

Statistical Information

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Personnel

City employees who are eligible under state law to be represented by labor organization are employed under labor contract provisions on such matters as salaries, vacation, sick leave, medical and dental insurance, working conditions, and grievance procedures. City of Ellensburg strives to complete these agreements in a timely manner and promote labor relations policies that are mutually beneficial to the City and the employees.

Employee Groups

Represented:

- Teamster's (38 members)
- Ellensburg Police Teamster's (26 members)
- OPEIU Professional/Technical (36 members)
- OPEIU Library (13 members)
- IBEW Light (8 members)

Non-represented:

- Management and professional (43 members)

Medical Plans

The City provides medical insurance coverage to employees and their dependents and provides for the payment of insurance premiums with a modest contribution from employees per pay period per coverage. Currently in 2015, the City medical insurance is provided through a partial self-insured program and we are continuing the program in 2015-2016.

Pension Plans

All City full-time and qualifying part-time employees participate in either a Public Employees Retirement System (PERS) or the Law Enforcement Officers and Fire Fighters (LEOFF) Retirement system. PERS and LEOFF are statewide government employees' retirement systems administered by the Washington State Department of Retirement Systems. Both the employees and the employer contribute to fund the plan and the State sets the rate of the contribution.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

**Pension Plans
Rate Contributions
(As of 12/31/2014)**

Plan	Contribution Rates		
	City	Employee	Total
LEOFF 1			
LEOFF 2	5.21%	8.41%	13.62%
PERS 1	9.19%	6.00%	15.19%
PERS 2	9.19%	4.92%	14.11%
PERS 3	9.19%	5%-15%	

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Function/Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
City Council										
Mayor	1	1	1	1	1	1	1	1	1	1
City Council	6	6	6	6	6	6	6	6	6	6
<i>Total City Council</i>	7	7	7	7	7	7	7	7	7	7
City Manager										
City Manager	1	1	1	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1
Land Use Consultant / Project Manager	0	0	1	1	0	0	0	0	0	0
City Attorney	1	1	1	1	1	1	1	1	1	1
Executive Assistant / Asst. City Clerk	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46	0.46
Human Resources Director	1	1	1	1	1	1	1	1	1	1
Human Resources Specialist	0.75	1	1	1	1	1	1	1	1	1
HR Assistant	0	0	0	0	0	0	0	0	0	0
Civil Service / Chief Examiner	0	0	0	0	0	0	0	0	0	0
On-Call	0	0	0	0.27	0	0	0	0	0	0
<i>Total City Manager</i>	5.21	5.46	6.46	6.73	5.46	5.46	5.46	5.46	5.46	5.46
Financial Services										
Finance Director	1	1	1	1	1	1	1	1	1	1
Budget & Accounting Supervisor	0	0	0	0	0	0	0	0	0	0
Accounting Manager	1	1	1	1	1	1	1	1	1	1
City Clerk	1	1	1	1	1	1	1	1	1	1
Assistant City Clerk	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54
Assistant Treasurer	0	0	0	0	0	0	0	0	0	0
Utility Services Supervisor	1	1	1	1	1	1	1	1	1	1
Accounting Analyst	1	1	1	1	1	1	0	0	0	0
Senior Accounting Analyst/Budget Officer	0	0	0	0	0	0	1	1	1	1
Administrative Assistant	0	0	0	0	0	0.5	0.5	0.5	1	1
Account Clerk I / RPZ	2	2	2	2	2	2	2	2	2	2
Account Clerk II	1	1	1	1	1	1	2	3	3	3
Accounting Specialist	1	1	2	2	2	2	2	2	2	2
Senior Account Clerk	1	1	0	0	0	0	0	0	0	0
Billing Specialist	1	1	1	1	1	1	1	1	1	1
Data Entry / Billing Clerk	1	1	1	1	1	1	1	0	0	0
Meter Reader	1	1	1.5	1.5	1.5	1	1	1	0.5	0.5
Payroll & Benefits Technician	1	1	1	1	0	0	0	0	0	0
Payroll / Accounting Specialist	1	1	1	1	1	1	1	1	1	1
Senior Utility Account Clerk	1	1	1	1	1	1	0	0	0	0
Senior Meter Reader	1	1	1	1	1	1	1	1	1	1
<i>Total Financial</i>	17.5	17.5	18.0	18.0	17.0	17.0	17.0	17.0	17.0	17.0

Increase of Administrative Assistant from half time to full time; Reduction of Meter Reader from full time to half time.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Function/Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Police Department										
Police Chief	1	1	1	1	1	1	1	1	1	1
Police Captain	1	0	2	2	2	2	2	2	2	2
Police Admin. Supervisor	1	1	1	1	1	1	1	1	1	1
Animal Control Supervisor	1	1	1	1	1	1	1	1	1	1
Animal Shelter Aide	0.5	1.5	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Animal Control Officer	1	1.5	2	2	2	2	2	2	2	2
Secretary / Records Clerk	3	3.5	3.45	3.75	3.5	3.75	3.75	3.75	3.75	3.75
Code Enforcement Officer	2	2	2	2	2	2	2	2	2	2
Sergeant	5	5	5	5	4	5	5	5	5	5
Corporal	4	4	4	4	4	4	4	4	4	4
Officer First Class	12	17	7	7	11	13	15	15	15	16
Officer Second Class	0	0	2	5	3	2	0	2	1	1
Officer Third Class	0	0	0	3	2	2	2	0	1	1
Probationary Officer	0	0	8	2	0	0	1	1	1	0
<i>Total Police</i>	31.5	37.5	39.4	39.7	37.4	39.7	40.65	40.65	40.65	40.65
Community Development										
Community Development Director	1	1	1	1	1	1	1	1	1	1
Assistant Building Official	0	0	1	1	0	0	1	1	0	0
Building Official	0	0	0	0	0	0	0	0	1	1
Building Inspector	2	2	2	2	2	2	1	1	1	1
Building Inspector II	1	1	0	0	0	0	0	0	0	0
Building Plans Examiner	0	0	0	0	0	0	0	0	0	0
Planning Supervisor	0	0	1	1	1	1	1	1	1	1
Associate Planner	1	1	0	0	0	0	0	0	1	1
Community Development Admin										
Secretary	0	0	0	0	0	0	0	0	0	0
Planner	0	0	1	1	1	1	0	0	0	0
Planning/Permit Technician	2	2	2	2	2	2	2	2	1	1
Secretary	0	0	0	0	0	0	0	0	0	0
Senior Planner	1	1	0	0	0	0	1	1	1	1
<i>Total Community Development</i>	8	8	8	8	7	7	7	7	7	7

