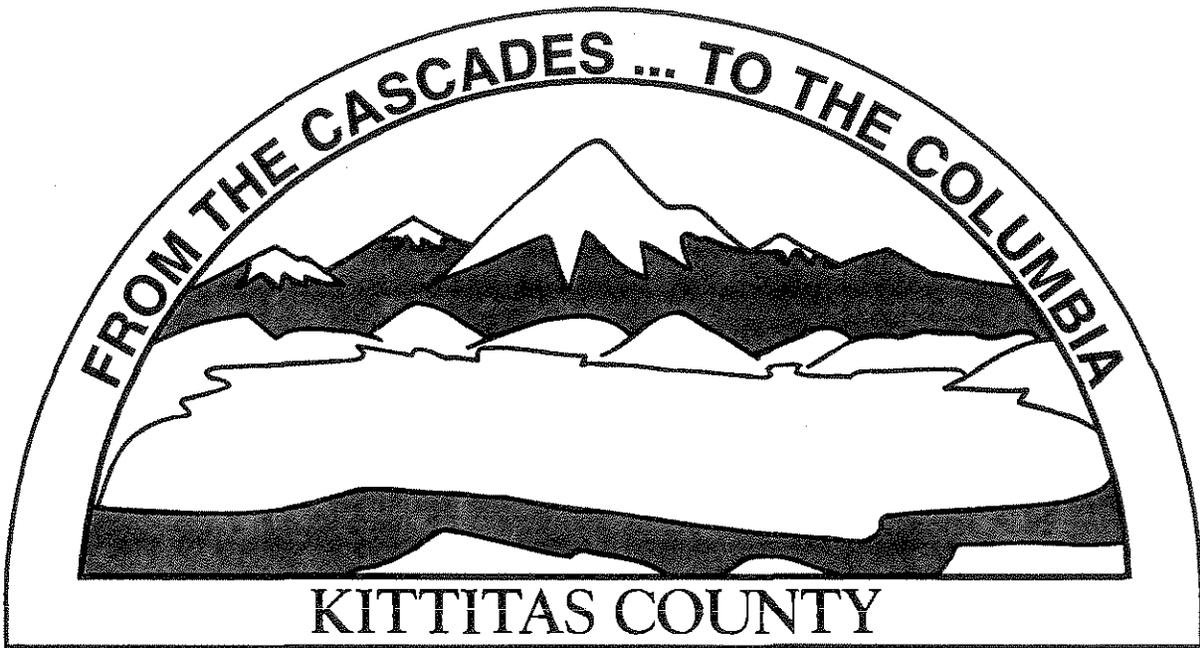


Kittitas County, Washington



2011 Annual Budget

2011

KITTITAS COUNTY,
WASHINGTON
ANNUAL BUDGET

Jerald V. Pettit
County Auditor

Prepared by:

Judy Pless, CGFM, Budget & Finance Manager

Charlene Sandland, Accountant

Karen Hamel, Accountant

Kay Kresge, Accountant

Terri Mohan, Accounting Technician

Ruth Baryo, Accounting Assistant

Kittitas County 2011 Budget

To the Citizens of Kittitas County:

We are pleased to present to you Kittitas County's 2011 Annual Budget. The budget is a very complex tool and is vital to the operation of Kittitas County.

In July 2010, the Kittitas County Management team held the budget retreat to set and discuss budget priorities for 2011. 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 2011 preliminary budget package, which includes instructions and budget forms to be completed.

Along with the budget information Commissioner Mark McClain, 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 July 14, the BOCC has met internally and with Judy Pless to continue refining the Budget Retreat format and processes so that it best meets your departmental business needs. This year will see many changes as well, including a reduction from a full day to a half-day event.

We will provide an outline of the agenda, but we will certainly provide a financial update as well as explain some of this year's budget challenges which we must consider. The Board has, however, determined certain policy items which we can report: we do not anticipate increasing property taxes or personnel in 2011. We do not anticipate a similar budget shift which occurred last year from the Public Works fund. We do not anticipate relying on "rainy day" funds and we will again be looking to limit training, travel and professional associations.

We will most certainly discuss medical and other benefits and will be looking for your suggestions as we determine how to live within our means.

Finally, the BOCC has discussed the Priorities of Government for the budget discussion. Our 2011 priorities are:

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

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.

*~Mark McClain, Chairman
~Board of County Commissioners*

Kittitas County 2011 Budget

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 which 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 2011 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 2011, 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.

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
2009	17,469,896	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 2011 budget was prepared with the projections being very conservative, with the levels coming in at the 2005 levels.

On December 6, 2010, the Commissioners held a public hearing to consider adoption of the 2011 budget. The hearing continued until December 7th, 2010 and the budget was adopted by Resolution Number 2010-121. 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 2010-117; Resolution for levying taxes for the General Fund Tax Levy
- Resolution 2010-118; Resolution for levying taxes for the County Road Fund

Kittitas County 2011 Budget

- Resolution 2010-119; Resolution for levying certification for the General Fund
- Resolution 2010-120; Resolution for levying certification for the County Road Fund
- Resolution 2010-138; Resolution correcting the levy certification on the County Road Fund

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 34 different departments, which make up the general fund. The General Fund is the fund used to account for all financial 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 26 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.

Kittitas County 2011 Budget

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

Kittitas County Table of Contents

County Overview	1
Annual Budget Process	7
Financial Structure	10
Financial Policies.....	11
Budget Summary.....	17
General Fund.....	31
Revenues	31
Expenditures.....	38
Detail of Revenues & Expenditures.....	43
Assessor	43
Auditor.....	44
Board of Equalization.....	45
Fire Marshal.....	46
Community Development Services	47
Clerk.....	48
Commissioners	49
Information Services	50
WSU Extension.....	51
Disability Board.....	52
Communications	52
Superior Court Judge	53
Juvenile	54
Law Library.....	55
Lower District Court.....	56
Facilities Maintenance	57
Non-Departmental	58
Prosecutor	59
Sheriff	60
Treasurer	62
Upper District Court	63
Pest Disease Control Board.....	64
Conference of Governments	64
Flood Control.....	65
Regional Library Advisory.....	65
Emergency Management Services	66
Human Resources.....	67

Kittitas County Table of Contents

Criminal Justice/Law & Justice Council	68
Post Employment	69
Historical Document Program.....	69
Computer Replacement	70
County Fair	71
Special Revenue Funds.....	73
Detail of Revenues & Expenditures	
Airport	79
Current Expense Vehicle Replacement.....	80
Sheriff K-9	80
Community Services	81
County Road.....	82
Public Facilities.....	83
EIS Trust	84
Low Income Housing.....	84
Recreation	85
Homelessness Housing Asst.....	86
Trial Court Improvement.....	86
Public Health.....	87
Veterans Assistance	88
911 Phone	88
3/10 th Criminal Justice Tax	89
Treasurers ULID	90
Treasurers M&O	90
Noxious Weed	91
Auditor Cent Doc Preservation	92
Misdemeanant Probation.....	93
Prosecutor Victim Witness	94
Prosecutor Drug Enforcement	94
Public Defense	95
Forfeited Drug Proceeds.....	95
Stadium	96
Real Estate Excise Tax Technology	96
Debt Service Funds.....	97
2001 Fair Bond Revenues & Expenses.....	99
2010 GO & Refunding Bond Revenues & Expenses.....	99
County Refund Revenues & Expenses.....	99

Kittitas County

Table of Contents

CRID 96-1 Bond Revenues & Expenses	100
CRID Guaranty Fund Revenues & Expenses.....	100
1991 Fair Bond Revenues & Expenses	100
Capital Project Funds.....	101
Capital Improvements Revenues & Expenses	104
Courthouse/Jail Facilities Expansion Revenues & Expenses	105
Rodeo Grounds Capital Improvement Revenues & Expenses.....	106
Capitalized Equipment.....	107
Ordinance 2008-08 6-Year Capital Facilities Plan	108
Public Works 6-Year Transportation Plan & Annual Construction	114
Proprietary Funds.....	129
Solid Waste Revenues & Expenses.....	131
Equipment Rental Revolving Revenues & Expenses	132
Unemployment Compensation Revenues & Expenses	133
Trust Funds.....	135
Jerry Williams Library Trust Revenues & Expenses	136
Personnel Overview	137
Personnel Totals by Department.....	143
Current Personnel by position.....	144
Monthly Salary Scales	149
Employee Benefits.....	159
Law & Justice Information.....	161
Statistics.....	169
Glossary.....	183



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 has 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 the County's 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 \$75,000; 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. Kittitas County has two Superior Court Judges who are elected at large for four year term.

DISTRICT COURT JUDGES. DISTRICT COURT. 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 than \$75,000; 3) Small Claims; 4) Domestic violence protection petitions; 5) Anti-harassment petitions; 6) Drug property forfeiture hearings; 7) Vehicle impound hearings; and 8) Name change petitions. Kittitas County has two District Courts: Lower County and Upper County. The judge for each district is elected to a four year term.

Kittitas County
Overview

Kittitas County Citizens

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	Obie O'Brien	Jan. 1, 2011 - Dec. 31, 2014
Assessor	Marsha Weyand	Jan. 1, 2011 - Dec. 31, 2014
Auditor	Jerald V. Pettit	Jan. 1, 2011 - Dec. 31, 2014
Clerk	Joyce Julsrud	Jan. 1, 2011 - Dec. 31, 2014
Prosecuting Attorney	Greg L. Zemple	Jan. 1, 2011 - Dec. 31, 2014
Sheriff	Eugene Dana	Jan. 1, 2011 - Dec. 31, 2014
Treasurer	Deanna Panattoni	Jan. 1, 2011 - Dec. 31, 2014
Superior Court Judge		
Presiding Judge	Michael E. Cooper	Jan. 1, 2009 - Jan. 14, 2013
	Scott Sparks	Jan. 1, 2009 - Jan. 14, 2013
District Court Judge		
Lower County	Thomas A. Haven	Jan. 1, 2007 - Jan. 9, 2011
Lower County	James Hurson	Jan. 9, 2011 - Jan. 12, 2015
Upper County	Darrell Ellis	Jan. 1, 2011 - Dec. 31, 2014

APPOINTED OFFICIALS

Director of County Fair	Matthew Anderson
Interim Director of Community Development Services	Kirk Holmes
Director of Computer Services	Duke Senter
Director of Facilities Maintenance	Matthew Anderson
Interim Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Lisa Young
Director of Probation Services	William Holmes
Director of Public Works	Kirk Holmes
Director of Solid Waste	Patti Johnson
Fire Marshal	Brenda Larsen
Interim Public Health Administrator	Linda Navarre/James Rivard
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 EXPENDITURES

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 ANNUAL BUDGET PROCESS

2011 PRELIMINARY BUDGET CALENDAR

1. July 19, 2010
On or before July 19, 2010 the County Auditor shall submit to each county official their 2011 preliminary budget forms.
2. August 16, 2010
Each department shall submit an estimated budget to the County Auditor.
3. September 10, 2010
Kittitas County Fair estimated budgets are due to the County Auditor.
4. September 20, 2010
The County Auditor shall submit the compiled budget to the Board of County Commissioners.
5. September 27, 2010 through
October 22, 2010
The Board of County Commissioners shall review the preliminary budget requests and make any revisions/additions it deems advisable. If deemed necessary by the Board of County Commissioners, they will request Elected Officials and/or Department heads be available to discuss individual budget requests.
6. October 29, 2010
The County Commissioners shall return to the Auditor the budget for presentation in final form.
7. November 26, 2010
First publication of county budget hearing.
8. December 3, 2010
Second publication of county budget hearing.
9. December 6, through
December 10, 2010
Public Hearing and Adoption of the 2011 County Budget

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 26 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 3 capital project funds.

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.

DEBT POLICY

Kittitas County is currently in the process of adopting our debt policy. It is expected to be adopted by April 2011.

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.

On February 2, 2010, the Board of County Commissioners adopted **Resolution 2010-12** adding a section for Leases of Personal Property

- A lease of personal property may require competitive bids, depending on the total lease value. For leases valued between \$5,000.00 and \$25,000.00 are required to use a vendor list and secure telephone or written quotations
- A lease valued at less than \$5,000.00 the Board of County Commissioners may waive the bidding requirements

KITTITAS COUNTY FINANCIAL POLICIES

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.

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. The cost allocation plan is in the process of being updated for the year ended December, 31, 2010.

KITTITAS COUNTY FINANCIAL POLICIES

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.

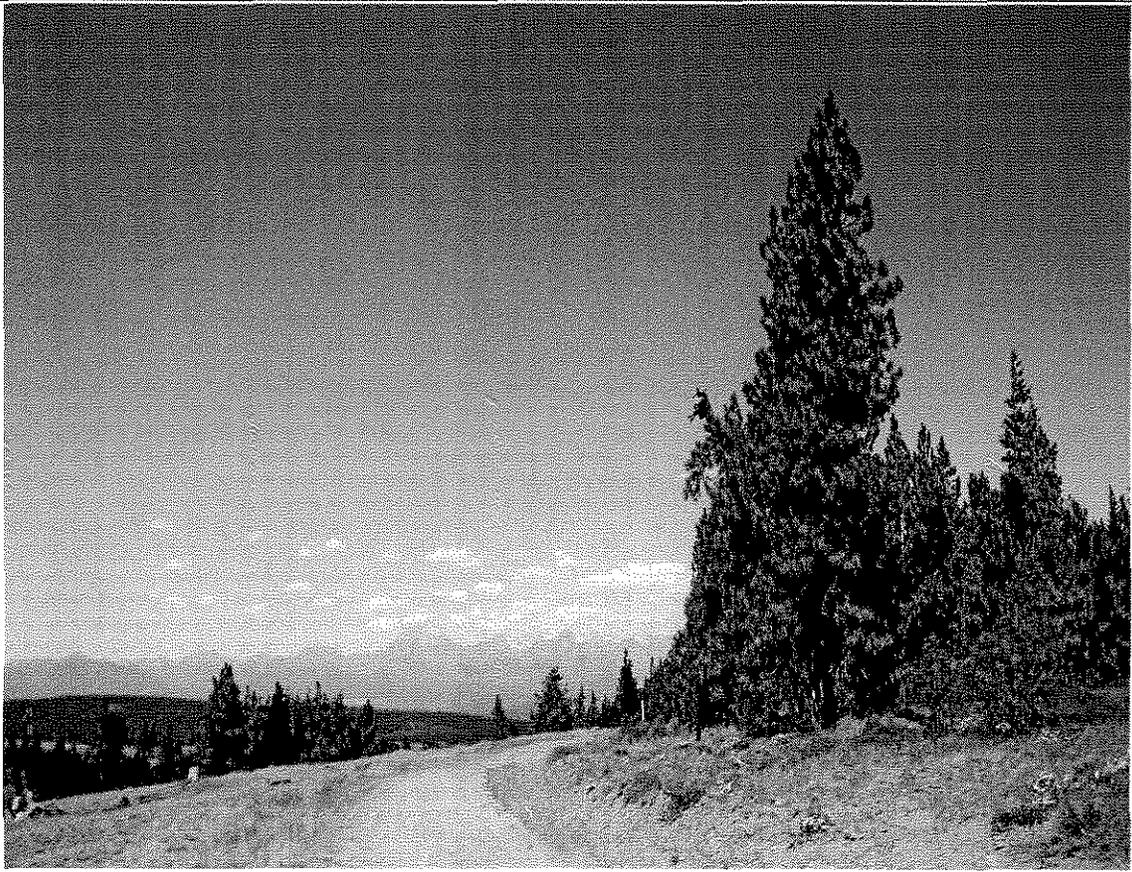
COUNTY FINANCE COMMITTEE (RCW 36.48.070)

The county treasurer, the county auditor, and the chair of the county legislative authority, ex officio, shall constitute the county finance committee. The county treasurer shall act as chair of the committee and the county auditor as secretary thereof. The committee shall keep a full and complete record of all its proceedings in appropriate books of record and all such records and all correspondence relating to the committee shall be kept in the office of the county auditor and shall be open to public inspection. The committee shall approve county investment policy and a debt policy and shall make appropriate rules and regulations for the carrying out of the provisions of RCW 36.48.010 through 36.48.060, not inconsistent with law.

MONTHLY FINANCIAL REVIEW (RCW 36.40.210)

On or before the twenty-fifth day of each month the auditor shall submit or make available to the board of county commissioners a report showing the expenditures and liabilities against each separate budget appropriation incurred during the preceding calendar month and like information for the whole of the current fiscal year to the first day of said month, together with the unexpended and unencumbered balance of each appropriation. He or she shall also set forth the receipts from taxes and from sources other than taxation for the same periods. The Financial officer study sessions are set by county code to meet the third Thursday of every month.

This page was left intentionally blank



Joe Watt Canyon

Budget Summary

KITTITAS COUNTY BUDGET SUMMARY

BUDGET SUMMARY

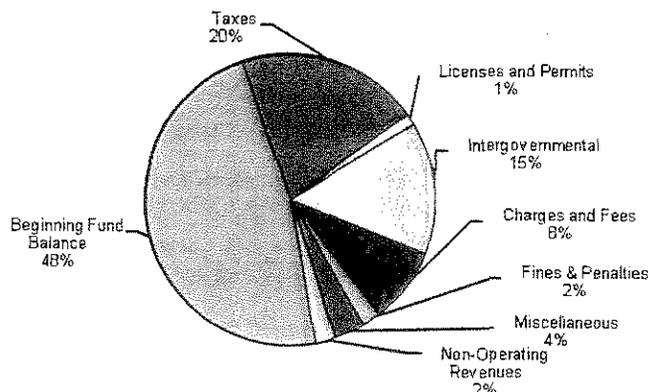
The revenues that are affected by challenges in today's economy include General Retail Sales and Use Tax, Permits, and Investment Interest. For the 2011 budget, most of these revenue categories are estimated at the 2005-2006 collection level.

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 believe 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. The Board of County Commissioners elected in 2010 to do a levy shift from the County Road to the General Fund in the amount of \$1 million. In 2011, the Board of County Commissioners decreased the levy shift amount to \$635,000.

During 2010, each department made an extra effort to reduce costs. One of the biggest successes is the Paperless Agenda System (PAS). Our Information Services department created this program that allows all the agenda documents for the Board of County Commissioners to be completed electronically. This has cost savings on the amount of paper needed and reducing copy machine maintenance contract costs. Employees are turning off the lights in unused rooms, saving on electricity. More recycling has occurred and the garbage rates have been reduced. We are finding that every little bit is helping.

The total county budget is \$85,210,825. The biggest revenue source is taxes, \$17,341,247, 20% of the total county budget. 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 \$12,482,079. The Intergovernmental Revenues are funds that we receive from other governments for grants, charges for services and payment in Lieu of Taxes.

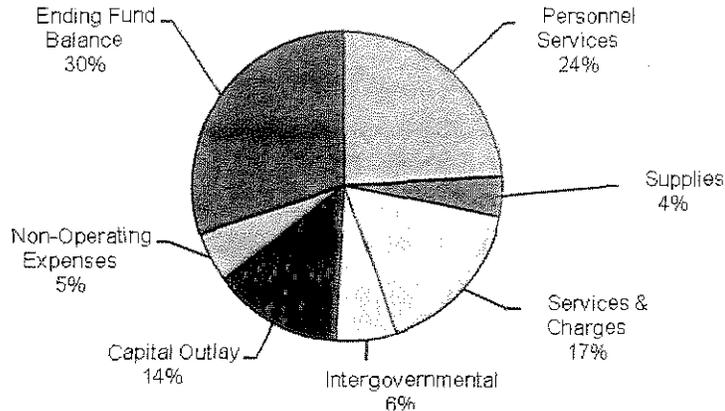
2011 Kittitas County
Revenues - all funds



KITTITAS COUNTY BUDGET SUMMARY

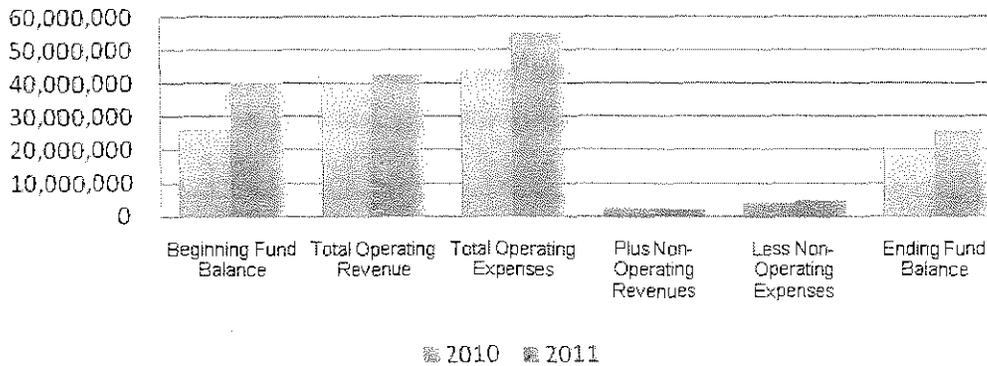
The total County expense budget consists of 28% of Personnel Services which is salary and benefits for the entire county. This amount is \$20,459,827. The Services & Charges is 17% or \$14,226,177.

**2011 Kittitas County
Expenses - all funds**



The following graph shows the entire county budget comparing 2010 and 2011 for each category; the biggest increase is the operating expenses for the construction projects that are currently in progress.

Kittitas County Budget



KITITAS COUNTY BUDGET SUMMARY

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

KITITAS COUNTY 2011 BUDGET SUMMARY

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Trust Funds	TOTAL
Beginning Fund Balance	3,496,795	19,834,339	197,000	11,622,900	5,336,000	1,990	40,489,024
Plus Operating Revenue							
Taxes	10,728,786	6,300,461	12,000	300,000	0	0	17,341,247
Licenses and Permits	850,946	202,100	0	0	0	0	1,053,046
Intergovernmental	2,935,265	9,489,314	0	0	57,500	0	12,482,079
Charges and Fees	2,050,090	1,622,385	0	0	3,456,771	0	7,129,246
Fines & Penalties	1,761,400	26,375	0	0	0	0	1,787,775
Miscellaneous	654,350	505,859	37,000	0	1,702,400	10	2,899,619
Total Operating Revenue	18,980,837	18,146,494	49,000	300,000	5,216,671	10	42,693,012
Less Operating Expenses							
Personnel Service	13,079,889	6,494,206	0	0	885,732	0	20,459,827
Supplies	671,372	2,032,445	0	0	854,525	100	3,558,442
Services	4,133,592	7,711,722	0	0	2,380,863	0	14,226,177
Intergovernmental	1,156,661	3,423,430	0	601,347	63,800	0	5,245,238
Capital Outlay	402,010	378,100	0	10,400,000	362,960	0	11,633,070
Total Operating Expenses	19,533,524	20,039,903	0	11,001,347	4,547,880	100	55,122,754
Plus Non-Operating Revenues	589,437	577,952	848,900	0	12,500	0	2,028,789
Less Non-Operating Expenses	304,563	2,880,891	848,900	0	477,241	0	4,511,595
Ending Fund Balance	3,228,982	15,637,991	246,000	921,553	5,540,050	1,900	25,576,476

NOTE:

Non-Operating Revenues include interfund transfers

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

General Fund

The General Fund is 27% of the total County Budget. The total budget is \$23,067,069

When the preliminary budgets were received from the departments and compiled the General Fund budget was out of balance. Because all the other funds must have a balanced budget the focus remains on the General Fund's budget. The first preliminary round the budget was \$2,764,274 out of balance. This figure included \$187,421 of increased requests. The preliminary budget showed a percentage change in the expenses by 1.3% and a decrease in the revenues by 12.3%.

General Fund	2010 Amended Budget	2011 Preliminary Budget with Supplemental amounts	Percentage change
Expenses	22,505,629	22,805,137	1.3
Revenues	22,505,629	20,040,863	-12.3%

KITITAS COUNTY BUDGET SUMMARY

Instead of the Board of County Commissioners meeting individually with the departments or the family groups, they decided to meet with the entire management team. We spend the entire day going through each of the General Fund's budget line by line, with each department explaining their budgets and justifying any increases. After this meeting, the General Fund budget remained out of balance by \$1,512,154.

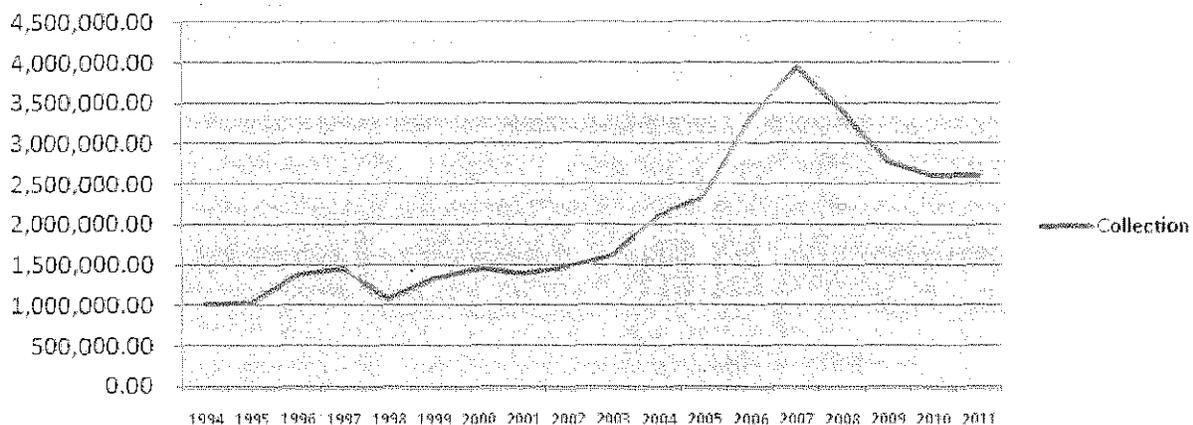
The budgets were returned to the departments once again and when they were returned the budget was \$376,305 out of balance.

2011 Preliminary General Fund	Expenses	Revenues	Difference
Submitted Preliminary Budget	22,601,376	20,040,863	-2,560,513
Additional Request	184,142	15,000	-169,142
Departmental Adjustments	-115,063	54,665	169,728
BoCC Adjustments	-432,473	615,300	1,047,773
Subtotal 10-20-2010	22,237,982	20,725,828	-1,512,154
Budget adjustments 10-25-2010	-415,321	407,973	-823,294
Subtotal 10-25-2010	21,822,661	21,133,801	-688,860
BoCC adjustments 11-5-2010	0	312,555	-312,555
TOTAL as of 11-8-2010	21,822,661	21,446,356	-376,305

After the final meeting, departments volunteered additional budget cuts and the assessment of the revenues, the budget was balanced.

In preparation of the 2011 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.

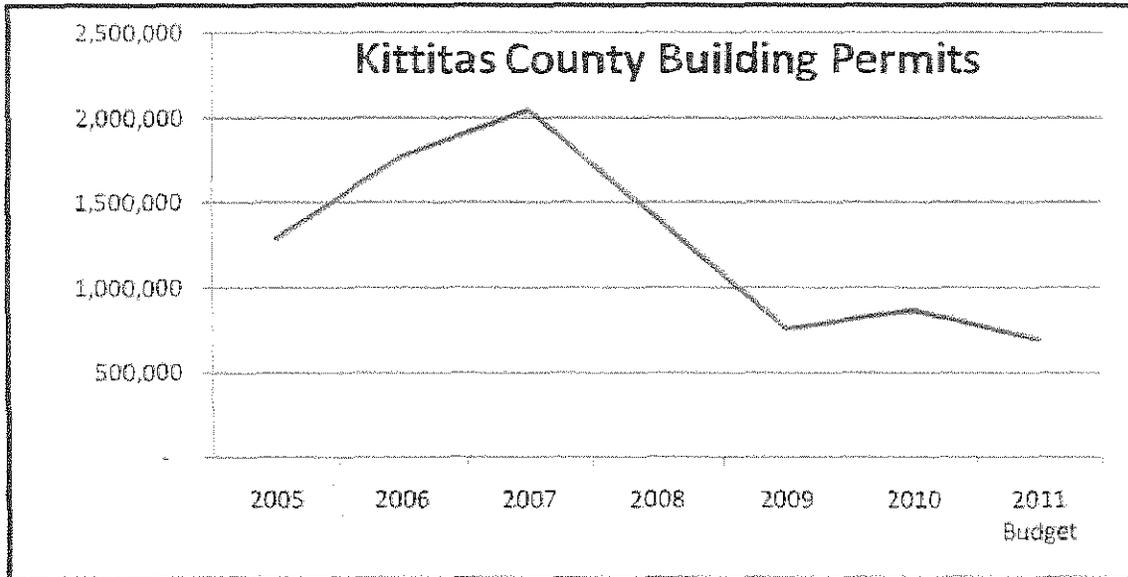
Retail Sales & Use Tax Collection by year



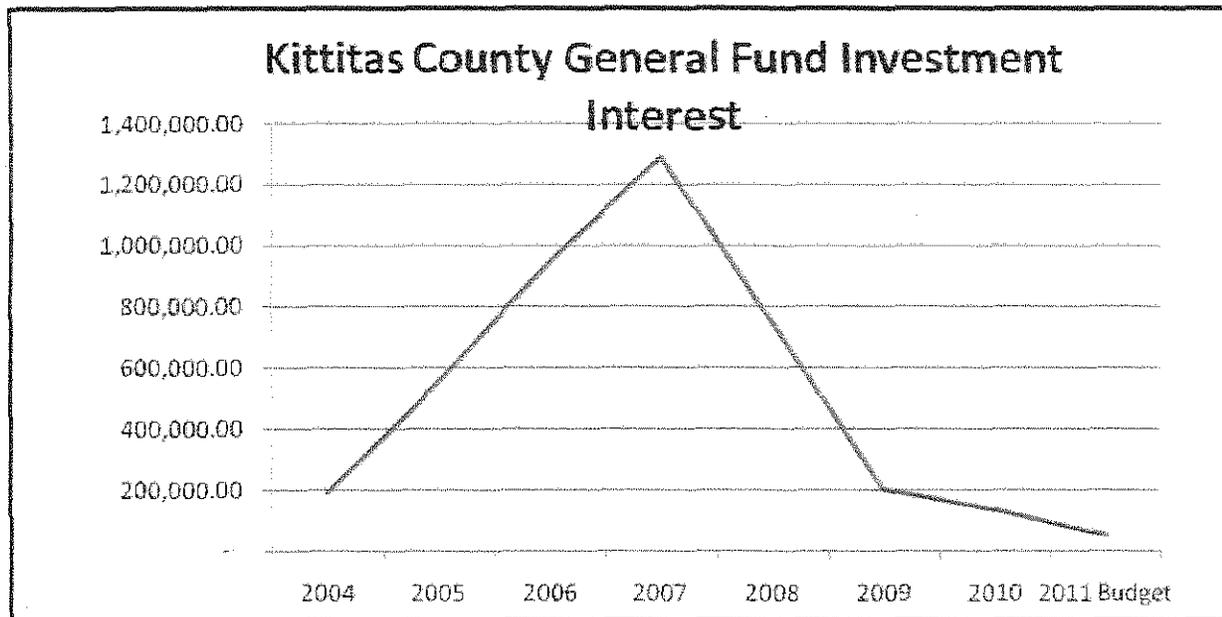
The Building Permits started dropping off in September of 2008, at which time the Board looked at cutting back on staff. In November 2008, Community Development Services had layoffs and did not fill positions for a total of 4 FTE's gone and in March of 2009 another 7 positions were part of layoffs. In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

KITTITAS COUNTY BUDGET SUMMARY

positions. In 2011, the Board of County Commissioners are allowing some positions to be filled in 2011.



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



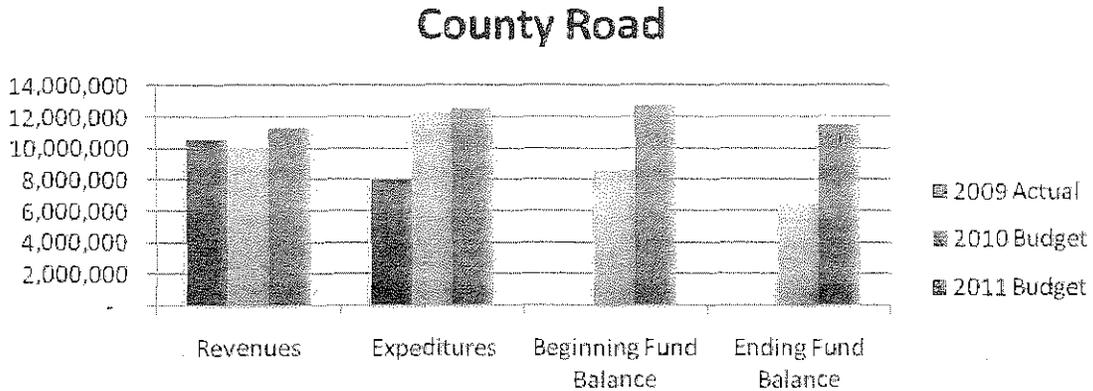
The General "Rainy Day fund" is set aside annually based upon 1% of the previous year's operating expenses. The balance for 2010 was \$538,419.00. The Board of County Commissioners elected not to add funds to this account for 2011. The estimated beginning

KITITAS COUNTY BUDGET SUMMARY

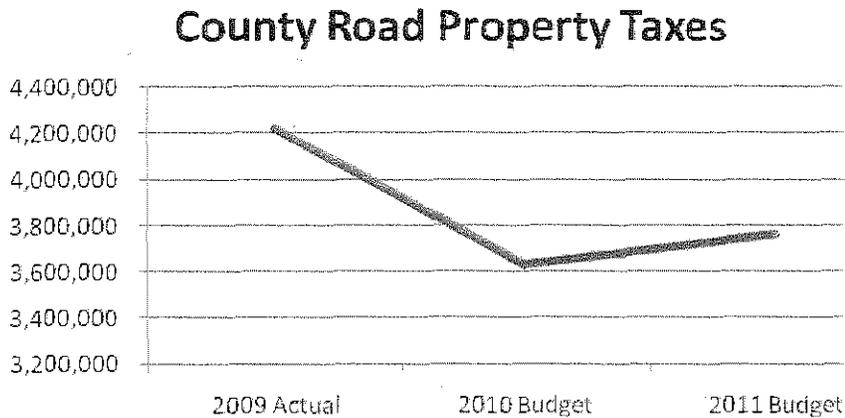
fund balance used is \$1,287,000. The Board projected an ending fund balance, to carry us into 2012 in the amount of \$1,287,000.

COUNTY ROAD

County Road is the only major fund. The County Road Budget is 28% of the total County Budget \$23,957,460.



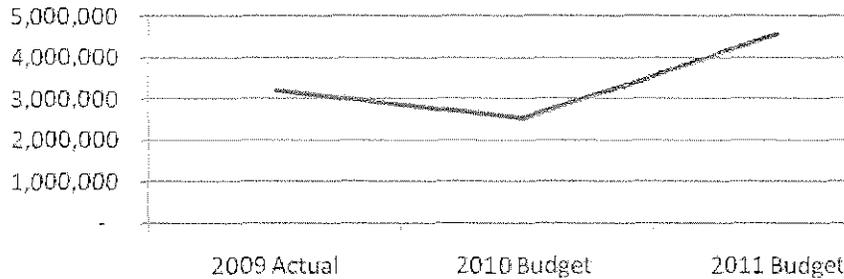
Taxes make up 33% of the 2011 budget \$3,761,000 for property taxes and \$20,000 for leasehold tax.



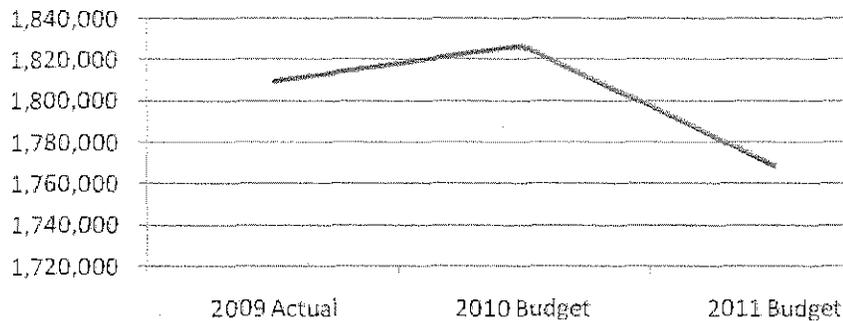
Intergovernmental Charges include federal & state grants; motor vehicle fuel taxes and intergovernmental charges for services. This is 59% of the total 2011 budget. Federal & state grants are 68% of this total; \$4,570,375. The motor vehicle fuel tax is 26% of the intergovernmental charges \$1,768,800.

KITTITAS COUNTY BUDGET SUMMARY

County Road Federal & State Grants



County Road Motor Vehicle Fuel Tax



CAPITAL PROJECTS

Jail Repairs, Jail Construction, Upper District Court Building, and Armory

With the issuing of the bonds the county has 4 projects under construction:

- Jail Mechanical Repairs: This project replaced all the existing toilet sink combo units in the Jail. In addition new shut off valves have been installed so the control room can shut off the water to a cell if the inmate tries to flood the cell. In addition the outdoor recreation area floors have been resealed in order to prevent leaking.
- Jail Expansion: The Jail Expansion will be located in the existing courtyard and will add 118 beds to the existing Jail.
- The Armory Project is the remodel of the 13,000 square foot building that was previously used as a National Guard Armory. When the remodel is completed it will hold the WSU extension office, Fair and Event Center Staff, and the Noxious Weed Department. In addition the building will have three conference rooms that can be rented out and one large room that could be rented out as a whole or broke into three rooms.
- Upper County District Court: Looking for a new building or site to build a building for the relocation of the existing Upper County court facility.

KITTITAS COUNTY BUDGET SUMMARY

Transportation Projects

Each year the Board of County Commissioners has to adopt the Annual Construction Program. The approved projects are listed in the Capital Project section of this document.

COUNTY DEBT

During 2010 the County issued bonds in the amount of \$11,185,000. The Bonds are being issued for the purpose of construction of repairs and expansion of the County jail, acquisition of a building for court facilities, remodel of a building on the County fairgrounds, refunding on an advanced basis the County's Limited Tax General Obligation Bonds, 2001 (the "2001 Bonds"), paying the costs of issuance of the Bonds, and other legal purposes of the County.

