

LEWIS COUNTY

2020 PRELIMINARY BUDGET

BOARD OF COUNTY COMMISSIONERS

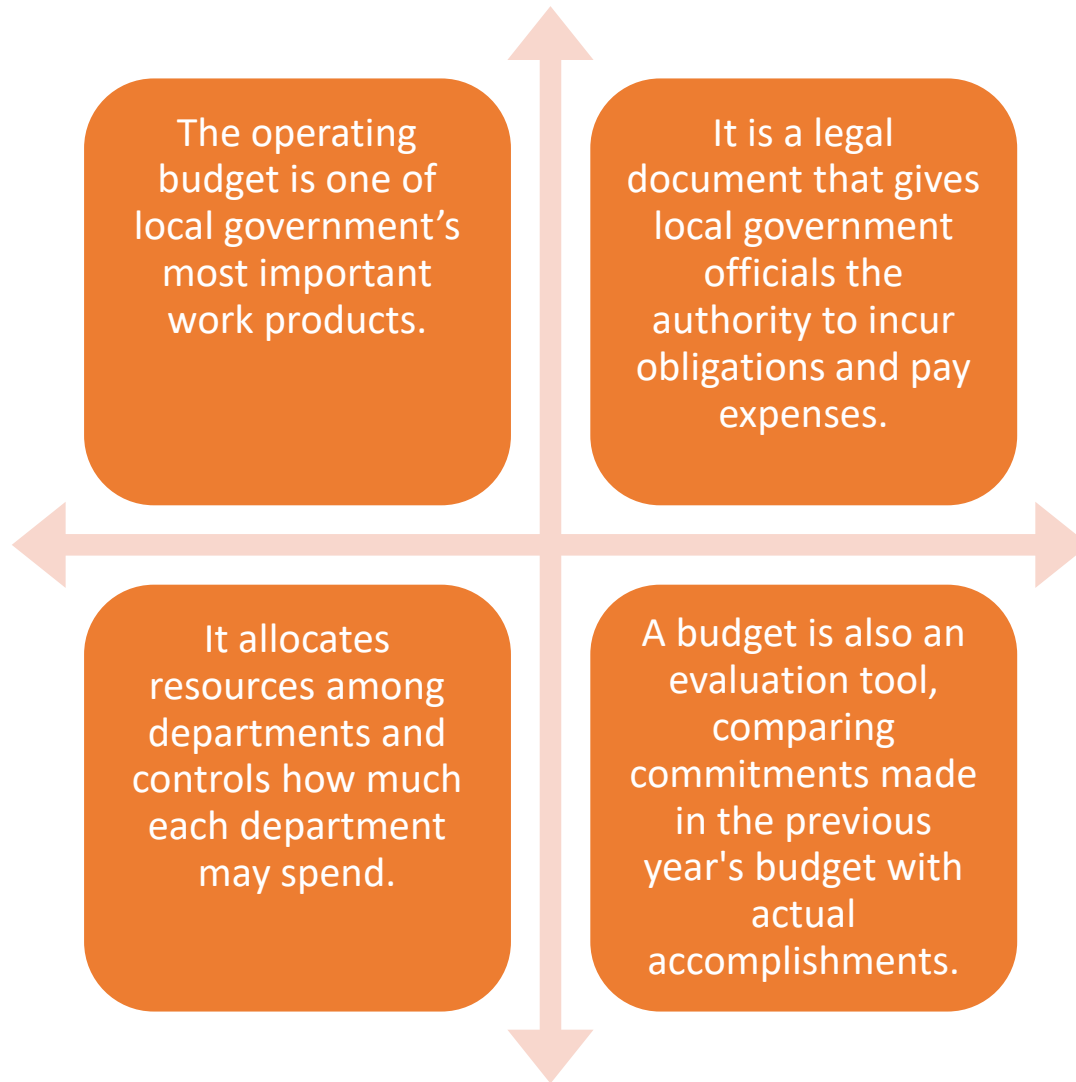
District #1 Edna J. Fund

District #2 Robert C. Jackson

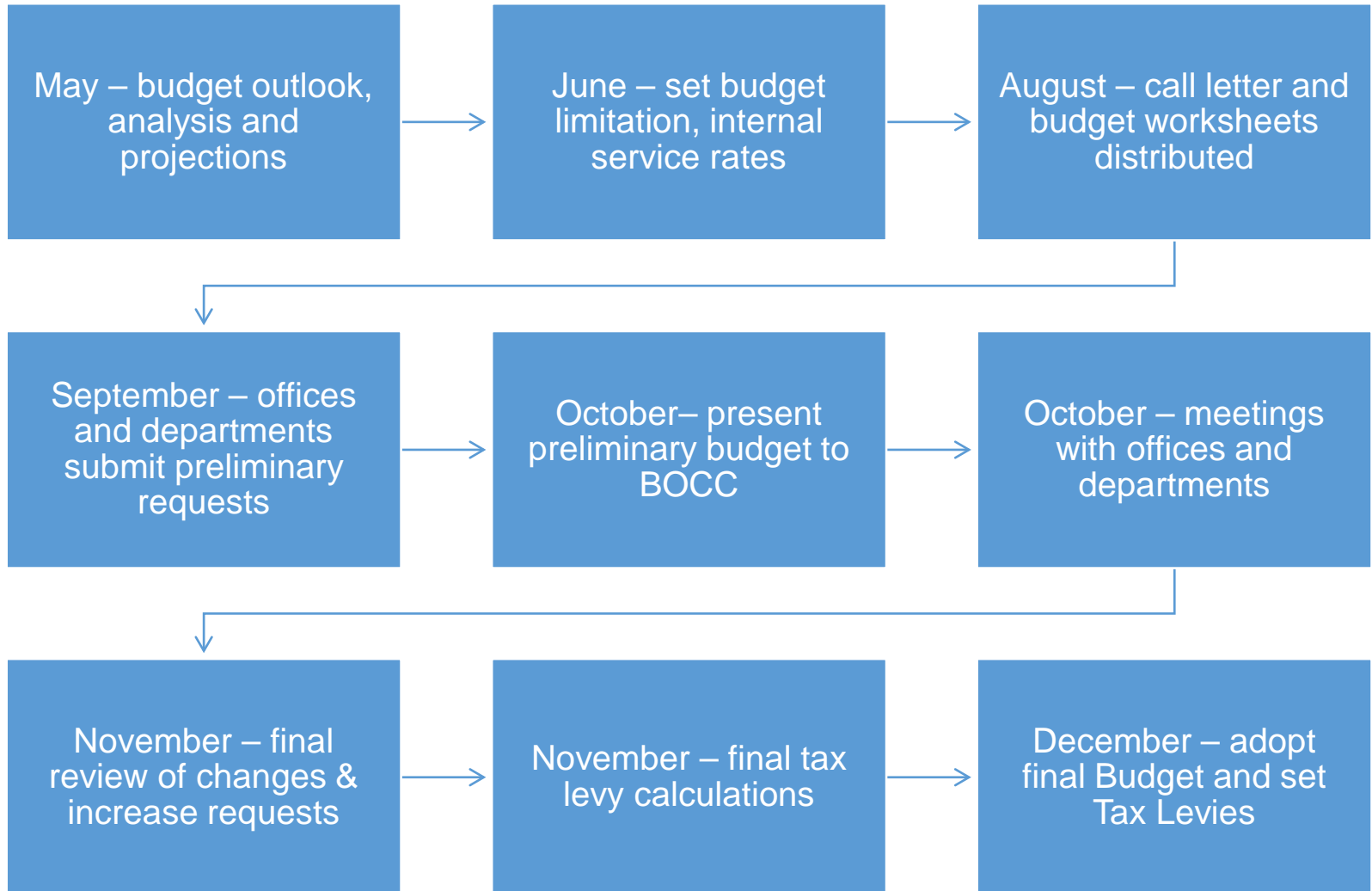
District #3 Gary Stamper

County Manager Erik Martin

BUDGET PURPOSE



BUDGET TIMELINE



BUDGET CHALLENGES

Unfunded Mandates

Indigent Defense

Inmate Medical Care

Medical Insurance Premium Increases

Public Disclosure Costs

Continued State Retirement Increases

Investment Interest Income

Revenue Limitations

Timber Revenue

FUND TYPES

GENERAL FUND (Current Expense)