Promotions of Probationary Officer to Officer First Class and Officer Second Class to Officer Third Class; Building Official included in 2015 Manager's Budget replacing Assistant Building Official; One Planning Technician reclassified to Associate Planner

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Function/Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Engineering / Public Works										
Public Works Director	1	1	1	1	1	1	1	1	1	1
Assistant Public Works Director	1	1	1	1	1	1	1	1	1	1
Assistant City Engineer	0	0	0	0	1	1	1	1	1	1
City Engineer	1	1	1	1	1	1	1	1	1	1
Civil Engineer	1	1	1	1	0	0	0	2	2	2
Operations Analyst	2	2	2	2	2	2	2	2	2	2
Stormwater Utility Manager	0	0	0	1	1	1	1	1	1	1
Engineering Aide	1	1	1	1	1	1	1	0	0	0
Engineering Technician I	1	1	1	1	1	1	1	2	2	2
Engineering Technician II	0	0	1	1	1	1	1	0	0	0
Engineering Technician III (Arborist)	1	1	1	1	1	1	1	1	1	1
PW Administrative Secretary	1	1	1	1	1	1	1	1	1	1
Temporary Labor- Engineering	0	0	0.25	0.32	0	0	0	0	0	0
Street Foreperson	1	1	1	1	1	1	1	1	1	1
Water Foreperson	1	1	1	1	1	1	1	1	1	1
Sewer Foreperson	1	1	1	1	1	1	1	1	1	1
Shop Foreperson	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator- Street	5	5	5	5	5	5	5	5	5	5
Temporary Laborers- Street	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92	1.92
Cross Connection Control Specialist	1	1	1	1	1	1	1	1	1	1
Senior Pipeman- Water	4	4	4	4	4	4	4	4	4	4
Plant Maintenance Tech- Water	1	1	1	1	1	1	1	1	1	1
Temporary Laborer- Water	1	1	1.42	1.42	1.5	1.5	1.5	1.5	1.5	1.5
Plant Maintenance Tech- Sewer	1	1	1	1	1	1	1	1	1	1
Lab-Tech Operator	1.5	1.5	1	1	1	1	1	1	1	1
Treatment Plant Operator	4	4	5	5	5	5	5	5	5	5
Collection Serviceman	2	2	2	2	2	2	2	2	2	2
Temporary Laborers- Sewer	0.59	0.59	0.7	0.84	0.58	0.58	0.58	0.58	0.58	0.58
Equipment Mechanic	2	2	2	2	2	2	2	2	2	2
Plant Maintenance- Shop	1	1	1	1	1	1	1	1	1	1
Warehouseperson	1	1	1	1	1	1	1	1	1	1
Temporary Student Laborer- Shop	0.4	0.4	0.58	0.58	0.58	0.58	0.58	0.58	0.59	0.59
Temporary Laborer- Stormwater							1.17	1.17	1.16	1.16
Total Engineering / Public Works	41.41	41.41	43.87	45.1	44.6	44.6	45.8	46.8	46.8	46.8

Cleanup of Temporary Laborer/Student Laborer to match budgeted FTE

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Function/Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Parks and Recreation										
Parks and Recreation Director	1	1	1	1	1	1	1	1	1	1
Aquatic and Recreation Supervisor	1	1	1	1	1	1	1	1	1	1
ERRC Coordinator	1	1	1	1	1	1	1	1	1	1
Recreation Aide- ERRC	1.8	1.8	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24
Pool Administrative Secretary	1	1	1	1	1	1	1	1	1	1
Rac & Rec Center Assistant Coordinator	0	0	0	0	0	0	0	0	0	0
Senior Services Coordinator	1	1	1	1	1	1	1	1	1	1
Youth Center and Athletic Program Coordinator	1	1	1	1	1	1	1	1	1	1
Senior Van Driver	0.45	0.45	0.45	0.45	0	0.45	0.45	0.45	0.45	0.45
Aquatic / Recreation Leader	0.85	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Lifeguard	8.88	5.96	5.96	5.12	5.96	4.87	4.87	4.87	4.87	4.87
Instructor	0	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03
Recreation Aide	0	0.75	0.75	0.75	0.75	0	0	0	0	0
Custodian	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58
Recreation Leader	0	0.83	1.36	1.36	0.7	0.62	0.62	0.62	0.62	0.62
Sports Officials I-V						1.43	1.43	1.43	1.43	1.43
Recreation Leader- Tiny Tots						0.1	0.1	0.1	0.1	0.1
SBYC Recreation Leader						0.4	0.4	0.4	0.4	0.4
Park Attendants	0.53	0.53	0	0	0	0	0	0	0	0
Parks Foreman	1	1	1	1	1	1	1	1	1	1
Park Maintenance Technician	3	3	3	3	2	3	3	3	4	4
Temporary Laborers- Parks	1.67	1.67	2.53	2.53	2.53	2.53	2.53	2.53	3.17	3.17
<i>Total Parks & Recreation</i>	<i>24.8</i>	<i>24.7</i>	<i>25</i>	<i>24.2</i>	<i>22.9</i>	<i>24.4</i>	<i>24.4</i>	<i>24.4</i>	<i>26</i>	<i>26</i>
Library										
Library Director	1	1	1	1	1	1	1	1	1	1
Librarian	1	1	1	1	1	1	1	1	1	1
Hal Holmes Office Assistant	0.4	0.4	0.45	0	0	0	0	0	0	0
Hal Holmes Facility Assistant	0	0	0	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Hal Holmes Office Manager	1	1	1	0	0	0	0	0	0	0
Library Administrative Assistant	0	0	0	1	1	1	1	1	1	1
Library Aide	0.8	0.8	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Library Associate	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Library Assistant	2.7	2.7	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15
Library Specialist	0.75	0.75	0.75	0	0	0	0	0	0	0
Office Specialist	0.75	0.75	0.45	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<i>Total Library</i>	<i>11.9</i>	<i>11.9</i>	<i>11.7</i>							

