

Kittitas County 2003 Budget

To the Citizens of Kittitas County:

I am pleased to present to you Kittitas County's 2003 Annual Budget. The budget is a very complex tool and is vital in the operation of Kittitas County.

In June 2002, the Kittitas County Management team had a retreat to set budget priorities for 2003. At the retreat discussion occurred regarding employees Cost of Living Adjustments (COLA) and additional requests that each department was going to request. The Management Team retreat has evolved into a valuable budget tool.

In July, my budget staff prepares and sends out to each department/fund, their 2003 preliminary budget package, which includes instructions and budget forms to be completed.

Along with the budget information Commissioner Huston, Board of County Commissioners, submitted a letter indicating their goals and priorities. Their letter stated:

The revenues for 2003 are still subject to a variety of circumstances but after comparing the potential increases and decreases I recommend we view it as best a wash. The possibility of slightly reduced revenue is greater than slightly increased revenue. Because of this the BOCC is requesting the following planning assumptions be built into your budgets.

Salaries and benefits - No decision was reached on a COLA for 2003, and it was decided that the benefits philosophy would remain the same for now with more discussion slated for a later date. Our 15 step wage scale and 4 year adjustments for elected officials has been completed and implemented. The scale increases you anticipate for your personnel or elected adjustments should be built into your budgets. No other increases for salary or benefits should be built into your proposed budgets other than those mentioned above or the adjustments called for by the contracts of your represented employees. If you intend to ask for reclassifications or other changes that increase your salary lines you must present them in an attached supplemental budget.

Capital Improvements - All capital requests (including major equipment purchases) of any sort other than your normal operating lines should be submitted with supplemental budget documentation. The Auditor will submit to the BOCC a separate capital outlay preliminary budget, to be looked at separately. Any capital requests that can be tied to the capital facilities plan should be clear in identifying the nexus.

Kittitas County

2003 Budget

Any capital requests that have been completed or abandoned that elevated last years operating lines should be removed from those lines. At the retreat there was some discussion of common use of equipment. Every request for new equipment should be accompanied by a discussion as to how other departments can benefit from the purchase.

Personnel - As in years past any request for additional personnel must be accompanied by the appropriate forms. All expenses attached to a new personnel request should be presented in an attached supplemental budget. Be prepared to discuss in detail any enhancements in revenue the new personnel will provide if any, and be able to quantify the impact to your level of service the addition, or lack of addition might have.

Travel policies and County vehicles -Travel lines are always subject to critical examination but this year the scrutiny will be more intense. Try to streamline your travel lines as much as possible. If your departments have any personnel who routinely take a county owned vehicle to and from their residences be prepared to discuss in clear and quantifiable terms the benefits our citizens receive as a result from that practice.

Carry-over - Tighten your spending through the remainder of 2002. Monies from 2001 might be our salvation when it comes to balancing the 2003 budget. To that end, critically examine your budget lines for amounts consistently carried over. These lines are probably due for reduction.

The goal for 2003 is to have a budget as close to a 0% increase as possible. Some lines will increase. That is unavoidable but where possible offset them with decreases in other lines. Do not build emergency reserves into your individual budgets. I think by now the BOCC has demonstrated that emergencies and opportunities will be fairly examined for funding from the general fund reserve.

It has been your hard work that has allowed Kittitas County to weather the storms. It will be your continued hard work that will get us through 2003 without a serious disruption of the level of service we deliver to our citizens. You should be proud of your accomplishments. With luck the political pressure we intend to bring against Olympia will result in a better funding arrangement. At any rate our voices will be heard.

In August, the departments returned their budgets to the budget staff, to be compiled and forwarded to the Board of County Commissioners in September. During September and October the Commissioners and budget staff reviewed the preliminary budget document and met with elected officials or department heads to discuss their individual budgets. These meetings were all open to the public.

Kittitas County

2003 Budget

In November, the Commissioners returned the budgets to each department to review and resubmit with the following letter:

Most budgets are being returned for further reduction by the elected officials and department heads. No one should know your budgets better than yourselves, but contained in this memo are some specific areas that I ask you to consider. The BOCC is already restructuring four departments and will place several positions on notice for possible elimination during the first six months of 2003. To possibly forestall these reductions and avoid further reductions it is imperative each budget be as lean as possible.

All requests for new personnel or additional hours for existing personnel are of this moment denied. Any reconsideration of this decision will be made only upon incredibly compelling argument related to compliance with statutory obligations or obvious and immediate health and safety issues.

All requests for major office equipment, software, or vehicles are on hold pending further review of their need and possible consolidation of equipment inventories, including vehicles.

All operating budgets must be reduced commensurate with salary and benefit increases or equivalent personnel expense must be reduced by approx 10%.

In most budgets you will find budget amounts in excess of actual expenditures in the following lines: extra-help; professional services; overtime; office equipment, supplies, etc.; travel, registrations, and training

We can no longer afford the luxury of each department maintaining it's own reserve in these lines and others. If each department maintains a reserve within their own budget, then cuts and layoffs might occur that would not otherwise be necessary. You must trust the general fund reserve and the willingness of the BOCC to assist the departments when true emergency or opportunity arises.

Cash on hand as of Sept 30, 2002 is well below last years levels. This was to be expected but it was even lower than anticipated. Several temporary causes have been identified, but it still appears revenues are below predicted year to date actuals in many areas. To avoid decisions made with poor information each department should review their grant programs and make sure all revenue has been received as budgeted. If there is revenue still to be collected or additional grants you have been awarded please report these things to the Budget & Finance Manager. Likewise, if you are behind in your billings for services rendered, please calculate the revenues to be received and report this to the Budget & Finance Manager. This will give us correct information and allow us to accurately gauge the degree of the problem we face.

Reduce your spending for the remainder of the year as much as you possibly can. Calculate as close as possible the monies you will have remaining in your 2002 budgets and report these figures to the Budget & Finance Manager. As much carry-over as

Kittitas County 2003 Budget

we can possibly generate will help and might make a tremendous difference in the decisions that lie ahead.

Some have suggested that the BOCC needs to implement a tax increase. The 1% authorized by law generates approx \$33,000.00 and will not solve the problem. Speaking as one commissioner I will need to be convinced that all possible measures have been taken to reduce our spending before I will consider a tax increase, either Board implemented or voter approved. We are examining some fee areas and more specifically how and when those fees are collected in an effort to maximize revenues. I will also propose an amendment to the REET tax to the legislature this year to provide greater local control and flexibility over that money.

You have done well over the last three years to create tight budgets during difficult times. As in any difficult journey the last steps are often the hardest ones. Trust in yourselves and trust in the process and I think we can minimize the deficit we face and maximize the level of service to the people we serve.

Each department resubmitted their budgets and the Commissioners balanced budget, which was presented at the public hearing scheduled for the first Monday in December. The budget was adopted by resolution, see page 6, of this document.

The Commissioners set the tax levy for the real and personal property taxes. As per Resolution 2002-115, the 2002 property tax levy for collection in 2003 for the above funds which is a 0.0% increase over the 2002 levy, plus an increase for new construction which is allowed under the new construction provisions of RCW 84.55.010. See resolution adopting the tax rate is on page 8, of this document.

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

Budget Summary includes the annual budget process, the resolution adopting the 2003 Annual budget, and the resolution setting the tax levy. You will also find the financial policies of Kittitas County, a financial summary of the budget, and the resolution adopting the 2003 annual road construction program and the 6 year Transportation Plan.

General Fund includes the budgets of 28 different departments, which make up the general fund.

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 2003 Budget

Other Funds includes Debt Service funds, Capital Project funds, Proprietary funds, which include enterprise funds and internal service funds.

Law & Justice section includes a description of the different types of law & justice funding and how it is spent.

Personnel includes an explanation of the different types of employees and the number of employees by department.

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

Respectfully submitted,

David B. Bowen
Kittitas County Auditor

Kittitas County Overview

COUNTY ORGANIZATION

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

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

BOARD OF COUNTY COMMISSIONERS. The Board of County Commissioners is the County's legislative body, chief administrator and have some quasi-judicial duties. The Board levies all County taxes and authorizes all expenditures through the budget process. It enacts ordinances which have the force of law in the County. Finally, it approves all County contracts and grants agreements. The Board of Commissioners is divided into three districts on the basis of population. 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 taxable real and personal property in the County for ad valorem tax purposes. The Assessor is elected at large for a four year term.

COUNTY AUDITOR. The County Auditor is responsible for the recording of documents, titles, and deeds; the issuance of marriage licenses; the issuance of motor vehicles licenses, vessel registration; and conduct's all elections. In addition, the Auditor oversees County accounting, auditing and budgeting activities. The Auditor is elected at large for a four year term.

COUNTY CLERK. The County Clerk maintains the permanent records of the Superior Court and receipts all monies received by the Court. The Clerk is elected at large for a four year term.

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

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

COUNTY TREASURER. The Treasurer is responsible for receipting and disbursing all funds of the County, collecting property taxes, and investing the County's cash. In addition, the Treasurer provides similar banking services to other local government entities, including schools, fire and water districts. The Treasurer is elected at large for a four year term.

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

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

Kittitas County Overview

Elected Officials of Kittitas County

County Commissioners

Terms

District #1	Max Golladay	Jan. 1, 2001 - Dec. 31, 2004
District #2	Bruce Coe	Jan. 7, 2003 - Dec. 31, 2003
District #3	Perry D. Huston	Jan. 1, 2003 - Dec. 31, 2006

Assessor Iris Rominger Jan. 1, 2003 - Dec. 31, 2006

Auditor David B. Bowen Jan. 1, 2003 - Dec. 31, 2006

Clerk Joyce Julsrud Jan. 1, 2003 - Dec. 31, 2006

Prosecuting Attorney Greg L. Zemple Jan. 1, 2003 - Dec. 31, 2006

Sheriff Eugene Dana Jan. 1, 2003 - Dec. 31, 2006

Treasurer Amy Mills Jan. 1, 2003 - Dec. 31, 2006

Superior Court Judge Michael E. Cooper Jan. 1, 2003 - Dec. 31, 2006

District Court Judge

Lower County	Thomas A. Haven	Jan. 1, 2003 - Dec. 31, 2006
Upper County	Darrell Ellis	Jan. 1, 2003 - Dec. 31, 2006

APPOINTED OFFICIALS

Cooperative Extension	Lana Thomas-Cruse
Director of Co Fair and Facilities	Mark Johnson
Director of Computer Services	Duke Senter
Director of Human Resources	Kirk Eslinger
Director of Probation Services	William Holmes
Director of Community Development Services	David Taylor
Director of Public Works	Paul Bennett
Director of Facilities Maintenance	Warren Beed
Public Health Officer	James Gale, MD
Director of Solid Waste	Patti Johnson
Weed Administrator	Todd Davis

Kittitas County Overview

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

**Airport Advisory Committee
Alcohol/Substance Abuse Program Board
Area on Aging
Board of Adjustment
Board of Equalization
Building & Fire Appeals Board
Civil Service Commission
Disability Board
Fair Board
Horticultural Pest & Disease Board
Housing Authority of Kittitas County
Mental Health/Developmental Disabilities Program Board
Noxious Weed Control Board
Open Space Advisory
Planning Commission
Region 3 Tourism Council(South)
Solid Waste Advisory Committee
Television Improvement District**

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 of the law might imply. The following is a step-by-step summary of the budget process as it is actually carried out.