FINAL NUMBERS

\$11,185,000

Kittitas County, Washington

Limited Tax General Obligation and Refunding Bonds, 2010

Total Issue Sources And Uses

Dated 09/30/2010 | Delivered 09/30/2010

	Jail Repairs (\$1.3M)	Jail Expansion (\$6.1M)	Armory Project (\$1.6M)	Upper District Court (\$1.5M)	Refunding of LTGO 2001	Issue Summary
Sources Of Funds						
Par Amount of Bonds	\$1,303,000.00	\$6,110,000.00	\$1,505,000.00	\$1,505,000.00	\$760,000.00	\$11,185,000.00
Reoffering Premium	18,755.60	67,184.20	21,731.65	21,731.65	20,227.10	189,629.20
Transfers from Prior Issue Debt Service Funds	-	-	-	-	13,800.00	13,800.00
Total Sources	\$1,323,753.60	\$6,197,184.20	\$1,526,731.65	\$1,526,731.65	\$794,027.10	\$11,368,428.20
Uses Of Funds						
Total Underwriter's Discount (1.008%)	18,159.28	61,606.99	15,174.88	15,174.88	7,663.06	112,778.09
Costs of Issuance	7,540.36	25,305.89	8,493.97	8,695.87	4,691.31	64,627.50
Deposit to Project Construction Fund	1,303,000.00	6,100,000.00	1,502,500.00	1,502,500.00	-	10,408,000.00
Deposit to Net Cash Escrow Fund	-	-	-	-	781,576.96	781,576.96
Rounding Amount	34.96	273.32	360.80	360.80	93.77	1,140.65
Total Uses	\$1,323,753.60	\$6,197,184.20	\$1,526,731.65	\$1,526,731.65	\$794,027.10	\$11,368,428.20

The County's limitation of debt for the year ended July 1, 2010, 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:

KITTITAS COUNTY BUDGET SUMMARY

- 1.5% - Without a vote of the people
- 2.5% - With a vote of the people

The total tax property value was \$6,411,783,255 and the debt limits for the County as of July 1, 2010 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$84,732,921
General Purposes – with a vote of the people	\$148,850,753

BUDGET INFORMATION

All the preliminary budgets with supporting information were available on the County's website for public review. The budgets were listed as "2011 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>

KITKITAS COUNTY BUDGET SUMMARY

	General Fund	Airport	Vehicle Replacement	Sheriff K-9	Community Services	County Road	Public Facilities	EIS Trust	Low Income Housing	Recreation
REVENUES										
Taxes										
2009 Actual	9,257,930	-	-	-	141,259	4,239,581	827,603	-	-	-
2010 Amended Budget	10,449,000	-	-	-	155,420	3,645,000	600,000	-	-	-
2011 Adopted Budget	10,728,786	-	-	-	160,690	3,781,000	600,000	-	-	-
Licenses & Permits										
2009 Actual	844,591	-	-	-	-	65	-	-	-	-
2010 Amended Budget	857,756	-	-	-	-	100	-	-	-	-
2011 Adopted Budget	850,946	-	-	-	-	10,100	-	-	-	-
Intergovernmental Revenue										
2009 Actual	3,161,661	7,273	-	-	866,951	6,008,509	-	-	-	5,854
2010 Amended Budget	3,040,200	-	-	-	1,105,421	4,708,485	-	-	-	7,500
2011 Adopted Budget	2,935,265	132,763	-	-	865,726	6,695,425	-	-	-	7,500
Charges for Goods & Services										
2009 Actual	1,640,023	-	-	-	-	161,058	-	133,311	56,145	-
2010 Amended Budget	2,111,816	-	-	-	-	418,000	-	200,000	57,000	-
2011 Adopted Budget	2,050,090	-	-	-	-	506,235	-	200,000	30,000	-
Fines & Penalties										
2009 Actual	1,691,278	-	-	-	-	-	-	-	-	-
2010 Amended Budget	1,678,490	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	1,761,400	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues										
2009 Actual	813,342	157,713	-	100	3,541	151,698	21,453	-	2,801	192
2010 Amended Budget	603,423	184,217	-	-	-	921,000	15,000	-	3,000	100
2011 Adopted Budget	654,350	155,465	-	-	647	87,200	5,000	-	500	50
Other Financing Sources										
2009 Actual	159,454	-	11,911	-	5,000	(33)	-	-	-	32,840
2010 Amended Budget	718,437	430,000	-	-	5,000	330,000	-	-	-	105,400
2011 Adopted Budget	659,437	208,023	-	-	2,500	220,000	-	-	-	3,750
TOTAL REVENUES										
2009 Actual	17,868,479	164,986	11,911	100	1,016,751	10,560,876	649,056	133,311	58,946	38,796
2010 Amended Budget	19,455,222	614,217	-	-	1,265,841	10,022,585	615,000	200,000	80,000	113,000
2011 Adopted Budget	19,570,274	497,251	-	-	1,029,583	11,299,960	605,000	200,000	30,500	11,300
EXPENDITURES										
Salaries & Benefits										
2009 Actual	12,349,770	65,666	-	-	9,087	2,409,503	-	-	-	3,213
2010 Amended Budget	12,672,567	84,850	-	-	11,650	2,913,500	5,000	-	-	3,300
2011 Adopted Budget	13,079,889	208,400	-	-	-	3,449,780	5,000	-	-	4,135
Supplies										
2009 Actual	683,256	2,925	-	-	-	1,203,044	-	-	-	623
2010 Amended Budget	986,030	9,450	-	-	-	933,700	-	-	-	925
2011 Adopted Budget	671,372	7,500	-	-	-	1,799,508	-	-	-	1,100
Services & Charges										
2009 Actual	4,273,162	39,683	-	-	889,834	2,683,519	311	192,730	118,306	10,334
2010 Amended Budget	4,343,847	536,950	-	200	1,286,750	6,333,500	-	200,000	300,000	17,200
2011 Adopted Budget	4,133,592	157,251	-	500	1,013,362	4,862,800	-	200,000	300,500	15,500
Intergovernmental Services										
2009 Actual	1,371,399	7,708	-	-	-	50,793	400,882	-	-	25,395
2010 Amended Budget	1,055,743	15,050	-	-	-	99,000	1,459,175	-	-	98,100
2011 Adopted Budget	1,156,661	249,835	-	-	-	70,000	1,935,505	-	-	150
Capital Outlay										
2009 Actual	2,647,841	-	-	-	-	-	-	-	-	-
2010 Amended Budget	628,719	-	-	-	-	249,400	-	-	-	-
2011 Adopted Budget	492,010	-	-	-	-	38,100	-	-	-	-
Debt Service										
2009 Actual	166,049	-	-	-	-	-	-	-	-	-
2010 Amended Budget	157,253	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	159,828	1,915	-	-	-	-	-	-	-	-
Interfund Payment for Services										
2009 Actual	242,570	12,614	-	-	1,248	1,607,361	205	84	5,174	831
2010 Amended Budget	273,445	15,000	-	-	1,600	1,661,500	-	-	-	1,325
2011 Adopted Budget	144,735	97,350	-	-	13,250	2,313,147	-	-	5,000	1,115
TOTAL EXPENDITURES										
2009 Actual	21,734,057	128,597	-	-	900,169	7,954,220	401,398	192,814	123,480	40,396
2010 Amended Budget	20,127,604	661,300	-	200	1,300,000	12,190,600	1,464,175	200,000	300,000	120,850
2011 Adopted Budget	19,838,087	722,251	-	500	1,031,612	12,533,335	1,943,505	200,000	305,500	22,000
Excess/(Deficit) Revenues over Expenses										
2009 Actual	(3,865,578)	36,389	11,911	100	116,582	2,606,656	247,658	(59,503)	(64,534)	(1,600)
2010 Amended Budget	(672,382)	(47,083)	-	(200)	(34,159)	(2,168,015)	(849,175)	-	(240,000)	(7,850)
2011 Adopted Budget	(267,813)	(225,000)	-	(500)	(2,049)	(1,233,375)	(1,338,505)	-	(275,000)	(10,700)
Beginning Fund Balance										
2009 Actual	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	4,001,750	475,000	500,000	200	34,159	8,578,000	2,250,725	-	440,000	14,000
2011 Adopted Budget	3,496,795	375,000	500,000	500	2,049	12,657,500	2,275,725	-	300,000	15,000
Ending Fund Balance										
2009 Actual	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	3,329,368	427,917	500,000	-	-	6,409,985	1,401,550	-	200,000	6,150
2011 Adopted Budget	3,228,982	150,000	500,000	-	-	11,424,125	937,220	-	25,000	4,300

KITITITAS COUNTY BUDGET SUMMARY

	Homelessness Housing Assistance	Trial Court Improvement	Public Health	Veterans Assistance	911 Phone System	3/10 Sales Tax	Treasurer ULID	Treasurer M&O	Noxious Weed	Auditor Centennial	Misdemeanor Probation	Prosecutor Victim Witness
REVENUES												
Taxes												
2009 Actual	-	-	-	69,546	261,007	1,157,319	-	-	2,108	-	-	-
2010 Amended Budget	-	-	-	75,000	310,000	1,000,000	-	-	-	-	-	-
2011 Adopted Budget	-	-	-	75,000	310,000	1,000,000	-	-	-	-	-	-
Licenses & Permits												
2009 Actual	-	-	196,654	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	164,900	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	-	-	192,000	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue												
2009 Actual	174,825	40,880	871,050	6	356,410	1,025	-	-	127,746	71,408	-	32,388
2010 Amended Budget	170,000	50,000	886,530	-	590,000	-	-	-	120,000	60,000	-	9,000
2011 Adopted Budget	130,000	50,000	731,900	-	590,000	-	-	-	135,000	70,000	-	10,000
Charges for Goods & Services												
2009 Actual	-	-	177,640	-	-	-	-	-	7,219	29,215	602,981	62,184
2010 Amended Budget	-	-	188,225	-	-	-	-	-	-	35,000	585,000	58,000
2011 Adopted Budget	-	-	177,550	-	-	-	-	-	4,000	19,000	632,000	53,800
Fines & Penalties												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	-	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues												
2009 Actual	910	286	49,442	-	-	1,588	357	47,726	166,758	1,920	716	807
2010 Amended Budget	1,000	300	21,344	-	-	7,950	-	-	183,000	2,000	600	-
2011 Adopted Budget	550	100	82,127	-	-	1,500	200	-	171,000	1,000	100	150
Other Financing Sources												
2009 Actual	-	40,880	218,053	-	-	-	-	-	1,398	-	(7)	-
2010 Amended Budget	-	50,000	199,531	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	-	50,000	92,679	-	-	-	-	-	-	-	-	-
TOTAL REVENUES												
2009 Actual	175,735	82,026	1,512,839	69,552	618,377	1,159,912	357	47,726	305,226	102,544	603,600	96,388
2010 Amended Budget	171,000	100,300	1,480,530	75,000	900,000	1,007,950	-	-	312,000	87,000	585,600	67,000
2011 Adopted Budget	130,550	100,100	1,276,266	75,000	900,000	1,001,500	200	-	310,000	90,000	632,100	63,750
EXPENDITURES												
Salaries & Benefits												
2009 Actual	-	-	945,495	-	-	634,513	-	10,656	196,323	3,606	595,824	81,792
2010 Amended Budget	-	-	1,033,854	-	-	756,249	-	-	213,500	4,385	618,529	75,350
2011 Adopted Budget	-	-	1,020,753	-	-	751,916	-	-	222,500	15,188	642,482	125,033
Supplies												
2009 Actual	-	-	164,571	35,021	-	40,849	-	1,351	27,547	154	1,858	527
2010 Amended Budget	-	-	91,993	36,300	-	54,100	-	-	35,250	10,000	5,241	2,850
2011 Adopted Budget	-	-	70,863	36,300	-	50,400	-	-	30,250	5,000	29,174	2,350
Services & Charges												
2009 Actual	21,109	63,093	166,399	32,322	-	33,555	-	54,368	18,276	5,644	14,575	1,653
2010 Amended Budget	300,000	150,000	135,565	37,700	-	52,350	-	-	33,500	155,115	24,909	12,150
2011 Adopted Budget	300,500	160,000	110,178	37,700	-	37,975	-	-	27,500	15,000	26,850	9,650
Intergovernmental Services												
2009 Actual	-	-	-	-	871,058	-	188	-	-	-	-	-
2010 Amended Budget	-	-	-	-	900,000	12,000	45,580	-	-	-	-	-
2011 Adopted Budget	-	-	-	-	900,000	12,000	50,000	-	-	-	-	-
Capital Outlay												
2009 Actual	-	-	12,826	-	-	50,695	-	-	-	9,745	-	-
2010 Amended Budget	-	-	-	-	-	-	-	-	5,000	30,000	-	-
2011 Adopted Budget	-	-	45,000	-	-	240,000	-	-	5,000	50,000	-	-
Debt Service												
2009 Actual	-	-	3,628	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	5,500	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	-	-	5,250	-	-	-	-	-	-	-	-	-
Interfund Payment for Services												
2009 Actual	5,183	-	147,351	-	-	59,440	-	4,050	23,512	11,919	66,132	7,829
2010 Amended Budget	-	-	152,053	1,000	-	71,220	-	-	24,750	100,500	61,600	8,050
2011 Adopted Budget	5,000	-	177,051	1,000	-	71,463	-	-	24,750	83,040	62,000	15,060
TOTAL EXPENDITURES												
2009 Actual	26,292	63,093	1,440,270	67,343	871,058	819,052	188	70,425	265,658	31,068	678,389	91,801
2010 Amended Budget	300,000	150,000	1,418,965	75,000	900,000	945,919	45,580	-	312,000	300,000	710,279	98,400
2011 Adopted Budget	305,500	160,000	1,429,095	75,000	900,000	1,163,754	50,000	-	310,000	168,228	760,506	152,093
Excess/(Deficit) Revenues over Expenses												
2009 Actual	149,443	18,933	72,369	2,209	(252,681)	340,860	169	(22,699)	39,568	71,476	(74,699)	3,588
2010 Amended Budget	(129,000)	(49,700)	41,565	-	-	62,031	(45,580)	-	-	(213,000)	(124,679)	(31,400)
2011 Adopted Budget	(174,950)	(59,900)	(152,839)	-	-	(162,254)	(49,800)	-	-	(78,228)	(128,406)	(88,343)
Beginning Fund Balance												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	329,000	49,700	226,000	-	-	669,976	45,580	-	-	213,000	124,679	133,000
2011 Adopted Budget	500,000	115,000	645,000	-	-	995,614	120,000	-	-	278,228	128,406	150,000
Ending Fund Balance												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	200,000	-	267,565	-	-	732,007	-	-	-	-	-	101,600
2011 Adopted Budget	325,050	55,100	492,161	-	-	833,360	70,200	-	200,000	-	-	61,657

KITITAS COUNTY BUDGET SUMMARY

	Drug Enforcement	Public Defense	Forfeited Drug Proceeds	Stadium	Real Estate Excise Tax Tech	Fair Bond	2010 GO Bond	County Refund	CRID 96-1	CRID Guaranty Fund	County Capital Improvements	Gourthouse Jail Facilities Expansion
REVENUES												
Taxes												
2009 Actual	-	-	-	232,729	-	-	-	-	28,397	-	347,548	-
2010 Amended Budget	-	-	-	200,600	-	-	-	-	8,500	-	379,200	-
2011 Adopted Budget	-	-	-	373,771	-	-	-	-	12,000	-	300,000	-
Licenses & Permits												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	-	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue												
2009 Actual	-	43,556	-	-	20,676	-	-	-	-	-	-	-
2010 Amended Budget	-	50,000	-	-	20,000	-	-	-	-	-	-	-
2011 Adopted Budget	-	50,000	-	-	21,000	-	-	-	-	-	-	-
Charges for Goods & Services												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	-	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Penalties												
2009 Actual	26,205	-	3,215	-	-	-	-	-	-	-	-	-
2010 Amended Budget	27,000	-	5,000	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	21,375	-	5,000	-	-	-	-	-	-	-	-	-
Miscellaneous Revenues												
2009 Actual	-	443	-	591	-	100,528	-	-	92,947	849	-	-
2010 Amended Budget	-	-	-	-	-	75,200	-	-	36,500	1,000	-	-
2011 Adopted Budget	-	120	-	150	-	-	-	-	36,000	1,000	-	-
Other Financing Sources												
2009 Actual	-	-	943	-	-	138,133	-	-	-	-	-	41,447
2010 Amended Budget	-	-	-	-	-	124,000	-	-	-	-	-	10,308,000
2011 Adopted Budget	-	-	-	-	-	-	848,900	-	-	-	-	-
TOTAL REVENUES												
2009 Actual	26,205	43,999	4,158	233,320	20,676	236,661	-	-	121,344	849	347,548	41,447
2010 Amended Budget	27,000	50,000	5,000	200,000	20,000	200,100	-	-	45,000	1,000	379,200	10,308,000
2011 Adopted Budget	21,375	50,120	5,000	373,921	21,000	-	848,900	-	48,000	1,000	300,000	-
EXPENDITURES												
Salaries & Benefits												
2009 Actual	39,626	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	37,900	-	-	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	49,019	-	-	-	-	-	-	-	-	-	-	-
Supplies												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	-	-	-	-	-	-	-	-	-	-
2011 Adopted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges												
2009 Actual	13,332	9,975	-	67,301	-	-	-	-	-	-	-	41,447
2010 Amended Budget	50,000	28,400	5,000	200,000	-	-	-	-	-	-	-	905,750
2011 Adopted Budget	7,856	28,400	25,000	250,200	120,000	-	-	-	-	-	-	-
Intergovernmental Services												
2009 Actual	90	-	-	22,015	-	-	-	-	-	-	116,177	-
2010 Amended Budget	-	-	-	100,000	-	-	-	-	-	-	1,000,037	15,000
2011 Adopted Budget	-	-	-	202,940	-	-	-	-	-	-	601,347	-
Capital Outlay												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	-	-	20,000	-	-	-	-	-	-	1,277,050
2011 Adopted Budget	-	-	-	-	-	-	-	-	-	-	-	10,400,000
Debt Service												
2009 Actual	-	-	-	-	-	257,220	-	-	125,890	-	-	-
2010 Amended Budget	-	-	-	-	-	183,000	-	-	71,000	-	-	-
2011 Adopted Budget	-	-	-	-	-	-	848,900	-	-	-	-	-
Interfund Payment for Services												
2009 Actual	3,839	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	-	-	-	-	-	-	-	-	-	-	-	2,200
2011 Adopted Budget	4,500	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES												
2009 Actual	56,887	9,975	-	89,316	-	257,220	-	-	125,890	-	116,177	41,447
2010 Amended Budget	87,900	28,400	5,000	300,000	20,000	183,000	-	-	71,000	-	1,000,037	2,200,000
2011 Adopted Budget	61,375	28,400	25,000	453,140	120,000	-	848,900	-	-	-	601,347	10,400,000
Excess/(Deficit) Revenues over Expenses												
2009 Actual	(30,682)	34,024	4,158	144,004	20,676	(20,559)	-	-	(4,546)	849	231,371	-
2010 Amended Budget	(60,900)	21,600	-	(100,000)	-	17,100	-	-	(26,000)	1,000	(620,837)	8,108,000
2011 Adopted Budget	(40,000)	21,720	(20,000)	(79,219)	(99,000)	-	-	-	48,000	1,000	(301,347)	(10,400,000)
Beginning Fund Balance												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	123,000	-	-	100,000	-	-	-	100	26,000	129,300	2,100,000	-
2011 Adopted Budget	40,000	120,000	20,000	497,317	99,000	-	-	-	65,000	132,000	1,200,000	10,400,000
Ending Fund Balance												
2009 Actual	-	-	-	-	-	-	-	-	-	-	-	-
2010 Amended Budget	62,100	21,600	-	-	-	17,100	-	100	-	130,300	1,479,163	8,108,000
2011 Adopted Budget	-	141,720	-	418,098	-	-	-	-	113,000	133,000	898,653	-

KITITAS COUNTY BUDGET SUMMARY

	Rodeo Grounds Capital Improvements	Solid Waste	Equipment Rental & Revolving	Unemployment Compensation	Jeremy Williams Library Trust	TOTALS
REVENUES						
Taxes						
2009 Actual	-	-	-	-	-	16,385,984
2010 Amended Budget	-	-	-	-	-	16,622,120
2011 Adopted Budget	-	-	-	-	-	17,341,247
Licenses & Permits						
2009 Actual	-	-	-	-	-	1,041,210
2010 Amended Budget	-	-	-	-	-	1,022,756
2011 Adopted Budget	-	-	-	-	-	1,053,046
Intergovernmental Revenue						
2009 Actual	-	1,062,786	-	-	-	12,653,215
2010 Amended Budget	-	147,074	-	-	-	10,563,210
2011 Adopted Budget	-	57,500	-	-	-	12,482,079
Charges for Goods & Services						
2009 Actual	-	2,818,116	418,231	77,469	-	6,283,494
2010 Amended Budget	-	2,680,900	485,000	70,000	-	6,889,041
2011 Adopted Budget	-	2,768,771	628,000	70,000	-	7,128,246
Fines & Penalties						
2009 Actual	-	-	-	-	-	1,720,698
2010 Amended Budget	-	-	-	-	-	1,708,490
2011 Adopted Budget	-	-	-	-	-	1,787,775
Miscellaneous Revenues						
2009 Actual	103	29,815	1,309,928	-	14	2,956,436
2010 Amended Budget	-	182,550	1,431,500	-	100	3,669,884
2011 Adopted Budget	-	157,500	1,644,900	-	10	2,899,610
Other Financing Sources						
2009 Actual	-	(8)	50,888	-	-	698,689
2010 Amended Budget	-	-	478,900	-	-	12,748,168
2011 Adopted Budget	-	-	12,500	-	-	2,028,788
TOTAL REVENUES						
2009 Actual	103	3,710,711	1,779,047	77,469	14	41,919,936
2010 Amended Budget	-	3,010,524	2,395,500	70,000	100	53,823,669
2011 Adopted Budget	-	2,973,771	2,195,400	70,000	10	44,721,801
EXPENDITURES						
Salaries & Benefits						
2009 Actual	-	463,090	286,317	-	-	18,094,481
2010 Amended Budget	-	557,700	329,050	-	-	19,317,384
2011 Adopted Budget	-	532,857	352,875	-	-	20,459,827
Supplies						
2009 Actual	-	44,682	500,436	-	10	2,706,865
2010 Amended Budget	-	64,000	427,000	-	100	2,666,939
2011 Adopted Budget	-	58,500	796,025	-	100	3,558,442
Services & Charges						
2009 Actual	-	1,779,286	216,816	131,207	-	10,878,237
2010 Amended Budget	-	2,052,923	151,400	150,000	-	17,463,209
2011 Adopted Budget	-	2,085,463	195,400	100,000	-	14,226,177
Intergovernmental Services						
2009 Actual	-	40,581	8,047	-	-	2,914,333
2010 Amended Budget	-	45,900	12,000	-	-	4,857,585
2011 Adopted Budget	-	55,200	8,600	-	-	5,245,236
Capital Outlay						
2009 Actual	-	(109,635)	(111,393)	-	-	2,500,079
2010 Amended Budget	-	601,280	1,010,400	-	-	3,821,849
2011 Adopted Budget	-	82,360	280,600	-	-	11,633,070
Debt Service						
2009 Actual	-	5,250	-	-	-	558,037
2010 Amended Budget	-	80,250	-	-	-	497,003
2011 Adopted Budget	-	79,875	-	-	-	1,095,768
Interfund Payment for Services						
2009 Actual	-	63,365	264,672	-	-	2,527,379
2010 Amended Budget	-	61,710	1,072,800	-	-	3,508,753
2011 Adopted Budget	-	79,516	317,850	-	-	3,415,827
TOTAL EXPENDITURES						
2009 Actual	-	2,286,619	1,164,895	131,207	10	40,179,411
2010 Amended Budget	-	3,463,763	3,002,650	150,000	100	52,132,722
2011 Adopted Budget	-	2,973,771	1,951,350	100,000	100	59,634,349
Excess/(Deficit) Revenues over Expenses						
2009 Actual	103	1,424,092	614,152	(53,738)	4	1,740,525
2010 Amended Budget	-	(453,239)	(607,150)	(80,000)	-	1,690,947
2011 Adopted Budget	-	-	234,050	(30,000)	(90)	(14,912,548)
Beginning Fund Balance						
2009 Actual	-	-	-	-	-	-
2010 Amended Budget	-	468,239	5,500,000	80,000	2,025	26,613,433
2011 Adopted Budget	22,900	-	5,306,000	30,000	1,990	40,489,024
Ending Fund Balance						
2009 Actual	-	254,904	490,635	-	-	745,539
2010 Amended Budget	-	15,000	4,892,850	-	2,025	28,304,380
2011 Adopted Budget	22,900	-	5,540,050	-	1,900	25,576,476

This page was left intentionally blank



Mount Rainier

General Fund

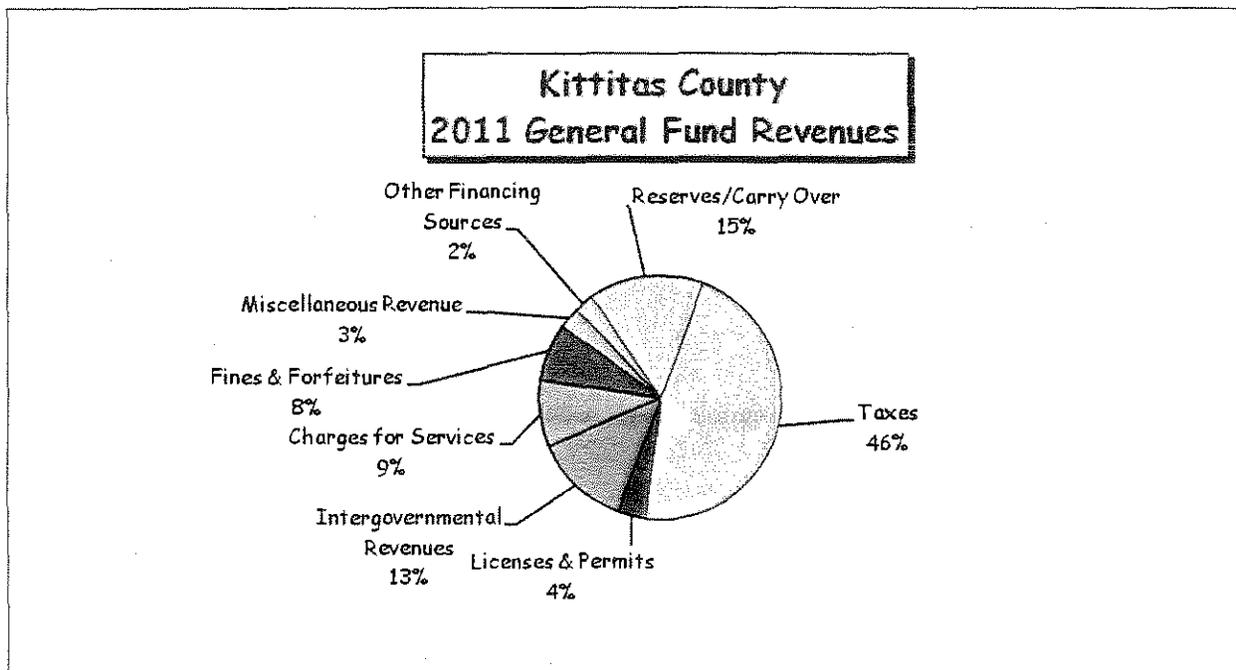
KITTITAS COUNTY GENERAL FUND

Kittitas County has one general fund. The 2011 budget of the General Fund is \$23,067,069. The 2010 General Fund amended budget was \$23,456,972. The General Fund is currently made up of 34 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 2011 revenue budget for the General Fund less fund balance has increased by approximately 1%. The budget categories show an increase in taxes and fines & penalties and a slight decrease in permits, and charges for services. However major decreases occurred in intergovernmental charges and miscellaneous revenues.

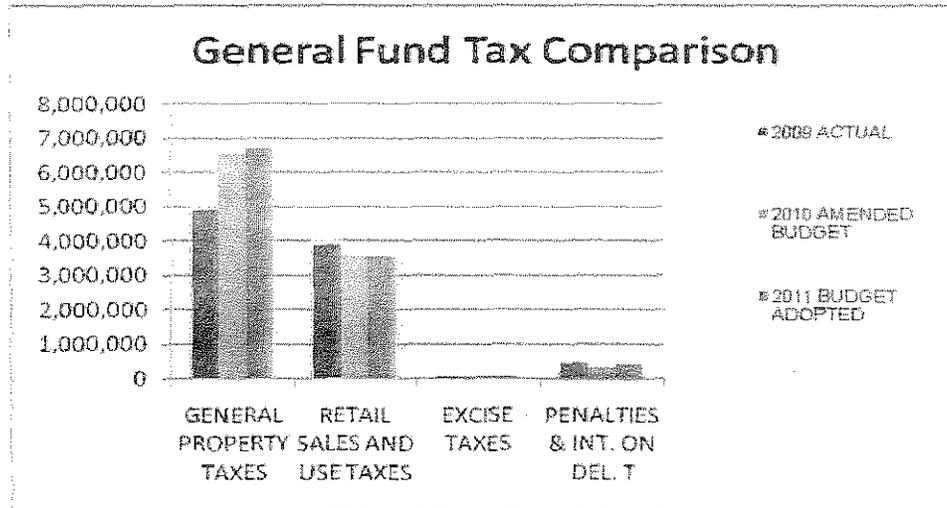
The revenues are detailed in categories as prescribed by the state auditor according to the Budgeting, Accounting, and Reporting (BARS) manual. On page 35 is a listing of the General Fund revenue budget, showing the 2009 actual, 2010 adopted budget, 2010 amended budget and the 2011 adopted budget for each category. The revenue types and percentage of each category for the 2011 budget are below.



Taxes, amount to 46% of the funds generated. The total 2011 budget for taxes is \$10,728,786 in comparison to the 2010 budget of \$10,449,000; 2009 actual of \$9,257,930. This group is made up of the following types of taxes:

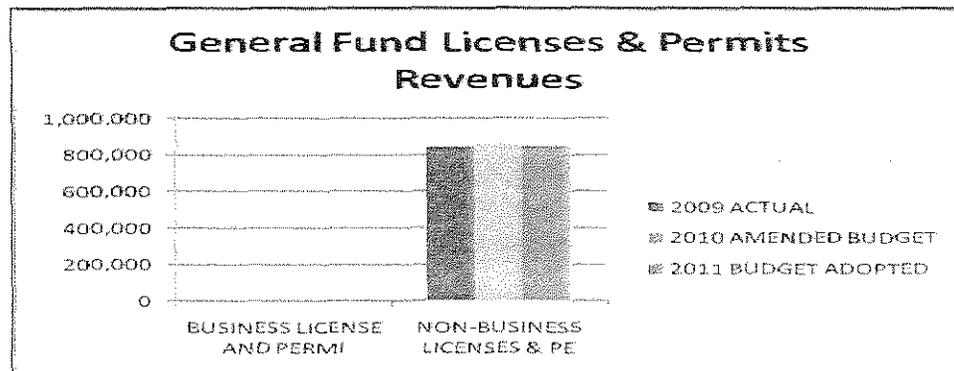
KITITAS COUNTY GENERAL FUND

	2009 Actual	2010 Amended Budget	2011 Adopted Budget
Real & Personal Property Taxes	\$ 4,914,153	\$6,550,000	\$ 6,719,786
Retail Sales & Use Taxes	3,883,293	3,575,000	3,575,000
Excise Taxes	22,352	19,000	19,000
Penalties on Taxes	438,132	305,000	415,000



The Board of County Commissioners has not raised real and personal property taxes since the year 2000. This year the Board elected to do a levy shift of \$635,000 from the County Road fund, increasing the real and personal property tax levy. Retail Sales and Use tax has appeared to level off and the 2011 budget is consistent with the 2010 budget anticipating no increases.

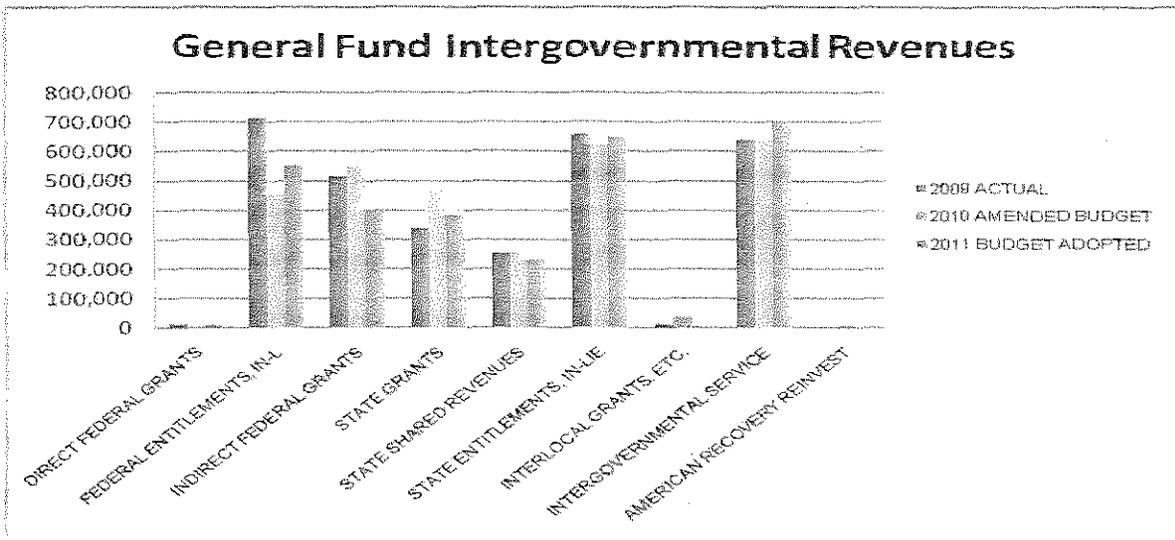
Licenses and Permits, amount to 4% of the funds generated and they consist of building permits, gun permits, conditional use permits and marriage licenses. The amount for the 2011 budget is \$850,946 compared to the \$857,756 for the 2010 budget and \$844,591 for 2009 actual. The building permits decreased 3% between 2009 (789 permits) and 2010 (764 permits).



KITITAS COUNTY GENERAL FUND

Intergovernmental Revenues, amount to 13% of the funds generated which consists of funds from local, federal and state grants. This also includes money for intergovernmental charges for services. The 2011 budget amount is \$2,935,265 compared to \$3,040,200 for the 2010 budget and \$3,161,861 for 2009 actual. The amounts per category are:

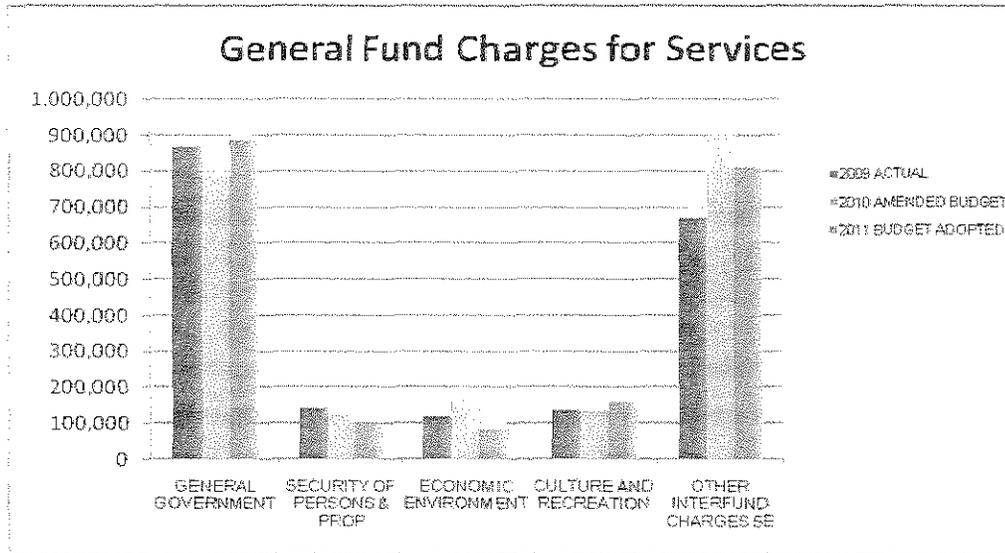
	2009 Actual	2010 Amended Budget	2011 Adopted Budget
Federal Grants	\$ 13,908	\$ 3,000	\$ 7,500
Federal Entitlements	715,988	455,000	553,815
Indirect Federal Grants	517,836	551,096	403,694
State Grants	340,142	467,098	382,784
State Shared Revenues	256,175	256,175	231,300
State Entitlements	660,285	621,575	650,868
Interlocal Grants	13,671	36,479	385
Intergovernmental Services	643,856	639,134	704,919
American Recovery Reinvestment	0	10,643	0



The biggest decrease includes the indirect federal grants which are being reduced as the availability of Federal Grants is dwindling.

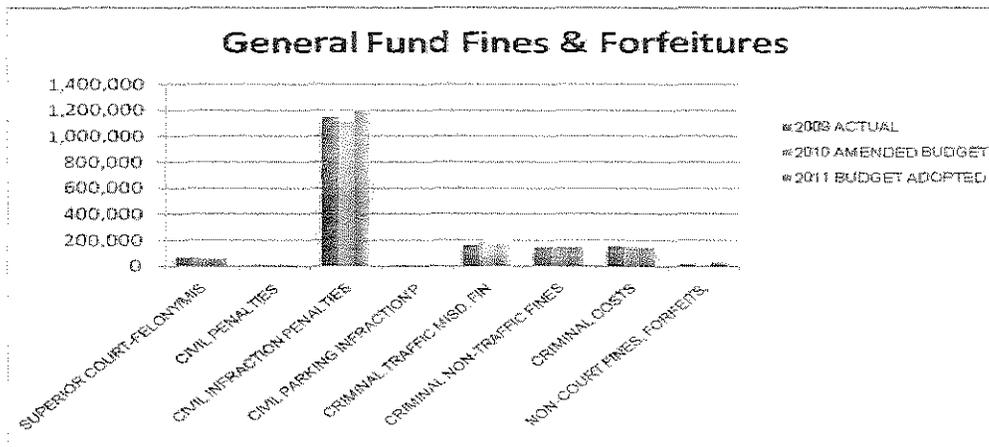
Charges for Services, amount to 9% of the funds generated and consist of revenues generated for sale of copies, sale of maps, motor vehicle fees, passports, court filings and election costs. This also includes interfund charges, which are charges between county departments and funds. The amount for 2011 budget is \$2,050,090 compared to \$2,111,916 for the 2010 budget and 2009 actual is \$1,940,023.

KITITAS COUNTY GENERAL FUND



The County Fair, Community Development and Fire Marshal are departments that have increased their fees for 2011. Interfund charges increased as funds are being charged for services they are providing other funds. The County Fair has budgeted to receive \$100,000 from the Stadium fund for operations of the Fair and Event Center; Auditor's office has budgeted to receive \$70,000 from Auditor's Historical Document fund for a historical document project.

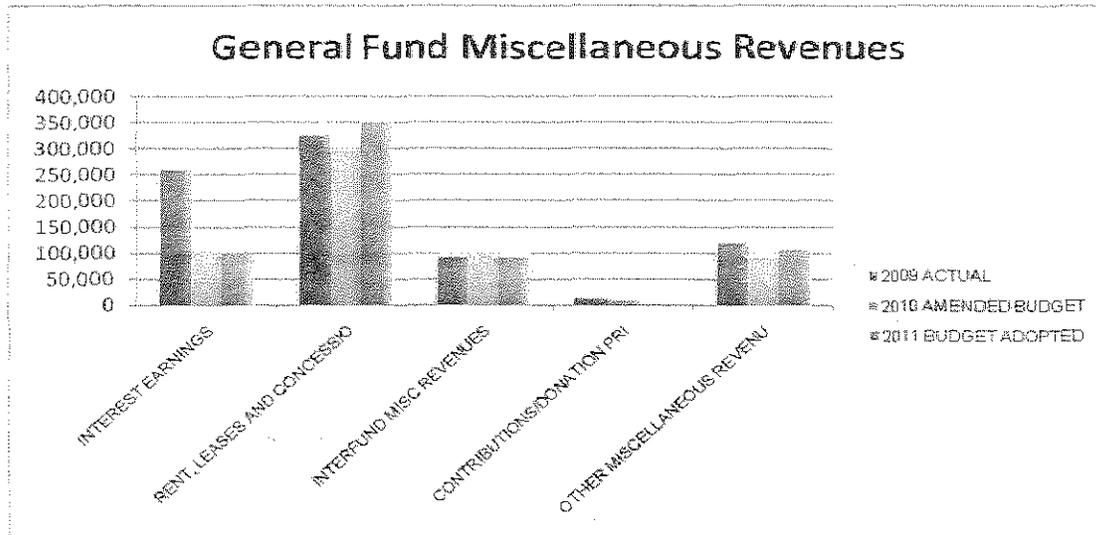
Fines & Forfeitures, amount to 8% of the funds generated which consist of revenues generated from both District Courts and Superior Court. The 2011 budget amount is \$1,761,400; the 2010 budget amount is \$1,676,490 and 2009 actual is \$1,691,278.



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 2011

KITITAS COUNTY GENERAL FUND

budget amount is \$654,350 compared to the 2010 budget amount of \$603,423 and \$813,342 for 2009 actual.



The biggest decrease in this category is the Investment interest. The 2011 budget is \$103,000; 2010 amended budget is \$104,550 and the 2009 actual was \$260,453.

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 2011 budget amount is \$589,437 with the 2010 budget amount of \$716,437 and 2009 actual \$159,454.

Fund Balance Reserves/Carry over, 15% of the 2011 General Fund Revenue budget. The following is the detail of the budgeted fund balance included in the 2011 General Fund Budget.

Beginning Fund Balance	\$1,287,000
Law & Justice Sales Tax Reserves	1,657,376
General Fund Rainy Day Fund	538,419
Historical Document Funds	14,000
Total Fund Balance	\$3,496,795

The next page is a report of the General Fund revenues listed by the revenues by department showing the 2009 Actual, 2010 Adopted Budget; 2010 Amended Budget and the 2011 Adopted Budget.

KITITAS COUNTY GENERAL FUND

REVENUES BY DEPARTMENT

		2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
		ACTUAL	BUDGET	BUDGET	ADOPTED
General Fund					
0	FUND BALANCE	-	3,820,019	4,001,750	3,496,795
10	ASSESSOR	684	21,020	21,020	-
11	AUDITOR	517,963	606,650	678,522	546,660
13	FIRE MARSHAL	52,181	123,000	123,000	108,550
14	COMMUNITY DEVELOPMENT SERV	930,569	759,810	854,810	824,296
15	CLERK	272,494	272,446	272,446	276,146
16	COMMISSIONERS	1,859	750	750	3,700
17	INFORMATION SERVICES	16,007	13,500	13,500	12,150
18	WSU EXTENSION	900	4,550	4,550	4,850
20	COMMUNICATIONS	81,207	141,400	141,400	126,150
22	JUVENILE	151,083	208,518	208,518	198,516
23	LAW LIBRARY	17,625	18,000	18,000	17,500
24	LOWER DISTRICT COURT	1,091,260	1,096,410	1,096,410	1,143,200
25	FACILITIES MAINTENANCE	262,740	212,634	383,634	202,663
26	NON-DEPARTMENTAL	756,157	657,471	657,471	703,944
29	PROSECUTOR	265,592	261,088	404,013	365,674
30	SHERIFF	875,544	1,054,032	1,265,083	1,248,554
31	TREASURER	9,577,556	10,442,031	10,442,031	10,743,561
32	UPPER DISTRICT COURT	663,703	649,000	649,000	743,295
33	PEST AND DISEASE CONTROL B	44,954	50,000	50,000	50,000
34	CONFERENCE OF GOVERNMENTS	-	-	-	300
37	EMERGENCY MANAGEMENT SERVI	194,577	60,000	136,164	153,865
38	HUMAN RESOURCES	4,737	150	150	150
40	CRIMINAL JUSTICE/LAW JUSTI	1,520,485	1,443,300	1,443,300	1,452,300
43	DECLARATION OF EMERGENCY	27,051	-	-	-
44	POST EMPLOYMENT BENEFITS	8,365	5,000	5,000	5,000
45	HISTORICAL DOCUMENT PROGRA	12,134	8,000	8,000	8,000
60	COMPUTER EQUIPMENT REPLACE	7,425	2,050	2,050	-
109	COUNTY FAIR	513,627	574,800	576,400	631,250
	TOTAL GENERAL FUND BY DEPARTMENT	17,868,479	22,505,629	23,456,972	23,067,069

The next page is a report of the General Fund revenues listed by the revenues categories showing the 2009 Actual, 2010 Amended Budget and the 2011 Adopted Budget and the percentage of increase (decrease).

KITITAS COUNTY GENERAL FUND

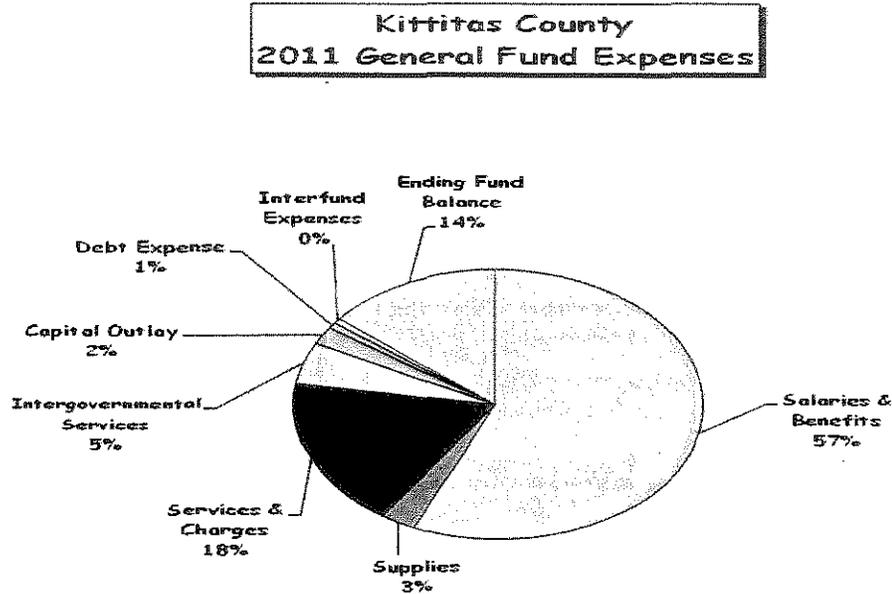
REVENUE BY CATEGORY

	2009 ACTUAL	2010 AMENDED BUDGET	2011 BUDGET ADOPTED	% increase (decrease)
301 BEGINNING FUND BALANCE	-	4,001,750	3,496,795	-12.62%
311 GENERAL PROPERTY TAXES	4,914,153	6,550,000	6,719,786	2.59%
313 RETAIL SALES AND USE TAXES	3,883,293	3,575,000	3,575,000	0.00%
317 EXCISE TAXES	22,352	19,000	19,000	0.00%
319 PENALTIES & INT. ON DEL. T	438,132	305,000	415,000	36.07%
321 BUSINESS LICENSE AND PERMI	-	-	1,400	0.00%
322 NON-BUSINESS LICENSES & PE	844,591	857,756	849,546	-0.96%
331 DIRECT FEDERAL GRANTS	13,908	3,000	7,500	150.00%
332 FEDERAL ENTITLEMENTS, IN-L	715,988	455,000	553,815	21.72%
333 INDIRECT FEDERAL GRANTS	517,836	551,096	403,694	-26.75%
334 STATE GRANTS	340,142	467,098	382,784	-18.05%
335 STATE SHARED REVENUES	256,175	256,175	231,300	-9.71%
336 STATE ENTITLEMENTS, IN-LIE	660,285	621,575	650,868	4.71%
337 INTERLOCAL GRANTS, ETC.	13,671	36,479	385	-98.94%
338 INTERGOVERNMENTAL SERVICE	643,856	639,134	704,919	10.29%
339 AMERICAN RECOVERY REINVEST	-	10,643	-	-100.00%
341 GENERAL GOVERNMENT	869,393	786,320	887,740	12.90%
342 SECURITY OF PERSONS & PROP	143,906	121,750	104,000	-14.58%
345 ECONOMIC ENVIRONMENT	118,807	172,474	85,000	-50.72%
347 CULTURE AND RECREATION	136,832	136,000	160,000	17.65%
349 OTHER INTERFUND CHARGES SE	671,085	895,372	813,350	-9.16%
351 SUPERIOR COURT-FELONY/MIS	59,348	60,100	55,200	-8.15%
352 CIVIL PENALTIES	4,559	4,500	5,200	15.56%
353 CIVIL INFRACTION PENALTIES	1,147,368	1,112,890	1,193,100	7.21%
354 CIVIL PARKING INFRACTION P	4,791	7,000	8,200	17.14%
355 CRIMINAL TRAFFIC MISD. FIN	161,387	192,000	173,200	-9.79%
356 CRIMINAL NON-TRAFFIC FINES	142,966	150,000	152,000	1.33%
357 CRIMINAL COSTS	155,159	150,000	144,500	-3.67%
359 NON-COURT FINES, FORFEITS,	15,700	-	30,000	.00%
361 INTEREST EARNINGS	260,453	104,550	103,000	-1.48%
362 RENT, LEASES AND CONCESSIO	325,911	296,621	352,422	18.81%
366 INTERFUND MISC REVENUES	92,644	103,116	92,644	-10.16%
367 CONTRIBUTIONS/DONATION PRI	13,144	8,600	-	-100.00%
369 OTHER MISCELLANEOUS REVENU	121,190	90,536	106,284	17.39%
395 DISPOSITION OF FIXED ASSET	58,642	171,600	600	-99.65%
397 OPERATING TRANSFERS IN	100,812	544,837	588,837	8.08%
TOTAL GENERAL FUND BY CATEGORY	17,868,479	23,456,972	23,067,069	-1.66%

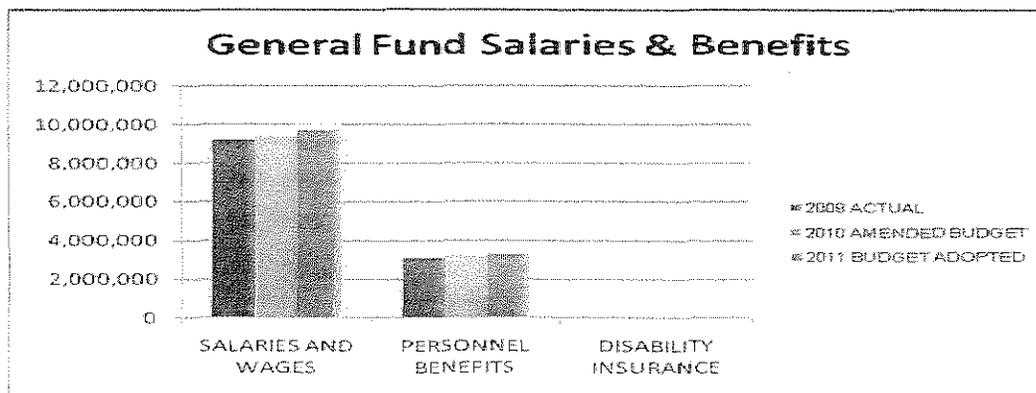
KITKITAS COUNTY GENERAL FUND

EXPENDITURES

The General Fund expenditure budget is \$19,838,087 with an ending fund balance of \$3,228,982 for a total budget of \$23,067,069. The following chart shows the entire General Fund budget, divided into categories. The biggest expense in the General Fund is salaries and benefits at 57% of the budget. The following is a graph showing the percentages of each category for the 2011 budget.

