

Appendix D

Fiscal Impact Analysis



JOHNSON-GARDNER

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I. PURPOSE AND SCOPE OF ANALYSIS

Trendwest Properties, Incorporated (Trendwest) has proposed the development of a master plan community located within the Cle Elum Urban Growth Area (UGA). The approximately 1,100-acre development is located adjacent and west of the City of Cle Elum, in Kittitas County, Washington. This technical appendix to the Final Environmental Impact Statement (FEIS) provides analysis of a fifth development alternative proposed since the publication of the Draft EIS (DEIS).

The primary differences between Alternative 5 (Preferred Alternative) and Alternatives 2, 3, and 4 relate primarily to housing mix and recreational facilities. Under Alternative 5, visitor/tourist facilities (i.e. timeshare condominiums, lodge, RV Park, and the golf course) have been eliminated. Construction of the Washington State Horse Park is also not included in this alternative. Residential development is composed of single family homes and multi-family condominium and apartment units at a similar scale as analyzed under Alternative 3 (Expanded Residential). With the elimination of visitor/tourist facilities, analysis of Alternative 5 assumes that all residential development is occupied by permanent residents. Alternative 5 includes development of a 950,000 square foot Business Park, which was analyzed as part of Alternative 2 in the Draft EIS.

This report analyzes anticipated fiscal impacts associated with development of Alternative 5 as a supplement to Appendix H of the DEIS, *Fiscal and Economic Impact Analysis for Proposed Development of the Cle Elum UGA in Kittitas County, Washington* (Johnson Gardner 2001). As in that document, a detailed analysis of anticipated fiscal impacts resulting from the proposed development of the area are introduced, estimated and interpreted here for Alternative 5. Emphasis is placed on the manner in which specific impacts may affect local communities, the City of Cle Elum and Kittitas County.

A. ANALYSIS

The purpose of the fiscal impact analysis is to measure the direct incremental revenues and costs for each of the various jurisdictions and service providers serving the City of Cle Elum Urban Growth Area (UGA). Direct incremental revenues and costs are defined as primary public service costs incurred and immediate public service revenues generated by a proposed development (Burchell, et al, 1985).

The analysis is conducted from the perspective of existing conditions within the City of Cle Elum, Upper Kittitas County and its existing residents. All revenue and cost estimates are presented in 2000 constant dollars to provide a consistent index of comparison over the thirty-year analysis period. Inflation-adjusted values measure growth in real activity eliminating the effects of changing price levels. This perspective is particularly true of impact analysis conducted for property tax revenues in each affected jurisdiction. Assumptions have been made in this analysis that help to illustrate future impacts in terms of existing conditions, existing fiscal capacity and future fiscal capacity. However, conditions may change, timelines may change and a host of many other variables may be different in the future. Due to that uncertainty and variability, this analysis is not intended to be used for definitive fiscal planning by any affected jurisdiction, but rather as a reference document to assist in community planning for actual future impacts yet to be realized.



J O H N S O N

G A R D N E R

**FISCAL AND ECONOMIC IMPACT ANALYSIS
FOR CLE ELUM UGA ALTERNATIVE 5**

APPENDIX D

Prepared For:
TRENDWEST PROPERTIES, INC.

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Alternative 5 would pose identical categories of service costs and sources of tax revenues as those discussed for Alternatives 2, 3 and 4 in the DEIS. Table I-2 summarizes the impacted jurisdictions and the pertinent public revenue and cost categories impacted by proposed development of Alternative 5 for each jurisdiction.

TABLE I-2: PUBLIC SERVICE JURISDICTIONS AFFECTED BY THE DEVELOPMENT OF THE CLE ELUM UGA

Source of Revenue	Government Jurisdiction Source of Cost
	<i>State of Washington</i>
Permit Fee Revenue	Law Enforcement
Sales Tax	General Government
Real Estate Excise Tax	Transportation
Property Tax	
Timber Excise Tax	
Business and Occupation Tax	
	<i>Kittitas County</i>
Permit Fee Revenue	Development Permit & Review
Sales Tax	Law Enforcement
Real Estate Excise Tax	General Government
Timber Excise Tax	
Property Tax	
Developer Contributions	
	<i>City of Cle Elum</i>
Permit Fee Revenue	Law Enforcement
Retail Sales Tax	Fire Protection
Real Estate Excise Tax	Emergency Medical Service (Mutual Aid)
Property Tax	General Services
Water Treatment Fees	Water Treatment Service Costs
Wastewater Treatment Fees	Wastewater Treatment Service Costs
Utility Tax	
	<i>City of Roslyn (Indirect)</i>
Sales Tax	Public Works
	Law Enforcement (Mutual Aid)
	Fire Protection (Mutual Aid)
	General Government
	<i>City of South Cle Elum (Indirect)</i>
Sales Tax	Public Works
	<i>City of Ellensburg (Indirect)</i>
Sales Tax	Law Enforcement (Mutual Aid)
	Fire Protection (Mutual Aid)
	<i>Cle Elum/Roslyn School District No. 404</i>
Property Taxes	Educational Services (K-12)
Timber Excise Tax	
	<i>Kittitas County Hospital District No. 2</i>
Property Taxes	Emergency Medical Service
Patient Fees	
Timber Excise Tax	
	<i>Kittitas County Communications</i>
Service Provider User Fees	Emergency Service Call Dispatch
Telephone Taxes	

The development design changes under Alternative 5 affect the following primary fiscal areas:

- *Tourist Spending:* Elimination of tourist facilities and consequently tourist spending under Alternative 5 greatly reduces the potential for retail sales tax revenues as a result of UGA development. Permanent residents spend significantly less per day than do tourists, who tend to eat at restaurants for every meal, buy gifts and souvenirs, and spend a greater daily amount

on recreation and entertainment. In addition, there will be no hotel/motel tax generated by Alternative 5.

- *Property Tax Revenue:* The combination of the highest residential development (similar to Alternative 3) with the same sized Business Park as Alternative 2 would increase property tax revenues for affected jurisdictions.
- *Real Estate Excise Tax and Shared Revenues:* Residential development proposed under Alternative 5 will generate greater real estate excise tax revenues due to sale transactions, as well as greater shared revenues due to higher permanent population growth.
- *Public Service Costs:* The higher permanent population associated with residential development could result in an increase in emergency service needs and would generate higher general government service costs.
- *School Service Requirements:* Residential development under Alternative 5 will increase potential public school enrollment relative to the other development alternatives.

Public Service Jurisdictions

Like previous analysis, this study assumes that the Cle Elum UGA will be annexed by the City before construction starts. The change in jurisdiction, from Kittitas County to the City of Cle Elum, would shift primary public service responsibility to the City in addition to shifting various tax revenue flows. Beginning in Project Year 1 (Year 1), Cle Elum would assume primary service responsibility and taxing jurisdiction for the UGA. Table I-3 provides a summary of public service categories inherited by the City of Cle Elum with incorporation. The table also lists service providers with primary jurisdiction before annexation occurs.

TABLE I-3: SUMMARY OF CLE ELUM UGA JURISDICTION ALTERED BY CITY ANNEXATION

<i>Service Costs</i>	<i>Primary Jurisdiction Before Annexation</i>
Development Review	Kittitas County
Law Enforcement	Kittitas County
General Services/Administration	Kittitas County
Emergency Fire Service	Fire District No. 7
Road Maintenance	Kittitas County

Discussion of likely effects upon revenue and cost flows with changes in annexation is provided in Sections IV, V, VI and VII for revenues, costs, net impacts and cumulative impacts, respectively. Further discussion of each revenue and cost category is reserved for Section IV and Section V, respectively.

Chronology of Analysis

As in the Draft EIS, this study considers full build-out of the UGA along a thirty-year time period. Specific calendar years, i.e. 2000, 2001, etc. are not utilized in this study. Rather, the analysis reports results with non-specific annual labels, i.e. Year 1, Year 2, Year 20, etc. Year 1 marks the initiation of UGA construction. Revenue and cost estimates are generally reported in text for Years 1, 5, 10, 20 and 30. Detailed, annual tables of estimated revenues and costs for each jurisdiction are found in

EXHIBITS 2.01-2.07 and 3.01-3.07. During the proposed build-out period, it is assumed that the proposed MountainStar Master Planned Resort (MPR) would be constructed concurrently and that MPR construction would begin in Year 1 of UGA build-out.

Assumptions and Data

Assumptions for estimation of fiscal impacts due to UGA development include:

- Residential and commercial development timing;
- Residential sales and unit prices;
- Resident characteristics (household size, etc.);
- Accommodation characteristics (unit types, vacancy rates, etc.); and
- Categories and geographic distributions of visitor spending.

Assumptions are based on data provided primarily by the applicant, Trendwest Properties, and by pertinent public agencies. Additional data and information was acquired from the State of Washington, sections of the UGA Draft and Final EIS, and secondary sources such as industry studies and publications. Section III of this analysis provides an updated discussion of development assumptions for Alternative 5.

Measure of Impacts

All revenue and cost estimates are presented in 2000 constant dollars to provide a consistent index of comparison over the thirty-year analysis period. Inflation-adjusted values measure growth in real activity eliminating the effects of changing price levels.

II. EXISTING REVENUES AND EXPENDITURES

Table II-1 provides a summary of recent revenues and expenditures for the jurisdictions providing direct services to the proposed UGA.

TABLE II-1: BUDGET SUMMARIES FOR PUBLIC SERVICE PROVIDERS TO THE UGA

Jurisdiction	Fiscal Year	Total Revenues/ Largest Sources	Total (millions) ¹	Total Expenditures/ Largest Categories	Total (millions) ¹
<i>State of Washington</i>	<i>1998</i>	<i>All Funds</i>	<i>\$19,737</i>	<i>All Funds</i>	<i>\$19,512</i>
		Retail Sales/Use Tax	\$4,983	Human Services	\$7,643
		Federal Grants-In-Aid	\$4,975	Education	\$7,496
<i>Kittitas County</i>	<i>1999</i>	<i>All Funds</i>	<i>\$28.6</i>	<i>All Funds</i>	<i>\$32.4</i>
		Intergovernmental Rev. (State of Washington)	\$10.9	Operations	\$28.2
		Total Tax Revenues	\$8.1	General Fund Services	\$12.5 \$15.4
<i>City of Cle Elum</i>	<i>1999</i>	<i>All Funds²</i>	<i>\$4.0</i>	<i>All Funds</i>	<i>\$4.0</i>
		Local Retail & Sales Tax	\$0.3	Water Sewer Reserve	\$1.0
		Property Tax	\$0.3	Police Department	\$0.5
<i>School District 404</i>	<i>1998-9</i>	<i>All Funds</i>	<i>\$4.8</i>	<i>All Funds</i>	<i>\$4.8</i>
		Intergovernmental Rev. (State of Washington)	\$4.2	Regular Instruction	\$2.4
		Local Tax/Non-Tax Revenue	\$0.3	Support Services	\$2.0
<i>Hospital District No. 2</i>	<i>1999</i>	<i>All Funds</i>	<i>\$0.8</i>	<i>All Funds</i>	<i>\$0.8</i>
		Patient Revenue	\$0.4	Service Fees	\$0.5
		Property Tax	\$0.3	Personnel	\$0.3
<i>Kittitas County Communications Center (KITTCOM)</i>	<i>1999</i>	<i>All Funds³</i>	<i>\$4</i>	<i>All Funds³</i>	<i>\$4</i>
		Subscriber Fees	\$0.5	Capital Projects	\$0.5
		Telephone Tax	\$0.2	Personnel	\$0.3

¹ Numbers are rounded to the nearest \$100,000.

² Excludes \$3,311,196 grant for Water Rehabilitation Fund.

³ Includes Enhanced "911" intergovernmental revenues and program expenditures (\$2.8 million).

Source: Kittitas County, City of Cle Elum, 1999; Cle Elum-Roslyn School District No. 404, Kittitas County Hospital District No. 2, KITTCOM, 1998.

Further discussion of revenue sources and service expenditures is found in Sections IV and V, respectively.

III. UGA CONSTRUCTION AND OPERATION

Section III provides a detailed description of construction and operations assumptions made for this analysis.

A. RESIDENTIAL DEVELOPMENT

The following information was provided by the applicant, Trendwest Properties, Incorporated. All assumptions discussed below assume a build-out period of 30 years.

Development Schedule

An annual schedule of construction for all planned development under Alternative 5 is found in EXHIBIT 1.01.

Building Characteristics

Table III-1 summarizes the quantity, type, size, and density of residential product being proposed for the Cle Elum UGA. Unit quantity and density vary depending upon the development alternative considered.

TABLE III-1: CLE ELUM UGA ALTERNATIVE 5 RESIDENTIAL UNIT CHARACTERISTICS

Unit Type	Units	Size Range (SF)	Average Size (SF)	Density Units/Acre
Single Family Lakefront Units	47	1,500-2,500	2,000	3.0-7.0, 2.0-5.0
5,000-6,000 sq. ft. Residential	357	1,500-2,500	2,000	
7,000+ sq. ft. Residential	406	2,500-3,500	3,000	
Multifamily Condominiums	340	650-2,000	1,325	8.0-15.0
Apartments	184	650-1,000	800	

Source: Trendwest 2001

- *Detached Units:* Initially sold as undeveloped lots.
- *Wholly Owned Condominiums:* Sold as one unit.
- *Apartments:* Rental apartments with four to six units per building.

Costs of Construction and Development

Table III-2 summarizes the following assumptions used to calculate various tax revenues generated from the residential portion of the proposed UGA. Specific taxes are discussed in Section IV.

- The applicant provided estimated average sales prices for units and construction costs for multi-family residential units.
- Market sales prices for units were calculated based on assessed property value. Historically, assessed property value has been roughly 90.5% of fair market sales price (State of Washington Tax Reference Manual, 1996).
- It was assumed that after initial sale, lots would not be resold before a house is constructed.

- It was assumed that the assessed value of improved property, i.e. condominiums and constructed houses, would increase annually by 5.4% in 2000 dollars. The growth rate is the average appreciation rate for property in Kittitas County between 1992 and 1999 (Kittitas County Assessor's Report, 1999). Note: See Section IV, Estimated UGA Revenues for a discussion of the implications of Initiative 747 (I-747), passed in the November 2001 election, to this report.
- It was assumed that residential lots would not appreciate in value until they were improved with a house.

TABLE III-2: CLE ELUM UGA RESIDENTIAL SALES PRICES, CONSTRUCTION COSTS AND ASSESSED VALUE CHARACTERISTICS

Type	Initial Sale: Lot or Finished Unit	Estimated Avg. Lot Sales Price	Estimated Cost of Construction	Estimated Average Market Sales Price	Average Assessed Value
Lakefront Units	Lot	\$32,000	\$132,000	\$213,000	\$192,765
5-6,000 sq. ft. Residential	Lot	\$40,000	\$182,000	\$275,000	\$248,875
7,000+ sq. ft. Residential	Lot	\$65,500	\$231,000	\$360,000	\$325,800
Condominiums	Finished	---	\$119,250	\$150,000	\$136,000
Apartments			\$60,000		

Source: Trendwest 2000, 2001

Construction costs for Lakefront units, 5,000-6,000 sq. ft. residential units, and 7,000+ sq. ft. residential units were estimated using average square foot costs from RS Means' *Square Foot Costs 1998* (RS Means, 1997). Cost derivation is summarized below. All square foot costs are quoted at national averages, but are adjusted assuming the Yakima, Washington location factor of 1.02.

TABLE III-3: RESIDENTIAL CONSTRUCTION COST CALCULATIONS FOR ALTERNATIVE 5

	Average Cost per square foot	Location Factor	Adjusted Average per sf	Square Footage	Total Cost
Lakefront Units	\$64.85	× 1.02	≈ \$66.00	× 2,000	= \$132,000
5-6,000 sq. ft. Residential	\$89.05	× 1.02	≈ \$91.00	× 2,000	= \$182,000
7,000+ sq. ft. Residential	\$75.90	× 1.02	≈ \$77.00	× 3,000	= \$231,000

- *Lakefront Units:* Units were assumed to be average construction with wood-siding, wood-frame and comprised of two stories.
- *5,000-6,000 and 7,000+ sq. ft. Residential:* Units were assumed to be custom construction. An average cost was estimated assuming units would be either wood-frame, wood-siding or wood-frame with stone-siding. Units were assumed to be two-story construction.

B. COMMERCIAL/NON-RESIDENTIAL DEVELOPMENT

Structures

Trendwest Properties supplied construction cost information for all planned non-residential construction, except for the Community Recreation Center and the Business Park. Construction cost derivations for each of the three project components are summarized below.

Community Recreation Center

Trendwest plans to dedicate a parcel of land for the development and operation of a Community Recreation Center. Specific plans have not yet been finalized, including specific dimensions and construction costs for potential building structures. Facilities could include an indoor swimming pool, a sports court, and ballfields. The facility would be operated by the Upper Kittitas County Community Center, a non-profit organization. Because specific plans have not yet been determined, the proposed Community Recreation Center has been excluded from the quantitative results of this study.

Business Park

The Business Park proposed under Alternative 5 is 950,000 square feet, the same as analyzed under Alternative 2. Assuming an average of 20,000 square feet per two-story office building, this would result in approximately 47 two-story office buildings.

Trendwest Properties, Inc. has speculated that Business Park space would likely be wood frame, two-story buildings. Accordingly, an average cost per square foot of roughly \$57 was obtained. After adjusting for the location factor, the above specifications result in a total estimated cost per building of \$1,160,000. Table III-4 summarizes potential construction costs of the Business Park under Alternative 5.

TABLE III-4: CLE ELUM UGA CONSTRUCTION COST CALCULATIONS FOR THE BUSINESS PARK UNDER ALTERNATIVE 5

	Average Cost per square foot		Location factor		Total Square Footage		Total Cost
Alternative 5	\$57	×	1.02	×	950,000	=	\$54,520,000

Assessed Value of Commercial/Non-Residential Development

The initial assessed value of non-residential development at the UGA is assumed to equal the construction cost of the item in year of completion. Each year thereafter, assessed values for tax purposes are assumed to increase at a rate of 5.4% annually in 2000 dollars. Detailed annual non-residential construction costs are found in EXHIBIT 1.01.

C. GEOGRAPHIC DISTRIBUTION OF CONSTRUCTION COSTS

All construction costs for UGA development are assumed to be incurred at the worksite by various contractors on a non-speculative basis.¹ Sales tax revenues on construction costs accrue to the jurisdiction with primary taxing authority in any particular year. Accordingly, the City of Cle Elum would receive sales tax on those transactions, less the standard 15% redistribution of sales tax receipts to the County.

¹ To the extent that construction is speculative, Cle Elum sales tax receipts from construction costs would be overstated.

D. UGA DEMOGRAPHICS

The UGA Demographics section outlines the assumptions made for modeling the quantity of occupants within the UGA, including household sizes, occupancy rates, and personal expenditures.

Residency

The following residence classifications and unit-specific assumptions are adopted from Hobson Johnson & Associates' Cle Elum UGA Occupant Analysis (Hobson Johnson & Associates, 1999b).

The analysis of Alternatives 2, 3 and 4 included two classifications of residences:

- *Primary Residence:* Property occupied year-round by full-time residents.
- *Non-Primary Residence:* Property occupied on an occasional basis (i.e. weekends and vacations) including tourists and owners of second homes.

Table III-5 shows the residency classification for Alternative 5.

TABLE III-5: RESIDENCY CLASSIFICATION OF CLE ELUM UGA RESIDENTIAL DEVELOPMENT, ALTERNATIVE 5

Type	Percent Non-Primary	Percent Primary
Lakefront Units	0%	100%
5-6,000 sq. ft. Unit Residential	0%	100%
7,000+ sq. ft. Unit Residential	0%	100%
Whole-Ownership Condos	0%	100%

Occupant Household Size

Table III-6 outlines the average household size for each dwelling type proposed under Alternative 5.

TABLE III-6: OCCUPANT HOUSEHOLD SIZES FOR RESIDENCES AT CLE ELUM UGA, ALTERNATIVE 5

Type	Household Size
Lakefront Units	2.4
5-6,000 sq. ft. Unit Residential	2.4
7,000+ sq. ft. Unit Residential	2.4
Whole-Ownership Condos	2.4

- *Day-Only Visitors:* This study assumes that annual day-only visitors will number approximately 5% of total residents. The figure is based on averages at master planned communities within JELD-WEN developments in 1997 (Trendwest Properties, 1998).

Occupant Expenditures

Assumptions made for estimating permanent occupant expenditures under Alternative 5 are identical to those found in the DEIS fiscal impact analysis, Appendix H. Annual expenditures by permanent

residents are assumed to follow patterns exhibited within Washington State. Because Alternative 5 does not include the lodge, golf course, timeshare condominiums, Washington State Horse Park or recreational RV park, temporary occupant expenditure assumptions for each of these excluded components are not utilized for this analysis.

IV. ESTIMATED UGA REVENUES

The following sections outline revenue sources for jurisdictions affected by the development of the Cle Elum UGA. As discussed previously, revenue estimates are in constant 2000 dollars to facilitate revenue comparisons between years. The following table provides a quick summary of average annual revenue estimates for each jurisdiction.

REVENUE SUMMARY FROM CLE ELUM UGA DEVELOPMENT ALTERNATIVE 5
(Average Annual 000's of Constant 2000 dollars)

Public Service	Alternative 5
State of Washington	\$3.5-\$4 million
Kittitas County	\$600,000-\$700,000
City of Cle Elum	\$1-\$1.5 million
City of Roslyn	\$1,000 - \$5,000
Town of South Cle Elum	<\$1
City of Ellensburg	\$40,000 - \$50,000
School District No. 404	\$900,000 - \$950,000
Hospital District No. 2	\$250,000 - \$300,000

1/ Annual average reflects only those years where the agency holds service jurisdiction. See below for further discussion.
Source: Johnson Gardner 2001

Revenue Projections and Property Tax Initiatives

For most jurisdictions affected by development of the Cle Elum UGA, property tax is an important revenue source. Initiative 747 (I-747) passed in the November 2001 election limits general property tax revenues to 1% growth annually without voter approval.

The long-term effect of the passage of I-747 is uncertain at this time. The measure only applies to general levies² and only allows for property tax revenue growth exceeding 1% with voter approval. If public services suffer noticeably due to I-747, voters may decide to increase tax revenue at the local level. Voters could also vote to repeal or reform I-747 at a later date. Essentially, the real, long-term impact of I-747 is greatly speculative so soon after its approval.

Due to the uncertainty of I-747, property tax revenue analysis and detailed revenue estimates in this document do not reflect the potential effects of I-747. However, as the primary service provider to the Cle Elum UGA after annexation, the City of Cle Elum is particularly affected by fluctuations in

² Distinction between general levies and special levies is discussed later in this section. Simply, general levies are those property taxes that jurisdictions need not put before voters for approval.

property tax revenue collection. To give some perspective to future Cle Elum fiscal impacts if I-747 is binding, discussion of the potential impacts of I-747 to City of Cle Elum is found in this Revenues section, Net Impacts (Section VI) and Cumulative Impacts (Section VII).

A. STATE OF WASHINGTON

Summary for State of Washington

Table IV-1 summarizes potential State of Washington revenues under Alternative 5. Figures provided are for selected years of build-out. Figures under the last column, All Years, are the sum for each respective revenue source. EXHIBITS 2.01-2.07 provide detailed, annual revenue figures for each of the years of build-out. All revenue figures are estimates resulting from assumptions as outlined previously. The projections are not precise point estimates, but rather approximations. Further details of revenue flow differences are provided in discussions of specific revenue sources later in this section.

The State of Washington may receive average tax revenues ranging between \$3.0 million and \$3.5 million annually for all thirty years of build-out. Average, annual one-time revenues, largely due to construction incidence, may reach a range of between \$900,000 and \$1.0 million through the entire study period. Annual average recurring revenues, comprised largely of retail sales tax and property tax receipts, may range between \$2.0 million and \$2.5 million.

TABLE IV-1: STATE OF WASHINGTON REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
Development Permit & Review Fees	<\$1	<\$1	<\$1	<\$1	<\$1	\$4
Sales Tax	\$1,938	\$2,091	\$1,508	\$1,861	\$1,786	\$56,473
B&O Tax	\$128	\$167	\$129	\$160	\$157	\$4,689
Real Estate Excise Tax	\$146	\$294	\$202	\$259	\$304	\$7,467
Property Tax	\$0	\$328	\$581	\$772	\$935	\$18,627
Motor Vehicle Fuel Tax	\$30	\$221	\$271	\$345	\$381	\$8,787
Timber Excise Tax	\$2	\$0	\$0	\$0	\$0	\$5
<i>Total Revenues</i>	<i>\$2,243</i>	<i>\$3,102</i>	<i>\$2,691</i>	<i>\$3,397</i>	<i>\$3,563</i>	<i>\$96,051</i>
One-Time Revenues	\$2,079	\$1,533	\$614	\$721	\$524	\$28,899
Recurring Revenues	\$164	\$1,549	\$2,076	\$2,676	\$3,039	\$67,152

Note: totals may not sum due to rounding
Source: Johnson Gardner 2001

Projected State revenues would likely not impact current State totals significantly. Assuming all inflow would contribute to the General Fund, Year 1 total revenues for would amount to less than one-tenth of one-percent of the \$14.1 billion General Fund total in 1998 (State of Washington Office of Financial Management, 1999). Through the build-out period, annual average revenues would still amount to roughly less than one-tenth of one-percent of the 1998 General Fund total. Impacts of specific revenue sources would be roughly similar in scale.

Revenue Sources

Detailed information about each revenue source for the State of Washington is found below. Annual calculations for each revenue source may be found in EXHIBITS 2.01-2.07. Technical explanation of each revenue source and its mechanism are found in Appendix H of the Draft EIS. If a tax, fee or other revenue source has been altered by legislation or local policy since the publication of the Draft EIS, appropriate explanation is provided below.

Development Review Fees

Building code fee revenues would likely never exceed \$1,000 in any particular year for all development alternatives. Fee revenue under Alternative 5 may likely be the greatest among all development alternatives, given the greater number of individual structures planned, primarily single family residential. EXHIBIT 2.02 provides detailed, annual permit fee revenues for Alternative 5.

Retail Sales Tax

Table IV-2 below provides a summary of State sales tax revenue due to both construction and occupant expenditure activities.

TABLE IV-2: STATE OF WASHINGTON RETAIL SALES TAX REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Construction	\$1,814	\$1,174	\$385	\$431	\$205	\$20,011
Resident Spending	\$124	\$917	\$1,124	\$1,431	\$1,581	\$36,462
<i>Total Revenues</i>	<i>\$1,938</i>	<i>\$2,091</i>	<i>\$1,509</i>	<i>\$1,862</i>	<i>\$1,786</i>	<i>\$56,473</i>

Note: Totals may not sum due to rounding
Source: Johnson Gardner 2001

Average annual revenues under Alternative 5 are projected to range between \$1.5 to \$2 million. As Table IV-2 demonstrates, average annual sales tax revenue from construction would likely range from \$600,000 to \$700,000. Growing from roughly \$125,000 to the neighborhood of \$1.5 million, tax revenues from resident spending are projected to average \$1.0 million to \$1.5 million annually.

Business & Occupation Tax (B&O)

Table IV-3 below provides a summary of potential business and occupation tax revenues for various years of the analysis due to the development of the UGA. Detailed, annual tables of estimates are found in EXHIBIT 2.04. Engineering and consulting fees, included as part of pre-development costs, are subject to the Select Business Services B&O tax rate and are reported separately in Table IV-3. Annual average revenues are projected to reach the range of \$150,000 to \$200,000 for the study period, growing from \$128,000 in Year 1 to over \$150,000 by Year 30.

TABLE IV-3: STATE OF WASHINGTON BUSINESS & OCCUPATION TAX REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Tax on Retail Services	\$126	\$167	\$129	\$160	\$157	\$4,675
Tax on Select Business Services ¹	\$2	\$0	\$0	\$0	\$0	\$14
<i>Total B&O Tax Revenues</i>	<i>\$128</i>	<i>\$167</i>	<i>\$129</i>	<i>\$160</i>	<i>\$157</i>	<i>\$4,689</i>

¹ Tax on Select Business Services would occur between Project Years 1 and 5 and would total an estimated \$14,000.
Source: Johnson Gardner 2001

Real Estate Excise Tax

Table IV-4 below summarizes total estimated real estate excise tax revenue over the course of the first thirty years of the UGA under Alternative 5. Detailed annual estimates for REET revenue are found in EXHIBIT 2.05.

TABLE IV-4: STATE OF WASHINGTON REVENUES FROM THE REAL ESTATE EXCISE TAX DUE TO THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Residential Property Sale Value	\$11,532	\$21,622	\$15,937	\$20,447	\$23,970	\$581,226
Business Park Property Sale Value ¹	\$0	\$1,600	\$0	\$0	\$0	\$8,000
<i>Total Revenues from Excise Tax</i>	<i>\$146</i>	<i>\$294</i>	<i>\$202</i>	<i>\$259</i>	<i>\$304</i>	<i>\$7,467</i>

¹ For the purpose of this fiscal analysis, timing of Business Park land sales was assumed to occur in even increments between Years 2 and 6.
Source: Johnson Gardner 2001

The scope of single-family residential development under Alternative 5 would likely result in State REET revenues in the range of \$200,000 to \$250,000 annually on average throughout the thirty-year build-out.

Property Tax

With annual tax assessment occurring after August 1 of each year, only new construction finished before that date is added to the current year tax base. Therefore, only a portion of new construction in any year is actually added to the year's tax base, thus delaying revenues from new construction for affected jurisdictions. Based on an assessment of likely annual construction scheduling by (Trendwest Properties, 2001), it was assumed that 55% of annual new construction would occur before August 1. Therefore, 45% of finished construction in any year is delayed one year for assessment and taxation.

Table IV-5 below provides a summary of State property tax revenue for selected years under Alternative 5. Annual total assessed values for construction, levy rates, and property tax revenue estimates are found in EXHIBIT 2.06.

Under Alternative 5, the State could expect to receive annual average property tax revenues of between \$600,000 and \$700,000. Alternative 5 poses the greatest scale of residential development, and thus greatest potential tax revenue from residential assessment.

TABLE IV-5: STATE OF WASHINGTON PROPERTY TAX REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Property Tax Revenues	\$0	\$328	\$581	\$772	\$935	\$18,627

Source: Johnson Gardner 2001

Based on historical trends, the State levy rate in Kittitas County would decrease from roughly \$3.21 per \$1,000 of assessed value to approximately \$0.94 per \$1,000 of assessed value. Across the thirty-year build-out, the average annual levy rate may register at nearly \$1.42 per \$1,000 of assessed property value. The decrease in the State levy rate is based on the first reduction in the rate since Referendum 47.

Because there have been few observed changes in the levy since the new law, it is difficult to reliably project the probable levy rate trend through UGA build-out. Furthermore, annual, real changes may be slightly greater than the 4.1% assumed for this analysis due to the passage of I-747 in November of 2001. As described previously, due to the uncertainty of I-747 and its effects at the present time, a detailed analysis of the effects of I-747 on the entire State of Washington property tax revenue system is beyond the scope of this analysis.

Timber Excise Tax

Due to the greater dedication of open space, timber excise tax revenues are anticipated to be somewhat lower under Alternative 5 than under Alternatives 2, 3 and 4 and would total \$5,000.

Motor Vehicle Fuel Tax

Table IV-6 below provides estimated potential motor vehicle fuel tax revenues for the State of Washington over the projected thirty-year build-out period of Cle Elum UGA under Alternative 5.

TABLE IV-6: STATE OF WASHINGTON MOTOR VEHICLE FUEL TAX REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Fuel Expenditures	\$129	\$961	\$1,177	\$1,499	\$1,656	\$38,202
Total Revenues (\$.023/gallon)	\$30	\$221	\$271	\$345	\$381	\$8,787

Source: Johnson Gardner 2001

Annual revenues are projected to average between \$250,000 and \$300,000. Average annual fuel expenditures under Alternative 5 are expected to be lower than other alternatives given the exclusion of tourist/commercial components. Spending on fuel is expected to average \$1 million to \$1.5 million annually.

B. KITTITAS COUNTY

Table IV-7 summarizes the major sources of incremental tax revenue for Kittitas County due to UGA build-out and operations. Designation of revenue sources as one-time or recurring is also summarized.

TABLE IV-7: KITTITAS COUNTY REVENUE SOURCES FROM DEVELOPMENT OF CLE ELUM UGA

Revenue Source	One-Time or Recurring
<i>Development Permit & Review Fees³</i>	One-Time
<i>Retail Sales Tax</i>	Recurring
<i>Real Estate Excise Tax (REET) Fees</i>	One-Time
<i>Property Tax</i>	Recurring
<i>Shared Revenues</i>	Recurring

Below is a summary of County revenue projections for the sources listed above. Following are separate discussions of each County tax revenue source and projected inflows for Alternative 5.

Summary for Kittitas County

Table IV-8 summarizes potential Kittitas County revenues under development Alternative 5. EXHIBITS 2.01-2.07 provide detailed, annual revenue figures for each of the years of build-out.

TABLE IV-8: KITTITAS COUNTY REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
Development Permit & Review Fees	\$263	\$121	\$48	\$52	\$32	\$2,383
Retail Sales Tax	\$48	\$71	\$95	\$120	\$126	\$3,182
Real Estate Excise Tax	\$2	\$4	\$2	\$3	\$4	\$90
Property Tax	\$0	\$158	\$303	\$466	\$652	\$11,123
Shared Revenues	\$0	\$65	\$108	\$138	\$158	\$3,346
Timber Excise Tax	\$5	\$0	\$0	\$0	\$0	\$14
Total Revenues	\$499	\$419	\$557	\$779	\$972	\$20,138
One-Time Revenues	\$492	\$151	\$59	\$65	\$40	\$2,949
Recurring Revenues	\$7	\$267	\$498	\$714	\$931	\$17,189

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

³ The City of Cle Elum has discussed establishing a new building department responsible for permitting construction within the city. In that event, Kittitas County revenues would be decreased by the value of development permit and review fee projections, which would shift to the City of Cle Elum.

Kittitas County is projected to receive annual average tax revenues from between \$600,000 and \$700,000. Annual average one-time revenues, largely due to construction incidence, are projected to range from between \$90,000 and \$100,000. Because construction incurs the greatest share of one-time revenues, the County could expect the most of this inflow to occur by Year 10. Recurring revenues, comprised largely of property tax and retail sales tax receipts, are projected to average between \$500,000 and \$600,000 annually.

Alternative 5 is not expected to generate as much tax revenue for the County as other alternatives with tourist facilities. Non-primary occupants, i.e. tourists, generally spend a greater amount per day than regular, full-time residents. The result is lower taxable economic activity, even though Alternative 5 poses significant residential development.

However, projected revenues would measurably impact current County totals. Average annual revenue estimates under Alternative 5 would amount to a two percent increase in the \$28.6 million County total for 1999 (Kittitas County, 1999).

Kittitas County Revenue Sources

Below are detailed analyses of each revenue source and potential revenue flow from each as the UGA, as developed over the thirty-year study period. Tax sources affected by development of Alternative 5 do not differ from those explained in the DEIS fiscal impact analysis, Appendix H. Unless noted, tax mechanisms and related assumptions for this analysis are identical to those found in the DEIS. Full schedules of annual revenue levels from each source are found in EXHIBITS 2.01-2.07.

Development Permits and Review Fees

UGA development will require numerous permit reviews and inspections from the City of Cle Elum, which currently contracts with Kittitas County for these services. The City of Cle Elum would collect twenty percent of fee revenues, while the County would retain the remaining eighty percent (Telephone interview with Delilah Bannister, 1999). As noted earlier, the City of Cle Elum may establish a new building department. If this occurs, permit and fee revenues discussed below would be retained the City of Cle Elum rather than distributed to Kittitas County as discussed below. However, because the department has not yet been established, this study assumes the continuation of the present arrangement.

All development permit and review fee details and assumptions for this analysis are identical to those found in the DEIS fiscal impact analysis, Appendix H. In the specific case of Alternative 5, building permit fees for residential units are identical to those found in the previous analysis. Business Park building permit fees for Alternative 5 would be identical to those for Alternative 2, which proposes the same sized park at 950,000 square feet.

Permit and Review Fee Revenue Estimates

Table IV-9 below summarizes potential development fee revenues for Alternative 5 assuming Kittitas County retains permit and review duties. Detailed annual development and review fee revenues to the County under this scenario are found in EXHIBIT 2.02.

**TABLE IV-9 KITTTAS COUNTY REVENUES FROM DEVELOPMENT REVIEW AND INSPECTION FEES
GENERATED BY BUILD-OUT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)**

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
Permit Issuance Fee	<\$1	<\$1	<\$1	<\$1	<\$1	\$17
Dwelling Unit Fee	<\$1	<\$1	\$0	\$0	\$0	\$1
Basic Building Permit	\$44	\$51	\$14	\$16	\$4	\$850
Plan Review	\$26	\$29	\$7	\$8	\$2	\$466
Mechanical Permit	\$4	\$4	\$1	\$1	\$0	\$54
Fire & Life Safety Plan Review	\$1	\$1	\$0	\$0	\$0	\$10
Sprinkler Permit and Review	\$3	\$2	\$0	\$0	\$0	\$22
Permits & Fees for Other Development	\$185	\$33	\$26	\$26	\$26	\$1238
Total Revenues	\$263	\$121	\$48	\$52	\$32	\$2,658

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Retail Sales Tax

Table IV-10 below summarizes retail sales tax revenue from the construction and commerce of the UGA over the thirty-year study period for Alternative 5. Unlike Alternatives 2, 3 and 4, Alternative 5 does not include a lodge or other hotel/motel tax-generating development. As such, the following analysis only considers County retail sales tax projections. Detailed annual estimates of sales tax revenue for Kittitas County are found in EXHIBIT 2.03.

**TABLE IV-10: KITTTAS COUNTY RETAIL SALES TAX CONSTRUCTION AND
COMMERCE OF CLE ELUM UGA: ALTERNATIVE 5
(000's of Constant 2000 dollars)**

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Construction	\$42	\$27	\$9	\$10	\$5	\$462
Spending	\$6	\$44	\$86	\$110	\$122	\$2,720
Total Sales Tax Revenues:	\$48	\$71	\$95	\$120	\$127	\$3,182

Source: Johnson Gardner 2001

Alternative 5 would generate lower retail sales tax revenues created by Alternatives 2, 3 and 4. Total sales tax revenues would average approximately \$100,000 annually, compared to the other development alternatives. Approximately \$90,000 to \$100,000 of the annual total would be due to UGA resident spending. Sales tax revenues would be significant for the current Kittitas County tax base. Average annual revenues under Alternative 5 would make roughly a 5%-10% contribution to the projected, 1999 County retail sales tax inflow of \$1.8 million (Kittitas County, 1999).

Real Estate Excise Taxes

Table IV-11 below summarizes total estimated real estate excise tax revenue to the County over the course of the thirty-year study period under Alternative 5. Detailed annual estimates for REET revenue are found in EXHIBIT 2.05.

TABLE IV-11: KITTITAS COUNTY REVENUES FROM REAL ESTATE EXCISE TAX FEES DUE TO THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Residential Property Sale Value	\$11,532	\$21,622	\$15,937	\$20,447	\$29,970	\$561,226
Business Park Property Sale Value ¹	\$0	\$1,600	\$0	\$0	\$0	\$8,000
Total Revenues from Excise Tax	\$2	\$4	\$2	\$3	\$4	\$90

¹ For the purpose of this fiscal analysis, timing of Business Park land sale was assumed to occur in even increments between Years 2 and 6.

Source: Johnson Gardner 2001

Given its scope of residential development, Alternative 5 unsurprisingly poses substantial real estate sales annually. Accordingly, the County may receive as much as \$2,000 to \$4,000 annually from real estate excise tax fees. Average revenues under Alternative 5 would make roughly a 5% to 10% contribution to the projected, 1999 County REET inflow of \$30,725 (Kittitas County, 1999).

Property Taxes

As with State property tax revenue projections discussed above, County property tax revenue projections also reflect the new assumption that 55% of annual new construction will occur before August 1, thus delaying 45% of tax revenues from new construction each year to the following tax year.

Table IV-12 below provides estimated property tax revenues for Kittitas County for selected years under Alternative 5. Detailed annual estimates for Kittitas County property tax revenues are found in EXHIBIT 2.06.

TABLE IV-12: KITTITAS COUNTY PROPERTY TAX REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Alternative 5 Revenue Source	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>General Levy</i>						
Total Revenues	\$0	\$158	\$303	\$466	\$652	\$11,123

^{1/} Tax per \$1,000 of assessed property value.

Source: Johnson Gardner 2001

Revenues from the general levy would likely be substantial under Alternative 5, which would feature the greatest scale of single-family residential construction. Annual average revenues are projected between \$350,000 and 400,000. Across the study period, roughly 4% of all property tax revenues would come new annual construction annually and the remaining from existing UGA property.

Property tax revenues from the UGA would be significant for the current Kittitas County tax base. Average annual revenues under Alternative 5 would make roughly a 10%-15% contribution to the projected, 1999 County current expense property tax inflow of \$2.9 million (Kittitas County Assessor's Report, 1999).

As a result of assumptions for property tax analysis, the County general levy rate is projected to decrease from roughly \$1.44 per \$1,000 of assessed value to approximately \$0.65 per \$1,000 of assessed value in all three development alternatives. The thirty-year decline would amount to roughly a 44% decrease from the 1998 levy of \$1.48 per \$1,000 of assessed value. Over time, decreases in levy rates would likely be more accelerated if voters do not approve property tax revenue increases greater than provided for in Initiative 747. However, due to the uncertainty of I-747, detailed, specific projections of the effects on the Kittitas County property tax system are beyond the scope of this analysis. The following summarizes possible outcomes and their effects on levy rates.

- *Increased County Spending:* Slower reductions in levy rates, as more revenue is needed. As previously noted, special circumstances and a resulting supermajority vote can in fact increase budgets by more than the rate of inflation.
- *Higher Growth in Property Values/New Construction:* Further reductions in levy rates given a larger relative tax base value.
- *Lower Growth in Property Value/New Construction:* Slower reductions in levy rates due to slower increases in the tax base.

Shared Revenues

Table IV-13 provides County revenue estimates for selected years of build-out under Alternative 5, assuming the master planned community is fully developed by Year 30. Detailed, annual estimates for shared revenues for Kittitas County are found in EXHIBIT 2.07.

TABLE IV-13: KITTITAS COUNTY SHARED REVENUES FROM THE DEVELOPMENT OF THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Motor Vehicle Fuel Tax (\$50/capita)	\$0	\$65	\$108	\$137	\$157	\$2,827
Liquor Excise Tax:	\$0	<\$1	<\$1	<\$1	<\$1	\$12
Share from Cle Elum (2%)						
<i>Total Shared Revenues</i>	<i>\$0</i>	<i>\$65</i>	<i>\$108</i>	<i>\$108</i>	<i>\$158</i>	<i>\$3,346</i>

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Kittitas County would likely receive greater shared revenues under Alternative 5 than under any other development plan. Average annual shared revenues are projected between \$100,000 and \$150,000. The vast majority would be from distributions of the motor vehicle fuel tax, at \$90,000 to \$100,000 annually.

Average annual revenues under Alternative 5 would amount roughly to a 25%-30% increase in the projected 1999 County shared revenue inflow of \$391,000 (Kittitas County, 1998).

C. CITY OF CLE ELUM

Under Alternative 5, the City of Cle Elum would receive tax revenues from identical sources identified for Alternatives 2, 3 and 4 as discussed in the DEIS fiscal impact analysis, Appendix H. The only exception is the exclusion of the City hotel/motel tax due to the omission of the lodge in Alternative 5. Detailed discussion of each tax source may be found in Appendix H of the Draft EIS.

Summary for City of Cle Elum

Table IV-14 summarizes potential City revenues under each of development Alternative 5. EXHIBITS 2.01-2.07 provide detailed, annual revenue figures for each of the years of build-out.

TABLE IV-14: CITY OF CLE ELUM REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
Development Permit & Review Fees	\$66	\$30	\$12	\$13	\$8	\$596
Retail Sales Tax	\$241	\$183	\$74	\$87	\$61	\$3,425
Real Estate Excise Tax	\$29	\$57	\$39	\$51	\$59	\$1,458
Property Tax	\$0	\$279	\$586	\$1,072	\$1,785	\$25,666
Shared Revenues	\$0	\$42	\$69	\$88	\$101	\$2,143
<i>Total Revenues</i>	<i>\$336</i>	<i>\$591</i>	<i>\$781</i>	<i>\$1,311</i>	<i>\$2,014</i>	<i>\$33,289</i>
One-Time Revenues	\$332	\$241	\$102	\$120	\$94	\$4,671
Recurring Revenues	\$4	\$350	\$679	\$1,191	\$1,919	\$28,618

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Average annual tax revenues are projected between \$1 million and \$1.5 million under Alternative 5. Annual one-time revenues, largely due to construction incidence, may average between \$150,000 and \$200,000 through the entire study period. Recurring revenues may average between \$900,000 and \$1 million annually.

After a two-year property tax lag, the City of Cle Elum would likely experience the greatest tax revenue impact from development under Alternative 5. Average revenues under Alternative 5 would likely exceed estimates for Alternative 3, the most similar of the other alternatives, though not by a great amount. Reasons for the revenue difference are summarized as follows:

- *Residential Impact:* Planned development under Alternative 5 poses the greatest residential scope among the alternatives. Accordingly, property tax revenues, real estate excise taxes and development fee revenues are greatest under the fifth alternative.
- *Permanent Population Impact:* Alternative 5 comprises the greatest primary resident population impacts among the alternatives. Accordingly, shared revenues will likely be greatest under Alternative 5.

Projected tax revenues would measurably impact current City totals. Average annual tax revenues under Alternative 5 would amount to a 200%-250% increase in the \$451,890 total tax-based revenues⁴ for 1999 (City of Cle Elum, 1999).

⁴ Excludes intergovernmental grants, non-building licenses and permits, fines, forfeitures, donations, and other non-tax-based revenues.

City of Cle Elum Revenue Sources

The following subsections provide detailed discussions of estimated revenues from each potential tax and fee source mentioned above for the City of Cle Elum. Assumptions required for City revenue analysis from each source are identical to those discussed in the DEIS fiscal impact analysis, Appendix H, unless specifically noted. Full schedules of annual revenue levels from each source are found in EXHIBITS 2.01 - 2.07.

Development Permits and Review Fees

Permit and Review Fee Revenue Estimates

As described previously, the City of Cle Elum has discussed establishing a new building department responsible for permitting construction within the city. In that event, City of Cle Elum revenues would be increased by the value of development permit and review fee projections currently assigned to the County. This analysis assumes the current arrangement between the City and the County.

The following summarizes potential development fee revenues for Alternative 5. Detailed annual development and review fee revenue for Cle Elum is found in EXHIBIT 2.02.

Under Alternative 5, annual average permit fee revenues were estimated at between \$10,000 and \$15,000. Annual average permit revenues for basic building permits and plan review fees were estimated between \$1,000 to \$5,000 each. Revenue estimates for Alternative 5 are summarized in Table IV-15 below.

