



LEWIS COUNTY 2026 PRELIMINARY BUDGET REVIEW NOVEMBER 12, 2025

BOARD OF COUNTY COMMISSIONERS

Scott J. Brummer, Chair
Lindsey R. Pollock, DVM, Vice Chair
Sean D. Swope, Commissioner

Ryan Barrett, County Manager
Becky Butler, Budget Administrator
Rudy Rodriguez, Budget Analyst
Rieva Lester, Clerk of the Board



CITIZENS BUDGET COMMITTEE

Statement of purpose of the Committee:

Represent the best interests of the entire county while acting as a bridge for communication between the Commissioners and local residents and businesses.

• **Benefits of the Citizens Budget Committee:**

- Better communication with the citizens
- Outside viewpoint
- Citizens' Priorities
- Working with the Commissioners

• **Current Committee Members:**

Timothy Wood, Paul Crowner, Bill Serrahn, Michael Blessing and Usha Sahadeva-Brooks

DISCUSSION POINTS

County Data Overview

Budget Outlook

County Structure Dept./Offices

Budget Timeline

Fund Types

Budget Allocation by County Function

Revenue & Expenditures

General Fund Expenditures By Function

Summary of Preliminary Budget

Changes to the Preliminary Budget

OpenGov

THE BUDGET PURPOSE

- A budget is a legal document that gives local government officials the authority to incur obligations and pay expenses.
- It allocates resources among departments and offices and controls spending.
- A budget can also be an evaluation tool, comparing commitments made in the previous year's budget with actual accomplishments.

The statutory deadlines for the county budget process conclude with a public hearing and budget adoption in October. **However, RCW 36.40.071 allows counties to use an alternative budget adoption process culminating in December and allows counties to adjust the other budget deadlines as needed to meet the later deadline. Most counties use this alternative budget process.**

LEWIS COUNTY, WA

County Seat: Chehalis

Year Organized: 1845

Total Square Miles: 2,402.8

Population OFM: 85,550

Increase of 3,401 since 2020

Estimated 2045 Population: 94,187

OFM Middle Projection – a projected increase of 14.65% from the 2020

Census

COUNTY STRUCTURE

Government Type: County

Legislative Body: Board of Commissioners

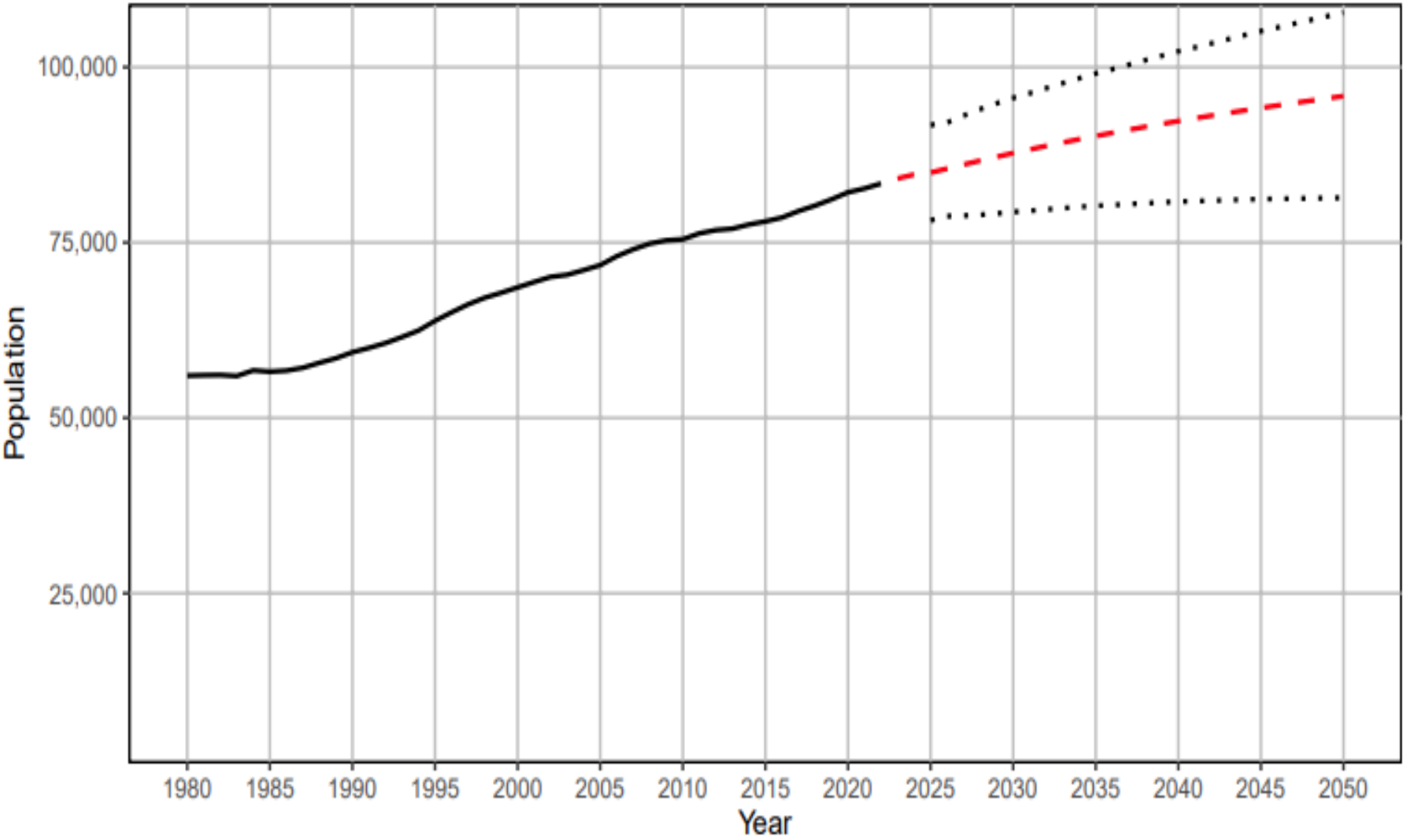
Size of Legislative Body: 3

15 Elected Officials

Appointed County Manager

Lewis County is ranked 6th in Washington by total area and 16th by population.

Lewis County, 2022 GMA Projections



— Census/ Estimate ··· High - - - Medium ··· Low

LEWIS COUNTY BUDGET OUTLOOK



Property tax increase limited to one percent growth plus new construction and any increases in state assessed utilities – Refunds impacting taxing districts budgets.



The Assessor estimates new construction for Road and General (Current Expense) this year at \$463,122, up from \$430,000 in 2024 for 2025 taxes.



Supreme Court Rules outlining new caseload standards will have a significant impact on all cities and counties in Washington.



State funding for roads and bridges continues to be reduced while costs increase. Secure Rural Schools funding has not been reauthorized, further reducing revenue and impacting road maintenance projects.



Lewis County's median home price in Q2 2025 was \$424,000 compared to \$411,600 in Q2 2024. The median home price in Washington during Q2 2025 was \$675,600, 0.9% higher than the same time in 2024 – Washington Center for Real Estate Research (WCRER).



Sales tax revenue collections through October in 2025 are 3.34% higher than in 2024, or \$230,764.

