



Kittitas County Budget Summary 2023

Prepared by

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Kittitas County Budget Overview

Summary

The total county budget in 2023 is \$101MM. The county budget is set up by fund types and by revenue and expense category. Departments exist within the funds. The largest of all these funds are the General Fund and the County Road Fund. The general fund is 43% of the county budget, while the road fund is 20%. Various special revenue, debt service, and internal service funds make up the remaining portion of the budget.

Commissioners

- District 1 Commissioner– Cory Wright
- District 2 Commissioner– Laura Osiadacz
- District 3 Commissioner– Brett Wachsmith

Elected Officials

- Assessor– Mike Hougardy
- Auditor– Bryan Elliott
- Clerk– Karen Bowen
- Coroner– Nicholas Henderson
- Prosecutor– Greg Zempel
- Sheriff– Clay Myers
- Treasurer– Amy Cziske

Judges

- District Court Judge, Lower – Paul Sander
- District Court Judge, Upper – Craig Juris
- Superior Court Judge Dep. 1– Candace Hooper
- Superior Court Judge Dep. 2– Scott Sparks

	2021	2022	2023
⊕ Expense	80,920,256	89,842,491	100,993,759
⊕ Revenue	(71,905,864)	(80,669,827)	(87,163,012)
Grand Total	13,468,814	12,522,339	13,830,746

**BOCC Resolution 2022-238 adopted a combined Expense & Transfer appropriation of \$106.8M. The difference between the Resolution and this Expense Budget Summary is \$5.8M in Transfers between funds.*



Kittitas County Budget Overview

Fund Accounting

Like most governmental entities, Kittitas County organizes its finances on the basis of "funds". A "Fund" is a self-contained, independent financial entity with its own assets and liabilities. Each Fund is reported separately in the County's financial statements. The 2023 County budget appropriates expenses to twenty-eight funds, with over 60% of appropriations concentrated in two funds (general fund, county road fund). For budget purposes, many funds are subdivided into departments. Departments generally correspond to organizational units. In most cases, expenditures are monitored during the year at the department level. However, departments are not distinct financial entities.