TABLE IV-15: CITY OF CLE ELUM REVENUES FROM DEVELOPMENT REVIEW AND INSPECTION FEES GENERATED BY BUILD-OUT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
Permit Issuance Fee	<\$1	<\$1	<\$1	<\$1	<\$1	\$2
Dwelling Unit Fee	<\$1	<\$1	\$0	\$0	\$0	<\$1
Basic Building Permit	\$11	\$13	\$3	\$4	\$1	\$95
Plan Review	\$6	\$7	\$2	\$2	<\$1	\$50
Mechanical Permit	\$1	<\$1	<\$1	<\$1	<\$1	\$5
Fire & Life Safety Plan Review	<\$1	<\$1	\$0	\$0	\$0	<\$1
Sprinkler Permit and Review	\$1	<\$1	\$0	\$0	\$0	<\$1
Permits & Fees for Other Development	\$46	\$8	\$7	\$7	\$7	\$168
Total Revenues	\$66	\$30	\$12	\$13	\$8	\$320

Notes: Figures may not sum due to rounding. Revenue projections assume the existing split of development review and inspection duties between the City and the County.
Source: Johnson Gardner 2001

UGA development would contribute significantly to the current permit-fee revenue base. The City of Cle Elum projected \$26,000 in building permit revenues for 1999 (City of Cle Elum, 1999).

Average annual revenues under Alternative 5 would amount to a 40% to 50% increase in 1999 projected City fee inflow (under existing development review conditions).

Retail Sales Tax

Table IV-16 below summarizes retail sales tax revenue from the construction and commerce of the UGA over the thirty-year study period for Alternative 5. Detailed annual estimates of sales tax revenue for Cle Elum are found in EXHIBIT 2.03.

Average annual sales tax revenues under Alternative 5 are projected between \$100,000 to \$150,000. Sales tax revenue potential would be lowest under Alternative 5, compared to the other development alternatives.

TABLE IV-16: CITY OF CLE ELUM RETAIL SALES TAX REVENUE IMPACTS FROM CONSTRUCTION AND COMMERCE OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Construction	\$237	\$153	\$50	\$56	\$27	\$2,617
Spending	\$4	\$30	\$24	\$30	\$34	\$808
Total Sales Tax Revenues:	\$241	\$183	\$74	\$86	\$61	\$3,425

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Although sales tax revenues would be lower under Alternative 5 than under the other development alternatives, they would still represent a significant contribution to the current Cle Elum tax base. Average annual revenues under Alternative 5 would make roughly a 30%-40% contribution to the projected 1999 City retail sales tax inflow of \$300,000 (City of Cle Elum, 1998).

Real Estate Excise Taxes

Table IV-17 below summarizes total estimated real estate excise tax revenue to the City over the course of the first thirty years of the UGA under Alternative 5. Detailed annual estimates for REET revenue are found in EXHIBIT 2.05. As utilized in the UGA DEIS, the City REET is \$0.0025 per \$1 of property value transacted. This applies to new residential land sales, residential property and land re-sales, as well as Business Park land sales. Residential land sales assumptions are identical to those in the UGA DEIS.

TABLE IV-17: CITY OF CLE ELUM REVENUES FROM THE REAL ESTATE EXCISE TAX DUE TO THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Residential Property Sale Value	\$11,532	\$21,622	\$15,937	\$20,447	\$29,970	\$561,226
Business Park Property Sale Value ¹	\$0	\$1,600	\$0	\$0	\$0	\$8,000
Total Revenues from Excise Tax	\$29	\$57	\$39	\$51	\$59	\$1,458

¹ For the purpose of this fiscal analysis, timing of Business Park land sale was assumed to occur in even increments between Years 2 and 6.

Source: Johnson Gardner 2001

Given its scope of residential development and comprising the planned 950,000 square foot Business Park, Alternative 5 poses the greatest potential REET revenues for the City among the alternatives. Average annual REET revenues under Alternative 5 are projected between \$40,000 to \$50,000.

REET revenues would be significant for the current City tax base. Average annual revenues under Alternative 5 would make roughly a 300% to 350% contribution to the projected, 1999 Cle Elum REET inflow of \$13,800 (City of Cle Elum, 1998).

Property Taxes

As with State and County property tax revenue estimates, this analysis assumes that 55% of all new construction annually will occur before August 1. As a result, 45% of all new construction in a given year will not be assessed for the current tax year, but rather the following year.

Table IV-18 below provides estimated property tax revenues for the City of Cle Elum for selected years. Detailed annual estimates for Cle Elum property tax revenues are found in EXHIBIT 2.06 for Alternative 5.

Under Alternative 5, average annual property tax revenue are projected between \$800,000 and \$900,000. Roughly 97% of property tax revenues would be recurring from existing UGA property after it is constructed; the City could receive \$20,000 to \$30,000 annually from new construction assessment, assuming the thirty year build-out schedule.

TABLE IV-18: CITY OF CLE ELUM PROPERTY TAX REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i> Property Tax Revenues	\$0	\$279	\$586	\$1,072	\$1,785	\$25,666

Source: Johnson Gardner 2001

Property tax revenues would be significant for the current Cle Elum revenue flow. Average annual projected revenues under Alternative 5 would make roughly a 350%-400% contribution to the projected 1999 City property tax inflow of \$240,285 (Kittitas County Assessor's Report, 1999).

I-747 Effects

The practical effect of I-747 would be smaller increases in annual City property tax revenues coinciding with a growing City tax base due to new development, including the Cle Elum UGA, and inherent real estate value growth. The result is accelerated downward pressure on the City levy rate. As stated earlier, property tax revenue estimates summarized in Table IV-19 assumes an annual, real levy rate decline of 1% based on the City's tax history. Under I-747, the levy rate would undoubtedly drop at a faster rate.

Because the levy rate is ultimately determined by the total City assessed value and the City's annual property tax levy amount, projections of future City levy rates is difficult considering voters may approve property tax revenues in excess of the natural cap dictated by I-747. However, City of Cle

Elum fiscal consultant (Microflex, Inc., 2001) has modeled the potential impacts of I-747 on City property tax revenues, which are summarized in the following table.

TABLE IV-19. CITY OF CLE ELUM PROPERTY TAX REVENUES GENERATED BY THE DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5: INITIATIVE 747
(000's of Constant 2000 dollars)

Source of Revenue	Year 2	Year 4	Year 6	Year 8	Year 10
<i>Alternative 5 without I-747</i>					
Property Tax Levy Rate	\$2.3654	\$2.3183	\$2.2722	\$2.2270	\$2.1827
<i>Alternative 5 with I-747</i>					
Property Tax Levy Rate	---	\$2.3150	\$2.1928	\$2.0519	\$1.9054
<i>Levy Rate Decrease due to I-747</i>	\$0	\$0.0033	\$0.0794	\$0.1751	\$0.2773
Percentage Decrease (%)	0%	<1%	3.5%	7.9%	12.7%

Source: Microflex, Inc. 2001

I-747-induced decreases in property tax revenues from the Cle Elum UGA, resulting from accelerated drops in levy rate, would be of most concern in the first ten years of development given lags in the receipt of property taxes. If Cle Elum voters do not approve tax increases above 1%, voter-approved Initiative 747 would have measurable impacts upon property tax revenues generated by Cle Elum UGA development. The effective City levy rate is projected to decline faster under I-747 than without the tax measure by an average of 1.3% annually. After one decade, the City levy rate could be as much as an estimated 12.7% lower under I-747 than it would otherwise, and by extension, would City property tax revenues.

Shared Revenues

Table IV-20 provides City revenue estimates for selected years for Alternative 5, assuming the master planned community is fully developed by Year 30. Detailed, annual estimates for shared revenues for Kittitas County is found in EXHIBIT 2.07 for Alternative 5.

TABLE IV-20: CITY OF CLE ELUM SHARED REVENUES FROM THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

<i>Alternative 5</i> Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Primary Occupant Population</i>	243	1,808	2,215	2,819	3,115	71,858
Motor Vehicle Fuel Tax (\$23 per capita)	\$0	\$30	\$50	\$64	\$73	\$1,548
Liquor Sales Tax (\$9 per capita)	\$0	\$12	\$20	\$25	\$29	\$607
Less: 2% Distribution to County	\$0	<\$1	<\$1	\$1	\$1	\$12
Net Liquor Sales Tax	\$0	\$12	\$20	\$24	\$28	\$595
<i>Total Shared Revenues</i>	\$0	\$42	\$69	\$88	\$101	\$2,143

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

The City of Cle Elum would likely receive greater shared revenues under Alternative 5 than the other development plans. Under Alternative 5, annual average revenues are projected to range from \$70,000 to \$80,000. Permanent population would be greatest under Alternative 5, driving the higher shared revenues.

Average annual revenues under Alternative 5 would amount roughly to a 110%-120% increase in the projected 1999 City motor vehicle fuel tax and liquor sales tax revenue inflow of \$57,654 (City of Cle Elum, 1998).

Utility Service Revenues

City of Cle Elum is developing a regional water supply system and a planning a regional wastewater treatment plant to serve the City, the UGA, the Town of South Cle Elum, and the MPR (refer to Section 3.16, Utilities, of the Final EIS for additional information). Trendwest Properties would contribute to funding for construction costs of the water and wastewater treatment facilities, in addition to providing a site on its property within the UGA for the water treatment facility. The City and Trendwest entered into a Water Supply System Project Development Agreement on June 2001. The agreement on the regional wastewater project is not yet finalized; construction costs would be prorated among parties in a yet undetermined manner (Telephone interview with Mike Moyer, 1999). Specific revenue estimates resulting from the utility agreements have not been estimated.

Indirect Revenues

Potential indirect revenue impacts to the City of Cle Elum would be generated by employment population and induced growth. Refer to the DEIS fiscal impact analysis, Appendix H for additional detail on types of revenue impacts.

D. CITY OF ROSLYN

The City of Roslyn will not hold direct jurisdiction at the UGA. As a result, direct revenue impact on Roslyn will likely be limited to sales tax on off-site expenditures by UGA occupants.

Retail Sales Tax

Table IV-21 below summarizes retail sales tax revenue from commerce of the UGA over the thirty-year study period for Alternative 5. Detailed annual estimates of sales tax revenue for Roslyn are found in EXHIBIT 2.03.

TABLE IV-21: CITY OF ROSLYN RETAIL SALES TAX REVENUE IMPACTS FROM OPERATION OF THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i> Spending	\$1	\$6	\$4	\$5	\$5	\$129

Source: Johnson Gardner 2001

Alternative 5 would likely generate the lowest retail sales tax revenue for the City of Roslyn compared to the other development alternatives. Again, Alternative 5 excludes tourist facilities, thus

retail spending will be lower per capita under Alternative 5 compared to the other development alternatives, Average annual revenues under Alternative 5 are projected to range from \$1,000 to \$5,000. Revenue flow would be restricted to spending by permanent occupants of the UGA and some construction expenditures.

Sales tax revenues would not be insignificant for the Roslyn tax base. Average annual revenues under Alternative 5 would make roughly a 10% contribution to projected, 1999 City retail sales tax inflow of \$42,000 (City of Roslyn, 1998).

Indirect Revenues

Alternative 5 will pose identical types of indirect revenues to the City of Roslyn, with the exception of lower numbers of visits from tourists as a result of the exclusion of tourist facilities from Alternative 5. Further details of potential indirect impacts may be found in Appendix H of the DEIS.

E. TOWN OF SOUTH CLE ELUM

Revenue impacts to the Town of South Cle Elum will be identical to those identified in the DEIS fiscal impact analysis, Appendix H, with the exception of tourist-related revenues. Additional discussion of South Cle Elum impacts may be found in that document.

F. CITY OF ELLENSBURG

Similar to analysis in the DEIS fiscal impact analysis, Appendix H, the City of Ellensburg will receive off-site visits by UGA occupants and associated retail sales tax revenues.

Retail Sales Tax

Table IV-22 below summarizes retail sales tax revenue from development of the UGA over the thirty-year build-out period. Detailed annual estimates of sales tax revenue for the City of Ellensburg are found in EXHIBIT 2.03.

Average annual revenues under Alternative 5 are projected to range from \$40,000 to \$50,000.

TABLE IV-22: CITY OF ELLENSBURG RETAIL SALES TAX REVENUE IMPACTS FROM DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Sales Tax Revenues:</i>	<i>\$6</i>	<i>\$41</i>	<i>\$36</i>	<i>\$46</i>	<i>\$51</i>	<i>\$1,218</i>

Source: Johnson Gardner 2001

Indirect Revenue

Potential indirect impacts to Ellensburg under Alternative 5 are nearly identical to those identified in the DEIS fiscal impact analysis, Appendix H.

G. CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404

Like analysis for Alternatives 2, 3 and 4, School District No. 404 revenues are projected from both a bond fund property tax levy and a maintenance and operations (M&O) property tax levy. Both sources are discussed in detail, including required assumptions and tax mechanisms, in Appendix H of the DEIS. Because revenue analysis differs only slightly, as explained below, details of district revenue methodology may be found in the DEIS fiscal impact analysis, Appendix H. This analysis assumes the District will continue to fund revenue needs through both types of levies. However, voters may reject proposed levies. Levy uncertainty is discussed further, below.

Revenue methodology has been changed to reflect the assumption that only 55% of new construction annually would occur before August 1, thus 45% is assessed for the following tax year rather than the current year, i.e. a one-year lag.

Revenue Estimates

Table IV-23 below provides estimated property tax revenues for School District No. 404 for selected years under Alternative 5. Detailed annual estimates for school district property tax revenues are found in EXHIBIT 2.06 for Alternative 5. As described above, revenue projections are not automatic and are contingent upon the assumption that voters approve future M&O and bond levies.

In Years 1 through 12, Alternative 5 is projected to contribute a significant share of bond repayment (18 percent) compared to the existing level of school district assessed value. Under Alternative 5, the bond levy rate is estimated to decline from the 2000 rate of \$1.1836 per \$1,000 assessed value to \$0.8003 per \$1,000 assessed value. It is important to note that the above levy rate decreases assume that the existing District 404 assessed value will remain constant through Year 30. To the extent that the present District tax base grows in value rather than remaining constant, levy rates would decrease faster than expressed in Table IV-22 and EXHIBIT 2.06.

TABLE IV-23: CLE ELUM/ROSLYN SCHOOL DISTRICT PROPERTY TAX REVENUES GENERATED BY DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

<i>Alternative 5</i> Revenue Source	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Bond Levy</i>						
Total Revenues (All Property)	\$778	\$778	\$780	\$972	\$1,338	\$28,006
Levy Rate	1.1577	0.9820	0.8295	0.8003	0.8003	---
Revenue from UGA Development	\$0	\$119	\$223	\$435	\$800	\$10,622
<i>M&O Levy</i>						
Total Revenues	\$0	\$154	\$341	\$691	\$1,272	\$16,679
Existing UGA Property	\$0	\$88	\$328	\$680	\$1,266	\$16,195
New Property	\$0	\$66	\$14	\$11	\$5	\$484
TOTAL REVENUE CAPACITY	\$0	\$273	\$564	\$1,126	\$2,072	\$27,301

1/ Expressed as tax per \$1,000 of assessed property value.

Note: Figures may not sum due to rounding.

Source: Johnson Gardner 2001

After Year 12, the District would no longer face the existing bond obligation. At that time, the District may or may not need another bond issue. Though this analysis does not assume that the District will need another issue, bond levy revenue capacity was projected through Year 30 to illustrate the potential contribution of UGA development to such a bond measure. Similarly to above, Alternative 5 poses significant bond revenue capacity for the District. UGA-generated revenue capacity under Alternative 5 could climb from approximately \$267,000 in Year 13 up to approximately \$800,000 by Year 30.

M&O levy revenue capacity would also likely be substantial under Alternative 5 due to significant assessed value growth. Revenue potential is projected to climb from between \$20,000 and \$30,000 in Year 3 to over \$1.2 million by Year 30. The School District could then anticipate recurring revenues in the neighborhood of \$1.3 million annually after full build-out.

Rather than holding constant, M&O levy rates could change significantly over the next thirty years, depending upon District revenue needs and local voter preferences. The following summarizes possible outcomes and their effects on levy rates.

- *Increased District Revenue Needs:* Slower reductions in levy rates as more revenue is needed.
- *Decreased District Revenue Needs:* Further reductions in levy rates due to lower revenue needs.
- *Higher Growth in Property Values/New Construction:* Further reductions in levy rates given a larger relative tax base value.
- *Lower Growth in Property Value/New Construction:* Slower reductions in levy rates due to slower increases in the tax base.
- *Rejection of M&O Levy:* As in 1997-98, local voters could reject a new M&O levy, setting the district back at least two years for maintenance and operations revenues.

UGA development poses significant impacts to the Cle Elum/Roslyn School District tax base. Average annual revenue capacity under Alternative 5 would make roughly a 130% to 140% contribution to 1998-1999 district property tax inflow of \$650,000, including both levies (Kittitas County Assessor's Report, 1999).

H. KITTITAS COUNTY HOSPITAL DISTRICT NO. 2

Hospital District No. 2 currently has primary emergency medical service (EMS) jurisdiction for the UGA. This study assumes that Hospital District No. 2 will continue to hold taxing jurisdiction through the entire study period. Analysis of Alternative 5 assumes identical tax and patient fee information and assumptions discussed in the DEIS fiscal impact analysis, Appendix H.

Table IV-24 below provides estimated property tax revenues for Hospital District No. 2 for selected years. Detailed annual estimates for hospital district property tax revenues are found in EXHIBIT 2.06 for Alternative 5.

Average annual regular levy revenues the Hospital District could receive may range from \$100,000 to \$150,000. In addition, revenues from the EMS levy could range from \$100,000 to \$110,000. Unsurprisingly, patient fees would likely be substantial under Alternative 5, which poses considerable population gain among the development alternatives. Annual fees are projected to grow

from between \$1,000 and \$5,000 in Year 1 to the neighborhood of \$30,000 and \$40,000 by Year 30.

TABLE IV-24: HOSPITAL DISTRICT NO. 2 PROPERTY TAX REVENUES GENERATED BY DEVELOPMENT OF CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

<i>Alternative 5</i> Revenue Source	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Regular Levy</i>						
Total Revenues	\$0	\$34	\$76	\$155	\$285	\$3,731
UGA Development	\$0	\$35	\$76	\$154	\$284	\$3,731
<i>EMS Levy</i>						
Total Revenues	\$0	\$30	\$67	\$136	\$250	\$3,278
UGA Development	\$0	\$30	\$66	\$136	\$250	\$3,278
<i>Patient Fees (\$550 per EMS call)</i>	\$3	\$21	\$26	\$33	\$36	\$833
TOTAL DISTRICT REVENUES	\$3	\$86	\$169	\$323	\$570	\$7,842

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

UGA development poses significant impacts to the Hospital District tax base. Average annual revenues under Alternative 5 would make roughly a 70%-80% contribution to projected 1999 district tax inflow of \$343,000, including both levies (Kittitas County Assessor's Report, 1999).

Revenues received by the Hospital District could be affected by additional property tax issues associated with District spending or growth in property values. See the DEIS fiscal impact analysis, Appendix H for additional detail.

I. KITTITAS COUNTY COMMUNICATIONS (KITTCOM)

Kittitas County Communications (KITTCOM) is the sole operator of "911" emergency telephone services and dispatch for all of Kittitas County including the UGA. This study assumes that KITTCOM will continue to be the sole provider of the service through the course of the thirty-year study period.

KITTCOM revenues fall into two recurring categories: fees billed to emergency service jurisdictions (subscribers) on a per-call basis and monthly excise taxes on all telephone lines in the County. Revenues from subscriber fees are dedicated solely to KITTCOM operations expenditures, including personnel. Revenues from telephone tax are applied toward capital equipment expenditures. KITTCOM also receives grants from various sources to fund operations or equipment upgrades as necessary. The grant process is independent of normal revenue mechanisms (it is not generated by growth within the county).

Since publication of the UGA DEIS, the City of Cle Elum and KITTCOM have come to a new billing agreement whereby Cle Elum would pay higher subscriber fees than at present, though new rates have yet to be set (Telephone interview with Mike Cecka, 2001). New fees would be set to prevent possible shortfalls.

V. UGA SERVICE DEMANDS AND ESTIMATED COSTS

Development of the UGA under Alternative 5 would require service demands and associated costs for the following jurisdictions:

- State of Washington;
- Kittitas County;
- City of Cle Elum;
- Cle Elum/Roslyn School District No. 404;
- Hospital District No. 2; and
- Kittitas County Communications (KITTCOM).
- Cities of Roslyn and Ellensburg and Town of South Cle Elum (Indirect)

Unless specifically noted, identical methodologies to those employed in the DEIS fiscal impact analysis, Appendix H were utilized to project public service costs for the affected jurisdictions. Details of general methodological issues, including a discussion of average cost and marginal cost analysis, can be found in Appendix H of the DEIS.

A. STATE OF WASHINGTON

Summary for State of Washington

Table V-1 below summarizes the estimated costs to the State of Washington departments under Alternative 5. Annual incremental cost estimates across the thirty-year build-out period are found in EXHIBIT 3.02 for Alternative 5.

Sources of State agency cost are identical to Alternative 5 as were discussed for Alternatives 2, 3 and 4 in the DEIS fiscal impact analysis, Appendix H. Further details of cost categories identified are found in that document. Alternative 5 does pose different population trends than the other development alternatives, therefore cost timing will be different for Alternative 5.

State service costs could be the highest under Alternative 5, with identifiable service costs projected to range from \$2 million to \$2.5 million annually on average. Alternative 5 poses the greatest residential population impact to the area, thus requiring greater school fund distributions. Distributions to School District 4 due to additional enrollment could reach the range of \$2 million to \$2.5 million annually.

Cost projections as described above and as outlined in Table V-1 do not represent comprehensive costs for the State, but rather identifiable costs. There will, more than likely, be other costs to the State of Washington due to UGA development, although these costs are unidentifiable at this time due to their incidental nature. In addition, service cost estimates do not reflect net new costs to the State. The vast majority of UGA development will likely be occupied by residents from elsewhere in Washington. Therefore, most costs expressed here represent a geographical shift in State costs rather than new costs generated.

TABLE V-1: ESTIMATED COSTS FOR THE STATE OF WASHINGTON AFFECTED BY THE DEVELOPMENT OF THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Department of Natural Resources	\$2	\$2	\$0	\$0	\$0	\$10
Department of Transportation	\$0	\$0	\$0	\$32	\$32	\$608
State Patrol	\$0	\$0	\$0	\$83	\$83	\$1,583
Department of Ecology	\$6	\$6	\$6	\$6	\$6	\$180
<i>Departmental Costs</i>	<i>\$8</i>	<i>\$8</i>	<i>\$6</i>	<i>\$121</i>	<i>\$121</i>	<i>\$2,381</i>
Distributions to School District No.404	\$233	\$1,767	\$2,170	\$2,769	\$3,062	\$70,487
<i>Total Annual Costs</i>	<i>\$241</i>	<i>\$1,775</i>	<i>\$2,176</i>	<i>\$2,890</i>	<i>\$3,184</i>	<i>\$72,868</i>
One-Time Costs	\$2	\$2	\$0	\$0	\$0	\$79
Recurring Costs	\$239	\$1,773	\$2,176	\$2,890	\$3,184	\$72,789

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

B. KITTTAS COUNTY

Kittitas County would provide services to the UGA through build-out and thereafter. Costs for the County include development review and inspection (one-time) as contracted by the City of Cle Elum, and recurring costs from general services (e.g., courts, property assessment, general administration) and law enforcement. As described above, if the City of Cle Elum assumes responsibility for these activities, revenues and costs would shift to the City. Detailed discussion of cost sources and methodology may be found in Appendix H of the Draft EIS.

Table V-2 below summarizes estimated county service costs under Alternative 5, for selected years, assuming all planned development at the UGA is fully constructed by year 30. EXHIBIT 3.03 provides detailed, annual estimates of County service costs by category for Alternative 5.

TABLE V-2: KITTTAS COUNTY SERVICE COSTS DUE TO THE DEVELOPMENT OF THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Development Review & Inspection	\$263	\$121	\$48	\$52	\$32	\$2,383
Law Enforcement	\$13	\$63	\$110	\$111	\$112	\$3,074
General Services	\$102	\$377	\$478	\$645	\$780	\$16,481
<i>Total Costs</i>	<i>\$379</i>	<i>\$561</i>	<i>\$635</i>	<i>\$808</i>	<i>\$924</i>	<i>\$21,897</i>
One-Time Costs	\$263	\$121	\$48	\$52	\$32	\$2,383
Recurring Costs	\$116	\$440	\$588	\$756	\$892	\$19,515

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

UGA development would pose relatively small impacts to existing County operating expenses. Average annual costs under Alternative 2 would amount to a 1%-5% increase in the projected \$28.2 million total County operating expense for 1999 (Kittitas County, 1999).

Kittitas County Service Categories

The following subsections provide discussions of projected costs by category for Kittitas County. Unless specifically noted, details of County tax mechanisms and assumptions required for analysis are identical for Alternative 5 as found in the DEIS Appendix H. Annual calculations for specific costs are found in EXHIBIT 3.03.

Solid waste disposal fees, and associated costs for solid waste disposal, were not separately treated in the FEIS. It was assumed that service fees would be set to fully compensate for service costs. Trendwest is participating with the City of Cle Elum and the County in revising the Kittitas County Solid Waste Management Plan (SWMP) to address the projected waste streams from the UGA development. This effort is coordinated with efforts to revise the SWMP to address waste streams and programs for the MPR development. Trendwest would contribute pro-rata share of the costs to construct a new or expanded transfer station, as necessary, to handle projected waste streams.

Development Review and Inspection

Because development fees and permits are designed to at least cover the cost of their respective review and inspection processes, this study assumes that those costs would be equal to revenue generated by their acquisition. For specific details of each permit included in this study, see Section IV and EXHIBIT 2.02 for Alternative 5.

Law Enforcement Cost Estimates

Table V-3 below provides a summary of service cost estimates for the Kittitas County Sheriff's Department under Alternative 5 for selected years. Annual incremental cost estimates for law enforcement at the UGA are found in EXHIBIT 3.03 for Alternative 5. Law enforcement costs are based on the same assumptions as used in the Draft EIS. Fiscal costs are projected for all years as Sheriff deputies are hired on a County population basis, including incorporated areas.

TABLE V-3: KITTITAS COUNTY SHERIFF'S DEPARTMENT SERVICE COSTS DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Personnel Expenditures	\$1	\$42	\$81	\$82	\$82	\$2,213
O&M Expenditures	<\$1	\$7	\$14	\$14	\$14	\$368
Capital Expenditures	\$13	\$14	\$15	\$15	\$15	\$453
<i>Total Costs</i>	<i>\$13</i>	<i>\$63</i>	<i>\$110</i>	<i>\$111</i>	<i>\$112</i>	<i>\$3,034</i>

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Law enforcement needs at the UGA would not likely pose significant cost impacts relative to current law enforcement expenses for Kittitas County. Average annual costs under Alternative 5 would

amount to only a 1%-5% increase in the projected \$3.3 million total Sheriff's Department operating expense for 1999 (Kittitas County, 1999).

Although the County will not have primary jurisdiction, the County is typically relied on for aspects of law enforcement beyond basic patrol. This includes detective work, homicide, tactical enforcement, etc. Over time, as Cle Elum's police department expands and experience is gained, these capabilities could shift to the City of Cle Elum. Trendwest has committed to funding of additional police officers for the City of Cle Elum to serve its UGA after annexation.

General County Services

Table V-4 below provides general service costs for Kittitas County in selected years assuming all development is complete by Year 30. Annual cost estimates for each of the first thirty years of development are found in EXHIBIT 3.03 for Alternative 5. Derivation of general service costs for UGA development are identical to that discussed in Appendix H of the DEIS. The fiscal analysis assumes a constant average general service cost rate during the project buildout. Calculation of rates is based on population (for residential property) and on assessed value (for future commercial development). Table V-4 identifies general service cost share for commercial and residential property.

General service costs from development of the UGA would likely not pose significant cost impacts relative to current general service expenses for Kittitas County. Average annual costs under Alternative 2 would amount to only a 1%-5% increase in the projected \$24.5 million County operating expense for 1999 less costs for the Sheriff's Department and the Building & Fire Safety Department (Kittitas County, 1999).

**TABLE V-4: KITTTITAS COUNTY GENERAL SERVICE COSTS DUE TO THE DEVELOPMENT OF
CLE ELUM UGA UNDER ALTERNATIVE 5**
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Commercial Property Cost Share	\$74	\$182	\$241	\$345	\$450	\$8,820
Residential Property Cost Share	\$28	\$195	\$237	\$299	\$330	\$7,661
Total Costs	\$102	\$377	\$478	\$645	\$780	\$16,481

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

The higher concentration of permanent residential development under Alternative 5 will require greater expenditures for functions such as Treasury, Auditing, Clerk, Assessor, auxiliary planning and other general administrative functions supporting these and other departments. Projections of general service costs do not factor in cost economies of scale, which may significantly reduce general service cost provision over time. As Kittitas County grows, general service costs would be distributed across an increasing scale of development within the County, thus lowering the average general services cost for future development. The County's general service cost burden would also decrease as incorporated communities grow and annex previously unincorporated areas (e.g. the Cle Elum UGA). These factors would reduce impacts to the County identified in Table V-4.

C. CITY OF CLE ELUM

The City of Cle Elum would provide many services to the population and associated master plan community development at the UGA through build-out and thereafter. Sources of costs under Alternative 5 would be identical to those identified in Appendix H of the DEIS. Unless specifically noted, methodology and assumptions utilized for analyzing Alternative 5 are identical to those identified in Appendix H of the DEIS.

Summary for City of Cle Elum

Table V-5 below summarizes estimated City service costs under Alternative 5, for selected years, assuming all planned development at the UGA is fully constructed by Year 30. EXHIBIT 3.04 provides detailed, annual estimates of City service costs by category for Alternative 5.

Alternative 5 would likely generate the greatest annual costs to the City of Cle Elum, compared to the other development alternatives. It encompasses the greatest scale of residential development along with the 950,000 square foot Business Park. Over the 30-year build-out period, this alternative may generate an average annual cost in the range of \$800,000 and \$900,000. Law enforcement will likely be the greatest source of costs, averaging in the neighborhood of \$200,000 to \$300,000 annually.

TABLE V-5: CLE ELUM SERVICE COSTS DUE TO THE DEVELOPMENT OF THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Development Review & Inspection ¹	\$66	\$30	\$12	\$13	\$8	\$596
Law Enforcement	\$83	\$225	\$282	\$337	\$348	\$8,334
Emergency Fire Services	\$107	\$146	\$176	\$183	\$184	\$5,091
Road Maintenance	\$70	\$136	\$150	\$195	\$206	\$5,086
General Services	\$41	\$163	\$206	\$275	\$329	\$7,034
<i>Total Costs</i>	<i>\$368</i>	<i>\$702</i>	<i>\$826</i>	<i>\$1,003</i>	<i>\$1,075</i>	<i>\$26,139</i>
One-Time Costs	\$66	\$30	\$12	\$13	\$8	\$596
Recurring Costs	\$302	\$671	\$814	\$990	\$1,067	\$25,544

¹ Figures in this category do not include a City Planner, which Trendwest has agreed to fund.

Note: Figures may not sum due to rounding.

Source: Johnson Gardner 2001

City of Cle Elum Service Categories

The following subsections provide detailed discussions of each specific cost category for Cle Elum. Detailed treatment of assumptions and cost derivation, unless specifically noted, may be found in Appendix H of the DEIS. Annual calculations for specific costs are found in EXHIBIT 3.04 for Alternative 5.

As described above in Section IV, the City of Cle Elum and KITTCOM have agreed to a new billing agreement whereby Cle Elum would pay higher per-call subscriber fees. New fees would be

set to prevent possible shortfalls. Subscriber fees paid by the City and attributable to UGA-related emergency service calls will be tracked by the UGA fiscal cost monitoring system set forth by the mitigation agreement between Trendwest and the City. To the extent that subscriber fees related to UGA development cause fiscal shortfalls, Trendwest will make mitigation payments. It should be noted that KITTCOM fees reflected in Tables V-7 and V-9 below do not reflect the new fees, which are unknown at this time.

Development Review and Inspection

Because development fees and permits are designed to at least cover the cost of their respective review and inspection processes, this study assumes that those costs would be equal to revenue generated by their acquisition⁵. For specific details of each permit included in this study, see Section IV, Appendix H in the DEIS and EXHIBIT 2.02 for Alternative 5. Since this analysis was performed, Trendwest has agreed to fund a City Planner.

Law Enforcement Cost Estimates

Police department costs under Alternative 5 were derived in similar manner for Alternatives 2, 3 and 4 discussed in Appendix H of the DEIS. The ratio of two officers per 1,000 UGA residents is consistent with a 1997 survey of Washington city police department staffing levels with populations ranging from 2,500 to 10,000. Because population growth is different under Alternative 5, trigger-points for additional officers are different through build-out. Table V-6 below displays the number of officers needed during selected years of UGA development under Alternative 5.

TABLE V-6: CLE ELUM POLICE DEPARTMENT PROJECTED STAFF LEVELS FOR COVERAGE OF THE CLE ELUM UGA ALTERNATIVE 5

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30
<i>Alternative 5</i> Officers (1:500 occupants)	1	3	4	5	5

Notes: Figures reflect cumulative number of police officers.
Source: Johnson Gardner 2001

Capital Outlays

Capital expense timing will be different under Alternative 5 due to different hiring trigger points for officers. However, item costs will not differ from that discussed in Appendix H of the DEIS. However, subject to comments by the City of Cle Elum fiscal consultant (Michael Mulcahy, 2001), capital expenses in all City departments are assumed to be leased during their lifetime rather than purchased through annual contributions to a capital fund prior to item purchase.

Table V-7 below provides a summary of service cost estimates for the City of Cle Elum Police Department under Alternative 5 for selected years. Annual incremental cost estimates for law enforcement at the UGA are found in EXHIBIT 3.04 for Alternative 5. Because KITTCOM fees reflected in Table V-5 and EXHIBIT 3.04 do not reflect the new billing agreement between the City of Cle Elum and KITTCOM discussed in Section IV, future KITTCOM fees will be higher than currently expressed.

⁵ In the event that Cle Elum does establish its own building department, the City would receive 100 percent of permit revenues and inspection fees rather than sharing 80 percent with Kittitas County. Concurrently, the City would incur 100 percent of costs associated with permit/inspection responsibility.

JOHNSON-GARDNER

TABLE V-7: CITY OF CLE ELUM POLICE DEPARTMENT SERVICE COSTS DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Personnel Expenditures	\$39	\$140	\$183	\$230	\$236	\$5,540
O&M Expenditures	\$7	\$22	\$29	\$36	\$36	\$853
Capital Expenditures	\$33	\$34	\$34	\$26	\$26	\$789
KITTCOM Fees	\$4	\$29	\$35	\$45	\$50	\$1,152
Total Costs	\$83	\$225	\$282	\$337	\$348	\$8,334

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Annual average cost to the City of Cle Elum's Police Department is estimated to lie within the range of \$250,00 to \$300,000. Personnel expenditures would make up the majority of department costs, averaging between \$150,000 and \$200,000 annually.

Law enforcement expenses at the UGA would likely generate significant cost impacts relative to current law enforcement expenses for Cle Elum. Average annual costs under Alternative 5 would amount to a 50% to 60% increase in the projected \$539,000 total Police Department operating expense for 1999 (City of Cle Elum, 1999).

Fire Service Costs Estimates

The City of Cle Elum Fire Department will provide similar services to the UGA under Alternative 5 as identified for Alternatives 2, 3 and 4 in Appendix H of the DEIS. Fire service costs outlined below reflect new information gathered in preparation of a separate City Municipal Facilities and Services Expansion Plan (MFSEP).

- *Firefighter Training:* \$500 in training expense when a new firefighter is hired.
- *Firefighters:* The City will require greater assurance of weekday fire fighter response when construction begins. This could be accomplished either through additional trained volunteers or from funding one trained full-time firefighter. This is projected to increase to 3 paid full-time firefighters in Year 5 with additional support of 15 volunteers by Year 30.
- *Fire Station Construction:* A new fire station will be needed in Year 2 rather than Year 6.
- *Capital Equipment Lease:* Rather than making annual contributions prior to the purchase of new capital equipment, this analysis assumes vehicles will be leased across their useful lifetime. This analysis assumes a rate of 4% on vehicle leases consistent with rates offered by the State of Washington LOCAL lease program for rural jurisdictions.

Table V-8 provides a summary of fire department personnel needs for selected years.

TABLE V-8: CITY OF CLE ELUM PROJECTED FIREFIGHTER STAFF LEVELS UNDER ALTERNATIVE 5

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30
<i>All Alternatives</i>					
Paid FTE Firefighters	1	3	3	3	3
Volunteer Firefighters	10	10	10	13	15

Source: Johnson Gardner 2001

Table V-9 below provides a summary of City fire service cost estimates for selected years, assuming the UGA is fully developed by Year 30. Annual estimates of costs for all years of UGA build-out are found in EXHIBIT 3.04. Because KITTCOM fees reflected in Table V-11 and EXHIBIT 3.04 do not reflect the new billing agreement between the City of Cle Elum and KITTCOM, future fees will be higher than currently expressed.

Average annual costs under Alternative 5 may reach the range of \$150,000 to \$200,000. Personnel expenditures promise to be the greatest expense. Annually, the City may average \$100,000 to \$150,000 in personnel-related costs. Discussion of bond capacity for a new fire station is reserved for Section VI, Net Fiscal Impacts.

TABLE V-9: CITY OF CLE ELUM FIRE DEPARTMENT SERVICE COSTS DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5 (000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Personnel Expenditures	\$53	\$113	\$113	\$113	\$113	\$3,198
O&M Expenditures	\$8	\$10	\$9	\$11	\$13	\$315
Capital Expenditures	\$46	\$22	\$52	\$56	\$56	\$1,507
KITTCOM Fees	<\$1	\$2	\$2	\$3	\$3	\$72
<i>Total Costs</i>	\$107	\$146	\$176	\$183	\$84	\$5,091

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Cost projections to the fire department do not include the possible purchase of a fire tender. The DEIS determined that the fire tender provided to Fire District No. 7 for MPR coverage would be adequate for coverage at the UGA as well. The City of Cle Elum Fire Department would either enter an arrangement to share use of the fire tender provided to District 7 as part of the MPR mitigation, or the City would have to acquire a fire tender when construction commences in the UGA. Vehicles would be leased during the useful lifetime.

City Streets/Maintenance

Cost assumptions for city streets and maintenance are consistent with those identified in Appendix H of the DEIS with only a few exceptions subject to the Alternative 5 design and requirements of the new capital facilities plan. These changes are:

- *Different Road Plans:* Alternative 5 will comprise 3.4 miles of arterial roads, 5.5 miles of residential single-family roads, 1.8 miles of alleyways and 1.3 miles of multifamily roads. All roads, except for the multifamily access roads, will be city maintained.

- *Personnel:* Per the service expansion plan, an additional FTE maintenance worker will be required in the first year of road maintenance responsibilities at a cost of \$28,000 plus benefits annually. That person will be shared between parks and road maintenance.
- *Capital Equipment Acquisition:* A snowplow, front-end loader and dump truck/sander will be required prior to the first snowfall in the year the City assumes responsibility for UGA road maintenance.
- *Capital Equipment Lease:* Capital equipment/vehicles are assumed to be leased for the identified lifetime of each. A rate of 4% was assumed based on the State of Washington LOCAL capital equipment-leasing program.
- *Park/Lawn Maintenance:* A \$35,000 mower will be required in the season when the City assumes responsibility for UGA park/lawn maintenance.
- *Equipment Storage:* A four bay lean-to facility for protected storage of new equipment would be needed at a cost of \$75,000. The City capital facilities plan identifies the water treatment plant site as an ideal, secured location.

Table V-10 summarizes Cle Elum road maintenance cost estimates for selected years for Alternative 5. Annual cost estimates may be found in EXHIBIT 3.04 for Alternative 5.

TABLE V-10: CITY OF CLE ELUM ROAD MAINTENANCE COST IMPACTS FROM DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Revenue	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
Miles of Completed Roads	1.3	7.0	8.1	10.3	11.5	---
Personnel Costs	\$30	\$30	\$30	\$30	\$30	\$900
Operating Costs (\$9,500/mile)	\$12	\$66	\$77	\$98	\$109	\$2,526
Capital Equipment Costs	\$28	\$40	\$43	\$67	\$67	\$1,659
<i>Total Annual Costs:</i>	<i>\$70</i>	<i>\$136</i>	<i>\$150</i>	<i>\$195</i>	<i>\$206</i>	<i>\$5,086</i>

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

The City of Cle Elum may incur average annual road maintenance costs in the neighborhood of \$150,000 to \$200,000 annually. Costs are projected to climb gradually as additional roads are completed each year.

Estimated road maintenance costs would be significant compared to current budgeted City expenditures. Average annual costs would amount to a roughly 60%-70% increase in the 1999 budget for road maintenance expenditures of \$245,394 (City of Cle Elum, 1999).

City Parks

The Upper Kittitas County Community Center non-profit organization would be responsible for operational costs of that facility and associated recreational facilities. Private park and recreation facility maintenance costs within the UGA could be funded by UGA homeowner association fees. Park and recreation facilities dedicated to the City would be operated and maintained by the City of Cle Elum.

General City Services

General city services under Alternative 5 will have identical scope, and thus follow identical methodology as identified for Alternatives 2, 3 and 4 in Appendix H of the DEIS. Further details may be found in that document.

Table V-11 below provides general services cost projections for Cle Elum in selected years; assuming all development is complete by Year 30. Annual cost estimates for each of the first thirty years of development for Alternative 5 are found in EXHIBIT 3.04.

General costs are projected to greater under Alternative 5 than under other development alternatives, given the greater scale of residential development planned in Alternative 5. Annual average costs may range from \$200,000 to \$250,000. Services to residential development will comprise the majority of general city costs.

General service needs at the UGA would likely pose considerable cost impacts relative to current general service expenses for Cle Elum. Annual averages under Alternative 5 would amount to a 50% to 60% increase in the projected \$451,523 tax-supported general services operating expense for 1999 (City of Cle Elum, 1999).

TABLE V-11: CITY OF CLE ELUM GENERAL SERVICE COSTS DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Commercial Property Cost Share	\$28	\$68	\$90	\$129	\$168	\$3,297
Residential Property Cost Share	\$14	\$95	\$116	\$146	\$161	\$3,737
Total Costs	\$41	\$163	\$206	\$275	\$329	\$7,034

Note: Figures may not sum due to rounding. The costs expressed above do not include the new position of City Administrator, which Trendwest has agreed to fund.
Source: Johnson Gardner 2001

Utilities

City-provided utilities, i.e. water and sewer, would be subject to the same agreement binding for Alternatives 2, 3 and 4 as outlined in the DEIS. As explained in the Pre-Annexation Agreement (City of Cle Elum, 2000), utility capital and operations costs are to be proportioned based on use by existing residents and future UGA residents. The agreement dictates that existing residents will not be financially penalized for UGA utility needs.

D. CITY OF ROSLYN

Because Roslyn will not have direct jurisdiction at the UGA at any time of its development, the City will not incur direct service costs as a result of planned development. However, the City of Roslyn could see indirect fiscal costs from the development of the UGA. Possible indirect costs are summarized as follows:

- *Public Works:* Road maintenance, sanitation, and other services associated with city traffic from UGA construction employees and off-site visits by UGA occupants;

- *General/Administrative Services:* Services would primarily be driven by housing and commercial building construction associated with Roslyn employees and businesses catering to off-site visits and construction personnel.

As part of a settlement with RIDGE (RIDGE Settlement Agreement, 2001), Trendwest Properties has agreed to mitigation measures for the City of Roslyn regarding specific impacts to the community as a result of MountainStar MPR and UGA development. Those mitigation measures are discussed further in Section VII, Cumulative Impacts.

E. TOWN OF SOUTH CLE ELUM

Costs to the Town of South Cle Elum from Alternative 5 will be identical in scope as those identified from Alternatives 2, 3 and 4 in Appendix H of the DEIS. Further discussion of potential impacts to the community may be found in that document.

F. CITY OF ELLENSBURG

Costs to the City of Ellensburg from Alternative 5 will be identical in scope as those identified from Alternatives 2, 3 and 4 in Appendix H of the DEIS. Further discussion of potential impacts to the community may be found in that document.

G. CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404

The Cle Elum/Roslyn School District will be the primary jurisdiction for public educational needs of full-time resident families at the UGA. The School District would likely face cost impacts as a result of potentially increased enrollment. Enrollment impacts and service demands to accommodate potential enrollment are discussed below.

Enrollment Impacts

Future enrollment at School District No. 404 induced by UGA development under Alternative 5, consistent with the thirty-year build-out scenario analyzed in the DEIS and the FEIS, was projected in an identical manner as described in Appendix H of the DEIS. Specifically, methodology is based on statistics on school-aged children per household as determined by the 1999 Washington State Population Survey (Office of Financial Management, 1999):

- *Enrollment from For-Sale Residences:* It was assumed that the minimum income required for house ownership within the UGA was \$60,000 annually⁶. Washington families earning greater than \$60,000 annually have an average of 0.71 school aged children each.
- *Enrollment from Rental Apartments:* It was assumed that families earning less than \$60,000 annually, and choosing to reside within the Cle Elum UGA, would choose a rental apartment unit. Washington families earning less than \$60,000 annually have an average of 0.53 school-aged children each.

⁶ Ownership eligibility based on the least expensive residential unit, a wholly-owned condominium at \$150,000. Eligibility based on a 30-year loan at 8% interest with 10% property tax and \$100 monthly homeowner association dues.

Table V-12 provides estimates for projected enrollment at District schools for selected years due to population increases within the UGA. Derivation and annual estimates of enrollment are found in EXHIBIT 3.05 for Alternative 5, respectively

Given its scope of residential development among the alternatives, enrollment will likely be greatest under Alternative 5. Over all years, Alternative 5 is estimated to enroll an average of over 700 students per year. The vast majority of pupils from UGA development will be from detached single-family homes, growing from 54 percent of all UGA students in Year 1 to roughly 89 percent of all UGA students by Year 30.

TABLE V-12: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 ESTIMATED ENROLLMENT UNDER ALTERNATIVE 5 FROM DEVELOPMENT WITHIN THE CLE ELUM UGA

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30
<i>Alternative 5</i> Projected UGA Enrollment	70	527	647	826	914

Source: Johnson Gardner 2001

Additional enrollment would result from employment-induced growth (jobs created from construction of the UGA and due to increased economic activity). As described in the Draft EIS (Appendix H), the location of students representing direct and indirect employment growth is uncertain. Precise enrollment impacts on School District #404 cannot be predicted with certainty and have not been quantified in this analysis. School District estimates of enrollment growth for estimating potential classroom costs (discussed below) assume an annual growth rate for natural enrollment of 1.05%. Refer to Section 3.15, Public Services, for a discussion of projected employment-related enrollment for the County overall.

Service Costs

Since the publication of the DEIS, School District 404 has completed a new Capital Facilities Expansion Plan which reflects endogenous enrollment growth within the district, as well as considerations for future growth due to UGA and MountainStar MPR development. Therefore, capital facilities cost analysis for Alternative 5 reflects new assumptions and service standards indicated by the new Capital Facilities Plan, summarized below. New methodology and assumptions utilized, primarily for capital facilities needs, will be noted accordingly. Alternatively, methodology and assumptions employed for projecting personnel, operations and maintenance (O&M), and miscellaneous capital equipment costs remain identical to that found in the DEIS fiscal impact analysis, Appendix H. Details of unchanged personnel, O&M, and miscellaneous capital equipment methodology may be found in that document.

