

# Statistical Information

**This Page Intentionally Left Blank**

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

**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 (39 members)
- Ellensburg Police Teamster's (26 members)
- OPEIU Professional/Technical (37 members)
- OPEIU Library (13 members)
- IBEW Light (9 members)

Non-represented:

- Management and professional (48 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 the City medical insurance is provided through a partial self-insured program and we are continuing the program in 2019-2020.

**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.

**Pension Plans  
Rate Contributions  
(Effective 9/01/2018)**

Plan	Contribution Rates		
	City	Employee	Total
LEOFF 1			
LEOFF 2	8.93%	8.59%	17.52%
PERS 1	12.83%	6.00%	18.83%
PERS 2	12.83%	7.41%	20.24%
PERS 3	12.83%	5%-15%	

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>City Council</b>												
Mayor	1	1	1	1	1	1	1	1	1	1	1	1
City Council	6	6	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	7	7
<b>City Manager</b>												
City Manager	1	1	1	1	1	1	1	1	1	1	1	1
Assistant City Manager/ City Attorney	0	0	0	0	0	0	0	0	0	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1	1	1
Communications Officer	0	0	0	0	0	0	0	1	1	1	1	1
Land Use Consultant / Project Manager	1	1	0	0	0	0	0	0	0	0	0	0
City Attorney	1	1	1	1	1	1	1	1	1	0	0	0
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	0.46	0.46
Human Resources Director	1	1	1	1	1	1	1	1	1	1	1	1
Human Resources Specialist	1	1	1	1	1	1	1	1	1	1	1	1
HR Assistant	0	0	0	0	0	0	0	0	0	0	0	0
Civil Service / Chief Examiner	0	0	0	0	0	0	0	0	0	0	0	0
Capital Project Manager	0	0	0	0	0	0	0	0	0	1	1	1
On-Call	0	0.27	0	0	0	0	0	0	0	0	0	0
<i>Total City Manager</i>	6.46	6.73	5.46	5.46	5.46	5.46	5.46	6.46	6.46	7.46	7.46	7.46
<b>Police Department</b>												
Police Chief	1	1	1	1	1	1	1	1	1	1	1	1
Police Captain	2	2	2	2	2	2	2	2	2	2	2	2
Police Admin. Supervisor	1	1	1	1	1	1	1	1	1	1	1	1
Animal Control Supervisor	1	1	1	1	1	1	1	1	1	1	1	1
Animal Shelter Aide	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9
Animal Control Officer	2	2	2	2	2	2	2	2	2	2	2	2
Secretary / Records Clerk	3.45	3.75	3.5	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Code Enforcement Officer	2	2	2	2	2	2	2	2	2	2.5	2.5	2.5
Sergeant	5	5	4	5	5	5	5	5	5	5	5	5
Corporal	4	4	4	4	4	4	4	4	4	4	4	4
Officer First Class	7	7	11	13	15	15	15	16	16	16	13	13
Officer Second Class	2	5	3	2	0	2	1	1	1	1	0	1
Officer Third Class	0	3	2	2	2	0	1	1	1	1	1	3
Probationary Officer	8	2	0	0	1	1	1	0	0	0	3	0
<i>Total Police</i>	39.4	39.7	37.4	39.7	40.65	40.65	40.65	40.65	40.65	41.15	40.15	40.15

