

ATTACHMENT A

The 2026 final budget for revenues and expenditures for all funds of the County is adopted as provided below.

General Fund Revenues & Expenditures:

| | |
|--|-------------------|
| Estimated Beginning Fund Balance General Fund | 15,686,919 |
|--|-------------------|

| General Fund Revenues | Prelim Revenues | Final Revenue | Change Prelim to Final |
|--|-------------------|-------------------|------------------------|
| Taxes (31X) | 29,429,028 | 29,597,229 | 168,01 |
| Licenses & Permits (32X) | 104,620 | 104,620 | - |
| Intergovernmental Revenues (33X) | 7,072,798 | 7,072,798 | - |
| Charges for Goods & Services (34X) | 2,796,966 | 2,816,616 | 19,650 |
| Fines & Forfeits (35X) | 1,640,660 | 1,660,660 | 20,000 |
| Miscellaneous (Inv. Interest Revenue (36X) | 4,887,730 | 4,891,490 | 3,760 |
| DNR Forest Trust Lands | 900,000 | 900,000 | - |
| Transfer in Traffic Policing | 1,493,831 | 1,493,831 | - |
| Transfer in Jail (SS) | - | - | - |
| Transfer in Animal Shelter Donations | 109,235 | 143,429 | 34,194 |
| | 48,434,868 | 48,680,673 | 245,805 |

| | |
|---|-------------------|
| Total General Fund Estimated Revenues and Estimated Beginning Fund Balance | 64,367,592 |
|---|-------------------|

| General Fund Operating Transfers Out | Prelim. Transfers | Final Transfers | Change Prelim. to Final |
|--------------------------------------|-------------------|------------------|-------------------------|
| Emergency Management | 319,820 | 319,820 | - |
| Law Library | 7,000 | 7,000 | - |
| SWW Fair | 175,333 | 175,333 | - |
| Community Development | 513,578 | 513,578 | - |
| Chehalis River Basin Sub-Zone Dist. | 70,879 | 70,879 | - |
| Dispute Resolution | 2,000 | 2,000 | - |
| Public Health | 255,000 | 260,000 | 5,000 |
| Solid Waste | 147,600 | 147,600 | - |
| Packwood Airport | 66,424 | 66,424 | - |
| South County Airport | 184,332 | 184,332 | - |
| Middle Fork Water/Sewer Utility | - | 150,000 | 150,000 |
| Vader Water Utility | - | 186,970 | 186,970 |
| Total General Fund Transfers | 1,741,966 | 2,083,936 | 341,970 |

ATTACHMENT A

| General Fund Department Expenditures | Prelim. Expenditures | Final Expenditures | Change Prelim. to Final |
|---|-------------------------|-----------------------|----------------------------|
| Commissioners | 1,235,954 | 1,276,689 | 40,735.00 |
| Auditor | 1,740,869 | 1,786,161 | 45,292.00 |
| Auditor - Elections | 672,312 | 661,303 | (11,009.00) |
| Assessor | 2,401,615 | 2,757,982 | 356,367.00 |
| Human Resources | 619,810 | 652,182 | 32,372.00 |
| Treasurer | 1,025,696 | 1,196,620 | 170,923.53 |
| Clerk | 1,559,730 | 1,495,371 | (64,358.73) |
| Superior Court | 2,162,075 | 2,215,192 | 53,117.15 |
| District Court | 2,383,073 | 2,455,454 | 72,381.38 |
| Prosecuting Attorney | 4,218,280 | 4,136,418 | (81,862.00) |
| Self-Insurance | - | - | - |
| Central Services | - | - | - |
| Public Defense/Trial Ct Imp. | 2,395,200 | 2,616,792 | 221,592.41 |
| County Administration | 389,648 | 399,163 | 9,515.00 |
| Court Security | 148,911 | 202,983 | 54,072.00 |
| Blake Decision | - | - | - |
| Civil Service | 21,024 | 21,024 | - |
| Sheriff | 10,580,115 | 10,794,684 | 214,569.00 |
| Jail | 10,740,186 | 11,171,170 | 430,984.00 |
| Juvenile | 4,635,108 | 4,898,390 | 263,282.00 |
| Air Pollution Control | 32,402 | 32,402 | - |
| Animal Shelter | 591,663 | 632,160 | 40,497.00 |
| Boundary Review Board | 3,000 | 1,750 | (1,250.00) |
| Senior Facilities | 100,000 | 100,000 | - |
| Coroner | 946,824 | 1,001,779 | 54,955.00 |
| WSU Extension | 185,521 | 188,846 | 3,325.00 |
| Board of Equalization | 13,471 | 13,471 | - |
| Disability Board | - | - | - |
| State Examiner | 123,800 | 123,800 | - |
| WACO/WASC | 35,780 | 35,780 | - |
| Cost Allocation Plan-Indirect Rate | -2,452,389 | -2,452,389 | - |
| Total General Fund Department Expenditures | 46,509,678 | 48,415,177 | 1,905,500 |

Total General Fund Expenditures

50,499,113

Estimated Ending Fund Balance

13,868,479

**Total General Fund Expenditures and Estimated
Ending Fund Balance**

64,367,592

ATTACHMENT A

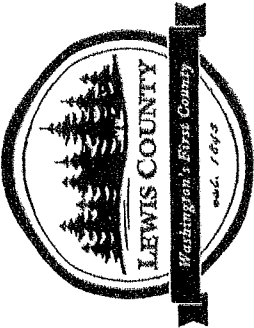
Other Fund Revenues & Expenditures:

| Fund # | Other Funds | Prelim. Revenue | Final Revenues | Prelim. Expenditures | Final Expenditures |
|--------|---|--------------------|-------------------|-------------------------|-----------------------|
| 1010 | Emergency Management | 550,805 | 550,805 | 477,578 | 478,407 |
| 1030 | Veterans Relief | 385,023 | 450,604 | 440,052 | 419,942 |
| 1040 | Social Services | 5,637,414 | 7,125,720 | 4,617,623 | 4,715,983 |
| 1050 | Law Library | 39,000 | 39,000 | 38,135 | 38,123 |
| 1060 | SWW Fair | 1,689,200 | 1,714,200 | 1,681,890 | 1,719,791 |
| 1070 | Communications E911 | 5,534,351 | 5,470,996 | 3,957,283 | 4,118,455 |
| 1080 | Treasurer's O & M | 92,500 | 92,500 | 186,928 | 187,849 |
| 1090 | Drug Control | - | - | 25,000 | 25,000 |
| 1100 | CD-MH-TC Sales Tax | 4,586,275 | 4,586,275 | 4,288,928 | 4,431,335 |
| 1110 | Treasurer Investment | 80,000 | 80,000 | 62,933 | 64,356 |
| 1120 | Noxious Weed Control Services | 421,500 | 421,500 | 464,768 | 501,607 |
| 1130 | Self-Insurance Reserve | - | - | - | - |
| 1160 | Parks and Recreation | - | - | - | - |
| 1170 | Roads | 48,422,319 | 48,146,087 | 53,240,346 | 53,154,542 |
| 1210 | Community Development | 3,969,364 | 3,000,000 | 2,826,376 | 2,868,370 |
| 1220 | Chehalis River Basin Flood Authority | 363,674 | 363,674 | 362,710 | 355,659 |
| 1250 | Chehalis River Basin Sub Zone Dist. | 95,629 | 95,629 | 95,629 | 95,629 |
| 1260 | Cowlitz River Basin Sub Zone | 154,100 | 154,100 | 154,100 | 154,100 |
| 1280 | Paths & Trails | 20,000 | 20,000 | 178,000 | 178,000 |
| 1300 | Distressed Counties | 2,210,000 | 2,210,000 | 2,000,000 | 2,240,000 |
| 1320 | E-Reef Technology | 16,500 | 16,500 | - | - |
| 1370 | Crime Victim Witness | 120,000 | 120,000 | 230,128 | 232,134 |
| 1380 | Dispute Resolution | 15,300 | 15,300 | 13,800 | 13,800 |
| 1400 | CDBG Grant | 1,725,820 | 1,725,820 | 1,725,820 | 1,725,820 |
| 1410 | COVID-19 Response | - | - | - | - |
| 1420 | American Rescue Plan | 323,956 | 1,046,262 | 324,344 | 1,046,644 |
| 1450 | Dispute Resolution Center | 15,800 | 15,800 | 13,800 | 13,800 |
| 1470 | Dispute Resolution Court Facilitator | 9,620 | 9,620 | 9,620 | 9,620 |
| 1500 | Grant Award | 22,500 | 22,500 | 42,353 | 41,986 |
| 1152 | Animal Shelter Donations | 21,075 | 21,075 | 121,431 | 155,624 |
| 1580 | Election Reserve | 104,000 | 104,000 | 104,934 | 104,934 |
| 1590 | Auditor's O & M | 104,600 | 104,600 | 89,842 | 89,666 |
| 1600 | Criminal Drug Investigation Trust | 10,000 | 10,000 | 100,000 | 100,000 |
| 1610 | PAO Drug Enforcement | - | - | 30,000 | 30,000 |
| 1900 | Public Health | 3,435,297 | 3,247,112 | 3,435,297 | 3,277,495 |
| 1910 | Foundation of Public Health Services | 1,261,164 | 1,418,852 | 1,261,164 | 1,418,852 |
| 1980 | Tourism Promotion | 1,087,000 | 1,178,561 | 1,000,000 | 1,066,537 |
| 2120 | 2012 Debt Service | 737,450 | 737,450 | 737,450 | 737,450 |
| 2210 | 2021 Debt Service | 606,900 | 606,901 | 606,901 | 606,901 |
| 2230 | 2023 Debt Service | 723,988 | 723,990 | 723,990 | 723,990 |
| 3010 | Capital Maintenance and Repair | 1,732,167 | 2,499,264 | 1,243,018 | 1,206,650 |
| 3100 | Capital Facilities Plan | 1,800,200 | 1,800,200 | 2,619,688 | 3,521,335 |
| 3110 | REET I | 1,000,000 | 1,000,000 | 1,285,001 | 2,200,569 |
| 3120 | REET II | 1,000,000 | 1,000,000 | 1,723,890 | 1,862,833 |
| 3250 | General Government Capital Construction | - | - | 224,438 | 224,079 |
| 3300 | Communications Building and Infrastructure (E911) | - | 996,250 | - | 2,600,002 |
| 3350 | Technology Replacement | - | 112,903 | 741,397 | 780,763 |
| 3400 | Broadband | - | - | - | - |
| 3450 | Jail Capital Improvement | 571,200 | - | 4,657 | 673,381 |
| 3500 | Shelter Capital Fund | - | 90,000 | - | 90,000 |
| 4010 | Solid Waste | 4,473,020 | 4,547,726 | 4,325,419 | 4,459,284 |