Fund Types

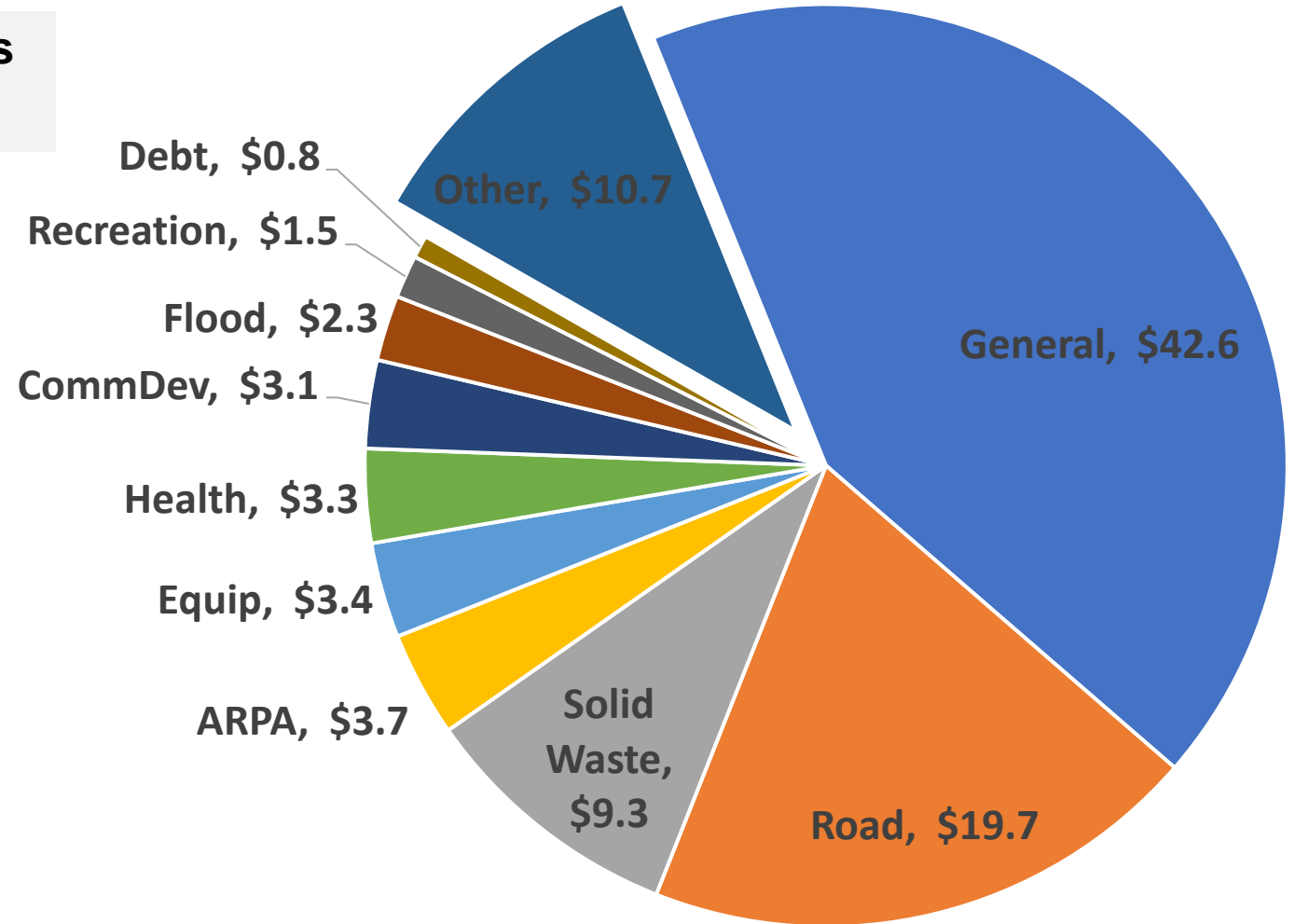
- **General Fund:** A governmental fund used to account for general-purpose revenues. Virtually all local governments have one and only one General Fund.
- **Special Revenue Funds.** These are governmental funds, which account for revenues collected for specific, restricted purposes. Examples include the County Road Fund, which shall only be used to plan, build, and maintain roads. Kittitas County presently has twenty-three active Special Revenue Funds.
- **Debt Service Funds.** These are governmental funds, which account for payments on County debt. Kittitas County has two active Debts Service Funds.
- **Capital Project Funds.** These are governmental funds that account for the acquisition or construction of major capital assets. Kittitas County has three Capital Project Funds.
- **Proprietary - Enterprise Funds.