25% increase in temporary labor for Parks beginning in 2015; Additional Mark Maintenance Technician beginning in 2015

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Function/Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Energy Services / IT										
Energy Services Director	1	1	1	1	1	1	1	1	1	1
Special Projects Manager	0	0	0	0	0	0	0.25	0	0	0
Electrical Engineer	1	1	1	1	1	1	1	1	1	1
Energy Services Resource Manager	1	1	1	1	1	1	1	0	0	0
Executive Assistant- Energy Services	1	1	1	1	1	1	1	1	0	0
Operations Analyst	0	0	0	0	0	0	0	0	1	1
Field Engineer	0.75	0.75	0.75	0	0	0	0	0	0	0
Gas Engineer	1	1	1	1	1	1	1	1	1	1
IT Manager	0	0	0	0	0	0	0	1	0	0
IT and Telecommunications Manager	0	0	0	0	0	0	0	0	1	1
IT Systems Administrator	0	0	1	1	1	1	1	1	1	1
Network / Desktop Analyst	2	2	1	1	1	1	1	0	0	0
Operations Supervisor- Gas	1	1	1	1	1	1	1	1	1	0
Engineering and Operations Manager - Gas	0	0	0	0	0	0	0	0	0	1
Operations Supervisor- Electric	1	1	1	1	1	1	1	1	1	1
Project Engineer	0	0	0	0	0	0	0	1	1	1
Rate Analyst	1	1	1	1	1	1	1	0	0	0
Power and Gas Manager	0	0	0	0	0	0	0	1	1	1
Energy Specialist	1	1	1	1	1	1	1	1	1	1
Engineering Specialist- Gas	0	0	0	0	0	0	1	1	1	1
Engineering Specialist- Light	0	0	1	1	1	1	1	1	1	1
Engineering Tech- Gas	0.4	0.4	1	1	1	1	0	0	0	0
Engineering Tech- Light	0.6	0.6	0	0	0	0	0	0	0	0
Mapping / CAD Technician	1	1	1	0	0	0	0	0	0	0
Energy Auditor- Gas	0	0	0	0	0	0	0.5	0	0	0
GIS Specialist	0	0	1	1	1	1	1	1	1	1
GIS Technician	0	0	0	0	0	0	0	0	1	1
Gas Foreman	1	1	1	1	1	1	1	1	1	1
Gas Journeyman	4	4	5	5	5	5	5	5	5	5
Gas Serviceman	1	1	1	1	1	1	1	1	1	1
Gas Technician	1	1	0	0	0	0	0	0	0	0
Temporary Labor- Gas	0.5	0.5	0.25	0.25	0	0	0	0	0	0
Light Foreman	1	1	1	1	1	1	1	1	1	1
Light Serviceman	1	1	1	1	1	1	1	1	1	1
Lineman	6	4	5.5	5.5	5	5	6	5	5	5
Meterman	2	2	2	2	0	0	0	0	0	0
Groundman	0	1	0	0	0	0	0	0	0	0
Apprentice	0	1	0	0	0	0	0	1	1	1
Temporary Labor- Light	0.5	0.5	0.3	0	0	0	0.25	0	0	0
Total Energy Services	31.8	31.8	32.8	30.8	28	28	30	29	30	30

Operations Analyst replaces Executive Assistant in 2015; IT & Telecommunications Manager replaces IT Manager in 2015; Engineering & Operations Manager-Gas replaces Operations Supervisor - Gas in 2016; GIS Technician is added in 2015

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

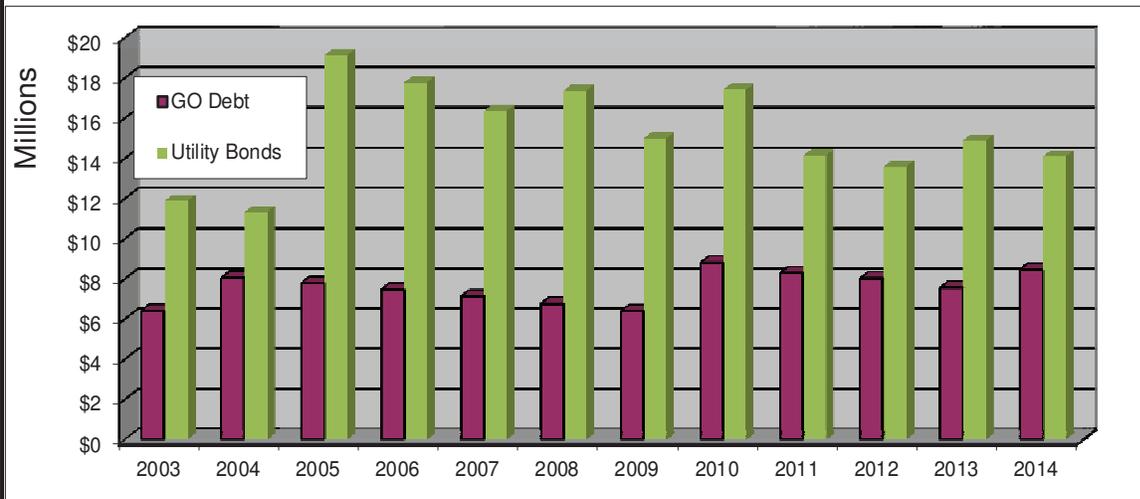
Debt Limit Calculation

Taxable Property Value \$1,222,714,435

A.	2.5% general purposes limit is allocated between:	2.5%	<u>30,567,861</u>
1	Up to 1.5% debt without a vote (councimanic debt)	1.5%	<u>18,340,717</u>
	a Less: outstanding debt (Park 01 & City Hall 02)		<u>2,285,000</u>
	b Less: contract payable		<u> </u>
	c Add: available assets -est.		<u>39,902</u>
	d Equals: remaining debt capacity without a vote		<u>\$ 16,095,619</u>
2	1% general purposes debt with a vote	1.0%	<u>12,227,144</u>
	a Less: outstanding debt (Library-2003)		<u>1,194,850</u>
	b Less: contract payable		<u> </u>
	c Add: assets available - est.		<u>50,486</u>
	d Equals: remaining debt capacity with a vote		<u>\$ 11,082,780</u>
	e Equals: remaining debt capacity for general purpose		<u>\$ 27,178,399</u>
B.	2.5% utility purpose limit, voted	2.5%	<u>30,567,861</u>
	a Less: outstanding debt		<u> </u>
	b Less: contract payable		<u> </u>
	c Add: assets available		<u> </u>
	d Equals: remaining debt capacity -utility purpose, voted		<u>30,567,861</u>
C.	2.5% open space, park and capital facilities, voted	2.5%	<u>30,567,861</u>
	a Less: outstanding debt		<u> </u>
	b Less: contract payable		<u> </u>
	c Add: assets available		<u> </u>
	d Equals: remaining debt capacity - open space park and capital facilities, voted		<u>\$30,567,861</u>

