

**KITTITAS COUNTY
FINANCE STUDY SESSION MINUTES
BOCC CONFERENCE ROOM, 205 WEST 5TH ROOM 108 - ELLENSBURG**

THURSDAY

8:30 AM

December 21, 2017

Board members present: Commissioner Chairman Paul Jewell and Commissioner Laura Osiadacz. Commissioner Obie O'Brien was absent.

Others: Lisa Young, Human Resource Director, Jerry Pettit, County Auditor and Judy Pless, Budget and Finance Manager

HUMAN RESOURCE

Draft Sick Leave Policy

This item was pulled from the agenda.

Memo of Understanding (MOU) - Teamsters Probation Union

Human Resource Director Lisa Young presented a MOU to recognize a change in health benefit providers and the County Contribution.

Memo of Understanding (MOU) - Teamsters Correction Union

Young also presented a MOU to recognize a change in health benefit providers and County Contribution.

Both agreements have been signed by the union representative. Commissioner Osiadacz made the motion to approve both MOU's. The motion was seconded and approved

TREASURER

Year-end Investment Portfolio Performance and Comparison

This item was pulled from the agenda.

FINANCIAL INFORMATION

Self-Insurance - Guardian Dental Insurance

Judy Pless, Budget and Finance Manager stated that effective January 1, 2018 the County was electing to offer a self-insurance dental plan; Guardian Dental Insurance. There are specific guidelines that are in place by the RCW's and WAC's to account for the self-insurance plan. Pless presented a resolution establishing fund 504 - Dental Self Insurance Program. Commissioner Osiadacz made a motion to adopt Resolution 2017-205 as presented, motion was seconded and approved.

Credit Cards

Pless presented a report showing data on each department that uses a county credit card - Purchasing card. Pless stated when the program was established the Board only allowed certain departments to have departmental credit cards. Pless requested permission to allow other department to participate in the program as recommended by the Auditor's office. Both Commissioner Jewell and Osiadacz had no issues with the program expanding.

Governmental Accounting Standards Board (GASB) Updates

Federal Procurement Rules - Pless informed the Board that the new Uniform Grant Guidance update required new procurement procedures. Pless presented Resolution 2017-206, A Resolution Adopting Federal Procurement Procedures for the Boards approval. Commissioner Osiadacz made a motion to approve the resolution as presented, motion was seconded and approved.

Authorized Signatures for reimbursement requests - Pless informed the Board that additional certifications must be used to submit reimbursements from federal programs. Discussion occurred and Commissioner Jewell suggested that a form be prepared for users with all grants and be approved when the Board approves the grant agreement. Pless stated she will prepare a form.

Blended units - Pless informed the Board of a new requirement regarding Component Unit relationships to the County. The Auditor's will be working with Commissioner's staff to review each outside boards the Commissioners are on or boards the Commissioners appoint to see if the County has any financial responsibility to these boards.

Unemployment Compensation

Pless presented to the Board reports on Fund 511 Unemployment Compensation showing the ending fund balances for the year 2013 through 2016. The internal billing rate is established by a resolution adopted by the Board each January, which has been developed by the average of that past two years claims paid out into the actual wages reported to Employment Security. Pless stated that because of the amount in the fund balance that the rate for 2018 be lower than as in past practice and is suggesting .1% instead of the calculated rate of .208%. Discussion occurred and Pless was to present the resolution in January with the rate of .1%.

Budget Reports

Pless presented the sales tax and budget reports for the period ended November 30, 2017 for the Board Review.

Other Business

Discussion occurred about the Event Center accounting processing. Jerry Pettit agreed to sit down with Commissioner Osiadacz and Event Center staff to review processes.

Discussion occurred about departments requesting changes in personnel and the Board is requesting a fiscal note be added to the Staff reports or presented with all personnel changes. Pless stated she will work on to create this form.

The meeting was adjourned at 9:30 am.

KITTITAS COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



Judy Pless



Laura Osiadacz, Chairman