

Kittitas County Conservation District



Rate Study Report July 2016

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Kittitas County Conservation District: Providing Special Benefits to Kittitas County Land and Landowners

Preamble:

Since 2007, the Kittitas County Conservation District (“KCCD”) has charged a Special Assessment per Revised Code of Washington 89.08.400. That assessment includes a \$5 per parcel assessment and a per acre charge up to \$0.10 to fund basic natural resource related assistance programs and services. The Special Assessment was approved for a 10-year period.

Due to pending litigation in Washington State regarding property assessments, several conservation districts, including the Pierce, King, Snohomish, Mason, and Spokane Conservation Districts collaborated in the 2012 Legislative Session to add an alternative method of collecting local revenue called a rate or a charge. This method is described in RCW 89.08.405. A conservation district cannot impose both an assessment (89.08.400) and a rate or charge (89.08.405).

An assessment is generally related to a service or improvement that adds value to a parcel of property. Alternately, a rate is a charge intended to recover the cost of public improvements, services or programs, received by or available to properties in the District, or to pay for costs to mitigate negative impacts on natural resources from those properties i.e. protection of soil and water quality, forest health, or habitat restoration.

Under rates and charges, each eligible parcel is subject to a charge; there is still a cap of \$5 per parcel on eligible parcels to be charged and \$0.10 per acre; and, rates cannot be increased without authorization from the State Legislature, the District Board of Supervisors, and the Board of County Commissioners.

The KCCD is seeking to renew the local funding currently collected through an assessment. In that renewal process, the KCCD proposes to switch to rates and charges. In doing so, a rates analysis is necessary and is contained in the remainder of this document.

The property owners within the KCCD may see a slight difference in their annual bill due to the results of this rate analysis. However, the funds will still be collected through the property tax statements sent by the County, and there will still be a maximum of \$5 per parcel and \$0.10 per acre.

This document is modeled after documents produced by the FCS Group and the Pierce Conservation District and King Conservation District, as well as efforts by the Snohomish Conservation District, and Whidbey Island Conservation District.

Section I: Introduction

Effective March 20, 2012, Engrossed Substitute House Bill (ESHB) 2567 added a new section to RCW 89.08, giving conservation districts the option of rates and charges as an alternative to the assessment approach. Districts are now able to charge per acre rates, per parcels rates, or both, subject to limitations. Section (3)(a) of the bill states:

“The system of rates and charges may include an annual per acre amount, an annual per parcel amount, or an annual per parcel amount plus an annual per acre amount. If included in the system of rates and charges, the maximum annual per acre rate or charge shall not exceed ten cents per acre. The maximum annual per parcel rate shall not exceed five dollars, except that for counties with a population of over one million five hundred thousand persons, the maximum annual per parcel rate shall not exceed ten dollars.”

Previously, conservation districts were only able to charge an assessment based on RCW 89.08.400. The statute specified that “(a)n annual assessment rate shall be stated as either uniform annual per acre amount or an annual flat rate per parcel plus a uniform annual rate per acre amount.” The caps for per parcel and per acre amounts were the same as the five or ten dollar per parcel charge and the ten cent per acre charge in the new ESHB 2567.

Both sections treat timber and forest lands similarly, stating that forest lands used solely for the planting, growing, or harvesting of trees may be subject to rates/special assessments if such lands are served by the activities of the conservation districts. However, both sections also state that the per acre rate/assessment shall not exceed one-tenth of the weighted average per acre rate or charge/assessment on all other lands, but in lieu of a per parcel charge, a charge of up to three dollars per forest landowner may be imposed on each owner of forest lands whose forest lands are subject to a per acre rate/assessment.

To approve the rates and charges, ESHB 2567 references RCW 89.08.400, which states that “(t)he supervisors of a conservation district shall hold a public hearing on a proposed system of assessments...shall gather information and shall alter the proposed system of assessments when appropriate.”

The main difference between these two sections of the statute is in the definitions of assessments and rates. An assessment is a user charge intended to recover the cost of improvements/services that increase the value of the property charged. A rate is a charge intended to recover the cost of public programs based on services received or negative impacts customers impose. In a “rate construct” the services received and the impacts charged for may be indirect. Further, the rate may show consideration for “services furnished, to be furnished, or available to the landowner” or “benefits received, to be received, or available to the property” in addition to other factors.

The following section summarizes the rate analysis that has been developed by the KCCD. The goal of the analysis is to develop a rate structure and supporting rate that equitably recovers program costs within the constraints defined by RCW 89.08.