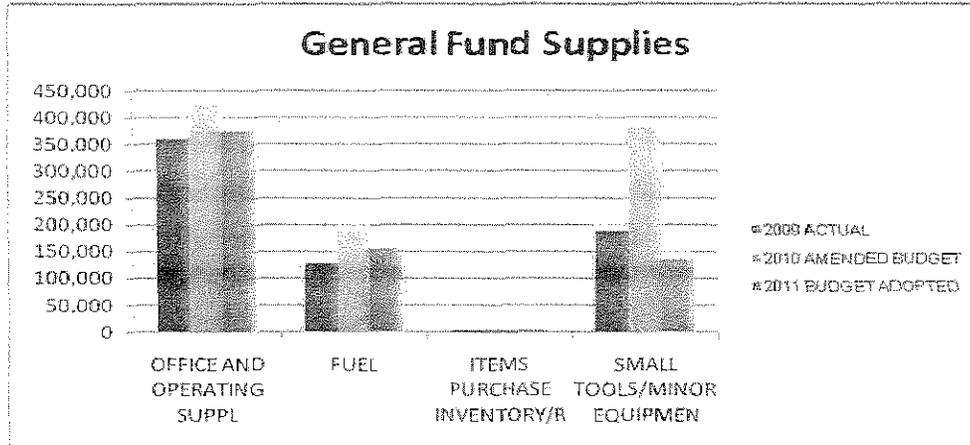


Salary and Benefits equal 57% of the General Fund budget. There are approximately 215 positions funded from the General Fund. The amount budgeted for salaries and benefits in 2011 are \$13,079,889, the 2010 budget was \$12,672,567 and the 2009 actual was \$12,349,770. This includes all salaries paid to employees and benefits, including social security, labor & industries, retirement, medical, dental, vision, and life insurance. See the personnel section for details on positions in the Personnel section starting on page 103.

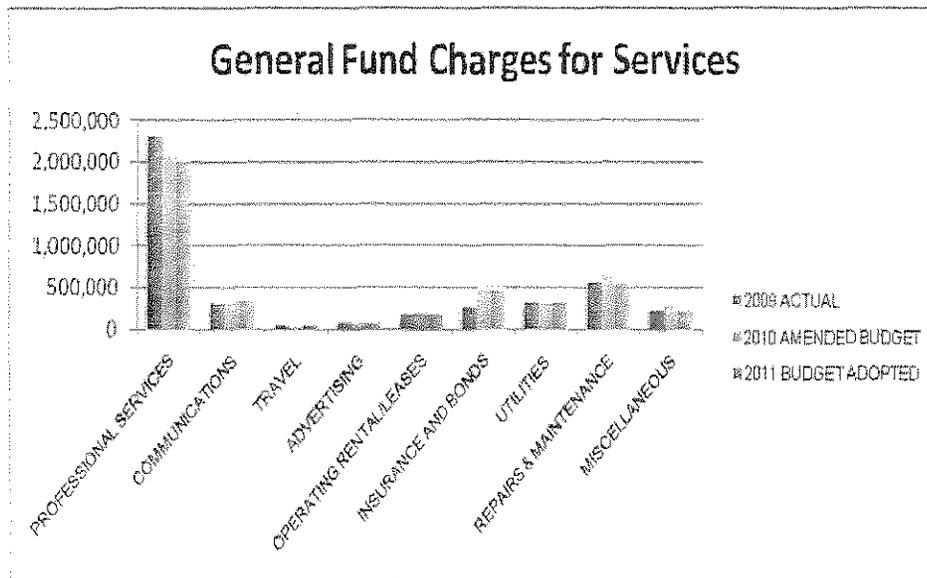


KITITAS COUNTY GENERAL FUND

Supplies equal 3% of the General Fund budget. This includes office supplies, fuel, and operating supplies. The 2011 budget amount is \$671,372; the 2010 budget was \$996,030 and the 2009 actual is \$683,266. The reductions in this account are primarily for fuel and small tools/minor equipment.



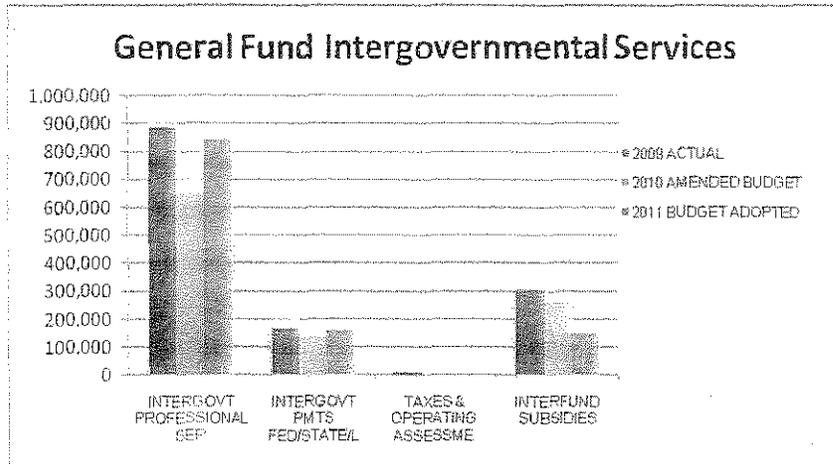
Charges for Services equal 18% or \$4,133,592 compared to the 2010 budget of \$4,343,847 and the 2009 actual is \$4,273,162. This amount covers all professional services, including attorney fees, consultants, dues, utilities, and maintenance contracts and upkeep.



Intergovernmental Services equals 5% or \$1,156,661 compared to the 2010 budget of \$1,055,743 and the 2009 actual of \$1,371,399. The biggest portion of this section is funding for housing prisoners in other jails. The increase is 29% 2011

KITTITAS COUNTY GENERAL FUND

budget is \$500,000 and 2010 is \$300,000. This account also includes contributions to other funds for supplemental income. The General Fund is the only fund that is allowed to grant money to other funds.



Capital Outlay equals 2% or \$492,010 compared to the 2010 budget of \$628,719 and the 2009 actual of \$2,647,841. 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.

Debt Expenses equal 1% or \$159,828 compared to the 2010 budget of \$157,253 and 2009 actual of \$166,049. This amount is for debt payment on installment loans and capital leases.

Interfund Charges equal less than 1% or \$144,735 compared to the 2010 figure of \$273,445 and 2009 actual of \$242,570. This account is for in-housing charges, like copies.

Ending Fund Balance equals 14% or \$3,228,982 compared to the 2010 budget amount of \$3,329,368. A portion of the amount; \$538,419, 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 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
General Fund Ending Fund Balance	1,287,000
Law & Justice Sales Taxes	1,388,992
Historical Document Reserve	9,571
County Fair Reserve	5,000
Total Ending Fund Balance	\$3,228,982

KITITITAS 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.

	2009 ACTUAL	2010 AMENDED BUDGET	2011 BUDGET ADOPTED	% increase (decrease)
FUND BALANCE	0	3,329,368	3,228,982	-3.02%
ASSESSOR	942,987	972,054	971,302	-0.08%
AUDITOR	910,396	1,022,179	937,381	-8.30%
BOARD OF EQUALIZATION	33,853	28,071	30,379	8.22%
FIRE MARSHAL	149,181	160,305	162,765	1.53%
COMMUNITY DEVELOPMENT SERV	1,033,105	707,071	776,245	9.78%
CLERK	320,935	316,069	313,296	-0.88%
COMMISSIONERS	409,235	403,534	397,787	-1.42%
INFORMATION SERVICES	705,496	735,670	694,371	-5.61%
WSU EXTENSION	184,260	197,340	197,382	0.02%
DISABILITY BOARD	16,490	17,646	18,164	2.94%
COMMUNICATIONS	120,585	155,000	144,000	-7.10%
JUDGE - SUPERIOR COURT	624,662	605,414	601,055	-0.72%
JUVENILE	564,988	701,805	745,861	6.28%
LAW LIBRARY	18,343	18,951	18,587	-1.92%
LOWER DISTRICT COURT	1,003,701	1,033,009	1,086,432	5.17%
FACILITIES MAINTENANCE	786,114	1,031,871	807,894	-21.71%
NON-DEPARTMENTAL	2,710,312	926,311	773,680	-16.48%
PROSECUTOR	1,617,710	1,835,555	1,736,044	-5.42%
SHERIFF	6,460,727	6,182,150	6,683,959	8.12%
TREASURER	432,376	570,456	487,782	-14.49%
UPPER DISTRICT COURT	699,202	735,415	652,138	-11.32%
PEST AND DISEASE CONTROL B	44,954	50,000	50,000	0.00%
CONFERENCE OF GOVERNMENTS	0	0	300	0.00%
FLOOD CONTROL	20,824	25,000	25,000	0.00%
LIBRARY ADVISORY BOARD	128,500	126,500	125,000	-1.19%
EMERGENCY MANAGEMENT SERVI	283,307	177,277	163,898	-7.55%
HUMAN RESOURCES	317,091	299,018	183,719	-38.56%
CRIMINAL JUSTICE/LAW JUSTI	176,546	26,600	26,000	-2.26%
DECLARATION OF EMERGENCY	49,920	0	0	0.00%
POST EMPLOYMENT BENEFITS	71,593	112,000	112,500	0.45%
HISTORICAL DOCUMENT PROGRA	10,840	28,000	12,408	-55.69%
COMPUTER EQUIPMENT REPLACE	39,711	54,200	55,000	1.48%
COUNTY FAIR	846,112	873,133	847,758	-2.91%
TOTAL	21,734,056	23,456,972	23,067,069	-1.66%

KITTITAS COUNTY GENERAL FUND

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

- Facilities Maintenance – Reduction in Personnel, in 2010 the Facilities Director position was merged with the County Fair Manager
- Non-Departmental – Reduction in contribution to other funds
- Treasurer – Reduction due to personnel changes and the elimination of a grant that was funded in 2010
- Upper District Court – Reduction in Personnel in 2010
- Human Resource – Reduction in Personnel
- Historical Document – Reduction in expenses because this department is funded by the revenues from recording documents and they are down.

The following pages are the detailed departmental budgets for each department in the General Fund.

KITTITAS COUNTY GENERAL FUND

COUNTY ASSESSOR

Department Goals

Our mission is to fairly, equitably and uniformly administer the assessment and appraisal of property in Kittitas County in a manner that supports the funding of vital public services while meeting all constitutional and statutory requirements. The Assessor's Office is dedicated to providing excellence in public service.

The primary goal of the Assessor's Office continues to focus on recovery efforts that will allow us to return to a timely revaluation schedule. The issues that relate to untimely revaluation and related mailings of Value Change Notices to taxpayers are recognized by this office and all measures possible are being taken to remedy this problem.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	15		14	14
Revenues				
341 GENERAL GOVERNMENT	684	1,020	1,020	-
397 OPERATING TRANSFERS IN		20,000	20,000	-
Dept 10 ASSESSOR	684	21,020	21,020	-
Expenditures				
510 SALARIES AND WAGES	646,255	642,638	642,638	656,791
520 PERSONNEL BENEFITS	210,861	220,531	220,531	222,761
531 OFFICE AND OPERATING SUPP	7,617	6,000	6,000	5,200
532 FUEL	5,412	8,000	8,000	5,500
535 SMALL TOOLS/MINOR EQUIPME	670	1,800	1,800	1,500
541 PROFESSIONAL SERVICES	379	200	200	400
542 COMMUNICATIONS	2,017	1,900	1,900	2,200
543 TRAVEL	3,714	-	-	1,500
544 ADVERTISING	-	500	500	250
546 INSURANCE AND BONDS	4,159	4,160	4,160	4,200
548 REPAIRS & MAINTENANCE	50,366	50,500	50,500	57,000
549 MISCELLANEOUS	5,517	6,900	6,900	5,200
551 INTERGOVT PROFESSIONAL SE	-	25	25	-
564 EQUIPMENT	-	20,000	20,000	-
592 INTERFUND COMMUNICATIONS	6,020	8,900	8,900	8,800
Dept 10 ASSESSOR	942,987	972,054	972,054	971,302

KITITITAS COUNTY GENERAL FUND

COUNTY AUDITOR

Department Goals

The Auditor's office is to provide the services to the citizens of Kittitas County that are required by law and directed by others in the most efficient and effective way possible in a friendly, positive and cooperative manner. These services include Finance and Budget, Elections, Voter Registration, Recording, Vehicle Licensing and Administration.

The Goals for 2011 include: **Finance & Budget:** Continue to meet the deadlines for financial reporting; Continue with internal audits; Update policies and procedures; Continue with document management for electronic records. **Recording:** Continue the process of scanning and indexing recorded documents back to patent for Kittitas County; Reorganize Recording Department and middle vault areas to accommodate better customer service. **Vehicle Licensing:** Continue the process for the Licensing Deputies to become certified with the Department of Licensing as is required with the 2007 contract with DOL. **Elections:** Assist with additional on line processing of registration renewals; Incorporate all of the election date changes into the year's schedule; Successfully conduct the large multi-jurisdictional General Election; Begin the planning stage for the 2012 Redistricting process. **Voter Registration:** Continue identifying inactive, deceased and invalid voter registration information in cooperation with the Washington State Office of the Secretary of State.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	14.35	13.75		13.75

Revenues

322 NON-BUSINESS LICENSES & P	2,160	2,500	2,500	2,500
333 INDIRECT FEDERAL GRANTS	10,755	10,000	10,000	-
341 GENERAL GOVERNMENT	482,321	446,150	446,150	443,620
349 OTHER INTERFUND CHARGES S	22,292	148,000	219,872	100,540
369 OTHER MISCELLANEOUS REVEN	434	-	-	-
Dept 11 AUDITOR	517,963	606,650	678,522	546,660

Expenditures

510 SALARIES AND WAGES	546,086	564,370	564,370	573,897
520 PERSONNEL BENEFITS	189,415	180,742	180,742	199,329
531 OFFICE AND OPERATING SUPP	8,673	11,550	11,550	8,250
535 SMALL TOOLS/MINOR EQUIPME	7,859	1,500	51,500	635
541 PROFESSIONAL SERVICES	11,236	1,850	1,850	1,900
542 COMMUNICATIONS	8,665	12,450	12,450	15,825
543 TRAVEL	1,937	-	400	1,900
544 ADVERTISING	2,913	5,575	5,575	4,050
546 INSURANCE AND BONDS	100	100	100	100
548 REPAIRS & MAINTENANCE	50,773	65,000	86,872	53,400
549 MISCELLANEOUS	54,923	83,650	83,250	57,600
564 EQUIPMENT	5,153	-	-	-
592 INTERFUND COMMUNICATIONS	21,051	21,150	21,150	19,175
593 INTERFUND SUPPLIES	1,612	2,370	2,370	1,320
Dept 11 AUDITOR	910,396	950,307	1,022,179	937,381

KITTITAS COUNTY GENERAL FUND

BOARD OF EQUALIZATION

Department Goals

The board of equalization shall meet in open session for this purpose annually on the 15th day of July and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the County and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Expenditures				
510 SALARIES AND WAGES	27,298	29,192	22,192	23,500
520 PERSONNEL BENEFITS	5,992	6,509	5,109	5,979
531 OFFICE AND OPERATING SUPP	242	250	250	250
592 INTERFUND COMMUNICATIONS	320	170	170	300
593 INTERFUND SUPPLIES	-	350	350	350
Dept 12 BOARD OF EQUALIZATION	33,853	36,471	28,071	30,379

KITITAS COUNTY GENERAL FUND

FIRE MARSHAL

Department Goals

Kittitas County Fire Marshal's Office provides services to our citizens and visitors to Kittitas County in fire prevention, education and mitigation, as well as creating fire safe communities by protecting the lives and property of our citizens from the ravages of fire.

Departmental goals are to provide continuous enhancement of services, including fire and life safety inspections, annual inspections, construction and operational inspections; To see continued improvement in business facilities regarding fire and life safety hazards, and provide the businesses with the educational support they need; Create fees that provide cost recovery for fire alarm, sprinkler and commercial reviews and inspections; To continue working towards becoming a self-supporting department, utilizing funds generated solely by fees.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	2	2		2
Revenues				
322 NON-BUSINESS LICENSES & P	42,671	123,000	123,000	108,550
333 INDIRECT FEDERAL GRANTS	9,510	-	-	-
Dept 13 FIRE MARSHAL	52,181	123,000	123,000	108,550
Expenditures				
510 SALARIES AND WAGES	102,837	105,878	105,878	112,454
520 PERSONNEL BENEFITS	31,828	33,877	33,877	34,261
531 OFFICE AND OPERATING SUPP	2,731	1,200	1,200	1,100
532 FUEL	1,760	2,500	2,500	2,000
535 SMALL TOOLS/MINOR EQUIPME	1,254	4,500	4,500	2,000
542 COMMUNICATIONS	2,772	4,500	4,500	3,000
543 TRAVEL	2,909	-	-	1,000
544 ADVERTISING	720	250	250	250
546 INSURANCE AND BONDS	504	1,200	1,200	1,200
548 REPAIRS & MAINTENANCE	294	1,500	1,500	1,500
549 MISCELLANEOUS	838	2,500	2,500	2,000
592 INTERFUND COMMUNICATIONS	444	200	200	-
593 INTERFUND SUPPLIES	292	200	200	-
595 INTERFUND RENTALS	-	2,000	2,000	2,000
Dept 13 FIRE MARSHAL	149,181	160,305	160,305	162,765

KITITAS COUNTY GENERAL FUND

COMMUNITY DEVELOPMENT SERVICES

Department Goals

The mission of Kittitas County Community Development Services is to assist the citizens of Kittitas County in planning for the use and development of land and buildings while protecting public health and safety, sustaining a vibrant economy, promoting the conservation of natural resources, and protecting the environment. We will accomplish this mission by providing accurate, courteous, timely and cost effective planning and building services; Administering plans, codes, and policies in a fair, consistent, and responsive manner; Respecting and serving the community in a manner that involves the interests of all citizens, and Balancing environmental, economic and social concerns.

Our departmental goals are to evaluate department policies and procedures in order to streamline and improve efficiencies where and when possible; complete Phase I of the Critical Area Ordinance and Shoreline Master Program update as mandated by GMA; Revise website, handouts and bulletins to reflect new 2009 I-codes.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	7	8		11
Revenues				
322 NON-BUSINESS LICENSES & P	768,796	572,256	667,256	708,496
334 STATE GRANTS	8,929	-	-	-
341 GENERAL GOVERNMENT	998	580	580	800
342 SECURITY OF PERSONS & PRO	9,075	-	-	2,000
345 ECONOMIC ENVIRONMENT	117,307	171,974	171,974	83,000
349 OTHER INTERFUND CHARGES S	9,613	15,000	15,000	-
359 NON-COURT FINES, FORFEITS	15,700	-	-	30,000
369 OTHER MISCELLANEOUS REVEN	150	-	-	-
Dept 14 COMMUNITY DEVELOPMENT SERV	930,569	759,810	854,810	824,296
Expenditures				
510 SALARIES AND WAGES	348,656	288,457	288,457	436,402
520 PERSONNEL BENEFITS	103,518	91,569	91,569	148,371
531 OFFICE AND OPERATING SUPP	3,651	9,500	9,500	7,000
532 FUEL	4,439	8,250	8,250	6,700
535 SMALL TOOLS/MINOR EQUIPME	940	500	500	5,500
541 PROFESSIONAL SERVICES	370,753	55,000	130,000	99,731
542 COMMUNICATIONS	3,809	5,070	5,070	6,420
543 TRAVEL	227	-	-	1,600
544 ADVERTISING	27,354	25,000	25,000	20,000
545 OPERATING RENTAL/LEASES	57	-	-	-
546 INSURANCE AND BONDS	2,024	3,000	3,000	3,000
548 REPAIRS & MAINTENANCE	23,338	11,500	11,500	9,736
549 MISCELLANEOUS	2,246	10,000	10,000	5,000
553 TAXES & OPERATING ASSESSM	283	-	-	-
575 CAPITAL LEASES/INSTALLMEN	5,915	-	-	5,000
591 INTERFUND PROFESSIONAL SE	114,064	80,000	100,000	-
592 INTERFUND COMMUNICATIONS	5,097	8,840	8,840	6,400
593 INTERFUND SUPPLIES	1,649	300	300	300
595 INTERFUND RENTALS	15,085	15,085	15,085	15,085
Dept 14 COMMUNITY DEVELOPMENT SERV	1,033,105	612,071	707,071	776,245

KITTITAS COUNTY GENERAL FUND

COUNTY CLERK

Department Goals

Kittitas County Clerk's Office will efficiently maintain and protect the integrity and accuracy of the judicial records of the Kittitas County Superior Court while serving the public in a courteous, professional and timely manner.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	6	6	0	6

one additional personnel funded from Fund 120 3/10ths

Revenues

333 INDIRECT FEDERAL GRANTS	13,105	18,821	18,821	22,067
334 STATE GRANTS	4,439	3,250	3,250	3,811
336 STATE ENTITLEMENTS, IN-LI	6,568	5,275	5,275	6,568
341 GENERAL GOVERNMENT	115,286	116,500	116,500	129,000
342 SECURITY OF PERSONS & PRO	12	-	-	-
351 SUPERIOR COURT-FELONY/MIS	59,229	60,100	60,100	55,200
357 CRIMINAL COSTS	63,990	60,000	60,000	51,000
361 INTEREST EARNINGS	9,730	8,500	8,500	8,500
369 OTHER MISCELLANEOUS REVEN	135	-	-	-
Dept 15 CLERK	272,494	272,446	272,446	276,146

Expenditures

510 SALARIES AND WAGES	208,260	208,265	208,265	212,178
520 PERSONNEL BENEFITS	73,965	77,653	77,653	76,083
531 OFFICE AND OPERATING SUPP	3,867	4,050	3,844	3,500
535 SMALL TOOLS/MINOR EQUIPME	1,188	-	1,369	-
541 PROFESSIONAL SERVICES	18,455	2,200	554	1,935
542 COMMUNICATIONS	892	1,300	1,300	1,300
543 TRAVEL	190	-	-	1,600
544 ADVERTISING	2,742	500	6,401	1,500
545 OPERATING RENTAL/LEASES	3,919	3,900	3,900	4,000
546 INSURANCE AND BONDS	150	750	750	750
548 REPAIRS & MAINTENANCE	3,648	6,300	6,783	5,700
549 MISCELLANEOUS	785	750	750	750
553 TAXES & OPERATING ASSESSM	26	-	-	-
592 INTERFUND COMMUNICATIONS	2,848	4,500	4,500	4,000
Dept 15 CLERK	320,935	310,168	316,069	313,296

KITITAS COUNTY GENERAL FUND

COUNTY COMMISSIONERS

Department Goals

The Kittitas County Board of Commissioners office mission is to consistently strive in serving the public in a friendly, professional, respectful, and courteous manner while providing a high level of customer service.

Our 2011 Departments Goals are to continue to work on document archiving projects of essential records in response to the state record retention schedule; Continue to seek new and innovative ideas of going paperless to cut down on County expenses; Continue working with Information Services to provide the public more access to information via the County website; Support additional training opportunities for employees at little or no cost; To utilize internal training when possible; seek new and innovative ways of getting the word out to citizens to try and fill vacancies on various Boards, Committees & Commissions; Continue good working relationships with other departments, municipalities and citizens by providing accurate and timely responses to inquiries and public records requests.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	6	6		6

Revenues

321 BUSINESS LICENSE AND PERM	-	-	-	1,400
341 GENERAL GOVERNMENT	359	250	250	300
345 ECONOMIC ENVIRONMENT	1,500	500	500	2,000
Dept 16 COMMISSIONERS	1,859	750	750	3,700

Expenditures

510 SALARIES AND WAGES	298,425	296,748	303,748	296,692
520 PERSONNEL BENEFITS	87,010	88,106	89,506	88,654
531 OFFICE AND OPERATING SUPP	848	1,100	1,100	700
532 FUEL	570	750	750	750
535 SMALL TOOLS/MINOR EQUIPME	1,760	-	-	-
542 COMMUNICATIONS	1,837	1,100	1,100	4,588
543 TRAVEL	934	-	-	1,100
544 ADVERTISING	3,663	2,200	2,200	1,000
546 INSURANCE AND BONDS	503	-	-	843
548 REPAIRS & MAINTENANCE	1,102	1,100	1,100	530
549 MISCELLANEOUS	826	3,505	3,505	2,405
564 EQUIPMENT	11,125	-	-	-
592 INTERFUND COMMUNICATIONS	632	500	500	500
593 INTERFUND SUPPLIES	-	25	25	25
Dept 16 COMMISSIONERS	409,235	395,134	403,534	397,787

KITTTITAS COUNTY GENERAL FUND

INFORMATION SERVICES

Department Goals

Support the Information Technology infrastructure of Kittitas County. Provide for central purchasing of IT. Ensure proper workflow of Kittitas County employees with respect to IT needs while protecting the resources of the citizens of Kittitas County.

Department Goals are to maintain our staff skills with training and research; Our ability to provide reliable and secure tape backups; The reliability of our servers; Legal licensing of county software; Adequate level of support; Eliminate unscheduled downtime; Globally manage and monitor all network hardware, servers, and key applications with respect to performance, patches, and availability; Support web site demand from county departments and develop new solutions to realize increased efficiencies.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	7		7	7
Revenues				
341 GENERAL GOVERNMENT	15,089	13,000	13,000	12,150
349 OTHER INTERFUND CHARGES S	919	500	500	
Dept 17 INFORMATION SERVICES	16,007	13,500	13,500	12,150
Expenditures				
510 SALARIES AND WAGES	338,832	350,594	350,594	357,364
520 PERSONNEL BENEFITS	103,775	108,309	108,309	112,657
531 OFFICE AND OPERATING SUPP.	4,397	7,650	7,650	5,650
535 SMALL TOOLS/MINOR EQUIPME	4,179			
541 PROFESSIONAL SERVICES	8,730	7,200	7,200	11,656
542 COMMUNICATIONS	22,277	32,428	32,428	23,759
543 TRAVEL	1,858		3,120	4,320
544 ADVERTISING	88	200	200	
545 OPERATING RENTAL/LEASES		4,388	4,388	4,388
548 REPAIRS & MAINTENANCE	191,994	166,251	153,133	140,732
549 MISCELLANEOUS	1,575	1,650	5,150	575
552 INTERGOVT PMTS FED/STATE/	9,786	13,500	13,500	9,788
564 EQUIPMENT	17,978	43,500	49,998	23,482
592 INTERFUND COMMUNICATIONS	27			
Dept 17 INFORMATION SERVICES	705,496	735,670	735,670	694,371

KITITAS COUNTY GENERAL FUND

WSU EXTENSION

Department Goals

The Smith-Lever Act of 1914 mandates that land-grant universities maintain a system of cooperative extension services to provide science-based outreach in applied agriculture, natural resources science, food and consumer science, and related subjects to the people of the state. A local unit of the land-grant university in Washington State, WSU Kittitas County Extension engages people, organizations and communities to advance economic well-being and quality of life by connecting them to the knowledge base of the university and by fostering inquiry, learning, and the application of research.

The most effective delivery system for this federally mandated service, providing science-based education to local people to address local needs, is through partnership with county government. This is the model that persists nationwide because it works. The Kittitas County Extension programs, in response to local needs, have focused on: Enhancing economic opportunities for agricultural enterprises while protecting natural resources; Empowering youth and families to achieve social, economic, and educational success; Creating and sustaining vibrant communities and urban neighborhoods; Enhance natural resources and environmental stewardship; Improving health and wellness of residents of Kittitas County.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	3	3		3
Revenues				
341 GENERAL GOVERNMENT	900	750	750	1,050
349 OTHER INTERFUND CHARGES S	-	3,800	3,800	3,800
Dept 18 WSU EXTENSION	900	4,550	4,550	4,850
Expenditures				
510 SALARIES AND WAGES	83,685	90,700	90,700	91,981
520 PERSONNEL BENEFITS	34,141	37,862	37,862	39,007
531 OFFICE AND OPERATING SUPP	3,147	3,350	3,350	1,316
532 FUEL	1,117	1,000	1,000	1,000
534 ITEMS PURCHASE INVENTORY/	519	700	700	700
535 SMALL TOOLS/MINOR EQUIPME		200	200	200
541 PROFESSIONAL SERVICES	36,975	36,975	36,975	36,975
542 COMMUNICATIONS	1,323	1,600	1,600	1,600
543 TRAVEL	562	-	-	-
544 ADVERTISING	62	-	-	-
545 OPERATING RENTAL/LEASES	310	-	-	-
548 REPAIRS & MAINTENANCE	2,341	2,400	2,400	2,400
549 MISCELLANEOUS	872	1,325	1,325	975
592 INTERFUND COMMUNICATIONS	1,005	1,500	1,500	1,500
595 INTERFUND RENTALS	18,200	19,728	19,728	19,728
Dept 18 WSU EXTENSION	184,260	197,340	197,340	197,382

KITTITAS COUNTY GENERAL FUND

DISABILITY BOARD

Department Goals

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0

Expenditures

510 SALARIES AND WAGES	11,791	12,120	12,620	12,499
520 PERSONNEL BENEFITS	4,699	5,026	5,026	5,665
Dept 19 DISABILITY BOARD	16,490	17,146	17,646	18,164

COMMUNICATIONS

Department Goals

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0

Revenues

341 GENERAL GOVERNMENT	167	200	200	150
349 OTHER INTERFUND CHARGES S	81,040	141,200	141,200	126,000
Dept 20 COMMUNICATIONS	81,207	141,400	141,400	126,150

Expenditures

531 OFFICE AND OPERATING SUPP	3,352	3,000	3,000	3,000
542 COMMUNICATIONS	109,289	140,000	140,000	130,000
548 REPAIRS & MAINTENANCE	765	2,000	2,000	1,000
575 CAPITAL LEASES/INSTALLMEN	7,180	10,000	10,000	10,000
Dept 20 COMMUNICATIONS	120,585	155,000	155,000	144,000

KITTITAS COUNTY GENERAL FUND

SUPERIOR COURT JUDGE

Department Goals

The goal of the Superior Court is to provide an efficient, responsive judiciary for the citizens of the State of Washington and Kittitas County.

The annual goal of the Superior Court for Kittitas County is to process the cases filed in an efficient, responsive manner and to provide "compassionate" justice and in some cases "therapeutic" justice. That goal has been attained again in 2010. We still have no serious backlog of cases on either the criminal or civil calendars. The case flow management of this County remains equal to or better than any in the state. As also pointed out last year, the recent focus of the delivery of public defender services points to the need to insure that indigent defendants are adequately represented so there continues to be an increased effort to make sure attorneys are trained and qualified to represent those who need the services.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	4	4		4

Expenditures

510 SALARIES AND WAGES	271,287	272,700	272,700	264,932
520 PERSONNEL BENEFITS	36,369	35,400	35,400	36,482
531 OFFICE AND OPERATING SUPP	14,095	11,000	11,000	10,500
535 SMALL TOOLS/MINOR EQUIPME	226	1,000	1,000	1,000
541 PROFESSIONAL SERVICES	264,335	245,525	245,525	248,141
542 COMMUNICATIONS	924	6,200	6,200	6,200
543 TRAVEL	602	-	-	-
545 OPERATING RENTAL/LEASES	1,959	1,000	1,000	1,200
548 REPAIRS & MAINTENANCE	1,247	9,889	9,889	9,900
549 MISCELLANEOUS	32,505	21,100	21,100	21,100
592 INTERFUND COMMUNICATIONS	1,114	1,600	1,600	1,600
Dept 21 JUDGE - SUPERIOR COURT	624,662	605,414	605,414	601,055

KITITAS COUNTY GENERAL FUND

JUVENILE PROBATION

Department Goals

This Department serves the statutorily mandated functions of the Juvenile Court Division of the Kittitas County Superior Court. Those responsibilities include actualizing the Juvenile Justice Act through duties relative to accused juvenile offenders and At-Risk Youth from the time of initial arrest and detention decisions (24 hours a day), to developing informed pre-trial release recommendations, to provision of complex professionally developed and presented Disposition (sentencing) recommendations, and subsequent skilled enforcement of resultant Superior Court orders by Juvenile Probation Counselors who are statutorily required to be certified from the Washington State Criminal Justice Training Commission Juvenile Services Academy and DOH Agency Affiliated Counselors, while using research based proven effective skilled interventions recognized beyond U.S. borders for their effectiveness and consistently funded by the Washington Legislature despite these difficult economic times. Supervision and management are performed by statutorily mandated persons and require State certification. Court ordered and RCW required interventions are based upon the State mandated (and required certified practitioner) Case Management Assessment Process (CMAP.) Funded programs, which require us to apply, in some cases competitively, but in all cases through extensive process, are used for research proven effective interventions with youth and their families.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	7.5	7.5		6.5
one half additional personnel funded from Fund 120 3/10ths				

Revenues

333 INDIRECT FEDERAL GRANTS	19,442	12,667	12,667	12,935
334 STATE GRANTS	123,058	187,901	187,901	177,831
336 STATE ENTITLEMENTS, IN-LI	5,096	5,000	5,000	5,000
338 INTERGOVERNMENTAL SERVICE	2,011	2,000	2,000	2,000
342 SECURITY OF PERSONS & PRO	850	950	950	750
369 OTHER MISCELLANEOUS REVEN	625	-	-	-
Dept 22 JUVENILE	151,083	208,518	208,518	198,516

Expenditures

510 SALARIES AND WAGES	324,500	345,870	345,870	374,192
520 PERSONNEL BENEFITS	104,785	94,947	94,947	116,299
531 OFFICE AND OPERATING SUPP	2,311	2,300	2,300	2,478
532 FUEL	2,286	3,450	3,450	2,601
535 SMALL TOOLS/MINOR EQUIPME		500	500	-
541 PROFESSIONAL SERVICES	123,776	233,590	233,590	233,555
542 COMMUNICATIONS	1,746	2,775	2,775	2,479
543 TRAVEL	930	-	-	675
544 ADVERTISING	38	155	155	850
545 OPERATING RENTAL/LEASES	1,924	1,000	1,000	4,250
546 INSURANCE AND BONDS	1,512	2,770	2,770	2,834
548 REPAIRS & MAINTENANCE	307	10,525	10,525	2,525
549 MISCELLANEOUS	274	2,723	2,723	2,323
553 TAXES & OPERATING ASSESSM	52	100	100	100
592 INTERFUND COMMUNICATIONS	546	1,100	1,100	700
Dept 22 JUVENILE	564,988	701,805	701,805	745,861

KITTITAS COUNTY GENERAL FUND

LAW LIBRARY

Department Goals

RCW 27.24.020 (2)every county with a population of eight thousand or more but less than three hundred thousand must have a board of law library trustees consisting of five members to be constituted as follows: The chairman of the county legislative authority is an ex officio trustee, the judges of the superior court of the county shall choose one of their number to be a trustee, and the members of the county bar association shall choose three members of the county to be trustees.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
341 GENERAL GOVERNMENT	17,625	18,000	18,000	17,500
Dept 23 LAW LIBRARY	17,625	18,000	18,000	17,500
Expenditures				
510 SALARIES AND WAGES	3,493	4,000	4,000	2,777
520 PERSONNEL BENEFITS	1,489	1,601	1,601	1,700
531 OFFICE AND OPERATING SUPP	13,361	13,350	13,350	14,110
Dept 23 LAW LIBRARY	18,343	18,951	18,951	18,587

KITITAS COUNTY GENERAL FUND

LOWER DISTRICT COURT

Department Goals

The Lower Kittitas District Court (LKDC) has jurisdiction to hear and adjudicate a wide variety of civil and criminal cases. Ten law enforcement agencies in Kittitas County file charges in LKDC: Washington State Patrol, Kittitas County Sheriff, Department of Fish and Wildlife, Washington State Department of Parks and Recreation, Ellensburg Police Department, Central Washington University Police Department, Liquor Control, Department of Natural Resources, Bureau of Land Management, and the Kittitas Police Department. These agencies file two classes of criminal charges with the LKDC. Misdemeanors carry a maximum penalty of \$1,000 and/or 90 days in jail. An example of this class of crime is Driving While License Suspended 3rd Degree. Gross misdemeanors carry a maximum penalty of \$5,000 and/or one year in jail. Examples of this class of crime are Driving While Under the Influence of Alcohol and/or Drugs and Assault in the 4th Degree. These agencies also file civil infractions and parking tickets. Additionally, LKDC conducts preliminary hearings in felony cases.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	11.52		11.52	11.52

Revenues

338 INTERGOVERNMENTAL SERVICE	10,000	10,000	10,000	10,000
341 GENERAL GOVERNMENT	94,852	76,220	76,220	121,250
342 SECURITY OF PERSONS & PRO	13,817	13,400	13,400	13,500
351 SUPERIOR COURT-FELONY/MIS	119	-	-	-
352 CIVIL PENALTIES	3,127	3,000	3,000	3,200
353 CIVIL INFRACTION PENALTIE	641,899	651,390	651,390	656,250
354 CIVIL PARKING INFRACTION	3,848	5,000	5,000	7,000
355 CRIMINAL TRAFFIC MISD. FI	121,896	137,000	137,000	125,000
356 CRIMINAL NON-TRAFFIC FINE	116,911	120,000	120,000	120,000
357 CRIMINAL COSTS	62,758	60,000	60,000	60,500
361 INTEREST EARNINGS	20,810	20,000	20,000	26,000
369 OTHER MISCELLANEOUS REVEN	1,223	400	400	500
Dept 24 LOWER DISTRICT COURT	1,091,260	1,096,410	1,096,410	1,143,200

Expenditures

510 SALARIES AND WAGES	522,479	525,577	525,577	546,059
520 PERSONNEL BENEFITS	154,943	164,600	164,600	170,276
531 OFFICE AND OPERATING SUPP	8,384	9,200	9,200	9,200
535 SMALL TOOLS/MINOR EQUIPME	821	3,785	3,785	2,040
541 PROFESSIONAL SERVICES	242,801	216,900	231,900	262,574
542 COMMUNICATIONS	2,813	2,650	2,650	2,850
543 TRAVEL	212	-	-	1,600
544 ADVERTISING	-	150	150	150
546 INSURANCE AND BONDS	-	406	406	812
548 REPAIRS & MAINTENANCE	2,937	8,821	8,821	8,821
549 MISCELLANEOUS	16,112	17,700	22,700	18,830
555 INTERFUND SUBSIDIES	40,880	50,000	50,000	50,000
592 INTERFUND COMMUNICATIONS	11,320	13,220	13,220	13,220
Dept 24 LOWER DISTRICT COURT	1,003,701	1,013,009	1,033,009	1,086,432

KITITAS COUNTY GENERAL FUND

FACILITIES MAINTENANCE

Department Goals

The Courthouse Facilities Maintenance Department seeks to support each of the County's department's individual missions by providing prompt, friendly, and cost effective solutions to their maintenance needs.

