



Kittitas County 2026 Budget Summary

Prepared by

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Kittitas County Budget Overview

2026
BUDGET IN
BRIEF

The 2026 Countywide expense budget is \$164MM. The Budget was formally adopted via Resolution 2025-235 which also reflects an additional \$4.8MM of internal “transfers-out”, with offsetting internal “transfers-in”.

The \$26MM expense increase over 2025 is *comprised primarily of funding for one time capital construction expenditures including: County Broadband, Correctional Facility Renovation, Event Center Grandstands Replacement, and Upper County EOC/SAR.*

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 15-17 for information on accumulated fund balances.

Adopted Budget (\$Millions)

	2023	2024	2025	2026
Expense	\$102 MM	\$126 MM	\$138 MM	\$164 MM
Revenue	\$87.3 MM	\$108 MM	\$119 MM	\$144 MM
Net Budget	(\$14.6 MM)	(\$17.7 MM)	(\$18.6 MM)	(\$19.4 MM)
Net Actual	\$15.5 MM	\$16.4 MM	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 such as personnel vacancies, revised project costs and timelines, deferred capital expenses, and unexpected or one-time state/federal grant revenues.*



Kittitas County Budget Overview

2026
BUDGET IN
BRIEF

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 2026 County budget appropriates (i.e. formally establishes the legal authority to spend) expenses to thirty funds, with over half of appropriations concentrated in four funds (general fund 29%, capital projects 13%, county broadband 11%, and county road fund 10%).

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.



County Family Structure

2026
BUDGET IN
BRIEF

BOARD OF COUNTY COMMISSIONERS		CRIMINAL JUSTICE PUBLIC SAFETY		PUBLIC SERVICE	
DISTRICT 1	CORY WRIGHT	CLERK	KAREN BOWEN	AUDITOR – ELECTIONS, LICENSING, RECORDING (ELR)	BRYAN ELLIOTT
DISTRICT 2	LAURA OSIADACZ	CORONER	CORI MCKEAN	ASSESSOR	MIKE HOUGARDY
DISTRICT 3	BRETT WACHSMITH	FIRE MARSHAL	DAN YOUNG	COMMISSIONERS	BOCC (UPPER LEFT)
CENTRAL SERVICE		JUVENILE PROBATION	KATRINA MANKUS	COMMUNITY DEVELOPMENT SERVICES	CHAD BALA
AUDITOR - FINANCE	BRYAN ELLIOTT	LOWER DISTRICT COURT	PAUL SANDER	EVENT CENTER	KADY PORTERFIELD
FACILITIES MAINTENANCE	PATTI STACEY	MISDEMEANANT PROBATION	PATRICK GIGSTEAD	NOXIOUS WEED	TODD DAVIS
HUMAN RESOURCES	JEANNE KILLGORE	PROSECUTOR - EXCLUDE CIVIL	GREG ZEMPEL	PUBLIC HEALTH	CHELSEY LOEFFERS
INFORMATION TECHNOLOGY	DOUG FESSLER	PUBLIC DEFENSE	EILEEN MURPHY	PUBLIC WORKS	JOSH FREDRICKSON
PROSECUTOR - CIVIL	GREG ZEMPEL	SHERIFF	CLAY MYERS	SOLID WASTE	PATTI STACEY
TREASURER - INVESTMENT	AMY CZISKE	SUPERIOR COURT	CHRIS HERION, JAMES KIRKHAM	TREASURER - EXCLUDE INVESTMENT	AMY CZISKE
		UPPER DISTRICT COURT	CRAIG JURIS	WSU EXTENSION	TIP HUDSON

*Central Services support County operations through key administrative functions, including finance, IT and human resources.

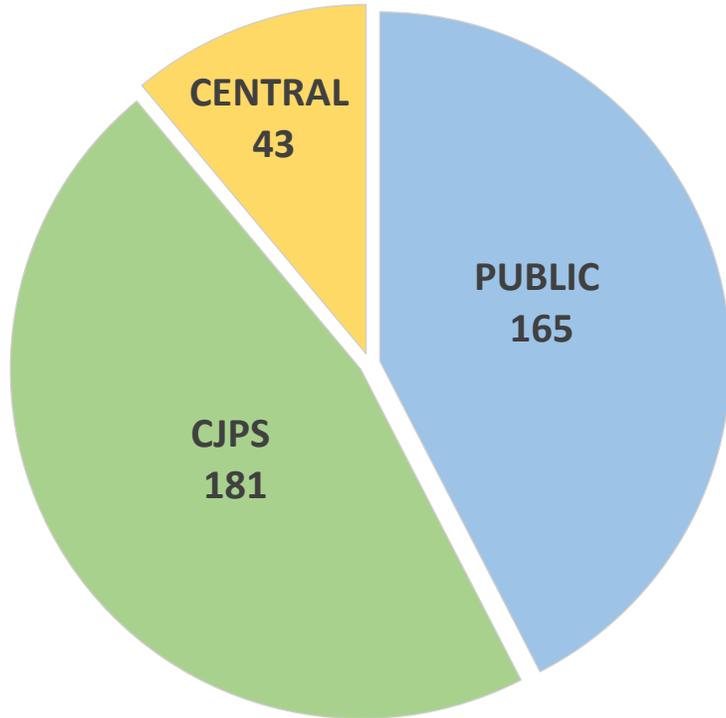
*Criminal Justice & Public Safety ("CJPS") is responsible for law enforcement, prosecution and legal services, courts administration, corrections, juvenile and misdemeanor probation, and coroner services.

*Public Services include the departments and functions that directly serve the community, such as property tax assessments, solid waste collection, permitting, airport operations, elections, district banking, and public works.

