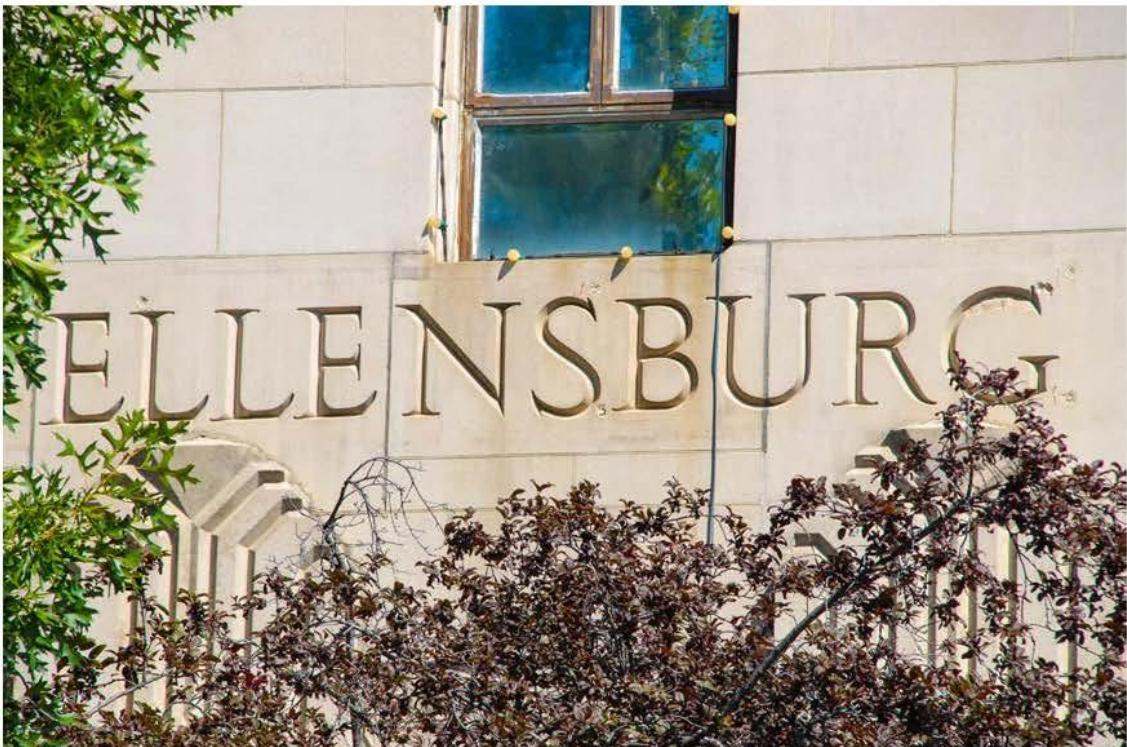


# 2017 - 2018 Biennial Budget



**CITY OF ELLensburg 2017/2016 BIENNIAL BUDGET**

**This Page Intentionally Left Blank**



City of  
*Ellensburg*  
WASHINGTON

## 2017 – 2018 Biennial Budget

# **City of Ellensburg, Washington**

### **City Council:**

**Rich Elliott, Mayor**

**Jill Scheffer**

**Chris Herion**

**Nancy Lillquist**

**David Miller**

**Mary Morgan**

**Bruce Tabb**

**John Akers, City Manager**

**Jerica Pascoe, Finance Director**

501 N. Anderson Street  
Ellensburg, Washington 98926  
Ph: 509.962.7201 Fx: 509.962.7130

Front Cover Images: Ellensburg's vibrant and historic downtown; Dachshunds on Parade (Annually in June); Barge Hall at Central Washington University

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

**This Page Intentionally Left Blank**

# Table of Contents

Budget Message.....	i
City Overview .....	5
Introduction .....	3
Economic Outlook.....	4
Cultural Activities .....	6
Awards .....	6
Education .....	7
Other Information.....	9
City Government Organization .....	10
City Council.....	14
Vision and Purpose .....	15
Administrative Staff .....	19
Budget Process Overview .....	20
Financial Structure .....	24
Budget Summary.....	29
Summary .....	31
Budget by Fund .....	32
Fund Balance Summary.....	34
Revenues Summary.....	35
Appropriations Summary – 2017 .....	45
Appropriations Summary – 2018 .....	46
2017-2018 Biennial Budget Ordinance .....	47
Budget by Fund .....	55
Annually Budgeted Resource Use by Fund .....	57
2017 Budget by Fund .....	58
2018 Budget by Fund .....	61
Budget by Department .....	65
City Departments .....	67
City Total Summary by Department 2017 & 2018 .....	68
2017/2018 City of Ellensburg Organizational Chart.....	69
Non-Departmental .....	70
City Administration .....	83
City Manager.....	84
City Attorney.....	86
Human Resources .....	87
Finance Department .....	90
Police Department .....	96
Community Development Department .....	105
Public Works Department.....	110
Engineering Division.....	112
Street Division.....	113
Arterial Street Division.....	116

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

Traffic Impact Fees Division .....	119
Public Transit Division .....	120
Sidewalk Improvement Division .....	121
Stormwater Division .....	122
Water Division.....	125
Wastewater Division.....	128
Shop Division.....	130
Parks and Recreation Department.....	131
Library/ Hal Holmes Center Department.....	138
Energy Services .....	144
Capital Facility & Improvement Programs.....	149
Statistical Information.....	154
Personnel .....	156
Debt Limit Calculation.....	164
Ratios of Outstanding Debt by Type and Per Capita.....	165
Outstanding General Obligation to Assessed Value .....	166
Outstanding General Obligation to Debt Limit .....	167
Top Ten Property Tax Payers .....	168
Tax Revenue by Source – Governmental Funds.....	169
Utility Tax Rates .....	170
Budget Enhancements .....	171
Budget Glossary .....	179



**CITY OF ELLENSBURG**  
501 North Anderson Street  
Ellensburg, Washington 98926  
Telephone: (509) 962-7221 Fax: (509) 962-7143

The Honorable Mayor,  
City Council, and  
Citizens of Ellensburg, Washington

We are pleased to present to you the 2017-2018 Biennial Budget for the City of Ellensburg. The purpose of this transmittal letter is to provide the Council and public a summary of the general issues addressed in the budget and to highlight significant changes in projected revenues and expenditures. This document as presented represents a continued commitment to provide effective fiscal management and professional service delivery, while maintaining a high quality of life for our citizens. The budget reflects a financial plan to move us forward toward achieving the goals identified in the City's Comprehensive Plan within the confines of available revenue. It allocates resources to a variety of programs necessary to protect the community, maintain the City's infrastructure, and continue to provide a level of service that our community has come to expect.

### **Budget Development**

The Biennial Budget preparation takes a significant amount of time and commitment on behalf of all departments every other year beginning in June of even years. As noted below, staff develops the budget with City Council's goals and objectives in mind as the foundation of the budget development. This budget serves as a policy document, an operations guide, a financial plan, and a communications device for the coming biennium. It helps guide our decisions and discussions about operations and capital programs throughout each year of the biennium. The budget maintains current levels of service, programs, and required reserve balances. The budget also includes modest increases to address Council priorities, and to the extent possible, individual department requests.

### **Financial Challenges**

The Ellensburg economy appears to have stabilized. While the revenue picture has improved, we remain cautious and have included only modest initiatives addressed by Council in the annual budget retreat, some of the work identified in the Energy Efficiency and Conservation Strategy, and critical requests to address individual department needs. The City's targeted General Fund reserve is set by resolution at 20% of ongoing operating expense, and by resolution is not to fall below 15%. For 2017 and 2018, reserve levels are at 14.87% and 15.92% respectfully when including the sales tax reserve. While the projected fund balance in 2018 is below the reserve target, it is anticipated that prudent management of the General Fund will result in a larger cash balance than budget, and these expenditures will be closely monitored to ensure a healthy bottom line at the end of 2018.

One component of our general fund revenue that continues to decrease is the utility tax on natural gas. Over the last few years' natural gas pricing has decrease to the extent that we are purchasing gas at about approximately 20 percent of the price seen in previous years. While this

is a good impact for our rate payers, it does result in loss of revenue to the general fund to support the general government services provided to the Natural Gas Utility.

### **Budget Summary**

The 2017-2018 Biennial Budget for all funds total \$71,004,202 for 2017 and \$69,707,752 for 2018, excluding fund balance.

The City's General Fund revenues are projected to increase slightly. The projected revenue for fiscal years 2017/2018 are \$13,741,476 and \$14,105,501 respectively. Combined with the projected fund balance carryover from 2016, the total available resources in the General Fund are \$15,885,374 for 2017 and \$15,180,535 for 2018

Total projected tax revenue (property taxes, sales taxes, business and occupation tax and utility taxes) in the governmental funds is \$ 13,326,176 for 2017 and \$13,759,629 for 2018. Regular property tax receipts incorporate a 0.965% property tax increase as allowed under current law. This increase produces approximately \$26,763. Retail sales tax (excluding the 2/10 of 1% for transportation) includes a 2% increase for 2017 over the 2016 projected and a 4.3% increase for 2018 over the 2017 budgeted. This is a conservative estimate based upon projected sales tax growth of 9.5% in 2016.

The 2017-2018 Biennial Budget also includes a rate adjustment in the electric utility of 4% to address the increase in City's purchase price of wholesale power.

### **Budget Highlights**

The 2017-2018 Biennial Budget includes a number of expanded programs and capital projects. We have continued to make progress in meeting many of the City's capital investment needs. The following is included in the budget;

- The budget provides for design of the Public Safety Building Renovation Project.
- 2017 marks the first year of sustainable transit funding from the successful sales tax measure.
- Various vehicle and equipment replacements are included and funded from the Shop Reserve.
- Utilities continue capital replacement at prudent levels.
- The budget continues initiatives identified in the Energy Conservations and Efficiency Strategy.

A tabular list of funded expanded programs and capital requests can be found beginning on page 171.

The personnel portion of the budget includes salary increases governed by the various labor contracts. Non-represented personnel are scheduled to receive a 2% market adjustment in 2017 and 2018 and will receive step increases subject to satisfactory performance and available revenue.

## **Major Projects, Programs, and Issues**

**Sustainable Transit Funding:** With passage of the 0.2% sale tax for transit the City now has a sustainable revenue source for transit operations. The 2017/2018 budget incorporates additional transit routes, expanded dial-a-ride service, cabulance service, and funds the City's share of the Yakima/Ellensburg Commuter service which reestablishes Ellensburg stops that were eliminated due to the City's previous inability to pay. The 2017 budget includes funding for a Transit Manager to establish the contracts and relationships necessary to implement expanded transit service.

**Police Vehicle Replacement:** 2017 marks the first year that police response vehicles will be incorporated in the shop replacement reserve account. Previously the replacement of police vehicles was provided for in the department's vehicle replacement fund and it became clear that some other provision must be made to ensure funding availability to replace the department fleet. The 2017/2-18 budget incorporates police vehicle replacement in the shop reserve account. During the first two years of this transition it will be necessary to double capitalize the account in order to build the necessary long term reserve. However, the resulting balance in the account will provide sustainable funding for department vehicle replacement.

**City Shop Secondary Access:** Several years ago the City acquired property adjunct to the City's maintenance shop yard. The environmental and design work necessary to connect the shop yard to south Railroad Avenue is now complete and construction of the connection is included in the budget. The work includes bridge construction over Wilson Creek and paving of the shop entrance driveway. Completion of this project will provide a back access into the shop yard and improve access to west Ellensburg and Rotary Park.

**Dollarway Road SR-97 Intersection Improvements:** The Washington State Department of Transportation has completed design of the Dollarway Road/Highway 97 intersection. This project is scheduled for spring construction and the City is providing transportation impact fee funding to the project. The project design provides for a two lane traffic circle that is sized to accommodate the high volume of truck traffic at the intersection. The City is providing \$400,000 of the total \$3,100,000 estimated for the project.

**John Wayne Trail – 18<sup>th</sup> Avenue to Greenfield Avenue:** Continuation of the John Wayne Trail construction is included in the budget with that portion of the trail between Greenfield Avenue and 18<sup>th</sup> Avenue slated for construction in 2017. The trail south of 18<sup>th</sup> Avenue will be included as a grant request and if successful will need to be amended into the 2018 budget.

**Vantage Highway and Pfenning Road Intersection Signalization:** The signalization project at the Pfenning Road and Vantage Highway intersection is scheduled for completion in the spring of 2017 at a total cost of \$991,675. This project is within the area annexed by the City in 2014 and is funded under a grant from the Transportation Improvement Board with the City supplying \$405,000 in matching funds.

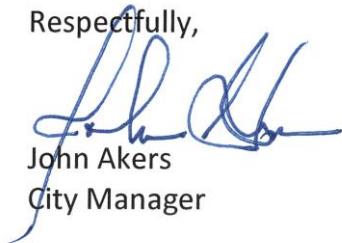
## **Acknowledgments**

The 2017-2018 Biennial Budget is formulated with the thought that we will continue to deliver City services at the same level with little to no increase in costs. Every effort has been made to assure consistency with the leadership direction of the City Council. As the City of Ellensburg moves forward, our focus will continue to be on fiscal stability, effectiveness, efficiency, transparency, and accountability. The Council is supported by a professional staff that continues to bring to bear experience in meeting the needs of the community within the fiscal limitations facing the City.

I wish to express my sincere appreciation for the teamwork and support provided by department directors, and their staff. A special note of thanks is given to Jerica Pascoe, Finance Director, Keith Bassett, Senior Financial Analyst/Budget Officer and Finance staff who have served as the main budget preparers and coordinators.

A special thanks to the City Council the input and priority setting that forms the framework of the budget. Council's direction and policy insight enabled staff to bring forward sound budget proposals resulting in a sound financial plan for operations of the City in the next biennium, and for the long term future of the City and its citizens.

Respectfully,

A handwritten signature in blue ink, appearing to read "John Akers".

John Akers  
City Manager

# City Overview

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

**This Page Intentionally Left Blank**

## Introduction

Historic Ellensburg is located in central Washington, about halfway between Spokane in eastern Washington and Seattle in western Washington on Interstate 90. Citizens and visitors enjoy the four-season weather with easy access to the mountains for snow skiing and hiking, and river rafting and fishing on the Yakima River.



Long before Ellensburg existed, the Yakama Indians roamed the Kittitas Valley, enjoying its beauty, bounty, and serenity. Kittitas means "plenty of food" and the Yakama Indians looked to the valley for berries, grains, and game to sustain them through the winter.

Settlers began moving into the valley in the early 1860s. By the early 1870s, a trading post was established near the present corner of Third and Main Streets. John Shoudy bought

the store, known as Robbers' Roost, along with a 160-acre claim, and plotted the future town site of Ellensburg, named for his wife Mary Ellen.

With the arrival of the Northern Pacific Railroad in 1886, there was speculation that Ellensburg would become the "Pittsburgh of the West" because of readily available sources of iron ore and coal.

Ellensburg was the site of the State Admissions Convention in 1889, called by citizens of the territory for petitioning Congress for statehood. There were high hopes that Ellensburg would be named the state capital due to its central location. Plans were even drawn up for the capitol site on the northwest edge of town and a mansion to house the Governor was built across town. That building, known locally as "The Castle" may be seen today at the corner of Third and Chestnut.



Courtesy of Douglas MacArthur

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

Whether it was disaster or politics that changed the course of history is open to debate. On the evening of July 5, 1889, a fire, fanned by Ellensburg's famous northwest wind destroyed most of the business district and many homes. Although the rebuilding of the city began in a matter of days, this time with brick

construction, Olympia was chosen as the state capital.



Courtesy of Douglas MacArthur

University, serves as a familiar landmark on University Way.

### Economic Outlook

In 2009 the region's nonfarm economy was hit hard by the nationwide recession. Total nonfarm employment remained level from 2010 through 2013. In 2015, Kittitas County's total nonfarm employment provided approximately 730 new jobs. This was a 4.8 percent average annual increase above the 15,220 nonfarm jobs tallied in 2014 and is higher than the state nonfarm job increases of 2.8 percent. Hence, 2016 is likely to be the year in which total nonfarm employment will meet or exceed the pre-recession peak employment figure recorded in 2008 – a process that took seven years. Washington State Employment Security Department projections indicate that three industries are likely to show the highest increases in their payrolls:

- State and local government education (which includes student employment at CWU) rose by 420 jobs in 2015.
- Construction expanded another 80 jobs in 2015.
- Leisure and hospitality had a growth of 130 jobs.
- The only sector that showed a decrease in 2015 was Manufacturing with a decrease of 20 jobs.

Although these statistics are for the entire county, employment within the city is a major component of these figures.<sup>1</sup>

---

<sup>1</sup> <https://fortress.wa.gov/esd/employmentdata/reports-publications/regional-reports/county-profiles/kittitas-county-profile>

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

In terms of wages generated in the Kittitas County economy, state and local governments are the dominate sources. In 2015, state and local government accounted for 38.6 percent, or almost four out of every ten dollars of wages earned in Kittitas County. Ellensburg is the largest city in Kittitas County, with 19,310 residents in 2016 and 44 percent of the county's total population of 43,710.

According to the Economic Development Group of Kittitas County, four of the top five employers in Ellensburg are government organizations: Central Washington University (CWU), Kittitas Valley Hospital (KVH), Kittitas County government, the Ellensburg School District and Anderson Hay & Grain.

A comparison of the top five sectors that provided the most jobs in Kittitas County in 2015 with the sectors that produced the highest payrolls follows:

- Accommodation and food services (primarily hotels and restaurants) provided 18.2 percent of all jobs countywide, but only 8.7 percent of all payrolls (see Wages and income section). This is due to the part-time status of most positions in hotels and restaurants within the county.
- Local government had 15.4 percent of all jobs, but 18.3 percent of payrolls.
- State government provided 10.6 percent of all jobs countywide, but 20.3 percent of total payrolls.
- Retail trade provided 11.9 percent of all covered employment, but only 7.9 percent of payrolls. There are at least two reasons for the relatively high percentage of local jobs in the retail trade and in the accommodation and food services sectors:
  - A high proportion of jobs in the county are tourism related.
  - Kittitas County has an ample supply of labor (primarily CWU students working part-time jobs at hotels, restaurants and retail trade stores, etc.).
- Private health services tallied 8.7 percent of total covered employment but accounted but failed to appear in the top of sectors for wage. This sector only includes jobs with private health services firms. Jobs with public health care facilities (i.e., at KVH, etc.) are included in local government.

The two largest jobholder age groups in Kittitas County were the 55-years and over and the 25-34 year old categories. These two categories accounted for 22.8 percent and 20.4 percent of employment in 2015. A close third was the 45-54 year old group, at 19.8 percent.

In 2015, women held 50.2 percent of all jobs in Kittitas County. However, there were substantial differences in gender dominance by industry.

- Male-dominated industries included transportation and warehousing (86.1 percent), construction (83.7 percent) and utilities (73.9 percent)
- Female-dominated industries included healthcare and social assistance (76.4 percent), finance and insurance (71.7 percent) and educational services (61.6 percent).

According to the U.S. Census Bureau QuickFacts, the median household income in Kittitas County was \$45,406 in the period 2010 to 2014. This was less the statewide median household income of \$60,294 and the national median income of \$53,482 during the same period.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

Kittitas County's poverty rate of 18.6 percent in the period 2010 to 2014 was much higher than the state's rate of 13.2 percent and the nation's rate of 14.8 percent, according to U.S Census Bureau QuickFacts. Relatively low student wages often increase poverty statistics and depress median household income in college-dominant counties such as Kittitas (where a major employer is Central Washington University or CWU).

### Cultural Activities

Ellensburg is the home to the famous "Ellensburg Rodeo". The event is on Labor Day weekend of every year. This is where the old west really comes alive. The third full weekend in May is the "Western Art Show", and for the music lovers "Jazz in the Valley" is a three-day music extravaganza during the last weekend of July. The Yakima River is also an ideal place for fly-fishing for trout, or just a place to get some peace and quiet on the water. A weekly Farmers Market provides the best vegetables and garden products our rich soil has to offer. Ellensburg's greatest asset is its people who love their community and their dedication to keeping it a great place.



Courtesy of Douglas MacArthur

The City, because of its location, receives an average of 300 days of sunshine per year. This makes it an ideal place for summer sports like soccer, biking, hiking, or just soaking in the sun. It is also close to winter sport recreational areas like Mission Ridge in Wenatchee, and Snoqualmie Pass on I-90 for downhill skiing. The various federal forestlands around the area are also ideal for snowmobiling or cross-country skiing throughout Kittitas County.

The following is a summary of the 2017/2018 Community Calendar:

#### Event

Western Art Show (Display & Sale of Western Art)

Jazz in the Valley (Music extravaganza)

Kittitas County Fair/Ellensburg Rodeo

#### Dates

May 19 – May 21, 2017

May 18 – May 20, 2018

July 28 – July 30, 2017

July 27 – July 29, 2017

August 31 – September 4, 2017

August 30 – September 3, 2018

### Awards

Tree City USA award: The City of Ellensburg holds the longest running "Tree City USA" award of any city in Washington State. It is also the first city in the State of Washington to receive the "Tree City USA" honor. The City of Ellensburg has received the award every year for the past 33 years. The Tree City USA Award is provided by the National Arbor Day Foundation, in cooperation with the National Association of State Foresters and the USDA Forest Service, to recognize the following:

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

- establishment of a community forestry program that is supported by an annual budget of at least \$2.00 per capita
- issuance of a tree care ordinance that designates the establishment of a tree board or department and charge the department with the responsibility of writing and implementing an annual community forestry work plan
- issuance of an Arbor Day proclamation

### **Education**

#### *Ellensburg School District*

The Ellensburg School District's 3,109 students attend Valley View, Mount Stuart, and Lincoln Elementary Schools (K-5); Morgan Middle School (6-8); Excel High School program (9-12); Ellensburg High School (9-12) and the Parent Partner Program (1-12).

The district has a strong tradition of providing a solid educational program that prepares students for adult life. The basic education offerings of the district are augmented by a Career and Technical Education (CTE) program, alternative programs, on-line credit retrieval, remediation programs, a Highly Capable program, and a special services department.

Ellensburg School District also offers a full range of co-curricular programs including athletics, music, drama, and academic competitions. The Ellensburg community has demonstrated strong support for its schools through the regular passage of maintenance and operation levies and approval of bond measures to support excellent educational facilities.

Outstanding parent groups, an Education Foundation, and an exemplary community are part of the support base for Ellensburg School District.

#### *Post-Secondary Education*

Central Washington University (CWU) celebrated its 125-year presence in the community in 2016. From its beginning as a state normal school to prepare public school teachers in 1891, CWU has grown to an institution that serves over 10,912 resident and commuter students on the Ellensburg campus, and at extended degree centers in Yakima, Kent, Lynnwood, Des Moines, Moses Lake, Pierce County, and Wenatchee. Over 8,000 of the students attend the Ellensburg campus, and about 3,100 students are on-campus residents at any given time.



## **CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET**

One of the state's three comprehensive regional universities, CWU educates students for bachelor and master degrees in arts, sciences, business and economics, and professional studies. CWU's continuing education department works with area businesses, schools, and interest groups to design workshops.

Many Washington high school students who attend one of the many competitions, clinics, and camps for music, academics, or sports throughout the year choose to return to Central Washington University for their college education.

CWU music, art, and drama departments provide a rich variety of entertainment throughout the year. The university features nationally recognized speakers on thought-provoking topics at its activities and events which are also available to the entire community.

Around 3,000 students graduate from CWU every year in more than 135 majors. An average class size is about 25 students with a 49/51 male/female ratio.

## **CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET**

### **Other Information**

Form of Government:	Council/Manager
Date Incorporated:	November 26, 1883
Area:	7.00 Square miles
Population (2016 Estimate):	19,310
Governing Body:	City Council

The seven council members are elected in non-partisan, at-large elections to four-year overlapping terms. The City Council elects a Mayor and the Mayor Pro-Tem from its members to serve a two-year term.

City Services:	Full service including police, street maintenance, library services, planning & zoning, electric, gas, stormwater, telecommunications, water, wastewater collection & treatment, animal control, and parks & recreation.
Services Provided to Areas Outside City:	Animal control & shelter, electric, gas, stormwater, water, wastewater collection & treatment, library, and parks & recreation.
Police Protection:	One Station 29 full-time Commissioned Officers 8 patrol vehicles 666 citizens per officer
Number of Parks:	17 parks totaling over 250 acres Approximately 77 citizens per acre of park
Public Works	80.1 miles of paved streets 1003.32 miles of Sidewalks
Library Service:	1 main building 80,000 items in collection 45,000 electronic items in collection 12,350 Sq. Ft 400 youth and adult programs annually 14,000 program attendance annually Open 52 hours a week

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### City Government Organization

**Structure:** The City of Ellensburg, incorporated on November 26, 1883, is a Council/City Manager form of government.

Ordinances enacted by the City Council govern the City. The Council may change an ordinance at any time or the voters of the City of Ellensburg can initiate an ordinance change.

The City Council is composed of seven council members elected to four-year terms on a non-partisan ballot. The Council's authority extends over all the City's powers and sets the policies by which the City serves its citizens. The Council takes official action at regular Council meetings, which are open to the public. The Mayor may call a special meeting, if the public is given a 24-hour notice. The Council elects a Mayor among its members for a term of two years, selects a City Manager to serve as the chief administrative officer of the City, and appoints citizens to serve on various advisory boards established by the Council. The Mayor is the formal representative of the City, and presides over Council meetings.

The City Manager is responsible for the general management of the business operations of the City of Ellensburg that includes the appointment and supervision of staff, enforcement of the City Code, presentation of the City's annual budget, and the coordination of the issues that come before the Council. As the chief administrator, the City Manager has no vote in the Council, but may take part in discussions of matters before the Council.

The City Council appoints several citizens to serve on its advisory boards and commissions. The following is information on some of the commissions. For additional information on the commissions and the advisory boards, contact the City Manager's Office at (509) 962-7221.

#### Arts Commission

The Arts Commission was created to advise Council on matters concerning performing and visual arts; encourage and promote art activities of individuals, organizations and government agencies in the city; and formulate and recommend to Council an arts advancement program for the City. Seven members (not required to be city residents).

**Meetings:** Second Thursday of each month  
**Time & Place:** 4:00p.m., Council Conference Room, 501 North Anderson Street  
**Staff Contact:** Josephine Camarillo, (509) 962-7252  
**Authority:** Chapter 1.33 of the City Code

#### Finance/Budget Advisory Committee

The Finance/Budget Advisory Committee was created for purpose of providing an avenue for the Council to have detailed involvement in the finance and budget administration of the City. The committee consists of 4 members (2 Councilmembers, City Manager, and Finance Director.)

**Meetings:** Third Wednesday of January, April, July, October and as needed  
**Time & Place:** 4:00 p.m., Council Conference Room, 501 North Anderson Street  
**Staff Contact:** Jerica Pascoe, (509) 962-7205  
**Authority:** Chapter 2.20.080 of the City Code

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### **Building Appeals Board**

The Building Appeals Board hears appeals of decisions or interpretations of the building official concerning alternate materials and types of construction as required in the International Building Code adopted by the City, and provides for reasonable interpretations of the provisions of the code. The Board may recommend to Council such new legislation as is consistent with its interpretations. Five members (not required to be city residents).

<b>Meetings:</b>	At the call of the Chair
<b>Time &amp; Place:</b>	Council Chambers, 501 North Anderson Street
<b>Staff Contact:</b>	Kim Caulkins, (509) 962-7239
<b>Authority:</b>	Chapter 3.2 of the City Code

### **Ellensburg Business Development Board**

The Ellensburg Business Development Group of Kittitas County Authority Board (formerly the Phoenix Development Authority Board) governs the affairs and manages the assets of the Phoenix Development Authority. Nine members (not required to be city residents)

<b>Meetings:</b>	Third Tuesday of each month
<b>Time &amp; Place:</b>	5:30 p.m., EDG of Kittitas County, 609 N. Main Avenue
<b>Staff Contact:</b>	Jim Armstrong, (509) 962-7244
<b>Authority:</b>	Chapter 1.62.16 City Code

### **Civil Service Commission**

The City Manager appoints Civil Service Commission members. Applicants must be city residents for at least three years preceding appointment. Commission duties include making rules and regulations regarding the manner in which police examinations may be held and in which appointments, promotions, transfers, reinstatements, demotions, suspensions and discharges shall be made; hearing and determining appeals or complaints regarding the administrative work of the personnel department, appeals of the allocation of positions, the rejection of the examination, and other such matters as may be referred; providing for, formulating and holding competitive tests to determine the relative qualifications of persons seeking appointment; and establishing and maintaining eligibility lists for various classes of positions. Three members (required to be city residents, governed by RCW 41.12.030)

<b>Meetings:</b>	First Tuesday of each month
<b>Time &amp; Place:</b>	4:00 p.m., Council Conference Room, 501 N. Anderson Street
<b>Staff Contact:</b>	Cindy Smith, Chief Examiner, (509) 962-7222
<b>Authority:</b>	Chapter 1.28 of the City Code

### **Environmental Commission**

The Environmental Commission was created to advise Council on environmental matters with the mission of maintaining and enhancing the uniquely livable and sustainable environment enjoyed by city residents. The commission has 9 members, 3 members may be non-residents, and 2 members may be under 18 years of age. President of the Ellensburg Environmental Club is an ex-officio member.

<b>Meetings:</b>	Third Wednesday of each month
<b>Time &amp; Place:</b>	5:15 p.m., Council Conference Room, 501 North Anderson Street
<b>Staff Contact:</b>	Laura Wilson, (509) 962-7231
<b>Authority:</b>	Chapter 1.60 of the City Code

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Landmarks and Design Commission

The role of the Landmarks and Design Commission is to identify, evaluate, designate, protect, enhance and perpetuate historic places within the City of Ellensburg; perform design review of all new commercial, industrial and multi-family construction projects and associated landscape and parking plans within the City of Ellensburg. Seven members (Majority of members (4) must be city residents. Board shall include: 2 property owners within the Downtown or Residential Historic Districts, 3 professionals, and 1 member at-large.)

**Meetings:** First & third Tuesdays of each month

**Time & Place:** 5:45 p.m., Council Conference Room, 501 North Anderson Street

**Staff Contact:** Jonathan Kesler, (509) 925-8608

**Authority:** Chapter 1.45.08.12 of the City Code

### Library Board

Library Board members are appointed by the City Manager. The Board provides citizen input to the City Manager, City Council, and the Library Director. The Board considers and recommends policy to govern operations and programs of the library. It gives recommendations on Director appointment, participates in efforts to secure library funds, advises the Director during budget preparations, assists the Director in developing policies including collection development, and supports and participates in public relations and marketing programs. Five-Seven members (majority of members must be city residents).

**Meetings:** Second Tuesday of each month

**Time & Place:** 4:30 p.m., Puget Sound Energy Conference Room, 207 North Pearl Street

**Staff Contact:** Josephine Camarillo, (509) 962-7252

**Authority:** City Ordinance No. 3937

### Lodging Tax Advisory Committee

The Lodging Tax Advisory Committee reviews proposed changes to the lodging tax rate, exemptions and use. Tax proceeds may be used for tourism promotion, the acquisition and operation of tourism-related facilities, and other uses as authorized by state law. Five members (2 members must be from the lodging industry, 2 from organizations involving activities authorized to receive tax proceeds, and 1 council member).

**Meetings:** First Wednesday of each month

**Time & Place:** 3:00 p.m., Council Conference Room, 501 North Anderson Street

**Staff Contact:** Beth Leader, (509) 962-7124

**Authority:** City Ordinance No. 4111

### Parks & Recreation Commission

The role of the Parks & Recreation Commission is to make recommendations to Council pertaining to recreation programs and parks development and operation, encourage and promote all forms of recreation programs and activities that employ residents' leisure time in a constructive and wholesome manner, and periodically review and make recommendations for revisions to the Parks and Recreation Comprehensive Plan. The commission has 7 members (4 members must be city residents).

**Meetings:** Second Wednesday of each month

**Time & Place:** 5:30 p.m., Council Conference Room, 501 N. Anderson Street

**Staff Contact:** Brad Case, (509) 925-8639

**Authority:** Chapter 1.16 of the City Code

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Planning Commission

The Planning Commission reviews and makes recommendations to Council pertaining to the long-term Comprehensive Land Use Plan and the zoning ordinance. It conducts hearings and makes decisions and/or recommendations on a variety of land-use applications including permits, conditional uses, annexations, rezones and subdivisions, and hears appeals of administrative decisions related to zoning. The commission has 7 members, at least five members must be city residents, and all members must live in Kittitas County.

**Meetings:** Second Thursday of each month

**Time & Place:** 5:30 p.m., Council Chambers, 501 North Anderson Street

**Staff Contact:** Shannon Johnson, (509) 962-7108

**Authority:** Chapter 1.14 of the City Code

### Public Transit Advisory Committee

The role of the Public Transit Advisory Committee is to advise and make recommendations to Council pertaining to the maintenance and operation of public transit within the City, develop and implement a community outreach program, provide advice and recommendations to city's transit provider, Council and staff concerning the public transit system, and report at least annually to Council on matters as they pertain to the city's public transit system. The committee has five members, including one Councilmember, two representatives from CWU and to members at large.

**Meetings:** TBD

**Time & Place:** Council Conference Room, 501 North Anderson Street

**Staff Contact:** Bruce Sackron, (509) 925-8620

**Authority:** Chapter 1.84 of the City Code

### Senior Citizens Advisory Commission

The Senior Citizens Advisory Commission makes recommendations to Council on matters pertaining to senior citizen participation in programs and use of facilities provided by the City. The Commission encourages and promotes activities to meet the needs of seniors as well as formulating and articulating to Council the long-term needs and goals of senior citizens. The Commission has 7 members, members must be at least 55 years of age and the Commission includes representatives of agencies or organizations interested primarily in senior citizen issues.

**Meetings:** Second Tuesday of each month

**Time & Place:** 1:00 p.m., Adult Activity Center, 506 South Pine Street

**Staff Contact:** Katrina Douglas, (509) 962-7242

**Authority:** Chapter 1.48 of the City Code

### Utility Advisory Committee

The Utility Advisory Committee was created to provide a mechanism for the City Council to obtain benefits of recommendations, advice, and opinions on those matters affecting City's energy policy and operations. The Committee may devote the resources necessary for careful consideration of such matters and which will increase citizen participation and input to local government. The 7 members include 2 Council members, 1 CWU representative, 1 KITTCOM representative, 1 telecommunications utility customer, and 2 customers of one or more city utility systems.

**Meetings:** Third Tuesday of each month

**Time & Place:** 3:30 p.m. Council Conference Room, 501 North Anderson Street

**Staff Contact:** Larry Dunbar, (509) 962-7226

**Authority:** Chapter 1.50 of the City Code

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### City Council



Nancy Lillquist  
City Council Member  
Term Expires: 12/31/17



Rich Elliott, Mayor  
Mayoral Term Expires: 12/31/17



Bruce Tabb  
City Council Member  
Term Expires: 12/31/19



David Miller  
City Council Member  
Term Expires: 12/31/19



Mary Morgan  
City Council Member  
Term Expires: 12/31/17



Chris Herion  
City Council Member  
Term Expires: 12/31/19



Jill Scheffer  
City Council Member  
Term Expires: 12/31/19

## Vision and Purpose

The City of Ellensburg is committed to providing the citizens of Ellensburg with government services in the most efficient and effective way. We are dedicated and committed to providing QUALITY SERVICE within the fiscal constraints of our city. We take pride in the history and heritage of our community and are very excited about its future.

### Goals for the City of Ellensburg

Budget preparation allows the City the opportunity to reassess goals and objectives and the means for accomplishing them. The budget document is the method of presenting, in financial terms the overall plan for the 2017/2018 fiscal years. This plan sets the direction of activity for the various departments during the year.

The Mayor and City Council goals are listed below. These goals set the overall direction for the City and focus on program development rather than provide a comprehensive list of ongoing City programs. It is intended that the ongoing programs be continued at a high level of quality.

#### Vision Statement

***To enhance the quality of life of the citizens of the City of Ellensburg. We envision a city that protects its citizens and provides services for their well-being at a reasonable and equitable cost; that promotes a healthy economy and responsible stewardship of our natural beauty; that respects and encourages diversity; and that engages our citizens as partners in making the City of Ellensburg a great place to live, work and play.***

#### GOAL: FINANCIAL STABILITY

*Provide consistent and quality municipal services through adequate utilization, and development of appropriate financial resources that maximize return on investment, and leverage outside and local resources in an equitable and fair manner to the local taxpayers.*

#### Objectives

- Update and improve long-range financial projections, data analysis, and trend profiles to facilitate strategic forecasting.
- Balance the need for increased tax, fee, and utility rates with review of staff effectiveness, ratio and efficient operations to maximize the benefits to the citizens per dollar spent.
- Diversify revenue sources to the greatest extent possible by pursuing outside grants, loans, and funding partnerships whenever feasible.
- Resolve litigation and minimize financial impact on the City through a proactive risk management strategy.
- Increase efficiencies through support efforts to decrease the negative impacts of state imposed mandates and program responsibilities.
- Review privatization, technology enhancements, and other effective cost-saving methods to provide quality municipal services.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### GOAL: INTERGOVERNMENTAL RELATIONS

*Promote communications, legislative influence, and agency cooperation with other public entities in Kittitas County, as well as State, and Federal agencies that impact our community and environment.*

#### Objectives

- Work with other public agencies and their staffs in a productive, professional, and participatory way that enables cooperation, better fiscal management, economy of scale, and effective results that will positively impact our community.
- Coordinate major capital projects, financial resources, and strategic goals to promote a commonly shared vision for future benefits to our community and region.
- Strengthen partnerships and communications through joint strategy and planning sessions with other local agencies and community stakeholders.

### GOAL: QUALITY MUNICIPAL SERVICES

*Organize, coordinate and provide municipal services that meet the needs of our citizens, and improve the quality of life of our citizens by effectively utilizing available resources.*

#### Objectives

- Assure that community support services are provided, within available resources to aid those segments of our community most in need such as the elderly, disabled, children, and others needing assistance.
- Strategically plan municipal services to maximize their efficiency and effectiveness.
- Update, modify, and enforce local regulations and codes which reduce nuisances, improve permit processing, and orient regulations in a more user-friendly and proactive direction.
- Protect and preserve the community's quality of life through public safety services conducted with the highest level of professionalism and integrity.
- Assure that the community is served by safe and effective utility and transportation infrastructure.
- Provide programs, facilities, and services that enhance recreational, cultural, and social opportunities for enjoyment by the community.
- Establish a regular maintenance and replacement program for City facilities.