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Finance Department</b>												
Finance Director	1	1	1	1	1	1	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1	1	1	1	1	1	1
City Clerk	1	1	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	0.54	0.54
Applications Specialist	0	0	0	0	0	0	0	0	1	1	1	1
Utility Services Supervisor	1	1	1	1	1	1	1	1	1	1	1	1
Accounting Analyst	1	1	1	1	0	0	0	0	0	0	0	0
Accountant II	0	0	0	0	0	0	1	1	1	1	1	1
Senior Financial Analyst/Budget Officer	0	0	0	0	1	1	1	1	1	1	1	1
Administrative Assistant	0	0	0	0.5	0.5	0.5	0	0	0	0	0	0
Account Clerk I / RPZ	2	2	2	2	2	2	2	2	2	2	2	2
Account Clerk II	1	1	1	1	2	3	3	3	3	3	3	3
Accounting Specialist	2	2	2	2	2	2	2	2	2	2	2	2
Senior Account Clerk	0	0	0	0	0	0	0	0	0	0	0	0
Billing Specialist	1	1	1	1	1	1	1	1	1	1	1	1
Data Entry / Billing Clerk	1	1	1	1	1	0	0	0	0	0	0	0
Meter Reader	1.5	1.5	1.5	1	1	1	0.5	0.5	0	0	0	0
Payroll & Benefits Technician	1	1	0	0	0	0	0	0	0	0.5	0.5	0.5
Payroll / Accounting Specialist	1	1	1	1	1	1	1	1	1	1	1	1
Senior Utility Account Clerk	1	1	1	1	0	0	0	0	0	0	0	0
Senior Meter Reader	1	1	1	1	1	1	1	1	1	1	1	1
<i>Total Financial</i>	18	18	17	17	17	17	17	17	17.5	18.04	18.04	18.04
<b>Community Development</b>												
Community Development Director	1	1	1	1	1	1	1	1	1	1	1	1
Assistant Building Official	1	1	0	0	1	1	0	0	0	0	0	0
Building Official	0	0	0	0	0	0	1	1	1	1	1	1
Building Inspector	2	2	2	2	1	1	1	1	0	0	0	0
Building Inspector II	0	0	0	0	0	0	0	0	1	1	1	1
Building Plans Examiner	0	0	0	0	0	0	0	0	0	0	0	0
Economic Development Manager	0	0	0	0	0	0	0	0	0	0.63	0.63	0.63
Planning Supervisor	1	1	1	1	1	1	1	0	0	0	0	0
Associate Planner	0	0	0	0	0	0	1	1	1	1	1	1
Planner	1	1	1	1	0	0	0	0	0	0	0	0
Planning/Permit Technician	2	2	2	2	2	2	1	1	1	1	1	1
Secretary	0	0	0	0	0	0	0	0	0	0	1	1
Senior Planner	0	0	0	0	1	1	2	3	3	3	3	3
<i>Total Community Development</i>	8	8	7	7	7	7	8	8	8	8.63	9.63	9.63

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Public Works &amp; Utilities</b>												
Public Works & Utilities Director	0	0	0	0	0	0	0	0	0	1	1	1
Public Works Director	1	1	1	1	1	1	1	1	1	0	0	0
Assistant Public Works Director	1	1	1	1	1	1	1	1	1	1	1	1
Assistant City Engineer	0	0	1	1	1	1	1	1	1	1	0	0
Assistant City Engineer/ Transit Manager	0	0	0	0	0	0	0	0	0	0	1	1
Engineering Services Manager	0	0	0	0	0	0	0	0	0	1	1	1
City Engineer	1	1	1	1	1	1	1	1	1	0	0	0
Civil Engineer	1	1	0	0	0	2	2	2	2	2	2	2
Operations Analyst	2	2	2	2	2	2	2	2	2	1	1	1
Sr. Operations Analyst	0	0	0	0	0	0	0	0	0	1	1	1
Public Transit Manager	0	0	0	0	0	0	0	0	1	1	0	0
Assistant Transit Manager	0	0	0	0	0	0	0	0	0	0	1	1
Stormwater Utility Manager	0	1	1	1	1	1	1	1	1	1	1	1
Engineering Aide	1	1	1	1	1	0	0	0	0	0	0	0
Engineering Technician I	1	1	1	1	1	2	2	1	1	1	1	1
Engineering Technician II	1	1	1	1	1	0	0	0	0	1	1	1
Engineering Technician III (Arborist)	1	1	1	1	1	1	1	1	1	1	1	1
Development Coordinator	0	0	0	0	0	0	0	1	1	1	1	1
PW Administrative Secretary	1	1	1	1	1	1	1	1	1	1	1	1
Temporary Labor- Engineering	0.25	0.32	0	0	0	0	0	0	0	0	0	0
Street Foreperson	1	1	1	1	1	1	1	1	1	1	1	1
Water Foreperson	1	1	1	1	1	1	1	1	1	1	1	1
Sewer Foreperson	1	1	1	1	1	1	1	1	1	1	1	1
Shop Foreperson	1	1	1	1	1	1	1	1	1	1	1	1
Heavy Equipment Operator- Street	5	5	5	5	5	5	5	5	6	6	7	7
Temporary Laborers- Street	1.92	1.92	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	1	1
Senior Pipeman- Water	4	4	4	4	4	4	4	4	4	4	4	4
Plant Maintenance Tech- Water	1	1	1	1	1	1	1	1	1	1	1	1
Temporary Laborer- Water	1.42	1.42	1.5	1.5	1.5	1.5	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	1	1
Lab-Tech Operator	1	1	1	1	1	1	1	1	1	1	1	1
Treatment Plant Operator	5	5	5	5	5	5	5	5	5	5	5	5
Collection Serviceman	2	2	2	2	2	2	2	2	2	2	2	2
Temporary Laborers- Sewer	0.7	0.84	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58
Assistant Utilities Director	0	0	0	0	0	0	0	0	0	1	1	1
Energy Services Director	1	1	1	1	1	1	1	1	1	0	0	0
Special Projects Manager	0	0	0	0	0.25	0	0	0	0	0	0	0