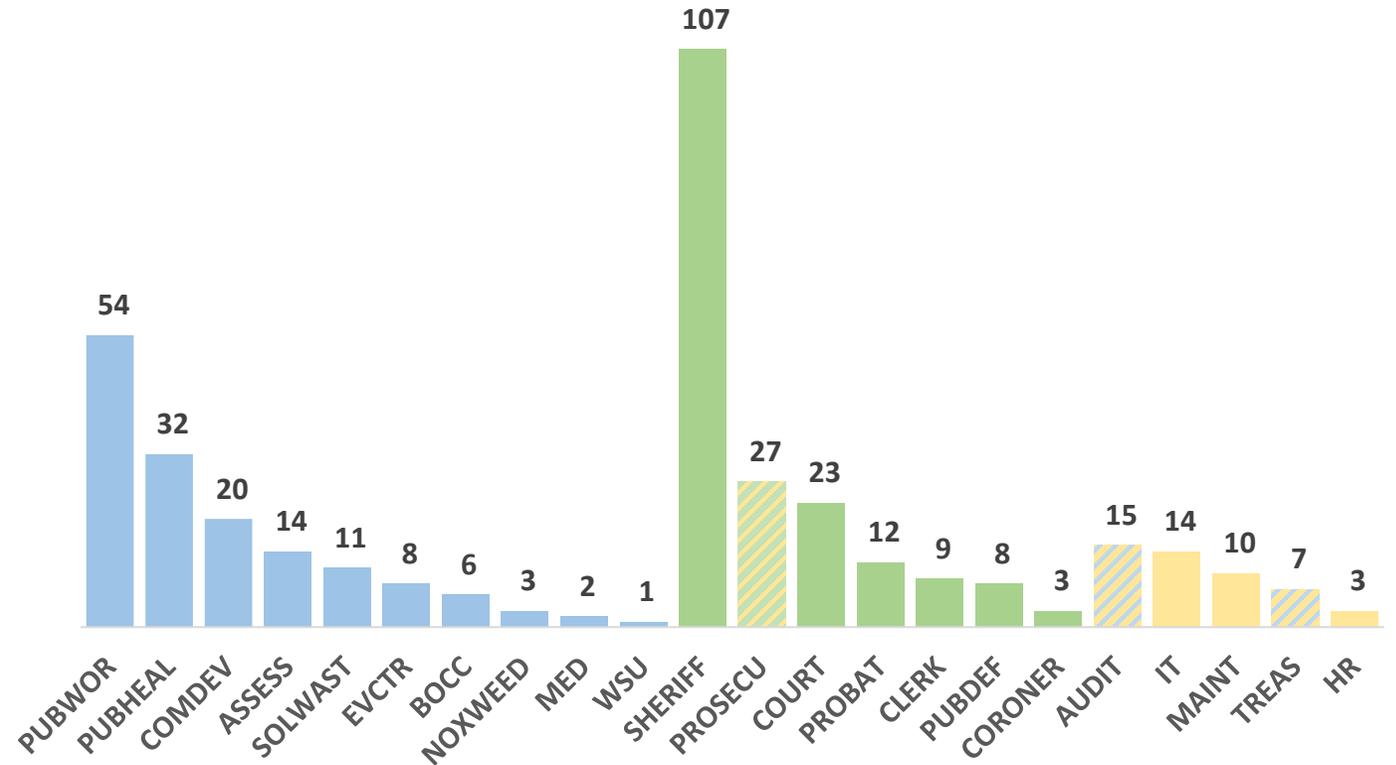


Personnel: Department/Office & Budget Family

PERSONNEL BY BUDGET FAMILY TYPE
389 AUTHORIZED POSITIONS



PERSONNEL BY OFFICE/DEPARTMENT

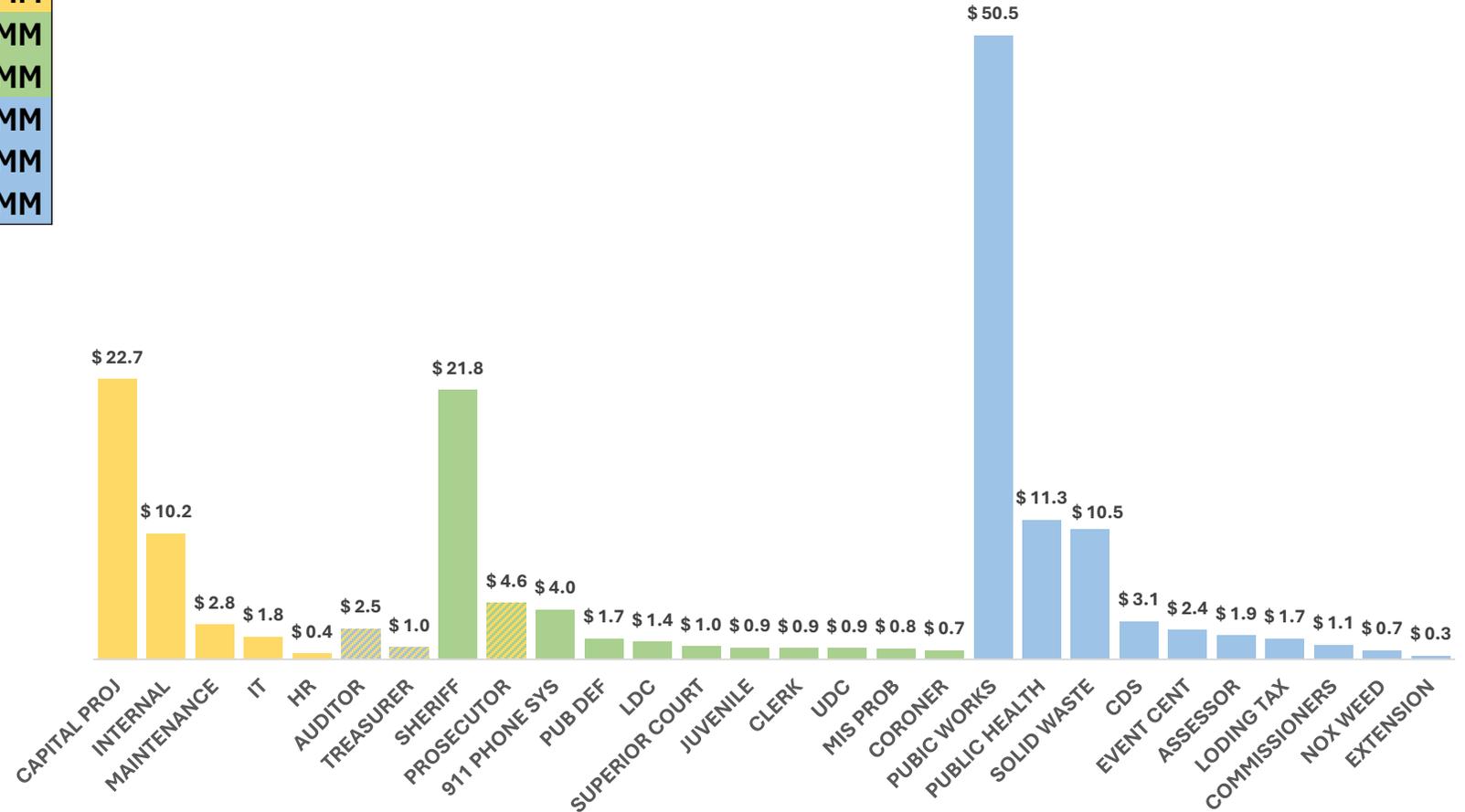
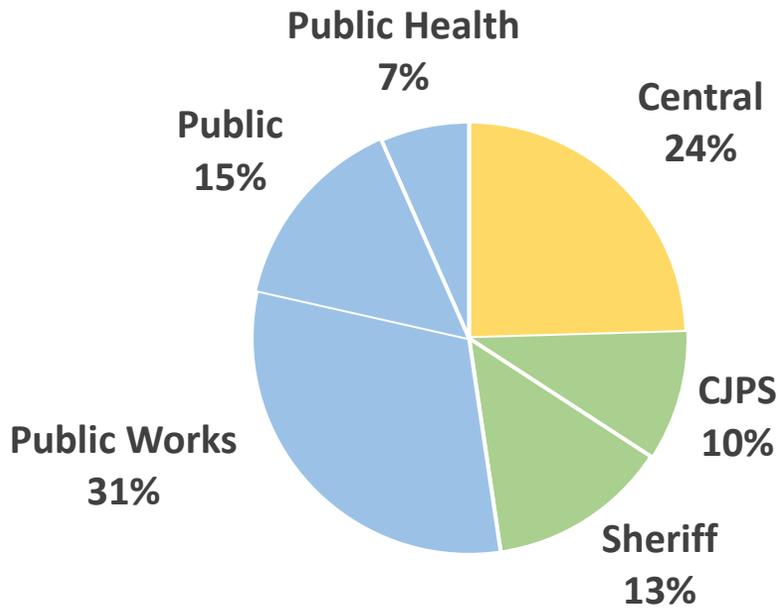




Expense Budget: Breakdown

County Wide Expense Total	\$ 163.6 MM
Central	\$ 40.1 MM
CJPS - Other	\$ 15.8 MM
Sheriff	\$ 22.0 MM
Public Works	\$ 50.5 MM
Public - Other	\$ 24.3 MM
Public Health	\$ 10.8 MM

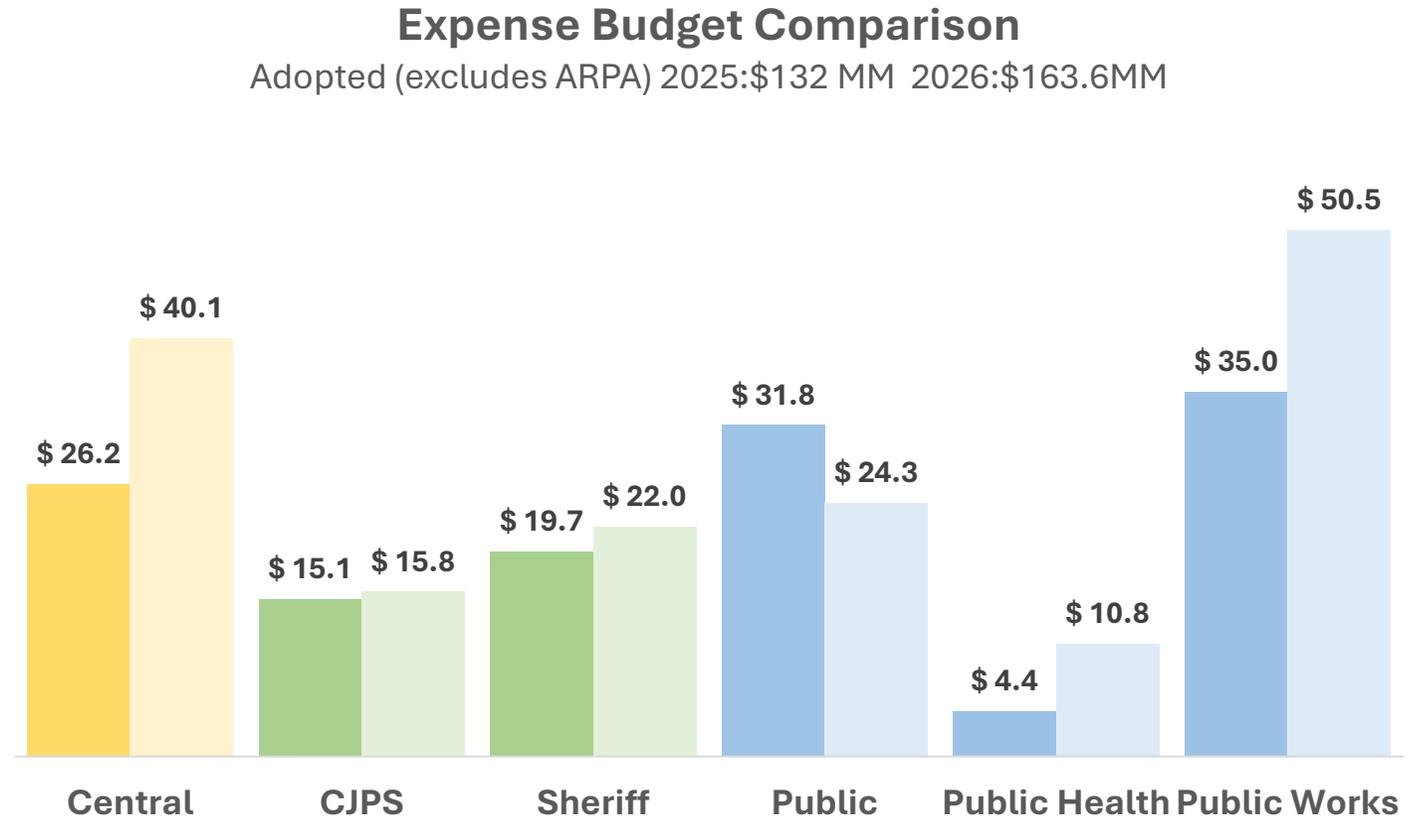
EXPENSE BUDGETS BY OFFICE/DEPARTMENT \$163.6 MM