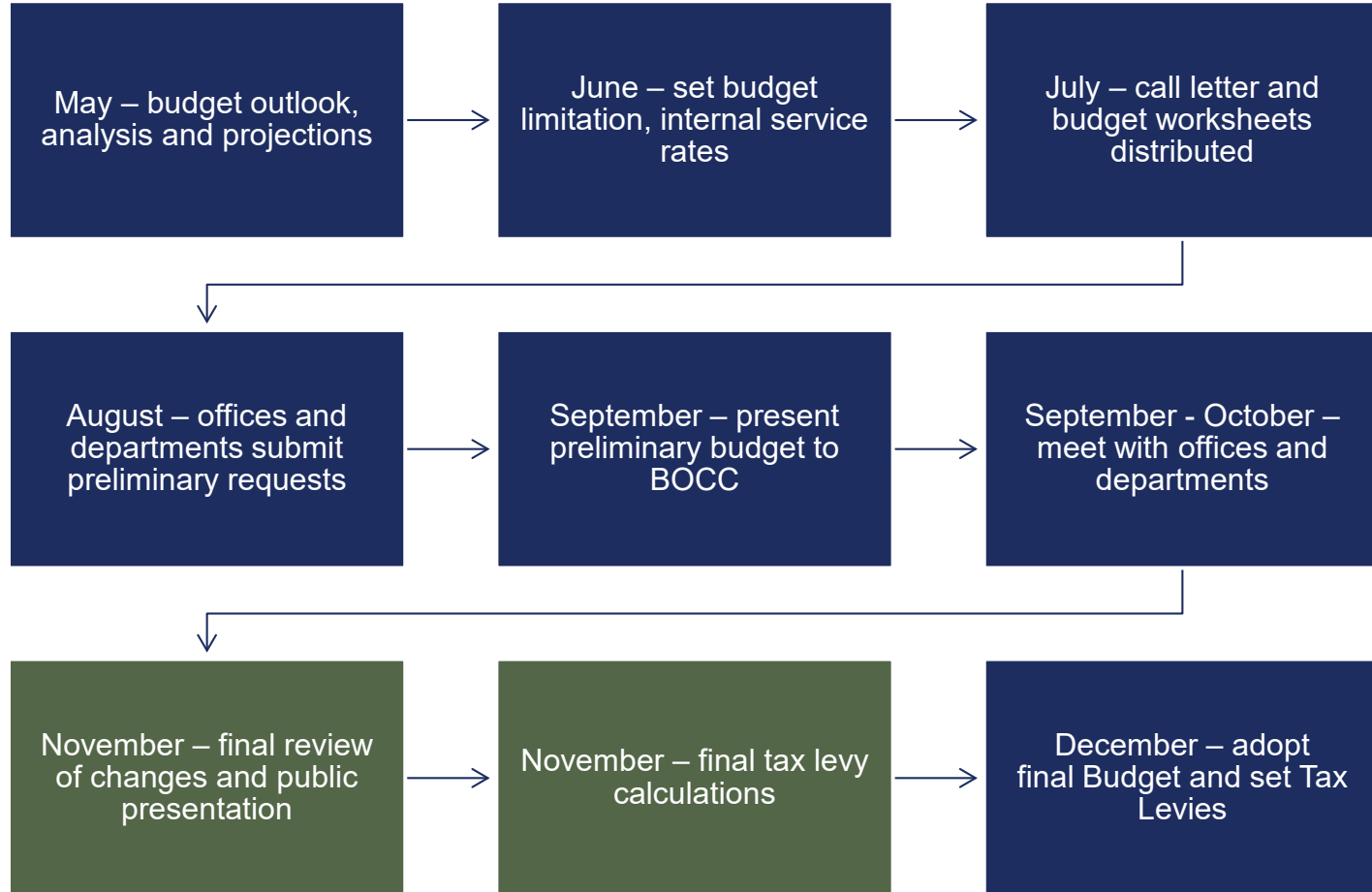


From July to August, the not seasonally adjusted unemployment rate was unchanged at 5.5% and total nonfarm employment increased by 120 jobs.

COUNTY DEPARTMENTS AND OFFICES

ELECTED OFFICES	DEPARTMENTS (General Fund)	DEPARTMENTS (Non-General Fund)
<ul style="list-style-type: none">• Board of County Commissioners• Auditor / Elections• Assessor• Treasurer• Clerk• Superior Court• District Court• Prosecuting Attorney• Sheriff• Coroner	<ul style="list-style-type: none">• County Administration• Human Resources• Budget• WSU Extension	<ul style="list-style-type: none">• Southwest WA Fair• Facilities• Capital Planning• IT Services• Public Works• Community Development• E911 Communications• Emergency Management• Public Health & Social Services• Weed Control Services• Risk Management

BUDGET TIMELINE



FUND TYPES

GENERAL FUND (Current Expense)

- Non-restricted revenue, such as property tax and sales tax
- Includes: Administrative Departments (HR, Budget and County Administration)
- Elected Offices (BOCC, Treasurer, Assessor, Coroner, Auditor, Prosecutor, Courts, Clerk, Sheriff)

SPECIAL REVENUE

- Hold restricted revenue that is dedicated to a specific use and usually cannot be used for operations in General Fund
- Emergency Management, Veterans Relief, Social Services, Community Development, Roads, Health, Southwest Washington Fair and Weed Control

DEBT SERVICE

- Funds are transferred from other funds depending on the type of debt

CAPITAL

- Used to track capital projects such as buildings (real estate excise tax [REET] revenue is mainly dedicated to capital improvements) 1/10th of 1% for Jail and Juvenile projects