The following discussions first summarize school district service costs, excluding classroom and vehicle costs, induced by projected enrollment under Alternative 5. Following the summary are detailed discussions of future classroom and transportation costs, as indicated in the district's new capital facilities and expansion plan, as a result of future enrollment under Alternative 5.

Service Cost Estimate Summary

Table V-13 below summarizes estimated costs to the Cle Elum/Roslyn School District under Alternative 5. Total costs, State-funded costs, and locally funded costs are reported separately. Annual estimates are found in EXHIBIT 3.06 for Alternative 5.

TABLE V-13: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 SERVICE COSTS DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total District Costs (Local and State-Funded)</i>	\$274	\$2,078	\$2,552	\$3,257	\$3,603	\$82,926
<i>State-Funded Costs</i>	\$233	\$1,767	\$2,170	\$2,769	\$3,062	\$70,487
<i>Locally Funded Costs</i>						
Personnel (Certified & Classified)	\$33	\$249	\$305	\$390	\$431	\$9,923
O&M Expenditures (\$700/student)	\$8	\$60	\$74	\$94	\$104	\$2,400
Capital Outlays (\$40/student)	<\$1	\$3	\$4	\$5	\$5	\$116
<i>Total Local Costs</i>	\$41	\$312	\$383	\$489	\$540	\$12,439

Note: Figures may not sum due to rounding.

Source: Johnson Gardner 2001; Cle Elum-Roslyn School District #404 Capital Facilities Plan

Given its scope of residential development, and the inevitably highest number of enrollment, Alternative 5 will most likely pose the greatest potential costs to the Cle Elum/Roslyn School District No. 404. Average annual local costs are estimated to range between \$400,000 and \$450,000 for the fifth development alternative. Unsurprisingly, personnel costs would comprise the greatest share of non-capital facility costs for the district at roughly 80 percent of the thirty-year local total.

Public education service demand from the UGA would likely pose significant cost impacts relative to current School District expenses. Average annual costs under Alternative 5 would amount to a 50% to 60% increase in the projected \$726,000 local share of School District operating expenses for 1999 (Cle Elum/Roslyn School District No. 404, 1999).

School Bus Costs

UGA-induced enrollment will require the purchase of new school buses for the transportation of children to schools along SR 903. However, the need for new school buses will likely be constrained by the proximity of the UGA to district schools. In fact, all planned residential development is within one-half mile of existing schools. Table V-14 provides an outline of school bus costs for UGA Alternative 5.⁷

Individual buses cost \$95,000, which includes upgrades for snow conditions as well as State of Washington retail sales tax. It is District policy to bus all students if weather is such that student safety is threatened, no matter what grade level. Though unpredictable at this point, school bus costs could rise accordingly.

⁷ Like analysis by Moyer & Associates, this study assumes that buses will pick up and drop off children in two shifts at 80 percent capacity. With school buses capacity at 76 to 78 children, a single bus can transport 122 children daily.

TABLE V-14: POTENTIAL NEW BUS COSTS DUE TO UGA DEVELOPMENT ALTERNATIVE 5

Alternative	UGA Elementary Enrollment	New Buses Needed	Total Cost 1/
Alternative 5	394	4	\$380,000

1/ Cost for each new bus is projected at \$95,000.

Note: Reflects projected UGA enrollment by Year 30.

Source: Johnson Gardner 2001; Cle Elum-Roslyn School District #404

Alternative 5 would likely require the greatest new school bus acquisition among the UGA alternatives. As a result of UGA enrollment at full build-out, the District may need as many as four new buses at a total cost of \$380,000. As stated earlier, trigger points for such purchases would largely depend upon when enrollment is actually realized in addition to endogenous school district growth.

Future, natural enrollment growth from existing local population will accelerate the need for not only new buses, but also new classroom space. The District capital facilities plan provides a forecast for natural enrollment growth whether or not the UGA is developed. Table V-15 below provides a comparison of natural and UGA-induced enrollment growth for Alternatives 2, 3, 4 and 5 assuming the planned thirty-year build-out.⁸ Detail is provided for elementary, middle school and high school segments assuming the average distribution exhibited in the District capital facilities plan.

Alternative 5 poses the greatest enrollment impacts alone and paired with natural projected growth in the district. Ultimate timing of bus purchases will depend on cumulative enrollment caused by natural growth, UGA development and MountainStar MPR development. While the quantity of buses needed as a result of UGA Alternative 5 is identified here, timing of purchases is taken up in Section VII, Cumulative Impacts.

⁸ The District's Capital Facilities Plan forecasts enrollment for twenty years rather than across a thirty-year horizon. For the purposes of a thirty-year comparison, this analysis assumes that between Year 21 and Year 30, natural enrollment will grow by the average annual rate for natural enrollment exhibited in Years 11 through 20 in the capital facilities plan (1.05%).

TABLE V-15: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 ESTIMATED NATURAL AND UGA-INDUCED ENROLLMENT UNDER ALTERNATIVES 2, 3, 4, AND 5

Enrollment Source	Year 1	Year 5	Year 10	Year 20	Year 30
<i>Natural Growth</i>					
Elementary	0	12	31	79	135
Middle School	20	30	41	70	103
High School	0	5	19	54	94
Total	20	47	91	203	332
<i>Alternative 2 & Natural Growth</i>					
Elementary	34	169	232	310	384
Middle School	40	124	162	209	253
High School	24	119	164	220	274
Total	98	412	558	739	911
<i>Alternative 3 & Natural Growth</i>					
Elementary	37	187	272	384	477
Middle School	42	135	186	253	309
High School	27	131	193	274	340
Total	106	453	651	911	1,126
<i>Alternative 4 & Natural Growth</i>					
Elementary	37	129	170	257	336
Middle School	42	100	125	177	224
High School	27	90	119	182	239
Total	106	319	414	616	799
<i>Alternative 5 & Natural Growth</i>					
Elementary	30	239	310	435	529
Middle School	38	166	209	284	340
High School	22	169	220	310	378
Total	90	574	739	1,029	1,247

Note: Figures may not sum due to rounding.

Source: Johnson Gardner 2001; Cle Elum-Roslyn School District #404 Capital Facilities Plan

Capital Facilities Costs

As expressed in Table V-12 and V-15 above, UGA development poses significant enrollment increases for District 404 through the thirty-year build-out period. As such, new school space will likely be required to house UGA-induced enrollment. New school construction will be guided by two factors: unused space in existing schools and future enrollment. The District Capital Facilities Plan indicates that there currently exists no excess capacity for additional students in any grade level. As such, all identified future enrollment summarized in Tables V-12 and V-15 will require new school space.

Though guided by enrollment forecasts, actual construction of new schools will depend upon District capital needs plans and actual enrollment as it occurs annually. New schools will likely be built in response to existing excess enrollment rather than in anticipation of future enrollment. To grapple with this reality, the District facility plan considers both a short-term student plan utilizing portable classroom purchases and a long-term plan with new classroom space construction the ultimate goal for longer-term, permanent student housing. In the document, short-term is defined as

the next seven years and long-term defined as all years thereafter. This analysis addresses each phase in turn.

Short-Term Capital Facility Needs

Portable classroom space will be essential for housing students in the short-term before the district property tax base may be able to support substantial new school construction costs. The District Capital Facilities Plan identifies “double-wide” portables to be the most cost effective at \$122,271 for two classroom spaces. However, prior to Year 7, enrollment growth may necessitate the purchase of standard portables for different grade levels at \$77,952 for one classroom space. Including space for special programs, classroom size needs to abide by the following Capital Facilities Plan standards:

- *Elementary:* 17 pupils per classroom;
- *Middle School:* 21 pupils per classroom; and
- *High School:* 22 pupils per classroom.

Actual portable purchase will depend upon combination of three factors: natural enrollment growth, UGA-induced enrollment and MPR-induced enrollment. Given the cumulative nature of portable purchases, detailed timing and cost analysis is reserved for Cumulative Impacts, Section VII of this document. However, preliminary estimates of portable costs due solely to UGA-induced enrollment can be estimated. Based on the above standards and assuming the District maximizes the use of double-wide portables before Year 7, maximum total portable classroom costs to the District are as summarized in Table V-16 below.

With the greatest scope of residential development, Alternative 5 is projected to require the greatest need for portables prior to Year 7, compared to the other development alternatives and according to the short-term housing plan guidelines.

TABLE V-16: POTENTIAL NEW PORTABLE COSTS DUE TO UGA DEVELOPMENT ALTERNATIVES 2, 3, 4 & 5

Alternative	Year 7 Enrollment	Portables Needed	Total Cost
<i>Alternative 2</i>			
Elementary	184	5 double 1 single	\$611,355 \$77,952
Middle School	110	2 double 1 single	\$244,542 \$77,952
High School	132	3 double	\$366,813
Total			\$1,378,614
<i>Alternative 3</i>			
Elementary	217	6 double 1 single	\$733,626 \$77,952
Middle School	130	3 double	\$366,813
High School	156	2 double	\$244,542
Total			\$1,422,933
<i>Alternative 4</i>			
Elementary	129	4 double	\$489,084
Middle School	78	2 double	\$244,542
High School	93	2 double	\$244,542
Total			\$978,168
<i>Alternative 5</i>			
Elementary	260	7 double 1 single	\$855,897 \$77,952
Middle School	156	3 double 1 single	\$366,813 \$77,952
High School	187	3 double	\$366,813
Total			\$1,745,427

Note: Estimates reflect UGA-induced costs only.

Source: Johnson Gardner 2001; Cle Elum-Roslyn School District #404 Capital Facilities Plan

Long-Term Capital Facility Needs

The District Capital Facilities Plan indicates that new classroom construction is the only adequate solution for long-term housing needs for pupils. As such, classroom space will vary greatly between UGA development alternatives. To calculate both State and local construction costs for new classroom space, the following assumptions and District standards were utilized:

- *Square Feet per Student:* The District Capital Facilities Plan calls for 110 square feet per elementary student, 135 square feet per middle school student, and 145 square feet per high school student.
- *State Construction Cost Share:* The District Capital Facilities Plan indicates that the State of Washington will pay \$26 per square foot for elementary space, \$29 per square foot for middle school space and \$29 per square foot for high school space. These figures are based on State of Washington per-pupil space allotments that are smaller than practical space needs required by the District, as expressed immediately above. The result is an effectively lower State cost share under these assumptions than under base assumptions utilized by the State.

- *Local Construction Cost Share:* The District Capital Facilities Plan calculates local share of construction costs at roughly \$157 per square foot for elementary space, \$186 per square foot for middle school space and \$217 per square foot for high school space.

Based on the above space and cost requirements, construction costs for UGA-induced enrollment were calculated and are summarized in Table V-17 below.

Alternative 5 poses the greatest costs for long-term classroom construction, followed by Alternatives 3, 2 and 4 in descending order. Because classroom construction is treated more generally as a long-term plan, timing of construction would depend on many factors, including actualized enrollment, property tax base, voter sentiment and other issues.

Actual construction would also depend on natural enrollment growth in the District, which would occur whether or not the UGA is developed, and enrollment induced by the MPR. This cumulative aspect of enrollment growth and space needs is further addressed in Cumulative Impacts, Section VII of this document.

TABLE V-17: POTENTIAL NEW CLASSROOM CONSTRUCTION COSTS DUE TO UGA DEVELOPMENT ALTERNATIVES 2, 3, 4 & 5

Alternative	Year 30 Enrollment	Sq. Ft. per Pupil	State Cost. per Sq. Ft.	Local Cost per Sq. Ft.	State Cost	Local Cost
<i>Alternative 2</i>						
Elementary	250	110	\$26	\$157	\$712,219	\$4,299,368
Middle School	150	135	\$29	\$186	\$588,787	\$3,755,734
High School	180	145	\$29	\$217	\$766,190	\$5,664,043
Total					<u>\$2,067,196</u>	<u>\$13,719,144</u>
<i>Alternative 3</i>						
Elementary	342	110	\$26	\$157	\$976,687	\$5,895,851
Middle School	205	135	\$29	\$186	\$807,421	\$5,150,350
High School	247	145	\$29	\$217	\$1,050,700	\$7,767,271
Total					<u>\$2,834,808</u>	<u>\$18,813,473</u>
<i>Alternative 4</i>						
Elementary	202	110	\$26	\$157	\$575,680	\$3,475,137
Middle School	121	135	\$29	\$186	\$475,911	\$3,035,723
High School	145	145	\$29	\$217	\$619,304	\$4,578,190
Total					<u>\$1,670,894</u>	<u>\$11,089,049</u>
<i>Alternative 5</i>						
Elementary	394	110	\$26	\$157	\$1,124,228	\$6,786,494
Middle School	236	135	\$29	\$186	\$929,392	\$5,928,375
High School	284	145	\$29	\$217	\$1,209,421	\$8,940,615
Total					<u>\$3,263,041</u>	<u>\$21,655,484</u>

Source: Johnson Gardner 2001; Cle Elum-Roslyn School District #404 Capital Facilities Plan

H. KITTITAS COUNTY FIRE DISTRICT NO. 7

Fire District No. 7 would not hold primary fire service jurisdiction at the UGA once it is annexed by the City of Cle Elum, i.e. Year 1. Therefore, the Fire District would not incur direct service costs for fire calls to the UGA in any of the development alternatives.

However, the Fire District may in fact incur indirect costs from mutual aid calls subject to the Upper County mutual aid agreement. Such calls may include support to medical calls, fire calls and other such incidences. While costs may be incurred, the Fire District may retrieve fees for such costs through the said mutual aid agreement..

I. KITTITAS COUNTY HOSPITAL DISTRICT NO. 2

Hospital District No. 2 would experience the same scope and type of service costs identified for Alternatives 2, 3 and 4 in Appendix H of the DEIS. Although costs will vary with different population counts under Alternative 5, assumptions and cost mechanisms are identical. Further details of those aspects may be found in Appendix H of the DEIS.

Table V-18 provides a summary of the personnel needs at select years as a result of expected population under Alternative 5.

TABLE V-18: KITTITAS COUNTY HOSPITAL DISTRICT NO. 2 PROJECTED STAFF LEVELS FOR MEDICAL COVERAGE OF CLE ELUM UGA ALTERNATIVE 5

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30
<i>Alternative 5</i>					
Total Paramedics	0	2	2	2	3
Total EMTs	0	1	2	2	2

Note: Figures reflect cumulative number of hospital staff.
Source: Johnson Gardner 2001

Table V-19 below provides a summary of projected Hospital District costs for selected years, assuming full development of the UGA by Year 30. Annual cost estimates for each year of build-out are found in EXHIBIT 3.07 for Alternative 5.

TABLE V-19: KITTITAS COUNTY HOSPITAL DISTRICT NO. 2 SERVICE COSTS DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5 (000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Personnel Expenditures (Paramedics and Clerks)	\$13	\$117	\$161	\$193	\$208	\$4,961
O&M Expenditures (\$147/service call, \$9/call)	\$1	\$6	\$7	\$9	\$10	\$241
Capital Expenditures (Ambulance)	\$50	\$25	\$0	\$0	\$0	\$200
Total Costs	\$64	\$148	\$169	\$202	\$218	\$5,402

Source: Johnson Gardner 2001

Service costs may be greatest under Alternative 5, which poses the greatest permanent population impacts among the alternatives. Personnel expenditures would comprise the vast majority of costs, at roughly 91% of the thirty-year projected total.

Emergency medical service calls to Hospital District No. 2 attributable to UGA development, routed by KITTCOM would be monitored as UGA-induced costs under the criteria for the mitigation agreement between Trendwest and the Hospital District.

Emergency medical service demand from the UGA would likely pose significant cost impacts relative to current District expenses. Average annual costs under Alternative 5 would amount to a 20% to 30% increase in the 1999 projected \$833,000 in budget expenditures (Kittitas County Hospital District No. 2, 1998).

J. KITTITAS COUNTY COMMUNICATIONS (KITTCOM)

Under Alternative 5, KITTCOM would experience service requirements in similar scope and from identical sources identified for Alternatives 2, 3 and 4 in Appendix H of the DEIS. Incurred costs would include personnel and O&M. The Draft EIS discussed KITTCOM as a separate public service agency and projected deficits throughout the 30 year buildout period. In reality, costs to KITTCOM would be mitigated through the structure of its revenue acquisition. It is anticipated that the subscriber fees will be set to cover costs not covered through the telephone surcharge or grant monies. Subscriber fees (per-call basis) will be billed to affected public service providers (City of Cle Elum and Hospital District #2). Charges attributable to UGA development will be included in the shortfall monitoring and shortfall payment agreements between Trendwest and the City of Cle Elum and Trendwest and Hospital District #2.

VI. NET FISCAL IMPACTS

The net fiscal impact section of this study summarizes the projected balance of estimated, direct incremental revenues and direct incremental costs accruing to the various affected jurisdictions as a result of planned development of the Cle Elum UGA. Net fiscal impacts are calculated as the difference between estimated revenues and estimated service costs, as outlined in Sections IV and V, respectively.

Annual net impact estimates for all years of build-out are found in EXHIBITS 4.01-4.05 for Alternative 5. Potential net fiscal impacts for the Kittitas County, KITTCOM, Roslyn, South Cle Elum, and Ellensburg were not summarized quantitatively. However, potential net impacts are discussed qualitatively in the appropriately titled subsections below.

The following table provides a quick summary of estimated, average annual net fiscal impacts for all jurisdictions affected by UGA development. Results are reported for Alternative 5 for each jurisdiction given the revenue and cost categories considered.

VI-1: NET FISCAL IMPACT SUMMARY FROM ALL CLE ELUM UGA DEVELOPMENT ALTERNATIVES
(Average Annual 000's of Constant 2000 dollars)

Public Service		Alternative 5
State of Washington		\$700,000 - \$800,000
Kittitas County	1/	(\$50,000) - (\$60,000)
City of Cle Elum	2/	(\$50,000) - (\$60,000)
	3/	\$400,000 - \$500,000
School District No. 404	4/	(\$80,000) - (\$90,000)
	5/	\$400,000 - \$500,000
Hospital District No. 2	6/	(\$50,000) - (\$60,000)
	7/	\$100,000 - \$150,000

NOTE: Net deficits reported in Table VI-1 illustrate potential impacts if there were no mitigation agreements between Trendwest and public service providers.

1/ Figures represent net deficits resulting from the assumption of constant average general services costs during the lifetime of UGA build-out. Figures do not reflect strong potential cost economies of scale, where growth throughout the County could significantly reduce per-household general service costs.

2/ Figures represent net deficits in Years 1-11 under Alternative 5.

3/ Figures represent positive net revenues in all non-deficit years.

4/ Figures represent net deficits in Years 1-6 for Alternative 5, assuming the District modifies the M&O levy to capture excess bond levy capacity. Further discussion is given below.

5/ Figures represent positive net revenues excluding bond levy revenue and potential capital facilities costs.

6/ Figures represent net deficits in Years 1-9 for Alternative 5.

7/ Represents average annual surplus in non-deficit years for each alternative.

Source: Johnson Gardner 2001

A. STATE OF WASHINGTON

Cost estimates for State services are not expected to be substantial, as summarized in Section V. Paired with significant potential revenues from UGA development, the State of Washington may likely experience significant revenue impacts relative to likely identifiable costs.

Net Fiscal Impacts

Table VI-2 below provides a summary of projected State of Washington revenues and costs for selected years of the thirty-year UGA build-out period. Detailed, annual estimates of revenues, costs, and net impacts for the State are found in EXHIBIT 4.01 for Alternative 5. Specific details of individual revenue sources and cost categories are discussed in Section IV and Section V, respectively.

TABLE VI-2: STATE OF WASHINGTON REVENUE AND COST SUMMARY DUE TO THE DEVELOPMENT OF THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Revenues</i>	\$2,243	\$3,082	\$2,691	\$3,397	\$3,563	\$95,950
One-Time Revenues	\$2,079	\$1,533	\$614	\$721	\$524	\$28,797
Recurring Revenues	\$164	\$1,549	\$2,076	\$2,676	\$3,039	\$67,152
<i>Total Costs</i>	\$241	\$1,775	\$2,176	\$2,890	\$3,184	\$72,868
One-Time Costs	\$2	\$2	\$0	\$0	\$0	\$79
Recurring Costs	\$239	\$1,773	\$2,176	\$2,890	\$3,184	\$72,789
<i>Net Fiscal Impact</i>	<i>\$2,002</i>	<i>\$1,307</i>	<i>\$515</i>	<i>\$507</i>	<i>\$379</i>	<i>\$23,082</i>
Recurring Net Revenues	(\$75)	(\$224)	(\$99)	(\$214)	(\$145)	(\$5,637)

Note: Figures may not sum due to rounding
Source: Johnson Gardner 2001

Alternative 5 is likely to generate the lowest positive net impact for the State of Washington, in the range from \$750,000 to \$800,000 annually. Department costs are not likely to be dramatically greater among the three alternatives as identified in this analysis. However, the greater scale of residential development in Alternative 5 will induce the greatest enrollment impacts for School District No. 404. Accordingly, distributions to School District 404 are likely to be greatest under Alternative 5. Further details of net impacts to School District No. 404 are found later in this section.

B. KITTITAS COUNTY

Net Fiscal Impacts

Table VI-3 below provides a summary of estimated fiscal revenues, costs, and net fiscal impact for selected years for Kittitas County. Annual estimates of net fiscal impacts for all years of build-out are found in EXHIBIT 4.02 for Alternative 5.

Though net shortfalls are projected for most years of build-out, actualization of shortfalls will likely be reduced by the cost economies of scale. General service costs grow at a slower rate than does population or commercial development growth. For example, no matter how much growth occurs, Kittitas County will only require one Auditor, one Assessor, etc. and marginally more personnel in each of the said departments to handle the additional workload. Therefore, growing general service costs get spread across a faster growing quantity of population and commercial development over

time. The result is cost economies of scale, or decreasing average general service costs for residential and commercial development.

TABLE VI-3 – KITTITAS COUNTY REVENUE AND COST SUMMARY DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Revenues</i>	\$318	\$419	\$557	\$779	\$972	\$20,136
One-Time Revenues	\$312	\$151	\$59	\$65	\$40	\$2,947
Recurring Revenues	\$6	\$267	\$498	\$714	\$931	\$17,189
<i>Total Costs</i>	\$379	\$561	\$635	\$808	\$924	\$21,897
One-Time Costs	\$263	\$121	\$48	\$52	\$32	\$2,383
Recurring Costs	\$116	\$440	\$588	\$756	\$892	\$19,515
<i>Net Fiscal Impact</i>	(\$61)	(\$142)	(\$78)	(\$30)	\$47	(\$1,761)
Recurring Net Revenues	(\$110)	(\$173)	(\$90)	(\$43)	\$39	(\$2,326)

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

As discussed in Section V, general service costs are assumed to be constant over the build-out of the Cle Elum UGA. Cost economies of scale are not modeled in this analysis due to the complexity and uncertainty of such an undertaking. However, cost economies of scale could pose substantial general service cost reductions through the 30-year build-out, thus reducing or potentially eliminating projected net shortfalls summarized in Table VI-3.

C. CITY OF CLE ELUM

Table VI-4 below provides a summary of estimated fiscal revenues, costs, and net fiscal impact for selected years for Cle Elum. Annual estimates of net fiscal impacts for all years of build-out are found in EXHIBIT 4.03 for Alternative 5. As with cost estimates in Section V, the following net impact figures do not reflect higher subscriber fees under the new billing agreement with KITTCOM.

Across the thirty-year build-out period, Alternative 5 has projected average annual net revenues in the neighborhood of \$200,000 to \$300,000. However, Cle Elum is not projected to experience positive net revenues until Year 11 under Alternative 5. Thereafter, positive net inflow is estimated to improve to over \$900,000 annually, largely due to the expanded property tax base. Until Year 11, annual shortfalls are projected to be in the neighborhood of \$50,000 to \$60,000 under the assumptions of this analysis.

To the extent that KITTCOM fees increase under the recent agreement with the City of Cle Elum, net shortfalls projected in early years would likely be greater and net surpluses would be reduced in later years. Subscriber fees would be tracked by the fiscal monitoring system established by mitigation agreement between Trendwest and the City. To the extent that higher KITTCOM subscriber fees attributable to the UGA caused shortfalls, Trendwest would make mitigation payments.

TABLE VI-4 – CLE ELUM REVENUE AND COST SUMMARY DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Revenues</i>	\$336	\$591	\$781	\$1,311	\$2,014	\$33,289
One-Time Revenues	\$332	\$241	\$102	\$120	\$94	\$4,671
Recurring Revenues	\$4	\$350	\$679	\$1,191	\$1,919	\$28,618
<i>Total Costs</i>	\$368	\$702	\$826	\$1,003	\$1,075	\$26,139
One-Time Costs	\$66	\$30	\$12	\$13	\$8	\$596
Recurring Costs	\$302	\$671	\$814	\$990	\$1,067	\$25,544
<i>Net Fiscal Impact</i>	(\$32)	(\$110)	(\$45)	\$307	\$939	\$7,149
Recurring Net Revenues	(\$298)	(\$321)	(\$135)	\$200	\$853	\$3,094

Note: Figures may not sum due to rounding.
Source: Johnson Gardner 2001

Shortfall incidence would be greatly attributable to new service expenses before significant tax revenues are received, most notably property taxes. However, the City and Trendwest have agreed to a fiscal cost monitoring system, which will likely serve to significantly reduce fiscal shortfall potential. Under the agreement, new service burden, such as personnel and capital costs, will be acquired as new services are actually required rather according to a forecast schedule. Resulting net fiscal impacts may be lower than those projected under the assumptions of this analysis.

Initiative 747 and Net Fiscal Impacts

Net fiscal impacts to the City of Cle Elum would likely look differently if Cle Elum voters do not approve property tax revenue increases in excess of 1% annually as provided for in Initiative 747. In Section IV, it was found that by Year 10, property tax revenues generated by UGA development would be 13% lower with Initiative 747 when compared to the City levy rate decreasing at its historical rate of 1% in constant dollars. As such, net fiscal impacts to the City would likely be smaller than expressed above. In particular, net deficits in early years would likely increase and extend further into the lifetime of UGA development.

For the following reasons, quantification of net impacts to the City would at this point be speculative at best:

- *Legal Future for I-747:* As expressed earlier, the long-term legal status of I-747 is not definite as legal challenges may ultimately be successful as with past property tax cap measures.
- *Local Voter Approval:* I-747 does allow for property tax growth to exceed 1% if voters approve. As such, the City levy may act very much like a special levy in the future. Future voter sentiment would then be a significant revenue determinant and is impossible to predict at this point.
- *Altered Fiscal Cost Landscape:* If I-747 is binding and Cle Elum voters do not approve of higher property tax growth, current city service budgeting would likely be altered significantly to meet required service standards within acceptable budget. This will be particularly true for new residents at the UGA, who will require at a minimum the same

service standards guaranteed to existing City residents. Resulting changes in the City cost structure would be impossible to model at this time.

- *Altered Fiscal Revenue Landscape:* With constant service levels to uphold and revenues not keeping pace with inflation, the City may have to look for new or altered revenue sources to afford future service costs. Resulting changes would be impossible to model at this time.
- *Long-Term Prospects of I-747:* If I-747 causes noticeable, undesirable impacts to City finances and service provision, Washington voters may in fact repeal or reform I-747 to allow for greater revenue capacity. In the meantime, local voters may disregard the automatic cap and approve higher levy increases than 1% as indicated above.

Although I-747 would alter the existing and future fiscal situation for the City of Cle Elum, the City has negotiated mitigation agreements with the applicant in order to monitor annual, actualized costs and revenue flow due to Trendwest development. With or without I-747, the monitoring agreement between the City and Trendwest is designed to trigger any appropriate mitigation requirement as it may actually occur.

Initiative 747 would also affect the net fiscal impact to the City of Cle Elum from combined UGA and MPR development. Accordingly, discussion of the issue in terms of cumulative Trendwest development may be found in Section VII below.

Fire Station in Project Year 2

The City's Municipal Facilities and Services Expansion Plan indicates that by Year 2, the Cle Elum Fire Department will need a three-bay fire station to house new vehicles required by UGA service demand. Projected cost is between \$550,000 and \$650,000 for the purpose of this analysis. Under all of the development alternatives, the City is not projected to have enough new UGA property value to support a bond issue for a three-bay fire station. By Year 2, as a result, funding will likely require a combination of grants, bonds, and possible shortfall contributions if the UGA share of revenues is not sufficient to cover the UGA share of costs.

Property tax revenue projections have to this point assumed that the real City tax rate will decrease by roughly 1 percent annually consistent with historical trends. As the levy rate declines annually, the difference between the original real rate before construction and the lower rate each year of development can be viewed as potential room for new bond revenue assuming levy rates continue to hold below their levels in 2000. Table VI-5 below illustrates new City bond capacity through Year 6.

TABLE VI-5: CITY OF CLE ELUM BOND REVENUE CAPACITY FROM DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
<i>Alternative 5</i>						
Maximum Capacity (000s)	\$240	\$240	\$296	\$407	\$533	\$640
- Projected Actual Revenue (000s)	\$238	\$236	\$287	\$391	\$507	\$603
= New Bond Capacity (000s)	\$2	\$5	\$9	\$16	\$26	\$37

Source: Johnson Gardner 2001

Possible new bond revenue in Table VI-5 is the total possible property tax revenue the City of Cle Elum may generate in a year if the City levy rate is held constant at its 1999 level of \$2.4134 per \$1,000 assessed. New possible revenue is the product of the constant levy rate and combined City and UGA assessed value. Combined assessed value is the sum of existing City assessed value of \$99.6 million (Kittitas County Assessor's Report, 1999) and assessed UGA value as calculated in EXHIBIT 2.06.

Projected Actual Revenue is the total property tax revenue the City will generate if the property tax levy decreases 1 percent annually, as projected in this analysis. Actual revenue is the product of the projected levy rate from EXHIBIT 2.06 and the combined assessed value of the City as described in the paragraph above.

D. CITY OF ROSLYN

The scope of direct revenue and cost effects would be largely comprised of off-site visitor expenditures and public works and emergency service costs, respectively. Net fiscal impacts are discussed below.

Net Fiscal Impacts

Under Alternative 5, The City of Roslyn would likely experience more significant service costs due to occasional trips into Roslyn by UGA residents. Estimates are not quantified given that incidental general service (i.e. public works) and emergency service costs cannot be estimated. Paired with the said higher traffic and service costs would be lower sales tax revenues under Alternative 5. The City of Roslyn may likely see in excess of \$4,000 in annual average sales tax revenues, as described in Section IV above. The result under Alternative 5 will likely be the least positive net fiscal impacts among the alternatives during the UGA development period.

Given these facts, it is not likely Roslyn will experience negative fiscal impacts from UGA development. Roslyn will capture a far lower share of UGA resident traffic than will the City of Cle Elum due to the limited number of services available in the community relative to Cle Elum. In light of such potential revenues and the minor increases in visitor traffic described in Section V, the City of Roslyn should realize no negative net fiscal effects, at a minimum.

E. TOWN OF SOUTH CLE ELUM

The Town of South Cle Elum may likely experience positive, net fiscal impacts during the UGA development period under Alternative 5. Estimates are not quantified given that incidental general service (i.e. public works) and emergency service costs cannot be estimated. While this analysis does not project identifiable revenues for South Cle Elum, it is also highly probable that traffic through the Town will be very limited give its proximity to Cle Elum. Accordingly, the Town should at a minimum experience no net, negative fiscal impacts.

F. CITY OF ELLENSBURG

The scope of direct revenue and cost effects should be largely comprised of off-site visitor expenditures paired with construction purchases and incidental public works and emergency service costs, respectively. Net fiscal impacts are discussed below.

Net Fiscal Impacts

The City of Ellensburg may likely experience positive, net fiscal impacts during the UGA development period. Estimates are not quantified given that incidental general service (i.e. public works) and law enforcement service costs cannot be estimated.

However, the City of Ellensburg may see as much as \$40,000 to \$50,000 in annual average sales tax revenues from Alternative 5 as described in Section IV above. The result is a likely net positive revenue effect for Ellensburg for all years of UGA development.

G. CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404

Net impacts to District 404 fall into two separate, but related categories: reconciliation of M&O revenues to recurring operating costs; and reconciliation of bond levy revenues to capital facility/equipment expenses. Though serving very different purposes, the M&O and bond fund levy rates combined effectively measure the total tax rate faced by citizens within District 404. This analysis of net fiscal impacts to the District assumes that current taxpayers are never to pay a higher real property tax rate to District 404 than the 2000 level of \$2.4556 per \$1,000 of assessed property value (sum of \$1.1836 bond levy rate and \$1.2720 M&O levy rate).

Net Operating Impacts

Table VI-6 summarizes estimated fiscal revenues, non-capital facility costs, and net fiscal impacts for the Cle Elum/Roslyn School District. Here net impacts are defined as M&O levy revenues less total local, non-capital facility costs.⁹ Annual estimates of net fiscal impacts for all years of build-out are found in EXHIBIT 4.04 for Alternative 5.

⁹ Bond levy revenues are excluded as they are to be reserved for likely capital equipment costs. For Years 1 through 12, bond levy revenues will be devoted to current bond obligation not affected by future UGA development. Thereafter, bonds may be issued for capital facilities and levy revenue would be restricted to payment on that future obligation.

TABLE VI-6: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 FISCAL IMPACTS SUMMARY DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Total Local Revenues	\$19	\$364	\$807	\$1,402	\$2,349	\$33,967
Total Local Costs (15%)	\$41	\$312	\$383	\$489	\$540	\$12,439
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$41	\$312	\$383	\$489	\$540	\$12,439
Net Fiscal Impact	(\$24)	(\$67)	\$202	\$479	\$1,008	\$10,902

Note: Figures may not sum due to rounding.

Source: Johnson Gardner 2001 and Cle Elum-Roslyn School District #404 Capital Facilities Plan

Maintenance and operations levy revenues are projected to fall short of recurring costs in early years. Lags between construction and property taxes received on that construction will greatly contribute to potential fiscal shortfalls. As a result, M&O levy revenue may not be expected to catch up with local operating costs until as late as Year 6 under Alternative 5. Accordingly, early deficits will likely be greatest from high enrollment impacts under Alternative 5, with shortfalls projected through Year 6 averaging over \$150,000 annually. After M&O levy revenues catch up with annual operations expenses, Alternative 5 poses substantial positive net fiscal impacts through Year 30, ranging between \$450,000 and \$500,000 annually if levy rates are held constant after Year 12.

The projected positive net revenues for the School District are contingent upon the assumption of constant proportional increases in expenditure annually and constant M&O levy rates. In reality, school funding also depends upon voter approval as much as it does growth in assessed value and necessary costs. The following represent possible fiscal outcomes.

- *Expenditure-Matching Revenues:* Because revenue needs will be set to match additional UGA induced costs, levy rates likely will go down as assessed value increases.
- *Deficiency Recovery:* Net revenues may be dedicated to any existing service or capital deficiencies in the district, particularly after the failed M&O levy in 1998.
- *Capital Contributions:* A new fund may be established as a resource for capital equipment to minimize future need for bonds.
- *Additional Levy Constraint:* Significant positive net revenues may affect the passage of levies.

Three additional issues will have bearing on the incidence of short-term fiscal shortfalls and future levy rate behavior as summarized below.

- *Growth in Assessed Values:* For conservative estimates, this analysis assumed that existing development within District 404 will remain constant for thirty years. In actuality, non-UGA construction and inherent value growth will certainly occur thus increasing revenue potential for the District independent of the UGA.
- *Economies of Scale:* This analysis does not factor in economies of scale for the District as growth occurs. Although enrollment will increase, many personnel and operating costs will not increase by the same proportion, i.e. Administration positions, thus curbing future cost potential.

- **Levy Decline After Year 12:** After the current bond obligation is repaid by Year 12, the District will automatically increase its levy capacity by the value of the old bond levy rate. With substantial operating surpluses forecast by Year 12, both bond levy and M&O levy rates will have room to actually decline through Year 30 rather than hold constant.

Even with District changes to the M&O levy rate, the District is projected to face possible shortfalls through Year 5 of UGA development assuming MountainStar MPR is not developed. MPR development poses significant increases in District revenue capacity with very different net fiscal impacts. Net impacts to the District from UGA and MPR development are addressed in Section VII below.

Capital Costs and New Levy Capacity

Analysis in Section IV above determined that the levy rate for current bond obligation will decline through Year 12 as the UGA is developed. Concurrently, the M&O levy rate was assumed constant as a measure of District tax capacity with the rate capped at present levels over the next thirty years. As a result, the combined levy rate is projected to decline through Year 12, thereafter holding constant as a measure of future tax capacity after the current bond obligation is repaid. The twelve-year levy rate decline suggests the District will have new levy capacity for either new bond issues or additional maintenance and operation needs without exceeding the current, combined District tax rate.

As stated in Section V, District 404 will require new portables in the short-term, new space over the long-term, and school buses intermittently in future years as UGA enrollment increases. An analysis of maximum new bond revenue capacity, before and after the existing bond obligation is retired, was conducted to determine the ability of new UGA assessed value under Alternative 5 to pay for needed school space and transportation. Results of the analysis are presented in Table VI-7 below.

TABLE VI-7: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 MAXIMUM BOND REVENUE CAPACITY FROM DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5 (000's of Constant 2000 dollars)

	Year 5	Year 10	Year 15	Year 20	Year 30
<i>Alternative 5</i>					
Excess Bond Rate Capacity 1/	0.2016	0.3541	1.1836	1.1836	1.1836
x Annual Assessed Value (000s) 2/	\$792,636	\$940,072	\$1,081,762	\$1,246,932	\$1,671,333
= Excess Bond Revenue Capacity	\$160	\$333	\$866	\$998	\$1,338
+ Excess M&O Revenue Capacity	\$0	\$202	\$326	\$479	\$1,008
= Maximum Bond Capacity (000s)	\$160	\$535	\$1,192	\$1,477	\$2,346

1/ Defined as the current, 2000 levy rate of \$1.1836 less the projected levy rate in the respective year of UGA development.

2/ The sum of existing District assessed value and annual assessed value of UGA development.

Source: Johnson Gardner 2001

Assuming that the 2000 combined bond levy and M&O levy rate is the effective levy rate cap for existing residents within District 404, the District faces growing capacity for additional bond levies. In Years 1 through 12, excess bond rate capacity is defined as the difference between the 2000 bond levy rate and projected levy rates. After the current debt obligation is retired in Year 12, the District could seek new bond levies not exceeding a millage rate of \$1,1836 per \$1,000 of assessed value.

Excess M&O revenue capacity are those revenues generated by the assumed constant M&O levy in excess of operating cost projections summarized in Section V above, i.e. net operating surpluses.

Under Alternative 5, excess bond rate capacity begins at \$0.0221 per \$1,000 assessed value and climbs to the range of \$0.35 to \$0.40 per \$1,000 assessed value by Year 12. As Table VI-6 indicates, the total assessed value of District 404 is expected to climb from the 2000 level of \$672 million to as high as \$978 million under Alternative 5. Growing assessed value, paired with growing additional levy rate capacity, points to significant resources for funding additional school space and bus expenditures as enrollment increases.

After adding excess M&O levy revenues, Alternative 5 will likely pose the greatest potential capacity for new bond issues before Year 12, with additional revenue growing from between \$10,000 and \$20,000 in Year 2 to as much as \$600,000 to \$650,000 by Year 12. After the existing bond obligation is retired, new bond capacity could grow from roughly \$1.1 million in Year 13 to the neighborhood of \$2.3 million annually by Year 30.

However, based on guidelines in the District Capital Facilities Expansion Plan, new UGA-induced bond levy capacity may not satisfy UGA-induced demand for portables and buses in very early years of development. As previously stated, buses and portable space serving UGA enrollment will likely be needed within the first five years. While the District does not specifically target a precise year for requirement of school construction, Year 7 is likely given the District's plan to satisfy enrollment growth for seven years through portable classroom purchase.

Assuming the District continues upkeep of all portables purchased, and assuming new bond issue would require twenty-year repayment at 5 percent annual interest, school construction could in fact be financed in a gradual manner continually supplemented with portable use. The following summarizes the earliest possible timing of new bond issues for all thirty-year needed bus expense and one-half of total, thirty-year school construction costs under Alternative 5.

- *Alternative 5:* Four buses (\$324,000) and \$11.2 million in local-share space costs could be funded by Year 12, with constant repayments at \$895,000 annually.

Bond issues, posing no extra cost to existing residents, will likely be possible earlier as bus purchase will be more gradual than assumed. Furthermore, the District with public input will ultimately determine timing of school construction. While the figures above do describe UGA-specific impacts, the figures and timing expressed above do not account for MountainStar MPR-induced enrollment. The issue, which has particularly important tax base ramifications, is given further discussion below in Section VII, Cumulative Impacts.

H. KITTTAS COUNTY FIRE DISTRICT NO. 7

As stated previously, Fire District No. 7 would not hold direct jurisdiction over the UGA site in this analysis. Net fiscal impacts to the Fire District due to UGA development would be limited to indirect impacts with incidental back-up or mutual aid fire response calls. Such calls would incur District costs, however, fees for such services can be retrieved through the Upper County mutual aid agreement. Therefore, net fiscal impacts to the District are anticipated to be negligible.

I. KITTITAS COUNTY HOSPITAL DISTRICT NO. 2

Table VI-8 summarizes estimated fiscal revenues, costs, and net fiscal impacts for Hospital District No. 2. Annual estimates of net fiscal impacts for all years of build-out are found in EXHIBIT 4.05 for Alternative 5.

Results of the analysis suggest that Hospital District 2 cost estimates may likely exceed UGA-induced revenues in early years of development. Service costs under Alternative 5 may exceed tax revenues by as much as \$50,000 to \$60,000 annually on average through Year 9.

TABLE VI-8: KITTITAS COUNTY HOSPITAL DISTRICT NO. 2 FISCAL IMPACTS SUMMARY DUE TO THE DEVELOPMENT OF CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Total Revenues	\$3	\$86	\$169	\$323	\$570	\$7,842
Total Costs	\$64	\$148	\$169	\$202	\$218	\$5,422
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$64	\$148	\$169	\$202	\$218	\$5,422
Net Fiscal Impact	(\$61)	(\$62)	\$0	\$121	\$352	\$2,420
Recurring Net Revenues	(\$61)	(\$62)	\$0	\$121	\$352	\$2,420

Note: Figures may not sum due to rounding.

Thereafter, net impacts to the Hospital District are projected to be positive after assessed property value has caught up with costs. Positive net revenues from Year 10 through Year 30 are projected to average \$100,000 to \$150,000 annually. For all years, net impacts are estimated at \$80,000 to \$90,000 annually.

The following issues may affect the actualization of net fiscal impacts as the UGA is built out under Alternative 5 or Alternatives 2, 3, or 4.

- *Fire/EMS Coordination:* No assumptions were made regarding paramedic training of firefighters. As such, the above cost projections may represent double-counted personnel needs if the Cle Elum Fire Department and Hospital District No. 2 jointly train and employ paramedics serving the UGA. The above cost estimates would be reduced proportionately.
- *Overlap in BLS Ambulance Service:* The above cost estimates assume the Hospital District will continue to operate BLS ambulance service concurrently with the Cle Elum Fire Department. If BLS service is coordinated by one public service provider, costs may likely decrease either for the Hospital District or the City of Cle Elum.
- *Property Tax Lag:* The two-year lag between construction and receipt of property tax revenues contributes to the net difference of revenues and expenses.

Similarly for the City of Cle Elum emergency services departments, subscriber fees attributable to service calls at UGA development would be tracked as UGA-induced expenses under the tentative mitigation agreement between Trendwest and Hospital District No. 2. To the extent that those

subscriber fees cause fiscal shortfalls, Trendwest would be responsible for mitigation payments subject to the details of the proposed mitigation arrangement.

J. KITTITAS COUNTY COMMUNICATIONS (KITTCOM)

As described above in Section V (Costs), it is anticipated that the subscriber fees will be set to cover costs to KITTCOM not covered through the telephone surcharge or grant monies. Subscriber fees (per-call basis) will be billed to affected public service providers (City of Cle Elum and Hospital District #2). Charges attributable to UGA development will be included in the shortfall monitoring and shortfall payment agreements between Trendwest and the City of Cle Elum and Trendwest and Hospital District #2.

VII. CUMULATIVE IMPACTS OF THE PROPOSED ACTION

The concurrent construction of MountainStar MPR and the Cle Elum UGA would pose significant cumulative impacts to the public service jurisdictions included in the fiscal analysis. The State of Washington, Kittitas County, School District 404, Hospital District 2, KITTCOM and the City of Cle Elum could experience particularly sizeable revenue and cost impacts as the MPR and UGA are jointly developed.

Cumulative fiscal impacts are calculated as the annual sum of revenues and public service costs from MPR development based upon results in the MountainStar MPR Environmental Impact Statement (Kittitas County, 2000) and fiscal impacts to public service providers as described for UGA Alternative 5 in preceding sections. Cumulative impact estimates assume that the MPR and the UGA will follow concurrent construction, i.e. Year 5 of MPR development is Year 5 of UGA development, etc.

MPR service costs and revenues have been re-estimated for the purposes of the UGA Alternative 5 cumulative analysis. As part of the RIDGE Settlement Agreement, Trendwest has agreed to reduce the number of residential units planned for the MPR. Specifically, the number of residential units has been reduced from 4,650 to 3,785. As a result, fiscal revenues from the MPR, as well as costs, will be reduced accordingly. A comprehensive, detailed re-estimation of the MPR fiscal impact analysis was beyond the scope of this analysis. However, for the purpose of estimating cumulative impacts, it was assumed that revenue and cost impacts of the MPR would be reduced by a factor of 18.6%, or percentage decrease in residential units and resulting population.

A. STATE OF WASHINGTON

Table VII-1 provides a summary of projected cumulative State revenues and costs for selected years of the build-out period. Combined revenues under Alternative 5 may likely range from over \$3.5 million in Year 1 to over \$16.5 million in Year 30. For all years, annual average revenues are estimated at approximately \$13.5 million to \$14 million; of that, one-time revenues would comprise \$3 million to \$3.5 million with recurring revenues in the range of \$10 million to \$10.5 million.

TABLE VII-1: STATE OF WASHINGTON CUMULATIVE FISCAL IMPACTS SUMMARY FROM DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Revenues</i>	\$3,619	\$11,683	\$12,834	\$15,605	\$16,639	\$413,984
One-Time Revenues	\$2,623	\$5,905	\$3,130	\$2,778	\$1,934	\$100,115
Recurring Revenues	\$996	\$5,778	\$9,705	\$12,827	\$14,705	\$313,869
<i>Total Costs</i>	\$241	\$1,935	\$2,397	\$3,183	\$3,525	\$80,084
One-Time Costs	\$2	\$2	\$0	\$0	\$0	\$136
Recurring Costs	\$239	\$1,933	\$2,397	\$3,183	\$3,525	\$79,948
<i>Net Fiscal Impact</i>	<i>\$3,378</i>	<i>\$9,748</i>	<i>\$10,437</i>	<i>\$12,422</i>	<i>\$13,114</i>	<i>\$333,900</i>
Recurring Net Revenues	\$757	\$3,845	\$7,308	\$9,644	\$11,180	\$233,921

Note: Figures may not sum due to rounding

Total identifiable costs to the State may reach the range of \$2.5 million to \$3 million on average annually over the thirty years of build-out. Costs may start out at under \$250,000 in Year 1 and could climb to the neighborhood of \$3.5 million to \$4 million by Year 30.

