

# 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 the City medical insurance is provided through a partial self-insured program and we are continuing the program in 2017-2018.

### **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 2017/2018 BIENNIAL BUDGET**

**Pension Plans  
Rate Contributions  
(Effective 7/01/2017)**

Plan	Contribution Rates		
	City	Employee	Total
LEOFF 1			
LEOFF 2	8.75%	8.41%	17.16%
PERS 1	12.52%	6.00%	18.52%
PERS 2	12.52%	7.38%	19.90%
PERS 3	12.52%	5%-15%	



**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>City Council</b>										
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>	<i>7</i>									
<b>City Manager</b>										
City Manager	1	1	1	1	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1	1	1	1	1
Communications Officer	0	0	0	0	0	0	0	1	1	1
Land Use Consultant / Project Manager	1	1	0	0	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	1	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	0.27	0	0	0	0	0	0	0	0
<i>Total City Manager</i>	<i>6.46</i>	<i>6.73</i>	<i>5.46</i>	<i>5.46</i>	<i>5.46</i>	<i>5.46</i>	<i>5.46</i>	<i>6.46</i>	<i>6.46</i>	<i>6.46</i>
<b>Financial Services</b>										
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
Applications Specialist	0	0	0	0	0	0	0	0	1	1
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	0	0	0	0	0	0
Accountant II	0	0	0	0	0	0	1	1	1	1
Senior Accounting Analyst/Budget Officer	0	0	0	0	1	1	1	1	1	1
Administrative Assistant	0	0	0	0.5	0.5	0.5	0	0	0	0
Account Clerk I / RPZ	2	2	2	2	2	2	2	2	2	2
Account Clerk II	1	1	1	1	2	3	3	3	3	3
Accounting Specialist	2	2	2	2	2	2	2	2	2	2
Senior Account Clerk	0	0	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	0	0	0	0	0
Meter Reader	1.5	1.5	1.5	1	1	1	0.5	0.5	0	0
Payroll & Benefits Technician	1	1	0	0	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	0	0	0	0	0	0
Senior Meter Reader	1	1	1	1	1	1	1	1	1	1
<i>Total Financial</i>	<i>18</i>	<i>18</i>	<i>17</i>	<i>17</i>	<i>17</i>	<i>17</i>	<i>17</i>	<i>17</i>	<i>17.5</i>	<i>17.5</i>

Increase of Administrative Assistant from half time to full time; Reduction of Meter Reader from full time to half time; Addition of Communications Officer in 2016; Addition of Accountant II in 2015 and Applications Specialist in 2017 (Transfer from IT).

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Police Department</b>										
Police Chief	1	1	1	1	1	1	1	1	1	1
Police Captain	2	2	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	0.9	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
Secretary / Records Clerk	3.45	3.75	3.5	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
Sergeant	5	5	4	5	5	5	5	5	5	5
Corporal	4	4	4	4	4	4	4	4	4	4
Officer First Class	7	7	11	13	15	15	15	16	16	16
Officer Second Class	2	5	3	2	0	2	1	1	1	1
Officer Third Class	0	3	2	2	2	0	1	1	1	1
Probationary Officer	8	2	0	0	1	1	1	0	0	0
<i>Total Police</i>	39.40	39.70	37.40	39.70	40.65	40.65	40.65	40.65	40.65	40.65
<b>Community Development</b>										
Community Development Director	1	1	1	1	1	1	1	1	1	1
Assistant Building Official	1	1	0	0	1	1	0	0	0	0
Building Official	0	0	0	0	0	0	1	1	1	1
Building Inspector	2	2	2	2	1	1	1	1	0	0
Building Inspector II	0	0	0	0	0	0	0	0	1	1
Building Plans Examiner	0	0	0	0	0	0	0	0	0	0
Planning Supervisor	1	1	1	1	1	1	1	0	0	0
Associate Planner	0	0	0	0	0	0	1	1	1	1
Community Development Admin Secretary	0	0	0	0	0	0	0	0	0	0
Planner	1	1	1	1	0	0	0	0	0	0
Planning/Permit Technician	2	2	2	2	2	2	1	1	1	1
Secretary	0	0	0	0	0	0	0	0	0	0
Senior Planner	0	0	0	0	1	1	2	3	3	2
<i>Total Community Development</i>	8	8	7	7	7	7	8	8	8	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; Limited Duration Senior Planner hired for Comprehensive Plan development in 2016-2017.

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Engineering / Public Works</b>										
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	1	1	1	1	1	1	1	1
City Engineer	1	1	1	1	1	1	1	1	1	1
Civil Engineer	1	1	0	0	0	2	2	2	2	2
Operations Analyst	2	2	2	2	2	2	2	2	2	2
Public Transit Manager	0	0	0	0	0	0	0	0	1	1
Stormwater Utility Manager	0	1	1	1	1	1	1	1	1	1
Engineering Aide	1	1	1	1	1	0	0	0	0	0
Engineering Technician I	1	1	1	1	1	2	2	1	1	1
Engineering Technician II	1	1	1	1	1	0	0	0	0	0
Engineering Technician III (Arborist)	1	1	1	1	1	1	1	1	1	1
Development Coordinator	0	0	0	0	0	0	0	1	1	1
PW Administrative Secretary	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
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	6	6
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	1.42	1.42	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
Lab-Tech Operator	1	1	1	1	1	1	1	1	1	1
Treatment Plant Operator	5	5	5	5	5	5	5	5	5	5
Collection Serviceman	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
Equipment Mechanic	2	2	2	2	2	2	2	2	2	2
Sr. Mechanic	0	0	0	0	0	0	0	0	1	1
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	0.58	0.58	0.58	0.58	0.58	0.58	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
<i>Total Engineering / Public Works</i>	43.87	45.1	44.6	44.6	45.8	46.8	46.8	46.8	46.8	46.8

Cleanup of Temporary Laborer/Student Laborer to match budgeted FTE. Addition of Sr. Mechanic and Public Transit Manager in 2017. Hire of Heavy Equipment Operator position eliminated in great recession.