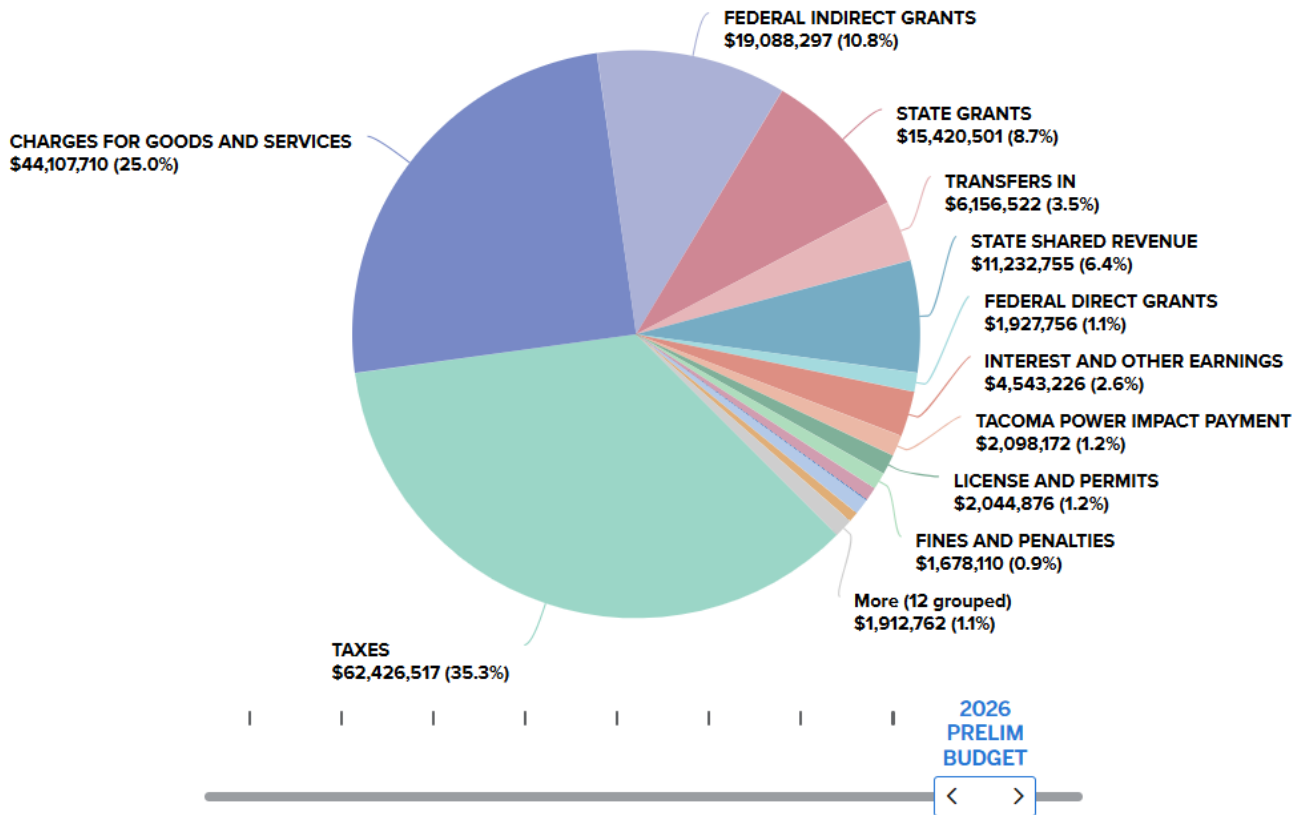
ENTERPRISE

- Supported by fees from a business-type activity that cannot be used for any other activity - Solid Waste, Airports, Vader water, Middle Fork water, and sewer systems

INTERNAL SERVICE

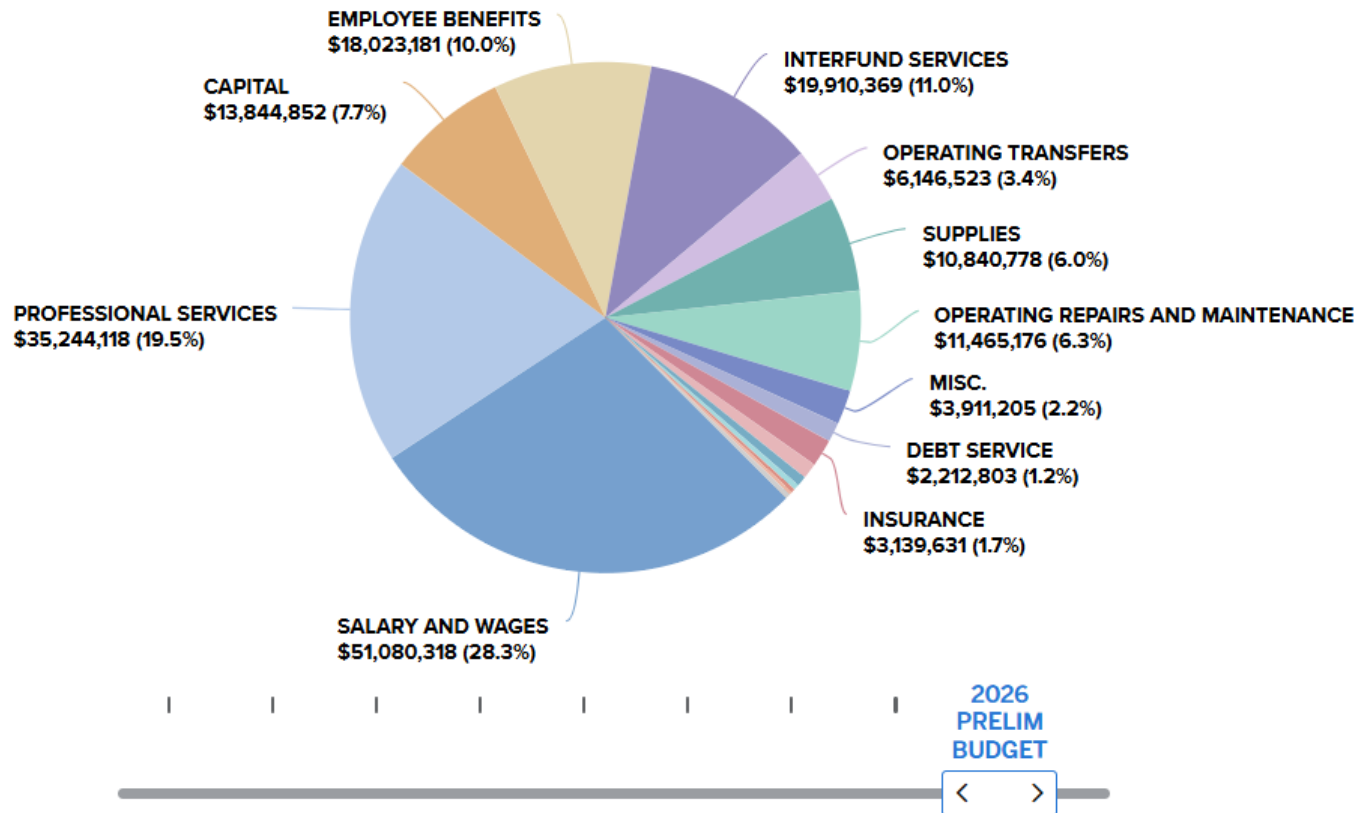
- Charges to other departments / offices for a service provided internally
- IT, Fleet, Risk/Insurance and Facilities