Section II: Rate Analysis

The Kittitas County Conservation District (KCCD) rate structure features distinct rates by land use, based on the services/benefits received from District programs. KCCD worked to create the rate structure and supporting analysis with the FCS Group¹, who's efforts are documented in Appendix A. This work is based on similar efforts completed by the FCS Group with the Pierce Conservation District² and the King Conservation District³.

Each District program and associated cost is subject to a three-step allocation process to establish unit costs – the building blocks of rate development. Each priority cost is first allocated between direct and indirect service/benefit provided. Cost recovery is then assigned to either the per parcel or per acre basis. Finally, cost recovery is allocated among customer classes based on the comparative amount of service/benefit enjoyed by each customer class from the resource priority. The technical analysis in its entirety is provided in Appendix A.

A. General Approach

Within the Kittitas County Conservation District boundaries, there are three major identified land use types, irrigated, non-irrigated, and forestland. These land use types tie directly to priority natural resource concerns. A combination of classifications was utilized to identify these land use types. First, similar to the Special Assessment approved in 2006, the boundaries of the local Noxious Weed Districts were utilized to delineate irrigated, non-irrigated and forestlands. Within these designations, [Department of Revenue land use codes](#) assigned by the Kittitas County Assessor were utilized to further differentiate land uses.

In order to facilitate application of the rate approach, KCCD staff split programs/services into the following major headings: Water, Fish & Wildlife, Forestry and Education/Outreach. These are broad categories that often include multiple priority resource concerns. For, example Water includes both water quality and water quantity. A major practice to address both is conversion from rill irrigation to sprinkler irrigation on cropland. This practice benefits soil health as well, as it allows landowners to more precisely apply nutrients and reduces soil erosion. Both the Water and the Fish & Wildlife categories include range health as related to livestock grazing. Work to improve the resiliency of range lands inherently improves water quality and habitat.

In addition, embedded in each of these programs are the activities involved in operation of the KCCD that are necessary to implement the programs. These programs/services and the benefits they provide are further defined below:

¹ FCS Group (2016). Kittitas County Conservation District Rate Study Report, Redmond, WA: Kittitas County Conservation District.

² FCS Group (2014). Pierce Conservation District Rate Study Report. Redmond, WA: Pierce Conservation District.

³ FCS Group (2014). King Conservation District Rate Study Report. Redmond, WA: King Conservation District. Retrieved February 12, 2015 from <http://www.kingcd.org/pdf/FCS-Rate-Study-for-KCD-2015-Program-of-Work.pdf>

Table 1. Description of Natural Resource Priorities and the services and benefits.

Priority	Description	Details
Water	Water Quantity	Partner with landowners, water right holders, irrigation water purveyors, nongovernmental entities and state, federal and tribal agencies working to improve water use efficiencies both on-farm and in delivery systems in a coordinated effort with the improvement of storage capacity. Monitor stream flows and Trust Water.
	Water Quality	Participate in implementation of the Upper Yakima Temperature TMDL and participate in the Lower Kittitas Valley Temperature Reduction Work Group. Develop plans and strategies to work with landowners/land managers. Implement PAM program to reduce irrigation induced soil erosion. Monitor water quality conditions to determine impacts of the implementation.
	Cost Share Programs	Implement projects with landowners including conversions from rill to sprinkler irrigation, piping of earthen ditches, and livestock management practices.
	Direct Technical Assistance	Direct technical assistance to landowners to plan, design, fund and implement practices (both on-the-ground and management). This includes both one on one assistance and facilitation of working groups (e.g. Coordinated Resource Management or CRM processes)
Fish & Wildlife	Fish Habitat Access & Restoration	Inventorying and assessing habitat conditions and access, as well as addressing unscreened irrigation diversions, fish passage barriers (irrigation dams, culverts, etc.) and habitat conditions (instream and riparian) with a focus on Mid-Columbia Steelhead (listed as threatened under the Endangered Species Act) as well as spring chinook and coho.
	Upland Wildlife Habitat Restoration	Improving habitat conditions for wildlife in upland areas includes birds, deer, elk, and other terrestrial species by improving grazing management and planting trees, shrubs, and grasses. These practices have related soil and plant health impacts as well as water quality benefits.
	Cost Share Programs	Livestock and Range Practices, including fencing, spring developments and grazing management with landowners and/or lessees to improve the resiliency of working lands.
	Direct Technical Assistance to Producers/Landowners	Direct technical assistance to landowners to plan, design, fund and implement practices (both on-the-ground and management). This includes both one on one assistance and facilitation of working groups (e.g. Coordinated Resource Management or CRM processes)