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Electrical Engineer	1	1	1	1	1	1	1	1	1	1	1	1
Energy Services Resource Manager	1	1	1	1	1	0	0	0	0	0	0	0
Executive Assistant- Energy Services	1	1	1	1	1	1	0	0	0	0	0	0
Operations Analyst	0	0	0	0	0	0	1	1	1	1	1	1
Field Engineer	0.75	0	0	0	0	0	0	0	0	0	0	0
Gas Engineer	1	1	1	1	1	1	1	1	1	1	1	1
Operations Supervisor- Gas	1	1	1	1	1	1	1	0	0	0	0	0
Engineering and Operations Manager - Gas	0	0	0	0	0	0	0	1	1	0	0	0
Engineering and Operations Manager - Electric	1	1	1	1	1	1	1	1	1	1	1	1
Project Engineer	0	0	0	0	0	1	1	1	2	2	2	2
Rate Analyst	1	1	1	1	1	0	1	1	1	1	1	1
Power and Gas Manager	0	0	0	0	0	1	1	1	1	1	1	1
Energy Specialist	1	1	1	1	1	1	1	0	0	0	0	0
Engineering Specialist- Gas	0	0	0	0	1	1	1	1	1	1	1	1
Engineering Specialist- Light	1	1	1	1	1	1	1	1	1	1	1	1
Engineering Tech- Gas	1	1	1	1	0	0	0	0	0	0	0	0
Mapping / CAD Technician	1	0	0	0	0	0	0	0	0	0	0	0
Energy Auditor- Gas	0	0	0	0	0.5	0	0	0	0	0	0	0
Gas Foreman	1	1	1	1	1	1	1	1	1	1	1	1
Gas Journeyman	5	5	5	5	5	5	5	5	5	5	5	5
Gas Serviceman	1	1	1	1	1	1	1	1	1	1	1	1
Temporary Labor- Gas	0.25	0.25	0	0	0	0	0	0	0	0	0	0
Light Foreman	1	1	1	1	1	1	1	1	1	1	1	1
Light Serviceman	1	1	1	1	1	1	1	1	1	1	1	1
Lineman	5.5	5.5	5	5	6	5	5	5	6	6	6	6
Meterman	2	2	0	0	0	0	0	0	0	0	0	0
Apprentice	0	0	0	0	0	1	1	1	1	1	1	1
Temporary Labor- Light	0.3	0	0	0	0.25	0	0	0	0	0	1	1
Equipment Mechanic	2	2	2	2	2	2	2	2	2	2	2	2
Sr. Mechanic	0	0	0	0	0	0	0	0	1	1	1	1
Plant Maintenance- Shop	1	1	1	1	1	1	1	1	1	1	1	1
Warehouseperson	1	1	1	1	1	1	1	1	1	1	1	1
Temporary Student Laborer- Shop	0.58	0.58	0.58	0.58	0.58	0.58	0.59	0.59	0.59	0.59	0.59	0.59
Temporary Laborer- Stormwater	0	0	0	0	1.17	1.17	1.16	1.16	1.16	1.16	1.16	1.16
<i>Total Public Works &amp; Utilities</i>	<i>73.67</i>	<i>72.83</i>	<i>69.58</i>	<i>69.58</i>	<i>72.75</i>	<i>72.75</i>	<i>73.75</i>	<i>72.75</i>	<i>77.75</i>	<i>77.75</i>	<i>79.75</i>	<i>79.75</i>