Combined development under Alternative 5 is estimated to cause a positive net impact to the State of Washington. Net marginal surpluses are expected to start in the range of \$3 million to \$3.5 million in the first year of development and grow to between \$13 million and \$13.5 million in Year 30. The annual average net surplus would be between \$11 million and \$11.5 million.

Significant Unavoidable Adverse Impacts

In light of the estimated net fiscal surplus for the State, no significant unavoidable impacts from cumulative impacts are anticipated.

Mitigation

No mitigation would be required in light of positive net fiscal impacts.

B. KITTITAS COUNTY

Table VII-2 provides a summary of projected cumulative County revenues and costs for selected years of the build-out period. Based on the model assumptions employed, MPR and UGA development under Alternative 5 is likely to contribute to Kittitas County with annual average revenues ranging from \$4 million to \$4.5 million. Average annual recurring revenues would range between \$3.5 million and \$4 million.

TABLE VII-2: KITTITAS COUNTY CUMULATIVE FISCAL IMPACTS SUMMARY FROM DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA UNDER ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
Total Revenues	\$739	\$3,059	\$4,190	\$5,063	\$5,980	\$130,610
One-Time Revenues	\$559	\$1,471	\$831	\$679	\$367	\$23,586
Recurring Revenues	\$181	\$1,588	\$3,359	\$4,384	\$5,612	\$107,023
Total Costs	\$546	\$1,846	\$2,312	\$2,695	\$2,837	\$70,012
One-Time Costs	\$401	\$675	\$370	\$294	\$93	\$10,204
Recurring Costs	\$144	\$1,171	\$1,942	\$2,401	\$2,744	\$59,808
Net Fiscal Impact	\$194	\$1,213	\$1,878	\$2,368	\$3,142	\$60,598
Recurring Net Revenues	\$37	\$417	\$1,417	\$1,982	\$2,868	\$47,215

Note: Figures may not sum due to rounding.

Average annual combined cost to Kittitas County under Alternative 5 and could reach the range of \$2 million to \$2.5 million. Of this, roughly 85 percent would be population-driven recurring costs. Cumulative costs to the County are projected to begin in Year 1 in the range of \$500,000 and \$550,000 and are then expected to increase to around \$2.5 million to \$3 million by Year 30.

Development under Alternative 5 is projected to result in an average annual net revenue gain of \$2 million to \$2.5 million.

Significant Unavoidable Adverse Impacts

In light of the estimated net fiscal surplus for the County, no significant unavoidable impacts from cumulative impacts are anticipated.

Mitigation

No mitigation would be required in light of positive net fiscal impacts.

C. CITY OF CLE ELUM

Table VII-3 provides a summary of projected cumulative City of Cle Elum revenues and costs for selected years of the build-out period. Construction of MountainStar MPR paired with UGA Alternative 5 would likely generate annual tax revenues in the range of \$1 million to \$1.5 million over all years of buildout. Revenues are likely to begin in Year 1 in the range of \$450,000 and \$500,000 and then increase to between \$2 million and \$2.5 million by the thirtieth year of development.

City costs would likely reach the range of \$850,000 to \$900,000 annually on average over the entire buildout period. During Year 1 of construction, total costs to the City could start between \$450,000 and \$500,000. By Year 30, costs to the City are projected to reach between \$1 million and \$1.5 million. As with solely UGA-induced impacts, the cumulative costs expressed here reflect the old KITTCOM subscriber fee agreement. To the extent that City of Cle Elum police and fire departments pay higher KITTCOM subscriber fees, cumulative cost projections would increase.

TABLE VII-3: CITY OF CLE ELUM CUMULATIVE FISCAL IMPACTS SUMMARY FROM DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Revenues</i>	\$476	\$639	\$861	\$1,419	\$2,138	\$36,324
One-Time Revenues	\$462	\$241	\$102	\$120	\$94	\$5,061
Recurring Revenues	\$15	\$398	\$760	\$1,299	\$2,044	\$31,263
<i>Total Costs</i>	\$498	\$702	\$826	\$1,003	\$1,075	\$26,529
One-Time Costs	\$196	\$30	\$12	\$13	\$8	\$986
Recurring Costs	\$302	\$671	\$814	\$990	\$1,067	\$25,544
<i>Net Fiscal Impact</i>	(\$22)	(\$63)	\$35	\$416	\$1,064	\$9,795
Recurring Net Revenues	(\$287)	(\$273)	(\$54)	\$309	\$978	\$5,739

Note: Figures may not sum due to rounding.

Based on the assumptions of this analysis, the City of Cle Elum is projected to risk fiscal shortfalls through Year 7 of cumulative development under Alternative 5. For the first seven years, average annual shortfalls could reach \$50,000.

For all other years, the City would likely receive net surpluses in the range of \$10,000 to \$20,000 in Year 8 and increase to roughly \$1 million to \$1.5 million by Year 30. For all years, Alternative 5 would generate the greatest positive net cumulative impact to the City of Cle Elum from all development alternatives with an annual average of between \$300,000 and \$350,000.

I-747 and Cumulative Fiscal Impacts

Cumulative fiscal impacts to the City of Cle Elum would likely also look differently if Cle Elum voters do not approve property tax revenue increases in excess of 1% annually as provided for by Initiative 747. For similar reasons listed in Section VI, cumulative fiscal impacts under I-747 are very speculative and were not modeled as a result.

However, the City of Cle Elum has no property tax jurisdiction at the MPR. Therefore, revenues to the City from MPR development, mostly sales tax revenue, would not be affected. Cumulative impacts would be reduced only the lower property tax revenue inflow as described in Section IV above.

Although I-747 would alter the existing and future fiscal situation for the City of Cle Elum, the City has negotiated mitigation with the applicant as part of the draft Conditions of Approval for the project in order to monitor annual, actualized costs and revenue flow due to Trendwest development (discussed below). Fiscal monitoring would include both impacts from UGA development as well as MPR development. Therefore, if I-747 has effects upon actual fiscal impacts measured during the monitoring process, it would be covered under the Conditions of Approval.

Significant Unavoidable Adverse Impacts

With implementation of the mitigation measures outlined below, no significant unavoidable adverse impacts would occur.

Mitigation

Subject to the Pre-Annexation Agreement between the City of Cle Elum and Trendwest Properties, the proposed UGA development is not permitted to cause existing citizens and ratepayers to suffer negative financial impacts as a result of dealing with Trendwest development activities within the UGA. As such, Trendwest and the City would execute a fiscal mitigation/shortfall agreement, consistent with the Conditions of Approval for the project, that accurately tracks projected revenues and expenses from UGA development.

- A Municipal Facilities and Services Expansion Plan would guide necessary capital and services expansion for the City regarding future UGA development.
- Monitoring of fiscal costs and revenues would occur to identify timing of costs relative to Trendwest-related revenue inflow in order to determine shortfall mitigation payments.
- Trendwest would pay for its share of planning and construction of water and wastewater treatment plants.

- Trendwest would pay for all reasonable staff and consultant fees related to City review and processing of development permits including those items in the Conditions of Approval. This includes funding for a City Planner and a City Administrator.
- A process for coordination between MPR security forces and Cle Elum-Roslyn police and Cle Elum fire service provision would be determined.

D. CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404

Net fiscal analysis of cumulative MPR and UGA development follows the outline established for net fiscal impacts of the UGA as described in Section VI. Analysis follows three steps:

- *Net Fiscal Impacts of Recurring Revenues and Expenses;*
- *Adequacy of Bond Revenues for Capital Expenditures; and*
- *Estimation of Excess M&O Revenue Capacity.*

Net Operating Impacts

Table VII-4 summarizes estimated fiscal revenues, non-capital facility costs, and net fiscal impacts for the Cle Elum/Roslyn School District. Here net impacts are defined as M&O levy revenues less total local, non-capital facility costs. Annual estimates of net fiscal impacts for all years of build-out are found in EXHIBIT 5.06 for Alternative 5.

Maintenance and operations levy revenues are projected to fall short of recurring costs in early years, though for shorter duration than projected for UGA development alone. Delays in property tax receipts after construction will largely be the cause of early shortfall occurrence. If the UGA and MPR are developed at a thirty-year velocity, shortfalls are not expected to continue further than Year 4 under Alternative 5. Under the assumptions of this analysis, early deficits are projected to just exceed \$100,000 for the first four years. After M&O levy revenues catch up with annual operations expenses, Alternative 5 poses significant net fiscal benefits. Annual surpluses are projected to increase from between \$30,000 and \$40,000 annually in Year 5 to the neighborhood of \$3 million to \$3.5 million by Year 30 if O&M levy rates are held constant.

TABLE VII-4: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 FISCAL IMPACT SUMMARY DUE TO THE DEVELOPMENT OF MOUNTAINSTAR MPR AND CLE ELUM UGA UNDER ALTERNATIVE 5
(000's OF CONSTANT 2000 DOLLARS)

Source of Costs	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Local Revenues</i>	\$3	\$361	\$1,066	\$2,165	\$3,979	\$51,950
<i>Total Local Costs (15%)</i>	\$41	\$324	\$404	\$522	\$583	\$13,224
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$41	\$324	\$404	\$522	\$583	\$13,224
<i>Net Fiscal Impact</i>	<i>(\$41)</i>	<i>\$37</i>	<i>\$662</i>	<i>\$1,642</i>	<i>\$3,396</i>	<i>\$38,715</i>

Note: Figures may not sum due to rounding.

The projected positive net operating revenues for the School District are contingent upon the assumption that the District M&O levies are approved by voters and resulting levy rates, determined by annual revenue needs and District assessed value base, never exceed the 2000 M&O rate during MPR and UGA development. In reality, public involvement in District expenditures may likely affect the true realization of net fiscal impacts. The following represent possible fiscal outcomes.

- *Expenditure-Matching Revenues:* Because revenue needs will be set to match additional UGA induced costs, levy rates likely will go down as assessed value increases.
- *Deficiency Recovery:* Net revenues may be dedicated to any existing service or capital deficiencies in the district, particularly after the failed M&O levy in 1998.
- *Capital Contributions:* A new fund may be established as a resource for capital equipment to minimize future need for bonds.
- *Additional Levy Constraint:* Significant positive net revenues may affect the passage of levies.

As indicated above, substantial operating net surpluses will likely result if levy rates held constant at existing levels. More likely, M&O levy rates would decline as increases in district assessed value exceeds enrollment increases from MPR and UGA development. However, the potential extra revenues generated, if the M&O levy rate is constant, may also be a measure of additional bond capacity School District 404 would have for future capital facilities and vehicles needs. The following section takes up this issue.

Capital Cost and Bond Levy Capacity

A discussion of potential capital costs required by the development of both MountainStar MPR and the UGA are discussed below, followed by analysis of potential bond revenue capacity for funding needed expenditures.

Capital Facilities Costs

UGA and MountainStar MPR development combined pose significant enrollment increases for District 404, though only slightly greater than for the UGA alone as expressed in Section V, Table V-9 due to the MPR's focus on short-term housing. As indicated by the District's Capital Facilities Plan, new school space will be required to house combined enrollment in both the short term (Years 1 through 7) and the long-term (Years 8 through 20 and beyond).

Table VII-5 below provides projected new enrollment for the UGA and MountainStar MPR, as well as natural enrollment growth independent of Trendwest-related development (as projected in the District Capital Facilities Expansion Plan). As before, Alternative 5 will likely induce the fastest and greatest need for additional school space. Alternative 4 will likely induce the least new enrollment and slightest need for new classroom space.

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TABLE VII-5: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 ESTIMATED NATURAL AND CUMULATIVE MPR & UGA-INDUCED ENROLLMENT UNDER ALTERNATIVES 2, 3, 4, AND 5

Enrollment Source	Year 1	Year 5	Year 10	Year 20	Year 30
<i>UGA Alt. 2, MPR & Natural Growth</i>					
Elementary	34	178	247	334	415
Middle School	40	130	171	223	271
High School	24	125	175	238	296
Total	98	483	593	795	982
<i>UGA Alt. 3, MPR & Natural Growth</i>					
Elementary	37	196	287	408	507
Middle School	42	140	195	268	326
High School	27	137	203	291	362
Total	106	473	685	967	1,195
<i>UGA Alt. 4, MPR & Natural Growth</i>					
Elementary	37	138	185	281	367
Middle School	42	106	134	191	242
High School	27	96	130	200	261
Total	106	340	449	672	870
<i>UGA Alt. 5, MPR & Natural Growth</i>					
Elementary	30	248	325	459	559
Middle School	38	171	217	298	357
High School	22	175	241	328	400
Total	90	594	783	1,085	1,316

Note: Enrollment was calculated utilizing natural employment growth forecast in the School District Capital Facilities Plan, and combined with enrollment projections for the UGA and the new high-density MPR configuration.

Short-Term Capital Facility Needs

As described in Section V, School District 404 will purchase portable classrooms to accommodate enrollment growth through Year 7. Based on the classroom size standards outlined in Section V, enrollment projections in Table VII-5, and assuming the District maximizes the use of double-wide portables before Year 7, maximum cumulative portable classroom costs to the District from the MPR and UGA are summarized in Table VII-6 below.

TABLE VII-6: POTENTIAL NEW PORTABLE COSTS DUE TO MOUNTAINSTAR MPR AND UGA DEVELOPMENT ALTERNATIVES 2, 3, 4 & 5

Alternative	Year 7 Enrollment	Portables Needed	Total Cost
<i>MPR & UGA Alt. 2</i>			
Elementary	196	6 double	\$733,626
Middle School	117	3 double	\$366,813
High School	141	3 double	\$366,813
Total			\$1,467,252
<i>MPR & UGA Alt. 3</i>			
Elementary	229	6 double 1 single	\$733,626 \$77,952
Middle School	138	3 double 1 single	\$366,813 \$77,952
High School	165	4 double	\$489,084
Total			\$1,745,427
<i>MPR & UGA Alt. 4</i>			
Elementary	141	4 double	\$489,084
Middle School	85	2 double	\$244,542
High School	102	2 double 1 single	\$244,542 \$77,952
Total			\$1,056,120
<i>MPR & UGA Alt. 5</i>			
Elementary	272	8 double	\$978,168
Middle School	163	4 double	\$489,084
High School	196	3 double 1 single	\$366,813 \$77,952
Total			\$1,834,065

Note: Figures may not sum due to rounding. Portable costs are based on classroom cost figures found in the School District Capital Facilities Plan and extrapolated for the varying enrollment between the UGA development alternatives and the Reduced Density MPR scenario.

Actual portable purchase will depend upon a combination of three factors: natural enrollment growth, UGA-induced enrollment and MPR-induced enrollment. While Trendwest-related development will induce the greatest proportion of new portable need, concurrent natural enrollment growth may accelerate the need for portables and/or require greater portable costs for the District. Table VII-7 below summarizes potential annual portable costs for the District due to natural and Trendwest-related development.

As combined MPR and UGA assessed value increases over time, the Applicant will be responsible for a smaller share of portable and vehicle costs. Trendwest will no longer be responsible for matching payments according to the provisions of the mitigation agreement after Trendwest development reaches a value of \$750 million assessed. Because MPR and UGA assessed value is projected to exceed \$750 million before Year 7 under Alternative 5, the District can expect to incur very little of the projected portable expenses outlined in Table VII-7 below..

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TABLE VII-7: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 ESTIMATED PORTABLE TIMING DUE TO NATURAL, MPR & UGA ENROLLMENT GROWTH UNDER ALTERNATIVES 2, 3, 4, AND 5

Natural Growth, MPR & UGA	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Total
<i>Alternative 2</i>							
Elementary	\$244,542 2 dbl	\$244,542 2 dbl		\$122,271 1 dbl		\$122,271 1 dbl	\$733,626
Middle School	\$122,271 1 dbl	\$122,271 1 dbl		\$122,271 1 dbl			\$366,813
High School		\$122,271 1 dbl	\$77,952 1 sgl			\$77,952 1 sgl	\$278,175
Total	\$366,813	\$489,084	\$77,952	\$244,542	\$0	\$200,223	\$1,378,614
<i>Alternative 3</i>							
Elementary	\$244,542 2 dbl	\$244,542 2 dbl	\$122,271 1 dbl		\$122,271 1 dbl	\$122,271 1 dbl	\$855,897
Middle School	\$244,542 2 dbl		\$77,952 1 dbl	\$122,271 1 dbl			\$444,765
High School		\$122,271 1 dbl	\$77,952 1 sgl		\$122,271 1 dbl		\$322,494
Total	\$489,084	\$366,813	\$278,175	\$122,271	\$244,542	\$122,271	\$1,623,156
<i>Alternative 4</i>							
Elementary	\$244,542 2 dbl	\$122,271 1 dbl	\$122,271 1 dbl		\$77,952 1 sgl		\$567,036
Middle School	\$122,271 1 dbl	\$122,271 1 dbl			\$77,952 1 sgl		\$322,494
High School			\$122,271 1 dbl			\$77,952 1 sgl	\$200,223
Total	\$366,813	\$244,542	\$244,542	\$0	\$155,904	\$77,952	\$1,089,753
<i>Alternative 5</i>							
Elementary	\$366,813 3 dbl	\$244,542 2 dbl	\$122,271 1 dbl	\$122,271 1 dbl	\$122,271 1 dbl	\$122,271 1 dbl	\$1,100,439
Middle School	\$244,542 2 dbl	\$122,271 1 dbl		\$122,271 1 dbl	\$122,271 1 dbl		\$611,355
High School		\$122,271 1 dbl	\$122,271 1 dbl			\$122,271 1 dbl	\$366,813
Total	\$611,355	\$489,084	\$244,542	\$244,542	\$244,542	\$244,542	\$2,078,607

Note: Figures may not sum due to rounding. From the School District Capital Facilities Plan, altered for the higher-density MPR enrollment changes and extrapolated to each of the development alternatives.

Table VII-8 shows the schedule of capital expense matching rates identified in the mitigation agreement between Trendwest and the School District.

TABLE VII-8: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 SCHEDULE OF TRENDWEST CAPITAL EXPENSE MATCHING RATES

New Assessed MPR and UGA Valuation (millions)	Trendwest Match (%)
\$0 - \$450	100%
\$451 - \$600	75%
\$601 - \$750	50%
\$751+	0%

Source: Mitigation Agreement between Trendwest and the Cle Elum-Roslyn School District #404 (9/5/2001).

School Bus Costs

Cumulative Trendwest-related enrollment would require the purchase of new school buses for the transportation of children to schools along SR 903. Based on the minor enrollment differences between Alternative 5 alone and with the MPR, it is not anticipated that the School District would need more than the 4 buses identified above in Section V. School District purchases of buses are also subject to the District mitigation agreement with the Applicant, including the matching payment schedule in Table VII-8, above.

As stated earlier, trigger points for such purchases would largely depend upon when enrollment is actually realized in addition to endogenous school district growth.

Long-Term Capital Facility Needs

The above enrollment projections for combined UGA and MPR development will require slightly greater, long-term school construction costs than for the UGA alone. Utilizing the same assumptions discussed in Section V, long-term construction costs for combined MPR and UGA-induced enrollment were calculated for each UGA development alternative. Results are summarized in Table VII-9 below.

Again, Alternative 5 poses the greatest costs for long-term classroom construction, followed by Alternatives 3, 2 and 4 in descending order. Because classroom construction is treated more generally as a long-term plan, timing of construction would depend on many factors, including actualized enrollment, property tax base, voter sentiment and other issues.

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TABLE VII-9: POTENTIAL NEW CLASSROOM CONSTRUCTION COSTS DUE TO MPR AND UGA DEVELOPMENT ALTERNATIVES 2, 3, 4 & 5

Alternative	Year 30 Enrollment	Sq. Ft. per Pupil	State Cost per Sq. Ft.	Local Cost per Sq. Ft.	State Cost	Local Cost
<i>Alternative 2</i>						
Elementary	280	110	\$26	\$157	\$798,429	\$4,819,778
Middle School	168	135	\$29	\$186	\$660,056	\$4,210,341
High School	202	145	\$29	\$217	\$858,933	\$6,349,638
Total					\$2,317,417	\$15,379,757
<i>Alternative 3</i>						
Elementary	372	110	\$26	\$157	\$1,062,897	\$6,416,262
Middle School	223	135	\$29	\$186	\$878,690	\$5,604,957
High School	268	145	\$29	\$217	\$1,143,442	\$8,452,867
Total					\$3,085,028	\$20,474,085
<i>Alternative 4</i>						
Elementary	232	110	\$26	\$157	\$661,889	\$3,995,547
Middle School	139	135	\$29	\$186	\$547,179	\$3,490,330
High School	167	145	\$29	\$217	\$712,046	\$5,263,785
Total					\$1,921,115	\$12,749,662
<i>Alternative 5</i>						
Elementary	424	110	\$26	\$157	\$1,210,438	\$7,306,904
Middle School	254	135	\$29	\$186	\$1,000,661	\$6,382,982
High School	306	145	\$29	\$217	\$1,302,163	\$9,626,210
Total					\$3,513,262	\$23,316,096

Source: Johnson Gardner 2001; Cle Elum-Roslyn School District #404 Capital Facilities Plan

Capital Costs and Bond Revenue Capacity

An analysis of bond revenue capacity was conducted to determine the ability of new UGA and MPR assessed value to pay for needed school construction and transportation. Results of the analysis are presented in Table VII-10 below.

TABLE VII-10: CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 MAXIMUM BOND REVENUE CAPACITY FROM DEVELOPMENT OF MPR AND CLE ELUM UGA UNDER ALTERNATIVE 5 (000's of Constant 2000 dollars)

	Year 5	Year 10	Year 15	Year 20	Year 30
<i>Alternative 5</i>					
Excess Bond Rate Capacity 1/ x Annual Assessed Value (000s) 2/	0.3687 \$955,206	0.6671 \$1,509,764	1.1836 \$1,876,981	1.1836 \$2,373,477	1.1836 \$3,149,604
= Excess Bond Revenue Capacity	\$352	\$1,007	\$2,222	\$2,809	\$4,498
+ Excess M&O Revenue Capacity	\$37	\$662	\$1,071	\$1,642	\$3,396
= Maximum Bond Capacity (000s)	\$389	\$1,669	\$3,293	\$4,452	\$7,894

1/ Defined as the current, 2000 levy rate of \$1.1836 less the projected levy rate in the respective year of UGA development.

2/ The sum of existing District assessed value and annual assessed value of UGA development.

Assuming that the 2000 combined bond levy and M&O levy rate is the effective levy rate cap for existing residents within District 404, the District faces substantially growing capacity for additional

bond levies with MPR development included. In Years 1 through 12, excess bond rate capacity is defined as the difference between the 2000 bond levy rate and projected levy rates. After the current debt obligation is retired in Year 12, the District could seek new bond levies not exceeding a millage rate of \$1,1836 per \$1,000 of assessed value. Excess M&O revenue capacity are those revenues generated by the assumed constant M&O levy in excess of operating cost projections summarized in Section V above, i.e. net operating surpluses.

Under Alternative 5, excess bond rate capacity begins at \$0.0259 per \$1,000 assessed value and climbs to the range of \$0.70 to \$0.75 per \$1,000 assessed value by Year 12. As Table VII-12 indicates, the total assessed value of District 404 is expected to climb from the 2000 level of \$672 million to as high as \$3.8 billion under Alternative 5 and MPR development. Growing assessed value, paired with growing additional levy rate capacity, points to significant resources for funding additional school space and bus expenditures as enrollment increases.

After adding excess M&O levy revenues, Alternative 5 will likely pose the greatest potential capacity for new bond issues before Year 12, with additional revenue growing from between \$350,000 and \$400,000 in Year 5 to as much as \$2 million by Year 12. After the existing bond obligation is retired, new bond capacity could grow from roughly \$3 million in Year 13 to the neighborhood of \$7.9 million annually by Year 30.

However, based on guidelines in the District Capital Facilities Plan, new UGA-induced bond levy capacity may not completely satisfy UGA-induced demand for portables and buses in very early years of development. As previously stated, buses and portable space serving UGA enrollment will likely be needed within the first five years. However, turnkey-matching payments from the Applicant, consistent with the District mitigation agreement, will likely minimize District bus and portable expenses.

Assuming the District continues upkeep of all portables purchased, and assuming new bond issue would require twenty-year repayment at 5 percent annual interest, school construction could in fact be financed in a gradual manner continually supplemented with portable use. The following summarizes the earliest possible timing of new bond issues for all thirty-year needed bus expense and one-half of total, thirty-year school construction costs under Alternative 5.

- *Alternative 5:* Four buses (\$380,000) and \$12.1 million in local-share space and land costs could be funded by Year 8, with constant repayments at \$982,000 annually.

Bond issues, posing no extra cost to existing residents, will likely be possible earlier as bus purchase will be more gradual than assumed. Furthermore, the District with public input will ultimately determine timing of school construction. However, natural enrollment growth will ultimately determine construction timing along with MPR and UGA-induced growth. School construction will likely be accelerated. However, the District Capital Facilities Expansion Plan does not give precise plans for construction timing as it does for portable purchases. Accordingly, while costs and bond levy capacity issues posed by the proposed development are addressed here, ramifications of natural growth and its precise effects on District decisions are beyond the scope of this analysis.

Significant Unavoidable Adverse Impacts

With implementation of mitigation measures identified below, no significant unavoidable adverse impacts are anticipated.

Mitigation

- The applicant will work with the District through a mutually agreed-to mitigation agreement until such time as Trendwest-related cumulative development reaches \$751 million.
- Trendwest will grant 25 usable acres to the District, contingent on provisions outlined in the agreement.
- The applicant will make matching payments to the District for portable classrooms and school buses based on a sliding scale negatively correlated to the total assessed value of Trendwest-related development (see Table VII-9 as related discussion above).
- The applicant will provide portable student housing as triggered by 25 or more unhoused students from Trendwest development.
- The applicant will coordinate with the District on an annual enrollment survey to identify new student parents or guardians who are Trendwest employees, employees of major general contractors, subcontractors who earn over 50% of their gross income from work at the MountainStar & UGA sites, and new pupils living within the boundaries of the MPR and UGA.
- The applicant agrees to a pupil transportation audit occurring in October and May of each year where actual need for new buses will be measured. Based on the audit, written recommendations will be received by the applicant, whereby Trendwest will pay its proportionate share of new bus costs based on measured impacts resulting from Trendwest development.

E. KITTITAS COUNTY HOSPITAL DISTRICT NO. 2

Table VII-12 identifies cumulative impacts to Hospital District No. 2. Average annual revenue capacity would be between \$700,000 to \$800,000. Revenues are likely to range from \$5,000 to \$10,000 in Year 1 and increase to between \$1.5 million to \$2 million by Year 30.

Annual service costs identified by the Hospital District could range from \$100,000 to \$150,000 in Year 1 to between \$500,000 and \$550,000 in Year 30. Average annual costs would be \$400,000 to \$450,000. Costs from MPR and UGA development under this alternative are expected to be slightly higher than those projected for UGA Alternative 2, due to the greater number of permanent residents under Alternative 5.

TABLE VII-12: KITTITAS COUNTY HOSPITAL DISTRICT NO. 2 CUMULATIVE FISCAL IMPACTS FROM DEVELOPMENT OF MOUNTAINSTAR MPR AND CLE ELUM UGA
ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Revenues</i>	\$9	\$175	\$470	\$902	\$1,595	\$21,704
Timber Excise Tax	\$0	\$133	\$410	\$824	\$1,507	\$19,755
Property Tax	\$2	\$0	\$0	\$0	\$0	\$6
Patient Fees	\$8	\$41	\$60	\$78	\$88	\$1,943
<i>Total Costs</i>	\$109	\$260	\$356	\$454	\$523	\$12,033
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$109	\$260	\$356	\$454	\$523	\$12,033
<i>Net Fiscal Impact</i>	<i>(\$100)</i>	<i>(\$85)</i>	<i>\$113</i>	<i>\$447</i>	<i>\$1,071</i>	<i>\$9,671</i>
Recurring Net Revenues	(\$100)	(\$85)	\$113	\$447	\$1,071	\$9,671

Note: Figures may not sum due to rounding.

In Years 1 through 7, the District is projected to incur costs in excess of tax revenues. Total costs may exceed tax inflow by as much as \$100,000 to \$150,000 in Year 1 and then dwindle to as little as \$10,000 to \$20,000 in Year 7. All other years, net fiscal impacts are expected to be positive in the range of \$20,000 to \$30,000 in Year 8 and exceeding \$1 million by Year 30. Average annual tax surpluses would be between \$300,000 to \$350,000. As described in Section V, KITTCOM subscriber fees would be tracked by the fiscal monitoring plan to identify any necessary shortfall mitigation payments.

Significant Unavoidable Adverse Impacts

With implementation of mitigation measures identified below, no significant unavoidable adverse impacts to Hospital District No. 2 would be anticipated.

Mitigation

The following criteria would be used to negotiate a final mitigation agreement:

- Hospital District No. 2 will track property tax revenues and patient fees attributable to MPR and UGA development, as well as service costs due to dispatch calls to combined Trendwest development.
- To the extent that property tax revenues and patient fees, combined with a contribution already made by Trendwest to Hospital District No. 2, do not cover the calculated cost of service to Trendwest development, Trendwest will make monthly mitigation payments to avoid fiscal shortfalls.
- Capital expenses, most likely ambulance purchases, will either be leased or purchased with bonds.

- Capital costs will be included as part of operating expenses calculated for Trendwest development and will be subject to the monthly mitigation arrangement.
- Appropriate space will be provided for Hospital District No. 2 and necessary capital equipment at the proposed emergency services center to be funded by Trendwest.

F. KITTITAS COUNTY COMMUNICATIONS (KITTCOM)

Significant Unavoidable Adverse Impacts

No significant unavoidable adverse impacts are anticipated.

Mitigation

The new billing arrangement and mitigation agreements between Trendwest and public service providers will ensure fiscal shortfalls will not occur for KITTCOM during UGA and MPR build-out.

G. NEARBY JURISDICTIONS

Cumulative fiscal impacts for nearby jurisdictions are limited to indirect impacts for all jurisdictions. A qualitative discussion of cumulative impacts to the nearby jurisdictions is found in Appendix H of the MountainStar MPR Draft EIS.

Cities of Roslyn and Ellensburg and Town of South Cle Elum

MPR and UGA development under Alternative 5 could generate revenues to the City of Roslyn in the range of \$20,000 to \$25,000 on average per year of buildout. Revenues to the City are projected to start in Year 1 at between \$1,000 to \$5,000, and increase to between \$30,000 and \$40,000 by Year 30. This projection would amount to a roughly 50 to 60 percent increase over 1998 projected City sales tax revenues of \$42,000 (City of Roslyn, 1998).

TABLE VII-14: CITY OF ROSLYN AND CITY OF ELLENSBURG CUMULATIVE FISCAL IMPACTS FROM DEVELOPMENT OF MOUNTAINSTAR MPR AND CLE ELUM UGA ALTERNATIVE 5
(000's of Constant 2000 dollars)

	Year 1	Year 5	Year 10	Year 20	Year 30	All Years
<i>Alternative 5</i>						
<i>Total Recurring Revenues</i>						
City of Roslyn	\$3	\$16	\$22	\$29	\$33	\$717
City of Ellensburg	\$15	\$88	\$155	\$155	\$177	\$3,850

Source: Johnson Gardner 2001

The City of Ellensburg may expect revenues from construction of MountainStar MPR and Cle Elum UGA under Alternative 5 ranging from \$10,000 to \$20,000 in Year 1, and increasing to between \$150,000 and \$200,000 by Year 30. The annual average revenues would be between \$100,000 to \$150,000. This estimated average would amount to a 5 to 10 percent increase in projected 1999 City sales tax revenues of \$2.4 million (City of Ellensburg, 1999).

City of Roslyn

Significant Unavoidable Adverse Impacts

In light of anticipated positive cumulative net fiscal impacts below, no significant unavoidable adverse impacts to the City of Roslyn would be anticipated.

Mitigation

Consistent with the Settlement Agreement between the applicant and RIDGE, mitigation to the City of Roslyn would include:

- Trendwest would donate an agreed-to total dollar amount in annual increments for four years beginning upon the first anniversary of the recording of the first final plat for the MPR.
- The funds shall be used by Roslyn for capital improvements, which shall be selected by the City of Roslyn based on the results of a Trendwest-funded survey of Roslyn citizens and business owners.
- RIDGE and Trendwest shall mutually determine the content and methodology for such a survey, the analysis of the survey, and interpretation of the results.

City of Ellensburg

Significant Unavoidable Adverse Impacts

In light of anticipated positive cumulative net fiscal impacts below, no significant unavoidable adverse impacts to the City of Ellensburg would be anticipated.

Mitigation

No mitigation would be required due to positive net fiscal impacts.

Town of South Cle Elum

Significant Unavoidable Adverse Impacts

In light of anticipated positive cumulative net fiscal impacts below, no significant unavoidable adverse impacts to the City of Roslyn would be anticipated.

Mitigation

No mitigation would be necessary due to positive net fiscal impacts.

EXHIBIT 3.07

**KITTITAS COUNTY HOSPITAL DISTRICT NO. 2 FISCAL COSTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Hospital District No. 2 Fiscal Cost of Project (000s)											
Personnel Expenditures (Paramedics, EMTs and Account Clerks)	\$13	\$63	\$90	\$105	\$117	\$150	\$154	\$157	\$159	\$161	
O&M Expenditures (\$147/service call and \$9/KITTCOM call)	\$1	\$3	\$4	\$5	\$6	\$7	\$7	\$7	\$7	\$7	
Capital Expenditures (Ambulance for Emergency Crews)	\$50	\$50	\$25	\$25	\$25	\$25	\$0	\$0	\$0	\$0	
Total Hospital District Fiscal Cost (000s)	\$64	\$116	\$119	\$135	\$148	\$182	\$161	\$164	\$166	\$169	
	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	
Hospital District No. 2 Fiscal Cost of Project (000s)											
Personnel Expenditures (Paramedics, EMTs and Account Clerks)	\$164	\$166	\$168	\$172	\$177	\$181	\$184	\$187	\$190	\$193	
O&M Expenditures (\$147/service call and \$9/KITTCOM call)	\$8	\$8	\$8	\$8	\$8	\$9	\$9	\$9	\$9	\$9	
Capital Expenditures (Ambulance for Emergency Crews)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Hospital District Fiscal Cost (000s)	\$171	\$174	\$176	\$180	\$186	\$190	\$193	\$196	\$199	\$202	
	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	
Hospital District No. 2 Fiscal Cost of Project (000s)											
Personnel Expenditures (Paramedics, EMTs and Account Clerks)	\$195	\$198	\$200	\$202	\$203	\$205	\$206	\$207	\$207	\$208	
O&M Expenditures (\$147/service call and \$9/KITTCOM call)	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	
Capital Expenditures (Ambulance for Emergency Crews)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Hospital District Fiscal Cost (000s)	\$205	\$208	\$210	\$212	\$213	\$215	\$216	\$217	\$218	\$218	
Personnel Costs for All Years (000s)	\$4,981										
O&M Costs for All Years (000s)	\$241										
Capital Expenditures for All Years (000s)	\$200										

EXHIBIT 3.08

KITTITAS COUNTY COMMUNICATIONS (KITTCOM) FISCAL COSTS
 FROM THE DEVELOPMENT OF THE CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
KITTCOM Calls Received	468	1,475	2,466	3,020	3,472	3,846	3,966	4,087	4,170	4,253
KITTCOM Fiscal Cost of Project (000s)										
Personnel Expenditures (Dispatchers and Shift Supervisors)	\$7	\$22	\$37	\$45	\$52	\$58	\$60	\$61	\$63	\$64
O&M Expenditures (\$8,646/FTE Dispatcher)	\$1	\$4	\$6	\$8	\$9	\$10	\$10	\$10	\$10	\$11
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total KITTCOM Fiscal Cost (000s)	<u>\$8</u>	<u>\$26</u>	<u>\$43</u>	<u>\$53</u>	<u>\$61</u>	<u>\$68</u>	<u>\$70</u>	<u>\$72</u>	<u>\$73</u>	<u>\$75</u>
	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
KITTCOM Calls Received	4,336	4,419	4,503	4,632	4,836	4,988	5,090	5,192	5,312	5,414
KITTCOM Fiscal Cost of Project (000s)										
Personnel Expenditures (Dispatchers and Shift Supervisors)	\$65	\$66	\$68	\$70	\$73	\$75	\$76	\$78	\$80	\$81
O&M Expenditures (\$8,646/FTE Dispatcher)	\$11	\$11	\$11	\$12	\$12	\$12	\$13	\$13	\$13	\$13
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total KITTCOM Fiscal Cost (000s)	<u>\$76</u>	<u>\$77</u>	<u>\$79</u>	<u>\$81</u>	<u>\$85</u>	<u>\$87</u>	<u>\$89</u>	<u>\$91</u>	<u>\$93</u>	<u>\$95</u>
	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
KITTCOM Calls Received	5,516	5,617	5,682	5,747	5,812	5,877	5,917	5,942	5,962	5,983
KITTCOM Fiscal Cost of Project (000s)										
Personnel Expenditures (Dispatchers and Shift Supervisors)	\$83	\$84	\$85	\$86	\$87	\$88	\$89	\$89	\$89	\$89
O&M Expenditures (\$8,646/FTE Dispatcher)	\$14	\$14	\$14	\$14	\$14	\$15	\$15	\$15	\$15	\$15
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total KITTCOM Fiscal Cost (000s)	<u>\$96</u>	<u>\$98</u>	<u>\$99</u>	<u>\$100</u>	<u>\$101</u>	<u>\$103</u>	<u>\$103</u>	<u>\$104</u>	<u>\$104</u>	<u>\$104</u>
Personnel Costs for All Years (000s)	\$2,071									
O&M Costs for All Years (000s)	\$344									
Capital Expenditures for All Years (000s)	\$0									

SOURCE: Johnson Gardner

EXHIBIT 4.01

STATE OF WASHINGTON SUMMARY OF NET FISCAL IMPACTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$2,243	\$3,653	\$3,847	\$3,059	\$3,102	\$3,137	\$2,564	\$2,664	\$2,634	\$2,691	\$29,594
One-Time Revenues	\$2,079	\$3,134	\$2,910	\$1,800	\$1,553	\$1,369	\$692	\$700	\$609	\$614	\$15,460
Recurring Revenues	\$164	\$519	\$937	\$1,258	\$1,549	\$1,769	\$1,872	\$1,965	\$2,025	\$2,076	\$14,134
Total Costs	\$241	\$753	\$1,255	\$1,541	\$1,775	\$1,965	\$2,028	\$2,090	\$2,133	\$2,176	\$15,955
One-Time Costs	\$2	\$2	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$10
Recurring Costs	\$239	\$751	\$1,253	\$1,539	\$1,773	\$1,965	\$2,028	\$2,090	\$2,133	\$2,176	\$15,945
Net Fiscal Impact	\$2,002	\$2,900	\$2,592	\$1,518	\$1,328	\$1,172	\$536	\$575	\$501	\$515	\$13,639
Recurring Net Revenues	-\$75	-\$232	-\$316	-\$281	-\$224	-\$197	-\$156	-\$125	-\$107	-\$99	-\$1,811

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$2,727	\$2,769	\$2,830	\$3,031	\$3,349	\$3,277	\$3,203	\$3,268	\$3,385	\$3,397	\$60,831
One-Time Revenues	\$613	\$605	\$611	\$749	\$978	\$833	\$699	\$706	\$763	\$721	\$22,739
Recurring Revenues	\$2,114	\$2,164	\$2,219	\$2,283	\$2,371	\$2,444	\$2,504	\$2,562	\$2,623	\$2,676	\$38,092
Total Costs	\$2,219	\$2,377	\$2,420	\$2,487	\$2,592	\$2,670	\$2,723	\$2,776	\$2,838	\$2,890	\$41,945
One-Time Costs	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79
Recurring Costs	\$2,219	\$2,308	\$2,420	\$2,487	\$2,592	\$2,670	\$2,723	\$2,776	\$2,838	\$2,890	\$41,867
Net Fiscal Impact	\$508	\$392	\$410	\$545	\$758	\$607	\$480	\$493	\$548	\$507	\$18,886
Recurring Net Revenues	-\$104	-\$144	-\$201	-\$204	-\$221	-\$227	-\$219	-\$214	-\$215	-\$214	-\$3,774

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$3,452	\$3,514	\$3,452	\$3,497	\$3,540	\$3,583	\$3,550	\$3,529	\$3,540	\$3,563	\$96,051
One-Time Revenues	\$728	\$735	\$628	\$632	\$637	\$641	\$579	\$533	\$522	\$524	\$28,899
Recurring Revenues	\$2,724	\$2,778	\$2,824	\$2,865	\$2,903	\$2,942	\$2,971	\$2,996	\$3,018	\$3,039	\$67,152
Total Costs	\$2,943	\$2,995	\$3,029	\$3,062	\$3,095	\$3,129	\$3,150	\$3,163	\$3,173	\$3,184	\$72,868
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79
Recurring Costs	\$2,943	\$2,995	\$3,029	\$3,062	\$3,095	\$3,129	\$3,150	\$3,163	\$3,173	\$3,184	\$72,789
Net Fiscal Impact	\$509	\$518	\$424	\$435	\$445	\$454	\$400	\$366	\$367	\$379	\$23,183
Recurring Net Revenues	-\$219	-\$217	-\$204	-\$197	-\$192	-\$187	-\$178	-\$167	-\$156	-\$145	-\$5,637

SOURCE: Johnson Gardner

EXHIBIT 4.02

KITTTAS COUNTY SUMMARY OF NET FISCAL IMPACTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$318	\$396	\$411	\$345	\$419	\$499	\$480	\$522	\$536	\$557	\$4,483
One-Time Revenues	\$312	\$377	\$335	\$175	\$151	\$136	\$69	\$69	\$59	\$59	\$1,744
Recurring Revenues	\$6	\$19	\$76	\$170	\$267	\$363	\$411	\$452	\$477	\$498	\$2,739
Total Costs	\$379	\$577	\$631	\$541	\$561	\$633	\$596	\$614	\$620	\$635	\$5,787
One-Time Costs	\$263	\$308	\$270	\$139	\$121	\$110	\$56	\$56	\$48	\$48	\$1,419
Recurring Costs	\$116	\$269	\$361	\$402	\$440	\$523	\$540	\$557	\$572	\$588	\$4,368
Net Fiscal Impact	(\$61)	(\$181)	(\$220)	(\$196)	(\$142)	(\$134)	(\$116)	(\$92)	(\$84)	(\$78)	(\$1,304)
Recurring Net Revenues	(\$110)	(\$250)	(\$285)	(\$232)	(\$173)	(\$160)	(\$129)	(\$105)	(\$95)	(\$90)	(\$1,629)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$570	\$589	\$612	\$646	\$690	\$697	\$709	\$734	\$762	\$779	\$11,270
One-Time Revenues	\$59	\$59	\$59	\$73	\$96	\$80	\$65	\$65	\$70	\$65	\$2,436
Recurring Revenues	\$511	\$530	\$553	\$573	\$594	\$617	\$644	\$669	\$692	\$714	\$8,835
Total Costs	\$650	\$665	\$681	\$709	\$749	\$755	\$759	\$775	\$796	\$808	\$13,135
One-Time Costs	\$48	\$48	\$48	\$59	\$77	\$64	\$52	\$52	\$56	\$52	\$1,975
Recurring Costs	\$603	\$618	\$633	\$650	\$672	\$691	\$707	\$723	\$740	\$756	\$11,161
Net Fiscal Impact	(\$80)	(\$76)	(\$68)	(\$63)	(\$59)	(\$58)	(\$50)	(\$41)	(\$34)	(\$30)	(\$1,865)
Recurring Net Revenues	(\$92)	(\$88)	(\$80)	(\$77)	(\$78)	(\$74)	(\$63)	(\$54)	(\$49)	(\$43)	(\$2,326)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$798	\$822	\$836	\$859	\$880	\$901	\$916	\$932	\$951	\$972	\$20,138
One-Time Revenues	\$65	\$65	\$53	\$53	\$53	\$54	\$47	\$42	\$40	\$40	\$2,949
Recurring Revenues	\$733	\$757	\$782	\$805	\$827	\$848	\$869	\$891	\$911	\$931	\$17,189
Total Costs	\$824	\$840	\$845	\$859	\$873	\$887	\$894	\$902	\$913	\$924	\$21,897
One-Time Costs	\$52	\$52	\$43	\$43	\$43	\$43	\$37	\$33	\$32	\$32	\$2,383
Recurring Costs	\$772	\$788	\$802	\$816	\$831	\$845	\$857	\$869	\$881	\$892	\$19,515
Net Fiscal Impact	(\$26)	(\$19)	(\$9)	(\$0)	\$7	\$14	\$22	\$30	\$39	\$47	(\$1,760)
Recurring Net Revenues	(\$39)	(\$32)	(\$20)	(\$11)	(\$4)	\$3	\$12	\$21	\$30	\$39	(\$2,326)

SOURCE: Johnson Gardner

EXHIBIT 4.03

CITY OF CLE ELUM SUMMARY OF NET FISCAL IMPACTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$336	\$493	\$527	\$487	\$591	\$657	\$629	\$700	\$738	\$781	\$5,939
One-Time Revenues	\$332	\$480	\$444	\$275	\$241	\$217	\$112	\$113	\$101	\$102	\$2,416
Recurring Revenues	\$4	\$13	\$83	\$211	\$350	\$440	\$518	\$587	\$637	\$679	\$3,523
Total Costs	\$368	\$427	\$596	\$591	\$702	\$757	\$744	\$756	\$763	\$826	\$6,531
One-Time Costs	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12	\$355
Recurring Costs	\$302	\$350	\$529	\$556	\$671	\$730	\$730	\$742	\$751	\$814	\$6,176
Net Fiscal Impact	(\$32)	\$66	(\$69)	(\$104)	(\$110)	(\$100)	(\$115)	(\$56)	(\$26)	(\$45)	(\$591)
Recurring Net Revenues	(\$298)	(\$338)	(\$445)	(\$345)	(\$321)	(\$289)	(\$213)	(\$155)	(\$114)	(\$135)	(\$2,653)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$811	\$853	\$906	\$972	\$1,052	\$1,084	\$1,127	\$1,190	\$1,256	\$1,311	\$16,500
One-Time Revenues	\$101	\$100	\$101	\$121	\$154	\$134	\$116	\$117	\$125	\$120	\$3,606
Recurring Revenues	\$710	\$753	\$805	\$851	\$898	\$950	\$1,011	\$1,073	\$1,131	\$1,191	\$12,894
Total Costs	\$830	\$838	\$847	\$886	\$910	\$920	\$927	\$992	\$994	\$1,003	\$15,677
One-Time Costs	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13	\$494
Recurring Costs	\$818	\$826	\$835	\$871	\$891	\$904	\$914	\$979	\$980	\$990	\$15,183
Net Fiscal Impact	(\$19)	\$15	\$59	\$86	\$142	\$164	\$200	\$197	\$263	\$307	\$823
Recurring Net Revenues	(\$108)	(\$73)	(\$30)	(\$20)	\$7	\$46	\$97	\$93	\$151	\$200	(\$2,289)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$1,367	\$1,435	\$1,495	\$1,567	\$1,638	\$1,712	\$1,779	\$1,851	\$1,931	\$2,014	\$33,289
One-Time Revenues	\$121	\$123	\$108	\$109	\$109	\$110	\$102	\$95	\$94	\$94	\$4,671
Recurring Revenues	\$1,246	\$1,312	\$1,388	\$1,458	\$1,529	\$1,601	\$1,677	\$1,756	\$1,837	\$1,919	\$28,618
Total Costs	\$1,011	\$1,021	\$1,031	\$1,035	\$1,046	\$1,053	\$1,059	\$1,063	\$1,070	\$1,075	\$26,139
One-Time Costs	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596
Recurring Costs	\$998	\$1,008	\$1,020	\$1,025	\$1,035	\$1,042	\$1,049	\$1,055	\$1,062	\$1,067	\$25,544
Net Fiscal Impact	\$356	\$414	\$465	\$532	\$592	\$659	\$720	\$788	\$861	\$939	\$7,149
Recurring Net Revenues	\$247	\$304	\$368	\$434	\$493	\$559	\$628	\$701	\$775	\$853	\$3,074

SOURCE: Johnson Gardner

EXHIBIT 4.04

CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 SUMMARY OF NET FISCAL IMPACTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$19	\$17	\$103	\$199	\$364	\$474	\$584	\$665	\$740	\$807	\$3,972
Property Tax Revenues	\$0	\$0	\$55	\$160	\$273	\$357	\$419	\$479	\$525	\$564	\$2,832
Timber Excise Tax Revenues	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Extra M&O Capacity	\$17	\$15	\$46	\$39	\$91	\$118	\$166	\$185	\$215	\$243	\$1,135
Total Costs	\$41	\$131	\$220	\$271	\$312	\$346	\$357	\$368	\$375	\$383	\$2,803
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$41	\$131	\$220	\$271	\$312	\$346	\$357	\$368	\$375	\$383	\$2,803
Net Fiscal Impact 1/	(\$24)	(\$117)	(\$145)	(\$144)	(\$67)	(\$23)	\$55	\$102	\$155	\$202	(\$5)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$852	\$913	\$968	\$1,018	\$1,070	\$1,127	\$1,194	\$1,263	\$1,332	\$1,402	\$15,111
Property Tax Revenues	\$594	\$635	\$691	\$741	\$792	\$850	\$917	\$986	\$1,054	\$1,125	\$11,217
Timber Excise Tax Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Extra M&O Capacity	\$257	\$277	\$277	\$277	\$277	\$277	\$277	\$277	\$277	\$277	\$3,889
Total Costs	\$390	\$398	\$406	\$417	\$436	\$450	\$459	\$468	\$479	\$489	\$7,196
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$390	\$398	\$406	\$417	\$436	\$450	\$459	\$468	\$479	\$489	\$7,196
Net Fiscal Impact 1/	\$229	\$269	\$296	\$315	\$328	\$349	\$381	\$414	\$445	\$479	\$3,500

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$1,469	\$1,550	\$1,642	\$1,731	\$1,822	\$1,917	\$2,018	\$2,124	\$2,234	\$2,349	\$33,967
Property Tax Revenues	\$1,192	\$1,273	\$1,365	\$1,454	\$1,545	\$1,640	\$1,740	\$1,846	\$1,957	\$2,072	\$27,300
Timber Excise Tax Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Extra M&O Capacity	\$277	\$277	\$277	\$277	\$277	\$277	\$277	\$277	\$277	\$277	\$6,662
Total Costs	\$498	\$507	\$513	\$519	\$525	\$531	\$534	\$537	\$539	\$540	\$12,439
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$498	\$507	\$513	\$519	\$525	\$531	\$534	\$537	\$539	\$540	\$12,439
Net Fiscal Impact 1/	\$511	\$551	\$602	\$651	\$701	\$753	\$811	\$874	\$940	\$1,008	\$10,902

1/ Bond levy revenue is excluded from net fiscal impact calculation. Non-capital facility recurring costs would paid for by the M&O levy.