ATTACHMENT A

| | | | | | |
|------|---------------------------------|--------------------|--------------------|--------------------|--------------------|
| 4020 | Solid Waste Capital Reserve | 360,469 | 360,469 | - | - |
| 4050 | Packwood Airport | 1,157,534 | 1,157,534 | 1,254,205 | 1,255,587 |
| 4070 | South County Airport | 1,150,032 | 981,032 | 1,054,252 | 1,053,602 |
| 4100 | Middle Fork Utility | 206,600 | 607,800 | 500,579 | 603,994 |
| 4150 | Solid Waste Disposal Dist. #1 | 11,202,850 | 11,202,850 | 10,720,248 | 10,794,954 |
| 4200 | Vader Water Utility | 454,999 | 662,969 | 1,103,491 | 690,819 |
| 5010 | ER&R | 6,790,276 | 6,869,776 | 7,233,518 | 7,314,705 |
| 5060 | Pits & Quarries | 462,000 | 462,000 | 420,000 | 420,000 |
| 5070 | Facilities | 4,025,198 | 5,016,081 | 4,904,907 | 5,076,909 |
| 5100 | County Insurance- Workers Comp. | 771,645 | 831,668 | 750,523 | 751,481 |
| 5120 | Risk Mgmt. General Liability | 2,778,940 | 4,258,593 | 3,154,836 | 4,057,317 |
| 5140 | Risk Mgmt. Unemployment | - | - | 170,378 | 170,378 |
| 5160 | Risk Mgmt. LEOFF 1 | 255,000 | 255,000 | 100,000 | 100,000 |
| 5200 | Radio Services | - | - | - | - |
| 5400 | Information Technology | 3,456,553 | 3,331,498 | 3,327,772 | 3,193,023 |
| | Total Other Funds | 128,240,804 | 133,689,046 | 132,501,367 | 140,244,066 |

| | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Total 2026 Budget All Funds | 176,675,672 | 182,369,719 | 180,753,011 | 190,743,180 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|



Lewis County
2026 Capital Improvement Plan

ATTACHMENT B

| | Original Estimate | CAPITAL MAINTENANCE FUND 3010 | 1/40th% JAIL & JUV TAX FUND 3100 | REFT1 FUND 3110 | REFT2 FUND 3120 | GEN GOVT BOND FUND 3250 | JAIL/JUV BOND FUND 3450 | ANIMAL SHELTER FUND 1520 |
|--|-------------------|----------------------------------|-------------------------------------|--------------------|--------------------|----------------------------|----------------------------|-----------------------------|
| Parks Capital Projects/Improvement | 50,000 | | | | | | | |
| Juvenile Capital Repair and Equipment | 125,000 | | 125,000 | | | | | |
| Courthouse Capital Maintenance | 200,000 | 50,000 | | 150,000 | | | | |
| Senior Center Maintenance | 20,000 | 20,000 | | | | | | |
| Jail Capital Repair and Equipment | 100,000 | | 100,000 | | | | | |
| L&J Capital Maintenance | 150,000 | 50,000 | | 100,000 | | | | |
| Jail Camera Addition & Fiber Upgrade | 125,000 | | 125,000 | | | | | |
| Historic Courthouse Restoration* | 350,000 | | | 350,000 | | 149,537 | | |
| L&J Boiler Replacement | 250,000 | | | 100,463 | | | | |
| Museum Roof and Truck Point* | 187,000 | 187,000 | | | | | | |
| IT Building Construction | 1,200,000 | | | 1,200,000 | | | | |
| 4-H Barn Improvements* | 780,000 | 780,000 | | | | | | |
| Public Health HVAC | 50,000 | | | | 50,000 | | | |
| L&J Flooring (2nd Floor) | 400,000 | | | | 400,000 | | 673,381 | |
| Jail Roof Replacement | 2,500,000 | | 1,826,619 | | | | | |
| Parking Improvements | 500,000 | | | | 500,000 | | | |
| Animal Shelter | 50,000 | | | | | | | |
| SWW Fair Drain and Resurfacing | 1,000,000 | | | 300,000 | 1,000,000 | | | |
| Historic Courthouse Fire Alarm System* | 300,000 | | | | | | | |
| Campus Fiber Upgrade | 57,806 | | | | | 57,806 | | |
| Total | 8,394,806 | 1,087,000 | 2,176,619 | 2,200,463 | 2,000,000 | 207,343 | 673,381 | 50,000 |

* Indicates projects that are fully or partially grant-funded.

ATTACHMENT C

Capital Funds Policies and Procedures

Capital Funds

Fund 3010 Land Ac/CRM (Unrestricted)

Created to fund capital expenditures. Traditionally known as Land Acquisition, its purpose today is to fund FF&E purchases and smaller capital projects not eligible for REET or 1/10 of 1% funding. It also 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 (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 CFP plan
- C. The work must be an eligible use.

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.

- A. The project must meet the definitions in RCW 82.46.010
- B. The project must be on the County's CFP or CFP plan
- C. The work must be an eligible use.

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.

ATTACHMENT C

Capital Budget Timeline

This timeline outlines the key phases, tasks, and deadlines for planning and budgeting capital projects for future years.

Key Dates:

- **End of May** : Audit Capital Project List Completion
- **3rd Wednesday of June**: CFP Meeting
- **3rd Wednesday of July**: CFP Meeting
- **3rd Wednesday in August**: CFP Meeting
- **End of August**: Prelim Budget Due

Phase 1: Foundation & Initial Assessment (Now – Second week of June)

Goal: Complete initial project review and prepare for the first strategic capital meeting.

- **Audit Capital Project List**
 - **Timeline:** Now – End of May
 - **Description:** Thoroughly review and validate the existing list of potential capital projects. Remove obsolete or unfeasible projects, update project statuses, and ensure data accuracy.
 - **Responsibility:** Matt Patana, Alex Murray
- **Complete CFP (Capital Funding Proposal/Plan) Worksheet - Initial Draft**
 - **Timeline:** First Week of June
 - **Description:** For projects on the Capital Project list begin filling out CFP worksheets. This includes preliminary scope, justification, estimated lifecycle, and potential benefits. Focus on gathering available information.
 - **Responsibility:** Rudy Rodriguez, Matt Patana

ATTACHMENT C

- **Prepare for June Capital Meeting**

- **Timeline:** Second Week of June
- **Description:** Consolidate findings from the audit and initial CFP worksheets. Prepare a summary outlining the current state of the project list, budget process/timeline, and other key discussion points for the upcoming meeting.
- **Responsibility:** Matt Patana, Rudy Rodriguez

Phase 2: Strategic Discussion & Prioritization (June - July)

Goal: Discuss the overall process with the Capital Team, present initial findings, and establish a preliminary list of priority projects for the following year.

- **MILESTONE: Second Week of June - Capital Team Meeting #1**

- **Agenda Item 1: Discuss Capital Budget Process:** Review the proposed timeline, roles, responsibilities, and decision-making framework for the 2026 capital budget.
- **Agenda Item 2: Present Audited Project List & Initial CFP Insights:** Share the outcome of the project list audit and key takeaways from the preliminary CFP worksheet completion.
- **Agenda Item 3: Initial Brainstorming & Guidance on Priorities:** Facilitate a discussion to gather initial input and direction from the Capital Team on potential priority areas or specific projects for following year.

- **Establish List of Priority Projects for the following year**

- **Timeline:** End of June
- **Description:** Based on the audit, CFP worksheets, and feedback from the June 11th meeting, develop a draft list of high-priority capital projects for 2026.
- **Responsibility:** Matt Patana, Alex Murray

- **Create Estimates for Priority Projects (Preliminary)**

- **Timeline:** Second week of July
- **Description:** For the draft list of priority projects, develop preliminary cost estimates. This may involve high-level vendor inquiries, historical data analysis, and/or Software (RS Means/Brightly)

ATTACHMENT C

- **Responsibility:** Matt Patana, Alex Murray
- **Establish Timelines for Projects (Preliminary Draft)**
 - **Timeline:** End of July
 - **Description:** For each priority project, outline a high-level preliminary timeline, including key phases (e.g., design, procurement, construction, implementation) and estimated durations.
 - **Responsibility:** Matt Patana, Rudy Rodriguez
- **Prepare for July Capital Meeting**
 - **Timeline:** First week of July through Day before July meeting
 - **Description:** Compile the draft list of priority projects, their preliminary estimates, and draft timelines into a presentation or report for the Capital Team.
 - **Responsibility:** Matt Patana, Rudy Rodriguez

Phase 3: Detailed Planning, Funding & Refinement (July - Second week of August)

Goal: Refine project details, identify funding, and prepare for final project selection.