Expense Budgets: Annual Comparison

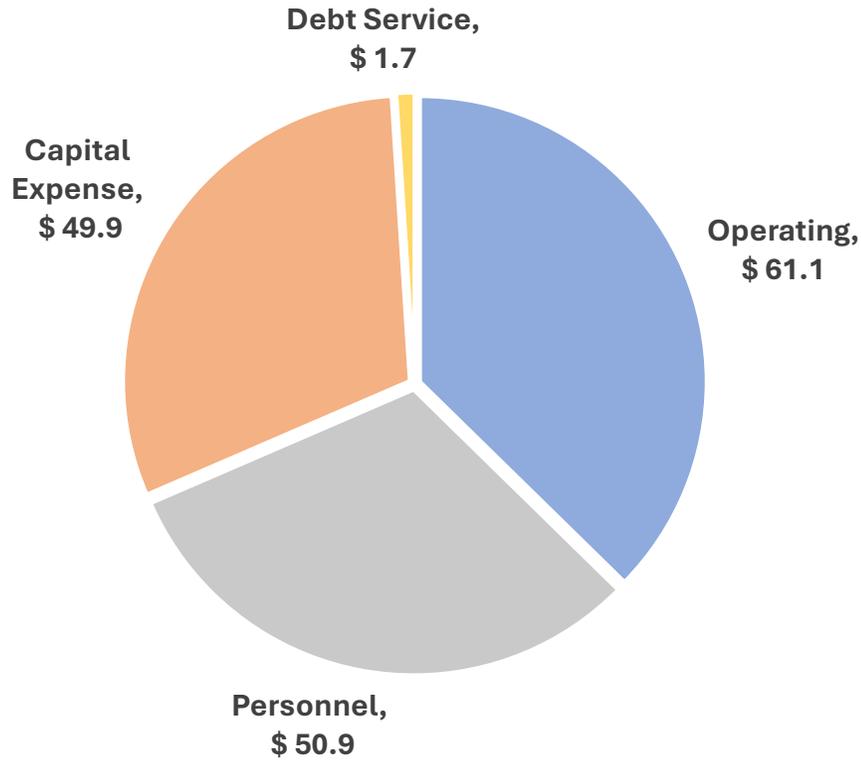
PUBLIC SERVICES
INCREASE: \$14MM, 20%
The increases are mainly driven by the addition of the County Rural Broadband Project, expanded investments in the Human Services branch of Public Health, and increasing the availability of .09 Sales Tax funds.
CRIMINAL JUSTICE & PUBLIC SAFETY
INCREASE: \$3MM, 9%
Increases are primarily driven by increased personnel costs
CENTRAL SERVICES
INCREASE: \$14MM, 53%
The increases are almost entirely attributable to Capital Projects, with several major projects scheduled to advance in 2026.



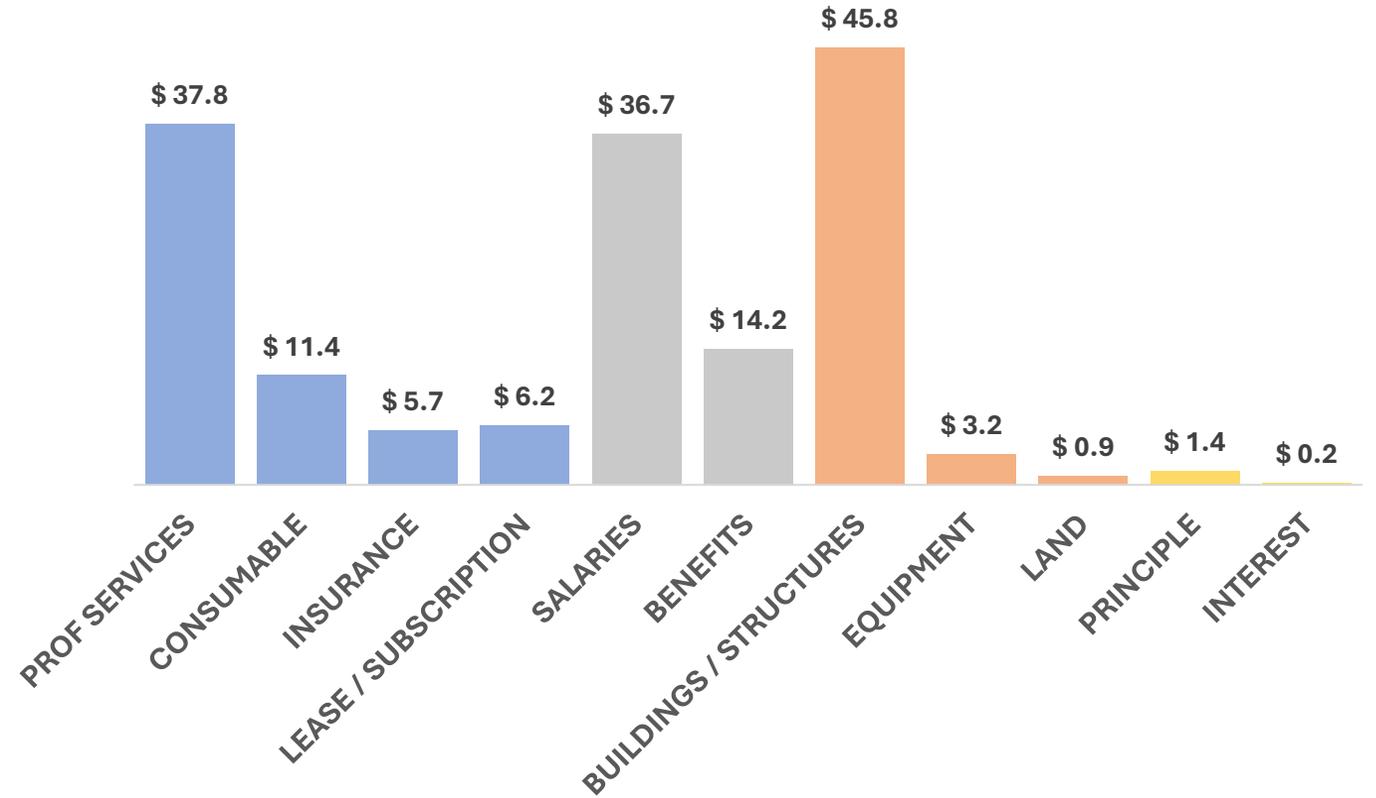


Expenses by Category and Type

EXPENSES BY SILO CATEGORY
\$163.6 MM



EXPENSES BY TYPE





Expense Budgets: Annual Comparison

CAPITAL EXPENSE
INCREASE: \$12MM, 31.4%
Significant increases in Capital Investment, including the County Rural Broadband Project, Grandstands Renovation, Public Safety Building Renovation, and Upper County Emergency Operations Facility.
PERSONNEL
INCREASE: \$3.5MM, 7.4%
Personnel expense growth is consistent with last year. Notable year-over-year change includes the completion of five bargaining-unit contract agreements
OPERATING
INCREASE: \$9.3MM, 17.8%
Primary driver of the increase is the budgeting of Awards across multiple tax funds, including .09 Tax, 1/10th Mental Health, and Lodging Tax. Additional increases are directly tied to rising costs of goods and services.
Debt Service
INCREASE: \$1MM, 109.2%
Kittitas County has traditionally carried minimal debt. Recent initiatives—such as the Transfer Station and Grandstands—have increased the County’s need for external financing.

