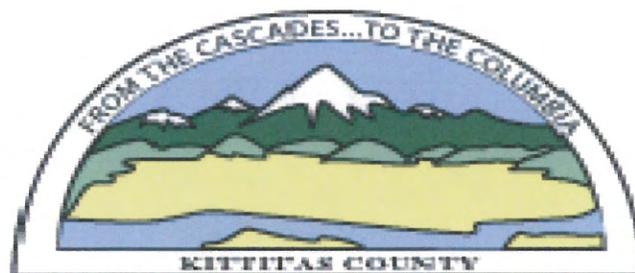




**Kittitas County,
Washington
2010
Annual Budget**



2010

**KITTITAS COUNTY,
WASHINGTON
ANNUAL BUDGET**

**Jerald V. Pettit
County Auditor**

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Kittitas County 2010 Budget

To the Citizens of Kittitas County:

We are pleased to present to you Kittitas County's 2010 Annual Budget. The budget is a very complex tool and is vital to the operation of Kittitas County.

In July 2009, the Kittitas County Management team held the budget retreat to set and discuss budget priorities for 2010. The Management Team retreat has evolved into a valuable budget device. The discussion at the retreat included all departments and the message that most of the departments were discussing were two main issues: office space and records retention.

In July, budget staff prepared and sent out to each department/fund, their 2010 preliminary budget package, which includes instructions and budget forms to be completed.

Along with the budget information Commissioner Alan Crankovich, Chairman, Board of County Commissioners, submitted a letter for budget instructions to each department. The letter stated:

In preparation for the budget retreat scheduled for Thursday July 23, the BOCC has been working to develop key policies and priorities to help guide the budget process. Our intent is to change the format from that of previous budget retreats in an effort to conduct an efficient and productive exchange of information that will provide clear direction as each department prepares budget requests for 2010.

With that spirit in mind, the BOCC has created the following policies to lead this year's budget retreat discussions and subsequent development of departmental budget requests:

1. No property tax increase.
2. Zero-based budget process.
 - A. Prioritize by the following:
 - a) Statutorily Required Services
 - b) Supporting Services
 - c) Other
 - B. Provide a list of all grant funding including the following:
 - a) Grant Level
 - b) Any Resulting County Contribution
3. FTE increases – No new FTE's without new funding
4. Fund Balance – 10% of Expense Budget
5. Vacancy Savings – cannot be spent elsewhere
6. Travel Expenses – Provide detailed explanation in budget narrative (i.e. necessary training, conferences, association meetings etc.)
7. No use of existing "Rainy Day" fund.

Additionally, the BOCC has discussed the Priorities of Government for the budget discussion. In following past practice, budget requests will be required to accurately

Kittitas County 2010 Budget

address the priorities as set forth during the budget retreat. Priorities for 2010 that the BOCC discussed are:

- 1. Maintaining and Improving Essential Public Safety Services*
- 2. Employee Compensation and Appropriate Staffing*
- 3. Investing in Long-term Efficiency Solutions*
- 4. Capital Facilities Improvements*

It is the intent of the BOCC to engage each participant to further develop these priorities. You will have the opportunity to provide feedback and suggestions. The goal of the retreat is to have the final priorities for 2010 clearly defined as we move forward.

With regard to the budget, we expect another challenging year in 2010. With proper planning and hard work, we are confident that we will have the resources to not only meet the needs of our citizens but also invest in the future of Kittitas County.

Just a few months ago, you all demonstrated your commitment in addressing budget challenges by making tough decisions. Those efforts had a positive impact to Kittitas County. We anticipate that your approach to the 2010 budget will again provide positive results.

We look forward to your suggestions and participation in this important budget retreat. Thank you, as always for your commitment in serving the citizens of Kittitas County.

*~Alan Crankovich, Chairman
~Board of County Commissioners*

In August, the departments returned their budgets to the budget staff, to be compiled and forwarded to the Board of County Commissioners in September. During September and October the Commissioners and budget staff reviewed the preliminary budget document and met with elected officials or department heads to discuss their budgets. The budget study session process included all the departments grouped by function. Those functions included; General Government Services, Public Safety, Judicial, Central Services, Transportation, Physical Environment; Economic Environment and Mental & Public Health. The departments in each function met as a group and presented their budgets. This was very receptive by all, as each department got to listen while others made their presentations and actually participated in the discussions. This worked very well. These meetings were all open to the public.

Included in the 2010 budget was the "Rainy Day" reserve fund in the amount of \$538,419.00. This reserve was established at the 2004 budget retreat, where it was decided that the General fund will start to accumulate an operating reserve. The formula that was agreed upon was to set aside 1% of the previous year's operating budget until \$1.25 million was reserved. During the 2010, preliminary budget discussions, it was decided by the Board that they will not reserve the \$170,208.00 for 2010, leaving the reserve at \$538,419.00.

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Year	Operating Expense	1% of Operating
2003	12,216,594	122,166
2004	12,666,785	126,668
2005	13,649,140	136,491
2006	15,309,421	153,094
2007	15,521,591	0
2008	17,020,867	0
	Total	538,419

This was a very tight budget year and several positions were cut in the General Fund and in the Public Health Fund. The projections for revenues for sales taxes, investment interest, and building permits are down. The 2010 budget was prepared with the projections being very conservative, with the levels coming in at the 2005 levels.

On December 7, 2009, the Commissioners held a public hearing to consider adoption of the 2010 budget. The hearing continued until December 11th, 2009 and the budget was adopted by Resolution Number 2009-154, see page 23 of this document.

The Commissioners set the tax levy for the real and personal property taxes. As required by the County Assessor, the Board adopted the following resolutions:

- Resolution 2009-152; Resolution for levying taxes for the General Fund Tax Levy
- Resolution 2009-153; Resolution for levying taxes for the County Road Fund
- Resolution 2009-155; Resolution for levying certification for the General Fund
- Resolution 2009-156; Resolution for levying certification for the County Road Fund

Copies of the above resolutions are show on page 21 of this document.

The format for this document is divided into sections and each section is explained below:

Budget Overview includes the County Government in Context, description of the County organization; Organization Chart, Listing of Elected officers and appointed officials, the budget process, financial structure and financial policies.

Budget Summary includes a summary of the financial position of Kittitas County, the budget resolution and the tax resolutions.

General Fund includes the budgets of 33 different departments, which make up the general fund. The General Fund is the fund used to account for all financial

Kittitas County 2010 Budget

resources that are not required to be accounted for in another fund and that have special legal requirements.

Special Revenue Funds includes a listing of all special revenue funds, which are funds that account for their own revenues, which can only be used for a specific purpose. Kittitas County currently has 22 special revenue funds.

Debt Service Funds includes a listing for 3 Debt Service funds.

Capital Project Funds includes the budget information of the Capital Project Fund. Also included is the Capital Project Budget; 6 year Capital Facility Plan, Public Works 6 year Transportation Plan & Annual Construction Program.

Proprietary Funds includes the budget information for the enterprise and internal service funds.

Law & Justice section includes a description of the different types of law & justice funding and how it is spent. Included in this section, is a description for each of the sales tax options; 1/10th Criminal Justice; 1/10th Adult Jail/Juvenile and 3/10th Public Safety/Criminal Justice taxes.

Personnel section includes an explanation of specific budget changes, employee types, union information, employee listing by function and the wage scales by position.

Statistical Section includes current statistics relating to Kittitas County.

We would like to thank all the departments who worked together in establishing this budget. We would like to thank the Board of County Commissioners for their hard work and dedication in working on this budget. We would like to thank staff who assisted the departments and commissioners in preparing this budget.

Respectfully submitted,

Jerald V. Pettit
Kittitas County Auditor

Judy Pless
Budget & Finance Manager

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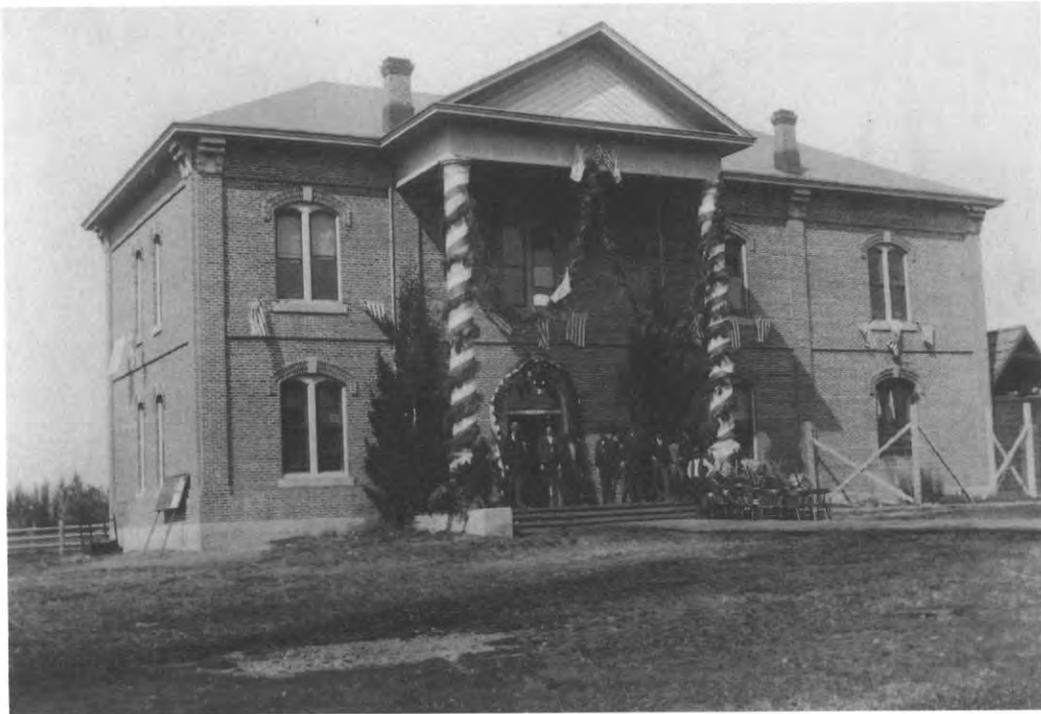
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1887 Kittitas County Courthouse

Budget Overview

KITTITAS COUNTY OVERVIEW

COUNTY GOVERNMENT IN CONTEXT

The United States Constitution created two sovereign governments: the federal government and the state government. Each government entity is divided into three separate branches (legislative, executive, and judicial). Each branch is independent of the others. Our State legislative branch authorizes and creates local level government entities like cities and counties, and a number of special purpose districts, such as school districts, utility districts, and fire districts.

Individual county governments also have three branches of government: legislative, executive and judicial. All government branches work together to deliver services to the public.

To understand a particular unit of government, it is important to see its place in the overall system. The purpose of this section is to explain how Kittitas County fits into this system, and how it relates to the federal government, the State of Washington, the cities within the County's borders, and the many special districts which serve Kittitas County's residents.

A county is a legal creation of the state. Counties derive their powers and their existence from state law. State law also mandates many of the duties and services performed by counties. For example, counties are required to appraise property values for tax purposes, and to collect property taxes from their residents. In this regard, counties act as "agents" for state and local government.

However, counties are more than agents of the state and local governments. Counties are governed by locally elected officials who have considerable latitude to establish policies on the basis of the local community's needs and preferences.

Counties co-exist with a variety of other overlapping local government entities, including cities. The relationship between county and city government can be slightly confusing. Many county services are "regional", meaning that they are provided to all residents of the county, regardless of whether they are also residents of a city. Property appraisal is again a good example. The county appraises all property whether or not it lies within an incorporated city. However, other county services, such as Sheriff's patrol are generally provided only in the unincorporated portion of the county.

COUNTY SERVICES

Counties are general purpose governments. This means that they provide a wide variety of services to their citizens based on locally determined needs and priorities. In this respect, counties are unlike "Single Purpose" government jurisdictions, like school districts and fire districts. These special districts exist only to provide a single service (or a closely related group of services).

Each county provides a slightly different mix of services, based on the decisions of its locally elected officials. The following discussion reflects the services Kittitas County provides.

Major regional services provided by Kittitas County include criminal and civil courts, criminal prosecution, juvenile court and related services, appraisal of property values for tax purposes, collection of property taxes, administration of elections, the issuance of motor vehicle license, and the operation of the county jail.

KITTITAS COUNTY OVERVIEW

In addition, Kittitas County acts as the regional coordinator for a variety of state and federally funded social service programs including assistance for the mentally ill and developmentally disabled, as well as substance abuse programs.

Major services provided only in the unincorporated areas include police protection (Sheriff's patrol), land use planning and development review, road construction and maintenance, park acquisition, development, and maintenance, and the enforcement of building and fire codes.

Kittitas County provides a number of other services through participation in inter-local agencies. Such agencies are created by agreement between government entities (such as a County and several cities, or even more than one county). Typically, each participating government contributes an amount of money based on an agreed formula, and the inter-local agency provides the required service throughout the geographic areas covered by the participating governments. Inter-local agencies are used to improve the efficiency and coordination of services which do not naturally respect artificial government boundaries. A specific state law, known as the Inter Local Cooperation Act, gives Local Governments the authority to create inter-local agencies and governs their operation.

The services described are by no means all of the services provided by Kittitas County. However, they do represent a good overview of the types of services county governments offer. For a more complete and detailed explanation of Kittitas County's services, see the Departments section of this document.

COUNTY ORGANIZATION

Kittitas County is a non-charter county, which means that the organization of the County is prescribed by state law. The Revised Code of Washington (RCW) Chapter 36 describes the legal powers of counties in the State of Washington. It enumerates the elected officials each county must have, their powers and responsibilities, mode of election, and terms of office.

The following is intended as an overview of Kittitas County's organizational structure. On the following pages are a County organization chart and a table of elected officials.

BOARD OF COUNTY COMMISSIONERS. The Board of County Commissioners is the County's legislative body, chief administrator and have some quasi-judicial duties. The Board levies all County taxes and authorizes all expenditures through the budget process. It enacts ordinances which have the force of law in the County. Finally, it approves all County contracts and grant agreements. The Board of Commissioners is divided into three districts on the basis of population. The duties of the Commissioners are set forth in RCW 36.32. Commissioners serve a four year term. The Board annually selects one member to act as Chair.

COUNTY ASSESSOR. The County Assessor is responsible for determining the value of all real and personal property in Kittitas County and to establish an equitable basis for the levies imposed by the various taxing districts and additional special levies for which the people have voted. The duties of the Assessor are set forth in RCW 36.21. The Assessor is elected at large for a four year term.

COUNTY AUDITOR. The County Auditor is responsible for the recording of documents, titles, and deeds; the issuance of marriage licenses; the issuance of motor vehicles licenses, vessel registration; and conduct's all elections. In addition, the Auditor oversees County accounting,

KITTITAS COUNTY OVERVIEW

auditing and budgeting activities. The duties of the Auditor are set forth in RCW 36.22. The Auditor is elected at large for a four year term.

COUNTY CLERK. The County Clerk's responsibility is to file and index all records filed for Kittitas County Superior Court and Family Court. The duties of the County Clerk are set forth in RCW 36.23. The Clerk is elected at large for a four year term.

PROSECUTING ATTORNEY/CORONER. The Prosecutor is responsible for the prosecution of all crimes and violations of County Ordinances. The Prosecutor also acts as the County's legal counsel and defends the County in all civil suits. In addition, victim and witness assistance services and child support enforcement are overseen by the Prosecuting Attorney. The Coroner is responsible for the investigation of deaths in Kittitas County. The duties of the Prosecutor are set forth in RCW 36.27 and the Coroner in RCW 36.24. The Prosecutor is elected at large for a four year term.

SHERIFF/DIRECTOR OF EMERGENCY MANAGEMENT. The County Sheriff is responsible for the provision of police services in the unincorporated area of the County, including patrol, criminal investigation, and emergency response. The Sheriff also administers the County Jail. The duties of the Sheriff are set forth in RCW 36.28. The Sheriff is elected at large for a four year term.

COUNTY TREASURER. The County Treasurer holds a key position of public trust in the financial affairs of local government. Acting as the "bank" for the county, school districts, fire districts, water districts and other units of local government, the treasurer's office receipts, disburses, invests and accounts for the funds of each of these entities. In addition, the treasurer is charged with the collection of various taxes that benefit a wide range of governmental units. The duties of the Treasurer are set forth in RCW 36.29. The Treasurer is elected at large for a four year term.

SUPERIOR COURT JUDGES. Superior Court is the trial court which has: exclusive original jurisdiction over all civil matters involving dollar amounts over \$35,000; title or possession of real property; cases involving legality of any tax, impost, assessment or toll; probate and domestic matters; Original jurisdiction over all criminal cases amounting to felony; Original jurisdiction over all criminal cases not otherwise provided by law; Exclusive original jurisdiction over juvenile matters; Appellate jurisdiction over Courts of Limited Jurisdiction to hear *de novo* or appeal on the record for error of law. The Superior Court Judge is elected at large for a four year term.

DISTRICT COURT JUDGES. District Court has concurrent jurisdiction with the Superior Court for crimes classified as misdemeanors and gross misdemeanors. In addition, the Court hears the following kinds of cases: 1) Mitigation and contested traffic infraction hearings; 2) Civil lawsuits when the amount in controversy is not more that \$35,000; 3) Small Claims; 4) Domestic violence protection petitions; 5) Anti-harassment petitions; 6) Drug property forfeiture hearings; 7) Vehicle impoundment hearings; 8) Name change petitions. Kittitas County has two part time District Court Judges, Lower County and Upper County, who are elected from separate districts to four year terms.

Kittitas County Overview

Kittitas County Voters

Board of County Commissioners

Elected Officials

County Assessor County Auditor
County Clerk Prosecutor/Coroner
Sheriff Treasurer
Superior Court Judges
District Court Judges

Public Services

Code Enforcement
Community Development
Public Works
Fire Marshal
Flood Control
Recreation
Solid Waste

Community Services

County Fair
Development Disabilities
Mental Health
Noxious Weed
Public Health
Substance Abuse
Veterans Assistance
WSU Extension

Support Services

Civil Service
Information Services
Facilities Maintenance
Human Resource

Kittitas County Overview

Elected Officials of Kittitas County

County Commissioners		Terms
District #1	Paul Jewell	Nov. 26, 2008 - Dec. 31, 2012
District #2	Alan Crankovich	Jan. 1, 2009 - Dec. 31, 2012
District #3	Mark McClain	Jan. 1, 2007 - Dec. 31, 2010
Assessor	Marsha Weyand	Jan. 1, 2007 - Dec. 31, 2010
Auditor	Jerald V. Pettit	Jan. 1, 2007 - Dec. 31, 2010
Clerk	Joyce Julsrud	Jan. 1, 2007 - Dec. 31, 2010
Prosecuting Attorney	Greg L. Zemple	Jan. 1, 2007 - Dec. 31, 2010
Sheriff	Eugene Dana	Jan. 1, 2007 - Dec. 31, 2010
Treasurer	Deanna Panattoni	Jan. 1, 2007 - Dec. 31, 2010
Superior Court Judge		
Presiding Judge	Michael E. Cooper	Jan. 1, 2009 - Dec. 31, 2012
	Scott Sparks	Jan. 1, 2009 - Dec. 31, 2012
District Court Judge		
Lower County	Thomas A. Haven	Jan. 1, 2007 - Dec. 31, 2010
Upper County	Darrell Ellis	Jan. 1, 2007 - Dec. 31, 2010

APPOINTED OFFICIALS

Director of County Fair	Matthew Anderson
Interim Director of Community Development Services	Kirk Holmes
Director of Computer Services	Duke Senter
Interim Director of Facilities Maintenance	Matthew Anderson
Interim Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Joseph E Whalen, III
Director of Probation Services	William Holmes
Director of Public Works	Kirk Holmes
Director of Solid Waste	Patti Johnson
Fire Marshal	Brenda Larsen
Public Health Administrator	Cathy Bambrick
Public Health Officer	Dr. Mark Larson
Weed Administrator	Todd Davis
WSU Extension	Tip Hudson

Kittitas County Overview

KITTITAS COUNTY BOARDS, COMMITTEES AND COMMISSIONS appointed by the Board of County Commissioners

Board of Adjustment
Agricultural Land Advisory Committee
Airport Advisory Committee
Alcohol/Substance Abuse Program Board
Area Agency on Aging
Baseball Field Task Force
Boundary Review Board
Building & Fire Safety Board of Appeals
Civil Service Commission
County-Wide Fire Protection Plan Committee
Department of Ecology Committee
Disability Board
Board of Equalization
Fair Board
Forest Lands Advisory Committee
Board of Health
Horticulture Pest & Disease
Kittitas County Homelessness & Affordable Housing Committee
Housing Authority Board
Land Use Advisory Committee
Law & Justice Council
Library Advisory Board
Lodging Tax Advisory Committee
Mental Health Development Disabilities Board
Noxious Weed Control Board
Open Space Advisory Committee
Planning Commission
Road Variance
Scenic Loop/Swift Water Corridor Committee
Solid Waste Advisory Committee
TV Improvement District Board
Veteran's Advisory Board
Water Conservancy Board

<http://www.co.kittitas.wa.us/boc/boards.asp>

KITTITAS COUNTY ANNUAL BUDGET PROCESS

LEGAL REQUIREMENTS

State law establishes the general outline of Kittitas County's budget process. The county budget law (R.C.W. 36.40) requires the County Auditor to initiate the budget process on or before the second Monday in July. The Auditor requests budget estimates for the ensuing year from each County department. By law, the estimates must be filed with the Auditor on or before the second Monday in August. These estimates are then compiled into a Preliminary Budget. The Auditor is required to present the Preliminary Budget to the Board of County Commissioners on or before the first Tuesday in September. Copies of the Preliminary Budget are then made available to the public. The Board of County Commissioners is required to schedule a hearing on the budget for the first Monday in October or, if the Board so chooses, the first Monday in December. The budget hearing may be continued from day to day for no more than five days. At the conclusion of the hearing the Board of County Commissioners adopts the Annual Budget.

KITTITAS COUNTY'S PRACTICE

Kittitas County's budget process conforms fully to the requirements of R.C.W 36.40, but it is somewhat more complex than the bare requirements that the law might imply. The following is a step-by-step summary of the budget process as it is actually carried out.

1. Budget staff in the Auditor's Office prepares the forms on which departments will submit their budget requests. Typically, this involves making only minor revisions to the forms used the previous year. Staff also prepares detail instructions to accompany the forms. In addition, budget staff calculates the salaries and benefits for the current personnel for the departments in the General Fund.
2. Departments prepare their budget requests. Departments requesting increases over the prior year budget must submit a narrative outlining and justifying their requests.
3. In mid-August, departments return their completed budget forms to the County Auditor's Office. Budget staff reviews the submissions for form, completeness, and mathematical accuracy. A completed copy is returned to each department for review. Staff then compiles the submissions into a Preliminary Budget document.
4. In mid-September, the Preliminary Budget is presented to the Board of County Commissioners. The Board of County Commissioners shall review the preliminary budget requests with the Budget & Finance Manager. After reviewing the requests the Budget & Finance Manager may perform several analyses as required by the Commissioners. The Commissioners may request additional data from departments and may request a meeting to discuss the department's budgets.
5. At the end of October, the Board of County Commissioners shall return the preliminary budget to the County Auditor's budget staff for final presentation.
6. Near the end of November, the Budget & Finance Manager compiles the final preliminary budget. The final preliminary budget is submitted to the Board of County Commissioners in a public hearing on the first Monday in December. Members of the

KITTITAS COUNTY ANNUAL BUDGET PROCESS

public may ask questions of the Board and budget staff concerning the proposed budget. The hearing may be continued from day to day, at the discretion of the Board, for up to five days. At the conclusion of the hearing, the Board adopts the Annual Budget. The budget is legally adopted at the Fund level.

BUDGET AMENDMENTS

The County budget is amended with great regularity. Budget amendments typically originate with a request submitted to the Board by the Budget & Finance Manager or, in some cases a department.

Budget Transfers, which shift funds within a department's budget, may be submitted to the Budget & Finance Manager with a letter requesting the transfer. The Board upon the presentation of the request approves transfers between personnel and capital outlay.

Supplemental appropriations, which increase department budgets, require a public hearing prior to approval. Notice of the hearing must be advertised weekly, for two consecutive weeks in the County's newspaper of record (*The Daily Record*). Members of the public may testify for or against the requested supplemental appropriation. At the conclusion of the hearing, the Board votes to approved or deny the supplemental appropriation.

EXCESS OF EXPENDITUERS

Expenditures made, liabilities incurred, or warrants issued in excess of any of the detailed budget appropriations, shall not be a liability of the county, but the official making or incurring such expenditure or issuing such warrant shall be liable therefore personally and upon his or her official bond. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of the detailed budget appropriations, except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided.

BUDGET BASIS

The Governmental Fund Types: (i.e.; the General Fund, Special Revenue, Debt Service, and Capital Project) are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the County's annual financial report. The Proprietary funds types are budgeted on a modified accrual basis and are depicted in the annual finance report using an accrual basis, therefore these funds are not directly comparable between the two reports.

KITTITAS COUNTY FINANCIAL STRUCTURE

FUND ACCOUNTING

Like most governmental entities, Kittitas County organized 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. Kittitas County presently has 33 funds, with adopted budgets, ranging in size from the \$22 plus million General Fund to the \$100 County Refund Budget. It is noted that over half the County's annual expenditures take place in just two funds: General Fund and County Road.

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

Funds can be classified according to the accounting conventions that apply to them. "Governmental" funds are governed by standards developed specifically for government activities. "Proprietary" funds, on the other hand, are governed by the same accounting standards that apply to private businesses. Within these categories, there are seven 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 22 active special revenue funds.

Debt Service Funds. These are governmental funds, which account for payments on County debt. Kittitas County has 3 active debt service Funds.

Capital Project Funds. These are governmental funds that account for the acquisition or construction of major capital assets. Kittitas County has 1 capital project fund.

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 1 Enterprise Fund.

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 2 Internal Service Funds.

Trust Funds. These are funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. Kittitas County currently is utilizing 1 trust fund for the regional library.

KITTITAS COUNTY FINANCIAL POLICIES

WASHINGTON STATE BUDGETING ACCOUNTING AND REPORTING SYSTEM (BARS)

State law empowers the State Auditor to prescribe a uniform chart of accounts and budgeting, accounting, and reporting system for all local governments in Washington. This system, devised by the Division of Municipal Corporations in the State Auditor's Office and codified in a five hundred-page manual, is known as BARS. Part two of Volume One of the BARS manual pertains to budgeting. It sets forth both general principles of budgeting and detailed procedural guidelines. These principles and guidelines are incorporated into the County Budget Process.

BALANCED BUDGET

Kittitas County shall not budget or incur an operating Fund deficit.

LEVEL OF LEGAL APPROPRIATION

The Annual Budget shall be legally adopted at the Fund level.

LEVEL OF BUDGET CONTROL

To provide sufficient control, budgets shall be prepared and monitored by major object category (e.g. salaries, benefits, supplies, services, and capital). Accounting staff shall report monthly expenditures at this level.

PRELIMINARY BUDGETS

Preliminary budgets are to be submitted to the Budget & Finance Manager in a line item budget. After the budget is checked and adjustment and/or corrections are made the budget is presented to the Board of County Commissioners. The Preliminary Budgets include the figures for the budget requests, salary/personnel worksheet, narrative and other forms; i.e. Capital Equipment Request, or Personnel Changes

LINE ITEM BUDGETS

Department managers are to prepare detailed budgets identifying planned expenditures both by activity and by detailed object category.

BUDGET TRANSFERS

Because detailed budgets are considered by the County to be a tool for department management, departments should have the greatest degree of flexibility possible in establishing and adjusting such detail. Budget transfers between detail like items in the categories of supplies and services shall be allowed upon written request to the Budget & Finance Manager. Budget transfers affecting personnel or capital outlay, as well as any amendment that would increase any Funds or departments budget shall require Board authorization and/or legal appropriation.

KITTITAS COUNTY FINANCIAL POLICIES

REVENUE PROJECTIONS

Estimates of revenue to be included in the budget shall be conservative. Kittitas County shall not increase ongoing operations or authorize additional programs or permanent staff on the basis of speculative revenue projections. It will be Kittitas County's goal to attempt to keep at least enough funds in reserve to pay two (2) months expenditures.

GRANT AND CONTRACT REVIEW PROCESS

Kittitas County **Resolution No 88-14** states the Kittitas County Auditor is responsible for centralizing grants and contracts, and coordinating accounting fiscal reporting requirements. All grant applications on behalf of the County shall be reviewed by the County Auditor's staff before application is made. Each department shall provide the Kittitas County Auditor with copies of executed agreements, budgets, budget change requirements, external audits, and information relative to financial reporting requirements in order to centralize control over the County grant and contract inventory. All contracts were required to be reviewed by the County Prosecutor's office. Effective March 3, 2009, the Board of County Commissioner adopted **Resolution 2009-22**, adopting new procedures for contracts with Kittitas County. All agreements shall be reviewed by the Prosecutors for approval as to form, which shall necessarily include a review as to legality, liability and risk. All contracts shall then be approved by the Board of County Commissioners, PROVIDED, however contracts that with terminate within one year from entry and are less than \$5,000.00 in total expenditures may be first approved by the Department Head or Elected Official and later ratified by the Board of County Commissioners. Following approval all contracts shall be forwarded for payment to the Kittitas County Auditor who shall make no payment or draw no warrant for any agreement which has not been approved as provide above.

COUNTY INVENTORY

There is hereby delegated to the Kittitas County Auditor the responsibility of coordinating the annual inventory of Kittitas County personal property resulting thereof to the Kittitas County Governmental Body. The county shall be guided by a \$5,000.00 lower limit in determining whether items fall within the inventoried guidelines. Attractive Assets that cost less than \$5,000.00 are required to be inventoried. Those departments requiring a depreciation schedule will capitalize items with a \$5,000.00 lower limit. These limits shall be reviewed annually to determine their validity. Resolution 85-4 sets the county policy on the disposal of county property. During the 1999 preliminary budget process, we changed the inventoried guidelines from \$100.00 to \$500.00 and the capitalized items to a \$5,000.00 lower limit. On December 18, 2001, the Board of County Commissioners adopted a new Asset Inventory Policy. The policy identified the capitalized assets to be at \$5,000.00. As per Kittitas County **Resolution 2006-178**, effective January 1, 2007, the policy was revised with the capitalized asset lower limit remaining at the \$5,000.00 and the items budgeted at \$5,000.00 plus will be treated as capital outlay, with lower items treated at minor equipment. On March 17, 2009, the Board of County Commissioners adopted **County Ordinance 2009-4**, Establishing Comprehensive Procedures for the management of County Real and Personal Property.

KITTITAS COUNTY FINANCIAL POLICIES

SMALL WORKS AND A SMALL PURCHASE ROSTER

Kittitas County Resolution No. **2006-28** is a resolution amending Kittitas County **Resolution 90-44** and establishing procedures for Small Works and Small Purchase Roster.

- All purchases below \$2,500.00 are not required to follow the advertisement and formal sealed bid process
- All purchases of material, supplies, equipment and services between \$2,500.00 and \$25,000.00 are required to use a vendor list and secure telephone or written quotations
- Public Works Projects estimated at a value of \$10,000.00 to \$200,000.00 are able to use a small works roster in lieu of the formal sealed bidding process. Public work shall mean all work, construction, alteration, repair or improvement other than ordinary maintenance executed at the cost of the county as defined by RCW 39.04.010.

On October 7, 2007, the Board of County Commissioners adopted **Resolution 2007-123**; amending the limits as authorized by RCW:

- All purchases below \$5,000.00 are not required to follow the advertisement and formal sealed bid process
- All purchases of material, supplies, equipment and services between \$5,000.00 and \$25,000.00 are required to use a vendor list and secure telephone or written quotations

On August 4, 2009, the Board of County Commissioners adopted **Resolution 2009-105**; amending the limits as authorized by RCW:

- RCW 36.32.250 authorizes a county, by resolution or ordinance, to dispense with competitive bids for public projects valued less than \$40,000.00 and allow use of a small works roster, consistent with RCW 39.04.155, for public work valued at \$300,000.00 or less.

COMPUTER PURCHASES

Effective May 1, 1994, all personal computer purchases, repairs and replacements must be approved by the Computer Systems Manager. The Computer Systems Manager must approve all software purchases. A separate inventory must be kept of all the software and hardware, and submitted with the yearly inventory.

KITTITAS COUNTY FINANCIAL POLICIES

PROCEDURES & POLICY FOR MAKING DEPOSITS WITH COUNTY TREASURER

Board of County Commissioners **Resolution 99-62** states: (1) All monies collected prior to 4:00 p.m. of each business day shall be deposited with the County Treasurer (2) Deposits shall be made every consecutive 24 hours, except Saturday and Sunday by 4:00 p.m. directly to the Treasurers Office Revenue Accounting Officer or his/her assistant. (3) All deposits shall be accompanied by a completed and signed Treasurer's Cash Transmittal Sheet. (4) A receipt will be issued in duplicate for all money received. The carbon copy will be given immediately to the person/department/district making the deposit. The original shall be retained by the Treasurer's office. The Auditor's office shall receive a computer printout of all deposits made for that day on the following day. (5) All requests for exceptions will be submitted to the Treasurer in writing with the complete reasons for seeking an exception. The Treasurer, in compliance with RCW 43.09.240, may grant exceptions to this policy. The Treasurer will notify the Auditor and the Board of County Commissioners within 24 hours of approval of the exception.

CUSTOMER OVERPAYMENTS AND UNDERPAYMENTS

Board of County Commissioners **Resolution 2001-02** states "Every public officer and employee, whose duty it is to collect or receive payments due for the use of the public shall deposit such monies collected or received by him or her with the county treasurer. Whereas there are occasions when a deposit of money may be over or under the amount specified. If the payment is over \$5.00 or more a refund shall be issued to the payee. If the overpayment is \$4.99 or less the money shall go into an appropriate department account in the treasurer's office; if an underpayment of \$4.99 or less, a minus figure shall be used in the appropriate department account in treasurer's office.

CENTRAL SERVICES INDIRECT COST ALLOCATION

On December 18th 2001, the Board of County Commissioners adopted **Resolution 2001-178** *A Resolution adopting a Central Services Simplified Indirect Cost Allocation Plan for Year Ended December 31, 2000*. The adopted rate is 12.25% based on the distribution base of direct salaries & wages, for federal grant reimbursement. During the 2003 budget process, the Board approved the rate to be applied to all county funds to reimburse the general fund for services and to stop individual departmental billings; i.e. Information Services. This rate is billed to each county fund based upon direct salaries and wages. The rate was reviewed and re-calculated as required by the federal government in December 2006. The Board of County Commissioners adopted **Resolution 2006-179**, *A Resolution adopting a Central Services Simplified Indirect Cost Allocation Plan for Year Ended December 31, 2005*. The adopted rate is 13.00% based on the distribution base of direct salaries and wages.

CASH HANDLING POLICY

This policy was adopted by the Kittitas County Finance Committee and then adopted by the Board of County Commissioners on September 15, 2009. The purpose of this policy is to create a guideline for all Kittitas County employees that bear the responsibility for the collection and handling of cash as a part of their job responsibilities. The goal is to provide the tools to minimize risk and losses, increase awareness of responsibility and insurance compliance with the RCW and State Auditor Requirements.

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KITTITAS COUNTY BUDGET SUMMARY

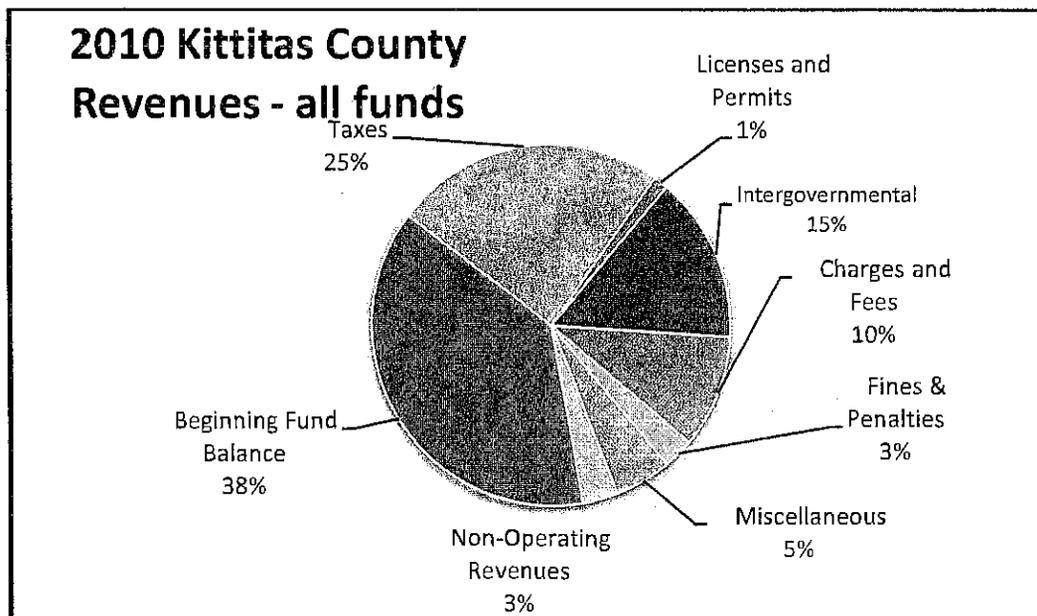
BUDGET SUMMARY

The revenues that are affected by challenges in today's economy include General Retail Sales and Use Tax, Permits, and Investment Interest. For the 2010 budget, most of these revenue categories are estimated at the 2005-2006 collection level.

The Real and Property Taxes for the County have not been increased other than the new construction and utilities since the year 2000. The Board of County Commissioners firmly believes in not raising the taxes, we should operate with what we can generate. The services provided by the County needs to be reviewed so we can provide mandated services in the most efficient way possible.

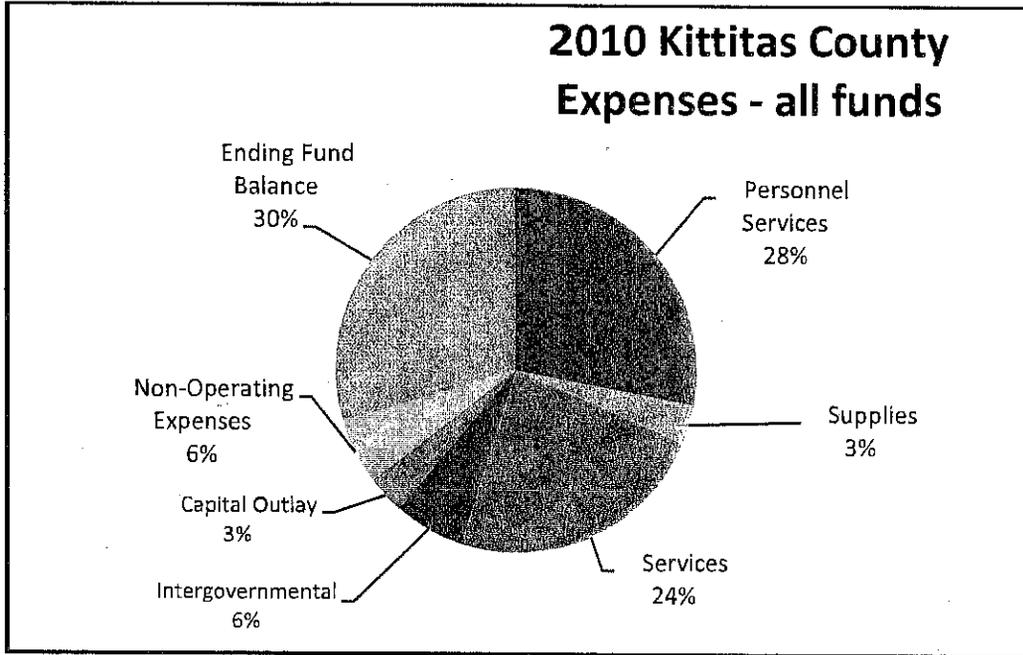
During the budget process for the 2010 budget the Board of County Commissioners met with the "family type" departments; grouped by function. Those functions included; General Government Services, Public Safety, Judicial, Central Services, Transportation, Physical Environment; Economic Environment and Mental & Public Health. The Board also had several group meetings with all departments to review budgets. All budget meetings are open to the public.

