

KITTITAS COUNTY
2025 BUDGET MEETING MINUTES
BOCC CONFERENCE ROOM, 205 WEST 5TH ROOM 108 - ELLENSBURG

MONDAY	10:00AM	NOVEMBER 17, 2025
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Board members present: Commissioner Laura Osiadacz & Commissioner Cory Wright

Staff Present: Zack DeHaven, Bryan Elliott, Andrew Yoder, Sue Patterson
Amy Cziske and Lisa Murray

1. Call to Order: 10:00AM

2. Citizen Comments – None

3. 2025 Sales Tax Updated - Discussion

Zack DeHaven from The Finance Department reported that sales tax collections for January–August are ahead of last year and are projected to exceed the 2025 budget. Although all categories show growth, the increases are not adjusted for inflation, and Local Retail Sales Tax shows only minimal growth (0.3%), below the current 3% inflation rate. Year-end revenues are expected to be about \$100,000 higher than in 2024. August collections came in roughly \$145,000 below the same month last year, breaking the three-month trend of higher receipts.

4. 2025 General Fund Year End Outlook- Discussion

Zack DeHaven reviewed preliminary year-end estimates showing expenses projected at \$49.5M, about \$2.2M under the amended budget, and revenues estimated at \$43.3M, with higher uncertainty due to receipting delays. Based on current figures, the year-end deficit is projected at \$6.1M before applying the planned \$3.95M jail reserve subsidy, resulting in an adjusted deficit of approximately \$2M. Finance will continue to update these projections as year-end data become clearer.

5. 2025 Budget Amendments Review- Discussion

Zack DeHaven presented the proposed budget amendments, noting that most items had been previously reviewed and given preliminary approval pending year-end updates. The attached schedules outline amendments by fund, department, and request. If approved as to form, the amendments will move to the next consent agenda to schedule a public hearing.

6. REET II Transfer to Parks 2026 – Discussion

Zack DeHaven discussed recent changes from HB 1791, which allow greater flexibility in the use of REET 1 and REET 2 revenues. REET 2 revenues, currently pledged to the Parks Fund

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starting in 2026, have no long-term commitments and present opportunities to align with strategic priorities.

DeHaven presented three options for managing excess REET 2 revenue:

1. Retain excess in the REET Fund to strengthen reserves for capital projects.
2. Retain excess in the REET Fund but allow use for Road Fund shortfalls if needed.
3. Redirect all excess to the New Courthouse Facilities Replacement Fund to accelerate capital facility planning.

Additional information and analysis are needed before a formal proposal can be brought forward.

7. Event Center Grandstands Renovation Loan Approval – Decision

Treasurer, Amy Cziske presents a Resolution to the Board and asked them to review and approve funding for the Grandstands. While some funding has been secured from various sources, a financing gap remains. The County has obtained private financing from Cashmere Valley Bank with an interest rate of 3.68 % and the option for early pay off.

Commissioner Wright made a motion to approve a Resolution to secure funding for the Kittitas County Arena Grandstands. Commissioner Laura Osiadacz seconded the motion and the motion passed.

Commissioner Cory Wright makes a motion to approve the Bond Purchase Agreement to contract indebtedness, providing funding for the construction of improvements to the Kittitas County arena grandstands. Commissioner Laura Osiadacz seconded the motion and the motion passed.

8. Other Business - None

Meeting adjourned at 10:25AM



Sue Patterson

Accountant Assistant III

**KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**



Laura Osiadacz, Chairman