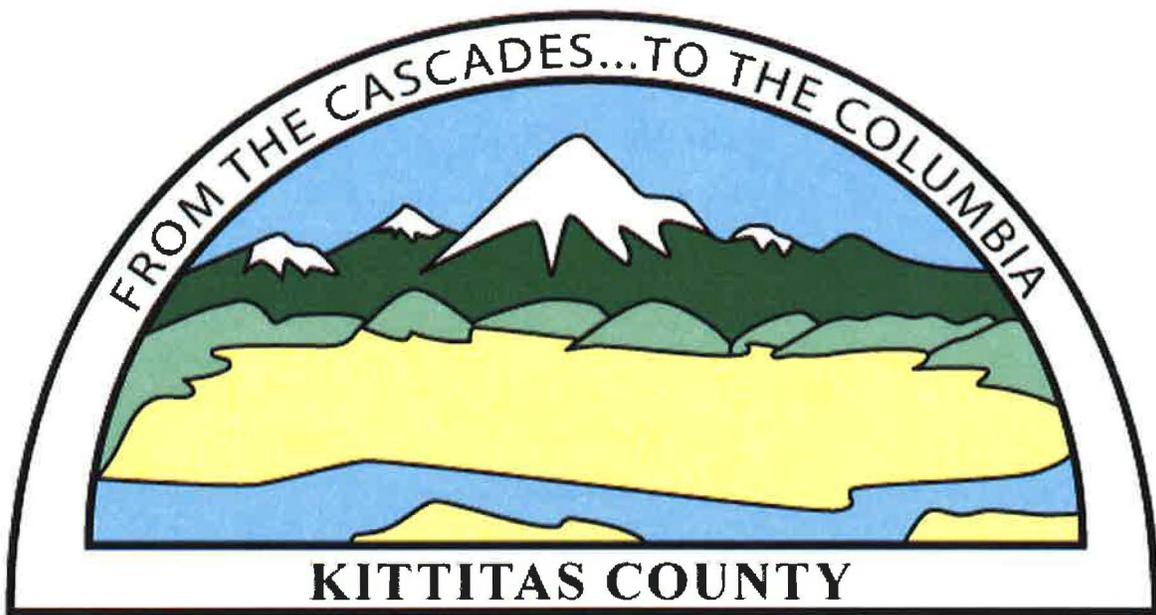


Kittitas County, Washington



2016 Annual Budget

2016

**KITTITAS COUNTY,
WASHINGTON
ANNUAL BUDGET**

**Jerald V. Pettit
County Auditor**

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Kittitas County 2016 Budget

To the Citizens of Kittitas County:

We are pleased to present to you Kittitas County's 2016 Annual Budget adopted December 11TH, 2015 in the amount of \$91,778,331. 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 2015, the Kittitas County Management team held the budget retreat to set and discuss budget priorities for 2016. 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 2016 preliminary budget package, which includes instructions and budget forms to be completed.

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

These policies are as follows:

- 1. This year's budget process will again utilize baseline budgeting methodology. Your beginning 2015 departmental budget will be considered your baseline for normal operating expenses. Capital expenditure line items and salaries and benefits are to be figured and justified individually based on current conditions.*
- 2. Proposed increases in FTE's should include a funding source specifically designated to pay all costs associated with such a request. The BOCC reserves the right to approve or deny new FTE requests regardless of designated funding source.*
- 3. Vacancy savings may not be spent elsewhere within a department budget without the approval of the BOCC.*
- 4. We will plan to budget an increase in our current "Rainy Day" fund balance.*
- 5. A 3% wage increase for non-represented employees will be budgeted. Any discussion of other benefit increases will take place when information is available from the providers.*

Kittitas County 2016 Budget

We have also discussed our Priorities of Government for 2016. Please prepare your budget requests to address these priorities:

- *Strengthen Kittitas County's ability to provide high quality service to the public and continue to improve customer service.*
- *Invest in efficiency improvements in County operations.*
- *Capital facilities improvements.*
- *Investing in economic development opportunities.*
- *Employee compensation and professional development.*

Customer service remains as a top priority for the Board of Commissioners. The other priorities are not in a ranked order and should be viewed as of equal importance.

We are looking forward to your suggestions and proposals as we consider the budget for 2016. As always, thank you your commitment and dedication 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.

Included in the 2016 General Fund budget was the "Rainy Day" reserve fund in the amount of \$826,162. 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 2016, preliminary budget discussions, it was decided by the Board that they would reserve the \$193,239 for 2016, placing the reserve at \$1,019,401.

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	-

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2010	2012	16,698,339	-
2011	2013	12,968,221	50,000
2012	2014	17,410,341	75,000
2013	2015	16,274,330	162,743
2014	2016	19,323,908	193,239
		Total	\$1,019,401

The projections for revenues for sales taxes, investment interest are stabilizing. The 2015 budget was prepared with the projections being very conservative, with the levels coming in at the 2012 levels.

On December 7th, 2015, the Commissioners held a public hearing to consider adoption of the 2016 budget. The hearing continued until December 11th, 2015 and the budget was adopted by Resolution Number 2015-174. 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 2015-168; Resolution for levying taxes for the General Fund Tax Levy
- Resolution 2015-169; Resolution for levying taxes for the County Road Fund
- Resolution 2015-170; Resolution for levying taxes for the Flood Control Zone
- Resolution 2015-171; Resolution declaring substantial need for the General Fund
- Resolution 2015-172; Resolution declaring substantial need for the County Road
- Resolution 2015-173; Resolution declaring substantial need for the Flood Control Zone
- Resolution 2014-175; Resolution for levying certification for the General Fund
- Resolution 2014-176; Resolution for levying certification for the County Road Fund
- Resolution 2014-177; Resolution for levy certification county wide Flood Control Zone District

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 2016, requesting each department to complete their budget with these in mind. As mentioned above their priorities are as follows with explanation of the implementation:

- Strengthen Kittitas County's ability to provide high quality service to the public and continue to improve customer service - The board has demonstrated that they will listen to department's plans, but are still looking at departmental efficiencies.
- Investing in efficiency improvements in County operations – Which will reduce costs and create efficiencies. The Board has adopted the Capital Facilities Plan.
- Investing in economic opportunities – 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

Kittitas County 2016 Budget

- 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 2015 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.

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 36 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 3 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.

Kittitas County 2016 Budget

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

Respectfully submitted,

Jerald V. Pettit
Kittitas County Auditor

Judy Pless
Budget & Finance Manager

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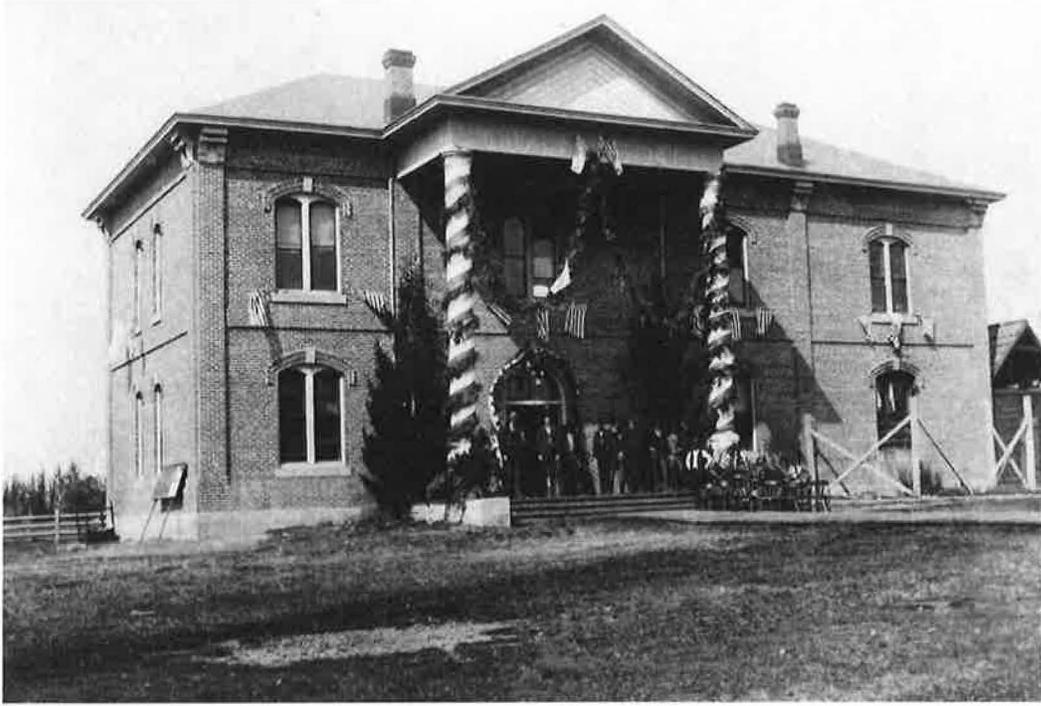
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1887 Kittitas County Courthouse

Budget Overview

KITTITAS COUNTY OVERVIEW

COUNTY GOVERNMENT IN CONTEXT

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

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

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

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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

KITTITAS COUNTY OVERVIEW

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.

COUNTY CORONER. The Coroner is responsible for the investigation of deaths in Kittitas County. The duties of the Coroner are set forth in RCW 36.24. The Coroner is elected at large for a four year term.

PROSECUTING ATTORNEY. 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 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

County Commissioners		Terms	
	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, 2015 - Dec. 31, 2018
Assessor		Ms. Marsha Weyand	Jan. 1, 2015 - Dec. 31, 2018
Auditor		Mr. Jerald V. Pettit	Jan. 1, 2015 - Dec. 31, 2018
Clerk		Ms. Val Barschaw	Jan. 1, 2015 - Dec. 31, 2018
Coroner		Mr. Nick Henderson	Jan. 1, 2015 - Dec. 31, 2018
Prosecuting Attorney		Mr. Greg L. Zempel	Jan. 1, 2015 - Dec. 31, 2018
Sheriff		Mr. Eugene Dana	Jan. 1, 2015 - Dec. 31, 2018
Treasurer		Mr. Brett Wachsmith	Jan. 1, 2015 - Dec. 31, 2018
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. 1, 2015 - Jan. 12, 2019
	Upper County	Mr. Darrell Ellis	Jan. 1, 2015 - Dec. 31, 2018

APPOINTED OFFICIALS

Director of County Fair / Event Center	Mickey Webb
Interim Building Official	Mike Flory
Director of Computer Services	James Goeben
Director of Facilities Maintenance/Solid Waste	Patti Johnson
Facilities Maintenance Project Manager	Patti Johnson
Director of Human Resources	Lisa Young
Director of Probation Services	Michael Stafford
Director of Public Works	Mark Cook
Fire Marshal	Brenda Larsen
Interim Director of Community Development Services/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

KITTITAS COUNTY ANNUAL BUDGET PROCESS

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

BUDGET AMENDMENTS

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

Budget Transfers, which shift funds within a department's budget, may be submitted to the Budget & Finance Manager using the online system to request 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 2016 PRELIMINARY BUDGET CALENDAR

1. July 20, 2015
On or before July 21, 2012 the County Auditor shall submit to each county official their 2015 preliminary budget forms.
2. August 24, 2015
Each department shall submit an estimated budget to the County Auditor.
3. September 11, 2015
Kittitas County Fair estimated budgets are due to the County Auditor.
4. September 30, 2015
The County Auditor shall submit the compiled budget to the Board of County Commissioners.
5. September 30, 2015 through
October 26, 2015
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 30, 2015
The County Commissioners shall return to the Auditor the budget for presentation in final form.
7. November 19, 2015
First publication of county budget hearing.
8. November 27, 2015
Second publication of county budget hearing.
9. December 7, through
December 11, 2015
Adoption of the 2016 County Budget.

Each official shall file their estimates within the time and in the manner provided in the notice and form and the auditor may deduct and withhold as a penalty from the salary of each official failing or refusing to file such estimates as herein provided, the sum of fifty dollars for each day of delay; Provided that the total penalty against any one official shall not exceed two hundred fifty dollars in any one year.

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 37 funds, with adopted budgets, ranging in size from the \$32.1 million General Fund Budget to the \$6,000 County Refund Budget. It is noted that over half the County's annual expenditures take place in just two funds: General Fund and County Road.

For budget purposes, many funds are subdivided into departments. Departments generally correspond to organizational units. In most cases, expenditures are monitored during the year at the department level. However, departments are not distinct financial entities.

FUND TYPES

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

General Fund. A governmental fund used to account for general-purpose revenues. Virtually all local governments have one and only one General Fund.

Special Revenue Funds. These are governmental funds, which account for revenues collected for specific, restricted purposes. Examples include the County Road Fund, which shall only be used to plan, build, and maintain roads. Kittitas County presently has 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 3 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 an online request to the Budget & Finance Manager. Budget transfers affecting personnel or capital outlay, as well as any amendment that would increase any Funds or departments budget shall require Board authorization and/or legal appropriation.

KITTITAS COUNTY FINANCIAL POLICIES

REVENUE PROJECTIONS

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

GRANT AND CONTRACT REVIEW PROCESS

Kittitas County **Resolution No 88-14** states the Kittitas County Auditor is responsible for centralizing grants and contracts, and coordinating accounting fiscal reporting requirements. All grant applications on behalf of the County shall be reviewed by the County Auditor's staff before application is made. Each department shall provide the Kittitas County Auditor with copies of executed agreements, budgets, budget change requirements, external audits, and information relative to financial reporting requirements in order to centralize control over the County Grant and Contract Inventory. All contracts 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 provided 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.

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.

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

KITTITAS COUNTY FINANCIAL POLICIES

43.09.240, may grant exceptions to this policy. The Treasurer will notify the Auditor and the Board of County Commissioners within 24 hours of approval of the exception.

CUSTOMER OVERPAYMENTS AND UNDERPAYMENTS

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

DEBT MANAGEMENT POLICY

Kittitas County adopted the Debt Policy on December 14, 2015. The County recognized the foundation of any well-managed debt program is a comprehensive debt policy. The debt policy sets forth comprehensive guidelines for issuing debt and managing outstanding debt and provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated. The debt policy recognizes a binding commitment to full and timely repayment of all debt as an essential requirement for entry into the capital markets. Adherence to the debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected.

INVESTMENT POLICY

Kittitas County adopted the Investment Policy on December 14, 2015. It is the policy of the Kittitas County Treasurer's Office to invest public funds in accordance with the governing statutes, and in such a manner as to obtain the highest investment return possible consistent with the safety and liquidity objectives outlined below.

The Kittitas County Investment Policy applies to all funds held by the County Treasurer and shall apply to all investment transactions made for the County and on behalf of its junior taxing districts and benefit assessment districts. These funds are accounted for in Kittitas County's Comprehensive Annual Financial Report.

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

KITTITAS COUNTY FINANCIAL POLICIES

federal government in December 2012. The Board of County Commissioners adopted **Resolution 2016-034**, *A Resolution adopting a Central Services Simplified Indirect Cost Allocation Plan for Year Ended December 31, 2014*. The adopted rate is 11.25% based on the distribution base of direct salaries and wages.

COUNTY FINANCE COMMITTEE (RCW 36.48.070)

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

MONTHLY FINANCIAL REVIEW (RCW 36.40.210)

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

AUDIT COMMITTEE

The County set up an Audit Committee to review and implement accounting pronouncements as prescribed by the Governmental Accounting Standards Board (GASB), Statements on Auditing Standards (SAS), State Auditor and County financial policies. The Committee consists of Budget and Finance Manager, County Auditor, County Treasurer, a member of the Board of County Commissioners.

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.

KITTITAS COUNTY FINANCIAL POLICIES

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.

KITTITAS COUNTY FINANCIAL POLICIES

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.

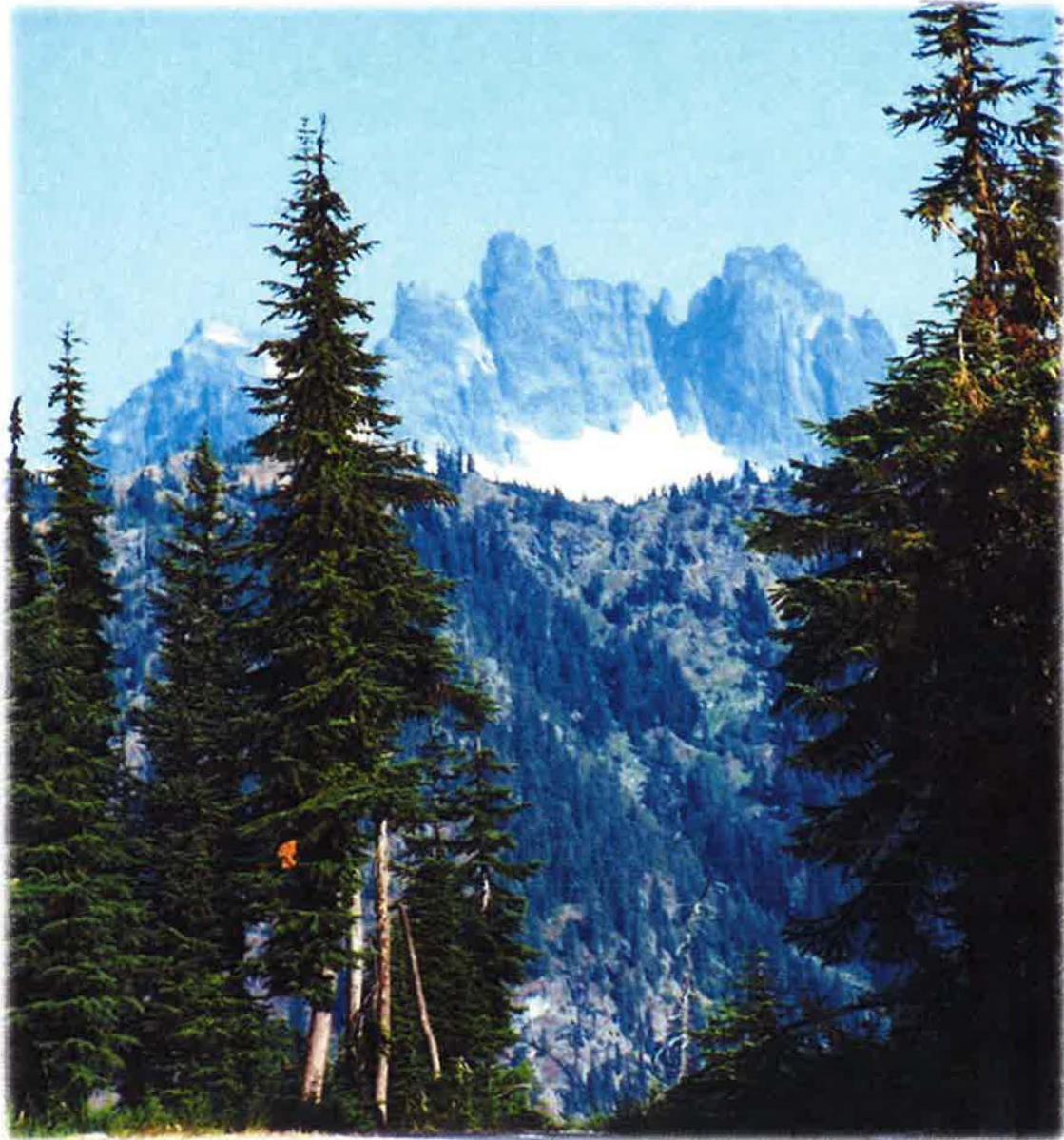
Fund Balance – Assigned: The portion of fund balance that is in any governmental fund that is committed under the “Assigned Fund Balance” as prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise defined in this category above.

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

KITITAS COUNTY BUDGET SUMMARY

SUMMARY

The total county budget is \$91,778,331. The total county budget is set up by fund types by revenue and expense category, and departments within the funds. The General Fund is 35% of the county budget, while the special revenue funds are 47%. The budget is made up of 36 county funds; one general fund, twenty-five special revenue funds, three debt service funds, one capital projects fund, five proprietary funds and one trust fund.

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Proprietary Funds	Trust Fund	TOTAL
Beginning Fund Balance	9,882,217	22,454,097	323,427	500,000	6,341,243	7,175	39,508,159
Plus Operating Revenue							
Taxes	13,106,215	8,027,148	-	600,000	-	-	21,733,363
Licenses and Permits	142,500	454,551	-	-	1,223,000	-	1,820,051
Intergovernmental	3,354,057	9,576,716	-	-	914,267	-	13,845,040
Charges and Fees	1,974,333	1,320,300	-	-	4,067,801	-	7,362,434
Fines & Penalties	1,563,400	20,000	-	-	10,000	-	1,593,400
Miscellaneous	1,638,937	386,434	1,000	500	2,073,535	3	4,100,409
Total Operating Revenue	21,779,442	19,785,149	1,000	600,500	8,288,603	3	50,454,897
Less Operating Expenses							
Personnel Service	14,791,944	8,160,823	-	-	2,230,894	-	25,183,661
Supplies	936,287	3,279,289	-	-	889,793	500	5,105,869
Services	5,045,304	13,326,465	-	-	4,655,601	-	23,027,370
Intergovernmental	443,251	2,337,370	-	-	22,861	-	2,803,482
Capital Outlay	529,915	541,869	-	-	1,584,000	-	2,655,784
Total Operating Expenses	21,746,701	27,645,816	-	-	9,383,149	500	58,776,166
Plus Non-Operating Revenues	181,500	596,642	722,333	-	315,000	-	1,815,475
Less Non-Operating Expenses	1,907,805	523,255	822,833	513,595	627,574	-	4,395,062
Ending Fund Balance	8,188,653	14,666,817	223,927	586,905	4,934,123	6,678	28,607,103

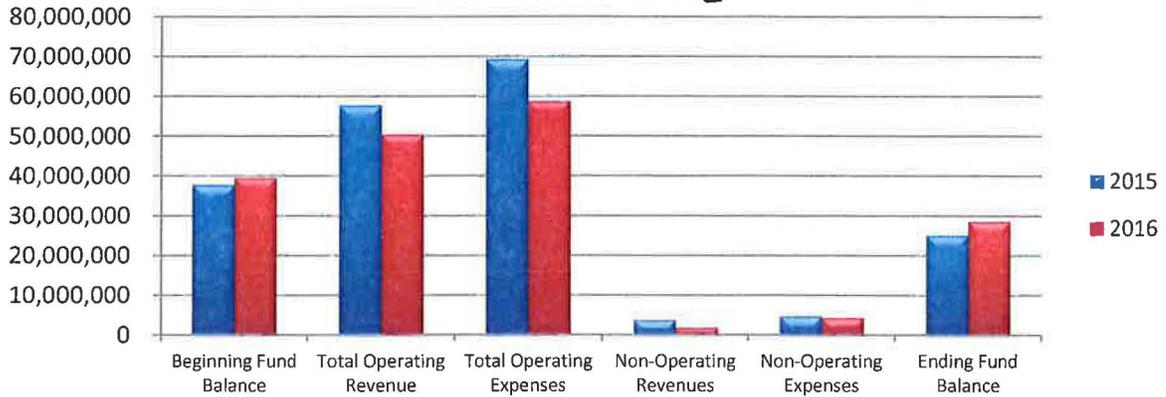
NOTE:

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

The following graph shows the entire county budget comparing 2015 amended budget and 2016 adopted budget for each category. Operating revenue projections have decreased by 14.48%; operating expenses have decreased by 18.02%. There is an increase in beginning and ending fund balances.

KITITAS COUNTY BUDGET SUMMARY

Kittitas County Budget 2016 Adopted Budget comparison 2015 Amended Budget



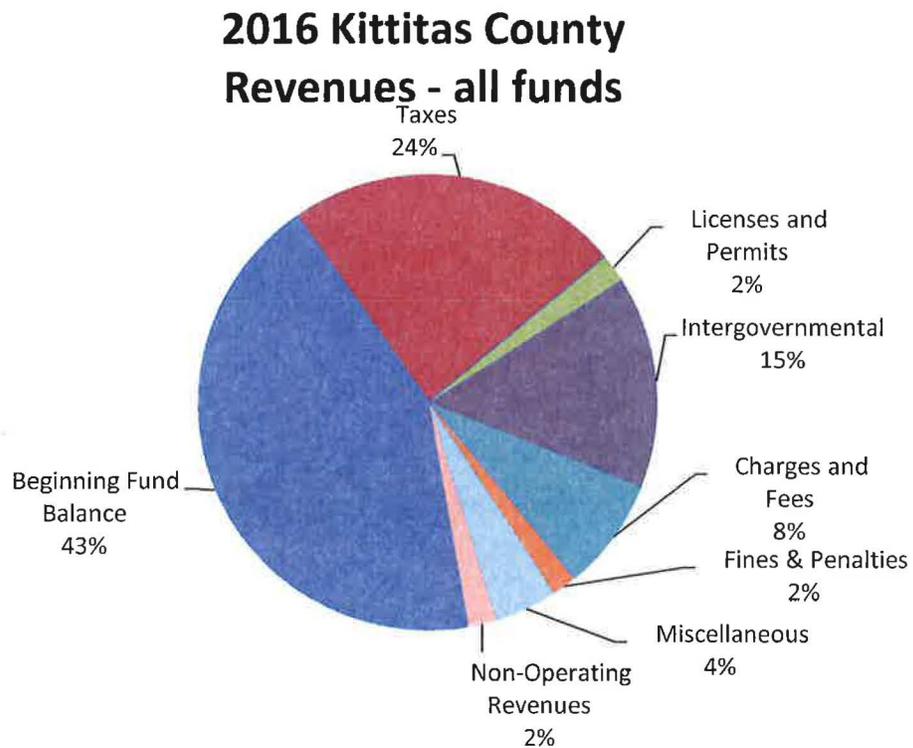
The two biggest funds are the General Fund \$31,843,159 and County Road \$25,623,120. Below is a budget summary showing each fund with the 2014 Actual, 2015 Amended Budget and the 2016 Adopted Budget.

	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	2016/2015 increase (decrease)
1 GENERAL FUND	22,329,393	33,611,305	31,843,159	-5.6
101 AIRPORT	99,672	693,350	764,660	9.3
103 YOUTH/AMATUER SPORTS ACTIVI	-	6,812	9,655	29.5
105 COMMUNITY SERVICES	890,696	1,318,407	1,205,158	-9.4
106 COUNTY ROAD	8,035,415	30,780,129	25,623,120	-20.1
107 FLOOD CONTROL	248,335	4,624,095	2,226,199	-107.7
108 PUBLIC FACILITIES	900,292	2,101,189	2,164,350	2.9
110 EIS TRUST	-	377,710	185,000	-104.2
112 LOW INCOME HOUSING	41,180	194,050	225,100	13.8
113 RECREATION	10,421	23,518	19,275	-22
114 HOMELESSNESS HOUSING ASSIST	262,585	780,619	840,500	7.1
115 TRIAL COURT IMPROVEMENTS	64,166	284,100	334,100	15
116 PUBLIC HEALTH	1,475,297	2,043,445	2,034,651	-0.4
118 VETERANS ASSISTANCE	49,092	95,170	120,090	20.8
119 "911" PHONE SYSTEM	677,017	900,000	900,000	
120 3/10TH CRIMINAL JUSTICE TAX	1,436,581	2,421,736	2,727,470	11.2
121 TREASURER ULID/RID RESERVE	7,367	-	-	
122 TREASURER'S M & O	108,678	-	-	
123 NOXIOUS WEED CONTROL	359,727	475,000	487,000	2.5
125 AUDITOR CENT DOC PRESERVATI	172,861	371,167	322,750	-15
126 LEASED WATER FUND	26,299	25,000	100,000	75
127 MISDEMEANANT PROBATION	735,112	874,216	763,262	-14.5
130 PROSECUTOR VICTIM/WITNESS	119,606	177,954	145,793	-22.1
131 DRUG ENFORCEMENT RESERVE FU	10,000	45,000	70,000	35.7
134 PUBLIC DEFENSE	28,725	175,500	175,500	
135 FORFEITED DRUG PROCEEDS FUN	273	26,500	28,000	5.4
136 ADULT MISD P-CH DIVERSION F	-	60,850	-	
140 STADIUM	598,376	1,337,857	1,273,555	-5.1
142 REAL ESTATE EXCISE TAX TECH	3,750	93,900	90,700	-3.5
202 2010 GO & REFUNDING BOND	876,287	884,833	722,833	-22.4
205 COUNTY REFUND	6,000	6,000	-	
206 CRID 96-1 BOND	-	-	316,427	100
207 CRID GUARANTY FUND	-	-	7,500	100
301 COUNTY CAPITAL IMPROVEMENTS	518,096	1,841,194	1,100,500	-67.3
302 CTHSE/JAIL FACILITIES EXPAN	1,279,198	-	-	
401 SOLID WASTE	3,325,369	4,231,067	4,617,537	8.4
402 COMMUNITY DEVELOPMENT SERVI	1,441,816	1,975,475	2,518,522	21.6
403 WATER MITIGATION	-	-	500,000	100
501 EQUIPMENT RENTAL & REVOLVIN	1,902,681	6,312,095	7,118,787	11.3
511 UNEMPLOYMENT COMPENSATION	47,817	180,000	190,000	5.3
601 JEREMY WILLIAMS LIBRARY TRU	-	7,173	7,178	0.1
Report Final Totals	48,088,182	99,356,416	91,778,331	-8.3

KITTITAS COUNTY BUDGET SUMMARY

Revenues

The biggest revenue source is taxes at 24% of the total county budget \$21,733,363. Taxes include Real and Personal Property Taxes, Retail Sales and Use Tax, Special Sales Taxes, Hotel Motel/Lodging Receipts and now Admissions tax. Next is Intergovernmental Revenues at 15% or \$13,845,040. The Intergovernmental Revenues are funds that we receive from other governments for grants, charges for services and payment in Lieu of Taxes.

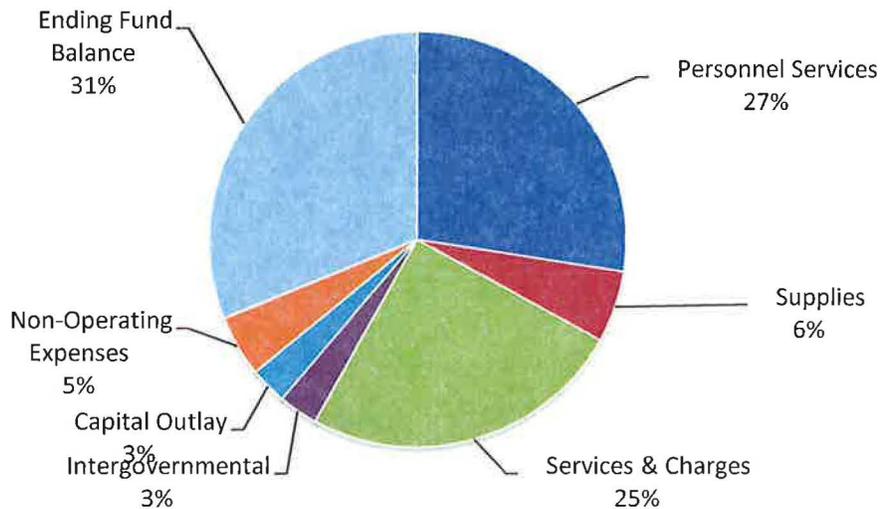


Expenditures

The total County expense budget consists of 27% of Personnel Services which is salary and benefits for the entire county. This amount is \$25,183,661. The Services & Charges is 25% or \$23,027,370.

KITTTITAS COUNTY BUDGET SUMMARY

2016 Kittitas County Expenses - all funds



GENERAL FUND

The General Fund is 35% of the total County Budget. The total budget is \$31,843,159.

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 \$4,318,247 out of balance. This figure included \$1,281,477 of increased requests.

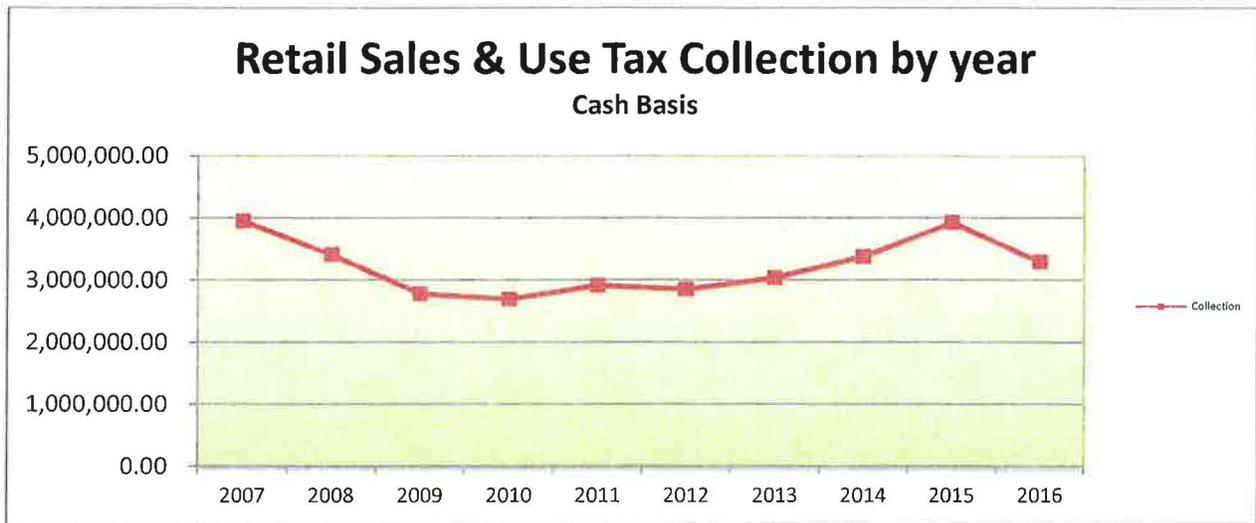
	2015 Amended Budget	2016 Preliminary Budget with Supplemental amounts	Percentage change
Expenses	25,086,643	32,592,611	30%
Revenues	25,086,643	28,274,364	12%

The Board of County Commissioners met individually with the departments or the family groups. In November 2015, the Board of County Commissioners met with all county departments and after much discussion and adjusting expenses and revenues the budget was balanced.

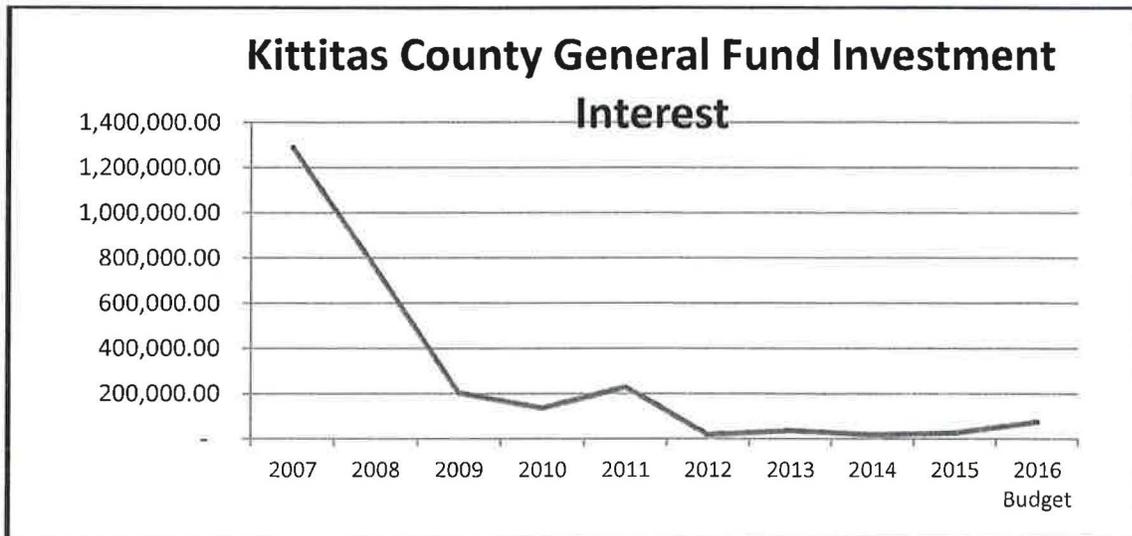
KITITAS COUNTY BUDGET SUMMARY

General Fund Revenues

In preparation of the 2016 budget, the sales tax was estimated at \$3,300,000; at the 2015 collection level of \$3,932,973. The actual revenue starting in 2012 is showing a slight increase.



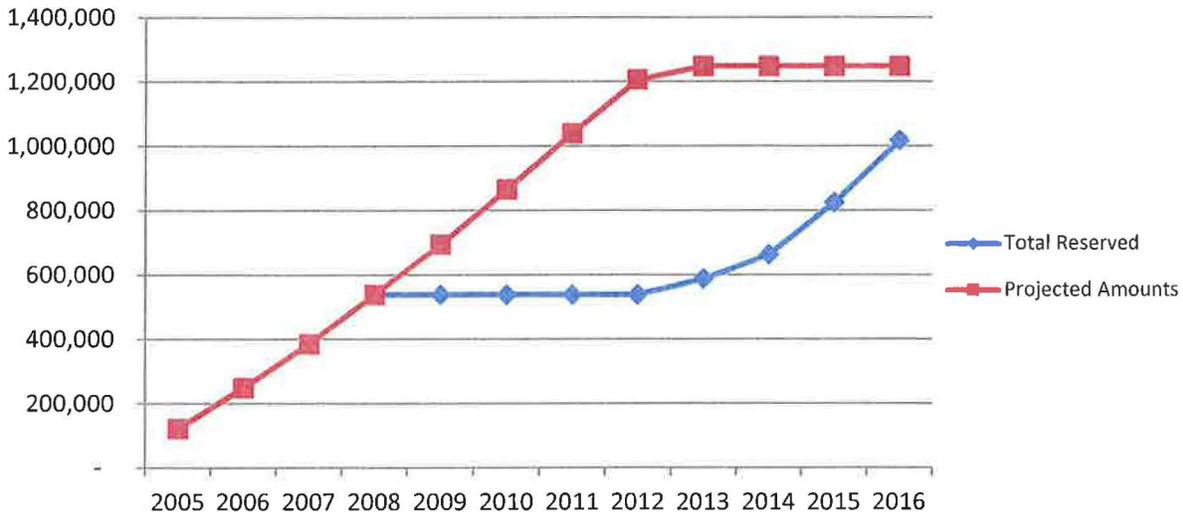
The General Fund Investment Interest is scheduled to increase from a 2015 actual amount of \$26,949 to \$75,000.00. The County Treasurer has started investing in bonds which are to provide a better yield.



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, 2015 was \$826,162. The Board of County Commissioners elected to add \$193,239 to this account for 2016.

KITKITAS COUNTY BUDGET SUMMARY

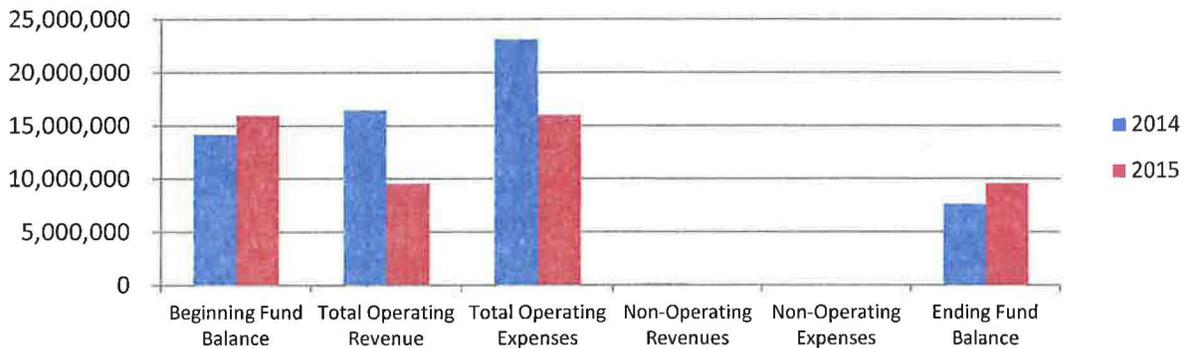
General Fund - Rainy Day Funds



COUNTY ROAD

County Road is the only major fund. The County Road Budget is 32% of the total County Budget \$25,623,120.

County Road



Included in the 2016 County Road budget are construction projects totaling \$5,153,800. Those projects include:

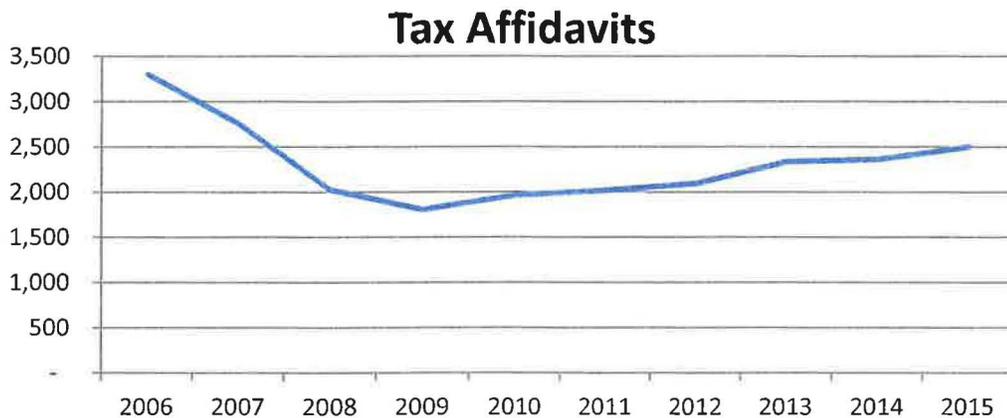
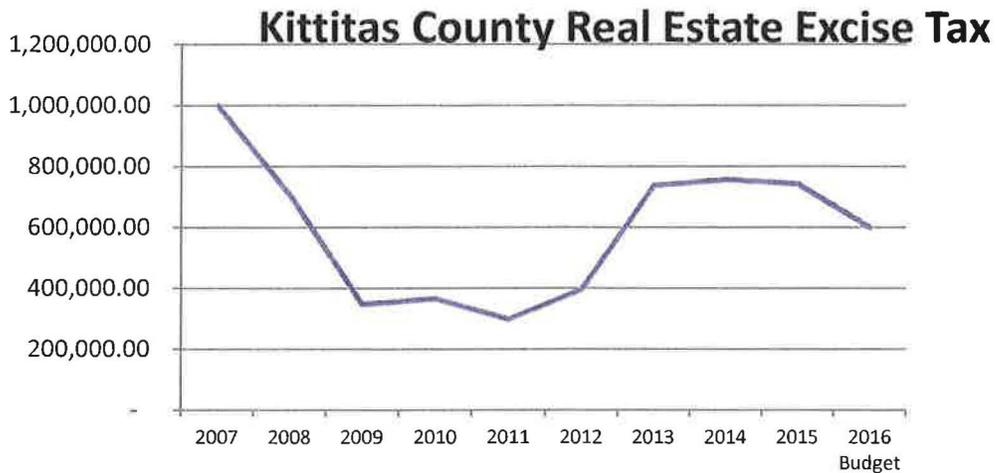
<u>Construction Projects</u>	<u>2016 Budget</u>	<u>Construction Projects</u>	<u>2016 Budget</u>
Park & Ride Lot, I-90 Exit 78	\$130,000	Turn arounds	\$33,000
Vantage Hwy Grind/Overlay	\$200,000	Vantage/Pfenning Rd Intx Signal	\$7,500
Westside Rd Safety Imprv.	\$531,000	No. 6 Rd, Ph. 2 (MP 3.59-5.10)	\$1,209,300
NF Manastash Rd Br - New	\$1,073,000	No. 6 Rd Br #79051	\$140,000

KITTITAS COUNTY BUDGET SUMMARY

Huntzinger Rd Safety Imprv.	\$18,000	Teanaway Rd Turnouts	\$320,000
Hardsurface gravel roads	\$100,000	Teanaway Rd Hydraulic Imprv.	\$504,000
McManamy Rd Br #88201	\$100,000	Mt. Daniels Ext. (MP 0.78 E 500 ft.)	\$98,000
Via Kachess Culvert, MP 0.10	\$85,000	Manastash Rd Bank Stabilization	\$40,000
Fish Barrier Removal	\$100,000	Structures Under 20 Ft - Replac.	\$150,000
E Taneum & N Thorp Hwy Br	\$315,000		

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.



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, 2014, 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 \$5,629,046,903 and the debt limits for the County as of December 31, 2014 was as follows:

Purpose of Indebtedness	Remaining Capacity
General Purposes – without a vote of the people	\$71,969,710
General Purposes – with a vote of the people	\$140,726,173

BUDGET ISSUES

LEVY SHIFT

In the 2016, the Board of County Commissioners elected to do a one million dollar levy shift from County Road. This amount will be used to pay down the debt on the Water Trust Bank purchases.

WATER BANK PURCHASES

On May 29, 2014, the Board of County Commissioners held a public hearing and concluded with the approval an Agreement to Assign Trust Water Rights between Kittitas County and Thomas and Kathleen Roth; Kittitas County and Barton and Sheila Clennon; and two Agreements to Assign Trust Water Rights between Kittitas County and Aqua Mitigation, LLC for a total of \$2,497,000. The County created an internal interfund loan to pay for the purchases.

ADMISSIONS TAX

This is a newly created department as the Board of County Commissioners per Kittitas County Ordinance 2016-003, implemented a 5% tax. "Admissions charge," in addition to its usual and ordinary meaning includes but shall not

KITTITAS COUNTY BUDGET SUMMARY

be limited to a charge for participation in an event or activity; a charge made for season tickets or subscriptions, or a charge made for use of seats and tables, reserved or otherwise, and other similar accommodations; and a charge made for rental or use of equipment or facilities for purpose of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charges shall be considered as an admission charge. A donation for admittance shall also be deemed an admission charge. Admission charge includes any money paid within or without of Kittitas County for any of the kinds of admission charges defined herein so long as the facilities, entertainment, recreation or amusement privilege derived from such admission charge occurs in Kittitas County

WATER MITIGATION DEPARTMENT

We created a new proprietary fund called the *Water Mitigation Department* for the Yakima River Drainage Basin, which comprises the majority of Kittitas County, is fully-appropriated. There is no water available for new appropriations. Senior water rights are defined with priority dates prior to May 10, 1905. All later priority dates are junior and are at risk of curtailment during drought years, whether they are surface water or ground water uses.

Kittitas County is also currently under a compliance order from the Growth Management Hearings Board which requires the county, among other things, to employ measures to protect the quality and quantity of surface water and ground water resources.

The County has negotiated a settlement proposal with the appellants in the Growth Management Hearings Board case, including the Department of Ecology (Ecology). As part of the settlement, the county agrees to consider regulations which will require mitigation for new uses of ground water in Lower Kittitas County residing in the Yakima River Drainage Basin.

