	18,120,772	19,039,964	19,071,345	19,180,446
▶ INTERFUND SERVICES	12,750,894	13,441,463	13,884,723	14,911,311	16,964,873	17,968,752	17,915,318	19,487,907	19,606,282	19,849,634	19,773,034
▶ SUPPLIES	6,792,964	9,380,339	7,849,332	9,119,534	9,775,007	12,760,366	8,111,970	11,370,507	12,841,121	10,552,543	10,384,523
▶ OPERATING TRANSFERS	5,513,466	6,822,223	6,928,093	15,821,023	6,724,725	7,347,162	5,524,849	17,540,848	17,864,338	7,249,993	7,325,896
▶ OPERATING REPAIRS AND MAINTENANCE	8,936,137	5,795,394	5,427,457	1,579,559	1,493,791	5,963,852	1,308,257	4,926,140	7,029,628	6,826,581	6,006,549
▶ MISC.	1,337,332	5,321,401	1,731,042	1,581,931	3,070,927	4,807,316	2,859,399	4,237,334	5,416,879	3,296,617	3,159,701
▶ DEBT SERVICE	1,726,569	3,696,347	2,077,521	2,063,054	2,249,584	2,351,483	753,872	2,496,684	2,496,680	2,230,234	2,229,869
▶ INSURANCE	1,292,281	1,455,090	1,577,998	1,787,881	2,073,613	2,155,583	2,441,739	2,358,752	2,330,837	2,421,990	2,456,609
▶ INTERFUND GENERAL LIABILITY	1,486,079	2,252,843	1,838,331	1,907,021	1,930,508	1,933,954	1,821,881	1,841,396	1,863,630	1,851,399	1,863,025
▶ UTILITIES	951,277	916,701	964,439	1,053,782	1,206,218	1,179,596	899,027	1,165,488	1,180,394	1,169,950	1,169,950
▶ OPERATING RENTALS	451,449	700,017	923,713	498,569	516,064	597,741	400,122	590,722	584,369	595,797	565,797
▶ INTERFUND WORKERS COMPENSATION	554,445	146,182	215,426	223,798	429,310	431,134	217,070	213,529	216,541	214,214	462,578
▶ TRAVEL	214,822	56,965	81,289	153,278	222,717	322,353	189,920	260,436	302,238	360,942	362,513
▶ TAXES	141,656	175,619	166,132	224,391	203,380	232,138	187,895	217,817	249,797	254,309	254,308
▶ RISK- CLAIMS	61,300	88,660	43,776	150,457	272,809	150,000	61,596	150,000	150,000	150,000	150,000
▶ INTERFUND UNEMPLOYMENT	101,703	0	169,939	196,992	0	138	232,647	235,715	238,719	246,485	70
▶ Expenses	0	0	0	268	0	0	210,197	0	0	0	874,000
▶ LEGAL-JUROR	101,604	42,217	63,015	62,486	70,878	119,198	86,857	81,295	82,556	71,171	71,171
▶ TRAINING & REGISTRATION	8,661	8,870	7,468	8,633	8,134	9,074	10,256	9,234	9,234	22,234	22,234
▶ BANKING FEES	1,087	3,286	3,003	3,176	23,716	3,500	3,762	6,676	6,676	6,000	6,000
▶ LEGAL-WITNESS	7,665	1,881	2,178	2,561	1,097	4,200	6,407	11,104	2,592	11,321	11,321
▶ INTERGOVERNMENTAL LOANS	0	0	0	0	0	16,029	0	0	16,579	0	0
▶ INTERGOVERNMENTAL SERVICES	0	0	0	0	0	4,550	0	300	300	300	300
▶ LEOFF I BENEFITS	301	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$ 112,566,773</b>	<b>\$ 132,094,529</b>	<b>\$ 131,653,298</b>	<b>\$ 150,872,297</b>	<b>\$ 148,575,536</b>	<b>\$ 207,653,963</b>	<b>\$ 146,020,669</b>	<b>\$ 202,776,340</b>	<b>\$ 223,192,538</b>	<b>\$ 196,572,164</b>	<b>\$ 193,810,836</b>

# 2025 - Proposed FINAL 12-2-2024

Revenue - General Fund

## Visualization



Sort: Large to Small

- TAXES
- CHARGES FOR GOODS AND SERVICES
- INTEREST AND OTHER EARNINGS
- TRANSFERS IN
- STATE SHARED REVENUE
- TACOMA POWER IMPACT PAYMENT
- FINES AND PENALTIES
- STATE GRANTS
- More (12 grouped)

