

**Kittitas County
Board of County Commissioners**

Agenda Staff Report

Agenda Date: December 5th, 2011

Action Requested: Request the Board of County Commissioners to hold a public hearing to consider adopting the 2012 County Budget in the amount of \$88,043,713 and to levy taxes for the General Fund in the amount of \$6,650,000 and County Road in the amount of \$4,664,002. Also included is a \$300,000 Levy Shift from County Road to the General Fund.

Background: The Board of County Commissioners adopted Resolution 2011-060 on July 5, 2011, setting the dates for the 2012 budget process. According to RCW 36.40.070 and RCW 36.40.071 the 1st budget hearing must be held on the 1st Monday in December and may be continued for 5 days.

The Board of County Commissioners met with all departments to discuss the budgets. The General Fund budget is made up of 35 separate departments, and the County has 34 separate fund budgets, including the General Fund. The County's preliminary is balanced and totals \$88,043,713.

Tax Levies

The county has two taxing authorities; General Fund and County Road. Within the General Fund levy we have to break out the Community Services and Veterans Assistance Levies.

For 2012 the **General Fund** Levy is as follows:

General Fund	\$6,415,000
Community Services	\$ 167,000
Veterans Assistance	\$ 75,000
Total Levy	\$6,650,000

Also, added to the General Fund Levy is \$300,000 levy shift from County Road.

The levy history for the General Fund is shown below

For Levies Collected in*				
	2009	2010	2011	2012 Proposed
General Fund(Current Expense	5,238,586.85	6,377,557.16	6,519,775.16	6,415,000
Community Services	153,162.58	159,999.64	160,464.43	167,000
Veterans Assistance	74,994.02	74,998.63	74,998.84	75,000
Total	5,466,743.45	6,612,555.43	6,755,238.43	6,657,000.00

The **County Road** Levy is proposed for 2012 as follows:

County Road	\$4,464,002
Diversion to General Fund	\$ 200,000
Total Levy	\$4,664,002

For Levies Collected in*				
	2009	2010	2011	2012 Proposed
County Road	4,628,506.93	3,787,630.37	3,125,696.96	6,415,000.00
Diversion	84,997.97	84,997.00	199,996.41	75,000.00
Total	4,713,504.90	3,872,627.37	3,325,693.37	6,490,000.00
Levy Shift to General Fund	0	1,000,000	635,000	300,000

*Information collected from Kittitas Co Assessor Reports located on <http://www.co.kittitas.wa.us/assessor/documents.asp>

Budget

The 2012 budget is balanced; the revenues match the expenses, for a total budget of \$88,043,713.

The General Fund budget started out at \$3,408,487 out of balance.

General Fund			
	Expenses	Revenues	Difference
Original Budget	24,524,199	21,673,797	(2,850,402)
Supplemental Requests	958,301	400,216	(558,085)
Subtotal	25,482,500	22,074,013	(3,408,487)
Adjustments to Original Budget	(19,090)	-	19,090
Supplemental Requests	422,501	531,138	108,637
Departmental Adjustments	(306,289)	667,880	974,169
Other Reductions (see below) ¹	(1,141,092)	74,740	1,215,832
Subtotal as of 11-10-2011	24,438,530	23,347,771	(1,090,759)
Proposed Budget Cuts (due 11-16-11)	(227,738)	0	227,738
Subtotal as of 11-16-2011 ²	24,233,642	23,370,841	(862,801)

After various rounds of budget cuts by the Board and departments the budget was out of balance by \$868,619. The final rounds of reductions are as listed below.

Budget Proposals for 11-21-2011	
Fire Marshal - fee increase cost recovery	24,000
Assessor - Grant	75,000
Assessor Property Taxes Utilities	30,000
Treasurer Liquor Profit	60,000
Juvenile -	2,900
Sheriff - increasing training academy 50% all CJT training	-20,000
Prosecutor - Diversion Program	16,000

Small Levy Shift from County Road	300,000
Auditor - delay hiring 7-1-2012	17,000
Beginning Fund Balance	300,000
Auditor - O&M	30,000
Flood Control	-99
Maintenance Various line items	10,000
Auditor - O&M	8,000
Total	862,801

The General Fund budget is balanced at a total of \$25,053,067.

The following is a budget summary for all county funds. This is currently the balanced budget that is presented.

