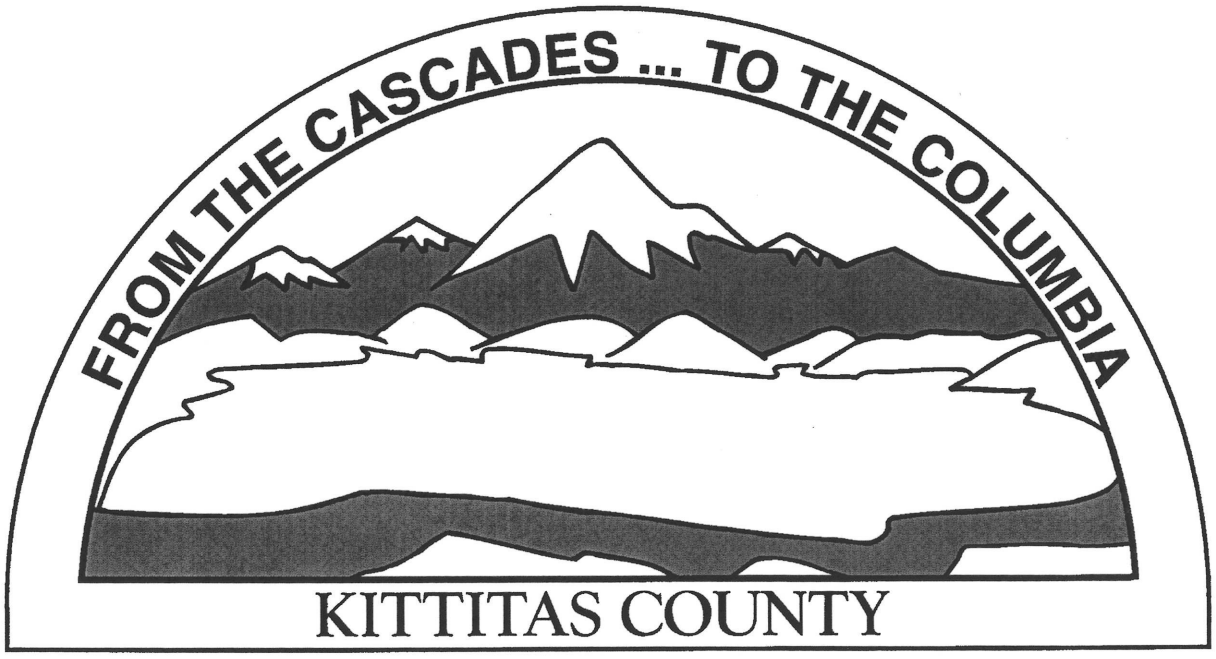
KITTITAS COUNTY,

Washington

2014

ANNUAL BUDGET



2014

KITTITAS COUNTY, WASHINGTON ANNUAL BUDGET

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Kittitas County
2014 Budget

To the Citizens of Kittitas County:

We are pleased to present to you Kittitas County's 2014 Annual Budget adopted December 5th, 2013 in the amount of $85,057,464. The budget is a very complex tool and is vital to the operation of Kittitas County.

The Budget process is a cooperative effort between all departments. Each department is aware of the budget condition, with the county having monthly and quarterly financial updates. Each department has refrained from spending their authorized budgets, allowing the funds to be carried forward into fund balance. Each department has made changes in their departments to save costs; doing things electronically, analyzing services that are not mandated, combining services, and generating more cooperation between departments. Each department is learning to do more with less and more efficiently to spend the taxpayer monies.

Preliminary Budget Process

In July 2013, the Kittitas County Management team held the budget retreat to set and discuss budget priorities for 2014. 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; maintain services at a current level and allow training for staff.

In July, budget staff prepared and sent out to each department/fund, their 2013 preliminary budget package, which includes instructions and budget forms to be completed.

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

> *In preparation, the BOCC has developed key policies and priorities for you to consider when creating your department budget proposals for 2014.*
>
> *The following policies were created for budget discussions and subsequent development of your budget requests:*
>
> 1. *Your beginning 2013 department budget is to be considered your 2014 starting point. Requests for*

increases for any line item must be justified in your budget narrative in order to be considered.

2. *Increases in FTE's require funding specifically designated to cover the respective request, the position will be tied to the revenue.*
3. *Vacancy savings may not be spent elsewhere within a department budget without the Board of County Commissioners approval.*
4. *"Rainy day" funds are not to be used. We will target putting an additional one (1%) percent of your operating budget into the "Rainy day" fund.*

Priorities of Government have also been discussed. Please prepare your budget requests to address these priorities:

1. *Providing appropriate levels of service for essential public services.*
2. *Investing in customer focused service improvements, including streamlining operations and innovative processes that deliver permits and applications.*
3. *Investing in economic development.*
4. *Capital facilities improvements.*
5. *Investing in long term planning improvements and efforts*
6. *Employee compensation and professional development training.*

We look forward to your participation in our annual budget retreat. Thank you for your continued commitment in serving the citizens of Kittitas County.

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 and 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.

Kittitas County
2014 Budget

Included in the 2014 General Fund budget was the "Rainy Day" reserve fund in the amount of $538,419. 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 2014, preliminary budget discussions, it was decided by the Board that they will not reserve the $174,103 for 2012, but would add $75,000 placing the reserve at $663,419.

Fiscal Year	Budget Year to Reserve	Operating Expenses	1%
2003	2005	12,216,594	122,166
2004	2006	12,666,785	126,668
2005	2007	13,649,140	136,491
2006	2008	15,309,421	153,094
2007	2009	15,621,591	-
2008	2010	17,020,867	-
2009	2011	17,469,896	-
2010	2012	16,698,339	-
2011	2013	12,968,221	50,000
2012	2014	17,410,341	75,000
		Total	$663,419

The projections for revenues for sales taxes, investment interest, and building permits are down. The 2014 budget was prepared with the projections being very conservative, with the levels coming in at the 2010 levels.

On December 2nd, 2013, the Commissioners held a public hearing to consider adoption of the 2014 budget. The hearing continued until December 5th, 2013 and the budget was adopted by Resolution Number 2012-143. 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 2012-140; Resolution for levying taxes for the General Fund Tax Levy
- Resolution 2012-141; Resolution for levying taxes for the County Road Fund
- Resolution 2012-142; Resolution for levying taxes for the Flood Control Zone
- Resolution 2012-144; Resolution for levying certification for the General Fund
- Resolution 2012-145; Resolution for levying certification for the County Road Fund
- Resolution 2012-146; Resolution for levy certification county wide Flood Control Zone District

On January 15, 2014, the Board of County Commissioners adopted Resolution 2014-007 amending the levying certification for the General Fund.

Long Term Planning

Each Department has their departmental short term goals, which is currently trying to survive, each trying to maintain the mandated services with current staff.

In the Board of County Commissioners budget instructions they listed their Priorities of Government 2014, requesting each department to complete their budget with these in mind. As mentioned above their priorities are as follows with explanation of the implementation:

- Providing appropriate levels of services for essentials public services - The board has demonstrated that they will listen to departments plans, but are still looking at reducing staff
- Investing in long-term planning improvements - The Board has adopted the Capital Facilities Plan.
- Investing in economic development - With the Board authorizing the increase in the tax for hotel motel funds and creating the lodging tax committee, and the Public Facilities .09 tax for distressed counties, their commitment to economic development is meeting its goal
- Employee compensation and professional development - With the adoption of the new wage administrative policy for the exempt and non union personnel, this shows the Board is striving to meet this priority.

Some departments have adopted long term plans. Those consist of the 2012 Comprehensive Plan and Capital Facilities Plan, Airport Master Plan, 6 year Transportation Plan, Road Standards Plan, Comprehensive Emergency Management Plan, Solid Waste Management Plan, and County Fair Long Term Plan. Some of these plans have financial impacts included in their plans.

Washington Finance Officers Budget Award

Kittitas County was awarded the Washington Finance Officers Association Distinguished Budget Award for 2010, 2011 and 2012. This award is patterned after the Government Finance Officers' Program and is the highest form of recognition in fiscal planning and budgeting within the State of Washington. The budget document is judged on meeting program criteria covering policies, operations, financial planning and communications. In order to earn this award, the budget documents are critiqued by no less than two reviewers who have rated the document as meeting or exceeding a proficiency level. Our budget document has met all the criteria for the award.

Budget Document

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

Budget Overview includes the county government in context, description of the county organization; organization chart, listing of elected officers and appointed officials, the budget process, financial structure and financial policies.

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

General Fund includes the budgets of 35 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 25 special revenue funds.

Debt Service Funds includes a listing for 1 Debt Service funds.

Capital Project Funds includes the budget information of the Capital Project Fund.

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

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

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

Statistical Section includes current statistics relating to Kittitas County.

Appendix includes the Capital Facilities Plan, Public Works 6 year Transportation Plan & Annual Construction Program.

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

WASHINGTON FINANCE OFFICERS ASSOCIATION

PRESENTS THIS

CERTIFICATE OF ACHIEVEMENT IN BUDGET REPORTING

TO

Jerry V. Pettit, County Auditor

KITTITAS COUNTY

This Certificate of Achievement in Budget Reporting is presented by the Washington Finance Officers Association to those individuals who have been most instrumental in their governmental unit achieving an award for Distinguished Budget Presentation for budget year 2012.

Boulder Moore
President

Teresa L Conquest
Budget Award Chairperson

WFOA

Kittitas County
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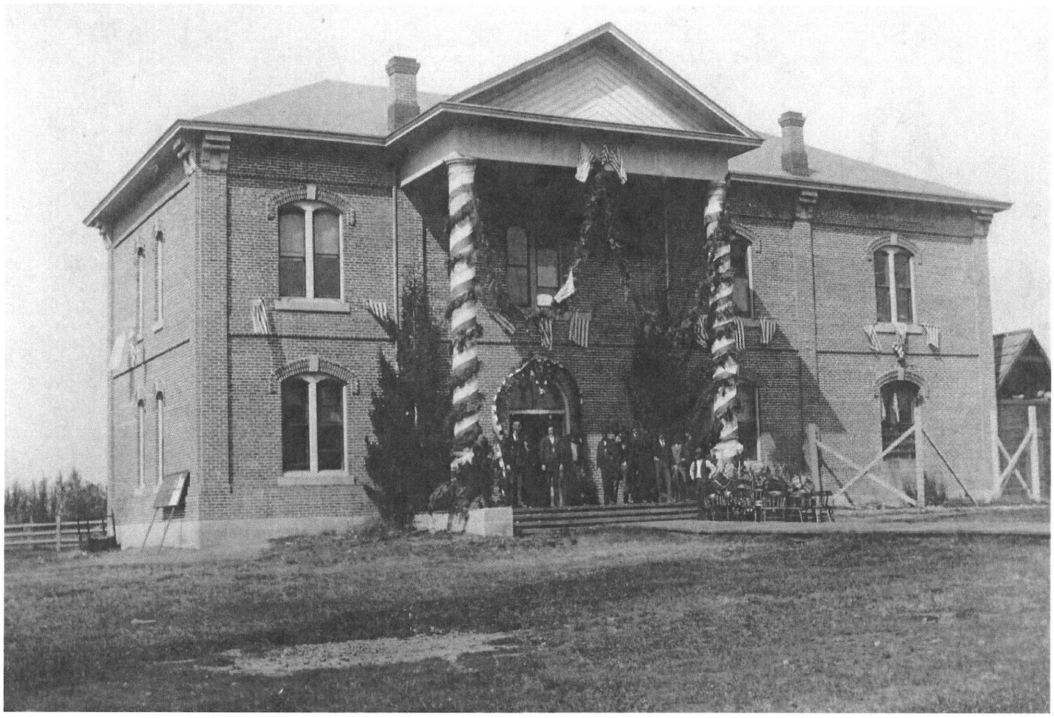


1887 Kittitas County Courthouse

Budget Overview

KITTITAS COUNTY
OVERVIEW

COUNTY GOVERNMENT IN CONTEXT

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

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

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

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 the County's 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; voter registration and conduct's all elections. In addition, the Auditor oversees the County's accounting, 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 law enforcement in the unincorporated area of the County. This includes patrol, criminal investigation, executing civil processes and orders of the courts, emergency management, sex offender registration, courthouse security, search and rescue and marine patrol. 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 a four year term.

DISTRICT COURT JUDGES. District Court has concurrent jurisdiction with the Superior Court for crimes classified as misdemeanors and gross misdemeanors. In addition, the Court hears the following kinds of cases: 1) Mitigation and contested traffic infraction hearings; 2) Civil lawsuits when the amount in controversy is not more 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.

Elected Officials of Kittitas County

		Terms
County Commissioners		
District #1	Mr. Paul Jewell	Jan. 1, 2013 - Dec. 31, 2016
District #2	Mr. Gary Berndt	Jan. 1, 2013 - Dec. 31, 2016
District #3	Mr. Obie O'Brien	Jan. 1, 2011 - Dec. 31, 2014
Assessor	Ms. Marsha Weyand	Jan. 1, 2011 - Dec. 31, 2014
Auditor	Mr. Jerald V. Pettit	Jan. 1, 2011 - Dec. 31, 2014
Clerk	Ms. Joyce Julsrud	Jan. 1, 2011 - Dec. 31, 2014
Prosecuting Attorney	Mr. Greg L. Zempel	Jan. 1, 2011 - Dec. 31, 2014
Sheriff	Mr. Eugene Dana	Jan. 1, 2011 - Dec. 31, 2014
Treasurer	Ms. Deanna Panattoni	Jan. 1, 2011 - Dec. 31, 2014
Superior Court Judge		
Presiding Judge	Ms. Frances Chmelewski	Jan. 1, 2013 - Dec. 31, 2016
	Mr. Scott Sparks	Jan. 1, 2013 - Dec. 31, 2016
District Court Judge		
Lower County	Mr. James Hurson	Jan. 9, 2011 - Jan. 12, 2015
Upper County	Mr. Darrell Ellis	Jan. 1, 2011 - Dec. 31, 2014

APPOINTED OFFICIALS

Director of County Fair	Matthew Anderson
Interim Building Official	Kirk Holmes
Director of Computer Services	James Goeben
Director of Facilities Maintenance	Matthew Anderson
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
Planning Official	Robert "Doc" Hansen
Public Health Administrator	Robin Read
Public Health Officer	Dr. Mark Larson
Weed Administrator	Todd Davis
WSU Extension	Tip Hudson

KITTITAS COUNTY
OVERVIEW

Kittitas County Boards, Committees, and Commissions (Vacancies denoted with *)

Agricultural Land Advisory Committee
Airport Advisory Committee*
Alcohol/Substance Abuse Program Board*
Area Agency on Aging*
Baseball Field Task Force
Civil Service Commission*
County-Wide Fire Protection Plan Committee
Department of Ecology Committee
Disability Board
Board of Equalization*
Fair Board
County Flood Control Zone District
Forest Lands Advisory Committee*
Board of Health
Kittitas County Homelessness & Affordable Housing Committee*
Horticulture Pest & Disease
Housing Authority Board
Integrated Water Resources Management Plan (IWRMP)
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*

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

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

2013 PRELIMINARY BUDGET CALENDAR

1. July 22, 2013	On or before July 22, 2013 the County Auditor shall submit to each county official their 2014 preliminary budget forms.
2. August 26, 2013	Each department shall submit an estimated budget to the County Auditor.
3. September 9, 2013	Kittitas County Fair estimated budgets are due to the County Auditor.
4. September 30, 2013	The County Auditor shall submit the compiled budget to the Board of County Commissioners.
5. September 30, 2013 through October 26, 2013	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 31, 2013	The County Commissioners shall return to the Auditor the budget for presentation in final form.
7. November 22, 2013	First publication of County Budget Hearing.
8. November 29, 2013	Second publication of County Budget Hearing.
9. December 2, through December 6, 2013	Public Hearing and Adoption of the 2014 County Budget.

KITTITAS COUNTY
FINANCIAL STRUCTURE

FUND ACCOUNTING

Like most governmental entities, Kittitas County organizes its finances on the basis of "funds". A "Fund" is a self-contained, independent financial entity with its own assets and liabilities. Each Fund is reported separately in the County's financial statements. Kittitas County presently has budgeted 33 funds, with adopted budgets, ranging in size from the $27.2 million County Road Budget to the $2,180 Jerry Williams Regional Library Trust 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 24 active Special Revenue Funds.

Debt Service Funds. These are governmental funds, which account for payments on County debt. Kittitas County has 1 active Debts Service Funds.

Capital Project Funds. These are governmental funds that account for the acquisition or construction of major capital assets. Kittitas County has 2 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 2 Enterprise Funds.

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 adjustments 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 2014.

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 are 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 will terminate within one year from entry and are less than $5,000 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 lower limit in determining whether items fall within the inventoried guidelines. Attractive Assets that cost less than $5,000 are required to be inventoried. Those departments requiring a depreciation schedule will capitalize items with a $5,000 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 to $500 and the capitalized items to a $5,000 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. 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 and the items budgeted at $5,000 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 SMALL PURCHASE ROSTER

Kittitas County Resolution No. **2010-012** is a resolution amending Kittitas County policy and establishing procedures for Small Works and Small Purchase Roster.

- All purchases below $5,000 are not required to follow the advertisement and formal sealed bid process.
- All purchases of material, supplies, equipment and services between $5,000 and $25,000 are required to use a vendor list and secure telephone or written quotations.
- Public Works Projects estimated at a value of $40,000 to $300,000 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 39.04.155.
- A lease of personal property may require competitive bids, depending on the total lease value. For leases valued between $5,000 and $25,000, departments are required to use vendor lists and secure telephone or written quotations.
- A lease valued at less than $5,000 the Board of County Commissioners may waive the bidding requirements.

COMPUTER PURCHASES

Effective May 1, 1994, all personal computer purchases, repairs and replacements must be approved by the Director of Information Technology. The Director of Information Technology 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 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.

KITTITAS COUNTY
FINANCIAL POLICIES

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 the 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 Technology. This rate is billed to each county fund based upon direct salaries and wages. The rate is to be reviewed annually. The rate was reviewed and re-calculated as required by the federal government in December 2012. The Board of County Commissioners adopted **Resolution 2013-027**, *A Resolution adopting a Central Services Simplified Indirect Cost Allocation Plan for Year Ended December 31, 2011.* The adopted rate is 12.00% based on the distribution base of direct salaries and wages.

CASH HANDLING POLICY

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

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.

KITTITAS COUNTY
FINANCIAL POLICIES

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.

FUND BALANCE TYPES FOR GOVERNMENTAL FUND TYPES AND REPORTING PRACTICE

Non-spendable Fund Balance:

Non-spendable Fund Balance is the portion of fund balance including amounts that cannot be spent and are, therefore, not included in the current year appropriation. There are two components to this fund balance category: 1) not in spendable form and 2) legally or contractually required to be maintained intact.

Petty Cash, Revolving Funds and Till Accounts: The portion of fund balance that represents the asset amount of petty cash, held by a given fund as authorized by the Board of County Commissioners.

Inventories: The portion of fund balance that represents the asset amount of supply inventories, held by a given fund.

Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures, held by a given fund.

Notes Receivable: The portion of fund balance that represents the asset amount of notes receivable, held by a given fund as authorized by the Board of County Commissioners.

Advances to Other Funds: The portion of fund balance that represents the asset amount of cash advanced to other funds, held by a given fund, as authorized by the Board of County Commissioners.

Loans Receivable: The portion of fund balance that represents the asset amount of loans receivable, held by a given fund, as authorized by the Board of County Commissioners.

Restricted Fund Balance:

Restricted Fund Balance reports on resources that have spending constraints that are either 1) externally imposed by creditors, grantors, contributors or laws and regulation of other governments or 2) imposed by law through constitutional provisions or enabling legislation. The amounts represented by this fund balance category have very stringent conditions imposed by external parties or by law.

Debt Redemption: The portion of fund balance derived from those funds within a given fund that has been set aside for debt redemption.

Bond Reserve: The portion of fund balance derived from those funds that are set aside from debt proceeds and maintained as a security for holders of the debt.

Fund Balance Restricted: The portion of fund balance that is in any governmental fund that is restricted under the "Restricted Fund Balance" definition as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Committed Fund Balance:

Committed Fund Balance represents amounts that have internally imposed restrictions mandated by formal action by the government's highest level of decision- making authority, Board of County Commissioners. The committed amounts cannot be redeployed for other purposes unless the same type of formal action is taken by the Board of County Commissioners to reverse or modify the previously imposed restriction.

Capital Projects: The portion of fund balance that has been appropriated for specified capital projects and remains unspent.

OPEB Expenditures: The portion of fund balance that is set aside each year during budget adoption to be used in future years to meet the County's OPEB obligations.

Fund Balance – Committed: The portion of fund balance that is in any governmental fund that is committed under the "Committed Fund Balance" as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Assigned Fund Balance:

Assigned Fund Balance reports the amounts that are constrained by the governments' intent that they will be used for specific purposes. Decision-making with regard to these amounts may be made by a committee or other governmental official.

GASB 31 Adjustment: Used to account for that portion of fund balance that is the result of unrealized investment gains that have been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

Encumbrances: Used to account for that portion of fund balance that is being used to fund appropriations being carried over from the prior year into the current fiscal year.

Rainy Day Fund: Used to account for the rainy day fund established by the management team in accordance with the current policy.

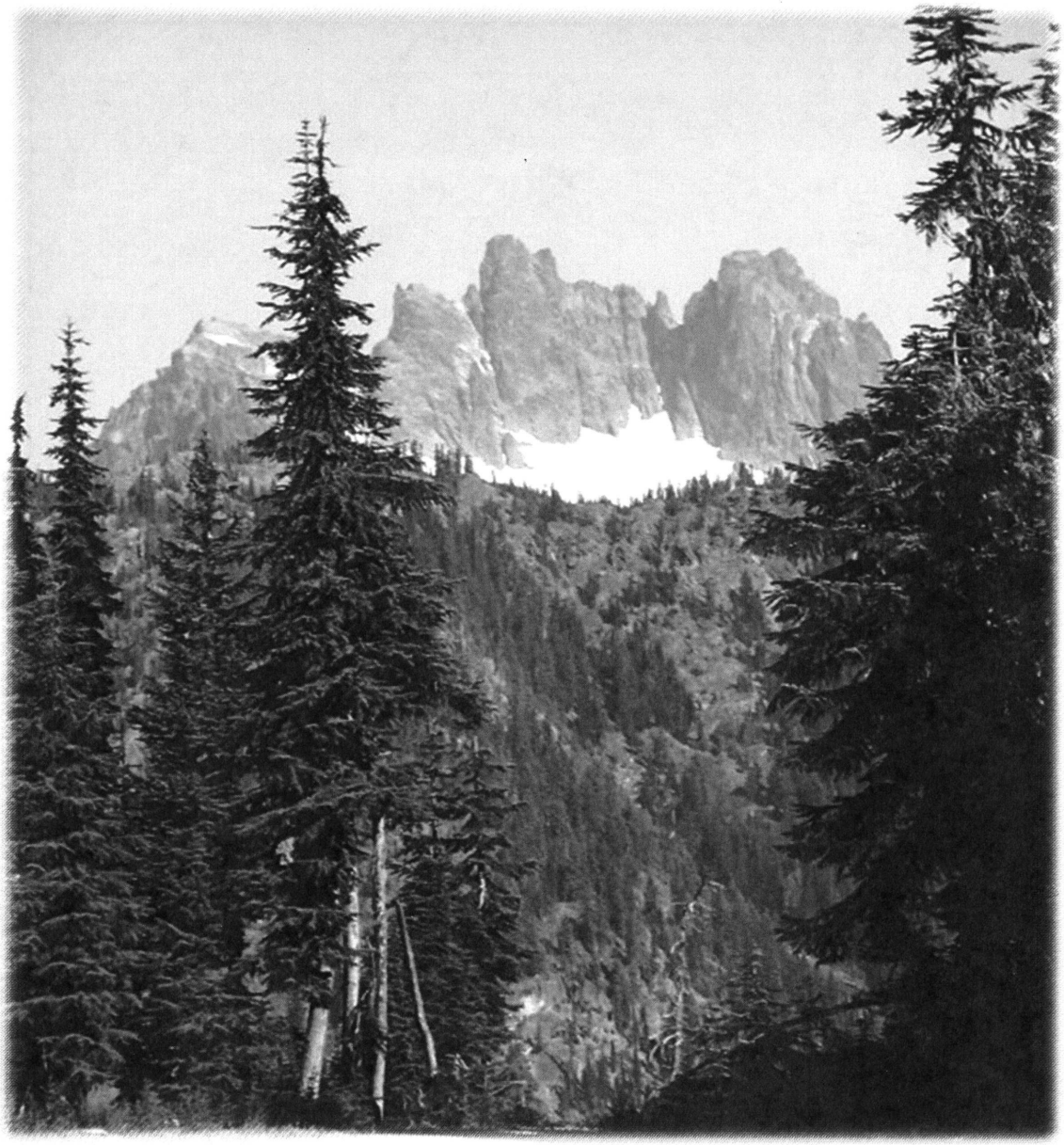
Fund Balance – Assigned: The portion of fund balance that is in any governmental fund that is committed under the "Assigned Fund Balance" as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

Unassigned Fund Balance (General Fund Only):

Unassigned Fund Balance is the residual fund balance for the General Fund. While the unassigned is intended to report exclusively by the General Fund, there is an exception that if any other fund type has a negative fund balance due to expenditures incurred exceeding the amount other fund balances types, then the funds would be reported as a negative unassigned fund balance.

Prior Year Available Fund Balance: The portion of fund balance that is brought forward from the prior fiscal year and is available for appropriation to fund current fiscal year activities.

Fund Balance: Any portion of fund balance that does not fall under any of the fund balance definitions presented above.



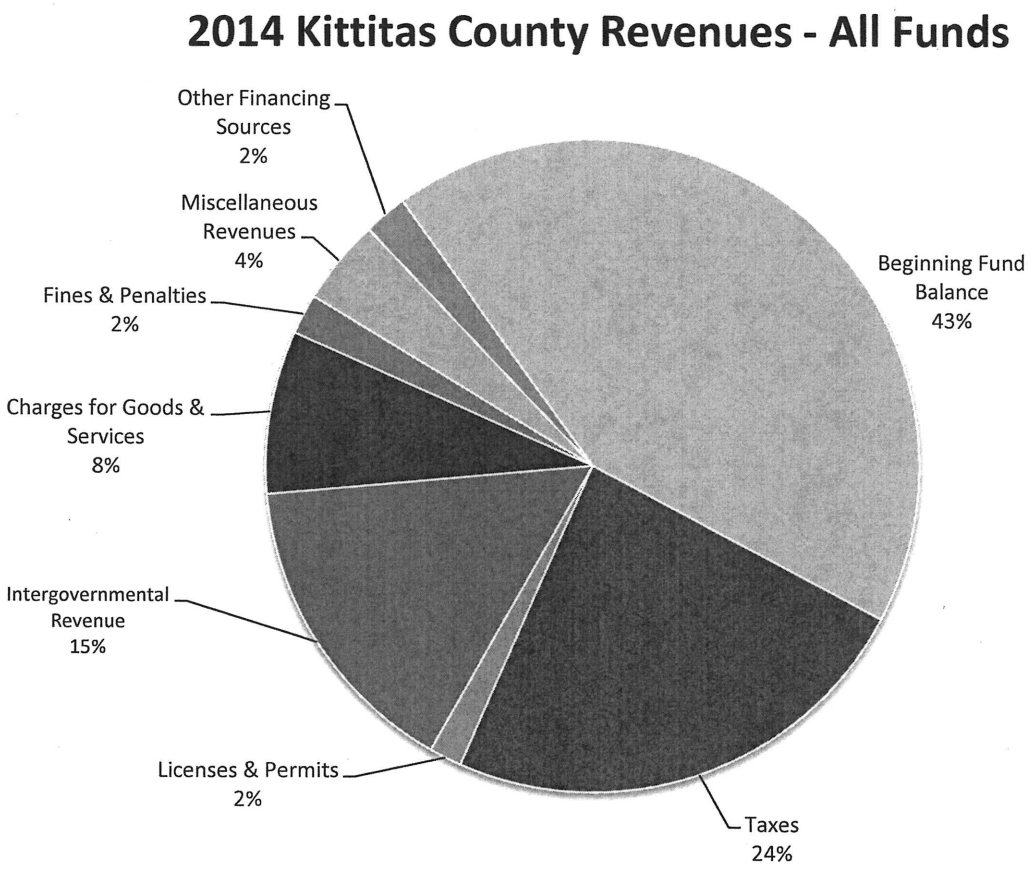
Cooper Lake Area

Budget Summary

KITTITAS COUNTY
BUDGET SUMMARY

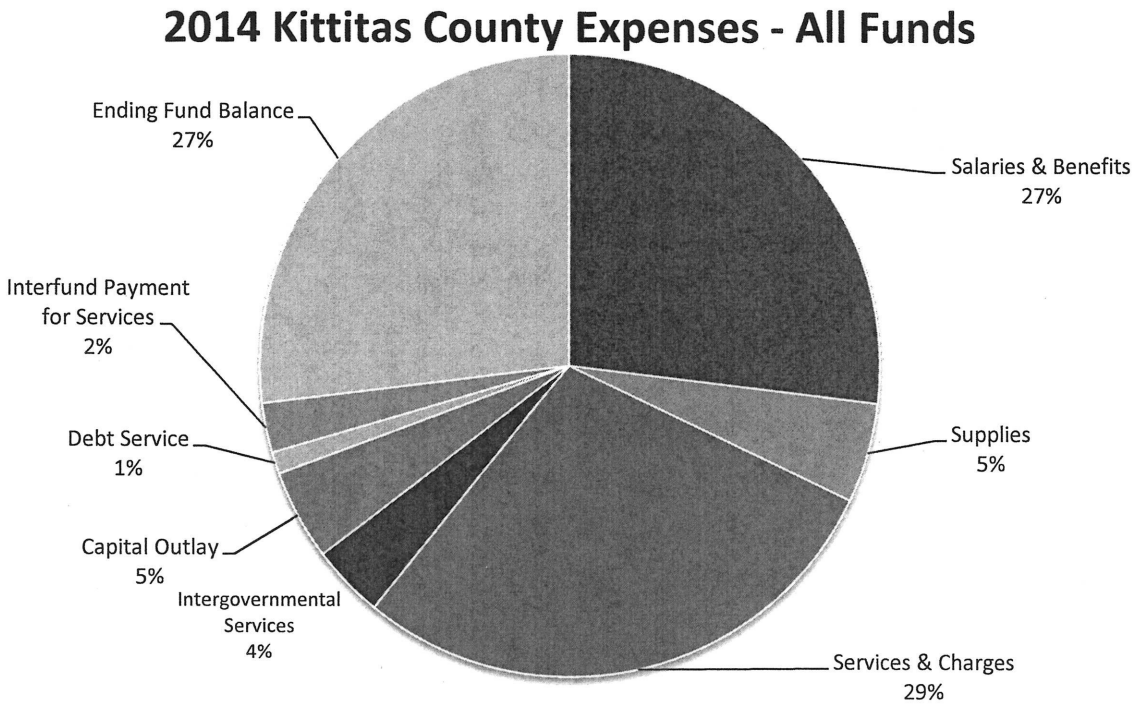
SUMMARY

The total county budget is $85,057,464. The biggest revenue source is taxes at 24% of the total county budget $20,300,356. 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 $13,078,210. The Intergovernmental Revenues are funds that we receive from other governments for grants, charges for services and payment in Lieu of Taxes.

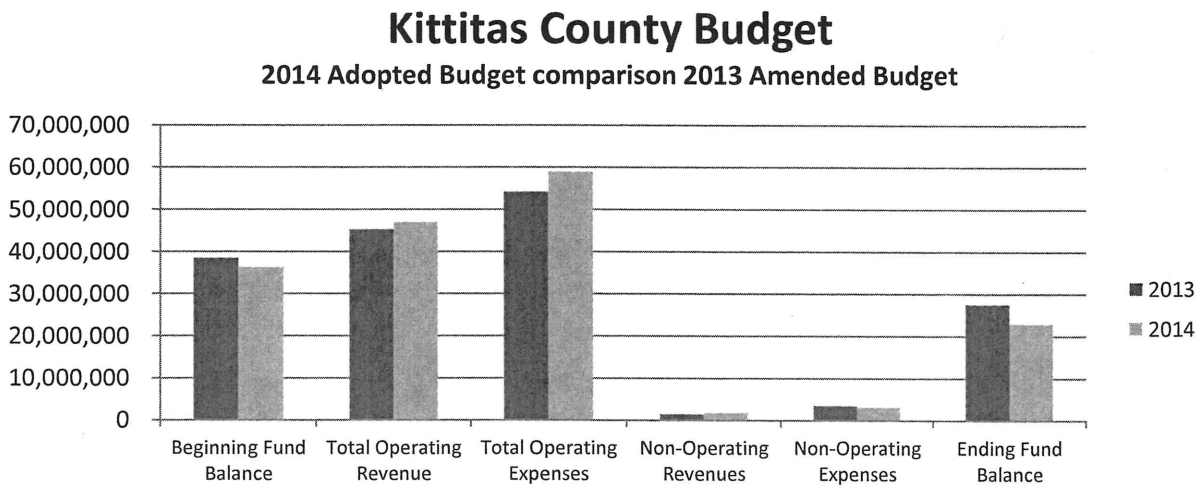


The total County expense budget consists of 27% of Personnel Services which is salary and benefits for the entire county. This amount is $22,883,908. The Services & Charges is 29% or $24,487,060.

KITTITAS COUNTY
BUDGET SUMMARY



The following graph shows the entire county budget comparing 2013 amended budget and 2014 adopted budget for each category. Operating revenue projections have increased slightly; operating expenses have increase by 8%. There is a decrease in beginning fund balance and ending fund balances, as our construction projects are coming to a close.



KITTITAS COUNTY
BUDGET SUMMARY

The following schedule shows the total County Budget by fund type and listed by revenue and expense category.

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Trust Fund	TOTAL
Beginning Fund Balance	5,864,711	20,975,217	-	1,000,000	8,468,104	2,175	36,310,207
Plus Operating Revenue							
Taxes	10,858,130	9,172,226	-	270,000	-	-	20,300,356
Licenses and Permits	112,800	412,767	-	-	848,300	-	1,373,867
Intergovernmental	3,069,573	9,823,602	-	-	185,035	-	13,078,210
Charges and Fees	1,879,527	1,293,875	-	-	3,688,169	-	6,861,571
Fines & Penalties	1,674,300	11,000	-	-	12,000	-	1,697,300
Miscellaneous	1,474,102	379,825	500	100	1,751,810	5	3,606,342
Total Operating Revenue	19,068,432	21,093,295	500	270,100	6,485,314	5	46,917,646
Less Operating Expenses							
Personnel Service	13,708,561	7,397,592	-	-	1,777,755	-	22,883,908
Supplies	777,692	2,711,294	-	-	910,208	200	4,399,394
Services	4,571,649	16,157,664	-	-	3,757,747	-	24,487,060
Intergovernmental	410,091	2,798,390	-	-	20,500	-	3,228,981
Capital Outlay	473,250	1,017,698	-	500,000	2,016,900	-	4,007,848
Total Operating Expenses	19,941,243	30,082,638	-	500,000	8,483,110	200	59,007,191
Plus Non-Operating Revenues	153,500	469,179	875,932	-	331,000	-	1,829,611
Less Non-Operating Expenses	427,789	621,119	876,432	510,894	715,558	-	3,151,792
Ending Fund Balance	4,717,611	11,833,934	-	259,206	6,085,750	1,980	22,898,481

NOTE:
Non-Operating Revenues include interfund transfers

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

GENERAL FUND

The General Fund is 29% of the total County Budget. The total budget is $25,086,643.

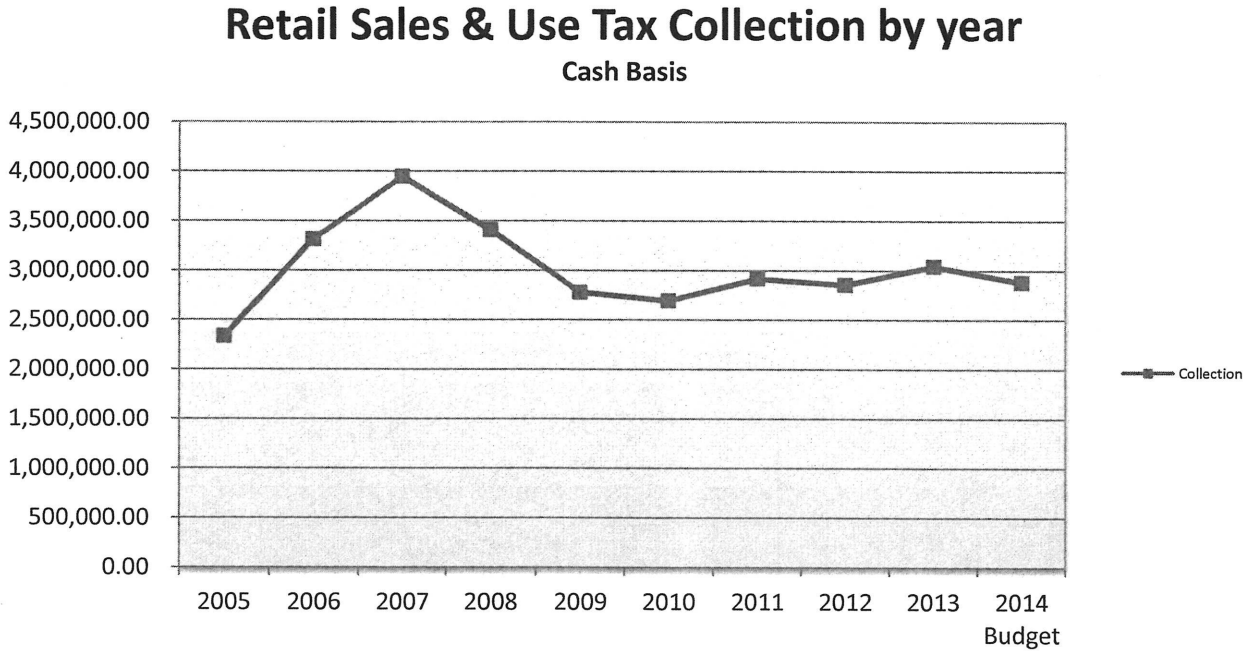
When the preliminary budgets were received from the departments and compiled the General Fund budget was out of balance. Because all the other funds must have a balanced budget the focus remains on the General Fund's budget. The first preliminary round the budget was $2,105,788 out of balance. This figure included $897,694 of increased requests. The preliminary budget showed a percentage change in the expenses by 2.5% and a decrease in the revenues by 6.1%.

	2013 Amended Budget	2014 Preliminary Budget with Supplemental amounts	Percentage change
Expenses	25,490,212	26,138,656	2.5%
Revenues	25,490,212	24,032,868	-6.1%

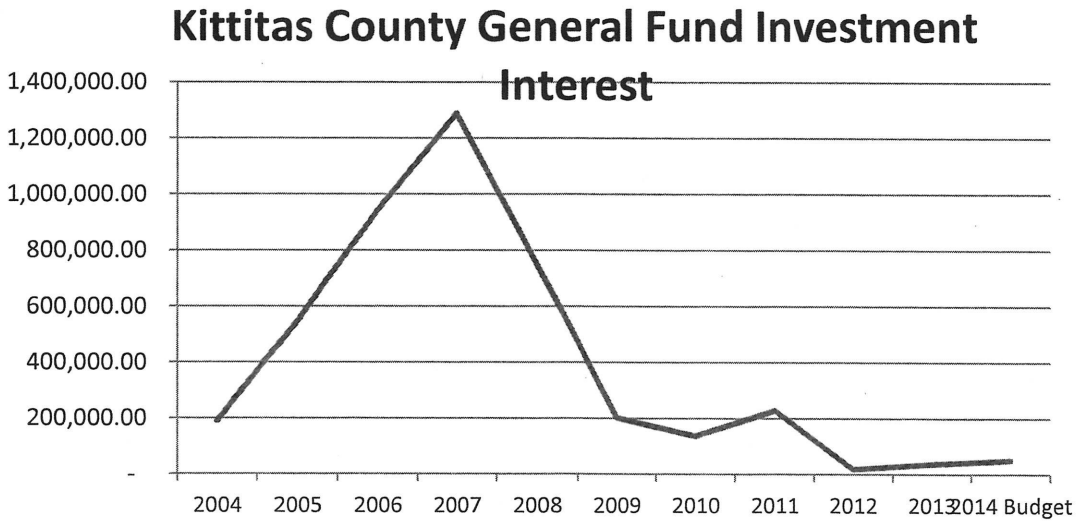
The Board of County Commissioners met individually with the departments or the family groups. In November 2013, the Board of County Commissioners met with all county departments and after much discussion and adjusting expenses and revenues the budget was balanced.

General Fund Revenues

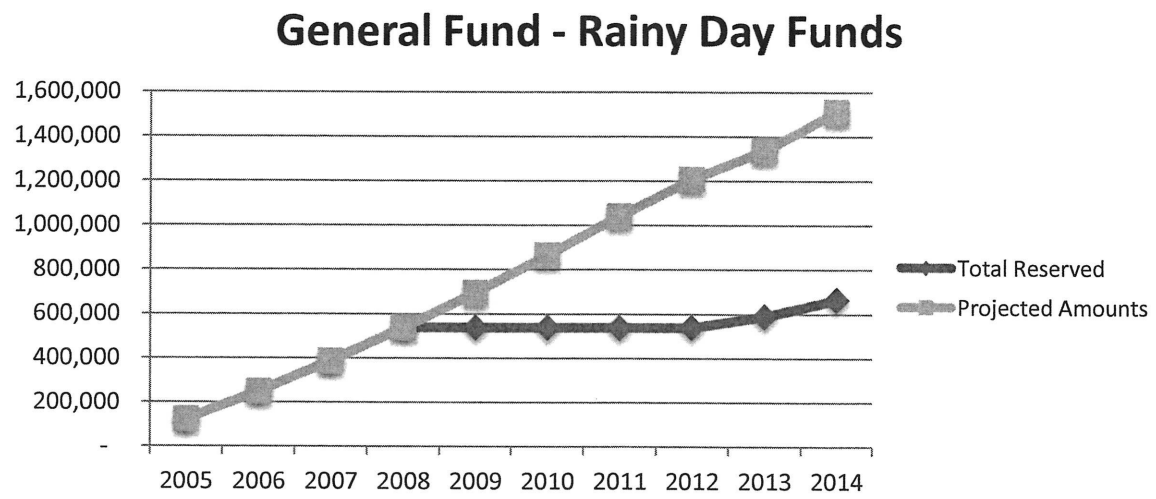
In preparation of the 2014 budget, the sales tax was estimated at $2,880,000; at the 2009 collection level of $2,777,815. The actual revenue for 2013 showed a slight increase.



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



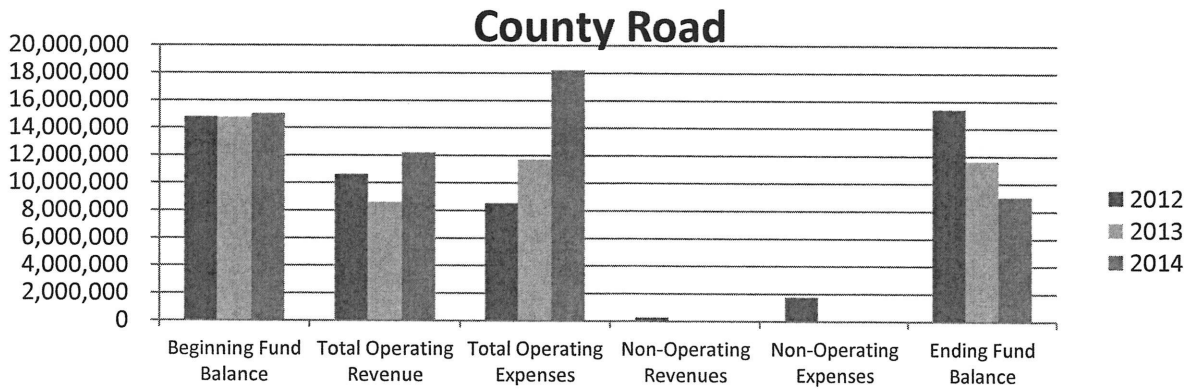
The General "Rainy Day fund" is set aside annually based upon 1% of the previous year's operating expenses. The ending balance as of December 31, 2013 was $588,419. The Board of County Commissioners elected to add $75,000 to this account for 2013.



The estimated beginning fund balance used is $2,565,000. The Board projected an ending fund balance, to carry us into 2014 in the amount of $1,500,000.

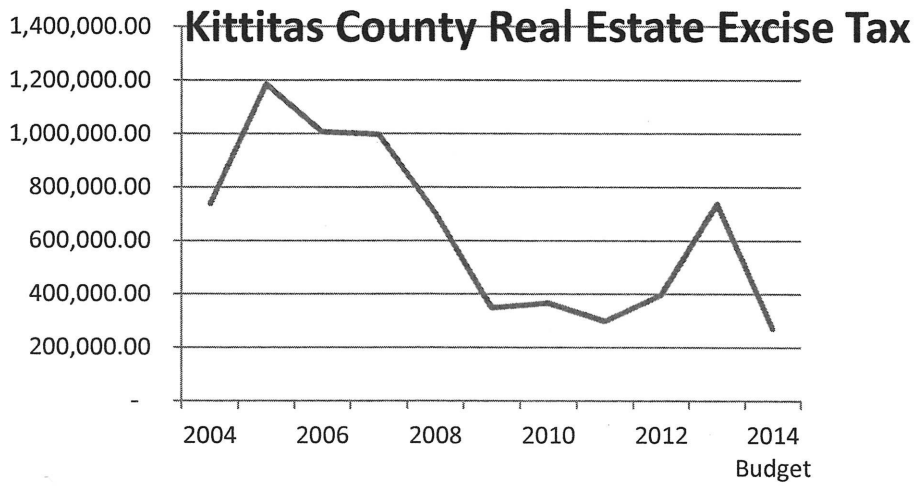
COUNTY ROAD

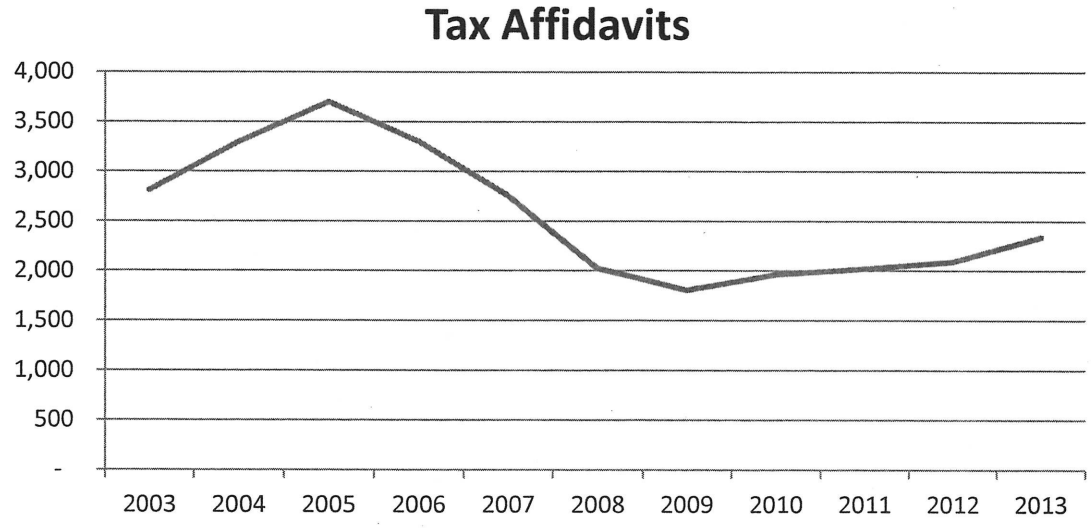
County Road is the only major fund. The County Road Budget is 32% of the total County Budget $27,267,170.



REAL ESTATE EXCISE TAXES (REET)

The Real Estate Excise Tax is collected from the sale of real & personal property. The bond payments for the new jail are anticipated on coming from the REET funds. The rate for local sales is .25% of the sale prices less 1.3% for local handling. The Treasurer Tax Affidavits are collected for any property transaction. The amount of affidavits are up from the previous year, however some of the sale transactions are exempt from the REET fees. We are examining the collections to this fund to be able to maintain the bond funding.





Transportation Projects

KITTITAS COUNTY
BUDGET SUMMARY

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

COUNTY DEBT

The County's limitation of debt for the year ended December 31, 2012, is as follows:

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

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

The total tax property value was $6,670,622,914 and the debt limits for the County as of December 31, 2012 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	$87,038,533
General Purposes – with a vote of the people	$147,255,337

BUDGET ISSUES

Stadium Fund (Hotel/Motel)

Each year the four municipalities in Kittitas County collect and distribute lodging taxes for tourism promotion through an application process. Each jurisdiction distributes funds to tourism-related project and activities through a variety of means and methods. Each entity has a grant application and award process for qualifying local projects and organizations which are not coordinated with each other and differ in the schedules for the application and awards. This separate lodging tax application and awards process may result in organizations applying to multiple agencies for the same project, which can lead to overlapping funding awards for the same project, limiting opportunities for other qualified applicants. Applicants must also fill out multiple applications and negotiate different processes for each municipality at different times of the year, which may create confusion among applications and awarding jurisdictions, and may result in funding uncertainty for an event because an applicant has to apply to multiple jurisdictions for the same project at different times of the year.

It has been proposed and agreed upon that the municipalities intend to streamline, consolidate, coordinate and standardize the process for application, review and award of the lodging tax grant awards by establishing a consolidated lodging tax grant process.

The Consolidate Lodging Tax Grant process will have:

Consolidated Application The Chairperson from each Lodging Tax Advisory Committee (LTAC) or jurisdictional appointees will review existing applications and draft a consolidated application, including instructions for applicants which will include the pre-activity reporting requirements. The final consolidated application will be sent for approval by the legislative bodies for the Municipalities. After approval, applicants for lodging tax grants will be required to submit their applications to the County for distribution of funds.

Coordinated Schedule The schedule for application deadlines, review and awards will be coordinated by the Municipalities.

Coordinated Funding Each participating municipality will decide annually prior to the application acceptance period on its authorized level of funding that will be made available for lodging tax grants. The funds provided by each municipality will have public notices for award consideration, and each municipality providing the funding for the coordinated process shall be guaranteed grant awards for applications that will directly impact that jurisdiction in an amount equal to or greater than the funding level which had been committed (subject to qualifying applications).

Streamlined Application Review and Award Process Lodging tax grant applications will be processed as follows:

1. Categorize applications
    a. New Projects/Events
    b. Ongoing Project/Event Support
    c. Review, Ranking and Recommendations by LTAC – the County will compile and distribute all applications to various funding jurisdictions
2. LTAC Work Group Review – three members from the LTAC of each participating municipality, the County will act as the chair of the group
3. Legislative Decision
4. Notification

Contracts for Grant Recipients All Grantees will be required to enter into a single grant contract which clearly communicate the responsibility and expectations of the grantee as well as the amount and authorized use of the funding as approved by each legislative body.

Streamlined Reimbursement Process Grant reimbursement requests from awardees will be send to the County for review and consistency of the grant authorization and contract prior to issuing a reimbursement. Each participating entity's share will then be billed by the County to the specific municipality according to each municipality requirements. The municipality will then send payment to the County to

replenish the fund. The County will perform this service at no administrative cost to the other participants.

Post-Activity Reports Each grant recipient will comply with the post-activity reporting requirements of RCW 67.28.1816(2)(c) and provide copies of the report to all Municipalities. The County will prepare and submit all required post-activity reports to the Joint Legislative Audit Review Committee, which will conform to the reporting requirements of RCW 67.28.

The Cities of Ellensburg, Cle Elum and Roslyn signed interlocal agreements with the County for 2014 for the agreement of the above process. The current County Budget for Stadium Fund (Hotel-Motel) is $766,922 and will have to be amended to include the funds from the Municipalities.

Community Development Services

In the fall of 2011 the County was notified by the Washington State Auditor's office of a potential concern regarding the use and accounting of building and land use permit fees. According to RCW 82.02.020[1], fees collected from building and land use permits may only be used to cover the cost of "processing applications, inspecting and reviewing plans, or preparing detailed (environmental) statements". Counties should also be able to show evidence that the fees collected from the permits are only used for allowable activities. This concern was reported in the State's annual audit of the County as an exit item.

Shortly after the report from the State Auditor's office was filed, the County received a public disclosure request from the Central Washington Home Builders Association (CWHBA) requesting information on the fees collected and related expenses between and including the years 2006 to 2010 for the Community Development Services Department. From the data initially included in this report, it appeared that the County may have been collecting fees substantially in excess of expenses. However, it was determined during a study session that the data set was likely incomplete and would need to be further analyzed. Among other things, the initial data did not include any land use permit revenue or related expenses even though such permits are considered in RCW 82.02.020, only those from building permits. Additionally, as the Community Development Services (CDS) Department revenue and expenses are included as part of the County's General Fund, not as separate funds, determining actual complete expenses for the uses expressly allowed by statute, as well as determining whether any excess funds had been spent elsewhere within the County organization or remained available for appropriate use, would be challenging.

[1] RCW 82.02.020: "...Nothing in this section prohibits cities, towns, counties, or other municipal corporations from collecting reasonable fees from an applicant for a permit or other governmental approval to cover the cost to the city, town, county, or other municipal corporation of processing applications, inspecting and reviewing plans, or preparing detailed statements..."

To accomplish this analysis, a work group was formed including Commissioner Paul Jewell, Budget and Finance Manager Judy Pless, Planning Official Doc Hansen, Building Official and former Interim CDS Director Kirk Holmes, and CDS Administrative Assistant Mandy Weed. An analysis of all revenues and expenses for the CDS Department was conducted for the past several years, including 2011.

From the analysis completed by the work group, it appears that CDS should have a fund balance of approximately $625,258 from the collection of building and land use permit fees over the last three years.

New standards are in place to track actual employee time accurately for allocation to functions within the Department, as well as to identify time that cannot be charged against permits and must be covered by County general funds. Additionally,

new methods for determining fees annually based on actual departmental costs are being considered and will need to be implemented by the Board of Commissioners.

Finally, the work group, along with the Kittitas County Auditor, recommends that the Board of Commissioners also consider creating a new Enterprise Fund[2] for the CDS Department. This will continue to assure that all revenues received from building and land use permits are spent appropriately within the CDS Department and not elsewhere in the County's General Fund.

This budget document includes the CDS department as part of the General Fund, as the decision to put the CDS department into an enterprise fund did not occur until January 2013.

[2] Enterprise Funds – may be used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are required for any activity whose principal revenue sources meet any of the following criteria:

- Debt backed solely by a pledge of the net revenues from fees and charges.
- Legal requirement to cover costs. An enterprise fund is required to be used if the cost of providing services for an activity including capital costs (such as depreciation or debt service) must be legally recovered through fees or charges.
- Policy decision to recover cost. It is necessary to use an enterprise fund if the government's policy is to establish activity fees or charges designed to recover the cost including capital costs (such as depreciation or debt service).

BARS Manual, Part 3, Chapter 1, Page 3. Effective date: 1/1/2011

KITTITAS COUNTY
BUDGET SUMMARY

CHART OF ACCOUNTS

The State Auditor prescribes the chart of accounts we must us for accounting and reporting as required by RCW 43.09.200. The prescribed chart of accounts represents an orderly means of classifying transactions. Effective January 1, 2013, several of the account codes changed. As you may see throughout this document, there are some items marked Void in the description, which means this account will no longer be used. Some of the revenue codes changed which may skew some of changes percentages.