In 2011 the Kittitas County Maintenance Department will continue to raise the bar of service and focus on facility maintenance and program enhancements. The Kittitas County Maintenance staff is committed to the following long term goals: Providing the highest level of professional and outstanding customer service to all County Departments; Streamlining and strengthening operational services; Continuing to upgrade, modernize, and enhance facility buildings and site, within reasonable budget parameters and with a strong consideration to improve efficiency.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	6	5		5
Revenues				
349 OTHER INTERFUND CHARGES S	963	-	-	500
361 INTEREST EARNINGS	7	-	-	-
362 RENT, LEASES AND CONCESSI	23,284	18,671	18,671	18,672
366 INTERFUND MISC REVENUES	92,644	103,116	103,116	92,644
369 OTHER MISCELLANEOUS REVEN	5	10	10	10
395 DISPOSITION OF FIXED ASSE	55,000	-	171,000	-
397 OPERATING TRANSFERS IN	90,837	90,837	90,837	90,837
Dept 25 FACILITIES MAINTENANCE	262,740	212,634	383,634	202,663
Expenditures				
510 SALARIES AND WAGES	233,796	254,500	254,500	231,291
520 PERSONNEL BENEFITS	89,702	95,483	95,483	88,240
531 OFFICE AND OPERATING SUPP	41,894	52,500	52,500	41,300
532 FUEL	5,518	7,000	7,000	6,500
535 SMALL TOOLS/MINOR EQUIPME	6,204	7,500	7,500	2,000
541 PROFESSIONAL SERVICES	10,784	20,500	20,500	16,000
542 COMMUNICATIONS	3,098	3,250	3,250	2,850
544 ADVERTISING	1,440	-	-	-
545 OPERATING RENTAL/LEASES	2,603	2,500	2,500	2,500
546 INSURANCE AND BONDS	42,382	47,000	47,000	47,800
547 UTILITIES	197,853	192,750	192,750	200,300
548 REPAIRS & MAINTENANCE	53,556	79,000	79,000	59,750
549 MISCELLANEOUS	-	500	500	1,000
551 INTERGOVT PROFESSIONAL SE	288	400	400	500
553 TAXES & OPERATING ASSESSM	1,645	1,800	1,800	1,800
562 BUILDING/STRUCTURES	4,407	5,000	5,000	15,000
563 OTHER IMPROVEMENTS	-	-	150,000	-
579 DEBT SERVICE: PRINCIPLE	46,614	90,838	90,838	46,615
580 DEBT SERVICE: INTEREST	44,187	-	-	44,187
589 OTHER DEBT COSTS	36	-	-	36
591 INTERFUND PROFESSIONAL SE	-	-	21,000	-
592 INTERFUND COMMUNICATIONS	107	250	250	125
593 INTERFUND SUPPLIES	-	100	100	100
Dept 25 FACILITIES MAINTENANCE	786,114	860,871	1,031,871	807,894

KITITAS COUNTY GENERAL FUND

NON-DEPARTMENTAL

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
333 INDIRECT FEDERAL GRANTS	110,965	113,965	113,965	117,970
349 OTHER INTERFUND CHARGES S	556,094	475,000	475,000	500,000
361 INTEREST EARNINGS	5	-	-	-
369 OTHER MISCELLANEOUS REVEN	85,874	68,406	68,406	85,874
395 DISPOSITION OF FIXED ASSE	3,219	100	100	100
Dept 26 NON-DEPARTMENTAL	756,157	657,471	657,471	703,944
Expenditures				
510 SALARIES AND WAGES	48,906	50,676	50,676	51,304
520 PERSONNEL BENEFITS	71,374	21,230	21,230	18,061
541 PROFESSIONAL SERVICES	327,172	326,557	326,557	290,745
546 INSURANCE AND BONDS	93,708	285,000	285,000	285,000
549 MISCELLANEOUS	23,137	25,600	25,600	24,424
553 TAXES & OPERATING ASSESSM	954	1,500	1,500	1,500
555 INTERFUND SUBSIDIES	224,347	212,031	212,031	98,929
562 BUILDING/STRUCTURES	1,916,998	-	-	-
595 INTERFUND RENTALS	3,717	3,717	3,717	3,717
Dept 26 NON-DEPARTMENTAL	2,710,312	926,311	926,311	773,680

KITITAS COUNTY GENERAL FUND

COUNTY PROSECUTOR

Department Goals

The County Prosecutor is responsible for charging and prosecuting Juvenile and Adult felonies, gross misdemeanors and misdemeanors in the District Court. Our office also is responsible for providing legal advice in Civil matters for the County. The prosecutor's Office is also responsible for establishing paternity and establishing Child Support. The Prosecutor and Deputy Prosecutor's are also the ex-officio Coroner for the County. The Office also has a Sexual Assault and Victim Witness unit's that specifically deal with sexual assault victims and other victims of crimes.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	24	24		25
two additional personnel funded from Fund 120 3/10ths				
Revenue				
333 INDIRECT FEDERAL GRANTS	96,202	86,000	156,000	86,000
334 STATE GRANTS	138,068	151,066	151,066	151,142
336 STATE ENTITLEMENTS, IN-LI	4,232	5,000	5,000	5,000
337 INTERLOCAL GRANTS, ETC.	6,000	-	32,925	-
338 INTERGOVERNMENTAL SERVICE	17,022	17,022	17,022	17,022
341 GENERAL GOVERNMENT	3,600	1,500	1,500	23,500
342 SECURITY OF PERSONS & PRO	468	500	500	500
349 OTHER INTERFUND CHARGES S	-	-	40,000	82,510
Dept 29 PROSECUTOR	265,592	261,088	404,013	365,674
Expense				
510 SALARIES AND WAGES	1,094,829	1,107,862	1,167,862	1,192,839
520 PERSONNEL BENEFITS	331,183	344,939	372,764	377,556
531 OFFICE AND OPERATING SUPP	15,562	19,050	19,050	11,500
532 FUEL	722	1,300	1,300	500
535 SMALL TOOLS/MINOR EQUIPME	4,542	3,200	28,432	1,200
541 PROFESSIONAL SERVICES	74,980	59,400	92,325	55,380
542 COMMUNICATIONS	6,944	8,150	8,150	7,818
543 TRAVEL	6,015	-	-	7,826
544 ADVERTISING	181	500	500	500
545 OPERATING RENTAL/LEASES	7,760	9,604	9,604	1,500
546 INSURANCE AND BONDS	14,576	15,100	15,100	15,350
547 UTILITIES	1,266	1,800	1,800	-
548 REPAIRS & MAINTENANCE	29,989	32,400	33,910	28,100
549 MISCELLANEOUS	7,818	8,400	8,400	5,500
553 TAXES & OPERATING ASSESSM	399	425	425	425
562 BUILDING/STRUCTURES	-	-	28,915	-
564 EQUIPMENT	-	-	14,343	-
575 CAPITAL LEASES/INSTALLMEN	13,511	25,000	25,000	22,000
589 OTHER DEBT COSTS	75	-	-	75
592 INTERFUND COMMUNICATIONS	7,359	7,675	7,675	7,975
Dept 29 PROSECUTOR	1,617,710	1,644,805	1,835,555	1,736,044

KITITAS COUNTY GENERAL FUND

COUNTY SHERIFF

Department Goals

The mission statement for the Kittitas County Sheriff's Office is to: Serve the public, safeguarding lives and property; Protect against deception, intimidation, disorder and violence; Treat the people with respect and dignity; Accept the duties and responsibilities required by law and to serve faithfully and honestly; Investigate diligently those crimes and activities which violate the law or ordinance; Utilize professional and cost effective implementation of standards and techniques of law enforcement .

One of the primary goals for 2011 will be directed towards employee and inmate safety through filling the three vacant corrections positions which were lost as a result of the 2010 financial shortfall. This will also provide us with a better transition plan when we move forward with the jail expansion project. Additional officers will also be needed to handle the increase inmates in the facility. Those positions would be funded in part by the tax dollars that are being sent out of county for jail beds. Long term planning includes filling the vacant deputy and receptionist's position lost last year due to budget cuts. This will help us maintain our level of services impacted by population increases and future developments. Eventually we should fill the vacant operations Commander position. With over 60 employees, we can support the proper span of control of the various divisions. This position will help improve accountability and the effective and efficient utilization of the Sheriff's Office personnel, funds, facilities and time. We will continue to implement cost effective technology that will streamline processes, reduce paperwork and improve officer safety.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	66	60		67
	eight additional personnel funded from Fund 120 3/10ths			
Revenues				
322 NON-BUSINESS LICENSES & P	30,964	30,000	65,000	30,000
331 DIRECT FEDERAL GRANTS	13,908	3,000	3,000	7,500
333 INDIRECT FEDERAL GRANTS	40,093		103,479	10,857
334 STATE GRANTS	16,829	75,000	-	-
336 STATE ENTITLEMENTS, IN-LI	11,774	11,000	13,000	7,000
337 INTERLOCAL GRANTS, ETC.	7,286	-	3,179	-
338 INTERGOVERNMENTAL SERVICE	578,798	443,912	575,662	647,997
339 AMERICAN RECOVERY REINVEST	-	-	10,643	-
341 GENERAL GOVERNMENT	54,654	50,000	50,000	60,000
342 SECURITY OF PERSONS & PRO	116,501	103,500	103,500	83,500
357 CRIMINAL COSTS	3,627	2,000	2,000	3,000
369 OTHER MISCELLANEOUS REVEN	686	1,120	1,120	200
395 DISPOSITION OF FIXED ASSE	424	500	500	500
397 OPERATING TRANSFERS IN		334,000	334,000	398,000
Dept 30 SHERIFF	875,544	1,054,032	1,265,083	1,248,554
Expenditures				
510 SALARIES AND WAGES	3,001,944	2,950,614	3,028,032	3,280,095
520 PERSONNEL BENEFITS	1,050,009	1,113,133	1,121,007	1,155,618
531 OFFICE AND OPERATING SUPP	103,184	125,720	132,675	128,470
532 FUEL	98,092	44,300	144,800	120,400
535 SMALL TOOLS/MINOR EQUIPME	104,242	43,635	95,255	33,247
541 PROFESSIONAL SERVICES	331,871	324,350	324,350	374,750
542 COMMUNICATIONS	109,063	96,390	96,390	103,440
543 TRAVEL	15,731		8,233	24,350
544 ADVERTISING	825	2,300	2,300	2,100
545 OPERATING RENTAL/LEASES	30,498	24,680	24,680	17,690
546 INSURANCE AND BONDS	70,152	71,450	71,450	68,100
547 UTILITIES	1,808	1,975	1,975	2,100
548 REPAIRS & MAINTENANCE	87,301	70,920	73,936	69,970
549 MISCELLANEOUS	23,927	26,185	23,852	38,685
551 INTERGOVT PROFESSIONAL SE	888,381	649,412	649,412	842,344

KITITITAS COUNTY GENERAL FUND

COUNTY SHERIFF

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
553 TAXES & OPERATING ASSESSM	291	-	-	200
562 BUILDING/STRUCTURES	52,252	-	-	-
563 OTHER IMPROVEMENTS	3,453	-	-	-
564 EQUIPMENT	446,071	334,000	359,383	398,000
575 CAPITAL LEASES/INSTALLMEN	34,726	17,650	17,650	17,650
583 INTEREST ON LONG-TERM EXT	1,436	-	-	-
591 INTERFUND PROFESSIONAL SE	113	450	450	450
592 INTERFUND COMMUNICATIONS	5,346	6,300	6,300	6,300
593 INTERFUND SUPPLIES	11	20	20	-
Dept 30 SHERIFF	6,460,727	5,903,484	6,182,150	6,683,959

KITITAS COUNTY GENERAL FUND

COUNTY TREASURER

Department Goals

The mission of the Kittitas County Treasurer's Office is to efficiently and accurately manage the public funds that have been entrusted to our care, with an emphasis on providing all of our customers, whether taxpayers or business partners, a high level of customer service, based on our core values of honesty, integrity, professionalism, accountability and respect.

2011 presents challenging times for Kittitas County, our junior taxing districts and the tax payers. This is in part due to current reduction of investment interest earnings, lack of bank participation, and tax payer's ability to pay timely. Our Team goals for the year 2011 are as follows: Continue to invest funds with the Local Government Investment Pool (LGIP), educate the public on process and payment options (credit cards), send out delinquent statements and continue our high quality of service to all customers. TerraScan Phase 2, REET module has been installed; we will need to continue to provide mandatory T2 training to the staff. Public Health has successfully been awarded a grant to assist Kittitas County homeowners with a much needed septic /sewer upgrade to comply with health codes. This partnership has also provided the Treasurers office with funding ear marked for the purchase of the Cashtax Bond module for processing all short and long term debt activity. In addition, the Cashtax Bond module will assist with the treasurer's office with all other long and short term debt responsibilities. Progressively continue cross training within divisions and maintaining a positive working environment.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	8	7		7
Revenues				
311 GENERAL PROPERTY TAXES	4,914,153	6,550,000	6,550,000	6,719,786
313 RETAIL SALES AND USE TAXE	2,844,742	2,600,000	2,600,000	2,600,000
317 EXCISE TAXES	22,352	19,000	19,000	19,000
319 PENALTIES & INT. ON DEL.	438,132	305,000	305,000	415,000
332 FEDERAL ENTITLEMENTS, IN-	707,623	450,000	450,000	548,815
334 STATE GRANTS	-	74,881	74,881	-
335 STATE SHARED REVENUES	256,175	256,175	256,175	231,300
336 STATE ENTITLEMENTS, IN-LI	110,524	85,000	85,000	109,000
337 INTERLOCAL GRANTS, ETC.	385	375	375	385
341 GENERAL GOVERNMENT	50,302	31,000	31,000	36,275
361 INTEREST EARNINGS	225,464	70,000	70,000	63,500
369 OTHER MISCELLANEOUS REVEN	7,704	600	600	500
Dept 31 TREASURER	9,577,556	10,442,031	10,442,031	10,743,561
Expenditures				
510 SALARIES AND WAGES	237,836	265,612	265,612	234,432
520 PERSONNEL BENEFITS	88,250	105,053	105,053	89,576
531 OFFICE AND OPERATING SUPP	5,707	7,300	7,300	7,300
535 SMALL TOOLS/MINOR EQUIPME		76,581	76,581	2,325
541 PROFESSIONAL SERVICES	30,292	33,970	33,970	65,970
542 COMMUNICATIONS	1,285	1,650	1,735	1,735
543 TRAVEL	427	-	-	1,600
544 ADVERTISING	147	500	500	239
546 INSURANCE AND BONDS	825	600	600	750
548 REPAIRS & MAINTENANCE	48,253	56,500	56,500	49,500
549 MISCELLANEOUS	6,750	12,650	12,650	9,400
553 TAXES & OPERATING ASSESSM	88	-	-	-
564 EQUIPMENT	5,396	-	-	15,000
575 CAPITAL LEASES/INSTALLMEN	4,704	5,540	5,540	5,540
592 INTERFUND COMMUNICATIONS	2,416	4,500	4,415	4,415
Dept 31 TREASURER	432,376	570,456	570,456	487,782

KITITAS COUNTY GENERAL FUND

UPPER DISTRICT COURT

Department Goals

Upper Kittitas County District Court's mission is to provide excellent customer service to those we serve within our jurisdiction. Included among those we serve are the citizens (both in-county and out-of-county), defense attorneys, law enforcement agencies and the various County departments within our Court's jurisdiction. Our mission is to attend to all court matters expeditiously, professionally, responsively, efficiently and with the highest level of service. In view of the fact that Upper Court's staff is highly trained to deal with the daily issues addressed in the judicial system, we continue to take pride in cases being filed, scheduled and disposed of within the time frame established by Court Rules.

Upper Kittitas County District Court's primary goal for 2011 is to obtain a "permanent facility" for daily court operations. The Court's second goal is to build an informational website with the assistance of Information Services. The Upper District Court aspire to transition our files to paperless. It will be a daunting process and may not be completed within the year.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	8	8		7
Revenues				
338 INTERGOVERNMENTAL SERVICE	28,600	32,400	32,400	27,600
341 GENERAL GOVERNMENT	18,202	20,500	20,500	31,495
342 SECURITY OF PERSONS & PRO	3,183	3,400	3,400	3,750
352 CIVIL PENALTIES	1,432	1,500	1,500	2,000
353 CIVIL INFRACTION PENALTIE	505,469	461,500	461,500	536,850
354 CIVIL PARKING INFRACTION	943	2,000	2,000	1,200
355 CRIMINAL TRAFFIC MISD. FI	39,491	55,000	55,000	48,200
356 CRIMINAL NON-TRAFFIC FINE	26,055	30,000	30,000	32,000
357 CRIMINAL COSTS	24,784	28,000	28,000	30,000
361 INTEREST EARNINGS	4,392	6,000	6,000	5,000
362 RENT, LEASES AND CONCESSI	9,550	7,200	7,200	24,000
369 OTHER MISCELLANEOUS REVEN	1,603	1,500	1,500	1,200
Dept 32 UPPER DISTRICT COURT	663,703	649,000	649,000	743,295
Expenditures				
510 SALARIES AND WAGES	335,892	350,482	350,482	292,148
520 PERSONNEL BENEFITS	102,266	106,764	106,764	93,309
531 OFFICE AND OPERATING SUPP	5,775	6,050	6,340	7,000
535 SMALL TOOLS/MINOR EQUIPME	1,298	-	-	-
541 PROFESSIONAL SERVICES	116,231	88,110	123,110	99,909
542 COMMUNICATIONS	12,935	13,000	13,000	14,000
543 TRAVEL	805	-	-	500
544 ADVERTISING	-	100	100	-
545 OPERATING RENTAL/LEASES	97,180	103,200	103,200	103,200
546 INSURANCE AND BONDS	701	919	919	894
547 UTILITIES	12,734	14,000	14,000	14,000
548 REPAIRS & MAINTENANCE	3,293	4,600	4,600	5,250
549 MISCELLANEOUS	4,999	7,200	7,200	5,675
553 TAXES & OPERATING ASSESSM	18	-	-	25
564 EQUIPMENT	-	-	-	9,528
575 CAPITAL LEASES/INSTALLMEN	4,941	5,500	5,500	6,000
592 INTERFUND COMMUNICATIONS	133	200	200	100
598 INTERFUND REPAIR/MAINTENA	-	-	-	600
Dept 32 UPPER DISTRICT COURT	699,202	700,125	735,415	652,138

KITTITAS COUNTY
GENERAL FUND

PEST & DISEASE CONTROL BOARD

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
334 STATE GRANTS	44,954	50,000	50,000	50,000
Dept 33 PEST AND DISEASE CONTROL B	44,954	50,000	50,000	50,000
Expenditures				
541 PROFESSIONAL SERVICES	44,954	50,000	50,000	50,000
Dept 33 PEST AND DISEASE CONTROL B	44,954	50,000	50,000	50,000

CONFERENCE OF GOVERNMENTS

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
338 INTERGOVERNMENTAL SERVICE	-	-	-	300
Dept 34 CONFERENCE OF GOVERNMENTS	-	-	-	300
Expenditures				
510 SALARIES AND WAGES	-	-	-	300
Dept 34 CONFERENCE OF GOVERNMENTS	-	-	-	300

KITITAS COUNTY GENERAL FUND

FLOOD CONTROL

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Expenditures				
591 INTERFUND PROFESSIONAL SE	19,410	-	-	-
598 INTERFUND REPAIR/MAINTENA	1,414	25,000	25,000	25,000
Dept 35 FLOOD CONTROL	20,824	25,000	25,000	25,000

LIBRARY ADVISORY BOARD

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Expenditures				
552 INTERGOVT PMTS FED/STATE/	128,500	126,500	126,500	125,000
Dept 36 LIBRARY ADVISORY BOARD	128,500	126,500	126,500	125,000

KITITITAS COUNTY GENERAL FUND

EMERGENCY MANAGEMENT SERVICES

Department Goals

Kittitas County Emergency Management was established to assist the government in its responsibility to preserve lives, protect property and the environment, and to ensure public health in times of natural or technological disasters, and to take the actions necessary to mitigate the effects of such disasters to the extent possible.

Ongoing training and planning that will help mitigate damages during disasters. Will work closely with Public Works on mitigation activities including grant funded planning and mitigation projects. Continue to work closely with the Emergency Management Council, emergency responders, hospitals and citizens on emergency planning activities. Continue to maintain all emergency management plans and coordinate annual training and exercises as required by Statute and our Comprehensive Emergency Management Plan. Continue to develop and improve continuity of business and building emergency plans and be active on the Courthouse security committee.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	1	1		1

Revenues

333 INDIRECT FEDERAL GRANTS	194,577	60,000	136,164	153,865
Dept 37 EMERGENCY MANAGEMENT SERVI	283,307	101,113	177,277	163,898

Expenditures

510 SALARIES AND WAGES	63,159	67,879	101,384	69,266
520 PERSONNEL BENEFITS	20,542	22,674	22,921	24,472
531 OFFICE AND OPERATING SUPP	2,760	1,300	3,609	1,000
532 FUEL	2,091	2,500	2,500	2,500
535 SMALL TOOLS/MINOR EQUIPME	4,509	-	36,414	25,000
541 PROFESSIONAL SERVICES	2,430	-	3,416	5,000
542 COMMUNICATIONS	2,278	3,260	3,260	3,160
543 TRAVEL	672	-	-	1,000
548 REPAIRS & MAINTENANCE	844	1,750	2,023	1,500
549 MISCELLANEOUS	1,352	1,250	1,250	1,000
562 BUILDING/STRUCTURES	161,231	-	-	10,000
564 EQUIPMENT	21,439	-	-	20,000
592 INTERFUND COMMUNICATIONS	-	500	500	-
Dept 37 EMERGENCY MANAGEMENT SERVI	283,307	101,113	177,277	163,898

KITITITAS COUNTY GENERAL FUND

HUMAN RESOURCE

Department Goals

The Human Resource Department oversees a myriad of programs and services which assist the County in maintaining its workforce.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	4	4		3
Revenues				
341 GENERAL GOVERNMENT	878	150	150	150
349 OTHER INTERFUND CHARGES S	163	-	-	-
367 CONTRIBUTIONS/DONATION PR	3,450	-	-	-
369 OTHER MISCELLANEOUS REVEN	245	-	-	-
Dept 38 HUMAN RESOURCES	4,737	150	150	150
Expenditures				
510 SALARIES AND WAGES	160,406	167,164	167,164	113,317
520 PERSONNEL BENEFITS	54,190	57,120	57,120	42,172
531 OFFICE AND OPERATING SUPP	1,030	2,146	2,126	1,000
535 SMALL TOOLS/MINOR EQUIPME	206			
541 PROFESSIONAL SERVICES	64,071	45,100	44,720	16,770
542 COMMUNICATIONS	877	930	930	835
543 TRAVEL	3,194		400	2,025
544 ADVERTISING	738	300	300	750
548 REPAIRS & MAINTENANCE	340	618	618	400
549 MISCELLANEOUS	31,537	25,060	25,060	6,000
592 INTERFUND COMMUNICATIONS	502	580	580	450
Dept 38 HUMAN RESOURCES	317,091	299,018	299,018	183,719

KITITAS COUNTY GENERAL FUND

CRIMINAL JUSTICE/LAW JUSTICE

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
313 RETAIL SALES AND USE TAXE	1,038,551	975,000	975,000	975,000
336 STATE ENTITLEMENTS, IN-LI	481,935	468,300	468,300	477,300
Dept 40 CRIMINAL JUSTICE/LAW JUSTI	1,520,485	1,443,300	1,443,300	1,452,300
Expenditures				
531 OFFICE AND OPERATING SUPP	551	-	-	-
541 PROFESSIONAL SERVICES	106,017	26,000	26,600	-
552 INTERGOVT PMTS FED/STATE/	28,531	-	-	26,000
555 INTERFUND SUBSIDIES	41,447	-	-	-
Dept 40 CRIMINAL JUSTICE/LAW JUSTI	176,546	26,000	26,600	26,000

DECLARATION OF EMERGENCY

Department Goals

This account is set up to track the General Fund expenses for the Flooding

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
333 INDIRECT FEDERAL GRANTS	23,186	-	-	-
334 STATE GRANTS	3,864	-	-	-
Dept 43 DECLARATION OF EMERGENCY	27,051	-	-	-
Expenditures				
510 SALARIES AND WAGES	33,568	-	-	-
520 PERSONNEL BENEFITS	10,733	-	-	-
531 OFFICE AND OPERATING SUPP	477	-	-	-
532 FUEL	86	-	-	-
543 TRAVEL	1,222	-	-	-
547 UTILITIES	3,833	-	-	-
Dept 43 DECLARATION OF EMERGENCY	49,920	-	-	-

KITITAS COUNTY GENERAL FUND

POST EMPLOYMENT BENEFITS

Department Goals

This account is to pay for Post Employment Benefits, primarily the LEOFF 1 retirees.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0

Revenues

332 FEDERAL ENTITLEMENTS, IN-	8,365	5,000	5,000	5,000
Dept 44 POST EMPLOYMENT BENEFITS	8,365	5,000	5,000	5,000

Expenditures

520 PERSONNEL BENEFITS	55,791	55,000	55,000	55,000
529 DISABILITY INSURANCE	15,347	57,000	57,000	57,500
541 PROFESSIONAL SERVICES	455	-	-	-
Dept 44 POST EMPLOYMENT BENEFITS	71,593	112,000	112,000	112,500

HISTORICAL DOCUMENT PROGRAM

Department Goals

The funds in this account are funded from the recording of documents and are to be spent as directed by the Board of County Commissioners to promote historical preservation or historical programs, which may include the preservation of historic documents

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0

Revenues

341 GENERAL GOVERNMENT	12,134	8,000	8,000	8,000
Dept 45 HISTORICAL DOCUMENT PROGRA	12,134	8,000	8,000	8,000

Expenditures

510 SALARIES AND WAGES	-	8,580	8,580	11,362
520 PERSONNEL BENEFITS	-	789	789	1,046
541 PROFESSIONAL SERVICES	10,726	18,631	18,631	-
544 ADVERTISING	114	-	-	-
Dept 45 HISTORICAL DOCUMENT PROGRA	10,840	28,000	28,000	12,408

KITITITAS COUNTY GENERAL FUND

GENERAL FUND COMPUTER REPLACEMENT

Department Goals

Computers, operating systems and programs purchased by the county General Fund will be regularly replaced, rotated and recycled when possible on a schedule sensitive to resources and intensity of use acknowledging that up-to-date technology improves productivity

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
338 INTERGOVERNMENTAL SERVICE	7,425	2,050	2,050	-
Dept 60 COMPUTER EQUIPMENT REPLACE	7,425	2,050	2,050	-
Expenditures				
535 SMALL TOOLS/MINOR EQUIPME	39,711	50,200	54,200	55,000
Dept 60 COMPUTER EQUIPMENT REPLACE	39,711	50,200	54,200	55,000

KITKITAS COUNTY GENERAL FUND

COUNTY FAIR

Department Goals

The Kittitas Valley Event Center's mission is to provide outstanding service and a safe and friendly meeting and recreational environment to Kittitas County residents and all users of the facility. The staff is committed to actively promoting the features and benefits of the Event Center as the ideal Central Washington facility for a wide variety of events including, but not limited to government, community, club, and private organizations and agencies. The staff is dedicated to supporting the Kittitas County Fair Board and the Ellensburg Rodeo Board of Directors and the hundreds of volunteers who orchestrate the Kittitas County Fair and Ellensburg Rodeo. The staff is further committed to continually enhancing and protecting the assets of the Kittitas Valley Event Center.

Kittitas Co Fair: Operating under the authority of the Kittitas County Board of County Commissioners, the Fair Board is responsible for conducting the Annual Agricultural County Fair. We are committed to enhancing the Fair and providing education and appreciation of agriculture, natural resources, environment, health, history, cultural enrichment, arts, entertainment, and recreation. The Fair Board is dedicated to continually upgrading the Fair in the belief that a strong County Fair benefits all residents of Kittitas County. The Fair Board will perform their duties to the benefit of the residents of Kittitas County.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	4.2	4.2		4.2
Revenues				
336 STATE ENTITLEMENTS, IN-LI	40,156	40,000	40,000	41,000
341 GENERAL GOVERNMENT	1,344	2,500	2,500	2,500
347 CULTURE AND RECREATION	136,832	136,000	136,000	160,000
361 INTEREST EARNINGS	45	50	50	-
362 RENT, LEASES AND CONCESSI	293,076	270,750	270,750	309,750
367 CONTRIBUTIONS/DONATION PR	9,693	7,000	8,600	-
369 OTHER MISCELLANEOUS REVEN	22,507	18,500	18,500	18,000
395 DISPOSITION OF FIXED ASSE	1	-	-	-
397 OPERATING TRANSFERS IN	9,975	100,000	100,000	100,000
Dept 109 COUNTY FAIR	513,627	574,800	576,400	631,250
Expenditures				
510 SALARIES AND WAGES	294,993	289,888	289,888	292,358
520 PERSONNEL BENEFITS	78,380	88,915	88,915	89,385
531 OFFICE AND OPERATING SUPP	107,726	115,250	116,850	106,300
532 FUEL	6,955	7,000	7,000	8,000
534 ITEMS PURCHASE INVENTORY/	2,378	4,000	4,000	2,000
535 SMALL TOOLS/MINOR EQUIPME	10,371	17,500	17,500	4,450
541 PROFESSIONAL SERVICES	119,837	113,300	113,300	118,300
542 COMMUNICATIONS	5,140	5,450	5,450	5,450
543 TRAVEL	1,234	-	-	-
544 ADVERTISING	30,611	19,000	19,000	24,250
545 OPERATING RENTAL/LEASES	29,926	34,200	31,475	31,500
546 INSURANCE AND BONDS	21,966	32,500	32,500	32,500
547 UTILITIES	107,079	99,700	99,700	98,700
548 REPAIRS & MAINTENANCE	12,559	31,275	34,000	23,250
549 MISCELLANEOUS	5,697	8,200	8,200	7,040
551 INTERGOVT PROFESSIONAL SE	354	50	50	50
553 TAXES & OPERATING ASSESSM	5,129	-	-	-
563 OTHER IMPROVEMENTS	1,555	-	-	-
564 EQUIPMENT	781	1,080	1,080	1,000
575 CAPITAL LEASES/INSTALLMEN	2,726	2,725	2,725	2,725
591 INTERFUND PROFESSIONAL SE	665	1,000	1,000	1,000
592 INTERFUND COMMUNICATIONS	52	500	500	500
Dept 109 COUNTY FAIR	846,112	871,533	873,133	847,758

This page was left intentionally blank



Teaway River

Special Revenue Funds

KITTITAS 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 information below shows each fund total for 2010 and 2011 and the percentage of increase/decrease.

Fund #	FUND	2009 ACTUAL	2010 AMENDED BUDGET	2011 BUDGET ADOPTED	% OF CHANGE
101	AIRPORT	128,597	1,089,217	872,251	-25%
102	CURRENT EXP VEHICLE REPLACE	-	500,000	500,000	0%
104	SHERIFF K-9 UNIT	-	200	500	60%
105	COMMUNITY SERVICES	900,170	1,300,000	1,031,612	-26%
106	COUNTY ROAD	7,954,219	18,600,585	23,957,460	22%
108	PUBLIC FACILITIES	401,399	2,865,725	2,880,725	1%
110	EIS TRUST	192,814	200,000	200,000	0%
112	LOW INCOME HOUSING	123,480	500,000	330,500	-51%
113	RECREATION	40,397	127,000	26,300	-383%
114	HOMELESSNESS HOUSING ASSIST	26,291	500,000	630,550	21%
115	TRIAL COURT IMPROVEMENTS	63,093	150,000	215,100	30%
116	PUBLIC HEALTH	1,440,267	1,686,530	1,921,256	12%
118	VETERANS ASSISTANCE	67,343	75,000	75,000	0%
119	"911" PHONE SYSTEM	871,058	900,000	900,000	0%
120	3/10TH CRIMINAL JUSTICE TAX	819,051	1,677,926	1,997,114	16%
121	TREASURER ULIO/RID RESERVE	188	45,580	120,200	62%
122	TREASURER'S M & O	70,425	-	-	0%
123	NOXIOUS WEED CONTROL	265,660	312,000	310,000	-1%
125	AUDITOR CENT DOC PRESERVATI	31,068	300,000	368,228	19%
127	MISDEMEANANT PROBATION	678,389	710,279	760,506	7%
130	PROSECUTOR VICTIM/WITNESS	91,802	200,000	213,750	6%
131	DRUG ENFORCEMENT RESERVE FU	56,887	150,000	61,375	-144%
134	PUBLIC DEFENSE	9,975	50,000	170,120	71%
135	FORFEITED DRUG PROCEEDS FUN	-	5,000	25,000	80%
140	STADIUM	69,316	300,000	871,238	66%
142	REAL ESTATE EXCISE TAX TECH	-	20,000	120,000	83%

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

AIRPORT – The 2011 Airport Fund Budget is \$872,251. The airport's administration, maintenance and operating costs are budgeted in the amount of \$395,251. In 2010 the airport contracted to have the lead removed from the land previously leased by the Ellensburg Gun Club. We have budget \$65,000 for final clean up costs for the site in 2011. Other maintenance scheduled at the airport in 2011 includes \$10,000 for aeronautical area pavement crack seal work and \$5,000 for pavement marking in the aeronautical area. Repairs to the security fence gate controller will be assessed and, should it become necessary, also budgeted is a reserve in the amount of \$10,000 to replace the controller with a new, more reliable unit.

Information from the Kittitas County Binding Site Plan is being used to establish new lease sites in the aeronautical and industrial areas of the airport. The 2011 budget includes \$139,000 to develop an Airfield Needs Assessment and Airport Layout Update, partially funded by the FAA and WSDOT-Aviation Division.

KITTITAS COUNTY SPECIAL REVENUE FUNDS

To accommodate future growth at Kittitas County Bowers Field, it was determined that utilities need to be extended to these new lease sites identified in the binding site plan. In November 2010 the Airport Fund awarded a contract to Belsaas and Smith Construction in the amount of \$522,935 for the extension of water and sewer utilities within the binding site plan area, up to the airport fence. Total cost of the utility project is estimated to be \$872,000 and will be completed early 2011. Funding for the project is from the Kittitas County Capital Facility Fund in the amount of \$430,000. The remaining costs will be financed through an interfund loan from the County Road Fund. Repayment of the loan will come from increased economic growth within the airport industrial and aeronautical areas resulting from the installation of utilities at the airport.

CURRENT EXPENSE VEHICLE REPLACEMENT – the 2011 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 2011 budget is \$500,000.

COMMUNITY SERVICES – Community Services receives property taxes in the amount of \$160,470. 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 2011 budget is \$1,031,612.

COUNTY ROAD – County Road receives property taxes in the amount of \$3,961,000 which is reduced by the diversion of \$200,000 in property taxes to the General Fund for traffic safety. In 2011 the Board of County Commissioners elected to do a levy shift of \$635,000 from County Road to the General Fund.

The 2011 County Road budget is \$23,957,460, which includes \$5,220,850 for road maintenance and \$5,220,850 for road construction. The Annual Construction Program for 2011 adopted by the Board of County Commissioners Resolution 2010-100 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 2011 budget includes projects that were awarded to other governmental entities in the amount of \$600,000, per the Board of County Commissioners Resolution 2010-78.

- Kittitas County Airport Bowers Field Industrial Park Road Improvements - \$150,000
- City of Ellensburg Development of parcels - \$300,000
- Ellensburg Development Group (EBDA) Admin/Operations 2011 - \$50,000
- City of Cle Elum Outdoor Community Events Center Gazebo - \$400,000
- City of Kittitas Downtown Storm Water Improvements - \$100,000
- Kittitas Co Roads – Bowers Field Industrial Park Access East Ph 2 Carried forward from 2010- \$180,000
- Kittitas Co Airport – Bowers Field Industrial Park Access East Ph 1 Carried forward from 2010 - \$150,000

KITTITAS COUNTY SPECIAL REVENUE FUNDS

In 2011, 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 Cle Elum – Railroad Street/Central Business District Revitalization Infrastructure Project \$320,000
- 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 2009 - \$50,000
- Ellensburg Development Group (EBDA) Admin/Operations 2010 - \$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 Airport – Bowers Field Industrial Park Access East Ph 1- \$150,000

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

- City of Kittitas, Main Street Sidewalk Project - \$83,450

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 2011 budget is \$200,000.

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 collection of 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%

KITTITAS COUNTY SPECIAL REVENUE FUNDS

for County low income housing projects and 40% is remitted to the State of Washington. The 2011 budget is \$330,500.

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

- Habitat for Humanity – House #9 2009 - \$100,000
- HopeSource – Senior Rent Assistance 2007-2008 \$86,155
- HopeSource – Senior Rent Assistance 2009 \$57,534
- HopeSource – Senior Rent Assistance 2010 \$61,500
- HopeSource – Polaris Project 2010 \$9,400
- Habitat for Humanity – House #11 - \$50,000

RECREATION – the Recreation budget is for the operation and maintenance of the County Park and boat ramp located at Vantage. The 2010 budget is \$26,300.

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 – Fireman's 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
➤ City of Ellensburg – Rotary Club of Ellensburg 2010	\$ 48,000.00
➤ City of Cle Elum – Baseball Park 2010	\$ 50,000.00

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

KITTITAS COUNTY SPECIAL REVENUE FUNDS

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 has 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
- HopeSource – Homeless Prevention and Rapid Re-Housing \$80,000
- HopeSource – Polaris Project 2010 \$77,400
- HopeSource – Polaris Project 2011-2024 \$32,100 each year
- Provident Horizon Group – funds for HEARTH project 2010-2011 - \$100,000
- Housing Authority – Hotline and support 2010-2011 - \$41,796

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 2011 budget is \$215,100.

PUBLIC HEALTH – The Public Health fund includes funding for a variety of programs. The programs include health services, environmental health, and vital records. The 2011 budget is \$1,921,256.

VETERAN'S ASSISTANCE –Veterans Assistance fund receives property taxes in the amount of \$75,000. 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. As per Chapter 82.14B RCW and Effective January 1, 2011, the excise taxes collected for each Telephone Access line, Radio

KITTITAS COUNTY SPECIAL REVENUE FUNDS

Access line, and Interconnected Voice Over the internet Protocol Service line will increase to \$0.70 from \$.50. This change was enacted by Kittitas County Ordinance 2010-009. The 2011 budget is \$900,000.

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 2011 budget is \$1,997,114.

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 2011 budget is \$310,000.

AUDITOR CENTENNIAL DOCUMENT PRESERVATION– These resources should be used for ongoing preservation of historical documents of all 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 2011 budget is \$368,228.

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 2011 budget is \$760,506.

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 2011 budget is \$61,375.

STADIUM FUND (hotel motel funds) – This budget is \$871,238. 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.

KITITITAS COUNTY SPECIAL REVENUE FUNDS

101 AIRPORT

Department Goals

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 Airport Fund's primary operating revenue source is from the rents and leases of county land and buildings. Major tenants at Bowers Field include Midstate Aviation, The State of Washington Department of Natural Resources, Central Washington University, Kittitas County Consolidated Communications Agency ("Kittcom"), the Ellensburg Business Development Authority, Carrera Hangars, Airport Safe Storage and E & E insulation. Other leases at Bowers Field include county owned T-Hangers and industrial area ground leases.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0.75	0.75		0.75
Revenues				
301 BEGINNING FUND BALANCE	-	475,000	475,000	375,000
331 DIRECT FEDERAL GRANTS	(2,164)	-	-	132,763
334 STATE GRANTS	9,437	-	-	-
361 INTEREST EARNINGS	5,229	4,000	4,000	500
362 RENT, LEASES AND CONCESSIONS	148,667	136,500	136,500	151,248
365 INTERNAL SERV FUND - MISC	3,717	3,717	3,717	3,717
369 OTHER MISCELLANEOUS REVENUE	100	40,000	40,000	-
381 INTERFUND LOAN RECEIPTS	-	-	-	209,023
397 OPERATING TRANSFERS IN	-	430,000	430,000	-
Fnd 101 AIRPORT	164,986	1,089,217	1,089,217	872,251
Expenses				
508 ENDING FUND BALANCE	-	427,917	427,917	150,000
510 SALARIES AND WAGES	42,552	55,000	55,000	121,825
520 PERSONNEL BENEFITS	23,114	29,850	29,850	86,575
531 OFFICE AND OPERATING SUPPL	2,926	9,450	9,450	7,500
541 PROFESSIONAL SERVICES	720	514,950	514,950	117,701
542 COMMUNICATIONS	23	-	-	-
543 TRAVEL	847	-	-	-
544 ADVERTISING	879	-	-	-
545 OPERATING RENTAL/LEASES	531	-	-	-
546 INSURANCE AND BONDS	7,510	22,000	22,000	-
547 UTILITIES	5,219	-	-	18,100
548 REPAIRS & MAINTENANCE	20,078	-	-	21,450
549 MISCELLANEOUS	3,876	-	-	-
551 INTERGOVT PROFESSIONAL SER	-	50	50	50
552 INTERGOVT PMTS FED/STATE/L	-	6,000	6,000	50
553 TAXES & OPERATING ASSESSME	7,708	9,000	9,000	249,735
580 DEBT SERVICE: INTEREST	-	-	-	1,915
591 INTERFUND PROFESSIONAL SER	2,805	500	500	-
592 INTERFUND COMMUNICATIONS	109	-	-	-
593 INTERFUND SUPPLIES	320	-	-	-
595 INTERFUND RENTALS	3,848	14,500	14,500	97,350
599 INTERFUND SERVICES AND CHA	5,532	-	-	-
Fnd 101 AIRPORT	128,597	1,089,217	1,089,217	872,251

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

102 CURRENT EXPENSE VEHICLE REPLACEMENT

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	500,000	500,000	500,000
	395 DISPOSITION OF FIXED ASSET	11,911	-	-	-
Fnd	102 CURRENT EXP VEHICLE REPLACE	11,911	500,000	500,000	500,000
Expenses					
	508 ENDING FUND BALANCE	-	500,000	500,000	500,000
Fnd	102 CURRENT EXP VEHICLE REPLACE	11,911	500,000	500,000	500,000

104 SHERIFF K-9

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	200	200	500
	367 CONTRIBUTIONS/DONATION PRI	100	-	-	-
Fnd	104 SHERIFF K-9 UNIT	100	200	200	500
Expense					
	541 PROFESSIONAL SERVICES	-	200	200	500
Fnd	104 SHERIFF K-9 UNIT	100	200	200	500

KITTTITAS COUNTY SPECIAL REVENUE FUNDS

105 COMMUNITY SERVICES

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
301 BEGINNING FUND BALANCE	-	34,159	34,159	2,049
311 GENERAL PROPERTY TAXES	140,749	155,000	155,000	160,470
312 TIMBER HARVEST TAXES	-	20	20	20
317 EXCISE TAXES	510	400	400	200
333 INDIRECT FEDERAL GRANTS	95,753	80,000	80,000	100,000
334 STATE GRANTS	768,738	814,006	1,014,006	764,006
336 STATE ENTITLEMENTS, IN-LIE	1,627	1,600	1,600	1,700
337 INTERLOCAL GRANTS, ETC.	11	15	15	20
338 INTERGOVERNMENTAL SERVICE	822	9,800	9,800	-
361 INTEREST EARNINGS	3,541	-	-	647
397 OPERATING TRANSFERS IN	5,000	5,000	5,000	2,500
Fnd 105 COMMUNITY SERVICES	1,016,751	1,100,000	1,300,000	1,031,612
Expenses				
510 SALARIES AND WAGES	6,799	8,650	8,650	-
520 PERSONNEL BENEFITS	2,288	3,000	3,000	-
541 PROFESSIONAL SERVICES	886,524	1,084,150	1,284,150	1,016,162
542 COMMUNICATIONS	313	400	400	400
546 INSURANCE AND BONDS	2,392	-	-	-
549 MISCELLANEOUS	605	2,200	2,200	1,800
591 INTERFUND PROFESSIONAL SER	364	-	-	13,250
599 INTERFUND SERVICES AND CHA	884	1,600	1,600	-
Fnd 105 COMMUNITY SERVICES	900,169	1,100,000	1,300,000	1,031,612

KITITITAS COUNTY SPECIAL REVENUE FUNDS

106 COUNTY ROAD

Department Goals

The 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.

Due to the current economic climate and cost of oil related supplies, we have seen an increase in our maintenance costs. The focus of the County Road fund is on preserving our existing road surfaces thus helping to eliminate more costly maintenance in the future. We are committed to providing infrastructure, maintenance and engineering services in a timely and cost effective manner.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	51	51		49
Revenues				
301 BEGINNING FUND BALANCE	-	8,578,000	8,578,000	12,657,500
311 GENERAL PROPERTY TAXES	4,218,470	3,630,000	3,630,000	3,761,000
317 EXCISE TAXES	21,111	15,000	15,000	20,000
322 NON-BUSINESS LICENSES & PE	65	100	100	10,100
332 FEDERAL ENTITLEMENTS, IN-L	353,655	250,000	250,000	250,000
333 INDIRECT FEDERAL GRANTS	2,433,229	897,150	897,150	1,680,750
334 STATE GRANTS	777,767	1,628,410	1,628,410	2,889,625
336 STATE ENTITLEMENTS, IN-LIE	1,840,152	1,826,675	1,826,675	1,768,800
338 INTERGOVERNMENTAL SERVICE	171,938	106,250	106,250	106,250
339 AMERICAN RECOVERY REINVEST	431,768	-	-	-
341 GENERAL GOVERNMENT	3,605	5,000	5,000	5,000
344 TRANSPORTATION	7,482	5,000	5,000	12,100
345 ECONOMIC ENVIRONMENT	9,056	8,000	8,000	14,135
349 OTHER INTERFUND CHARGES SE	140,915	400,000	400,000	475,000
361 INTEREST EARNINGS	147,931	137,000	137,000	85,000
367 CONTRIBUTIONS/DONATION PRI	-	782,000	-	-
369 OTHER MISCELLANEOUS REVENU	3,765	2,000	2,000	2,200
379 CAPITAL CONTRIBUTIONS	-	-	782,000	-
395 DISPOSITION OF FIXED ASSET	(33)	-	-	-
397 OPERATING TRANSFERS IN	-	330,000	330,000	220,000
Fnd 106 COUNTY ROAD	10,560,876	18,600,585	18,600,585	23,957,460
Expenses				
508 ENDING FUND BALANCE	-	6,409,985	6,409,985	11,424,125
510 SALARIES AND WAGES	1,840,638	1,938,500	1,938,500	2,491,900
520 PERSONNEL BENEFITS	568,865	975,000	975,000	957,880
531 OFFICE AND OPERATING SUPPL	1,193,014	933,700	933,700	1,799,508
532 FUEL	290	-	-	-
535 SMALL TOOLS/MINOR EQUIPMEN	9,740	-	-	-
541 PROFESSIONAL SERVICES	345,556	4,809,000	4,809,000	4,287,400
542 COMMUNICATIONS	7,721	-	-	-
543 TRAVEL	7,379	-	-	-
544 ADVERTISING	16,230	-	-	-
545 OPERATING RENTAL/LEASES	27,692	-	-	-
546 INSURANCE AND BONDS	89,501	-	-	-
547 UTILITIES	6,625	-	-	-
548 REPAIRS & MAINTENANCE	2,142,682	-	-	-
549 MISCELLANEOUS	40,133	1,524,500	1,524,500	575,400
551 INTERGOVT PROFESSIONAL SER	33,875	99,000	99,000	70,000
552 INTERGOVT PMTS FED/STATE/L	16,769	-	-	-
553 TAXES & OPERATING ASSESSME	149	-	-	-
564 EQUIPMENT	-	249,400	249,400	38,100
591 INTERFUND PROFESSIONAL SER	19,664	1,661,500	1,661,500	2,313,147
592 INTERFUND COMMUNICATIONS	2,469	-	-	-
593 INTERFUND SUPPLIES	211,251	-	-	-
595 INTERFUND RENTALS	1,128,353	-	-	-
598 INTERFUND REPAIR/MAINTENAN	5,847	-	-	-
599 INTERFUND SERVICES AND CHA	239,777	-	-	-
Fnd 106 COUNTY ROAD	7,954,219	18,600,585	18,600,585	23,957,460

KITITAS COUNTY SPECIAL REVENUE FUNDS

108 PUBLIC FACILITIES

Department Goals

The Public Facilities Fund was established in April 1998. In accordance with RCW 82.14.370, monies received must be used for the purpose of financing public facilities that facilitate the creation or retention of businesses and jobs in Kittitas County. The monies may also be used for payment of debt services for the construction of public facilities.