Forestry	Wildland Fire Fuels Reduction	Partner with landowners, Fire Districts, and Kittitas County to complete projects to reduce wildland fire risks with a focus on Community projects that involve multiple landowners.
	Forest Health	Partner with landowners, USDA Natural Resources Conservation Service, and Department of Natural Resources to complete projects to improve forest health by reducing the potential of damage from pests and disease.
	Firewise USA Communities/Fire Adapted Communities	Partner with communities to create a fire adapted community that is working to prepare for, respond to, and recover from wildfire. It incorporates people, buildings, businesses, infrastructure, cultural resources, and natural areas into the preparedness effort.
	Direct Technical Assistance to Landowners	Direct technical assistance to landowners to plan, design, fund and implement practices (both on-the-ground and management practices).
Education/Outreach	Youth Education Opportunities	Support Wheat Week/Water on Wheels curriculum in local schools, support WSU Extension as they organize and facilitate the Ag Appreciation Day for third graders at the Kittitas County Event Center. Work with local schools and volunteers to host a “Kids in the Creek” event in Kittitas County.
	Producer Workshops	Present to producer groups including Association of Kittitas County Hay Growers & Suppliers, Kittitas County Farm Bureau, Kittitas County Cattlemen, and other stakeholders as necessary/requested. Host specific workshops as appropriate.
	Public Outreach	Publish KCCD Newsletter Biannually Maintain website to be a significant source of up-to-date technical and educational resources for landowners/managers.

Using the collective expertise and judgement of KCCD staff and the Board of Supervisors, each program/service cost was allocated between direct and indirect benefits provided. These decisions were reached after much discussion and based on specific benefits each program/service provides. Most services provided by the KCCD are of indirect benefit. Service costs assigned to direct benefit represent unique services that specifically target a subset of the customer base.

The direct and indirect benefit costs of each program/service were then allocated to each land use category. Each customer class was evaluated for the level of service/benefit received: no benefit, partial benefit compared to other classes, or full proportional benefit received.

The chart below shows how these steps were followed for each Natural Resource Priority.

