

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

Thursday	1:30PM	August 15, 2024
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Board members present: Chairman Brett Wachsmith, Commissioner Laura Osiadacz
Staff Present: Brian Carlson, Finance Director, Zack DeHaven, Amy Cziske, Kylee Wuesthoff, Reid Burbank, Patti Stacey
Others: Terry Larue

1. **Call to Order: 1:30PM**
2. **Citizen Comments - none**
3. **Consideration of Budget Amendments - General Fund Jails Reserve, Countywide Security Camera Project**

Mr. Carlson presented three items that would appear on a later budget amendment for formal approval. The first of which was a request for \$126K towards the county wide revamp of security cameras. \$6K would go towards the overage of the Morris Sorenson addition, \$120K would be for the addition of cameras to the Permit Center and Sheriff's auxiliary \$60K respectively. The second item was a consideration of allocating the accumulated jail's reserve fund balance of \$4MM towards the current roster of jail related maintenance projects. \$1.6MM of this reserve had been previously appropriated during the 2024 budget adoption. Ms. Stacey articulated that the current roster of jail projects is approximately \$5.5MM. The third item was to consider how best to deploy an unexpected \$150K reimbursement from the City of Ellensburg towards the ARPA purchase of the Bearcat tactical vehicle. Mr. Carlson presented two options- one would be to return the funds to the ARPA pile and consider a fresh appropriation, the second would be to set the funds aside as the beginnings of Sheriff maintenance reserve. Chairman Wachsmith indicated support for the later.

4. 2024 Financial Statements – YTD June 30

Mr. Carlson displayed a preliminary look at the mid-year Central Services Committee financial report. General Fund expenditures are trending to budget while revenues are slightly depressed. Particular attention was paid to how the county's self-health insurance program is trending. The program fund balance has grown modestly during the program.

5. Amendment to the 2024 Budget – Review of Pending Resolution

Mr. Carlson presented the second round of budget amendments in multiple views. Commissioners were familiar with them and appreciated another opportunity to review them prior to the formal amendment. There were no additional questions.

6. Discussion of Solid Waste Project and Options for Additional Funding

Ms. Stacey presented the board with four options for the new transfer station project. Each of the options leaves the project with a short fall between \$1.3MM and \$3MM. Options for funding the shortfall were discussed including and interfund loan from possibly the General Fund or REET 1. The remaining ARPA funds were also mentioned, and commissioners expressed a desire to allocate the remainder towards the project to avoid some of the expenses associated with debt service. The Commissioner's meeting on the 26th of August was selected as the time and venue for follow-up discussions and a potential decision. Commissioner Osiadacz expressed a desire to see an updated accounting of the broadband appropriation and if any funds from that project might be available for redeployed. Mr. Carlson volunteered to meet with Commissioner Wright and clarify the picture of what is the current status of the funds deployed in this project.

7. 2025 Preliminary Budget – General Discussion

Chairman Wachsmith stated that his primary concentration for the 2025 budget was sustainability. Commissioner Osiadacz echoed this concern and also requested that the current deficit information be relayed to County management staff. Mr. Carlson displayed several slides from the budget retreat to better articulate the County's current position and path forward. Chairman Wachsmith inquired what were the immediate next steps on this path forward. Mr. Carlson presented a proposed scorecard system to better align departments and offices with Commissioner goals. Emphasized was a focus on multiyear strategic planning and alignment with this plan during the annual budget process. Auditor Elliott stated that the multiyear trend will be presented at the next management team meeting. Treasurer Cziske requested more frequent updates throughout the year. Preliminary budget numbers will be presented officially September 3rd.

8. Other Business

None

Meeting adjourned at 2:34PM

KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



Brian Carlson



Brett Wachsmith, Chairman