The total county budget is \$68,179,470.00. The biggest revenue source is taxes at 25% of the total county budget \$16,642,920.00. Taxes include Real and Personal Property Taxes, Retail Sales and Use Tax, Special Sales Taxes, Hotel Motel Receipts and Penalties on Taxes. Next is Intergovernmental Revenues at 15% or \$10,170,575.00. The intergovernmental Revenues are funds that we receive from other governments for grants, charges for services and Payment in Lieu of Taxes.



KITTTITAS COUNTY BUDGET SUMMARY

The total County expense budget consists of 28% of Personnel Services which is salary and benefits for the entire county. This amount is \$19,094,098.00. The Services is 24% or \$16,030,553.00.



The total County Budget shown below by fund type and listed by revenue and expense category.

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Trust Fund	TOTAL
Beginning Fund Balance	3,820,019	14,295,919	155,400	1,700,000	6,048,239	2,025	26,021,602
Plus Operating Revenue							
Taxes	10,449,000	5,885,420	8,500	300,000	0	0	16,642,920
Licenses and Permits	727,756	165,000	0	0	0	0	892,756
Intergovernmental	2,685,060	7,338,441	0	0	147,074	0	10,170,575
Charges and Fees	2,000,044	1,698,925	0	0	3,235,900	0	6,934,869
Fines & Penalties	1,676,490	27,000	0	0	182,550	0	1,886,040
Miscellaneous	601,823	1,307,217	112,700	0	1,431,600	100	3,453,440
Total Operating Revenue	18,140,173	16,422,003	121,200	300,000	4,997,124	100	39,980,600
Less Operating Expenses							
Personnel Service	12,465,198	5,742,150	0	0	886,750	0	19,094,098
Supplies	715,967	1,170,554	0	0	491,000	100	2,377,621

KITITAS COUNTY BUDGET SUMMARY

Services	4,145,990	9,530,240	0	0	2,354,323	0	16,030,553
Intergovernmental	1,055,743	2,631,005	0	520,837	57,900	0	4,265,485
Capital Outlay	403,580	284,400	0	0	1,611,680	0	2,299,660
Total Operating Expenses	18,786,478	19,358,349	0	520,837	5,401,653	100	44,067,417
Plus Non-Operating Revenues	545,437	1,028,031	124,900	0	478,900	0	2,177,268
Less Non-Operating Expenses	389,783	2,104,695	254,000	0	1,214,760	0	3,963,238
Ending Fund Balance	3,329,368	10,282,909	147,500	1,479,163	4,807,850	2,025	20,148,815

NOTE:

Non-Operating Revenues include interfund transfers

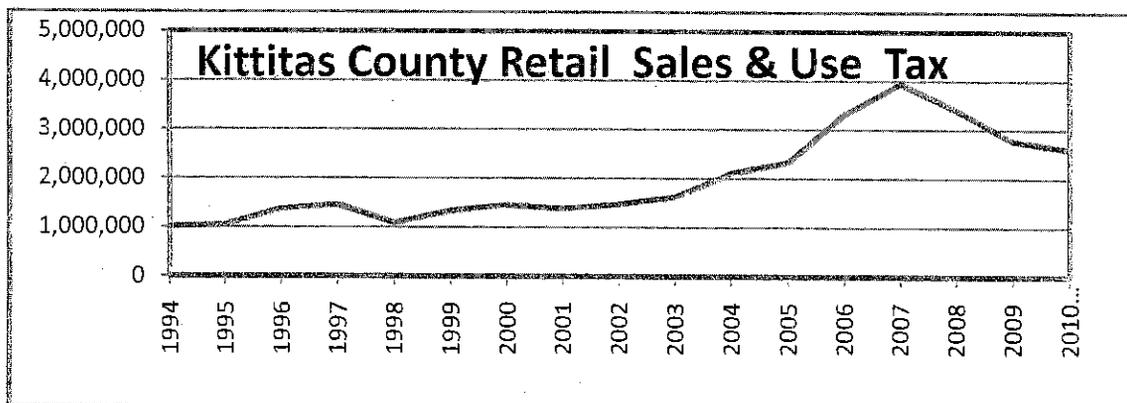
Non-Operating Expenses include interfund transfers and debt service and depreciation

General Fund

In March 2009, the Board of County Commissioners had a discussion with the county's management team as the revenues, particularly for the building permits were not coming in as budgeted. We were anticipating a shortfall of about \$700,000.00. The Board requested each department within the General Fund to review their budgets and see if collectively we could arrive at the \$700,000.00. The Board reduced staff in the Community Development Services office and other offices submitted reductions in operations to make up this shortfall. When the 2009 budget was prepared we anticipated a reduction in sales tax, so no adjustment was required for the 2009 budget.

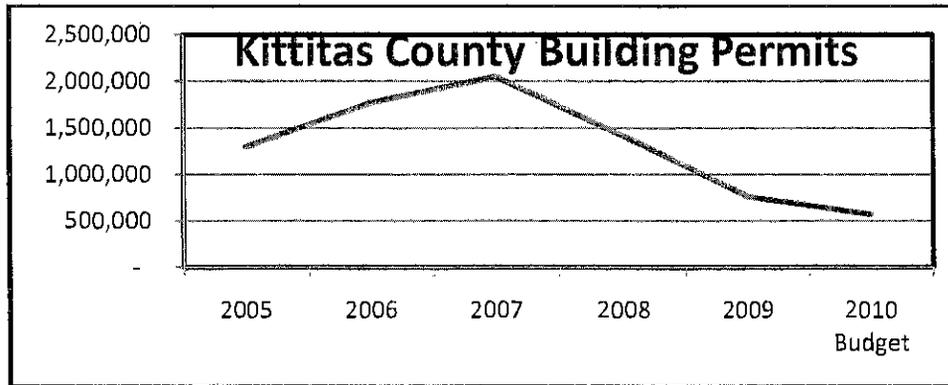
The General Fund was not balanced until November 24, 2009. Because all the other funds budgets must have a balance budget, we spend most of the time concentrating on balancing the General Fund. The final budget was adopted on December 11, 2009. The general fund included reduction in salaries and benefits in the County Assessor, County Auditor, County Treasurer, County Clerk, County Sheriff, Juvenile Probation and Facilities Maintenance.

In preparation of the 2010 budget, the sales tax was estimated at \$2,600,000.00; at the 2005-2006 collection level, \$2,332,943.00 and 3,314,562.00 respectively.

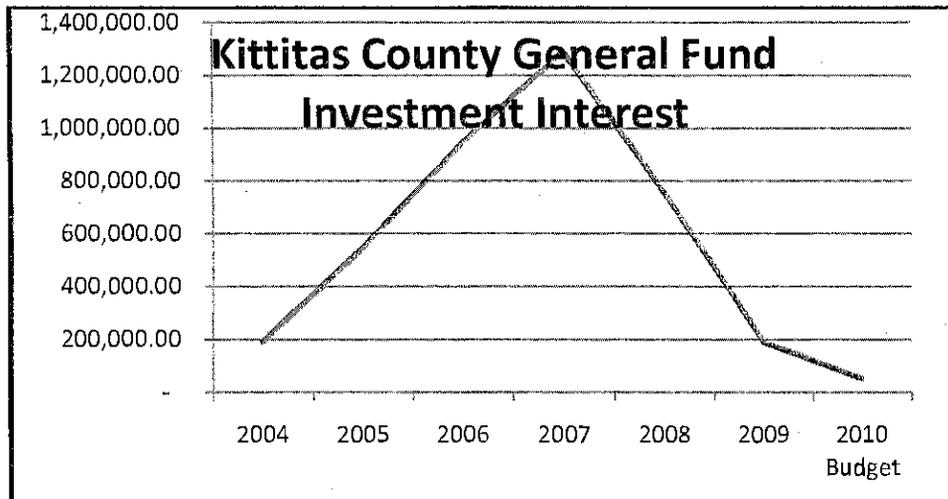


KITTITAS COUNTY BUDGET SUMMARY

The Building Permits started dropping off in September of 2008, at which time the Board looked at cutting back on staff. In November 2008, Community Development Services had layoffs and did not fill positions for a total of 4 FTE's gone and in March of 2009 another 7 positions were part of layoffs. In October 2009, the Board allowed the re-hiring of one of those positions.



The General Fund Investment Interest declined substantially, due to the lack of cash available to invest and the interest rate decline.



The General "Rainy Day fund" is set aside annually based upon 1% of the previous year's operating expenses. The balance for 2009 was \$538,419.00. The Board of County Commissioners elected not to add funds to this account for 2010. The estimated beginning fund balance used is \$1,821,600.00. The Board projected an ending fund balance, to carry us into 2011 in the amount of \$1,287,621.00.

KITTITAS COUNTY BUDGET SUMMARY

CAPITAL PROJECTS

Sheriff Administrative Building

Starting in late 2008, the Sheriff and the Board of County Commissioners discussed the current public safety building and repairs that are needed. As a result of much discussion and review, the Board of County Commissioners purchased a new 11,880 square foot building for the Sheriff Administration, in the amount of \$1,916,997.67 funded from the General Fund designated fund balance, 1/10th sales tax. The Board of County Commissioners have authorized the Facilities and Maintenance Director to develop bid documents for the Board to review on the repairs to the existing jail with the estimated amount to be \$1,600,000.00 to be funded from the General Fund designated fund balance 1/10th sales tax.

Solid Waste

The Solid Waste department applied for and received a grant to build the compost facility in August 2007. The grant application was in the amount of \$1,046,981.80. In August of 2008, we received additional funding for the facility and received a grant in the amount of \$280,000.00. These grants along with the Solid Waste funds are allowing the county to build this facility.

The compost facility is going to be located north of the Ellensburg Transfer Station on the City of Ellensburg's Old Sewage treatment site. Phase one of the projects has been completed, which was the removal of two tanks, and the buildings from the old sewage treatment plant site. We were able to save one of the tanks from the facility to be used as part of our storm water and leachate detention system. We started on Phase 2 of the compost facility on April 20, 2009, with an anticipated opening date of July 1, 2009.

As with the entire solid waste system we will need to structure the rates for the yard waste received and the sale of the finished compost as such to cover the cost to operate the facility. The Solid Waste Department is not part of the general fund and needs to run like a business and operate off of tip fees and grants we are able to receive.

In 2008, 2000 tons of yards waste was disposed of at the transfer stations. The compost facility has been designed to handle 6000 tons of yard waste in the future. This will provide for an alternative to burning for residence of Kittitas County along with providing closed loop recycling for the material generated in our community.

COUNTY DEBT

During 2009, the County paid off the 1991 Fair Grandstands Debt which had an end date of October 29, 2031. The principle balance was \$83,744.17. The County has been making additional principle payments for several years, in order to eliminate this debt. This debt was funded from contributions from the City of Ellensburg, the Ellensburg Rodeo and funds from the County's Stadium Fund (hotel/motel funds).

The Board of County Commissioners is having preliminary discussions about going out to bond to build a building to allow the jail to have additional beds.

KITTITAS COUNTY BUDGET SUMMARY

The County's limitation of debt for the year ended December 31, 2008, is as follows:

State Law provides that debt cannot be incurred in excess of the following percentages of the value of taxable property of the County:

1.5% - Without a vote of the people

2.5% - With a vote of the people

The total tax property value was \$4,964,949,052 and the debt limits for the County as of December 31, 2008 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$69,577,365
General Purposes – with a vote of the people	\$124,123,723

BUDGET INFORMATION

Starting on the next page are the resolutions for the tax levy for both the General Fund and County Road, the resolution adopting the budget and the tax resolutions for the levy certifications for the General Fund and County Road.

All the preliminary budgets with supporting information were available on the County's website for public review. The budgets were listed as "2010 Budget Working copies". The final adopted budget is available on the website as well as financial reports. <http://www.co.kittitas.wa.us/auditor/accounting.asp>

KITTITAS COUNTY
BOARD OF COUNTY COMMISSIONERS
RESOLUTION NO. 2009- 152

**A Resolution for levying taxes for the
General Fund Tax Levy
for municipal purposes of Kittitas County, Washington
for the year 2010
according to the assessed valuation as determined in the year 2009.**

WHEREAS, Kittitas County Board of County Commissioners has met and considered its budget for the calendar year 2010; and

WHEREAS, the Kittitas County Board of County Commissioners, after hearing and after duly considering all relevant evidence and testimony presented, and

WHEREAS, Kittitas County's actual levy amount from the previous year was \$5,466,743.45

WHEREAS, the population of the county is more than 10,000,

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2010 tax year. The dollar amount of the increase over the actual levy amount from previous year shall be \$0.00, which is a percentage increase of zero percent (0%) from the previous year. This increase is exclusive of the additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, and any annexations that have occurred and refunds made.

DATED this ^{11th} ~~10th~~ Day of December 2009.



ATTEST:

Catherine Duss
Clerk of the Board
deputy

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

[Signature]
Chairperson
[Signature]
Vice-Chairman
[Signature]
Commissioner

KITTITAS COUNTY

BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2009- 153

**A Resolution for levying taxes for the
County Road
for municipal purposes of Kittitas County, Washington
for the year 2010
according to the assessed valuation as determined in the year 2009.**

WHEREAS, Kittitas County Board of County Commissioners has met and considered its budget for the calendar year 2010; and

WHEREAS, the Kittitas County Board of County Commissioners, after hearing and after duly considering all relevant evidence and testimony presented, and

WHEREAS, Kittitas County's actual levy amount from the previous year was **\$4,713,504.90**

WHEREAS, the population of the county is more than 10,000,

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2010 tax year. The dollar amount of the increase over the actual levy amount from previous year shall be \$0.00, which is a percentage increase of zero percent (0%) from the previous year. This increase is exclusive of the additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, and any annexations that have occurred and refunds made.

DATED this ¹¹~~10~~th Day of December 2009.



ATTEST:

Catherine Wiers
Clerk of the Board
deputy

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

[Signature]
Chairperson
[Signature]
Vice-Chairman
[Signature]
Commissioner

KITTITAS COUNTY BOARD OF COUNTY COMMISSIONERS'

RESOLUTION NO. 2009-154

A resolution adopting the budget for the County of Kittitas, Washington,
for the fiscal year ending December 31st, 2010.

WHEREAS, the Board of Commissioners of the County of Kittitas, Washington, completed and placed on file with the County Auditor, a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said County for the fiscal year ending December 31st 2010. A notice was published that the Commissioners of said County would meet on the 7th day of December 2009, at the Kittitas County Courthouse for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said County an opportunity to be heard upon said budget; and

WHEREAS, the Board of County Commissioners did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the County of Kittitas for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of Kittitas County for 2010 and being sufficient to meet the various needs of said County during said period.

NOW, THEREFORE BE IT RESOLVED, the Board of Commissioners of the County of Kittitas does ordain as follows:

Section 1. The budget for the County of Kittitas, Washington, for the year 2010 is hereby adopted in its final form and content as set forth in the document entitled "Kittitas County 2010 Annual Budget", three copies of which are on file in the office of the Auditor.

Section 2. Estimated resources, including fund balances or working capital for each separate fund of the County of Kittitas, and aggregate totals (net of transactions between funds) for all such funds combined, for the year 2010 are set forth in summary form below, and are hereby appropriated for expenditure during the year 2010 as set forth below:

Fnd 001	GENERAL FUND	22,505,629
Fnd 101	AIRPORT	1,089,217
Fnd 102	CURRENT EXP VEHICLE REPLACE	500,000
Fnd 104	SHERIFF K-9 UNIT	200
Fnd 105	COMMUNITY SERVICES	1,100,000
Fnd 106	COUNTY ROAD	18,600,585
Fnd 108	PUBLIC FACILITES	2,865,725
Fnd 110	EIS TRUST	200,000

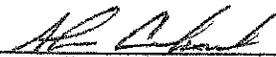
Fnd 112	LOW INCOME HOUSING	500,000
Fnd 113	RECREATION	29,100
Fnd 114	HOMELESSNESS HOUSING ASSIST	500,000
Fnd 115	TRIAL COURT IMPROVEMENTS	150,000
Fnd 116	PUBLIC HEALTH	1,613,391
Fnd 118	VETERANS ASSISTANCE	75,000
Fnd 119	"911" PHONE SYSTEM	900,000
Fnd 120	3/10TH CRIMINAL JUSTICE TAX	1,666,876
Fnd 121	TREASURER ULID/RID RESERVE	45,580
Fnd 123	NOXIOUS WEED CONTROL	300,000
Fnd 125	AUDITOR CENT DOC PRESERVATI	300,000
Fnd 127	MISDEMEANANT PROBATION	710,279
Fnd 130	PROSECUTOR VICTIM/WITNESS	200,000
Fnd 131	DRUG ENFORCEMENT RESERVE FU	150,000
Fnd 134	PUBLIC DEFENSE	50,000
Fnd 140	STADIUM	200,000
Fnd 201	2001 FAIR BOND	200,100
Fnd 205	COUNTY REFUND	100
Fnd 206	CRID 96-1 BOND	71,000
Fnd 207	CRID GUARANTY FUND	130,300
Fnd 301	COUNTY CAPITAL IMPROVEMENTS	2,000,000
Fnd 401	SOLID WASTE	3,478,763
Fnd 501	EQUIPMENT RENTAL & REVOLVIN	7,895,500
Fnd 511	UNEMPLOYMENT COMPENSATION	150,000
Fnd 601	JEREMY WILLIAMS LIBRARY TRU	2,125
	TOTAL COUNTY BUDGET	\$68,179,470

Section 3. The County Auditor is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations, State Auditor's Office.

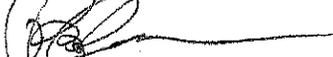
ADOPTED this ¹⁴~~10~~th day of December 2009.



**BOARD OF COUNTY COMMISSIONERS
KITTTAS COUNTY, WASHINGTON**



Chairperson

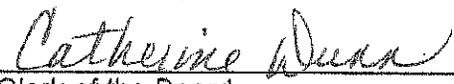


Vice- Chairman



Commissioner

ATTEST:



Catherine Duan
Clerk of the Board
deputy

KITTITAS COUNTY

BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2009- 155

A Resolution for the levying certification for the General Fund for municipal purposes of Kittitas County, Washington for the year 2010 according to the assessed valuation as determined in the year 2009.

WHEREAS, Kittitas County Board of County Commissioners has met and considered its budget for the calendar year 2009; and

WHEREAS, the Kittitas County Board of County Commissioners, after hearing and after duly considering all relevant evidence and testimony presented, and

NOW, THEREFORE BE IT RESOLVED, in accordance with RCW 84.52.020, the Board of County Commissioners for Kittitas County, do hereby certified that the following levy amounts be collected in 2010 as provided in the County's budget, which was adopted following a public hearing held on December 7, 2009 and continued to December 10th, 2009:

General Fund (Current Expense)	\$5,465,000.00
Community Services	160,000.00
Veterans Assistance	75,000.00
Total	\$5,700,000.00

NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners are hereby authorizing a \$1,000,000 million Levy Shift from County Road to the General Fund.

DATED this 10th day of December 2009.



ATTEST:

Catherine Weiss
 Clerk of the Board
deputy

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

[Signature]
 Chairperson

[Signature]
 Vice-Chairman

[Signature]
 Commissioner

KITTITAS COUNTY

BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2009- 156

A Resolution for the levying certification for the County Road for municipal purposes of Kittitas County, Washington for the year 2010 according to the assessed valuation as determined in the year 2009.

WHEREAS, Kittitas County Board of County Commissioners has met and considered its budget for the calendar year 2009; and

WHEREAS, the Kittitas County Board of County Commissioners, after hearing and after duly considering all relevant evidence and testimony presented, and

NOW, THEREFORE BE IT RESOLVED, in accordance with RCW 84.52.020, the Board of County Commissioners for Kittitas County, do hereby certify that the following levy amounts be collected in 2010 as provided in the County's budget, which was adopted following a public hearing held on December 7, 2009 and continued to December 10th, 2009:

County Road	\$4,815,000.00
County Road Diversion to General Fund	85,000.00
Total Levy	\$4,900,000.00

NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners are hereby authorizing a \$1,000,000 million Levy Shift from County Road to the General Fund.

DATED this 16th day of December 2009.

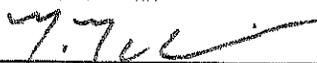
BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



Chairperson



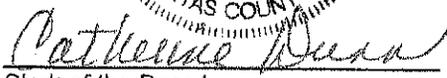
Vice-Chairman



Commissioner



ATTEST:



Catherine Dusa
Clerk of the Board
deputy

KITTITAS COUNTY
2010 BUDGETS

REVENUES

FUND	TAXES	LICENSES & PERMITS	INTER-GOVERNMENTAL	CHARGES GOODS & SERVICES	FINES & PENALTIES	MISC REVENUES	OTHER FINANCING SOURCES	TOTAL REVENUE
GENERAL FUND	\$ 10,449,000.00	\$ 727,756.00	\$ 2,885,060.00	\$ 2,000,044.00	\$ 1,676,490.00	\$ 601,823.00	\$ 545,437.00	\$ 18,685,610.00
AIRPORT	-	-	-	-	-	184,217.00	430,000.00	614,217.00
VEHICLE REPLACEMENT	-	-	-	-	-	-	-	-
SHERIFF K-9 UNIT	-	-	-	-	-	-	-	-
COMMUNITY SERVICES	155,420.00	-	905,421.00	-	-	-	5,000.00	1,065,841.00
COUNTY ROAD	3,645,000.00	100.00	4,708,465.00	418,000.00	-	921,000.00	330,000.00	10,022,585.00
PUBLIC FACILITIES	600,000.00	-	-	-	-	15,000.00	-	615,000.00
EIS TRUST	-	-	-	200,000.00	-	-	-	200,000.00
LOW INCOME HOUSING	-	-	-	57,000.00	-	3,000.00	-	60,000.00
RECREATION	-	-	7,500.00	-	-	100.00	7,500.00	15,100.00
HOMELESSNESS HOUSING A	-	-	-	170,000.00	-	1,000.00	-	171,000.00
TRIAL COURT IMPROVEMENT	-	-	50,000.00	-	-	300.00	50,000.00	100,300.00
PUBLIC HEALTH	-	164,900.00	839,035.00	175,925.00	-	8,000.00	205,531.00	1,393,391.00
VETERANS ASSISTANCE	75,000.00	-	-	-	-	-	-	75,000.00
911 PHONE SYSTEM	310,000.00	-	590,000.00	-	-	-	-	900,000.00
3/10TH CRIMINAL JUSTICE TA	1,000,000.00	-	-	-	-	1,000.00	-	1,001,000.00
TREASURER ULID/RID RESER	-	-	-	-	-	-	-	-
NOXIOUS WEED CONTROL	-	-	129,000.00	-	-	171,000.00	-	300,000.00
AUDITOR CENT DOC PRESER	-	-	50,000.00	35,000.00	-	2,000.00	-	87,000.00
MISDEMEANANT PROBATION	-	-	-	585,000.00	-	600.00	-	585,600.00
PROSECUTOR VICTIM/WITNES	-	-	9,000.00	58,000.00	-	-	-	67,000.00
DRUG ENFORCEMENT RESER	-	-	-	-	27,000.00	-	-	27,000.00
PUBLIC DEFENSE	-	-	50,000.00	-	-	-	-	50,000.00
STADIUM	100,000.00	-	-	-	-	-	-	100,000.00
2001 FAIR BOND	-	-	-	-	-	75,200.00	124,900.00	200,100.00
COUNTY REFUND	-	-	-	-	-	-	-	-
CRID 96-1 BOND	8,500.00	-	-	-	-	36,500.00	-	45,000.00
CRID GUARANTY FUND	-	-	-	-	-	1,000.00	-	1,000.00
COUNTY CAPITAL IMPROVEM	300,000.00	-	-	-	-	-	-	300,000.00
SOLID WASTE	-	-	147,074.00	2,680,900.00	182,550.00	-	-	3,010,524.00
EQUIPMENT RENTAL & REVOI	-	-	-	485,000.00	-	1,431,600.00	478,900.00	2,395,500.00
UNEMPLOYMENT COMPENSA	-	-	-	70,000.00	-	-	-	70,000.00
JEREMY WILLIAMS LIBRARY	-	-	-	-	-	100.00	-	100.00
TOTALS	\$ 16,642,920.00	\$ 892,756.00	\$ 10,170,575.00	\$ 6,934,869.00	\$ 1,886,040.00	\$ 3,453,440.00	\$ 2,177,268.00	\$ 42,157,868.00

KITTITAS COUNTY
2010 BUDGETS

EXPENSES

FUND	PERSONNEL SERVICES	SUPPLIES	SERVICES & CHARGES	INTER-GOVNMT INTERFUND SERVICES	CAPITAL OUTLAY	DEBT SERVICE- PRINCIPAL	DEBT SERVICE- INTEREST	INTERFUND PAYMENT FOR SERVICES	TOTAL EXPENSES	EXCESS/ (DEFICIT) REVENUES OVER EXPENSES	BEGINNING FUND BALANCE	ENDING FUND BALANCE
GENERAL FUND	\$ 12,466,198.00	\$ 715,967.00	\$ 4,145,990.00	\$ 1,055,743.00	\$ 403,580.00	\$ 157,253.00	\$ -	\$ 232,530.00	\$ 19,176,261.00	\$ (490,651.00)	\$ 3,020,019.00	\$ 3,329,368.00
AIRPORT	84,850.00	9,450.00	536,950.00	15,050.00	-	-	-	15,000.00	661,300.00	(47,083.00)	475,000.00	427,917.00
VEHICLE REPLACEMENT	-	-	-	-	-	-	-	-	-	-	500,000.00	500,000.00
SHERIFF K-9 UNIT	-	-	200.00	-	-	-	-	-	200.00	(200.00)	200.00	-
COMMUNITY SERVICES	11,650.00	-	1,086,750.00	-	-	-	-	1,600.00	1,100,000.00	(34,159.00)	34,159.00	-
COUNTY ROAD	2,913,500.00	933,700.00	6,333,500.00	99,000.00	249,400.00	-	-	1,661,500.00	12,190,600.00	(2,168,015.00)	8,578,000.00	6,409,985.00
PUBLIC FACILITIES	5,000.00	-	-	1,459,175.00	-	-	-	-	1,464,175.00	(849,175.00)	2,250,725.00	1,401,550.00
EIS TRUST	-	-	200,000.00	-	-	-	-	-	200,000.00	-	-	-
LOW INCOME HOUSING	-	-	300,000.00	-	-	-	-	-	300,000.00	(240,000.00)	440,000.00	200,000.00
RECREATION	3,300.00	925.00	17,200.00	200.00	-	-	-	1,325.00	22,950.00	(7,850.00)	14,000.00	6,150.00
HOMELESSNESS HOUSING AT TRIAL COURT IMPROVEMENT	-	-	300,000.00	-	-	-	-	-	300,000.00	(129,000.00)	329,000.00	200,000.00
PUBLIC HEALTH	1,017,937.00	87,829.00	129,475.00	-	-	5,500.00	-	152,650.00	1,393,391.00	(49,700.00)	49,700.00	-
VETERANS ASSISTANCE	-	36,300.00	37,700.00	-	-	-	-	1,000.00	75,000.00	-	220,000.00	220,000.00
911 PHONE SYSTEM	-	-	-	900,000.00	-	-	-	-	900,000.00	-	-	-
3/10TH CRIMINAL JUSTICE TA	756,249.00	54,100.00	41,300.00	12,000.00	-	-	-	71,220.00	934,869.00	66,131.00	665,876.00	732,007.00
TREASURER ULID/RID RESER	-	-	-	45,580.00	-	-	-	-	45,580.00	(45,580.00)	45,580.00	-
NOXIOUS WEED CONTROL	213,500.00	30,250.00	26,500.00	-	5,000.00	-	-	24,750.00	300,000.00	-	-	-
AUDITOR CENT DOC PRESER	4,385.00	10,000.00	155,115.00	-	30,000.00	-	-	100,500.00	300,000.00	(213,000.00)	213,000.00	-
MISDEMEANANT PROBATION	618,529.00	5,150.00	25,000.00	-	-	-	-	61,600.00	710,279.00	(124,679.00)	124,679.00	-
PROSECUTOR VICTIM/WITNES	75,350.00	2,850.00	12,150.00	-	-	-	-	8,050.00	96,400.00	(31,400.00)	133,000.00	101,600.00
DRUG ENFORCEMENT RESER	37,900.00	-	50,000.00	-	-	-	-	-	87,900.00	(60,900.00)	123,000.00	62,100.00
PUBLIC DEFENSE	-	-	28,400.00	-	-	-	-	-	28,400.00	21,600.00	-	21,600.00
STADIUM	-	-	100,000.00	100,000.00	-	-	-	-	200,000.00	(100,000.00)	100,000.00	-
2001 FAIR BOND	-	-	-	-	-	120,000.00	63,000.00	-	183,000.00	17,100.00	-	17,100.00
COUNTY REFUND	-	-	-	-	-	-	-	-	-	-	100.00	100.00
CRID 96-1 BOND	-	-	-	-	-	65,000.00	8,000.00	-	71,000.00	(26,000.00)	26,000.00	-
CRID GUARANTY FUND	-	-	-	-	-	-	-	-	-	1,000.00	129,300.00	130,300.00
COUNTY CAPITAL IMPROVEM	-	-	-	520,837.00	-	-	-	-	520,837.00	(220,837.00)	1,700,000.00	1,479,163.00
SOLID WASTE	557,700.00	64,000.00	2,052,923.00	45,900.00	601,280.00	75,000.00	5,250.00	61,710.00	3,463,763.00	(453,239.00)	468,239.00	15,000.00
EQUIPMENT RENTAL & REVOI	329,050.00	427,000.00	161,400.00	12,000.00	1,010,400.00	-	-	1,072,800.00	3,002,650.00	(607,150.00)	5,500,000.00	4,892,850.00
UNEMPLOYMENT COMPENSA	-	-	150,000.00	-	-	-	-	-	150,000.00	(80,000.00)	80,000.00	-
JEREMY WILLIAMS LIBRARY	-	100.00	-	-	-	-	-	-	100.00	-	2,025.00	2,025.00
TOTALS	\$ 19,094,098.00	\$ 2,377,621.00	\$ 16,030,553.00	\$ 4,265,485.00	\$ 2,299,660.00	\$ 422,753.00	\$ 74,250.00	\$ 3,466,235.00	\$ 48,030,655.00	\$ (5,872,787.00)	\$ 26,021,602.00	\$ 20,148,815.00



Mt Rainier

General Fund

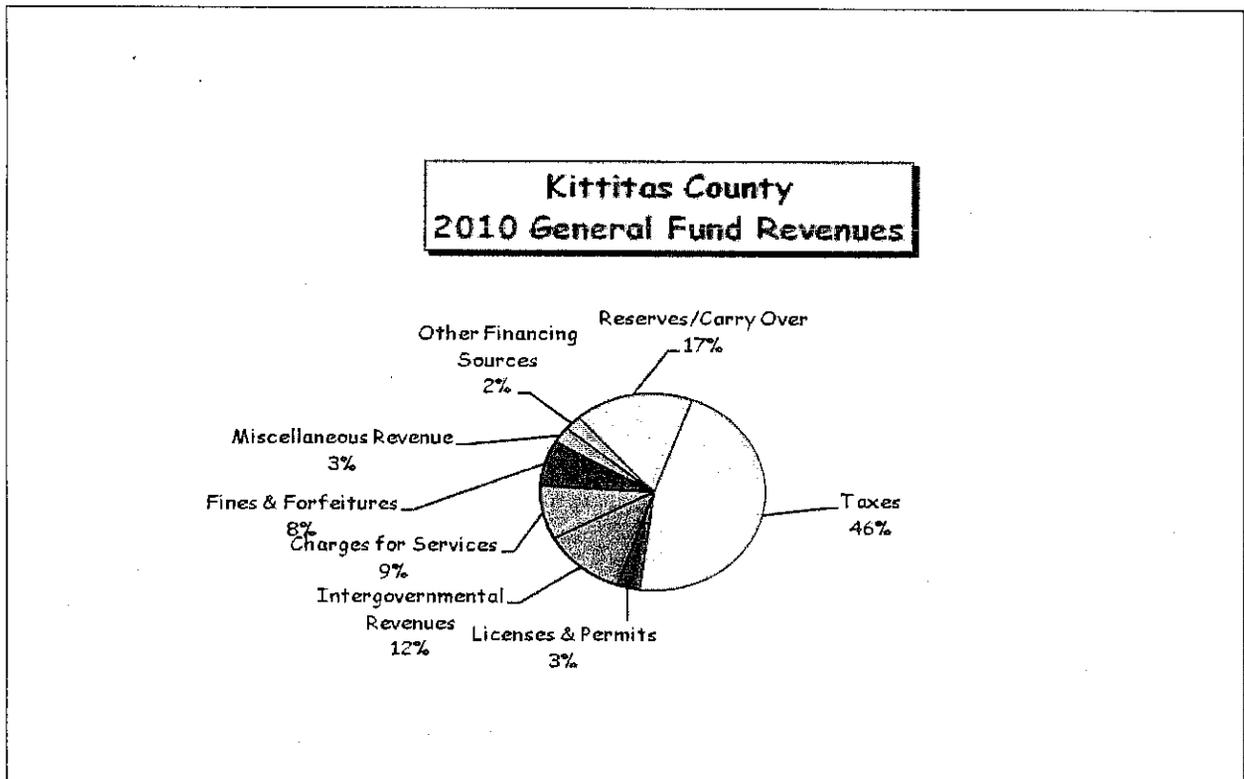
KITTITAS COUNTY GENERAL FUND

Kittitas County has one general fund. The 2010 budget of the General Fund is \$22,505,629.00. The 2009 General Fund amended budget was \$27,330,741.00. The General Fund is currently made up of 33 different departments. Most of the departments in the General Fund are not self-supporting; they don't generate enough income to cover their expenses.

REVENUES

Kittitas County's practice is to budget conservatively, especially in regards to revenue forecasting. The overall 2010 revenue budget for the General Fund; less fund balance, has increased by approximately 1%. The budget categories show an increase in taxes, permits and a slight increase in charges for services, however major decreases occurred in intergovernmental charges, and miscellaneous revenues.

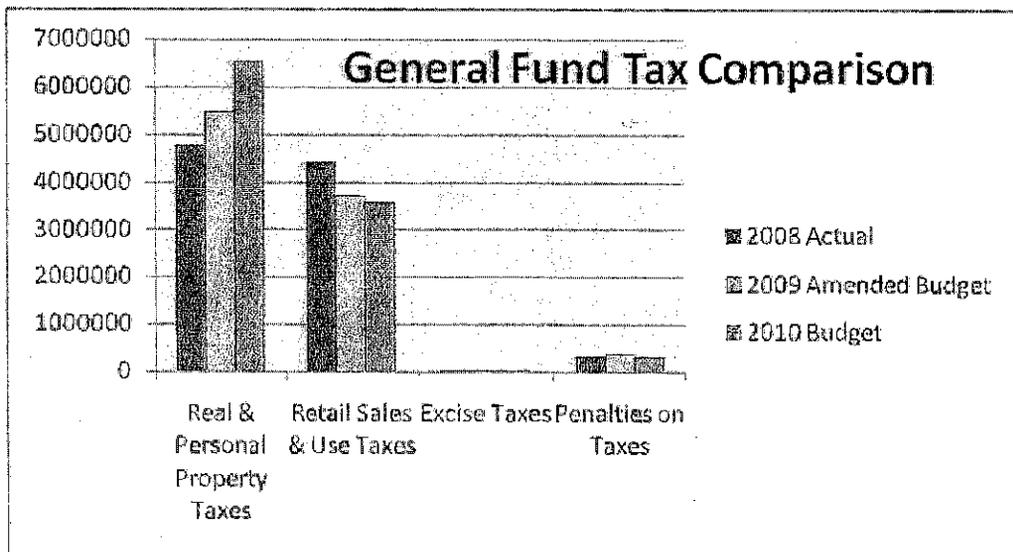
The revenues are detailed in categories as prescribed by the state auditor according to the Budgeting, Accounting, and Reporting (BARS) manual. On page 35 is a listing of the General Fund revenue budget, showing the 2008 actual, 2009 adopted budget, 2009 amended budget and the 2010 adopted budget for each category. The revenue types and percentage of each category for the 2010 budget are below.



KITTITAS COUNTY GENERAL FUND

Taxes, amount to 46% of the funds generated. The total 2010 budget for taxes is \$10,449,000.00 in comparison to the 2009 budget of \$9,589,000.00; 2008 actual of \$9,494,823.00. This group is made up of the following types of taxes:

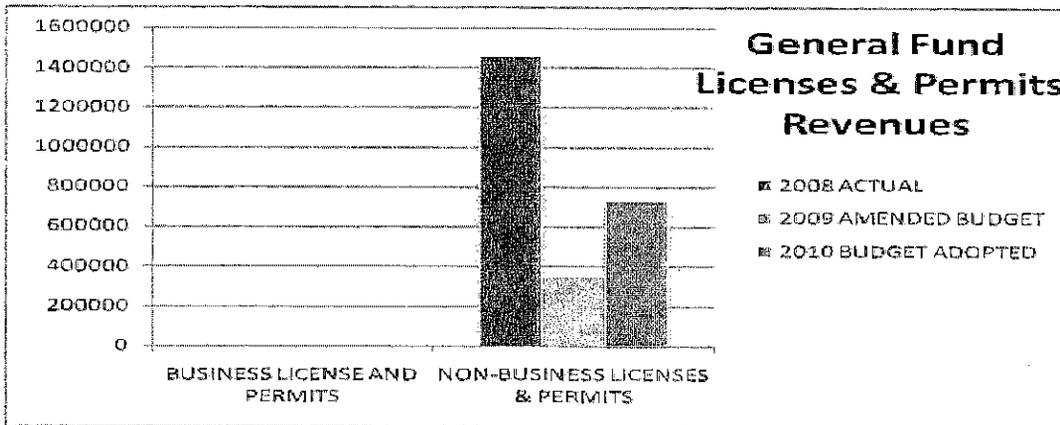
	2008 Actual	2009 Amended Budget	2010 Adopted Budget
Real & Personal Property Taxes	\$ 4,775,969	\$ 5,485,000	\$ 6,550,000
Timber Harvest Taxes	184	0	0
Retail Sales & Use Taxes	4,402,736	3,700,000	3,575,000
Excise Taxes	8,788	19,000	19,000
Penalties on Taxes	307,146	385,000	305,000



The Board of County Commissioners have not raised real and personal property taxes since the year 2000. This year the Board elected to do a levy shift of \$1 million from the County Road fund, increasing the real and personal property tax levy. Retail Sales and Use tax has continue to decline and we have reduced our projected amounts by approximately 3% over 2009 amended budget.

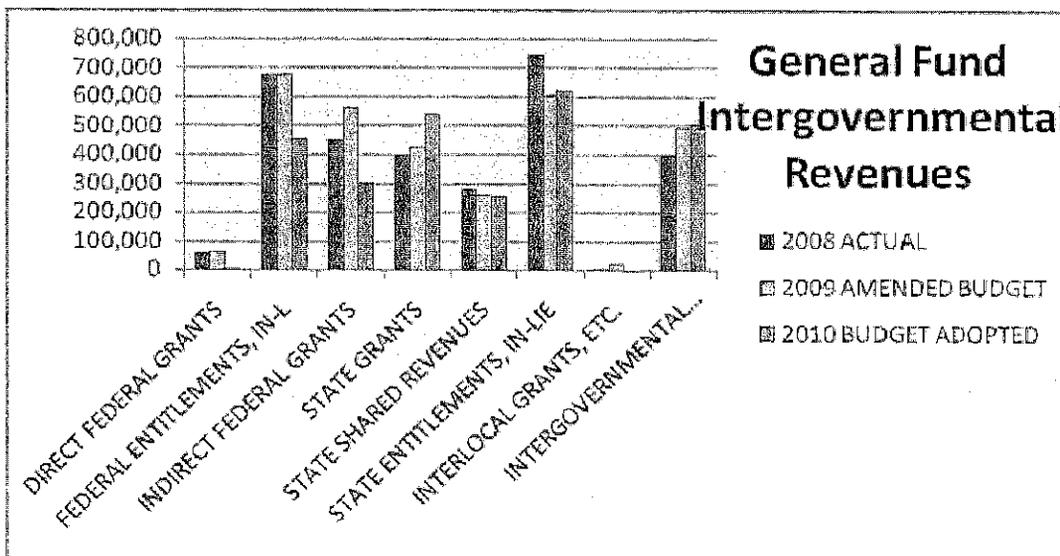
Licenses and Permits, amount to 3% of the funds generated and they consist of building permits, gun permits, conditional use permits and marriage licenses. The amount for 2010 budget is \$727,756.00 compared to the \$348,400.00 for the 2009 budget and \$1,457,321 for 2008 actual. The building permits decreased 68% between 2008 (1,169 permits) and 2009 (799 permits).