Fiscal Year

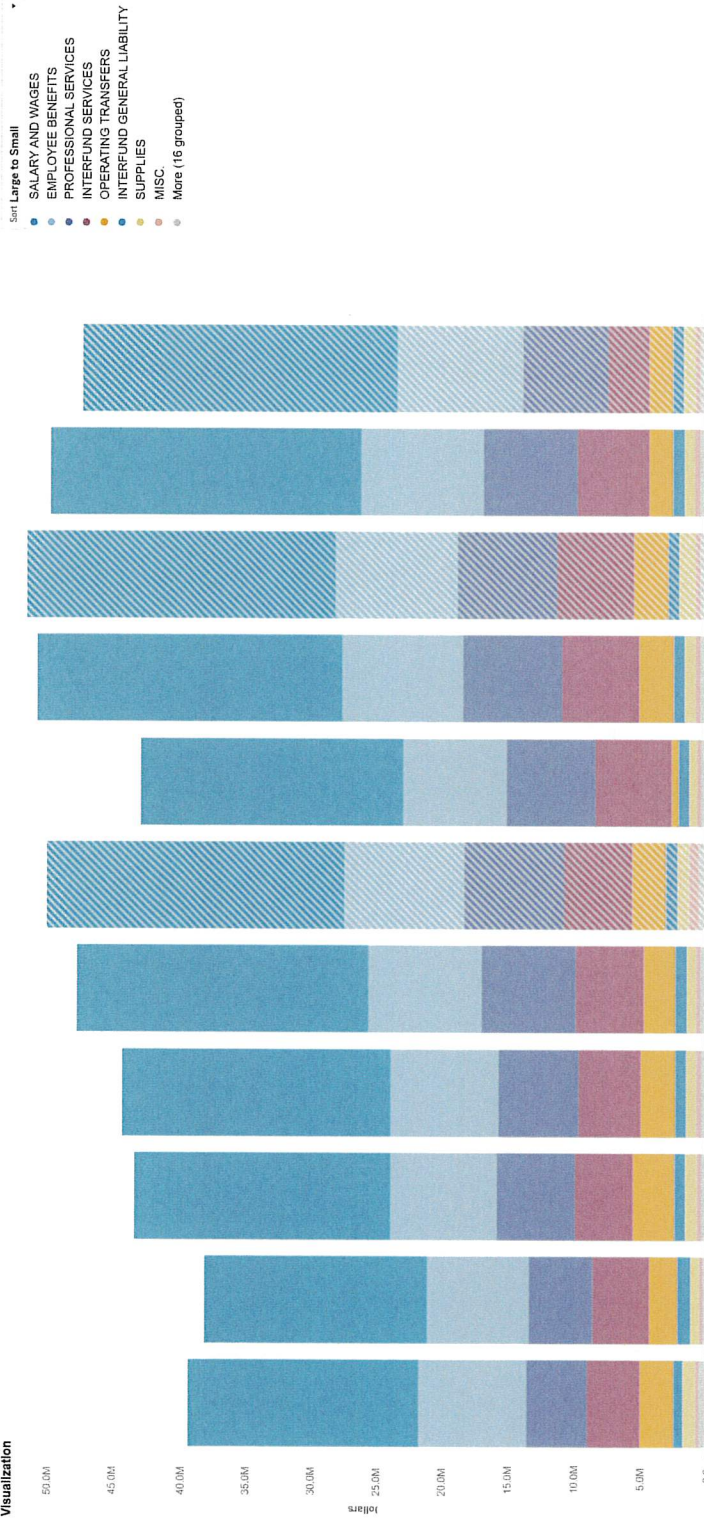
	2019 Actuals	2020 Actuals	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	2024 Estimated Year End	2024 Budget	2025 Prelim Budget 9-30-2024	2025 Proposed Final 12-2-2024
<b>Expand All</b>											
▶ TAXES	\$ 22,946,540	\$ 24,034,104	\$ 26,890,188	\$ 27,937,414	\$ 27,814,299	\$ 28,285,520	\$ 22,858,234	\$ 27,719,277	\$ 28,232,824	\$ 28,215,782	\$ 29,334,329
▶ CHARGES FOR GOODS AND SERVICES	3,923,461	3,474,879	3,727,288	3,663,313	3,437,241	3,426,929	3,247,864	3,535,019	3,273,988	3,120,242	2,838,179
▶ INTEREST AND OTHER EARNINGS	1,610,383	1,363,963	1,530,064	1,714,643	4,055,571	2,247,600	3,639,642	4,096,172	3,787,600	3,792,600	3,799,000
▶ TRANSFERS IN	1,471,484	1,526,789	1,566,173	1,555,519	1,527,831	1,527,831	2,482,661	2,993,831	10,023,686	1,493,831	1,592,980
▶ STATE SHARED REVENUE	2,128,557	2,593,605	2,652,113	2,375,644	2,573,637	2,629,863	2,151,408	2,668,726	2,501,386	2,645,671	2,858,361
▶ TACOMA POWER IMPACT PAYMENT	1,682,637	1,693,757	1,727,632	1,898,194	1,435,065	1,860,250	1,976,121	1,951,607	1,951,607	2,036,960	2,036,960
▶ FINES AND PENALTIES	1,766,549	1,787,195	1,657,980	1,199,743	1,348,078	1,050,760	1,300,634	1,445,856	1,126,060	1,463,660	1,463,660
▶ STATE GRANTS	933,381	849,820	977,555	1,204,994	1,232,045	1,194,973	800,129	1,117,795	1,042,175	1,062,916	1,062,916
▶ DNR STATE TRUST PROCEEDS	1,846,655	1,595,347	889,635	628,837	891,463	900,000	452,252	900,000	900,000	900,000	900,000
▶ FEDERAL REVENUES	520,792	614,170	687,075	769,569	726,038	760,000	890,218	890,218	760,000	800,000	800,000
▶ RENTS AND LEASES	617,819	614,903	617,823	614,957	613,211	613,005	459,450	613,005	613,005	613,005	613,005
▶ FEDERAL INDIRECT GRANTS	467,375	285,436	391,589	467,507	363,439	422,069	284,770	376,011	433,849	358,200	358,200
▶ LICENSE AND PERMITS	117,088	139,868	134,949	128,712	119,573	104,720	103,400	113,954	104,220	104,220	104,220
▶ MISC. REVENUE	186,341	99,188	40,046	125,153	111,257	17,325	219,658	205,929	38,925	24,925	24,925
▶ DONATIONS	106,525	69,401	287,056	23,116	85,771	94,072	5,339	12,500	12,500	10,500	10,500
▶ PRIOR PERIOD ADJUSTMENTS	0	0	0	106,450	0	0	0	0	0	0	0
▶ FEDERAL DIRECT GRANTS	17,399	7,382	6,044	5,913	4,544	1,500	7,201	6,552	1,500	1,500	1,500
▶ LOCAL GRANTS	1,676	14,935	5,000	0	0	0	0	0	0	0	0
▶ Revenues	0	0	0	0	0	0	700	0	0	0	0
▶ INSURANCE RECOVERIES	150	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	\$ 40,344,809	\$ 40,764,741	\$ 43,790,213	\$ 44,419,877	\$ 46,339,063	\$ 45,136,437	\$ 40,879,702	\$ 48,646,452	\$ 54,803,325	\$ 46,644,012	\$ 47,597,325



# 2025 - Proposed FINAL 12-2-2024

Expenditures - General Fund

## Visualization



Fiscal Year

	2019 Actuals	2020 Actuals	2021 Actual	2022 Actual	2023 Actual	2023 Budget	2024 Actual	2024 Estimated Year End	2024 Budget	2025 Prelim Budget 9-30-2024	2025 Proposed Final 12-2-2024
Expand All											
▶ SALARY AND WAGES	\$ 17,718,427	\$ 17,068,967	\$ 19,436,774	\$ 20,385,155	\$ 22,070,402	\$ 22,070,402	\$ 22,019,397	\$ 23,231,524	\$ 23,431,130	\$ 23,632,966	\$ 23,897,941
▶ EMPLOYEE BENEFITS	8,074,454	7,642,266	8,094,135	8,186,278	8,648,712	9,137,634	7,766,558	9,107,888	9,341,960	9,335,411	9,955,076
▶ PROFESSIONAL SERVICES	4,589,851	4,796,489	5,862,080	6,039,298	7,100,937	7,526,843	6,709,709	7,488,338	7,536,534	7,092,814	6,403,086
▶ INTERFUND SERVICES	4,035,100	4,322,799	4,433,969	4,719,621	5,210,705	5,198,079	5,614,705	5,639,038	5,835,941	5,499,865	3,195,042
▶ OPERATING TRANSFERS	2,518,615	2,079,367	3,076,560	2,578,532	2,342,788	2,507,310	451,619	2,628,063	2,950,967	1,755,845	1,742,589
▶ INTERFUND GENERAL LIABILITY	676,924	1,012,443	835,731	830,763	855,805	859,251	825,866	828,163	832,159	838,376	859,491
▶ SUPPLIES	690,430	648,315	910,208	737,263	736,988	915,339	626,710	788,145	1,205,671	814,513	627,013
▶ MISC.	247,759	251,568	263,133	349,176	299,816	709,789	282,451	378,352	401,645	379,715	390,715
▶ INTERFUND WORKERS COMPENSATION	243,762	65,167	94,692	94,648	184,375	196,199	92,068	92,360	93,062	92,613	190,243
▶ TRAVEL	132,956	36,025	54,339	90,409	125,191	192,964	97,579	118,289	117,502	145,184	145,184
▶ LEGAL-JUROR	101,004	42,217	93,015	62,466	70,978	119,188	65,657	81,295	82,556	71,171	71,171
▶ INTERFUND UNEMPLOYMENT	50,728	0	88,349	94,605	0	8	115,699	116,355	116,567	117,787	0
▶ DEBT SERVICE	57,217	55,215	53,161	57,093	5,129	57,042	57,121	57,699	53,735	52,835	52,835
▶ OPERATING REPAIRS AND MAINTENANCE	48,927	43,246	34,891	37,999	42,158	42,501	23,634	34,978	36,188	36,039	36,039
▶ TAXES	24,551	24,893	25,367	27,074	27,763	28,620	21,697	28,973	29,965	32,507	32,507
▶ OPERATING RENTALS	15,994	19,377	40,793	42,432	66,676	23,003	7,248	14,556	15,213	13,421	13,421
▶ CAPITAL	7,195	100,412	8,498	7,822	0	0	0	0	0	0	0
▶ TRAINING & REGISTRATION	8,881	8,870	7,468	6,633	8,134	6,874	10,256	9,234	9,234	14,234	14,234
▶ LEGAL-WITNESS	7,685	1,881	2,176	2,581	1,097	4,200	6,407	11,104	2,562	11,321	11,321
▶ INSURANCE	5,718	5,093	2,952	5,825	4,018	9,353	3,559	4,863	4,823	4,210	4,210
▶ BANKING FEES	1,087	3,266	3,063	3,176	23,716	3,500	365	676	676	0	0
▶ UTILITIES	4,380	3,074	3,663	3,985	4,222	4,750	2,123	3,229	3,366	3,366	3,369
▶ INTERGOVERNMENTAL SERVICES	0	0	0	0	0	500	0	0	0	0	0
▶ LEOPF BENEFITS	301	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$ 39,511,317</b>	<b>\$ 38,228,971</b>	<b>\$ 43,416,786</b>	<b>\$ 44,373,277</b>	<b>\$ 47,839,629</b>	<b>\$ 50,102,554</b>	<b>\$ 43,048,758</b>	<b>\$ 50,954,483</b>	<b>\$ 51,716,720</b>	<b>\$ 49,054,216</b>	<b>\$ 47,465,517</b>