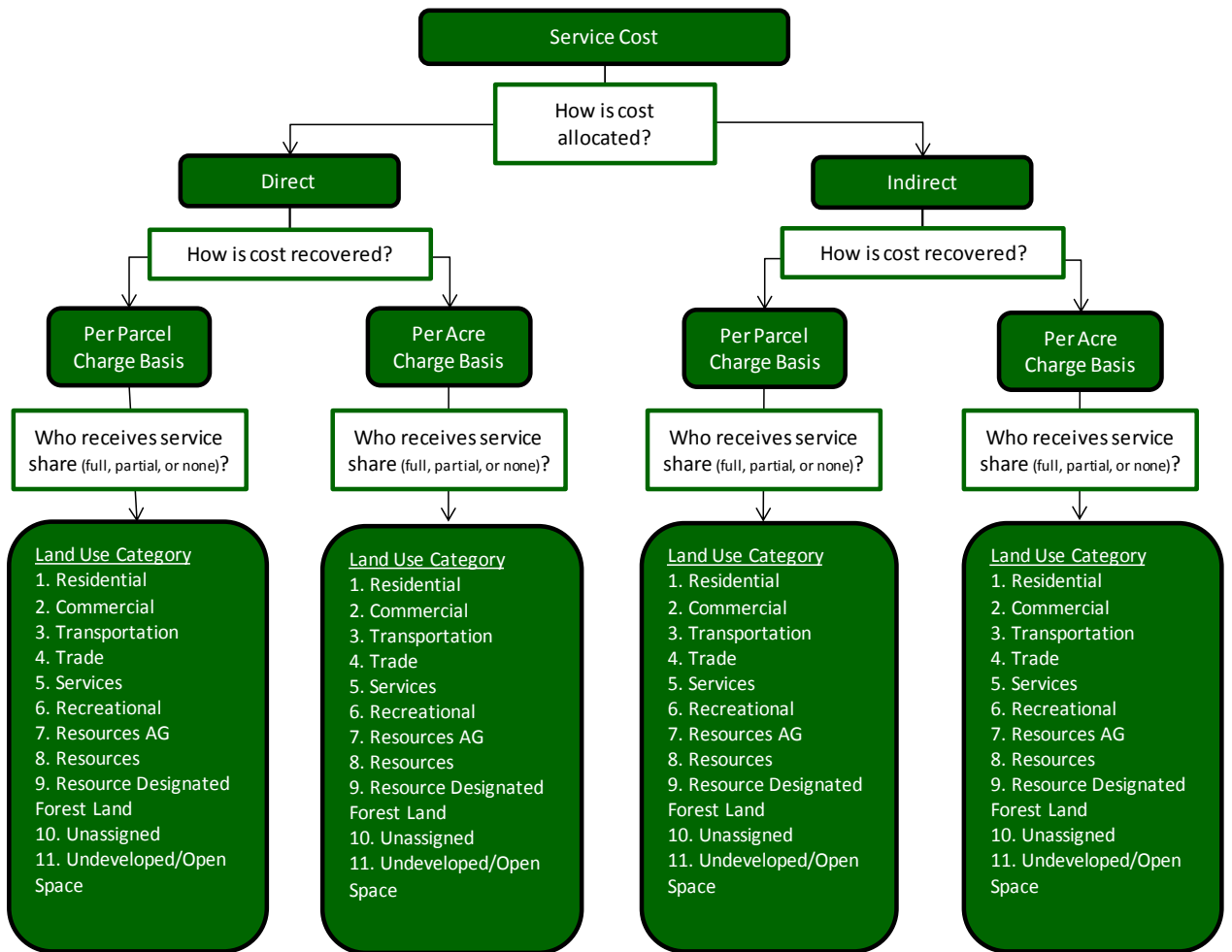


Figure 1. Chart displaying the allocation of costs as direct or indirect and per parcel and per acre.

The allocations for each program/service between direct and indirect benefits were influenced by the Earth Economics report *Special Benefit from Ecosystem Services: Economic Assessment of the King Conservation District*⁴ which states that “approximately 1% of the total value provided by ecosystems is excludable benefit to the landowner.” The report explains that “over 98% of the total economic value provided by healthy ecosystems is in the form of non-excludable services or special benefits that landowners share with others.” The King Conservation District has since used this report to inform their Rates and Charges proposal, stating that programs/services with economic support to working lands were allocated at 25% direct and 75% indirect.

The programs and services in this proposal were allocated similarly. The programs/services with economic support of working lands (Cost Share Programs) are allocated at 25% direct and 75% indirect as these were deemed to be directed more specifically at those receiving the service/benefit, but still

⁴ Pittman, J. & Batker, D. (2006). *Special Benefit from Ecosystem Services: Economic Assessment of the King Conservation District*. Tacoma, WA: Earth Economics. Retrieved February 12, 2015 from http://www.eartheconomics.org/FileLibrary/file/Reports/KCD_Special_Benefit_Analysis.pdf

significantly of benefit to others indirectly. A number of other programs/services that were deemed to have some increased direct benefit to the property owner were allocated 5% direct and 95% indirect, including direct technical assistance and the forestry programs to improve forest health and/or reduce wildland fire fuels. The education/outreach components were deemed to be all indirect, as were the contingency funds for each natural resource priority category.

One important result of the general approach is the recommendation that costs be recovered primarily in a per parcel, rather than per acre, rate. This determination recognizes that in particular, the indirect benefits/services provided by the KCCD are oftentimes enjoyed by parcel owners with little or no relationship to the size of the parcel. The exception to this approach is with regard to working resource lands and forest lands, where projects are completed and financial assistance is provided proportionate with the acreage addressed through the projects.

B. BUDGET

The 2016/2017 KCCD budget, developed by KCCD staff, was split and allocated as shown in the following table. The contingency fund line item is intended to provide a reasonable working capital fund balance.

Table 2. Budget and allocation of costs for each Natural Resource Priority service or program.