KITTITAS COUNTY GENERAL FUND



Intergovernmental Revenues, amount to 12% of the funds generated which consists of funds from local, federal and state grants. This also includes money for intergovernmental charges for services. The 2010 budget amount is \$2,685,060.00 compared \$3,108,180.00 for 2009 budget and \$3,009,585.00 for 2008 actual. The amounts per category are:

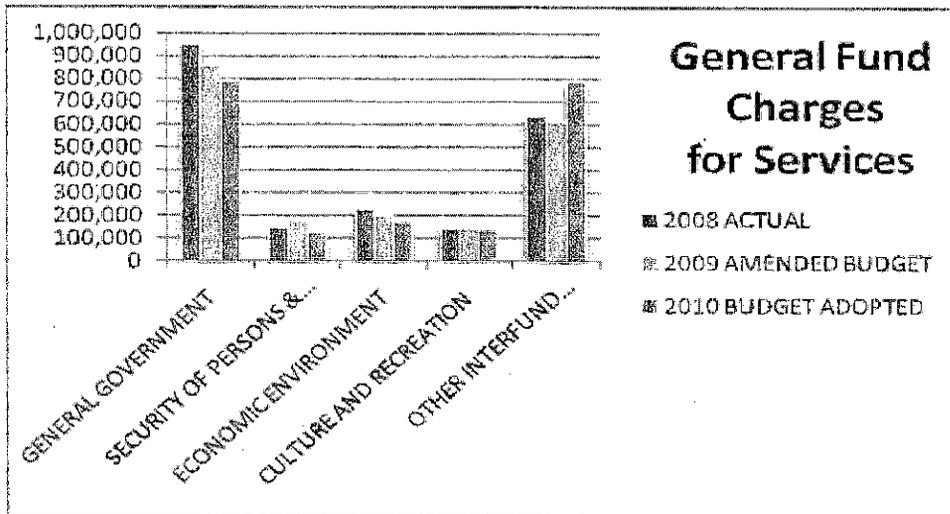
	2008 Actual	2009 Amended Budget	2010 Adopted Budget
Federal Grants	\$ 58,703	\$ 65,000	\$ 3,000
Federal Entitlements	676,135	678,000	455,000
Indirect Federal Grants	449,439	562,561	301,453
State Grants	395,309	425,995	542,098
State Shared Revenues	280,308	260,000	256,175
State Entitlements	742,818	602,902	619,575
Interlocal Grants	6,121	19,600	375
Intergovernmental Services	400,752	494,122	507,384



KITITAS COUNTY GENERAL FUND

The biggest decreases include the payment in lieu of taxes (PILT) in the Federal Entitlements which are being reduced and the availability of Federal Grants, especially Homeland Security.

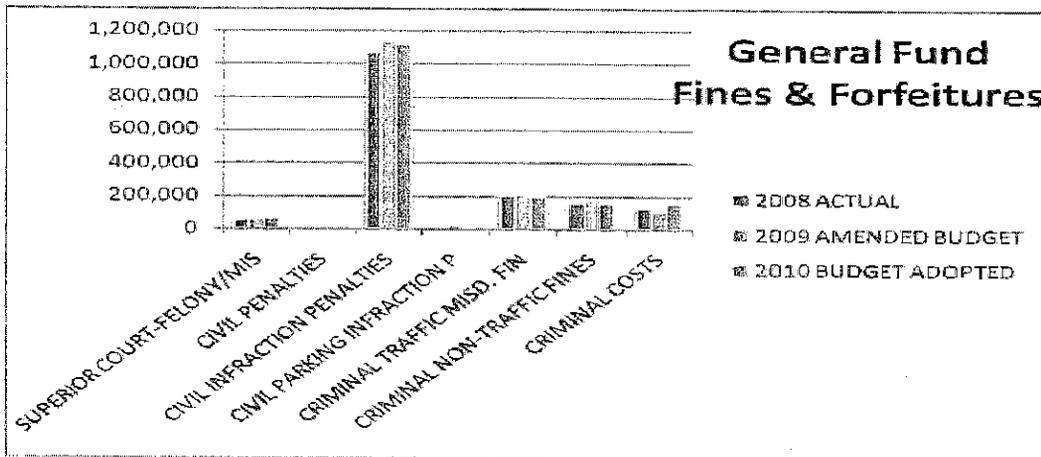
Charges for Services, amount to 8% of the funds generated and consist of revenues generated for sale of copies, sale of maps, motor vehicle fees, passports, court filings and election costs. This also includes interfund charges, which are charges between county departments, and funds. The amount for 2010 budget is \$2,000,044.00 compared to \$1,983,650.00 for the 2009 budget and 2008 actual is \$2,104,363.00.



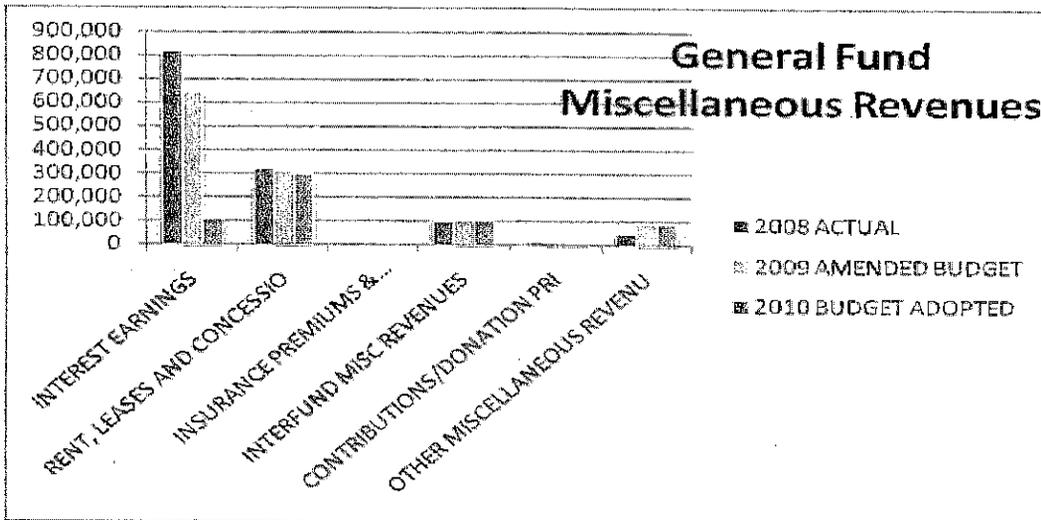
Interfund charges increased as funds are being charged for services they are providing other funds. The County Fair has budgeted to receive \$100,000.00 from the Stadium fund for operations of the Fair and Event Center; Auditor's office has budgeted to receive \$130,000 from Auditor's Historical Document fund for a historical document project.

Fines & Forfeitures, amount to 7% of the funds generated which consist of revenues generated from both District Courts and Superior Court. The 2010 budget amount is \$1,676,490.00; the 2009 budget amount is \$1,684,382.00 and 2008 actual is \$1,600,289.00.

KITITAS COUNTY GENERAL FUND



Miscellaneous Revenue, amount to 3% of the funds generated which includes revenues from investment interest, rental income, special assessment revenues, insurance refunds and other small miscellaneous revenue. The 2010 budget amount is \$601,823.00 compared to the 2009 budget amount of \$1,146,307.00 and \$1,292,164.00 for 2008 actual.



The biggest decrease in this category is the Investment interest. The 2010 budget is \$104,550.00; 2009 amended budget is \$642,150.00 and the 2008 actual was \$818,854.00

Other Financing Sources, amount to 2% of the funds generated which includes revenues generated from sale of fixed assets, and contributions from other funds. The 2010 budget amount is \$545,437.00 with the 2009 budget amount of \$696,590.00 and 2008 actual \$756,324.00.

KITTITAS COUNTY GENERAL FUND

Fund Balance Reserves/Carry over; 17% of the 2010 General Fund Revenue budget. The following is the detail of the budgeted fund balance included in the 2010 General Fund Budget.

Beginning Fund Balance	\$1,821,600.00
Law & Justice Sales Tax Reserves	1,440,000.00
General Fund Rainy Day Fund	538,419.00
Historical Document Funds	20,000.00
Total Fund Balance	\$3,820,019.00

The next page is a report of the General Fund revenues listed by the revenues categories showing the 2008 Actual, 2009 Adopted Budget; 2009 Amended Budget and the 2010 Adopted Budget.

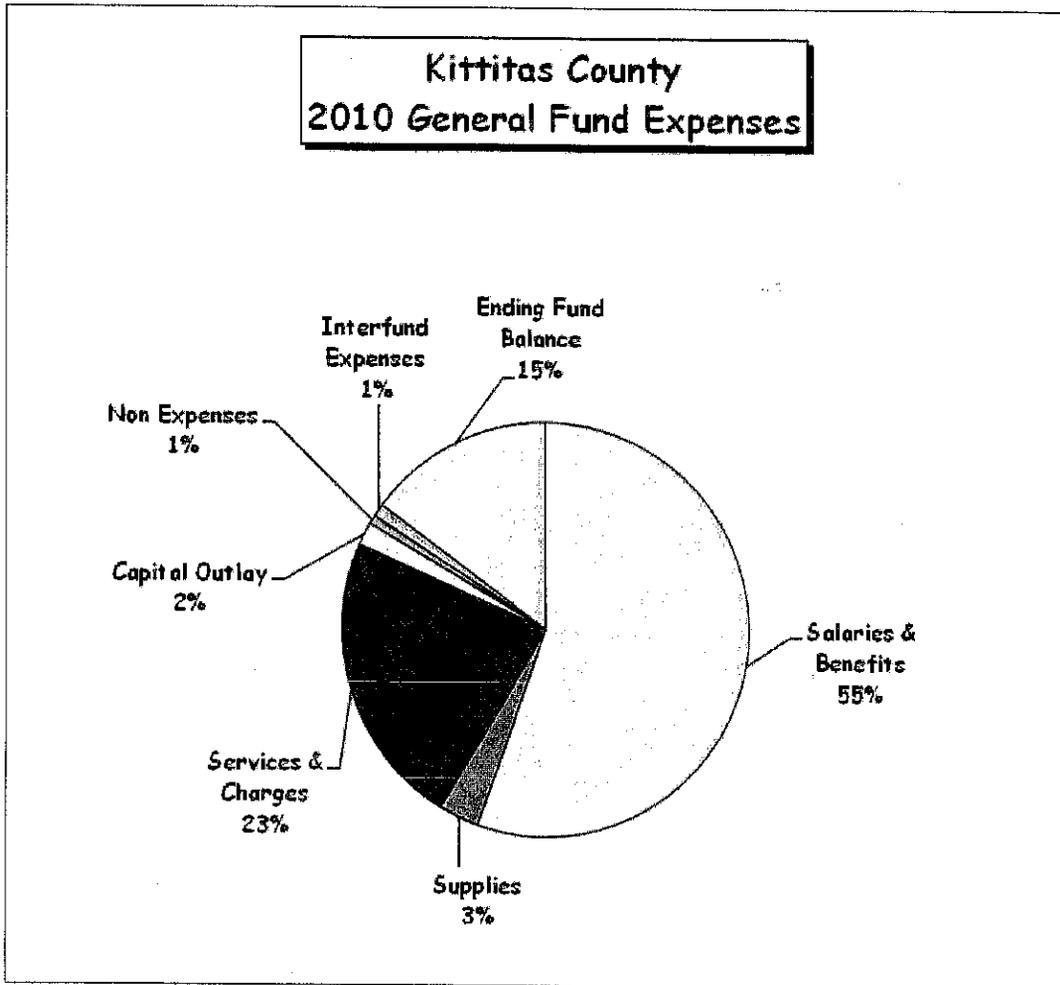
KITTITAS COUNTY
GENERAL FUND
REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 001 GENERAL FUND				
301 BEGINNING FUND BALANCE	0	5,945,249	8,774,232	3,820,019
311 GENERAL PROPERTY TAXES	4,775,969	5,485,000	5,485,000	6,550,000
312 TIMBER HARVEST TAXES	184	0	0	0
313 RETAIL SALES AND USE TAXES	4,402,736	3,700,000	3,700,000	3,575,000
317 EXCISE TAXES	8,788	19,000	19,000	19,000
319 PENALTIES & INT. ON DEL. T	307,146	300,000	385,000	305,000
321 BUSINESS LICENSE AND PERMI	400	400	400	0
322 NON-BUSINESS LICENSES & PE	1,456,921	1,029,000	348,000	727,756
331 DIRECT FEDERAL GRANTS	58,703	65,000	65,000	3,000
332 FEDERAL ENTITLEMENTS, IN-L	676,135	420,000	678,000	455,000
333 INDIRECT FEDERAL GRANTS	449,439	288,433	562,561	301,453
334 STATE GRANTS	395,309	283,245	425,995	542,098
335 STATE SHARED REVENUES	280,308	260,000	260,000	256,175
336 STATE ENTITLEMENTS, IN-LIE	742,818	602,902	602,902	619,575
337 INTERLOCAL GRANTS, ETC.	6,121	6,400	19,600	375
338 INTERGOVERNMENTAL SERVICE	400,752	429,122	494,122	507,384
341 GENERAL GOVERNMENT	948,297	840,875	855,875	786,320
342 SECURITY OF PERSONS & PROP	148,990	153,150	175,150	121,750
345 ECONOMIC ENVIRONMENT	229,277	126,600	198,875	172,474
347 CULTURE AND RECREATION	142,525	141,000	141,000	136,000
349 OTHER INTERFUND CHARGES SE	635,274	582,500	612,750	783,500
351 SUPERIOR COURT-FELONY/MIS	53,414	59,200	59,200	60,100
352 CIVIL PENALTIES	3,712	3,000	3,000	4,500
353 CIVIL INFRACTION PENALTIES	1,065,248	1,102,000	1,129,741	1,112,890
354 CIVIL PARKING INFRACTION P	7,704	14,500	14,500	7,000
355 CRIMINAL TRAFFIC MISD. FIN	195,820	194,000	210,741	192,000
356 CRIMINAL NON-TRAFFIC FINES	150,082	162,000	167,000	150,000
357 CRIMINAL COSTS	124,309	100,200	100,200	150,000
361 INTEREST EARNINGS	818,854	624,150	642,150	104,550
362 RENT, LEASES AND CONCESSIO	319,035	310,720	307,820	296,621
363 INSURANCE PREMIUMS & RECOV	279	0	0	0
366 INTERFUND MISC REVENUES	96,207	100,842	100,842	103,116
367 CONTRIBUTIONS/DONATION PRI	11,033	6,841	6,841	7,000
369 OTHER MISCELLANEOUS REVENU	46,756	25,125	88,654	90,536
395 DISPOSITION OF FIXED ASSET	3,203	500	55,500	600
397 OPERATING TRANSFERS IN	753,121	631,090	641,090	544,837
Fnd 001 GENERAL FUND	19,714,871	24,012,044	27,330,741	22,505,629

KITTITAS COUNTY GENERAL FUND

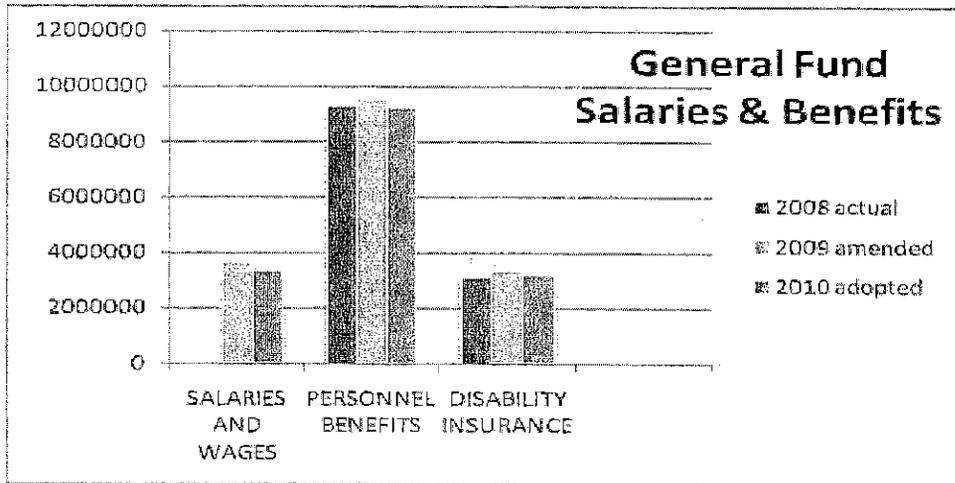
EXPENDITURES

The General Fund expenditure budget is \$22,505,629.00. The following chart shows the entire General Fund budget, divided into categories. The biggest expense in the General Fund is salaries and benefits at 55% of the budget. The following is a graph showing the percentages of each category for the 2010 budget.

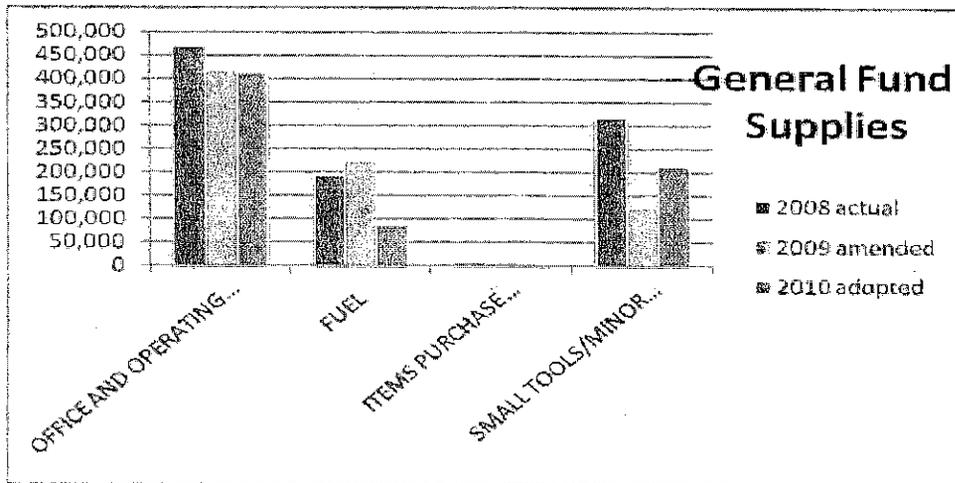


Salary and Benefits equal 55% of the General Fund budget. There are approximately 205 positions funded from the General Fund. The amount budgeted for salaries and benefits are \$12,465,198.00, the 2009 budget was \$12,971,930.00 and the 2008 actual was \$12,397,320.00. This includes all salaries paid to employees and benefits, including social security, labor & industries, retirement, medical, dental, vision, and life insurance. All personnel positions are detailed in the Personnel section starting on page 103.

KITTTAS COUNTY GENERAL FUND

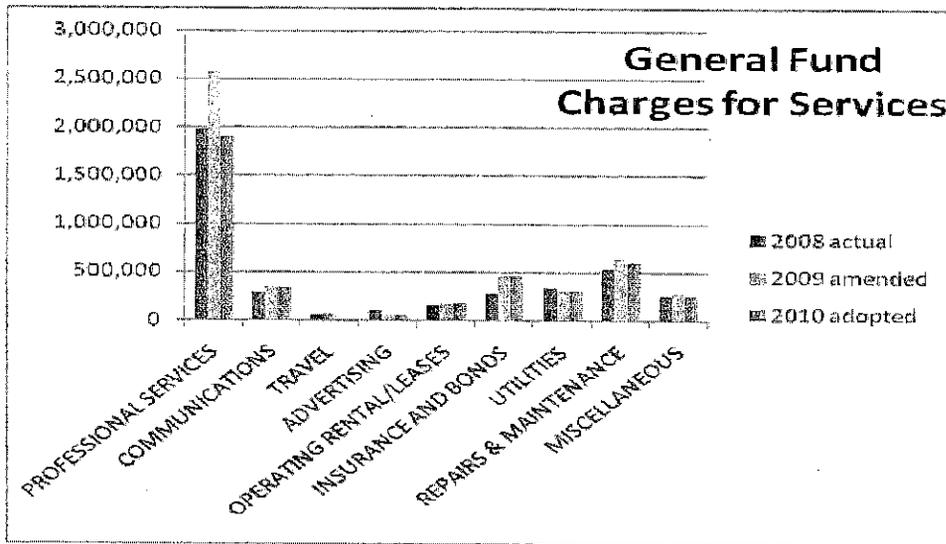


Supplies equal 3% of the General Fund budget. This includes office supplies, fuel, and operating supplies. The 2010 budget amount is \$715,967.00; the 2009 budget was \$769,818.00 and the 2008 actual is \$981,960.00. The reductions in this account are primarily for fuel.



Charges for Services equal 23% or \$5,201,733.00 compared to the 2009 budget of \$6,691,211.00 and the 2008 actual is \$4,041,841.00. This amount covers all professional services, including attorney fees, consultants, dues, utilities, governmental payments and maintenance contracts and upkeep. During the preliminary budget process the Board cut all travel costs out of the general fund which totaled about \$65,000.00.

KITITAS COUNTY GENERAL FUND



Capital Outlay equals 2% or \$409,080.00 compared to the 2009 budget of \$2,841,823.00 and the 2008 actual of \$1,734,430.00. This amount covers all capital purchases like equipment: computers, vehicles, and furniture; items costing over \$5,000.00. The 2009 figure includes the purchase of the new Sheriff's administrative building and in 2008 property at the fairgrounds was purchased.

Debt Expenses equal 1% or \$151,753.00 compared to the 2009 budget of \$158,338.00 and 2008 actual of \$302,647.00 This amount is for debt payment on installment loans and capital leases.

Interfund Charges equal 1% or \$232,530.00 compared to the 2009 figure of \$258,625.00 and 2008 actual of \$120,567.00. This amount is used as contributions to other funds for supplemental income. The General Fund is the only fund that is allowed to grant money to other funds.

Ending Fund Balance equals 15% or \$3,329,368.00 compared to the 2009 budget amount of \$3,638,996.00. A portion of the amount; \$538,419.00, which is 1% of the operating expenses for 2004, 2005 and 2006; is set aside for reserve "Rainy Day" fund. The balance of \$3,170,327.00 amount is the estimate for the ending reserves of the two criminal justice sales tax accounts. (See page 123 for a detail of the reserve account.) A breakdown of the ending fund balance is as follows:

General Fund Rainy Day Fund	\$ 538,419.00
General Fund Ending Fund Balance	1,287,621.00
Law & Justice Sales Taxes	1,503,328.00
Total Ending Fund Balance	\$3,329,368.00

KITTITAS COUNTY GENERAL FUND

The departments within the General Fund submitted very tight budgets. Through tough discussions with the Board, most all departments' budgets were reduced from the previous year. The information provided above is the entire General Fund budget defined by categories. Each department utilized each of the categories.

The significant changes in the General Fund Expenditure budget 10%± are as follows:

- Community Development Services – Reduction in personnel costs
- County Clerk – Reduction in personnel costs
- Non-Departmental – Reduction because the 2009 figures include the purchase of the new Sheriff Administrative Building
- Sheriff – Reduction in personnel costs
- Treasurer – increase due to software upgrade for Real Estate Excise Tax funded from the Department of Revenue
- Emergency Management – Reduction in Homeland Security Grant funding
- Human Resource – Reduction in Professional Services
- Criminal Justice – Reduction because the 2009 figures include additional costs for the new Sheriff's building and the jail remodel. There are no costs in the 2010 budget.
- Post Employment – Reduction in the medical claims for the LEOFF retirees
- Historical Document – Reduction in expenses because this department is funded by the revenues from recording documents and they are down.
- Computer Replacement – Reduction in replacement of personal computers, extending the typical replacement from 3 years to 4 years.

KITITAS COUNTY GENERAL FUND

Department	2008 Actual	2009 Amended Budget	2010 Adopted Budget	% increase (decrease)
FUND BALANCE		3,638,996	3,329,368	-9.3
ASSESSOR	954,475	959,571	972,054	1.3
AUDITOR	1,052,708	963,656	950,307	-1.4
BOARD OF EQUALIZATION	5,472	35,323	36,471	3.2
FIRE MARSHAL	14,376	160,050	160,305	0.2
COMMUNITY DEVELOPMENT SERV	1,447,169	1,388,376	612,071	-126.8
CLERK	322,214	355,199	310,168	-14.5
COMMISSIONERS	365,124	420,141	395,134	-6.3
INFORMATION SERVICES	738,754	755,428	735,670	-2.7
WSU EXTENSION	190,804	209,019	197,340	-5.9
DISABILITY BOARD	15,455	17,237	17,146	-0.5
COMMUNICATIONS	132,455	163,250	155,000	-5.3
JUDGE - SUPERIOR COURT	566,988	634,054	605,414	-4.7
JUVENILE	617,180	734,802	701,805	-4.7
LAW LIBRARY	18,466	20,287	18,951	-7.1
LOWER DISTRICT COURT	986,058	1,007,629	1,013,009	0.5
FACILITIES MAINTENANCE	934,982	896,281	860,871	-4.1
NON-DEPARTMENTAL	751,465	2,939,363	926,311	-217.3
PROSECUTOR	1,590,684	1,677,318	1,644,805	-2
SHERIFF	6,204,323	6,834,927	5,903,484	-15.8
TREASURER	431,412	473,379	570,456	17
UPPER DISTRICT COURT	660,037	742,852	700,125	-6.1
PEST AND DISEASE CONTROLB	46,495	50,000	50,000	
CONFERENCE OF GOVERNMENTS		585		
FLOOD CONTROL		25,000	25,000	
LIBRARY ADVISORY BOARD	134,437	129,000	126,500	-2
EMERGENCY MANAGEMENT SERVI	227,502	271,947	101,113	-169
HUMAN RESOURCES	281,005	354,191	299,018	-18.5
CRIMINAL JUSTICE/LAW JUSTI	31,725	295,000	26,000	-1,034.60
DECLARATION OF EMERGENCY		48,790		
POST EMPLOYMENT BENEFITS	67,586	138,000	112,000	-23.2
HISTORICAL DOCUMENT PROGRA	18,493	32,000	28,000	-14.3
COMPUTER EQUIPMENT REPLACE	101,191	57,000	50,200	-13.6
COUNTY FAIR	1,673,078	902,090	871,533	-3.5
Report Final Totals	20,582,114	27,330,741	22,505,629	-21.4

Starting on next page is the detailed expenditure budget for each department in the General Fund.

**KITTITAS COUNTY
GENERAL FUND**

EXPENSES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 001 GENERAL FUND				
Dpt 0000 FUND BALANCE				
508 ENDING FUND BALANCE	0	4,363,746	3,638,996	3,329,368
Dpt 0010 ASSESSOR				
510 SALARIES AND WAGES	621,435	643,913	648,913	642,638
520 PERSONNEL BENEFITS	206,789	214,567	214,567	220,531
531 OFFICE AND OPERATING SUPP	4,550	6,200	6,000	6,000
532 FUEL	6,741	8,000	8,000	8,000
535 SMALL TOOLS/MINOR EQUIPME	524	1,800	0	1,800
541 PROFESSIONAL SERVICES	189	200	200	200
542 COMMUNICATIONS	1,849	1,900	1,900	1,900
543 TRAVEL	5,443	5,900	5,300	0
544 ADVERTISING		500	500	500
546 INSURANCE AND BONDS	4,403	4,500	4,500	4,160
548 REPAIRS & MAINTENANCE	44,535	59,266	53,566	50,500
549 MISCELLANEOUS	6,697	7,000	6,900	6,900
551 INTERGOVT PROFESSIONAL SE	23	25	25	25
564 EQUIPMENT	44,204	0	0	20,000
592 INTERFUND COMMUNICATIONS	7,095	9,200	9,200	8,900
595 INTERFUND RENTALS	0	11,500	0	0
Dpt 0010 ASSESSOR	954,475	974,471	959,571	972,054
Dpt 0011 AUDITOR				
510 SALARIES AND WAGES	574,963	523,870	547,370	551,519
520 PERSONNEL BENEFITS	198,137	186,181	189,781	193,593
531 OFFICE AND OPERATING SUPP	12,399	13,250	13,250	11,550
535 SMALL TOOLS/MINOR EQUIPME	14,275	2,350	9,580	1,500
541 PROFESSIONAL SERVICES	38,759	2,350	2,350	1,850
542 COMMUNICATIONS	10,746	14,025	15,425	12,450
543 TRAVEL	2,914	3,350	2,550	0
544 ADVERTISING	6,080	4,575	4,325	5,575
546 INSURANCE AND BONDS	100	100	100	100
548 REPAIRS & MAINTENANCE	59,768	64,900	55,700	65,000
549 MISCELLANEOUS	97,889	86,700	86,550	83,650
553 TAXES & OPERATING ASSESSM	0	50	50	0
564 EQUIPMENT	12,826	0	12,000	0
592 INTERFUND COMMUNICATIONS	22,464	18,425	20,925	21,150
593 INTERFUND SUPPLIES	1,390	3,700	3,700	2,370
Dpt 0011 AUDITOR	1,052,708	923,826	963,656	950,307
Dpt 0012 BOARD OF EQUALIZATION				
510 SALARIES AND WAGES	5,002	2,000	28,000	29,192
520 PERSONNEL BENEFITS	471	228	6,103	6,509
531 OFFICE AND OPERATING SUPP	0	200	200	250
543 TRAVEL	0	500	500	0
592 INTERFUND COMMUNICATIONS	0	170	170	170
593 INTERFUND SUPPLIES	0	350	350	350
Dpt 0012 BOARD OF EQUALIZATION	5,472	3,448	35,323	36,471

**KITTITAS COUNTY
GENERAL FUND**

EXPENSES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0013 FIRE MARSHAL				
510 SALARIES AND WAGES	10,591	57,576	101,976	105,878
520 PERSONNEL BENEFITS	3,770	46,333	30,383	33,877
531 OFFICE AND OPERATING SUPP	0	600	1,200	1,200
532 FUEL	0	1,000	1,000	2,500
535 SMALL TOOLS/MINOR EQUIPME	0	0	2,000	4,500
541 PROFESSIONAL SERVICES	0	34,491	2,491	
542 COMMUNICATIONS	0	0	2,000	4,500
543 TRAVEL	0	0	2,000	
544 ADVERTISING	15	0	500	250
546 INSURANCE AND BONDS	0	0	500	1,200
548 REPAIRS & MAINTENANCE	0	0	1,000	1,500
549 MISCELLANEOUS	0	0	2,500	2,500
592 INTERFUND COMMUNICATIONS	0	0	10,300	200
593 INTERFUND SUPPLIES	0	0	200	200
595 INTERFUND RENTALS	0	0	2,000	2,000
Dpt 0013 FIRE MARSHAL	14,376	140,000	160,050	160,305
Dpt 0014 COMMUNITY DEVELOPMENT SERV				
510 SALARIES AND WAGES	865,937	636,974	453,093	288,457
520 PERSONNEL BENEFITS	281,836	249,238	217,238	91,569
531 OFFICE AND OPERATING SUPP	20,211	19,000	6,500	9,500
532 FUEL	11,806	12,900	5,850	8,250
535 SMALL TOOLS/MINOR EQUIPME	12,590	500	0	500
541 PROFESSIONAL SERVICES	66,942	65,000	517,000	55,000
542 COMMUNICATIONS	10,700	9,300	4,270	5,070
543 TRAVEL	4,255	3,000	1,000	0
544 ADVERTISING	58,750	60,000	25,000	25,000
545 OPERATING RENTAL/LEASES	12,555	16,000	0	0
546 INSURANCE AND BONDS	3,751	3,000	3,000	3,000
548 REPAIRS & MAINTENANCE	27,300	7,500	22,300	11,500
549 MISCELLANEOUS	12,894	11,000	10,000	10,000
553 TAXES & OPERATING ASSESSM	0	0	125	0
564 EQUIPMENT	23,930	0	0	0
575 CAPITAL LEASES/INSTALLMEN	8,045	0	7,775	0
591 INTERFUND PROFESSIONAL SE	0	0	90,000	80,000
592 INTERFUND COMMUNICATIONS	13,008	17,640	9,840	8,840
593 INTERFUND SUPPLIES	88	300	300	300
595 INTERFUND RENTALS	12,571	55,085	15,085	15,085
Dpt 0014 COMMUNITY DEVELOPMENT SERV	1,447,169	1,166,437	1,388,376	612,071
Dpt 0015 CLERK				
510 SALARIES AND WAGES	197,867	242,612	242,612	208,265
520 PERSONNEL BENEFITS	72,257	87,887	87,887	77,653
531 OFFICE AND OPERATING SUPP	3,448	4,300	4,036	4,050
535 SMALL TOOLS/MINOR EQUIPME	6,366	400	1,188	0
541 PROFESSIONAL SERVICES	20,475	2,200	250	2,200
542 COMMUNICATIONS	607	1,100	950	1,300
543 TRAVEL	1,127	2,000	442	0
544 ADVERTISING	3,420	1,500	2,534	500
545 OPERATING RENTAL/LEASES	0	0	3,920	3,900
546 INSURANCE AND BONDS	1,050	750	750	750
548 REPAIRS & MAINTENANCE	9,936	9,800	5,322	6,300
549 MISCELLANEOUS	880	750	808	750
592 INTERFUND COMMUNICATIONS	4,782	4,500	4,500	4,500
Dpt 0015 CLERK	322,214	357,799	355,199	310,168

**KITTITAS COUNTY
GENERAL FUND**

EXPENSES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0016 COMMISSIONERS				
510 SALARIES AND WAGES	262,668	304,506	303,106	296,748
520 PERSONNEL BENEFITS	79,360	92,100	92,100	88,106
531 OFFICE AND OPERATING SUPP	2,196	1,500	1,500	1,100
532 FUEL	0	0	750	750
535 SMALL TOOLS/MINOR EQUIPME	1,272	0	600	0
541 PROFESSIONAL SERVICES	2,181	0	0	0
542 COMMUNICATIONS	1,503	1,300	1,300	1,100
543 TRAVEL	2,261	3,200	1,700	0
544 ADVERTISING	3,732	3,450	3,450	2,200
546 INSURANCE AND BONDS	680	680	680	0
548 REPAIRS & MAINTENANCE	2,081	1,400	1,400	1,100
549 MISCELLANEOUS	2,351	3,480	1,680	3,505
564 EQUIPMENT	4,017	11,150	11,150	0
592 INTERFUND COMMUNICATIONS	819	700	700	500
593 INTERFUND SUPPLIES	3	25	25	25
Dpt 0016 COMMISSIONERS	365,124	423,491	420,141	395,134
Dpt 0017 INFORMATION SERVICES				
510 SALARIES AND WAGES	365,295	341,703	341,253	350,594
520 PERSONNEL BENEFITS	112,005	114,054	114,054	108,309
531 OFFICE AND OPERATING SUPP	2,753	9,500	9,500	7,650
535 SMALL TOOLS/MINOR EQUIPME	19,026	0	0	0
541 PROFESSIONAL SERVICES	4,156	11,392	9,192	7,200
542 COMMUNICATIONS	21,112	30,590	30,590	32,428
543 TRAVEL	9,732	9,910	2,650	0
544 ADVERTISING	247	900	200	200
545 OPERATING RENTAL/LEASES	0	4,388	4,388	4,388
548 REPAIRS & MAINTENANCE	56,824	170,146	214,646	166,251
549 MISCELLANEOUS	17,904	1,780	1,780	1,650
552 INTERGOVT PMTS FED/STATE/	9,786	13,500	13,500	13,500
564 EQUIPMENT	119,754	30,700	13,500	43,500
592 INTERFUND COMMUNICATIONS	160	175	175	0
Dpt 0017 INFORMATION SERVICES	738,754	738,738	755,428	735,670
Dpt 0018 WSU EXTENSION				
510 SALARIES AND WAGES	90,086	106,932	99,340	90,700
520 PERSONNEL BENEFITS	34,922	38,066	38,066	37,862
531 OFFICE AND OPERATING SUPP	2,652	3,350	3,167	3,350
532 FUEL	1,160	1,500	1,500	1,000
534 ITEMS PURCHASE INVENTORY/	1,133	1,500	1,500	700
535 SMALL TOOLS/MINOR EQUIPME	98	200	200	200
541 PROFESSIONAL SERVICES	33,566	36,975	36,975	36,975
542 COMMUNICATIONS	1,258	1,600	1,600	1,600
543 TRAVEL	870	1,000	1,000	0
544 ADVERTISING	0	0	63	0
545 OPERATING RENTAL/LEASES	1,150	1,140	285	0
548 REPAIRS & MAINTENANCE	1,568	2,400	2,520	2,400
549 MISCELLANEOUS	1,376	1,825	1,575	1,325
592 INTERFUND COMMUNICATIONS	829	1,500	1,500	1,500
595 INTERFUND RENTALS	20,137	19,728	19,728	19,728
Dpt 0018 WSU EXTENSION	190,804	217,716	209,019	197,340
Dpt 0019 DISABILITY BOARD				
510 SALARIES AND WAGES	10,946	12,292	12,292	12,120
520 PERSONNEL BENEFITS	4,509	4,945	4,945	5,026
Dpt 0019 DISABILITY BOARD	15,455	17,237	17,237	17,146

**KITTITAS COUNTY
GENERAL FUND
EXPENSES**

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0020 COMMUNICATIONS				
531 OFFICE AND OPERATING SUPP	1,658	1,500	1,500	3,000
542 COMMUNICATIONS	114,469	145,000	148,250	140,000
545 OPERATING RENTAL/LEASES	0	10,000	0	0
548 REPAIRS & MAINTENANCE	766	3,500	3,500	2,000
564 EQUIPMENT	8,387	0	0	0
575 CAPITAL LEASES/INSTALLMEN	7,175	0	10,000	10,000
Dpt 0020 COMMUNICATIONS	132,455	160,000	163,250	155,000
Dpt 0021 JUDGE - SUPERIOR COURT				
510 SALARIES AND WAGES	262,572	258,841	278,841	272,700
520 PERSONNEL BENEFITS	35,174	53,688	46,688	35,400
531 OFFICE AND OPERATING SUPP	15,383	10,000	10,000	11,000
535 SMALL TOOLS/MINOR EQUIPME	636	0	0	1,000
541 PROFESSIONAL SERVICES	228,541	240,525	265,525	245,525
542 COMMUNICATIONS	586	1,400	1,400	6,200
543 TRAVEL	1,886	1,500	1,500	0
545 OPERATING RENTAL/LEASES	0	0	0	1,000
548 REPAIRS & MAINTENANCE	3,394	1,000	1,000	9,889
549 MISCELLANEOUS	17,257	20,500	27,500	21,100
592 INTERFUND COMMUNICATIONS	1,559	1,600	1,600	1,600
Dpt 0021 JUDGE - SUPERIOR COURT	566,988	589,054	634,054	605,414
Dpt 0022 JUVENILE				
510 SALARIES AND WAGES	316,636	371,611	366,476	344,486
520 PERSONNEL BENEFITS	103,405	107,385	107,385	96,331
531 OFFICE AND OPERATING SUPP	2,851	5,250	5,030	2,300
532 FUEL	2,908	4,700	4,500	3,450
535 SMALL TOOLS/MINOR EQUIPME	1,999	2,300	1,300	500
541 PROFESSIONAL SERVICES	160,202	233,313	233,675	233,590
542 COMMUNICATIONS	1,352	1,900	2,383	2,775
543 TRAVEL	2,284	4,878	2,778	0
544 ADVERTISING	436	950	700	155
545 OPERATING RENTAL/LEASES	0	1,000	2,925	1,000
546 INSURANCE AND BONDS	1,573	2,800	2,600	2,770
548 REPAIRS & MAINTENANCE	2,502	9,125	3,037	10,525
549 MISCELLANEOUS	1,293	2,573	900	2,723
553 TAXES & OPERATING ASSESSM	0	0	13	100
564 EQUIPMENT	18,995	0	0	0
592 INTERFUND COMMUNICATIONS	743	1,100	1,100	1,100
Dpt 0022 JUVENILE	617,180	748,885	734,802	701,805
Dpt 0023 LAW LIBRARY				
510 SALARIES AND WAGES	3,518	4,050	4,050	4,000
520 PERSONNEL BENEFITS	1,472	1,387	1,387	1,601
531 OFFICE AND OPERATING SUPP	12,970	14,700	14,650	13,350
535 SMALL TOOLS/MINOR EQUIPME	506	200	200	0
Dpt 0023 LAW LIBRARY	18,466	20,337	20,287	18,951

