



Kittitas County Budget Summary 2024

Prepared by

*Bryan Elliott
Kittitas County Auditor*

Office: (509) 962-7557
Cell: (509) 899-3838

bryan.elliott@co.kittitas.wa.us

*Brian Carlson
Budget & Finance Director*

Brian.carlson@co.kittitas.wa.us



Kittitas County Budget Overview

Summary

The 2024 Countywide expense budget is **\$125.6MM**. The Budget was formally adopted via Resolution 2023-201, which also reflects an additional \$8.6MM of internal “transfers-out”, with offsetting internal “transfers-in”.

The \$24MM expense increase over 2023 is comprised primarily of funding for construction of a new Transfer Station (\$10MM), additional Road projects (\$8MM).

When expenses exceed revenues, the “imbalance” is reconciled by spending from accumulated fund balances, or “savings”. This reconciliation is comprised of both *planned* expenditures from savings accumulated over time for a specific purpose, and *unplanned* deficits that must be mitigated to ensure sustainability.

Adopted Budgets (\$Millions)

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Expense	91.1	101.9	125.6
Revenue	<u>(82.3)</u>	<u>(87.3)</u>	<u>(108.0)</u>
Net	8.8	14.6	17.7

Commissioners

- District 1 Commissioner – Cory Wright
- District 2 Commissioner – Laura Osiadacz
- District 3 Commissioner – Brett Wachsmith

Elected Officials

- Assessor – Mike Hougardy
- Auditor – Bryan Elliott
- Clerk – Karen Bowen
- Coroner – Nicholas Henderson
- Prosecutor – Greg Zempel
- Sheriff – Clay Myers
- Treasurer – Amy Cziske

Judges

- District Court Judge, Lower – Paul Sander
- District Court Judge, Upper – Craig Juris
- Superior Court Judge Dep. 1 – Candace Hooper
- Superior Court Judge Dep. 2 – Scott Sparks



Kittitas County Budget Overview

Fund Accounting

Kittitas County organizes its finances on the basis of "funds", a universal convention for public-sector organizations. A "Fund" is a self-contained, independent financial entity with its own assets and liabilities, and financial statements within the organization's consolidated financial statements.

The 2023 County budget appropriates (i.e. formally establishes the legal authority to spend) expenses to thirty funds, with over 50% of appropriations concentrated in two funds (general fund 33%, county road 21% fund).

Funds are further divided into departments which correspond to organizational units, but which are not distinct financial entities. Appropriations are set at the fund level, but are compiled and monitored at the department level.

2024 Budgeted Expenses (pg. 4) shows a graphic representation of County Funds and their respective 2024 expense appropriations.

Fund Types

- **General Fund:** used to account for general-purpose revenues and general government expenses. Virtually all local governments have one and only one General Fund.
- **Special Revenue Funds:** governmental funds which account for revenues collected for specific, restricted purposes. Examples include the County Road Fund, which shall only be used to plan, build, and maintain roads. Kittitas County presently has twenty-three active Special Revenue Funds.
- **Debt Service Funds:** governmental funds which account for payments on County debt. Kittitas County has two active Debts Service Funds.
- **Capital Project Funds:** governmental funds that account for the acquisition or construction of major capital assets. Kittitas County has three Capital Project Funds.
- **Proprietary - Enterprise Funds:** 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 three Enterprise Funds.
- **Proprietary - Internal Service Funds:** 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 three Internal Service Funds.



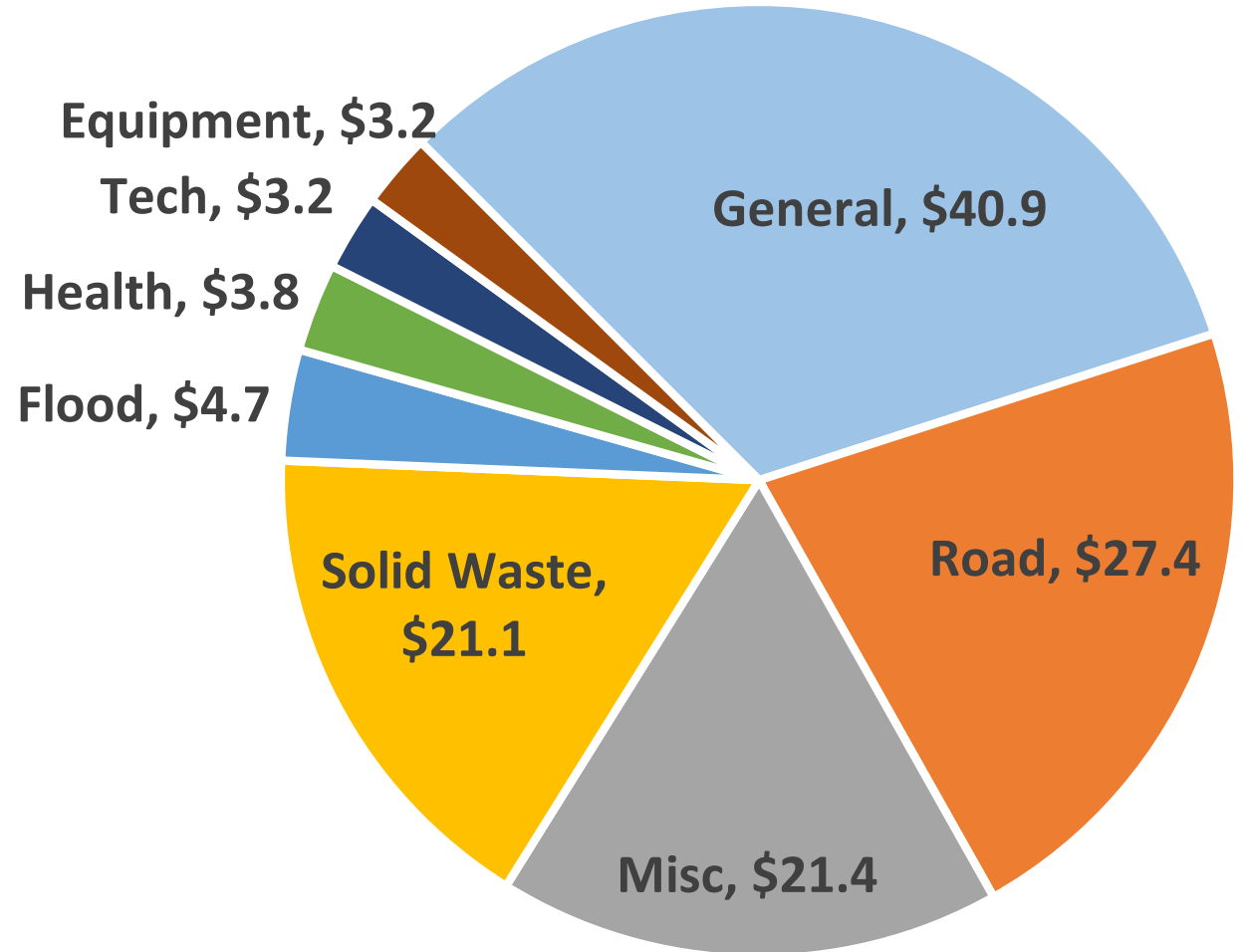
2024 Budgeted Expenses

Expense Appropriations by Fund:

\$125.6MM Total

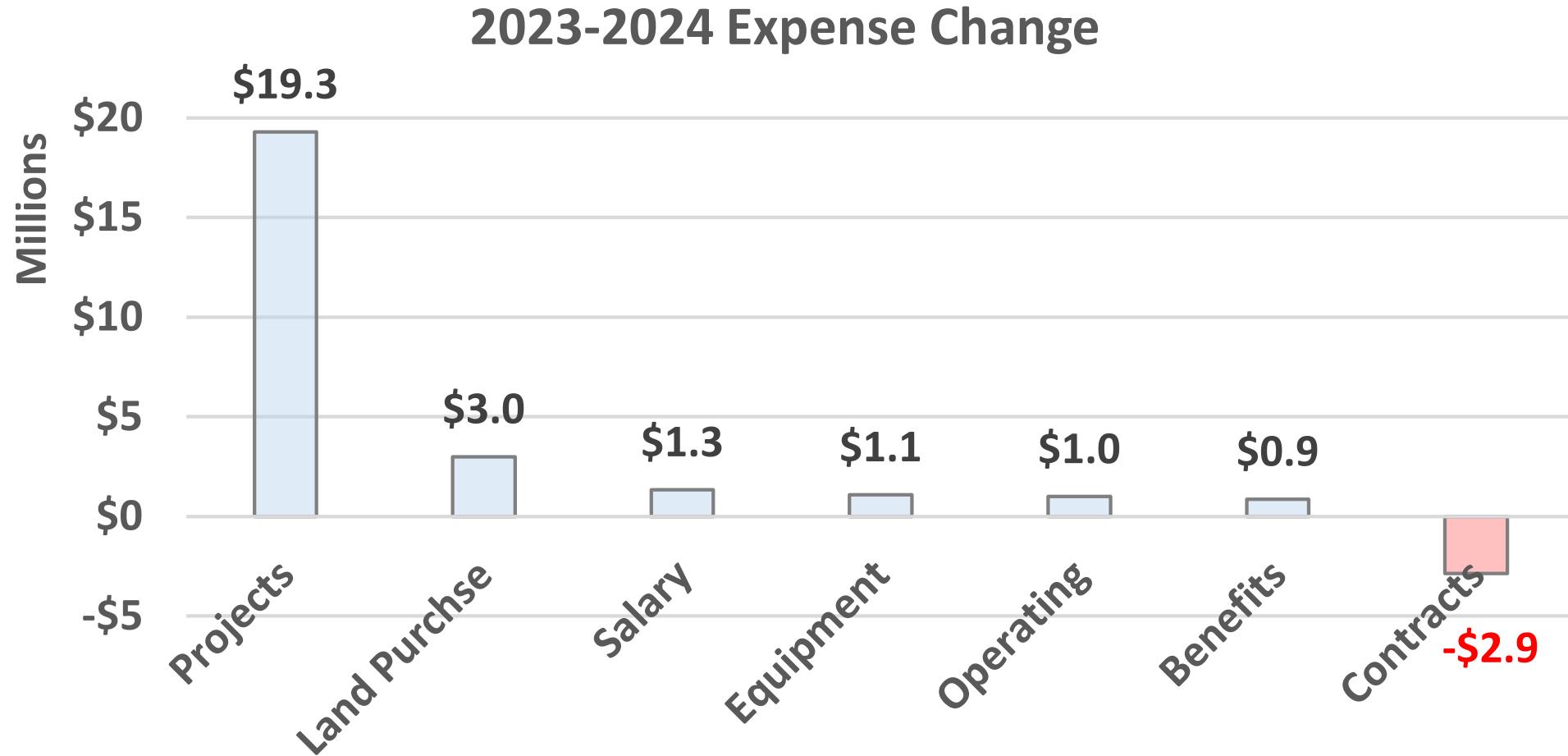
Increases over 2023 Budget are primarily comprised of:

- **Solid Waste Fund**
\$10MM for new Transfer Station construction, funded primarily with loan proceeds and related fee increases, and
- **Road Fund**
\$8MM in additional Road/Bridge improvements, funded with accumulated savings, and supplemented with a tax levy-lift ballot measure planned for November 2024