- Non-restricted revenue like property tax and sales tax
- Includes: Admin Departments=HR, Risk, Budget and County Admin.
- Elected Offices=BOCC, Treasurer, 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 and Weed Control Services

DEBT SERVICE

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

CAPITAL

- Used to track capital projects such as buildings (REET revenue is mainly dedicated to capital improvements)

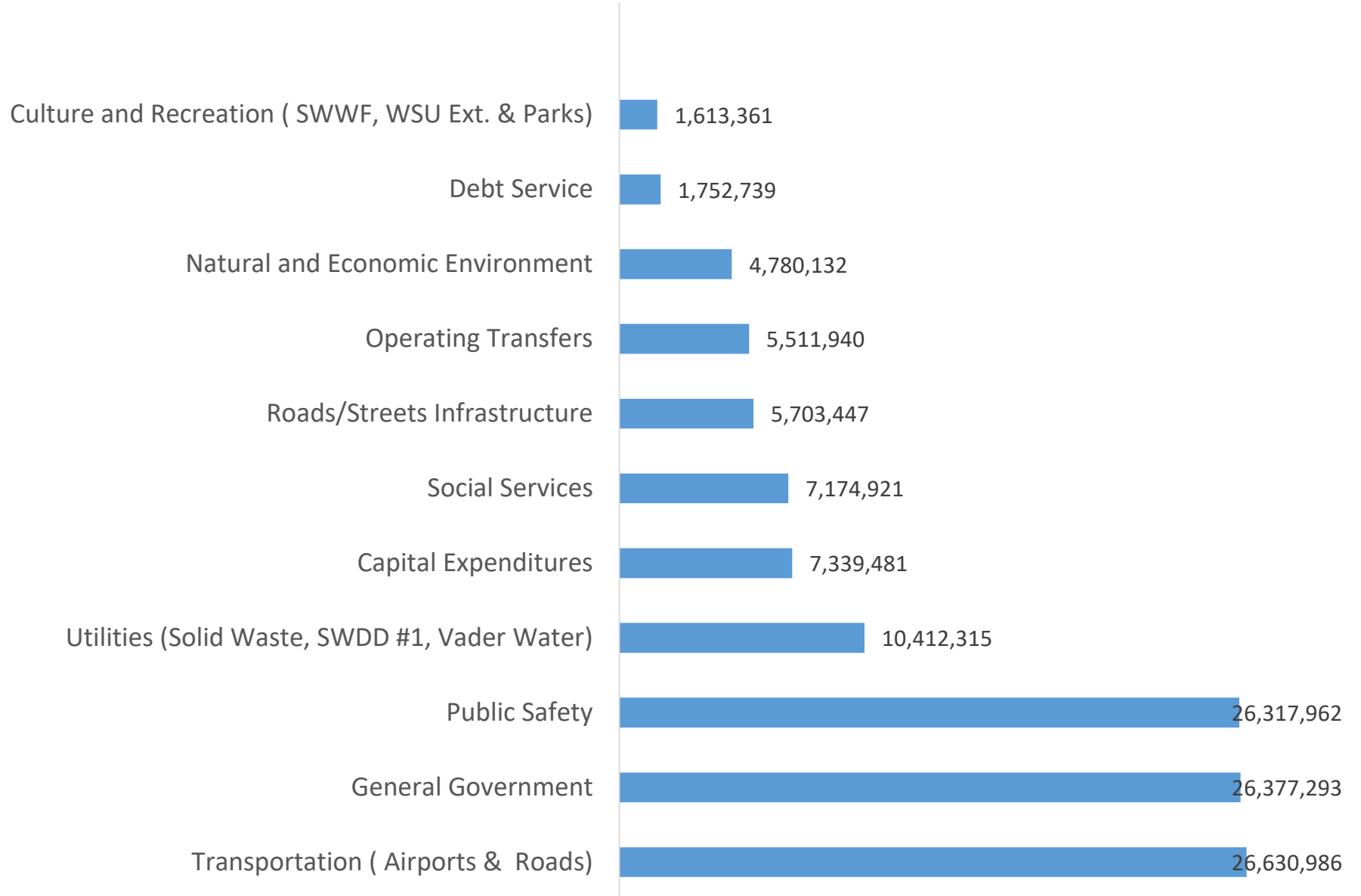
ENTERPRISE

- Supported by fees from a business-type activity that cannot be used for any other activity - Solid Waste, Airports and Vader Water