**KITTITAS COUNTY
GENERAL FUND
EXPENSES**

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0024 LOWER DISTRICT COURT				
510 SALARIES AND WAGES	490,335	530,025	530,025	525,577
520 PERSONNEL BENEFITS	148,457	199,504	128,504	164,600
531 OFFICE AND OPERATING SUPP	7,004	8,000	7,959	9,200
535 SMALL TOOLS/MINOR EQUIPME	2,132	1,550	821	3,785
541 PROFESSIONAL SERVICES	260,766	214,900	252,900	216,900
542 COMMUNICATIONS	2,911	2,650	2,650	2,650
543 TRAVEL	1,087	1,500	1,500	0
544 ADVERTISING	65	150	150	150
546 INSURANCE AND BONDS	1,166	0	0	406
548 REPAIRS & MAINTENANCE	3,377	3,700	3,700	8,821
549 MISCELLANEOUS	16,704	16,200	21,200	17,700
555 INTERFUND SUBSIDIES	42,287	25,000	45,000	50,000
592 INTERFUND COMMUNICATIONS	9,767	13,220	13,220	13,220
Dpt 0024 LOWER DISTRICT COURT	986,058	1,016,399	1,007,629	1,013,009
Dpt 0025 FACILITIES MAINTENANCE				
510 SALARIES AND WAGES	217,871	238,132	235,132	254,500
520 PERSONNEL BENEFITS	82,490	87,711	90,711	95,483
531 OFFICE AND OPERATING SUPP	60,984	45,600	48,600	52,500
532 FUEL	11,007	8,000	7,000	7,000
535 SMALL TOOLS/MINOR EQUIPME	5,440	18,800	14,300	7,500
541 PROFESSIONAL SERVICES	62,268	16,800	14,300	20,500
542 COMMUNICATIONS	3,243	2,550	2,550	3,250
543 TRAVEL	116	1,000	1,000	0
544 ADVERTISING	2,183	0	0	0
545 OPERATING RENTAL/LEASES	2,701	2,500	2,500	2,500
546 INSURANCE AND BONDS	35,258	42,500	45,600	47,000
547 UTILITIES	217,111	185,000	185,000	192,750
548 REPAIRS & MAINTENANCE	70,418	63,200	59,700	79,000
549 MISCELLANEOUS	314	1,500	1,500	500
551 INTERGOVT PROFESSIONAL SE	277	400	400	400
553 TAXES & OPERATING ASSESSM	1,721	1,800	1,800	1,800
562 BUILDING/STRUCTURES	6,540	20,000	20,000	5,000
563 OTHER IMPROVEMENTS	1,001	75,000	75,000	0
564 EQUIPMENT	45,316	0	0	0
579 DEBT SERVICE: PRINCIPLE	51,001	90,838	90,838	90,838
580 DEBT SERVICE: INTEREST	54,934	0	0	0
589 OTHER DEBT COSTS	42	0	0	0
591 INTERFUND PROFESSIONAL SE	2,602	0	0	0
592 INTERFUND COMMUNICATIONS	145	250	250	250
593 INTERFUND SUPPLIES	0	100	100	100
Dpt 0025 FACILITIES MAINTENANCE	934,982	901,681	896,281	860,871
Dpt 0026 NON-DEPARTMENTAL				
510 SALARIES AND WAGES	0	0	50,000	50,676
520 PERSONNEL BENEFITS	6,302	4,000	74,029	21,230
541 PROFESSIONAL SERVICES	322,762	342,220	354,270	326,557
546 INSURANCE AND BONDS	122,656	285,000	285,000	285,000
549 MISCELLANEOUS	25,777	30,000	30,000	25,600
553 TAXES & OPERATING ASSESSM	904	1,000	1,000	1,500
555 INTERFUND SUBSIDIES	269,347	269,347	224,347	212,031
562 BUILDING/STRUCTURES	0	0	1,917,000	0
595 INTERFUND RENTALS	3,717	3,717	3,717	3,717
Dpt 0026 NON-DEPARTMENTAL	751,465	935,284	2,939,363	926,311

**KITTITAS COUNTY
GENERAL FUND**

EXPENSES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0029 PROSECUTOR				
510 SALARIES AND WAGES	1,041,545	892,416	1,099,416	1,107,862
520 PERSONNEL BENEFITS	319,119	338,790	349,023	344,939
531 OFFICE AND OPERATING SUPP	20,830	20,300	19,100	19,050
532 FUEL	647	1,800	1,000	1,300
535 SMALL TOOLS/MINOR EQUIPME	17,904	6,800	5,300	3,200
541 PROFESSIONAL SERVICES	78,308	64,500	78,300	59,400
542 COMMUNICATIONS	6,192	9,300	8,300	8,150
543 TRAVEL	10,061	16,000	14,400	0
544 ADVERTISING	591	500	500	500
545 OPERATING RENTAL/LEASES	8,904	9,604	9,604	9,604
546 INSURANCE AND BONDS	14,679	16,300	15,100	15,100
547 UTILITIES	1,645	2,000	2,000	1,800
548 REPAIRS & MAINTENANCE	14,555	33,500	41,565	32,400
549 MISCELLANEOUS	7,585	8,800	8,800	8,400
553 TAXES & OPERATING ASSESSM	0	0	0	425
564 EQUIPMENT	28,448	15,000	0	0
566 CAPITALIZED RENTALS & LEA	0	8,600	0	0
575 CAPITAL LEASES/INSTALLMEN	12,039	0	15,535	25,000
592 INTERFUND COMMUNICATIONS	7,632	6,875	6,875	7,675
595 INTERFUND RENTALS	0	2,500	2,500	0
Dpt 0029 PROSECUTOR	1,590,684	1,453,585	1,677,318	1,644,805
Dpt 0030 SHERIFF				
510 SALARIES AND WAGES	2,867,652	2,898,029	3,018,931	2,937,976
520 PERSONNEL BENEFITS	1,023,168	1,162,427	1,120,215	1,125,771
531 OFFICE AND OPERATING SUPP	138,806	124,650	125,459	125,720
532 FUEL	143,446	175,250	177,750	44,300
535 SMALL TOOLS/MINOR EQUIPME	58,890	54,200	122,261	43,635
541 PROFESSIONAL SERVICES	326,199	256,350	306,750	324,350
542 COMMUNICATIONS	97,644	83,880	107,880	96,390
543 TRAVEL	14,599	25,350	25,350	0
544 ADVERTISING	3,167	2,300	2,300	2,300
545 OPERATING RENTAL/LEASES	11,816	13,900	13,900	24,680
546 INSURANCE AND BONDS	75,597	71,250	71,250	71,450
547 UTILITIES	1,675	1,975	6,975	1,975
548 REPAIRS & MAINTENANCE	122,982	70,550	93,100	70,920
549 MISCELLANEOUS	25,557	35,535	35,535	26,185
551 INTERGOVT PROFESSIONAL SE	514,976	556,459	1,070,459	649,412
553 TAXES & OPERATING ASSESSM	380	150	500	0
562 BUILDING/STRUCTURES	0	0	53,000	0
563 OTHER IMPROVEMENTS	0	0	3,500	0
564 EQUIPMENT	612,964	343,062	449,062	334,000
566 CAPITALIZED RENTALS & LEA	0	12,350	0	0
575 CAPITAL LEASES/INSTALLMEN	147,707	0	13,200	17,650
583 INTEREST ON LONG-TERM EXT	9,516	10,000	10,000	0
591 INTERFUND PROFESSIONAL SE	131	450	450	450
592 INTERFUND COMMUNICATIONS	7,447	7,100	7,100	6,300
593 INTERFUND SUPPLIES	4	0	0	20
Dpt 0030 SHERIFF	6,204,323	5,905,217	6,834,927	5,903,484

**KITTITAS COUNTY
GENERAL FUND**

EXPENSES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0031 TREASURER				
510 SALARIES AND WAGES	234,367	271,849	263,749	265,612
520 PERSONNEL BENEFITS	85,338	99,574	99,574	105,053
531 OFFICE AND OPERATING SUPP	7,807	7,300	5,825	7,300
535 SMALL TOOLS/MINOR EQUIPME	9,770	2,100	0	76,581
541 PROFESSIONAL SERVICES	21,165	25,205	26,808	33,970
542 COMMUNICATIONS	890	1,250	1,335	1,650
543 TRAVEL	88	1,500	500	0
544 ADVERTISING	217	500	147	500
546 INSURANCE AND BONDS	800	600	825	600
548 REPAIRS & MAINTENANCE	39,759	52,291	48,849	56,500
549 MISCELLANEOUS	7,829	12,650	10,195	12,650
564 EQUIPMENT	16,001	25,000	5,397	0
566 CAPITALIZED RENTALS & LEA	0	5,540	0	0
575 CAPITAL LEASES/INSTALLMEN	4,697	0	5,540	5,540
592 INTERFUND COMMUNICATIONS	2,683	4,720	4,635	4,500
Dpt 0031 TREASURER	431,412	510,079	473,379	570,456
Dpt 0032 UPPER DISTRICT COURT				
510 SALARIES AND WAGES	321,845	358,156	357,156	350,482
520 PERSONNEL BENEFITS	99,530	106,037	106,037	106,764
531 OFFICE AND OPERATING SUPP	5,206	6,250	6,250	6,050
535 SMALL TOOLS/MINOR EQUIPME	6,769	0	5,400	0
541 PROFESSIONAL SERVICES	92,404	73,360	123,360	88,110
542 COMMUNICATIONS	15,710	13,000	13,000	13,000
543 TRAVEL	670	1,800	1,550	0
544 ADVERTISING	0	110	0	100
545 OPERATING RENTAL/LEASES	89,870	97,180	97,180	103,200
546 INSURANCE AND BONDS	822	1,169	1,169	919
547 UTILITIES	13,601	14,000	14,000	14,000
548 REPAIRS & MAINTENANCE	3,051	2,700	5,000	4,600
549 MISCELLANEOUS	5,464	7,000	7,000	7,200
553 TAXES & OPERATING ASSESSM	0	0	50	0
566 CAPITALIZED RENTALS & LEA	0	5,500	0	5,500
575 CAPITAL LEASES/INSTALLMEN	4,939	0	5,450	0
592 INTERFUND COMMUNICATIONS	156	250	250	200
Dpt 0032 UPPER DISTRICT COURT	660,037	686,512	742,852	700,125
Dpt 0033 PEST AND DISEASE CONTROL B				
520 PERSONNEL BENEFITS	7	0	0	0
541 PROFESSIONAL SERVICES	46,489	50,000	50,000	50,000
Dpt 0033 PEST AND DISEASE CONTROL B	46,495	50,000	50,000	50,000
Dpt 0034 CONFERENCE OF GOVERNMENTS				
510 SALARIES AND WAGES	0	450	450	0
520 PERSONNEL BENEFITS	0	85	85	0
592 INTERFUND COMMUNICATIONS	0	50	50	0
Dpt 0034 CONFERENCE OF GOVERNMENTS	0	585	585	0
Dpt 0035 FLOOD CONTROL				
598 INTERFUND REPAIR/MAINTENA	0	25,000	25,000	25,000
Dpt 0035 FLOOD CONTROL	0	25,000	25,000	25,000

**KITTITAS COUNTY
GENERAL FUND**

EXPENSES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0036 LIBRARY ADVISORY BOARD				
531 OFFICE AND OPERATING SUPP	4,892	0	0	0
549 MISCELLANEOUS	445	0	0	0
552 INTERGOVT PMTS FED/STATE/	129,100	129,000	129,000	126,500
Dpt 0036 LIBRARY ADVISORY BOARD	134,437	129,000	129,000	126,500
Dpt 0037 EMERGENCY MANAGEMENT SERVI				
510 SALARIES AND WAGES	59,197	59,805	64,000	67,879
520 PERSONNEL BENEFITS	19,849	16,655	20,675	22,674
531 OFFICE AND OPERATING SUPP	1,007	2,800	1,300	1,300
532 FUEL	2,920	3,000	3,000	2,500
535 SMALL TOOLS/MINOR EQUIPME	33,134	0	0	0
542 COMMUNICATIONS	2,156	1,540	1,540	3,260
543 TRAVEL	0	2,000	2,000	0
548 REPAIRS & MAINTENANCE	3,547	2,000	2,000	1,750
549 MISCELLANEOUS	0	3,000	1,000	1,250
551 INTERGOVT PROFESSIONAL SE	10,867	0	0	0
562 BUILDING/STRUCTURES	77,406	0	162,932	0
564 EQUIPMENT	17,419	0	12,500	0
592 INTERFUND COMMUNICATIONS	0	1,000	1,000	500
Dpt 0037 EMERGENCY MANAGEMENT SERVI	227,502	91,800	271,947	101,113
Dpt 0038 HUMAN RESOURCES				
510 SALARIES AND WAGES	164,016	166,039	166,039	167,164
520 PERSONNEL BENEFITS	52,617	56,339	56,339	57,120
531 OFFICE AND OPERATING SUPP	1,864	2,750	2,000	2,146
535 SMALL TOOLS/MINOR EQUIPME	2,072	0	0	0
541 PROFESSIONAL SERVICES	47,262	53,100	103,100	45,100
542 COMMUNICATIONS	665	930	930	930
543 TRAVEL	609	1,840	1,340	0
544 ADVERTISING	1,257	2,300	1,445	300
548 REPAIRS & MAINTENANCE	697	618	618	618
549 MISCELLANEOUS	9,518	11,935	21,800	25,060
592 INTERFUND COMMUNICATIONS	408	580	580	580
593 INTERFUND SUPPLIES	19	100	0	0
Dpt 0038 HUMAN RESOURCES	281,005	296,531	354,191	299,018
Dpt 0040 CRIMINAL JUSTICE/LAW JUSTI				
541 PROFESSIONAL SERVICES	13,091	0	45,000	26,000
552 INTERGOVT PMTS FED/STATE/	18,634	0	0	0
555 INTERFUND SUBSIDIES	0	0	250,000	0
Dpt 0040 CRIMINAL JUSTICE/LAW JUSTI	31,725	0	295,000	26,000
Dpt 0043 DECLARATION OF EMERGENCY				
510 SALARIES AND WAGES	0	0	48,775	0
531 OFFICE AND OPERATING SUPP	0	0	15	0
Dpt 0043 DECLARATION OF EMERGENCY	0	0	48,790	0
Dpt 0044 POST EMPLOYMENT BENEFITS				
520 PERSONNEL BENEFITS	47,314	73,000	73,000	55,000
529 DISABILITY INSURANCE	20,272	65,000	65,000	57,000
Dpt 0044 POST EMPLOYMENT BENEFITS	67,586	138,000	138,000	112,000
Dpt 0045 HISTORICAL DOCUMENT PROGRA				
510 SALARIES AND WAGES	0	0	0	8,580
520 PERSONNEL BENEFITS	0	0	0	789
541 PROFESSIONAL SERVICES	18,493	32,000	32,000	18,631
Dpt 0045 HISTORICAL DOCUMENT PROGRA	18,493	32,000	32,000	28,000

**KITTITAS COUNTY
GENERAL FUND**

EXPENSES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Dpt 0060 COMPUTER EQUIPMENT REPLACE				
535 SMALL TOOLS/MINOR EQUIPME	101,191	0	-49,000	50,200
564 EQUIPMENT	0	106,000	106,000	0
Dpt 0060 COMPUTER EQUIPMENT REPLACE	101,191	106,000	57,000	50,200
Dpt 0109 COUNTY FAIR				
510 SALARIES AND WAGES	295,801	291,841	291,841	289,888
520 PERSONNEL BENEFITS	78,605	86,818	85,318	88,915
531 OFFICE AND OPERATING SUPP	138,753	122,977	122,977	115,250
532 FUEL	11,483	14,000	14,000	7,000
534 ITEMS PURCHASE INVENTORY/	4,342	4,000	4,000	4,000
535 SMALL TOOLS/MINOR EQUIPME	21,552	9,800	9,800	17,500
541 PROFESSIONAL SERVICES	127,361	98,900	115,972	113,300
542 COMMUNICATIONS	4,782	5,950	5,950	5,450
543 TRAVEL	5,585	4,750	4,750	0
544 ADVERTISING	28,859	25,700	32,700	19,000
545 OPERATING RENTAL/LEASES	37,502	42,200	42,200	34,200
546 INSURANCE AND BONDS	19,237	31,000	31,000	32,500
547 UTILITIES	110,732	105,000	103,300	99,700
548 REPAIRS & MAINTENANCE	74,246	34,000	27,250	31,275
549 MISCELLANEOUS	9,210	8,700	8,700	8,200
551 INTERGOVT PROFESSIONAL SE	108	50	50	50
553 TAXES & OPERATING ASSESSM	4,938	0	0	0
562 BUILDING/STRUCTURES	586,925	0	0	0
563 OTHER IMPROVEMENTS	67,277	0	0	0
564 EQUIPMENT	43,021	2,000	782	1,080
575 CAPITAL LEASES/INSTALLMEN	2,551	0	0	2,725
591 INTERFUND PROFESSIONAL SE		1,000	1,000	1,000
592 INTERFUND COMMUNICATIONS	208	500	500	500
Dpt 0109 COUNTY FAIR	1,673,078	889,186	902,090	871,533
Fnd 001 GENERAL FUND	20,582,114	24,012,044	27,330,741	22,505,629

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Smithson Road during January 2009 flood

Special Revenue Funds

KITTTAS COUNTY SPECIAL REVENUE FUNDS

The special revenue funds are set up to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Some special revenue funds include; Airport, County Road, Public Health, Noxious Weed, and Community Services. Each of these funds is self-supporting and must have a balanced budget. The spreadsheet below shows each fund total for 2009 and 2010 and the percentage of increase/decrease.

	2009 AMENDED BUDGET	2010 ADOPTED BUDGET	% OF Change
AIRPORT	1,051,317	1,089,217	3.48%
CURRENT EXP VEHICLE REPLACE	748,500	500,000	-49.70%
SHERIFF K-9 UNIT	100	200	50.00%
COMMUNITY SERVICES	1,104,599	1,100,000	-0.42%
COUNTY ROAD	21,450,049	18,600,585	-15.32%
PUBLIC FACILITIES	2,106,000	2,865,725	26.51%
EIS TRUST	200,000	200,000	0.00%
LOW INCOME HOUSING	495,000	500,000	1.00%
RECREATION	52,800	29,100	-81.44%
HOMELESSNESS HOUSING ASSIST	313,000	500,000	37.40%
TRIAL COURT IMPROVEMENTS	110,500	150,000	26.33%
PUBLIC HEALTH	1,752,182	1,613,391	-8.60%
VETERANS ASSISTANCE	75,000	75,000	0.00%
"911" PHONE SYSTEM	900,000	900,000	0.00%
3/10TH CRIMINAL JUSTICE TAX	1,500,000	1,666,876	10.01%
TREASURER ULID/RID RESERVE	45,580	45,580	0.00%
NOXIOUS WEED CONTROL	275,000	300,000	8.33%
AUDITOR CENT DOC PRESERVATI	422,000	300,000	-40.67%
MISDEMEANANT PROBATION	797,000	710,279	-12.21%
PROSECUTOR VICTIM/WITNESS	217,000	200,000	-8.50%
DRUG ENFORCEMENT RESERVE	150,000	150,000	0.00%
PUBLIC DEFENSE	50,000	50,000	0.00%
STADIUM	111,000	200,000	44.50%

The items listed below are a brief explanation of some of the special revenue funds budgets.

AIRPORT – The Airport Manager was created in 2006 and reports to the Director of Public Works. Kittitas County Bowers Field includes approximately 1,234 acres of which approximately 300 acres is in the aeronautical area and the remaining 934 acres is in the industrial area. The Binding Site Plan was completed in 2007. Information from the plan will be used to establish future lease sites in the aeronautical and industrial areas of the airport. To accommodate the future growth at Kittitas County Bowers Field, we have

KITTITAS COUNTY SPECIAL REVENUE FUNDS

budgeted \$25,000.00 to develop a Utility Master Plan to extend utilities to the lots within the binding site plan. The budget also includes \$430,000.00 for the extension of the utilities funded from the Capital Facilities fund. The 2010 Airport budget is \$1,089,217.00

CURRENT EXPENSE VEHICLE REPLACEMENT – the 2009 budget includes the reimbursement to the General Fund for the purchase of new vehicles that are due to be replaced based on a replacement schedule. The 2010 budget is \$500,000.00

COMMUNITY SERVICES - Community Services receives property taxes in the amount of \$155,000.00. The property taxes are split equally between Mental Health and Developmental Disability programs. This fund is divided between 3 different sub-funds: Mental Health, Substance Abuse, and Developmental Disabilities. The funds collected for each program can only be used for that specific program. The 2010 budget is \$1,100,000.00.

COUNTY ROAD – County Road receives property taxes in the amount of \$3,630,000.00. We currently divert \$85,000.00 in property taxes to the General Fund for traffic safety. In 2010 the Board of County Commissioners elected to do a levy shift of \$1,000,000.00 from County Road to the General Fund. The above figures include the reduction.

Kittitas County Department of Public Works maintains the county roads in Kittitas County. The County's road system includes a total of 565 road miles. There currently are 497 miles of paved roads and 68 miles of gravel roads. The County Road Fund currently employs a total of 51.75 full time employees. We also employ seasonal help for summer road maintenance and project inspection as may be needed. The 2010 County Road budget is \$18,600,585.00, which includes \$3,880,000.00 for road maintenance and \$5,604,000.00 for road construction. The Annual Construction Program for 2010 adopted by the Board of County Commissioners Resolution 2009-135 and is shown on page 93 of this document.

PUBLIC FACILITIES – This fund is where we deposit the additional sales tax for distressed counties as per Resolution 98-45, effective July 1, 1998 as defined by RCW 82.14.370. In 2008, the Governor signed E2SSB 5557 allowing counties to increase the tax collected from .08% to .09% which is used for economic development. This tax rate increase will not increase the amount of tax collected from consumers, rather the tax rate increase will increase the amount credited against the states' sales tax. The county held a public hearing and adopted the increase, pursuant to Kittitas County Ordinance 2008-23. These funds can only be used for financing public facilities. The 2010 budget

KITTITAS COUNTY SPECIAL REVENUE FUNDS

includes projects that were awarded to other governmental entities in the amount of \$600,000.00, per the Board of County Commissioners Resolution 2009-94

- City of Cle Elum – Railroad Street/Central Business District Revitalization Infrastructure Project \$320,000
- City of Kittitas– Main Street Sidewalk project - \$83,450.00
- Ellensburg Development Group (EBDA) Admin/Operations \$50,000

In 2010, the Director of Public Works will again solicit eligible public facilities from various governmental agencies throughout Kittitas County. The Council of Governments will then review the eligible projects, rate and prioritize them. The list of recommended projects will be presented to the Board of County Commissioners for final approval/modification. Based on the priority array, eligible projects may then be designated to receive monies from the Public Facilities fund.

Since inception, the following projects have been granted to be funded with the Public Facilities monies:

- Kittitas County Fairground Grandstand Bond Payment - \$122,620 (annually)
- City of Cle Elum, Regional Wastewater - \$25,000
- City of Cle Elum, East End Water Main - \$119,500
- City of Cle Elum, East End Sewer - \$110,000
- City of Cle Elum, Intersection, Sidewalks - \$62,500
- City of Cle Elum, East End Sewer Project, Phase 1B- Lift Pump Station - \$150,000
- City of Cle Elum, Stafford Ave Sidewalk / Intersection Signal - \$25,000
- City of Cle Elum, Davis & Pine Street Improvements - \$145,000
- City of Ellensburg, Traffic Signal - \$70,000
- City of Ellensburg, West Ellensburg Park Expansion - \$150,000
- City of Kittitas, Water Distribution Project - \$50,620
- City of Kittitas, South Main Street Bridge Rehabilitation Project - \$94,405
- City of Kittitas, Caribou Creek Bridge Project - \$250,000
- City of Roslyn, Historic Cemetery Improvements - \$55,000
- City of Roslyn, RV Parking Improvements - \$34,200
- City of Roslyn, City Hall / Library Building Remodel - \$100,250
- Ellensburg Business Development Authority – Building Completion - \$20,000
- Ellensburg Business Dev. Authority, Phase 11 Business Park - \$150,000
- Ellensburg Development Group (EBDA) Admin/Operations - \$50,000
- Kittitas County Airport Water/Sewer Improvement Project - \$167,787
- Kittitas County Fairground Home Arts Building Parking Area - \$42,471
- Kittitas County Fairgrounds – Home Arts / 4-H Parking Area - \$68,905
- Kittitas County Fire District #2 Station Water / Sewer Line - \$55,000
- Kittitas County Road Fund, Bowers Field Industrial Park Access West Extn - \$280,619
- Kittitas Co Roads – Bowers Field Industrial Park Access East Ph 1- \$150,000
- Kittitas Co Roads – Bowers Field Industrial Park Access East Ph 2- \$180,000

Other previously approved projects, as noted in the budget, are pending completion by the various governmental agencies.

- City of Cle Elum, Railroad Street/Central Business District Revitalization Ph 2 - \$320,000

KITTITAS COUNTY SPECIAL REVENUE FUNDS

- City of Kittitas, Main Street Sidewalk Project - \$83,450
- Ellensburg Development Group (EBDA) Admin/Operations - \$50,000

EIS TRUST – This fund was reclassified in 2002 from a trust fund to a special revenue fund. These funds are from Contractors the county has contracts with to complete the Environmental impact statement (EIS), these funds are pass through. The 2010 budget is \$200,000.00.

LOW INCOME HOUSING (Affordable Housing) Effective June 13, 2002 the Washington State Legislature passed SHB 2060 for low-income housing projects. The Board of County Commissioners Resolution 2002-61 authorizes the collect these funds. The law states an additional recording fee of \$10.00 on certain documents recorded with the County Auditor will be collected. The county auditor keeps 5% of the funds collected and the balance is divided 60% for County low income housing projects and 40% is remitted to the State of Washington. The 2010 budget is \$500,000.00

The Kittitas County Homelessness & Affordable Housing Committee have established a grant process in 2009 allowing agencies to apply for these funds. We have authorized the following projects:

- Habitat for Humanity – House #9 \$100,000.00
- HopeSource – Senior Rent Assistance 2007-2008 \$86,155.28
- HopeSource – Senior Rent Assistance 2009 \$57,534.18
- HopeSource – Senior Rent Assistance 2010 \$61,500.00
- HopeSource – Polaris Project 2010 \$9,400.00

RECREATION – the Recreation budget is for the operation and maintenance of the County Park and boat ramp located at Vantage. The 2010 budget is \$29,100.00.

In the past years Recreation has funded various parks projects funded from the Capital Improvement fund –REET dollars. Those projects include:

➤ City of Ellensburg – West Ellensburg Park 2003	\$ 65,630.82
➤ City of Ellensburg – West Ellensburg Park 2004	\$288,054.74
➤ City of Ellensburg – West Ellensburg Park 2005	\$ 19,314.44
➤ City of Cle Elum – Youth Baseball Park 2005	\$ 25,984.38
➤ City of Ellensburg – West Ellensburg Park 2006	\$ 57,000.00
➤ City of Cle Elum – Youth Baseball Park 2006	\$ 11,732.61
➤ City of Cle Elum – Youth Skate Park 2006	\$ 64,635.52
➤ Ellensburg Morning Rotary – West Ellensburg Park 2006	\$ 57,900.00
➤ City of Roslyn – Runje Playfields 2008	\$ 54,873.32
➤ City of Cle Elum – Baseball Park 2008	\$ 2,283.01
➤ Town of South Cle Elum – Firemans Park Playground 2008	\$ 28,989.10
➤ City of Ellensburg –Rotary Club of Ellensburg 2008	\$ 34,660.00
➤ City of Ellensburg – Rotary Club of Ellensburg 2009	\$ 25,340.00

KITTITAS COUNTY SPECIAL REVENUE FUNDS

HOMELESSNESS HOUSING ASSISTANCE – the 59th Legislature, 2005 Regular Session, passed Engrossed Second Substitute House Bill 2163, effective August 1, 2005. This bill requires the funds collected to be placed in a fund to accomplish the goals of the county's homeless housing plan. The Board of County Commissioners established this fund by Resolution 2005-96. The bill states the county auditor will collect an additional surcharge of ten dollars to be distributed as follows: the county auditor shall retain two percent for collection of the fee, and of the remainder shall remit sixty percent to the county to be deposited into this fund that must be used by the county to accomplish the purpose of this act, six percent of which may be used by the county for administrative costs related to its homeless housing plan and the remainder for programs which directly accomplish the goals of the county's homeless housing plan. The auditor shall remit the remaining funds to the state treasurer for deposit in the state homeless housing account.

Effective July 22, 2008, the 60th Legislature passed Engrossed Second Substitute House Bill 1359. This bill states the county auditor shall charge an additional surcharge of eight dollars for each document recorded, which is in addition to any other charge allowed by law. The auditor shall remit ninety percent to the county to be deposited into a fund, six percent of which may be used by the county for administrative costs related to its homeless housing plan and the remainder for programs that directly accomplish the goals of the county's local homeless housing plan.

Effective July 27, 2009, the 61st Legislature passed House Bill 2331. This bill states there will be an additional \$30.00 surcharge charged to record documents during the 2009-2011 and 2011-2013 biennia. The distribution of these funds will be the same; the county auditor shall retain two percent for collection of the fee, and of the remainder shall remit sixty percent to the county to be deposited into this fund that must be used by the county to accomplish the purpose of this act, six percent of which may be used by the county for administrative costs related to its homeless housing plan and the remainder for programs which directly accomplish the goals of the county's homeless housing plan. The auditor shall remit the remaining funds to the state treasurer for deposit in the state homeless housing account.

The Kittitas County Homelessness & Affordable Housing Committee have established a grant process in 2009 allowing agencies to apply for these funds. We have authorized the following projects:

- Provident Horizon Group – funds for HEARTH project \$45,212.50
- HopeSource – Homeless Prevention and Rapid Re-Housing \$80,000
- HopeSource – Polaris Project 2010 \$77,400

KITTITAS COUNTY SPECIAL REVENUE FUNDS

➤ HopeSource – Polaris Project 2011-2024 \$32,100 each year

TRIAL COURT IMPROVEMENTS – the 59th Legislature, 2005 Regular Session, passed engrossed second Substitute House Bill 5454, effective July 24, 2005. Pursuant to Chapter 457 Washington Laws of 2005, filing fees for civil lawsuits in district and superior courts will be increased effective July 23, 2005 with the state's portion of the fee increase spent on district/municipal court judge's salaries, dependency defense, criminal indigent defense and civil legal services. Each jurisdiction receiving state payment for district/municipal court judge salaries shall create a Trial Court Improvement Account to be funded with an amount equal to 100 percent of the state's contribution to its district or municipal court judge salaries with the funds to be appropriated for various court-related purposes. The purpose of the fund shall be to fund improvements to superior and district court staffing, programs, facilities or services as appropriated from time to time by the Board of County Commissioners. The Board of County Commissioners established this fund by Resolution 2005-108. The 2010 budget is \$150,000.00.

PUBLIC HEALTH – The Public Health fund includes funding for a variety of programs. The programs include health services, environmental health, and vital records. The 2010 budget is \$1,613,391.00.

VETERAN'S ASSISTANCE –Veterans Assistance fund receives property taxes in the amount of \$75,000.00. This fund is intended to provide limited emergency assistance to eligible veterans and their dependents that are residents of Kittitas County, which is funded by Kittitas County property taxes.

911 PHONE SYSTEM – The telephone excise tax money that is collected by the phone companies is remitted to the county on a monthly basis. Once the county collects this excise tax it is remitted to KITTCOM, the emergency dispatch system. The 2010 budget is \$900,000.00

3/10 PUBLIC SAFETY TAX - The fund was created in 2008 by the adoption of the 3/10th sales tax. Currently funded by this tax are positions in the Sheriff's Office, Prosecutors Office, Juvenile Office and County Clerk. Please see the law & justice section starting on page 123 of this document. The 2010 budget is \$1,666,876.00

NOXIOUS WEED– this is the budget for the Noxious Weed Control Board. They administer Washington State Noxious Weed Law, RCW 17.10 and educate and create public awareness on noxious weeds. The 2010 budget is \$300,000.00

AUDITOR CENTENNIAL DOCUMENT PRESERVATION– These resources should be used for ongoing preservation of historical documents of all

KITTITAS COUNTY SPECIAL REVENUE FUNDS

county offices and departments. Historical documents include both old and contemporary documents. Many contemporary county documents have importance to history and are part of a chronological record of events in the development of a particular county and the state of Washington. The 2010 budget is \$300,000.00

MISDEMEANANT PROBATION – The mission of this budget is to make informed recommendations to the courts of Kittitas County supervising the orders of the courts regarding juvenile and criminal offenders while enhancing resources to intervene in criminal behavior in a positive manner sensitive to the needs of other agencies and the people we work with on behalf of our community. The 2010 budget is \$710,279.00

DRUG ENFORCEMENT – This fund was established in 1984 to collect funds from court fines used in drug enforcement activities carried on by law enforcement agencies in Kittitas County relating to the unlawful possession, manufacture and delivery of controlled substances and legend drugs. The 2010 budget is \$150,000.00.

STADIUM FUND (hotel motel funds) – This budget is \$200,000.00. Each year the Board of County Commissioners sends out grant requests for applicants to apply for these funds, which can only be used for tourist events on a reimbursement basis. Included in this fund are amounts to be transferred to the revenue bonds for the county fair.

On April 7, 2009, the Board of County Commissioners adopted Ordinance 2009-07; *Establishing a Lodging Tax Advisory Committee and Proposing an Additional 2% Lodging tax as Authorized under RCW 67.28.181.*

On May 19, 2009, the Board of County Commissioners adopted Ordinance 2009-10; *Imposing an Additional 2% Lodging Tax as authorized under 67.28.1481.*

DETAILED BUDGETS

The following pages are the revenues and expenses for each fund.

