

# LEWIS COUNTY, WA 2018 BUDGET

as of 11-28-2017



## BOARD OF COUNTY COMMISSIONERS

Gary Stamper, Chairman

Edna J. Fund, Vice-Chair

Robert C. Jackson, Commissioner

# BUDGET PURPOSE

The operating budget is probably a municipality's most important work product. The budget serves a number of functions.

- It is a legal document that gives local government officials the authority to incur obligations and pay expenses.
- It allocates resources among departments, reflecting the legislative body's priorities and policies and controls how much each department may spend.
- In most jurisdictions, the budget has evolved to include more than just financial data. Mission statements, goals, and objectives convey how budget decisions relate to a wider vision for the future of the municipality.
- A budget can also be an evaluation tool, comparing commitments made in the previous year's budget with actual accomplishments.

State law requires the board of county commissioners to adopt a budget every year or, every other year if the county opts to do a biennial budget.

# DISCUSSION POINTS

- Budget Timeline
- Challenges
- Fund Types
- Total Revenue And Expenditures By Fund Type
- Revenue-All Funds
- Expenditures-All Funds
- Revenue-General Fund (Current Expense)
- Expenditures-General Fund (Current Expense)
- CE Expenditures By Function
- CE Transfers Supporting Other Funds
- Changes To Preliminary
- General Fund Reserves

# BUDGET TIMELINE

- ✓ May – budget outlook, analysis and projections
- ✓ June – set budget limitation, internal service rates
- ✓ July – call letter and budget worksheets distributed
- ✓ August – offices and departments submit preliminary requests
- ✓ September – present preliminary budget to BOCC
- ✓ September/October – meetings with offices and departments
- ✓ October/November – final review of changes & increase requests
- November – final tax levy calculations
- December- Adopt final Budget and set Tax Levies

# BUDGET CHALLENGES

- Indigent Defense Cost
- Inmate Medical Care
- Medical Insurance Premium Increases
- Public Disclosure Cost
- Continued State Retirement Increase
- Investment Interest
- Revenue Limitations

# FUND TYPES

GENERAL FUND (CURRENT EXPENSE)