### GOAL: EMPLOYEE EXCELLENCE

*Develop policies that enhance the work environment, stimulate employee performance, and promote good customer service to assure the provision of quality municipal services and prepare our employees for the future challenges in municipal government.*

#### Objectives

- Provide leadership training and development for employees to assure that the City hires and retains the best work force possible.
- Incorporate Customer Commitment and Employee Values into the workplace.
- Integrate employees and work divisions with cohesive teamwork and organization.
- Emphasize service to the customer with a “*can-do*” attitude that concentrates efforts toward proactive results.
- Develop employee training to provide a viable succession strategy for our leadership positions.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### GOAL: COMMUNITY DEVELOPMENT

*Develop policies and promote implementation measures that enact our Comprehensive Plan, preserve the character of our community, and provide the necessary public facilities and infrastructure consistent with our vision for the future.*

#### Objectives

- Maintain, replace, expand, and improve necessary public facilities and infrastructure to serve and protect the community's needs within available resources of the Capital Facilities Plan.
- Update and prepare comprehensive plans and strategies to guide our future capacity, quality, design, and capitalization of public facilities and infrastructure.
- Comply with government regulations and goals that impact our provision and operation of public utilities.
- Develop a property management plan for all land and facilities that provides an inventory and information suitable for proactive decision-making.
- Evaluate the options and impacts of expanding the UGA and corresponding annexation plan.
- Promote citizen and business involvement and responsibility in neighborhood maintenance, safety, and improvement programs.

### GOAL: ECONOMIC DEVELOPMENT

*Stimulate the community's economy through a combination of policies and programs which diversify the economic base, support the community and resource-based activities, provide adequate infrastructure and support, promote the opportunities for high technology and innovative applications for our business and industrial base, and establish the community's prominence as a service and activity center of Kittitas County.*

#### Objectives

- Recommend and implement economic development strategies and projects, as well as informational reports on local economic activity.
- Support efforts of Ellensburg Business Development Authority, Ellensburg Downtown Association, Chamber of Commerce, and other community agencies to create a positive business climate that stimulates private investment.
- Revitalize the downtown core and create an economic partnership with local business that encourages economic vitality, encourages pedestrian interaction, and incorporates the objectives of the "Main Street" model.
- Explore opportunities to support and promote the economic diversification of our community, especially in the areas of advanced technology, agriculture, telecommunications, and other potential businesses that can expand our local economy.
- Promote participation in public/private partnerships in order to leverage opportunities for outside capital investment, consolidate resources, and seek financing that are sound and creative.
- Regularly meet and visit with community businesses.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### GOAL: COMMUNITY LIVABILITY

*Protect, preserve, and enhance the quality of living within our community, which fosters a commitment toward excellence in environmental, cultural, social, and physical recreations to our citizens.*

#### **Objectives**

- Promote responsible efforts of stormwater, transportation management, parks and recreation programs that preserve, protect, and balance our community's livability with our natural environment while stimulating economic activity and family wage jobs.
- Research and adopt as necessary new ordinances that improve community aesthetics and welfare through responsible enforcement and regulations as well as incentives and heightened community awareness.
- Acknowledge citizens and businesses for civic contributions, community improvements, and public service in all forms of community participation.

### GOAL: COMMUNITY RELATIONS

*Enhance citizen - government communication in order to promote a more responsive and accountable municipal organization, which functions with understanding and support for its constituency.*

#### **Objectives**

- Encourage community participation and interaction in local government affairs.
- Develop performance measures to gauge the effectiveness of municipal services and customer satisfaction.
- Utilize technology to improve informational exchange and communications between the City and our customers.

## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

### Administrative Staff



Terry Weiner  
City Attorney



John Akers  
City Manager



Ryan Lyyski  
Public Works Director



Cindy Smith  
Human Resource Director



Josephine Camarillo  
Library Director



Brad Case  
Parks & Recreation Director



Jerica Pascoe  
Finance Director



Larry Dunbar  
Energy Services Director



Dale Miller  
Chief of Police



Kirsten Sackett  
Community Development Director

## Budget Process Overview

The 2017-2018 Biennial Budget is a policy document, an operations guide, a financial plan, and a communications device. It includes the financial planning and legal authority to obligate public funds. An adequate budget document must answer **what**, **why**, and **how** questions.

What?

The budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council to the staff and the community. As a result, the City Council, staff, and public are involved in establishing the budget for the City of Ellensburg. The budget allocates scarce resources for the purpose of financing competing interests.

The budget provides four functions:

### **1. A Policy Document**

The budget functions as a policy document because decisions made within the budget will “reflect the general principles or plans that guide the actions taken for the future.” As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities and expenditures of the City staff.

### **2. An Operational Tool**

The budget of the City reflects its operation. Activities of each city function and organization have been planned, debated, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City, how they relate to each other, and attain the policy issues and goals of the City Council. In this effort, the budget addresses areas that may not be traditional budget document topics but inclusion of the topics make the activities of the City more understandable.

These include current and future debt management, staffing levels, long-range planning, capital spending plans, and the tax base and its relationship to the provision of services. A statistical section is added to provide additional information. The City’s long-range plan will affect the future capital spending, staff level, and debt plan of the City.

### **3. A Link with the General Public**

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

### **4. A Legally Required Financial Planning Tool**

Traditionally a financial planning tool, the budget is also a requirement of all cities as stated in the Revised Code of Washington Title 35A. The budget must be adopted as a balanced budget and must be in place prior to the spending of any city funds. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available. The staff

requests for appropriations comprise the disbursement side of the budget. In this budget, the general fund and the non-general funds appropriation levels are set at the fund level.

### **How Does the Budget Compare to the Annual Report?**

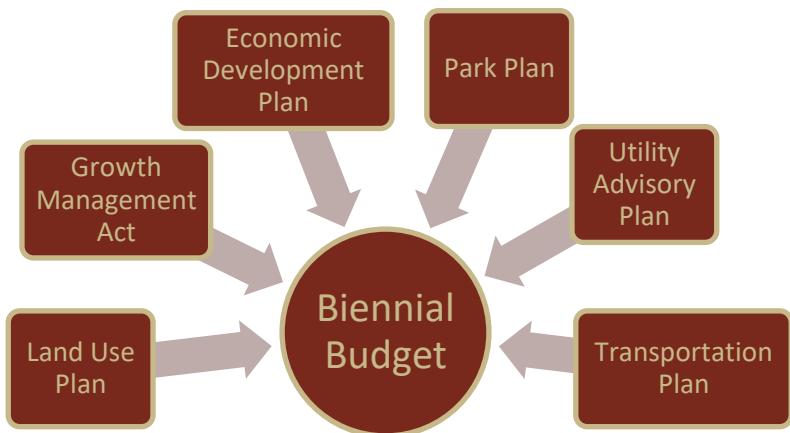
The City prepares an annual financial report in conformance with Generally Accepted Accounting Principles (GAAP). Since the budget is not prepared using the same basis of accounting, it cannot in all cases be compared to information depicted in the annual report. The Governmental Fund types are budgeted on a modified accrual basis and can be directly compared to the operating statements in the City annual report. The Proprietary Fund types are budgeted on a modified accrual basis and depicted in the annual report using a full accrual basis. The Proprietary Fund types are treated like regular business because a majority of their revenues are derived from fees for service to the public. These funds, therefore, cannot be compared between the two reports. As a first step to implementing Governmental Accounting Standard Board (GASB) Statement 34, the Permanent Fund group has been established and included in the budget.

#### **Why?**

The budget and budget process are required by State law. The budget, as adopted, constitutes the legal authority for expenditures. The City's budget is adopted at the fund level except the General Fund that is adopted at the department level, so expenditures may not legally exceed appropriations at that level. The City's budget is amended at least once a year. All appropriations, except operating grants and capital projects, lapse at year-end. Unexpended resources must be re-appropriated in the subsequent period.

In addition, the budget process affords both an interesting and challenging opportunity to reassess plans, overall goals, and the means for accomplishing them. It is through this effort that the budget is the single most important policy document produced each year. Much effort is expended to ensure the budget plan will achieve the goals and objectives of the City Council.

#### **How?**



### **The Budget Process**

#### *Determining Policies and Goals:* The

Budget process for the City of Ellensburg is, in some respects, an ongoing, year-round activity. The formal budget planning begins in the summer with discussions between the City Manager, departments, and City Council about the status of ongoing programs, new goals, and objectives for the future. Many city planning, policy, and goal setting documents are reflected in the budget.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

*Reporting and Monitoring:* The budget and its policies are implemented through the individual departments and the accounting controls of the Finance Department. The budget is monitored by a reporting system consisting of monthly reports to department heads and divisional managers. Financial reports are issued by the Finance Department comparing actual expenditures and revenues with the budget. In these reports, financial data is presented at a more detailed level than the final budget. Financial reports are submitted to the City Council on a quarterly basis. The budget may be amended by Council action at any time during the year.

*Staff Planning and Preparation:* Budget preparation begins in July with the budget message to the departments and the projection of city reserves, revenues, expenditures, and financial capacity. It is with this background information and guidelines that departments develop their expenditure requests that are subsequently reviewed.

*Components of the Budget:* There are two components of the budget: the base operation budget and capital improvements.

*Base Budget Approach:* The base operation budget consists of budget proposals that will be sufficient to maintain the operation of programs that have been authorized in earlier budgets.

*Capital Improvements:* The budget includes capital projects scheduled for construction. The City's approach to capital budgeting is financial in character. The budget authorizes a series of potential projects to be considered for funding. The Council works with city staff to approve specific projects up to the funding approved in the budget. If more funds become available, or third party funding can be arranged, a budget amendment is considered. The City's capital program is funded primarily through the issuance of general obligation bonds, revenue bonds, real estate excise tax funds, sales tax funds, federal and state loan and grant programs.

*Preliminary Budget:* The budget is ready for the City Manager's review in September. The Council reviews the preliminary budget in October. The proposed budget is also available for citizen review in October. The Council conducts a series of workshops to examine the budget in detail and then conducts a preliminary budget hearing before acting formally on the budget as modified during its workshop meetings. Final action on the budget usually occurs in November.

*Final Budget:* The final budget is issued as a formal published document in summarized format from the preliminary budget, but as modified by the City Council. The actual appropriations implementing and amending the budget are contained in the budget ordinance adopted by the City Council. Public hearings are scheduled for City Council meetings in October and November, with the final budget adoption typically scheduled in December.

*Amending the Budget:* The City Manager is authorized to transfer budgeted line item amounts within departments in the General Fund budget, and within the funds in the non-General Fund budgets. However, any revisions that alter the total expenditures and fund balance of a fund, total expenditures of departments within the General Fund, or that change the number of permanently authorized

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

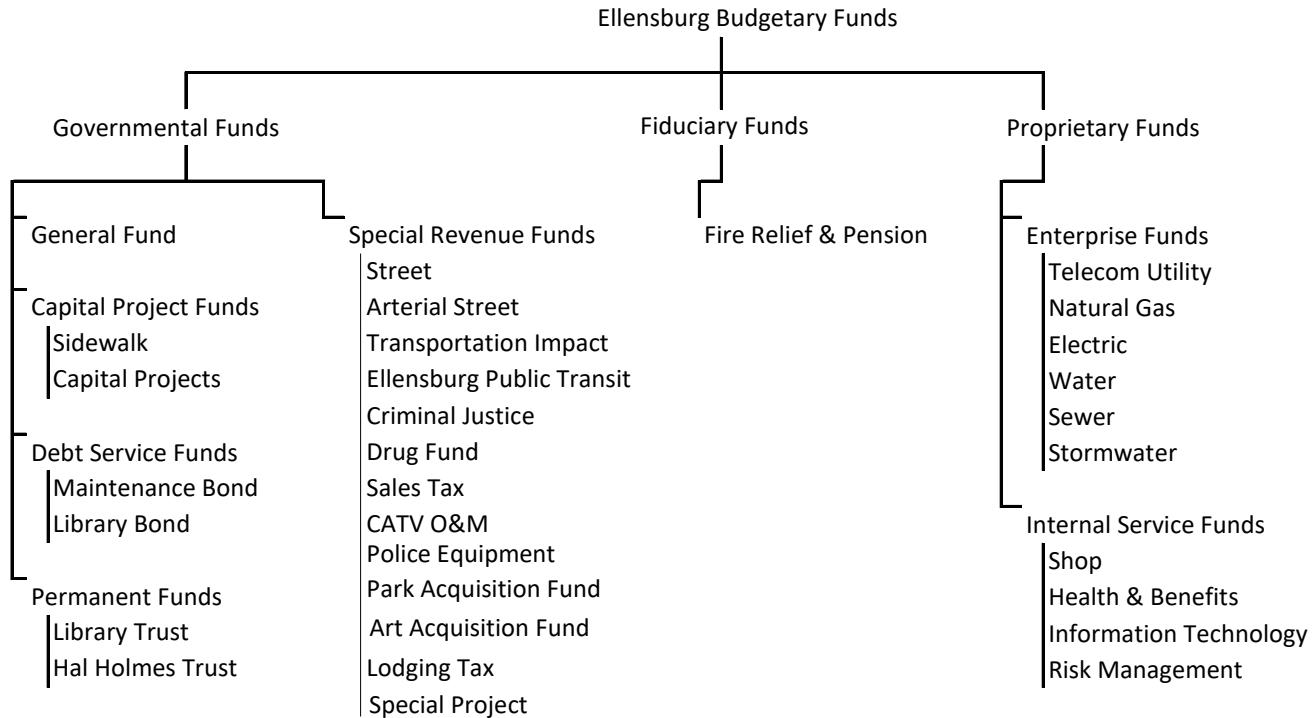
employee positions, salary ranges, or other conditions of employment, must be approved by the City Council.

The City Council may determine what is in the best interest of the City to increase or decrease the appropriation of a particular department or fund. This can be accomplished by adoption of an ordinance.

The status of the budget is comprehensively reviewed in November to identify any needed adjustments. All requests for amendments should first be filed with the Finance Director. The Finance Director and City Manager, after careful review of the process, make a recommendation to the City Council for budget amendments.

<b>City of Ellensburg</b>	
Budget Process Schedule	
2017/2018 Biennium Budget Preparation	
Date	Action
Late May/ Early June	Council Retreat on Goal Setting, and Budget Policy Review
Friday, April 1, 2016	
1st business day in May	Personnel Estimates Sent to Departments for Review
Tuesday, June 21, 2016	
2nd Monday in April	Wages, benefits, and other operating expenditure parameters defined by City Manager and Finance Director;
Thursday, June 23, 2016	
1st business day in May	Personnel Estimates Sent to Departments for Review
Tuesday, June 21, 2016	
2nd Monday of June	Personnel Estimates back to Finance (all departments)
Friday, June 24, 2016	
Last week of June	Budget Kickoff (all departments)
Thursday, June 30, 2016	Budget prep instructions, templates, and forms available
Early July	Excel Budget Worksheets available for entering 2017/18 Budget Proposals
Friday, July 8, 2016	
4th Monday in July	Department Budget Proposals to Finance (all departments)
Monday, August 1, 2016	Budget worksheet entry completed (all departments) Revenue Forecast and Capital Plans submitted to Finance (all departments)
Last week of July and first part of August	Budget compilation and balancing (Finance)
August 1 - August 19	
4th Monday in July	Departmental narratives submitted to Finance (all departments)
Friday, August 19, 2016	
4th Week in August	Departmental meetings with City Manager, Finance Director & Budget Officer (all departments)
August 22-26, 2016	
2nd to Last Full Week in September	Assemble & Print City Manager's Proposed Budget (Finance)
September 19-23, 2016	
First Monday in October	Preliminary Budget to Council
Monday, October 3, 2016	City Clerk Publishes Notice of Public Hearings
First Meeting in October	Public Hearing on Revenue Estimates
Monday, October 3, 2016	
Second Meeting in October	Community Grants Program Allocation Adoption
Monday, October 18, 2016	
1st Meeting in November	Public Hearing - * Introduction of Tax Levy Ordinance
Monday, November 7, 2016	
First Tuesday in November	Election Day
2nd Meeting in November	Public Hearing- * Adoption of Tax Levy * Council Discussion of 17/18 Proposed Budget
Monday, November 21, 2016	
1st Meeting in December	Public Hearing- * Budget Ordinance/ 1st Reading
Monday, December 5, 2016	
2nd Meeting in December	* Adoption of Budget Ordinance
Monday, December 19, 2016	
Month of January	Finalize Budget document, print and distribute 2017/2018 budget
January 1 - 31, 2017	

## Financial Structure



The City of Ellensburg's accounting and budgeting systems are organized and operated on a department and fund basis. Departments and funds are accounting entities used to record revenues and expenditures. The City of Ellensburg's funds are grouped into eight categories: General, Special Revenue, Debt Service, Permanent, Capital Projects, Enterprise, Internal Service, and Fiduciary Funds. The City of Ellensburg budgets its funds on a modified accrual basis.

The following are budgeted funds:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Improvements Funds
- Enterprise Funds
  - Telecommunications
  - Stormwater
  - Gas
  - Light
  - Water
  - Sewer
- Internal Service Funds
  - Shop



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

- Information Technology
- Risk Management
- Health and Benefit
- Fiduciary Funds
  - Fire Relief & Pension
- Permanent Funds
  - Library Trust
  - Hal Holmes trust

### Definition of Major Funds

Major funds represent the significant activities of the City, and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 5% of the revenues or expenditures of the appropriated budget, or are of high community interest. The City reports General, Gas, Water, Sewer, Sales Tax, Street, Arterial Street, and Electric funds as major funds. Detailed information is provided on these funds under their respective categories.

### Major Governmental Funds Summary

The financial outlook for 2017 and 2018 is positive. However, the long-term financial outlook includes moderate expenditure growth, such as escalating state retirement contributions, and slower growth in projected retail sales tax revenue than was seen in 2015 and 2016. Reduced projections for utility taxes have been offset by increases in sales tax and charges for services.

The General Fund is the principal operating fund of the City. It accounts for the financial resources of the City that are not accounted for in any other fund. Principal sources of revenue are property tax, sales tax, utility tax, licenses and permits, state-shared revenues, charges for services, and interest income. Primary expenditures are for general city administration, police, engineering, planning services, parks, library, and cultural and recreational services. The General Fund “buys” services from Internal Service funds as follows: fuel and rental of vehicles from the Shop Fund, health insurance from the Health & Benefits Fund, and data processing services from the Information Technology Fund (IT).

Cost allocations from the General Fund are provided to all funds in an effort to distribute accounting, budgeting, auditing, personnel, legal, city management, and public information services.

It includes most tax revenues and such services as public safety, parks & recreation, engineering, planning, library, and general administration of the city government.

In accordance with City ordinance, the City's targeted General Fund reserve is set by resolution at 20%, not to fall below 15%. For 2017, the City is using \$897,848 of its fund balance to balance the budget, and adding \$258,593 to the fund balance in 2018.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

The Street Fund is designed for street operations and maintenance. It is funded mostly from sales tax revenue and is not designed to carry much of a fund balance. The level of Street Fund budgeted appropriations spends down a majority of the fund balance by the end of 2018. Street Fund maintenance and operations is mostly supported by transfers-in from the Sales Tax Fund.

The Arterial Street Fund is responsible for the construction of streets, bridges, signals, and trails. The City accumulates these funds in order to finance projects as it sees fit.

The Sales Tax Fund accumulates general sales tax revenues to be transferred to other funds in support of city programs. Major support in the 2017/2018 biennium will be directed to General Fund and Street Fund activities.

### Major Proprietary Funds

**Enterprise Funds:** Enterprise funds are used to account for the financing of services provided to the general public where all or most of the costs involved are paid for by user charges. Operations financed as enterprise funds are operated in a manner similar to private business enterprises.

Enterprise funds “buy” services from the Shop Fund for equipment rental and gasoline, and from the Information Technology Fund for data processing and computer maintenance. The enterprise funds also reimburse the General Fund for cost allocations for budgeting, auditing, accounting, personnel, utility billings and collections, legal, and engineering costs that relate to enterprise funds. Other funds purchase utilities at the same rate as the public.

The Natural Gas Fund accounts for the activities of the City’s gas distribution operations. The major source of revenue is the charges for the sale of gas, and the bulk of expenses are the purchase of gas for resale. The gas activities will be affected by the weather, the unit cost of gas the City pays, and the rate the City charges for the units sold. The expected decrease in the volume will be determined by weather and not by the number of customers. More than 52% of the department budget is spent on the gas inventory purchased for resale. The salary and benefit costs account for just about 16.22% of the total department budget. Central Washington University and Twin City Foods account for a large share of the department’s annual sale. The price of gas has generally decreased leading into the 2017/2018 biennium, which is affecting the price we charge our customers and thusly the municipal utility tax paid into the city’s General Fund.

Electric Fund accounts for the activities of the city’s electric distribution operations. The major source of revenue is the same of electricity and major expense is the purchase of power from entities such as Bonneville Power Administration. Central Washington University and Twin Foods account for 16.72% of the department’s annual sale. Electricity purchased accounts for over 46% of total operating expense budget in 2017/2018.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

The Water Fund accounts for the activities of the city's water pumping and distribution operations. In 2017 the Water Fund spends a plurality of its budget on capital construction, with the remainder spent on salaries, benefits, contractual services, and intergovernmental payments to maintain its wells and water lines. The capital spending continues in 2017 and 2018 to complete the construction of a new well and to construct numerous water main extensions.

The Sewer Fund accounts for the activities of the city's wastewater treatment plant, sewer pumping station, and collection system, providing a system to collect and treat wastewater produced within the service area. The fund spends a large portion of its budget on salaries, benefits, contractual services, and intergovernmental services. There is also substantial capital spending budgeted for 2017-2018 for the extension of main lines and upgrades to the wastewater treatment plant. The wastewater activities are supported through service charges.

**Non-major Funds** represent the activities of the City that are not significant in terms of the amount of revenue or expenditures in the fund. In other words, activities whose revenues or expenditures, excluding other financing sources and uses constitute less than 10% of the revenues or expenditures of the City's appropriated budget.

**Non-major Special Revenue Funds** account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes. Non-major special revenue funds include the Traffic Impact Fees, Ellensburg Public Transit, Criminal Justice, Drug, CATV Operations & Maintenance, CATV Capital, Park Acquisition, Lodging Tax, and CHIP Funds.

**Non-major Debt Service Funds:** Debt service funds are used to account for the accumulation of resources to be used for the retirement of general, long-term debt. Sources of revenue to fund the retirement of general obligation long-term debt are property taxes and transfers from other funds that are responsible for debt.

The city has two groups of general obligation debts: (a) voter approved unlimited debt, and (b) limited obligation debt. Limited obligation debts are funded by a transfer out of the Sales Tax Fund. Unlimited debt obligations are funded directly through the excess tax approved by the voter.

Funds included in the non-major debt service funds are (a) Library Construction Debt Fund, and (b) G.O. Maintenance Debt Fund. The City has no plans to issue any new debt in the near future.

**Non-major Capital Improvement Funds:** Capital project funds account for the financing of major capital projects other than those financed by proprietary funds. Sources of revenue include proceeds of debt issuance, grants, and transfers from other funds (generally from special revenue funds). Funds in this category for 2017/2018 are the G.O Maintenance Capital Improvement and Sidewalk Construction Funds.

**Internal Service Funds** account for the financing of specific services provided to departments within the City by other departments within the City. These funds provide centrally administered services that generate revenue by billing other funds at cost plus a reserve for future needs. These funds include the Shop, Information Technology, Health and Benefits, and Risk Management Funds.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

**Non-major Fiduciary Funds** account for assets held by the City as trustee or agent for individuals, private organizations, or other governmental units. These funds include the Fire Relief and Pension Fund, and the LID Guarantee Fund. The Fire Relief and Pension Fund is used to provide pension benefits to former City firefighters hired before 1965. The major source of the revenue for this fund is the support (transfer-in) of a portion of the City's property tax revenues.

**Permanent Funds** account for funds held to support specified city activities in perpetuity. For 2017/2018, two permanent funds are budgeted: (a) Library Trust, and (b) Hal Holmes Trust.

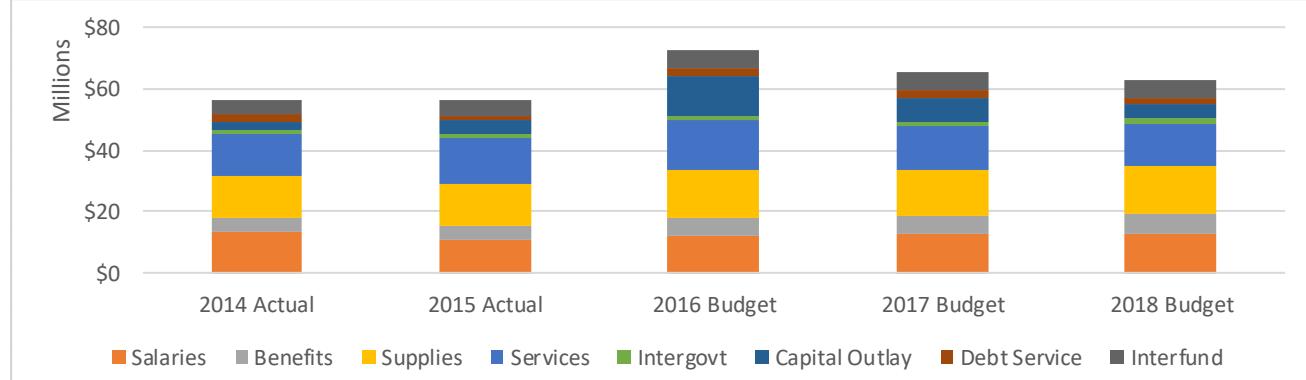
# Budget Summary

**This Page Intentionally Left Blank**

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

**Summary**

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Taxes	\$ 10,958,489	\$ 11,759,672	\$ 11,719,406	\$ 13,326,176	\$ 13,759,629
Licences & Permits	494,654	425,953	380,750	688,750	688,750
Intergovt. Rev.	1,745,789	2,616,873	5,050,772	4,097,161	1,236,582
Charges for Services	36,301,027	37,578,154	38,688,360	37,944,492	38,706,782
Fines & Forfeits	338,451	291,799	289,400	285,900	286,500
Miscellaneous	4,560,437	5,041,834	4,111,922	4,346,519	4,548,426
<b>Total Revenues</b>	<b>54,398,847</b>	<b>57,714,285</b>	<b>60,240,610</b>	<b>60,688,998</b>	<b>59,226,670</b>
<b>Expenditures</b>					
Salaries	13,453,446	10,960,240	12,306,402	12,965,398	12,987,846
Benefits	4,535,222	4,594,810	5,575,896	5,837,422	6,418,614
Supplies	13,797,441	13,140,133	15,548,902	14,665,543	15,423,714
Services	13,551,842	15,340,983	16,358,863	14,433,293	13,992,134
Intergovt	1,327,126	1,203,009	1,481,497	1,488,773	1,523,537
Capital Outlay	2,347,089	4,852,452	13,056,786	7,884,206	4,444,885
Debt Service	2,561,549	909,316	2,641,042	2,404,538	2,413,399
Interfund	4,567,814	5,261,557	5,565,857	5,737,609	5,593,040
<b>Total Expenditures</b>	<b>56,141,529</b>	<b>56,262,500</b>	<b>72,535,245</b>	<b>65,416,782</b>	<b>62,797,169</b>
<b>Revenue Less Exp.</b>	<b>(1,742,682)</b>	<b>1,451,785</b>	<b>(12,294,635)</b>	<b>(4,727,784)</b>	<b>(3,570,499)</b>
<b>Other Sources (Uses)</b>					
Transfers In	4,766,522	4,631,685	6,581,638	5,587,420	6,910,583
Transfers Out	(4,766,522)	(4,631,685)	(6,581,638)	(5,587,420)	(6,910,583)
Long-Term Debt Issue	1,310,000		1,299,258		540,000
Other Receipts	1,064,442	629,797	409,500	424,700	429,900
Interfund Loan Payment			275,000	275,000	275,000
<b>Total Other Sources (Uses)</b>	<b>2,374,442</b>	<b>629,797</b>	<b>1,983,758</b>	<b>699,700</b>	<b>1,244,900</b>
<b>Total Sources less Uses</b>	<b>631,760</b>	<b>2,081,582</b>	<b>(10,310,877)</b>	<b>(4,028,084)</b>	<b>(2,325,599)</b>



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

## Budget by Fund

**2017 Budget by Fund**

Fund	Beginning Fund	Revenues	Other Sources	Expenditures	Other Uses	Ending Fund Balance	Total Requirements
<b>General Fund</b>	\$2,143,898	\$11,716,476	\$2,025,000	\$14,810,339	\$0	\$1,075,034	\$15,885,374
<b>Street Fund</b>	889,801	385,509	1,460,000	2,227,588	-	507,722	2,735,310
<b>Arterial St. Fund</b>	1,404,760	1,818,459	669,000	2,666,306	-	1,225,913	3,892,219
<b>Traffic Impact</b>	1,187,750	109,370	-	60,000	440,000	797,120	1,297,120
<b>Public Transit</b>	35,937	1,165,606	-	862,862	25,000	313,681	1,201,543
<b>Public Safety</b>	466,429	734,922	-	815,124	-	386,227	1,201,351
<b>Drug Fund</b>	15,316	1,600	-	9,745	-	7,171	16,916
<b>Sales Tax</b>	1,230,072	4,599,436	-	-	4,428,420	1,401,088	5,829,508
<b>Public Television</b>	56,254	93,200	-	96,228	-	53,226	149,454
<b>Police Equipment</b>	9,372	-	75,920	74,822	-	10,470	85,292
<b>Parks Acquisition</b>	169,908	36,921	-	185,000	-	21,829	206,829
<b>Art Acquisition</b>	-	1,050	50,000	48,487	-	2,563	51,050
<b>Lodging Tax</b>	235,170	496,000	-	620,000	-	111,170	731,170
<b>Maint. Debt</b>	39,915	-	217,500	217,500	-	39,915	257,415
<b>Library Bond</b>	51,159	175,000	-	163,650	-	62,509	226,159
<b>LID Gurantee</b>	83,481	-	-	-	-	83,481	83,481
<b>General Capital</b>	-	-	590,000	590,000	-	-	590,000
<b>Sidewalk</b>	307,167	216,100	-	160,000	54,000	309,267	523,267
<b>Stormwater</b>	734,885	2,123,316	-	2,327,581	140,000	390,620	2,858,201
<b>Telecom</b>	250,648	249,686	-	244,017	-	256,317	500,334
<b>Natural Gas</b>	2,328,904	6,431,230	-	6,956,397	-	1,803,737	8,760,134
<b>Electric Light</b>	6,401,844	16,017,432	-	16,383,946	-	6,035,330	22,419,276
<b>Water</b>	2,612,231	4,789,926	-	4,858,359	500,000	2,043,799	7,402,157
<b>Water Construction</b>	148,831	-	500,000	500,000	-	148,831	648,831
<b>Wastewater</b>	2,273,286	3,954,366	-	3,903,605	-	2,324,047	6,227,652
<b>Shop/Warehouse</b>	6,163,300	1,971,647	-	2,392,573	-	5,742,374	8,134,947
<b>Health &amp; Benefits</b>	907,094	2,221,876	-	2,181,168	-	947,802	3,128,970
<b>Risk Management</b>	331,987	670,812	-	541,054	-	461,745	1,002,799
<b>Info. Tech</b>	518,273	1,237,589	-	1,357,473	-	398,389	1,755,862
<b>Library Trust</b>	274,149	7,500	-	8,800	-	272,849	281,649
<b>Hal Holmes</b>	439,603	-	-	-	-	439,603	439,603
<b>Fire Relief &amp; Pension</b>	243,603	163,669	-	154,157	-	253,115	407,272
<b>Total</b>	<b>\$31,955,028</b>	<b>\$61,388,698</b>	<b>\$5,587,420</b>	<b>\$65,416,782</b>	<b>\$5,587,420</b>	<b>\$27,926,943</b>	<b>\$98,931,146</b>

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

**2018 Budget by Fund**

Fund	Beginning Fund	Revenues	Other Sources	Expenditures	Other Uses	Ending Fund Balance	Total Requirement
<b>General Fund</b>	\$1,075,034	\$12,040,501	\$2,065,000	\$15,117,444	\$0	\$63,091	\$15,180,535
<b>Street Fund</b>	507,722	385,509	1,470,000	2,251,992	-	111,239	2,363,231
<b>Arterial St. Fund</b>	1,225,913	122,252	1,295,000	1,403,000	-	1,240,165	2,643,165
<b>Traffic Impact</b>	797,120	111,486	-	5,000	700,000	203,606	908,606
<b>Public Transit</b>	313,681	1,202,106	-	880,959	25,000	609,828	1,515,787
<b>Public Safety</b>	386,227	734,922	-	843,352	21,961	255,836	1,121,149
<b>Drug Fund</b>	7,171	1,600	-	8,000	-	771	8,771
<b>Sales Tax</b>	1,401,088	4,829,158	540,000	-	4,098,622	2,671,624	6,770,246
<b>Public Television</b>	53,226	93,200	-	96,228	-	50,198	146,426
<b>Police Equipment</b>	10,470	-	77,883	77,883	-	10,470	88,353
<b>Parks Acquisition</b>	21,829	36,921	-	-	-	58,750	58,750
<b>Art Acquisition</b>	2,563	1,050	50,000	48,487	-	5,126	53,613
<b>Lodging Tax</b>	111,170	521,000	-	630,000	-	2,170	632,170
<b>Maint. Debt</b>	39,915	-	212,700	212,700	-	39,915	252,615
<b>Library Bond</b>	62,509	175,000	-	164,600	-	72,909	237,509
<b>LID Gurantee</b>	83,481	-	-	-	-	83,481	83,481
<b>General Capital</b>	-	540,000	-	-	540,000	-	540,000
<b>Sidewalk</b>	309,267	196,100	-	160,000	175,000	170,367	505,367
<b>Stormwater</b>	390,620	956,706	-	976,867	150,000	220,458	1,347,325
<b>Telecom</b>	256,317	265,486	-	252,123	-	269,680	521,803
<b>Natural Gas</b>	1,803,737	6,772,621	-	7,332,390	-	1,243,968	8,576,358
<b>Electric Light</b>	6,035,330	16,167,206	-	16,583,816	-	5,618,721	22,202,537
<b>Water</b>	2,043,799	4,834,878	-	4,658,124	1,200,000	1,020,553	6,878,677
<b>Water Construction</b>	148,831	-	1,200,000	1,200,000	-	148,831	1,348,831
<b>Wastewater</b>	2,324,047	3,997,116	-	4,263,609	-	2,057,553	6,321,162
<b>Shop/Warehouse</b>	5,742,374	1,992,908	-	1,655,098	-	6,080,183	7,735,282
<b>Health &amp; Benefits</b>	947,802	2,432,536	-	2,222,760	-	1,157,578	3,380,338
<b>Risk Management</b>	461,745	670,813	-	541,054	-	591,504	1,132,558
<b>Info. Tech</b>	398,389	1,219,326	-	1,041,977	-	575,738	1,617,715
<b>Library Trust</b>	272,849	7,500	-	8,800	-	271,549	280,349
<b>Hal Holmes</b>	439,603	-	-	-	-	439,603	439,603
<b>Fire Relief &amp; Pension</b>	253,115	163,669	-	160,906	-	255,878	416,784
<b>Total</b>	<b>\$27,926,943</b>	<b>\$60,471,570</b>	<b>\$6,910,583</b>	<b>\$62,797,169</b>	<b>\$6,910,583</b>	<b>\$25,601,344</b>	<b>\$95,309,096</b>

## Fund Balance Summary

**Beginning Fund Balance** is the estimate of funds remaining unspent at the end of the previous budget year that may be available for use in the following budget year. This amount will fluctuate annually depending on the amount of reserves, under and over collection of revenues, and under and over expenditure of appropriations. Fund balance is made up of nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.

- Nonspendable fund balance - portion of net resources that is not spendable because of their form i.e. equipment, receivables, or investment, or legally or contractually required to be maintained intact.
- Restricted fund balance - portion of the net resources with limitations externally imposed by creditors, grantors, or law or regulations of other governments.
- Committed fund balance – portion of the net resources with limitations set by the City Council prior to the end of the year. It will require the action of the same Council to use the resources i.e. cashflow reserve, emergency reserve established by Council's resolution. The City Council approved maintaining a 20% cash flow reserve for General Fund, Enterprise funds and Internal Service funds.
- Assigned fund balance – portion of the net resources with limitation resulting from intended use established by the Ellensburg's City Council but do not meet the criteria to be classified as restricted or committed. i.e. portion intended to use to fund City's new park.
- Unassigned fund balance – residual of the net resources after all the others (nonspendable, restricted, committed, and assigned fund balances) have been subtracted from the total fund balance. This is often referred to as budgetable or spendable fund balance.

The classification outlined above is more critical in the Enterprise funds where the City of Ellensburg has major investments in fixed assets, outside legally enforceable restrictions on the cash through the bond agreements, investments, large average account receivable balances, and high dollar amount of product purchases like gas purchases for resale or electric purchases.

It is essential that the City maintain adequate levels of unreserved fund balance to mitigate current and future risks and ensure stable rates. As such, unreserved fund balances excluding contingency and cumulative reserve funds for the operating funds (all funds except the sales tax and proprietary funds) will be required to have a minimum of 15% of operating expenditures in unreserved fund balance.

Proprietary funds, such as utility funds and internal service funds will be required to a 20% minimum unreserved fund balance.

