

Kittitas County Board of County Commissioners  
Finance Study Session (Monthly)  
Monday, August 1, 2022  
MINUTES

Commissioners Present: Laura Osiadacz, Brett Wachsmith, Cory Wright  
Management/Staff Present: Jerry Pettit (Auditor), Amy Cziske (Treasurer), Jeanne Killgore, Kylee Wuestoff  
Brian Carlson (Budget/Finance Director)

1. Call to Order: 3:00pm
2. Citizen Comments: none
3. Admissions Tax Update

Mr. Carlson relayed Prosecutor's Office correspondence on this topic, noting that they state that the Public Health Department does not seek corrective action for the current or prior budget years. He also concurred with Prosecutor's position that the 2023 Budget should be compiled to reflect code language, unless this provision no longer fits with BOCC objectives, at which point BOCC should direct staff to draft a revision. Mr. Carlson stated that an audit finding was possible but unlikely. He further observed that a review of fund balance policies and targets could clarify for the Commissioners whether and how to revise the County Code.

Ms. Cziske stated that her Department's interest in this topic has to do with collections criteria, and not with appropriations to Public Health Department.

The Board directed staff to prepare 2023 budgets to reflect this code provision, and briefly discussed timelines and decision-points for future consideration.

4. 2023 Budget: Recap and Discussion of Retreat; next steps

Commissioner Osiadacz inquired about inflationary pressure, and how best to approach it for 2023 and future budgets. Mr. Carlson stated that current levels of inflation are likely to persist for three to five years, if not longer, based on Federal actions in 2020 and 2021. He emphasized the importance of attrition planning and service-level objectives in counteracting current budgetary trends in a structured, transparent and leveraged manner. The Board added no additional direction regarding parameters for the 2023 budget.

5. Requests for remaining American Rescue Plan ("ARPA") Funds

Mr. Carlson reviewed the ARPA funding requests submitted by Department Directors and discussed during the budget retreat.

The Commissioners reiterated their direction to forego requests for proposals from outside stakeholders. Commissioner Wachsmith observed that Director requests account for the entirety of the remaining ARPA funds, and discussed possible allocation methods to ensure that Director and Commissioner requests are considered. The group discussed the need to consider other funding sources and budgeting methods for high-priority requests.

Mr. Carlson suggested one-on-one discussions with Commissioners prior to the next Finance meeting to identify, quantify, and plot Commissioners' ARPA requests for consideration. The Board agreed to this approach, and requested this item on the next Finance study session agenda.

6. 2022 YTD Reports

Mr. Carlson provided a brief review of the County's revenue portfolio, a three-year history of the County's annual "carry forward" amount, and the composition of the 2021 carry forward.

APPROVED  
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Commissioner Wright inquired about several items detailed on the carry forward chart, and Mr. Carlson stated he would research and provide a more detailed analysis at a future meeting.

7. Scheduling for next Finance Study Session; Topics

The next Finance Study Session will be scheduled between August 24 and month-end.

Commissioners requested staff work with Public Health Department regarding fund balances, targets, and Admissions Tax, as well as inviting them to the next meeting.

8. Other business:

Mr. Carlson reviewed the pending health self-insurance proposal, and suggested that implementation in 2023 was no longer a manageable deadline. The Commissioners agreed, and authorized staff to postpone this initiative. Mr. Carlson clarified that a mid-year transition was unlikely, and therefore the likely implementation date would be January 1, 2024. There were no objections from the Board.

9. Adjourn: 4:12pm



Brian Carlson, Finance Director



Laura Osiadacz, BOCC Chairperson