KITTITAS COUNTY SPECIAL REVENUE FUNDS

REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 101 AIRPORT				
301 BEGINNING FUND BALANCE		420,000	420,000	475,000
331 DIRECT FEDERAL GRANTS	32,386			
334 STATE GRANTS	852	5,000	5,000	
361 INTEREST EARNINGS	3,792	3,000	3,000	4,000
362 RENT, LEASES AND CONCESSIO	172,018	189,500	189,500	136,500
365 INTERNAL SERV FUND - MISC	3,717	3,717	3,717	3,717
369 OTHER MISCELLANEOUS REVENU	145	100	100	40,000
397 OPERATING TRANSFERS IN		430,000	430,000	430,000
Fnd 101 AIRPORT	212,910	1,051,317	1,051,317	1,089,217
Fnd 102 CURRENT EXP VEHICLE REPLACE				
301 BEGINNING FUND BALANCE		800,000	800,000	500,000
366 INTERFUND MISC REVENUES			51,500	
395 DISPOSITION OF FIXED ASSET	11,227			
Fnd 102 CURRENT EXP VEHICLE REPLACE	11,227	800,000	748,500	500,000
Fnd 104 SHERIFF K-9 UNIT				
301 BEGINNING FUND BALANCE		100	100	200
367 CONTRIBUTIONS/DONATION PRI	100			
Fnd 104 SHERIFF K-9 UNIT	100	100	100	200
Fnd 105 COMMUNITY SERVICES				
301 BEGINNING FUND BALANCE		38,758	38,758	34,159
311 GENERAL PROPERTY TAXES	122,148	155,000	155,000	155,000
312 TIMBER HARVEST TAXES	19	20	20	20
317 EXCISE TAXES	104	400	400	400
333 INDIRECT FEDERAL GRANTS	78,708	80,000	80,000	80,000
334 STATE GRANTS	856,023	814,006	814,006	814,006
336 STATE ENTITLEMENTS, IN-LIE	1,557	1,600	1,600	1,600
337 INTERLOCAL GRANTS, ETC.	11	15	15	15
338 INTERGOVERNMENTAL SERVICE	608	9,800	9,800	9,800
361 INTEREST EARNINGS	7,696			
397 OPERATING TRANSFERS IN	5,000	5,000	5,000	5,000
Fnd 105 COMMUNITY SERVICES	1,071,873	1,104,599	1,104,599	1,100,000
Fnd 106 COUNTY ROAD				
301 BEGINNING FUND BALANCE		7,715,000	7,715,000	8,578,000
311 GENERAL PROPERTY TAXES	4,016,377	4,125,000	4,630,000	3,630,000
312 TIMBER HARVEST TAXES	223	10,000	10,000	
317 EXCISE TAXES	4,100	17,000	17,000	15,000
322 NON-BUSINESS LICENSES & PE	56	200	200	100
332 FEDERAL ENTITLEMENTS, IN-L	392,950	200,000	200,000	250,000
333 INDIRECT FEDERAL GRANTS	1,588,725	2,559,000	2,559,000	897,150
334 STATE GRANTS	584,422	3,870,800	3,870,800	1,628,410
336 STATE ENTITLEMENTS, IN-LIE	1,881,106	1,755,199	1,755,199	1,826,675
338 INTERGOVERNMENTAL SERVICE	110,430	166,750	166,750	106,250
341 GENERAL GOVERNMENT	2,870	6,000	6,000	5,000

KITITAS COUNTY SPECIAL REVENUE FUNDS

REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
344 TRANSPORTATION	164	12,100	12,100	5,000
345 ECONOMIC ENVIRONMENT	28,545	20,000	20,000	8,000
349 OTHER INTERFUND CHARGES SE	16,984	18,000	18,000	400,000
361 INTEREST EARNINGS	276,282	137,000	137,000	137,000
366 INTERFUND MISC REVENUES	880			
367 CONTRIBUTIONS/DONATION PRI	6,000			782,000
369 OTHER MISCELLANEOUS REVENU	17,966	3,000	3,000	2,000
395 DISPOSITION OF FIXED ASSET	9,792			
397 OPERATING TRANSFERS IN	84,754	330,000	330,000	330,000
Fnd 106 COUNTY ROAD	9,022,623	20,945,049	21,450,049	18,600,585
Fnd 108 PUBLIC FACILITES				
301 BEGINNING FUND BALANCE		1,431,000	1,431,000	2,250,725
313 RETAIL SALES AND USE TAXES	695,346	660,000	660,000	600,000
361 INTEREST EARNINGS	38,080	15,000	15,000	15,000
Fnd 108 PUBLIC FACILITES	733,427	2,106,000	2,106,000	2,865,725
Fnd 110 EIS TRUST				
345 ECONOMIC ENVIRONMENT	137,826	200,000	200,000	200,000
361 INTEREST EARNINGS	472			
Fnd 110 EIS TRUST	138,297	200,000	200,000	200,000
Fnd 112 LOW INCOME HOUSING				
301 BEGINNING FUND BALANCE		431,200	431,200	440,000
341 GENERAL GOVERNMENT	62,016	56,800	56,800	57,000
361 INTEREST EARNINGS	10,510	7,000	7,000	3,000
Fnd 112 LOW INCOME HOUSING	72,526	495,000	495,000	500,000
Fnd 113 RECREATION				
301 BEGINNING FUND BALANCE		14,000	14,000	14,000
338 INTERGOVERNMENTAL SERVICE	9,483	5,000	5,000	7,500
361 INTEREST EARNINGS	384	300	300	100
397 OPERATING TRANSFERS IN	71,149	7,500	33,500	7,500
Fnd 113 RECREATION	81,017	26,800	52,800	29,100
Fnd 114 HOMELESSNESS HOUSING ASSIST				
301 BEGINNING FUND BALANCE		200,000	200,000	329,000
341 GENERAL GOVERNMENT	142,234	110,000	110,000	170,000
361 INTEREST EARNINGS	3,539	3,000	3,000	1,000
Fnd 114 HOMELESSNESS HOUSING ASSIST	145,773	313,000	313,000	500,000
Fnd 115 TRIAL COURT IMPROVEMENTS				
301 BEGINNING FUND BALANCE		59,000	59,000	49,700
336 STATE ENTITLEMENTS, IN-LIE	42,287	25,000	25,000	50,000
361 INTEREST EARNINGS	1,154	1,500	1,500	300
397 OPERATING TRANSFERS IN	42,287	25,000	25,000	50,000
Fnd 115 TRIAL COURT IMPROVEMENTS	85,728	110,500	110,500	150,000

KITTITAS COUNTY SPECIAL REVENUE FUNDS

REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 116 PUBLIC HEALTH				
301 BEGINNING FUND BALANCE		12,368	5,630	220,000
321 BUSINESS LICENSE AND PERMI	202,263	187,500	187,500	164,900
333 INDIRECT FEDERAL GRANTS	442,405	439,622	520,641	302,703
334 STATE GRANTS	339,931	345,213	359,713	431,983
336 STATE ENTITLEMENTS, IN-LIE	92,499	92,499	92,499	92,499
337 INTERLOCAL GRANTS, ETC.	2,800			2,500
338 INTERGOVERNMENTAL SERVICE	89,956	9,775	20,480	9,350
341 GENERAL GOVERNMENT	835	250	250	11,625
346 MENTAL AND PHYSICAL HEALTH	337,057	285,622	285,622	155,200
349 OTHER INTERFUND CHARGES SE	8,410	8,000	8,000	9,100
361 INTEREST EARNINGS	3,995	5,000	5,000	2,000
367 CONTRIBUTIONS/DONATION PRI	4,385	4,000	55,000	6,000
369 OTHER MISCELLANEOUS REVENU	5,095			
395 DISPOSITION OF FIXED ASSET	881			
397 OPERATING TRANSFERS IN	261,764	256,847	211,847	205,531
Fnd 116 PUBLIC HEALTH	1,792,274	1,646,696	1,752,182	1,613,391
Fnd 117 CONSTRUCTION PERFORMANCE BO				
361 INTEREST EARNINGS	1,277			
Fnd 117 CONSTRUCTION PERFORMANCE BO	1,277			
Fnd 118 VETERANS ASSISTANCE				
311 GENERAL PROPERTY TAXES	73,431	75,000	75,000	75,000
312 TIMBER HARVEST TAXES	3			
317 EXCISE TAXES	71			
337 INTERLOCAL GRANTS, ETC.	7			
Fnd 118 VETERANS ASSISTANCE	73,511	75,000	75,000	75,000
Fnd 119 "911" PHONE SYSTEM				
317 EXCISE TAXES	262,628	310,000	310,000	310,000
334 STATE GRANTS	254,027	590,000	590,000	590,000
Fnd 119 "911" PHONE SYSTEM	516,655	900,000	900,000	900,000
Fnd 120 3/10TH CRIMINAL JUSTICE TAX				
301 BEGINNING FUND BALANCE		300,000	300,000	665,876
313 RETAIL SALES AND USE TAXES	827,785	1,200,000	1,200,000	1,000,000
361 INTEREST EARNINGS	443			1,000
Fnd 120 3/10TH CRIMINAL JUSTICE TAX	828,228	1,500,000	1,500,000	1,666,876
Fnd 121 TREASURER ULID/RID RESERVE				
301 BEGINNING FUND BALANCE		43,500	43,500	45,580
361 INTEREST EARNINGS	1,317	1,500	1,500	
369 OTHER MISCELLANEOUS REVENU		580	580	
Fnd 121 TREASURER ULID/RID RESERVE	1,317	45,580	45,580	45,580

**KITTITAS COUNTY
SPECIAL REVENUE FUNDS**

REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 122 TREASURER'S M & O				
361 INTEREST EARNINGS	1,497			
369 OTHER MISCELLANEOUS REVENU	30,206			
Fnd 122 TREASURER'S M & O	31,703			
Fnd 123 NOXIOUS WEED CONTROL				
319 PENALTIES & INT. ON DEL. T	1,190			
338 INTERGOVERNMENTAL SERVICE	112,292	114,500	114,500	129,000
343 PHYSICAL ENVIRONMENT	8,377			
349 OTHER INTERFUND CHARGES SE	4,938			
361 INTEREST EARNINGS	444	500	500	1,000
368 SPECIAL ASSESSMENT PRINCIP	144,461	150,000	160,000	170,000
369 OTHER MISCELLANEOUS REVENU	6,977			
395 DISPOSITION OF FIXED ASSET	615			
Fnd 123 NOXIOUS WEED CONTROL	279,292	265,000	275,000	300,000
Fnd 125 AUDITOR CENT DOC PRESERVATI				
301 BEGINNING FUND BALANCE		303,000	303,000	213,000
336 STATE ENTITLEMENTS, IN-LIE	57,065	70,000	70,000	50,000
341 GENERAL GOVERNMENT	31,334	42,000	42,000	35,000
361 INTEREST EARNINGS	7,024	7,000	7,000	2,000
Fnd 125 AUDITOR CENT DOC PRESERVATI	95,423	422,000	422,000	300,000
Fnd 127 MISDEMEANANT PROBATION				
301 BEGINNING FUND BALANCE		300,000	300,000	124,679
342 SECURITY OF PERSONS & PROP	535,899	491,000	491,000	585,000
361 INTEREST EARNINGS	6,083	6,000	6,000	600
395 DISPOSITION OF FIXED ASSET	2,627			
Fnd 127 MISDEMEANANT PROBATION	544,609	797,000	797,000	710,279
Fnd 130 PROSECUTOR VICTIM/WITNESS				
301 BEGINNING FUND BALANCE		150,000	150,000	133,000
333 INDIRECT FEDERAL GRANTS	14,293			
334 STATE GRANTS	8,637	9,000	9,000	9,000
341 GENERAL GOVERNMENT	55,036	58,000	58,000	58,000
357 CRIMINAL COSTS	10			
361 INTEREST EARNINGS	2,974			
Fnd 130 PROSECUTOR VICTIM/WITNESS	80,929	217,000	217,000	200,000
Fnd 131 DRUG ENFORCEMENT RESERVE FU				
301 BEGINNING FUND BALANCE		110,000	110,000	123,000
351 SUPERIOR COURT-FELONY/MIS	22,471	25,000	25,000	25,000
356 CRIMINAL NON-TRAFFIC FINES	2,535			2,000
357 CRIMINAL COSTS	12,372	15,000	15,000	
Fnd 131 DRUG ENFORCEMENT RESERVE FU	37,378	150,000	150,000	150,000

**KITTITAS COUNTY
SPECIAL REVENUE FUNDS**

REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 133 DOMESTIC VIOLENCE				
345 ECONOMIC ENVIRONMENT	665			
351 SUPERIOR COURT-FELONY/MIS	138			
Fnd 133 DOMESTIC VIOLENCE	803			
Fnd 134 PUBLIC DEFENSE				
301 BEGINNING FUND BALANCE		49,000	49,000	
334 STATE GRANTS	44,049			
336 STATE ENTITLEMENTS, IN-LIE				50,000
361 INTEREST EARNINGS	1,496	1,000	1,000	
Fnd 134 PUBLIC DEFENSE	45,545	50,000	50,000	50,000
Fnd 140 STADIUM				
301 BEGINNING FUND BALANCE		30,200	30,200	100,000
313 RETAIL SALES AND USE TAXES	164,136	45,000	80,000	100,000
361 INTEREST EARNINGS	1,815	800	800	
Fnd 140 STADIUM	165,950	76,000	111,000	200,000

**KITTITAS COUNTY
SPECIAL REVENUE FUNDS**

EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 101 AIRPORT				
508 ENDING FUND BALANCE		446,017	446,017	427,917
510 SALARIES AND WAGES	42,823	46,850	46,850	55,000
520 PERSONNEL BENEFITS	24,008	24,980	24,980	29,850
531 OFFICE AND OPERATING SUPPL	2,769	9,650	9,650	9,450
541 PROFESSIONAL SERVICES	11,520	474,800	474,800	514,950
542 COMMUNICATIONS				
543 TRAVEL	893			
544 ADVERTISING	2,253			
546 INSURANCE AND BONDS	7,510			22,000
547 UTILITIES	4,105			
548 REPAIRS & MAINTENANCE	46,483			
549 MISCELLANEOUS	1,432	20,000	20,000	
551 INTERGOVT PROFESSIONAL SER		50	50	50
552 INTERGOVT PMTS FED/STATE/L	176			6,000
553 TAXES & OPERATING ASSESSME	7,103	10,100	10,100	9,000
564 EQUIPMENT	690			
580 DEBT SERVICE: INTEREST	880			
591 INTERFUND PROFESSIONAL SER				500
592 INTERFUND COMMUNICATIONS	104			
593 INTERFUND SUPPLIES	498			
595 INTERFUND RENTALS	8,817	8,770	8,770	14,500
599 INTERFUND SERVICES AND CHA	5,567	10,100	10,100	
Fnd 101 AIRPORT	167,631	1,051,317	1,051,317	1,089,217
Fnd 102 CURRENT EXP VEHICLE REPLACE				
508 ENDING FUND BALANCE		800,000	748,500	500,000
Fnd 102 CURRENT EXP VEHICLE REPLACE		800,000	748,500	500,000
Fnd 104 SHERIFF K-9 UNIT				
541 PROFESSIONAL SERVICES		100	100	200
Fnd 104 SHERIFF K-9 UNIT		100	100	200
Fnd 105 COMMUNITY SERVICES				
510 SALARIES AND WAGES	6,606	8,650	8,650	8,650
520 PERSONNEL BENEFITS	2,271	3,001	3,001	3,000
541 PROFESSIONAL SERVICES	1,124,136	1,085,000	1,085,000	1,084,150
542 COMMUNICATIONS	207	400	400	400
543 TRAVEL		1,000	1,000	
546 INSURANCE AND BONDS	2,808	2,700	2,700	
549 MISCELLANEOUS	1,312	2,200	2,200	2,200
592 INTERFUND COMMUNICATIONS	9	48	48	
599 INTERFUND SERVICES AND CHA	859	1,600	1,600	1,600
Fnd 105 COMMUNITY SERVICES	1,138,208	1,104,599	1,104,599	1,100,000

KITTITAS COUNTY SPECIAL REVENUE FUNDS

EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 106 COUNTY ROAD				
508 ENDING FUND BALANCE		6,551,249	6,551,249	6,409,985
510 SALARIES AND WAGES	1,762,272	2,128,500	2,128,500	1,938,500
520 PERSONNEL BENEFITS	603,974	1,068,500	1,068,500	975,000
531 OFFICE AND OPERATING SUPPL	1,226,686	1,957,500	1,957,500	933,700
532 FUEL	1,729			
535 SMALL TOOLS/MINOR EQUIPMEN	10,537			
541 PROFESSIONAL SERVICES	430,632	6,289,000	6,794,000	4,809,000
542 COMMUNICATIONS	7,648			
543 TRAVEL	5,276			
544 ADVERTISING	12,213			
545 OPERATING RENTAL/LEASES	27,534			
546 INSURANCE AND BONDS	67,998			
547 UTILITIES	5,173			
548 REPAIRS & MAINTENANCE	2,024,434			
549 MISCELLANEOUS	29,071	624,000	624,000	1,524,500
551 INTERGOVT PROFESSIONAL SER	16,536	99,000	99,000	99,000
552 INTERGOVT PMTS FED/STATE/L	5,297			
553 TAXES & OPERATING ASSESSME	158			
564 EQUIPMENT	3,107	75,500	75,500	249,400
591 INTERFUND PROFESSIONAL SER	3,090	2,151,800	2,151,800	1,661,500
592 INTERFUND COMMUNICATIONS	3,196			
593 INTERFUND SUPPLIES	143,893			
595 INTERFUND RENTALS	1,209,465			
597 OPERATING TRANSFER OUT	194,660			
598 INTERFUND REPAIR/MAINTENAN	14,486			
599 INTERFUND SERVICES AND CHA	229,097			
Fnd 106 COUNTY ROAD	8,038,165	20,945,049	21,450,049	18,600,585
Fnd 108 PUBLIC FACILITES				
508 ENDING FUND BALANCE		990,275	990,275	1,401,550
510 SALARIES AND WAGES		4,500	4,500	5,000
520 PERSONNEL BENEFITS		500	500	
548 REPAIRS & MAINTENANCE	258			
552 INTERGOVT PMTS FED/STATE/L	239,465	960,725	960,725	1,309,175
555 INTERFUND SUBSIDIES	146,673	150,000	150,000	150,000
593 INTERFUND SUPPLIES	6			
Fnd 108 PUBLIC FACILITES	386,402	2,106,000	2,106,000	2,865,725
Fnd 110 EIS TRUST				
541 PROFESSIONAL SERVICES	80,550	200,000	200,000	200,000
Fnd 110 EIS TRUST	80,550	200,000	200,000	200,000
Fnd 112 LOW INCOME HOUSING				
508 ENDING FUND BALANCE		345,000	345,000	200,000
541 PROFESSIONAL SERVICES	61,000	150,000	150,000	300,000
Fnd 112 LOW INCOME HOUSING	61,000	495,000	495,000	500,000

KITTITAS COUNTY SPECIAL REVENUE FUNDS

EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 113 RECREATION				
508 ENDING FUND BALANCE		6,000	6,000	6,150
510 SALARIES AND WAGES	1,768	1,700	1,700	2,200
520 PERSONNEL BENEFITS	993	900	900	1,100
531 OFFICE AND OPERATING SUPPL	1,423	700	700	925
546 INSURANCE AND BONDS	161			
547 UTILITIES	8,913	16,100	16,100	16,750
548 REPAIRS & MAINTENANCE	909			
549 MISCELLANEOUS		450	450	450
552 INTERGOVT PMTS FED/STATE/L	63,705	100	26,100	200
564 EQUIPMENT	345			
593 INTERFUND SUPPLIES	9			
595 INTERFUND RENTALS	1,067			250
598 INTERFUND REPAIR/MAINTENAN		600	600	750
599 INTERFUND SERVICES AND CHA	230	250	250	325
Fnd 113 RECREATION	79,523	26,800	52,800	29,100
Fnd 114 HOMELESSNESS HOUSING ASSIST				
508 ENDING FUND BALANCE		213,000	213,000	200,000
541 PROFESSIONAL SERVICES		100,000	100,000	300,000
Fnd 114 HOMELESSNESS HOUSING ASSIST		313,000	313,000	500,000
Fnd 115 TRIAL COURT IMPROVEMENTS				
535 SMALL TOOLS/MINOR EQUIPMEN	11,080			
541 PROFESSIONAL SERVICES	11,000	110,500	110,500	150,000
548 REPAIRS & MAINTENANCE	5,897			
564 EQUIPMENT	38,674			
Fnd 115 TRIAL COURT IMPROVEMENTS	66,651	110,500	110,500	150,000
Fnd 116 PUBLIC HEALTH				
508 ENDING FUND BALANCE				220,000
510 SALARIES AND WAGES	1,104,700	788,302	851,054	754,392
520 PERSONNEL BENEFITS	373,085	304,532	325,966	263,545
531 OFFICE AND OPERATING SUPPL	71,858	81,104	83,554	69,683
532 FUEL	12,378	11,200	10,200	6,000
534 ITEMS PURCHASE INVENTORY/R		575	575	10,050
535 SMALL TOOLS/MINOR EQUIPMEN	54,823	3,550	4,050	2,096
541 PROFESSIONAL SERVICES	50,300	96,930	86,930	24,750
542 COMMUNICATIONS	12,487	15,425	17,225	19,460
543 TRAVEL	8,476	12,450	11,750	9,500
544 ADVERTISING	5,875	10,900	10,900	15,320
545 OPERATING RENTAL/LEASES	6,391	2,800	2,800	7,050
546 INSURANCE AND BONDS	22,422	21,200	21,200	21,200
548 REPAIRS & MAINTENANCE	4,026	6,300	13,800	3,000
549 MISCELLANEOUS	20,317	21,520	31,770	29,195
553 TAXES & OPERATING ASSESSME	246			

KITTITAS COUNTY SPECIAL REVENUE FUNDS

EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
564 EQUIPMENT	104,184	78,000	88,000	
566 CAPITALIZED RENTALS & LEAS		4,500	4,500	
575 CAPITAL LEASES/INSTALLMENT	2,682			5,500
591 INTERFUND PROFESSIONAL SER	8,232	55,000	55,500	20,000
592 INTERFUND COMMUNICATIONS	4,188	4,350	4,350	4,100
593 INTERFUND SUPPLIES	359	950	950	
595 INTERFUND RENTALS	31,978	31,000	31,000	31,000
599 INTERFUND SERVICES AND CHA	136,188	96,108	96,108	97,550
Fnd 116 PUBLIC HEALTH	2,035,197	1,646,696	1,752,182	1,613,391
Fnd 118 VETERANS ASSISTANCE				
531 OFFICE AND OPERATING SUPPL	14,861	18,200	18,200	17,300
532 FUEL	18,176	20,200	20,200	19,000
541 PROFESSIONAL SERVICES	6,505	8,000	8,000	4,800
542 COMMUNICATIONS	448	500	500	700
544 ADVERTISING		70	70	
545 OPERATING RENTAL/LEASES	10,658	9,500	9,500	20,000
547 UTILITIES	10,659	15,000	15,000	12,000
549 MISCELLANEOUS		3,500	3,500	200
591 INTERFUND PROFESSIONAL SER		30	30	1,000
Fnd 118 VETERANS ASSISTANCE	61,307	75,000	75,000	75,000
Fnd 119 "911" PHONE SYSTEM				
552 INTERGOVT PMTS FED/STATE/L	263,975	900,000	900,000	900,000
Fnd 119 "911" PHONE SYSTEM	263,975	900,000	900,000	900,000
Fnd 120 3/10TH CRIMINAL JUSTICE TAX				
508 ENDING FUND BALANCE		300,706	300,706	732,007
510 SALARIES AND WAGES	114,079	552,752	552,752	543,734
520 PERSONNEL BENEFITS	52,540	206,833	206,889	212,515
531 OFFICE AND OPERATING SUPPL	4,483	9,522	9,722	10,150
532 FUEL	1,480		25,000	27,000
535 SMALL TOOLS/MINOR EQUIPMEN	35,128	31,150	30,950	16,950
541 PROFESSIONAL SERVICES	3,235	6,000	6,000	4,000
542 COMMUNICATIONS		7,050	7,050	10,900
543 TRAVEL		9,600	9,544	6,100
544 ADVERTISING		750	750	750
546 INSURANCE AND BONDS				4,900
548 REPAIRS & MAINTENANCE	384	13,300	13,300	8,300
549 MISCELLANEOUS	79	10,350	10,350	6,350
551 INTERGOVT PROFESSIONAL SER	10,797	10,000	10,000	12,000
564 EQUIPMENT	259,342	276,000	251,000	
592 INTERFUND COMMUNICATIONS		200	200	200
599 INTERFUND SERVICES AND CHA	14,830	65,787	65,787	71,020
Fnd 120 3/10TH CRIMINAL JUSTICE TAX	496,376	1,500,000	1,500,000	1,666,876
Fnd 121 TREASURER ULID/RID RESERVE				
551 INTERGOVT PROFESSIONAL SER	137	45,580	45,580	45,580
Fnd 121 TREASURER ULID/RID RESERVE	137	45,580	45,580	45,580

KITITAS COUNTY SPECIAL REVENUE FUNDS

EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 122 TREASURER'S M & O				
510 SALARIES AND WAGES	6,709			
520 PERSONNEL BENEFITS	2,726			
531 OFFICE AND OPERATING SUPPL	892			
541 PROFESSIONAL SERVICES	8,262			
544 ADVERTISING	2,248			
549 MISCELLANEOUS	5,395			
592 INTERFUND COMMUNICATIONS	1,442			
599 INTERFUND SERVICES AND CHA	794			
Fnd 122 TREASURER'S M & O	28,468			
Fnd 123 NOXIOUS WEED CONTROL				
510 SALARIES AND WAGES	131,378	136,000	146,000	161,500
520 PERSONNEL BENEFITS	45,004	48,750	48,750	52,000
531 OFFICE AND OPERATING SUPPL	11,366	10,750	10,750	12,750
532 FUEL	8,718	10,000	10,000	10,000
535 SMALL TOOLS/MINOR EQUIPMEN	3,751	3,500	3,500	7,500
541 PROFESSIONAL SERVICES	4,000	6,000	6,000	6,000
542 COMMUNICATIONS	3,601	3,500	3,500	3,750
543 TRAVEL	259	500	500	500
544 ADVERTISING	494	250	250	500
546 INSURANCE AND BONDS	5,689	6,000	6,000	6,750
548 REPAIRS & MAINTENANCE	9,054	6,500	6,500	7,000
549 MISCELLANEOUS	1,755	2,000	2,000	2,000
564 EQUIPMENT	5,519	8,500	8,500	5,000
592 INTERFUND COMMUNICATIONS	525	750	750	750
595 INTERFUND RENTALS	3,960	4,000	4,000	4,000
599 INTERFUND SERVICES AND CHA	17,079	18,000	18,000	20,000
Fnd 123 NOXIOUS WEED CONTROL	252,153	265,000	275,000	300,000
Fnd 125 AUDITOR CENT DOC PRESERVATI				
508 ENDING FUND BALANCE		159,615	159,615	
510 SALARIES AND WAGES	1,269	18,000	18,000	3,500
520 PERSONNEL BENEFITS	344	885	885	885
535 SMALL TOOLS/MINOR EQUIPMEN		10,000	10,000	10,000
541 PROFESSIONAL SERVICES	44,176	150,000	150,000	152,115
548 REPAIRS & MAINTENANCE		3,000	3,000	3,000
555 INTERFUND SUBSIDIES	4,917	30,000	30,000	
564 EQUIPMENT	9,461	50,000	50,000	30,000
591 INTERFUND PROFESSIONAL SER				100,000
599 INTERFUND SERVICES AND CHA	165	500	500	500
Fnd 125 AUDITOR CENT DOC PRESERVATI	60,332	422,000	422,000	300,000

**KITTITAS COUNTY
SPECIAL REVENUE FUNDS**

EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 127 MISDEMEANANT PROBATION				
510 SALARIES AND WAGES	410,849	444,505	444,505	445,554
520 PERSONNEL BENEFITS	155,465	231,090	231,090	172,975
531 OFFICE AND OPERATING SUPPL	3,003	4,150	4,150	2,150
532 FUEL	926	2,000	2,000	2,000
535 SMALL TOOLS/MINOR EQUIPMEN	8,840	11,300	11,300	1,000
541 PROFESSIONAL SERVICES	5,653	6,500	6,500	6,000
542 COMMUNICATIONS	1,459	4,500	4,500	3,300
543 TRAVEL	502	2,500	2,500	1,500
544 ADVERTISING	55	800	800	800
546 INSURANCE AND BONDS	6,861	5,000	5,000	8,000
548 REPAIRS & MAINTENANCE	772	12,000	12,000	3,000
549 MISCELLANEOUS	580	3,000	3,000	2,400
564 EQUIPMENT	10,387	3,055	3,055	
592 INTERFUND COMMUNICATIONS	1,473	2,600	2,600	2,600
595 INTERFUND RENTALS	8,114	14,000	14,000	9,000
599 INTERFUND SERVICES AND CHA	53,555	50,000	50,000	50,000
Fnd 127 MISDEMEANANT PROBATION	668,495	797,000	797,000	710,279
Fnd 130 PROSECUTOR VICTIM/WITNESS				
508 ENDING FUND BALANCE		118,600	118,600	101,600
510 SALARIES AND WAGES	52,460	55,000	55,000	55,000
520 PERSONNEL BENEFITS	19,438	20,350	20,350	20,350
531 OFFICE AND OPERATING SUPPL	572	1,500	1,500	1,500
535 SMALL TOOLS/MINOR EQUIPMEN	1,511	1,350	1,350	1,350
542 COMMUNICATIONS	144	450	450	450
543 TRAVEL	8,895	4,500	4,500	4,500
544 ADVERTISING	114			
545 OPERATING RENTAL/LEASES		800	800	800
548 REPAIRS & MAINTENANCE		500	500	500
549 MISCELLANEOUS	2,487	5,900	5,900	5,900
591 INTERFUND PROFESSIONAL SER		500	500	500
592 INTERFUND COMMUNICATIONS	105	550	550	550
599 INTERFUND SERVICES AND CHA	7,104	7,000	7,000	7,000
Fnd 130 PROSECUTOR VICTIM/WITNESS	92,830	217,000	217,000	200,000
Fnd 131 DRUG ENFORCEMENT RESERVE				
508 ENDING FUND BALANCE		62,100	62,100	62,100
510 SALARIES AND WAGES	27,058	28,000	28,000	28,000
520 PERSONNEL BENEFITS	9,724	9,900	9,900	9,900
541 PROFESSIONAL SERVICES	2,662	50,000	50,000	50,000
543 TRAVEL	1,111			
548 REPAIRS & MAINTENANCE	5,348			
553 TAXES & OPERATING ASSESME	3,068			
599 INTERFUND SERVICES AND CHA	3,234			
Fnd 131 DRUG ENFORCEMENT RESERVE	52,205	150,000	150,000	150,000

**KITTITAS COUNTY
SPECIAL REVENUE FUNDS**

EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 134 PUBLIC DEFENSE				
508 ENDING FUND BALANCE		50,000	50,000	21,600
541 PROFESSIONAL SERVICES	3,150			28,400
Fnd 134 PUBLIC DEFENSE	3,150	50,000	50,000	50,000
Fnd 140 STADIUM				
508 ENDING FUND BALANCE		9,300	9,300	
541 PROFESSIONAL SERVICES	36,777	50,000	85,000	99,900
544 ADVERTISING		200	200	100
555 INTERFUND SUBSIDIES	33,000	16,500	16,500	100,000
Fnd 140 STADIUM	69,777	76,000	111,000	200,000

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Gazebo at the Fairgrounds

Debt Service Funds

KITTITAS COUNTY DEBT SERVICE FUNDS

The debt service funds are set up for governmental long-term debt. Short term debt like capital leases are accounted for in the specific departmental budgets.

DEBT SERVICE FUNDS

Debt Service Funds are to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

Kittitas County has 2 active Debt Service Funds and 1 completed fund in 2009.

Fund 201 is the new debt the county approved for the Fair Grandstand Renovation. The debt was issued in May 2001 in the amount of \$1,750,000.00 with an annual principal payment of \$110,000.00; the interest is variable. This debt matures on December 2015. The outstanding principle balance as of December 31, 2009 is \$875,000.00

Fund 206 and fund 207 are for the CRID, County Road Improvement District, 96-1. This is for the bond payment for the construction in the Hyak Area. The annual bond payment is \$155,000.00 plus interest. This RID started in June 1997 and is schedule to mature on July 2012. We have had paying down the debt faster that scheduled and anticipate paying off this debt in 2010.

Fund 209 is the Fair Bond fund; this was issued 1991 for the construction of the buckaroo-shoots grandstands. The annual payment is \$25,187.00. This bond is schedule to mature on October 2031. The interest rate is 5.875%. The county has been accelerating the payments on this bond and this bond was paid off in 2009.

KITITAS COUNTY DEBT SERVICE FUNDS

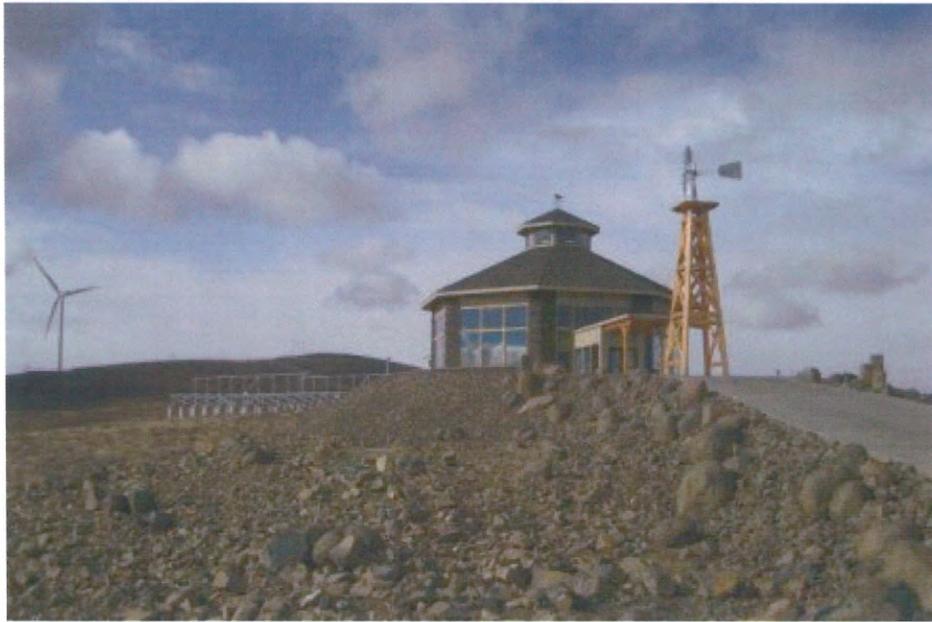
REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 201 2001 FAIR BOND				
361 INTEREST EARNINGS	588	100	100	200
367 CONTRIBUTIONS/DONATION PRI	125,000	25,000	25,000	75,000
397 OPERATING TRANSFERS IN	171,673	175,000	175,000	124,900
Fnd 201 2001 FAIR BOND	297,260	200,100	200,100	200,100
Fnd 205 COUNTY REFUND				
301 BEGINNING FUND BALANCE	-	100	100	100
Fnd 205 COUNTY REFUND	-	100	100	100
Fnd 206 CRID 961 BOND				
301 BEGINNING FUND BALANCE	-	25,000	25,000	26,000
319 PENALTIES & INT. ON DEL. T	41,574	-	-	8,500
361 INTEREST EARNINGS	598	1,000	1,000	500
368 SPECIAL ASSESSMENT PRINCIP	99,820	113,000	113,000	36,000
Fnd 206 CRID 961 BOND	141,991	139,000	139,000	71,000
Fnd 207 CRID GUARANTY FUND				
301 BEGINNING FUND BALANCE	-	130,200	130,200	129,300
361 INTEREST EARNINGS	5,268	2,000	2,000	1,000
Fnd 207 CRID GUARANTY FUND	5,268	132,200	132,200	130,300
Fnd 209 1991 FAIR BOND				
301 BEGINNING FUND BALANCE	-	70,000	70,000	-
361 INTEREST EARNINGS	647	500	500	-
367 CONTRIBUTIONS/DONATION PRI	25,067	25,067	25,067	-
397 OPERATING TRANSFERS IN	33,000	16,500	16,500	-
Fnd 209 1991 FAIR BOND	58,714	112,067	112,067	-

**KITTITAS COUNTY
DEBT SERVICE FUNDS
EXPENDITURES**

		2008	2009 ADOPTED	2009 AMENDED	2010 BUDGET
		ACTUAL	BUDGET	BUDGET	ADOPTED
Fnd 201	2001 FAIR BOND				
	508 ENDING FUND BALANCE	-	17,100	17,100	17,100
	579 DEBT SERVICE: PRINCIPLE	120,000	120,000	120,000	120,000
	580 DEBT SERVICE: INTEREST	53,345	63,000	63,000	63,000
Fnd 201	2001 FAIR BOND	173,345	200,100	200,100	200,100
Fnd 205	COUNTY REFUND				
	508 ENDING FUND BALANCE	-	100	100	100
Fnd 205	COUNTY REFUND	-	100	100	100
Fnd 206	CRID 96-1 BOND				
	508 ENDING FUND BALANCE		25,000	25,000	
	579 DEBT SERVICE: PRINCIPLE	115,000	100,000	100,000	65,000
	580 DEBT SERVICE: INTEREST	17,840	14,000	14,000	6,000
Fnd 206	CRID 96-1 BOND	132,840	139,000	139,000	71,000
Fnd 207	CRID GUARANTY FUND				
	508 ENDING FUND BALANCE	-	132,200	132,200	130,300
	598 INTERFUND REPAIR/MAINTENAN	84,754	-	-	-
Fnd 207	CRID GUARANTY FUND	84,754	132,200	132,200	130,300
Fnd 209	1991 FAIR BOND				
	508 ENDING FUND BALANCE	-	47,567	47,567	-
	579 DEBT SERVICE: PRINCIPLE	48,379	46,000	46,000	-
	580 DEBT SERVICE: INTEREST	7,518	15,000	15,000	-
	589 OTHER DEBT COSTS	-	3,500	3,500	-
Fnd 209	1991 FAIR BOND	55,897	112,067	112,067	-

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Wild Horse Wind Farm



Capital Project Funds

KITTITAS COUNTY CAPITAL PROJECT FUNDS

CAPITAL PROJECT FUNDS

Capital Project Funds are to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Kittitas County has 1 active Capital Project Funds which is the Capital Improvements fund, budget amount \$2,000,000.00, used for the collection of real estate excise tax.

During the 2010 budget process the Courthouse/Jail Facilities Expansion was not set up with a budget as the project had not proceeded. We will be amending the 2010 budget to include the current project "Jail Mechanical Repairs" which is currently out to bid and with the following time table.

Issue Request for Qualifications (RFQ) March 2, 2010
Deadline for Submittal of Responses to RFQ March 16, 2010
Date to Begin Project Management April 1, 2010
Completion of Project November 13, 2010

SEPARATE CAPITAL PROJECT BUDGET

Kittitas County does not have a formal Capital Project Budget. The capital expenses are budgeted in each departmental budget. Our policy is any item that is \$5,000.00 or more is to be capitalized and depreciated, if applicable. The total amount of capitalized equipment included in the 2010 departmental budgets is \$2,299,660.00. The detailed listing of authorized purchases is on page 79.

6 YEAR CAPITAL FACILITY PLAN

The Board of County Commissioners adopted Ordinance 2008-08, *Adoption of the Kittitas County 6-year Capital Facilities Plan for the Planning Period 2008-2013*. This plan is required by the Growth Management Act, RCW 36.70A. Due to changes in personnel this plan was not updated in 2009. The county is in the process of updating this plan for 2010. The ordinance is included on page 80.

KITTITAS COUNTY CAPITAL PROJECT FUNDS

PUBLIC WORKS 6 YEAR TRANSPORTATION PLAN & ANNUAL CONSTRUCTION PROGRAM

The 6 year transportation plan for the period 2010-2015 was adopted by the Board of County Commissioners per Resolution 2009-134. This plan is required by RCW 36.81.121.

The annual Construction program for 2010 was adopted by the Board of County Commissioners per Resolution 2009-135. This plan is required WAC 136.16

The Department of Public Works conducted two open house meetings on September 16th and 17th 2010, for public review and comments, prior to the adoption of both plans.

Both of these documents are included in this budget document and start on page 86.

KITTITAS COUNTY CAPITAL PROJECT FUNDS

REVENUES

		2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 301	COUNTY CAPITAL IMPROVEMENTS				
301	BEGINNING FUND BALANCE	-	450,000	450,000	1,700,000
317	EXCISE TAXES	705,629	300,000	300,000	300,000
Fnd 301	COUNTY CAPITAL IMPROVEMENTS	705,629	750,000	750,000	2,000,000
Fnd 302	CTHSE/JAIL FACILITIES EXPAN				
397	OPERATING TRANSFERS IN	-	-	250,000	-
Fnd 302	CTHSE/JAIL FACILITIES EXPAN	-	-	250,000	-
Fnd 309	RODEO GROUNDS CAPITAL IMPRO				
301	BEGINNING FUND BALANCE	-	50,000	50,000	-
361	INTEREST EARNINGS	2,277	-	-	-
Fnd 309	RODEO GROUNDS CAPITAL IMPRO	2,277	50,000	50,000	-

**KITTITAS COUNTY
CAPITAL PROJECT FUNDS
EXPENDITURES**

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 301 COUNTY CAPITAL IMPROVEMENTS				
508 ENDING FUND BALANCE	-	229,163	229,163	1,479,163
555 INTERFUND SUBSIDIES	763,021	520,837	520,837	520,837
Fnd 301 COUNTY CAPITAL IMPROVEMENTS	763,021	750,000	750,000	2,000,000
Fnd 302 CTHSE/JAIL FACILITIES EXPAN				
541 PROFESSIONAL SERVICES	-	-	250,000	-
Fnd 302 CTHSE/JAIL FACILITIES EXPAN	-	-	250,000	-
Fnd 309 RODEO GROUNDS CAPITAL IMPRO				
508 ENDING FUND BALANCE	-	50,000	50,000	-
555 INTERFUND SUBSIDIES	78,749	-	-	-
Fnd 309 RODEO GROUNDS CAPITAL IMPRO	78,749	50,000	50,000	-

KITITAS COUNTY CAPITALIZED EQUIPMENT

FUND/DEPARTMENT	2010 DEPT REQUEST	DESCRIPTION OF REQUEST
Fund 001 GENERAL FUND		
Dpt 0010 ASSESSOR	20,000	New Vehicle
Dpt 0017 INFORMATION SERVICES	43,500	Servers & Uninterruptible Power Supply
Dpt 0025 FACILITIES MAINTENANCE	5,000	Building Improvement - Permit Center
Dpt 0030 SHERIFF	334,000	New Vehicles
Dpt 0109 COUNTY FAIR	1,080	Upgrade to Existing BobCat
TOTAL GENERAL FUND	403,580	
Fund 106 COUNTY ROAD	249,400	<ul style="list-style-type: none"> De-Icer Storage Tank/ Upper County 8 ft Pickup mounted snow plow Trailer Mounted Vacuum Unit
Fund 123 NOXIOUS WEED CONTROL	5,000	New Vehicle
Fund 125 AUDITOR CENT DOC PRESERVATION	30,000	Document Management Software/Equipment
Fund 401 SOLID WASTE	601,280	<ul style="list-style-type: none"> Property Purchase 8 ft Pickup mounted snow plow Trommel screen
Fund 501 EQUIPMENT RENTAL & REVOLVIN	1,010,400	<ul style="list-style-type: none"> Anti-Ice Tank Fleet GPS Software 2 Pickup Trucks Backhoe Forklift 2 Graders
Report Final Totals	2,299,660	

**BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON**

ORDINANCE

NO. 2008- 08

**ADOPTION OF THE KITTITAS COUNTY 6 YEAR CAPITAL FACILITIES PLAN FOR
THE PLANNING PERIOD 2008-2013**

WHEREAS, Kittitas County opted into the Growth Management Act, RCW 36.70A voluntarily on December 27, 1990, through Resolution 90-138; and,

WHEREAS, Kittitas County adopted the Kittitas County Comprehensive Plan in August of 1996. The 6 year Capital Facilities Plan was adopted as part of the Comprehensive Plan; and,

WHEREAS, Kittitas County amended the Comprehensive Plan in 2001 to adopt the 6 year Capital Facilities Plan by reference; and,

WHEREAS, The Kittitas County Commissioners conducted a public hearing on February 5, 2008 to consider the 2008 Capital Facilities Plan which includes the planning period of 2008 through 2013; and,

WHEREAS, Due notice of the hearing had been given as required by law, and the necessary inquiry has been made into the public interest to be served by the proposed Capital Facilities Plan.

NOW THEREFORE BE IT HEREBY ORDAINED that the Board of County Commissioners of Kittitas County, Washington, hereby approves the 6 year Capital Facilities Plan for the planning period 2008 through 2013 as attached hereto.

ADOPTED this 19th day of February 2008 at Ellensburg, Washington.

