



Kittitas County Budget Summary 2025

Prepared by

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Kittitas County Budget Overview

Budget in Brief
2025

The 2025 Countywide expense budget is \$138MM. The Budget was formally adopted via Resolution [2024-200](#) which also reflects an additional \$10.5MM of internal “transfers-out”, with offsetting internal “transfers-in”.

The \$13MM expense increase over 2024 is distributed among several expense categories, including personnel costs, 911 grant pass-through, previously un-budgeted health self-insurance, and acquisition of water rights and flood-control property (approximately \$3MM each).

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. Reference slides 12-14 for information on accumulated fund balances.

Adopted Budgets (\$Millions)				
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Expense	89.9	101.9	124.4	138.0
Revenue	81.9	87.3	107.5	119.3
Budget Surplus (Deficit)	(8.0)	(14.6)	(16.9)	(18.6)
Actual Surplus (Deficit)*	7.2	15.5	TBD	TBD

**The difference between budgeted and actual surplus/deficits is due to a variety of factors such as revenues exceeding County estimates, expense savings driven by personnel vacancies, revised project costs and timelines, deferred capital expenses, and unexpected or one-time state/federal grant revenues.*



Kittitas County Budget Overview

Budget in Brief
2025

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 2025 County budget appropriates (i.e. formally establishes the legal authority to spend) expenses to thirty funds, with nearly half of appropriations concentrated in two funds (general fund 32%, county road fund 19%).

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.

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.



Elected Officials: Titles & Scope

*Budget in Brief
2025*

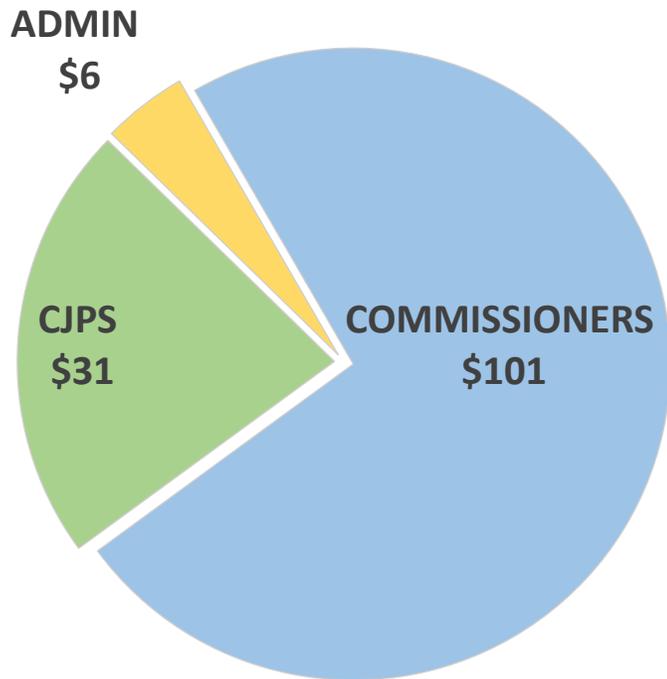
COMMISSIONERS		
DISTRICT 1	CORY WRIGHT	BOCC shares oversight of public works and public health, internal IT and HR services, maintenance and operation of county facilities including solid waste and airport, land use and planning, public defense, and stakeholder engagement.
DISTRICT 2	LAURA OSIADACZ	
DISTRICT 3	BRETT WACHSMITH	
CRIMINAL JUSTICE & PUBLIC SAFETY		
CLERK	KAREN BOWEN	Criminal Justice & Public Safety ("CJPS") is responsible for law enforcement, prosecution and legal services, courts administration, corrections, juvenile and misdemeanor probation, and coroner services.
CORONER	NICK HENDERSON	
JUDGE, LOWER DISTRICT	PAUL SANDER	
JUDGE, SUPERIOR	CHRIS HERION	
JUDGE, SUPERIOR	JAMES KIRKHAM	
JUDGE, UPPER DISTRICT	CRAIG JURIS	
PROSECUTOR	GREG ZEMPEL	
SHERIFF	CLAY MYERS	
ADMINISTRATIVE		
ASSESSOR	MIKE HOUGARDY	Administrative officials are separately responsible for property assessment (Assessor), licensing, elections and finance (Auditor), and taxing-district banking and investment services (Treasurer).
AUDITOR	BRYAN ELLIOTT	
TREASURER	AMY CZISKE	