- **MILESTONE: 3rd Wednesday of July- Capital Team Meeting #2**
 - **Agenda Item 1: Review Draft Priority Project List, Estimates & Timelines:**
Present the refined list of priority projects along with their preliminary cost estimates and timelines. Solicit feedback for further refinement.
 - **Agenda Item 2: Discuss & Refine Prioritization Criteria:** Confirm or adjust the criteria used for prioritizing projects.
 - **Agenda Item 3: Initial Discussion on Funding Sources:** Begin exploring potential funding sources for the shortlisted projects (e.g., grants, bonds, operational funds, reserves).
- **Refine Estimates for Priority Projects**
 - **Timeline:** Day after July Meeting – Second week of July
 - **Description:** Based on feedback from the July meeting and further research (e.g., obtaining indicative quotes), refine the cost estimates for the priority projects to a greater level of detail and accuracy.

ATTACHMENT C

- **Responsibility:** Matt Patana, Alex Murray
- **Refine Timelines for Projects (Final)**
 - **Timeline:** Completed by End of July
 - **Description:** Develop more detailed and realistic timelines for each priority project, including key milestones, dependencies, and resource considerations.
 - **Responsibility:** Matt Patana, Alex Murray
- **Identify Funding Sources and Provide Recommendations**
 - **Timeline:** Completed by End of July
 - **Description:** Conduct a thorough analysis of potential funding sources for each priority project. Develop clear recommendations, including potential pros and cons of each option, and any application requirements or deadlines for external funding.
 - **Responsibility:** Matt Patana, Rudy Rodriguez
- **Prepare Full Proposals for Shortlisted Projects**
 - **Timeline:** 3rd week of August
 - **Description:** Compile comprehensive proposals for the projects expected to be presented for final selection. Each proposal should include: detailed scope, justification, refined cost estimate, detailed timeline, proposed funding source(s), risk assessment, and expected outcomes/benefits.
 - **Responsibility:** Matt Patana, Alex Murray
- **Prepare for August Capital Meeting**
 - **Timeline:** First two weeks of August
 - **Description:** Finalize presentations and supporting documentation for the project proposals to be reviewed by the Capital Team.
 - **Responsibility:** Matt Patana, Rudy Rodriguez

ATTACHMENT C

Phase 4: Final Selection & Budget Finalization (August)

Goal: Select projects for the 2026 budget and finalize all associated documentation.

- **MILESTONE: First week of August - Capital Team Meeting #3**
 - **Agenda Item 1: Presentation & Review of Final Project Proposals:** Present the detailed proposals for the shortlisted capital projects.
 - **Agenda Item 2: Select Proposals for the following Year** Capital Team makes the final decisions on which projects will be included in the capital budget.
 - **Agenda Item 3: Discuss and Confirm Capital Payroll Implications:** Review and finalize any capital-related payroll adjustments or allocations based on the selected projects.
- **Finalize Capital Payroll**
 - **Timeline:** August
 - **Description:** Implement any necessary adjustments to payroll systems or budgets based on the decisions from the August 13th meeting.
 - **Responsibility:** Rudy Rodriguez, Jared Larson (Support)
- **Compile Final Capital Budget Documentation**
 - **Timeline:** August
 - **Description:** Consolidate all information for the approved 2026 capital projects into the official adoption format. Ensure all supporting documentation is complete and accurate.
 - **Responsibility:** Matt Patana, Rudy Rodriguez
- **DEADLINE: End of August - Finalize Capital Budget**
 - **Description:** Submit the finalized Capital Budget.

ATTACHMENT C

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.

ATTACHMENT C

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 6-year Capital Facilities Plan (CFP) and a 1-year Capital Improvement Plan (CFP) 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 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:

Projects which have a positive impact on the operating budget (reduced expenditures, increased revenues).

Projects which are programmed in the One Year Capital Improvement Plan.

Projects which can be completed or significantly advanced during the 6-year CFP Plan.

Projects which can be realistically accomplished during the year they are scheduled.

Except for public works capital projects (roads and utilities), the County's CFP and CFP 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 3 years debt service shall be maintained. Any expenditures below this minimum balance shall be approved by the BOCC.

A number of important policy considerations are the basis for the Capital Facilities Program (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 CFP 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:

ATTACHMENT C

The CFP Committee is a cross-departmental team which participates in the review and recommendation of the CFP program 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), congruence with Board objectives, and 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 and input from citizens, associated BOCC boards and commissions. The BOCC 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. Preserve existing capital infrastructure before building new facilities,
 - ii. Project should reduce expenditures or increase revenue,
- c. Designated personnel within 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 Coordination Team 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 Plan 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.

ATTACHMENT C

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:

For some projects it is difficult to develop accurate project scopes, cost estimates, and schedules on which no preliminary engineering or community contact work has been done. To address this problem, some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, and estimates to purchase rights-of-way or to construct the projects. Future project costs are refined 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 projects 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 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 upon both the CFP and the operating budget.

ATTACHMENT C

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 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 provided for 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 Plan Update and Amendment:

The CFP Plan 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:

All agreements between the County and outside jurisdictions, where resources are exchanged shall be in writing specifying the financial terms of the agreement, the length of the agreement, and the timing of any required 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.

ATTACHMENT C

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.

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 governmental unit 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 which 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 financial capability for major expenditures by examining past, present and future revenue, expenditures, and municipal debt. The selection and scheduling of funding sources of these major expenditures is known as financial programming. Some of the important objectives of financial programming include:
 - Smoothing out the tax rate
 - Maintaining a preferred balance of debt service and current expenditures
 - Determination of 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, which 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 the CFP requests, the CFP Review Committee will review and prioritize each project based on the criteria contained in the Capital Project Criteria Section. A draft CFP is then developed and submitted to the County Manager for review. The Board of County Commissioners then reviews, modifies and adopts the CFP.

ATTACHMENT C

6. **Adoption of the capital program and budget.** The BOCC, which has been involved in the CFP process from the beginning by establishing policy guidelines under which the CFP was developed, 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 requires a CFP amendment by the BOCC.

ATTACHMENT C

REFERENCES

REET 1

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.

ATTACHMENT C

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.

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.

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.

ATTACHMENT C

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.



Budget Department

351 NW North Street
Chehalis WA 98532

2026 Insurance Rates for Workers' Compensation, General Liability, and Unemployment Insurance (Charged by FTE on Compensable Hours)

For the year 2026, 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 2026, the Workers' Compensation rates are based on employee classifications. Rates are calculated as follows:

| Classification | Rate per FTE | Description |
|----------------|--------------|-------------|
| 5306 Low | 0.198895 | Low Risk |
| 1501 High | 1.145989 | High Risk |
| 6905 Law | 1.686400 | 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:

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

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

For 2026, 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 | 0.600450 | Low Risk |

| Classification | Rate per FTE | Description |
|----------------|--------------|-------------|
| 1501 High | 6.016912 | High Risk |
| 6905 Law | 6.016912 | Law |

Formula for Calculation:

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

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

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

For the year 2026, 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.

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 adjusted via quarterly budget amendments.

These rates are effective for the full fiscal year 2026 and will be applied to all eligible FTEs based on the number of compensable hours.

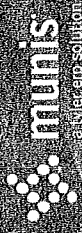
Because rates are charged on compensable hours, departments and offices will not be charged for vacant positions or hours when an employee is in Leave Without Pay (LWOP) status.