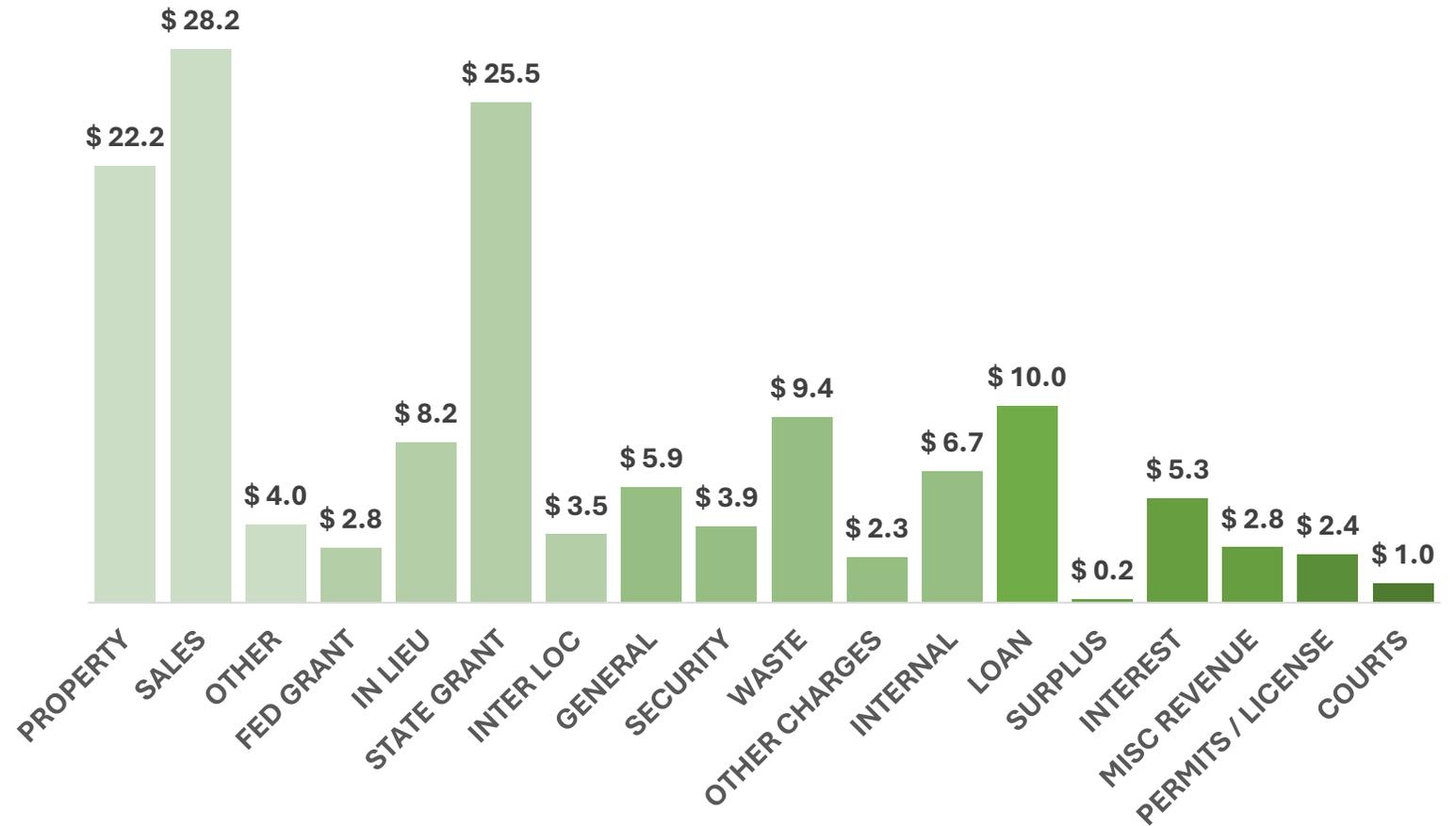
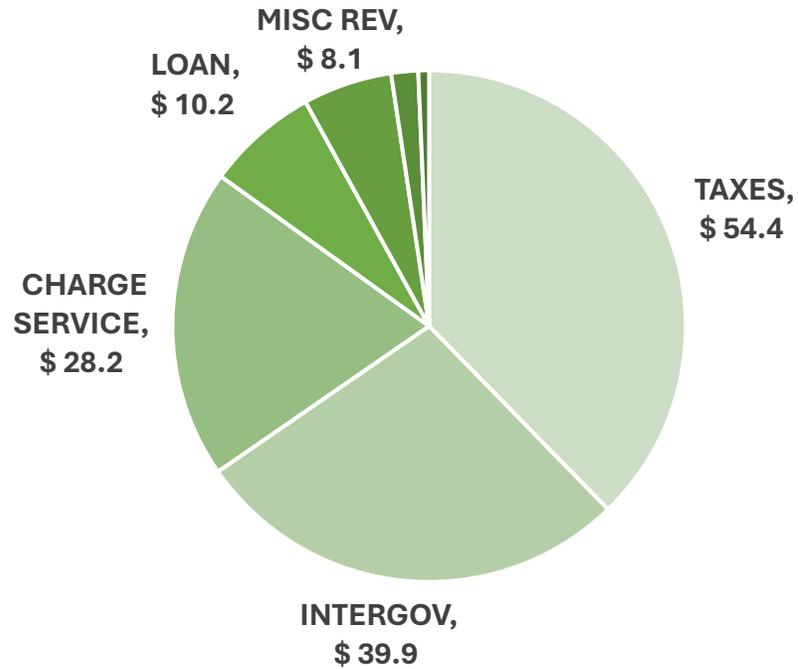
EXPENSE BUDGETS BY CATEGORY
2025 - 2026





Revenue by Category and Type

REVENUE BY CATEGORY
\$144MM TOTAL *



*Total excludes internal transfers of \$4.8MM



Revenue Budgets: Annual Comparison

TAX: INCREASE \$3.9MM, 7.8%

Increases: \$2MM sales tax , \$1.6MM prop tax,
Increases largely reflective of change in budgeting practice

INTERGOV: INCREASE \$19MM, 106.6%

Increase is reflective of significant grant funding tied to capital investment—the two are interdependent.

FEE: REDUCTION (\$1.9MM), -6.4%

Reductions: Solid Waste and General Government / Increase to Corrections

LOAN: REDUCTION (\$1.6MM), -13.3%

Remainder of Solid Waste Transfer Station and Grandstands Project

MISC REV: INCREASE \$2.6MM, 48.2%

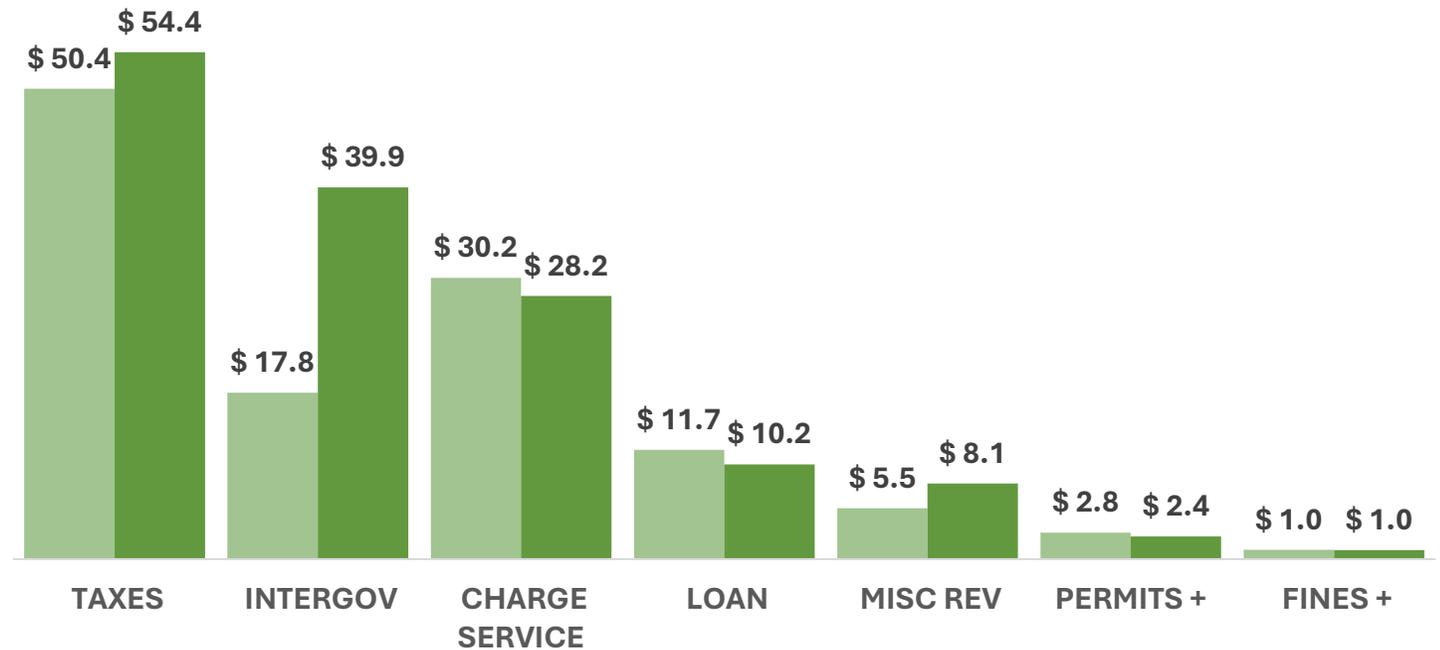
Modest increases in leases and investment interest, along with added opioid settlement revenue