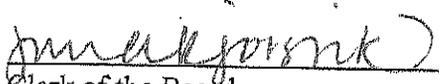
BOARD OF COUNTY COMMISSIONERS
KITITAS COUNTY, WASHINGTON


Mark McClain, Chairman


Alan Crankovich, Vice-Chairman


David B. Bowen, Commissioner




Clerk of the Board

APPROVED AS TO FORM:

Gregory L. Zempel,
County Prosecuting Attorney
WSBA #19125

Kittitas County

Capital Facilities Plan 2008-2013

Revised 2/15/08

1. **County Firing Range:** Project will provide a safe location to allow local Law Enforcement to qualify with various firearms as required. Current location is privately owned, inadequate and may eventually become unavailable.
2. **Health Department:** The Health Department is proposing a new facility to accommodate an ever increasing case load, mandates for increased client privacy and an increasing threat from man made and natural disasters that would need Health Department response. Analysis of the specific needs, location and size of the facility continue to be under consideration. This analysis would include the other users and partners contained within the existing Morris Sorenson building as well as those who may be operating off site of current Health Department offices but would benefit from a consolidated location.
3. **Kittitas County Fairgrounds/Kittitas Valley Event Center:** In 1997 Landerman-Moore Associates, Anacortes, Washington submitted to the Board of County Commissioners the *Kittitas County Fairgrounds Complex Master Plan*. The purpose and objectives of plan was to "identify current needs and determine the role and potential of the Fairgrounds related to economic performance and social benefits."

The plan evaluated conditions (as of 1997) of the sited, facilities, and land use. The report also assessed program uses, demographics, transportation, parking, and other infrastructure and issues related to economic performance. The plan included program development opportunities, a conceptual physical improvement plan and an implantation plan.

In 2007 the Fair Program Directed requested the following improvements, which furthered the implementation of the *Complex Master Plan (A)*. Significant attention was given to improving overall physical plant presentation standards, infrastructure upgrades, and improved facility amenities that netted positive feedback from facility users. Plant improvements included:

1. Electrical power to each barn complete, adding outlets and light fixtures. Extend 200 amps from buildings to RV hookups adjacent to barns. Increased lighting for improved safety throughout south interior side of facility Pavilion
2. Paint
 - a. Interior of meeting rooms

3. Demolition of houses located at the corner of Maple and 8th Street (known as Hages property).

4. Phase 1 completed, which included Umtaneum & Teanaway Halls, Manastash Room, Heritage Center, Naneum & Taneum Rooms, Western Village, 8th Street Ticket Office, and other misc doors should be included in Phase II. Construction of gate to be completed spring 2008. Installation of permanent awnings over grandstand entrances into meeting rooms (to be completed fall 2007).

5. Sprinkler system throughout south interior side of facility and RV area behind 8th Avenue Ticket Office.

6. Mesh guards in all horse stalls.

The 2008 Six Year Capital Expense Plan includes recommendations for continuing upgrades, renovation, and repairs to the facility. The Director works in cooperation with the Fair and Rodeo Boards to facilitate recommendations for additional improvements approved by the County Board of Commissioners.

4. **Kittitas County Public Works:**

Airport

The Kittitas County Airport currently owns a "nested" T-Hangar that houses 12 aircraft. Due to the growth that Kittitas County is experiencing there has been an influx of request for hangar space in the last 5 years. Public Works maintains a list of citizens interested in either renting a county owned T-Hangar or building a private hangar on county property. This list contains approximately 16 requests for a county owned T-Hangar and 9 requests to lease county property to build private hangars.

Public Works is proposing the construction of a 10,560 Sq Ft. nested T-Hangar, dimensions 35' X 300', that will house 5-6 smaller aircraft, and 2 larger aircraft in 2008.

Commercial and Industrial uses at the Airport continue to be a viable option and will require building additional infrastructure and the County should consider building a complex to encourage further commercial and industrial growth in the Airport Master Complex.

County Shop and Public Works Offices:

Presently the lower county shop is housed in a location that is in need of significant upgrades for safety and space needs. It is also located in the northwest corner of the City of Ellensburg that is experiencing increased growth in the surrounding area. Access by road crews is becoming increasingly difficult due to

residential densities and the bordering school zones. The upper county shop is also located in a residential area of Cle Elum and is also facing increased pressure from new home growth and increasing concerns with ingress and egress. The upper county shop also has concerns with space and safety issues. The Public Works business and engineering office is presently housed separate from the shops in a facility causing a disjunction between road crew, maintenance, and admin. This project would relocate one or both shops along with administrative staff to a more secure facility with modern shop and office facilities and good ingress and egress to the county road system.

5. **Law and Justice:**

Courtroom Complex - Develop new facility on existing County Owned property to accommodate the increasing needs and demands on the justice system. Estimated cost \$4,000,000.00 funded through existing bonding capacity.

Law and Justice Center: In the 1980's the Kittitas County Corrections Center was built to house an inmate population of 45. The average population since that time has ranged from 87 to 128 inmates. As a result of this increase the demands on the existing food preparation and storage facilities for the Corrections Center has exceeded safety and health department operations standards. To alleviate and secure a more cost affective means of producing 300 meals a day in a healthy and efficient manner it has become necessary to expand and remodel the food preparation and storage areas. To make the changes necessary and at the least expensive way possible we need to relocate the Classification Officers office to the second floor adjacent to the second floor officers work area

Jail and Inmate Housing - In 1980 the Kittitas County Jail was built to house an inmate population of 45. Average population since that time has ranged from 87 to 128 inmates. As a result of this increase in demand for inmate beds over the design capacity other functional areas, including classrooms, recreation areas, meeting rooms and staff areas, have been lost due to conversion to inmate areas. The Board of County Commissioners is continuing to consider a variety of alternatives to relieve impact of the large inmate population including but not limited to new facilities and transfer of inmates to other jurisdictions.

6. **Recreational Facilities** - Kittitas County has historically assisted in the development of a variety of recreational facilities in cooperation with cities and communities. Facilities including but not limited to athletic fields, walking and biking trails, playgrounds and parks are considered within this broad category.
7. **Agricultural Service Center** - Develop a complex to serve as a "one stop" resource center for agricultural needs in Kittitas County. In addition to serving the traditional agricultural community the facility would be inclusive to a developing non traditional agricultural community including smaller farm parcels

and products. Estimated Cost \$1,200,000.00. Potential partial funding through USDA grant.

8. **Kittitas County Courthouse** – Improvements to the existing Kittitas County Courthouse Building to improve energy efficiency and compatibility with the historic nature of the Downtown Business Core of the City of Ellensburg. Project provides for upgrades in appearance and functionality of the exterior of the building. Project would increase the R-value of the exterior walls, replace existing single pane windows, overlay existing exterior with brick and other functional improvements.

9. **Administrative Building**— Kittitas County requires an additional 20-30,000 square feet of administrative office space. Kittitas County is presently evaluating many options to elevate the present space needs, including the use of the courtyard area of the existing courthouse facility and an administrative building north and west of the existing courthouse facility.

PROGRAM REPORT

BACKGROUND:

Public Works has prepared a Six Year Transportation Improvement Plan for 2010-2015 and an Annual Construction Program for 2010. Open houses took place on 9/16/09 in Cle Elum and on 9/17/09 in Ellensburg to receive input and comments from the public, see attached Open House comments. A comparison of the 2009 program with the current 2010 program is also attached.

FUNDING:

The County must update and approve a Six-year Transportation Plan each year prior to approving the next year's budget. The Six Year Transportation Improvement Plan funding is based upon the assumption that there will not be any major increases or decreases in federal, state and local funding. The major funding sources and expected revenue amounts are as follows:

1. County Arterial Preservation funding of approximately \$385,000 per year is used for placing structural asphalt surfaces and chip sealing county roads. There is currently over \$1,336,000 banked for overlay and chip seal projects.
2. The Rural Arterial Transportation Account (RATA) is the primary funding source for reconstructing main roads. The county is eligible to receive approximately \$1.9 million each biennium for projects that compete successfully with other Eastern Washington Counties. The Nelson Siding Road reconstruction project received \$1.3 million in the 2005-2007 biennium, \$1.2 million in the 2007-2009 biennium, and \$553,500 in the 2009-2011 biennium. The Westside Road reconstruction project (MP 1.98-5.81) received \$700,000 in the 2007-2009 biennium and \$846,500 in the 2009-2011 biennium.
3. Assume no major shift in the local road levy or the gas tax allocation. Public Works receives approximately \$4.6 million in property taxes and \$1.9 million in gas taxes which pay for administration and maintenance expenses and is considered local funding in the Six-year Transportation Plan.
4. Federal BRAC funding is used for Structurally Deficient bridges. There are no county bridges eligible for this funding at this time.

STRATEGY FOR SIX-YEAR PLAN

1. Widen shoulders on roads that lack sufficient shoulders for safe travel in accordance with the current road standards.
2. Fund or seek funding for major improvements to improve transportation corridors including:
 - Nelson Siding Road
 - Kittitas Highway Reconstruction
 - Industrial Park Street Improvements
 - Bowers Road Extension East
 - Teanaway Road and NF Teanaway Road
 - Fairview Road
 - Westside Road
 - No. 6 Road
 - Lambert Road Extension
3. Rehabilitate or replace structurally deficient bridges. Bridges over 20 feet long receive federal funding and bridges less than 20 feet must be funded from local dollars.
4. Dust Control and Soil Stabilization.
5. Overlay or seal coat roads to provide additional strength and life to the roads.
6. Enhancing county safety by placing guardrails and improving intersections at hazardous locations.

**Comparison of 2009-2014 and 2010-2015
6-Year Transportation Improvement Plans**

Item #	Project Name	2009 Status	Work Proposed 2010-2015 TIP
1	Nelson Siding Road MP 0.00 – MP 4.36	New engineering consultant hired and design continued in 2009.	Complete design and start construction in 2010.
2	Kittitas Hwy Reconstruction E-Burg CL to Kittitas CL	Partial funds awarded in 2007, 2008, and 2009. Continue to seek funds to complete project.	Once complete funding is awarded, design in 2010, construct in 2012. Preliminary indicates funding will be awarded in 2010.
3	Industrial Park Street Improvements	Additional partial funds awarded in 2008 to completely fund design.	Design in 2010. If funding awarded, construct in 2011.
4	Bowers Road Extension East	Funding grants submitted in 2008.	No funding awarded, local funds used to design in 2010.
5	Teaway Road and NF Teaway Road	Seeking funds.	Preliminary indicates funding will be awarded in 2010. Design in 2013, construct in 2014.
6	Fairview Road	Seeking funds jointly with the Fisheries Enhancement Group	Design in 2011 and continue to seek funding to construct in 2012.
7	Westside Road	Partial funding awarded in 2007-2009 and 2009-2011 bienniums, additional funds expected in 2011-2013 biennium	Design in 2013, construct in 2014.
8	No. 6 Road	RAP funding grant submitted in 2008 – selected for final prospectus submission	Not funded with RAP. Delay design and construction until 2015.
9	Winston Bridge and Public road alignment	Suncadia started environmental permitting process and requested a time schedule extension of 2 years	Suncadia will continue engineering design and environmental permitting, and propose construction in 2012.
10	Lambert Road Extension	Identified as a potential new corridor in the County's 20-Year Transportation Plan	Seek funds to build this new corridor.
11-16	Safety Enhancements	Designed guardrail projects in 2009.	Continue upgrading and installing guardrail at various locations and intersection safety improvements at various locations.
17-19	Shoulder Widening	Completed Cove Road guardrail and Mohar Road shoulder widening.	Complete Cle Elum Airport Road in 2011. Complete Tjossem Road in 2012.
20-22	Arterial Asphalt Overlay/Widening	Completed Pfenning Road.	Design Anderson Road in 2010, construct in 2011. Design Old Hwy Ten in 2011, construct in 2012.
23	Dust Control and Soil Stabilization	New program for 2010.	Preventative treatment of existing roads.
24	All-Hazards Plan	Seeking grant funding.	Prepare plan in 2010.
25	Pathways & Bicycle Routes	First phase of McCabe Park completed.	Use path funds as local match when seeking grant funding for path projects or to design and construct needed pathways.
27-35	Bridges	Charlton Road and WF Teaway Road bridges completed.	BRAC funded bridge projects completed. Repair of multiple structurally deficient bridges.

ANTICIPATED REVENUE² for TRANSPORTATION IMPROVEMENTS

Source	2010	2011	2012	2013	2014	2015
Local: Property Tax	\$4,630	\$4,630	\$4,630	\$4,630	\$4,630	\$4,630
Local: Motor Vehicle Fuel Tax ¹	\$1,923	\$1,923	\$1,923	\$1,923	\$1,923	\$1,923
Local: MVET (Bikes & Trails)	\$73	\$10	\$10	\$10	\$10	\$10
State: RAP	\$63	\$2541	\$0	\$450	\$4150	\$1350
State: CAPP (Gas Tax)	\$385	\$385	\$385	\$385	\$385	\$385
State: TIB	\$0	\$0	\$0	\$0	\$0	\$0
Federal: FEMA	\$150	\$0	\$0	\$0	\$0	\$0
Federal: STP	\$1,048	\$240	\$240	\$240	\$240	\$240
Federal: Approps	\$2,333	\$0	\$0	\$0	\$0	\$0
Federal: BRAC	\$0	\$0	\$0	\$0	\$0	\$0
SUMMARY:						
Local Funds	\$6,626	\$6,563	\$6,563	\$6,563	\$6,563	\$6,563
State Funds	\$448	\$2,926	\$385	\$835	\$4,535	\$1,735
Federal Funds	\$3531	\$240	\$240	\$240	\$240	\$240
Total Revenues	\$10,605	\$9,729	\$7,188	\$7,638	\$11,338	\$8,538

¹ In September 2009, WSDOT released updated revenue forecasts for motor vehicle fuel tax. These revised forecasts indicate a reduction of motor vehicle fuel taxes for Kittitas County that is \$22,000 less than that was expected earlier in the year.

² Amounts are in thousands of dollars.

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2009-134

TO ADOPT A SIX-YEAR TRANSPORTATION IMPROVEMENT PLAN FOR THE
YEARS 2010-2015

WHEREAS: In accordance with R.C.W. 36.81.121, the County Engineer has prepared a Six-Year Transportation Improvement Plan for the ensuing six year period; and

WHEREAS: The Board of County Commissioners has reviewed and updated the priority program and current bridge inspection findings; and

WHEREAS: A public hearing was conducted on October 6, 2009, at 2:00 p.m., in the Commissioners' Auditorium concerning adoption of the said Improvement Plan.

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners, after due consideration, does hereby adopt the said Six-Year Transportation Improvement Plan, hereto attached, as now submitted by the Kittitas County Director of Public Works / County Engineer.

DATED this 6th day of October, 2009 at Ellensburg, Washington.



ATTEST:

Catherine Dura
Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

[Signature]
Alan Crankovich, Chair

[Signature]
Paul Jewell, Vice-Chair

[Signature]
Mark McClain, Commissioner

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2009-135

TO ADOPT AN ANNUAL ROAD CONSTRUCTION PROGRAM FOR 2010

WHEREAS: The Department of Public Works has submitted a proposed 2010 Annual Road Construction Program for consideration and study; and

WHEREAS: The Board of County Commissioners has carefully considered said proposed program; and

WHEREAS: A public hearing was conducted on October 6, 2009 at 2:00 p.m., in the Commissioners' Auditorium.

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners, after due consideration, does hereby adopt the proposed Annual Road Construction Program for 2010, hereto attached, as now submitted by the Kittitas County Director of Public Works / County Engineer.

DATED this 6th day of October, 2009 at Ellensburg, Washington.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



ATTEST:

Catherine Deena
Clerk of the Board

[Signature]
Alan Crankovich, Chair

[Signature]
Paul Jewell, Vice-Chair

[Signature]
Mark McClain, Commissioner

ANNUAL CONSTRUCTION PROGRAM FOR 2010

(A) TOTAL CONSTRUCTION PROGRAM - columns (14)+(15)
 (B) PUBLISHED COUNTY FORCES LIMIT (see instructions)
 (C) TOTAL COUNTY FORCES CONST PROGRAM-column (15)

TOTAL \$'s
 \$3,603
 \$1,165,250
 \$234

AGENCY ACTION: COUNTY >> Kittitas
 DATE RECOMMENDED PROG. SUBMITTED 10/5/2009
 DATE OF ENVIRONMENTAL ASSESSMENT
 DATE OF FINAL ADOPTION
 ORDINANCE/RESOLUTION NO.
 DATE OF AMENDMENT

** Line (B) must be smaller than Line (A) **

(1) ITEM NUMBER	(2) YEAR	(3) ROAD PROGRAM ITEM NO.	(4) ROAD LOG NO.	(5) ROAD/PROJECT NAME AND LOCATION (Include brief item description or MP's, Bridge #)	(6) PROJECT LENGTH (Miles)	(7) FUNCTIONAL CLASS	(8) WORK CODE(S)	(9) ENVIRONMENTAL ASSESSMENT	(10) SOURCES OF FUNDS			(11) ESTIMATED EXPENDITURES - DOLLARS					
									(9) COUNTY FUNDS \$1,234,567	(10) OTHER FUNDS		(12) PRELIM. & CONST. ENGRING 595.10 \$1,234,567	(13) RIGHT OF WAY 595.20 \$1,234,567	(14) CONSTRUCTION		(15) COUNTY FORCES \$1,234,567	(16) GRAND TOTAL ALL 695
										AMOUNT	PROGRAM SOURCE			CONTRACT			
01	1	23030		Nelson Sliding Rd. Improvements (MP 0.0 - 4.36)	4.36	08	ABCG		260	500	CAPP	70	0	3,294	0	3,364	
02	2	96951		Kittitas Highway Reconstruction	4.64	07	ABCG		66	2,604	RAP STP	500	0	0	0	500	
03	3	varies		Industrial Park Street Improvements	1.05	16	ABCEFG		0	300	Sales & Use Tax	300	0	0	0	300	
04	4	22710		Bowers Rd. Extension East (MP 1.93 - 2.83)	0.70	17	ABCG		134	0		134	0	0	0	134	
05	11	23010		Airport Rd/Spansky Rd Intersection Safety Enhancements	N/A	08	ABCG		50	0		10	0	0	40	50	
06	12	varies		Guardrail at various locations	N/A	N/A	G		85	0		10	0	75	0	85	
07	20	60640		Anderson Rd Overlay	0.41	16	ABC		0	20	CAPP	20	0	0	0	20	
08	25	N/A		Pathways & Bicycle Routes	varies	N/A	H		24	0		0	0	0	24	24	
09	27	93047		Old Highway Ten Bridge	0.16	07	I		30	0		30	0	0	0	30	
10	28	38910		Badger Pocket Rd. Bridge (MP 2.16)	0.10	08	I		110	0		30	0	0	80	110	
11	29	96400		Clemon Rd. Bridge (MP 3.52)	0.10	08	I		110	0		30	0	0	80	110	
12	30	88515		Carroll Rd. Cascade Canal Bridge (MP 0.58)	0.10	09	I		10	0		10	0	0	0	10	
13	31	43883		Cooke Canyon Rd. Cooke Creek Bridge (MP 4.54)	0.10	09	I		10	0		75	0	0	0	75	
14	37	N/A		Turnarounds (countywide)	varies	N/A	ABCG		10	0		0	0	0	10	10	
PAGE / PROGRAM TOTALS: CONSTRUCTION									901	3,656	0	1,219	0	3,369	234	4,822	

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ACRONYMS and ABBREVIATIONS

BRAC	Bridge Replacement Advisory Committee (funding program)
CAPP	County Arterial Preservation Program
CNSTR	construction cost estimate
DES	design cost estimate
FEMA	Federal Emergency Management Agency
FFC	Federal Functional Classification
KCCD	Kittitas County Conservation District
MP	mile post
RAP	Rural Arterial Program
ROW	right-of-way cost estimate
STP	Surface Transportation Program – Safety
TIB	Transportation Improvement Board

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Kittitas County's Compost Facility

Proprietary Funds

KITTITAS COUNTY PROPRIETARY FUNDS

PROPRIETARY FUNDS

There are two types of proprietary funds. One is an enterprise fund which is used to account for operations that are normally financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis to be finance or recovered primarily through user charges. The other type is an Internal Service fund, which is to account for the financing of goods or services, provided by one department to other departments or agencies of the county on a cost-reimbursement basis.

ENTERPRISE FUNDS

The Solid Waste fund is the only enterprise fund that Kittitas County has at this time. The fund operates the transfer stations within Kittitas County and is currently closing the landfill. The Solid Waste budget is \$3,478,763.00. In 2009, Kittitas County started our new Compost Facility operation which is the first of its kind for an Eastern Washington county of our size.

INTERNAL SERVICE FUND

Kittitas County has two internal service funds.

The smaller of the two is the Unemployment Compensation fund. This fund pays the unemployment cost for the county, as Kittitas County is on a reimbursable basis with Washington State Employment Security. The 2010 budget is \$150,000.00.

The second internal service fund is the Equipment Rental & Revolving; ER&R fund. This fund is where all of the County Road equipment is financed and maintained. When the equipment is used County Road is billed for the cost of the rental and operation of the equipment. The budget for 2010 is \$7,895,500.00.

**KITTITAS COUNTY
PROPRIETARY FUNDS**

REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 401 SOLID WASTE				
301 BEGINNING FUND BALANCE	-	827,164	827,164	468,239
334 STATE GRANTS	198,642	714,317	924,317	118,074
338 INTERGOVERNMENTAL SERVICE	21,578	-	-	29,000
341 GENERAL GOVERNMENT	1,647	-	-	-
343 PHYSICAL ENVIRONMENT	2,810,231	2,813,509	2,883,509	2,680,900
361 INTEREST EARNINGS	139,237	88,500	88,500	91,100
362 RENT, LEASES AND CONCESSIO	1,712	42,200	42,200	42,200
367 CONTRIBUTIONS/DONATION PRI	49,665	49,000	49,000	49,000
369 OTHER MISCELLANEOUS REVENU	957	-	-	250
395 DISPOSITION OF FIXED ASSET	11,074	-	-	-
Fnd 401 SOLID WASTE	3,234,742	4,534,690	4,814,690	3,478,763
Fnd 501 EQUIPMENT RENTAL & REVOLVIN				
301 BEGINNING FUND BALANCE	-	4,050,000	4,050,000	5,500,000
348 INTERNAL SERVICE FUND SALE/	371,911	552,500	552,500	485,000
361 INTEREST EARNINGS	102,217	120,000	120,000	110,000
362 RENT, LEASES AND CONCESSIO	3,600	3,600	3,600	3,600
365 INTERNAL SERV FUND MISC	1,285,704	18,000	1,243,000	1,318,000
369 OTHER MISCELLANEOUS REVENU	1,382	-	-	-
395 DISPOSITION OF FIXED ASSET	35,202	51,000	51,000	289,500
397 OPERATING TRANSFERS IN	194,660	15,500	15,500	189,400
Fnd 501 EQUIPMENT RENTAL & REVOLVIN	1,994,676	4,810,600	6,035,600	7,895,500
Fnd 511 UNEMPLOYMENT COMPENSATION				
301 BEGINNING FUND BALANCE	-	-	-	80,000
348 INTERNAL SERVICE FUND SALE/	77,187	70,000	140,000	70,000
Fnd 511 UNEMPLOYMENT COMPENSATION	77,187	70,000	140,000	150,000

**KITTITAS COUNTY
PROPRIETARY FUNDS
EXPENDITURES**

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 401 SOLID WASTE				
501 DEPRECIATION, AMORTIZATION	13,143	-	-	-
508 ENDING FUND BALANCE	-	228,903	228,903	15,000
510 SALARIES AND WAGES	315,993	416,729	416,729	406,728
520 PERSONNEL BENEFITS	112,161	146,732	146,732	150,972
531 OFFICE AND OPERATING SUPPL	24,600	81,330	81,330	37,000
532 FUEL	12,070	21,590	21,590	12,950
535 SMALL TOOLS/MINOR EQUIPMEN	35,009	21,500	21,500	14,050
541 PROFESSIONAL SERVICES	2,053,107	2,093,543	2,093,543	1,769,876
542 COMMUNICATIONS	4,600	8,480	8,480	7,580
543 TRAVEL	4,964	8,000	8,000	8,650
544 ADVERTISING	13,901	36,000	36,000	18,050
545 OPERATING RENTAL/LEASES	27,899	32,900	32,900	41,068
546 INSURANCE AND BONDS	19,899	32,000	32,000	32,000
547 UTILITIES	5,858	36,725	36,725	32,450
548 REPAIRS & MAINTENANCE	75,472	86,010	86,010	119,220
549 MISCELLANEOUS	7,242	60,750	60,750	24,029
551 INTERGOVT PROFESSIONAL SER	7,369	10,600	10,600	5,700
553 TAXES & OPERATING ASSESSME	41,313	46,800	46,800	38,000
554 INTERFUND TAXES/ASSESSMENT	69	2,200	2,200	2,200
562 BUILDING/STRUCTURES	126,433	695,000	975,000	500,000
564 EQUIPMENT	2,103	316,100	316,100	101,280
579 DEBT SERVICE: PRINCIPLE	-	75,000	75,000	75,000
580 DEBT SERVICE: INTEREST	5,625	5,625	5,625	5,250
591 INTERFUND PROFESSIONAL SER	24,984	24,581	24,581	15,500
592 INTERFUND COMMUNICATIONS	1,352	1,600	1,600	1,600
599 INTERFUND SERVICES AND CHA	37,097	45,992	45,992	44,610
Fnd 401 SOLID WASTE	2,968,056	4,534,690	4,814,690	3,478,763
Fnd 501 EQUIPMENT RENTAL & REVOLVIN				
500 EXPENDITURES				105,000
501 DEPRECIATION, AMORTIZATION	999,789	455,000	455,000	460,000
508 ENDING FUND BALANCE	-	2,777,600	2,777,600	4,327,850
510 SALARIES AND WAGES	168,812	194,900	194,900	217,950
520 PERSONNEL BENEFITS	94,505	101,700	101,700	111,100
531 OFFICE AND OPERATING SUPPL	219,405	209,200	209,200	269,000
532 FUEL	284,737	-	-	-
534 ITEMS PURCHASE INVENTORY/R	79,220	390,000	390,000	158,000
535 SMALL TOOLS/MINOR EQUIPMEN	32,225	-	-	-
541 PROFESSIONAL SERVICES	2,976	-	-	1,000
542 COMMUNICATIONS	3,358	-	-	-

**KITTITAS COUNTY
PROPRIETARY FUNDS
EXPENDITURES**

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
543 TRAVEL	219	-	-	-
544 ADVERTISING	1,110	-	-	-
545 OPERATING RENTAL/LEASES	9,019	-	-	-
546 INSURANCE AND BONDS	48,631	-	-	-
547 UTILITIES	30,156	-	-	-
548 REPAIRS & MAINTENANCE	38,064	1,000	1,000	-
549 MISCELLANEOUS	5,125	146,800	146,800	150,400
551 INTERGOVT PROFESSIONAL SER	6,151	7,000	7,000	7,000
553 TAXES & OPERATING ASSESSME	909	-	-	5,000
564 EQUIPMENT	682,927	688,000	688,000	1,010,400
565 CONSTRUCTION OF FIXED ASSE	706,145	-	-	-
591 INTERFUND PROFESSIONAL SER	39,382	1,004,650	1,004,650	921,300
592 INTERFUND COMMUNICATIONS	107	-	-	-
593 INTERFUND SUPPLIES	23,000	-	-	-
594 INTERFUND CAPITAL OUTLAYS	6,195	-	-	-
595 INTERFUND RENTALS	60,778	58,550	58,550	50,000
598 INTERFUND REPAIR/MAINTENAN	170,239	-	-	101,500
599 INTERFUND SERVICES AND CHA	21,948	1,200	1,200	-
Fnd 501 EQUIPMENT RENTAL & REVOLVIN	2,322,841	6,035,600	6,035,600	7,895,500
Fnd 511 UNEMPLOYMENT COMPENSATION				
541 PROFESSIONAL SERVICES	31,908	70,000	140,000	150,000
Fnd 511 UNEMPLOYMENT COMPENSATION	31,908	70,000	140,000	150,000



Roslyn Theater, Roslyn Washington

Trust Funds

KITTITAS COUNTY TRUST FUNDS

TRUST FUNDS

These are funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The trust fund is for the Jerry Williams Library Trust and the budget is \$2,125.00.

This can only be used on the libraries and the Regional library committee has set it up to purchase a book(s) for each county library on a rotation basis. The county libraries are: City of Ellensburg, City of Cle Elum; City of Roslyn and City of Kittitas

KITTITAS COUNTY
TRUST FUNDS
EXPENDITURES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 601 JEREMY WILLIAMS LIBRARY TRU				
508 ENDING FUND BALANCE	-	-	-	2,025
531 OFFICE AND OPERATING SUPPL	19	100	100	100
Fnd 601 JEREMY WILLIAMS LIBRARY TRU	19	100	100	2,125

TRUST FUNDS
REVENUES

	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 601 JEREMY WILLIAMS LIBRARY TRU				
301 BEGINNING FUND BALANCE	-	-	-	2,025
361 INTEREST EARNINGS	52	100	100	100
Fnd 601 JEREMY WILLIAMS LIBRARY TRU	52	100	100	2,125

KITTITAS COUNTY TRUST FUNDS

TRUST FUNDS

These are funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The trust fund is for the Jerry Williams Library Trust and the budget is \$2,125.00.

This can only be used on the libraries and the Regional library committee has set it up to purchase a book(s) for each county library on a rotation basis. The county libraries are: City of Ellensburg, City of Cle Elum; City of Roslyn and City of Kittitas

**KITTITAS COUNTY
TRUST FUNDS
EXPENDITURES**

		2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 601	JEREMY WILLIAMS LIBRARY TRU				
	508 ENDING FUND BALANCE	-	-	-	2,025
	531 OFFICE AND OPERATING SUPPL	19	100	100	100
Fnd 601	JEREMY WILLIAMS LIBRARY TRU	19	100	100	2,125

**TRUST FUNDS
REVENUES**

		2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2010 BUDGET ADOPTED
Fnd 601	JEREMY WILLIAMS LIBRARY TRU				
	301 BEGINNING FUND BALANCE	-	-	-	2,025
	361 INTEREST EARNINGS	52	100	100	100
Fnd 601	JEREMY WILLIAMS LIBRARY TRU	52	100	100	2,125



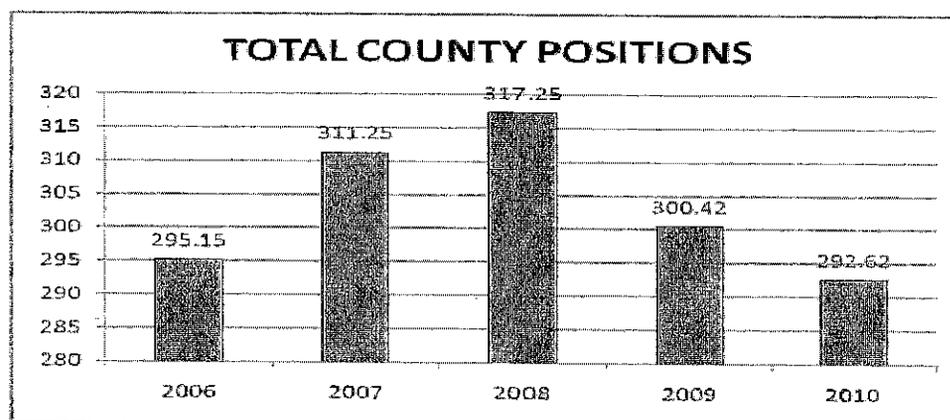
New Deputies funded by the 3/10th Sales Tax

Personnel

KITTITAS COUNTY PERSONNEL

This section includes the listing of budgeted County positions for each department of the government with comparisons starting 2006 through 2010. Following this information is the pay schedule for each position.

Kittitas County has approximately 292 approved positions down from approximately 300 positions in 2009. Since 2008 our workforce has declined by 8.4% or 24.63 positions.



PERSONNEL CHANGES

During the 2010 budget process the following departments submitted personnel changes and were approved by the Board of County Commissioners. Those changes are:

- Assessor – Laid off an Appraiser III position
- Auditor – Laid off a 60% Licensing Deputy
- Community Development Services – Laid off 7 positions in March 2009, allowed 1 permit tech position to be hired in November 2009.
- Facilities Maintenance – Laid off Maintenance Director position
- Sheriff – Laid off the receptionist position; Laid off 1 line deputy; Positions left unfilled: 1 line deputy; 1 Corrections Corporal; and 2 Correction Officers
- Treasurer – Laid off Tax Roll Deputy position
- Public Health - Public Health Nurse II position left unfilled in 2009 after retirement; replaced with a .5 FTE; added .5 FTE Emergency Response Specialist; reduction in Environmental Health Specialist from 100% FTE to 80%
- Solid Waste added new Scalehouse attendant position

PAY SCALES

The county monthly pay scales are divided into the following sections:

ELECTED OFFICIALS The salaries are set for the Board of County Commissioners District #1 and District #2 by Resolution 2004-84. The Term for these positions is 2009 through December 2012. Each of the salaries increase yearly remains in effect, unaltered, for the remainder of each term of office. The salaries set for the remaining elected officials for the terms of 2007 to 2010 were established by Resolution 2006-79. The elected official's salaries are now set for 4 years, each of the salaries increase yearly for each position.

The District Court Judges salaries are set by Board of County Commissioners Resolution #91-102 which is a percentage of the full time district court salaries set by State of Washington. Resolution #91-102 was modified by Resolution #2000-22 increasing the percentage for the Lower District Court Judge from 88%

KITTITAS COUNTY PERSONNEL

to 100%. On Resolution 2003-40 the Board of County Commissioners increased the Upper County District Court Judge's position from a 45% to 60% position. The Superior Court Judge salary is set by the State of Washington, with the county paying 1/2 the salary and the state paying the other 1/2. (Note: These salaries are set on an annual basis. The salaries are shown as a monthly rate.)

The Board of County Commissioners per Resolution 2003-89, effective January 12, 2004 (second Monday of January) a second judicial position for the Kittitas County Superior Court is hereby created so that the Kittitas County Superior Court effected that date shall consist of two departments, Department No. 1 and Department No. 2. Department No. 2 shall be the newly created court position. Whereas, House Bill 1292, Laws of 2003, amended RCW 2.08.062, authorizing the creation of a second court in Kittitas County.

Senate Bill 6297 alters the process by which the salary for the office of Prosecuting Attorney is determined and how the salary is divided between counties and the state. The Board of County Commissioners adopted Resolution 2008-55, setting the salary for the elected office of the Prosecuting Attorney. *Effective July 1, 2008, the county's portion of the Prosecuting Attorney's salary is hereby fixed at the rate effective January 1, 2008. The state, thereafter, shall fund any further increase to the prosecutor's salary consistent with Senate Bill 6297, effective July 1, 2008 the salary for the office of Prosecuting Attorney will increase to \$9,803.13 per month. The state contribution of \$5,874.13 per month is based upon one-half the monthly salary of the superior court judge and will increase as directed by notice from the Administrative Office of the Courts. The County contribution of \$3,929 is based upon one-half of the existing 2008 salary and will remain fixed at that rate. Prior to the first full week of June 1, 2010 the salary for the office of the Prosecuting Attorney will be reviewed and adjusted by the Board of County Commissioners for the terms commencing January 1, 2011.*

EXEMPT STAFF The Exempt personnel are FLSA exempt. These positions are exempt from overtime. The amounts shown reflect the 2010 salaries. The county's Wage Administration policy covers all employees not included in a collectively bargained agreement or personal services contract, which more specifically identifies the administration of wages.

NON UNION These positions include the salaries for the following offices as they are considered non-union positions: Community Development Services, Commissioners, Computer Services, Superior Court Judge, Prosecuting Attorney, Human Resources, and certain positions in the Probation Services, Solid Waste and Public Works.

WAGE SCALES

Wage scales will consist of an identified scale base, median, and maximum. The spread between base and median will normally be approximately 15%; the spread between median and maximum will normally be approximately 15%. Certain positions may vary from this structure based upon unique market data.

New employees may enter the scale at an amount corresponding to their documented level of job experience, education, and qualifications up to the scale median, at the discretion of the Department Head or Elected Official. Placement above the scale median must be approved by the Board of County Commissioners.

Promoted employees will enter the new scale according to the following process:

- A. the employee will be eligible to receive a merit increase, which will be prorated to the number of months passed since their last merit increase;
- B. the employee will receive a 2% promotional increase.

Exceptions to this process must be approved by the Board of County Commissioners.

KITTITAS COUNTY PERSONNEL

Annually each wage scale will be reviewed against market data to adjust the scale base, median, and maximum, if necessary. Data will be gathered, as available, from standard peer comparables. Certain positions may be evaluated against special comparables unique to that position. Special comparables must be approved by the Board of County Commissioners through presentation by the Department Head or Elected Official managing the position. Written documentation of the necessity for unique factors to be considered is required.

Any adjustment deemed appropriate following the wage scale valuation will be effected upon the wage scale not the individuals assigned to that scale. An employee's wage will remain unchanged until affected by merit increase, promotional increase, or wage adjustment.

WAGE ADMINISTRATION

Annually a Merit Increase Percentage Chart will be published by the Board of County Commissioners identifying the percentage increase available to employees based upon the overall performance rating received on their performance evaluation. Exceptions to the guidelines provided on this chart must be approved in advance by the Board of County Commissioners.

Employees whose overall performance is currently rated *Improvement Essential* or *Improvement Desired* are not eligible for increase. The PAF should reflect the denial of increase along with notation as to when the employee will next be reviewed. The next review may be held for the next anniversary of the employee's *position date* or at any identified date within the coming year.

Increases for employees whose anniversary of their position date falls between the 1st and 15th of the month will be effective on the 1st day of the anniversary month. Increases for employee whose anniversary of their position date falls between the 16th and the last day of the month will be effective on the 1st day of the month following the anniversary month. Meeting these effective dates requires the necessary approvals and documentation be submitted prior to the Payroll due date for each month.

Annually each wage scale will be reviewed against market data to adjust the scale base, median, and maximum, if necessary. Data will be gathered, as available, from standard peer comparables. Certain positions may be evaluated against special comparables unique to that position. Special comparables must be approved by the Board of County Commissioners through presentation by the Department Head or Elected Official managing the position. Written documentation of the necessity for unique factors to be considered is required.

APPRAISERS UNION These positions are union positions represented by Washington State Council of City & County Employees, Local 2658, which include 7 members. They are all employed in the Assessor's Department. The wages increased by 3.0% effective January 1, 2010. The county currently pays \$675.46 towards medical, dental, vision and life insurance for the employees of the Appraisers Union provided through Washington Counties Insurance Fund. The union contract effective date is January 1, 2009 through December 31, 2011. The future wage increases are 3% for 2011.

COURTHOUSE UNION The positions are union positions represented by Washington State Council of City & County Employees, Local 792CH, which includes 69 union members. These positions are included in the Assessor, Auditor, Clerk, Co-operative Extension, Lower and Upper District Courts, Planning, Treasurer, Probation Services, Solid Waste, Fair, Facility Maintenance and Public Works departments. The wage increase for 2010 was 3%. The county currently pays \$675.46 towards medical, dental, vision and life insurance for the employees of the Courthouse Union through Washington Counties Insurance Fund. The union contract effective date is January 1, 2008 through December 31, 2010.

KITTITAS COUNTY PERSONNEL

ROAD UNION These positions include the departments of Public Works and Solid Waste personnel. These positions are represented by Washington State Council of City & County Employees, Local 792, which includes 29 members. These positions are paid hourly. The union is currently under negotiations for 2010 wages and benefits. The county currently pays \$675.46 towards medical, dental, vision and life insurance for the employees of the Road Union provided through Washington Counties Insurance Fund.