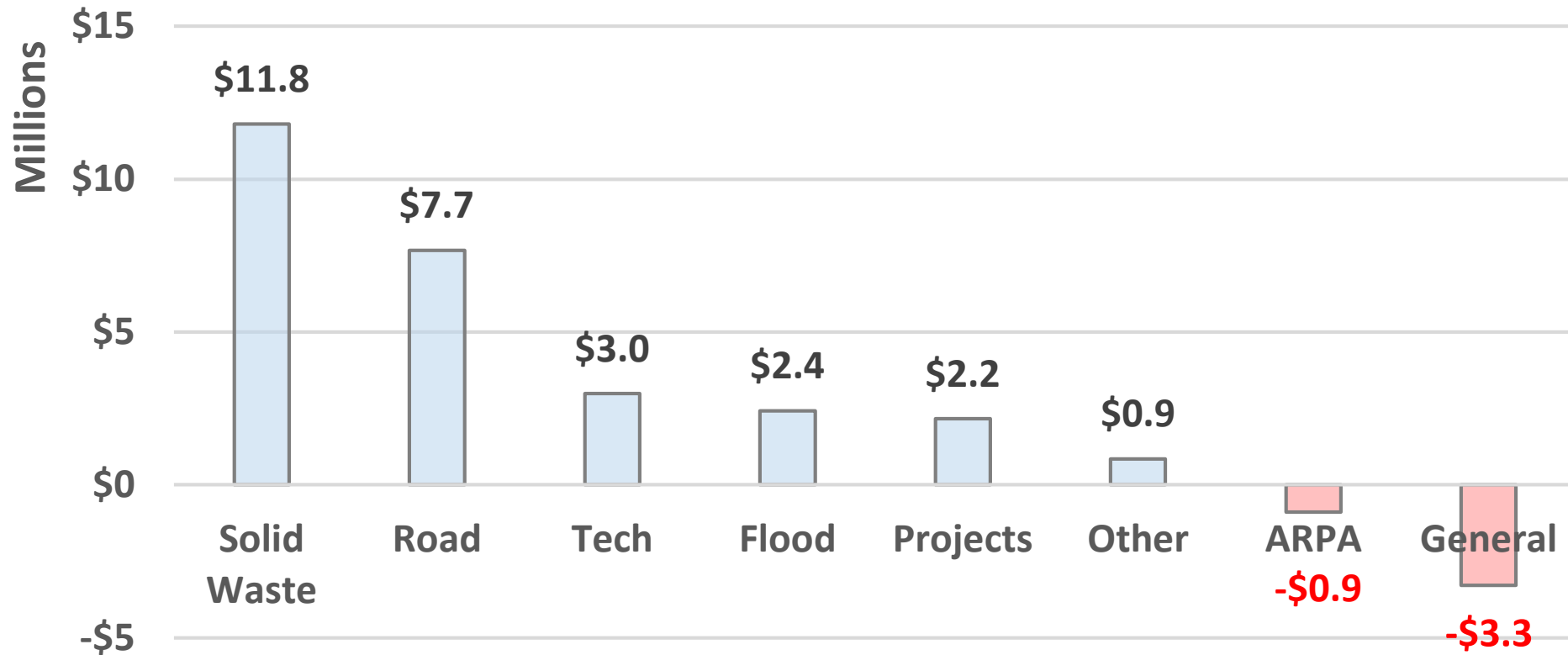
Expense Budget Comparison by Type





Expense Budget Comparison by Fund

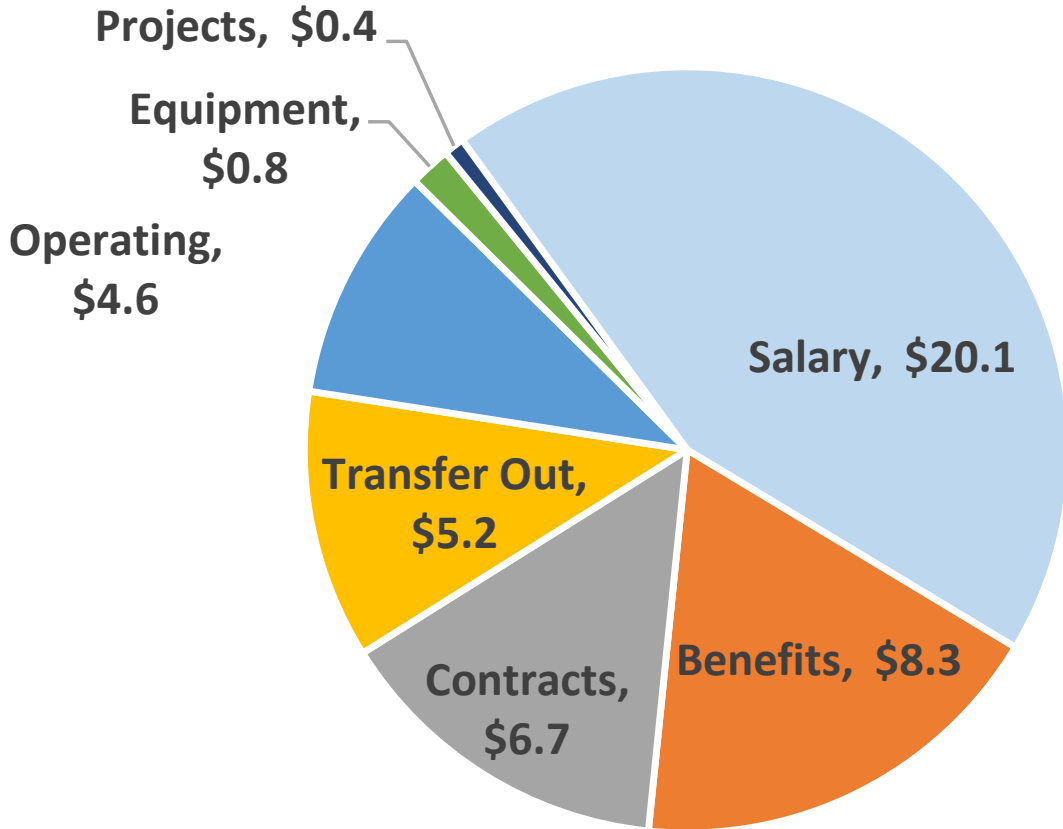
2023-2024 Expense Change



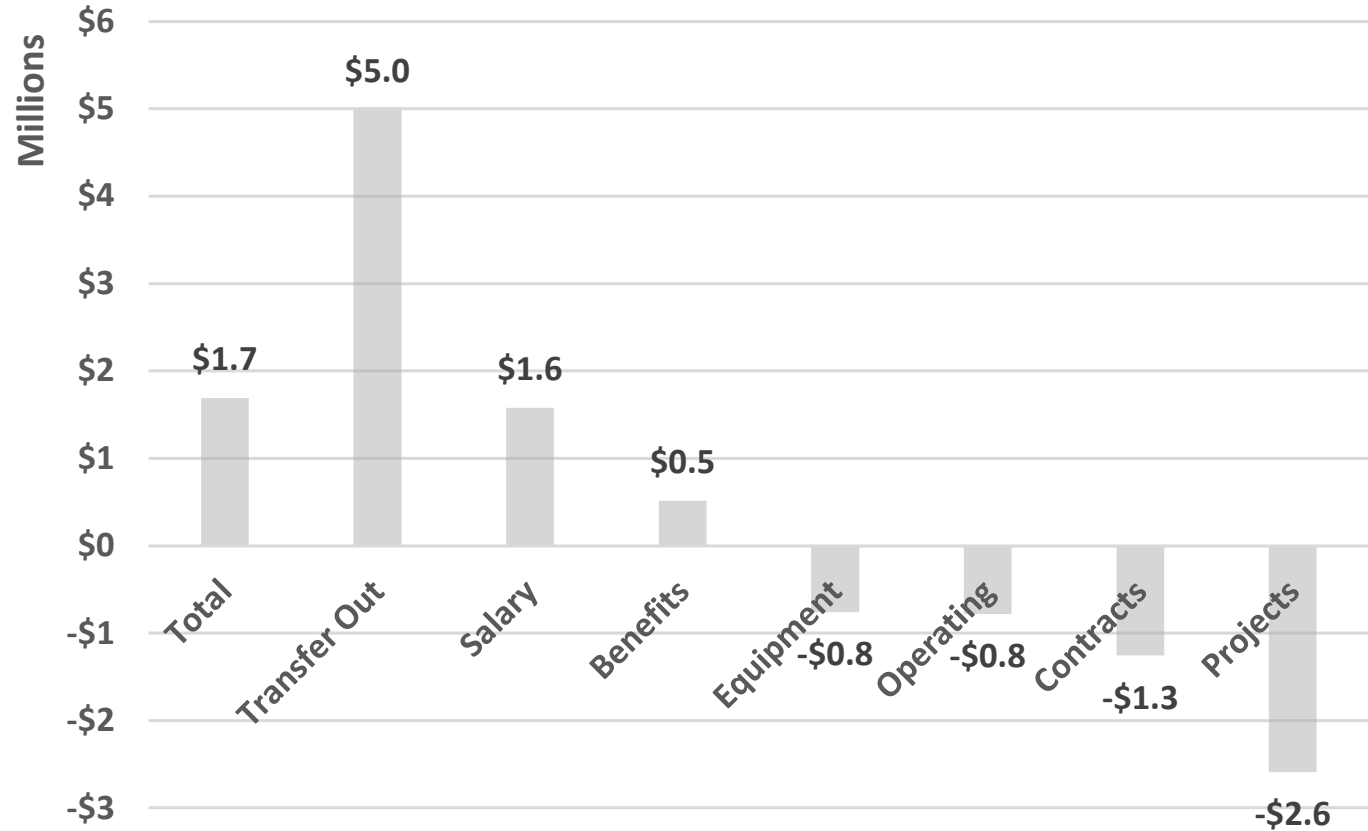


2024 General Fund Expenses & Transfers-Out

\$46MM by Expense Type