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Parks and Recreation</b>												
Parks and Recreation Director	1	1	1	1	1	1	1	1	1	1	1	1
Aquatic and Recreation Supervisor	1	1	1	1	1	1	1	1	1	1	1	1
ERRC Coordinator	1	1	1	1	1	1	1	1	1	1	1	1
Recreation Aide- ERRC	1.24	1.24	1.24	1.24	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	1	1
Senior Services Coordinator	1	1	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	1	1
Adult Activity Rec Leader III	0.45	0.45	0	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45	0.45
Aquatic / Recreation Leader	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	1.48	1.48
Lifeguard	5.96	5.12	5.96	4.87	4.87	4.87	4.87	4.87	4.87	4.87	3.81	3.81
Instructor	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	1.23	1.23
Recreation Aide	0.75	0.75	0.75	0	0	0	0	0	0	0	0.62	0.62
Custodian	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58	0.58
Recreation Leader	1.36	1.36	0.7	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Sports Officials I-V	0	0	0	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43	1.43
Recreation Leader- Tiny Tots	0	0	0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0	0
SBYC Recreation Leader	0	0	0	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Parks Foreman	1	1	1	1	1	1	1	1	1	1	1	1
Park Maintenance Technician	3	3	2	3	3	3	4	4	4	4	4	4
Temporary Laborers- Parks	2.53	2.53	2.53	2.53	2.53	2.53	3.17	3.17	3.17	3.17	3.17	3.17
<i>Total Parks &amp; Recreation</i>	25	24.2	22.9	24.4	24.4	24.4	26	26	26	26.03	26.03	26.03
<b>Library</b>												
Library Director	1	1	1	1	1	1	1	1	1	1	1	1
Librarian	1	1	1	1	1	1	1	1	1	1	1	1
Hal Holmes Office Assistant	0.45	0	0	0	0	0	0	0	0	0	0	0
Hal Holmes Facility Assistant	0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.95	0.45	0.45	0.45
Facility Coordinator	0	0	0	0	0	0	0	0	0	1	1	1
Hal Holmes Office Manager	1	0	0	0	0	0	0	0	0	0	0	0
Library Administrative Assistant	0	1	1	1	1	1	1	1	1	0	0	0
Library Aide	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.38	0.38	0.38	0.38
Library Associate	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.75	3.75	3.75
Library Assistant	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15	3.15
Library Specialist	0.75	0	0	0	0	0	0	0	0	0.75	0.75	0.75
Office Specialist	0.45	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.45	0.45	0.45
<i>Total Library</i>	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.73	11.93	11.93	11.93

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Telecom / IT</b>												
IT Manager	0	0	0	0	0	1	0	0	0	0	0	0
IT and Telecommunications Manager	0	0	0	0	0	0	1	1	1	1	1	1
IT Systems Administrator	1	1	1	1	1	1	2	2	2	2	2	2
Network / Desktop Analyst	1	1	1	1	1	0	0	0	0	0	0	0
GIS Coordinator	0	0	0	0	0	0	1	1	1	1	1	1
GIS Specialist	1	1	1	1	1	1	1	1	1	1	1	1
GIS Technician	0	0	0	0	0	0	1	0	0	0	0	0
<i>Total Telecom/IT</i>	3	3	3	3	3	3	6	5	5	5	5	5

**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

**Debt Limit Calculation**

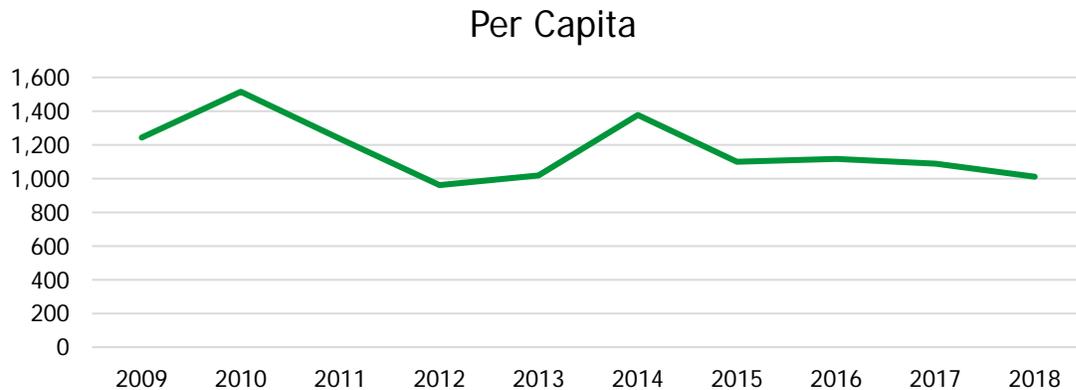
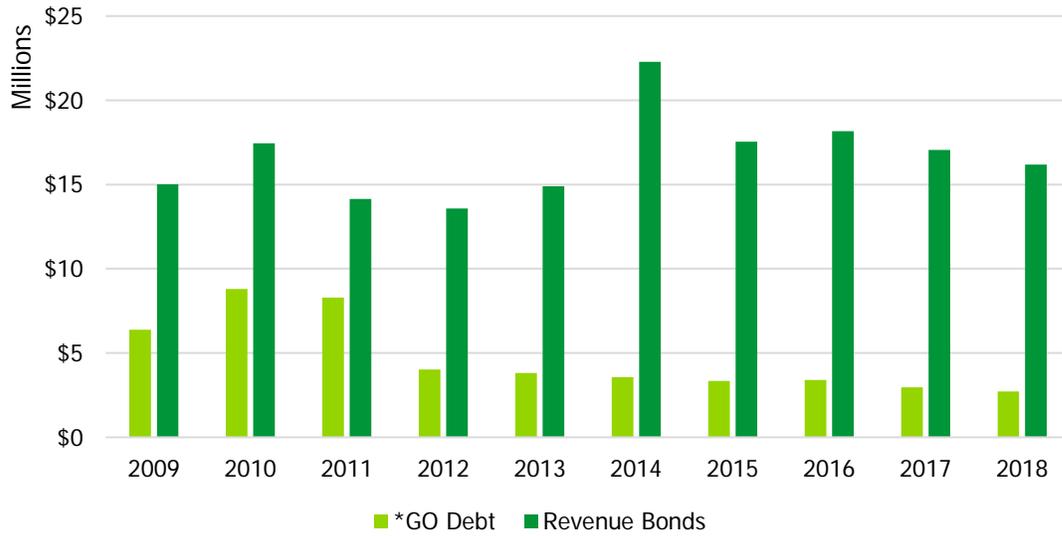
<b>Calculation of Limitation of Indebtedness</b>		
		<b>Remaining Debt Capacity</b>
<b>Total Taxable Property Value</b>	<b>\$ 1,554,480,505</b>	
2.5% General purpose limit is allocated between:	38,862,013	
Up to 1.5% debt without a vote <i>(RCW 39.36.020)</i>	23,317,208	
Less: Outstanding Debt (non-voted)	2,051,200	
Less: Excess of Debt with a Vote	0	
Add: Available Assets	422,705	
Equals remaining debt capacity without a vote		\$21,688,713
Up to 2.5% debt with a vote <i>(RCW 39.36.020)</i>	37,233,518	
Less: Outstanding Debt (voted)	660,000	
Add: Available Assets	91,316	
Equals remaining debt capacity with a vote		\$36,664,834
2.5% Utility purpose limit, voted <i>(RCW 39.36.020)</i>	38,862,013	
Less: Outstanding Debt	0	
Less: Contracts Payable	0	
Add: Available Assets	0	
Equals remaining debt capacity- Utility purpose, voted		\$38,862,013
2.5% Open Space, park & capital facilities, voted <i>(RCW 39.36.020)</i>	38,862,013	
Less: Outstanding Debt	0	
Less: Contracts Payable	0	
Add: Available Assets	0	
Equals remaining debt capacity - Open space, park & capital facilities, voted		\$38,862,013

CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

Ratios of Outstanding Debt by Type and Per Capita

Last Ten Fiscal Years

Fiscal Year	GO Debt	Revenue Bonds	Interfund Loan	Total	Population	Per Capita
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	3,570,000	22,289,816	3,499,657	25,859,816	18,774	1,377.43
2015	3,345,000	17,550,310	2,023,955	20,895,310	19,001	1,099.70
2016	3,395,243	18,159,295	1,559,657	21,554,538	19,310	1,116.24
2017	2,971,200	17,048,706	1,269,657	21,289,563	19,550	1,088.98
2018	2,711,200	16,184,152	964,657	19,860,009	19,660	1,010.17

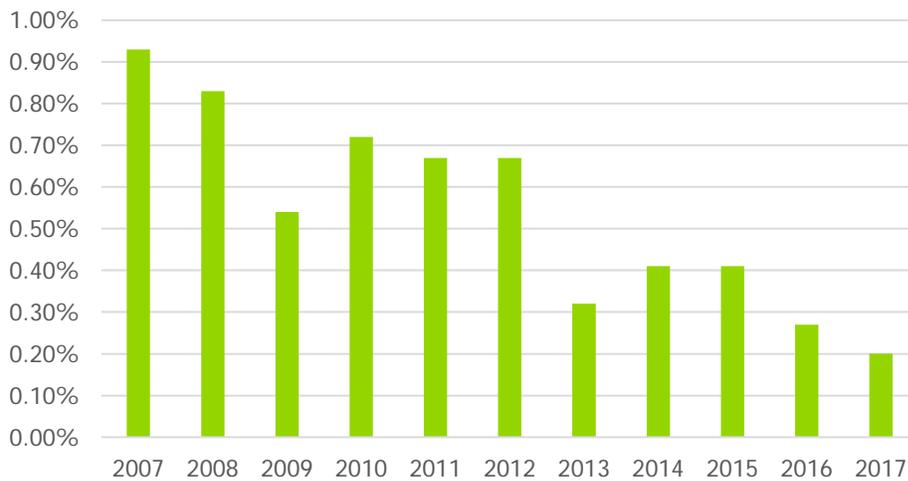


CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

**Outstanding General Obligation to Assessed Value  
Last Ten Fiscal Years**

Year	GO Debt	Assessed Value	GO as a % of Assessed Value
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%
2015	3,345,000	1,270,554,665	0.41%
2016	3,395,243	1,279,728,737	0.27%
2017	2,971,200	1,481,783,012	0.20%
2018	2,711,200	1,554,480,505	0.17%
2009	6,391,947	1,194,400,244	0.54%