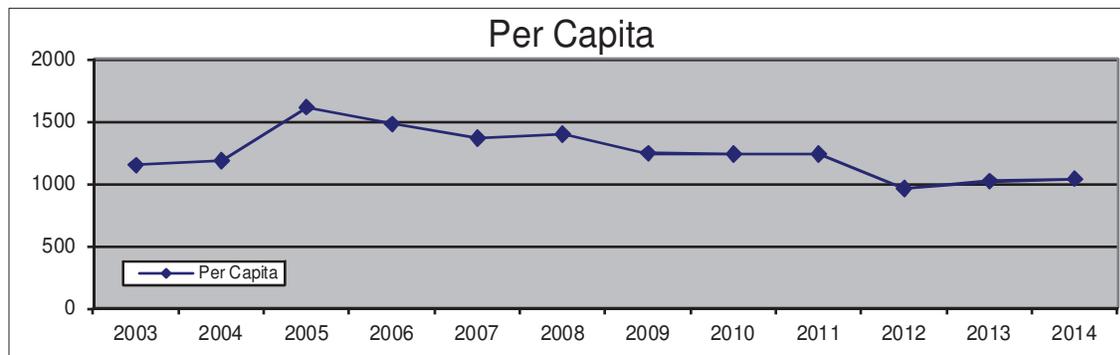
Ratios of Outstanding Debt by Type and Per Capita
Last Ten Fiscal Years

Fiscal Years	*GO Debt	Revenue Bonds	**Interfund Loan	Total	Population	Per Capita
2005	7,799,103	19,135,000	0	26,934,103	16,700	1,612.82
2006	7,471,064	17,775,000	0	25,246,064	17,080	1,478.11
2007	7,133,026	16,360,000	0	23,493,026	17,220	1,364.29
2008	6,769,986	17,383,884	0	24,153,870	17,330	1,393.76
2009	6,391,947	15,010,585	0	21,402,532	17,230	1,242.17
2010	8,808,474	17,440,000	0	26,248,474	17,326	1,514.98
2011	8,300,000	14,150,000	0	22,450,000	18,174	1,235.28
2012	4,030,000	13,580,000	3,999,657	17,610,000	18,320	961.24
2013	3,820,000	14,898,951	3,754,657	18,718,951	18,363	1,019.38
2014	4,958,950	14,099,816	3,499,657	19,058,766	18,363	1,037.89



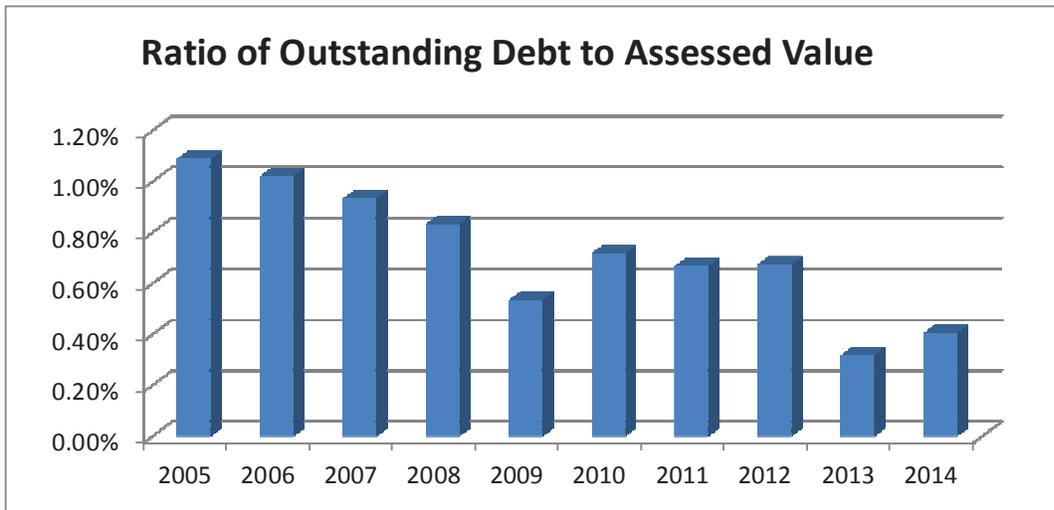
*Does not include interfund loans.

** Interfund Loans are NOT included in the Debt Limit Calculation



Outstanding General Obligation to Assessed Value
Last Ten fiscal Years

Fiscal Years	GO Debt	Assessed Valuation	GO as a % of Assessed Value
2005	7,799,103	715,936,460	1.09%
2006	7,471,064	730,745,857	1.02%
2007	7,133,026	764,903,579	0.93%
2008	6,769,986	812,208,120	0.83%
2009	6,391,947	1,194,400,244	0.54%
2010	8,808,474	1,225,498,404	0.72%
2011	8,300,000	1,240,861,642	0.67%
2012	8,029,657	1,190,097,922	0.67%
2013	3,820,000	1,196,222,885	0.32%
2014	4,958,950	1,222,714,435	0.41%