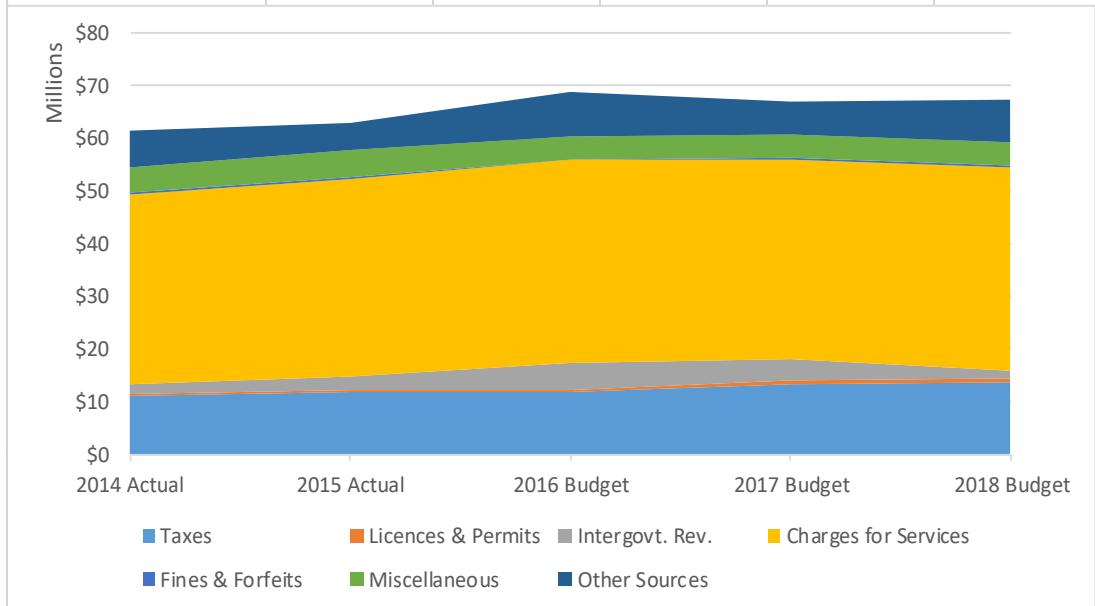
## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Revenues Summary

The total 2017 available resources for the City is **\$98,931,146**, and **\$95,309,096** for 2018. When the Beginning Fund Balance and Other Sources are omitted, the Net Revenue Budget is \$66,976,118 for 2017 and \$67,382,153 for 2018. The major decrease is in the “Intergovernmental” category, from 2017 to 2018. This is due to the decrease in grant funded projects. Grants for 2018 projects have not been awarded and therefore are not budgeted at this time. “Taxes” is seeing a 13.7% increase in 2017 and 3.2% increase in 2018. This includes a .953% increase for property tax and a conservative increase for sales and utility taxes over the 2016 budget. Actual 2016 sales tax has exceeded the budget, and the anticipated 2017 revenues now include the 2/10% sales tax for public transit. “Licenses & Permits” increases in 2017 based on expected building permit projects on the horizon. “Charges for Services” decrease between the 2016 and 2017 budgets because falling natural gas prices have reduced the customer fuel cost portion of utility revenue. Increases between 2017 and 2018 are primarily due to the adopted residential rate increase. “Fines and Forfeits” are expected to remain consistent with 2015 actual revenues. “Other Sources” include anticipated one-time bond proceeds.

### Summary of Total City Revenues by Sources

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Taxes	10,958,489	11,759,672	11,719,406	13,326,176	13,759,629
Licences & Permits	494,654	425,953	380,750	688,750	688,750
Intergovt. Rev.	1,745,789	2,616,873	5,050,772	4,097,161	1,236,582
Charges for Services	36,301,027	37,578,154	38,688,360	37,944,492	38,706,782
Fines & Forfeits	338,451	291,799	289,400	285,900	286,500
Miscellaneous	4,560,437	5,041,834	4,111,922	4,346,519	4,548,426
Other Sources	7,140,964	5,261,482	8,565,396	6,287,120	8,155,483
<b>Grand Total</b>	<b>61,539,811</b>	<b>62,975,767</b>	<b>68,806,006</b>	<b>66,976,118</b>	<b>67,382,153</b>



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

**2017 Revenue Source by Fund and Category:**

	<b>Taxes</b>	<b>Licences &amp; Permits</b>	<b>Intergovt. Rev.</b>	<b>Charges for Services</b>	<b>Fines &amp; Forfeits</b>	<b>Misc. Rev.</b>	<b>Total Operating Revenue</b>	<b>Other Sources</b>	<b>Total</b>
General Fund	\$6,304,018	\$684,050	\$401,035	\$3,844,500	\$284,300	\$198,573	\$11,716,476	\$2,025,000	\$13,741,476
Street			322,809	61,200		1,500	385,509	1,460,000	1,845,509
Arterial Street		4,100	1,813,859			500	1,818,459	669,000	2,487,459
Traffic Impact Fee				105,870		3,500	109,370		109,370
Public Transit	730,000		360,406	75,000		200	1,165,606		1,165,606
Criminal Justice	734,522					400	734,922		734,922
Drug Fund							1,600		1,600
Sales Tax	4,594,436					5,000	4,599,436		4,599,436
CATV Operations	93,200						93,200		93,200
Police Equipment								75,920	75,920
Parks Acquisition			1,921	35,000			36,921		36,921
Art Acquisition				1,000		50	1,050	50,000	51,050
Lodging Tax	495,000					1,000	496,000		496,000
Maintenance Bond								217,500	217,500
Library Bond	175,000						175,000		175,000
General Capital								590,000	590,000
Sidewalk	200,000								216,100
Stormwater				946,273					2,123,316
Telecom				249,686					249,686
Natural Gas				6,427,730					6,431,230
Light				15,680,933					16,017,432
Water				4,517,933					4,789,926
Water								500,000	500,000
Wastewater				3,782,066				159,700	3,954,366
Shop/Warehouse				310,700					1,971,647
Health & Benefits									2,221,876
Risk Management				670,012					670,812
Info. Tech.				1,236,589					1,237,589
Library Trust									7,500
Fire Relief									163,669
<b>Total</b>	<b>\$13,326,176</b>	<b>\$688,750</b>	<b>\$4,097,161</b>	<b>\$37,944,492</b>	<b>\$285,900</b>	<b>\$4,346,519</b>	<b>\$60,688,998</b>	<b>\$6,287,120</b>	<b>\$66,976,118</b>

**2017**

Other Funding Sources includes interfund transfers. For 2017, this includes a transfer from the water fund to the water construction fund.

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

**Revenue Source by Fund and Category:**

	<b>Taxes</b>	<b>Licences &amp; Permits</b>	<b>Intergovt. Rev.</b>	<b>Charges for Services</b>	<b>Fines &amp; Forfeits</b>	<b>Misc. Rev.</b>	<b>Total Operating Revenue</b>	<b>Other Sources</b>	<b>Total</b>
General Fund	\$6,436,249	\$684,050	\$404,096	\$4,032,632	\$284,900	\$198,573	\$12,040,501	\$2,065,000	\$14,105,501
Street			322,809	61,200		1,500	385,509	1,470,000	1,855,509
Arterial Street		4,100	117,652			500	122,252	1,295,000	1,417,252
Traffic Impact Fee				107,986		3,500	111,486		111,486
Public Transit	766,500		360,406	75,000		200	1,202,106		1,202,106
Criminal Justice	734,522					400	734,922		734,922
Drug Fund							1,600		1,600
Sales Tax	4,824,158					5,000	4,829,158	540,000	5,369,158
CATV Operations	93,200						93,200		93,200
Police Equipment								77,883	77,883
Parks Acquisition			1,921	35,000			36,921		36,921
Art Acquisition				1,000		50	1,050	50,000	51,050
Lodging Tax	520,000					1,000	521,000		521,000
Maintenance Bond								212,700	212,700
Library Bond	175,000						175,000		175,000
General Capital								540,000	540,000
Sidewalk	210,000					(13,900)	196,100		196,100
Stormwater				955,706		1,000	956,706		956,706
Telecom				256,876			265,486		265,486
Natural Gas				6,769,121		3,500	6,772,621		6,772,621
Light				15,829,721		62,485	15,892,206	275,000	16,167,206
Water				4,562,885		6,393	4,569,878	265,000	4,834,878
Water		600						1,200,000	1,200,000
Wastewater				3,819,616		12,600	3,832,216	164,900	3,997,116
Shop/Warehouse				310,700		1,682,208	1,992,908		1,992,908
Health & Benefits						2,432,536	2,432,536		2,432,536
Risk Management				670,013		800	670,813		670,813
Info. Tech.				1,219,326			1,219,326		1,219,326
Library Trust						7,500	7,500		7,500
Fire Relief			21,088			142,581	163,669		163,669
<b>Total</b>	<b>\$13,759,629</b>	<b>\$ 688,750</b>	<b>\$1,236,582</b>	<b>\$38,706,782</b>	<b>\$286,500</b>	<b>\$4,548,426</b>	<b>\$ 59,226,670</b>	<b>\$8,155,483</b>	<b>\$67,382,153</b>

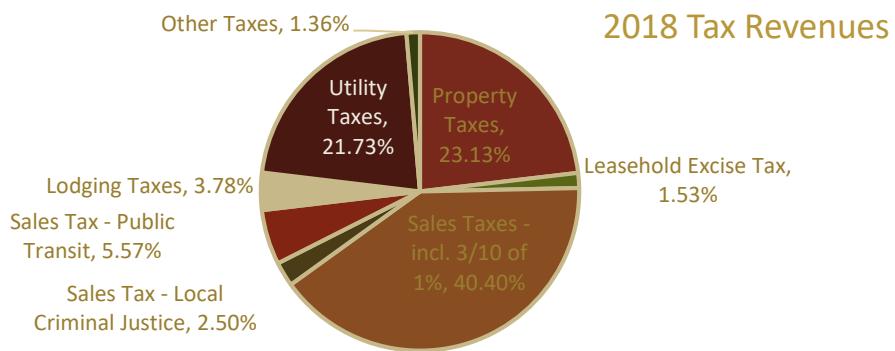
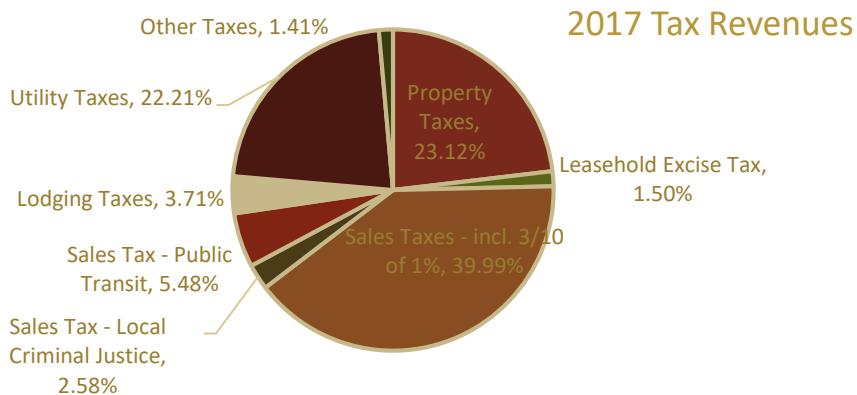
**2018**

Other Financing Sources includes interfund transfers.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Taxes

Tax Type	2016 Adopted	2016	2017 Proposed	2017	2018 Proposed	2018
	Budget	% of Total	Budget	% of Total	Budget	% of Total
Property Taxes	\$ 3,000,856	25.61%	\$ 3,081,388	23.12%	\$ 3,182,752	23.13%
Leasehold Excise Tax	225,000	1.92%	200,000	1.50%	210,000	1.53%
Sales Taxes - incl. 3/10 of 1%	4,380,522	37.38%	5,328,958	39.99%	5,558,680	40.40%
Sales Tax - Local Criminal Justice	329,824	2.81%	343,490	2.58%	343,490	2.50%
Sales Tax - Public Transit	-	0.00%	730,000	5.48%	766,500	5.57%
Lodging Taxes	484,000	4.13%	495,000	3.71%	520,000	3.78%
Utility Taxes	3,108,044	26.52%	2,959,715	22.21%	2,990,583	21.73%
Other Taxes	191,160	1.63%	187,625	1.41%	187,625	1.36%
Total	\$ 11,719,406	100.00%	\$ 13,326,176	100.00%	\$ 13,759,629	100.00%

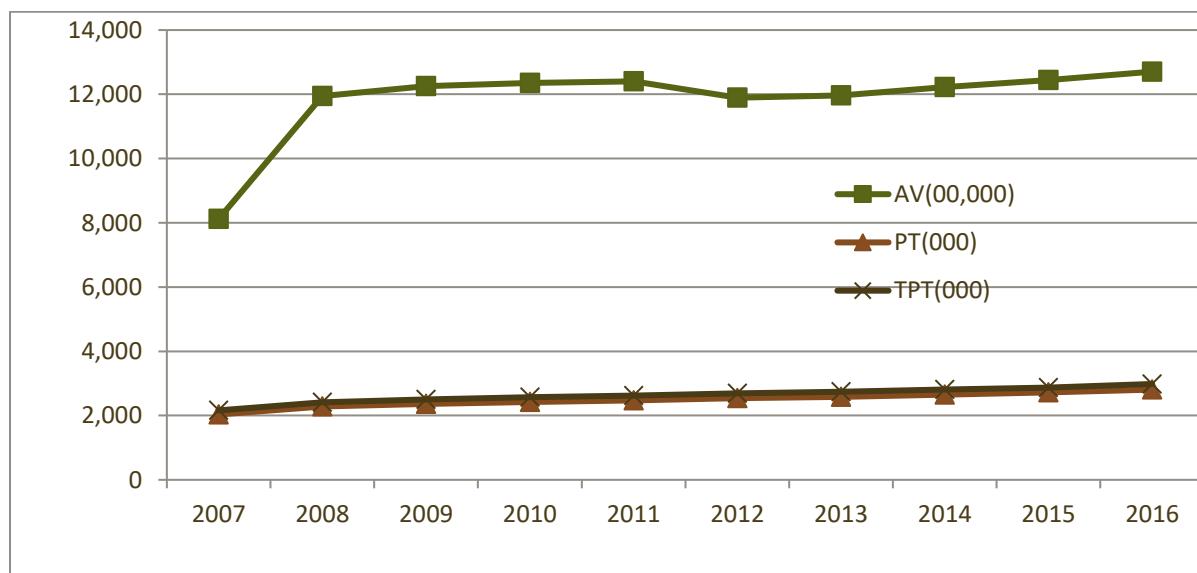


## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

### Property tax

Property tax accounts for 23.12% of tax revenue in 2017 and 23.12% in 2018. Property tax revenue is expected to gradually increase through 2018. The real estate market in Ellensburg seems to be consistent with regional trends. The price of real estate has recovered from the economic downturn of the last decade, with several residential developments under way. The City's properties are valued every four years by the County Assessor and was last valued in 2015 for 2016 collection. The Total Property Tax (TPT) includes the tax levied for the City Library upgrade in 2004. Also, as indicated in 2008, the City's property tax levy did not increase at the same proportion as the property assessed value.

Total Assessed Value(AV) in Relation to Regular Property Tax Levy(PT) and Total Property Tax (TPT)										
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
AV(00,000)	8,122	11,944	12,255	12,358	12,408	11,900	11,962	12,227	12,448	12,705
PT(000)	2,034	2,284	2,366	2,421	2,472	2,544	2,587	2,650	2,718	2,808
TPT(000)	2,162	2,412	2,506	2,569	2,620	2,692	2,740	2,812	2,868	2,983

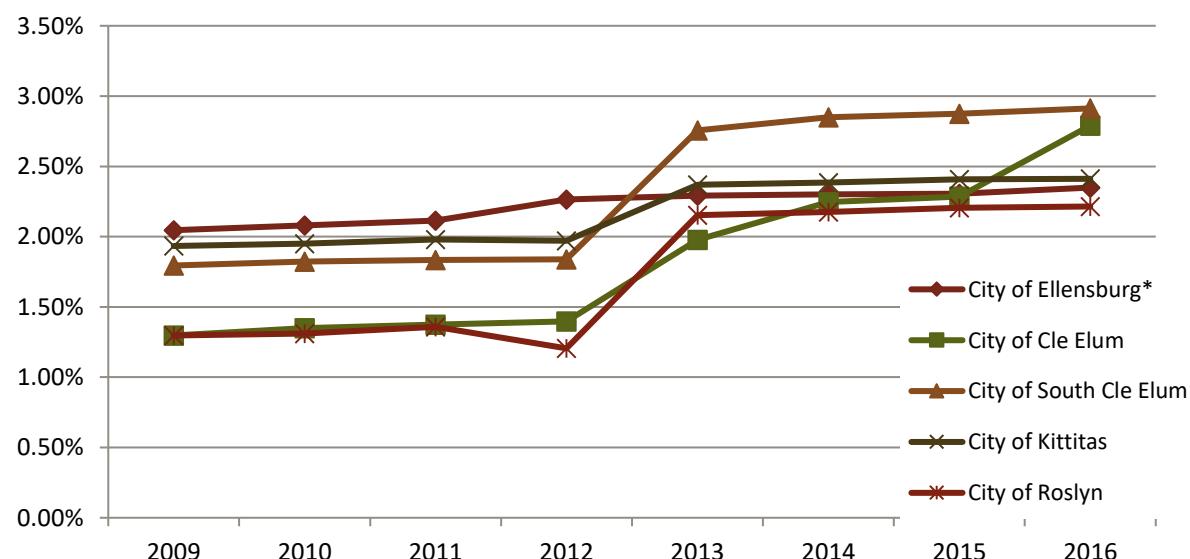


## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Property Tax Rate Comparison with Neighboring Governments

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
City of Ellensburg*								
Regular	1.93101	1.959075	1.992511	2.138387	2.16324	2.168009	2.18303	2.210299
Library Bond/ Timber	0.114799	0.120952	0.120657	0.125594	0.129264	0.133807	0.121650	0.138820
	<b>2.045809</b>	<b>2.080027</b>	<b>2.113168</b>	<b>2.263981</b>	<b>2.292504</b>	<b>2.301816</b>	<b>2.30468</b>	<b>2.349119</b>
City of Cle Elum								
Regular	1.297042	1.34836	1.375281	1.396394	1.977578	2.246815	2.285285	2.790000
City of South Cle Elum								
Regular	1.79462	1.821915	1.834131	1.839269	2.755139	2.849276	2.874812	2.912425
City of Kittitas								
Regular	1.933554	1.951009	1.978741	1.970009	2.369715	2.384828	2.407001	2.411439
City of Roslyn								
Regular	1.148293	1.16701	1.186814	1.205215	2.15319	2.176433	2.205728	2.214534
Bond/100% TAV	0.148917	0.14399	0.171183	0	0	0	0	0
	<b>1.29721</b>	<b>1.311</b>	<b>1.357997</b>	<b>1.205215</b>	<b>2.15319</b>	<b>2.176433</b>	<b>2.205728</b>	<b>2.214534</b>
Kittitas County								
Current Expense	0.854796	0.994662	1.012841	1.004078	1.117439	1.206335	1.390351	1.370580
Community Services	0.024992	0.024954	0.024928	0.025	0.025	0.026894	0.025949	0.025000
Veterans	0.012237	0.011697	0.011651	0.011243	0.012732	0.007994	0.007785	0.007453
CO Refund Admin Fees							0.001037	
Road District 1	1.083042	0.831793	0.683274	0.85477	1.071687	1.071687	0.896227	0.888275
Co. Road Diverted	0.019889	0.018666	0.043719	0.041193	0.04694	0.046940	0.048509	0.046190
County Flood Control	0	0	0	0	0.069946	0.071750	0.070054	0.069401
	<b>1.994956</b>	<b>1.881772</b>	<b>1.776413</b>	<b>1.936284</b>	<b>2.343744</b>	<b>2.431600</b>	<b>2.439912</b>	<b>2.406899</b>

\* Properties within the City of Ellensburg are valued by the Assessor every 4 years



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### **Sales tax**

Sales tax revenue accounts for the largest (48.05% in 2017 and 48.47% in 2018) share of the City's tax revenue source. The City uses the regular sales tax revenue mainly to support General Fund operations, road projects, capital projects, and to service the City's unlimited general obligation debts.

### **Criminal Justice Sales Tax**

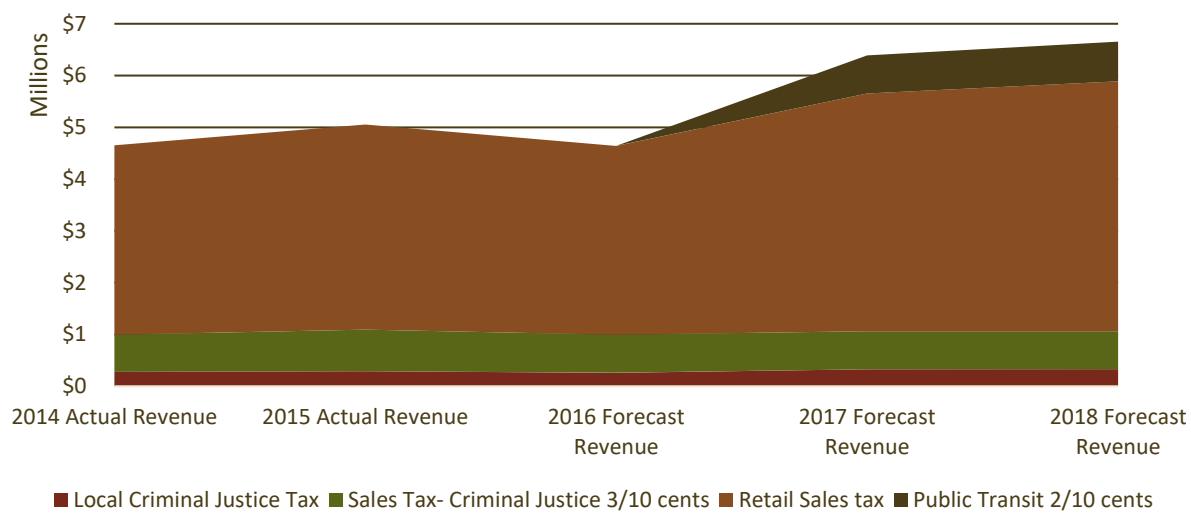
Kittitas County levied 3/10 of one percent sales tax to support criminal justice programs in 2013 under the authority granted by the State based on the citizens' approval. This optional tax is collected by the State and distributed to the cities within Kittitas County and the county government.

### **Public Transit Sales Tax**

The City of Ellensburg levied 2/10 of one percent sales tax to support public transit programs in 2016 under the Transportation Benefit District authority granted by the State based on the citizens' approval. The levy is in place for ten years, at which point continuation is contingent of another successful ballot measure.

The table below outlines the sales tax revenue forecast for 2017 and 2018 in comparison with the past two years of actuals.

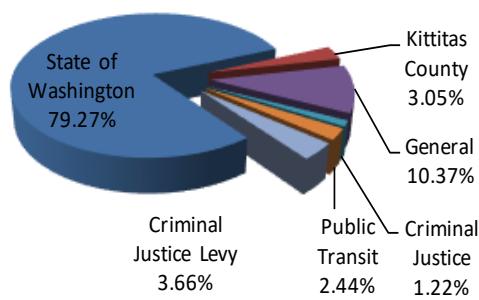
	2014 Actual Revenue	2015 Actual Revenue	2016 Forecast Revenue	2017 Forecast Revenue	2018 Forecast Revenue
Local Criminal Justice Tax	\$276,352	\$289,702	\$261,824	\$325,824	\$329,824
Sales Tax- Criminal Justice 3/10 cents	718,889	803,842	734,522	734,522	734,522
Retail Sales tax	3,659,804	3,958,205	3,646,000	4,594,436	4,824,158
Public Transit 2/10 cents				733,000	766,500
<b>Total Sales Taxes</b>	<b>\$4,655,044</b>	<b>\$5,051,748</b>	<b>\$4,642,346</b>	<b>\$6,387,782</b>	<b>\$6,655,004</b>



## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

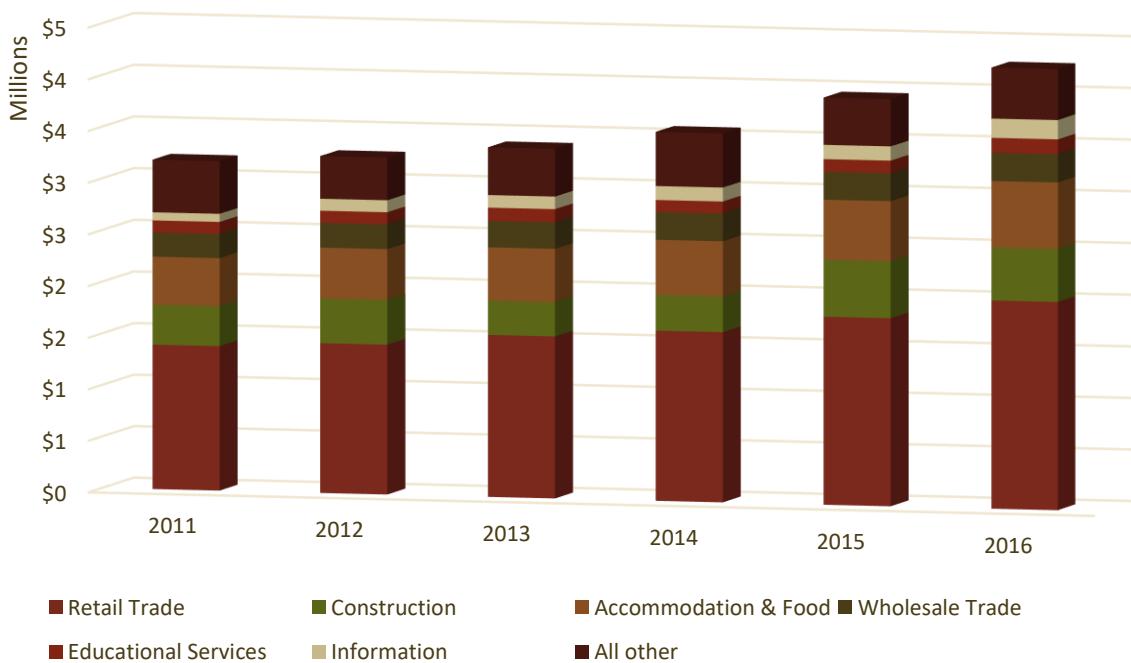
The following is the distribution of the City of Ellensburg sales tax, currently the rate is 8.2%:

Jurisdiction	Tax Rate
State of Washington	6.50%
Kittitas County	0.25%
City of Ellensburg - Total	
General	0.85%
Criminal Justice	0.10%
Public Transit	0.20%
Criminal Justice Levy	0.30%
	8.20%



The following is a breakdown of sales tax revenues by industry category. Retail trade provides the largest sales tax revenue in this category, which includes auto and parts dealers.

Industry	2011	2012	2013	2014	2015	2016
Retail Trade	\$1,401,706	\$1,453,935	\$1,571,881	\$1,650,749	\$1,823,630	\$2,018,420
Construction	386,470	433,949	331,405	346,866	550,382	512,515
Accommodation & Food	465,254	490,754	515,546	532,099	580,949	642,719
Wholesale Trade	232,635	239,338	256,192	267,962	268,926	272,375
Educational Services	117,517	116,971	127,414	116,335	123,045	144,290
Information	78,602	115,919	121,866	135,290	138,026	186,134
All other	508,983	412,748	462,159	523,622	457,645	493,571
<b>Total</b>	<b>\$3,191,167</b>	<b>\$3,263,614</b>	<b>\$3,386,463</b>	<b>\$3,572,923</b>	<b>\$3,942,603</b>	<b>\$4,270,024</b>



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Utility Taxes

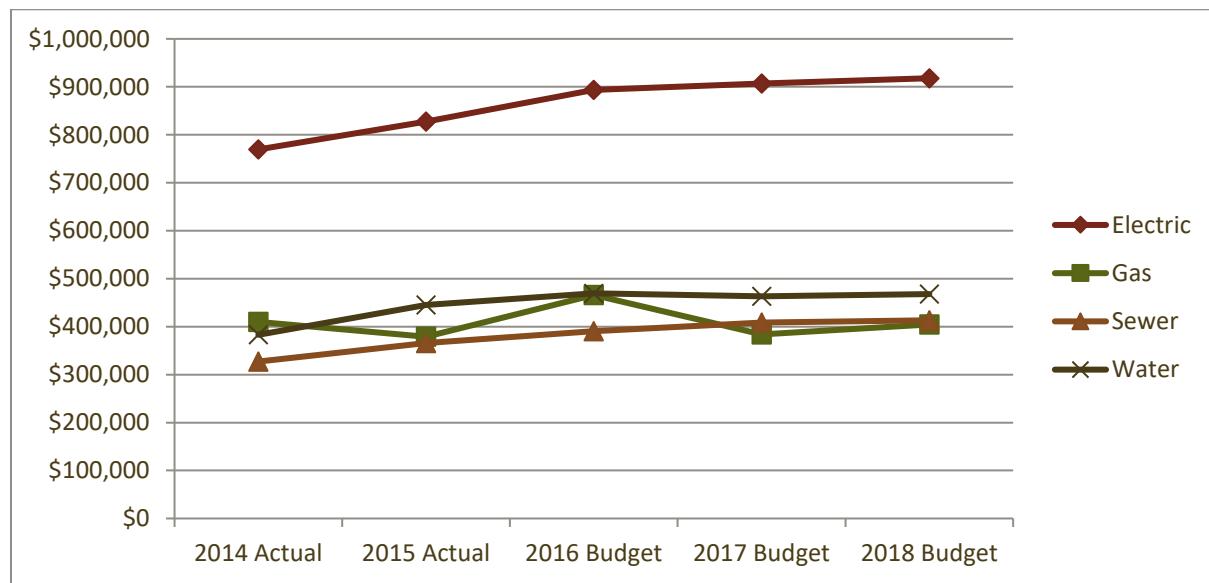
The following are the utility taxes collected by the City. The City owned utilities accounted for 70.9% in 2015 and 71.4% in 2016 of the total utility tax receipts.

City utility tax revenues come from 7 major business categories and they are as follows:

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Electric</b>	\$ 771,042	\$ 833,801	\$ 899,326	\$ 912,883	\$ 923,947
<b>Garbage</b>	222,104	250,600	281,368	250,000	250,000
<b>Gas</b>	409,953	378,921	465,906	384,085	404,617
<b>Sewer</b>	327,247	365,670	390,368	408,796	413,246
<b>Telephone</b>	388,799	370,152	390,000	340,000	335,000
<b>Television</b>	187,729	200,996	211,645	200,650	196,045
<b>Water</b>	383,007	445,256	469,431	463,302	467,728
<b>Grand Total</b>	<b>\$ 2,689,881</b>	<b>\$ 2,845,395</b>	<b>\$ 3,108,044</b>	<b>\$ 2,959,715</b>	<b>\$ 2,990,583</b>

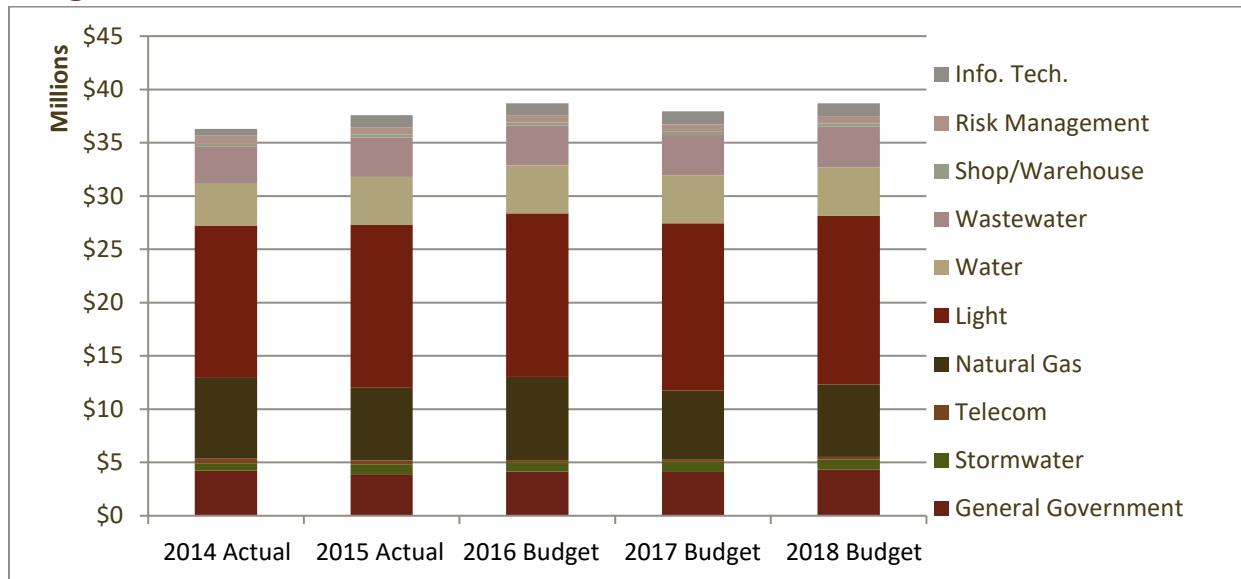
The following is the portion of utility tax revenue generated from the City's Utility departments:

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Electric</b>	\$769,479	\$827,310	\$893,326	\$906,883	\$917,947
<b>Gas</b>	409,953	378,921	465,906	384,085	404,617
<b>Sewer</b>	327,247	365,670	390,368	408,796	413,246
<b>Water</b>	383,007	445,256	469,431	463,302	467,728
	<b>\$1,889,686</b>	<b>\$2,017,156</b>	<b>\$2,219,031</b>	<b>\$2,163,065</b>	<b>\$2,203,538</b>



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Charges for Goods and Services



	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>General Government</b>	\$4,221,557	\$3,895,981	\$4,137,599	\$4,122,570	\$4,312,819
Stormwater	702,792	940,027	885,006	946,273	955,706
Telecom	484,966	364,562	197,200	249,686	256,876
Natural Gas	7,527,097	6,802,536	7,797,539	6,427,730	6,769,121
Light	14,294,016	15,299,937	15,354,857	15,680,933	15,829,721
Water	3,981,622	4,481,742	4,494,272	4,517,933	4,562,885
Wastewater	3,412,470	3,694,278	3,744,888	3,782,066	3,819,616
Shop/Warehouse	283,972	291,807	293,658	310,700	310,700
Risk Management	754,308	638,105	670,012	670,012	670,013
Info. Tech.	638,226	1,169,178	1,113,329	1,236,589	1,219,326
<b>Total</b>	<b>\$36,301,027</b>	<b>\$37,578,154</b>	<b>\$38,688,360</b>	<b>\$37,944,492</b>	<b>\$38,706,782</b>

General Government as displayed above includes the General, Street, Arterial Street, Traffic Impact Fees, Ellensburg Transit, CATV, Library Trust, and Park Acquisition funds.

Charges for Goods and Services account for 56.65% of the total City revenue in 2017 and 57.44% in 2018. Proprietary funds account for 89.14% of the total Charges for Goods and Services revenue in 2017 and 88.86% in 2018. The General Fund accounts for the majority of the remaining charges for services and is mostly comprised of accounting, meter reading, cashiering, legal, human resources, and general administrative services provided to the enterprise funds.

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

**Appropriations Summary – 2017**

<b>Appropriated Fund/Dept.</b>	<b>Personal Services</b>	<b>Services &amp; Supplies</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Interfund Transfers</b>	<b>Total Expense/Expenditure</b>
City General	\$292,208	\$1,017,255	\$0	\$305,597	\$0	\$1,615,060
Finance	1,481,266	347,309	0	0	0	1,828,575
Administration	835,561	184,539	0	0	0	1,020,100
Police	3,446,712	1,285,574	0	0	0	4,732,286
Community Development	827,019	315,958	0	0	0	1,142,977
Engineering	885,693	110,654	0	0	0	996,347
Parks & Recreation	1,473,058	899,842	0	0	0	2,372,900
Library/ Hal Holmes	762,823	250,480	88,791	0	0	1,102,094
Street	878,818	1,348,770	0	0	0	2,227,588
Arterial Street	0	222,000	2,444,306	0	0	2,666,306
Traffic Impact Fee	0	60,000	0	0	440,000	500,000
Public Transit	136,766	696,096	30,000	0	25,000	887,862
Criminal Justice	788,189	26,935	0	0	0	815,124
Drug Fund	0	9,745	0	0	0	9,745
Sales Tax	0	0	0	0	4,428,420	4,428,420
CATV Operations	0	96,228	0	0	0	96,228
Police Equipment	0	43,922	30,900	0	0	74,822
Parks Acquisition	0	0	185,000	0	0	185,000
Art Acquisition	0	48,487	0	0	0	48,487
Lodging Tax	0	495,000	125,000	0	0	620,000
Maintenance Bond	0	0	0	217,500	0	217,500
Library Bond	0	0	0	163,650	0	163,650
General Capital	0	0	590,000	0	0	590,000
Sidewalk	0	40,000	120,000	0	54,000	214,000
Stormwater	255,550	472,487	1,599,544	0	140,000	2,467,581
Telecom	20,123	183,086	10,000	30,808	0	244,017
Natural Gas	1,410,215	5,466,566	27,500	52,116	0	6,956,397
Light	2,194,807	13,481,714	105,000	602,425	0	16,383,946
Water	822,434	2,800,496	497,000	738,429	500,000	5,358,359
Water Construction	0	0	500,000	0	0	500,000
Wastewater	1,092,162	2,257,430	260,000	294,013	0	3,903,605
Shop/Warehouse	513,623	970,010	908,940	0	0	2,392,573
Health & Benefits	4,000	2,177,168	0	0	0	2,181,168
Risk Management		541,054	0	0	0	541,054
Info. Tech.	563,910	437,738	355,825	0	0	1,357,473
Library Trust	0	2,400	6,400	0	0	8,800
Fire Relief	117,882	36,275	0	0	0	154,157
<b>Total</b>	<b>\$18,802,820</b>	<b>\$36,325,218</b>	<b>\$7,884,206</b>	<b>\$2,404,538</b>	<b>\$5,587,420</b>	<b>\$71,004,202</b>

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

**Appropriations Summary – 2018**

<b>Appropriated Fund/Dept.</b>	<b>Personal Services</b>	<b>Services &amp; Supplies</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Interfund Transfers</b>	<b>Total Expense/Expenditure</b>
City General	\$401,994	\$1,023,511	\$0	\$317,697	\$0	\$1,743,202
Finance	1,546,375	310,959	0	0	0	1,857,334
Administration	876,640	181,123	0	0	0	1,057,763
Police	3,615,150	1,280,924	0	0	0	4,896,074
Community Development	772,031	265,308	0	0	0	1,037,339
Engineering	922,658	105,155	0	0	0	1,027,813
Parks & Recreation	1,517,130	885,842	0	0	0	2,402,972
Library/ Hal Holmes	792,324	213,832	88,791	0	0	1,094,947
Street	909,617	1,342,375	0	0	0	2,251,992
Arterial Street	0	288,000	1,115,000	0	0	1,403,000
Traffic Impact Fee	0	5,000	0	0	700,000	705,000
Public Transit	142,664	708,295	30,000	0	25,000	905,959
Criminal Justice	804,819	38,533	0	0	21,961	865,313
Drug Fund	0	8,000	0	0	0	8,000
Sales Tax	0	0	0	0	4,098,622	4,098,622
CATV Operations	0	96,228	0	0	0	96,228
Police Equipment	0	65,883	12,000	0	0	77,883
Parks Acquisition	0	0	0	0	0	
Art Acquisition	0	48,487	0	0	0	48,487
Lodging Tax	0	520,000	110,000	0	0	630,000
Maintenance Bond	0	0	0	212,700	0	212,700
Library Bond	0	0	0	164,600	0	164,600
General Capital	0	0	0	0	540,000	540,000
Sidewalk	0	40,000	120,000	0	175,000	335,000
Stormwater	291,701	435,167	250,000	0	150,000	1,126,867
Telecom	20,929	200,386		30,808	0	252,123
Natural Gas	1,464,849	5,760,426	55,000	52,115	0	7,332,390
Light	2,117,920	13,774,871	90,000	601,025	0	16,583,816
Water	846,643	2,791,499	282,000	737,982	1,200,000	5,858,124
Water Construction	0	0	1,200,000	0	0	1,200,000
Wastewater	1,118,384	2,188,752	660,000	296,472	0	4,263,609
Shop/Warehouse	526,373	755,405	373,320	0	0	1,655,098
Health & Benefits	4,000	2,218,760	0	0	0	2,222,760
Risk Management	0	541,054	0	0	0	541,054
Info. Tech.	587,727	401,876	52,374	0	0	1,041,977
Library Trust	0	2,400	6,400	0	0	8,800
Fire Relief	126,531	34,375	0	0	0	160,906
<b>Total</b>	<b>\$19,406,460</b>	<b>\$36,532,425</b>	<b>\$4,444,885</b>	<b>\$2,413,399</b>	<b>\$6,910,583</b>	<b>\$69,707,752</b>

## 2017-2018 Biennial Budget Ordinance

ORDINANCE NO. 4757

### AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ELLensburg, WASHINGTON, ADOPTING THE 2017-2018 BIENNIAL BUDGET FOR THE CITY OF ELLensburg, WASHINTON.