		2011 AMEND	2012 DEPT	2012 PRELIM	2012 ADJUST	2012 ADDL	2012 PRELIM
		BUDGET		ADDITIONAL	REDUCTION	REDUCTION	BUDGET
Fnd 001	GENERAL FUND	23,067,069	24,508,689	1,377,221	(306,289)	(526,554)	25,053,067
Fnd 101	AIRPORT	872,251	957,301				957,301
Fnd 102	CURRENT EXP VEHICLE RE	500,000	-	-	-	-	-
Fnd 104	SHERIFF K-9 UNIT	500	-	-	-	-	-
Fnd 105	COMMUNITY SERVICES	1,031,612	1,058,142	-	-	-	1,058,142
Fnd 106	COUNTY ROAD	23,957,460	28,758,372	-	-	-	28,758,372
Fnd 108	PUBLIC FACILITES	2,880,725	2,259,500	-	-	-	2,259,500
Fnd 110	EIS TRUST	200,000	336,894	-	-	-	336,894
Fnd 112	LOW INCOME HOUSING	330,500	269,096	-	-	-	269,096
Fnd 113	RECREATION	26,300	28,800	-	-	-	28,800
Fnd 114	HOMELESSNESS HOUSING A	630,550	727,552	-	-	-	727,552
Fnd 115	TRIAL COURT IMPROVEMEN	215,100	225,075	-	-	-	225,075
Fnd 116	PUBLIC HEALTH	1,921,256	1,661,564	-	-	-	1,661,564
Fnd 118	VETERANS ASSISTANCE	75,000	75,000	-	-	-	75,000

Fnd 119	"911" PHONE SYSTEM	900,000	715,000	-	-	-	715,000
Fnd 120	3/10TH CRIMINAL JUSTIC	1,997,114	2,034,361	235,314	-	-	2,269,675
Fnd 121	TREASURER ULID/RID RES	120,200	5,415	-	-	-	5,415
Fnd 122	TREASURER'S M & O	-	-	-	-	-	
Fnd 123	NOXIOUS WEED CONTROL	310,000	330,000	-	-	-	330,000
Fnd 125	AUDITOR CENT DOC PRESE	368,228	414,068	-	-	-	414,068
Fnd 127	MISDEMEANANT PROBATION	760,506	824,465	-	-	-	824,465
Fnd 130	PROSECUTOR VICTIM/WITN	213,750	165,823	-	-	15,311	181,134
Fnd 131	DRUG ENFORCEMENT RESER	61,375	58,130	-	-	-	58,130
Fnd 134	PUBLIC DEFENSE	170,120	185,200	-	-	-	185,200
Fnd 135	FORFEITED DRUG PROCEED	25,000	25,000	-	-	-	25,000
Fnd 136	ADULT MISD P-CH DIVERS	-	-	-	-	15,000	15,000
Fnd 140	STADIUM	871,238	957,272	-	-	-	957,272
Fnd 142	REAL ESTATE EXCISE TAX	120,000	100,000	-	-	-	100,000
Fnd 201	2001 FAIR BOND	-	-	-	-	-	
Fnd 202	2010 GO & REFUNDING BO	848,900	879,132	-	-	-	879,132
Fnd 206	CRID 96-1 BOND	113,000	-	-	-	-	
Fnd 207	CRID GUARANTY FUND	133,000	132,758	-	-	-	132,758
Fnd 301	COUNTY CAPITAL IMPROVE	1,500,000	1,603,632	-	-	-	1,603,632
Fnd 302	CTHSE/JAIL FACILITIES	10,400,000	6,296,499	-	-	-	6,296,499
Fnd 309	RODEO GROUNDS CAPITAL	22,900	22,899	-	-	-	22,899
Fnd 401	SOLID WASTE	2,973,771	3,386,391	-	-	-	3,386,391
Fnd 501	EQUIPMENT RENTAL & REV	7,491,400	8,094,650	-	-	-	8,094,650
Fnd 511	UNEMPLOYMENT COMPENSAT	100,000	135,000	-	-	-	135,000
Fnd 601	JEREMY WILLIAMS LIBRAR	2,000	2,030	-	-	-	2,030
	Report Final Totals	85,210,825	87,233,710	1,612,535	(306,289)	(496,243)	88,043,713

Recommendation: The Board of County Commissioners at the close of the public hearing, recommend the following documents be signed at the regularly schedule agenda session on December 6, 2011 at 10:00 am.

1. A Resolution for the levying certification for the General Fund for municipal purposes of Kittitas County, Washington for the year 2012 according to the assessed valuation as determine in the year 2011

2. A Resolution for the levying certification for the County Road for municipal purposes of Kittitas County, Washington for the year 2012 according to the assessed valuation as determined in the year 2011
3. A Resolution adopting the 2012 budget for the County of Kittitas, Washington, for the fiscal year ending December 31st, 2012.
4. A Resolution for levying taxes for the General Tax levy for municipal purposes of Kittitas County, Washington for the year 2012 according to the assessed valuation ad determined in 2011.
5. A Resolution for levying taxes for the County Road for municipal purposes of Kittitas County, Washington for the year 2012 according to the assessed valuation as determined in the year 2011.

Interaction	All Departments
Handling:	Please send all originals to Judy; she will distribute resolutions to Marsha Weyand, County Assessor.
Attachments:	Resolutions (5)
Lead Staff	Judy Pless, Budget & Finance Manager Kittitas County Auditor's Office