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Parks and Recreation</b>										
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	1.24	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
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	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
Lifeguard	5.96	5.12	5.96	4.87	4.87	4.87	4.87	4.87	4.87	4.87
Instructor	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03	2.03
Recreation Aide	0.75	0.75	0.75	0	0	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	1.36	1.36	0.7	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Sports Officials I-V				1.43	1.43	1.43	1.43	1.43	1.43	1.43
Recreation Leader- Tiny Tots				0.1	0.1	0.1	0.1	0.1	0.1	0.1
SBYC Recreation Leader				0.4	0.4	0.4	0.4	0.4	0.4	0.4
Park Attendants	0	0	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	2	3	3	3	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
<i>Total Parks &amp; Recreation</i>	25	24.2	22.9	24.4	24.4	24.4	26	26	26	26
<b>Library</b>										
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	0.45	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	0.95
Hal Holmes Office Manager	1	0	0	0	0	0	0	0	0	0
Library Administrative Assistant	0	1	1	1	1	1	1	1	1	1
Library Aide	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.38	0.38
Library Associate	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Library Assistant	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
Office Specialist	0.45	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<i>Total Library</i>	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.73	11.73

25% increase in temporary labor for Parks beginning in 2015; Additional Mark Maintenance Technician beginning in 2015; Library FTE adjustments for 2017 budget

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

Function/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Energy Services / IT</b>										
Energy Services Director	1	1	1	1	1	1	1	1	1	1
Special Projects Manager	0	0	0	0	0.25	0	0	0	0	0
Electrical Engineer	1	1	1	1	1	1	1	1	1	1
Energy Services Resource Manager	1	1	1	1	1	0	0	0	0	0
Executive Assistant- Energy Services	1	1	1	1	1	1	0	0	0	0
Operations Analyst	0	0	0	0	0	0	1	1	1	1
Field Engineer	0.75	0	0	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	1	0	0	0	0
IT and Telecommunications Manager	0	0	0	0	0	0	1	1	1	1
IT Systems Administrator	1	1	1	1	1	1	2	2	2	2
Network / Desktop Analyst	1	1	1	1	1	0	0	0	0	0
Operations Supervisor- Gas	1	1	1	1	1	1	1	0	0	0
Engineering and Operations Manager - Gas	0	0	0	0	0	0	0	1	1	1
Operations Supervisor- Electric	1	1	1	1	1	1	1	1	1	1
Project Engineer	0	0	0	0	0	1	1	1	2	2
Rate Analyst	1	1	1	1	1	0	1	1	1	1
Power and Gas Manager	0	0	0	0	0	1	1	1	1	1
Energy Specialist	1	1	1	1	1	1	1	0	0	0
Engineering Specialist- Gas	0	0	0	0	1	1	1	1	1	1
Engineering Specialist- Light	1	1	1	1	1	1	1	1	1	1
Engineering Tech- Gas	1	1	1	1	0	0	0	0	0	0
Engineering Tech- Light	0	0	0	0	0	0	0	0	0	0
Mapping / CAD Technician	1	0	0	0	0	0	0	0	0	0
Energy Auditor- Gas	0	0	0	0	0.5	0	0	0	0	0
GIS Coordinator	0	0	0	0	0	0	1	1	1	1
GIS Specialist	1	1	1	1	1	1	1	1	1	1
GIS Technician	0	0	0	0	0	0	1	0	0	0
Gas Foreman	1	1	1	1	1	1	1	1	1	1
Gas Journeyman	5	5	5	5	5	5	5	5	5	5
Gas Serviceman	1	1	1	1	1	1	1	1	1	1
Gas Technician	0	0	0	0	0	0	0	0	0	0
Temporary Labor- Gas	0.25	0.25	0	0	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	5.5	5.5	5	5	6	5	5	5	6	6
Meterman	2	2	0	0	0	0	0	0	0	0
Groundman	0	0	0	0	0	0	0	0	0	0
Apprentice	0	0	0	0	0	1	1	1	1	1
Temporary Labor- Light	0.3	0	0	0	0.25	0	0	0	0	0
<b>Total Energy Services</b>	<b>32.80</b>	<b>30.75</b>	<b>28.00</b>	<b>28.00</b>	<b>30.00</b>	<b>29.00</b>	<b>33.00</b>	<b>31.00</b>	<b>33.00</b>	<b>33.00</b>

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; GIS Coordinator replaced GIS Specialist in 2015; GIS Specialist replaced GIS Technician in 2016; Addition of Project Engineer and Lineman in 2017; IT applications Specialist added in 2015, transferred to IT in 2017; IT Systems Administrator - DBA added in 2015