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

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

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

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

Kittitas County

FINANCIAL SUMMARY

Fund Accounting. Like most governmental entities, Kittitas County organized its finances on the basis of "funds". A Fund is a self-contained, independent financial entity with its own assets and liabilities. Each Fund is reported separately in the County's financial statements. Kittitas County presently has 28 funds, with adopted budgets, ranging in size from the 15 million dollar General Fund to the one hundred dollar Regional Library Trust Budget. It is noted that over half the County's annual expenditures take place in just two funds: General Fund and County Road.

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

Fund Types. Funds can be classified according to the accounting conventions that apply to them. "Governmental" funds are governed by standards developed specifically for government activities. "Proprietary" funds, on the other hand, are governed by the same accounting standards that apply to private businesses. Within these categories, there are five 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; and the County Fair, which shall only be used for the County Fair. Kittitas County presently has 18 active special revenue funds.

Debt Service Funds. These are governmental funds, which account for payments on County debt. Kittitas County has 3 debt 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 1 Enterprise Fund.

Internal Service Funds. These are proprietary funds that account for the activities of operations, which are intended to be financed primarily by fees charged to other County funds or other government entities. They are governed by the same accounting conventions as Enterprise Funds. The Equipment Rental and Revolving Fund, which accounts for all the County Road equipment falls into this category. Kittitas County has 2 Internal Service Funds.

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

Kittitas County

FINANCIAL POLICIES

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

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

Level of Legal Appropriation. The Annual Budget shall be legally adopted at the Fund level.

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

Preliminary Budgets. Preliminary budgets are to be submitted to the Budget & Finance Manager in a line item budget. After the budget is checked and adjustment and/or corrections are made the budget is presented to the Board of County Commissioners.

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

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

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 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.

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 \$100.00 lower limit in determining whether items fall within the inventoried guidelines. Those departments requiring a depreciation schedule will capitalize items with a \$300.00 lower limit. These limits shall be reviewed annually to determine their validity. Resolution 85-4 sets the county policy on the disposal of county property. During the 1999 preliminary budget process, we changed the inventoried guidelines from \$100.00 to \$500.00 and the depreciated items to a \$5,000.00 lower limit. On December 18, 2001, the Board of County Commissioners adopted a new Asset Inventory Policy. The policy identified the capital assets to be at \$5,000.

Kittitas County

FINANCIAL POLICIES

Open Competitive Bidding on Transactions under \$10,000; amended May 4, 1994 to permit open competitive bidding on transactions under \$25,000. County Resolution No. 90-44 states The appointed and elected officials of each department which has submitted categories and lists attached hereto are hereby authorized to engage in open, continuing and competitive bidding on transactions under ten thousand dollars for contracts, leases and purchases with those contractors, lessors and sellers which have been listed. Whenever competitive bidding is avoided under the authority of this Resolution and ch 244 of the 1989 Session Laws, a record must be kept in the purchase file for each transaction of how and why the County is benefited by such avoidance. Whenever competitive bidding is avoided, the purchasing department or elected official must engage in sufficiently prolonged open and competitive negotiations with listed contractors, lessors or sellers in insure that the County is receiving the maximum benefit of such open and competitive bidding. A written record shall be made of all bids and offers made in such open and competitive bidding transactions and this record shall be kept in a purchase file. Telephonic bids may be utilized so long as a written memorandum of such telephone bids is made and entered into the purchase file. The purchase file for each transaction made shall be open for public inspection. Whenever possible, bids shall be actively solicited from women and minority contractors, lessors and sellers. Each department and elected official shall review and update the list of categories and contractors, lessors and sellers submitted to the Board and attached hereto as part of this Resolution in the month of December of each year or more often if requested by this Board. The review and updated lists may be dated and attached to this Resolution with the permissions of the Board. **Amendment** due to Washington Session Law of 1991, Chapter 363, Section 62.

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

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

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

Kittitas County Budget \$43,700,889.00

General Fund	Special Revenue Funds	Debt Service	Capital Project Funds	Enterprise Funds	Internal Service Funds	Trust Funds
See Page 19	See Page 37	See Page 51	See Page 51	See Page 51	See Page 51	See Page 51
15,549,411	22,250,908	604,070	397,600	2,688,950	2,209,850.00	100.00

Airport
 Cur Exp Vehicle Rep
 Community Services
 County Road
 Public Facilities
 EIS Trust
 Low Income Housing
 Recreation
 Public Health
 Veterans Assistance
 911 Phone System
 Treasurers ULID
 Noxious Weed
 Auditor Cen Docum
 Misdemeanant Probation
 Prosecutor Victim
 Drug Enforcement
 Stadium (hotel/motel)

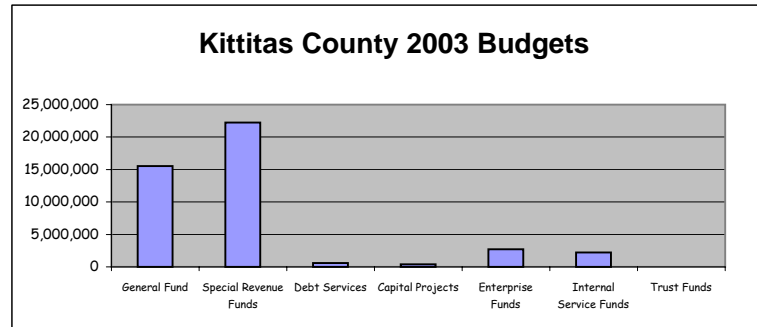
Fair Bond 2001
 CRID 96-1
 Fair Bond 1991

Capital Improvements
 Rodeo Grounds

Solid Waste

Equipment Rental Revolving
 Unemployment Comp

Regional Library



All funds are individuals and one fund can't benefit from another. Each fund is like its own business. The money generated in one fund (except general fund) can not be given to another fund. Each fund has legal restrictions on how their money can be spent.

Kittitas County
2003 BUDGET SUMMARY

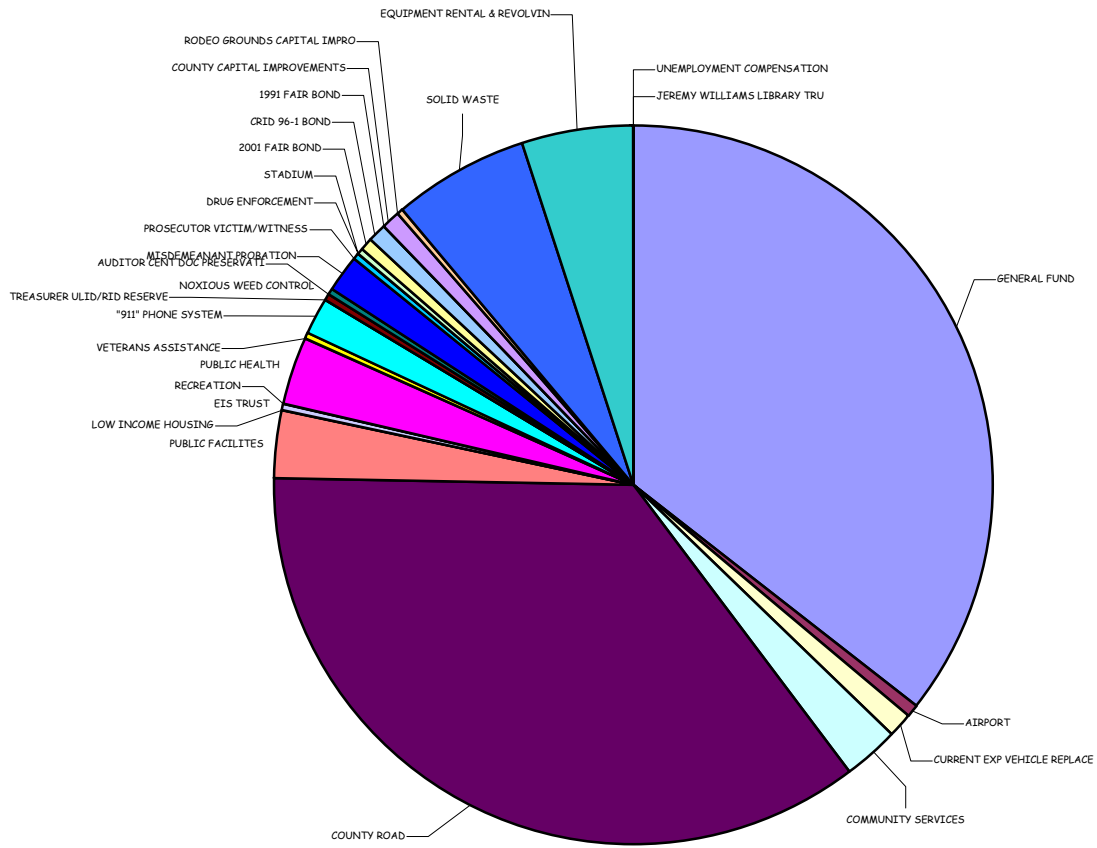
	General Fund	Other Governmental Funds	Proprietary Fund	Trust Funds	TOTAL
Beginning Fund Balance	2,788,249	6,888,062	597,625	0	10,273,936
Plus Operating Revenue					
Taxes	5,945,082	3,778,475	0	0	9,723,557
Licenses and Permits	699,200	111,275	0	0	810,475
Intergovernmental	2,120,479	10,449,456	106,000	0	12,675,935
Charges and Fees	1,459,335	803,380	2,364,930	0	4,627,645
Fines & Penalties	1,483,350	7,900	0	0	1,491,250
Miscellaneous	819,807	743,492	1,310,020	100	2,873,419
Total Operating Revenue	12,527,253	15,893,978	3,780,950	100	32,202,281
Less Operating Expenses					
Personnel Services	8,455,145	3,512,119	545,999	0	12,513,263
Supplies	408,366	1,279,697	432,225	0	2,120,288
Services	3,285,911	10,928,481	1,666,674	100	15,881,166
Capital Outlay	381,406	255,275	1,665,854	0	2,302,535
Total Operating Expenses	12,530,828	15,975,572	4,310,752	100	32,817,252
Plus Non-Operating Revenues	233,909	470,538	520,225	0	1,224,672
Less Non-Operating Expenses	287,583	2,185,638	336,645	0	2,809,866
Ending Fund Balance	2,731,000	5,091,368	251,403	0	8,073,771

NOTE:

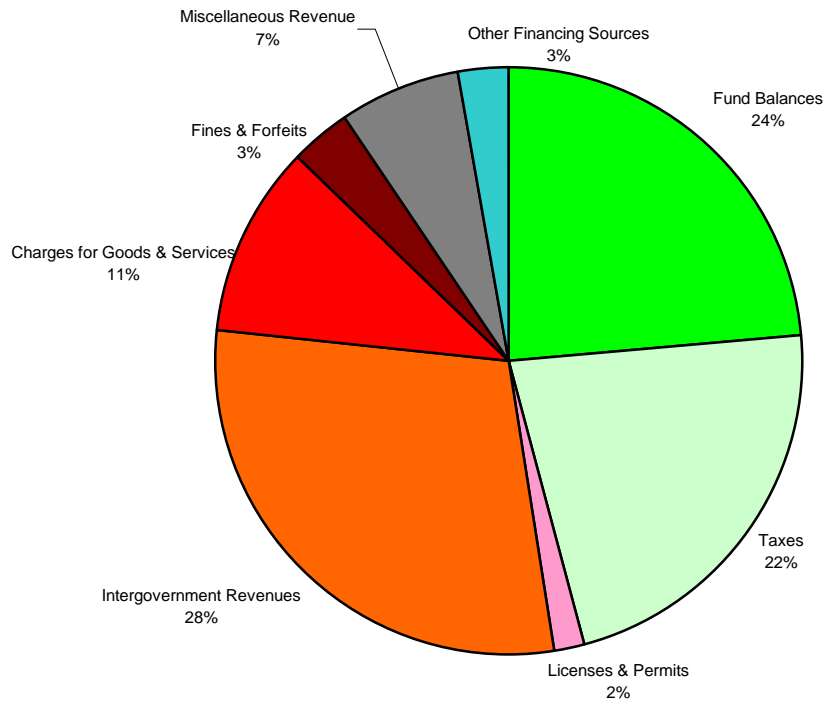
Non-Operating Revenues include interfund transfers