| FUND/ DEPT # | ORG | DEPARTMENT NAME | FACILITIES - 595010 (includes Mailroom) | POSTAGE - 592011 Direct Costs Expenses (refer to prior year activity) | IT M&S - 591010 | IT ER&R - 595020 | Motorpool - 595030 | Central Shop - 595040 | Radio Services - 591020 |
|-----------------|----------|-----------------------------------|--|---|-----------------|------------------|--------------------|-----------------------|-------------------------|
| 1010 | 10152510 | DEM - EMERGENCY MANAGEMENT | 27,357 | 22 | 25,108 | 1,970 | 11,628 | - | 2,407 |
| 1010 | 10152560 | DEM - EMP'G | - | - | 1,935 | 445 | - | - | - |
| 1030 | 10356520 | VETERANS | 20,287 | - | 4,551 | 560 | - | - | - |
| 1040 | 10456216 | SOCIAL SERVICES | 43,140 | 165 | 20,136 | 3,330 | - | - | - |
| 1040 | 10456800 | SOCIAL SERVICES DISABILITIES SVCS | - | 80 | - | - | - | - | - |
| 1050 | 10557220 | LAW LIBRARY | 3,635 | - | 1,935 | 800 | - | - | - |
| 1060 | 10657370 | SWWIF | 619,093 | 715 | 41,009 | 3,010 | 12,000 | 22,128 | - |
| 1070 | 10752810 | E911 COMMUNICATIONS | 130,490 | 116 | 185,041 | 66,010 | - | - | - |
| 1070 | 10752880 | RADIO OPS | 8,488 | 37 | 5,804 | 1,980 | 35,232 | - | - |
| 1080 | 10851422 | TREASURER O&M | - | 4,925 | - | 495 | - | - | - |
| 1100 | 11051221 | DRUG CRT SC | 1,050 | 24 | 14,772 | 1,915 | 10,608 | - | - |
| 1100 | 11051230 | ITA CLERK | - | - | 1,572 | - | - | - | - |
| 1100 | 11011221 | ITA COM SUPERIOR COURT | - | - | 94 | - | - | - | - |
| 1100 | 11011535 | ITA PAO | - | - | 2,461 | - | - | - | - |
| 1120 | 11255360 | WEED | 22,559 | 967 | 19,037 | 2,430 | 21,900 | - | - |
| 1170 | 11754290 | ROADS MAINT O&A | 198,173 | 1,252 | 119,774 | 10,200 | 740,544 | 4,085,880 | 81,593 |
| 1170 | 11754310 | ROADS ADMIN | 218,595 | 552 | 97,623 | 8,735 | - | - | - |
| 1170 | 11754420 | ROADS ENGINEERING | - | 2,176 | - | - | - | - | - |
| 1170 | 11754490 | ROADS ENG O&A | - | - | 104,064 | 21,555 | - | - | - |
| 1170 | 11764440 | ROADS GIS | - | - | 27,794 | 3,395 | - | - | - |
| 1210 | 12152410 | COMM DEVELOPMENT | 95,900 | 7 | 35,578 | 6,240 | - | - | - |
| 1210 | 12152420 | COMM DEVELOPMENT BLDG INSP | - | - | 53,150 | 5,190 | 56,644 | - | - |
| 1210 | 12152420 | COMM DEVELOPMENT PLANNING | - | 394 | 22,306 | 4,275 | - | - | - |
| 1210 | 12155860 | ANIMAL SHELTER DONATIONS | - | 524 | - | - | - | - | - |
| 1500 | 15051430 | AUDITOR O&M - RECORDING | - | - | 12,986 | 1,835 | - | - | - |
| 1900 | 19056210 | PUBLIC HEALTH ADMIN | - | - | 189,394 | 20,760 | - | - | 3,008 |
| 1900 | 190A6216 | PUBLIC HEALTH ADMIN | 273,234 | 4,020 | - | - | - | - | - |
| 1900 | 190D6262 | WIC ADMIN | - | - | 70 | - | - | - | - |
| 1900 | 190Q6241 | EH FOOD INTRFND | - | 943 | - | - | 60,072 | - | - |
| 1900 | 190R6258 | PUBLIC HEALTH | - | 3,242 | - | - | 14,530 | - | - |
| 1900 | 190S6293 | EH LABORATORY | - | 1,972 | - | - | - | - | - |
| 1910 | 19156214 | FOUND PUBLIC HEALTH SVCS | 36,439 | - | - | - | - | - | - |
| 1980 | 19855730 | TOURISM PROMOTION | 54,289 | - | - | - | - | - | - |
| 3010 | 30151830 | CAPITAL MAINT & REPAIR | 15,788 | 5 | 2,286 | - | - | - | - |
| 4010 | 401A3700 | SOLID WASTE ADMIN | 31,080 | 1,032 | 66,062 | 6,240 | - | - | - |
| 4010 | 401T3700 | SOLID WASTE T-STATION | - | - | 1,935 | 445 | - | - | - |
| 4050 | 40554680 | PACKWOOD AIRPORT | 4,899 | 1 | 82 | - | - | - | - |
| 4070 | 40754610 | SOUTH COUNTY AIRPORT | - | - | 3,072 | 370 | - | - | - |
| 4070 | 40754680 | SOUTH COUNTY AIRPORT - TOLEDO | 15,030 | 375 | - | - | - | - | - |
| 4100 | 410A3400 | MIDDLEFORK WATER & SEWER | - | 278 | 586 | - | - | - | - |
| 4200 | 42053400 | VADER WATER | - | 2,987 | 6,647 | 1,065 | 43,380 | - | - |
| 5010 | 50154360 | ER&R CENTRAL SHOP | 86,328 | 823 | 25,553 | 3,160 | - | - | - |
| 5010 | 50154870 | MOTOR POOL | 63,560 | - | 40,043 | 3,360 | - | - | - |
| 5070 | 507A1830 | FACILITIES ADMIN | - | - | 64,908 | 4,275 | - | - | - |
| 5070 | 507L1830 | FACILITIES MAIL ROOM | - | - | 2,521 | 360 | 10,188 | - | - |
| 5070 | 507M1830 | FACILITIES MAINT | - | - | 20,985 | 1,920 | 240,504 | - | - |
| 5120 | 51251900 | RISK MANAGEMENT | 15,695 | 142 | 4,271 | - | - | - | - |
| 5120 | 512P1890 | RISK PDR | 17,039 | - | 8,014 | 810 | - | - | - |
| 5400 | 54051881 | IT SERVICES | 83,969 | 1 | - | - | - | - | - |
| | | Total Other Funds | 2,065,516 | 27,849 | 1,237,470 | 193,135 | 1,233,468 | 4,085,008 | 87,906 |
| | | Total Rate | 4,863,840 | 87,242 | 2,865,430 | 432,840 | 2,550,836 | 4,100,440 | 104,107 |

2026 FINAL ISF RATE SUMMARY

| FUND/ DEPT # | ORG | DEPARTMENT NAME | FACILITIES - 598010 (Includes Mailroom) | POSTAGE - 592011 Direct Charge Estimates (6/6/2 to prior year actuals) | IT M&S - 591010 | IT ER&R - 595020 | Motorpool - 595030 | Central Shop - 595040 | Radio Services - 591020 |
|--------------------|----------|----------------------------|--|--|-----------------|------------------|--------------------|-----------------------|-------------------------|
| 001 | 00151160 | BOCC | 72,974 | 142 | 54,253 | 8,220 | - | - | - |
| 001 | 00151423 | BUDGET | 11,468 | - | 14,034 | 1,570 | - | - | - |
| 002 | 00251310 | AUDITOR ADMIN | 95,904 | 1,060 | 17,628 | 1,285 | - | - | - |
| 002 | 00251423 | AUDITOR FINANCIAL SERVICES | - | 3 | 31,828 | 6,485 | - | - | - |
| 002 | 00251481 | AUDITOR LICENSING | - | - | 10,493 | 1,080 | - | - | - |
| 003 | 00351440 | ELECTIONS | 14,693 | - | 25,562 | 5,365 | - | - | - |
| 004 | 00451424 | ASSESSOR | 83,369 | 10,069 | 120,579 | 10,435 | 54,072 | - | - |
| 004 | 00451481 | OPEN SPACE | - | 2,232 | - | - | - | - | - |
| 005 | 00551810 | HUMAN RESOURCES | 42,896 | 373 | 40,695 | 2,710 | - | - | - |
| 005 | 00551422 | TREASURER | 62,689 | 3,981 | 60,393 | 6,450 | - | - | - |
| 007 | 00751230 | CLERK | 83,881 | 10,717 | 125,374 | 12,485 | - | - | - |
| 008 | 00851221 | SUPERIOR COURT | 294,366 | 839 | 101,151 | 31,525 | - | - | - |
| 009 | 00951240 | DISTRICT COURT | 279,579 | 12,497 | 137,287 | 34,110 | - | - | - |
| 010 | 010A1635 | PAO ADMIN | 120,665 | 4,367 | 150,308 | 24,495 | - | - | - |
| 010 | 01051570 | PAO CRIMINAL | - | 1,409 | - | - | - | - | - |
| 010 | 01051580 | PAO CHILD SUPPORT ENF | 15,853 | 2,983 | - | - | - | - | - |
| 014 | 014A1591 | PUBLIC DEFENSE | 9,936 | - | 3,224 | 435 | - | - | - |
| 014 | 014A1592 | TRIAL COURT IMP. | - | - | 967 | 200 | - | - | - |
| 015 | 01551310 | COUNTY ADMIN | 8,134 | - | 12,400 | 2,255 | - | - | - |
| 021 | 021A2110 | SHERIFF ADMIN | 221,441 | 47,19 | 275,620 | 47,885 | - | - | - |
| 021 | 021F2122 | SHERIFF PATROL | - | - | - | - | 1,093,560 | 12,432 | - |
| 021 | 021M2170 | SHERIFF TRAFFIC | - | - | 307 | - | - | - | - |
| 022 | 022A2310 | JAIL ADMIN | 950,015 | - | 223,372 | 19,610 | 48,132 | - | - |
| 022 | 022C2360 | JAIL PRISONER CARE | - | 576 | - | - | - | - | - |
| 023 | 02352710 | JUVENILE ADMIN | 323,754 | 1,843 | 142,423 | 13,455 | - | - | 8,695 |
| 023 | 02352740 | JUVENILE CASE SUPERVISION | - | - | - | - | 81,264 | - | - |
| 052 | 05255430 | ANIMAL SHELTER | 22,101 | 14 | 14,988 | 1,905 | 8,376 | - | - |
| 060 | 06056320 | CORONER | 43,662 | 641 | 28,201 | 3,975 | 35,964 | - | 8,404 |
| 070 | 07057121 | WSU EXT. | 19,943 | 2 | 27,274 | 3,570 | - | - | - |
| 080 | 08051424 | BOARD OF EQUALIZATION | - | 926 | - | - | - | - | - |
| Total General Fund | | | 2,778,324 | 59,393 | 1,617,959 | 239,705 | 1,321,368 | 12,432 | 17,099 |