SPECIAL REVENUE

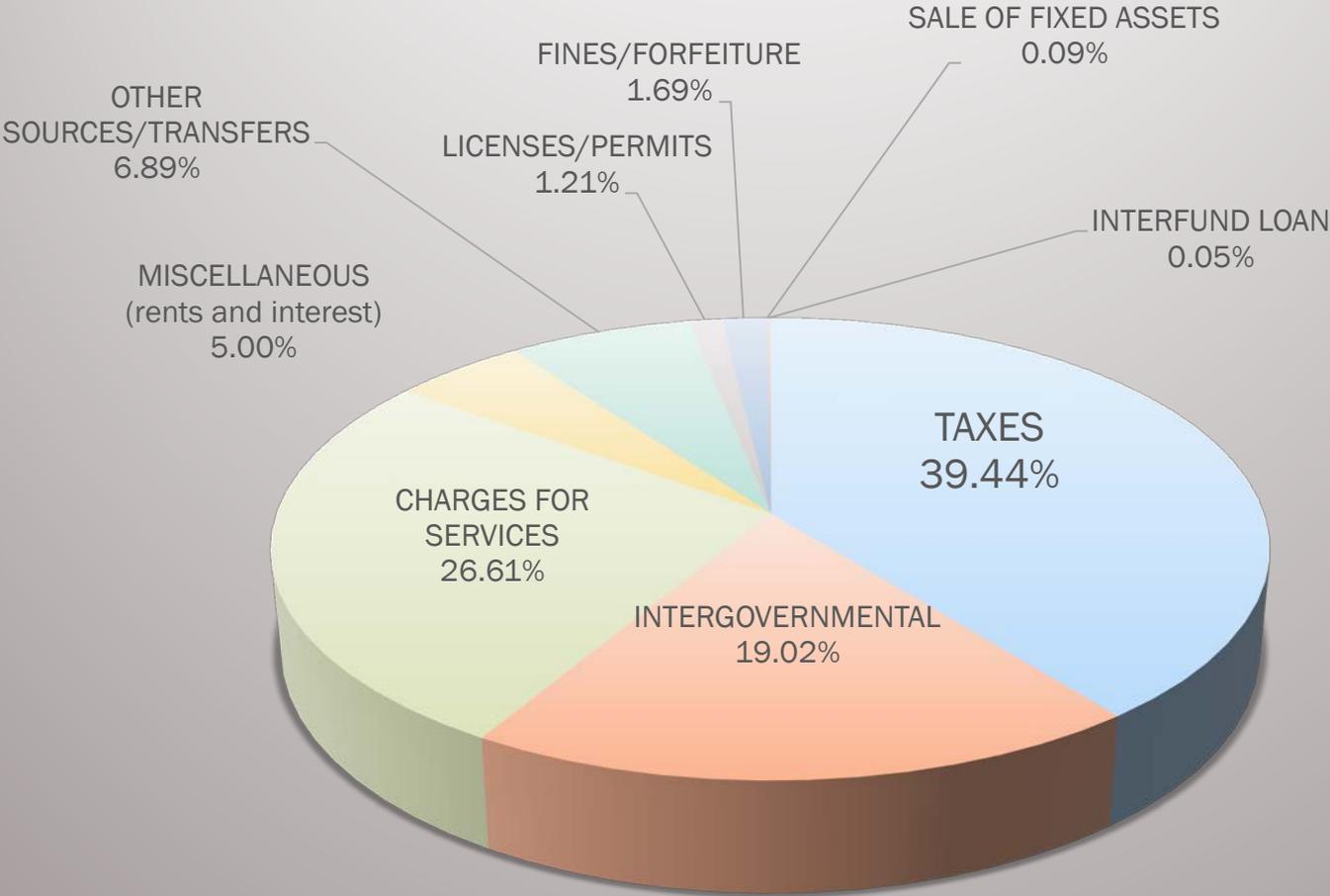
DEBT SERVICE

CAPITAL

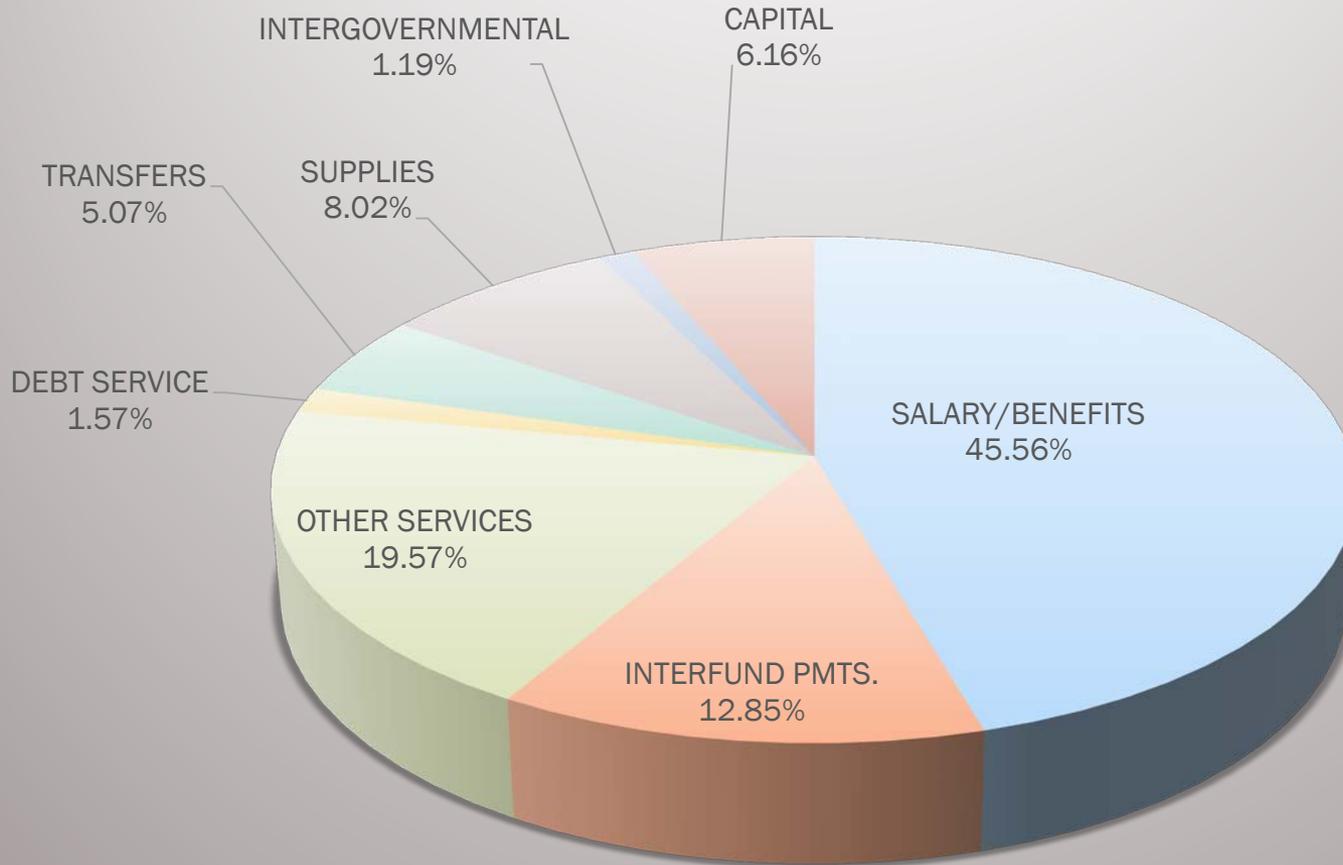
ENTERPRISE

INTERNAL SERVICE

# REVENUE BY TYPE-ALL FUNDS



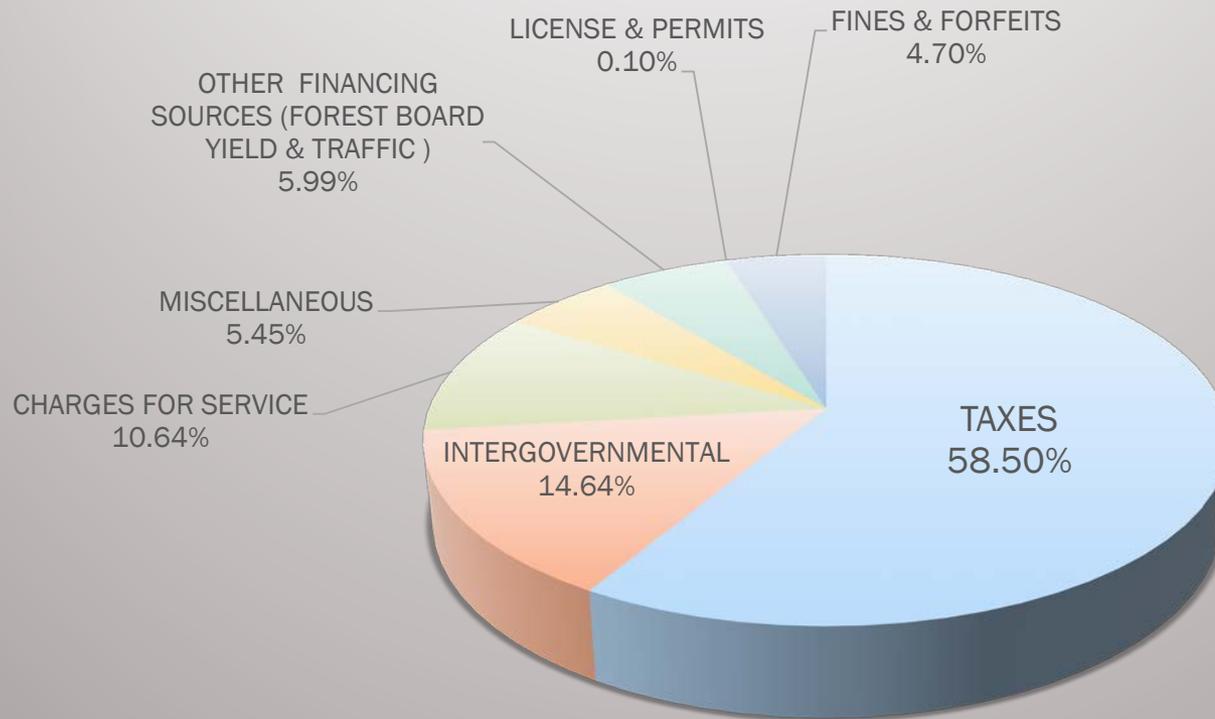
# EXPENDITURES BY TYPE-ALL FUNDS



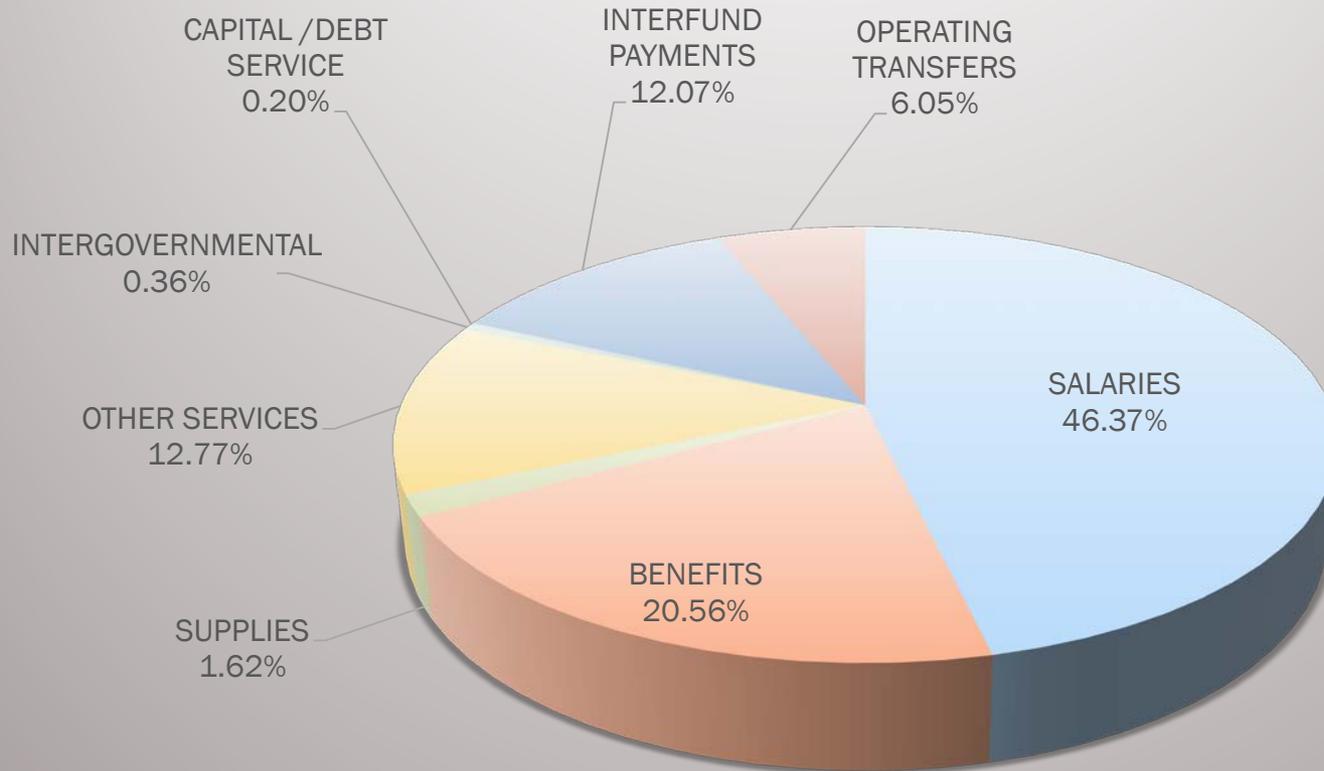