INTERNAL SERVICE

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

COUNTY SERVICES BY FUNCTION



STAFFING

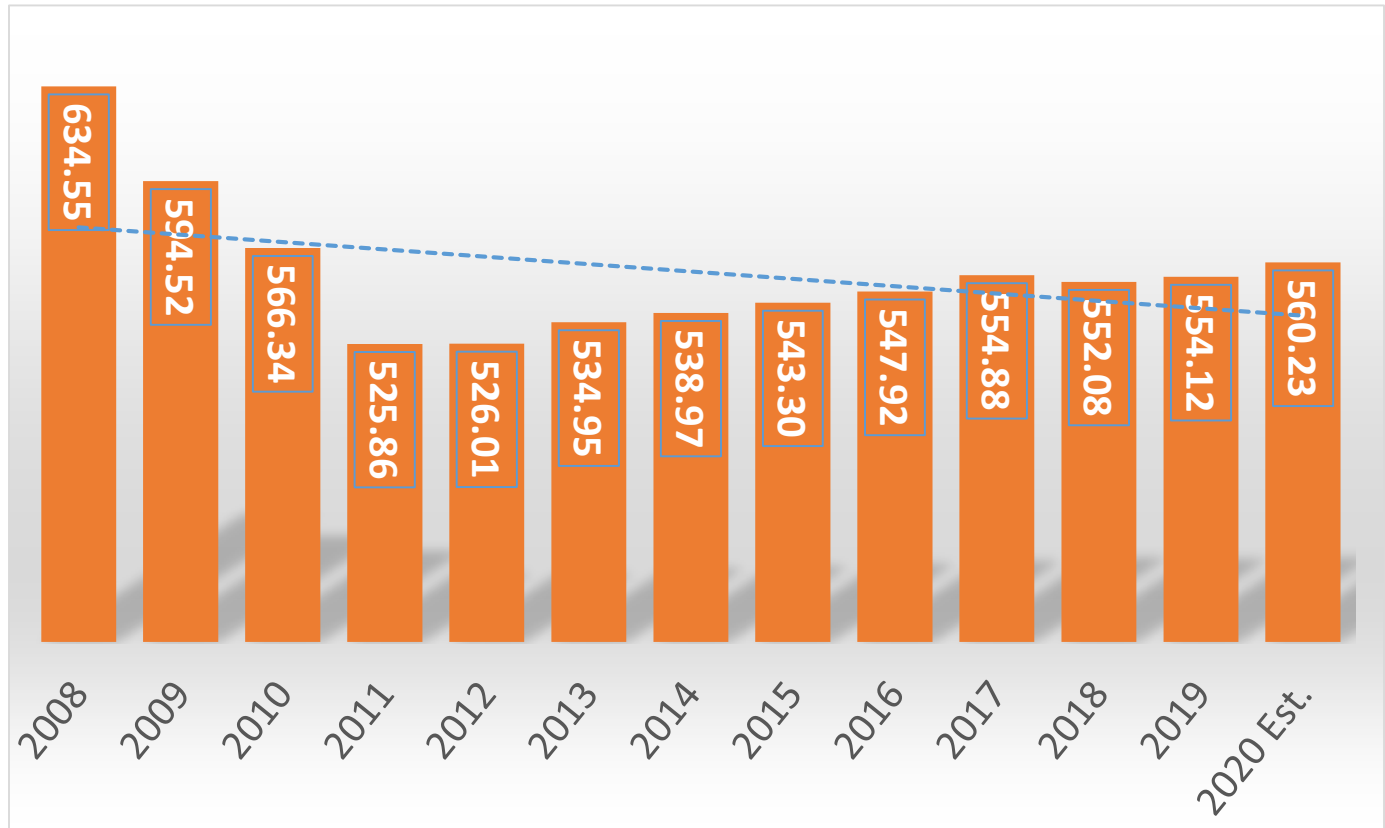
General Fund

272.90 FTE

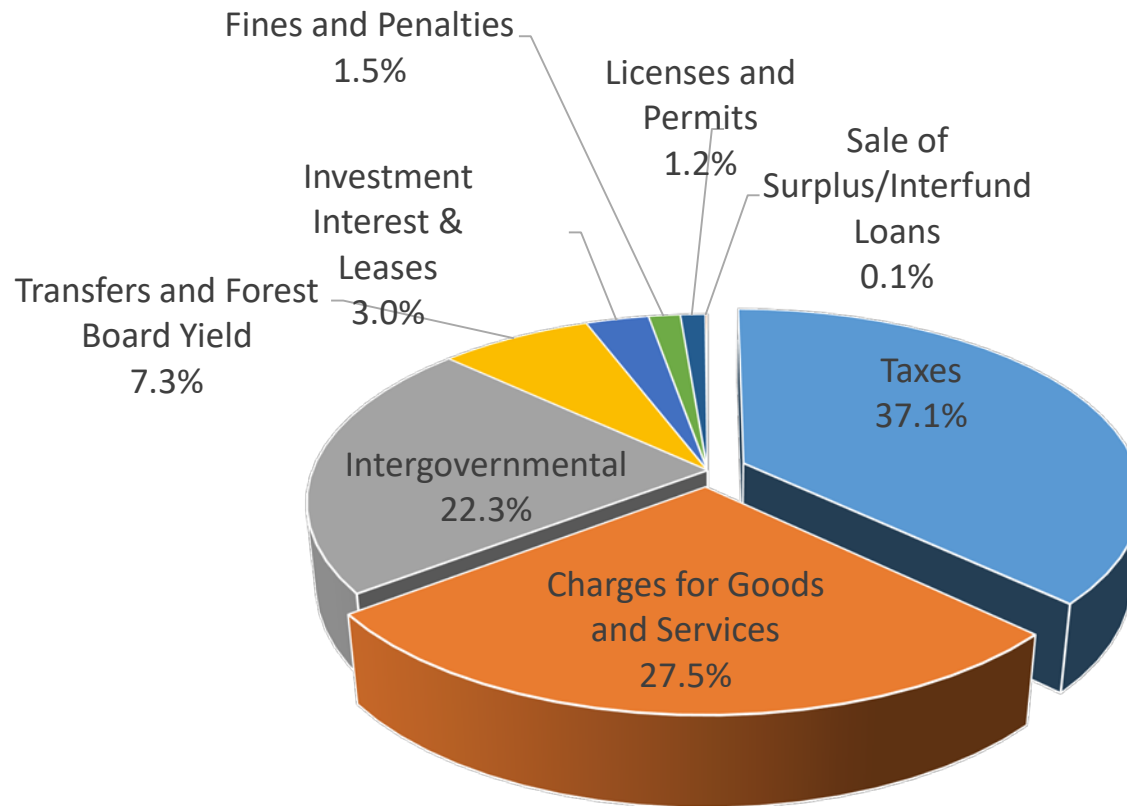