CHART OF ACCOUNTS

The State Auditor prescribes the chart of accounts we must use for accounting and reporting as required by RCW 43.09.200. The prescribed chart of accounts represents an orderly means of classifying transactions. 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 "2016 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
2016 Budget

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View of Mt Stuart from Joe Watt Canyon

General Fund

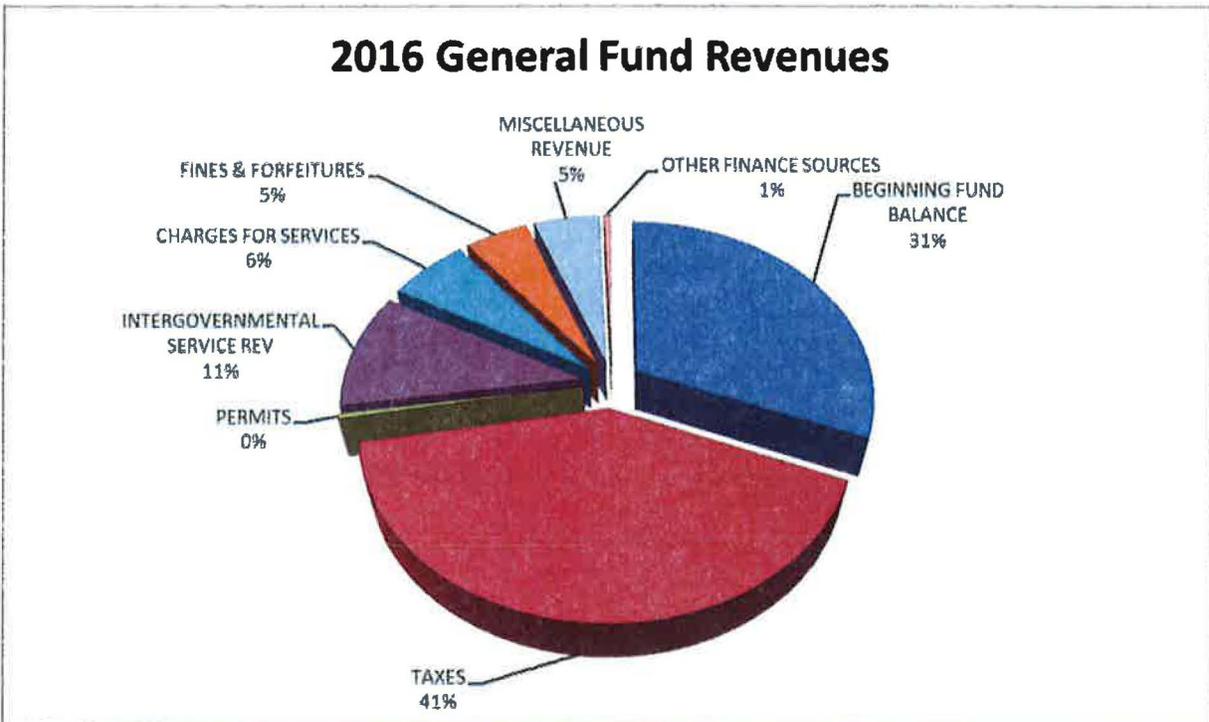
KITTITAS COUNTY GENERAL FUND

Kittitas County has one General Fund. The 2016 budget of the General Fund is \$31,843,159. The 2015 General Fund amended budget was \$33,611,305. The General Fund is currently made up of 36 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 2016 revenue budget for the General Fund less fund balance has decreased by approximately 6%. The budget categories show a decrease in most of the revenue categories; Intergovernmental Services, Charges for Services and Fines & Forfeitures. There is a big increase in Miscellaneous Revenues for Investment Interest and Interest on Delinquent property taxes. The Increase in Taxes includes estimated revenue for the Admissions Tax.

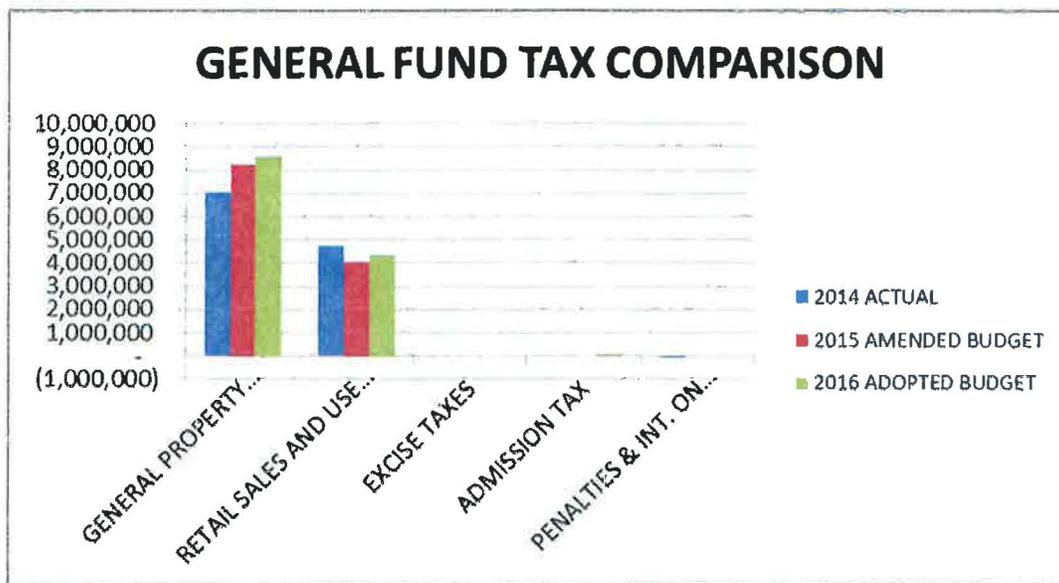
The revenues are detailed in categories as prescribed by the state auditor according to the Budgeting, Accounting, and Reporting (BARS) manual. On page 34 is a listing of the General Fund revenue budget, showing the 2014 actual, 2015 amended budget and the 2016 adopted budget for each category. The revenue types and percentage of each category for the 2016 budget are below.



KITITAS COUNTY GENERAL FUND

Taxes, amount to 41% of the funds generated. The total 2016 budget for taxes is \$13,106,215 in comparison to the 2015 budget of \$12,360,000; 2014 actual of \$11,816,194. This group is made up of the following types of taxes:

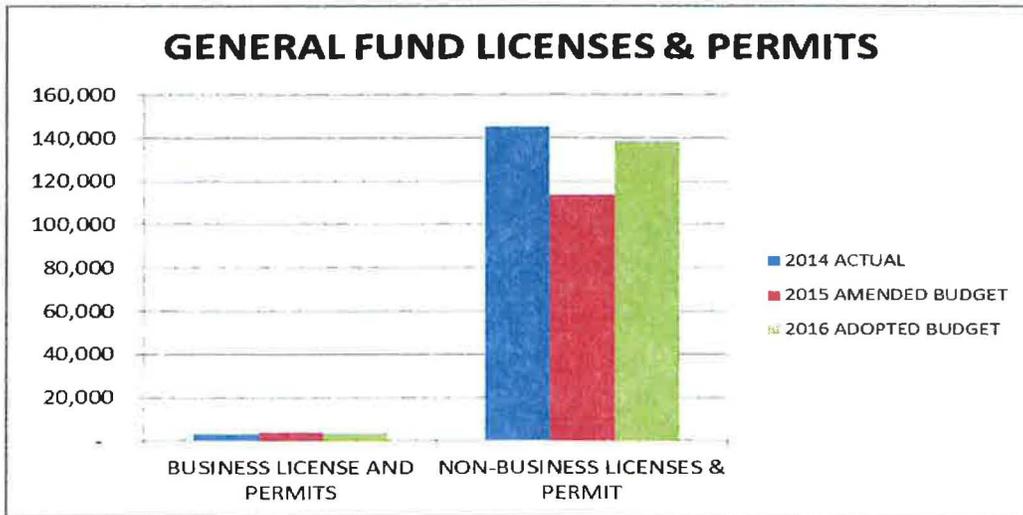
	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET
GENERAL PROPERTY TAXES	7,059,013	8,265,000	8,609,715
RETAIL SALES AND USE TAXES	4,736,446	4,075,000	4,375,000
EXCISE TAXES	20,974	20,000	21,500
ADMISSION TAX	-	-	100,000
PENALTIES & INT. ON DEL. TAXES	(239)	-	-



The Property Taxes have increase because the Board of County Commissioners authorized a \$1,000,000 levy shift from the County Road to the General Fund. Retail Sales and Use tax has increased and the 2016 budget is increased by 6.9% or \$300,000 based upon the collections for 2015.

Licenses and Permits, amount to .4% of the funds generated and they consist of gun permits and marriage licenses. The amount for the 2016 budget is \$142,500 compared to the \$118,400 for the 2015 budget and \$148,561 for 2014 actual.

KITITAS COUNTY GENERAL FUND

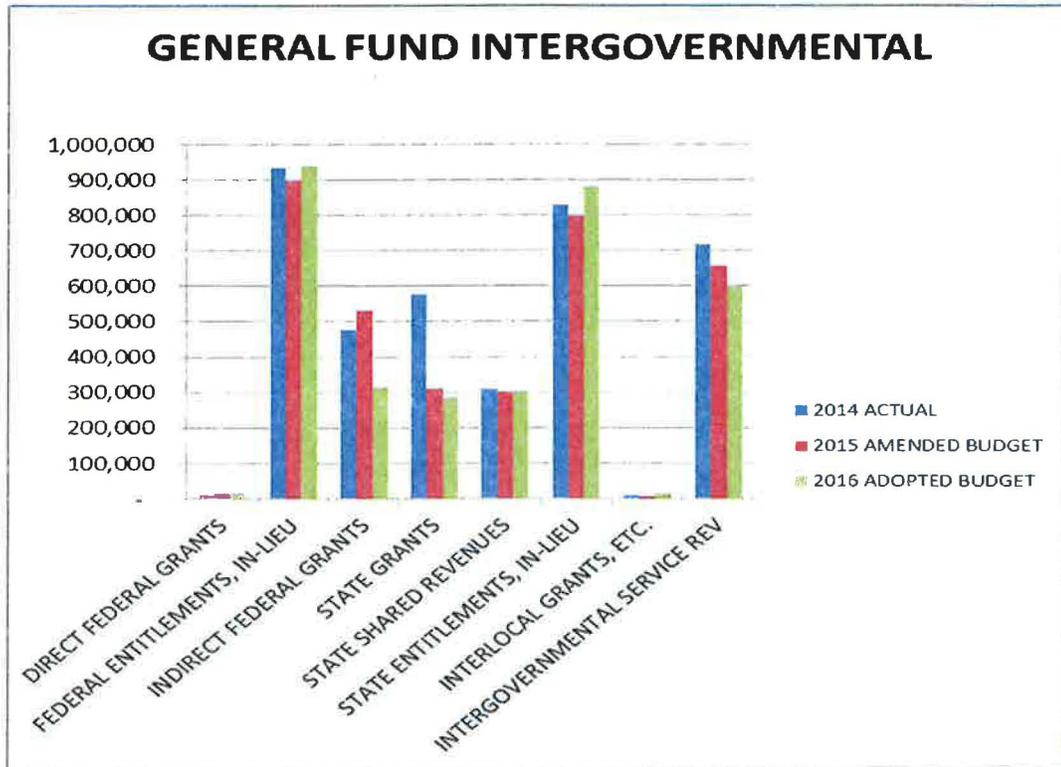


Intergovernmental Revenues, amount to 11% of the funds generated, which consists of funds from local, federal and state grants. This also includes money for intergovernmental charges for services. The 2016 budget amount is \$3,354,057 compared to \$3,530,009 for the 2015 budget and \$3,860,146 for 2014 actual. The amounts per category are:

	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET
DIRECT FEDERAL GRANTS	9,054	15,500	17,500
FEDERAL ENTITLEMENTS, IN-LIEU	934,791	900,000	940,000
INDIRECT FEDERAL GRANTS	477,865	532,914	315,553
STATE GRANTS	576,701	311,516	284,809
STATE SHARED REVENUES	308,640	303,000	303,000
STATE ENTITLEMENTS, IN-LIEU	826,967	799,462	880,083
INTERLOCAL GRANTS, ETC.	8,132	8,270	12,575
INTERGOVERNMENTAL SERVICE REV	717,996	659,347	600,537

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, FEMA public assistant grant and the Department of Commerce Energy grant. The total intergovernmental revenues in the 2016 budget are 5% less than the 2015 amended budget.

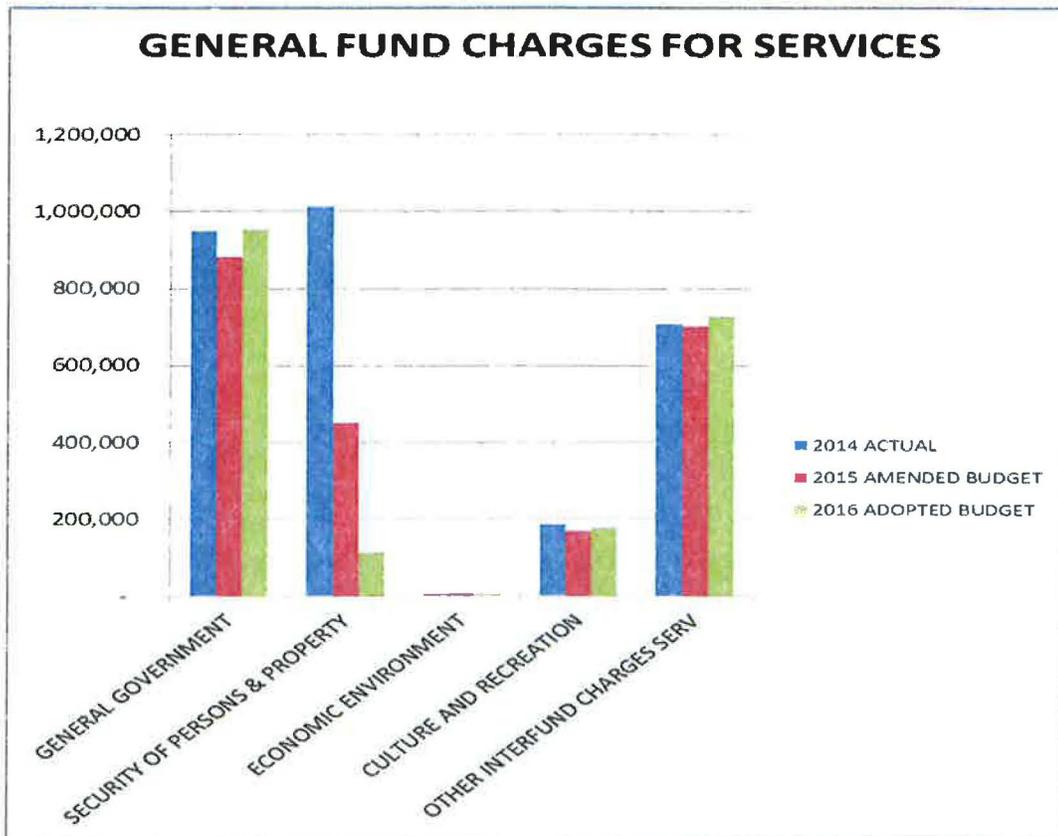
KITITAS COUNTY GENERAL FUND



Charges for Services, amount to 6% 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 2016 budget is \$1,974,333 compared to \$2,211,492 for the 2015 budget and 2014 actual is \$2,853,211.

	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET
GENERAL GOVERNMENT	946,568	881,339	951,708
SECURITY OF PERSONS & PROPERTY	1,012,004	451,553	113,125
ECONOMIC ENVIRONMENT	4,511	7,000	4,500
CULTURE AND RECREATION	184,725	170,000	178,000
OTHER INTERFUND CHARGES SERV	705,403	701,600	727,000

KITITAS COUNTY GENERAL FUND

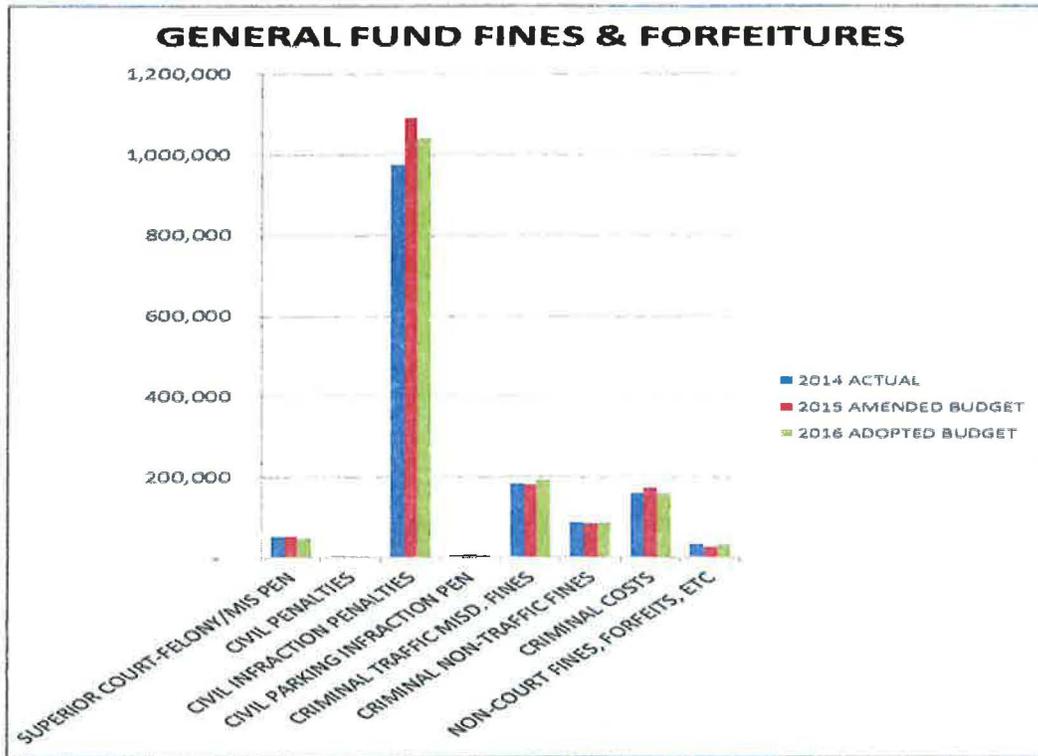


Interfund charges decreased as County Funds are being charged for indirect costs based upon salaries and wages. The biggest change from 2015 to 2016 is the charges for services in Security of Persons & Property as the Sheriff's office had an agreement with Grant County Public Utility District (PUD) for security on the shores of the Columbia River due to the repairs needed on the Wanapum Dam, which occurred in 2014 and 2015.

Fines & Forfeitures, amount to 5% of the funds generated, which consist of revenues generated from both District Courts and Superior Court. The 2016 budget amount is \$1,563,400; the 2015 budget amount is \$1,612,610 and 2014 actual is \$1,492,389.

	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET
SUPERIOR COURT-FELONY/MIS PEN	51,549	50,850	47,587
CIVIL PENALTIES	2,680	3,600	2,900
CIVIL INFRACTION PENALTIES	974,278	1,090,336	1,038,736
CIVIL PARKING INFRACTION PEN	4,602	7,000	5,300
CRIMINAL TRAFFIC MISD. FINES	182,572	179,194	191,894
CRIMINAL NON-TRAFFIC FINES	85,246	83,680	86,380
CRIMINAL COSTS	159,053	172,950	158,603
NON-COURT FINES, FORFEITS, ETC	32,409	25,000	32,000

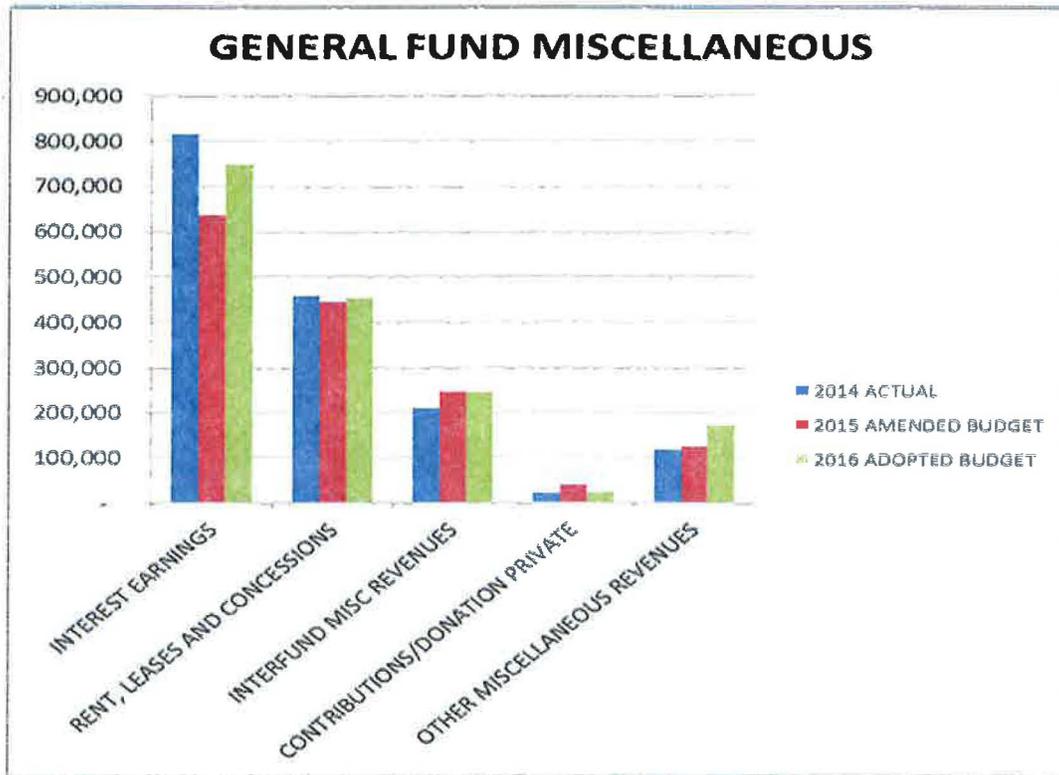
KITITAS COUNTY GENERAL FUND



Miscellaneous Revenue, amounts to 5% of the funds generated, which includes revenues from investment interest, rental income, special assessment revenues, insurance refunds and other small miscellaneous revenue. The 2016 budget amount is \$1,638,937 compared to the 2015 budget amount of \$1,489,881 and \$1,619,894 for 2014 actual.

	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET
INTEREST EARNINGS	814,290	636,750	746,550
RENT, LEASES AND CONCESSIONS	456,300	443,316	452,216
INTERFUND MISC REVENUES	210,096	244,614	244,614
CONTRIBUTIONS/DONATION PRIVATE	22,329	40,175	23,200
OTHER MISCELLANEOUS REVENUES	116,879	125,026	172,357

KITITAS COUNTY GENERAL FUND



Other Financing Sources, amount 1% of the funds generated, which includes revenues generated from sale of fixed assets, and contributions from other funds. The 2016 budget amount is \$181,500 with the 2015 budget amount of \$2,263,094 and 2014 actual \$170,934.

Fund Balance Reserves/Carry over are, 31% of the 2016 General Fund Revenue budget. The following is the detail of the budgeted fund balance included in the 2016 General Fund Budget.

Beginning Fund Balance	\$4,684,254
Law & Justice Sales Tax Reserves	3,034,749
General Fund Rainy Day Fund	826,162
County Fair	10,000
Information Technology	65,011
Historical Document Funds	16,830
Election Equipment	50,000
Facilities Maintenance	256,486
Vehicle Replacement Reserves	938,725
From the closure of Fund 102	
Total Fund Balance	\$9,882,217

KITITAS COUNTY GENERAL FUND

The following is a report of the General Fund revenues listed by each department showing the 2014 Actual, 2015 Amended Budget and the 2016 Adopted Budget.

GENERAL FUND – REVENUE BY DEPARTMENT			
	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET
1 GENERAL FUND			
0 FUND BALANCE	-	10,025,819	9,882,217
10 ASSESSOR	77	75	195
11 AUDITOR	492,650	484,175	546,975
12 BOARD OF EQUALIZATION	2	-	-
13 FIRE MARSHAL	145,796	274,020	164,020
15 CLERK	250,576	241,932	245,195
16 COMMISSIONERS	4,137	6,950	6,775
17 INFORMATION TECHNOLOGY	15,648	1,327	1,327
18 WSU EXTENSION	485	755	505
20 COMMUNICATIONS	67,500	102,000	102,000
21 JUDGE - SUPERIOR COURT	46,767	75,000	44,255
22 JUVENILE	86,641	128,220	125,220
23 LAW LIBRARY	13,934	14,500	13,900
24 LOWER DISTRICT COURT	949,595	1,011,110	1,014,850
25 FACILITIES MAINTENANCE	567,474	377,387	333,437
26 NON-DEPARTMENTAL	902,886	2,217,970	848,939
27 CORONER	-	23,000	15,210
29 PROSECUTOR	271,446	271,848	232,837
30 SHERIFF	1,733,590	1,071,986	698,937
31 TREASURER	12,903,814	13,299,466	14,183,179
32 UPPER DISTRICT COURT	622,561	696,061	654,203
33 PEST AND DISEASE CONTROL B	22,499	40,000	45,000
34 CONFERENCE OF GOVERNMENTS	-	175	150
35 FLOOD CONTROL	-	-	-
37 EMERGENCY MANAGEMENT SERVI	86,023	140,251	67,301
38 HUMAN RESOURCES	3,624	4,056	5,100
39 ADMISSIONS TAX	-	-	100,000
40 CRIMINAL JUSTICE/LAW JUSTI	1,805,409	1,657,000	1,658,235
43 DECLARATION OF EMERGENCY	45,335	-	-
45 HISTORICAL DOCUMENT PROGRA	9,731	9,196	11,404
46 CURRENT USE (OPEN SPACE)	200	1,500	1,600
47 UPPER CO GROUNDWATER STUDY	22,047	20,000	-
60 COMPUTER EQUIPMENT REPLACE	3,573	-	-
109 EVENT CENTER	887,309	1,415,526	840,193
TOTAL	21,961,329	33,611,305	31,843,159



KITITAS COUNTY GENERAL FUND

The following is a report of the General Fund revenues listed by the revenues categories showing the 2014 Actual, 2015 Amended Budget and the 2016 Adopted Budget and the percentage of increase (decrease).

GENERAL FUND – REVENUE BY CATEGORY

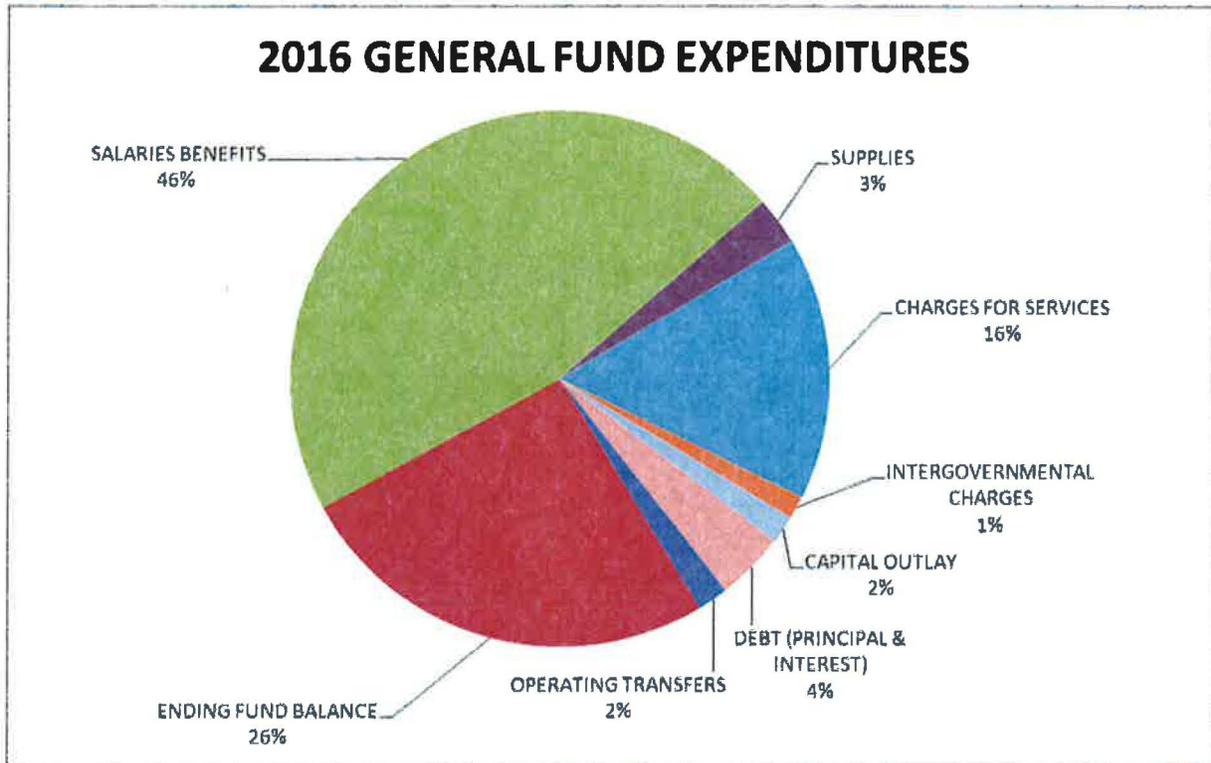
	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% INCREASE (DECREASE)
301 BEGINNING FUND BALANCE	-	10,025,819	9,882,217	(2)
311 GENERAL PROPERTY TAXES	7,059,013	8,265,000	8,609,715	4
313 RETAIL SALES AND USE TAXES	4,736,446	4,075,000	4,375,000	7
317 EXCISE TAXES	20,974	20,000	21,500	7
318 OTHER TAXES	-	-	100,000	100
319 PENALTIES & INT. ON DEL. TAXES	(239)	-	-	
321 BUSINESS LICENSE AND PERMITS	3,400	4,200	3,800	(11)
322 NON-BUSINESS LICENSES & PERMIT	145,161	114,200	138,700	18
331 DIRECT FEDERAL GRANTS	9,054	15,500	17,500	11
332 FEDERAL ENTITLEMENTS, IN-LIEU	934,791	900,000	940,000	4
333 INDIRECT FEDERAL GRANTS	477,865	532,914	315,553	(69)
334 STATE GRANTS	576,701	311,516	284,809	(9)
335 STATE SHARED REVENUES	308,640	303,000	303,000	
336 STATE ENTITLEMENTS, IN-LIEU	826,967	799,462	880,083	9
337 INTERLOCAL GRANTS, ETC.	8,132	8,270	12,575	34
338 INTERGOVERNMENTAL SERVICE REV	717,996	659,347	600,537	(10)
341 GENERAL GOVERNMENT	946,568	881,339	951,708	7
342 SECURITY OF PERSONS & PROPERTY	1,012,004	451,553	113,125	(299)
345 ECONOMIC ENVIRONMENT	4,511	7,000	4,500	(56)
347 CULTURE AND RECREATION	184,725	170,000	178,000	5
349 OTHER INTERFUND CHARGES SERV	705,403	701,600	727,000	4
351 SUPERIOR COURT-FELONY/MIS PEN	51,549	50,850	47,587	(7)
352 CIVIL PENALTIES	2,680	3,600	2,900	(24)
353 CIVIL INFRACTION PENALTIES	974,278	1,090,336	1,038,736	(5)
354 CIVIL PARKING INFRACTION PEN	4,602	7,000	5,300	(32)
355 CRIMINAL TRAFFIC MISD. FINES	182,572	179,194	191,894	7
356 CRIMINAL NON-TRAFFIC FINES	85,246	83,680	86,380	3
357 CRIMINAL COSTS	159,053	172,950	158,603	(9)
359 NON-COURT FINES, FORFEITS, ETC	32,409	25,000	32,000	22
361 INTEREST EARNINGS	814,290	636,750	746,550	15
362 RENT, LEASES AND CONCESSIONS	456,300	443,316	452,216	2
366 INTERFUND MISC REVENUES	210,096	244,614	244,614	-
367 CONTRIBUTIONS/DONATION PRIVATE	22,329	40,175	23,200	(73)
369 OTHER MISCELLANEOUS REVENUES	116,879	125,026	172,357	28
391 PROCEEDS OF LTD-GOV FUNDS ONLY	-	1,440,000	-	-
395 DISPOSITION OF FIXED ASSETS	3,728	7,500	1,500	(400)
397 OPERATING TRANSFERS IN	167,206	815,594	180,000	(353)
TOTAL	21,961,329	33,611,305	31,843,159	



KITTITAS COUNTY GENERAL FUND

EXPENDITURES

The General Fund expenditure budget is \$23,654,506 with an ending fund balance of \$8,188,653 for a total budget of \$31,843,159. The following chart shows the entire General Fund budget, divided into categories. The biggest expense in the General Fund is salaries and benefits at 46% of the budget. The following is a graph showing the percentages of each category for the 2016 budget.

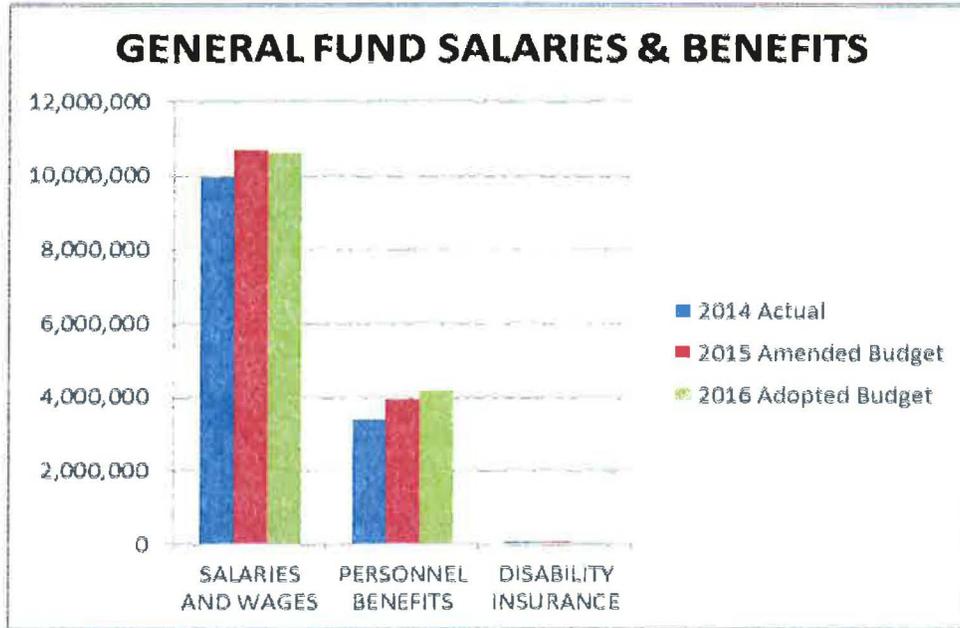


Expenditures are tracked by Department, Function and Object. The object is the type of expenditure and the following data represents the total General Fund departments combined to get the total expenditures. The Function is categorizing the expenditures by the type of service each department performs.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

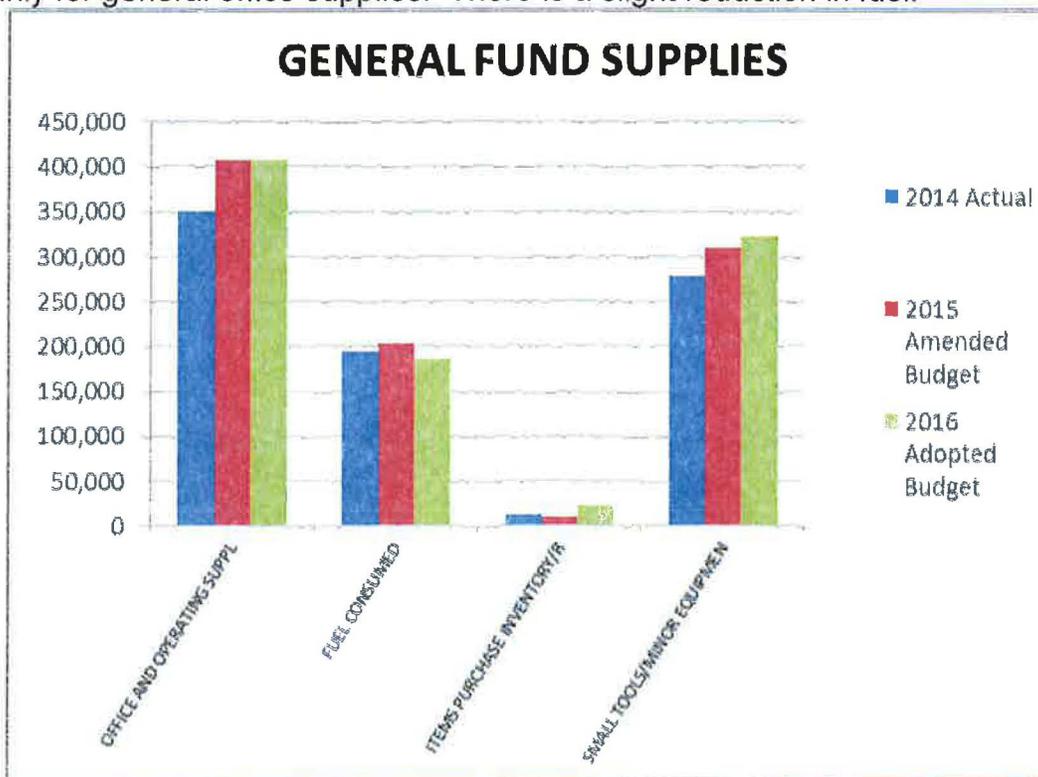
OBJECTS

Salary and Benefits equal 46% of the General Fund budget. There are approximately 215 positions funded from the General Fund. The amount budgeted for salaries and benefits in 2016 are \$14,791,944, the 2015 budget was \$14,628,111 and the 2014 actual was \$13,356,063. 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 133.

KITTITAS COUNTY GENERAL FUND

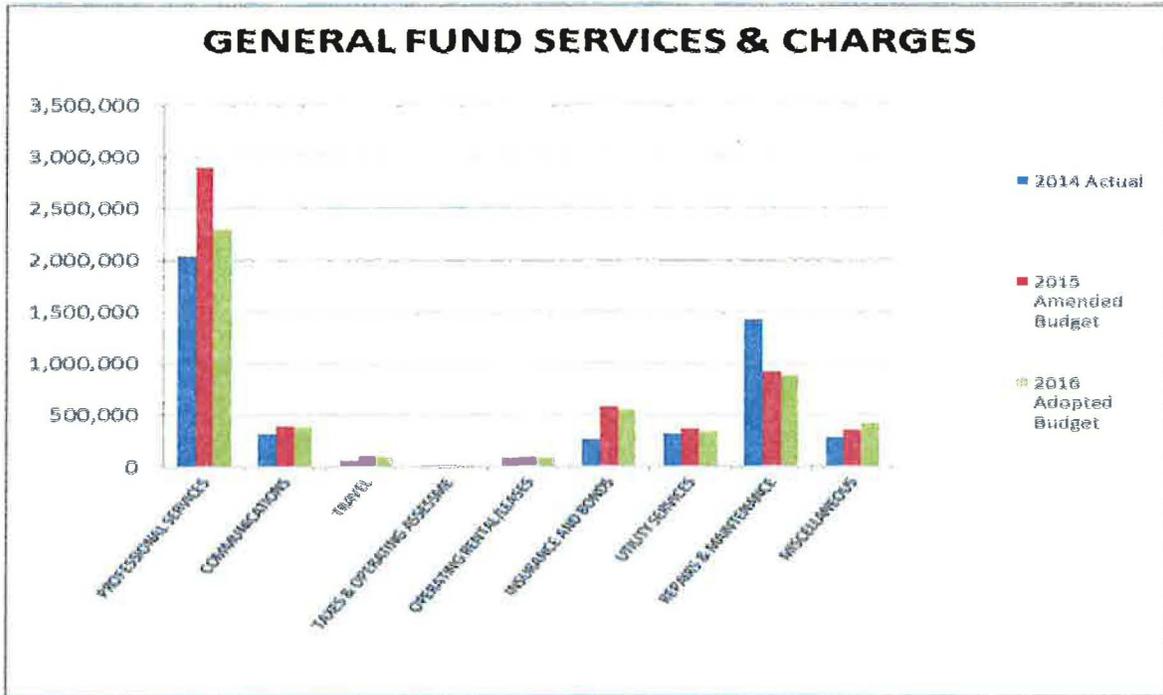


Supplies equal 3% of the General Fund budget. This includes office supplies, fuel, and operating supplies. The 2016 budget amount is \$936,287; the 2015 budget was \$927,743 and the 2014 actual is \$834,456. The reductions in this account are primarily for general office supplies. There is a slight reduction in fuel.

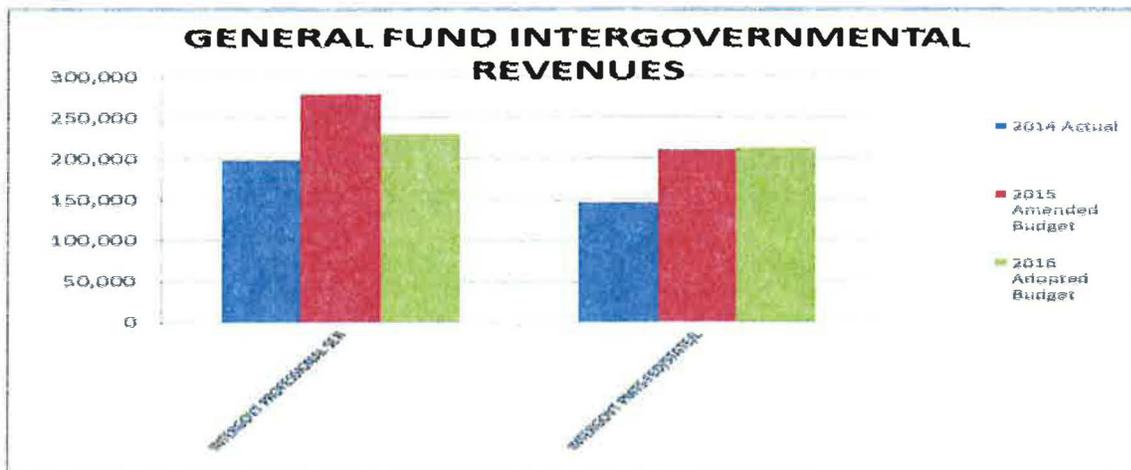


KITITAS COUNTY GENERAL FUND

Charges for Services for 2016 equal 16% or \$5,045,304 compared to the 2015 budget of \$5,688,655 and the 2014 actual is \$4,789,071. This amount covers all professional services, including attorney fees, consultants, dues, utilities, and maintenance contracts and upkeep.



Intergovernmental Services for 2016 equal 1% or \$443,251 compared to the 2015 budget of \$488,612 and the 2014 actual of \$343,610. 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.



KITTITAS COUNTY GENERAL FUND

Capital Outlay for 2016 equal 2% or \$529,915 compared to the 2015 budget of \$2,299,390 and the 2014 actual of \$1,582,751. This amount covers all capital purchases like equipment: computers, vehicles, and furniture; items costing over \$5,000. The increases in 2015 and 2016 are for the purchase of the Water Trust Banks. Capital purchases are shown in the Capital Project Funds starting on page 117.

Lease & Debt Expenses for 2016 equal 4% or \$1,306,794 compared to the 2015 budget of \$1,116,625 and 2014 actual of \$103,651. This amount is for debt payment on installment loans and capital leases. The increase in 2016 is for anticipated debt for the financing of the Water Trust Banks.

Operating Transfers for 2016 equal 2% or \$601,011 compared to the 2015 figure of \$463,080 and 2014 actual of \$1,319,789. This account is for in-houscharges, like copies.