WHEREAS, State law, Chapter 35A.34 RCW, provides the legislative body of any code city the authority by ordinance to elect to have a two-year fiscal biennium budget in lieu of an annual budget; and

WHEREAS, Ordinance No. 4592 adopted by the City of Ellensburg on May 16, 2011 established the two-year fiscal biennium budget beginning January 1, 2013 and requires thereafter that a two-year fiscal biennium budget be prepared, considered and adopted under the provisions of Chapter 35A.34 RCW; and

WHEREAS, a public hearing on the preliminary biennial budget for the two-year fiscal biennium 2017-2018 was advertised and held on December 5, 2016 for the purpose of providing information to the public regarding the estimates and programs contained in the proposed budget and at which hearing all taxpayers were heard who appeared for or against any part of said budget; and

WHEREAS, the City Council met regarding the proposed budget on December 19, 2016 for the purpose of adopting a final budget for the two-year fiscal biennium 2017-2018, and at which meeting the City Council made such changes as it deemed necessary and proper;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ELLensburg, WASHINGTON, DO ORDAIN AS FOLLOWS:

**Section 1. 2017-2018 Biennial Budget Adoption.** The 2017-2018 Biennial Budget for the City of Ellensburg for the period January 1, 2017 through December 31, 2018, as determined in Exhibits A, B, and C, is hereby adopted.

**Section 2. Copies of the biennial budget to be filed.** The City Clerk is directed to keep a complete copy of the final 2017-2018 biennial budget, as adopted, together with a copy of the adopting ordinance, on file in the City Clerk's office, and a copy shall be transmitted by the City Clerk to the Division of Municipal Corporations of the Office of the State Auditor and to the Association of Washington Cities as required by RCW 35A.34.120.

**Section 3. Severability.** If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

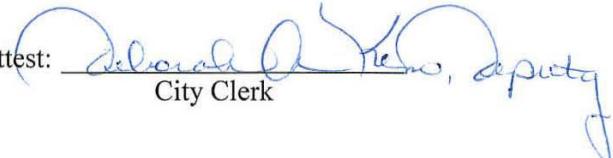
**Section 4. Corrections.** Upon the approval of the City Attorney, the City Clerk and the codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener's errors, references, ordinance numbering, section/subsection numbers and any references thereto.

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

**Section 5. Effective Date.** This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum, and shall take effect five (5) days after passage and publication of the ordinance or a summary thereof consisting of the title.

The foregoing ordinance was passed and adopted at a regular meeting of the City Council on the 19<sup>th</sup> day of December, 2016.

  
\_\_\_\_\_  
Mayor

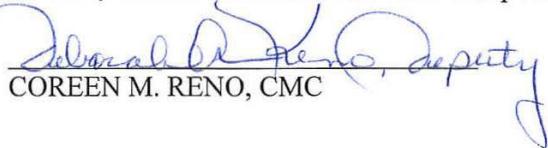
Attest:   
\_\_\_\_\_  
City Clerk

Approved as to form:

  
\_\_\_\_\_  
City Attorney

Publish: December 22, 2016

I, Coreen M. Reno, City Clerk of said City, do hereby certify that Ordinance No. 4757 is a true and correct copy of said Ordinance of like number of said City as the same was passed by said Council, and that Ordinance No. 4757 was published as required by law.

  
\_\_\_\_\_  
COREEN M. RENO, CMC

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

**Ordinance No. 4757 - Exhibit A**

**City of Ellensburg  
2017 Budget Table**

Fund/Department	Budgeted Beg Fund Balance	2017 Revenues	2017 Expenditures	Budgeted Ending Fund Balance
<b>General Fund</b>				
City General	2,143,898	9,096,667	1,615,060	
Finance		1,890,361	1,828,575	
Administration		526,563	1,020,100	
Police		183,600	4,732,286	
Community Development		624,001	1,142,977	
Engineering		755,942	996,347	
Parks & Recreation		496,468	2,372,900	
Library		167,874	1,102,094	
<b>Total General Fund</b>	<b>2,143,898</b>	<b>13,741,476</b>	<b>14,810,339</b>	<b>1,075,034</b>
<b>Special Revenue Funds:</b>				
Street	889,801	1,845,509	2,227,588	507,722
Arterial Street	1,404,760	2,487,459	2,666,306	1,225,913
Traffic Impact Fee	1,187,750	109,370	500,000	797,120
Ellensburg Public Transit	35,937	1,165,606	887,862	313,681
Criminal Justice	466,429	734,922	815,124	386,227
Drug	15,316	1,600	9,745	7,171
Sales Tax	1,230,072	4,599,436	4,428,420	1,401,088
CATV Ops. and & Maint.	56,254	93,200	96,228	53,226
Police Equipment Reserve	9,372	75,920	74,822	10,470
Park Acquisitions	169,908	36,921	185,000	21,829
Art Acquisitions	0	51,050	48,487	2,563
Lodging Tax	235,170	496,000	620,000	111,170
<b>Total Special Revenue Funds</b>	<b>5,700,769</b>	<b>11,696,993</b>	<b>12,559,582</b>	<b>4,838,180</b>
<b>Debt Service Funds</b>				
2010 Maintenance Bond	39,915	217,500	217,500	39,915
Library Bond Debt	51,159	175,000	163,650	62,509
LID Guarantee Fund	83,481	0	0	83,481
<b>Total Debt Service Funds</b>	<b>174,555</b>	<b>392,500</b>	<b>381,150</b>	<b>185,905</b>
<b>Capital Project Funds</b>				
General Capital Projects	0	590,000	590,000	0
Sidewalk Improvements	307,167	216,100	214,000	309,267
<b>Total Capital Project Funds</b>	<b>307,167</b>	<b>806,100</b>	<b>804,000</b>	<b>309,267</b>
<b>Trust &amp; Agency Funds</b>				
Library Trust	274,149	7,500	8,800	272,849
Hal Holmes Trust	439,603	0	0	439,603
Fire Relief & Pension Trust	243,603	163,669	154,157	253,115
<b>Total Trust &amp; Agency Funds</b>	<b>957,355</b>	<b>171,169</b>	<b>162,957</b>	<b>965,567</b>
<b>Enterprise Funds</b>				
Stormwater	734,885	2,123,316	2,467,581	390,620
Telecommunications	250,648	249,686	244,017	256,317
Gas	2,328,904	6,431,230	6,956,397	1,803,737
Light	6,401,844	16,017,432	16,383,946	6,035,330
Water	2,612,231	4,789,926	5,358,359	2,043,799
Water Construction	148,831	500,000	500,000	148,831
Sewer	2,273,286	3,954,366	3,903,605	2,324,047
<b>Total Enterprise Funds</b>	<b>14,750,630</b>	<b>34,065,956</b>	<b>35,813,905</b>	<b>13,002,680</b>
<b>Internal Service Funds</b>				
Shop & Equipment	6,163,300	1,971,647	2,392,573	5,742,374
Health Insurance	907,094	2,221,876	2,181,168	947,802
Risk Management	331,987	670,812	541,054	461,745
IT Fund	518,273	1,237,589	1,357,473	398,389
<b>Total Internal Service Funds</b>	<b>7,920,654</b>	<b>6,101,924</b>	<b>6,472,268</b>	<b>7,550,310</b>
<b>Grand Total</b>	<b>\$31,955,028</b>	<b>\$66,976,118</b>	<b>\$71,004,202</b>	<b>\$27,926,943</b>

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

**Ordinance No. 4757 - Exhibit B**

**City of Ellensburg**

**2018 Budget Table**

Fund/Department	Budgeted Beg Fund Balance	2018 Revenues	2018 Expenditures	Budgeted Ending Fund Balance
<b>General Fund</b>				
City General	1,075,034	9,272,788	1,743,202	
Finance		1,923,954	1,857,334	
Administration		538,095	1,057,763	
Police		188,457	4,896,074	
Community Development		624,001	1,037,339	
Engineering		893,813	1,027,813	
Parks & Recreation		496,468	2,402,972	
Library		167,924	1,094,947	
<b>Total General Fund</b>	<b>1,075,034</b>	<b>14,105,501</b>	<b>15,117,444</b>	<b>63,091</b>
<b>Special Revenue Funds:</b>				
Street	507,722	1,855,509	2,251,992	111,239
Arterial Street	1,225,913	1,417,252	1,403,000	1,240,165
Traffic Impact Fee	797,120	111,486	705,000	203,606
Ellensburg Public Transit	313,681	1,202,106	905,959	609,828
Criminal Justice	386,227	734,922	865,313	255,836
Drug	7,171	1,600	8,000	771
Sales Tax	1,401,088	5,369,158	4,098,622	2,671,624
CATV Ops. and & Maint.	53,226	93,200	96,228	50,198
Police Equipment Reserve	10,470	77,883	77,883	10,470
Park Acquisitions	21,829	36,921	0	58,750
Art Acquisitions	2,563	51,050	48,487	5,126
Lodging Tax	111,170	521,000	630,000	2,170
<b>Total Special Revenue Funds</b>	<b>4,838,180</b>	<b>11,472,087</b>	<b>11,090,484</b>	<b>5,219,784</b>
<b>Debt Service Funds</b>				
2010 Maintenance Bond	39,915	212,700	212,700	39,915
Library Bond Debt	62,509	175,000	164,600	72,909
LID Guarantee Fund	83,481	0	0	83,481
<b>Total Debt Service Funds</b>	<b>185,905</b>	<b>387,700</b>	<b>377,300</b>	<b>196,305</b>
<b>Capital Project Funds</b>				
General Capital Projects	0	540,000	540,000	0
Sidewalk Improvements	309,267	196,100	335,000	170,367
<b>Total Capital Project Funds</b>	<b>309,267</b>	<b>736,100</b>	<b>875,000</b>	<b>170,367</b>
<b>Trust &amp; Agency Funds</b>				
Library Trust	272,849	7,500	8,800	271,549
Hal Holmes Trust	439,603	0	0	439,603
Fire Relief & Pension Trust	253,115	163,669	160,906	255,878
<b>Total Trust &amp; Agency Funds</b>	<b>965,567</b>	<b>171,169</b>	<b>169,706</b>	<b>967,030</b>
<b>Enterprise Funds</b>				
Stormwater	390,620	956,706	1,126,867	220,458
Telecommunications	256,317	265,486	252,123	269,680
Gas	1,803,737	6,772,621	7,332,390	1,243,968
Light	6,035,330	16,167,206	16,583,816	5,618,721
Water	2,043,799	4,834,878	5,858,124	1,020,553
Water Construction	148,831	1,200,000	1,200,000	148,831
Sewer	2,324,047	3,997,116	4,263,609	2,057,553
<b>Total Enterprise Funds</b>	<b>13,002,680</b>	<b>34,194,012</b>	<b>36,616,928</b>	<b>10,579,764</b>
<b>Internal Service Funds</b>				
Shop & Equipment	5,742,374	1,992,908	1,655,098	6,080,183
Health Insurance	947,802	2,432,536	2,222,760	1,157,578
Risk Management	461,745	670,813	541,054	591,504
IT Fund	398,389	1,219,326	1,041,977	575,738
<b>Total Internal Service Funds</b>	<b>7,550,310</b>	<b>6,315,583</b>	<b>5,460,889</b>	<b>8,405,004</b>
<b>Grand Total</b>	<b>\$27,926,943</b>	<b>\$67,382,153</b>	<b>\$69,707,752</b>	<b>\$25,601,345</b>

**Ordinance No. 4757 - Exhibit C**  
**2017/2018 Biennial Budget - Positions by Department**

1 of 4

<b>Department/ Position</b>	<b>FTE '17</b>	<b>FTE '18</b>	<b>Department/ Position</b>	<b>FTE '17</b>	<b>FTE '18</b>
<b>General Governmental</b>			<b>Police Department</b>		
Mayor	0.04	0.04	Animal Shelter Manager	1.00	1.00
Council Member	0.21	0.21	Police Captain	1.00	1.00
Plant Maintenance (Public Works Dept.)	1.00	1.00	Police Chief	1.00	1.00
	Total FTE	1.25	Police Records Supervisor	1.00	1.00
			Animal Control Officer	1.50	1.50
			Code Enforcement Officer - RPZ	2.00	2.00
<b>Finance Department</b>			Secretary/Records Clerk	3.00	3.00
Accountant II	1.00	1.00	Officer First Class	10.00	10.00
Accounting Manager	1.00	1.00	Officer Second class	1.00	1.00
City Clerk	1.00	1.00	Officer Third class	1.00	1.00
Executive Assistant/Assistant City Clerk	0.54	0.54	Corporal	2.00	2.00
Finance Director	1.00	1.00	Probationary	2.00	2.00
Senior Financial Analyst/Budget Officer	1.00	1.00	Sergeant	5.00	5.00
Utility Services Supervisor	1.00	1.00		Total FTE	31.50
Account Clerk 1/RPZ	2.00	2.00			31.50
Account Clerk II	3.00	3.00			
Accounting Specialist	1.00	1.00	<b>Community Development Department</b>		
Accounting Specialist/AP	1.00	1.00	Building Inspector II	1.00	1.00
Payroll/ Accounting Specialist	1.00	1.00	Building Official	1.00	1.00
Sr. Meter Reader	1.00	1.00	Community Development Director	1.00	1.00
Sr. Utility Account Clerk	1.00	1.00	Associate Planner	1.00	1.00
IT Applications Specialist	1.00	1.00	Planning/Permit Tech	1.00	1.00
	Total FTE	17.54	Senior Planner	2.00	2.00
			Senior Planner - Limited Duration	1.00	-
<b>City Administration</b>				Total FTE	8.00
City Attorney	1.00	1.00			7.00
City Manager	1.00	1.00	<b>Public Works Admin/ Engineering (Public Works)</b>		
Communications/ Government Relations Officer	1.00	1.00	Assistant City Engineer	1.00	1.00
Executive Assistant - Manager	1.00	1.00	City Engineer	1.00	1.00
Executive Assistant/Deputy City Clerk	0.46	0.46	Director of Public Works	1.00	1.00
HR Director	1.00	1.00	Operations Analyst	1.00	1.00
HR Specialist	1.00	1.00	Administrative Secretary	1.00	1.00
	Total FTE	6.46	Development Coordinator	1.00	1.00
			Engineer Tech I	2.00	2.00
				Total FTE	8.00
					8.00

**Ordinance No. 4757 - Exhibit C**  
**2017/2018 Biennial Budget - Positions by Department**

<b>Department/ Position</b>	<b>FTE '17</b>	<b>FTE '18</b>	<b>Department/ Position</b>	<b>FTE '17</b>	<b>FTE '18</b>			
<b>Parks &amp; Recreation Department</b>								
Aquatic & Rec Supervisor	1.00	1.00	Library Director	1.00	1.00			
Custodian I	0.36	0.36	Youth Services Librarian	1.00	1.00			
Custodian II	0.22	0.22	Facilities Assistant	0.95	0.95			
E.R.R.C. Rec Aide II	1.24	1.24	Facilities Coordinator	1.00	1.00			
Lifeguard III	0.58	0.58	Library Aide	0.38	0.38			
Lifeguard I	2.65	2.65	Library Assistant	3.15	3.15			
Lifeguard II	0.58	0.58	Library Associate	3.50	3.50			
Parks & Rec Director	1.00	1.00	Library Specialist	0.75	0.75			
Rec Aide IV	0.62	0.62	Total FTE	11.73	11.73			
Rec. Leader II	0.10	0.10						
Sports Official I	0.23	0.23	<b>Street (Public Works Department)</b>					
Sports Official II	0.38	0.38	Assistant Public Works Director	0.25	0.25			
Sports Official III	0.28	0.28	Operations Analyst	0.25	0.25			
Sports Official IV	0.07	0.07	Foreperson	1	1			
Sports Official VI	0.47	0.47	Heavy Equipment Operator	7	7			
Swim Instructor I	0.07	0.07	Summer Temp Laborer	1	1			
Swim Instructor II	0.63	0.63	Temp Crackfill Laborer	0.48	0.48			
Swim Instructor III	0.53	0.53	Temp General Laborer	0.46	0.46			
Adult Activity Coordinator	1.00	1.00	Total FTE	10.44	10.44			
Adult Activity Rec Leader III	0.45	0.45	<b>Criminal Justice Fund (Police Department)</b>					
E.R.R.C. Coordinator.	1.00	1.00	Police Captain	1.00	1.00			
Front Desk Admin - Recreation Lead	0.40	0.40	Animal Control Officer	0.50	0.50			
Mechanical - Recreation Lead	0.40	0.40	Animal Shelter Aide	0.90	0.90			
Parks & Rec Administrative Secretary	1.00	1.00	Secretary/Records Clerk	0.75	0.75			
SBYC Rec Leader	0.40	0.40	Officer First Class	3.00	3.00			
Special Events - Recreation Lead	0.40	0.40	Corporal	2.00	2.00			
Staff Training - Recreation Lead	0.40	0.40	Total FTE	8.15	8.15			
Swim Lesson Coordinator	0.40	0.40	<b>Ellensburg Public Transit (Public Works Dept.)</b>					
Youth Center & Athletic Program Coordinator.	1.00	1.00	Transit Manager	1.00	1.00			
Foreperson	1.00	1.00	Total FTE	1.00	1.00			
Park Maintenance Tech	7.17	7.17						
Total FTE	26.03	26.03						

**Ordinance No. 4757 - Exhibit C**  
**2017/2018 Biennial Budget - Positions by Department**

Department/ Position	FTE '17	FTE '18	Department/ Position	FTE '17	FTE '18
<b>Stormwater Utility (Public Works Department)</b>			<b>Electric Light Utility (Energy Services Dept.)</b>		
Stormwater Utility Manager	1.00	1.00	Foreman	1.00	1.00
Stormwater Tech/Urban Horticulturist	1.00	1.00	Lineman	7.00	7.00
Stormwater Temp (April to Oct)	1.16	1.16	Serviceman	1.00	1.00
Total FTE	3.16	3.16	Director of Energy Services	0.45	0.45
			Light Operations Supervisor	1.00	1.00
			Operations Analyst - ES	0.50	0.50
<b>Telecommunications Utility (Energy Services Dept.)</b>			Power & Gas Manager	0.45	0.45
Director of Energy Services	0.05	0.05	Project Engineer	2.00	2.00
IT & Telecommunications Manager	0.05	0.05	Rate Analyst	0.45	0.45
Operations Analyst - ES	0.05	0.05	Senior Electrical Engineer	1.00	1.00
Total FTE	0.15	0.15	Engineering Specialist - Light	1.00	1.00
			Total FTE	15.85	15.85
<b>Natural Gas Utility (Energy Services Dept.)</b>			<b>Water Utility (Public Works Department)</b>		
Director of Energy Services	0.40	0.40	Assistant Public Works Director	0.25	0.25
Gas Engineer	1.00	1.00	Civil Engineer	0.50	0.50
Gas Engineering & Operations Manager	1.00	1.00	Operations Analyst	0.25	0.25
Operations Analyst - ES	0.35	0.35	Temporary Labor	1.50	1.50
Power & Gas Manager	0.55	0.55	Cross Connection	1.00	1.00
Rate Analyst	0.55	0.55	Foreperson	1.00	1.00
Engineering Specialist- Gas	1.00	1.00	Plant Maintenance	1.00	1.00
Gas Foreman	1.00	1.00	Senior Pipeman	4.00	4.00
Gas Journeyman	4.00	4.00	Total FTE	9.50	9.50
Gas Journeyman (Apprentice)	1.00	1.00			
Gas Serviceman	1.00	1.00			
Total FTE	11.85	11.85			

**Ordinance No. 4757 - Exhibit C**  
**2017/2018 Biennial Budget - Positions by Department**

<b>Department/ Position</b>	<b>FTE '17</b>	<b>FTE '18</b>
<b>Wastewater Utility (Public Works Department)</b>		
Assistant Public Works Director	0.25	0.25
Civil Engineer	0.50	0.50
Operations Analyst	0.25	0.25
Temporary Labor	0.58	0.58
Collection Service	2.00	2.00
Foreperson	1.00	1.00
Lab-Tech. Operator	1.00	1.00
T.P.O.	4.00	4.00
T.P.O. Plant Maintenance/TPO	2.00	2.00
Total FTE	11.58	11.58

<b>Shop/ Warehouse (Public Works Department)</b>		
Assistant Public Works Director	0.25	0.25
Operations Analyst	0.25	0.25
Equipment Mechanic	2.00	2.00
Sr. Equipment Mechanic	1.00	1.00
Foreman	1.00	1.00
Temporary Labor	0.58	0.58
Warehouseman	1.00	1.00
Total FTE	6.08	6.08

<b>Info. Technology (Energy Services Department)</b>		
Director of Energy Services	0.10	0.10
IT & Telecommunications Manager	0.95	0.95
IT System Administrator	1.00	1.00
IT Systems Administrator - SQL	1.00	1.00
Operations Analyst - ES	0.10	0.10
GIS Coordinator	1.00	1.00
GIS Specialist	1.00	1.00
Total FTE	5.15	5.15

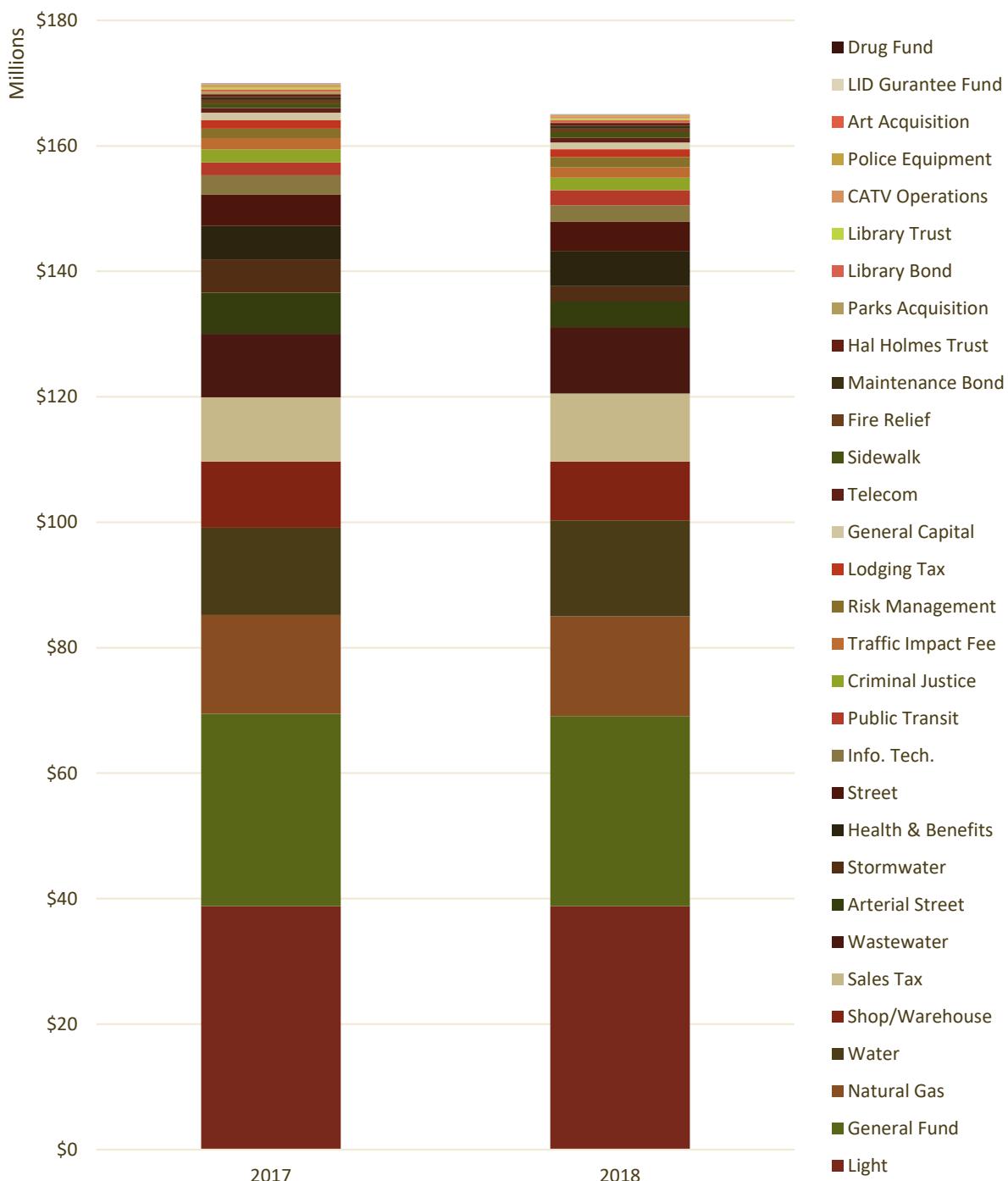
## **Budget by Fund**

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

**This Page Intentionally Left Blank**

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

**Annually Budgeted Resource Use by Fund**



**2017 Budget by Fund**

<b>2017</b>	General Fund	<b>Special Revenue Funds</b>								
		Street	Arterial Street	Traffic Impact Fee	Public Transit	Criminal Justice	Drug Fund	Sales Tax	CATV Ops.	Police Equipment
<b>Avaliable Resources</b>										
<b>Beginning Fund Balance</b>	\$2,143,898	\$889,801	\$1,404,760	\$1,187,750	\$35,937	\$466,429	\$15,316	\$1,230,072	\$56,254	\$9,372
<b>Revenues</b>										
Taxes	6,304,018				730,000	734,522		4,594,436	93,200	
Licences & Permits	684,050		4,100							
Intergovt. Rev.	401,035	322,809	1,813,859		360,406					
Charges for Services	3,844,500	61,200		105,870	75,000					
Fines & Forfeits	284,300					1,600				
Miscellaneous	198,573	1,500	500	3,500	200	400		5,000		
<b>Total Revenues</b>	<b>11,716,476</b>	<b>385,509</b>	<b>1,818,459</b>	<b>109,370</b>	<b>1,165,606</b>	<b>734,922</b>	<b>1,600</b>	<b>4,599,436</b>	<b>93,200</b>	<b>0</b>
<b>Other Resources</b>										
Transfers In	2,025,000	1,460,000		669,000						75,920
Long-Term Debt Issuance										
Interfund Loan Repayment										
Other Receipts										
<b>Total Other Resources</b>	<b>2,025,000</b>	<b>1,460,000</b>	<b>669,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,920</b>
<b>Total Avaliable Resources</b>	<b>15,885,374</b>	<b>2,735,310</b>	<b>3,892,219</b>	<b>1,297,120</b>	<b>1,201,543</b>	<b>1,201,351</b>	<b>16,916</b>	<b>5,829,508</b>	<b>149,454</b>	<b>85,292</b>
<b>Use of Resources</b>										
<b>Expenditures</b>										
Salaries	6,808,403	572,160			93,797	571,436				
Benefits	3,195,937	306,658			42,969	216,753				
Supplies	525,870	592,776			1,000	19,102	9,745			43,922
Services	2,228,328	475,513	194,000	55,000	694,196	7,833		80,000		
Intergovt	913,298	98,000	13,000					5,000		
Capital Outlay	88,791		2,444,306		30,000					30,900
Debt Service	305,597									
Depreciation										
Interfund	744,115	182,481	15,000	5,000	900			11,228		
<b>Total Expenditures</b>	<b>14,810,339</b>	<b>2,227,588</b>	<b>2,666,306</b>	<b>60,000</b>	<b>862,862</b>	<b>815,124</b>	<b>9,745</b>	<b>0</b>	<b>96,228</b>	<b>74,822</b>
<b>Other Uses</b>										
Transfers Out			440,000	25,000			4,428,420			
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>440,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>4,428,420</b>	<b>0</b>	<b>0</b>
Total Use of Resources	14,810,339	2,227,588	2,666,306	500,000	887,862	815,124	9,745	4,428,420	96,228	74,822
<b>Change in Fund Balance</b>	-1,068,864	-382,079	-178,847	-390,630	277,744	-80,202	-8,145	171,016	-3,028	1,098
<b>Ending Fund Balance</b>	\$1,075,034	\$507,722	\$1,225,913	\$797,120	\$313,681	\$386,227	\$7,171	\$1,401,088	\$53,226	\$10,470

<b>2017</b>	Special Revenue Funds - Continued			Debt Funds			Capital Funds		Utility Funds	
	Parks Acquisition	Art Acquisition	Lodging Tax	Maintenance Bond	Library Bond	LID Gurantee Fund	General Capital	Sidewalk	Stormwater	Telecom
<u>Available Resources</u>										
<b>Beginning Fund Balance</b>	\$169,908			\$235,170	\$39,915	\$51,159	\$83,481		\$307,167	\$734,885 \$250,648
<u>Revenues</u>										
Taxes				495,000		175,000			200,000	
Licences & Permits										
Intergovt. Rev.	1,921									1,176,043
Charges for Services	35,000	1,000								946,273 249,686
Fines & Forfeits										
Miscellaneous	50		1,000					16,100		1,000
<b>Total Revenues</b>	<b>36,921</b>	<b>1,050</b>	<b>496,000</b>	<b>0</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>216,100</b>	<b>2,123,316</b>	<b>249,686</b>
<u>Other Resources</u>										
Transfers In		50,000			217,500			590,000		
Long-Term Debt Issuance										
Interfund Loan Repayment										
Other Receipts										
<b>Total Other Resources</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>217,500</b>	<b>0</b>	<b>0</b>	<b>590,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>206,829</b>	<b>51,050</b>	<b>731,170</b>	<b>257,415</b>	<b>226,159</b>	<b>83,481</b>	<b>590,000</b>	<b>523,267</b>	<b>2,858,201</b>	<b>500,334</b>
<u>Use of Resources</u>										
<u>Expenditures</u>										
Salaries									179,458	14,628
Benefits									76,092	5,495
Supplies			36,135						18,138	73,917
Services	48,487		990					40,000	201,662	104,857
Intergovt			457,875							
Capital Outlay	185,000		125,000				590,000	120,000	1,599,544	10,000
Debt Service				217,500	163,650					30,808
Depreciation									252,688	4,312
Interfund										
<b>Total Expenditures</b>	<b>185,000</b>	<b>48,487</b>	<b>620,000</b>	<b>217,500</b>	<b>163,650</b>	<b>0</b>	<b>590,000</b>	<b>160,000</b>	<b>2,327,581</b>	<b>244,017</b>
<u>Other Uses</u>										
Transfers Out							54,000		140,000	
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,000</b>	<b>140,000</b>	<b>0</b>
<b>Total Use of Resources</b>	<b>185,000</b>	<b>48,487</b>	<b>620,000</b>	<b>217,500</b>	<b>163,650</b>	<b>0</b>	<b>590,000</b>	<b>214,000</b>	<b>2,467,581</b>	<b>244,017</b>
<b>Change in Fund Balance</b>	<b>-148,079</b>	<b>2,563</b>	<b>-124,000</b>	<b>0</b>	<b>11,350</b>	<b>0</b>	<b>0</b>	<b>2,100</b>	<b>-344,266</b>	<b>5,669</b>
<b>Ending Fund Balance</b>	<b>\$21,829</b>	<b>\$2,563</b>	<b>\$111,170</b>	<b>\$39,915</b>	<b>\$62,509</b>	<b>\$83,481</b>	<b>\$0</b>	<b>\$309,267</b>	<b>\$390,620</b>	<b>\$256,317</b>

## 2017 Budget by Fund – Continued

60 Budget by Fund

2017	Utility Funds - Continued					Internal Service Funds				Fiduciary Funds		
	Natural Gas	Light	Water	Water	Wastewater	Shop/Warehouse	Health & Benefits	Risk Management	Info. Tech.	Library Trust	Hal Holmes Trust	Fire Relief
<u>Available Resources</u>												
Beginning Fund Balance	\$2,328,904	\$6,401,844	\$2,612,231	\$148,831	\$2,273,286	\$6,163,300	\$907,094	\$331,987	\$518,273	\$274,149	\$439,603	\$243,603
<u>Revenues</u>												
Taxes												
Licences & Permits					600							
Intergovt. Rev.												21,088
Charges for Services	6,427,730	15,680,933	4,517,933			3,782,066	310,700			670,012	1,236,589	
Fines & Forfeits												
Miscellaneous	3,500	61,499	6,393			12,600	1,660,947	2,221,876		800	1,000	7,500
<b>Total Revenues</b>	<b>6,431,230</b>	<b>15,742,432</b>	<b>4,524,926</b>		<b>0</b>	<b>3,794,666</b>	<b>1,971,647</b>	<b>2,221,876</b>		<b>670,812</b>	<b>1,237,589</b>	<b>7,500</b>
<u>Other Resources</u>												
Transfers In					500,000							
Long-Term Debt Issuance												
Interfund Loan Repayment				275,000								
Other Receipts					265,000		159,700					
<b>Total Other Resources</b>	<b>0</b>	<b>275,000</b>	<b>265,000</b>	<b>500,000</b>	<b>159,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>8,760,134</b>	<b>22,419,276</b>	<b>7,402,157</b>	<b>648,831</b>	<b>6,227,652</b>	<b>8,134,947</b>	<b>3,128,970</b>	<b>1,002,799</b>	<b>1,755,862</b>	<b>281,649</b>	<b>439,603</b>	<b>407,272</b>
<u>Use of Resources</u>												
<u>Expenditures</u>												
Salaries	996,001	1,640,295	548,847			721,515	372,629			391,381		54,848
Benefits	414,214	554,512	273,587			370,647	140,994	4,000		172,529		63,034
Supplies	3,539,676	9,030,086	256,660			136,100	348,000			10,416	2,000	22,000
Services	1,020,216	2,794,889	1,636,123			1,207,618	483,363	2,177,168	541,054	427,322	400	14,275
Intergovt						1,600						
Capital Outlay	27,500	105,000	497,000	500,000		260,000	908,940			355,825	6,400	
Debt Service	52,116	602,425	738,429			294,013						
Depreciation												
Interfund	906,674	1,656,739	907,713			912,112	138,647					
<b>Total Expenditures</b>	<b>6,956,397</b>	<b>16,383,946</b>	<b>4,858,359</b>	<b>500,000</b>	<b>3,903,605</b>	<b>2,392,573</b>	<b>2,181,168</b>	<b>541,054</b>	<b>1,357,473</b>	<b>8,800</b>	<b>0</b>	<b>154,157</b>
<u>Other Uses</u>												
Transfers Out			500,000									
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Use of Resources</b>	<b>6,956,397</b>	<b>16,383,946</b>	<b>5,358,359</b>	<b>500,000</b>	<b>3,903,605</b>	<b>2,392,573</b>	<b>2,181,168</b>	<b>541,054</b>	<b>1,357,473</b>	<b>8,800</b>	<b>0</b>	<b>154,157</b>
<b>Change in Fund Balance</b>	<b>-525,167</b>	<b>-366,514</b>	<b>-568,432</b>	<b>0</b>	<b>50,761</b>	<b>-420,926</b>	<b>40,708</b>	<b>129,758</b>	<b>-119,884</b>	<b>-1,300</b>	<b>0</b>	<b>9,512</b>
<b>Ending Fund Balance</b>	<b>\$1,803,737</b>	<b>\$6,035,330</b>	<b>\$2,043,799</b>	<b>\$148,831</b>	<b>\$2,324,047</b>	<b>\$5,742,374</b>	<b>\$947,802</b>	<b>\$461,745</b>	<b>\$398,389</b>	<b>\$272,849</b>	<b>\$439,603</b>	<b>\$253,115</b>

**2018 Budget by Fund**

2018	General Fund	Special Revenue Funds								
		Street	Arterial Street	Traffic Impact Fee	Public Transit	Criminal Justice	Drug Fund	Sales Tax	CATV Ops.	Police Equipment
<u>Available Resources</u>										
Beginning Fund Balance	\$1,075,034	\$507,722	\$1,225,913	\$797,120	\$313,681	\$386,227	\$7,171	\$1,401,088	\$53,226	\$10,470
<u>Revenues</u>										
Taxes	6,436,249				766,500	734,522		4,824,158	93,200	
Licences & Permits	684,050		4,100							
Intergovt. Rev.	404,096	322,809	117,652		360,406					
Charges for Services	4,032,632	61,200		107,986	75,000					
Fines & Forfeits	284,900					1,600				
Miscellaneous	198,573	1,500	500	3,500	200	400	5,000			
<b>Total Revenues</b>	<b>12,040,501</b>	<b>385,509</b>	<b>122,252</b>	<b>111,486</b>	<b>1,202,106</b>	<b>734,922</b>	<b>1,600</b>	<b>4,829,158</b>	<b>93,200</b>	<b>0</b>
<u>Other Resources</u>										
Transfers In	2,065,000	1,470,000	1,295,000					540,000		77,883
Long-Term Debt Issuance										
Interfund Loan Repayment										
Other Receipts										
<b>Total Other Resources</b>	<b>2,065,000</b>	<b>1,470,000</b>	<b>1,295,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,000</b>	<b>0</b>	<b>77,883</b>
<b>Total Available Resources</b>	<b>15,180,535</b>	<b>2,363,231</b>	<b>2,643,165</b>	<b>908,606</b>	<b>1,515,787</b>	<b>1,121,149</b>	<b>8,771</b>	<b>6,770,246</b>	<b>146,426</b>	<b>88,353</b>
<u>Use of Resources</u>										
<u>Expenditures</u>										
Salaries	6,899,888	560,342			95,645	574,001				
Benefits	3,544,414	349,275			47,019	230,818				
Supplies	523,620	592,776			1,000	30,700	8,000			65,883
Services	2,182,255	471,013	270,000		706,395	7,833		80,000		
Intergovt	934,937	98,000	3,000					5,000		
Capital Outlay	88,791		1,115,000		30,000				12,000	
Debt Service	317,697									
Interfund	625,842	180,586	15,000	5,000	900			11,228		
<b>Total Expenditures</b>	<b>15,117,444</b>	<b>2,251,992</b>	<b>1,403,000</b>	<b>5,000</b>	<b>880,959</b>	<b>843,352</b>	<b>8,000</b>	<b>0</b>	<b>96,228</b>	<b>77,883</b>
<u>Other Uses</u>										
Transfers Out			700,000	25,000	21,961		4,098,622			
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700,000</b>	<b>25,000</b>	<b>21,961</b>	<b>0</b>	<b>4,098,622</b>	<b>0</b>	<b>0</b>
Total Use of Resources	15,117,444	2,251,992	1,403,000	705,000	905,959	865,313	8,000	4,098,622	96,228	77,883
<b>Change in Fund Balance</b>	<b>-1,011,943</b>	<b>-396,483</b>	<b>14,252</b>	<b>-593,514</b>	<b>296,147</b>	<b>-130,391</b>	<b>-6,400</b>	<b>1,270,536</b>	<b>-3,028</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$63,091</b>	<b>\$111,239</b>	<b>\$1,240,165</b>	<b>\$203,606</b>	<b>\$609,828</b>	<b>\$255,836</b>	<b>\$771</b>	<b>\$2,671,624</b>	<b>\$50,198</b>	<b>\$10,470</b>