SOURCE: Johnson Gardner

EXHIBIT 4.05

KITTITAS COUNTY HOSPITAL DISTRICT NO. 2 SUMMARY OF NET FISCAL IMPACTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$3	\$9	\$27	\$55	\$86	\$109	\$127	\$144	\$157	\$169	\$887
Property Tax Revenues	\$0	\$0	\$12	\$37	\$65	\$86	\$104	\$120	\$132	\$143	\$699
Patient Fees (\$550 per EMS call)	\$3	\$9	\$15	\$18	\$21	\$23	\$24	\$25	\$25	\$26	\$188
Total Costs	\$64	\$116	\$119	\$135	\$148	\$182	\$161	\$164	\$166	\$169	\$1,424
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$64	\$116	\$119	\$135	\$148	\$182	\$161	\$164	\$166	\$169	\$1,424
Net Fiscal Impact	(\$61)	(\$107)	(\$92)	(\$80)	(\$62)	(\$73)	(\$33)	(\$20)	(\$9)	\$0	(\$537)
Recurring Net Revenues	(\$61)	(\$107)	(\$92)	(\$80)	(\$62)	(\$73)	(\$33)	(\$20)	(\$9)	\$0	(\$537)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$178	\$191	\$205	\$219	\$234	\$250	\$267	\$286	\$304	\$323	\$3,344
Property Tax Revenues	\$152	\$164	\$178	\$191	\$204	\$219	\$237	\$254	\$272	\$290	\$2,860
Patient Fees (\$550 per EMS call)	\$26	\$27	\$27	\$28	\$29	\$30	\$31	\$32	\$32	\$33	\$483
Total Costs	\$171	\$174	\$176	\$180	\$186	\$190	\$193	\$196	\$199	\$202	\$3,289
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$171	\$174	\$176	\$180	\$186	\$190	\$193	\$196	\$199	\$202	\$3,289
Net Fiscal Impact	\$7	\$17	\$29	\$39	\$48	\$60	\$75	\$90	\$105	\$121	\$54
Recurring Net Revenues	\$7	\$17	\$29	\$39	\$48	\$60	\$75	\$90	\$105	\$121	\$54

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$341	\$362	\$386	\$410	\$433	\$458	\$485	\$512	\$541	\$570	\$7,842
Property Tax Revenues	\$308	\$328	\$352	\$375	\$399	\$423	\$449	\$476	\$505	\$534	\$7,009
Patient Fees (\$550 per EMS call)	\$33	\$34	\$34	\$35	\$35	\$35	\$36	\$36	\$36	\$36	\$833
Total Costs	\$205	\$208	\$210	\$212	\$213	\$215	\$216	\$217	\$218	\$218	\$5,422
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$205	\$208	\$210	\$212	\$213	\$215	\$216	\$217	\$218	\$218	\$5,422
Net Fiscal Impact	\$136	\$154	\$177	\$198	\$220	\$243	\$268	\$295	\$323	\$352	\$2,420
Recurring Net Revenues	\$136	\$154	\$177	\$198	\$220	\$243	\$268	\$295	\$323	\$352	\$2,420

SOURCE: Johnson Gardner

EXHIBIT 4.06

KITTITAS COUNTY COMMUNICATIONS (KITTCOM) SUMMARY OF NET FISCAL IMPACTS
 FROM THE DEVELOPMENT OF THE CLE ELUM UGA
 ALTERNATIVE V
 (In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Annual Revenues											
Operations Revenues	\$4	\$13	\$22	\$27	\$31	\$35	\$36	\$37	\$38	\$38	\$281
Capital Revenues	\$1	\$3	\$5	\$7	\$8	\$9	\$9	\$10	\$10	\$10	\$72
Annual Costs											
Operations Costs	\$8	\$26	\$43	\$53	\$61	\$68	\$70	\$72	\$73	\$75	\$548
Net Operating Impact	(\$4)	(\$13)	(\$21)	(\$26)	(\$30)	(\$33)	(\$34)	(\$35)	(\$36)	(\$36)	(\$267)
	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Annual Revenues											
Operations Revenues	\$39	\$40	\$41	\$42	\$44	\$45	\$46	\$47	\$48	\$49	\$719
Capital Revenues	\$10	\$10	\$11	\$11	\$12	\$12	\$12	\$12	\$13	\$13	\$117
Annual Costs											
Operations Costs	\$76	\$77	\$79	\$81	\$85	\$87	\$89	\$91	\$93	\$95	\$1,401
Net Operating Impact	(\$37)	(\$38)	(\$38)	(\$39)	(\$41)	(\$42)	(\$43)	(\$44)	(\$45)	(\$46)	(\$681)
	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Annual Revenues											
Operations Revenues	\$50	\$51	\$51	\$52	\$52	\$53	\$53	\$53	\$54	\$54	\$1,242
Capital Revenues	\$13	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$15	\$141
Annual Costs											
Operations Costs	\$96	\$98	\$99	\$100	\$101	\$103	\$103	\$104	\$104	\$104	\$2,414
Net Operating Impact	(\$47)	(\$48)	(\$48)	(\$49)	(\$49)	(\$50)	(\$50)	(\$50)	(\$50)	(\$50)	(\$1,172)

SOURCE: Johnson Gardner

March 15, 2002

1007.01

EXHIBIT 5.01

SUMMARY OF ESTIMATED REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<i>State of Washington (000s)</i>										
Permit Fee Revenues	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$0
Sales Tax	\$3,128	\$7,868	\$9,019	\$8,694	\$8,748	\$8,432	\$8,505	\$8,888	\$8,882	\$8,459
B&O Tax	\$232	\$596	\$689	\$692	\$701	\$677	\$695	\$718	\$733	\$712
Real Estate Excise Tax	\$146	\$483	\$652	\$738	\$883	\$965	\$918	\$952	\$922	\$971
Property Tax	\$0	\$0	\$107	\$428	\$770	\$1,058	\$1,293	\$1,486	\$1,671	\$1,817
Motor Vehicle Fuel Tax	\$104	\$234	\$379	\$487	\$578	\$661	\$719	\$793	\$838	\$875
Timber Excise Tax	\$8	\$8	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>State of Washington Total Revenue</i>	<i>\$3,619</i>	<i>\$9,189</i>	<i>\$10,856</i>	<i>\$11,041</i>	<i>\$11,683</i>	<i>\$11,795</i>	<i>\$12,130</i>	<i>\$12,838</i>	<i>\$13,046</i>	<i>\$12,834</i>
<i>State of Washington One-Time Revenue</i>	<i>\$2,623</i>	<i>\$7,071</i>	<i>\$7,363</i>	<i>\$6,356</i>	<i>\$5,905</i>	<i>\$4,993</i>	<i>\$4,574</i>	<i>\$4,222</i>	<i>\$3,835</i>	<i>\$3,130</i>
<i>State of Washington Recurring Revenue</i>	<i>\$996</i>	<i>\$2,118</i>	<i>\$3,493</i>	<i>\$4,685</i>	<i>\$5,778</i>	<i>\$6,802</i>	<i>\$7,557</i>	<i>\$8,616</i>	<i>\$9,211</i>	<i>\$9,705</i>
<i>Kittitas County (000s)</i>										
Permit Fee Revenues	\$401	\$909	\$833	\$726	\$675	\$540	\$462	\$397	\$403	\$370
Sales Tax	\$281	\$1,028	\$1,277	\$1,352	\$1,370	\$1,364	\$1,447	\$1,578	\$1,584	\$1,500
Selective Hotel/Motel Tax	\$32	\$92	\$152	\$162	\$171	\$195	\$203	\$277	\$285	\$292
Real Estate Excise Tax	\$2	\$47	\$81	\$95	\$122	\$136	\$146	\$151	\$144	\$153
Property Tax	\$0	\$0	\$71	\$336	\$630	\$900	\$1,135	\$1,338	\$1,547	\$1,724
Shared Revenues	\$0	\$4	\$23	\$57	\$89	\$109	\$126	\$139	\$145	\$151
Timber Excise Tax	\$23	\$23	\$23	\$1	\$1	\$1	\$1	\$1	\$1	\$1
<i>Kittitas County Total Revenue</i>	<i>\$739</i>	<i>\$2,103</i>	<i>\$2,461</i>	<i>\$2,729</i>	<i>\$3,059</i>	<i>\$3,246</i>	<i>\$3,520</i>	<i>\$3,882</i>	<i>\$4,109</i>	<i>\$4,190</i>
<i>Kittitas County One-Time Revenue</i>	<i>\$559</i>	<i>\$1,680</i>	<i>\$1,693</i>	<i>\$1,559</i>	<i>\$1,471</i>	<i>\$1,210</i>	<i>\$1,160</i>	<i>\$1,037</i>	<i>\$987</i>	<i>\$831</i>
<i>Kittitas County Recurring Revenue</i>	<i>\$181</i>	<i>\$424</i>	<i>\$768</i>	<i>\$1,170</i>	<i>\$1,588</i>	<i>\$2,036</i>	<i>\$2,360</i>	<i>\$2,845</i>	<i>\$3,123</i>	<i>\$3,359</i>

EXHIBIT 5.01

SUMMARY OF ESTIMATED REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<i>City of Cle Elum (000s)</i>										
Permit Fee Revenues	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12
Sales Tax	\$241	\$362	\$344	\$210	\$183	\$151	\$85	\$85	\$74	\$74
Selective Hotel/Motel Tax	\$11	\$19	\$30	\$39	\$48	\$55	\$62	\$71	\$76	\$80
Real Estate Excise Tax	\$29	\$54	\$53	\$56	\$58	\$60	\$35	\$37	\$38	\$39
Property Tax	\$0	\$0	\$55	\$161	\$279	\$367	\$436	\$499	\$546	\$586
Shared Revenues	\$0	\$0	\$8	\$25	\$42	\$51	\$59	\$65	\$67	\$69
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Total Revenue</i>	<u>\$346</u>	<u>\$512</u>	<u>\$557</u>	<u>\$526</u>	<u>\$639</u>	<u>\$712</u>	<u>\$691</u>	<u>\$771</u>	<u>\$813</u>	<u>\$861</u>
<i>City of Cle Elum One-Time Revenue</i>	\$332	\$477	\$440	\$271	\$237	\$213	\$112	\$113	\$101	\$102
<i>City of Cle Elum Recurring Revenue</i>	\$15	\$36	\$118	\$255	\$402	\$500	\$579	\$658	\$713	\$760
<i>City of Roslyn (000s)</i>										
Sales Tax	\$3	\$7	\$11	\$14	\$16	\$16	\$17	\$19	\$21	\$22
<i>City of Roslyn One-Time Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Roslyn Recurring Revenue</i>	\$3	\$7	\$11	\$14	\$16	\$16	\$17	\$19	\$21	\$22
<i>City of South Cle Elum (000s)</i>										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of South Cle Elum One-Time Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of South Cle Elum Recurring Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 5.01

SUMMARY OF ESTIMATED REVENUES FOR JURISDICTIONS AFFECTED BY
 THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
City of Ellensburg (000s)										
<i>Sales Tax</i>	\$15	\$36	\$58	\$74	\$88	\$87	\$95	\$105	\$111	\$115
<i>Hotel/Motel Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Total Revenue</i>	\$15	\$36	\$58	\$74	\$88	\$87	\$95	\$105	\$111	\$115
<i>City of Ellensburg One-Time Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Recurring Revenue</i>	\$15	\$36	\$58	\$74	\$88	\$87	\$95	\$105	\$111	\$115
Cle Elum/Roslyn School District No. 404 (000s)										
<i>Property Tax</i>	\$0	\$0	\$45	\$190	\$361	\$520	\$665	\$800	\$939	\$1,066
<i>Timber Excise Tax</i>	\$3	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Excess M& O Capacity</i>	\$15	\$12	\$12	\$126	\$270	\$410	\$543	\$644	\$767	\$881
<i>District 404 Total Tax Revenues</i>	\$18	\$16	\$60	\$316	\$631	\$930	\$1,209	\$1,445	\$1,706	\$1,947
Kittitas County Hospital District No. 2 (000s)										
<i>Property Tax</i>	\$0	\$0	\$17	\$70	\$133	\$198	\$254	\$303	\$358	\$410
<i>Timber Excise Tax</i>	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Patient Fees</i>	\$8	\$18	\$28	\$35	\$41	\$47	\$50	\$55	\$57	\$60
<i>District 2 Total Revenues</i>	\$9	\$19	\$46	\$105	\$175	\$245	\$304	\$358	\$416	\$470

SOURCE: Johnson Gardner

EXHIBIT 5.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
<i>State of Washington (000s)</i>										
Permit Fee Revenues	\$0	\$0	\$0	\$0	\$1	\$1	\$1	\$0	\$0	\$0
Sales Tax	\$8,433	\$8,556	\$8,398	\$8,480	\$9,360	\$9,801	\$9,725	\$9,848	\$9,972	\$10,123
B&O Tax	\$708	\$716	\$707	\$711	\$777	\$812	\$809	\$821	\$832	\$845
Real Estate Excise Tax	\$964	\$924	\$963	\$884	\$837	\$879	\$926	\$966	\$1,004	\$1,041
Property Tax	\$1,928	\$2,029	\$2,062	\$2,062	\$2,115	\$2,161	\$2,229	\$2,302	\$2,362	\$2,421
Motor Vehicle Fuel Tax	\$911	\$945	\$964	\$985	\$1,019	\$1,057	\$1,088	\$1,118	\$1,147	\$1,175
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>State of Washington Total Revenue</i>	<i>\$12,944</i>	<i>\$13,170</i>	<i>\$13,094</i>	<i>\$13,123</i>	<i>\$14,108</i>	<i>\$14,711</i>	<i>\$14,778</i>	<i>\$15,055</i>	<i>\$15,318</i>	<i>\$15,605</i>
<i>State of Washington One-Time Revenue</i>	<i>\$2,793</i>	<i>\$2,587</i>	<i>\$2,328</i>	<i>\$2,195</i>	<i>\$2,863</i>	<i>\$3,113</i>	<i>\$2,853</i>	<i>\$2,811</i>	<i>\$2,780</i>	<i>\$2,778</i>
<i>State of Washington Recurring Revenue</i>	<i>\$10,151</i>	<i>\$10,583</i>	<i>\$10,766</i>	<i>\$10,928</i>	<i>\$11,245</i>	<i>\$11,598</i>	<i>\$11,925</i>	<i>\$12,244</i>	<i>\$12,538</i>	<i>\$12,827</i>
<i>Kittitas County (000s)</i>										
Permit Fee Revenues	\$286	\$253	\$298	\$260	\$317	\$356	\$320	\$309	\$296	\$294
Sales Tax	\$1,224	\$1,237	\$1,201	\$1,189	\$1,305	\$1,397	\$1,393	\$1,405	\$1,410	\$1,436
Selective Hotel/Motel Tax	\$300	\$310	\$311	\$312	\$314	\$317	\$320	\$322	\$324	\$326
Real Estate Excise Tax	\$152	\$145	\$152	\$135	\$124	\$130	\$137	\$144	\$150	\$156
Property Tax	\$1,872	\$2,006	\$2,057	\$2,075	\$2,157	\$2,233	\$2,334	\$2,446	\$2,546	\$2,647
Shared Revenues	\$155	\$158	\$162	\$166	\$171	\$178	\$186	\$193	\$199	\$204
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Kittitas County Total Revenue</i>	<i>\$3,989</i>	<i>\$4,110</i>	<i>\$4,182</i>	<i>\$4,137</i>	<i>\$4,390</i>	<i>\$4,611</i>	<i>\$4,692</i>	<i>\$4,819</i>	<i>\$4,926</i>	<i>\$5,063</i>
<i>Kittitas County One-Time Revenue</i>	<i>\$689</i>	<i>\$622</i>	<i>\$622</i>	<i>\$539</i>	<i>\$675</i>	<i>\$779</i>	<i>\$720</i>	<i>\$701</i>	<i>\$675</i>	<i>\$679</i>
<i>Kittitas County Recurring Revenue</i>	<i>\$3,300</i>	<i>\$3,488</i>	<i>\$3,560</i>	<i>\$3,598</i>	<i>\$3,714</i>	<i>\$3,832</i>	<i>\$3,972</i>	<i>\$4,119</i>	<i>\$4,251</i>	<i>\$4,384</i>

EXHIBIT 5.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
City of Ellensburg (000s)										
<i>Sales Tax</i>	\$120	\$125	\$127	\$130	\$134	\$139	\$144	\$148	\$151	\$155
<i>Selective Hotel/Motel Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Total Revenues</i>	\$120	\$125	\$127	\$130	\$134	\$139	\$144	\$148	\$151	\$155
<i>City of Ellensburg One-Time Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Recurring Revenue</i>	\$120	\$125	\$127	\$130	\$134	\$139	\$144	\$148	\$151	\$155
Cle Elum/Roslyn School District No. 404 (000s)										
<i>Property Tax</i>	\$1,181	\$1,296	\$1,374	\$1,434	\$1,533	\$1,634	\$1,757	\$1,892	\$2,025	\$2,165
<i>Timber Excise Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Excess M&O Capacity</i>	\$984	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083
<i>District 404 Total Tax Revenues</i>	\$2,164	\$2,379	\$2,457	\$2,516	\$2,616	\$2,717	\$2,840	\$2,975	\$3,108	\$3,248
Kittitas County Hospital District No. 2 (000s)										
<i>Property Tax</i>	\$458	\$503	\$531	\$549	\$587	\$625	\$670	\$720	\$771	\$824
<i>Timber Excise Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Patient Fees</i>	\$62	\$64	\$65	\$67	\$69	\$71	\$73	\$75	\$77	\$78
<i>District 2 Total Revenues</i>	\$520	\$567	\$597	\$616	\$656	\$696	\$743	\$795	\$847	\$902

SOURCE: Johnson Gardner

EXHIBIT 5.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
 THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
City of Cle Elum (000s)										
Permit Fee Revenues	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13
Sales Tax	\$159	\$163	\$165	\$184	\$215	\$200	\$186	\$189	\$198	\$196
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$39	\$38	\$39	\$40	\$42	\$44	\$46	\$48	\$49	\$51
Property Tax	\$614	\$656	\$706	\$750	\$794	\$843	\$900	\$959	\$1,015	\$1,072
Shared Revenues	\$71	\$72	\$74	\$75	\$77	\$79	\$82	\$85	\$87	\$88
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Cle Elum Total Revenues	\$895	\$941	\$996	\$1,063	\$1,146	\$1,181	\$1,227	\$1,293	\$1,363	\$1,419
City of Cle Elum One-Time Revenue	\$101	\$100	\$101	\$121	\$154	\$134	\$116	\$117	\$125	\$120
City of Cle Elum Recurring Revenue	\$794	\$841	\$895	\$942	\$992	\$1,047	\$1,112	\$1,176	\$1,237	\$1,299
City of Roslyn (000s)										
Sales Tax	\$23	\$24	\$24	\$24	\$25	\$26	\$27	\$28	\$28	\$29
City of Roslyn One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Roslyn Recurring Revenue	\$23	\$24	\$24	\$24	\$25	\$26	\$27	\$28	\$28	\$29
City of South Cle Elum (000s)										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum Recurring Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 5.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
State of Washington (000s)											
Permit Fee Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Sales Tax	\$10,169	\$10,195	\$10,231	\$10,174	\$10,258	\$10,323	\$10,388	\$10,250	\$10,187	\$10,225	\$275,718
B&O Tax	\$850	\$854	\$858	\$856	\$863	\$869	\$875	\$866	\$862	\$866	\$22,803
Real Estate Excise Tax	\$1,077	\$1,109	\$1,139	\$1,166	\$1,189	\$1,212	\$1,233	\$1,253	\$1,268	\$1,280	\$28,943
Property Tax	\$2,505	\$2,551	\$2,695	\$2,658	\$2,694	\$2,741	\$2,789	\$2,836	\$2,883	\$2,926	\$57,582
Motor Vehicle Fuel Tax	\$1,201	\$1,224	\$1,245	\$1,263	\$1,280	\$1,297	\$1,312	\$1,323	\$1,333	\$1,341	\$28,895
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
State of Washington Total Revenue	\$15,803	\$15,935	\$16,168	\$16,117	\$16,285	\$16,442	\$16,597	\$16,529	\$16,533	\$16,639	\$413,984
State of Washington One-Time Revenue	\$2,683	\$2,580	\$2,496	\$2,334	\$2,325	\$2,300	\$2,278	\$2,065	\$1,946	\$1,934	\$100,115
State of Washington Recurring Revenue	\$13,120	\$13,354	\$13,672	\$13,782	\$13,960	\$14,142	\$14,319	\$14,463	\$14,587	\$14,705	\$313,869
Kittitas County (000s)											
Permit Fee Revenues	\$213	\$194	\$184	\$158	\$153	\$147	\$144	\$115	\$97	\$93	\$10,204
Sales Tax	\$1,435	\$1,431	\$1,448	\$1,431	\$1,440	\$1,446	\$1,463	\$1,441	\$1,428	\$1,432	\$40,375
Selective Hotel/Motel Tax	\$328	\$330	\$332	\$333	\$334	\$335	\$337	\$338	\$339	\$339	\$8,363
Real Estate Excise Tax	\$162	\$167	\$171	\$176	\$179	\$183	\$186	\$190	\$192	\$194	\$4,303
Property Tax	\$2,788	\$2,876	\$3,098	\$3,076	\$3,159	\$3,259	\$3,363	\$3,468	\$3,576	\$3,680	\$62,396
Shared Revenues	\$210	\$214	\$219	\$224	\$227	\$230	\$234	\$237	\$239	\$240	\$4,890
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
Kittitas County Total Revenue	\$5,135	\$5,213	\$5,452	\$5,397	\$5,493	\$5,601	\$5,726	\$5,787	\$5,870	\$5,980	\$130,610
Kittitas County One-Time Revenue	\$581	\$544	\$537	\$482	\$475	\$465	\$468	\$409	\$373	\$367	\$23,586
Kittitas County Recurring Revenue	\$4,554	\$4,669	\$4,915	\$4,915	\$5,018	\$5,136	\$5,258	\$5,378	\$5,497	\$5,612	\$107,023

EXHIBIT 5.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
City of Cle Elum (000s)											
Permit Fee Revenues	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596
Sales Tax	\$199	\$201	\$190	\$192	\$194	\$196	\$190	\$185	\$184	\$186	\$6,071
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$52	\$53	\$55	\$56	\$56	\$57	\$58	\$59	\$59	\$59	\$1,459
Property Tax	\$1,124	\$1,188	\$1,262	\$1,330	\$1,400	\$1,471	\$1,545	\$1,623	\$1,703	\$1,785	\$25,666
Shared Revenues	\$90	\$92	\$94	\$95	\$97	\$98	\$99	\$100	\$101	\$101	\$2,143
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Cle Elum Total Revenues	\$1,478	\$1,548	\$1,611	\$1,684	\$1,757	\$1,832	\$1,901	\$1,975	\$2,055	\$2,138	\$35,934
City of Cle Elum One-Time Revenue	\$121	\$123	\$108	\$109	\$109	\$110	\$102	\$95	\$94	\$94	\$4,651
City of Cle Elum Recurring Revenue	\$1,357	\$1,425	\$1,503	\$1,575	\$1,648	\$1,722	\$1,799	\$1,879	\$1,961	\$2,044	\$31,283
City of Roslyn (000s)											
Sales Tax	\$29	\$30	\$31	\$31	\$31	\$32	\$32	\$32	\$33	\$33	\$717
City of Roslyn One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Roslyn Recurring Revenue	\$29	\$30	\$31	\$31	\$31	\$32	\$32	\$32	\$33	\$33	\$717
City of South Cle Elum (000s)											
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum Recurring Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 5.01

**SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
<i>City of Ellensburg (000s)</i>											
<i>Sales Tax</i>	\$158	\$162	\$164	\$167	\$169	\$171	\$173	\$175	\$176	\$177	\$3,850
<i>Selective Hotel/Motel Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Total Revenues</i>	\$158	\$162	\$164	\$167	\$169	\$171	\$173	\$175	\$176	\$177	\$3,850
<i>City of Ellensburg One-Time Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Recurring Revenue</i>	\$158	\$162	\$164	\$167	\$169	\$171	\$173	\$175	\$176	\$177	\$3,850
<i>Cle Elum/Roslyn School District No. 404 (000s)</i>											
<i>Property Tax</i>	\$2,305	\$2,461	\$2,733	\$2,810	\$2,971	\$3,152	\$3,344	\$3,546	\$3,759	\$3,979	\$51,939
<i>Timber Excise Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
<i>Excess M&O Levy Capacity</i>	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$1,083	\$25,240
<i>District 404 Total Revenues</i>	\$3,388	\$3,544	\$3,816	\$3,893	\$4,054	\$4,235	\$4,427	\$4,629	\$4,842	\$5,062	\$77,190
<i>Kittitas County Hospital District No. 2 (000s)</i>											
<i>Property Tax</i>	\$876	\$935	\$1,041	\$1,065	\$1,125	\$1,194	\$1,266	\$1,342	\$1,423	\$1,507	\$19,755
<i>Timber Excise Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
<i>Patient Fees</i>	\$80	\$81	\$82	\$83	\$84	\$85	\$86	\$87	\$87	\$88	\$1,943
<i>District 2 Total Revenues</i>	\$876	\$935	\$1,041	\$1,065	\$1,125	\$1,194	\$1,266	\$1,342	\$1,423	\$1,507	\$20,861

SOURCE: Johnson Gardner

EXHIBIT 5.02

SUMMARY OF ESTIMATED COSTS FOR JURISDICTIONS AFFECTED BY
 THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
State of Washington (000s)										
<i>Total Annual Service Costs</i>	\$241	\$764	\$1,290	\$1,741	\$1,935	\$2,140	\$2,224	\$2,296	\$2,348	\$2,397
<i>One-Time Service Costs</i>	\$2	\$2	\$2	\$59	\$2	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$239	\$762	\$1,288	\$1,682	\$1,933	\$2,140	\$2,224	\$2,296	\$2,348	\$2,397
Kittitas County (000s)										
<i>Total Annual Service Costs</i>	\$546	\$1,470	\$1,624	\$1,738	\$1,846	\$1,870	\$2,002	\$2,063	\$2,172	\$2,312
<i>One-Time Service Costs</i>	\$401	\$909	\$833	\$726	\$675	\$540	\$462	\$397	\$403	\$370
<i>Recurring Service Costs</i>	\$144	\$562	\$791	\$1,013	\$1,171	\$1,330	\$1,540	\$1,666	\$1,769	\$1,942
City of Cle Elum (000s)										
<i>Total Annual Service Costs</i>	\$368	\$427	\$596	\$591	\$702	\$757	\$744	\$756	\$763	\$826
<i>One-Time Service Costs</i>	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12
<i>Recurring Service Costs</i>	\$302	\$350	\$529	\$556	\$671	\$730	\$730	\$742	\$751	\$814
Cle Elum/Roslyn School District No. 404 (000s)										
<i>Total Annual Service Costs</i>	\$41	\$133	\$225	\$279	\$324	\$360	\$374	\$386	\$395	\$404
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$41	\$133	\$225	\$279	\$324	\$360	\$374	\$386	\$395	\$404
Kittitas County Hospital District No. 2 (000s)										
<i>Total Annual Service Costs</i>	\$109	\$193	\$198	\$245	\$260	\$345	\$315	\$350	\$353	\$356
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$109	\$193	\$198	\$245	\$260	\$345	\$315	\$350	\$353	\$356

SOURCE: Johnson Gardner

EXHIBIT 5.02

**SUMMARY OF ESTIMATED COSTS FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
State of Washington (000s)										
<i>Total Annual Service Costs</i>	\$2,445	\$2,608	\$2,656	\$2,727	\$2,840	\$2,930	\$2,991	\$3,052	\$3,122	\$3,183
<i>One-Time Service Costs</i>	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$2,445	\$2,539	\$2,656	\$2,727	\$2,840	\$2,930	\$2,991	\$3,052	\$3,122	\$3,183
Kittitas County (000s)										
<i>Total Annual Service Costs</i>	\$2,246	\$2,251	\$2,394	\$2,355	\$2,437	\$2,582	\$2,554	\$2,628	\$2,691	\$2,695
<i>One-Time Service Costs</i>	\$286	\$253	\$298	\$260	\$317	\$356	\$320	\$309	\$296	\$294
<i>Recurring Service Costs</i>	\$1,961	\$1,998	\$2,095	\$2,094	\$2,120	\$2,227	\$2,234	\$2,319	\$2,394	\$2,401
City of Cle Elum (000s)										
<i>Total Annual Service Costs</i>	\$830	\$838	\$847	\$886	\$910	\$920	\$927	\$992	\$994	\$1,003
<i>One-Time Service Costs</i>	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13
<i>Recurring Service Costs</i>	\$818	\$826	\$835	\$871	\$891	\$904	\$914	\$979	\$980	\$990
Cle Elum/Roslyn School District No. 404 (000s)										
<i>Total Annual Service Costs</i>	\$413	\$421	\$429	\$442	\$462	\$478	\$489	\$499	\$512	\$522
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$413	\$421	\$429	\$442	\$462	\$478	\$489	\$499	\$512	\$522
Kittitas County Hospital District No. 2 (000s)										
<i>Total Annual Service Costs</i>	\$389	\$392	\$395	\$399	\$405	\$410	\$444	\$447	\$451	\$454
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$389	\$392	\$395	\$399	\$405	\$410	\$444	\$447	\$451	\$454

SOURCE: Johnson Gardner

EXHIBIT 5.02

SUMMARY OF ESTIMATED COSTS FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
State of Washington (000s)											
<i>Total Annual Service Costs</i>	\$3,243	\$3,301	\$3,341	\$3,379	\$3,418	\$3,456	\$3,482	\$3,498	\$3,511	\$3,525	\$80,084
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
<i>Recurring Service Costs</i>	\$3,243	\$3,301	\$3,341	\$3,379	\$3,418	\$3,456	\$3,482	\$3,498	\$3,511	\$3,525	\$79,948
Kittitas County (000s)											
<i>Total Annual Service Costs</i>	\$2,649	\$2,704	\$2,690	\$2,697	\$2,756	\$2,745	\$2,824	\$2,834	\$2,799	\$2,837	\$70,012
<i>One-Time Service Costs</i>	\$213	\$194	\$184	\$158	\$153	\$147	\$144	\$115	\$97	\$93	\$10,204
<i>Recurring Service Costs</i>	\$2,436	\$2,510	\$2,505	\$2,539	\$2,603	\$2,598	\$2,680	\$2,720	\$2,702	\$2,744	\$59,808
City of Cle Elum (000s)											
<i>Total Annual Service Costs</i>	\$1,011	\$1,021	\$1,031	\$1,035	\$1,046	\$1,053	\$1,059	\$1,063	\$1,070	\$1,075	\$26,139
<i>One-Time Service Costs</i>	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596
<i>Recurring Service Costs</i>	\$998	\$1,008	\$1,020	\$1,025	\$1,035	\$1,042	\$1,049	\$1,055	\$1,062	\$1,067	\$25,544
Cle Elum/Roslyn School District No. 404 (000s)											
<i>Total Annual Service Costs</i>	\$533	\$543	\$550	\$557	\$564	\$571	\$575	\$578	\$580	\$583	\$13,224
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$533	\$543	\$550	\$557	\$564	\$571	\$575	\$578	\$580	\$583	\$13,224
Kittitas County Hospital District No. 2 (000s)											
<i>Total Annual Service Costs</i>	\$458	\$511	\$513	\$515	\$517	\$519	\$521	\$522	\$522	\$523	\$12,033
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$458	\$511	\$513	\$515	\$517	\$519	\$521	\$522	\$522	\$523	\$12,033

SOURCE: Johnson Gardner

EXHIBIT 5.03

STATE OF WASHINGTON SUMMARY OF NET FISCAL IMPACTS
 FROM THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
 ALTERNATIVE V
 (In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$3,619	\$9,189	\$10,856	\$11,041	\$11,683	\$11,795	\$12,130	\$12,838	\$13,046	\$12,834	\$109,031
One-Time Revenues	\$2,623	\$7,071	\$7,363	\$6,356	\$5,905	\$4,993	\$4,574	\$4,222	\$3,835	\$3,130	\$50,072
Recurring Revenues	\$996	\$2,118	\$3,493	\$4,685	\$5,778	\$6,802	\$7,557	\$8,616	\$9,211	\$9,705	\$58,960
Total Costs	\$241	\$764	\$1,290	\$1,741	\$1,935	\$2,140	\$2,224	\$2,296	\$2,348	\$2,397	\$17,376
One-Time Costs	\$2	\$2	\$2	\$59	\$2	\$0	\$0	\$0	\$0	\$0	\$67
Recurring Costs	\$239	\$762	\$1,288	\$1,682	\$1,933	\$2,140	\$2,224	\$2,296	\$2,348	\$2,397	\$17,309
Net Fiscal Impact	\$3,378	\$8,425	\$9,566	\$9,299	\$9,748	\$9,655	\$9,906	\$10,542	\$10,698	\$10,437	\$91,655
Recurring Net Revenues	\$757	\$1,356	\$2,205	\$3,003	\$3,845	\$4,662	\$5,332	\$6,320	\$6,863	\$7,308	\$41,651

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$12,944	\$13,170	\$13,094	\$13,123	\$14,108	\$14,711	\$14,778	\$15,055	\$15,318	\$15,605	\$250,938
One-Time Revenues	\$2,793	\$2,587	\$2,328	\$2,195	\$2,863	\$3,113	\$2,853	\$2,811	\$2,780	\$2,778	\$77,173
Recurring Revenues	\$10,151	\$10,583	\$10,766	\$10,928	\$11,245	\$11,598	\$11,925	\$12,244	\$12,538	\$12,827	\$173,765
Total Costs	\$2,445	\$2,608	\$2,656	\$2,727	\$2,840	\$2,930	\$2,991	\$3,052	\$3,122	\$3,183	\$45,931
One-Time Costs	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
Recurring Costs	\$2,445	\$2,539	\$2,656	\$2,727	\$2,840	\$2,930	\$2,991	\$3,052	\$3,122	\$3,183	\$45,794
Net Fiscal Impact	\$10,499	\$10,562	\$10,438	\$10,395	\$11,268	\$11,782	\$11,787	\$12,003	\$12,196	\$12,422	\$205,007
Recurring Net Revenues	\$7,706	\$8,044	\$8,110	\$8,200	\$8,405	\$8,668	\$8,934	\$9,192	\$9,415	\$9,644	\$127,970

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$15,803	\$15,935	\$16,168	\$16,117	\$16,285	\$16,442	\$16,597	\$16,529	\$16,533	\$16,639	\$413,984
One-Time Revenues	\$2,683	\$2,580	\$2,496	\$2,334	\$2,325	\$2,300	\$2,278	\$2,065	\$1,946	\$1,934	\$100,115
Recurring Revenues	\$13,120	\$13,354	\$13,672	\$13,782	\$13,960	\$14,142	\$14,319	\$14,463	\$14,587	\$14,705	\$313,869
Total Costs	\$3,243	\$3,301	\$3,341	\$3,379	\$3,418	\$3,456	\$3,482	\$3,498	\$3,511	\$3,525	\$80,084
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
Recurring Costs	\$3,243	\$3,301	\$3,341	\$3,379	\$3,418	\$3,456	\$3,482	\$3,498	\$3,511	\$3,525	\$79,948
Net Fiscal Impact	\$12,560	\$12,633	\$12,827	\$12,737	\$12,867	\$12,986	\$13,116	\$13,030	\$13,021	\$13,114	\$333,900
Recurring Net Revenues	\$9,877	\$10,053	\$10,331	\$10,403	\$10,542	\$10,686	\$10,838	\$10,965	\$11,076	\$11,180	\$233,921

SOURCE: Johnson Gardner

EXHIBIT 5.04

KITTITAS COUNTY SUMMARY OF NET FISCAL IMPACTS
 FROM THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
 ALTERNATIVE V
 (In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$739	\$2,103	\$2,461	\$2,729	\$3,059	\$3,246	\$3,520	\$3,882	\$4,109	\$4,190	\$30,038
One-Time Revenues	\$559	\$1,680	\$1,693	\$1,559	\$1,471	\$1,210	\$1,160	\$1,037	\$987	\$831	\$12,185
Recurring Revenues	\$181	\$424	\$768	\$1,170	\$1,588	\$2,036	\$2,360	\$2,845	\$3,123	\$3,359	\$17,853
Total Costs	\$546	\$1,470	\$1,624	\$1,738	\$1,846	\$1,870	\$2,002	\$2,063	\$2,172	\$2,312	\$17,644
One-Time Costs	\$401	\$909	\$833	\$726	\$675	\$540	\$462	\$397	\$403	\$370	\$5,716
Recurring Costs	\$144	\$562	\$791	\$1,013	\$1,171	\$1,330	\$1,540	\$1,666	\$1,769	\$1,942	\$11,928
Net Fiscal Impact	\$194	\$633	\$837	\$991	\$1,213	\$1,376	\$1,517	\$1,818	\$1,937	\$1,878	\$12,395
Recurring Net Revenues	\$37	(\$138)	(\$23)	\$158	\$417	\$706	\$820	\$1,179	\$1,354	\$1,417	\$5,926

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$3,989	\$4,110	\$4,182	\$4,137	\$4,390	\$4,611	\$4,692	\$4,819	\$4,926	\$5,063	\$74,956
One-Time Revenues	\$689	\$622	\$622	\$539	\$675	\$779	\$720	\$701	\$675	\$679	\$18,886
Recurring Revenues	\$3,300	\$3,488	\$3,560	\$3,598	\$3,714	\$3,832	\$3,972	\$4,119	\$4,251	\$4,384	\$56,070
Total Costs	\$2,246	\$2,251	\$2,394	\$2,355	\$2,437	\$2,582	\$2,554	\$2,628	\$2,691	\$2,695	\$42,477
One-Time Costs	\$286	\$253	\$298	\$260	\$317	\$356	\$320	\$309	\$296	\$294	\$8,706
Recurring Costs	\$1,961	\$1,998	\$2,095	\$2,094	\$2,120	\$2,227	\$2,234	\$2,319	\$2,394	\$2,401	\$33,771
Net Fiscal Impact	\$1,743	\$1,858	\$1,788	\$1,783	\$1,952	\$2,029	\$2,138	\$2,191	\$2,235	\$2,368	\$32,479
Recurring Net Revenues	\$1,340	\$1,490	\$1,464	\$1,504	\$1,594	\$1,606	\$1,738	\$1,800	\$1,856	\$1,982	\$22,299

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$5,135	\$5,213	\$5,452	\$5,397	\$5,493	\$5,601	\$5,726	\$5,787	\$5,870	\$5,980	\$130,610
One-Time Revenues	\$581	\$544	\$537	\$482	\$475	\$465	\$468	\$409	\$373	\$367	\$23,586
Recurring Revenues	\$4,554	\$4,669	\$4,915	\$4,915	\$5,018	\$5,136	\$5,258	\$5,378	\$5,497	\$5,612	\$107,023
Total Costs	\$2,649	\$2,704	\$2,690	\$2,697	\$2,756	\$2,745	\$2,824	\$2,834	\$2,799	\$2,837	\$70,012
One-Time Costs	\$213	\$194	\$184	\$158	\$153	\$147	\$144	\$115	\$97	\$93	\$10,204
Recurring Costs	\$2,436	\$2,510	\$2,505	\$2,539	\$2,603	\$2,598	\$2,680	\$2,720	\$2,702	\$2,744	\$59,808
Net Fiscal Impact	\$2,487	\$2,509	\$2,763	\$2,700	\$2,737	\$2,856	\$2,902	\$2,952	\$3,071	\$3,142	\$60,598
Recurring Net Revenues	\$2,118	\$2,159	\$2,410	\$2,376	\$2,415	\$2,538	\$2,578	\$2,658	\$2,795	\$2,868	\$47,215

SOURCE: Johnson Gardner

EXHIBIT 5.05

CITY OF CLE ELUM SUMMARY OF NET FISCAL IMPACTS
 FROM THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
 ALTERNATIVE V
 (In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$476	\$642	\$687	\$526	\$639	\$712	\$691	\$771	\$813	\$861	\$6,820
One-Time Revenues	\$462	\$607	\$570	\$271	\$237	\$213	\$112	\$113	\$101	\$102	\$2,786
Recurring Revenues	\$15	\$36	\$118	\$255	\$402	\$500	\$579	\$658	\$713	\$760	\$4,034
Total Costs	\$498	\$557	\$726	\$591	\$702	\$757	\$744	\$756	\$763	\$826	\$6,921
One-Time Costs	\$196	\$207	\$198	\$35	\$30	\$27	\$14	\$14	\$12	\$12	\$745
Recurring Costs	\$302	\$350	\$529	\$556	\$671	\$730	\$730	\$742	\$751	\$814	\$6,176
Net Fiscal Impact	(\$22)	\$85	(\$39)	(\$65)	(\$63)	(\$45)	(\$53)	\$15	\$50	\$35	(\$100)
Recurring Net Revenues	(\$287)	(\$315)	(\$411)	(\$301)	(\$269)	(\$230)	(\$151)	(\$84)	(\$38)	(\$54)	(\$2,142)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$895	\$941	\$996	\$1,063	\$1,146	\$1,181	\$1,227	\$1,293	\$1,363	\$1,419	\$18,346
One-Time Revenues	\$101	\$100	\$101	\$121	\$154	\$134	\$116	\$117	\$125	\$120	\$3,976
Recurring Revenues	\$794	\$841	\$895	\$942	\$992	\$1,047	\$1,112	\$1,176	\$1,237	\$1,299	\$14,369
Total Costs	\$830	\$838	\$847	\$886	\$910	\$920	\$927	\$992	\$994	\$1,003	\$16,067
One-Time Costs	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13	\$884
Recurring Costs	\$818	\$826	\$835	\$871	\$891	\$904	\$914	\$979	\$980	\$990	\$15,183
Net Fiscal Impact	\$66	\$103	\$149	\$178	\$236	\$261	\$300	\$301	\$369	\$416	\$2,279
Recurring Net Revenues	(\$24)	\$15	\$60	\$71	\$101	\$143	\$198	\$197	\$257	\$309	(\$814)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$1,478	\$1,548	\$1,611	\$1,684	\$1,757	\$1,832	\$1,901	\$1,975	\$2,055	\$2,138	\$36,324
One-Time Revenues	\$121	\$123	\$108	\$109	\$109	\$110	\$102	\$95	\$94	\$94	\$5,041
Recurring Revenues	\$1,357	\$1,425	\$1,503	\$1,575	\$1,648	\$1,722	\$1,799	\$1,879	\$1,961	\$2,044	\$31,283
Total Costs	\$1,011	\$1,021	\$1,031	\$1,035	\$1,046	\$1,053	\$1,059	\$1,063	\$1,070	\$1,075	\$26,529
One-Time Costs	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$986
Recurring Costs	\$998	\$1,008	\$1,020	\$1,025	\$1,035	\$1,042	\$1,049	\$1,055	\$1,062	\$1,067	\$25,544
Net Fiscal Impact	\$467	\$527	\$580	\$649	\$711	\$779	\$842	\$911	\$985	\$1,064	\$9,795
Recurring Net Revenues	\$359	\$418	\$483	\$551	\$612	\$680	\$750	\$824	\$899	\$978	\$5,739