	Total Budget	Allocation Basis	Allocation Percentages			Allocated Costs		
			Indirect	Direct	Total	Indirect	Direct	Total
Water								
Water Quality (meeting water clean-up plan goals)	\$ 35,497	1% Direct / 99% Indirect	99.0%	1.0%	100.0%	\$ 5,142	\$ 355	\$ 35,497
Water Quantity (meeting instream flow goals)	\$ 198,884	1% Direct / 99% Indirect	99.0%	1.0%	100.0%	\$196,896	\$ 1,989	\$198,884
Cost Share Programs - Irrigation Delivery & Application System Improvements	\$ 862,851	25% Direct / 75% Indirect	75.0%	25.0%	100.0%	\$647,138	\$215,713	\$862,851
Cost Share Programs - Livestock and Range practices	\$ 2,002	25% Direct / 75% Indirect	75.0%	25.0%	100.0%	\$ 1,501	\$ 500	\$ 2,002
Direct Technical Assistance to Producers	\$ 147,951	5% Direct / 95% Indirect	95.0%	5.0%	100.0%	\$140,554	\$ 7,398	\$147,951
Contingency Reserve	\$ 62,359	All Indirect	100.0%	0.0%	100.0%	\$ 62,359	-	\$ 62,359
Subtotal	\$1,309,544					\$1,083,590	\$225,954	\$1,309,544
Fish & Wildlife (Irrigated and Rangeland)								
Fish Habitat Access & Restoration	\$491,830	1% Direct / 99% Indirect	99.0%	1.0%	100.0%	\$486,912	\$ 4,918	\$491,830
Upland Wildlife Habitat Restoration	\$ 2,763	1% Direct / 99% Indirect	99.0%	1.0%	100.0%	\$ 2,735	\$ 28	\$ 2,763
Cost Share Programs - Livestock and Range Practices	\$ 3,004	25% Direct / 75% Indirect	75.0%	25.0%	100.0%	\$ 2,253	\$ 751	\$ 3,004
Direct Technical Assistance to Producers/Landowners	\$242,619	5% Direct / 95% Indirect	95.0%	5.0%	100.0%	\$ 230,488	\$12,131	\$242,619
Contingency Reserve	\$ 37,011	All Indirect	100.0%	0.0%	100.0%	\$ 37,011	-	\$ 37,011
Subtotal	\$777,227					\$759,399	\$17,828	\$777,227
Forestry								
Wildland Fire Fuels Reduction	\$251,461	5% Direct / 95% Indirect	95.0%	5.0%	100.0%	\$ 238,888	\$ 2,573	\$251,461
Forest Health	\$ 10,041	5% Direct / 95% Indirect	95.0%	5.0%	100.0%	\$ 9,539	\$ 502	\$ 10,041
Firewise USA Communities/Fire Adapted	\$ 25,254	All Indirect	100.0%	0.0%	100.0%	\$ 25,254	\$ -	\$ 25,254
Direct Technical Assistance to Landowners	\$ 42,716	5% Direct / 95% Indirect	95.0%	5.0%	100.0%	\$ 40,580	\$ 2,136	\$ 42,716
Contingency Reserve	\$ 16,474	All Indirect	100.0%	0.0%	100.0%	\$ 16,474	\$ -	\$ 16,474
Subtotal	\$345,944					\$ 330,733	\$15,211	\$345,944
Education/Outreach								
Youth Education Opportunities	\$ 6,024	All Indirect	100.0%	0.0%	100.0%	\$ 6,024	\$ -	\$ 6,024
Producer Workshops	\$ 8,539	All Indirect	100.0%	0.0%	100.0%	\$ 8,539	\$ -	\$ 8,539
Public Outreach	\$15,599	All Indirect	100.0%	0.0%	100.0%	\$15,599	\$ -	\$15,599
Contingency Reserve	\$ 1,508	All Indirect	100.0%	0.0%	100.0%	\$ 1,508	\$ -	\$ 1,508
Subtotal	\$ 31,671					\$31,671	\$ -	\$31,671
TOTAL	\$2,464,386					\$2,205,393	\$258,993	\$2,464,386

C. CUSTOMER BASE

Kittitas County parcel files have been used to determine the number of chargeable parcels available to KCCD. When charging a rate, it is recommended to charge all those who receive a service/benefit. The only exceptions include federally owned lands (due to, parcel account types other than Real Property, community owned parcels, and municipalities that have not opted in to the KCCD service area, including Ellensburg, Kittitas, South Cle Elum and Roslyn. There are 27,865 tax parcels available to be charged encompassing 799,032 acres in the boundaries of the KCCD. See Table 3 for a summary of the customer database.

Customer types in this model were broken into three broad land use categories: Irrigated Land, Non-Irrigated Land, and Forestland using the boundaries of the Kittitas County Noxious Weed Districts as a guide (See Figure 2). Within these categories, land use was further broken down by the current Department of Revenue codes ([WAC 458-53-030](#)) assigned by the Kittitas County Assessor (see Figure 3).

Table 3 Summary of the customer database in the KCCD.