BUDGET INFORMATION

All the preliminary budgets with supporting information were available on the County's website for public review. The budgets were listed as "2014 Budget working copies". The final adopted budget is available on the website as well as financial reports. http://www.co.kittitas.wa.us/auditor/accounting.asp

KITTITAS COUNTY
BUDGET SUMMARY

	General Fund	Airport	Community Services	County Road	Flood Control	Public Facilities	EIS Trust
REVENUES							
Taxes							
2012 Actual	11,667,039	-	168,589	4,173,042	-	629,811	-
2013 Amended Budget	11,099,780	-	149,220	4,650,000	412,000	468,000	-
2014 Adopted Budget	10,858,130	-	220,872	5,796,061	424,218	540,000	-
Licenses & Permits							
2012 Actual	932,913	-	-	13,335	3,240	-	-
2013 Amended Budget	848,390	-	-	5,864	5,000	-	-
2014 Adopted Budget	112,800	-	-	15,000	7,000	-	-
Intergovernmental Revenue							
2012 Actual	3,828,779	388,631	892,875	6,263,196	8,479	-	-
2013 Amended Budget	3,640,699	-	1,055,200	3,892,568	317,228	-	-
2014 Adopted Budget	3,069,573	150,000	1,052,200	6,343,307	1,099,957	-	-
Charges for Goods & Services							
2012 Actual	1,957,939	-	-	90,743	-	-	-
2013 Amended Budget	1,983,220	-	-	18,250	-	-	-
2014 Adopted Budget	1,879,527	-	-	43,250	-	-	-
Fines & Penalties							
2012 Actual	1,539,472	-	-	-	-	-	-
2013 Amended Budget	1,752,401	-	-	-	-	-	-
2014 Adopted Budget	1,674,300	-	-	-	-	-	-
Miscellaneous Revenues							
2012 Actual	730,092	162,945	-	93,851	-	3,067	-
2013 Amended Budget	773,195	163,284	-	34,750	-	3,000	-
2014 Adopted Budget	1,474,102	163,750	-	27,000	-	3,000	-
Other Financing Sources							
2012 Actual	1,140,605	-	2,500	273,946	26,574	-	-
2013 Amended Budget	107,200	-	2,500	-	-	-	-
2014 Adopted Budget	153,500	150,000	2,500	-	-	-	-
TOTAL REVENUES							
2012 Actual	21,796,839	551,576	1,063,964	10,908,113	38,293	632,878	-
2013 Amended Budget	20,204,885	163,284	1,206,920	8,601,432	734,228	471,000	-
2014 Adopted Budget	19,221,932	463,750	1,275,572	12,224,618	1,531,175	543,000	-
EXPENDITURES							
Salaries & Benefits							
2012 Actual	12,723,194	78,935	6,499	2,371,765	7,317	23	-
2013 Amended Budget	14,232,521	71,200	12,832	4,103,980	153,280	5,000	-
2014 Adopted Budget	13,708,561	114,550	16,215	3,703,500	195,950	3,000	-
Supplies							
2012 Actual	716,488	2,689	2	1,712,819	2,470	-	-
2013 Amended Budget	829,444	3,650	-	2,018,575	880	-	-
2014 Adopted Budget	777,692	12,250	-	2,459,000	9,750	-	-
Services & Charges							
2012 Actual	4,557,384	483,600	1,213,662	4,407,627	20,144	50,460	-
2013 Amended Budget	5,699,271	77,600	1,224,968	5,494,960	451,636	-	280,000
2014 Adopted Budget	4,571,649	381,700	1,410,657	11,848,513	667,844	-	280,000

KITTITAS COUNTY
BUDGET SUMMARY

	General Fund	Airport	Community Services	County Road	Flood Control	Public Facilities	EIS Trust
Intergovernmental Services							
2012 Actual	1,670,485	8,241	-	33,668	-	653,484	-
2013 Amended Budget	510,247	50	-	51,825	6,750	1,015,600	-
2014 Adopted Budget	410,091	250	-	137,000	10,000	1,718,490	-
Capital Outlay							
2012 Actual	618,939	-	-	-	-	-	-
2013 Amended Budget	759,531	-	-	50,000	-	-	-
2014 Adopted Budget	473,250	-	-	73,500	741,198	-	-
Debt Service							
2012 Actual	754,954	34	-	-	-	-	-
2013 Amended Budget	6,367	-	-	-	-	-	-
2014 Adopted Budget	4,888	-	-	-	-	-	-
Interfund Payment for Services							
2012 Actual	166,892	14,174	1,966	1,769,282	925	14	-
2013 Amended Budget	748,864	-	1,260	-	-	164,400	-
2014 Adopted Budget	422,901	-	1,200	-	-	161,300	-
TOTAL EXPENDITURES							
2012 Actual	21,208,336	587,673	1,222,129	10,295,161	30,856	703,981	-
2013 Amended Budget	22,786,245	152,500	1,239,060	11,719,340	612,546	1,185,000	280,000
2014 Adopted Budget	20,369,032	508,750	1,428,072	18,221,513	1,624,742	1,882,790	280,000
Excess/(Deficit) Revenues over Expenses							
2012 Actual	588,503	(36,097)	(158,165)	612,952	7,437	(71,103)	-
2013 Amended Budget	(2,581,360)	10,784	(32,140)	(3,117,908)	121,682	(714,000)	(280,000)
2014 Adopted Budget	(1,147,100)	(45,000)	(152,500)	(5,996,895)	(93,567)	(1,339,790)	(280,000)
Beginning Fund Balance							
2012 Actual	10,043,954	248,996	557,507	14,801,660	-	1,693,995	-
2013 Amended Budget	6,680,870	155,000	101,700	14,759,500	-	1,456,130	280,000
2014 Adopted Budget	5,864,711	200,000	152,500	15,042,552	315,682	1,765,154	280,000
Ending Fund Balance							
2012 Actual	10,458,619	212,901	399,341	15,414,610	7,439	1,622,890	-
2013 Amended Budget	4,099,510	165,784	69,560	11,641,592	121,682	742,130	-
2014 Adopted Budget	4,717,611	155,000	-	9,045,657	222,115	425,364	-

KITTITAS COUNTY
BUDGET SUMMARY

	Low Income Housing	Recreation	Homelessness Housing Assistance	Trial Court Improvement	Public Health	Construction Performance Bonds	Veterans Assistance
REVENUES							
Taxes							
2012 Actual	-	-	-	-	-	-	76,003
2013 Amended Budget	-	-	-	-	-	-	75,121
2014 Adopted Budget	-	-	-	-	-	-	45,075
Licenses & Permits							
2012 Actual	-	-	-	-	296,184	-	-
2013 Amended Budget	-	-	-	-	282,650	-	-
2014 Adopted Budget	-	-	-	-	390,767	-	-
Intergovernmental Revenue							
2012 Actual	-	7,206	-	40,260	506,359	-	-
2013 Amended Budget	-	7,000	-	42,000	561,096	-	-
2014 Adopted Budget	-	-	-	42,000	471,871	-	-
Charges for Goods & Services							
2012 Actual	51,277	-	236,849	-	155,266	-	-
2013 Amended Budget	45,000	-	204,000	-	147,329	-	-
2014 Adopted Budget	55,000	-	240,000	-	147,657	-	-
Fines & Penalties							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Miscellaneous Revenues							
2012 Actual	367	22	751	123	63,746	84	7
2013 Amended Budget	300	50	600	100	15,364	-	-
2014 Adopted Budget	125	50	600	100	250	-	-
Other Financing Sources							
2012 Actual	-	6,750	-	40,260	82,087	-	-
2013 Amended Budget	-	21,750	-	42,000	363,350	-	-
2014 Adopted Budget	-	6,750	-	42,000	266,929	-	-
TOTAL REVENUES							
2012 Actual	51,644	13,978	237,600	80,643	1,103,642	84	76,010
2013 Amended Budget	45,300	28,800	204,600	84,100	1,369,789	-	75,121
2014 Adopted Budget	55,125	6,800	240,600	84,100	1,277,474	-	45,075
EXPENDITURES							
Salaries & Benefits							
2012 Actual	313	1,525	1,381	-	901,498	-	-
2013 Amended Budget	1,921	4,260	2,359	-	1,222,202	-	-
2014 Adopted Budget	1,921	2,845	475	-	1,140,785	-	-
Supplies							
2012 Actual	-	418	-	2,579	37,985	-	18,548
2013 Amended Budget	-	1,125	-	-	54,695	-	36,350
2014 Adopted Budget	-	575	-	-	38,065	-	31,350
Services & Charges							
2012 Actual	101,408	11,321	141,383	44,996	88,357		54,503
2013 Amended Budget	131,600	17,715	356,850	135,000	120,878		70,975
2014 Adopted Budget	151,600	14,280	439,975	85,446	124,227		63,725

KITTITAS COUNTY
BUDGET SUMMARY

	Low Income Housing	Recreation	Homelessness Housing Assistance	Trial Court Improvement	Public Health	Construction Performance Bonds	Veterans Assistance
Intergovernmental Services							
2012 Actual	-	80	-	-	-	-	-
2013 Amended Budget	-	15,100	-	-	-	-	-
2014 Adopted Budget	-	100	-	-	-	-	-
Capital Outlay							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	35,000	-	-
Debt Service							
2012 Actual	-	-	-	-	5,246	-	-
2013 Amended Budget	-	-	-	-	5,250	-	-
2014 Adopted Budget	-	-	-	-	4,000	-	-
Interfund Payment for Services							
2012 Actual	193	292	675		104,846	-	58
2013 Amended Budget	142	-	162		84,218	-	-
2014 Adopted Budget	-	-	150		110,000	-	-
TOTAL EXPENDITURES							
2012 Actual	101,914	13,636	143,439	47,575	1,137,932	-	73,109
2013 Amended Budget	133,663	38,200	359,371	135,000	1,487,243	-	107,325
2014 Adopted Budget	153,521	17,800	440,600	85,446	1,452,077	-	95,075
Excess/(Deficit) Revenues over Expenses							
2012 Actual	(50,270)	342	94,161	33,068	(34,290)	84	2,901
2013 Amended Budget	(88,363)	(9,400)	(154,771)	(50,900)	(117,454)	-	(32,204)
2014 Adopted Budget	(98,396)	(11,000)	(200,000)	(1,346)	(174,603)	-	(50,000)
Beginning Fund Balance							
2012 Actual	233,101	24,633	539,468	159,390	584,616	771	78,988
2013 Amended Budget	170,000	12,000	450,000	135,000	475,454	-	75,000
2014 Adopted Budget	100,000	11,000	500,000	200,000	174,603	-	50,000
Ending Fund Balance							
2012 Actual	-	24,974	633,628	192,458	-	855	81,890
2013 Amended Budget	81,637	2,600	295,229	84,100	358,000	-	42,796
2014 Adopted Budget	1,604	-	300,000	198,654	-	-	-

KITTITAS COUNTY
BUDGET SUMMARY

	911 Phone System	3/10 Sales Tax	Treasurer ULID	Treasurer M&O	Noxious Weed	Auditor Centennial	Misdeameant Probation
REVENUES							
Taxes							
2012 Actual	361,420	1,188,221		-	4,490	-	-
2013 Amended Budget	425,500	1,170,000	-	-	8,000	-	-
2014 Adopted Budget	426,000	1,215,000	-	-	5,000	-	-
Licenses & Permits							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Intergovernmental Revenue							
2012 Actual	228,795	-	-	-	146,297	48,181	-
2013 Amended Budget	950,000	-	-	-	156,000	-	-
2014 Adopted Budget	400,000	-	-	-	158,000	45,000	-
Charges for Goods & Services							
2012 Actual	-		-	-	8,571	27,339	741,888
2013 Amended Budget	-	-	-	-	11,000	19,000	711,043
2014 Adopted Budget	-	-	-	-	8,000	29,500	717,368
Fines & Penalties							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Miscellaneous Revenues							
2012 Actual	121	967	14	145,876	183,812	491	112
2013 Amended Budget	125	900		-	185,000	300	100
2014 Adopted Budget	150	1,000	-	-	183,000	200	100
Other Financing Sources							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
TOTAL REVENUES							
2012 Actual	590,336	1,189,188	14	145,876	343,170	76,011	742,000
2013 Amended Budget	1,375,625	1,170,900	-	-	360,000	19,300	711,143
2014 Adopted Budget	826,150	1,216,000	-	-	355,000	74,700	717,468
EXPENDITURES							
Salaries & Benefits							
2012 Actual	-	817,314	-	33,340	251,426	-	648,602
2013 Amended Budget	-	1,120,425	-	-	267,500	-	677,969
2014 Adopted Budget	-	1,174,169	-	-	259,750	-	684,939
Supplies							
2012 Actual	-	67,553	-	3,191	34,330	-	5,717
2013 Amended Budget	-	89,055	-	-	31,250	5,000	26,674
2014 Adopted Budget	-	98,475	-	-	30,250	500	29,174
Services & Charges							
2012 Actual	-	43,181	-	65,460	20,837	12,748	16,001
2013 Amended Budget	-	88,078	-	-	34,250	29,150	37,850
2014 Adopted Budget	-	131,800	-	-	37,000	18,400	42,397

KITTITAS COUNTY
BUDGET SUMMARY

	911 Phone System	3/10 Sales Tax	Treasurer ULID	Treasurer M&O	Noxious Weed	Auditor Centennial	Misdeameant Probation
Intergovernmental Services							
2012 Actual	561,515	12,036	-	-	-	-	-
2013 Amended Budget	1,375,625	98,807	-	-	-	-	-
2014 Adopted Budget	826,150	99,000	7,400	-	-	-	-
Capital Outlay							
2012 Actual	-	73,165	-	-	-	-	-
2013 Amended Budget	-	24,549	-	-	13,065	90,000	22,500
2014 Adopted Budget	-	3,000	-	-	5,000	90,000	20,000
Debt Service							
2012 Actual	-	-	43	9,536	-	-	1,154
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Interfund Payment for Services							
2012 Actual	-	67,264	-	2,673	23,596	9,687	60,214
2013 Amended Budget	-	87,957		-	22,000	-	67,150
2014 Adopted Budget	-	105,801		-	23,000	-	61,958
TOTAL EXPENDITURES							
2012 Actual	561,515	1,080,513	43	114,200	330,189	22,435	731,688
2013 Amended Budget	1,375,625	1,508,871	7,400	-	368,065	124,150	832,143
2014 Adopted Budget	826,150	1,612,245	7,400	-	355,000	108,900	838,468
Excess/(Deficit) Revenues over Expenses							
2012 Actual	28,821	108,675	(29)	31,676	12,981	53,576	10,312
2013 Amended Budget	-	(337,971)	(7,400)	-	(8,065)	(104,850)	(121,000)
2014 Adopted Budget	-	(396,245)	(7,400)	-	-	(34,200)	(121,000)
Beginning Fund Balance							
2012 Actual	106,303	1,341,100	7,380	113,535	169,680	272,648	104,202
2013 Amended Budget	-	1,411,538	7,400	-	8,065	300,000	121,000
2014 Adopted Budget	-	1,200,000	7,400	-	-	300,000	121,000
Ending Fund Balance							
2012 Actual	135,125	1,449,775	-	-	-	326,224	-
2013 Amended Budget	-	1,073,567	-	-	-	195,150	-
2014 Adopted Budget	-	803,755	-	-	-	265,800	-

KITTITAS COUNTY
BUDGET SUMMARY

	Prosecutor Victim Witness	Drug Enforcement	Public Defense	Forfeited Drug Proceeds	Domestic Violence	Adult Misdemeanant Presentencing	Stadium
REVENUES							
Taxes							
2012 Actual	-	-	-	-	-	-	571,026
2013 Amended Budget	-	-	-	-	-	-	450,000
2014 Adopted Budget	-	-	-	-	-	-	500,000
Licenses & Permits							-
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Intergovernmental Revenue							
2012 Actual	15,062	-	44,750	-	-	-	-
2013 Amended Budget	10,000	-	45,000	-	-	-	-
2014 Adopted Budget	16,267	-	45,000	-	-	-	-
Charges for Goods & Services							
2012 Actual	53,458	-	-	-	652	24,800	-
2013 Amended Budget	51,000	-	-	-	-	20,500	-
2014 Adopted Budget	53,100	-	-	-	-	-	-
Fines & Penalties							
2012 Actual	-	31,226	-	1,280	151	-	-
2013 Amended Budget	-	18,000	-	1,000	-	-	-
2014 Adopted Budget	-	10,000	-	1,000	-	-	-
Miscellaneous Revenues							
2012 Actual	146	-	172	-	-	-	288
2013 Amended Budget	100	-	100	-	-	-	200
2014 Adopted Budget	100	-	200	-	-	-	200
Other Financing Sources							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
TOTAL REVENUES							
2012 Actual	68,666	31,226	44,922	1,280	803	24,800	571,314
2013 Amended Budget	61,100	18,000	45,100	1,000	-	20,500	450,200
2014 Adopted Budget	69,467	10,000	45,200	1,000	-	-	500,200
EXPENDITURES							
Salaries & Benefits							
2012 Actual	91,967	38,190	-	-	-	-	1,692
2013 Amended Budget	93,797	-	-	-	-	-	1,851
2014 Adopted Budget	97,625	-	-	-	-	-	1,868
Supplies							
2012 Actual	655	-	-	-	-	-	
2013 Amended Budget	2,350	-	-	-	-	-	-
2014 Adopted Budget	1,900	-	-	-	-	-	5
Services & Charges							
2012 Actual	2,786	10,000	24,225	2,173	-	-	205,982
2013 Amended Budget	19,325	10,000	35,000	26,000	-	20,500	850,222
2014 Adopted Budget	12,850	22,000	35,000	25,000	-	-	365,250

KITTITAS COUNTY
BUDGET SUMMARY

	Prosecutor Victim Witness	Drug Enforcement	Public Defense	Forfeited Drug Proceeds	Domestic Violence	Adult Misdemeanant Presentencing	Stadium
Intergovernmental Services							
2012 Actual	-	-	-	841	-	-	263,269
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Capital Outlay							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-		-	-	-
2014 Adopted Budget	-	-	-		-	-	-
Debt Service							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Interfund Payment for Services							
2012 Actual	7,735	3,154	-	-	-	-	156
2013 Amended Budget	6,195	-	-	-	-	40,000	253,209
2014 Adopted Budget	1,696	-	-	-	-	-	152,014
TOTAL EXPENDITURES							
2012 Actual	103,143	51,344	24,225	3,014	-	-	471,099
2013 Amended Budget	121,667	10,000	35,000	26,000	-	60,500	1,105,282
2014 Adopted Budget	114,071	22,000	35,000	25,000	-	-	519,137
Excess/(Deficit) Revenues over Expenses							
2012 Actual	(34,477)	(20,118)	20,697	(1,734)	803	24,800	100,215
2013 Amended Budget	(60,567)	8,000	10,100	(25,000)	-	(40,000)	(655,082)
2014 Adopted Budget	(44,604)	(12,000)	10,200	(24,000)	-	-	(18,937)
Beginning Fund Balance							
2012 Actual	107,805	28,527	131,196	25,837	5,505	12,750	604,295
2013 Amended Budget	70,000	-	150,000	25,000	-	40,000	1,109,107
2014 Adopted Budget	44,604	20,000	150,000	24,000	-	-	266,722
Ending Fund Balance							
2012 Actual	73,328	8,410	151,893	24,103	6,307	37,550	704,510
2013 Amended Budget	9,433	8,000	160,100	-	-	-	454,025
2014 Adopted Budget	-	8,000	160,200	-	-	-	247,785

KITTITAS COUNTY
BUDGET SUMMARY

	Real Estate Excise Tax Tech	2010 GO Bond	County Refund	CRID 96-1	CRID Guaranty Fund	County Capital Improvements	Courthouse Jail Facilities Expansion
REVENUES							
Taxes							
2012 Actual	-	-	-	11,996	-	394,605	-
2013 Amended Budget	-	-	-	-	-	340,000	-
2014 Adopted Budget	-	-	-	-	-	270,000	-
Licenses & Permits							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Intergovernmental Revenue							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Charges for Goods & Services							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Fines & Penalties							
2012 Actual	-	-	-	-	-	-	-
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Miscellaneous Revenues							
2012 Actual	-	-		91,407	249	1,031	62,597
2013 Amended Budget	-	500		-	-	700	-
2014 Adopted Budget	-	500		-	-	100	-
Other Financing Sources							
2012 Actual	-	877,303	-	-	-	-	869,514
2013 Amended Budget	-	882,440	-	-	-	-	-
2014 Adopted Budget	-	875,932	-	-	-	-	-
TOTAL REVENUES							
2012 Actual	-	877,303	-	103,403	249	395,636	932,111
2013 Amended Budget	-	882,940	-	-	-	340,700	1,511,760
2014 Adopted Budget	-	876,432	-	-	-	270,100	-
EXPENDITURES							
Salaries & Benefits							
2012 Actual	-	-	-	-	-	-	21,761
2013 Amended Budget	-	-	-	-	-	-	11,760
2014 Adopted Budget	-	-	-	-	-	-	-
Supplies							
2012 Actual	-	-	-	-	-	-	2,785
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Services & Charges							
2012 Actual	-	-	-	-	-	-	401,763
2013 Amended Budget	-	-	-	-	-	-	1,500,000
2014 Adopted Budget	-	-	-	-	-	-	-

KITTITAS COUNTY
BUDGET SUMMARY

	Real Estate Excise Tax Tech	2010 GO Bond	County Refund	CRID 96-1	CRID Guaranty Fund	County Capital Improvements	Courthouse Jail Facilities Expansion
Intergovernmental Services							
2012 Actual	-	-	-	-	125,000	1,262,949	4,569
2013 Amended Budget	-	-	-	-	-	-	-
2014 Adopted Budget	-	-	-	-	-	-	-
Capital Outlay							
2012 Actual	10,000	-	-	-	-	-	5,387,594
2013 Amended Budget	50,000	-	-	-	-	-	1,050,000
2014 Adopted Budget	50,000	-	-	-	-		500,000
Debt Service							
2012 Actual	-	878,934	-	-	-	-	-
2013 Amended Budget	-	882,940	-		-	-	-
2014 Adopted Budget	-	876,432	-		-	-	-
Interfund Payment for Services							
2012 Actual	-	-	-	-	-		15,084
2013 Amended Budget	-	-	-	-	-	511,900	-
2014 Adopted Budget	-	-	-	-	-	510,894	-
TOTAL EXPENDITURES							
2012 Actual	10,000	878,934	-	-	125,000	1,262,949	5,833,556
2013 Amended Budget	50,000	882,940	-	-	-	511,900	2,561,760
2014 Adopted Budget	50,000	876,432	-	-	-	510,894	500,000
Excess/(Deficit) Revenues over Expenses							
2012 Actual	(10,000)	(1,631)	-	103,403	(124,751)	(867,313)	(4,901,445)
2013 Amended Budget	(50,000)	-	-	-	-	(171,200)	(1,050,000)
2014 Adopted Budget	(50,000)	-	-	-	-	(240,794)	(500,000)
Beginning Fund Balance							
2012 Actual	105,582	132,704	356	187,476	131,813	1,745,941	5,476,197
2013 Amended Budget	50,000	-		-	-	750,000	1,050,000
2014 Adopted Budget	50,000	-		-	-	500,000	500,000
Ending Fund Balance							
2012 Actual	95,582	131,073	356	290,880	7,062	878,629	574,754
2013 Amended Budget	-	-	-	-	-	578,800	-
2014 Adopted Budget	-	-	-	-	-	259,206	-

KITTITAS COUNTY
BUDGET SUMMARY

	Rodeo Grounds Capital Improvements	Solid Waste	Community Development Services	Equipment Rental & Revolving	Unemployment Compensation	Jeremy Williams Library Trust	TOTALS
REVENUES							
Taxes							
2012 Actual	-	-	-	-	-	-	19,246,242
2013 Amended Budget	-	-	-	-	-	-	19,247,621
2014 Adopted Budget	-	-	-	-	-	-	20,300,356
Licenses & Permits							
2012 Actual	-	-	-	-	-	-	1,245,672
2013 Amended Budget	-	-	709,390	-	-	-	1,851,294
2014 Adopted Budget	-	-	848,300	-	-	-	1,373,867
Intergovernmental Revenue							
2012 Actual	-	167,019	-	-	-	-	12,585,889
2013 Amended Budget	-	150,808	250,000	-	-	-	11,077,599
2014 Adopted Budget	-	171,810	13,225	-	-	-	13,078,210
Charges for Goods & Services							
2012 Actual	-	2,833,469	-	438,167	80,552	-	6,700,970
2013 Amended Budget	-	3,184,036	87,252	551,350	70,000	-	7,102,980
2014 Adopted Budget	-	2,949,484	220,085	488,600	30,000	-	6,861,571
Fines & Penalties							
2012 Actual	-	-	-	-	-	-	1,572,129
2013 Amended Budget	-	-	18,000	-	-	-	1,789,401
2014 Adopted Budget	-	-	12,000	-	-	-	1,697,300
Miscellaneous Revenues							
2012 Actual	29	131,715	-	1,437,612	-	104	3,111,798
2013 Amended Budget	25	106,200	25	1,377,385	-	5	2,662,308
2014 Adopted Budget	-	125,500	25	1,626,285	-	5	3,606,342
Other Financing Sources							
2012 Actual	-	-	-	442,366	-	-	3,761,905
2013 Amended Budget	-	-	-	42,500	-	-	1,461,740
2014 Adopted Budget	-	-	-	331,000	-	-	1,828,611
TOTAL REVENUES							
2012 Actual	29	3,132,203		2,318,145	80,552	104	48,224,605
2013 Amended Budget	25	3,441,044	1,064,667	1,971,235	70,000	5	46,704,703
2014 Adopted Budget	-	3,246,794	1,093,635	2,445,885	30,000	5	48,747,257
EXPENDITURES							
Salaries & Benefits							
2012 Actual	-	500,491	-	351,564	-	-	18,848,797
2013 Amended Budget	-	612,549	675,748	360,175	-	-	23,631,329
2014 Adopted Budget	-	614,391	793,639	369,725	-	-	22,883,908
Supplies							
2012 Actual	-	45,253	-	709,576	-	36	3,363,094
2013 Amended Budget	-	73,000	24,850	778,800	-	200	3,975,898
2014 Adopted Budget	-	87,083	51,075	772,050	-	200	4,399,394
Services & Charges							
2012 Actual	-	1,962,439	-	160,125	45,621	-	14,148,186
2013 Amended Budget	-	2,646,307	714,186	538,225	100,000	-	20,710,546
2014 Adopted Budget	-	2,575,894	481,628	600,225	100,000	-	24,487,060

KITTITAS COUNTY
BUDGET SUMMARY

	Rodeo Grounds Capital Improvements	Solid Waste	Community Development Services	Equipment Rental & Revolving	Unemployment Compensation	Jeremy Williams Library Trust	TOTALS
Intergovernmental Services							
2012 Actual	-	55,364	-	10,120	-	-	4,661,621
2013 Amended Budget	-	8,100	-	8,700	-	-	3,090,804
2014 Adopted Budget	-	11,300	-	9,200	-	-	3,228,981
Capital Outlay							
2012 Actual	-	(181)	-	(74,496)	-	-	6,015,021
2013 Amended Budget	-	152,600	-	531,500	-	-	2,743,745
2014 Adopted Budget	-	265,000	65,000	1,686,900	-	-	4,007,848
Debt Service							
2012 Actual	-	18,849	-	30,645	-	-	1,699,395
2013 Amended Budget	-	79,125	5,000	-	-	-	978,682
2014 Adopted Budget	-	78,500	-	-	-	-	963,820
Interfund Payment for Services							
2012 Actual	-	298,334	-	824,872	-	-	3,372,086
2013 Amended Budget	-	351,844	40,000	100,400	-	-	2,479,701
2014 Adopted Budget	-	445,483	94,575	97,000	-	-	2,187,972
TOTAL EXPENDITURES							
2012 Actual	-	2,880,549	-	2,012,406	45,621	36	52,108,200
2013 Amended Budget	-	3,923,525	1,459,784	2,317,800	100,000	200	57,618,105
2014 Adopted Budget	-	4,077,651	1,485,917	3,535,100	100,000	200	62,158,983
Excess/(Deficit) Revenues over Expenses							
2012 Actual	29	251,654	-	305,739	34,931	68	(3,883,595)
2013 Amended Budget	25	(482,481)	(395,117)	(346,565)	(30,000)	(195)	(10,913,402)
2014 Adopted Budget	-	(830,857)	(392,282)	(1,089,215)	(70,000)	(195)	(13,411,726)
Beginning Fund Balance							
2012 Actual	22,903	6,802,242	-	6,005,573	117,591	2,004	52,728,224
2013 Amended Budget	22,925	482,481	395,117	7,612,352	140,000	2,100	38,497,739
2014 Adopted Budget	-	831,607	392,282	7,104,215	140,000	2,175	36,310,207
Ending Fund Balance							
2012 Actual	22,932	-	-	-	-	-	33,968,098
2013 Amended Budget	22,950	-	-	7,265,787	110,000	1,905	27,584,337
2014 Adopted Budget	-	750	-	6,015,000	70,000	1,980	22,898,481

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View of Mt Stuart from Joe Watt Canyon

General Fund

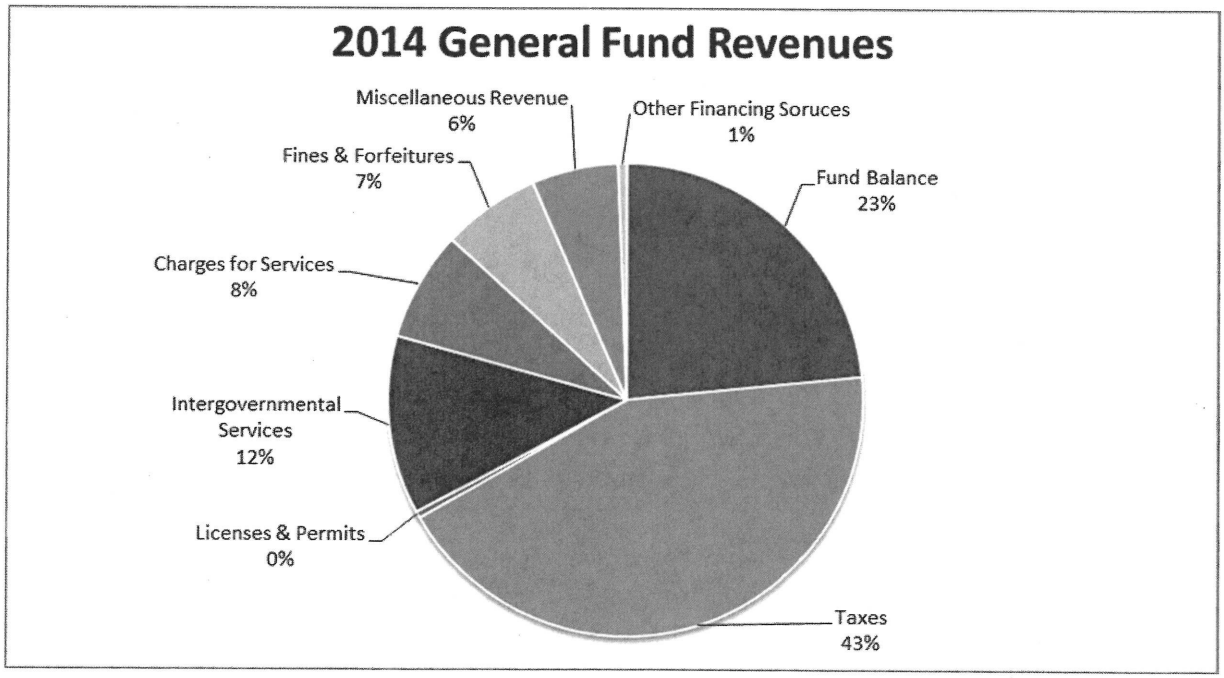
KITTITAS COUNTY
GENERAL FUND

Kittitas County has one General Fund. The 2014 budget of the General Fund is $25,086,643. The 2013 General Fund amended budget was $26,885,755. The General Fund is currently made up of 35 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 2014 revenue budget for the General Fund less fund balance has decreased by approximately 14%. The budget categories show a decrease in most of the revenue categories; Taxes, Licenses & Permits; Intergovernmental Services, Charges for Services and Fines & Forfeitures. There is a big increase in Miscellaneous Revenues and Other Financing Sources. As mentioned earlier, several of these changes are a result of BARS category reclassifications.

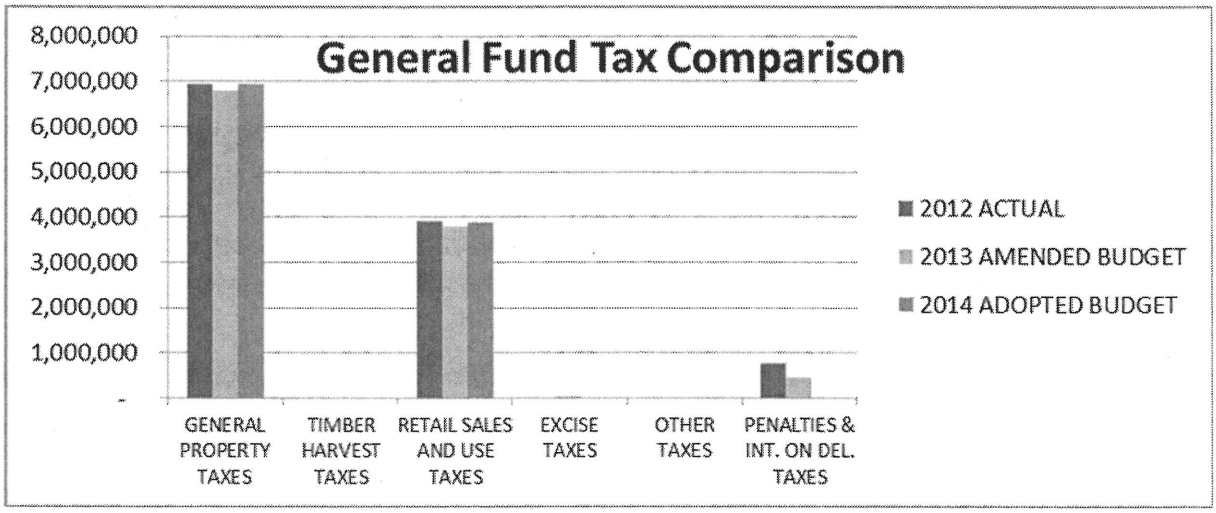
The revenues are detailed in categories as prescribed by the state auditor according to the Budgeting, Accounting, and Reporting (BARS) manual. On page 47 is a listing of the General Fund revenue budget, showing the 2012 actual, 2013 amended budget and the 2014 adopted budget for each category. The revenue types and percentage of each category for the 2014 budget are below.



KITTITAS COUNTY
GENERAL FUND

Taxes, amount to 43% of the funds generated. The total 2014 budget for taxes is $10,858,130 in comparison to the 2013 budget of $11,099,780; 2012 actual of $11,667,039. This group is made up of the following types of taxes:

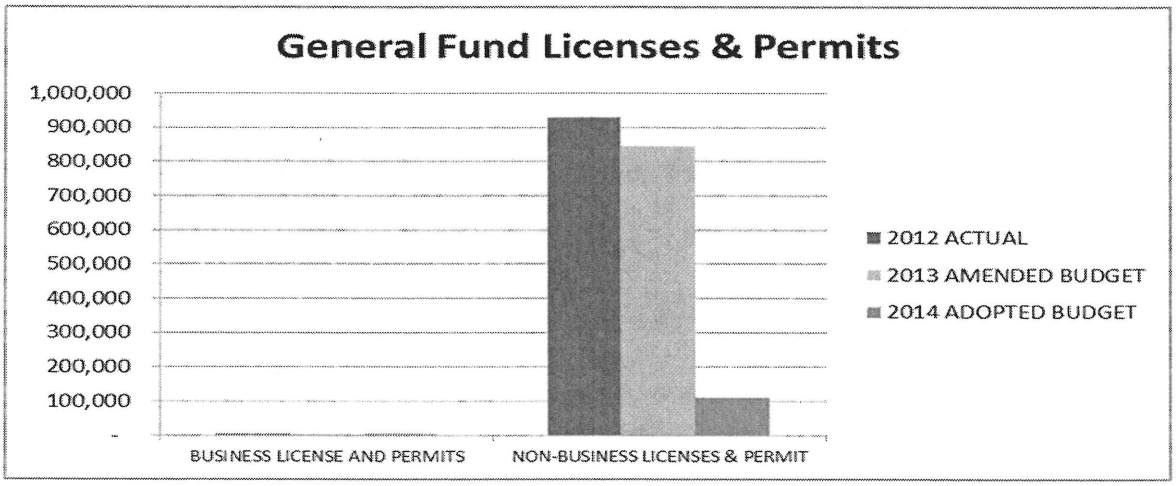
	2012 Actual	2013 Amended Budget	2014 Adopted Budget
GENERAL PROPERTY TAXES	6,950,961	6,800,000	6,950,000
TIMBER HARVEST TAXES	4,677	1,000	-
RETAIL SALES AND USE TAXES	3,919,627	3,792,000	3,889,130
EXCISE TAXES	19,583	36,780	19,000
OTHER TAXES	-	-	-
PENALTIES & INT. ON DEL. TAXES	772,191	470,000	-



Retail Sales and Use tax has appeared to level off and the 2013 budget is increased by 2% or $97,130 based upon the anticipated collections for 2012.

Licenses and Permits, amount to 0.4% of the funds generated and they consist of gun permits and marriage licenses. The amount for the 2014 budget is $112,800 compared to the $848,390 for the 2013 budget and $932,913 for 2012 actual. The Community Development Services was moved from the General fund to its own proprietary fund in 2013. The revenues generated from the sale of building permits and conditional use permits have been removed from the General Fund.

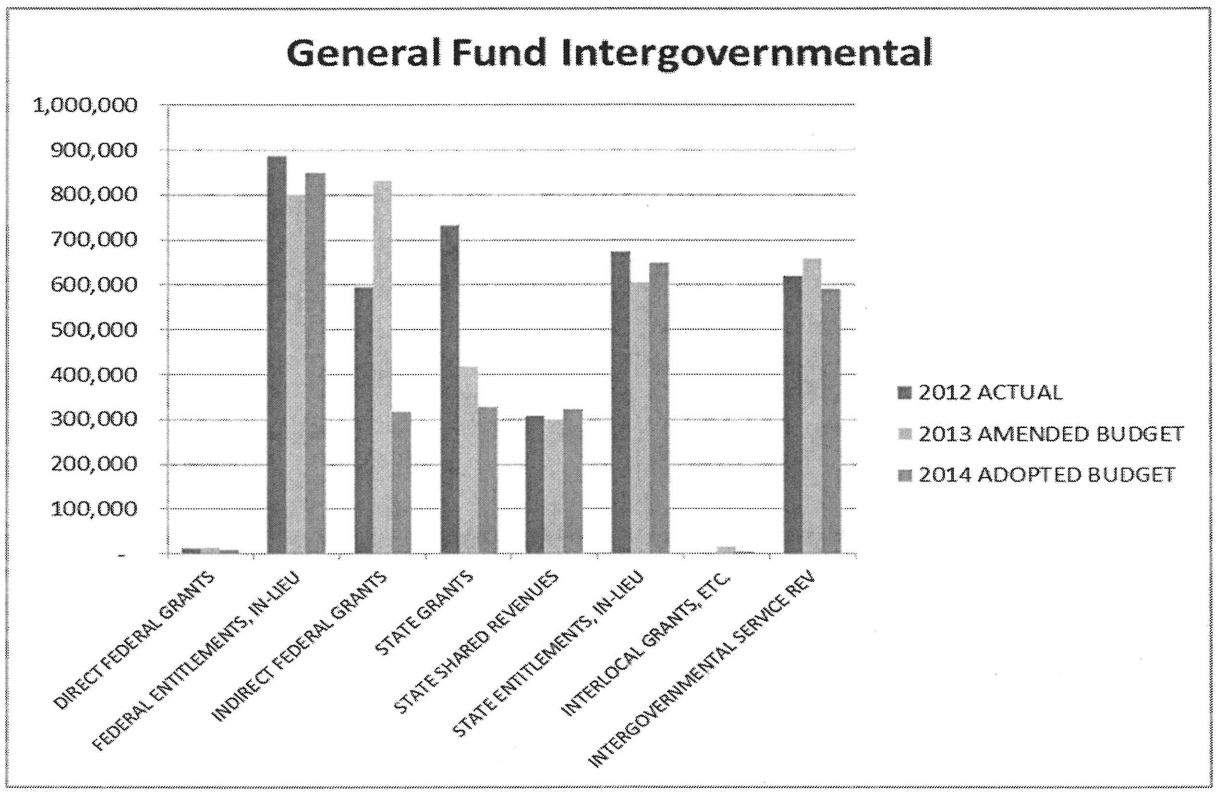
KITTITAS COUNTY
GENERAL FUND



Intergovernmental Revenues, amount to 12% of the funds generated, which consists of funds from local, federal and state grants. This also includes money for intergovernmental charges for services. The 2014 budget amount is $3,057,621 compared to $4,139,940 for the 2013 budget and $3,241,160 for 2012 actual. The amounts per category are:

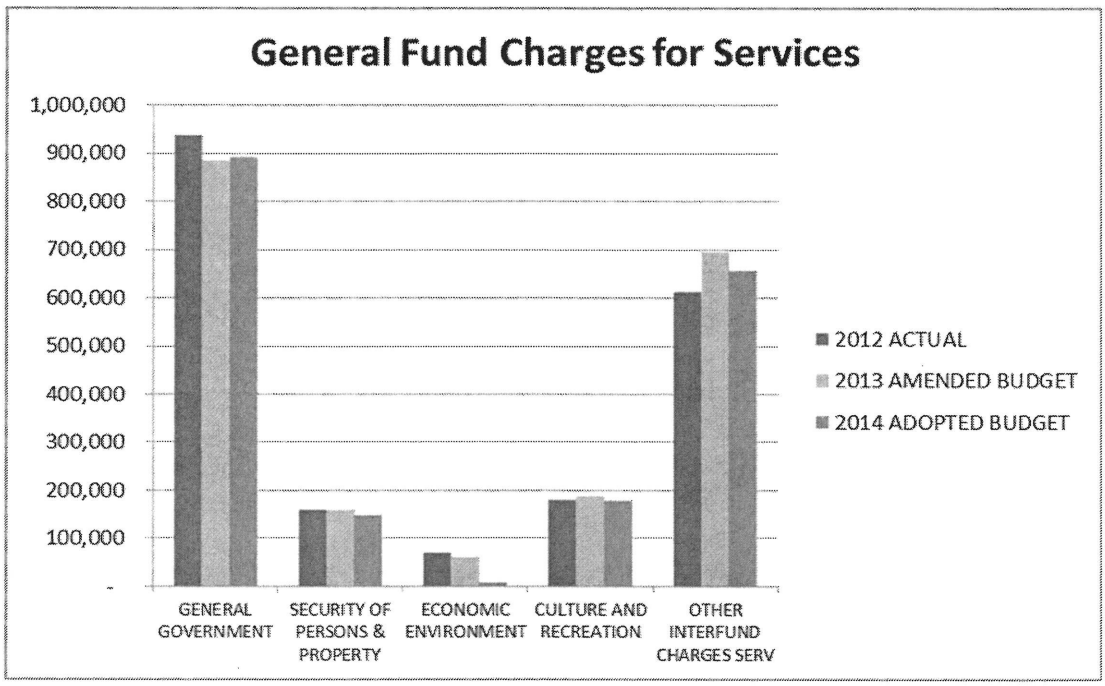
	2012 Actual	2013 Amended Budget	2014 Adopted Budget
DIRECT FEDERAL GRANTS	12,342	14,000	9,000
FEDERAL ENTITLEMENTS, IN-LIEU	886,062	800,000	850,000
INDIRECT FEDERAL GRANTS	595,130	832,076	318,981
STATE GRANTS	732,274	417,686	326,894
STATE SHARED REVENUES	308,066	300,000	322,000
STATE ENTITLEMENTS, IN-LIEU	674,441	603,835	648,988
INTERLOCAL GRANTS, ETC.	2,314	15,785	4,575
INTERGOVERNMENTAL SERVICE	618,150	657,317	589,135

The biggest decrease includes the indirect federal grants and state grants, which are primarily from the Department of Commerce for CDBG construction project-pass through funds to Water District #6; Homeland Security Grants for Emergency Management and FEMA public assistant grant. The total intergovernmental revenues in the 2014 budget are 19% less than the 2013 amended budget.



Charges for Services, amount to 8% of the funds generated and consist of revenues generated for sale of copies, sale of maps, motor vehicle fees, passports, court filings and election costs. This also includes interfund charges, which are charges between county departments and funds. The amount for 2014 budget is $1,879,527 compared to $1,983,220 for the 2013 budget and 2012 actual is $1,957,939.

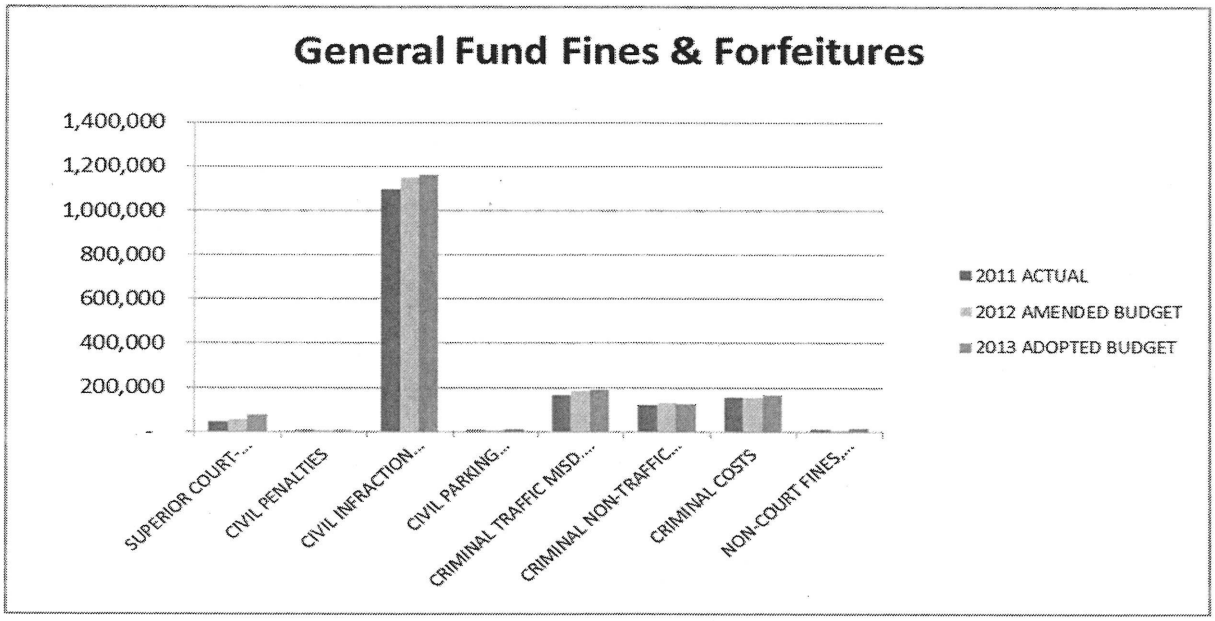
	2012 Actual	2013 Amended Budget	2014 Adopted Budget
GENERAL GOVERNMENT	936,312	883,996	891,020
SECURITY OF PERSONS & PROPERTY	159,975	158,656	147,507
ECONOMIC ENVIRONMENT	69,894	59,500	7,000
CULTURE AND RECREATION	179,338	186,390	178,000
OTHER INTERFUND CHARGES SERV	612,420	694,678	656,000



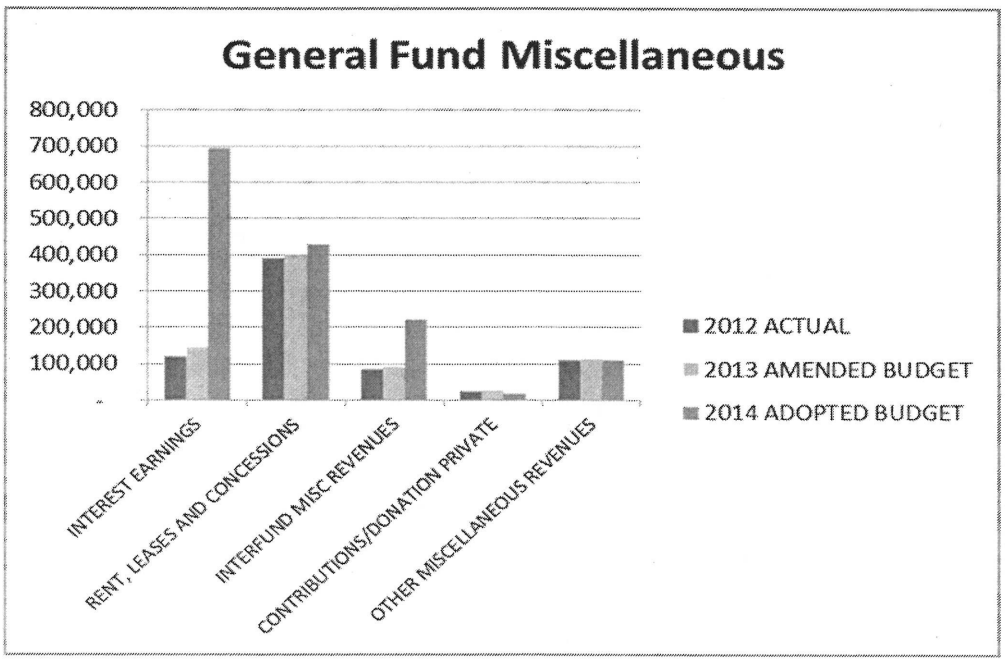
Interfund charges decreased as County Funds are being charged for indirect costs based upon salaries and wages. As the number of personnel decrease, this revenue also decreases. The County Fair has budgeted to receive $100,000 from the Stadium Fund for operations of the Fair and Event Center.

Fines & Forfeitures, amount to 7% of the funds generated, which consist of revenues generated from both District Courts and Superior Court. The 2014 budget amount is $1,674,300; the 2013 budget amount is $1,752,401 and 2012 actual is $1,539,472.

	2012 Actual	2013 Amended Budget	2014 Adopted Budget
SUPERIOR COURT-FELONY/MIS PEN	47,957	76,700	47,700
CIVIL PENALTIES	5,026	4,400	4,800
CIVIL INFRACTION PENALTIES	958,141	1,160,061	1,115,996
CIVIL PARKING INFRACTION PEN	50,698	10,700	9,680
CRIMINAL TRAFFIC MISD. FINES	187,610	189,560	184,194
CRIMINAL NON-TRAFFIC FINES	117,919	127,280	116,180
CRIMINAL COSTS	169,587	165,700	170,750
NON-COURT FINES, FORFEITS, ETC	2,534	18,000	25,000



Miscellaneous Revenue, amounts to 6% of the funds generated, which includes revenues from investment interest, rental income, special assessment revenues, insurance refunds and other small miscellaneous revenue. The 2014 budget amount is $1,474,102 compared to the 2013 budget amount of $773,195 and $730,092 for 2012 actual.



The biggest change is this category is a reclassification of the interest on delinquent taxes. In prior years, it was classified as taxes. The 2014 budget for interest on delinquent taxes is $600,000. The miscellaneous revenues for the 2014 budget is $1,474,102; 2013 amended budget is $773,195 and the 2012 actual was $274,112.

Other Financing Sources, amount to less than one percent of the funds generated, which includes revenues generated from sale of fixed assets, and contributions from other funds. The 2014 budget amount is $153,500 with the 2013 budget amount of $107,200 and 2012 actual $1,140,605.

Fund Balance Reserves/Carry over, 23% of the 2014 General Fund Revenue budget. The following is the detail of the budgeted fund balance included in the 2014 General Fund Budget.

Beginning Fund Balance	$2,565,000
Law & Justice Sales Tax Reserves	1,843,747
General Fund Rainy Day Fund	588,419
County Fair	5,000
Historical Document Funds	18,820
Elections Equipment	5,000
Facilities Maintenance	47,650
Vehicle Replacement Reserves From the closure of Fund 102	838,725
Total Fund Balance	$5,864,711

The following is a report of the General Fund revenues listed by each department showing the 2012 Actual, 2013 Amended Budget and the 2014 Adopted Budget.

Revenue by Department

		2012 ACTUAL	2013 AMENDED BUDGET	2014 ADOPTED BUDGET
0	FUND BALANCE	-	6,680,870	5,864,711
10	ASSESSOR	83,440	56,025	30,075
11	AUDITOR	512,439	462,900	475,200
12	BOARD OF EQUALIZATION	-	-	-
13	FIRE MARSHAL	90,234	150,010	119,672
14	COMMUNITY DEVELOPMENT	1,299,174	914,667	-
15	CLERK	255,006	280,969	244,248
16	COMMISSIONERS	4,454	4,420	4,680
17	INFORMATION TECHNOLOG	242,128	12,100	12,200
18	WSU EXTENSION	646	1,025	750
20	COMMUNICATIONS	86,279	110,200	103,000
21	JUDGE - SUPERIOR COUR	51,717	75,000	75,000

KITTITAS COUNTY
GENERAL FUND

		2012 ACTUAL	2013 AMENDED BUDGET	2014 ADOPTED BUDGET
22	JUVENILE	89,207	107,152	138,806
23	LAW LIBRARY	14,276	18,000	14,500
24	LOWER DISTRICT COURT	966,109	1,048,175	1,022,805
25	FACILITIES MAINTENANC	853,455	111,961	248,697
26	NON-DEPARTMENTAL	789,483	1,123,771	740,845
29	PROSECUTOR	318,797	308,453	278,210
30	SHERIFF	794,455	801,348	678,086
31	TREASURER	12,108,628	11,444,390	11,833,862
32	UPPER DISTRICT COURT	701,960	778,792	746,371
33	PEST AND DISEASE CONT	14,723	20,000	20,000
34	CONFERENCE OF GOVERNM	-	175	175
35	FLOOD CONTROL	33,682	-	-
37	EMERGENCY MANAGEMENT	157,759	127,677	80,238
38	HUMAN RESOURCES	1,040	1,035	1,045
40	CRIMINAL JUSTICE/LAW	1,514,463	1,448,500	1,525,630
43	DECLARATION OF EMERGE	-	20,000	-
45	HISTORICAL DOCUMENT P	11,419	10,500	11,452
46	CURRENT USE (OPEN SPA	1,400	1,500	1,500
47	UPPER CO GROUNDWATER	8,158	15,000	-
60	COMPUTER EQUIPMENT RE	-	2,000	-
109	COUNTY FAIR	792,305	749,140	814,885
	GENERAL FUND	21,796,836	20,204,885	19,221,932

The following is a report of the General Fund revenues listed by the revenues categories showing the 2012 Actual, 2013 Amended Budget and the 2014 Adopted Budget and the percentage of increase (decrease).

Revenue by Category

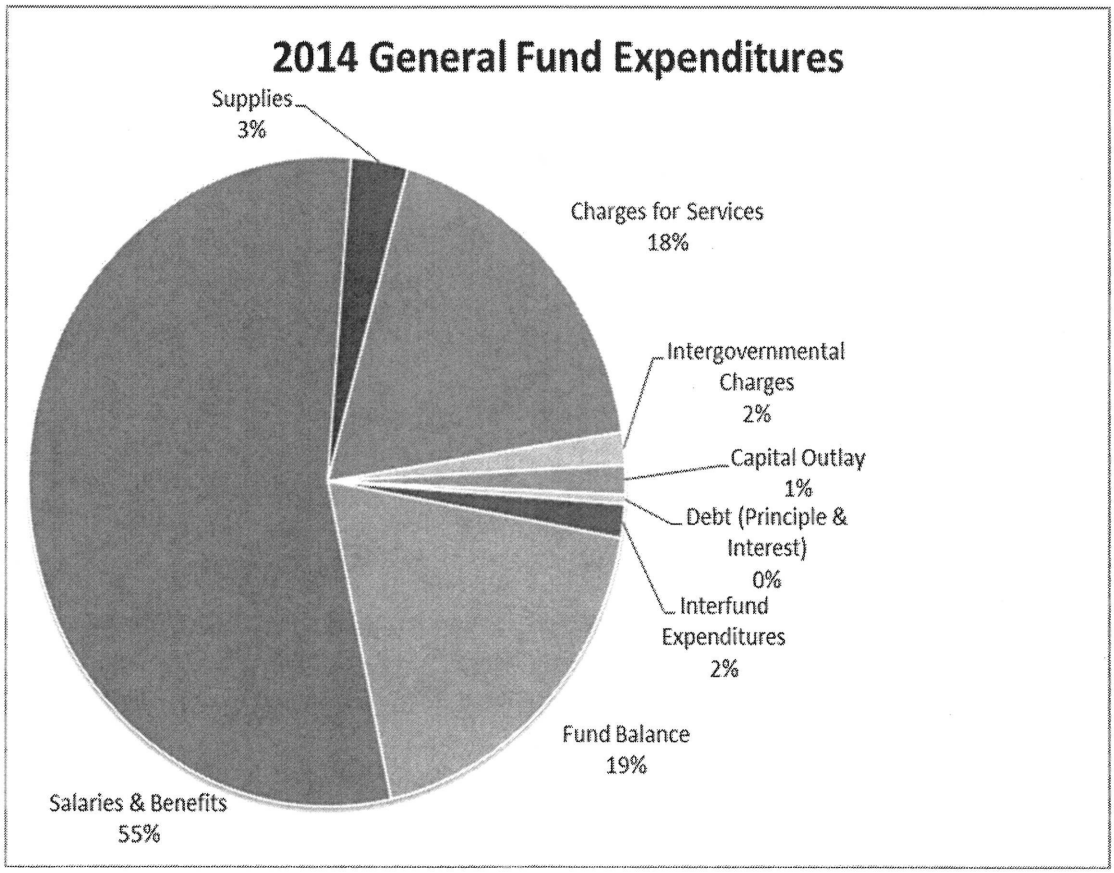
		2012 ACTUAL	2013 AMENDED BUDGET	2014 ADOPTED BUDGET	% Increase (Decrease)
301	BEGINNING FUND BALANC	0	6,680,870	5,864,711	-13.9%
311	GENERAL PROPERTY TAXE	6,950,961	6,800,000	6,950,000	2.2%
312	TIMBER HARVEST TAXES	4,677	1,000	0	
313	RETAIL SALES AND USE	3,919,627	3,792,000	3,889,130	2.5%
317	EXCISE TAXES	19,583	36,780	19,000	-93.6%
318	OTHER TAXES	0	0	0	
319	PENALTIES & INT. ON D	772,191	470,000	0	
321	BUSINESS LICENSE AND	2,600	2,500	2,800	10.7%
322	NON-BUSINESS LICENSES	930,313	845,890	110,000	-669.0%
331	DIRECT FEDERAL GRANTS	12,342	14,000	9,000	-55.6%
332	FEDERAL ENTITLEMENTS,	886,062	800,000	850,000	5.9%
333	INDIRECT FEDERAL GRAN	595,130	832,076	318,981	-160.9%
334	STATE GRANTS	732,274	417,686	326,894	-27.8%
335	STATE SHARED REVENUES	308,066	300,000	322,000	6.8%
336	STATE ENTITLEMENTS, I	674,441	603,835	648,988	7.0%
337	INTERLOCAL GRANTS, ET	2,314	15,785	4,575	-245.0%
338	INTERGOVERNMENTAL SER	618,150	657,317	589,135	-11.6%

KITTITAS COUNTY
GENERAL FUND

		2012 ACTUAL	2013 AMENDED BUDGET	2014 ADOPTED BUDGET	% Increase (Decrease)
341	GENERAL GOVERNMENT	936,312	883,996	891,020	0.8%
342	SECURITY OF PERSONS &	159,975	158,656	147,507	-7.6%
345	ECONOMIC ENVIRONMENT	69,894	59,500	7,000	-750.0%
347	CULTURE AND RECREATIO	179,338	186,390	178,000	-4.7%
349	OTHER INTERFUND CHARG	612,420	694,678	656,000	-5.9%
351	SUPERIOR COURT-FELONY	47,957	76,700	47,700	-60.8%
352	CIVIL PENALTIES	5,026	4,400	4,800	8.3%
353	CIVIL INFRACTION PENA	958,141	1,160,061	1,115,996	-3.9%
354	CIVIL PARKING INFRACT	50,698	10,700	9,680	-10.5%
355	CRIMINAL TRAFFIC MISD	187,610	189,560	184,194	-2.9%
356	CRIMINAL NON-TRAFFIC	117,919	127,280	116,180	-9.6%
357	CRIMINAL COSTS	169,587	165,700	170,750	3.0%
359	NON-COURT FINES, FORF	2,534	18,000	25,000	28.0%
361	INTEREST EARNINGS	119,226	145,500	693,500	79.0%
362	RENT, LEASES AND CONC	392,128	396,372	430,716	8.0%
366	INTERFUND MISC REVENU	84,751	92,644	221,131	58.1%
367	CONTRIBUTIONS/DONATIO	23,809	26,000	18,000	-44.4%
369	OTHER MISCELLANEOUS R	110,178	112,679	110,755	-1.7%
391	PROCEEDS OF LTD-GOV F	229,983	0	0	0.0%
395	DISPOSITION OF FIXED	1,468	2,200	3,500	37.1%
397	OPERATING TRANSFERS I	909,154	105,000	150,000	30.0%
1	GENERAL FUND	21,796,837	26,885,755	25,086,643	

EXPENDITURES

The General Fund expenditure budget is $20,369,032 with an ending fund balance of $4,717,611 for a total budget of $25,086,643. The following chart shows the entire General Fund budget, divided into categories. The biggest expense in the General Fund is salaries and benefits at 55% of the budget. The following is a graph showing the percentages of each category for the 2014 budget.

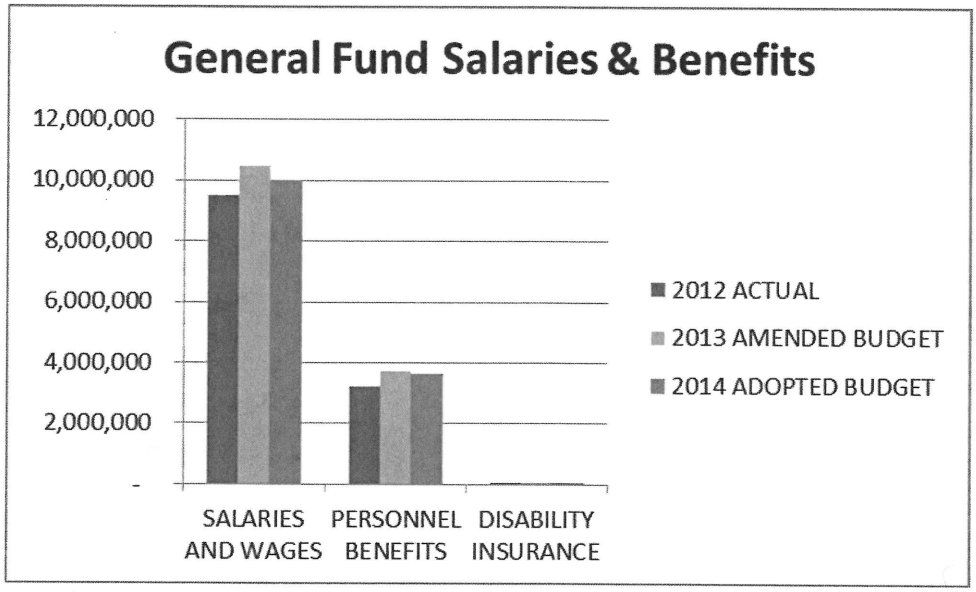


Expenditures are tracked by Department, Function and Object. The object is the type of expenditure and the following data represents the total General Fund departments combined to get the total expenditures. The Function is categorizing the expenditures by the type of service each department performs. Later on in this section you will see the function summary data. The last of this section is the detail expenditure reports by Department.