SOURCE: Johnson Gardner

EXHIBIT 5.06

CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 SUMMARY OF NET FISCAL IMPACTS
 FROM THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
 ALTERNATIVE V
 (In Thousands of Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$3	\$3	\$49	\$190	\$361	\$520	\$665	\$800	\$939	\$1,066	\$4,598
Property Tax Revenues	\$0	\$0	\$45	\$190	\$361	\$520	\$665	\$800	\$939	\$1,066	\$4,586
Timber Excise Tax Revenues	\$3	\$3	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
Total Costs	\$41	\$133	\$225	\$279	\$324	\$360	\$374	\$386	\$395	\$404	\$2,923
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$41	\$133	\$225	\$279	\$324	\$360	\$374	\$386	\$395	\$404	\$2,923
Net Fiscal Impact	(\$41)	(\$133)	(\$180)	(\$89)	\$37	\$160	\$292	\$414	\$544	\$662	\$1,664

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$1,181	\$1,296	\$1,374	\$1,434	\$1,533	\$1,634	\$1,757	\$1,892	\$2,025	\$2,165	\$20,889
Property Tax Revenues	\$1,181	\$1,296	\$1,374	\$1,434	\$1,533	\$1,634	\$1,757	\$1,892	\$2,025	\$2,165	\$20,878
Timber Excise Tax Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
Total Costs	\$413	\$421	\$429	\$442	\$462	\$478	\$489	\$499	\$512	\$522	\$7,589
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$413	\$421	\$429	\$442	\$462	\$478	\$489	\$499	\$512	\$522	\$7,589
Net Fiscal Impact	\$768	\$876	\$945	\$992	\$1,071	\$1,157	\$1,269	\$1,393	\$1,514	\$1,642	\$13,289

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$2,305	\$2,461	\$2,733	\$2,810	\$2,971	\$3,152	\$3,344	\$3,546	\$3,759	\$3,979	\$51,950
Property Tax Revenues	\$2,305	\$2,461	\$2,733	\$2,810	\$2,971	\$3,152	\$3,344	\$3,546	\$3,759	\$3,979	\$51,939
Timber Excise Tax Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
Total Costs	\$533	\$543	\$550	\$557	\$564	\$571	\$575	\$578	\$580	\$583	\$13,224
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$533	\$543	\$550	\$557	\$564	\$571	\$575	\$578	\$580	\$583	\$13,224
Net Fiscal Impact	\$1,772	\$1,918	\$2,182	\$2,253	\$2,407	\$2,581	\$2,769	\$2,968	\$3,179	\$3,396	\$38,715

SOURCE: Johnson Gardner

EXHIBIT 5.07

KITTITAS COUNTY HOSPITAL DISTRICT NO. 2 SUMMARY OF NET FISCAL IMPACTS
FROM THE DEVELOPMENT OF MOUNTAINSTAR MPR AND THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Total Revenues	\$9	\$19	\$46	\$105	\$175	\$245	\$304	\$358	\$416	\$470	\$2,147
Property Tax Revenues	\$0	\$0	\$17	\$70	\$133	\$198	\$254	\$303	\$358	\$410	\$1,744
Timber Excise Tax Revenues	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Patient Fees	\$8	\$18	\$28	\$35	\$41	\$47	\$50	\$55	\$57	\$60	\$398
Total Costs	\$109	\$193	\$198	\$245	\$260	\$345	\$315	\$350	\$353	\$356	\$2,724
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$109	\$193	\$198	\$245	\$260	\$345	\$315	\$350	\$353	\$356	\$2,724
Net Fiscal Impact	(\$100)	(\$174)	(\$151)	(\$140)	(\$85)	(\$100)	(\$11)	\$8	\$62	\$113	(\$577)
Recurring Net Revenues	(\$100)	(\$174)	(\$151)	(\$140)	(\$85)	(\$100)	(\$11)	\$8	\$62	\$113	(\$577)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Total Revenues	\$520	\$567	\$597	\$616	\$656	\$696	\$743	\$795	\$847	\$902	\$9,085
Property Tax Revenues	\$458	\$503	\$531	\$549	\$587	\$625	\$670	\$720	\$771	\$824	\$7,980
Timber Excise Tax Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Patient Fees	\$62	\$64	\$65	\$67	\$69	\$71	\$73	\$75	\$77	\$78	\$1,100
Total Costs	\$389	\$392	\$395	\$399	\$405	\$410	\$444	\$447	\$451	\$454	\$6,912
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$389	\$392	\$395	\$399	\$405	\$410	\$444	\$447	\$451	\$454	\$6,912
Net Fiscal Impact	\$130	\$175	\$202	\$217	\$251	\$286	\$299	\$348	\$396	\$447	\$2,173
Recurring Net Revenues	\$130	\$175	\$202	\$217	\$251	\$286	\$299	\$348	\$396	\$447	\$2,173

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Total Revenues	\$956	\$1,016	\$1,124	\$1,148	\$1,209	\$1,279	\$1,352	\$1,429	\$1,511	\$1,595	\$21,704
Property Tax Revenues	\$876	\$935	\$1,041	\$1,065	\$1,125	\$1,194	\$1,266	\$1,342	\$1,423	\$1,507	\$19,755
Timber Excise Tax Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
Patient Fees	\$80	\$81	\$82	\$83	\$84	\$85	\$86	\$87	\$87	\$88	\$1,943
Total Costs	\$458	\$511	\$513	\$515	\$517	\$519	\$521	\$522	\$522	\$523	\$12,033
One-Time Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Costs	\$458	\$511	\$513	\$515	\$517	\$519	\$521	\$522	\$522	\$523	\$12,033
Net Fiscal Impact	\$498	\$505	\$611	\$633	\$692	\$759	\$832	\$907	\$988	\$1,071	\$9,671
Recurring Net Revenues	\$498	\$505	\$611	\$633	\$692	\$759	\$832	\$907	\$988	\$1,071	\$9,671

SOURCE: Johnson Gardner

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
City of Cle Elum										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$23,047	\$69,029	\$121,265	\$165,751	\$200,991	\$232,803	\$257,614
Effective Levy Rate	2.3893	2.3654	2.3417	2.3183	2.2951	2.2722	2.2494	2.2270	2.2047	2.1826
Revenue from Existing Development	\$0	\$0	\$0	\$53	\$158	\$276	\$373	\$448	\$513	\$562
New UGA Construction Assessed	\$0	\$0	\$23,047	\$45,766	\$51,936	\$40,015	\$27,949	\$22,641	\$14,760	\$10,787
Prior Year Levy Rate	2.4134	2.3893	2.3654	2.3417	2.3183	2.2951	2.2722	2.2494	2.2270	2.2047
Revenue from New Development	\$0	\$0	\$55	\$107	\$120	\$92	\$64	\$51	\$33	\$24
<i>Total Cle Elum Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$55</i>	<i>\$161</i>	<i>\$279</i>	<i>\$367</i>	<i>\$436</i>	<i>\$499</i>	<i>\$546</i>	<i>\$586</i>
School District No. 404 Bond Levy										
Existing District Valuation (2000)	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$23,047	\$69,029	\$121,265	\$165,751	\$200,991	\$232,803	\$257,614
New UGA Construction Assessed	\$0	\$0	\$23,047	\$45,766	\$51,936	\$40,015	\$27,949	\$22,641	\$14,760	\$10,787
Total New District Valuation	\$671,671	\$671,671	\$694,718	\$740,483	\$792,636	\$832,951	\$865,370	\$895,303	\$919,235	\$940,072
Effective Bond Levy Rate	1.1577	1.1615	1.1216	1.0563	0.9820	0.9399	0.8902	0.8720	0.8473	0.8295
Bond Levy Revenue	\$778	\$780	\$779	\$782	\$778	\$783	\$770	\$781	\$779	\$780
<i>Total School Bond Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$26</i>	<i>\$73</i>	<i>\$119</i>	<i>\$152</i>	<i>\$172</i>	<i>\$195</i>	<i>\$210</i>	<i>\$223</i>
School District No. 404 M&O Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$23,047	\$69,029	\$121,265	\$165,751	\$200,991	\$232,803	\$257,614
Capacity Levy Rate	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720
Revenue Capacity from Existing Development	\$0	\$0	\$0	\$29	\$88	\$154	\$211	\$256	\$296	\$328
New UGA Construction Assessed	\$0	\$0	\$23,047	\$45,766	\$51,936	\$40,015	\$27,949	\$22,641	\$14,760	\$10,787
Capacity Levy Rate	1.0127	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720
Revenue Capacity from New Development	\$0	\$0	\$29	\$58	\$66	\$51	\$36	\$29	\$19	\$14
<i>Total School M&O Levy Revenue Capacity</i>	<i>\$0</i>	<i>\$0</i>	<i>\$29</i>	<i>\$88</i>	<i>\$154</i>	<i>\$205</i>	<i>\$246</i>	<i>\$284</i>	<i>\$315</i>	<i>\$341</i>

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
State of Washington										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$23,047	\$69,029	\$121,265	\$165,751	\$200,991	\$232,803	\$257,614
Effective Levy Rate	3.1491	3.0200	2.8961	2.7774	2.6635	2.5543	2.4496	2.3492	2.2528	2.1605
Revenue from Existing Development	\$0	\$0	\$0	\$64	\$184	\$310	\$406	\$472	\$524	\$557
New UGA Construction Assessed Prior Year Levy Rate	\$0 3.2837	\$0 3.1491	\$23,047 3.0200	\$45,766 2.8961	\$51,936 2.7774	\$40,015 2.6635	\$27,949 2.5543	\$22,641 2.4496	\$14,760 2.3492	\$10,787 2.2528
Revenue from New Development	\$0	\$0	\$70	\$133	\$144	\$107	\$71	\$55	\$35	\$24
<i>Total Washington Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$70</i>	<i>\$197</i>	<i>\$328</i>	<i>\$416</i>	<i>\$477</i>	<i>\$528</i>	<i>\$559</i>	<i>\$581</i>
Kittitas County General Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$23,047	\$69,029	\$121,265	\$165,751	\$200,991	\$232,803	\$257,614
Effective Levy Rate	1.4425	1.4035	1.3656	1.3288	1.2929	1.2580	1.2240	1.1910	1.1588	1.1275
Revenue from Existing Development	\$0	\$0	\$0	\$31	\$89	\$153	\$203	\$239	\$270	\$290
New UGA Construction Assessed Prior Year Levy Rate	\$0 1.4825	\$0 1.4425	\$23,047 1.4035	\$45,766 1.3656	\$51,936 1.3288	\$40,015 1.2929	\$27,949 1.2580	\$22,641 1.2240	\$14,760 1.1910	\$10,787 1.1588
Revenue from New Development	\$0	\$0	\$32	\$62	\$69	\$52	\$35	\$28	\$18	\$12
<i>Total County General Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$32</i>	<i>\$93</i>	<i>\$158</i>	<i>\$204</i>	<i>\$238</i>	<i>\$267</i>	<i>\$287</i>	<i>\$303</i>
Kittitas County Road Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effective Levy Rate	1.7551	1.7060	1.6582	1.6118	1.5667	1.5228	1.4802	1.4387	1.3984	1.3593
Revenue from Existing Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New UGA Construction Assessed Prior Year Levy Rate	\$0 1.8057	\$0 1.7551	\$0 1.7060	\$0 1.6582	\$0 1.6118	\$0 1.5667	\$0 1.5228	\$0 1.4802	\$0 1.4387	\$0 1.3984
Revenue from New Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total County Road Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<i>New Home Valuation</i>										
Lakefront	\$1,525	\$720	\$1,113	\$874	\$499	\$364	\$312	\$312	\$226	\$156
5,000-6,000 SF	\$5,462	\$10,516	\$14,983	\$12,259	\$7,653	\$5,331	\$3,605	\$3,605	\$2,614	\$1,803
7,000+ SF	\$4,106	\$10,710	\$13,472	\$12,256	\$9,499	\$6,291	\$4,684	\$4,689	\$3,258	\$3,258
Condominiums	\$1,496	\$7,582	\$10,064	\$8,466	\$7,786	\$7,480	\$3,366	\$0	\$0	\$0
Apartments	\$1,980	\$3,600	\$3,732	\$1,728	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$14,569</u>	<u>\$33,128</u>	<u>\$43,364</u>	<u>\$35,582</u>	<u>\$25,437</u>	<u>\$19,466</u>	<u>\$11,967</u>	<u>\$8,606</u>	<u>\$6,098</u>	<u>\$5,216</u>
<i>New Commercial Valuation</i>										
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facility 1/	\$1,133	\$2,727	\$2,857	\$1,133	\$0	\$1,199	\$2,181	\$2,181	\$2,181	\$2,181
Site Development	\$7,345	\$9,911	\$5,714	\$3,300	\$2,511	\$1,976	\$612	\$0	\$0	\$0
	<u>\$8,478</u>	<u>\$12,638</u>	<u>\$8,571</u>	<u>\$4,433</u>	<u>\$2,511</u>	<u>\$3,175</u>	<u>\$2,793</u>	<u>\$2,181</u>	<u>\$2,181</u>	<u>\$2,181</u>
<i>New UGA Valuation</i>	<i>\$23,047</i>	<i>\$45,766</i>	<i>\$51,936</i>	<i>\$40,015</i>	<i>\$27,949</i>	<i>\$22,641</i>	<i>\$14,760</i>	<i>\$10,787</i>	<i>\$8,279</i>	<i>\$7,397</i>
<i>Existing Home Valuation</i>										
Lakefront	\$0	\$1,525	\$2,111	\$3,092	\$3,995	\$4,601	\$5,127	\$5,631	\$6,166	\$6,670
5,000-6,000 SF	\$0	\$5,462	\$13,388	\$27,237	\$38,874	\$46,768	\$53,932	\$60,851	\$68,121	\$74,769
7,000+ SF	\$0	\$4,106	\$17,100	\$30,134	\$44,109	\$56,220	\$64,550	\$69,772	\$75,329	\$81,668
Condominiums	\$0	\$1,496	\$9,160	\$19,728	\$29,279	\$38,675	\$48,283	\$54,304	\$57,291	\$60,442
Apartments	\$0	\$1,980	\$5,689	\$9,734	\$11,997	\$12,657	\$13,353	\$14,088	\$14,862	\$15,680
	<u>\$0</u>	<u>\$14,569</u>	<u>\$47,448</u>	<u>\$89,925</u>	<u>\$128,254</u>	<u>\$158,921</u>	<u>\$185,244</u>	<u>\$204,646</u>	<u>\$221,769</u>	<u>\$239,229</u>
<i>Existing Commercial Valuation</i>										
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facility 1/	\$0	\$1,133	\$3,922	\$6,995	\$8,513	\$8,981	\$10,674	\$13,442	\$16,362	\$19,443
Site Development	\$0	\$7,345	\$17,660	\$24,345	\$28,984	\$33,089	\$36,885	\$39,526	\$41,700	\$43,993
	<u>\$0</u>	<u>\$8,478</u>	<u>\$21,582</u>	<u>\$31,340</u>	<u>\$37,496</u>	<u>\$42,070</u>	<u>\$47,559</u>	<u>\$52,968</u>	<u>\$58,062</u>	<u>\$63,436</u>
<i>Existing UGA Valuation</i>	<i>\$0</i>	<i>\$23,047</i>	<i>\$69,029</i>	<i>\$121,265</i>	<i>\$165,751</i>	<i>\$200,991</i>	<i>\$232,803</i>	<i>\$257,614</i>	<i>\$279,831</i>	<i>\$302,666</i>

EXHIBIT 2.05

ESTIMATED REAL ESTATE EXCISE TAX REVENUES FROM
THE DEVELOPMENT OF CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Average Market Value (000s)											
<i>Residential Property Sales</i>											
Village Cluster Homes (\$32,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,504
1/5th Acre Residential (\$40,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,240
1/3rd Acre Residential (\$65,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,384
Condomintums - Whole (\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,000
<i>Residential Property Resales</i>											
Village Cluster Homes (\$213,000)	\$670	\$691	\$711	\$725	\$739	\$753	\$766	\$780	\$787	\$794	\$15,217
1/5th Acre Residential (\$275,000)	\$7,748	\$7,987	\$8,226	\$8,386	\$8,545	\$8,704	\$8,864	\$8,908	\$8,930	\$8,930	\$175,437
1/3rd Acre Residential (\$360,000)	\$8,496	\$8,784	\$9,072	\$9,245	\$9,418	\$9,590	\$9,763	\$9,936	\$10,051	\$10,166	\$190,886
Condominlums - Whole (\$150,000)	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$107,400
<i>Business Campus Land</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000
Total Market Value of Sales	\$20,994	\$21,542	\$22,090	\$22,435	\$22,781	\$23,127	\$23,473	\$23,704	\$23,848	\$23,970	\$589,228
Real Estate Excise Tax (000s)											
<i>State Portion (1.28 cents/dollar) 1/</i>											
	\$266	\$273	\$280	\$284	\$289	\$293	\$297	\$300	\$302	\$304	\$7,467
<i>County Portion (0.25 cents/dollar) 1/</i>											
General Fund (26.5%)	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$24
Capital Improvements Fund (73.5%)	\$2	\$2	\$2	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$66
<i>City of Cle Elum Portion (0.25 cents/dollar) 1/</i>											
	\$52	\$53	\$55	\$56	\$56	\$57	\$58	\$59	\$59	\$59	\$1,458
Total REET Revenues (000s)	\$321	\$330	\$338	\$343	\$349	\$354	\$359	\$363	\$365	\$367	\$9,015

1/ Reflects 1% of State and City REET revenues retained by the County for administrative costs.

SOURCE: Johnson Gardner

EXHIBIT 2.05

ESTIMATED REAL ESTATE EXCISE TAX REVENUES FROM
THE DEVELOPMENT OF CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Average Market Value (000s)										
<i>Residential Property Sales</i>										
Village Cluster Homes (\$32,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1/5th Acre Residential (\$40,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1/3rd Acre Residential (\$65,500)	\$1,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Condominiums - Whole (\$150,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Residential Property Resales</i>										
Village Cluster Homes (\$213,000)	\$431	\$444	\$458	\$472	\$499	\$544	\$580	\$601	\$622	\$649
1/5th Acre Residential (\$275,000)	\$4,980	\$5,139	\$5,298	\$5,458	\$5,776	\$6,294	\$6,712	\$6,951	\$7,190	\$7,509
1/3rd Acre Residential (\$360,000)	\$5,270	\$5,558	\$5,846	\$6,134	\$6,480	\$6,998	\$7,344	\$7,632	\$7,920	\$8,208
Condominiums - Whole (\$150,000)	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080
<i>Business Campus Land</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Market Value of Sales	\$15,809	\$15,222	\$15,683	\$16,144	\$16,836	\$17,917	\$18,717	\$19,265	\$19,812	\$20,447
Real Estate Excise Tax (000s)										
<i>State Portion (1.28 cents/dollar) 1/</i>										
	\$200	\$193	\$199	\$205	\$213	\$227	\$237	\$244	\$251	\$259
<i>County Portion (0.25 cents/dollar) 1/</i>										
General Fund (26.5%)	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
Capital Improvements Fund (73.5%)	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
<i>City of Cle Elum Portion (0.25 cents/dollar) 1/</i>	\$39	\$38	\$39	\$40	\$42	\$44	\$46	\$48	\$49	\$51
Total REET Revenues (000s)	\$242	\$233	\$240	\$247	\$258	\$274	\$286	\$295	\$303	\$313

1/ Reflects 1% of State and City REET revenues retained by the County for administrative costs.

SOURCE: Johnson Gardner

EXHIBIT 2.05

ESTIMATED REAL ESTATE EXCISE TAX REVENUES FROM
THE DEVELOPMENT OF CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Average Market Value (000s)										
<i>Residential Property Sales</i>										
Village Cluster Homes (\$32,000)	\$1,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1/5th Acre Residential (\$40,000)	\$3,920	\$3,240	\$3,000	\$2,600	\$2,200	\$1,280	\$0	\$0	\$0	\$0
1/3rd Acre Residential (\$65,500)	\$2,948	\$4,323	\$2,948	\$2,293	\$1,638	\$1,638	\$1,638	\$1,638	\$1,638	\$1,638
Condominiums - Whole (\$150,000)	\$3,000	\$12,750	\$9,750	\$9,000	\$8,250	\$8,250	\$0	\$0	\$0	\$0
<i>Residential Property Resales</i>										
Village Cluster Homes (\$213,000)	\$0	\$0	\$122	\$231	\$282	\$320	\$348	\$375	\$403	\$417
1/5th Acre Residential (\$275,000)	\$0	\$0	\$1,414	\$2,669	\$3,267	\$3,705	\$4,023	\$4,342	\$4,661	\$4,820
1/3rd Acre Residential (\$360,000)	\$0	\$0	\$1,354	\$2,362	\$3,226	\$3,830	\$4,118	\$4,406	\$4,694	\$4,982
Condominiums - Whole (\$150,000)	\$0	\$0	\$1,260	\$2,040	\$2,760	\$3,420	\$4,080	\$4,080	\$4,080	\$4,080
<i>Business Campus Land</i>	\$0	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$0	\$0	\$0	\$0
Total Market Value of Sales	\$11,532	\$21,913	\$21,448	\$22,794	\$23,222	\$24,043	\$14,207	\$14,842	\$15,476	\$15,937
Real Estate Excise Tax (000s)										
<i>State Portion (1.28 cents/dollar) 1/</i>										
	\$146	\$278	\$272	\$289	\$294	\$305	\$180	\$188	\$196	\$202
<i>County Portion (0.25 cents/dollar) 1/</i>										
General Fund (26.5%)	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
Capital Improvement Fund (73.5%)	\$1	\$2	\$2	\$3	\$3	\$3	\$2	\$2	\$2	\$2
<i>City of Cle Elum Portion (0.25 cents/dollar) 1/</i>	\$29	\$54	\$53	\$56	\$57	\$60	\$35	\$37	\$38	\$39
Total REET Revenues (000s)	\$176	\$335	\$328	\$349	\$355	\$368	\$217	\$227	\$237	\$244

1/ Reflects 1% of State and City REET revenues retained by the County for administrative costs.

SOURCE: Johnson Gardner

EXHIBIT 2.04

ESTIMATED BUSINESS & OCCUPATION TAX REVENUES FROM
THE DEVELOPMENT OF CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
State Business & Occupation Tax Revenue (000s)										
Taxable Retail Service Expenditures	\$26,669	\$44,930	\$46,592	\$36,901	\$35,560	\$34,650	\$27,336	\$27,943	\$26,937	\$27,357
Taxable Select Business Service Expenditures	\$103	\$317	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B&O Tax Revenue from Retail Services (0.471%)	\$126	\$212	\$219	\$174	\$167	\$163	\$129	\$132	\$127	\$129
B&O Tax Revenue from Select Business Services (2.0%)	\$2	\$6	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total State B&O Tax Revenues</i>	<i>\$128</i>	<i>\$218</i>	<i>\$225</i>	<i>\$174</i>	<i>\$167</i>	<i>\$163</i>	<i>\$129</i>	<i>\$132</i>	<i>\$127</i>	<i>\$129</i>
<i>One-Time B&O Tax Revenue</i>	<i>\$117</i>	<i>\$183</i>	<i>\$166</i>	<i>\$102</i>	<i>\$85</i>	<i>\$72</i>	<i>\$35</i>	<i>\$35</i>	<i>\$28</i>	<i>\$28</i>
<i>Recurring B&O Tax Revenue</i>	<i>\$11</i>	<i>\$35</i>	<i>\$59</i>	<i>\$72</i>	<i>\$82</i>	<i>\$91</i>	<i>\$94</i>	<i>\$97</i>	<i>\$99</i>	<i>\$101</i>
	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
State Business & Occupation Tax Revenue (000s)										
Taxable Retail Service Expenditures	\$27,776	\$28,196	\$28,615	\$31,155	\$35,349	\$33,842	\$32,290	\$32,803	\$34,122	\$33,923
Taxable Select Business Service Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B&O Tax Revenue from Retail Services (0.471%)	\$131	\$133	\$135	\$147	\$166	\$159	\$152	\$155	\$161	\$160
B&O Tax Revenue from Select Business Services (2.0%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total State B&O Tax Revenues</i>	<i>\$131</i>	<i>\$133</i>	<i>\$135</i>	<i>\$147</i>	<i>\$166</i>	<i>\$159</i>	<i>\$152</i>	<i>\$155</i>	<i>\$161</i>	<i>\$160</i>
<i>One-Time B&O Tax Revenue</i>	<i>\$28</i>	<i>\$28</i>	<i>\$28</i>	<i>\$37</i>	<i>\$52</i>	<i>\$41</i>	<i>\$31</i>	<i>\$31</i>	<i>\$35</i>	<i>\$31</i>
<i>Recurring B&O Tax Revenue</i>	<i>\$103</i>	<i>\$105</i>	<i>\$107</i>	<i>\$110</i>	<i>\$115</i>	<i>\$118</i>	<i>\$121</i>	<i>\$123</i>	<i>\$126</i>	<i>\$129</i>
	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
State Business & Occupation Tax Revenue (000s)										
Taxable Retail Service Expenditures	\$34,436	\$34,949	\$33,639	\$33,965	\$34,292	\$34,618	\$33,869	\$33,297	\$33,217	\$33,319
Taxable Select Business Service Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B&O Tax Revenue from Retail Services (0.471%)	\$162	\$165	\$158	\$160	\$162	\$163	\$160	\$157	\$156	\$157
B&O Tax Revenue from Select Business Services (2.0%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total State B&O Tax Revenues</i>	<i>\$162</i>	<i>\$165</i>	<i>\$158</i>	<i>\$160</i>	<i>\$162</i>	<i>\$163</i>	<i>\$160</i>	<i>\$157</i>	<i>\$156</i>	<i>\$157</i>
<i>One-Time B&O Tax Revenue</i>	<i>\$31</i>	<i>\$31</i>	<i>\$24</i>	<i>\$24</i>	<i>\$24</i>	<i>\$24</i>	<i>\$19</i>	<i>\$16</i>	<i>\$15</i>	<i>\$15</i>
<i>Recurring B&O Tax Revenue</i>	<i>\$131</i>	<i>\$133</i>	<i>\$135</i>	<i>\$136</i>	<i>\$138</i>	<i>\$140</i>	<i>\$141</i>	<i>\$141</i>	<i>\$142</i>	<i>\$142</i>
<i>State B&O Tax Revenues for All Years (000s)</i>	<i>\$4,689</i>									
<i>One-Time B&O Revenues for All Years (000s)</i>	<i>\$1,412</i>									
<i>Recurring B&O Revenues for All Years (000s)</i>	<i>\$3,277</i>									

SOURCE: Johnson Gardner

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
TOTAL SALES TAX (000s)											
Total Construction and Non-Horse Park Operations											
<i>State Sales Tax Revenue</i>	\$1,888	\$1,915	\$1,826	\$1,843	\$1,860	\$1,877	\$1,826	\$1,787	\$1,781	\$1,786	\$56,473
<i>County Sales Tax Revenue</i>	\$122	\$124	\$123	\$124	\$126	\$127	\$126	\$126	\$126	\$126	\$3,182
General Fund (1.00%)	\$85	\$87	\$86	\$87	\$87	\$88	\$88	\$87	\$87	\$88	\$2,229
Law & Justice (0.01%)	\$18	\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$476
Prisons (0.01%)	\$18	\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$476
<i>Cle Elum Sales Tax Revenue 3/</i>	\$87	\$88	\$74	\$75	\$75	\$76	\$68	\$62	\$60	\$61	\$3,425
<i>Roslyn Sales Tax Revenue 3/</i>	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$129
<i>South Cle Elum Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Sales Tax Revenue 3/</i>	\$47	\$48	\$49	\$49	\$50	\$50	\$51	\$51	\$51	\$51	\$1,218
Horse Park Operations											
<i>State Sales Tax Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Sales Tax Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.01%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.01%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Cle Elum Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Roslyn Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Per-room costs incorporate a share of non-room construction costs.

2/ Includes cost of community center and business park. See EXHIBIT 1.01 for a complete list of expenditure categories included.

3/ Additional retail sales tax revenues redistributed to County Law & Justice (0.1%) and Prisons (0.1%) reflected in County fund totals.

SOURCE: Johnson Gardner

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Lodging Expenditures (000s)											
<i>Non-Horse Park Occupants</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Horse Park Occupants</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales and Hotel Tax Revenue from Lodging (000s)											
Non-Horse Park Occupants											
<i>State Retail Sales Tax Share on Lodging (4.5%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Retail Sales Tax											
<i>General Fund (1.00%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Law & Justice (0.1%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Prisons (0.1%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Selective Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Horse Park Occupants											
<i>State Retail Sales Tax Share on Lodging (4.5%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Retail Sales Tax											
<i>General Fund (1.00%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Law & Justice (0.1%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Prisons (0.1%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Selective Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Daily Non-Lodging Expenditures (000s)											
<i>Non-Horse Park Development</i>											
<i>Eating & Drinking</i>	\$5,105	\$5,199	\$5,259	\$5,319	\$5,379	\$5,439	\$5,476	\$5,499	\$5,518	\$5,537	\$127,716
<i>Recreation</i>	\$1,415	\$1,441	\$1,458	\$1,475	\$1,491	\$1,508	\$1,518	\$1,525	\$1,530	\$1,535	\$35,409
<i>Retail Sales</i>	\$10,923	\$11,124	\$11,252	\$11,381	\$11,509	\$11,637	\$11,718	\$11,767	\$11,807	\$11,847	\$273,275
<i>Ground Transportation</i>	\$4,978	\$5,070	\$5,128	\$5,187	\$5,245	\$5,304	\$5,340	\$5,363	\$5,381	\$5,400	\$124,549
<i>Taxable Non-Lodging Expenditures</i>	\$22,421	\$22,834	\$23,098	\$23,361	\$23,624	\$23,887	\$24,052	\$24,154	\$24,236	\$24,319	\$560,950
<i>Horse Park Development</i>											
<i>Eating & Drinking</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recreation</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Retail Sales</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ground Transportation</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Taxable Non-Lodging Expenditures</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax from Non-Lodging Expenditures (000s)											
Non-Horsepark Development											
<i>State Retail Sales Tax (6.5%)</i>	\$1,457	\$1,484	\$1,501	\$1,518	\$1,536	\$1,553	\$1,563	\$1,570	\$1,575	\$1,581	\$36,462
<i>County Retail Sales Tax (1.2%)</i>	\$112	\$114	\$115	\$117	\$118	\$119	\$120	\$121	\$121	\$122	\$2,720
<i>General Fund (1.00%)</i>	\$77	\$79	\$79	\$80	\$81	\$82	\$83	\$83	\$83	\$84	\$1,844
<i>Law & Justice (0.1%)</i>	\$17	\$18	\$18	\$18	\$18	\$19	\$19	\$19	\$19	\$19	\$438
<i>Prisons (0.1%)</i>	\$17	\$18	\$18	\$18	\$18	\$19	\$19	\$19	\$19	\$19	\$438
<i>Cle Elum Retail Sales Tax (1.0%) 3/</i>	\$31	\$32	\$32	\$32	\$33	\$33	\$33	\$33	\$34	\$34	\$808
<i>Roslyn Retail Sales Tax (1.0%) 3/</i>	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$129
<i>Ellensburg Retail Sales Tax (1.0%) 3/</i>	\$47	\$48	\$49	\$49	\$50	\$50	\$51	\$51	\$51	\$51	\$1,218
Horse Park Development											
<i>State Retail Sales Tax (6.5%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Retail Sales Tax (1.2%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>General Fund (1.00%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Law & Justice (0.1%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Prisons (0.1%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Cle Elum Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Roslyn Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Construction Costs (000s)											
<i>Residential Construction</i>											
Village Cluster Homes (\$132,000)	\$160	\$160	\$107	\$107	\$107	\$107	\$107	\$53	\$53	\$53	\$6,204
1/5th Acre Residential (\$182,000)	\$1,977	\$1,977	\$1,318	\$1,318	\$1,318	\$1,318	\$364	\$182	\$0	\$0	\$73,872
1/3rd Acre Residential (\$231,000)	\$2,310	\$2,310	\$1,386	\$1,386	\$1,386	\$1,386	\$1,386	\$924	\$924	\$924	\$82,467
Condominiums (\$119,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,545
Apartments (\$60,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,040
<i>Commercial/Non-Residential Construction</i>											
Hotel (\$19,770/room) 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facilities 2/	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$62,370
Site Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,369
Total Construction Costs	\$6,628	\$6,628	\$4,992	\$4,992	\$4,992	\$4,992	\$4,038	\$3,340	\$3,158	\$3,158	\$307,867
Sales Tax from Construction (000s)											
<i>State Retail Sales Tax (6.5%)</i>											
	\$431	\$431	\$324	\$324	\$324	\$324	\$262	\$217	\$205	\$205	\$20,011
<i>County Retail Sales Tax (1.2%)</i>											
General Fund (1.00%)	\$8	\$8	\$6	\$6	\$6	\$6	\$5	\$4	\$4	\$4	\$385
Law & Justice (0.1%)	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$38
Prisons (0.1%)	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$38
<i>Cle Elum Retail Sales Tax (1.0%) 3/</i>	\$56	\$56	\$42	\$42	\$42	\$42	\$34	\$28	\$27	\$27	\$2,617
<i>Roslyn Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>South Cle Elum Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
TOTAL SALES TAX (000s)										
Total Construction and Non-Home Park Operations										
State Sales Tax Revenue	\$1,530	\$1,552	\$1,574	\$1,731	\$1,991	\$1,883	\$1,776	\$1,803	\$1,881	\$1,861
County Sales Tax Revenue	\$97	\$99	\$100	\$106	\$115	\$114	\$113	\$115	\$119	\$120
General Fund (1.00%)	\$68	\$69	\$70	\$74	\$81	\$81	\$79	\$81	\$83	\$84
Law & Justice (0.01%)	\$14	\$15	\$15	\$16	\$17	\$17	\$17	\$17	\$18	\$18
Prisons (0.01%)	\$14	\$15	\$15	\$16	\$17	\$17	\$17	\$17	\$18	\$18
Cle Elum Sales Tax Revenue 3/	\$75	\$75	\$76	\$92	\$120	\$102	\$85	\$86	\$92	\$87
Roslyn Sales Tax Revenue 3/	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$5	\$5	\$5
South Cle Elum Sales Tax Revenue 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellensburg Sales Tax Revenue 3/	\$37	\$38	\$39	\$40	\$41	\$43	\$44	\$44	\$46	\$46
Home Park Operations										
State Sales Tax Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Sales Tax Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.01%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.01%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cle Elum Sales Tax Revenue 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roslyn Sales Tax Revenue 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellensburg Sales Tax Revenue 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Per-room costs incorporate a share of non-room construction costs.

2/ Includes cost of community center and business park. See EXHIBIT 1.01 for a complete list of expenditure categories included.

3/ Additional retail sales tax revenues redistributed to County Law & Justice (0.1%) and Prisons (0.1%) reflected in County fund totals.

SOURCE: Johnson Gardner

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
 CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Lodging Expenditures (000s)										
<i>Non-Horse Park Occupants</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Horse Park Occupants</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales and Hotel Tax Revenue from Lodging (000s)										
Non-Horse Park Occupants										
<i>State Retail Sales Tax Share on Lodging (4.5%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Retail Sales Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Horse Park Occupants										
<i>State Retail Sales Tax Share on Lodging (4.5%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Retail Sales Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Daily Non-Lodging Expenditures (000s)										
<i>Non-Horse Park Development</i>										
Eating & Drinking	\$4,013	\$4,090	\$4,167	\$4,287	\$4,475	\$4,617	\$4,711	\$4,805	\$4,916	\$5,011
Recreation	\$1,113	\$1,134	\$1,155	\$1,189	\$1,241	\$1,280	\$1,306	\$1,332	\$1,363	\$1,389
Retail Sales	\$8,587	\$8,752	\$8,916	\$9,173	\$9,576	\$9,878	\$10,080	\$10,281	\$10,520	\$10,721
Ground Transportation	\$3,914	\$3,989	\$4,064	\$4,181	\$4,364	\$4,502	\$4,594	\$4,686	\$4,794	\$4,886
Taxable Non-Lodging Expenditures	\$17,626	\$17,964	\$18,302	\$18,829	\$19,656	\$20,277	\$20,691	\$21,104	\$21,593	\$22,007
<i>Horse Park Development</i>										
Eating & Drinking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ground Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxable Non-Lodging Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax from Non-Lodging Expenditures (000s)										
Non-Horse Park Development										
State Retail Sales Tax (6.5%)	\$1,146	\$1,168	\$1,190	\$1,224	\$1,278	\$1,318	\$1,345	\$1,372	\$1,404	\$1,430
County Retail Sales Tax (1.2%)	\$88	\$90	\$91	\$94	\$98	\$101	\$103	\$105	\$108	\$110
General Fund (1.00%)	\$61	\$62	\$63	\$65	\$68	\$70	\$71	\$73	\$74	\$76
Law & Justice (0.1%)	\$14	\$14	\$14	\$15	\$15	\$16	\$16	\$16	\$17	\$17
Prisons (0.1%)	\$14	\$14	\$14	\$15	\$15	\$16	\$16	\$16	\$17	\$17
Cle Elum Retail Sales Tax (1.0%) 3/	\$24	\$25	\$25	\$26	\$27	\$28	\$29	\$29	\$30	\$30
Roslyn Retail Sales Tax (1.0%) 3/	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$5	\$5	\$5
Ellensburg Retail Sales Tax (1.0%) 3/	\$37	\$38	\$39	\$40	\$41	\$43	\$44	\$44	\$46	\$46
Horse Park Development										
State Retail Sales Tax (6.5%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Retail Sales Tax (1.2%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cle Elum Retail Sales Tax (1.0%) 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roslyn Retail Sales Tax (1.0%) 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellensburg Retail Sales Tax (1.0%) 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Construction Costs (000s)										
<i>Residential Construction</i>										
Village Cluster Homes (\$132,000)	\$107	\$107	\$107	\$213	\$347	\$280	\$160	\$160	\$213	\$160
1/5th Acre Residential (\$182,000)	\$1,318	\$1,318	\$1,318	\$2,636	\$4,284	\$3,460	\$1,977	\$1,977	\$2,636	\$1,977
1/3rd Acre Residential (\$231,000)	\$2,310	\$2,310	\$2,310	\$2,772	\$4,158	\$2,772	\$2,310	\$2,310	\$2,310	\$2,310
Condominiums (\$119,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Apartments (\$60,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Commercial/Non-Residential Construction</i>										
Hotel (\$19,770/room) 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facilities 2/	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181
Site Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Construction Costs	\$5,916	\$5,916	\$5,916	\$7,803	\$10,970	\$8,693	\$6,628	\$6,628	\$7,341	\$6,628
Sales Tax from Construction (000s)										
<i>State Retail Sales Tax (6.5%)</i>										
	\$385	\$385	\$385	\$507	\$713	\$565	\$431	\$431	\$477	\$431
<i>County Retail Sales Tax (1.2%)</i>										
	\$9	\$9	\$9	\$12	\$16	\$13	\$10	\$10	\$11	\$10
<i>General Fund (1.00%)</i>										
	\$7	\$7	\$7	\$10	\$14	\$11	\$8	\$8	\$9	\$8
<i>Law & Justice (0.1%)</i>										
	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
<i>Prisons (0.1%)</i>										
	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
<i>Cle Elum Retail Sales Tax (1.0%) 3/</i>										
	\$50	\$50	\$50	\$66	\$93	\$74	\$56	\$56	\$62	\$56
<i>Roslyn Retail Sales Tax (1.0%) 3/</i>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>South Cle Elum Retail Sales Tax (1.0%) 3/</i>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Retail Sales Tax (1.0%) 3/</i>										
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
 THE CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
TOTAL SALES TAX (000s)										
Total Construction and Non-Horse Park Operations										
<i>State Sales Tax Revenue</i>	\$1,938	\$3,061	\$3,122	\$2,207	\$2,091	\$2,008	\$1,525	\$1,557	\$1,486	\$1,508
<i>County Sales Tax Revenue</i>	\$48	\$80	\$88	\$71	\$71	\$101	\$92	\$94	\$94	\$95
General Fund (1.00%)	\$38	\$60	\$63	\$46	\$44	\$73	\$65	\$66	\$66	\$67
Law & Justice (0.01%)	\$5	\$10	\$13	\$12	\$13	\$14	\$13	\$14	\$14	\$14
Prisons (0.01%)	\$5	\$10	\$13	\$12	\$13	\$14	\$13	\$14	\$14	\$14
<i>Cle Elum Sales Tax Revenue 3/</i>	\$241	\$362	\$344	\$210	\$183	\$151	\$85	\$85	\$74	\$74
<i>Roslyn Sales Tax Revenue 3/</i>	\$1	\$2	\$4	\$5	\$6	\$3	\$3	\$4	\$4	\$4
<i>South Cle Elum Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Sales Tax Revenue 3/</i>	\$6	\$17	\$29	\$36	\$41	\$33	\$34	\$35	\$36	\$36
Horse Park Operations										
<i>State Sales Tax Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Sales Tax Revenue</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.01%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.01%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Cle Elum Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Roslyn Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Sales Tax Revenue 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Per-room costs incorporate a share of non-room construction costs.

2/ Includes cost of community center and business park. See EXHIBIT 1.01 for a complete list of expenditure categories included.

3/ Additional retail sales tax revenues redistributed to County Law & Justice (0.1%) and Prisons (0.1%) reflected in County fund totals.