** These are proprietary funds that are used to account for County operations that are intended to be financed primarily by fees charged to customers or users in a manner similar to a private business. Examples would be the Solid Waste Fund, which finances the County Transfer Stations and Landfill. Kittitas County has three Enterprise Funds.
- **Proprietary - Internal Service Funds.** These are proprietary funds that account for the activities of operations, which are intended to be financed primarily by fees charged to other County funds or other government entities. They are governed by the same accounting conventions as Enterprise Funds. The Equipment Rental and Revolving Fund, which accounts for all the County Road equipment falls into this category. Kittitas County has three Internal Service Funds.



2023 Budget (Expenses)

Countywide Expenses By Fund: \$101MM

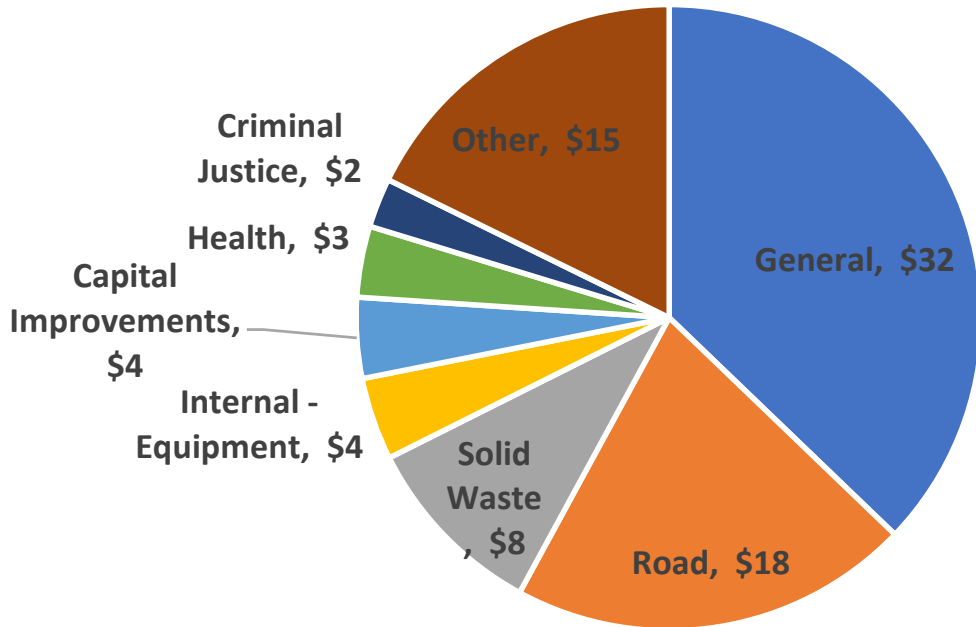
County Employment		
	Positions	% of Total
Sheriff	101	28%
Administrative	68	19%
Public Works	51	14%
Courts	33	9%
Facilities	27	7%
Prosecutor	25	7%
Development	24	7%
Public Health	24	7%
Other	9	2%
TOTAL	362	