GO Debt as a % of Assessed Value



**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

**Outstanding General Obligation to Debt Limit**

Last Ten Fiscal Years

Fiscal Years	GO Debt	Debt Limit	GO as a % of Debt Limit
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%
2015	3,345,000	31,764,000	10.53%
2016	3,395,243	31,993,218	10.61%
2017	2,971,200	34,199,536	8.69%
2018	2,711,200	38,862,013	6.98%

GO as a % of Debt Limit



**CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET**

**Top Ten Property Tax Payers**

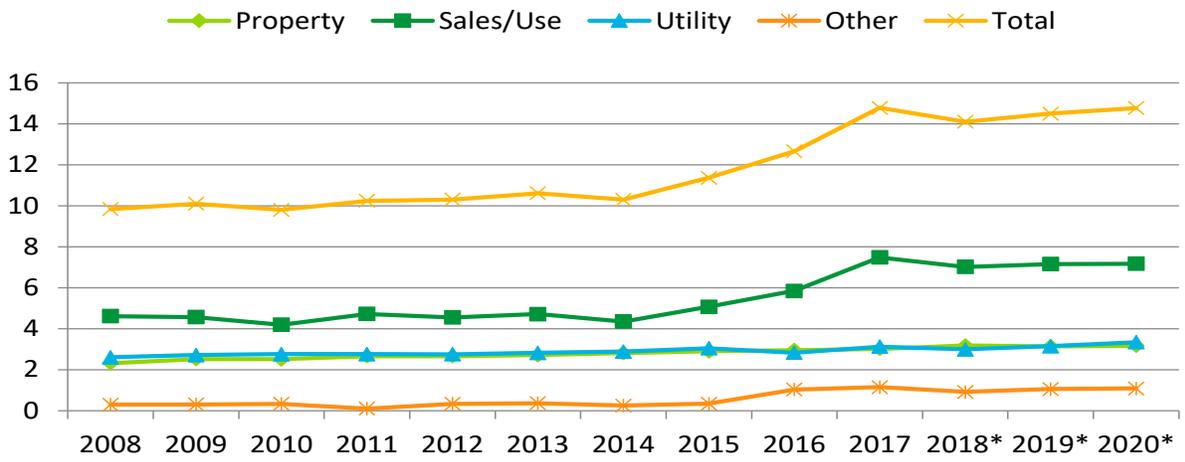
Taxpayer	2018 Assessed Value	% of Total Assessed Value
BARCLAY ELLENSBURG LLC,	\$18,712,160	1.26%
FRED MEYER STORES INC,	16,457,460	1.10%
GREENBAUM FAMILY LIMITED PARTNERSHIP,	14,651,860	0.98%
THE MEADOWS ELLENSBURG LLC ETAL,	14,236,300	0.96%
TIMOTHY PARK LLC,	13,152,350	0.88%
TWIN CITY FOODS INC,	13,120,340	0.88%
RIEXINGER,KEITH D & TAMRA	11,266,190	0.76%
PAUTZKE BAIT CO INC,	11,092,020	0.74%
BOE INVESTMENTS LLC,	8,964,900	0.60%
UNIVERSITY COURT APTS LLC,	8,630,470	0.58%
	\$130,284,050	8.75%

CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

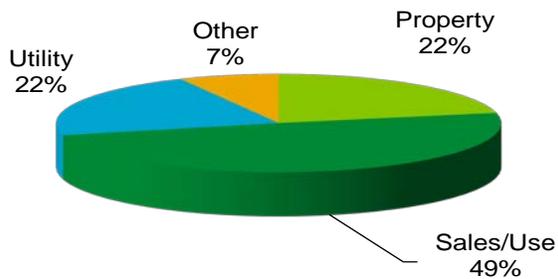
Tax Revenue by Source – Governmental Funds