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

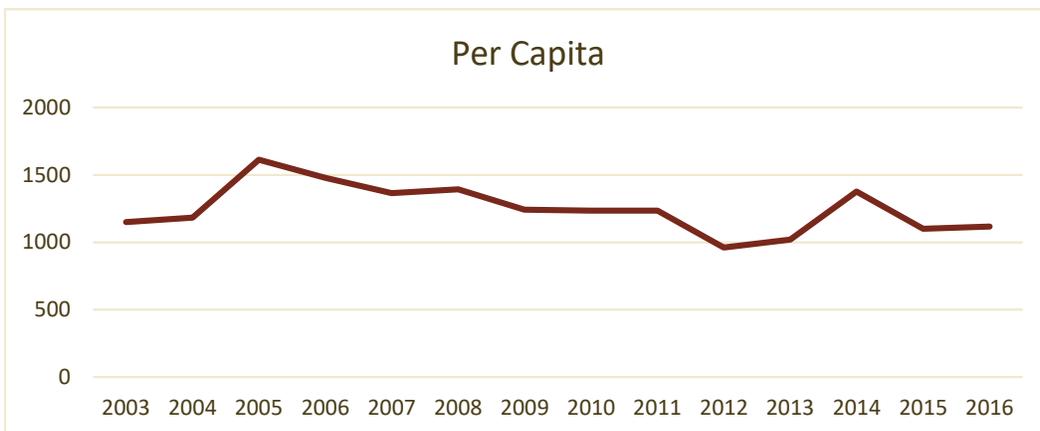
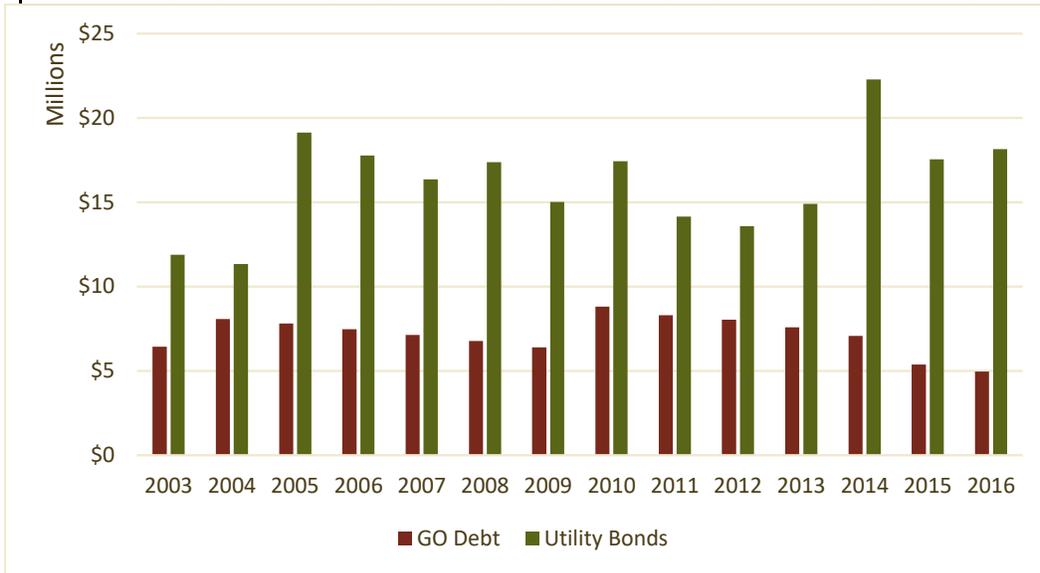
**Debt Limit Calculation**

<b>SECTION I.</b>	Without a vote of the People				
	Legal Limits @ 1.5% of	\$1,279,728,737			\$19,195,931
	G. O. Bonds Payable		\$2,460,243		
	Cash on Hand		39,889		
	Liabilities Less Assets			<u>2,420,354</u>	
	Other Liabilities:		0		
	Assets		0		
	Liabilities Less Assets			<u>0</u>	
	<b>TOTAL LIABILITIES LESS ASSETS</b>				2,420,354
	<b>Margin of Indebtedness Still Available</b>				<u><u>\$16,775,577</u></u>
<b>SECTION II.</b>	With a 3/5 vote of the People				
	Legal Limits @ 2 1/2% of	\$1,279,728,737			\$31,993,218
	G. O. Bonds Payable		\$935,000		
	Cash on Hand	\$68,570			
	Taxes/Interest Receivable	7,104			
	Liabilities Less Assets		75,673		
	Net General Indebtedness from Section I			\$859,327	
				<u>2,420,354</u>	3,279,680
	<b>Margin of Indebtedness Still Available</b>				<u><u>\$28,713,538</u></u>
<b>SECTION III.</b>	Indebtedness for Utility Purposes				
	With 3/5 vote of the People				
	Legal Limits @ 2.5% of	\$1,279,728,737			\$31,993,218
	Combined from Sections I and II				<u>0</u>
	<b>Margin of Indebtedness Still Available</b>				<u><u>\$31,993,218</u></u>
<b>SECTION IV.</b>	Indebtedness for Open Space and Parks				
	Legal Limits @ 2.5% of	\$1,279,728,737			\$31,993,218
	Combined form Section I, II, and III				<u>0</u>
	<b>Margin of Indebtedness Still Available</b>				<u><u>\$31,993,218</u></u>

CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

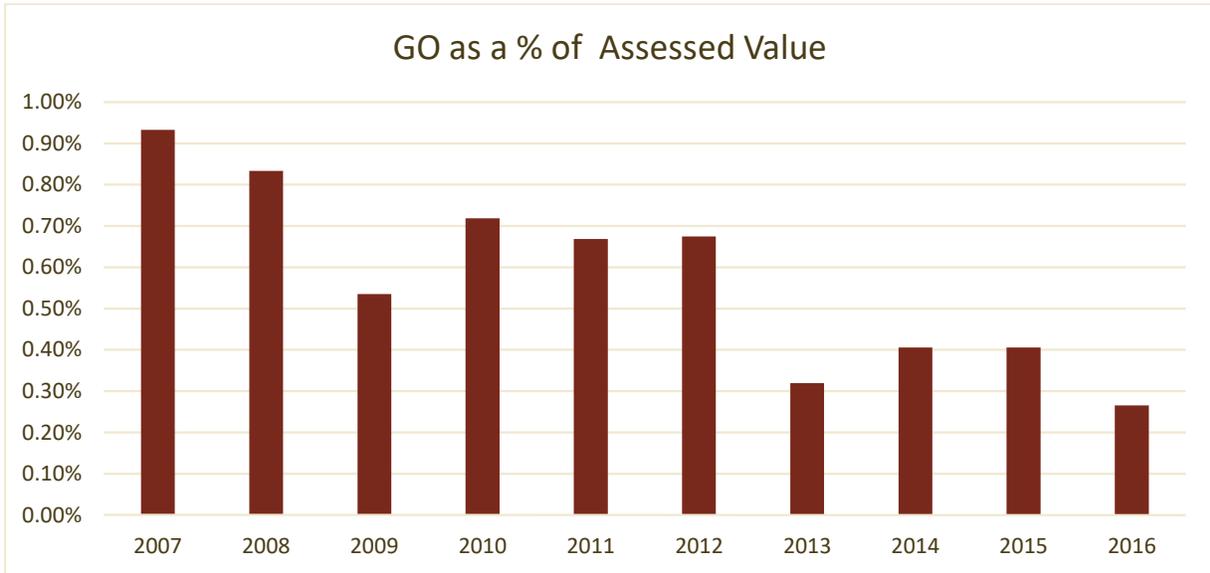
**Ratios of Outstanding Debt by Type and Per Capita  
Last Ten Fiscal Years**