PERMITS +: REDUCTION (\$400K), -13.5%

Reflects the ongoing decline in permitting activity

FINES+: REDUCTION (\$18K), -1.8%

REVENUE BUDGETS BY CATEGORY
2024-2025



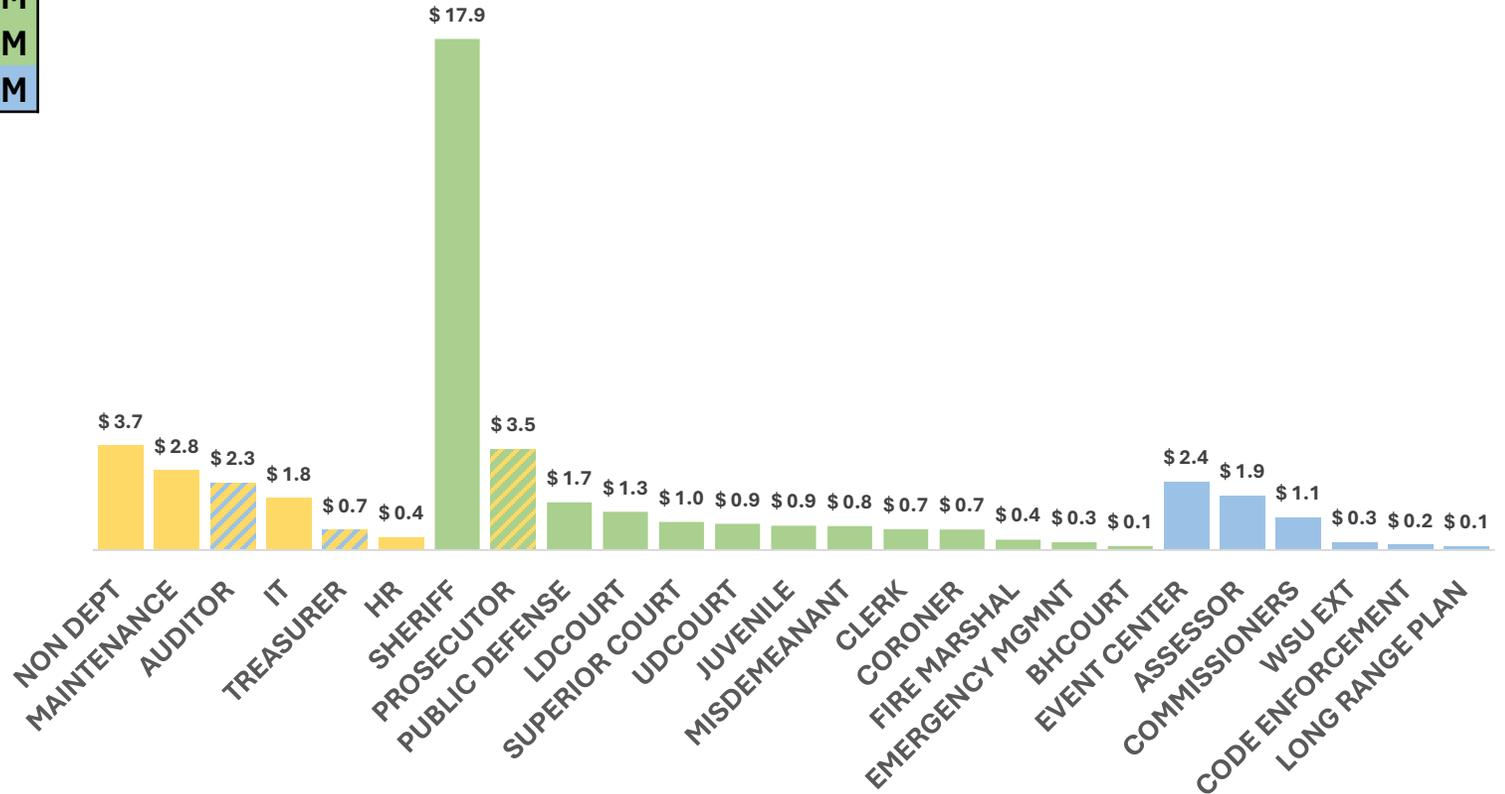
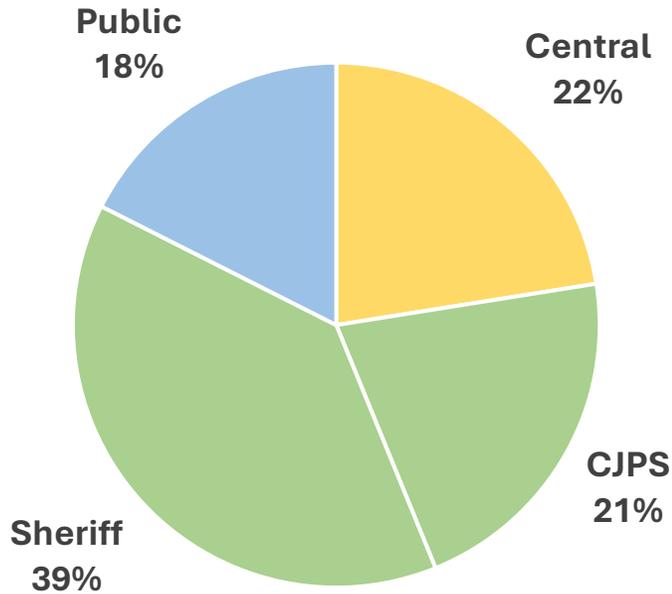


General Fund Expense Budget: Breakdown

2026
BUDGET IN
BRIEF

General Fund - Expense Total	\$ 48.0 MM
Central	\$ 10.8 MM
CJPS - Other	\$ 10.2 MM
Sheriff	\$ 18.6 MM
Public - Other	\$ 8.4 MM