Ending Fund Balance for 2016 equals 26% or \$8,188,653 compared to the 2015 budget amount of \$7,999,089. A portion of the amount; \$1,019,401, which is 1% of the operating expenses for previous years; is set aside for reserve "Rainy Day" fund. The balance of \$2,812,523 is the estimate for the ending reserves of the two criminal justice sales tax accounts. A breakdown of the ending fund balance is as follows:

General Fund Rainy Day Fund	1,019,401
General Fund Ending Fund Balance	3,100,000
Law & Justice Sales Taxes	2,872,523
Historical Document Reserve	15,750
Information Technology Reserve	17,943
County Fair Reserve	10,000
Election Equipment Reserve	75,000
Facilities Maintenance	359,311
Vehicle Replacement Reserves	718,725
Total Ending Fund Balance	\$8,188,653

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

GENERAL FUND – EXPENDITURES BY DEPARTMENT

	2014 ACTUAL	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	%Increase (Decrease)
0 FUND BALANCE	-	7,999,089	8,188,653	2.3
10 ASSESSOR	999,052	1,050,891	1,099,474	4.4
11 AUDITOR	1,018,228	1,096,849	1,281,343	14.4
12 BOARD OF EQUALIZATION	15,626	17,469	15,819	-10.4
13 FIRE MARSHAL	168,273	329,172	191,816	-71.6
14 COMMUNITY DEVELOPMENT SERV	100,000	100,000	-	0
15 CLERK	306,169	319,727	329,653	3
16 COMMISSIONERS	456,794	443,362	461,787	4
17 INFORMATION TECHNOLOGY	759,547	890,650	892,616	0.2
18 WSU EXTENSION	172,406	172,943	168,950	-2.4
19 DISABILITY BOARD	20,337	20,908	21,509	2.8
20 COMMUNICATIONS	89,655	121,975	122,303	0.3
21 JUDGE - SUPERIOR COURT	702,726	763,845	692,467	-10.3
22 JUVENILE	502,873	722,915	655,051	-10.4
23 LAW LIBRARY	16,725	19,695	19,825	0.7
24 LOWER DISTRICT COURT	1,044,205	1,131,910	1,153,624	1.9
25 FACILITIES MAINTENANCE	2,779,742	1,444,324	1,195,015	-20.9
26 NON-DEPARTMENTAL	1,895,141	3,507,073	2,379,367	-47.4
27 CORONER	-	210,075	200,850	-4.6
29 PROSECUTOR	1,701,627	1,732,555	1,796,758	3.6
30 SHERIFF	6,796,780	8,031,870	7,975,331	-0.7
31 TREASURER	515,061	579,076	601,381	3.7
32 UPPER DISTRICT COURT	527,250	570,005	569,750	0
33 PEST AND DISEASE CONTROL B	22,499	40,000	45,000	11.1
34 CONFERENCE OF GOVERNMENTS	146	431	431	0
36 LIBRARY ADVISORY BOARD	124,975	133,000	139,500	4.7
37 EMERGENCY MANAGEMENT SERVI	152,050	200,138	134,090	-49.3
38 HUMAN RESOURCES	164,835	186,665	189,398	1.4
39 ADMISSIONS TAX	-	-	100,000	100
40 CRIMINAL JUSTICE/LAW JUSTI	17,180	25,210	61,008	58.7
43 DECLARATION OF EMERGENCY	63,022	-	-	0
44 POST EMPLOYMENT BENEFITS	49,984	72,800	68,500	-6.3
45 HISTORICAL DOCUMENT PROGRA	9,830	21,884	12,484	-75.3
46 CURRENT USE (OPEN SPACE)	939	1,750	1,750	0
47 UPPER CO GROUNDWATER STUDY	20,201	20,000	-	0
60 COMPUTER EQUIPMENT REPLACE	34,593	46,050	84,951	45.8
109 EVENT CENTER	1,080,922	1,586,999	992,705	-59.9
TOTAL	22,329,393	33,611,305	31,843,159	

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

- County Auditor – increase in Elections Costs and Financial Software upgrade
- Board of Equalization – reduction due to the anticipation of less board meetings
- Fire Marshal – Fire Wise Grant started in 2015 continues until January 2017, included in the 2015 budget.
- Superior Court – reduced salaries and benefits to delay in hiring their vacant position
- Juvenile Probation – eliminated a position in 2015
- Facilities Maintenance – Decreased due to a big project that was completed in 2015.
- Non-Departmental – The changes reflect the purchase of the Water Trust Bank and debt payments
- Pest and Disease Control Board – increase in services for spraying

KITTITAS COUNTY GENERAL FUND

- Emergency Management – 2015 Close of Homeland Security Grant
- Admissions Tax – Newly created department do to the Board of County Commissioners enacting the Admissions Tax
- Criminal Justice – increase in the amount of Law & Justice Grants awarded
- Document Historical Funds – In 2015, the Board of County Commissioners authorized funds to be spend on grant awards
- Computer Replacement – More computers being replaced
- Event Center – Reduction as property was purchased in 2015

DETAILED

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



Kittitas County

General Fund

Fnd 001	GENERAL FUND					
		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0000	FUND BALANCE					
Obj 300	REVENUES		9,654,989	10,025,819	9,882,217	1.5-
Total Revenues			9,654,989	10,025,819	9,882,217	1.5-
Obj 508	ENDING FUND BALANCE		7,999,089-	7,999,089-	8,188,653-	2.3
Total Expenses			7,999,089-	7,999,089-	8,188,653-	2.3
Dpt 0000	FUND BALANCE		1,655,900	2,026,730	1,693,564	19.7-

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0010 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.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0010 ASSESSOR					
Obj 340 CHARGES FOR GOODS & SERVICES	6	5	5	5	
Obj 360 MISCELLANEOUS REVENUES	71	70	70	190	63.2
Total Revenues	77	75	75	195	61.5
Obj 510 SALARIES AND WAGES	649,721-	673,287-	673,287-	701,729-	4.1
Obj 520 PERSONNEL BENEFITS	225,028-	233,166-	233,166-	259,905-	10.3
Obj 531 OFFICE AND OPERATING SUPPLIES	4,043-	5,200-	5,200-	5,700-	8.8
Obj 532 FUEL CONSUMED	5,448-	6,000-	6,000-	5,000-	20.0-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	1,562-	25,100-	25,100-	27,100-	7.4
Obj 541 PROFESSIONAL SERVICES	7,210-	6,700-	6,700-	6,550-	2.3-
Obj 542 COMMUNICATIONS	11,824-	11,700-	11,700-	13,400-	12.7
Obj 543 TRAVEL	4,499-	3,000-	3,000-	3,700-	18.9
Obj 546 INSURANCE AND BONDS	12,691-	18,650-	18,650-	18,650-	
Obj 548 REPAIRS & MAINTENANCE	69,303-	57,688-	62,188-	51,440-	20.9-
Obj 549 MISCELLANEOUS	7,722-	10,400-	5,900-	6,300-	6.4
Total Expenses	999,052-	1,050,891-	1,050,891-	1,099,474-	4.4
Dpt 0010 ASSESSOR	998,975-	1,050,816-	1,050,816-	1,099,279-	4.4

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0011 AUDITOR

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

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0011	AUDITOR					
Obj 320	LICENSES & PERMITS	2,312	3,000	3,000	3,000	
Obj 330	INTERGOVERNMENTAL REVENUES	1,620	2,000	2,000	5,400	63.0
Obj 340	CHARGES FOR GOODS & SERVICES	488,285	478,700	478,700	538,100	11.0
Obj 360	MISCELLANEOUS REVENUES	432	475	475	475	
<hr style="border-top: 1px dashed black;"/>						
Total Revenues		492,650	484,175	484,175	546,975	11.5
Obj 510	SALARIES AND WAGES	588,772-	620,336-	620,336-	643,116-	3.5
Obj 520	PERSONNEL BENEFITS	203,507-	219,913-	219,913-	242,697-	9.4
Obj 531	OFFICE AND OPERATING SUPPLIES	7,988-	11,600-	11,600-	12,100-	4.1
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	2,632-	3,625-	3,625-	2,525-	43.6-
Obj 541	PROFESSIONAL SERVICES	3,297-	4,750-	4,750-	4,000-	18.8-
Obj 542	COMMUNICATIONS	39,965-	41,920-	41,920-	41,275-	1.6-
Obj 543	TRAVEL	2,361-	3,700-	3,700-	5,200-	28.9
Obj 545	OPERATING RENTAL/LEASES	60-	60-	60-	90-	33.3
Obj 546	INSURANCE AND BONDS	8,187-	9,315-	9,315-	9,000-	3.5-
Obj 548	REPAIRS & MAINTENANCE	72,793-	88,500-	88,500-	100,500-	11.9
Obj 549	MISCELLANEOUS	88,666-	93,130-	93,130-	150,840-	38.3
Obj 564	EQUIPMENT				70,000-	100.0
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Total Expenses		1,018,228-	1,096,849-	1,096,849-	1,281,343-	14.4
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Dpt 0011	AUDITOR	525,579-	612,674-	612,674-	734,368-	16.6

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0012	BOARD OF EQUALIZATION					
Obj 360	MISCELLANEOUS REVENUES	2				
Total Revenues		2				
Obj 510	SALARIES AND WAGES	11,108-	12,110-	12,110-	10,527-	15.0-
Obj 520	PERSONNEL BENEFITS	3,768-	3,784-	3,784-	3,942-	4.0
Obj 531	OFFICE AND OPERATING SUPPLIES	253-	250-	250-	250-	
Obj 541	PROFESSIONAL SERVICES		300-	300-	275-	9.1-
Obj 542	COMMUNICATIONS	132-	300-	300-	100-	200.0-
Obj 543	TRAVEL	204-	500-	500-	500-	
Obj 546	INSURANCE AND BONDS	160-	225-	225-	225-	
Total Expenses		15,626-	17,469-	17,469-	15,819-	10.4-
Dpt 0012	BOARD OF EQUALIZATION	15,624-	17,469-	17,469-	15,819-	10.4-

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0013 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.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0013 FIRE MARSHAL					
Obj 320 LICENSES & PERMITS	127,348	84,000	84,000	120,500	30.3
Obj 330 INTERGOVERNMENTAL REVENUES			150,000		
Obj 340 CHARGES FOR GOODS & SERVICES	18,425	40,000	40,000	43,500	8.1
Obj 360 MISCELLANEOUS REVENUES	24	20	20	20	
<hr/>					
Total Revenues	145,796	124,020	274,020	164,020	67.1-
Obj 510 SALARIES AND WAGES	109,134-	115,392-	115,392-	121,960-	5.4
Obj 520 PERSONNEL BENEFITS	36,286-	42,155-	42,155-	46,939-	10.2
Obj 531 OFFICE AND OPERATING SUPPLIES	1,840-	783-	783-	1,500-	47.8
Obj 532 FUEL CONSUMED	4,945-	2,500-	2,500-	5,000-	50.0
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	312-	1,000-	1,000-	900-	11.1-
Obj 541 PROFESSIONAL SERVICES	228-		150,000-		
Obj 542 COMMUNICATIONS	1,769-	2,300-	2,300-	1,900-	21.1-
Obj 543 TRAVEL	1,378-	1,700-	1,700-	1,700-	
Obj 545 OPERATING RENTAL/LEASES	6,175-	5,500-	5,500-	6,175-	10.9
Obj 546 INSURANCE AND BONDS	2,324-	3,742-	3,742-	2,542-	47.2-
Obj 548 REPAIRS & MAINTENANCE	2,813-	2,500-	2,500-	1,500-	66.7-
Obj 549 MISCELLANEOUS	1,070-	1,600-	1,600-	1,700-	5.9
<hr/>					
Total Expenses	168,273-	179,172-	329,172-	191,816-	71.6-
<hr/>					
Dpt 0013 FIRE MARSHAL	22,477-	55,152-	55,152-	27,796-	98.4-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0014 COMMUNITY DEVELOPMENT SERVICES					
Obj 500 EXPENDITURES	100,000-				
Obj 541 PROFESSIONAL SERVICES		100,000-	100,000-		
<hr style="border-top: 1px dashed black;"/>					
Total Expenses	100,000-	100,000-	100,000-		
<hr style="border-top: 1px dashed black;"/>					
Dpt 0014 COMMUNITY DEVELOPMENT SERVICES	100,000-	100,000-	100,000-		

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0015	CLERK					
Obj 330	INTERGOVERNMENTAL REVENUES	16,701	14,852	14,852	22,363	33.6
Obj 340	CHARGES FOR GOODS & SERVICES	123,353	118,300	118,300	126,029	6.1
Obj 350	FINES & PENALTIES	105,089	102,780	102,780	93,170	10.3-
Obj 360	MISCELLANEOUS REVENUES	5,433	6,000	6,000	3,633	65.2-
Total Revenues		250,576	241,932	241,932	245,195	1.3
Obj 510	SALARIES AND WAGES	208,895-	213,874-	213,874-	219,480-	2.6
Obj 520	PERSONNEL BENEFITS	73,454-	78,117-	78,117-	84,112-	7.1
Obj 531	OFFICE AND OPERATING SUPPLIES	3,641-	3,750-	4,000-	4,850-	17.5
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	1,474-	900-	650-	650-	
Obj 541	PROFESSIONAL SERVICES	2,864-	3,300-	3,300-	3,712-	11.1
Obj 542	COMMUNICATIONS	4,723-	5,500-	5,500-	5,825-	5.6
Obj 543	TRAVEL	923-	1,000-	1,000-	1,500-	33.3
Obj 546	INSURANCE AND BONDS	3,608-	4,960-	4,960-	4,210-	17.8-
Obj 548	REPAIRS & MAINTENANCE	3,906-	5,676-	5,676-	2,614-	117.1-
Obj 549	MISCELLANEOUS	1,275-	650-	650-	750-	13.3
Obj 575	CAPITAL LEASES/INSTALLMENT PUR	1,406-	2,000-	2,000-	1,950-	2.6-
Total Expenses		306,169-	319,727-	319,727-	329,653-	3.0
Dpt 0015	CLERK	55,593-	77,795-	77,795-	84,458-	7.9

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0016 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.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0016 COMMISSIONERS					
Obj 320 LICENSES & PERMITS	3,450	3,400	4,400	4,000	10.0-
Obj 340 CHARGES FOR GOODS & SERVICES	603	450	2,450	2,650	7.6
Obj 360 MISCELLANEOUS REVENUES	84	100	100	125	20.0
Total Revenues	4,137	3,950	6,950	6,775	2.6-
Obj 510 SALARIES AND WAGES	311,734-	318,772-	318,772-	326,812-	2.5
Obj 520 PERSONNEL BENEFITS	90,723-	96,121-	96,121-	110,588-	13.1
Obj 531 OFFICE AND OPERATING SUPPLIES	750-	650-	650-	650-	
Obj 532 FUEL CONSUMED	1,853-	1,900-	1,900-	1,500-	26.7-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	16,276-			100-	100.0
Obj 541 PROFESSIONAL SERVICES	1,076-	1,150-	1,150-	1,000-	15.0-
Obj 542 COMMUNICATIONS	4,633-	4,890-	4,890-	4,750-	3.0-
Obj 543 TRAVEL	3,973-	6,000-	9,000-	6,000-	50.0-
Obj 545 OPERATING RENTAL/LEASES	199-				
Obj 546 INSURANCE AND BONDS	4,657-	5,899-	5,899-	5,357-	10.1-
Obj 548 REPAIRS & MAINTENANCE	963-	1,480-	1,480-	1,480-	
Obj 549 MISCELLANEOUS	2,705-	3,500-	3,500-	3,550-	1.4
Obj 564 EQUIPMENT	17,253-				
Total Expenses	456,794-	440,362-	443,362-	461,787-	4.0
Dpt 0016 COMMISSIONERS	452,657-	436,412-	436,412-	455,012-	4.1

Kittitas County

General Fund

Fnd 001 **GENERAL FUND**
Dpt 0017 **INFORMATION TECHNOLOGY**

Our mission is 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.

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0017	INFORMATION TECHNOLOGY					
Obj 340	CHARGES FOR GOODS & SERVICES	15,072	877	877	877	
Obj 360	MISCELLANEOUS REVENUES	576	450	450	450	
Total Revenues		15,648	1,327	1,327	1,327	
Obj 510	SALARIES AND WAGES	428,571-	439,576-	439,576-	457,000-	3.8
Obj 520	PERSONNEL BENEFITS	138,632-	148,135-	148,135-	158,347-	6.5
Obj 531	OFFICE AND OPERATING SUPPLIES	2,909-	3,750-	3,750-	3,750-	
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	41,047-	19,547-	19,547-	44,058-	55.6
Obj 541	PROFESSIONAL SERVICES	5,956-	5,100-	5,100-	9,600-	46.9
Obj 542	COMMUNICATIONS	21,943-	23,396-	23,396-	16,960-	38.0-
Obj 543	TRAVEL	5,035-	3,820-	3,820-	5,111-	25.3
Obj 546	INSURANCE AND BONDS	9,688-	5,260-	5,260-	9,600-	45.2
Obj 548	REPAIRS & MAINTENANCE	25,799-	30,547-	30,547-	29,511-	3.5-
Obj 549	MISCELLANEOUS	14,751-	18,818-	18,818-	23,551-	20.1
Obj 552	INTERGOVT PMTS FED/STATE/LOCAL	15,217-	77,406-	77,406-	12,533-	517.6-
Obj 564	EQUIPMENT	65,295-	65,295-	65,295-	72,595-	10.1
Obj 575	CAPITAL LEASES/INSTALLMENT PUR	45,187-	46,717-	46,717-	48,298-	3.3
Obj 583	INTEREST ON LONG-TERM EXT DEBT	4,813-	3,283-	3,283-	1,702-	92.9-
Total Expenses		759,547-	890,650-	890,650-	892,616-	.2
Dpt 0017	INFORMATION TECHNOLOGY	743,900-	889,323-	889,323-	891,289-	.2

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0018 WSU EXTENSION

Department Mission: 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.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0018 WSU EXTENSION					
Obj 340 CHARGES FOR GOODS & SERVICES	485	750	750	500	50.0-
Obj 360 MISCELLANEOUS REVENUES		5	5	5	
Total Revenues	485	755	755	505	49.5-
Obj 510 SALARIES AND WAGES	74,333-	77,154-	77,154-	88,068-	12.4
Obj 520 PERSONNEL BENEFITS	28,423-	30,515-	30,515-	33,091-	7.8
Obj 531 OFFICE AND OPERATING SUPPLIES	1,641-	1,116-	1,116-	1,400-	20.3
Obj 532 FUEL CONSUMED	1,438-	1,500-	1,500-	1,500-	
Obj 534 ITEMS PURCHASE INVENTORY/RESAL	494-	700-	700-	500-	40.0-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	897-	250-	250-	750-	66.7
Obj 541 PROFESSIONAL SERVICES	37,610-	40,053-	40,053-	22,911-	74.8-
Obj 542 COMMUNICATIONS	2,110-	2,900-	2,900-	2,100-	38.1-
Obj 543 TRAVEL				1,500-	100.0
Obj 544 TAXES & OPERATING ASSESSMENTS	2-	5-	5-	5-	
Obj 545 OPERATING RENTAL/LEASES	22,563-	15,025-	15,025-	15,025-	
Obj 546 INSURANCE AND BONDS	1,373-	1,250-	1,250-		
Obj 548 REPAIRS & MAINTENANCE	1,064-	2,050-	2,050-	1,600-	28.1-
Obj 549 MISCELLANEOUS	457-	425-	425-	500-	15.0
Total Expenses	172,406-	172,943-	172,943-	168,950-	2.4-
Dpt 0018 WSU EXTENSION	171,921-	172,188-	172,188-	168,445-	2.2-

Kittitas County

General Fund

Fnd 001	GENERAL FUND					
		2014	2015 ADOPTED	2015 AMENDED	2016 ADOPTED	% CHANGE
		ACTUAL	BUDGET	BUDGET	BUDGET	
Dpt 0019	DISABILITY BOARD					
Obj 510	SALARIES AND WAGES	14,656-	14,940-	14,940-	15,240-	2.0
Obj 520	PERSONNEL BENEFITS	5,681-	5,968-	5,968-	6,269-	4.8
Total Expenses		20,337-	20,908-	20,908-	21,509-	2.8
Dpt 0019	DISABILITY BOARD	20,337-	20,908-	20,908-	21,509-	2.8

Fnd 001	GENERAL FUND					
		2014	2015 ADOPTED	2015 AMENDED	2016 ADOPTED	% CHANGE
		ACTUAL	BUDGET	BUDGET	BUDGET	
Dpt 0020	COMMUNICATIONS					
Obj 340	CHARGES FOR GOODS & SERVICES	67,500	102,000	102,000	102,000	
Total Revenues		67,500	102,000	102,000	102,000	
Obj 531	OFFICE AND OPERATING SUPPLIES	3,228-	2,500-	2,500-	3,353-	25.4
Obj 542	COMMUNICATIONS	60,313-	110,000-	110,000-	110,000-	
Obj 544	TAXES & OPERATING ASSESSMENTS	258-	275-	275-	250-	10.0-
Obj 548	REPAIRS & MAINTENANCE	464-	1,000-	1,000-	500-	100.0-
Obj 564	EQUIPMENT	17,253-				
Obj 575	CAPITAL LEASES/INSTALLMENT PUR	8,139-	8,200-	8,200-	8,200-	
Total Expenses		89,655-	121,975-	121,975-	122,303-	.3
Dpt 0020	COMMUNICATIONS	22,155-	19,975-	19,975-	20,303-	1.6

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0021 JUDGE - SUPERIOR COURT

The Court shall continue to strive for efficient, timely and responsive justice, and we shall continue to sure that the County's legislative authority is appraised of the challenges faced by this Court.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0021 JUDGE - SUPERIOR COURT					
Obj 330 INTERGOVERNMENTAL REVENUES	46,555	75,000	75,000	44,255	69.5-
Obj 360 MISCELLANEOUS REVENUES	212				
<hr/>					
Total Revenues	46,767	75,000	75,000	44,255	69.5-
Obj 510 SALARIES AND WAGES	278,820-	273,407-	273,407-	255,831-	6.9-
Obj 520 PERSONNEL BENEFITS	38,725-	39,849-	39,849-	35,048-	13.7-
Obj 531 OFFICE AND OPERATING SUPPLIES	12,322-	11,000-	11,000-	11,900-	7.6
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	869-	1,000-	1,000-	4,000-	75.0
Obj 541 PROFESSIONAL SERVICES	318,109-	340,650-	390,650-	327,949-	19.1-
Obj 542 COMMUNICATIONS	5,066-	4,888-	822	5,088-	116.2
Obj 543 TRAVEL	383-	1,000-	1,000-	1,500-	33.3
Obj 546 INSURANCE AND BONDS	2,317-	2,775-	2,775-	2,775-	
Obj 548 REPAIRS & MAINTENANCE	5,015-	3,700-	3,700-	3,700-	
Obj 549 MISCELLANEOUS	40,396-	34,376-	40,086-	43,476-	7.8
Obj 575 CAPITAL LEASES/INSTALLMENT PUR	703-	1,200-	1,200-	1,200-	
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Total Expenses	702,726-	713,845-	763,845-	692,467-	10.3-
<hr/>					
Dpt 0021 JUDGE - SUPERIOR COURT	655,960-	638,845-	688,845-	648,212-	6.3-

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0022 JUVENILE

Departments Mission: We look forward to seeing the application of the priorities identified in the July 21, 2015, letter from the BOCC setting the 2016 budget priorities. Especially as the indicated priorities are consistent with what we have, and will remain devoted to doing. We, as a department, remain committed to maintain our historically frugal and efficient application of resources in meeting the needs of the County from our unique position and with proven ability to enhance public safety

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0022 JUVENILE					
Obj 330 INTERGOVERNMENTAL REVENUES	86,461	127,840	127,840	124,840	2.4-
Obj 340 CHARGES FOR GOODS & SERVICES	175	350	350	350	
Obj 360 MISCELLANEOUS REVENUES	5	30	30	30	
Total Revenues	86,641	128,220	128,220	125,220	2.4-
Obj 510 SALARIES AND WAGES	302,153-	366,626-	366,226-	303,681-	20.6-
Obj 520 PERSONNEL BENEFITS	102,179-	121,369-	121,369-	111,525-	8.8-
Obj 531 OFFICE AND OPERATING SUPPLIES	853-	1,450-	1,450-	3,475-	58.3
Obj 532 FUEL CONSUMED	1,070-	3,200-	3,200-	1,650-	93.9-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	86-			100-	100.0
Obj 541 PROFESSIONAL SERVICES	83,035-	211,036-	211,436-	212,711-	.6
Obj 542 COMMUNICATIONS	2,055-	3,195-	3,195-	2,320-	37.7-
Obj 543 TRAVEL	520-	1,506-	1,506-	1,906-	21.0
Obj 544 TAXES & OPERATING ASSESSMENTS		100-	100-	100-	
Obj 545 OPERATING RENTAL/LEASES		100-	100-	200-	50.0
Obj 546 INSURANCE AND BONDS	5,290-	9,170-	9,170-	9,170-	
Obj 548 REPAIRS & MAINTENANCE	2,193-	2,440-	2,440-	4,140-	41.1
Obj 549 MISCELLANEOUS	2,739-	1,973-	1,973-	3,323-	40.6
Obj 575 CAPITAL LEASES/INSTALLMENT PUR	703-	750-	750-	750-	
Total Expenses	502,873-	722,915-	722,915-	655,051-	10.4-
Dpt 0022 JUVENILE	416,232-	594,695-	594,695-	529,831-	12.2-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0023	LAW LIBRARY					
Obj 340	CHARGES FOR GOODS & SERVICES	13,934	14,500	14,500	13,900	4.3-
Total Revenues		13,934	14,500	14,500	13,900	4.3-
Obj 510	SALARIES AND WAGES	2,849-	3,216-	3,216-	3,312-	2.9
Obj 520	PERSONNEL BENEFITS	1,392-	1,479-	1,479-	1,513-	2.3
Obj 541	PROFESSIONAL SERVICES	12,485-	15,000-	15,000-	15,000-	
Total Expenses		16,725-	19,695-	19,695-	19,825-	.7
Dpt 0023	LAW LIBRARY	2,791-	5,195-	5,195-	5,925-	12.3

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0024 LOWER DISTRICT COURT

The Lower Kittitas District Court (LKDC) has jurisdiction to hear and adjudicate a wide variety of civil and criminal cases.

Eleven 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, Department of Agriculture, 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.

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0024	LOWER DISTRICT COURT					
Obj 330	INTERGOVERNMENTAL REVENUES	10,000	10,000	10,000	10,000	
Obj 340	CHARGES FOR GOODS & SERVICES	106,326	110,710	110,710	105,100	5.3-
Obj 350	FINES & PENALTIES	792,840	845,900	845,900	847,150	.2
Obj 360	MISCELLANEOUS REVENUES	40,429	44,500	44,500	52,600	15.4
Total Revenues		949,595	1,011,110	1,011,110	1,014,850	.4
Obj 500	EXPENDITURES	40,428-	42,000-	42,000-	42,000-	
Obj 510	SALARIES AND WAGES	544,598-	563,578-	563,578-	577,644-	2.4
Obj 520	PERSONNEL BENEFITS	166,083-	177,591-	177,591-	187,839-	5.5
Obj 531	OFFICE AND OPERATING SUPPLIES	7,746-	7,800-	7,800-	8,584-	9.1
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	1,291-	1,000-	1,000-	1,000-	
Obj 541	PROFESSIONAL SERVICES	247,025-	287,250-	287,250-	286,750-	.2-
Obj 542	COMMUNICATIONS	13,332-	14,450-	14,450-	14,450-	
Obj 543	TRAVEL	150-	1,000-	1,000-	1,000-	
Obj 546	INSURANCE AND BONDS	7,488-	8,200-	8,200-	8,200-	
Obj 548	REPAIRS & MAINTENANCE	3,417	4,474-	4,474-	7,290-	38.6
Obj 549	MISCELLANEOUS	12,647-	19,567-	24,567-	18,867-	30.2-
Total Expenses		1,044,205-	1,126,910-	1,131,910-	1,153,624-	1.9
Dpt 0024	LOWER DISTRICT COURT	94,610-	115,800-	120,800-	138,774-	13.0

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0025 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.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0025 FACILITIES MAINTENANCE					
Obj 330 INTERGOVERNMENTAL REVENUES	330,384				
Obj 340 CHARGES FOR GOODS & SERVICES	6,270	4,000	4,000	5,000	20.0
Obj 360 MISCELLANEOUS REVENUES	220,505	248,387	248,387	248,387	
Obj 390 OTHER FINANCING SOURCES	10,316	125,000	125,000	80,050	56.2-
Total Revenues	567,474	377,387	377,387	333,437	13.2-
Obj 500 EXPENDITURES	867,542-	101,870-	105,723-	104,369-	1.3-
Obj 510 SALARIES AND WAGES	279,490-	300,530-	300,530-	265,812-	13.1-
Obj 520 PERSONNEL BENEFITS	111,211-	128,718-	128,718-	124,463-	3.4-
Obj 531 OFFICE AND OPERATING SUPPLIES	73,078-	43,225-	43,225-	68,675-	37.1
Obj 532 FUEL CONSUMED	9,432-	13,500-	13,500-	12,000-	12.5-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	1,163-	2,000-	2,000-	5,000-	60.0
Obj 541 PROFESSIONAL SERVICES	26,923-	152,700-	202,200-	113,900-	77.5-
Obj 542 COMMUNICATIONS	1,631-	2,200-	2,200-	3,400-	35.3
Obj 544 TAXES & OPERATING ASSESSMENTS	1,243-	1,323-	1,323-	1,323-	
Obj 545 OPERATING RENTAL/LEASES	1,688-	2,835-	2,835-	2,500-	13.4-
Obj 546 INSURANCE AND BONDS	44,733-	55,106-	55,106-	34,833-	58.2-
Obj 547 UTILITY SERVICES	185,299-	198,850-	233,850-	202,550-	15.5-
Obj 548 REPAIRS & MAINTENANCE	928,798-	221,075-	352,274-	223,000-	58.0-
Obj 549 MISCELLANEOUS		500-	500-	500-	
Obj 551 INTERGOVT PROFESSIONAL SERVICE	415-	340-	340-	690-	50.7
Obj 562 BUILDING/STRUCTURES	244,996-				
Obj 563 OTHER IMPROVEMENTS	2,037-			32,000-	100.0
Obj 589 OTHER DEBT COSTS	62-				
Total Expenses	2,779,742-	1,224,772-	1,444,324-	1,195,015-	20.9-
Dpt 0025 FACILITIES MAINTENANCE	2,212,268-	847,385-	1,066,937-	861,578-	23.8-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0026	NON-DEPARTMENTAL					
Obj 330	INTERGOVERNMENTAL REVENUES	205,778	117,970	117,970	117,970	
Obj 340	CHARGES FOR GOODS & SERVICES	623,455	585,000	585,000	605,000	3.3
Obj 360	MISCELLANEOUS REVENUES	70,160	74,000	74,000	124,869	40.7
Obj 390	OTHER FINANCING SOURCES	3,493	1,441,000	1,441,000	1,100	130,900.0-
Total Revenues		902,886	2,217,970	2,217,970	848,939	161.3-
Obj 500	EXPENDITURES	276,179-	276,179-	276,179-	314,642-	12.2
Obj 510	SALARIES AND WAGES	52,785-	54,000-	54,000-	89,544-	39.7
Obj 520	PERSONNEL BENEFITS	36,490-	18,500-	18,500-	54,825-	66.3
Obj 541	PROFESSIONAL SERVICES	420,497-	374,630-	387,430-	403,420-	4.0
Obj 544	TAXES & OPERATING ASSESSMENTS	1,351-	1,500-	1,500-	1,500-	
Obj 545	OPERATING RENTAL/LEASES		3,717-	7,434-	3,717-	100.0-
Obj 546	INSURANCE AND BONDS	33,120-	300,000-	300,000-	300,000-	
Obj 547	UTILITY SERVICES	607-				
Obj 549	MISCELLANEOUS	18,488-	21,000-	21,000-	21,000-	
Obj 552	INTERGOVT PMTS FED/STATE/LOCAL		10,000-			
Obj 561	LAND PURCHASES	1,055,624-	1,440,000-	1,441,030-		
Obj 579	DEBT SERVICE: PRINCIPLE		1,000,000-	1,000,000-	1,160,165-	13.8
Obj 580	DEBT SERVICE: INTEREST				30,554-	100.0
Total Expenses		1,895,141-	3,499,526-	3,507,073-	2,379,367-	47.4-
Dpt 0026	NON-DEPARTMENTAL	992,255-	1,281,556-	1,289,103-	1,530,428-	15.8

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0027 CORONER

The Coroner's Office will investigate any and all deaths in Kittitas County that are under the Revised Code of Washington Chapter 36.24. The office will also build and maintain a professional relationship with law enforcement, fire and rescue and public health officials in Kittitas County. (The Coroner position was newly created in January 2015)

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0027	CORONER					
Obj 330	INTERGOVERNMENTAL REVENUES		8,000	23,000	15,200	51.3-
Obj 360	MISCELLANEOUS REVENUES				10	100.0
Total Revenues			8,000	23,000	15,210	51.2-
Obj 510	SALARIES AND WAGES		76,912-	93,256-	90,308-	3.3-
Obj 520	PERSONNEL BENEFITS		21,995-	24,610-	26,742-	8.0
Obj 531	OFFICE AND OPERATING SUPPLIES		2,000-	3,850-	2,950-	30.5-
Obj 532	FUEL CONSUMED		1,500-	3,500-	3,500-	
Obj 535	SMALL TOOLS/MINOR EQUIPMENT		6,100-	6,100-	2,700-	125.9-
Obj 541	PROFESSIONAL SERVICES		26,500-	56,500-	54,600-	3.5-
Obj 542	COMMUNICATIONS		720-	3,220-	3,250-	.9
Obj 543	TRAVEL		500-	1,795-	1,200-	49.6-
Obj 545	OPERATING RENTAL/LEASES			3,224-	5,650-	42.9
Obj 546	INSURANCE AND BONDS		2,250-	2,250-	2,000-	12.5-
Obj 548	REPAIRS & MAINTENANCE		4,495-	10,770-	2,500-	330.8-
Obj 549	MISCELLANEOUS		1,000-	1,000-	1,950-	48.7
Obj 551	INTERGOVT PROFESSIONAL SERVICE				3,500-	100.0
Total Expenses			143,972-	210,075-	200,850-	4.6-
Dpt 0027	CORONER		135,972-	187,075-	185,640-	.8-

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0029 PROSECUTOR

The mission of the Prosecutors office is to provide assistance to the community by prosecuting criminal cases while working to keep our community safe. To provide services to victims and witnesses of criminal cases and help them through the criminal process. To provide legal counsel to the offices of and reduce liability to Kittitas County by defending against legal attack and ensuring compliance with local and state laws.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0029 PROSECUTOR					
Obj 330 INTERGOVERNMENTAL REVENUES	260,048	254,098	254,098	225,022	12.9-
Obj 340 CHARGES FOR GOODS & SERVICES	4,697	13,925	13,925	3,665	280.0-
Obj 360 MISCELLANEOUS REVENUES	6,701	3,825	3,825	4,150	7.8
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Total Revenues	271,446	271,848	271,848	232,837	16.8-
Obj 500 EXPENDITURES	35,640-		39,178-	40,000-	2.1
Obj 510 SALARIES AND WAGES	1,043,939-	1,110,840-	1,082,892-	1,117,894-	3.1
Obj 520 PERSONNEL BENEFITS	340,495-	373,878-	362,648-	381,165-	4.9
Obj 531 OFFICE AND OPERATING SUPPLIES	12,461-	11,700-	10,700-	12,250-	12.7
Obj 532 FUEL CONSUMED	1,065-	450-	450-	600-	25.0
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	1,302-	2,800-	2,800-	3,812-	26.6
Obj 541 PROFESSIONAL SERVICES	185,658-	145,750-	145,750-	145,750-	
Obj 542 COMMUNICATIONS	11,826-	11,450-	11,450-	13,180-	13.1
Obj 543 TRAVEL	5,372-	7,576-	8,101-	7,576-	6.9-
Obj 544 TAXES & OPERATING ASSESSMENTS	311-	425-	425-	425-	
Obj 545 OPERATING RENTAL/LEASES	2,532-	1,500-	1,500-	5,000-	70.0
Obj 546 INSURANCE AND BONDS	15,408-	18,060-	18,060-	17,180-	5.1-
Obj 548 REPAIRS & MAINTENANCE	29,564-	27,826-	27,826-	30,876-	9.9
Obj 549 MISCELLANEOUS	5,850-	4,225-	4,700-	4,975-	5.5
Obj 575 CAPITAL LEASES/INSTALLMENT PUR	10,206-	16,000-	16,000-	16,000-	
Obj 589 OTHER DEBT COSTS		75-	75-	75-	
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Total Expenses	1,701,627-	1,732,555-	1,732,555-	1,796,758-	3.6
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Dpt 0029 PROSECUTOR	1,430,181-	1,460,707-	1,460,707-	1,563,921-	6.6

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0030 SHERIFF

The Kittitas County Sheriff's Office is committed to excellence. This includes the hiring, training and supervision of some of the best law enforcement employees in the State of Washington. Through the use of best practices, policies and training, we strive to meet or exceed the expectations of the communities and people we serve

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0030 SHERIFF					
Obj 320 LICENSES & PERMITS	15,451	27,000	27,000	15,000	80.0-
Obj 330 INTERGOVERNMENTAL REVENUES	651,718	532,720	559,413	551,867	1.4-
Obj 340 CHARGES FOR GOODS & SERVICES	1,057,247	133,850	473,103	125,350	277.4-
Obj 350 FINES & PENALTIES	21	20	20	20	
Obj 360 MISCELLANEOUS REVENUES	9,028	5,950	5,950	6,350	6.3
Obj 390 OTHER FINANCING SOURCES	125	6,500	6,500	350	1,757.1-
Total Revenues	1,733,590	706,040	1,071,986	698,937	53.4-
Obj 510 SALARIES AND WAGES	3,976,070-	4,057,910-	4,380,140-	4,227,026-	3.6-
Obj 520 PERSONNEL BENEFITS	1,383,610-	1,707,344-	1,758,044-	1,840,184-	4.5
Obj 531 OFFICE AND OPERATING SUPPLIES	104,179-	162,660-	170,504-	146,678-	16.2-
Obj 532 FUEL CONSUMED	157,766-	149,500-	157,300-	142,450-	10.4-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	69,268-	79,459-	95,652-	109,803-	12.9
Obj 541 PROFESSIONAL SERVICES	287,741-	411,686-	416,466-	337,630-	23.4-
Obj 542 COMMUNICATIONS	95,099-	108,340-	108,340-	99,540-	8.8-
Obj 543 TRAVEL	18,792-	41,300-	41,300-	42,000-	1.7
Obj 544 TAXES & OPERATING ASSESSMENTS	757-	725-	725-	995-	27.1
Obj 545 OPERATING RENTAL/LEASES	5,962-	10,800-	10,800-	11,000-	1.8
Obj 546 INSURANCE AND BONDS	77,114-	89,900-	89,900-	85,200-	5.5-
Obj 547 UTILITY SERVICES	3,238-	4,540-	4,540-	4,540-	
Obj 548 REPAIRS & MAINTENANCE	182,199-	153,580-	208,389-	272,630-	23.6
Obj 549 MISCELLANEOUS	25,496-	80,786-	76,306-	70,735-	7.9-
Obj 551 INTERGOVT PROFESSIONAL SERVICE	197,695-	277,566-	277,566-	225,720-	23.0-
Obj 562 BUILDING/STRUCTURES	60,685-		36,000		
Obj 564 EQUIPMENT	128,834-	282,700-	244,398-	331,700-	26.3
Obj 575 CAPITAL LEASES/INSTALLMENT PUR	22,274-	27,500-	27,500-	27,500-	
Total Expenses	6,796,780-	7,646,296-	8,031,870-	7,975,331-	.7-
Dpt 0030 SHERIFF	5,063,190-	6,940,256-	6,959,884-	7,276,394-	4.4

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0031 TREASURER

The Kittitas County Treasurer's Office will 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.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0031 TREASURER					
Obj 310 TAXES	10,604,328	11,285,000	11,285,000	11,931,215	5.4
Obj 330 INTERGOVERNMENTAL REVENUES	1,398,111	1,342,856	1,342,856	1,460,454	8.1
Obj 340 CHARGES FOR GOODS & SERVICES	107,468	65,410	65,410	78,010	16.2
Obj 350 FINES & PENALTIES	32,409	25,000	25,000	32,000	21.9
Obj 360 MISCELLANEOUS REVENUES	761,498	581,200	581,200	681,500	14.7
Total Revenues	12,903,814	13,299,466	13,299,466	14,183,179	6.2
Obj 510 SALARIES AND WAGES	258,135-	287,011-	285,511-	292,324-	2.3
Obj 520 PERSONNEL BENEFITS	96,040-	113,536-	113,536-	121,089-	6.2
Obj 531 OFFICE AND OPERATING SUPPLIES	5,360-	9,270-	9,270-	8,700-	6.6-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	1,939-	4,590-	6,090-	3,600-	69.2-
Obj 541 PROFESSIONAL SERVICES	37,897-	43,490-	44,518-	43,390-	2.6-
Obj 542 COMMUNICATIONS	17,351-	21,550-	20,522-	20,500-	.1-
Obj 543 TRAVEL	1,311-	1,000-	1,000-	1,750-	42.9
Obj 544 TAXES & OPERATING ASSESSMENTS	120-	97-	97-	97-	
Obj 546 INSURANCE AND BONDS	5,191-	5,250-	5,250-	4,500-	16.7-
Obj 548 REPAIRS & MAINTENANCE	75,674-	64,812-	64,812-	68,131-	4.9
Obj 549 MISCELLANEOUS	11,535-	19,070-	19,070-	19,900-	4.2
Obj 564 EQUIPMENT		5,000-	5,000-	13,000-	61.5
Obj 575 CAPITAL LEASES/INSTALLMENT PUR	4,509-	4,400-	4,400-	4,400-	
Total Expenses	515,061-	579,076-	579,076-	601,381-	3.7
Dpt 0031 TREASURER	12,388,753	12,720,390	12,720,390	13,581,798	6.3

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0032 UPPER DISTRICT COURT

The mission of the Upper Kittitas County District Court ("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 standard, and being responsible stewards of public funds.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0032 UPPER DISTRICT COURT					
Obj 330 INTERGOVERNMENTAL REVENUES	28,594	31,000	31,000	31,000	
Obj 340 CHARGES FOR GOODS & SERVICES	21,220	17,701	17,701	20,193	12.3
Obj 350 FINES & PENALTIES	562,030	638,910	638,910	591,060	8.1-
Obj 360 MISCELLANEOUS REVENUES	10,717	8,450	8,450	11,950	29.3
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Total Revenues	622,561	696,061	696,061	654,203	6.4-
Obj 510 SALARIES AND WAGES	314,995-	323,535-	323,535-	336,122-	3.7
Obj 520 PERSONNEL BENEFITS	103,087-	108,902-	108,902-	115,690-	5.9
Obj 531 OFFICE AND OPERATING SUPPLIES	3,445-	6,100-	6,100-	4,400-	38.6-
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	1,448-	1,500-	1,500-	1,500-	
Obj 541 PROFESSIONAL SERVICES	69,914-	94,700-	92,543-	76,850-	20.4-
Obj 542 COMMUNICATIONS	9,507-	9,750-	10,225-	9,050-	13.0-
Obj 543 TRAVEL	1,629-	1,803-	1,803-	1,803-	
Obj 544 TAXES & OPERATING ASSESSMENTS	30-	50-	52-	50-	4.0-
Obj 546 INSURANCE AND BONDS	4,678-	5,840-	5,840-	5,840-	
Obj 548 REPAIRS & MAINTENANCE	5,223-	3,942-	5,622-	5,062-	11.1-
Obj 549 MISCELLANEOUS	8,352-	8,383-	8,383-	8,383-	
Obj 575 CAPITAL LEASES/INSTALLMENT PUR	4,943-	5,500-	5,500-	5,000-	10.0-
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Total Expenses	527,250-	570,005-	570,005-	569,750-	
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Dpt 0032 UPPER DISTRICT COURT	95,312	126,056	126,056	84,453	49.3-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0033 PEST AND DISEASE CONTROL BOARD					
Obj 330 INTERGOVERNMENTAL REVENUES	22,499	40,000	40,000	45,000	11.1
Total Revenues	22,499	40,000	40,000	45,000	11.1
Obj 541 PROFESSIONAL SERVICES	22,499-	40,000-	40,000-	45,000-	11.1
Total Expenses	22,499-	40,000-	40,000-	45,000-	11.1
Dpt 0033 PEST AND DISEASE CONTROL BOARD					

Kittitas County

General Fund

Fnd 001 GENERAL FUND

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0034 CONFERENCE OF GOVERNMENTS					
Obj 330 INTERGOVERNMENTAL REVENUES		175	175	150	16.7-
<hr style="border-top: 1px dashed black;"/>					
Total Revenues		175	175	150	16.7-
Obj 510 SALARIES AND WAGES	104-	300-	300-	300-	
Obj 520 PERSONNEL BENEFITS	42-	131-	131-	131-	
<hr style="border-top: 1px dashed black;"/>					
Total Expenses	146-	431-	431-	431-	
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Dpt 0034 CONFERENCE OF GOVERNMENTS	146-	256-	256-	281-	8.9

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0036	LIBRARY ADVISORY BOARD					
Obj 552	INTERGOVT PMTS FED/STATE/LOCAL	124,975-	133,000-	133,000-	139,500-	4.7
Total Expenses		----- 124,975-	----- 133,000-	----- 133,000-	----- 139,500-	----- 4.7
Dpt 0036	LIBRARY ADVISORY BOARD	124,975-	133,000-	133,000-	139,500-	4.7

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0037	EMERGENCY MANAGEMENT SERVICES					
Obj 330	INTERGOVERNMENTAL REVENUES	86,023	138,936	140,251	67,301	108.4-
Total Revenues		86,023	138,936	140,251	67,301	108.4-
Obj 510	SALARIES AND WAGES	30,351-	32,472-	32,472-	33,264-	2.4
Obj 520	PERSONNEL BENEFITS	8,543-	11,610-	11,610-	12,000-	3.3
Obj 531	OFFICE AND OPERATING SUPPLIES	7,172-	1,000-	2,496-	1,000-	149.6-
Obj 532	FUEL CONSUMED	2,524-	3,000-	3,000-	3,000-	
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	36,963-	4,800-	85,085-	22,653-	275.6-
Obj 541	PROFESSIONAL SERVICES	104-	1,000-	1,000-	1,000-	
Obj 542	COMMUNICATIONS	2,298-	5,700-	5,700-	5,700-	
Obj 543	TRAVEL	1,499-	1,000-	11,203-	3,000-	273.4-
Obj 545	OPERATING RENTAL/LEASES	6,480-	3,780-	20,216-	6,480-	212.0-
Obj 547	UTILITY SERVICES	1,061-	500-	500-	500-	
Obj 548	REPAIRS & MAINTENANCE	2,008-	4,525-	4,525-	33,373-	86.4
Obj 549	MISCELLANEOUS	8,195-	500-	1,518-	4,500-	66.3
Obj 562	BUILDING/STRUCTURES	38,786-				
Obj 564	EQUIPMENT	6,066-	128,936-	20,813-	7,620-	173.1-
Total Expenses		152,050-	198,823-	200,138-	134,090-	49.3-
Dpt 0037	EMERGENCY MANAGEMENT SERVICES	66,027-	59,887-	59,887-	66,789-	10.3

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0038 HUMAN RESOURCES

Human Resources provides services and support to employees, supervisory & management staff, the Board of County Commissioners, outside agencies, and the public. Our goal is to provide assistance to all customers in a helpful, efficient, and professional manner, exercising a high level of confidentiality with all sensitive subject matters. While we do not generate revenue, our services help reduce liability and the potential cost associated.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0038 HUMAN RESOURCES					
Obj 340 CHARGES FOR GOODS & SERVICES	496	1,015	1,015	1,000	1.5-
Obj 360 MISCELLANEOUS REVENUES	3,128	3,041	3,041	4,100	25.8
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Total Revenues	3,624	4,056	4,056	5,100	20.5
Obj 510 SALARIES AND WAGES	106,661-	108,768-	108,768-	112,020-	2.9
Obj 520 PERSONNEL BENEFITS	34,996-	36,693-	36,693-	39,222-	6.5
Obj 531 OFFICE AND OPERATING SUPPLIES	568-	1,650-	1,650-	1,800-	8.3
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	134-			400-	100.0
Obj 541 PROFESSIONAL SERVICES	10,657-	14,296-	20,896-	20,081-	4.1-
Obj 542 COMMUNICATIONS	647-	1,035-	1,035-	900-	15.0-
Obj 543 TRAVEL	1,100-	6,358-	6,358-	3,640-	74.7-
Obj 546 INSURANCE AND BONDS	1,284-	1,600-	1,600-	1,600-	
Obj 548 REPAIRS & MAINTENANCE	62-	50-	50-	120-	58.3
Obj 549 MISCELLANEOUS	8,726-	9,615-	9,615-	9,615-	
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Total Expenses	164,835-	180,065-	186,665-	189,398-	1.4
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Dpt 0038 HUMAN RESOURCES	161,211-	176,009-	182,609-	184,298-	.9

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0039 ADMISSIONS TAX

This is a newly created department as the Board of County Commissioners per Kittitas County Ordinance 2016-003, implemented a 5% tax. "Admissions charge," in addition to its usual and ordinary meaning includes but shall not be limited to a charge for participation in an event or activity; a charge made for season tickets or subscriptions, or a charge made for use of seats and tables, reserved or otherwise, and other similar accommodations; and a charge made for rental or use of equipment or facilities for purpose of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charges shall be considered as an admission charge. A donation for admittance shall also be deemed an admission charge. Admission charge includes any money paid within or without of Kittitas County for any of the kinds of admission charges defined herein so long as the facilities, entertainment, recreation or amusement privilege derived from such admission charge occurs in Kittitas County.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0039 ADMISSIONS TAX					
Obj 310 TAXES				100,000	100.0
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Total Revenues				100,000	100.0
Obj 500 EXPENDITURES				100,000-	100.0
<hr style="border-top: 1px dashed black;"/>					
Total Expenses				100,000-	100.0
<hr style="border-top: 1px dashed black;"/>					
Dpt 0039 ADMISSIONS TAX					

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0040	CRIMINAL JUSTICE/LAW JUSTICE					
Obj 310	TAXES	1,211,866	1,075,000	1,075,000	1,075,000	
Obj 330	INTERGOVERNMENTAL REVENUES	593,543	582,000	582,000	583,235	.2
Total Revenues		1,805,409	1,657,000	1,657,000	1,658,235	.1
Obj 541	PROFESSIONAL SERVICES	11,872-	25,210-	25,210-		
Obj 552	INTERGOVT PMTS FED/STATE/LOCAL	5,308-			61,008-	100.0
Total Expenses		17,180-	25,210-	25,210-	61,008-	58.7
Dpt 0040	CRIMINAL JUSTICE/LAW JUSTICE	1,788,229	1,631,790	1,631,790	1,597,227	2.2-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0043 DECLARATION OF EMERGENCY					
Obj 330 INTERGOVERNMENTAL REVENUES	45,335				
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Total Revenues	45,335				
Obj 510 SALARIES AND WAGES	45,974-				
Obj 520 PERSONNEL BENEFITS	12,411-				
Obj 531 OFFICE AND OPERATING SUPPLIES	71-				
Obj 545 OPERATING RENTAL/LEASES	2,907-				
Obj 547 UTILITY SERVICES	1,659-				
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Total Expenses	63,022-				
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Dpt 0043 DECLARATION OF EMERGENCY	17,686-				

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0044	POST EMPLOYMENT BENEFITS					
Obj 520	PERSONNEL BENEFITS	35,620-	50,000-	50,000-	45,000-	11.1-
Obj 529	DISABILITY INSURANCE	14,363-	22,800-	22,800-	23,500-	3.0
Total Expenses		49,984-	72,800-	72,800-	68,500-	6.3-
Dpt 0044	POST EMPLOYMENT BENEFITS	49,984-	72,800-	72,800-	68,500-	6.3-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0045 HISTORICAL DOCUMENT PROGRAM					
Obj 340 CHARGES FOR GOODS & SERVICES	9,731	9,196	9,196	11,404	19.4
<hr/>					
Total Revenues	9,731	9,196	9,196	11,404	19.4
Obj 510 SALARIES AND WAGES	8,340-	9,996-	9,996-	10,500-	4.8
Obj 520 PERSONNEL BENEFITS	1,491-	1,888-	1,888-	1,984-	4.8
Obj 541 PROFESSIONAL SERVICES		10,000-	10,000-		
<hr/>					
Total Expenses	9,830-	21,884-	21,884-	12,484-	75.3-
<hr/>					
Dpt 0045 HISTORICAL DOCUMENT PROGRAM	99-	12,688-	12,688-	1,080-	1,074.8-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0046 CURRENT USE (OPEN SPACE)					
Obj 340 CHARGES FOR GOODS & SERVICES	200	1,500	1,500	1,600	6.3
Total Revenues	200	1,500	1,500	1,600	6.3
Obj 541 PROFESSIONAL SERVICES	68-	250-	250-	250-	
Obj 549 MISCELLANEOUS	871-	1,500-	1,500-	1,500-	
Total Expenses	939-	1,750-	1,750-	1,750-	
Dpt 0046 CURRENT USE (OPEN SPACE)	739-	250-	250-	150-	66.7-

Kittitas County

General Fund

Fnd 001 GENERAL FUND

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0047 UPPER CO GROUNDWATER STUDY					
Obj 330 INTERGOVERNMENTAL REVENUES	22,047	20,000	20,000		
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Total Revenues	22,047	20,000	20,000		
Obj 531 OFFICE AND OPERATING SUPPLIES	137-				
Obj 541 PROFESSIONAL SERVICES	20,064-	20,000-	20,000-		
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Total Expenses	20,201-	20,000-	20,000-		
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Dpt 0047 UPPER CO GROUNDWATER STUDY	1,846				

Kittitas County

General Fund

Fnd 001 GENERAL FUND

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0060	COMPUTER EQUIPMENT REPLACEMENT					
Obj 330	INTERGOVERNMENTAL REVENUES	3,573				
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Total Revenues		3,573				
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	34,593-	46,050-	46,050-	84,951-	45.8
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Total Expenses		34,593-	46,050-	46,050-	84,951-	45.8
<hr style="border-top: 1px dashed black;"/>						
Dpt 0060	COMPUTER EQUIPMENT REPLACEMENT	31,021-	46,050-	46,050-	84,951-	45.8

Kittitas County

General Fund

Fnd 001 GENERAL FUND
 Dpt 0109 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.