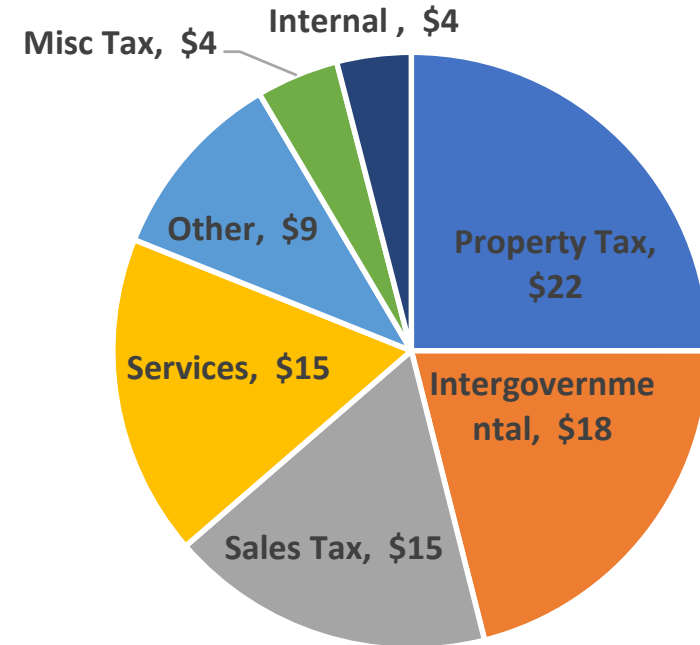


2023 Budget (Projected Revenues)

Countywide Revenue by Fund: \$87MM



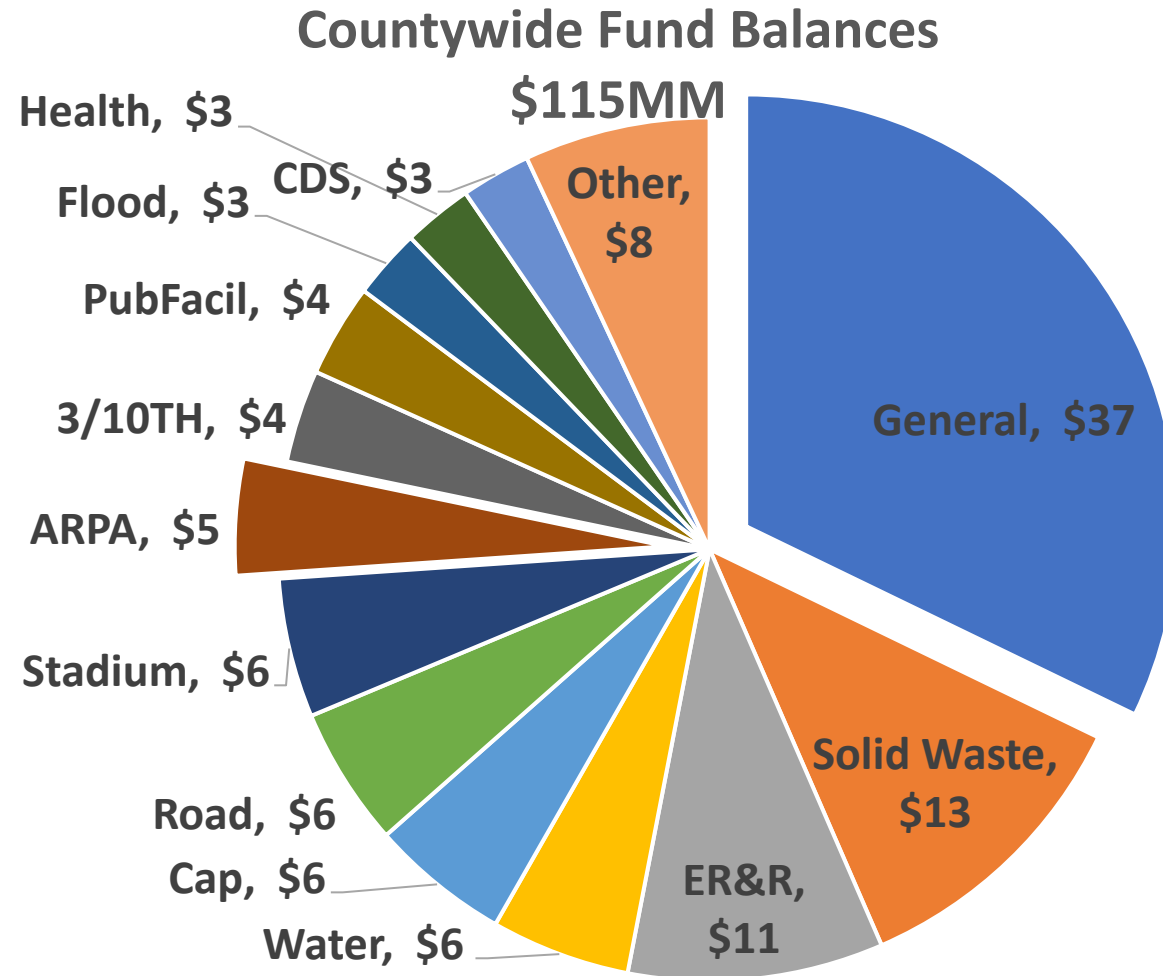
Countywide Revenue by Type





Kittitas County Fund Balances

Estimated beginning
2023 balances





General Fund Budget Detail 2023