Last Ten Fiscal Years

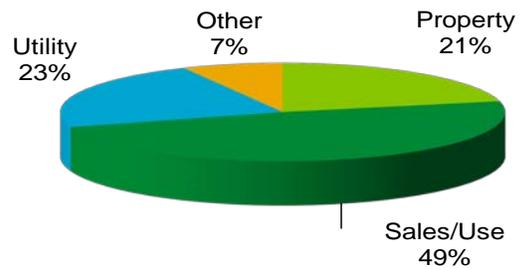
Fiscal Year	Property Tax	Sales/Use Tax	Utility Tax	Other Taxes	Total
2008	2,319,286	4,613,737	2,607,386	295,066	9,835,475
2009	2,524,180	4,565,107	2,713,196	302,300	10,104,783
2010	2,511,511	4,193,191	2,759,717	332,087	9,796,506
2011	2,660,939	4,723,417	2,756,828	102,942	10,244,126
2012	2,661,086	4,553,430	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	2,951,773	5,845,898	2,833,448	1,032,004	12,663,123
2017	3,019,337	7,482,063	3,122,014	1,151,698	14,775,112
2018*	3,182,752	7,013,489	2,990,583	917,625	14,104,448
2019*	3,141,265	7,154,200	3,148,037	1,056,625	14,500,127
2020*	3,170,927	7,172,639	3,341,861	1,085,625	14,771,052



2019 Tax Revenue By Source



2020 Tax Revenue By Source



\* As Budgeted

CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

**Utility Tax Rates**

**Current Utility Tax Rates as of 1/1/2019**

<b>Utility</b>	<b>Rate</b>	<b>Maximum</b>
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

2019/2020 Budget Enhancements

<b>General Governmental</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	City Hall Lock/Security Upgrade	General	\$25,000	\$0		Yes
Total General Fund			\$25,000	\$0		

<b>Finance Department</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	CAFROnline software service Project	012	\$6,500	\$3,000	(Utility Funds)	Yes
2	CIS Replacement Project	012	\$425,000	\$335,000	(Utility Funds)	No
3	Payroll Staffing	012	\$53,815	\$54,669	FTE	Yes
4	GP Hosting Project	012	\$65,652	\$48,852	(Utility Funds)	Yes
5	Itron MC3Lite Drive-by Data Collector	012	\$20,000	\$0	(Utility Funds)	Yes
Total Finance Department			\$570,967	\$441,521		

<b>Police Department</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Line Item Budget Increases (known escalators)					
	• Jail Fees	016	100,000	100,000	Outside City Control	Yes
	• Jail Medical Supplies (RX)	016	10,000	10,000	Outside City Control	Yes
	• Jail Medical Services	016	15,000	15,000	Outside City Control	Yes
	• Admin Professional Services	016	5,100	5,100	Outside City Control	Yes
	• Admin Rentals & Leases	016	1,000	2,500	Outside City Control	Yes
	• Police Operations Supplies	016	4,153	4,153	Outside City Control	Yes
	• Admin Supplies	016	2,000	2,000	Outside City Control	Yes
	• Police Operations Prof Services	016	2,000	2,000	Outside City Control	Yes
2	Patrol Cars/Staff Cars	016	\$78,025	\$82,007	Shop Fund	Yes
3	ACO Software	016	\$6,000	\$6,000		Yes
4	Traffic Enforcement Proposal	016	\$0	\$0		Yes
5	Animal Shelter Fee Increase	016	\$0	\$0	\$4,000 annual revenue	Yes
Total Police Department			\$223,278	\$228,760		

<b>Community Development Department</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Planning Secretary	017	\$70,617	\$72,049	FTE	Yes
Total Community Development Department			\$70,617	\$72,049		

CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

<b>Engineering</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Engineering Personnel Request	019	\$101,542	\$94,394	FTE (General Fund)	No
		Total Engineering	\$101,542	\$94,394		

<b>Parks &amp; Recreation</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Main Pool Boiler for Kittitas Valley Memorial Pool	022	\$20,000	\$0		Yes
2	Fitness Equipment for Kittitas Valley Memorial Pool	022	\$15,000	\$15,000		Yes
3	Re-Tile Kittitas Valley Memorial Pool Spa	022	\$41,000	\$0		Yes
		Total Parks & Rec	\$76,000	\$15,000		

<b>Library/ Hal Holmes</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Library Management System-SirsiDynix	023	\$1,000	\$1,000		Yes
2	Library Aide	023	\$9,360	\$9,360	FTE (General Fund)	No
3	Eliminate Late Fees	023	\$7,350	\$7,350	Revenue	No
4	Office Specialist- Additional Hours	023	\$3,029	\$3,029	FTE (General Fund)	Yes
5	YS Assistant-Summer Hours	023	\$1,000	\$1,000		No
		Total Library	\$21,739	\$21,739		

<b>Street Division</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Capital Equipment Purchases	120	\$116,000	\$0	Equipment (Rental)	Yes
		Total Street Fund	\$116,000	\$0		