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Dpt 0109 EVENT CENTER					
Obj 330 INTERGOVERNMENTAL REVENUES	51,157	37,000	39,554	50,000	20.9
Obj 340 CHARGES FOR GOODS & SERVICES	188,264	172,000	172,000	190,100	9.5
Obj 360 MISCELLANEOUS REVENUES	490,889	494,203	513,378	500,093	2.7-
Obj 390 OTHER FINANCING SOURCES	157,000	150,000	690,594	100,000	590.6-
Total Revenues	887,309	853,203	1,415,526	840,193	68.5-
Obj 510 SALARIES AND WAGES	316,043-	319,368-	319,368-	323,704-	1.3
Obj 520 PERSONNEL BENEFITS	105,554-	109,233-	109,233-	100,916-	8.2-
Obj 531 OFFICE AND OPERATING SUPPLIES	97,103-	103,550-	108,550-	102,800-	5.6-
Obj 532 FUEL CONSUMED	8,539-	9,500-	9,500-	9,000-	5.6-
Obj 534 ITEMS PURCHASE INVENTORY/RESAL	11,347-	9,500-	9,500-	22,220-	57.3
Obj 535 SMALL TOOLS/MINOR EQUIPMENT	64,493-	9,500-	11,300-	6,000-	88.3-
Obj 541 PROFESSIONAL SERVICES	225,920-	179,550-	207,929-	163,850-	26.9-
Obj 542 COMMUNICATIONS	5,680-	5,600-	5,600-	5,600-	
Obj 543 TRAVEL	6,613-	4,500-	4,500-	6,500-	30.8
Obj 544 TAXES & OPERATING ASSESSMENTS	8,466-	8,100-	8,100-	8,800-	8.0
Obj 545 OPERATING RENTAL/LEASES	38,011-	29,025-	29,025-	30,025-	3.3
Obj 546 INSURANCE AND BONDS	25,351-	27,350-	27,350-	27,350-	
Obj 547 UTILITY SERVICES	126,720-	122,600-	124,930-	125,000-	.1
Obj 548 REPAIRS & MAINTENANCE	11,444-	42,000-	32,360-	36,550-	11.5
Obj 549 MISCELLANEOUS	17,717-	19,600-	19,600-	20,090-	2.4
Obj 551 INTERGOVT PROFESSIONAL SERVICE		300-	300-	300-	
Obj 562 BUILDING/STRUCTURES	6,048-	10,000-	550,594-		
Obj 563 OTHER IMPROVEMENTS	5,169-		8,260-	3,000-	175.3-
Obj 564 EQUIPMENT		3,000-			
Obj 580 DEBT SERVICE: INTEREST	706-	1,000-	1,000-	1,000-	
Total Expenses	1,080,922-	1,013,276-	1,586,999-	992,705-	59.9-
Dpt 0109 EVENT CENTER	193,613-	160,073-	171,473-	152,512-	12.4-

Kittitas County
2016 Budget

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Cooke Canyon Road Bridge Flood

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 2014 actual and 2015 and 2016 budgets and the percentage of increase/decrease.

Fund	Fund Name	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 BUDGET ADOPTED	% Change 2015/2016
101	AIRPORT	99,672	693,350	140,554	764,660	9.3
103	YOUTH/AMATUER SPORTS ACTIVI		6,812	3,627	9,655	29.5
105	COMMUNITY SERVICES	890,696	1,318,407	1,021,216	1,205,158	-9.4
106	COUNTY ROAD	8,035,415	30,780,129	16,448,291	25,623,120	-20.1
107	FLOOD CONTROL	248,335	4,624,095	489,048	2,226,199	-107.7
108	PUBLIC FACILITES	900,292	2,101,189	640,954	2,164,350	2.9
110	EIS TRUST		377,710	2,650	185,000	-104.2
112	LOW INCOME HOUSING	41,180	194,050	40,720	225,100	13.8
113	RECREATION	10,421	23,518	16,536	19,275	-22
114	HOMELESSNESS HOUSING ASSIST	262,585	780,619	228,366	840,500	7.1
115	TRIAL COURT IMPROVEMENTS	64,166	284,100	86,816	334,100	15
116	PUBLIC HEALTH	1,475,297	2,043,445	1,474,027	2,034,651	-0.4
118	VETERANS ASSISTANCE	49,092	95,170	42,418	120,090	20.8
119	"911" PHONE SYSTEM	677,017	900,000	630,481	900,000	
120	3/10TH CRIMINAL JUSTICE TAX	1,436,581	2,421,736	1,372,532	2,727,470	11.2
122	TREASURER'S M & O	108,678		59,889		
123	NOXIOUS WEED CONTROL	359,727	475,000	374,724	487,000	2.5
125	AUDITOR CENT DOC PRESERVATI	172,861	371,167	91,212	322,750	-15
126	LEASED WATER FUND	26,299	25,000	25,000	100,000	75
127	MISDEMEANANT PROBATION	735,112	874,216	747,090	763,262	-14.5
130	PROSECUTOR VICTIM/WITNESS	119,606	177,954	127,671	145,793	-22.1
131	DRUG ENFORCEMENT RESERVE FU	10,000	45,000	10,000	70,000	35.7
134	PUBLIC DEFENSE	28,725	175,500	36,350	175,500	
135	FORFEITED DRUG PROCEEDS FUN	273	26,500	622	28,000	5.4
140	STADIUM	598,376	1,337,857	701,591	1,273,555	-5.1
142	REAL ESTATE EXCISE TAX TECH	3,750	93,900	9,085	90,700	-3.5

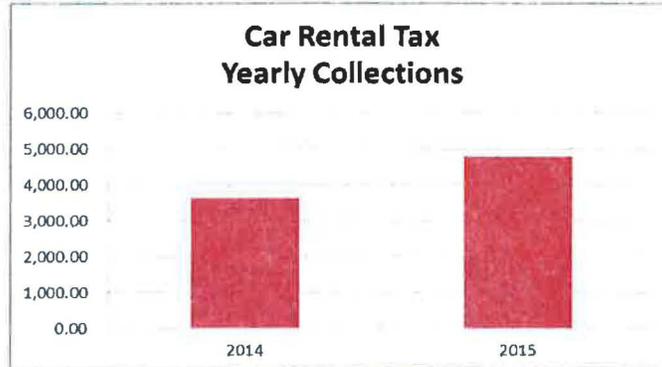
The items listed below are a brief explanation of some of the special revenue funds budgets.

AIRPORT – Airport maintenance is required to repair damage and keep runways, taxiways, 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. 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

KITTITAS COUNTY SPECIAL REVENUE FUNDS

operational costs of note include snow removal, weed control-mowing, and runway lighting. The airport operational budget for 2016 is \$56,000. The total 2016 budget is \$764,660.

YOUTH/AMATEUR SPORTS ACTIVITY – The Board of County Commissioners adopted Resolution 2013-131, imposing a sales and use tax upon retail car rentals within the county. This tax will be used only for supporting youth and amateur sports activities. The Board is working on procedures for awarding of these funds. The County started receiving the tax in March 2014. The budget for 2016 is \$9,655.



COMMUNITY SERVICES - Community Services receives property taxes in the amount of \$150,000. 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 2016 budget is \$1,205,158.

COUNTY ROAD - County Road receives property taxes in the amount of \$4,168,477, which is reduced by the diversion of \$200,000 in property taxes to the General Fund for traffic safety.

The 2016 County Road budget is \$25,623,120, which includes \$8,258,999 for road maintenance and \$4,833,800 for road construction. The ending fund balance for 2016 includes the following funds to carry forward into 2017:

Description	Amount
Paths & Trails Per RCW	120,000
Extra-ordinary floods/fire events including emerg. Declarations	750,000
Extra-ordinary snow storm events including emerg. Declarations	250,000
Reserve - Level III fees	454,000
CAPP Fund - Reserves per RCW, SEALCOAT	500,000
CAPP Funds - \$750k Vantage Hwy Overlay	750,000
Reserve Funds 2017 Const	1,037,000
Partial Reserve Future Const 2017 - 2022 (6 YR TIP)	2,185,000
Partial Reserve Future Const 2017 - 2022 Sealcoat (6 YR TIP)	2,120,000
Traffic Impacts Carrier Crk \$38,162; Black Horse \$15,000; Truss Co. \$1,340.	54,502
Ending Fund Balance	1,369,249
TOTAL	9,589,751

KITTITAS COUNTY SPECIAL REVENUE FUNDS

The Annual Construction Program for 2016 adopted by the Board of County Commissioners per Resolution 2016-148 and amended with Resolution 2015-161 is shown on page 235 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 2016 Budget is \$2,226,199.

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 2016 budget includes projects that were awarded to other governmental entities in the amount of \$540,870, per the Board of County Commissioners Resolution 2015-188. This process will continue on an annual basis until the state funding ends in 2022.

<i>Jurisdiction</i>	<i>Project Title</i>	<i>2016 Public Facilities Funded Amount</i>
City of Roslyn	Downtown Storm water Infrastr. Improvements	311,400
City of Ellensburg	City Fiber Expansion/Redundancy project	122,470
Kittitas Co. Chamber of Comm.	Finance of Personnel	72,000
City of Cle Elum	Central Business District Economic Dev Capital Improvements: Restroom Facility	35,000

In 2016, 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. The 2016 Public Facilities budget is \$2,164,350.

Since inception, a total of \$8,523,650 has been awarded. The following entities have been granted to be funded with the Public Facilities monies:

KITTITAS COUNTY SPECIAL REVENUE FUNDS

<i>Jurisdiction/Project</i>	<i>Total Public Facilities Funding Amount</i>
City of Cle Elum	\$1,656,500
City of Ellensburg	\$850,000
City of Kittitas	\$809,841
City of Roslyn	\$588,800
Ellensburg Business Development Authority – Business Park	\$179,300
Innovative Partnership Zone	\$500,000
Kittitas County Airport Fund	\$444,887
Kittitas County Fairground	\$68,905
Kittitas County Fairgrounds – Grandstand Renovation Bond	\$2,007,798
Kittitas County Fire District #2	\$55,000
Kittitas County Road Fund	\$710,619
Kittitas Environmental Education Network (KEEN)-Yak. River Interpretive Center	\$200,000
Kittitas Co. Chamber of Comm. - Assist with Econ. Dev. (Old DA)	\$392,000
WA State Horse Park Authority – Covered Arena	\$60,000
TOTAL (through 2015):	\$8,523,650

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 2016 budget is \$185,000.

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 2016 budget is \$225,100.

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	Award #	Funding Year	Amount
HopeSource-Rent Assistance 2015-2018	AH2012-001 (Amend #1)	2015-2018	160,000.00
Habitat House #13, 14, 15, 16, 17	AH2012-002	2012-2015	50,000.00
HopeSource-Rent Assistance 2012-2014	AH2012-001	2012-2014	90,000.00
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 #9		2009	100,000.00

RECREATION – The Recreation budget is for the operation and maintenance of the county owned recreation facilities including Gladmar Park, Vantage Park, and Kid’s Pond Park. The 2016 budget is \$19,275.

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

KITITAS COUNTY SPECIAL REVENUE FUNDS

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

KITITAS COUNTY SPECIAL REVENUE FUNDS

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	Award #	Funding Year	Amount
HopeSource Polaris Project	HH2010-001	2010-2024	526,800.00
HopeSource	HH2012-001 Amend#2)	2015-2018	160,000.00
Kittitas Yakima Valley Community Land Trust	HH2014-004	2014-2016	90,000.00
HopeSource-Housing Preservation	HH2014-002	2014-2015	50,000.00
EnTrust	HH2014-003	2014-2015	132,838.00
HopeSource – Evergreen House	HH2014-005	2014-2015	24,000.00
HopeSource	HH2012-001	2012-2014	111,000.00
Kittitas County Habitat Humanity	HH2014-001	2014-2015	17,100.00
EnTrust - HAP	HH2013-001	2013-2014	142,900.00
Kittitas Yakima Valley Community Land Trust	HH2013-002	2013-2014	90,000.00
People for People	HH2012-002	2012	5,000.00
Elmview	HH2012-003	2012	80,000.00
EnTrust - HAP	HH2012-004	2012	85,026.00
EnTrust	HH2011-001	2011	100,000.00
Kimberly Tulley	HH2011-002	2011	1,000.00
HopeSource	HH2011-004	2011	2,200.00
Housing Authority	HH2011-003	2011	13,700.00
Hearth Grant	HH2010-003	2010	100,000.00
Housing Authority Hotline	HH2010-002	2010	26,796.00
Housing Authority Support	HH2010-002	2010	15,000.00
Hearth Grant	HH2009-002	2009	45,212.50
HopeSource/HPRP	HH2009-001	2009	80,000.00

The 2016 budget is \$840,500.

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 2016 budget is \$334,100.

PUBLIC HEALTH – The Public Health fund includes funding for a variety of programs. The programs include health services, environmental health, and vital records. The 2016 budget is \$2,034,651.

Public Health is primarily funded by state and federal grants, state public health funds, environmental health fees, clinic services fees, and county contribution.

Budgeted fee revenue is based on trend data and future projections of services provided. Estimates are typically conservative; however we are projecting an increase in environmental health fee revenue in most areas. Group A water fees will go down due to probable code changes no longer requiring Adequate Water Supply Determinations for many building permits in

KITTITAS COUNTY SPECIAL REVENUE FUNDS

Group A water systems. However, water mitigation and metering fees will go up with the implementation of the county water bank and metering program.

The 2016 Kittitas County Public Health Department budget is in alignment with the county's budget priorities. Customer service is a high priority for the department as evidenced by both the short and long term department goals and the continued funding of a full-time assessment coordinator who leads the department's quality improvement efforts. This budget works to maintain current service levels by maintaining current staff FTE. As evidenced by our strategic plan, there is continual focus on long-term planning and efficiency improvements. We will continue to work closely with county maintenance for basic capital facility improvements that will increase the productivity of staff and create a more professional service environment for customers.

VETERAN'S ASSISTANCE – Veterans Assistance fund receives property taxes in the amount of \$45,000. 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 2016 budget is \$120,090.

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 2016 budget is \$900,000.

3/10 PUBLIC SAFETY TAX - The fund was created in 2008 by the adoption of the 3/10th sales tax. Currently funded by this tax are positions in the Sheriff's Office, Prosecutors Office, Juvenile Office and County Clerk. Please see the law & justice section starting on page 155 of this document. The 2016 budget is \$2,727,470.

Department	2016 Expenditure Budget
Clerk	124,682
Juvenile	52,385
Prosecutor	187,952
Sheriff	1,390,376
Ending Fund Balance	972,075
Total	2,727,470

NOXIOUS WEED– This is the budget for the Noxious Weed Control Board. They administer Washington State Noxious Weed Law, RCW 17.10; requires that each activated county noxious weed control board shall employ or otherwise provide a weed coordinator whose duties are fixed by the board but which shall include inspecting land to determine the presence of noxious weeds, offering technical assistance and education, and developing a program to achieve compliance with the weed law. Weed board employment practices shall comply with county personnel policies and the weed coordinator shall obtain a pest consultant license, pesticide operator license, and the necessary endorsements on the license as required by law. Each activated county noxious weed control board shall meet with a quorum at least quarterly. The 2016 budget is \$487,000

KITTITAS COUNTY SPECIAL REVENUE FUNDS

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 2016 budget is \$322,750.

LEASED WATER FUND - This fund was created in 2014 to account for the receipt of certain fees for and payment of leased water expenditures associated with the Kittitas County Water Mitigation Program administered by the Kittitas County Public Health Department. The 2016 budget for this program is \$100,000.

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. In August 2015, the Board of County Commissioners authorized the splitting and restructuring of the Juvenile Court Services from Adult Misdemeanant Probation which separated the two into their own departments and eliminated the Probation Department Director effective September, 2015. The 2016 budget is \$763,262.

PROSECUTOR WICTIM/WITNESS – The 2016 budget is \$145,793. 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 2016 budget is \$70,000.

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 2016 budget is \$175,500.

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 2016 budget is \$28,000.

STADIUM FUND (hotel motel funds-lodging tax) – The 2016 budget is \$1,273,555. 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.*

KITTITAS COUNTY SPECIAL REVENUE FUNDS

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.*

In 2014, the Board of County Commissioners adopted Resolution 2014-028 executing an interlocal agreement with the cities of Cle Elum, Roslyn and Ellensburg for a consolidated Lodging Tax Grant Process. The purpose was to provide a coordinated process between these four municipalities for this endeavor would be more efficient in the processing of requests from applicants.

REAL ESTATE EXCISE TAX TECH – This budget is \$90,700. 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

AIRPORT

Delivering consistent levels of service in a constantly changing world is a big challenge. Airfield infrastructure declines over time and the cost to maintain or repair it continues rising due to increasing costs of materials and construction.

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. Central Washington University leases space at the airport for their contractor to provide flight training to CWU students.

The Airport Fund completed improvements to the airport apron and tie-down areas in 2013. This was funded by Federal Aviation Administration funds, Washington State Department of Transportation (WSDOT) Aeronautical funds, and local matching funds. Design for extending runway 11/29 is expected to begin in 2019. Construction of the runway extension is anticipated in 2020.

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 101	AIRPORT					
Obj 300	REVENUES		309,000	309,000	300,000	3.0-
Obj 330	INTERGOVERNMENTAL REVENUES		221,000	221,000	302,788	27.0
Obj 360	MISCELLANEOUS REVENUES	144,137	163,350	163,350	161,872	.9-
Total Revenues		144,137	693,350	693,350	764,660	9.3
Obj 500	EXPENDITURES	2,437-	1,700-	1,700-	3,800-	55.3
Obj 508	ENDING FUND BALANCE		205,150-	205,150-	199,250-	3.0-
Obj 510	SALARIES AND WAGES	21,666-	23,750-	23,750-	42,000-	43.5
Obj 520	PERSONNEL BENEFITS	13,086-	13,850-	13,850-	25,960-	46.7
Obj 531	OFFICE AND OPERATING SUPPLIES	1,395-	3,150-	3,150-	3,450-	8.7
Obj 541	PROFESSIONAL SERVICES	11,200-	167,100-	167,100-	480,900-	65.3
Obj 542	COMMUNICATIONS	447-				
Obj 543	TRAVEL	781-				
Obj 544	TAXES & OPERATING ASSESSMENTS	9,370-	29,350-	29,350-	9,300-	215.6-
Obj 545	OPERATING RENTAL/LEASES	13,160-				
Obj 546	INSURANCE AND BONDS	5,840-				
Obj 547	UTILITY SERVICES	6,002-				
Obj 548	REPAIRS & MAINTENANCE	11,762-	240,000-	240,000-		
Obj 549	MISCELLANEOUS	2,525-				
Obj 551	INTERGOVT PROFESSIONAL SERVICE		9,300-	9,300-		
Total Expenses		99,672-	693,350-	693,350-	764,660-	9.3
Fnd 101	AIRPORT	44,465				

Kittitas County Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 103	YOUTH/AMATUER SPORTS ACTIVITY					
Obj 300	REVENUES		3,206	3,206	4,803	33.3
Obj 310	TAXES	4,105	3,606	3,606	4,852	25.7
Total Revenues		4,105	6,812	6,812	9,655	29.5
Obj 508	ENDING FUND BALANCE		6,812-	6,812-	4,853-	40.4-
Obj 541	PROFESSIONAL SERVICES				4,802-	100.0
Total Expenses			6,812-	6,812-	9,655-	29.5
Fnd 103	YOUTH/AMATUER SPORTS ACTIVITY	4,105				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 105	COMMUNITY SERVICES					
Obj 300	REVENUES		58,000	58,000	79,250	26.8
Obj 310	TAXES	153,445	150,450	150,450	152,610	1.4
Obj 330	INTERGOVERNMENTAL REVENUES	807,403	1,107,457	1,107,457	970,798	14.1-
Obj 360	MISCELLANEOUS REVENUES	3				
Obj 390	OTHER FINANCING SOURCES	2,500	2,500	2,500	2,500	
Total Revenues		963,351	1,318,407	1,318,407	1,205,158	9.4-
Obj 500	EXPENDITURES	1,630-	1,910-	1,910-	2,869-	33.4
Obj 508	ENDING FUND BALANCE		15,229-	15,229-	60,798-	75.0
Obj 510	SALARIES AND WAGES	14,488-	16,981-	16,981-	25,494-	33.4
Obj 520	PERSONNEL BENEFITS	2,576-	2,212-	2,212-	9,624-	77.0
Obj 531	OFFICE AND OPERATING SUPPLIES	99-	1,000-	1,000-	500-	100.0-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	1,846-	700-	700-		
Obj 541	PROFESSIONAL SERVICES	863,730-	1,272,424-	1,272,424-	1,096,671-	16.0-
Obj 542	COMMUNICATIONS	349-	540-	540-	540-	
Obj 543	TRAVEL	1,940-	2,300-	2,300-	2,300-	
Obj 545	OPERATING RENTAL/LEASES	861-	861-	861-	862-	.1
Obj 546	INSURANCE AND BONDS	2,638-	3,000-	3,000-	3,000-	
Obj 549	MISCELLANEOUS	538-	1,250-	1,250-	2,500-	50.0
Total Expenses		890,696-	1,318,407-	1,318,407-	1,205,158-	9.4-
Fnd 105	COMMUNITY SERVICES	72,654				

Kittitas County

Special Revenue Funds

COUNTY ROAD

The Road Fund provides the financial resources needed to manage, develop, and maintain county roads and bridges. It takes over 45 qualified people and a \$23 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. In 2016, the department is adding a professional land surveyor to better deliver annual construction and inspection services.

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

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 106	COUNTY ROAD					
Obj 300	REVENUES		14,189,545	14,189,545	15,969,412	11.2
Obj 310	TAXES	4,758,480	3,906,000	3,906,000	4,067,452	4.0
Obj 320	LICENSES & PERMITS	19,548	19,500	19,500	20,100	3.0
Obj 330	INTERGOVERNMENTAL REVENUES	4,136,687	12,459,834	12,459,834	5,396,456	130.9-
Obj 340	CHARGES FOR GOODS & SERVICES	73,662	41,750	41,750	41,700	.1-
Obj 360	MISCELLANEOUS REVENUES	22,727	19,500	19,500	28,000	30.4
Obj 390	OTHER FINANCING SOURCES	147,211	144,000	144,000	100,000	44.0-
Total Revenues		9,158,314	30,780,129	30,780,129	25,623,120	20.1-
Obj 500	EXPENDITURES	217,926-				
Obj 508	ENDING FUND BALANCE		7,660,189-	7,660,189-	9,609,751-	20.3
Obj 510	SALARIES AND WAGES	1,938,734-	3,141,000-	3,141,000-	2,613,636-	20.2-
Obj 520	PERSONNEL BENEFITS	609,456-	1,805,000-	1,805,000-	1,568,184-	15.1-
Obj 531	OFFICE AND OPERATING SUPPLIES	1,874,408-	3,075,564-	3,075,564-	3,026,250-	1.6-
Obj 532	FUEL CONSUMED	3,346-				
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	21,216-				
Obj 541	PROFESSIONAL SERVICES	863,006-	11,345,000-	11,345,000-	4,628,800-	145.1-
Obj 542	COMMUNICATIONS	8,333-				
Obj 543	TRAVEL	9,826-				
Obj 544	TAXES & OPERATING ASSESSMENTS	2,481-				
Obj 545	OPERATING RENTAL/LEASES	1,555,253-				
Obj 546	INSURANCE AND BONDS	71,261-				
Obj 547	UTILITY SERVICES	6,787-				
Obj 548	REPAIRS & MAINTENANCE	759,388-				
Obj 549	MISCELLANEOUS	40,783-	3,527,376-	3,527,376-	4,045,499-	12.8
Obj 551	INTERGOVT PROFESSIONAL SERVICE	5,369-	186,000-	186,000-	131,000-	42.0-
Obj 552	INTERGOVT PMTS FED/STATE/LOCAL	27,909-				
Obj 564	EQUIPMENT	19,934-	40,000-	40,000-		
Total Expenses		8,035,415-	30,780,129-	30,780,129-	25,623,120-	20.1-
Fnd 106	COUNTY ROAD		1,122,900			

Kittitas County

Special Revenue Funds

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, 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 various professional consultants for more complex projects.

		2014	2015 ADOPTED	2015 AMENDED	2016 ADOPTED	% CHANGE
		ACTUAL	BUDGET	BUDGET	BUDGET	
Fnd 107	FLOOD CONTROL					
Obj 300	REVENUES		365,682	365,682	406,000	9.9
Obj 310	TAXES	402,302	417,863	417,863	426,626	2.1
Obj 320	LICENSES & PERMITS	9,720	9,000	9,000	9,000	
Obj 330	INTERGOVERNMENTAL REVENUES	62,081	3,781,300	3,781,300	1,384,573	173.1-
Obj 360	MISCELLANEOUS REVENUES	6	50,250	50,250		
Total Revenues		474,108	4,624,095	4,624,095	2,226,199	107.7-
Obj 500	EXPENDITURES	4,767-				
Obj 508	ENDING FUND BALANCE		445,415-	445,415-	330,732-	34.7-
Obj 510	SALARIES AND WAGES	42,875-	139,750-	139,750-	174,245-	19.8
Obj 520	PERSONNEL BENEFITS	26,179-	83,800-	83,800-	104,675-	19.9
Obj 531	OFFICE AND OPERATING SUPPLIES	1,175-	17,530-	17,530-	14,430-	21.5-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	875-				
Obj 541	PROFESSIONAL SERVICES	158,980-	2,737,400-	2,737,400-	1,213,048-	125.7-
Obj 542	COMMUNICATIONS	715-				
Obj 543	TRAVFL	1,667-				
Obj 544	TAXES & OPERATING ASSESSMENTS	49-			15,000-	100.0
Obj 545	OPERATING RENTAL/LEASES	3,694-				
Obj 546	INSURANCE AND BONDS	4,448-				
Obj 548	REPAIRS & MAINTENANCE	944-				
Obj 549	MISCELLANEOUS	1,817-				
Obj 551	INTERGOVT PROFESSIONAL SERVICE	150-	200-	200-	200-	
Obj 561	LAND PURCHASES		500,000-	500,000-	100,000-	400.0-
Obj 562	BUILDING/STRUCTURES		700,000-	700,000-	273,869-	155.6-
Total Expenses		248,335-	4,624,095-	4,624,095-	2,226,199-	107.7-
Fnd 107	FLOOD CONTROL	225,774				

Kittitas County

Special Revenue Funds

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 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 0.09 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.

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 108	PUBLIC FACILITES					
Obj 300	REVENUES		1,498,689	1,498,689	1,437,850	4.2-
Obj 310	TAXES	729,132	600,000	600,000	725,000	17.2
Obj 360	MISCELLANEOUS REVENUES	1,447	2,500	2,500	1,500	66.7-
Total Revenues		730,579	2,101,189	2,101,189	2,164,350	2.9
Obj 500	EXPENDITURES	308,589-	163,200-	163,200-		
Obj 508	ENDING FUND BALANCE		1,044,864-	1,044,864-	982,630-	6.3-
Obj 510	SALARIES AND WAGES	694-	3,000-	3,000-	3,000-	
Obj 520	PERSONNEL BENEFITS	430-				
Obj 531	OFFICE AND OPERATING SUPPLIES	364-				
Obj 541	PROFESSIONAL SERVICES	60,000-				
Obj 542	COMMUNICATIONS	47-				
Obj 548	REPAIRS & MAINTENANCE	404-				
Obj 552	INTERGOVT PMTS FED/STATE/LOCAL	529,764-	890,125-	890,125-	1,178,720-	24.5
Total Expenses		900,292-	2,101,189-	2,101,189-	2,164,350-	2.9
Fnd 108	PUBLIC FACILITES	169,713-				

Kittitas County Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 110	EIS TRUST					
Obj 300	REVENUES		377,710	377,710	185,000	104.2-
Total Revenues			377,710	377,710	185,000	104.2-
Obj 541	PROFESSIONAL SERVICES		377,710-	377,710-	185,000-	104.2-
Total Expenses			377,710-	377,710-	185,000-	104.2-
Fnd 110	EIS TRUST					

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 112	LOW INCOME HOUSING					
Obj 300	REVENUES		150,000	150,000	175,000	14.3
Obj 340	CHARGES FOR GOODS & SERVICES	44,557	44,000	44,000	50,000	12.0
Obj 360	MISCELLANEOUS REVENUES	87	50	50	100	50.0
Total Revenues		44,644	194,050	194,050	225,100	13.8
Obj 500	EXPENDITURES	84-	100-	100-	150-	33.3
Obj 508	ENDING FUND BALANCE		92,128-	92,128-	121,255-	24.0
Obj 510	SALARIES AND WAGES	750-	1,000-	1,000-	1,000-	
Obj 520	PERSONNEL BENEFITS	260-	372-	372-	1,395-	73.3
Obj 531	OFFICE AND OPERATING SUPPLIES	54-	100-	100-	100-	
Obj 541	PROFESSIONAL SERVICES	40,031-	100,350-	100,350-	101,200-	.8
Total Expenses		41,180-	194,050-	194,050-	225,100-	13.8
Fnd 112	LOW INCOME HOUSING	3,464				

Kittitas County

Special Revenue Funds

RECREATION

The Director of Public Works administers the Kittitas County Recreation Fund. This fund covers administration and operations of county owned recreation facilities including Gladmar Park, Vantage Park, and Kid's Pond Park.

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 113	RECREATION					
Obj 300	REVENUES		11,000	11,000	13,763	20.1
Obj 340	CHARGES FOR GOODS & SERVICES	3,500				
Obj 360	MISCELLANEOUS REVENUES	480	5,768	5,768	1,512	281.5-
Obj 390	OTHER FINANCING SOURCES	13,954	6,750	6,750	4,000	68.8-
Total Revenues		17,934	23,518	23,518	19,275	22.0-
Obj 500	EXPENDITURES	99-			100-	100.0
Obj 508	ENDING FUND BALANCE		9,168-	9,168-	10,000-	8.3
Obj 510	SALARIES AND WAGES	877-	2,250-	2,250-	1,450-	55.2-
Obj 520	PERSONNEL BENEFITS	541-			810-	100.0
Obj 531	OFFICE AND OPERATING SUPPLIES	51-	100-	100-	350-	71.4
Obj 544	TAXES & OPERATING ASSESSMENTS	87-			455-	100.0
Obj 545	OPERATING RENTAL/LEASES	75-				
Obj 546	INSURANCE AND BONDS	111-				
Obj 547	UTILITY SERVICES	972-				
Obj 548	REPAIRS & MAINTENANCE	404-	12,000-	12,000-	5,635-	113.0-
Obj 549	MISCELLANEOUS				75-	100.0
Obj 552	INTERGOVT PMTS FED/STATE/LOCAL	7,204-			400-	100.0
Total Expenses		10,421-	23,518-	23,518-	19,275-	22.0-
Fnd 113	RECREATION	7,513				

Kittitas County

Special Revenue Funds

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 114 HOMELESSNESS HOUSING ASSIST					
Obj 300 REVENUES		550,000	550,000	600,000	8.3
Obj 340 CHARGES FOR GOODS & SERVICES	232,353	230,219	230,219	240,000	4.1
Obj 360 MISCELLANEOUS REVENUES	416	400	400	500	20.0
Total Revenues	232,769	780,619	780,619	840,500	7.1
Obj 500 EXPENDITURES	213-	175-	175-	350-	50.0
Obj 508 ENDING FUND BALANCE		300,000-	300,000-	484,385-	38.1
Obj 510 SALARIES AND WAGES	1,896-	2,000-	2,000-	3,050-	34.4
Obj 520 PERSONNEL BENEFITS	830-	1,037-	1,037-	1,365-	24.0
Obj 531 OFFICE AND OPERATING SUPPLIES	26-	50-	50-	100-	50.0
Obj 541 PROFESSIONAL SERVICES	259,619-	477,357-	477,357-	351,250-	35.9-
Total Expenses	262,585-	780,619-	780,619-	840,500-	7.1
Fnd 114 HOMELESSNESS HOUSING ASSIST	29,816-				

Kittitas County

Special Revenue Funds

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 115 TRIAL COURT IMPROVEMENTS					
Obj 300 REVENUES		200,000	200,000	250,000	20.0
Obj 330 INTERGOVERNMENTAL REVENUES	40,428	42,000	42,000	42,000	
Obj 360 MISCELLANEOUS REVENUES	98	100	100	100	
Obj 390 OTHER FINANCING SOURCES	40,428	42,000	42,000	42,000	
Total Revenues	80,954	284,100	284,100	334,100	15.0
Obj 500 EXPENDITURES	10,206-			1,961-	100.0
Obj 508 ENDING FUND BALANCE		178,650-	178,650-	166,967-	7.0-
Obj 510 SALARIES AND WAGES				17,434-	100.0
Obj 520 PERSONNEL BENEFITS				7,738-	100.0
Obj 535 SMALL TOOLS/MINOR EQUIPMENT				5,000-	100.0
Obj 541 PROFESSIONAL SERVICES	51,710-	50,000-	50,000-	60,000-	16.7
Obj 548 REPAIRS & MAINTENANCE		55,450-	55,450-	70,000-	20.8
Obj 549 MISCELLANEOUS	2,250-			5,000-	100.0
Total Expenses	64,166-	284,100-	284,100-	334,100-	15.0
Fnd 115 TRIAL COURT IMPROVEMENTS	16,788				

Kittitas County

Special Revenue Funds

PUBLIC HEALTH

Vision:

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

Mission:

To protect and promote the health and the environment of the people of Kittitas County.

		2014	2015 ADOPTED	2015 AMENDED	2016 ADOPTED	% CHANGE
		ACTUAL	BUDGET	BUDGET	BUDGET	
Fnd 116	PUBLIC HEALTH					
Obj 300	REVENUES		638,440	587,561	427,615	37.4-
Obj 320	LICENSES & PERMITS	386,472	398,961	398,961	425,451	6.2
Obj 330	INTERGOVERNMENTAL REVENUES	463,056	534,947	634,585	605,845	4.7-
Obj 340	CHARGES FOR GOODS & SERVICES	152,084	155,209	155,209	180,995	14.3
Obj 360	MISCELLANEOUS REVENUES	3,703	200	200	150	33.3-
Obj 390	OTHER FINANCING SOURCES	267,037	266,929	266,929	394,595	32.4
Total Revenues		1,272,352	1,994,686	2,043,445	2,034,651	.4-
Obj 500	EXPENDITURES	93,865-	99,000-	99,000-	99,000-	
Obj 508	ENDING FUND BALANCE		516,325-	516,325-	487,805-	5.9-
Obj 510	SALARIES AND WAGES	834,357-	873,994-	873,994-	874,769-	.1
Obj 520	PERSONNEL BENEFITS	294,868-	323,048-	323,048-	331,402-	2.5
Obj 531	OFFICE AND OPERATING SUPPLIES	22,034-	30,314-	42,429-	30,819-	37.7-
Obj 532	FUEL CONSUMED	6,565-	7,000-	7,000-	7,100-	1.4
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	16,529-	4,050-	14,050-	17,790-	21.0
Obj 541	PROFESSIONAL SERVICES	35,295-	25,551-	35,403-	25,867-	36.9-
Obj 542	COMMUNICATIONS	12,935-	13,644-	13,644-	15,437-	11.6
Obj 543	TRAVEL	12,284-	7,788-	14,447-	9,682-	49.2-
Obj 545	OPERATING RENTAL/LEASES	40,883-	46,900-	48,141-	47,800-	.7-
Obj 546	INSURANCE AND BONDS	39,443-	19,205-	19,205-	16,205-	18.5-
Obj 547	UTILITY SERVICES	45-			300-	100.0
Obj 548	REPAIRS & MAINTENANCE	11,228-	11,750-	11,750-	12,012-	2.2
Obj 549	MISCELLANEOUS	19,329-	12,917-	21,809-	23,033-	5.3
Obj 564	EQUIPMENT	31,916-			32,500-	100.0
Obj 575	CAPITAL LEASES/INSTALLMENT PUR	3,127-	3,200-	3,200-	3,130-	2.2-
Obj 589	OTHER DEBT COSTS	593-				
Total Expenses		1,475,297-	1,994,686-	2,043,445-	2,034,651-	.4-
Fnd 116	PUBLIC HEALTH	202,944-				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 118	VETERANS ASSISTANCE					
Obj 300	REVENUES		50,000	50,000	74,272	32.7
Obj 310	TAXES	46,837	45,120	45,120	45,768	1.4
Obj 360	MISCELLANEOUS REVENUES	50	50	50	50	
Total Revenues		46,887	95,170	95,170	120,090	20.8
Obj 508	ENDING FUND BALANCE				22,420-	100.0
Obj 531	OFFICE AND OPERATING SUPPLIES	11,880-	16,350-	16,350-	16,350-	
Obj 532	FUEL CONSUMED	8,003-	14,900-	14,900-	14,900-	
Obj 541	PROFESSIONAL SERVICES	5,719-	18,675-	18,675-	20,575-	9.2
Obj 542	COMMUNICATIONS	121-	300-	300-	300-	
Obj 545	OPERATING RENTAL/LEASES	11,801-	20,000-	20,000-	20,000-	
Obj 547	UTILITY SERVICES	11,567-	24,945-	24,945-	25,045-	.4
Obj 549	MISCELLANEOUS				500-	100.0
Total Expenses		49,092-	95,170-	95,170-	120,090-	20.8
Fnd 118	VETERANS ASSISTANCE		2,205-			

Kittitas County

Special Revenue Funds

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 119 "911" PHONE SYSTEM					
Obj 310 TAXES	384,912	409,840	409,840	409,840	
Obj 330 INTERGOVERNMENTAL REVENUES	292,028	490,000	490,000	490,000	
Obj 360 MISCELLANEOUS REVENUES	77	160	160	160	
Total Revenues	677,017	900,000	900,000	900,000	
Fnd 119 "911" PHONE SYSTEM					
Obj 552 INTERGOVT PMTS FED/STATE/LOCAL	677,017-	900,000-	900,000-	900,000-	
Total Expenses	677,017-	900,000-	900,000-	900,000-	
Fnd 119 "911" PHONE SYSTEM					

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 120	3/10TH CRIMINAL JUSTICE TAX					
Obj 300	REVENUES		1,123,336	1,123,336	1,256,795	10.6
Obj 310	TAXES	1,372,067	1,297,982	1,297,982	1,470,000	11.7
Obj 360	MISCELLANEOUS REVENUES	547	418	418	675	38.1
Total Revenues		1,372,614	2,421,736	2,421,736	2,727,470	11.2
Obj 500	EXPENDITURES	91,601-	108,981-	108,981-	107,126-	1.7-
Obj 508	ENDING FUND BALANCE		655,838-	655,838-	972,075-	32.5
Obj 510	SALARIES AND WAGES	814,233-	883,318-	883,318-	895,233-	1.3
Obj 520	PERSONNEL BENEFITS	297,573-	378,151-	378,151-	365,586-	3.4-
Obj 531	OFFICE AND OPERATING SUPPLIES	17,933-	27,435-	27,435-	28,500-	3.7
Obj 532	FUEL CONSUMED	44,318-	59,000-	59,000-	33,500-	76.1-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	8,310-	28,743-	28,743-	19,650-	46.3-
Obj 541	PROFESSIONAL SERVICES	4,654-	22,285-	22,285-	17,330-	28.6-
Obj 542	COMMUNICATIONS	10,053-	14,950-	14,950-	10,500-	42.4-
Obj 543	TRAVEL	2,967-	9,075-	9,075-	9,200-	1.4
Obj 546	INSURANCE AND BONDS	12,630-	17,425-	17,425-	15,220-	14.5-
Obj 548	REPAIRS & MAINTENANCE	25,600-	55,530-	55,530-	54,750-	1.4-
Obj 549	MISCELLANEOUS	9,336-	20,625-	20,625-	16,250-	26.9-
Obj 551	INTERGOVT PROFESSIONAL SERVICE	97,372-	105,000-	105,000-	127,050-	17.4
Obj 564	EQUIPMENT		35,380-	35,380-	55,500-	36.3
Total Expenses		1,436,581-	2,421,736-	2,421,736-	2,727,470-	11.2
Fnd 120	3/10TH CRIMINAL JUSTICE TAX	63,967-				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 122	TREASURER'S M & O					
Obj 360	MISCELLANEOUS REVENUES	110,963				
Total Revenues		110,963				
Obj 500	EXPENDITURES	2,946-				
Obj 510	SALARIES AND WAGES	26,188-				
Obj 520	PERSONNEL BENEFITS	10,483-				
Obj 531	OFFICE AND OPERATING SUPPLIES	823-				
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	3,717-				
Obj 541	PROFESSIONAL SERVICES	36,024-				
Obj 542	COMMUNICATIONS	7,022-				
Obj 549	MISCELLANEOUS	21,473-				
Total Expenses		108,678-				
Fnd 122	TREASURER'S M & O	2,286				

Kittitas County

Special Revenue Funds

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.