GENERAL FUND EXPENSE BUDGETS BY OFFICE/DEPARTMENT \$48MM

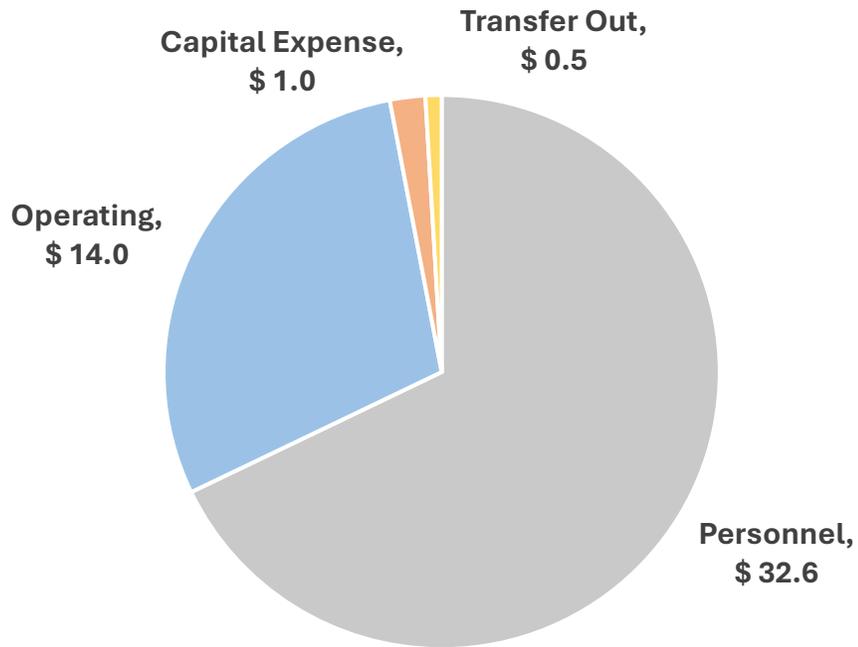




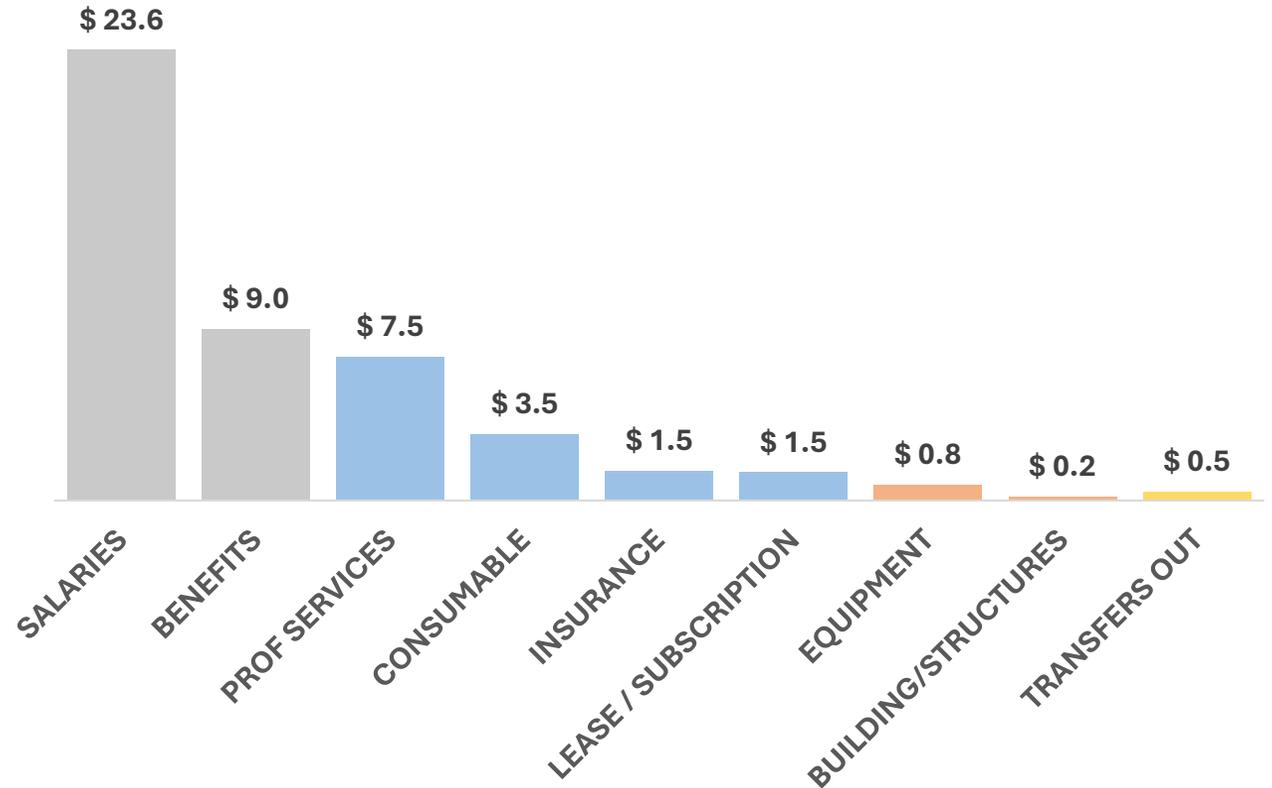
General Fund Expense Budgets: by Category and Type

2026
BUDGET IN
BRIEF

GENERAL FUND EXPENSES BY SILO
CATEGORY \$48 MM



EXPENSES BY TYPE



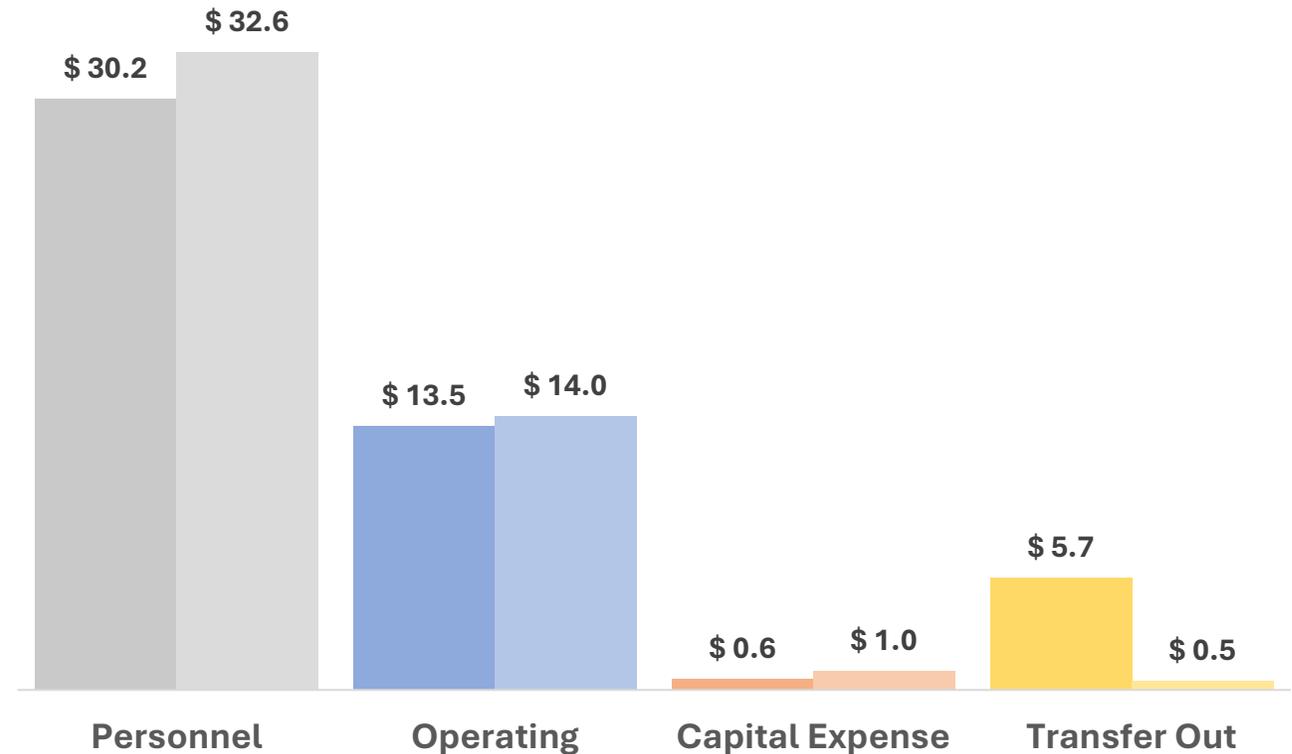


General Fund Expense Budgets: Annual Comparison

2026
BUDGET IN
BRIEF

PERSONNEL
INCREASE: \$2.4MM, 8.0%
Personnel expense growth is consistent with last year. Notable year-over-year change includes the completion of five bargaining-unit contract agreements
OPERATING
INCREASE: \$499K, 3.7%
Additional increases stem from higher costs of goods and services, though these remain modest when adjusted for inflation.
CAPITAL EXPENSE
INCREASE: \$435K, 78.7%
Rise in Capital investment primarily due to several law-enforcement vehicles reaching their replacement cycle
TRANSFERS OUT
REDUCTION: (\$5.3MM), -92.2%
A significant cut in external subsidies is driving the reduction in transfers out