Other Funds

287.33 FTE

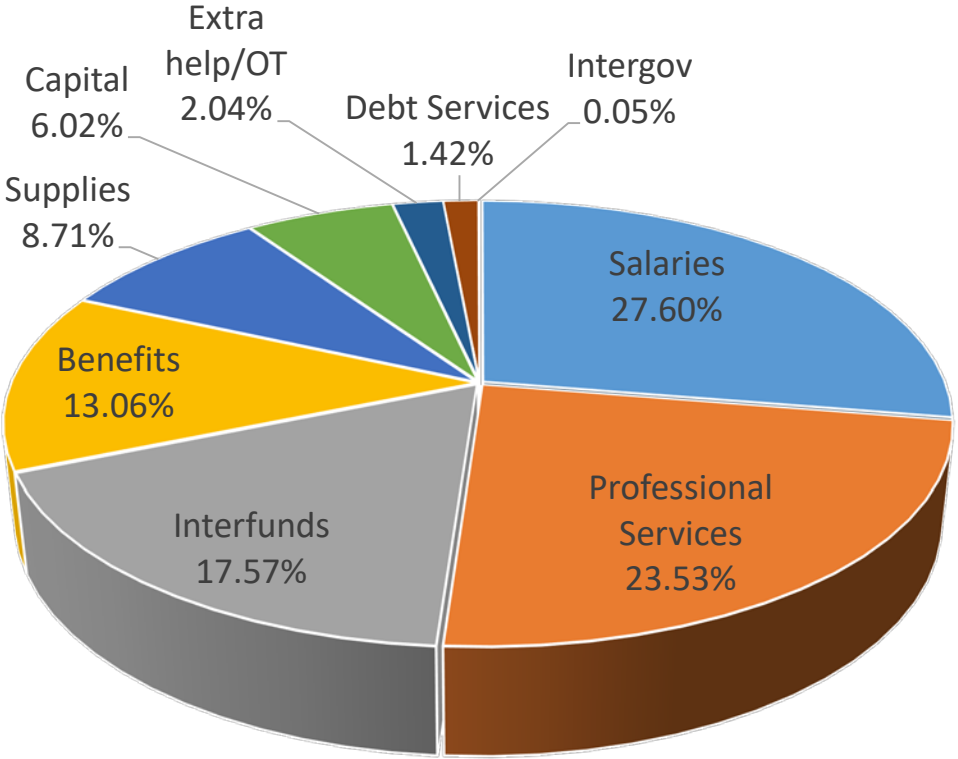
Total 560.23



REVENUE BY TYPE | ALL FUNDS



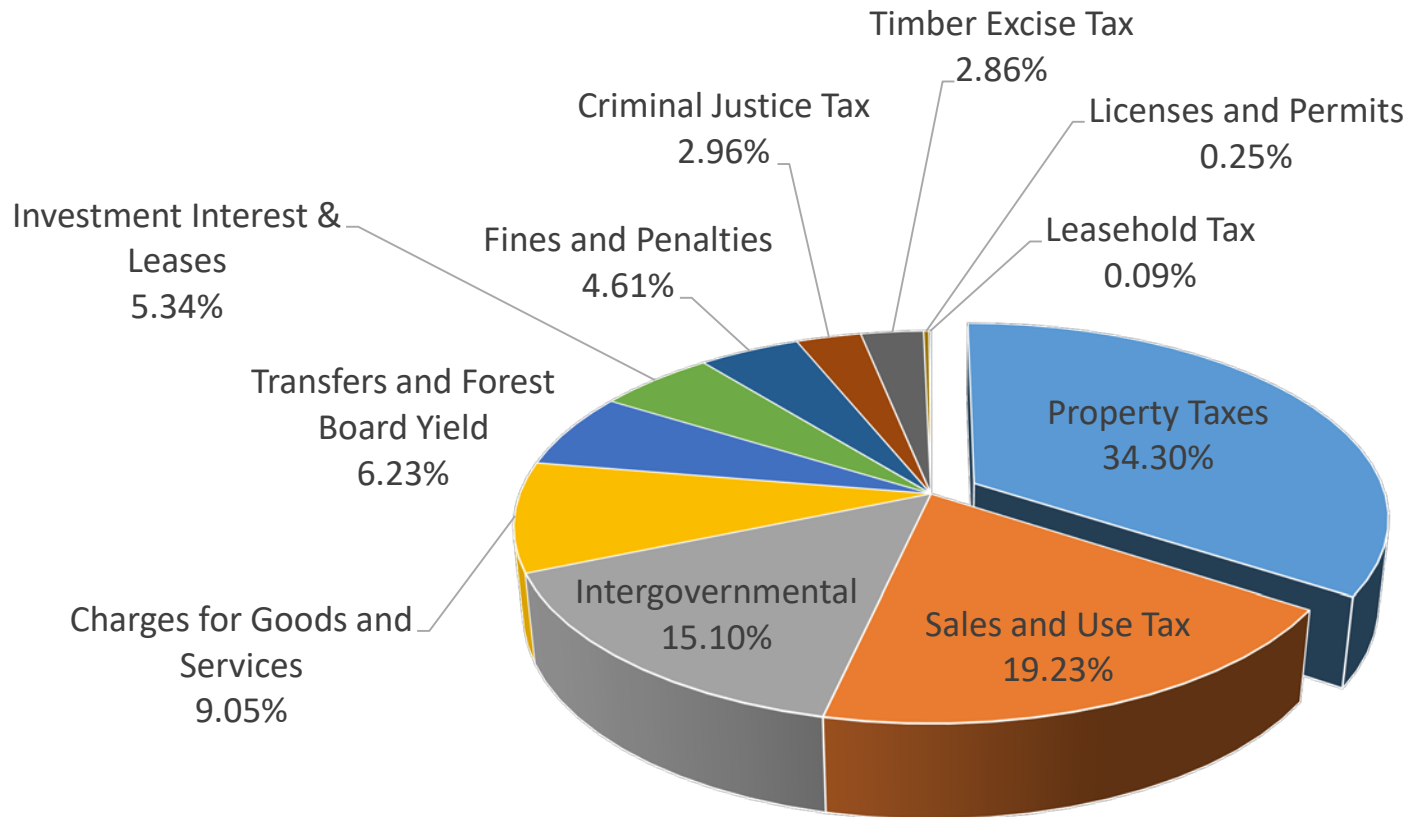
EXPENDITURES BY TYPE | ALL FUNDS