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 123	NOXIOUS WEED CONTROL					
Obj 300	REVENUES		100,000	100,000	100,000	
Obj 330	INTERGOVERNMENTAL REVENUES	172,705	170,000	170,000	180,000	5.6
Obj 340	CHARGES FOR GOODS & SERVICES	13,977	14,000	14,000	16,000	12.5
Obj 360	MISCELLANEOUS REVENUES	187,347	191,000	191,000	191,000	
Total Revenues		374,029	475,000	475,000	487,000	2.5
Obj 500	EXPENDITURES	21,492-	24,000-	24,000-	24,000-	
Obj 508	ENDING FUND BALANCE		100,000-	100,000-	100,000-	
Obj 510	SALARIES AND WAGES	191,040-	195,000-	195,000-	202,000-	3.5
Obj 520	PERSONNEL BENEFITS	58,900-	69,750-	69,750-	71,750-	2.8
Obj 531	OFFICE AND OPERATING SUPPLIES	21,352-	16,750-	16,750-	21,750-	23.0
Obj 532	FUEL CONSUMED	13,272-	14,000-	14,000-	13,000-	7.7-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	6,562-	4,500-	4,500-	4,500-	
Obj 541	PROFESSIONAL SERVICES	9,467-	8,250-	8,250-	8,250-	
Obj 542	COMMUNICATIONS	3,207-	6,500-	6,500-	5,500-	18.2-
Obj 543	TRAVEL	820-	1,000-	1,000-	1,000-	
Obj 545	OPERATING RENTAL/LEASES	7,843-	8,500-	8,500-	8,500-	
Obj 546	INSURANCE AND BONDS	9,063-	10,750-	10,750-	10,750-	
Obj 547	UTILITY SERVICES	40-				
Obj 548	REPAIRS & MAINTENANCE	7,272-	9,000-	9,000-	8,750-	2.9-
Obj 549	MISCELLANEOUS	3,889-	2,000-	2,000-	2,250-	11.1
Obj 564	EQUIPMENT	5,508-	5,000-	5,000-	5,000-	
Total Expenses		359,727-	475,000-	475,000-	487,000-	2.5
Fnd 123	NOXIOUS WEED CONTROL	14,301				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 125	AUDITOR CENT DOC PRESERVATION					
Obj 300	REVENUES		300,000	300,000	250,000	20.0-
Obj 330	INTERGOVERNMENTAL REVENUES	48,449	48,000	48,000	47,500	1.1-
Obj 340	CHARGES FOR GOODS & SERVICES	23,371	23,062	23,062	25,000	7.8
Obj 360	MISCELLANEOUS REVENUES	246	105	105	250	58.0
Total Revenues		72,066	371,167	371,167	322,750	15.0-
Obj 508	ENDING FUND BALANCE		231,317-	231,317-	137,150-	68.7-
Obj 531	OFFICE AND OPERATING SUPPLIES				100-	100.0
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	9,254-	3,000-	3,000-	3,000-	
Obj 541	PROFESSIONAL SERVICES	10,860-	17,100-	17,100-	39,000-	56.2
Obj 543	TRAVEL	396-	1,500-	1,500-	1,500-	
Obj 548	REPAIRS & MAINTENANCE	58,543-	42,750-	42,750-	59,500-	28.2
Obj 549	MISCELLANEOUS	250-	500-	500-	500-	
Obj 564	EQUIPMENT	91,795-	68,000-	68,000-	75,000-	9.3
Obj 575	CAPITAL LEASES/INSTALLMENT PUR	1,763-	7,000-	7,000-	7,000-	
Total Expenses		172,861-	371,167-	371,167-	322,750-	15.0-
Fnd 125	AUDITOR CENT DOC PRESERVATION	100,795-				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 126	LEASED WATER FUND					
Obj 300	REVENUES				100,000	100.0
Obj 320	LICENSES & PERMITS	63,395	25,000	25,000		
Total Revenues		63,395	25,000	25,000	100,000	75.0
Obj 500	EXPENDITURES				100,000-	100.0
Obj 541	PROFESSIONAL SERVICES	1,299-				
Obj 545	OPERATING RENTAL/LEASES	25,000-	25,000-	25,000-		
Total Expenses		26,299-	25,000-	25,000-	100,000-	75.0
Fnd 126	LEASED WATER FUND	37,096				

Kittitas County

Special Revenue Funds

MISDEMEANANT PROBATION

Departments Mission: Kittitas County Misdemeanant Probation performs probation functions for all Courts of Limited Jurisdiction within Kittitas County regarding adult misdemeanor and gross misdemeanor offenders (including crimes of violence, crimes against property and the most serious of non-felony driving crimes.) With a total current caseload consistently over 3,000 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 trained, 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.

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 127	MISDEMEANANT PROBATION					
Obj 300	REVENUES		155,471	155,471	41,710	272.7-
Obj 340	CHARGES FOR GOODS & SERVICES	700,960	718,515	718,515	707,905	1.5-
Obj 360	MISCELLANEOUS REVENUES	96	130	130	100	30.0-
Obj 390	OTHER FINANCING SOURCES	193	100	100	13,547	99.3
Total Revenues		701,249	874,216	874,216	763,262	14.5-
Obj 500	EXPENDITURES	52,668-	61,958-	61,958-	55,453-	11.7-
Obj 510	SALARIES AND WAGES	468,158-	521,473-	521,473-	462,107-	12.9-
Obj 520	PERSONNEL BENEFITS	177,832-	211,114-	211,114-	191,130-	10.5-
Obj 531	OFFICE AND OPERATING SUPPLIES	1,480-	3,150-	3,150-	2,000-	57.5-
Obj 532	FUEL CONSUMED	960-	2,000-	2,000-	1,000-	100.0-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	4,636-	24,024-	24,024-	13,000-	84.8-
Obj 541	PROFESSIONAL SERVICES	5,019-	7,300-	7,300-	5,575-	30.9-
Obj 542	COMMUNICATIONS	2,577-	6,100-	6,100-	3,250-	87.7-
Obj 543	TRAVEL	549-	1,550-	1,550-	2,000-	22.5
Obj 545	OPERATING RENTAL/LEASES	12,754-	13,547-	13,547-	13,547-	
Obj 546	INSURANCE AND BONDS	6,674-	8,000-	8,000-	7,000-	14.3-
Obj 548	REPAIRS & MAINTENANCE	1,379-	3,500-	3,500-	2,500-	40.0-
Obj 549	MISCELLANEOUS	425-	10,500-	10,500-	4,700-	123.4-
Total Expenses		735,112-	874,216-	874,216-	763,262-	14.5-
Fnd 127	MISDEMEANANT PROBATION		33,863-			

Kittitas County

Special Revenue Funds

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 130	PROSECUTOR VICTIM/WITNESS				
Obj 300		36,000	36,000	2,972	1,111.3-
Obj 330	21,313	16,084	50,056	50,056	
Obj 340	55,119	52,700	52,700	52,700	
Obj 360	40	20	20	65	69.2
Obj 390	35,640		39,178	40,000	2.1
Total Revenues	112,112	104,804	177,954	145,793	22.1-
Obj 500	8,058-	6,400-	6,400-	10,447-	38.7
Obj 508			39,178-		
Obj 510	71,624-	61,032-	95,004-	87,060-	9.1-
Obj 520	26,465-	23,100-	23,100-	33,636-	31.3
Obj 531	295-	1,250-	1,250-	1,250-	
Obj 535	138-	650-	650-	650-	
Obj 541	4,913-	100-	100-	100-	
Obj 542	451-	450-	450-	450-	
Obj 543	2,522-	4,000-	4,000-	4,000-	
Obj 545		422-	422-	300-	40.7-
Obj 548	2,392-	2,800-	2,800-	3,300-	15.2
Obj 549	2,750-	4,600-	4,600-	4,600-	
Total Expenses	119,606-	104,804-	177,954-	145,793-	22.1-
Fnd 130				7,494-	

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 131	DRUG ENFORCEMENT RESERVE FUND					
Obj 300	REVENUES		30,000	30,000	50,000	40.0
Obj 350	FINES & PENALTIES	25,535	15,000	15,000	20,000	25.0
Total Revenues		25,535	45,000	45,000	70,000	35.7
Obj 508	ENDING FUND BALANCE		23,000-	23,000-	45,000-	48.9
Obj 541	PROFESSIONAL SERVICES	10,000-	22,000-	22,000-	25,000-	12.0
Total Expenses		10,000-	45,000-	45,000-	70,000-	35.7
Fnd 131	DRUG ENFORCEMENT RESERVE FUND	15,535				

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 133	DOMESTIC VIOLENCE					
Obj 340	CHARGES FOR GOODS & SERVICES	657				
Obj 350	FINES & PENALTIES	284				
Total Revenues		941				
Fnd 133	DOMESTIC VIOLENCE	941				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 134	PUBLIC DEFENSE					
Obj 300	REVENUES		130,300	130,300	128,300	1.6-
Obj 330	INTERGOVERNMENTAL REVENUES	46,096	45,000	45,000	47,000	4.3
Obj 360	MISCELLANEOUS REVENUES	87	200	200	200	
Total Revenues		46,183	175,500	175,500	175,500	
Obj 508	ENDING FUND BALANCE		100,000-	100,000-	100,000-	
Obj 541	PROFESSIONAL SERVICES	28,725-	75,500-	75,500-	75,500-	
Total Expenses		28,725-	175,500-	175,500-	175,500-	
Fnd 134	PUBLIC DEFENSE	17,458				

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 135	FORFEITED DRUG PROCEEDS FUND					
Obj 300	REVENUES		22,500	22,500	28,000	19.6
Obj 350	FINES & PENALTIES	5,262	4,000	4,000		
Total Revenues		5,262	26,500	26,500	28,000	5.4
Obj 541	PROFESSIONAL SERVICES		26,000-	26,000-	28,000-	7.1
Obj 544	TAXES & OPERATING ASSESSMENTS	273-	500-	500-		
Total Expenses		273-	26,500-	26,500-	28,000-	5.4
Fnd 135	FORFEITED DRUG PROCEEDS FUND	4,989				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 136	ADULT MISD P-CH DIVERSION FUND					
Obj 300	REVENUES			60,850		
Obj 340	CHARGES FOR GOODS & SERVICES	11,300				
Total Revenues		11,300		60,850		
Obj 500	EXPENDITURES			60,850-		
Total Expenses				60,850-		
Fnd 136	ADULT MISD P-CH DIVERSION FUND	11,300				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 140	STADIUM					
Obj 300	REVENUES		617,657	617,657	498,355	23.9-
Obj 310	TAXES	731,514	720,000	720,000	725,000	.7
Obj 330	INTERGOVERNMENTAL REVENUES	39,899			50,000	100.0
Obj 360	MISCELLANEOUS REVENUES	146	200	200	200	
Total Revenues		771,559	1,337,857	1,337,857	1,273,555	5.1-
Obj 500	EXPENDITURES	259,190-	156,029-	156,029-	105,369-	48.1-
Obj 508	ENDING FUND BALANCE		777,438-	777,438-	780,636-	.4
Obj 510	SALARIES AND WAGES	2,851-	3,000-	3,000-	10,922-	72.5
Obj 520	PERSONNEL BENEFITS	1,314-	1,040-	1,040-	3,078-	66.2
Obj 531	OFFICE AND OPERATING SUPPLIES	71-	50-	50-	250-	80.0
Obj 541	PROFESSIONAL SERVICES	334,885-	400,200-	400,200-	373,200-	7.2-
Obj 542	COMMUNICATIONS	65-	100-	100-	100-	
Total Expenses		598,376-	1,337,857-	1,337,857-	1,273,555-	5.1-
Fnd 140	STADIUM	173,183				

Kittitas County

Special Revenue Funds

		2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 142	REAL ESTATE EXCISE TAX TECH					
Obj 300	REVENUES		80,000	80,000	75,000	6.7-
Obj 330	INTERGOVERNMENTAL REVENUES	8,630	8,400	8,400	9,700	13.4
Obj 340	CHARGES FOR GOODS & SERVICES	5,898	5,500	5,500	6,000	8.3
Total Revenues		14,527	93,900	93,900	90,700	3.5-
Obj 500	EXPENDITURES				2,500-	100.0
Obj 508	ENDING FUND BALANCE		37,900-	37,900-	51,110-	25.9
Obj 510	SALARIES AND WAGES				22,200-	100.0
Obj 520	PERSONNEL BENEFITS				8,890-	100.0
Obj 548	REPAIRS & MAINTENANCE	3,750-	6,000-	6,000-	6,000-	
Obj 564	EQUIPMENT		50,000-	50,000-		
Total Expenses		3,750-	93,900-	93,900-	90,700-	3.5-
Fnd 142	REAL ESTATE EXCISE TAX TECH	10,777				



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 3 active Debt Service Funds; 2010 GO & Refunding Bond and the CRID 96-1 and Guaranty 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 matured 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.

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

KITTITAS COUNTY DEBT SERVICE FUNDS

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, 2014 Property Tax Value \$5,629,046,903		
		Remaining Debt Capacity
2.5% General Purpose limit allocation between:	140,726,173	
Up to 1.5 debt without a vote	84,435,704	
Less: Outstanding Debt	12,783,012	
Less: Excess of Debt with a vote	0	
Add: Available Assets	317,018	
Equals: Remaining Debt capacity without a vote		71,969,710
Up to 2.5% Debt with a vote	140,726,173	
Less: Outstanding Debt	0	
Add: Available Assets	0	
Equals: remaining Debt Capacity with a vote		140,726,173

Kittitas County

Debt Service Funds

		2014	2015 ADOPTED	2015 AMENDED	2016 ADOPTED	% CHANGE
		ACTUAL	BUDGET	BUDGET	BUDGET	
Fnd 202	2010 GO & REFUNDING BOND					
Obj 360	MISCELLANEOUS REVENUES				500	100.0
Obj 390	OTHER FINANCING SOURCES	876,233	884,833	884,833	722,333	22.5-
Total Revenues		876,233	884,833	884,833	722,833	22.4-
Obj 579	DEBT SERVICE: PRINCIPLE	580,000-	600,000-	600,000-	450,000-	33.3-
Obj 580	DEBT SERVICE: INTEREST	295,931-	284,333-	284,333-	272,333-	4.4-
Obj 589	OTHER DEBT COSTS	355-	500-	500-	500-	
Total Expenses		876,287-	884,833-	884,833-	722,833-	22.4-
Fnd 202	2010 GO & REFUNDING BOND	54-				
Fnd 205	COUNTY REFUND					
Obj 310	TAXES		6,000	6,000		
Total Revenues			6,000	6,000		
Obj 549	MISCELLANEOUS	6,000-				
Obj 579	DEBT SERVICE: PRINCIPLE		6,000-	6,000-		
Total Expenses			6,000-	6,000-		
Fnd 205	COUNTY REFUND	6,000-				
Fnd 206	CRID 96-1 BOND					
Obj 300	REVENUES				315,927	100.0
Obj 360	MISCELLANEOUS REVENUES	182			500	100.0
Total Revenues		182			316,427	100.0
Obj 500	EXPENDITURES				92,500-	100.0
Obj 508	ENDING FUND BALANCE				223,927-	100.0
Total Expenses					316,427-	100.0
Fnd 206	CRID 96-1 BOND	182				
Fnd 207	CRID GUARANTY FUND					
Obj 300	REVENUES				7,500	100.0
Obj 360	MISCELLANEOUS REVENUES	7				
Total Revenues		7			7,500	100.0
Obj 500	EXPENDITURES				7,500-	100.0
Total Expenses					7,500-	100.0
Fnd 207	CRID GUARANTY FUND	7				

Kittitas County
2016 Budget

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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 one Capital Project Fund; Capital Improvements Fund REET.

Capital Facilities (REET)

The 2016 Capital Facilities budget is funding the debt payment of the Jail repairs and Jail Expansion from the REET funds in the amount of \$89,013 for the Jail Repairs and \$424,582 for the Jail Expansion for a total of \$513,595. The total 2016 budget for Capital Facilities is \$1,100,500.

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 2016 departmental budgets is \$2,245,915. The detailed listing of authorized purchases is on the next page.

SIX YEAR CAPITAL FACILITY PLAN

The Board of County Commissioners adopted Ordinance 2014-017, *Adoption of the Kittitas County Capital Improvement Program for the planning period 2015-2020*.

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 Items included in the plan that are in the 2016 budget are:

- Courthouse Admin Building - Conceptual plan \$150,000
- Kittitas Valley Event Center - Conceptual plan \$50,000

The Capital Facilities Plan starts on page 187 of this document.

PUBLIC WORKS 6 YEAR TRANSPORTATION PLAN & ANNUAL CONSTRUCTION PROGRAM

The Six Year Transportation Plan for the period 2016-2021 was adopted by the Board of County Commissioners per Resolution 2015-149. This plan is required by RCW 36.81.121.

The Annual Construction Program for 2016 was adopted by the Board of County Commissioners per Resolution 2015-148 and amended per Board of County Commissioners Resolution 2015-161. This plan is required WAC 136.16

Both of these documents are included in this budget document and start on page 235.

KITITAS COUNTY CAPITAL PROJECT FUNDS

Capitalized Equipment

Fnd 001	GENERAL FUND	
SOB 6403	COMPUTER EQUIPMENT	141,195.00
SOB 6404	COMPUTER SOFTWARE	88,400.00
SOB 6407	COMMUNICATIONS EQUIPMENT	7,620.00
SOB 6408	VEHICLES	255,000.00
SOB 6410	LAW ENFORCEMENT WEAPONS/GEAR	2,700.00
Fnd 001	GENERAL FUND	494,915.00
Fnd 116	PUBLIC HEALTH	
SOB 6404	COMPUTER SOFTWARE	7,500.00
SOB 6408	VEHICLES	25,000.00
Fnd 116	PUBLIC HEALTH	32,500.00
Fnd 120	3/10TH CRIMINAL JUSTICE TAX	
SOB 6404	COMPUTER SOFTWARE	500.00
SOB 6408	VEHICLES	55,000.00
Fnd 120	3/10TH CRIMINAL JUSTICE TAX	55,500.00
Fnd 123	NOXIOUS WEED CONTROL	
SOB 6408	VEHICLES	5,000.00
Fnd 123	NOXIOUS WEED CONTROL	5,000.00
Fnd 125	AUDITOR CENT DOC PRESERVATION	
SOB 6404	COMPUTER SOFTWARE	75,000.00
Fnd 125	AUDITOR CENT DOC PRESERVATION	75,000.00
Fnd 401	SOLID WASTE	
SOB 6408	VEHICLES	50,000.00
SOB 6409	MISCELLANEOUS	10,000.00
Fnd 401	SOLID WASTE	60,000.00
Fnd 403	WATER MITIGATION	
SOB 6401	OFFICE EQUIPMENT /WATER PURCHASE	500,000.00
Fnd 403	WATER MITIGATION	500,000.00
Fnd 501	EQUIPMENT RENTAL & REVOLVING	
SOB 6408	VEHICLES	1,023,000.00
Fnd 501	EQUIPMENT RENTAL & REVOLVING	1,023,000.00
	Report Final Totals	2,245,915.00

Kittitas County

Capital Project Funds

	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2016 ADOPTED BUDGET	% CHANGE
Fnd 301 COUNTY CAPITAL IMPROVEMENTS					
Obj 300 REVENUES		800,000	1,180,594	500,000	136.1-
Obj 310 TAXES	755,941	500,000	660,000	600,000	10.0-
Obj 360 MISCELLANEOUS REVENUES	384	600	600	500	20.0-
Total Revenues	756,325	1,300,600	1,841,194	1,100,500	67.3-
Obj 500 EXPENDITURES	518,098-	509,795-	1,050,389-	513,595-	104.5-
Obj 508 ENDING FUND BALANCE		785,805-	785,805-	586,905-	33.9-
Obj 552 INTERGOVT PMTS FED/STATE/LOCAL		5,000-	5,000-		
Total Expenses	518,098-	1,300,600-	1,841,194-	1,100,500-	67.3-
Fnd 301 COUNTY CAPITAL IMPROVEMENTS	238,227				

Kittitas County
2016 Budget

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Kittitas County Solid Waste Compost Facility

Proprietary Funds

KITITAS 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 2016 Solid Waste budget is \$4,617,537.

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

The Kittitas County Solid Waste Advisory Committee

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

In 2009, Kittitas County started our new Compost Facility operation which is the first of its kind for an Eastern Washington county of our size. Yard waste is accepted at each of the County owned Transfer Stations at a reduced fee if the yard waste is separated from garbage. This material is then ground up and placed into wind rolls. After heat, moisture and microorganism, has done the job of breaking the organic material into compost, the compost is screened.

Community Development Services

The 2016 Community Development Services budget is \$2,518,522. Internally, we track all expenses and revenues by program function within the department; Building Department, Planning Department and Code Enforcement. The 2016 departmental breakdown is below:

2016 Community Development Services Budget		
Department	Revenues	Expenditures
Building	\$2,073,952	\$ 1,377,026
Planning	432,770	1,020,968
Code Enforcement	11,800	120,528
Total	\$2,518,522	\$2,518,522

KITTITAS COUNTY PROPRIETARY FUNDS

Water Mitigation

The water in the Yakima River Drainage Basin, which is most of the water in Kittitas County, is fully appropriated, meaning using water for a beneficial purpose. There is no water available for new appropriations.

Kittitas County received an order from the Growth Management Hearings Board which requires that the County start measures to protect the quality and quantity of surface water and ground water resources.

The County entered into a settlement agreement with the appellants in the Growth Management Hearings Board case, including the Department of Ecology (Ecology). The settlement agreement was signed on May 15, 2014 and required the County to consider regulations to require mitigation for new or expanded uses of ground water in the Yakima River Drainage Basin in Lower Kittitas County. Mitigation is defined: to make something less severe or harmful. In this case, mitigation can be in the form of a portion of a water right purchased from a water bank. The adequacy of mitigation shall be determined by Ecology. Upper Kittitas County has been under an Ecology rule (WAC 173-539A) requiring mitigation and metering of all new or expanded uses of water since July 16, 2009.

Starting December 2, 2015, all new or expanded uses of groundwater in Kittitas County within the Yakima River Basin will need Water Budget Neutral water mitigation (WBN) and need to be metered. Water Budget Neutral mitigation is a withdrawal of water whose impact to area streams is offset by water from existing water rights being left in stream. For new domestic uses, most folks will need to purchase WBN mitigation for their new homes. They can buy mitigation from either a private water bank or the Kittitas County Water Bank. Other options for mitigation include water rights transfers or have an existing adequate ground water rights.

Kittitas County will offer two types of mitigation packages from the Kittitas County Water Bank. The package available to each customer will be determined by the parcel's irrigation access. Package A is only available to folks with access to other outdoor irrigation and will offer 275 gallons per day for indoor domestic use. Package B is only available to folks without access to outdoor irrigation and will offer 275 gallons per day for indoor domestic use only and 25 gallons per day for outdoor use up to 500 square feet. The packages offered through the Kittitas County Water Bank were determined by a Citizen's Advisory Committee and adopted by the Board of County Commissioners.

When a customer comes to the County to purchase mitigation, they will begin the process with an eligibility review. The eligibility review will determine which Kittitas County Water Bank zone the parcel is in, how the parcel was created, well construction requirements, and which mitigation process the customer will be eligible for.

The Kittitas County Water Bank will have 4 processes for issuing a mitigation certificate:

- Green Zone (Water Budget Neutral Mitigation): Over the Counter Process at the Kittitas County Public Health Department with a processing time of approximately ten business days.
- Green Zone (Permit required): A permit for ground water use from Ecology will be required. Kittitas County is currently working with Ecology on a more streamlined process to potentially process these in an over-the-counter process. Current Ecology permit processing time is approximately six months.

KITTITAS COUNTY PROPRIETARY FUNDS

- Yellow Zone (Water Budget Neutral Mitigation): Review by Ecology will be required and processing time is currently approximately six months.
- Yellow Zone (Permit required): A permit for ground water use from Ecology will be required. Current Ecology permit processing time is approximately 9 months to 1 year.

Next, the customer will drill their well, sign an irrigation affidavit (to determine what package to purchase), sign a metering agreement, and apply for mitigation according to the eligible process steps. Once mitigation is obtained, the customer will record their mitigation certificate and metering agreement on their deed/title with the Kittitas County Auditor's Office.

Then, the customer can apply for their Adequate Water Supply Determination, which is Kittitas County Public Health Department's review of the parcel's water situation. We review mitigation, well location, well construction, well flow, and water quality. Once this review is complete, a customer has everything they need with water to apply for a building permit with Kittitas County Community Development Services.

Information provided by Kittitas County Health Department

KITTITAS COUNTY PROPRIETARY FUNDS

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 2016 is \$7,118,787.



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 2016 budget is \$190,000.

Kittitas County Proprietary Funds

SOLID WASTE DEPARTMENT

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."

		2014	2015 ADOPTED	2015 AMENDED	2016 ADOPTED	% CHANGE
		ACTUAL	BUDGET	BUDGET	BUDGET	
Fnd 401	SOLID WASTE					
Obj 300	REVENUES		961,915	961,915	866,289	11.0-
Obj 330	INTERGOVERNMENTAL REVENUES	158,236	111,640	111,640	129,627	13.9
Obj 340	CHARGES FOR GOODS & SERVICES	3,232,782	3,040,612	3,040,612	3,502,621	13.2
Obj 360	MISCELLANEOUS REVENUES	119,748	116,900	116,900	119,000	1.8
Obj 390	OTHER FINANCING SOURCES	74				
Total Revenues		3,510,840	4,231,067	4,231,067	4,617,537	8.4
Obj 500	EXPENDITURES	43,901-	48,974-	48,974-	46,960-	4.3-
Obj 501	DEPRECIATION, AMORTIZATION EXP	223,864-	300,000-	300,000-	300,000-	
Obj 510	SALARIES AND WAGES	390,232-	477,510-	477,510-	478,590-	.2
Obj 520	PERSONNEL BENEFITS	138,206-	166,412-	166,412-	184,084-	9.6
Obj 531	OFFICE AND OPERATING SUPPLIES	35,062-	44,850-	44,850-	53,698-	16.5
Obj 532	FUEL CONSUMED	22,157-	19,770-	19,770-	18,720-	5.6-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	4,203-	34,450-	34,450-	38,000-	9.3
Obj 541	PROFESSIONAL SERVICES	2,105,145-	2,332,180-	2,332,180-	2,870,668-	18.8
Obj 542	COMMUNICATIONS	5,895-	7,725-	7,725-	7,230-	6.9-
Obj 543	TRAVEL	4,897-	13,000-	13,000-	13,500-	3.7
Obj 544	TAXES & OPERATING ASSESSMENTS	12,937-	56,250-	56,250-	56,281-	.1
Obj 545	OPERATING RENTAL/LEASES	120,919-	107,550-	107,550-	80,300-	33.9-
Obj 546	INSURANCE AND BONDS	19,196-	23,500-	23,500-	23,500-	
Obj 547	UTILITY SERVICES	28,387-	34,800-	34,800-	41,650-	16.5
Obj 548	REPAIRS & MAINTENANCE	118,702-	227,671-	227,671-	233,800-	2.6
Obj 549	MISCELLANEOUS	9,020-	13,825-	13,825-	17,545-	21.2
Obj 551	INTERGOVT PROFESSIONAL SERVICE	39,272-	14,100-	14,100-	14,261-	1.1
Obj 563	OTHER IMPROVEMENTS	24,334-			1,000-	100.0
Obj 564	EQUIPMENT	24,334	230,000-	230,000-	60,000-	283.3-
Obj 579	DEBT SERVICE: PRINCIPLE		75,000-	75,000-	75,000-	
Obj 580	DEBT SERVICE: INTEREST	3,375-	3,500-	3,500-	2,750-	27.3-
Total Expenses		3,325,369-	4,231,067-	4,231,067-	4,617,537-	8.4
Fnd 401	SOLID WASTE	185,472				

Kittitas County Proprietary Funds

COMMUNITY DEVELOPMENT DEPARTMENT

MISSION:

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.

Fnd 402	COMMUNITY DEVELOPMENT SERVICES					
Obj 300	REVENUES		785,430	785,430	843,802	6.9
Obj 320	LICENSES & PERMITS	1,058,713	935,000	935,000	1,223,000	23.6
Obj 330	INTERGOVERNMENTAL REVENUES	122,001	75,000	75,000	134,640	44.3
Obj 340	CHARGES FOR GOODS & SERVICES	76,751	170,000	170,000	206,830	17.8
Obj 350	FINES & PENALTIES	7,475	10,000	10,000	10,000	
Obj 360	MISCELLANEOUS REVENUES	247	45	45	250	82.0
Obj 390	OTHER FINANCING SOURCES	100,000			100,000	100.0
<hr style="border-top: 1px dashed black;"/>						
Total Revenues		1,365,187	1,975,475	1,975,475	2,518,522	21.6
<hr style="border-top: 1px dashed black;"/>						
Obj 500	EXPENDITURES	59,464-	84,739-	84,739-	101,114-	16.2
Obj 501	DEPRECIATION, AMORTIZATION EXP	9,072-	500-	500-		
Obj 508	ENDING FUND BALANCE		371,272-	371,272-	595,836-	37.7
Obj 510	SALARIES AND WAGES	528,566-	794,618-	794,618-	859,136-	7.5
Obj 520	PERSONNEL BENEFITS	190,210-	300,590-	300,590-	325,324-	7.6
Obj 531	OFFICE AND OPERATING SUPPLIES	14,329-	10,150-	10,150-	20,315-	50.0
Obj 532	FUEL CONSUMED	7,886-	7,500-	7,500-	8,300-	9.6
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	40,241-	31,350-	31,350-	5,000-	527.0-
Obj 541	PROFESSIONAL SERVICES	474,250-	168,050-	168,050-	407,650-	58.8
Obj 542	COMMUNICATIONS	11,088-	14,200-	14,200-	14,400-	1.4
Obj 543	TRAVEL	4,386-	4,500-	4,500-	9,000-	50.0
Obj 544	TAXES & OPERATING ASSESSMENTS	120-	120-	120-	180-	33.3
Obj 545	OPERATING RENTAL/LEASES	62,187-	60,531-	60,531-	89,857-	32.6
Obj 546	INSURANCE AND BONDS	18,440-	24,500-	24,500-	24,500-	
Obj 547	UTILITY SERVICES	52-			120-	100.0
Obj 548	REPAIRS & MAINTENANCE	10,501-	24,315-	24,315-	21,200-	14.7-
Obj 549	MISCELLANEOUS	11,025-	15,540-	15,540-	36,590-	57.5
Obj 564	EQUIPMENT		63,000-	63,000-		
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Total Expenses		1,441,816-	1,975,475-	1,975,475-	2,518,522-	21.6
<hr style="border-top: 1px dashed black;"/>						
Fnd 402	COMMUNITY DEVELOPMENT SERVICES	76,629-				

Kittitas County Proprietary Funds

WATER MITIGATION DEPARTMENT

The Yakima River Drainage Basin, which comprises the majority of Kittitas County, is fully-appropriated. There is no water available for new appropriations. Senior water rights are defined with priority dates prior to May 10, 1905. All later priority dates are junior and are at risk of curtailment during drought years, whether they are surface water or ground water uses.

Kittitas County is also currently under a compliance order from the Growth Management Hearings Board which requires the county, among other things, to employ measures to protect the quality and quantity of surface water and ground water resources.

The County has negotiated a settlement proposal with the appellants in the Growth Management Hearings Board case, including the Department of Ecology (Ecology). As part of the settlement, the county agrees to consider regulations which will require mitigation for new uses of ground water in Lower Kittitas County residing in the Yakima River Drainage Basin.

Fnd 403	WATER MITIGATION			
Obj 300	REVENUES		500,000	100.0
Total Revenues			500,000	100.0
Obj 564	EQUIPMENT		500,000-	100.0
Total Expenses			500,000-	100.0
Fnd 403	WATER MITIGATION			

Kittitas County Proprietary Funds

EQUIPMENT RENTAL & REVOLVING

The Director of Public Works manages the Kittitas County Equipment Rental and Revolving (E. R. & R.) Fund. The E. R. & 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 E. R. & R. Fund accounts for the pits and quarries, culvert pipe, oil and lubricants, road equipment and road signs used in the daily operation of the County Road Fund.

Fnd 501	EQUIPMENT RENTAL & REVOLVING					
Obj 300	REVENUES		3,911,710	3,911,710	4,481,152	12.7
Obj 340	CHARGES FOR GOODS & SERVICES	413,141	451,100	451,100	468,350	3.7
Obj 360	MISCELLANEOUS REVENUES	1,592,199	1,823,285	1,823,285	1,954,285	6.7
Obj 390	OTHER FINANCING SOURCES	81,525	126,000	126,000	215,000	41.4
Total Revenues		2,086,865	6,312,095	6,312,095	7,118,787	11.3
Obj 500	EXPENDITURES	21,905-	101,580-	101,580-	101,750-	.2
Obj 501	DEPRECIATION, AMORTIZATION EXP	513,870-				
Obj 508	ENDING FUND BALANCE		3,475,095-	3,475,095-	4,198,287-	17.2
Obj 510	SALARIES AND WAGES	194,545-	234,450-	234,450-	236,875-	1.0
Obj 520	PERSONNEL BENEFITS	118,403-	140,420-	140,420-	146,885-	4.4
Obj 531	OFFICE AND OPERATING SUPPLIES	291,417-	913,300-	913,300-	538,260-	69.7-
Obj 532	FUEL CONSUMED	262,674-				
Obj 534	ITEMS PURCHASE INVENTORY/RESAL	85,570-	208,500-	208,500-	207,500-	.5-
Obj 535	SMALL TOOLS/MINOR EQUIPMENT	20,278-				
Obj 541	PROFESSIONAL SERVICES	78,632-	307,300-	307,300-	209,410-	46.8-
Obj 542	COMMUNICATIONS	8,099-				
Obj 543	TRAVEL	311-				
Obj 544	TAXES & OPERATING ASSESSMENTS	1,111-				
Obj 545	OPERATING RENTAL/LEASES	60,790-	121,525-	121,525-		
Obj 546	INSURANCE AND BONDS	50,313-				
Obj 547	UTILITY SERVICES	27,861-				
Obj 548	REPAIRS & MAINTENANCE	284,595-	100-	100-	100-	
Obj 549	MISCELLANEOUS	6,179-	21,525-	21,525-	448,120-	95.2
Obj 551	INTERGOVT PROFESSIONAL SERVICE	5,108-	8,800-	8,800-	8,600-	2.3-
Obj 561	LAND PURCHASES	51,481-				
Obj 564	EQUIPMENT	1,492,380-	779,500-	779,500-	1,023,000-	23.8
Obj 565	CONSTRUCTION OF FIXED ASSET	1,672,839				
Total Expenses		1,902,681-	6,312,095-	6,312,095-	7,118,787-	11.3
Fnd 501	EQUIPMENT RENTAL & REVOLVING	184,184				

Kittitas County Proprietary Funds

Fnd 511	UNEMPLOYMENT COMPENSATION					
Obj 300	REVENUES		140,000	140,000	150,000	6.7
Obj 340	CHARGES FOR GOODS & SERVICES	49,203	40,000	40,000	40,000	
Total Revenues		49,203	180,000	180,000	190,000	5.3
Obj 508	ENDING FUND BALANCE		80,000-	80,000-	140,000-	42.9
Obj 541	PROFESSIONAL SERVICES	47,817-	100,000-	100,000-	50,000-	100.0-
Total Expenses		47,817-	180,000-	180,000-	190,000-	5.3
Fnd 511	UNEMPLOYMENT COMPENSATION	1,386				

Kittitas County
2016 Budget

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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 \$7,178.

This can only be used on the libraries and the Regional Library committee has set it up to purchase a 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 Fund

		2014	2015 ADOPTED	2015 AMENDED	2016 ADOPTED	% CHANGE
		ACTUAL	BUDGET	BUDGET	BUDGET	
nd 601	JEREMY WILLIAMS LIBRARY TRUST					
Obj 300	REVENUES		7,170	7,170	7,175	.1
Obj 360	MISCELLANEOUS REVENUES	2	3	3	3	
<hr/>						
Total Revenues		2	7,173	7,173	7,178	.1
Obj 508	ENDING FUND BALANCE		6,873-	6,873-	6,678-	2.9-
Obj 531	OFFICE AND OPERATING SUPPLIES		300-	300-	500-	40.0
<hr/>						
Total Expenses			7,173-	7,173-	7,178-	.1
<hr/>						
nd 601	JEREMY WILLIAMS LIBRARY TRUST	2				
<hr/>						
Report Final Totals		2				
<hr/>						



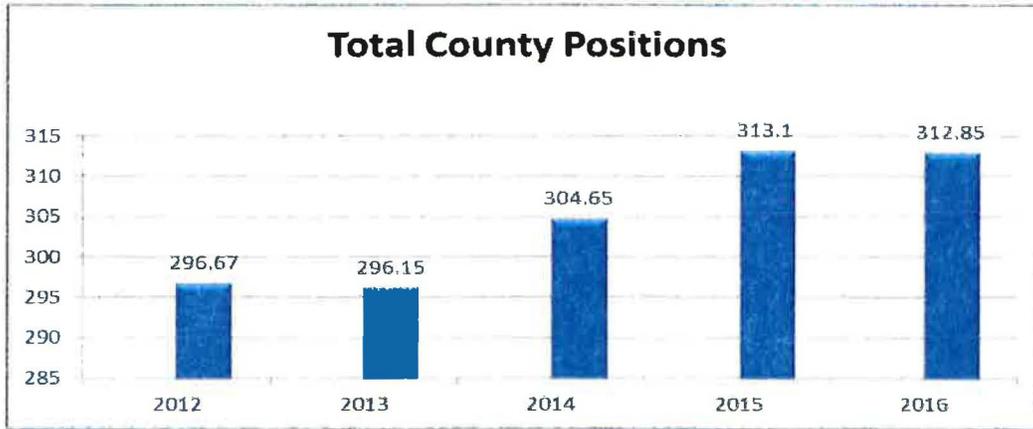
Personnel

KITTITAS COUNTY PERSONNEL

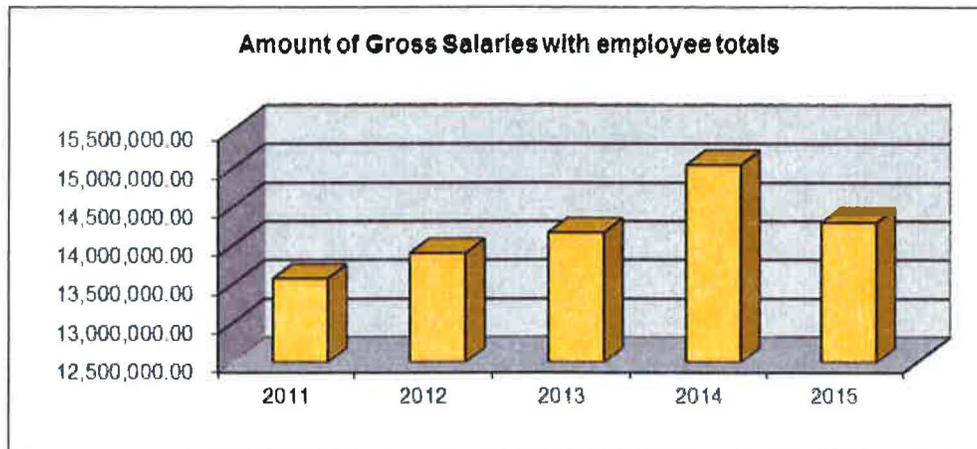
This section includes the listing of budgeted County positions for each department of the government with comparisons starting at 2012 through 2016. Included is the pay scales and description of each employee type; number of positions by department, the actual schedule for each position by employee grouping and the 2015 payroll rate information.

PERSONNEL DATA

Kittitas County has approximately 313 approved positions, an increase of approximately 5% from the 296 positions in 2012.



Kittitas County gross salaries increased from \$13,580,666 in 2011 to \$14,302,115 in 2015; an increase of approximately 5% increase in wages over the 5 years.



2016 PERSONNEL CHANGES

During the 2016 budget process the Board of County Commissioners authorized a couple of personnel changes. The departmental personnel changes include the following;

- Assessor – increased by one position by adding an additional Appraiser position
- Auditor – increased by one position – Fiscal Clerk
- Juvenile Probation – reduced one position in late 2015, due to the retirement of an employee, department continued the reduction in 2016
- Facilities Maintenance – Eliminated the full time director position and added this responsibility to the Solid Waste Director position, 50%/50%

KITITAS COUNTY PERSONNEL

- County Road – The department is currently restructuring the departmental positions
- Community Development Services – The current Planning official is the interim director as the Director position has not been filled

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 County Auditor's Department, Human Resource Department, Juvenile Probation, Prosecutor Attorney, Sheriff, Event Center and Public Health. 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 incentive. In order to receive a 4% premium reduction on 2016 medical premium rates, the County had to have at least 40% of eligible employees complete the program, which comprised of employees completing three steps by November 15, 2015.

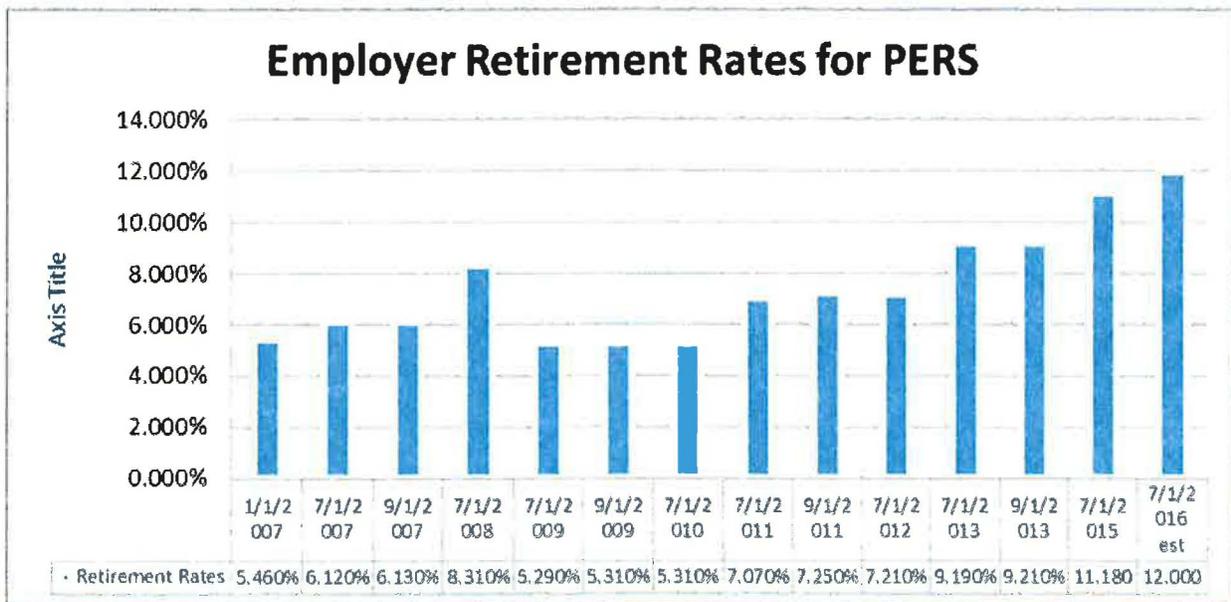
The four points are earned from healthy behaviors as listed below:

- Submit Biometric Numbers
- Take a Health Risk Assessment
- Certify tobacco use status
- Earn 1 point by either have completed the program for 2015 OR reading a health article.

Once completed, the individual employee would receive a deductible credit of \$150 for 2015. Spouses/domestic partners were also eligible to complete the 4 steps and earn a \$150 deductible credit. Spouses/domestic partners did not count towards the 40% requirement. Kittitas County had 44% of their employees participating in the *Live Well at WCIF* wellness incentive.

RETIREMENT

The 2016 budget includes an anticipated increase in the retirement contribution for the PERS plans from 11.18% to 12.00% effective July 1, 2016. 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 for the past 10 years.



KITTITAS COUNTY PERSONNEL

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 2012-160. The term for these positions is January 2013 through December 2016. County Commissioner District #3 wages were established by Resolution 2014-008 for January 2015 through December 2018.

The salaries set for the remaining elected officials for the terms of 2015 to 2018 were established by Resolution 2015-189, with the wages for 2017 and 2018 to be determined.

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.)

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 2016 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. The 2016 budget includes a 3% increase for eligible positions. The county currently pays \$700.00 towards medical, dental, vision and life insurance for the employees of the Courthouse Union through Washington Counties Insurance Fund.

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. The 2016 budget includes a 3% increase for eligible positions. The county currently pays \$700.00 towards medical, dental, vision and life insurance for the employees of the Courthouse Union through Washington Counties Insurance Fund.

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

KITTITAS COUNTY PERSONNEL

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 5% 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 2016 is 1.0% effective January 1, 2016 and 1.0% effective July 1, 2016. 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, 2015 through December 31, 2017.

KITTITAS COUNTY PERSONNEL

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 2015 is 2.0% effective January 1, 2016. The county currently pays \$700.00 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 27 members. The current contract is under negotiations. 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 31 members. The wage increase for 2016 is 2.5% effective January 1, 2016. The county currently pays 90% of the \$1,517.20 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 49 members. The current contract is under negotiations. The union contract effective date is January 1, 2013 through December 31, 2015.

MISDEMEANANT PROBATION UNION These positions are the misdemeanor probation personnel. They are represented by Teamsters Local 760, which includes 9 members. The current contract is under negotiations. The union contract effective date is January 1, 2013 through December 31, 2015.

Later in this section is the chart for 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.

KITTTITAS COUNTY PERSONNEL

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.

There are two (2) unpaid holidays for reasons of faith or conscience, or an organized activity conducted under the auspices of a religious denomination, church or organization. This was enacted by the State in 2014, and provides all public employees with two unpaid days per calendar year (they do not roll over or accrue)

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 240 hours		
<u>Accrual schedule</u>	<u>full-time</u>	
Monthly		14 hrs

Sick - accumulated to a total of 1,120 hours		
<u>Accrual schedule</u>	<u>full-time</u>	
Monthly		8 hrs

Non-Union Personnel Policies

Vacation - accumulated to a total of 240 hours		
<u>Accrual schedule</u>	<u>8 hrs full-time</u>	
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 1,120 hours		
<u>Accrual schedule</u>	<u>full-time</u>	
Monthly		8 hrs

Appraisers Union

Vacation - accumulated to a total of 240 hours		
<u>Accrual schedule</u>	<u>8 hrs full-time</u>	
0 months through 6 months		0 hrs
6 months through 1 year		10 hrs
1 year through 7 years		10 hrs
8 years through 15 years		13 hrs
16+ years		17 hrs

KITTITAS COUNTY PERSONNEL

Sick - accumulated to a total of 1,120 hours		
<u>Accrual schedule</u>		<u>8 hrs full-time</u>
Monthly		8 hrs

Courthouse Union

Vacation - accumulated to a total of 240 hours		
<u>Accrual schedule</u>		<u>8 hrs full-time</u>
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 1,120 hours		
<u>Accrual schedule</u>		<u>8 hrs full-time</u>
Monthly		8 hrs

County Road Union

Vacation - accumulated to a total of 240 hours		
<u>Accrual schedule</u>		<u>8 hrs full-time</u>
0 through 5 months		0 hrs
6 months 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 1,120 hours		
<u>Accrual schedule</u>		<u>8 hrs full-time</u>
Monthly		8 hrs

Sheriff Deputies Union

Vacation - accumulated to a total of 240 hours		
<u>Accrual schedule</u>		<u>full-time</u>
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 1056 hours		
<u>Accrual schedule</u>		<u>full-time</u>
Monthly		8 hrs

Correction Officers Union

Vacation - accumulated to a total of 240 hours		
<u>Accrual schedule</u>		<u>full-time</u>
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

KITTITAS COUNTY PERSONNEL

Clerical Vacation - accumulated to a total of 240 hours

<u>Accrual schedule</u>	<u>full-time</u>
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 1,056 hours

<u>Accrual schedule</u>	<u>full-time</u>
Monthly	8 hrs

Misdemeanant Probation Union

Vacation - accumulated to a total of 240 hours

<u>Accrual schedule</u>	<u>full-time</u>
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 1,120 hours

<u>Accrual schedule</u>	<u>full-time</u>
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	\$.35 per hour
After 7 years employment	\$.42 per hour
After 10 years employment	\$.47 per hour
After 15 years employment	\$.51 per hour
After 20 years employment	\$.57 per hour
After 25 years employment	\$.63 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

KITTITAS COUNTY PERSONNEL

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 included 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 three Public Employee plans; two Law Enforcement Officers Fire Fighters plans and the Public Services Employee Retirement System.