## 2018 Budget by Fund – Continued

62 Budget by Fund

2018	Special Revenue Funds - Continued			Debt Funds			Capital Funds		Utility Funds	
	Parks Acquisition	Art Acquisition	Lodging Tax	Maintenance Bond	Library Bond	LID Gurantee Fund	General Capital	Sidewalk	Stormwater	Telecom
<u>Available Resources</u>										
Beginning Fund Balance	\$21,829	\$2,563	\$111,170	\$39,915	\$62,509	\$83,481	\$309,267	\$390,620	\$256,317	
<u>Revenues</u>										
Taxes			520,000		175,000		210,000			
Licences & Permits										
Intergovt. Rev.	1,921									8,610
Charges for Services	35,000	1,000							955,706	256,876
Fines & Forfeits										
Miscellaneous	50	1,000					-13,900	1,000		
<b>Total Revenues</b>	<b>36,921</b>	<b>1,050</b>	<b>521,000</b>	<b>0</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>196,100</b>	<b>956,706</b>	<b>265,486</b>
<u>Other Resources</u>										
Transfers In		50,000		212,700						
Long-Term Debt Issuance										
Interfund Loan Repayment							540,000			
Other Receipts										
<b>Total Other Resources</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>212,700</b>	<b>0</b>	<b>0</b>	<b>540,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Available Resources</b>	<b>58,750</b>	<b>53,613</b>	<b>632,170</b>	<b>252,615</b>	<b>237,509</b>	<b>83,481</b>	<b>540,000</b>	<b>505,367</b>	<b>1,347,325</b>	<b>521,803</b>
<u>Use of Resources</u>										
<u>Expenditures</u>										
Salaries							209,060	14,918		
Benefits							82,641	6,011		
Supplies		37,960					19,660	86,217		
Services	48,487	1,040					40,000	163,802	109,857	
Intergovt		481,000								
Capital Outlay		110,000					120,000	250,000		
Debt Service			212,700	164,600						30,808
Interfund									251,705	4,312
<b>Total Expenditures</b>	<b>0</b>	<b>48,487</b>	<b>630,000</b>	<b>212,700</b>	<b>164,600</b>	<b>0</b>	<b>0</b>	<b>160,000</b>	<b>976,867</b>	<b>252,123</b>
<u>Other Uses</u>										
Transfers Out						540,000	175,000	150,000		
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,000</b>	<b>175,000</b>	<b>150,000</b>	<b>0</b>
<b>Total Use of Resources</b>	<b>0</b>	<b>48,487</b>	<b>630,000</b>	<b>212,700</b>	<b>164,600</b>	<b>0</b>	<b>540,000</b>	<b>335,000</b>	<b>1,126,867</b>	<b>252,123</b>
<b>Change in Fund Balance</b>	<b>36,921</b>	<b>2,563</b>	<b>-109,000</b>	<b>0</b>	<b>10,400</b>	<b>0</b>	<b>0</b>	<b>-138,900</b>	<b>-170,162</b>	<b>13,363</b>
<b>Ending Fund Balance</b>	<b>\$58,750</b>	<b>\$5,126</b>	<b>\$2,170</b>	<b>\$39,915</b>	<b>\$72,909</b>	<b>\$83,481</b>	<b>\$0</b>	<b>\$170,367</b>	<b>\$220,458</b>	<b>\$269,680</b>

## 2018 Budget by Fund – Continued

2018	Utility Funds - Continued					Internal Service Funds				Fiduciary Funds		
	Natural Gas	Light	Water	Water Const.	Wastewater	Shop/Warehouse	Health & Benefits	Risk Management	Info. Tech.	Library Trust	Hal Holmes Trust	Fire Relief
<u>Available Resources</u>												
Beginning Fund Balance	\$1,803,737	\$6,035,330	\$2,043,799	\$148,831	\$2,324,047	\$5,742,374	\$947,802	\$461,745	\$398,389	\$272,849	\$439,603	\$253,115
<u>Revenues</u>												
Taxes												
Licences & Permits					600							
Intergovt. Rev.												21,088
Charges for Services	6,769,121	15,829,721	4,562,885			3,819,616	310,700			670,013	1,219,326	
Fines & Forfeits												
Miscellaneous	3,500	62,485	6,393			12,600	1,682,208	2,432,536		800		7,500
Total Revenues	6,772,621	15,892,206	4,569,878	0	3,832,216	1,992,908	2,432,536	670,813	1,219,326	7,500	0	163,669
<u>Other Resources</u>												
Transfers In						1,200,000						
Long-Term Debt Issuance												
Interfund Loan Repayment			275,000									
Other Receipts			265,000			164,900						
Total Other Resources	0	275,000	265,000	1,200,000	164,900	0	0	0	0	0	0	0
Total Available Resources	8,576,358	22,202,537	6,878,677	1,348,831	6,321,162	7,735,282	3,380,338	1,132,558	1,617,715	280,349	439,603	416,784
<u>Use of Resources</u>												
<u>Expenditures</u>												
Salaries	1,012,548	1,514,688	551,941			725,083	373,348			398,794		57,590
Benefits	452,301	603,232	294,703			393,301	153,025	4,000		188,933		68,941
Supplies	3,835,814	9,377,948	277,459			163,502	362,211			15,864	2,000	23,100
Services	1,055,326	2,805,411	1,532,049			1,097,803	263,363	2,218,760	541,054	386,012	400	11,275
Intergovt						1,600						
Capital Outlay	55,000	90,000	282,000	1,200,000		660,000	373,320			52,374	6,400	
Debt Service	52,115	601,025	737,982			296,472						
Interfund	869,286	1,591,512	981,991			925,847	129,831					
Total Expenditures	7,332,390	16,583,816	4,658,124	1,200,000	4,263,609	1,655,098	2,222,760	541,054	1,041,977	8,800	0	160,906
<u>Other Uses</u>												
Transfers Out			1,200,000									
Total Other Uses	0	0	1,200,000	0	0	0	0	0	0	0	0	0
Total Use of Resources	7,332,390	16,583,816	5,858,124	1,200,000	4,263,609	1,655,098	2,222,760	541,054	1,041,977	8,800	0	160,906
Change in Fund Balance	-559,769	-416,610	-1,023,246	0	-266,493	337,810	209,776	129,759	177,349	-1,300	0	2,763
Ending Fund Balance	\$1,243,968	\$5,618,721	\$1,020,553	\$148,831	\$2,057,553	\$6,080,183	\$1,157,578	\$591,504	\$575,738	\$271,549	\$439,603	\$255,878

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

**This Page Intentionally Left Blank**

**Budget by**  
**Department**

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

**This Page Intentionally Left Blank**

## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

### City Departments

This section presents the budget information by department. A department may have responsibility over multiple funds in order to track expenditures/expenses and revenues properly.

The following are the departments and some of their areas of responsibility:

#### **City Administration Department**

- General Fund - City Manager
- General Fund - City Attorney
- General Fund - Human Resources

#### **Finance Department**

- General Fund – Finance
- General Fund – City Clerk
- General Fund – Customer Service

#### **City Non-Departmental**

- General Fund - City General
- General Fund Capital
- Sales Tax Fund
- Special Projects Fund
- Debt Service Funds
- Health Insurance Fund
- Risk Management Fund
- Fire Relief and Pension Fund
- Lodging Tax Fund

#### **Library Department**

- General Fund – Library/Hal Holmes Center
- Hal Holmes Trust Fund
- Library Trust Fund
- CATV Fund
- Public Art Acquisition Fund

#### **Police**

- General Fund - Police
- Criminal Justice Fund
- Drug Fund
- Police Equipment Fund

#### **Community Development Department**

- General Fund - Community Development

#### **Public Works**

- General Fund - Engineering
- Street Fund
- Arterial Street Fund
- Traffic Impact Fund
- Sidewalk Improvement Fund
- Ellensburg Public Transit
- Stormwater Fund
- Water Fund
- Sewer Fund
- Shop & Equipment Fund

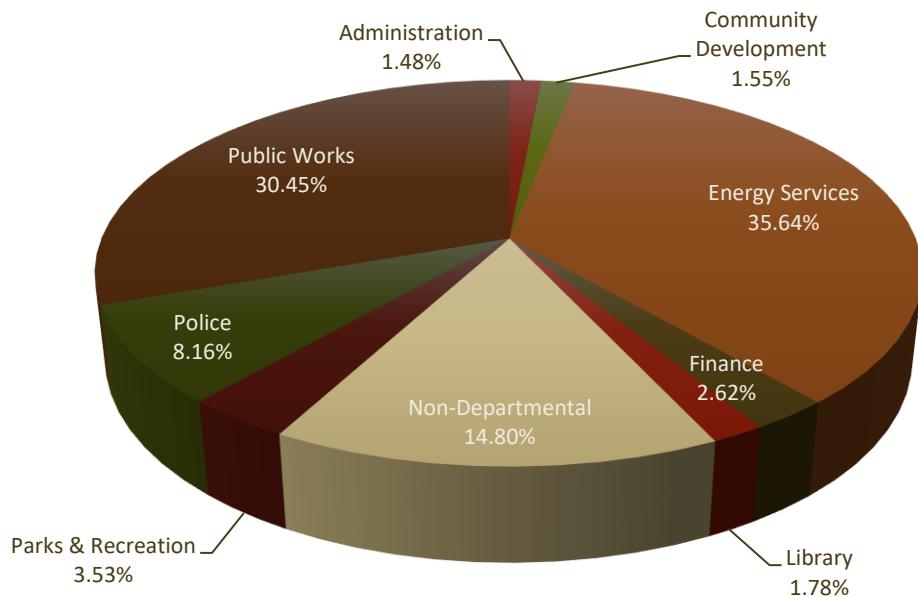
#### **Parks & Recreation**

- General Fund - Parks & Recreation
- Parks Acquisition Fund

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

**City Total Summary by Department 2017 & 2018**

**2017/2018  
Expenditures/Expenses by Department**



**Expenditures/ Expenses by Department**

Department	2017	2018	Biennial	% of Total
Administration	\$1,020,100	\$1,057,763	\$2,077,863	1.48%
Community Development	1,142,977	1,037,339	2,180,316	1.55%
Energy Services	24,941,833	25,210,306	50,152,139	35.64%
Finance	1,828,575	1,857,334	3,685,909	2.62%
Library	1,255,609	1,248,462	2,504,072	1.78%
Non-Departmental	10,511,009	10,313,844	20,824,852	14.80%
Parks & Recreation	2,557,900	2,402,972	4,960,872	3.53%
Police	5,631,977	5,847,270	11,479,247	8.16%
Public Works	22,114,222	20,732,463	42,846,684	30.45%
<b>Total</b>	<b>\$71,004,202</b>	<b>\$69,707,752</b>	<b>\$140,711,954</b>	<b>100%</b>

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

**Organization Chart 2017 & 2018**

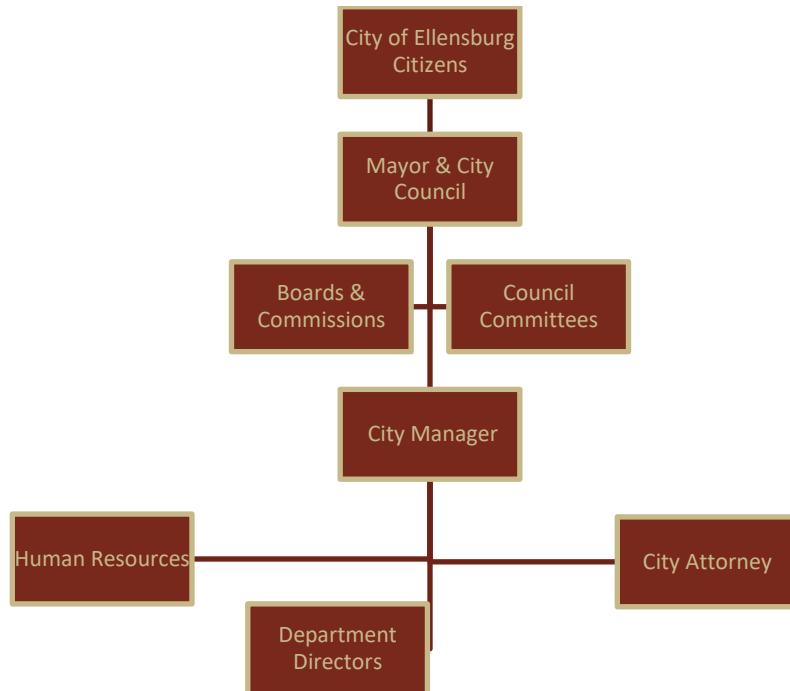


## Non-Departmental

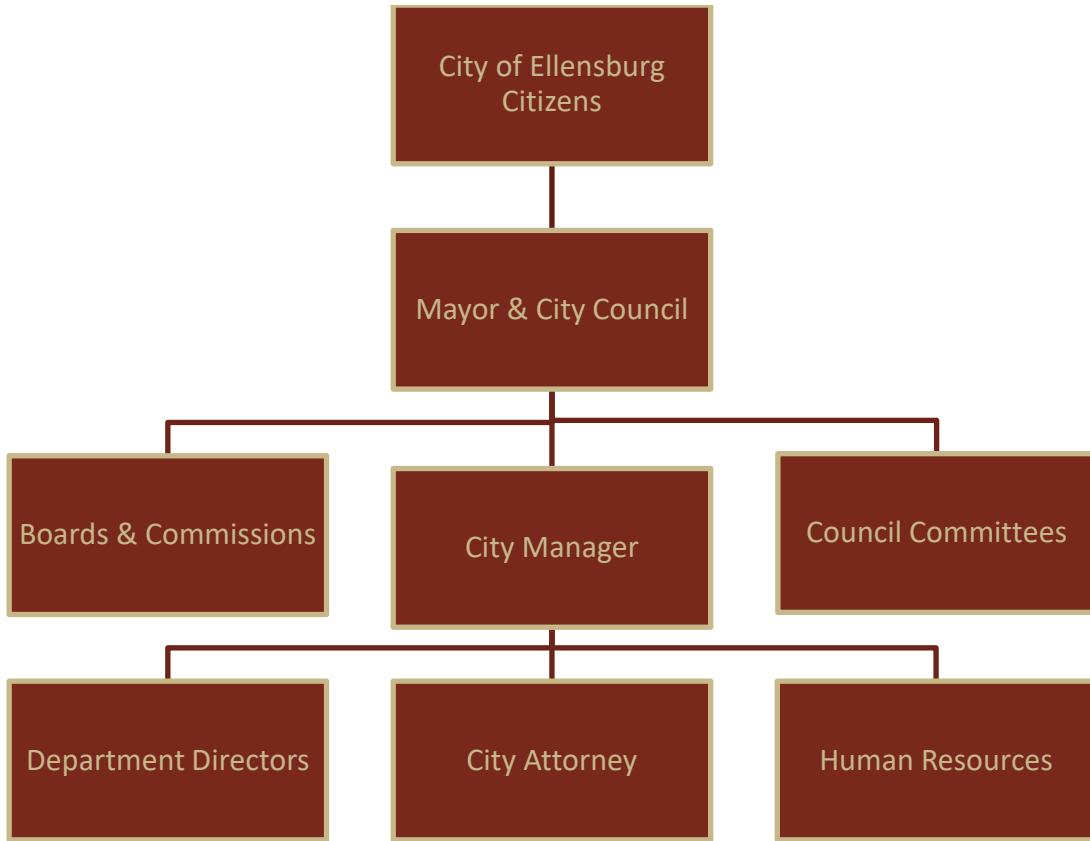
The City General department covers both the City Council and other functions that are not the responsibility of other departments.

The City Council consists of the Mayor and six other council members. The Council is the legislative arm of the city government. It is responsible for all the legislative actions and setting policy for administration of the city government by setting policies to protect the rights of citizens of the City of Ellensburg and adopting policies that set the rates and fees to fund the services that are provided. The Council gives general direction to the City Manager, and the City Manager performs the day-to-day general administration of the City.

The City's general taxes like the property tax, utility tax, and excise tax are reported in the non-departmental department of the General Fund.



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET



You can reach your City Council via

- |               |   |  |
|---------------|---|--|
| Postal mail   | - | 501 N. Anderson Street   |
| Email         | - | <a href="mailto:citycouncil@ci.ellensburg.wa.us">citycouncil@ci.ellensburg.wa.us</a> |
| Message phone | - | (509) 962-7221   |

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

**City Non-Departmental Revenue Summary**

**Department:** City Non-Departmental **Fund:** General Fund **Account #:** 001-011

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Taxes</b>					
Admission Tax	\$90,799	\$98,569	\$97,000	\$94,000	\$94,000
Criminal Justice	313,652	351,463	329,824	343,490	343,490
Gambling Tax	24,411	85,371	72,160	71,625	71,625
Leasehold Excise Tax	20,128	18,926	22,000	22,000	22,000
Property Taxes	2,648,358	2,745,731	2,850,856	2,906,388	3,007,752
Utility Taxes	2,595,919	2,749,955	3,014,844	2,866,515	2,897,383
<b>Total Taxes</b>	<b>5,693,266</b>	<b>6,050,015</b>	<b>6,386,684</b>	<b>6,304,018</b>	<b>6,436,249</b>
<b>Charges for Services</b>					
Data/Word Processing	24				
Interfund Assessments	490,581	244,819	411,225	285,099	288,989
Photocopy Sales	105	625	100	100	100
<b>Total Charges for Services</b>	<b>490,709</b>	<b>245,444</b>	<b>411,325</b>	<b>285,199</b>	<b>289,089</b>
<b>Fines &amp; Forfeits</b>					
Gambling Tax Penalty	121	100	0	0	0
<b>Total Fines &amp; Forfeits</b>	<b>121</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovt. Rev.</b>					
Criminal Justice	71,006	35,183	63,441	26,068	26,068
Liquor Excise Tax	31,518	60,993	26,147	90,178	90,178
Liquor Profit Allocation	163,224	161,669	164,781	163,170	163,170
State Assistance		24,466		100,000	100,000
<b>Total Intergovt. Rev.</b>	<b>265,748</b>	<b>282,311</b>	<b>254,369</b>	<b>379,416</b>	<b>379,416</b>
<b>Licenses &amp; Permits</b>					
Franchise Fees	1,000	1,000			
Utility Taxes	500	500	500	500	500
<b>Total Licenses &amp; Permits</b>	<b>1,500</b>	<b>1,500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Miscellaneous</b>					
Cellular Site Lease	74,209	79,134	94,900	81,534	81,534
Judgments & Settlements	353	372			
Miscellaneous	25,677	21,876	18,500	20,000	20,000
Sale of Capital Assets		1,135,033			
Sale of Surplus	174	3,544	1,000	1,000	1,000
<b>Total Miscellaneous</b>	<b>100,412</b>	<b>1,239,958</b>	<b>114,400</b>	<b>102,534</b>	<b>102,534</b>
<b>Transfers In</b>					
Transfers In	1,615,350	1,867,856	1,888,280	2,025,000	2,065,000
<b>Total Transfers In</b>	<b>1,615,350</b>	<b>1,867,856</b>	<b>1,888,280</b>	<b>2,025,000</b>	<b>2,065,000</b>
<b>Total Revenues</b>	<b>\$8,167,106</b>	<b>\$9,687,184</b>	<b>\$9,055,558</b>	<b>\$9,096,667</b>	<b>\$9,272,788</b>

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

**Non-Departmental - City General Summary**

This accounts for the activities of the city that cut across all areas of city operations and those that don't fit within any other organizational unit. Examples of this include direct support for community programs, support for organizational planning, building maintenance, and citywide support.

	<b>2014</b> <b>Actual</b>	<b>2015</b> <b>Actual</b>	<b>2016</b> <b>Budget</b>	<b>2017</b> <b>Budget</b>	<b>2018</b> <b>Budget</b>
<b>Expenditures</b>					
Salaries/Wages	\$76,757	\$76,411	\$107,183	\$82,295	\$82,295
Personnel Benefits	100,879	111,726	113,157	209,913	319,699
Supplies	22,663	23,897	29,500	33,250	33,250
Services	564,796	625,645	567,595	604,546	610,802
Intergovernmental	175,653	71,459	171,507	165,999	165,999
Debt Services	37,547	24,497	293,347	305,597	317,697
Interfund Payments	91,508	176,819	182,802	188,460	188,460
Transfer Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$1,069,803</b>	<b>\$1,110,455</b>	<b>\$1,465,091</b>	<b>\$1,590,060</b>	<b>\$1,718,202</b>
<b>Employee (FTE)</b>	1.25	1.25	1.25	1.25	1.25

Budgeted FTE are the City Council, including the Mayor, and the City's Building Maintenance position.

The City of Ellensburg prides itself in supporting community activities and events for its citizens. The City Council funds several programs including FISH Foodbank, Hope Source, and Downtown Cleanup for the pleasure and general wellbeing of its citizens. Budgeted wages in 2016 include a retirement payout for the building maintenance position.

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

**Non-Departmental Summary - Sales Tax**

Department:	Non-Departmental		Fund: Sales Taxes Fund		Account #:	100-140
	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	
<b>Revenues</b>						
Taxes	\$3,659,804	\$3,958,205	\$3,646,000	\$4,594,436	\$4,824,158	
Miscellaneous	2,643	5,327	5,000	5,000	5,000	
Transfers In - Capital Construction						540,000
Debt Proceeds						
<b>Total Revenues</b>	<b>3,662,446</b>	<b>3,963,532</b>	<b>3,651,000</b>	<b>4,599,436</b>	<b>5,369,158</b>	
<b>Transfers Out</b>						
General Fund	1,615,350	1,820,000	1,888,280	2,000,000	2,040,000	
Street Fund	1,000,000	1,200,000	1,190,000	1,320,000	1,320,000	
Arterial Street Fund	873,789	153,215	586,000	175,000	420,000	
Public Transit Fund	84,912	32,500	57,500			
Police Equipment Fund	30,000	30,000	51,188	75,920	55,922	
Debt Service Fund	206,953	213,953	215,653	217,500	212,700	
Capital Projects Fund				590,000		
Stormwater Fund			40,500			
Art Acquisition Fund			48,487	50,000	50,000	
<b>Total Transfers Out</b>	<b>3,811,004</b>	<b>3,449,668</b>	<b>4,077,608</b>	<b>4,428,420</b>	<b>4,098,622</b>	
<b>Contribution To(From) Fund Balance</b>	<b>\$148,558</b>	<b>\$513,864</b>	<b>-\$426,608</b>	<b>\$171,016</b>	<b>\$1,270,536</b>	

This acts as the primary reserve of the City's General Fund.

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

**Non-Departmental – Art Acquisition**

Department:	Fund:		Account #:		
	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Interfund Charges	\$0	\$0	\$0	\$1,000	\$1,000
Miscellaneous Revenues	0	0	0	50	50
Transfer In	0	0	48,487	50,000	50,000
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>48,487</b>	<b>51,050</b>	<b>51,050</b>
<b>Expenditures</b>					
Services	0	0	48,487	48,487	48,487
Total Expenditures	0	0	48,487	48,487	48,487
<b>Total Rev Over Exp</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,563</b>	<b>\$2,563</b>

This fund was created in 2016 to fund public art acquisition and promotion. Funded by a dedicated portion of the City's construction related sales tax, annual revenues are set in city code between a ceiling of \$50,000 a year and a floor of \$25,000 per year.

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

**Financial Summary-Lodging Tax**

Department:	Fund: Lodging Tax		Account #: 100-165		
	2014	2015	2016	2017	2018
	Actual	Actual	Budget	Budget	Budget
<b>Revenues</b>					
Taxes	\$445,036	\$472,175	\$484,000	\$495,000	\$520,000
Miscellaneous Revenues	964	1,989	1,000	1,000	1,000
<b>Total Revenue</b>	<b>446,000</b>	<b>474,164</b>	<b>485,000</b>	<b>496,000</b>	<b>521,000</b>
<b>Expenditures by Object</b>					
Supplies	18,437	34,332	35,332	36,135	37,960
Services	0	1,485	968	990	1,040
Intergovernmental	400,910	429,326	447,700	457,875	481,000
Capital Outlay	0	0	110,000	125,000	110,000
<b>Total Expenditures</b>	<b>419,347</b>	<b>465,143</b>	<b>594,000</b>	<b>620,000</b>	<b>630,000</b>
<b>Expenditures by Program</b>					
Tourism	419,347	465,143	484,000	495,000	520,000
Capital	0	0	110,000	125,000	110,000
<b>Total Expenditures</b>	<b>419,347</b>	<b>465,143</b>	<b>594,000</b>	<b>620,000</b>	<b>630,000</b>
<b>Total Rev Over Exp</b>	<b>\$419,347</b>	<b>\$465,143</b>	<b>\$594,000</b>	<b>\$620,000</b>	<b>\$630,000</b>

The Lodging Tax Fund distributes revenues to enhance tourism in the city, and support visitor facilities.

The City charges a 4% Hotel/Motel tax on the hospitality services within the city limits. The fund is disbursed based on the recommendations of the Lodging Tax Advisory Committee. The Committee is made up of one council member who chairs the committee, two members from the lodging industry, and two members from agencies that receive funding from the Lodging Tax Fund.

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

**Non-Departmental Summary - 2010 G.O. Bond Debt Funds**

**Department:** Non-Departmental

**Fund:** 2010 GO Debt Fund

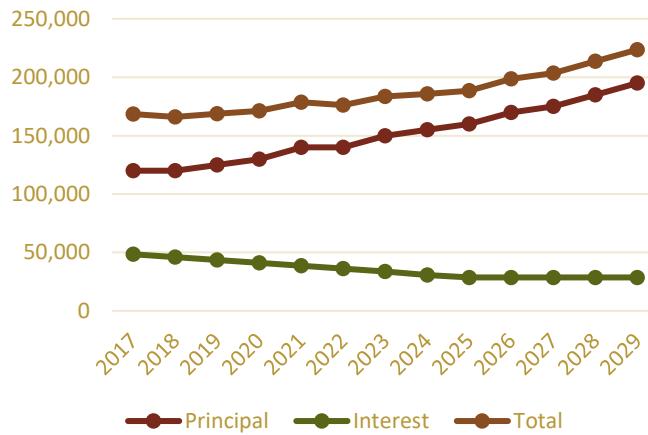
**Account #:** 200-225

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Miscellaneous Revenues	12.03	0.00	0.00	0.00	0.00
Transfer In	206,952.97	213,953.04	215,653.00	217,500.00	212,700.00
<b>Total Revenue</b>	<b>\$206,965.00</b>	<b>\$213,953.04</b>	<b>\$215,653.00</b>	<b>\$217,500.00</b>	<b>\$212,700.00</b>
<b>Expenditures</b>					
Debt Service - Principal	100,000.00	110,000.00	115,000.00	120,000.00	120,000.00
Debt Service - Interest	106,650.00	103,650.00	100,350.00	96,900.00	92,100.00
Debt Service - Other Fees	301.75	328.64	303.00	600.00	600.00
<b>Total Expenditures</b>	<b>\$206,951.75</b>	<b>\$213,978.64</b>	<b>\$215,653.00</b>	<b>\$217,500.00</b>	<b>\$212,700.00</b>
<b>Total Rev Over Exp</b>	<b>\$13.25</b>	<b>-\$25.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

The City issued bonds to finance various capital projects, including: roof replacement on municipal buildings; renovations at the City's pool facility and other recreational properties and facilities; upgrade of an audio system for the Council chambers; transportation related improvements, including traffic signal and road projects, and parking improvements; and a flood plain improvement project. Rated by Standard & Poor's with an AA, interest rates range from 2.00% to 5.00%. The bond is callable in December 2020.

**Debt Service:**

Years	Principal	Interest	Total
2017	120,000	48,450	168,450
2018	120,000	46,050	166,050
2019	125,000	43,650	168,650
2020	130,000	41,150	171,150
2021	140,000	38,550	178,550
2022	140,000	36,100	176,100
2023	150,000	33,562	183,562
2024	155,000	30,750	185,750
2025	160,000	28,625	188,625
2026	170,000	28,625	198,625
2027	175,000	28,625	203,625
2028	185,000	28,625	213,625
2029	195,000	28,625	223,625
2030	205,000	28,625	233,625
	2,170,000	490,012	2,660,012



The City will stop making payments on the principal in 2025 and make a balloon payment in 2030. In order to make the balloon payment in 2030 the City should start setting aside \$190,834 per year in 2025 or the principal to accumulate \$1,145,000 in 2030. The bonds are secured with the full faith and credit of the City and are payable from any legally available funds of the City.

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

**Non-Departmental Summary - G.O. Bond Debt Funds**

**Department:** Non-Departmental    **Fund:** Library Constr. Refund Debt    **Account #:** 200-230

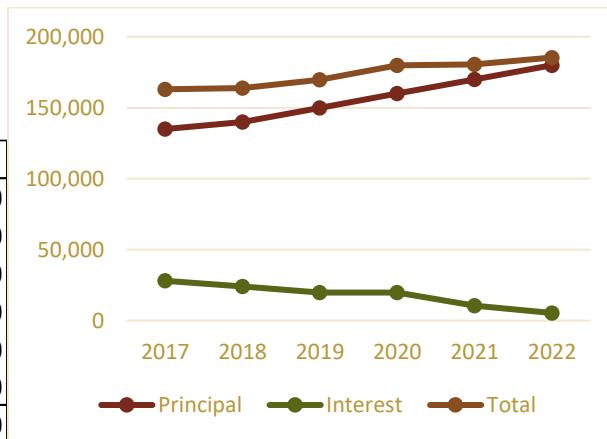
	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Taxes	\$161,859.92	\$153,448.80	\$150,000.00	\$175,000.00	\$175,000.00
Debt Proceeds	1,310,000.00	0.00	0.00	0.00	0.00
Debt Premiums	76,478.50	0.00	0.00	0.00	0.00
Miscellaneous Revenues	10.91	0.00	0.00	0.00	0.00
<b>Total Revenue</b>	<b>\$1,548,349.33</b>	<b>\$153,448.80</b>	<b>\$150,000.00</b>	<b>\$175,000.00</b>	<b>\$175,000.00</b>
<b>Expenditures</b>					
Debt Service - Principal	1,460,000.00	115,000.00	125,000.00	135,000.00	140,000.00
Debt Service - Interest	78,009.78	34,100.00	31,800.00	28,050.00	24,000.00
Debt Service - Other Fees	885.69	329.61	302.00	600.00	600.00
<b>Total Expenditures</b>	<b>\$1,538,895.47</b>	<b>\$149,429.61</b>	<b>\$157,102.00</b>	<b>\$163,650.00</b>	<b>\$164,600.00</b>
<b>Total Rev Over Exp</b>	<b>\$9,453.86</b>	<b>\$4,019.19</b>	<b>-\$7,102.00</b>	<b>\$11,350.00</b>	<b>\$10,400.00</b>

The citizens of the City of Ellensburg voted to approve an unlimited liability bond to finance the renovation of the City's Library and event center (Hal Holmes) in 2002. The unlimited liability bond was \$1,905,000, issued in March of 2003. The bond was refunded and reissued in 2014 and a lower rate, reducing total costs to the city.

The bonds are secured by the full faith and credit of the City and are payable from special property tax levy and any legally available funds of the City.

**Debt Service:**

Years	Principal	Interest	Total
2017	135,000	28,050	163,050
2018	140,000	24,000	164,000
2019	150,000	19,800	169,800
2020	160,000	19,800	179,800
2021	170,000	10,500	180,500
2022	180,000	5,400	185,400
	935,000	107,550	1,042,550



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

**Non-Department Summary – Capital Projects**

**Department:** Non-Departmental    **Fund:** Capital Projects Fund    **Account #:** 300-365

The Capital Projects Fund is used to account for the construction and acquisition of major capital facilities and items other than those financed by the special assessments or proprietary funds.

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Bond Proceeds	\$0	\$0	\$0	\$0	\$540,000
Miscellaneous Revenues	48	56	0	0	0
Transfer In	0	0	319,416	590,000	0
<b>Total Revenue</b>	<b>48</b>	<b>56</b>	<b>319,416</b>	<b>590,000</b>	<b>540,000</b>
<b>Expenditures</b>					
Expenditures	0	47,296	341,045	590,000	540,000
Total Expenditures	0	47,296	341,045	590,000	540,000
<b>Total Rev Over Exp</b>	<b>\$48</b>	<b>-\$47,240</b>	<b>-\$21,629</b>	<b>\$0</b>	<b>\$0</b>

A transfer of \$47,296 is budgeted in 2015 to the Capital Projects Fund from the LID Guarantee fund for the evaluation of the public safety building pending the move of the Kittitas Valley Fire & Rescue to their new facility.

The fund contains appropriations for the emergency residing of the Memorial Pool facility and the reconfiguration of the Finance and Community Development Department customer service counters in City Hall in 2016 and 2017, and the reconfiguration costs for moving portions of the Police operations into the portion of the public safety building after the vacaton of Kittitas Valley Fire & Rescue.

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

**Health & Benefits**

Department:	Non-Departmental	Fund:	Health & Benefits Fund		Account #:	500-540
		2014	2015	2016	2017	2018
		Actual	Actual	Budget	Budget	Budget
<b>Revenues</b>						
Miscellaneous Revenues		\$2,418,764	\$1,848,034	\$2,095,111	\$2,221,876	\$2,432,536
<b>Total Revenue</b>		<b>2,418,764</b>	<b>1,848,034</b>	<b>2,095,111</b>	<b>2,221,876</b>	<b>2,432,536</b>
<b>Expenditures</b>						
Admin Fees		101,208	113,949	104,858	142,373	144,873
Stop Loss Fees		278,975	269,669	333,536	419,000	431,100
Claims Processing		2,213,504	1,279,181	1,638,615	1,608,595	1,635,587
Employee Wellness		10,325	10,025	11,200	11,200	11,200
<b>Total Expenditures</b>		<b>2,604,012</b>	<b>1,672,823</b>	<b>2,088,209</b>	<b>2,181,168</b>	<b>2,222,760</b>
<b>Total Rev Over Exp</b>		<b>-\$185,248</b>	<b>\$175,211</b>	<b>\$6,902</b>	<b>\$40,708</b>	<b>\$209,776</b>

The Health & Benefits Fund was created in 2010. The City is partially self-insured for its employee health and benefits program. The City purchased individual and aggregate stop loss insurance to limit its risk exposure. The City will pay up to \$75,000 in claims for an individual employee and up to \$1.63 million for the entire group. Once the maximum amount is exceeded then the insurance company takes over.

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

**Risk Management**

**Department:** Non-Departmental    **Fund:** Risk Management Fund    **Account #:** 500-545

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Miscellaneous Revenues	\$755,060	\$688,554	\$670,812	\$670,812	\$670,813
<b>Total Revenue</b>	<b>\$755,060</b>	<b>\$688,554</b>	<b>\$670,812</b>	<b>\$670,812</b>	<b>\$670,813</b>
<b>Expenditures</b>					
Supplies	\$0	\$124	\$0	\$0	\$0
Services	\$576,141	\$595,339	\$632,300	\$541,054	\$541,054
Transfer Out	\$0	\$0	\$200,000	\$0	\$0
<b>Total Expenditures</b>	<b>\$576,141</b>	<b>\$595,463</b>	<b>\$832,300</b>	<b>\$541,054</b>	<b>\$541,054</b>
<b>Total Rev Over Exp</b>	<b>\$178,919</b>	<b>\$93,091</b>	<b>-\$161,488</b>	<b>\$129,758</b>	<b>\$129,759</b>

The Risk Management Fund was established in 1984 to pay claims that are self-insured by the City, i.e. the deductibles. In 1998, the City Council expanded the fund's program to include programs that may also reduce the City's liability in terms of employees' health, safety, or injury by sponsoring training and wellness programs for the City employees as well as paying the city's liability insurance premiums. The fund was previously accounted for in 100-171 and was moved to 500-545 in 2011.

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

**Fire Relief & Pension Fund**

<b>Department:</b> Non-Departmental	<b>Fund:</b> FR&P Fund		<b>Account #:</b> 600-651		
	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Taxes	\$20,682	\$20,187	\$21,088	\$21,088	\$21,088
Intergovernmental Revenues	141,081	0	141,081	141,081	141,081
Miscellaneous Revenues	576	2,225	500	1,500	1,500
<b>Total Revenue</b>	<b>162,339</b>	<b>22,412</b>	<b>162,669</b>	<b>163,669</b>	<b>163,669</b>
<b>Expenditures</b>					
Salaries	51,636	36,305	69,010	54,848	57,590
Benefits	72,084	82,073	97,015	85,034	92,041
Services	8,275	11,275	0	14,275	11,275
<b>Total Expenditures</b>	<b>131,995</b>	<b>129,653</b>	<b>166,025</b>	<b>154,157</b>	<b>160,906</b>
<b>Total Rev Over Exp</b>	<b>\$30,343</b>	<b>-\$107,241</b>	<b>-\$3,356</b>	<b>\$9,512</b>	<b>\$2,763</b>

The City is also the administrator of a pension retirement system called the Fire Relief and Pension Fund, a single employer defined benefit plan. The system is shown as a trust fund in the financial reports of the City. The system provides retirement, disability, and death benefits to members and beneficiaries. The system is closed with no active members.

