

**COMMISSIONERS' MINUTES
KITITAS COUNTY, WASHINGTON
CONFERENCE ROOM
SPECIAL MEETING**

MONDAY

10:00 A.M.

MAY 12, 2025

Board members present: Chairman Laura Osiadacz; Vice-Chairman Cory Wright; and Commissioner Brett Wachsmith.

Others: Mandy Buchholz, Office Administrator; Bryan Elliott, Auditor; Zack DeHaven, Budget & Finance Director; Andrew Yoder, Assistant Finance Director; Kylee Wuesthoff, Finance Officer; Amy Cziske, Treasurer; Reid Burbank, Finance Manager - DPW; Katie Odiaga, Accountant II and one member of the public.

PUBLIC COMMENT - None.

SPECIAL MEETING

STRATEGIC PLANNING - AUDITOR

COMMISSIONERS

At 10:00 a.m. Chairman Osiadacz opened a Special Meeting to discuss with the County Auditor a draft financial statement, analysis notes and management discussion, as well as a strategic resource planning discussion.

REVIEW

DRAFT FINANCIAL STMTS/ANALYSIS NOTES

AUDITOR

The Auditor's office provided a recap of the last Special Meeting on March 31, 2025.

Zack DeHaven, Budget & Finance Director, reviewed an Excel Spreadsheet covering the County's Government Wide Statement of Activities and Net Position, General Fund Balance Sheet, General Fund Operations Statement, County Road Balance Sheet, County Road Operations Statement, Solid Waste Balance Sheet, Solid Waste Operations Sheet, Combined Internal Services Fund Balance Sheet, Combined Internal Services Fund Operations Sheet, 501 - ER&R Balance Sheet, and 501 - ER&R Operations Sheet.

PLANNING

STRATEGIC RESOURCE PLANNING

AUDITOR

Bryan Elliott, Auditor, reviewed the 2026 budget timeline phases/processes being proposed, the budget development & adoption rules of engagement, budget workshops & families, and the fund balance policy - unrestricted General Fund, the Board agreed it was a good document and Auditor Elliott stated he would run it through the Policy Committee and eventually it will make its way back for Board adoption. Auditor Elliott provided the Board with a Budget letter for review and stated it will be before them on Thursday

during the Finance Study Session, and to please let him know of any changes before then.

Zack DeHaven, Budget & Finance Director, reviewed with the Board Countywide Facilities Planning and ratings. He reviewed a variety of primary County Buildings, and the deferred maintenance cost and service level commitments needed as well as the ratings, the Risk Pool ranked the buildings and the cost & quality.

Auditor Elliott asked the Board if there were other areas they would like analysis work done on from his office. The Board agreed it would be nice to have a public-facing document that could be shared and easily digested for public & County Staff consumption. He indicated he would work with Patti Stacey, Facilities Director, to develop a presentation with the cost analysis for short, medium and long-term courses of action and bring it back to a future meeting with the Board.

The meeting was concluded at 11:45 a.m.

OFFICE ADMINISTRATOR


Mandy Buchholz

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**


Laura Osiadacz, Chairman