KITITITAS COUNTY PERSONNEL

	2012	2013	2014	2015	2016
GENERAL FUND					
Assessor	14.00	13.00	13.00	13.00	14.00
Auditor	12.75	12.75	12.75	12.75	13.50
Fire Marshal	1.80	1.80	1.80	2.00	2.00
Clerk	7.00	7.00	7.00	7.00	7.00
Commissioners	5.75	5.75	5.75	5.75	5.75
Information Technology	7.00	8.00	8.00	8.00	8.00
Co-Operative Extension	2.00	2.00	2.00	2.00	2.00
Judge, Superior Court	4.00	4.00	4.00	4.00	4.00
Juvenile	7.50	7.00	7.00	7.00	6.00
Lower District Court	10.52	10.50	10.50	11.00	11.00
Facilities Maintenance	5.00	5.00	6.00	7.00	6.50
Coroner	-	-	-	1.00	1.00
Emergency Medical Services	1.00	1.00	1.00	1.00	2.00
Prosecuting Attorney	25.10	23.00	23.00	23.00	22.00
Sheriff	81.00	78.00	86.00	85.75	87.50
Treasurer	7.00	7.00	8.00	8.00	8.00
Upper District Court	7.00	7.00	7.00	7.00	7.00
Human Resources	2.00	2.00	2.00	2.00	2.00
County Fair	5.80	5.80	5.80	5.80	5.80
TOTAL GENERAL FUND	206.22	200.60	210.60	213.05	215.05
SPECIAL REVENUES					
County Road	44.75	46.00	43.75	46.00	45.00
Public Health	14.70	19.80	17.80	17.80	16.80
Noxious Weed	4.00	3.50	4.00	4.00	4.00
Misdemeanant Probation	9.00	8.50	8.50	8.50	7.75
TOTAL SPECIAL REVENUE	72.45	77.80	74.05	76.30	73.55
ENTERPRISE					
Solid Waste	7.00	7.00	8.00	8.75	8.25
Community Development Services	11.00	10.75	12.00	15.00	16.00
TOTAL ENTERPRISE	18.00	17.75	20.00	23.75	24.25
TOTAL COUNTY	296.67	296.15	304.65	313.10	312.85

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

**KITTITAS COUNTY
2016 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		1	Appraisers
	Appraiser III Sales Analyst		2	Appraisers
	Appraiser II		2	Appraisers
	Appraiser I		2	Appraisers
	Personal Property Deputy		1	Courthouse
	Cadastral Technician		1	Courthouse
	Data Processor Deputy		1	Courthouse
	Real Property Deputy		0	Courthouse
	Senior Citizen Deputy		1	Courthouse
	Total Assessor		0	14
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
	Fiscal Clerk		0.75	Courthouse
	Election Deputy		0.75	Courthouse
	Office Deputy	1	0	Courthouse
	Licensing Deputy II		1	Courthouse
	Records Deputy II	1	1	Courthouse
	Records Deputy I		1	Courthouse
	Licensing Deputy I		2	Courthouse
	Total Auditor	3	13.5	
FIRE MARSHAL	Fire Marshal		1	Exempt
	Deputy Fire Marshal		1	Non-Union
	Total Fire Marshal	0	2	
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-Pros		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
2016 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
	Judicial Asst/Court Coordinator		1	Exempt
	Court Reporter		0	Non-Union
	Total Judge-Superior Court	0	4	
JUVENILE	Probation Services Director (eliminated 2015)		0	Exempt
	Juvenile Court Administrator		1	Exempt
	Admin Asst/Probation Manager (reclassified JCA-2015)		0	Exempt
	Juvenile Probation Counselor	0.5	2	Probation
	Field & Custody Counselor (1/2 position 3/10 position)		1	Probation
	JCA Assistant		1	Courthouse
	Office Manager (reclassified as JCA Asst-2015)		0	Courthouse
	Diversion Coordinator		1	Non-Union
Total Juvenile	0.5	6		
LOWER DISTRICT	Judge		1	Elected
	Court Administrator		1	Exempt
	Asst Judicial Administrator		0	Courthouse
	Legal Process Assistant III		8	Courthouse
	Probation Assistant		1	Courthouse
	Total Lower District Court	0	11	
MAINTENANCE	Director (.5 Solid Waste & .5 Maintenance)		0.5	Exempt
	Assistant Maintenance Supervisor		1	Courthouse
	Maintenance Technician II		1	Courthouse
	Maintenance Technician I		4	Courthouse
	Building Grounds Custodian (reclassified Maint Tech I-2015)		0	Courthouse
	Total Maintenance	0	6.5	
EMS	Emergency Medical Services Coordinator		1	Exempt
	EMS Assistant		1	Non-Union
	Total EMS	0	2	
CORONER	Coroner		1	Exempt
	Total Coroner	0	1	
PROSECUTING ATTORNEY	Prosecuting Attorney		1	Elected
	Deputy Prosecutor I		2	Exempt
	Deputy Prosecutor II (Two positions 3/10 positions)	2	1	Exempt
	Deputy Prosecutor III		5	Exempt
	Office Administrator		1	Exempt
	Crime Victim Specialist		1.5	Non-Union
	Legal Secretary III		1	Non-Union
	Legal Secretary II		2	Non-Union
	Legal Secretary I		4	Non-Union
	Receptionist	1	0	Non-Union
	Restitution Specialist		0.5	Non-Union
	Sexual Assault Interviewer/Victim Witness		1	Non-Union
	Paralegal/Support Enforcement		2	Non-Union
	Total Prosecuting Attorney	3	22	

**KITTITAS COUNTY
2016 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		4	Line
	Detective		5	Line
	Patrol Officer (7 positions 3/10's positions)	3	19	Line
	Patrol Sergeant	1	3	Line
	Law Enforcement Technologist (3/10's position)		1	Corrections
	Control Room Operator		5	Corrections
	Corrections Lieutenant		1	Corrections
	Corrections Officer		23	Corrections
	Corrections Corporal		4	Corrections
	Corrections Sergeant		2	Corrections
	Courthouse Security Officer (one positions 3/10's position)		3.75	Corrections
	Fiscal Clerk		1	Corrections
	Law Enforcement Clerk (one position 3/10 position)		7.75	Corrections
	Receptionist		1	Corrections
Transport Officer		1	Corrections	
Total Sheriff		4	87.5	
TREASURER	Treasurer		1	Elected
	Administrative Asst. III		1	Exempt
	Fiscal Technician III		1	Courthouse
	Revenue Account Deputy (reclassified Fiscal Tech III-2015)		0	Courthouse
	Fiscal Technician II		2	Courthouse
	Tax/Warrant Deputy (reclassified Fiscal Tech II-2015)		0	Courthouse
	Tax/ULID Deputy (reclassified Fiscal Tech II-2015)		0	Courthouse
	Fiscal Clerk		3	Courthouse
	Tax Collection Deputy (reclassified Fiscal Clerk-2015)		0	Courthouse
	Tax Roll Deputy (reclassified Fiscal Clerk-2015)		0	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
	Event Operations Aide (2 @ 40%)		0.8	Courthouse
	Program Support Technician (2 @ 40%) (reclassified EOA-2015)		0	Courthouse
	Program Support Tech(1-Budget reduct @ 40%) (reclassif	0.4	0	Courthouse
	Total County Fair	0.4	5.8	
TOTAL GENERAL FUND		11.90	215.05	

**KITTITAS COUNTY
2016 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
	Administrative Asst.		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	Courthouse
	Technical Secretary		1	Courthouse
	Laborer - Full Time		1	Road
	Engineer Tech IV		1	Road
	Equipment Operator		22	Road
Mechanic		2	Road	
Survey Party Chief		0	Road	
Total County Road		0	45	
PUBLIC HEALTH	Health Officer		0.2	Boards & Comm
	Public Health Administrator		1	Exempt
	Environmental Health Supervisor		1	Exempt
	Community Health Services Supervisor		1	Exempt
	Health Promotion Supervisor		1	Exempt
	Administrative Supervisor		1	Exempt
	Administrative Assistant II (reclassified Admin Sup-2015)		0	Exempt
	Public Health Nurse II (2@-50%) 1FTE		1	Exempt
	Fiscal Analyst		1	Courthouse
	Environmental Health Specialist I		1	Non-Union
	Environmental Health Specialist II		2	Non-Union
	Environmental Health Specialist 2		1.6	Non-Union
	Permit Technician	1	0	Non-Union
	Public Health Technician		2	Non-Union
	Public Health Clerk II (reclassified Pub Hlth Tech-2015)		0	Non-Union
	Public Health Clerk I (reclassified Pub Hlth Tech-2015)		0	Non-Union
	Assessment Coordinator		1	Non-Union
	Health Promotion Specialist I		2	Non-Union
	Community Health Specialist I (reclassified Hlth Promo Spec I-2015)		0	Non-Union
	Community Health Specialist II (reclassified Hlth Promo Spec I-2015)		0	Non-Union
Total Public Health		1	16.8	
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)	0	1	Non-Union
	Total Noxious Weed	0	4	

**KITTITAS COUNTY
2016 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	0.75	0.75	Courthouse
	Total Misdemeanant Probation	0.75	7.75	
SOLID WASTE	Director (.5 Solid Waste & .5 Maintenance)		0.5	Exempt
	Assistant Director		1	Exempt
	HHW Supervisor		1	Exempt
	Solid Waste Specialist (reclassified HHW Sup-2015)		0	Exempt
	Compost Facility Specialist		1	Exempt
	Solid Waste Assistant		1	Courthouse
	Scale House Attendant II		1	Courthouse
	Scale House Attendant I		1.75	Courthouse
	Solid Waste Operator		1	Road
	Total Solid Waste	0	8.25	
COMMUNITY DEVELOPMENT SERVICES	Director		1	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
	GIS Technician		1	Non-Union
	Building Inspector		3	Non-Union
	Building Inspector-seasonal 8 months		0	Non-Union
	Plans Examiner		3	Non-Union
	Total Community Development Services	0	16	
TOTAL COUNTY		13.65	312.85	

Kittitas County Wage Scales as of January 2016

Elected Officials

147 SUPERIOR COURT JUDGE	6,776	(this is the County's Share 1/2 Judges salary is paid directly by the State)
144 DISTRICT COURT JUDGE - LOWER	12,903	
143 DISTRICT COURT JUDGE-UPPER 69%	12,903	
145 PROSECUTING ATTORNEY	11,011	
146 SHERIFF	7,608	
141 COMMISSIONER - DISTRICT 2	6,067	
140 COMMISSIONER - DISTRICT 1	6,067	
142 COMMISSIONER - DISTRICT 3	6,067	
136 ASSESSOR	5,859	
137 AUDITOR	5,859	
138 CLERK	5,859	
149 CORONER	5,859	
139 TREASURER	5,859	

Exempt

	Min	Mid	Max
118 PUBLIC WORKS DIRECTOR	6,769	7,852	8,935
122 SOLID WASTE/ MAINT DIRECTOR	6,769	7,852	8,935
277 COUNTY ENGINEER	6,313	7,323	8,333
222 WATER RESOURCE PRG MANAGER	6,313	7,323	8,333
103 CDS DIRECTOR	5,860	6,798	7,735
217 DEPUTY PROSECUTOR III	5,677	6,585	7,494
278 COUNTY SURVEYOR	5,552	6,436	7,317
106 PUBLIC HEALTH ADMINISTRATOR	5,403	6,267	7,132
109 IT DIRECTOR	5,132	5,953	6,774
120 FIRE MARSHAL	5,039	5,845	6,651
150 HUMAN RESOURCE DIRECTOR	4,950	5,742	6,534
223 BUDGET & FINANCE MANAGER	4,858	5,635	6,413
114 UNDERSHERIFF	4,858	5,635	6,413
297 PLANNING OFFICIAL	4,768	5,531	6,294
115 OPERATIONS COMMANDER	4,768	5,531	6,294
130 JAIL COMMANDER	4,768	5,531	6,294
234 NETWORK ADMINISTRATOR	4,676	5,424	6,172
116 MAINTENANCE MANAGER	4,494	5,213	5,932
293 COMMUNITY HEALTH SVCS SPVR	4,494	5,213	5,932
387 ASSISTANT DIRECTOR	4,494	5,213	5,932
221 HHW SUPERVISOR	4,494	5,213	5,932
256 HEALTH PROMOTION SPVR	4,494	5,213	5,932
294 ENVIRONMENTAL HEALTH SPVR	4,494	5,213	5,932
230 APPLICATION DEVELOPMENT MGR	4,402	5,106	5,811
213 GIS COORDINATOR	4,402	5,106	5,811
215 DEPUTY PROSECUTOR II	4,402	5,106	5,811
262 FINANCE SYSTEM MANAGER	4,312	5,002	5,692
224 TRANSPORTATION MANAGER	4,286	4,966	5,647
244 COMPUTER SYSTEM ADMINISTRATOR	4,220	4,895	5,570
226 CONSTRUCTION MANAGER	4,130	4,791	5,452
227 JUVENILE COURT ADMINISTRATOR	4,130	4,791	5,452
211 CHIEF PROBATION OFFICER	4,106	4,757	5,408
214 DEPUTY PROSECUTOR I	4,039	4,685	5,331
110 DISTRICT COURT ADMIN	3,856	4,473	5,090
104 EVENT CENTER DIRECTOR	3,856	4,473	5,090
112 CHIEF FINANCIAL MANAGER	3,856	4,473	5,090
237 AIRPORT MANAGER	3,833	4,441	5,049
148 NOXIOUS WEED PROGRAM COORD	3,767	4,370	4,972
119 SUPERIOR COURT ADMIN	3,675	4,263	4,851
296 COMPOST FACILITY SPECIALIST	3,584	4,157	4,731
219 JUDICIAL ASSISTANT/COURT COORD	3,563	4,127	4,692
295 DEPUTY FIRE MARSHAL	3,472	4,022	4,571
245 EMS COORDINATOR	3,403	3,947	4,492
113 OFFICE ADMINISTRATOR	3,311	3,841	4,371
349 ADMINISTRATIVE SUPERVISOR	3,291	3,812	4,332
299 SENIOR PERMIT TECHNICIAN	3,129	3,630	4,130
360 ADMINISTRATIVE ASSISTANT-PW	2,765	3,207	3,650
308 ADMINISTRATIVE ASSISTANT II	2,748	3,182	3,615

Kittitas County Wage Scales as of January 2016

Non-Union	Min	Mid	Max
209 PLANNER GIS SPECIALIST	4,312	5,002	5,692
271 PUBLIC HEALTH NURSE II	3,948	4,580	5,211
292 PLANNER III	3,833	4,441	5,049
107 CLERK OF THE BOARD	3,767	4,370	4,972
265 WEB DEVELOPER	3,744	4,338	4,930
212 PLANNER II	3,675	4,263	4,851
272 ENVIRONMENTAL HEALTH SPEC 2	3,584	4,157	4,731
264 COMMUNITY HEALTH SPEC II	3,584	4,157	4,731
243 PLANS EXAMINER	3,492	4,051	4,609
295 DEPUTY FIRE MARSHAL	3,472	4,022	4,571
220 HUMAN RESOURCE REPRESENTATIVE	3,403	3,947	4,492
287 ASSESSMENT COORDINATOR I	3,403	3,947	4,492
233 HEALTH PROMOTION SPECIALIST I	3,403	3,947	4,492
239 ENVIRONMENTAL HEALTH SPEC 1	3,382	3,917	4,453
254 COMMUNITY HEALTH SPEC I	3,382	3,917	4,453
286 ENGINEER TECHNICIAN II	3,382	3,917	4,453
251 SERVICE DESK SPECIALIST	3,311	3,841	4,371
242 BUILDING INSPECTOR	3,311	3,841	4,371
258 PLANNER 1	3,220	3,735	4,250
238 INVESTIGATION/ENFORCEMENT OFFICER	3,220	3,735	4,250
263 ASSISTANT COORDINATOR	3,129	3,630	4,130
205 DIVERSION/COMM SRVC COORD	3,039	3,525	4,011
269 SEXUAL ASSAULT INTERVIEWER	3,039	3,525	4,011
310 LEGAL SECRETARY III	2,946	3,417	3,889
218 PARALEGAL-SUP ENFORCE	2,946	3,417	3,889
225 ENGINEER TECHNICIAN I	2,946	3,417	3,889
241 PERMIT TECHNICIAN	2,946	3,417	3,889
312 PUBLIC HEALTH TECHNICIAN	2,929	3,393	3,854
253 CRIME VICTIM SPECIALIST	2,856	3,313	3,770
305 LEGAL SECRETARY II	2,765	3,207	3,650
322 EMS ASSISTANT	2,765	3,207	3,650
354 DEPUTY CLERK OF THE BOARD	2,675	3,103	3,531
329 LEGAL SECRETARY I	2,675	3,103	3,531
248 PROGRAM ASSISTANT	2,675	3,103	3,531
381 HUMAN RESOURCE ASSISTANT	2,387	2,762	3,138
306 RECEPTIONIST	2,129	2,470	2,810

Non-Union Hourly	Min	Mid	Max
102 ROAD FOREMAN	22.25	25.81	29.37
124 SHOP FOREMAN	20.68	23.99	27.30
405 TRAFFIC TECHNICIAN	17.53	20.33	23.14
290 NOXIOUS WEED LEAD INSPECTOR	13.85	16.07	18.28
261 NOXIOUS WEED INSPECTOR II	12.80	14.85	16.90

Appraisers	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
204 APPRAISER IV	4,967	5,091	5,220	5,350	5,482	5,620
275 APPRAISER III SALES ANALYST	4,586	4,702	4,818	4,939	5,063	5,188
203 APPRAISER III	4,259	4,364	4,474	4,586	4,702	4,818
266 APPRAISER II	3,858	3,955	4,054	4,155	4,259	4,365
259 APPRAISER I	3,672	3,764	-	-	-	-
Effective July 1, 2016						
204 APPRAISER IV	5,017	5,142	5,272	5,404	5,537	5,676
275 APPRAISER III SALES ANALYST	4,632	4,749	4,866	4,988	5,114	5,240
203 APPRAISER III	4,302	4,408	4,519	4,632	4,749	4,866
266 APPRAISER II	3,897	3,995	4,095	4,197	4,302	4,409
259 APPRAISER I	3,709	3,802	-	-	-	-

Kittitas County Wage Scales as of January 2016

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Courthouse Union							
333 FISCAL ANALYST	3,618	3,700	3,784	3,869	3,956	4,044	4,134
313 FISCAL ANALYST	3,618	3,700	3,784	3,869	3,956	4,044	4,134
424 ASSISTANT MAINTENANCE SPVR	3,537	3,616	3,698	3,781	3,866	3,953	4,041
325 CADASTRAL TECHNICIAN	3,498	3,576	3,656	3,739	3,823	3,909	3,996
324 PERSONAL PROPERTY DEPUTY	3,258	3,330	3,416	3,481	3,557	3,637	3,718
366 FISCAL TECHNICIAN III	3,258	3,330	3,416	3,481	3,557	3,637	3,718
311 JUVENILE COURT ADMIN ASSISTANT	3,258	3,330	3,416	3,481	3,557	3,637	3,718
340 ASSISTANT JUDICIAL ADMIN	3,258	3,330	3,416	3,481	3,557	3,637	3,718
425 MAINTENANCE TECHNICIAN II	3,232	3,304	3,377	3,451	3,527	3,604	3,684
423 MAINTENANCE TECHNICIAN I	3,111	3,180	3,250	3,322	3,395	3,470	3,546
339 LEGAL PROCESS COORDINATOR	3,015	3,082	3,151	3,221	3,292	3,365	3,439
314 DATA PROCESSOR	2,896	2,961	3,027	3,094	3,163	3,233	3,304
304 SR CITIZEN DEPUTY	2,896	2,961	3,027	3,094	3,163	3,233	3,304
321 ELECTIONS DEPUTY	2,896	2,961	3,027	3,094	3,163	3,233	3,304
317 LICENSING DEPUTY II	2,896	2,961	3,027	3,094	3,163	3,233	3,304
367 FISCAL TECHNICIAN II	2,896	2,961	3,027	3,094	3,163	3,233	3,304
318 RECORDS DEPUTY II	2,896	2,961	3,027	3,094	3,163	3,233	3,304
345 DEPUTY CLERK	2,896	2,961	3,027	3,094	3,163	3,233	3,304
338 LEGAL PROCESS ASSISTANT III	2,896	2,961	3,027	3,094	3,163	3,233	3,304
389 PROBATION ASSISTANT	2,896	2,961	3,027	3,094	3,163	3,233	3,304
368 OFFICE MANAGER	2,896	2,961	3,027	3,094	3,163	3,233	3,304
372 PROGRAM ASSISTANT	2,896	2,961	3,027	3,094	3,163	3,233	3,304
326 RECORDS DEPUTY - CLK	2,896	2,961	3,027	3,094	3,163	3,233	3,304
343 FISCAL TECHNICIAN I	2,773	2,836	2,900	2,965	3,031	3,099	3,168
391 SOLID WASTE ASSISTANT	2,773	2,836	2,900	2,965	3,031	3,099	3,168
373 FISCAL TECHNICIAN I	2,773	2,836	2,900	2,965	3,031	3,099	3,168
375 TECHNICAL SECRETARY	2,773	2,836	2,900	2,965	3,031	3,099	3,168
337 LEGAL PROCESS ASSISTANT II	2,653	2,713	2,774	2,837	2,901	2,966	3,032
351 PROBATION SECRETARY	2,653	2,713	2,774	2,837	2,901	2,966	3,032
369 SCALE HOUSE ATTENDANT II	2,653	2,713	2,774	2,837	2,901	2,966	3,032
331 EXTENSION ASSISTANT	2,653	2,713	2,774	2,837	2,901	2,966	3,032
422 BUILDING/GROUNDS CUSTODIAN	2,653	2,713	2,774	2,837	2,901	2,966	3,032
309 REAL PROPERTY DEPUTY	2,533	2,587	2,642	2,698	2,755	2,813	2,875
356 OFFICE ASSISTANT - CDS	2,533	2,587	2,642	2,698	2,755	2,813	2,875
361 FISCAL CLERK	2,533	2,587	2,642	2,698	2,755	2,813	2,875
370 SCALE HOUSE ATTENDANT I	2,533	2,587	2,642	2,698	2,755	2,813	2,875
319 OFFICE DEPUTY - AUD	2,412	2,464	2,517	2,571	2,626	2,682	2,739
344 RECORDS DEPUTY I	2,412	2,464	2,517	2,571	2,626	2,682	2,739
316 LICENSING DEPUTY I	2,412	2,464	2,517	2,571	2,626	2,682	2,739
336 LEGAL PROCESS ASSISTANT I	2,412	2,464	2,517	2,571	2,626	2,682	2,739
341 RECEPTIONIST - PW	2,412	2,464	2,517	2,571	2,626	2,682	2,739
Courthouse Union - Hourly							
450 EVENT OPERATIONS AIDE	15.30	15.66	16.03	16.40	16.78	17.17	17.57
303 OFFICE DEPUTY - CLRK	13.92	14.22	14.52	14.83	15.15	15.47	15.80
County Road Union (2015 Wages)							
472 ENGINEER TECH IV	28.62	-					
443 LEADPERSON SUPERVISOR	25.06	-					
462 LEADMAN BLACKOIL/BOOM TRUCK	24.06	-					
471 SURVEY PARTY CHIEF	23.54	-					
442 LEAD PERSON-EQUIPMENT OPER	23.06	-					
411 MECHANIC	22.06	22.35					
473 SURVEY TECHNICIAN	22.06	-					
441 EQUIPMENT OPERATOR	22.06	-					
352 RYEGRASS FACILITY ATTENDANT	22.06	-					
453 SPRAY OPERATOR	20.48	23.06					
461 BLACK OIL/BOOM TRUCK OPER	20.48	23.06					
421 FLAGGER/LABORER	19.48	-					

Kittitas County Wage Scales as of January 2016

Sheriff Line Deputies		Starting	After Year 1	After Year 2	After Year 3	After Year 4
510	PATROL SERGEANT	6,165	6,322	-	-	-
505	CORPORAL	5,701	5,814	-	-	-
511	PATROL OFFICER	4,543	4,712	4,872	5,161	5,430
Sheriff Corrections Union (2015 Wages)		Starting	After Year 1	After Year 2	After Year 3	After Year 4
550	LIEUTENANT - KCCC	4,623	4,747	-	-	-
542	LE TECHNOLOGIST	4,369	4,602	4,850	5,110	5,383
541	CORRECTION SERGEANT	4,202	4,316	-	-	-
535	CORRECTION CORPORAL	4,117	-	-	-	-
512	TRANSPORT OFFICER	3,448	3,579	3,723	3,996	4,221
513	COURTHOUSE SECURITY OFFICER	3,448	3,579	3,723	3,996	4,221
521	CORRECTION OFFICER	3,201	3,321	3,455	3,709	3,918
525	CONTROL ROOM OPERATOR	2,899	3,008	3,120	3,341	3,524
348	FISCAL CLERK (LE)	2,896	3,012	3,127	3,368	3,564
561	LAW ENFORCEMENT CLERK	2,811	2,923	3,035	3,267	3,457
382	RECEPTIONIST	2,312	2,374	2,433	2,491	2,554
Probation Union (2015 Wages)		Starting	After Year 1	After Year 2	After Year 3	After Year 4
270	SR MISDEMEANANT PROB OFFICER	3,991	4,070	4,149	4,234	4,319
206	FIELD & CUSTODY COUNSELOR	3,836	3,912	3,991	4,071	4,150
207	MISDEMEANANT PROB OFFICER	3,836	3,912	3,991	4,071	4,150
229	JUV PROBATION COUNSELOR	3,836	3,912	3,991	4,071	4,150
232	SENIOR CASE MANAGER	3,502	3,572	3,643	3,716	3,794
208	MISDEMEANANT CASE MANAGER	3,226	3,291	3,355	3,424	3,494

**KITTITAS COUNTY
2016 PAYROLL RATES**

Deduction		Employee	Employer		
Employment Security (101)			Max		Max
	Maximum \$118,500	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	
	Medicare max above \$200,00 / \$250,000 married (.09%)	0.00090		0.00090	
Medical					
WCIF 1250 (303)					Union Max medical
	employee			634.93	Appraisers 763.97
	spouse	757.94			Courthouse 700.00
	Children	505.23	505.23		Non Union 700.00
WCIF 500 (311)					Elected 700.00
	employee			786.13	Road 675.46
	spouse	933.90			Line 1,517.20
	Children	622.60	622.60		Corrections 700.00
WCIF 750 (313)					Probation 675.46
	employee			676.20	
	spouse	807.82			
	Children	538.47	538.46		
WCIF HSA (314)					
	employee			551.51	
	spouse	676.52			
	Children	450.72	450.72		
WCIF 3000 (302)					
	employee			453.16	
	spouse	519.53			
	Children	344.05	344.05		
Options PLAN A - Active employees (341)					
	employee			992.84	
	spouse	774.75			
	Children	698.81	860.33		
Options \$200 (310)					
	Employee			903.51	
	spouse	668.34			
	Children	600.85	764.65		
Options HMO \$750 (312)					
	Employee			716.23	
	spouse	573.40			
	Children	518.09	626.71		
Options Select 1500 HDHP (342)					
	Employee			623.91	
	spouse	498.72			
	Children	450.61	545.07		
Options \$500 (323)					
	Employee			805.36	
	spouse	595.14			
	Children	535.05	680.90		
Teamsters Trust					
	Sheriff (Plan A Med; Plan B Life; Plan A Dental; Plan EXT Vision)	151.72		1,365.48	
	Probation (Plan C Medical total premium \$906.40)	293.76 or 290.98		612.64 or 615.42	
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
2016 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			8.09	
Spouse	8.09			
Children	9.22	11.48		
Labor & Industries - Medical Aid x hours worked				
Class 15-01 High Risk	0.22265		0.88385	
Class 53-06 Clerical	0.06275		0.10275	
Class 69-05 Law Enforce	0.19725		0.80295	
Class 69-01 Volunteers	0.00000		0.04820	
Class 69-06 Volunteer LE	0.00000		0.29030	
Class 72-03 Community Service Worker	0.00000		0.30670	
Retirement				
	1/1/16		1/1/16	
PERS I	6.000%		11.180%	
PERS II	6.120%		11.180%	
PERS1-JBM	12.260%		11.180%	
PERS2-JBM	15.300%		11.180%	
PERS III-Option A	5.000%		11.180%	
PERS III-Option B rate changes at age 35 etc	5%(35)-6%(35-44) 7.5%(45)		11.180%	
PERS III-Option C rate changes at age 35 etc	6%(35)-7.5%(35-44) 8.5%(45)		11.180%	
PERS III-Option D	7.000%		11.180%	
PERS III-Option E	10.000%		11.180%	
PERS III-Option F	15.000%		11.180%	
PSERS II	6.590%		11.540%	
LEOFF I	0.000%		0.180%	
LEOFF II	8.410%		5.230%	
Union Dues				
WSC-C&CE	1.45 % monthly salary \$53.10 max/16.18 min			
Teamsters	Base hrly rate x 2.25 per month			
Teamsters Initiation Fee	One Time fee \$200			
457 Deferred Compensation Max	18,000			
Long Term Disability - Appraisers	28.00			
Unemployment Compensation			0.3400%	
Central Services/Cost Allocation			11.2500%	of salaries only
STATE MINIMUM WAGE EFFECTIVE 01-01-16 \$9.47 (2015 was \$9.47; 2014 was \$9.32; 2013 was \$9.19; 2012 was \$9.04;)				
Election Worker Limit	\$1,700			
FEDERAL MINIMUM WAGE EFFECTIVE 7-24-09 \$7.25				

Kittitas County
2016 Budget

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Search & Rescue

Law & Justice

KITITAS COUNTY LAW & JUSTICE INFORMATION

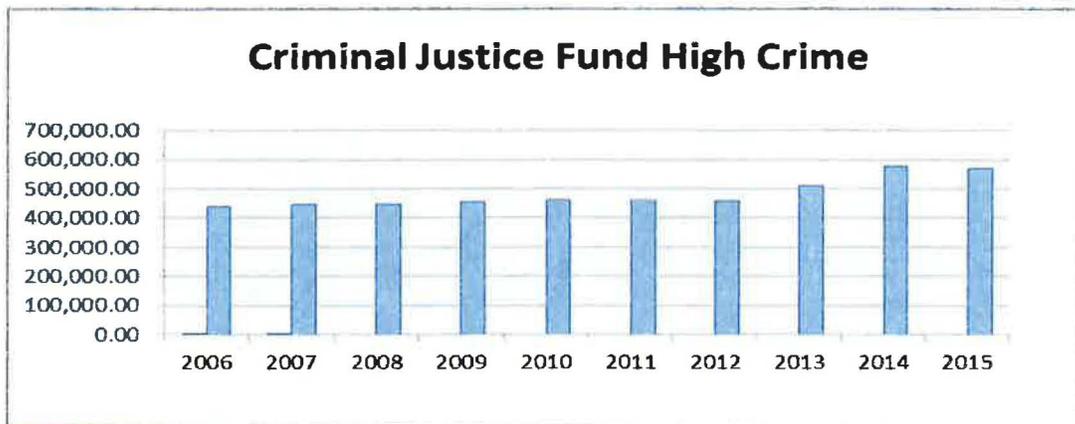
Kittitas County currently has 4 different Law & Justice funding sources.

- 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 an expiration date of December 31, 2021

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 2015 annual budget including information showing the 2012 Actual, 2013 Actual and the 2014 Amended budget for Law & Justice Departments is as follows:

	2013 Actual	2014 Actual	2015 Amended Budget	2016 Adopted Budget
County Clerk	31,960	34,125	34,123	36,421
Juvenile	77,832	78,716	121,093	94,804
Lower District Court	102,715	110,288	109,597	112,688
Prosecutor	175,289	75,845	176,680	79,611
Sheriff	526,462	554,937	622,356	683,118
Upper District Court	50,881	56,165	56,640	58,195
TOTAL	965,139	910,076	1,120,489	1,064,837

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 2014-001 the board approved amendments to the By-Laws of the Law & Justice Council. The Law & Justice Council consists of the following members:

Kittitas County Sheriff; Kittitas County Prosecutor; Kittitas County Clerk, representative of the County's Superior or District Court Judges; one police chief from Cle Elum or Roslyn; Chief of Police for Ellensburg, Kittitas, or Central Washington University; one city council person from Cle Elum, Roslyn or South Cle Elum; one city council person from Ellensburg and Kittitas; the administrator for Kittitas County jail; a local representative of the Washington State Department of Corrections; Sergeant of the Washington State Patrol; an appointee from Kittitas County Probation Services; a person representing public schools; one city attorney from Ellensburg, Kittitas, Cle Elum, South Cle Elum or Roslyn; representative from Kittcom; representative of the Department of Fish & Wildlife; a representative of the Juvenile Rehabilitation Administration; a local/regional representative of the Juvenile Rehabilitation Administration, 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

KITITAS COUNTY LAW & JUSTICE INFORMATION

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	
1996-2000	1,831,721.32	-724,750.00	.00	.00	-724,750.00	1,106,971.32
2000-2006	3,282,134.79	-843,633.75	-238,102.59	-1,872,707.90	-2,954,444.24	327,690.55
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	-81,520.79	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
2014	784,464.95	-77,405.00	.00	-157,275.43	-234,680.43	549,784.52
2015	886,209.26	-38,771.00	.00	-121,637.63	-160,408.63	725,800.63
TOTAL	11,914,283.13	-2,207,768.75	-1,646,053.86	-5,481,197.62	-9,335,020.23	2,579,262.90

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 of 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.

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.

KITTITAS COUNTY LAW & JUSTICE INFORMATION

Year	Collection	Disbursed	Balance
1996-2000	893,181.89	-90,714.17	802,467.72
2001-2006	1,570,102.61	-877,845.50	692,257.11
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
2014	395,514.68	-444,091.31	-48,576.63
2015	447,747.28	-503,422.98	-55,675.70
TOTAL	5,866,189.94	-5,465,009.14	401,180.80

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
1996-2000	80,479.41	-42,247.29	38,232.12
2001-2006	157,010.26	-125,938.75	31,071.51
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	-44,981.98	-7,951.76
2014	39,551.47	-17,180.05	22,371.42
2015	44,774.73	-18,788.89	25,985.84
TOTAL	577,780.22	-433,271.36	144,508.86

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

KITTITAS COUNTY LAW & JUSTICE INFORMATION

and equipment of a new criminal justice center and remodel of the county courthouse, issuance of \$26,140,000 of general obligation bonds maturing in not more than 20 years to finance such improvements, and levying excess property taxes of \$1,200,000 annually to repay such bonds, but only if Proposition No 2 is approved by the voters. Should this proposition be Approved Rejected?

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

Proposition No 2

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

Yes No

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

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

PUBLIC SAFETY SALES AND USE TAX

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

The three tenths of 1% county sales tax increase proposal citizens committee has been formed in order to examine the funding needs for criminal justice services 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

KITTITAS COUNTY LAW & JUSTICE INFORMATION

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 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

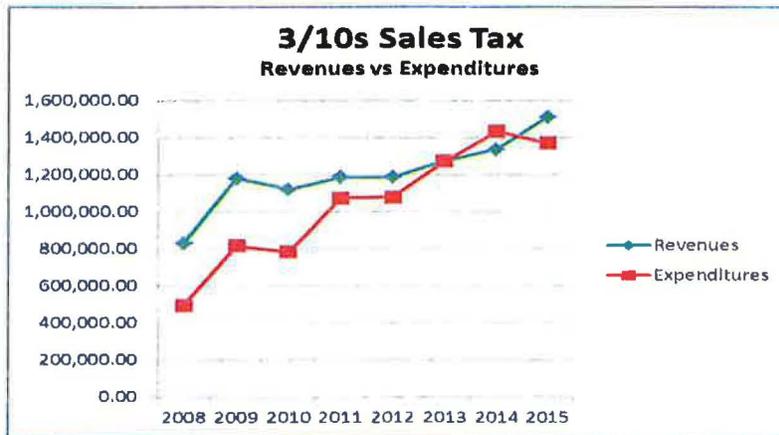


The following chart shows the amount of revenues collected and the amount expenditures since the tax started collection in July 2008.

Year	Revenues		Total Revenues	Expenses				Total Expenses	Balance
	Collections	Misc		Clerk	Juvenile	Prosecutor	Sheriff		
2008	827,784.75	443.27	828,228.02	-22,350.77	-4,750.82	-60,997.62	-408,276.95	-496,376.16	331,851.86
2009	1,175,746.46	2,592.88	1,178,339.34	-46,562.93	-26,653.64	-155,809.75	-588,999.91	-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
2014	1,334,992.41	500.76	1,335,493.17	-111,069.67	-36,987.91	-220,302.19	-1,068,221.52	-1,436,581.29	-101,088.12
2015	1,508,715.45	692.08	1,509,407.53	-112,859.84	-31,909.94	-209,708.95	-1,018,053.15	-1,372,531.88	136,875.65
Total	8,077,344.96	26,532.74	8,103,877.70	-477,377.78	192,138.72	1,092,616.56	-5,203,666.72	-6,965,799.78	1,274,953.57

KITITAS COUNTY LAW & JUSTICE INFORMATION

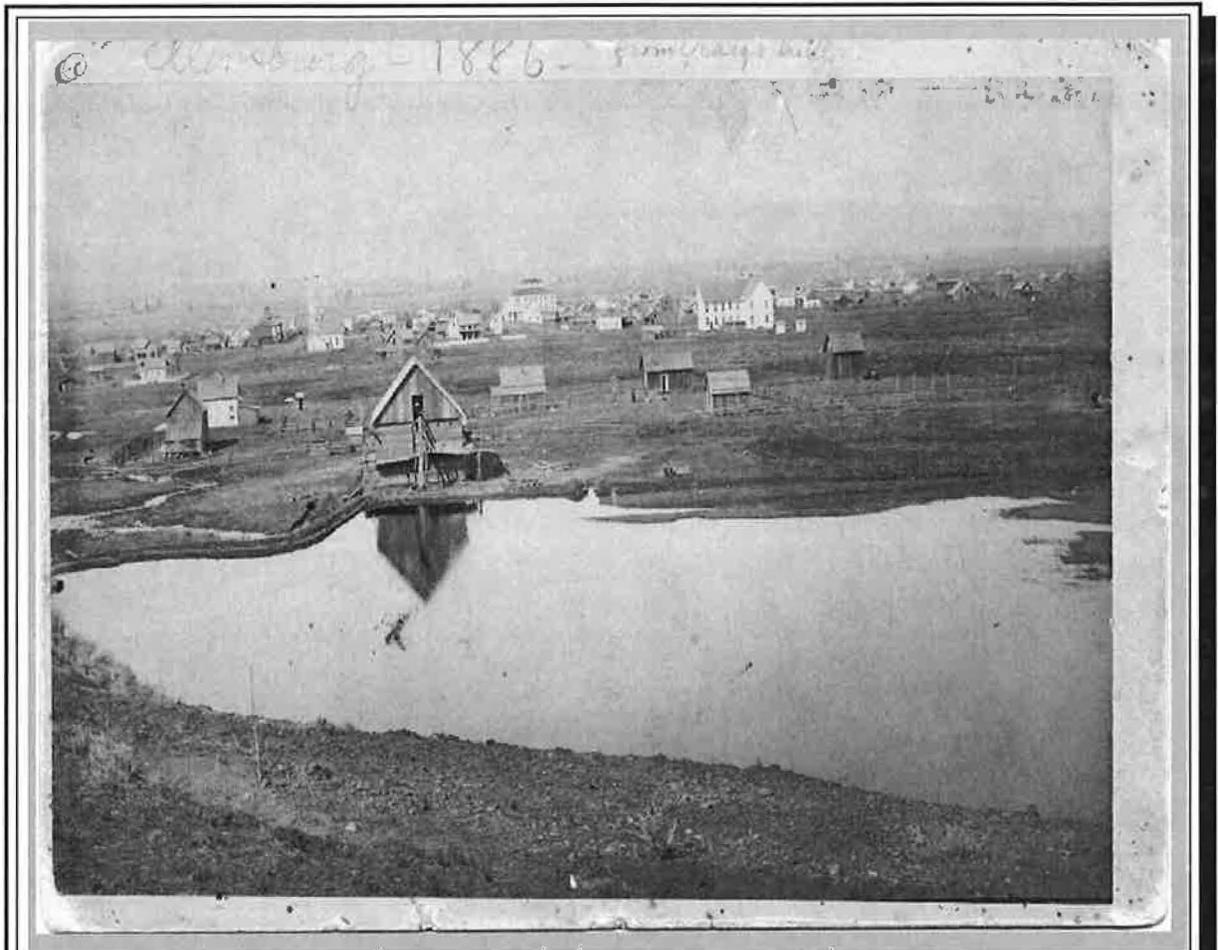
During the 2016 budget process, the Board of County Commissioners informed the departments that utilize the 3/10's funding to be prepared in the upcoming years as the expenditures have now started to exceed the collection of revenues. There will be an analysis of the fund after the close of the 2015 and the 1st quarter of 2016 to check the fund balance. In the 2016 budget, there are no additional positions. The 2016 Adopted Budget for the departments that use the 3/10s funds is shown below.



Department	2016 Expenditure Budget
Clerk	124,682
Juvenile	52,385
Prosecutor	187,952
Sheriff	1,390,376
Ending Fund Balance	92,075
Total	2,727,470

Kittitas County
2016 Budget

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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 55 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 2015.¹

<u>Year</u>	<u>Kittitas County</u>	<u>City of Ellensburg</u>
2015 estimated	43,269	18,348
2014 estimated	42,522	18,774
2013 estimated	41,765	18,346
2012 estimated	41,500	18,347
2011 estimated	41,300	18,490
2010	40,915	18,174
2009	39,900	17,230
2008	39,400	17,330
2007	38,300	17,220

Source: US Census Bureau-American Fact Finder

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.