## IT M&S AND ER&R 2025 ISF RATES

CONTACT: Matt Jaeger  
 \_\_\_\_\_  
 UPDATED: \_\_\_\_\_  
 \_\_\_\_\_

FUND/DEPT #	ORG	DEPARTMENT NAME	MAINT. / SERVICE /MUNIS- 591010			ER&R- 595020		
			2024 Final	2025 Final	CHANGE	2024 FINAL	2025 Final	CHANGE
			001	00151160	BOCC	45,056	49,448	4,392
001	00151423	BUDGET	18,552	15,568	(2,984)	1,488	1,488	-
002	00251310	AUDITOR ADMIN	11,280	15,365	4,085	972	972	-
002	00251423	AUDITOR FINANCIAL SERVICES	44,972	34,544	(10,428)	5,160	5,160	-
002	00251430	AUDITOR RECORDING- SEE 1590	-	-	-	-	-	-
002	00251481	AUDITOR LICENSING	10,980	8,051	(2,929)	864	864	-
003	00351440	ELECTIONS	28,332	24,927	(3,405)	3,036	3,036	-
004	00451424	ASSESSOR	119,292	120,797	1,505	9,492	9,492	-
004	00451481	OPEN SPACE-ASSESSOR	-	-	-	-	-	-
005	00551810	HR	30,642	41,129	10,487	2,796	2,796	-
006	00651422	TREASURER	62,597	66,796	4,199	6,144	6,144	-
007	00751230	CLERK	112,983	131,383	18,400	11,712	11,712	-
008	00851221	SUPERIOR COURT	92,732	100,016	7,284	27,860	27,860	-
009	00951240	DISTRICT COURT	140,401	143,734	3,333	32,612	32,612	-
010	01051580	PAO CHILD SUPPORT	-	-	-	-	-	-
010	010A1535	PAO ADMIN	132,301	144,320	12,019	12,084	12,084	-
012	01251900	SELF INS ADMIN	5,046	-	(5,046)	660	-	(660)
012	012S1900	SELF INS SAFETY	-	-	-	-	-	-
013	01351890	CENTRAL SVCS	7,800	-	(7,800)	792	-	(792)
014	014A1592	TRIAL COURT IMP.	312	1,071	759	168	168	-
014	014A1591	PUBLIC DEFENSE	3,660	-	(3,660)	288	288	-
015	01551310	COUNTY ADMIN	18,912	59,122	40,210	1,716	1,716	-
020	02052110	CIVIL SERVICE	-	-	-	-	-	-
021	021A2110	SHERIFF ADMIN	313,020	271,078	(41,942)	27,132	27,132	-
021	021D2121	SHERIFF RSOA	-	-	-	-	-	-
021	021M2170	SHERIFF TRAFFIC	-	-	-	-	-	-
022	022A2310	JAIL ADMIN	149,808	215,590	65,782	14,460	14,460	-
023	02352710	JUVENILE ADMIN	117,761	134,860	17,099	10,212	10,212	-
052	05255430	ANIMAL SHELTER	18,600	17,429	(1,171)	1,548	1,548	-
060	06056320	CORONER	30,432	30,282	(150)	2,676	2,676	-
070	07057121	WSU EXT. SERVICES	37,992	22,818	(15,174)	3,360	3,360	-
080	08051424	BOE OPERATIONS	-	-	-	-	-	-
		<b>Total General Fund</b>	<b>1,553,463</b>	<b>1,648,328</b>	<b>94,865</b>	<b>181,504</b>	<b>180,052</b>	<b>(1,452)</b>

**ER&R FUND 5010 (FLEET SERVICES)  
2025 FINAL ISF RATES**

CONTACT: Josh Metcalf  
 UPDATED: 11/06/2024

FUND/DEPT #	ORG	DEPARTMENT NAME	MOTORPOOL - 595030			CENTRAL SHOP- 595040		
			2024 FINAL	2025 FINAL	CHANGE	2024 FINAL	2025 FINAL	CHANGE
004	00451424	ASSESSOR	68,604	51,888	(16,716)	-	-	-
004	00451481	ASSESSOR OPEN SPACE	-	-	-	-	-	-
021	021A2110	SHRF ADMIN	62,980	-	(62,980)	-	-	-
021	021B2123	SHRF SU DR	47,235	-	(47,235)	-	-	-
021	021C2121	SHRF INVST	94,470	-	(94,470)	-	-	-
021	021D2121	SHRF RSOA	-	-	-	-	-	-
021	021F2122	SHRF PATRO	598,332	897,744	299,412	10,272	8,400	(1,872)
021	021H2180	SHRF PROPR	15,745	-	(15,745)	-	-	-
021	021M2170	SHRF TRAFF	157,450	-	(157,450)	-	-	-
022	022A2310	JAIL ADMIN	11,164	36,576	25,412	-	-	-
022	022E2360	JAIL TRNSP	22,328	-	(22,328)	-	-	-
023	02352730	JUVENILE LEGAL	69,828	-	(69,828)	-	-	-
023	02352740	JUVENILE	-	72,492	72,492	-	-	-
052	05255430	ANIMAL SHELTER	7,932	7,968	36	-	-	-
060	06056320	CORONER	12,684	35,256	22,572	-	-	-
<b>Total General Fund</b>			<b>1,168,752</b>	<b>1,101,924</b>	<b>(66,828)</b>	<b>10,272</b>	<b>8,400</b>	<b>(1,872)</b>
1010	10152510	DEM ISF MP	10,716	14,580	3,864	-	-	-
1060	10655730	SW WA FAIR	-	10,368	10,368	-	-	-
1060		PARKS & RECREATION	-	-	-	-	-	-
1100	11051221	DRUG COURT	6,336	12,132	5,796	-	-	-
1100	11051222	DRUG COURT - FRC	6,336	-	(6,336)	-	-	-
1100	11052360	DC JAIL IN	5,580	5,844	264	-	-	-
1120	11255360	NOXIOUS WEED CONTROL	17,388	20,952	3,564	-	-	-
1170	11754230	RDS MAINT	-	-	-	-	-	-
1170	11754240	RDS DRAINA	-	-	-	-	-	-
1170	11754250	RDS STRUCT	-	-	-	-	-	-
1170	11754264	RDS TC DEV	-	-	-	-	-	-
1170	11754266	RDS SNOW&I	-	-	-	-	-	-
1170	11754267	RDS ST CLE	-	-	-	-	-	-
1170	11754270	RDS ROADSI	-	-	-	-	-	-
1170	11754290	RDS MAINT	1,161,192	1,008,752	(152,440)	4,191,072	4,086,324	(104,748)
1170	11754310	RDS ADMIN	-	-	-	-	-	-
1170	11754420	RDS ENG IN	-	-	-	-	-	-
1170	11754440	RDS ENG PL	-	-	-	-	-	-
1170	11759510	CNSTRCTN E	-	-	-	-	-	-
1170	11759530	CNSTRCTN R	-	-	-	-	-	-
1200	12152420	COMM DEV BUILDING INSPECTI	51,876	67,884	16,008	-	-	-
1900	19055430	PUBLIC HEALTH-PHCC ANMLC	15,060	-	(15,060)	-	-	-
1900	19056245	PUBLIC HEALTH-PHCCHAZWAS	36,732	-	(36,732)	-	-	-
1900	190A6216	PH BUSCMP	6,384	-	(6,384)	-	-	-
1900	190L6243	EH WATER QUALITY	7,140	-	(7,140)	-	-	-
1900	190N6244	EH OSS/LAND DEV	20,292	-	(20,292)	-	-	-
1900	190Q6241	EH FOOD INTRFND	12,444	72,852	60,408	-	-	-
1900	190R6258	PUBLIC HEALTH	14,376	18,180	3,804	-	-	-
4200	42053400	VADER WATER ADMIN	32,688	78,732	46,044	-	-	-
5070	507M1830	FACILITIES MAINT	7,488	190,080	182,592	-	-	-
5070	507L1830	FACILITIES MAIL ROOM	135,048	9,432	(125,616)	-	-	-
5200	52052880	RADIO	20,904	32,892	11,988	-	-	-
5400	54051881	INFORMATION SERVICES	11,244	7,128	(4,116)	-	-	-
<b>Total Other Funds</b>			<b>1,579,224</b>	<b>1,549,808</b>	<b>(29,416)</b>	<b>4,191,072</b>	<b>4,086,324</b>	<b>(104,748)</b>
<b>Total ER&amp;R Rates</b>			<b>2,747,976</b>	<b>2,651,732</b>	<b>(96,244)</b>	<b>4,201,344</b>	<b>4,094,724</b>	<b>(106,620)</b>

