

Lewis County 2014 Final Budget

1st Public Hearing
October 7th at 10:00 am
BOCC Hearing Room

Evening Presentation
November 18th at 5:30 pm
BOCC Hearing Room

2nd Public Hearing and Adoption
December 2nd at 10:00 am
BOCC Hearing Room

Discussion Points

- Fund Types
- Total Revenue and Expenditures by Fund Type
- Revenue-Current Expense
- Expenditures-Current Expense
- CE Expenditures by Function
- CE Transfers Supporting Other Funds
- Revenue-All Funds
- Expenditures-All Funds
- Estimated Property Tax

FUND TYPES

CURRENT EXPENSE

SPECIAL REVENUE

DEBT SERVICE

CAPITAL

ENTERPRISE

INTERNAL SERVICE

AGENCY

2014 Final Budget

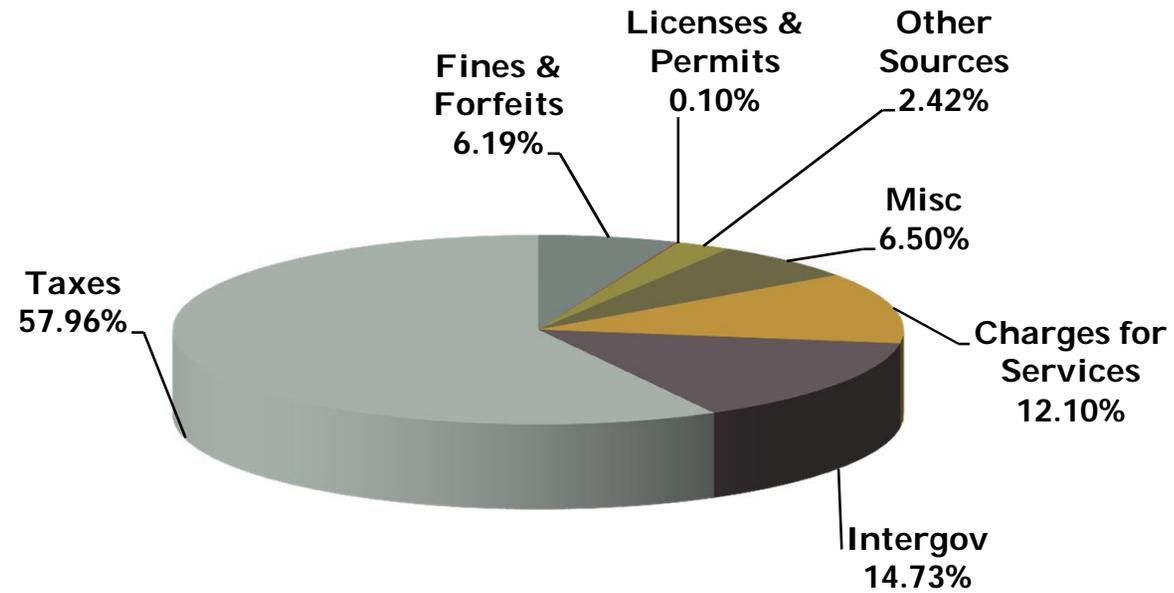
Total All Funds by Fund Type

FUND TYPE	REVENUE	EXPENDITURES	CHANGE IN RESERVES
Current Expense	31,334,229	34,731,281	-3,397,052
Special Revenue	39,152,980	41,895,795	-2,742,815
Debt	1,992,229	1,994,230	-2,001
Capital	2,527,520	2,286,123	241,397
Enterprise	7,509,373	8,143,876	-634,503
Internal Service	12,926,999	12,065,796	861,203
Agency	1,477,903	1,710,146	-232,243
TOTAL ALL FUNDS	96,921,233	102,827,247	-5,906,014

REVENUE - CURRENT EXPENSE

Type	2013 Budget	2014 Final	Change in Budget
Taxes	19,201,329	18,160,160	-1,041,169
Intergovernmental	5,805,274	4,616,509	-1,188,765
Charges for Service	2,316,836	3,791,456	1,474,620
Misc.	1,780,611	2,036,470	255,859
Other	759,000	759,000	0
License & Permits	30,800	30,700	-100
Fines & Forfeits	1,656,168	1,939,934	283,766
TOTAL	31,550,018	31,334,229	-215,789