REVENUE SOURCES ALL FUNDS



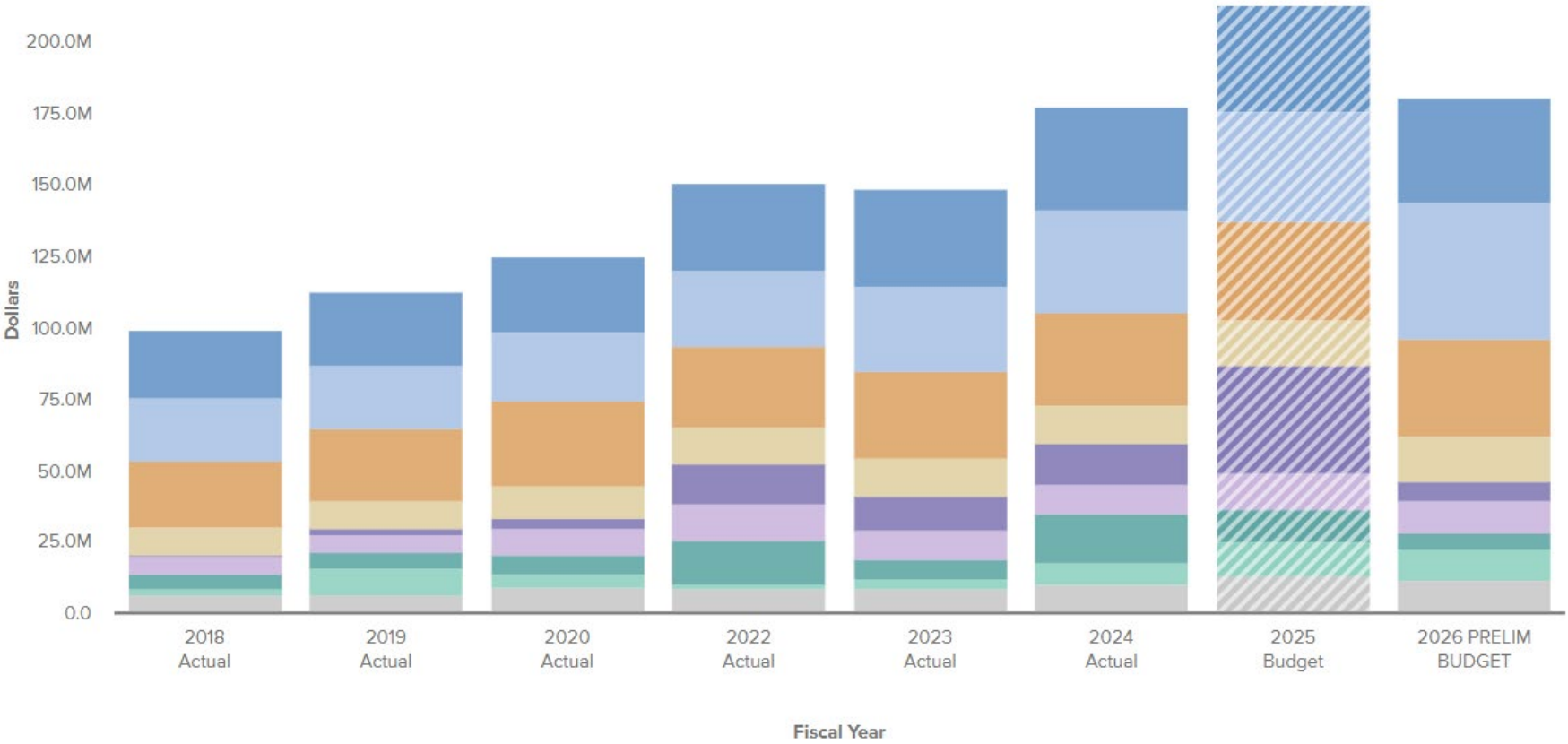
Total Preliminary Revenue Budget for All Funds is \$176.6 million

EXPENDITURE (USES) ALL FUNDS



Total Preliminary Expenditures Budget for All Funds is \$180.7 million

COUNTY BUDGET BY FUNCTION (EXP.)



COUNTY BUDGET BY FUNCTION (EXP.)

	2018 Actual	2019 Actual	2020 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 PRELIM BUDGET
(10) GENERAL GOVERNMENT	\$ 23,987,831	\$ 25,404,573	\$ 26,062,339	\$ 30,605,074	\$ 34,092,324	\$ 36,040,018	\$ 36,784,925	\$ 36,662,418
(40) TRANSPORTATION	21,839,269	22,367,059	24,375,666	26,763,544	29,527,429	36,035,296	38,477,986	47,658,229
(20) PUBLIC SAFETY	23,500,215	24,951,598	29,645,921	28,149,078	30,260,129	32,167,899	34,481,696	34,181,322
(30) UTILITIES	9,706,320	10,077,990	11,253,612	12,915,495	13,339,475	13,395,315	15,796,172	16,106,274
(94) CAPTL EXPENDITURES/EXPENSES	293,556	1,753,860	3,910,459	13,810,392	12,125,906	14,528,673	37,300,788	6,600,852
(60) SOCIAL SERVICES	6,075,273	6,573,240	8,947,083	12,865,766	10,351,317	10,313,685	12,972,221	11,158,497
(97) TRANSFER IN/OUT	5,450,880	5,513,466	6,882,223	15,494,433	6,566,733	16,733,752	11,344,685	5,884,373
(95) ROADS/STS & OTH INFRASTRUCTURE	2,042,886	9,006,042	4,655,193	1,393,990	3,497,431	7,735,587	12,016,112	10,691,261
(50) NATURAL & ECONOMIC ENVIRONMENT	3,222,232	3,478,486	4,223,226	3,752,102	3,860,181	5,681,358	7,752,155	6,484,438
(70) CULTURE AND RECREATION	1,649,284	1,716,889	1,292,521	2,798,359	2,612,038	2,158,091	2,570,224	2,850,394
(91) REDEMPTION OF LONG-TERM DEBT	1,414,183	1,438,253	1,404,968	1,593,060	1,527,676	1,586,249	732,938	823,987
(90) DEBT SERVICE	0	0	0	580,190	411,641	465,478	1,233,273	1,229,962
(92) INT & OTHER DEBT SERVICE COSTS	294,938	288,316	266,463	150,815	403,258	566,467	1,022,277	421,004
(99) PMTS-REFUNDED DEBT ESCROW AGNT	0	0	1,979,410	0	0	0	0	0
Total	\$ 99,476,867	\$ 112,569,773	\$ 124,899,084	\$ 150,872,297	\$ 148,575,536	\$ 177,407,869	\$ 212,485,452	\$ 180,753,011

CIP FOR GENERAL CAPITAL PROJECTS

		CAPITAL MAINTENANCE	1/10th% JAIL & JUV TAX	REET I	REET II	GEN GOVT BOND	JAIL / JUV BOND	ANIMAL SHELTER
	Original Estimate	FUND 3010	FUND 3100	FUND 3110	FUND 3120	FUND 3250	FUND 3450	1520
Parks Capital Projects/Improvement	50,000				50,000			
Juvenile Capital Maintenance	125,000		125,000					
Courthouse Capital Maintenance	200,000	50,000		150,000				
Senior Center Maintenance	20,000	20,000						
Jail Capital Maintenance	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				
L&J Boiler Replacement	250,000			100,463		149,537		
Museum Roof and Tuck 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			
Jail Roof Replacement	2,500,000		1,826,619				673,381	
Parking Improvements	500,000				500,000			
Animal Shelter	50,000							50,000
SWW Fair Drain and Resurfacing	1,000,000				1,000,000			
Historic Courthouse Fire Alarm System	300,000			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