## MAILROOM SERVICES 2025 ISF FINAL RATE

CONTACT: Alex Murray  
 \_\_\_\_\_  
 UPDATED: 10/4/2024  
 \_\_\_\_\_

Fund/Dept.	ORG	DEPARTMENT NAME	Postage Estimate 592011			CHANGE MAIL RATE ONLY
			2023 Estimates	2024 Estimate	2025 Postage Estimate	
001	00151160	BOARD OF COUNTY COMMISSIONERS	61	89	75	(14)
002	00251310	AUDITOR ADMINISTRATION	7	11	822	811
004	00451424	ASSESSOR	7,078	10,263	8,248	(2,015)
004	00451481	ASSESSOR OPEN SPACE	323	468	383	(85)
005	00551810	HUMAN RESOURCES	22	33	149	116
006	00651422	TREASURER	-	-	2,468	2,468
007	00751230	CLERK	4,914	7,125	11,437	4,312
008	00851221	SUPERIOR COURT	333	482	702	220
009	00951240	DISTRICT COURT	7,034	10,199	10,367	168
010	01051570	PROSECUTING ATTY CRIMINAL	598	867	1,593	726
010	01051580	PROSECUTING ATTY CSE	998	1,447	3,531	2,084
010	010A1535	PROSECUTING ATTY ADMIN	3,005	4,357	4,077	(280)
012	01251900	SELF INSURANCE ADMIN	42	60	-	(60)
013	01351890	CENTRAL SERVICES	10	14	-	(14)
015	01551310	COUNTY ADMINISTRATON	61	89	-	(89)
021	021A2110	SHERIFF-ADMIN	2,484	3,602	6,884	3,282
022	022C2360	JAIL-PRISONER CARE	1,060	1,537	594	(943)
		JAIL-INMATE PROGRAM			-	
023	02352710	JUVENILE ADMIN	1,146	1,662	2,027	365
052	05255430	ANIMAL SHELETER			6	
060	06056320	CORONER	30	44	1,193	1,149
070	07057121	WSU EXTENSION	-	-	-	-
080	08051424	BOARD OF EQUALIZATION	354	514	922	408
		<b>Total General Fund</b>	<b>29,561</b>	<b>42,864</b>	<b>55,478</b>	<b>12,608</b>
1010	10152510	EMERGENCY MANAGEMENT	70	102	9	(93)
1030	10356520	VETERANS RELIEF	2	3	2	(1)
1040	10456210	SOCIAL SERVICES	208	302	501	199
1060	10657330	SWW FAIR INTERIM EVEN	245	355	-	(355)
1060	10657370	SWW FAIR	245	355	855	500
1070	10752810	COMMUNICATIONS	135	196	115	(81)
1080	10851422	TREASURER M&O	-	-	3,723	3,723
1100	11051221	DRUG COURT-SUPERIOR CRT	2	3	-	(3)
1120	11255360	NOXIOUS WEED CONTROL	226	328	1,860	1,532
1170	11754310	ROADS ADMIN-MANAGEMENT	1,433	2,078	4,181	2,103
1210	12152410	CD ADMIN	2,667	3,867	25	(3,842)
1210	12152420	CD BLDG INSP/ PERMIT	449	651	524	(127)
1210	12155860	CD PLANNING	421	611	4,080	3,469
1900	190A6216	PUBLIC HEALTH ADMIN.		7,766	8,266	500
1900	190D6262	WIC ADMIN		197	209	12
1900	190R6258	PUBLIC HEALTH ENV HEALTH / CC ADMIN		596	634	38
1900	190S6293	WATER LAB		316	335	19
1090	109Q6241	FOOD	-	5	5	0
3010	30151830	CAPITAL MAINT			102	
4010	401A3700	SOLID WASTE ADMIN	1,088	1,577	969	(608)
4050	40554680	PACKWOOD AIRPORT	-	-	872	872
4070	40754680	SC AIRPORT OPERATIONS	96	139	465	326
4100	410A3400	MIDDLE FORK WATER & SEWER	-	-	328	328
4200	42053400	VADER WATER	1,977	2,867	2,871	4
5010	50154860	ER&R CENTRAL SHOP	592	859	635	(224)
5120	51251900	RISK MGT GEN LIAB			121	
5200	52052880	RADIO SHOP (COMMUNICATIONS)	-	-	42	42
5400	54051881	IT	13	18	12	(6)
		<b>Total Other Funds</b>	<b>15,623</b>	<b>22,654</b>	<b>31,741</b>	<b>8,330</b>
		<b>Total Rate</b>	<b>45,184.20</b>	<b>65,517.09</b>	<b>87,219.22</b>	<b>20,939</b>