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

Kittitas County 2003 Budget by Fund

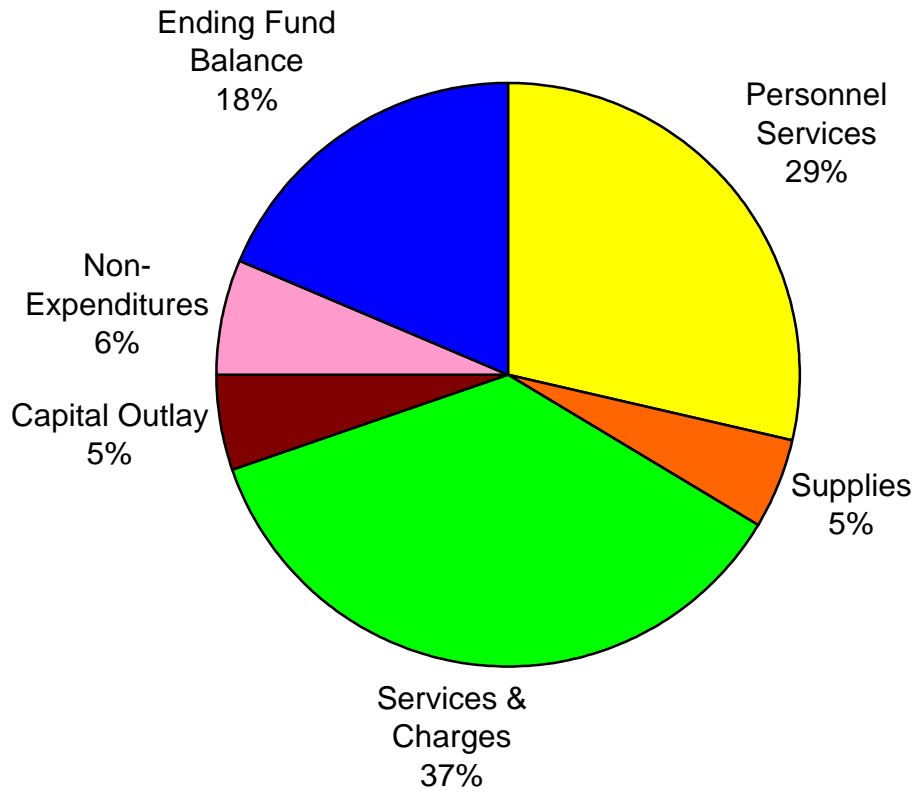


Kittitas County 2003 Revenues all funds



Kittitas County

2003 Expenses all Funds

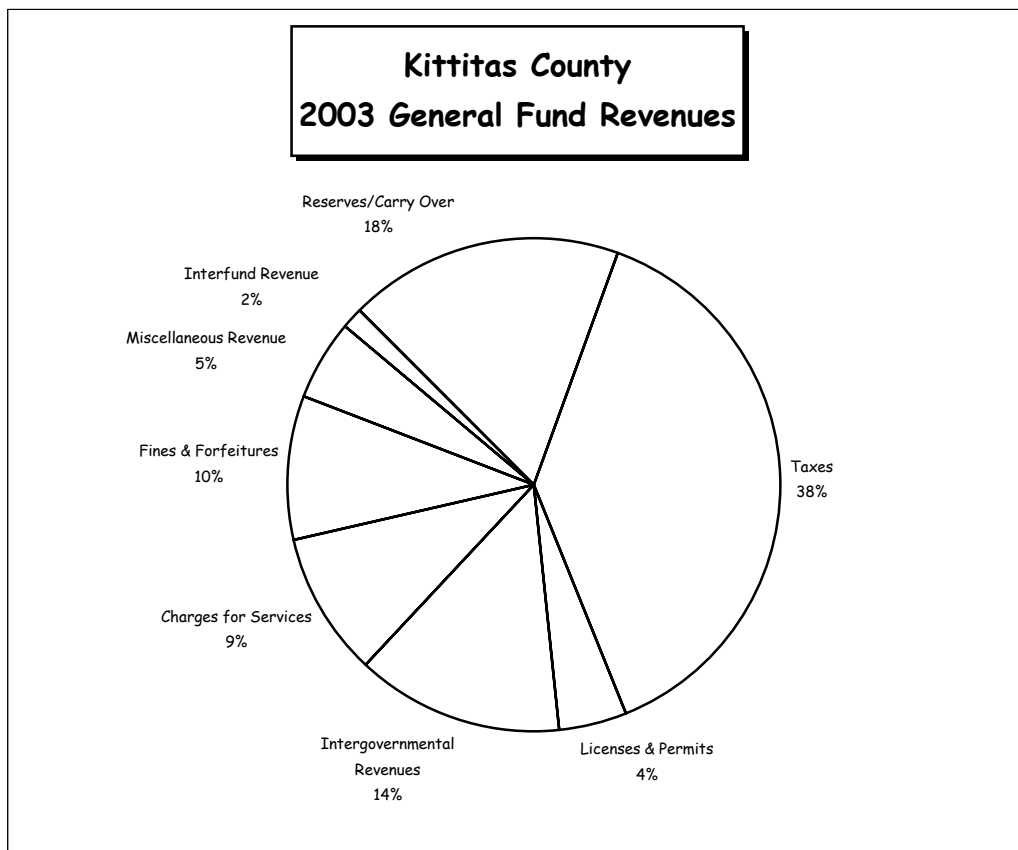


Kittitas County General Fund

Kittitas County has one general fund. The budget of the General Fund is \$15,549,411.00. The General Fund is currently made up of 31 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

The revenues are detailed in categories as prescribed by the state auditor according to the Budgeting, Accounting, and Reporting manual, BARS. The types and percentage of the 2003 budgeted revenues are below.



The taxes amount to 38% of the funds generated in the General Fund. The total budget for taxes is \$5,945,082.00 in comparison to the budget in 2002 was \$5,756,807.00. The 38% is made up of the following types of taxes:

Kittitas County

General Fund

Real & Personal Property Taxes	\$ 3,359,482
Timber Harvest Taxes	150,000
Retail Sales & Use Taxes	2,046,000
Excise Taxes	38,000
Penalties on Taxes	351,600

Licenses and Permits, 4%, consist of building permits, gun permits, conditional use permits and marriage licenses. The amount for 2003 budget is \$699,200.00 compared to the \$620,200.00 for the 2001 budget.

Intergovernmental Revenues, 14%, consists of funds from local, federal and state grants. This also includes money for intergovernmental charges for services. The 2003 budget amount is \$2,120,479.00 compared \$1,971,423.00 for 2002 budget. The amounts per category are:

Federal Grants	155,000
Federal Entitlements	300,000
Indirect Federal Grants	265,600
State Grants	245,852
State Shared Revenues	300,000
State Entitlements	616,000
Interlocal Grants	500
Intergovernmental Charges	237,527

Charges for Services, 9%, consist of revenues generated for sale of copies, sales 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 2003 budget is \$1,459,335.00 compared to \$953,820.00 for 2001 budget.

Fines & Forfeitures, 10%, consist of revenues generated from both District Courts and Superior Court. The 2003 budget amount is \$1,483,350.00 and the 2002 budget amount was \$1,157,200.00.

Miscellaneous Revenue, 5%, includes revenues from investment interest, rental income, special assessment revenues, insurance refunds and other small miscellaneous revenue. The 2003 budget amount is \$819,807.00 compared to the 2002 budget amount of \$649,567.00.

Interfund Revenues – Other financing sources, 2%, includes funds generated from sale of fixed assets, and contributions from other funds. The

Kittitas County General Fund

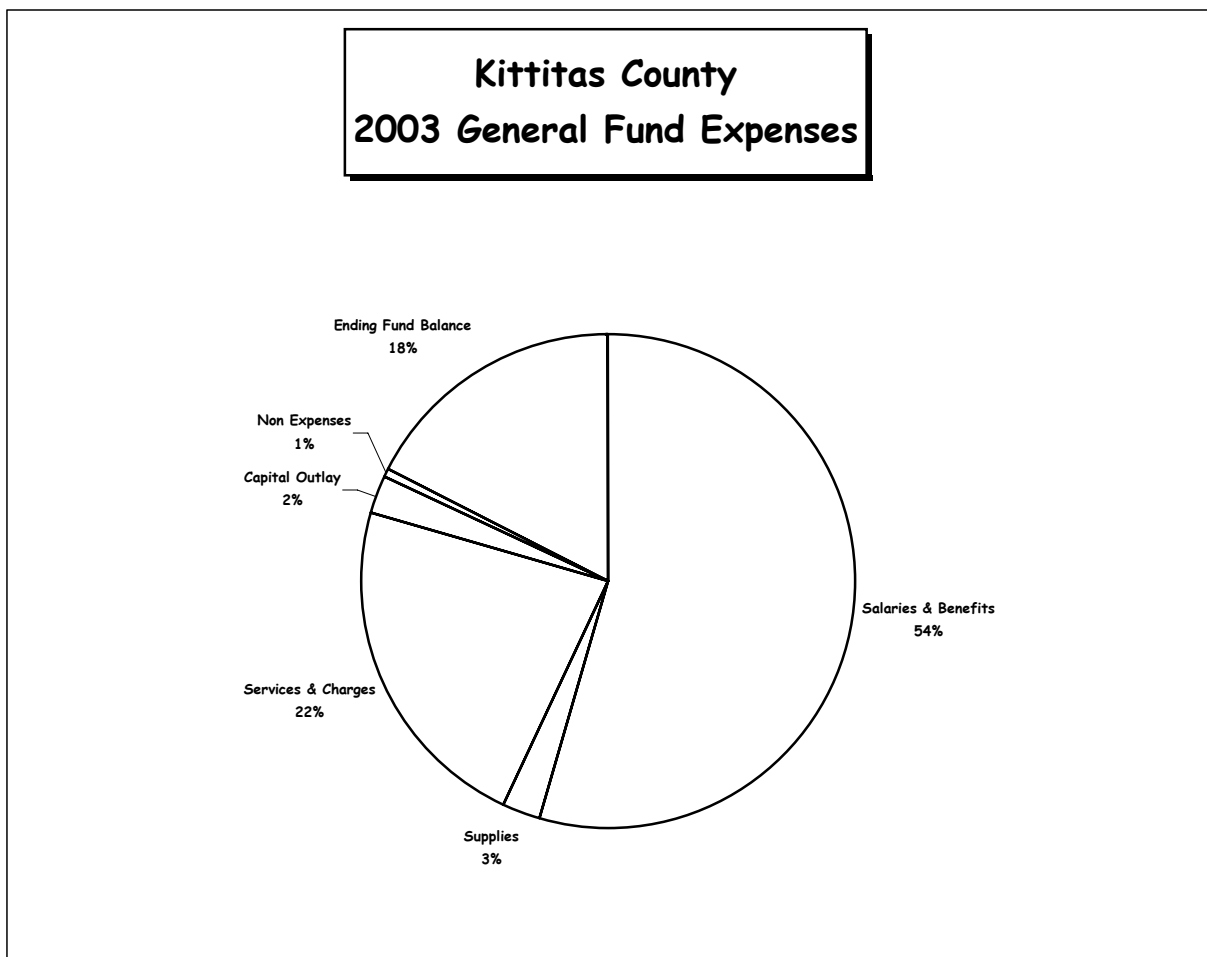
2003 budget amount is \$233,909.00 with the 2002 budget amount of \$177,025.00.

