

## Auditor Treasurer Finance Committee Update

October 22, 2025

11:02 a.m.

Present: Commissioner Brummer, Commissioner Pollock, Commissioner Swope, County Manager Ryan Barrett, Becky Butler, Graham Gowing, Grace Jimenez, Arny Davis (left from 10:32-10:40am), Noah Hudson, Tom Stanton

Guest(s): None

Recorder: Tammy Martin

**Public comment:** None

Arny Davis began the Finance Committee portion of the meeting at 11:02 a.m. Arny presented the Lewis County investment summary, the investment detail reports and the direct investment reports.

### **TO-DO LIST / RECAP**

**Arny Davis:** Resolution

The Auditor/Treasurer portion of the meeting began at 11:08 a.m. Arny presented reports to the Commissioners about levy refunds. There are significant dollar amounts being refunded. During the meeting, Arny was unsure if the refund process was captured in 2026 or 2027. Arny said he would confirm and send out updated refund letters if needed. Arny discussed the LGIP and the breakdown of maturities. He also discussed the sales and use tax receipts. Arny said lodging tax receipts have seen continued increases.

Arny said that as a side note of the Legislative Roundtable's discussion about projects in the east end of Lewis County, that funds should be set aside to accrue interest to help with the reimbursement of any sales tax. Becky discussed the challenges of tracking and managing sales tax funds for eligible projects, noting the complexity of determining which portion of incoming sales tax should be reserved for specific projects. Becky said refunds could be sought up to three years after project completion.

Grace Jimenez discussed the general fund expenditures. Grace provided an expenditure update, noting that the general fund is at 71% of its year-to-date budget, with some departments close to exceeding budget but aware of the reasons and working on amendments. She emphasized the importance of early year-end transfers to help departments better plan their expenditures. Grace said budget/salaries have some skewed current expenditure results, but there have been grants received and year-end transfers are in place. Grace also noted debt services are scheduled to be paid December 1. Commissioner Swope asked about the Risk services expenditures. Becky discussed a workers' comp claim that led to a rate increase. Becky said there is a budget amendment scheduled to cover the costs incurred for the remainder of the year.

Tom Stanton said Ballots are out to the public for the November 4 election. Tom provided an update on the November election, noting that ballots were out and approximately 59,000 voters were affected,

with the main issue being confusion among voters who wanted to participate in city elections but did not live within city limits. Licensing had no issues to report, and recording is down slightly due to interest rates.

Commissioner Brummer said during the last EBoard meeting, E911 asked for the interest earnings that are currently being swept to the general fund, to be retained in Fund 3300. Becky said the BOCC would retain interest earnings from Fund 1070 and Capital Fund 3300 would retain interest earnings. Commissioner Brummer said any interest being swept to the general fund for Fund 3300 would end January 2026. All investment interest earnings are swept to current expense except those restricted by statute per the current policy. The undated investment policy will need add Fund 3300 to the list of funds that retain investment interest earnings in the Fund.

Commissioner Pollock made a motion to direct the Treasurer to create a resolution to not sweep investment interest earnings from fund 3300 beginning January 1, 2026. Commissioner Swope seconded. **Motion passed 3-0.**

Becky said there will be an addendum to the ILA and will be included in Q2 2026. It was also noted that Road's fund balance has been running in the negative. Grace is in the process of transferring funds from ERR and this will be on Monday's Wrap-Up agenda.

Arny provided an update. Arny said the refund process for levies is from October 1-September 30. Any refunds issued during October 1, 2024-September 30, 2025, will affect 2026, and any refund from October 1, 2025 through December 31, 2025 will be included in the 2027 refunds. He also noted the letters that were sent out were for 2026 levies and the letters were sent out correctly.

Meeting adjourned at 11:45 a.m.