

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

<b>THURSDAY</b>	<b>1:30PM</b>	<b>April 17, 2025</b>
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**Board members present:** Chairman Laura Osiadacz via Webex, Commissioner Cory Wright-Absent & Commissioner Brett Wachsmith

**Staff Present: Brian** Auditor, Bryan Elliott, Treasurer, Amy Cziske, Kylee Wuesthoff, Andrew Yoder, Sue Patterson, Josh Fredrickson, Reid Burbank

**Others:** Pat Kelleher

1. **Call to Order:** 1:30PM
2. **Citizen Comments** – Pat Kelleher

Comments from Pat Kelleher are as follows: Revenues exceeded expense by over \$4Million budget year 2024. Suggests, earned interest go exclusively to deferred maintenance or retire debt. Implement immediate hire freeze county wide. BOCC approval for any personnel change affecting budget. Options: Permanently remove position, remove position from current budget year, fill with overtime, fill with contractor, fill with down transfer, fill with a lateral transfer, fill with up transfer. Recruit for position.

**3. Finance Update: 2026 Strategic Planning**

Mr. Elliott reviewed the 2026 Strategic Plan including the Unassigned Fund Balance. Chairman Laura Osiadacz discussed the Lodging Tax balance is over \$10MM and the Lodging Tax committee has made recommendations to spend \$10M this year and \$5M next year. The Unrestricted General Fund is broken up in three different categories being Capacity is \$30MM, Caution is between \$20-10MM and \$10MM to Zero is in the Critical category. Commissioners were supportive of this idea and would like to see this for Enterprise funds.

History and forecast of Reet 1 and Reet 2 will be updated by Zack DeHaven at the next meeting.

Auditors and Human Resources are in the process of making a policy to implement a freeze to vacancies if ever needed. A hiring freeze exception request form has been drafted for Department heads and offices to use for requesting an exception to policy.

Direct Interest to General fund was discussed and Treasurer Amy Cziske would like to have a meeting with Finance to develop a recommendation to bring to the BOCC before the 2026 budget.

**4. Discuss Q1 2025 Budget Amendments**

APPROVED

5-20-25

Mr. Elliott reviewed the Budget Amendment detail by fund. Several questions were brought up by the board including the additional Fair Board salaries of \$89,360. Also, there is an expense fund for Springwood. Public Works Director Josh Fredrickson explains the need for a separate fund to keep expenses contained.

**5. Discuss 2024 Annual Report Progress**

Mr. Elliott reviews the 2024 annual report deadlines. Financial Statements with schedules and notes no later than May 30, 2025.

**6. Review/Approve Solid Waste Payment to City of Ellensburg**

Mr. Elliott requests approval on \$117,000 payment to the City of Ellensburg for System Development fees at the new transfer station. Solid Waste is requesting the voucher to be processed and approved by the BOCC.

**Commissioner Brett Wachsmith makes a motion to approve the payment to the City of Ellensburg for \$117, 000. Chairman Laura Osiadacz seconded the motion, and the motion passed.**

**7. Other Business**

Treasurer, Amy Cziske reports that a large amount of mail has been stolen which included property tax payments. The Ellensburg Police Department has been notified and are working to retrieve the stolen mail. Many taxpayers accounts have been compromised. The Treasurer's office is looking into an administrative procedure to determine how to handle interest and penalties for people who have been affected by this situation. She asks for all inquiries to be directed to the Treasurers' office.

Meeting adjourned at 2:25PM



Sue Patterson

Accountant Assistant II

KITTITAS COUNTY COMMISSIONERS  
KITTITAS COUNTY, WASHINGTON



Laura Osiadacz, Chairman