GENERAL FUND OFFICES AND DEPARTMENTS

ELECTED OFFICES

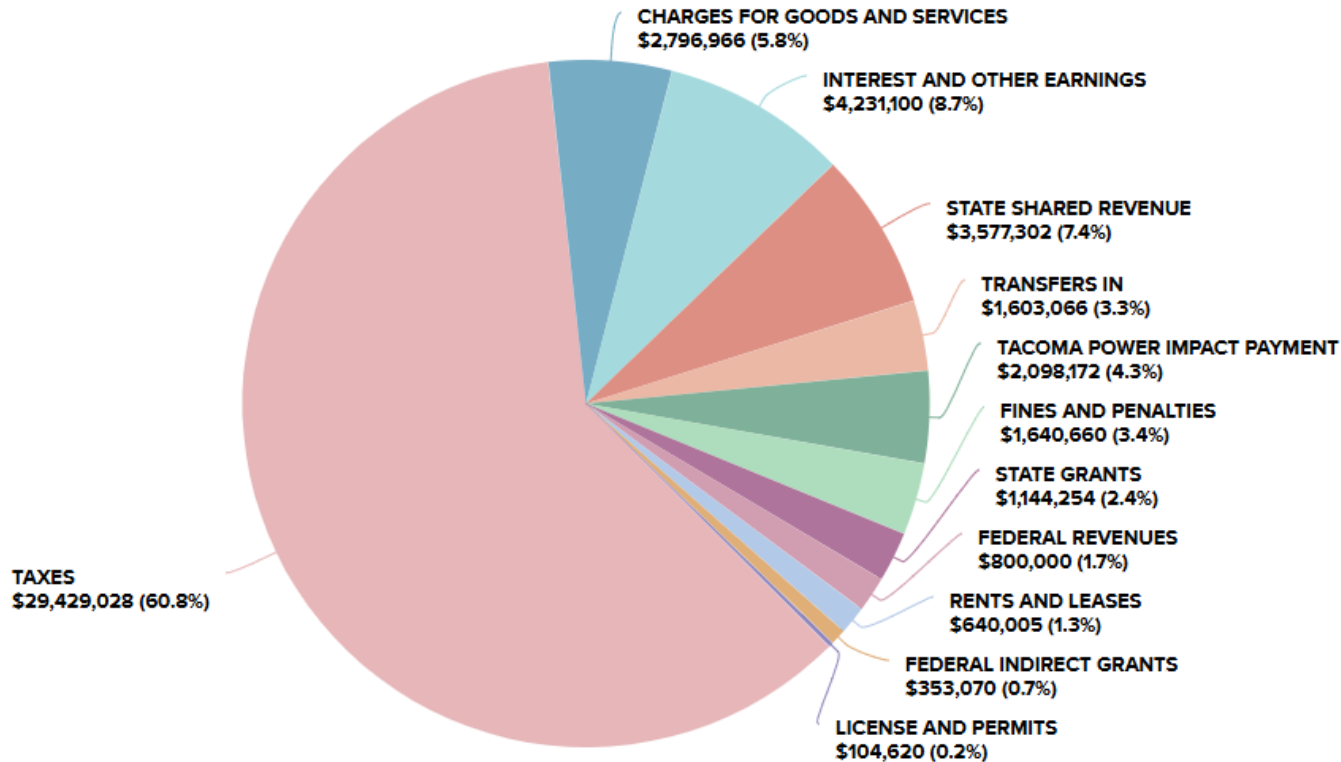
- Board of County Commissioners
- Auditor / Elections
- Assessor
- Treasurer
- Clerk
- Superior Court
- District Court
- Prosecuting Attorney
- Sheriff
- Coroner

DEPARTMENTS

- County Administration
- Weed Control Services
- Animal Shelter
- WSU Extension
- Jail (Sheriff oversight)
- Juvenile (Superior Court oversight)
- Court Security
- Human Resources
- Board of Equalization
- Public Defense / Trial Court Improvement
- Civil Service
- Disability Board
- State Examiner
- WACO & WSAC
- Boundary Review Board
- Senior Facilities
- Transfers
- Air Pollution
- Indirect CAP

GENERAL FUND REVENUE SOURCES

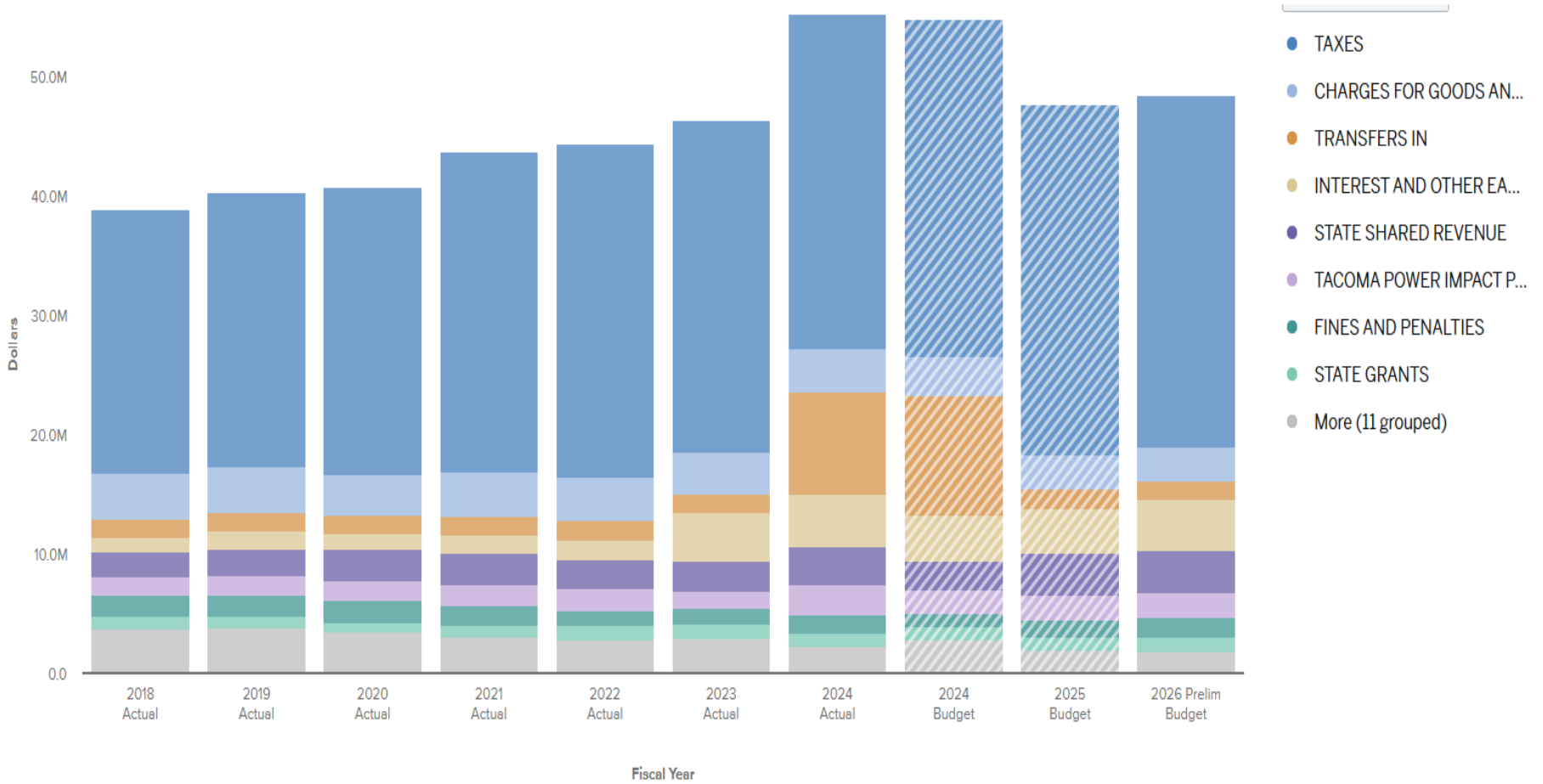
Total Preliminary General Fund Budget for Revenue is \$48.4 million