## FACILITIES 2025 ISF FINAL RATES

CONTACT: Alex Murray

UPDATED: 11/19/2024

FUND/DEPT # DEPARTMENT NAME		FACILITIES - 598010 (Includes Mailroom)				
ORG	DEPARTMENT NAME	2025 PRELIM	% OF RATE	2025 FINAL	CHANGE PRELIM TO FINAL	% change from Prelim
00151160	BOCC	91,842	2.19%	91,923	81	0%
00151423	BUDGET	36,370	0.87%	35,022	(1,348)	-4%
00251310	AUDITOR	86,572	2.06%	86,597	25	0%
00351440	ELECTIONS	31,699	0.76%	32,338	639	2%
00451424	ASSESSOR	87,239	2.08%	87,277	38	0%
00451481	OPEN SPACE	-	0.00%	-	-	0%
00551810	HUMAN RESOURCES	41,280	0.98%	40,127	(1,153)	-3%
00651422	TREASURER	46,915	1.12%	45,907	(1,008)	-2%
00751230	CLERK	94,472	2.25%	94,549	77	0%
00851221	SUPERIOR COURT	176,787	4.21%	179,146	2,359	1%
00951240	DISTRICT COURT	125,591	2.99%	126,607	1,016	1%
01051580	PAO CHILD SUPPORT ENF	37,567	0.90%	36,260	(1,307)	-3%
010A1535	PAO ADMIN	105,182	2.51%	105,569	387	0%
01251900	SELF INS ADMIN	-	0.00%	-	-	0%
012S1900	SAFETY PROGRAM	-	0.00%	-	-	0%
01351890	INTERNAL SERVICES - ADMIN & CAPITAL	-	0.00%	-	-	0%
014A1591	PUBLIC DEFENSE	29,599	0.71%	30,161	562	100%
01551310	COUNTY ADMIN	16,743	0.40%	15,214	(1,529)	-9%
021A2110	SHERIFF ADMIN	164,567	3.92%	166,538	1,971	1%
022A2310	JAIL ADMIN	963,142	22.95%	984,873	21,731	2%
02352710	JUVENILE ADMIN	207,898	4.95%	211,154	3,256	2%
05255430	ANIMAL SHELTER	-	0.00%	38,873	38,873	100%
06056320	CORONER	51,518	1.23%	50,650	(868)	-2%
07057121	WSU EXT.	17,277	0.41%	15,599	(1,678)	-10%
<b>Total General Fund</b>		<b>2,412,260</b>	<b>57.49%</b>	<b>2,474,384</b>	<b>62,124</b>	<b>3%</b>
10152510	DEM - EMERGENCY MANAGEMENT	39,286	0.94%	38,033	(1,253)	-3%
10356520	VETERANS	-	0.00%	9,092	9,092	100%
10456210	SOCIAL SERVICES	-	0.00%	20,300	20,300	100%
10557220	LAW LIBRARY	3,635	0.09%	3,635	-	0%
10657330	SWWF INTERIM	-	0.00%	-	-	0%
10657370	SWWF	117,423	2.80%	118,245	822	100%
10752810	E911 COMMUNICATIONS	57,453	1.37%	56,772	(681)	-1%
11051221	DRUG CRT SC	30,361	0.72%	31,105	744	2%
11255360	WEED	35,708	0.85%	34,423	(1,285)	-4%
11657680	PARKS AND REC	-	0.00%	-	-	0%
11754290	ROADS MAINT O&A	394,114	9.39%	403,273	9,159	2%
11754310	ROADS ADMIN	152,569	3.64%	153,859	1,290	1%
12152410	COMM DEVELOPMENT	98,905	2.36%	98,975	70	0%
12152420	COMM DEVELOPMENT BLDG INSP	-	0.00%	-	-	0%
12155860	COMM DEVELOPMENT PLANNING	-	0.00%	-	-	0%
152A5430	ANIMAL SHELTER DONATION	37,849	0.90%	-	(37,849)	0%
19056210	PUBLIC HEALTH ADMIN	252,964	6.03%	233,558	(19,406)	-8%
19855730	TOURISM PROMOTION	47,425	1.13%	48,681	1,256	3%
30151830	CAPITAL MAINT & REPAIR	38,795	0.92%	37,543	(1,252)	-3%
401A3700	SOLID WASTE ADMIN	77,869	1.86%	77,985	116	0%
401T3700	SOLID WASTE T-STATION	-	0.00%	-	-	0%
40554680	PACKWOOD AIRPORT	1,439	0.03%	1,474	35	2%
40754680	SOUTH COUNTY AIRPORT - TOLEDO	25,171	0.60%	23,756	(1,415)	-6%
42053400	VADER WATER	5,104	0.12%	5,229	125	100%
50154860	ER&R CENTRAL SHOP	161,755	3.85%	163,918	2,163	1%
50154870	MOTOR POOL	59,464	1.42%	59,017	(447)	-1%
512P1890	RISK PDR	46,677	1.11%	45,591	(1,086)	-2%
51251900	RISK SELF INS	35,282	0.84%	33,908	(1,374)	100%
52052880	RADIO OPS	9,405	0.22%	7,555	(1,850)	-20%
54051881	IT SERVICES	55,085	1.31%	47,021	(8,064)	-15%
<b>Total Other Funds</b>		<b>1,783,738</b>	<b>42.51%</b>	<b>1,752,948</b>	<b>(30,790)</b>	<b>-2%</b>
<b>Total Rate</b>		<b>4,195,998</b>	<b>100.00%</b>	<b>4,227,332</b>	<b>31,334</b>	<b>1%</b>



## Budget Department

351 NW North Street  
Chehalis WA 98532

### 2025 Insurance Rates for Workers' Compensation, General Liability, and Unemployment Insurance (Charged by FTE on Compensable Hours)

For the year 2025, the rates for Workers' Compensation, General Liability, and Unemployment Insurance will be charged based on the number of compensable hours. The rates are applied to the appropriate job classification and are reviewed annually, with a mid-year assessment if necessary. The following outlines the rates for each insurance program:

#### 1. Workers' Compensation Rates (Charged by FTE on Compensable Hours):

For 2025, the Workers' Compensation rates are based on employee classifications. Rates are calculated as follows:

Classification	Rate per FTE	Description
5306 Low	0.116997	Low Risk
1501 High	0.674111	High Risk
6905 Law	0.463468	Law

#### Formula for Calculation:

The Workers' Compensation rate for each employee is applied based on the classification (e.g., Low, High, Law). The rate is charged for **compensable hours** by each FTE. The total cost per FTE for Workers' Compensation is calculated as:

$$\text{Workers' Comp Rate} = \text{Rate per FTE} \times \text{Compensable Hours}$$

For example:

- If an employee classified under **5306 Low** is compensated for 2,080 hours in a year, the Workers' Comp charge would be:  
 **$0.116997 \times 2,080 = \$243.14$**

## 2. General Liability Rates (Charged by FTE on Compensable Hours):

For 2025, the General Liability rates are calculated based on employee classifications. Rates are charged per FTE for the number of compensable hours. The rates are:

Classification	Rate per FTE	Description
5306 Low	0.284844	Low Risk
1501 High	2.854323	High Risk
6905 Law	2.854323	Law

### Formula for Calculation:

The General Liability rate for each employee is based on their classification. The rate is charged for **compensable hours** each FTE. The total cost per FTE for General Liability is calculated as:

$$\text{General Liability Rate} = \text{Rate per FTE} \times \text{Compensable Hours}$$

For example:

- If an employee classified under **5306 Low** is compensated for 2,080 hours, the General Liability charge would be:  
 $0.284844 \times 2,080 = \$592.85$

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## 3. Unemployment Insurance Rates (Charged by FTE on Compensated Hours):

For the year 2025, Unemployment Insurance is set at **0%**. Therefore, no charges will be applied for Unemployment Insurance for any employee, regardless of their classification or hours worked.

### Formula for Calculation:

$$\text{Unemployment Insurance Rate} = 0\% \text{ of Compensable Hours}$$

For example:

- If an employee is compensated for 2,080 hours, the Unemployment Insurance charge would be:  
 $0\% \times 2,080 = \$0$
-

**Review and Adjustment Process:**

These rates are subject to a **mid-year review** if the reserves for any of the insurance programs fall below the levels recommended by the actuary. If necessary, adjustments to the rates will be made to restore the required reserve levels. Adjustments will be communicated to departments and offices/offices and adjusted via quarterly budget amendments.

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**Summary of 2025 Rates Charged by FTE on Compensated Hours:**

Insurance Program	Classification	Rate per FTE
<b>Workers' Compensation</b>	5306 Low	0.116997
	1501 High	0.674111
	6905 Law	0.463468
<b>General Liability</b>	5306 Low	0.284844
	1501 High	2.854323
	6905 Law	2.854323
<b>Unemployment Insurance</b>	All	0%

These rates are effective for the full fiscal year 2025 and will be applied to all eligible FTEs based on the number of compensable hours.

Would it be helpful to add:

Because rates are charged on compensable hours, departments and offices will not be charged for vacant positions or hours when an employee is in Leave Without Pay (LWOP) status.

This is kind of implied by using "compensable hours", but can be added for clarification?





**Lewis County**  
**CIP 2025**

Project	Vendor Or County	Number	Estimate	Funding	Notes
Jail Elevator Upgrade	TKE Full Project Management		\$175,000.00	FUND 3450	Will be seeking State Capital money 2025
Historic Courthouse Secure Elevator	TKE Full Project Management		\$174,355.00	REET 1	Will be seeking State Capital money 2025
IT Building Reno	County Construction Crew	31-2106	\$700,000.00	REET 1	
Jail Maintenance			\$250,000.00	1/10 of 1%	
Courthouse/L&J Repairs Maint			\$225,000.00	REET 1	
Historic Masonry			\$125,000.00	REET 1	
SWWF Waterline			\$500,000.00	Grant	ARPA
SWWF Equestrian (Design)			\$200,000.00	Grant	State Capital Budget
Night by night Shelter	Valley View, W/ Assistance from Alex		\$1,500,000.00	Grant	State Capital Budget
Senior Centers Exterior	County Project Management: TJ		\$485,000.00	Grant	State Capital Budget
Health Bulding Solar	Mitlig Full Project Management		\$100,000.00	REET 1/Grant	Grant up to 85% reimbursable-if unsuccessful project delayed
Jail LED	Mitlig Full Project Management		\$100,000.00	1/10 of 1%/Grant	Grant up to 85% reimbursable-if unsuccessful project delayed
				\$4,334,355.00	

REET 1 \$1,224,355.00  
1/10 of 1% \$425,000.00



# Lewis County

## Capital Funds Policies and Procedures

Approved by the Capital Facilities Committee: 11/25/2024

## Purpose of this Policy

The purpose of this policy is to establish clear and transparent guidelines for the management, allocation, and oversight of Lewis County's capital funds and construction funds. It ensures the preservation, enhancement, and effective utilization of county assets and resources to support long-term infrastructure development, maintenance, and fiscal stability. This policy provides a framework for prioritizing projects, aligning them with strategic goals, and maintaining accountability through proper planning, funding, and public involvement.