As of December 31, 2016 there were a total of 5 individuals (all retirees) covered by this system. Four of them are retirees, and one is a widow of a retiree.

The most recent actuarial study of the system was done by Milliman Consultants and Actuaries to determine the funding requirements as of December 31, 2016. As of this date, the assets valued at market were \$ 0.332 million and the actuarial present value of future benefits was \$ 0.859 million with unfunded actuarial accrued liabilities of \$ 0.527 million. The assets of the fund, along with future revenues from state fire insurance taxes and investment earnings are not sufficient to pay all future pension benefits, resulting in an actuarial deficiency. During the FY 2014 budget hearing, the City Council authorized allocating \$.141 million of 2016 property tax receipts to the Fire Relief and Pension fund. Based on the number of members in the City's plan, the City is only obligated to calculate the liability of pension cost every three years.

## City Administration

The City Administration consists of the City Manager's Office, City Attorney's Office, and the Human Resources Department. Currently it is staffed by 6.46 FTE.

Location: First floor, City Hall, 501 North Anderson Street, Ellensburg

Business Hours: 8:00 a.m. - 5:00 p.m.



## City Manager

**Mission Statement:** To provide administrative leadership and support to the City Council in the setting and accomplishment of community goals.

Goals:

- Continue to expand support for a positive business environment.
- Continue improvements to the City's web presence.
- Coordinate and support all the City Boards and Commissions through an effective recruitment, selection process and monitor the work of the appointed officials and staff.

Strategies:

- Coordinate and support all the City departments and boards through an effective recruitment and selection process, and by monitoring the work of the appointed officials and staff.
- Work closely with other local governmental jurisdictions, local civic organizations and agencies to better serve the City.
- Continue improvements to the City's web presence.
- Continue to expand support for a positive business environment.

General Overview:

The City Manager is the chief executive officer of the City. It is the City Manager's responsibility to execute and enforce the policies established by the City Council, provide administrative direction to all City departments, and to expend funds according to the budget approved by the City Council. Major functions include:

- analyzing primary policy and preparing alternative actions;
- coordinating and directing cross departmental activities;
- supervising department directors, City Attorney, Human Resources Director, Communications/Government Relations Officer and Executive Assistant;
- developing and monitoring annual work program;
- providing interface with federal, state and local institutions and agencies;
- developing and providing oversight for major research and analytical studies;
- serving as the public information center for the City; and
- representing the City in negotiations, intergovernmental efforts, and ceremonial activities as requested by Council.

## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

The major task of the City Manager is balancing the community and employees' needs with the resources available to the City of Ellensburg in a manner that does not over-tax the residents of the city.

### New Initiatives

- Develop objective and collaborative ways to measure the activities of our department and allocation of City resources.
- Continue to provide management oversight of City activities.

### Ongoing Commitments

- To maintain open communication with staff and the public to provide transparent government services.
- Completion of a strategic plan to review options available to the City for expansion of telecommunications services.
- Review of options for replacement or enhancement of the City's software systems.



## City Attorney

**Mission Statement:** To provide legal advice and support to the City Council in the setting and accomplishment of community goals.

Goals:

- Enhance preventive law strategies for the City departments.
- Continue to provide timely and quality legal services to the City Council, City Manager, and the City departments in the most cost effective manner for the benefit of the citizens of the City of Ellensburg
- Initiate and defend lawsuits on behalf of the City
- Preparation of ordinances, resolutions, and other related documents required to carry out City policies and City Council's decisions

Strategies:

- Enhance preventive law strategies for the City departments.
- Provide timely and quality legal services to the City Council, City Manager, and the City departments in the most cost effective manner for the benefit of the citizens of the City of Ellensburg.
- Initiate and defend lawsuits on behalf of the City.
- Preparation of ordinances, resolutions, and other related documents required to carry out City policies and City Council's decisions.
- Ensure prosecution of local or state criminal law violations through the use of a contracted city prosecutor.
- Advise city departments on appropriate risk reduction and management strategies.



General Overview:

State law requires that each city have a City Attorney. The City Attorney is appointed by the City Manager with the consent of the City Council.

## Human Resources

**Mission Statement:** The Human Resources Division serves the City of Ellensburg by focusing efforts on the Department's most valuable asset, its employees. The Department does this through recruiting, hiring, retaining, and developing staff. They provide services that promote an environment characterized by fair treatment of staff, open communications, personal accountability, trust, and mutual respect.

### Strategies:

- Optimizing the Organization.
  - Competency models/skills/job descriptions
  - Personnel policies and programs
  - Organization review, planning, succession planning and management development
- Ensuring competitive pay and benefits
  - Conduct Employee Compensation Survey every three years
  - Conduct benefit package cost every year
- Hiring and retaining people who will make us successful
  - Conduct a process to attract, screen, and select the most qualified candidate
  - Recruit, interview, and assist in the selection of employees
  - Utilize recruitment websites, job search engines, in-house recruitment, trade publishing, and agencies
  -

### General Overview

The Human Resources Division of the City Administration is responsible for labor relations, safety, employee relations and compensation, benefit program administration, employment, training, and individual and organization development.

### New Initiatives

- Provide leadership and direction in the development of short and long-term personnel goals
- Continue to increase educational and awareness efforts through training programs offered by WCIA
- Coordinate benefit program and pricing structure for each benefit year with the City Manager and Finance Director for the following year budget

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

- Heighten awareness on the safety program
- Continue to ensure all City employees receive at least one performance evaluation a year
- Streamline, simplify and automate processes and procedures
- Continue to promote wellness programs for employees
- Provide consistent level of services for all employees. Provide general human resources consulting services to department directors, supervisors, and employees regarding legal compliance, performance management, HR policies and procedures, city values and priorities, and conflict resolution

### 2016/2017 Accomplishments

- Comprehensive safety training programs
- Implement Affordable Care Act requirements
- Assist City Attorney in preparation for union negotiations
- Hiring of Transit Manager, Communications/Government Relations Officer, Gas Engineer, Sr. Planner, Police Officers, Civil Engineer, along with many hourly and temporary employees

### Workload Measures

	2011	2012	2013	2014	2015	2016
Regular Full & Part time	157	158	159	158	164	167
Positions opened & processed	20	39	28	44	59	43
Compensation study (positions)	4	4	53	5	7	56
Safety meetings held	12	12	12	12	12	11
Wellness meetings	12	12	12	12	12	12

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

**City Administration – Financial Summary**

Department: City Administration	Fund: General Fund	Account #:	001-013		
	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Goods & Services	\$352,582.32	\$457,419.58	\$474,604.00	\$526,563.00	\$538,095.00
<b>Total Revenues</b>	<b>\$352,582.32</b>	<b>\$457,419.58</b>	<b>\$474,604.00</b>	<b>\$526,563.00</b>	<b>\$538,095.00</b>
<b>Expenditures by Object</b>					
Salaries/Wages	\$501,886.14	\$495,176.82	\$553,860.00	\$611,310.00	\$629,297.00
Benefits	170,666.26	177,145.72	197,901.00	224,251.00	247,343.00
Supplies	8,360.55	7,741.75	12,444.00	12,943.00	12,943.00
Services	192,365.23	131,195.93	169,155.00	144,255.00	146,355.00
Interfund Payments	19,662.00	22,317.00	19,767.00	27,341.00	21,825.00
<b>Total Expenditures</b>	<b>\$892,940.18</b>	<b>\$833,577.22</b>	<b>\$953,127.00</b>	<b>\$1,020,100.00</b>	<b>\$1,057,763.00</b>
<b>Expenditures by Program</b>					
Administration	\$344,924.65	\$302,130.02	\$390,918.00	\$451,471.00	\$471,536.00
Legal Services	341,626.63	314,105.12	329,840.00	328,687.00	338,038.00
Personnel Services	206,388.90	217,342.08	232,369.00	239,942.00	248,189.00
<b>Total Expenditures</b>	<b>\$892,940.18</b>	<b>\$833,577.22</b>	<b>\$953,127.00</b>	<b>\$1,020,100.00</b>	<b>\$1,057,763.00</b>
Excess Rev over Exp	<u>-\$540,357.86</u>	<u>-\$376,157.64</u>	<u>-\$478,523.00</u>	<u>-\$493,537.00</u>	<u>-\$519,668.00</u>
Employees (FTE)	5.46	5.46	5.46	6.46	6.46

The City Administration Department includes City Manager's Office which consists of one (1) City Manager, one (1) Communications/Government Relations Officer and one (1) Executive Assistant. The City Attorney's Office consists of one (1) City Attorney and a .46 FTE Executive Assistant. The Human Resources Division consists of one (1) HR Director and one (1) HR Specialist.



The New City Hall. The City completed the renovation of the old Washington Elementary School in 2005. In staying true to our past, the City renovated the building to meet the City's needs without having to tear the building down. The exterior remains intact and on the national historical register.

## Finance Department

Finance Department consists of the (1) Customer Service, (2) Accounting Division, (3) City Clerk, (4) Budget and (5) Financial Systems.

Location: First floor, City Hall, 501 North Anderson Street, Ellensburg.

Business Hours: 8:00 a.m. - 5:00 p.m. The office is open during lunch to serve the public.

**Mission Statement:** The mission of the Finance Department is to provide the highest quality of fiscal services to the citizens of Ellensburg, the elected officials and city employees. We are committed to providing exceptional stewardship, safeguarding the City's assets, and strengthening our citizens' trust in government.

### Goals:

- Support the long-term financial stability and health of the City of Ellensburg
- Protect the City's financial integrity and credibility
- Provide transparency
- Provide accountability
- Provide excellent customer service

### Strategies

- Support the long-term financial stability and health of the City of Ellensburg
  - Recommend responsible financial management practices to Council and Management in order to ensure financial decisions are sustainable
  - Provide timely and accurate financial information to the Council and Management to improve the quality of management decisions
  - Ensure City Departments are properly funded and that operations and projects remain within budgets
  - Continue to develop fiscal policies that ensure a financially strong and effective city government

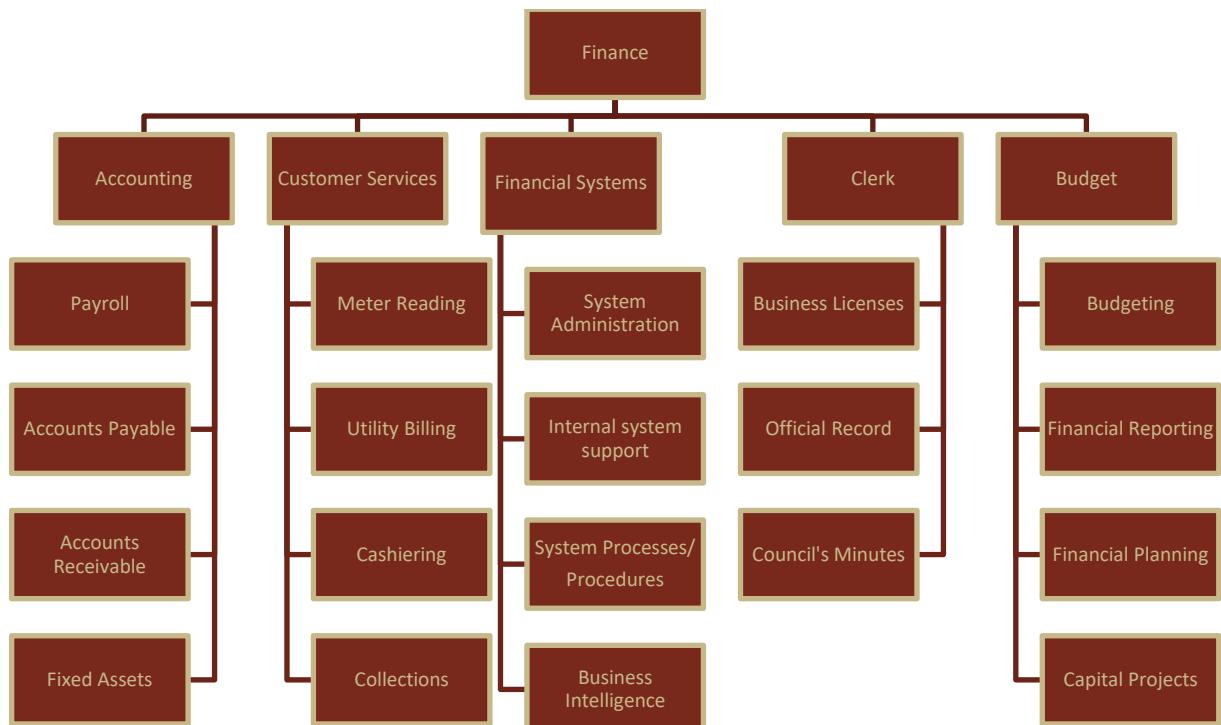
## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

- Protect the City's financial integrity and credibility
  - Continue to receive unmodified audit opinions from the State Auditor's Office
  - Implement financial policies and procedures that are consistently monitored and reviewed to maintain the financial integrity of the City and its related agencies.
  - Ensure Generally Accepted Accounting Principles (GAAP) are followed and appropriate internal controls are in place to safeguard City assets.
- Provide transparency
  - Support the City's legislative process
  - Accurately document the legislative actions of the City Council
  - Efficiently organize, safeguard and make records accessible to staff and the public
  - Make government open and available to individuals via technology and personal assistance
  - Continue to deliver information and services efficiently and accurately to the public, City Council, and City Departments
- Provide accountability
  - Continue to provide regular and timely financial reports
  - Conduct annual department cash audits
  - Continue testing of City finance procedures for compliance with internal control policies
  - Perform compliance and performance audits in accordance with the annual work plan
  - Safeguard all official records of the City of Ellensburg
- Provide excellent customer service
  - Conduct internal operations in a way that emphasizes high quality customer service, provides effective and efficient services, and contributes to a positive community identity
  - Provide assistance to City Departments as requested
  - Provide timely and accurate utility meter reading and billing
  - Maintain EBPP (Electric bill presentment and payment)
  - Continue document imaging of the Clerk's records
  - Continue up-to-date maintenance of the department's web site
  - Offer respectful service to all customers with the highest standards of integrity and professionalism
  - Collaboratively foster a courteous and enjoyable work environment for all

### **General Overview**

The Finance Department provides fiscal management for the City and has oversight responsibility of the financial activities of the City. This includes budget coordination, debt management, day-to-day accounting of the city's financial transactions, investments, financial reporting, utility billing and payments, and maintaining City's official records.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET



**Accounting Division** provides accounting services to all City departments and KITTCOM including: payroll, accounts payable, general billing, investments, general ledger, capital project accounting, cash management, accounts receivable, and financial reporting.

**Customer Service** is responsible for the timely and accurate reading of the utility meters, timely and accurate billing of the customers, and cashiering for payment of utility billings. The centralized cashiering supports the

City's six utility services: electric, gas, telecommunications, water, sewer, and stormwater. Additionally, due to its location it serves as the City's information desk.

**City Clerk** is responsible for maintaining the City's legal documents and receiving official documents on behalf of the City. The Clerk records and maintains the official minutes of the City Council and issues business licenses for businesses operating within the city limits. The Clerk maintains records on gambling taxes.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

**Budget & Administration** is responsible for the general administration of the department, budget and financial reporting.

**Financial Systems** is responsible for the administration of all enterprise financial, reporting and billing systems; enterprise wide internal financial system support; financial systems processes and procedures; and business intelligence which includes report/dashboard creation and data mining.

### Trends and Major Challenges Affecting the Department

- Increasing workloads due to the growing number of customers, developments, projects, grants, and other regulatory items

### New Initiatives

- Update city financial policies
- Update business license process
- Increase transparency
- Implement fuel policies and procedures
- Implement policies and procedures needed to comply with the Federal Single Audit and New Uniform Guidance, 2 CFR 200
- Revise travel policies and procedures
- Write/Revise policies and procedures regarding procurement, purchasing, and grant and contract management

### Ongoing Commitments

- Complete employee reviews
- Submit the CAFR to the State Auditor's Office by the due date
- Submit the Quarterly Financial Report to the Council by the 3rd Council meeting following the end of the quarter
- Submit the monthly Financial Report to the departments before the end of the first full week following the end of the month
- Provide timely and relevant data to departments for improved budget management
- Ensure access to, and location of, all official files and records
- Minimize liability exposures and insurance costs
- Keep the total utility 90 days past due accounts to 30 accounts and \$100,000 or less

### 2015/16 Accomplishments

- Received an unmodified opinion on the fair presentation of the financial statements
- Increased the number of users for the online access portion of our software: allowing utility billing customers to access their account information, make online payments, apply for or terminate service, apply for RPZ permits, apply for discounted rates, and request security pins
- Improved online payment process
- Increased the number of clerk's records available online to the employees and public
- Presented timely monthly management reports to the departments
- Completed several compliance and performance audits of various departments and funds

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

- Provided assistance to departments on various topics
- Refinanced debt service for water/sewer utility revenue bonds reducing overall expense by \$358,626
- Secured private placement bonds for the Gas and Telecom utilities
- Implemented capital asset module
- Updated investment policy
- Upgraded financial software – Dynamics GP 2015
- Implemented new check approval software
- Hired IT Applications Specialist and Accountant II
- Completed RFP/Contract for collection services
- RFP CIS vendor review process
- Assisted the City Manager in developing and presenting a balanced budget to the Council
- Implemented procedures to be compliant with the Utility Data Privacy Policy established in October 2016

<b>Workload Measures</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Monthly Financial Report to Directors	yes						
Quarterly Financial Report to Council	yes	yes	yes	yes	no	yes	yes
Timely Billing	yes						
Active Business License Accounts	1,301	1,347	1,351	1,328	1,322	1,355	1,369
# of Budget Violations (incl. fund bal.)	0	0	0	0	0	0	0
Number of 90 Day Past Due Utility Accounts	83	58	57	75	80	85	83
# of Payroll Checks Processed	2,253	2,273	2,233	1,895	1,374	1,364	1,121
# of Payroll Direct Deposits Processed	3,151	3,594	3,277	3,521	4,146	4,292	4,365
Average Dollars Invested (Millions)	N/A	N/A	N/A	N/A	N/A	31	36
Significant Deficiencies - Financial Reporting	0	0	0	0	0	0	N/A
Material Weaknesses- Financial Reporting	0	0	0	0	0	0	N/A
Significant Deficiencies - Federal Awards	0	0	1	0	0	0	N/A
Material Weaknesses- Federal Awards	0	2	0	0	0	0	N/A
Accountability Audit- Adequate Safeguards	yes	yes	no	no	yes	yes	N/A
Accountability Audit- Complied with laws, regulations, policies	yes	yes	yes	yes	yes	yes	NA
# of Utility Accounts Billed	110,293	112,337	113,541	114,179	115,780	117,018	16,531
# of Final Accounts Billed	5,273	5,434	5,373	5,669	5,407	5,205	3,523
# of Late Notices Mailed*	N/A	N/A	N/A	5,530	19,929	17,130	395
# of Door Tags Delivered*	N/A	N/A	N/A	1,017	4,370	3,951	1,376
# of Disconnects for Non-payment	425	175	263	404	271	313	68
# of Final Accounts sent to Collection	215	269	314	259	340	346	64,931
# of Utility Application / Termination Online Forms	N/A	N/A	N/A	N/A	N/A	N/A	43
# of Invoice Cloud Payments	N/A	N/A	N/A	N/A	8,211	47,174	350
# of Pay by Text Accounts Registered	N/A						
# of PINS setup	N/A						

\*Started tracking Oct 2013

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

**Financial Summary- Finance**

**Department:** Finance

**Fund:** General Fund

**Account:** 001-012

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Licenses & Permits	\$60,186	\$62,593	\$61,150	\$61,950	\$61,950
Charges for Services	1,593,531	1,474,211	1,584,891	1,643,446	1,677,039
Fines & Forfeits	199,290	171,115	206,000	180,000	180,000
Miscellaneous	5,024	5,403	3,500	4,965	4,965
<b>Total Revenues</b>	<b>1,858,031</b>	<b>1,713,323</b>	<b>1,855,541</b>	<b>1,890,361</b>	<b>1,923,954</b>
<b>Expenditures by Object</b>					
Salaries	838,723	830,206	940,313	1,012,534	1,033,130
Benefits	340,101	361,434	464,142	468,732	513,245
Supplies	47,581	47,857	48,481	48,740	48,240
Services	135,817	139,602	133,226	167,623	167,194
Interfund Payments	47,686	88,802	80,581	130,946	95,525
Transfers Out			42,608		
<b>Total Expenditures</b>	<b>1,409,909</b>	<b>1,467,901</b>	<b>1,709,351</b>	<b>1,828,575</b>	<b>1,857,334</b>
<b>Expenditure by Program</b>					
Accounting	426,949	492,279	626,081	649,292	641,039
Customer Service	633,812	681,078	717,989	717,462	732,220
City Clerk	144,256	156,646	159,875	163,887	171,018
Administration	204,891	137,898	205,406	179,771	190,620
Financial Systems	0	0	0	118,163	122,437
<b>Total Expenditures</b>	<b>1,409,909</b>	<b>1,467,901</b>	<b>1,709,351</b>	<b>1,828,575</b>	<b>1,857,334</b>
Total Rev. over Exp.	\$448,123	\$245,421	\$146,190	\$61,786	\$66,620
FTE	17.04	17.04	17.04	17.54	17.54

## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

### Police Department

The Ellensburg Police Department consists of Operations, which includes; Patrol, Motorcycles, K-9, the School Resource Officer and Reserves and critical incident planning. The Administrative Division includes Criminal Investigations specializing in felony, crimes against persons, missing persons, and crime scene investigations, and Anti-crime drug and narcotic investigations, along with evidence processing and evidence storage. The Administrative Division also includes Code Enforcement and Animal Control services.



Locations: Police Department – 100 North Pearl Street, Ellensburg

8:00 a.m. – 5:00 p.m.

Animal Shelter – 1007 Industrial Way, Ellensburg

8:00 a.m. – 5:00 p.m.

**Mission Statement:** To maintain peace and order by protecting our community through action, while serving with respect, integrity and innovation.

**Vision:**

- Enhance public safety and improve the quality of life in Ellensburg by exemplifying Equality, Professionalism and Dedication.
- Remain focused on our core responsibility, which is to aggressively fight crime with the use of partnerships and innovative policing strategies.

### Strategies

- Communications
  - Maintain the department's website and social media presence with an emphasis on transparency.
  - Continue the department's social media presence to communicate with the public.
  - Increase communication with CWU students through emerging technologies.
- Community Outreach
  - Increase the number of Crisis Intervention Training hours for the Patrol division.

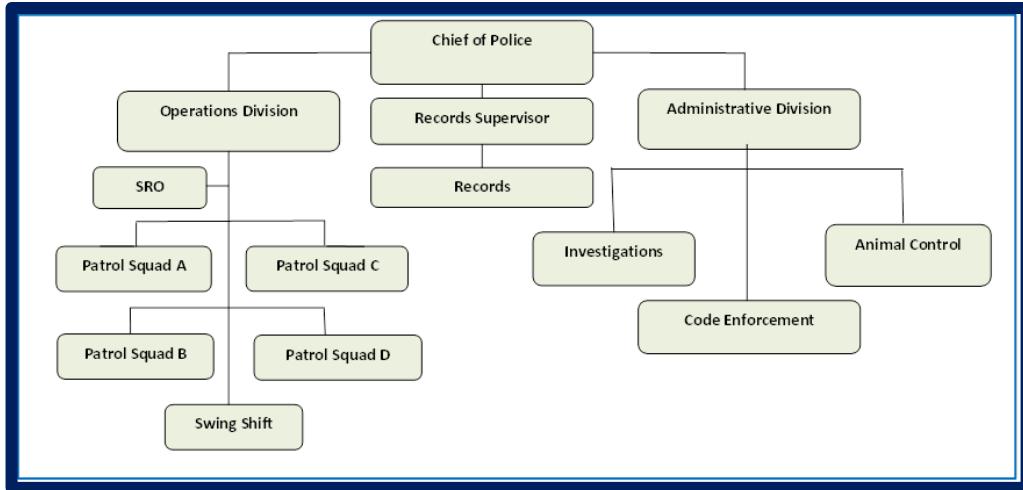
## **CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET**

- Continue long-term planning for the Public Safety Building remodel and financing.
- Promote community events and departmental programs throughout the year.
- Encourage the initiation of more informal contacts with citizens to build and maintain stronger community connections.
- Future Growth
  - Prepare a long-term facilities strategy focused on the Public Safety Building.
  - Relocate the evidence room from the basement to the expanded space.
  - Reorganize the current office space with an expansion into the vacated fire department office area.
  - Fill vacant Police Officer and Records Clerk position.
  - Complete Corporal promotion assessment center to fill a vacancy.
  - Re-establish the department's Canine Program with state certification.
  - Establish a bicycle patrol unit and have selected officers complete training.
- Positive Culture
  - Recognize achievement and individual successes in a timely manner.
  - Maintain officer safety priorities through reinforcement of the Below 100 principles.
  - Mentor and provide career development opportunities.
  - Continue to collect, preserve and exhibit the department's history.
- Technology
  - As an agency, recognize and prepare for the next generation of technological advances in our profession.
  - Focus on sharing information with different and/or new partners as needed.
  - Maintain crime data transparency through the use of multiple mediums.
  - Seek and use technology that enhances training for all employees.

### **General Overview**

The Ellensburg Police Department is the only department within the City that is staffed 24-hours a day, 7-days a week. The department is responsible to our 19,310 plus citizens, as well as thousands of visitors who stop in our valley each day. The department currently has 29 commissioned officers, 9 full-time and 3 part-time civilian and/or limited commissioned personnel.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET



The Ellensburg Police Department is organized into two different divisions. The biggest and most recognizable division is Patrol. The Patrol Division handles the initial response for nearly all calls for service. In addition, this includes traffic enforcement, traffic collision investigations, and all criminal investigations, which are not referred to the Detective Division.

Patrol is supported by the Detective Division, which includes two detectives and one detective sergeant. These individuals are tasked with a variety of in-depth and often times labor intensive investigations. The Detective Division also includes two anti-crime detectives; whose primary focus is on quality of life issues within the community. These issues typically include illegal narcotics, which many times are tied into burglaries, thefts and vehicle prowls.

Other divisions within the Ellensburg Police Department include Code Enforcement Division and Records Division. The Code Enforcement Division consists of two limited commissioned officers whose primary duties are parking enforcement and nuisance properties. The Records Division consists of three full-time Secretary/Records Clerks, one part-time Secretary/Records Clerk and is managed by the Administrative Records Supervisor. Their primary duties include data entry, dissemination and processing of confidential information, handling records requests, as well as call-taking and reception of the front counter.

Throughout the year, the Ellensburg Police Department sponsors a variety of events, which are intended to strengthen partnerships with our community and its members. Some of these events include the Citizen's Academy and National Night Out, which focuses on "Operation Child Identification" for families and children. They also provide CrimeReports.com, which is an interactive website that provides timely and relevant crime data and is free to the community.

### **Administration**

The Administrative Division of the Ellensburg Police Department is composed of the Chief, Operations Captain, Administrative Captain and Administrative Supervisor. This division is charged with fiscal, personnel, operational, internal affairs functions and policy management. It also provides both guidance and support to the other divisions within the Police Department; allowing those other divisions to be on

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

the street, taking calls and responding to our citizens' needs. The Ellensburg Police Department shares City Council's goal to reduce the overall crime rate while enhancing the quality of life in our community for all of our citizens.

### **Animal Control & Shelter**

The Animal Control and Shelter is a division of the Ellensburg Police Department. The Animal Control and Shelter consists of one full-time Animal Shelter Manager, two full-time Animal Control Officers, and two part-time Shelter Aides. The Shelter Manager and Animal Control Officers respond to various animal related calls; such as animals at large, vicious animals, allegations of cruelty, neglected and/or abused animals just to name a few. They also patrol within the city limits of Ellensburg, do license canvassing and oversee the Animal Shelter Volunteer program.



The Animal Shelter's Volunteer Program is an invaluable resource. Volunteers assist Animal Control Officers with dog walking/socializing, cat socializing and rescue and transport assistance.

The Animal Shelter has 16 dog kennels, 14 cat cages and is the only shelter facility in Kittitas County. The animals at the shelter are a combination of strays, impounds and/or pets that have been released by their owners.

#### New Initiatives

- The City is reviewing the cost and funding alternatives for the retrofit and design of the Public Safety Building (\$540, 000 budgeted).
- Conduct a department wide training exercise in 2017.
- In 2015 the Department implemented the Below 100 program which is a nationwide Law Enforcement Initiative to reduce the number of Police Officers killed or injured in the line of duty annually. In 2015, one hundred and thirty Law Enforcement Officers died in the line of duty.

#### Ongoing Commitments

- Continue training on operational proficiency.
- Maintain personnel competencies through training to include cross training where applicable.
- Maintain comprehensive training records system.
- Continue a high level of data accuracy in Criminal Justice Reporting System (CJRS).
- Maintain accreditation standards.

#### 2016 Accomplishments

- The City of Ellensburg's overall crime rate has continued to decline since 2012.
- National Night Out held at Public Safety Building with record numbers in attendance.
- Reached full staffing of 29 commissioned officers. Highest number of officers in history of the department.
- Officers were provided a broad spectrum of hands-on practical training giving them the tools to respond appropriately to active-shooter incidents and conduct other high-risk operations.
- WASPC Reaccreditation successfully completed in 2016.

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

<b>Workload Measures</b>	2008	2009	2010	2011	2012	2013	2014	2015
Person crimes	353	385	267	295	238	234	226	239
Property crimes	1,696	1,632	1,670	1,392	1,363	1,210	1,005	1,128
Traffic accidents	485	454	494	442	542	471	479	517
Calls for service	15,159	16,170	17,100	16,649	16,132	17,157	17,468	13,773
Number of arrests	1,691	1,970	1,708	1,679	1,666	1,499	1,505	1,411
Traffic violation contacts	4,213	4,983	5,263	4,709	4,472	5,069	4,716	5,671
Traffic citations	805	892	883	791	911	885	794	967
Completed police reports	5,615	5,940	5,634	5,614	5,250	5,604	5,502	5,078
Total animal impounds	901	864	799	647	811	578	573	475
Animal returned/adopted/rescued	883	831	733	584	807	574	561	466

For more detailed information on Ellensburg Police Department statistics, visit the Ellensburg Police Department's Annual Report page at: [www.ci.ellensburg.wa.us/pdannualreport](http://www.ci.ellensburg.wa.us/pdannualreport)

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

**Financial Summary-General Fund**

**Department:** Police **Fund:** General Fund **Account #:** 001-016

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Licenses & Permits	\$12,956	\$15,108	\$7,000	\$14,000	\$14,000
Intergovernmental Revenues	8,879	23,207	23,600	17,739	20,800
Interfund Charges	71,073	73,868	88,332	68,811	70,007
Fines & Penalties	97,214	88,710	59,800	82,300	82,900
Miscellaneous Revenues	6,076	2,700	4,500	750	750
<b>Total Revenue</b>	<b>196,198</b>	<b>203,592</b>	<b>183,232</b>	<b>183,600</b>	<b>188,457</b>
<b>Expenditures By Object</b>					
Salaries	2,096,043	2,120,796	2,377,714	2,368,349	2,449,487
Benefits	886,792	885,011	1,102,175	1,078,363	1,165,663
Supplies	149,278	121,082	171,291	186,291	186,291
Services	294,603	193,961	239,294	264,294	264,294
Intergovernmental	608,826	646,021	700,272	721,279	742,918
Interfund	64,513	77,511	67,783	113,710	87,421
Transfer Out	0	0	15,500	0	0
<b>Total Expenditures</b>	<b>4,100,055</b>	<b>4,044,382</b>	<b>4,674,029</b>	<b>4,732,286</b>	<b>4,896,074</b>
<b>Expenditures by Program</b>					
Operation	2,156,911	2,148,100	2,517,980	2,457,880	2,579,101
Investigations	10,905	15,216	22,691	22,730	22,770
K-9 Special Unit	103,158	106,867	121,482	146,554	151,236
Reserves	16,672	12,453	31,499	46,506	46,513
Facilities	11,349	12,494	17,650	27,650	27,650
Traffic Policing	135,550	122,039	144,236	134,858	139,300
Jail	335,381	359,397	349,697	359,737	370,080
Dispatch Services	307,697	323,065	384,502	395,469	406,765
Animal Control	212,275	210,429	237,322	237,628	243,937
Leoff	94,006	91,338	110,593	114,478	123,084
Training	40,631	28,041	51,979	51,979	51,979
Administration	675,520	614,943	684,398	736,818	733,659
<b>Total Expenditures</b>	<b>4,100,055</b>	<b>4,044,382</b>	<b>4,674,029</b>	<b>4,732,286</b>	<b>4,896,074</b>
<b>Total Rev Over Exp</b>	<b>-\$3,903,857</b>	<b>-\$3,840,790</b>	<b>-\$4,490,797</b>	<b>-\$4,548,686</b>	<b>-\$4,707,617</b>
Employees (FTE)	32.50	32.50	32.50	33.46	33.46

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

**Financial Summary – Criminal Justice Fund**

**Department:** Police   **Fund:** Criminal Justice Fund           **Account #:** 100-130

Kittitas County levied a 3/10 of one percent sales tax to be spent on criminal justice activities. The tax went into effect in April of 2008 and will be in effect for seven years when it must either be renewed or discontinued. The City funded six FTE police officers, .5 FTE animal control officer, .9 FTE Animal Shelter Aid, and .75 Secretary/Records Clerk in 2015/2016.

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Retail Sales Taxes	\$718,889	\$803,842	\$734,522	\$734,522	\$734,522
Interest	344	1,844	400	400	400
<b>Total Revenue</b>	<b>719,232</b>	<b>805,686</b>	<b>734,922</b>	<b>734,922</b>	<b>734,922</b>
<b>Expenditures By Object</b>					
Salaries	488,883	505,249	558,762	571,436	574,001
Benefits	169,273	177,938	220,206	228,022	253,685
Supplies	0	0	7,833	7,833	7,833
Other Services	0	3,866	7,833	7,833	7,833
<b>Total Expenditures</b>	<b>658,156</b>	<b>687,053</b>	<b>794,634</b>	<b>815,124</b>	<b>843,352</b>
<b>Expenditures by Program</b>					
Animal Control	45,377	46,644	62,634	61,980	63,389
Patrol	595,441	625,410	696,869	753,144	779,963
Administration	17,338	14,999	35,131	0	0
<b>Total Expenditures</b>	<b>658,156</b>	<b>687,053</b>	<b>794,634</b>	<b>815,124</b>	<b>843,352</b>
<b>Total Rev Over Exp</b>	<b>\$61,076</b>	<b>\$118,633</b>	<b>-\$59,712</b>	<b>-\$80,202</b>	<b>-\$108,430</b>
Employees (FTE)	8.15	8.15	8.15	8.53	8.53

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

**Financial Summary – Drug Fund**

**Department:** Police   **Fund:** Drug Fund

**Account #:** 100-137

The Drug Fund is used during undercover investigations to purchase information and evidence. Information is gathered through confidential sources while evidence is purchased from criminal suspects. The majority of the evidence purchases involve the delivery of illegal narcotics and stolen property from suspects. The major source of revenue for this fund is through property seizures, fines and forfeit of property.

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Fines & Forfeitures	\$2,862	\$5,026	\$1,600	\$1,600	\$1,600
Misc.	15	25	0	0	0
<b>Total Revenue</b>	<b>2,877</b>	<b>5,052</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>Expenditures By Object</b>					
Supplies	574	5,613	9,745	9,745	8,000
Other Services	0	366	0	0	0
<b>Total Expenditures</b>	<b>574</b>	<b>5,979</b>	<b>9,745</b>	<b>9,745</b>	<b>8,000</b>
<b>Expenditures by Program</b>					
Investigations	574	5,979	9,745	9,745	8,000
<b>Total Expenditures</b>	<b>574</b>	<b>5,979</b>	<b>9,745</b>	<b>9,745</b>	<b>8,000</b>
<b>Total Rev Over Exp</b>	<b>\$2,303</b>	<b>-\$928</b>	<b>-\$8,145</b>	<b>-\$8,145</b>	<b>-\$6,400</b>

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

**Financial Summary – Police Equipment Fund**

**Department:** Police      **Fund:** Police Equipment Fund      **Account #:** 100-159

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Misc.	\$5,605	\$6,835	\$0	\$0	\$0
Transfer In	30,000	30,000	51,188	75,920	77,883
<b>Total Revenue</b>	<b>35,605</b>	<b>36,835</b>	<b>51,188</b>	<b>75,920</b>	<b>77,883</b>
<b>Expenditures By Object</b>					
Supplies	0	126	0	43,922	65,883
Capital Outlay	53,132	49,121	51,500	30,900	12,000
<b>Total Expenditures</b>	<b>53,132</b>	<b>49,247</b>	<b>51,500</b>	<b>74,822</b>	<b>77,883</b>
<b>Expenditures by Program</b>					
Police Equipment	53,132	49,247	51,500	74,822	77,883
<b>Total Expenditures</b>	<b>53,132</b>	<b>49,247</b>	<b>51,500</b>	<b>74,822</b>	<b>77,883</b>
<b>Total Rev Over Exp</b>	<b>-\$17,527</b>	<b>-\$12,412</b>	<b>-\$312</b>	<b>\$1,098</b>	<b>\$0</b>

This fund is used to accumulate money for the replacement of the police vehicles and equipment. The City will make regular annual transfers of funds from the Sales Tax Fund to this fund to maintain the routine four-year replacement cycle on the patrol vehicles. In 2015, the City transferred \$53,000 from the Sales Tax Fund. The City will purchase one patrol vehicle and one staff vehicle in both 2016 and 2017. The City has purchased one patrol vehicle from this fund each year since 2008.



## Community Development Department

Community Development Department consists of Building division and Planning division.

Location: First Floor, City Hall, 501 North Anderson Street, Ellensburg

Business Hours: 8:00 am – 5:00 pm and *closed 12:00pm to 1:00pm for lunch, and from 8:30 am to 9:30 am every Tuesday for weekly Staff meeting.*

**Mission Statement:** To promote and support safe and efficient development in the community that is consistent with the City's Comprehensive Plan, Land Development Codes, and Building and Fire Codes.

Goals:

- Ensure that all new structures and major remodel work on existing structures are constructed in accordance with City Building and Fire Codes.
- Implement and further the community's vision for future growth, including development patterns and design.
- Provide timely, accurate, consistent and impartial review of all land development permits including subdivisions, zoning, and environmental/critical areas.