2026
PRELIM
BUDGET



GENERAL FUND REVENUE HISTORY



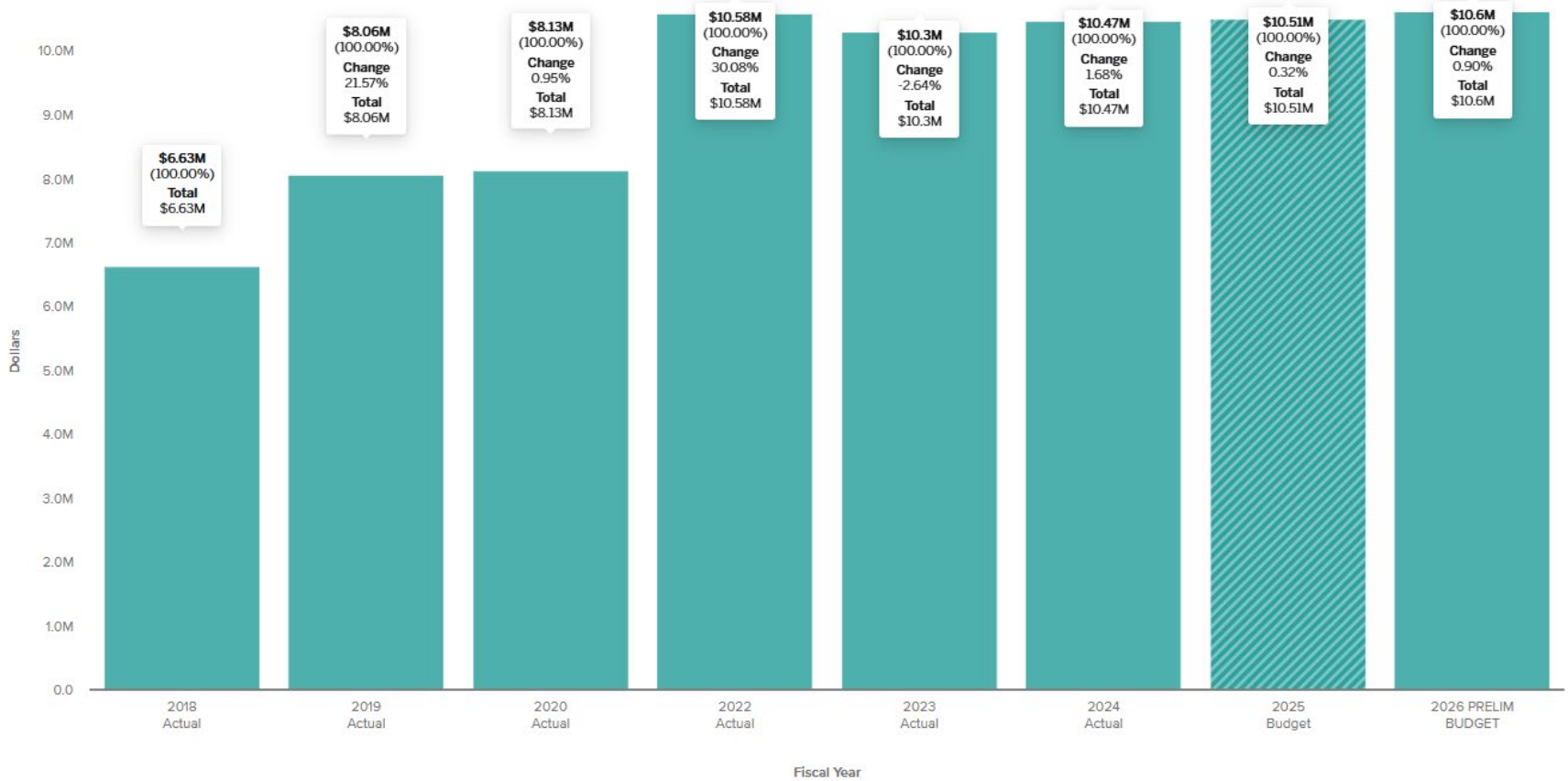
The 2024 budget includes the transfer from ARPA for Public Safety

GENERAL FUND REVENUE BY TYPE

Expand All	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Budget	2025 Budget	2026 Prelim Budget
▶ TAXES	\$ 22,138,314	\$ 22,946,540	\$ 24,034,104	\$ 26,890,188	\$ 27,937,414	\$ 27,814,299	\$ 27,864,713	\$ 28,232,824	\$ 29,334,329	\$ 29,429,028
▶ CHARGES FOR GOODS AND SERVICES	3,842,631	3,923,461	3,474,879	3,727,288	3,663,313	3,437,241	3,734,142	3,310,180	2,838,179	2,796,966
▶ TRANSFERS IN	1,467,112	1,471,484	1,526,789	1,568,173	1,555,519	1,527,831	8,543,120	10,023,686	1,642,980	1,603,066
▶ INTEREST AND OTHER EARNINGS	1,274,884	1,610,383	1,363,963	1,530,064	1,714,643	4,055,571	4,362,246	3,787,600	3,799,600	4,231,100
▶ STATE SHARED REVENUE	2,055,427	2,128,557	2,593,605	2,652,113	2,375,844	2,573,637	3,240,615	2,501,386	3,557,361	3,577,302
▶ TACOMA POWER IMPACT PAYMENT	1,593,920	1,682,637	1,693,757	1,727,632	1,898,194	1,435,065	2,475,376	1,951,607	2,036,960	2,098,172
▶ FINES AND PENALTIES	1,770,439	1,766,549	1,787,195	1,657,980	1,199,743	1,348,078	1,546,325	1,126,060	1,463,660	1,640,660
▶ STATE GRANTS	1,032,251	933,381	852,954	977,555	1,204,994	1,232,045	1,103,320	1,042,175	1,099,980	1,144,254
▶ DNR STATE TRUST PROCEEDS	1,175,749	1,846,655	1,595,347	889,635	628,837	891,463	0	900,000	0	0
▶ FEDERAL REVENUES	1,208,437	520,792	614,170	687,075	769,569	726,038	890,218	760,000	800,000	800,000
▶ RENTS AND LEASES	618,556	617,819	614,903	617,823	614,957	613,211	612,345	613,005	639,005	640,005
▶ FEDERAL INDIRECT GRANTS	506,598	467,375	307,720	391,589	467,507	363,439	369,269	433,849	359,342	353,070
▶ LICENSE AND PERMITS	80,509	117,088	139,868	134,949	128,712	119,573	113,191	104,220	104,220	104,620
▶ MISC. REVENUE	90,049	186,341	99,188	40,046	125,153	111,257	305,885	38,925	24,925	6,125
▶ DONATIONS	63,857	106,525	69,401	287,056	23,116	85,771	7,762	14,500	10,500	10,500
▶ PRIOR PERIOD ADJUSTMENTS	0	0	0	0	106,450	0	0	0	0	0
▶ FEDERAL DIRECT GRANTS	5,473	17,399	7,382	6,044	5,913	4,544	9,149	1,500	1,500	0
▶ LOCAL GRANTS	91	1,676	14,935	5,000	0	0	0	0	0	0
▶ INSURANCE RECOVERIES	0	150	0	0	0	0	0	0	0	0
Total	\$ 38,924,298	\$ 40,344,809	\$ 40,790,159	\$ 43,790,213	\$ 44,419,877	\$ 46,339,063	\$ 55,177,676	\$ 54,841,517	\$ 47,712,541	\$ 48,434,868