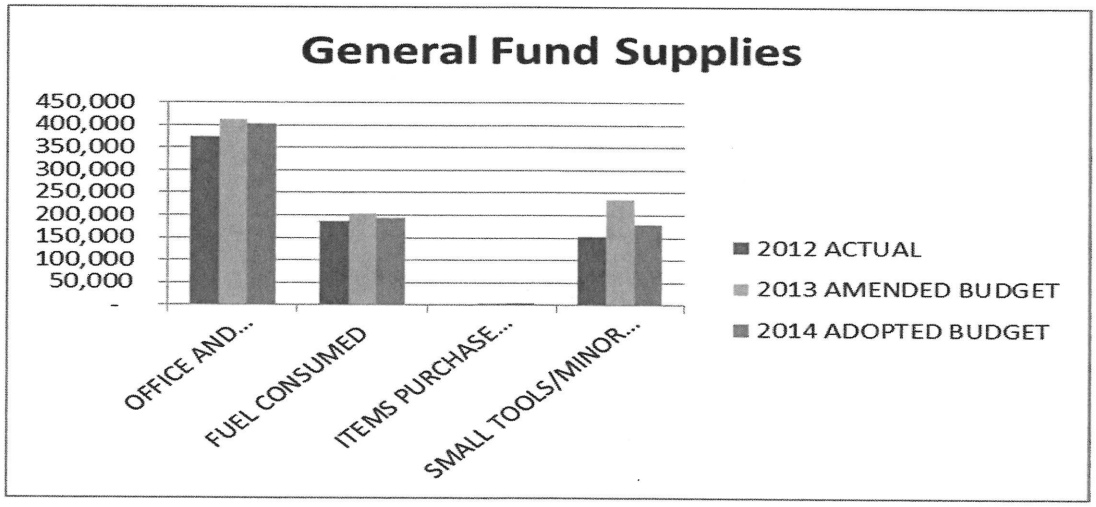
KITTITAS COUNTY
GENERAL FUND

OBJECTS

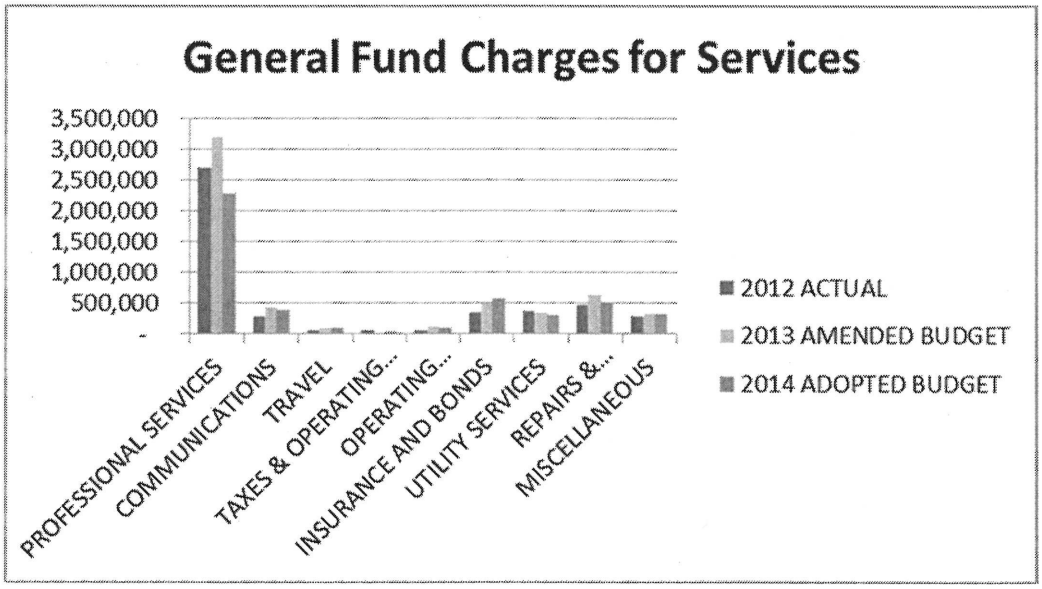
Salary and Benefits equal 55% of the General Fund budget. There are approximately 210 positions funded from the General Fund. The amount budgeted for salaries and benefits in 2014 are $13,708,561, the 2013 budget was $14,275,521 and the 2012 actual was $12,723,194. This includes all salaries paid to employees and benefits, including social security, labor & industries, retirement, medical, dental, vision, and life insurance. See the Personnel section for details on positions starting on page 131.



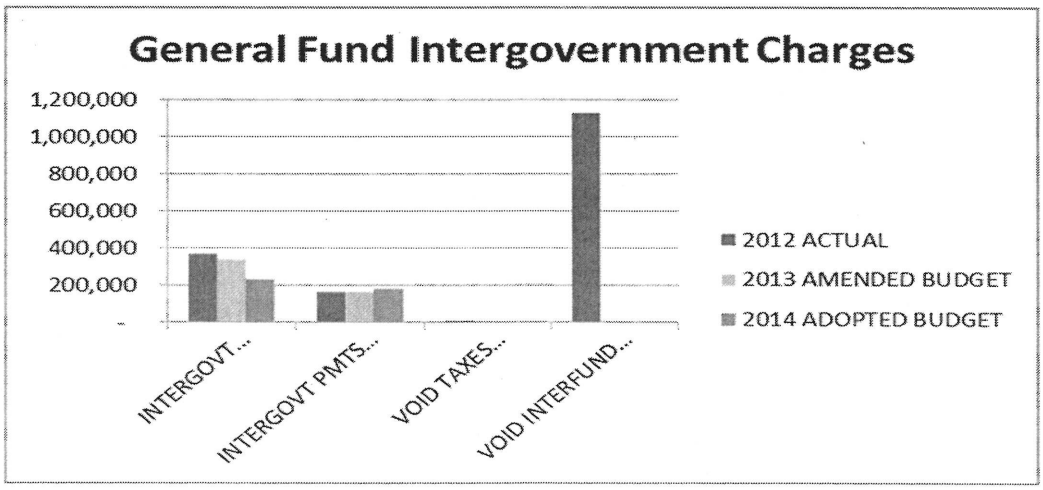
Supplies equal 3% of the General Fund budget. This includes office supplies, fuel, and operating supplies. The 2014 budget amount is $777,692; the 2013 budget was $855,038 and the 2012 actual is $716,488. The reductions in this account are primarily for small tools/minor equipment. There is a slight increase in fuel.



Charges for Services for 2014 equal 18% or $4,571,649 compared to the 2013 budget of $5,642,326 and the 2012 actual is $4,557,384. This amount covers all professional services, including attorney fees, consultants, dues, utilities, and maintenance contracts and upkeep.



Intergovernmental Services for 2014 equal 2% or $410,091 compared to the 2013 budget of $506,373 and the 2012 actual of $1,670,485. The biggest portion of this section is funding for housing prisoners in other jails. 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 for 2014 equal 1% or $364,713 compared to the 2013 budget of $629,658 and the 2012 actual of $543,564. This amount covers all capital purchases like equipment: computers, vehicles, and furniture; items costing over $5,000. There are not any big purchases scheduled for 2014. Capital purchases are shown in the Capital Project Funds starting on page 119.

Debt Expenses for 2014 equal less than 1% or $113,425 compared to the 2013 budget of $128,465 and 2012 actual of $830,329. This amount is for debt payment on installment loans and capital leases.

Interfund Charges for 2014 equal less than 2% or $422,901 compared to the 2013 figure of $748,864 and 2012 actual of $166,892. This account is for in-housing charges, like copies.

Ending Fund Balance for 2014 equals 19% or $4,717,611 compared to the 2013 budget amount of $4,099,510. A portion of the amount; $638,419, which is 1% of the operating expenses for previous years; is set aside for reserve "Rainy Day" fund. The balance of $1,444,418 is the estimate for the ending reserves of the two criminal justice sales tax accounts. (See page 155 for a detail of this reserve account.) A breakdown of the ending fund balance is as follows:

General Fund Rainy Day Fund	$ 638,419
General Fund Ending Fund Balance	1,500,000
Law & Justice Sales Taxes	1,444,418
Historical Document Reserve	18,000
County Fair Reserve	10,000
Election Equipment Reserve	10,000
Facilities Maintenance	158,049
Vehicle Replacement Reserves From the closure of Fund 102	938,725
Total Ending Fund Balance	$4,717,611

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 or had slight increases. The information provided above is the entire General Fund budget defined by categories. Each department utilizes each of the categories.

KITTITAS COUNTY
GENERAL FUND

EXPENDITURES BY DEPARTMENT

		2012 ACTUAL	2013 AMENDED BUDGET	2014 ADOPTED BUDGET	% Increase (Decrease)
0	FUND BALANCE	0	4,099,510	4,717,611	13.1%
10	ASSESSOR	954,214	956,167	1,050,856	9.0%
11	AUDITOR	989,787	1,107,114	1,064,683	-4.0%
12	BOARD OF EQUALIZATION	14,034	29,999	18,918	-58.6%
13	FIRE MARSHAL	136,757	155,877	167,554	7.0%
14	COMMUNITY DEVELOPMENT	1,360,325	1,194,784	100,000	-1094.8%
15	CLERK	295,876	309,209	303,935	-1.7%
16	COMMISSIONERS	414,995	423,855	457,900	7.4%
17	INFORMATION TECHNOLOG	851,774	725,136	774,283	6.3%
18	WSU EXTENSION	171,137	166,751	184,928	9.8%
19	DISABILITY BOARD	18,650	19,609	20,199	2.9%
20	COMMUNICATIONS	94,704	131,900	138,000	4.4%
21	JUDGE - SUPERIOR COUR	704,263	757,976	714,214	-6.1%
22	JUVENILE	522,911	680,175	706,808	3.8%
23	LAW LIBRARY	19,518	19,709	20,592	4.3%
24	LOWER DISTRICT COURT	978,485	1,062,844	1,087,903	2.3%
25	FACILITIES MAINTENANC	1,465,183	791,320	701,656	-12.8%
26	NON-DEPARTMENTAL	745,255	1,727,164	1,041,559	-65.8%
29	PROSECUTOR	1,697,182	1,748,451	1,721,443	-1.6%
30	SHERIFF	5,785,350	7,473,240	7,288,088	-2.5%
31	TREASURER	458,205	511,385	572,269	10.6%
32	UPPER DISTRICT COURT	642,746	680,004	693,411	1.9%
33	PEST AND DISEASE CONT	14,723	20,000	20,000	0.0%
34	CONFERENCE OF GOVERNM	291	429	431	0.5%
35	FLOOD CONTROL	77,922	75,000	0	
36	LIBRARY ADVISORY BOAR	125,000	123,475	124,975	1.2%
37	EMERGENCY MANAGEMENT	230,778	201,829	144,394	-39.8%
38	HUMAN RESOURCES	140,347	158,261	172,320	8.2%
40	CRIMINAL JUSTICE/LAW	919,326	56,000	25,000	-124.0%
43	DECLARATION OF EMERGE	142,014	21,740	0	
44	POST EMPLOYMENT BENEF	65,357	102,500	77,500	-32.3%
45	HISTORICAL DOCUMENT P	11,562	14,652	12,265	-19.5%
46	CURRENT USE (OPEN SPA	715	1,500	1,750	14.3%
47	UPPER CO GROUNDWATER	9,475	30,000	0	
60	COMPUTER EQUIPMENT RE	53,656	42,364	36,000	-17.7%
109	COUNTY FAIR	1,095,820	1,265,826	925,198	-36.8%
1	GENERAL FUND	21,208,336	26,885,755	25,086,643	

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

- Board of Equalization – reduced the salaries to be more in line with the actuals over the past few years
- Community Development Services – moved to a new fund
- Facilities Maintenance – reduction in one time maintenance costs
- Non-Departmental – reduced due to the CDBG grant from Department of Commerce pass through grant to Water District #6
- Treasurer – increased staffing by one position

- Emergency Management Services – reduction in grant funding
- Criminal Justice – reduction due to funds are not being transferred for construction projects
- Post-Employment – reduced to be in line with prior year actuals
- Historical Document – adjustment in salaries and benefits
- Upper Co Groundwater study – grant funding reduced as project comes to a close
- Computer Replacement – reduction due to the change in replacement schedule on purchases, keeping computers longer
- County Fair – reduction as there is not any new real property scheduled to be purchased in 2014

DETAILED

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

KITTITAS COUNTY
GENERAL FUND

Department 010 Assessor

Our mission is to fairly, equitably and uniformly administer the assessment and appraisal of property that supports the funding of vital public services in a manner that meets constitutional and statutory requirements, while striving to provide excellence in public service to all citizens of Kittitas County.

Employees	14	13	13	13	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
334 STATE GRANTS	83,349	56,000	56,000	30,000	-86.7
341 GENERAL GOVERNMENT	39	-	-	-	0
369 OTHER MISCELLANEOUS REVENUES	52	25	25	75	66.7
ASSESSOR	**83,440**	**56,025**	**56,025**	**30,075**	**-86.3**
Expenditures					
510 SALARIES AND WAGES	645,466	630,705	636,705	659,152	3.4
520 PERSONNEL BENEFITS	222,826	219,262	219,262	226,654	3.3
531 OFFICE AND OPERATING SUPPLIES	5,534	5,200	5,200	7,800	33.3
532 FUEL CONSUMED	6,003	6,000	6,000	6,000	0
535 SMALL TOOLS/MINOR EQUIPMENT	1,170	1,500	1,500	24,600	93.9
541 PROFESSIONAL SERVICES	2,094	11,900	5,682	11,800	51.9
542 COMMUNICATIONS	4,028	5,400	11,618	6,200	-87.4
543 TRAVEL	3,016	3,000	3,000	3,000	0
546 INSURANCE AND BONDS	13,890	4,500	4,500	18,650	75.9
548 REPAIRS & MAINTENANCE	43,031	57,000	57,000	77,200	26.2
549 MISCELLANEOUS	4,240	5,700	5,700	9,800	41.8
592 VOID INTERFUND COMMU	2,916	-	-	-	0
ASSESSOR	**954,214**	**950,167**	**956,167**	**1,050,856**	**9**

KITTITAS COUNTY
GENERAL FUND

Department 011 Auditor

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.

Employees	12.75	12.75	12.75	12.75	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
322 NON-BUSINESS LICENSES & PERMIT	2,509	2,500	2,500	3,000	16.7
333 INDIRECT FEDERAL GRANTS	38,236	2,000	2,000	2,500	20
341 GENERAL GOVERNMENT	461,882	442,350	442,350	467,100	5.3
349 OTHER INTERFUND CHARGES SERV	9,477	15,500	15,500	2,200	-604.6
369 OTHER MISCELLANEOUS REVENUES	335	550	550	400	-37.5
AUDITOR	**512,439**	**462,900**	**462,900**	**475,200**	**2.6**
Expenditures					
510 SALARIES AND WAGES	560,236	571,204	581,684	596,954	2.6
520 PERSONNEL BENEFITS	191,874	201,375	201,375	215,154	6.4
531 OFFICE AND OPERATING SUPPLIES	8,388	11,450	11,450	11,900	3.8
535 SMALL TOOLS/MINOR EQUIPMENT	6,932	2,500	2,500	3,625	31
541 PROFESSIONAL SERVICES	2,150	5,950	8,450	6,525	-29.5
542 COMMUNICATIONS	14,314	37,945	37,945	43,900	13.6
543 TRAVEL	2,858	3,300	3,300	4,200	21.4
544 TAXES & OPERATING ASSESSMENTS	2,383	-	-	-	0
545 OPERATING RENTAL/LEASES	60	5,060	5,060	60	-8,333.30
546 INSURANCE AND BONDS	9,311	-	8,250	9,315	11.4
548 REPAIRS & MAINTENANCE	32,369	84,500	84,500	80,000	-5.6
549 MISCELLANEOUS	64,535	87,600	87,600	93,050	5.9
563 OTHER IMPROVEMENTS	52,811	-	-	-	0
564 EQUIPMENT	12,906	75,000	75,000	-	0
591 VOID INTERFUND PROFESSIONAL	2,948	-	-	-	0
592 VOID INTERFUND COMMU	23,455	-	-	-	0
593 VOID INTERFUND SUPPLIES	2,258	-	-	-	0
AUDITOR	**989,787**	**1,085,884**	**1,107,114**	**1,064,683**	**-4**

KITTITAS COUNTY
GENERAL FUND

Department 012 Board of Equalization

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.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Expenditures					
510 SALARIES AND WAGES	10,217	23,565	23,565	12,909	-82.6
520 PERSONNEL BENEFITS	3,334	5,534	5,534	4,384	-26.2
531 OFFICE AND OPERATING SUPPLIES	33	250	250	250	0
541 PROFESSIONAL SERVICES	-	350	350	350	0
542 COMMUNICATIONS	-	300	300	300	0
543 TRAVEL	-	-	-	500	100
544 TAXES & OPERATING ASSESSMENTS	110	-	-	-	0
546 INSURANCE AND BONDS	223	-	-	225	100
592 VOID INTERFUND COMMU	117	-	-	-	0
BOARD OF EQUALIZATION	**14,034**	**29,999**	**29,999**	**18,918**	**-58.6**

KITTITAS COUNTY
GENERAL FUND

Department 013 Fire Marshal

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.

Employees	1.8	1.8	1.8	1.8	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
322 NON-BUSINESS LICENSES & PERMIT	53,728	94,000	94,000	70,000	-34.3
342 SECURITY OF PERSONS & PROPERTY	30,235	51,000	51,000	44,147	-15.5
345 ECONOMIC ENVIRONMENT	6,264	5,000	5,000	5,500	9.1
369 OTHER MISCELLANEOUS REVENUES	7	10	10	25	60
FIRE MARSHAL	**90,234**	**150,010**	**150,010**	**119,672**	**-25.4**
Expenditures					
510 SALARIES AND WAGES	94,423	103,736	103,736	109,304	5.1
520 PERSONNEL BENEFITS	28,289	33,491	33,491	38,278	12.5
531 OFFICE AND OPERATING SUPPLIES	821	600	600	600	0
532 FUEL CONSUMED	2,479	2,500	2,500	2,500	0
535 SMALL TOOLS/MINOR EQUIPMENT	1,021	1,300	1,300	1,300	0
541 PROFESSIONAL SERVICES	1	150	150	-	0
542 COMMUNICATIONS	2,067	2,900	2,900	2,800	-3.6
543 TRAVEL	603	1,700	1,700	1,700	0
544 TAXES & OPERATING ASSESSMENTS	144	-	-	-	0
545 OPERATING RENTAL/LEASES	-	2,000	2,000	2,730	26.7
546 INSURANCE AND BONDS	2,580	1,200	2,500	3,742	33.2
548 REPAIRS & MAINTENANCE	671	1,500	1,500	2,500	40
549 MISCELLANEOUS	2,084	3,500	3,500	2,100	-66.7
592 VOID INTERFUND COMMU	333	-	-	-	0
593 VOID INTERFUND SUPPLIES	55	-	-	-	0
595 VOID INTERFUND RENTALS	1,185	-	-	-	0
FIRE MARSHAL	**136,757**	**154,577**	**155,877**	**167,554**	**7**

KITTITAS COUNTY
GENERAL FUND

Department 014 Community Development Services

This department has been moved into it's own fund 402 Community Development Services under the Proprietary Funds Section

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014

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.

Revenues					
322 NON-BUSINESS LICENSES & PERMIT	825,891	709,390	709,390	-	0
334 STATE GRANTS	402,659	100,000	100,000	-	0
341 GENERAL GOVERNMENT	1,270	1,500	1,500	-	0
345 ECONOMIC ENVIRONMENT	62,130	53,000	53,000	-	0
349 OTHER INTERFUND CHARGES SERV	4,643	32,752	32,752	-	0
359 NON-COURT FINES, FORFEITS, ETC	2,534	18,000	18,000	-	0
369 OTHER MISCELLANEOUS REVENUES	47	25	25	-	0
COMMUNITY DEVELOPMENT SERVICES	**1,299,174**	**914,667**	**914,667**	**-**	**0**
Expenditures					
510 SALARIES AND WAGES	429,187	497,856	497,856	-	0
520 PERSONNEL BENEFITS	143,824	177,892	177,892	-	0
531 OFFICE AND OPERATING SUPPLIES	3,977	11,750	11,750	-	0
532 FUEL CONSUMED	7,760	8,000	8,000	-	0
535 SMALL TOOLS/MINOR EQUIPMENT	243	5,100	5,100	-	0
541 PROFESSIONAL SERVICES	690,257	426,650	426,650	100,000	-326.7
542 COMMUNICATIONS	4,332	11,270	11,270	-	0
543 TRAVEL	1,109	5,000	5,000	-	0
544 TAXES & OPERATING ASSESSMENTS	8,392	-	-	-	0
545 OPERATING RENTAL/LEASES	2,930	17,661	17,661	-	0
546 INSURANCE AND BONDS	10,868	3,000	3,000	-	0
548 REPAIRS & MAINTENANCE	13,959	11,065	11,065	-	0
549 MISCELLANEOUS	14,636	14,540	14,540	-	0
553 VOID TAXES ASSESSMENTS	48	-	-	-	0
575 CAPITAL LEASES/INSTALLMENT PUR	1,521	5,000	5,000	-	0
591 VOID INTERFUND PROFESSIONAL	10,434	-	-	-	0
592 VOID INTERFUND COMMU	2,404	-	-	-	0
593 VOID INTERFUND SUPPLIES	5	-	-	-	0
595 VOID INTERFUND RENTALS	14,437	-	-	-	0
COMMUNITY DEVELOPMENT SERVICES	**1,360,325**	**1,194,784**	**1,194,784**	**100,000**	**-1,094.80**

KITTITAS COUNTY
GENERAL FUND

Department 015 County Clerk

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.

Employees	7	7	7	7	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
333 INDIRECT FEDERAL GRANTS	15,591	9,830	9,830	12,423	20.9
334 STATE GRANTS	2,739	1,710	1,710	2,187	21.8
336 STATE ENTITLEMENTS, IN-LIEU	5,788	7,135	7,135	5,788	-23.3
341 GENERAL GOVERNMENT	122,178	120,000	120,000	119,000	-0.8
342 SECURITY OF PERSONS & PROPERTY	1,881	2,000	2,000	2,000	0
351 SUPERIOR COURT-FELONY/MIS PEN	47,957	76,700	76,700	47,700	-60.8
357 CRIMINAL COSTS	51,491	50,200	50,200	51,050	1.7
361 INTEREST EARNINGS	7,257	4,000	4,000	4,000	0
369 OTHER MISCELLANEOUS REVENUES	125	9,394	9,394	100	-9,294.00
CLERK	**255,006**	**280,969**	**280,969**	**244,248**	**-15**
Expenditures					
510 SALARIES AND WAGES	203,250	203,762	203,762	209,828	2.9
520 PERSONNEL BENEFITS	68,564	71,648	71,648	66,697	-7.4
531 OFFICE AND OPERATING SUPPLIES	3,526	3,500	3,500	3,500	0
535 SMALL TOOLS/MINOR EQUIPMENT	1,274	-	-	900	100
541 PROFESSIONAL SERVICES	183	3,300	4,673	3,300	-41.6
542 COMMUNICATIONS	1,139	5,582	5,582	5,500	-1.5
543 TRAVEL	1,084	1,450	1,450	1,000	-45
544 TAXES & OPERATING ASSESSMENTS	1,458	-	-	-	0
546 INSURANCE AND BONDS	4,860	750	750	4,960	84.9
548 REPAIRS & MAINTENANCE	5,184	5,700	5,700	5,600	-1.8
549 MISCELLANEOUS	765	750	750	650	-15.4
564 EQUIPMENT	-	9,394	9,394	-	0
575 CAPITAL LEASES/INSTALLMENT PUR	1,406	2,000	2,000	2,000	0
592 VOID INTERFUND COMMU	3,183	-	-	-	0
CLERK	**295,876**	**307,836**	**309,209**	**303,935**	**-1.7**

KITTITAS COUNTY
GENERAL FUND

Department 016 Board of County Commissioners

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.

Employees	5.75	5.75	5.75	5.75	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
321 BUSINESS LICENSE AND PERMITS	2,600	2,500	2,500	2,800	10.7
341 GENERAL GOVERNMENT	331	400	400	360	-11.1
345 ECONOMIC ENVIRONMENT	1,500	1,500	1,500	1,500	0
369 OTHER MISCELLANEOUS REVENUES	23	20	20	20	0
COMMISSIONERS	**4,454**	**4,420**	**4,420**	**4,680**	**5.6**
Expenditures					
510 SALARIES AND WAGES	307,935	306,636	306,636	311,439	1.5
520 PERSONNEL BENEFITS	89,805	93,946	93,946	100,512	6.5
531 OFFICE AND OPERATING SUPPLIES	1,213	650	650	650	0
532 FUEL CONSUMED	1,842	1,500	1,500	1,900	21.1
535 SMALL TOOLS/MINOR EQUIPMENT	-	500	4,210	4,000	-5.3
541 PROFESSIONAL SERVICES	59	850	850	1,050	19.1
542 COMMUNICATIONS	4,094	4,630	4,630	4,650	0.4
543 TRAVEL	632	2,000	2,000	8,000	75
544 TAXES & OPERATING ASSESSMENTS	1,091	-	-	-	0
546 INSURANCE AND BONDS	5,069	1,183	6,483	5,899	-9.9
548 REPAIRS & MAINTENANCE	922	300	300	1,350	77.8
549 MISCELLANEOUS	1,747	2,650	2,650	3,450	23.2
564 EQUIPMENT	-	-	-	15,000	100
592 VOID INTERFUND COMMU	586	-	-	-	0
COMMISSIONERS	**414,995**	**414,845**	**423,855**	**457,900**	**7.4**

KITTITAS COUNTY
GENERAL FUND

Department 017 Information Technology

To support the business needs of Kittitas County by providing appropriate technology tools, solutions, and assistance, through an excellent customer service experience; by adopting their requests as our own; to complete resolution; through active teamwork; in a fiscally responsible manner; securely; with creativity, respect, expertise, and professionalism; communicating effectively at the appropriate comfort level with our customers; while designing, maintaining, and supporting all county information technology infrastructure.

Employees	7	8	8	8	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
341 GENERAL GOVERNMENT	12,000	12,000	12,000	12,000	0
369 OTHER MISCELLANEOUS REVENUES	146	100	100	200	50
391 PROCEEDS OF LTD-GOV FUNDS ONLY	229,983	-	-	-	0
INFORMATION TECHNOLOGY	**242,128**	**12,100**	**12,100**	**12,200**	**0.8**
Expenditures					
510 SALARIES AND WAGES	356,458	407,822	407,822	431,128	5.4
520 PERSONNEL BENEFITS	109,767	133,561	133,561	143,904	7.2
531 OFFICE AND OPERATING SUPPLIES	3,882	3,850	3,850	4,000	3.8
535 SMALL TOOLS/MINOR EQUIPMENT	9,542	13,500	13,500	29,797	54.7
541 PROFESSIONAL SERVICES	11,231	9,500	26,469	10,640	-148.8
542 COMMUNICATIONS	22,238	23,926	23,926	19,566	-22.3
543 TRAVEL	2,947	2,192	2,192	6,176	64.5
544 TAXES & OPERATING ASSESSMENTS	1,151	-	-	-	0
546 INSURANCE AND BONDS	5,684	-	-	5,260	100
548 REPAIRS & MAINTENANCE	89,500	46,149	46,149	31,551	-46.3
549 MISCELLANEOUS	36,113	2,450	2,450	15,395	84.1
552 INTERGOVT PMTS FED/STATE/LOCAL	9,786	19,091	15,217	19,091	20.3
564 EQUIPMENT	170,162	7,775	-	7,775	100
575 CAPITAL LEASES/INSTALLMENT PUR	19,629	43,708	43,708	45,187	3.3
583 INTEREST ON LONG-TERM EXT DEBT	3,686	6,292	6,292	4,813	-30.7
INFORMATION TECHNOLOGY	**851,774**	**719,816**	**725,136**	**774,283**	**6.4**

KITTITAS COUNTY
GENERAL FUND

Department 018 WSU Extension

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

Employees	2	2	2	2	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
341 GENERAL GOVERNMENT	646	1,025	1,025	750	-36.7
WSU EXTENSION	**646**	**1,025**	**1,025**	**750**	**-36.7**
Expenditures					
510 SALARIES AND WAGES	71,131	69,577	72,077	72,715	0.9
520 PERSONNEL BENEFITS	29,077	28,547	28,547	30,590	6.7
531 OFFICE AND OPERATING SUPPLIES	1,367	1,116	1,116	1,116	0
532 FUEL CONSUMED	1,764	1,500	1,500	1,500	0
534 ITEMS PURCHASE INVENTORY/RESAL	801	700	700	700	0
535 SMALL TOOLS/MINOR EQUIPMENT	32	250	250	250	0
541 PROFESSIONAL SERVICES	36,975	37,458	37,458	37,610	0.4
542 COMMUNICATIONS	1,108	2,900	2,900	2,900	0
544 TAXES & OPERATING ASSESSMENTS	-	-	-	5	100
545 OPERATING RENTAL/LEASES	-	19,728	19,728	33,117	40.4
546 INSURANCE AND BONDS	1,918	-	-	1,950	100
548 REPAIRS & MAINTENANCE	2,219	2,050	2,050	2,050	0
549 MISCELLANEOUS	789	425	425	425	0
553 VOID TAXES ASSESSMENTS	1	-	-	-	0
564 EQUIPMENT	5,790	-	-	-	0
592 VOID INTERFUND COMMU	802	-	-	-	0
595 VOID INTERFUND RENTALS	17,364	-	-	-	0
WSU EXTENSION	**171,137**	**164,251**	**166,751**	**184,928**	**9.8**

KITTITAS COUNTY
GENERAL FUND

Department 019 Disability Board

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Expenditures					
510 SALARIES AND WAGES	13,452	13,945	14,145	14,436	2
520 PERSONNEL BENEFITS	5,197	5,464	5,464	5,763	5.2
DISABILITY BOARD	**18,650**	**19,409**	**19,609**	**20,199**	**2.9**

Department 020 Communications

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
349 OTHER INTERFUND CHARGES SERV	81,493	110,200	110,200	102,500	-7.5
369 OTHER MISCELLANEOUS REVENUES	4,787	-	-	500	100
COMMUNICATIONS	**86,279**	**110,200**	**110,200**	**103,000**	**-7**
Expenditures					
531 OFFICE AND OPERATING SUPPLIES	2,512	2,500	2,500	2,650	5.7
542 COMMUNICATIONS	79,762	120,000	120,000	110,000	-9.1
544 TAXES & OPERATING ASSESSMENTS	-	200	200	350	42.9
545 OPERATING RENTAL/LEASES	598	-	-	-	0
548 REPAIRS & MAINTENANCE	701	1,000	1,000	1,000	0
564 EQUIPMENT	-	-	-	15,000	100
575 CAPITAL LEASES/INSTALLMENT PUR	11,130	8,200	8,200	9,000	8.9
COMMUNICATIONS	**94,704**	**131,900**	**131,900**	**138,000**	**4.4**

KITTITAS COUNTY
GENERAL FUND

Department 021 Superior Court Judge

The goal of the Superior Court is to provide an efficient, timely and responsive judiciary for the citizens of the State of Washington and Kittitas County, and to continue to ensure that the County's legislative authority is apprised of the challenges faced by this court.

Employees	4	4	4	4	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
338 INTERGOVERNMENTAL SERVICE REV	51,717	75,000	75,000	75,000	0
JUDGE - SUPERIOR COURT	**51,717**				
Expenditures					
510 SALARIES AND WAGES	272,810	268,594	268,594	273,390	1.8
520 PERSONNEL BENEFITS	37,489	38,929	38,929	40,235	3.3
531 OFFICE AND OPERATING SUPPLIES	9,938	9,912	9,912	11,000	9.9
535 SMALL TOOLS/MINOR EQUIPMENT	258	1,000	1,000	1,000	0
541 PROFESSIONAL SERVICES	330,891	388,241	388,241	340,650	-14
542 COMMUNICATIONS	5,058	7,800	7,800	4,888	-59.6
543 TRAVEL	-	1,000	1,000	1,000	0
545 OPERATING RENTAL/LEASES	-	1,200	-	-	0
546 INSURANCE AND BONDS	2,773	-	-	2,775	100
548 REPAIRS & MAINTENANCE	10,102	9,900	9,900	3,700	-167.6
549 MISCELLANEOUS	33,668	31,400	31,400	34,376	8.7
575 CAPITAL LEASES/INSTALLMENT PUR	703	-	1,200	1,200	0
592 VOID INTERFUND COMMU	573	-	-	-	0
JUDGE - SUPERIOR COURT	**704,263**	**757,976**	**757,976**	**714,214**	**-6.1**

KITTITAS COUNTY
GENERAL FUND

Department 022 Juvenile

We look forward to seeing the application of the priorities identified in the July 12, 2013, letter from the BOCC setting the 2014 budget priorities. Especially as the number one priority is what we do and remain devoted to doing as we maintain our historically frugal and efficient application of our unique position and proven ability to enhance public safety. 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 be certified 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) now using the Positive Achievement Change Tool (PACT.)

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. Currently Juvenile Court Services Department staff meet intervention requirements of our functions through the performance of Consolidated Juvenile Services (CJS) Programs (Community Restitution Work, and Intensive Supervision); Two Juvenile Accountability Block Grant programs (1,Work Crew & Community Restitution Coordination and 2, Restorative Justice including gender sensitive Programs); two Community Juvenile Accountability Act programs (Aggression Replacement Training (A.R.T.) which has been developed into Washington State's version or (W.S.A.R.T.) and Functional Family Therapy (FFT); the Special Sex Offender Disposition Alternative program; the Chemical Dependency Disposition Alternative Program and the two additional sentencing programs, Mental Health Disposition Alternative and Suspended Disposition Alternative. The Juvenile Department also is responsible to administer the BECCA Bill, which includes At Risk Youth, Truancy and Children in Need of Service petitions and subsequent interventions. The Juvenile Court Administrator, which is a statutory defined and required position, also performs the duties of the Probation Services Director which includes administrative responsibilities over the (adult) Misdemeanant Department. The JCA is a charter member and continuous committee chair of the Law and Justice Council and now informally fills the once required Juvenile Justice Advisory Committee role to the Council. Juvenile personnel have developed group process based intervention strategies and continue to enhance effectiveness in juvenile court alternatives to incarceration. Juvenile Court Services Department personnel are valued participants in statewide professional groups to sustain and develop exemplary juvenile justice standards and practices statewide and within our community. State groups include WAJCA, Juvenile Court Probation Managers, JCWAW, WAJDU, the Supreme Court's Judicial Information System Committee and its subordinate committees and a large number of Kittitas County wide organizational structures. At the end of State fiscal year 2011 we lost funding for the Evidence Based Enhanced program, "Victim Offender Meeting Program but continue through 2013 and with recent rejuvenation and support from the Court and Prosecutor's office likely into 2014 its availability through the efforts of the Yakima & Kittitas County Dispute Resolution Center. We continue to operate State funded programs with ever decreasing allotments but maximize our effectiveness with local programs through effective collaboration with community agencies and accessing regional qualified therapists with our neighboring Yakima County and the Juvenile Justice and Rehabilitation Administration's assistance.

Employees	7.5	7	7	7	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
333 INDIRECT FEDERAL GRANTS	10,421	8,130	8,130	5,000	-62.6
334 STATE GRANTS	70,357	87,837	87,837	125,583	30.1
336 STATE ENTITLEMENTS, IN-LIEU	4,393	5,000	5,000	4,000	-25
337 INTERLOCAL GRANTS, ETC.	-	-	1,140	-	0
338 INTERGOVERNMENTAL SERVICE REV	3,287	4,620	4,620	3,438	-34.4
341 GENERAL GOVERNMENT	10	-	-	-	0
342 SECURITY OF PERSONS & PROPERTY	731	420	420	750	44
369 OTHER MISCELLANEOUS REVENUES	9	5	5	35	85.7
JUVENILE	**89,207**	**106,012**	**107,152**	**138,806**	**22.8**

KITTITAS COUNTY
GENERAL FUND

Juvenile Continued

Expenditures					
510 SALARIES AND WAGES	315,452	342,472	342,472	356,423	3.9
520 PERSONNEL BENEFITS	105,749	110,457	110,457	118,669	6.9
531 OFFICE AND OPERATING SUPPLIES	1,881	2,267	2,267	2,267	0
532 FUEL CONSUMED	2,150	3,650	3,650	3,550	-2.8
535 SMALL TOOLS/MINOR EQUIPMENT	1,013	-	-	-	0
541 PROFESSIONAL SERVICES	81,868	205,325	205,325	205,325	0
542 COMMUNICATIONS	1,655	2,785	2,785	2,685	-3.7
543 TRAVEL	1,342	1,706	1,706	1,706	0
544 TAXES & OPERATING ASSESSMENTS	82	100	100	100	0
545 OPERATING RENTAL/LEASES	-	250	250	250	0
546 INSURANCE AND BONDS	6,955	2,400	2,400	9,370	74.4
548 REPAIRS & MAINTENANCE	1,499	3,600	3,600	3,540	-1.7
549 MISCELLANEOUS	2,160	2,173	2,173	2,173	0
553 VOID TAXES ASSESSMENTS	9	-	-	-	0
575 CAPITAL LEASES/INSTALLMENT PUR	703	2,990	2,990	750	-298.7
592 VOID INTERFUND COMMU	392	-	-	-	0
JUVENILE	**522,911**	**680,175**	**680,175**	**706,808**	**3.8**

KITTITAS COUNTY
GENERAL FUND

Department 023 Law Library

RCW 27.24.020 (2) .....every county with a population of eight thousand or more but less than three hundred thousand must have 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.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
341 GENERAL GOVERNMENT	14,276	18,000	18,000	14,500	-24.1
LAW LIBRARY	**14,276**	**18,000**	**18,000**	**14,500**	**-24.1**
Expenditures					
23 LAW LIBRARY					
510 SALARIES AND WAGES	3,052	3,048	3,048	3,048	0
520 PERSONNEL BENEFITS	1,529	1,544	1,544	1,544	0
531 OFFICE AND OPERATING SUPPLIES	(1,200)	-	-	-	0
541 PROFESSIONAL SERVICES	16,137	15,117	15,117	16,000	5.5
LAW LIBRARY	**19,518**	**19,709**	**19,709**	**20,592**	**4.3**

KITTITAS COUNTY
GENERAL FUND

Department 024 Lower District Court

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: the 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 Fourth Degree. These agencies also file civil infractions and parking tickets. Additionally, LKDC conducts preliminary hearings in felony cases.

Employees	10.52	10.5	10.5	10.5	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
338 INTERGOVERNMENTAL SERVICE REV	10,000	10,000	10,000	10,000	0
341 GENERAL GOVERNMENT	109,030	105,780	105,780	104,665	-1.1
342 SECURITY OF PERSONS & PROPERTY	14,075	13,000	13,000	13,000	0
352 CIVIL PENALTIES	3,572	2,800	2,800	3,200	12.5
353 CIVIL INFRACTION PENALTIES	478,335	571,250	571,250	532,960	-7.2
354 CIVIL PARKING INFRACTION PEN	5,455	7,700	7,700	7,680	-0.3
355 CRIMINAL TRAFFIC MISD. FINES	138,556	132,000	132,000	140,300	5.9
356 CRIMINAL NON-TRAFFIC FINES	96,417	105,200	105,200	99,100	-6.2
357 CRIMINAL COSTS	81,957	70,000	70,000	81,700	14.3
361 INTEREST EARNINGS	28,196	30,000	30,000	30,000	0
369 OTHER MISCELLANEOUS REVENUES	517	445	445	200	-122.5
LOWER DISTRICT COURT	**966,109**	**1,048,175**	**1,048,175**	**1,022,805**	**-2.5**
Expenditures					
500 EXPENDITURES	-	42,000	42,000	42,000	0
510 SALARIES AND WAGES	503,501	536,001	536,001	550,726	2.7
520 PERSONNEL BENEFITS	142,884	162,143	162,143	171,850	5.7
531 OFFICE AND OPERATING SUPPLIES	7,637	8,200	8,200	8,200	0
535 SMALL TOOLS/MINOR EQUIPMENT	162	600	1,700	1,000	-70
541 PROFESSIONAL SERVICES	243,992	262,950	262,950	263,050	0
542 COMMUNICATIONS	2,354	14,470	14,470	13,750	-5.2
543 TRAVEL	275	1,600	1,600	1,440	-11.1
544 TAXES & OPERATING ASSESSMENTS	198	-	-	-	0
546 INSURANCE AND BONDS	8,202	550	550	8,170	93.3
548 REPAIRS & MAINTENANCE	4,194	5,500	5,500	9,000	38.9
549 MISCELLANEOUS	15,537	16,830	27,730	18,717	-48.2
555 VOID INTERFUND SUBSIDIES	40,260	-	-	-	0
592 VOID INTERFUND COMMU	9,288	-	-	-	0
LOWER DISTRICT COURT	**978,485**	**1,050,844**	**1,062,844**	**1,087,903**	**2.3**

KITTITAS COUNTY
GENERAL FUND

Department 025 Facilities Maintenance

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.

Employees	5	5	5	6	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
25 FACILITIES MAINTENANCE					
349 OTHER INTERFUND CHARGES SERV	337	500	500	300	-66.7
361 INTEREST EARNINGS	662	-	-	-	0
362 RENT, LEASES AND CONCESSIONS	17,397	18,672	18,672	27,216	31.4
366 INTERFUND MISC REVENUES	84,751	92,644	92,644	221,131	58.1
369 OTHER MISCELLANEOUS REVENUES	155	145	145	50	-190
397 OPERATING TRANSFERS IN	750,154	-	-	-	0
FACILITIES MAINTENANCE	**853,455**	**111,961**	**111,961**	**248,697**	**55**
Expenditures					
510 SALARIES AND WAGES	222,076	227,725	237,725	240,454	1.1
520 PERSONNEL BENEFITS	86,979	92,825	92,825	99,552	6.8
531 OFFICE AND OPERATING SUPPLIES	50,687	41,000	41,000	39,350	-4.2
532 FUEL CONSUMED	21,263	16,000	16,000	15,000	-6.7
535 SMALL TOOLS/MINOR EQUIPMENT	2,606	1,000	1,000	2,000	50
541 PROFESSIONAL SERVICES	18,174	15,500	15,500	23,000	32.6
542 COMMUNICATIONS	1,916	2,200	2,200	2,200	0
543 TRAVEL	45	-	-	-	0
544 TAXES & OPERATING ASSESSMENTS	-	1,600	1,600	-	0
545 OPERATING RENTAL/LEASES	2,964	2,500	2,500	2,500	0
546 INSURANCE AND BONDS	39,939	45,300	45,300	43,800	-3.4
547 UTILITY SERVICES	198,507	254,200	214,200	181,200	-18.2
548 REPAIRS & MAINTENANCE	47,536	139,000	118,470	47,600	-148.9
549 MISCELLANEOUS	-	1,000	1,000	1,000	0
551 INTERGOVT PROFESSIONAL SERVICE	576	-	-	-	0
553 VOID TAXES ASSESSMENTS	1,404	-	-	-	0
562 BUILDING/STRUCTURES	20,147	2,000	2,000	4,000	50
579 DEBT SERVICE: PRINCIPLE	722,473	-	-	-	0
583 INTEREST ON LONG-TERM EXT DEBT	27,450	-	-	-	0
589 OTHER DEBT COSTS	230	-	-	-	0
591 VOID INTERFUND PROFESSIONAL	207	-	-	-	0
592 VOID INTERFUND COMMU	2	-	-	-	0
FACILITIES MAINTENANCE	**1,465,183**	**841,850**	**791,320**	**701,656**	**-12.8**

KITTITAS COUNTY
GENERAL FUND

Department 026 Non-Departmental

Employees	1	1	1	1	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
333 INDIRECT FEDERAL GRANTS	206,846	117,970	517,970	117,970	-339.1
349 OTHER INTERFUND CHARGES SERV	514,993	484,726	534,726	550,000	2.8
369 OTHER MISCELLANEOUS REVENUES	67,644	69,475	69,475	72,375	4
395 DISPOSITION OF FIXED ASSETS	-	100	1,600	500	-220
NON-DEPARTMENTAL	**789,483**	**672,271**	**1,123,771**	**740,845**	**-51.7**
Expenditures					
500 EXPENDITURES	-	372,600	589,600	277,832	-112.2
510 SALARIES AND WAGES	52,084	51,816	51,816	52,848	2
520 PERSONNEL BENEFITS	49,305	17,159	17,159	17,830	3.8
541 PROFESSIONAL SERVICES	431,739	353,332	757,222	356,832	-112.2
544 TAXES & OPERATING ASSESSMENTS	-	1,500	1,500	1,500	0
545 OPERATING RENTAL/LEASES	-	3,717	3,717	3,717	0
546 INSURANCE AND BONDS	84,411	300,000	285,150	300,000	5
549 MISCELLANEOUS	21,797	21,000	21,000	21,000	0
552 INTERGOVT PMTS FED/STATE/LOCAL	10,000	-	-	10,000	100
553 VOID TAXES ASSESSMENTS	864	-	-	-	0
555 VOID INTERFUND SUBSIDIES	91,337	-	-	-	0
595 VOID INTERFUND RENTALS	3,717	-	-	-	0
NON-DEPARTMENTAL	**745,255**	**1,121,124**	**1,727,164**	**1,041,559**	**-65.8**

KITTITAS COUNTY
GENERAL FUND

Department 029 Prosecutor

The County Prosecutor is responsible for charging and prosecuting juvenile and adult felonies, gross misdemeanors and misdemeanors in the District Court. Our office is also 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 is also the ex-officio Coroner for the County. The office also has a Sexual Assault and Victim Witness Unit that specifically deals with sexual assault victims and other victims of crimes.

Employees	25.1	23	23	23	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
333 INDIRECT FEDERAL GRANTS	89,668	86,000	86,000	86,000	0
334 STATE GRANTS	153,995	151,142	151,639	148,388	-2.2
336 STATE ENTITLEMENTS, IN-LIEU	7,077	7,000	7,000	7,500	6.7
337 INTERLOCAL GRANTS, ETC.	155	-	992	1,225	19
338 INTERGOVERNMENTAL SERVICE REV	17,022	17,022	17,022	17,022	0
341 GENERAL GOVERNMENT	44,774	39,550	39,550	13,700	-188.7
342 SECURITY OF PERSONS & PROPERTY	209	400	400	250	-60
349 OTHER INTERFUND CHARGES SERV	1,478	1,000	1,000	1,000	0
369 OTHER MISCELLANEOUS REVENUES	4,419	50	4,850	3,125	-55.2
PROSECUTOR	**318,797**	**302,164**	**308,453**	**278,210**	**-10.9**
Expenditures					
500 EXPENDITURES	-	-	14,325	-	0
510 SALARIES AND WAGES	1,107,892	1,065,684	1,080,121	1,104,408	2.2
520 PERSONNEL BENEFITS	342,663	355,644	359,644	375,774	4.3
531 OFFICE AND OPERATING SUPPLIES	12,958	11,900	11,900	12,705	6.3
532 FUEL CONSUMED	995	900	900	1,300	30.8
535 SMALL TOOLS/MINOR EQUIPMENT	2,297	1,200	1,200	7,225	83.4
541 PROFESSIONAL SERVICES	163,760	154,460	174,460	131,340	-32.8
542 COMMUNICATIONS	7,664	16,325	16,325	16,720	2.4
543 TRAVEL	4,244	7,826	7,826	5,826	-34.3
544 TAXES & OPERATING ASSESSMENTS	268	425	425	425	0
545 OPERATING RENTAL/LEASES	4,770	1,500	1,500	1,500	0
546 INSURANCE AND BONDS	18,215	18,350	18,350	18,350	0
548 REPAIRS & MAINTENANCE	11,428	33,900	33,900	27,495	-23.3
549 MISCELLANEOUS	2,649	5,500	5,500	5,300	-3.8
553 VOID TAXES ASSESSMENTS	320	-	-	-	0
575 CAPITAL LEASES/INSTALLMENT PUR	11,027	22,000	22,000	13,000	-69.2
589 OTHER DEBT COSTS	-	75	75	75	0
592 VOID INTERFUND COMMU	6,032	-	-	-	0
PROSECUTOR	**1,697,182**	**1,695,689**	**1,748,451**	**1,721,443**	**-1.6**

KITTITAS COUNTY
GENERAL FUND

Department 030 Sheriff

The mission of the Kittitas County Sheriff's Office is to treat the people with respect and dignity while accepting the duties and responsibilities required by law and to serve faithfully and honestly. To safeguard lives and property, protect against deception, intimidation and disorder. To investigate diligently those crimes and activities which violate law, while utilizing professional and cost effective standards and techniques available to law enforcement.

The primary goals for 2014 will be directed towards continued employee and inmate safety through filling the vacant corrections positions and adding a courthouse security deputy for the Upper District Court. Utilizing community policing, problem solving and intelligence based policing, will continue to proactively address crime and safety throughout all of Kittitas County.

Employees	81	78	78	86	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
322 NON-BUSINESS LICENSES & PERMIT	45,665	40,000	40,000	37,000	-8.1
331 DIRECT FEDERAL GRANTS	12,342	14,000	14,000	9,000	-55.6
333 INDIRECT FEDERAL GRANTS	49,913	27,000	60,469	14,850	-307.2
334 STATE GRANTS	-	500	500	736	32.1
336 STATE ENTITLEMENTS, IN-LIEU	10,440	7,000	7,000	7,000	0
337 INTERLOCAL GRANTS, ETC.	2,159	-	7,303	3,350	-118
338 INTERGOVERNMENTAL SERVICE REV	495,568	502,500	502,500	452,500	-11.1
341 GENERAL GOVERNMENT	56,833	50,500	60,800	60,500	-0.5
342 SECURITY OF PERSONS & PROPERTY	108,278	46,500	88,026	84,250	-4.5
357 CRIMINAL COSTS	-	7,500	7,500	-	0
367 CONTRIBUTIONS/DONATION PRIVATE	11,000	7,500	12,000	5,000	-140
369 OTHER MISCELLANEOUS REVENUES	787	650	650	900	27.8
395 DISPOSITION OF FIXED ASSETS	1,468	600	600	3,000	80
SHERIFF	**794,455**	**704,250**	**801,348**	**678,086**	**-18.2**
Expenditures					
510 SALARIES AND WAGES	3,188,226	4,048,224	4,060,502	3,993,266	-1.7
520 PERSONNEL BENEFITS	1,170,617	1,610,954	1,615,675	1,588,197	-1.7
531 OFFICE AND OPERATING SUPPLIES	132,700	143,775	148,266	160,000	7.3
532 FUEL CONSUMED	127,665	144,777	145,777	148,154	1.6
535 SMALL TOOLS/MINOR EQUIPMENT	57,005	46,165	72,413	46,095	-57.1
541 PROFESSIONAL SERVICES	326,089	341,806	367,859	420,686	12.6
542 COMMUNICATIONS	95,612	106,740	117,040	116,090	-0.8
543 TRAVEL	22,392	39,750	39,750	39,550	-0.5
544 TAXES & OPERATING ASSESSMENTS	2,968	454	454	820	44.6
545 OPERATING RENTAL/LEASES	1,184	15,960	14,460	11,500	-25.7
546 INSURANCE AND BONDS	88,138	79,706	79,706	89,900	11.3
547 UTILITY SERVICES	1,644	2,050	2,050	2,400	14.6
548 REPAIRS & MAINTENANCE	120,887	115,550	161,356	116,850	-38.1
549 MISCELLANEOUS	26,210	66,330	66,330	68,880	3.7
551 INTERGOVT PROFESSIONAL SERVICE	366,764	366,356	341,356	230,500	-48.1
553 VOID TAXES ASSESSMENTS	462	-	-	-	0
564 EQUIPMENT	31,800	220,000	212,746	227,700	6.6
575 CAPITAL LEASES/INSTALLMENT PUR	19,804	27,500	27,500	27,500	0
591 VOID INTERFUND PROFESSIONAL	440	-	-	-	0
592 VOID INTERFUND COMMU	4,744	-	-	-	0
593 VOID INTERFUND SUPPLIES	-	-	-	-	0
SHERIFF	**5,785,350**	**7,376,097**	**7,473,240**	**7,288,088**	**-2.5**

KITTITAS COUNTY
GENERAL FUND

Department 031 Treasurer

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.

Employees	7	7	7	8	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
311 GENERAL PROPERTY TAXES	6,950,961	6,800,000	6,800,000	6,950,000	2.2
312 TIMBER HARVEST TAXES	4,677	1,000	1,000	-	0
313 RETAIL SALES AND USE TAXES	2,878,176	2,800,000	2,800,000	2,880,000	2.8
317 EXCISE TAXES	19,583	24,000	36,780	19,000	-93.6
319 PENALTIES & INT. ON DEL. TAXES	772,191	470,000	470,000	-	0
332 FEDERAL ENTITLEMENTS, IN-LIEU	886,062	800,000	800,000	850,000	5.9
335 STATE SHARED REVENUES	308,066	300,000	300,000	322,000	6.8
336 STATE ENTITLEMENTS, IN-LIEU	136,411	80,200	86,200	71,200	-21.1
337 INTERLOCAL GRANTS, ETC.	-	350	350	-	0
341 GENERAL GOVERNMENT	74,091	39,535	39,535	59,027	33
359 NON-COURT FINES, FORFEITS, ETC	-	-	-	25,000	100
361 INTEREST EARNINGS	76,685	107,000	107,000	655,500	83.7
369 OTHER MISCELLANEOUS REVENUES	1,726	3,525	3,525	2,135	-65.1
TREASURER	**12,108,628**	**11,425,610**	**11,444,390**	**11,833,862**	**3.3**
Expenditures					
510 SALARIES AND WAGES	230,680	244,738	244,738	278,703	12.2
520 PERSONNEL BENEFITS	82,006	91,597	91,597	110,179	16.9
531 OFFICE AND OPERATING SUPPLIES	4,556	8,410	8,410	8,828	4.7
535 SMALL TOOLS/MINOR EQUIPMENT	3,576	2,790	2,790	5,290	47.3
541 PROFESSIONAL SERVICES	37,135	58,133	47,433	50,190	5.5
542 COMMUNICATIONS	2,302	7,200	17,900	17,350	-3.2
543 TRAVEL	685	1,600	1,600	1,600	0
544 TAXES & OPERATING ASSESSMENTS	787	97	97	97	0
546 INSURANCE AND BONDS	5,599	750	750	5,750	87
548 REPAIRS & MAINTENANCE	52,685	60,000	60,000	68,812	12.8
549 MISCELLANEOUS	13,445	19,070	19,070	19,070	0
564 EQUIPMENT	14,865	13,000	13,000	2,000	-550
575 CAPITAL LEASES/INSTALLMENT PUR	4,509	4,000	4,000	4,400	9.1
592 VOID INTERFUND COMMU	5,246	-	-	-	0
593 VOID INTERFUND SUPPLIES	129	-	-	-	0
TREASURER	**458,205**	**511,385**	**511,385**	**572,269**	**10.6**

KITTITAS COUNTY
GENERAL FUND

Department 032 Upper District Court

The mission of the Upper Kittitas County District Court is to serve our citizens through the prompt, courteous and fair dispensation of justice by adjudicating cases in a timely manner using effective and efficient case management techniques adhering to the highest standards and being responsible stewards of public funds.

Employees	7	7	7	7	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
338 INTERGOVERNMENTAL SERVICE REV	32,399	31,000	31,000	31,000	0
341 GENERAL GOVERNMENT	23,991	27,231	27,231	21,451	-27
342 SECURITY OF PERSONS & PROPERTY	4,566	3,810	3,810	3,110	-22.5
352 CIVIL PENALTIES	1,455	1,600	1,600	1,600	0
353 CIVIL INFRACTION PENALTIES	479,806	588,811	588,811	583,036	-1
354 CIVIL PARKING INFRACTION PEN	45,242	3,000	3,000	2,000	-50
355 CRIMINAL TRAFFIC MISD. FINES	49,055	57,560	57,560	43,894	-31.1
356 CRIMINAL NON-TRAFFIC FINES	21,502	22,080	22,080	17,080	-29.3
357 CRIMINAL COSTS	36,139	38,000	38,000	38,000	0
361 INTEREST EARNINGS	6,449	4,500	4,500	4,000	-12.5
369 OTHER MISCELLANEOUS REVENUES	1,356	1,200	1,200	1,200	0
UPPER DISTRICT COURT	**701,960**	**778,792**	**778,792**	**746,371**	**-4.3**
Expenditures					
500 EXPENDITURES	-	102,939	102,939	103,069	0.1
510 SALARIES AND WAGES	299,470	302,430	307,430	315,983	2.7
520 PERSONNEL BENEFITS	94,066	99,222	99,222	106,041	6.4
531 OFFICE AND OPERATING SUPPLIES	4,283	7,100	5,019	6,600	24
532 FUEL CONSUMED	-	-	35	-	0
535 SMALL TOOLS/MINOR EQUIPMENT	1,147	500	2,300	1,500	-53.3
541 PROFESSIONAL SERVICES	92,839	111,260	111,260	104,150	-6.8
542 COMMUNICATIONS	14,462	12,200	12,200	11,450	-6.6
543 TRAVEL	1,158	1,053	1,053	1,053	0
544 TAXES & OPERATING ASSESSMENTS	-	50	50	50	0
545 OPERATING RENTAL/LEASES	-	-	246	-	0
546 INSURANCE AND BONDS	6,651	8,625	8,625	13,840	37.7
547 UTILITY SERVICES	8,040	12,000	12,000	12,000	0
548 REPAIRS & MAINTENANCE	4,012	5,200	4,692	4,792	2.1
549 MISCELLANEOUS	6,980	6,925	7,433	7,383	-0.7
553 VOID TAXES ASSESSMENTS	41	-	-	-	0
555 VOID INTERFUND SUBSIDIES	102,939	-	-	-	0
575 CAPITAL LEASES/INSTALLMENT PUR	4,943	5,500	5,500	5,500	0
591 VOID INTERFUND PROFESSIONAL	1,646	-	-	-	0
592 VOID INTERFUND COMMU	67	-	-	-	0
UPPER DISTRICT COURT	**642,746**	**675,004**	**680,004**	**693,411**	**1.9**

KITTITAS COUNTY
GENERAL FUND

Department 033 Pest & Disease Control Board

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
334 STATE GRANTS	14,723	20,000	20,000	20,000	0
PEST AND DISEASE CONTROL BOARD	**14,723**	**20,000**	**20,000**	**20,000**	**0**
Expenditures					
541 PROFESSIONAL SERVICES	14,723	20,000	20,000	20,000	0
PEST AND DISEASE CONTROL BOARD	**14,723**	**20,000**	**20,000**	**20,000**	**0**

Department 034 Conference of Governments

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
338 INTERGOVERNMENTAL SERVICE REV	-	175	175	175	0
CONFERENCE OF GOVERNMENTS	**-**	**175**	**175**	**175**	**0**
Expenditures					
510 SALARIES AND WAGES	214	300	300	300	0
520 PERSONNEL BENEFITS	77	129	129	131	1.5
34 CONFERENCE OF GOVERNMENTS	**291**	**429**	**429**	**431**	**0.5**

KITTITAS COUNTY
GENERAL FUND

Department 035 Flood Control

In 2013, a new fund was created for Flood Control, see Special Revenue Funds

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
322 NON-BUSINESS LICENSES & PERMIT	2,520	-	-	-	0
333 INDIRECT FEDERAL GRANTS	26,711	-	-	-	0
334 STATE GRANTS	4,452	-	-	-	0
FLOOD CONTROL	**33,682**	**-**	**-**	**-**	**0**
Expenditures					
541 PROFESSIONAL SERVICES	-	75,000	75,000	-	0
555 VOID INTERFUND SUBSIDIES	26,574	-	-	-	0
591 VOID INTERFUND PROFESSIONAL	51,233	-	-	-	0
598 VOID INTERFUND REPAIR/MAINT	116	-	-	-	0
FLOOD CONTROL	**77,922**	**75,000**	**75,000**	**-**	**0**

Department 036 Library Advisory Board

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Expenditures					
552 INTERGOVT PMTS FED/STATE/LOCAL	125,000	123,475	123,475	124,975	1.2
LIBRARY ADVISORY BOARD	**125,000**	**123,475**	**123,475**	**124,975**	**1.2**

KITTITAS COUNTY
GENERAL FUND

Department 037 Emergency Management

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.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
333 INDIRECT FEDERAL GRANTS	157,745	32,000	127,677	80,238	-59.1
369 OTHER MISCELLANEOUS REVENUES	14	-	-	-	0
EMERGENCY MANAGEMENT SERVICES	**157,759**	**32,000**	**127,677**	**80,238**	**-59.1**
Expenditures					
510 SALARIES AND WAGES	130,287	-	51,788	31,620	-63.8
520 PERSONNEL BENEFITS	29,088	-	2,871	10,511	72.7
531 OFFICE AND OPERATING SUPPLIES	984	1,500	948	1,000	5.2
532 FUEL CONSUMED	4,152	3,000	3,000	3,000	0
535 SMALL TOOLS/MINOR EQUIPMENT	1,918	500	66,825	4,800	-1,292.20
541 PROFESSIONAL SERVICES	621	-	-	1,000	100
542 COMMUNICATIONS	3,101	3,860	3,860	5,700	32.3
543 TRAVEL	2,843	1,000	8,108	1,000	-710.8
545 OPERATING RENTAL/LEASES	6,480	12,000	6,480	-	0
547 UTILITY SERVICES	260	400	400	500	20
548 REPAIRS & MAINTENANCE	12,623	2,500	6,766	4,525	-49.5
549 MISCELLANEOUS	-	500	5,000	500	-900
551 INTERGOVT PROFESSIONAL SERVICE	185	-	-	-	0
562 BUILDING/STRUCTURES	33,236	-	-	-	0
564 EQUIPMENT	5,000	35,000	45,783	80,238	42.9
EMERGENCY MANAGEMENT SERVICES	**230,778**	**60,260**	**201,829**	**144,394**	**-39.8**

KITTITAS COUNTY
GENERAL FUND

Department 038 Human Resources

HR provides services and support to employees, supervisory & management staff, the Board of County Commissioners, and the general County structure. Our goal is to provide assistance to employees in a helpful, efficient, professional, and confidential manner, and assist members of the public who are interested in employment with the County with the same efficiency and professionalism.