The Reserves/Carry over, 18%, includes a budget amount for the beginning fund balance. The amount of beginning fund balance is \$488,249.00. This also includes the estimated reserve fund balance for the both Law & justice sales taxes in the amount of \$2,300,000.00. The total budget for fund balance is \$2,788,249.00.

Kittitas County General Fund

Expenditures

The General Fund expenditure budget is \$15,549,411.00. The following chart shows the entire General Fund budget, divided into categories. The biggest expense in the General Fund is salaries and benefits at 54% of the budget, the total amount of salaries and benefits for 2003 are \$8,455,145.00. The following is a graph showing the percentages of each category for the 2002 budget.



The Salary and Benefits equal 54% of the General Fund budget. There are approximately 184 positions funded from the General Fund. The amount is \$8,455,145.00 and the 2002 budget was \$8,300,373.00. This includes all

Kittitas County

General Fund

salaries paid to employees and benefits, including social security, labor & industries, retirement, medical, dental, vision, and life insurance.

The Supplies equal 3% of the General Fund budget. This includes office supplies, fuel, and operating supplies. The 2003 budget amount is \$408,366.00 and the 2002 budget was \$386,759.00.

The Charges for Services equal 22% or \$3,285,911.00 compared to the 2002 budget of \$3,285,637.00. This amount covers all professional services, including attorney fees, consultants, dues, utilities, and maintenance contracts and upkeep.

The Capital Outlay equals 2% or \$381,406.00 compared to the 2002 budget of \$485,835.00. This amount covers all capital purchases like equipment: computers, vehicles, and furniture.

Non-Expenses equal 1% or \$287,583.00 compared to the 2002 budget of \$340,915.00. This amount is used as contributions to other funds for supplemental income. The General Fund is the only fund that is allowed to give money to other funds.

Ending Fund Balance equals 18% or \$2,731,000.00 compared to the 2002 budget amount of \$2,696,053.00. This amount is what we are estimating the ending reserves of the two criminal justice sales tax accounts.

The major increases/decreases in the General Fund expenditure budgets are the:

Building Inspector/Community Development Services/Planning – These budgets are all tied together. Effective January 1, 2003 the Board consolidated the Planning and Building departments, now referred to as Community Development Services. Code Enforcement and Fire Marshal are still in the Building Department budget.

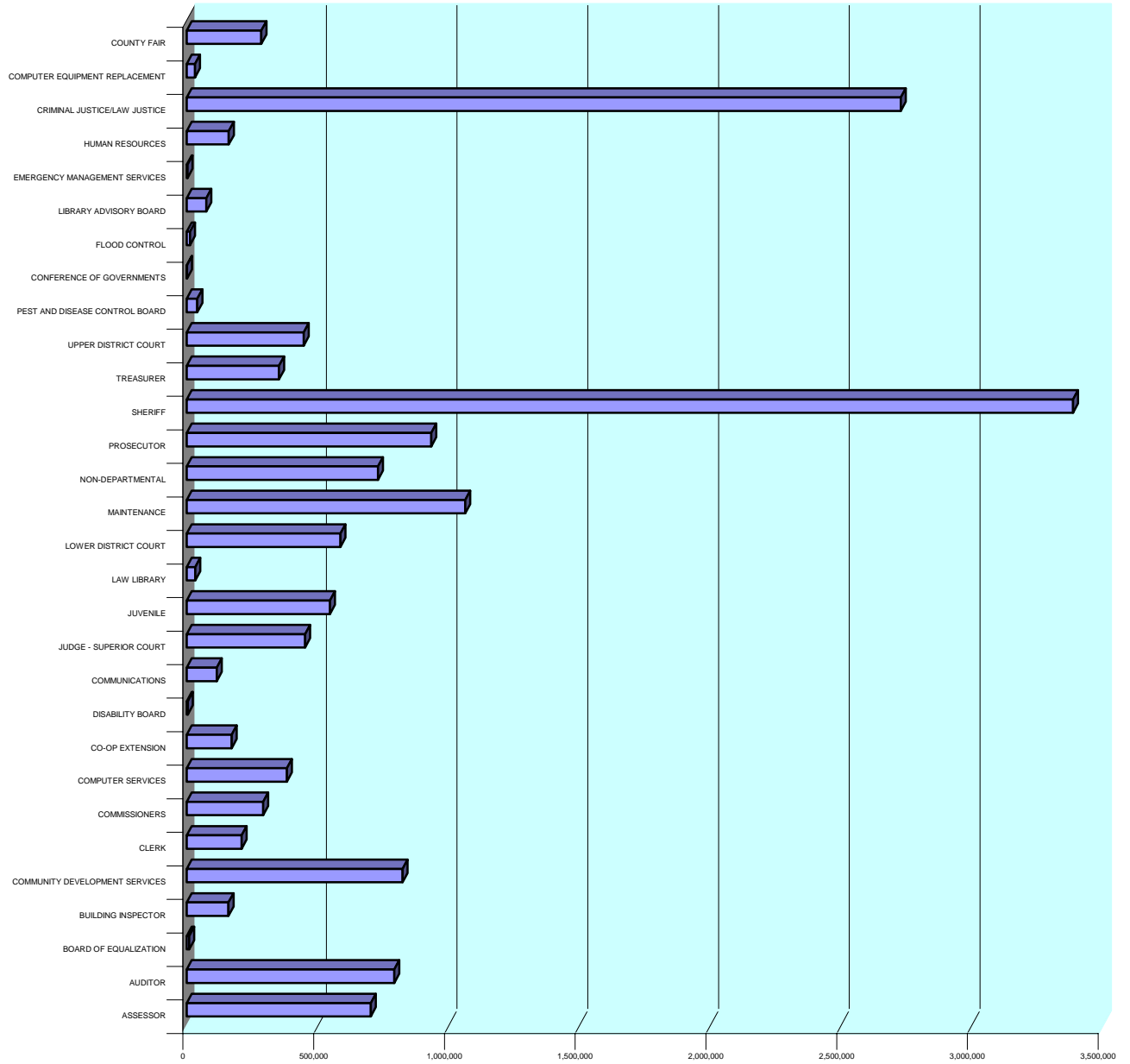
Facilities Maintenance and County Fair – These two departments had a major reorganization. The grounds maintenance was removed from the County Fair budget and placed under Facilities Maintenance.

Kittitas County

General Fund

Sheriff – This budget has decreased by \$556,638.00. This reduction is due mostly to the Sheriff not purchasing any vehicles in 2003 and not paying into the vehicle replacement fund.

2003 General Fund Budget



Kittitas County General Fund Revenues

	2001 BUDGET	2001 ACTUAL	2002 BUDGET ADOPTED	2002 BUDGET AMENDED	2002 ACTUAL	2003 BUDGET PRELIMINARY
Fnd 001	GENERAL FUND					
Dpt 0010	10,600	12,810	8,800	10,800	15,244	12,900
Dpt 0011	354,995	448,001	377,495	377,495	441,636	429,885
Dpt 0013	575,000	634,916	679,575	704,575	701,394	733,500
Dpt 0015	139,900	159,491	144,200	144,200	178,913	149,350
Dpt 0016	700	620	300	300	459	300
Dpt 0017	67,077	82,154	84,800	84,800	76,440	6,000
Dpt 0018		54				
Dpt 0020	93,500	83,697	93,500	93,500	94,312	93,500
Dpt 0021	7,890	2,110				
Dpt 0022	79,192	142,217	151,281	152,894	129,321	88,955
Dpt 0023	15,000	10,991	11,575	11,575	12,345	11,100
Dpt 0024	648,760	656,058	678,200	683,200	864,288	777,850
Dpt 0025	208,193	176,038	178,817	480,461	428,499	236,477
Dpt 0026	2,532,653	116,527	2,048,751	2,588,433	246,587	940,358
Dpt 0028	182,035	125,950	116,000	158,500	195,357	191,140
Dpt 0029	187,786	204,718	160,335	160,335	204,699	212,713
Dpt 0030	1,142,080	925,563	726,206	805,578	706,030	572,300
Dpt 0031	6,126,052	6,412,187	6,274,852	6,274,852	6,575,940	6,410,332
Dpt 0032	406,965	374,382	478,200	484,450	626,801	689,600
Dpt 0033	50,000	8,279	35,000	35,000	10,102	35,000
Dpt 0034	1,615	552	1,632	1,632	656	580
Dpt 0035	141,313	17,093			3,146	
Dpt 0036	14,025	14,025				
Dpt 0037	3,500	3,474				
Dpt 0038		61			1,264	
Dpt 0040	3,242,354	1,354,438	3,246,053	3,273,831	1,043,482	3,311,000
Dpt 0041	1,000	5,038			3,237-	
Dpt 0042				102,288	102,287	
Dpt 0109				672,006	478,853	646,571

Fnd 001	16,232,185	11,971,441	15,495,572	17,300,705	13,134,818	15,549,411

Report Final Totals	16,232,185	11,971,441	15,495,572	17,300,705	13,134,818	15,549,411
=====						