Department Budgets

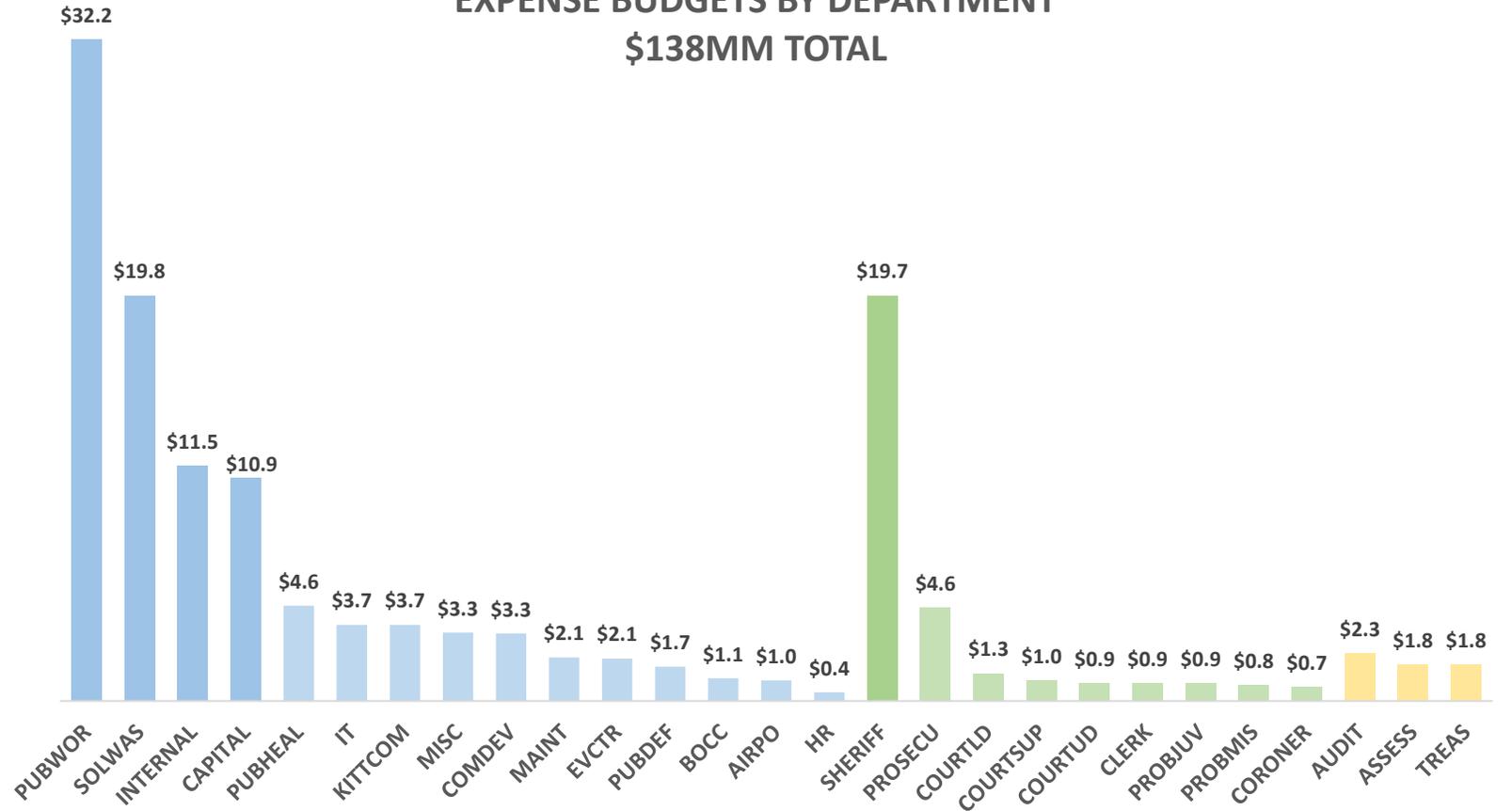
Budget in Brief
2025

2025 COUNTYWIDE EXPENSE BUDGET
\$138MM TOTAL*



*Total excludes internal transfers of \$10.5MM.

EXPENSE BUDGETS BY DEPARTMENT
\$138MM TOTAL

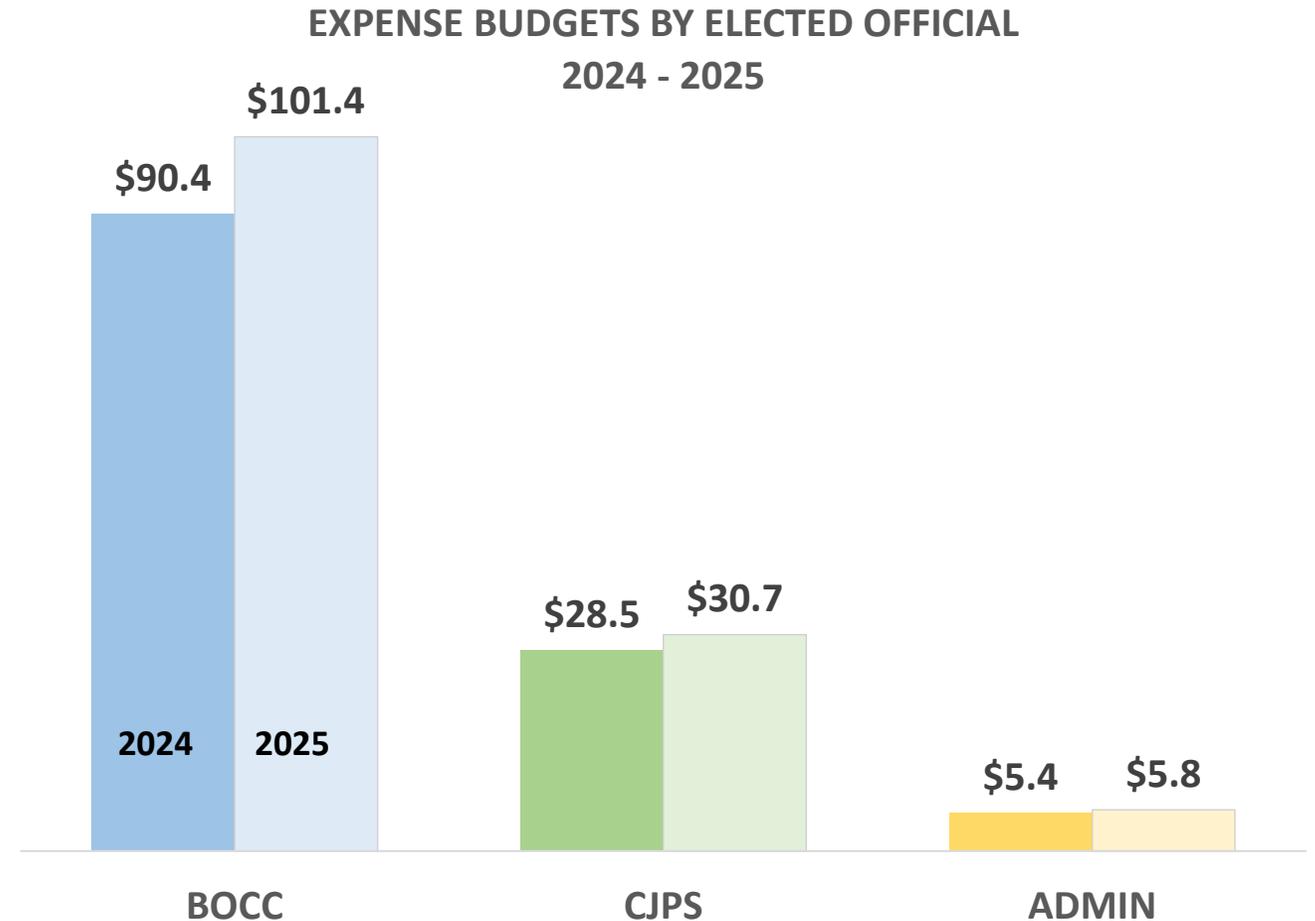




Expense Budgets: Annual Comparison

Budget in Brief
2025

COMMISSIONERS
INCREASE: \$11MM, 12%
Increases are primarily driven by the addition of Health Insurance (previously unbudgeted), new sales taxes passed-through to KITTCOM, and final appropriation of ARPA funds (\$3MM each, \$9MM total.)
CRIMINAL JUSTICE & PUBLIC SAFETY
INCREASE: \$2.3MM, 8%
Increases are primarily driven by increased personnel costs in the Sheriff and Prosecutor Offices.
ADMINISTRATIVE
INCREASE: \$400K, 7%
Increases are primarily driven by increased personnel costs in the Assessor and Auditor Offices.