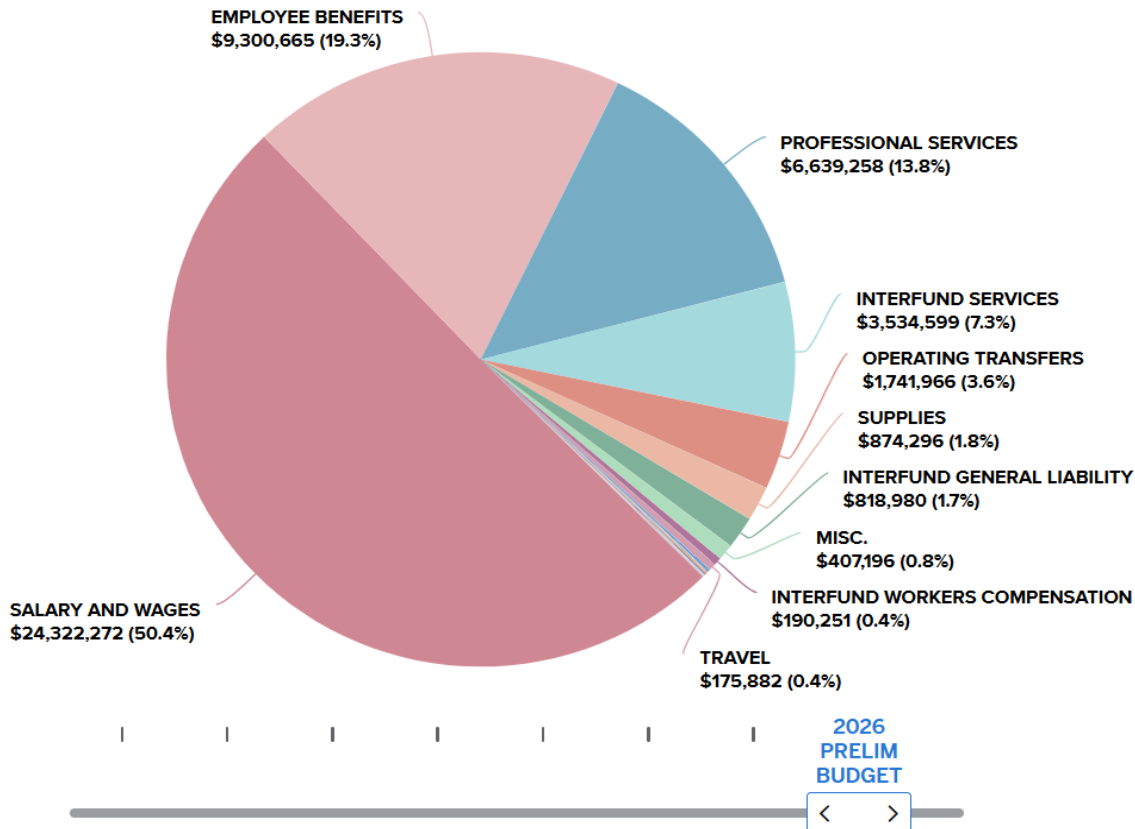
DNR State Trust moved to State Shared Revenue

GENERAL & OPTIONAL SALES TAX RECEIPTS



Does not include 3.5% allocated to capital and IT projects

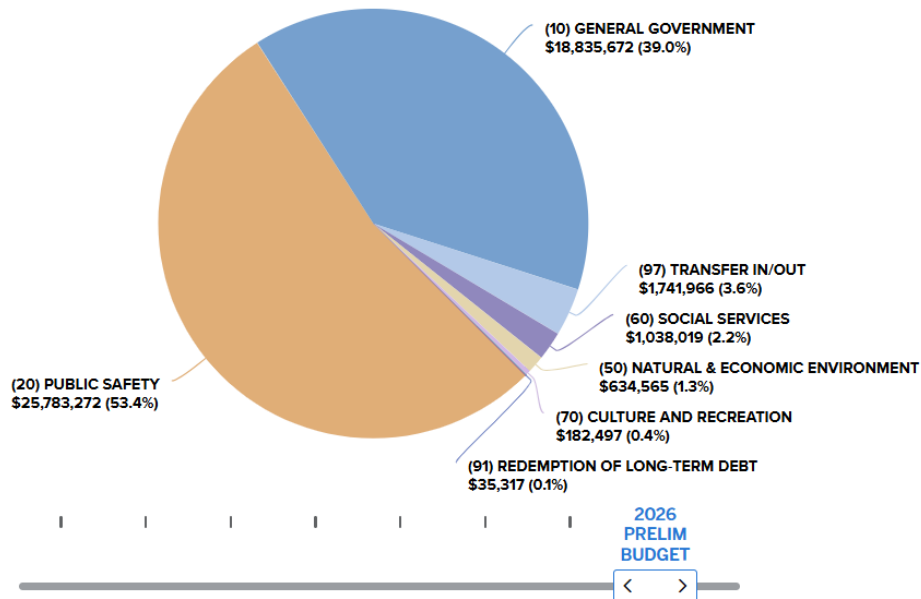
GENERAL FUND EXPENDITURES



Total Preliminary General Fund Budget for Expenditures is \$48.2 million

GENERAL FUND EXPENDITURES BY FUNCTION

EXPENDITURES BY FUNCTION



Public Safety

Sheriff
Jail
Juvenile
Coroner
Civil Service

Law & Justice

Prosecuting Attorney
District Court
Courts: Designated
Accounts
Superior Court
Clerk

General Government

Assessor
Auditor
Commissioners
Treasurer
Animal Shelter
Elections
Human Resources
County Admin.
Self-Insurance
WSU Extension
Senior Services
State Examiner
WACO & WSAC
Air Pollution Control
Central Services
Board of Equalization
Boundary Review
Board
Disability Board
Blake
Court Security

SUMMARY OF PRELIMINARY BUDGET

REVENUE

Fund Category	2025 Revised Rev. Budget 10\31\2025	2026 Preliminary Rev. Budget	Proposed Changes 11-8-2025
General Fund	47,674,335	48,434,868	33,845
Special Revenue	83,714,794	81,623,783	1,631,184
Debt Service	2,063,553	2,068,338	0
Capital ¹	31,747,162	6,103,567	398,800
Enterprise	20,836,488	19,005,504	346,906
Internal Service	17,381,303	19,439,612	577,239
Total All Funds	203,417,635	176,675,672	2,987,974

EXPENDITURES

Fund Category	2025 Revised Exp. Budget	2026 Preliminary Exp. Budget	Proposed changes 11-8-2025
General Fund	49,308,918	48,251,644	1,609,731
Special Revenue	85,368,948	83,600,809	1,313,675
Debt Service	2,063,553	2,068,341	0
Capital	34,701,725	7,812,089	2,676,436
Enterprise	20,969,687	18,958,194	(63,600)
Internal Service	21,569,096	20,061,934	(81,721)
Total All Funds	213,981,927	180,753,011	5,454,520

1- Capital Funds include Broadband Expansion in Winlock, funded by a WSBO Grant

PROPERTY TAXES

General

Assessed Value

- 2026 \$17,501,420,278
- 2025 \$17,039,320,266

New Construction Est.

- 2026 \$253,542
- 2025 \$220,422

Increase in State-Assessed Utilities

- 2026 \$TBD

Roads

Assessed Value

- 2026 \$11,940,306,914
- 2025 \$11,659,658,846

New Construction Est.