Fiscal Years	*GO Debt	Revenue Bonds	**Interfund Loan	Total	Population	Per Capita
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	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



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

Fiscal Years	GO Debt	Assessed Valuation	GO as a % of Assessed Value
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%
2015	3,345,000	1,270,554,665	0.41%
2016	3,395,243	1,279,728,737	0.27%

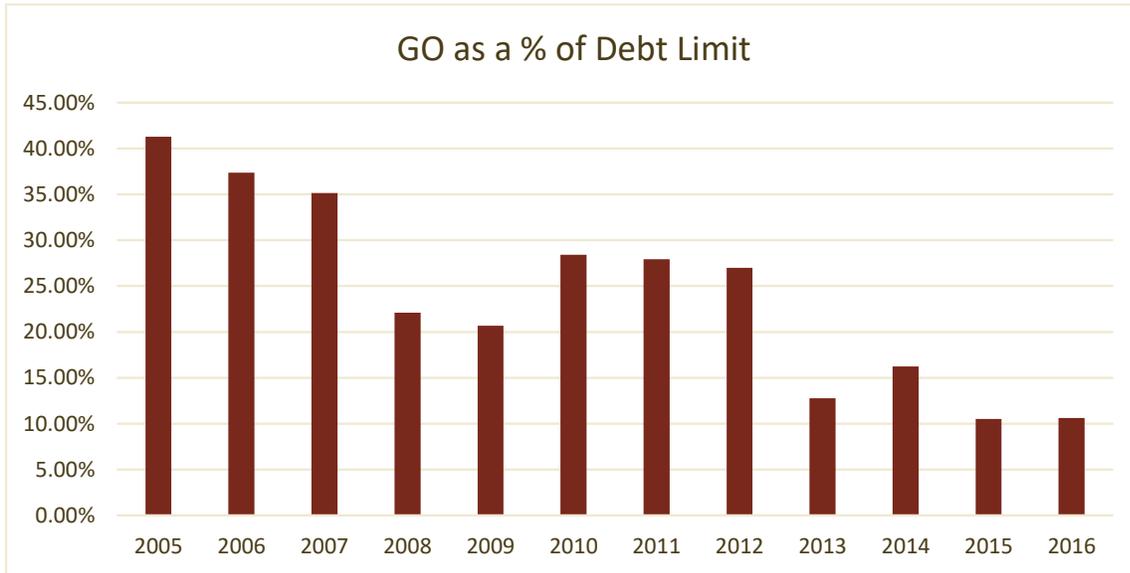


## Outstanding General Obligation to Debt Limit

Last Ten Fiscal Years

Fiscal Years	*GO Debt	Debt Limit	GO as a % of Debt Limit
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%
2015	3,345,000	31,764,000	10.53%
2016	3,395,243	31,993,218	10.61%

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



## Top Ten Property Tax Payers

CITY OF ELLENSBURG, WASHINGTON  
 PRINCIPAL PROPERTY TAXPAYERS  
 As of December 31, 2015  
 (amount expressed in thousands)