Kittitas County General Fund Expenses

	2001 BUDGET	2001 ACTUAL	2002 BUDGET ADOPTED	2002 BUDGET AMENDED	2002 YEAR TO DATE	2003 ADOPTED BUDGET
Fnd 001	GENERAL FUND					
Dpt 0010	763,706	727,158	736,121	746,121	707,440	703,796
Dpt 0011	677,876	624,787	814,695	814,695	656,651	793,656
Dpt 0012	11,575	5,040	9,393	9,393	5,581	9,193
Dpt 0013	525,299	500,684	557,011	582,011	555,745	159,630
Dpt 0014						825,277
Dpt 0015	202,320	191,768	205,030	205,115	200,436	210,138
Dpt 0016	286,599	278,671	292,211	292,211	270,066	292,137
Dpt 0017	524,630	477,933	391,197	415,247	380,723	382,789
Dpt 0018	179,687	157,541	164,794	164,794	146,018	172,053
Dpt 0019	3,926	3,871	4,193	4,193	3,928	4,009
Dpt 0020	113,000	103,752	132,825	132,825	105,006	114,625
Dpt 0021	402,116	390,852	444,464	450,872	449,981	452,968
Dpt 0022	566,440	522,327	621,516	623,129	543,561	547,819
Dpt 0023	39,723	36,408	37,857	37,857	35,415	32,694
Dpt 0024	609,241	591,784	645,006	649,598	646,792	587,924
Dpt 0025	874,604	766,084	727,111	774,576	647,095	1,064,776
Dpt 0026	1,152,920	747,600	733,490	1,232,504	1,135,170	731,188
Dpt 0027	385,103	385,102				
Dpt 0028	551,879	457,124	445,927	488,427	439,734	
Dpt 0029	983,010	897,566	1,000,890	1,000,890	957,721	935,414
Dpt 0030	3,819,719	3,802,668	3,721,012	3,945,959	3,699,422	3,389,321
Dpt 0031	342,777	319,882	348,832	348,832	319,708	352,765
Dpt 0032	397,819	390,419	399,250	447,500	447,306	447,127
Dpt 0033	60,660	8,279	45,660	45,660	10,102	40,460
Dpt 0034	2,833	564	2,863	2,863	580	1,000
Dpt 0035	166,313	19,960	25,000	25,000	3,739	12,500
Dpt 0036	79,025	79,058	80,000	80,000	79,909	75,000
Dpt 0037	12,042	6,845	11,217	11,217	631	3,175
Dpt 0038	155,426	145,366	166,954	165,769	162,379	160,736
Dpt 0040	2,340,917	109,490	2,696,053	2,696,053	101,267	2,731,000
Dpt 0041	1,000	556				
Dpt 0042				102,288	24,815	
Dpt 0060		2,497	35,000	132,100	63,693	31,020
Dpt 0109				673,006	624,251	285,221

Fnd 001	16,232,185	12,751,637	15,495,572	17,300,705	13,424,863	15,549,411

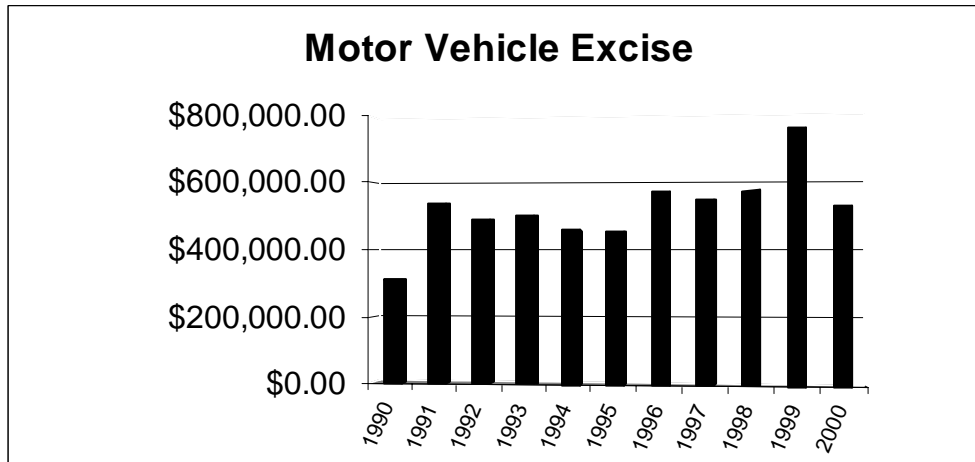
Report Final Totals	16,232,185	12,751,637	15,495,572	17,300,705	13,424,863	15,549,411
=====						

Kittitas County Law & Justice Information

Kittitas County currently has 3 different Law & Justice funding sources. They are defined as below:

MOTOR VEHICLE EXCISE TAX

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



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

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

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

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

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

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

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

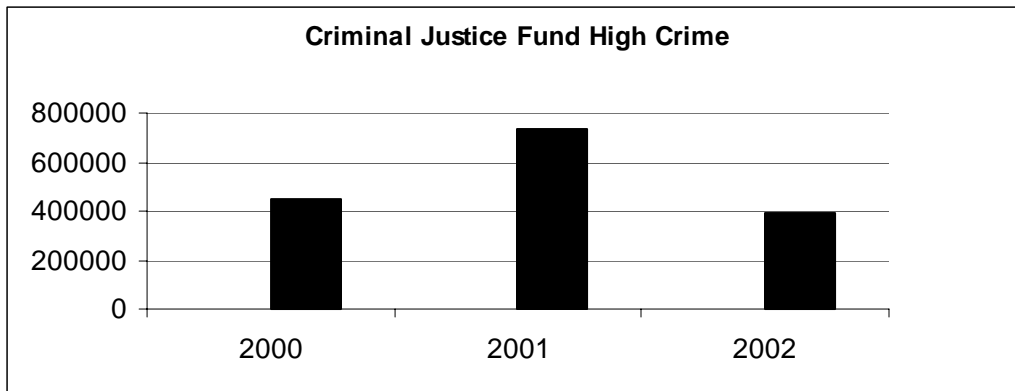
(2)(b) Moneys appropriated in sections 728 and 729 of this act constitute a transfer to the state of local government costs under RCW 43.135.060(2). (3) It is the intent of the legislature that the funding provided in sections 728, 729, and 730 of this act, increased by the fiscal growth factor, will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

MOTOR VEHICLE EXCISE TAX (MVET)--CRIMINAL JUSTICE FUNDING--HIGH CRIME State-distributed excise tax. This portion is allocated to counties based on population, crime rate and annual number of criminal cases filed in the county superior courts or to qualified cities based on population, subject to crime rate and levy of tax authorized in RCW 82.14.030. The entire distribution must be expended for criminal justice purposes and shall not be used to replace or

Kittitas County

Law & Justice Information

supplant existing funding. (RCW 82.14.310 and .320) The chart below shows the amounts collected in 2000; \$449,858.99, 2001; \$731,353.03 and \$390,527.98 in 2002.



The definition of the use of these monies are outlined in the next few pages which are copies from the Washington State Auditor's BARS¹ Manual. The Law & Justice Departments consist of the County Clerk, Lower & Upper District Court, Juvenile & Misdemeanant Probation, Superior Court Judge, Prosecutor, and the Sheriff. This section includes the breakdown of the 2001 annual budget for Law & Justice Departments.

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. The Law & Justice Council, consists of the following members:

Kittitas County Sheriff; Kittitas County Prosecutor; one police chief from Cle Elum or Roslyn; one 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 or Kittitas; The administrator for Kittitas County jail; Kittitas County Clerk; a local representative of the Washington State Department of Corrections; Sergeant of the Washington State Patrol; an appointee from the Juvenile Probation Services; a person representing public schools; one city attorney from Ellensburg, Kittitas, Cle Elum, South Cle Elum or Roslyn; 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

¹Budgeting, Accounting, Reporting System Manual

Kittitas County

Law & Justice Information

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 collection for each year is:

Year	Collection	Disbursed	Balance
1996	265,271.42	101,820.00	163,451.42
1997	391,575.69	188,320.00	203,255.69
1998	369,727.49	124,630.00	245,097.49
1999	393,680.21	189,200.00	204,480.21
2000	411,466.51	120,780.00	290,686.51
2001	423,153.67	284,169.72	138,983.95
2002	434,413.07	227,608.10	206,804.97
TOTAL	2,689,288.06	1,236,527.82	1,452,760.24

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. The collection for each year is:

Year	Collection	Disbursed	Balance
1996	129,703.80	40,656.62	89,047.18
1997	191,631.01	None	191,631.01
1998	179,580.41	28,197.95	151,382.64
1999	193,445.54	16,625.12	176,820.42
2000	198,821.13	5,234.48	193,586.65
2001	200,830.96	0	200,830.96
2002	207,138.97	33,395.60	173,743.37
TOTAL	1,301,151.82	124,109.77	1,177,042.05

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

Year	Collection	Disbursed	Balance
1996	4,131.61	None	4,131.61
1997	19,163.10	None	19,163.10
1998	17,958.04	3,745.49	14,212.55
1999	19,344.55	16,818.66	2,525.89
2000	19,882.11	21,683.14	-1,801.03
2001	20,083.10	20,420.92	-337.82
2002	20,713.90	24,498.14	-3,784.24
TOTAL	121,276.41	87,166.35	34,110.06

Kittitas County

Other funds

The following is an explanation of the rest of the county 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 4 active Debt Service Funds. Fund 201 is the new debt the county approved for the Fair Grandstand Renovation. The debt was issued in May 2001 in the amount of \$1,750,000.00 with an annual principal payment of \$100,000.00. Fund 206 and fund 207 are for the CRID, County Road Improvement District, 96-1. This is for the bond payment for the construction in the Hyak Area. The annual bond payment is \$275,000.00 plus interest. Fund 209 is the Fair Bond fund; this was issued 1991 for the construction of the buckaroo-shoots grandstands. The annual payment is \$25,187.00.

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 a proprietary funds).

Kittitas County has 2 active Capital Project Funds. One is Capital Improvements fund, budget amount \$320,000.00. This is where the real estate excise tax is collected. The Rodeo Grounds Capital Improvement fund for the County Fairgrounds Rodeo Arena, the budget amount is \$77,600.00.

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.

The Solid Waste fund is the only enterprise fund that Kittitas County has at this time. The fund operates the transfer stations within Kittitas County and is

Kittitas County

Other funds

currently closing the landfill. We are in the process of building a new transfer station in the upper county. The Solid Waste budget is \$2,688,950.00.

Kittitas County has 2 internal service funds. The smaller of the two is the Unemployment Compensation fund. This fund pays the unemployment cost for the Kittitas County and then each fund is billed to reimburse the fund. The 2003 budget is \$50,000.00. The second internal service fund is the Equipment Rental & Revolving, ER&R, fund. This fund is where all of the County Road equipment is financed and maintained. When the equipment is used County Road is billed for the cost of the rental and operation of the equipment. The budget for 2003 is \$2,159,850.00.

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 regional library and the budget is \$100.00.

KITTTITAS COUNTY OTHER FUNDS REVENUES

		2001 BUDGET	2001 ACTUAL	2002 BUDGET ADOPTED	2002 BUDGET AMENDED	2002 ACTUAL	2003 BUDGET PRELIMINARY
BOND FUNDS							
Fnd 201	2001 FAIR BOND	50,000	128,561	175,000	182,000	150,459	176,070

Fnd 205	COUNTY REFUND						
Fnd 206	CRID 96-1 BOND	401,620	291,211	393,000	393,000	286,480	385,000

Fnd 207	CRID GUARANTY FUND		6,389	187,500	187,500	8,323	

Fnd 209	1991 FAIR BOND	42,500	43,065	42,500	42,500	42,114	43,000

CAPITAL PROJECT FUNDS							
Fnd 301	COUNTY CAPITAL IMPROVEMENTS	1,549,409	298,077	50,000	351,644	323,700	320,000

Fnd 303	CO FAIR GRANDSTAND RESTORATION	3,475,924	3,231,846				

Fnd 309	RODEO GROUNDS CAPITAL IMPROVE	42,400	56,518	45,000	70,306	53,724	77,600

PROPRIETARY & INTERNAL SERVICE FUNDS							
Fnd 401	SOLID WASTE	2,321,323	2,168,415	3,603,783	3,603,783	4,055,942	2,688,950

Fnd 501	EQUIPMENT RENTAL & REVOLVING	1,905,900	1,705,917	1,784,700	1,784,700	1,444,211	2,159,850

Fnd 511	UNEMPLOYMENT COMPENSATION	50,000	34,146	50,000	50,000	38,345	50,000

TRUST FUNDS							
Fnd 601	JEREMY WILLIAMS LIBRARY TRUST			100	100	28	100

Fnd 621	EIS TRUST	1,000,000	278,048				

Fnd 622	REGIONAL LIBRARY TRUST	100	69				

Fnd 623	CONSULTANT SERVICES TRUST FUND	500					

	Report Final Totals	10,839,676	8,242,261	6,331,583	6,665,533	6,403,326	5,900,570
=====							