### Strategies

- Ensure that all new structures and major remodel work on existing structures are constructed in accordance with City Building and Fire Codes.
  - Require submittal of a building permit application with appropriate plans for proposed work;
  - Review all submitted permit plans for Code compliance;
  - Inspect and approve all work performed prior to issuance of a Certificate of Occupancy;
  - Perform Code Enforcement activities as needed to identify Code violations and to resolve those violations in a fair and consistent manner.
- Implement and further the community's vision for future growth, including development patterns and design.
  - Review and update all development regulations for consistency with the Comprehensive Plan and to ensure that development options and alternatives exist for accomplishing the Plan's goals.
  - Plan for development and redevelopment of land in a sustainable manner, consistent with community expectations.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

- Utilize design review to ensure design characteristics are consistent with the Comprehensive Plan policy direction.
- Work to preserve and enhance the historic character of the City.
- Monitor community expectations and provide City Council with alternatives for new Code language that is consistent with those expectations.
- Provide timely, accurate, consistent and impartial review of all land development permits including subdivisions, zoning, and environmental/critical areas.
  - Establish consistent and easily understood development regulations and processes, and regularly review and update them as needed.
  - Assist the public through the development and regulatory processes.
  - Coordinate timing of review to ensure Code defined timelines for completion of review and issuance of a final decision are met.

### General Overview

Department staff members are simultaneously engaged in permit processing, regulatory reviews, long-range land use planning, strategic planning, and providing staff support to numerous City Boards, Commissions, and the City Council. The work of the staff plays a vital role in ensuring that all sectors of the community receive fair, courteous, timely, and effective services during development project processes - from initial idea – to permit application – to approval – to completion.

**Building Division.** The Building Division is responsible for ensuring that all new structures and major remodel work on existing structures are built to the nationally recognized standards in the International Building and Fire Code(s). The goal is to have construction in the City designed and completed so that buildings are structurally sound and free of any major life safety hazards. Accomplishing that goal requires that Building Division staff engage in all phases of a building's life cycle – from initial questions at the counter – to approval of occupancy – to major repair and retrofitting projects – to demolitions that start the building life cycle over again.

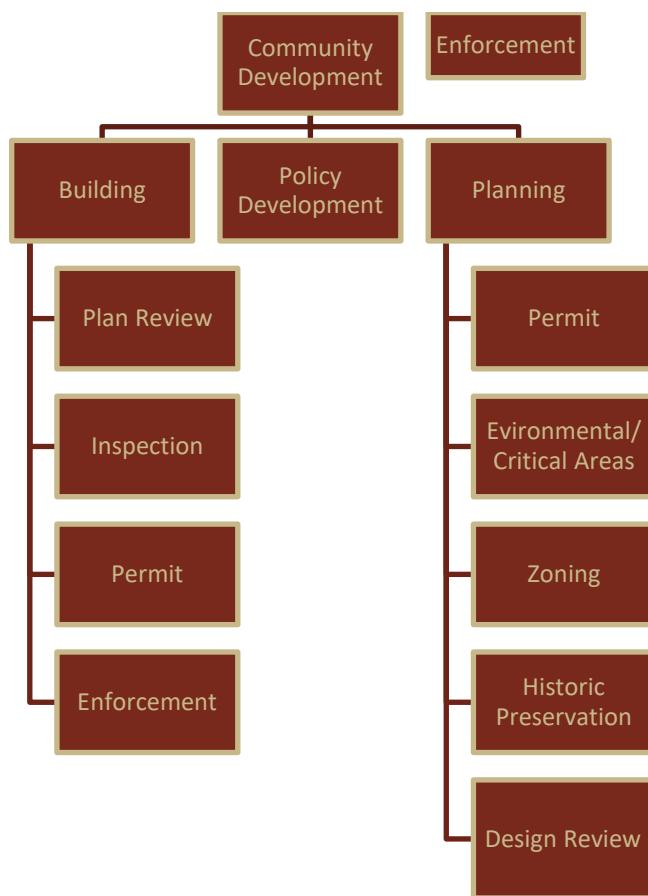


**Planning Division.** The Planning Division is responsible for the timely and accurate review of all land development permits including subdivisions, zoning, design review, and environmental/critical areas review and appeals. This work involves service to the public that starts with initial questions well in advance of any permit application, and continues through the project design phases and the permit review process including any required public hearings, and ends with official City action on the project permit or with appeals of that City action if appeals are made. The Planning Division also is charged with preserving and enhancing the City's Historic District and other historic structures in the City. In addition, the Planning Division is charged with ensuring that the City's various land development codes are complied with as the land uses on individual properties change over time.



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

**Policy Development.** Land use policy development duties of the Department involves both the Building and Planning Division staff providing policy support to the City Council, City Planning Commission, City Landmarks and Design Commission, Environmental Commission, and Board of Appeals. Major work consists of providing staff support, guidance and energy in the conception, drafting, and public participation processes needed to develop the major policy directives and ordinances that guide land use decisions in both private and public investments in the City of Ellensburg.



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### **New and Ongoing Initiatives**

- Work plan developed for completion of GMA-required 2017 update to the Comprehensive Plan, following the methodology of the Heart & Soul community planning process.
- Launch of a new online town hall forum – Eburg Talks.
- Build-out of planning permits in the SmartGov tracking system, in addition to building permits.
- Development of an online portal for citizen access to apply for building permits, request inspections and check permit status. Scheduled to launch in 2018.
- Development of a nomination to the National Historic Trust to expand the boundaries of the Historic Ellensburg National Downtown District.
- Subcommittee of the Landmarks & Design Commission actively researching regulations to create a demolition ordinance.

### **2015/2016 Accomplishments**

- Department received a Smart Communities award from the Governor on behalf of the City, for “25 years of GMA: Outstanding Example of Planning.”
- Restructuring of department, with promotions, reassignments and the addition of new staff members, including a new Director, a new Historic Preservation Senior Planner, a new Permit Technician, and a temporary long range planner with oversight on the 2017 Comp Plan.
- Implementation of the new land development code adopted in December 2013, including the development of new forms and checklists.
- Community Development Department website redesigned to improve functionality for users.
- Build-out of the SmartGov permitting and tracking software, including updates to the Code Enforcement module.
- Two staff members trained as administrators for the SmartGov system.
- Completed all inspections and issued Certificate of Occupancy for CWU Science II (60,000,000 Valuation)
- Completed Plan Review for CWU Samuelson Hall remodel and addition (20,000,000 Valuation)
- Completed plan review and all inspections for other large projects such as Mobile Fleet Services, a remodel of the CWU Student Union building, and several multi-family projects.
- Adoption of a new Shoreline Master Program, in compliance with the requirements of the Shoreline Management Act.
- Adoption of various ordinances necessary to maintain compliance with State laws pertaining to medical and recreational marijuana.
- In conjunction with Energy Services and Public Works, developed strategies for achieving goals outlined in the adopted Energy Efficiency and Conservation Strategy.
- Building Official and Building Inspector both obtained ICC Fire Inspector I certification.
- Historic Preservation Planner presented at the 2016 Revitalize Washington Conference.
- Awarded two grants locally for two separate projects renovating historic structures in downtown Ellensburg.
- Adoption of a murals ordinance, which addresses new mural works of art, historic murals, and murals on historic structures.

### **Ongoing commitments**

- Provide outstanding customer service
- Update the land use maps as directed by the City Council
- Update the Comprehensive Plan on an annual basis
- Update the land development code for consistency with the comprehensive plan

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

- Review and issue most administrative permits in 30 days
- Bring changes to the City Code to the City Council for review, recommendation, and adoption
- Complete employee reviews within 30 days of the due date
- Continue education and training of employees on annual basis
- Provide ongoing refresher course on SmartGov to keep all employees current
- Provide Inspection and Plan Review Services to Kittitas County via Interlocal Agreement

**Financial Summary – Community Development**

**Department:** Community Development    **Fund:** General Fund    **Account #:** 001-017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Licenses & Permits	\$415,268	\$342,026	\$307,600	\$607,600	\$607,600
Intergovt	\$128,204	\$62,907	\$0	\$0	\$0
Charges for Services	\$19,821	\$26,330	\$16,400	\$16,400	\$16,400
Miscellaneous					
Revenues	\$431	\$114	\$1	\$1	\$1
<b>Total Revenue</b>	<b>\$563,725</b>	<b>\$431,378</b>	<b>\$324,001</b>	<b>\$624,001</b>	<b>\$624,001</b>
<b>Expenditures By Object</b>					
Salaries	\$475,935	\$450,063	\$525,615	\$558,944	\$500,577
Benefits	\$175,121	\$199,551	\$216,802	\$268,075	\$271,454
Supplies	\$10,944	\$10,299	\$25,501	\$20,501	\$17,501
Other Services	\$218,239	\$127,379	\$258,822	\$228,862	\$198,862
Interfund	\$27,459	\$63,199	\$43,702	\$66,595	\$48,945
Total Expenditures	\$907,699	\$850,491	\$1,070,442	\$1,142,977	\$1,037,339
<b>Expenditures by Program</b>					
Building/Permitting	\$402,904	\$549,367	\$536,233	\$643,402	\$648,015
Incubator	\$982	\$842	\$12,000	\$12,000	\$12,000
Land Use Permit	\$94,123	\$161,972	\$164,639	\$228,789	\$235,324
Planning	\$281,762	\$75,431	\$345,570	\$253,786	\$137,000
Economic Development	\$1,250	\$100	\$12,000	\$5,000	\$5,000
Brownfield Grant	\$126,678	\$62,779	\$0	\$0	\$0
Total Expenditures	\$907,699	\$850,491	\$1,070,442	\$1,142,977	\$1,037,339
<b>Total Rev Over Exp</b>	<b>-\$343,974</b>	<b>-\$419,114</b>	<b>-\$746,441</b>	<b>-\$518,976</b>	<b>-\$413,338</b>
Employees (FTE)	8.00	8.00	8.00	8.00	8.00

The License and Permit fees increased in 2014. Fees collected fluctuate depending on the projects active in the community. Construction at the University is highly dependent on state funding and has a significant impact on building and development revenue fluctuations.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### **Public Works Department**

Public Works Department consists of the Engineering, Street, Water, Sewer, Stormwater, Shop & Warehouse, and Transit divisions.

Location:      **Engineering, Stormwater & Transit Divisions**

Second Floor, City Hall, 501 North Anderson Street, Ellensburg

8:00am – 5:00pm, closed 12:00 – 1:00pm for lunch

#### **Shop**

607 Industrial Way, Ellensburg

7:00am – 3:30pm, closed 12:00 – 12:30pm for lunch

#### **Street**

607 Industrial Way, Ellensburg

7:00am – 3:30pm, closed 12:00 – 12:30pm for lunch

#### **Wastewater Treatment Plant**

2415 Canyon Road, Ellensburg

6:30am – 3:30pm, closed 12:00 – 12:30pm for lunch

#### **Water**

607 Industrial Way, Ellensburg

7:00am – 3:30pm, closed 12:00 – 12:30pm for lunch

**Mission Statement:** The City of Ellensburg Public Works Department efficiently administers the design, construction and maintenance of public infrastructure and facilities through the enforcement and observance of appropriate city codes, ordinances and standards.

#### Goals:

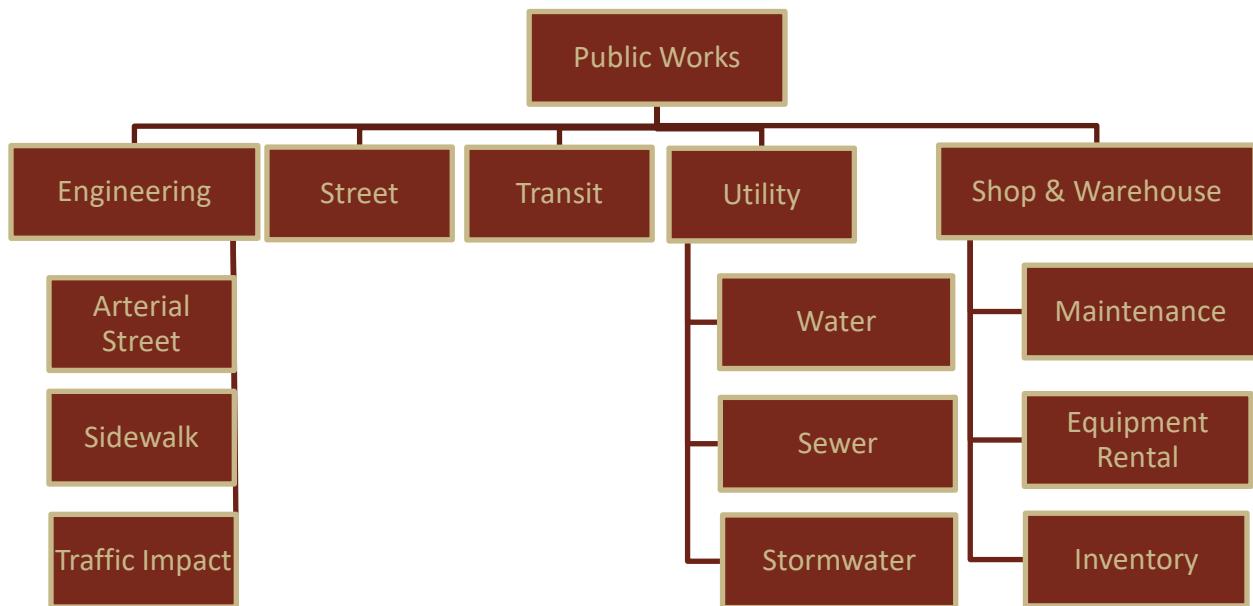
- Continue implementation of the Geographic Information System for mapping and system management.

#### Strategies

- Provide staff training consistent with the goals of the Department.
- Maintain a positive work environment with a focus on customer service to our citizens and utility clients.

## General Overview

The Public Works Department consists of the City's Engineering, Shop, Warehouse, Fleet, Water Utility, Sewer Utility, Stormwater Utility, Street Division and Transit Division. The Engineering Division serves as the administrative arm of the Department and as the connection between the citizens, contractors, other departments and outside agencies. The department designs and administers infrastructure and construction contracts, issues public works permits, and provides field inspection of public and private development projects. The Department also administers the transit system for the City of Ellensburg.



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Engineering Division

**Mission Statement:** serves as the liaison between the citizens, contractors, City departments, and other agencies by supplying information, engineering and permit services, constructing capital improvement projects, and responding to customer inquiries. The department issues public works permits and provides inspections.

#### Strategies

- Provide training for division staff to ensure consistent and efficient maintenance practices.

#### General Overview

The Engineering Division provides general oversight of city capital improvement projects including the design and construction phases. Engineering services are provided for several other departments and divisions of the City and for the citizens of Ellensburg.

#### Financial Summary – Engineering

**Department:** Public Works **Fund:** General Fund **Account #:** 001-019

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
Revenues					
Interfund Charges	719,856	781,380	734,658	755,942	893,813
Total Revenue	719,856	781,380	734,658	755,942	893,813
Expenditure By Object					
Salaries/Wages	491,404	557,421	571,631	596,065	606,097
Personnel Benefits	229,787	249,563	292,709	289,628	316,561
Supplies	16,964	11,663	10,050	12,500	13,000
Services	61,163	49,033	60,434	70,234	70,234
Interfund Payments	21,377	20,067	17,294	27,920	21,921
Total Expenditures	820,695	887,747	952,118	996,347	1,027,813
Expenditure by Program					
Engineering Admin	820,695	887,747	952,118	996,347	1,027,813
Total Expenditures	820,695	887,747	952,118	996,347	1,027,813
Total Rev Over Exp	(100,839)	(106,367)	(217,460)	(240,405)	(134,000)
FTE	8.00	8.00	8.00	8.00	8.00

## Street Division

**Mission Statement:** Maintain the public rights of way in the most efficient and cost effective manner possible utilizing appropriate technology and industry standards.

### Goals:

- Increase annual Chip seal project to 7 miles
- Convert existing asphalt patch truck to multiuse swaploader vehicle to include additional deicing equipment

### Strategies

- Provide training for division staff to ensure consistent and efficient maintenance practices.
- Research and obtain maintenance equipment when appropriate to implement new practices or change old ones.

### General Overview

The Street Division is responsible for maintenance of transportation improvements within the public rights of way. This work includes, but is not limited to, snow removal, pavement repair, pavement preservation, flood response, street striping, tree trimming and weed control. The division includes the Street Foreman and six Heavy Equipment Operators. Temporary employees are hired to supplement the work force during the spring and summer months.



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Ongoing Commitments

- Review the striping plan for all seal coat and overlay areas by June
- Complete seal coat preparation by July
- Complete seal coat project by August (approximately 7 miles)
- Vegetation maintenance (April thru September)
- Maintain signal preventative maintenance program (i.e. lamp and painting plan on a 5 – 7 year cycle)
- Complete striping Phase 1 by June
- Complete annual street sweeping, removing 100 +/- tons of sand/debris by May
- Complete routine annual roadway maintenance (i.e. patching, tree trimming, etc., as dictated by seasons)
- Maintain snow removal response to clear streets
- Continue education and training of employees on annual basis

### 2016 Accomplishments

- Completed the annual residential sidewalk repair program
- Completed annual crack fill (8+ miles of city streets project)
- Completed annual seal coat (5+ miles of city streets project)
- Acquired 2 new Elgin Street Sweepers with grant from the Department of Ecology

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

**Financial Summary - Street**

**Department:** Public Works    **Fund:** Street    **Account #:** 100-120

The majority of the funding for the Street Fund (road maintenance) comes from Sales Tax Revenue.

	<b>2014</b> <b>Actual</b>	<b>2015</b> <b>Actual</b>	<b>2016</b> <b>Budget</b>	<b>2017</b> <b>Budget</b>	<b>2018</b> <b>Budget</b>
Intergovt	256,156	273,508	269,961	322,809	322,809
Charges for Services	56,358	61,903	81,000	61,200	61,200
Misc.	6,450	4,777	1,100	1,500	1,500
Operating Transfer	1,120,000	1,320,000	1,320,000	1,460,000	1,470,000
Total Revenues	1,438,964	1,660,188	1,672,061	1,845,509	1,855,509
<b>Expenditure By Object</b>					
Salaries/Wages	451,588	461,171	500,076	596,647	584,829
Personnel Benefits	196,094	219,854	247,728	282,171	324,788
Supplies	243,709	296,283	561,955	592,776	592,776
Services	346,799	396,673	527,779	475,513	471,013
Intergovernmental	51,617	53,516	106,998	98,000	98,000
Interfund Payments	118,288	153,186	211,447	182,481	180,586
Total Expenditures	1,408,095	1,580,683	2,155,983	2,227,588	2,251,992
<b>Expenditures By Program</b>					
Reimbursable	38,549	40,551	53,000	54,100	54,100
Street Preservation	285,198	279,205	653,473	582,147	582,147
Street Maintenance	144,937	146,197	219,645	225,408	225,408
Shoulders	9,367	7,121	26,453	12,750	12,750
Alley Maintenance	33,910	30,117	34,162	42,000	42,000
Traffic Control Devices	124,875	160,542	190,830	216,549	216,549
Parking Facilities	364	304	2,800	12,850	8,350
Snow & Ice Control	90,326	190,142	187,150	209,905	209,905
Street Cleaning	144,638	154,173	163,638	173,638	173,638
Ground Cover Maintenance	51,702	52,922	61,603	64,700	64,700
Ancillary Operations	13,971	12,010	13,290	15,875	16,575
Maint. Supervision	36,197	35,461	30,490	51,600	51,600
Administration	128,447	169,225	159,988	168,222	180,040
General Services	209,407	204,412	265,473	282,193	298,579
Facilities	91,310	87,337	84,574	100,001	100,001
Training	4,899	10,964	9,414	15,650	15,650
Total Expenditures	1,408,095	1,580,683	2,155,983	2,227,588	2,251,992
Total Rev Over Exp	30,869	79,505	(483,922)	(382,079)	(396,483)
FTE	8.42	8.42	8.42	9.42	9.42

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Arterial Street Division

**Mission Statement:** Arterial Street Division is responsible for the construction of streets, bridges, trails, and traffic signals.

#### General Overview

The Arterial Street Division is responsible for the construction of complete streets, bridges, signals, and trails.

#### Financial Summary – Arterial Street

**Department:** Public Works    **Fund:** Arterial Street    **Account #:** 100-123

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
License & Permits	4,135	4,116	4,000	4,100	4,100
Intergovt	972,288	1,676,048	2,679,462	1,813,859	117,652
Charges for Services		16,905			
Misc.	7,703	37,416	500	500	500
Operating Transfer	873,789	194,674	2,227,086	669,000	1,295,000
Total Revenues	1,857,915	1,929,160	4,911,048	2,487,459	1,417,252

#### Expenditure By Object

Supplies	175,887	7,644			
Other Services	799,354	805,196	1,919,644	194,000	270,000
Intergovt. Services	2,291	1,072	3,000	13,000	3,000
Interfund	15,000	15,000	15,000	15,000	15,000
Capital Outlay	141,750	1,564,506	4,449,444	2,444,306	1,115,000
Total Expenditures	1,134,282	2,393,418	6,387,088	2,666,306	1,403,000

#### Expenditures By Program

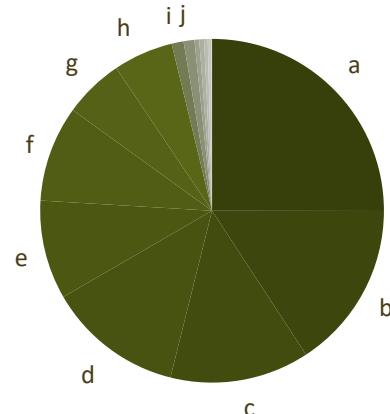
Street Preservation	601,435	492,841	1,560,000		
Road & Street Maint	129,082	59,342	39,925	52,000	
Engineering	242,648	261,178	334,719	157,000	285,000
Right of Way	451		200,000		
Roadway	12,245	135,863	64,128	110,000	10,000
Base	776	96,234	192,000	17,500	17,500
Surfacing	776	460,549	599,475	172,500	367,500
Other Improvements		8,137	953,051		
Storm Drainage	4,405	122,600	259,133		
Bridges		409,204	3,000	13,000	3,000
Sidewalks	8,122	148,476	1,067,416		175,000
Special Purpose Paths/Trails	6,562		172,659	458,000	
Street Lighting	7,805	62,507		1,178,206	
Traffic Control Devices	119,973	136,486	941,582	508,100	545,000
Total Expenditures	1,134,282	2,393,418	6,387,088	2,666,306	1,403,000

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

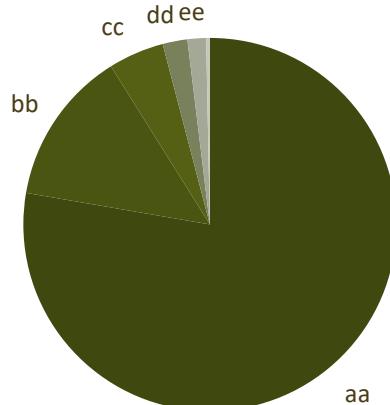
A major part of the funding for the Arterial Street Fund comes from both state and federal grants. Gas tax is distributed to municipalities on a per capita basis. We estimate about \$20.15 per capita in 2017 which is split between street maintenance and street construction.

The following are the projects planned for 2017 and 2018:

2017 Project Descriptions		Amount
Water Street House Demo	a	\$50,000
John Wayne Trail – 18 <sup>th</sup> to Greenfield Ave.	b	\$473,000
Helena Ave., Industrial Way, Willow St.	c	\$70,000
Topographic Surveys	d	\$40,000
Signal Upgrades - University Way & Alder	e	\$150,000
Signal Upgrade – 3 <sup>rd</sup> Ave. and Main St.	f	\$200,000
Vantage Highway and Pfenning Road Signalization Project	g	\$400,000
Dolarway/SR 97 Intersection (WSDOT)	h	\$15,000
Transfer to Engineering	i	\$50,000
Alley Reconstruction	j	\$20,000
Bridge Inspections	l	\$13,000
		<u><u>\$1,496,000</u></u>



2018 Project Descriptions		Amount
Willow Street Design – Mtn. View to Capitol	aa	\$60,000
Capitol Ave. Curb/Sidewalk Replacement	bb	\$150,000
University and Wildcat Intersection Imp.	cc	\$400,000
Canyon and Umptanum Rd. Signal Mod.	dd	\$300,000
Umptanum Rd./Ruby St. Overlay	ee	\$445,000
Transfer to Engineering	ff	\$15,000
Alley Reconstruction	gg	\$50,000
Signal Optimization	hh	\$20,000
Bridge Inspections	ii	\$3,000
		<u><u>\$1,463,000</u></u>



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### 2015 and 2016 Accomplishments

- Designed, obtained bids and constructed the grind and overlay of Alder Street from University Way to Helena Avenue.
- Designed, obtained bids and constructed the grind and overlay of University Way from Chestnut Street to west city limits utilizing federal and state grant funds.
- Constructed 3<sup>rd</sup> Avenue from 1600' east of Alder Street to Pfenning Road
- Constructed pedestrian improvements on Capitol Avenue between Walnut Street and Sampson Street.
- Completed a city wide traffic count funded by a QuadCo RTPO grant.
- Began the traffic signal improvements at the intersection of Vantage Highway and Pfenning Road funded by a Transportation Improvement Board grant. Construction to be completed late spring 2017.
- Applied for and received a MAP 21 federal grant to construct a portion of the John Wayne Trail Reconstruction Route from 18<sup>th</sup> Ave. to Greenfield Ave. Design completed in 2016. Construction to be completed early 2017.
- Completed the design and awarded the 7<sup>th</sup> Avenue Bike Boulevard project. Construction to be completed spring/summer 2017.
- Applied for federal grant funds for the construction of the John Wayne Trail Reconstruction route from 14<sup>th</sup> Avenue to 18<sup>th</sup> Avenue. Grant awards will be announced in early 2017.

### Ongoing commitments

- Continue to pursue external funding to support City's capital projects
- Continue to work with contractors to perform quality work and complete their projects on time

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Traffic Impact Fees Division

**Mission Statement:** **Traffic Impact Fee** is responsible for aiding improvement to transportation system capacity that will reasonably benefit new development.

### Financial Summary – Traffic Impact Fees

**Department:** Public Works **Fund:** Traffic Impact Fees **Account #:** 100-125

#### Traffic Impact Fees Summary

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
Charges for Services	292,417	101,758	94,500	105,870	107,986
Misc.	1,391	3,725	600	3,500	3,500
Total Revenues	293,808	105,482	95,100	109,370	111,486

#### Expenditure By Object

Services	4,864	55,000		
Intergovernmental		922,315	440,000	700,000
Interfund Payments	3,821	5,000	5,000	5,000
Total Expenditures	8,685	927,315	500,000	705,000

#### Expenditures By Program

Capital Projects	8,685	927,315	500,000	705,000
Total Expenditures	8,685	927,315	500,000	705,000

The Traffic Impact Fees Fund was established in 2009 to be used for public facility improvements that will reasonably benefit new development. Impact fees will be spent for improvements listed in the Six Year Transportation Plan and identified as being funded in part by impact fees.

The fund balance was accumulated from 2009 thru 2016 for the anticipated projects in 2017 and 2018. A 2017 transfer of \$440,000 and a 2018 transfer of \$300,000 to the Arterial Street will fund the construction of intersection improvements, including a financial commitment to WSDOT for the construction of intersection improvements at the Dolarway Road/SR97/University Way intersection.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Public Transit Division

**Mission Statement:** To ensure safe, clean, efficient public transit that meets most of the public transportation needs of Ellensburg's citizens while being good stewards of the taxpayers funding.

### Financial Summary – Public Transit

**Department:** Public Works **Fund:** Public Transit Fund **Account #:** 100-127

A voter approved 2/10 of a cent retail sales tax was implemented in October 2016 to provide a dedicated funding source for public transit.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Retail Sales Tax	\$0	\$0	\$0	\$730,000	\$766,500
Intergovernmental	0	0	0	360,406	360,406
Charges for Services	75,000	79,377	75,000	75,000	75,000
Transfers In	84,912	32,500	57,500	0	0
Misc.	33	0	0	200	200
<b>Total Revenues</b>	<b>159,945</b>	<b>111,877</b>	<b>132,500</b>	<b>1,165,606</b>	<b>1,202,106</b>
<b>Expenditure By Object</b>					
Salaries/Wages	0	0	0	93,797	95,645
Personnel Benefits	0	0	0	42,969	47,019
Supplies	1,153	5,649	0	1,000	1,000
Services	99,225	93,979	127,500	694,196	706,395
Intergovernmental	0	0	25,000	25,000	25,000
Interfund Payments	0	1,381	0	900	900
Capital Expenditures	0	39,573	0	30,000	30,000
<b>Total Expenditures</b>	<b>100,378</b>	<b>140,582</b>	<b>152,500</b>	<b>887,862</b>	<b>905,959</b>
<b>Expenditures By Program</b>					
Administration	100,378	140,582	152,500	57,150	57,150
Fixed Route	0	0	0	345,133	353,458
Expanded Route	0	0	0	401,579	411,351
Paratransit	0	0	0	64,000	64,000
Yakima Transit	0	0	0	20,000	20,000
<b>Total Expenditures</b>	<b>100,378</b>	<b>140,582</b>	<b>152,500</b>	<b>887,862</b>	<b>905,959</b>
<b>Total Rev Over Exp</b>	<b>\$59,567</b>	<b>-\$28,705</b>	<b>-\$20,000</b>	<b>\$277,744</b>	<b>\$296,147</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Sidewalk Improvement Division

**Mission Statement:** Sidewalk Improvement is for construction and maintenance of the City's sidewalk.

#### 2015 and 2016 Accomplishments

- Completed the annual sidewalk repair programs
- Upgraded corner ADA ramps on Alder Street from University Way to Helena Avenue.
- Upgraded corner ADA ramps on University Way from Chestnut Street to east of Reecer Creek Road.
- inventoried and evaluated all ADA ramps within the City limits.

#### Financial Summary – Sidewalk Improvement

**Department:** Public Works **Fund:** Sidewalk Improvement Fund **Account #:** 300-366

##### Sidewalk Improvement Fund

##### Summary

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
Real Estate Excise Tax	185,673	226,546	225,000	200,000	210,000
Intergovt		1,452			
Misc.	972	10,925	400	16,100	(13,900)
Total Revenues	186,645	238,923	225,400	216,100	196,100

##### Expenditure By Object

Supplies			3,000		
Services	81,434	98,855	43,000	40,000	40,000
Intergovernmental		41,459	712,009	54,000	175,000
Capital Outlay			80,000	120,000	120,000
Interfund Payments			20,000		
Total Expenditures	81,434	140,314	858,009	214,000	335,000

##### Expenditures By Program

Sidewalks	81,434	98,855	40,000	40,000	40,000
Special Purpose Paths			106,000	120,000	120,000
ADA Ramp Upgrades					
Transfer to Arterial		41,459	712,009	54,000	175,000
Total Expenditures	81,434	140,314	858,009	214,000	335,000

## Stormwater Division

**Mission Statement:** Maintain public infrastructure, create public awareness about stormwater, enhance and improve water quality and our natural resources while providing future development with solutions that meet City, State and Federal requirements.

### Goals:

- Comply with the requirements of the National Pollution Discharge Elimination System (NPDES) Stormwater permit
- Provide public awareness about water quality and natural resource protection
- Improve and help maintain public infrastructure



### Strategies

- Require all public and private projects adhere to the Stormwater Management Manual for Eastern Washington, obtain necessary permits and submit required documentation to seek compliance
- Maintain a positive work environment that respects employees and customers
- Comply with the Eastern Washington NPDES Stormwater Permit

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### General Overview

The Stormwater Utility permits the design and construction of both public and private projects, educates the public about water quality, performs maintenance on the public storm system, eliminates illicit discharges, holds public meetings and meets the requirements of the NPDES Stormwater permit.

### New Initiatives

- Update the Stormwater Operations and Maintenance Plan in 2017. Update the Stormwater Management Plan annually along with a Capital Facilities Plan
- Annually update the GIS storm system map
- Monitor Wilson and Mercer Creeks twice a week for illicit discharges
- Annually inspect all outfalls
- Inspect structural stormwater facilities after construction is completed
- Inspect construction sites and perform plan review to ensure sites meet the minimum technical requirements
- Perform outreach education
- Inspect and clean the storm system annually

### Ongoing Commitments

- Expand the current outreach education program
- Clean the storm system in its entirety by 2018
- Complete one capital facilities project a year
- Sweep streets annually
- Complete the catch basin and sweeping comparative study by 2019 to comply with the monitoring section of the permit
- Work with Light Division to update oil handling and spill response plan

### 2016 Accomplishments

- Obtained grant funding to purchase two new high efficiency sweepers
- Educated all public schools about stormwater pollution prevention
- Educated all contractors about technical requirements and erosion control
- Trained all staff on best management practices with regards to stormwater pollution prevention
- Educated the targeted audiences about stormwater pollution prevention
- Completed the Public Safety Parking Lot Stormwater Low Impact retrofit
- Completed the Operation and Maintenance Plan Update
- Completed the Stormwater Management Plan Update
- Finished cleaning and jetting the storm system in quadrant 4
- Completed the Annual Report to Ecology
- Updated the stormwater web page

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

**Financial Summary – Stormwater**

**Department:** Public Works

**Fund:** Stormwater

**Account #:** 400-431

**431 Stormwater**

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
Revenues					
Intergovernmental	81,250	112,062	1,664,882	1,176,043	
Charges for Goods & Services	702,792	940,027	885,006	946,273	955,706
Miscellaneous Revenues	183	291	155	1,000	1,000
Other Income	121,178				
Other Financing Sources			40,500		
Total Revenues	905,403	1,052,380	2,590,543	2,123,316	956,706
Expenditures by Object					
Salaries/Wages	146,216	143,331	165,889	179,458	209,060
Benefits	55,593	59,178	76,932	77,730	85,801
Supplies	5,614	4,065	16,500	16,500	16,500
Services	162,620	258,537	573,856	201,662	163,802
Intergovernmental	208,000	120,000	130,000	140,000	150,000
Capital	(12,150)	(150,392)	1,425,043	1,599,544	250,000
Interfund	173,664	200,140	211,258	252,688	251,705
Total Expenditures by Object	739,558	634,860	2,599,478	2,467,581	1,126,867
Expenditures by Program					
Administration	437,556	402,032	823,178	568,221	566,812
Taxes	9,813	13,811	13,160	14,022	14,162
General Operations	51,232	3,351	14,000	14,000	14,000
Maintenance	78,309	95,665	194,097	131,795	131,893
Capital	13,448	150,392	1,425,043	1,599,544	250,000
Transfer Out	208,000	120,000	132,850	140,000	150,000
Total Expenditures	798,359	785,251	2,602,328	2,467,581	1,126,867
Total Rev Over Exp	107,044	267,129	(11,785)	(344,266)	(170,162)

\* Additional positions were added

## Water Division

**Mission Statement:** To provide safe, high quality water to the City residents.

Goals:

- Maintain a utility rate structure that supports the expenses of the utility fund and provides adequate retained earnings
- Provide quality water and reliable customer service to our customers

### Strategies

- Maintain a positive work environment that values and respects employees and customers
- Design, operate and maintain our infrastructure to meet community expectations and demands
- Utilize appropriate emerging technology to improve operations
- Continue to pursue training opportunities for division staff

### General Overview

**Water Utility Division** is responsible for monitoring, testing, repairing, and upgrading of the City's water sources and distribution system. The division maintains several wells, pump houses, and reservoirs. Established by the City in 1933, the Water Utility has grown to serve over 4,700 customers delivering over 1.4 billion gallons of water annually.

Water is pumped into the City's system from several deep water wells located throughout the City and surrounding area. The utility has reservoir facilities at Craig's Hill and the Airport. Current capacity and plans for improvements to the system assures the City will be able to accommodate the future water needs of the growing community. Through constant monitoring, testing, repairing, and upgrading of the sources and distribution of the system, the City provides a safe, reliable water supply to its customers.

### New Initiatives

- Extend water main from City Shop to Anderson Rd
- Extend water main along Bull road under I-90 to Berry Rd
- Locate and purchase property for drilling of an additional well
- Extend water main along Water St north of Bender Rd.
- Extend water main along "D" Street
- Increase scope of annual leak detection to include 50% of the city's distribution/transmission system yearly.

## **CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET**

### **Ongoing Commitments**

- Continue education and training of 7 employees on an annual basis
- Continue and expand the valve maintenance program
- Complete construction of a new well house at the airport
- Continue to monitor and test wells according to the Water Quality Monitoring Schedule provided by the Washington State Department of Health.

### **2016 Accomplishments**

- Located and repaired approximately 450 GPM of distribution leaks on the city's water system.
- Replaced original air vent and screen on the Craig's Hill Reservoir.
- Participated in the Washington State Department of Health Sanitary Survey of the City's water system and made suggested repairs.
- Purchase of tablets to provide remote access to operate and monitor the City's production wells and reservoirs.
- Nearing completion of adding ERT's (Electronic Reading Transmitters) to all of the residential & commercial customer's water meters.

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

**Financial Summary - Water**

**Department:** Public Works **Fund:** Water **Account #:** 400-481 & 485

	<b>2014</b> <b>Actual</b>	<b>2015</b> <b>Actual</b>	<b>2016</b> <b>Budget</b>	<b>2017</b> <b>Budget</b>	<b>2018</b> <b>Budget</b>
Licenses & Permits	\$610	\$610	\$500	\$600	\$600
Charges For Service	3,981,622	4,481,742	4,494,272	4,517,933	4,562,885
Misc	16,583	26,122	12,400	6,393	6,393
Capital Contributions	544,786	423,045	265,000	265,000	265,000
Total Revenues	4,543,601	4,931,519	4,772,172	4,789,926	4,834,878
Expenditures by Object					
Salary	438,470	498,089	560,142	567,909	571,003
Benefits	220,368	218,354	290,333	254,525	294,578
Supplies	182,704	135,062	256,300	256,660	258,521
Other Services	1,225,280	1,889,955	1,516,132	1,636,123	1,532,049
Intergovt Services	4,911				
Capital Outlay					
Debt Service	234,791	223,283	737,810	738,429	737,982
Interfund Payment	875,660	974,598	979,948	907,713	981,991
Operating Transfer	286,120	902,623	413,528	500,000	1,200,000
Total Expenditures	3,347,555	4,103,605	6,155,984	5,858,359	7,058,124
Expenditures by Program					
Jobbing	14,238	20,299	22,500	22,160	22,231
Administration	1,910,229	2,049,446	2,139,107	2,066,905	2,166,377
Depreciation	708,971	-370,963			
Training	8,681	15,943	23,500	24,200	24,200
Maintenance	379,084	385,050	661,563	666,230	681,230
Operations	514,412	513,524	657,205	691,435	692,105
Debt Service	234,791	223,283	737,810	738,429	737,982
Capital		356,277	1,169,045	1,149,000	1,534,000
Transfers	286,120	902,623	413,528	500,000	1,200,000
Total Expenditures	4,056,525	4,095,482	5,824,258	5,858,359	7,058,124
Total Rev Over Exp	\$487,076	\$836,037	-\$1,052,086	-\$1,068,432	-\$2,223,246
FTE	9.50	9.50	9.50	9.50	9.50

The Water Fund spends most of its budget on capital construction, with the remainder spent on salaries, benefits, contractual services, and intergovernmental payments to maintain its wells and water lines.