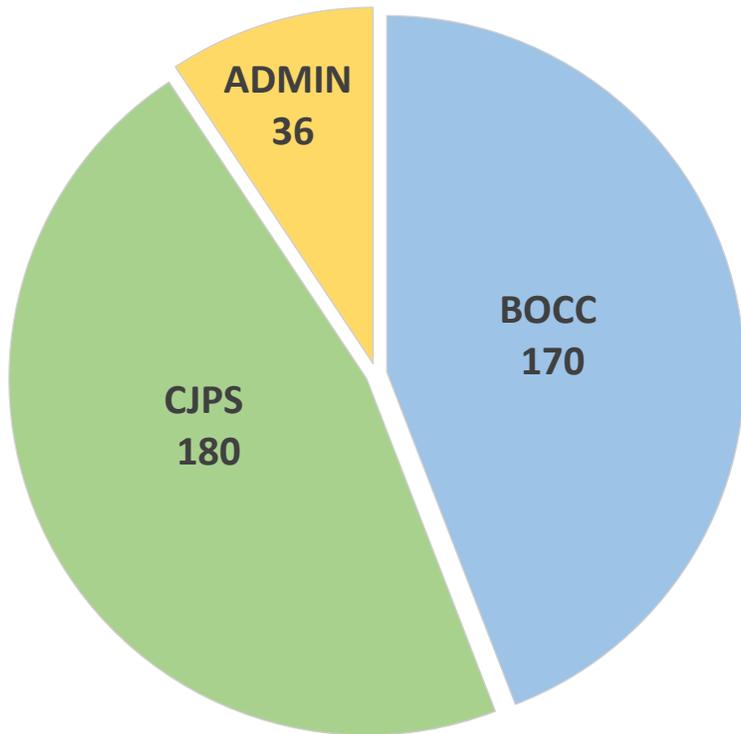




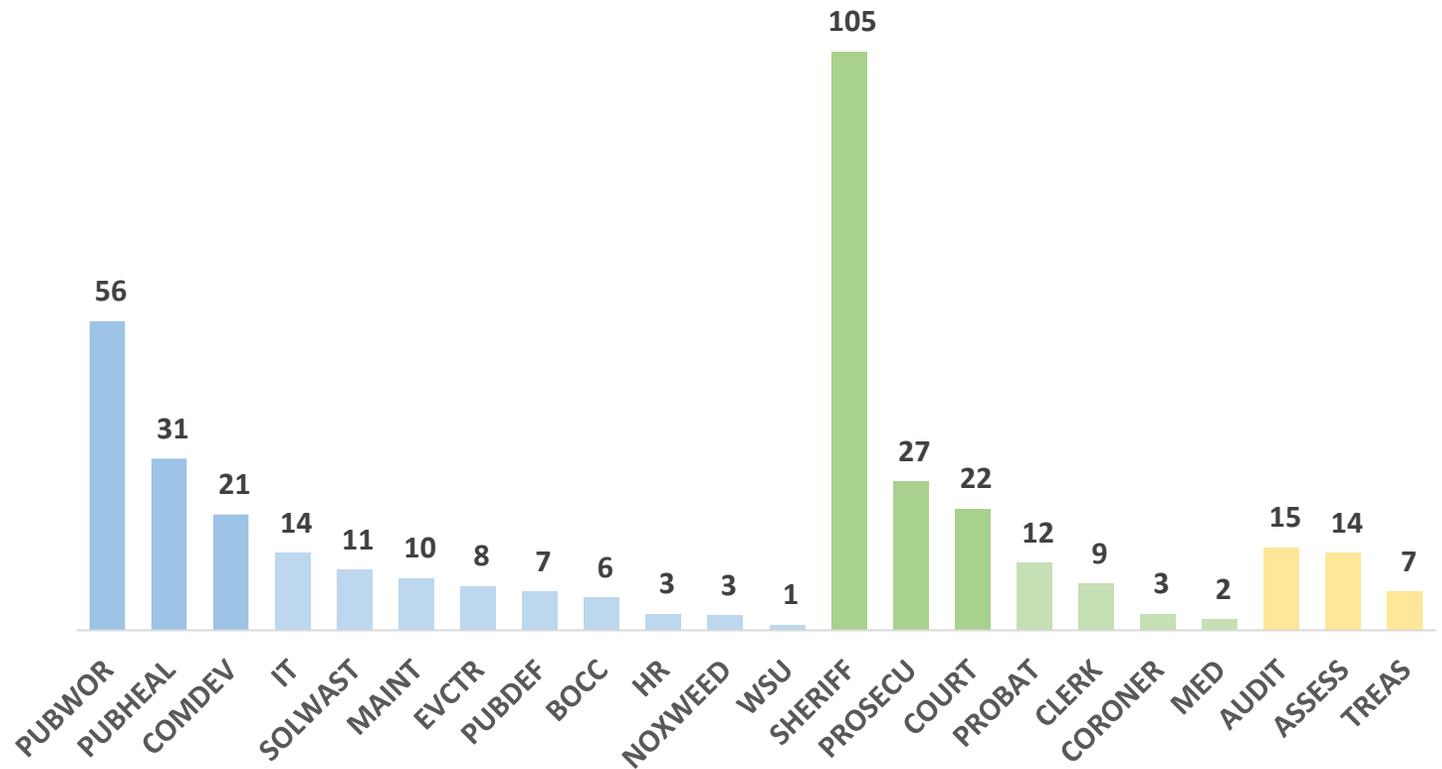
Department Personnel

Budget in Brief
2025

PERSONNEL BY ELECTED OFFICIAL TYPE
386 AUTHORIZED POSITIONS



PERSONNEL BY DEPARTMENT
386 AUTHORIZED POSITIONS

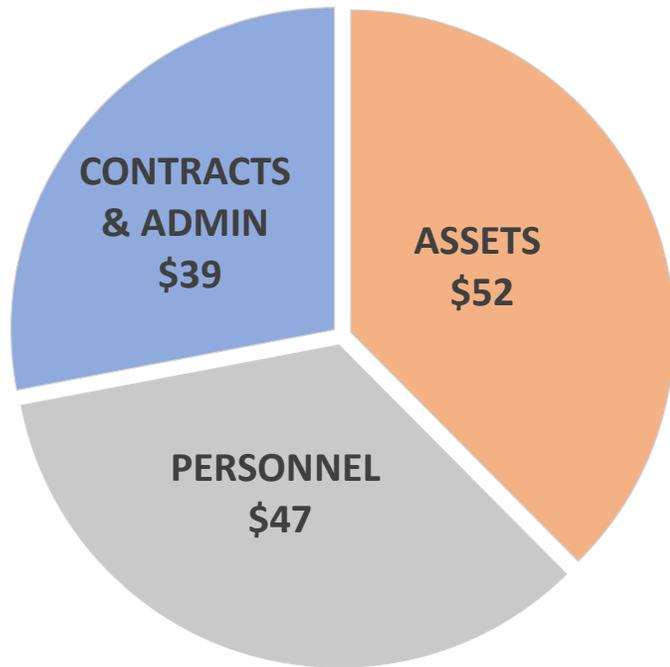




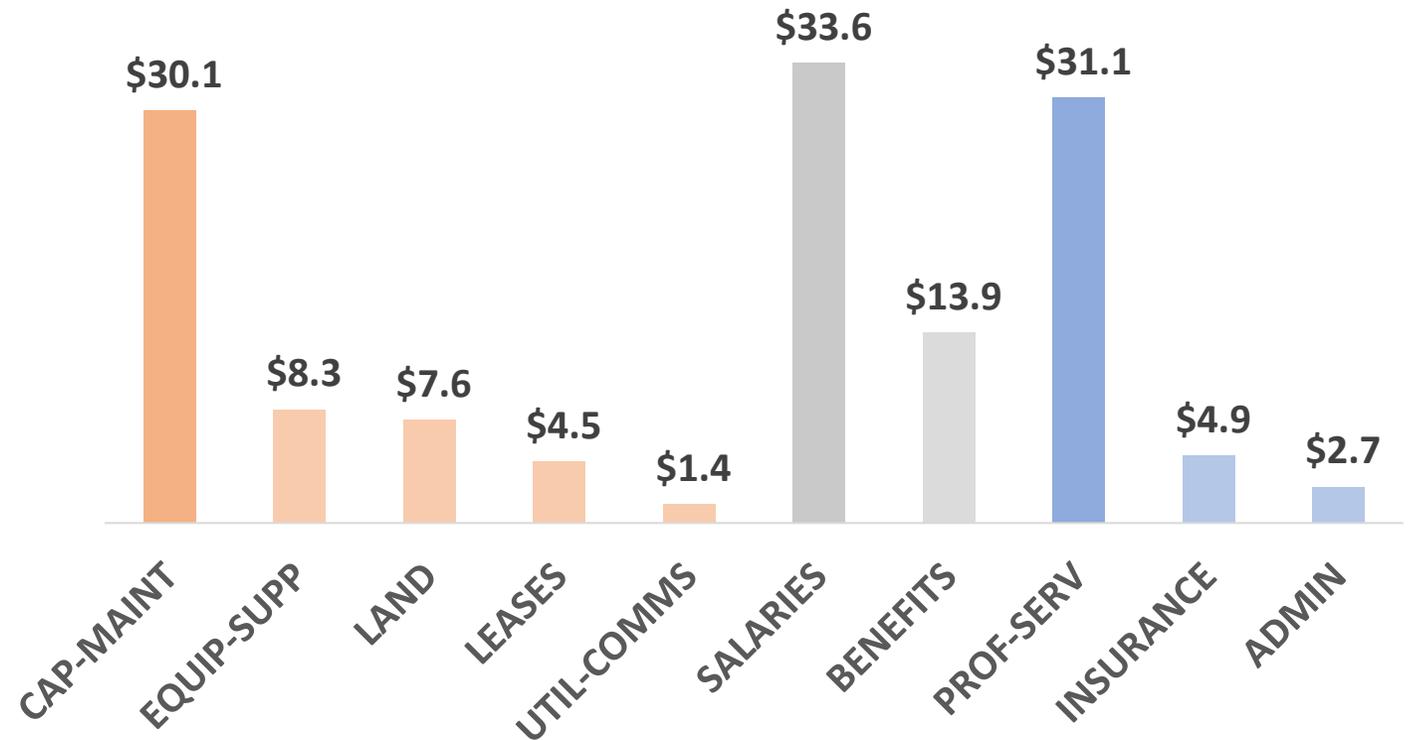
Expenses by Category and Type

Budget in Brief
2025

EXPENSES BY CATEGORY
\$138MM TOTAL



EXPENSES BY TYPE
\$138MM TOTAL



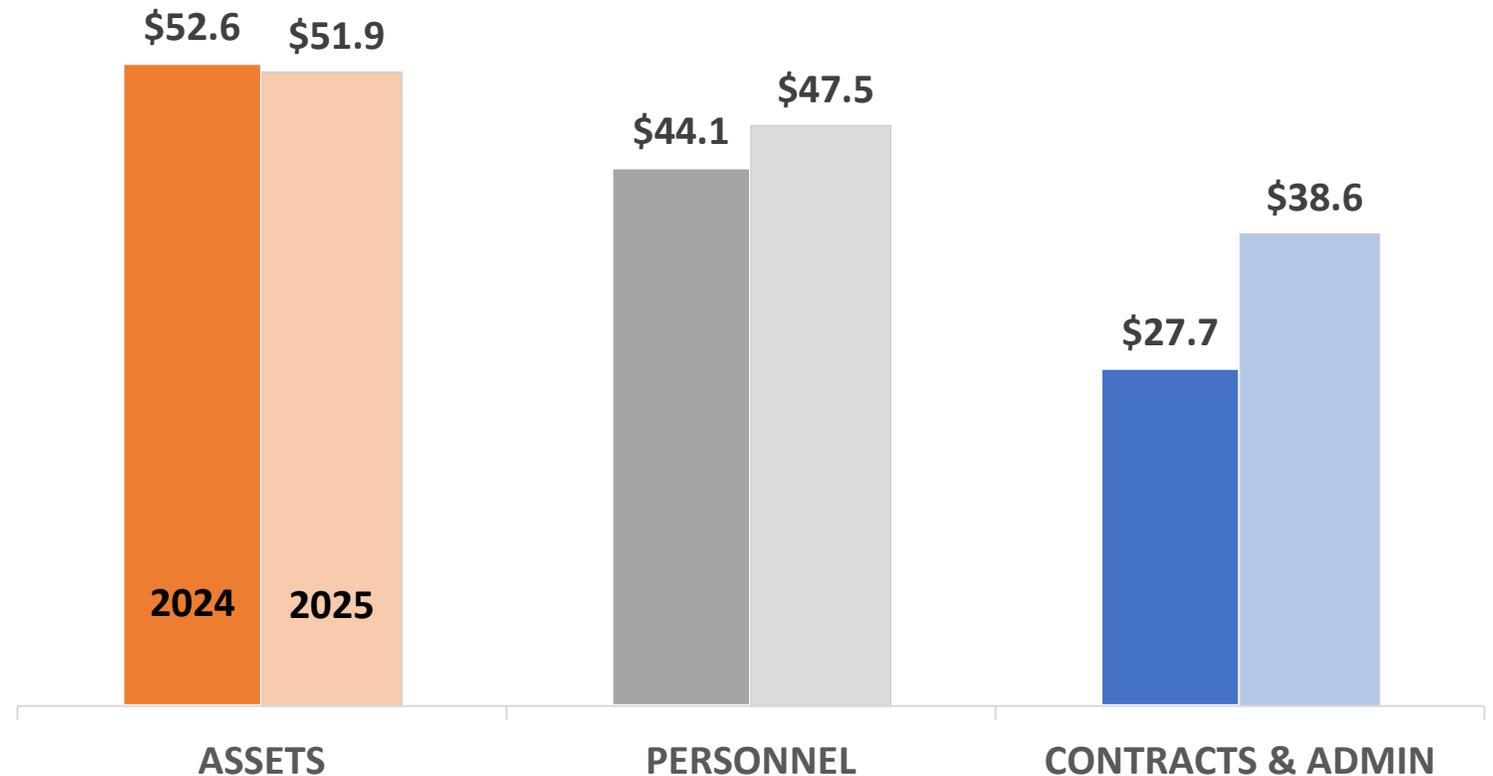


Expense Budgets: Annual Comparison

Budget in Brief
2025

ASSETS
REDUCTION: \$700K, -1.4%
Reduction reflects reduced equip. purchases and eliminated depreciation (\$3MM), offset by increased land purchase (\$2.4MM)
PERSONNEL
INCREASE: \$3.4MM, 7.7%
Salary budgets are increased \$2.7MM, 9%, reflecting renewal of all union contracts in 2025. Benefits are up \$700K, 5%.
CONTRACTS AND ADMIN
INCREASE: \$11MM, 39.7%
Increase is previously unbudgeted health ins fund, use of remaining ARPA funds, and new KITTCOM funds (\$3MM ea, \$9MM tot).