Lewis County



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: COMMISSIONERS | | | | | | | | | |
|------------------------------|----------------|------------------|---------------------|---------------|----------------|---------------|---------------|--|--|
| | 2024 ACTUAL | 2025 ORIG BUD | 2025 REVISED BUD | 2026 ISF | 2026 PRELIM | 2026 FINAL | PCT CHANGE | | |
| TOTAL COMMISSIONERS | 1,120,539.12 | 1,248,818.00 | 1,235,053.00 | 1,235,954.00 | 1,235,954.00 | 1,276,689.00 | 3.3% | | |
| TOTAL AUDITOR | 1,573,685.30 | 1,726,391.00 | 1,716,090.00 | 1,740,869.00 | 1,740,869.00 | 1,786,161.00 | 2.6% | | |
| TOTAL ELECTIONS | 688,893.72 | 648,018.00 | 643,226.00 | 672,312.00 | 672,312.00 | 661,303.00 | -1.6% | | |
| TOTAL ASSESSOR | 2,443,233.33 | 2,451,811.00 | 2,470,783.00 | 2,401,615.00 | 2,401,615.00 | 2,757,982.00 | 14.8% | | |
| TOTAL HUMAN RESOURCES | 645,188.15 | 619,380.00 | 660,835.00 | 619,810.00 | 619,810.00 | 652,182.00 | 5.2% | | |
| TOTAL TREASURER | 1,043,688.34 | 1,070,540.00 | 1,067,504.00 | 1,025,696.00 | 1,025,696.00 | 1,196,620.00 | 16.7% | | |
| TOTAL CLERK | 1,473,754.09 | 1,582,612.00 | 1,572,471.00 | 1,559,730.00 | 1,559,730.00 | 1,495,371.00 | -4.1% | | |
| TOTAL SUPERIOR COURT | 2,015,839.66 | 2,099,265.00 | 2,105,543.00 | 2,162,075.00 | 2,162,075.00 | 2,215,192.00 | 2.5% | | |
| TOTAL DISTRICT COURT | 2,301,557.35 | 2,217,515.00 | 2,231,212.00 | 2,383,073.00 | 2,383,073.00 | 2,455,454.00 | 3.0% | | |
| TOTAL PROS ATTORNEY | 3,889,077.21 | 4,128,667.00 | 4,095,163.00 | 4,218,280.00 | 4,218,280.00 | 4,136,418.00 | -1.9% | | |
| TOTAL FISCAL-CLOSED | .00 | .00 | .00 | .00 | .00 | .00 | .0% | | |
| TOTAL SELF INSURANCE | 254,931.08 | .00 | .00 | .00 | .00 | .00 | .0% | | |
| TOTAL CENTRAL SERVICES | 29,147.63 | .00 | .00 | .00 | .00 | .00 | .0% | | |
| TOTAL COURTS: DESIGNATED ACC | 2,624,819.21 | 2,288,115.00 | 2,348,016.00 | 2,395,200.00 | 2,395,200.00 | 2,616,793.00 | 9.3% | | |
| TOTAL COUNTY ADMINISTRATION | 426,623.06 | 424,691.00 | 435,998.00 | 389,648.00 | 389,648.00 | 399,163.00 | 2.4% | | |
| TOTAL COURT SECURITY | 180,365.00 | 141,820.00 | 184,520.00 | 148,911.00 | 148,911.00 | 202,983.00 | 36.3% | | |
| TOTAL BLAKE DECISION-CLOSED | .00 | .00 | .00 | .00 | .00 | .00 | .0% | | |
| TOTAL CIVIL SERVICE | 16,542.72 | 20,308.00 | 20,308.00 | 21,024.00 | 21,024.00 | 21,024.00 | .0% | | |
| TOTAL SHERIFF | 10,788,254.88 | 10,312,974.00 | 10,244,849.00 | 10,580,115.00 | 10,580,115.00 | 10,794,684.00 | 2.0% | | |
| TOTAL JAIL | 10,090,266.85 | 10,686,623.00 | 10,624,965.00 | 10,740,186.00 | 10,740,186.00 | 11,171,170.00 | 4.0% | | |
| TOTAL JUVENILE | 4,320,668.28 | 4,502,134.00 | 4,448,095.00 | 4,635,108.00 | 4,635,108.00 | 4,898,390.00 | 5.7% | | |
| TOTAL WEED CONTROL | .00 | .00 | .00 | .00 | .00 | .00 | .0% | | |

Lewis County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------|
| AIR POLLUTION CONTROL | ACTUAL | ORIG BUD | REVISED BUD | ISF | PRELIM | FINAL | CHANGE |
| TOTAL AIR POLLUTION CONTROL | 28,807.30 | 31,360.00 | 31,360.00 | 32,402.00 | 32,402.00 | 32,402.00 | .0% |
| TOTAL ANIMAL SHELTER-GF | 450,752.38 | 548,859.00 | 590,496.00 | 591,663.00 | 591,663.00 | 632,160.00 | 6.8% |
| TOTAL BOUNDARY REVIEW BOARD | 1,136.99 | 3,700.00 | 3,700.00 | 3,000.00 | 3,000.00 | 1,750.00 | -41.7% |
| TOTAL SENIOR SERVICES | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .0% |
| TOTAL CORONER | 898,190.27 | 958,138.00 | 994,305.00 | 946,824.00 | 946,824.00 | 1,001,779.00 | 5.8% |
| TOTAL WSU EXTENSION | 178,151.35 | 173,259.00 | 168,795.00 | 185,521.00 | 185,521.00 | 188,846.00 | 1.8% |
| TOTAL BOARD OF EQUALIZATION | 18,278.88 | 18,579.00 | 18,579.00 | 13,471.00 | 13,471.00 | 13,471.00 | .0% |
| TOTAL DISABILITY BOARD | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL STATE EXAMINER | 122,588.63 | 95,323.00 | 95,323.00 | 123,800.00 | 123,800.00 | 123,800.00 | .0% |
| TOTAL WACO & WASC | 35,236.00 | 35,780.00 | 38,342.00 | 35,780.00 | 35,780.00 | 35,780.00 | .0% |
| TOTAL INDIRECT COST ALLOCATI | .00 | -2,391,752.00 | -2,391,752.00 | -2,452,389.00 | -2,452,389.00 | -2,452,389.00 | .0% |
| TOTAL DEBT SERVICE | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL GENERAL FUND OP TRANSF | 4,888,380.57 | 1,742,589.00 | 3,742,589.00 | 1,741,966.00 | 1,741,966.00 | 2,083,936.00 | 19.6% |
| GRAND TOTAL | 52,648,597.35 | 47,485,517.00 | 49,496,368.00 | 48,251,644.00 | 48,251,644.00 | 50,499,114.00 | 4.7% |

** END OF REPORT - Generated by Rudy Rodriguez **

Lewis County



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: | 2024 | 2025 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------|--------|
| UNDEFINED | ACTUAL | ORIG. BUD | REVISED BUD | ISF | PRELIM | FINAL | CHANGE | CHANGE |
| TOTAL UNDEFINED | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL COMMISSIONERS | -615,466.33 | -612,000.00 | -612,000.00 | -612,000.00 | -612,000.00 | -612,000.00 | .00 | .0% |
| TOTAL AUDITOR | -823,468.18 | -865,284.00 | -865,284.00 | -865,284.00 | -865,284.00 | -865,284.00 | .00 | .0% |
| TOTAL ELECTIONS | -422,084.14 | -256,000.00 | -256,000.00 | -256,000.00 | -256,000.00 | -256,000.00 | .00 | .0% |
| TOTAL ASSESSOR | -39,087.60 | -15,200.00 | -15,200.00 | -15,200.00 | -15,200.00 | -15,200.00 | .00 | .0% |
| TOTAL HUMAN RESOURCES | -291,892.78 | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL TREASURER | -39,040,565.75 | -39,415,171.00 | -39,415,171.00 | -39,415,171.00 | -39,415,171.00 | -39,415,171.00 | .00 | .0% |
| TOTAL CLERK | -471,312.32 | -457,634.00 | -457,634.00 | -457,634.00 | -457,634.00 | -457,634.00 | .00 | .0% |
| TOTAL SUPERIOR COURT | -121,495.43 | -112,691.00 | -112,691.00 | -112,691.00 | -112,691.00 | -112,691.00 | .00 | .0% |
| TOTAL DISTRICT COURT | -1,774,707.81 | -1,748,937.00 | -1,748,937.00 | -1,748,937.00 | -1,748,937.00 | -1,748,937.00 | .00 | .0% |
| TOTAL PROS ATTORNEY | -550,170.92 | -530,780.00 | -530,780.00 | -530,780.00 | -530,780.00 | -530,780.00 | .00 | .0% |
| TOTAL FISCAL-CLOSED | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL SELF INSURANCE | -176,649.24 | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL CENTRAL SERVICES | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL COURTS: DESIGNATED ACC | -182,608.51 | -243,790.00 | -243,790.00 | -243,790.00 | -243,790.00 | -243,790.00 | .00 | .0% |
| TOTAL COUNTY ADMINISTRATION | -59,471.53 | -59,900.00 | -59,900.00 | -59,900.00 | -59,900.00 | -59,900.00 | .00 | .0% |
| TOTAL COURT SECURITY | -33,500.00 | .00 | -10,000.00 | -10,000.00 | .00 | .00 | .00 | .0% |
| TOTAL BLAKE DECISION-CLOSED | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL CIVIL SERVICE | .00 | -350.00 | -350.00 | -350.00 | -350.00 | -350.00 | .00 | .0% |
| TOTAL SHERIFF | -1,971,112.17 | -1,796,370.00 | -1,796,370.00 | -1,796,370.00 | -1,796,370.00 | -1,796,370.00 | .00 | .0% |
| TOTAL JAIL | -679,603.58 | -523,525.00 | -523,525.00 | -523,525.00 | -523,525.00 | -523,525.00 | .00 | .0% |
| TOTAL JUVENILE | -660,619.26 | -658,759.00 | -658,759.00 | -658,759.00 | -658,759.00 | -658,759.00 | .00 | .0% |

Lewis County

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|
| MOUNTAIN VIEW CEMETERY | ACTUAL | ORIG BUD | REVISED BUD | ISF | PRELIM | FINAL | CHANGE |
| TOTAL MOUNTAIN VIEW CEMETERY | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL WEED CONTROL | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL AIR POLLUTION CONTROL | .00 | -250.00 | -250.00 | -250.00 | -250.00 | -250.00 | .0% |
| TOTAL ANIMAL SHELTER-GF | -118,757.61 | -178,199.00 | -228,199.00 | -214,535.00 | -214,535.00 | -248,729.00 | 15.9% |
| TOTAL BOUNDARY REVIEW BOARD | -100.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL SENIOR SERVICES | .00 | -5.00 | -5.00 | -5.00 | -5.00 | -5.00 | .0% |
| TOTAL CORONER | -100,714.40 | -117,490.00 | -145,632.00 | -144,490.00 | -144,490.00 | -144,490.00 | .0% |
| TOTAL WSU EXTENSION | .00 | -5,000.00 | -5,000.00 | -5,000.00 | -5,000.00 | .00 | -100.0% |
| TOTAL DISABILITY BOARD | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL GENERAL FUND OP TRANSF | -6,961,868.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL TRANSFERS | -82,420.81 | .00 | .00 | .00 | .00 | .00 | .0% |
| GRAND TOTAL | -55,177,676.37 | -47,597,335.00 | -47,712,541.00 | -48,434,868.00 | -48,434,868.00 | -48,680,673.00 | .5% |