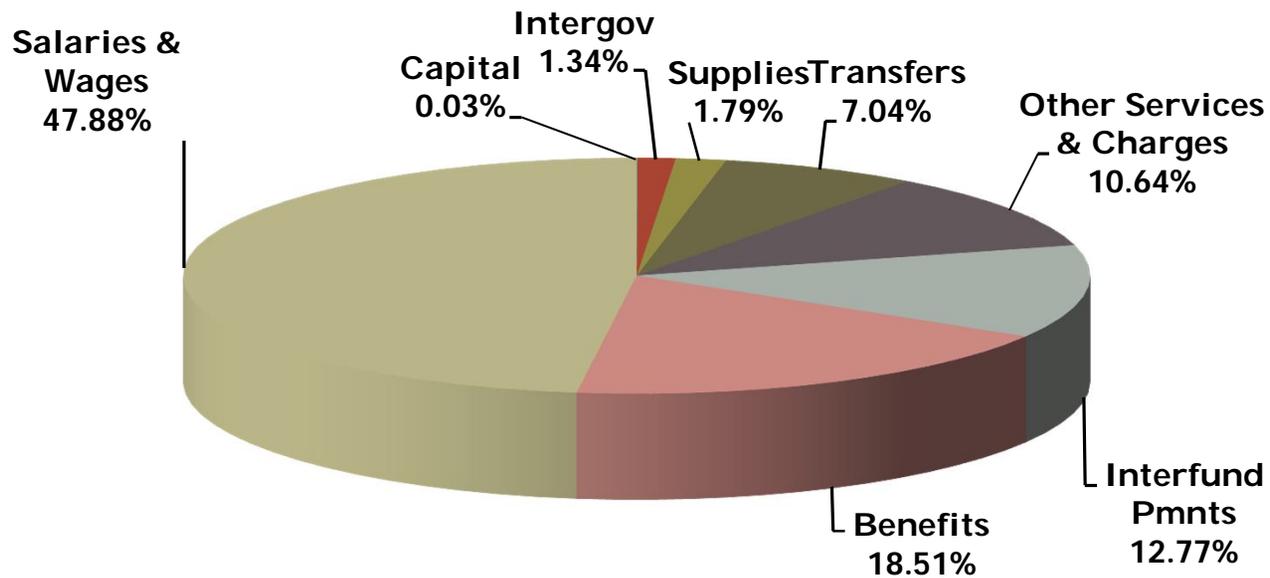
REVENUE-CURRENT EXPENSE



EXPENDITURES - CURRENT EXPENSE

Type	2013 Budget	2014 Final	Change in Budget
Salary/Benefits	22,330,691	23,058,049	727,358
Supplies	674,551	623,256	-51,295
Other Services	3,682,861	3,694,822	11,961
Intergovernment	463,686	465,502	1,816
Interfund Charges	4,267,654	4,433,508	165,854
Capital	0	12,040	12,040
Transfers	2,748,463	2,444,104	-304,359
TOTAL	34,167,906	34,731,281	563,375