LAND USE CATEGORIES SUMMARY ⁵		Total # of Parcels	Total # of Acres	Except Cities # of Parcels	Exempt Cities # of Acres	Other Exemptions # of Parcels ⁶	Other Exemptions # of Acres	Parcels Currently Available to Charge	Acres Currently Available to Charge	# of Owners (forest only)
1	Residential	17,713	35,396	6,065	1,028	-	-	11,648	34,368	0
2	Commercial	58	402	22	21	-	-	36	381	0
3	Transportation	261	10,063	60	136	-	-	201	9,927	0
4	Trade	578	370	376	209	-	-	202	160	0
5	Services	3,768	1,082,108	565	3,047	1,499	649,158	1,704	429,903	0
6	Recreational	268	3,332	85	40	-	-	183	3,292	0
7	Resources AG	5,997	184,784	85	881	-	-	5,912	183,903	0
8	Resources	895	66,994	6	81	-	-	889	66,913	0
9	Resource Designated Forest Land ⁷	323	21,351	-	-	-	-	323	21,351	174
10	IRRIGATED ⁸	14,521	176,336	-	-	-	-	14,521	176,336	0
11	Undeveloped/Open Space	7,553	49,570	785	732	1	4	6,767	48,834	0
		37,414	1,454,370	8,049	6,176	1,500	649,162	27,865	799,032	174

⁵ Department of Revenue Code categories except as noted. Not including any unassigned parcels.

⁶ All Federals Lands are exempt.

⁷ Category 9 meets the definition of forest land in RCW 89.08.405 (3). This definition is different than the definition of forest land in the Department of Revenue (DOR) Codes, in that lands must be used “solely for planting, growing and harvesting trees”. All other forestlands are included in category 8.

⁸ Irrigated lands are subset of all of the DOR codes and not included in the totals of this table. Irrigated lands were determined using the Kittitas County Noxious weed district boundaries.

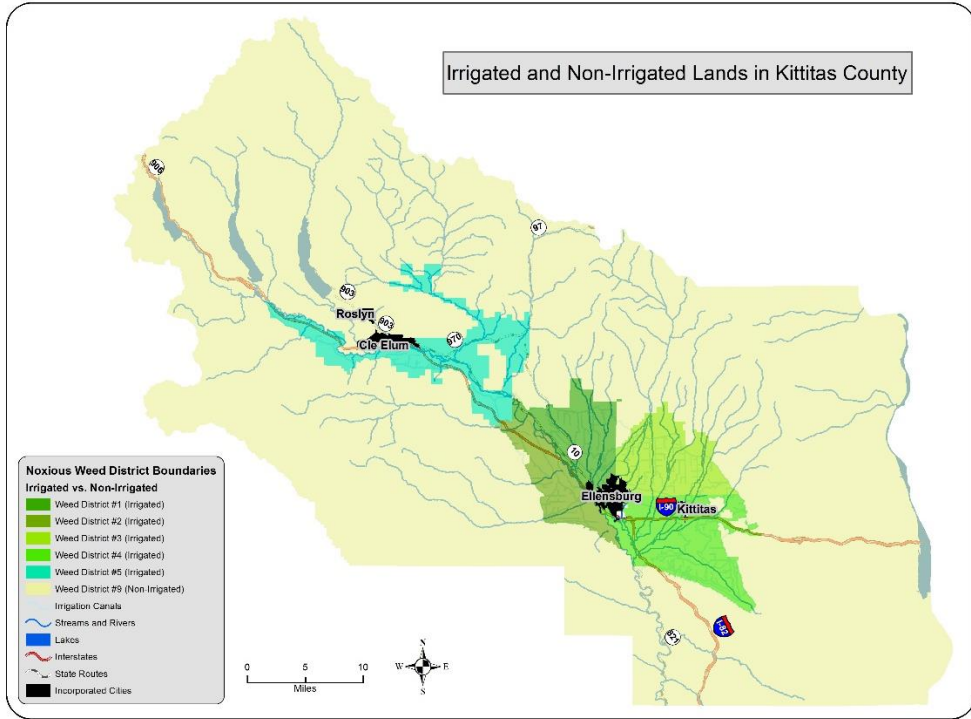


Figure 2. The Kittitas County Noxious Weed Control Districts define the boundaries of irrigated and non-irrigated lands. Weed Districts 1-5 (shades of green above) are in the irrigated areas of the County. Weed District 9 (in yellow) encompasses the non-irrigated lands and forest lands.