Kittitas County Other Funds Expenses

		2001 BUDGET	2001 ACTUAL	2002 BUDGET ADOPTED	2002 BUDGET AMENDED	2002 YEAR TO DATE	2003 ADOPTED BUDGET
DEBT SERVICES FUNDS							
Fnd 201	2001 FAIR BOND	50,000	46,837	175,000	182,000	180,576	176,070
Fnd 206	CRID 96-1 BOND	401,620	293,620	393,000	393,000	292,690	385,000
Fnd 207	CRID GUARANTY FUND			187,500	187,500		
Fnd 209	1991 FAIR BOND	42,500	39,397	42,500	42,500	39,397	43,000
CAPITAL PROJECT FUNDS							
Fnd 301	COUNTY CAPITAL IMPROVEMENTS	1,549,409	1,496,560	50,000	351,644	314,073	320,000
Fnd 303	CO FAIR GRANDSTAND RESTORAT	3,475,924	2,610,248				
Fnd 309	RODEO GROUNDS CAPITAL IMPRO	42,400	41,612	45,000	70,306	37,473	77,600
PROPRIETARY & INTERNAL SERVICE FUNDS							
Fnd 401	SOLID WASTE	2,321,323	2,116,281	3,603,783	3,603,783	3,564,404	2,688,950
Fnd 501	EQUIPMENT RENTAL & REVOLVIN	1,905,900	1,770,855	1,784,700	1,784,700	2,480,055	2,159,850
Fnd 511	UNEMPLOYMENT COMPENSATION	50,000	34,146	50,000	50,000	40,133	50,000
TRUST FUNDS							
Fnd 601	JEREMY WILLIAMS LIBRARY TRU			100	100		100
	Report Final Totals	9,839,076	8,449,555	6,331,583	6,665,533	6,948,800	5,900,570

Kittitas County Personnel

Kittitas County has approximately 263 approved positions. This section includes the listing of County positions for each fund/department, first in summary format and an itemized listing by position in each department, with comparative totals for 1999 through 2003. Following this information is the pay schedule for each position.

PERSONNEL CHANGES

Personal changes during 2002 resulted in reductions in the Auditor and Treasurer departments by not filling 1.4 positions.

Budget reductions for 2003 included the Board of County Commissioners merging the Building and Planning departments into Community Services Department, creating a cost savings by having one department head. The Board also moved the care of the facilities at the fairgrounds and grounds employees from the Fair Department into the Facilities Maintenance Department to share resources. Also, the Prosecutor was not allowed to fill one of the vacated Deputy Prosecutor position.

PAY SCALES

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

ELECTED OFFICIALS These salaries reflect the increase approved by the Board of County Commissioners on July 2, 2002 per Resolution 2002-71. The elected officials salaries are now set for 4 years. Each of the salaries will remain in effect, unaltered, for the remainder of each term of office. The District Court Judges salaries are set by Board of County Commissioners Resolution #91-102 which is a percentage of the full time district court salaries set by State of Washington. Resolution #91-102 was modified by Resolution #2000-22 increasing the percentage for the Lower District Court Judge from 88% to 100%. 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.)

EXEMPT STAFF The Exempt personnel are FLSA exempt. These positions are exempt from overtime. The amounts shown reflect the 2003 salaries. For 2003 the county adopted a new Wage Administration policy, see below. This policy covers all employees not included in a collectively bargained agreement or personal services contract, which more specifically identifies the administration of wages.

NON UNION These positions include the salaries for the following offices as they are considered non-union positions: Building Inspector/Fire Marshal, Commissioners, Computer Services, Superior Court Judge, Prosecuting Attorney, Human Resources, and certain positions in the Planning Department, Probation Services, Solid Waste, Fair, and Public Works. Some positions are 8 hour or 7 hour days.

New Wage Administration Policy for Exempt and Non Union Employees

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.

Annually a Merit Increase Percentage Chart will be published by the Board of County Commissioners identifying the percentage increase available to employees based upon the overall performance rating received on their performance evaluation.

Each employee shall be considered for merit increase annually, at the anniversary of their *position date*, up to the scale maximum. A current performance evaluation must be completed in conjunction with the consideration for increase.

Kittitas County Personnel

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

Each wage scale will be reviewed annually against market data to adjust the scale base, median, and maximum, if necessary. Data will be gathered, as available, from standard *peer comparables*.

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 union is still in negotiations for 2003 wages and benefits.

COURTHOUSE UNION The positions are union positions represented by Washington State Council of City & County Employees, Local 792CH, which includes 53 union members. These positions are included in the Assessor, Auditor, Clerk, Co-operative Extension, Lower and Upper District Courts, Planning, Treasurer, Probation Services, Solid Waste, Fair, and Public Works departments. The same positions may have a 7 and 8-hour schedule due to positions and offices working from 8 a.m. to 5 p.m. or 9 a.m. to 5 p.m. The union contract states, "Effective January 1, 2003, wageswill be increased by 100% of the All Urban Consumer West B/C, July 2001 to July 2002." The All-Urban Consumers West B/C, July 2001 to July 2002 was 1.0%. The wage scales for the Courthouse Union should increase 1.0% effective January 1, 2003.

ROAD UNION This includes the departments of Public Works and Facilities Maintenance personnel in the courthouse. These positions are represented by Washington State Council of City & County Employees, Local 792, which includes 31 members. These positions are paid hourly. "Effective January 1, 2003, wageswill be increased by 100% of the All Urban Consumer West B/C, July 2001 to July 2002. The All-Urban Consumers West B/C, July 2001 to July 2002 was 1.0%. The wage scales for the Road Union should increase 1.0% effective January 1, 2003.

SHERIFF LINE DEPUTIES UNION These positions are the sheriff deputy personnel. They are represented by Teamsters Local 524, which includes 24 members. The salaries reflected are for 2001; the union is currently in negotiations for 2002 and 2003 contract.

SHERIFF CORRECTION OFFICERS UNION These positions are the correction officer personnel. They are represented by Teamsters Local 524, which includes 20 members. The salaries listed are 2003 wages which includes a 2.5% COLA.

MISDEMEANANT PROBATION UNION These positions are the misdemeanor probation personnel. They are represented by Teamsters Local 524, which includes 3 members. For the contract year 2003, the wagesshall be increased by 100% of the percentage of increase of the CPI for All Urban Consumer West B/C, August to August. The increase for 2003 was 1.6%.

Kittitas County Personnel

	1999	2000	2001	2002	2003
GENERAL FUND					
Assessor	15	15	15	15	15
Auditor	13.6	13.2	13.6	14	13
Building Inspector/Fire Marshal	8	8	8	10	0
Community Development Services	0	0	0	0	19
Clerk	4.6	5	4.4	4.4	5
Commissioners	6	6	5.6	5.6	5.6
Computer Services	3.5	3.5	3.5	4.5	4.5
Co-Operative Extension	2.5	2.5	3	3	3
Judge, Superior Court	4	4	4	4	4
Juvenile	7	7	7	7	7
Lower District Court	9	9	9	10	10
Facilities Maintenance	6	6	6	6	9
Planning	6.5	8.5	8.5	9	0
Prosecuting Attorney	17.6	16.6	18.6	17.6	16.6
Sheriff	47	48	50	53	53
Treasurer	8	8	8	8	7
Upper District Court	7	7	7	7	7
Human Resources	2	2	2.5	3	3
County Fair	6	6	6	6	3
TOTAL GENERAL FUND	173.3	175.3	179.7	187.1	184.7
SPECIAL REVENUES					
County Road	44	44	43	41	41
Public Health	19.3	19.7	20.3	23.8	22.8
Noxious Weed	1	1	1	1.5	1.5
Misdemeanant Probation	5	5	6	6	7
TOTAL SPECIAL REVENUE	69.3	69.7	70.3	72.3	72.3
ENTERPRISE					
Solid Waste	5	6	9.6	6.6	6.6
TOTAL ENTERPRISE	5	6	9.6	6.6	6.6
TOTAL COUNTY	247.60	251.00	259.60	266.00	263.60

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

**Kittitas County
Personnel
Position Pay Scale**

Elected Officials

147 SUPERIOR COURT JUDGE	5,082	This is 1/2 of the Judges salary as the state pays the other 1/2	
144 DISTRICT COURT JUDGE - LOWER	9,678		
145 PROSECUTING ATTORNEY	7,279		
146 SHERIFF	5,827		
142 COMMISSIONER-DISTRICT 3	4,590		
136 ASSESSOR	4,480		
137 AUDITOR	4,480		
138 CLERK	4,480		
139 TREASURER	4,480		
143 DISTRICT COURT JUDGE-UPPER	4,355		
140 COMMISSIONER-DISTRICT 1	3,963		
141 COMMISSIONER-DISTRICT 2	3,963		

Exempt Staff

118 PUBLIC WORKS DIRECTOR	4,767	5,474	6,288
214 CHIEF DEPUTY PROSECUTOR (7)	3,868	4,442	5,102
103 PLANNING DIRECTOR	4,160	4,779	5,490
217 SENIOR DEPUTY PROSECUTOR (7)	3,564	4,094	4,703
111 PROBATION SERVICES DIRECTOR	3,727	4,282	4,919
215 DEPUTY PROSECUTOR (7)	3,261	3,746	4,303
114 UNDERSHERIFF	3,640	4,181	4,803
150 HUMAN RESOURCE DIRECTOR	3,553	4,080	4,687
106 PUBLIC HEALTH ADMINISTRATOR	3,553	4,080	4,687
109 COMPUTER SERVICES DIRECTOR	3,467	3,983	4,576
223 BUDGET & FINANCE MANAGER	3,293	3,783	4,346
115 CHIEF DEPUTY - OPERATIONS	3,207	3,683	4,231
133 ENVIRONMENTAL HEALTH DIRECT	3,207	3,683	4,231
122 SOLID WASTE DIRECTOR	3,120	3,584	4,118
262 FINANCE SYSTEM MANAGER	3,120	3,584	4,118
254 NURSE MANAGER	3,120	3,584	4,118
256 HEALTH PROMOTION MANAGER	3,033	3,484	4,002
108 FACILITIES MTNC DIRECTOR	2,947	3,385	4,029
112 CHIEF CIVIL DEPUTY	2,947	3,385	3,888
211 CHIEF PROBATION OFFICER	2,947	3,385	3,888
234 SR COMPUTER SYSTEM ADMIN	2,947	3,385	3,888
236 PUBLIC HEALTH NURSE II	2,947	3,385	3,888
228 NUTRITIONIST II	2,860	3,285	3,774
235 PUBLIC HEALTH NURSE I	2,860	3,285	3,774
148 NOXIOUS WEED PROGRAM COORD	2,773	3,185	3,659
227 ASST ADMIN/JUV PROB COUNSEL	2,773	3,186	3,660
230 DATA/WEB SITE MANAGER	2,773	3,185	3,659
249 ASSESSMENT COORDINATOR	2,773	3,185	3,659
104 MARKETING COORDINATOR	2,600	2,986	3,430
113 OFFICE ADMINISTRATOR	2,600	2,986	3,746
221 SOLID WASTE SPECIALIST	2,600	2,986	3,430
245 EMS COORDINATOR	2,600	2,986	3,430
246 BUSINESS MANAGER	2,600	2,986	3,430
110 COURT ADMINSTRATOR	2,513	2,885	3,314
244 COMPUTER SYSTEMS ADMIN	2,513	2,885	3,314
240 ENVIRONMENTAL HEALTH SPEC 2	2,513	2,885	3,314