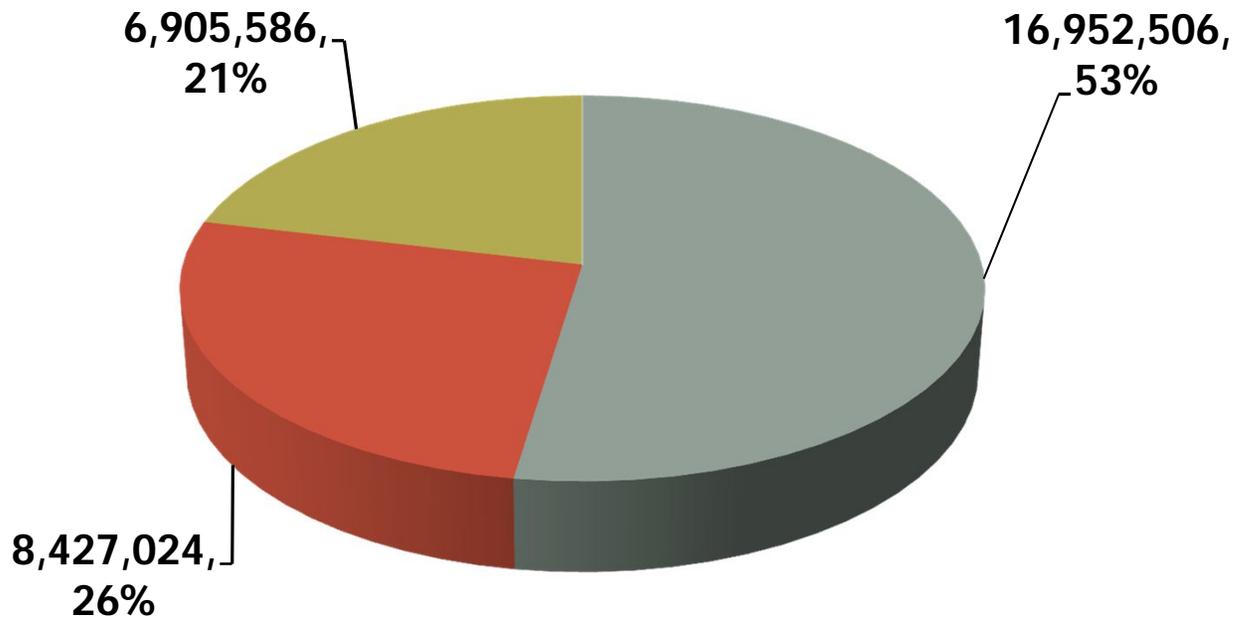
EXPENDITURES-CURRENT EXPENSE



Salaries and benefits are 66.4% of the Current Expense budget

CE EXPENDITURES BY FUNCTION

W/O TRANSFERS



■ Public Safety ■ Law and Justice ■ Administration

2014 CURRENT EXPENSE TRANSFERS

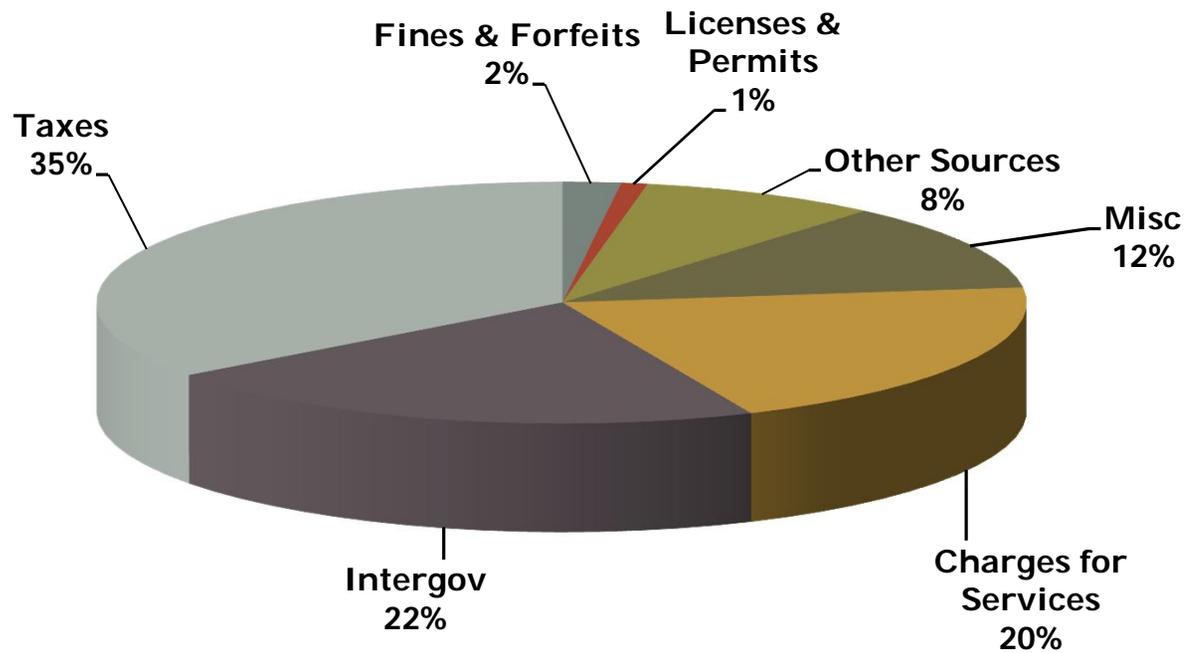
TOTAL
\$2,444,104

Fund	Amount
Emergency Services	144,411
Social Services	56,767
Law Library	30,000
Community Development	600,000
Chehalis River Basin District	35,000
Dispute Resolution	5,000
Public Health	602,888
Senior Services	183,038
Packwood Airport	10,000
Risk Management-LEOFF I	50,000
South County Airport	90,000
Cap Facilities-Technology	25,000
Debt Funds	464,400
Solid Waste for future capital expenses	147,600