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	2,250,725	2,250,725	2,275,725
	313 RETAIL SALES AND USE TAXES	627,603	600,000	600,000	600,000
	361 INTEREST EARNINGS	21,453	15,000	15,000	5,000
Fnd	108 PUBLIC FACILITES	649,055	2,865,725	2,865,725	2,880,725
Expenses					
	508 ENDING FUND BALANCE	-	1,401,550	1,401,550	937,220
	510 SALARIES AND WAGES	-	5,000	5,000	5,000
	542 COMMUNICATIONS	-	-	-	-
	548 REPAIRS & MAINTENANCE	311	-	-	-
	552 INTERGOVT PMTS FED/STATE/L	276,789	1,309,175	1,309,175	1,775,725
	555 INTERFUND SUBSIDIES	124,093	150,000	150,000	162,780
	592 INTERFUND COMMUNICATIONS	14	-	-	-
	593 INTERFUND SUPPLIES	191	-	-	-
Fnd	108 PUBLIC FACILITES	401,399	2,865,725	2,865,725	2,880,725

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

110 EIS TRUST

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	345 ECONOMIC ENVIRONMENT	133,311	200,000	200,000	200,000
	361 INTEREST EARNINGS	-	-	-	-
Fnd	110 EIS TRUST	133,311	200,000	200,000	200,000
Expenses					
	110 EIS TRUST				
	541 PROFESSIONAL SERVICES	192,730	200,000	200,000	200,000
	591 INTERFUND PROFESSIONAL SER	84	-	-	-
Fnd	110 EIS TRUST	192,814	200,000	200,000	200,000

112 LOW INCOME HOUSING

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	440,000	440,000	300,000
	341 GENERAL GOVERNMENT	56,145	57,000	57,000	30,000
	361 INTEREST EARNINGS	2,801	3,000	3,000	500
Fnd	112 LOW INCOME HOUSING	58,946	500,000	500,000	330,500
Expenses					
	508 ENDING FUND BALANCE	-	200,000	200,000	25,000
	541 PROFESSIONAL SERVICES	118,306	300,000	300,000	300,000
	544 ADVERTISING	-	-	-	500
	591 INTERFUND PROFESSIONAL SER	5,174	-	-	5,000
Fnd	112 LOW INCOME HOUSING	123,480	500,000	500,000	330,500

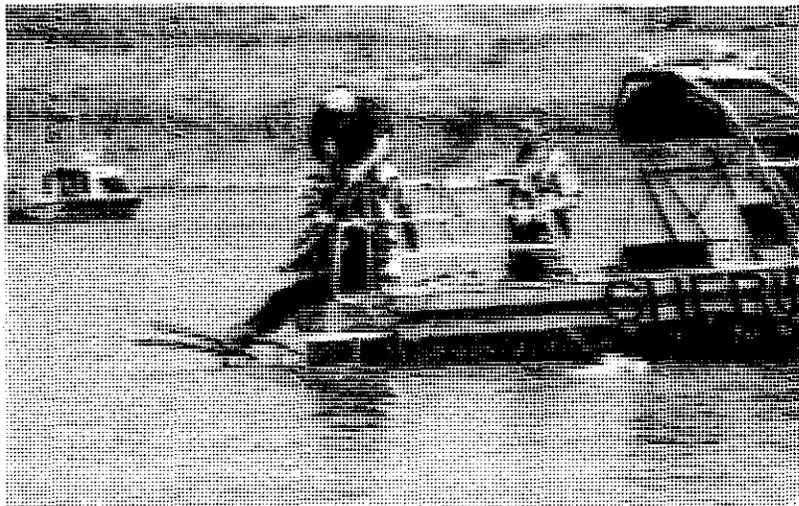
KITTTITAS COUNTY SPECIAL REVENUE FUNDS

113 RECREATION

Department Goals

This fund is responsible for the maintenance and operation of the county's park and boat ramp located in Vantage. The park facility lies on property jointly owned by Kittitas County, Grant County Public Utility District and Washington Department of Transportation.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
301 BEGINNING FUND BALANCE	-	14,000	14,000	15,000
338 INTERGOVERNMENTAL SERVICE	5,854	7,500	7,500	7,500
361 INTEREST EARNINGS	102	100	100	50
397 OPERATING TRANSFERS IN	32,840	7,500	105,400	3,750
Fnd 113 RECREATION	38,796	29,100	127,000	26,300
Expenses				
508 ENDING FUND BALANCE	-	6,150	6,150	4,300
510 SALARIES AND WAGES	2,078	2,200	2,200	2,750
520 PERSONNEL BENEFITS	1,135	1,100	1,100	1,385
531 OFFICE AND OPERATING SUPPL	607	925	925	1,100
535 SMALL TOOLS/MINOR EQUIPMEN	16	-	-	-
546 INSURANCE AND BONDS	167	-	-	-
547 UTILITIES	8,822	16,750	16,750	15,000
548 REPAIRS & MAINTENANCE	1,345	-	-	-
549 MISCELLANEOUS	-	450	450	500
552 INTERGOVT PMTS FED/STATE/L	25,340	200	98,100	100
553 TAXES & OPERATING ASSESSME	55	-	-	50
591 INTERFUND PROFESSIONAL SER	-	-	-	1,115
593 INTERFUND SUPPLIES	1	-	-	-
595 INTERFUND RENTALS	560	250	250	-
598 INTERFUND REPAIR/MAINTENAN	-	750	750	-
599 INTERFUND SERVICES AND CHA	270	325	325	-
Fnd 113 RECREATION	40,397	29,100	127,000	26,300



Sheriff Rescue at Columbia River at Vantage

KITITITAS COUNTY SPECIAL REVENUE FUNDS

114 HOMELESSNESS HOUSING ASSISTANCE

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	329,000	329,000	500,000
	341 GENERAL GOVERNMENT	174,825	170,000	170,000	130,000
	361 INTEREST EARNINGS	910	1,000	1,000	550
Fnd	114 HOMELESSNESS HOUSING ASSIST	175,735	500,000	500,000	630,550
Expenses					
	508 ENDING FUND BALANCE	-	200,000	200,000	325,050
	541 PROFESSIONAL SERVICES	21,109	300,000	300,000	300,000
	544 ADVERTISING	-	-	-	500
	591 INTERFUND PROFESSIONAL SER	5,183	-	-	5,000
Fnd	114 HOMELESSNESS HOUSING ASSIST	26,291	500,000	500,000	630,550

115 TRIAL COURT IMPROVEMENTS

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	49,700	49,700	115,000
	336 STATE ENTITLEMENTS, IN-LIE	40,880	50,000	50,000	50,000
	361 INTEREST EARNINGS	266	300	300	100
	397 OPERATING TRANSFERS IN	40,880	50,000	50,000	50,000
Fnd	115 TRIAL COURT IMPROVEMENTS	82,026	150,000	150,000	215,100
Expenses					
	508 ENDING FUND BALANCE	-	-	-	55,100
	541 PROFESSIONAL SERVICES	54,396	150,000	150,000	150,000
	548 REPAIRS & MAINTENANCE	8,697	-	-	10,000
Fnd	115 TRIAL COURT IMPROVEMENTS	63,093	150,000	150,000	215,100

KITITAS COUNTY SPECIAL REVENUE FUNDS

116 PUBLIC HEALTH

Department Goals

Mission To Protect and Promote the Health and Environment of the People of Kittitas County

Vision All Kittitas County residents have the freedom and ability to pursue healthy lives in a healthy environment

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	17.1	16.9		16.9
Revenues				
301 BEGINNING FUND BALANCE	-	226,000	226,000	645,000
321 BUSINESS LICENSE AND PERMI	196,554	164,900	164,900	192,000
333 INDIRECT FEDERAL GRANTS	292,830	302,703	324,968	202,333
334 STATE GRANTS	453,197	431,983	429,688	431,733
336 STATE ENTITLEMENTS, IN-LIE	92,499	92,499	92,499	86,684
337 INTERLOCAL GRANTS, ETC.	7,648	2,500	2,500	-
338 INTERGOVERNMENTAL SERVICE	24,876	9,350	9,350	11,150
339 AMERICAN RECOVERY REINVEST	-	-	27,525	-
341 GENERAL GOVERNMENT	445	11,625	11,625	1,000
345 ECONOMIC ENVIRONMENT	-	-	-	1,000
346 MENTAL AND PHYSICAL HEALTH	167,835	155,200	167,500	166,450
349 OTHER INTERFUND CHARGES SE	9,260	9,100	9,100	9,100
361 INTEREST EARNINGS	1,084	2,000	2,000	500
367 CONTRIBUTIONS/DONATION PRI	47,711	6,000	19,344	81,627
369 OTHER MISCELLANEOUS REVENU	647	-	-	-
395 DISPOSITION OF FIXED ASSET	6,206	-	-	-
397 OPERATING TRANSFERS IN	211,847	199,531	199,531	92,679
Fnd 116 PUBLIC HEALTH	1,512,639	1,613,391	1,686,530	1,921,256
Expenses				
508 ENDING FUND BALANCE	-	220,000	267,565	492,161
510 SALARIES AND WAGES	711,929	754,392	771,039	767,516
520 PERSONNEL BENEFITS	233,566	263,545	262,815	253,237
531 OFFICE AND OPERATING SUPPL	55,984	69,683	69,847	60,813
532 FUEL	6,163	6,000	6,000	6,000
534 ITEMS PURCHASE INVENTORY/R	77,501	10,050	10,050	250
535 SMALL TOOLS/MINOR EQUIPMEN	24,923	2,096	6,096	3,800
541 PROFESSIONAL SERVICES	66,577	24,750	24,750	28,463
542 COMMUNICATIONS	15,078	19,460	19,460	8,800
543 TRAVEL	3,001	9,500	9,990	1,900
544 ADVERTISING	10,625	15,320	15,820	16,920
545 OPERATING RENTAL/LEASES	6,151	7,050	12,850	175
546 INSURANCE AND BONDS	15,010	21,200	17,400	20,000
548 REPAIRS & MAINTENANCE	17,454	3,000	5,500	12,000
549 MISCELLANEOUS	32,503	29,195	29,795	21,920
564 EQUIPMENT	12,826	-	-	45,000
575 CAPITAL LEASES/INSTALLMENT	3,553	5,500	5,500	5,250
589 OTHER DEBT COSTS	75	-	-	-
591 INTERFUND PROFESSIONAL SER	20,459	20,000	20,000	43,000
592 INTERFUND COMMUNICATIONS	4,143	4,100	4,225	4,315
595 INTERFUND RENTALS	28,728	31,000	28,440	31,000
599 INTERFUND SERVICES AND CHA	94,021	97,550	99,388	98,736
Fnd 116 PUBLIC HEALTH	1,440,267	1,613,391	1,686,530	1,921,256

KITITAS COUNTY SPECIAL REVENUE FUNDS

118 VETERANS ASSISTANCE

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	311 GENERAL PROPERTY TAXES	69,296	75,000	75,000	75,000
	317 EXCISE TAXES	250	-	-	-
	337 INTERLOCAL GRANTS, ETC.	6	-	-	-
Fnd	118 VETERANS ASSISTANCE	69,551	75,000	75,000	75,000
Expenses					
	531 OFFICE AND OPERATING SUPPL	19,026	17,300	17,300	17,300
	532 FUEL	15,995	19,000	19,000	19,000
	541 PROFESSIONAL SERVICES	4,800	4,800	4,800	4,800
	542 COMMUNICATIONS	502	700	700	700
	545 OPERATING RENTAL/LEASES	18,113	20,000	20,000	20,000
	547 UTILITIES	8,907	12,000	12,000	12,000
	549 MISCELLANEOUS	-	200	200	200
	591 INTERFUND PROFESSIONAL SER	-	1,000	1,000	1,000
Fnd	118 VETERANS ASSISTANCE	67,343	75,000	75,000	75,000

119 - 911 PHONE SYSTEM

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	317 EXCISE TAXES	261,967	310,000	310,000	310,000
	334 STATE GRANTS	356,410	590,000	590,000	590,000
Fnd	119 "911" PHONE SYSTEM	618,378	900,000	900,000	900,000
Expenses					
	552 INTERGOVT PMTS FED/STATE/L	871,058	900,000	900,000	900,000
Fnd	119 "911" PHONE SYSTEM	871,058	900,000	900,000	900,000

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

120 3/10 CRIMINAL JUSTICE TAX

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	10.5	10.5		10.5
Revenues				
301 BEGINNING FUND BALANCE	-	665,876	669,976	995,614
313 RETAIL SALES AND USE TAXES	1,157,319	1,000,000	1,000,000	1,000,000
338 INTERGOVERNMENTAL SERVICE	1,025	-	-	-
361 INTEREST EARNINGS	1,568	1,000	1,000	1,500
369 OTHER MISCELLANEOUS REVENU	-	-	6,950	-
Fnd 120 3/10TH CRIMINAL JUSTICE TAX	1,159,912	1,666,876	1,677,926	1,997,114
Expenses				
508 ENDING FUND BALANCE	-	732,007	732,007	1,073,360
510 SALARIES AND WAGES	457,234	543,734	543,734	583,573
520 PERSONNEL BENEFITS	177,279	212,515	212,515	168,343
531 OFFICE AND OPERATING SUPPL	6,712	10,150	10,150	10,150
532 FUEL	23,133	27,000	27,000	27,000
535 SMALL TOOLS/MINOR EQUIPMEN	11,004	16,950	16,950	13,250
541 PROFESSIONAL SERVICES	2,781	4,000	15,050	4,000
542 COMMUNICATIONS	2,467	10,900	10,900	10,600
543 TRAVEL	1,396	6,100	6,100	5,200
544 ADVERTISING	37	750	750	500
546 INSURANCE AND BONDS	10,471	4,900	4,900	3,025
548 REPAIRS & MAINTENANCE	15,440	8,300	8,300	8,300
549 MISCELLANEOUS	963	6,350	6,350	6,350
551 INTERGOVT PROFESSIONAL SER	-	12,000	12,000	12,000
564 EQUIPMENT	50,695	-	-	-
592 INTERFUND COMMUNICATIONS	-	200	200	100
599 INTERFUND SERVICES AND CHA	59,440	71,020	71,020	71,363
Fnd 120 3/10TH CRIMINAL JUSTICE TAX	819,051	1,666,876	1,677,926	1,997,114

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

121 TREASURER ULID/RID RESERVE

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	45,580	45,580	120,000
	361 INTEREST EARNINGS	357	-	-	200
Fnd	121 TREASURER ULID/RID RESERVE	357	45,580	45,580	120,200
Expenses					
	508 ENDING FUND BALANCE	-	-	-	70,200
	551 INTERGOVT PROFESSIONAL SER	188	45,580	45,580	50,000
Fnd	121 TREASURER ULID/RID RESERVE	188	45,580	45,580	120,200

122 TREASURER M&O

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	361 INTEREST EARNINGS	444	-	-	-
	369 OTHER MISCELLANEOUS REVENU	47,282	-	-	-
Fnd	122 TREASURER'S M & O	47,726	-	-	-
Expenses					
	510 SALARIES AND WAGES	7,653	-	-	-
	520 PERSONNEL BENEFITS	3,003	-	-	-
	531 OFFICE AND OPERATING SUPPL	1,351	-	-	-
	541 PROFESSIONAL SERVICES	39,312	-	-	-
	544 ADVERTISING	5,433	-	-	-
	549 MISCELLANEOUS	9,623	-	-	-
	592 INTERFUND COMMUNICATIONS	3,086	-	-	-
	599 INTERFUND SERVICES AND CHA	964	-	-	-
Fnd	122 TREASURER'S M & O	70,425	-	-	-

KITITAS COUNTY SPECIAL REVENUE FUNDS

123 NOXIOUS WEED

Department Goals

It is the mission of the Kittitas County Noxious Weed Control Board to protect and preserve the agricultural lands and natural resources of the county from the degrading effects of exotic and invasive noxious weeds. The Board believes that the prevention of noxious weed infestations is the best approach both economically and environmentally. To realize this goal a comprehensive prevention and early intervention program will be advocated. By promoting communication with landowners a cooperative and coordinated effort in the management of noxious weeds can be achieved by enhancing public awareness through educational efforts. In the event that voluntary compliance is not achieved the Board shall enforce control pursuant to RCW 17.04 and RCW 17.10.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	2	2		2
Revenues				
319 PENALTIES & INT. ON DEL. T	2,105	-	-	-
338 INTERGOVERNMENTAL SERVICE	127,746	129,000	129,000	135,000
343 PHYSICAL ENVIRONMENT	1,005	-	-	-
349 OTHER INTERFUND CHARGES SE	6,214	-	-	4,000
361 INTEREST EARNINGS	243	1,000	1,000	1,000
368 SPECIAL ASSESSMENT PRINCIP	164,021	170,000	182,000	170,000
369 OTHER MISCELLANEOUS REVENU	2,494	-	-	-
395 DISPOSITION OF FIXED ASSET	1,398	-	-	-
Fnd 123 NOXIOUS WEED CONTROL	305,226	300,000	312,000	310,000
Expenses				
510 SALARIES AND WAGES	147,169	161,500	161,500	166,500
520 PERSONNEL BENEFITS	49,154	52,000	52,000	56,000
531 OFFICE AND OPERATING SUPPL	16,569	12,750	12,750	12,750
532 FUEL	7,715	10,000	10,000	10,000
535 SMALL TOOLS/MINOR EQUIPMEN	3,263	7,000	12,500	7,500
541 PROFESSIONAL SERVICES	1,353	6,000	6,000	6,000
542 COMMUNICATIONS	3,641	3,750	7,750	4,750
543 TRAVEL	-	500	500	500
544 ADVERTISING	93	500	500	500
546 INSURANCE AND BONDS	5,908	6,750	9,750	6,750
548 REPAIRS & MAINTENANCE	6,553	7,000	7,000	7,000
549 MISCELLANEOUS	728	2,000	2,000	2,000
564 EQUIPMENT	-	6,000	5,000	5,000
592 INTERFUND COMMUNICATIONS	420	750	750	750
595 INTERFUND RENTALS	3,960	4,000	4,000	4,000
599 INTERFUND SERVICES AND CHA	19,132	20,000	20,000	20,000
Fnd 123 NOXIOUS WEED CONTROL	265,660	300,500	312,000	310,000



Spraying Scotch Thistle

KITTTITAS COUNTY SPECIAL REVENUE FUNDS

125 AUDITOR CENTENNIAL DOCUMENT PRESERVATION

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	0	0		0
Revenues				
301 BEGINNING FUND BALANCE	-	213,000	213,000	278,228
336 STATE ENTITLEMENTS, IN-LIE	71,409	50,000	50,000	70,000
341 GENERAL GOVERNMENT	29,215	35,000	35,000	19,000
361 INTEREST EARNINGS	1,920	2,000	2,000	1,000
Fnd 125 AUDITOR CENT DOC PRESERVATI	102,545	300,000	300,000	368,228
Expenses				
508 ENDING FUND BALANCE	-	-	-	200,000
510 SALARIES AND WAGES	2,666	3,500	3,500	10,497
520 PERSONNEL BENEFITS	940	885	885	4,691
535 SMALL TOOLS/MINOR EQUIPMEN	154	10,000	10,000	5,000
541 PROFESSIONAL SERVICES	5,637	152,115	152,115	5,000
542 COMMUNICATIONS	7	-	-	-
548 REPAIRS & MAINTENANCE	-	3,000	3,000	10,000
564 EQUIPMENT	9,745	30,000	30,000	50,000
591 INTERFUND PROFESSIONAL SER	11,572	100,000	100,000	82,540
599 INTERFUND SERVICES AND CHA	347	500	500	500
Fnd 125 AUDITOR CENT DOC PRESERVATI	31,068	300,000	300,000	368,228

KITTTITAS COUNTY SPECIAL REVENUE FUNDS

127 MISDEMEANANT PROBATION

Department Goals

The Kittitas County Misdemeanant Department is a division of the Probation Services Department which performs probation functions for all Courts of Limited Jurisdiction within Kittitas County regarding adult misdemeanor and gross misdemeanor offenders (including crimes of violence, crimes against property and the most serious of non-felony driving crimes.) With a total caseload of close to 4,000, the following duties are included in the department's function: Pre and post trial supervision of criminal offenders at varying levels of supervision-Records Checks Only and three levels of supervision- monitoring, supervision, intensive supervision based upon risk to reoffend as determined by court orders and use of a risk assessment tool and process. Probation Officers attend court hearings to provide researched and documented (and sometimes spontaneous, based upon professional training) recommendations to the court regarding proposed sanctions and interventions to assure community protection and compliance with court orders.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	9	9		9
Revenues				
301 BEGINNING FUND BALANCE	-	124,679	124,679	128,406
342 SECURITY OF PERSONS & PROP	602,981	585,000	585,000	632,000
361 INTEREST EARNINGS	716	600	600	100
395 DISPOSITION OF FIXED ASSET	(7)	-	-	-
Fnd 127 MISDEMEANANT PROBATION	603,691	710,279	710,279	760,506
Expenses				
510 SALARIES AND WAGES	431,225	445,554	445,554	461,278
520 PERSONNEL BENEFITS	164,599	172,975	172,975	181,204
531 OFFICE AND OPERATING SUPPL	704	2,150	2,150	3,150
532 FUEL	780	2,000	2,000	2,000
535 SMALL TOOLS/MINOR EQUIPMEN	375	1,000	1,091	24,024
541 PROFESSIONAL SERVICES	4,760	6,000	6,000	6,200
542 COMMUNICATIONS	1,970	3,300	3,300	4,100
543 TRAVEL	-	1,500	1,550	1,550
544 ADVERTISING	-	800	800	1,000
546 INSURANCE AND BONDS	6,503	8,000	8,000	8,000
548 REPAIRS & MAINTENANCE	1,187	3,000	2,909	3,500
549 MISCELLANEOUS	155	2,400	2,350	2,500
592 INTERFUND COMMUNICATIONS	1,282	2,600	2,600	3,000
595 INTERFUND RENTALS	8,791	9,000	9,000	9,000
599 INTERFUND SERVICES AND CHA	56,059	50,000	50,000	50,000
Fnd 127 MISDEMEANANT PROBATION	678,389	710,279	710,279	760,506

KITITAS COUNTY SPECIAL REVENUE FUNDS

130 PROSECUTOR VICTIM WITNESS

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	133,000	133,000	150,000
	333 INDIRECT FEDERAL GRANTS	14,598	-	-	10,000
	334 STATE GRANTS	17,800	9,000	9,000	-
	341 GENERAL GOVERNMENT	62,084	58,000	58,000	53,500
	342 SECURITY OF PERSONS & PROP	100	-	-	100
	361 INTEREST EARNINGS	807	-	-	150
Fnd	130 PROSECUTOR VICTIM/WITNESS	95,388	200,000	200,000	213,750
Expenses					
	508 ENDING FUND BALANCE		101,600	101,600	61,657
	510 SALARIES AND WAGES	59,757	55,000	55,000	93,285
	520 PERSONNEL BENEFITS	22,035	20,350	20,350	31,748
	531 OFFICE AND OPERATING SUPPL	349	1,500	1,500	1,500
	535 SMALL TOOLS/MINOR EQUIPMEN	178	1,350	1,350	850
	542 COMMUNICATIONS	226	450	450	450
	543 TRAVEL	1,324	4,500	4,500	4,000
	545 OPERATING RENTAL/LEASES	-	800	800	800
	548 REPAIRS & MAINTENANCE	-	500	500	500
	549 MISCELLANEOUS	103	5,900	5,900	3,900
	591 INTERFUND PROFESSIONAL SER	-	500	500	7,510
	592 INTERFUND COMMUNICATIONS	61	550	550	550
	599 INTERFUND SERVICES AND CHA	7,768	7,000	7,000	7,000
Fnd	130 PROSECUTOR VICTIM/WITNESS	91,802	200,000	200,000	213,750

131 DRUG ENFORCEMENT RESERVE

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	123,000	123,000	40,000
	351 SUPERIOR COURT-FELONY/MIS	22,934	25,000	25,000	19,200
	356 CRIMINAL NON-TRAFFIC FINES	3,271	2,000	2,000	2,175
Fnd	131 DRUG ENFORCEMENT RESERVE FU	26,205	150,000	150,000	61,375
Expenses					
	508 ENDING FUND BALANCE		62,100	62,100	
	510 SALARIES AND WAGES	29,534	28,000	28,000	34,339
	520 PERSONNEL BENEFITS	10,092	9,900	9,900	14,680
	541 PROFESSIONAL SERVICES	13,332	50,000	50,000	7,856
	553 TAXES & OPERATING ASSESSME	90	-	-	-
	599 INTERFUND SERVICES AND CHA	3,839	-	-	4,500
Fnd	131 DRUG ENFORCEMENT RESERVE FU	56,887	150,000	150,000	61,375

KITITITAS COUNTY SPECIAL REVENUE FUNDS

134 PUBLIC DEFENSE

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	-	-	120,000
	336 STATE ENTITLEMENTS, IN-LIE	43,556	50,000	50,000	50,000
	361 INTEREST EARNINGS	443	-	-	120
Fnd	134 PUBLIC DEFENSE	43,999	50,000	50,000	170,120
Expenses					
	508 ENDING FUND BALANCE	-	21,600	21,600	141,720
	541 PROFESSIONAL SERVICES	9,975	28,400	28,400	28,400
Fnd	134 PUBLIC DEFENSE	9,975	50,000	50,000	170,120

135 FORFEITED DRUG PROCEEDS

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	-	-	20,000
	357 CRIMINAL COSTS	3,215	-	5,000	5,000
	395 DISPOSITION OF FIXED ASSET	943	-	-	-
Fnd	135 FORFEITED DRUG PROCEEDS FUN	4,158	-	5,000	25,000
Expenses					
	541 PROFESSIONAL SERVICES	-	-	5,000	25,000
Fnd	135 FORFEITED DRUG PROCEEDS FUN	-	-	5,000	25,000

KITTTITAS COUNTY SPECIAL REVENUE FUNDS

140 STADIUM FUND (HOTEL-MOTEL)

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	100,000	100,000	497,317
	313 RETAIL SALES AND USE TAXES	232,729	100,000	200,000	373,771
	361 INTEREST EARNINGS	591	-	-	150
Fnd	140 STADIUM	233,320	200,000	300,000	871,238
Expenses					
	508 ENDING FUND BALANCE	-	-	-	418,098
	541 PROFESSIONAL SERVICES	67,106	99,900	199,900	250,000
	544 ADVERTISING	195	100	100	200
	555 INTERFUND SUBSIDIES	22,015	100,000	100,000	202,940
Fnd	140 STADIUM	89,316	200,000	300,000	871,238

142 REAL ESTATE EXCISE TAX TECHNOLOGY

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees		0	0		0
Revenues					
	301 BEGINNING FUND BALANCE	-	-	-	99,000
	336 STATE ENTITLEMENTS, IN-LIE	20,676	-	20,000	21,000
Fnd	142 REAL ESTATE EXCISE TAX TECH	20,676	-	20,000	120,000
Expenses					
	541 PROFESSIONAL SERVICES	-	-		120,000
	564 EQUIPMENT	-	-	20,000	-
Fnd	142 REAL ESTATE EXCISE TAX TECH	-	-	20,000	120,000



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.

2001 Fair Bond

Fund 201 is for the 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. This bond was refunded as part of the new 2010 GO & Refunding Bond.

2010 GO & Refunding Bond

Fund 202 is the newest debt fund. In September 2010, Kittitas County issued bonds. The Bonds are being issued for the purpose of construction of repairs and expansion of the County jail, acquisition of a building for court facilities, remodel of a building on the County fairgrounds, refunding on an advanced basis the County's Limited Tax General Obligation Bonds, 2001 (the "2001 Bonds"), paying the costs of issuance of the Bonds, and other legal purposes of the County.

County Refund

Fund 205 is left over from a refund levy that occurred in the 1990's. This fund will be closed in the near future, unless the Board of County Commissioners elect to levy a refund levy within the next year.

CRID 96-1 Bond and Guaranty Fund

Fund 206 and fund 207 are for the CRID, County Road Improvement District, 96-1 which was established in 1997 for the redemption of debt incurred by property owners within the Hyak County Road Improvement District. The initial aggregate principal amount of the bonds issued on June 15, 1997 was \$2,087,070. The bonds bear interest at the rate of 6.44% per annum. The bonds are called annually on July 1st and shall mature on July 1, 2014.

In addition to the Hyak Bond Fund, Kittitas County also maintains the Hyak Bond Guaranty Fund. We are required to maintain a balance equal to 7% of the outstanding principal bond amount. The guaranty fund may be used for any defaulted assessments within the road improvement district. The County Treasurer currently invests funds and all interest remains in the guaranty fund.

Funds in excess of the mandatory 7% reserve remain with the county and will be used for Hyak RID issues and maintenance. For example, excess funds may be used for a 7-year cycle ACP overlay or other extraordinary costs associated with the roads within the Hyak Road Improvement District.

KITTITAS COUNTY DEBT SERVICE FUNDS

1991 Fair Bond

Fund 209 is the Fair Bond fund; this was issued in 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.

DEBT LIMITATION FOR THE COUNTY

Under statutory provisions for the State, counties may incur general obligation debt for general capital purposes in an amount not to exceed 2.5 percent of assessed valuation of all taxable property in the county. Within this limit, counties may incur general obligation indebtedness in an amount up to 1.5 percent of the assessed value without a vote of the people ("limited tax debt"). Non-voted general obligation debt is payable from the County's regular tax levy, which may be levied for general purposes, and from other revenue sources that the County receives for general purposes. The Bonds are limited tax general obligation bonds.

To incur general obligation indebtedness in excess of 1.5 percent of the assessed valuation of a county, the county must receive approval from the voters ("unlimited tax debt"). Any election to validated general obligation debt must have a voter turnout of at least 40 percent of those who voted in the last general election, and of those voting, 60 percent must be in the affirmative. No combination of limited or unlimited tax debt may exceed 2.5 percent of the actual value of taxable property in the county. The debt service on unlimited tax debt is secured by excess tax levies, which are levied solely for the purpose of paying debt service on such voted debt, and are levied in addition to regular taxes.

Calculation of Debt Capacity

As of July 1, 2010

<u>Assessed Valuation (2010 tax year)</u>		\$ 6,411,783,255
DEBT LIMIT: LIMITED TAX GENERAL OBLIGATION DEBT		
(1-1/2% of Assessed Valuation)		\$ 96,176,749
Outstanding Limited Tax General Obligation Debt (1)	\$ 130,000	
Lease Purchase and Other Financing Contracts	128,828	
This Issue: Limited Tax General Obligation Bonds (2)	11,185,000	
Total Limited Tax General Obligation Indebtedness		11,443,828
Remaining Limited Tax General Obligation Debt Capacity		\$ 84,732,921
DEBT LIMIT: TOTAL GENERAL OBLIGATION DEBT		
(2-1/2% of Assessed Valuation)		\$ 160,294,591
Outstanding Unlimited Tax General Obligation Debt	\$ -	
Less: Unlimited Tax General Obligation Bond Fund Balance	-	
Plus: Limited Tax General Obligation Debt	11,443,828	
Total General Obligation Indebtedness		11,443,828
Remaining General Obligation Debt Capacity		\$ 148,850,753

(1) Excludes the Refunded Bonds

(2) Preliminary; subject to change

KITITAS COUNTY DEBT SERVICE FUNDS

201 - 2001 FAIR BOND

		2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
		ACTUAL	BUDGET	BUDGET	ADOPTED
Revenues					
	361 INTEREST EARNINGS	299	200	200	-
	367 CONTRIBUTIONS/DONATION PRI	75,000	75,000	75,000	-
	397 OPERATING TRANSFERS IN	124,093	124,900	124,900	-
Fnd	201 2001 FAIR BOND	199,392	200,100	200,100	-
Expenses					
	508 ENDING FUND BALANCE	-	17,100	17,100	-
	579 DEBT SERVICE: PRINCIPLE	125,000	120,000	120,000	-
	580 DEBT SERVICE: INTEREST	48,185	63,000	63,000	-
	589 OTHER DEBT COSTS	304	-	-	-
Fnd	201 2001 FAIR BOND	173,489	200,100	200,100	-

202 - 2010 GO & REFUNDING BOND

		2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
		ACTUAL	BUDGET	BUDGET	ADOPTED
Revenues					
	397 OPERATING TRANSFERS IN	-	-	-	848,900
Fnd	202 2010 GO & REFUNDING BOND				848,900
Expenses					
	579 DEBT SERVICE: PRINCIPLE	-	-	-	495,000
	580 DEBT SERVICE: INTEREST	-	-	-	353,900
Fnd	202 2010 GO & REFUNDING BOND				848,900

205 - COUNTY REFUND

		2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
		ACTUAL	BUDGET	BUDGET	ADOPTED
Revenues					
	301 BEGINNING FUND BALANCE	-	100	100	-
Fnd	205 COUNTY REFUND		100	100	
Expenses					
	508 ENDING FUND BALANCE	-	100	100	-
Fnd	205 COUNTY REFUND		100	100	

**KITTITAS COUNTY
DEBT SERVICE FUNDS**

206 - CRID 96-1 BOND

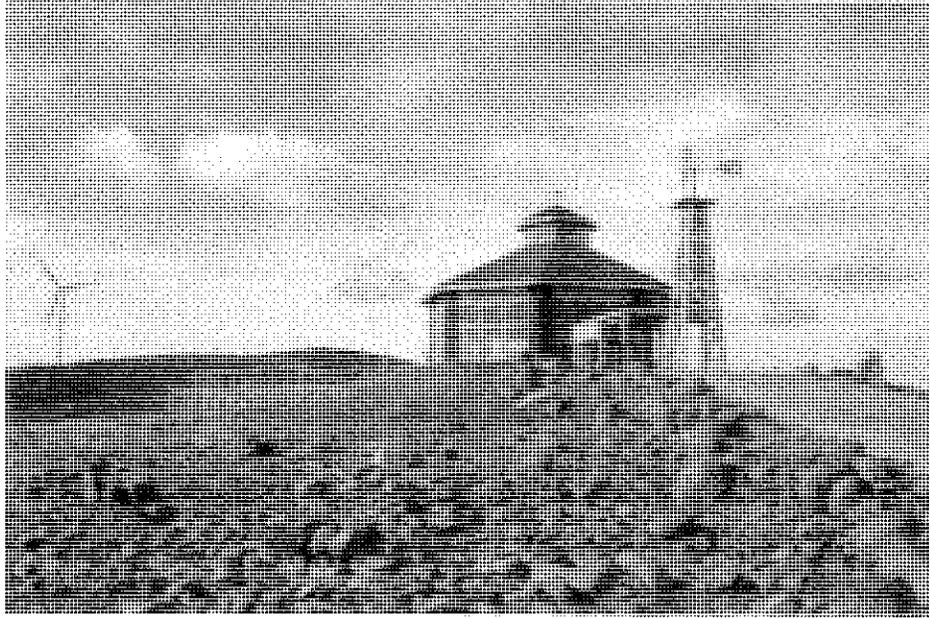
	2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
	ACTUAL	BUDGET	BUDGET	ADOPTED
Revenues				
301 BEGINNING FUND BALANCE	-	26,000	26,000	65,000
319 PENALTIES & INT. ON DEL. T	28,397	8,500	8,500	12,000
361 INTEREST EARNINGS	228	500	500	-
368 SPECIAL ASSESSMENT PRINCIP	92,719	36,000	36,000	36,000
Fnd 206 CRID 96-1 BOND	121,343	71,000	71,000	113,000
Expenses				
508 ENDING FUND BALANCE	-	-	-	113,000
579 DEBT SERVICE: PRINCIPLE	115,000	65,000	65,000	-
580 DEBT SERVICE: INTEREST	10,890	6,000	6,000	-
Fnd 206 CRID 96-1 BOND	125,890	71,000	71,000	113,000

207 - CRID 96-1 GUARANTY FUND

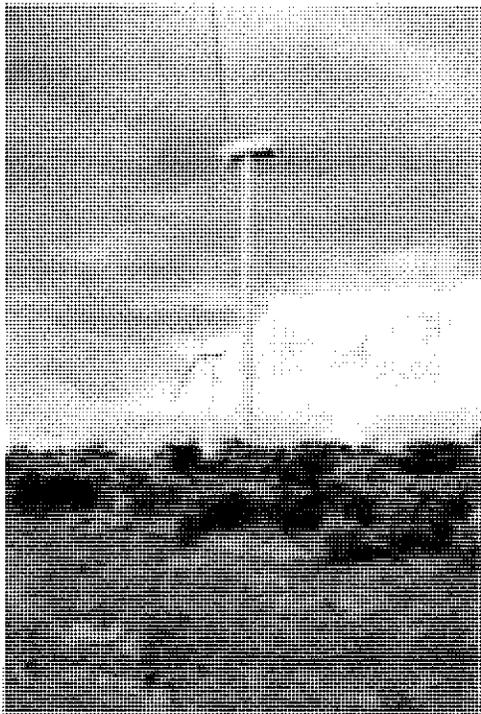
	2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
	ACTUAL	BUDGET	BUDGET	ADOPTED
Revenues				
301 BEGINNING FUND BALANCE	-	129,300	129,300	132,000
361 INTEREST EARNINGS	849	1,000	1,000	1,000
Fnd 207 CRID GUARANTY FUND	849	130,300	130,300	133,000
Expenses				
508 ENDING FUND BALANCE	-	130,300	130,300	133,000
Fnd 207 CRID GUARANTY FUND	-	130,300	130,300	133,000

209 - 1991 FAIR BOND

	2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
	ACTUAL	BUDGET	BUDGET	ADOPTED
Revenues				
361 INTEREST EARNINGS	162	-	-	-
367 CONTRIBUTIONS/DONATION PRI	25,067	-	-	-
397 OPERATING TRANSFERS IN	12,040	-	-	-
Fnd 209 1991 FAIR BOND	37,268	-	-	-
Expenses				
579 DEBT SERVICE: PRINCIPLE	79,630	-	-	-
580 DEBT SERVICE: INTEREST	4,101	-	-	-
Fnd 209 1991 FAIR BOND	83,731	-	-	-



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 3 active Capital Project Funds; Capital Improvements Fund, Courthouse/Jail Facilities Expansion and Rodeo Grounds Capital Improvement.

Capital Facilities (REET)

The 2011 Capital Facilities budget is funding the current real estate contract we owe on the purchase of a building, the total annual payments of \$90,837.12. We are also paying the debt payment of the Jail repairs and Jail Expansion from the REET funds in the amount of \$90,856.84 for the Jail Repairs and \$419,688.08 for the Jail Expansion for a total of \$601,382.04. The total 2011 budget for Capital Facilities is \$1,500,000.

Courthouse/Jail Facilities Expansion

The county received bond funding in September 2010 in the amount of \$11,368,428.20. The total 2011 budget is \$10,400,000.00. This bonding package is to fund the following projects:

\$1.3M – Jail Repairs: This project replaced all the existing toilet sink combo units in the Jail. In addition new shut off valves have been installed so the control room can shut off the water to a cell if the inmate tries to flood the cell. In addition the outdoor recreation area floors have been resealed in order to prevent leaking. Estimated close "In close out"

\$6.1M – Jail Expansion: The Jail Expansion will be located in the existing courtyard and will add 118 beds to the existing Jail. "Estimated Completion Date 10-2012"

\$1.5M – Armory Project: is the remodel of the 13,000 square foot building that was previously used as a National Guard Armory. When the remodel is completed it will hold the WSU extension office, Fair and Event Center Staff, and the Noxious Weed Department. In addition the building will have three conference rooms that can be rented out and one large room that could be rented out as a whole or broke into three rooms. "Estimated Completion Date 10-2011"

\$1.5M – Upper District Court relocation: Looking for a new building or site to build a building to relocate the existing Upper County court facility.

\$794,027 – Refunding of LTGO 2001: the county chose to refinance the existing LTGO bond.

Rodeo Grounds Capital Improvement

The 2011 budget is \$22,900.00, at this time there are not any anticipated projects for these funds.

KITTITAS COUNTY CAPITAL PROJECT FUNDS

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 2011 departmental budgets is \$11,393,070.00. The detailed listing of authorized purchases is on page 107.

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 2010. The county is continuing in the process of updating this plan for 2011. The ordinance is included on page 108.

Capital Facilities Plan (CFP) Progress Update

The CFP scope of work is as follows:

1. Gather documents
 - a. Insurance policy covering current facilities
 - b. Definition of "Capital" (financial policies section of code)
 - c. Comprehensive Plan
 - d. TIP
 - e. Park Plan
 - f. Water System Plan
 - g. Sewer Plan
 - h. Storm water Plan
 - i. Solid Waste Plan
2. Prepare CFP inventory
3. Prepare list of Capital Projects Needed
 - a. Identify projects needed from facility condition and capacity inventory
 - b. Identify projects needed from Comp Plan
 - c. Gather project needs and ideas from different Departments
4. Complete Comp Plan Matrix
5. Establish priorities of projects
6. Develop project costs
7. Identify funding sources for each project
8. Identify timeline for each project
9. Compile elements into a single document for public review
10. Planning Commission Review of Plan
11. Conduct Public Hearing
12. BOCC adoption of Plan

The Public Works Department interviewed County Departments, discussing the purpose of this plan and documenting the Department's facility needs. Most of the County documents have been gathered including the insurance policy, Comprehensive Plan, and TIP.

KITTITAS COUNTY CAPITAL PROJECT FUNDS

The data gathering will continue through the end of March. Information from outside agencies including Fire Districts, School Districts, Water, and Sewer Districts will also be gathered during this period. The data gathering will include developing the capital improvement project list. This list will have project descriptions, photos and drawings, design and engineering costs, construction costs, funding sources, and anticipated schedule.

Once the data gathering work task is completed a technical advisory committee will be formed to include Patti Johnson, Matt Anderson, an elected official, Planning Office staff member, and a representative from a Utility/Fire/or School District. The technical advisory committee will evaluate the current CFP's project prioritization criteria and level of service criteria. The committee will also be asked to review the draft CFP prior to soliciting public comment.