# GENERAL FUND OFFICES AND DEPARTMENTS

- Board of County Commissioners
- Auditor
- Auditor - Elections
- Assessor
- Board of Equalization
- Treasurer
- Clerk
- Superior Court
- District Court
- Prosecuting Attorney
- Self Insurance
- Public Defense/Trial Ct Improve
- Civil Service
- Disability Board
- State Examiner
- WACO & WASC
- Human Resources
- ~~Fiscal Services~~
- Boundary Review Board
- Central Services Admin
- Sheriff
- Jail
- Juvenile
- Weed Control
- Air Pollution
- Animal Shelter
- Coroner
- Senior Facilities-2018
- WSU Extension
- Transfers

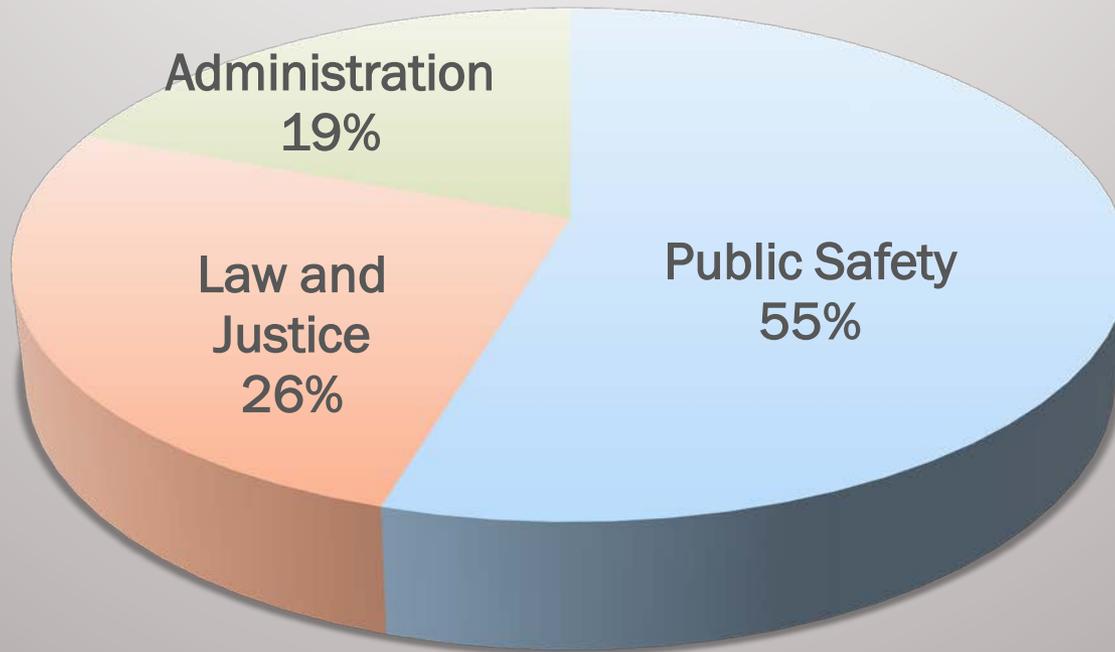
# REVENUE-GENERAL FUND



# EXPENDITURES- GENERAL FUND



# GENERAL FUND EXPENDITURES BY FUNCTION W/O TRANSFERS



■ Public Safety    ■ Law and Justice    ■ Administration

# GENERAL FUND- Fund Balance and Forecast

What is the Fund Balance?

Fund balance is what is left over at the end of the year after all revenues have been accounted for and all expenditures have been recorded against the lawful appropriations of the budget period.