\$8MM Deficit

- Same Deficit figure as 2022 budget
- \$900K Jails projects from Jails Reserve
- 3% -5% Union COLA
- 4% non-union COLA
- 30% Health Ins Increase

\$3.1MM transfer in for:

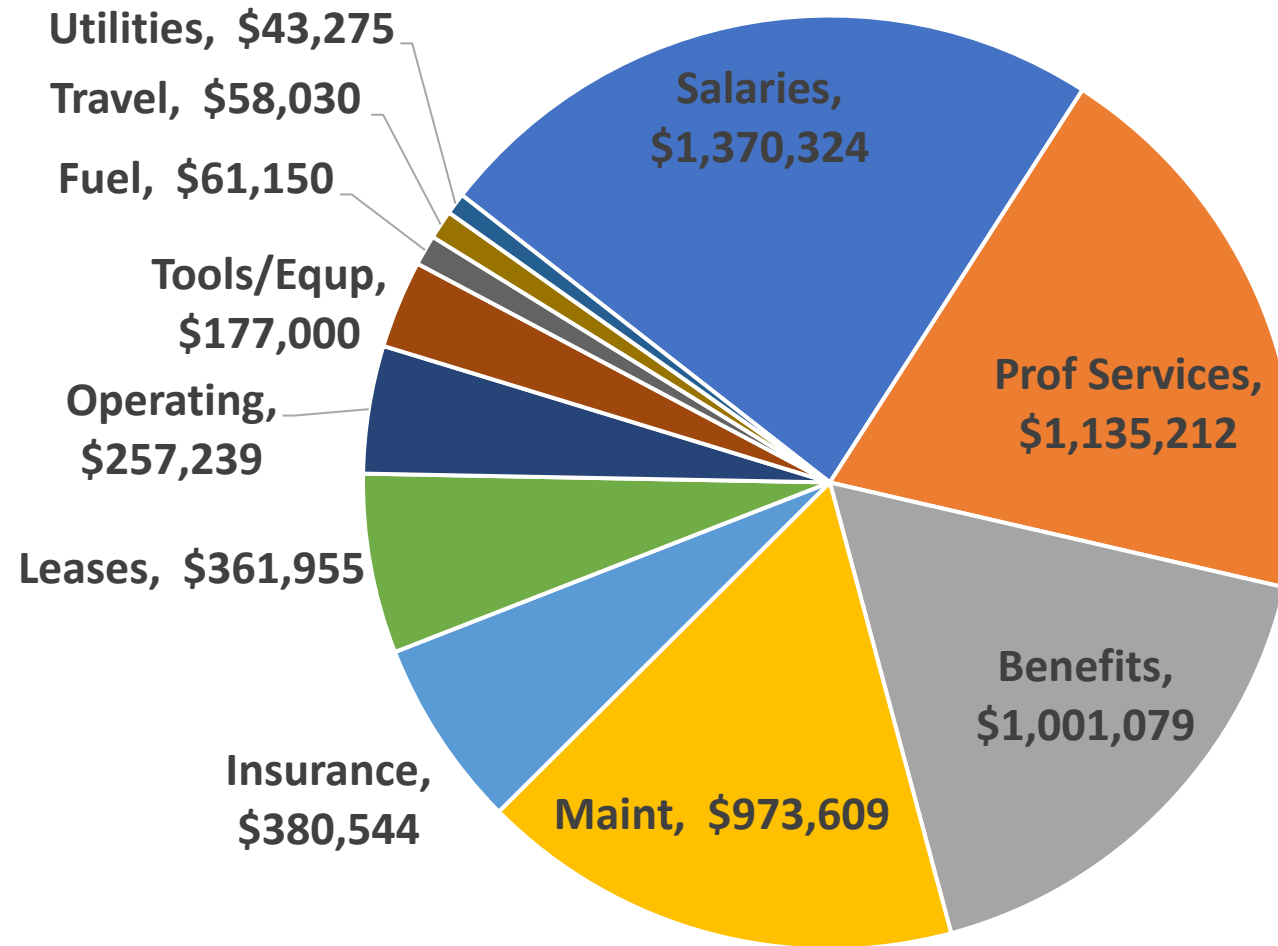
- Paving
- Bloom Pavilion
- New Courthouse Feasibility