EXPENSE BUDGETS BY CATEGORY
2024 - 2025

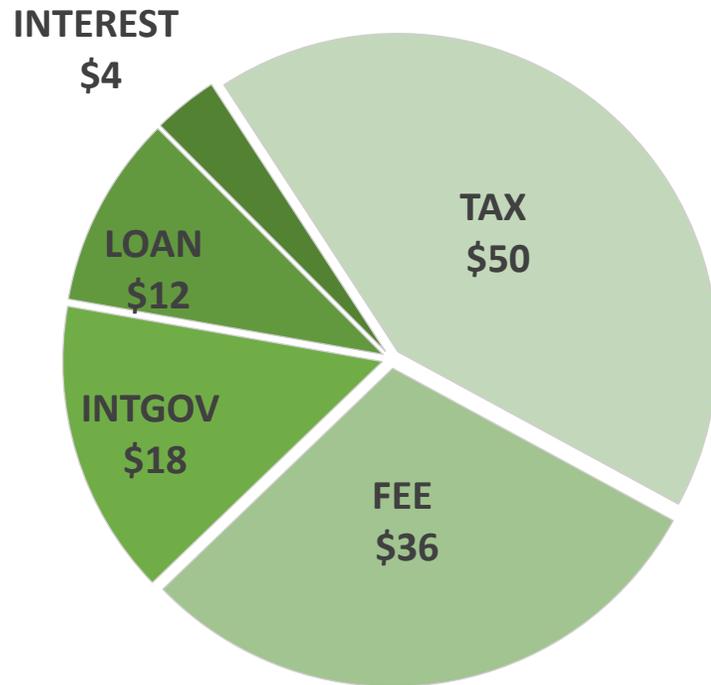




Revenue by Category and Type

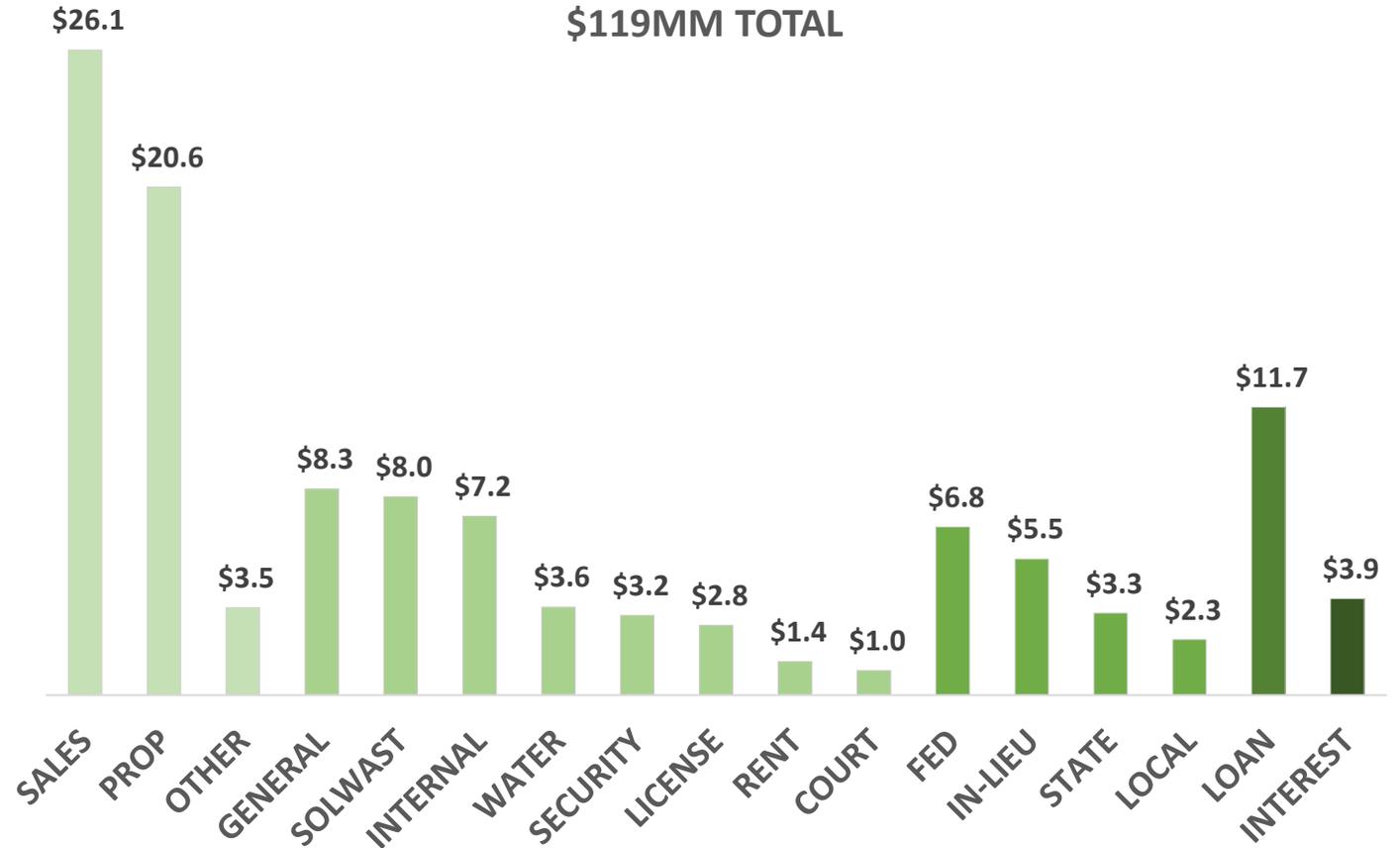
Budget in Brief
2025

REVENUE BY CATEGORY
\$119MM TOTAL*



*Total excludes internal transfers of \$10.5MM.