- 2026 \$209,580
- 2025 \$209,582

Increase in State-Assessed Utilities

- 2026 \$TBD

BUDGET REQUESTS

Office/Department Name:	Amount Requested:	Amount Approved	Status
Assessor's Office	257,400	155,000	Approved SaaS for new system. Other Professional services are being reviewed for legacy and consultant
Human Resources	13,220	13,220	Approved
Human Resources	5,547	5,547	Approved
Human Resources	2,000	2,000	Approved
Human Resources	3,877	3,877	Approved
Human Resources	98,000	-	FTE not Approved
Treasurer	180,000	155,000	Approved SaaS for new system and will review legacy costs in 2026
Superior Court	6,900	-	Approved for budget amendment in 2026 offset with any salary savings
Public Defense	200,000	200,000	Approved with new case weighting policy
Court Security	45,435	45,435	Approved
Jail	395,723	-	Approved for budget amendment in 2026 offset with any salary savings
Coroner	34,459	-	PTE not Approved
Public Health	108,260	-	FTE not Approved
Total General Fund	1,350,821	580,079	
Social Services	102,000	102,000	FTE Approved use of non-General Funds
IT	734,000	734,000	Approved using capital funds
Total Other Funds	836,000	836,000	
Total 2026 Preliminary Increase	2,186,821	1,416,079	

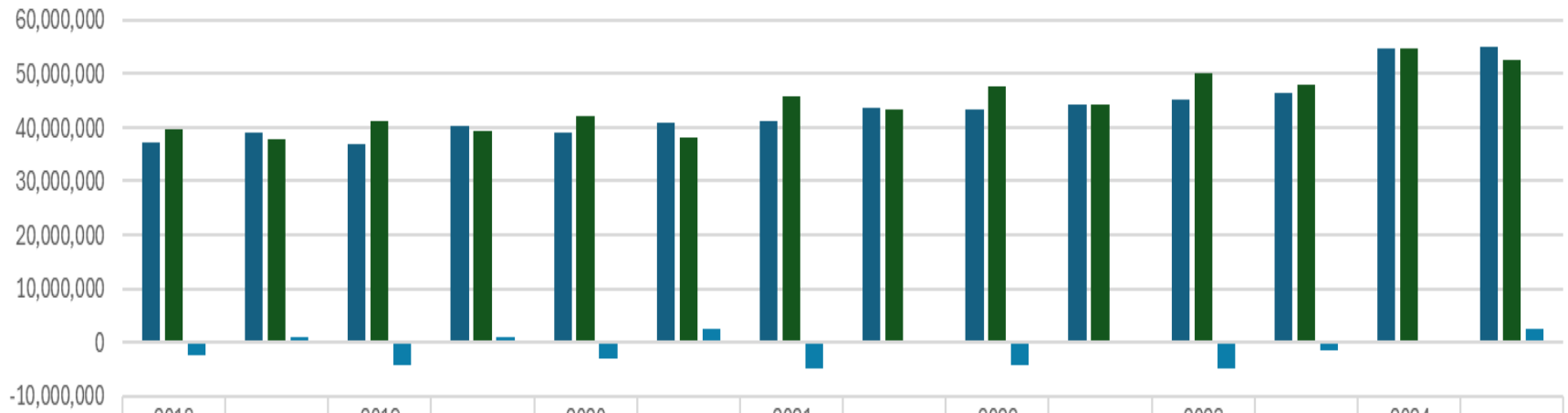
CHANGES TO THE PRELIMINARY BUDGET

Fund Category	2025 Revised Exp. Budget	2026 Preliminary Exp. Budget	Proposed changes 11-8-2025
General Fund	49,308,918	48,251,644	1,609,731
Special Revenue	85,368,948	83,600,809	1,313,675
Debt Service	2,063,553	2,068,341	0
Capital	34,701,725	7,812,089	2,676,436
Enterprise	20,969,687	18,958,194	(63,600)
Internal Service	21,569,096	20,061,934	(81,721)
Total All Funds	213,981,927	180,753,011	5,454,520

- Does not include the rate increase under internal services for General Liability 60% rate increase
- Capital Increase - \$1 million for fairgrounds paving and drains, \$1 million for jail roof, \$300,000 for Historic Courthouse Fire Panel and Courthouse Exterior repairs
- Special Revenue includes changes for the Roads project, changes, and \$784,000 under LATCF for IT storage array

BUDGET TO ACTUALS COMPARISON

2018 - 2024 ACTUALS



	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual
■ Revenues	37,346,049	38,924,298	36,914,875	40,344,809	39,014,855	40,790,159	41,069,021	43,790,213	43,253,361	44,419,877	45,136,437	46,339,063	54,841,517	55,177,676
■ Expenses	39,708,620	37,865,341	41,343,340	39,511,317	42,048,222	38,228,971	45,850,452	43,416,788	47,562,435	44,373,277	50,162,554	47,839,629	54,682,854	52,648,597
■ Revenues Less Expenses	-2,362,571	1,058,957	-4,428,465	833,492	-3,033,367	2,561,188	-4,781,431	373,425	-4,309,074	46,600	-5,026,117	-1,500,566	158,663	2,529,079

■ Revenues ■ Expenses ■ Revenues Less Expenses

Unassigned Beginning Fund Balance - 2025 \$14 million and \$1.5 million was reserved

NEXT STEPS

Incorporate Final Changes:

- Property Tax budget decisions for new construction, state-assessed utilities, banked capacity and 0%-1% increase.
- Update the Final Budget for BOCC-approved department and office budget adjustments, revenue projections and grant funds.

Adopt Six-Year Transportation Program 11/25/2025

Final Budget Hearings 12/1/2025:

- Setting property tax levies for both the General and Roads
- Adopting the Final 2026 Budget and Capital Plan

OPENGOV FINANCIAL TRANSPARENCY PORTAL



Explore the County Budget using the OpenGov interactive transparency portal.

<https://lewiscountywa.opengov.com/>

A screenshot of the OpenGov website interface. The top navigation bar shows the breadcrumb path: "/ BUDGET / LEWIS COUNTY BUDGET PROCESS AND REPORTS / 2026 BUDGET". The main content area is titled "2026 Budget" and "Budget Documents and Reports". It lists several documents: "2026 Budget Call Letter", "2025-2026 Budget Calendar", "Budget Overview", and "Preliminary Budget Memo 9-9-2025". Below this, there is a section for "Preliminary Budget Reports" with a note: "*The percent of change is based on estimated year-end projections as of 8/16/2025". Underneath, there are links for "Summary Preliminary Budget Reports", "General Fund | By Department - 2026 Preliminary Revenue Estimates - Summary", "General Fund | By Department - 2026 Preliminary Expenditure Summary", "Preliminary Revenue Reports", "All Funds | By Department/Fund - 2026 Preliminary Revenue Estimates - Summary", "All Funds | By Department/Fund - 2026 Preliminary Revenue Estimates- Detail", "Preliminary Expenditure Reports", "All Funds | By Department/Fund - 2026 Preliminary Expenditures Estimates - Summary", and "All Funds | By Department/Fund - 2026 Preliminary Expenditures Estimates- Detail". On the left side, there is a sidebar menu titled "BUDGET" with a "PAGES" section containing links to "Budget Home", "Blog", "Events", "Contact Budget", "Budget Contacts", and "Lewis County Budget Process And Reports". The "Lewis County Budget Process And Reports" link is expanded, showing a list of years from 2011 to 2026, with "2026 Budget" selected. At the bottom of the sidebar, there is a link for "Lewis County Adopted Budget Resolutions".

The Lewis County logo, featuring a circular emblem with a forest scene and the text "LEWIS COUNTY" and "Washington's First County" on a banner below it. Below the logo are two blue buttons: "Reports" and "Stories". Below the buttons are two story cards. The first card is titled "2025 - Adopted Final Budget" and features a small icon of three stars. The second card is titled "2026 Preliminary Budget Report 9-9-2025" and also features a small icon of three stars. A vertical scrollbar is visible on the right side of the page.

THANK YOU



For questions, please contact:

County Manager Ryan Barrett at 360-740-2697

Budget and Risk Director Becky Butler at 360-740-1198