** END OF REPORT - Generated by Rudy Rodriguez **

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: EMERGENCY MANAGEMENT | | | | | | | | |
|---------------------------------------|----------------|------------------|---------------------|----------------|----------------|----------------|---------------|--|
| | 2024 ACTUAL | 2025 ORIG BUD | 2025 REVISED BUD | 2026 PRELIM | 2026 PRELIM | 2026 FINAL | PCT CHANGE | |
| TOTAL EMERGENCY MANAGEMENT | -490,332.48 | -519,450.00 | -519,450.00 | -550,805.00 | -550,805.00 | -550,805.00 | 6.0% | |
| TOTAL VETERANS | -410,001.99 | -403,498.00 | -403,498.00 | -385,023.00 | -385,023.00 | -450,604.00 | -4.6% | |
| TOTAL SOCIAL SERVICES | -4,929,786.26 | -6,449,544.00 | -6,559,794.00 | -5,637,414.00 | -5,637,414.00 | -7,125,720.00 | -14.1% | |
| TOTAL LAW LIBRARY | -54,514.30 | -39,000.00 | -39,000.00 | -39,000.00 | -39,000.00 | -39,000.00 | .0% | |
| TOTAL SW WASHINGTON FAIR | -1,622,114.36 | -1,758,200.00 | -1,493,263.00 | -1,689,200.00 | -1,689,200.00 | -1,714,200.00 | 13.1% | |
| TOTAL COMMUNICATIONS | -3,321,569.27 | -3,809,160.00 | -3,809,160.00 | -5,534,351.00 | -5,534,351.00 | -5,470,996.00 | 45.3% | |
| TOTAL TREASURER'S O&M | -113,701.66 | -78,500.00 | -78,500.00 | -92,500.00 | -92,500.00 | -92,500.00 | 17.8% | |
| TOTAL DRUG CONTROL | -38.16 | .00 | .00 | .00 | .00 | .00 | .0% | |
| TOTAL CD-MH-TC SALES TAX | -4,320,793.55 | -4,328,164.00 | -4,409,300.00 | -4,586,275.00 | -4,586,275.00 | -4,586,275.00 | 4.0% | |
| TOTAL TREASURER INVESTMENT P | -76,954.57 | -80,000.00 | -80,000.00 | -80,000.00 | -80,000.00 | -80,000.00 | .0% | |
| TOTAL NOXIOUS WEED CONTROL | -404,008.59 | -421,500.00 | -464,250.00 | -421,500.00 | -421,500.00 | -421,500.00 | -9.2% | |
| TOTAL SELF INSURANCE RESERVE | .00 | .00 | .00 | .00 | .00 | .00 | .0% | |
| TOTAL PARKS & RECREATION-CLO | -260,271.90 | .00 | .00 | .00 | .00 | .00 | .0% | |
| TOTAL ROADS | -39,115,725.44 | -48,194,907.00 | -48,204,907.00 | -48,422,319.00 | -48,422,319.00 | -48,146,087.00 | .5% | |
| TOTAL COMMUNITY DEVELOPMENT | -2,793,172.24 | -3,297,826.00 | -3,376,461.00 | -3,069,361.00 | -3,069,361.00 | -3,000,000.00 | -9.1% | |
| TOTAL CHE RVR BASIN FLOOD CN | -194,342.13 | -468,203.00 | -468,203.00 | -363,674.00 | -363,674.00 | -363,674.00 | -22.3% | |
| TOTAL FLOOD CONTROL ZONE DIS | -87,268.52 | -142,000.00 | -90,000.00 | -95,629.00 | -95,629.00 | -95,629.00 | 6.3% | |
| TOTAL COWLITZ RIVER BASIN SU | -31,123.31 | -113,000.00 | -113,000.00 | -154,100.00 | -154,100.00 | -154,100.00 | 36.4% | |
| TOTAL PATHS & TRAILS | -13,956.49 | -15,000.00 | -15,000.00 | -20,000.00 | -20,000.00 | -20,000.00 | 33.3% | |
| TOTAL DISTRESSED COUNTIES | -2,227,259.01 | -2,210,000.00 | -2,210,000.00 | -2,210,000.00 | -2,210,000.00 | -2,210,000.00 | .0% | |
| TOTAL REET E-TECHNOLOGY | -16,360.25 | -16,500.00 | -16,500.00 | -16,500.00 | -16,500.00 | -16,500.00 | .0% | |
| TOTAL CRIME VICTIM/WITNESS A | -191,088.88 | -120,000.00 | -120,000.00 | -120,000.00 | -120,000.00 | -120,000.00 | .0% | |

Lewis County



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: | | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|--------|
| DISPUTE RESOLUTION | | ACTUAL | ORIG BUD | REVISED BUD | PRELIM | PRELIM | FINAL | CHANGE |
| TOTAL DISPUTE RESOLUTION | | -17,132.85 | -15,300.00 | -15,300.00 | -15,300.00 | -15,300.00 | -15,300.00 | .0% |
| TOTAL COMM DEVLPMNT BLOCK GR | | -964,783.34 | -1,100,000.00 | -1,100,000.00 | -1,725,820.00 | -1,725,820.00 | -1,725,820.00 | 56.9% |
| TOTAL COVID-19 RESPONSE | | -400,888.26 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL AMERICAN RESCUE PLAN A | | -8,645,201.82 | -2,576,748.00 | -3,011,308.00 | -323,956.00 | -323,956.00 | -1,046,262.00 | -89.2% |
| TOTAL DISPUTE RESOLUTION CEN | | -1,140.00 | -15,800.00 | -49,841.00 | -15,800.00 | -15,800.00 | -15,800.00 | -68.3% |
| TOTAL DISP RES COURT FACILIT | | -11,562.29 | -9,620.00 | -9,620.00 | -9,620.00 | -9,620.00 | -9,620.00 | .0% |
| TOTAL GRANT AWARD (SHERIFF) | | -25,206.01 | -22,500.00 | -75,028.00 | -22,500.00 | -22,500.00 | -22,500.00 | -70.0% |
| TOTAL ANIMAL SHELTER DONATIO | | -992,303.93 | -21,000.00 | -21,000.00 | -21,075.00 | -21,075.00 | -21,075.00 | .4% |
| TOTAL ELECTION RESERVE | | -109,123.19 | -104,000.00 | -104,000.00 | -104,000.00 | -104,000.00 | -104,000.00 | .0% |
| TOTAL AUDITOR'S O&M | | -83,738.22 | -104,600.00 | -104,600.00 | -104,600.00 | -104,600.00 | -104,600.00 | .0% |
| TOTAL CRIMINAL DRUG INVESTIG | | -10,479.10 | -10,100.00 | -10,100.00 | -10,000.00 | -10,000.00 | -10,000.00 | -1.0% |
| TOTAL PAO DRUG ENFORCEMENT | | -713.70 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL PUBLIC HEALTH | | -3,268,443.45 | -3,459,367.00 | -3,762,667.00 | -3,435,297.00 | -3,435,297.00 | -3,247,112.00 | -8.7% |
| TOTAL FOUNDATIONAL PUB HEALT | | -1,165,189.94 | -1,714,088.00 | -1,714,088.00 | -1,261,164.00 | -1,261,164.00 | -1,418,852.00 | -26.4% |
| TOTAL TOURISM PROMOTION | | -1,178,560.41 | -1,087,000.00 | -1,087,000.00 | -1,087,000.00 | -1,087,000.00 | -1,178,561.00 | .0% |
| TOTAL 2009 DEBT SERVICE | | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2007 DEBT SERVICE | | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2012 DEBT SERVICE | | -732,050.00 | -732,550.00 | -732,550.00 | -737,450.00 | -737,450.00 | -737,450.00 | .7% |
| TOTAL 2015 DEBT SERVICE | | -459,585.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2020 DEBT SERVICE | | -441,999.04 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2021 DEBT SERVICE | | -318,650.00 | -604,300.00 | -604,300.00 | -606,900.00 | -606,900.00 | -606,901.00 | .4% |
| TOTAL 2023 DEBT SERVICE | | -377,558.74 | -726,703.00 | -726,703.00 | -723,988.00 | -723,988.00 | -723,990.00 | -.4% |