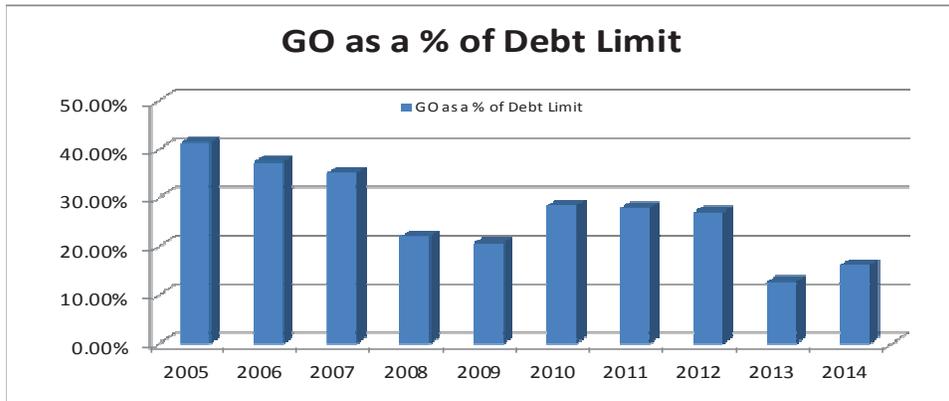


Outstanding General Obligation to Debt Limit

Last Ten Fiscal Years

Fiscal Years	*GO Debt	Debt Limit	GO as a % of Debt Limit
2003	6,425,181	17,640,818	36.42%
2004	8,067,143	18,090,740	44.59%
2005	7,799,103	18,891,768	41.28%
2006	7,471,064	19,997,589	37.36%
2007	7,133,026	20,305,203	35.13%
2008	6,769,986	30,637,460	22.10%
2009	6,391,947	30,894,671	20.69%
2010	8,808,474	31,021,541	28.39%
2011	8,300,000	29,739,385	27.91%
2012	8,029,657	29,752,448	26.99%
2013	3,820,000	29,905,572	12.77%
2014	4,958,950	30,567,861	16.22%

*Long-Term Interfund Loans are not included in the Debt Limit calculation but they are included in the GO Debt calculation.



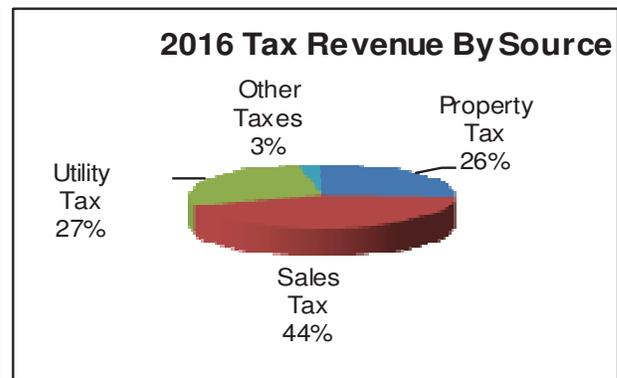
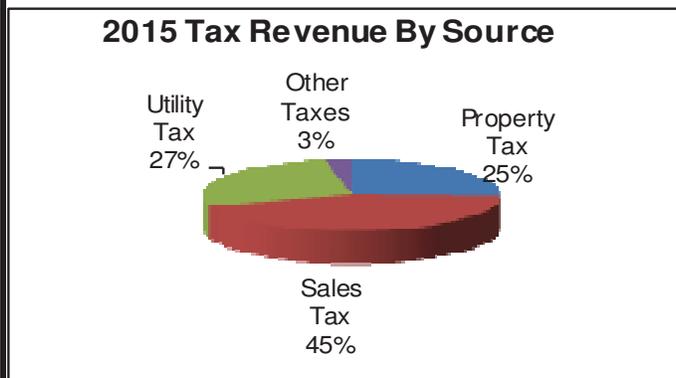
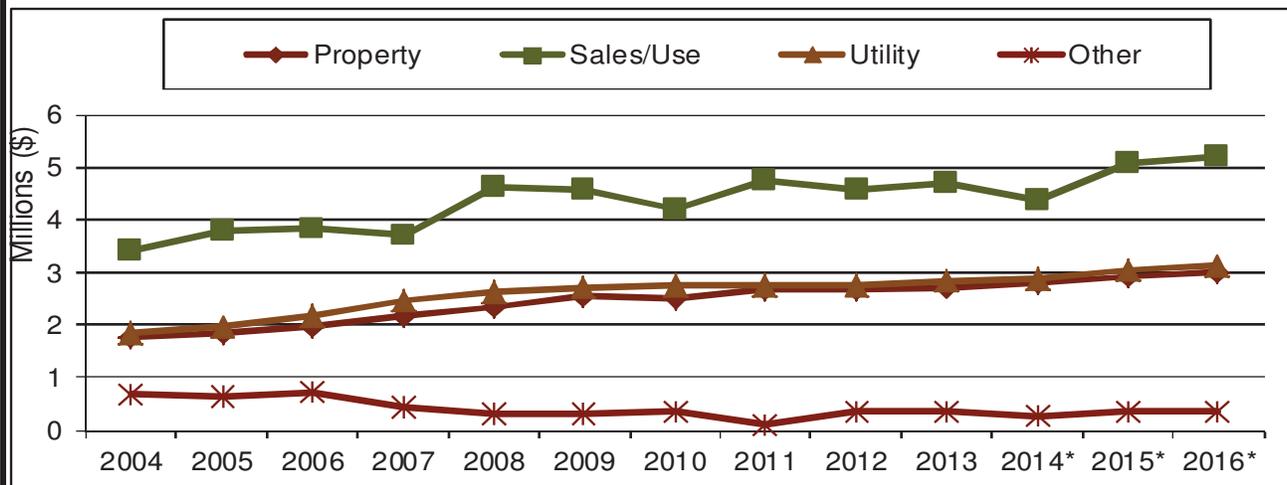
CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Top Ten Property Tax Payers

<u>Tax Payer</u>	<u>Type of Business</u>	<u>Assessed Value</u>	<u>%</u>
Fred Meyer Stores Inc	Retail	13,335,870	1.11%
Fairway Investments LLC	Multi Residential Property	11,520,470	0.96%
Timothy Park LLC	Multi Residential Property	10,942,860	0.91%
Ellensburg Telephone Company Ir	Telephone Company	10,383,590	0.87%
Twin City Foods Inc	Food Processing	9,990,930	0.84%
Pautzke Bait Co Inc	Fish Bait Processing	9,421,790	0.79%
Directv LLC	Satellite Television	7,985,985	0.67%
Sun Lakes Properties LLC	Commercial Properties	6,969,610	0.58%
Lakeside Town Center Assoc. LLC	Multi Residential Property	6,821,900	0.57%
University Park Apts LLC	Multi Residential Property	6,297,340	0.53%
		<hr/> <hr/>	<hr/> <hr/>
		93,670,345	7.83%