The next stage will involve gathering public comments at open houses and holding public hearings with the Planning Commission and the Board of County Commissioners. Ideally, the CFP will be included with other Comprehensive Plan amendments during the Annual Comprehensive Plan Update process. To meet the Annual Comprehensive Plan Update schedule, the draft CFP must be reviewed and recommended by the technical advisory committee by June 30, 2011.

PUBLIC WORKS 6 YEAR TRANSPORTATION PLAN & ANNUAL CONSTRUCTION PROGRAM

The 6 year transportation plan for the period 2011-2016 was adopted by the Board of County Commissioners per Resolution 2010-099. This plan is required by RCW 36.81.121.

The annual Construction program for 2011 was adopted by the Board of County Commissioners per Resolution 2010-100. This plan is required WAC 136.16

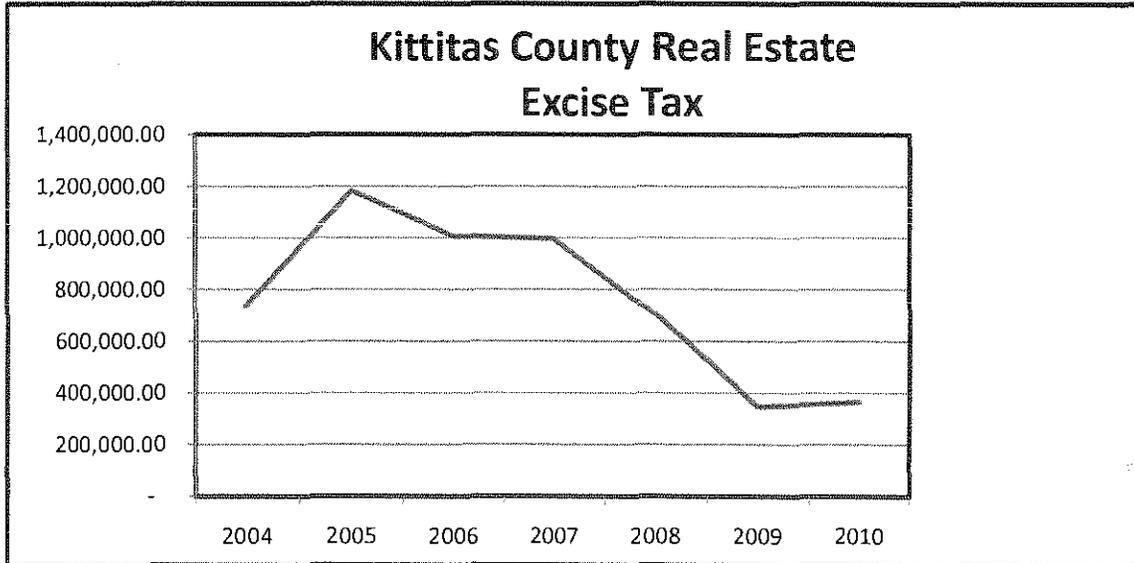
The Department of Public Works conducted two open house meetings on August 17th and 19th 2010, for public review and comments, prior to the adoption of both plans.

Both of these documents are included in this budget document and start on page 114.

KITKITAS COUNTY CAPITAL PROJECT FUNDS

301 CAPITAL FACILITIES

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Revenues				
301 BEGINNING FUND BALANCE	-	1,700,000	2,100,000	1,200,000
317 EXCISE TAXES	347,548	300,000	379,200	300,000
Fnd 301 COUNTY CAPITAL IMPROVEMENTS	347,548	2,000,000	2,479,200	1,500,000
Expenses				
508 ENDING FUND BALANCE	-	1,479,163	1,479,163	898,653
555 INTERFUND SUBSIDIES	116,177	520,837	1,000,037	601,347
Fnd 301 COUNTY CAPITAL IMPROVEMENTS	116,177	2,000,000	2,479,200	1,500,000

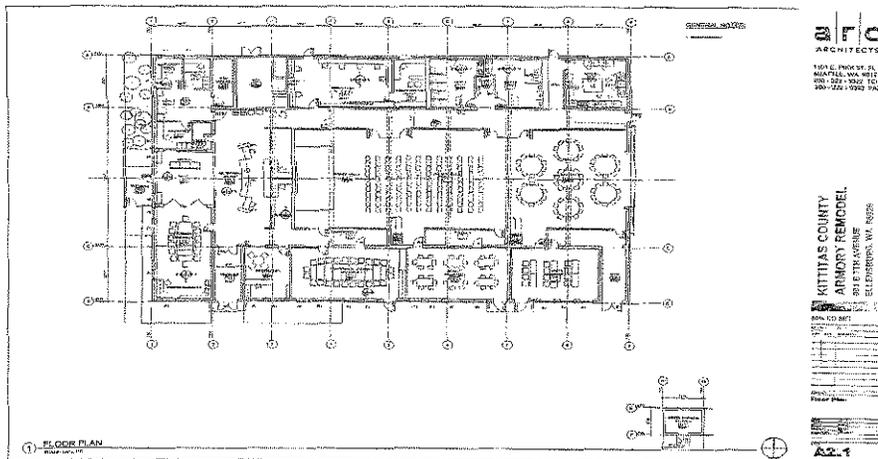


The Real Estate Tax (REET) Collection for the years 2004 through 2010

KITTITAS COUNTY CAPITAL PROJECT FUNDS

302 COURTHOUSE/JAIL FACILITIES EXPANSION

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Revenues					
	508 ENDING FUND BALANCE	-	-	8,108,000	-
	541 PROFESSIONAL SERVICES	41,447	-	905,000	-
	544 ADVERTISING	-	-	750	-
	551 INTERGOVT PROFESSIONAL SER	-	-	15,000	-
	562 BUILDING/STRUCTURES	-	-	1,277,050	10,400,000
	591 INTERFUND PROFESSIONAL SER	-	-	2,200	-
Fnd	302 CTHSE/JAIL FACILITIES EXPAN	41,447	-	10,308,000	10,400,000
 Expenses					
	301 BEGINNING FUND BALANCE	-	-	-	10,400,000
	391 PROCEEDS OF LTD-GOV FUNDS	-	-	10,308,000	-
	397 OPERATING TRANSFERS IN	41,447	-	-	-
Fnd	302 CTHSE/JAIL FACILITIES EXPAN	41,447	-	10,308,000	10,400,000

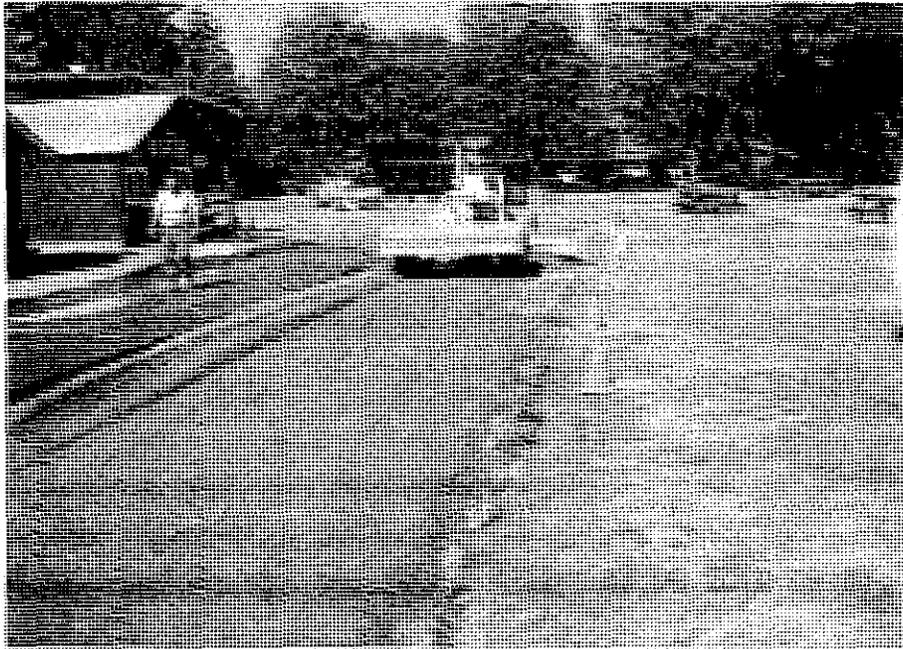


Armory Remodel

KITTITAS COUNTY CAPITAL PROJECT FUNDS

309 RODEO GROUNDS CAPITAL IMPROVEMENT

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Revenues					
	301 BEGINNING FUND BALANCE	-	-	-	22,900
	361 INTEREST EARNINGS	103	-	-	-
Fnd	309 RODEO GROUNDS CAPITAL IMPRO	103	-	-	22,900
 Expenses					
	508 ENDING FUND BALANCE	-	-	-	22,900
Fnd	309 RODEO GROUNDS CAPITAL IMPRO	-	-	-	22,900



Paving Project at Fairgrounds

KITKITAS COUNTY CAPITALIZED EQUIPMENT

Fund	Department	Description of Request	2011 Request	
General Fund				
1	INFORMATION SERVICES	COMPUTER EQUIP	23,482	
1	COUNTY TREASURER	COMPUTER SOFTW	15,000	
1	UPPER DISTRICT COURT	MISCELLANEOUS	9,528	
1	COUNTY FAIR	VEHICLE UPGRADE	1,000	
1	FACILITIES MAINTENANCE	BUILDING IMPROVEMENTS	15,000	
1	SHERIFF	VEHICLES	398,000	
1	EMERGENCY MANAGEMENT	BUILDING IMPROVEMENTS	10,000	
1	EMERGENCY MANAGEMENT	VEHICLES	20,000	
		TOTAL GENERAL FUND		492,010
106	COUNTY ROAD	MISCELLANEOUS	18,100	
106	COUNTY ROAD	MISCELLANEOUS	20,000	
		TOTAL COUNTY ROAD		38,100
116	PUBLIC HEALTH	COMPUTER SOFTW	45,000	
		TOTAL PUBLIC HEALTH		45,000
120	3/10's SALES TAX	VEHICLES		
		TOTAL 3/10's SALES TAX		0
123	NOXIOUS WEED	VEHICLES	5,000	
		TOTAL NOXIOUS WEED		5,000
125	AUDITOR'S CENTENIAL DOCUMENT	COMPUTER SOFTW	50,000	
		TOTAL AUDITOR'S CENTENIAL DOCUMENT		50,000
302	NEW POD IN JAIL	BUILDING CONSTRUCTION	6,100,000	
302	UPPER DISTRICT COURT	BUILDINGS/STRUCTURE	1,500,000	
302	JAIL REPAIRS	BUILDING IMPROVEMENTS	1,300,000	
302	ARMORY	BUILDING IMPROVEMENTS	1,500,000	
		TOTAL COURTHOUSE JAIL EXPANSION		10,400,000
401	SOLID WASTE	VEHICLES	72,360	
401	SOLID WASTE	MISCELLANEOUS	10,000	
		TOTAL SOLID WASTE		82,360
501	EQUIPMENT RENTAL & REVOLVING	OTHER IMPROVEM	20,000	
501	EQUIPMENT RENTAL & REVOLVING	MISCELLANEOUS	260,600	
		TOTAL EQUIPMENT RENTAL REVOLVING		280,600
				11,393,070

**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
KITTTAS 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).I
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 2011-2016 and an Annual Construction Program for 2011. Open houses took place on 8/17/10 in Cle Elum and on 8/19/10 in Ellensburg to receive input and comments from the public, see attached Open House comments. A comparison of the 2010 program with the current 2011 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 from 2010 levels. The major funding sources and expected revenue amounts are as follows:

1. County Arterial Preservation funding of approximately \$373,000 per year is used for placing structural asphalt surfaces and chip sealing county roads.
2. The Rural Arterial Transportation Account (RATA) is the primary funding source for reconstructing main roads. The county is eligible to receive approximately \$1.3 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, \$1,746,500 in the 2009-2011 biennium, and is expected to receive the remaining required funding \$1,353,500 in the 2013-2015 biennium.
3. Not to exceed a \$500,000 shift in the local road levy to the general fund and no major changes in the gas tax allocation. Public Works receives approximately \$4.6 million in property taxes and \$1.8 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
 - Westside Road
 - Fairview 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.
7. Improve safety in areas that allow for recreational users by encouraging off-street parking.
8. Encourage alternative modes of travel by providing pathways and bicycle lanes.

**Comparison of 2010-2015 and 2011-2016
6-Year Transportation Improvement Plans**

Item #	Project Name	2010 Status	Work Proposed 2011-2016 TIP
1	Nelson Siding Road MP 0.00 - MP 4.36	Environmental permits under negotiation.	Complete design and start construction on Big Creek and Little Creek bridges and road clearing in 2011. The remaining construction will take place in 2012.
2	Kittitas Hwy Reconstruction E-Burg CL to Kittitas CL	Funds to complete project awarded in 2007, 2008, 2009, and 2010.	Design in 2011 and 2012. Determine right of way acquisition needs. Construct in 2013.
3	Industrial Park Street Improvements	Partial funds awarded in 2007, 2008, and 2010. Design completed in 2010.	Utility work started in 2010, street improvements to be constructed in phases starting in 2011.
4	Bowers Road Extension East	No change.	Seek funds to start design in 2011 for construction in 2013.
5	Teaway Road and NF Teaway Road	Project funded with Forest Highway allocation in 2010.	Work with Forest Highway Team to design in 2011 and construct in 2014.
6	Westside Road	Partial funding awarded in 2007-2009 and 2009-2011 bienniums, additional funds expected in 2011-2013 biennium	Start design in 2011, construct in 2014.
7	Fairview Road	No change, continued seeking funds.	Continue to seek funding.
8	No. 6 Road	No change, continued seeking funds.	Seek RAP funding when available.
9	Winston Bridge and Public road alignment	Project is on hold per Suncadia's request.	Suncadia will continue engineering design and environmental permitting, tentatively in 2013.
10	Lambert Road Extension	Identified as a potential new corridor in the County's 20-Year Transportation Plan	Seek grant funds to build this new corridor.
11-15	Safety Enhancements	Received guardrail and intersection safety improvement funding from WSDOT.	Continue upgrading and installing guardrail at various locations (08 and 07) and intersection safety improvements at various locations.
16-17	Sno-Park Improvements	None.	Coordinate with private parties to upgrade Woods N Steele Road for eligibility of sno-park funding. Salmon La Sac Sno-Park design will begin in 2013.
18-20	Shoulder Widening	No shoulder widening improvements completed.	Improve Cle Elum Airport Road shoulders in 2012, and Tjossem Road shoulders in 2013.
21-23	Arterial Asphalt Overlay/Widening	No asphalt overlay/widening improvements completed.	Design Anderson Road in 2011, construct in 2012. Design Old Hwy Ten in 2012, construct in 2013.
24	Dust Control and Soil Stabilization	Preventative treatment of existing roads.	Preventative treatment of existing roads.
25	Pathways & Bicycle Routes	No pathways or bicycle routes funded.	Use path funds as local match when seeking grant funding for path projects or to design and construct needed pathways.
26-30	Bridges	Completed WF Teaway Road bridge. Began work on Cleman Road bridge, Carroll Road bridge, and Badger Pocket bridge.	BRAC funded bridge projects completed. Repair of multiple structurally deficient bridges including Old Highway 10 Road bridge, No. 6 Road bridge, Brick Mill bridge, and Cocks Canyon Road bridge.
31	Chip Seal	Chip sealed 18 miles of roadway	Chip seal 70 miles of roadway.
32	Turn-Arounds	None.	Program the construction of one turn around based on Priority Array.

OPEN HOUSE SUMMARY

August 17th, 2010 · Cle Elum, WA · Kittitas County Upper District Court · 4:30pm – 6:00pm

7 citizens attended the open house. Two comments were received by email and one comment was received at the Open House. The comments are as follows:

August 17, 2010

I'm writing in regards to the plan to rebuild the Teanaway Roads. I suspect that official planning won't kick off for quite some time but thought I'd get the following in now as I probably won't be able to make today's open house. First of all congratulations on securing funding! Pulling a trailer down the road has always made me nervous... I've a couple of concerns, comments and potential suggestions I'd like to share as you get the project planning underway.

1. Replacing the Lick Creek culverts on the North Fork Road is obviously needed but I've a concern that the stream bed between the North Fork Rd and where it dumps into the Teanaway River is not sufficient for the amount of water that will flow unimpeded with what I assume will be a larger higher capacity culvert. It will mean that at least one and possibly more smaller sized culverts will be downstream from the one the county replaces upstream. The existing county culverts have in a sense acted as a flow control valve for this portion of the creek. There are 3 residential access culverts below this point. The closest to the undersized pair that go under the road is approximately 6 foot in diameter, the next is 11' 6" wide oblong and then there is an 8 footer diameter one about a hundred yards up from the North Fork. Replacing the too small culverts upstream could have the potential of putting the 6 parcels and their respective buildings at a higher risk of flooding below this point. It would be great if the Army Corp of Engineers or others could have a good look at the situation and take into account the high sediment levels that Lick Creek produces and how a newer higher capacity culvert might affect the down stream neighbors. (Extensive logging and fire in this drainage are also factors.) One thought would be an overflow relief channel eastwards into the North Fork for high water events. Please note that two of us (Low and Rooney parcels) combined driveways, eliminated the need for one set of culverts and replaced our culverts with a high capacity one with both monetary and engineering expertise from the KC Conservation District last summer.
2. Snowmobile access on the North Fork. I see this project as an excellent opportunity to enhance the snowmobiling experience for many as well as helping reduce the costs associated with grooming the trails in this area. Currently the groomers have to backtrack when grooming some of the trails in this area versus being able to make a circular route. Doubling back takes time and burns up the ever precious funding that is available for this important upper county economic driver. My suggestion would be to confer with Tim Foss at the ranger district on

potential solutions. (Shoulder use? Or just off of the road right away access for a trail from AFLC?) And the Teanaway Snowmobile Club would make itself available for any work days that enhancing groomer access would entail.

3. Bicycle use. I'm seeing more and more bikers in the area. Just as snowmobiling is an economic driver, factoring in bicycle use could also be a great recreational hook for the area.
4. Excess speed. A new buff road makes this even more likely! Residing at about milepost 8.4 and the first opportunity for a vehicle to legally pass for several miles, I know firsthand the dangers of this stretch of road for both humans and animals alike. This small stretch of road, approximately ¼ mile in length has about ten driveways fronting it. Walking down the road, even the 280 feet to my neighbors with my dog can be a stressful event on a busy weekend. I'd recommend you consider a lower speed limit for some of these similar stretches with multiple driveways, not just a suggested one, a double yellow line for this straightaway as well as driveways ahead or some such appropriate signage.
5. Excess speed and road kill. I was again reminded of the deer/elk and turkey issues a few weeks ago when a VW Jetta was upside down in the long straight away by the mercantile in broad daylight. Supposedly avoiding a deer. More proof that some folks just don't get that they need to share the road with our resident neighbors. It's hard to factor in specific road knowledge but more signage will be needed... And the turkeys are way slower than the 50 mph speed limit and do cause issues when they hit windshields!
6. Open range. As you probably know, the valley is open range and the North Fork in particular has cattle frequently on the road. I was reminded of this two nights ago when I came within feet of a very black cow standing in the middle of the very dark road. The cattle often work their way from up north down the Storey Creek basin and then need to be driven back up the North Fork Road to where they belong. It's become harder for the cow handlers over the years as more fences go up resulting in their need to use the road. In late August and September this often becomes a several day a week activity. It's hard on the roads and counter productive to your goal of less maintenance. And thankfully has not caused many vehicle accidents but they have occurred. The Porsche and cow both lost big time a few years back... Might fencing become part of the project?

I've cced several of the adjoining neighbors so that they can share any additional thoughts and will also contact the Corps of Engineers to share my concerns about Lick Creek. (I spoke to the Corps folks briefly when they inspected our new culvert.)

Please feel free to contact me for any additional information. Thanks!

Tracy Rooney, 13610 Teanaway Rd, North Fork, Cle Elum, WA 98922, tracyr@msn.com, 509.674.7373

August 25th, 2010

I wanted to get my thoughts/concerns on record concerning the plan to rebuild the Teanaway Road.

Tracy Rooney and I are next door neighbors and have been discussing issues that we believe are important and relevant to this project. Tracy sent in his comments last week; my comments generally follow his with a few exceptions.

1. Replacing the Lick Creek culverts on the North Fork Road is obviously needed but I've a concern that the stream bed between the North Fork Rd and where it dumps into the Teanaway River is not sufficient for the amount of water that will flow unimpeded with what I assume will be a larger higher capacity culvert. It will mean that at least one and possibly more smaller sized culverts will be downstream from the one the county replaces upstream. The existing county culverts have in a sense acted as a flow control valve for this portion of the creek. There are 3 residential access culverts below this point. The closest to the undersized pair that go under the road is approximately 6 foot in diameter, the next is 11' 6" wide oblong and then there is an 8 footer diameter one about a hundred yards up from the North Fork. Replacing the too small culverts upstream could have the potential of putting the 6 parcels and their respective buildings at a higher risk of flooding below this point. It would be great if the Army Corp of Engineers or others could have a good look at the situation and take into account the high sediment levels that Lick Creek produces and how a newer higher capacity culvert might affect the down stream neighbors. (Extensive logging and fire in this drainage are also factors.) One thought would be an overflow relief channel eastwards into the North Fork for high water events. Please note that Tracy and I combined driveways, eliminating the need for one set of culverts and replaced our culverts with a high capacity one with both monetary and engineering expertise from the KC Conservation District last summer. Also note that both Tracy and I suffered substantial damage and loss due to flooding of Lick Crick a couple years ago. (Total losses exceeded \$100,000) Based on this flood, we both decided to spend a great deal of time and money to change our culverts and driveways to minimize the chances of another flood event. Various local, state and federal agencies worked with us on this project to make absolutely certain that we "did it right". However, depending on what changes occur to the culverts to the north of us, we could be faced with a flood event that would destroy not only our out buildings but our homes and property as well. As such, it will be critical for this project to recognize and properly deal with this flooding issue.
2. Snowmobile access on the North Fork. I see this project as an excellent opportunity to enhance the snowmobiling experience for many as well as helping reduce the costs associated with grooming the trails in this area. Currently the groomers have to backtrack when grooming some of the trails in this area versus being able to make a circular route. Doubling back takes time and burns up the ever precious funding that is available for this important upper county economic driver. My suggestion would be to confer with Tim Foss at the ranger district on potential solutions. (Shoulder use? Or just off of the road right away access for a trail from AFLC?) As President of the Teanaway Snowmobile Club, we would make our club available for any work days that enhancing groomer access would entail.
4. Excess speed. A new buff road makes this even more likely! Residing at about milepost 8.4 and the first opportunity for a vehicle to legally pass for several miles, I know firsthand the dangers of this stretch of road for both humans and animals alike. This small stretch of road, approximately ¼ mile in length has about ten driveways fronting it. I'd recommend you consider a lower speed limit for some of these similar stretches with multiple driveways, not just a suggested one, a double yellow line for this straightaway as well as driveways ahead or some such appropriate signage.
6. Open range. As you probably know, the valley is open range and the North Fork in particular has cattle frequently on the road. Every year I have at least 3 instances where people come to my house to report that they have run into cow(s) and have suffered vehicle damage and/or personal injury. Vehicles have hit cows that have literally mashed completely from one end of the car to the other. In an attempt to miss cows

standing in the road, drivers have swerved and crashed into cars in the oncoming lane, have hit trees and crashed into the ditches. The cattle often work their way from up north down the Storey Creek basin and then need to be driven back up the North Fork Road to where they belong. Over the years it has become harder for the cow handlers to control the cows as more fences go up. This results in their need to use the Teanaway Road (that is full of corners and hills) to drive the cows. In late August and September this often becomes a several day a week activity. It's hard on the roads, very dangerous and counter productive to your goal of less maintenance. Can you image the potential disaster if you were driving at 50 MPH around a corner and all of a sudden have cows, horses and riders all over the road in front of you? Should fencing become part of the project?

Please feel free to contact me for any additional information. Thanks!

Richard Low, 13620 Teanaway Rd, North Fork, Cle Elum, WA 98922, richardlow@shoemakermfg.com, 509.674.2977

August 17, 2010

Regarding the Teanaway and North Fork Teanaway Road. The reconstructed road to not follow the same pattern as the new road along Lake Cle Elum, i.e. a road designed for a 60 mph speed when 35 or 40 is appropriate. Do not straighten the road. Do not widen the road. Provide a bike lane. After all ... this is technically a Dead End Road! Used and enjoyed primarily for its scenic value and access to outdoor recreation.

Pico Cantieni, 5920 Red Bridge Road, Cle Elum WA 98922

August 19th, 2010 · Ellensburg, WA · Kittitas County Public Works Conference Room · 4:30pm – 6:00 pm

3 citizens attended the open house. No comments received.

ANTICIPATED TRANSPORTATION IMPROVEMENT REVENUE

Source	2011	2012	2013	2014	2015	2016
Local: Property Tax	\$4,130	\$4,130	\$4,130	\$4,130	\$4,130	\$4,130
Local: Motor Vehicle Fuel Tax	\$1,853	\$1,853	\$1,853	\$1,853	\$1,853	\$1,853
Local: MVET (Bikes & Trails)	\$10	\$9	\$9	\$9	\$9	\$9
Local: Sales and Use Tax	\$480	\$0	\$0	\$0	\$0	\$0
State: RAP	\$935	\$1,571	\$0	\$4,600	\$264	\$1,086
State: CAPP (Gas Tax)	\$373	\$373	\$373	\$373	\$373	\$373
State: TIB	\$0	\$0	\$0	\$0	\$0	\$0
Federal: Forest Highway	\$1,500	\$0	\$0	\$14,000	\$0	\$0
Federal: STP	\$1,347	\$200	\$200	\$200	\$200	\$200
Federal: Approps	\$2,280	\$0	\$0	\$0	\$0	\$0
Federal: BRAC	\$0	\$0	\$0	\$0	\$0	\$0
SUMMARY:						
Local Funds	\$6,473	\$5,992	\$5,992	\$5,992	\$5,992	\$5,992
State Funds	\$1,308	\$1,944	\$373	\$4,973	\$637	\$1,459
Federal Funds	\$5,127	\$200	\$200	\$14,200	\$200	\$200
Total Revenues	\$12,908	\$8,136	\$6,565	\$25,165	\$6,829	\$7,651

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

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2010-099

TO ADOPT A SIX-YEAR TRANSPORTATION IMPROVEMENT PLAN FOR THE
YEARS 2011-2016

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 September 21, 2010, 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 5th day of October, 2010 at Ellensburg, Washington.

**BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**



Mark McClain, Chair



Paul Jewell, Vice-Chair



Alan Crankovich, Commissioner





Clerk of the Board

Kititas County Department of Public Works 2011-2016 Six Year Transportation Improvement Plan

Expenditures Anticipated by Year (thousands)

Anticipated Funding Sources (thousands)

Priority #	F F C	PROJECT	TERMINI	Expenditures Anticipated by Year (thousands)												Anticipated Funding Sources (thousands)																					
				2011		2012		2013		2014		2015		2016		RAP	STP Regional	FHWA Approp. & Authorizations	Rural Rd Safety Program	CAPP	Forest Highway	Sales & Use Tax	FEMA	STP Enhancement (unfunded)	Private	County Local	FUNDING SOURCE UNIDENTIFIED	TOTAL									
1	1 08	Nelson Siding Road	Golf Course Rd to I-90 wb ramps (MP 0.0-4.36)	50	0	1,050			2,244										2,588							500						258	0	3,344			
2	2 19	Kittitas Highway Reconstruction	Ellensb. Cl. to Kittitas Cl. (MP 1.03-5.64)	300					258											1,348	2,280										630	0	4,758				
3	3 08	Industrial Park Street Improvements	Airport Roads*			50			1,810																						50	1,810	1,860				
4	4 17	Bowers Road Extension East	Bowers Rd to Look Rd (MP 1.93-2.83)	134					1,496											600											200	0	1,830				
5	5 09	Teaway Road & North Fork Teaway	SR 970 to end (MP 0.0-7.29 & N Fork; MP 0.0-5.8)	400		400		400							16,300					800	700										500	0	17,500				
6	6 08	Westside Road	Mohar Rd. to E. of Fowler Creek Rd. (MP 1.98 - MP 5.81)	200		300									3,600					3,600											500	0	4,300				
7	7 07	Fairview Road	Brick Mill Rd. to Rader Rd. (MP 5.03 - MP 6.05)					300							1,500																0	1,800	1,800				
8	8 08	No. 6 Road	MP 3.59 to Thrall Rd (MP 3.59 - MP 5.10)																	170	140										150	0	1,500				
9	9 09	Winston Bridge and public road alignment	Suncadia vicinity			782									4,429																5,211	0	5,211				
10	10 09	Lambert Road Extension	From exist. cnty rd (MP 2.949) to Hidden Vly Rd. (MP 5.271)												500																0	4,500	4,500				
11	1 08	Lambert Rd / Taylor Rd. Infrs. Imprvs	Lambert Rd / Taylor Rd. Intersection	20		80																									100	0	100				
12	2 08	Run-Off-Road Improvs (guardrail, culverts, etc.)	Varies	10		500	10		30	5		30	10		30	10																205	0	705			
13	3 08	Alford Rd / Wilson Creek Rd. Infrs. Imprvs	Alford Rd. / Wilson Creek Rd. Intersection				10		75																							0	0	85			
14	4 07	Brown Rd / Umplanum Rd. Infrs. Imprvs	Brown Rd. / Umplanum Rd. Intersection				10		75																							0	0	85			
15	5 08	Reecer Creek Rd / Robbins Rd Infrs. Imprv	Reecer Crk Rd. / Robbins Rd. Intersection							10					70																	0	0	80			
16	6 08	Salmon La Sac Sno-Park	MP 9.3						50						445																	10	0	495			
17	7 08	Woods N Steel Sno-Park	end of Co. Rd. to Woods N Steels Sno-Park entrance	10		80																									100	0	100				
Shoulder Widening (07)																																					
18	1 08	Cle Elum Airport Rd.	SR 970 (MP 3.16) to Masterson Rd (MP 2.89)						75																							75	0	75			
19	2 07	Jossem Rd.	Ferguson Rd (MP 3.125) to Clemans (MP 5.65)												75																	75	0	75			
20	3 07	Other Roads													75																	225	0	225			
Other Road Overlays (07)																																					
21	1 16	Anderson Rd.	Umplanum Rd to Ellensb. City Limits (MP 0.0-0.41)	20					200																							0	0	220			
22	2 07	Old Highway Ten	Reecer Creek Rd to US 97 (MP 0.00-1.09)						25						340																	0	0	365			
23	3 07	Other Roads as needed													330																	0	0	990			
Class A Dust Control/Soil Stabilization																																					
24	1 NA	Dust Control/Soil Stabilization	varies			10			10						10																	60	0	60			
Other																																					
25	1 NA	Pathways & Bicycle Routes	Varies			24			20						20																	124	0	124			
26	2 07	Yakima River Canyon Scenic Byway - SR 823	MP 25 to MP 3	300					2,000																						300	0	2,300				

124

*Airport Roads include: Falcon Rd (MP 0.00 - MP 0.29), Elmview Rd (MP 0.00 - MP 0.39), Beech Rd (MP 0.00 - MP 0.15), Cessna Rd (MP 0.00 - MP 0.15), and Piper Rd (MP 0.00 - MP 0.07)

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2010-100

TO ADOPT AN ANNUAL ROAD CONSTRUCTION PROGRAM FOR 2011

WHEREAS: The Department of Public Works has submitted a proposed 2011 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 September 21, 2010 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 2011, hereto attached, as now submitted by the Kittitas County Director of Public Works / County Engineer.

DATED this 5th day of October, 2010 at Ellensburg, Washington.

**BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**



[Signature]
Mark McClain, Chair

[Signature]
Paul Jewell, Vice-Chair

[Signature]
Alan Crankovich, Commissioner

[Signature]
Clerk of the Board

ANNUAL CONSTRUCTION PROGRAM FOR 2011

TOTAL \$'S

\$1,894
\$1,165,250
\$84

AGENCY ACTION:

COUNTY >>

Kittitas

DATE RECOMMENDED PROG. SUBMITTED	9/21/2010
DATE OF ENVIRONMENTAL ASSESSMENT	
DATE OF FINAL ADOPTION	
ORDINANCE/RESOLUTION NO.	
DATE OF AMENDMENT	

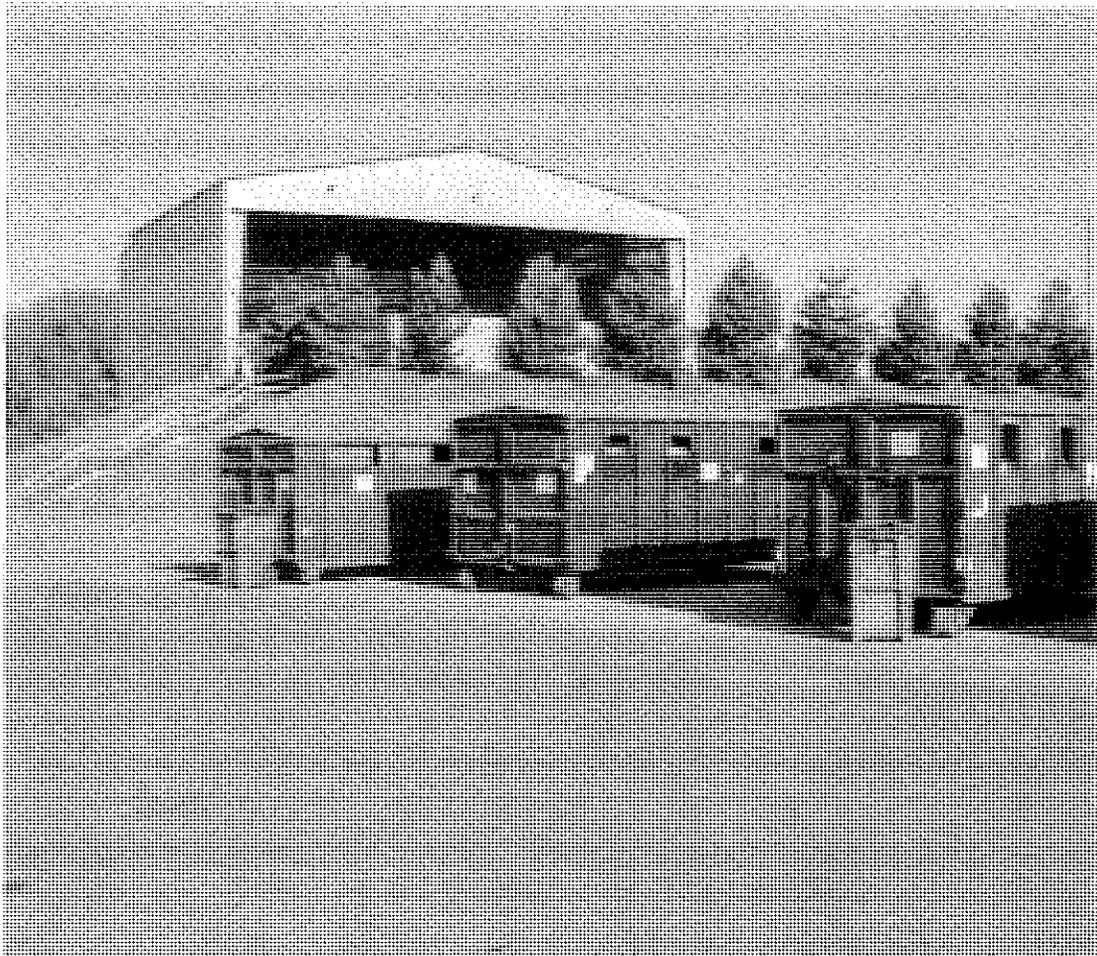
- (A) TOTAL CONSTRUCTION PROGRAM - columns (14)+(15)
- (B) PUBLISHED COUNTY FORCES LIMIT (see instructions)
- (C) TOTAL COUNTY FORCES CONST PROGRAM-column (15)

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

(1) ITEM NUMBER	(2) 8 YEAR ROAD PROGRAM ITEM NO.	(3) ROAD LOG NO.	(4) ROAD/PROJECT NAME AND LOCATION <small>(Include brief termini description or MP's; Bridge #)</small>	(5) PROJECT LENGTH <small>(Miles)</small>	(6) FUNCTIONAL CLASS	(7) WORK CODE(S)	(8) ENVIRONMENTAL ASSESSMENT	(9)-(11) SOURCES OF FUNDS			(12)-(16) ESTIMATED EXPENDITURES - DOLLARS					
								(9) COUNTY FUNDS <small>\$1,234,567</small>	(10) OTHER FUNDS		(12) PRELIM. & CONST. ENGRING <small>595.10</small>	(13) RIGHT OF WAY <small>595.20</small>	(14) CONSTRUCTION		(15) COUNTY FORCES <small>\$1,234,567</small>	(16) GRAND TOTAL ALL 595.
									AMOUNT <small>\$1,234,567</small>	PROGRAM SOURCE			CONTRACT <small>\$1,234,567</small>	COUNTY FORCES		
01	1	23030	Nelson Siding Rd. Improvements (MP 0.0 - 4.36)	4.36	08	ABCG		110	990	RAP	50	0	1,050	0	1100	
02	2	96951	Kittitas Highway Reconstruction	4.64	07	ABCG		40	260	STP/Approp	300	0	0	0	300	
03	3	varies	Industrial Park Street Improvements	1.05	19	ABCEFG		50	0		0	0	0	50	50	
04	4	22710	Bowers Rd. Extension East (MP 1.93 - 2.63)	0.70	17	ABCG		134	0		134	0	0	0	134	
05	5	28500 25980	Teanaway Road & North Fork Teanaway (Teanaway: MP 0.0 - 7.29 and NF Teanaway: 0.0 - 5.8)	13.09	08	ABCG		50	350	Forest Hwy	400	0	0	0	400	
06	6	22710	Westside Road (MP 1.98 - MP 5.81)	3.83	08	ABC		40	160	RAP	200	0	0	0	200	
07	11	23010	Lambert Rd/Taylor Rd Intersection Safety Enhancements	N/A	08	ABCG		100	0		20	0	80	0	100	
08	12	varies	Run-off-road Improvements (guardrail, culverts, etc.)	N/A	N/A	G		10	500	Rural Rd. Safety Prog.	10	0	500	0	510	
09	20	60640	Anderson Rd Overlay	0.41	16	ABC		0	20	CAPP	20	0	0	0	20	
10	25	N/A	Pathways & Bicycle Routes	varies	N/A	H		24	0		0	0	0	24	24	
11	27	93047	Old Highway Ten Bridge	0.10	07	I		0	100	Rural Rd. Safety Prog.	20	0	80	0	100	
12	34	90301	Cooke Canyon Road Bridge	0.10	09	I		100	0		0	0	100	0	100	
13	37	N/A	Turnarounds (countywide)	varies	N/A	ABCG		10	0		0	0	0	10	10	
PAGE / PROGRAM TOTALS. CONSTRUCTION								668	2,380	0	1,154	0	1,810	84	3,048	

127

This page was left intentionally blank



Ebersburg Transfer Station & Recycling Center

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

Solid Waste

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 has one landfill closed and a CDL landfill in operation. The Solid Waste budget is \$2,973,771.

Kittitas County Solid Waste works closely with the Kittitas County Solid Waste Advisory Committee (SWAC) and the Board of County Commissioners in accordance with Chapter 70.95 (165) RCW. SWAC members consist of representatives of cities and towns within the county, the waste management industry, local elected officials, and citizens of Kittitas County.

The Kittitas County Solid Waste Advisory Committee

- Advises Kittitas County on all aspects of solid waste management planning.
- Assists Kittitas County in the development of programs and policies concerning solid waste management.
- Reviews and comments on proposed solid waste management rules, policies, or ordinances prior to their adoption.

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. Yard waste is accepted at each of the County owned Transfer Stations at a reduced fee if the yard waste is separated from garbage. This material is then ground up and placed into wind rolls. After heat, moisture and microorganism, has done the job of breaking the organic material into compost, the compost is screened.

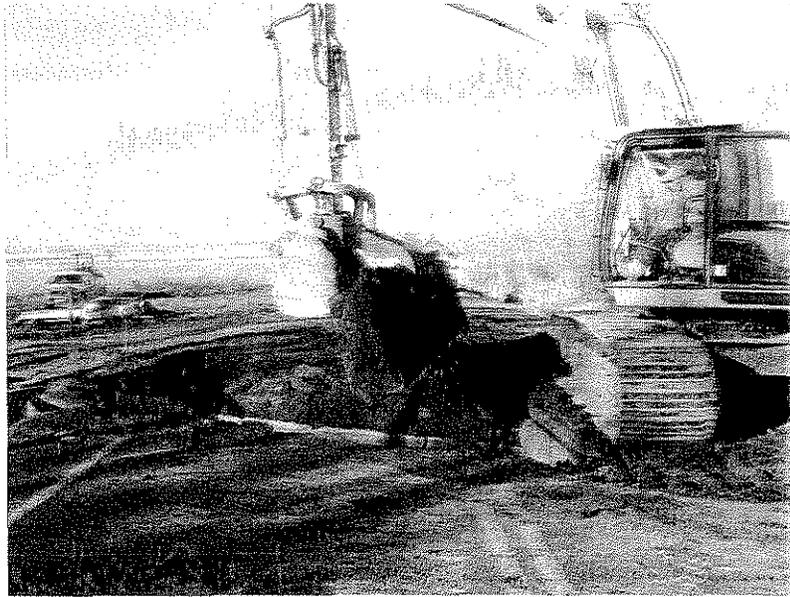
INTERNAL SERVICE FUND

Kittitas County has two internal service funds.

Equipment Rental & Revolving

The first 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 \$7,491,400.

KITTITAS COUNTY PROPRIETARY FUNDS



Unemployment Compensation

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 \$100,000.00.

**KITTITAS COUNTY
PROPRIETARY
FUNDS**

401 SOLID WASTE

Department Goals

Develop an integrated waste management system that influences individual waste generation patterns while providing for necessary and economically efficient waste management services that minimize environmental impacts and protect human health."

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Employees	7	8		8
Revenues				
301 BEGINNING FUND BALANCE	-	468,239	468,239	-
334 STATE GRANTS	1,033,722	118,074	118,074	28,500
338 INTERGOVERNMENTAL SERVICE	29,064	29,000	29,000	29,000
341 GENERAL GOVERNMENT	1,080	-	-	500
343 PHYSICAL ENVIRONMENT	2,602,884	2,660,900	2,680,900	2,758,271
349 OTHER INTERFUND CHARGES SE	14,154	-	-	-
361 INTEREST EARNINGS	(37,769)	91,100	91,100	75,000
362 RENT, LEASES AND CONCESSIO	16,851	42,200	42,200	33,500
367 CONTRIBUTIONS/DONATION PRI	49,434	49,000	49,000	49,000
369 OTHER MISCELLANEOUS REVENU	1,299	250	250	-
395 DISPOSITION OF FIXED ASSET	(8)	-	-	-
Fnd 401 SOLID WASTE REVENUES	3,710,709	3,478,763	3,478,763	2,973,771
Expenses				
501 DEPRECIATION, AMORTIZATION	254,904	-	-	-
508 ENDING FUND BALANCE	-	15,000	15,000	-
510 SALARIES AND WAGES	349,182	406,728	406,728	404,063
520 PERSONNEL BENEFITS	113,908	150,972	150,972	128,794
531 OFFICE AND OPERATING SUPPL	32,910	37,000	37,000	31,000
532 FUEL	6,103	12,950	12,950	11,050
535 SMALL TOOLS/MINOR EQUIPMEN	5,669	14,050	14,050	16,450
541 PROFESSIONAL SERVICES	1,662,197	1,769,876	1,769,876	1,833,778
542 COMMUNICATIONS	4,758	7,580	7,580	6,630
543 TRAVEL	1,918	8,650	8,650	8,150
544 ADVERTISING	9,525	18,050	18,050	7,850
545 OPERATING RENTAL/LEASES	53,482	41,068	41,068	53,350
546 INSURANCE AND BONDS	19,059	32,000	32,000	22,000
547 UTILITIES	17,248	32,450	32,450	25,021
548 REPAIRS & MAINTENANCE	6,027	119,220	119,220	115,030
549 MISCELLANEOUS	5,072	24,029	24,029	13,454
551 INTERGOVT PROFESSIONAL SER	5,290	5,700	5,700	10,100
553 TAXES & OPERATING ASSESSME	35,218	38,000	38,000	42,900
554 INTERFUND TAXES/ASSESSMENT	73	2,200	2,200	2,200
562 BUILDING/STRUCTURES	1,075,077	500,000	500,000	-
563 OTHER IMPROVEMENTS	5,584	-	-	-
564 EQUIPMENT	(1,080,661)	101,280	101,280	82,360
579 DEBT SERVICE: PRINCIPLE	-	75,000	75,000	75,000
580 DEBT SERVICE: INTEREST	5,250	5,250	5,250	4,875
591 INTERFUND PROFESSIONAL SER	12,083	15,500	15,500	31,500
592 INTERFUND COMMUNICATIONS	1,454	1,600	1,600	1,400
599 INTERFUND SERVICES AND CHA	49,828	44,610	44,610	46,616
Fnd 401 SOLID WASTE EXPENSES	2,651,158	3,478,763	3,478,763	2,973,771

**KITTITAS COUNTY
PROPRIETARY
FUNDS**

501 EQUIPMENT RENTAL & REVOLVING

Department Goals

The Kittitas County Equipment Rental and Revolving Fund is an internal service fund. The purpose of the fund is to account for the financing of goods and services provided by one department to another. The E. R. & R. Fund accounts for the pits and quarries, culvert pipe, oil and lubricants, road equipment and road signs used in the daily operation of the County Road Fund.

