

Budget informational meeting

November 12, 2020

5:38 p.m.

Present: Commissioner Stamper, Commissioner Fund, Commissioner Jackson, County Manager Erik Martin, Budget Administrator Becky Butler, Treasurer Arny Davis, Tailor Albright, Patrick Shults, Tina Hemphill

Guests: Claudia Yaw, Nic Scott, Commissioner-elect Sean Swope, Bill Serrahn, Paul Crowner

Recorder: Rieva Lester

Budget Administrator Becky Butler outlined the purpose of the budget:

- To give local government officials the authority to incur obligations and pay expenses.
- To allocate resources among departments and offices, and its funds as well as controls spending.
- To serve as an evaluation tool, comparing commitments made in the previous year's budget with actual accomplishments.

Becky said Lewis County's 2021 budget is set to be adopted Dec. 7, 2020. She noted that budgets can be amended throughout the year and that Lewis County usually has four or five amendments each year.

She outlined the budget timeline:

- May: Provide outlook, analysis and projections
- June: Set budget limitations and internal service rates
- August: Distribute call letter and budget worksheets
- September: Offices and departments submit preliminary requests
- October: Present preliminary budget to BOCC and meeting with offices and departments
- November: Make final review of changes and increase requests as well as finalize tax levy calculations
- December: Adopt final budget and set tax levies

Commissioner Fund discussed unfunded and under-funded mandates, including costs associated with indigent defense and inmate medical care.

Becky discussed increases to medical insurance premiums as well as costs associated with public disclosure requests. Becky and Treasurer Arny Davis discussed investment interest income.

Commissioner Jackson discussed the difficulties identifying funding opportunities for public safety infrastructure improvements, which he noted are needed.

Commissioner Stamper discussed timber revenue. He discussed a lawsuit Lewis County has joined regarding land set aside for the marbled murrelet. He also discussed payments in lieu of taxes (PILT) money the county receives.

County Manager Erik Martin discussed capital project costs associated with culvert replacements.

Becky reviewed fund types, including:

- The general fund
- Special revenue
- Debt service
- Capital
- Enterprise
- Internal services

Becky reviewed expenditure types, such as:

- Debt services
- Intergovernmental
- Salaries
- Professional services
- Interfunds
- Benefits
- Supplies
- Capital

Becky said the preliminary budget shows a \$3.6 million use of reserves for the General Fund. However, she noted that Lewis County budgets conservatively and that vacancies and unexpected revenue often decrease the use of reserves dramatically.

Erik Martin discussed the community-based Strategic Plan. He noted that the county's five Strategic Directives include:

- Economic development
- Housing and proactive growth
- Public Health and Social Services
- Fiscal sustainability and organizational efficiency
- Public safety

Becky reviewed the county's COVID-19 response. She noted that Lewis County received two rounds of Coronavirus Relief Funds: the first totaled \$4.3 million, and the second round totaled \$1.5 million.

Becky noted that at-home shopping, remodel projects, etc., have increased sales tax collection locally.

Becky outlined how Lewis County has used the COVID-19 funding it has received:

- **Medical expenses:** Quarantine case management, Providence rapid testing machine grant, COVID-19 testing contract services, jail medical expenses, automated CPR machines for all Lewis County Fire Districts.
- **Public health expenses:** Congregate shelter, non-congregate shelter, night-by-night shelter, Lewis County Seniors food-delivery program, isolation units, an emergency management mobile unit

- **Payroll expenses:** Public Health Officer, Public Health employee response time – contract tracing/management, Department of Emergency Management response hours, Facility maintenance costs to comply with social distancing measures, overtime due to the COVID-19 response and mitigation efforts.
- **Actions to facilitate compliance:** Fairgrounds upgrades to accommodate shelter and alternate jury selection, barriers, jail isolation units, court system upgrades, telecommuting costs (laptops and system upgrades), personal protection equipment, enhanced cleaning of public buildings and jail transport van.
- **Economic support:** broadband enhancements for distance learning, small business grants, nonprofit grants, Lewis County Together website management and utility assistance.

Meeting adjourned at 7:23 p.m.