SOURCE: Johnson Gardner

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Lodging Expenditures (000s)										
<i>Non-Horse Park Occupants</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Horse Park Occupants</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales and Hotel Tax Revenue from Lodging (000s)										
Non-Horse Park Occupants										
<i>State Retail Sales Tax Share on Lodging (4.5%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Retail Sales Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Horse Park Occupants										
<i>State Retail Sales Tax Share on Lodging (4.5%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Retail Sales Tax</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Cle Elum Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Retail Sales Tax (1.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Hotel/Motel Tax (2.0%)</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Daily Non-Lodging Expenditures (000s)										
<i>Non-Horse Park Development</i>										
Eating & Drinking	\$433	\$1,365	\$2,282	\$2,795	\$3,213	\$3,559	\$3,671	\$3,782	\$3,859	\$3,936
Recreation	\$120	\$379	\$633	\$775	\$891	\$987	\$1,018	\$1,049	\$1,070	\$1,091
Retail Sales	\$926	\$2,921	\$4,883	\$5,980	\$6,876	\$7,616	\$7,854	\$8,092	\$8,257	\$8,422
Ground Transportation	\$422	\$1,331	\$2,225	\$2,725	\$3,134	\$3,471	\$3,580	\$3,688	\$3,763	\$3,838
Taxable Non-Lodging Expenditures	\$1,900	\$5,996	\$10,023	\$12,275	\$14,114	\$15,633	\$16,122	\$16,611	\$16,950	\$17,288
<i>Horse Park Development</i>										
Eating & Drinking	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Retail Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ground Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxable Non-Lodging Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax from Non-Lodging Expenditures (000s)										
<i>Non-Horse Park Development</i>										
State Retail Sales Tax (6.5%)	\$124	\$390	\$652	\$798	\$917	\$1,016	\$1,048	\$1,080	\$1,102	\$1,124
<i>County Retail Sales Tax (1.2%)</i>										
General Fund (1.00%)	\$3	\$9	\$15	\$19	\$21	\$24	\$24	\$25	\$25	\$26
Law & Justice (0.1%)	\$2	\$5	\$8	\$10	\$11	\$12	\$13	\$13	\$13	\$13
Prisons (0.1%)	\$2	\$5	\$8	\$10	\$11	\$12	\$13	\$13	\$13	\$13
Cle Elum Retail Sales Tax (1.0%) 3/	\$4	\$13	\$21	\$26	\$30	\$22	\$22	\$23	\$23	\$24
Roslyn Retail Sales Tax (1.0%) 3/	\$1	\$2	\$4	\$5	\$6	\$3	\$3	\$4	\$4	\$4
Ellensburg Retail Sales Tax (1.0%) 3/	\$6	\$17	\$29	\$36	\$41	\$33	\$34	\$35	\$36	\$36
<i>Horse Park Development</i>										
State Retail Sales Tax (6.5%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>County Retail Sales Tax (1.2%)</i>										
General Fund (1.00%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Law & Justice (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prisons (0.1%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cle Elum Retail Sales Tax (1.0%) 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roslyn Retail Sales Tax (1.0%) 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ellensburg Retail Sales Tax (1.0%) 3/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.03

ESTIMATED SALES AND HOTEL TAX REVENUES FROM THE DEVELOPMENT OF
THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Construction Costs (000s)										
<i>Residential Construction</i>										
Village Cluster Homes (\$132,000)	\$280	\$667	\$841	\$400	\$294	\$213	\$213	\$213	\$107	\$107
1/5th Acre Residential (\$182,000)	\$3,460	\$8,239	\$10,381	\$4,943	\$3,625	\$2,636	\$2,636	\$2,636	\$1,318	\$1,318
1/3rd Acre Residential (\$231,000)	\$2,772	\$8,085	\$8,085	\$6,930	\$4,851	\$2,310	\$2,310	\$2,310	\$2,310	\$2,310
Condominiums (\$119,250)	\$2,385	\$10,136	\$7,751	\$7,155	\$6,559	\$6,559	\$0	\$0	\$0	\$0
Apartments (\$60,000)	\$3,600	\$3,600	\$3,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Commercial/Non-Residential Construction</i>										
Hotel (\$19,770/room) 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facilities 2/	\$2,060	\$3,272	\$2,518	\$0	\$0	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181
Site Development	\$13,354	\$7,094	\$4,585	\$2,248	\$2,727	\$1,361	\$0	\$0	\$0	\$0
Total Construction Costs	\$27,912	\$41,093	\$38,001	\$21,677	\$18,055	\$15,260	\$7,341	\$7,341	\$5,916	\$5,916
Sales Tax from Construction (000s)										
<i>State Retail Sales Tax (6.5%)</i>										
	\$1,814	\$2,671	\$2,470	\$1,409	\$1,174	\$992	\$477	\$477	\$385	\$385
<i>County Retail Sales Tax (1.2%)</i>										
General Fund (1.00%)	\$35	\$51	\$48	\$27	\$23	\$19	\$9	\$9	\$7	\$7
Law & Justice (0.1%)	\$3	\$5	\$5	\$3	\$2	\$2	\$1	\$1	\$1	\$1
Prisons (0.1%)	\$3	\$5	\$5	\$3	\$2	\$2	\$1	\$1	\$1	\$1
<i>Cle Elum Retail Sales Tax (1.0%) 3/</i>	\$237	\$349	\$323	\$184	\$153	\$130	\$62	\$62	\$50	\$50
<i>Roslyn Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>South Cle Elum Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Ellensburg Retail Sales Tax (1.0%) 3/</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.02

ESTIMATED PERMIT FEE REVENUES FROM THE DEVELOPMENT OF
 CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
<i>Mechanical Permit Fees (000s)</i>											
Single Family Residential	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$37
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
Total Mechanical Permit Fees	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$59
<i>Fire & Life Safety Plan Review Fees (000s)</i>											
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fire & Life Safety Plan Review Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
<i>Sprinkler System Permit and Review Fees (000s)</i>											
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sprinkler System Permit and Review Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
<i>Permits Fees for Non-Residential Development (000s)</i>											
	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$1,406
Total Local Permit Fee Revenue (000s)	\$65	\$65	\$53	\$53	\$53	\$53	\$46	\$41	\$40	\$40	\$2,978
Total County Permit Fee Revenue (000s)	\$52	\$52	\$43	\$43	\$43	\$43	\$37	\$33	\$32	\$32	\$2,383
Total Cle Elum Permit Fee Revenue (000s)	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596

EXHIBIT 2.02

ESTIMATED PERMIT FEE REVENUES FROM THE DEVELOPMENT OF
 CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
<i>State of Washington</i>											
<i>State Building Code Fee (000s)</i>											
Single Family Residential	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$3
Multifamily Residential	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0
Total State Building Code Revenue	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$3.8
<i>Local Development Permits</i>											
<i>Permit Issuance Fees (000s)</i>											
Single Family Residential	\$0.5	\$0.5	\$0.3	\$0.3	\$0.3	\$0.3	\$0.2	\$0.1	\$0.1	\$0.1	\$17
Multifamily Residential	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2
Total County Permit Issuance Fees	\$0.5	\$0.5	\$0.3	\$0.3	\$0.3	\$0.3	\$0.2	\$0.1	\$0.1	\$0.1	\$19
<i>Dwelling Unit Fees (000s)</i>	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1
<i>Basic Building Permit Fees (000s)</i>											
Single Family Residential	\$20	\$20	\$13	\$13	\$13	\$13	\$9	\$5	\$5	\$5	\$745
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Basic Building Permit Revenue	\$20	\$20	\$13	\$13	\$13	\$13	\$9	\$5	\$5	\$5	\$945
<i>Plan Review Fees (000s)</i>											
Single Family Residential	\$10	\$10	\$7	\$7	\$7	\$7	\$4	\$3	\$2	\$2	\$382
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plan Review Fees	\$10	\$10	\$7	\$7	\$7	\$7	\$4	\$3	\$2	\$2	\$515

March 15, 2002

1007.01

EXHIBIT 2.02
ESTIMATED PERMIT FEE REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
<i>Mechanical Permit Fees (000s)</i>										
Single Family Residential	\$1	\$1	\$1	\$1	\$2	\$2	\$1	\$1	\$1	\$1
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Mechanical Permit Fees	\$1	\$1	\$1	\$1	\$2	\$2	\$1	\$1	\$1	\$1
<i>Fire & Life Safety Plan Review Fees (000s)</i>										
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fire & Life Safety Plan Review Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Sprinkler System Permit and Review Fees (000s)</i>										
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sprinkler System Permit and Review Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Permits Fees for Non-Residential Development (000s)</i>										
	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33
Total Local Permit Fee Revenue (000s)	\$60	\$60	\$60	\$74	\$97	\$80	\$65	\$65	\$70	\$65
Total County Permit Fee Revenue (000s)	\$48	\$48	\$48	\$59	\$77	\$64	\$52	\$52	\$56	\$52
Total Cle Elum Permit Fee Revenue (000s)	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13

SOURCE: Johnson Gardner

EXHIBIT 2.02

ESTIMATED PERMIT FEE REVENUES FROM THE DEVELOPMENT OF
 CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
State of Washington										
<i>State Building Code Fee (000s)</i>										
Single Family Residential	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Multifamily Residential	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total State Building Code Revenue	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Local Development Permits										
<i>Permit Issuance Fees (000s)</i>										
Single Family Residential	\$0.4	\$0.4	\$0.4	\$0.6	\$0.9	\$0.7	\$0.5	\$0.5	\$0.5	\$0.5
Multifamily Residential	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total County Permit Issuance Fees	\$0.4	\$0.4	\$0.4	\$0.6	\$0.9	\$0.7	\$0.5	\$0.5	\$0.5	\$0.5
<i>Dwelling Unit Fees (000s)</i>										
	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
<i>Basic Building Permit Fees (000s)</i>										
Single Family Residential	\$17	\$17	\$17	\$26	\$40	\$30	\$20	\$20	\$24	\$20
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Basic Building Permit Revenue	\$17	\$17	\$17	\$26	\$40	\$30	\$20	\$20	\$24	\$20
<i>Plan Review Fees (000s)</i>										
Single Family Residential	\$9	\$9	\$9	\$13	\$21	\$15	\$10	\$10	\$12	\$10
Multifamily Residential	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plan Review Fees	\$9	\$9	\$9	\$13	\$21	\$15	\$10	\$10	\$12	\$10

EXHIBIT 2.02

ESTIMATED PERMIT FEE REVENUES FROM THE DEVELOPMENT OF
 CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<i>Mechanical Permit Fees (000s)</i>										
Single Family Residential	\$2	\$4	\$5	\$3	\$2	\$1	\$1	\$1	\$1	\$1
Multifamily Residential	\$3	\$6	\$5	\$3	\$3	\$3	\$0	\$0	\$0	\$0
Total Mechanical Permit Fees	\$5	\$10	\$10	\$6	\$5	\$4	\$1	\$1	\$1	\$1
<i>Fire & Life Safety Plan Review Fees (000s)</i>										
Multifamily Residential	\$1	\$3	\$2	\$1	\$1	\$1	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fire & Life Safety Plan Review Fees	\$1	\$3	\$2	\$1	\$1	\$1	\$0	\$0	\$0	\$0
<i>Sprinkler System Permit and Review Fees (000s)</i>										
Multifamily Residential	\$3	\$6	\$6	\$3	\$2	\$2	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sprinkler System Permit and Review Fees	\$3	\$6	\$6	\$3	\$2	\$2	\$0	\$0	\$0	\$0
<i>Permits Fees for Non-Residential Development (000s)</i>										
	\$231	\$155	\$107	\$34	\$41	\$53	\$33	\$33	\$33	\$33
Total Local Permit Fee Revenue (000s)	\$329	\$385	\$338	\$173	\$151	\$137	\$70	\$70	\$60	\$60
Total County Permit Fee Revenue (000s)	\$263	\$308	\$270	\$139	\$121	\$110	\$56	\$56	\$48	\$48
Total Cle Elum Permit Fee Revenue (000s)	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12

EXHIBIT 2.02

ESTIMATED PERMIT FEE REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<i>State of Washington</i>										
<i>State Building Code Fee (000s)</i>										
Single Family Residential	\$0.1	\$0.3	\$0.4	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
Multifamily Residential	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total State Building Code Revenue	\$0.2	\$0.5	\$0.5	\$0.3	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1
<i>Local Development Permits</i>										
<i>Permit Issuance Fees (000s)</i>										
Single Family Residential	\$0.7	\$1.7	\$2.0	\$1.2	\$0.9	\$0.5	\$0.5	\$0.5	\$0.4	\$0.4
Multifamily Residential	\$0.3	\$0.6	\$0.5	\$0.2	\$0.2	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0
Total County Permit Issuance Fees	\$1.0	\$2.3	\$2.5	\$1.5	\$1.1	\$0.8	\$0.5	\$0.5	\$0.4	\$0.4
<i>Dwelling Unit Fees (000s)</i>	\$0.1	\$0.2	\$0.2	\$0.1	\$0.1	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0
<i>Basic Building Permit Fees (000s)</i>										
Single Family Residential	\$30	\$78	\$89	\$56	\$40	\$24	\$24	\$24	\$17	\$17
Multifamily Residential	\$26	\$54	\$46	\$26	\$24	\$24	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Basic Building Permit Revenue	\$55	\$132	\$135	\$82	\$64	\$48	\$24	\$24	\$17	\$17
<i>Plan Review Fees (000s)</i>										
Single Family Residential	\$15	\$40	\$45	\$29	\$21	\$12	\$12	\$12	\$9	\$9
Multifamily Residential	\$17	\$36	\$31	\$17	\$16	\$16	\$0	\$0	\$0	\$0
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plan Review Fees	\$32	\$76	\$76	\$46	\$37	\$28	\$12	\$12	\$9	\$9

EXHIBIT 2.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
City of Ellensburg (000s)											
Sales Tax	\$47	\$48	\$49	\$49	\$50	\$50	\$51	\$51	\$51	\$51	\$1,218
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Total Revenues</i>	\$47	\$48	\$49	\$49	\$50	\$50	\$51	\$51	\$51	\$51	\$1,218
City of Ellensburg One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Ellensburg Recurring Revenue	\$47	\$48	\$49	\$49	\$50	\$50	\$51	\$51	\$51	\$51	\$1,218
Cle Elum/Roslyn School District No. 404 (000s)											
Property Tax	\$1,192	\$1,273	\$1,365	\$1,454	\$1,545	\$1,640	\$1,740	\$1,846	\$1,957	\$2,072	\$27,300
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2
<i>District 404 Total Revenues</i>	\$1,192	\$1,273	\$1,365	\$1,454	\$1,545	\$1,640	\$1,740	\$1,846	\$1,957	\$2,072	\$27,302
Kittitas County Fire District No. 7 (000s)											
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Hospital District No. 2 (000s)											
Property Tax	\$308	\$328	\$352	\$375	\$399	\$423	\$449	\$476	\$505	\$534	\$7,009
Patient Fees (\$550 per EMS call)	\$33	\$34	\$34	\$35	\$35	\$35	\$36	\$36	\$36	\$36	\$833
<i>Hospital District 2 Total Revenues</i>	\$341	\$362	\$386	\$410	\$433	\$458	\$485	\$512	\$541	\$570	\$7,842

EXHIBIT 2.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
City of Cle Elum (000s)											
Permit Fee Revenues	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596
Sales Tax	\$87	\$88	\$74	\$75	\$75	\$76	\$68	\$62	\$60	\$61	\$3,425
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$52	\$53	\$55	\$56	\$56	\$57	\$58	\$59	\$59	\$59	\$1,458
Property Tax	\$1,124	\$1,188	\$1,262	\$1,330	\$1,400	\$1,471	\$1,545	\$1,623	\$1,703	\$1,785	\$25,666
Shared Revenues	\$90	\$92	\$94	\$95	\$97	\$98	\$99	\$100	\$101	\$101	\$2,143
City of Cle Elum Total Revenues	\$1,367	\$1,435	\$1,495	\$1,567	\$1,638	\$1,712	\$1,779	\$1,851	\$1,931	\$2,014	\$33,289
City of Cle Elum One-Time Revenue	\$121	\$123	\$108	\$109	\$109	\$110	\$102	\$95	\$94	\$94	\$4,671
City of Cle Elum Recurring Revenue	\$1,246	\$1,312	\$1,388	\$1,458	\$1,529	\$1,601	\$1,677	\$1,756	\$1,837	\$1,919	\$28,618
City of Roslyn (000s)											
Sales Tax	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$129
City of Roslyn One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Roslyn Recurring Revenue	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$129
City of South Cle Elum (000s)											
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum Recurring Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
State of Washington (000s)											
Permit Fee Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
Sales Tax	\$1,888	\$1,915	\$1,826	\$1,843	\$1,860	\$1,877	\$1,826	\$1,787	\$1,781	\$1,786	\$56,473
B&O Tax	\$162	\$165	\$158	\$160	\$162	\$163	\$160	\$157	\$156	\$157	\$4,689
Real Estate Excise Tax	\$266	\$273	\$280	\$284	\$289	\$293	\$297	\$300	\$302	\$304	\$7,467
Property Tax	\$784	\$803	\$826	\$844	\$860	\$875	\$891	\$906	\$921	\$935	\$18,627
Motor Vehicle Fuel Tax	\$351	\$358	\$362	\$366	\$370	\$374	\$377	\$378	\$380	\$381	\$8,787
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
<i>State of Washington Total Revenue</i>	\$3,452	\$3,514	\$3,452	\$3,497	\$3,540	\$3,583	\$3,550	\$3,529	\$3,540	\$3,563	\$96,051
<i>State of Washington One-Time Revenue</i>	\$728	\$735	\$628	\$632	\$637	\$641	\$579	\$533	\$522	\$524	\$28,899
<i>State of Washington Recurring Revenue</i>	\$2,724	\$2,778	\$2,824	\$2,865	\$2,903	\$2,942	\$2,971	\$2,996	\$3,018	\$3,039	\$67,152
Kittitas County (000s)											
Permit Fee Revenues	\$52	\$52	\$43	\$43	\$43	\$43	\$37	\$33	\$32	\$32	\$2,383
Sales Tax	\$122	\$124	\$123	\$124	\$126	\$127	\$126	\$126	\$126	\$126	\$3,182
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$3	\$3	\$3	\$3	\$3	\$4	\$4	\$4	\$4	\$4	\$90
Property Tax	-\$480	\$499	\$521	\$539	\$558	\$576	\$595	\$614	\$633	\$652	\$11,123
Shared Revenues	\$141	\$144	\$146	\$149	\$151	\$153	\$154	\$156	\$157	\$158	\$3,346
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
<i>Kittitas County Total Revenue</i>	\$798	\$822	\$836	\$859	\$880	\$901	\$916	\$932	\$951	\$972	\$20,138
<i>Kittitas County One-Time Revenue</i>	\$65	\$65	\$53	\$53	\$53	\$54	\$47	\$42	\$40	\$40	\$2,949
<i>Kittitas County Recurring Revenue</i>	\$733	\$757	\$782	\$805	\$827	\$848	\$869	\$891	\$911	\$931	\$17,189

EXHIBIT 2.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
City of Ellensburg (000s)										
Sales Tax	\$37	\$38	\$39	\$40	\$41	\$43	\$44	\$44	\$46	\$46
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Ellensburg Total Revenues	\$37	\$38	\$39	\$40	\$41	\$43	\$44	\$44	\$46	\$46
City of Ellensburg One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Ellensburg Recurring Revenue	\$37	\$38	\$39	\$40	\$41	\$43	\$44	\$44	\$46	\$46
Cle Elum/Roslyn School District No. 404 (000s)										
Property Tax	\$594	\$635	\$691	\$741	\$792	\$850	\$917	\$986	\$1,054	\$1,125
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
District 404 Total Revenues	\$594	\$635	\$691	\$741	\$792	\$850	\$917	\$986	\$1,054	\$1,125
Kittitas County Fire District No. 7 (000s)										
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Hospital District No. 2 (000s)										
Property Tax	\$152	\$164	\$178	\$191	\$204	\$219	\$237	\$254	\$272	\$290
Patient Fees (\$550 per EMS call)	\$26	\$27	\$27	\$28	\$29	\$30	\$31	\$32	\$32	\$33
Hospital District 2 Total Revenues	\$178	\$191	\$205	\$219	\$234	\$250	\$267	\$286	\$304	\$323

SOURCE: Johnson Gardner

EXHIBIT 2.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
City of Cle Elum (000s)										
Permit Fee Revenues	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13
Sales Tax	\$75	\$75	\$76	\$92	\$120	\$102	\$85	\$86	\$92	\$87
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$39	\$38	\$39	\$40	\$42	\$44	\$46	\$48	\$49	\$51
Property Tax	\$614	\$656	\$706	\$750	\$794	\$843	\$900	\$959	\$1,015	\$1,072
Shared Revenues	\$71	\$72	\$74	\$75	\$77	\$79	\$82	\$85	\$87	\$88
City of Cle Elum Total Revenues	\$811	\$853	\$906	\$972	\$1,052	\$1,084	\$1,127	\$1,190	\$1,256	\$1,311
City of Cle Elum One-Time Revenue	\$101	\$100	\$101	\$121	\$154	\$134	\$116	\$117	\$125	\$120
City of Cle Elum Recurring Revenue	\$710	\$753	\$805	\$851	\$898	\$950	\$1,011	\$1,073	\$1,131	\$1,191
City of Roslyn (000s)										
Sales Tax	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$5	\$5	\$5
City of Roslyn One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Roslyn Recurring Revenue	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$5	\$5	\$5
City of South Cle Elum (000s)										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum Recurring Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.01

SUMMARY OF REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
State of Washington (000s)										
Permit Fee Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$1,530	\$1,552	\$1,574	\$1,731	\$1,991	\$1,883	\$1,776	\$1,803	\$1,881	\$1,861
B&O Tax	\$131	\$133	\$135	\$147	\$166	\$159	\$152	\$155	\$161	\$160
Real Estate Excise Tax	\$200	\$193	\$199	\$205	\$213	\$227	\$237	\$244	\$251	\$259
Property Tax	\$589	\$610	\$636	\$654	\$671	\$690	\$714	\$736	\$755	\$772
Motor Vehicle Fuel Tax	\$276	\$281	\$287	\$295	\$308	\$318	\$324	\$331	\$338	\$345
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State of Washington Total Revenue	\$2,727	\$2,769	\$2,830	\$3,031	\$3,349	\$3,277	\$3,203	\$3,268	\$3,385	\$3,397
State of Washington One-Time Revenue	\$613	\$605	\$611	\$749	\$978	\$833	\$699	\$706	\$763	\$721
State of Washington Recurring Revenue	\$2,114	\$2,164	\$2,219	\$2,283	\$2,371	\$2,444	\$2,504	\$2,562	\$2,623	\$2,676
Kittitas County (000s)										
Permit Fee Revenues	\$48	\$48	\$48	\$59	\$77	\$64	\$52	\$52	\$56	\$52
Sales Tax	\$97	\$99	\$100	\$106	\$115	\$114	\$113	\$115	\$119	\$120
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$2	\$2	\$2	\$2	\$3	\$3	\$3	\$3	\$3	\$3
Property Tax	\$312	\$327	\$346	\$361	\$376	\$393	\$412	\$431	\$449	\$466
Shared Revenues	\$111	\$113	\$115	\$117	\$120	\$123	\$128	\$132	\$135	\$138
Timber Excise Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Total Revenue	\$570	\$589	\$612	\$646	\$690	\$697	\$709	\$734	\$762	\$779
Kittitas County One-Time Revenue	\$59	\$59	\$59	\$73	\$96	\$80	\$65	\$65	\$70	\$65
Kittitas County Recurring Revenue	\$511	\$530	\$553	\$573	\$594	\$617	\$644	\$669	\$692	\$714

EXHIBIT 2.01

SUMMARY OF ESTIMATED REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
City of Ellensburg (000s)										
Sales Tax	\$6	\$17	\$29	\$36	\$41	\$33	\$34	\$35	\$36	\$36
Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>City of Ellensburg Total Revenue</i>	\$6	\$17	\$29	\$36	\$41	\$33	\$34	\$35	\$36	\$36
City of Ellensburg One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Ellensburg Recurring Revenue	\$6	\$17	\$29	\$36	\$41	\$33	\$34	\$35	\$36	\$36
Cle Elum/Roslyn School District No. 404 (000s)										
Property Tax	\$0	\$0	\$55	\$160	\$273	\$357	\$419	\$479	\$525	\$564
Timber Excise Tax	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>District 404 Total Revenues</i>	\$1	\$1	\$56	\$160	\$273	\$357	\$419	\$479	\$525	\$564
Kittitas County Fire District No. 7 (000s)										
Property Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Hospital District No. 2 (000s)										
Property Tax	\$0	\$0	\$12	\$37	\$65	\$86	\$104	\$120	\$132	\$143
Patient Fees (\$550 per EMS call)	\$3	\$9	\$15	\$18	\$21	\$23	\$24	\$25	\$25	\$26
<i>Hospital District 2 Total Revenues</i>	\$3	\$9	\$27	\$55	\$86	\$109	\$127	\$144	\$157	\$169

SOURCE: Johnson Gardner

EXHIBIT 2.01

SUMMARY OF ESTIMATED REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
City of Cle Elum (000s)										
Permit Fee Revenues	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12
Sales Tax	\$241	\$362	\$344	\$210	\$183	\$151	\$85	\$85	\$74	\$74
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$29	\$54	\$53	\$56	\$57	\$60	\$35	\$37	\$38	\$39
Property Tax	\$0	\$0	\$55	\$161	\$279	\$367	\$436	\$499	\$546	\$586
Shared Revenues	\$0	\$0	\$8	\$25	\$42	\$51	\$59	\$65	\$67	\$69
City of Cle Elum Total Revenue	\$336	\$493	\$527	\$487	\$591	\$657	\$629	\$700	\$738	\$781
City of Cle Elum One-Time Revenue	\$332	\$480	\$444	\$275	\$241	\$217	\$112	\$113	\$101	\$102
City of Cle Elum Recurring Revenue	\$4	\$13	\$83	\$211	\$350	\$440	\$518	\$587	\$637	\$679
City of Roslyn (000s)										
Sales Tax	\$1	\$2	\$4	\$5	\$6	\$3	\$3	\$4	\$4	\$4
City of Roslyn One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of Roslyn Recurring Revenue	\$1	\$2	\$4	\$5	\$6	\$3	\$3	\$4	\$4	\$4
City of South Cle Elum (000s)										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum One-Time Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City of South Cle Elum Recurring Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

EXHIBIT 2.01

SUMMARY OF ESTIMATED REVENUES FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
State of Washington (000s)										
Permit Fee Revenues	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Tax	\$1,938	\$3,061	\$3,122	\$2,207	\$2,091	\$2,008	\$1,525	\$1,557	\$1,486	\$1,508
B&O Tax	\$128	\$218	\$225	\$174	\$167	\$163	\$129	\$132	\$127	\$129
Real Estate Excise Tax	\$146	\$278	\$272	\$289	\$294	\$305	\$180	\$188	\$196	\$202
Property Tax	\$0	\$0	\$70	\$197	\$328	\$416	\$477	\$528	\$559	\$581
Motor Vehicle Fuel Tax	\$30	\$94	\$157	\$192	\$221	\$245	\$253	\$260	\$265	\$271
Timber Excise Tax	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State of Washington Total Revenue	\$2,243	\$3,653	\$3,847	\$3,059	\$3,102	\$3,137	\$2,564	\$2,664	\$2,634	\$2,691
State of Washington One-Time Revenue	\$2,079	\$3,134	\$2,910	\$1,800	\$1,553	\$1,369	\$692	\$700	\$609	\$614
State of Washington Recurring Revenue	\$164	\$519	\$937	\$1,258	\$1,549	\$1,769	\$1,872	\$1,965	\$2,025	\$2,076
Kittitas County (000s)										
Permit Fee Revenues	\$263	\$308	\$270	\$139	\$121	\$110	\$56	\$56	\$48	\$48
Sales Tax	\$48	\$80	\$88	\$71	\$71	\$101	\$92	\$94	\$94	\$95
Selective Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Estate Excise Tax	\$2	\$3	\$3	\$3	\$4	\$4	\$2	\$2	\$2	\$2
Property Tax	\$0	\$0	\$32	\$93	\$158	\$204	\$238	\$267	\$287	\$303
Shared Revenues	\$0	\$0	\$12	\$39	\$65	\$80	\$92	\$102	\$105	\$108
Timber Excise Tax	\$5	\$5	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Total Revenue	\$318	\$396	\$411	\$345	\$419	\$499	\$480	\$522	\$536	\$557
Kittitas County One-Time Revenue	\$312	\$377	\$335	\$175	\$151	\$136	\$69	\$69	\$59	\$59
Kittitas County Recurring Revenue	\$6	\$19	\$76	\$170	\$267	\$363	\$411	\$452	\$477	\$498

EXHIBIT 1.01

DEVELOPMENT SCHEDULE OF CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Residential Sales											
<i>Detached Units</i>											
Lakefront Lots	0	0	0	0	0	0	0	0	0	0	47
7,000+ SF Lots	0	0	0	0	0	0	0	0	0	0	406
5,000-6,000 SF Lots	0	0	0	0	0	0	0	0	0	0	357
<i>Attached Units</i>											
Condominiums - Timeshare	0	0	0	0	0	0	0	0	0	0	0
Condominiums - Fractional Interest	0	0	0	0	0	0	0	0	0	0	0
Condominiums - Whole Ownership	0	0	0	0	0	0	0	0	0	0	340
Residential Construction											
<i>Detached Units</i>											
Lakefront Lots	1	1	1	1	1	1	1	0	0	0	47
7,000+ SF Lots	11	11	7	7	7	7	2	1	0	0	406
5,000-6,000 SF Lots	10	10	6	6	6	6	6	4	4	4	357
<i>Attached Units</i>											
Condominiums: Whole Ownership	0	0	0	0	0	0	0	0	0	0	340
Apartments	0	0	0	0	0	0	0	0	0	0	184
UGA Development Costs (000s)											
Infrastructure Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,914
Amenity Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,850
Lot Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,455
Business Park Construction	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$54,520
Total Development Costs:	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$93,739
Total Permit Costs 1/	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	

1/ Calculated as 1.5% of development costs (Trendwest Properties, 1998)
SOURCE: Trendwest Properties and Johnson Gardner, LLC

March 15, 2002

1007.01

EXHIBIT 1.01

DEVELOPMENT SCHEDULE OF CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Residential Sales										
<i>Detached Units</i>										
Lakefront Lots	0	0	0	0	0	0	0	0	0	0
7,000+ SF Lots	0	0	0	0	0	0	0	0	0	0
5,000-6,000 SF Lots	16	0	0	0	0	0	0	0	0	0
<i>Attached Units</i>										
Condominiums - Timeshare	0	0	0	0	0	0	0	0	0	0
Condominiums - Fractional Interest	0	0	0	0	0	0	0	0	0	0
Condominiums - Whole Ownership	0	0	0	0	0	0	0	0	0	0
Residential Construction										
<i>Detached Units</i>										
Lakefront Lots	1	1	1	2	3	2	1	1	2	1
7,000+ SF Lots	7	7	7	14	24	19	11	11	14	11
5,000-6,000 SF Lots	10	10	10	12	18	12	10	10	10	10
<i>Attached Units</i>										
Condominiums: Whole Ownership	0	0	0	0	0	0	0	0	0	0
Apartments	0	0	0	0	0	0	0	0	0	0
UGA Development Costs (000s)										
Infrastructure Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenity Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lot Development Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Park Construction	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181
Total Development Costs:	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181
Total Permit Costs 1/	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33

1/ Calculated as 1.5% of development costs (Trendwest Properties, 1998)

SOURCE: Trendwest Properties and Johnson Gardner, LLC

EXHIBIT 1.01

DEVELOPMENT SCHEDULE OF CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Residential Sales										
<i>Detached Units</i>										
Lakefront Lots	47	0	0	0	0	0	0	0	0	0
7,000+ SF Lots	98	81	75	65	55	32	0	0	0	0
5,000-6,000 SF Lots	45	66	45	35	25	25	25	25	25	25
<i>Attached Units</i>										
Condominiums - Timeshare	0	0	0	0	0	0	0	0	0	0
Condominiums - Fractional Interest	0	0	0	0	0	0	0	0	0	0
Condominiums - Whole Ownership	20	85	65	60	55	55	0	0	0	0
Residential Construction										
<i>Detached Units</i>										
Lakefront Lots	2	5	6	3	2	2	2	2	1	1
7,000+ SF Lots	19	45	57	27	20	14	14	14	7	7
5,000-6,000 SF Lots	12	35	35	30	21	10	10	10	10	10
<i>Attached Units</i>										
Condominiums: Whole Ownership	20	85	65	60	55	55	0	0	0	0
Apartments	60	60	64	0	0	0	0	0	0	0
UGA Development Costs (000s)										
Infrastructure Costs	\$6,422	\$2,097	\$933	\$25	\$437	\$0	\$0	\$0	\$0	\$0
Amenity Costs	\$2,060	\$3,272	\$2,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lot Development Costs	\$6,932	\$4,997	\$3,652	\$2,223	\$2,290	\$1,361	\$0	\$0	\$0	\$0
Business Park Construction	\$0	\$0	\$0	\$0	\$0	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181
Total Development Costs:	\$15,414	\$10,366	\$7,103	\$2,248	\$2,727	\$3,542	\$2,181	\$2,181	\$2,181	\$2,181
Total Permit Costs 1/	\$231	\$155	\$107	\$34	\$41	\$53	\$33	\$33	\$33	\$33

1/ Calculated as 1.5% of development costs (Trendwest Properties, 1998)

SOURCE: Trendwest Properties and Johnson Gardner, LLC

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EXHIBIT 3.06

CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 FISCAL COSTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Years 1 to 10
Additional Enrollment 1/	70	222	372	458	527	585	603	622	635	647	4,741
Total District Cost from Additional Enrollment (000s)	\$274	\$876	\$1,467	\$1,804	\$2,078	\$2,305	\$2,378	\$2,451	\$2,502	\$2,552	\$18,689
State-Funded Cost from Enrollment (000s)	\$233	\$745	\$1,247	\$1,533	\$1,767	\$1,959	\$2,022	\$2,084	\$2,127	\$2,170	\$15,885
Local District Cost from Enrollment (000s)											
Personnel Expenditures (Certified, Classified)	\$33	\$105	\$176	\$216	\$249	\$276	\$285	\$293	\$299	\$305	\$2,236
O&M Expenditures (\$700/student)	\$8	\$25	\$42	\$52	\$60	\$67	\$69	\$71	\$72	\$74	\$541
Capital Expenditures (\$40/student)	\$0	\$1	\$2	\$3	\$3	\$3	\$3	\$3	\$3	\$4	\$26
Total Local School District Fiscal Cost (000s)	\$41	\$131	\$220	\$271	\$312	\$346	\$357	\$368	\$375	\$383	\$2,803

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Years 1 to 20
Additional Enrollment 1/	660	673	686	706	737	761	776	792	811	826	12,170
Total District Cost from Additional Enrollment (000s)	\$2,603	\$2,653	\$2,704	\$2,783	\$2,906	\$2,999	\$3,061	\$3,123	\$3,196	\$3,257	\$47,974
State-Funded Cost from Enrollment (000s)	\$2,213	\$2,255	\$2,298	\$2,365	\$2,470	\$2,549	\$2,602	\$2,654	\$2,716	\$2,769	\$40,778
Local District Cost from Enrollment (000s)											
Personnel Expenditures (Certified, Classified)	\$311	\$318	\$324	\$333	\$348	\$359	\$366	\$374	\$382	\$390	\$5,741
O&M Expenditures (\$700/student)	\$75	\$77	\$78	\$81	\$84	\$87	\$89	\$90	\$92	\$94	\$1,389
Capital Expenditures (\$40/student)	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$5	\$67
Total Local School District Fiscal Cost (000s)	\$390	\$398	\$406	\$417	\$436	\$450	\$459	\$468	\$479	\$489	\$4,419

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	Years 1 to 30
Additional Enrollment 1/	842	858	868	878	888	898	904	908	911	914	21,036
Total District Cost from Additional Enrollment (000s)	\$3,319	\$3,381	\$3,420	\$3,460	\$3,499	\$3,538	\$3,563	\$3,578	\$3,590	\$3,603	\$82,926
State-Funded Cost from Enrollment (000s)	\$2,821	\$2,874	\$2,907	\$2,941	\$2,974	\$3,008	\$3,029	\$3,041	\$3,052	\$3,062	\$70,487
Local District Cost from Enrollment (000s)											
Personnel Expenditures (Certified, Classified)	\$397	\$405	\$409	\$414	\$419	\$423	\$426	\$428	\$430	\$431	\$9,923
O&M Expenditures (\$700/student)	\$96	\$98	\$99	\$100	\$101	\$102	\$103	\$104	\$104	\$104	\$2,400
Capital Expenditures (\$40/student)	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$116
Total Local School District Fiscal Cost (000s)	\$498	\$507	\$513	\$519	\$525	\$531	\$534	\$537	\$539	\$540	\$12,439

1/ Reflects .71 students per for-sale primary residence and .53 students per apartment.
SOURCE: Johnson Gardner

EXHIBIT 3.05

CLE ELUM/ROSLYN SCHOOL DISTRICT NO. 404 ESTIMATED ENROLLMENT IMPACTS
FROM THE DEVELOPMENT OF THE CLE ELUM UGA
DEVELOPMENT ALTERNATIVE V

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
For-Sale Housing Units/Households	53	223	387	507	605	686	712	739	757	775
x Children (K-12) per Household 1/	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71
= Enrollment from For-Sale Units	38	159	275	360	430	487	506	524	537	550
Rental Apartment Units/Households	60	120	184	184	184	184	184	184	184	184
x Children (K-12) per Household 2/	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53
= Enrollment from Rental Apartment Units	32	64	98	98	98	98	98	98	98	98
TOTAL ANNUAL ENROLLMENT IMPACTS	70	222	372	458	527	585	603	622	635	647

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
For-Sale Housing Units/Households	793	811	829	857	901	934	956	978	1004	1027
x Children (K-12) per Household 1/	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71
= Enrollment from For-Sale Units	563	576	588	608	640	663	679	695	713	729
Rental Apartment Units/Households	184	184	184	184	184	184	184	184	184	184
x Children (K-12) per Household 2/	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53
= Enrollment from Rental Apartment Units	98	98	98	98	98	98	98	98	98	98
TOTAL ANNUAL ENROLLMENT IMPACTS	660	673	686	706	737	761	776	792	811	826

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30
For-Sale Housing Units/Households	1049	1071	1085	1099	1113	1127	1136	1141	1145	1150
x Children (K-12) per Household 1/	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71
= Enrollment from For-Sale Units	744	760	770	780	790	800	806	810	813	816
Rental Apartment Units/Households	184	184	184	184	184	184	184	184	184	184
x Children (K-12) per Household 2/	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53
= Enrollment from Rental Apartment Units	98	98	98	98	98	98	98	98	98	98
TOTAL ANNUAL ENROLLMENT IMPACTS	842	858	868	878	888	898	904	908	911	914

1/ Reflects the Washington State average number of school-age children per household where annual household income is at least \$60,000 (1998 Washington State Population Survey, Office of Financial Management, 1999).

\$60,000 is the assumed, minimum qualifying annual household income for purchase of a condominium, the least expensive residential unit planned.

2/ Reflects the Washington State average number of school-age children per household where annual household income is less than \$60,000 (1998 Washington State Population Survey, Office of Financial Management, 1999).

It was assumed that those families choosing to reside within the Cle Elum UGA would locate in planned apartments if they were not income qualified for ownership.

EXHIBIT 3.04

CITY OF CLE ELUM FISCAL COSTS FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Development Review & Inspection Costs (000s)											
Total Review, Inspection, and Permit Fees 1/ 2/	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596
Law Enforcement Fiscal Cost of Project (000s)											
Personnel Expenditures (Patrol Officers, Clerks)	\$231	\$232	\$233	\$234	\$234	\$235	\$236	\$236	\$236	\$236	\$5,540
O&M Expenditures (\$7,229/Officer)	\$36	\$36	\$36	\$36	\$36	\$36	\$36	\$36	\$36	\$36	\$853
Capital Expenditures (Car, Equipment, Firearms, Workspace)	\$26	\$26	\$29	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$789
KITTCOM Fees (\$15/call)	\$46	\$47	\$47	\$48	\$49	\$49	\$49	\$50	\$50	\$50	\$1,152
<i>Total Fiscal Cost of Law Enforcement</i>	<u>\$339</u>	<u>\$341</u>	<u>\$346</u>	<u>\$343</u>	<u>\$345</u>	<u>\$346</u>	<u>\$347</u>	<u>\$347</u>	<u>\$347</u>	<u>\$348</u>	<u>\$8,334</u>
Emergency Fire Service Fiscal Cost (000s)											
Personnel Expenditures (Firefighters/EMS, Chief, Secretary)	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$3,198
O&M Expenditures (\$681/Firefighter, \$500 for training)	\$11	\$11	\$12	\$12	\$12	\$12	\$13	\$13	\$13	\$13	\$315
Capital Expenditures (Station, Vehicles, Clothing, Hose)	\$55	\$54	\$54	\$54	\$56	\$55	\$55	\$55	\$56	\$56	\$1,507
KITTCOM Fees (\$9/call)	\$2	\$2	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$72
<i>Total Fiscal Cost of Emergency Fire Service</i>	<u>\$181</u>	<u>\$180</u>	<u>\$181</u>	<u>\$181</u>	<u>\$183</u>	<u>\$182</u>	<u>\$183</u>	<u>\$183</u>	<u>\$184</u>	<u>\$184</u>	<u>\$5,091</u>
Road Maintenance (000s)											
Miles of Maintained Roads	10.5	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.4	11.5	---
Personnel Expenditures (Public Works Dept.)	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$900
Annual Maintenance Costs (\$12,000/mile)	\$100	\$102	\$103	\$104	\$106	\$107	\$108	\$108	\$108	\$109	\$2,526
Capital Equipment (Sweeper, Plows, Loaders, Sander)	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$67	\$1,659
<i>Total Road Maintenance Costs</i>	<u>\$197</u>	<u>\$199</u>	<u>\$200</u>	<u>\$201</u>	<u>\$202</u>	<u>\$204</u>	<u>\$204</u>	<u>\$205</u>	<u>\$205</u>	<u>\$206</u>	<u>\$5,086</u>
Fiscal Cost of General Government Services (000s)											
Non-Residential, General Services Fiscal Cost	\$133	\$137	\$141	\$145	\$149	\$153	\$157	\$160	\$164	\$168	\$3,297
Residential, General Services Fiscal Cost	\$149	\$151	\$153	\$155	\$156	\$158	\$159	\$160	\$160	\$161	\$3,737
<i>Total Proportional, Non-Emergency Service Fiscal Cost</i>	<u>\$282</u>	<u>\$288</u>	<u>\$294</u>	<u>\$300</u>	<u>\$305</u>	<u>\$311</u>	<u>\$316</u>	<u>\$320</u>	<u>\$325</u>	<u>\$329</u>	<u>\$7,034</u>
Total City Fiscal Cost of Project (000s)	<u>\$1,011</u>	<u>\$1,021</u>	<u>\$1,031</u>	<u>\$1,035</u>	<u>\$1,046</u>	<u>\$1,053</u>	<u>\$1,059</u>	<u>\$1,063</u>	<u>\$1,070</u>	<u>\$1,075</u>	<u>\$26,139</u>
City of Cle Elum One-Time Service Costs (000s)	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596
City of Cle Elum Recurring Service Costs (000s)	\$998	\$1,008	\$1,020	\$1,025	\$1,035	\$1,042	\$1,049	\$1,055	\$1,062	\$1,067	\$25,544

1/ See Section IV in the text for detailed description of individual permits and fees.
2/ Detailed annual estimates of review, inspection, and permit fees are found in EXHIBIT 2.02.
SOURCE: Johnson Gardner

EXHIBIT 3.04
CITY OF CLE ELUM FISCAL COSTS FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Development Review & Inspection Costs (000s)										
Total Review, Inspection, and Permit Fees 1/ 2/	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13
Law Enforcement Fiscal Cost of Project (000s)										
Personnel Expenditures (Patrol Officers, Clerks)	\$184	\$185	\$186	\$187	\$190	\$191	\$192	\$228	\$229	\$230
O&M Expenditures (\$7,229/Officer)	\$29	\$29	\$29	\$29	\$29	\$29	\$29	\$36	\$36	\$36
Capital Expenditures (Car, Equipment, Firearms, Workspace)	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$39	\$26	\$26
KITTCOM Fees (\$15/call)	\$36	\$37	\$38	\$39	\$40	\$42	\$42	\$43	\$44	\$45
<i>Total Fiscal Cost of Law Enforcement</i>	\$275	\$276	\$278	\$281	\$285	\$288	\$289	\$346	\$335	\$337
Emergency Fire Service Fiscal Cost (000s)										
Personnel Expenditures (Firefighters/EMS, Chief, Secretary)	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$113
O&M Expenditures (\$681/Firefighter, \$500 for training)	\$10	\$10	\$10	\$10	\$11	\$11	\$11	\$11	\$11	\$11
Capital Expenditures (Station, Vehicles, Clothing, Hose)	\$55	\$54	\$54	\$54	\$56	\$55	\$55	\$55	\$56	\$56
KITTCOM Fees (\$9/call)	\$2	\$2	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
<i>Total Fiscal Cost of Emergency Fire Service</i>	\$179	\$178	\$178	\$179	\$182	\$181	\$181	\$181	\$183	\$183
Road Maintenance (000s)										
Miles of Maintained Roads	8.2	8.4	8.6	8.8	9.2	9.5	9.7	9.9	10.1	10.3
Personnel Expenditures (Public Works Dept.)	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30
Annual Maintenance Costs (\$12,000/mile)	\$78	\$80	\$81	\$84	\$87	\$90	\$92	\$94	\$96	\$98
Capital Equipment (Sweeper, Plows, Loaders, Sander)	\$43	\$43	\$43	\$67	\$67	\$67	\$67	\$67	\$67	\$67
<i>Total Road Maintenance Costs</i>	\$152	\$153	\$155	\$180	\$184	\$187	\$189	\$191	\$193	\$195
Fiscal Cost of General Government Services (000s)										
Non-Residential, General Services Fiscal Cost	\$94	\$98	\$102	\$106	\$110	\$113	\$117	\$121	\$125	\$129
Residential, General Services Fiscal Cost	\$118	\$120	\$122	\$126	\$131	\$135	\$138	\$140	\$143	\$146
<i>Total Proportional, Non-Emergency Service Fiscal Cost</i>	\$212	\$218	\$224	\$231	\$240	\$248	\$255	\$262	\$269	\$275
Total City Fiscal Cost of Project (000s)	\$830	\$838	\$847	\$886	\$910	\$920	\$927	\$992	\$994	\$1,003
City of Cle Elum One-Time Service Costs (000s)	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13
City of Cle Elum Recurring Service Costs (000s)	\$818	\$826	\$835	\$871	\$891	\$904	\$914	\$979	\$980	\$990

1/ See Section IV in the text for detailed description of individual permits and fees.

2/ Detailed annual estimates of review, inspection, and permit fees are found in EXHIBIT 2.02.

SOURCE: Johnson Gardner

EXHIBIT 3.04

CITY OF CLE ELUM FISCAL COSTS FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Development Review & Inspection Costs (000s)										
Total Review, Inspection, and Permit Fees 1/ 2/	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12
Law Enforcement Fiscal Cost of Project (000s)										
Personnel Expenditures (Patrol Officers, Clerks)	\$39	\$50	\$95	\$101	\$140	\$145	\$146	\$147	\$148	\$183
O&M Expenditures (\$7,229/Officer)	\$7	\$7	\$14	\$14	\$22	\$22	\$22	\$22	\$22	\$29
Capital Expenditures (Car, Equipment, Firearms, Workspace)	\$33	\$20	\$33	\$21	\$34	\$21	\$21	\$21	\$21	\$34
KITTCOM Fees (\$9/call)	\$4	\$12	\$21	\$25	\$29	\$32	\$33	\$34	\$35	\$35
<i>Total Fiscal Cost of Law Enforcement</i>	<u>\$83</u>	<u>\$89</u>	<u>\$163</u>	<u>\$162</u>	<u>\$225</u>	<u>\$219</u>	<u>\$221</u>	<u>\$224</u>	<u>\$225</u>	<u>\$282</u>
Emergency Fire Service Fiscal Cost (000s)										
Personnel Expenditures (Firefighters/EMS, Chief, Secretary)	\$53	\$53	\$83	\$83	\$113	\$113	\$113	\$113	\$113	\$113
O&M Expenditures (\$681/Firefighter, \$500 for training)	\$8	\$8	\$9	\$9	\$10	\$9	\$9	\$9	\$9	\$9
Capital Expenditures (Station, Vehicles, Clothing, Hose)	\$46	\$22	\$22	\$23	\$22	\$65	\$54	\$54	\$54	\$52
KITTCOM Fees (\$9/call)	\$0	\$1	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$2
<i>Total Fiscal Cost of Emergency Fire Service</i>	<u>\$107</u>	<u>\$84</u>	<u>\$115</u>	<u>\$116</u>	<u>\$146</u>	<u>\$189</u>	<u>\$178</u>	<u>\$178</u>	<u>\$178</u>	<u>\$176</u>
Road Maintenance (000s)										
Miles of Maintained Roads	1.3	3.4	5.5	6.5	7.0	7.3	7.5	7.7	7.9	8.1
Personnel Expenditures (Public Works Dept.)	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30	\$30
Annual Maintenance Costs (\$12,000/mile)	\$12	\$32	\$52	\$62	\$66	\$69	\$71	\$74	\$75	\$77
Capital Equipment (Sweeper, Plows, Loaders, Sander)	\$28	\$28	\$40	\$40	\$40	\$43	\$43	\$43	\$43	\$43
<i>Total Road Maintenance Costs</i>	<u>\$70</u>	<u>\$90</u>	<u>\$122</u>	<u>\$132</u>	<u>\$136</u>	<u>\$142</u>	<u>\$145</u>	<u>\$147</u>	<u>\$148</u>	<u>\$150</u>
Fiscal Cost of General Government Services (000s)										
Non-Residential, General Services Fiscal Cost	\$28	\$46	\$59	\$63	\$68	\$74	\$78	\$82	\$86	\$90
Residential, General Services Fiscal Cost	\$14	\$41	\$69	\$83	\$95	\$105	\$108	\$111	\$113	\$116
<i>Total Proportional, Non-Emergency Service Fiscal Cost</i>	<u>\$41</u>	<u>\$88</u>	<u>\$128</u>	<u>\$146</u>	<u>\$163</u>	<u>\$179</u>	<u>\$186</u>	<u>\$193</u>	<u>\$200</u>	<u>\$206</u>
Total City Fiscal Cost of Project (000s)	<u>\$368</u>	<u>\$427</u>	<u>\$596</u>	<u>\$591</u>	<u>\$702</u>	<u>\$757</u>	<u>\$744</u>	<u>\$756</u>	<u>\$763</u>	<u>\$826</u>
City of Cle Elum One-Time Service Costs (000s)	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12
City of Cle Elum Recurring Service Costs (000s)	\$302	\$350	\$529	\$556	\$671	\$730	\$730	\$742	\$751	\$814

1/ See Section IV in the text for detailed description of individual permits and fees.

2/ Detailed annual estimates of review, inspection, and permit fees are found in EXHIBIT 2.02.

SOURCE: Johnson Gardner

March 15, 2002

EXHIBIT 3.03

**KITTITAS COUNTY FISCAL COSTS FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Development Review & Inspection Costs (000s)										
Total Review, Inspection, and Permit Fees 1/ 2/	\$48	\$48	\$48	\$59	\$77	\$64	\$52	\$52	\$56	\$52
Law Enforcement Fiscal Cost of Project (000s)										
Personnel Expenditures (Deputies, Law Enforcement Clerks)	\$81	\$81	\$81	\$81	\$82	\$82	\$82	\$82	\$82	\$82
O&M Expenditures (\$6,646/Deputy)	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14
Capital Expenditures (Car, Equipment, Firearms, Workspace)	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
KITTCOM Fees (\$15/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Fiscal Cost of Law Enforcement</i>	\$110	\$110	\$110	\$110	\$111	\$111	\$111	\$111	\$111	\$111
Fiscal Cost of General Government Services (000s)										
Non-Residential, Non-Police Fiscal Cost of Project	\$251	\$262	\$272	\$283	\$293	\$304	\$314	\$325	\$335	\$345
Residential, Non-Police Fiscal Cost of Project	\$242	\$246	\$250	\$257	\$268	\$277	\$282	\$287	\$294	\$299
<i>Total Proportional, Non-Police Fiscal Cost of Project</i>	\$493	\$508	\$523	\$540	\$561	\$580	\$596	\$612	\$629	\$645
Total County Fiscal Cost of Project (000s)	\$650	\$665	\$681	\$709	\$749	\$755	\$759	\$775	\$796	\$808
Kittitas County One-Time Service Costs (000s)	\$48	\$48	\$48	\$59	\$77	\$64	\$52	\$52	\$56	\$52
Kittitas County Recurring Service Costs (000s)	\$603	\$618	\$633	\$650	\$672	\$691	\$707	\$723	\$740	\$756

1/ See Section IV in the text for detailed description of individual permits and fees.

2/ Detailed annual estimates of review, inspection, and permit fees are found in EXHIBIT 2.02.

