

Kittitas County Board of County Commissioners
Finance Study Session (Monthly)
Tuesday, May 19, 2022
MINUTES

Commissioners Present: Laura Osiadacz, Brett Wachsmith, Cory Wright
Management/Staff Present: Jerry Pettit (Auditor), Amy Cziske (Treasurer), Clay Myers (Sheriff)
Brian Carlson (Budget/Finance Director)

1. Call to Order:

Commissioner Osiadacz called the meeting to order at 130pm

2. ARPA Revenue Replacement

Mr. Carlson discussed the revised Federal Treasury Department rules pertaining to previously awarded ARPA funds, whereby recipients may designate up to \$10MM as "lost revenue", which is not subject to previously-issued spending restrictions. He also apprised the Board of the appropriation and expenditure deadlines of 2024 and 2026, respectively.

Mr. Carlson asked for direction from the Board regarding solicitation of programming/spending proposals for the remaining \$7MM ARPA award from County departments and outside stakeholders.

The Board directed staff to limit solicitations to County departments, and to present preliminary requests during the June Finance Study Session, and at the Budget Retreat.

3. Admissions Tax

Mr. Carlson introduced a possible oversight in administration of the Admissions Tax revenue, specifically that County Code specifies that a portion of the revenues are to be "dedicated for use" by the Health Department, but that this allocation has not been budgeted nor transferred.

The Board asked numerous clarifying questions about history, allocations to programs other than Public Health, ramifications of potential code violation, and corrective measures. Mr. Carlson suggested revisiting the topic during a future study session, following additional research into these questions.

4. Finance Software

Mr. Carlson provided an overview of the two primary platforms used by Finance Department (Cayenta and OpenGov), and their use in the budgeting and financial reporting functions. He discussed proposed upgrades to the Cayenta program, and some of the shortcomings as it is currently used. He also discussed the OpenGov program, its utility and shortcomings as an

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analytical tool, and the likely need to continue with this platform through the process of compiling the 2023 budget.

5. Topics for June 16th Study Session

The Board requested that ARPA funds, preliminary 2023 Budget Request, Admission Tax, and the June 30th Budget Retreat be included on the June 16th Finance Study Session agenda.

6. Other Business

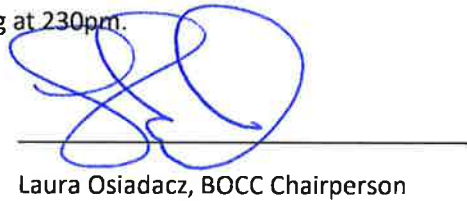
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7. Adjourn

Commissioner Osiadacz adjourned the meeting at 2:30pm.



Brian Carlson, Finance Director



Laura Osiadacz, BOCC Chairperson