	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Revenues				
301 BEGINNING FUND BALANCE	-	5,500,000	5,500,000	5,306,000
348 INTERNAL SERVICE FUND SALE/	418,231	485,000	485,000	628,000
361 INTEREST EARNINGS	116,442	110,000	110,000	42,000
362 RENT, LEASES AND CONCESSIO	3,600	3,600	3,600	3,600
365 INTERNAL SERV FUND - MISC	1,189,885	1,318,000	1,318,000	1,499,300
369 OTHER MISCELLANEOUS REVENU	1	-	-	-
395 DISPOSITION OF FIXED ASSET	46,028	289,500	289,500	12,500
397 OPERATING TRANSFERS IN	4,860	189,400	189,400	-
Fnd 501 EQUIPMENT RENTAL & REVOLVIN	1,779,048	7,895,500	7,895,500	7,491,400
Expenses				
500 UNDESINATED RETAINED EARNINGS	-	105,000	105,000	1,645,000
501 DEPRECIATION, AMORTIZATION	490,635	460,000	460,000	450,000
508 ENDING FUND BALANCE	-	4,327,850	4,327,850	3,445,050
510 SALARIES AND WAGES	185,710	217,950	217,950	230,300
520 PERSONNEL BENEFITS	100,607	111,100	111,100	122,575
531 OFFICE AND OPERATING SUPPL	177,820	269,000	269,000	496,025
532 FUEL	187,516	-	-	-
534 ITEMS PURCHASE INVENTORY/R	126,540	158,000	158,000	300,000
535 SMALL TOOLS/MINOR EQUIPMEN	8,560	-	-	-
541 PROFESSIONAL SERVICES	77	1,000	1,000	1,100
542 COMMUNICATIONS	4,128	-	-	-
543 TRAVEL	287	-	-	-
544 ADVERTISING	267	-	-	-
545 OPERATING RENTAL/LEASES	14,460	-	-	-
546 INSURANCE AND BONDS	47,560	-	-	-
547 UTILITIES	29,273	-	-	-
548 REPAIRS & MAINTENANCE	117,466	-	-	-
549 MISCELLANEOUS	3,298	150,400	150,400	194,300
551 INTERGOVT PROFESSIONAL SER	6,090	7,000	7,000	8,500
552 INTERGOVT PMTS FED/STATE/L	-	-	-	100
553 TAXES & OPERATING ASSESSME	1,957	5,000	5,000	-
563 OTHER IMPROVEMENTS	-	-	-	20,000
564 EQUIPMENT	309,883	1,010,400	1,010,400	260,600
565 CONSTRUCTION OF FIXED ASSE	(421,276)	-	-	-
591 INTERFUND PROFESSIONAL SER	45,790	921,300	921,300	247,600
592 INTERFUND COMMUNICATIONS	42	-	-	-
593 INTERFUND SUPPLIES	(8,288)	-	-	-
595 INTERFUND RENTALS	50,165	50,000	50,000	65,450
598 INTERFUND REPAIR/MAINTENAN	152,826	101,500	101,500	-
599 INTERFUND SERVICES AND CHA	24,137	-	-	4,800
Fnd 501 EQUIPMENT RENTAL & REVOLVIN	1,655,532	7,895,500	7,895,500	7,491,400

KITTITAS COUNTY
 PROPRIETARY
 FUNDS

511 UNEMPLOYMENT COMPENSATION

		2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2011 BUDGET ADOPTED
Revenues					
	301 BEGINNING FUND BALANCE	-	80,000	80,000	30,000
	348 INTERAL SERVICE FUND SALE/	77,469	70,000	70,000	70,000
Fnd	511 UNEMPLOYMENT COMPENSATION	77,469	150,000	150,000	100,000
 Expenses					
	541 PROFESSIONAL SERVICES	131,207	150,000	150,000	100,000
Fnd	511 UNEMPLOYMENT COMPENSATION	131,207	150,000	150,000	100,000

This page was left intentionally blank



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 \$2,000.

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

KITITITAS COUNTY TRUST FUNDS

601 JEREMY WILLIAMS LIBRARY TRUST

		2009	2010 ADOPTED	2010 AMENDED	2011 BUDGET
		ACTUAL	BUDGET	BUDGET	ADOPTED
Revenues					
	301 BEGINNING FUND BALANCE	-	2,025	2,025	1,990
	361 INTEREST EARNINGS	14	100	100	10
Fnd 601	JEREMY WILLIAMS LIBRARY TRU	14	2,125	2,125	2,000
Expenses					
	508 ENDING FUND BALANCE	-	2,025	2,025	1,900
	531 OFFICE AND OPERATING SUPPL	10	100	100	100
Fnd 601	JEREMY WILLIAMS LIBRARY TRU	10	2,125	2,125	2,000



Road Crew replacing culvert

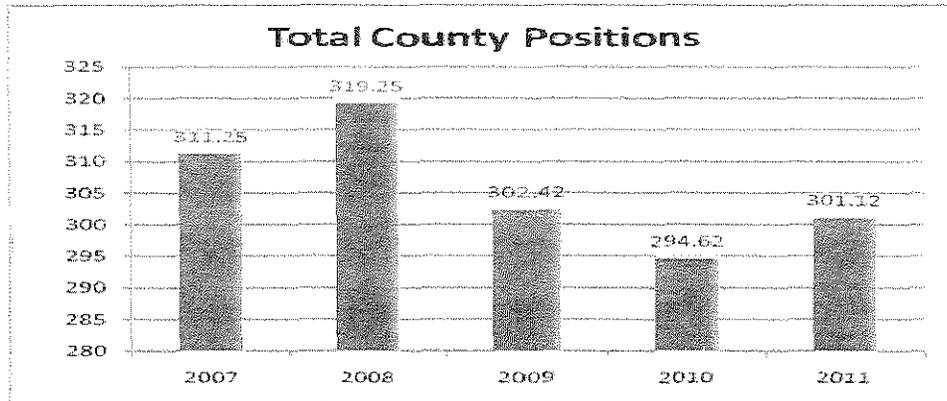
Personnel

KITKITAS COUNTY PERSONNEL

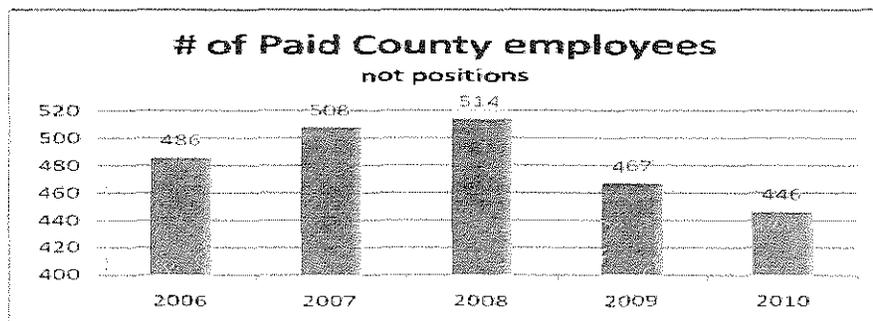
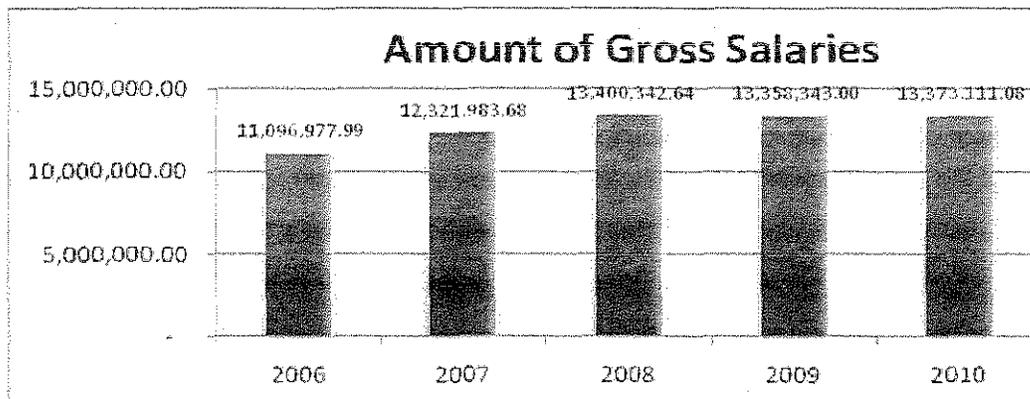
This section includes the listing of budgeted County positions for each department of the government with comparisons starting 2007 through 2011. Included is the pay scales and description of each employee type; number of positions by department, the actual schedule for each position by employee grouping and the 2011 payroll rate information.

PERSONNEL DATA

Kittitas County has approximately 301 approved positions increased by 6.5 from approximately 294 positions in 2010. Since 2008 our workforce has declined by 6.05% or 18.13 positions.



Kittitas County gross salaries increased from \$11,096,977 in 2006 to \$13,373,111.08 in 2010; an 8.5% increase in wages over the 5 years. The gross salaries change from \$13,358,343 in 2009 to \$13,373,111.08 in 2010 reflects a 1% increase. The total number of county employees (not positions) changed from 486 in 2006 to 446 paid employees in 2010 reflecting an 8.8% decrease. However, the average annual wage changed from \$22,833 to \$29,984. (Gross salaries divided by the number of employees.)



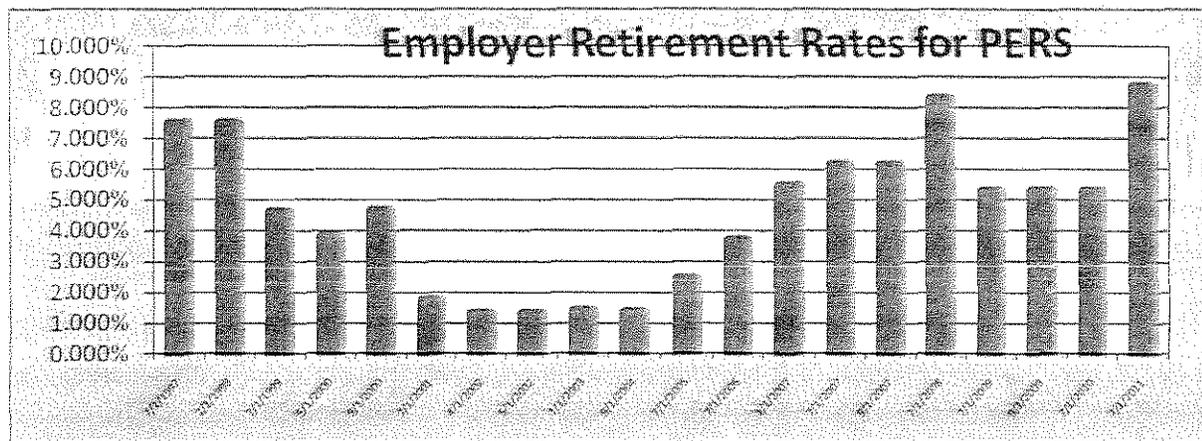
KITTITAS COUNTY PERSONNEL

2011 PERSONNEL CHANGES

During the 2011 budget process the following departments submitted personnel changes and were approved by the Board of County Commissioners. Those changes are:

- Community Development Services – added positions: Senior Planner, Permit Technician, Building Inspector and a Building Official.
- Juvenile - Reduced a Juvenile Detention Coordinator position by ½ time and combining it with a vacant ½ time Juvenile Custody Officer to be a full time Field & Custody Counselor.
- Sheriff – Allowed the hiring of 3 correction officer positions that were left unfilled in 2010.
- Human Resources – reorganized and eliminated the Human Resource Manager position
- Public Health – reorganization of some positions including reduction in hours.

The 2011 budget includes a projected increase in the retirement contribution for the PERS plans from 5.31% to 8.7% effective July 1, 2011. The rate changed is determined by the Washington State Office of the State Actuary. The Legislature has the power to enact benefit changes when it convenes each year. Any of these changes may alter the funding status of the Plans. Current law requires any additional costs be calculated and contribution rates adjusted accordingly. The following charts shows the rates Kittitas County paid for their PERS employees.



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 2011 to 2014 were established by Resolution 2010-61. The elected official's salaries are now set for 4 years, each of the salaries increase yearly for each position. After review, each of the salaries may 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% to 100%. On Resolution 2004-40 the Board of County Commissioners increased the Upper County District Court Judge's position from a 45% to 60% position; Resolution 2006-24 increased the position to 65% and Resolution 2011-08 increased the position to 69%. The Superior Court Judge salary is set by the State of

KITTITAS COUNTY PERSONNEL

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. At the minimum, or entry level, of the new position; OR,
- B. At 2% above their current rate of pay when their current rate is at or above the minimum of the new wage. The new rate must not exceed the maximum of the new pay scale.

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

Each wage scale should be reviewed against market data at least every two years, to adjust the scale base, median, and maximum, if necessary. Data will be gathered, as

KITTITAS COUNTY PERSONNEL

available, from standard peer comparables. Certain positions may be evaluated against special comparables unique to that position, which 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.

Budget Guidelines for Merit Increases

Each department will be provided a budgeted amount for merit increases calculated by multiplying the number of active non-bargained employees, excluding hourly employees, by a set merit budget percentage. The Board of County Commissioners will determine the merit budget percentage during the annual budget process which is based upon a variety of factors, including current and projected budget conditions, CPI, and historical averages. **For 2011 the percentage has been set at 2.0%, and will be available to those who are at the top of their range.**

Individual merit increases will follow the merit increase chart. Each department must stay within their total budgeted amount for merit increases. Any exceptions to this policy must be presented to the Board of County Commissioners.

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, 2011. The county currently pays \$675.46

KITTITAS COUNTY PERSONNEL

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.

COURTHOUSE UNION The positions are union positions represented by Washington State Council of City & County Employees, Local 792CH, which includes 67 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 2011 is 1.0% effective January 1, 2011 and 1.0% increase effect July 1, 2011. 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, 2011 through December 31, 2013.

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 25 members. These positions are paid hourly. The wage increase for 2011 is 1.0% effective January 2, 2011 and 1.0% effective July 1, 2011. 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 \$1,177.16 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 2.0% effective January 1, 2011; 2.0% 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. The wage increase for 2011 is 1.5% effective January 1, 2011 and 1.5% increase effective July 1, 2011. The county currently contributes \$675.46 towards medical, dental, vision and life insurance provided through Washington Counties Insurance Fund. The union contract effective date is January 1, 2010 through December 31, 2012.

MISDEMEANANT PROBATION UNION These positions are the misdemeanor probation personnel. They are represented by Teamsters Local 760, which includes 10 members. The wage increase for 2011 is 1.5% effective January 1, 2011 and 1.5% increase effective July 1, 2011. The county currently contributes \$675.46 towards medical, dental, vision and life insurance provided through Washington Counties Insurance Fund. The union contract effective date is January 1, 2010 through December 31, 2012.

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

KITTITAS COUNTY PERSONNEL

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 159 shows the current rates and plans the county offers each employee. There are seven different medical plans, and two dental plans. The Washington State Retirement Systems currently has 3 Public Employee plans; 2 Law Enforcement Officers Fire Fighters plans and the Public Services Employee Retirement System.

KITITITAS COUNTY PERSONNEL

	2007	2008	2009	2010	2011
GENERAL FUND					
Assessor	15	15	15	14	14
Auditor	14.75	14.75	14.35	13.75	13.75
Fire Marshal	0	2	2	2	2
Community Development Services	24	25	7	8	11
Clerk	6	6	7	7	7
Commissioners	5.5	6.5	6	6	6
Computer Services	7	8	7	7	7
Co-Operative Extension	3.36	3.36	3	3	3
Judge, Superior Court	4	4	4	4	4
Juvenile	7	7	7.5	7.5	7
Lower District Court	15.5	14.5	11.52	11.52	11.52
Facilities Maintenance	9.5	9.5	6	5	5
Prosecuting Attorney	23.5	23.5	26	26	27
Sheriff	62	62	75	69	76
Treasurer	8	8	8	7	7
Upper District Court	8	8	8	8	7
Human Resources	4	4	4	4	3
County Fair	3	3	4.2	4.2	4.2
TOTAL GENERAL FUND	220.11	224.11	215.57	206.97	215.47
SPECIAL REVENUES					
County Road	46	50	51.75	51.75	49.75
Public Health	25.64	25.64	17.1	16.9	16.9
Noxious Weed	2	2	2	2	2
Misdemeanant Probation	9	9	9	9	9
TOTAL SPECIAL REVENUE	82.64	86.64	79.85	79.65	77.65
ENTERPRISE					
Solid Waste	8.5	8.5	7	8	8
TOTAL ENTERPRISE	8.5	8.5	7	8	8
TOTAL COUNTY	311.25	319.25	302.42	294.62	301.12

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

**KITTITAS COUNTY
2011 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	2	Non-Union
	Building Official	1	Exempt
	Planner II	1	Non-Union
	Senior Planner	1	Exempt
	Building Inspector	2	Non-Union
	Plans Examiner	2	Non-Union
Total Community Development Services	11		
CLERK	County Clerk	1	Elected
	Deputy Administrator	1	Exempt
	Deputy Clerk	4	Courthouse
	Office Clerk	1	Courthouse
	Total Clerk	7	

**KITTITAS COUNTY
2011 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
COMMISSIONERS	Commissioners	3	Elected
	Clerk of the Board	1	Non-Union
	Deputy Clerk of the Board	2	Non-Union
	Total Commissioners	6	
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	1	Probation
	Diversion Coordinator	1	Non-Union
	Field & Custody Counselor	1	Probation
	Detention Coordinator	1	Probation
	Office Manager	1	Courthouse
Total Juvenile	7		
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	

**KITTITAS COUNTY
2011 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
PROSECUTING ATTORNEY	Prosecuting Attorney	1	Elected
	Deputy Prosecutor I	1	Exempt
	Deputy Prosecutor II	7	Exempt
	Deputy Prosecutor III	4	Exempt
	Office Administrator	1	Exempt
	Crime Victim Specialist	2	Non-Union
	Legal Secretary I	3	Non-Union
	Legal Secretary II	3	Non-Union
	Legal Secretary III	1	Non-Union
	Receptionist	1	Non-Union
	Sexual Assault Interviewer/Victim Witness	1	Non-Union
	Paralegal/Support Enforcement	2	Non-Union
	Total Prosecuting Attorney	27	
	SHERIFF	Sheriff	1
Undersheriff		1	Exempt
Commander		3	Exempt
Administrative Assistant III		1	Exempt
Corporal		3	Line
Detective		5	Line
Patrol Officer		22	Line
Patrol Sergeant		4	Line
Control Room Operator		5	Corrections
Correction Corporal		4	Corrections
Corrections Officer		14	Corrections
Corrections Sergeant		2	Corrections
Courthouse Security Officer		3	Corrections
Receptionist		1	Corrections
Fiscal Clerk		1	Corrections
Law Enforcement Clerk		4	Corrections
Transport Officer		1	Corrections
Warrants/Civil Clerk		1	Corrections
Total Sheriff		76	
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	

**KITTITAS COUNTY
2011 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
UPPER DISTRICT COURT	Judge	1	Elected
	District Court Administrator	1	Exempt
	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	7	
HUMAN RESOURCES	Human Resource Director	1	Exempt
	Human Resource Representative/Civil Service	1	Non-Union
	Human Resource Assistant	1	Non-Union
Total Human Resources	3		
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		215.47	
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. III	1	Exempt
	Engineer Technician I	2	Non-Union
	Engineer Technician II	1	Non-Union
	Engineer Technician II - Project	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
	Laborer - Full Time	2	Road
	Construction Inspector	1	Road
	Equipment Operator	20	Road
Mechanic	2	Road	
Survey Party Chief	1	Road	
Total County Road	49.75		

**KITTITAS COUNTY
2011 BUDGET
PERSONNEL**

DEPARTMENT	POSITION	FTE	WAGE SCALE
PUBLIC HEALTH	Public Health Administrator	1	Exempt
	Environmental Health Supervisor	1	Exempt
	Environmental Health Specialist 2	2	Exempt
	Emergency Management Services Coordinator	1	Exempt
	Community Health Services Manager	1	Exempt
	Community Health Services Supervisor	1	Exempt
	Administrative Assistant II	1	Exempt
	Health Promotion Manager	1	Exempt
	Public Health Nurse II	1	Exempt
	Accountant	1	Courthouse
	Assessment Coordinator I	1	Non-Union
	Environmental Health Specialist 2	1.3	Non-Union
	Health Educator	0.8	Non-Union
	Health Promotion Educator	0.8	Non-Union
	Public Health Clerk II	2	Non-Union
Total Public Health	16.9		
NOXIOUS WEED	Noxious Weed Program Coordinator	1	Exempt
	Assistant Coordinator	1	Non-Union
	Total Noxious Weed	2	
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		301.12	

KITTITAS COUNTY

WAGE SCALES AS OF JANUARY 1, 2011

Elected Officials

147	SUPERIOR COURT JUDGE	6,201.34
144	DISTRICT COURT JUDGE - LOWER	11,809.17
143	DISTRICT COURT JUDGE-UPPER 69%	11,809.17
145	PROSECUTING ATTORNEY	10,130.33
146	SHERIFF	6,790
141	COMMISSIONER - DISTRICT 1	5,558
140	COMMISSIONER - DISTRICT 2	5,558
142	COMMISSIONER - DISTRICT 3	5,558
136	ASSESSOR	5,221
137	AUDITOR	5,221
138	CLERK	5,221
139	TREASURER	5,221

Exempt

		Base	Median	Maximum
231	COURT COMMISSIONER	9,436	-	-
118	PUBLIC WORKS DIRECTOR	5,547	6,434	7,321
217	DEPUTY PROSECUTOR III	5,373	6,233	7,093
103	CDS DIRECTOR	5,027	5,831	6,635
120	FIRE MARSHAL	4,767	5,529	6,292
277	COUNTY ENGINEER	4,767	5,930	7,093
297	PLANNING OFFICIAL	4,507	5,228	5,949
111	PROBATION SERVICES DIRECTOR	4,333	5,027	5,720
109	IS DIRECTOR	4,247	4,926	5,605
106	PUBLIC HEALTH ADMINISTRATOR	4,247	4,926	5,605
114	UNDERSHERIFF	4,247	4,926	5,605
215	DEPUTY PROSECUTOR II	4,160	4,826	5,034
223	BUDGET & FINANCE MANAGER	4,073	4,725	5,377
150	HUMAN RESOURCE DIRECTOR	3,987	4,624	5,262
112	COMMANDER	3,987	4,624	5,262
122	SOLID WASTE DIRECTOR	3,900	4,524	5,148
293	COMMUNITY HEALTH SVCS SPVR	3,813	4,423	5,034
214	DEPUTY PROSECUTOR I	3,813	4,423	5,034
222	CIVIL DEPUTY PROSECUTOR	3,813	4,423	5,034

KITITAS COUNTY

WAGE SCALES AS OF JANUARY 1, 2011

Exempt con't		Base	Median	Maximum
133	ENVIRONMENTAL HEALTH MANAGER	3,727	4,323	4,919
236	PUBLIC HEALTH NURSE II	3,727	4,323	4,919
224	TRANSPORTATION MANAGER	3,640	4,222	4,805
230	APPLICATION DEVELOPMENT MGR	3,640	4,222	4,805
237	AIRPORT MANAGER	3,640	4,222	4,805
108	FACILITIES DIRECTOR	3,640	4,222	4,805
550	CORRECTIONS LIEUTENANT	3,640	4,222	4,805
387	ASSISTANT DIRECTOR	3,640	4,222	4,805
262	FINANCE SYSTEM MANAGER	3,640	4,222	4,805
226	CONSTRUCTION MANAGER	3,640	4,222	4,805
116	MAINTENANCE MANAGER	3,640	4,222	4,805
110	DISTRICT COURT ADMIN	3,640	4,222	4,805
256	HEALTH PROMOTION SPVR	3,553	4,122	4,690
294	ENVIRONMENTAL HEALTH SPVR	3,553	4,122	4,690
119	SUPERIOR COURT ADMIN	3,467	4,021	4,576
244	SYSTEM ADMINISTRATOR	3,467	4,021	4,576
227	ASST ADMIN/JUV PROB COUNSELOR	3,467	4,021	4,576
211	CHIEF PROBATION OFFICER	3,467	4,021	4,576
115	CHIEF DEPUTY - OPERATIONS	3,467	4,021	4,576
213	GIS ANALYST	3,467	4,021	4,576
247	AIRPORT MANAGER/ADMIN ASST	3,380	3,921	4,462
240	ENVIRONMENTAL HEALTH SPEC 2	3,293	3,820	4,347
148	NOXIOUS WEED PROGRAM COORD	3,293	3,820	4,347
245	EMS COORDINATOR	3,207	3,720	4,233
228	HR MANAGER	3,207	3,720	4,233
221	SOLID WASTE SPECIALIST	3,120	3,619	4,118
296	COMPOST FACILITY SPECIALIST	3,120	3,619	4,118
239	ENVIRONMENTAL HEALTH SPEC 1	3,120	3,619	4,118
265	WEB DEVELOPER	3,033	3,519	4,004
104	FAIRGROUNDS PROGRAM DIRECTOR	3,033	3,519	4,004
234	SR COMPUTER SYSTEM ADMIN	3,033	3,519	4,004
216	INTERN DEPUTY PROSECUTOR	2,982	-	-
376	ADMINISTRATIVE ASSISTANT III	2,947	3,418	3,890
113	OFFICE ADMINISTRATOR	2,773	3,217	3,661
151	HEALTH OFFICER	2,720	-	-

KITITAS COUNTY

WAGE SCALES AS OF JANUARY 1, 2011

Exempt con't		Base	Median	Maximum
246	BUSINESS MANAGER	2,687	3,116	3,546
279	EMERGENCY RESPONSE SPEC	2,513	2,915	3,318
308	ADMINISTRATIVE ASSISTANT II	2,427	2,815	3,203
254	COMMUNITY OUTREACH WRKR II	2,427	2,815	3,203
360	ADMINISTRATIVE ASSISTANT-PW	2,427	2,815	3,203
255	COMMUNITY OUTREACH WRKR I	2,253	2,614	2,974
386	ADMINISTRATIVE SUPERVISOR	2,253	2,614	2,974
Non-Union		Base	Median	Maximum
271	PUBLIC HEALTH NURSE II	3,727	4,323	4,919
298	EMERGENCY RESPONSE SPEC	3,727	4,323	4,919
210	PLANNER II	3,467	4,021	4,576
278	DESIGN ENGINEER - JR	3,467	4,021	4,576
289	PLANNER II	3,467	4,021	4,576
274	NUTRITIONIST II	3,380	3,921	4,462
243	PLANS EXAMINER	3,293	3,820	4,347
272	ENVIRONMENTAL HEALTH SPEC 2	3,293	3,820	4,347
295	DEPUTY FIRE MARSHAL	3,293	3,820	4,347
107	CLERK OF THE BOARD	3,293	3,820	4,347
286	ENGINEER TECHNICIAN II	3,207	3,720	4,233
264	HEALTH EDUCATOR II	3,207	3,720	4,233
233	HEALTH EDUCATOR I	3,033	3,519	4,004
235	PLANNER I	3,033	3,519	4,004
212	PLANNER I	3,033	3,519	4,004
273	ASSESSMENT COORDINATOR II	3,033	3,519	4,004
219	COURT REPORTER	3,033	3,519	4,004
212	PLANNER I	3,033	3,519	4,004
242	BUILDING INSPECTOR	2,947	3,418	3,890
263	ASSISTANT COORDINATOR	2,947	3,418	3,890
220	HUMAN RESOURCE REPRESENTATIVE	2,860	3,318	3,775
269	SEXUAL ASSAULT INTERVIEWER	2,860	3,318	3,775
299	ENG TECH I/BLDG INSP	2,860	3,318	3,775
287	ASSESSMENT COORDINATOR I	2,860	3,318	3,775
257	ORAL HEALTH COORDINATOR	2,860	3,318	3,775
238	INVESTIGATION/ENFORCEMENT OFFI	2,773	3,217	3,661

KITITAS COUNTY WAGE SCALES AS OF JANUARY 1, 2011

152

Non-Union con't		Base	Median	Maximum			
225	ENGINEER TECHNICIAN I	2,773	3,217	3,661			
281	SEX ASSLT/VICTIM SPECIALIST	2,687	3,116	3,546			
209	GIS TECHNICIAN	2,687	3,116	3,546			
205	DIVERSION/COMM SRVC COORD	2,600	3,016	3,432			
311	SOLID WASTE TECHNICIAN	2,600	3,016	3,432			
251	COMPUTER TECHNICIAN	2,600	3,016	3,432			
253	CRIME VICTIM SPECIALIST	2,513	2,915	3,318			
310	LEGAL SECRETARY III	2,513	2,915	3,318			
241	PERMIT TECHNICIAN	2,513	2,915	3,318			
218	PARALEGAL-SUP ENFORCE	2,513	2,915	3,318			
305	LEGAL SECRETARY II	2,427	2,815	3,203			
357	RESTITUTION SPECIALIST	2,253	2,614	2,794			
329	LEGAL SECRETARY I	2,253	2,614	2,974			
383	WIC COORDINATOR	2,253	2,614	2,974			
105	PROGRAM COORDINATOR	2,253	2,614	2,974			
354	DEPUTY CLERK OF THE BOARD	2,253	2,614	2,974			
312	PUBLIC HEALTH CLERK II	2,253	2,614	2,974			
248	PROGRAM ASSISTANT	2,253	2,614	2,974			
381	HUMAN RESOURCE ASSISTANT	1,993	2,312	2,631			
384	WIC CERTIFIER	1,993	2,312	2,631			
290	NOXIOUS WEED LEAD INSPECTOR	1,907	2,212	2,517			
306	RECEPTIONIST - PROS	1,820	2,111	2,402			
342	PUBLIC HEALTH CLERK I	1,820	2,111	2,402			
346	OFFICE ASSISTANT	1,560	1,810	2,059			
Non-Union - Hourly		Base	Median	Maximum			
117	ROAD SUPERVISOR-UPPER CNTY	18.50	21.46	24.42			
102	ROAD FOREMAN	17.50	20.30	23.10			
124	SHOP FOREMAN	17.50	20.30	23.10			
405	TRAFFIC TECHNICIAN	16.50	19.14	21.78			
Appraisers Union		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
204	APPRAISER IV	4489	4601	4716	4839	4955	5079
275	APPRAISER III SALES ANALYST	4144	4248	4354	4463	4575	4689
203	APPRAISER III	3848	3944	4043	4144	4248	4354
266	APPRAISER II	3487	3574	3663	3751	3845	3941
259	APPRAISER I	3318	3401	-	-	-	-

KITTITAS COUNTY

WAGE SCALES AS OF JANUARY 1, 2011

Courthouse Union

Effective January 1, 2011

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
333	ACCOUNTANT - AUD	3,212	3,283	3,356	3,430	3,506	3,583	3,662
313	ACCOUNTANT - PW	3,212	3,283	3,356	3,430	3,506	3,583	3,662
424	ASSISTANT MAINTENANCE SPVR	3,140	3,209	3,280	3,352	3,426	3,502	3,579
325	CADASTRAL TECHNICIAN	3,105	3,174	3,244	3,316	3,389	3,464	3,540
324	PERSONAL PROPERTY DEPUTY	2,892	2,956	3,021	3,088	3,156	3,226	3,297
340	ASSISTANT JUDICIAL ADMIN	2,892	2,956	3,021	3,088	3,156	3,226	3,297
366	REVENUE ACCOUNT DEPUTY	2,892	2,956	3,021	3,088	3,156	3,226	3,297
367	ACCOUNTING TECHNICIAN	2,892	2,956	3,021	3,088	3,156	3,226	3,297
425	MAINTENANCE TECHNICIAN II	2,870	2,934	2,999	3,065	3,133	3,202	3,273
423	MAINTENANCE TECHNICIAN I	2,761	2,822	2,884	2,948	3,013	3,080	3,148
317	LICENSING DEPUTY II	2,677	2,736	2,797	2,859	2,922	2,987	3,053
339	LEGAL PROCESS COORDINATOR	2,677	2,736	2,797	2,859	2,922	2,987	3,053
304	SR CITIZEN DEPUTY	2,570	2,627	2,685	2,744	2,805	2,867	2,930
316	LICENSING DEPUTY I	2,570	2,627	2,685	2,744	2,805	2,867	2,930
318	RECORDS DEPUTY II	2,570	2,627	2,685	2,744	2,805	2,867	2,930
345	DEPUTY CLERK	2,570	2,627	2,685	2,744	2,805	2,867	2,930
338	LEGAL PROCESS ASSISTANT III	2,570	2,627	2,685	2,744	2,805	2,867	2,930
363	TAX/WARRANT DEPUTY	2,570	2,627	2,685	2,744	2,805	2,867	2,930
372	PROGRAM ASSISTANT	2,570	2,627	2,685	2,744	2,805	2,867	2,930
364	TAX/ULID DEPUTY	2,570	2,627	2,685	2,744	2,805	2,867	2,930
389	PROBATION ASSISTANT	2,570	2,627	2,685	2,744	2,805	2,867	2,930
368	OFFICE MANAGER - JUV	2,570	2,627	2,685	2,744	2,805	2,867	2,930
321	ELECTIONS DEPUTY	2,570	2,627	2,685	2,744	2,805	2,867	2,930
314	DATA PROCESSOR	2,570	2,627	2,685	2,744	2,805	2,867	2,930
343	ACCOUNTING ASSISTANT - AUD	2,462	2,517	2,573	2,630	2,688	2,748	2,809
375	TECHNICAL SECRETARY	2,462	2,517	2,573	2,630	2,688	2,748	2,809
391	SOLID WASTE ASSISTANT	2,462	2,517	2,573	2,630	2,688	2,748	2,809
332	OFFICE MANAGER - WSU	2,462	2,517	2,573	2,630	2,688	2,748	2,809
373	ACCOUNTING ASSISTANT - PW	2,462	2,517	2,573	2,630	2,688	2,748	2,809
422	BUILDING/GROUNDS CUSTODIAN	2,381	2,434	2,488	2,543	2,599	2,657	2,716
337	LEGAL PROCESS ASSISTANT II	2,355	2,407	2,460	2,515	2,571	2,628	2,686
371	BOOKKEEPER	2,355	2,407	2,460	2,515	2,571	2,628	2,686
369	SCALE HOUSE ATTENDANT II	2,355	2,407	2,460	2,515	2,571	2,628	2,686

KITITAS COUNTY

WAGE SCALES AS OF JANUARY 1, 2011

Courthouse Union con't

Effective January 1, 2011		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
309	REAL PROPERTY DEPUTY	2,248	2,297	2,347	2,398	2,450	2,503	2,558
356	OFFICE ASSISTANT - CDS	2,248	2,297	2,347	2,398	2,450	2,503	2,558
331	OFFICE ASSISTANT - WSU	2,248	2,297	2,347	2,398	2,450	2,503	2,558
370	SCALE HOUSE ATTENDANT I	2,248	2,297	2,347	2,398	2,450	2,503	2,558
351	OFFICE ASSISTANT - MIS	2,248	2,297	2,347	2,398	2,450	2,503	2,558
362	TAX COLLECTION DEPUTY	2,248	2,297	2,347	2,398	2,450	2,503	2,558
361	TAX ROLL DEPUTY	2,248	2,297	2,347	2,398	2,450	2,503	2,558
319	OFFICE DEPUTY - AUD	2,142	2,189	2,237	2,286	2,336	2,387	2,439
336	LEGAL PROCESS ASSISTANT I	2,142	2,189	2,237	2,286	2,336	2,387	2,439
326	OFFICE DEPUTY - CLK	2,142	2,189	2,237	2,286	2,336	2,387	2,439
344	RECORDS DEPUTY I	2,142	2,189	2,237	2,286	2,336	2,387	2,439
341	RECEPTIONIST - PW	2,142	2,189	2,237	2,286	2,336	2,387	2,439

Effective July 1, 2011		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
333	ACCOUNTANT - AUD	3,244	3,316	3,390	3,465	3,542	3,620	3,700
313	ACCOUNTANT - PW	3,244	3,316	3,390	3,465	3,542	3,620	3,700
424	ASSISTANT MAINTENANCE SPVR	3,171	3,241	3,313	3,386	3,461	3,538	3,616
325	CADASTRAL TECHNICIAN	3,136	3,206	3,277	3,350	3,424	3,500	3,577
324	PERSONAL PROPERTY DEPUTY	2,921	2,986	3,052	3,120	3,189	3,260	3,332
340	ASSISTANT JUDICIAL ADMIN	2,921	2,986	3,052	3,120	3,189	3,260	3,332
366	REVENUE ACCOUNT DEPUTY	2,921	2,986	3,052	3,120	3,189	3,260	3,332
367	ACCOUNTING TECHNICIAN	2,921	2,986	3,052	3,120	3,189	3,260	3,332
425	MAINTENANCE TECHNICIAN II	2,899	2,964	3,030	3,097	3,166	3,236	3,308
423	MAINTENANCE TECHNICIAN I	2,789	2,851	2,914	2,979	3,045	3,113	3,182
317	LICENSING DEPUTY II	2,704	2,764	2,826	2,889	2,953	3,019	3,086
339	LEGAL PROCESS COORDINATOR	2,704	2,764	2,826	2,889	2,953	3,019	3,086
304	SR CITIZEN DEPUTY	2,596	2,654	2,713	2,773	2,835	2,898	2,962
316	LICENSING DEPUTY I	2,596	2,654	2,713	2,773	2,835	2,898	2,962
321	ELECTIONS DEPUTY	2,596	2,654	2,713	2,773	2,835	2,898	2,962
372	PROGRAM ASSISTANT	2,596	2,654	2,713	2,773	2,835	2,898	2,962
364	TAX/ULID DEPUTY	2,596	2,654	2,713	2,773	2,835	2,898	2,962
363	TAX/WARRANT DEPUTY	2,596	2,654	2,713	2,773	2,835	2,898	2,962
389	PROBATION ASSISTANT	2,596	2,654	2,713	2,773	2,835	2,898	2,962
338	LEGAL PROCESS ASSISTANT III	2,596	2,654	2,713	2,773	2,835	2,898	2,962
368	OFFICE MANAGER - JUV	2,596	2,654	2,713	2,773	2,835	2,898	2,962
345	DEPUTY CLERK	2,596	2,654	2,713	2,773	2,835	2,898	2,962

KITITAS COUNTY

WAGE SCALES AS OF JANUARY 1, 2011

Courthouse Union con't

Effective July 1, 2011

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
318	RECORDS DEPUTY II	2,596	2,654	2,713	2,773	2,835	2,898	2,962
314	DATA PROCESSOR	2,596	2,654	2,713	2,773	2,835	2,898	2,962
343	ACCOUNTING ASSISTANT - AUD	2,487	2,543	2,600	2,658	2,717	2,778	2,840
375	TECHNICAL SECRETARY	2,487	2,543	2,600	2,658	2,717	2,778	2,840
332	OFFICE MANAGER - WSU	2,487	2,543	2,600	2,658	2,717	2,778	2,840
373	ACCOUNTING ASSISTANT - PW	2,487	2,543	2,600	2,658	2,717	2,778	2,840
391	SOLID WASTE ASSISTANT	2,487	2,543	2,600	2,658	2,717	2,778	2,840
422	BUILDING/GROUNDS CUSTODIAN	2,405	2,459	2,514	2,570	2,627	2,686	2,746
337	LEGAL PROCESS ASSISTANT II	2,379	2,432	2,486	2,542	2,599	2,657	2,716
371	BOOKKEEPER	2,379	2,432	2,486	2,542	2,599	2,657	2,716
369	SCALE HOUSE ATTENDANT II	2,379	2,432	2,486	2,542	2,599	2,657	2,716
309	REAL PROPERTY DEPUTY	2,270	2,319	2,369	2,420	2,472	2,525	2,580
361	TAX ROLL DEPUTY	2,270	2,319	2,369	2,420	2,472	2,525	2,580
362	TAX COLLECTION DEPUTY	2,270	2,319	2,369	2,420	2,472	2,525	2,580
331	OFFICE ASSISTANT - WSU	2,270	2,319	2,369	2,420	2,472	2,525	2,580
356	OFFICE ASSISTANT - CDS	2,270	2,319	2,369	2,420	2,472	2,525	2,580
351	OFFICE ASSISTANT - MIS	2,270	2,319	2,369	2,420	2,472	2,525	2,580
370	SCALE HOUSE ATTENDANT I	2,270	2,319	2,369	2,420	2,472	2,525	2,580
319	OFFICE DEPUTY - AUD	2,163	2,210	2,258	2,307	2,357	2,408	2,460
341	RECEPTIONIST - PW	2,163	2,210	2,258	2,307	2,357	2,408	2,460
336	LEGAL PROCESS ASSISTANT I	2,163	2,210	2,258	2,307	2,357	2,408	2,460
344	RECORDS DEPUTY I	2,163	2,210	2,258	2,307	2,357	2,408	2,460
326	OFFICE DEPUTY - CLK	2,163	2,210	2,258	2,307	2,357	2,408	2,460

Courthouse Union - Hourly

Effective January 1, 2011

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
450	PROGRAM SUPPORT TECHNICIAN	13.74	14.04	14.35	14.67	14.99	15.33	15.67

Effective July 1, 2011

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
450	PROGRAM SUPPORT TECHNICIAN	13.88	14.19	14.5	14.83	15.16	15.5	15.84

KITITAS COUNTY WAGE SCALES AS OF JANUARY 1, 2011

County Road

Effective January 1, 2011		Hrly Wage	Hrly Wage
443	LEADPERSON SUPERVISOR	22.98	-
462	LEADMAN BLACKOIL/BOOM TRUCK	21.98	-
472	CONSTRUCTION INSPECTOR	21.33	-
471	SURVEY PARTY CHIEF	21.33	-
412	LEADPERSON-MECHANIC	20.98	-
442	LEAD PERSON-EQUIPMENT OPER	20.98	-
411	MECHANIC	19.98	20.47
473	SURVEY TECHNICIAN	19.98	-
352	RYEGRASS FACILITY ATTENDANT	19.98	-
441	EQUIPMENT OPERATOR	19.98	-
453	SPRAY OPERATOR	18.64	20.98
461	BLACK OIL/BOOM TRUCK OPER	18.64	20.98
421	FLAGGER/LABORER	17.64	-