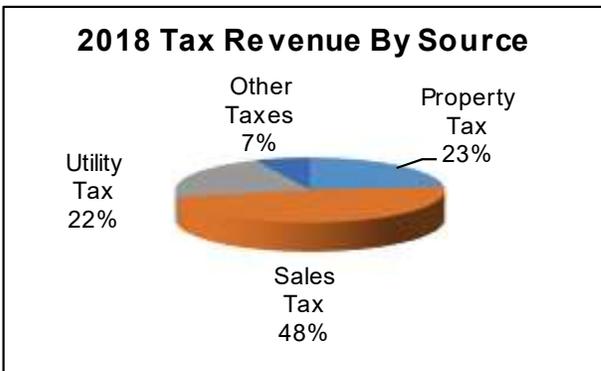
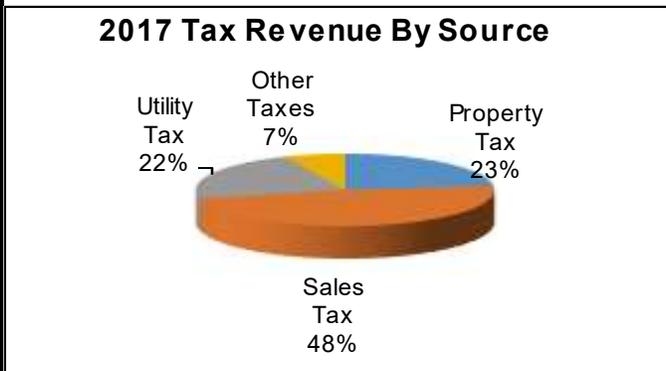
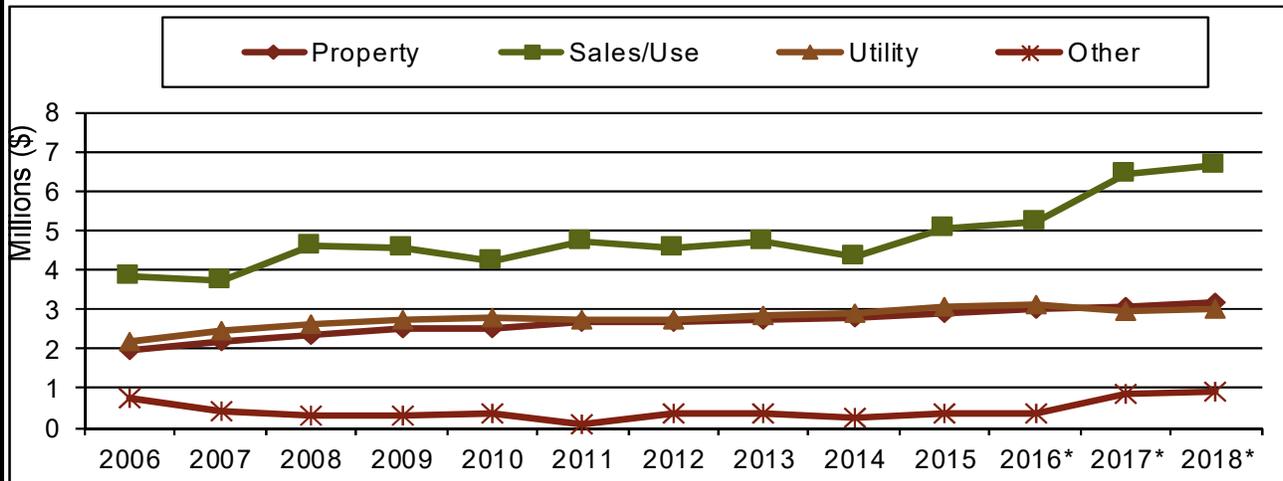
TAX PAYER	TYPE OF BUSINESS	ASSESSED VALUE	PERCENT OF TOTAL ASSESSED VALUE \$1,257,141,367	RANK
Fred Meyer Stores Inc	Retail	15,265	1.21%	1
The Meadows Ellensburg LLC	Multi Residential House	12,889	1.03%	2
Timothy Park LLC	Multi Residential House	11,910	0.95%	3
Ellensburg Telephone Company	Telephone Company	10,682	0.85%	4
Twin City Foods INC	Food Processing	9,991	0.79%	5
Pautzke Bait CO INC	Fish Bait Processing	9,420	0.75%	6
SCL Sand Canyon LLC	Residential House	9,297	0.74%	7
Rexinger, Keith & Tamra	Residential House	8,364	0.67%	8
University Court Apts LLC	Multi Residential House	7,582	0.60%	9
University Place Apts I LLC	Multi Residential House	6,929	0.55%	10
<b>Total</b>		<b>102,329</b>	<b>8.14%</b>	

\*\*Source: Kittitas County Assessor Report 'Top 10 Property Owners By Fund'

\*\* Historical data for 2000 is not readily available from the County

**Tax Revenue by Source – Governmental Funds**  
Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales/Use Tax	Utility Tax	Other Taxes	Total
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
2017*	3,081,388	6,402,448	2,959,715	882,625	13,326,176
2018*	3,182,752	6,668,670	2,990,583	917,625	13,759,630



\* As Budgeted

## Utility Tax Rates

### Current Utility Tax Rates as of 2/13/2016

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

**Budget Enhancements**

**2017-2018 Departmental Proposal List - Funded**

<b>Police Department</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
4	Patrol Canine, Vehicle Replacement & Equipment	Police Vehicles	\$40,861	\$21,961	Capital; Equip. Fund
5	Police Vehicle Replacement	Police Vehicles	\$21,961	\$21,961	Capital; Equip. Fund
6	Detective Vehicle Replacement	Police Vehicles	\$12,000	\$0	Capital
7	Police Vehicle Replacement (Criminal Justice Funding)	Police Vehicles	\$0	\$21,961	Capital; Equip. Fund
8	Detective Vehicle Replacement (Criminal Justice Funding)	Police Vehicles	\$0	\$12,000	Capital
9	Public Safety Building Remodel (Architectural/Engineering)	General Capital	\$540,000	TBD	Capital; Debt
Police Vehicles			\$614,822	\$77,883	

<b>Finance Department</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
1	Accounting Training	Finance	\$5,000	\$5,000	
Total Finance Department			\$5,000	\$5,000	

<b>Community Development Department</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
3	EECS - Municipal Green Building Program	Community Dev.	\$15,000	\$15,000	Revenue reduction
4	Staff Professional Development	Community Dev.	\$2,000	\$2,000	
Total Community Dev			\$17,000	\$17,000	

<b>Engineering</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
2	Temporary Secretary	Engineering	\$3,634	\$0	
Total Engineering			\$3,634	\$0	

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

<b>Parks &amp; Recreation</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
2	Increase AAC Foot Care Nurse Services	Parks & Rec	\$3,000	\$3,000	Offset by donations
4	KVMP Pump Maintenance (every other year)	Parks & Rec		\$3,000	
9	SBYC Supplies	Parks & Rec	\$2,655	\$2,655	
Total Parks & Rec			\$5,655	\$8,655	

<b>Library/ Hal Holmes</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
4	Water Tank/Chiller	Library/HH	\$10,000	\$0	Capital
5	YS Assistant-Summer Hours	Library/HH	\$634	\$641	FTE
Total Library/HH			\$10,634	\$641	