Employees	2	2	2	2	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
341 GENERAL GOVERNMENT	1,016	1,025	1,025	1,015	-1
369 OTHER MISCELLANEOUS REVENUES	25	10	10	30	66.7
HUMAN RESOURCES	**1,040**	**1,035**	**1,035**	**1,045**	**1**
Expenditures					
510 SALARIES AND WAGES	97,260	97,260	100,760	107,256	6.1
520 PERSONNEL BENEFITS	30,010	32,564	32,564	35,939	9.4
531 OFFICE AND OPERATING SUPPLIES	454	1,000	1,424	1,500	5.1
535 SMALL TOOLS/MINOR EQUIPMENT	1,080	-	-	225	100
541 PROFESSIONAL SERVICES	6,022	13,464	14,264	13,730	-3.9
542 COMMUNICATIONS	762	1,185	1,185	985	-20.3
543 TRAVEL	323	3,338	2,538	5,848	56.6
544 TAXES & OPERATING ASSESSMENTS	520	-	-	-	0
546 INSURANCE AND BONDS	1,572	-	-	1,572	100
548 REPAIRS & MAINTENANCE	28	25	25	50	50
549 MISCELLANEOUS	2,056	5,501	5,501	5,215	-5.5
592 VOID INTERFUND COMMU	260	-	-	-	0
HUMAN RESOURCES	**140,347**	**154,337**	**158,261**	**172,320**	**8.2**

KITTITAS COUNTY
GENERAL FUND

Department 040 Criminal Justice-Law Justice Council

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
313 RETAIL SALES AND USE TAXES	1,041,451	992,000	992,000	1,009,130	1.7
336 STATE ENTITLEMENTS, IN-LIEU	473,013	456,500	456,500	516,500	11.6
CRIMINAL JUSTICE/LAW JUSTICE	**1,514,463**	**1,448,500**	**1,448,500**	**1,525,630**	**5.1**
Expenditures					
541 PROFESSIONAL SERVICES	32,422	-	30,000	-	0
552 INTERGOVT PMTS FED/STATE/LOCAL	17,390	26,000	26,000	25,000	-4
555 VOID INTERFUND SUBSIDIES	869,514	-	-	-	0
40 CRIMINAL JUSTICE/LAW JUSTICE	**919,326**	**26,000**	**56,000**	**25,000**	**-124**

Department 043 Declaration of Emergency

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
333 INDIRECT FEDERAL GRANTS	-	-	20,000	-	0
DECLARATION OF EMERGENCY	**-**	**-**	**20,000**	**-**	**0**
Expenditures					
510 SALARIES AND WAGES	88,018	-	15,411	-	0
520 PERSONNEL BENEFITS	24,265	-	5,043	-	0
531 OFFICE AND OPERATING SUPPLIES	816	-	7	-	0
532 FUEL CONSUMED	326	-	-	-	0
543 TRAVEL	-	-	360	-	0
545 OPERATING RENTAL/LEASES	155	-	919	-	0
547 UTILITY SERVICES	28,061	-	-	-	0
549 MISCELLANEOUS	266	-	-	-	0
591 VOID INTERFUND PROFESSIONAL	107	-	-	-	0
DECLARATION OF EMERGENCY	**142,014**	**-**	**21,740**	**-**	**0**

KITTITAS COUNTY
GENERAL FUND

Department 044 Post Employment Benefits

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

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Expenditures					
520 PERSONNEL BENEFITS	46,684	50,000	50,000	50,000	0
529 DISABILITY INSURANCE	18,673	52,500	52,500	27,500	-90.9
POST EMPLOYMENT BENEFITS	**65,357**	**102,500**	**102,500**	**77,500**	**-32.3**

Department 045 Historical Document Program

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.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
341 GENERAL GOVERNMENT	11,419	10,500	10,500	11,452	8.3
HISTORICAL DOCUMENT PROGRAM	**11,419**	**10,500**	**10,500**	**11,452**	**8**
Expenditures					
510 SALARIES AND WAGES	9,932	12,480	12,480	10,295	-21.2
520 PERSONNEL BENEFITS	1,630	2,172	2,172	1,970	-10.3
HISTORICAL DOCUMENT PROGRAM	**11,562**	**14,652**	**14,652**	**12,265**	**-19.5**

KITTITAS COUNTY
GENERAL FUND

Department 046 Current Use (Open Space)

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
341 GENERAL GOVERNMENT	1,400	1,500	1,500	1,500	0
CURRENT USE (OPEN SPACE)	**1,400**	**1,500**	**1,500**	**1,500**	**0**
Expenditures					
541 PROFESSIONAL SERVICES	-	250	250	250	0
544 TAXES & OPERATING ASSESSMENTS	77	-	-	-	0
549 MISCELLANEOUS	638	1,250	1,250	1,500	16.7
CURRENT USE (OPEN SPACE)	**715**	**1,500**	**1,500**	**1,750**	**14.3**

Department 047 Upper Co Groundwater Study

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
338 INTERGOVERNMENTAL SERVICE REV	8,158	5,000	15,000	-	0
UPPER CO GROUNDWATER STUDY	**8,158**	**5,000**	**15,000**	**-**	**0**
Expenditures					
541 PROFESSIONAL SERVICES	9,475	5,000	30,000	-	0
UPPER CO GROUNDWATER STUDY	**9,475**	**5,000**	**30,000**	**-**	**0**

Department 060 Computer Equipment Replacement

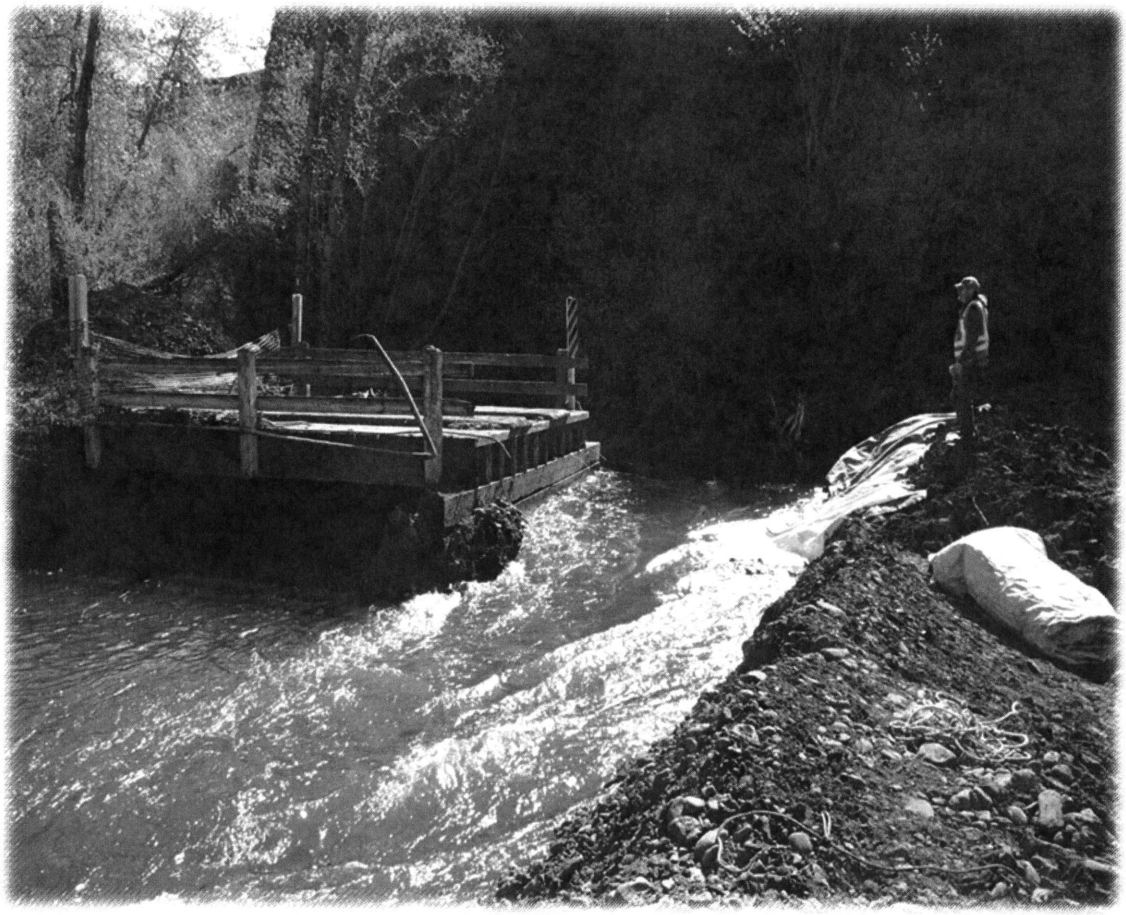
Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
338 INTERGOVERNMENTAL SERVICE REV	-	-	2,000	-	0
COMPUTER EQUIPMENT REPLACEMENT	**-**	**-**	**2,000**	**-**	**0**
Expenditures					
535 SMALL TOOLS/MINOR EQUIPMENT	53,656	27,000	42,364	36,000	-17.7
COMPUTER EQUIPMENT REPLACEMENT	**53,656**	**27,000**	**42,364**	**36,000**	-17.7

KITTITAS COUNTY
GENERAL FUND

Department 109 County Fair & Event Center

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.

Employees	5.8	5.8	5.8	5.8	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
336 STATE ENTITLEMENTS, IN-LIEU	37,319	35,000	35,000	37,000	5.4
337 INTERLOCAL GRANTS, ETC.	-	-	6,000	-	0
341 GENERAL GOVERNMENT	1,127	2,000	2,800	4,000	30
347 CULTURE AND RECREATION	179,338	163,500	186,390	178,000	-4.7
361 INTEREST EARNINGS	(23)	-	-	-	0
362 RENT, LEASES AND CONCESSIONS	374,732	364,500	377,700	403,500	6.4
367 CONTRIBUTIONS/DONATION PRIVATE	12,809	14,000	14,000	13,000	-7.7
369 OTHER MISCELLANEOUS REVENUES	28,005	18,500	22,250	29,385	24.3
397 OPERATING TRANSFERS IN	159,000	100,000	105,000	150,000	30
COUNTY FAIR	**792,305**	**697,500**	**749,140**	**814,885**	**8.1**
Expenditures					
510 SALARIES AND WAGES	273,677	278,821	321,821	287,178	-12.1
520 PERSONNEL BENEFITS	80,536	87,332	87,332	96,940	9.9
531 OFFICE AND OPERATING SUPPLIES	117,167	115,000	134,450	118,065	-13.9
532 FUEL CONSUMED	11,121	9,500	13,610	9,800	-38.9
534 ITEMS PURCHASE INVENTORY/RESAL	1,409	2,000	3,425	3,500	2.1
535 SMALL TOOLS/MINOR EQUIPMENT	7,709	7,700	15,820	9,200	-72
541 PROFESSIONAL SERVICES	149,755	143,000	176,610	156,100	-13.1
542 COMMUNICATIONS	5,797	5,350	5,350	6,750	20.7
543 TRAVEL	1,257	2,000	3,406	3,500	2.7
544 TAXES & OPERATING ASSESSMENTS	23,970	5,700	6,125	18,900	67.6
545 OPERATING RENTAL/LEASES	37,401	36,000	37,567	39,700	5.4
546 INSURANCE AND BONDS	24,058	21,500	26,800	21,500	-24.7
547 UTILITY SERVICES	120,734	119,700	119,700	97,100	-23.3
548 REPAIRS & MAINTENANCE	13,215	25,800	25,800	26,800	3.7
549 MISCELLANEOUS	22,829	15,500	15,950	16,640	4.2
551 INTERGOVT PROFESSIONAL SERVICE	100	325	325	525	38.1
553 VOID TAXES ASSESSMENTS	6,910	-	-	-	0
562 BUILDING/STRUCTURES	190,369	-	264,735	10,000	-2,547.40
563 OTHER IMPROVEMENTS	-	-	5,000	-	0
564 EQUIPMENT	6,480	2,000	2,000	3,000	33.3
580 DEBT SERVICE: INTEREST	1,115	-	-	-	0
591 VOID INTERFUND PROFESSIONAL	141	-	-	-	0
592 VOID INTERFUND COMMU	69	-	-	-	0
COUNTY FAIR	**1,095,820**	**877,228**	**1,265,826**	**925,198**	**-36.8**



Cooke Canyon Road Bridge

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 2012 actual and 2013 and 2014 budgets and the percentage of increase/decrease.

		2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
101	AIRPORT	587,671	318,284	318,284	663,750	52.1
105	COMMUNITY SERVICES	1,222,129	1,308,620	1,308,620	1,428,072	8.4
106	COUNTY ROAD	10,295,163	23,360,932	23,360,932	27,267,170	14.3
107	FLOOD CONTROL	30,855	734,228	734,228	1,846,857	60.2
108	PUBLIC FACILITES	703,982	1,927,130	1,927,130	2,308,154	16.5
110	EIS TRUST		280,000	280,000	280,000	0
112	LOW INCOME HOUSING	101,915	215,300	215,300	155,125	-38.8
113	RECREATION	13,636	25,800	40,800	17,800	-129.2
114	HOMELESSNESS HOUSING ASSIST	143,440	654,600	654,600	740,600	11.6
115	TRIAL COURT IMPROVEMENTS	47,575	219,100	219,100	284,100	22.9
116	PUBLIC HEALTH	1,137,932	1,773,178	1,845,243	1,452,077	-27.1
118	VETERANS ASSISTANCE	73,108	150,121	150,121	95,075	-57.9
119	"911" PHONE SYSTEM	561,515	875,625	1,375,625	826,150	-66.5
120	3/10TH CRIMINAL JUSTICE TAX	1,080,512	2,473,631	2,582,438	2,416,000	-6.9
121	TREASURER ULID/RID RESERVE	43	7,400	7,400	7,400	0
123	NOXIOUS WEED CONTROL	330,188	350,000	368,065	355,000	-3.7
125	AUDITOR CENT DOC PRESERVATION	22,436	319,300	319,300	374,700	14.8
127	MISDEMEANANT PROBATION	731,686	832,143	832,143	838,468	0.8
130	PROSECUTOR VICTIM/WITNESS	103,143	131,100	131,100	114,071	-14.9
131	DRUG ENFORCEMENT RESERVE FUND	51,343	18,000	18,000	30,000	40
134	PUBLIC DEFENSE	24,225	195,100	195,100	195,200	0.1
135	FORFEITED DRUG PROCEEDS FUND	3,014	26,000	26,000	25,000	-4
136	ADULT MISD P-CH DIVERSION FUND		20,500	60,500		0
140	STADIUM	471,099	1,059,307	1,559,307	766,922	-103.3
142	REAL ESTATE EXCISE TAX TECH	10,000	50,000	50,000	50,000	0

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

AIRPORT – Airport maintenance is required to repair damage and keep runways, taxi-ways, and taxi-lanes functional. This includes everything from filling cracks and re-striping, to repairing signs and trimming/spraying vegetation. Weed control is provided for the airfield and the industrial area. Maintenance also must be available for emergent needs such as snow removal. The preservation and overlay of Runway 7-25 is funded under this category and is expected to cost about $300,000. Airport operations are the costs that are required to keep the day to day operation of the airport going. These include both the Aeronautical area and the Industrial area. Some operational costs of note include snow removal, weed control-mowing, and runway lighting. The airport operational budget for 2014 is $46,000. The total 2014 budget is $663,750.

COMMUNITY SERVICES - Community Services receives property taxes in the amount of $152,500. The property taxes are split equally between Mental Health and Developmental Disability programs. This fund is divided between three 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 2014 budget is $1,428,072.

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

COUNTY ROAD - County Road receives property taxes in the amount of $5,796,061, which is reduced by the diversion of $200,000 in property taxes to the General Fund for traffic safety.

The 2014 County Road budget is $27,267,170, which includes $7,577,635 for road maintenance and $7,334,000 for road construction. The Annual Construction Program for 2014 adopted by the Board of County Commissioners and Resolution 2013-122 is shown on page 223 of this document.

FLOOD CONTROL - The Board of County Commissioners formed a Flood Control Zone District (FCZD) through resolution on July 17, 2012. On August 7, 2012, the BOCC approved a resolution placing a measure on the November 6, 2012 ballot to ask the county residents whether the district should be funded. Voters approved funding (50.68% approval) of the FCZD authorizing the District to collect a regular property levy of $0.07 per $1000 of assessed value for a period of 7 years. The 2014 Budget is $1,846,857.

The county-wide Flood Control Zone District is responsible for carrying out activities to:

- Reduce reliance on general funds for flood fighting and recovery.
- Lower the flood risk to public and private infrastructure through proactive flood management.
- Prevent the creation of new flooding problems.
- Ensure that the existing flood protection systems are properly maintained.
- Enhance the understanding of floodplain and river systems to provide direction on the best use of Kittitas County resources.
- Match and leverage federal and state funds and existing flood control efforts.

The costs for the Flood Control operations were paid in prior years from the General Fund.

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 2014 budget includes projects that were awarded to other governmental entities in the amount of $700,000, per the Board of County Commissioners Resolution 2013-109.

- City of Kittitas Main Street Illumination Project - $100,000
- Kittitas County Chamber of Commerce Finance of Personnel - $60,000
- City of Roslyn Roof Replacement - $168,000
- City of Ellensburg Hubbell Building Renovation - $172,000
- Kittitas Environmental Education Network Yakima River Canyon Scenic Byway Interpretive Center - $200,000
- City of Cle Elum Railroad Street Extension Utilities Improvement - $395,600

Projects carried forward are as follows:

- City of Cle Elum Railroad Street Extension Utilities Improvement - $395,600
- City of Ellensburg Rotary Park Parking Lot Construction - $100,000
- Kittitas County Airport Bowers Field Industrial Park Road Improvements - $150,000

- City of Ellensburg Development of parcels - $400,000
- Ellensburg Development Group (EBDA) Admin/Operations 2011 - $50,000
- City of Kittitas Downtown Storm Water Improvements - $60,000
- Kittitas Co Roads – Bowers Field Industrial Park Access East Ph 2 - $180,000

In 2014, 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:

Project	Amount
Kittitas County Fairground Grandstand Bond Payment annually	122,620
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	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 / 4H 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

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

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 2014 budget is $280,000.

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% for County low income housing projects and 40% is remitted to the State of Washington. The 2014 budget is $155,125.

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:

Project	Funding Year	Amount
HopeSource-Rent Assistance 2014	**2014**	**30,000.00**
HopeSource-Rent Assistance 2013	**2013**	**30,000.00**
HopeSource-Rent Assistance 2012	**2012**	**30,000.00**
HopeSource Rent Assistance	**2011**	**61,500.00**
Polaris Project	**2010**	**9,400.00**
HopeSource	**2010**	**61,500.00**
Habitat House #11 Matching funds	**2010**	**50,000.00**
Habitat House #13, 14, 15	**2010**	**50,000.00**
Habitat House #9	**2009**	**100,000.00**

RECREATION – The Recreation budget is for the operation and maintenance of the County Park and boat ramp located at Vantage. The 2014 budget is $25,800.

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

Year	Entity	Amount
2013	**City of Kittitas - Gazebo**	**18,000.00**
2013	**City of South Cle Elum - Picnic Shelter**	**12,013.00**
2011	**City of Cle Elum – Memorial Park Youth Baseball**	**20,000.00**
2010	**City of Ellensburg – Rotary Club of Ellensburg 2010**	**48,000.00**
2010	**City of Cle Elum – Baseball Park 2010**	**50,000.00**
2009	**City of Ellensburg – Rotary Club of Ellensburg 2009**	**25,340.00**
2008	**City of Roslyn – Runje Playfields 2008**	**54,873.32**
2008	**City of Cle Elum – Baseball Park 2008**	**2,283.01**
2008	**Town of South Cle Elum – Fireman's Park Playground 2008**	**28,989.10**
2008	**City of Ellensburg –Rotary Club of Ellensburg 2008**	**34,660.00**
2006	**City of Ellensburg – West Ellensburg Park 2006**	**57,000.00**
2006	**City of Cle Elum – Youth Baseball Park 2006**	**11,732.61**

2006	**City of Cle Elum – Youth Skate Park 2006**	**64,635.52**
2006	**Ellensburg Morning Rotary – West Ellensburg Park 2006**	**57,900.00**
2005	**City of Ellensburg – West Ellensburg Park 2005**	**19,314.44**
2005	**City of Cle Elum – Youth Baseball Park 2005**	**25,984.38**
2004	**City of Ellensburg – West Ellensburg Park 2004**	**288,054.74**
2003	**City of Ellensburg – West Ellensburg Park 2003**	**65,630.82**

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

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

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

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

Project	Funding Year	Amount
HopeSource	**2014**	**37,000.00**
Kittitas County Habitat Humanity	**2014**	**17,100.00**
HopeSource-Housing Preservation	**2014**	**25,000.00**
HopeSource-Housing Preservation	**2014**	**25,000.00**
HopeSource	**2013**	**37,000.00**
Elmview	**2013**	**90,000.00**

EnTrust - HAP	2013	142,900.00
HopeSource	2012	37,000.00
People for People	2012	5,000.00
Elmview	2012	80,000.00
EnTrust - HAP	2012	85,026.00
EnTrust	2011	100,000.00
Kimberly Tulley	2011	1,000.00
HopeSource	2011	2,200.00
Housing Authority	2011	13,700.00
Hearth Grant	2010	100,000.00
HopeSource Polaris Project	2010-2024	526,800.00
Housing Authority Hotline	2010	26,796.00
Housing Authority Support	2010	15,000.00
Hearth Grant	2009	45,212.50
HopeSource/HPRP	2009	80,000.00

The 2014 budget is $740,600.

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 2014 budget is 284,100.

PUBLIC HEALTH – The Public Health fund includes funding for a variety of programs. The programs include health services, environmental health, and vital records. The 2014 budget is $1,452,077.

VETERAN'S ASSISTANCE – Veterans Assistance fund receives property taxes in the amount of $50,000. 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. The 2014 budget is $95,075.

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 RCW Chapter 82.14B and Effective January 1, 2011, the excise taxes collected for each Telephone Access line, Radio 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. In December 2013, Ordinance 2013-014 was adopted to imposing an Enhanced 911 Excise Tax on Prepaid Wireless Telecommunication service. The 2014 budget is $826,150.

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

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 155 of this document. The 2014 budget is $2,416,000.

TREASURER ULID/RID RESERVE – This fund is used to pay for costs of the purchasing, printing, mailing and processing of statements for the Utility Land Improvement Districts (ULID). The current budget is $7,400.

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 2014 budget is $355,000.

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 2014 budget is $374,700.

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 2014 budget is $838,468.

PROSECUTOR WICTIM/WITNESS – The 2014 budget is $114,071. The purpose of this fund is to provide a program for victims and witnesses of crimes to be administered by the Prosecuting Attorney to be used exclusively for comprehensive programs to encourage and facilitate testimony by the victims of and witnesses to crimes.

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 2014 budget is $30,000.

PUBLIC DEFENSE – This fund was created to spend funds on improving the quality of legal representation directly received by indigent defendants as required by R.C.W Chapter 10.101.050. The 2014 budget is $195,200.

FORFEITED DRUG PROCEEDS FUND – This fund requires "that forfeited property and net proceeds not required to be paid to the state treasurer be retained by the seizing law enforcement agency exclusively for the expansion and improvement of controlled substance related to law enforcement activity." And that "money retained under this section may not be used to supplant preexisting funding sources." These funds shall be used exclusively for the expansion and improvement of controlled substance related law enforcement activity. The 2014 budget is $25,000.

ADULT MISDEMEANANT PROBATION – The County Prosecutor has in coordination with local law enforcement and Kittitas County Misdemeanant Probation created an Adult Misdemeanor Pre-charging Diversion Program. Individuals that wish to take advantage of this program are required to make contributions to cover the administrative expense of the program and to benefit the community by increasing enforcement of the law and education regarding illegal drug and alcohol use. There is no budget for this fund in 2014 as we are closing this fund.

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

STADIUM FUND (hotel motel funds) – This budget is $766,922. 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. The Lodging Tax Committee reviews all applications and submits recommendations to the Board of County Commissioners for funding. 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.*

REAL ESTATE EXCISE TAX TECH – This budget is $50,000. This fund was created in 2005 as per R.C.W 82.45.180 to be used exclusively for the development, implementation and maintenance of an electronic processing and reporting system for real estate excise tax affidavits. Any funds held in the account that are not expended by the earlier of: July 1, 2015, or at such time that the county treasurer is utilizing an electronic processing and reporting system for real estate excise tax affidavits compatible with the department and compatible with the processes used in the offices of the County Assessor and County Auditor, revert to the special real estate and property tax administration assistance account.

DETAILED BUDGETS

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

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

101 Airport

Delivering consistent levels of service in a constantly changing world is a big challenge. The airfield infrastructure diminishes and the cost to maintain or repair it is rising due to increasing costs and decreasing opportunities for grant funding.

The Airport Fund provides the financial resources needed to manage, develop, and maintain the Bowers Field Airport's Aeronautical & Industrial Areas - totaling approximately 1,300 acres. Midstate Aviation is responsible for the day-to-day operations of the Aeronautical Area, and provides the contract for the Central Washington University Flight School.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	155,000	155,000	200,000	22.5
331 DIRECT FEDERAL GRANTS	379,101	-	-	-	0
334 STATE GRANTS	9,530	-	-	150,000	100
361 INTEREST EARNINGS	(306)	100	100	100	0
362 RENT, LEASES AND CONCESSIONS	163,022	159,467	159,467	159,933	0.3
365 INTERNAL SERV FUND - MISC REV	-	3,717	3,717	3,717	0
369 OTHER MISCELLANEOUS REVENUES	229	-	-	-	0
397 OPERATING TRANSFERS IN	-	-	-	150,000	100
AIRPORT	**551,575**	**318,284**	**318,284**	**663,750**	52.1
Expenditures					
508 ENDING FUND BALANCE	-	165,784	165,784	155,000	-7
510 SALARIES AND WAGES	50,431	45,775	45,775	73,450	37.7
520 PERSONNEL BENEFITS	28,504	25,425	25,425	41,100	38.1
531 OFFICE AND OPERATING SUPPLIES	2,004	3,650	3,650	12,250	70.2
535 SMALL TOOLS/MINOR EQUIPMENT	685	-	-	-	0
541 PROFESSIONAL SERVICES	74,520	41,025	41,025	341,650	88
542 COMMUNICATIONS	102	-	-	27,500	100
543 TRAVEL	1,854	-	-	-	0
544 TAXES & OPERATING ASSESSMENTS	294	11,050	11,050	12,550	12
545 OPERATING RENTAL/LEASES	78	3,275	3,275	-	0
546 INSURANCE AND BONDS	7,523	-	-	-	0
547 UTILITY SERVICES	4,651	22,250	22,250	-	0
548 REPAIRS & MAINTENANCE	391,311	-	-	-	0
549 MISCELLANEOUS	3,267	-	-	-	0
551 INTERGOVT PROFESSIONAL SERVICE	162	-	-	-	0
552 INTERGOVT PMTS FED/STATE/LOCAL	-	50	50	250	80
553 VOID TAXES ASSESSMENTS	8,079	-	-	-	0
580 DEBT SERVICE: INTEREST	34	-	-	-	0
592 VOID INTERFUND COMMU	218	-	-	-	0
593 VOID INTERFUND SUPPLIES	62	-	-	-	0
595 VOID INTERFUND RENTALS	8,421	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	5,473	-	-	-	0
AIRPORT	**587,671**	**318,284**	**318,284**	**663,750**	**52.1**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

105 Community Services

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	101,700	101,700	152,500	33.3
311 GENERAL PROPERTY TAXES	168,148	149,000	149,000	220,572	32.5
312 TIMBER HARVEST TAXES	112	20	20	-	0
317 EXCISE TAXES	329	200	200	300	33.3
333 INDIRECT FEDERAL GRANTS	80,369	100,000	100,000	100,000	0
334 STATE GRANTS	809,224	953,000	953,000	950,000	-0.3
336 STATE ENTITLEMENTS, IN-LIEU	2,241	2,200	2,200	2,200	0
338 INTERGOVERNMENTAL SERVICE REV	1,041	-	-	-	0
397 OPERATING TRANSFERS IN	2,500	2,500	2,500	2,500	0
COMMUNITY SERVICES	**1,063,964**	**1,308,620**	**1,308,620**	**1,428,072**	8.4
Expenditures					
500 EXPENDITURES	-	1,260	1,260	1,200	-5
508 ENDING FUND BALANCE	-	69,560	69,560	-	0
510 SALARIES AND WAGES	5,810	11,204	11,204	12,240	8.5
520 PERSONNEL BENEFITS	689	1,628	1,628	3,975	59
531 OFFICE AND OPERATING SUPPLIES	2	-	-	-	0
541 PROFESSIONAL SERVICES	1,209,413	1,220,843	1,220,843	1,406,007	13.2
542 COMMUNICATIONS	486	-	-	300	100
543 TRAVEL	383	500	500	500	0
544 TAXES & OPERATING ASSESSMENTS	95	-	-	-	0
546 INSURANCE AND BONDS	2,829	2,000	2,000	3,000	33.3
549 MISCELLANEOUS	456	1,625	1,625	850	-91.2
591 VOID INTERFUND PROFESSIONAL	1,311	-	-	-	0
592 VOID INTERFUND COMMU	1	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	654	-	-	-	0
COMMUNITY SERVICES	**1,222,129**	**1,308,620**	**1,308,620**	**1,428,072**	**8.4**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

106 County Road

The Road Fund provides the financial resources needed to manage, develop, and maintain county roads - totaling 564 miles long. It takes over 45 qualified people and a $26 million dollar budget to provide the basic public works services county residents and visitors expect of our rural county.

We employ specialists to get the job done including: engineers, technicians, surveyors, draftsmen, heavy equipment operators, flaggers, mechanics, floodplain experts, traffic technicians, managers, accountants, planners, office assistants, and map specialists.

Delivering consistent levels of service in a constantly changing world is a big challenge. Populations grow, service needs increase, technologies advance, and regulations change. The road infrastructure wears out and the cost to maintain or repair it is rising due to increasing costs for gasoline, oil, and diesel fuel.

Road maintenance is required daily to repair damage and keep roads functional. This includes everything from filling potholes and re-striping, to repairing signs and trimming roadside vegetation. Additionally, crews must be available for emergent needs such as snow and ice control, flood damage repair, and cleaning drainage pipes.

Road preservation is the process of restoring a roadway when it begins to wear out. Even with daily maintenance, all roads eventually need chip sealing or paving, and aging bridges, walls, pipes, guardrail, and signs need replacement.

Road improvements are necessary when a road must be upgraded to keep up with demand or to improve its function. Improvements may increase safety, improve durability, ease congestion, or add features such as sidewalks for pedestrians.

No job is finished ... until the paperwork is done. To keep everything moving, a department administration team coordinates all county road work activities through management, administration, planning, budgeting, and record keeping.

Employees	**44.75**	**46**	**46**	**43.75**	
	2012 ACTUAL	**2013 ADOPTED BUDGET**	**2013 AMENDED BUDGET**	**2014 BUDGET ADOPTED**	**% Change 2013/2014**
Revenues					
301 BEGINNING FUND BALANCE	-	14,759,500	14,759,500	15,042,552	1.9
311 GENERAL PROPERTY TAXES	4,158,907	4,650,000	4,650,000	5,796,061	19.8
312 TIMBER HARVEST TAXES	3,810	-	-	-	0
317 EXCISE TAXES	10,376	-	-	-	0
319 PENALTIES & INT. ON DEL. TAXES	(51)	-	-	-	0
321 BUSINESS LICENSE AND PERMITS	2,850	600	600	5,000	88
322 NON-BUSINESS LICENSES & PERMIT	10,485	5,264	5,264	10,000	47.4
331 DIRECT FEDERAL GRANTS	447,119	17,030	17,030	-	0
332 FEDERAL ENTITLEMENTS, IN-LIEU	341,479	100,000	100,000	-	0
333 INDIRECT FEDERAL GRANTS	728,237	1,026,000	1,026,000	3,385,000	69.7
334 STATE GRANTS	2,709,501	803,748	803,748	933,985	13.9
336 STATE ENTITLEMENTS, IN-LIEU	1,869,878	1,792,840	1,792,840	1,831,122	2.1
338 INTERGOVERNMENTAL SERVICE REV	162,174	152,950	152,950	193,200	20.8
339 AMERICAN RECOVERY REINVESTMENT	4,808	-	-	-	0
341 GENERAL GOVERNMENT	4,127	1,250	1,250	1,250	0
344 TRANSPORTATION	4,120	2,000	2,000	3,000	33.3
345 ECONOMIC ENVIRONMENT	7,814	-	-	4,500	100
349 OTHER INTERFUND CHARGES SERV	74,682	15,000	15,000	34,500	56.5
361 INTEREST EARNINGS	25,287	17,500	17,500	16,000	-9.4
366 INTERFUND MISC REVENUES	34	-	-	-	0
367 CONTRIBUTIONS/DONATION PRIVATE	35,150	-	-	-	0
369 OTHER MISCELLANEOUS REVENUES	33,380	17,250	17,250	11,000	-56.8
397 OPERATING TRANSFERS IN	273,946	-	-	-	0
COUNTY ROAD	**10,908,112**	**23,360,932**	**23,360,932**	**27,267,170**	14.3

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

106 County Road Continued

Expenditures					
508 ENDING FUND BALANCE	-	11,641,592	11,641,592	9,045,657	-28.7
510 SALARIES AND WAGES	1,857,353	2,687,680	2,687,680	2,415,000	-11.3
520 PERSONNEL BENEFITS	514,412	1,416,300	1,416,300	1,288,500	-9.9
531 OFFICE AND OPERATING SUPPLIES	1,678,446	2,018,575	2,018,575	2,459,000	17.9
532 FUEL CONSUMED	2,005	-	-	-	0
535 SMALL TOOLS/MINOR EQUIPMENT	32,368	-	-	-	0
541 PROFESSIONAL SERVICES	526,273	4,418,475	4,418,475	10,261,351	56.9
542 COMMUNICATIONS	6,971	-	-	-	0
543 TRAVEL	8,803	-	-	-	0
544 TAXES & OPERATING ASSESSMENTS	5,120	-	-	-	0
545 OPERATING RENTAL/LEASES	43,397	-	-	-	0
546 INSURANCE AND BONDS	66,928	-	-	-	0
547 UTILITY SERVICES	6,320	-	-	-	0
548 REPAIRS & MAINTENANCE	3,692,452	-	-	-	0
549 MISCELLANEOUS	51,363	1,076,485	1,076,485	1,587,162	32.2
551 INTERGOVT PROFESSIONAL SERVICE	25,562	51,825	51,825	137,000	62.2
552 INTERGOVT PMTS FED/STATE/LOCAL	6,037	-	-	-	0
553 VOID TAXES ASSESSMENTS	949	-	-	-	0
554 VOID INTERFUND TAXES/ASSESS	1,120	-	-	-	0
564 EQUIPMENT	-	50,000	50,000	73,500	32
591 VOID INTERFUND PROFESSIONAL	20,022	-	-	-	0
592 VOID INTERFUND COMMU	1,705	-	-	-	0
593 VOID INTERFUND SUPPLIES	199,147	-	-	-	0
595 VOID INTERFUND RENTALS	1,334,318	-	-	-	0
598 VOID INTERFUND REPAIR/MAINT	6,395	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	207,695	-	-	-	0
COUNTY ROAD	**10,295,163**	**23,360,932**	**23,360,932**	**27,267,170**	**14.3**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

107 Flood Control

The Flood Control Zone District (FCZD) Fund provides the financial resources needed to reduce flood damage through activities including flood warning and emergency response, flood proofing and elevation of structures, property acquisition, implementation of consistent development regulations that recognize the impacts of flooding, basin-wide flood planning, and the identification, engineering, and construction of capital projects that address flooding problems.

The district is staffed by Public Works employees. When necessary, staff will request assistance from an on-call hydraulic engineer consultant to assist with more complex projects.

The Flood Control Zone District was formed in July 2012 and just completed its first year of operation. The funding was approved by the voters during the November 2012 General Election. To achieve its goals, the district focuses on the following tasks.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	-	-	315,682	100
311 GENERAL PROPERTY TAXES	-	412,000	412,000	424,218	2.9
322 NON-BUSINESS LICENSES & PERMIT	3,240	5,000	5,000	7,000	28.6
333 INDIRECT FEDERAL GRANTS	7,268	271,910	271,910	803,707	66.2
334 STATE GRANTS	1,211	45,318	45,318	296,250	84.7
397 OPERATING TRANSFERS IN	26,574	-	-	-	0
FLOOD CONTROL	**38,294**	**734,228**	**734,228**	**1,846,857**	60.2
Expenditures					
508 ENDING FUND BALANCE	-	121,682	121,682	222,115	45.2
510 SALARIES AND WAGES	4,696	97,630	97,630	128,500	24
520 PERSONNEL BENEFITS	2,621	55,650	55,650	67,450	17.5
531 OFFICE AND OPERATING SUPPLIES	-	880	880	9,750	91
535 SMALL TOOLS/MINOR EQUIPMENT	2,470	-	-	-	0
541 PROFESSIONAL SERVICES	20,144	451,636	451,636	667,844	32.4
551 INTERGOVT PROFESSIONAL SERVICE	-	6,750	6,750	10,000	32.5
561 LAND PURCHASES	-	-	-	240,000	100
562 BUILDING/STRUCTURES	-	-	-	501,198	100
591 VOID INTERFUND PROFESSIONAL	158	-	-	-	0
593 VOID INTERFUND SUPPLIES	192	-	-	-	0
595 VOID INTERFUND RENTALS	38	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	537	-	-	-	0
FLOOD CONTROL	**30,855**	**734,228**	**734,228**	**1,846,857**	**60.2**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

108 Public Facilites

The Director of Public Works administers the Kittitas County Public Facilities Fund. Kittitas County qualifies as a distressed county under Section 5 of RCW 82.14.370. Qualification as a distressed county allows us to receive monies back from the Department of Revenue as a percentage of all taxable sales in Kittitas County for a period of 25 years. The acceptance of this revenue did not create a new tax upon the citizens of Kittitas County. Kittitas County receives .09 percent of the state's share of Kittitas Counties' sales and use tax.

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.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	1,456,130	1,456,130	1,765,154	17.5
313 RETAIL SALES AND USE TAXES	629,811	468,000	468,000	540,000	13.3
361 INTEREST EARNINGS	3,067	3,000	3,000	3,000	0
PUBLIC FACILITES	**632,877**	**1,927,130**	**1,927,130**	**2,308,154**	16.5
Expenditures					
500 EXPENDITURES	-	164,400	164,400	161,300	-1.9
508 ENDING FUND BALANCE	-	742,130	742,130	425,364	-74.5
510 SALARIES AND WAGES	15	5,000	5,000	3,000	-66.7
520 PERSONNEL BENEFITS	8	-	-	-	0
541 PROFESSIONAL SERVICES	50,000	-	-	-	0
542 COMMUNICATIONS	13	-	-	-	0
548 REPAIRS & MAINTENANCE	447	-	-	-	0
552 INTERGOVT PMTS FED/STATE/LOCAL	222,238	1,015,600	1,015,600	1,718,490	40.9
555 VOID INTERFUND SUBSIDIES	431,246	-	-	-	0
593 VOID INTERFUND SUPPLIES	12	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	2	-	-	-	0
PUBLIC FACILITES	**703,982**	**1,927,130**	**1,927,130**	**2,308,154**	**16.5**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

110 EIS Trust

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	280,000	280,000	280,000	0
EIS TRUST	**-**	**280,000**	**280,000**	**280,000**	**0**
Expenditures					
541 PROFESSIONAL SERVICES	-	280,000	280,000	280,000	0
110 EIS TRUST					

112 Low Income Housing

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	170,000	170,000	100,000	-70
341 GENERAL GOVERNMENT	51,277	45,000	45,000	55,000	18.2
361 INTEREST EARNINGS	367	300	300	125	-140
LOW INCOME HOUSING	**51,644**	**215,300**	**215,300**	**155,125**	-38.8
Expenditures					
500 EXPENDITURES	-	142	142	-	0
508 ENDING FUND BALANCE	-	81,637	81,637	1,604	-4,989.60
510 SALARIES AND WAGES	207	1,260	1,260	1,260	0
520 PERSONNEL BENEFITS	106	661	661	661	0
541 PROFESSIONAL SERVICES	101,408	131,600	131,600	151,600	13.2
591 VOID INTERFUND PROFESSIONAL	170	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	23	-	-	-	0
LOW INCOME HOUSING	**101,915**	**215,300**	**215,300**	**155,125**	**-38.8**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

113 Recreation

The Director of Public Works administers the Kittitas County Recreation Fund. 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 (PUD) and Washington State Department of Transportation.

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	12,000	12,000	11,000	-9.1
338 INTERGOVERNMENTAL SERVICE REV	7,206	7,000	7,000	-	0
361 INTEREST EARNINGS	22	50	50	50	0
397 OPERATING TRANSFERS IN	6,750	6,750	21,750	6,750	-222.2
RECREATION	**13,978**	**25,800**	**40,800**	**17,800**	-129.2
Expenditures					
508 ENDING FUND BALANCE	-	2,600	2,600	-	0
510 SALARIES AND WAGES	974	2,725	2,725	1,825	-49.3
520 PERSONNEL BENEFITS	551	1,535	1,535	1,020	-50.5
531 OFFICE AND OPERATING SUPPLIES	418	1,125	1,125	575	-95.7
541 PROFESSIONAL SERVICES	-	1,215	1,215	-	0
544 TAXES & OPERATING ASSESSMENTS	-	50	50	430	88.4
546 INSURANCE AND BONDS	143	-	-	-	0
547 UTILITY SERVICES	10,731	15,800	15,800	-	0
548 REPAIRS & MAINTENANCE	447	-	-	13,250	100
549 MISCELLANEOUS	-	650	650	600	-8.3
552 INTERGOVT PMTS FED/STATE/LOCAL	-	100	15,100	100	-15,000.00
553 VOID TAXES ASSESSMENTS	80	-	-	-	0
593 VOID INTERFUND SUPPLIES	5	-	-	-	0
595 VOID INTERFUND RENTALS	180	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	107	-	-	-	0
RECREATION	**13,636**	**25,800**	**40,800**	**17,800**	**-129.2**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

114 Homlessness Housing Assistance

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	450,000	450,000	500,000	10
341 GENERAL GOVERNMENT	236,849	204,000	204,000	240,000	15
361 INTEREST EARNINGS	751	600	600	600	0
HOMELESSNESS HOUSING ASSIST	**237,600**	**654,600**	**654,600**	**740,600**	11.6
Expenditures					
500 EXPENDITURES	-	162	162	150	-8
508 ENDING FUND BALANCE	-	295,229	295,229	300,000	1.6
510 SALARIES AND WAGES	917	1,440	1,440	192	-650
520 PERSONNEL BENEFITS	464	919	919	283	-224.7
541 PROFESSIONAL SERVICES	141,306	356,850	356,850	439,975	18.9
544 TAXES & OPERATING ASSESSMENTS	77	-	-	-	0
591 VOID INTERFUND PROFESSIONAL	572	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	103	-	-	-	0
HOMELESSNESS HOUSING ASSIST	**143,440**	**654,600**	**654,600**	**740,600**	**11.6**

115 Trial Court Improvements

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	135,000	135,000	200,000	32.5
336 STATE ENTITLEMENTS, IN-LIEU	40,260	42,000	42,000	42,000	0
361 INTEREST EARNINGS	123	100	100	100	0
397 OPERATING TRANSFERS IN	40,260	42,000	42,000	42,000	0
TRIAL COURT IMPROVEMENTS	**80,643**	**219,100**	**219,100**	**284,100**	22.9
Expenditures					
508 ENDING FUND BALANCE	-	84,100	84,100	198,654	57.7
535 SMALL TOOLS/MINOR EQUIPMENT	2,579	-	-	-	0
541 PROFESSIONAL SERVICES	44,996	125,000	125,000	44,996	-177.8
548 REPAIRS & MAINTENANCE	-	10,000	10,000	40,450	75.3
TRIAL COURT IMPROVEMENTS	**47,575**	**219,100**	**219,100**	**284,100**	**22.9**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

116 Public Health

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

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

Department Goals/Priority Strategic Initiatives:

The priority initiatives were determined based on an analysis of the department's strengths and weaknesses with respect to the 2011-2014 Strategic Plan. They reflect KCPHD's organizational needs for improvement as well as opportunities to further establish public health's role in the community.

1. Community Health Data Tracking, Use, and Distribution: Primarily due to budgetary issues over the past few years, data tracking, collection, monitoring, and communication capacity and activities have waned. However, as a result of KCPHD being designated as a county budget priority in 2013, KCPHD is working to expand capacity and renew activities in this strategic initiative.
2. Community Involvement: KCPHD leadership has been working to increase the effectiveness and value of the Board of Health Advisory Committee and keep community involvement at the forefront of all that we do. In addition, the department has a key role in facilitating the community health improvement process and implementation of the Community Health Improvement Plan.
3. Performance Management and Quality Improvement: Again due to budgetary issues, capacity and activities in program evaluation, program planning, and quality improvement efforts have decreased. KCPHD will be working on restarting the Quality Improvement Leadership Team, creating a Quality Improvement Plan, and establishing a framework for performance management indicators and program evaluation.
4. Leadership and Governance: In light of Health Care Reform and the changes in our health care system due to the Affordable Care Act, KCPHD is looking to further define public health's role in the evolving health care system. In addition, identifying new sources of funding and creating a department system for performance evaluations and administering performance-based raises will be high priorities for the leadership.

Employees	**14.7**	**19.8**	**19.8**	**17.8**	
	2012 ACTUAL	**2013 ADOPTED BUDGET**	**2013 AMENDED BUDGET**	**2014 BUDGET ADOPTED**	**% Change 2013/2014**
Revenues					
301 BEGINNING FUND BALANCE	-	475,454	475,454	174,603	-172.3
321 BUSINESS LICENSE AND PERMITS	296,184	282,650	282,650	390,767	27.7
333 INDIRECT FEDERAL GRANTS	214,255	177,720	204,022	160,662	-27
334 STATE GRANTS	196,643	224,057	263,875	91,530	-188.3
336 STATE ENTITLEMENTS, IN-LIEU	92,499	92,499	92,499	218,979	57.8
338 INTERGOVERNMENTAL SERVICE REV	712	700	700	700	0
339 AMERICAN RECOVERY REINVESTMENT	2,250	-	-	-	0
341 GENERAL GOVERNMENT	493	-	-	600	100
345 ECONOMIC ENVIRONMENT	425	-	-	100	100
346 MENTAL AND PHYSICAL HEALTH	143,813	132,794	136,794	146,957	6.9
349 OTHER INTERFUND CHARGES SERV	10,535	10,535	10,535	-	0
361 INTEREST EARNINGS	299	250	250	250	0
367 CONTRIBUTIONS/DONATION PRIVATE	63,125	13,169	15,114	-	0
369 OTHER MISCELLANEOUS REVENUES	322	-	-	-	0
397 OPERATING TRANSFERS IN	82,087	363,350	363,350	266,929	-36.1
PUBLIC HEALTH	**1,103,643**	**1,773,178**	**1,845,243**	**1,452,077**	-27.1

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

116 Public Health Continued

Expenditures					
500 EXPENDITURES	-	81,631	84,218	110,000	23.4
508 ENDING FUND BALANCE	-	358,000	358,000	-	0
510 SALARIES AND WAGES	676,724	865,909	899,979	833,382	-8
520 PERSONNEL BENEFITS	224,774	297,860	322,223	307,403	-4.8
531 OFFICE AND OPERATING SUPPLIES	24,879	40,050	43,695	28,665	-52.4
532 FUEL CONSUMED	5,763	7,200	7,200	6,400	-12.5
535 SMALL TOOLS/MINOR EQUIPMENT	7,343	400	3,800	3,000	-26.7
541 PROFESSIONAL SERVICES	21,157	27,400	31,400	16,862	-86.2
542 COMMUNICATIONS	9,912	13,658	13,658	13,425	-1.7
543 TRAVEL	6,894	3,450	3,450	5,790	40.4
544 TAXES & OPERATING ASSESSMENTS	9,036	-	-	-	0
545 OPERATING RENTAL/LEASES	162	28,440	28,440	40,750	30.2
546 INSURANCE AND BONDS	15,023	21,000	21,000	21,200	0.9
548 REPAIRS & MAINTENANCE	11,876	11,100	11,100	12,000	7.5
549 MISCELLANEOUS	14,297	11,830	11,830	14,200	16.7
564 EQUIPMENT	-	-	-	35,000	100
575 CAPITAL LEASES/INSTALLMENT PUR	5,246	5,250	5,250	4,000	-31.3
592 VOID INTERFUND COMMU	2,645	-	-	-	0
595 VOID INTERFUND RENTALS	26,070	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	76,131	-	-	-	0
PUBLIC HEALTH	**1,137,932**	**1,773,178**	**1,845,243**	**1,452,077**	**-27.1**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

118 Veterans Assistance

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	75,000	75,000	50,000	-50
311 GENERAL PROPERTY TAXES	75,811	75,000	75,000	45,000	-66.7
312 TIMBER HARVEST TAXES	50	40	40	-	0
317 EXCISE TAXES	148	75	75	75	0
319 PENALTIES & INT. ON DEL. TAXES	(6)	6	6	-	0
361 INTEREST EARNINGS	7	-	-	-	0
VETERANS ASSISTANCE	**76,010**	**150,121**	**150,121**	**95,075**	-57.9
Expenditures					
508 ENDING FUND BALANCE	-	42,796	42,796	-	0
531 OFFICE AND OPERATING SUPPLIES	11,318	17,350	17,350	16,350	-6.1
532 FUEL CONSUMED	7,230	19,000	19,000	15,000	-26.7
541 PROFESSIONAL SERVICES	17,100	15,075	15,075	18,225	17.3
542 COMMUNICATIONS	48	700	700	500	-40
545 OPERATING RENTAL/LEASES	19,326	25,000	25,000	20,000	-25
547 UTILITY SERVICES	18,029	30,000	30,000	25,000	-20
549 MISCELLANEOUS	-	200	200	-	0
591 VOID INTERFUND PROFESSIONAL	58	-	-	-	0
VETERANS ASSISTANCE	**73,108**	**150,121**	**150,121**	**95,075**	**-57.9**

119 "911" Phone

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
317 EXCISE TAXES	361,420	425,500	425,500	426,000	0.1
334 STATE GRANTS	228,795	450,000	950,000	400,000	-137.5
361 INTEREST EARNINGS	121	125	125	150	16.7
"911" PHONE SYSTEM	**590,336**	**875,625**	**1,375,625**	**826,150**	-66.5
Expenditures					
552 INTERGOVT PMTS FED/STATE/LOCAL	561,515	875,625	1,375,625	826,150	-66.5
E-911 EXCISE TAX	**561,515**	**875,625**	**1,375,625**	**826,150**	-66.5

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

120 3/10th Criminal Justice Tax

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	1,302,731	1,411,538	1,200,000	-17.6
313 RETAIL SALES AND USE TAXES	1,188,221	1,170,000	1,170,000	1,215,000	3.7
361 INTEREST EARNINGS	933	900	900	1,000	10
369 OTHER MISCELLANEOUS REVENUES	34	-	-	-	0
3/10TH CRIMINAL JUSTICE TAX	**1,189,187**	**2,473,631**	**2,582,438**	**2,416,000**	-6.9
Expenditures					
500 EXPENDITURES	-	85,257	87,957	105,801	16.9
508 ENDING FUND BALANCE	-	1,073,567	1,073,567	803,755	-33.6
510 SALARIES AND WAGES	597,905	801,441	798,741	840,476	5
520 PERSONNEL BENEFITS	219,409	321,334	321,684	333,693	3.6
531 OFFICE AND OPERATING SUPPLIES	11,495	14,650	17,400	25,350	31.4
532 FUEL CONSUMED	43,880	41,000	53,000	47,000	-12.8
535 SMALL TOOLS/MINOR EQUIPMENT	12,178	14,250	18,655	26,125	28.6
541 PROFESSIONAL SERVICES	2,850	14,925	16,825	26,825	37.3
542 COMMUNICATIONS	8,231	12,000	14,300	16,300	12.3
543 TRAVEL	3,843	6,775	8,775	9,575	8.4
544 TAXES & OPERATING ASSESSMENTS	541	-	-	-	0
546 INSURANCE AND BONDS	12,915	8,625	8,625	17,425	50.5
548 REPAIRS & MAINTENANCE	6,392	10,300	25,300	34,300	26.2
549 MISCELLANEOUS	8,409	13,658	14,253	27,375	47.9
551 INTERGOVT PROFESSIONAL SERVICE	12,036	12,000	98,807	99,000	0.2
564 EQUIPMENT	73,165	43,849	24,549	3,000	-718.3
599 VOID INTERFD SERVICES CHARGES	67,264	-	-	-	0
3/10TH CRIMINAL JUSTICE TAX	**1,080,512**	**2,473,631**	**2,582,438**	**2,416,000**	**-6.9**

121 Treasurer ULID/RID Reserve

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	7,400	7,400	7,400	0
361 INTEREST EARNINGS	14	-	-	-	0
TREASURER ULID/RID RESERVE	**14**	**7,400**	**7,400**	**7,400**	**0**
Expenditures					
551 INTERGOVT PROFESSIONAL SERVICE	-	7,400	7,400	7,400	0
592 VOID INTERFUND COMMU	43	-	-	-	0
TREASURER ULID/RID RESERVE	**43**	**7,400**	**7,400**	**7,400**	**0**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

123 Noxious Weed

WEED BOARD MISSION

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.

Employees	4	3.5	3.5	4	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	-	8,065	-	0
319 PENALTIES & INT. ON DEL. TAXES	4,490	8,000	8,000	5,000	-60
338 INTERGOVERNMENTAL SERVICE REV	146,297	146,000	156,000	158,000	1.3
343 PHYSICAL ENVIRONMENT	-	3,000	3,000	1,000	-200
349 OTHER INTERFUND CHARGES SERV	8,571	8,000	8,000	8,000	0
361 INTEREST EARNINGS	197	-	-	-	0
368 SPECIAL ASSESSMENT PRINCIPAL	183,369	185,000	185,000	183,000	-1.1
369 OTHER MISCELLANEOUS REVENUES	246	-	-	-	0
NOXIOUS WEED CONTROL	**343,171**	**350,000**	**368,065**	**355,000**	-3.7
Expenditures					
500 EXPENDITURES	-	20,000	22,000	23,000	4.4
510 SALARIES AND WAGES	184,524	182,000	189,000	190,000	0.5
520 PERSONNEL BENEFITS	66,902	78,500	78,500	69,750	-12.5
531 OFFICE AND OPERATING SUPPLIES	14,651	13,750	13,750	13,750	0
532 FUEL CONSUMED	12,997	12,000	13,000	12,000	-8.3
535 SMALL TOOLS/MINOR EQUIPMENT	6,682	4,500	4,500	4,500	0
541 PROFESSIONAL SERVICES	41	5,500	5,500	5,750	4.4
542 COMMUNICATIONS	4,188	6,500	6,500	6,500	0
543 TRAVEL	513	750	750	750	0
544 TAXES & OPERATING ASSESSMENTS	177	-	-	-	0
545 OPERATING RENTAL/LEASES	-	4,250	4,250	7,000	39.3
546 INSURANCE AND BONDS	10,185	8,000	8,000	8,000	0
548 REPAIRS & MAINTENANCE	4,375	7,000	7,000	7,000	0
549 MISCELLANEOUS	1,358	2,250	2,250	2,000	-12.5
564 EQUIPMENT	-	5,000	13,065	5,000	-161.3
591 VOID INTERFUND PROFESSIONAL	98	-	-	-	0
592 VOID INTERFUND COMMU	334	-	-	-	0
595 VOID INTERFUND RENTALS	3,300	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	19,864	-	-	-	0
NOXIOUS WEED CONTROL	**330,188**	**350,000**	**368,065**	**355,000**	**-3.7**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

125 Auditor Centennial Document Preservation

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	300,000	300,000	300,000	0
336 STATE ENTITLEMENTS, IN-LIEU	48,181	-	-	45,000	100
341 GENERAL GOVERNMENT	27,339	19,000	19,000	29,500	35.6
361 INTEREST EARNINGS	487	300	300	200	-50
369 OTHER MISCELLANEOUS REVENUES	4	-	-	-	0
AUDITOR CENT DOC PRESERVATION	**76,012**	**319,300**	**319,300**	**374,700**	14.8
Expenditures					
508 ENDING FUND BALANCE	-	195,150	195,150	265,800	26.6
535 SMALL TOOLS/MINOR EQUIPMENT	-	5,000	5,000	500	-900
541 PROFESSIONAL SERVICES	349	16,000	16,000	3,500	-357.1
543 TRAVEL	345	500	500	500	0
548 REPAIRS & MAINTENANCE	11,929	12,500	12,500	14,250	12.3
549 MISCELLANEOUS	125	150	150	150	0
564 EQUIPMENT	-	90,000	90,000	90,000	0
591 VOID INTERFUND PROFESSIONAL	8,792	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	895	-	-	-	0
AUDITOR CENT DOC PRESERVATION	**22,436**	**319,300**	**319,300**	**374,700**	**14.8**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

127 Misdemeanant Probation

Departments Mission: 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 misdemeanant and gross misdemeanant offenders (including crimes of violence, crimes against property and the most serious of non-felony driving crimes.) With a total current caseload consistently over 3,500 defendants, 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 (which are sometimes required to be spontaneous, based upon professional training) recommendations to the court regarding proposed sanctions and interventions to assure community protection and compliance with court orders.