SOURCE: Johnson Gardner

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Fire District No. 7 Regular Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effective Levy Rate	0.7089	0.6933	0.6780	0.6631	0.6485	0.6342	0.6203	0.6066	0.5933	0.5802
Revenue from Existing Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New UGA Construction Assessed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Levy Rate	0.7248	0.7089	0.6933	0.6780	0.6631	0.6485	0.6342	0.6203	0.6066	0.5933
Revenue from New Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Fire District Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Hospital District No. 2 Regular Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$23,047	\$69,029	\$121,265	\$165,751	\$200,991	\$232,803	\$257,614
Effective Levy Rate	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846
Revenue from Existing Development	\$0	\$0	\$0	\$7	\$20	\$35	\$47	\$57	\$66	\$73
New UGA Construction Assessed	\$0	\$0	\$23,047	\$45,766	\$51,936	\$40,015	\$27,949	\$22,641	\$14,760	\$10,787
Prior Year Levy Rate	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846
Revenue from New Development	\$0	\$0	\$7	\$13	\$15	\$11	\$8	\$6	\$4	\$3
<i>Total Hospital Regular Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$7</i>	<i>\$20</i>	<i>\$34</i>	<i>\$46</i>	<i>\$55</i>	<i>\$64</i>	<i>\$70</i>	<i>\$76</i>
Hospital District No. 2 EMS Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$23,047	\$69,029	\$121,265	\$165,751	\$200,991	\$232,803	\$257,614
Effective Levy Rate	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Revenue from Existing Development	\$0	\$0	\$0	\$6	\$17	\$30	\$41	\$50	\$58	\$64
New UGA Construction Assessed	\$0	\$0	\$23,047	\$45,766	\$51,936	\$40,015	\$27,949	\$22,641	\$14,760	\$10,787
Prior Year Levy Rate	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Revenue from New Development	\$0	\$0	\$6	\$11	\$13	\$10	\$7	\$6	\$4	\$3
<i>Total Hospital District EMS Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$6</i>	<i>\$17</i>	<i>\$30</i>	<i>\$40</i>	<i>\$48</i>	<i>\$56</i>	<i>\$62</i>	<i>\$67</i>

EXHIBIT 2.06

**ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
<i>New Home Valuation</i>										
Village	\$156	\$156	\$156	\$242	\$419	\$453	\$313	\$234	\$277	\$269
1/5 Acre	\$1,803	\$1,803	\$1,803	\$2,794	\$4,844	\$5,239	\$3,616	\$2,704	\$3,200	\$3,109
1/3 Acre	\$3,258	\$3,258	\$3,258	\$3,616	\$4,985	\$4,789	\$3,551	\$3,258	\$3,258	\$3,258
Condominiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Apartments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$5,216	\$5,216	\$5,216	\$6,652	\$10,248	\$10,481	\$7,480	\$6,196	\$6,734	\$6,636
<i>New Commercial Valuation</i>										
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facility 1/	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181
Site Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181
<i>New UGA Valuation</i>										
	\$7,397	\$7,397	\$7,397	\$8,833	\$12,429	\$12,662	\$9,661	\$8,377	\$8,915	\$8,817
<i>Existing Home Valuation</i>										
Village	\$7,134	\$7,624	\$8,142	\$8,691	\$9,333	\$10,161	\$11,087	\$11,954	\$12,791	\$13,708
1/5 Acre	\$80,943	\$87,100	\$93,004	\$99,254	\$106,785	\$116,589	\$127,579	\$137,647	\$147,376	\$158,156
1/3 Acre	\$88,379	\$95,483	\$103,001	\$110,956	\$119,301	\$128,985	\$139,350	\$149,593	\$160,141	\$171,090
Condominiums	\$63,766	\$67,273	\$70,973	\$74,877	\$78,995	\$83,340	\$87,924	\$92,759	\$97,861	\$103,244
Apartments	\$16,542	\$17,452	\$18,412	\$19,425	\$20,493	\$21,620	\$22,809	\$24,064	\$25,387	\$26,783
	\$256,764	\$274,932	\$293,533	\$313,202	\$334,907	\$360,694	\$388,748	\$416,016	\$443,556	\$472,980
<i>Existing Commercial Valuation</i>										
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facility 1/	\$22,693	\$26,122	\$29,740	\$33,556	\$37,583	\$41,830	\$46,312	\$51,040	\$56,028	\$61,290
Site Development	\$46,413	\$48,966	\$51,659	\$54,500	\$57,497	\$60,660	\$63,996	\$67,516	\$71,229	\$75,147
	\$69,106	\$75,088	\$81,398	\$88,056	\$95,080	\$102,490	\$110,308	\$118,556	\$127,257	\$136,437
<i>Existing UGA Valuation</i>										
	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572	\$570,813	\$609,418

EXHIBIT 2.06

**ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
State of Washington										
Existing UGA Valuation on Tax Rolls	\$279,831	\$302,666	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572
Effective Levy Rate	2.0719	1.9869	1.9055	1.8274	1.7524	1.6806	1.6117	1.5456	1.4822	1.4215
Revenue from Existing Development	\$580	\$601	\$621	\$640	\$657	\$674	\$693	\$716	\$740	\$760
New UGA Construction Assessed Prior Year Levy Rate	\$4,448 2.1605	\$3,929 2.0719	\$7,397 1.9869	\$7,397 1.9055	\$7,397 1.8274	\$8,833 1.7524	\$12,429 1.6806	\$12,662 1.6117	\$9,661 1.5456	\$8,377 1.4822
Revenue from New Development	\$10	\$8	\$15	\$14	\$14	\$15	\$21	\$20	\$15	\$12
<i>Total Washington Levy Revenue</i>	<i>\$589</i>	<i>\$610</i>	<i>\$636</i>	<i>\$654</i>	<i>\$671</i>	<i>\$690</i>	<i>\$714</i>	<i>\$736</i>	<i>\$755</i>	<i>\$772</i>
Kittitas County General Levy										
Existing UGA Valuation on Tax Rolls	\$279,831	\$302,666	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572
Effective Levy Rate	1.0971	1.0675	1.0386	1.0106	0.9833	0.9568	0.9309	0.9058	0.8813	0.8575
Revenue from Existing Development	\$307	\$323	\$338	\$354	\$369	\$384	\$400	\$420	\$440	\$458
New UGA Construction Assessed Prior Year Levy Rate	\$4,448 1.1275	\$3,929 1.0971	\$7,397 1.0675	\$7,397 1.0386	\$7,397 1.0106	\$8,833 0.9833	\$12,429 0.9568	\$12,662 0.9309	\$9,661 0.9058	\$8,377 0.8813
Revenue from New Development	\$5	\$4	\$8	\$8	\$7	\$9	\$12	\$12	\$9	\$7
<i>Total County General Levy Revenue</i>	<i>\$312</i>	<i>\$327</i>	<i>\$346</i>	<i>\$361</i>	<i>\$376</i>	<i>\$393</i>	<i>\$412</i>	<i>\$431</i>	<i>\$449</i>	<i>\$466</i>
Kittitas County Road Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effective Levy Rate	1.3212	1.2842	1.2483	1.2133	1.1793	1.1463	1.1142	1.0830	1.0527	1.0232
Revenue from Existing Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New UGA Construction Assessed Prior Year Levy Rate	\$0 1.3593	\$0 1.3212	\$0 1.2842	\$0 1.2483	\$0 1.2133	\$0 1.1793	\$0 1.1463	\$0 1.1142	\$0 1.0830	\$0 1.0527
Revenue from New Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total County Road Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
 CLE ELUM UGA ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
City of Cle Elum										
Existing UGA Valuation on Tax Rolls	\$279,831	\$302,666	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572
Effective Levy Rate	2.1608	2.1392	2.1178	2.0966	2.0757	2.0549	2.0344	2.0140	1.9939	1.9739
Revenue from Existing Development	\$605	\$647	\$690	\$734	\$778	\$825	\$875	\$933	\$995	\$1,055
New UGA Construction Assessed	\$4,448	\$3,929	\$7,397	\$7,397	\$7,397	\$8,833	\$12,429	\$12,662	\$9,661	\$8,377
Prior Year Levy Rate	2.1826	2.1608	2.1392	2.1178	2.0966	2.0757	2.0549	2.0344	2.0140	1.9939
Revenue from New Development	\$10	\$8	\$16	\$16	\$16	\$18	\$26	\$26	\$19	\$17
<i>Total Cle Elum Levy Revenue</i>	<i>\$614</i>	<i>\$656</i>	<i>\$706</i>	<i>\$750</i>	<i>\$794</i>	<i>\$843</i>	<i>\$900</i>	<i>\$959</i>	<i>\$1,015</i>	<i>\$1,072</i>
School District No. 404 Bond Levy										
Existing District Valuation (2000)	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671
Existing UGA Valuation on Tax Rolls	\$279,831	\$302,666	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572
New UGA Construction Assessed	\$4,448	\$3,929	\$7,397	\$7,397	\$7,397	\$8,833	\$12,429	\$12,662	\$9,661	\$8,377
Total New District Valuation	\$955,950	\$978,266	\$1,004,938	\$1,029,088	\$1,053,999	\$1,081,762	\$1,114,087	\$1,147,517	\$1,180,388	\$1,214,619
Effective Bond Levy Rate	0.8189	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003
Bond Levy Revenue	\$783	\$783	\$804	\$824	\$844	\$866	\$892	\$918	\$945	\$972
<i>Total School Bond Levy Revenue</i>	<i>\$233</i>	<i>\$245</i>	<i>\$267</i>	<i>\$286</i>	<i>\$306</i>	<i>\$328</i>	<i>\$354</i>	<i>\$381</i>	<i>\$407</i>	<i>\$435</i>
School District No. 404 M&O Levy										
Existing UGA Valuation on Tax Rolls	\$279,831	\$302,666	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572
Capacity Levy Rate	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720
Revenue Capacity from Existing Development	\$356	\$385	\$415	\$445	\$477	\$510	\$547	\$589	\$635	\$680
New UGA Construction Assessed	\$4,448	\$3,929	\$7,397	\$7,397	\$7,397	\$8,833	\$12,429	\$12,662	\$9,661	\$8,377
Capacity Levy Rate	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720
Revenue Capacity from New Development	\$6	\$5	\$9	\$9	\$9	\$11	\$16	\$16	\$12	\$11
<i>Total School M&O Levy Revenue Capacity</i>	<i>\$362</i>	<i>\$390</i>	<i>\$424</i>	<i>\$455</i>	<i>\$486</i>	<i>\$522</i>	<i>\$563</i>	<i>\$605</i>	<i>\$647</i>	<i>\$691</i>

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Fire District No. 7 Regular Levy										
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effective Levy Rate	0.5675	0.5550	0.5428	0.5308	0.5192	0.5077	0.4966	0.4856	0.4750	0.4645
Revenue from Existing Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New UGA Construction Assessed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Levy Rate	0.5802	0.5675	0.5550	0.5428	0.5308	0.5192	0.5077	0.4966	0.4856	0.4750
Revenue from New Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Fire District Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Hospital District No. 2 Regular Levy										
Existing UGA Valuation on Tax Rolls	\$279,831	\$302,666	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572
Effective Levy Rate	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846
Revenue from Existing Development	\$80	\$86	\$93	\$100	\$107	\$114	\$122	\$132	\$142	\$152
New UGA Construction Assessed	\$4,448	\$3,929	\$7,397	\$7,397	\$7,397	\$8,833	\$12,429	\$12,662	\$9,661	\$8,377
Prior Year Levy Rate	0.1952	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846
Revenue from New Development	\$1	\$1	\$2	\$2	\$2	\$3	\$4	\$4	\$3	\$2
<i>Total Hospital Regular Levy Revenue</i>	<i>\$81</i>	<i>\$87</i>	<i>\$95</i>	<i>\$102</i>	<i>\$109</i>	<i>\$117</i>	<i>\$126</i>	<i>\$135</i>	<i>\$145</i>	<i>\$155</i>
Hospital District No. 2 EMS Levy										
Existing UGA Valuation on Tax Rolls	\$279,831	\$302,666	\$325,870	\$350,020	\$374,931	\$401,258	\$429,988	\$463,184	\$499,056	\$534,572
Effective Levy Rate	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Revenue from Existing Development	\$70	\$76	\$81	\$88	\$94	\$100	\$107	\$116	\$125	\$134
New UGA Construction Assessed	\$4,448	\$3,929	\$7,397	\$7,397	\$7,397	\$8,833	\$12,429	\$12,662	\$9,661	\$8,377
Prior Year Levy Rate	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Revenue from New Development	\$1	\$1	\$2	\$2	\$2	\$2	\$3	\$3	\$2	\$2
<i>Total Hospital District EMS Levy Revenue</i>	<i>\$71</i>	<i>\$77</i>	<i>\$83</i>	<i>\$89</i>	<i>\$96</i>	<i>\$103</i>	<i>\$111</i>	<i>\$119</i>	<i>\$127</i>	<i>\$136</i>

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
<i>New Home Valuation</i>											
Village	\$234	\$234	\$191	\$156	\$156	\$156	\$156	\$113	\$78	\$78	\$10,325
1/5 Acre	\$2,704	\$2,704	\$2,208	\$1,803	\$1,803	\$1,803	\$1,085	\$361	\$112	\$0	\$113,326
1/3 Acre	\$3,258	\$3,258	\$2,541	\$1,955	\$1,955	\$1,955	\$1,955	\$1,596	\$1,303	\$1,303	\$129,792
Condominiums	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,240
Apartments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,040
	\$6,196	\$6,196	\$4,940	\$3,913	\$3,913	\$3,913	\$3,196	\$2,070	\$1,493	\$1,381	\$310,723
<i>New Commercial Valuation</i>											
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facility 1/ Site Development	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$61,389
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,369
	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$2,181	\$92,758
<i>New UGA Valuation</i>											
	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$3,674	\$3,562	\$403,481
<i>Existing Home Valuation</i>											
Village	\$14,681	\$15,675	\$16,726	\$17,805	\$18,910	\$20,076	\$21,308	\$22,610	\$23,952	\$25,335	\$336,620
1/5 Acre	\$169,459	\$180,997	\$193,191	\$205,724	\$218,552	\$232,098	\$246,401	\$260,785	\$275,320	\$290,414	\$3,816,775
1/3 Acre	\$182,903	\$195,401	\$208,622	\$222,103	\$235,764	\$250,199	\$265,451	\$281,877	\$298,914	\$316,651	\$4,167,150
Condominiums	\$108,922	\$114,913	\$121,233	\$127,901	\$134,935	\$142,357	\$150,186	\$158,446	\$167,161	\$176,355	\$2,542,080
Apartments	\$28,256	\$29,811	\$31,450	\$33,180	\$35,005	\$36,930	\$38,961	\$41,104	\$43,365	\$45,750	\$676,838
	\$504,221	\$536,797	\$571,221	\$606,712	\$643,165	\$681,660	\$722,308	\$764,822	\$808,713	\$854,505	\$11,539,462
<i>Existing Commercial Valuation</i>											
Hotels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Campground	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Amenities and General Facility 1/ Site Development	\$66,842	\$72,699	\$78,878	\$85,397	\$92,275	\$99,531	\$107,186	\$115,262	\$123,782	\$132,771	\$1,470,283
	\$79,280	\$83,640	\$88,241	\$93,094	\$98,214	\$103,616	\$109,315	\$115,327	\$121,670	\$128,362	\$1,891,866
	\$146,122	\$156,339	\$167,119	\$178,491	\$190,489	\$203,147	\$216,501	\$230,589	\$245,452	\$261,133	\$3,362,149
<i>Existing UGA Valuation</i>											
	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$1,054,165	\$1,115,637	\$14,901,612

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
 CLB ELUM UGA ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
State of Washington											
Existing UGA Valuation on Tax Rolls	\$570,813	\$609,418	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$12,731,810
Effective Levy Rate	1.3632	1.3073	1.2537	1.2023	1.1530	1.1057	1.0604	1.0169	0.9752	0.9352	----
Revenue from Existing Development	\$778	\$797	\$815	\$833	\$851	\$868	\$884	\$900	\$916	\$931	\$17,772
New UGA Construction Assessed	\$4,448	\$4,774	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$380,436
Prior Year Levy Rate	1.4215	1.3632	1.3073	1.2537	1.2023	1.1530	1.1057	1.0604	1.0169	0.9752	----
Revenue from New Development	\$6	\$7	\$11	\$11	\$9	\$7	\$7	\$6	\$5	\$4	\$856
<i>Total Washington Levy Revenue</i>	<i>\$784</i>	<i>\$803</i>	<i>\$826</i>	<i>\$844</i>	<i>\$860</i>	<i>\$875</i>	<i>\$891</i>	<i>\$906</i>	<i>\$921</i>	<i>\$935</i>	<i>\$18,627</i>
Kittitas County General Levy											
Existing UGA Valuation on Tax Rolls	\$570,813	\$609,418	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$12,731,810
Effective Levy Rate	0.8344	0.8119	0.7899	0.7686	0.7479	0.7277	0.7080	0.6889	0.6703	0.6522	----
Revenue from Existing Development	\$476	\$495	\$514	\$533	\$552	\$571	\$590	\$610	\$629	\$649	\$10,687
New UGA Construction Assessed	\$4,448	\$4,774	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$380,436
Prior Year Levy Rate	0.8575	0.8344	0.8119	0.7899	0.7686	0.7479	0.7277	0.7080	0.6889	0.6703	----
Revenue from New Development	\$4	\$4	\$7	\$7	\$5	\$5	\$4	\$4	\$4	\$3	\$436
<i>Total County General Levy Revenue</i>	<i>\$480</i>	<i>\$499</i>	<i>\$521</i>	<i>\$539</i>	<i>\$558</i>	<i>\$576</i>	<i>\$595</i>	<i>\$614</i>	<i>\$633</i>	<i>\$652</i>	<i>\$11,123</i>
Kittitas County Road Levy											
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effective Levy Rate	0.9946	0.9667	0.9397	0.9133	0.8878	0.8629	0.8388	0.8153	0.7924	0.7703	----
Revenue from Existing Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New UGA Construction Assessed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Levy Rate	1.0232	0.9946	0.9667	0.9397	0.9133	0.8878	0.8629	0.8388	0.8153	0.7924	----
Revenue from New Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total County Road Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
City of Cle Elum											
Existing UGA Valuation on Tax Rolls	\$570,813	\$609,418	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$12,731,810
Effective Levy Rate	1.9542	1.9347	1.9153	1.8962	1.8772	1.8584	1.8398	1.8214	1.8032	1.7852	----
Revenue from Existing Development	\$1,115	\$1,179	\$1,246	\$1,314	\$1,386	\$1,459	\$1,534	\$1,612	\$1,693	\$1,777	\$24,835
New UGA Construction Assessed	\$4,448	\$4,774	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$380,436
Prior Year Levy Rate	1.9739	1.9542	1.9347	1.9153	1.8962	1.8772	1.8584	1.8398	1.8214	1.8032	----
Revenue from New Development	\$9	\$9	\$16	\$16	\$14	\$11	\$11	\$11	\$10	\$8	\$831
<i>Total Cle Elum Levy Revenue</i>	<i>\$1,124</i>	<i>\$1,188</i>	<i>\$1,262</i>	<i>\$1,330</i>	<i>\$1,400</i>	<i>\$1,471</i>	<i>\$1,545</i>	<i>\$1,623</i>	<i>\$1,703</i>	<i>\$1,785</i>	<i>\$25,666</i>
School District No. 404 Bond Levy											
Existing District Valuation (2000)	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$671,671	\$20,150,130
Existing UGA Valuation on Tax Rolls	\$570,813	\$609,418	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$12,731,810
New UGA Construction Assessed	\$4,448	\$4,774	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$380,436
Total New District Valuation	\$1,246,932	\$1,285,862	\$1,330,391	\$1,373,184	\$1,417,132	\$1,462,969	\$1,511,419	\$1,562,571	\$1,615,856	\$1,671,333	\$33,262,375
Effective Bond Levy Rate	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	0.8003	----
Bond Levy Revenue	\$998	\$1,029	\$1,065	\$1,099	\$1,134	\$1,171	\$1,210	\$1,251	\$1,293	\$1,338	\$28,006
<i>Total School Bond Levy Revenue</i>	<i>\$460</i>	<i>\$492</i>	<i>\$527</i>	<i>\$561</i>	<i>\$597</i>	<i>\$633</i>	<i>\$672</i>	<i>\$713</i>	<i>\$756</i>	<i>\$800</i>	<i>\$10,622</i>
School District No. 404 M&O Levy											
Existing UGA Valuation on Tax Rolls	\$570,813	\$609,418	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$12,731,810
Capacity Levy Rate	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	----
Revenue Capacity from Existing Development	\$726	\$775	\$827	\$882	\$939	\$999	\$1,060	\$1,125	\$1,194	\$1,266	\$16,195
New UGA Construction Assessed	\$4,448	\$4,774	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$380,436
Capacity Levy Rate	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	1.2720	----
Revenue Capacity from New Development	\$6	\$6	\$11	\$11	\$9	\$8	\$8	\$8	\$7	\$5	\$484
<i>Total School M&O Levy Revenue Capacity</i>	<i>\$732</i>	<i>\$781</i>	<i>\$838</i>	<i>\$892</i>	<i>\$948</i>	<i>\$1,007</i>	<i>\$1,068</i>	<i>\$1,133</i>	<i>\$1,201</i>	<i>\$1,272</i>	<i>\$16,679</i>

EXHIBIT 2.06

ESTIMATED PROPERTY TAX REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Fire District No. 7 Regular Levy											
Existing UGA Valuation on Tax Rolls	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Effective Levy Rate	0.4543	0.4443	0.4345	0.4250	0.4156	0.4065	0.3975	0.3888	0.3802	0.3719	----
Revenue from Existing Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New UGA Construction Assessed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Levy Rate	0.4645	0.4543	0.4443	0.4345	0.4250	0.4156	0.4065	0.3975	0.3888	0.3802	----
Revenue from New Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Fire District Levy Revenue</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Hospital District No. 2 Regular Levy											
Existing UGA Valuation on Tax Rolls	\$570,813	\$609,418	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$12,731,810
Effective Levy Rate	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	----
Revenue from Existing Development	\$162	\$173	\$185	\$197	\$210	\$223	\$237	\$252	\$267	\$283	\$3,623
New UGA Construction Assessed	\$4,448	\$4,774	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$380,436
Prior Year Levy Rate	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	0.2846	----
Revenue from New Development	\$1	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$1	\$108
<i>Total Hospital Regular Levy Revenue</i>	<i>\$164</i>	<i>\$175</i>	<i>\$187</i>	<i>\$200</i>	<i>\$212</i>	<i>\$225</i>	<i>\$239</i>	<i>\$254</i>	<i>\$269</i>	<i>\$285</i>	<i>\$3,731</i>
Hospital District No. 2 EMS Levy											
Existing UGA Valuation on Tax Rolls	\$570,813	\$609,418	\$650,343	\$693,136	\$738,340	\$785,204	\$833,654	\$884,806	\$938,809	\$995,411	\$12,731,810
Effective Levy Rate	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	----
Revenue from Existing Development	\$143	\$152	\$163	\$173	\$185	\$196	\$208	\$221	\$235	\$249	\$3,183
New UGA Construction Assessed	\$4,448	\$4,774	\$8,377	\$8,377	\$7,121	\$6,094	\$6,094	\$6,094	\$5,376	\$4,251	\$380,436
Prior Year Levy Rate	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	----
Revenue from New Development	\$1	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$1	\$1	\$95
<i>Total Hospital District EMS Levy Revenue</i>	<i>\$144</i>	<i>\$154</i>	<i>\$165</i>	<i>\$175</i>	<i>\$186</i>	<i>\$198</i>	<i>\$210</i>	<i>\$223</i>	<i>\$236</i>	<i>\$250</i>	<i>\$3,278</i>

SOURCE: Johnson Gardner

EXHIBIT 2.07

ESTIMATED SHARED GOVERNMENT REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Washington State Fuel Tax Revenues (000s)										
Annual Fuel Expenditures by UGA Occupants	\$129	\$408	\$683	\$836	\$961	\$1,065	\$1,098	\$1,131	\$1,154	\$1,177
State Fuel Tax Revenue (\$0.23/gallon)	\$30	\$94	\$157	\$192	\$221	\$245	\$253	\$260	\$265	\$271
Local Shared Revenue Distributions										
Full-Time Residents within Cle Elum UGA	243	768	1,284	1,572	1,808	2,003	2,065	2,128	2,171	2,215
Kittitas County Per Capita Distributions (000s)										
Motor Vehicle Fuel Tax (\$50 per capita)	\$0	\$0	\$12	\$39	\$65	\$80	\$92	\$102	\$105	\$108
Liquor Sales Tax (\$1 per capita)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer of Liquor Tax Revenue from Cle Elum (2%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Shared Revenues: Kittitas County	<u>\$0</u>	<u>\$0</u>	<u>\$12</u>	<u>\$39</u>	<u>\$65</u>	<u>\$80</u>	<u>\$92</u>	<u>\$102</u>	<u>\$105</u>	<u>\$108</u>
City of Cle Elum Per Capita Distributions (000s)										
Motor Vehicle Fuel Tax (\$23 per capita)	\$0	\$0	\$6	\$18	\$30	\$37	\$43	\$47	\$49	\$50
Liquor Sales Tax (\$9 per capita)	\$0	\$0	\$2	\$7	\$12	\$15	\$17	\$19	\$19	\$20
Less: 2% Distribution to Kittitas County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$2</u>	<u>\$7</u>	<u>\$12</u>	<u>\$14</u>	<u>\$16</u>	<u>\$18</u>	<u>\$19</u>	<u>\$19</u>
Total Shared Revenues: City of Cle Elum	<u>\$0</u>	<u>\$0</u>	<u>\$8</u>	<u>\$25</u>	<u>\$42</u>	<u>\$51</u>	<u>\$59</u>	<u>\$65</u>	<u>\$67</u>	<u>\$69</u>

SOURCE: Johnson Gardner

March 15, 2002

1007.01

EXHIBIT 2.07

ESTIMATED SHARED GOVERNMENT REVENUES FROM THE DEVELOPMENT OF
CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Washington State Fuel Tax Revenues (000s)										
Annual Fuel Expenditures by UGA Occupants	\$1,200	\$1,223	\$1,246	\$1,282	\$1,339	\$1,381	\$1,409	\$1,437	\$1,471	\$1,499
State Fuel Tax Revenue (\$0.23/gallon)	\$276	\$281	\$287	\$295	\$308	\$318	\$324	\$331	\$338	\$345
Local Shared Revenue Distributions										
<i>Full-Time Residents within Cle Elum UGA</i>	2,258	2,301	2,345	2,412	2,518	2,598	2,650	2,703	2,766	2,819
Kittitas County Per Capita Distributions (000s)										
Motor Vehicle Fuel Tax (\$50 per capita)	\$110	\$112	\$115	\$117	\$119	\$123	\$128	\$132	\$135	\$137
Liquor Sales Tax (\$1 per capita)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer of Liquor Tax Revenue from Cle Elum (2%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
<i>Total Shared Revenues: Kittitas County</i>	<i>\$111</i>	<i>\$113</i>	<i>\$115</i>	<i>\$117</i>	<i>\$120</i>	<i>\$123</i>	<i>\$128</i>	<i>\$132</i>	<i>\$135</i>	<i>\$138</i>
City of Cle Elum Per Capita Distributions (000s)										
Motor Vehicle Fuel Tax (\$23 per capita)	\$51	\$52	\$53	\$54	\$55	\$57	\$59	\$61	\$63	\$64
Liquor Sales Tax (\$9 per capita)	\$20	\$20	\$21	\$21	\$22	\$22	\$23	\$24	\$25	\$25
Less: 2% Distribution to Kittitas County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
	\$20	\$20	\$20	\$21	\$21	\$22	\$23	\$24	\$24	\$24
<i>Total Shared Revenues: City of Cle Elum</i>	<i>\$71</i>	<i>\$72</i>	<i>\$74</i>	<i>\$75</i>	<i>\$77</i>	<i>\$79</i>	<i>\$82</i>	<i>\$85</i>	<i>\$87</i>	<i>\$88</i>

SOURCE: Johnson Gardner

EXHIBIT 2.07

ESTIMATED SHARED GOVERNMENT REVENUES FROM THE DEVELOPMENT OF
 CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Washington State Fuel Tax Revenues (000s)											
Annual Fuel Expenditures by UGA Occupants	\$1,527	\$1,555	\$1,573	\$1,591	\$1,609	\$1,627	\$1,638	\$1,645	\$1,651	\$1,656	\$38,202
State Fuel Tax Revenue (\$0.23/gallon)	\$351	\$358	\$362	\$366	\$370	\$374	\$377	\$378	\$380	\$381	\$8,787
Local Shared Revenue Distributions											
<i>Full-Time Residents within Cle Elum UGA</i>	2,872	2,925	2,959	2,993	3,026	3,060	3,081	3,094	3,105	3,115	71,858
Kittitas County Per Capita Distributions (000s)											
Motor Vehicle Fuel Tax (\$50 per capita)	\$140	\$143	\$146	\$149	\$150	\$152	\$154	\$155	\$156	\$157	\$2,827
Liquor Sales Tax (\$1 per capita)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer of Liquor Tax Revenue from Cle Elum (2%)	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$12
	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$12</u>
<i>Total Shared Revenues: Kittitas County</i>	<u>\$141</u>	<u>\$144</u>	<u>\$146</u>	<u>\$149</u>	<u>\$151</u>	<u>\$153</u>	<u>\$154</u>	<u>\$156</u>	<u>\$157</u>	<u>\$158</u>	<u>\$3,346</u>
City of Cle Elum Per Capita Distributions (000s)											
Motor Vehicle Fuel Tax (\$23 per capita)	\$65	\$66	\$68	\$69	\$70	\$71	\$71	\$72	\$73	\$73	\$1,313
Liquor Sales Tax (\$9 per capita)	\$26	\$26	\$27	\$27	\$27	\$28	\$28	\$28	\$28	\$29	\$515
Less: 2% Distribution to Kittitas County	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$12
	<u>\$25</u>	<u>\$26</u>	<u>\$26</u>	<u>\$27</u>	<u>\$27</u>	<u>\$27</u>	<u>\$27</u>	<u>\$28</u>	<u>\$28</u>	<u>\$28</u>	<u>\$595</u>
<i>Total Shared Revenues: City of Cle Elum</i>	<u>\$90</u>	<u>\$92</u>	<u>\$94</u>	<u>\$95</u>	<u>\$97</u>	<u>\$98</u>	<u>\$99</u>	<u>\$100</u>	<u>\$101</u>	<u>\$101</u>	<u>\$2,143</u>

SOURCE: Johnson Gardner

EXHIBIT 2.08

ESTIMATED KITTCOM USER FEES AND TELEPHONE TAX REVENUE FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Operations Revenues (000s)										
Kittitas County Sheriff's Department (\$15/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire District No. 7 (\$12/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hospital District No. 2 (\$9/call)	\$0.0	\$0.1	\$0.2	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4	\$0.4
Cle Elum Police Department (\$9/call)	\$4	\$12	\$21	\$25	\$29	\$32	\$33	\$34	\$35	\$35
Cle Elum Fire Department (\$9/call)	\$0	\$1	\$1	\$2	\$2	\$2	\$2	\$2	\$2	\$2
<i>Total Subscriber Service Fees</i>	\$4	\$13	\$22	\$27	\$31	\$35	\$36	\$37	\$38	\$38
Capital Equipment-Designated Revenues 1/										
Residential Units (2 lines/unit, \$6 tax/year)	\$1	\$3	\$5	\$6	\$7	\$8	\$9	\$9	\$9	\$9
Hotel Complex Lines (\$6 tax/year)	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
Administrative/General Facility Lines (\$6 tax/year)	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Telephone Tax Revenue</i>	\$1	\$3	\$5	\$7	\$8	\$9	\$9	\$10	\$10	\$10
Total KITTCOM Revenues (000s)	\$5	\$17	\$28	\$34	\$39	\$44	\$45	\$46	\$47	\$48

1/ Assumes no Primary Branch Exchange.

SOURCE: Johnson Gardner

EXHIBIT 2.08

ESTIMATED KITTCOM USER FEES AND TELEPHONE TAX REVENUE FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
Operations Revenues (000s)										
Kittitas County Sheriff's Department (\$15/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire District No. 7 (\$12/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hospital District No. 2 (\$9/call)	\$0.4	\$0.4	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5
Cle Elum Police Department (\$9/call)	\$36	\$37	\$38	\$39	\$40	\$42	\$42	\$43	\$44	\$45
Cle Elum Fire Department (\$9/call)	\$2	\$2	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
<i>Total Subscriber Service Fees</i>	<u>\$39</u>	<u>\$40</u>	<u>\$41</u>	<u>\$42</u>	<u>\$44</u>	<u>\$45</u>	<u>\$46</u>	<u>\$47</u>	<u>\$48</u>	<u>\$49</u>
Capital Equipment-Designated Revenues 1/										
Residential Units (2 lines/unit, \$6 tax/year)	\$10	\$10	\$10	\$10	\$11	\$11	\$11	\$12	\$12	\$12
Hotel Complex Lines (\$6 tax/year)	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
Administrative/General Facility Lines (\$6 tax/year)	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1
<i>Total Telephone Tax Revenue</i>	<u>\$10</u>	<u>\$10</u>	<u>\$11</u>	<u>\$11</u>	<u>\$12</u>	<u>\$12</u>	<u>\$12</u>	<u>\$12</u>	<u>\$13</u>	<u>\$13</u>
Total KITTCOM Revenues (000s)	\$49	\$50	\$51	\$53	\$55	\$57	\$58	\$59	\$61	\$62

1/ Assumes no Primary Branch Exchange.
SOURCE: Johnson Gardner

EXHIBIT 2.08

**ESTIMATED KITTCOM USER FEES AND TELEPHONE TAX REVENUE FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
Operations Revenues (000s)											
Kittitas County Sheriff's Department (\$15/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire District No. 7 (\$12/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hospital District No. 2 (\$9/call)	\$0.5	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$14
Cle Elum Police Department (\$9/call)	\$46	\$47	\$47	\$48	\$49	\$49	\$49	\$50	\$50	\$50	\$1,152
Cle Elum Fire Department (\$9/call)	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$77
Total Subscriber Service Fees	\$50	\$51	\$51	\$52	\$52	\$53	\$53	\$53	\$54	\$54	\$1,242
Capital Equipment-Designated Revenues 1/											
Residential Units (2 lines/unit, \$6 tax/year)	\$13	\$13	\$13	\$13	\$13	\$14	\$14	\$14	\$14	\$14	\$308
Hotel Complex Lines (\$6 tax/year)	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$19
Administrative/General Facility Lines (\$6 tax/year)	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$2
Total Telephone Tax Revenue	\$13	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$15	\$329
Total KITTCOM Revenues (000s)	\$63	\$64	\$65	\$66	\$66	\$67	\$68	\$68	\$68	\$68	\$1,571

1/ Assumes no Primary Branch Exchange.
SOURCE: Johnson Gardner

EXHIBIT 3.01

**SUMMARY OF ESTIMATED COSTS FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
State of Washington (000s)										
<i>Total Annual Service Costs</i>	\$241	\$753	\$1,255	\$1,541	\$1,775	\$1,965	\$2,028	\$2,090	\$2,133	\$2,176
<i>One-Time Service Costs</i>	\$2	\$2	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$239	\$751	\$1,253	\$1,539	\$1,773	\$1,965	\$2,028	\$2,090	\$2,133	\$2,176
Kittitas County (000s)										
<i>Total Annual Service Costs</i>	\$379	\$577	\$631	\$541	\$561	\$633	\$596	\$614	\$620	\$635
<i>One-Time Service Costs</i>	\$263	\$308	\$270	\$139	\$121	\$110	\$56	\$56	\$48	\$48
<i>Recurring Service Costs</i>	\$116	\$269	\$361	\$402	\$440	\$523	\$540	\$557	\$572	\$588
City of Cle Elum (000s)										
<i>Total Annual Service Costs</i>	\$368	\$427	\$596	\$591	\$702	\$757	\$744	\$756	\$763	\$826
<i>One-Time Service Costs</i>	\$66	\$77	\$68	\$35	\$30	\$27	\$14	\$14	\$12	\$12
<i>Recurring Service Costs</i>	\$302	\$350	\$529	\$556	\$671	\$730	\$730	\$742	\$751	\$814
Cle Elum/Roslyn School District No. 404 (000s)										
<i>Total Annual Service Costs</i>	\$41	\$131	\$220	\$271	\$312	\$346	\$357	\$368	\$375	\$383
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$41	\$131	\$220	\$271	\$312	\$346	\$357	\$368	\$375	\$383
Kittitas County Fire District No. 7 (000s)										
<i>Total Annual Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Hospital District No. 2 (000s)										
<i>Total Annual Service Costs</i>	\$64	\$116	\$119	\$135	\$148	\$182	\$161	\$164	\$166	\$169
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$64	\$116	\$119	\$135	\$148	\$182	\$161	\$164	\$166	\$169

SOURCE: Johnson Gardner

EXHIBIT 3.01

SUMMARY OF ESTIMATED COSTS FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
State of Washington (000s)										
Total Annual Service Costs	\$2,219	\$2,377	\$2,420	\$2,487	\$2,592	\$2,670	\$2,723	\$2,776	\$2,838	\$2,890
One-Time Service Costs	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Service Costs	\$2,219	\$2,308	\$2,420	\$2,487	\$2,592	\$2,670	\$2,723	\$2,776	\$2,838	\$2,890
Kittitas County (000s)										
Total Annual Service Costs	\$650	\$665	\$681	\$709	\$749	\$755	\$759	\$775	\$796	\$808
One-Time Service Costs	\$48	\$48	\$48	\$59	\$77	\$64	\$52	\$52	\$56	\$52
Recurring Service Costs	\$603	\$618	\$633	\$650	\$672	\$691	\$707	\$723	\$740	\$756
City of Cle Elum (000s)										
Total Annual Service Costs	\$830	\$838	\$847	\$886	\$910	\$920	\$927	\$992	\$994	\$1,003
One-Time Service Costs	\$12	\$12	\$12	\$15	\$19	\$16	\$13	\$13	\$14	\$13
Recurring Service Costs	\$818	\$826	\$835	\$871	\$891	\$904	\$914	\$979	\$980	\$990
Cle Elum/Roslyn School District No. 404 (000s)										
Total Annual Service Costs	\$390	\$398	\$406	\$417	\$436	\$450	\$459	\$468	\$479	\$489
One-Time Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Service Costs	\$390	\$398	\$406	\$417	\$436	\$450	\$459	\$468	\$479	\$489
Kittitas County Fire District No. 7 (000s)										
Total Annual Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
One-Time Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Hospital District No. 2 (000s)										
Total Annual Service Costs	\$171	\$174	\$176	\$180	\$186	\$190	\$193	\$196	\$199	\$202
One-Time Service Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Service Costs	\$171	\$174	\$176	\$180	\$186	\$190	\$193	\$196	\$199	\$202

SOURCE: Johnson Gardner

EXHIBIT 3.01

**SUMMARY OF ESTIMATED COSTS FOR JURISDICTIONS AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)**

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
State of Washington (000s)											
<i>Total Annual Service Costs</i>	\$2,943	\$2,995	\$3,029	\$3,062	\$3,095	\$3,129	\$3,150	\$3,163	\$3,173	\$3,184	\$72,868
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79
<i>Recurring Service Costs</i>	\$2,943	\$2,995	\$3,029	\$3,062	\$3,095	\$3,129	\$3,150	\$3,163	\$3,173	\$3,184	\$72,789
Kittitas County (000s)											
<i>Total Annual Service Costs</i>	\$824	\$840	\$845	\$859	\$873	\$887	\$894	\$902	\$913	\$924	\$21,897
<i>One-Time Service Costs</i>	\$52	\$52	\$43	\$43	\$43	\$43	\$37	\$33	\$32	\$32	\$2,383
<i>Recurring Service Costs</i>	\$772	\$788	\$802	\$816	\$831	\$845	\$857	\$869	\$881	\$892	\$19,515
City of Cle Elum (000s)											
<i>Total Annual Service Costs</i>	\$1,011	\$1,021	\$1,031	\$1,035	\$1,046	\$1,053	\$1,059	\$1,063	\$1,070	\$1,075	\$26,139
<i>One-Time Service Costs</i>	\$13	\$13	\$11	\$11	\$11	\$11	\$9	\$8	\$8	\$8	\$596
<i>Recurring Service Costs</i>	\$998	\$1,008	\$1,020	\$1,025	\$1,035	\$1,042	\$1,049	\$1,055	\$1,062	\$1,067	\$25,544
Cle Elum/Roslyn School District No. 404 (000s)											
<i>Total Annual Service Costs</i>	\$498	\$507	\$513	\$519	\$525	\$531	\$534	\$537	\$539	\$540	\$12,439
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$498	\$507	\$513	\$519	\$525	\$531	\$534	\$537	\$539	\$540	\$12,439
Kittitas County Fire District No. 7 (000s)											
<i>Total Annual Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kittitas County Hospital District No. 2 (000s)											
<i>Total Annual Service Costs</i>	\$205	\$208	\$210	\$212	\$213	\$215	\$216	\$217	\$218	\$218	\$5,422
<i>One-Time Service Costs</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Service Costs</i>	\$205	\$208	\$210	\$212	\$213	\$215	\$216	\$217	\$218	\$218	\$5,422

SOURCE: Johnson Gardner

EXHIBIT 3.02

SUMMARY OF ESTIMATED COSTS FOR THE STATE OF WASHINGTON AFFECTED BY
 THE DEVELOPMENT OF THE CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
<i>Department Costs for the State of Washington (000s)</i>										
Department of Natural Resources	\$2	\$2	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0
Department of Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Washington State Patrol	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department of Health	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department of Ecology (\$58,500/FTE)	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
Department of Fish and Wildlife	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Parks and Recreation Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>State Departmental Costs</i>	\$8	\$8	\$8	\$8	\$8	\$6	\$6	\$6	\$6	\$6
<i>Distributions to School District 404</i>	\$233	\$745	\$1,247	\$1,533	\$1,767	\$1,959	\$2,022	\$2,084	\$2,127	\$2,170
<i>Total Annual State Costs</i>	\$241	\$753	\$1,255	\$1,541	\$1,775	\$1,965	\$2,028	\$2,090	\$2,133	\$2,176
<i>One-Time Costs for State of Washington</i>	\$2	\$2	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0
<i>Recurring Costs for State of Washington</i>	\$239	\$751	\$1,253	\$1,539	\$1,773	\$1,965	\$2,028	\$2,090	\$2,133	\$2,176

SOURCE: Johnson Gardner

EXHIBIT 3.02

SUMMARY OF ESTIMATED COSTS FOR THE STATE OF WASHINGTON AFFECTED BY
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20
<i>Department Costs for the State of Washington (000s)</i>										
Department of Natural Resources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department of Transportation	\$0	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32
Washington State Patrol	\$0	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83
Department of Health	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department of Ecology (\$58,500/FTE)	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
Department of Fish and Wildlife	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Parks and Recreation Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>State Departmental Costs</i>	\$6	\$121	\$121	\$121	\$121	\$121	\$121	\$121	\$121	\$121
<i>Distributions to School District 404</i>	\$2,213	\$2,255	\$2,298	\$2,365	\$2,470	\$2,549	\$2,602	\$2,654	\$2,716	\$2,769
<i>Total Annual State Costs</i>	\$2,219	\$2,377	\$2,420	\$2,487	\$2,592	\$2,670	\$2,723	\$2,776	\$2,838	\$2,890
<i>One-Time Costs for State of Washington</i>	\$0	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Recurring Costs for State of Washington</i>	\$2,219	\$2,308	\$2,420	\$2,487	\$2,592	\$2,670	\$2,723	\$2,776	\$2,838	\$2,890

SOURCE: Johnson Gardner

EXHIBIT 3.02

SUMMARY OF ESTIMATED COSTS FOR THE STATE OF WASHINGTON AFFECTED BY
 THE DEVELOPMENT OF THE CLE ELUM UGA
 ALTERNATIVE V
 (In Constant 2000 Dollars)

	Year 21	Year 22	Year 23	Year 24	Year 25	Year 26	Year 27	Year 28	Year 29	Year 30	All Years
<i>Department Costs for the State of Washington (000s)</i>											
Department of Natural Resources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Department of Transportation	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$608
Washington State Patrol	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,583
Department of Health	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Department of Ecology (\$58,500/FTE)	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$180
Department of Fish and Wildlife	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Parks and Recreation Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>State Departmental Costs</i>	\$121	\$121	\$121	\$121	\$121	\$121	\$121	\$121	\$121	\$121	\$2,381
<i>Distributions to School District 404</i>	\$2,821	\$2,874	\$2,907	\$2,941	\$2,974	\$3,008	\$3,029	\$3,041	\$3,052	\$3,062	\$70,487
<i>Total Annual State Costs</i>	\$2,943	\$2,995	\$3,029	\$3,062	\$3,095	\$3,129	\$3,150	\$3,163	\$3,173	\$3,184	\$72,868
<i>One-Time Costs for State of Washington</i>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79
<i>Recurring Costs for State of Washington</i>	\$2,943	\$2,995	\$3,029	\$3,062	\$3,095	\$3,129	\$3,150	\$3,163	\$3,173	\$3,184	\$72,789

SOURCE: Johnson Gardner

EXHIBIT 3.03

KITTITAS COUNTY FISCAL COSTS FROM
THE DEVELOPMENT OF THE CLE ELUM UGA
ALTERNATIVE V
(In Constant 2000 Dollars)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Development Review & Inspection Costs (000s)										
Total Review, Inspection, and Permit Fees 1/ 2/	\$263	\$308	\$270	\$139	\$121	\$110	\$56	\$56	\$48	\$48
Law Enforcement Fiscal Cost of Project (000s)										
Personnel Expenditures (Deputies, Law Enforcement Clerks)	\$1	\$39	\$41	\$42	\$42	\$80	\$80	\$80	\$81	\$81
O&M Expenditures (\$6,646/Deputy)	\$0	\$7	\$7	\$7	\$7	\$14	\$14	\$14	\$14	\$14
Capital Expenditures (Car, Equipment, Firearms, Workspace)	\$13	\$14	\$14	\$14	\$14	\$15	\$15	\$15	\$15	\$15
KITTCOM Fees (\$15/call)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Fiscal Cost of Law Enforcement</i>	\$13	\$60	\$62	\$63	\$63	\$109	\$109	\$109	\$110	\$110
Fiscal Cost of General Government Services (000s)										
Non-Residential, Non-Police Fiscal Cost of Project	\$74	\$124	\$158	\$169	\$182	\$199	\$209	\$220	\$230	\$241
Residential, Non-Police Fiscal Cost of Project	\$28	\$85	\$141	\$171	\$195	\$215	\$222	\$228	\$233	\$237
<i>Total Proportional, Non-Police Fiscal Cost of Project</i>	\$102	\$209	\$299	\$340	\$377	\$414	\$431	\$448	\$463	\$478
Total County Fiscal Cost of Project (000s)	\$379	\$577	\$631	\$541	\$561	\$633	\$596	\$614	\$620	\$635
Kittitas County One-Time Service Costs (000s)	\$263	\$308	\$270	\$139	\$121	\$110	\$56	\$56	\$48	\$48
Kittitas County Recurring Service Costs (000s)	\$116	\$269	\$361	\$402	\$440	\$523	\$540	\$557	\$572	\$588

1/ See Section IV in the text for detailed description of individual permits and fees.
2/ Detailed annual estimates of review, inspection, and permit fees are found in EXHIBIT 2.02.
SOURCE: Johnson Gardner