By adhering to this policy, Lewis County aims to responsibly steward taxpayer resources, sustain essential public facilities, and plan for future capital needs while balancing fiscal

## Capital Funds

### Fund 3010 Land Acq/CRM (Unrestricted)

Created to fund capital expenditures. Traditionally known as Land Acquisition, its purpose today is to fund furniture, fixtures and equipment (FF&E) purchases and smaller capital projects not eligible for Real Estate Excise Tax (REET) or 1/10 of 1%, funding funds salaries for the Capital Facilities staff and maintenance for Senior Centers.

### Fund 3100 1/10 of 1% Sales Tax for Jail and Juvenile (Restricted)

In October 2001, Lewis County implemented a tax increase of 1/10 of 1% on taxable sales within Lewis County to fund the construction of a new Jail and Juvenile Projects. (BOCC Res. 01-356)

Uses: Funds collected can be used to finance, design, acquire, construct, equip, remodel, repair and re-equip the Lewis County Jail and Juvenile detention center.

Not allowed: The resolution specifically omits operating, maintaining and improving jails and juvenile facilities, language that was included in the authorizing RCW. (RCW 82.14.350)

### Fund 3110 REET I (Restricted)

REET I is a .25% tax on certain real estate transactions intended to provide revenue to fund capital projects identified in the County's Capital Facilities Plan.

- A. The project must meet the definitions in [RCW 82.46.010](#)
- B. The project must be on the County's CFP or CIP plan.
- C. The work must be an eligible use. If used for maintenance, additional reporting required.

## Fund 3120 REET II (Restricted)

REET II is an additional .25% tax on certain real estate transactions intended to provide revenue to fund capital projects identified in the County's Capital Facilities Plan (CFP).

- A. The project must meet the definitions in [RCW 82.46.010](#).
- B. The project must be on the County's CFP or Capital Improvement Plan (CIP)
- C. The work must be an eligible use. If used for maintenance, additional reporting is required.

## Construction Funds

Construction Funds are created on an as-needed basis to disperse funds for specific projects. Typically bond proceeds are the revenue source, although transfers from other funds may occur. Any restrictions on the use of funds would be contained in the Bond Issuance or Resolution. This is to ensure that any debt service is appropriately categorized to the appropriate servicing fund.

### Fund 3250-General Government Projects

Bond proceeds to fund acquisition, renovation, rehabilitation, and construction of projects serving the general government operations of Lewis County

### Fund 3450 Jail Construction

Bond proceeds to fund HVAC Project and other capital projects at the Lewis County Jail.

## Policy

Lewis County shall establish as a primary fiscal responsibility the preservation, maintenance and future improvement of the County's capital facilities, equipment and assets. Proper planning and implementation of sound capital policies and programs will assist the County in avoiding fiscal emergencies and unplanned capital costs in the future.

A comprehensive six-year Capital Facilities Plan (CFP) and a one-year Capital Improvement Plan (CIP) for County capital improvements will be prepared and updated as part of the annual budget process and for inclusion in the County's Comprehensive Plan.

The Board of County Commissioners will review the Capital Improvement Budget on an annual basis and establish criteria against which capital proposals should be measured. Included among the factors which will be considered for priority-ranking are the following:

- Emergencies (life safety, work stoppages).
- Projects that have a positive impact on the operating budget (reduced expenditures, increased revenues).
- Projects that are included in the one-year CIP.
- Projects that can be completed or significantly advanced during the six-year CFP.
- Projects that can be realistically accomplished during the year they are scheduled.

Except for public works capital projects (roads and utilities), the County's CFP and CIP plans shall be prepared through use of a [CFP Advisory Committee](#) for ongoing capital improvements.

Each Fund shall have a minimum fund balance determined, based on Debt service needs and future project encumbrances. A minimum of three years 'debt service should be maintained to mitigate fluctuations in revenues. Any expenditures below this minimum balance shall be approved by the BOCC.

A number of important policy considerations are the basis for the CFP Plan. These policies provide guidelines for all financial aspects of the CFP, and ultimately affect the project selection process.

### **Relationship of Long-Range Plans to the CFP:**

The CFP and CIP will be updated annually as part of the County's budget process. The BOCC may amend the CFP Plan at any time as required.

Virtually all the projects included in the CFP are based upon formal long-range plans that have been adopted by the BOCC. This ensures that the County's Capital Improvement Program, which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the BOCC as contained in the Comprehensive Plan, BOCC work goals and supporting documents. Examples of these supporting documents: Lewis County 10-

year Master Plan and the Parks and Open Space and Recreation Services Plan. There are exceptions, but they are relatively small when compared to the other major areas of expenditure noted above.

## **CFP Committee:**

The CFP Committee is a cross-departmental team that participates in the review and recommendation of the CFP projects to the County Manager for presentation to the BOCC. The Team will review proposed capital projects in regard to accurate costing (design, capital, and operating) and congruence with Board objectives, and it will prioritize projects by a set of deterministic criteria. The Capital Facilities Manager, or his/her designee, will serve as the lead for the team.

### **Establishing CFP Priorities:**

The BOCC uses the following basic CFP project prioritization and selection process:

- a. Each CFP program area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed by staff in conjunction with BOCC priorities, input from citizens and associated BOCC boards and commissions. The County has divided its CFP projects into the following program areas: Parks Capital Projects, Major Facilities Maintenance, Jail and Juvenile Capital Projects, and General Government Capital Projects.
- b. In general, the priorities should use the criteria of:
  - i. Preserving existing capital infrastructure before building new facilities.
  - ii. Reducing expenditures or increase revenue.
- c. Designated personnel within the Elected Offices and BOCC departments recommend project expenditure plans to the Budget Department. The project expenditure plans include all capital costs and any applicable maintenance and operation expenditures along with a recommended funding source.
- d. The CFP Committee evaluates the various CFP projects and selects those with the highest priority based on input from citizens, project stakeholders, appropriate advisory committees, and BOCC goals.

### **Types of Projects Included in the CFP Plan:**

The CFP will display, to the maximum extent possible, all major capital projects in which the County is involved. It is difficult to define precisely what characteristics a project should have before it is included in the CFP Plan for the public's and BOCC's review and approval. While the following criteria may be used as a general guide to distinguish among projects which should be included or excluded from the CFP Plan, there are always exceptions which require management's judgment. Therefore, the County Manager has the administrative authority to determine which projects should be included in the CFP Plan and which projects are more appropriately contained in the County's operating budget.

For purposes of the CFP Plan, a CFP project is generally defined to be any project that possesses all the following characteristics:

1. Exceeds an estimated cost of \$10,000.

2. Involves totally new physical construction, reconstruction designed to gradually and systematically replace an existing system on a piecemeal basis, replacement of a major component of an existing facility, or acquisition of land or structures.
3. Involves County funding in whole or in part, or involves no County funds but is the County's responsibility for implementing, such as a 100% grant-funded project or 100% Local Improvement District funded project; and,
4. Involves skills and construction needs beyond those needed for a general repair and maintenance project.

These should be considered general guidelines. Any project in excess of \$25,000 meeting the criteria of (2), (3) and (4) above -- or various miscellaneous improvements of a like nature whose cumulative total exceeds \$25,000 -- should be considered as part of the CFP process.

Program area managers are responsible for the cost estimates of their proposed projects, including future maintenance and operations costs related to the implementation of completed projects.