<b>Public Works - Facilities &amp; Shop</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
2	Additional Snow Plows & Brackets (New)	Shop	\$16,000	\$0	Equip./ Rental Rates
3	New Light Meterman Service Van (Replacement)	Shop	\$36,000	\$0	Equip./ Rental Rates
4	New Light 4x4 Backhoe (Replacement)	Shop	\$112,000	\$0	Equip./ Rental Rates
5	New Building Inspector Vehicle (Replacement)	Shop	\$28,300	\$0	Equip./ Rental Rates
6	New Street Paver/Salt Swap Loader (Replacement)	Shop	\$145,000	\$0	Equip./ Rental Rates
7	New Building Maintenance Vehicle (Replacement)	Shop	\$0	\$48,400	Equip./ Rental Rates
8	New Water/Sewer Supervisor Vehicle (Replacement)	Shop	\$0	\$23,600	Equip./ Rental Rates
9	New Sewer Maintenance Vehicle (Replacement)	Shop	\$0	\$35,000	Equip./ Rental Rates
10	New Engineering Vehicle (Replacement)	Shop	\$0	\$29,200	Equip./ Rental Rates
11	New Parks ½-Ton 4x4 Pickup (Replacement)	Shop	\$0	\$26,000	Equip./ Rental Rates
12	New Gas Utility Vehicle (Replacement)	Shop	\$0	\$117,000	Equip./ Rental Rates

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

<b>13</b>	New Gas ½-Ton 4x4 Pickup (Replacement)	Shop	\$0	\$30,000	Equip./ Rental Rates
<b>14</b>	New Light 1-Ton 4x4 Flatbed (Replacement)	Shop	\$0	\$48,000	Equip./ Rental Rates
<b>24</b>	Police Vehicles (Replacement)	Shop	\$78,000	\$39,000	Equip./ Rental Rates
<b>16</b>	Shop and Warehouse Second Access Road and Vehicular Use Area Paving	Shop	\$90,000	\$0	Capital
<b>17</b>	Anderson Road Access to City Shop	Shop	\$200,000	\$0	Capital
<b>18</b>	Shop & Warehouse Bar Coding Software	Shop	\$30,000	\$30,000	Capital; IT
<b>19</b>	Shop Card Entry System	Shop	\$25,000	\$0	Capital
<b>20</b>	Shop Covered Equipment Bays	Shop	\$0	\$200,000	Capital
<b>21</b>	Shop Fleet Maintenance Software	Shop	\$40,000	\$10,000	Capital; IT
<b>22</b>	Shop Electrical Analysis/Bid Specification Preparation	Shop	\$192,000	\$0	Capital
<b>23</b>	Shop Lead Mechanic	Shop	\$98,170	\$98,170	FTE (estimate)
Total Shop			\$1,090,470	\$734,370	

<b>Public Works - Sidewalk, Street, Arterial Street</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
<b>1</b>	Central Business District Sidewalk Repair	Sidewalk	\$40,000	\$40,000	Capital
<b>2</b>	Sidewalk Repair Program	Sidewalk	\$120,000	\$120,000	Capital
<b>3</b>	Third Avenue & Main Street Signal Upgrades	Art. Street	\$150,000	\$0	Capital
<b>4</b>	Alleys for Pedestrian Use Study - EECS	Art. Street	\$2,000	\$2,000	Capital
<b>5</b>	Bridge Inspections	Art. Street	\$13,000	\$3,000	
<b>6</b>	Canyon Road / Umptanum Road Signal Modification	Art. Street	\$0	\$300,000	Capital; Traffic IF
<b>7</b>	Capitol Avenue Curb and Sidewalk Replacement	Art. Street	\$0	\$150,000	Capital; Sidewalk
<b>8</b>	CBD Alley Reconstruction	Art. Street	\$50,000	\$50,000	
<b>9</b>	Dolarway/SR 97 Intersection	Art. Street	\$400,000	\$0	Capital; Traffic IF
<b>10</b>	Helena Ave, Industrial Wy & Willow St Topo. Survey	Art. Street	\$70,000	\$0	Capital; Sales Tax
<b>11</b>	John Wayne Trail – 18th Avenue to Greenfield Avenue	Art. Street	\$473,000	\$0	Capital; Grant
<b>12</b>	Signal Optimization	Art. Street	\$20,000	\$20,000	

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

<b>13</b>	Umptanum Road/Ruby Street Overlay	Art. Street	\$0	\$445,000	Capital; Sidewalk; Sales Tax
<b>14</b>	University Way and Alder Street Signal Upgrades	Art. Street	\$40,000	\$0	
<b>15</b>	University Way, Wildcat Way & Sprague Street Intersection Improvements	Art. Street	\$0	\$400,000	Capital; Traffic IF
<b>16</b>	Vantage Highway and Pfenning Road Signalization	Art. Street	\$200,000	\$0	Capital; Grant; Sidewalk
<b>17</b>	Water Street House Demo	Art. Street	\$50,000	\$0	Capital
<b>18</b>	Willow Street Design	Art. Street	\$0	\$60,000	Capital
<b>19</b>	Streetlight LED Upgrade - TIB Grant Project	Art. Street	\$1,178,206	\$0	Capital; Grant
		Art. Street	\$2,646,206	\$1,430,000	
		Sidewalk	\$160,000	\$160,000	