Employees	9	85	8.5	8.5	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	121,000	121,000	121,000	0
341 GENERAL GOVERNMENT	15	-	-	-	0
342 SECURITY OF PERSONS & PROPERTY	741,873	711,043	711,043	717,368	0.9
361 INTEREST EARNINGS	98	100	100	100	0
369 OTHER MISCELLANEOUS REVENUES	14	-	-	-	0
MISDEMEANANT PROBATION	**742,000**	**832,143**	**832,143**	**838,468**	0.8
Expenditures					
500 EXPENDITURES	-	67,150	67,150	61,958	-8.4
510 SALARIES AND WAGES	469,116	486,056	486,056	479,095	-1.5
520 PERSONNEL BENEFITS	179,486	191,913	191,913	205,844	6.8
531 OFFICE AND OPERATING SUPPLIES	1,349	3,150	3,150	3,150	0
532 FUEL CONSUMED	1,144	2,000	2,000	2,000	0
535 SMALL TOOLS/MINOR EQUIPMENT	3,224	24,024	21,524	24,024	10.4
541 PROFESSIONAL SERVICES	3,526	7,200	7,200	7,200	0
542 COMMUNICATIONS	1,643	6,100	6,100	6,100	0
543 TRAVEL	651	1,550	1,550	1,550	0
544 TAXES & OPERATING ASSESSMENTS	107	-	-	-	0
545 OPERATING RENTAL/LEASES	-	9,000	9,000	13,547	33.6
546 INSURANCE AND BONDS	7,830	8,000	8,000	8,000	0
548 REPAIRS & MAINTENANCE	1,664	3,500	3,500	3,500	0
549 MISCELLANEOUS	580	2,500	2,500	2,500	0
564 EQUIPMENT	-	20,000	22,500	20,000	-12.5
592 VOID INTERFUND COMMU	1,154	-	-	-	0
595 VOID INTERFUND RENTALS	7,438	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	52,776	-	-	-	0
MISDEMEANANT PROBATION	**731,686**	**832,143**	**832,143**	**838,468**	**0.8**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

130 Prosecutor Victim Witness

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	70,000	70,000	44,604	-56.9
333 INDIRECT FEDERAL GRANTS	15,062	10,000	10,000	16,267	38.5
341 GENERAL GOVERNMENT	53,458	51,000	51,000	53,000	3.8
342 SECURITY OF PERSONS & PROPERTY	-	-	-	100	100
361 INTEREST EARNINGS	128	100	100	100	0
369 OTHER MISCELLANEOUS REVENUES	18	-	-	-	0
PROSECUTOR VICTIM/WITNESS	**68,667**	**131,100**	**131,100**	**114,071**	-14.9
Expenditures					
500 EXPENDITURES	-	6,195	6,195	1,696	-265.3
508 ENDING FUND BALANCE	-	9,433	9,433	-	0
510 SALARIES AND WAGES	67,682	68,084	68,084	70,320	3.2
520 PERSONNEL BENEFITS	24,285	25,713	25,713	27,305	5.8
531 OFFICE AND OPERATING SUPPLIES	396	1,500	1,500	1,250	-20
535 SMALL TOOLS/MINOR EQUIPMENT	259	850	850	650	-30.8
541 PROFESSIONAL SERVICES	-	7,500	7,500	2,500	-200
542 COMMUNICATIONS	297	625	625	450	-38.9
543 TRAVEL	2,389	4,000	4,000	4,000	0
545 OPERATING RENTAL/LEASES	-	800	800	500	-60
548 REPAIRS & MAINTENANCE	-	500	500	2,800	82.1
549 MISCELLANEOUS	100	5,900	5,900	2,600	-126.9
592 VOID INTERFUND COMMU	121	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	7,614	-	-	-	0
PROSECUTOR VICTIM/WITNESS	**103,143**	**131,100**	**131,100**	**114,071**	**-14.9**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

131 Drug Enforcement Reserve

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	-	-	20,000	100
351 SUPERIOR COURT-FELONY/MIS PEN	26,861	18,000	18,000	10,000	-80
356 CRIMINAL NON-TRAFFIC FINES	4,365	-	-	-	0
DRUG ENFORCEMENT RESERVE FUND	**31,226**	**18,000**	**18,000**	**30,000**	40
Expenditures					
508 ENDING FUND BALANCE	-	8,000	8,000	8,000	0
510 SALARIES AND WAGES	28,036	-	-	-	0
520 PERSONNEL BENEFITS	10,154	-	-	-	0
541 PROFESSIONAL SERVICES	10,000	10,000	10,000	22,000	54.6
599 VOID INTERFD SERVICES CHARGES	3,154	-	-	-	0
DRUG ENFORCEMENT RESERVE FUND	**51,343**	**18,000**	**18,000**	**30,000**	**40**

134 Public Defense

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	150,000	150,000	150,000	0
336 STATE ENTITLEMENTS, IN-LIEU	44,750	45,000	45,000	45,000	0
361 INTEREST EARNINGS	172	100	100	200	50
PUBLIC DEFENSE	**44,922**	**195,100**	**195,100**	**195,200**	0.1
Expenditures					
508 ENDING FUND BALANCE	-	160,100	160,100	160,200	0.1
541 PROFESSIONAL SERVICES	24,225	35,000	35,000	35,000	0
PUBLIC DEFENSE	**24,225**	**195,100**	**195,100**	**195,200**	**0.1**

KITTITAS COUNTY
SPECIAL REVENUE FUNDS

135 Forfeited Drug Proceeds

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	25,000	25,000	24,000	-4.2
357 CRIMINAL COSTS	1,280	1,000	1,000	1,000	0
FORFEITED DRUG PROCEEDS FUND	**1,280**	**26,000**	**26,000**	**25,000**	-4
Expenditures					
541 PROFESSIONAL SERVICES	2,173	26,000	26,000	25,000	-4
553 VOID TAXES ASSESSMENTS	841	-	-	-	0
FORFEITED DRUG PROCEEDS FUND	**3,014**	**26,000**	**26,000**	**25,000**	**-4**

136 Adult Misdemeantant Probation

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	-	40,000	-	0
341 GENERAL GOVERNMENT	24,800	20,500	20,500	-	0
ADULT MISD P-CH DIVERSION FUND	**24,800**	**20,500**	**60,500**	**-**	**0**
Expenditures					
500 EXPENDITURES	-	-	40,000	-	0
541 PROFESSIONAL SERVICES	-	20,500	20,500	-	0
ADULT MISD P-CH DIVERSION FUND	**-**	**20,500**	**60,500**	**-**	**0**

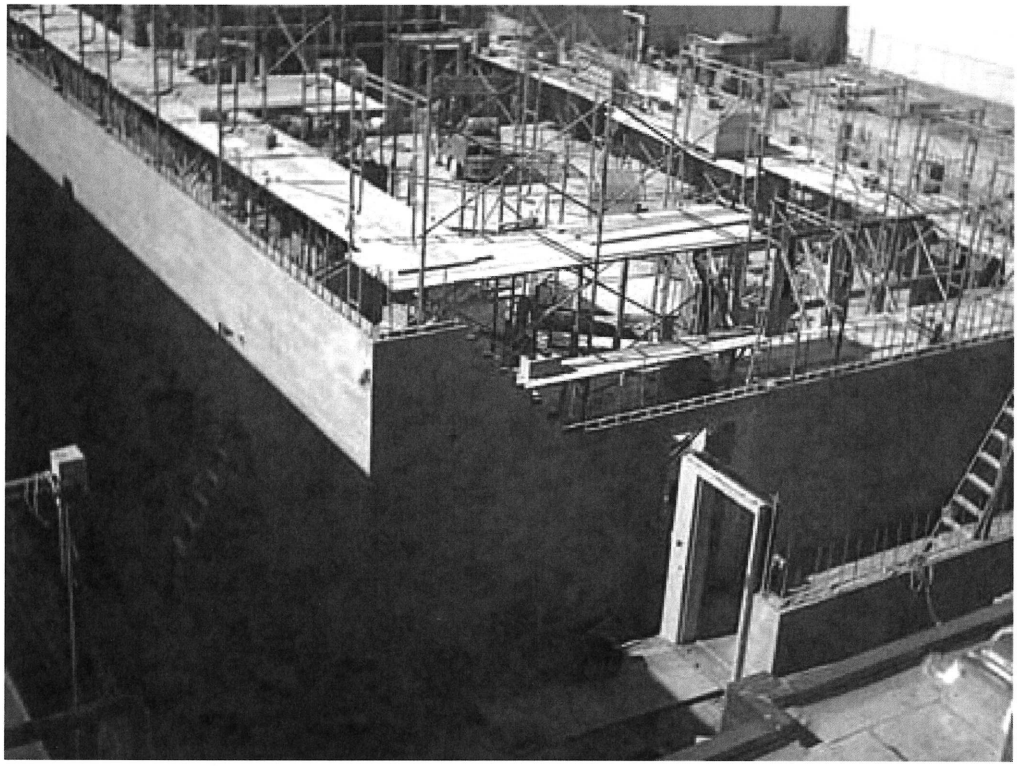
KITTITAS COUNTY
SPECIAL REVENUE FUNDS

140 Stadium (Hotel Motel)

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	609,107	1,109,107	266,722	-315.8
313 RETAIL SALES AND USE TAXES	571,026	450,000	450,000	500,000	10
361 INTEREST EARNINGS	288	200	200	200	0
STADIUM	**571,314**	**1,059,307**	**1,559,307**	**766,922**	-103.3
Expenditures					
500 EXPENDITURES	-	253,209	253,209	152,014	-66.6
508 ENDING FUND BALANCE	-	454,025	454,025	247,785	-83.2
510 SALARIES AND WAGES	1,138	1,248	1,248	1,116	-11.8
520 PERSONNEL BENEFITS	554	603	603	752	19.8
531 OFFICE AND OPERATING SUPPLIES	-	-	-	5	100
541 PROFESSIONAL SERVICES	205,982	350,200	850,200	365,200	-132.8
542 COMMUNICATIONS	-	22	22	50	56
555 VOID INTERFUND SUBSIDIES	263,269	-	-	-	0
592 VOID INTERFUND COMMU	28	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	128	-	-	-	0
STADIUM	**471,099**	**1,059,307**	**1,559,307**	**766,922**	**-103.3**

142 Real Estate Excise Tax

Employees	0	0	0	0	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	50,000	50,000	50,000	0
REAL ESTATE EXCISE TAX TECH	**-**	**50,000**	**50,000**	**50,000**	**0**
Expenditures					
564 EQUIPMENT	10,000	50,000	50,000	50,000	0
REAL ESTATE EXCISE TAX TECH	**10,000**	**50,000**	**50,000**	**50,000**	



Construction of the Jail Pod

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 1 active Debt Service Fund.

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.

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.

There are no anticipated expenditures to be made from either the CRID 96-1 or the Guaranty Fund in 2014.

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.

Limitation of Indebtedness For the year Ended December 31, 2012 Property Tax Value $6,670,622,914		
		Remaining Debt Capacity
2.5% General Purpose limit allocation between:	166,765,573	
Up to 1.5 debt without a vote	100,059,344	
Less: Outstanding Debt	13,450,183	
Less: Excess of Debt with a vote	0	
Add: Available Assets	429,372	
Equals: Remaining Debt capacity without a vote		87,038,533
Up to 2.5% Debt with a vote	166,765,573	
Less: Outstanding Debt	0	
Add: Available Assets	0	
Equals: remaining Debt Capacity with a vote		166,765,573

KITTITAS COUNTY
DEBT SERVICE FUNDS

202 2010 GO & REFUNDING BOND

		2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED
Revenues					
301	BEGINNING FUND BALANCE	-	-	-	-
361	INTEREST EARNINGS	-	500	500	500
397	OPERATING TRANSFERS IN	877,303	882,440	882,440	875,932
	2010 GO & REFUNDING BOND	**877,303**	**882,940**	**882,940**	**876,432**
Expenditures					
579	DEBT SERVICE: PRINCIPLE	560,000	575,000	575,000	580,000
580	DEBT SERVICE: INTEREST	318,631	307,440	307,440	295,932
589	OTHER DEBT COSTS	303	500	500	500
	2010 GO & REFUNDING BOND	**878,934**	**882,940**	**882,940**	**876,432**

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New Jail Construction

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

Capital Facilities (REET)

The 2014 Capital Facilities budget is funding the debt payment of the Jail repairs and Jail Expansion from the REET funds in the amount of $91,212.50 for the Jail Repairs and $419,681.26 for the Jail Expansion for a total of $510,894.00. The total 2014 budget for Capital Facilities is $770,100.

Courthouse/Jail Facilities Expansion

The county received bond funding in September 2010 in the amount of $11,368,428.20. The total 2014 budget is $500,000. 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. 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. **Project Complete**.

$6.1M – Jail Expansion: The Jail Expansion is located in the existing courtyard and will add 118 beds to the existing Jail." **Project Complete**

$1.5M – Armory Project: 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. "Estimated Completion Date - October 2013"

$1.5M – Upper District Court relocation: In December 2011, we purchased the existing building that the court was in and we are scheduling remodeling of the building, "Estimated Completion Date - July 2013".

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

SEPARATE CAPITAL PROJECT BUDGET

The capital expenses are budgeted in each departmental budget. Our policy is any item that is $5,000 or more is to be capitalized and depreciated, if applicable. The total amount of capitalized equipment included in the 2014 departmental budgets is $3,899,311. The detailed listing of authorized purchases is on page 119.

KITTITAS COUNTY
CAPITAL PROJECT FUNDS

SIX YEAR CAPITAL FACILITY PLAN

The Board of County Commissioners adopted Ordinance 2012-009, *Revisions of Kittitas County Code Kittitas County Comprehensive Plan as part of the 2012 Annual Comprehensive Plan Amendment Cycle* on December 4, 2012 at a public hearing.

The Six-Year Plan shows capital improvements that are needed to provide adequate public facilities in Kittitas County. The County either directly provides these capital improvements or coordinates with other agencies to provide them. The Capital Facilities plan is reviewed and updated annually. Annual updates are made to correct or modify project costs, revenue sources, and dates of construction. (The plan was not updated in 2013 for 2014.)

The plan indicates the completion of projects for 2013 which are all in the 2013 budget to include the

- Armory Remodel project – funded from the 2010 GO Bond $1,500,000
- Upper District Court project – funded from the 2010 GO Bond $500,000
- Courthouse Elevator upgrade – funded from the General Fund budget $90,000
- Vantage Waste Water upgrade – funded from CDBG Grant pass through to the District $617,000
- Vantage Marine Storage – funded State Boating Safety funding $40,000
- County Road Projects – all approved by the Annual Construction Program

The plan indicates the future projects for 2014 with suggested funding sources as

- Rehabilitate/Reconstruct West Hangar Taxi lanes – Grant funding $135,743
- Runway 11/29 Extension and Parallel Taxiway – Grant funding $3,675,400
- Juvenile Detention Holding Facility – Law & Justice Grant $30,000
- Energy Efficiency Improvements – Grant Funding $1,500,000
- Rodeo Arena Bleachers & Box Seats – Revenue Bonds $2,670,000
- Horse Pavilion and Barn Expansion – GO Bonds $2,000,000
- County Road Projects – all approved in the 6 year Transportation Plan

The Capital Facilities Plan starts on page 179 of this document.

PUBLIC WORKS 6 YEAR TRANSPORTATION PLAN & ANNUAL CONSTRUCTION PROGRAM

The Six Year Transportation Plan for the period 2014-2019 was adopted by the Board of County Commissioners per Resolution 2013-123. This plan is required by RCW 36.81.121.

The Annual Construction Program for 20132 was adopted by the Board of County Commissioners per Resolution 2013-122. This plan is required WAC 136.16

The Department of Public Works conducted two open house meetings on August 27th and 28th, 2013, 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 225.

KITTITAS COUNTY
CAPITAL PROJECT FUNDS

Capitalized Equipment

General Fund			
COMMISSIONERS	COPIER	15,000	
COMMUNICATIONS	COPIER	15,000	
INFORMATION TECHNOLOGY	COMPUTER EQUIPMENT	7,775	
FACILITIES MAINTENANCE	BUILDING IMPROVEMENTS	4,000	
SHERIFF	VEHICLES	225,000	
SHERIFF	MISCELLANEOUS EQUIPMENT	2,700	
TREASURER	COMPUTER SOFTWARE	2,000	
SHERIFF EMERGENCY MANAGEMENT	EQUIPMENT	80,238	
COUNTY FAIR	BUILDING IMPROVEMENTS	10,000	
COUNTY FAIR	VEHICLES UPGRADE	1,000	
COUNTY FAIR	MISCELLANEOUS EQUIPMENT	2,000	
	Total General Fund		**364,713**
COUNTY ROAD	COMPUTER SOFTWARE CAP	73,500	
	Total County Road		**73,500**
FLOOD CONTROL	Land Purchases	240,000	
	Building structures	501,198	
	Total Flood Control		**741,198**
PUBLIC HEALTH	Vehicles	35,000	
	Total Public Health		**35,000**
3/10's SHERIFF	COMPUTER SOFTWARE	3,000	
	Total 3/10's Sheriff		**3,000**
NOXIOUS WEED	VEHICLES	5,000	
	Total Noxious Weed		**5,000**
AUDITORS CENTENNIAL DOCUMENT PRESERVATION	OFFICE EQUIPMENT	15,000	
	COMPUTER SOFTWARE	75,000	
	Total Auditors Centennial Document Preservation		**90,000**
MISDEMEANANT PROBATION	COMPUTER SOFTWARE	20,000	
	Total Misdemenant Probation		**20,000**
REET TECHNOLOGY/TREASURER	COMPUTER SOFTWARE	50,000	
	Total REET Technology/Treasurer		**50,000**
COURTHOUSE/JAIL FACILITIES	BUILDING/STRUCTURES	500,000	
	Total Courthouse Jail Facilities		**500,000**
SOLID WASTE	COMPUTER EQUIPMENT	5,000	
	VEHICLES	250,000	
	VEHICLES	0	
	MISCELLANEOUS	10,000	
	Total Solid Waste		**265,000**
COMMUNITY DEVELOPMENT SERVICES	OFFICE FURNITURE	65,000	
	Total Community Development Services		65,000
EQUIPMENT RENTAL & REVOLVING	OTHER IMPROVEMENTS	9,500	
	MISCELLANEOUS	1,677,400	
	Total Equipment Rental & Revolving		**1,686,900**
	Total All Funds		**3,899,311**

KITTITAS COUNTY
CAPITAL PROJECT FUNDS

301 COUNTY CAPITAL IMPROVEMENTS

	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues					
301 BEGINNING FUND BALANCE	-	750,000	750,000	500,000	-33.3
317 EXCISE TAXES	394,605	340,000	340,000	270,000	-20.6
361 INTEREST EARNINGS	1,031	700	700	100	-85.7
COUNTY CAPITAL IMPROVEMENTS	**395,636**	**1,090,700**	**1,090,700**	**770,100**	**-41.6**
Expenditures					
500 EXPENDITURES	-	511,900	511,900	510,894	-0.2
508 ENDING FUND BALANCE	-	578,800	578,800	259,206	-123.3
555 VOID INTERFUND SUBSIDIES	1,262,949 0	-	-	-	0.0
COUNTY CAPITAL IMPROVEMENTS	**1,262,949**	**1,090,700**	**1,090,700**	**770,100**	**-41.6**

302 COUTHOUSE JAIL FACILITES EXPANSION

	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues'					
301 BEGINNING FUND BALANCE	-	850,000	1,050,000	500,000	-52.4
361 INTEREST EARNINGS	2,389	-	-	-	0
362 RENT, LEASES AND CONCESSIONS	60,200	-	-	-	0
369 OTHER MISCELLANEOUS REVENUES	8	-	-	-	0
391 PROCEEDS OF LTD-GOV FUNDS ONLY	-	-	759,925	-	-100
397 OPERATING TRANSFERS IN	869,514	-	751,835	-	-100
CTHSE/JAIL FACILITIES EXPANS	**932,111**	**850,000**	**2,561,760**	**500,000**	**-412.4**
Expenditures					
510 SALARIES AND WAGES	21,465	-	11,760	-	0.0
520 PERSONNEL BENEFITS	296	-	-	-	0.0
531 OFFICE AND OPERATING SUPPLIES	2,785	-	-	-	0.0
541 PROFESSIONAL SERVICES	400,145	-	1,500,000	-	0.0
542 COMMUNICATIONS	152	-	-	-	0.0
544 TAXES & OPERATING ASSESSMENTS	310	-	-	-	0.0
545 OPERATING RENTAL/LEASES	950	-	-	-	0.0
549 MISCELLANEOUS	206	-	-	-	0.0
551 INTERGOVT PROFESSIONAL SERVICE	4,569	-	-	-	0.0
562 BUILDING/STRUCTURES	5,387,594	850,000	1,050,000	500,000	-110.0
591 VOID INTERFUND PROFESSIONAL	12,669	-	-	-	0.0
599 VOID INTERFD SERVICES CHARGES	2,415	-	-	-	0.0
302 CTHSE/JAIL FACILITIES EXPANS	**5,833,555**	**850,000**	**2,561,760**	**500,000**	**-412.4**

Kittitas County Solid Waste Compost Facility

Proprietary Funds

KITTITAS COUNTY PROPRIETARY FUNDS

PROPRIETARY FUNDS

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

ENTERPRISE FUNDS

Solid Waste

The Solid Waste fund operates the transfer stations within Kittitas County and has one landfill closed and a CDL landfill in operation. The 2014 Solid Waste budget is $4,078,401.

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, moister and microorganism, has done the job of breaking the organic material into compost, the compost is screened.

Community Development Services

In the fall of 2011 the County was notified by the Washington State Auditor's office of a potential concern regarding the use and accounting of building and land use permit fees. According to RCW 82.02.020[1], fees collected from building and land use permits may only be used to cover the cost of "processing applications, inspecting and reviewing plans, or preparing detailed (environmental) statements". Counties should also be able to show evidence that the fees collected from the permits are only used for allowable activities. This concern was reported in the State's annual audit of the County as an exit item.

[1] RCW 82.02.020: "...Nothing in this section prohibits cities, towns, counties, or other municipal corporations from collecting reasonable fees from an applicant for a permit or other governmental approval to cover the cost to the city, town, county, or other municipal corporation of processing applications, inspecting and reviewing plans, or preparing detailed statements..."

KITTITAS COUNTY
PROPRIETARY
FUNDS

Shortly after the report from the State Auditor's office was filed, the County received a public disclosure request from the Central Washington Home Builders Association (CWHBA) requesting information on the fees collected and related expenses between and including the years 2006 to 2010 for the Community Development Services Department. From the data initially included in this report, it appeared that the County may have been collecting fees substantially in excess of expenses. However, it was determined during a study session that the data set was likely incomplete and would need to be further analyzed. Among other things, the initial data did not include any land use permit revenue or related expenses even though such permits are considered in RCW 82.02.020, only those from building permits. Additionally, as the Community Development Services (CDS) Department revenue and expenses are included as part of the County's General Fund, not as separate funds, determining actual complete expenses for the uses expressly allowed by statute, as well as determining whether any excess funds had been spent elsewhere within the County organization or remained available for appropriate use, would be challenging.

To accomplish this analysis, a work group was formed including Commissioner Paul Jewell, Budget and Finance Manager Judy Pless, Planning Official Doc Hansen, Building Official and former Interim CDS Director Kirk Holmes, and CDS Administrative Assistant Mandy Weed. An analysis of all revenues and expenses for the CDS Department was conducted for the past several years, including 2011.

From the analysis completed by the work group, it appears that CDS should have a fund balance of approximately $625,258 from the collection of building and land use permit fees over the last three years.

New standards are in place to track actual employee time accurately for allocation to functions within the Department, as well as to identify time that cannot be charged against permits and must be covered by County general funds. Additionally, new methods for determining fees annually based on actual departmental costs are being considered and will need to be implemented by the Board of Commissioners.

Finally, the work group, along with the Kittitas County Auditor, recommends that the Board of Commissioners also consider creating a new Enterprise Fund[2] for the CDS Department. This will continue to assure that all revenues received from building and land use permits are spent appropriately within the CDS Department and not elsewhere in the County's General Fund.

This budget document includes the CDS department as part of the General Fund, as the decision to put the CDS department into an enterprise fund did not occur until January 2013.

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[2] Enterprise Funds – may be used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are required for any activity whose principal revenue sources meet any of the following criteria:

- Debt backed solely by a pledge of the net revenues from fees and charges.
- Legal requirement to cover costs. An enterprise fund is required to be used if the cost of providing services for an activity including capital costs (such as depreciation or debt service) must be legally recovered through fees or charges.
- Policy decision to recover cost. It is necessary to use an enterprise fund if the government's policy is to establish activity fees or charges designed to recover the cost including capital costs (such as depreciation or debt service).

BARS Manual, Part 3, Chapter 1, Page 3. Effective date: 1/1/2011

KITTITAS COUNTY
PROPRIETARY
FUNDS

The 2014 Community Development Services budget is $1,485,917. Internally, we track all expenses and revenues by program function within the department; Building Department, Planning Department and Code Enforcement. The 2014 departmental breakdown is below:

2014 Community Development Services Budget		
Department	Revenues	Expenditures
Building	$1,210,307	$ 740,519
Planning	263,610	641,520
Code Enforcement	12,000	103,878
Total	$1,485,917	$1,485,917

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 2014 is $9,550,100.

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 2014 budget is $170,000.

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."

Employees	7		7	7	
Revenues	**2012 ACTUAL**	**2013 ADOPTED BUDGET**	**2013 AMENDED BUDGET**	**2014 BUDGET ADOPTED**	**% Change 2013/2014**
401 SOLID WASTE					
301 BEGINNING FUND BALANCE	0	482,481	482,481	831,607	72.4
334 STATE GRANTS	136,667	120,000	120,000	140,170	16.8
338 INTERGOVERNMENTAL SERVICE REV	30,352	30,808	30,808	31,640	2.7
341 GENERAL GOVERNMENT	202	500	500	250	-50
343 PHYSICAL ENVIRONMENT	2,825,331	2,905,036	3,175,036	2,940,734	-7.4
349 OTHER INTERFUND CHARGES SERV	7,936	8,500	8,500	8,500	0
361 INTEREST EARNINGS	12,515	10,200	10,200	8,250	-19.1
362 RENT, LEASES AND CONCESSIONS	68,967	48,500	48,500	68,500	41.2
366 INTERFUND MISC REVENUES	1,115	0	0	0	0
367 CONTRIBUTIONS/DONATION PRIVATE	48,741	47,000	47,000	48,250	2.7
369 OTHER MISCELLANEOUS REVENUES	377	500	500	500	0
SOLID WASTE	**3,132,203**	**3,653,525**	**3,923,525**	**4,078,401**	**3.8**
Expenditures					
401 SOLID WASTE					
500 EXPENDITURES	-	51,844	51,844	145,483	64.4
501 DEPRECIATION, AMORTIZATION EXP	256,878	300,000	300,000	300,000	0
508 ENDING FUND BALANCE	-	-	-	750	100
510 SALARIES AND WAGES	365,028	445,697	445,697	449,073	0.8
520 PERSONNEL BENEFITS	135,463	166,852	166,852	165,318	-0.9
531 OFFICE AND OPERATING SUPPLIES	20,580	34,450	34,450	38,813	11.2
532 FUEL CONSUMED	13,260	13,600	13,600	19,020	28.5
535 SMALL TOOLS/MINOR EQUIPMENT	11,413	24,950	24,950	29,250	14.7
541 PROFESSIONAL SERVICES	1,801,347	2,063,040	2,233,040	2,176,770	-2.6
542 COMMUNICATIONS	4,281	8,379	8,379	6,425	-30.4
543 TRAVEL	3,270	10,650	10,650	11,000	3.2
544 TAXES & OPERATING ASSESSMENTS	17,074	56,200	56,200	56,300	0.2
545 OPERATING RENTAL/LEASES	66,964	67,358	67,358	46,544	-44.7
546 INSURANCE AND BONDS	19,451	23,000	23,000	23,500	2.1
547 UTILITY SERVICES	20,686	28,300	28,300	34,800	18.7
548 REPAIRS & MAINTENANCE	26,587	204,680	204,680	207,180	1.2
549 MISCELLANEOUS	2,779	14,700	14,700	13,375	-9.9
551 INTERGOVT PROFESSIONAL SERVICE	5,137	8,100	8,100	11,300	28.3
553 VOID TAXES ASSESSMENTS	50,154	-	-	-	0
554 VOID INTERFUND TAXES/ASSESS	73	-	-	-	0
563 OTHER IMPROVEMENTS	581	-	-	-	0
564 EQUIPMENT	(762)	52,600	152,600	265,000	42.4
579 DEBT SERVICE: PRINCIPLE	-	75,000	75,000	75,000	0
580 DEBT SERVICE: INTEREST	4,125	4,125	4,125	3,500	-17.9
591 VOID INTERFUND PROFESSIONAL	13,003	-	-	-	0
592 VOID INTERFUND COMMU	1,721	-	-	-	0
595 VOID INTERFUND RENTALS	390	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	41,066	-	-	-	0
401 SOLID WASTE	**2,880,547**	**3,653,525**	**3,923,525**	**4,078,401**	**3.8**

KITTITAS COUNTY
PROPRIETARY FUNDS

402 COMMUNITY DEVELOPMENT SERVICES

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.

Employees	11	10.75	10.75	12	
	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
301 BEGINNING FUND BALANCE	-	-	395,117.00	392,282.00	-0.7
322 NON-BUSINESS LICENSES & PERMIT	-	-	709,390.00	848,300.00	19.6
334 STATE GRANTS	-	-	100,000.00	-	-100
338 INTERGOVERNMENTAL SERVICE REV	-	-	150,000.00	13,225.00	-91.2
341 GENERAL GOVERNMENT	-	-	1,500.00	500.00	-66.7
345 ECONOMIC ENVIRONMENT	-	-	53,000.00	115,585.00	118.1
349 OTHER INTERFUND CHARGES SERV	-	-	32,752.00	104,000.00	217.5
359 NON-COURT FINES, FORFEITS, ETC	-	-	18,000.00	12,000.00	-33.3
369 OTHER MISCELLANEOUS REVENUES	-	-	25.00	25.00	0
COMMUNITY DEVELOPMENT SERVICES	**-**	**-**	**1,459,784.00**	**1,485,917.00**	**1.8**
500 EXPENDITURES	-	-	40,000.00	94,575.00	57.7
510 SALARIES AND WAGES	-	-	497,856.00	588,340.00	15.4
520 PERSONNEL BENEFITS	-	-	177,892.00	205,299.00	13.4
531 OFFICE AND OPERATING SUPPLIES	-	-	11,750.00	12,000.00	2.1
532 FUEL CONSUMED	-	-	8,000.00	8,000.00	0
535 SMALL TOOLS/MINOR EQUIPMENT	-	-	5,100.00	31,075.00	83.6
541 PROFESSIONAL SERVICES	-	-	651,650.00	334,500.00	-94.8
542 COMMUNICATIONS	-	-	11,270.00	12,981.00	13.2
543 TRAVEL	-	-	5,000.00	4,500.00	-11.1
545 OPERATING RENTAL/LEASES	-	-	17,661.00	65,681.00	73.1
546 INSURANCE AND BONDS	-	-	3,000.00	23,176.00	87.1
548 REPAIRS & MAINTENANCE	-	-	11,065.00	27,215.00	59.3
549 MISCELLANEOUS	-	-	14,540.00	13,575.00	-7.1
564 EQUIPMENT	-	-	-	65,000.00	100
575 CAPITAL LEASES/INSTALLMENT PUR	-	-	5,000.00	-	0
COMMUNITY DEVELOPMENT SERVICES	**-**	**-**	**1,459,784.00**	**1,485,917.00**	**1.8**

KITTITAS COUNTY
PROPRIETARY FUNDS

501 EQUIPMENT RENTAL & REVOLVING

The Director of Public Works manages the Kittitas County Equipment Rental and Revolving (ER & R) Fund. The ER & R 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 ER & 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.

Revenues	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
301 BEGINNING FUND BALANCE	-	7,612,352.00	7,612,352.00	7,104,215.00	-6.7
348 INTERAL SERVICE FUND SALE/SER	438,167.00	551,350.00	551,350.00	488,600.00	-11.4
361 INTEREST EARNINGS	7,913.00	5,600.00	5,600.00	4,500.00	-19.6
362 RENT, LEASES AND CONCESSIONS	3,685.00	3,785.00	3,785.00	3,785.00	0
365 INTERNAL SERV FUND - MISC REV	1,425,163.00	1,368,000.00	1,368,000.00	1,618,000.00	18.3
369 OTHER MISCELLANEOUS REVENUES	851.00	-	-	-	0
372 INSURANCE RECOVERIES	130,830.00	-	-	-	0
373 GAINS (LOSSES)	76,026.00	-	-	-	0
374 CAPITAL CONTRIBUTION	191,214.00	-	-	-	0
395 DISPOSITION OF FIXED ASSETS	71,348.00	42,500.00	42,500.00	331,000.00	678.8
397 OPERATING TRANSFERS IN	125,000.00	-	-	-	0
EQUIPMENT RENTAL & REVOLVING	**2,318,145.00**	**9,583,587.00**	**9,583,587.00**	**9,550,100.00**	**-0.4**

Expenditures					
500 EXPENDITURES	-	100,400.00	100,400.00	97,000.00	-3.5
501 DEPRECIATION, AMORTIZATION EXP	493,648.00	-	-	-	0
508 ENDING FUND BALANCE	-	7,265,787.00	7,265,787.00	6,015,000.00	-20.8
510 SALARIES AND WAGES	226,099.00	231,575.00	231,575.00	239,025.00	3.1
520 PERSONNEL BENEFITS	125,465.00	128,600.00	128,600.00	130,700.00	1.6
531 OFFICE AND OPERATING SUPPLIES	297,225.00	523,300.00	523,300.00	562,550.00	7
532 FUEL CONSUMED	315,878.00	-	-	-	0
534 ITEMS PURCHASE INVENTORY/RESAL	66,391.00	255,500.00	255,500.00	209,500.00	-22
535 SMALL TOOLS/MINOR EQUIPMENT	30,082.00	-	-	-	0
541 PROFESSIONAL SERVICES	4,389.00	303,025.00	303,025.00	462,800.00	34.5
542 COMMUNICATIONS	7,720.00	-	-	-	0
544 TAXES & OPERATING ASSESSMENTS	885.00	100.00	100.00	100.00	0
545 OPERATING RENTAL/LEASES	3,861.00	51,500.00	51,500.00	2,575.00	-1,900.00
546 INSURANCE AND BONDS	38,333.00	-	-	-	0
547 UTILITY SERVICES	27,453.00	-	-	-	0
548 REPAIRS & MAINTENANCE	71,351.00	-	-	-	0
549 MISCELLANEOUS	6,133.00	183,600.00	183,600.00	134,750.00	-36.3
551 INTERGOVT PROFESSIONAL SERVICE	5,240.00	8,700.00	8,700.00	9,200.00	5.4
553 VOID TAXES ASSESSMENTS	1,982.00	-	-	-	0
554 VOID INTERFUND TAXES/ASSESS	2,898.00	-	-	-	0
562 BUILDING/STRUCTURES	351,888.00	-	-	-	0
563 OTHER IMPROVEMENTS	-	59,500.00	59,500.00	9,500.00	-526.3
564 EQUIPMENT	903,206.00	472,000.00	472,000.00	1,677,400.00	71.9
565 CONSTRUCTION OF FIXED ASSET	(1,329,590.00)	-	-	-	0
591 VOID INTERFUND PROFESSIONAL	30,636.00	-	-	-	0
592 VOID INTERFUND COMMU	9.00	-	-	-	0
593 VOID INTERFUND SUPPLIES	44,051.00	-	-	-	0
595 VOID INTERFUND RENTALS	80,651.00	-	-	-	0
598 VOID INTERFUND REPAIR/MAINT	180,105.00	-	-	-	0
599 VOID INTERFD SERVICES CHARGES	26,417.00	-	-	-	0
EQUIPMENT RENTAL & REVOLVING	**2,012,406.00**	**9,583,587.00**	**9,583,587.00**	**9,550,100.00**	**-0.4**

KITTITAS COUNTY
PROPRIETARY FUNDS

511 UNEMPLOYMENT COMPENSATION

		2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2014 BUDGET ADOPTED	% Change 2013/2014
Revenues						
301	BEGINNING FUND BALANCE	-	140,000.00	140,000.00	140,000.00	0
348	INTERAL SERVICE FUND SALE/SER	80,552.00	70,000.00	70,000.00	30,000.00	-57.1
	UNEMPLOYMENT COMPENSATION	**80,552.00**	**210,000.00**	**210,000.00**	**170,000.00**	**-19.1**
Expenditures						
508	ENDING FUND BALANCE	-	110,000.00	110,000.00	70,000.00	-57.1
541	PROFESSIONAL SERVICES	45,621.00	100,000.00	100,000.00	100,000.00	0
	UNEMPLOYMENT COMPENSATION	**45,621.00**	**210,000.00**	**210,000.00**	**170,000.00**	**-19.1**

Roslyn Theater, Roslyn Washington

Trust Funds

KITTITAS COUNTY
TRUST FUNDS

TRUST FUNDS

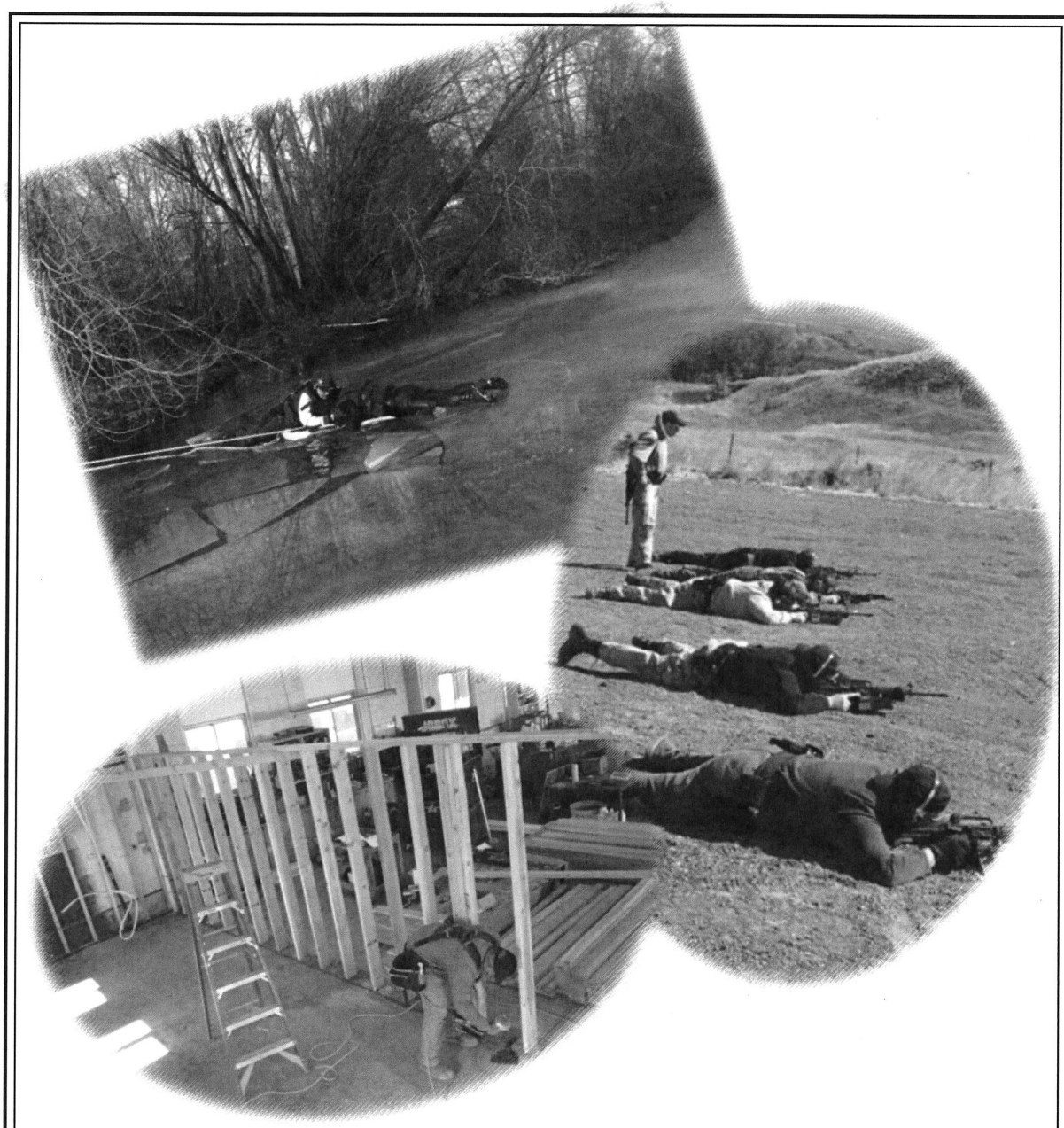
These are funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The trust fund is for the Jerry Williams Library Trust and the budget is $2,180.

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

KITTITAS COUNTY
TRUST FUNDS

601 JEREMY WILLIAMS LIBRARY TRUST

		2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	20143 BUDGET ADOPTED
Revenues					
	JEREMY WILLIAMS LIBRARY TRUST				
301	BEGINNING FUND BALANCE	0	2,100	2,100	2,175
361	INTEREST EARNINGS	4	5	5	0
367	CONTRIBUTIONS/DONATIONS	100	0	0	0
	JEREMY WILLIAMS LIBRARY TRUST	**104**	**2,105**	**2,105**	**2,175**
Expenditures					
601	JEREMY WILLIAMS LIBRARY TRU				
508	ENDING FUND BALANCE	0	1,905	1,905	1,980
531	OFFICE AND OPERATING SUPPL	36	200	200	200
	JEREMY WILLIAMS LIBRARY TRUST	**36**	**2,105**	**2,105**	**2,180**



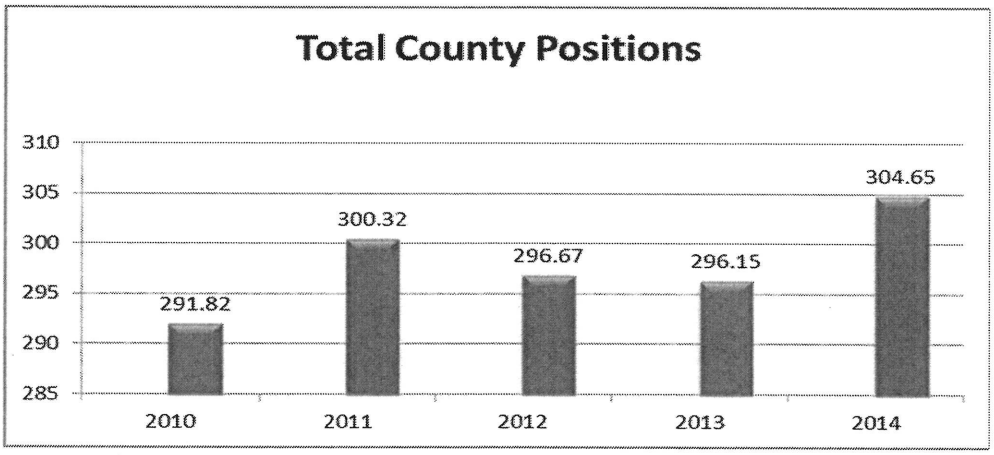
Personnel

KITTITAS COUNTY
PERSONNEL

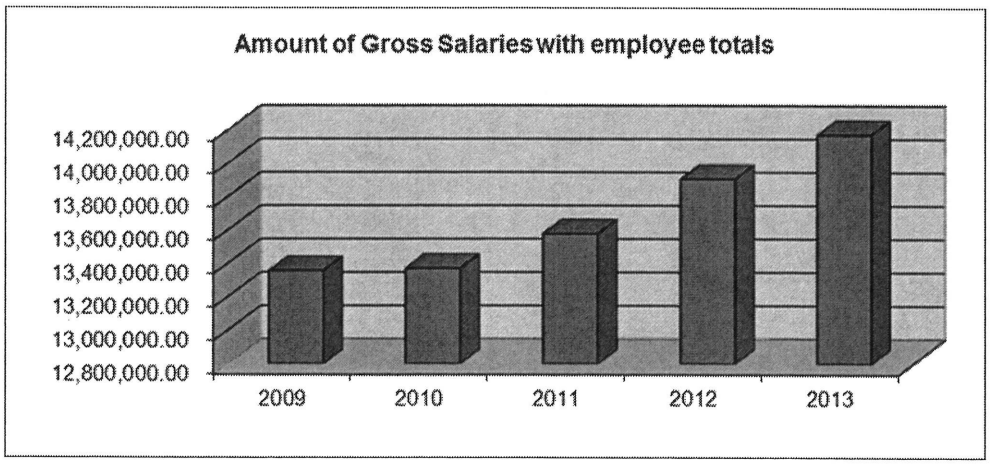
This section includes the listing of budgeted County positions for each department of the government with comparisons starting at 2010 through 2014. Included is the pay scales and description of each employee type; number of positions by department, the actual schedule for each position by employee grouping and the 2014 payroll rate information.

PERSONNEL DATA

Kittitas County has approximately 304 approved positions, an increase from the 296 positions in 2013. In 2014, our workforce has increased by 2.79% over 2013. These increases are primarily in the Sheriff's office for Corrections Officer positions.

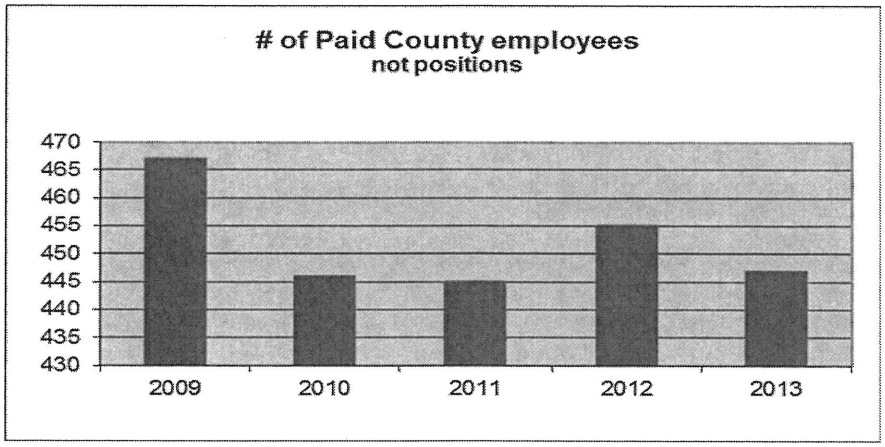


Kittitas County gross salaries increased from $13,358,343 in 2009 to $14,174,743 in 2013; a 5.76% increase in wages over the 5 years. The gross salaries change from $13,908,307 in 2012 to $14,174,743 in 2013 reflects a 1.8% increase.



The total number of county employees (not positions) changed from 467 in 2009 to 447 paid employees in 2013 reflecting a 4.28% decrease.

KITTITAS COUNTY
PERSONNEL



2014 PERSONNEL CHANGES

During the 2014 budget process the Board of County Commissioners authorized a couple of personnel changes. The departmental personnel changes include the following;

- Facilities Maintenance – Allowed the addition of an additional Building Grounds Custodian
- Treasurer – The Treasurer was allowed to fill the Tax Roll Deputy position which has been unfilled because of budget constraints. The Treasurer has received additional revenue which was a requirement to fill any unfilled positions
- Community Development Services – increased staff by one Planner II position
- Public Health – Reclassified/combined a couple of positions which resulted in a reduction of positions

As departments are currently experiencing vacancies, the Board of County Commissioners are analyzing each position to deem the necessity of the position. Positions currently not filled or reduced are in the Human Resource Department, Lower District Court and Sheriff. Other Departments have had positions remain vacant but not eliminated from their organizational charts.

WELLNESS PROGRAM

The County belongs to the Washington Counties Insurance Fund (WCIF) which offered a *Live Well at WCIF* wellness program. In order to participate, the County had to have at least 40% of eligible employees qualify for the program, which comprised of employees completing three healthy actions and earn three points by November 13, 2013.

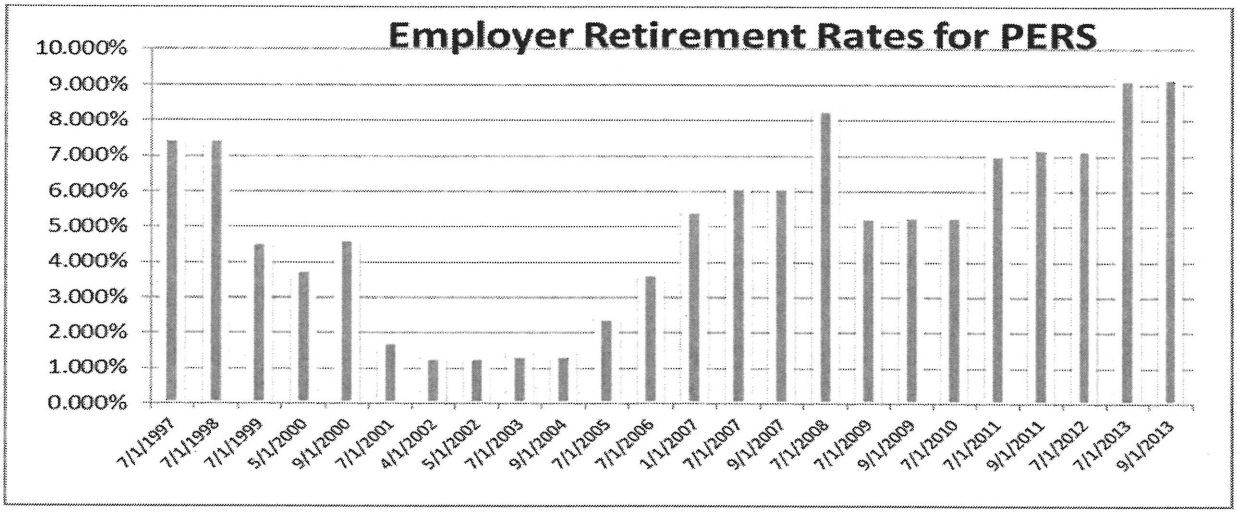
The three points are earned from healthy behaviors as listed below:

- Enroll in high-risk health coaching, if applicable (3 points)
- Enroll in the online behavior change program during the period of July 1 – November 15 (3 points)
- Have BMI under 30 (2 points)
- Have blood pressure lower than 130/90 (1 point)
- Have fasting glucose 100 or less or have non-fasting glucose 140 or less (1 point)
- Have total cholesterol less than 200 (1 point)
- Have participated in the 2012 Live Well at WCIF wellness program (1 point)
- Have not used tobacco since November 15, 2012, or enroll in the tobacco cessation program prior to November 15, 2013 (1 point)

Once qualified the individual employee would receive a deductible credit of $150 for employee and $150 for eligible spouses/domestic partners and the medical premium for both the employee and employer would receive a 4% annual premium rate reduction. Kittitas County has 42% of their employees participating in the *Live Well at WCIF* wellness program.

RETIREMENT

The 2014 budget includes a projected increase in the retirement contribution for the PERS plans from 7.21% to 9.21% effective September 1, 2013. The rate change 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 chart 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.

The salaries set for the remaining elected officials for the terms of 2011 to 2014 were established by Resolution 2010-61, with the wages for 2012, 2013 and 2014 to be determined. The Board of County Commissioners adopted Resolution 2011-136 establishing wages for 2012 for the remaining elected officials.

The District Court Judges salaries are set by the Board of County Commissioners Resolution #91-102 which is a percentage of the full time district court salaries set by the 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 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.)

Effective January 12, 2004, the Board of County Commissioners per Resolution 2003-89 created a second judicial position for the Kittitas County Superior Court so that the Kittitas County Superior Court 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. The current state contribution of $6,325.38 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.*

EXEMPT STAFF The Exempt personnel are FLSA exempt. These positions are exempt from overtime. The amounts shown reflect the 2014 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, Information Technology, Superior Court Judge, Prosecuting Attorney, Human Resources, and certain positions in the Probation Services, Solid Waste and Public Works. 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.

WAGE ADMINISTRATION FOR EXEMPT AND NON UNION PERSONNEL

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 three years. Data will be gathered, as available, from standard peer comparables. Certain positions may be evaluated against special comparables unique to that position, which must be reviewed by HR and 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.

During years when market data is not reviewed, the wage range for each position may be adjusted by a set percentage, subject to the financial status of the County and as determined by the Board of County Commissioners during the budget cycle. To assist the Board in determining whether a wage scale adjustment is needed, HR will provide the average CPI, based on January – June of the current year.

Any adjustment deemed appropriate following the wage scale valuation or as set by the Board of County Commissioners will be effected upon the wage scale not the individuals assigned to that

scale. An employee's wage will remain unchanged until affected by wage increase, promotion, or wage adjustment. If the increase to their wage scale makes their current wage lower than the new minimum, the employee will be adjusted to the minimum of the new scale.

WAGE INCREASES

During the annual budget process, the Board of County Commissioners will determine the percentage of salary growth available for the coming year. It will then be up to each Department Head/Elected Official to determine how to distribute their budget for increases in a fair and consistent manner.

Each employee shall be considered for a performance-based wage increase on January 1 of each year, up to the scale maximum. An annual performance evaluation must have been completed on the anniversary of the employee's position date within the twelve (12) months preceding the increase, and the employee must meet the expectations set forth by their supervisor. A Personnel Action Form (PAF) will be submitted to the Human Resource Department *prior to* January 20 for timely implementation of the increase.

Employees whose overall performance is rated *Improvement Essential* 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, which shall occur no later than six (6) months from their annual evaluation. Should the employee meet expectations at that time, they may be eligible for a wage increase effective July 1 of the current year. Retroactive increases will not be allowed.

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 wage increase for 2014 is 2.1% effective January 1, 2014. The County currently pays $763.97 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, 2012 through December 31, 2014.

COURTHOUSE UNION These positions are union positions represented by Washington State Council of City & County Employees, Local 792CH, which includes 61 union members. These positions are included in the Assessor, Auditor, Clerk, Co-operative Extension, Lower and Upper District Courts, Treasurer, Probation Services, Solid Waste, Fair, Facility Maintenance and Public Works departments. The wage increase for 2014 is 2.0% effective January 1, 2014. 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, 2014 through December 31, 2016.

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 24 members. The wage increase for 2014 is 2.0% effective January 1, 2014. These positions are paid hourly. 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. The union contract effective date is January 1, 2013 through December 31, 2015.

SHERIFF LINE DEPUTIES UNION These positions are the sheriff deputy personnel. They are represented by Teamsters Local 760, which includes 30 members. The wage increase for 2014 is 2.5% effective January 1, 2014. The county currently pays 90% of the $1,358.36 premium and the employee pays 10% towards medical, dental, vision and life insurance for the employees of the Sheriff Union provided through Washington Teamsters Welfare Trust. The union contract effective date is January 1, 2013 through December 31, 2016.

SHERIFF CORRECTION OFFICERS UNION These positions are the correction officer personnel, control room operators, security officers, transport deputy and clerical staff. They are represented by Teamsters Local 760, which includes 37 members. The wage increase for 2014 is 2.0% effective January 1, 2014. 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, 2013 through

December 31, 2015.

MISDEMEANANT PROBATION UNION These positions are the misdemeanant probation personnel. They are represented by Teamsters Local 760, which includes 9 members. The wage increase for 2014 is 1.0% effective January 1, 2014 and 1.0% increase effective July 1, 2014. 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, 2013 through December 31, 2015.

Starting on page 147 is the wage scales for all positions.

OTHER EMPLOYEE BENEFITS

HOLIDAYS

Paid holidays and personal holidays are granted as full-day increments of 8 hours, part-time employees will receive holiday leave prorated to the hours of work. Employees have immediate access to holiday pay at their date of hire. Holiday leave may not be carried beyond December 31st of any given year. All employee groups receive the holiday pay except the Sheriff Line Deputies and the Sheriff Correction Officers and Control Room Operators. Their holiday leave is calculated into their vacation accruals.

The County observes the following paid holidays throughout the year:

New Year's Day - First day of January
Martin Luther King's Birthday - Third Monday in January
President's Day - Third Monday in February
Memorial Day - Last Monday in May
Independence Day - July 4th
Labor Day - First Monday in September
Veteran's Day - November 11th
Thanksgiving - Fourth Thursday Day after Thanksgiving
Christmas Day - December 25th

As set forth in RCW 1.16.050, when a legal holiday falls on Saturday, the proceeding Friday shall be the legal holiday. Whenever a legal holiday falls on Sunday, the Monday following shall be the legal holiday.

When a legal holiday falls on a day an employee is normally not scheduled to work, as in the instance of a 4-day work week, the employer will chose the preceding or following workday as the legal holiday.

If December 24th falls on a regular working day, the Courthouse shall be closed one-half (1/2) day commencing at noon. If the Courthouse is closed on December 24th, either because it falls on a weekend or because Christmas falls on Saturday, then, in that event, there will be no half-day (1/2) closure on any other date.

PERSONAL HOLIDAY

Each employee may select a day to take as a "Personal Holiday". Personal Holiday time must be used in its entirety at the time of use and will be scheduled with prior approval of the Department Head/Elected Official. Personal holidays must be used by December 31st or lost. All employee groups receive the personal holiday pay except the Sheriff Line Deputies and the Sheriff Correction Officers and Control Room Operators. Their holiday leave is calculated into their vacation accruals.

VACATION AND SICK LEAVE

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

Exempt Personnel Policies

Vacation - accumulated to a total of 30 working days

Accrual schedule	full-time
Monthly	14 hrs

Sick - accumulated to a total of 140 working days

Accrual schedule	full-time
Monthly	8 hrs

Non-Union Personnel Policies

Vacation - accumulated to a total of 30 working days

Accrual schedule	8 hrs full-time
6 months through 1 year	10 hrs
1 year through 7 years	10 hrs
8 years through 15 years	12 hrs
16+ years	14 hrs

Upon satisfactory completion of 6 months employment
Vacation will be credited for the first 6 months.

Sick - accumulated to a total of 140 working days

Accrual schedule	full-time
Monthly	8 hrs

Appraisers Union (contract currently under negotiation)

Vacation - accumulated to a total of 30 working days

Accrual schedule	8 hrs full-time
0 months through 7 years	10 hrs
8 years through 15 years	13 hrs
16+ years	17 hrs

Upon satisfactory completion of 6 months employment
Vacation will be credited for the first 6 months.

Employees hired after 6-19-2012

Vacation - accumulated to a total of 30 working days

Accrual schedule	8 hrs full-time
0 months through 6 months	0 hrs
6 months through 1 year	4 hrs
1 year through 7 years	10 hrs
8 years through 15 years	13 hrs
16+ years	15 hrs

Sick - accumulated to a total of 140 working days

Accrual schedule	8 hrs full-time
Monthly	8 hrs

Courthouse Union

Vacation - accumulated to a total of 30 working days

Accrual schedule	8 hrs full-time
0 through 6 months	0 hrs
7 through 12 months	4 hrs
13 months through 7 years	10 hrs
8 years through 15 years	13 hrs
16+ years	17 hrs

Sick - accumulated to a total of 140 working days

Accrual schedule	8 hrs full-time
Monthly	8 hrs

County Road Union

Vacation - accumulated to a total of 30 working days

Accrual schedule	8 hrs full-time
0 through 5 months	0 hrs
6 months through 12 months	3.5 hrs
13 months through 7 years	10 hrs
8 years through 15 years	13 hrs
16+ years	17 hrs

Sick - accumulated to a total of 150 working days

Accrual schedule	8 hrs full-time
Monthly	8 hrs

Sheriff Deputies Union

Vacation - accumulated to a total of 30 working days

Accrual schedule	full-time
0 through 7 years	17.33 hrs
8 years through 15 years	20.33 hrs
16 years through 22 years	24.33 hrs
23+ years	25.33 hrs

Sick - accumulated to a total of 132 working days

Accrual schedule	full-time
Monthly	8 hrs

Correction Officers Union

Vacation - accumulated to a total of 30 working days

Accrual schedule	full-time
0 through 6 months	7.33 hrs
7 months through 1 year	10.66 hrs
2 years through 7 years	17.33 hrs
8 years through 15 years	20.33 hrs
16 years through 22 years	24.33 hrs
23+ years	25.33 hrs

Clerical Vacation - accumulated to a total of 30 working days

Accrual schedule	full-time
0 through 5 months	0 hrs
6 months through 1 year	3.33 hrs
2 years through 7 years	10.00 hrs
8 years through 15 years	13.00 hrs
16 years through 22 years	17.00 hrs
23+ years	18.00 hrs

Sick - accumulated to a total of 132 working days

Accrual schedule	full-time
Monthly	8 hrs

Misdemeanant Probation Union

Vacation - accumulated to a total of 30 working days

Accrual schedule	full-time
0 through 5 months	0 hrs
6 months through 24 months	3.5 hrs
2 years through 7 years	10 hrs
8 years through 15 years	13 hrs
16+ years	17 hrs

Sick - accumulated to a total of 140 working days

Accrual schedule	full-time
Monthly	8 hrs

LONGEVITY

Longevity pay is in addition to wages and shall be paid as follows:

Courthouse Union

After 7 years employment	$35.00 per month
After 10 years employment	$45.00 per month
After 15 years employment	$55.00 per month
After 20 years employment	$70.00 per month
After 25 years employment	$85.00 per month

County Road Union

After 5 years employment	$.30 per hour
After 7 years employment	$.37 per hour
After 10 years employment	$.42 per hour
After 15 years employment	$.46 per hour
After 20 years employment	$.52 per hour
After 25 years employment	$.58 per hour

Sheriff Deputies Union

After 5 years employment	$ 35.00 per month
After 10 years employment	$100.00 per month
After 15 years employment	$125.00 per month
After 20 years employment	$150.00 per month

Correction Officers Union

After 8 years employment	$32.50 per month
After 10 years employment	$39.50 per month
After 12 years employment	$47.50 per month
After 14 years employment	$55.00 per month
After 16 years employment	$65.00 per month
After 18 years employment	$75.00 per month
After 20 years employment	$85.00 per month

The rate sheet on page 152 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.