**Scoping and Costing Based on Pre-design Study:**

Developing precise project scopes, cost estimates, and schedules can be challenging for certain projects, particularly those lacking preliminary engineering or community engagement efforts. To tackle this issue, some projects are initially proposed and financed solely for preliminary engineering and planning endeavors. This funding does not encompass the creation of final plans, specifications, or estimates for acquiring rights-of-way or executing the projects. The refinement of future project costs is achieved through the pre-design study process.

**Required Project Features and Financial Responsibility:**

If a proposed project will cause a direct impact on other publicly owned facilities, an equitable shared and funded cost plan must be coordinated between the affected program areas.

**Predictability of Project Timing, Cost and Scope:**

Once a project has been approved by the BOCC in the CFP, project scheduling is a priority to maintain.

The BOCC authorizes the County Manager to administratively approve the acceleration of project schedules so long as they can be accomplished within budgeted and any allowable contingency expenditures, with the understanding that all controversial issues will be brought before the Board. All project additions or deletions must be approved by the BOCC.

**CFP Maintenance and Operating Costs:**

CFP projects, as approved by the BOCC, shall have a funding plan for maintenance and operating costs identified in the project description. These costs will be included in the County's long-term financial planning.

**Preserve Existing Capital Infrastructure Before Building New Facilities:**

The County's policy is to ensure that adequate resources are allocated to preserve the County's existing infrastructure before targeting resources toward building new facilities that also have maintenance obligations. This policy addresses the need to protect the County's historical

investment in capital facilities and to avoid embarking on a facility enhancement program which, together with the existing facilities, the County cannot afford to adequately maintain.

**New Facilities Should Be of High Quality, Low Maintenance, Least Cost:**

The intent of this policy is to guide the development and execution of the CFP Plan through an emphasis on the lowest life-cycle cost. Projects should only be built if the necessary funding to operate them is provided. Also, priority is given to new facilities that have minimal ongoing maintenance costs so as to limit the impact on both the CFP and the operating budget.

**Public Input at All Phases of Projects:**

The County is committed to public involvement. The County's long-range plans are developed through an extensive citizen involvement program.

**Basis for Project Appropriations:**

During the County's CFP Plan review, the BOCC will appropriate the full estimated project cost for all projects in the CFP Plan. Subsequent adjustments to appropriation levels for amendments to the CFP Plan may be made by the BOCC at any time.

**Balanced CFP Plan:**

The CFP Plan is a balanced six-year plan. This means that for the entire six-year period, revenues will be equal to project expenditures in the plan. It is anticipated that the plan will have more expenditures than revenues in the single years of the plan, but this imbalance will be corrected through the use of interim financing if actually needed.

Over the life of the six-year plan, however, all planned interim debt will be repaid and all plan expenditures, including interest costs on interim debt, will be repaid with identified revenues. Any project funding plan, in which debt is not retired within the current six-year plan, must have specific BOCC approval.

**Use of Debt in the CFP:**

The CFP is viewed as a long-term program that will continually address capital requirements far into the future. As such, the use of long-term debt should be minimized, allowing the County to put money into actual projects that benefit Lewis County residents and businesses rather than into interest payments to financial institutions. There may be exceptions to this policy for extraordinary circumstances, where voted or non-voted long-term debt must be issued to achieve major County goals that otherwise could not be achieved or would have to wait an unacceptably long time. Issuance of long-term debt must receive BOCC authorization.

Staff monitors CFP cash flow regularly and utilizes fund balances to minimize the amount of borrowing required. Funds borrowed for cash-flow purposes are limited to short-term obligations. Projected financing costs are included within a project in the administrative program area.

**CFP Updates and Amendments:**

The CFP will be updated at least annually. The BOCC may amend the CFP Plan at any time if a decision must be made and action must be taken before the next CFP review period. All project additions or deletions must be approved by the BOCC.

**Formalization of Monetary Agreements:**



Any agreements between the County and external jurisdictions, involving resource exchange, must be documented in writing. These documents should clearly outline the financial terms, duration, and schedule of any obligatory payments. (i.e., Joint CFP projects where the County is the lead agency, grant-funded projects, etc.). Formalization of these agreements will protect the County's interests. Program areas shall make every effort to promptly request any reimbursements that are due the County. Where revenues from outside jurisdictions are ongoing, these requests shall be made at least quarterly, unless alternative arrangements are approved by the County Manager or BOCC.

### **Applicable Project Charges:**

CFP projects should reflect all costs that can be clearly shown to be necessary and applicable. Staff charges to CFP projects will be limited to the time spent actually working on those projects and shall include an overhead factor to cover the applicable portion of that person's operating cost.

### **Capital Construction Projects and Capital Maintenance Projects**

Capital Construction projects are those projects comprising of new construction, major renovation of a building or building space involving the moving of walls, HVAC, lighting, plumbing or other items of a similar nature.

Capital Maintenance projects are those projects that repair or replace systems, components that are failing or face imminent failure due to life expectancy, mechanical failure, breakage or wear.

### **Steps in the Capital Improvement Process**

The capital improvement process is built around the following eight steps:

1. **Establishment of the administrative and policy framework for capital programming and budgeting.** The first step in implementing an effective capital improvement planning and budget process is to establish the underlying organizational and policy framework within which the process operates.
2. **Prepare inventory of existing facilities.** Each department should compile an inventory of its own physical plant. This will help to indicate the eventual need for renewal, replacement, expansion or retirement of some of the physical plant. This can be accomplished through a master plan process.
3. **Determine by reviewing the status of previously approved projects.** Prepare a report showing the status of previously approved programs. The estimated costs of these projects should be reviewed to ensure accuracy and the funding sources that would be needed to finance the completion of the project. This status review also allows the legislative body the opportunity to stay informed of projects approved in previous years.
4. **Perform financial analysis and financial programming.**

Financial analysis involves the determination of the County's financial capability for major expenditures by examining past, present and future revenue, expenditures, and municipal debt. The selection and scheduling of funding sources for these major expenditures is known as financial programming. Some of the important objectives of financial programming include:

- Smoothing out the expenditure rate
- Maintaining a preferred balance of debt service and current expenditures
- Determining debt capacity and appropriate debt service levels
- Maximizing intergovernmental aid relative to local expenditures

The intent is to come up with a level of capital expenditures, by fund, that the County can safely afford over the next several years while maintaining a minimal impact of the property tax rate and other applicable revenues.

5. **Compile and evaluate project requests.** Once the Capital Facilities Department has completed reviewing and summarizing CFP requests, the CFP Review Committee will review and prioritize each project based on the criteria contained in the Capital Project Criteria Section. The committee will develop a draft CFP and submit it to the County Manager for review. The Board of County Commissioners will then review the request, modifying and /or adopting the CFP as necessary.
6. **Adoption of the capital program and budget.** The BOCC has the final responsibility to adopt the CFP.
7. **Monitoring the CFP.** Lead departments are responsible for monitoring the actual development of a project against the approved budget to complete the project.
8. **Modifications.** Significant changes in project scope, time or costs require a CFP amendment by the BOCC.

## Procedures

### Project Requests

Project requests should be submitted using the form available on the intranet. Preferably requests should be submitted as part of the budget process. Any operating budget increases (additional staff, equipment, etc.) that have an impact on infrastructure need to have an accompanying project request to include nature of the need, estimated costs and long-term operating impacts.

In addition, submissions should show:

- Expenditure reductions or revenue increases,
- Project estimate,
- Available funding, i.e. grants, departmental operating budget,

Submitted requests will be reviewed by Facilities, IT and other affected entities for completeness and other needed information.

Once reviewed and accepted, the request shall be forwarded to the CFP Committee for review and inclusion on the project list.

The CFP Committee will make a recommendation to the County Manager and BOCC to include the project into the list of projects. Absent an overriding need the project will be placed by submission date on the list and an appropriate priority will be assigned.

## **Review**

Project request submissions will receive an initial review by the Facilities and Capital Facilities Departments to determine:

- Completeness of application
- Determine if maintenance or capital
- Increase to revenue or reduction of expenditures
- Reduction of liability or improve safety
- Aligns with policy

After initial review the project will be scheduled for CFP review.