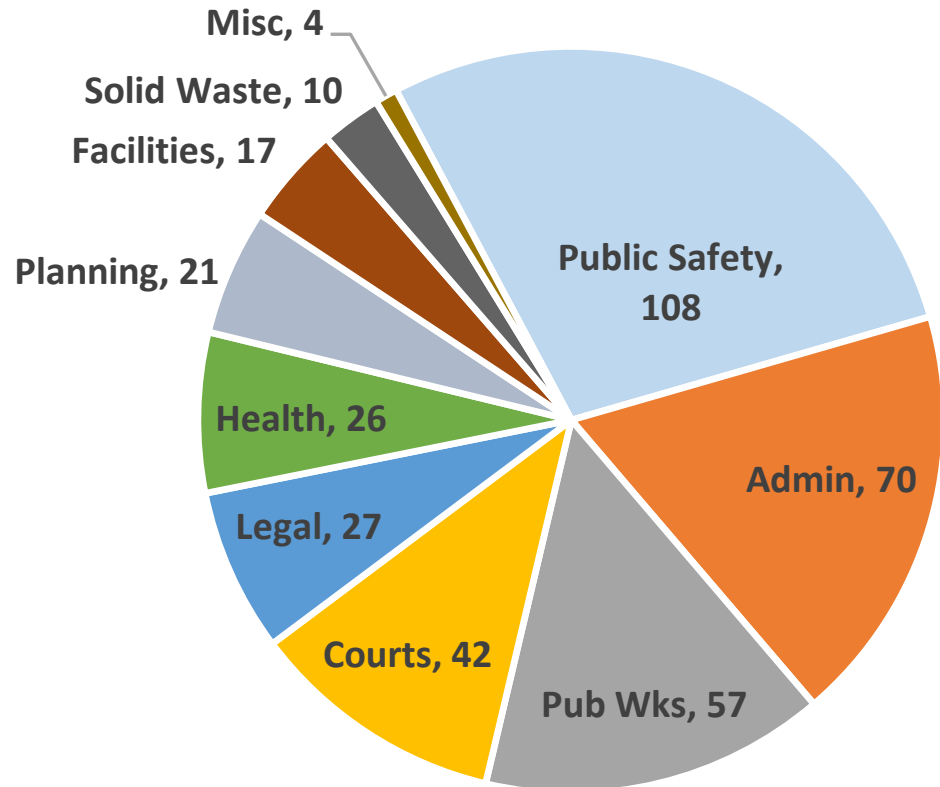
2023-2024 Budget Change



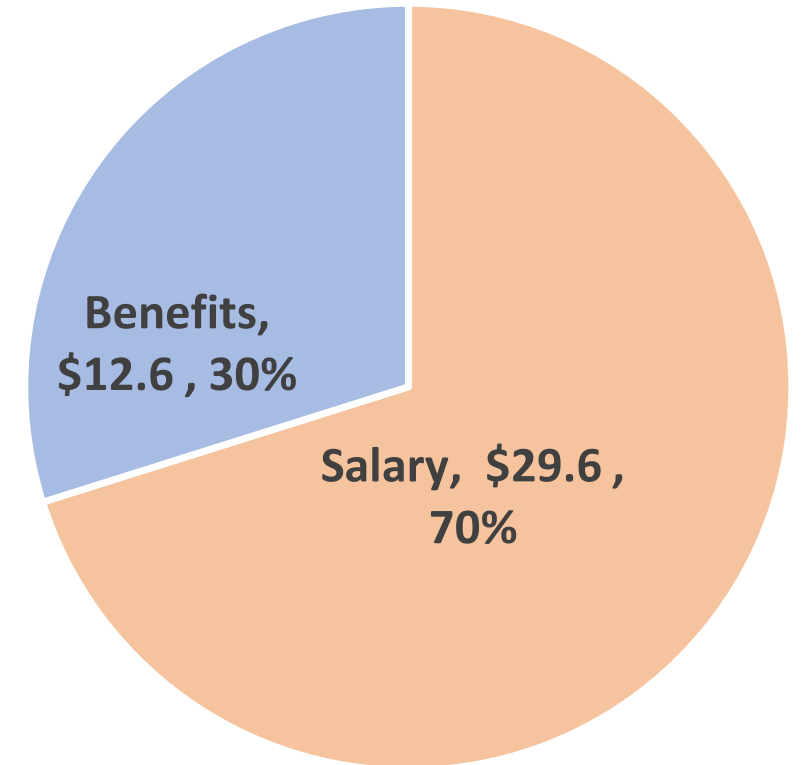


2024 Full-Time Personnel: 381 Positions

By Type / Function

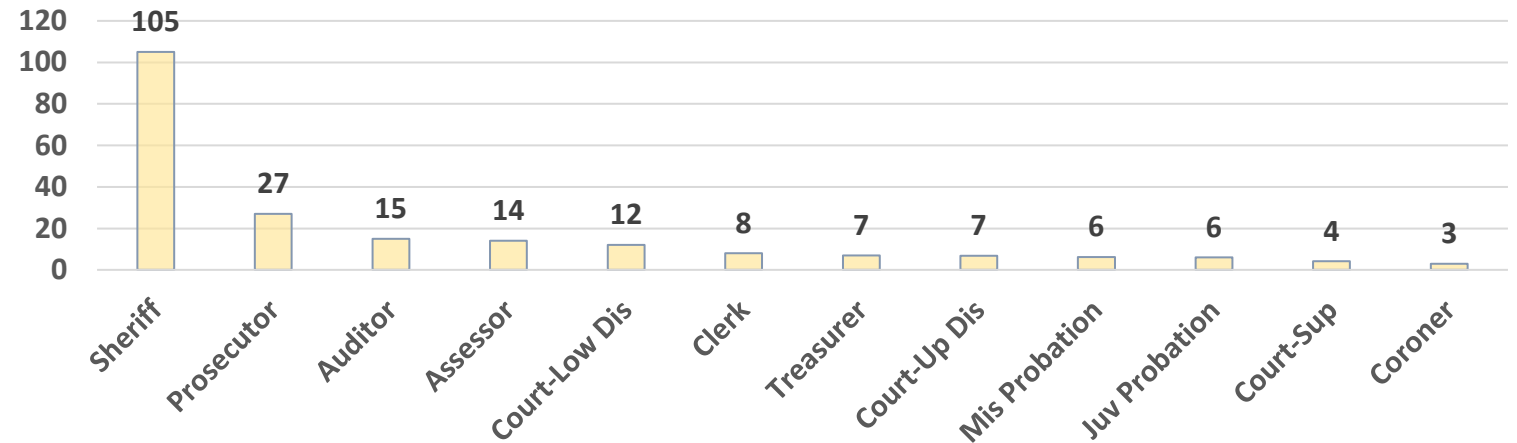
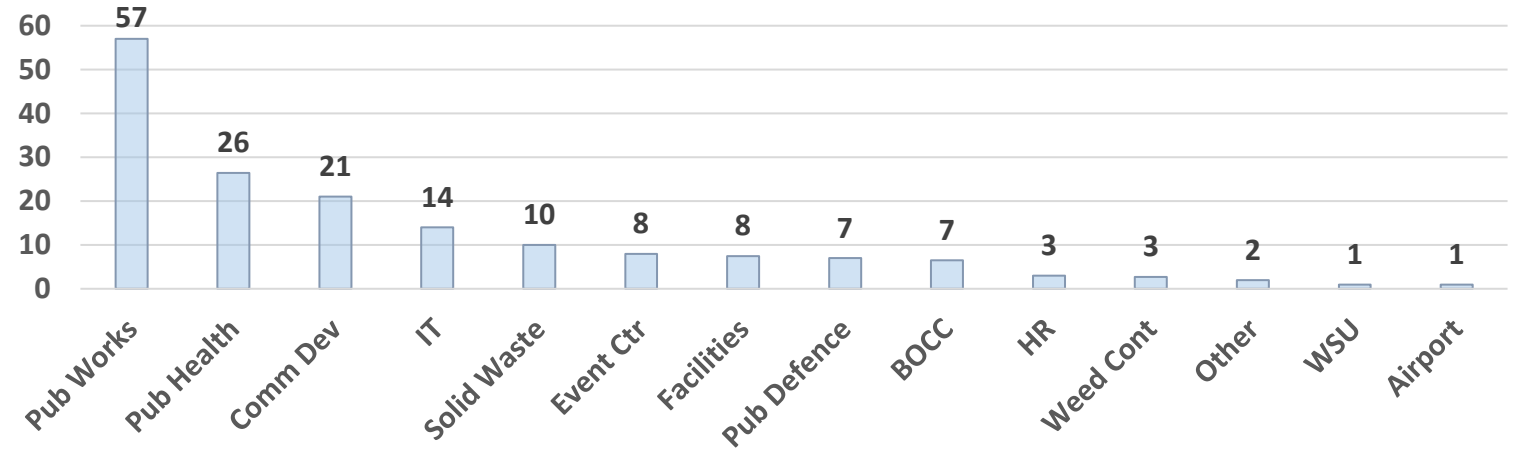
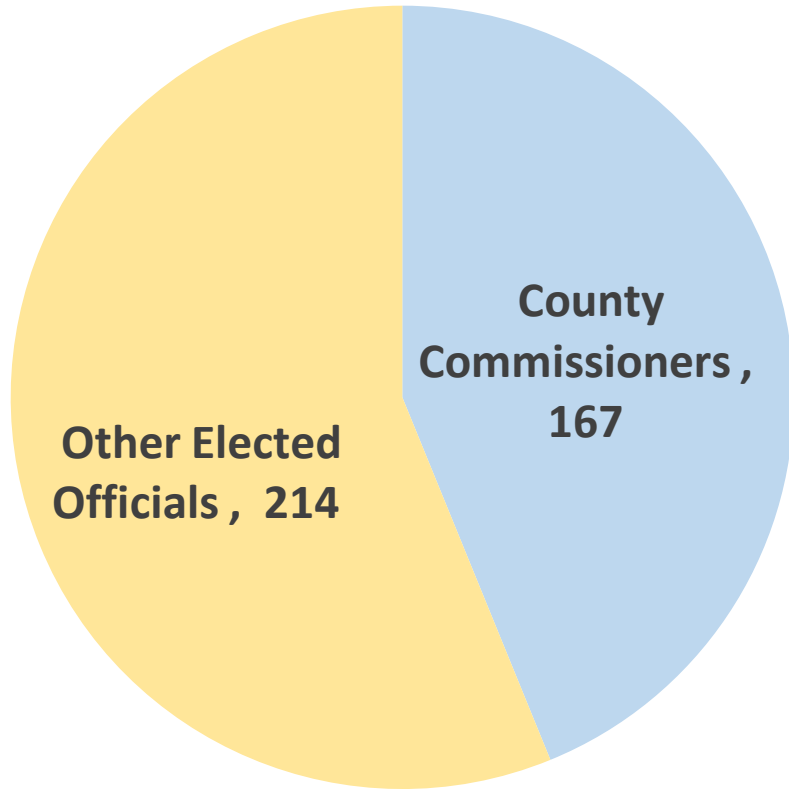