KITTITAS COUNTY
PERSONNEL

	2010	2011	2012	2013	2014
GENERAL FUND					
Assessor	14.00	14.00	14.00	13.00	13.00
Auditor	13.75	13.75	12.75	12.75	12.75
Fire Marshal	2.00	2.00	1.80	1.80	1.80
Clerk	7.00	7.00	7.00	7.00	7.00
Commissioners	6.00	6.00	5.75	5.75	5.75
Information Technology	7.00	7.00	7.00	8.00	8.00
Co-Operative Extension	3.00	3.00	2.00	2.00	2.00
Judge, Superior Court	4.00	4.00	4.00	4.00	4.00
Juvenile	7.50	7.00	7.50	7.00	7.00
Lower District Court	11.52	11.52	10.52	10.50	10.50
Facilities Maintenance	5.00	5.00	5.00	5.00	6.00
Emergeny Medical Services	1.00	1.00	1.00	1.00	1.00
Prosecuting Attorney	26.00	27.00	25.10	23.00	23.00
Sheriff	69.00	76.00	81.00	78.00	86.00
Treasurer	7.00	7.00	7.00	7.00	8.00
Upper District Court	8.00	7.00	7.00	7.00	7.00
Human Resources	4.00	3.00	2.00	2.00	2.00
County Fair	6.20	6.20	5.80	5.80	5.80
TOTAL GENERAL FUND	**201.97**	**207.47**	**206.22**	**200.60**	**210.60**
SPECIAL REVENUES					
County Road	51.75	49.75	44.75	46.00	43.75
Public Health	16.10	16.10	14.70	19.80	17.80
Noxious Weed	2.00	2.00	4.00	3.50	4.00
Misdemeanant Probation	9.00	9.00	9.00	8.50	8.50
TOTAL SPECIAL REVENUE	**78.85**	**76.85**	**72.45**	**77.80**	**74.05**
ENTERPRISE					
Solid Waste	7.00	7.00	7.00	7.00	8.00
Community Development Services	6.00	11.00	11.00	10.75	12.00
TOTAL ENTERPRISE	**13.00**	**18.00**	**18.00**	**17.75**	**20.00**
TOTAL COUNTY	**293.82**	**302.32**	**296.67**	**296.15**	**304.65**

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

KITTITAS COUNTY
2014 BUDGET
PERSONNEL

DEPARTMENT	POSITION	VACANT-BUDGET REDUCTIONS	FTE	WAGE SCALE
ASSESSOR	Assessor		1	Elected
	Administrative Asst.III		1	Exempt
	Appraiser IV		1	Appraisers
	Appraiser III		2	Appraisers
	Appraiser III Sales Analyst		2	Appraisers
	Appraiser II	1	1	Appraisers
	Appraiser I		1	Appraisers
	Personal Property Deputy		1	Courthouse
	Cadastral Technician		1	Courthouse
	Data Processor Deputy		1	Courthouse
	Real Property Deputy	1	0	Courthouse
	Senior Citizen Deputy		1	Courthouse
	Total Assessor	**2**	**13**	
AUDITOR	Auditor		1	Elected
	Budget Finance Manager		1	Exempt
	Administrative Assistant III		1	Exempt
	Fiscal Analyst		3	Courthouse
	Fiscal Tech III	1	0	Courthouse
	Fiscal Tech II		1	Courthouse
	Election Deputy		1	Courthouse
	Office Deputy	1	0	Courthouse
	Licensing Deputy II		1	Courthouse
	Records Deputy II		2	Courthouse
	Records Deputy I	1	0	Courthouse
	Licensing Deputy I	1	1.75	Courthouse
	Total Auditor	**4**	**12.75**	
FIRE MARSHAL	Fire Marshal		1	Exempt
	Deputy Fire Marshal		0.8	Non-Union
	Total Fire Marshal	**0**	**1.8**	
CLERK	County Clerk		1	Elected
	Administrative Assistant III		1	Exempt
	Records Deputy Clerk (3/10's position)		1	Courthouse
	Deputy Clerk (One 3/10's position)		4	Courthouse
	Total Clerk	**0**	**7**	
COMMISSIONERS	Commissioners		3	Elected
	Clerk of the Board		1	Non-Union
	Deputy Clerk of the Board		1	Non-Union
	Receptionist-i		0.75	Non-Union
	Total Commissioners	**0**	**5.75**	
INFORMATION TECHNOLOGY	Director		1	Exempt
	Application Developer		1	Exempt
	Network Administrator		1	Exempt
	System Administrator		1	Exempt
	Web Developer		1	Exempt
	GIS Coordinator		1	Exempt
	Service Desk Specialist		2	Non-Union
	Total Information Services	**0**	**8**	

KITTITAS COUNTY
2014 BUDGET
PERSONNEL

DEPARTMENT	POSITION	VACANT-BUDGET REDUCTIONS	FTE	WAGE SCALE
WSU CO-OP EXTENSION	Office Assistant		1	Courthouse
	Program Assistant		1	Non-Union
	Total Co-Op Extension	**0**	**2**	
JUDGE-SUPERIOR COURT	Judge		2	Elected
	Court Administrator		1	Exempt
	Court Reporter		1	Non-Union
	Total Judge-Superior Court	**0**	**4**	
JUVENILE	Probation Services Director		1	Exempt
	Administration Asst/Probation Manager		1	Exempt
	Juvenile Probation Counselor	0.5	2	Probation
	Field & Custody Counselor (1/2 position 3/10 position)		1	Probation
	Office Manager		1	Courthouse
	Diversion Coordinator		1	Non-Union
	Total Juvenile	**0.5**	**7**	
LOWER DISTRICT	Judge		1	Elected
	Court Administrator		1	Exempt
	Asst Judicial Administrator	1	0	Courthouse
	Legal Process Assistant III	0.5	7.5	Courthouse
	Probation Assistant		1	Courthouse
	Total Lower District Court	**1.5**	**10.5**	
MAINTENANCE	Director	1	0	Exempt
	Assistant Maintenance Supervisor		1	Courthouse
	Maintenance Technician II		1	Courthouse
	Maintenance Technician I		1	Courthouse
	Building Grounds Custodian		3	Courthouse
	Total Maintenance	**1**	**6**	
EMS	Emergency Medical Services Coordinator		1	Exempt
	Total EMS	**0**	**1**	
PROSECUTING ATTORNEY	Prosecuting Attorney		1	Elected
	Deputy Prosecutor I	1	3	Exempt
	Deputy Prosecutor II (Two positions 3/10 positions)	2	3	Exempt
	Deputy Prosecutor III		3	Exempt
	Office Administrator		1	Exempt
	Crime Victim Specialist		1.9	Non-Union
	Legal Secretary III		1	Non-Union
	Legal Secretary II		2	Non-Union
	Legal Secretary I		3	Non-Union
	Receptionist		1	Non-Union
	Restitution Specialist		0.5	Non-Union
	Sexual Assault Interviewer/Victim Witness		0.6	Non-Union
	Paralegal/Support Enforcement		2	Non-Union
	Total Prosecuting Attorney	**3**	**23**	

KITTITAS COUNTY
2014 BUDGET
PERSONNEL

DEPARTMENT	POSITION	VACANT-BUDGET REDUCTIONS	FTE	WAGE SCALE
SHERIFF	Sheriff		1	Elected
	Undersheriff		1	Exempt
	Operations Commander		1	Exempt
	Corrections Commander		1	Exempt
	Chief Financial Manager		1	Exempt
	Administrative Assistant III		1	Exempt
	Corporal		3	Line
	Detective		5	Line
	Patrol Officer (7 positions 3/10's positions)	2	19	Line
	Patrol Sergeant	1	3	Line
	Law Enforcement Technoligist (3/10's position)		1	Corrections
	Control Room Operator		5	Corrections
	Corrections Lieutenant		1	Corrections
	Corrections Officer		23	Corrections
	Corrections Corporal	1	4	Corrections
	Corrections Sergeant		2	Corrections
	Courthouse Security Officer (one positions 3/10's position)		4	Corrections
	Fiscal Clerk		1	Corrections
	Law Enforcement Clerk (one position 3/10 position)		8	Corrections
	Receptionist	1	0	Corrections
	Transport Officer		1	Corrections
	Total Sheriff	**5**	**86**	
TREASURER	Treasurer		1	Elected
	Administrative Asst. III		1	Exempt
	Revenue Account Deputy		1	Courthouse
	Tax/Warrant Deputy		1	Courthouse
	Tax/ULID Deputy		1	Courthouse
	Tax Collection Deputy		2	Courthouse
	Tax Roll Deputy		1	Courthouse
	Total Treasurer	**0**	**8**	
UPPER DISTRICT COURT	Judge		1	Elected
	District Court Administrator		1	Exempt
	Legal Process Coordinator		1	Courthouse
	Legal Process Assistant III		3	Courthouse
	Probation Assistant		1	Courthouse
	Total Upper District Court	**0**	**7**	
HUMAN RESOURCES	Human Resource Director		1	Exempt
	Human Resource Representative/Civil Service		1	Non-Union
	Human Resource Assistant	1	0	Non-Union
	Total Human Resources	**1**	**2**	
COUNTY FAIR	Facilities Maintenance Director		1	Exempt
	Maintenance Tech I		2	Courthouse
	Program Assistant		1	Courthouse
	Office Manager		1	Courthouse
	Bookkeeper (reclassified Office Manager 2013)		0	Courthouse
	Program Support Technician (2 @ 40%)		0.8	Courthouse
	Program Support Tech(1-Budget reduct @ 40%)	0.4	0	Courthouse
	Total County Fair	**0.4**	**5.8**	
TOTAL GENERAL FUND		**18.40**	**210.60**	

KITTITAS COUNTY
2014 BUDGET
PERSONNEL

DEPARTMENT	POSITION	VACANT-BUDGET REDUCTIONS	FTE	WAGE SCALE
COUNTY ROAD	Public Works Director		1	Exempt
	County Engineer		1	Exempt
	Construction Manager		1	Exempt
	Finance System Manager		1	Exempt
	Maintenance Manager		1	Exempt
	Transportation Manager		1	Exempt
	Airport Manager/Administrative Asst. III		1	Exempt
	Engineer Technician I		2	Non-Union
	Engineer Technician II		1	Non-Union
	Engineer Technician II - Project Specialist		0	Non-Union
	Planner III		1	Non-Union
	Road Foreman		2	Non-Union
	Shop Foreman		1	Non-Union
	Traffic Technician		1	Non-Union
	Fiscal Analyst		2	Courthouse
	Fiscal Tech I		1	Courthouse
	Receptionist		0.75	Courthouse
	Technical Secretary		1	Courthouse
	Laborer - Full Time		1	Road
	Construction Inspector		1	Road
	Equipment Operator		19	Road
	Mechanic		2	Road
	Survey Party Chief		1	Road
	Total County Road	**0**	**43.75**	
PUBLIC HEALTH	Health Officer		0.2	Boards & Comm
	Public Health Administrator		1	Exempt
	Environmental Health Supervisor		1	Exempt
	Environmental Health Specialist II		3	Exempt
	Community Health Services Supervisor		1	Exempt
	Administrative Assistant II		1	Exempt
	Public Health Nurse II (2@ 50%)		1	Exempt
	Fiscal Analyst		1	Courthouse
	Environmental Health Specialist 2		0.6	Non-Union
	Permit Technician		1	Non-Union
	Public Health Clerk II		1	Non-Union
	Public Health Clerk I		1	Non-Union
	Assessment Coordinator		1	Non-Union
	Community Health Specialist I		3	Non-Union
	Community Health Specialist II		1	Non-Union
	Total Public Health	**0**	**17.8**	
NOXIOUS WEED	Noxious Weed Program Coordinator		1	Exempt
	Assistant Coordinator		1	Non-Union
	Noxious Weed Lead (seasonal 9 months)		1	Non-Union
	Nox Weed Inspector II (seasonal 9 months)		1	Non-Union
	Total Noxious Weed	**0**	**4**	

KITTITAS COUNTY
2014 BUDGET
PERSONNEL

DEPARTMENT	POSITION	VACANT-BUDGET REDUCTIONS	FTE	WAGE SCALE
MISDEMEANANT PROBATION	Chief Probation Officer		1	Exempt
	Senior Case Manager		1	Probation
	Misdemeanant Case Manager		1	Probation
	Misdemeanant Probation Officer		3	Probation
	Senior Misdemeanant Probation Officer		1	Probation
	Probation Secretary-Mis		1.5	Courthouse
	Total Misdemeanant Probation	**0**	**8.5**	
SOLID WASTE	Solid Waste Director		1	Exempt
	Assistant Director		1	Exempt
	Solid Waste Specialist		1	Exempt
	Compost Facility Specialist		1	Exempt
	Solid Waste Assistant		1	Courthouse
	Scale House Attendant II		1	Courthouse
	Scale House Attendant I		1	Courthouse
	Solid Waste Operator		1	Road
	Ryegrass Facility Attendant (reclassified SW Operator 2014)		0	Road
	Total Solid Waste	**0**	**8**	
COMMUNITY DEVELOPMENT SERVICES	Building Official	1	0	Exempt
	Administrative Assistant II (reclassified as Senior Permit Tech)		0	Exempt
	Senior Permit Tech		1	Exempt
	Planning Official		1	Exempt
	Investigation/Enforcement Officers		1	Non-Union
	Permit Tech		2	Non-Union
	Planner I		1	Non-Union
	Planner II		2	Non-Union
	Building Inspector		2	Non-Union
	Building Inspector-seasonal 8 months		0	Non-Union
	Plans Examiner		2	Non-Union
	Total Community Development Services	**1**	**12**	
TOTAL COUNTY		**19.40**	**304.65**	

Kittitas County
Wage Scales as of January 31, 2014

Elected Officials

		Monthly Wage	
147	SUPERIOR COURT JUDGE	6,325.38	This is the County's share; 1/2 of the Superior Ct Judges Salary; State pays the other 1/2
143	DISTRICT COURT JUDGE-UPPER 69%	12,045.33	
144	DISTRICT COURT JUDGE - LOWER	12,045.33	
145	PROSECUTING ATTORNEY	10,785.42	
146	SHERIFF	7,241.00	
141	COMMISSIONER - DISTRICT 1	5,775.00	
140	COMMISSIONER - DISTRICT 2	5,775.00	
142	COMMISSIONER - DISTRICT 3	5,775.00	
139	TREASURER	5,576.00	
138	CLERK	5,576.00	
137	AUDITOR	5,576.00	
136	ASSESSOR	5,576.00	

Exempt

		Base	Median	Maximum
118	PUBLIC WORKS DIRECTOR	6,642	7,700	8,757
277	COUNTY ENGINEER	6,195	7,181	8,166
217	DEPUTY PROSECUTOR III	5,571	6,457	7,343
106	PUBLIC HEALTH ADMINISTRATOR	5,302	6,145	6,987
122	SOLID WASTE DIRECTOR	5,302	6,145	6,987
109	IT DIRECTOR	5,036	5,836	6,635
111	PROBATION SERVICES DIRECTOR	5,036	5,836	6,635
120	FIRE MARSHAL	4,945	5,731	6,518
150	HUMAN RESOURCE DIRECTOR	4,857	5,628	6,400
114	UNDERSHERIFF	4,767	5,524	6,282
115	OPERATIONS COMMANDER	4,679	5,422	6,164
130	JAIL COMMANDER	4,679	5,422	6,164
297	PLANNING OFFICIAL	4,679	5,422	6,164
234	NETWORK ADMINISTRATOR	4,588	5,316	6,046
387	ASSISTANT DIRECTOR	4,410	5,110	5,810
294	ENVIRONMENTAL HEALTH SPVR	4,410	5,110	5,810
256	HEALTH PROMOTION SPVR	4,410	5,110	5,810
116	MAINTENANCE MANAGER	4,410	5,110	5,810
293	COMMUNITY HEALTH SVCS SPVR	4,410	5,110	5,810
230	APPLICATION DEVELOPER	4,320	5,006	5,691
215	DEPUTY PROSECUTOR II	4,320	5,006	5,691
223	BUDGET & FINANCE MANAGER	4,320	5,006	5,691
213	GIS COORDINATOR	4,320	5,006	5,691
224	TRANSPORTATION MANAGER	4,231	4,902	5,575
244	COMPUTER SYSTEM ADMINSTRATOR	4,141	4,798	5,455
226	CONSTRUCTION MANAGER	4,053	4,696	5,339
227	ASST ADMIN/JUV PROB COUNSELOR	4,053	4,696	5,339
214	DEPUTY PROSECUTOR I	3,963	4,592	5,219
236	PUBLIC HEALTH NURSE II	3,874	4,488	5,103
262	FINANCE SYSTEM MANAGER	3,874	4,488	5,103
237	AIRPORT MANAGER	3,784	4,384	4,984

Kittitas County
Wage Scales as of January 31, 2014

Exempt Con't				
211	CHIEF PROBATION OFFICER	3,784	4,384	4,984
112	CHIEF FINANCIAL MANAGER	3,784	4,384	4,984
108	FACILITIES DIRECTOR	3,784	4,384	4,984
110	DISTRICT COURT ADMIN	3,784	4,384	4,984
148	NOXIOUS WEED PROGRAM COORD	3,696	4,282	4,867
119	SUPERIOR COURT ADMIN	3,606	4,178	4,748
221	SOLID WASTE SPECIALIST	3,517	4,074	4,632
296	COMPOST FACILITY SPECIALIST	3,517	4,074	4,632
240	ENVIRONMENTAL HEALTH SPEC 2	3,517	4,074	4,632
245	EMS COORDINATOR	3,339	3,867	4,396
239	ENVIRONMENTAL HEALTH SPEC 1	3,339	3,867	4,396
113	OFFICE ADMINISTRATOR	3,249	3,763	4,276
376	ADMINISTRATIVE ASSISTANT III	3,249	3,763	4,276
299	SENIOR PERMIT TECHNICIAN	3,070	3,555	4,041
151	HEALTH OFFICER	2,720	-	-
360	ADMINISTRATIVE ASSISTANT-PW	2,713	3,141	3,569
308	ADMINISTRATIVE ASSISTANT II	2,713	3,141	3,569
254	COMMUNITY OUTREACH WRKR II	2,534	2,935	3,333

Non-Union		Base	Median	Maximum
271	PUBLIC HEALTH NURSE II	3,874	4,488	5,103
292	PLANNER III	3,784	4,384	4,984
107	CLERK OF THE BOARD	3,696	4,282	4,867
265	WEB DEVELOPER	3,696	4,282	4,867
289	PLANNER II	3,606	4,178	4,748
212	PLANNER II	3,606	4,178	4,748
219	COURT REPORTER	3,517	4,074	4,632
264	COMMUNITY HEALTH SPEC II	3,517	4,074	4,632
272	ENVIRONMENTAL HEALTH SPEC 2	3,517	4,074	4,632
273	ASSESSMENT COORDINATOR II	3,517	4,074	4,632
243	PLANS EXAMINER	3,427	3,970	4,512
295	DEPUTY FIRE MARSHAL	3,427	3,970	4,512
233	COMMUNITY HEALTH SPEC I	3,339	3,867	4,396
220	HUMAN RESOURCE REPRESENTATIVE	3,339	3,867	4,396
286	ENGINEER TECHNICIAN II	3,339	3,867	4,396
287	ASSESSMENT COORDINATOR I	3,339	3,867	4,396
251	SERVICE DESK SPECIALIST	3,249	3,763	4,276
242	BUILDING INSPECTOR	3,249	3,763	4,276
235	PLANNER I	3,160	3,659	4,160
238	INVESTIGATION/ENFORCEMENT OFFI	3,160	3,659	4,160
258	PLANNER 1	3,160	3,659	4,160
263	ASSISTANT COORDINATOR	3,070	3,555	4,041
269	SEXUAL ASSAULT INTERVIEWER	2,982	3,453	3,925
205	DIVERSION/COMM SRVC COORD	2,982	3,453	3,925
310	LEGAL SECRETARY III	2,891	3,349	3,805
241	PERMIT TECHNICIAN	2,891	3,349	3,805
225	ENGINEER TECHNICIAN I	2,891	3,349	3,805

Kittitas County
Wage Scales as of January 31, 2014

Non-Union Con't			
218 PARALEGAL-SUP ENFORCE	2,891	3,349	3,805
253 CRIME VICTIM SPECIALIST	2,803	3,247	3,689
305 LEGAL SECRETARY II	2,713	3,141	3,569
248 PROGRAM ASSISTANT	2,625	3,039	3,453
329 LEGAL SECRETARY I	2,625	3,039	3,453
357 RESTITUTION SPECIALIST	2,625	3,039	3,453
354 DEPUTY CLERK OF THE BOARD	2,625	3,039	3,453
312 PUBLIC HEALTH CLERK II	2,446	2,833	3,217
306 RECEPTIONIST	2,089	2,418	2,746
342 PUBLIC HEALTH CLERK I	2,089	2,418	2,746

Non-Union Hourly	Base	Median	Maximum
102 ROAD FOREMAN	21.83	25.29	28.75
124 SHOP FOREMAN	20.29	23.50	26.72
405 TRAFFIC TECHNICIAN	17.20	19.92	22.64
290 NOXIOUS WEED LEAD INSPECTOR	13.59	15.73	17.87
261 NOXIOUS WEED INSPECTOR II	12.56	14.54	16.52

Appraisers Union	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
204 APPRAISER IV	4,821	4,942	5,066	5,193	5,321	5,454
275 APPRAISER III SALES ANALYST	4,451	4,563	4,676	4,794	4,914	5,036
203 APPRAISER III	4,134	4,236	4,343	4,451	4,563	4,676
266 APPRAISER II	3,745	3,839	3,935	4,033	4,134	4,237
259 APPRAISER I	3,564	3,653	-	-	-	-

Courthouse Union	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
333 FISCAL ANALYST	3,477	3,555	3,635	3,716	3,799	3,883	3,969
424 ASSISTANT MAINTENANCE SPVR	3,400	3,475	3,553	3,632	3,713	3,796	3,880
325 CADASTRAL TECHNICIAN	3,362	3,437	3,513	3,592	3,672	3,754	3,837
324 PERSONAL PROPERTY DEPUTY	3,131	3,201	3,283	3,346	3,420	3,496	3,573
366 REVENUE ACCOUNT DEPUTY	3,131	3,201	3,283	3,346	3,420	3,496	3,573
340 ASSISTANT JUDICIAL ADMIN	3,131	3,201	3,283	3,346	3,420	3,496	3,573
425 MAINTENANCE TECHNICIAN II	3,107	3,177	3,248	3,320	3,394	3,469	3,546
423 MAINTENANCE TECHNICIAN I	2,990	3,057	3,125	3,195	3,266	3,339	3,413
339 LEGAL PROCESS COORDINATOR	2,898	2,963	3,030	3,098	3,167	3,238	3,310
317 LICENSING DEPUTY II	2,898	2,963	3,030	3,098	3,167	3,238	3,310
367 FISCAL TECHNICIAN II	2,783	2,846	2,910	2,975	3,042	3,110	3,179
304 SR CITIZEN DEPUTY	2,783	2,846	2,910	2,975	3,042	3,110	3,179
314 DATA PROCESSOR	2,783	2,846	2,910	2,975	3,042	3,110	3,179
372 PROGRAM ASSISTANT	2,783	2,846	2,910	2,975	3,042	3,110	3,179
318 RECORDS DEPUTY II	2,783	2,846	2,910	2,975	3,042	3,110	3,179
389 PROBATION ASSISTANT	2,783	2,846	2,910	2,975	3,042	3,110	3,179
338 LEGAL PROCESS ASSISTANT III	2,783	2,846	2,910	2,975	3,042	3,110	3,179
345 DEPUTY CLERK	2,783	2,846	2,910	2,975	3,042	3,110	3,179
363 TAX/WARRANT DEPUTY	2,783	2,846	2,910	2,975	3,042	3,110	3,179
364 TAX/ULID DEPUTY	2,783	2,846	2,910	2,975	3,042	3,110	3,179
368 OFFICE MANAGER	2,783	2,846	2,910	2,975	3,042	3,110	3,179

Kittitas County
Wage Scales as of January 31, 2014

Courthouse Union Con't								
321	ELECTIONS DEPUTY	2,783	2,846	2,910	2,975	3,042	3,110	3,179
316	LICENSING DEPUTY I	2,783	2,846	2,910	2,975	3,042	3,110	3,179
373	FISCAL TECHNICIAN I	2,666	2,727	2,789	2,852	2,916	2,982	3,049
391	SOLID WASTE ASSISTANT	2,666	2,727	2,789	2,852	2,916	2,982	3,049
343	FISCAL TECHNICIAN I	2,666	2,727	2,789	2,852	2,916	2,982	3,049
375	TECHNICAL SECRETARY	2,666	2,727	2,789	2,852	2,916	2,982	3,049
422	BUILDING/GROUNDS CUSTODIAN	2,550	2,608	2,667	2,728	2,790	2,853	2,917
331	EXTENSION ASSISTANT	2,550	2,608	2,667	2,728	2,790	2,853	2,917
337	LEGAL PROCESS ASSISTANT II	2,550	2,608	2,667	2,728	2,790	2,853	2,917
369	SCALE HOUSE ATTENDANT II	2,550	2,608	2,667	2,728	2,790	2,853	2,917
351	PROBATION SECRETARY	2,550	2,608	2,667	2,728	2,790	2,853	2,917
309	REAL PROPERTY DEPUTY	2,434	2,486	2,539	2,593	2,648	2,704	2,764
356	OFFICE ASSISTANT - CDS	2,434	2,486	2,539	2,593	2,648	2,704	2,764
370	SCALE HOUSE ATTENDANT I	2,434	2,486	2,539	2,593	2,648	2,704	2,764
361	TAX ROLL DEPUTY	2,434	2,486	2,539	2,593	2,648	2,704	2,764
362	TAX COLLECTION DEPUTY	2,434	2,486	2,539	2,593	2,648	2,704	2,764
341	RECEPTIONIST - PW	2,319	2,369	2,420	2,472	2,525	2,579	2,634
344	RECORDS DEPUTY I	2,319	2,369	2,420	2,472	2,525	2,579	2,634
319	OFFICE DEPUTY - AUD	2,319	2,369	2,420	2,472	2,525	2,579	2,634
336	LEGAL PROCESS ASSISTANT I	2,319	2,369	2,420	2,472	2,525	2,579	2,634

Courthouse Union Hrly		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
450	PROGRAM SUPPORT TECHNICIAN	14.71	15.05	15.4	15.75	16.11	16.48	16.86

Co Road Union		Hrly Wage	Hrly Wage
443	LEADPERSON SUPERVISOR	24.63	-
462	LEADMAN BLACKOIL/BOOM TRUCK	23.63	-
471	SURVEY PARTY CHIEF	23.08	-
472	CONSTRUCTION INSPECTOR	23.08	-
442	LEAD PERSON-EQUIPMENT OPER	22.63	-
441	EQUIPMENT OPERATOR	21.63	-
473	SURVEY TECHNICIAN	21.63	-
411	MECHANIC	21.63	21.92
352	RYEGRASS FACILITY ATTENDANT	21.63	-
461	BLACK OIL/BOOM TRUCK OPER	20.10	22.63
453	SPRAY OPERATOR	20.10	22.63
421	FLAGGER/LABORER	19.10	-

Line Deputies		Step 1	Step 2	Step 3	Step 4	Step 5	
510	PATROL SERGEANT	5,868	6,018	-	-	-	
505	CORPORAL	5,426	5,534	-	-	-	
511	PATROL OFFICER	4,324	4,485	4,637	4,912	5,169	

Kittitas County
Wage Scales as of January 31, 2014

Correction Union		Step 1	Step 2	Step 3	Step 4	Step 5
550	LIEUTENANT - KCCC	4,532	4,654	-	-	-
542	LE TECHNOLOGIST	4,283	4,512	4,755	5,010	5,277
541	CORRECTION SERGEANT	4,120	4,231	-	-	-
535	CORRECTION CORPORAL	4,036	-	-	-	-
512	TRANSPORT OFFICER	3,380	3,509	3,650	3,918	4,318
513	COURTHOUSE SECURITY OFFICER	3,380	3,509	3,650	3,918	4,138
521	CORRECTION OFFICER	3,138	3,256	3,387	3,636	3,841
525	CONTROL ROOM OPERATOR	2,842	2,949	3,059	3,275	3,455
348	FISCAL CLERK	2,839	2,953	3,066	3,302	3,494
561	LAW ENFORCEMENT CLERK	2,756	2,866	2,975	3,203	3,389

Probation Union		Step 1	Step 2	Step 3	Step 4	Step 5
270	SR MISDEMEANANT PROB OFFICER	3,873	3,950	4,027	4,109	4,192
229	JUV PROBATION COUNSELOR	3,723	3,797	3,873	3,951	4,028
207	MISDEMEANANT PROB OFFICER	3,723	3,797	3,873	3,951	4,028
206	FIELD & CUSTODY COUNSELOR	3,723	3,797	3,873	3,951	4,028
232	SENIOR CASE MANAGER	3,237	3,303	3,370	3,437	3,508
208	MISDEMEANANT CASE MANAGER	3,131	3,194	3,256	3,323	3,391
270	SR MISDEMEANANT PROB OFFICER	3,912	3,990	4,067	4,150	4,234
207	MISDEMEANANT PROB OFFICER	3,760	3,835	3,912	3,991	4,068
206	FIELD & CUSTODY COUNSELOR	3,760	3,835	3,912	3,991	4,068
229	JUV PROBATION COUNSELOR	3,760	3,835	3,912	3,991	4,068
232	SENIOR CASE MANAGER	3,269	3,336	3,404	3,471	3,543
208	MISDEMEANANT CASE MANAGER	3,162	3,226	3,289	3,356	3,425

KITTITAS COUNTY
2014 PAYROLL RATES

Deduction		Employee		Employer			
Employment Security (101)			Max			Max	
	Maximum $117,000	0.06200	7,254.00		0.06200	7,254.00	
	Medicare max ALL WAGES (additional if over $200,000)	0.01450			0.01450		
	TOTAL	0.07650			0.07650		
Medical							
WCIF 1250 (303)						**Union Max medical**	
	employee				578.63	Appraisers	763.97
	spouse	689.96				Courthouse	675.46
	Children	459.92	459.92			Non Union	675.46
WCIF 500 (311)						Elected	675.46
	employee				716.27	Road	675.46
	spouse	850.14				Line	1222.52
	Children	566.75	566.76			Corrections	675.46
WCIF 750 (313)						Probation	675.46
	employee				616.21		
	spouse	735.35					
	Children	490.17	490.17				
WCIF HAS (314)							
	employee				502.69		
	spouse	615.84					
	Children	410.31	410.31				
WCIF 3000 (302)							
	employee				413.16		
	spouse	472.93					
	Children	313.21	313.21				
Options PLAN A - Active employees (341)							
	employee				905.66		
	spouse	706.22					
	Children	637.00	784.22				
Options $200 (310)							
	Employee				823.77		
	spouse	608.88					
	Children	547.39	696.62				
Options HMO $750 (312)							
	Employee				650.95		
	spouse	520.61					
	Children	470.40	569.01				
Options Select 1500 HDHP (342)							
	Employee				564.00		
	spouse	450.28					
	Children	406.84	492.12				
Options $500 (323)							
	Employee				733.60		
	spouse	541.62					
	Children	486.93	619.67				
Teamsters Trust							
	Sheriff (Plan A Med; Plan B Life; Plan A Dental; Plan EXT Vision)	135.84			1,222.52		
	Probation (Plan C Medical total premium $785.01)	173.21 or 170.43			611.80 or 614.58		
	Please check individual union contract for various options of county paid benefits						
CIGNA Life - Life (306)							
	employee				1.80		
	dependent(s)	N/A					

KITTITAS COUNTY
2014 PAYROLL RATES

Deduction		Employee		Employer			
Washington Dental - Dental (304)							
	employee				52.93		
	1 dependent	49.60					
	2 or more dependents	102.52					
Willamette Dental (309)							
	employee				50.15		
	1 dependent	33.30					
	2 or more dependents	83.41					
Vision Service Plan - Vision (305)							
	employee				8.93		
	Spouse	8.02					
	Children	6.68	6.69				
Labor & Industries - Medical Aid x hours worked							
	Class 15-01 High Risk	0.22355			0.88235		
	Class 53-06 Clerical	0.06270			0.10520		
	Class 69-05 Law Enforce	0.18615			0.70375		
	Class 69-01 Volunteers	0.00000			0.05040		
	Class 69-06 Volunteer LE	0.00000			0.27080		
	Class 72-03 Community Service Worker	0.00000			0.30530		
Retirement		1/1/14			1/1/13		
	PERS I	6.000%			9.210%		
	PERS II	4.920%			9.210%		
	PERS1-JBM	12.260%			9.210%		
	PERS2-JBM	12.300%			9.210%		
	PERS III-Option A	5.000%			9.210%		
	PERS III-Option B rate changes at age 35 etc	5%(35)-6%(35-44) 7.5%(45)			9.210%		
	PERS III-Option C rate changes at age 35 etc	6%(35)-7.5%(35-44) 8.5%(45)			9.210%		
	PERS III-Option D	7.000%			9.210%		
	PERS III-Option E	10.000%			9.210%		
	PERS III-Option F	15.000%			9.210%		
	PSERS II	6.360%			10.540%		
	LEOFF I	0.000%			0.180%		
	LEOFF II	8.410%			5.230%		
Union Dues							
	WSC-C&CE	1.4 % monthly salary $48.65 max/15.45 min					
	Teamsters	Base hrly rate x 2.25 per month					
	Teamsters Initiation Fee	One Time fee $200					
457 Deferred Compensation Max		17,500					
Long Term Disability - Appraisers		32.00					
Unemployment Compensation					0.3414%		
Central Services/Cost Allocation					11.2500%	of salaries only	
STATE MINIMUM WAGE EFFECTIVE 01-01-14 $9.32 (2013 was $9.19; 2012 was $9.04; 2011 was $8.67; 2010 was $8.55; & 2009 was $8.55)							
FEDERAL MINIMUM WAGE EFFECTIVE 7-24-09 $7.25							

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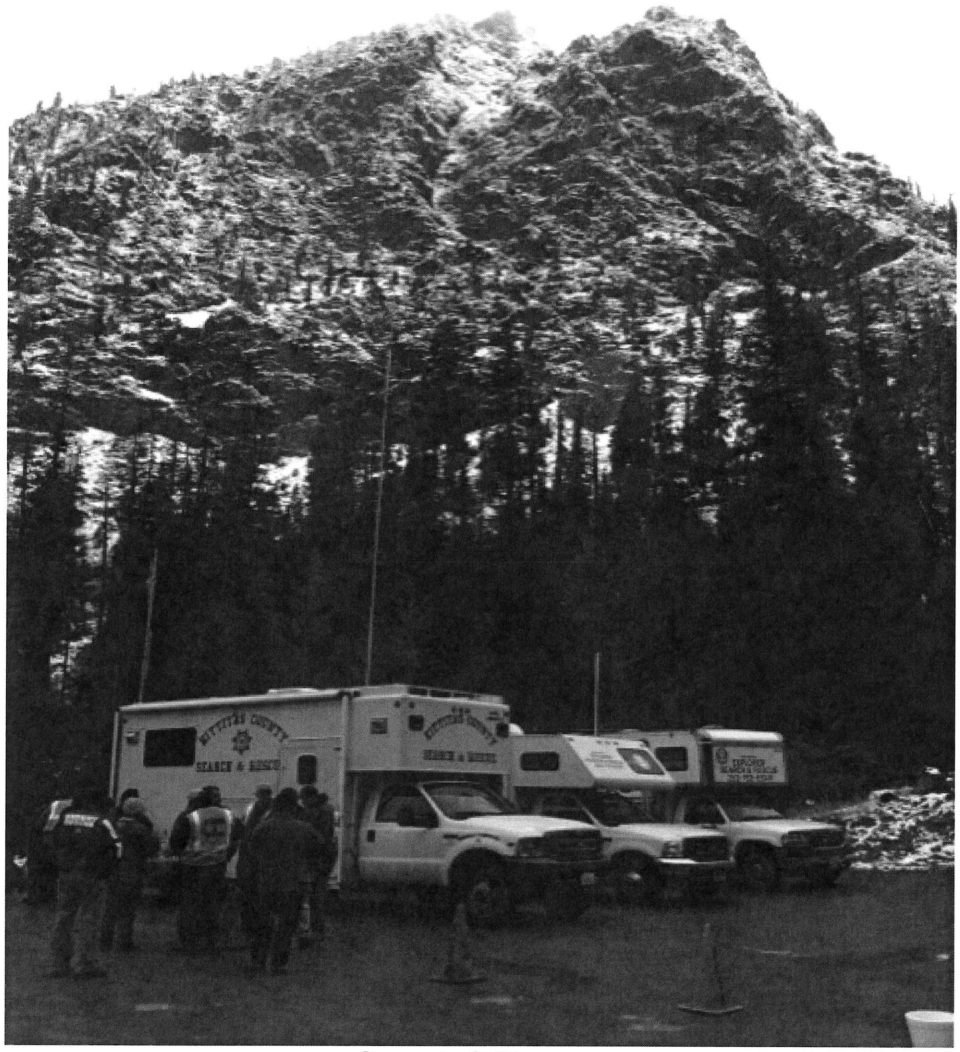


Search & Rescue

Law & Justice

KITTITAS COUNTY
LAW & JUSTICE INFORMATION

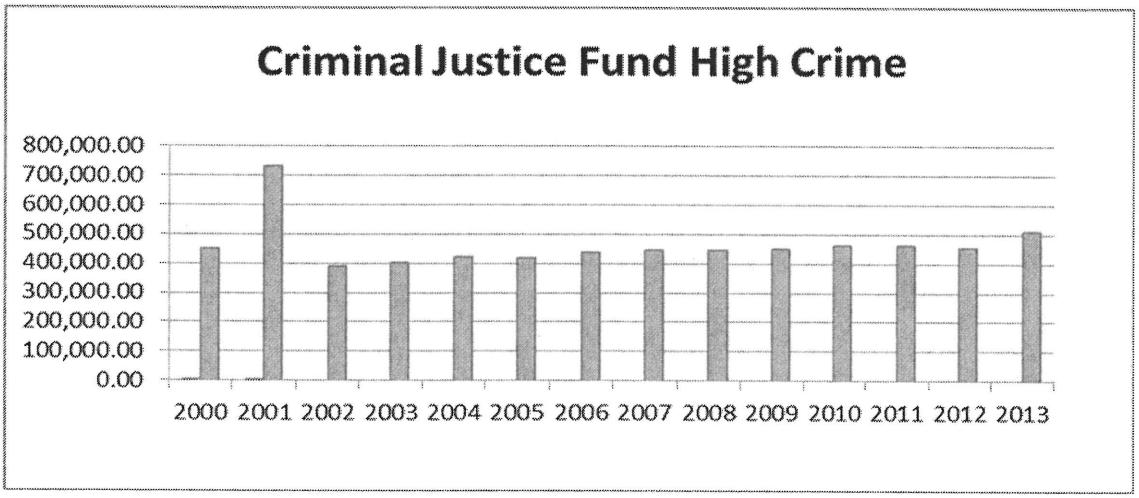
Kittitas County currently has 4 different Law & Justice funding sources.

- 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 showing the history and creation of each funding source.

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 2014 annual budget including information showing the 2011 Actual, 2012 Actual and the 2013 Amended budget for Law & Justice Departments is as follows:

	2011 Actual	2012 Actual	2013 Amended Budget	2014 Adopted Budget
County Clerk	29,180	30,435	31,664	32,944
Juvenile	37,827	76,921	79,584	82,393
Lower District Court	93,289	102,289	102,501	106,768
Prosecutor	175,696	181,013	172,895	165,521
Sheriff	461,894	480,205	612,228	535,671
Upper District Court	48,213	49,700	51,192	56,326
TOTAL	**846,099**	**920,563**	**1,050,064**	**979,623**

KITTITAS COUNTY
LAW & JUSTICE INFORMATION

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 2014-001the 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, Kittitas County Auditor; Kittitas County Risk Manager and a person from the general public who does not hold any of the offices or occupy any of the positions aforementioned.*

SALES TAX EXCUSIVELY FOR JUVENILE DETENTION AND ADULT JAIL FACILITIES

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

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

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

This sales tax collection started in February 1996 and is currently put into reserves in the General fund. The amount disbursed is a monthly payment Kittitas County Juvenile Department makes to Yakima County Juvenile Court for a contract Kittitas County has for beds for juveniles. As authorized by RCW 82.14.350, which allows for counties to develop joint ventures to co-locate juvenile detention facilities and to co-locate jails. The County has an agreement with City of Sunnyside for the housing of prisoners; the current rate is $51.55 per day - per inmate.

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; 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.

In November 2011, the Board of County Commissioners authorized the Sheriff to start hiring additional personnel to accommodate the completion of the new jail pod in July 2012.

The other costs in 2012 are for the additional corrections staff hired and $400,000 transferred to the Jail repairs and Jail Pod construction project.

The balance for each year is:

Year	Collection	Disbursed				Balance
		Juv Detention Costs	Contracted Jail Service	Other Costs	Total Disbursed	
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	-2,119,649.00
2010	648,083.25	-59,944.00	-405,857.57	-81,419.67	-547,221.24,	100,862.01
2011	692,783.29	-43,434.00	-26,827.29	-11,259.50	-70,261.29	611,262.50
2012	691,885.58	-72,009.00	-55,969.46	-807,279.33	-935,257.79	-243,372.21
2013	737,376.85	-42,736.00	.00	-254,151.78	296,887.78	440,489.07
TOTAL	10,243,608.92	-2,091,592.75	-1,646,053.86	-5,202,284.56	-8,334,896.120	1,303,677.75

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

KITTITAS COUNTY
LAW & JUSTICE INFORMATION

In 2012, there was $469,514.24 transferred to the Jail Repairs and Jail Pod Construction project. At the cost of $28,799, we hired the consulting firm FLT Consulting, Inc to perform a cost analysis to determine the cost of housing per inmate.

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	-458,496.29	-127,715.71
2011	348,658.47	-473,776.52	-125,118.05
2012	345,263.10	-876,843.56	-531,580.46
2013	370,302.22	-488,981.71	-118,679.49
TOTAL	**5,022,927.98**	**-4,517,494.85**	**505,433.13**

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
2011	34,865.85	-15,870.04	18,995.81
2012	34,526.31	-11,086.71	23,439.60
2013	37,030.22	-44,980.53	82,010.75
TOTAL	**493,454.02**	**-397,300.97**	**186,114.11**

OTHER INFORMATION

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

> "Kittitas County Proposition No 1, Criminal Justice Sales/Use Tax" – The Board of County Commissioners of Kittitas County presents this proposition concerning an additional sales and use tax. This proposition authorizes the County to impose additional sales and use tax of up to 0.03% (three tenths of one percent) of the 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 to 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 approve 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 provided by Kittitas County. Additionally, it is the task of the committee to examine and prioritize those needs that would best benefit the overall criminal justice system for Kittitas County.

The citizens' advisory committee reported that if the proposed tax increase was passed, it would allow the Kittitas County Sheriff's office to add 5 deputies, 1 civil deputy, and 1 evidence clerk. *Additionally, it will fund the indirect costs that will be created by the employment of additional officers, such as the costs of supplying the additional officers with the supplies that they need to perform their job (such as police cars, gasoline, computers, paper, paper clips, etc), the additional support personnel that will be required to process the persons arrested by the additional officers (e.g. the prosecuting attorney's office, the superior court clerk's office), and the cost of jailing those additional persons who are convicted of committing crimes.*

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

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

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

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

The Board of County Commissioners of Kittitas County, Washington adopted Resolution 2013- 064 concerning a proposition to maintain funding of vitally important law and justice personnel and criminal justice related services. The tax will continue to be used to maintain existing law enforcement personnel and criminal justice related services and personnel to include county clerks, prosecuting attorneys, probation, animal control, and associated administrative personnel. The tax will commence January 1, 2015. The tax will expire in 7 years unless further authorized by a public vote. The issue was placed on the August 6, 2013 ballot.

The issue was passed Yes 6,904 and No 1,808. The Board of County Commissioners adopted Ordinance 2013-011 Authorizing the continued maintenance of the three tenths of 1% Criminal Justice and Public Safety Sales and Use Tax

KITTITAS COUNTY
LAW & JUSTICE INFORMATION

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

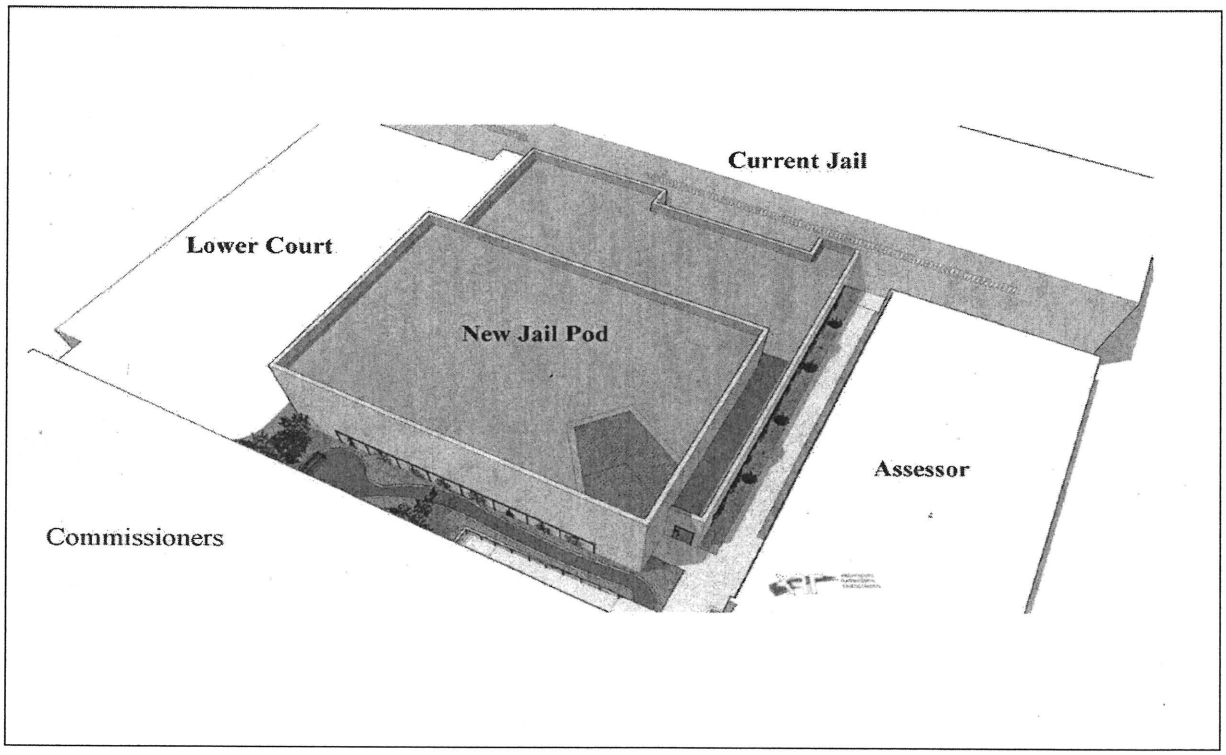
Year	Revenues		Total	Expenses				Total	Balance
	Collections	Misc	Revenues	Clerk	Juvenile	Prosecutor	Sheriff	Expenses	
2008	827,784.75	443.27	828,228.02	-22,350.77	-4,750.82	-60,997.62	-408,276.95	-496,376.16	331,851.86
2009	1,175,746.46	2,592.88	1,178,339.34	-46,562.93	-26,653.64	-155,809.75	-588,999.91	-818,026.23	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
2011	1,184,303.94	952.10	1,185,256.04	-50,101.52	-33,086.44	-160,034.54	-832,733.35	-1,075,955.85	109,300.19
2012	1,184,057.57	839.36	1,184,896.93	-94,825.51	-34,970.12	-180,954.08	-769,729.11	-1,080,478.82	104,418.11
2013	1,258,019.07	15,808.83	1,273,827.90	-103,548.91	-36,566.78	-174,459.86	-959,303.00	1,273,878.55	-50.65
Total	**6,742,352.55**	**26,031.98**	**6,768,384.53**	**-366,308.11**	**-155,150.81**	**-872,314.37**	**-4,135,445.20**	**-2,981,461.39**	**1,239,166.04**

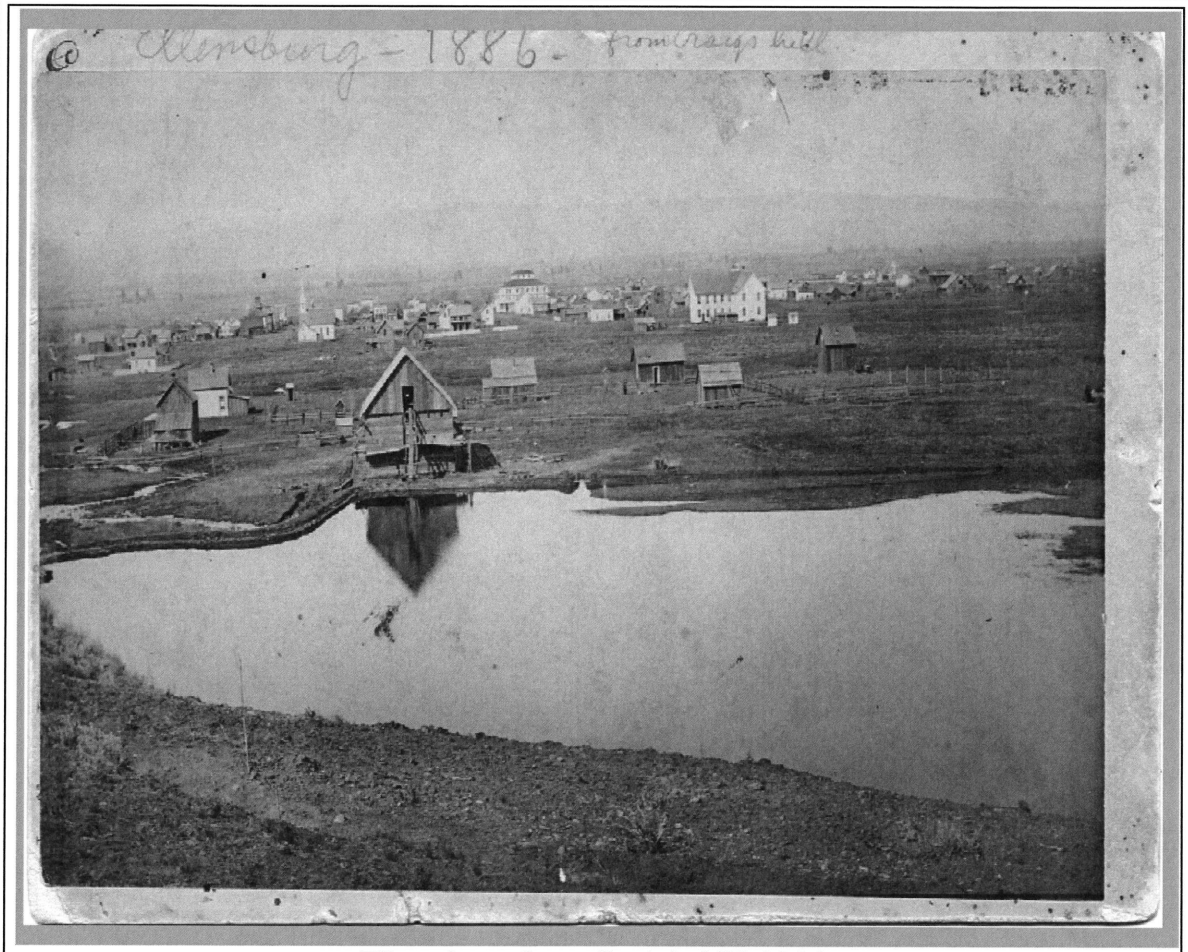
In 2012 there was the hiring of an additional sheriff's deputy and associated equipment and a records deputy for the County Clerk. In 2013, there was a newly created position in the Sheriff's office called Technologist and an additional Deputy Clerk's position in the County Clerk's office.

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; a new 118 bed jail pod attached to the existing jail,. This has all been put together with no new taxes.

The bond amounts for the repairs were estimated at $1,305,000 and the new jail pod was $6,110,000. The total project costs for the jail repairs totaled $1,512,240.57 and the new jail pod totaled $7,141,469.32.


Current Jail
Lower Court
New Jail Pod
Assessor
Commissioners

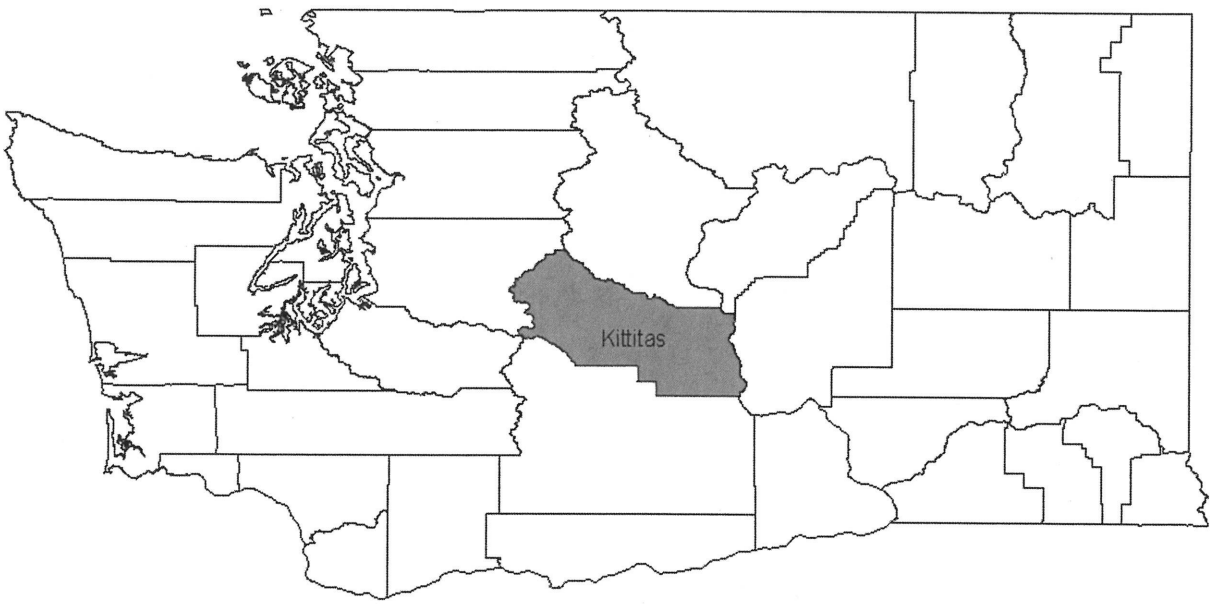


Ellensburg from Craig's Hill 1886

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 from the north and south by Interstate 82 and US 97.

Population

The County ranks twenty-fifth in population of the State's 39 counties, and approximately 56 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 2013.

Year	Kittitas County	City of Ellensburg
2013 estimated	41,765	18,348
2012 estimated	41,500	18,250
2011 estimated	41,300	18,250
2010	40,915	18,174
2009	39,900	17,230
2008	39,400	17,330
2007	38,300	17,220

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. The Invenergy Wind Farm operates the Vantage Wind Power Project which is home to 60 turbines and has the capacity of 103.5 megawatts of electricity. The Kittitas Valley Wind Farm owned by Horizon Wind Energy is home to 48 turbines and has the capacity to generate 100.8 megawatts of electricity. The Desert Claim Wind Farm owned by enXco has 95 turbines and has the capacity to generate 190 megawatts of electricity.

Higher Education

Central Washington University, is a State funded public university located in Ellensburg, has a current enrollment of approximately 10,737 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.

There is a planned development consisting of hay storage and a hay compression facility to be built on a 23.39 acre site. The building construction at the site will comprises of a total of 158,400 square feet at full build-out. The compressed hay is intended for export overseas in containers via Seattle-Tacoma ports to the Middle East markets. Hay for the export business will be primarily alfalfa produced in Eastern Washington. The project will consist of three phases spanning over the next 5 years.

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 Gingko 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. 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. 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 near the City of Cle Elum serves the recreational, competitive and educational needs of riders and horse enthusiasts in all disciplines, age groups and skill levels. The 112 acre venue accommodates large horse events and caters to smaller, less formal activities.

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

	2013			2004		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Central Washington University	1,450	1	7.06%	1,330	1	7.00%
Kittitas Valley Community Hospital	475	2	2.31%	315	3	1.66%
Ellensburg School District	385	3	1.87%	364	2	1.92%
Kittitas County	296	4	1.44%	339	4	1.78%
Anderson Hay Grain/Agri	250	5	1.22%	280	7	1.47%
Elmview	190	6	0.92%	100	9	0.53%
Fred Meyer	200	7	0.97%	205	6	1.08%
Suncadia	165	8	0.80%	95	10	0.50%
Auvil Fruit Company	175	9	0.85%	150	8	0.79%
City of Ellensburg	162	10	0.79%	180	5	0.95%
	3,748		18.24%	3,358		17.67%

Total County Working Population (2013)	20,550
Total County Working Population (2004)	19,000

Source: Washington State Employment Security Department and Individual Employers
Economic Development Group of Kittitas County

KITTITAS COUNTY, WASHINGTON

PRINCIPAL TAXPAYERS
Current Year and Nine Years Ago

TAXPAYER	TYPE OF BUSINESS	2013 Assessment for 2014 Tax			2004 Assessment for 2005 Tax		
		ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 5,629,046,903	RANK	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE 2,660,085,451	RANK
Puget Sound Energy/Electric	Electrical Utility	215,126,626	3.822%	1	30,647,218	1.152%	2
Vantage Wind Engery LLC	Wind Farm	111,362,245	1.978%	2	-	-	-
Sagebrush Power Partners	Wind Farm	70,046,251	1.244%	3	-	-	-
Puget Sound Energy/Gas	Gas Utility	41,580,874	0.739%	4	-	-	1
BNSF Railroad Co	Railroad	40,864,713	0.726%	5	-	-	5
Suncadia LLC	Destination Resort	26,083,750	0.463%	6	58,243,460	2.190%	1
Campus Crest at Ellensburg LLC	Multi-residentail Housing	19,145,440	0.340%	7	-	-	
Ellensburg Telephone Co Inc	Telephone Company	15,337,693	0.272%	8	15,348,266	0.577%	3
CNL Income Snoqualmie	Ski Resort	14,460,620	0.257%	9	-	-	-
Fred Meyer Stores, Inc	Retail Food	13,335,870	0.237%	10	10,449,110	0.393%	6
Auvil Fruit Co Inc	Orchard	-	-	-	13,572,920	0.510%	4
BNSF Railroad Co Tax Dept	Railroad	-	-	-	13,165,724	0.495%	5
Twin City Foods	Food Processing	-	-	-	9,167,710	0.345%	7
Timothy Park	Multi-Residential Housing				8,963,150	0.337%	8
Fairway Investments	Multi-Residential Housing	-	-	-	8,559,200	0.322%	9
Safeway Stores, Inc 432	Retail Food	-	-	-	7,995,820	0.301%	10
TOTAL		$ 567,344,082	10.079%		$ 176,112,578	6.621%	

Source: Kittitas County Assessor TerraScan Report dated 1-28-2014
Assessed Value Includes Utilities

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

Calendar Year	Population	Total Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
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	1,258,269	32,139	32.8	5,378	5.8
2009	39,900	1,270,931	32,149	33.0	5,022	9.4
2010	40,500	1,313,666	32,010	33.4	4,938	8.5
2011	41,300	1,375,042	33,031	32.4	4,837	8.6
2012	41,500	1,484,764	35,630	31.9	4,758	8.1
2013	41,900	N/A	N/A	31.5	4,868	7.4

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

KITTITAS COUNTY, WASHINGTON

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

ASSESSMENT YEAR	STATE OF WASHINGTON	KITTITAS COUNTY	ROAD DISTRICT	*CITIES AND TOWNS	*SCHOOL DISTRICTS	*FIRE DISTRICTS	*HOSPITAL DISTRICTS	CEMETERY DISTRICT	*WATER DISTRICTS	SEWER DISTRICT	**TOTAL
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
2010****	2.064551	1.049420	0.726993	1.092294	2.355377	1.034421	0.363483	0.060734	0.000000	0.000000	8.747273
2011	2.222759	1.040321	0.895963	1.985160	2.356978	1.027996	0.360471	0.061257	0.000000	0.000000	9.950905
2012	2.337409	1.155171	1.118627	2.996969	2.827749	1.165830	0.388063	0.065306	0.000000	0.000000	12.055124
2013	2.484058	1.241223	1.226361	2.301974	3.022925	1.223797	0.409690	0.068179	0.000000	0.000000	11.978207

*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

****$635,000 levy shift from Road to County General 2010 for 2011 Tax

KITTITAS COUNTY, WASHINGTON

PROPERTY TAXES LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTION	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTION	TOTAL TAX COLLECTION	OUTSTANDING DELINQUENT TAXES	% OF TOTAL TAX COLLECT TO TAX LEVY	% OF DEL. OUTST TAX TO TAX LEVY
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	$ 9,855,810.29	$ 1,959,567.43	94.12%	18.71%
2011	$ 10,053,848.13	$ 9,441,825.62	93.91%	$ 1,532,311.63	$ 10,974,137.25	$ 1,039,201.66	109.15%	10.34%
2012	$ 11,319,308.69	$ 10,766,936.03	95.12%	$ 586,890.49	$ 11,353,826.52	$ 1,004,760.48	100.30%	8.88%
2013	$ 12,115,033.78	$ 11,635,653.81	96.04%	$ 606,107.03	$ 12,241,760.84	$ 878,033.42	101.05%	7.25%

Source: Kittitas County Treasurer
December 31, 2013

KITTITAS COUNTY, WASHINGTON

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

ASSESSMENT FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		
	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	**ESTIMATED ACTUAL VALUE	**RATIO OF TOTAL ESTIMATED ACTUAL VALUE
2004	2,773,325,731	3,309,458,271	113,086,122	116,945,007	2,886,411,853	3,426,403,278	84.24%
2005	3,100,161,254	4,000,208,070	113,003,648	116,498,606	3,213,164,902	4,116,706,676	78.05%
2006	3,656,755,617	5,023,015,957	122,491,970	127,595,802	3,779,247,587	5,150,611,759	73.37%
2007	4,525,793,697	6,066,747,583	120,946,415	124,687,026	4,646,740,112	6,191,434,609	75.05%
2008	5,695,284,875	6,630,133,731	129,051,112	134,428,242	5,824,335,987	6,764,561,973	86.10%
2009	6,006,299,870	6,564,262,153	142,584,106	145,197,664	6,148,883,976	6,709,459,817	91.64%
2010	6,003,550,192	6,003,550,192	138,470,111	140,151,934	6,142,020,303	6,143,702,126	99.97%
2011	5,955,436,573	5,985,363,390	398,476,498	415,079,685	6,353,913,071	6,400,443,075	99.27%
2012	5,184,617,978	5,210,671,335	367,745,661	383,068,397	5,552,363,639	5,593,739,732	99.26%
2013	4,933,245,803	5,451,100,335	330,353,201	343,045,899	5,263,599,004	5,794,146,234	90.84%

* Individual Real and Personal Ratio amounts were provided by State of Washington, Department of Revenue, Research and Statistics.

