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

ADOPT THE ANNUAL BUDGET OF LEWIS COUNTY FOR THE CALENDAR YEAR OF 2026

**RESOLUTION 25-341** 

**WHEREAS,** the Lewis County Board of County Commissioners (BOCC) met in regular session on the first Monday in December 2025, pursuant to public notice as provided by law, for the purpose of adopting the budget for the year 2026, compiled on 2025 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 2026 annual budget for Lewis County.

**NOW THEREFORE BE IT RESOLVED** that the annual budget of Lewis County for the calendar year of 2026 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.
- 4. The 2026 rates for workers' compensation, general liability, and unemployment are attached as reference.
- 5. The BOCC hereby directs the County Treasurer to distribute 2.5% of Sales and Uses Tax collections from the General Fund to be allocated for capital projects and transferred to Fund 3010 monthly for year 2026 and future years until the BOCC directs otherwise.
- 6. The BOCC hereby directs the County Treasurer to distribute 1% of Sales and Uses Tax collections from the General Fund to be allocated for capital projects and transferred to Fund 3350 monthly for year 2026 and future years until the BOCC directs otherwise.

Done in open session this 1st day of December 2025.

APPROVED AS TO FORM:	BOARD OF COUNTY COMMISSIONERS
Jonathan Meyer, Prosecuting Attorney	LEWIS COUNTY, WASHINGTON
By Deputy Pros. Attorney	Scott J. Brummer. Chair

ATTEST:	Lindsey R. Pollock, DVM, Vice Chair