Effective July 1, 2011		Hrly Wage	Hrly Wage
443	LEADPERSON SUPERVISOR	23.18	-
462	LEADMAN BLACKOIL/BOOM TRUCK	22.18	-
472	CONSTRUCTION INSPECTOR	21.54	-
471	SURVEY PARTY CHIEF	21.54	-
412	LEADPERSON-MECHANIC	21.18	-
442	LEAD PERSON-EQUIPMENT OPER	21.18	-
411	MECHANIC	20.18	20.47
473	SURVEY TECHNICIAN	20.18	-
352	RYEGRASS FACILITY ATTENDANT	20.18	-
441	EQUIPMENT OPERATOR	20.18	-
453	SPRAY OPERATOR	18.82	21.18
461	BLACK OIL/BOOM TRUCK OPER	18.82	21.18
421	FLAGGER/LABORER	17.82	-

KITITAS COUNTY

WAGE SCALES AS OF JANUARY 1, 2011

Line Deputies

Effective January 1, 2011		Step 1	Step 2	Step 3	Step 4	Step 5
510	PATROL SERGEANT	5,263	5,397			
505	CORPORAL	4,868	4,964			
506	DETECTIVE	4,775				
511	PATROL OFFICER	3,878	4,022	4,158	4,404	4,635

Effective July 1, 2011		Step 1	Step 2	Step 3	Step 4	Step 5
510	PATROL SERGEANT	5,368	5,504			
505	CORPORAL	4,965	5,063			
506	DETECTIVE	4,871				
511	PATROL OFFICER	3,956	4,103	4,242	4,493	4,728

Corrections Union

Effective January 1, 2011		Step 1	Step 2	Step 3	Step 4	Step 5
541	CORRECTION SERGEANT	3,805	3,908			
535	CORRECTION CORPORAL	3,728				
512	TRANSPORT OFFICER	3,015	3,130	3,255	3,496	3,692
513	COURTHOUSE SECURITY OFFICER	3,015	3,130	3,255	3,496	3,692
521	CORRECTION OFFICER	2,899	3,008	3,129	3,359	3,548
531	WARRANT/CIVIL CLERK	2,818	2,925	3,036	3,262	3,446
525	CONTROL ROOM OPERATOR	2,625	2,724	2,826	3,026	3,191
348	FISCAL CLERK	2,622	2,727	2,833	3,050	3,227
561	LAW ENFORCEMENT CLERK	2,546	2,647	2,749	2,959	3,131
382	RECEPTIONIST	2,095	2,149	2,202	2,256	2,313

Effective July 1, 2011		Step 1	Step 2	Step 3	Step 4	Step 5
541	CORRECTION SERGEANT	3,862	3,967			
535	CORRECTION CORPORAL	3,784				
512	TRANSPORT OFFICER	3,060	3,177	3,304	3,548	3,747
513	COURTHOUSE SECURITY OFFICER	3,060	3,177	3,304	3,548	3,747
521	CORRECTION OFFICER	2,942	3,053	3,176	3,409	3,601
531	WARRANT/CIVIL CLERK	2,860	2,969	3,082	3,311	3,498
525	CONTROL ROOM OPERATOR	2,664	2,765	2,868	3,071	3,239
348	FISCAL CLERK	2,661	2,768	2,875	3,096	3,275
561	LAW ENFORCEMENT CLERK	2,584	2,687	2,790	3,003	3,178
382	RECEPTIONIST	2,126	2,181	2,235	2,290	2,348

KITITAS COUNTY WAGE SCALES AS OF JANUARY 1, 2011

Probation Union

Effective January 1, 2011

		Step 1	Step 2	Step 3	Step 4	Step 5
270	SR MISDEMEANANT PROB OFFICER	3,595	3,666	3,738	3,814	3,892
206	FIELD & CUSTODY COUNSELOR	3,456	3,524	3,595	3,667	3,739
229	JUV PROBATION COUNSELOR	3,456	3,524	3,595	3,667	3,739
207	MISDEMEANANT PROB OFFICER	3,456	3,524	3,595	3,667	3,739
232	SENIOR CASE MANAGER	3,005	3,066	3,129	3,190	3,256
208	MISDEMEANANT CASE MANAGER	2,906	2,965	3,023	3,084	3,147

Effective July 1, 2011

		Step 1	Step 2	Step 3	Step 4	Step 5
270	SR MISDEMEANANT PROB OFFICER	3,050	3,112	3,176	3,238	3,305
206	FIELD & CUSTODY COUNSELOR	3,508	3,577	3,649	3,722	3,795
229	JUV PROBATION COUNSELOR	3,508	3,577	3,649	3,722	3,795
207	MISDEMEANANT PROB OFFICER	3,508	3,577	3,649	3,722	3,795
232	SENIOR CASE MANAGER	3,050	3,112	3,176	3,238	3,305
208	MISDEMEANANT CASE MANAGER	2,950	3,009	3,068	3,130	3,194

**KITTITAS COUNTY
2011 RATES**

Deduction	Employee	Employer
Employment Security (101)		
Maximum \$106,800	0.42000	Max 4,485.60
Medicare max ALL WAGES	0.01450	0.06200
		6,621.60
	TOTAL	0.43450
		0.07650
Medical		
WCIF 200 (303)		
employee		810.37
spouse	935.92	
1 child	0.00	
Children	619.81	
WCIF 500 (311)		
employee		581.58
spouse	688.64	
1 child	0.00	
Children	459.09	
WCIF 750 (313)		
employee		500.56
spouse	595.63	
1 child	0.00	
Children	397.03	
WCIF HDHP (314)		
employee		427.87
spouse	522.84	
1 child	0.00	
Children	348.35	
Options PLAN A - Active employees (341)		
employee		761.45
spouse	592.79	
1 child	0.00	
Children	534.70/658.28	
Options Select \$200 (310)		
Employee		697.58
spouse	514.73	
1 Child	0.00	
Children	462.76/640.87	
Options Select \$750 (312)		
Employee		566.98
spouse	452.65	
1 Child	0.00	
Children	408.97/494.71	
→ The amount that is currently allowed for employee benefits paid by the employer		675.46
Teamsters Trust	117.72	1,059.44
Please check individual union contract for various options of county paid benefits		
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	

**KITTITAS COUNTY
2011 RATES**

Deduction	Employee	Employer
Vision Service Plan - Vision (305)		
employee		8.50
Spouse	7.64	
Children	6.37	
Labor & Industries - Medical Aid x hours worked		
Class 15-01 High Risk	0.23030	1.00030
Class 53-06 Clerical	0.07470	0.13310
Class 69-05 Law Enforce	0.18385	0.68395
Class 69-01 Volunteers	0.00000	0.04760
Class 69-06 Volunteer LE	0.00000	0.25990
Class 72-03 Community Service Worker	0.00000	0.34720
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		0.4350%
Central Services/Cost Allocation		13.0000% of salaries only
STATE MINIMUM WAGE EFFECTIVE 1-1-11 = \$8.67 (2010 was \$8.55 & 2009 was \$8.55)		
FEDERAL MINIMUM WAGE EFFECTIVE 7-24-09 \$7.25		



Colockum Pass Rescue

Law & Justice

KITTITAS COUNTY LAW & JUSTICE INFORMATION

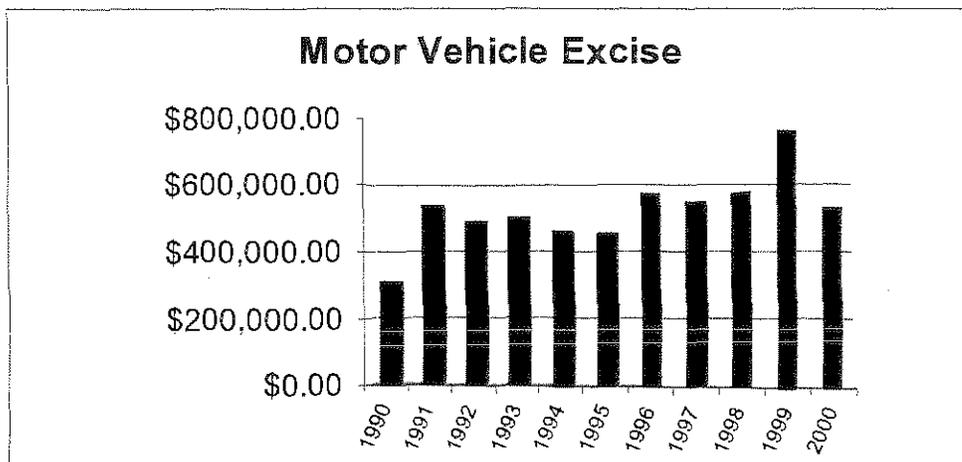
Kittitas County currently has 4 different Law & Justice funding sources.

- 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 sales 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:

KITTITAS 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:

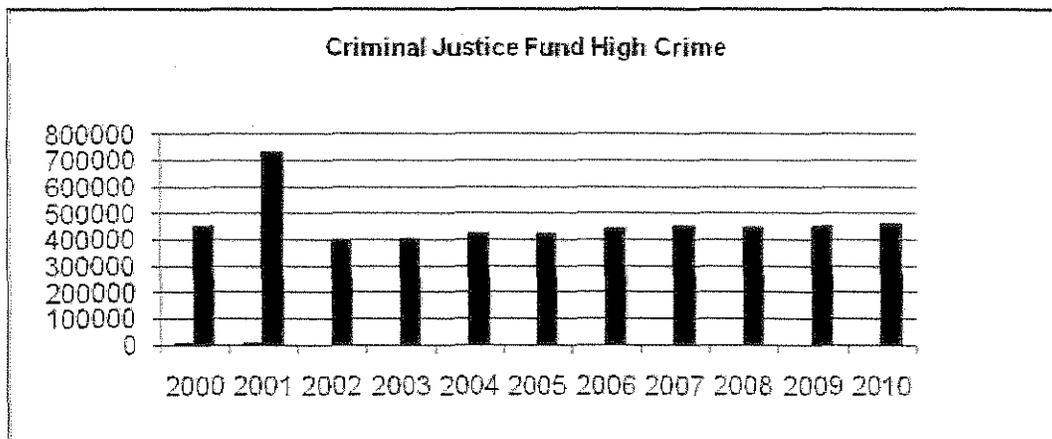
(i) In section 728 of this act, moneys are provided for the superior court system, police operations, crime prevention, care and custody of prisoners, and legal services; and

(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 2011 annual budget including information showing the 2008 Actual, 2009 Actual and the 2010 Amended budget for Law & Justice Departments is as follows:

KITTITAS COUNTY LAW & JUSTICE INFORMATION

	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted Budget
Count Clerk	25,259	26,908	27,936	29,461
Juvenile	81,600	58,161	60,997	102,740
Lower District Court	71,719	86,339	89,549	94,666
Prosecutor	153,821	159,770	161,658	172,069
Sheriff	439,519	452,248	447,605	535,140
Upper District Court	43,564	44,402	47,242	49,010
TOTAL	815,482	827,828	834,987	983,086

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.

KITITAS COUNTY LAW & JUSTICE INFORMATION

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 co-locate jails. In July 2003, the county signed an agreement with City of Sunnyside for the housing of prisoners; the current rate is \$46.77 per day per inmate. We recently have signed contracts with Chelan County, \$70.00 per day; Okanogan County, \$47.00 per day per inmate; and Ferry County, \$48.00 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.

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	-2,806,927.14	400,351.00
2010	648,083.25	-59,944.00	-405,857.57	-81,419.67	-547,221.24	100,862.01
TOTAL	8,121,563.20	-1,933,413.75	-1,563,257.11	-4,129,593.95	-7,626,264.82	495,298.39

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

KITITAS COUNTY LAW & JUSTICE INFORMATION

\$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.

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
2010	330,780.58	-722,409.29	-391,628.71
TOTAL	3,958,704.19	-2,941,806.06	1,016,898.13

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
2010	33,078.06	-28,833.64	4,244.42
TOTAL	387,031.64	-325,363.69	61,667.95

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 LAW & JUSTICE INFORMATION

"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 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.

KITTITAS COUNTY LAW & JUSTICE INFORMATION

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, 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



KITTITAS COUNTY LAW & JUSTICE INFORMATION

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.

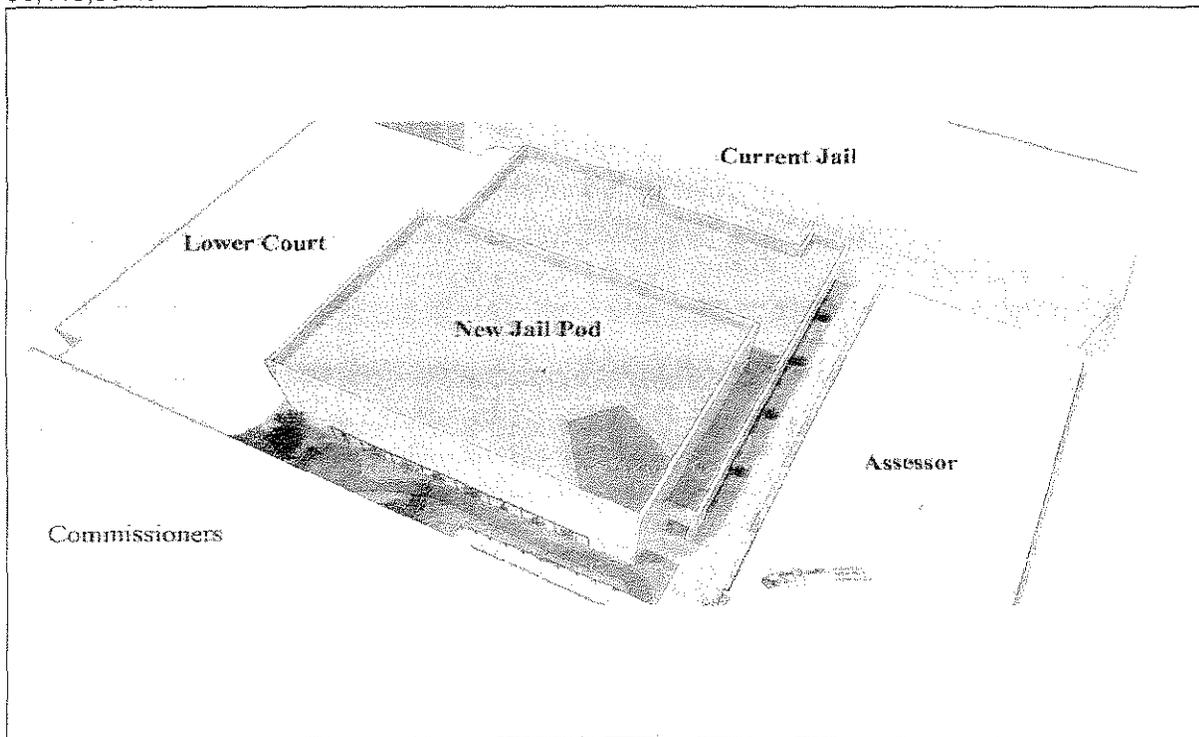
The following chart shows the amount of revenues collected and the amount expensed since the tax started collection in July 2008.

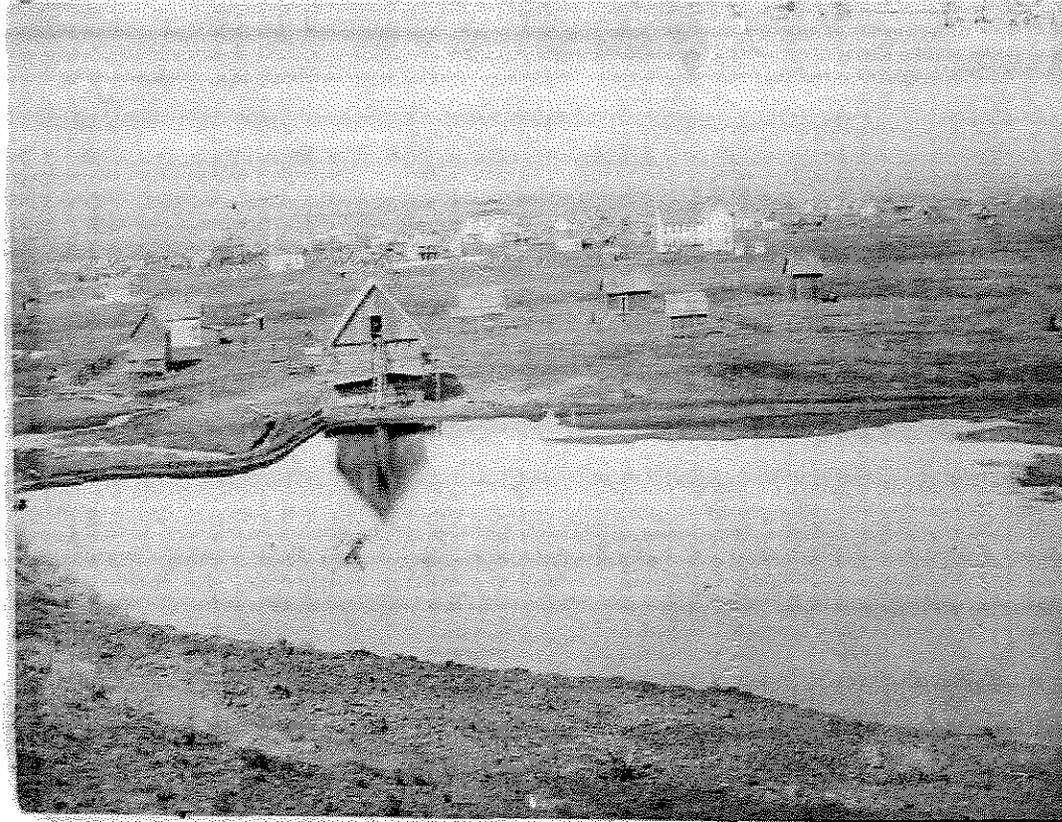
Year	Revenues		Total Revenues	Expenses				Total Expenses	Balance
	Collections	Misc		Clerk	Juvenile	Prosecutor	Sheriff		
2008	827,784.75	443.27	828,228.02	-22,350.77	-4,750.82	-60,997.62	-408,276.95	-496,376.16	331,851.86
2009	1,175,746.46	2,592.88	1,178,339.34	-46,562.93	-26,653.64	-155,809.75	-588,999.91	-819,026.23	360,313.11
2010	1,112,440.76	5,395.54	1,117,836.30	-48,918.47	-19,123.01	-140,058.52	-576,402.88	-784,502.88	333,333.42
Total	3,115,971.97	8,431.69	3,124,403.66	-117,832.17	-50,527.47	-356,865.89	-1,573,679.74	-2,099,905.27	1,025,498.39

NEW JAIL POD

This county will be utilizing a combination of existing banked and incoming Law and Justice tax revenues along with Real Estate Excise Taxes and other savings for a bond that would include paying for the upgrade on the current facility (going through completion February 2011); a new 118 bed jail pod attached to the existing jail. This has all been put together with no new taxes. See page 101 of this document for detail specifics. The estimated completion date of the new jail pod is October 2012.

The bond amounts for the repairs were estimated at \$1,305,000.00 and the new jail pod was \$6,110,000.00



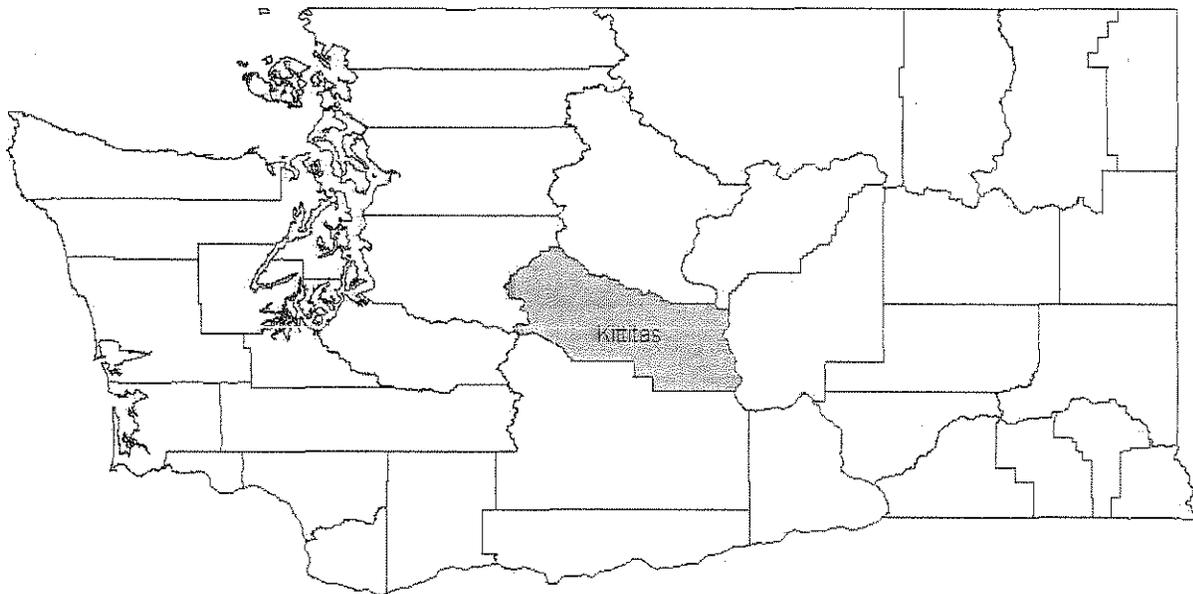


Ellensburg from Craig's Hill 1886

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.



KITTITAS COUNTY GENERAL COUNTY INFORMATION

GENERAL AND ECONOMIC INFORMATION

General

The County, which was formed in 1883, is located in the central portion of the State, covering 2,315 square miles of land. There are five incorporated cities in the County: Cle Elum, Ellensburg (the County seat), Kittitas, Roslyn and South Cle Elum. The County can be accessed from the west and east by Interstate 90 and and from the south by Interstate 82 and US 97.

Population

The County ranks twenty-fifth in population of the State's 39 counties, and approximately 54 percent of the County's population resides within its five incorporated towns and cities. The following shows the population of the County and its largest incorporated city from 2006 through 2010.

<u>Year</u>	<u>Kittitas County</u>	<u>City of Ellensburg</u>
2010	40,500	17,326
2009	39,900	17,230
2008	39,400	17,330
2007	38,300	17,220
2006	37,400	17,080

Source: Washington State Office of Financial Management

Economic Overview

The information provided in this section of the Official Statement is based on the most recent statistics and data that are publicly available. Like the rest of the Nation, the County and State are experiencing a recession, which could impact subsequent data.

The County's economy is influenced by government (including higher education), healthcare, agriculture/food processing and tourism.

Wind farms are a growing industry in the County. Puget Sound Energy ("PSE") operates the Wild Horse Wind and Solar Facility in the County. Wild Horse Wind has 149 turbines and has the capacity to generate up to 273 megawatts of electricity. According to PSE new jobs and approximately \$8 million have been added to the local community as a result of this facility. Wild Horse is adding more than \$2 million in tax revenue annually to the community and provides leasing income to two state land-owning agencies, according to PSE.

The County has two commercial wind farms under construction and a third planned for construction in 2011. The Invenergy Wind Farm is home to 48 turbines and will be producing clean energy by the end of 2010. The Kittitas Valley Wind Farm is home to 62 turbines and is scheduled for completion by the end of 2010. The Desert Claim Wind Farm is scheduled to begin construction in the spring of 2011. It is permitted for 102 1.5 megawatt turbines making it the largest single wind farm construction project in the County.

Higher Education

Central Washington University, is a State funded public university located in Ellensburg, has a current enrollment of approximately 10,800 and is the largest employer in the County. Central Washington

University prepares students for bachelor and master degrees in arts, sciences, business and economics, and professional studies. Its continuing education department works with area businesses, schools and interest groups to design workshops.

Agriculture

The principal farm products in the County are hay, cereal grain and livestock. The County is one of the leading producers of beef cattle and sheep in the State. In addition, timothy hay is an important crop in the County. Timothy hay is grown commercially on an estimated 25,000 to 35,000 acres in the County and generates approximately \$35 million annually to local growers. An estimated 90 percent of the hay is exported to Japan and other Pacific Rim countries, for use as cattle and racehorse feed. Fruit orchards provide another healthy cash crop, as technology develops hardy and flavorful new varieties of apples and pears. Export opportunities for these crops continue to expand.

Tourism

Tourism is an important sector of the local economy. The Ellensburg Rodeo and the County Fair attract over 30,000 visitors to the area each Labor Day weekend. Local recreation opportunities include cross country skiing, snowmobiling, hiking, camping, fishing, river rafting, and hunting. The Ginkgo Petrified Forest and Wanapum State parks are both located in the County. In addition, a large portion of the John Wayne Trail runs through the County. This 213-mile long trail stretches from North Bend to Vantage, is maintained by the State Department of Parks and is open to non-motorized vehicle and foot traffic year round.

The County extends west to Snoqualmie Pass in the Cascade Mountains, which is one of the most popular ski areas in the State. There are three major ski facilities at Snoqualmie Pass which collectively attract more than 500,000 annual ski visitors and employ about 750 people during the ski season. The Washington State Department of Transportation ("WSDOT") is currently constructing phase 1 of the Interstate 90 improvements. This \$45 million, multi-year contract will improve congestion and will be a benefit to the tourism of the County upon completion and provides for heavy construction sales tax to the County. The County has recently partnered with WSDOT and others to submit for federal dollars to design phase 2A of the I-90 project in the area of Exit 62 in the amount of \$14 million.

Suncadia Resort, a large destination resort has been developed in the County near the City of Roslyn. The development incorporates several thousand acres and includes lodges, golf courses, recreation centers, condominiums, clustered recreational homes and single-family recreational homes. Development has slowed due to the lending crisis but activity has continued. The most significant of that was the construction of Swiftwater Cellars, a 20,000 square foot winery and distillery. The total valuation of the project is \$1.4 million dollars. This resort has resulted in significant growth in the western part of the County.

A local developer has approval to build a 90 acre water park and hotel in the City of Ellensburg, which is expected to open in spring 2011. The project is considered to be a destination water park attracting visitors locally and from the west side of the State. When construction is complete it is estimated the park will employ 750 to 800 workers.

Washington State Horse Park, a premier equestrian facility is under construction, with completion scheduled for late summer in the County near the City of Cle Elum. The horse park will serve the recreational, competitive and educational needs of horse enthusiasts. The 112 acre venue will accommodate large horse events and cater to smaller, less formal activities.

KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2009 Assessment for 2010 Tax			1999 Assessment for 2000 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 6,411,783,255	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 2,175,470,313	RANK
Suncadia LLC	Destination Resort	234,315,440	3.654%	1	-	-	-
Puget Sound Energy/Electric	Electrical Utility	158,687,945	2.475%	2	30,087,749	1.383%	1
Roslyn Lodge LLC	Destination Resort	76,746,520	1.197%	3	-	-	-
BNSF Railroad Co	Railroad	26,156,816	0.408%	4	13,061,367	0.600%	3
Washington Federal Savings	Bank	23,124,650	0.361%	5	-	-	-
Tumble Creek Golf	Destination Resort	21,728,650	0.339%	6	-	-	-
Ellensburg Telephone Co Inc	Telephone Company	19,477,461	0.304%	7	23,440,959	1.078%	2
Campus Crest at Ellensburg LLC	Multi-residential Housing	18,232,340	0.284%	8	-	-	-
CNL Income Snoqualmie	Ski Resort	16,546,270	0.258%	9	-	-	-
East AHM Development LLC	Destination Resort	16,255,040	0.254%	10	-	-	-
Auvil Fruit Co Inc	Orchard	-	-	-	11,511,120	0.529%	4
Twin City Foods	Food Processing	-	-	-	8,847,770	0.407%	5
Safeway Stores, Inc 432	Retail Food	-	-	-	6,932,520	0.319%	6
Fairway Investments	Multi-Residential Housing	-	-	-	5,616,280	0.258%	7
Plum Creek Timber	Wood Processing	-	-	-	5,435,300	0.250%	8
AT&T Communications	Communications	-	-	-	4,999,183	0.230%	9
Ski Acres	Recreational	-	-	-	4,904,800	0.225%	10
TOTAL		<u>\$ 611,271,132</u>	<u>9.53%</u>		<u>\$ 86,948,965</u>	<u>5.28%</u>	

Source: Kittitas County Assessor TerraScan Report dated 1-20-2010
Assessed Value Includes Utilities

172

**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%
WA 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>
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
2010	40,500	n/a	n/a	33.4	n/a	8.5

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	3.3490	1.5221	1.8640	2.4614	2.8701	1.0384	0.1730	0.0948	0.6528	0.0000	14.0256
1998	3.3118	1.5334	1.8775	2.4957	2.6381	1.0949	0.4764	0.0954	0.0000	0.0000	14.0256
1999	3.2376	1.4775	1.8452	2.4206	2.9203	1.1452	0.0474	0.0879	0.5000	0.0000	13.5232
2000	3.2135	1.4368	1.7944	2.4301	2.8893	1.1689	0.0484	0.0837	0.0000	0.0000	14.1087
2001	2.9974	1.3823	1.7032	2.4420	3.3585	1.1385	0.4668	0.0782	0.0000	0.0000	13.5005
2002	2.8847	1.3406	1.6310	2.4556	3.2211	1.0831	0.4623	0.0765	0.0000	0.0000	13.5669
2003	2.9587	1.3140	1.6161	2.5531	3.3378	1.1077	0.4680	0.0771	0.0000	0.0000	13.4325
2004	2.9980	1.2640	1.5447	2.4413	3.2600	1.0801	0.4496	0.0705	0.0000	0.0000	13.1082
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
2009***	2.049845	1.031313	0.850459	1.867457	1.829062	0.996065	0.226651	0.059820	0.000000	0.000000	8.910672

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.

*** \$1,000,000 levy shift from Road County General 2009 for 2010 Tax

175

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	#7 % OF DEL. OUTST TAX TO TAX LEVY
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%
2010	\$ 10,471,611.92	\$ 9,412,149.59	89.88%	\$ 443,660.70	\$ 9,342,374.69	\$ 1,959,567.43	89.22%	18.71%

Source: Kittitas County Treasurer
December 31, 2010

KITITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010
Assessor (Assessment Year)								
Number of Taxable Real Property Parcels	26,922	28,118	29,341	31,518	32,271	32,867	33,290	33,413
Number of New Construction Parcels	2,046	2,512	2,264	2,302	2,575	2,146	1,747	1,179
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	82,672,445
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	295,095,844
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	6,437,116,147
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 (prior to levy shift)	0.09508 (prior to levy shift)
							1.031313 (after levy shift)	1.04942 (after levy shift)
Auditor								
Recording								
Total Documents Recording	18,382	16,305	18,397	17,787	16,863	13,969	12,947	11,482
Total Fees Collected	367,494	332,201	478,676	560,308	650,864	611,505	661,518	674,952
Licensing								
Vehicle Title Transactions	8,894	8,765	8,883	9,071	9,684	8,695	7,850	8,187
Vehicle Non Title Transactions	38,696	39,585	39,360	40,428	41,597	43,815	43,872	44,878
Vessel Title	230	220	202	208	248	188	221	194
Vessel Non Title Transactions	1,076	1,143	1,141	1,194	1,218	1,283	1,276	1,038
Total Fees Collected	3,653,633	3,821,030	3,917,973	4,454,213	4,448,999	4,113,385	4,111,905	4,287,613
Auditor Fees Collected	206,976	210,172	211,219	216,482	231,093	206,701	199,796	194,278
Voter Registration								
New Registrants	n/a	n/a	880	1,511	1,258	3,642	3,639	2,200
Cancelled Registrants	n/a	n/a	368	646	380	485	1,033	2,025
Elections								
Elections Conducted	2	3	3	4	5	4	2	3
Ballots Counted	10,654	30,993	15,387	26,650	22,692	38,962	12,680	35,432
# Registered Voters @ General	17,474	19,817	19,903	18,246	18,341	20,631	19,903	20,195
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	19,257,173
Payroll Checks	9,523,157	9,700,340	10,407,064	11,096,978	12,321,984	13,400,343	13,358,343	13,373,111
Number of Employees	436	440	468	486	508	514	467	446

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

	2003	2004	2005	2006	2007	2008	2009	2010
Office								
Community Development Services								
Plats	14	11	41	48	63	33	8	4
Short Plats	53	59	97	136	168	58	20	15
Building Permits								
Accessory	n/a	n/a	n/a	n/a	n/a	29	143	130
Alteration/Addition	n/a	n/a	70	76	71	98	76	105
Renewal	n/a	n/a	n/a	n/a	77	110	35	55
Revision	n/a	n/a	13	73	111	81	32	46
Fire Sprinkler	n/a	n/a	27	65	97	105	44	n/a
Fire Sprinkler Revision	n/a	n/a	n/a	n/a	n/a	n/a	5	n/a
Foundation	n/a	n/a	n/a	n/a	n/a	49	65	42
Fuel Tank Placement	n/a	n/a	108	84	82	25	54	n/a
Manufactured Home Placement	n/a	n/a	63	43	21	22	20	8
Mechanical	n/a	n/a	n/a	n/a	n/a	118	99	105
New Residence	n/a	n/a	333	396	313	217	117	132
Other Type	n/a	n/a	115	178	140	52	26	44
Reroof	n/a	n/a	3	2	5	10	12	9
WUIC Inspection	n/a	n/a	n/a	n/a	n/a	4	2	n/a
Change of Occupancy	n/a	n/a	n/a	n/a	n/a	8	6	1
Commercial	n/a	n/a	55	165	57	32	17	52
Plumbing	n/a	n/a	n/a	n/a	n/a	10	10	6
Repair	n/a	n/a	5	2	5	8	5	2
Garage	n/a	n/a	141	110	118	60	n/a	n/a
Fire Alarm System	n/a	n/a	2	12	9	4	1	n/a
Outbuilding	n/a	n/a	128	157	123	87	n/a	n/a
Demolition	n/a	n/a	11	17	21	10	15	12
Swimming Pool	n/a	n/a	2	5	4	2	1	4
Multi-Family	n/a	n/a	n/a	42	20	n/a	n/a	n/a
Natural Gas	n/a	n/a	8	6	86	1	n/a	n/a
Sign	n/a	n/a	6	4	3	n/a	n/a	n/a
Duplex	n/a	n/a	2	n/a	1	n/a	n/a	n/a
Public	n/a	n/a	3	n/a	5	n/a	n/a	n/a
Relocation	n/a	n/a	1	n/a	n/a	n/a	n/a	n/a
Fence	n/a	n/a	n/a	n/a	2	n/a	n/a	n/a
Commercial Alteration	n/a	n/a	n/a	n/a	n/a	6	n/a	11
Commercial Tenant Improvement	n/a	n/a	n/a	n/a	n/a	2	n/a	n/a
Outbuilding Alteration	n/a	n/a	n/a	n/a	n/a	11	2	n/a
Master Building Plan	n/a	n/a	n/a	n/a	n/a	n/a	2	n/a

178

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

	2003	2004	2005	2006	2007	2008	2009	2010
Office								
Clerk								
Cases Filed								
Criminal	414	359	386	367	347	339	345	293
Civil	819	781	811	753	785	871	955	920
Domestic	175	229	199	182	212	189	201	198
Probate	72	97	87	86	88	109	94	82
Pat/Adop	51	39	41	42	32	33	29	38
Mental	11	10	5	8	10	14	8	17
Dep/At Risk	64	81	72	130	108	105	54	58
Juvenile Offenders	139	132	124	138	126	142	115	120
Pleadings Filed								
Criminal	13,715	17,038	19,227	23,982	24,998	27,525	29,248	27,222
Civil	2,651	1,883	5,375	10,260	11,323	14,078	15,696	12,393
Domestic	1,096	2,431	3,644	7,331	8,687	8,425	8,712	8,435
Probate	468	946	992	1,563	1,726	2,094	1,883	2,212
Pat/Adop	480	764	806	1,237	1,161	1,318	1,087	1,396
Mental	56	53	26	33	72	80	35	83
Dep/At Risk	340	901	1,994	2,963	3,869	4,222	3,628	3,882
Juvenile Offenders	2,138	1,926	2,845	4,375	6,258	6,533	7,576	6,714
County Commissioners								
Resolutions	163	136	174	194	167	183	165	139
Ordinances	21	45	40	63	38	24	25	14
Information Services								
Service Request Processed	1,303	1,556	2,412	2,774	3,034	3,113	2,865	2,796
WSU Extension								
4-H Members	318	328	326	339	348	409	411	unavailable
Extension Volunteers	111	119	122	142	142	134	142	unavailable
Volunteer Hours	18,219	20,036	20,400	23,563	23,719	21,680	23,475	unavailable
Master Gardener Plant Clinic Clients	540	473	640	361	770	460	612	unavailable
Agricultural Public Contacts	128	7,710	8,892	12,018	5,570	8,436	5,996	unavailable

779

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

	2003	2004	2005	2006	2007	2008	2009	2010
Office								
Juvenile Court Services								
CJAA Programs								
Risk Assessments	53	77	66	73	80	99	47	unavailable
Aggression Replacement Training	20	20	16	15	16	18	16	unavailable
JAIBG/JABG Programs								
UA'S/Positives	194-53	113-70	152-111	38-30	53-42		59-56	unavailable
Work Crews-Youth	36	16	24	24	32	32	37	unavailable
Work Crews-Hours	202	265	303	414	384	355	519	unavailable
Work Crews-Sites	11	11	11	9	18	10	14	unavailable
UA Pre Screens/Positives	not established	113-70	256-134	93-41	105-50		173-59	unavailable
Healthy Choices participants	not established	not established	14	22	8	16	22	unavailable
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	unavailable
Community Service Hours-DIVS	648	644	429	761	745	704	605	unavailable
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	unavailable
Community Service Hours-Ct.	2,131	2,836	2,135	2,655	2,084	2,433	2,432	unavailable
Community Service Sites Served	51	57	71	88	69	72	78	unavailable
Diversion Program								
Youth Accountable	118	90	73	114	80	127	94	unavailable
Community Accountability Boards	44	45	35	65	53	54	53	unavailable
Volunteer Hours	1,672	1,215	945	594	477	486	477	unavailable
Cases Referred for Supervision	144	133	122	137	127	146	115	unavailable
Lower District Court								
Cases filed								
Traffic Infractions		10,404	11,019	9,221	9,650	10,946	9,485	8,595
Non-Traffic Infractions		493	474	512	485	408	428	427
DUI/Physical Control		487	413	395	382	393	333	360
Other Criminal Traffic		653	383	282	582	692	750	720
Criminal Non-Traffic		1,354	1,338	1,199	1,207	1,395	1,436	1,150
Domestic Violence		90	77	70	79	80	109	87
Civil		843	805	773	904	933	1,040	1,050
Small Claims		77	85	93	78	73	73	46
Parking		273	258	224	254	204	149	179
Prosecutor								
Felony	383	414	359	387	371	448	345	325
Sex	10	14	13	43	21	25	18	30
Juvenile	324	300	278	216	202	482	241	199
Upper District	757	887	781	703	664	593	1,266	1,272
Lower District	2,623	2,496	2,136	1,876	1,950	1,743	1,286	1,205

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

	2003	2004	2005	2006	2007	2008	2009	2010
Office								
Sheriff								
Total Calls	14,813	11,683	10,637	12,983	14,251	17,653	16,369	15,753
Traffic Stops	3,940	2,370	2,088	4,090	4,776	6,401	4,739	5,130
Civil Papers	2,636	1,794	1,067	676	1,083	2,369	2,428	1,922
Jail Bed Days	36,868	32,631	31,263	35,535	36,986	41,712	43,081	39,706
Warrants	470	344	274	391	423	597	613	441
Treasurer								
Excise Tax Affidavits	2,809	3,296	3,701	3,299	2,753	2,023	1,805	1,964
Upper County District Court								
Tickets Filed (parking, traffic, non-traffic, criminal, non-criminal)	8,556	7,727	7,334	8,688	8,189	7,352	8,843	9,180
Human Resources								
Employees Hired	124	142	167	153	171	149	152	139
Full Time Employees	20	46	59	52	51	40	16	15
Fair								
Adult/Youth Exhibits	8,778	8,328	8,317	7,703	7,976	8,182	8,298	8,186
Attendance	65,743	63,574	64,250	71,514	72,293	67,503	66,609	69,349
Event Center								
Rentals (# of rooms)	117	239	202	214	209	334	230	282
Monthly Hand In Passes (no passes April - Sept.)	97	125	151	221	129	90	137	134
Rodeo Arena and Bloom Pavilion Rentals	514	419	398	399	399	497	426	414
Noxious Weed								
Contract Rate	19	21	21	21	23	25	26.6	25.6
Contracted Hours	3,256	3,256	3,344	3,665	4,200	4,376	4,600	4,810
Total Employees	7	7	6	7	7	7	8	9

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2003	2004	2005	2006	2007	2008	2009	2010
Road Statistical Data								
Pavement Type								
Grade/Drain	18	18	18	18	18	18	18	18
Gravel	53	52	53	50	50	50	50	50
TOTAL MILES GRAVEL ROADS	72	71	71	69	69	68	68	68
BST	442	437	429	440	439	470	470	470
ACP	43	48	62	53	57	26	26	26
PCC	3	3	-	-	-	-	-	-
TOTAL MILES SURFACED ROADS	489	489	491	493	496	496	496	496
TOTAL MILES ALL ROADS	560	560	562	562	565	564	564	564
MILES - CHIP SEALED	68	68	73	67	78	66	45	18
ACCESS PERMITS	734	755	851	962	781	557	176	195
ADDRESS PERMITS	446	384	483	653	392	227	322	53
ACCESS/ADDRESS COMBINED PERMITS								113
Misdemeanant Probation								
Pre Trial Cases	510	732	750	504	466	183	315+	unavailable
Conviction Cases	3,977	3,320	3,325	2,664	2,782	2,340	2737+	unavailable
Warrants Cases	727	830	890	916	916	931	1,031	unavailable
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	unavailable
Public Health								
Birth Certificates Issued	900	910	992	n/a	1,021	1,076	1,137	1,078
Communicable Disease Cases Confirmed	31	14	37	n/a	25	83	89	84
TB Tests	316	319	312	n/a	290	279	254	138
Food Handler Permits Issued	1,426	1,509	1,781	n/a	1,857	1,844	2,308	2,067
Site Evaluations Performed	312	380	378	n/a	461	224	111	135
Solid Waste								
Ellensburg Garbage Tons	21,290	24,136	23,857	24,589	25,101	23,818	22,492	21,650
Cle Elum Garbage Tons	6,055	6,386	7,480	8,176	10,540	8,457	7,368	6,962
Ellensburg CDL Tons	716	511	668	582	768	558	587	836
Cle Elum CDL Tons	242	313	393	174	254	181	221	359
Ryegrass CDL Cubic Yards	9,437	3,552	16,693	12,563	19,592	24,114	8,303	6,202
Ellensburg Yard Waste Tons	1,270	1,394	1,536	1,555	1,694	1,577	1,616	1,505
Cle Elum Yard Waste Tons	144	149	125	140	227	427	314	238
Septage Gallons	861,084	958,129	840,204	974,556	1,118,099	893,801	986,459	784,764

Glossary

KITTITAS COUNTY

2011 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.

Balanced Budget: A budget for which expenditures are equal to income.

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.

KITTITAS COUNTY

2011 BUDGET

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.

KITTITAS COUNTY

2011 BUDGET

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.

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

KITTITAS COUNTY

2011 BUDGET

County.

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.

KITTITAS COUNTY

2011 BUDGET

REET: Real Estate Excise Tax Excise tax imposed on the sale of real property and dedicated to local capital projects identified in RCW 82.46.010(2)(6). Proceeds should be placed in the capital improvement fund. (RCW 82.46.030(2) and RCW 82.45.180(2))

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

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.