** The Ratio applied is an overall percentage rate.

Source: Kittitas County Assessor

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Assessor (Assessment Year)										
Number of Taxable Real Property Parcels	28,118	29,341	31,518	32,271	32,867	33,290	33,413	33,525	33,672	33,573
Number of New Construction Parcels	2,512	2,264	2,302	2,575	2,146	1,747	1,179	779	951	1,384
New Construction Assessed Value	226,771,899	144,272,126	241,340,763	441,010,523	486,056,572	163,470,140	82,672,445	62,135,393	73,032,086	87,921,135
State Assessed Utility Value	$ 113,916,038	$ 120,299,737	$ 157,528,498	$ 318,208,940	$ 304,125,436	$ 262,899,279	$ 295,095,844		$ 337,849,823	$ 365,447,899
County Total Assessed Value	$ 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	$ 6,670,622,914	$ 5,890,213,462	$ 5,629,046,903
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	1.26400	1.19268	1.09725	1.00289	0.89203	0.875351 (prior to levy shift) 1.031313 (after levy shift)	0.09508 (prior to levy shift) 1.04942 (after levy shift)	0.995349 (prior to levy shift) 1.040321 (after levy shift)	1.155171 (no levy shift)	1.241223
	-	-	-	-	-					
Auditor										
Recording										
Total Documents Recording	16,305	18,397	17,787	16,863	13,969	12,947	11,482	11,061	12,259	13,023
Total Fees Collected	$ 332,201	$ 478,676	$ 560,308	$ 650,864	$ 611,505	$ 661,518	$ 674,952	$ 682,520	$ 980,483	$ 854,266
Licensing										
Vehicle Title Transactions	8,765	8,883	9,071	9,684	8,695	7,850	8,187	8,121	8,169	8,657
Vehicle Non Title Transactions	39,585	39,360	40,428	41,597	43,815	43,872	44,878	44,860	44,592	45,132
Vessel Title	220	202	208	248	188	221	194	199	196	221
Vessel Non Title Transactions	1,143	1,141	1,194	1,218	1,283	1,276	1,038	1,018	984	1,036
Total Fees Collected	$ 3,821,030	$ 3,917,973	$ 4,454,213	$ 4,448,999	$ 4,113,385	$ 4,111,905	$ 4,287,613	$ 4,109,934	$ 4,092,786	4,176,357
Auditor Fees Collected	$ 210,172	$ 211,219	$ 216,482	$ 231,093	$ 206,701	$ 199,796	$ 194,278	$ 191,030	$ 187,804	181,486
Voter Registration										
New Registrants	n/a	880	1,511	1,258	3,642	3,639	2,200	1,649	3,094	1,833
Cancelled Registrants	n/a	368	646	380	485	1,033	2,025	352	1,462	947
Elections										
Elections Conducted	3	3	4	5	4	2	3	5	3	4
Ballots Counted	30,993	15,387	26,650	22,692	38,962	12,680	35,432	19,915	34,800	29,154
# Registered Voters @ General	19,817	19,903	18,246	18,341	20,631	19,903	20,195	20,566	22,062	21,906
Accounting										
Accounts Payable Warrants	n/a	n/a	n/a	12,257	12,353	13,012	11,773	12,761	12,834	13,752
Accounts Payable County Warrants	$ 19,862,130	$ 21,002,360	$ 21,202,212	$ 20,450,050	$ 22,272,803	$ 24,042,005	$ 19,050,029	$ 23,209,683	$ 27,682,992	28,726,219
Accounts Payable District Warrants	n/a	n/a	n/a	$ 7,050,834	$ 8,420,075	$ 8,617,750	$ 11,363,153	$ 11,450,961	$ 8,407,315	$ 8,930,448
Payroll Totals	$ 9,700,340	$ 10,407,064	$ 11,096,978	$ 12,321,984	$ 13,400,343	$ 13,358,343	$ 13,373,111	$ 13,580,666	$ 13,908,308	$ 13,174,743
Number of Employees (W-2's issued)	440	468	486	508	514	467	446	445	467	447

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Community Development Services										
Plats	11	41	48	63	33	8	4	2	2	n/a
Short Plats	59	97	136	168	58	20	15	17	8	3
Building Permits										
Accessory	n/a	n/a	n/a	n/a	29	143	130	132	142	171
Alteration/Addition	n/a	70	76	71	98	76	105	87	71	96
Renewal	n/a	n/a	n/a	77	110	35	55	19	18	27
Revision	n/a	13	73	111	81	32	46	23	24	38
Foundation	n/a	n/a	n/a	n/a	49	65	42	39	49	9
Manufactured Home Placement	n/a	63	43	21	22	20	8	2	7	22
Mechanical	n/a	n/a	n/a	n/a	118	99	105	118	111	93
New Residence	n/a	333	396	313	217	117	132	139	132	206
Other Type	n/a	115	178	140	52	26	44	7	11	23
Reroof	n/a	3	2	5	10	12	9	22	9	23
Change of Occupancy	n/a	n/a	n/a	n/a	8	6	1	9	10	21
Commercial	n/a	55	165	57	32	17	52	33	28	10
Plumbing	n/a	n/a	n/a	n/a	10	10	6	7	9	11
Repair	n/a	5	2	5	8	5	2	8	1	11
Garage	n/a	141	110	118	60	n/a	n/a	n/a	n/a	n/a
Outbuilding	n/a	128	157	123	87	n/a	n/a	n/a	n/a	n/a
Demolition	n/a	11	17	21	10	15	12	5	14	14
Swimming Pool	n/a	2	5	4	2	1	4	2	5	2
Multi-Family	n/a	n/a	42	20	n/a	n/a	n/a	n/a	n/a	n/a
Natural Gas	n/a	8	6	86	1	n/a	n/a	2	n/a	n/a
Sign	n/a	6	4	3	n/a	n/a	n/a	n/a	1	n/a
Duplex	n/a	2	n/a	1	n/a	n/a	n/a	n/a	n/a	n/a
Public	n/a	3	n/a	5	n/a	n/a	n/a	n/a	n/a	n/a
Relocation	n/a	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fence	n/a	n/a	n/a	2	n/a	n/a	n/a	n/a	1	n/a
Commercial Alteration	n/a	n/a	n/a	n/a	6	n/a	11	4	2	3
Commercial Tenant Improvement	n/a	n/a	n/a	n/a	2	n/a	n/a	2	2	1
Outbuilding Alteration	n/a	n/a	n/a	n/a	11	2	n/a	n/a	n/a	n/a
Master Building Plan	n/a	n/a	n/a	n/a	n/a	2	n/a	19	6	n/a

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Clerk										
Cases Filed										
Criminal	359	386	367	347	339	345	293	310	339	363
Civil	781	811	753	785	871	955	920	859	669	709
Domestic	229	199	182	212	189	201	198	195	234	215
Probate	97	87	86	88	109	94	82	92	92	112
Pat/Adop	39	41	42	32	33	29	38	34	30	33
Mental	10	5	8	10	14	8	17	25	7	17
Dep/At Risk	81	72	130	108	105	54	58	83	66	89
Juvenile Offenders	132	124	138	126	142	115	120	114	87	54
Pleadings Filed										
Criminal	17,038	19,227	23,982	24,998	27,525	29,248	27,222	26,579	29,787	25,694
Civil	1,883	5,375	10,260	11,323	14,078	15,696	12,393	11,939	10,337	11,851
Domestic	2,431	3,644	7,331	8,687	8,425	8,712	8,435	7,415	8,222	7,940
Probate	946	992	1,563	1,726	2,094	1,883	2,212	1,765	1,924	2,143
Pat/Adop	764	806	1,237	1,161	1,318	1,087	1,396	968	886	991
Mental	53	26	33	72	80	35	83	134	44	96
Dep/At Risk	901	1,994	2,963	3,869	4,222	3,628	3,882	3,913	2,989	3,336
Juvenile Offenders	1,926	2,845	4,375	6,258	6,533	7,576	6,714	6,248	5,187	6,423
County Commissioners										
Resolutions approved	136	174	194	167	183	165	139	147	168	160
Ordinances approved	45	40	63	38	24	25	14	14	9	14
Fire Marshal										
Fire Sprinkler	n/a	27	65	97	105	44	n/a	44	40	51
Fire Sprinkler Revision	n/a	n/a	n/a	n/a	n/a	5	n/a	4	n/a	n/a
Fuel Tank Placement	n/a	108	84	82	25	54	n/a	116	79	150
WUIC Inspection	n/a	n/a	n/a	n/a	4	2	n/a	9	5	8
Fire Alarm System	n/a	2	12	9	4	1	n/a	7	5	2
Information Services										
Service Request Processed	1,556	2,412	2,774	3,034	3,113	2,865	2,796	2,945	3,710	4,300
WSU Extension										
4-H Members	328	326	339	348	409	411	377	454	396	420
Extension Volunteers	119	122	142	142	134	142	116	119	120	115
Volunteer Hours	20,036	20,400	23,563	23,719	21,680	23,475	n/a	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	n/a	n/a	n/a	n/a	n/a	n/a	6515	3998	4415	3907
Volunteer Hours-Master Gardeners	n/a	n/a	n/a	n/a	n/a	n/a	1464	1390	1363	1405
Master Gardener Plant Clinic Clients	473	640	361	770	460	612	n/a	n/a	n/a	n/a
Agricultural Public Contacts	7,710	8,892	12,018	5,570	8,436	5,996	6550	10,565	12,088	3,879

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Juvenile Court Services										
CJAA Programs										
WAJCA CMAP Risk Assessments Performed	77	66	73	80	99	47	94	63	78	61
Aggression Replacement Training, # Youth	20	16	15	16	18	16	8	19	8	-
JAIBG/JABG Programs										
# of UA'S/# Positives From Total Taken	113-70	152-111	38-30	53-42		59-56	46-40	46-43	48-36	100-57
Work Crews-Youth	16	24	24	32	32	37	21	26	17	15
Work Crews-Hours	265	303	414	384	355	519	330	269	319	177
Work Crews-Sites	11	11	9	18	10	14	8	9	14	8
# UA Pre Screens/# of Positives From Total Taken	113-70	256-134	93-41	105-50		173-59	79-43	97-36	114-42	100-67
Healthy Choices participants	not established	14	22	8	16	22	9	18	16	-
CJS Programs										
Community Service Youth-DIVS	In 30 Out 36	In 22 Out 17	In 46 Out 37	In 36 Out 37		In 23 Out 25	27	20	12	17
Community Service Hours-DIVS	644	429	761	745	704	605	472	426	281	270
Community Service Youth-Ct.	In 83 Out 71	In 27 Out 44	In 61 Out 44	In 61 Out 50		In 70 Out 58	65	60	46	33
Community Service Hours-Ct.	2,836	2,135	2,655	2,084	2,433	2,432	1,531	1,761	799	938
Community Service Sites Served	57	71	88	69	72	78	35	60	28	37
Diversion Program										
Youth Accountable	90	73	114	80	127	94	76	57	31	33
Community Accountability Boards	45	35	65	53	54	53	53	43	24	26
Volunteer Hours	1,215	945	594	477	486	477	477	387	144	156
Cases Referred for Supervision	133	122	137	127	146	115	131	114	87	59
*Cases Referred for BECCA (ARY, Truancy, CHINS) **SFY***	61	58	75	94	64	43	35	25	27	39
Lower District Court										
Cases filed										
Traffic Infractions	11,019	9,221	9,650	10,946	9,473	9,485	8,596	8,608	7,124	8,090
Non-Traffic Infractions	474	512	485	408	340	428	428	350	340	475
DUI/Physical Control	413	395	382	393	420	333	360	396	367	346
Other Criminal Traffic	383	282	582	692	745	750	720	688	537	571
Criminal Non-Traffic	1,338	1,199	1,207	1,395	1,431	1,436	1,150	1,235	1,029	839
Domestic Violence	77	70	79	80	103	109	87	71	74	60
Civil	805	773	904	933	1,012	1,040	1,051	959	888	826
Small Claims	85	93	78	73	64	73	46	63	52	64
Parking	258	224	254	204	147	149	179	170	223	257
Total Annual Filings	**14,852**	**12,769**	**13,621**	**15,124**	**13,735**	**13,803**	**12,617**	**12,540**	**10,634**	**11,528**
Prosecutor										
Felony Cases	414	359	387	371	448	345	325	277	339	364
Sex Cases	14	13	43	21	25	18	30	11	11	9
Juvenile Cases	300	278	216	202	482	241	199	114	87	83
Upper District Cases	887	781	703	664	593	1,266	1,272	1,438	651	573
Lower District	2,496	2,136	1,876	1,950	1,743	1,286	1,205	1,432	1,098	1,080

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sheriff										
Total Calls	11,683	10,637	12,983	14,251	17,653	16,369	15,753	17,485	14,859	13,767
Traffic Stops	2,370	2,088	4,090	4,776	6,401	4,739	5,130	6,018	4,940	4,577
Civil Papers	1,794	1,067	676	1,083	2,369	2,428	1,922	1,927	1,456	547
Jail Bed Days	32,631	31,263	35,535	36,986	41,712	43,081	39,706	34,099	35,444	36,436
Warrants	344	274	391	423	597	613	441	485	428	439
Treasurer										
Excise Tax Affidavits	3,296	3,701	3,299	2,753	2,023	1,805	1,964	2,020	2,093	2,336
Delq Parcel as of 12/31/2013 for Current Year Only					1%	4%		6%	5%	3%
Foreclosure/Liens										
June Warning - Real						137	198	332	372	298
June Warning - Irrigation						7	23	45	36	20
June Warning - Mobile Homes							81	27		83
June Warning - Personal Property						189	332	241	265	174
Original Certificate of Delinquency - Real						78	33	44	111	90
Original Certificate of Delinquency - RID						0	-	-		5
Original Certificate of Delinquency - Irrigation						2	4	10	15	9
Sold at Foreclosure Auction								9		12
New Tax Title						1	-	35	12	2
Liens Filed - Mobile Homes							73	7		16
Liens Filed - Personal Property						166	145	69	183	31
Upper County District Court										
(including Cle Elum & Roslyn Muni)										
Tickets Filed (parking, traffic, non-traffic, criminal, non-criminal)	7,727	7,334	8,688	8,189	7,352	8,843	9,180	10,031	**8,744**	**8,622**
Traffic Infractions Filed									6,852	7328
Non-Traffic Infractions Filed									221	283
Parking Infractions Filed									933	418
DUI/Physical Control Citatations Filed									122	139
Other Criminal Traffic Citations Filed									217	297
Non-Traffic Misdemeanors Filed									192	169
DV Petitions									11	9
Anti-Harassment Petitions									44	38
Sexual Assault Petitions									-	0
Civil Cases Filed - Under $10,000									106	124
Civil Cases Filed - Over $10,000									6	11
Small Claims									31	20
TOTAL CASES FILED										8836

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Human Resources										
Employees Hired	142	167	153	171	149	152	139	135	134	126
Full Time Employees	46	59	52	51	40	16	15	39	32	35
Fair										
Adult/Youth Exhibits	8,328	8,317	7,703	7,976	8,182	8,298	8,186	7,112	7,890	8,145
Attendance	63,574	64,250	71,514	72,293	67,503	66,609	69,349	73,544	67,355	64,654
Event Center										
Rentals (# of rooms) N/C & charged customers	239	202	214	209	334	230	282	274	412	535
Monthly Haul In Passes	125	151	221	129	90	137	134	127	175	155
(no passes April - Sept.										
Rodeo Arena and Bloom	419	398	399	399	497	426	414	507	517	469
Pavilion Rentals										
Noxious Weed										
Contract Rate	$ 20.89	$ 20.89	$ 21.45	$ 22.94	$ 25.00	$ 26.60	$ 25.60	$ 25.62	$ 26.60	$ 26.74
Contracted Hours	3,256	3,344	3,665	4,200	4,376	4,600	4,810	4,810	4,985	4,985
Total Employees	7	6	7	7	7	8	9	9	9	10
Airport										
Acres (Total)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,300	1300	1300
Runways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2	2	2
Taxiways	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6	6	6
Based Aircraft	n/a	n/a	n/a	n/a	n/a	n/a	n/a	55	55	55
T-Hangers (# County Owned)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	12	12	12
Tie Downs (# Spaces Available)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	20	28	28
Aeronautical Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15	15	15
Industrical Leases (#)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	9	10	10
Agricultural Lease (# Acres)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	805	805	805
Road										
Pavement Type										
Grade/Drain	18	18	18	18	18	18	18	18	18	18
Gravel	52	53	50	50	50	50	50	50	49	47
Total Miles Gravel Roads	71	71	69	69	68	68	68	68	67	66
BST	437	429	440	439	470	470	470	478	481	480
ACP	48	62	53	57	26	26	26	18	16	16
PCC	3	-	-	-	-	-	-	-	-	-
Total Miles Surfaced Roads	489	491	493	496	496	496	496	496	497	497
Total Miles All Roads	560	562	562	565	564	564	564	564	563	562
Miles - Chip Sealed	68	73	67	78	66	45	18	53	54	64
Access Permits	755	851	962	781	557	176	195	10	16	24
Exempt Access Applications (No Fee)	-	-	-	-	-	-	-	175	198	248
Address Permits	384	483	653	392	227	322	53	123	102	147
Access/Address Combined Permits	-	-	-	-	-	-	113	30	27	35

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

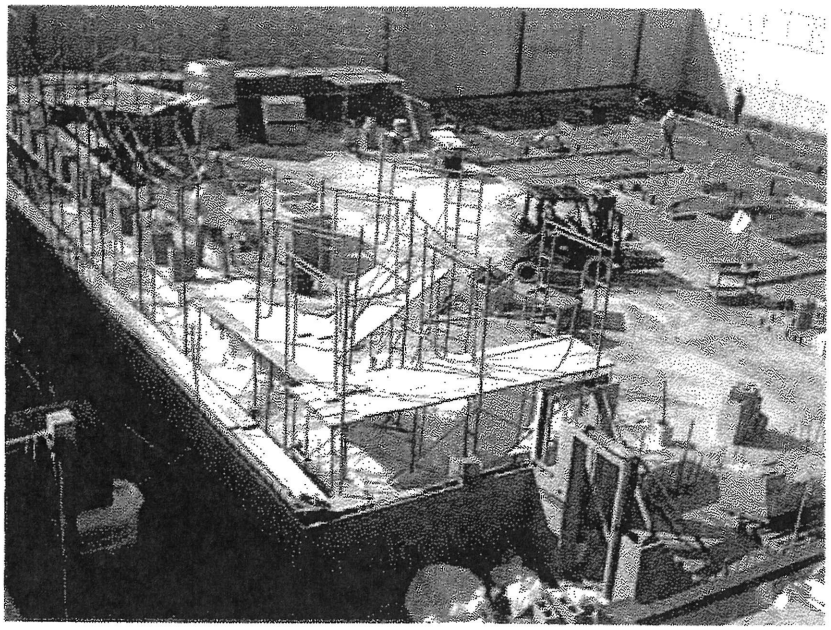
Office	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Misdemeanant Probation										
Total Annual Pre Trial Cases Supervised	732	750	504	466	183	315+	149	276	274	230
Total Annual Conviction Cases Supervised	3,320	3,325	2,664	2,782	2,340	2737+	2,238	2,166	2,324	2,476
Total Annual Warrant Cases Monitored	830	890	916	916	931	1,031	1,004	1,010	1,205	1,123
Total Annual New Supervision Cases In	2,555	2,208	2,469	2,493	2,510	2532	2,220	2,346	2,174	1,186
Total Annual Supervision Cases Cleared Out	2,724	2,608	2,399	2,373	2,516	2,691	2,346	2,270	2,196	2,100
Total Annual Telephone Calls Receieved	-	34,113	36,943	48,392	47,914	49,436	47,705	46,210	50,302	42,800
Total Annual Office Contacts	-	4,863	4,617	5,786	5,235	5,592	4,883	4,090	3,826	3,597
Total Annual Court Hearings Attended	-	6,362	7,084	8,055	7,718	8,076	7,424	8,202	8,178	8,050
Total Annual Probation Violations Filed	-	1,458	1,585	1,895	1,812	2,007	1,881	1,704	1,899	1,938
Total Annual Treatment Reports Filed	-	6,575	5,192	9,349	8,982	8,901	8,578	9,062	9,487	6,002
Total Annual Evaluations Filed	-	1,129	1,278	1,557	1,511	1,580	1,279	1,156	1,220	890
Total Annual Community Service Timesheets Filed	-	-	-	-	-	1,228	1,075	978	1,050	879
Total Annual Community Service Hours Verified as Ser	-	-	-	-	-	-	-	28,932	26,694	21,099
Total Annual PSI's/Review of No Contact Orders	-	-	-	-	-	-	38	58	54	46
Total Annual UA Tests Administered	-	-	59	81	88	96	142	85	46	80
Total Annual In Custody/Walk In Hearings Attended	-	-	-	-	-	-	-	1,166	1,139	1,133
Public Health										
Birth Certificates Issued	910	992	n/a	1,021	1,076	1,137	1,078	1,308	1,042	934
Communicable Disease Cases Confirmed	14	37	n/a	25	83	89	84	48	80	62
TB Tests Performed	319	312	n/a	290	279	254	138	130	106	105
Food Handler Permits Issued	1,509	1,781	n/a	1,857	1,844	2,308	2,067	2,092	2,347	2,490
Site Evaluations Performed	380	378	n/a	461	224	111	135	113	150	157
Solid Waste										
Ellensburg Garbage Tons	24,136	23,857	24,589	25,101	23,818	22,492	21,650	22,139	21,234	22,391
Cle Elum Garbage Tons	6,386	7,480	8,176	10,540	8,457	7,368	6,962	6,207	6,098	6,145
Ellensburg CDL Tons	511	668	582	768	558	587	836	1,085	839	1,283
Cle Elum CDL Tons	313	393	174	254	181	221	359	625	765	856
Ryegrass CDL Cubic Yards	3,552	16,693	12,563	19,592	24,114	8,303	6,202	8,665	7,944	11,018
Ellensburg Yard Waste Tons	1,394	1,536	1,555	1,694	1,577	1,616	1,505	1,438	1,548	1,725
Cle Elum Yard Waste Tons	149	125	140	227	427	314	238	210	188	270
Septage Gallons	958,129	840,204	974,556	1,118,099	893,801	986,459	784,764	778,841	807071	959378
Compost Sold Tons	n/a	n/a	n/a	n/a	n/a	n/a	271	324	288.6	647.44

Mt Rainier

Appendix

Kittitas County
Capital Improvement Program
2013 – 2018 Six Year Plan

From the Cascades ... to the Columbia



Adopted _____ 2012 by the Board of County Commissioners

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Resolution No. 2012-xxx

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Six-Year Plan

Summary

The Six-Year Plan shows capital improvements that are needed to provide adequate public facilities in Kittitas County. The County either directly provides these capital improvements or coordinates with other agencies to provide them. The following table summarizes the 2013-2018 Six-Year Plan.

The Six-Year Plan is reviewed and updated annually. Annual updates are made to correct or modify project costs, revenue sources, and dates of construction.

Table 1

Six-Year Plan Summary

2013-2018 Summary Kittitas County Public Facility Projects

1. Airport Facilities				
Project Name	*cation & Description*	*nding Source*	*ction Expected*	*otal Cost*
Rehabilitate/Reconstruct West Hangar Taxi lanes	Bowers Field Airport, pavement maintenance	FAA GA Entitlement	2014-2018	$135,743
Runway 11/29 Extension and Parallel Taxiway	Bowers Field Airport, pavement, lighting, and marking installation	FAA GA Entitlement	2014-2018	$3,675,400
2. Kittitas County Administrative Offices				
Project Name	*cation & Description*	*nding Source*	*ction Expected*	*otal Cost*
Upper District Court Remodel	Upper District Court, Cle Elum	General Obligation Bonds	2013	$500,000
Elevator Modernization	Courthouse and Public Safety Building	General Fund	2013	$150,000
Vantage Marine Storage Building	County property in Vantage	State Parks Boat Fund	2013	$40,000
Juvenile Detention Holding Facility	Temporary holding cell	Law & Justice Sales Tax	2014	$30,000
Energy Efficiency Improvements	County Facilities	Energy Efficiency Grant	2014-2018	$1,500,000
Expansion of Prosecutor's Office	To Be Determined	General Fund	2018	To Be Determined
County Administration Building	To Be Determined	Gen. Obligation Bonds	2018	To Be Determined

Table 1 Continued

Six-Year Plan Summary

2013-2018 Summary Kittitas County Public Facility Projects

3. Kittitas County Fairgrounds/Event Center

Project Name	*Location & Description*	*Funding Source*	*Construction Expected*	*Total Cost*
Armory Remodel	Office space for Extension, Noxious Weed, and Fairgrounds	General Obligation Bonds	2013	$1,500,000
Rodeo arena bleachers and box seats	Replace section KK and Section AA to the Buck-A-Roo section	Revenue Bonds	2014-2018	$2,670,000
Horse pavilion	New horse pavilion	Gen. Obligation Bonds	2014-2018	$1,500,000
Barn Expansion	Added space for various types of livestock	Gen. Obligation Bonds	2014-2018	$500,000

4. Kittitas County Maintenance Shops, Storage, & Parking

No Projects Planned for 2013-2018 period

5. Roads – County Owned (capital improvements scheduled for construction)

Project Name	*Location & Description*	*Funding Source*	*Construction Expected*	*Total Cost*
Kittitas Highway Reconstruction	From Ellensburg City Limits to Kittitas City Limits	Federal STP, Appropriation, State CAPP, & Local Rd Funds	2014	$5,828,000
Westside Road Improvements	From Mile Post 2.19 to Mile Post 6.02	State RAP, CAPP, & Local Rd Funds	2015	$4,720,000
No. 6 Road Improvements Phase 2	From Mile Post 3.59 to Thrall Road	State RAP & Local Rd Funds	2016	$1,497,000
No. 6 Road Improvements Phase 3	Vantage Highway to Kittitas Highway	State RAP & Local Rd Funds	2017	$1,294,000
Umptanum Road Improvements	From Ellensburg City Limits to Anderson Road	State TIB & Local Rd Funds	2018	$994,000
McManamy Road Bridge #88201	Over Dry Creek	Local Rd Funds	2013	$624,000
North Fork Manastash Creek Mitigation	Over North Fork Manastash Creek	Local Rd Funds	2014	$580,000
Brick Mill Road Bridge #89211	Over Naneum Creek @ MP 0.96	Local Rd Funds	2016	$800,000
Lyons Road Bridge #89281	Over Naneum Creek @ MP 1.11	Local Rd Funds	2017	$800,000
Run-Off-Road Improvements	Countywide locations	State Rural Road Safety Program	2013	$830,000

Table 1 continued

Six-Year Plan Summary

2013-2018 Summary Kittitas County Public Facility Projects

Project Name	*Location & Description*	*Funding Source*	*Construction Expected*	*Total Cost*
Salmon La Sac Sno-Park	Salmon La Sac vicinity near MP 9.3	Forest Highway (enhancements)	2014	$495,000
Chip Seal – 7 Year Cycle	Locations vary – approximately 70 miles per year.	Local Rd Funds	2013-2018	$18,715,000
John Wayne Trail Segment D	Bowers Field Industrial Park vicinity	WSDOT Bicycle – Ped. Program	2014	$660,000
Pathways & Bicycle Routes	Various Locations Countywide	Local Rd Funds	2014	$140,000
Turn-Arounds	Various Locations Countywide	Local Rd Funds	2014	$114,000
Caribou Road – Hard Surface	From Clerf Road to Vantage Highway	Local Rd Funds	2013	$150,000

6. Regional Parks and Trails

Project Name	*Location & Description*	*Funding Source*	*Construction Expected*	*Total Cost*
Rocky Coulee	East end of Recreation Drive, Vantage	Grant Co. PUD	2014-2018	$580,000
Vantage Boat Launch	East end of Boat Launch Road, Vantage	Grant Co. PUD	2013-2018	$870,000
Huntzinger Boat Launch and Fishing Pier	East of Huntzinger Road at Wanapum Dam, Vantage	Grant Co. PUD	2013-2018	$800,000

7. Solid Waste

No Projects Planned for 2013-2018 period

8. Library Services

No Projects Planned for 2013-2018 period

9. Emergency Services

Project Name	*Location & Description*	*Funding Source*	*Construction Expected*	*Total Cost*
Emergency Animal Shelter	Kittitas County Fairgrounds/Event Center	General Fund	2014-2018	$500,000

10. Education

Project Name	*Location & Description*	*Funding Source*	*Construction Expected*	*Total Cost*
Central Washington Resource Energy Collaborative Center	Bowers Field Industrial Park, Ellensburg	EBDA and CERB Loan	To Be Determined	To Be Determined

Table 1 continued

Six-Year Plan Summary

2013-2018 Summary Kittitas County Public Facility Projects

11. Water – Group A Systems

No Projects Planned for 2013-2018 period

12. Sanitary Sewer

Project Name	*Location & Description*	*Funding Source*	*Construction Expected*	*Total Cost*
Vantage Wastewater Treatment Plant	Vantage vicinity, Kittitas County Water District #6	CDBG Grant	2013	$617,000

1. Airport Facilities

This section includes an inventory of the existing airport facilities in Kittitas County and a detailed description of each airport facility improvement that is included in the six-year plan. The inventory of facilities in Table 2 below also describes each facility's size in order to determine if it addresses the County's long-term community needs.

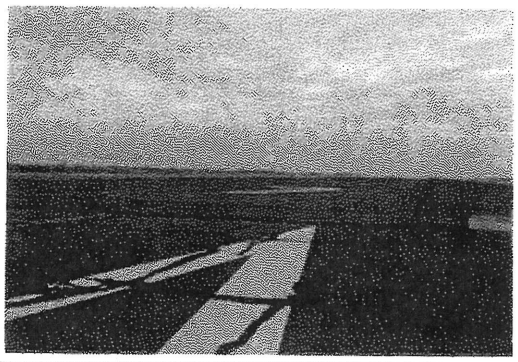
Table 2

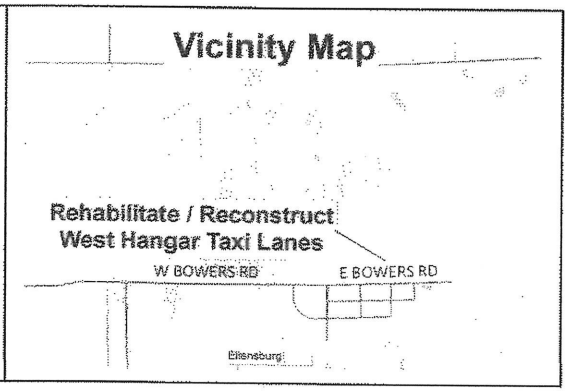
Existing Public Facilities and Services

Airport Facilities

Facility	*Provider*	*Description*	*Size*
Bowers Field Airport	Kittitas County	58,890 sq. ft. parking apron area, 07/25 Runway, 5,590'x150', asphalt, 11/29 Runway, 4,300'x150', asphalt, 12 small aircraft publicly owned hangars, 12 small aircraft privately owned hangars, 1 large aircraft publicly owned hangar, 55,000 aircraft usage per year.	1,300 acres
Bowers Field Hanger Bldg 404	Kittitas County	Built 1997.	20,000 sq. ft.
Bowers Field T-Hanger	Kittitas County	Built 1960.	12,500 sq. ft.
Cle Elum Municipal Airport	City of Cle Elum	50,000 sq. ft. parking apron area, 07/25 Runway, 2,552'x40', asphalt, 1,000 aircraft usage per year.	135 acres
De Vere Field	Jim De Vere (private owner)	08/26 Runway, 2,055'x30', asphalt, 6 single engine aircraft based.	50 acres
Easton State Airfield	WSDOT	09/27 Runway, 2,640'x100', turf, 30 aircraft usage per month, built in 1930's.	15 acres

Airport Facilities - Rehabilitate / Reconstruct West Hangar Taxi Lanes





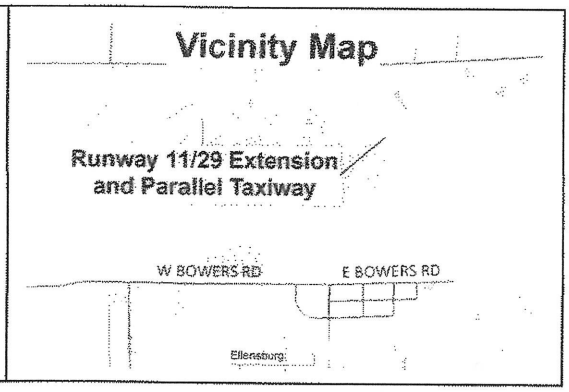
Project Information and Selection Criteria	
Location	Bowers Field Airport, Ellensburg
Links to Other Projects or Facilities	N/A
Description	Rehabilitate and reconstruction of pavement.
Justification (Need/Demand)	This project is needed to maintain the pavement condition of the west Hangar taxi lanes.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility repair and renovation
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*$135,743*	*$135,743*
TOTAL		*$135,743*	*$135,743*

Funding Sources	*2013*	*2014-2018*	*Total*
FAA GA Entitlement		*$122,168*	*$122,168*
Local Match		*$13,574*	*$13,574*
TOTAL		*$135,743*	*$135,743*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Public Works Department

Airport Facilities - Runway 11/29 Extension and Parallel Taxiway



Project Information and Selection Criteria	
Location	Bowers Field Airport, Ellensburg
Links to Other Projects or Facilities	N/A
Description	Construct runway extension and new taxiway including pavement, lighting, and marking installation
Justification (Need/Demand)	This project is needed to provide adequate facilities for projected airplane operations.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: New facility construction
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering		*$499,000*	*$499,000*
Construction		*$3,176,400*	*$3,176,400*
TOTAL		*$3,675,400*	*$3,675,400*

Funding Sources	*2013*	*2014-2018*	*Total*
FAA GA Entitlement & Other Funding		*$3,366,585*	*$3,366,585*
Local Match		*$308,815*	*$308,815*
TOTAL		*$3,675,400*	*$3,675,400*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Public Works Department

2. Kittitas County Administrative Offices

This section includes an inventory of Kittitas County Administrative Offices and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 3 below also describes each facility's size in order to determine if it addresses the County's long-term community needs.

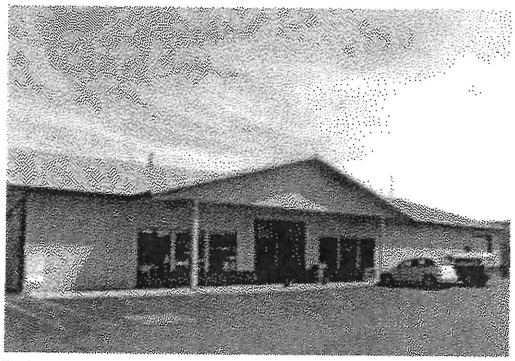
Table 3

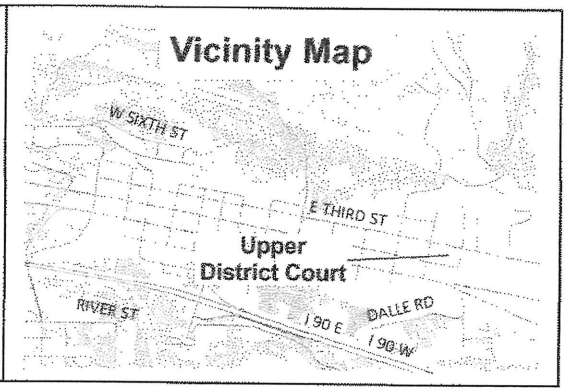
Existing Public Facilities and Services

Kittitas County Administrative Offices

Facility	*Department*	*Description*	*Size*
Armory Building	Extension, Noxious Weed, and Fairgrounds	901 E. 7th, built 1950. Remodel began in 2011.	13,140 sq. ft.
Cle Elum Public Health	Public Health	415 E. First Ave., Cle Elum, leased building	2,400 sq. ft.
County Courthouse	Assessor, Auditor, Clerk, Commissioners, Lower District Court, Human Resources, Information Services, Juvenile Probation, Maintenance, Prosecutor, Superior Court, Treasurer	205 W. 5th, built 1958.	47,691 sq. ft.
Permit Center	Public Works, Community Development Services, and Fire Marshal	411 N. Ruby, built 1959	13,625 sq. ft.
Public Safety Building	Sheriff/Corrections	205 W. 5th, built 1985. Remodeled 2010 to 2012.	33,209 sq. ft.
Sheriff Administration Office	Sheriff	307 Umptanum Rd., built 2009	11,880 sq. ft.
Sorenson Building	Public Health and Misdemeanant Probation	507 Nanum, built 1942.	17,648 sq. ft.
Upper County Sheriff Office	Sheriff	4240 Bullfrog Rd., Suite 1, Cle Elum, leased suite	1,440 sq. ft.
Upper District Court Building	Upper District Court	700 E. 1st, Cle Elum	6,000 sq. ft.

Kittitas County Administrative Offices - Upper District Court





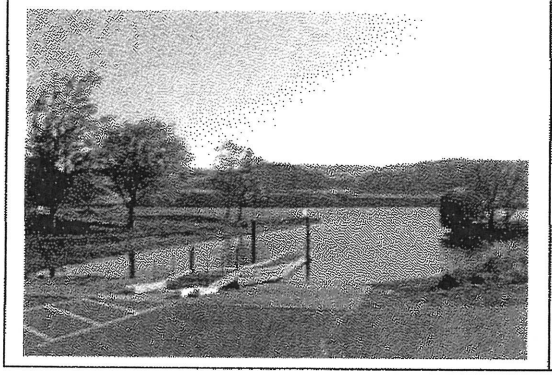
Project Information and Selection Criteria	
Location	700 E. 1st, Cle Elum – see existing facility inventory
Links to Other Projects or Facilities	N/A
Description	Remodel building in Cle Elum.
Justification (Need/Demand)	This project is needed to continue providing Court services in Upper Kittitas County. This building was leased for these services prior to 2012. The County purchased the building in 2012.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility repair, remodel, and renovation
Comprehensive Plan Citations	GPO 5.26

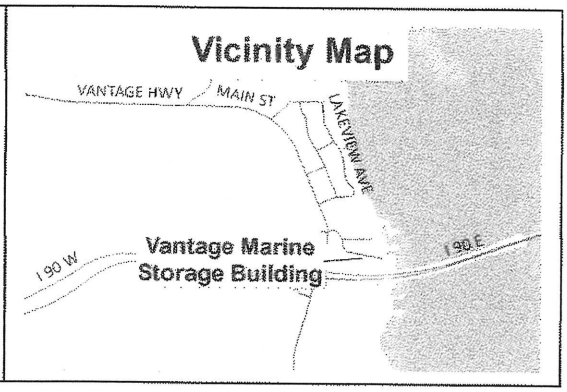
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction	*$500,000*		*$500,000*
TOTAL	*$500,000*		*$500,000*

Funding Sources	*2013*	*2014-2018*	*Total*
General Obligation Bonds	*$500,000*		*$500,000*
TOTAL	*$500,000*		*$500,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance Office

Kittitas County Administrative Offices - Vantage Marine Storage Building





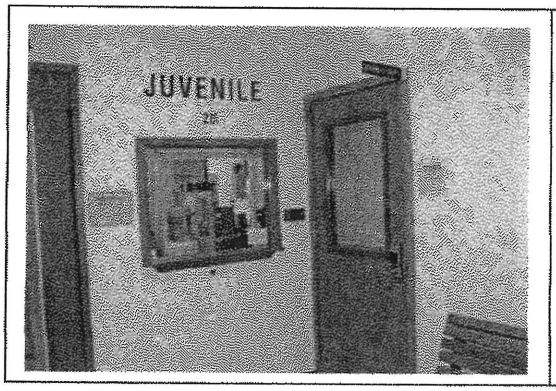
Project Information and Selection Criteria	
Location	County property in Vantage
Links to Other Projects or Facilities	Vantage Boat Launch
Description	Construct 32'x32' marine storage building near Vantage.
Justification (Need/Demand)	This project is needed to provide marine storage for the Sheriff's Office in Vantage. It will provide a safe secure storage for the rescue/patrol boat at Vantage and will help expedite launching and responding to emergencies in the eastern part of Kittitas County.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: New facility construction
Comprehensive Plan Citations	GPO 5.26

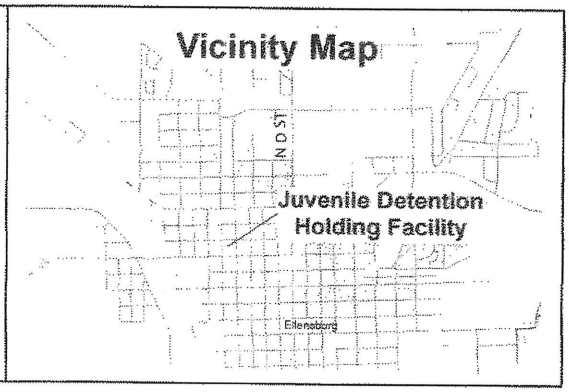
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction	*$40,000*		*$40,000*
TOTAL	*$40,000*		*$40,000*

Funding Sources	*2013*	*2014-2018*	*Total*
State Parks Boat Funds	*$40,000*		*$40,000*
TOTAL	*$40,000*		*$40,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance Office

Kittitas County Administrative Offices - Juvenile Detention Holding Facility





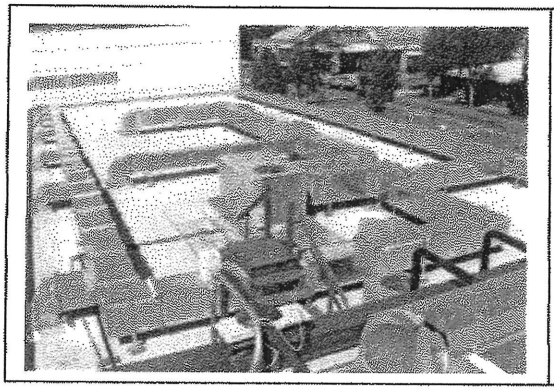
Project Information and Selection Criteria	
Location	205 W. 5th, Ellensburg – see existing facility inventory County Courthouse
Links to Other Projects or Facilities	N/A
Description	Building remodel to provide a temporary holding cell for juvenile detention.
Justification (Need/Demand)	This project is needed to provide a secure area for temporarily holding juveniles at the Courthouse. Permanent detention facilities are rented by Yakima County and juveniles are transported as needed.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility remodel and renovation
Comprehensive Plan Citations	GPO 5.26

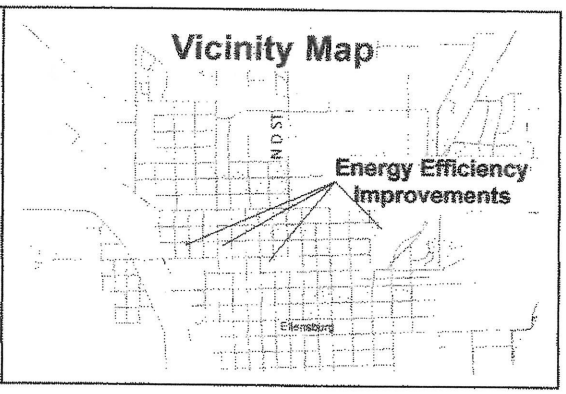
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*$30,000*	*$30,000*
TOTAL		*$30,000*	*$30,000*

Funding Sources	*2013*	*2014-2018*	*Total*
Law & Justice sales tax		*$30,000*	*$30,000*
TOTAL		*$30,000*	*$30,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance Office

Kittitas County Administrative Offices - Energy Efficiency Improvements





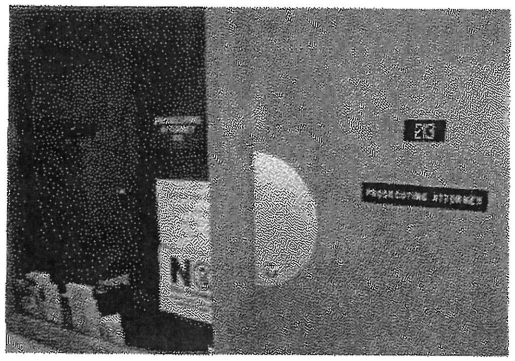
Project Information and Selection Criteria	
Location	All County owned buildings - see existing facility inventory
Links to Other Projects or Facilities	Courthouse, Morris Sorenson building, Permit Center, Event Center/Grandstands, and other county buildings
Description	The County hired the consulting firm ESCO in 2012 to evaluate the energy efficiency improvements needed for county buildings. The project list ESCO develops will be incorporated in the CIP in 2013. Improved electrical and HVAC systems are expected projects.
Justification (Need/Demand)	These improvements will improve energy efficiency, reduce operating costs, and provide appropriate heating and cooling for County owned facilities.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility Repairs and Renovation
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*$1,500,000*	*$1,500,000*
TOTAL		*$1,500,000*	*$1,500,000*

Funding Sources	*2013*	*2014-2018*	*Total*
Energy Efficiency Grant		*$1,500,000*	*$1,500,000*
TOTAL		*$1,500,000*	*$1,500,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance Office

Kittitas County Administrative Offices - Expansion of Prosecutor's Office



No Vicinity Map Available

Project Information and Selection Criteria	
Location	To be determined
Links to Other Projects or Facilities	Sheriff's Administrative building and Courthouse
Description	Expansion of Prosecutors Office to consolidate offices to one location
Justification (Need/Demand)	This project is needed to provide office space for the Prosecutors Office, consolidating offices to one primary location. Several staff and deputy prosecutors share office space in the Sheriff's Administrative Building requiring daily traveling to the Courthouse and other County buildings.
Level of Service (LOS) / Project Type	Established LOS: N/A. Project Type: Facility repair, remodel, and renovation
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*To Be Determined*	*To Be Determined*
TOTAL		*To Be Determined*	*To Be Determined*

Funding Sources	*2013*	*2014-2018*	*Total*
General Fund		*To Be Determined*	*To Be Determined*
TOTAL		*To Be Determined*	*To Be Determined*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance Office

Kittitas County Administrative Offices - County Administration Building

No Photo Available	No Vicinity Map Available

Project Information and Selection Criteria	
Location	To Be Determined
Links to Other Projects or Facilities	Courthouse, Permit Center, and Morris Sorenson bldg..
Description	New County Administration Building
Justification (Need/Demand)	Office space is needed for all county functions. Consolidating administrative offices. This includes Commissioner's Office, Auditors Office, Assessors' Office, Treasurers Office, Fire Marshal, Community Development Services, and Public Works Administrative Office. The Courts and related offices would remain in the existing Courthouse
Level of Service (LOS) / Project Type	Established LOS: N/A. Project Type: New facility
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*To Be Determined*	*To Be Determined*
TOTAL		*To Be Determined*	*To Be Determined*

Funding Sources	*2013*	*2014-2018*	*Total*
General Obligation Bond		*To Be Determined*	*To Be Determined*
TOTAL		*To Be Determined*	*To Be Determined*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance Office

3. Kittitas County Fairgrounds/Event Center

This section includes an inventory of Kittitas County Fairgrounds/Event Center facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 4 below also describes each facility's size in order to determine if it addresses the County's long-term community needs.

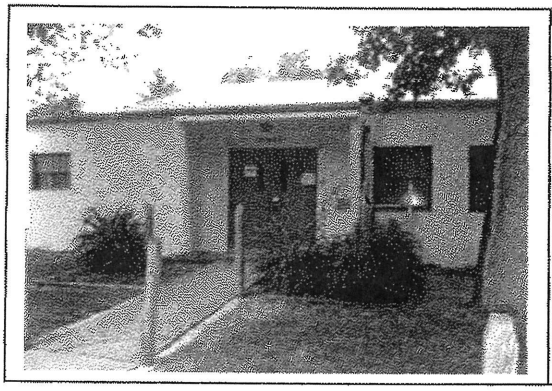
Table 4

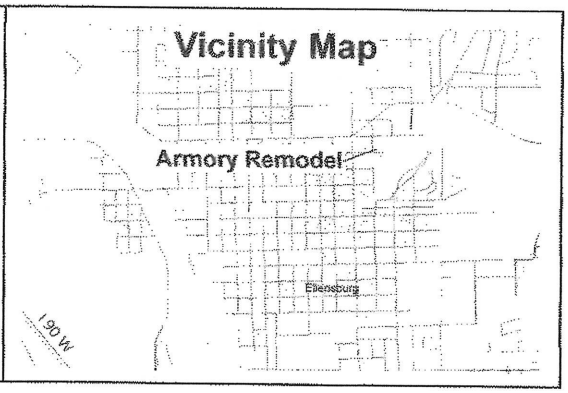
Existing Public Facilities and Services

Kittitas County Fairgrounds/Event Center

Facility	*Built date*	*Size*	*Facility*	*Built date*	*Size*
Frontier Village Buildings	1890's	Unknown	Restrooms / R.A. (1)	1960's	2,035 sq. ft.
Grandstand - Main/Heritage Bldg.	1925	18,965 sq. ft.	Fair Office and Restrooms	1974	3,954 sq. ft.
8th Street Ticket Office	1930's	1,568 sq. ft.	Behind the Chutes	1976	1,000 sq. ft.
Superintendent Building/Swine w/addition	1930/ 1960	5,000 sq. ft.	Bloom Pavilion	1980	26,400 sq. ft.
Posse Barn (1)	1940's	3,000 sq. ft.	Restrooms / R.A. (2)	1982	645 sq. ft.
Posse Barn (2)	1940's	4,800 sq. ft.	Maintenance Shop	1986	1,500 sq. ft.
Light Horse Bldg.	1940's	3,200 sq. ft.	Gazebo	1989	450 sq. ft.
Cattle Exhibit Bldg.	1940's	12,000 sq. ft.	Buckaroo's Stands & Pens	1991	5,984 sq. ft.
Draft Horse Exhibit Barn	1940's	10,450 sq. ft.	Gold Buckle Building	2001	2,400 sq. ft.
4-H Exhibit Bldg.	1940's	17,556 sq. ft.	Western Village	2004	3,140 sq. ft.
First Rodeo Barn	1940's	3,250 sq. ft.	Fair Storage Shed	2004	600 sq. ft.
Second Rodeo Barn - (Directors)	1940	3,250 sq. ft.	Rodeo Concession	2005	600 sq. ft.
Rabbit/Poultry Barn	1940	1,200 sq. ft.	Bronze Pig Statue	2007	N/A
Ellensburg Armory	1950	13,920 sq. ft.	Rodeo Arena Bleachers	2007	3,950 sq. ft.
Bleachers W. (Covered)	1960's	10,756 sq. ft.	Fair shed (Fuel)	2008	100 sq. ft.
Bleachers E. (Uncovered)	1960's	10,000 sq ft			

Kittitas County Fairgrounds/Event Center - Armory Remodel





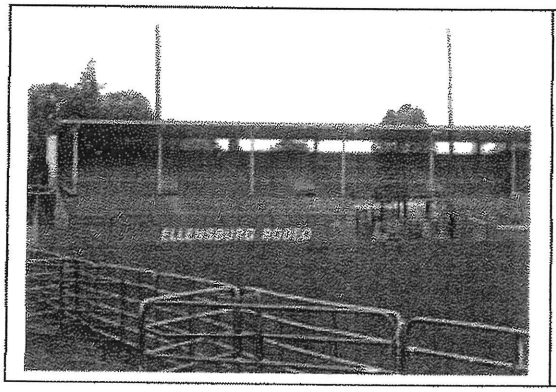
Project Information and Selection Criteria	
Location	901 E. 7th, Ellensburg – see existing facility inventory
Links to Other Projects or Facilities	Morris Sorenson Building – reduces Departments in building
Description	Building remodel for WSU Extension Office space, Noxious Weed Office space, and Event Center Office space and conference rooms
Justification (Need/Demand)	This project will provide needed office space for WSU Extension, Noxious Weed, and the Event Center
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility repair, remodel, and renovation
Comprehensive Plan Citations	GPO 5.26

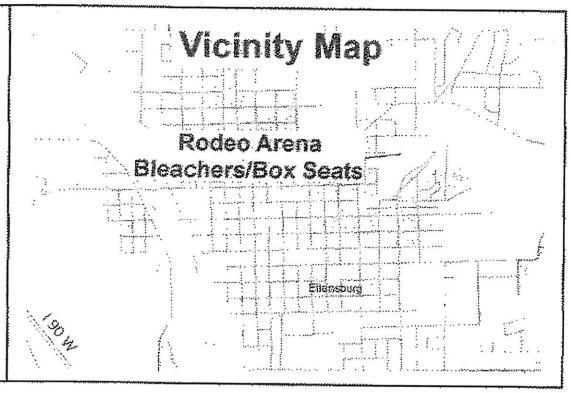
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction	*$1,500,000*		*$1,500,000*
TOTAL	*$1,500,000*		*$1,500,000*

Funding Sources	*2013*	*2014-2018*	*Total*
General Obligation Bonds	*$1,500,000*		*$1,500,000*
TOTAL	*$1,500,000*		*$1,500,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance Office

Kittitas County Fairgrounds/Event Center - Rodeo Arena Bleachers/Box Seats





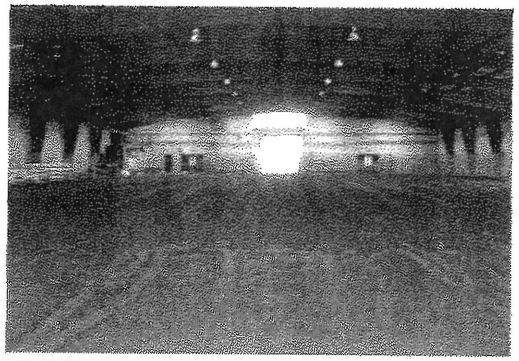
Project Information and Selection Criteria	
Location	512 Poplar St., Ellensburg
Links to Other Projects or Facilities	N/A
Description	Replace old rodeo seating bleachers and box seats
Justification (Need/Demand)	Phase 1 of this project is the replacement of section KK and phase 2 is the replacement of section AA to the existing buck-a-roo section. The cost for phase 1 is $630,000 and the cost for phase 2 is $2,040,000. Work includes removing existing structures and foundation, site work, new foundations and walls, seating structure and assembly, interior finishing for the skyboxes, replacing existing arena lighting, fees, and taxes.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility renovation
Comprehensive Plan Citations	GPO 5.26

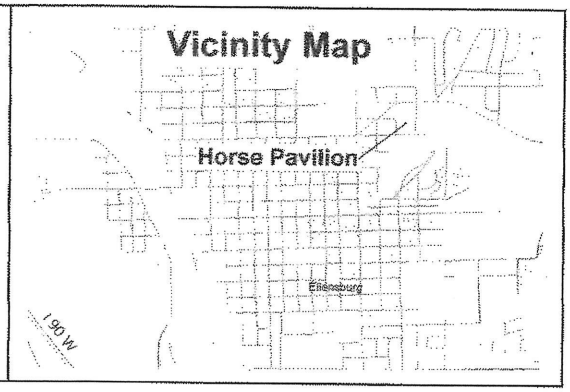
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*$2,670,000*	*$2,670,000*
TOTAL		*$2,670,000*	*$2,670,000*

Funding Sources	*2013*	*2014-2018*	*Total*
Revenue Bonds		*$2,670,000*	*$2,670,000*
TOTAL		*$2,670,000*	*$2,670,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Ellensburg Rodeo

Kittitas County Fairgrounds/Event Center - Horse pavilion





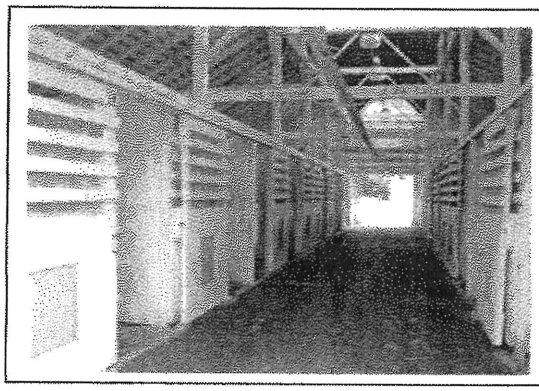
Project Information and Selection Criteria	
Location	512 Poplar St., Ellensburg
Links to Other Projects or Facilities	N/A
Description	Add a new horse pavilion at the Fairgrounds Event Center
Justification (Need/Demand)	Equestrian activities take place throughout the year and create demand for additional facilities.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility renovation
Comprehensive Plan Citations	GPO 5.26

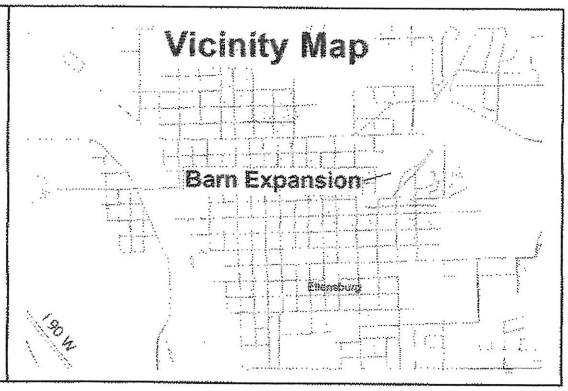
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*$1,500,000*	*$1,500,000*
TOTAL		*$1,500,000*	*$1,500,000*

Funding Sources	*2013*	*2014-2018*	*Total*
General Obligation Bonds		*$1,500,000*	*$1,500,000*
TOTAL		*$1,500,000*	*$1,500,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance

Kittitas County Fairgrounds/Event Center – Barn Expansion





Project Information and Selection Criteria	
Location	512 Poplar St., Ellensburg
Links to Other Projects or Facilities	N/A
Description	Add additional barn space for various types of livestock at the Fairgrounds Event Center
Justification (Need/Demand)	Equestrian activities and other livestock events take place throughout the year and create demand for additional facilities.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility renovation
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*$500,000*	*$500,000*
TOTAL		*$500,000*	*$500,000*

Funding Sources	*2013*	*2014-2018*	*Total*
General Obligation Bonds		*$500,000*	*$500,000*
TOTAL		*$500,000*	*$500,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance

4. Kittitas County Maintenance Shops, Storage, & Parking

This section includes an inventory of Kittitas County Maintenance shops, storage, and parking facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 5 below also describes facility's size in order to determine if it addresses the County's long-term community needs.

Table 5

Existing Public Facilities and Services

Kittitas County Maintenance Shop, Storage, and Parking

Facility	*Department*	*Description*	*Size*
Lower County PWD Heavy Equipment Storage West Shed	Public Works	15th & Okanagon, built 1951	4,875 sq. ft.
Lower County PWD Heavy Equipment Storage East Shed	Public Works	15th & Okanagon, built 1951	4,875 sq. ft.
Lower County PWD Main Heavy Equipment Shop	Public Works	15th & Okanagon, built 1951	6,240 sq. ft.
Sheriff Central Storage	Sheriff	307 Umptanum Rd., built 2009	2,160 sq. ft.
Upper County PWD Repair Shop	Public Works	Third & Short, Cle Elum, built in 1951, remodeled in 2011	3,200 sq. ft.
Upper County PWD Heavy Equipment Storage	Public Works	Third & Short, Cle Elum, built in 1990, remodeled in 2010	2,800 sq. ft.
Vantage Boat Launch Parking Lot	Public Works	Vantage Boat Launch built approx. 1990. Includes large stalls for boats	62 stalls
Armory Parking Lot	Extension, Weed, and Fairgrounds	Gravel parking area, not striped	20 stalls
S Courthouse Parking Lot	Courthouse Offices	Off-street parking adjacent to Courthouse	21 stalls
W Courthouse Parking Lot	Courthouse Offices	Off-street parking adjacent to Courthouse	7 stalls
SW 6th Ave. & Water Street	Courthouse Offices	Improved parking lot	44 stalls
NW 6th Ave. & Water Street	Courthouse Offices	Improved parking lot in 2010	58 stalls
NE 6th Ave. & Water Street	Courthouse Offices	Semi-improved parking lot	18 stalls

Table 5 – Continued

Existing Public Facilities and Services

Kittitas County Maintenance Shop, Storage, and Parking

Facility	*Department*	*Description*	*Size*
N Permit Center	Public Works	Improved off-street parking next to bldg.	14 stalls
S Permit Center	CDS	Improved off-street parking next to bldg.	10 stalls
Sheriff Administration Office Parking Lot	Sheriff and Prosecutors	Improved off-street parking next to bldg.	51 stalls
SW Sorenson Building Parking Lot	Public Health	Improved off-street parking next to bldg.	24 stalls
W Upper District Court Building Parking Lot	Upper District	Improved off-street parking next to bldg., 700 1st St., Cle Elum	22 (shared)
Cle Elum Centennial Center - Parking Lot for Public Health services by appointment	Public Health	Improved off-street parking next to bldg., 719 E. 3rd St, Cle Elum. Building space and parking are provided for Upper County Public Health services	30 (shared)
Suncadia / Upper County Sheriff Office Parking Lot	Sheriff	Improved off-street parking next to bldg., 4240 Bullfrog Rd, Suite 1, Cle Elum	22 (shared)
Kittitas County Event Center/Fairgrounds Parking Lots	KC Event Center	Does not include the unimproved parking areas used for large events	136
Lower County PWD Shop Parking Lot	Public Works	Unimproved off-street parking next to bldg.	20(approx.)
E UPS Store	Courthouse	Improved off-street parking	35

5. Kittitas County Roads

This section includes an inventory of transportation facilities throughout Kittitas County below in Table 6. The Kittitas County's Six-Year Transportation Improvement Plan provides further detail of the facility improvements that were indicated in Table 1. The Six-Year Transportation Improvement Plan is adopted once a year in the fall and amended as needed throughout the first year of the program.