¹ 2014 Data is unavailable

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 TAXPAYERS
2014 Assessment for 2015 Tax*

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE	COUNTY ASSESSED VALUE**
Puget Sound Energy/Electric	Electrical Utility	256,512,283	4.4362%	5,782,294,144
Vantage Wind Energy LLC	Wind Farm	109,511,373	1.8939%	5,782,294,144
Sagebrush Power Partners LLC	Wind Farm	64,912,011	1.1226%	5,782,294,144
New Suncadia LLC	Destination Resort	45,014,430	0.7785%	5,782,294,144
Puget Sound Energy/Gas	Gas Utility	42,895,980	0.7419%	5,782,294,144
BNSF Railway Co. -- Tax Dept.	Railroad Transit	40,481,110	0.7001%	5,782,294,144
Campus Crest at Ellensburg LLC	Residential Condominium	19,145,440	0.7001%	5,782,294,144
CNL Income Snoqualmie LLC	Recreational Activities	16,270,510	0.2814%	5,782,294,144
Ellensburg Telephone Co INC	Telephone Company	16,195,520	0.2801%	5,782,294,144
Auvil Fruit Co INC	Food Production	15,314,760	0.2649%	5,782,294,144
TOTAL		626,253,417	11.1995%	

*Kittitas County Assessor TerraScan Report dated 02/23/2015

**County Assessed Value Includes Utilities

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

Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Central Washington University	1,450	1	6.83%	1,330	1	6.94%
Kittitas Valley Community Hospital	500	2	2.35%	350	3	1.83%
Ellensburg School District	390	3	1.84%	370	2	1.93%
Anderson Hay Grain/Agri	315	4	1.48%	295	5	1.54%
Kittitas County	305	5	1.44%	325	4	1.70%
Fred Meyer	225	6	1.06%	210	6	0.99%
Elmview	200	7	0.94%	125	9	0.65%
Auvil Fruit Company	188	8	0.89%	145	8	0.76%
City of Ellensburg	179	9	0.84%	175	7	0.91%
Suncadia	170	10	0.80%	125	10	0.65%
	<u>3,922</u>		<u>18.47%</u>	<u>3,450</u>		<u>17.89%</u>
Total County Working Population (2014)	21,240					
Total County Working Population (2005)	19,170					

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

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

<u>Calendar Year</u>	<u>Population</u>	<u>Total Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
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	1,577,653	37,775	31.5	4,868	7.4
2014	42,100	N/A	N/A	N/A	4,940	7.2

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
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
170 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
2014	2.355088	1.425122	0.944736	2.312788	3.159609	1.316412	0.988105	0.066136	0.000000	0.000000	12.567996

*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
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%
2014	\$ 12,394,751.86	\$ 11,935,852.23	96.30%	\$ 606,107.03	\$ 12,541,959.26	\$ 821,002.02	101.19%	6.62%
2015	\$ 12,663,180.71	\$ 12,390,906.19	97.85%	\$ 356,968.30	\$ 12,747,874.49	\$ 715,144.93	100.67%	5.65%

Source: Kittitas County Treasurer
December 31, 2015

KITITAS COUNTY, WASHINGTON

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

ASSESSMENT FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		**RATIO OF TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	*ESTIMATED ACTUAL VALUE	ASSESSED VALUE	**ESTIMATED ACTUAL VALUE	
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%
2014	5,033,569,710	5,519,265,033	333,966,837	366,191,707	5,367,536,547	5,885,456,740	91.20%

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* 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	2010	2011	2012	2013	2014	2015
Assessor (Assessment Year)						
Number of Taxable Real Property Parcels	33,413	33,525	33,672	33,573	33,728	33,812
Number of New Construction Parcels	1,179	779	951	1,384	1,140	1,030
New Construction Assessed Value	82,672,445	62,135,393	73,032,086	87,921,135	87,495,125	\$ 116,981,735
State Assessed Utility Value	\$ 295,095,844		\$ 337,849,823	\$ 365,447,899	414,757,597	\$ 461,829,627
County Total Assessed Value	\$ 6,437,116,147	\$ 6,670,622,914	\$ 5,890,213,462	\$ 5,629,046,903	578,294,144	\$ 6,037,489,794
County Current Expense/Community Services/Veterans Levy Rate for the Following Year's Tax Collection	0.09508 (prior to levy shift)	0.995349 (prior to levy shift)	1.155171	1.241223	1.252180 (prior to levy shift)	1.237329 (prior to levy shift)
	1.04942 (after levy shift)	1.040321 (after levy shift)	(no levy shift)	(no levy shift)	1.425122 (after levy shift)	1.402961 (after levy shift)
Auditor						
Recording						
Total Documents Recording	11,482	11,061	12,259	13,023	10,469	11,970
Total Fees Collected	\$ 674,952	\$ 682,520	\$ 980,483	\$ 854,266	\$ 804,449	\$ 818,115
Licensing						
Vehicle Title Transactions	8,187	8,121	8,169	8,657	8,936	8,937
Vehicle Non Title Transactions	44,878	44,860	44,592	45,132	46,462	44,655
Vessel Title	194	199	196	221	216	213
Vessel Non Title Transactions	1,038	1,018	984	1,036	953	1,030
Total Fees Collected	\$ 4,287,613	\$ 4,109,934	\$ 4,092,786	\$ 4,176,357	\$ 4,288,142	4,791,347
Auditor Fees Collected	\$ 194,278	\$ 191,030	\$ 187,804	181,486	\$ 195,436	199,883
Voter Registration						
New Registrants	2,200	1,649	3,094	1,833	2,124	2,291
Cancelled Registrants	2,025	352	1,462	947	299	376
Elections						
Elections Conducted	3	5	3	4	4	
Ballots Counted	35,432	19,915	34,800	29,154	34,105	19,960
# Registered Voters @ General	20,195	20,566	22,062	21,906	21,950	22,329
Accounting						
Accounts Payable Warrants	11,773	12,761	12,834	13,752	14,226	13,277
Accounts Payable County Warrants	\$ 19,050,029	\$ 23,209,683	\$ 27,682,992	28,726,219	26,117,184	29,274,335
Accounts Payable District Warrants	\$ 11,363,153	\$ 11,450,961	\$ 8,407,315	\$ 8,930,448	9,540,211	11,326,083

KITTITAS COUNTY, WASHINGTON
 Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Payroll Totals	\$ 13,373,111	\$ 13,580,666	\$ 13,908,308	\$ 14,174,743	\$ 15,050,201	\$ 14,302,116
Number of Employees (W-2's issued)	446	445	467	447	461	465

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Community Development Services						
Plats	4	2	2	n/a	1	1
Short Plats	15	17	8	3	5	10
Building Permits						
Accessory	130	132	142	171	143	141
Alteration/Addition	105	87	71	96	76	80
Renewal	55	19	18	27	5	4
Revision	46	23	24	38	47	47
Foundation	42	39	49	9	121	78
Manufactured Home Placement	8	2	7	22	17	8
Mechanical	105	118	111	93	129	113
New Residence	132	139	132	206	209	302
Other Type	44	7	11	23	74	142
Reroof	9	22	9	23	32	25
Change of Occupancy	1	9	10	21	18	11
Commercial	52	33	28	10	28	40
Plumbing	6	7	9	11	11	22
Repair	2	8	1	11	10	3
Garage	n/a	n/a	n/a	n/a	n/a	n/a
Outbuilding	n/a	n/a	n/a	n/a	n/a	n/a
Demolition	12	5	14	14	16	15
Swimming Pool	4	2	5	2	3	5
Multi-Family	n/a	n/a	n/a	n/a	n/a	n/a
Natural Gas	n/a	2	n/a	n/a	n/a	n/a
Sign	n/a	n/a	1	n/a	n/a	5
Duplex	n/a	n/a	n/a	n/a	n/a	n/a
Public	n/a	n/a	n/a	n/a	n/a	n/a
Relocation	n/a	n/a	n/a	n/a	n/a	n/a
Fence	n/a	n/a	1	n/a	n/a	2
Commercial Alteration	11	4	2	3	5	8
Commercial Tenant Improvement	n/a	2	2	1	2	1
Outbuilding Alteration	n/a	n/a	n/a	n/a	n/a	na
Master Building Plan	n/a	19	6	n/a	16	15

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KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Clerk						
Cases Filed						
Criminal	293	310	339	363	332	359
Civil	920	859	669	709	649	613
Domestic	198	195	234	215	212	205
Probate	82	92	92	112	105	112
Pat/Adop	38	34	30	33	21	31
Mental	17	25	7	17	2	-
Dep/At Risk	58	83	66	89	84	76
Juvenile Offenders	120	114	87	54	49	41
Pleadings Filed						
Criminal	27,222	26,579	29,787	25,694	33,235	18,291
Civil	12,393	11,939	10,337	11,851	9,213	7,919
Domestic	8,435	7,415	8,222	7,940	8,224	6,008
Probate	2,212	1,765	1,924	2,143	1,936	1,914
Pat/Adop	1,396	968	886	991	701	747
Mental	83	134	44	96	14	-
Dep/At Risk	3,882	3,913	2,989	3,336	4,753	2,856
Juvenile Offenders	6,714	6,248	5,187	6,423	4,013	2,218
County Commissioners						
Resolutions approved	139	147	168	160	186	188
Ordinances approved	14	14	9	14	17	9
Coroner						
Total Cases	n/a	n/a	n/a	n/a	n/a	211
Autopsies	n/a	n/a	n/a	n/a	n/a	34
Accidents	n/a	n/a	n/a	n/a	n/a	18
Types of Accidents	n/a	n/a	n/a	n/a	n/a	
Overdose	n/a	n/a	n/a	n/a	n/a	3
Drowning	n/a	n/a	n/a	n/a	n/a	3
Vehicle	n/a	n/a	n/a	n/a	n/a	8
Fall	n/a	n/a	n/a	n/a	n/a	1

KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Labor & Industry	n/a	n/a	n/a	n/a	n/a	3
Suicide	n/a	n/a	n/a	n/a	n/a	5
Undetermine	n/a	n/a	n/a	n/a	n/a	3
Natural	n/a	n/a	n/a	n/a	n/a	185
Hospice	n/a	n/a	n/a	n/a	n/a	106
Deaths in Upper County	n/a	n/a	n/a	n/a	n/a	66
Deaths in Lower County	n/a	n/a	n/a	n/a	n/a	145
Fire Marshal						
Fire Sprinkler	n/a	44	40	51	66	73
Fire Sprinkler Revision	n/a	4	n/a	n/a	n/a	n/a
Fuel Tank Placement	n/a	116	79	150	182	127
WUIC Inspection	n/a	9	5	8	280	264
177 Fire Alarm System	n/a	7	5	2	4	4
Information Services						
Service Request Processed	2,796	2,945	3,710	4,300	4,289	3,938
WSU Extension						
4-H Members	377	454	396	420	413	391
Extension Volunteers	116	119	120	115	116	123
Volunteer Hours	n/a	n/a	n/a	n/a	n/a	n/a
Volunteer Hours-4-H Leaders	6515	3998	4415	3907	3797	4391
Volunteer Hours-Master Gardeners	1464	1390	1363	1405	1090	1061
Master Gardener Plant Clinic Clients	n/a	n/a	n/a	n/a	n/a	
Agricultural Public Contacts	6550	10,565	12,088	3,879		

KITITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Juvenile Court Services						
CJAA Programs						
WAJCA CMAP Risk Assessments Performed	94	63	78	61	31	29
Aggression Replacement Training, # Youth	8	19	8	-	-	-
CJS Programs (other)						
# of UA'S/# Positives From Total Taken	46-40	46-43	48-36	100-57	114-45	135/41
Work Crews-Youth	21	26	17	15	14	-
Work Crews-Hours	330	269	319	177	168	-
Work Crews-Sites	8	9	14	8	8	-
# UA Pre Screens/# of Positives From Total Taken	79-43	97-36	114-42	100-67	114-51	-
Healthy Choices participants	9	18	16	-	-	-
CJS Programs						
178 Community Service Youth-DIVS	27	20	12	17	15	15
Community Service Hours-DIVS	472	426	281	270	370	194
Community Service Youth-Ct.	65	60	46	33	29	33
Community Service Hours-Ct.	1,531	1,761	799	938	621	379
Community Service Sites Served	35	60	28	37	41	28
Diversion Program						
Youth Accountable	76	57	31	33	34	24
Community Accountability Boards	53	43	24	26	26	22
Volunteer Hours	477	387	144	156	159	243
Cases Referred for Supervision	131	114	87	59	49	42
Cases Referred for BECCA (ARY, Truancy, CHINS) SFY	35	25	27	39	38	42
Cases Referred for DIVERSION	76	57	51	51	44	38
Lower District Court						
Cases filed						
Traffic Infractions	8,596	8,608	7,124	8,090	8,270	8,549
Non-Traffic Infractions	428	350	340	475	395	381
DUI/Physical Control	360	396	367	346	304	280
Other Criminal Traffic	720	688	537	571	542	554
Criminal Non-Traffic	1,150	1,235	1,029	839	852	762
Civil Protection Orders	87	71	74	60	61	58

KITTITAS COUNTY, WASHINGTON
 Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Civil	1,051	959	888	826	866	850
Small Claims	46	63	52	64	55	46
Parking	179	170	223	257	218	141
Total Annual Filings	12,617	12,540	10,634	11,528	11563	11,621
Prosecutor						
Felony Cases	325	277	339	364	332	359
Sex Cases	30	11	11	9	17	10
Juvenile Cases	199	114	87	83	49	41
Upper District Cases	1,272	1,438	651	573	728	461
Lower District	1,205	1,432	1,098	1,080	676	807
Infractions (UDC and LDC combined)						913

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Sheriff						
Total Calls	15,753	17,485	14,859	13,767	15,977	10,906
Traffic Stops	5,130	6,018	4,940	4,577	5,295	2,602
Civil Papers	1,922	1,927	1,456	547	693	540
Jail Bed Days	39,706	34,099	35,444	36,436	31,645	32,488
Warrants	441	485	428	439	471	381
Treasurer						
Excise Tax Affidavits	1,964	2,020	2,093	2,336	2,364	2,505
Delq Parcel as of 12/31 for Current Year Only		6%	5%	3%	3%	4%
Foreclosure/Liens						
June Warning - Real	198	332	372	298	243	311
June Warning - Irrigation	23	45	36	20	18	10
June Warning - Mobile Homes	81	27		83	40	70
June Warning - Personal Property	332	241	265	174	166	202
Original Certificate of Delinquency - Real	33	44	111	90	62	22
Original Certificate of Delinquency - RID	-	-		5	-	-
Original Certificate of Delinquency - Irrigation	4	10	15	9	2	-
Sold at Foreclosure Auction	na	9		12	8	3
New Tax Title	-	35	12	2	2	-
Liens Filed - Mobile Homes	73	7		16	15	9
Liens Filed - Personal Property	145	69	183	31	52	19
Upper County District Court (including Cle Elum & Roslyn Muni)						
Violations Filed (parking, traffic, non-traffic, criminal, non-criminal)	9,180	10,031	8,744	8,622	8268	8246
Traffic Violations Filed	na	na	6,852	7328	6980	6982
Non-Traffic Violations Filed	na	na	221	283	272	161
Parking Violations Filed	na	na	933	418	432	295
DUI/Physical Control Violations Filed	na	na	122	139	99	102
Other Criminal Traffic Violations Filed	na	na	217	297	303	278

KITTITAS COUNTY, WASHINGTON
 Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Non-Traffic Misdemeanors Filed	na	na	192	169	182	176
DV Petitions	na	na	11	9	10	14
Anti-Harassment Petitions	na	na	44	38	41	35
Sexual Assault Petitions	na	na	-	0	0	0
Stalking Protection Orders	na	na na		na	0	4
Civil Cases Filed - Under \$10,000	na	na	106	124	186	175
Civil Cases Filed - Over \$10,000	na	na	6	11	7	2
Small Claims	na	na	31	20	24	22
TOTAL CASES FILED				8836	8536	8246

KITTITAS COUNTY, WASHINGTON
 Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Human Resources						
Employees Hired	139	135	134	126	137	167
Full Time Employees	15	39	32	35	38	45
Fair						
Adult/Youth Exhibits	8,186	7,112	7,890	8,145	7,514	5,661
Attendance	69,349	73,544	67,355	64,654	68,139	65,970
Event Center						
Rentals (# of rooms) disc. & charged customers	282	274	412	535	542	747
Monthly Haul In Passes (no passes April - Sept. - inclde 1/2 mo HIP)	134	127	175	155	200	104
Rodeo Arena and Bloom Pavilion Rentals (4-h included)	414	507	517	469	545	657
182						
Noxious Weed						
Contract Rate	\$ 25.60	\$ 25.62	\$ 26.60	\$ 26.74	\$ 26.87	\$27.51
Contracted Hours	4,810	4,810	4,985	4,985	4,967	5,000
Total Employees	9	9	9	10	10	10
Airport						
Acres (Total)	n/a	1,300	1300	1300	1300	1300
Runways	n/a	2	2	2	2	2
Taxiways	n/a	6	6	6	6	6
Based Aircraft	n/a	55	55	55	50	50
T-Hangers (# County Owned)	n/a	12	12	12	12	12
Tie Downs (# Spaces Available)	n/a	20	28	28	28	28
Aeronautical Leases (#)	n/a	15	15	15	15	16
Industrical Leases (#)	n/a	9	10	10	10	8
Agricultural Lease (# Acres)	n/a	805	805	805	805	805
Road						
Pavement Type						

KITTITAS COUNTY, WASHINGTON
 Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Grade/Drain	18	18	18	18	18	18
Gravel	50	50	49	47	47	45
Total Miles Gravel Roads	68	68	67	66	66	64
BST	470	478	481	480	479	463
ACP	26	18	16	16	18	36
PCC	-	-	-	-	-	-
Total Miles Surfaced Roads	496	496	497	497	497	498
Total Miles All Roads	564	564	563	562	563	562
Miles - Chip Sealed	18	53	54	64	72	69
Access Permits	195	10	16	24	19	17
Exempt Access Applications (No Fee)	-	175	198	248	44	196
Address Permits	53	123	102	147	153	215
Access/Address Combined Permits	113	30	27	35	237	55
Flood Control Fund						
Floodplain Management Permits	-	-	-	42	54	40

KITTITAS COUNTY, WASHINGTON
Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Misdemeanant Probation						
Total Annual Pre Trial Cases Supervised	149	276	274	230	231	594*
Total Annual Conviction Cases Supervised	2,238	2,166	2,324	2,476	2,282	2,171
Total Annual Warrant Cases Monitored	1,004	1,010	1,205	1,123	1,161	1,192
Total Annual New Supervision Cases In	2,220	2,346	2,174	1,186	1,875	1,343
Total Annual Supervision Cases Cleared Out	2,346	2,270	2,196	2,100	1,945	1,432
Total Annual Telephone Calls Received	47,705	46,210	50,302	42,800	40,358	41,100
Total Annual Office Contacts	4,883	4,090	3,826	3,597	38,656	3,347
Total Annual Court Hearings Attended	7,424	8,202	8,178	8,050	8,125	9,122
Total Annual Probation Violations Filed	1,881	1,704	1,899	1,938	1,817	1,759
Total Annual Treatment Reports Filed	8,578	9,062	9,487	6,002	5,639	4,280
Total Annual Evaluations Filed	1,279	1,156	1,220	890	809	900
Total Annual Community Service Timesheets Filed	1,075	978	1,050	879	767	729
Total Annual Community Service Hours Verified as Se	-	28,932	26,694	21,099	16,728	15,883
Total Annual PSI's/Review of No Contact Orders	38	58	54	46	44	57
Total Annual UA Tests Administered	142	85	46	80	139	382
Total Annual In Custody/Walk In Hearings Attended	-	1,166	1,139	1,133	1,131	964
Public Health						
Birth Certificates Issued	1,078	1,308	1,042	934	903	1,012
Communicable Disease Cases Confirmed	84	48	80	62	69	53
TB Tests Performed	138	130	106	105	107	143
Food Handler Permits Issued	2,067	2,092	2,347	2,490	2,555	3,056
Site Evaluations Performed	135	113	150	157	177	232
New Grants and Fund Sources		-	3	5	3	5
Death Certificates Issued		1,060	861	1,009	1,013	1,076
Access to Baby and Child Dentistry Outreach Contacts		-	-	-	376	466
Communicable Disease Investigations		104	213	117	139	270
Vaccinations Given		1,384	844	729	1,524	1,045
Syringes Exchanged		1,566	2,999	1,349	1,928	9,382
Water Mitigation Certificates Issued		-	-	-	31	108
Adequate Water Supply Determinations Issued		151	179	443	317	374

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KITTITAS COUNTY, WASHINGTON

Operating Indictors by Department

Office	2010	2011	2012	2013	2014	2015
Environmental Health Inspections Performed		869	809	861	755	1,090
Solid Waste						
Ellensburg Garbage Tons	21,650	22,139	21,234	22,391	21,823	
Cle Elum Garbage Tons	6,962	6,207	6,098	6,145	6,681	
Ellensburg CDL Tons	836	1,085	839	1,283	1,529	
Cle Elum CDL Tons	359	625	765	856	1,125	
Ryegrass CDL Cubic Yards	6,202	8,665	7,944	11,018	9,779	
Ellensburg Yard Waste Tons	1,505	1,438	1,548	1,725	1,847	
Cle Elum Yard Waste Tons	238	210	188	270	276	
Septage Gallons	784,764	778,841	807,071	959,378	375,398	
Compost Sold Tons	271	324	288.6	647.44	1,125	

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Kittitas County
2016 Budget

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Appendix

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

ORDINANCE No. 2014-017

ADOPTION OF THE KITTITAS COUNTY CAPITAL IMPROVEMENT PROGRAM FOR
THE PLANNING PERIOD 2015-2020

- WHEREAS:** Kittitas County opted into the Growth Management Act, RCW 36.70A, voluntarily on December 27, 1990, through Resolution 90-138; and
- WHEREAS:** Kittitas County adopted the Kittitas County Comprehensive Plan in August of 1996 and the Capital Facilities Plan was adopted as part of the Comprehensive Plan; and
- WHEREAS:** Kittitas County amended the Comprehensive Plan in 2001 to adopt the six year Capital Facilities Program through a process separate from the annual comprehensive plan amendment process and any changes made are adopted by reference to the Kittitas County Comprehensive Plan at adoption; and
- WHEREAS:** The Kittitas County Commissioners conducted a public hearing on December 2, 2014 to consider the six year Capital Improvement Program for the planning period 2015-2020, formerly referred to as the Capital Facilities Program; and
- WHEREAS:** The Kittitas County Commissioners continued the public hearing to December 16, 2014 to consider edits requested in the six year Capital Improvement Program for the planning period 2015-2020; and

NOW, THEREFORE BE IT ORDAINED That the Board of County Commissioners after due deliberation and in the best interest of the public, does hereby approve the six year Capital Improvement Program for the planning period 2015-2020 as attached hereto.

ADOPTED this 11th day of December, 2014, at Ellensburg, Washington.

Approved as to Form:

Prosecutor Review # 27647
Neil Caulkins, Civil Deputy
signing for Gregory L. Zempel
Prosecuting Attorney

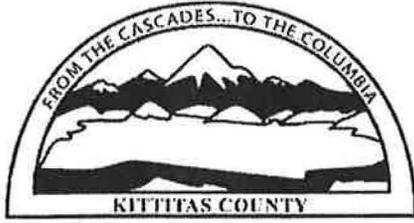
SEAL
ATTEST:
CLERK OF THE BOARD
Julie A. Kjorsvik

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON


Paul Jewell, Chairman

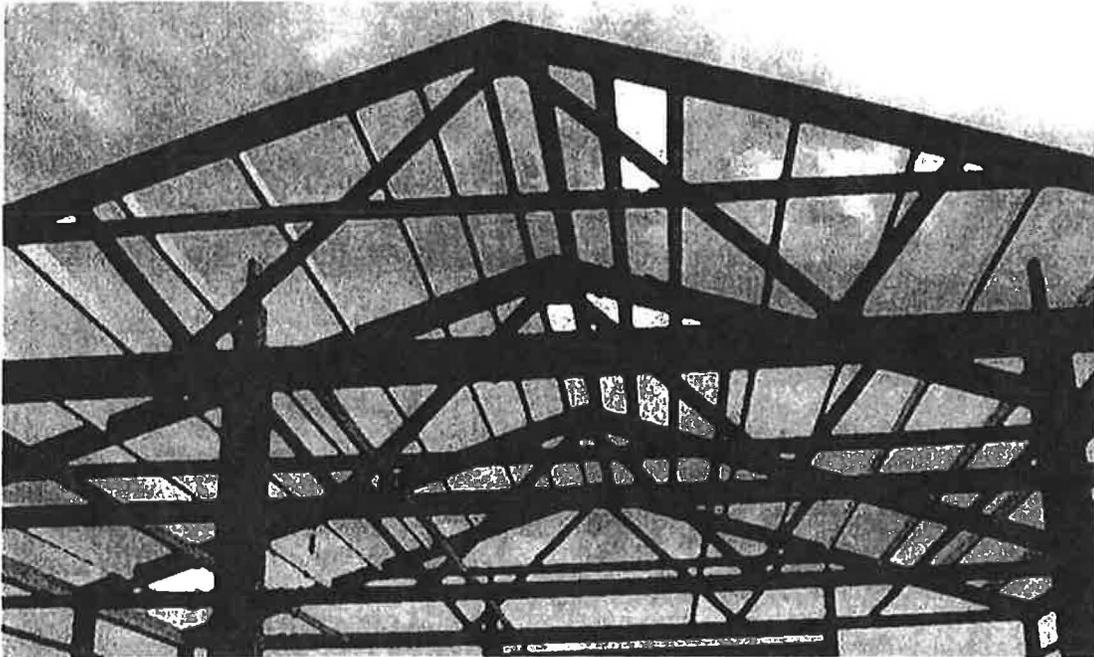

Gary Berndt, Vice-Chairman


Obie O'Brien, Commissioner



Kittitas County
Capital Improvement Program
2015 – 2020 Six Year Plan

From the Cascades ... to the Columbia



Adopted _____ by the Board of County Commissioners

•
Ordinance No. _____

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Six-Year Plan

Introduction

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

Accomplishments

Kittitas County completed several capital improvements during the 2013 to 2014 period. These accomplishments included:

- Upper District Court remodel.
- Armory remodel.
- Hyak Maintenance Shop.
- Elevator modernization in the Courthouse and Public Safety building.
- Energy efficiency improvements in various county facilities.
- Sheriff's Marine Storage building construction at the Vantage boat launch.
- Grant County PUD constructed the Rocky Coulee Park in Vantage.
- Grant County PUD improved the Vantage boat launch.
- Grant County PUD completed a boat launch and fishing pier at Wanapum Dam in Vantage.
- Kittitas County Water District #6 improved their wastewater treatment plant in Vantage.
- County road safety improvements completed on Alford Rd/Wilson Creek Rd, Brown Rd/Umptanum Rd, Old Highway Ten, Prater Rd, Brick Mill Rd, and Thorp Prairie Rd.
- Kittitas Highway grind and overlay.
- Canyon Road grind and overlay.
- Bowers Field Industrial Park street improvements for Beech Road and Falcon Road.
- Caribou Road hard-surfacing.
- Nelson Siding Road improvements and bridge replacements.

2015-2020 Summary

The following table summarizes the 2015-2020 Six-Year Plan.

Table 1 - Six-Year Plan Summary				
2015-2020 Summary Kittitas County Public Facility Projects				
1. Airport Facilities				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Runway 11/29 Extension and Parallel Taxiway	Bowers Field Airport, pavement, lighting, and marking installation	FAA GA Entitlement	2015-2018	\$3,770,313
Rehabilitate/Reconstruct West Hangar Taxi lanes	Bowers Field Airport, pavement maintenance	FAA GA Entitlement	2019-2020	\$135,743
2. Kittitas County Administrative Offices				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
County Administration Building	N of Courthouse, conceptual plan of new Administration Building and Courthouse remodel	REET	2015	\$120,000
Public Safety Building Improvements	205 W. 5 th , Ellensburg, various improvements to portions of the jail	General Fund	2015-2017	\$280,000
Permit Center Building Improvements	411 N Ruby, Ellensburg, remodel & provide ADA improvements	PWD Road Fund and CDS Enterprise Fund	2016-2020	\$250,000
Juvenile Detention Holding Facility	Temporary holding cell	Law & Justice Sales Tax	2016-2020	\$30,000
Expansion of Prosecutor's Office	To Be Determined	General Fund	2016-2020	To Be Determined
3. Kittitas Valley Event Center/Fairgrounds				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Kittitas Valley Event Center/Fairgrounds Master Plan	Conceptual plan for improvements to Kittitas Valley Event Center	General Fund	2015	\$50,000
Property Acquisition	Southwest of University Way and Alder Street	Gen. Obligation Bonds	2015	\$1,000,000
Rodeo arena bleachers and box seats	Replace section KK and Section AA to the Buck-A-Roo section	Revenue Bonds	2016-2020	\$2,670,000
Multi-Purpose Pavilion	North of Rodeo Arena, new facility intended for multi-uses	Gen. Obligation Bonds	2016-2020	\$1,500,000
Barn Expansion	Added space for various types of livestock	Gen. Obligation Bonds	2016-2020	\$500,000

Table 1 continued - Six-Year Plan Summary				
2015-2020 Summary Kittitas County Public Facility Projects				
4. Kittitas County Maintenance Shops, Storage, & Parking				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Lower Co. Public Works Facility	Bowers Field Industrial Park, Master Plan and construction for new PWD shops and office	PWD	2016-2020	\$6,050,000
5. Roads – County Owned (capital improvements scheduled for construction)				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Kittitas Highway Safety Improvements	From Ellensburg City Limits to Kittitas City Limits	Federal STP, Appropriation, State CAPP, & Local Rd Funds	2015	\$4,876,000
Westside Road Safety Improvements	From Mile Post 2.19 to Mile Post 4.12	State RAP & Local Rd Funds	2016-2017	\$1,140,000
No. 6 Road Improvements Phase 2	From Mile Post 3.59 to Thrall Road	State RAP & Local Rd Funds	2015	\$1,497,000
No. 6 Road Irrigation Structure	BR #79051 Over Town Ditch at MP 0.63	State RAP & Local Rd Funds	2016-2017	\$761,000
Umptanum Road / Anderson Road Overlay	Umptanum Rd (MP 0.24-0.50) / Anderson Road (MP 0.0-0.41)	State FMSIB & Local Rd Funds	2017-2018	\$480,000
McManamy Road Bridge #88201	Over Dry Creek @ MP 0.21	Local Rd Funds	2016	\$845,000
North Fork Manastash Creek Mitigation	Over North Fork Manastash Creek @ MP 8.43	Local Rd Funds	2015	\$955,000
Teanaway Rd	SR 970 to WF Teanaway (MP 0.0- 7.29)	DOC Jobs & Economic Dvlp	2015	\$4,350,000
Yakima River Scenic Byway Interpretive Ctr	Helen McCabe Park	National Scenic Byway	2015	\$722,000
Mt. Daniels Extension	E. Mt. Daniels Dr. eastward 500 feet	Local Rd Funds	2016	\$60,000
Teanaway Rd Hydraulic Improvements	Red Bridge Rd to WF Tnwy (MP 0.51-7.29)	FLAP	2017-2018	\$2,282,000
Park and Ride Lot	I-90 Exit 78	Regional Mobility	2015	\$130,000
Bowers / Falcon Rd Extension	Bowers to Look Rd (MP 1.93- 2.63)	Local Rd Funds	2016-2017	\$1,900,000
Westside Rd Fish Barrier Removal	Canyon Hgts Dr vicinity (MP 1.89)	Local Rd Funds	2018-2019	\$1,035,000
Signalize Intersection	Reecer Creek Rd and University Way	Developer and Local Rd Funds	2020	\$200,000
Kittitas County Rd Safety Improvements	Countywide locations	State Co. Safety Program	2015-2020	\$1,849,000

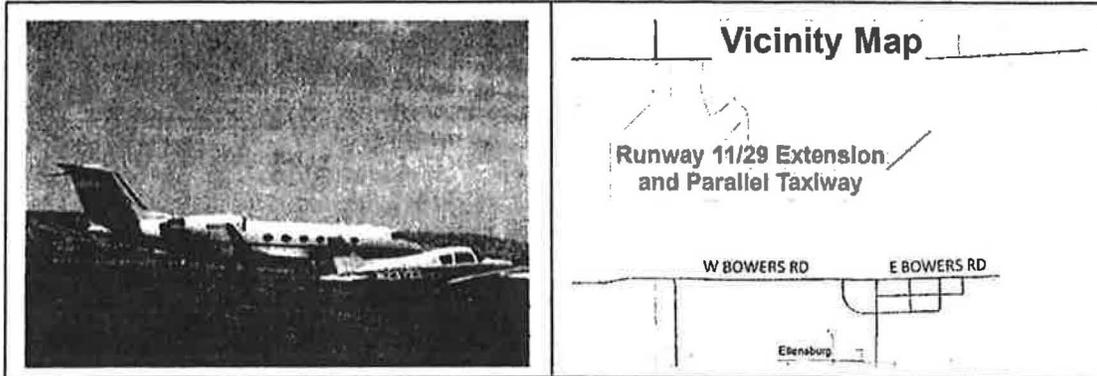
Table 1 continued - Six-Year Plan Summary				
2015-2020 Summary Kittitas County Public Facility Projects				
Chip Seal – 7 Year Cycle	Locations vary – approx. 70 miles per year.	Local Rd Funds and CAPP	2015-2020	\$16,182,000
Turn-Arounds	Various Locations Countywide	Local Rd Funds	2015-2020	\$138,000
Hard Surface Gravel Roads	Various Locations	Local Rd Funds	2015-2020	\$684,000
Cle Elum Pedestrian Bridge	S. Cle Elum Bridge Vicinity	Unknown	2020	\$1,250,000
6. Regional Parks and Trails				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Cle Elum Pedestrian Bridge	S. Cle Elum Bridge vicinity	Non-motorized & Rd Fund	2020	\$1,250,000
Hansen Pits Park Master Plan	W. of Tjossem Rd / Canyon Rd. intersection	Paths & Trails gas tax reserve	2016-2020	\$25,000
Tourism Infrastructure Plan	Various Locations	Lodging Tax	2015-2016	\$50,000
7. Solid Waste				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Relocate Eburg Transfer Station/Compost Facility	Location to be determined	Solid Waste Fund	2015-2020	\$5,250,000
8. Library Services - No Projects Planned for 2015-2020 period				
9. Emergency Services				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Station 21 Upgrade	2020 Vantage Highway, Ellensburg	Bonds	2016-2020	\$2,500,000
Station 29 Relocation	400 E. Mt. View, Ellensburg	General Obligation Bonds	2015-2020	\$6,000,000
Emergency Animal Shelter	Kittitas Valley Event Center / Fairgrounds	General Fund	2016-2020	\$500,000
10. Education				
<i>Project Name</i>	<i>Location & Description</i>	<i>Funding Source</i>	<i>Schedule</i>	<i>Total Cost</i>
Central WA Resource Energy Collaborative Center	Bowers Field Industrial Park, Ellensburg	EBDA and CERB Loan	2016-2020	To Be Determined
11. Water – Group A Systems - No Projects Planned for 2015-2020 period				
12. Sanitary Sewer - No Projects Planned for 2015-2020 period				

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			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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 - Runway 11/29 Extension and Parallel Taxiway



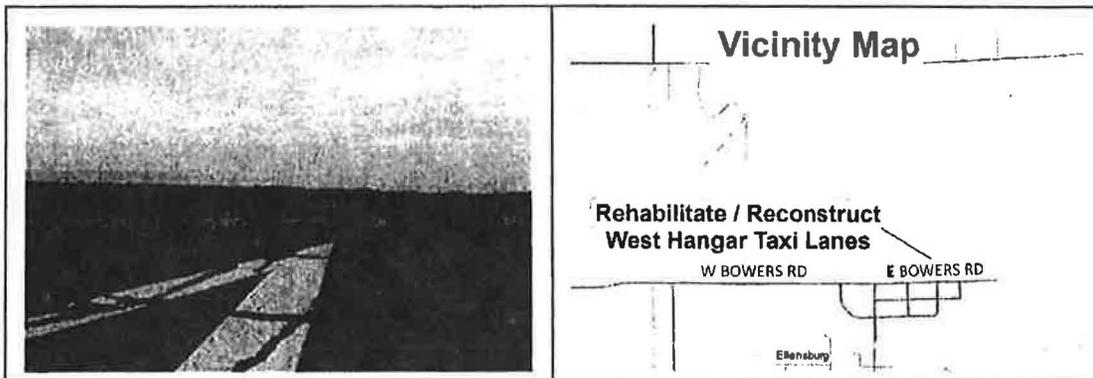
Project Information and Selection Criteria	
<i>Location</i>	Bowers Field Airport, Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Construct runway extension and new taxiway including pavement, lighting, and marking installation
<i>Justification (Need/Demand)</i>	This project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

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>	\$202,500	\$252,000	\$454,500
<i>Construction</i>	0	\$3,315,813	\$3,315,813
TOTAL	\$202,500	\$3,567,813	\$3,770,313

Funding Sources	2015	2016-2020	Total
<i>FAA GA Entitlement & Other Funding</i>	\$182,250	\$3,354,391	\$3,536,641
<i>Local Match</i>	\$20,250	\$213,422	\$233,672
TOTAL	\$202,500	\$3,567,813	\$3,770,313

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

Airport Facilities - Rehabilitate / Reconstruct West Hangar Taxi Lanes



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

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>		\$135,743	\$135,743
TOTAL		\$135,743	\$135,743

Funding Sources	2015	2016-2020	Total
<i>FAA GA Entitlement</i>		\$122,168	\$122,168
<i>Local Match</i>		\$13,573	\$13,573
TOTAL		\$135,743	\$135,743

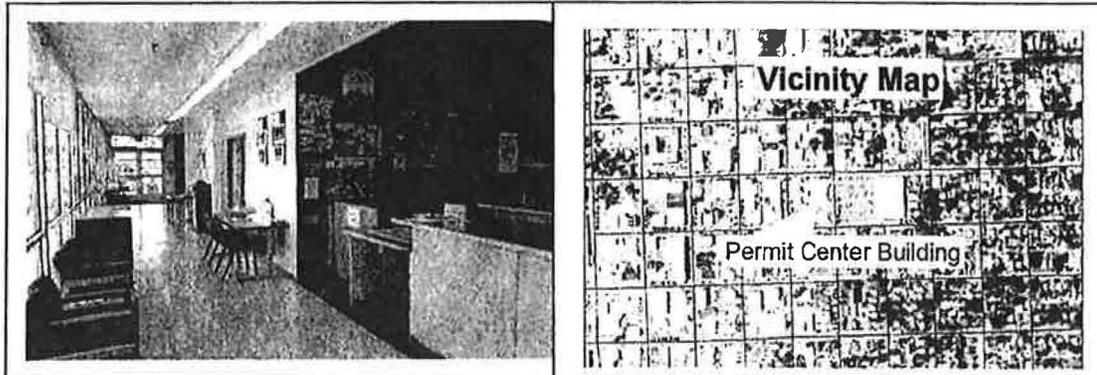
Annual Operations and Maintenance	
<i>Estimated Costs</i>	Currently, the County does not track maintenance costs for these improvements.
<i>Estimated Revenues</i>	None
<i>Anticipated Savings Due to Project</i>	None
<i>Department Responsible for Operations</i>	Public Works Department

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			
<i>Facility</i>	<i>Department</i>	<i>Description</i>	<i>Size</i>
Armory Building	Extension, Noxious Weed, and Kittitas Valley Event Center	901 E. 7 th , built 1950. Remodel completed in 2014	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. 5 th , 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. 5 th , 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, remodeled in 2013	6,000 sq. ft.
Vantage Marine Storage Building	Sheriff	Vantage Boat Launch, built in 2014	70 sq. ft.

Kittitas County Administrative Offices - Permit Center Building Improvements



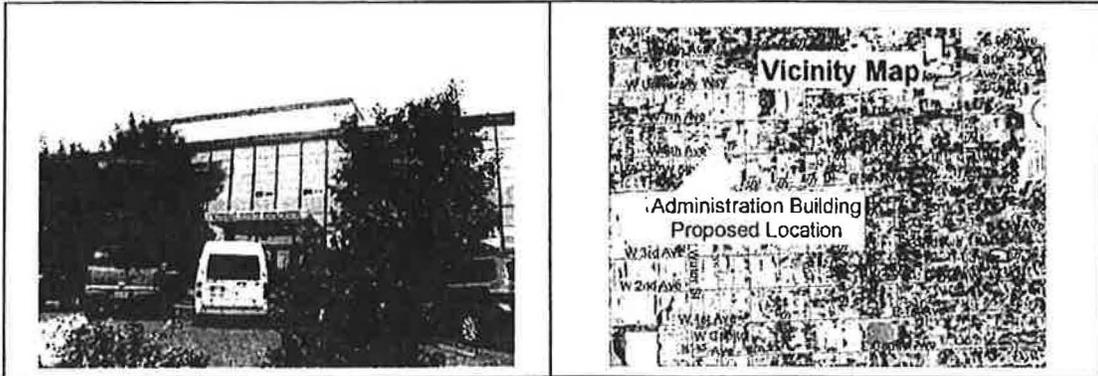
Project Information and Selection Criteria	
<i>Location</i>	411 N Ruby, Ellensburg– see existing facility inventory
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Remodel building
<i>Justification (Need/Demand)</i>	This project is needed to upgrade outdated facilities for CDS, PWD, and Fire Marshal offices. This building was constructed in 1959 and the County purchased the building in 2002.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility repair, remodel, and renovation
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>		<i>To Be Determined</i>	<i>To Be Determined</i>
<i>Construction</i>		\$250,000	\$250,000
TOTAL		\$250,000	\$250,000

Funding Sources	2015	2016-2020	Total
<i>General Obligation Bonds</i>		\$250,000	\$250,000
TOTAL		\$250,000	\$250,000

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

Kittitas County Administrative Offices - County Administration Building



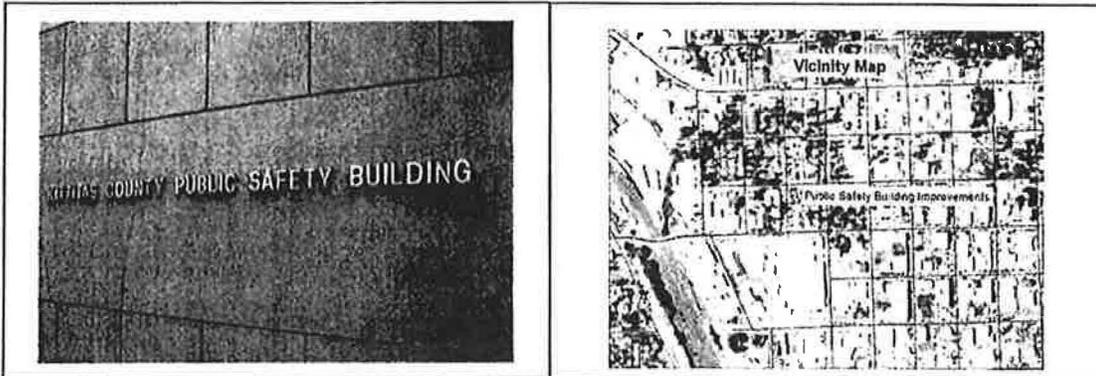
Project Information and Selection Criteria	
<i>Location</i>	North of the Courthouse
<i>Links to Other Projects or Facilities</i>	Courthouse, Permit Center, and Morris Sorenson bldg.
<i>Description</i>	New County Administration Building
<i>Justification (Need/Demand)</i>	Office space is needed for all 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.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A. Project Type: New facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Master Plan / Conceptual Site Plan</i>	\$120,000		\$120,000
<i>Design and Engineering</i>			
<i>Construction</i>			
TOTAL	\$120,000		\$120,000

Funding Sources	2015	2016-2020	Total
<i>Real Estate Excise Tax (REET)</i>	\$120,000		\$120,000
TOTAL	\$120,000		\$120,000

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

Kittitas County Administrative Offices - Public Safety Building Improvements



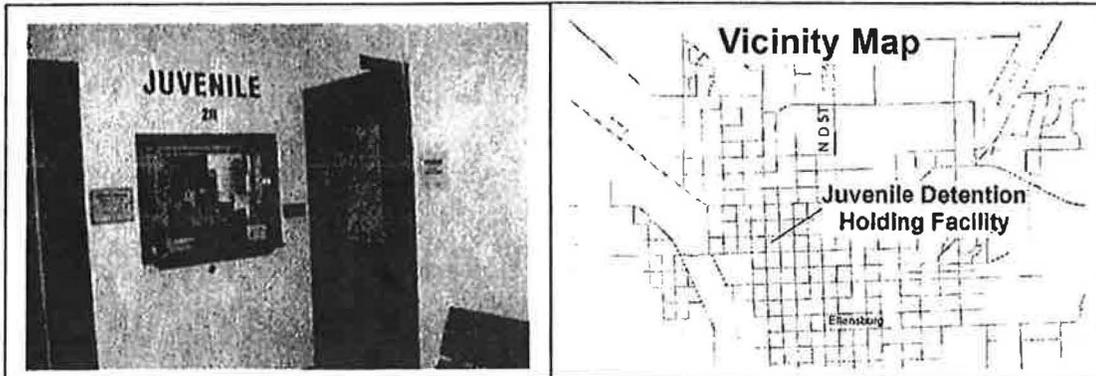
Project Information and Selection Criteria	
<i>Location</i>	205 W. 5 th , Ellensburg – see existing facility inventory Public Safety Building
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Various improvements to include new siding for old portion of jail, upgrade/replace condensing unit, replace ceiling in hallways, and replace elevator flooring.
<i>Justification (Need/Demand)</i>	This project is needed to provide safe and adequate facilities for inmates and correctional officers.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility remodel and renovation
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>	\$130,000	\$150,000	\$280,000
TOTAL	\$130,000	\$150,000	\$280,000

Funding Sources	2015	2016-2020	Total
General Fund	\$130,000	\$150,000	\$280,000
TOTAL	\$130,000	\$150,000	\$280,000

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

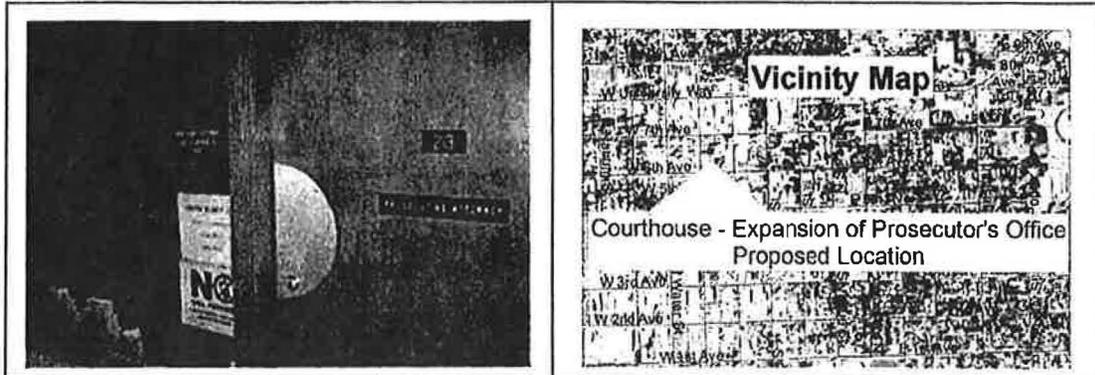
Kittitas County Administrative Offices - Juvenile Detention Holding Facility



Project Information and Selection Criteria			
<i>Location</i>	205 W. 5 th , Ellensburg – see existing facility inventory County Courthouse		
<i>Links to Other Projects or Facilities</i>	N/A		
<i>Description</i>	Building remodel to provide a temporary holding cell for juvenile detention.		
<i>Justification (Need/Demand)</i>	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.		
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility remodel and renovation		
<i>Comprehensive Plan Citations</i>	GPO 5.26		
Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>		<i>To Be Determined</i>	<i>To Be Determined</i>
<i>Construction</i>		\$30,000	\$30,000
TOTAL		\$30,000	\$30,000
Funding Sources	2015	2016-2020	Total
Law & Justice sales tax		\$30,000	\$30,000
TOTAL		\$30,000	\$30,000

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

Kittitas County Administrative Offices - Expansion of Prosecutor's Office



Project Information and Selection Criteria	
<i>Location</i>	To be determined
<i>Links to Other Projects or Facilities</i>	Sheriff's Administrative building and Courthouse
<i>Description</i>	Expansion of Prosecutors Office to consolidate offices to one location.
<i>Justification (Need/Demand)</i>	The Prosecutors Office needs additional office space to consolidate offices located in different buildings to one primary location.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A. Project Type: Facility repair, remodel, & renovation
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>		To Be Determined	To Be Determined
TOTAL		To Be Determined	To Be Determined

Funding Sources	2015	2016-2020	Total
<i>General Fund</i>		To Be Determined	To Be Determined
TOTAL		To Be Determined	To Be Determined

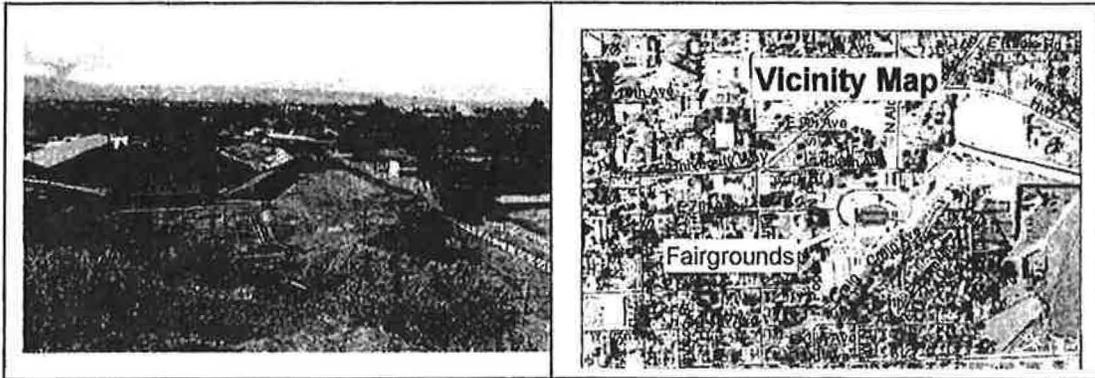
Annual Operations and Maintenance	
<i>Estimated Costs</i>	Currently, the County does not track maintenance costs for these improvements.
<i>Estimated Revenues</i>	None
<i>Anticipated Savings Due to Project</i>	None
<i>Department Responsible for Operations</i>	Facilities and Maintenance Office

3. Kittitas Valley Event Center / Fairgrounds

This section includes an inventory of Kittitas Valley Event Center/Fairgrounds 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.

