

**KITTITAS COUNTY
FINANCE STUDY SESSION MINUTES
BOCC CONFERENCE ROOM, 205 WEST 5TH ROOM 108 - ELLENSBURG
Regular Meeting**

THURSDAY	1:30 PM	October 19, 2023
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Board members present: Chairman Cory Wright, Vice-Chairman Brett Wachsmith,
Commissioner Laura Osiadacz

Others: Bryan Elliott - Auditor, Brian Carlson – Budget and Finance Director, Kylee Wuesthoff – Treasurer Office, Zack DeHaven – Auditor Office, Andrew Yoder – Auditor Office, Amy Cziske – Treasurer

- 1. Call to order:** 1:30 PM
- 2. Citizen Comments:** None
- 3. 2024 Budget: Summary Figures and Next-Steps**

Mr. Carlson reviewed the status of the current county budget. The general fund deficit sits at \$7.7MM. Immediate steps include identifying and plotting existing and requested projects, finding line items that are being budgeted to historic highs and reducing those closer to historic mean reducing variance, and continuing to identify topics that warrant further examination. Items with potentially significant budgetary impacts still to be identified are the public works budgets, airport subsidy request, wage survey results, and specific capital projects. Chairman Wright observed that revenue drives ability and requested an analysis of the ramifications of the wage survey results for a later meeting.

- 4. 2024 Budget: Capital and Maintenance Projects**

Mr. Carlson highlighted the three types of project classification under consideration for the 2024 budget: approved in progress and not completed, approved not yet started, and new requests. New requests are being scored according to criticality in an effort to better present a recommended list to the commissioners for approval. Funding sources that are an alternative to the general fund are currently being identified as to maximize the efficient use county resources. Projects much like the technology related expenses, will be contained within their own fund in the future to allow for better visibility and ongoing analysis.

- 5. 2024 Budget: Staffing Tactics for Retirements and Turnover**

Mr. Carlson presented staffing tactics aimed at reducing the negative impacts of staff turnover. The first was directed at the impending mass exodus from the upper county district court. Multiple staff members with a combined excess of 100 years' experience will be reaching retirement within the same year. A staff overlap was a method identified to reduce the disruption. Commissioners unanimously approved an additional \$50k in the 2024 general fund budget for this purpose. A second pair of areas that have habitually remained under staffed are both the jail and law enforcement line classification living within the Sheriff's office. Mr. Carlson highlighted the increased liability the county faces with a depleted and inexperienced workforce in these two fields. The tactic recognized to potentially solve for this problem is a preloading of staff. Preloading would be to approve more positions to be hired with the understanding that

staffing will likely never exceed current numbers due to delay in bringing officers online and continued turnover. Corrections and law enforcement line are requesting three and two positions respectively. Commissioner Osiadacz requested information on the count of internal promotions between the corrections and law enforcement line divisions. On this branch of the topic commissioners agreed to a “not no” but would like to discuss further in detail at a later date.

6. 2024 Budget: Health Self-Insurance Program

The county is electing to go self-insured for the health benefit program in 2024. Mr. Carlson suggested that the “rainy day” fund be repurposed as the needed initial funding to kick off the program. Health insurance costs have grown at an exorbitant rate as of late and utilizing the “rainy day” fund could prove to be a prudent measure to curb this growth. Commissioners emphasized the funds transference is an effort to preempt a rainy day and improve the county’s financial future. The funds are not being frivolously spent but invested in a stability.

7. 2024 Budget: Revisions to General Fund Preliminary Expenses

As outlined prior the initial budget is under review for areas in which there is a high degree of deviation from the historic average. A first pass has been preformed and these identified items were presented to the board in a rough outline. A refined list after department discussion will be presented at a later meeting.

8. Other Business

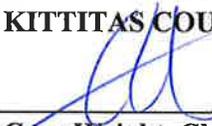
Chairman Wright requested that there be an opportunity to hear from additional staff in the Auditor’s office at upcoming meetings.

9. Conclusion: 2:26 PM



Brian Carlson

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**



Cory Wright, Chairman