Kittitas County
Personnel
Position Pay Scale

Exempt Staff Con't

376 ADMINISTRATIVE ASSISTANT II	2,340	2,690	3,090
233 HEALTH EDUCATOR	2,253	2,589	2,974
308 ADMINISTRATIVE ASSISTANT II	2,167	2,489	2,860
360 ADMINISTRATIVE ASSISTANT-PW	2,167	2,489	2,860
255 COMMUNITY OUTREACH WORKER	2,167	2,489	2,860
127 ADMINISTRATIVE ASSISTANT	1,993	2,289	2,632
261 COMMUNITY HEALTH WORKER	1,907	3,087	3,547

Non Union

105 PROGRAM COORDINATOR	2,167	2,489	2,860				
107 CLERK OF THE BOARD (7)	2,199	2,528	2,906				
205 DIVERSION COORDINATOR (7)	1,972	2,265	2,601				
206 JUVENILE DETENTION COORD	2,513	2,885	3,314				
209 GIS TECHNICIAN	2,600	2,986	3,430				
210 PLANNER II	3,033	3,484	4,002				
212 PLANNER I	2,600	2,986	3,430				
213 GIS MANAGER	3,033	3,484	4,002				
218 PARALEGAL-SUP ENFORCE (7)	1,972	2,265	2,601				
219 COURT REPORTER	2,687	3,087	3,547				
220 HUMAN RESOURCE REPRESENTATIVE	2,167	2,489	2,860				
229 JUV PROBATION COUNSELOR	2,513	2,885	3,314				
238 FIRE MARSHAL	2,600	2,986	3,430				
241 PERMIT TECH/BUILDING INSP	2,427	2,791	3,206				
242 BUILDING INSPECTOR	2,600	2,986	3,430				
243 PLANS EXAMINER	2,773	3,185	3,659				
247 CODE ENFORCEMENT INSPECTOR	2,773	3,185	3,659				
248 PROGRAM ASSISTANT (7)	1,668	1,916	2,200				
251 COMPUTER TECHNICIAN	2,080	2,389	2,746				
253 VICTIM WITNESS ASST (7)	1,820	2,090	2,401				
263 ASSISTANT COORDINATOR	1,560	1,647	1,733	1,777	1,820	1,863	1,907
269 SEXUAL ASSAULT INTERVIEWER	2,513	2,885	3,314				
270 CODE ENFORCEMENT INSPECTOR	2,600	2,986	3,430				
303 LEGAL SECRETARY III (7)	1,972	2,265	2,601				
305 LEGAL SECRETARY I (7)	1,820	2,090	2,401				
307 RECEPTIONIST (7)	1,138	1,308	1,502				
311 SOLID WASTE TECHNICIAN	2,253	2,589	2,974				
354 CONFIDENTIAL SECRETARY II	2,080	2,389	2,746				
356 OFFICE ASSISTANT - PLN	1,733	1,991	2,287				
381 HUMAN RESOURCE SECRETARY	1,993	2,289	2,632				
402 BUILDING & GROUNDSKEEPER	1,907	2,190	2,516				
403 LEAD BUILDING/GROUNDSKEEPER	2,080	2,389	2,746				
312 PUBLIC HEALTH CLERK II	1,647	1,892	2,174				
383 WIC COORDINATOR	1,993	2,289	2,632				
384 WIC CERTIFIER	1,907	2,190	2,516				
257 ORAL HEALTH COORDINATOR	2,687	3,087	3,547				
224 ENGINEER MANAGER	3,120	3,584	4,118				
225 ENGINEER TECHNICIAN I	2,600	2,986	3,430				
226 CONSTRUCTION SUPERVISOR	3,120	3,584	4,118				
265 ENGINEER TECHNICIAN II	2,773	3,185	3,659				

**Kittitas County
Personnel
Position Pay Scale**

Non Union - Hourly

116 ROAD SUPERVISOR-LOWER CNTY	17.50	20.10	23.09
117 ROAD SUPERVISOR-UPPER CNTY	17.50	20.10	23.09
124 SHOP SUPERVISOR	16.00	18.38	21.11
405 TRAFFIC TECHNICIAN	14.50	16.64	19.12

Appraisers Union

204 APPRAISER IV	3,564					
203 APPRAISER III	2,844	2,916	2,991	3,070	3,147	3,278
259 APPRAISER ENTRY LEVEL	2,181	2,239				

Courthouse Union

323 DEPUTY ADMINSTRATOR	2,422	2,482	2,540	2,601	2,659	2,720	2,779
333 ACCOUNTANT - AUD	2,403	2,461	2,521	2,581	2,640	2,699	2,759
358 DEPUTY ADMINSTRATOR	2,403	2,461	2,521	2,581	2,640	2,699	2,759
313 ACCOUNTANT - PW	2,403	2,461	2,521	2,581	2,640	2,699	2,759
340 ASSISTANT JUDICIAL ADMIN	2,223	2,262	2,303	2,342	2,382	2,421	2,461
368 OFFICE MANAGER - JUV	2,168	2,220	2,273	2,324	2,377	2,428	2,479
372 ADMINISTRATIVE SECRETARY	2,168	2,220	2,273	2,324	2,377	2,428	2,479
317 LICENSING SUPERVISOR (7)	1,858	1,893	1,927	1,961	1,996	2,030	2,067
366 REVENUE ACCOUNT DEPUTY (7)	1,853	1,893	1,933	1,973	2,012	2,051	2,088
325 CADASTRAL/GIS TECHNICIAN	2,101	2,143	2,186	2,229	2,274	2,319	2,365
367 ACCOUNTING TECHNICIAN	2,084	2,129	2,176	2,223	2,271	2,321	2,368
339 LEGAL PROCESS SUPERVISOR	1,985	2,024	2,063	2,104	2,143	2,183	2,223
364 TAX/ULID SUPERVISOR	1,970	2,009	2,047	2,087	2,126	2,165	2,208
352 RYEGRASS FACILITY ATTENDENT	1,955	1,995	2,035	2,076	2,117	2,159	2,203
332 OFFICE MANAGER - COOP (7)	1,677	1,711	1,745	1,780	1,814	1,848	1,885
353 ACCOUNTING ASSISTANT-AUD(7)	1,677	1,711	1,745	1,780	1,814	1,848	1,885
324 PERSONAL PROPERTY DEPUTY	1,897	1,937	1,977	2,016	2,055	2,095	2,134
343 ACCOUNTING ASSISTANT-AUD	1,897	1,937	1,977	2,016	2,055	2,095	2,134
357 OFFICE MANAGER - PLN	1,897	1,937	1,977	2,016	2,055	2,095	2,134
373 ACCOUNTING ASSISTANT - PW	1,897	1,937	1,977	2,016	2,055	2,095	2,134
338 LEGAL PROCESS ASSISTANT III	1,853	1,893	1,933	1,973	2,012	2,051	2,088
316 LICENSING DEPUTY (7)	1,599	1,633	1,668	1,702	1,736	1,771	1,807
321 ELECTIONS DEPUTY (7)	1,599	1,633	1,668	1,702	1,736	1,771	1,807
322 RECORDS DEPUTY II (7)	1,599	1,633	1,668	1,702	1,736	1,771	1,807
314 DATA PROCESSOR	1,827	1,866	1,906	1,945	1,985	2,023	2,065
363 TAX/WARRANT DEPUTY	1,827	1,866	1,906	1,945	1,985	2,023	2,065
304 SR CITZ DEPUTY/BUDGET	1,807	1,846	1,886	1,925	1,964	2,004	2,044
345 DEPUTY CLERK	1,807	1,846	1,886	1,925	1,964	2,005	2,045
351 OFFICE ASSISTANT - MIS	1,807	1,846	1,886	1,925	1,945	2,005	2,045
306 RECEPTIONIST/PERS PROP DEP	1,737	1,777	1,816	1,855	1,895	1,935	1,976
309 RECEPTION/REAL PROP DEP	1,737	1,777	1,816	1,855	1,895	1,935	1,976
361 TAX ROLL DEPUTY	1,737	1,777	1,816	1,855	1,894	1,933	1,975
362 TAX COLLECTION DEPUTY	1,737	1,777	1,816	1,855	1,894	1,933	1,975
337 LEGAL PROCESS ASSISTANT II	1,718	1,757	1,798	1,837	1,877	1,916	1,954
375 TECHINICAL SECRETARY	1,703	1,733	1,762	1,793	1,823	1,853	1,882
369 SCALE HOUSE ATTENDANT II	1,698	1,735	1,773	1,810	1,847	1,885	1,921
370 SCALE HOUSE ATTENDANT I	1,672	1,709	1,746	1,784	1,821	1,858	1,895
315 LICENSING ASSISTANT DEP (7)	1,442	1,477	1,511	1,545	1,580	1,614	1,650
344 RECORDS DEPUTY I (7)	1,442	1,477	1,511	1,545	1,580	1,614	1,650
341 RECEPTIONIST - DPW	1,627	1,668	1,707	1,746	1,786	1,825	1,866
331 OFFICE ASSISTANT - COOP(7)	1,421	1,456	1,492	1,527	1,563	1,599	1,631
371 BOOKKEEPER	1,599	1,638	1,678	1,717	1,756	1,796	1,833
319 OFFICE DEPUTY - AUD (7)	1,390	1,424	1,458	1,493	1,527	1,562	1,599
326 OFFICE DEPUTY - CLK (7)	1,390	1,424	1,458	1,493	1,527	1,562	1,599
336 LEGAL PROCESS ASSISTANT I	1,569	1,608	1,647	1,687	1,726	1,766	1,807

Kittitas County
Personnel
Position Pay Scale

Road Union

462 LEADMAN BLACKOIL/BOOM TRUCK	17.62	
412 LEADPERSON-MECHANIC	16.92	
471 SURVEY PARTY CHIEF	16.67	
472 CONSTRUCTION INSPECTOR	16.67	
442 LEAD PERSON-EQUIPMENT OPER	16.62	
411 MECHANIC	15.92	
441 EQUIPMENT OPERATOR	15.62	
473 SURVEY TECHNICIAN	15.62	
424 ASSISTANT MAINTENANCE SPVR	15.10	
453 SPRAY OPERATOR	14.80	16.62
461 BLACK OIL/BOOM TRUCK OPER	14.80	16.62
425 MAINTENANCE TECHNICIAN II	13.80	
421 LABORER	13.80	
423 MAINTENANCE TECHNICIAN I	13.28	
422 BUILDING/GROUNDS CUSTODIAN	11.45	
410 PARTS TECHNICIAN	10.99	

Sheriff's Line Deputies Union

510 PATROL SERGEANT	3,598	3,689				
505 CORPORAL	3,328	3,394				
506 DETECTIVE	3,264					
511 PATROL OFFICER	2,652	2,750	2,843	3,012	3,169	

} 2001 Wages

Sheriff's Corrections Officers Union

541 CORRECTIONS SERGEANT	3,043	3,125			
521 CORRECTIONS OFFICER	2,321	2,409	2,505	2,689	2,841
531 WARRANTS/CIVIL CLERK	2,277	2,363	2,453	2,636	2,784
348 LAW ENFORCEMENT FISCAL CLER	2,057	2,139	2,221	2,391	2,530
561 LAW ENFORCEMENT CLERK	2,057	2,139	2,221	2,391	2,530

Midemeanant Probation Officers Union

207 MISDEMEANANT PROB OFFICER	2,659	2,712	2,766	2,820	2,877	2,935	2,994
208 MISDEMEANANT CASE MANAGER	2,260	2,304	2,350	2,397	2,444	2,493	2,543

Kittitas County Special Revenue Funds

The special revenue funds are set up to account for the proceeds of specific revenues sources that are legally restricted to expenditures for specified purposes. Some special revenues funds include Airport, County Road, Public Health, Noxious Weed, County Fair and Community Services. Each of these funds is self-supporting and must have a balanced budget. The spreadsheet below shows each fund total for 2002 and 2003 and the percentage of increase/decrease.