REVENUE BY TYPE-ALL FUNDS

Type	Current Expense	Other Funds	TOTAL ALL FUNDS
Taxes	18,160,160	15,998,616	34,158,776
Intergovernment	4,616,509	16,103,808	20,720,317
Charges for Services	3,791,456	15,942,927	19,734,383
Misc.	2,036,470	9,318,378	11,354,848
Other Sources	759,000	7,346,265	8,105,265
Licenses/Permits	30,700	850,500	881,200
Fines/Forfeiture	1,939,934	26,510	1,966,444
TOTAL	31,334,229	65,587,004	96,921,233

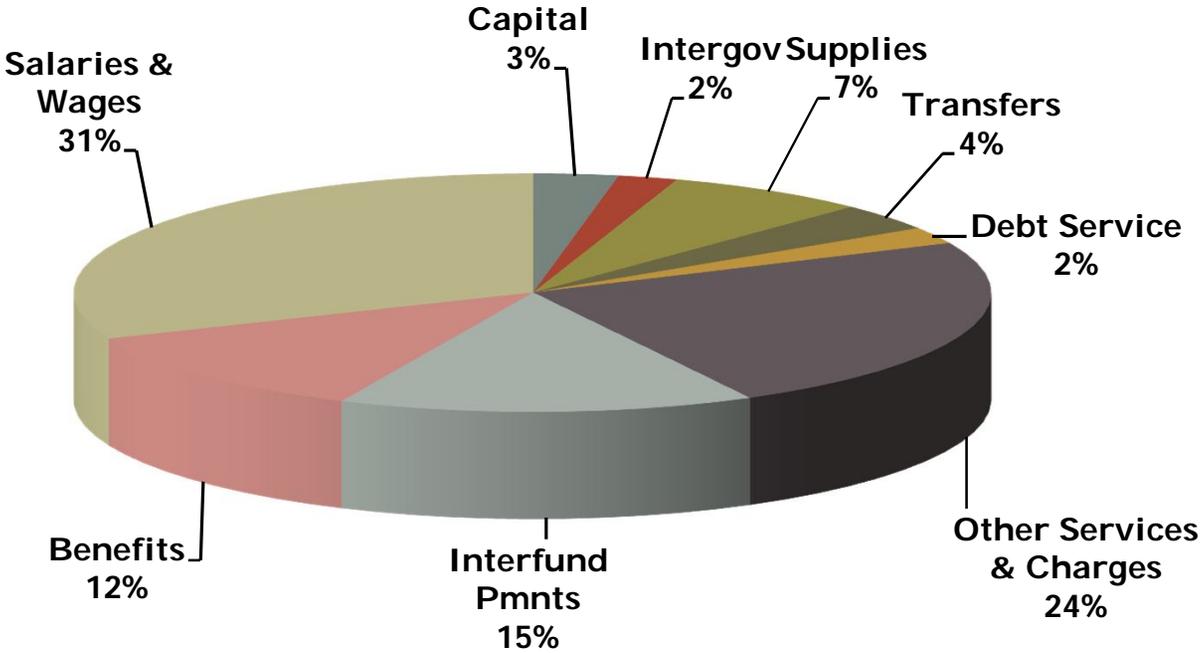
REVENUE BY TYPE-ALL FUNDS



EXPENDITURE BY TYPE-ALL FUNDS

Type	Current Expense	Other Funds	TOTAL ALL FUNDS
Salary/Benefits	23,058,049	21,335,289	44,393,338
Supplies	623,256	6,727,966	7,351,222
Other Services	3,694,822	20,994,244	24,689,066
Intergovernment	465,502	1,684,389	2,149,891
Capital	12,040	3,064,093	3,076,133
Debt Service	n/a	2,338,765	2,338,765
Interfund Charges	4,433,508	10,615,559	15,049,067
Transfers	2,444,104	1,335,661	3,779,765
	34,731,281	68,095,966	102,827,247

EXPENDITURES BY TYPE-ALL FUNDS



ESTIMATED PROPERTY TAX

(AMOUNTS MAY CHANGE BEFORE FINAL BUDGET)

- 2014 Estimated Assessed Valuation (AV)
 - County \$6,939,641,613
 - Roads \$4,938,418,918

- 2014 Estimated Total Levy
 - County \$11,606,540
 - Roads \$11,112,000

- Includes State Utility Assessment