REVENUES BY TYPE
\$119MM TOTAL



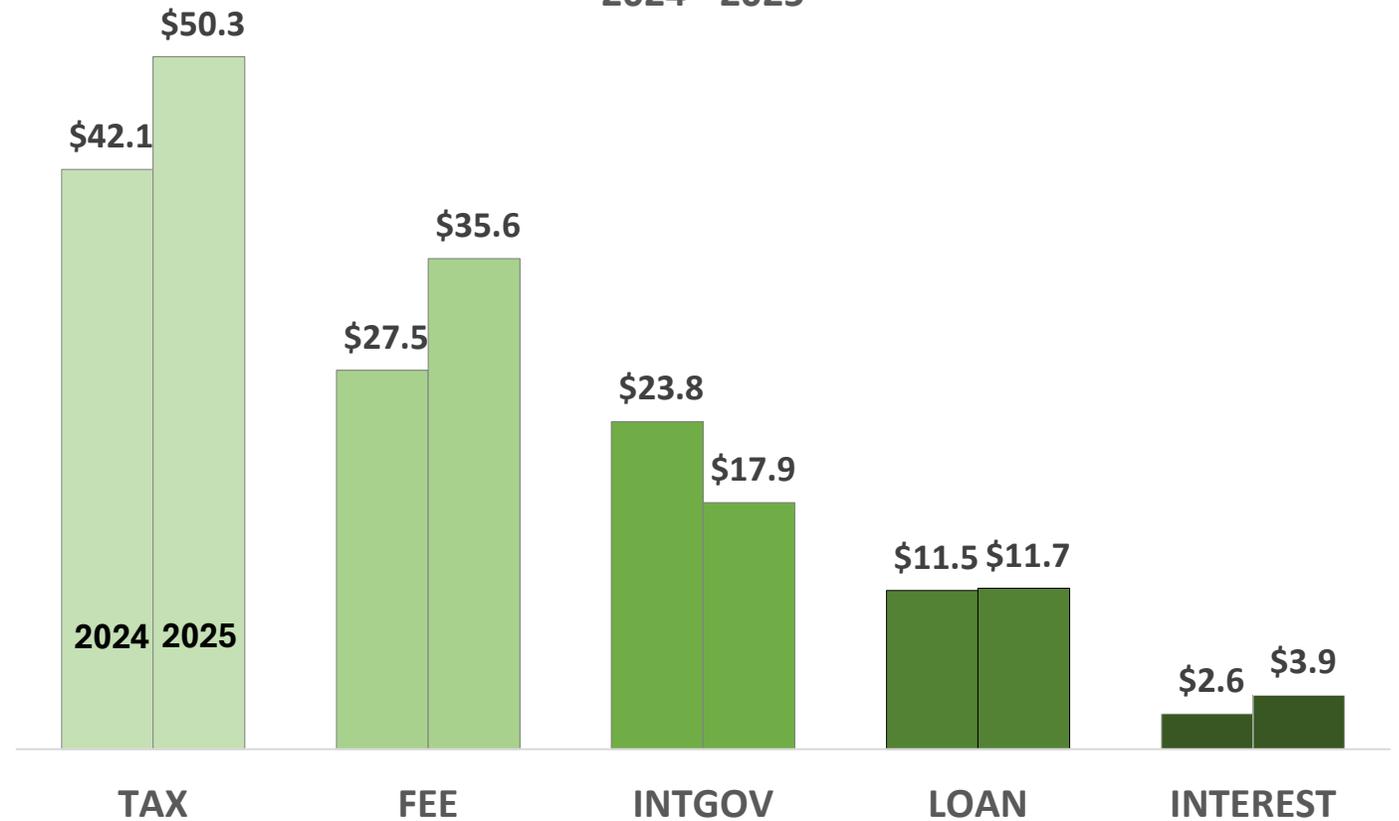


Revenue Budgets: Annual Comparison

Budget in Brief
2025

<p>TAX: INCREASE \$8.2MM, 19.4% Increases: \$6MM sales tax (\$3MM new KITTCOM), \$900K prop tax, \$800K other</p>
<p>FEE: INCREASE \$8.1MM, 29.5% Increases: \$3.4MM internal charges, \$3.1MM water sales</p>
<p>INTERGOV: REDUCTION \$5.9MM, -24.7% Reductions: \$6MM Fed Grants</p>
<p>LOAN: INCREASE \$200K, 1.3% Re-budgeting of solid waste construction loan originally planned for 2024</p>
<p>INTEREST: INCREASE \$1.3MM, 52.2% Estimated increased yield due to higher investment interest rates</p>

REVENUE BUDGETS BY CATEGORY
2024 - 2025



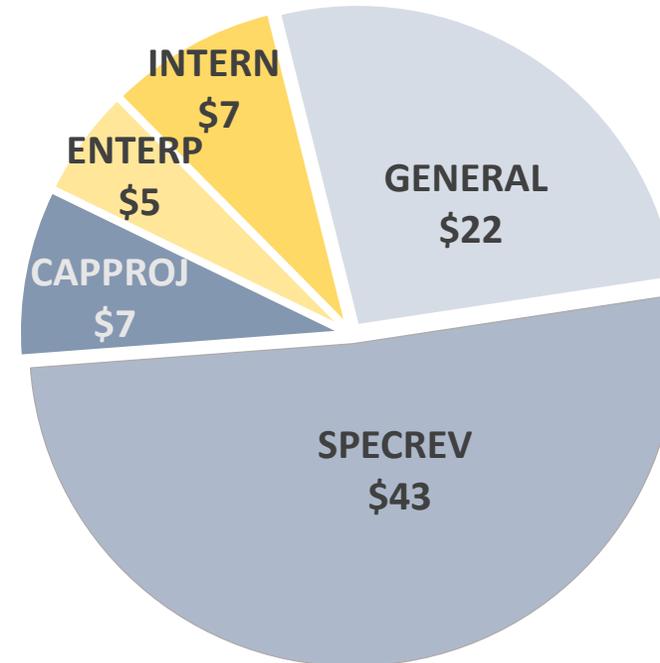


Fund Categories, Types and Balances

*Budget in Brief
2025*

GOVERNMENTAL
29 FUNDS, \$72MM
General Fund: general gov operations supported primarily by general tax revenue
Special Revenue Funds: supported primarily by restricted revenues
Capital Projects: reserve funds for capital and major-maintenance projects (excluding roads)
PROPRIETARY
7 FUNDS, \$12MM
Enterprise: business-type activities including Solid Waste, Water Mitigation, Community Development
Internal Service: Equipment ("ER&R"), Tech Replacement ("ETF"), Health Self-Insurance, Unemployment Compensation