Revenue budgets less “conservative”

<u>Expense</u>	Budget		<u>\$</u>	<u>%</u>
	<u>2022</u>	<u>2023</u>		
Personnel	23.6	24.9	1.3	5%
Contracts	6.7	7.9	1.1	17%
Equip & Maint	4.6	5.7	1.2	26%
Operating	2.1	2.9	0.8	36%
Insurance	0.8	1.2	0.4	45%
Subsidy	1.3	0.3	(1.0)	-80%
TOTAL	39.1	42.9	3.7	10%
Revenue				
Property Tax	9.3	10.4	1.1	12%
Sales Tax	6.0	8.0	2.0	33%
Other Tax	1.9	2.1	0.2	11%
Intergov	5.7	3.9	(1.8)	-32%
Charges	4.9	4.9	-	0%
Transfer In	-	3.1	3.1	-
All Other	3.9	3.1	(0.8)	-21%
TOTAL	31.7	35.5	3.8	12%



Annual Budget Increases (Category)

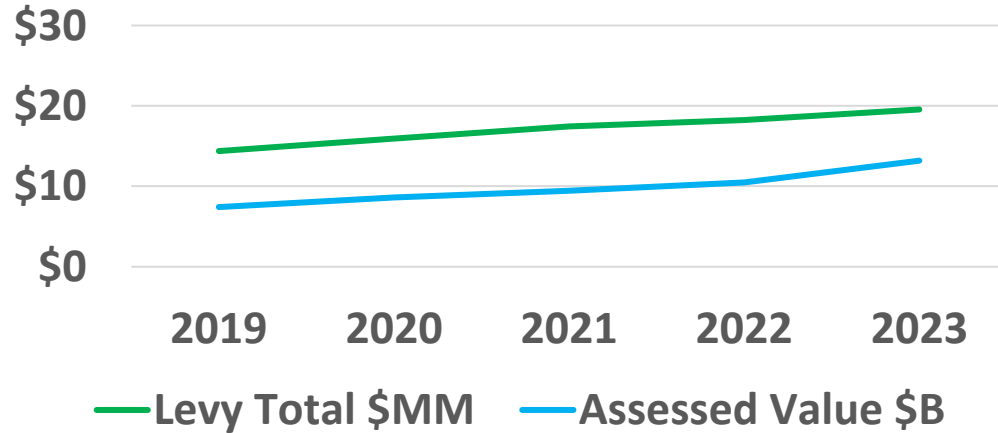


Annual Budget Increase
by Category



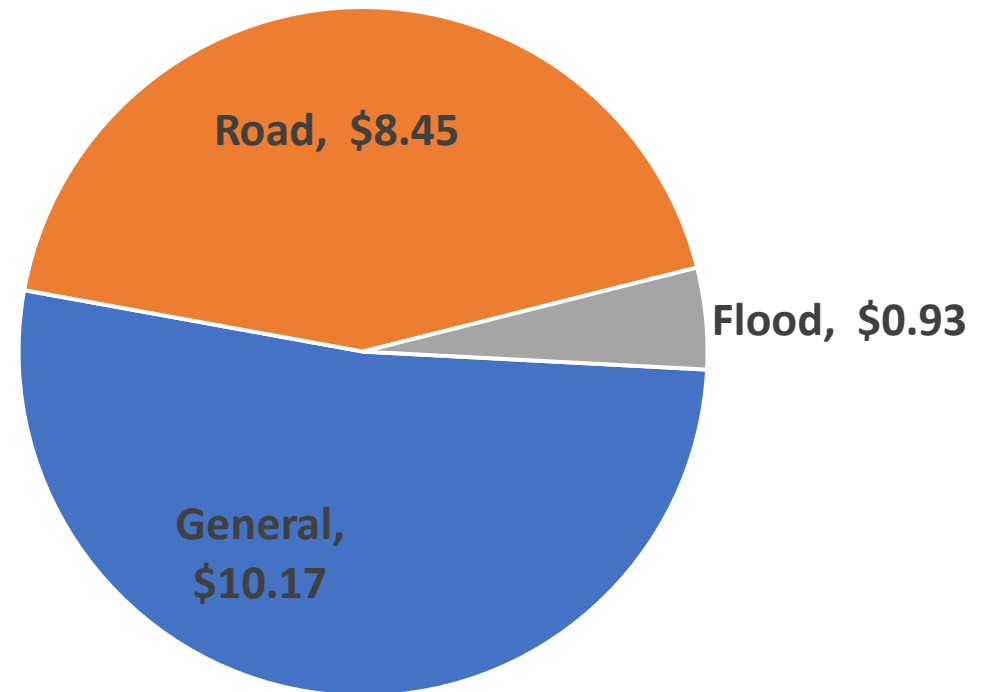
Assessed Value & Levies

Assessed Value and Levy



- County Levies Taxes for three Funds
- Levy increases are limited to
 - 1% annually in dollar terms, plus
 - New construction at prior-year's rate

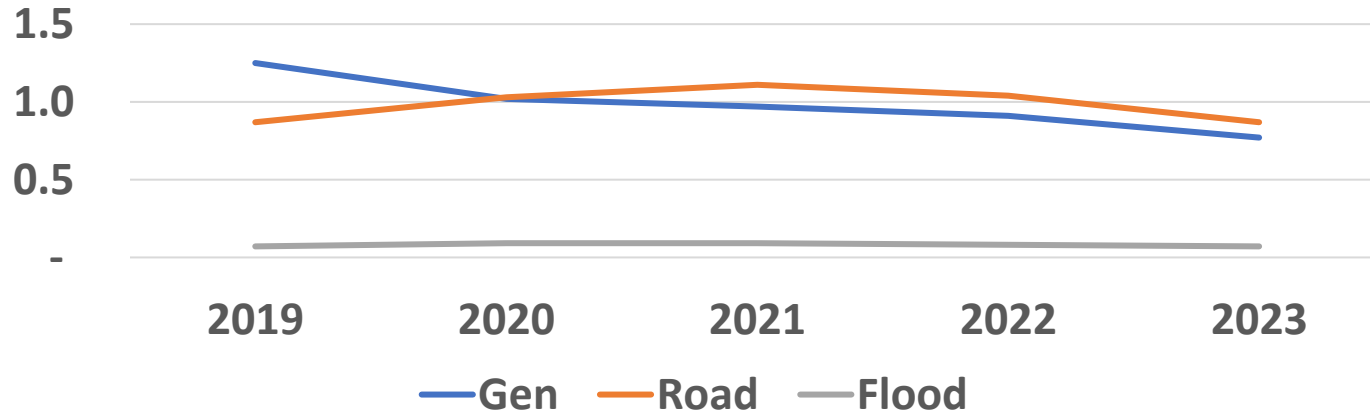
County Levy by Fund (\$19.6MM)



