

## **Budget hearings**

**December 6, 2021**

**10:02 a.m.**

Present: Commissioner Pollock, Commissioner Swope, Commissioner Grose, County Manager Erik Martin, Becky Butler, Steve Wohld, Connie Riker, Alison Puckett, Austin Majors, Josh Metcalf, Lara McRea, Tom Stanton

Guests: Bill Serrahn, Eric Rosane, Nic Scott

Recorder: Rieva Lester

### **Resolution 21-424: Adopt the annual budget of Lewis County for the calendar year of 2022.**

Commissioner Pollock introduced the hearing.

Erik Martin and Becky Butler gave the staff report.

Erik thanked county staff and the elected officials for their help to create the budget and the Citizens Budget Committee volunteers for the many hours they devoted to the process.

Erik noted that the Board of County Commissioners (BOCC) held several open public meetings during which it helped craft the budget.

He noted that the Assessor has estimated new construction countywide at \$354 million, an increase over the \$242 million the previous year.

He also outlined the following:

- Sales tax revenue through August 2021 is 31 percent than the previous year.
- As of September, Lewis County's unemployment rate had dropped to 4.3 percent, down significantly from a high of 16.3 percent in 2020.
- The distribution of \$15.6 million in State and Local Fiscal Recovery Funds from the US Treasury will assist the county in the continued response to the COVID-19 pandemic and recovery through 2026.
- A separate fund distribution included in the American Rescue Plan Act for Timber Counties will be allocated in 2022 and 2023 for general governmental purposes. The BOCC has indicated these one-time revenues will be tied to one-time expenditures.

Erik said the 2022 budget sets the General Fund (Current Expense) revenue at \$43,201,755 and expenditures at \$46,355,872, with a \$3.1 million use of reserves.

Becky noted that the county's budget must include figures that assume all positions are filled. She noted that the budgeted amount typically is higher than actuals due to vacancies. Erik noted that staffing usually runs at 90 percent.

Erik and Becky noted that the resolution also establishes that (1) budget appropriations for salaries and benefits are provided in direct correlation to staffing levels and may not be transferred to other budget line items without the approval of the Board of County Commissioners and (2) adopts the Capital Facilities Ten Year Project List as recommended by the CFP Committee.

The group discussed how assessments and levies work. Commissioner Grose said he'd like outreach to help educate and inform the public about assessments and levy rates.

Commissioner Pollock asked if there were any questions. There were none.

Commissioner Pollock then closed the question-and-answer portion of the hearing.

Erik and Becky asked that their previous comments be adopted into the record.

Commissioner Pollock asked if anyone wanted to speak for or against the resolution. No one spoke.

Commissioner Pollock closed the hearing.

Commissioner Swope made a motion to approve Resolution 21-424. Commissioner Grose seconded. Motion passed 3-0.

**Resolution 21-425: Property tax budgets and levies for Current Expense and Road Fund for 2022.**

Commissioner Pollock introduced the hearing.

Erik Martin and Becky Butler gave the staff report.

They said the proposed resolution (1) maintains the county's 2022 General and Road property tax levy at 100 percent of the amount of the 2021 general property tax levy as directed by the BOCC and (2) sets a 0 percent / \$0 increase in the General and Road property tax levy. They said the resolution sets the budget for the County's General levy at \$15,000,000 and the County Road levy at \$14,000,000.

Commissioner Pollock asked if there were any questions. There were none.

Commissioner Pollock then closed the question-and-answer portion of the hearing.

Erik and Becky asked that their previous comments be adopted into the record.

Commissioner Pollock asked if anyone wanted to speak for or against the resolution. No one chose to speak.

Commissioner Pollock closed the hearing.

Commissioner Grose made a motion to approve Resolution 21-425. Commissioner Swope seconded. Motion passed 3-0.

Erik praised Becky's efforts to complete the budget.

Meeting adjourned at 10:28 a.m.