To obtain the latest version of this plan go to: http://www.co.kittitas.wa.us/publicworks/

Table 6
Existing Public Facilities and Services
Kittitas County Roads

Facility	*Provider*	*Description*	*Size*
Surfaced County Roads	Public Works	County maintained roads with pavement surface	496 miles
Unpaved Co. Roads	Public Works	County maintained roads that are gravel or other unpaved surface	68 miles
County Bridges	Public Works	Bridges that are over 20' span	114
Other County Crossing Structures	Public Works	Bridges that are under 20' span	156
SR 10	WSDOT	From SR 970/Teanaway to US 97	16.16 mi
I 82	WSDOT	From I 90 to Kittitas Co. Boundary at Burbank Creek Bridge	19.88 mi
SR 903	WSDOT	From SR 970 to USFS boundary	10.06 mi
SR 903 Spur	WSDOT	From SR 903 to SR 970	0.33 mi
I 90	WSDOT	From Kittitas Co. Boundary at MP 52.61 to Columbia River Bridge	84.91 mi
US 97	WSDOT	From I-90 Bridge at MP 133.90 to SR 9970	40.58 mi
SR 821	WSDOT	From Kittitas Co. Boundary at MP 4.82 to Thrall Rd. at I 82 Undercrossing	20.39 mi
SR 906	WSDOT	From Kittitas Co. Boundary at MP 0.3 to I 90 Undercrossing	2.35 mi
SR 906 Spur	WSDOT	From SR 906 to WSDOT Maintenance Facility	0.43 mi
SR 970	WSDOT	From I 90 to US 97	10.31 mi

6. Regional Parks and Trails

This section includes an inventory of Regional Parks and Trails facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 7 below also describes each facility's size in order to determine if it addresses the County's long-term community needs according to level of service standards.

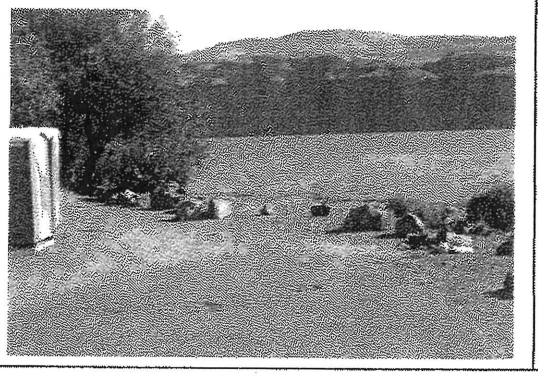
Table 7

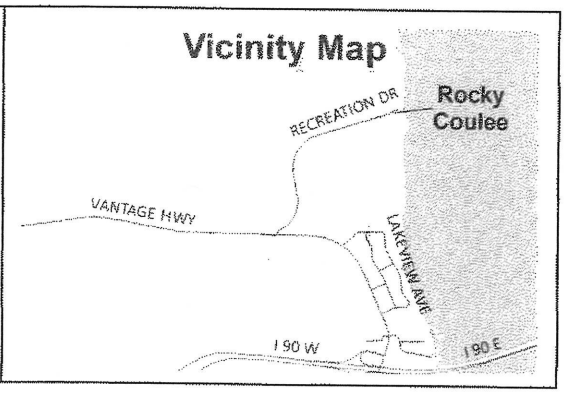
Existing Public Facilities and Services

Regional Parks and Trails

Facility	*Provider*	*Description*	*Size*
Coal Mines Trail	Coal Mines Trail Commission, Cle Elum, Roslyn, and Kittitas County	From Cle Elum to Ronald, Northern Pacific Railway bed	10.4 mi
John Wayne Trail / Iron Horse State Park	Washington State Parks Department	From North Bend to Vantage, Chicago-Milwaukee-St. Paul-Pacific Railroad bed.	100 mi
Vantage Boat Launch and Restrooms	Kittitas County	Vantage Boat Launch, built 1990	342 sq ft
The Cove Recreation Area	Grant County PUD and Washington State Parks	West of Huntzinger Road near Wanapum Dam. Public access is for day use from Thursdays through Mondays.	20 acres
Kittitas County Outdoor Recreation Inventory	Varies	All other Parks and Trails are listed in the comprehensive inventory of recreation facilities adopted by reference in the Comprehensive Plan.	varies

Regional Parks and Trails – Rocky Coulee





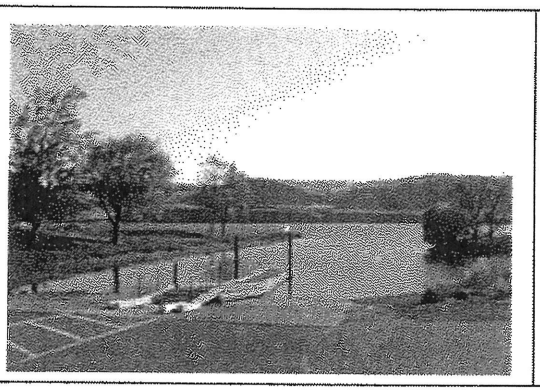
Project Information and Selection Criteria	
Location	East end of Recreation Drive, Vantage
Links to Other Projects or Facilities	Grant County PUD Recreation projects in Vantage area
Description	Construct a recreation area with hand boat launch, day use picnic area, walk-in tent camping sites, and vault toilets.
Justification (Need/Demand)	Recreation Drive ends at the Columbia River. This site has the potential to be a popular recreation site and is used by the public in its current dilapidated condition.
Level of Service (LOS)/ Project Type	Established LOS: N/A Project Type: New facility
Comprehensive Plan Citations	GPO 5.26

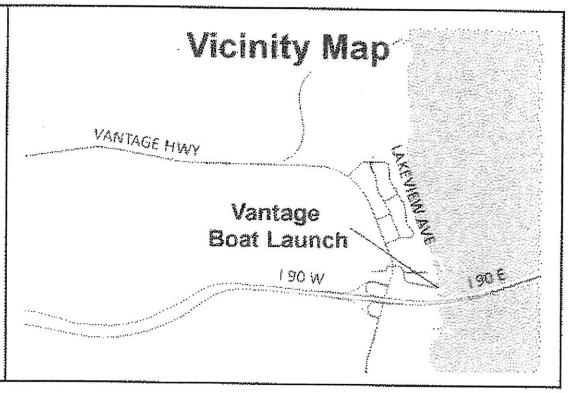
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		$580,000	$580,000
TOTAL		$580,000	$580,000

Funding Sources	*2013*	*2014-2018*	*Total*
Grant County PUD – federal energy regulatory commission license requirement		$580,000	$580,000
TOTAL		$580,000	$580,000

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Grant County PUD

Regional Parks and Trails – Vantage Boat Launch





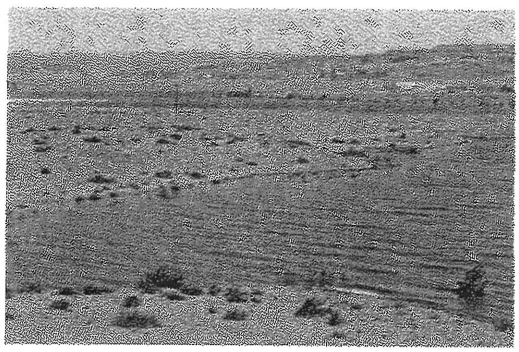
Project Information and Selection Criteria	
Location	East end of Boat Launch Road, Vantage
Links to Other Projects or Facilities	Grant County PUD Recreation projects in Vantage area
Description	Renovate the existing boat launch site with improved day use picnic area, paths, two-lane boat launch and boarding float, increased parking area, jetty modifications, and restored riparian vegetation.
Justification (Need/Demand)	This site is easily accessed from I-90 and its current capacity does not meet public demand.
Level of Service (LOS) and Project Type	Established LOS: N/A Project Type: Renovation
Comprehensive Plan and Functional Plan(s) citations	GPO 5.26

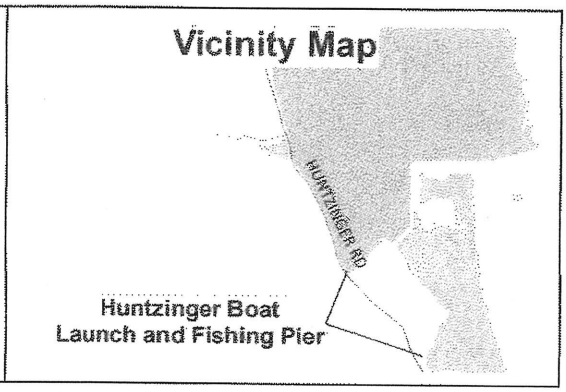
Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction	$350,000	$520,000	$870,000
TOTAL	$350,000	$520,000	$870,000

Funding Sources	*2013*	*2014-2018*	*Total*
Grant County PUD – federal energy regulatory commission license requirement	$350,000	$520,000	$870,000
TOTAL	$350,000	$520,000	$870,000

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Grant County PUD

Regional Parks and Trails – Huntzinger Boat Launch and Fishing Pier





Project Information and Selection Criteria	
Location	East of Huntzinger Road at Wanupum Dam, Vantage
Links to Other Projects or Facilities	Grant County PUD Recreation projects in Vantage area
Description	Construct a boat launch on the south side of the dam and a fishing pier on the north side of the dam.
Justification (Need/Demand)	This site is a popular recreation and fishing area.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: New facility
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction	$350,000	$450,000	$800,000
TOTAL	$350,000	$450,000	$800,000

Funding Sources	*2013*	*2014-2018*	*Total*
Grant County PUD – federal energy regulatory commission license requirement	$350,000	$450,000	$800,000
TOTAL	$350,000	$450,000	$800,000

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Grant County PUD

7. Solid Waste

This section includes an inventory of Solid Waste facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 8 below also describes each facility's size in order to determine if it addresses the County's long-term community needs.

Table 8
Existing Public Facilities and Services
Kittitas County Solid Waste

Facility	*Built date*	*Size*	*Facility*	*Built date*	*Size*
Ellensburg Scale House (Storage), 801 Industrial Way	1981	160 sq. ft.	Transfer Station - Cle Elum, 50 #5 Mine Rd., Cle Elum	2003	9,000 sq. ft.
Cle Elum Scale House, Hwy 903 Cle Elum	1981	160 sq. ft.	MRW - Cle Elum, 50 #5 Mine Rd., Cle Elum	2003	2,000 sq. ft.
Cle Elum Bunker Building, Hwy. 903 Cle Elum	1981	3,000 sq. ft.	MRW - Ellensburg, 50 #5 Mine Rd., Cle Elum	2001	3,000 sq. ft.
Cle Elum Storage, Hwy. 903 Cle Elum	1981	925 sq. ft.	Office/Admin Bldg., 50 #5 Mine Rd., Cle Elum	2003	120 sq. ft.
Transfer Station Building, 1001 Industrial Way	2000	9,078 sq. ft.	Cle Elum Scale House - new, 50 #5 Mine Rd., Cle Elum	2003	284 sq. ft.
Scale House Bldg., 1001 Industrial Way	2000	1,000 sq. ft.	Ryegrass Equipment Storage, 25900 Vantage Hwy.	1980	1,620 sq. ft.
Transfer Station Office, 925 Industrial Way	1963	1,980 sq. ft.	SW 400 sq. ft. building, 25900 Vantage Hwy.	2008	400 sq. ft.
Transfer Station Shop, 925 Industrial Way	1963	1,680 sq. ft.			

8. Library Services

This section includes an inventory of Library Services facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 8 below also describes facility's size in order to determine if it addresses the County's long-term community needs.

Table 9
Existing Public Facilities and Services
Library Services

Facility	*Provider*	*Description*	*Size*
Kittitas Public Library	Kittitas	2nd & Pierce Streets, Kittitas	
Cle Elum (Carpenter Memorial) Library	Cle Elum	302 Pennsylvania Ave., Cle Elum	
Ellensburg Public Library	Ellensburg	209 N. Ruby St, Ellensburg, founded in 1910, recently expanded in 2003.	
Roslyn Public Library	Roslyn	201 S. First St., Roslyn, $3 million remodel began in 2009 to repair and update	

9. Emergency Services

This section includes an inventory of Emergency Services facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 9 below also describes each facility's size in order to determine if it addresses the County's long-term community needs.

Table 10

Existing Public Facilities and Services

Emergency Services

Facility	*Provider*	*Description*	*Size*
Station #11 Thorp	Fire District No. 1	Thorp - 10700 N. Thorp Hwy., all District 43.5 sq. mi. and serves 2,500 residences, built in 2000, remodeled in 2005, 2 engines, 2 tenders, 1 aid unit, 1 mini pumper, 1 rescue, 1 support, 1 MCI van.	6,400 sq. ft.
Station #12 Clark Flats	Fire District No. 1	Thorp - 10941 SR 10, 2 buildings at site, 1 tender, 1 brush truck, and 1 engine	2,300 sq. ft. for both bldgs.
Station #21	Fire District 2 (Kittitas Valley Fire and Rescue)	280 sq. mi. for all Dist 2, 2020 Vantage Highway B-211, E-211, E-212, T-211, B-212, M-211, M-212 Living Quarters – 1960's, Bay – late 1980's	
Station 22	Fire District 2	2671 Tjossem E-221 – 1950's Station 23 – 3301 Denmark Road – 1950's	
Station 24	Fire District 2	4901 4th Parallel Road: B-241, E-241, T-241 - 2004	
Station 25	Fire District 2	Main St, Kittitas – E-251 – 2010	
Station 26	Fire District 2	6651 Brick Mill Road – E-261 – 1940's	
Station 26 Satellite	Fire District 2	2380 Game farm Road – E-262 – 1950's	
Station 27	Fire District 2	8800 Reecer Cr. Rd – E-271 – 1950's	
Station 28	Fire District 2	5640 Cove Road – B-281, E-281, T-281 – 2002	
Station 28 Satellite	Fire District 2	51 Barnes Road – E-282 – 1960's	
Station 29	Fire District 2	102 N Pearl – M-291, M-292, M-293, R-291, B-291, E-291, L-291 - 1955	

Table 10 - Continued

Existing Public Facilities and Services

Emergency Services

Facility	*Provider*	*Description*	*Size*
Easton Station	Fire District No. 3 (Easton)	180 Cabin Creek Easton WA. 98925, PO Box 52, 12 sq. mi. for all Dist. 33182 sq. ft., built in 1992, 1- aid car, 1-engine, 2-tankers, 1-rescue truck	3,182 sq. ft.
Vantage Station	Fire District No. 4 (Vantage)	Information Not Available	
Snoq. Pass Station	Fire District No. 5/King FPD No. 51 (Snoqualmie Pass)	1211 SR 906 E. of I 90 Exit 53, houses E291, E292, A291, A292, B291, Brush291, and Snow291 (snowmobile trailer), built in 2011.	16,551 sq. ft.
Ronald Station	Fire District No. 6 (Ronald/Lk. Cle Elum)	7 sq. mi. for all Dist. 6	
South Cle Elum Fire Station	South Cle Elum	523 Lincoln Ave., South Cle Elum, 1 pumper, 1 utility truck, and serves 0.5 mile area with 580 people. Can handle twice the size area.	1,200 sq. ft.
Station #1 Peoh Point Rd.	Fire District No. 7 (Upper County Area)	80 sq. mi. for all Dist. 7,1 fire engine, 1 wild land brush truck, 1 water tender, 1 aid unit, and ambulance	
Station #2 SR 970 and Airport Rd.	Fire District No. 7	Information Not Available	
Station #3 off I-90 at Golf Course Exit 77	Fire District No. 7	Information Not Available	
Station #4 Ballard Hill Rd.	Fire District No. 7	Information Not Available	
Station #5 Teanaway Valley at Middle Fork Rd.	Fire District No. 7	Information Not Available	
Fire Dist. 8 Station #81	Fire District No. 8 (Kachess)	13 sq. mi. for all Dist. 8, Located in Kachess Village, 1 engine 811, 1 command vehicle, 1 aid car, and 1 brush truck	
Fire Dist. 8 Station #82	Fire District No. 8 (Kachess)	Located at intersection of Kachess Lake and Via Kachess Roads, 1 wild land engine, 1 tender/pumper, and rescue snowmobiles & trailer	

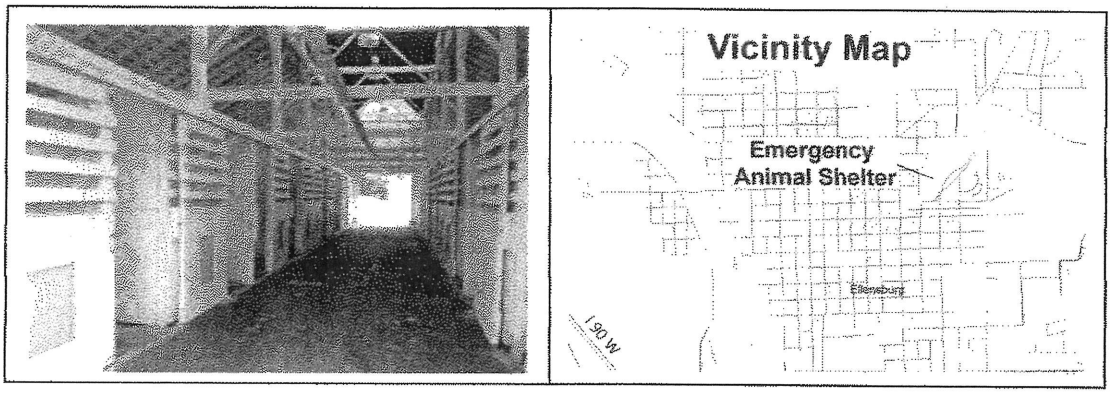
Table 10 - Continued

Existing Public Facilities and Services

Emergency Services

Facility	*Provider*	*Description*	*Size*
Fire Dist. 8 Station #83	Fire District No. 8 (Kachess)	Located at intersection of Stampede Pass and Lost Lake Roads, 1 pumper/rescue truck, 1 tender, 1 brush truck, 1 aid car, and 1 support car	
Kittitas Valley Community Hospital	Hospital District No. 1	Level IV trauma service & 24-hr emergency care, S. Chestnut St. & E. Manitoba, Ellensburg	
Cle Elum Medical Center and Urgent Care	Hospital District No. 2	Located at 201 Alpha Way, Cle Elum	

Emergency Services – Emergency Animal Shelter



Project Information and Selection Criteria	
Location	512 Poplar St., Ellensburg
Links to Other Projects or Facilities	N/A
Description	Upgrade existing facilities to allow for different types of animal shelter at the Fairgrounds Event Center. Currently the facilities are built for certain animal species and are difficult to alter when being used as an emergency animal shelter during an emergency.
Justification (Need/Demand)	The Fairgrounds/Event Center was used to house animals that were evacuated during the August 2012 fire and the inflexible design made it difficult to provide appropriate shelter for various animals.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility renovation
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*$500,000*	*$500,000*
TOTAL		*$500,000*	*$500,000*

Funding Sources	*2013*	*2014-2018*	*Total*
General Fund		*$500,000*	*$500,000*
TOTAL		*$500,000*	*$500,000*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance

10. Education

This section includes an inventory of education facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 10 below also describes each facility's size in order to determine if it addresses the County's long-term community needs.

Table 11

Existing Public Facilities and Services

Education

Facility	*Provider*	*Description*	*Size*
Central Washington University	Washington State	Four year public university main campus, 432 faculty members, 85+ buildings	11,614 students (fall 2010)
Cle Elum / Roslyn High School	Cle Elum/ Roslyn School District	2692 - SR 903, Cle Elum, 9th grade to 12th grade	281 students
Cle Elum / Roslyn Elementary School	Cle Elum/ Roslyn School District	2696 - SR 903, Cle Elum, pre-school, Kindergarten to 5th grade	408 students
Cle Elum / Roslyn Alternative School	Cle Elum/ Roslyn School District	200 W. Oakes St., Cle Elum, 3rd grade to 12th grade	38 students
Walter Strom Middle School	Cle Elum/ Roslyn School District	2694 - SR 903, Cle Elum, 6th grade to 8th grade	221 students
Damman Elementary School	Damman School District	Kindergarten to 6th grade, 1 school, 2 teachers, 3712 Umptanum Rd.	38 students
Easton Elementary, Jr., Sr. High School	Easton School District	1893 Railroad St., Easton	127 students
Lincoln Elementary School	Ellensburg School District	26 classroom teachers, 200 S. Sampson St., Ellensburg	454 students
Mount Stuart Elementary School	Ellensburg School District	27 classroom teachers, 705 W. 15th Ave., Ellensburg	448 students
Valley View Elementary School	Ellensburg School District	26 classroom teachers, 1508 E. 3rd Ave., Ellensburg	450 students
Morgan Middle School	Ellensburg School District	40 classroom teachers, 400 E. 1st Ave., Ellensburg	690 students
Ellensburg High School	Ellensburg School District	40 classroom teachers of a total 67 professional staff, 1203 E. Capitol Ave., Ellensburg	887 students
Kittitas Elementary School	Kittitas School District	Kindergarten to 5th grade, 7571 Kittitas Hwy, Kittitas	258 students

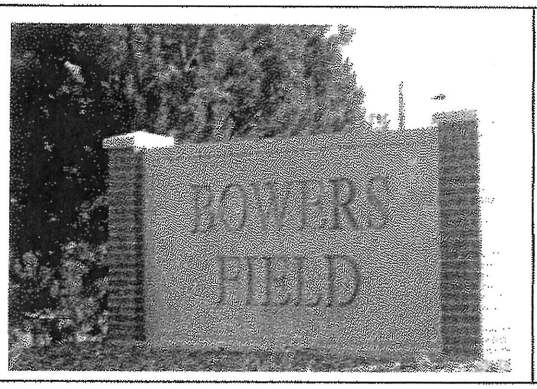
Table 11 - Continued

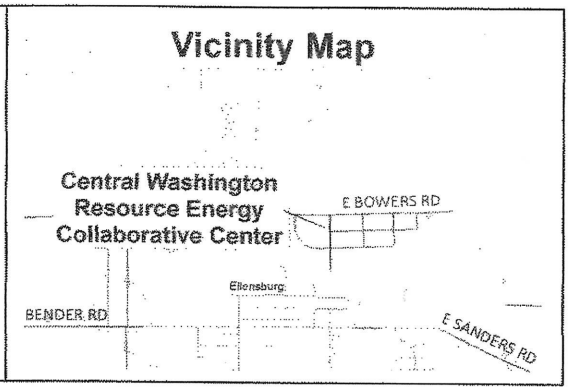
Existing Public Facilities and Services

Education

Facility	*Provider*	*Description*	*Size*
Kittitas High School	Kittitas School District	6th grade to 12th grade, 7571 Kittitas Hwy, Kittitas	282 students
Parke Creek Treatment Center	Kittitas School District	11042 Parke Creek Rd.	15 students
Thorp Elementary, Jr., and Sr. High Schools	Thorp School District	Kindergarten to 12th grade, 10831 N. Thorp Hwy, Thorp	164 students

Education – Central Washington Resource Energy Collaborative Center





Project Information and Selection Criteria	
Location	Bowers Field Industrial Park, Ellensburg
Links to Other Projects or Facilities	N/A
Description	Economic Development Group (EDG) of Kittitas County will construct a new facility in the designated IPZ Development Zone to provide office space for the Central Washington Resource Energy Collaborative Center (CWREC).
Justification (Need/Demand)	The newly created CWREC requires office space for its program to advance low-carbon energy technology and attract firms that support renewable energy services and professional research.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: New Facility
Comprehensive Plan Citations	GPO 5.26

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction		*To be determined*	*To be determined*
TOTAL		*To be determined*	*To be determined*

Funding Sources	*2013*	*2014-2018*	*Total*
EBDA and CERB loans		*To be determined*	*To be determined*
TOTAL		*To be determined*	*To be determined*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Facilities and Maintenance

11. Water - Group A Systems

This section includes an inventory of Water – Group A Systems facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 11 below also describes facility's size in order to determine if it addresses the County's long-term community needs.

Table 12

Existing Public Facilities and Services

Water (Group A Systems)

Facility	*Provider*	*Description*	*Size*
Ronald Water System	Kittitas County Water District No. 2, Special District Community provider	Serves 225 persons with 117 connections, 150 total approved connections. Effective since 1/1/1970.	125,000 gal
Thorp Water System	Kittitas County Water District No. 4, Special District Community provider	Serves 230 persons with 107 connections, 112 total approved connections. Effective since 7/1/1987.	156,000 gal
Elk Meadows Water System	Kittitas County Water District No. 5, Community provider	141 Swallow Ln, Cle Elum, serves 600 persons with 295 connections, 340 total approved connections. Effective since 1/1/1970.	75,000 gal
Easton Water System	Easton Water District, Community provider	141 Swallow Ln, Cle Elum, serves 250 residential persons and 106 non-residential persons with 216 connections, 512 total approved connections. Effective since 1/1/1970.	195,000 gal
Sunlight Waters Water System	Kittitas County Water District No. 7, Special District Community provider	1710 Sunlight Dr., Cle Elum, serves 309 residential persons and 169 non-residential persons with 220 connections, 225 total approved connections. Effective since 1/1/1970.	200,000 gal
Vantage Water System	Vantage Water System, Investor Community provider	Serves 70 residential persons and 105 non-residential persons with 99 connections, 150 total approved connections. Effective since 1/1/1970.	50,000 gal
Evergreen Valley Water System	Evergreen Valley Utilities, Investor Community provider	Serves 35 residential persons and 5 non-residential persons with 171 connections, 419 total approved connections. Effective since 3/2/2004.	120,000 gal
Reservoir Hill Water System	Reservoir Hill Maintenance Association, Private Community provider	South Cle Elum, serves 33 residential persons with 21 connections, 25 total approved connections. Effective since 2/25/1999.	20,000 gal

Table 12 - Continued

Existing Public Facilities and Services

Water (Group A Systems)

Facility	*Provider*	*Description*	*Size*
Central Mobile Home Park	Central Mobile Home Park, Private Community provider	Wilson Creek Rd. mobile home park, serves 110 residential persons with 52 connections, 52 total approved connections. Effective since 1/1/1970.	2,100 gal
Snoqualmie Pass	Private - Snoqualmie Pass Utility District	Well capacity of 385 gallons per minute and 3 reservoirs storing 565,000 gallons	1,361 acres
Pine Loch Sun Beach Club Water System	Private Community provider	Serves 90 residential persons with 409 calculated connections, 439 total approved connections. Effective date of 1/1/1970	90,000 gal
Sky Meadows Ranch Country Club WTR	Private Community provider	Serves 60 residential persons and 110 non-residential persons with 240 calculated connections and 360 total approved connections. Effective system date of 1/1/1970	160,000 gal
Sun Country Estates 1-2-3 Water System	Private Community provider	Serves 215 residential persons and 16 non-residential persons with 215 total calculated connections and 300 total approved connections. Effective date of 1/1/1970.	100,000 gal
Swiftwater Trailer Park	Swiftwater Trailer Park, Private Community provider	S. Cle Elum mobile home park, serves 36 residential persons and 1 non-residential person with 22 total calculated connections and 24 total approved connections. Effective system date of 1/1/1970.	0 gal
Wildwood 2 & 3 Water System	Private Community Provider	Serves 45 residential persons & 48 non-residential persons with 37 total calculated connections & 78 total approved connections. Effective system date of 1/1/1970.	45,000 gal
Grasslands Park	Private Community Provider	Serves 29 residential persons with 14 total calculated connections and 14 total approved connections. Effective system date of 12/20/2006.	0 gal
Millpond Mobile Manor	Investor Community Provider Millpond Mobile Manor	Serves 245 residential persons with 105 total calculated connections and 105 total approved connections. Effective system date of 1/1/1970.	0 gal
Suncadia Resort	Investor Community Provider	Serves 70 residential persons & 903 non-residential persons with 666 total calculated connections and 3785 total approved connections .Effective system date of 5/29/2008.	1,070,000 gal

Table 12 - Continued

Existing Public Facilities and Services

Water (Group A Systems)

Facility	*Provider*	*Description*	*Size*
Driftwood Acres Maintenance Corporation	Association Community Provider	Serves 60 residential persons with 117 total calculated connections and 120 total approved connections. Effective system date of 1/1/1970.	100,000 gal
Sun Island Maintenance Assn.	Association Community Provider	Serves 30 residential persons and 100 non-residential persons with 115 total calculated connections and an undetermined number of total connections. Effective system date of 1/1/1970.	1,8000 gal
Grasslands Water System	Association Community Provider	Serves 260 residential persons with 75 total calculated connections and 81 total connections. Effective system date of 1/1/1970.	21,000 gal

12. Sanitary Sewer

This section includes an inventory of Sanitary Sewer facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 12 below also describes each facility's size in order to determine if it addresses the County's long-term community needs.

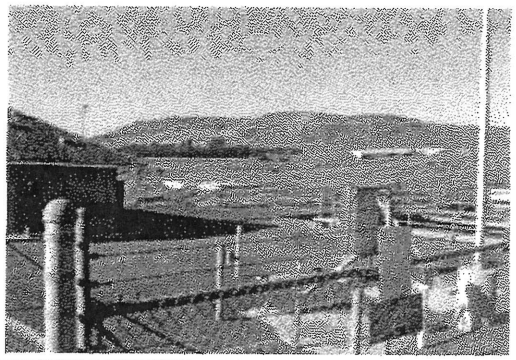
Table 13

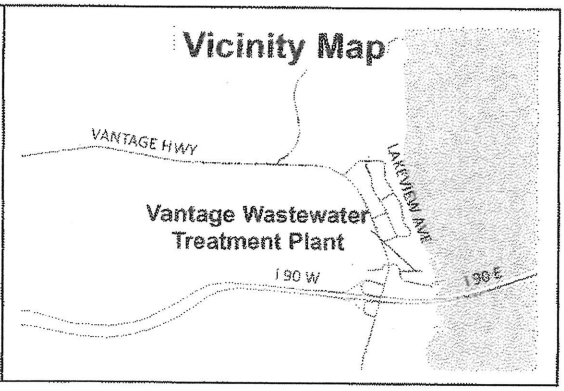
Existing Public Facilities and Services

Sanitary Sewer

Facility	*Provider*	*Description*	*Size*
Ronald treatment facilities	Kittitas County Water District No. 2	Single lift station that conveys wastewater flows from the Water District area to the City of Roslyn sewer system.	37 acres
Snoqualmie Pass Utility District	Snoqualmie Pass Utility District	Average daily flow approximately 0.18 mgd., permitted treatment and discharge capacity of 0.868 mgd. and storage of excess flows of about 30 mill. Gal.	1,361 acres
Vantage wastewater collection and treatment system	Vantage Water District No. 6	Serves Vantage LAMIRD, wastewater collection and treatment system, capacity of about 87,000 gpd.	80 residences

Sanitary Sewer – Vantage Wastewater Treatment Plant





Project Information and Selection Criteria	
Location	120 Holiday Avenue, Vantage
Links to Other Projects or Facilities	N/A
Description	Upgrade the Vantage Wastewater Treatment Plant in Kittitas County Water District #6
Justification (Need/Demand)	This project is needed to meet regulatory requirements, improved safety and reliability of the wastewater treatment plant. The project includes modifications and equipment upgrades to influent screening, disinfection system, sludge handling, electrical system improvements, and tank repair.
Level of Service (LOS) / Project Type	Established LOS: N/A Project Type: Facility renovation
Comprehensive Plan Citations	GPO 2.53

Capital Cost	*2013*	*2014-2018*	*Total*
Design and Engineering			
Construction	*$617,046*		*$617,046*
TOTAL	*$617,046*		*$617,046*

Funding Sources	*2013*	*2014-2018*	*Total*
CDBG grant	*$617,046*		*$617,046*
TOTAL	*$617,046*		*$617,046*

Annual Operations and Maintenance	
Estimated Costs	Currently, the County does not track maintenance costs for these improvements.
Estimated Revenues	None
Anticipated Savings Due to Project	None
Department Responsible for Operations	Kittitas County Water District #6

Frequently Asked Questions

Question 1: How does the County determine priorities for the projects listed in the CFP?

Answer: This CFP provides general guidance on prioritizing public facility projects. Each project proposal is reviewed by the CFP Task Force using the following criteria:

1. Improvements to obsolete or worn out existing public facilities that achieve or maintain adopted level of service(s).
2. New or expanded public facilities that achieve or maintain adopted level of service(s).
3. Improvements to existing public facilities or new public facilities that eliminate hazards.
4. New or expanded public facilities that achieve or maintain adopted level of service(s) as forecasted during the next six-years.
5. Improvements to existing public facilities or new public facilities that reduce the operating cost of providing a public service or facility.
6. New facilities that provide excess capacity that will be needed beyond the next six-years.
7. All other facilities the County is obligated to complete that do not meet the criteria above.

The Board of County Commissioners make the final determination of the priority order of the projects listed in the CFP.

Question 2: Are projects automatically given funding in priority order?

Answer: No, if grant funds are applied for and received, chances are good that the grant funded project will become a priority. Grant funds awarded become new and additional revenue to the County, above and beyond the County's current resources. The County continually looks for ways to reduce the reliance on General Fund dollars for capital projects to stretch current resources.

Question 3: Will a project that is partially funded be listed in the CFP?

Answer: It depends. If the project is still in-progress, but no additional money is needed beyond what has already been appropriated, it will not show up in the CFP in future years. If the project does need additional funds appropriated beyond the current level of funding, it will continue to show up in the CFP.

Question 4: Are all projects in the CFP completed within the next 6 years?

Answer: No, for several reasons. First, the CFP is annually reviewed and amended to verify that fiscal resources are available. Second, the need for capital facilities is generated by population growth, existing facility deficiencies, major facility maintenance and repair needs, internal operations, and Comprehensive Plan goals and policies. There is a need to continually assess which projects are affected and should be considered a priority. As a result, project estimates and timelines may change.

Question 5: What does level of service (LOS) mean?

Answer: The LOS is a quantifiable measure of the amount of public facilities that is provided, such as acres of park land per capita, vehicle capacity of intersections, or water pressure per square inch available for water system.

Question 6: What is concurrency?

Answer: All public facilities that are needed to serve new development or a growing service area population, must be in place at the time of initial need. If the facilities are not in place, a financial commitment must have been made to provide the facilities within six-years of the time of the initial need and must have the capacity to serve the new development or a growing service area population without decreasing service levels below locally established minimum standards.

Question 7: How do I get involved in the CFP process?

Answer: Information on the CFP process will be posted on the County's website at the following address: http://www.co.kittitas.wa.us/cds/landuse.asp. To receive email updates on when new information is posted, you can subscribe to Kittitas County's email notification subscription service for "Comprehensive Plan Announcements." All persons can provide written or verbal comments to the Planning Commission and to the Commissioners, before or during the scheduled public hearings.

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2013-122

TO ADOPT AN ANNUAL ROAD CONSTRUCTION PROGRAM FOR 2014

WHEREAS: The Department of Public Works has submitted a proposed 2014 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 opened on October 15, 2013 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 2014, hereto attached, as now submitted by the Kittitas County Director of Public Works / County Engineer.

DATED this 15th day of October, 2013 at Ellensburg, Washington.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Chair

Vice-Chair

ABSENT
Commissioner

ATTEST:
SEAL
Clerk of the Board

ANNUAL CONSTRUCTION PROGRAM FOR 2014

	TOTAL $'S
(A) TOTAL CONSTRUCTION PROGRAM - columns (14)+(15)	$6,150,000
(B) PUBLISHED COUNTY FORCES LIMIT (see instructions)	$1,266,810
(C) TOTAL COUNTY FORCES CONST PROGRAM-column (15)	$0

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

AGENCY ACTION: COUNTY >> Kittitas

DATE RECOMMENDED PROG. SUBMITTED 10/15/2013

DATE OF ENVIRONMENTAL ASSESSMENT

DATE OF FINAL ADOPTION

ORDINANCE/RESOLUTION NO.

DATE OF AMENDMENT

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ITEM NUMBER	6 YEAR ROAD PROGRAM ITEM NO.	ROAD LOG NO.	ROAD/PROJECT NAME AND LOCATION (Include brief termini description or MP's; Bridge #)	PROJECT LENGTH (Miles)	FUNCTIONAL CLASS	WORK CODE(S)	ENVIRONMENTAL ASSESSMENT	SOURCES OF FUNDS			ESTIMATED EXPENDITURES - DOLLARS				
								COUNTY FUNDS $1,234,567	OTHER FUNDS AMOUNT $1,234,567	OTHER FUNDS PROGRAM SOURCE	PRELIM. & CONST. ENGRING 595.10 $1,234,567	RIGHT OF WAY 595.20 $1,234,567	CONSTRUCTION CONTRACT $1,234,567	CONSTRUCTION COUNTY FORCES $1,234,567	GRAND TOTAL ALL 595.
01	1	96951	Kittitas Highway Reconstruction (MP 1.03 to MP 5.64)	4.61	07	ABDHI		2,470,000	3,385,000 200,000	STP/Approp CAPP	755,000	0	5,300,000	0	6055000
02	02	31412	North Fork Manastash Creek Bridge & Restoration	0.10	08	H		822,000	213,000	FEMA	185,000	0	850,000	0	1,035,000
03	4	22710	Westside Road (MP 2.19 - MP 6.02)	3.83	08	ABD		81,000			81,000			0	81,000
			PAGE / PROGRAM TOTALS, CONSTRUCTION →					3,373,000	3,798,000	0	1,021,000	0	6,150,000	0	7,171,000

CRAB FORM #3, REVISED 06/09

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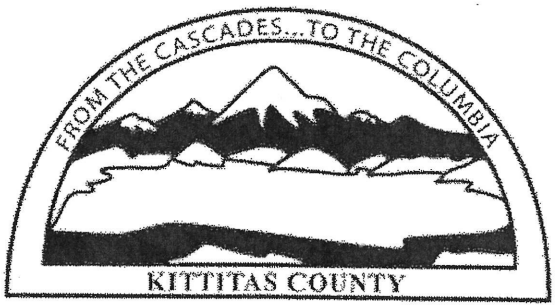

KITTITAS COUNTY PUBLIC WORKS

2014-2019 SIX-YEAR TRANSPORTATION IMPROVEMENT PROGRAM

AND

2014 ANNUAL CONSTRUCTION PROGRAM

Adopted 10/15/13, 2013 by the Kittitas County Board of County Commissioners

•

2013 Annual Road Construction Resolution No. 2013- 122

2014-2019 Six Year Transportation Improvement Plan Resolution No. 2013- 123

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ADOPTING RESOLUTIONS

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2013-122

TO ADOPT AN ANNUAL ROAD CONSTRUCTION PROGRAM FOR 2014

WHEREAS: The Department of Public Works has submitted a proposed 2014 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 opened on October 15, 2013 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 2014, hereto attached, as now submitted by the Kittitas County Director of Public Works / County Engineer.

DATED this 15th day of October, 2013 at Ellensburg, Washington.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Chair

Vice-Chair

ABSENT
Commissioner

ATTEST: SEAL
Clerk of the Board

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2013-123

TO ADOPT A SIX-YEAR TRANSPORTATION IMPROVEMENT PLAN FOR THE YEARS 2014-2019

WHEREAS: In accordance with R.C.W. 36.81.121, the County Engineer has prepared a Six-Year Transportation Improvement Program 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 opened on October 15, 2013, at 2:00 p.m. in the Commissioners' Auditorium concerning adoption of the said Improvement Program.

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

DATED this 15th day of October, 2013 at Ellensburg, Washington.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Chair

Vice-Chair

ABSENT

Commissioner

ATTEST:

Clerk of the Board

PROGRAM OVERVIEW

BACKGROUND:
Public Works prepares a Six Year Transportation Improvement Program (TIP) and Annual Construction Program each year, a requirement for acquiring state and federal transportation funds.

The TIP identifies capital transportation system improvement projects that are of regional significance within Kittitas County. It includes road and bridge construction work, bicycle and pedestrian facilities or other changes that promote non-motorized transportation, and other related projects like preservation of hard surfaced roads.

RCW 36.81.121 requires the County to prepare a TIP annually that is consistent with its adopted comprehensive growth management plan. This TIP is consistent with Kittitas County's Comprehensive Plan. It implements projects identified in the County's Long-Range Transportation Plan that are needed to provide adequate level of service and meet the transportation needs of Kittitas County residents for land use changes and growth expected to occur under the guidance of the County's Comprehensive Plan. All projects included in the TIP are of the appropriate size, scale, use, or intensity as is consistent with the character of the existing area they are located in.

The draft TIP and Annual Construction Program is submitted to the Board of County Commissioners on or before the first Monday in October of each year, as required in RCW 36.81.130. The Commissioners reviewed this draft at their September 23, 2013 Study Session with Public Works. The County seeks public input and comments on its annual update by advertising the program in the local newspapers, holding open houses, and presenting it at a public hearing.

FUNDING:
The major funding sources and expected revenue for the Six Year Transportation Improvement Plan are as follows:

1. County Arterial Preservation funding of approximately $490,000 per year is used for placing structural asphalt surfaces and chip seals on 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 a total of $3,053,500 in RATA funds spread out during three biennium from 2005 through 2011. The Westside Road reconstruction project (MP 1.98-5.81) was awarded a total of $3,800,000 in RATA funds spread out during three biennium from 2009 through 2015, however the County returned these RATA funds because of the increased amount of local funds that would be required to fully fund this project. Also during the 2013-2015 biennium the No. 6 Road (MP 3.59 to MP 5.10) was awarded $146,500. The County expects to receive an additional award of $1,200,500 from the CRAB board for this project when they meet in 2014 to redistribute RAP funding.

3. Public Works receives approximately $4,650,000 in property taxes and $1,927,000 in motor vehicle fuel 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 over 20 feet long. There are no county bridges eligible for this funding at this time.

5. A percentage of the motor vehicle fuel tax can only be spent on paths and trail projects. The County receives approximately $9,200 for this reserve annually and $2,000 is provided to the Coal Mine Trail Commission annually.

6. The new federal transportation act titled Moving Ahead for Progress in the 21st Century (MAP-21) is another resource for County projects. The County receives approximately $576,000 annually for the Surface Transportation Program (STP) of these federal funds to distribute to eligible projects on a competitive basis. About half of these funds are awarded to County projects. Additionally, the County has received almost $2 million in federal appropriations for the Kittitas Highway Safety Improvements project.

7. The State has a funding source called the Transportation Improvement Board (TIB) funding program. Public Works submitted a grant application for this program asking for $1.95 million to improve the intersection of Pfenning Road and Vantage Highway and provide non-motorized improvements up to the Ellensburg School campus area. TIB grant awards will be announced in November, 2013.

8. The Federal Public Lands Access Program funds transportation improvements that provide access to federal lands. This program is an updated version of the Forest Highway Program that were sought for the Teanaway Road and North Fork Teanaway Road Improvement funds in 2009 and awarded for up to 30% design level.

STRATEGY FOR SIX-YEAR PLAN:

1. Fund or seek funding for major improvements to improve major transportation corridors and implement the Long-Range Transportation Plan.
2. Safety Enhancements to County roads including guardrail, intersection improvements, and off-street parking for recreation users.
3. Widen shoulders and improve drainage on roads that lack sufficient shoulders for safe travel in accordance with the current road standards.
4. Overlay or seal coat roads to provide additional strength and life to the roads.
5. Hard surface about one-mile long segments of unpaved roads each year that local funds are available and provide dust control/soil stabilization for unpaved roads.
6. Rehabilitate or replace structurally deficient bridges.
7. Encourage alternative modes of travel by providing pathways and bicycle lanes.

Glossary of Frequently Used Terms and Acronyms

ADA	Americans with Disabilities Act
Access	Access is a means of approach to provide vehicular or pedestrian entrance or exit to a property.
BRAC	Bridge Replacement Advisory Committee (funding program)
Capacity	The maximum rate of flow at which vehicles can be reasonably expected to traverse a point or uniform segment of a lane or roadway during a specified time period under prevailing roadway, traffic, and control conditions; usually expressed as vehicles per hour.
CAPP	County Arterial Preservation Program
CDBG	Community Development Block Grant. Block grants are targeted for low and moderate-income areas. Improvements usually consist of sidewalk and capital improvement programs.
CN	Construction
Comprehensive Plan	A long-range plan, typically looking 20 years into the future, which is intended to guide growth and development of a community. Comprehensive plans are required by the Growth Management Act for specific counties and cities in Washington State. The plans establish goals and policies for managing population growth and land development while ensuring that the growth is adequately served by public facilities.
DES	Design cost estimate
EA	Environmental assessment
FEMA	Federal Emergency Management Agency
FFC	Federal Functional Classification
KCCD	Kittitas County Conservation District
Level of Service (LOS)	The LOS is a grading system developed by the transportation profession to quantify the degree of comfort (including such elements as speed, travel time, number of stops, total amount of stopped delay, and impediments caused by other vehicles) afforded to drivers as they travel through an intersection or roadway segment. LOS is expressed as a letter grade that ranges from "A", indicating that drivers will experience little, if any delay, to "F", indicating significant traffic congestion and driver delay will occur.
MVFT	Motor Vehicle Fuel Tax
MP	mile post
PE	Preliminary Engineering
PSE	Plans, Specifications, and Estimates

QUADCO	The Quad County Regional Transportation Planning Organization. It includes member organizations within the four county area of Adams County, Grant County, Kittitas County, and Lincoln County.
RAP	Rural Arterial Program
RCW	The Revised Code of Washington contains all the laws of the state of a general and permanent nature.
REET	Real Estate Excise Tax
ROW	Right Of Way. The cost to acquire property by the County for public roads or other public improvements.
SEPA	State Environmental Policy Act. SEPA is a state law requiring agencies to consider the environmental consequences of their decisions.
STP	Surface Transportation Program
TIB	Transportation Improvement Board. This is a state funding agency and administers several state funding programs. The mission of the TIB is to assist local agencies to preserve and improve transportation systems by providing financial assistance, supporting economic development, promoting multi-jurisdictional and multi-modal coordination and to promote public/private cooperation.
TIP	Six-Year Transportation Improvement Program
WSDOT	Washington State Department of Transportation. WSDOT is a department of the State of Washington responsible for transportation related planning, management, and coordination.

OPEN HOUSE SUMMARY

August 27, 2013 • Ellensburg • KCPW Conference Room • 4:00pm – 6:00pm

9 citizens attended the open house. One comment was received:

1. *RE: Boston Road – Boston Road has eleven homes on it and has been in poor shape for many years. It was just graded, which was a fine job, but it is already wash-boarded. Suggestion: Could it be oiled? The County spent a lot of money to bring the road to its present condition and it seems a shame to let it fall into disrepair. 15 years ago at a county meeting, they were told Boston Rd would be paved in about 3 years.*

August 28, 2013 • Cle Elum • Upper District Court • 4:00pm – 6:00pm

No citizens attended the open house. No comments received.

FINANCIAL ANALYSIS

Anticipated Transportation Improvement Revenue						
Source	*2014*	*2015*	*2016*	*2017*	*2018*	*2019*
Local: Property Tax	$4,650,000	$4,650,000	$4,650,000	$4,650,000	$4,650,000	$4,650,000
Local: Motor Vehicle Fuel Tax	$1,927,000	$1,927,000	$1,927,000	$1,927,000	$1,927,000	$1,927,000
Local: MVET (Bikes & Trails)	$119,000	$7,000	$7,000	$7,000	$7,000	$7,000
Local: Sales and Use Tax	$0	$0	$0	$0	$0	$0
State: RAP	$146,000	$1,201,000	$650,000	$650,000	$650,000	$650,000
State: CAPP (Gas Tax)	$692,000	$490,000	$490,000	$490,000	$490,000	$490,000
State: TIB	$0	$212,000	$1,552,000	$0	$0	$0
Federal: Forest Highway	$0	$485	$0	$0	$0	$2,378,000
Federal: STP	$223,000	$526,000	$301,000	$200,000	$200,000	$200,000
Federal: Approps	$1,995	$0	$0	$0	$0	$0
Federal: BRAC	$0	$0	$0	$0	$0	$0
SUMMARY:						
Local Funds	$6,696,000	$6,584,000	$6,584,000	$6,584,000	$6,584,000	$6,584,000
State Funds	$838,000	$1,903,000	$2,692,000	$1,140,000	$1,140,000	$1,140,000
Federal Funds	$2,218,000	$526,00	$301,000	$200,000	$200,000	$2,578,000
Total Revenues	**$9,752,000**	**$9,013,000**	**$9,577,000**	**$7,924,000**	**$7,924,000**	**$10,302,000**

Local Funds balanced (thousands)

	2014	2015	2016	2017	2018	2019
Local revenues	6,696	6,584	6,584	6,584	6,584	6,584
Designated Fund Bal. Future Cnstr.	1,763	1,763	1,763	1,763	1,763	1,763
Designated Fund Bal. Emergency/Other	1,435	0	0	0	0	0
Admin/maint expenditures	3,688	3,821	3,958	4,101	4,248	4,401
Emergency Set Aside	1,000	1,000	1,000	1,000	1,000	1,000
Local expenditures	5,206	3,105	3,229	2,318	2,698	2,834
Difference	0	421	160	928	401	112

2014 Annual Construction Program

ANNUAL CONSTRUCTION PROGRAM FOR 2014

	TOTAL $'S
(A) TOTAL CONSTRUCTION PROGRAM - columns (14)+(15)	$6,150,000
(B) PUBLISHED COUNTY FORCES LIMIT (see instructions)	$1,266,810
(C) TOTAL COUNTY FORCES CONST PROGRAM-column (15)	$0

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

AGENCY ACTION: COUNTY >> Kittitas

DATE RECOMMENDED PROG. SUBMITTED 10/15/2013

DATE OF ENVIRONMENTAL ASSESSMENT

DATE OF FINAL ADOPTION

ORDINANCE/RESOLUTION NO.

DATE OF AMENDMENT

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ITEM NUMBER	6 YEAR ROAD PROGRAM ITEM NO.	ROAD LOG NO.	ROAD/PROJECT NAME AND LOCATION (Include brief termini description or MP's; Bridge #)	PROJECT LENGTH (Miles)	FUNCTIONAL CLASS	WORK CODE(S)	ENVIRONMENTAL ASSESSMENT	SOURCES OF FUNDS			ESTIMATED EXPENDITURES - DOLLARS				
								COUNTY FUNDS $1,234,567	OTHER FUNDS AMOUNT $1,234,567	OTHER FUNDS PROGRAM SOURCES595.10	PRELIM. & CONST. ENGRING $1,234,567	RIGHT OF WAY 595.20 $1,234,567	CONSTRUCTION CONTRACT $1,234,567	CONSTRUCTION COUNTY FORCES $1,234,567	GRAND TOTAL ALL 595.
01	1	96951	Kittitas Highway Reconstruction (MP 1.03 to MP 5.64)	4.61	07	ABDHI		2,470,000	3,385,000 200,000	STP/Approp CAPP	755,000	0	5,300,000	0	6055000
02	2	31412	North Fork Manastash Creek Bridge & Restoration	0.10	08	I		822,000	213,000	FEMA	185,000	0	850,000	0	1,035,000
03	4	22710	Westside Road Saf ety Improvements	varies	08	G		81,000	0	None	81,000	0	0	0	81,000
04	8	96200	No. 6 Rd Phase 2 (MP 3.59 to MP 5.10)	1.51	08	ABDG		17,000	146,000	RAP	134,000	29,000	0	0	163,000
			PAGE / PROGRAM TOTALS, CONSTRUCTION →					3,390,000	3,944,000	0	1,155,000	29,000	6,150,000	0	7,334,000

CRAB FORM #3, REVISED 06/09

Copy of 130710ConstPrgm

2014-2019 Six-Year Transportation Improvement Program

Kittitas County Department of Public Works 2014-2019 Six Year Transportation Improvement Program

Item #	PROJECT NAME	Phase	Planned Expenditures (thousands) row=right of way, ce=construction engineering, cn=construction, and plng=planning/scoping						Anticipated Funding Sources (thousands)					
			2014	2015	2016	2017	2018	2019	Funding Code	Federal Funds	State Funds	Planning Local	Construction Local	TOTAL
County Road Construction Improvements														
1	**Kittitas Highway Safety Improvements** from: Ellensburg City Limits (MP 1.03) to: Kittitas City Limits (MP 5.64) $285,000 spent as of 6/30/2013 $737,500 fed funds authorized	design row ce cn total	400 355 5,300 6,055						STP FHWA Approp. & Author. CAPP Paths & Trails TOTAL	1,390 1,995 3,385	 200 95 295	 0	2,375 2,375	3,765 1,995 200 95 6,055
2	**North Fork Manastash Creek Bridge & Restoration** Over N. Fork Manastash Creek	design row ce cn total	100 85 850 1,035						Gladmar Emb. Alt. Proj. TOTAL	213 213	 0	 0	822 822	1,035 1,035
3	**McManamy Rd Bridge #88201** Over Dry Creek $24,000 spent as of 6/30/2013	design row ce cn total		20 75 750 845					 TOTAL	 0	 0	 0	845 845	845 845
4	**Westside Rd Safety Imprvts** Schedule A: Curve @ MP 4.3-4.5 Schedule B: Guardrail MP 6.0 Schedule C: Woods N Steele I/S $105,000 spent as of 6/30/2013	design row ce cn total	81 81	 70 680 750					MAP-21 HSIP Safety Prg TOTAL	750 750	 0	 0	81 81	831 831
5	**Hardsurface Gravel Roads*** Locations based on priority array	total		104	108	112	116	120	TOTAL				559	559
6	**Turn Arounds*** Locations based on priority array	total		21	22	23	23	24	TOTAL				113	113
7	**Pfenning Rd Intersection & Safety Improvements** from: N. of Vantage Hwy (MP 1.08) to: 3rd Ave (MP 0.60)	design row ce cn total		326 326	 217 2,171 2,388				TIB Paths & Trails TOTAL	0	1,764 40 1,804	0	910 910	2,674 40 2,714

Kittitas County Department of Public Works 2014-2019 Six Year Transportation Improvement Program

Item #	PROJECT NAME	Phase	Planned Expenditures (thousands) row=right of way, ce=construction engineering, cn=construction, and plng=planning/scoping						Anticipated Funding Sources (thousands)					
			2014	2015	2016	2017	2018	2019	Funding Code	Federal Funds	State Funds	Planning Local	Construction Local	TOTAL
8	**No. 6 Road Phase 2**	design	134	138					RAP		1,347		260	1,607
	from: MP 3.59	row	29	111										
	to: Thrall Rd (MP 5.10)	ce			110									
		cn			1,085									
		total	163	249	1,195	0			TOTAL	0	1,347	0	260	1,607
9	**Umptanum/ Anderson Rds Overlay**	design				40			Freight Mobility St Impr Brd		384		96	480
		row												
	Umptanum Rd MP 0.24 to MP 0.50	ce					40							
	Anderson Rd MP 0.0 to MP 0.41	cn					400							
		total				40	440		TOTAL	0	384	0	96	480
10	**Teanaway Grind & Overlay**	design					200		Public Lands Access	2,378			522	2,900
	from: SR 970 (MP 0.0)	row												
	to: Red Bridge Rd (MP 0.51)	ce						200						
	$78,000 spent as of 6/30/2013	cn						2,500						
		total					200	2,700	TOTAL	2,378	0	0	522	2,900
Preservation and Other Projects														
11	**Chip Seal - 7 year cycle***								CAPP		2,700		12,804	15,504
	Locations vary	total	2,361	2,446	2,534	2,625	2,720	2,818	TOTAL	0	2,700	0	12,804	15,504
12	**Interpretive Center - Yakima River Scenic Byway**	design	160						Nat'l Scenic Byway	796				796
		cn	836						Distr. Co. Sales&Use Tax				200	200
	Helen McCabe Park **	total	996						TOTAL	796	0	0	200	996
Planning/Scoping Studies														
13	**Bullfrog Rd Roundabout**													
	at Suncadia entrance (MP 1.87 - 2.19)	plng	25						TOTAL			25		25
14	**Lambert Road Extension**													
	from: Taylor Rd (MP 1.09)													
	to: Hidden Valley Rd (MP 5.27)	plng	25						TOTAL			25		25
15	**Manastash Rd - Realignment Safety Improvements**													
	at end of Co. Road (MP 10.7 to MP 10.9)	plng	25						TOTAL			25		25

Kittitas County Department of Public Works 2014-2019 Six Year Transportation Improvement Program

Item #	PROJECT NAME	Phase	Planned Expenditures (thousands) row=right of way, ce=construction engineering, cn=construction, and plng=planning/scoping						Anticipated Funding Sources (thousands)					
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16	**Sno-Park Improvements** Locations vary (Teanaway Rd, Manastash, Elk Hgts)	plng		25					TOTAL			25		25
17	**No. 6 Road Phase 3** from: Vantage Hwy (MP 0.00) to: Kittitas Hwy (MP 1.02)	plng		25					TOTAL			25		25
18	**(Coleman Cr)** from: Brick Mill Rd (MP 5.03) to: Rader Rd (MP 6.05)	plng			25				TOTAL			25		25
19	**Cle Elum Airport Rd Improvements** from: SR 970 (MP 3.39) to: Masterson Rd (MP 2.66)	plng			30				TOTAL			30		30
20	**John Wayne Trail Seg. D** Bowers Field Industrial Park vicinity	plng				25			TOTAL			25		25
21	**Bowers Rd Ext. East** from: Bowers Rd (MP 1.93) to: Look Rd (MP 2.63)	plng				35			TOTAL			35		35
22	**Colockum Rd Improvements** from: end of pavement (MP 2.23) to: powerline vicinity (MP 8.40)	plng					50		DNR sponsored		50			
									TOTAL					50
23	**Brick Mill Rd Bridge #89211** Over Naneum Creek @ MP 0.96	plng						25	TOTAL			25		25
24	**Lyons Rd Bridge #89281** Over Naneum Creek @ MP 1.11	plng						25	TOTAL			25		25
Total Road Construction			7,334	2,295	3,713	174	779	2,844		6,726	3,830	0	6,583	17,139
Total Preservation & Other Projects			3,357	2,446	2,534	2,625	2,720	2,818		796	2,700	0	13,004	16,500
Planning/Scoping Studies			75	50	55	60	50	50		0	50	290	0	340
Total Co Expenditures			**10,766**	**4,791**	**6,302**	**2,859**	**3,549**	**5,712**		**7,522**	**6,580**	**290**	**19,587**	**33,979**

*Assume 3.6% inflation rate

**9/30/15 deadline for completing project - if any federal funds used and the project is not completed federal funds must be paid back.

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2013-135

TO AMEND A SIX-YEAR TRANSPORTATION IMPROVEMENT PROGRAM
FOR THE YEARS 2014-2019

WHEREAS: In accordance with R.C.W. 36.81.121, the County Engineer has prepared a Six-Year Transportation Improvement Program (TIP) for the 2014 through 2019 period; and

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

WHEREAS: The Kittitas County Board of County Commissioners adopted said TIP on October 15, 2013, through Resolution 2013-123; and

WHEREAS: Public Works recommends an amendment to the 2014-2019 Six-Year TIP as attached in Exhibit "A", with the following revision:

Decrease the FEMA funding amount for North Fork Manastash Creek Bridge and Restoration project from $213,000 to $107,112, increase local county funds amount from $822,000 to $927,888, for the same estimated total cost of $1,035,000; and

WHEREAS: The Kittitas County Board of County Commissioners have studied and approved the desired revisions; and

WHEREAS: A public hearing was conducted on December 3, 2013 at 2:00 p.m., in the Commissioners' Auditorium; and

NOW THEREFORE, BE IT RESOLVED: that the Kittitas County Board of County Commissioners hereby rescinds Resolution 2013-123, and replaces it with this current resolution to revise the schedule and expenditures.

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

DATED this 3rd day of December, 2013 at Ellensburg, Washington.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Chair

Vice-Chair

Commissioner

COUNTY COMMISSIONERS
KITTITAS COUNTY WASHINGTON

ATTEST:

Clerk of the Board

Kittitas County Department of Public Works 2014-2019 Six Year Transportation Improvement Program

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Kittitas County Department of Public Works 2014-2019 Six Year Transportation Improvement Program

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Planning/Scoping Studies			75	50	55	60	50	50		0	50	290	0	340
Total Co Expenditures			**10,766**	**4,791**	**6,302**	**2,859**	**3,549**	**5,712**		**7,416**	**6,580**	**290**	**19,693**	**33,979**

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**9/30/15 deadline for completing project - if any federal funds used and the project is not completed federal funds must be paid back.

Red Top Lookout

Glossary

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: 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. 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.

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

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

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

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

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

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

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement, in proprietary type funds (such as Enterprise and Internal Service Funds).

EMS: Emergency Management Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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.

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

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

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

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

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

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

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

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

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

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