2	Arterial Street Projects	123	\$5,769,480	\$2,307,000	Capital	Yes
		Total Arterial Street Fund	\$5,769,480	\$2,307,000		

3	Sidewalk Projects	366	\$587,160	\$300,000	Capital	Yes
		Total Sidewalk Fund	\$587,160	\$300,000		

CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

<b>Natural Gas Utility</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Cogsdale Geolocation Mgt & Mobile Work Projects	Gas	\$24,160	\$3,400	Info Tech	Yes
2	New Metering Equipment Projects	Gas	\$40,000	\$20,000	Capital	Yes
3	Catholic Protection System Study Project	Gas	\$50,000			Yes
4	Gas Division Intern Option 2	Gas	\$22,517	\$22,954	FTE	Yes
5	Gas Division Intern Option 1	Gas	\$13,478	\$13,749	FTE	No
6	New Gas Mains Projects	Gas	\$245,500	\$230,000	Capital	Yes
7	Vector Truck Rental Projects	Gas	\$25,000	\$25,000	Equipment	Yes
Total Natural Gas Utility			\$420,655	\$315,103		

<b>Electric Utility</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Anderson Rd. to Umptanum Tie	Light	\$150,000	\$0	Capital	Yes
2	D1 Dolarway Substation Improvement	Light	\$117,000	\$117,000	Capital	Yes
3	Temporary Lineman /Groundman	Light	\$89,370	\$91,143	FTE	Yes
4	Dolarway Bridge	Light	\$20,000	\$0	Capital	Yes
5	Mountain View Re-conductor	Light	\$0	\$170,000	Capital	Yes
6	Street Lighting Pole Replacement and Improvements	Light	\$40,000	\$40,000	Capital	Yes
7	Vector Truck Rental Projects	Light	\$25,000	\$25,000	Equipment	Yes
8	Willow St. Electrical Relocation	Light	\$50,000	\$0	Capital	Yes
Total Electric Utility			\$491,370	\$443,143		

<b>Water Utility</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Water Distribution Main Extensions	Water	\$40,000	\$40,000	Capital	Yes
2	Water Distribution Main Oversizing	Water	\$40,000	\$40,000	Capital	Yes
3	Bull Road Water Main Extension	Water	\$100,000	\$0	Capital	Yes
4	Christy Ave Water Main	Water	\$200,000	\$0	Capital	Yes
5	Memorial Park Water Main Relocation	Water	\$50,000	\$0	Capital	Yes
6	Seattle Ave Water Main Loop	Water	\$0	\$320,000	Capital	Yes
7	Water- Meters & ERTs	Water	\$160,000	\$0	Capital	Yes
8	Water Fire Hydrants	Water	\$12,000	\$12,000	Capital	Yes
9	Hayward Hill Well & Rte. 10 Well Pump & Motor Rebuild	Water	\$50,000	\$50,000	Capital	Yes
10	Drilling Illinois Well	Water	\$950,000	\$0	Capital	Yes
11	Illinois Well Well House & Motor Control Center	Water	\$150,000	\$1,350,000	Capital	Yes
12	Main Extension - Illinois Well to High Zone	Water	\$0	\$300,000	Capital	Yes
Total Water Utility			\$602,000	\$412,000		

CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

<b>Sewer Utility</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Bull Road Main Extension	Sewer	\$100,000	\$0	Capital	Yes
2	Sewer Main Extension	Sewer	\$30,000	\$30,000	Capital	Yes
3	Sewer Main Oversizing	Sewer	\$30,000	\$30,000	Capital	Yes
4	Cured-in-place Sewer Line Rehabilitation	Sewer	\$125,000	\$120,000	Capital	Yes
5	Anderson Rd. Sewer Main Extension	Sewer	\$0	\$700,000	Capital	Yes
6	Willow St. Sewer Main Extension	Sewer	\$345,000	\$0	Capital	Yes
7	Wastewater Treatment Facility Electrical Improvements	Sewer	\$700,000	\$500,000	Capital	Yes
Total Sewer Utility			\$1,330,000	\$1,380,000		

<b>Shop/ Warehouse</b>						
Item #	Item Description	Fund/Dept	2019	2020	Impacts	Funded?
1	Equipment	531	\$329,000	\$145,000	Capital; Rental Rates	Yes
Total Engineering			\$329,000	\$145,000		
Department Requests - All Funds			\$10,163,841	\$5,734,188		

Other major cost increase drivers include mandated increases for Retirement and L&I Insurance and Medical Insurance premiums, and bargained wages.

## Budget Glossary

**Adopted Budget** – Budget adopted by the Ellensburg’s City Council that goes into effect on January 1<sup>st</sup>, including amendments through December 31<sup>st</sup>, 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 2019/2020 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 2019/2020 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 2019/2020 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.

## CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

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

**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.

## CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

**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.

**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.

## CITY OF ELLENSBURG 2019/2020 BIENNIAL BUDGET

**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.

**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.