

**COMMISSIONERS' MINUTES  
KITTITAS COUNTY, WASHINGTON  
COMMISSIONER'S CONFERENCE ROOM  
SPECIAL MEETING**

**THURSDAY**

**2:00 P.M.**

**JANUARY 23, 2020**

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

Others: Taylor Crouch, Deputy Clerk of the Board I; Jerry Pettit, Auditor; Amy Cziske, Treasurer; Lisa Murray, Administrative Assistant III; Heather Siebert, Finance Officer; Rachael McDaniel, Fiscal Tech III; Chris Horner, Deputy Prosecutor III, and Greg Zempel, Prosecuting Attorney.

**SPECIAL MEETING**

**BUDGET MANAGEMENT PROCESS**

**COMMISSIONERS**

At 2:00 p.m. Chairman Wachsmith opened a follow-up Special Meeting to discuss the job duties of each Office involved in the budget process, the goals/plans for each Office, and the BOCC vision of the budget process.

Amy Cziske, Treasurer; Jerry Pettit, Auditor; and the Board listed the duties relating to the budget process and revenue their Office performs and discussed the statutory duties of each office.

**WHO DOES WHAT IN EACH OFFICE**

| Statutory Duties of Each Office                              |   |                              |
|--|---|------------------------------|
| Treasurer's Office   | Auditor's Office  | County Commissioner's Office |
| <u>RCW 36.29.010</u>   | <u>RCW 36.22.010</u>  | <u>RCW 36.40</u>             |
| Receive and disperse all cash                                | Issue Warrants  | Adopt a balanced budget      |
| Redeem warrants  | Keep current account with Treasurer, for all receipts and disbursements | Amend budget as needed       |
| Issue receipts for all funds received, internal and external | Issue state fund account statement to state auditor                     | Certify levy amounts         |
| Date the redeemed warrants                                   | Issue public financial statement annually                               | Approve claims/ vouchers     |

**APPROVED**  
2/18/2020

|  |   |                               |
|--|---|-------------------------------|
| Maintain financial records for receipts and disbursement by fund | Retain original warrants register for records                       | <b><u>WSAC Duties</u></b>     |
| Account for and pay all bond debt for County and Jr. districts   | <b><u>RCW 36.22.040</u></b>   | May handle the budget process |
| Investing excess funds for County and Jr. districts              | Audit all claims against the County                                 |                               |
| Provide collection services for County debt                      | <b><u>RCW 36.22.140</u></b>   |                               |
| <b><u>WACO Duties</u></b>  | Ex-officio deputy state auditor                                     |                               |
| Receipting and accounting of revenue                             | <b><u>RCW 36.40.210</u></b>   |                               |
| Collection of taxes and assessments                              | Report monthly finance meeting with year-to-date financial activity |                               |
| Disbursement of funds to other taxing districts                  | <b><u>RCW 36.40.010</u></b>   |                               |
| Cash/ investment management                                      | Request department budget estimates for following year              |                               |
| Debt management  | <b><u>RCW 36.40.040</u></b>   |                               |
| Debt issuance  | Prepare County budget for following year                            |                               |

During discussion the following action items were identified:

1. Clarify the differences in the Finance Committee meeting and the Monthly Finance meeting and the roles of each meeting, who should be attending.
2. Look into options for the Treasurer's Office to gain view-only access to the Cayenta program. Would need to consider licensing and budget.
3. Tasking vs. resources allocated for Judy Pless, Budget and Finance Manager for job functions.
4. Treasurer warrant write-off process- research the legal responsibilities of the Treasurer and Auditor.
5. BOCC needs to drive financial reporting deadlines.
6. Understand WSAC duties for the BOCC

- o Look into the possibility of a Grant Administrator/ Writer position.
- 7. Auditor's Office Financial Training of new employees.
  - o Unofficial Duties tasked to the Auditor's Office.
- 8. Succession planning for positions within the Auditor's Office.
- 9. Look into the legal responsibilities of moving the admission tax process from Auditor's Office to Treasurer's Office.

**WHERE THE EO/DH SEE THEIR DEPARTMENT GOING IN THE NEXT 5 YEARS**

Item was tabled until the next follow-up meeting.

**BOCC BUDGET PRIORITIES**

Item was tabled until next the follow-up meeting when the whole Board is present.

**OTHER BUSINESS**

Jerry Pettit, Auditor expressed his concerns with the new Public Information Officer position that was posted. There was conversation on communication between BOCC and EO/DH.

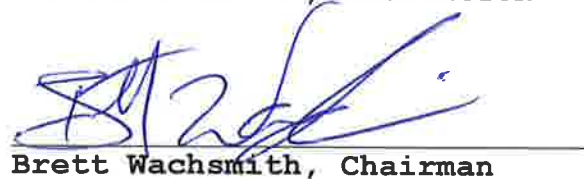
A follow-up meeting will be scheduled to further discuss the Budget Management process.

Meeting adjourned 3:40 p.m.

**DEPUTY CLERK OF THE BOARD I**

  
Taylor Crouch

**KITTITAS COUNTY COMMISSIONERS  
KITTITAS COUNTY, WASHINGTON**

  
Brett Wachsmith, Chairman