Tax Revenue by Source – Governmental Funds
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales/Use Tax	Utility Tax	Other Taxes	Total
2004	1,755,524	3,417,608	1,856,376	667,340	7,696,848
2005	1,840,604	3,802,092	1,949,929	643,726	8,236,351
2006	1,952,704	3,837,793	2,181,656	743,424	8,715,577
2007	2,169,530	3,721,657	2,458,623	435,037	8,784,847
2008	2,319,286	4,613,737	2,607,386	295,066	9,835,475
2009	2,524,180	4,565,107	2,713,196	302,300	10,104,783
2010	2,511,511	4,193,191	2,759,717	332,087	9,796,506
2011	2,660,939	4,723,417	2,756,828	102,942	10,244,126
2012	2,661,086	4,553,430	2,752,619	335,611	10,302,746
2013	2,711,754	4,711,490	2,826,293	363,944	10,613,482
2014*	2,812,856	4,350,140	2,886,148	249,100	10,298,244
2015*	2,900,856	5,072,944	3,050,648	339,160	11,363,608
2016*	3,000,856	5,194,346	3,108,044	341,160	11,644,406



* As Budgeted

Utility Tax Rates

Current Utility Tax Rates as of 2/13/2015

Utility	Rate	Maximum
Electric	6.0%	6.0%
Gas	6.0%	6.0%
Garbage	8.1%	
Water	10.5%	
Sewer	10.5%	
Telephone	6.0%	
Cable	1.75%	

City Code 6.52.160, and 6.52.480

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Expanded Programs and Capital Requests

Fund/ Dept	Request Type	FUNDED 2015	Ongoing	FUNDED 2016	Ongoing	
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Non-Dept						
	EXP	70,000	X			Funding for EBDA
	EXP	17,000	X			Increase in contribution to the Arts for a total contribution of \$25,000 annually
	EXP	1,400,000				Payoff of Geddis Bldg loan by end of year
	EXP	67,388		17,334		Allocation of IT Strategic Plan Programs (allocated to various General fund Departments)
	EXP			25,000		Election Expense for Ballot Issue relating to Transit Funding
	EXP					Cable-Related Community Needs & Interests Report. Needs to commence by February 2016 3% Franchise Fee
		\$1,554,388		\$ 42,334		

Finance						
	EXP	500	X			Part-time Administrative Assistant to Full-time, Meter Reader to Part-time (no change in FTE authorization)
	EXP	2,600				PC and related software for Administrative Assistant
	CPP	30,000	X			Enterprise software allocation to IT (\$300,000 total annual cost)
	EXP					Out sourcing of printing of bills (within current budget)
	EXP	6,426		473	X	Handheld Replacement & maintenance Upgrade to keep up with ERT changes (corrected amount 10/20)
		\$ 39,526		\$ 473		

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Fund/ Dept	Request Type	FUNDED 2015	Ongoing	FUNDED 2016	Ongoing	
Police						
001	EXP		X			Parking ticket software. Current Software outdated.
	EXP					Property/Evidence Software. Current Software outdated. Maintenance in current budget. (Project advanced to 2014)
	EXP				X	Animal Shelter Records software. Current Software outdated. Incl Maintenance
	CPP					Replacing unsupported, outdated, and difficult to maintain dashcams
			\$ -		\$ -	
Community Development						
	EXP	4,000	X			Additional funding for Contract Landmarks Historic Preservation
	EXP					Planning and professional services for GMA Compliance (2 yr program)
	EXP	6,300	X			Upgrade of Planning Technician to Associate Planner
	EXP	13,246	X			Upgrade of Assistant Bldg Official to Building Official.
	EXP	15,536	X			SmartGov expanded permitting software/fees, training website configuration.
		\$ 39,082		\$ -		
Engineering						
	EXP	8,966	X			Intern: Transportation system & Infrastructure Inspection.
	EXP	2,000				Travel: AutoCad/State DOT classes.
		\$ 10,966		\$ -		
Library						
	CPP	27,656		22,656	X	Software upgrade to better meet demand for services. (Reimbursements: 2015 - \$18,749; 2016 - \$16,255)
		\$ 27,656		\$ 22,656		

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Fund/ Dept	Request Type	FUNDED 2015	Ongoing	FUNDED 2016	Ongoing	
Parks and Recreation						
001	EXP					Providing for 3 energy efficient windows and ventilating Kiln.
001	CPP					In line hockey pads at Mt View Park and Racquet & Recreation Center
001	EXP		X			Enhanced Janitorial an activity room floor maintenance.
001	EXP		X			Aquatic Facility Maintenance Technician.
001	EXP					Washer and Dryer for towels.
001	EXP		X			Workshop style classes by local businesses for Adults.
001	EXP		X			Increasing SBYC reflecting rise in AmeriCorps and floor cleaning exp.
001	CPP					Toro Top Dresser 2500 to maintain Park turf (New)
001	EXP					ERRC Court Cleaner to maintain the tennis courts (New)
001	CPP					Toro 687 Aerator to replace current 35 year old Aerator
001	CPP					Oil all shingled portions of the KVM pool roof (\$30,000 place holder pending obtaining est)
	EXP	30,910	X			Increase in temporary employees for maintaining parks (25% increase)
	EXP	79,806	X			Two Park Maintenance Technician. (One position included in Manager's Recommendation)
	EXP	50,000				Updating the parks plan. Last plan completed 2002.