**2025 YEAR-END FUND BALANCES
\$84MM TOTAL (ESTIMATED)**

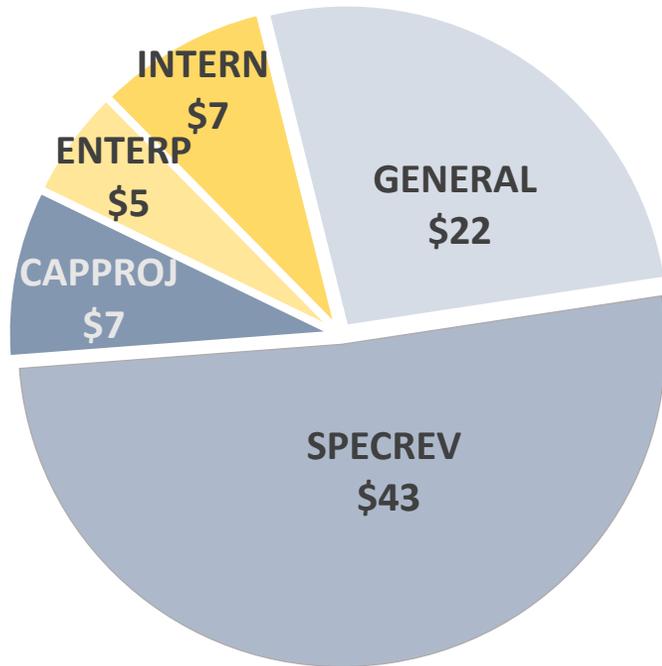




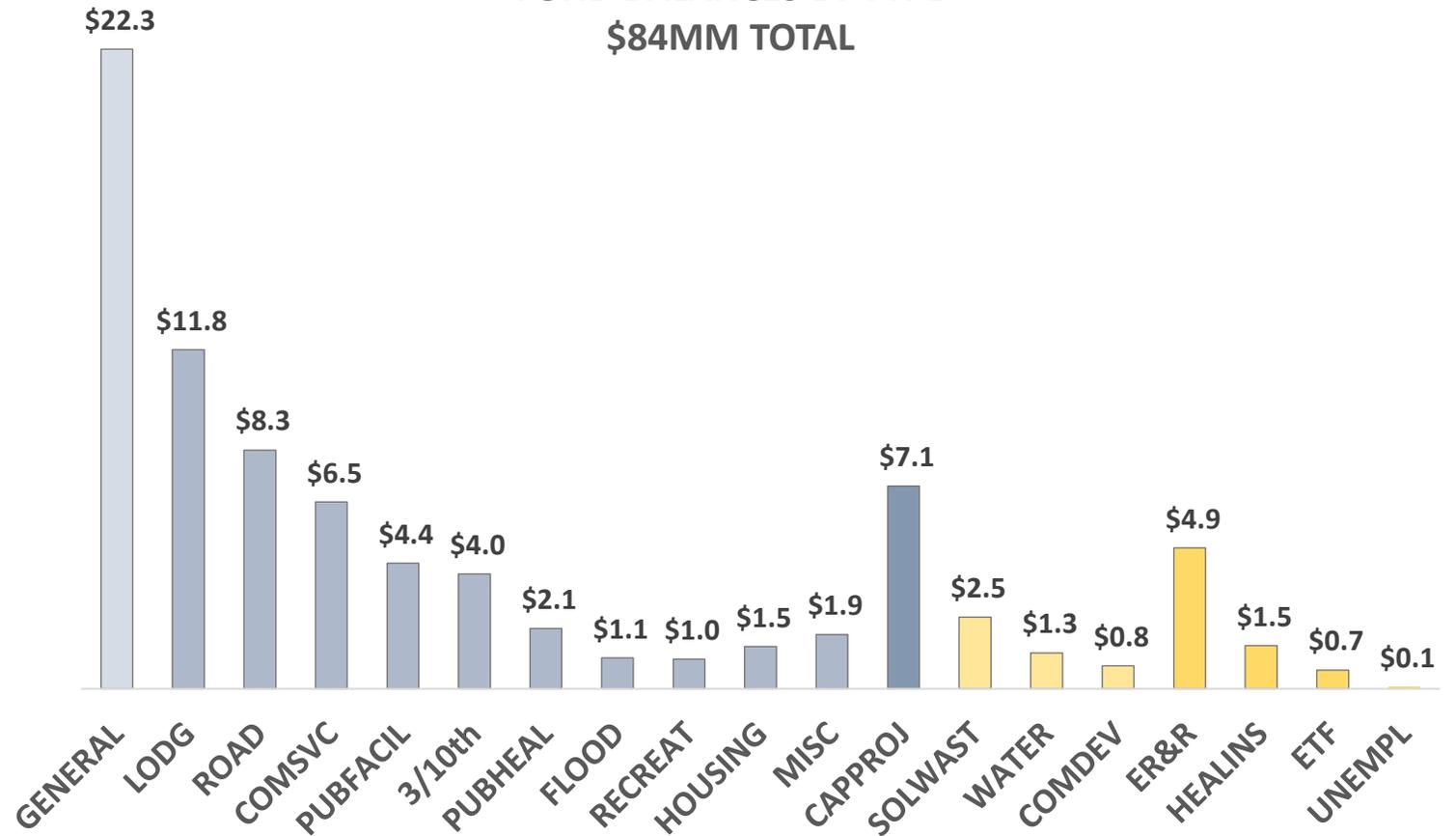
Fund Categories, Types and Balances

Budget in Brief
2025

2025 YEAR-END FUND BALANCES
\$84MM TOTAL (ESTIMATED)



FUND BALANCES BY TYPE
\$84MM TOTAL

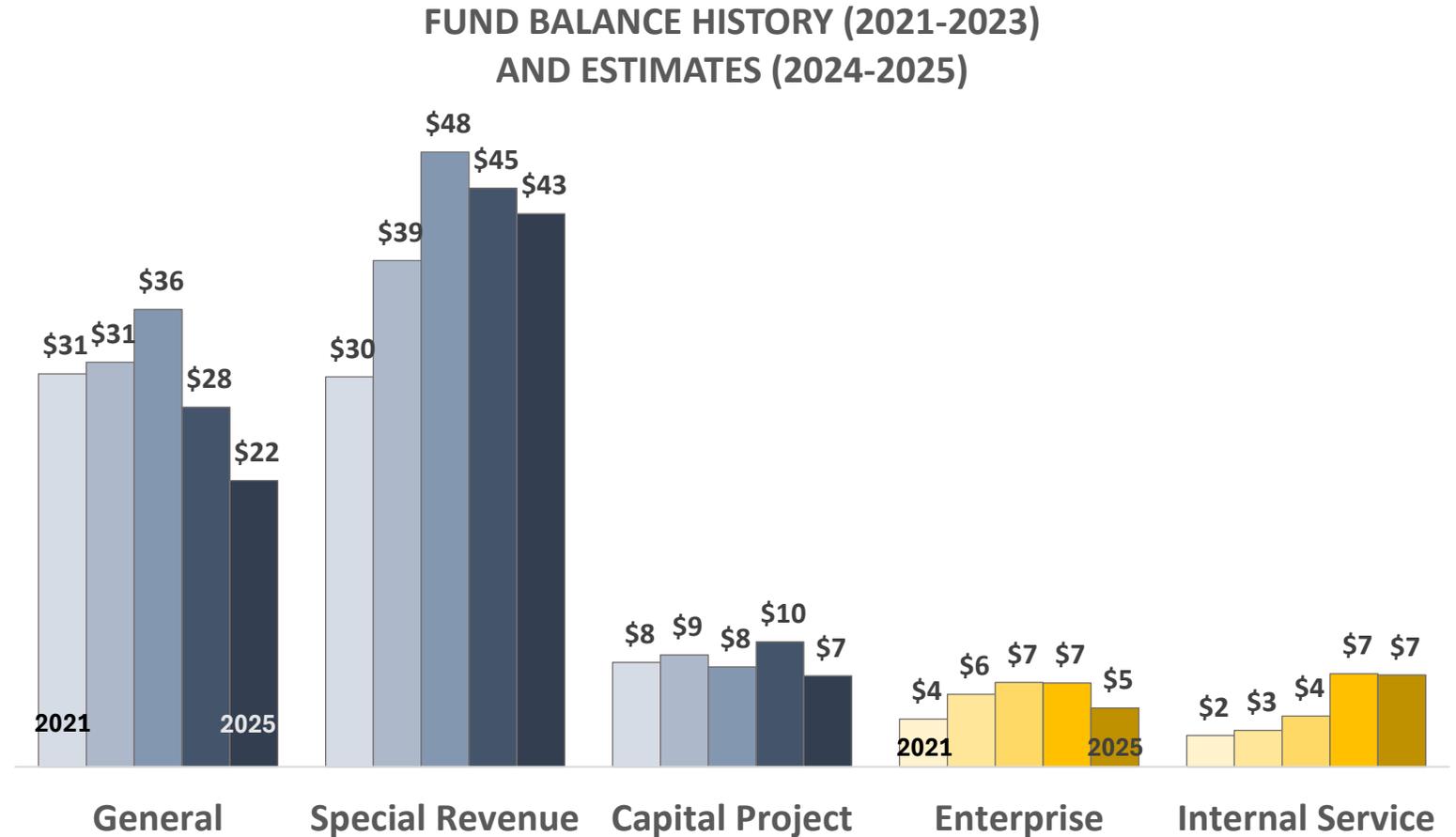




Fund Categories, Types and Balances

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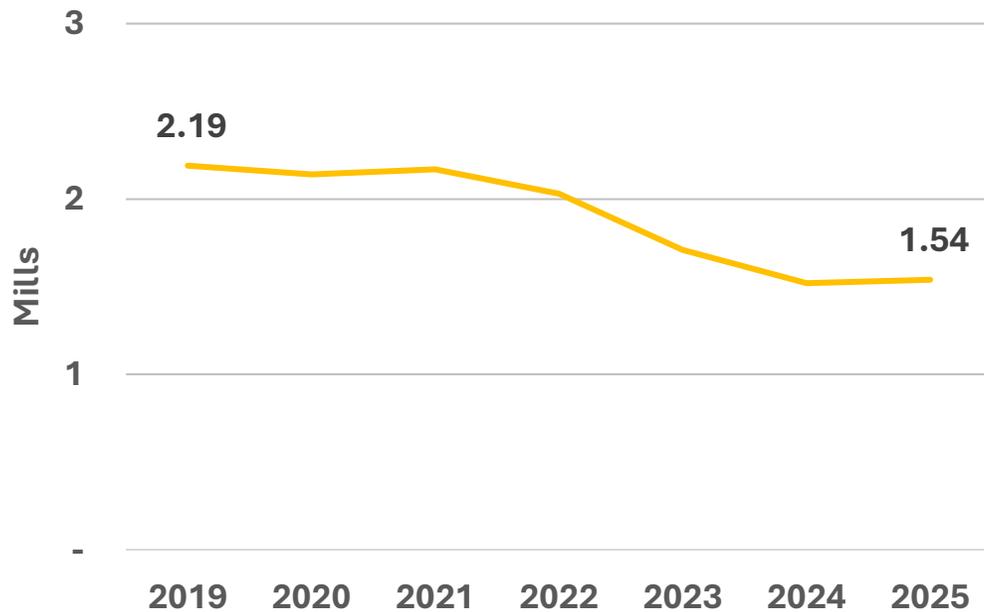




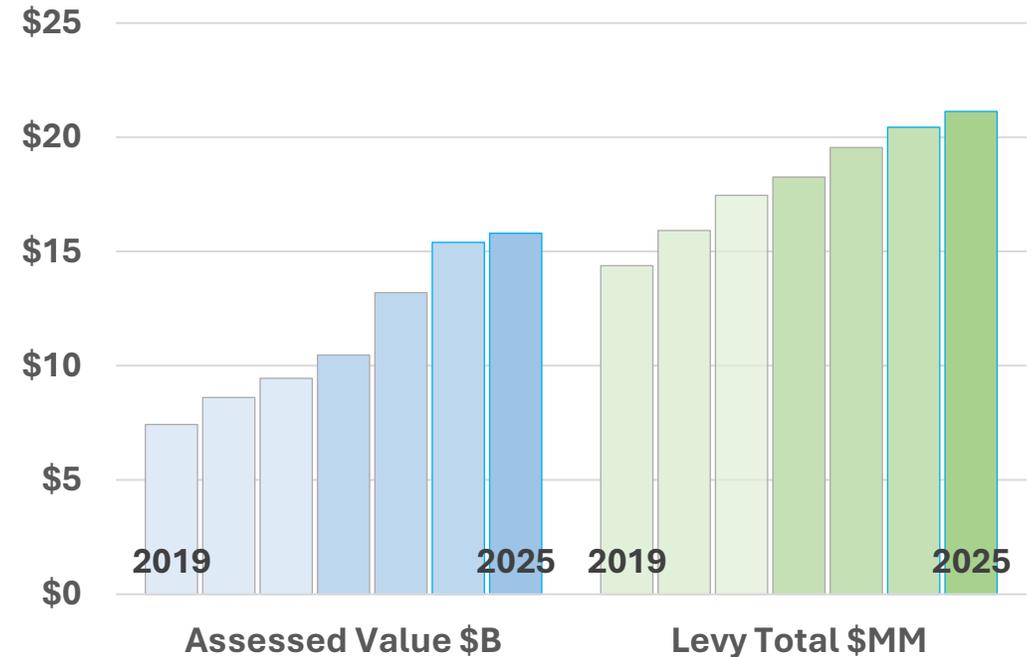
Mill Rates, Assessed Value & Levies

Budget in Brief
2025

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



Assessed Values and Levies: 2019-2025