GENERAL FUND EXPENSE BUDGETS BY CATEGORY 2025- 2026

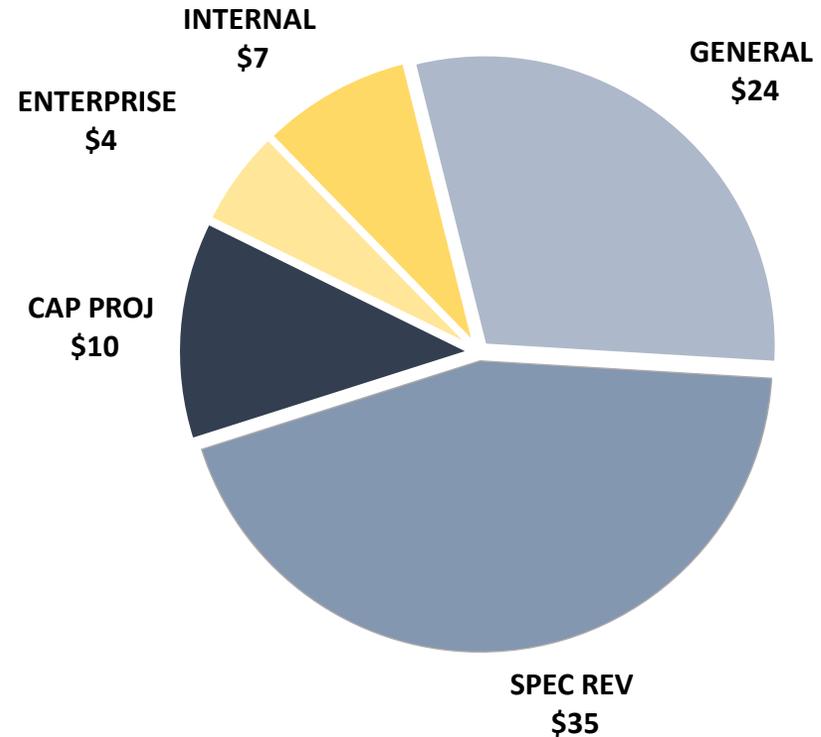




Fund Categories and Balances

GOVERNMENTAL
29 FUNDS, \$68MM
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, \$11MM
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
\$79MM TOTAL (ESTIMATED)





Fund Balance History

GOVERNMENTAL

29 FUNDS, \$68MM

General Fund: The decreases stem from consecutive projected deficits and the use of accumulated reserves

Special Revenue Funds: Declining fund balances reflect the deployment of reserves, including Lodging Tax, .09 Tax, and 1/10th Mental Health and the exhaustion of ARPA Funds.

Capital Projects: Increased project activity was the driver behind the temporary spike in the balance.

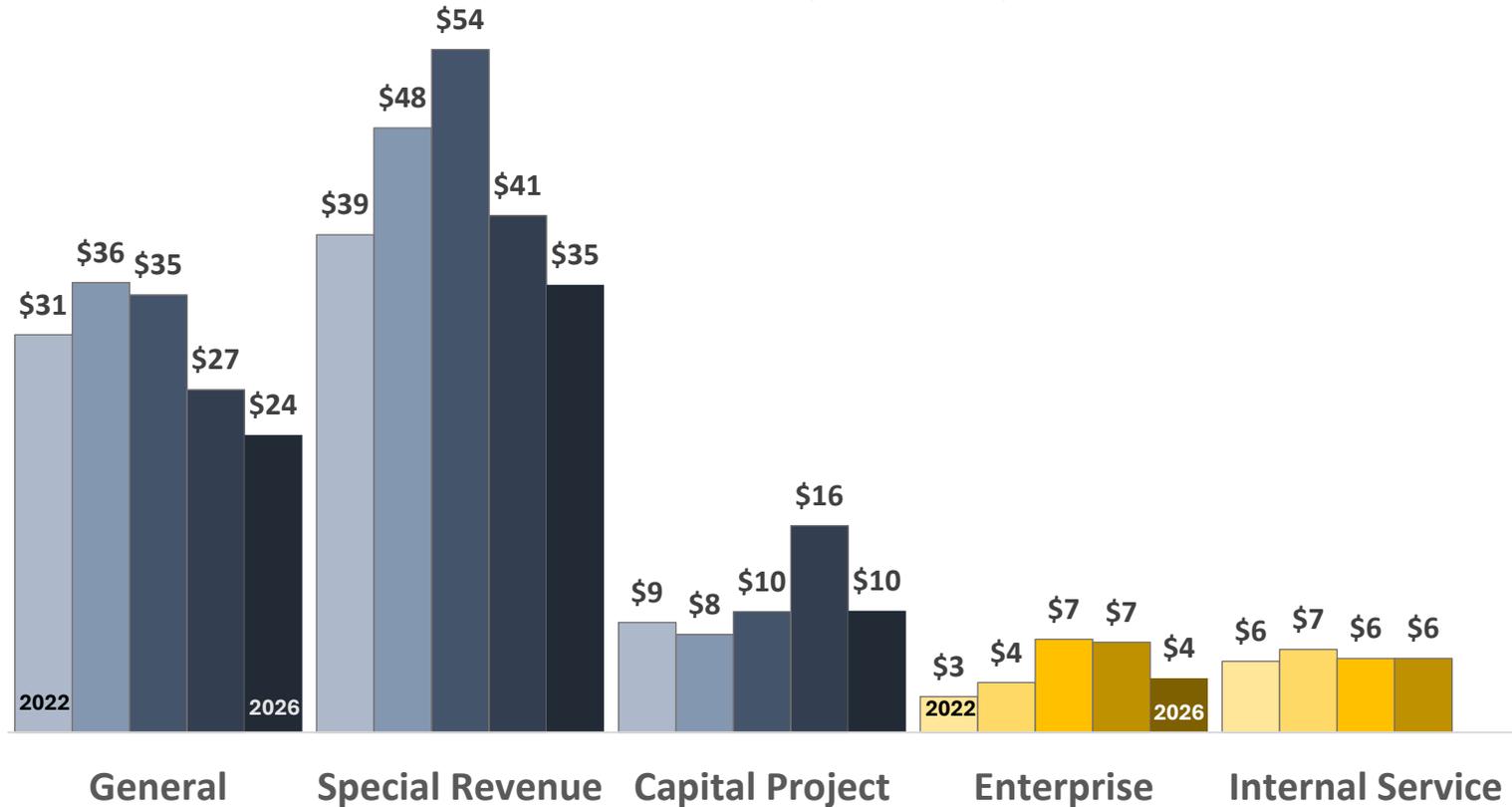
PROPRIETARY

7 FUNDS, \$11MM

Enterprise: Community Development Services and Solid Waste account for the majority of the declining balance.

Internal Service: Relatively Consistent with historic norms.

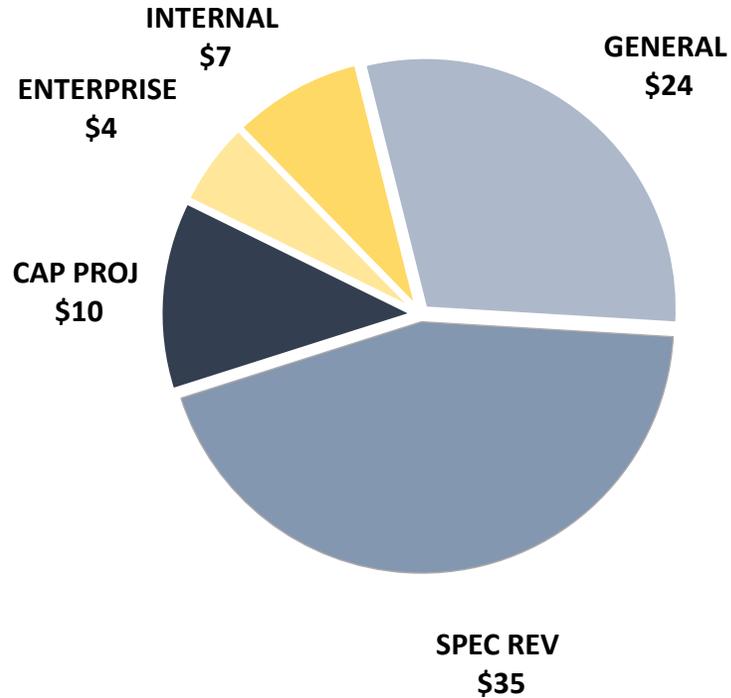
FUND BALANCE HISTORY (2022-2024)
AND ESTIMATES (2025-2026)