Costs (\$ Millions)





2024 Full-Time Personnel: 381 Positions



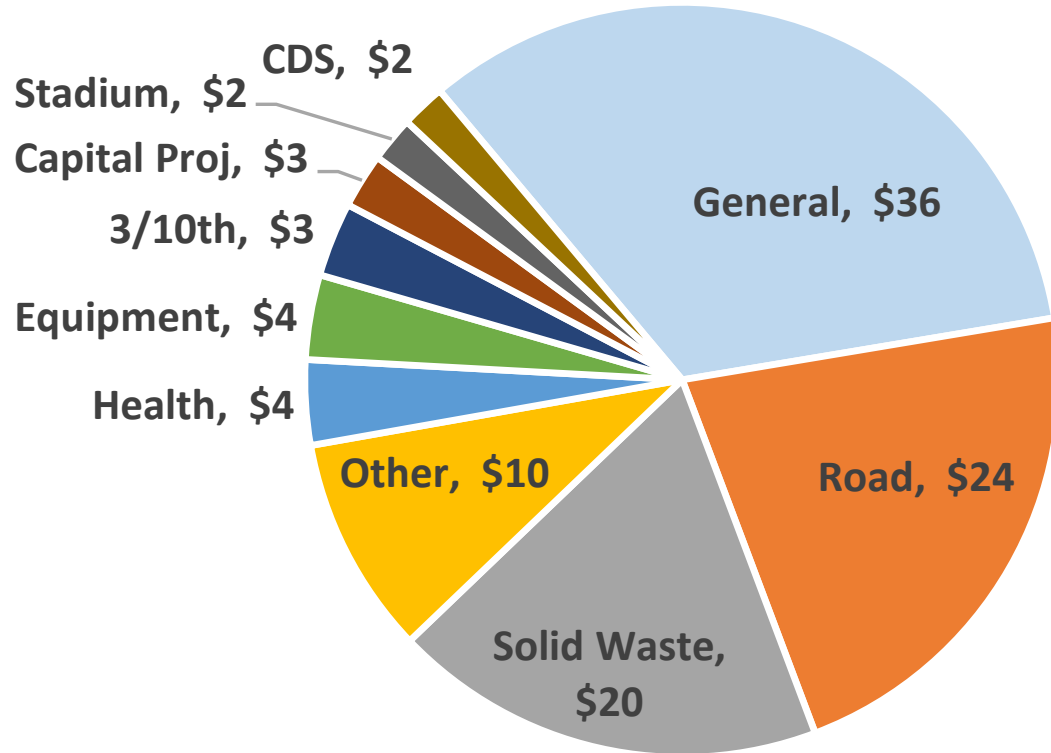
NOTICE: All documents prepared, owned, used, or retained by the Kittitas County Auditor's Office are public records and may be subject to disclosure pursuant to the Public Records Act (RCW 42.56)