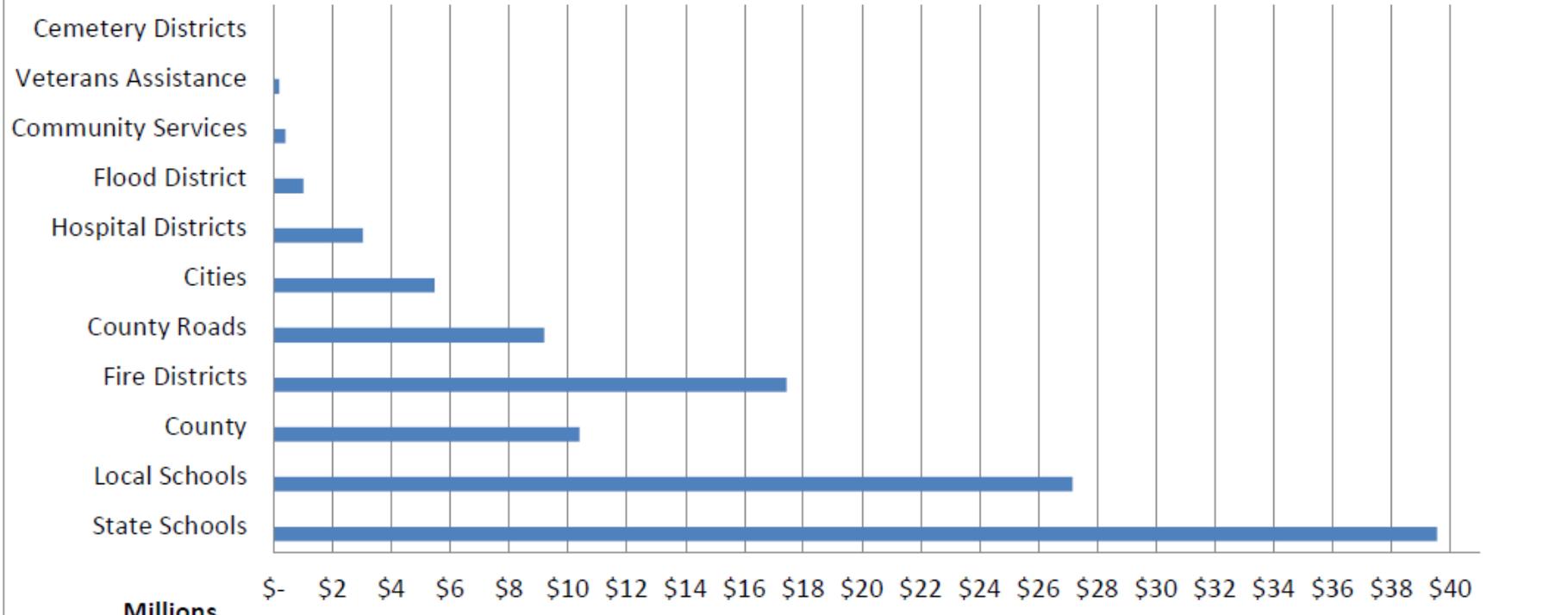
“Mill” = Taxes levied per \$1,000 of assessed value



2025 Property Tax Allocation

Budget in Brief
2025

How Your 2025 Tax Dollar Will Be Spent



	State Schools	Local Schools	County	Fire Districts	County Roads	Cities	Hospital Districts	Flood District	Community Services	Veterans Assistance	Cemetery Districts
Series2	34.77%	23.87%	9.14%	15.32%	8.07%	4.79%	2.66%	0.88%	0.34%	0.15%	0.02%
Series1	\$39,544,980	\$27,146,991	\$10,390,527	\$17,421,698	\$9,182,568	\$5,450,825	\$3,029,928	\$998,860	\$384,995	\$173,248	\$17,548



Tax Rates vs. Tax Bills

*Budget in Brief
2025*

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