

COMMISSIONERS' MINUTES
KITITAS COUNTY, WASHINGTON
BOCC CONFERENCE ROOM
REGULAR MEETING

THURSDAY

1:30 PM

MARCH 17, 2016

Board members present: Vice Chairman Paul Jewell, Commissioner Gary Berndt. Commissioner Obie O'Brien was not present.

Others: Judy Pless, Budget and Finance Manager; Jerry Pettit, County Auditor; Brett Wachsmith, County Treasurer; Greg Zempel, County Prosecutor; and Kaitlyn Reddick, Public Health Fiscal Analyst

REGULAR MEETING

COMMISSIONERS

Preliminary 2015 Expenditures and Revenue Summary reports

Pless presented the preliminary 2015 Expenditure and Revenue summary reports. There are a couple of departments in the General fund that are in need of budget transfers. This is not required as we adopt the budget at the fund level, but for report purposes it is cleaner if the budgets did not show in the red. The following transfers were allowed to occur:

- Dept 019 Disability Board \$10.00 transfer from Dept 015 Clerk
- Dept 023 Law Library \$400.00 transfer from Dept 029 Prosecutor
- Dept 036 Regional Library Advisory \$1,000 from Dept 026 Non Departmental
- Dept 060 Computer Replacement \$1,375 from Dept 017 Information Technology
- Dept 109 Event Center \$6,500 from Dept 025 Facilities Maintenance

Fund 121 Treasurer ULID#9-RID#96-1 Reserve fund was closed by the Board of County Commissioners per Resolution 2015-192. The balance at the time of closing was \$.54. This amount currently shows as an expense, showing the budget in the negative.

The Board acknowledged the shortages in the General Fund and agreed to move forward with the transfers.

APPROVED

4-5-2016

2015 Year End Receivables

Court Receivables

Budget and Finance Manager, Judy Pless presented to the Board the Court Receivables for the year ended December 31, 2015. The following is the 2015 year end balances with the comparison from 2013 and 2014. The total amount of the receivables recorded on the General Ledger for December 31, 2015 is \$1,912,157.56. In past presentations of these numbers the Board of County Commissioners have requested information on how Kittitas County compares with other Courts. Pless contacted the Lower District Court Administrator and working through Office of the Administrator of the Courts, the information is not available.

Year	Superior Court		Lower District Court		Upper District Court	
	Outstanding amount	Local Percentage	Outstanding amount	Local Percentage	Outstanding amount	Local Percentage
2013 Outstanding	4,325,157.03	4.14%	5,844,648.49	20.21%	2,850,585.31	22.64%
2013 Amount Receivable		179,061.50		1,181,203.46		645,372.51
2014	4,558,159.95	4.18%	6,067,902.98	19.21%	2,936,906.41	21.88%
2014		190,531.09		1,165,644.16		642,595.12
2015	4,911,438.51	3.77%	5,954,591.04	18.45%	3,086,317.69	20.36%
2015		185,161.23		1,098,622.05		628,374.28

State Sales Taxes

Pless presented the reports showing the collections of:

- Retail Sales and Use Tax
- Rental Car Tax (Youth & Amateur Sports Activities)
- Hotel Motel Tax (Lodging Tax)
- Real Estate Excise Tax

Homelessness & Affordable Housing Funds

Pless reported that currently the auditor's office manages the Homelessness and Affordable Housing contracts and preparation of financial reports. The auditor's office would like to transfer this function to the Fiscal Analyst in the Public Health

Department. The monitoring of the contracts and preparing of the financial data for the committee are currently performed by this position for Public Health and Development Disability funds. The auditor's office would still audit the payments to the contracts and the receipt of the funds collected and preparing the year-end financial reports. In communication with the Public Health administrator and the Fiscal Analyst, adding these tasks to the current job description would not cause a burden on the position and matches the job current job skills of the position. The Board did not have an issue and said to proceed and thought it was a great idea.

Investment of funds

Treasurer Brett Wachsmith presented a summary of the Investment Portfolio Earnings Summary for the months January and February for 2016 with comparisons of 2013, 2014, and 2015. Also, presented were the investment earnings for the years 2012 through 2015. Wachsmith also noted that in the past Kittitas County invested on a "fund by fund" method, and are transitioning to a "pooling" method. In 2015, he began to move money from the State Local Group Investment Pool, to purchasing bonds on the open market.

Debt Financing Options

Treasurer Wachsmith stated he was working with Public Financial Management (PFM) to gather the information on the proposed financing options. After a conversation with PFM, he stated they deemed financing for 12 years and less as short term. Discussion occurred about financing options. Commissioner Jewell requested a clear definition between GO Bond and a Revenue Bond. Wachsmith stated he would get that for the Board.

Admissions Tax

Budget and Finance Manager Pless, showed the Board the County's website for the implementation for the Admissions tax. Pless said it was a collaborative effort with the Information Technology Department; Andrew Drain, Jim Goeben and Jason Eklund; County Treasurer, Brett Wachsmith and herself. The Board acknowledged all the effort and said it looked really easy to utilize.

Pless asked if they Board wanted to prepare a press release, and they stated the press release should come from the Treasurer.

Laserfiche update

Pless requested permission to purchase a Laserfiche license for the State Auditor to use while they were auditing the County. The savings in time in the audit would offset the cost of the license.

Pless stated that Laserfiche is also saving staff time in repetitive tasks, which can be done electronically.

Other Business:

Correspondence

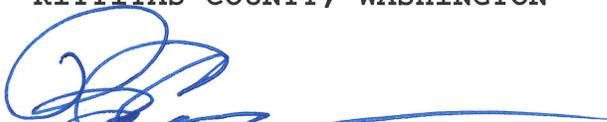
Commissioner Jewell, acting as Chair of the Columbia River County Commissioner Policy Advisory Committee (CRCCPAG), presented a letter to the Board, to be sent with his signature, which is addressed to the Columbia River Counties regarding the Columbia River Treaty Advocacy Assessment Recommendation. This letter was requesting a proposal of an assessment of dues for all 25 Columbia River Counties. Kittitas County's share would be \$4,000. This would allow the hiring of a lobbyist to advocate the CRCCPAG position. Commissioner Berndt approved the letter and confirmed the letter be sent with Commissioner Jewell's signature.

The meeting was adjourned at 2:30 pm

KITTITAS COUNTY
COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



Judy Pless



Paul Jewell, Vice Chairman