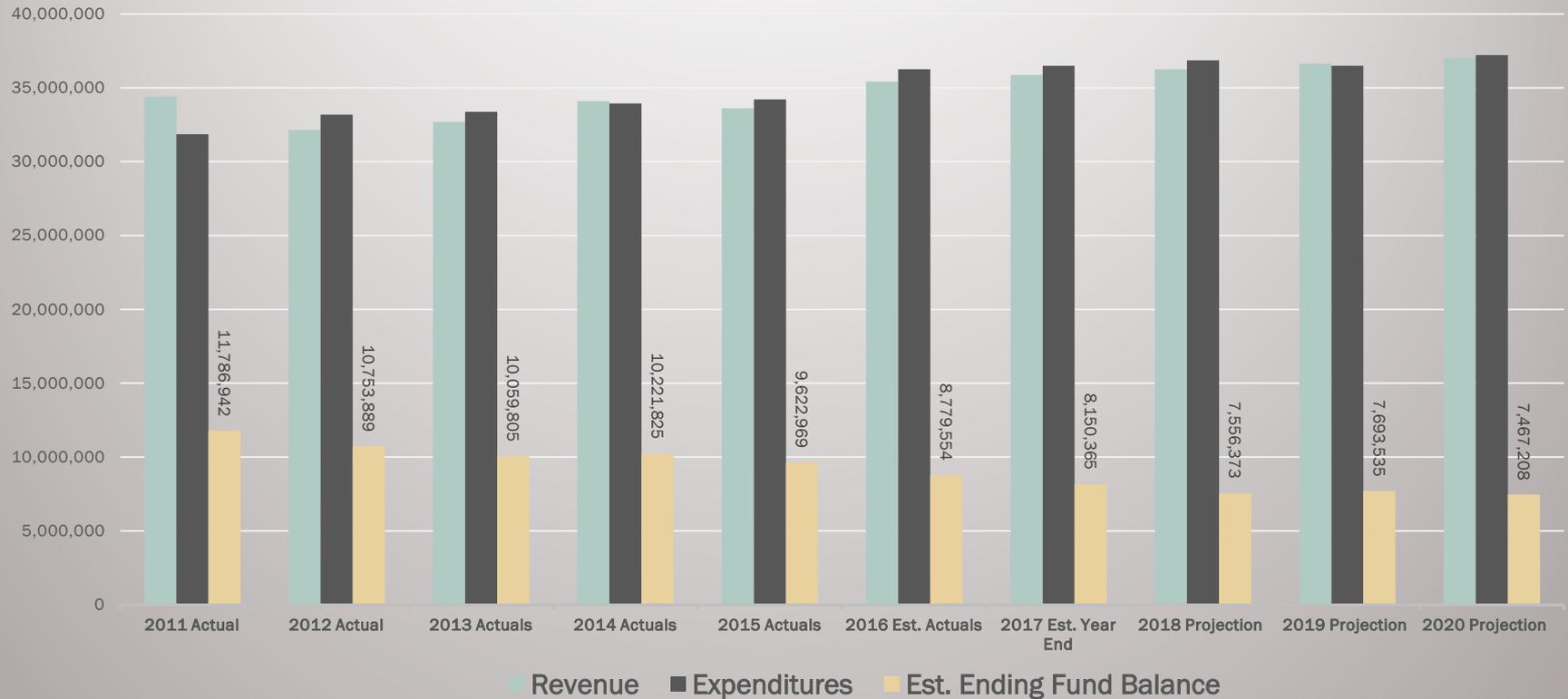
How much should we have?

GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

What is two months for Lewis County?

Average \$2.5 mill a month so a minimum of \$5.0 Million

# General Fund Forecast and Prior Year Fund Balance



Expenditures may need to be decreased by an estimated 1% - 2% in 2019, unless there are significant increases in economic development, sales tax revenue or a change in State shared revenues to offset mandated program cost. The County will need to reduce cost to maintain an appropriate level of reserves.