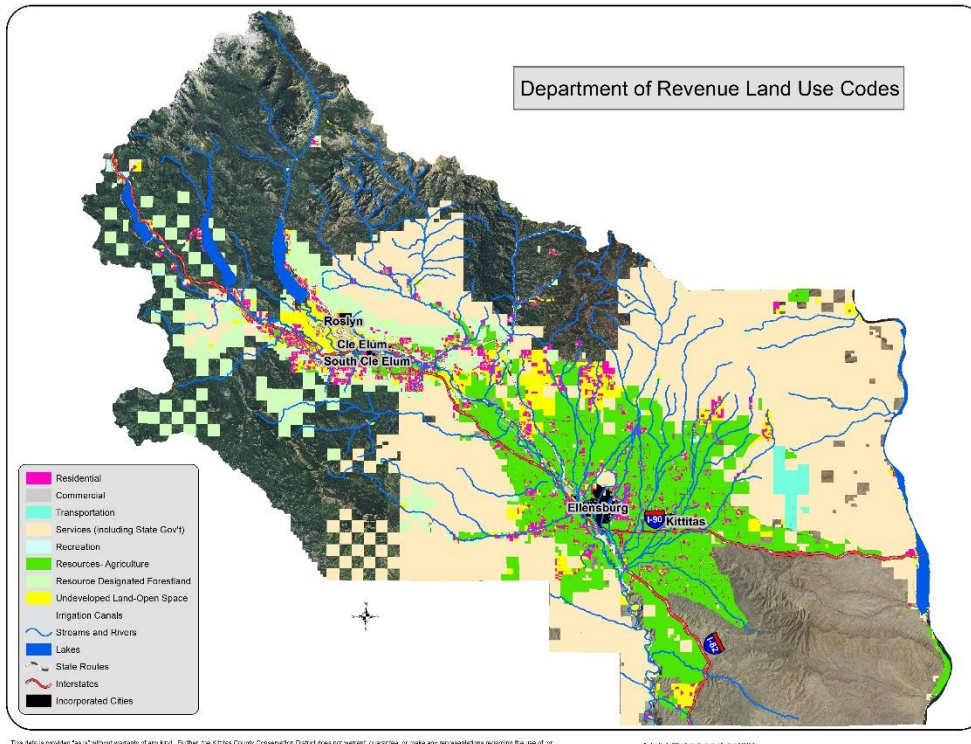


Figure 3. The Kittitas County Assessor utilizes the Department of Revenue land use codes. This map displays the categories of those land use codes.

The portion of RCW 89.08.405 that addresses forest land states that “Forest lands used solely for the planting, growing, or harvesting of trees may be subject to rates and charges if such lands are served by the activities of the conservation district.” The Department of Revenue Code is based on RCW 84.33.035 (5), which defines forestland as “. . . devoted primarily to growing and harvesting timber. . .”. Thus, the forest land parcels indicated on the map in Figure 3 are further broken down by those meeting the definition in 89.08.405 so that in Table 3, Land Use Category 9 includes only lands that are solely utilized for planting, growing and harvesting trees. The remaining lands in the Department of Revenue Code for forest land are included in Category 8.

D. RATE CALCULATION

As described above, the land use categories were evaluated based on direct and indirect benefits received and were allocated either no benefit, partial benefit compared to other classes, or full proportional benefit compared to other classes.

Each line item in the budget is allocated based on the direct or indirect service/benefit provided, assigned to either the per parcel or per acre basis, then allocated among customer classes based on the comparative amount of benefit/service received. The full rates are then calculated after subtracting other revenue, such as grant reimbursements, contracts, rental income, and other miscellaneous revenue. To the extent warranted, these offsetting revenues are allocated proportionately to each program/service.

Per parcel rates necessary to recover the costs of programs and services range from \$12.05 for non-irrigated land parcels to \$12.26 for irrigation land parcels. All calculated rates can be seen in the following table.