\$ 60,716 \$ -

Total General Fund	\$1,832,334	\$ 65,463
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CATV						
	EXP	6,096		1,568		Allocation of IT Strategic Plan Programs
	CPP	35,250				Capital Items for the fulfillment of the cities obligation to its Clearwater Studios agreement (PEG Capital)

\$ 41,346 \$ 1,568

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Fund/ Dept	Request Type	FUNDED 2015	Ongoing	FUNDED 2016	Ongoing	
Police Vehicle Fund						
	CPP	35,700				Replacement Patrol Car per departments 1 vehicle per year dependability plan
	CPP	15,000				Replacement staff car (140,000 miles) used for Critical incident response by key personnel
	CPP			36,500		Replacement Patrol Car per departments 1 vehicle per year dependability plan
	CPP			15,000		Replacement staff car (120,000 miles) used for Critical incident response by key personnel
		\$ 50,700		\$ 51,500		

Stormwater						
	CPP	7,500	X			Enterprise software allocation to IT (\$300,000 total annual cost)
	EXP	1,388		357		Allocation of IT Strategic Plan Programs
		\$ 8,888		\$ 357		

Gas						
	CPP			160,000		Vactor Trailer or truck to improve installation safety and prevent possibility of runoff reaching storm drains. (split with Elec)
	CPP			48,000	X	M&O and Replacement expenses set a-side for Vactor equipment
	CPP	67,500	X			Enterprise software allocation to IT (\$300,000 total annual cost)
	CPP	5,195		1,336		Allocation of IT Strategic Plan Programs
	CPP			6,500		Trench shoring box system for light/gas only. Current one is needed by other dept's in emergencies. (split with Elec)
		\$ 72,695		\$ 215,836		

Water						
	CPP	66,000	X			Enterprise software allocation to IT (\$300,000 total annual cost)
	EXP	838		216		Allocation of IT Strategic Plan Programs
		\$ 66,838		\$ 216		

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Fund/ Dept	Request Type	FUNDED 2015	Ongoing	FUNDED 2016	Ongoing	
Light						
	EXP			1,344	X	In-house promotional opportunity (Engineering & Operations Mgr)
	EXP	1,891	X			Upgrade of Executive Asst to Operations Analyst
	CPP	45,000				1 ton flatbed with dump bed, 2 underslung toolboxes, and receiver hitch (New)
	CPP			160,000		Vactor Trailer or truck to improve installation safety and prevent possibility of runoff reaching storm drains. (split with Gas)
	CPP			48,000	X	M&O expense and Replacement set a-side for Vactor equipment
	CPP	85,500	X			Enterprise software allocation to IT (\$300,000 total annual cost)
	EXP	7,252		1,866		Allocation of IT Strategic Plan Programs
	CPP			6,500		Trench shoring box system for light/gas only. Current one is needed by other dept's in emergencies. (split with Gas)
		\$ 139,643		\$ 217,710		

Sewer						
	CPP	43,500	X			Enterprise software allocation to IT (\$300,000 total annual cost)
	EXP	1,765		454		Allocation of IT Strategic Plan Programs
		\$ 45,265		\$ 454		

Shop						
	CPP	14,000				Replacement Street Division's paint striping machine (#101)
	CPP	20,500				Replacement Wastewater Treatment Plant Trim Mower (#28)
	CPP	28,000				Replacement Water Division Foreman's pickup (#16)
	CPP	220,000				Replacement Street Sweeper (#133)
	CPP			30,000		Replacement of WWTUP Foreman's pickup (#85)
	CPP			41,000		Replacement of Water Division's Flatbed (#38)
	CPP			41,000		Replacement of Street Division's Flatbed (#20)
	CPP				X	Fleet Management software/implementation/annual software maintenance

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Fund/ Dept	Request Type	FUNDED 2015	Ongoing	FUNDED 2016	Ongoing	
	EXP	2,095		539		Allocation of IT Strategic Plan Programs
	EXP	50,000				Use of consultant for development of a Facility Asset Management Program
		\$ 334,595		\$ 112,539		

IT						
	EXP		X			GIS Technician (\$80,825) vs. use of outside contractor (Approved - no additional \$ impact)
	EXP	6,400				GIS Server Replacement with 4 year life cycle. Funded from replacement fund contributions
	EXP	25,600		19,200		5 servers in 2015; 3 servers in 2016 with 4 year life cycle. Funded from replacement fund contributions
	CPP				X	Utility Billing Formatting Changes reflecting consumption info including ongoing software maintenance
	EXP		X			Software Maintenance to support changes in Utility Billing format change
	EXP	6,500				User License fee for GIS one time expense in 2015
	CPP					Replacement of Surveillance camera system (IT Strategic Plan)
	CPP	10,000	X			Hosted Applications including MS Exchange maintenance software (IT Strategic Plan)
	CPP	85,000				Emergency Generator/Fire Suppression system for IT facility (IT Strategic Plan)
	CPP			15,000		Disaster recovery facility in basement of City police station (IT Strategic Plan)
	CPP					Records Management Software 2017 will include additional ongoing cost for software maintenance
	CPP	300,000	X			Enterprise Software (debt service) and related project cost. Cost allocated to Utilities and General fund
	CPP	40,000		20,000	X	Replacement of IT switches (IT Strategic Plan)
	EXP	1,064	X			Reclassification of IT Mgr to IT/Telecommunication Mgr
		\$ 474,564		\$ 54,200		
Total:		\$ 3,066,868		\$ 719,843		

Budget Glossary

Adopted Budget – Budget adopted by the Ellensburg’s City Council that goes into effect on January 1st, including amendments through December 31st, of the current year.

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. Used in proprietary and non-expendable types of funds.

Agency Fund - A governmental accounting classification used to describe those situations where one jurisdiction is acting on behalf of another.

Appropriation - The legal spending level authorized by an ordinance of the City Council. Spending should not exceed this level without approval by the Council.

Assessed Valuation - The value assigned to properties within the City, which is used in computing the property taxes to be paid by property owners.

Asset - Resources owned or held by a government, which have monetary value.

Available (Undesignated Fund Balance) - Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget - A budget wherein revenues equal expenditures.

BARS - The State of Washington Budgeting, Accounting and Reporting System required for all governmental entities in the State.

Benefits - Benefits provided for employees, such as Social Security, retirement, worker’s compensation, life insurance, and medical insurance.

Bond - A written promise to pay a sum of money at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Refinancing - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget - The financial plan for the operation of a program or organization for the year (or other fiscal period).