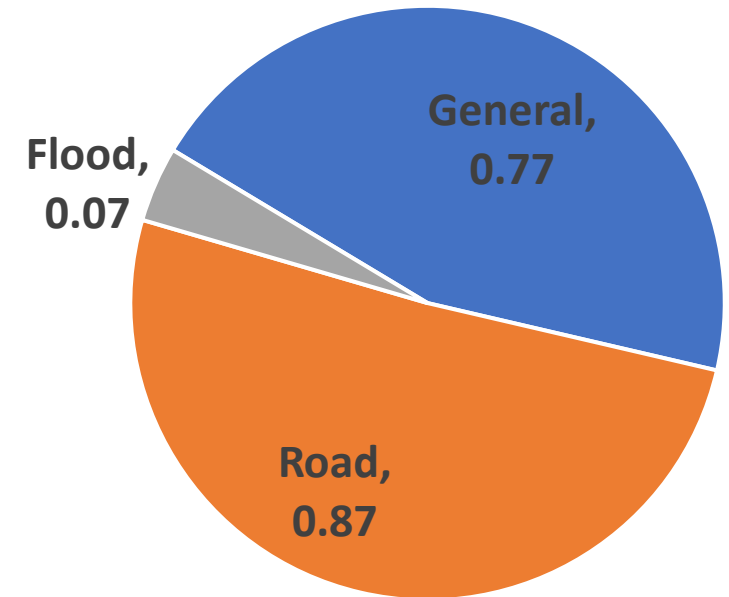


Assessed Value & Levies

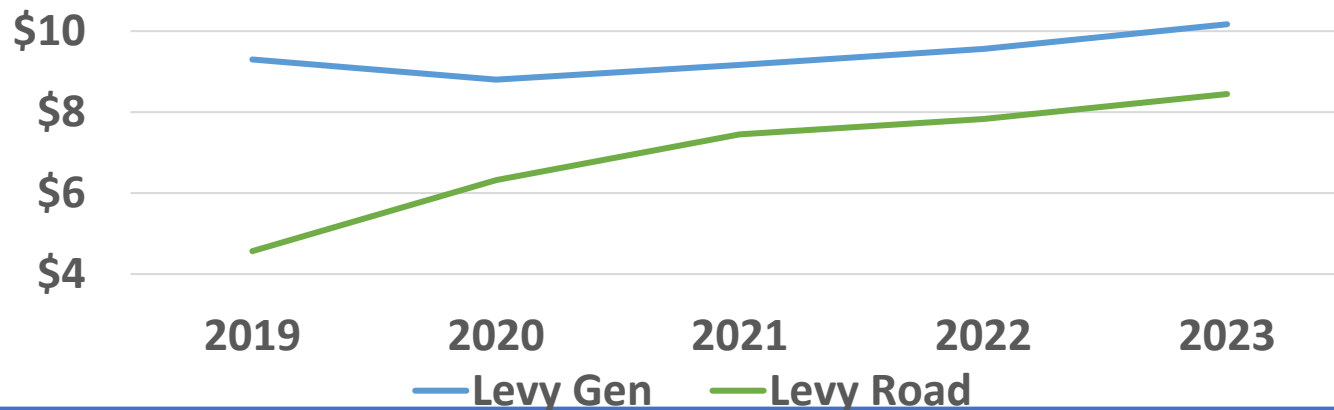
Property Tax Rate



County Mill Rates by Fund



Levy for County General and Road Funds



- Road tax rate is higher than General Fund
- Road tax revenue is lower, because rate is applied to a smaller tax base