Table 4. Calculated Rates and Revenue Reconciliation

Land Use Category	Calculated Rates		No of Charge Units		Revenue Reconciliation		
	Per Parcel	Per Acre	No of Parcels	No of Acres	Parcel Charge	Acreage Charge	TOTAL
1 Residential	\$ 12.0500	\$ 0.1200	11,648	34,368	\$ 140,358	\$ 4,124	\$ 144,483
2 Commercial	\$ 12.0500	\$ 0.1200	36	381	\$ 434	\$ 46	\$ 480
3 Transportation	\$ 12.0500	\$ 0.1200	201	9,927	\$ 2,422	\$ 1,191	\$ 3,613
4 Trade	\$ 12.0500	\$ 0.1200	202	160	\$ 2,434	\$ 19	\$ 2,453
5 Services	\$ 12.0500	\$ 0.1200	1,704	429,903	\$ 20,533	\$ 51,588	\$ 72,122
6 Recreational	\$ 12.0500	\$ 0.1200	183	3,292	\$ 2,205	\$ 395	\$ 2,600
7 Resources AG	\$ 12.0600	\$ 0.1200	5,912	183,903	\$ 71,299	\$ 22,068	\$ 93,367
8 Resources	\$ 12.0500	\$ 0.1200	889	66,913	\$ 10,712	\$ 8,030	\$ 18,742
9 Resource Designated Forest Land	\$ 12.0600	\$ 0.1200	174	21,351	\$ 2,098	\$ 2,562	\$ 4,661
11 Undeveloped/Open Space	\$ 12.0600	\$ 0.1200	6,767	48,834	\$ 81,610	\$ 5,860	\$ 87,470
TOTAL			27,716	799,032	\$ 334,106	\$ 95,884	\$ 429,990

10 IRRIGATED Incremental	\$ 0.2000	\$ 0.2500	14,521	176,336	\$ 2,904	\$ 44,084	\$ 46,988
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Grand Total	\$ 337,011	\$ 139,968	\$ 476,978
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<i>Total Costs</i>	<i>\$ 2,464,386</i>
<i>Less: Total Other Revenues</i>	<i>\$(1,988,499)</i>
<i>Net Revenues Needed from Rates</i>	<i>\$ 475,886</i>

E. RATE ADJUSTMENT

The rates shown above would cover all budgeted costs less other revenue, but would exceed the five dollar per parcel limit prescribed in RCW 89.08.400 and upheld by ESHB 2567. To conform to this cap, the highest rate is decreased to five dollars and the others are decreased proportionately. When the rates are decreased, the lowest per parcel rate becomes \$4.91 and the lowest per acre rate \$0.03. All reduced rates can be seen in the following table. The per landowner rate for the forest land is \$3.

Table 5. Rates to be Charged and Revenue Calculation Including Incremental Irrigation

Land Use Category	Calculated Rates		No of Charge Units		Revenue Reconciliation		
	Per Parcel	Per Acre	No of Parcels	No of Acres	Parcel Charge	Acreage Charge	TOTAL
1 Residential	\$4.9100	\$0.0300	11,648	34,368	\$57,192	\$1,031	\$58,223
2 Commercial	\$4.9100	\$0.0300	36	381	\$177	\$11	\$188
3 Transportation	\$4.9100	\$0.0300	201	9,927	\$987	\$298	\$1,285
4 Trade	\$4.9100	\$0.0300	202	160	\$992	\$5	\$997
5 Services	\$4.9100	\$0.0300	1,704	429,903	\$8,367	\$12,897	\$21,264
6 Recreational	\$4.9100	\$0.0300	183	3,292	\$899	\$99	\$997
7 Resources AG	\$4.9200	\$0.0300	5,912	183,903	\$29,087	\$5,517	\$34,604
8 Resources	\$4.9100	\$0.0300	889	66,913	\$4,365	\$2,007	\$6,372
9 Resource Designated Forest Land	\$3.0000	-	174	21,351	\$522	-	\$522
11 Undeveloped/Open Space	\$ 4.9200	\$0.0300	6,767	48,834	\$33,294	\$1,465	\$34,759
TOTAL			27,716	799,032	\$135,880	\$23,330	\$159,210
10 IRRIGATED Incremental	\$ 0.08000	\$ 0.0700	14,521	176,336	\$ 1,162	\$12,344	\$13,505
Grand Total					\$137,042	\$35,674	\$172,716

Table 6. Rates to be charged including the IRRIGATED Incremental.

Irrigated Rates		
Land Use Category	Calculated Rates	
	Per Parcel	Per Acre
1 Residential	\$4.9900	\$0.1000
2 Commercial	\$4.9900	\$0.1000
3 Transportation	\$4.9900	\$0.1000
4 Trade	\$4.9900	\$0.1000
5 Services	\$4.9900	\$0.1000
6 Recreational	\$4.9900	\$0.1000
7 Resources AG	\$5.0000	\$0.1000
8 Resources	\$4.9900	\$0.1000
9 Resource Designated Forest Land	\$ -	\$ -
11 Undeveloped/Open Space	\$5.0000	\$0.1000

Appendix A

Kittitas County Conservation District
RATE STUDY REPORT
July 2016

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Available on KCCD Website at www.kccd.net/LocalFunding.htm