### **CFP Review**

The CFP will review funding suggestions, fit within the Capital Plan and CIP, scheduling and priority based upon the information provided. The projects with funding available outside of the Capital Funds may receive a favorable priority and schedule based upon available resources.

A project may receive a Risk and Legal review as well.

The CFP will then make a recommendation to the BOCC.

## **Project Execution**

All approved projects or purchases \$10,000 and up shall be documented with an approved contract or PO as per Lewis County Procurement Policy. Contract changes shall be reviewed at a minimum using the Director, County Manager and BOCC model for signature authority. Major changes (over \$10,000) will need CFP and BOCC review.

## **Project Closeout**

Upon conditional acceptance a Notice of Completion shall be filed on the L&I website. This will also notify DOR and Employment Security. Upon releases from all three agencies, Retainage may be released.

## REFERENCES

### REET 1

Cities and counties that are fully planning under GMA *and* have a population of more than 5,000 must spend their REET 1 revenues on “capital projects” that are listed in the capital facilities plan (CFP) element of their comprehensive plan. [RCW 82.46.010](#)(6)(b) defines “capital projects” as:

[T]hose public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative facilities, judicial facilities, river flood control projects [...] and technology infrastructure that is integral to the capital project.

Sub-section (2)(b) also states that REET 1 funds may be spent on housing relocation assistance as defined within [RCW 59.18.440](#) and [59.18.450](#), which in summary provide assistance to low-income tenants under specific circumstances defined by statute and local ordinance.

In addition, a portion of the REET 1 proceeds may be used for the maintenance of capital facilities as described below, with additional reporting requirements.

Note that REET 1 funds may not be used for developing or updating a capital facilities plan (CFP) or capital improvement plan (CFP), but they can be used for design, engineering, surveys, etc. associated with a specific qualifying project listed in a CFP or CFP.

### REET 2

REET 2 revenues are restricted and may only be used for financing “capital projects” specified in the capital facilities plan element of the County’s comprehensive land use plan. [RCW 82.46.035](#)(5) defines “capital project” as:

(a) Planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm, and sanitary sewer systems;

(b) Planning, construction, reconstruction, repair, rehabilitation, or improvement of parks; and

(c) Until January 1, 2026, planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of facilities for those experiencing homelessness and affordable housing projects.

However, the use of funds for affordable housing and homelessness in subsection (5)(c) is subject to certain limitations described below.

Note that the definition of “capital project” for REET 2 is more restrictive than it is in the REET 1 statute. REET 2 funds are more specifically directed to infrastructure and parks capital projects. (However, note that park lands “acquisition” is not an allowed use for REET 2). REET 2 omits public facilities such as law enforcement, fire protection, libraries, administration, and courts that were listed within the REET 1 statute.

However, REET 2 funds *may* be used for REET 1 projects, as well as REET 2 maintenance, subject to certain limitations.

REET 2 funds may not be used for developing or updating a capital facilities plan (CFP) or capital improvement plan (CFP), but they can be used for design, engineering, surveys, etc. associated with a specific qualifying project listed in a CFP or CFP.

### **1/10 of 1% for Jail and Juvenile**

This tax is authorized under RCW 82.14.350 which states:

(1) A county legislative authority in a county with a population of less than one million may submit an authorizing proposition to the county voters, and if the proposition is approved by a majority of persons voting, fix and impose a sales and use tax in accordance with the terms of this chapter for the purposes designated in subsection (3) of this section.

(2) The tax authorized in this section shall be in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the state under chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the county. The rate of tax shall equal one tenth of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax.

(3) Moneys received from any tax imposed under this section shall be used solely for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of juvenile detention facilities and jails.

(4) Counties are authorized to develop joint ventures to co-locate juvenile detention facilities and to Co-locate jails.

[1995 2nd sp.s. c 10 § 1.]

While the RCW allows the money collected to be used for operational costs, the Lewis County ordinance implementing the tax specifically omits operational uses.

### **Using REET 1 and REET 2 for Maintenance**

Cities, towns, and counties may use a portion of their REET 1 and REET 2 funds for capital project maintenance, subject to limitations and reporting requirements as described below. Some REET 2 funds may also be used to fund REET 1 projects, subject to the same conditions and reporting.

The definition of "maintenance" is the same for both REET 1 ([RCW 82.46.015](#)) and REET 2 ([RCW 82.46.037](#)):

For purposes of this section, “maintenance” means the use of funds for labor and materials that will preserve, prevent the decline of, or extend the useful life of a capital project.

“Maintenance” *does not include labor or material costs for routine operations of a capital project* [emphasis added].

### **Using REET 1 for Maintenance**

Any city, town, or county, regardless of its population or whether it fully plans under GMA, may use up to \$100,000 or 25% of its available REET 1 funds – whichever is greater, but not to exceed \$1 million per year – for the maintenance of REET 1 capital projects ([RCW 82.46.015](#)). The definition of capital projects is the same as in [RCW 82.46.010\(6\)\(b\)](#).

### **Using REET 2 for Maintenance and REET 1 Projects**

Similarly, any city, town, or county that is fully planning under GMA may use up to \$100,000 or 25% of its available REET 2 funds – whichever is greater, but not to exceed \$1 million per year – for the following purposes ([RCW 82.46.037](#)):

- The maintenance of REET 2 capital projects, as defined in [RCW 82.46.035\(5\)](#).
- Planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, improvement, or maintenance of REET 1 capital projects that are not also included within the REET 2 definition of capital projects.

### **Reporting Requirements**

To use REET 1 and/or REET 2 funds for maintenance, the city or county must fulfill additional reporting requirements defined within [RCW 82.46.015](#) (REET 1) and [RCW 82.46.037](#) (REET 2), including preparing and adopting a written report that includes:

- Information necessary to demonstrate that the county has, or will have, adequate funding from all sources to pay for all capital projects identified in its capital facilities plan;
- How revenues collected under REET 1 and/or REET 2 have been used during the prior two-year period;
- How revenues collected under REET 1 and/or REET 2 will be used for the succeeding two-year period; and
- What percentage of funds for capital projects is attributed to REET 1 and/or REET 2 revenues compared to all other sources of capital project funding.

This report must be adopted as part of the public budget process. Additionally, the local government must declare that it has not enacted any requirement on the listing or sale of real property; or any requirement on landlords, at the time of executing a lease, to perform or provide physical improvements or modifications to real property or fixtures, except if necessary to address an immediate threat to health or safety; unless the requirement is specifically authorized by other state and federal laws.

### **CFP Committee**

The Capital Facilities Committee is a BOCC advisory work group tasked with developing and monitoring the Capital Planning process for the County. The group works to develop the County’s Capital Facilities Plan to identify facility needs, projects to meet those needs, and develop a project plan to guide those needs within the financial and business goals of County government.

The CFP members provide input as it relates to their respective areas of expertise and as outlined below:

County Manager provides general oversight, updates to the BOCC, and guidance to the CFP to ensure strategic initiatives are being included and followed.

Capital Facilities Manager leads the CFP meetings and provides project guidance, progress updates, plan updates, budget status, and financial analysis.

County Auditor - Chief Accountant, provides financial oversight, information and guidance on accounting standards.

County Treasurer provides guidance, information and oversight of revenues and funding, including bonding, loans, etc.

Budget Administrator provides Budgeting guidance, budgeting information and support for projects.

IT Director provides coordination of technology infrastructure to support plan projects and provides technology related information.

Facilities Administrator provides Facilities coordination for project support, identifies Capital Maintenance Projects, and administers in-house project work.

The committee will invite other Department Directors and Elected Officials to assist with developing County plans and project scopes as needed, and as related to their respective areas.

### **Process**

The CFP meets every month to discuss and monitor projects and timelines, to review project budgets and identify areas to focus on in the management of the process. The group may discuss and recommend policies and changes to processes to ensure strict financial oversight and transparency.

The group will review funds, budgets, revenues, and expenditures to ensure compliance with plans, budgets, and effectiveness of the capital plan.

To ensure projects are within the scope of capital fund limits and budgets, department heads may be asked to submit requests to the CFP for discussion and review.