Kittitas County Assessed Value

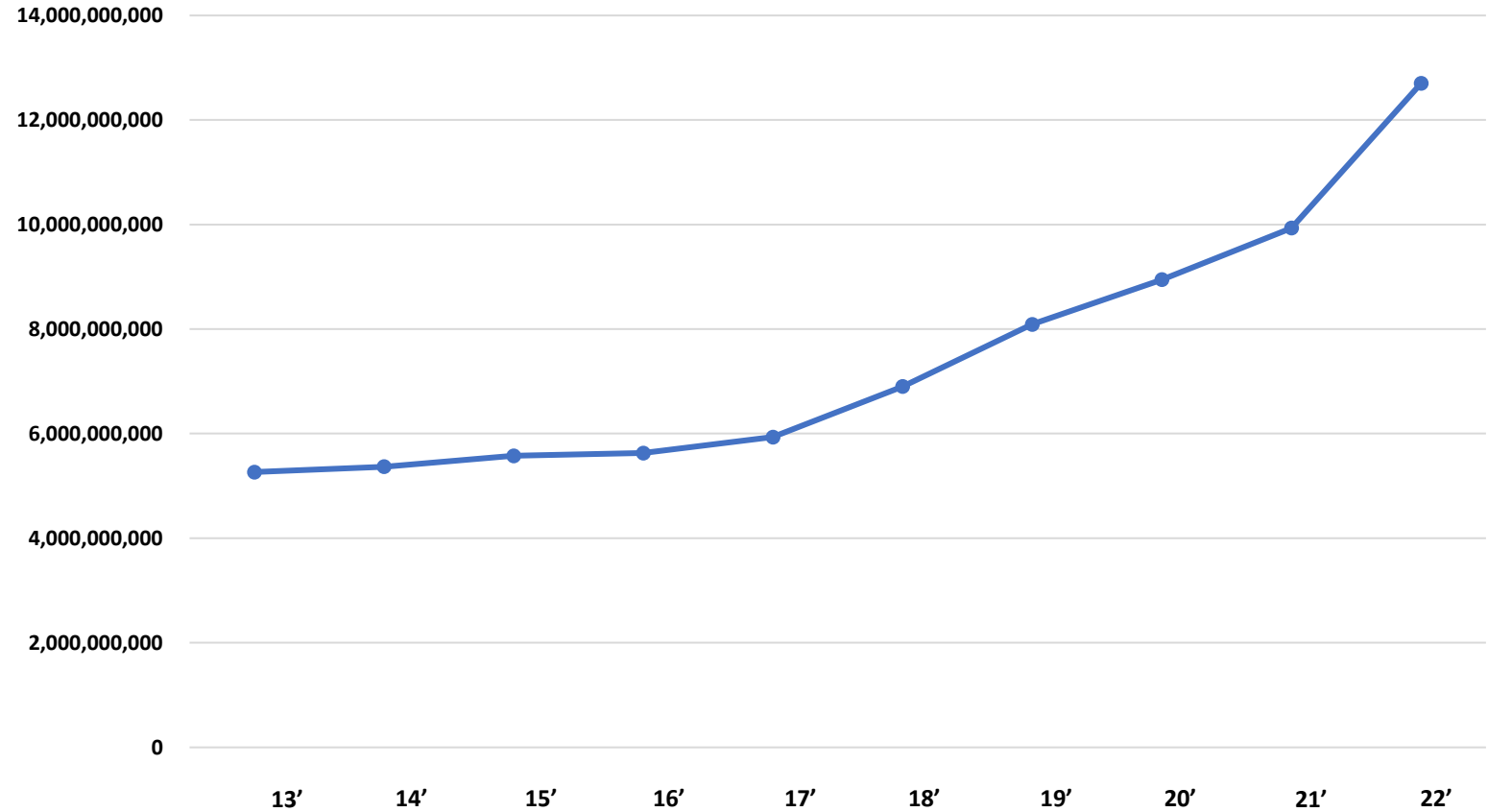
KITTITAS COUNTY, WASHINGTON

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

ASSESSMENT FISCAL YEAR	TOTAL LOCAL ASSESSED VALUE
2013	5,263,599,004
2014	5,367,536,547
2015	5,575,660,167
2016	5,629,211,217
2017	5,934,493,370
2018	6,900,457,893
2019	8,090,661,634
2020	8,943,057,381
2021	9,930,209,691
2022	12,699,389,564

Change in Local Assessed Value 2013-2022





Assessed Value & Tax Rates

Rates are applied to taxable assessed value

What makes my rates go up?

Voter-approved new levies or levy-lifts (i.e. RATE increase)

A tax district's budget grows faster than the assessed value

What makes my rates go down?

Levy reductions
(e.g. bond is paid off)

Assessed value grows faster than a tax district's budget

Levy = Your tax bill

What makes my bill go up?

My assessed value grows more than other taxable properties in the district

District authorizes a levy increase (i.e. DOLLAR increase)

What makes my bill go down?

Other properties in the district increase in value more than my property

District reduces or eliminates a levy