<b>Public Works - Stormwater, Water, Sewer</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
<b>1</b>	Cured-in-Place Storm Line Rehabilitation	Stormwater	\$100,000	\$100,000	Capital
<b>2</b>	Equipment Wash Pad Retrofit Design, Permitting and Construction	Stormwater	\$50,000	\$15,000	Capital
<b>3</b>	Reecer and Currier Floodplain Overflow Swale Dolarway Crossing	Stormwater	\$200,000	\$0	Capital
<b>4</b>	Anderson Road Water Main Extension	Water	\$115,000	\$0	Capital
<b>5</b>	Bull Road Water Main Extension	Water	\$100,000	\$0	Capital
<b>6</b>	Water Distribution Main Extension	Water	\$40,000	\$40,000	Capital
<b>7</b>	Water Distribution Main Oversizing	Water	\$40,000	\$40,000	Capital
<b>8</b>	Water Fire Hydrants	Water	\$12,000	\$12,000	Capital
<b>9</b>	Land Acquisition for New Well	Water	\$250,000	\$0	Capital
<b>10</b>	Water – Meters & ERTS	Water	\$150,000	\$150,000	Capital
<b>11</b>	Memorial Well & Brooklane Booster Station Pump and Motor Rebuild	Water	\$50,000	\$50,000	Capital
<b>12</b>	Water Valve Rehabilitation/Insertion	Water	\$30,000	\$30,000	Capital
<b>13</b>	Drilling of a New Well	Water	\$500,000	\$0	Capital
<b>14</b>	Water St Water Main Extension	Water	\$100,000		Capital

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

<b>15</b>	Bull Road Sewer Main Extension	Sewer	\$100,000	\$0	Capital
<b>16</b>	Water Street Sewer Main Extension	Sewer	\$100,000	\$0	Capital
<b>17</b>	Sewer Main Extension	Sewer	\$30,000	\$30,000	Capital
<b>18</b>	Sewer Collection Main Oversizing	Sewer	\$30,000	\$30,000	Capital
<b>19</b>	Cured-in-Place Sewer Line Rehabilitation	Sewer	\$100,000	\$100,000	Capital
<b>20</b>	Wastewater Treatment Facility Electrical Improvements	Sewer	\$0	\$500,000	Capital
<b>21</b>	Sewer Line TV Camera	Sewer	\$100,000	\$0	Capital

Total Stormwater	\$350,000	\$115,000
Total Water	\$1,287,000	\$322,000
Total Sewer	\$460,000	\$660,000

<b>Energy Services - Natural Gas Utility</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
<b>1</b>	Project 1 - McElroy #26 Pit Bull Fusion Machine	ES - Gas	\$7,500	\$0	Shop/ Equip
<b>2</b>	Project 2 - Remote Methane Leak Detector	ES - Gas	\$15,000	\$0	Shop/ Equip
<b>3</b>	Project 3 - Vactor Truck Rental	ES - Gas	\$15,000	\$15,000	also Light & Water
<b>4</b>	Project 4 - Replace Truck #109	ES - Gas		\$50,000	Shop/ Equip
<b>5</b>	Project 3 - Syst Imp – Bowers Road (Airport to Reecer)	ES - Gas	\$22,000	\$20,000	Capital; debt proceeds
<b>6</b>	Project 4 - System Improvements – Miscellaneous Improvements	ES - Gas	\$40,000	\$40,000	Capital; debt proceeds
<b>7</b>	Project 5 - Developments – Belsaas/Bender Road	ES - Gas	\$5,000	\$5,000	Capital; debt proceeds
<b>8</b>	Project 6 - Developments – Uptanum Road/S. Interchange	ES - Gas	\$0	\$20,000	Capital; debt proceeds
<b>9</b>	Project 7 - Developments – Sanders Mill Part 2 (Phase 7)	ES - Gas	\$12,000	\$12,000	Capital; debt proceeds
<b>10</b>	Project 8 - Developments – Black Horse Development (Axtman)	ES - Gas	\$10,000	\$10,000	Capital; debt proceeds
<b>11</b>	Project 9 - Developments – Miscellaneous Developments	ES - Gas	\$38,000	\$38,000	Capital; debt proceeds
<b>12</b>	Project 10 – System Expansion – SR 97 to Railroad	ES - Gas	\$15,000	\$15,000	Capital; debt proceeds
<b>13</b>	Project 11 – System Expansion – Bull Road	ES - Gas	\$50,000	\$50,000	Capital; debt proceeds

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

<b>14</b>	Project 12 – System Expansion – I-90 Underpass	ES - Gas	\$25,000	\$50,000	Capital; debt proceeds
<b>15</b>	Project 13 – System Expansion – Bowers Road (to Look Road) KC	ES - Gas	\$0	\$25,000	Capital; debt proceeds
<b>16</b>	Project 14 – CP/Regulator Improvements – Data Acquisition Upgrade/New	ES - Gas	\$150,000	\$150,000	Capital; debt proceeds
<b>17</b>	Project 15 – Succession Planning	ES - Gas	\$3,000	\$3,000	
<b>18</b>	Project 16 – Loan for Capital Improvement Program Debt Service	ES - Gas	\$63,849	\$63,849	Expenses as proposed in other items
<b>19</b>	Project 17 – Energy Efficiency and Conservation Strategy	ES - Gas	\$1,500	\$1,500	
<b>Total Natural Gas</b>			<b>\$472,849</b>	<b>\$568,349</b>	

<b>Energy Services - Electric Utility</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
<b>1</b>	Project 1 - Upgrade Meter Shop Truck to a Van	ES - Electric	\$15,000	\$0	Shop/ Equipment
<b>2</b>	Project 2 - Vactor Truck Rental	ES - Electric	\$15,000	\$15,000	Shop/ Equipment
<b>3</b>	Project 1 – Electric System Plan Update	ES - Electric	\$0	\$75,000	Capital Project
<b>4</b>	Project 1 – Personnel – 2nd Project Engineer	ES - Electric	\$150,000	\$155,000	FTE
<b>5</b>	Project 2 – Personnel – Groundsperson	ES - Electric	\$110,000	\$115,000	FTE
<b>6</b>	Project 2 – System Improvements - Reconductoring	ES - Electric	\$10,000	\$10,000	Capital Project
<b>7</b>	Project 3 – System Improvements – URD Cable Replacements	ES - Electric	\$30,000	\$30,000	Capital Project
<b>8</b>	Project 4 – System Improvements – Capacitor Banks	ES - Electric	\$5,000	\$5,000	Capital Project
<b>9</b>	Project 5 – System Improvements – Regulators	ES - Electric	\$0	\$10,000	
<b>10</b>	Project 9 – System Improvements – CWU	ES - Electric	\$5,000	\$5,000	
<b>11</b>	Project 10 – System Improvements – Public Works Road Relocation	ES - Electric	\$50,000	\$50,000	Capital Project; Electric Bond in 2017
<b>12</b>	Project 12 – Developments – Proposed Plats	ES - Electric	\$40,000	\$40,000	Capital Project; Jobbing Revenue