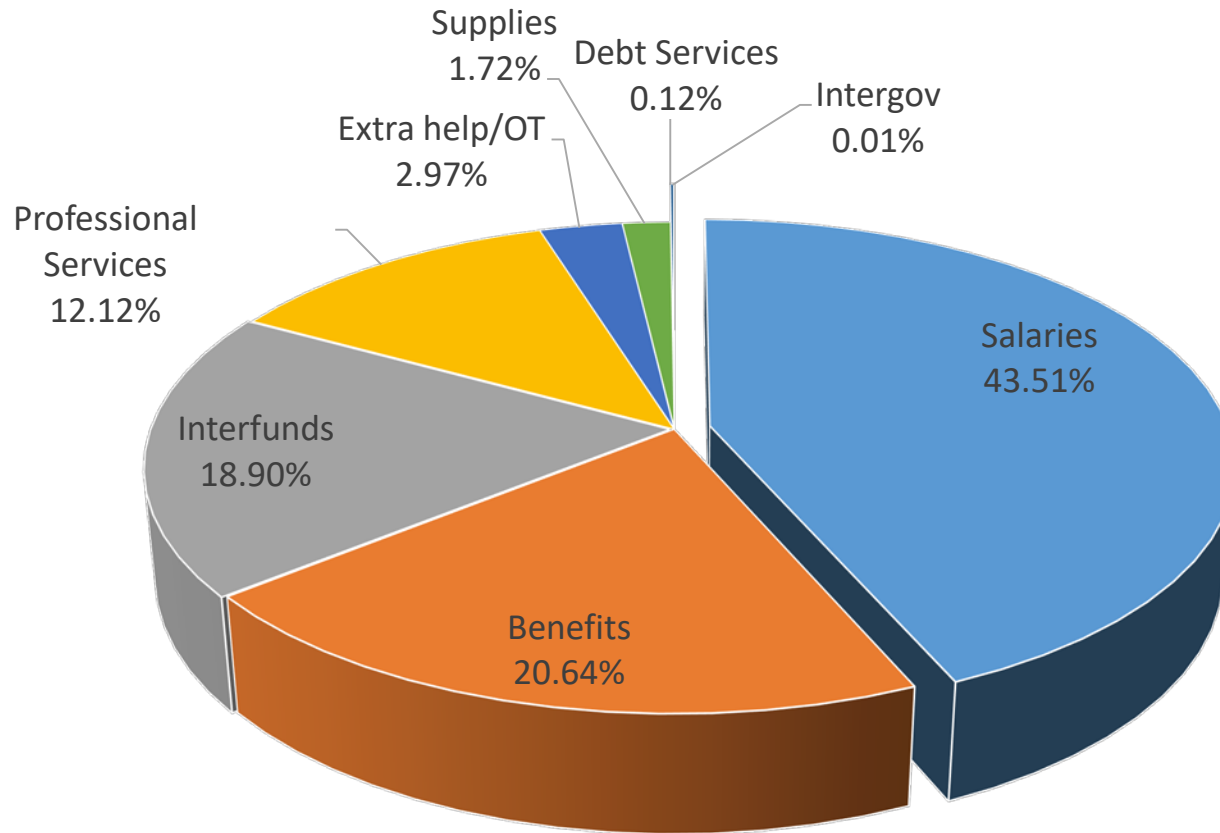
GENERAL FUND OFFICES AND DEPARTMENTS

- 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
- County Administration
- Boundary Review Board
- Central Services Admin
- Sheriff