Fund	2002 Amended Budget	2003 Adopted Budget	% Change
"911" PHONE SYSTEM	1,000,000	717,500	-28%
AIRPORT	1,455,295	196,617	-86%
AUDITOR CENT DOC PRESERVATI	37,000	37,000	0%
COMMUNITY SERVICES	1,547,034	989,871	-36%
COUNTY ROAD	13,699,780	15,568,413	14%
CURRENT EXP VEHICLE REPLACE	300,000	580,000	93%
DRUG ENFORCEMENT	12,500	50,000	300%
EIS TRUST	1,000,000	100,000	-90%
LOW INCOME HOUSING	15,000	58,000	287%
MISDEMEANANT PROBATION	646,000	802,000	24%
NOXIOUS WEED CONTROL	261,560	190,900	-27%
PROSECUTOR VICTIM/WITNESS	70,000	100,000	43%
PUBLIC FACILITES	809,611	1,308,033	62%
PUBLIC HEALTH	1,418,495	1,369,279	-3%
RECREATION	20,425	17,225	-16%
SHERIFF K-9 UNIT	565	0	-100%
STADIUM	80,000	118,640	48%
TREASURER ULID/RID RESERVE	2,280	2,280	0%
VETERANS ASSISTANCE	45,000	45,150	0%

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

Airport – the budget for 2003 continues to the update to the Bowers field master plan for the aeronautical area. This project is funded through the Federal Aviation Administration.

Current Expense Vehicle Replacement – the 2003 budget includes the reimbursement to the General Fund for the purchase of new vehicles that are due to be replaced based on a replacement schedule.

Community Services - Community Services receives property taxes in the amount of \$63,241.00. The property taxes are split equally between Mental Health and Development Disability programs. This fund is divided between 3 different sub-funds: Mental Health, Substance Abuse, and Developmental

Kittitas County

Special Revenue Funds

Disabilities. The funds collected for each program can only be used for that specific program.

County Road – County Road receives property taxes in the amount of \$2,614,490.00. The County Road, Department of Public Works, maintains the county roads in Kittitas County. The County's road system includes a total of 561 road miles. There currently are 487 miles of paved roads and 74 miles of gravel roads. The County Road fund currently employs 41 full time employees. The 2003 County Road budget is \$15,568,413.00, which includes \$3,507,400.00 for road maintenance and \$7,757,000.00 for road construction.

Public Facilities – This fund is where we deposit the additional sales tax for distressed counties as per Resolution 98-45, which went into effect July 1, 1998 as defined by RCW 82.14.370. These funds can only be used for financing public facilities. The 2003 budget includes projects that were awarded in 2002 to other governmental entities in the amount of \$425,471.00. Those entities include:

- Phoenix Development Authority –Final Build Out \$20,000.00
- City of Ellensburg – West Ellensburg Park Expansion \$150,000.00
- City of Roslyn –All Season Restrooms \$93,500.00
- City of Cle Elum – East End Water Main Project \$119,500.00

In 2003, 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.

EIS Trust – This fund was reclassified in 2002 from a trust fund to a special revenue fund. These funds are from Trendwest to complete the Environmental impact statement (EIS).

Low Income Housing – Effective June 13, 2002 the Washington State Legislature passed SHB 2060 for low-income housing projects. The Board of County Commissioners as per Resolution 2002-61 set up this fund to collect these funds. The law states an additional recording fee of \$10.00 on certain documents recorded with the County Auditor will be collected. The county auditor keeps 5% of the funds collected and the balance is divided 60% for County low income housing projects and 40% is remitted to the State of Washington.

Recreation – the Recreation budget is for the operation and maintenance of the county park and boat ramp located at Vantage. The 2003 budget is \$17,225.00.

Public Health – The Public Health fund includes funding for a variety of programs. The programs include health services, environmental health, and vital records.

Kittitas County

Special Revenue Funds

Veteran's Assistance –Veterans Assistance fund receives property taxes in the amount of \$28,585.00. This fund is intended to provide limited emergency assistance to eligible veterans and their dependents that are residents of Kittitas County, which is funded by Kittitas County property taxes.

911 Phone System – The telephone excise tax money that is collected by the phone companies is remitted to the county on a monthly basis. Once the county collects this excise tax it is remitted to KITTCOM, the emergency dispatch system.

Noxious Weed – this is the budget for the Noxious Weed Control Board. They administer Washington State Noxious Weed Law, RCW 17.10 and educate and create public awareness on noxious weeds.

Auditor Centennial Document Prevention – this fund is the preservation of historical documents in the auditor's office and to assist with other departments in the county.

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.

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.

Stadium Fund (hotel motel funds) – This budget is \$118,640.00. Each year the Board of County Commissioners sends out grant requests for applicants to apply for these funds, which can only be used for tourist events. Included in this fund are amounts to be transferred to the revenue bonds for the county fair.

Kittitas County Special Revenue Revenues

	2001 BUDGET	2001 ACTUAL	2002 BUDGET ADOPTED	2002 BUDGET AMENDED	2002 ACTUAL	2003 BUDGET PRELIMINARY
Fnd 101 AIRPORT	794,017	214,493	1,053,372	1,455,295	1,314,687	196,617
Fnd 102 CURRENT EXP VEHICLE REPLACE	473,161	389,575	300,000	300,000	16,157	580,000
Fnd 104 SHERIFF K-9 UNIT		565		565		
Fnd 105 COMMUNITY SERVICES	1,527,016	824,583	1,525,000	1,547,034	1,102,433	989,871
Fnd 106 COUNTY ROAD	14,690,299	6,213,358	13,699,780	13,699,780	7,044,207	15,568,413
Fnd 108 PUBLIC FACILITES	701,000	359,616	809,611	809,611	364,679	1,308,033
Fnd 109 COUNTY FAIR	720,972	663,217	576,700			
Fnd 110 EIS TRUST			1,000,000	1,000,000	14,306	100,000
Fnd 112 LOW INCOME HOUSING				15,000	34,856	58,000
Fnd 113 RECREATION	165,300	136,172	15,500	20,425	15,901	17,225
Fnd 116 PUBLIC HEALTH	1,176,921	1,179,806	1,351,644	1,418,495	1,465,331	1,369,279
Fnd 118 VETERANS ASSISTANCE	35,650	26,052	45,000	45,000	29,555	45,150
Fnd 119 "911" PHONE SYSTEM	1,150,000	833,726	1,000,000	1,000,000	505,688	717,500
Fnd 121 TREASURER ULID/RID RESERVE	2,280	2,447	2,280	2,280	983	2,280
Fnd 122 TREASURER'S M & O		3,893			10,365	
Fnd 123 NOXIOUS WEED CONTROL	243,832	123,830	261,560	261,560	121,461	190,900
Fnd 125 AUDITOR CENT DOC PRESERVATION	36,500	37,677	37,000	37,000	52,343	37,000
Fnd 127 MISDEMEANANT PROBATION	647,325	733,195	646,000	646,000	388,754	802,000
Fnd 130 PROSECUTOR VICTIM/WITNESS	69,506	35,480	70,000	70,000	47,864	100,000
Fnd 131 DRUG ENFORCEMENT	15,000	74,607	11,500	12,500	10,675	50,000
Fnd 132 NARCOTIC TRAINING EQUIP RESPON	40,000	910				
Fnd 140 STADIUM	80,000	48,472	80,000	80,000	53,690	118,640
Fnd 141 ADMISSIONS TAX	17,080	7,482				
Report Final Totals	22,585,859	11,909,157	22,484,947	22,420,545	12,593,935	22,250,908

Kittitas County Special Revenue Fund Expenses

		2001 BUDGET	2001 ACTUAL	2002 BUDGET ADOPTED	2002 BUDGET AMENDED	2002 YEAR TO DATE	2003 ADOPTED BUDGET
Fnd 101	AIRPORT	794,017	165,082	1,053,372	1,455,295	1,251,626	196,617
Fnd 102	CURRENT EXP VEHICLE REPLACE	473,161	284,770	300,000	300,000	32,392	580,000
Fnd 104	SHERIFF K-9 UNIT				565	140	
Fnd 105	COMMUNITY SERVICES	1,527,016	798,981	1,525,000	1,547,034	959,639	989,871
Fnd 106	COUNTY ROAD	14,690,299	5,152,798	13,699,780	13,699,780	7,128,215	15,568,413
Fnd 108	PUBLIC FACILITES	701,000	173,916	809,611	809,611	162,888	1,308,033
Fnd 109	COUNTY FAIR	720,972	607,773	576,700			
Fnd 110	EIS TRUST			1,000,000	1,000,000	20,974	100,000
Fnd 112	LOW INCOME HOUSING				15,000	5,000	58,000
Fnd 113	RECREATION	165,300	121,423	15,500	20,425	17,422	17,225
Fnd 116	PUBLIC HEALTH	1,176,921	1,148,843	1,351,644	1,418,495	1,339,394	1,369,279
Fnd 118	VETERANS ASSISTANCE	35,650	16,551	45,000	45,000	17,948	45,150
Fnd 119	"911" PHONE SYSTEM	1,150,000	833,795	1,000,000	1,000,000	451,122	717,500
Fnd 121	TREASURER ULID/RID RESERVE	2,280	205	2,280	2,280		2,280
Fnd 122	TREASURER'S M & O		1,364			8,317	
Fnd 123	NOXIOUS WEED CONTROL	243,832	115,783	261,560	261,560	159,501	190,900
Fnd 125	AUDITOR CENT DOC PRESERVATI	36,500	7,731	37,000	37,000	21,026	37,000
Fnd 127	MISDEMEANANT PROBATION	647,325	281,341	646,000	646,000	291,193	802,000
Fnd 130	PROSECUTOR VICTIM/WITNESS	69,506	23,561	70,000	70,000	26,717	100,000
Fnd 131	DRUG ENFORCEMENT	15,000	8,990	11,500	12,500	1,657	50,000
Fnd 132	NARCOTIC TRAINING EQUIP RES	40,000	46,072				
Fnd 140	STADIUM	80,000	49,517	80,000	80,000	70,061	118,640
Fnd 141	ADMISSIONS TAX	17,080	17,079				
Report Final Totals		22,585,859	9,855,576	22,484,947	22,420,545	11,965,231	22,250,908