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: CAPITAL MAINTENANCE & REPAIR | | | | | | | | | | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|---|--|--|--|--|--|--|--|--|--|----------------|----------------|----------------|----------------|----------------|----------------|---------|
| | | | | | | | | | | ACTUAL | ORIG BUD | REVISED BUD | PRELIM | PRELIM | FINAL | CHANGE |
| TOTAL CAPITAL MAINTENANCE & | | | | | | | | | | -422,291.43 | -635,000.00 | -3,542,320.00 | -1,732,167.00 | -1,732,167.00 | -2,499,264.00 | -51.1% |
| TOTAL CAPITAL FACILITIES PLA | | | | | | | | | | -2,445,662.67 | -1,800,070.00 | -1,800,070.00 | -1,800,200.00 | -1,800,200.00 | -1,800,200.00 | .0% |
| TOTAL REET 1 | | | | | | | | | | -1,557,355.50 | -850,000.00 | -1,395,839.00 | -1,000,000.00 | -1,000,000.00 | -1,000,000.00 | -28.4% |
| TOTAL REET 2 | | | | | | | | | | -1,192,666.12 | -1,050,000.00 | -1,050,000.00 | -1,000,000.00 | -1,000,000.00 | -1,000,000.00 | -4.8% |
| TOTAL GEN GOV CAPTL CONSTRUC | | | | | | | | | | -214,438.81 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL COMMUNICATIONS BLDG AN | | | | | | | | | | -2,389,058.00 | -2,926,420.00 | -3,591,167.00 | .00 | .00 | -996,250.00 | -100.0% |
| TOTAL TECHNOLOGY REPLACEMENT | | | | | | | | | | -1,128,789.29 | .00 | .00 | .00 | .00 | -112,903.00 | .0% |
| TOTAL BROADBAND INFRASTRUCTU | | | | | | | | | | -9,945,562.28 | -13,010,265.00 | -18,519,066.00 | .00 | .00 | .00 | -100.0% |
| TOTAL JAIL CAPITAL IMPROVEME | | | | | | | | | | .00 | -571,200.00 | -571,200.00 | -571,200.00 | -571,200.00 | .00 | .0% |
| TOTAL HOMELESS SHELTER CAPIT | | | | | | | | | | -1,543,279.71 | -1,277,500.00 | -1,277,500.00 | .00 | .00 | -90,000.00 | -100.0% |
| TOTAL SOLID WASTE | | | | | | | | | | -4,141,255.79 | -4,509,047.00 | -4,961,047.00 | -4,473,020.00 | -4,473,020.00 | -4,547,726.00 | -9.8% |
| TOTAL SOLID WASTE CAPITAL RE | | | | | | | | | | .00 | .00 | .00 | -360,469.00 | -360,469.00 | -360,469.00 | .0% |
| TOTAL PACKWOOD AIRPORT | | | | | | | | | | -99,796.41 | -255,734.00 | -436,212.00 | -1,157,534.00 | -1,157,534.00 | -1,157,534.00 | 165.4% |
| TOTAL SOUTH COUNTY AIRPORT | | | | | | | | | | -409,272.27 | -1,201,282.00 | -1,311,993.00 | -1,150,032.00 | -1,150,032.00 | -981,032.00 | -12.3% |
| TOTAL MIDDLEFORK WATER-SEWER | | | | | | | | | | -501,265.98 | -200,600.00 | -200,600.00 | -206,600.00 | -206,600.00 | -607,800.00 | 3.0% |
| TOTAL SOLID WASTE DISPOSAL D | | | | | | | | | | -10,555,271.18 | -10,767,000.00 | -10,767,000.00 | -11,202,850.00 | -11,202,850.00 | -11,202,850.00 | 4.0% |
| TOTAL WATER UTILITY-VADER | | | | | | | | | | -520,584.21 | -2,111,763.00 | -3,159,636.00 | -454,999.00 | -454,999.00 | -662,969.00 | -85.6% |
| TOTAL EQ RENTAL & REV-FLEET | | | | | | | | | | -7,926,901.14 | -6,724,535.00 | -5,049,895.00 | -6,790,276.00 | -6,790,276.00 | -6,869,776.00 | 34.5% |
| TOTAL PITTS & QUARRIES | | | | | | | | | | -121,985.39 | -442,200.00 | -442,200.00 | -462,000.00 | -462,000.00 | -462,000.00 | 4.5% |
| TOTAL FACILITIES | | | | | | | | | | -4,243,745.11 | -4,314,551.00 | -4,053,455.00 | -4,925,198.00 | -4,925,198.00 | -5,016,081.00 | 21.5% |
| TOTAL COUNTY INS - WORKERS' | | | | | | | | | | -215,549.13 | -478,909.00 | -478,909.00 | -771,645.00 | -771,645.00 | -831,668.00 | 61.1% |
| TOTAL RISK MGMT GENERAL LIAB | | | | | | | | | | -1,858,863.82 | -1,852,860.00 | -2,101,260.00 | -2,778,940.00 | -2,778,940.00 | -4,258,593.00 | 32.3% |

Lewis County



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: RISK MGMT UNEMPLOYMENT | 2024 ACTUAL | 2025 ORIG BUD | 2025 REVISED BUD | 2026 PRELIM | 2026 PRELIM | 2026 FINAL | PCT CHANGE |
|---|-----------------|------------------|---------------------|-----------------|-----------------|-----------------|---------------|
| TOTAL RISK MGMT UNEMPLOYMENT | -238,423.17 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL RISK MGMT LEOFF 1 | -246,046.17 | -190,000.00 | -190,000.00 | -255,000.00 | -255,000.00 | -255,000.00 | 34.2% |
| TOTAL RADIO SERVICES-CLOSED | -486,750.96 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL INFORMATION SERVICES | -3,161,191.66 | -3,165,584.00 | -3,165,584.00 | -3,456,553.00 | -3,456,553.00 | -3,331,498.00 | 9.2% |
| TOTAL REVENUE | -135,444,718.85 | -143,102,648.00 | -153,663,344.00 | -128,240,804.00 | -128,240,804.00 | -133,689,046.00 | -16.5% |
| TOTAL EXPENSE | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| GRAND TOTAL | -135,444,718.85 | -143,102,648.00 | -153,663,344.00 | -128,240,804.00 | -128,240,804.00 | -133,689,046.00 | -16.5% |

** END OF REPORT - Generated by Becky Butler **

Lewis County



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------|
| EMERGENCY MANAGEMENT | ACTUAL | ORIG BUD | REVISED BUD | ISF | PRELIM | FINAL | CHANGE |
| TOTAL EMERGENCY MANAGEMENT | 490,331.95 | 516,611.00 | 513,691.00 | 477,578.00 | 477,578.00 | 478,407.00 | .2% |
| TOTAL VETERANS | 317,488.11 | 402,176.00 | 376,035.00 | 440,052.00 | 440,052.00 | 419,942.00 | -4.6% |
| TOTAL SOCIAL SERVICES | 4,085,862.73 | 5,567,411.00 | 5,564,574.00 | 4,617,623.00 | 4,617,623.00 | 4,715,983.00 | 2.1% |
| TOTAL LAW LIBRARY | 42,269.84 | 40,080.00 | 37,502.00 | 38,135.00 | 38,135.00 | 38,123.00 | .0% |
| TOTAL SW WASHINGTON FAIR | 1,622,114.15 | 1,778,191.00 | 1,629,108.00 | 1,681,890.00 | 1,681,890.00 | 1,719,791.00 | 2.3% |
| TOTAL COMMUNICATIONS | 3,160,414.38 | 3,823,704.00 | 4,485,507.00 | 3,957,283.00 | 3,957,283.00 | 4,118,455.00 | 4.1% |
| TOTAL TREASURER'S O&M | 146,493.35 | 181,871.00 | 181,871.00 | 186,928.00 | 186,928.00 | 187,849.00 | .5% |
| TOTAL DRUG CONTROL | 9,572.47 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | .0% |
| TOTAL CD-MH-TC SALES TAX | 2,649,220.87 | 4,361,952.00 | 4,359,398.00 | 4,288,928.00 | 4,288,928.00 | 4,431,335.00 | 3.3% |
| TOTAL TREASURER INVESTMENT P | 32,022.40 | 70,470.00 | 70,470.00 | 62,933.00 | 62,933.00 | 64,356.00 | 2.3% |
| TOTAL NOXIOUS WEED CONTROL | 422,688.82 | 486,904.00 | 540,179.00 | 464,768.00 | 464,768.00 | 501,607.00 | 7.9% |
| TOTAL PARKS & RECREATION-CLO | 486,328.07 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL ROADS | 41,541,135.95 | 48,572,494.00 | 46,588,137.00 | 53,240,346.00 | 53,240,346.00 | 53,154,542.00 | -.2% |
| TOTAL COMMUNITY DEVELOPMENT | 2,738,041.40 | 3,302,809.00 | 3,390,523.00 | 2,826,376.00 | 2,826,376.00 | 2,868,370.00 | 1.5% |
| TOTAL CHE RVR BASIN FLOOD CN | 194,018.29 | 468,203.00 | 468,203.00 | 362,710.00 | 362,710.00 | 355,659.00 | -1.9% |
| TOTAL FLOOD CONTROL ZONE DIS | 87,267.84 | 142,000.00 | 90,000.00 | 95,629.00 | 95,629.00 | 95,629.00 | .0% |
| TOTAL COWLITZ RIVER BASIN SU | 31,123.31 | 113,000.00 | 113,000.00 | 154,100.00 | 154,100.00 | 154,100.00 | .0% |
| TOTAL PATHS & TRAILS | .00 | 155,000.00 | 155,000.00 | 178,000.00 | 178,000.00 | 178,000.00 | .0% |
| TOTAL DISTRESSED COUNTIES | 1,711,965.44 | 2,000,000.00 | 2,575,000.00 | 2,000,000.00 | 2,000,000.00 | 2,240,000.00 | 12.0% |
| TOTAL REET E-TECHNOLOGY | 240,000.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL CRIME VICTIM/WITNESS A | 156,404.19 | 170,814.00 | 204,855.00 | 230,128.00 | 230,128.00 | 232,134.00 | .9% |
| TOTAL DISPUTE RESOLUTION | 13,800.00 | 13,800.00 | 13,800.00 | 13,800.00 | 13,800.00 | 13,800.00 | .0% |