SHERIFF LINE DEPUTIES UNION These positions are the sheriff deputy personnel. They are represented by Teamsters Local 760, which includes 32 members. The contract is effective January 1, 2008 through December 31, 2012. The county currently pays 90% of the \$1,073.85 premium and the employee paying 10% towards medical, dental, vision and life insurance for the employees of the Sheriff Union provide through Washington Teamsters Welfare Trust. The wage increases in this contract are 2.5% effective January 1, 2010; 2.5% effective July 1, 2010; 2% effective January 1, 2011; 2% effective July 1, 2011; 2% effective January 1, 2012 and 2% effective July 1, 2012.

SHERIFF CORRECTION OFFICERS UNION These positions are the correction officer personnel. They are represented by Teamsters Local 760, which includes 31 members. This contract is currently under negotiations for 2010 wages and benefits. The county currently contributes \$675.46 towards medical, dental, vision and life insurance provided through Washington Counties Insurance Fund.

MISDEMEANANT PROBATION UNION These positions are the misdemeanor probation personnel. They are represented by Teamsters Local 760, which includes 10 members. This contract is currently under negotiations for 2010 wages and benefits. The county currently contributes \$675.46 towards medical, dental, vision and life insurance provided through Washington Counties Insurance Fund.

EMPLOYEE BENEFITS

The annual vacation and sick schedule for each bargaining group is as follows:

- Washington State Council of County & City Employees
 - Local 792CH - Courthouse Employees
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 working days
 - Local 792 - County Road Employees
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 150 working days
 - Local 2658 - Appraisers
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 working days
- Teamsters
 - Local 760 - Sheriff Deputies & Correction Officers & Misdemeanant Probation
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 132 working days
- Non-Union Personnel Policies
 - Vacation - accumulated to a total of 30 working days
 - Sick - accumulated to a total of 140 working days

The rate sheet on page 120 shows the current rates and plans the county offers each employee. There are eight different medical plans, and two dental plans. The Washington State Retirement Systems currently has 3 Public Employee plans and 2 Law Enforcement Officers Fire Fighters plans.

KITITAS COUNTY PERSONNEL

	2006	2007	2008	2009	2010
GENERAL FUND					
Assessor	16	15	15	15	14
Auditor	13.5	14.75	14.75	14.35	13.75
Community Development Services	21	24	25	14	8
Clerk	6	6	6	7	7
Commissioners	5.5	5.5	6.5	6	6
Computer Services	5	7	7	8	7
Co-Operative Extension	3.36	3.36	3.36	3	3
Judge, Superior Court	4	4	4	4	4
Juvenile	7	7	7	7.5	7.5
Lower District Court	15	15.5	14.5	11.52	11.52
Facilities Maintenance	9.5	9.5	9.5	6	5
Prosecuting Attorney	20	23.5	23.5	26	26
Sheriff	61	62	62	75	69
Treasurer	7.75	8	8	8	7
Upper District Court	8	8	8	8	8
Human Resources	4	4	4	4	4
County Fair	3	3	3	4.2	4.2
TOTAL GENERAL FUND	209.61	220.11	221.11	223.57	204.97
SPECIAL REVENUES					
County Road	42	46	50	51.5	51.75
Public Health	24.04	25.64	25.64	17.1	16.9
Noxious Weed	2	2	2	2	2
Misdemeanant Probation	9	9	9	9	9
TOTAL SPECIAL REVENUE	77.04	82.64	86.64	79.6	79.65
ENTERPRISE					
Solid Waste	8.5	8.5	8.5	7	8
TOTAL ENTERPRISE	8.5	8.5	8.5	7	8
TOTAL COUNTY	295.15	311.25	316.25	310.17	292.62

NOTE: The above summary does not include part time personnel who do not work a regular schedule.

**KITTITAS COUNTY
2010 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
ASSESSOR	Assessor	1	Elected
	Administrative Asst.	1	Exempt
	Appraiser IV	1	Appraisers
	Appraiser III	3	Appraisers
	Appraiser III Sales Analyst	1	Appraisers
	Appraiser II	2	Appraisers
	Personal Property Deputy	1	Courthouse
	Cadastral Technician I	1	Courthouse
	Data Processor Deputy	1	Courthouse
	Real Property Deputy	1	Courthouse
	Senior Citizen Deputy	1	Courthouse
	Total Assessor	14	
AUDITOR	Auditor	1	Elected
	Budget Finance Manager	1	Exempt
	Administrative Assistant III	1	Exempt
	Accountant	3	Courthouse
	Accounting Technician	1	Courthouse
	Accounting Assistant	1	Courthouse
	Election Deputy	1	Courthouse
	Licensing Deputy II	1	Courthouse
	Records Deputy II	2	Courthouse
	Licensing Deputy I	1.75	Courthouse
	Total Auditor	13.75	
FIRE MARSHAL	Fire Marshal	1	Exempt
	Deputy Fire Marshal	1	Non-Union
	Total Fire Marshal	2	
COMMUNITY DEVELOPMENT SERVICES	Investigation/Enforcement Officers	1	Non-Union
	Administrative Assistant	1	Exempt
	Permit Tech	1	Non-Union
	Planner II	1	Non-Union
	Plans Examiner	2	Non-Union
Total Community Development Services	6		
CLERK	County Clerk	1	Elected
	Deputy Administrator	1	Exempt
	Deputy Clerk	4	Courthouse
	Office Clerk	1	Courthouse
	Total Clerk	7	
COMMISSIONERS	Commissioners	3	Elected
	Clerk of the Board	1	Non-Union
	Deputy Clerk of the Board	2	Non-Union
	Total Commissioners	6	

**KITTITAS COUNTY
2010 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
INFORMATION SERVICES	Director	1	Exempt
	Senior Computer Systems Admin	1	Exempt
	Computer Systems Administrator	1	Exempt
	Data/Web Site Manager	1	Exempt
	GIS Analyst	1	Exempt
	Service Desk Specialist	2	Non-Union
	Total Information Services	7	
CO-OP EXTENSION	Office Manager	1	Courthouse
	Office Assistant	1	Courthouse
	Program Assistant	1	Non-Union
	Total Co-Op Extension	3	
JUDGE-SUPERIOR COURT	Judge	2	Elected
	Court Administrator	1	Exempt
	Court Reporter	1	Non-Union
	Total Judge-Superior Court	4	
JUVENILE	Director	1	Exempt
	Administration Asst/Probation Manager	1	Exempt
	Probation Counselor	2	Probation
	Diversion Coordinator	1	Non-Union
	Juvenile Custody Officer	0.5	Probation
	Detention Coordinator	1	Probation
	Office Manager	1	Courthouse
Total Juvenile	7.5		
LOWER DISTRICT COURT	Judge	1	Elected
	Court Commissioner	0.52	Exempt
	Court Administrator	1	Exempt
	Legal Process Assistant III	8	Courthouse
	Probation Assistant	1	Courthouse
	Total Lower District Court	11.52	
MAINTENANCE	Assistant Maintenance Supervisor	1	Courthouse
	Maintenance Technician II	1	Courthouse
	Maintenance Technician I	1	Courthouse
	Building Grounds Custodian	2	Courthouse
	Total Maintenance	5	
PROSECUTING ATTORNEY	Prosecuting Attorney	1	Elected
	Deputy Prosecutor II	7	Exempt
	Deputy Prosecutor III	4	Exempt
	Office Administrator	1	Exempt
	Crime Victim Specialist	2	Non-Union
	Legal Secretary I	4	Non-Union
	Legal Secretary II	3	Non-Union
	Legal Secretary III	1	Non-Union
	Sexual Assault Interviewer/Victim Witness	1	Non-Union
	Paralegal/Support Enforcement	2	Non-Union
	Total Prosecuting Attorney	26	

**KITTITAS COUNTY
2010 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
SHERIFF	Sheriff	1	Elected
	Undersheriff	1	Exempt
	Commander	2	Exempt
	Administrative Assistant III	1	Exempt
	Corporal	3	Line
	Detective	5	Line
	Patrol Officer	20	Line
	Patrol Sergeant	4	Line
	Control Room Operator	5	Corrections
	Correction Corporal	3	Corrections
	Corrections Officer	12	Corrections
	Corrections Sergeant	2	Corrections
	Courthouse Security Officer	3	Corrections
	Fiscal Clerk	1	Corrections
	Law Enforcement Clerk	4	Corrections
	Transport Officer	1	Corrections
	Warrants/Civil Clerk	1	Corrections
	Total Sheriff	69	
	TREASURER	Treasurer	1
Administrative Asst. II		1	Exempt
Revenue Account Deputy		1	Courthouse
Tax/Warrant Deputy		1	Courthouse
Tax/ULID Deputy		1	Courthouse
Tax Collection Deputy		2	Courthouse
Total Treasurer		7	
UPPER DISTRICT COURT	Judge	1	Elected
	District Court Administrator	1	Exempt
	Assistant Judicial Administrator	1	Courthouse
	Legal Process Coordinator	1	Courthouse
	Legal Process Assistant II	1	Courthouse
	Legal Process Assistant III	2	Courthouse
	Probation Assistant	1	Courthouse
	Total Upper District Court	8	
HUMAN RESOURCES	Human Resource Director	1	Exempt
	Human Resource Manager	1	Exempt
	Human Resource Representative/Civil Service	1	Non-Union
	Human Resource Assistant	1	Non-Union
	Total Human Resources	4	
COUNTY FAIR	Director	1	Exempt
	Maintenance Tech I (3 @ 40%)	1.2	Courthouse
	Program Assistant	1	Courthouse
	Bookkeeper	1	Courthouse
	Total County Fair	4.2	
TOTAL GENERAL FUND		204.97	

**KITTITAS COUNTY
2010 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE	
COUNTY ROAD	Public Works Director	1	Exempt	
	County Engineer	1	Exempt	
	Construction Manager	1	Exempt	
	Finance System Manager	1	Exempt	
	Maintenance Manager	1	Exempt	
	Transportation Manager	1	Exempt	
	Airport Manager/Administrative Asst.	1	Exempt	
	Engineer Technician I	2	Non-Union	
	Engineer Technician II	1	Non-Union	
	Planner I	1	Non-Union	
	Planner II	2	Non-Union	
	Road Foreman	2	Non-Union	
	Shop Foreman	1	Non-Union	
	Traffic Technician	1	Non-Union	
	Accountant	2	Courthouse	
	Accounting Assistant	1	Courthouse	
	Receptionist	0.75	Courthouse	
	Technical Secretary	1	Courthouse	
	Flagger/Laborer	2	Road	
	Construction Inspector	1	Road	
	Equipment Operator	22	Road	
	Mechanic	2	Road	
	Survey Party Chief	2	Road	
	Survey Technician	1	Road	
	Total County Road	51.75		
	PUBLIC HEALTH	Public Health Administrator	1	Exempt
		Business Manager	1	Exempt
		Environmental Health Supervisor	1	Exempt
Environmental Health Specialist 2		2	Exempt	
Emergency Management Services Coordinator		1	Exempt	
Community Outreach Worker		1	Exempt	
Community Health Services Supervisor		1	Exempt	
Administrative Assistant II		1	Exempt	
Assessment Coordinator I		1	Non-Union	
Emergency Response Specialist		0.5	Non-Union	
Environmental Health Specialist 2		1.3	Non-Union	
Health Educator		1.8	Non-Union	
Health Promotion Manager/Educator		0.8	Non-Union	
Public Health Clerk II		2	Non-Union	
Public Health Nurse II		0.5	Non-Union	
Total Public Health		16.9		
NOXIOUS WEED		Noxious Weed Program Coordinator	1	Exempt
	Assistant Coordinator	1	Non-Union	
	Total Noxious Weed	2		

**KITTITAS COUNTY
2010 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
MISDEMEANANT PROBATION	Chief Probation Officer	1	Exempt
	Senior Case Manager	1	Probation
	Misdemeanant Case Manager	1	Probation
	Misdemeanant Probation Officer	3	Probation
	Senior Misdemeanant Probation Officer	1	Probation
	Office Assistant	2	Courthouse
	Total Misdemeanant Probation	9	
SOLID WASTE	Solid Waste Director	1	Exempt
	Assistant Director	1	Exempt
	Solid Waste Specialist	1	Exempt
	Solid Waste Assistant	1	Courthouse
	Scale House Attendant II	1	Courthouse
	Scale House Attendant I	2	Courthouse
	Ryegrass Facility Attendant	1	Road
	Total Solid Waste	8	
TOTAL COUNTY		292.62	

KITTITAS COUNTY
WAGE SCALES AS OF JANUARY 1, 2010

Elected Officials

147 SUPERIOR COURT JUDGE	6,201.34	This is 1/2 of the Judges Salary, the State of Washington pays the other 1/2	
144 DISTRICT COURT JUDGE - LOWER	11,809.17		
145 PROSECUTING ATTORNEY	10,130.33		
143 DISTRICT COURT JUDGE-UPPER 65%	7,675.96		
146 SHERIFF	6790		
140 COMMISSIONER - DISTRICT 1	5349		
141 COMMISSIONER - DISTRICT 2	5349		
142 COMMISSIONER - DISTRICT 3	5349		
136 ASSESSOR	5221		
137 AUDITOR	5221		
138 CLERK	5221		
139 TREASURER	5221		

Exempt

	Base	Median	Maximum
118 PUBLIC WORKS DIRECTOR	5547	6434	7321
217 DEPUTY PROSECUTOR III	5373	6233	7093
103 CDS DIRECTOR	5027	5831	6635
231 COURT COMMISSIONER(52.5%)	5001.08	0	0
120 FIRE MARSHAL	4767	5529	6292
277 COUNTY ENGINEER	4767	5930	7093
297 PLANNING OFFICIAL	4507	5228	5949
111 PROBATION SERVICES DIRECTOR	4333	5027	5720
106 PUBLIC HEALTH ADMINISTRATOR	4247	4926	5605
109 IS DIRECTOR	4247	4926	5605
114 UNDERSHERIFF	4247	4926	5605
215 DEPUTY PROSECUTOR II	4160	4826	5034
223 BUDGET & FINANCE MANAGER	4073	4725	5377
112 COMMANDER	3987	4624	5262
150 HUMAN RESOURCE DIRECTOR	3987	4624	5262
122 SOLID WASTE DIRECTOR	3900	4524	5148
214 DEPUTY PROSECUTOR I	3813	4423	5034
222 CIVIL DEPUTY PROSECUTOR	3813	4423	5034
293 COMMUNITY HEALTH SVCS SPVR	3813	4423	5034
133 ENVIRONMENTAL HEALTH MANAGER	3727	4323	4919
236 PUBLIC HEALTH NURSE II	3727	4323	4919
254 COMM HEALTH SVCS MANAGER	3727	4323	4919
108 FACILITIES MTNC DIRECTOR	3640	4222	4805
110 DISTRICT COURT ADMIN	3640	4222	4805

KITTITAS COUNTY
WAGE SCALES AS OF JANUARY 1, 2010

Exempt	Base	Median	Maximum
116 MAINTENANCE MANAGER	3640	4222	4805
224 TRANSPORTATION MANAGER	3640	4222	4805
226 CONSTRUCTION MANAGER	3640	4222	4805
230 APPLICATION DEVELOPMENT MGR	3640	4222	4805
262 FINANCE SYSTEM MANAGER	3640	4222	4805
387 ASSISTANT DIRECTOR	3640	4222	4805
550 CORRECTIONS LIEUTENANT	3640	4222	4805
294 ENVIRONMENTAL HEALTH SPVR	3553	4122	4690
115 CHIEF DEPUTY - OPERATIONS	3467	4021	4576
119 SUPERIOR COURT ADMIN	3467	4021	4576
211 CHIEF PROBATION OFFICER	3467	4021	4576
213 GIS ANALYST	3467	4021	4576
227 ASST ADMIN/JUV PROB COUNSELOR	3467	4021	4576
244 SYSTEM ADMINISTRATOR	3467	4021	4576
247 AIRPORT MANAGER/ADMIN ASST	3380	3921	4462
148 NOXIOUS WEED PROGRAM COORD	3293	3820	4347
240 ENVIRONMENTAL HEALTH SPEC 2	3293	3820	4347
228 HR MANAGER	3207	3720	4233
245 EMS COORDINATOR	3207	3720	4233
256 HEALTH PROMOTION MANAGER	3207	3720	4233
221 SOLID WASTE SPECIALIST	3120	3619	4118
239 ENVIRONMENTAL HEALTH SPEC 1	3120	3619	4118
296 COMPOST FACILITY SPECIALIST	3120	3619	4118
104 FAIRGROUNDS PROGRAM DIRECTOR	3033	3519	4004
234 SR COMPUTER SYSTEM ADMIN	3033	3519	4004
265 WEB DEVELOPER	3033	3519	4004
376 ADMINISTRATIVE ASSISTANT III	2947	3418	3890
113 OFFICE ADMINISTRATOR	2773	3217	3661
246 BUSINESS MANAGER	2687	3116	3546
279 EMERGENCY RESPONSE SPEC	2513	2915	3318
308 ADMINISTRATIVE ASSISTANT II	2427	2815	3203
360 ADMINISTRATIVE ASSISTANT-PW	2427	2815	3203
255 COMMUNITY OUTREACH WORKER	2253	2614	2974
386 ADMINISTRATIVE SUPERVISOR	2253	2614	2974

KITTITAS COUNTY
WAGE SCALES AS OF JANUARY 1, 2010

Non-Union	Base	Median	Maximum
271 PUBLIC HEALTH NURSE II	3727	4323	4919
298 EMERGENCY RESPONSE SPEC	3727	4323	4919
210 PLANNER II	3467	4021	4576
278 DESIGN ENGINEER - JR	3467	4021	4576
289 PLANNER II	3467	4021	4576
274 NUTRITIONIST II	3380	3921	4462
107 CLERK OF THE BOARD	3293	3820	4347
243 PLANS EXAMINER	3293	3820	4347
272 ENVIRONMENTAL HEALTH SPEC 2	3293	3820	4347
295 DEPUTY FIRE MARSHAL	3293	3820	4347
286 ENGINEER TECHNICIAN II	3207	3720	4233
212 PLANNER I	3033	3519	4004
212 PLANNER I	3033	3519	4004
219 COURT REPORTER	3033	3519	4004
235 PLANNER I	3033	3519	4004
273 ASSESSMENT COORDINATOR II	3033	3519	4004
242 BUILDING INSPECTOR	2947	3418	3890
220 HUMAN RESOURCE REPRESENTATIVE	2860	3318	3775
257 ORAL HEALTH COORDINATOR	2860	3318	3775
269 SEXUAL ASSAULT INTERVIEWER	2860	3318	3775
287 ASSESSMENT COORDINATOR I	2860	3318	3775
299 ENG TECH I/BLDG INSP	2860	3318	3775
225 ENGINEER TECHNICIAN I	2773	3217	3661
238 INVESTIGATION/ENFORCEMENT OFFI	2773	3217	3661
264 HEALTH PROMO MGR/EDUCATOR	2773	3217	3661
209 GIS TECHNICIAN	2687	3116	3546
281 SEX ASSLT/VICTIM SPECIALIST	2687	3116	3546
205 DIVERSION/COMM SRVC COORD	2600	3016	3432
251 COMPUTER TECHNICIAN	2600	3016	3432
311 SOLID WASTE TECHNICIAN	2600	3016	3432
218 PARALEGAL-SUP ENFORCE	2513	2915	3318
233 HEALTH EDUCATOR	2513	2915	3318
241 PERMIT TECHNICIAN	2513	2915	3318
253 CRIME VICTIM SPECIALIST	2513	2915	3318
310 LEGAL SECRETARY III	2513	2915	3318
305 LEGAL SECRETARY II	2427	2815	3203
105 PROGRAM COORDINATOR	2253	2614	2974
248 PROGRAM ASSISTANT	2253	2614	2974

KITTITAS COUNTY
WAGE SCALES AS OF JANUARY 1, 2010

Non-Union

	Base	Median	Maximum
263 ASSISTANT COORDINATOR	2253	2614	2974
312 PUBLIC HEALTH CLERK II	2253	2614	2974
329 LEGAL SECRETARY I	2253	2614	2974
354 DEPUTY CLERK OF THE BOARD	2253	2614	2974
357 RESTITUTION SPECIALIST	2253	2614	2794
383 WIC COORDINATOR	2253	2614	2974
381 HUMAN RESOURCE ASSISTANT	1993	2312	2631
384 WIC CERTIFIER	1993	2312	2631
290 NOXIOUS WEED LEAD INSPECTOR	1907	2212	2517
342 PUBLIC HEALTH CLERK I	1820	2111	2402
346 OFFICE ASSISTANT	1560	1810	2059

Non-Union Employees - Hourly

	Base	Median	Maximum
117 ROAD SUPERVISOR-UPPER CNTY	18.5	21.46	24.42
102 ROAD FOREMAN	17.5	20.3	23.1
124 SHOP FOREMAN	17.5	20.3	23.1
405 TRAFFIC TECHNICIAN	16.5	19.14	21.78

Appraisers Union

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
204 APPRAISER IV	4358	4467	4579	4698	4811	4931
275 APPRAISER III SALES ANALYST	4023	4124	4227	4333	4441	4552
203 APPRAISER III	3736	3829	3925	4023	4124	4227
266 APPRAISER II	3385	3470	3557	3642	3733	3826
259 APPRAISER I	3221	3302	0	0	0	0

Courthouse Union

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
313 ACCOUNTANT - PW	3180	3250	3322	3395	3470	3546	3624
333 ACCOUNTANT - AUD	3180	3250	3322	3395	3470	3546	3624
424 ASSISTANT MAINTENANCE SPVR	3109	3177	3247	3318	3391	3466	3542
325 CADASTRAL TECHNICIAN	3074	3142	3211	3282	3354	3428	3503
324 PERSONAL PROPERTY DEPUTY	2863	2926	2990	3056	3123	3192	3262
340 ASSISTANT JUDICIAL ADMIN	2863	2926	2990	3056	3123	3192	3262
366 REVENUE ACCOUNT DEPUTY	2863	2926	2990	3056	3123	3192	3262
367 ACCOUNTING TECHNICIAN	2863	2926	2990	3056	3123	3192	3262
425 MAINTENANCE TECHNICIAN II	2842	2905	2969	3034	3101	3169	3239
423 MAINTENANCE TECHNICIAN I	2734	2794	2855	2918	2982	3048	3115
317 LICENSING DEPUTY II	2650	2708	2768	2829	2891	2955	3020
339 LEGAL PROCESS COORDINATOR	2650	2708	2768	2829	2891	2955	3020

KITTITAS COUNTY
WAGE SCALES AS OF JANUARY 1, 2010

Courthouse Union	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
304 SR CITIZEN DEPUTY	2545	2601	2658	2716	2776	2837	2899
314 DATA PROCESSOR	2545	2601	2658	2716	2776	2837	2899
316 LICENSING DEPUTY I	2545	2601	2658	2716	2776	2837	2899
318 RECORDS DEPUTY II	2545	2601	2658	2716	2776	2837	2899
321 ELECTIONS DEPUTY	2545	2601	2658	2716	2776	2837	2899
338 LEGAL PROCESS ASSISTANT III	2545	2601	2658	2716	2776	2837	2899
345 DEPUTY CLERK	2545	2601	2658	2716	2776	2837	2899
363 TAX/WARRANT DEPUTY	2545	2601	2658	2716	2776	2837	2899
364 TAX/ULID DEPUTY	2545	2601	2658	2716	2776	2837	2899
368 OFFICE MANAGER - JUV	2545	2601	2658	2716	2776	2837	2899
372 PROGRAM ASSISTANT	2545	2601	2658	2716	2776	2837	2899
389 PROBATION ASSISTANT	2545	2601	2658	2716	2776	2837	2899
332 OFFICE MANAGER - WSU	2438	2492	2547	2603	2660	2719	2779
343 ACCOUNTING ASSISTANT - AUD	2438	2492	2547	2603	2660	2719	2779
373 ACCOUNTING ASSISTANT - PW	2438	2492	2547	2603	2660	2719	2779
375 TECHNICAL SECRETARY	2438	2492	2547	2603	2660	2719	2779
391 SOLID WASTE ASSISTANT	2438	2492	2547	2603	2660	2719	2779
422 BUILDING/GROUNDS CUSTODIAN	2357	2409	2462	2516	2571	2628	2686
450 PROGRAM SUPPORT TECHNICIAN	2357	2409	2462	2516	2571	2628	2686
337 LEGAL PROCESS ASSISTANT II	2332	2383	2435	2489	2544	2600	2657
369 SCALE HOUSE ATTENDANT II	2332	2383	2435	2489	2544	2600	2657
371 BOOKKEEPER	2332	2383	2435	2489	2544	2600	2657
309 REAL PROPERTY DEPUTY	2226	2275	2325	2376	2428	2481	2536
331 OFFICE ASSISTANT - WSU	2226	2275	2325	2376	2428	2481	2536
351 OFFICE ASSISTANT - MIS	2226	2275	2325	2376	2428	2481	2536
356 OFFICE ASSISTANT - CDS	2226	2275	2325	2376	2428	2481	2536
361 TAX ROLL DEPUTY	2226	2275	2325	2376	2428	2481	2536
362 TAX COLLECTION DEPUTY	2226	2275	2325	2376	2428	2481	2536
370 SCALE HOUSE ATTENDANT I	2226	2275	2325	2376	2428	2481	2536
319 OFFICE DEPUTY - AUD	2121	2168	2216	2265	2315	2366	2418
326 OFFICE DEPUTY - CLK	2121	2168	2216	2265	2315	2366	2418
336 LEGAL PROCESS ASSISTANT I	2121	2168	2216	2265	2315	2366	2418
341 RECEPTIONIST - PW	2121	2168	2216	2265	2315	2366	2418
344 RECORDS DEPUTY I	2121	2168	2216	2265	2315	2366	2418

KITTITAS COUNTY
WAGE SCALES AS OF JANUARY 1, 2010

Road Union

	Hrly Wage	Hrly Wage
443 LEADPERSON SUPERVISOR	22.39	19.39
462 LEADMAN BLACKOIL/BOOM TRUCK	21.39	-
471 SURVEY PARTY CHIEF	20.70	-
472 CONSTRUCTION INSPECTOR	20.70	-
412 LEADPERSON-MECHANIC	20.39	-
442 LEAD PERSON-EQUIPMENT OPER	20.39	-
352 RYEGRASS FACILITY ATTENDANT	19.39	-
411 MECHANIC	19.39	19.68
441 EQUIPMENT OPERATOR	19.39	-
473 SURVEY TECHNICIAN	19.39	-
453 SPRAY OPERATOR	18.13	20.39
461 BLACK OIL/BOOM TRUCK OPER	18.13	20.39
421 FLAGGER/LABORER	17.13	-
410 PARTS TECHNICIAN	14.01	-

Line Deputies Union

	Step 1	Step 2	Step 3	Step 4	Step 5
Effective January 1, 2010					
505 CORPORAL	4773	4867	0	0	0
506 DETECTIVE	4681	0	0	0	0
510 PATROL SERGEANT	5160	5291	0	0	0
511 PATROL OFFICER	3802	3943	4076	4317	4543
Effective July 1, 2010					
505 CORPORAL	4657	4749	0	0	0
506 DETECTIVE	4567	0	0	0	0
510 PATROL SERGEANT	5034	5162	0	0	0
511 PATROL OFFICER	3709	3847	3977	4212	4433

Corrections Union

	Step 1	Step 2	Step 3	Step 4	Step 5
541 CORRECTION SERGEANT	3712	3812	0	0	0
535 CORRECTION CORPORAL	3637	0	0	0	0
512 TRANSPORT OFFICER	2941	3053	3175	3410	3601
513 COURTHOUSE SECURITY OFFICER	2941	3053	3175	3410	3601
521 CORRECTON OFFICER	2828	2935	3052	3276	3461
531 WARRANT/CIVIL CLERK	2749	2853	2961	3182	3361
525 CONTROL ROOM OPERATOR	2560	2657	2756	2951	3113
348 FISCAL CLERK	2557	2660	2763	2975	3148
561 LAW ENFORCEMENT CLERK	2483	2582	2681	2886	3054
382 RECEPTIONIST	2044	2096	2148	2201	2256

KITTITAS COUNTY
WAGE SCALES AS OF JANUARY 1, 2010

Probation Union	Step 1	Step 2	Step 3	Step 4	Step 5
270 SR MISDEMEANANT PROB OFFICER	3507	3576	3647	3721	3796
206 JUVENILE DETENTION COORD	3371	3438	3507	3577	3648
207 MISDEMEANANT PROB OFFICER	3371	3438	3507	3577	3648
229 JUV PROBATION COUNSELOR	3371	3438	3507	3577	3648
232 SENIOR CASE MANAGER	2932	2991	3052	3112	3176
208 MISDEMEANANT CASE MANAGER	2835	2892	2949	3008	3069

**KITTITAS COUNTY
2010 RATES**

Deduction	Employee	Employer
Employment Security (101)		
Maximum \$106,800		Max
Medicare max ALL WAGES	0.06200	6,821.60
	0.01450	0.06200
		6,821.60
	TOTAL 0.07650	0.01450
		0.07650
Medical		
AFOURdable PPO (313)		
employee		435.67
spouse	514.04	
1 child	0.00	
Children	342.69	
New Standard PPO (303)		
employee		685.54
spouse	770.44	
1 child	0.00	
Children	507.04	
Current Budget PPO (302)		
employee		609.15
spouse	683.65	
1 child	0.00	
Children	449.93	
Value PPO (311)		
employee		506.53
spouse	599.08	
1 child	0.00	
Children	399.38	
HDHP (314)		
employee		404.80
spouse	477.00	
1 child	0.00	
Children	318.00	
Options PLAN A - Active employees (341)		
employee		699.64
spouse	544.19	
1 child	0.00	
Children	490.86/604.32	
Options BUDGET - Active employees (342)		
employee		658.33
spouse	514.96	
1 child	0.00	
Children	464.68/569.84	
Options Select \$200 (310)		
Employee		609.28
spouse	448.87	
1 Child	0.00	
Children	403.54/513.55	
Options Select \$500 (312)		
Employee		512.43
spouse	369.11	
1 Child	0.00	
Children	369.11/448.50	
→ The amount that is currently allowed for employee benefits paid by the employer		675.46
Teamsters Trust	107.39	966.47
Please check individual union contract for various options of county paid benefits		

**KITTITAS COUNTY
2010 RATES**

Deduction	Employee	Employer
CIGNA Life - Life (306)		
employee		1.80
dependent(s)	0.65	
Washington Dental - Dental (304)		
employee		56.09
1 dependent	52.54	
2 or more dependents	123.63	
Willamette Dental (309)		
employee		53.11
1 dependent	35.26	
2 or more dependents	88.32	
Vision Service Plan - Vision (305)		
employee		8.29000
Spouse	7.46	
Children	6.21	
Labor & Industries - Medical Aid x hours worked		
Class 15-01 High Risk	0.22670	0.75760
Class 53-06 Clerical	0.07155	0.11635
Class 69-05 Law Enforce	0.17940	0.53670
Class 69-01 Volunteers	0.00000	0.05410
Class 69-06 Volunteer LE	0.00000	0.26180
Class 72-03 Community Service Worker	0.00000	0.30990
Retirement		
PERS I	6.000%	5.310%
PERS II	3.900%	5.310%
PERS1-JBM	12.260%	5.310%
PERS2-JBM	9.750%	5.310%
PERS III-Option A	5.000%	5.310%
PERS III-Option B rate changes at age 35 etc	5%(35)-6%(35-44) 7.5%(45)	5.310%
PERS III-Option C rate changes at age 35 etc	6%(35)-7.5%(35-44) 8.5%(45)	5.310%
PERS III-Option D	7.000%	5.310%
PERS III-Option E	10.000%	5.310%
PERS III-Option F	15.000%	5.310%
PSERS II	6.550%	7.850%
LEOFF I	0.000%	0.160%
LEOFF II	8.460%	5.230%
Union Dues		
WSC-C&CE		1.4 % monthly salary \$47.85 max/15.05 min
Teamsters		Base hrly rate x 2.25 per month
Teamsters Initiation Fee		One Time fee \$200
Long Term Disability - Appraisers	32.00	
Unemployment Compensation		0.6200%
Central Services/Cost Allocation		13.0000% of salaries only

STATE MINIMUM WAGE EFFECTIVE 1-1-10 = \$8.55 (2009 was \$8.55)

FEDERAL MINIMUM WAGE EFFECTIVE 7-24-09 \$7.25

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New Sheriff's Administrative Building

Law & Justice

KITTITAS COUNTY LAW & JUSTICE INFORMATION

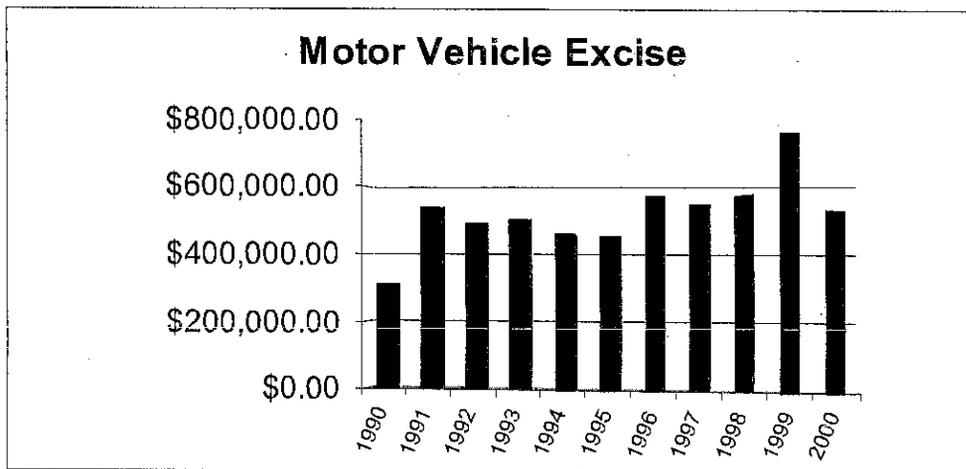
Kittitas County currently has 4 different Law & Justice funding sources.

- Law & Justice funds received from the state of Washington for local assistance based upon population and high crime stats is the replacement funds for the Motor Vehicle Excise Tax funds that were stopped in 2000
- 1/10 sales tax voter approved to be used exclusively for Juvenile Detention and Adult Jail Facilities
- 1/10 sales tax for Criminal Justice activities
- 3/10 sale tax voter approved to be used exclusively for Public Safety, with a expiration date of December 31, 2014

Each of the taxes are defined below

MOTOR VEHICLE EXCISE TAX

Kittitas County has been receiving Law & Justice monies from the State of Washington since the law was passed in July 1990. RCW 82.14.300. Kittitas County has received the following monies from the State Motor Vehicle Excise Tax:



The portion of criminal justice revenues that came from the motor vehicle excise tax was repealed by Initiative 695 (although some criminal justice revenues were received in early 2000 from collections made in the last quarter of 1999. This amount was \$178,232.73.)

In Chapter 1, 2nd special session, Laws of 2000, the state fiscal year budget for 2001 provided "backfill" funds for cities, counties, health districts, and transit districts. Counties are receiving an amount equal to slightly more than 53 percent of their losses, with additional payments being made on a formula to some counties to ensure that no county would lose more than 7.5 percent of its unrestricted revenues. Cities and counties received the first payments on May 31, 2000. Those payments represented one-third of the amount appropriated for this purpose by the legislature for its FY 2000-01 biennium to be spent by cities and counties in the last six months of calendar year 2000. The remaining two-thirds are for expenditures in the 2001 budgets. Kittitas County received \$351,437.00 in the year 2000 for the year 2001. These backfill monies are included in the above chart.

Subsection (2)(a)(i) and (ii) of Section 727 of the State's operating budget detail how these "backfill" funds should be spent. Section 727 is reproduced, in part, below:

KITITAS COUNTY LAW & JUSTICE INFORMATION

LOCAL GOVERNMENT FINANCIAL ASSISTANCE

The legislature recognizes the need for ongoing financial assistance to local governments for the purposes of public safety, criminal justice, public health, and other operations. Therefore, it is the intent of the legislature that the state provides funding for the current and future fiscal biennia for a portion of local governments' costs for these programs and services that are the ongoing responsibility of the recipient local government.

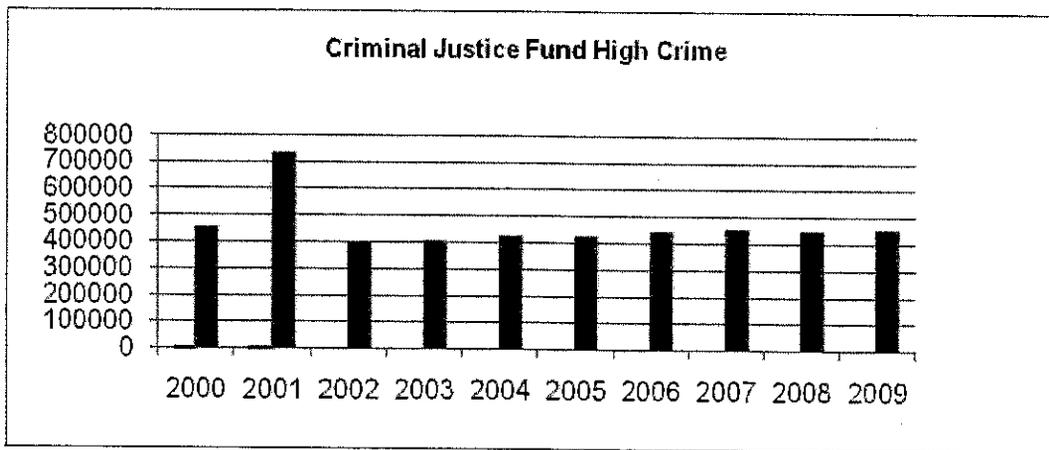
(2)(a) Moneys appropriated in sections 728 and 729 of this act shall be used to supplant a portion of the costs of existing local programs, as specified in this section:

- (i) In section 728 of this act, moneys are provided for the superior court system, police operations, crime prevention, care and custody of prisoners, and legal services; and
- (ii) In section 729 of this act, moneys are provided for municipal court systems, police operations, fire protection services, transportation, crime prevention, care and custody of prisoners, and legal services.

(2)(b) Moneys appropriated in sections 728 and 729 of this act constitute a transfer to the state of local government costs under RCW 43.135.060(2). (3) It is the intent of the legislature that the funding provided in sections 728, 729, and 730 of this act, increased by the fiscal growth factor, will be appropriated in subsequent fiscal biennia.

MOTOR VEHICLE EXCISE TAX (MVET)--CRIMINAL JUSTICE FUNDING--HIGH CRIME State-distributed excise tax.

This portion is allocated to counties based on population, crime rate and annual number of criminal cases filed in the county superior courts or to qualified cities based on population, subject to crime rate and levy of tax authorized in RCW 82.14.030. The entire distribution must be expended for criminal justice purposes and shall not be used to replace or supplant existing funding. (RCW 82.14.310 and .320) The chart below shows the funding received for each year.



The Law & Justice Departments consist of the County Clerk, Lower & Upper District Court, Juvenile Probation, Law Library, Superior Court Judge, Prosecutor, and the Sheriff. The breakdown of the 2010 annual budget for Law & Justice Departments is as follows:

	2008 Actual	2009 Amended Budget	2010 Adopted Budget
Count Clerk	25,259	27,616	28,142
Juvenile	81,600	101,465	62,497

KITKITAS COUNTY LAW & JUSTICE INFORMATION

Lower District Court	71,719	87,426	89,549
Prosecutor	153,821	163,500	161,658
Sheriff	439,519	445,075	447,605
Upper District Court	43,564	45,518	47,242
TOTAL	815,482	870,600	836,693

LAW & JUSTICE COUNCIL

On February 1, 1994, the Board of County Commissioners adopted Resolution 94-15, establishing the Kittitas County Law & Justice Council. The Council was formed to reduce duplication of services, to increase the coordination between the various agencies which affect the protection of the public health and safety, to increase the efficiencies of the law and justice system in Kittitas County and to develop a local law and justice plan for Kittitas County. The council shall organize itself in such a manner as it deems appropriate, consistent with RCW 72.09.300, including but not limited to, adoption of rules and bylaws and the formation of subcommittees. As per Board of County Commissioners Resolution No 2003-32; Resolution No 2004-38; and Resolution No. 2006-127 the board approved amendments to the By-Laws of the Law & Justice Council. The Law & Justice Council consists of the following members:

Kittitas County Sheriff; Kittitas County Prosecutor; Kittitas County Clerk, representative of the County's Superior or District Court Judges; one police chief from Cle Elum or Roslyn; Chief of Police for Ellensburg, Kittitas, or Central Washington University; one city council person from Cle Elum, Roslyn or South Cle Elum; one city council person from Ellensburg and Kittitas; the administrator for Kittitas County jail; a local representative of the Washington State Department of Corrections; Sergeant of the Washington State Patrol; an appointee from Kittitas County Probation Services; a person representing public schools; one city attorney from Ellensburg, Kittitas, Cle Elum, South Cle Elum or Roslyn; representative from Kittcom; representative of the Department of Fish & Wildlife; a representative of the Juvenile Rehabilitation Administration; a local/regional representative of the Juvenile Rehabilitation Administration and a person from the general public who does not hold any of the offices or occupy any of the positions aforementioned.