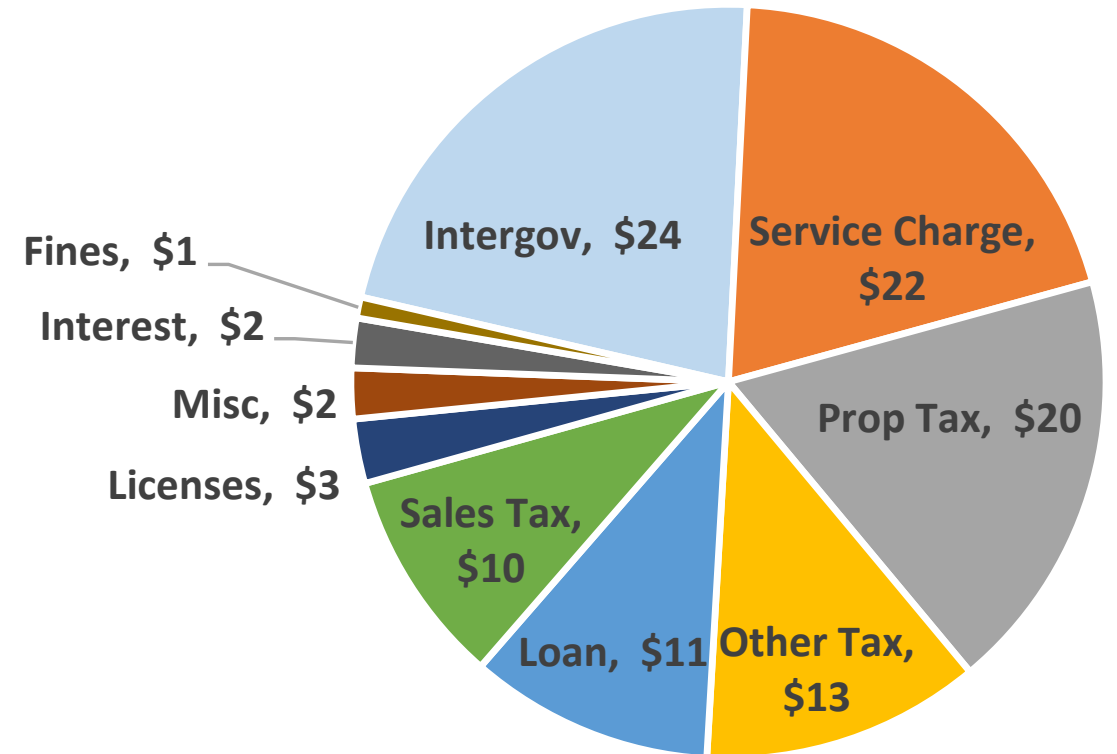
2024 Budgeted Revenues

\$108MM Total (\$ Millions)