Lewis County



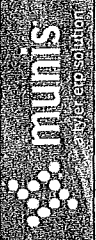
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: | | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|------------------------------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------|
| COMM DEVLPMNT BLOCK GRANT | | ACTUAL | ORIG BUD | REVISED BUD | ISF | PRELIM | FINAL | CHANGE |
| TOTAL COMM DEVLPMNT BLOCK GR | | 1,197,727.07 | 1,100,000.00 | 1,100,000.00 | 1,725,820.00 | 1,725,820.00 | 1,725,820.00 | .0% |
| TOTAL COVID-19 RESPONSE | | 482,093.54 | .00 | 431,150.00 | .00 | .00 | .00 | .0% |
| TOTAL AMERICAN RESCUE PLAN A | | 8,610,241.82 | 2,576,027.00 | 4,058,460.00 | 324,341.00 | 324,341.00 | 1,046,644.00 | 222.7% |
| TOTAL DISPUTE RESOLUTION CEN | | 13,800.00 | 13,800.00 | 13,800.00 | 13,800.00 | 13,800.00 | 13,800.00 | .0% |
| TOTAL DISP RES COURT FACILIT | | 5,727.22 | 9,620.00 | 9,620.00 | 9,620.00 | 9,620.00 | 9,620.00 | .0% |
| TOTAL GRANT AWARD (SHERIFF) | | 21,641.48 | 41,793.00 | 109,321.00 | 42,353.00 | 42,353.00 | 41,986.00 | -.9% |
| TOTAL ANIMAL SHELTER DONATIO | | 57,970.10 | 118,724.00 | 168,724.00 | 121,431.00 | 121,431.00 | 155,624.00 | 28.2% |
| TOTAL ELECTION RESERVE | | 58,511.17 | 105,831.00 | 149,191.00 | 104,934.00 | 104,934.00 | 104,934.00 | .0% |
| TOTAL AUDITOR'S O&M | | 77,851.75 | 96,152.00 | 96,152.00 | 89,842.00 | 89,842.00 | 89,666.00 | -.2% |
| TOTAL CRIMINAL DRUG INVESTIG | | 2,456.38 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .0% |
| TOTAL PAO DRUG ENFORCEMENT | | 15,000.00 | .00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | .0% |
| TOTAL PUBLIC HEALTH | | 3,174,044.36 | 3,459,367.00 | 3,278,827.00 | 3,435,297.00 | 3,435,297.00 | 3,277,495.00 | -4.6% |
| TOTAL FOUNDATIONAL PUB HEALT | | 1,165,189.94 | 1,714,088.00 | 1,714,088.00 | 1,261,164.00 | 1,261,164.00 | 1,418,852.00 | 12.5% |
| TOTAL TOURISM PROMOTION | | 853,803.56 | 1,000,000.00 | 997,225.00 | 1,000,000.00 | 1,000,000.00 | 1,066,537.00 | 6.7% |
| TOTAL 2009 DEBT SERVICE | | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2007 DEBT SERVICE | | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2012 DEBT SERVICE | | 732,050.00 | 732,550.00 | 732,550.00 | 737,450.00 | 737,450.00 | 737,450.00 | .0% |
| TOTAL 2015 DEBT SERVICE | | 459,585.00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2020 DEBT SERVICE | | 441,999.05 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL 2021 DEBT SERVICE | | 318,650.00 | 604,300.00 | 604,300.00 | 606,901.00 | 606,901.00 | 606,901.00 | .0% |
| TOTAL 2023 DEBT SERVICE | | 377,558.74 | 726,703.00 | 726,703.00 | 723,990.00 | 723,990.00 | 723,990.00 | .0% |
| TOTAL CAPITAL MAINTENANCE & | | 716,343.46 | 722,226.00 | 1,965,613.00 | 1,243,018.00 | 1,243,018.00 | 1,206,650.00 | -2.9% |

Lewis County



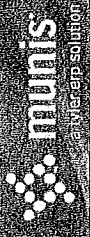
NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: CAPITAL FACILITIES PLAN | | | | | | | | | | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|--|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------|-----------|-------------|------|--------|-------|--------|
| | | | | | | | | | | ACTUAL | ORIG. BUD | REVISED BUD | ISF | PRELIM | FINAL | CHANGE |
| TOTAL CAPITAL FACILITIES PLA | | 1,779,952.84 | 1,747,105.00 | 1,752,105.00 | 2,619,688.00 | 2,619,688.00 | 2,619,688.00 | 2,619,688.00 | 3,521,335.00 | | | | | | | 34.4% |
| TOTAL REET 1 | | 1,474,536.20 | 951,500.00 | 1,505,558.00 | 1,285,001.00 | 1,285,001.00 | 1,285,001.00 | 1,285,001.00 | 2,200,569.00 | | | | | | | 71.3% |
| TOTAL REET 2 | | 1,171,902.97 | 1,061,448.00 | 2,061,448.00 | 1,723,890.00 | 1,723,890.00 | 1,723,890.00 | 1,723,890.00 | 1,862,833.00 | | | | | | | 8.1% |
| TOTAL GEN GOV CAPTL CONSTRU | | 356,686.04 | 19,080.00 | 34,080.00 | 224,438.00 | 224,438.00 | 224,438.00 | 224,438.00 | 224,079.00 | | | | | | | - .2% |
| TOTAL COMMUNICATIONS BLDG AN | | 213,795.67 | 3,176,420.00 | 5,904,497.00 | .00 | .00 | .00 | .00 | 2,600,002.00 | | | | | | | .0% |
| TOTAL TECHNOLOGY REPLACEMENT | | 273,274.20 | 924,000.00 | 924,000.00 | 711,397.00 | 711,397.00 | 711,397.00 | 711,397.00 | 780,763.00 | | | | | | | 9.8% |
| TOTAL BROADBAND INFRASTRUCTU | | 9,946,416.60 | 13,010,265.00 | 18,519,066.00 | .00 | .00 | .00 | .00 | .00 | | | | | | | .0% |
| TOTAL JAIL CAPITAL IMPROVEME | | 681,454.24 | 737,858.00 | 787,858.00 | 4,657.00 | 4,657.00 | 4,657.00 | 4,657.00 | 673,381.00 | | | | | | | .0% |
| TOTAL HOMELESS SHELTER CAPIT | | 1,525,343.35 | 1,277,500.00 | 1,277,500.00 | .00 | .00 | .00 | .00 | 90,000.00 | | | | | | | .0% |
| TOTAL SOLID WASTE | | 3,521,438.99 | 4,527,427.00 | 4,976,577.00 | 4,325,419.00 | 4,325,419.00 | 4,325,419.00 | 4,325,419.00 | 4,459,284.00 | | | | | | | 3.1% |
| TOTAL SOLID WASTE CAPITAL RE | | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 | | | | | | | .0% |
| TOTAL PACKWOOD AIRPORT | | 96,243.90 | 260,539.00 | 460,515.00 | 1,254,205.00 | 1,254,205.00 | 1,254,205.00 | 1,254,205.00 | 1,255,587.00 | | | | | | | .1% |
| TOTAL SOUTH COUNTY AIRPORT | | 411,428.86 | 1,305,346.00 | 1,426,138.00 | 1,054,252.00 | 1,054,252.00 | 1,054,252.00 | 1,054,252.00 | 1,053,602.00 | | | | | | | - .1% |
| TOTAL MIDDLEFORK WATER-SEWER | | 174,217.64 | 309,905.00 | 309,905.00 | 500,579.00 | 500,579.00 | 500,579.00 | 500,579.00 | 603,994.00 | | | | | | | 20.7% |
| TOTAL SOLID WASTE DISPOSAL D | | 9,451,380.08 | 10,261,743.00 | 10,333,493.00 | 10,720,248.00 | 10,720,248.00 | 10,720,248.00 | 10,720,248.00 | 10,794,954.00 | | | | | | | .7% |
| TOTAL WATER UTILITY-VADER | | 444,262.84 | 2,415,186.00 | 3,463,059.00 | 1,103,491.00 | 1,103,491.00 | 1,103,491.00 | 1,103,491.00 | 690,819.00 | | | | | | | -37.4% |
| TOTAL EQ RENTAL & REV-FLEET | | 3,756,607.16 | 7,502,836.00 | 8,922,356.00 | 7,233,518.00 | 7,233,518.00 | 7,233,518.00 | 7,233,518.00 | 7,314,705.00 | | | | | | | 1.1% |
| TOTAL PITS & QUARRIES | | 122,654.05 | 404,524.00 | 404,524.00 | 420,000.00 | 420,000.00 | 420,000.00 | 420,000.00 | 420,000.00 | | | | | | | .0% |
| TOTAL FACILITIES | | 3,980,596.72 | 4,331,829.00 | 4,722,615.00 | 4,904,907.00 | 4,904,907.00 | 4,904,907.00 | 4,904,907.00 | 5,076,909.00 | | | | | | | 3.5% |
| TOTAL COUNTY INS - WORKERS' | | 498,028.00 | 767,608.00 | 875,626.00 | 750,523.00 | 750,523.00 | 750,523.00 | 750,523.00 | 751,481.00 | | | | | | | .1% |
| TOTAL RISK MGMT GENERAL LIAB | | 2,140,910.47 | 2,537,044.00 | 3,131,821.00 | 3,154,836.00 | 3,154,836.00 | 3,154,836.00 | 3,154,836.00 | 4,057,317.00 | | | | | | | 28.6% |
| TOTAL RISK MGMT UNEMPLOYMENT | | 132,318.43 | 100,285.00 | 160,285.00 | 170,378.00 | 170,378.00 | 170,378.00 | 170,378.00 | 170,378.00 | | | | | | | .0% |

Lewis County



NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 2026 2026 Budget

FOR PERIOD 99

| ACCOUNTS FOR: | | 2024 | 2025 | 2025 | 2026 | 2026 | 2026 | PCT |
|-----------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|--------|
| RISK MGMT LEOFF-1 | | ACTUAL | ORIG BUD | REVISED BUD | ISF | PRELIM | FINAL | CHANGE |
| TOTAL RISK MGMT LEOFF 1 | | 98,995.10 | 150,000.00 | 150,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | .0% |
| TOTAL REMOVED | | .00 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL RADIO SERVICES-CLOSED | | 396,271.10 | .00 | .00 | .00 | .00 | .00 | .0% |
| TOTAL INFORMATION SERVICES | | 2,827,921.54 | 3,232,200.00 | 3,218,481.00 | 3,327,772.00 | 3,327,772.00 | 3,193,023.00 | -4.0% |
| GRAND TOTAL | | 124,437,445.19 | 146,325,319.00 | 162,989,084.00 | 132,501,367.00 | 132,501,367.00 | 140,244,066.00 | 5.8% |

** END OF REPORT - Generated by Rudy Rodriguez **