SALES TAX EXCUSIVELY FOR JUVENILE DETENTION AND ADULT JAIL FACILITIES

The Board of County Commissioners on September 19, 1995 passed Resolution No. 95-116, A Resolution to place before the voters of Kittitas County, the issue of whether or not the sales and/or use tax for Kittitas County shall be increased by one tenth of one percent to exclusively fund Juvenile Detention and Adult Jail Facilities for Kittitas County. This measure was placed on the ballot in the November 7, 1995 General Election. The ballot title read:

Shall the sales and use tax established by Kittitas County Code, Chapter 3.04, be increased by one tenth of one percent to fund the cost associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of Juvenile Detention, and adult correction facilities for Kittitas County, as provided for by RCW 82.14

The issued was passed with 3994 yes votes and 2979 no votes. This additional one tenth of one percent tax went into effect February 1, 1996 with the Board of County Commissioners passing Ordinance No. 95-16.

This sales tax collection started in February 1996 and is currently put into reserves in the General fund. The amount disbursed is a monthly payment Kittitas County Juvenile Department makes to Yakima County Juvenile Court for a contract Kittitas County has for beds for juveniles. As authorized by RCW 82.14.350, which allows for counties to develop joint ventures to co-locate juvenile detention facilities and to

KITITAS COUNTY LAW & JUSTICE INFORMATION

co-locate jails. In July 2003, the county signed an agreement with City of Sunnyside for the housing of prisoners; \$44.55 per day per inmate. We recently have signed contacts with Chelan County, \$62.50 per day for 10 beds per day; Okanogan County, \$47.00 per day per inmate; and Ferry County, \$45.00 per day per inmate.

Also in 2003, Kittitas County hired Lombard-Conrad Architects to create a conceptual site plan, floor plan and external image for a justice center project adjacent to the existing correctional facility. In 2003, the amount paid was \$29,897.47. Kittitas County also purchased several property lots for the expansion of the jail to the amount of \$2,160,136.03. The Board of County Commissioners placed the jail expansion on the ballot and the measure failed, see the Other Information section below.

In 2009, we purchased a new administrative building for the Sheriff's office because the portion of the existing administration section of the public safety building was deteriorating. The old administrative portion of the jail is being repaired and remodeled and being considered for future use of offices or meetings space. This project is estimated to cost \$1.1 and \$1.3 million. We are looking at construction in the future for a jail expansion for 113 new beds.

The balance for each year is:

Year	Collection	Disbursed			Total Disbursed	Balance
		Juv Detention Costs	Contracted Jail Service	Other Costs		
1996	265,271.42	-101,820.00	.00	.00	-101,820.00	163,451.42
1997	391,575.69	-188,320.00	.00	.00	-188,320.00	203,255.69
1998	369,727.49	-124,630.00	.00	.00	-124,630.00	245,097.49
1999	393,680.21	-189,200.00	.00	.00	-189,200.00	204,480.21
2000	411,466.51	-120,780.00	.00	.00	-120,780.00	290,686.51
2001	423,153.67	-174,680.00	.00	-109,489.72	-284,169.72	138,983.95
2002	434,413.07	-184,235.00	.00	-43,373.10	-227,608.10	206,804.97
2003	480,028.55	-151,058.25	-42,176.34	-1,579,533.58	-1,772,768.17	-1,292,739.62
2004	567,705.03	-103,350.50	-52,080.00	11,003.08	-144,427.42	423,277.61
2005	630,547.17	-100,061.50	-40,775.00	-3,107.68	-143,944.19	486,602.99
2006	746,287.30	-130,248.50	-103,071.25	-148,206.90	-381,526.65	364,760.65
2007	853,184.07	-97,784.50	-138,767.00	-5,893.71	-242,445.21	610,738.86
2008	819,161.63	-122,211.50	-225,824.68	-2,440.80	-350,476.98	468,684.65
2009	687,278.14	-85,090.00	-554,705.27	-2,167,131.87	-286,927.14	400,351.00
TOTAL	7,473,479.95	-1,873,469.75	-1,157,399.54	-4,048,174.28	-4,559,043.58	394,436.38

SALES TAX FOR FUNDING OF CRIMINAL JUSTICE ACTIVITIES

The Board of County Commissioners on September 26, 1996 held a public hearing to hear testimony regarding an increase of one tenth of one percent in the sales and/or use tax to fund criminal justice activities within the county. On November 28, 1995, the Board of County Commissioners adopted Ordinance No. 95-17, to establish an increase of one tenth of one percent to the sales and/or use tax imposed in Kittitas County for the funding of Criminal Justice Activities.

July 1, 2003, the Board of County Commissioners, authorized the use of these funds for the Sheriff to hire 5 control room officers through the year 2005 until the new jail is built. The funds collected starting July 1, 2003, is to be used for the Sheriff's office to staff these positions. The Sheriff has elected to do stagger hiring to allow the funds to accumulate. As of December 31, 2004, the amount in reserve for the positions is \$191,923.84. January 2005, the Board County Commissioners approved the hiring of an additional fiscal clerk and a transportation deputy in the Sheriff's office to be funded from this tax. Effective June 2005, the Board of County Commissioners authorized Lower District Court to hire a 50% Court Commissioner.

KITITAS COUNTY LAW & JUSTICE INFORMATION

The following chart reflects the total funds collected for this tax. The balance for the authorized 10% to the Law & Justice Council must be reduced to show the balance in this account. The following chart shows the collections and disbursements for each year.

Year	Collection	Disbursed	Balance
1996	129,703.80	- 40,656.62	89,047.18
1997	191,631.01	0	191,631.01
1998	179,580.41	- 28,197.95	151,382.46
1999	193,445.54	- 16,625.12	176,820.42
2000	198,821.13	-5,234.48	193,586.65
2001	200,830.96	0	200,830.96
2002	207,138.97	-33,395.60	173,743.37
2003	229,358.34	-29,148.77	200,209.57
2004	271,850.64	-178,476.34	93,374.30
2005	301,785.46	-273,234.65	28,550.81
2006	359,138.24	-363,590.14	-4,451.90
2007	414,083.50	-448,192.93	-34,109.43
2008	405,016.67	-412,250.37	-7,233.70
2009	345,538.94	-390,393.80	-44,854.86
TOTAL	3,627,923.61	-2,219,396.77	1,408,526.84

On November 19, 1996, the Board of County Commissioners adopted Resolution 96-178, A Resolution concerning Law & Justice Budget Planning. This resolution authorizes 10% of the Criminal Justice sales tax to be reserved for Law and Justice Planning. The amount in this account is:

Year	Collection	Disbursed	Balance
1996	4,131.61	None	4,131.61
1997	19,163.10	None	19,163.10
1998	17,958.04	-3,745.49	14,212.55
1999	19,344.55	-16,818.66	2,525.89
2000	19,882.11	-21,683.14	-1,801.03
2001	20,083.10	-20,420.92	-337.82
2002	20,713.90	-24,498.14	-3,784.24
2003	22,935.83	-9,900.00	13,035.83
2004	27,185.06	-17,535.86	9,649.20
2005	30,178.55	-21,961.17	8,217.38
2006	35,913.82	-31,622.66	4,291.16
2007	41,408.35	-56,185.37	-14,777.02
2008	40,501.67	-28,083.86	12,417.81
2009	34,553.89	-44,074.78	-9,520.89
TOTAL	353,953.58	-296,530.05	57,423.53

OTHER INFORMATION

In November 2004, the Board of County Commissioners put on the ballot the following to building a new criminal justice center:

“Kittitas County Proposition No 1, Criminal Justice Sales/Use Tax” – The Board of County Commissioners of Kittitas County presents this proposition concerning an additional sales and use tax. This proposition authorizes the County to impose additional sales and use tax of up to 0.03% (three tenths of one percent) of the

KITTITAS COUNTY LAW & JUSTICE INFORMATION

selling price or value of articles used. Such tax shall be levied for a period of time not to exceed 20 years with the proceeds received by the County being used to fund the cost of constructing, equipping and operating a new criminal justice center. Should this proposition be approved? Yes No

The proposition was defeated by a vote of 5,098 – YES 10,183 – NO

After the above proposition failed in 2004 the Board of County Commissioners reviewed their proposal and redesigned the project. The plan was discussed at the County's Budget retreat in June 2005. In November 2005, the Board of County Commissioners put on the ballot:

Proposition No 1

"Criminal Justice General Obligation Bonds \$26,140,000" – The Kittitas County Board of Commissioners adopted Resolution No 2005-126 authorizing construction and equipment of a new criminal justice center and remodel of the county courthouse, issuance of \$26,140,000 of general obligation bonds maturing in not more than 20 years to finance such improvements, and levying excess property taxes of \$1,200,000 annually to repay such bonds, but only if Proposition No 2 is approved by the voters. Should this proposition be Approved Rejected?

The proposition was defeated by a vote of 4,112 APPROVED to 5,961 REJECTED

Proposition No 2

Sales/Use Tax for Criminal Justice – The Board of County Commissioners of Kittitas County presents this proposition authorizing the county to impose an additional sales and use tax of up to .3% (three-tenths of one percent) for up to 20 years, with the County's proceeds to fund a new criminal justice center and remodel the county courthouse, estimated at \$26,140,000, excess receipts to pay debt early if possible, but only if Proposition No 1 is approved. Should this proposition be approved? Yes No

The proposition was defeated by a vote of 3,969 YES to 6,037 NO

Since both propositions have been voted down, the Board is examining future options for the space needs for all county offices.

PUBLIC SAFETY SALES AND USE TAX

The Board of County Commissioners established a Citizens' Advisory Committee to evaluate the law and justice service needs of Kittitas County and whether or not these needs could be or should be met by an increase in the county sales tax. The Committee was charged with:

The three tenths of 1% county sales tax increase proposal citizens committee has been formed in order to examine the funding needs for criminal justice services provide by Kittitas County. Additionally, it is the task of the committee to examine and prioritize those needs that would best benefit the overall criminal justice system for Kittitas County.

The citizens' advisory committee reported that if the proposed tax increase was passed, it would allow the Kittitas County Sheriff's office to add 5 deputies, 1 civil deputy, and 1 evidence clerk. *Additionally, it will fund the indirect costs that will be created by the employment of additional officers, such as the costs of supplying the additional officers with the supplies that they need to perform their job (such as police cars,*

KITITAS COUNTY LAW & JUSTICE INFORMATION

gasoline, computers, paper, paper clips, etc), the additional support personnel that will be required to process the persons arrested by the additional officers (e.g. the prosecuting attorney's office, the superior court clerk's office), and the cost of jailing those additional persons who are convicted of committing crimes.

The citizens report also indicates the support of a full time position in the Clerk's office; 2 attorneys in the Prosecutor's office and a half-time custody officer in the Juvenile Department.

The Board of County Commissioners accepted the Committees report, passed Resolution 2007-94 and put the issue on the November 6, 2007 ballot for the taxpayers to vote. The ballot title was:

The Kittitas County Board of County Commissioners adopted Resolution No 2007-94, concerning a proposition to fund criminal justice service needs. If adopted, the proposition would implement a Citizens' Advisory Committee's recommendation to increase Kittitas County sales and use tax to fund escalating criminal justice services needs. The tax will be used to hire, train and equip additional law enforcement officers, additional county clerk, prosecuting attorney and associated administrative personnel, to fund a County-wide major criminal task force and enhance animal control. The tax will expire in seven years unless further authorized by public vote. Shall the sales and use tax be increased by three tenths of one percent to fund additional law enforcement and related criminal justice services and personnel for Kittitas County and the incorporated cities of Kittitas County?
 Yes No

The issue was passed Yes 6,533 and No 3,738. The Board of County Commissioners adopted Ordinance 2007-36 adding a new chapter to the Kittitas County Code. This tax will automatically expire on December 31, 2014, unless further authorized by public vote.

The following chart shows the amount of revenues collected and the amount expensed since the tax started collection in July 2008.

Year	Revenues		Total Revenues	Expenses				Total Expenses	Balance
	Collections	Interest		Clerk	Juvenile	Prosecutor	Sheriff		
2008	827,784.75	443.27	828,228.02	-22,350.77	-4,750.82	-60,997.62	-408,276.95	-496,376.16	331,851.86
2009	1,176,771.46	1,432.59	1,178,204.05	-47,587.93	-26,653.64	-155,809.75	-588,999.91	-819,051.23	359,152.82
Total	2,004,556.21	1,875.86	2,006,432.07	-69,938.70	-31,404.46	-216,807.37	-997,276.86	-1,315,427.39	691,004.68

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Map of Washington State
Reflecting Kittitas County

Statistics

KITTITAS COUNTY GENERAL COUNTY INFORMATION

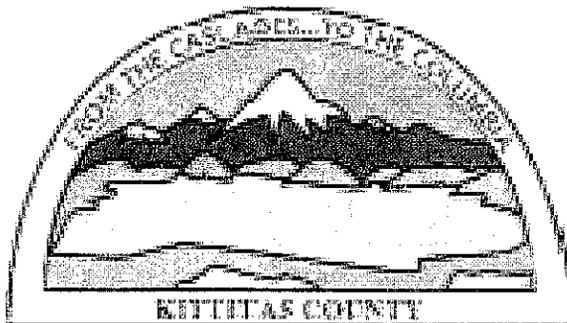
Kittitas (pronounced 'kit-i-tass) County is located in central Washington State. It spans from the lush forested Cascade Mountains to the upper Yakima River Valley plains and the Columbia River.

Year organized:	1883
County seat:	Ellensburg
Population*:	2008 - 39,400 est. 2000 - 33,362 1990 - 26,725 1980 - 24,866
Land area:	2,315 sq mi 1,481,600 acres
Person/sq mi**:	14.5
Latitude:	47°12'44"N
Longitude:	120°67'55"W
Elevation***:	from 478' to 7881'
Climate:	

*April 1 Population Determinations from the Office of Financial Management, State of Washington

** US Census 2000

***Approximate range of County elevation, various sources



KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2008 Assessment for 2009 Tax			1998 Assessment for 1999 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 6,128,464,393	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 2,051,876,530	RANK
Suncadia LLC	Destination Resort	269,184,430	4.392%	1	-	-	-
Puget Sound Energy/Electric	Electrical Utility	193,547,942	3.158%	2	28,192,386	1.374%	1
Roslyn Lodge LLC	Destination Resort	97,408,950	1.589%	3	-	-	-
Prospector's Reach	Destination Resort	26,145,590	0.427%	4	-	-	-
BNSF Railroad Co	Railroad	23,786,521	0.388%	5	15,132,953	0.738%	3
Ellensburg Telephone Co Inc	Telephone Company	22,942,889	0.374%	6	19,128,598	0.932%	2
Tumble Creek Golf	Destination Resort	21,728,650	0.355%	7	-	-	-
Campus Crest at Ellensburg LLC	Multi-residential Housing	20,916,500	0.341%	8	-	-	-
Puget Sound Energy/Gas	Gas Utility	18,816,484	0.307%	9	-	-	-
CNL Income Snoqualmie	Ski Resort	16,551,130	0.270%	10	-	-	-
Auvil Fruit Co Inc	Orchard	-	-	-	11,563,220	0.564%	4
Twin City Foods	Food Processing	-	-	-	14,025,998	0.684%	5
Plum Creek Timber	Wood Processing	-	-	-	9,074,720	0.442%	6
Fairway Investments	Multi-Residential Housing	-	-	-	5,616,280	0.274%	7
Boise Cascade Lumber Co	Wood Processing	-	-	-	5,205,120	0.254%	8
MCI Worldcomm	Communications	-	-	-	5,109,441	0.249%	9
Hearthstone Associates	Retirement Housing	-	-	-	4,953,300	0.241%	10
TOTAL		<u>\$ 711,029,086</u>	<u>11.60%</u>		<u>\$ 88,043,155</u>	<u>4.29%</u>	

Source: Kittitas County Assessor TerraScan Report dated 2/14/2008
Assessed Value Includes Utilities

**Kittitas County, Washington
Principal Employers,
Current Year and Nine Years Ago**

Employer	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,333	1	6.85%	1,067	1	6.54%
Kittitas Valley Community Hospital	463	2	2.38%	350	2	2.15%
Ellensburg School District	340	3	1.75%	300	3	1.84%
Kittitas County	310	4	1.59%	251	4	1.54%
Anderson Hay Grain/Agri	270	5	1.39%	115	6	0.71%
Fred Meyer	192	6	0.99%	0	0	0.00%
City of Ellensburg	148	7	0.76%	151	5	0.93%
Elmview	117	8	0.60%	50	9	0.31%
WVA Department Natural Resources	95	9	0.49%	104	7	0.64%
Cle Elum Roslyn School District	94	10	0.48%	102	8	0.63%
	<u>3,362</u>		<u>17.29%</u>	<u>2,490</u>		<u>15.27%</u>
Total County Working Population (2009)	19,450					
Total County Working Population (2000)	16,310					

Source: Washington State Employment Security Department and Individual Employers

Kittitas County, Washington
Demographic and Economic Statistics
Last Ten Calendar Years

<u>Calendar Year</u>	<u>Population</u>	<u>Total Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2000	33,362	771,196	23,024	31.4	n/a	5.5
2001	34,000	792,876	23,475	31.6	4,751	6.6
2002	34,800	817,207	23,642	31.8	4,710	7.2
2003	35,200	837,385	23,850	32.1	4,807	7.7
2004	35,800	887,892	24,583	32.2	4,792	6.9
2005	36,600	931,918	25,370	32.4	4,873	5.9
2006	37,400	1,011,643	26,732	32.5	4,856	5.2
2007	38,300	1,100,675	28,841	32.6	5,038	4.8
2008	39,400	n/a	n/a	32.8	5,378	5.8
2009	39,900	n/a	n/a	33.0	n/a	9.4

Sources: Washington State Employment Security Department
Washington State Department of Public Schools
Bureau of Economic Analysis
Office of Financial Management

KITTITAS COUNTY, WASHINGTON

PROPERTY TAX RATES
(PER \$1000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS
(UNAUDITED)

ASSESSMENT YEAR	STATE OF WASHINGTON	KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
1997	3.349000	1.522100	1.864000	2.461400	2.870100	1.038400	0.173000	0.094800	0.652800	0.000000	14.025600
1998	3.311800	1.533400	1.877500	2.495700	2.638100	1.094900	0.476400	0.095400	0.000000	0.000000	14.025600
1999	3.237600	1.477500	1.845200	2.420600	2.920300	1.145200	0.047440	0.087900	0.500000	0.000000	13.523200
2000	3.213500	1.436800	1.794400	2.430100	2.889300	1.168900	0.048380	0.083700	0.000000	0.000000	14.108700
2001	2.997400	1.382300	1.703200	2.442000	3.358500	1.138500	0.466800	0.078200	0.000000	0.000000	13.500500
2002	2.884700	1.340600	1.631000	2.455600	3.221100	1.083100	0.462300	0.076500	0.000000	0.000000	13.566900
2003	2.958700	1.314000	1.616100	2.553100	3.337800	1.107700	0.468000	0.077100	0.000000	0.000000	13.432500
2004	2.998000	1.264000	1.544700	2.441300	3.260000	1.080100	0.449600	0.070500	0.000000	0.000000	13.108200
2005	2.951747	1.192675	1.416916	2.477125	3.069108	1.002948	0.436525	0.062747	0.000000	0.000000	12.609791
2006	2.725828	1.097245	1.253564	2.556000	2.842000	0.910000	0.368000	0.061357	0.000000	0.000000	11.813994
2007	2.382814	1.002890	1.225605	2.172944	2.079221	1.152369	0.336896	0.062426	0.000000	0.000000	10.415165
2008	2.018444	0.892025	1.102931	1.741646	1.849461	1.011480	0.315973	0.061202	0.000000	0.000000	8.993162

Source: Kittitas County Assessor

*Average rate calculation: total amount of all taxes collected locally for Districts that levied divided by total assessed value of Districts that levied.

** An actual total levy would include State, County, Road or City, School and may, or may not, include Fire, Hospital, Cemetery, Water or Sewer.

KITTITAS COUNTY, WASHINGTON.

PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECT TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
1998	\$ 5,088,294.92	\$ 4,793,114.76	94.20%	\$ 240,320.16	\$ 5,033,434.92	\$ 351,574.75	98.92%	6.91%
1999	\$ 5,272,961.17	\$ 5,125,717.80	97.21%	\$ 220,612.07	\$ 5,346,329.87	\$ 334,402.73	101.39%	6.34%
2000	\$ 5,374,855.40	\$ 5,215,972.75	97.04%	\$ 190,707.53	\$ 5,406,680.28	\$ 349,183.53	100.59%	6.50%
2001	\$ 5,552,667.60	\$ 5,398,539.71	97.22%	\$ 167,795.60	\$ 5,566,335.31	\$ 587,240.24	100.25%	10.58%
2002	\$ 5,993,218.39	\$ 5,755,833.63	96.04%	\$ 420,680.67	\$ 6,176,514.30	\$ 402,660.79	103.06%	6.72%
2003	\$ 6,251,499.93	\$ 6,023,977.96	96.36%	\$ 254,419.50	\$ 6,278,397.46	\$ 374,037.74	100.43%	5.98%
2004	\$ 6,248,257.99	\$ 6,113,977.34	97.85%	\$ 236,187.11	\$ 6,350,164.45	\$ 422,867.88	101.63%	6.77%
2005	\$ 6,806,803.34	\$ 6,756,137.35	99.26%	\$ 275,459.58	\$ 7,031,596.93	\$ 231,991.66	103.30%	3.41%
2006	\$ 7,357,093.19	\$ 7,154,639.11	97.25%	\$ 274,811.01	\$ 7,429,450.12	\$ 318,675.89	100.98%	4.33%
2007	\$ 7,982,948.79	\$ 7,770,202.90	97.33%	\$ 180,532.77	\$ 7,950,735.67	\$ 342,474.52	99.60%	4.29%
2008	\$ 9,245,273.05	\$ 8,834,411.65	95.56%	\$ 153,246.57	\$ 8,987,658.22	\$ 589,398.21	97.21%	6.38%
2009	\$ 9,930,010.92	\$ 9,059,005.50	91.23%	\$ 283,369.19	\$ 9,342,374.69	\$ 1,471,547.98	94.08%	14.82%

Source: Kittitas County Treasurer

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2003	2004	2005	2006	2007	2008	2009
Assessor (Assessment Year)							
Number of Taxable Real Property Parcels	26,922	28,118	29,341	31,518	32,271	32,867	33,290
Number of New Construction Parcels	2,046	2,512	2,264	2,302	2,575	2,146	1,747
New Construction Assessed Value	83,899,873	226,771,899	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140
State Assessed Utility Value	114,669,458	113,916,038	120,299,737	157,528,498	318,208,940	304,125,436	262,899,279
County Total Assessed Value	2,660,085,451	3,000,309,391	3,333,464,639	3,936,776,085	4,964,949,052	6,128,464,393	6,411,783,255
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	1.31400	1.26400	1.19268	1.09725	1.00289	0.89203	0.875351
Auditor							
Recording							
Total Documents Recording	18,382	16,305	18,397	17,787	16,863	13,969	12,947
Total Fees Collected	367,494	332,201	478,676	560,308	650,864	611,505	661,518
Licensing							
Vehicle Title Transactions	8,894	8,765	8,883	9,071	9,684	8,695	7,850
Vehicle Non Title Transactions	38,696	39,585	39,360	40,428	41,597	43,815	43,872
Vessel Title	230	220	202	208	248	188	221
Vessel Non Title Transactions	1,076	1,143	1,141	1,194	1,218	1,283	1,276
Total Fees Collected	3,653,633	3,821,030	3,917,973	4,454,213	4,448,999	4,113,385	4,111,905
Auditor Fees Collected	206,976	210,172	211,219	216,482	231,093	206,701	199,796
Voter Registration							
New Registrants	n/a	n/a	880	1,511	1,258	3,642	3,639
Cancelled Registrants	n/a	n/a	368	646	380	485	1,033
Elections							
Elections Conducted	2	3	3	4	5	4	2
Ballots Counted	10,654	30,993	15,387	26,650	22,692	38,962	12,680
# Registered Voters @ General	17,474	19,817	19,903	18,246	18,341	20,631	19,903
Accounting							
Accounts Payable Checks	19,421,980	19,862,130	21,002,360	21,202,212	20,278,198	22,195,523	24,826,753
Payroll Checks	9,523,157	9,700,340	10,407,064	11,096,978	12,321,984	13,400,343	13,358,343
Number of Employees	436	440	468	486	508	514	467
Community Development Services							
Plats	14	11	41	48	63	33	8
Short Plats	53	59	97	136	168	58	20

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2003	2004	2005	2006	2007	2008	2009
Clerk							
Cases Filed							
Criminal	414	359	386	367	347	339	345
Civil	819	781	811	753	785	871	955
Domestic	175	229	199	182	212	189	201
Probate	72	97	87	86	88	109	94
Pat/Adop	51	39	41	42	32	33	29
Mental	11	10	5	8	10	14	8
Dep/At Risk	64	81	72	130	108	105	54
Juvenile Offenders	139	132	124	138	126	142	115
Pleadings Filed							
Criminal	13,715	17,038	19,227	23,982	24,998	27,525	29,248
Civil	2,651	1,883	5,375	10,260	11,323	14,078	15,696
Domestic	1,096	2,431	3,644	7,331	8,687	8,425	8,712
Probate	468	946	992	1,563	1,726	2,094	1,883
Pat/Adop	480	764	806	1,237	1,161	1,318	1,087
Mental	56	53	26	33	72	80	35
Dep/At Risk	340	901	1,994	2,963	3,869	4,222	3,628
Juvenile Offenders	2,138	1,926	2,845	4,375	6,258	6,533	7,576
County Commissioners							
Resolutions	163	136	174	194	167	183	165
Ordinances	21	45	40	63	38	24	25
Information Services							
Service Request Processed	1,303	1,556	2,412	2,774	3,034	3,113	2,865
WSU Extension							
4-H Members	318	328	326	339	348	409	411
Extension Volunteers	111	119	122	142	142	134	142
Volunteer Hours	18,219	20,036	20,400	23,563	23,719	21,680	23,475
Master Gardener Plant Clinic Clients	540	473	640	361	770	460	612
Agricultural Public Contacts	128	7,710	8,892	12,018	5,570	8,436	5,996

KITITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2003	2004	2005	2006	2007	2008	2009
Juvenile Court Services							
CJAA Programs							
Risk Assessments	53	77	66	73	80	99	47
Aggression Replacement Training	20	20	16	15	16	18	16
JAIBG/JABG Programs							
UA'S/Positives	194-53	113-70	152-111	38-30	53-42		59-56
Work Crews-Youth	36	16	24	24	32	32	37
Work Crews-Hours	202	265	303	414	384	355	519
Work Crews-Sites	11	11	11	9	18	10	14
UA Pre Screens/Positives	not established	113-70	256-134	93-41	105-50		173-59
Healthy Choices participants	not established	not established	14	22	8	16	22
CJS Programs							
Community Service Youth-DIVS	In 29 Out 31	In 30 Out 36	In 22 Out 17	In 46 Out 37	In 36 Out 37		In 23 Out 25
Community Service Hours-DIVS	648	644	429	761	745	704	605
Community Service Youth-Ct.	In 45 Out 52	In 83 Out 71	In 27 Out 44	In 61 Out 44	In 61 Out 50		In 70 Out 58
Community Service Hours-Ct.	2,131	2,836	2,135	2,655	2,084	2,433	2,432
Community Service Sites Served	51	57	71	88	69	72	78
Diversion Program							
Youth Accountable	118	90	73	114	80	127	94
Community Accountability Boards	44	45	35	65	53	54	53
Volunteer Hours	1,672	1,215	945	594	477	486	477
Cases Referred for Supervision	144	133	122	137	127	146	115
Lower District Court							
Cases filed							
Traffic Infractions	n/a	10,404	11,019	9,221	9,650	10,946	9,485
Non-Traffic Infractions	n/a	493	474	512	485	408	428
DUI/Physical Control	n/a	487	413	395	382	393	333
Other Criminal Traffic	n/a	653	383	282	582	692	750
Criminal Non-Traffic	n/a	1,354	1,338	1,199	1,207	1,395	1,436
Domestic Violence	n/a	90	77	70	79	80	109
Civil	n/a	843	805	773	904	933	1,040
Small Claims	n/a	77	85	93	78	73	73
Parking	n/a	273	258	224	254	204	149
Prosecutor							
Felony	383	414	359	387	371	448	345
Sex	10	14	13	43	21	25	18
Juvenile	324	300	278	216	202	482	241
Upper District	757	887	781	703	664	593	1,266
Lower District	2,623	2,496	2,136	1,876	1,950	1,743	1,286

KITITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2003	2004	2005	2006	2007	2008	2009
Sheriff							
Total Calls	14,813	11,683	10,637	12,983	14,251	17,653	16,369
Traffic Stops	3,940	2,370	2,088	4,090	4,776	6,401	4,739
Civil Papers	2,636	1,794	1,067	676	1,083	2,369	2,428
Jail Bed Days	36,868	32,631	31,263	35,535	36,986	41,712	43,081
Warrants	470	344	274	391	423	597	613
Treasurer							
Excise Tax Affidavits	2,809	3,296	3,701	3,299	2,753	2,023	1,805
Upper County District Court							
Tickets Filed (parking, traffic, non-traffic, crlmlnal, non-criminal)	8,556	7,727	7,334	8,688	8,189	7,352	8,843
Human Resources							
Employees Hired	124	142	167	153	171	149	152
Full Time Employees	20	46	59	52	51	40	16
Fair							
Adult/Youth Exhibits	8,778	8,328	8,317	7,703	7,976	8,182	8,298
Attendance	65,743	63,574	64,250	71,514	72,293	67,503	66,609
Event Center							
Rentals (# of rooms)	117	239	202	214	209	334	230
Monthly Haul In Passes (no passes April - Sept.)	97	125	151	221	129	90	137
Rodeo Arena and Bloom Pavlllon Rentals	514	419	398	399	399	497	426
Noxious Weed							
Contract Rate	19	21	21	21	23	25	26.6
Contracted Hours	3,256	3,256	3,344	3,665	4,200	4,376	4600
Total Employees	7	7	6	7	7	7	8

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KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2003	2004	2005	2006	2007	2008	2009
Road Statistical Data							
Pavement Type							
Grade/Drain	18	18	18	18	18	18	18
Gravel	53	52	53	50	50	50	50
TOTAL MILES GRAVEL ROADS	72	71	71	69	69	68	68
BST	442	437	429	440	439	470	470
ACP	43	48	62	53	57	26	26
PCC	3	3	-	-	-	-	-
TOTAL MILES SURFACED ROADS	489	489	491	493	496	496	496
TOTAL MILES - ALL ROADS	560	560	562	562	565	564	564
MILES - CHIP SEALED	68	68	73	67	78	66	77
ACCESS PERMITS	734	755	851	962	781	557	176
ADDRESS PERMITS	446	384	483	653	392	227	322
Misdemeanant Probation							
Pre Trial Cases	510	732	750	504	466	183	315
Conviction Cases	3,977	3,320	3,325	2,664	2,782	2,340	2,737
Warrants Cases	727	830	890	916	916	931	1,031
Total Cases In&Out	I-3,019 O-2,535	I-2,555 O-2,724	I-2,208 O-2,608	I-2,469 O-2,399	I-2,493 O-2,373	I-2,510 O-2,516	I-2,532 O-2,691
Public Health							
Birth Certificates Issued	900	910	992	n/a	1,021	1,076	1,137
Communicable Disease Cases Confirmed	31	14	37	n/a	25	83	89
TB Tests	316	319	312	n/a	290	279	254
Food Handler Permits Issued	1,426	1,509	1,781	n/a	1,857	1,844	2,308
Site Evaluations Performed	312	380	378	n/a	461	224	111
Solid Waste							
Ellensburg Garbage Tons	21,290	24,136	23,857	24,589	25,101	23,818	22,492
Cle Elum Garbage Tons	6,055	6,386	7,480	8,176	10,540	8,457	7,368
Ellensburg CDL Tons	716	511	668	582	768	558	587
Cle Elum CDL Tons	242	313	393	174	254	181	221
Ryegrass CDL Cubic Yards	9,437	3,552	16,693	12,563	19,592	24,114	8,303
Ellensburg Yard Waste Tons	1,270	1,394	1,536	1,555	1,694	1,577	1,616
Cle Elum Yard Waste Tons	144	149	125	140	227	427	314
Septage Gallons	861,084	958,129	840,204	974,556	1,118,099	893,801	986,459

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Glossary

KITTITAS COUNTY

2010 BUDGET

GLOSSARY

Accrual Basis Accounting: A method of accounting for revenues and expenses when earned or incurred instead of when cash is received or spent.

Actual: Monies which have already been used or received as opposed to budgeted monies which are estimates of possible funds to be spent or received.

Appropriation: A legal authorization granted by the County Commissioners to make expenditures and to incur obligations for a specific purpose or program; usually granted for a one-year period.

Appropriation Resolution: The official enactment by the County Commissioners giving the legal authority for County officials to obligate and expend resources.

Assessed Valuation: The estimated value placed upon real or personal property as the basis for levying property taxes.

Audit: An examination to determine the accuracy and validity of records and reports by an agency whose duty it is to make sure the County conforms with established procedures and policies.

BARS: Stands for Budgeting, Accounting, Reporting System. The manual the State of Washington requires governmental entities (i.e., counties and cities) to use.

Benefits: The County provided employee benefits such as social security insurance, retirement, worker's compensation, life insurance, medical insurance and dental insurance.

Bond: A written promise to pay a specific sum of money (principal) at a specified future date along with periodic interest rate. Bonds are typically used for long-term debt to pay for a particular capital expenditure.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year

Budget Calendar: The schedule of key dates involved in the process of adopting and then executing an adopted budget.

Budget Hearing: The public hearings conducted by County Commissioners to consider and adopt the annual budget.

Budget Policy: An overall plan to guide present and future courses of action regarding the coordination of revenues and expenditures.

Capital Assets: Assets of significant value which have a useful life of several years. Also, referred to as fixed assets.

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Capital Budget: Major capital improvements which are beyond the routine operation of the County are budgeted under separate capital project funds. These projects, which often require more than one year for completion, include items such as expansion of treatment plants and reconstruction of intersections. In total, these projects are referred to as the Capital Budget and are not included in the annual operating budget.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a fixed period of years, identifying the expected beginning and ending date, and the amount to be expended in each year and the method of financing those expenditures.

Capital Outlays: Annual operating expenditures for the acquisition of, or addition to, fixed assets. These expenditures must cost more than \$5,000, including construction projects, land acquisition, major renovations or repairs to existing grounds or facilities, and equipment purchases.

Capital Projects: Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Debt Service: The annual payment of principal and interest on the County's indebtedness.

Deficit: The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement, in proprietary type funds (such as enterprise and internal service funds).

EMS: Emergency Management Services.

Enterprise Fund: A type of proprietary fund containing the activities of funds where the intent is for the direct beneficiaries to pay for all costs of the fund through fees, or where a periodic determination of revenues and expenses is desired by management.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, the costs of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Fiscal Year: Any yearly accounting period, without regard to its relationship to a calendar year. The fiscal year for Kittitas County begins on January 1 and ends on December 31.

FTE: Stands for Full-time Equivalent. A numerical expression which indicates the amount of time a position has been budgeted for. A position budgeted at 40 hours per week for 12 months equals 1.0 FTE. Other frequently budgeted levels are 20 hours per week (.5 FTE) to show a position that has been split between two funds because the employee's responsibilities directly affect two funds.

Fund: An accounting entity with its own self-balancing set of accounts recording cash and/or other sources of revenues against expenditures for specific activities.

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Fund Balance: The excess of an entity's assets over its liabilities in a particular fund. A negative fund balance is sometimes called a deficit.

GAAP: Stands for Generally Accepted Accounting Principles, which are accounting and reporting standards used for both private industry and government.

GASB: Government Accounting Standards Board regulates the rules and standards for all governmental units.

General Fund: The County's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the County that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance and administration.

Grants: A contribution of assets (usually cash) by one governmental unit or other organization to be used or spent for a specified purpose, activity, or facility. Typically, these contributions are made to local governments from the State and Federal governments.

Interfund Services/Revenue: The term "interfund" refers to transactions between individual Funds of the County rather than transactions between the County and private companies, other governments or vendors. From a budgeting and accounting perspective, the service provider (e.g., Purchasing) will budget for both the cost of providing service and the revenue received from the service receiver (e.g., Utilities) for the service. In other words, one fund would be the customer of another and both budgets must reflect this provider customer relationship. As can be seen from this description, interfund activities inflate both expenditures and revenues; this causes what we refer to as "double budgeting."

Interfund Transfers: Amounts transferred from one County fund to another.

Intergovernmental Revenue: Grants, entitlements, shared revenues and payment for goods and services by one government to another.

Internal Service Funds: A type of proprietary fund which accounts for the goods and services which are provided to other units of the County and payment by the benefiting unit is intended to fund the costs of providing such services.

Levy: To impose a tax, special assessment or service charge for the support of government activities. The term most commonly refers to the real and personal property tax levy.

Levy Rate: The rate at which taxes, special assessments or service charges are imposed. For example, the real and personal property tax levy is the rate at which property is taxed per \$1,000 of assessed valuation. The rate is determined by calculating the ratio of the maximum amount of property tax revenue allowable under state law and the total assessed valuation within the taxing district.

LEOFF: A state retirement system for law enforcement and the fire fighter personnel of the County.

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Liability: Debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Licenses and Permits: Charges for the issuance of licenses and permits. Licenses are required by municipalities for selected trades, occupations and other activities for regulatory purposes. Permits are issued to aid regulation of new business activities.

Mandate: A requirement imposed by one unit of government on another unit of government.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Non-departmental Expenditures: Expenditures that are not directly related to the operations of a single County department.

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include personnel services (wages and salaries), contracted services (utilities, maintenance contracts, etc.) supplies and materials, and capital outlays.

Operating Budget: The annual appropriation to maintain the provision of County services to the public.

Operating Transfer In: Transfer from other funds which are not related to rendering of service.

Other Services and Charges: A basic classification for services other than personnel services which are needed by the County. This budget item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

Program: A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

Proprietary Fund: See Enterprise Fund and Internal Service Funds.

Proposed Budget: The recommended and unapproved County budget submitted to the County Commissioners and public in October/November of each year.

PERS: Stands for Public Employees Retirement System provided for all County employees, other than law enforcement and fire fighter personnel, by the State of Washington.

Reserve: A segregation of assets to provide for future use toward a specified purpose.

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Resources: Total of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific source for some future period; typically, a year.

R.I.D.: Stands for Road Improvement District. A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties

Salaries and Wages: Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and seasonal help.

Service Measures: Specific quantitative measures of work performed within an activity or program (i.e., total miles of streets cleaned). Also a quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program).

Special Revenue Funds: General government funds where the source of revenue is dedicated to a specific purpose.

Supplemental Appropriation: An appropriation approved by the Commissioners after the initial budget appropriation.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments, or charges for services rendered only to those who pay, for example, sewer service charges.

Transfers: Internal movements of revenue and expenses among funds in the budget to provide needed sources of funding for expenses incurred on behalf of another fund.

Trust Fund: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

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