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates, which a government follows in the preparation, and adoption of the budget.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Facilities Plan (CFP) - The six-year plan or schedule of project expenditures for public facilities, equipment, and infrastructure.

Capital Improvement Program (CIP) - The one-year plan or schedule of project expenditures for public facilities, equipment, and infrastructure, which is incorporated into the Budget.

Capital Outlay/Expenditure - Expenditures for furnishings, equipment, vehicles, or machinery that result in the acquisition of assets with a useful life of more than one year.

Capital Project - The one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures, and improvements thereon. Capital project budgets are adopted at the time the project is authorized and continue until completion.

Cash Basis - A basis of accounting in which transactions are recognized only when cash increased or decreased.

Contingency - The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

COSA - Cost of Service Analysis. An analysis of costs associated with providing services, in an effort to determine revenue requirements to recover those costs.

Cost Allocation - Assignment of applicable costs and charges from one fund to another required by treating each fund as an independent entity.

Cost-of-Living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Coverage - Percent of revenues, which covers expenditures.

Debt Service - The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as utility facilities and expansion.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general obligation bonds.

Department - The basic organizational unit of government, which is functionally unique in its delivery of services.

Division - A group of homogeneous cost centers within a department, i.e. Accounting Division within the Finance Department.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Employee Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances - The amount of funds committed to vendors for goods or services received or to be received by the City as specified in a City purchase order.

Enterprise Fund - An accounting entity of the City used to record and report transactions for business-type activities of the City. Examples include the utility funds.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditure - Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fees - A general term for any charge levied by the City associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business licenses, fines, and user charges.

Fiduciary Funds - Fiduciary Funds are used to account for assets held by the City as trustee or agent for individuals, private organizations, or other governmental units.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a fulltime position based on 2,080 hours per year. For example, a part-time typist working 20 hours per week would be the equivalent to .5 of a full-time position.

Fund - A fiscal entity with revenues and expenses, which are segregated for carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carry-over.

GAAP - Generally Accepted Accounting Principles are standards used for accounting and reporting for both private industry and governments. Government GAAP is currently set by the Governmental Accounting Standards Board.

GASB - Governmental Accountant Standards Board established in 1985 is the current standards-setting board for governmental GAAP.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

General Fund - The General Fund is the general operating fund of the City used to account for all financial resources and expenditures of the City that are not accounted for in other funds.

General Obligation (G. O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the City of Ellensburg government.

GFOA - Government Finance Officers Association of the United States and Canada. A professional association of state/provincial and local finance officers in the United States and Canada founded 1906. This association plays a major role in the development and promotion of GAAP for state and local governments.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Growth Management Act (GMA) Passed in 1990 by the Washington State Legislature and later amended in 1991, 1993, and 1995. The Act provides a growth strategy that protects property rights and the environment, encourages economic development, and gives local cities and counties experiencing rapid population growth, the tools to better manage the development that accompanies it.

Implicit Price Deflector (IPD) - An index of inflation for personal consumption expenditures for the previous 12 months, as published in September of each year by the Bureau of Economic Analysis.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Revenue from other governments, primarily shared State revenue from auto excise tax, and liquor profits and tax.

Internal Control - The system of controls established by the City to protect the assets from misappropriation and ensure accurate reporting of financial transactions.

Internal Service Fund - Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a basis of cost-reimbursement.

LEOFF - Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

Levy Rate - The rate of tax to be imposed on the assessed value of real property for the computation of property tax revenues.

Licenses and Permits - Revenue category that includes building permits, business licenses, and any other miscellaneous licenses.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

LID - Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

LTGO - Limited Tax General Obligation Bond. Non-voted debt payable from regular tax levies or general revenues.

Miscellaneous Revenue - The account, which provides for accumulation of revenues not specifically identified in other accounts. This includes interest, rents, and incidentals.

Modified Accrual - Basis of accounting according to which revenues are recognized when available and measurable and expenditures are recognized when the underlying liability is incurred.

Non-Operating Expense - Expenses of enterprise funds that are incidental to the main purpose of the fund.

Objective - A strategy that when carried out results in the accomplishment of a goal. An objective is specific, measurable, achievable, realistic, and time bound.

Operating Budget - An operation plan, expressed in financial terms, by which a program is funded. It should include: (1) the mission; (2) the services provided; (3) impact on future years; and (4) current year operations.

Operating Expense - Those costs including expenditures for salaries and wages, benefits, supplies, services, and charges, which are necessary to support the primary services of the organization.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

PERS - Public Employees Retirement System provided for employees other than police and fire personnel in the State of Washington.

Permanent Funds - Permanent Funds account for resources that are legally restricted to only earnings, not principal; may be used to support the reporting government's programs for the benefit of the government or its citizens.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Preliminary Budget - The recommended and unapproved City budget submitted to the City Council and the public.

PWTF - Public Works Trust Fund. Used in reference to low interest loans issued to the City by the Washington State Department of Community, Trade and Economic Development to finance public infrastructure improvements.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

RCW - Revised Code of Washington. The compilation of all permanent laws now in force in the State of Washington.

Refunded Bonds - General obligation or revenue bonds where the outstanding balance was defeased by the issuance of new general obligation or revenue bonds.

Refunding Bonds - General obligation or revenue bonds issued to provide funds with which to defease outstanding debt.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Revenue Bonds - A municipal bond issued to provide funding for utility or other projects that serve the public. Future revenues from the projects are pledged for payment of debt service on the bonds.

Service Level - Services or products that comprise actual or expected output of a given program. Focus is on results, not measures of work load.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Standard Work Year - 2080 hours or 260 working days.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TIP - Transportation Improvement Program. A six-year specific program of transportation improvements for roadways, transit, and other transportation infrastructure, including non-motorized improvements.

Transfers In/Out - See Interfund Transfers.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UTGO - Unlimited Tax General Obligation Bond. Voter approved debt payable from a specific excess bond levy.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

WFOA - Washington Finance Officers Association. A Washington State nonprofit association of public finance professionals and governmental officials founded in 1956, whose mission is “To promote excellence in governmental finance through leadership, education and communication for the public benefit.”

Working Capital - The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year’s budget.

Working Cash - Excess of readily available assets over current liabilities. Alternatively, cash on hand equivalents, which may be used to satisfy cash flow needs.