<i>Facility</i>	<i>Built date</i>	<i>Size</i>	<i>Facility</i>	<i>Built date</i>	<i>Size</i>
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 Valley Event Center / Fairgrounds - Event Center / Fairgrounds Master Plan Development



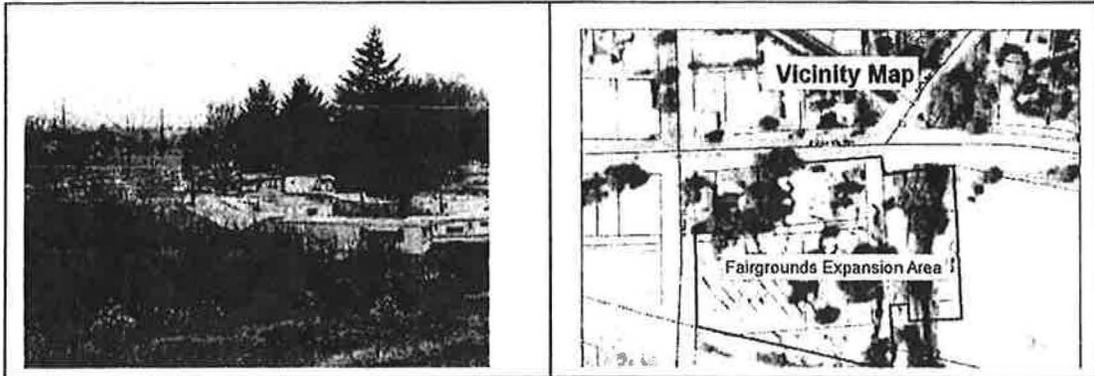
Project Information and Selection Criteria	
<i>Location</i>	901 E. 7 th , Ellensburg – see existing facility inventory
<i>Links to Other Projects or Facilities</i>	All Kittitas Valley Event Center buildings
<i>Description</i>	Determine facility improvement needs
<i>Justification (Need/Demand)</i>	This project will determine what upgrades and improvements are needed for the Kittitas Valley Event Center
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility conceptual plan
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Master Plan / Conceptual Site Plan</i>	\$150,000		\$150,000
<i>Design and Engineering</i>			
<i>Construction</i>			
TOTAL	\$150,000		\$150,000

Funding Sources	2015	2016-2020	Total
<i>General Fund/Obligation Bonds</i>	\$150,000		\$150,000
TOTAL	\$150,000		\$150,000

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

Kittitas Valley Event Center / Fairgrounds - Expansion



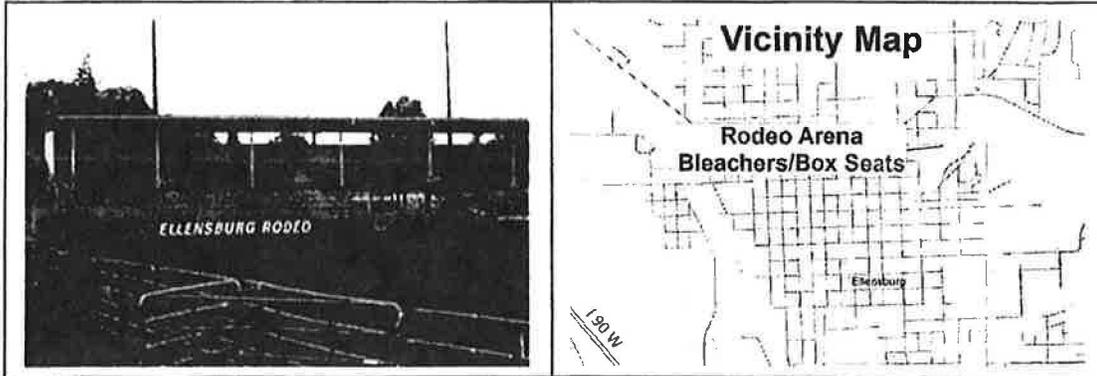
Project Information and Selection Criteria	
<i>Location</i>	Southwest of Alder Street and University Way
<i>Links to Other Projects or Facilities</i>	All Kittitas Valley Event Center buildings
<i>Description</i>	Property Acquisition of 5 tax parcels for implementation of Kittitas Valley Event Center/Fairgrounds Master Plan
<i>Justification (Need/Demand)</i>	This acquisition will provide needed expansion of the Kittitas Valley Event Center/Fairgrounds.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Property Acquisition
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Right of Way Purchase</i>	\$1,000,000		\$1,000,000
<i>Design and Engineering</i>			
<i>Construction</i>			
TOTAL	\$1,000,000		\$1,000,000

Funding Sources	2015	2016-2020	Total
<i>General Fund/Obligation Bonds</i>	\$1,000,000		\$1,000,000
TOTAL	\$1,000,000		\$1,000,000

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

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



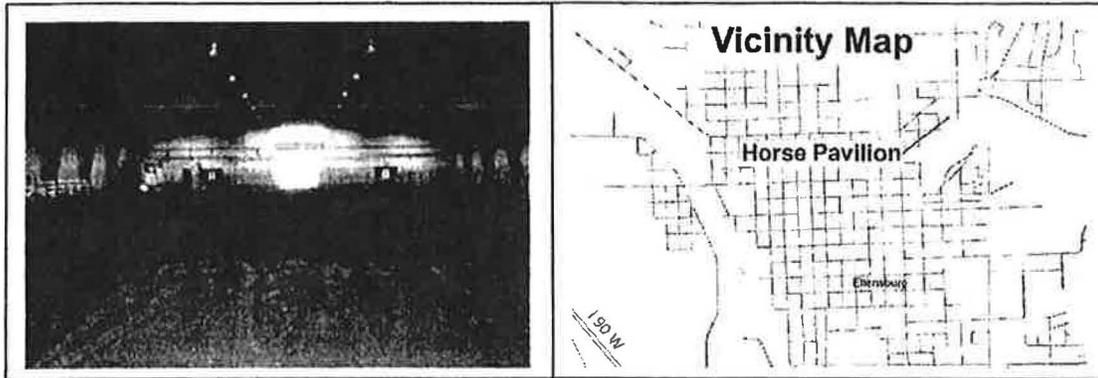
Project Information and Selection Criteria	
<i>Location</i>	901 E. 7 th , Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Replace old rodeo seating bleachers and box seats
<i>Justification (Need/Demand)</i>	Phase 1 of this project is the replacement of section KK and phase 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.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility renovation
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>		\$2,670,000	\$2,670,000
TOTAL		\$2,670,000	\$2,670,000

Funding Sources	2015	2016-2020	Total
<i>Revenue Bonds</i>		\$2,670,000	\$2,670,000
TOTAL		\$2,670,000	\$2,670,000

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

Kittitas Valley Event Center / Fairgrounds - Multi-Purpose Pavilion



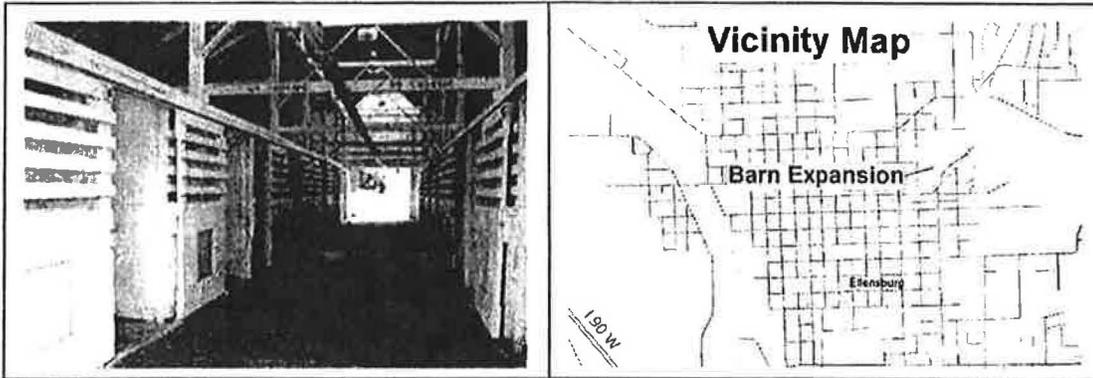
Project Information and Selection Criteria	
<i>Location</i>	North of the Rodeo Arena/Fairgrounds in Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Add a new multi-purpose pavilion at the Kittitas Valley Event Center to be used for various events
<i>Justification (Need/Demand)</i>	Equestrian activities and other events take place throughout the year and create demand for additional facilities.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New Facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>		\$1,500,000	\$1,500,000
TOTAL		\$1,500,000	\$1,500,000

Funding Sources	2015	2016-2020	Total
<i>General Obligation Bonds</i>		\$1,500,000	\$1,500,000
TOTAL		\$1,500,000	\$1,500,000

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

Kittitas Valley Event Center / Fairgrounds - Barn Expansion



Project Information and Selection Criteria	
<i>Location</i>	901 E. 7 th , Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Add additional barn space for various types of livestock at the Kittitas Valley Event Center
<i>Justification (Need/Demand)</i>	Equestrian activities and other livestock events take place throughout the year and create demand for additional facilities.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility renovation
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>		\$500,000	\$500,000
TOTAL		\$500,000	\$500,000

Funding Sources	2015	2016-2020	Total
<i>General Obligation Bonds</i>		\$500,000	\$500,000
TOTAL		\$500,000	\$500,000

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

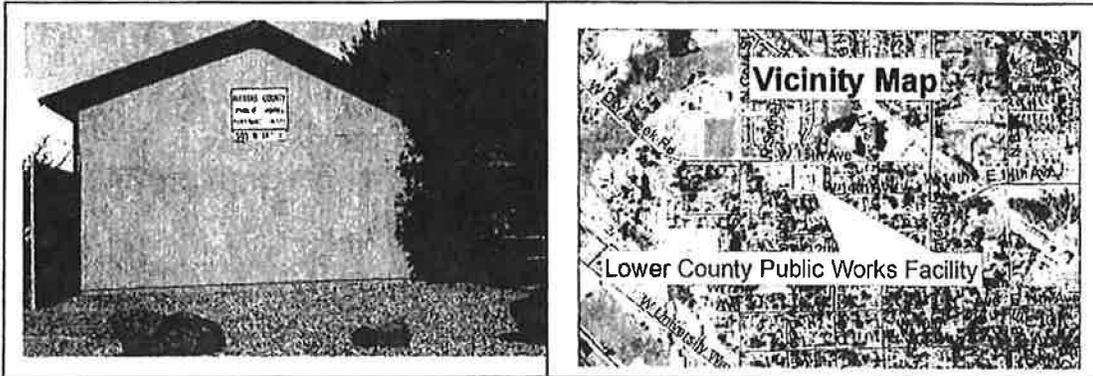
4. Kittitas County Maintenance Shops, Storage, & Parking

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			
<i>Facility</i>	<i>Department</i>	<i>Description</i>	<i>Size</i>
Lower County PWD Heavy Equipment Storage West Shed	Public Works	15 th & Okanagon, built 1951	4,875 sq. ft.
Lower County PWD Heavy Equipment Storage East Shed	Public Works	15 th & Okanagon, built 1951	4,875 sq. ft.
Lower County PWD Main Heavy Equipment Shop	Public Works	15 th & 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	Ext, Weed, & Event Ctr	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 6 th Ave. & Water Street	Courthouse Offices	Improved parking lot	44 stalls
NW 6 th Ave. & Water Street	Courthouse Offices	Improved parking lot in 2010	58 stalls
NE 6 th Ave. & Water Street	Courthouse Offices	Semi-improved parking lot	18 stalls
N Permit Center	Public Works	Improved off-street parking next to bldg.	14 stalls

Table 5 – Continued			
Existing Public Facilities and Services			
Kittitas County Maintenance Shop, Storage, and Parking			
<i>Facility</i>	<i>Department</i>	<i>Description</i>	<i>Size</i>
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 1 st 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. 3 rd 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 Valley Event Center/Fairgrounds Parking Lots	KV 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

Kittitas County Maintenance Shop, Storage Facilities, and Parking – Lower County Public Works Facility



Project Information and Selection Criteria	
<i>Location</i>	Bowers Field Industrial Park, Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Relocate Public Works Department's lower county shops and offices.
<i>Justification (Need/Demand)</i>	The current location of the lower county shops is now residential, making this type of facility incompatible with existing land uses and large equipment access.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Master Plan / Conceptual Site Plan</i>	\$50,000		\$50,000
<i>Design and Engineering</i>			
<i>Construction</i>		\$6,000,000	\$6,000,000
TOTAL	\$50,000	\$6,000,000	\$6,050,000

Funding Sources	2015	2016-2020	Total
<i>PWD</i>	\$50,000	\$6,000,000	\$6,050,000
TOTAL	\$50,000	\$6,000,000	\$6,050,000

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

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/>

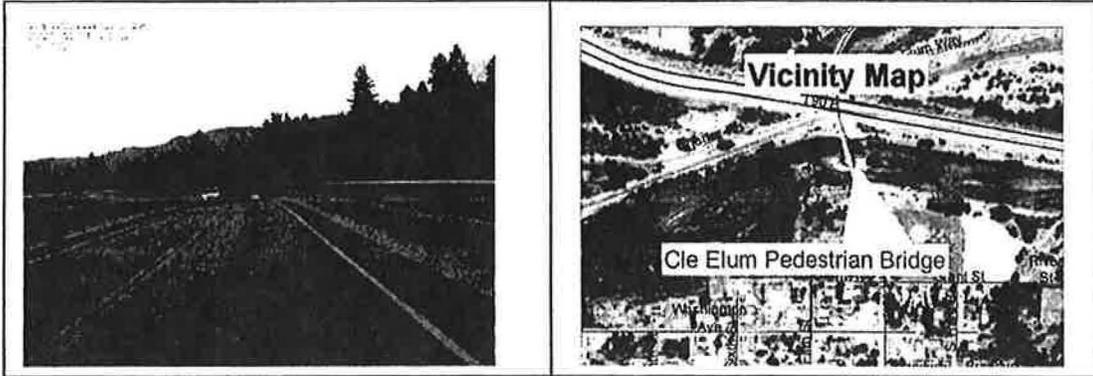
Table 6			
Existing Public Facilities and Services			
Kittitas County Roads			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
Surfaced County Roads	Public Works	County maintained roads with pavement surface	496 miles
Unpaved Co. Roads	Public Works	County maintained roads that are gravel 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/Teaway 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			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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 – Cle Elum Pedestrian Bridge



Project Information and Selection Criteria	
<i>Location</i>	South Cle Elum Bridge vicinity, Cle Elum
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Build a pedestrian bridge for future connections between the Coal Mines Trail and the John Wayne Pioneer Trail.
<i>Justification (Need/Demand)</i>	The South Cle Elum bridge does not provide adequate non-motorized access over the Yakima River for connections between Cle Elum and South Cle Elum and the Coal Mines Trail and the John Wayne Pioneer Trail.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>		\$150,000	\$150,000
<i>Construction</i>		\$1,100,000	\$1,100,000
TOTAL		\$1,250,000	\$1,250,000

Funding Sources	2015	2016-2020	Total
<i>Non-motorized Road Fund</i>		\$1,250,000	\$1,250,000
TOTAL		\$1,250,000	\$1,250,000

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

Regional Parks and Trails – Hansen Pits Park Master Plan



Project Information and Selection Criteria	
<i>Location</i>	W. of Tjossem Rd/Canyon Rd intersection, Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Develop a master plan for trails and park improvements at the 62.8 acre Hansen pits property.
<i>Justification (Need/Demand)</i>	This property is located in the Yakima Canyon River Trail vicinity and is recognized as a potential recreational resource for Kittitas County citizens.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

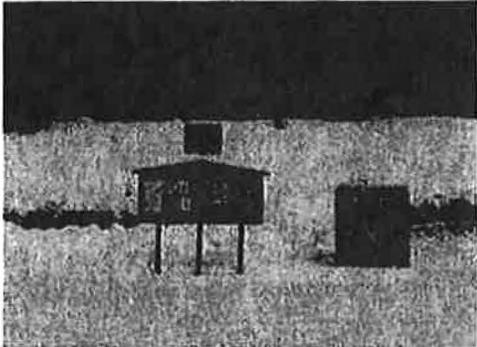
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility conceptual plan
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Master Plan / Conceptual Site Plan</i>		\$25,000	\$25,000
<i>Design and Engineering</i>			
<i>Construction</i>			
TOTAL		\$25,000	\$25,000

Funding Sources	2015	2016-2020	Total
<i>Paths & Trails Gas Tax Reserve</i>		\$25,000	\$25,000
TOTAL		\$25,000	\$25,000

Annual Operations and Maintenance	
<i>Estimated Costs</i>	Currently, the County does not track maintenance costs for these improvements.
<i>Estimated Revenues</i>	None
<i>Anticipated Savings Due to Project</i>	None

Regional Parks and Trails – Tourism Infrastructure Plan

	<p>Vicinity Map unavailable at this time</p>
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Project Information and Selection Criteria	
<i>Location</i>	Locations vary
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Develop a master plan for tourism infrastructure.
<i>Justification (Need/Demand)</i>	A master plan is needed to determine tourism infrastructure needs and prioritization for implementation. This work is expected to be completed in 2016.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility conceptual plan
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Master Plan / Conceptual Site Plan</i>	\$50,000		\$50,000
<i>Design and Engineering</i>			
<i>Construction</i>			
TOTAL	\$50,000		\$50,000

Funding Sources	2015	2016-2020	Total
<i>Paths & Trails Gas Tax Reserve</i>	\$50,000		\$50,000
TOTAL	\$50,000		\$50,000

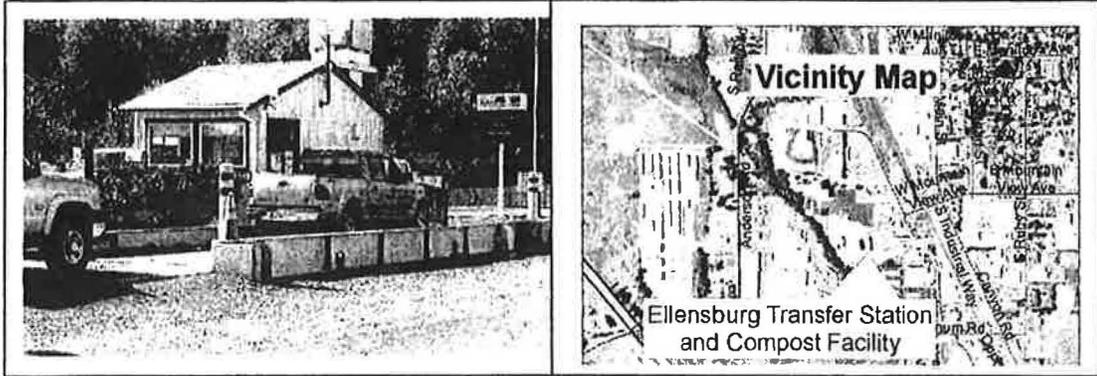
Annual Operations and Maintenance	
<i>Estimated Costs</i>	Currently, the County does not track maintenance costs for these improvements.
<i>Estimated Revenues</i>	None
<i>Anticipated Savings Due to Project</i>	None

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.

<i>Facility</i>	<i>Built date</i>	<i>Size</i>	<i>Facility</i>	<i>Built date</i>	<i>Size</i>
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.			

Solid Waste – Relocate Ellensburg Transfer Station and Compost Facility



Project Information and Selection Criteria	
<i>Location</i>	925 Industrial Way, Ellensburg – new location to be determined
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Build a new Transfer Station and Compost Facility in the Ellensburg vicinity.
<i>Justification (Need/Demand)</i>	The current transfer station has inadequate access and space. It is also in an environmentally sensitive location.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New Facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>		\$250,000	\$250,000
<i>Construction</i>		\$5,000,000	\$5,000,000
TOTAL		\$5,000,000	\$5,250,000

Funding Sources	2015	2016-2020	Total
<i>Solid Waste Fund</i>		\$5,000,000	\$5,250,000
TOTAL		\$5,000,000	\$5,250,000

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

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			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
Kittitas Public Library	Kittitas	2 nd & 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

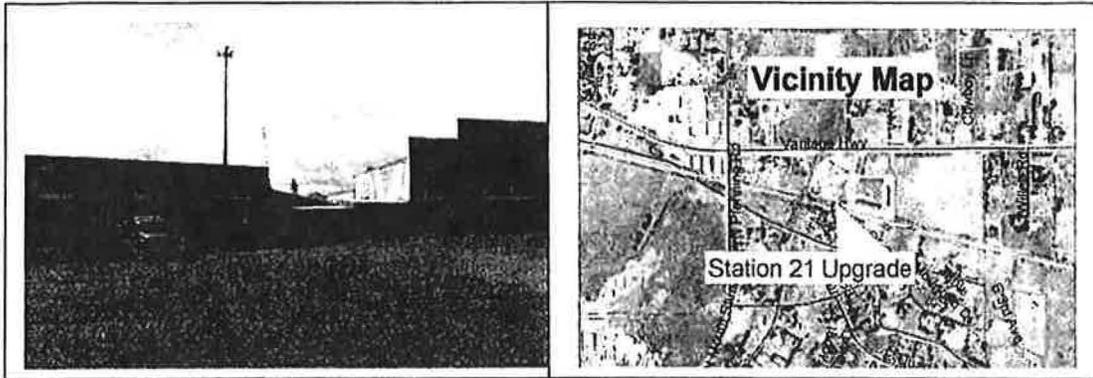
This section includes an inventory of Emergency Services facilities and a detailed description of each facility improvement that is included in the six-year plan. The inventory of facilities in Table 9 below also describes each facility's size in order to determine if it addresses the County's long-term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

Table 10			
Existing Public Facilities and Services			
Emergency Services			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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 – Station 21 Upgrade



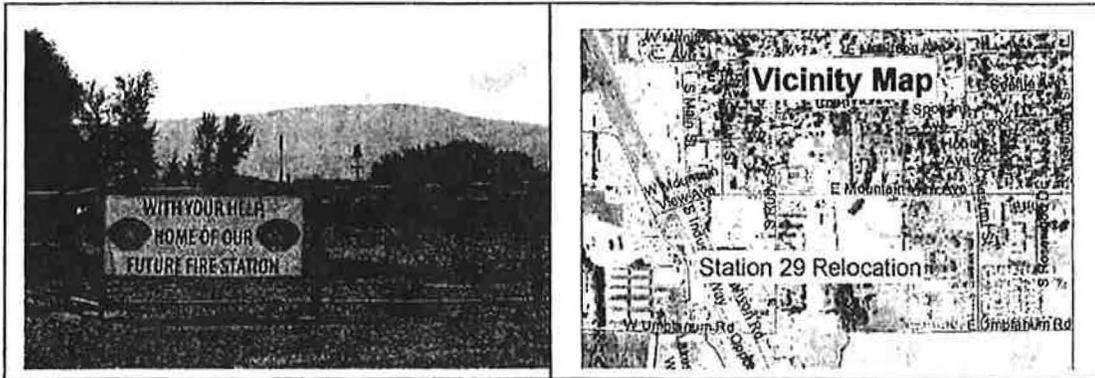
Project Information and Selection Criteria	
<i>Location</i>	2020 Vantage Highway
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Upgrade Station 21 to include new office and living quarters.
<i>Justification (Need/Demand)</i>	This project is needed for emergency management services personnel office and living quarters.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility renovation
<i>Comprehensive Plan Citations</i>	GPO 2.53

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>			
TOTAL		\$2,500,000	\$2,500,000

Funding Sources	2015	2016-2020	Total
<i>Commissioner approved bond</i>		\$2,500,000	\$2,500,000
TOTAL		\$2,500,000	\$2,500,000

Annual Operations and Maintenance	
<i>Estimated Costs</i>	Currently, the County does not track maintenance costs for these improvements.
<i>Estimated Revenues</i>	None
<i>Anticipated Savings Due to Project</i>	None
<i>Department Responsible for Operations</i>	Kittitas Valley Fire and Rescue

Emergency Services – Station 29 Relocation



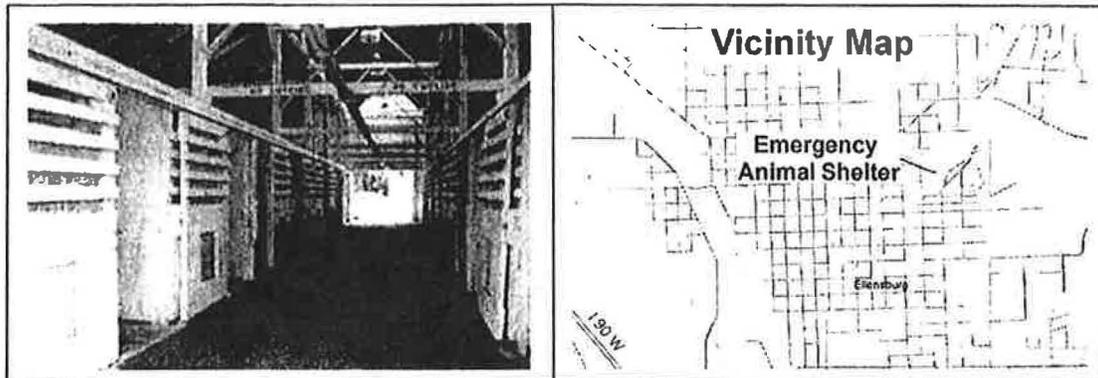
Project Information and Selection Criteria	
<i>Location</i>	400 E. Mt. View, Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Relocate Station 29 from 102 N. Pearl St. to 400 E. Mt. View in Ellensburg
<i>Justification (Need/Demand)</i>	This project is needed for expanded emergency management services.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New facility
<i>Comprehensive Plan Citations</i>	GPO 2.53

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>			
TOTAL	\$4,000,000	\$2,000,000	\$6,000,000

Funding Sources	2015	2016-2020	Total
<i>General Obligation bond</i>	\$4,000,000	\$2,000,000	\$6,000,000
TOTAL	\$4,000,000	\$2,000,000	\$6,000,000

Annual Operations and Maintenance	
<i>Estimated Costs</i>	Currently, the County does not track maintenance costs for these improvements.
<i>Estimated Revenues</i>	None
<i>Anticipated Savings Due to Project</i>	None
<i>Department Responsible for Operations</i>	Kittitas Valley Fire and Rescue

Emergency Services – Emergency Animal Shelter



Project Information and Selection Criteria	
<i>Location</i>	901 E. 7 th Avenue, Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	Upgrade existing facilities to allow for different types of animal shelter at the Kittitas Valley 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.
<i>Justification (Need/Demand)</i>	The Kittitas Valley 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.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: Facility renovation
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>		\$500,000	\$500,000
TOTAL		\$500,000	\$500,000

Funding Sources	2015	2016-2020	Total
<i>General Fund</i>		\$500,000	\$500,000
TOTAL		\$500,000	\$500,000

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

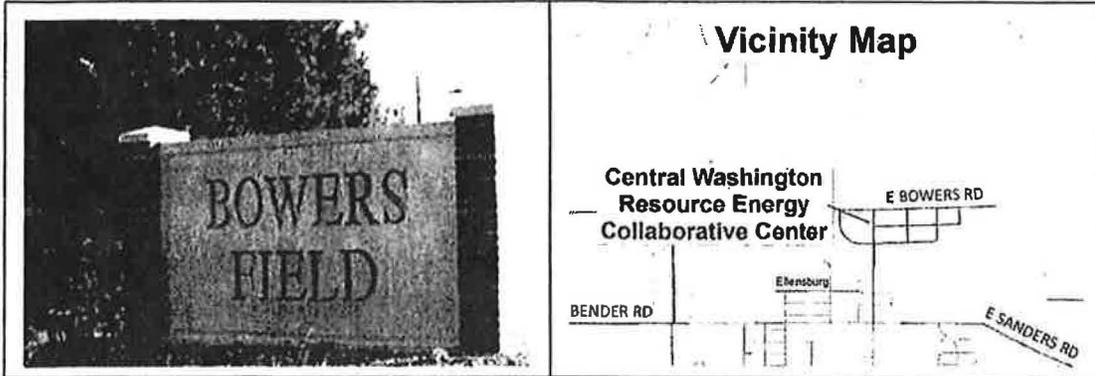
10. Education

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.

<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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, 9 th grade to 12 th grade	281 students
Cle Elum / Roslyn Elementary School	Cle Elum/ Roslyn School District	2696 - SR 903, Cle Elum, pre-school, Kindergarten to 5 th grade	408 students
Cle Elum / Roslyn Alternative School	Cle Elum/ Roslyn School District	200 W. Oakes St., Cle Elum, 3 rd grade to 12 th grade	38 students
Walter Strom Middle School	Cle Elum/ Roslyn School District	2694 - SR 903, Cle Elum, 6 th grade to 8 th grade	221 students
Damman Elementary School	Damman School District	Kindergarten to 6 th 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. 15 th Ave., Ellensburg	448 students
Valley View Elementary School	Ellensburg School District	26 classroom teachers, 1508 E. 3 rd Ave., Ellensburg	450 students
Morgan Middle School	Ellensburg School District	40 classroom teachers, 400 E. 1 st 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 5 th grade, 7571 Kittitas Hwy, Kittitas	258 students

Table 11 - Continued			
Existing Public Facilities and Services			
Education			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
Kittitas High School	Kittitas School District	6 th grade to 12 th 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 12 th grade, 10831 N. Thorp Hwy, Thorp	164 students

Education – Central Washington Resource Energy Collaborative Center



Project Information and Selection Criteria	
<i>Location</i>	Bowers Field Industrial Park, Ellensburg
<i>Links to Other Projects or Facilities</i>	N/A
<i>Description</i>	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).
<i>Justification (Need/Demand)</i>	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.
<i>Level of Service (LOS) / Project Type</i>	Established LOS: N/A Project Type: New Facility
<i>Comprehensive Plan Citations</i>	GPO 5.26

Capital Cost	2015	2016-2020	Total
<i>Design and Engineering</i>			
<i>Construction</i>		To be determined	To be determined
TOTAL		To be determined	To be determined

Funding Sources	2015	2016-2020	Total
<i>EBDA and CERB loans</i>		To be determined	To be determined
TOTAL		To be determined	To be determined

Annual Operations and Maintenance	
<i>Estimated Costs</i>	Currently, the County does not track maintenance costs for these improvements.
<i>Estimated Revenues</i>	None
<i>Anticipated Savings Due to Project</i>	None
<i>Department Responsible for Operations</i>	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)			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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)			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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)			
<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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.

<i>Facility</i>	<i>Provider</i>	<i>Description</i>	<i>Size</i>
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. Major upgrades completed in 2013.	80 residences

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 levels of service.
2. New or expanded public facilities that achieve or maintain adopted levels of service.
3. Improvements to existing public facilities or new public facilities that eliminate hazards.
4. New or expanded public facilities that achieve or maintain adopted levels of service 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
8. Availability of funding.

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. 2015-148

TO ADOPT AN ANNUAL ROAD CONSTRUCTION PROGRAM FOR 2016

WHEREAS: The Department of Public Works has submitted a proposed 2016 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 November 3, 2015, at 2:00 p.m. in the Commissioners' Auditorium.

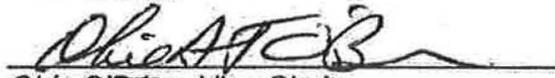
NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners, after due consideration, does hereby adopt the proposed Annual Road Construction Program for 2016, hereto attached, as now submitted by the Kittitas County Director of Public Works / County Engineer.

DATED this 3rd day of November, 2015 at Ellensburg, Washington.

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

ABSENT

Gary Berndt, Chair



Obie O'Brien, Vice-Chair



Paul Jewell, Commissioner



Clerk of the Board

ANNUAL CONSTRUCTION PROGRAM FOR 2016

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

TOTAL \$'S
\$3,198,400
\$1,267,216
\$441,000

WAC 136-16

AGENCY ACTION: COUNTY >> KITTTTAS
 DATE RECOMMENDED PROG. SUBMITTED _____
 DATE OF ENVIRONMENTAL ASSESSMENT _____
 DATE OF FINAL ADOPTION _____
 ORDINANCE/RESOLUTION NO. _____
 DATE OF AMENDMENT _____

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

(1) ITEM NUMBER	(2) 6 YEAR ROAD PROGRAM ITEM NO.	(3) ROAD LOG NO.	(4) ROAD/PROJECT NAME AND LOCATION <small>(Include brief termini description or MP's; Bridge #)</small>	(5) PROJECT LENGTH <small>(Miles)</small>	(6) FUNCTIONAL CLASS	(7) WORK CODE(S)	(8) ENVIRONMENTAL ASSESSMENT	(9) SOURCES OF FUNDS DOLLARS			(12) ESTIMATED EXPENDITURES- DOLLARS					
								(9) COUNTY FUNDS	(10) OTHER FUNDS		(12) PRELIM. & CONST. ENGRING 595.10	(13) RIGHT OF WAY 595.20	(14) CONSTRUCTION		(15) COUNTY FORCES	(16) GRAND TOTAL ALL 595.
									AMOUNT	PROGRAM SOURCE			CONTRACT	COUNTY FORCES		
02	2	22710	WESTSIDE ROAD HSIP IMPROVEMENTS	3.19	08	G		0	531,000	HSIP	50,000		481,000		531,000	
03	3	75040	HUNTZINGER ROAD HSIP IMPROVEMENTS	2.46	08	G			18,000	RHSIP	2,000		16,000		18,000	
04	4		I-90 PARK AND RIDE LOT EXIT 78	-	-	AG			130,000	RM	30,000		100,000		130,000	
05	9	95301	NORTH FORK MANASTASH CREEK BRIDGE	0.10	08	I			1,073,000				1,073,000		1,073,000	
06	10	61620	MT. DANIELS EXTENSION	0.10	19	ABDE		98,000			10,000			88,000	98,000	
07	6	43163	HARD SURFACE GRAVEL ROADS (SCHNEBY Rd)	0.52	09	C		100,000						100,000	100,000	
08	8	15740	CONSTRUCT TURNAROUND - EOCR - RAILROAD ST		09	ABC		33,000						33,000	33,000	
09	19	28500	TEANAWAY RD TURNOUTS		08	ABD		320,000			50,000	50,000		220,000	320,000	
10	28	96200	NO. 6 ROAD PHASE 2	1.51	08	ABD		120,900	1,088,400	RAP	120,900		1,088,400		1,209,300	

(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 DOLLARS			ESTIMATED EXPENDITURES- DOLLARS				
								COUNTY FUNDS	OTHER FUNDS		PRELIM. & CONST. ENGRING 595.10	RIGHT OF WAY 595.20	CONSTRUCTION		GRAND TOTAL ALL 595.
									AMOUNT	PROGRAM SOURCE			CONTRACT	COUNTY FORCES	
237															
PAGE / PROGRAM TOTALS, CONSTRUCTION								671,900	2,840,400	0	262,900	50,000	2,758,400	441,000	3,512,300

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2015-101

TO AMEND AN ANNUAL ROAD CONSTRUCTION PROGRAM FOR 2016

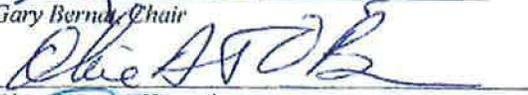
- WHEREAS: The Department of Public Works has submitted a proposed 2016 Annual Road Construction Program for consideration and study; and
- WHEREAS: The Kittitas County Board of County Commissioners adopted said Annual Road Construction Program on November 3, 2016, through Resolution 2015-148; and
- WHEREAS: Public Works recommends an amendment to the Annual Road Construction Program as attached in Exhibit "A", with the following revision:
- Add CRP No. 267-15, the East Taneum Road/North Thorp Highway Bridge #87021 Repair Project with a total budget of \$315,000.00, and add all the projects in Preliminary Construction and Engineering for 2016 to match the Annual Plan to the 2016 approved budget; 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 1, 2015 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 2015-148, and replaces it with this current resolution to revise the schedule and expenditures.
- NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners, after due consideration, does hereby amend the proposed Annual Road Construction Program for 2016, hereto attached, as now submitted by the Kittitas County Director of Public Works and County Engineer.

DATED this 1st day of December, 2015 at Ellensburg, Washington.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON



Gary Bernick, Chair



Obie O'Brien, Vice-Chair



Paul Jewell, Commissioner

ATTEST:



Clerk of the Board

ANNUAL CONSTRUCTION PROGRAM FOR 2016

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

TOTAL S'S
\$3,343,900
\$1,267,216
\$441,000

WAC 136-16

AGENCY ACTION: COUNTY >> KITTITAS
 DATE RECOMMENDED PROG. SUBMITTED _____
 DATE OF ENVIRONMENTAL ASSESSMENT _____
 DATE OF FINAL ADOPTION 11/3/2015
 ORDINANCE/RESOLUTION NO. 2015-148
 DATE OF AMENDMENT _____

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

(1) ITEM NUMBER	(2) 6 YEAR ROAD PROGRAM ITEM NO.	(3) ROAD LOG NO.	(4) ROAD/PROJECT NAME AND LOCATION <small>(Include brief termini description or MP's; Bridge #)</small>	(5) PROJECT LENGTH <small>(Miles)</small>	(6) FUNCTIONAL CLASS	(7) WORK CODE(S)	(8) ENVIRONMENTAL ASSESSMENT	(9) SOURCES OF FUNDS DOLLARS			(12) ESTIMATED EXPENDITURES - DOLLARS					
								(9) COUNTY FUNDS	(10) OTHER FUNDS		(12) PRELIM. * CONST ENGRING 595.10	(13) RIGHT OF WAY 595.20	(14) CONSTRUCTION		(15) COUNTY FORCES	(16) GRAND TOTAL ALL 595.
									AMOUNT	PROGRAM SOURCE			CONTRACT	COUNTY FORCES		
01	2	22710	WESTSIDE ROAD HSIP IMPROVEMENTS	3.19	08	G			531,000	HSIP	50,000		481,000		531,000	
02	3	75040	HUNTZINGER ROAD HSIP IMPROVEMENTS	2.46	08	G			18,000	HSIP	2,000		16,000		18,000	
03	4		I 90 PARK & RIDE LOT EXIT 78	-	-	AG			130,000	RM	30,000		100,000		130,000	
04	9	95301	NORTH FORK MANASTASH CREEK BRIDGE	0.10	08	I			1,073,000		98,000		975,000		1,073,000	
05	10	61620	MT DANIELS EXTENSION	0.10	19	ABDE		98,000			10,000			88,000	98,000	
06	6	43163	HARD SURFACE GRAVEL ROADS (SCHNEBLY RD)	0.52	09	C		100,000						100,000	100,000	
07	8	15740	CONSTRUCT TURNAROUND - EOCR - RAILROAD ST		09	ABC		33,000						33,000	33,000	
08	19	28500	TEANAWAY ROAD TURNOUTS		08	ABD		320,000			50,000	50,000		220,000	320,000	
09	28	96200	NO. 6 ROAD PHASE 2	1.51	08	ABD		120,900	1,088,400	RAP	120,900		1,088,400		1,209,300	
10		56770	EAST TANEUM RD/N.THORP HIGHWAY BRIDGE #87021		08	I		315,000			80,000		235,000		315,000	
11	11	13700	VIA KACHESS CULVERT REPLACEMENT		09	I		85,000			85,000				85,000	
12	12	31412	MCNAMAMY RD BRIDGE #88021 OVER DRY CREEK		09	I		100,000			100,000				100,000	
13	13	96200	NO. 6 RD IRRIGATION STRUCTURE- BRIDGE #79051		07	I		140,000			140,000				140,000	
14	15	95301	MANASTASH RD - CREEK BANK STABILIZATION		07	A		40,000			40,000				40,000	
15	16		STRUCTURES UNDER 20 FEET REPLACEMENT			I		150,000			150,000				150,000	
16	17	28500	TEANAWAY ROAD HYDRAULIC IMPROVEMENTS		08	A		504,000			504,000				504,000	
17	20	94001	VANTAGE HIGHWAY OVERLAY	8.50	07	D		200,000			200,000				200,000	
18	23		FISH BARRIER REMOVAL			I		100,000			100,000				100,000	
19	7	94001	VANTAGE/PFENNING INTERSECTION SIGNAL		07	G		7,500					7,500		7,500	

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BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION

NO. 2015-149

TO ADOPT A SIX-YEAR TRANSPORTATION IMPROVEMENT PLAN FOR THE
YEARS 2016-2021

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 November 3, 2015, 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 3rd day of November, 2015 at Ellensburg, Washington.

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

ABSENT

Gary Berndt, Chair

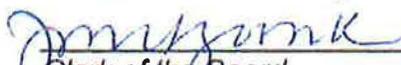


Obje O'Brien, Vice-Chair



Paul Jewell, Commissioner





Clerk of the Board

2016-2021 KITTITAS COUNTY PUBLIC WORKS SIX YEAR TRANSPORTATION PLAN

Priority #	PROJECT NAME	2016				2017				2018				2019				2020				2021			
		Design	Right of way	Construction	Construction	Design	Right of way	Construction	Construction	Design	Right of way	Construction	Construction	Design	Right of way	Construction	Construction	Design	Right of way	Construction	Construction	Design	Right of way	Construction	Construction
County Road Construction Improvements																									
1	Westside Rd RAP Safety Impr. MP 2.19 to MP 4.13							106	856																950
2	Westside Rd HSIP Impr. from MP 4.10 to MP 7.25			60	481																				531
3	Muntzger Rd HSIP Impr. from MP 0.24 to MP 2.70			3	16																				16
4	Park and Ride Lot 1-66 Gal 75	20		10	100																				130
6	Oil Spill - 7 year cycle ¹ (Locations vary (70 miles per year)					1,500		3,825		2,764			2,884		3,056								3,190		17,003
8	Microsurface Gravel Roads ² (Locations based on priority array ³)				100			104		107			111		119								119		657
7	Vantage Planning Intersection Improvements (City of Edinburg Project) (MP 1.53 Vantage Hwy)				7.6																				8
8	Turn Arounads ⁴ (Locations based on priority array ¹)			3	30			3	34		3	34		3	30			3	34				4	40	220
9	North Fork Manastash Creek Bridge & Restoration Over N. Fork Manastash Creek @ MP 8.43			58	675																				1,073
10	Mt. Daniels Extension from E Mt Daniels Dr (MP 0.78) westward about 600 feet.	16		6	90																				98
11	Via Kichess Culvert Replacement at MP 0.10 (Lodge Creek)	65						30	300																415
12	McManamy Rd Bridge #68291 Over Dry Creek @ MP 0.21	100						66	666																1,148
13	No. 6 Rd Irrigation Structure (RAF) BR #1506x Over Town Ditch at MP 0.23	126	11					60	661																761
14	Weaver Rd Minor Widening from: MP 0.00 to MP 2.18, 6.6 ft. per side.				40					38	348														483
15	Manastash Rd / Creek Bank Stabilization End of Co. Rd from MP 10.9 to MP 11.0	40						6	60																106
16	Structures Under 29 Feet ⁵ (Locations vary)	150			180		30		160	30	300	100	30	300	100	180	30	300	100	30	300	100	30	300	2,350
17	Teasway Rd Hydraulic Impr. Road BR MP 0.51 - WF Team MP 7.25	204						206	1,462																
18	Kittitas Co. Rd Safety Impr. various locations ⁷				60				30	30	300	30	30	300	30	30	300	30	30	300	30	30	300	30	1,720
19	Teasway Rd Turnouts Various locations from MP 0.0-MP 7.25, assuming all ROW donated.	66	60	20	200																				320
20	Vantage Highway Overlay Vantage Wd. from: MP 16.5 to MP 26.0 - grid & overlay	200								160	1,500														1,850
21	University Way East Bridge Approach Over DNCR RR at MP 1.81								60				30	300											360
22	University Way & Hooper Creek Rd. Intersection Signal MP 1.01								70				40	314											424
23	Fish Bassler Reservoir ⁸ (Locations vary)	100			100								30	400	100		30	300	100			00	300		1,490
24	Umpknam/Anderson Overlay (MP 0.0-0.41)								40				25	250											315
25	Fairview Rd Widening & Coloman Creek Structures Black Mt Rd to Reddy Rd (MP 5.03-6.06)															150	1,500								1,950
26	Airport Rd. via Elum, replace irrigation culverts crossing road MP 0.20 TO MP 1.50								200				150	1,500											1,850
27	Bullfrog Rd Roundabout at Sycamore Entrance (MP 1.87-1.91) (Roundabout - 3 lanes)														250								150	1,600	1,900
28	No. 6 Road Phase 2 (MP 3.59 -MP 5.10)				121	1,088																			1,209

TOTALS
950
531
16
130
17,003
657
8
220
1,073
98
415
1,148
761
483
106
2,350
1,720
320
1,850
360
424
1,490
315
1,950
1,850
1,900
1,209

Unfunded total estimated amount	36,138																						
Annual Road Levy Funding	-21,000																						
Road Levy Shift (2016-2019)	4,000																						
Annual Sheriff diversion (\$200/yr)	1,200																						
Upper County Shop reserve	2,000																						
Wastake RAP (2017)	-850																						
No. 6 Road Phase 2 RAP (2016)	-1,088																						
No. 6 Rd Irrigation Structure (RAP)	-883																						
Mobility grant (park and ride) 2016	-130																						
HSIP Funds (2018)	-487																						
Annual MVPT (2016-2021)	-12,000																						
STP reimbursement (2016-2021)	-900																						
Teasway turnouts (2016)	-300																						
Annual CAP+MVA (2016-2021)	-3,042																						
Local funding demand (2016-2021)	4,853																						
2015 Ending Fund Balance (2016)	-12,000																						
2021 Projected Ending Fund Balance (2021)	-7,147																						
1,384	65	312	5,678	390	0	520	5,114	540	0	256	6,732	30	150	343	6,455	480	150	246	6,341	280	0	249	6,799
			7,339				6,984				8,626				6,078				6,219				6,320
			2016				2017				2018				2019				2020				2021

*NOTE: Revenues are shown as negative

Kittitas County
2016 Budget

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Red Top Lookout

Glossary

KITTITAS COUNTY

2016 BUDGET

GLOSSARY

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

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

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

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

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

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

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

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

Benefits: 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.

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

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

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

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

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

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

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

EMS: Emergency Management Services.

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

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

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

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

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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.

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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.

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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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