By Fund



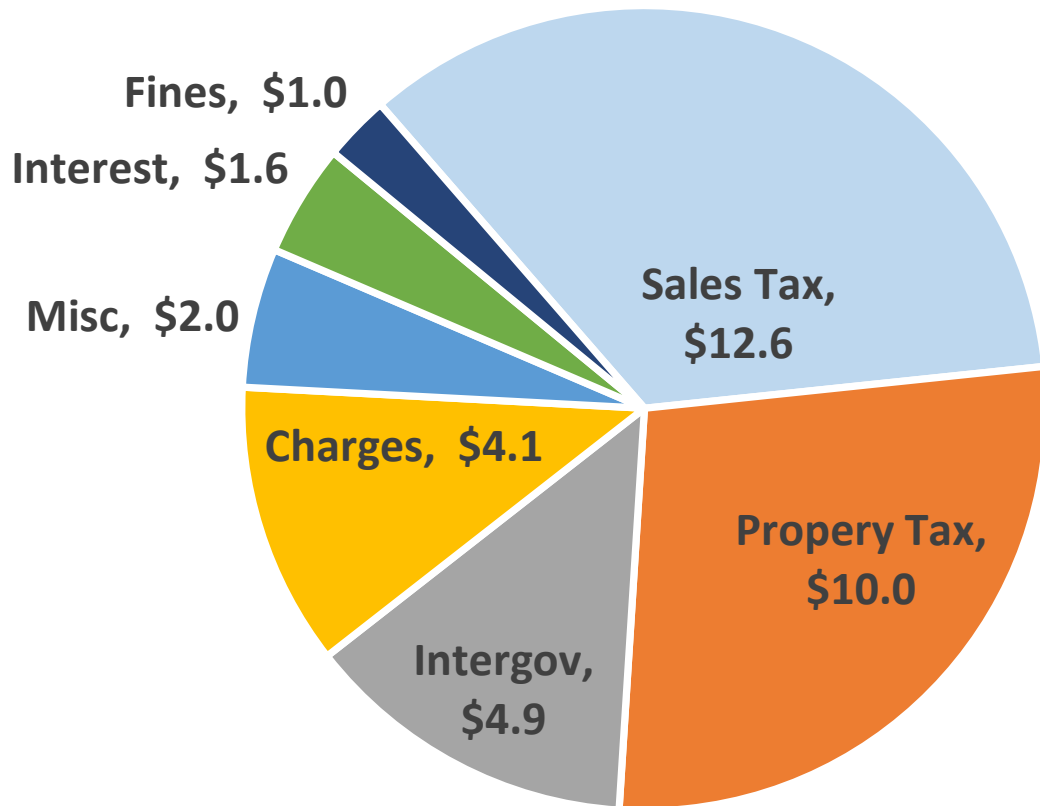
By Type



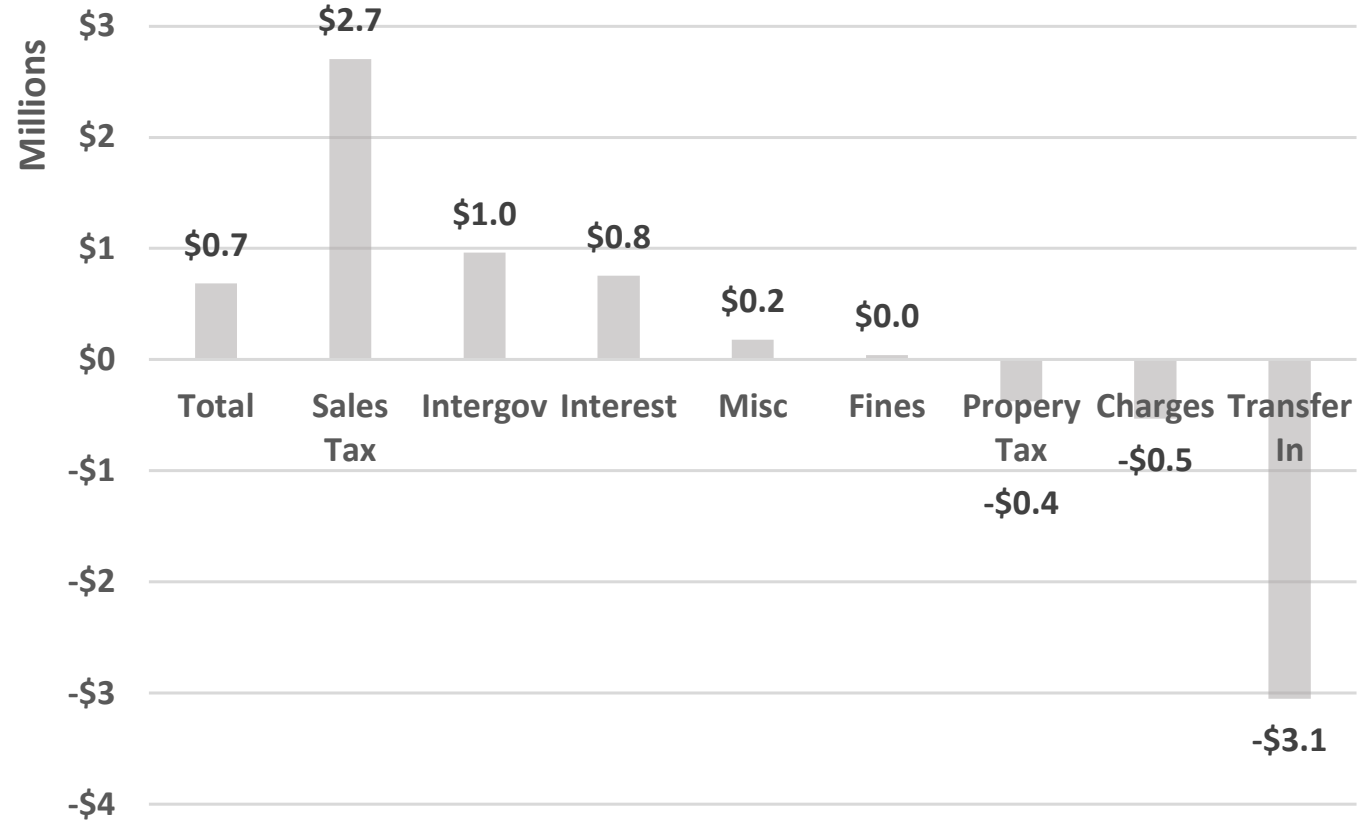


2024 General Fund Revenues & Transfers-In

\$36MM by Type



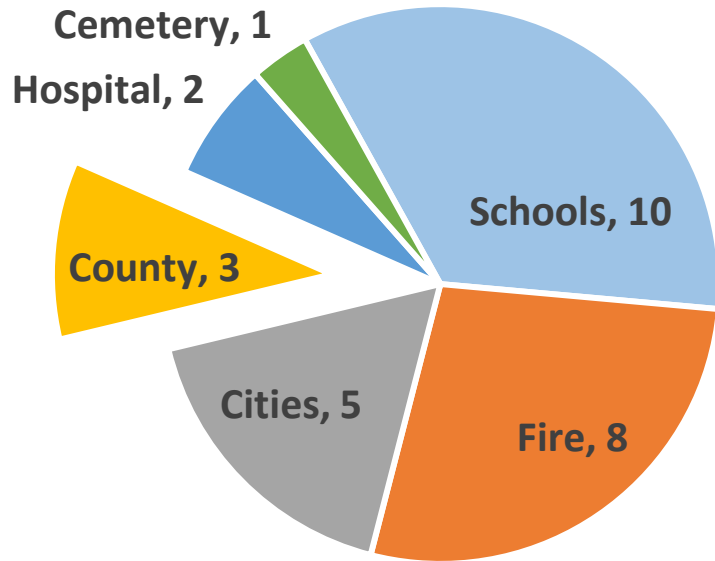
2023-2024 Budget Change



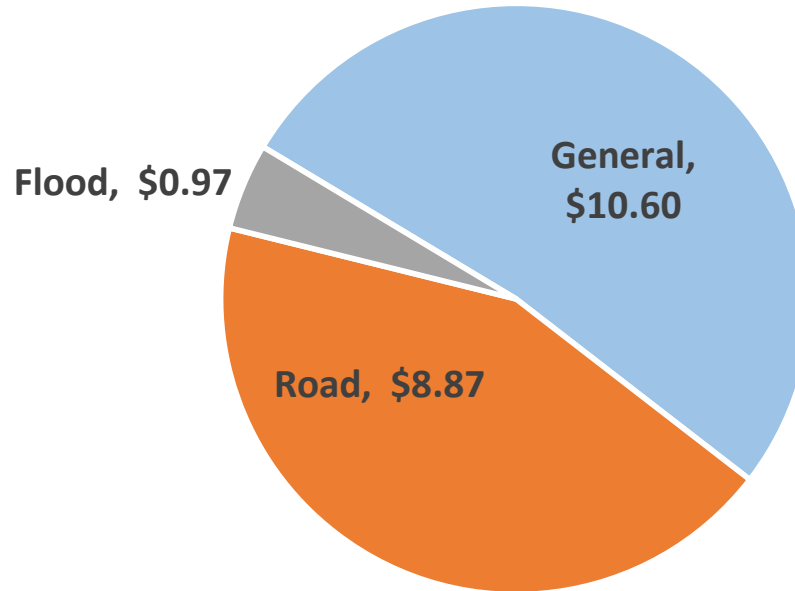


Kittitas County Taxing Districts

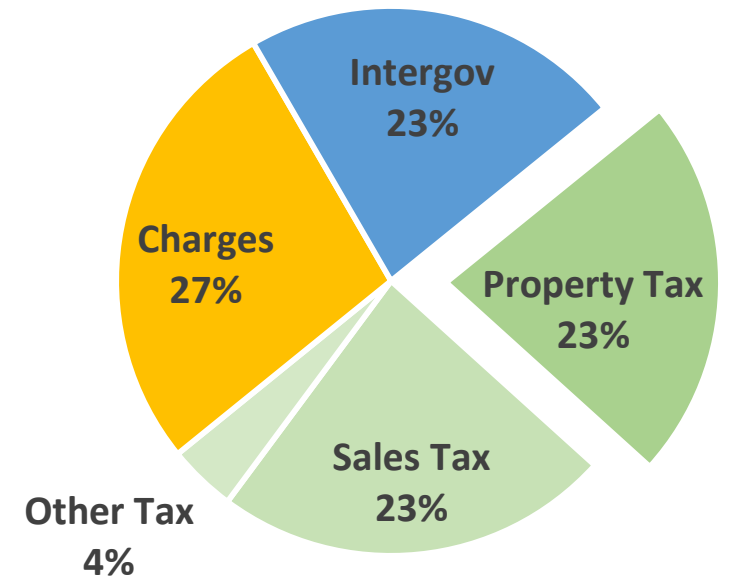
Tax Districts by Type: 29 Total



2024 County Levy: \$20.4 MM



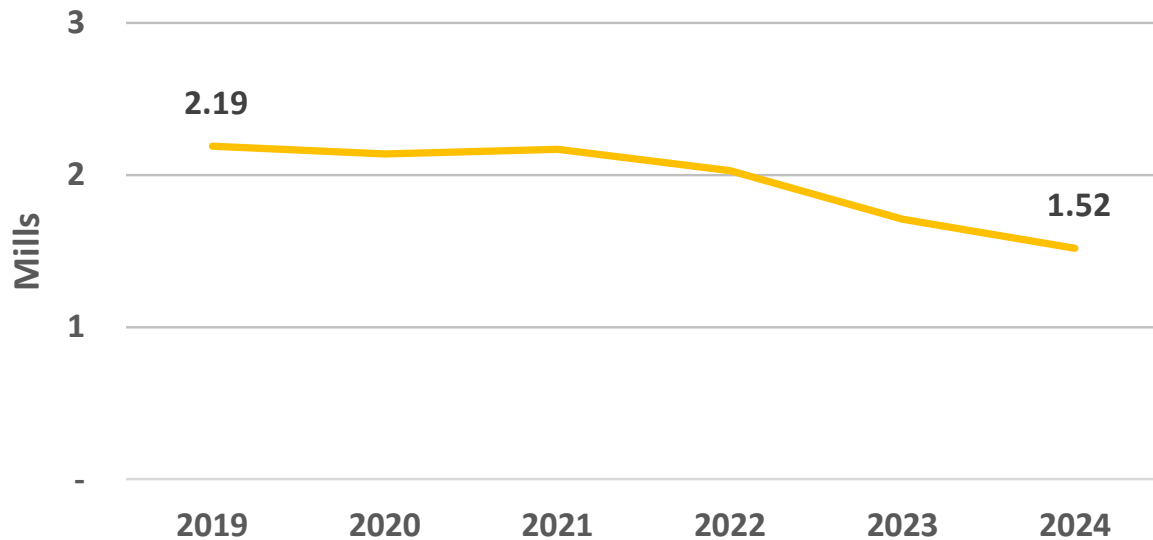
County Government Revenue Distribution





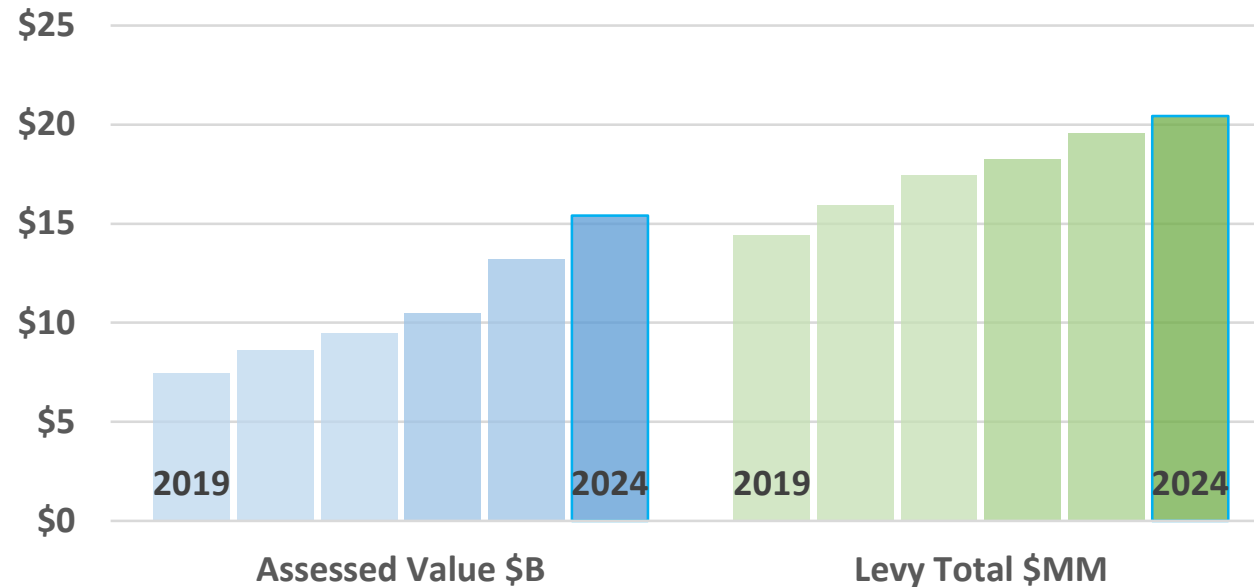
Mill Rates, Assessed Value & Levies

Total Mill Rate History:
Combined General Fund, Roads, Flood Control



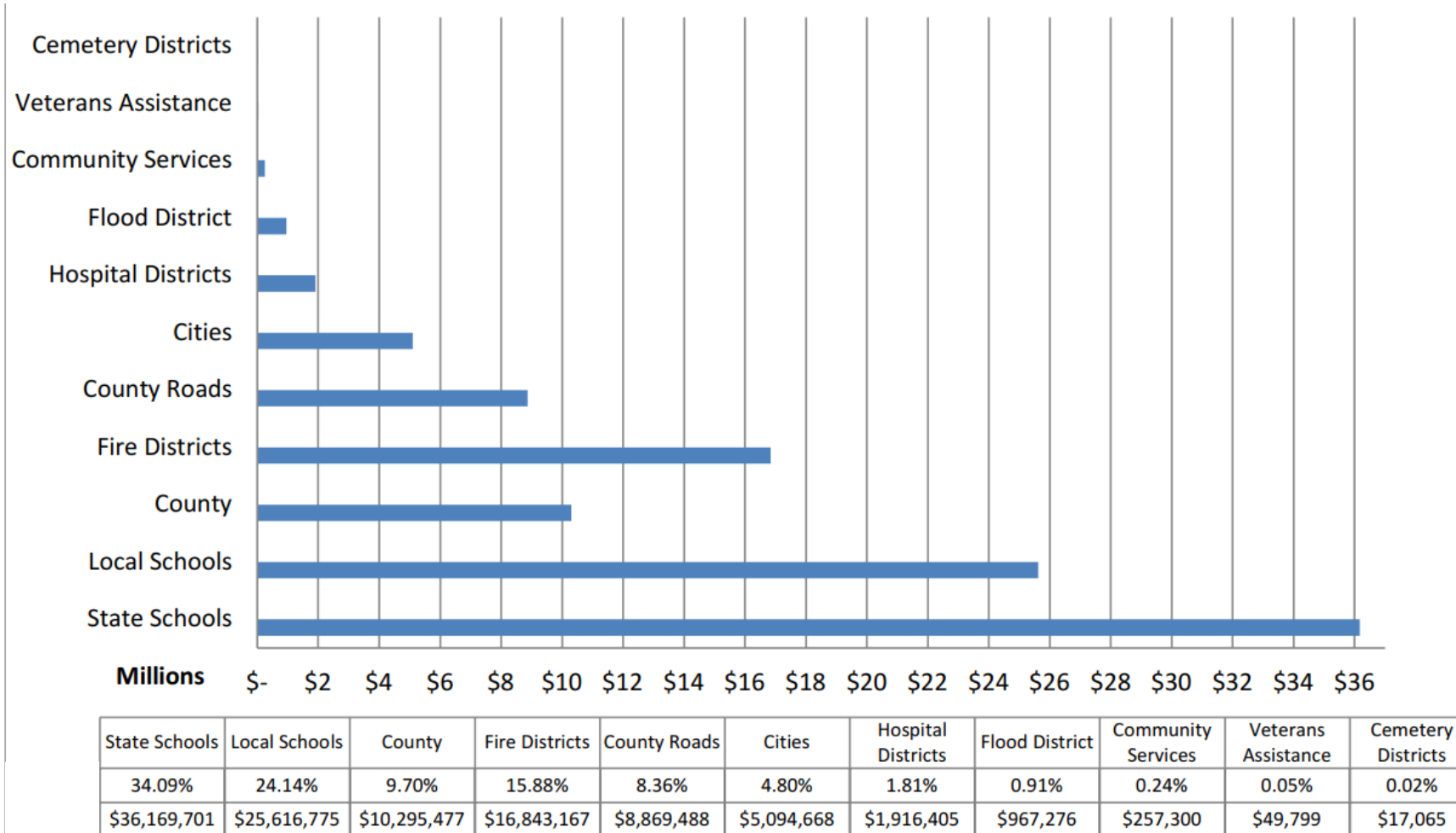
“Mill” = Taxes levied per \$1,000 of assessed value

Assessed Values and Levies: 2019-2024





2024 Property Tax Dollar Breakdown



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Tax Rates vs. Tax Bills

Rates are applied to taxable assessed value

What makes my rates go up?

- Voter-approved new levies or levy-lifts (i.e. RATE increase)
- A tax district's budget grows faster than the assessed value

What makes my rates go down?

- Levy reductions (e.g. bond is paid off)
- Assessed value grows faster than a tax district's budget

Levy = Your tax bill

What makes my bill go up?

- My assessed value grows more than other taxable properties in the district
- District authorizes a levy increase (i.e. DOLLAR increase)

What makes my bill go down?

- Other properties in the district increase in value more than my property
- New construction and improvements add to total assessed value
- District reduces or eliminates a levy