- Jail
- Juvenile
- Weed Control
- Air Pollution
- Animal Shelter
- Coroner
- Senior Facilities
- WSU Extension
- Transfers

REVENUE | GENERAL FUND

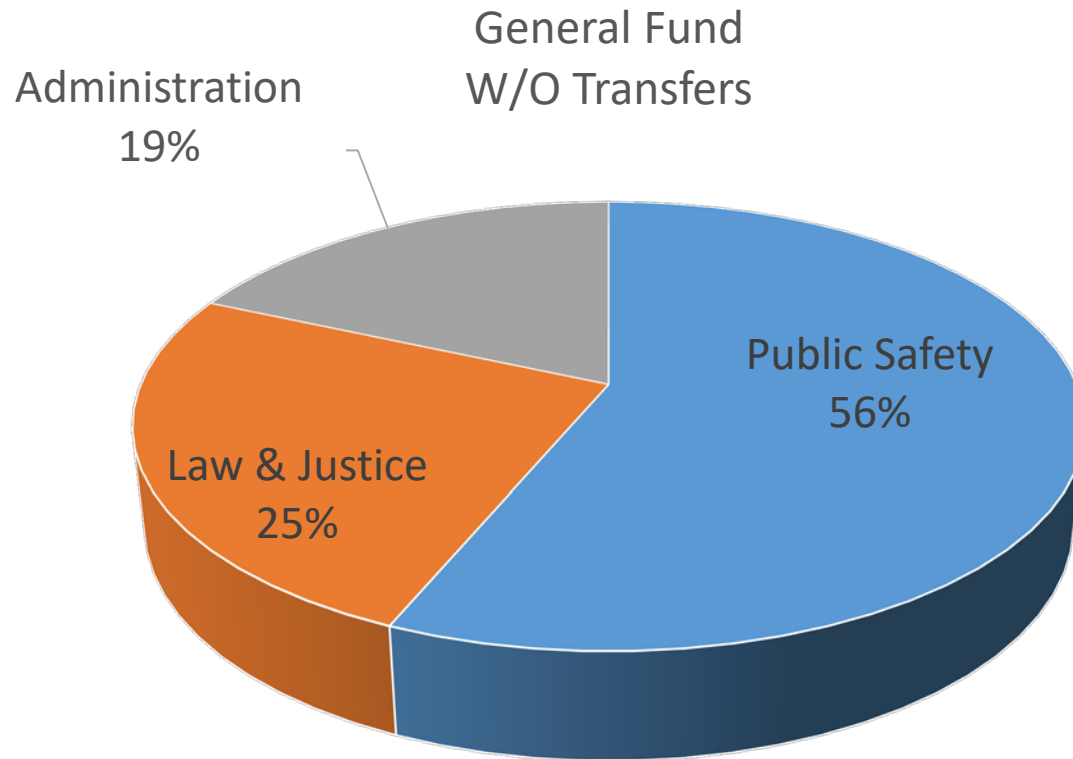


EXPENDITURES | GENERAL FUND



Salaries and benefits account for 64% of the General Fund budget

GENERAL FUND | EXPENDITURES BY FUNCTION W/O TRANSFERS



Law/Justice & Public Safety
account for 81% of the
General Fund budget