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

<b>13</b>	Project 13 – Developments – Distribution Transformers	ES - Electric	\$45,000	\$45,000	Capital Project; Jobbing Revenue
<b>14</b>	Project 14 – Developments – Electric Meters	ES - Electric	\$45,000	\$45,000	Capital Project; Jobbing Revenue
<b>15</b>	Project 15 – Developments – New Services	ES - Electric	\$55,000	\$55,000	Capital Project; Jobbing Revenue
<b>16</b>	Project 16 – Developments – Miscellaneous Developments	ES - Electric	\$21,000	\$21,000	Capital Project; Jobbing Revenue
<b>17</b>	Project 17 – System Expansion – Bender Overhead Main East 1 Mile	ES - Electric	\$0	\$40,000	Capital Project
<b>18</b>	Project 18 – System Expansion – Airport Industrial, Bowers	ES - Electric	\$0	\$40,000	Capital Project
<b>19</b>	Project 19 – System Expansion – Anderson/Umptanum Road	ES - Electric	\$60,000	\$40,000	Capital Project; Electric Bond in 2017
<b>20</b>	Project 20 – System Expansion – Bull Road Main Feeder	ES - Electric	\$40,000	\$40,000	Capital Project; Electric Bond in 2017
<b>21</b>	Project 21 – System Expansion – Helena Ave Underground Main Feeder	ES - Electric	\$50,000	\$50,000	Capital Project; Electric Bond in 2017
<b>22</b>	Project 22 – System Expansion – BNSF/Highway 10/SR 97 Tie	ES - Electric	\$15,000	\$15,000	Capital Project; Electric Bond in 2017
<b>23</b>	Project 23 – System Expansion – PSE Annexation Areas	ES - Electric	\$5,000	\$5,000	Capital Project
<b>24</b>	Project 24 – Substation Improvements – Data Acquisition Upgrade/New	ES - Electric	\$150,000	\$100,000	Capital Project; Electric Bond in 2017
<b>25</b>	Project 25 – Substation Improvements – Land Use	ES - Electric	\$20,000	\$20,000	Capital Project
<b>26</b>	Project 25 – Energy Efficiency and Conservation Strategy	ES - Electric	\$1,500	\$1,500	
<b>27</b>	Project 26 – Succession Planning	ES - Electric	\$3,000	\$3,000	
<b>28</b>	Project 28 – Cost of Service Analysis	ES - Electric	\$40,000	\$0	
<b>29</b>	Project 29 – System Expansion – Bowers Road (to Look Road) KC	ES - Electric	\$10,000	\$0	Capital Project

Total Electric      \$990,500      \$1,030,500

<b>Energy Services - Telecommunications Utility</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
<b>1</b>	Project 1 – Telecommunications Utility Strategic Plan Update	ES - Telecom	\$0	\$20,000	

**CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET**

<b>2</b>	2 – Telecommunications Capital Outlay – Network Hardware Refreshment	ES - Telecom	\$0	\$0	Revenue Only; GF + Utilities
<b>4</b>	Project 4 – Shop Loan Refinancing - Commercial Debt	ES - Telecom	\$30,808	\$30,809	
<b>5</b>	Project 5 – System Expansion - Bull Road Fiber Expansion	ES - Telecom	\$10,000	\$0	
<b>6</b>	Project 6 – Cost Allocation Increase	ES - Telecom	\$0	\$0	Revenue Only; GF + Utilities
<b>7</b>	Project 7 – Metropolitan Area Network Services Agreement Rate Increase	ES - Telecom	\$0	\$0	Revenue Only
<b>8</b>	Project 8 – Customer Service Connections to the Fiber Optic Network	ES - Telecom	\$50,000	\$50,000	
Total Telecommunications Fund			\$90,808	\$100,809	

<b>Energy Services - Information Technology Internal Service Fund</b>					
<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
<b>1</b>	1 – IT Capital Outlay - Records Management System	ES - IT	\$50,000	\$10,000	Gas/Light 50%
<b>2</b>	2 IT Capital Outlay- Network Resources	ES - IT	\$64,800	\$16,000	Mostly pre-funded replacement
<b>4</b>	4 – IT Capital Outlay – Off-Site Data Storage/Disaster Recovery	ES - IT	\$136,000	\$32,000	All users (was \$304k in 2018)
<b>5</b>	5 – IT Capital Outlay – Cable Upgrade to Category 5e	ES - IT	\$49,025	\$0	Grant, GF, Sewer, & Shop
<b>6</b>	6 – IT Capital Outlay – Data Center Fire Suppression Improvements	ES - IT	\$44,000	\$0	
<b>10</b>	10 – IT Capital Outlay – Implement Voice Over Internet Protocol (VoIP) Phone System	ES - IT	\$40,000	-\$25,000	All users; anticipated savings 2018 onward
<b>12</b>	12 – IT Capital Outlay – Finance Department Replacement Printers	ES - IT	\$14,000	\$0	Pre-funded replacement
Total Info Tech			\$397,825	\$33,000	

**Total Funded Proposals - All Funds    \$8,602,403    \$5,263,207**

## 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 2017/2018 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 2017/2018 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 2017/2018 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 2017/2018 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 2017/2018 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 2017/2018 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.



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