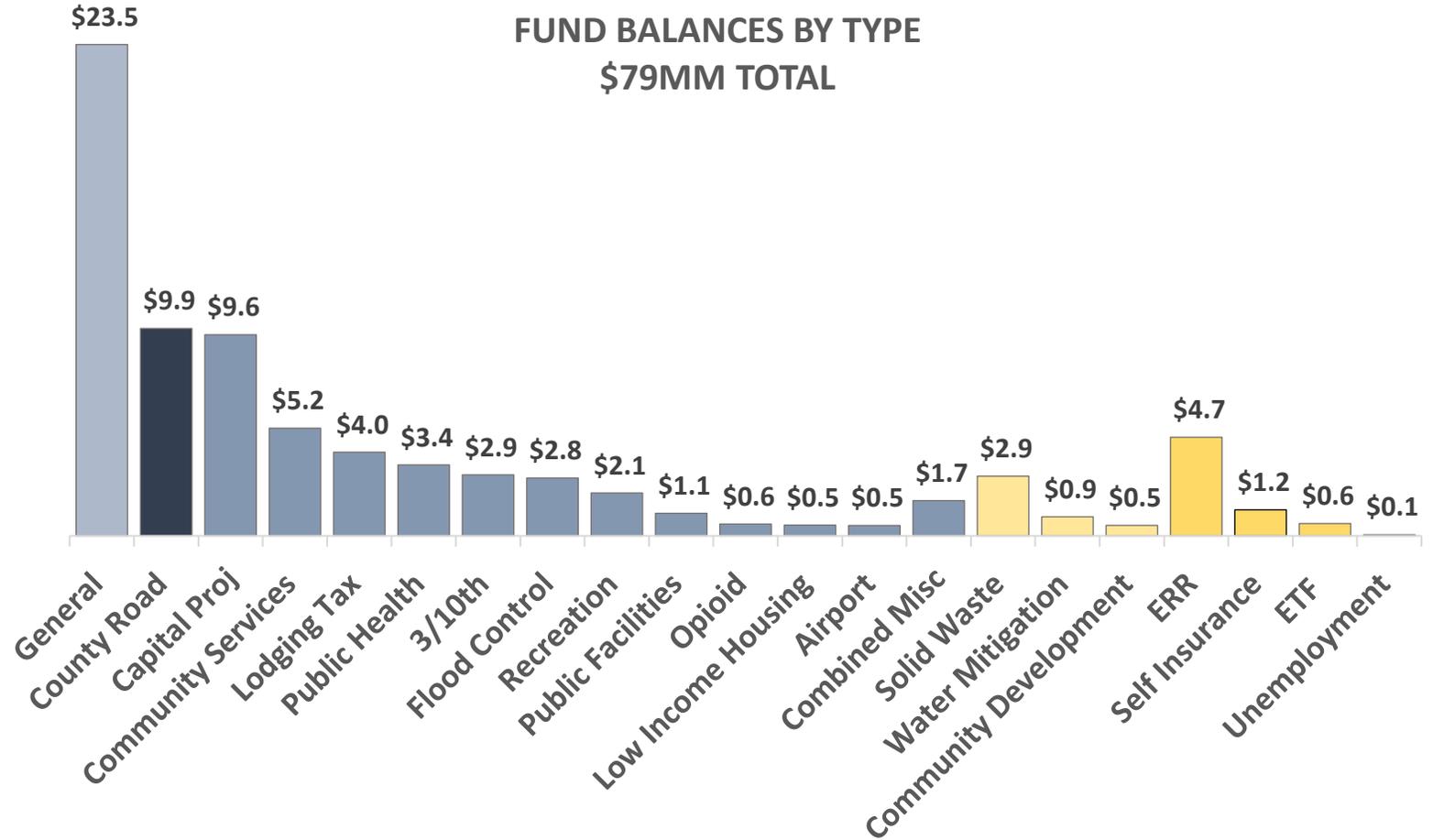


2025 Year-End Estimated Fund Balances

2025 YEAR-END FUND BALANCES
\$79MM TOTAL (ESTIMATED)



FUND BALANCES BY TYPE
\$79MM TOTAL

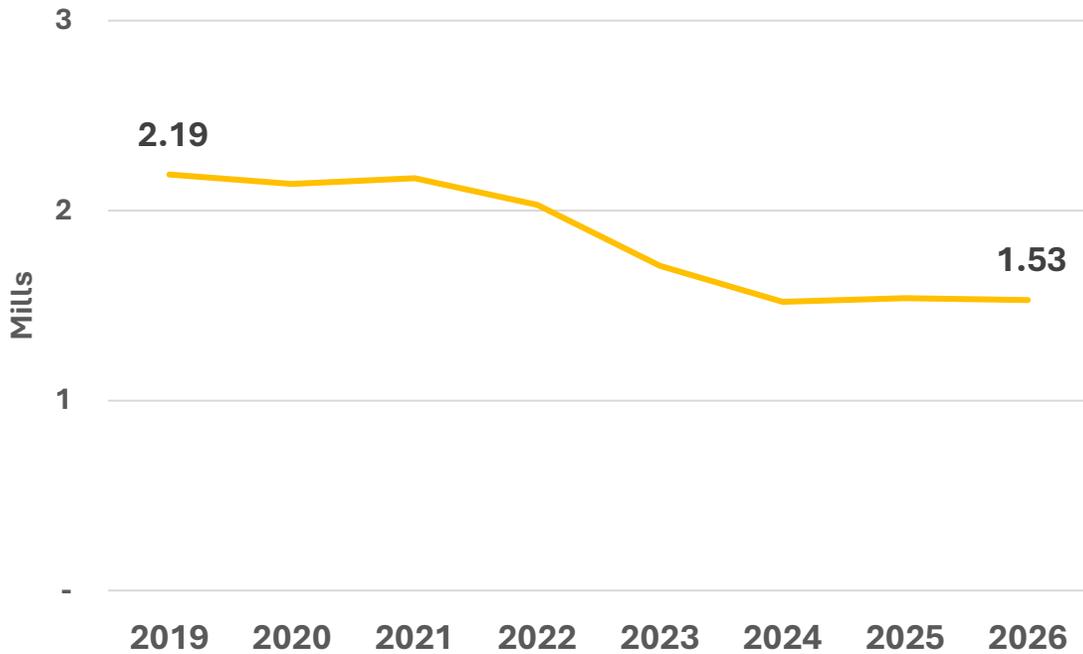




Mill Rates, Assessed Value & Levies

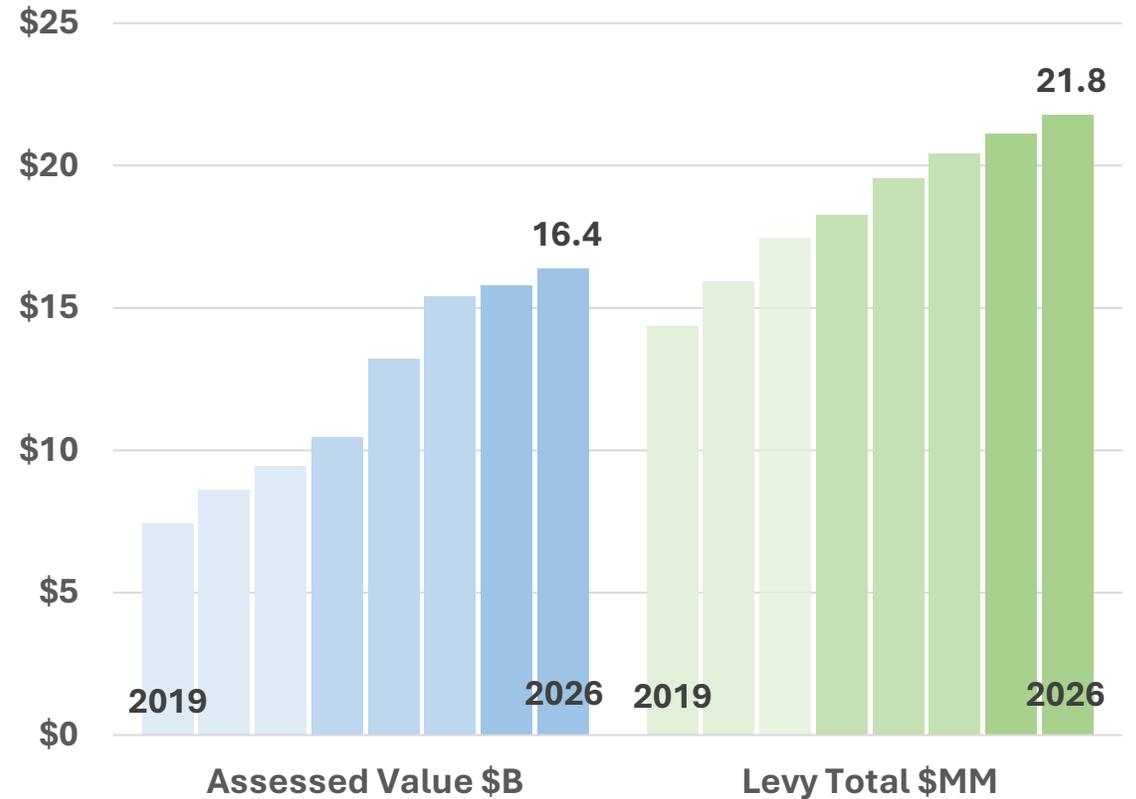
2026
BUDGET IN
BRIEF

MILL RATE HISTORY
COMBINED GENFUND, ROADS & FLOOD CONTROL



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

ASSESSED VALUES AND LEVIES: 2019-2026





Tax Rates vs. Tax Bills

2026
BUDGET IN
BRIEF

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 (i.e. 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

**1% increase to regular property tax
County Levies 2026 Total: \$211K**