## Wastewater Division

**Mission Statement:** To provide for efficient, economical sewer collection and treatment.

Goals:

- Meet or exceed permitted discharge standards
- Complete plant upgrade

### Strategies

- Maintain a positive work environment that values and respects employees and customers
- Design, operate and maintain our infrastructure to meet community expectations and demands
- Continue to provide training opportunities for division staff

### General Overview

**Wastewater Utility Division** is responsible for processing, testing and final discharge of wastewater produced within the City of Ellensburg. Established by the City in 1908, the Wastewater Utility serves over 3,900 customers within the Ellensburg city limits. The utility provides an efficient and safe wastewater system for the community through the operation of a Wastewater Treatment Plant and the associated lab, which maintain compliance with all Department of Ecology regulations. Current capacity and future plans for improvements to the system assures the City can accommodate the future needs of local growth.

#### New Initiatives

- Extend sewer main along Bull Rd under I-90 to Berry Rd.
- Extend sewer main along Water Street north of Bender Road
- Design and installation of recently upgraded ultra violet disinfection system
- Design/construct boiler redundancy system
- Purchase new Sewer TV Camera for the inspection of mains and lateral connections primarily looking for maintenance issues and water infiltration into the sewer system

#### Ongoing Commitments

- Phase 2 of the new electrical upgrades
- Investigate Aeration Basin Options for upgrades
- Obtaining field coordinates of system components for input into the City's Geographic Information System

#### 2015 Accomplishments

- Replaced Main Electrical Switchgear as part of the Electrical Distribution Study at the Waste Water Treatment Facility.

#### 2016 Accomplishments

- Rehabilitated 1600 feet of sewer main
- Replaced sludge lagoon dredge

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

**Financial Summary - Wastewater**

Department: Public Works Fund: Sewer Account #: 400-491 & 495

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
Intergovernmental		6,000			
Charges for Service	3,412,470	3,694,278	3,744,888	3,782,066	3,819,616
Misc	9,615	12,533	9,600	12,600	12,600
Transfer	88,000				
Capital Contributions	360,608	206,917	144,500	159,700	164,900
Total Revenues	3,870,693	3,919,728	3,898,988	3,954,366	3,997,116
Expenditures by Object					
Salary	601,558	676,125	800,589	745,065	748,634
Benefits	302,025	297,622	409,004	347,097	397,153
Supplies	76,192	66,014	131,100	140,100	140,100
Other Services	1,006,918	1,341,163	1,124,007	1,203,618	1,093,803
Intergovt Services		580	1,000	1,600	1,600
Capital Outlay		(414,791)	1,528,000	260,000	660,000
Debt Service	192,854	151,106	296,976	294,013	296,472
Interfund Payment	821,347	892,474	903,387	912,112	925,847
Total Expenditures	3,000,894	3,010,293	5,194,063	3,903,605	4,263,609
Expenditures by Program					
Jobbing	10,571	11,341	26,288	26,000	26,000
Capital & Others			1,528,000	360,000	660,000
Taxes	407,777	464,356	484,786	516,144	521,329
Training	7,773	14,254	24,500	23,000	23,000
Operations	516,172	556,283	663,225	635,100	635,100
Maintenance	421,974	320,796	357,827	397,922	397,946
Storm Lines	113,409	106,537	148,076	165,000	165,000
Pretreatment Program			1,500	500	500
Debt Service	192,854	151,106	296,976	294,013	296,472
Administration & General	1,330,364	1,386,341	1,662,885	1,485,926	1,538,261
Transfers					
Total Expenditures	3,000,894	3,011,013	5,194,063	3,903,605	4,263,608
Total Rev Over Exp	869,798	908,715	(1,295,075)	50,761	(266,493)

The Sewer Fund spends a large portion of its budget on salaries, benefits, contractual services, and intergovernmental services. There is also substantial capital spending for the extension of main lines and upgrades to the wastewater treatment plant.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### Shop Division

**Mission Statement:** To provide efficient, economical vehicle purchasing, equipment repair and warehousing services for all City departments.

#### Strategies

- Maintain a positive work environment that values and respects employees and customers
- Provide warehouse and purchasing services for city departments in a timely manner

#### General Overview

**Shop and Warehouse** provides other City departments with warehousing, inventory, central purchasing services, and maintenance of city vehicles and equipment.

#### Financial Summary – Shop & Equipment

**Department:** Public Works    **Fund:** Shop & Equipment    **Account #:** 500-531

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Charges for Services	\$283,972	\$291,807	\$293,658	\$310,700	\$310,700
Miscellaneous	1,397,784	1,550,294	1,558,980	1,660,947	1,682,208
Transfers In	0	49,079	0	0	0
<b>Total Revenues</b>	<b>1,681,756</b>	<b>1,891,180</b>	<b>1,852,638</b>	<b>1,971,647</b>	<b>1,992,908</b>
<b>Expenditures by Object</b>					
Salaries	636,275	252,700	285,906	372,629	373,348
Benefits	127,400	131,033	145,658	140,994	153,025
Supplies	311,619	243,666	387,684	348,000	362,211
Services	257,020	150,490	261,987	483,363	263,363
Interfund	72,133	115,037	124,031	138,647	129,831
Capital Outlay	159,881	269,762	947,231	908,940	373,320
<b>Total Expenditures</b>	<b>1,564,329</b>	<b>1,162,689</b>	<b>2,152,497</b>	<b>2,392,573</b>	<b>1,655,098</b>
<b>Expenditures by Program</b>					
Facilities	554,391	146,461	583,597	877,862	238,211
Warehouse Services	202,752	207,197	224,186	243,952	250,145
Equipment Rental	189,267	313,263	662,702	515,366	415,652
Motor Pool	617,919	495,768	682,012	755,394	751,090
<b>Total Expenditures</b>	<b>1,564,329</b>	<b>1,162,689</b>	<b>2,152,497</b>	<b>2,392,573</b>	<b>1,655,098</b>
<b>Total Rev. over Exp.</b>	<b>\$117,428</b>	<b>\$728,491</b>	<b>-\$299,859</b>	<b>-\$420,926</b>	<b>\$337,810</b>
FTE	5.10	5.10	5.10	6.10	6.10

A new Senior Mechanic position was approved in the 2017/18 budget.

#### New Initiatives

- Investigate and replace main electrical service panel in the Warehouse Facility
- Implement a new Fleet Management System.
- Implement barcode scanning software for inventory items.
- Begin replacement of the existing Aluminum double glazed windows at the Warehouse Facility.
- Add additional work, office, and storage space to Mechanics Shop Building
- Enclose and heat breeze way in decent building for winter storage of Vactor trucks.

## Parks and Recreation Department

Locations:	Memorial Pool 815 E 6 <sup>th</sup> Avenue	Stan Bassett Youth Center 406 E. Capitol Avenue
	Adult Activity Center 506 S. Pine Street	Ellensburg Racquet & Recreation Center 6061 Vantage Hwy.
	Park Administration Second Floor, 501 N. Anderson Street	

**Mission Statement:** To enhance the lives of community residents and visitors of all ages by providing a wide range of quality leisure experience in our parks, recreational facilities, programs, and services. Through our efforts, we will advance the health and wellness of individuals and families, foster greater community spirit, protect and enhance our natural resources and environment, contribute to the vitality of the local economy, and promote a high quality of life in Ellensburg.

Goals:

- Manage Provide safe, clean, and well maintained open spaces for residents and visitors the City parks in an efficient manner
- Design and implement programs that will enhance the quality of life of its residents

Strategies

- Promote maximum public use and access to all community facilities by those who work or live in Ellensburg
- Provide high quality programs, lessons and leagues to meet the needs of our diverse community in a safe, enjoyable, friendly atmosphere
- Provide for the social, recreational, educational, psychological and physical needs of residents and promote their participation in all aspects of community life
- Develop and maintain the park and open space system with sufficient recreation facilities to meet community needs
- Provide a high level of maintenance for all current park facilities

General Overview

The Parks and Recreation Department is responsible for serving residents of all ages in the Ellensburg community. The department plans, organizes, and manages the City's parks and recreation programs including a park acquisition, development and improvement program, park maintenance and city beautification program, and comprehensive recreation program.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

The City's Parks and Recreation Department has six program divisions as follows:

**Youth Program Division** is responsible for the development and maintenance of programs for youth. The City runs most of the programs from the youth center building.

The Stan Bassett Youth Center (SBYC) opened in February of 2001 after extensive remodeling. Its convenient location is directly across from Morgan Middle School and two blocks from Lincoln Elementary. It is easy to access from any school bus route. This facility is evidence of the City of Ellensburg's dedication to providing on-going youth and community recreational and educational opportunities.



Ellensburg's Youth Program is a non-fee based program available to youth who are in 4th grade and up, open 3-7 pm Monday through Friday, with extended hours for special events and late night programs. This drop-in program includes a daily schedule of events geared toward youth like homework assistance, small group activities, sports and active games, arts & crafts, multi-cultural activities, guest speakers, field trips, late nights, special events, vacation day trips, T.V. lounge, and computer lab complete with internet access.

**Senior Services Division** is responsible for developing adult programs like exercise programs, dancing, trips, and computer workshops. The City runs most of the programs out of the Adult Activity Center.

The following activities are held on a weekly basis: Pine Needle Basketry, Arts & Crafts, Bridge, Pinochle, Pool, Aerobic Exercise, Yoga, Oil & Water Color Art lessons, and Computer Classes.

In addition, the Center offers regular classes in driver safety refresher courses, casino trips, women's night out events, lecture series on legal & financial guidance, dinner club, free income tax return preparation, and special Friday socials to include dances, musical entertainment and seasonal celebrations.



Our Wellness Program includes foot care, massage therapy, blood pressure checks, nutrition courses and a lecture series on healthy aspects of aging.

We offer a wide variety of trips and tours to meet the individual interests and budget, from local day sightseeing tours to North American adventures.

## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

**Athletics Division** offers limited sports leagues; however, we are looking at the opportunity to expand the number of programs offered by the department. The City offers youth basketball leagues. The youth leagues are open to boys and girls in grades K-8, from December – February at Ellensburg School District facilities. In addition, the City offers youth and adult indoor soccer at the Ellensburg Racquet and Recreation Center throughout the year and youth volleyball for kids in grades 3-8 in the spring. During the summer, the City offers women's and men's softball, as well as co-ed softball.



**Aquatics Division** is responsible for the operation of the Kittitas Valley Memorial Pool and Fitness Center (KVMP). The KVMP offers a 25m pool, a 22'x44' kiddie pool with play shower, 1m diving board, hot tub, sauna, men's and women's shower/dressing room, and a well-equipped fitness center with weights and cardio equipment.

**Fitness & Recreational Division** is responsible for the operation of the Ellensburg Racquet and Recreation Center (ERRC) and recreation events. The ERRC focuses on tennis, racquetball and fitness. The ERRC has two (2) heated indoor tennis courts, three (3) racquetball courts, a 50' x 108' indoor soccer facility, and a fitness/weight room equipped with both Nautilus and free weights. In addition, we have men's & women's showers & locker rooms, both with saunas. The Parks & Recreation Department offers a wide range of recreation events throughout the year for all ages and interests. The popular events include the Daddy Daughter Dinner Dance, summer movies at City Hall, and the Flashlight Egg Hunt.

**Park Maintenance Division** is responsible for the maintenance of the City's parks for both day and night activities. The City maintains 18 parks with a total of 250 acres.

The City maintains a diverse inventory of parks:

- Irene Rinehart Riverfront Park sits on 117 acres of land and has a boat landing, lake swimming, sand volleyball, picnic and barbecue facilities, hiking/biking trails, scenic walking paths, small off leash dog park, 9-hole disc golf course, Yakima River access, two ponds and open grass areas.
- McElroy Park is a 6.7-acre park with walking trails, a pond, natural areas, picnic tables, large open turf area, and a natural play structure.
- Paul Rogers Wildlife Park is a 20-acre park that has improved trails with natural settings.

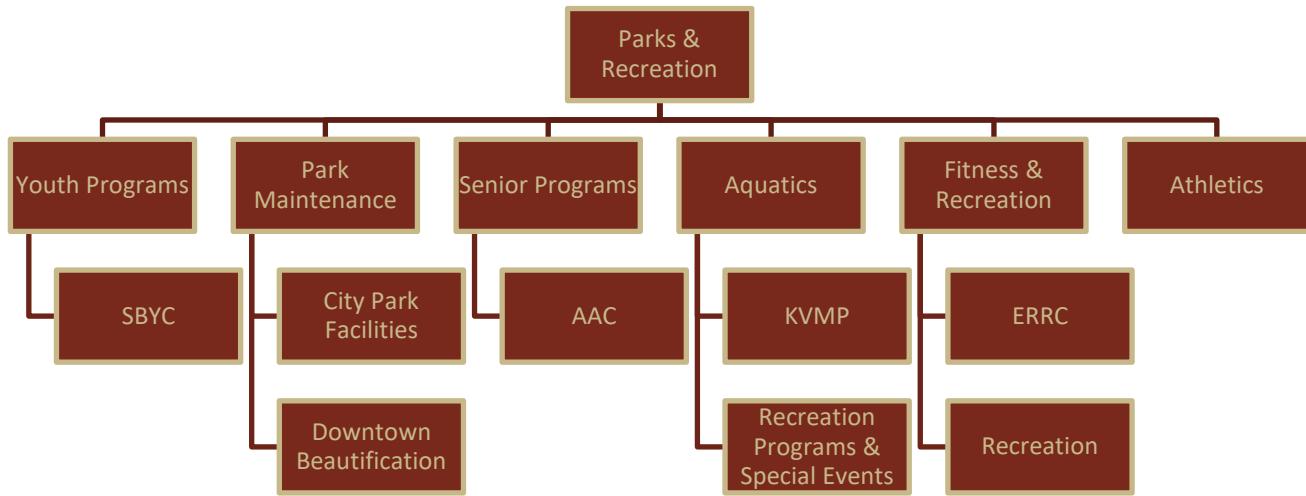


## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

- North Alder Street Park, our newest city park facility, is a 5.5 acre park located  $\frac{1}{2}$  mile north of Central Washington University. The park has a picnic shelter, play structure,  $\frac{1}{4}$  mile paved loop trail, full court basketball court, large grass area, bathrooms, and great sledding hills for winter time activities.
- Kiwanis Neighborhood Park is a 4-acre park with a picnic shelter; children's play structure, basketball, youth baseball field, and restrooms.
- Wippel Neighborhood Park is 0.6 acres and perfect for neighborhood gatherings. It has picnic and barbecue facilities, basketball court, and an open turf area.
- Veterans' Memorial Park sits on 3.0 acres and has a picnic shelter, children's play structure, basketball court, and large open turf area and is located next to the swimming pool.
- Reed Neighborhood Park is on 4.0 acres of land with panoramic views of Ellensburg and Kittitas Valley. It includes turf areas and picnic tables. It is located at the top of Craig's Hill.
- West Ellensburg Neighborhood Park sits on 6.0 acres of land with a picnic shelter, children's play structure, sport court, restrooms, and one full-sized baseball field.
- Rotary Park (formerly known as the West Ellensburg Park Expansion) is a 72 acre-master planned sports complex that currently has 4 youth baseball fields, 2 full sized softball fields, 2 full sized baseball fields, restroom facilities, children's play toy, five court basketball area, 18 acres of multi-purpose fields, off leash dog park, mountain bike skills areas, and a walking/bike trail connected to Irene Rinehart Riverfront Park.
- Lions/Mt. View Community Park is on 8.0 acres of land with two soccer fields, a youth baseball field, roller hockey rink, picnic shelter, barbecues, toddler, and youth play structures, and restrooms.
- Skate Park is a 0.66-acre park with ramps and jumps for skateboarders.



## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET



### New Initiatives

- Develop a program that addresses operational and facility deficiencies.
- Work with other agencies to further the vision of a comprehensive community recreation center

### Ongoing Commitments

- Maintain all developed parkland grounds, buildings and site amenities in a safe and aesthetically pleasing condition
- Continue to offer a wide variety of quality adult athletic programs at various applicable City properties
- Continue to offer a wide variety of quality recreation programs, lessons, leagues and events to meet the recreational needs of youth and adults in our community
- Continue to offer a wide variety of quality recreation programs, events and exercise programs to meet the needs of our senior citizens
- Provide and promote water safety through a variety of recreational and instructional aquatic programs in a safe, friendly, and enjoyable atmosphere
- Provide the residents with timely and accurate information on programs and services through various communication tools (brochures, newsletters, flyers, website, etc.)
- Continue to develop and maintain partnerships with other agencies and community organizations when appropriate to provide programs and services
- Continue to utilize public support for community projects and programs through donations, financial support, volunteer hours, product/merchandise support, and interns

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

**Financial Summary – Parks & Recreation**

**Department:** Parks & Recreation      **Fund:** General Fund      **Account #:** 001-022

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Intergovernmental Revenues	2,523.00	3,837.00	5,000.00	3,880.00	3,880.00
Interfund Charges	375,109.42	401,949.73	436,565.00	442,865.00	442,865.00
Miscellaneous Revenues	63,234.87	59,329.54	44,223.00	49,723.00	49,723.00
<b>Total Revenue</b>	<b>\$440,867.29</b>	<b>\$465,116.27</b>	<b>\$485,788.00</b>	<b>\$496,468.00</b>	<b>\$496,468.00</b>
<b>Expenditures By Object</b>					
Salaries	874,706.30	945,973.96	1,025,859.00	1,073,621.00	1,086,837.00
Benefits	323,467.07	334,240.65	431,449.00	399,437.00	430,293.00
Supplies	191,983.80	199,810.60	189,828.00	189,828.00	189,828.00
Services	569,967.92	664,807.86	612,229.00	635,109.00	621,109.00
Interfund	54,026.86	59,419.09	52,106.00	74,905.00	74,905.00
<b>Total Expenditures</b>	<b>\$2,014,151.95</b>	<b>\$2,204,252.16</b>	<b>\$2,311,471.00</b>	<b>\$2,372,900.00</b>	<b>\$2,402,972.00</b>
<b>Expenditures by Program</b>					
Adult Activity Center	161,466.00	167,373.12	156,604.00	159,807.00	162,119.00
Recreation	26,821.04	26,571.91	43,995.00	29,093.00	29,093.00
Youth Center	119,056.43	124,699.12	123,337.00	123,820.00	125,391.00
Swimming Pool	497,536.68	506,509.42	514,310.00	545,891.00	557,835.00
Raquet & Rec Center	119,884.58	128,751.57	152,027.00	154,519.00	159,097.00
Park Maintenance	824,340.24	977,654.89	1,025,989.00	1,046,201.00	1,046,874.00
Community Athletics	62,320.81	64,520.99	65,799.00	66,672.00	68,652.00
Administration	202,726.17	208,171.14	229,410.00	246,897.00	253,911.00
<b>Total Expenditures</b>	<b>\$2,014,151.95</b>	<b>\$2,204,252.16</b>	<b>\$2,311,471.00</b>	<b>\$2,372,900.00</b>	<b>\$2,402,972.00</b>
<b>Total Rev Over Exp</b>	<b>-\$1,573,284.66</b>	<b>-\$1,739,135.89</b>	<b>-\$1,825,683.00</b>	<b>-\$1,876,432.00</b>	<b>-\$1,906,504.00</b>
Employees (FTE)	26.03	26.03	26.03	26.03	26.03

For the 2015/2016 biennium, temporary staffing dollars increased by 25% and one additional full-time Park Maintenance Technician was added to the department.

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

**Financial Summary-Park Acquisition**

**Department:** Parks & Recreation      **Fund:** Park Acquisition      **Account #:** 100-160

The Park Acquisition Fund was created for the purpose of park land acquisition and park development.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Intergovernmental Revenues	1,893.55	128,742.32	1,921.00	1,921.00	1,921.00
Interfund Charges	81,349.28	69,505.91	35,000.00	35,000.00	35,000.00
Miscellaneous Revenues	5,989.71	2,071.51	0.00	0.00	0.00
<b>Total Revenue</b>	<b>\$89,232.54</b>	<b>\$200,319.74</b>	<b">\$36,921.00</b">	<b">\$36,921.00</b">	<b">\$36,921.00</b">
<b>Expenditures By Object</b>					
Services	8,324.97	29.70	0.00	0.00	0.00
Capital Outlay	168,766.64	104,143.96	170,000.00	185,000.00	0.00
<b>Total Expenditures</b>	<b>\$177,091.61</b>	<b>\$104,173.66</b>	<b>\$170,000.00</b>	<b>\$185,000.00</b>	<b>\$0.00</b>
<b>Expenditures by Program</b>					
W. Ellensburg Park	77,043.54	0.00	50,000.00	0.00	0.00
Alder Street Park	100,048.07	104,173.66	120,000.00	185,000.00	0.00
<b>Total Expenditures</b>	<b>\$177,091.61</b>	<b>\$104,173.66</b>	<b>\$170,000.00</b>	<b>\$185,000.00</b>	<b>\$0.00</b>
<b>Total Rev Over Exp</b>	<b>-\$87,859.07</b>	<b>\$96,146.08</b>	<b>-\$133,079.00</b>	<b>-\$148,079.00</b>	<b>\$36,921.00</b>

Allocations in 2017 are \$50,000 for the N. Alder Street spray ground, \$75,000 for a new restroom at the Rotary Park full sized baseball fields, and \$50,000 for a flush restroom at Veterans Memorial Park.

## Library/ Hal Holmes Center Department

Location: 209 North Ruby Street, Ellensburg

**Mission Statement:** To provide a safe and welcoming place where patrons can develop an appreciation for reading and learning, find information about their community and its opportunities, and investigate or explore a wide range of topics relevant to their work, school and personal lives.

**Vision:**

The Ellensburg Public Library informs, educates, entertains, enriches and empowers our patrons.

### Strategies

- Stimulating young children's interest in and appreciation of reading
- Encouraging lifelong learning
- Ensuring freedom of access to information
- Providing the space and the opportunity for people and ideas to come together
- Responding to the needs of our diverse community

### General Overview

Located in historic downtown Ellensburg, the Ellensburg Public Library serves the community by providing a diverse collection of materials and electronic resources, community space, and educational programming to encourage lifelong learning. The Library protects intellectual freedom and access to information and ideas. It also provides the community with a safe, welcoming environment and skilled assistance.

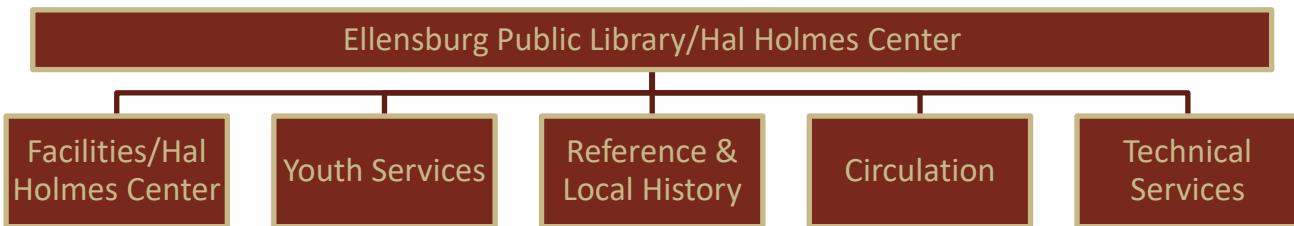


The Library has over 55,000 books, 13,000 audio-visual items, and 145 magazine/newspaper subscriptions, 17 online database subscriptions majority with remote access, 26,000 e-books, 15,400 downloadable audiobooks and digital collections of Local History photographs.

Over 140,000 people visit our library annually to request services, use the public computer workstations, check out materials, and attend programs. Over 12,000 library cards are currently active, and the Library circulates nearly 200,000 books and materials annually. The Library host an average of 400 programs per year for adults and youth with about 14,000 attendees.

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

The Hal Holmes Community Center is a multipurpose conference facility at the Ellensburg Public Library. Being an integral part of the library, the Hal Homes Community Center has seen a steady increase in use. The Library, community, and statewide groups use the center for trainings, social events, and meetings.



### New Initiatives

- Downloadable eBooks
- Digital Literacy classes
- New collections: Video Games and Young Adult Graphic Novels
- Kids Grow Program: a community collaborative garden program for kids and families

### Ongoing Commitments

- Provide free access to information
- Encourage lifelong learning
- Fiscal responsibility and good stewardship of taxpayer resources
- Maintain a well-kept public facility



### 2015/2016 Accomplishments

- Awarded and completed two LSTA grant projects: Financial Digital Literacy and Washington Rural Heritage City Art Collection
- Partnered with many agencies and non-profits in the community to offer a diverse range of programming
- Purchased new furniture for Young Adult area and computer chairs

### Service Measures

	2013	2014	2015	2016
Items Borrowed	212,236	206,964	194,423	186,974
Library Visits	151,219	164,598	141,817	131,556
Library Card Holders	11,235	11,178	12,558	14,024
Programs	574	397	380	423
Program Attendance	17,873	14,482	13,955	16,180
Hal Holmes Reservations	936	910	944	957
Friends of the Library Support	\$11,756	\$11,766	\$9,235	\$12,374

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

**Financial Summary – General Fund**

**Department:** Library    **Fund:** General Fund    **Account #:** 001-023

	<b>2014</b> Actual	<b>2015</b> Actual	<b>2016</b> Budget	<b>2017</b> Budget	<b>2018</b> Budget
<b>Revenues</b>					
Intergovernmental Revenues	\$8,165	\$26,612	\$8,014	\$0	\$0
Fines & Penalties	\$38,889	\$26,847	\$22,000	\$22,000	\$22,000
Interfund Charges	\$93,550	\$105,152	\$105,324	\$105,274	\$105,324
Miscellaneous Revenues	\$34,869	\$40,579	\$40,600	\$40,600	\$40,600
Other Financing Sources	\$205	\$21,000	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$175,474</b>	<b>\$199,191</b>	<b>\$175,938</b>	<b>\$167,874</b>	<b>\$167,924</b>
<b>Expenditures By Object</b>					
Salaries	\$491,559	\$520,274	\$548,188	\$506,410	\$513,293
Benefits	\$226,654	\$243,670	\$255,416	\$256,413	\$279,031
Supplies	\$15,801	\$21,815	\$21,067	\$21,817	\$22,567
Services	\$114,384	\$120,775	\$104,655	\$113,405	\$103,405
Intergovernmental	\$918	\$710	\$1,020	\$1,020	\$1,020
Capital Outlay	\$76,672	\$114,498	\$80,791	\$88,791	\$88,791
Interfund Payments	\$63,222	\$79,398	\$66,681	\$114,238	\$86,840
<b>Total Expenditures</b>	<b>\$989,211</b>	<b>\$1,101,141</b>	<b>\$1,077,818</b>	<b>\$1,102,094</b>	<b>\$1,094,947</b>
<b>Expenditures by Program</b>					
Library Admin	\$124,932	\$125,505	\$132,477	\$195,729	\$209,095
Library (Public Service)	\$768,410	\$815,516	\$838,096	\$799,216	\$787,953
Library (Organization of Materials)	\$19,704	\$35,282	\$19,005	\$19,005	\$19,005
Donation Expenditures	\$1,448	\$1,393	\$4,608	\$4,608	\$4,608
Library Training	\$2,524	\$1,165	\$3,900	\$3,900	\$3,900
LSTA Grant - Supplies	\$1,112	\$13,057	\$10,014	\$0	\$0
Facilities	\$51,176	\$53,407	\$50,850	\$60,850	\$51,600
Health Library	\$0	\$0	\$500	\$500	\$500
Hal Holmes	\$19,906	\$16,721	\$18,368	\$18,286	\$18,286
<b>Total Expenditures</b>	<b>\$989,211</b>	<b>\$1,062,046</b>	<b>\$1,077,818</b>	<b>\$1,102,094</b>	<b>\$1,094,947</b>
<b>Total Rev Over Exp</b>	<b>-\$813,737</b>	<b>-\$901,950</b>	<b>-\$901,880</b>	<b>-\$934,220</b>	<b>-\$927,023</b>
Employees (FTE)	11.73	11.73	11.73	11.73	11.73

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

**Financial Summary – Library Trust**

Department: Library Fund: Library Trust Fund Account #: 600-605

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Interfund Charges	20	0	0	0	0
Miscellaneous Revenues	2,258	8,460	7,500	7,500	7,500
<b>Total Revenue</b>	<b>2,278</b>	<b>8,460</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>Expenditures By Object</b>					
Supplies	549	3,348	2,000	2,000	2,000
Services	0	863	400	400	400
Capital Outlay	1,419	74	6,400	6,400	6,400
Transfer Out	0	6,197	0	0	0
Total Expenditures	1,968	10,482	8,800	8,800	8,800
<b>Expenditures by Program</b>					
Farrell	327	74	600	600	600
Berg	280	0	250	250	250
Library Acquisitions	812	0	3,500	3,500	3,500
Public Service	549	4,211	4,350	4,350	4,350
Library Auction	0	0	100	100	100
Total Expenditures	1,968	4,285	8,800	8,800	8,800
<b>Total Rev Over Exp</b>	<b>309</b>	<b>-2,022</b>	<b>-1,300</b>	<b>-1,300</b>	<b>-1,300</b>

The Ellensburg Public Library's Trust Fund frequently receives donations from our citizens to honor friends and relatives, or as memorials and bequests. These funds are held in trust and the interest is budgeted each year for enhancements to improve the library and the library's collection of materials.

Mr. Donald H. Anderson bequeathed one half of his estate to the Library and one half to the hospital in 1998.

Mr. Walter L. Berg's donation in 1987 in memory of his wife Rosemary has enabled the Library to purchase a dozen mystery books each and every year since that time.

Marcus & Dorothy Rathbun bequeathed \$49,892 to the Library in 2003. \$10,000 was used for the millennium public art labyrinth project that was done that year.

Pearl A. Farrell donated \$15,000 to the Library in 1985. The fund has made it possible for many purchases of local historical materials over the years.

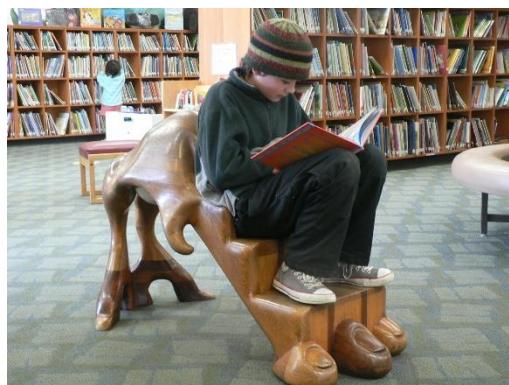
Mrs. Marguerite Gustafson in 2005 bequeathed \$50,000 to the Library for the benefit of its residents.

Rotary Club of Ellensburg donates \$600 per year for the purchase of children's books.

## CITY OF ELLENSBURG 2017/2018 BIENNIAL BUDGET

In 2007 our community lost two dedicated women who were former teachers in our public schools, Dora Cissell and Anna B. Shuck. Dora left the library \$23,756 to be used for children's services. Anna B. Shuck bequeathed \$6,360, half of which purchased locally designed and built display cases for the lobby. The other half will continue to grow in the trust fund to be used in future years for other library enhancements.

In 2009, with the passing of James G. Nylander, a fund was established for donations to go toward sponsoring the Nylander Memorial Humanities Speaker Series. A bequest of \$50,000 was accepted from the Patrick Brown estate in 2012 enabling a much needed circulation department remodel.



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

**Financial Summary-CATV**

**Department:** Library/Hal Holmes    **Fund:** CATV    **Account #:** 100-150

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Franchise Fees 2%	\$62,512	\$61,254	\$62,000	\$62,000	\$62,000
Utility Tax 1.75%	\$29,023	\$34,186	\$31,200	\$31,200	\$31,200
Miscellaneous Revenues	\$211	\$835	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$91,745</b>	<b>\$96,275</b>	<b>\$93,200</b>	<b>\$93,200</b>	<b>\$93,200</b>
<b>Expenditures By Object</b>					
Other Services	\$43,454	\$53,229	\$80,000	\$80,000	\$80,000
Intergovernmental Services	\$0	\$325	\$5,000	\$5,000	\$5,000
Capital Outlay	\$39,010	\$0	\$0	\$0	\$0
Interfund Payments	\$0	\$15,501	\$11,228	\$11,228	\$11,228
<b>Total Expenditures</b>	<b>\$82,464</b>	<b>\$69,055</b>	<b>\$96,228</b>	<b>\$96,228</b>	<b>\$96,228</b>
<b>Expenditures by Program</b>					
Operations	\$82,464	\$69,055	\$96,228	\$96,228	\$96,228
<b>Total Expenditures</b>	<b>\$82,464</b>	<b>\$69,055</b>	<b>\$96,228</b>	<b>\$96,228</b>	<b>\$96,228</b>
<b>Total Rev Over Exp</b>	<b>\$9,281</b>	<b>\$27,221</b>	<b>-\$3,028</b>	<b>-\$3,028</b>	<b>-\$3,028</b>

The CATV operations and maintenance fund was established to provide funds for the operation and maintenance of public access television. The CATV fund historically received its funding from 40% of a 5% cable franchise fee.

In 2013, a 1.25% utility tax was established on the operation of a cable television system within the city. These taxes are designated to further maintain access channel recording, editing and broadcasting equipment, and the addition of internet video streaming and video on demand services.

The remaining 3% of the total 5% franchise fee is reported in the city's General Fund. The 2017/2018 biennial budget includes \$60,000 per year in payments to the contracted station operator.

## Energy Services

Location: Second Floor, 501 North Anderson Street

8:00am – 5:00pm, *closed 12:00pm – 1:00pm for lunch*

**Mission Statement:** We provide customers affordable, safe, and reliable utility and information technology services.

### Strategies

Continue to provide affordable, safe, and reliable utility and information technology services to our customers.

Provide our employees with the necessary resources to efficiently and effectively carry out their jobs in a safe manner.

### General Overview

The Energy Services Department is responsible for the City's Electric Utility, Natural Gas Utility, Telecommunications Utility, and for providing citywide Information Technology services.

Energy Services staff provides administrative, engineering, operating and maintenance services for utility customers. The City's Finance Department provides billing and accounting services.

### Electric Utility

**The Electric Utility Division** was formed as a municipal electric utility in 1891 making it the oldest municipal electric utility in Washington State. The Utility serves about 10,000 customers within the city limits delivering approximately 25 aMW's annually over 50 miles of overhead conductor and 38 miles of underground cable. The Utility purchases almost all of its power supply from the Bonneville Power Administration and owns a small community renewable energy generation facility. The Utility offers energy efficiency programs including rebates to its customers.

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

**Financial Summary - Electric**

**Department:** Energy Services **Fund:** Electric Light **Account #:** 400-471 & 475

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
	Actual	Actual	Budget	Budget	Budget
<b>Revenues</b>					
Charges for Services	\$14,294,016	\$15,299,937	\$15,354,857	\$15,680,933	\$15,829,721
Miscellaneous Revenues	<u>\$148,001</u>	<u>\$65,457</u>	<u>\$340,021</u>	<u>\$336,499</u>	<u>\$337,485</u>
<b>Total Revenue</b>	<b>\$14,442,016</b>	<b>\$15,365,394</b>	<b>\$15,694,878</b>	<b>\$16,017,432</b>	<b>\$16,167,206</b>
<b>Expenditures By Object</b>					
Salaries	\$2,071,068	\$1,189,282	\$1,289,117	\$1,640,295	\$1,514,688
Benefits	<u>\$463,711</u>	<u>\$396,849</u>	<u>\$513,069</u>	<u>\$554,512</u>	<u>\$603,232</u>
Supplies	<u>\$8,001,539</u>	<u>\$8,278,365</u>	<u>\$8,839,917</u>	<u>\$9,030,086</u>	<u>\$9,377,948</u>
Other Services	<u>\$2,484,989</u>	<u>\$4,116,377</u>	<u>\$2,983,365</u>	<u>\$2,794,889</u>	<u>\$2,805,411</u>
Debt Services	<u>\$351,396</u>	<u>\$91,115</u>	<u>\$627,100</u>	<u>\$602,425</u>	<u>\$601,025</u>
Interfund Payment	<u>\$1,285,338</u>	<u>\$1,401,361</u>	<u>\$1,541,517</u>	<u>\$1,656,739</u>	<u>\$1,591,512</u>
Transfer	<u>\$0</u>	<u>\$42,527</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Capital Outlay	<u>\$136,292</u>	<u>\$1,591,767</u>	<u>\$2,216,403</u>	<u>\$105,000</u>	<u>\$90,000</u>
<b>Total Expenditures</b>	<b>\$14,794,333</b>	<b>\$17,107,643</b>	<b>\$18,010,488</b>	<b>\$16,383,946</b>	<b>\$16,583,816</b>
<b>Expenditures by Program</b>					
Operations	\$7,982,925	\$8,013,602	\$7,916,738	\$8,631,524	\$8,852,777
Maintenance	<u>\$1,176,292</u>	<u>\$1,359,238</u>	<u>\$2,013,153</u>	<u>\$1,074,465</u>	<u>\$984,704</u>
Public Event Work	<u>\$2,383</u>	<u>\$473</u>	<u>\$1,200</u>	<u>\$1,200</u>	<u>\$1,200</u>
CREP & Renewables Edu	<u>\$0</u>	<u>\$11,787</u>	<u>\$0</u>	<u>\$14,998</u>	<u>\$12,998</u>
Customer Service	<u>\$22,240</u>	<u>\$174</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contract Service	<u>\$118,057</u>	<u>\$107,238</u>	<u>\$247,826</u>	<u>\$288,100</u>	<u>\$228,900</u>
Conservation	<u>\$267,213</u>	<u>\$285,872</u>	<u>\$423,573</u>	<u>\$366,500</u>	<u>\$368,500</u>
Capital Projects	<u>\$516,493</u>	<u>\$3,677,864</u>	<u>\$3,026,526</u>	<u>\$521,000</u>	<u>\$569,000</u>
Jobbing/Contract Work	<u>\$3,632</u>	<u>\$4,387</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Debt Services	<u>\$351,396</u>	<u>\$91,115</u>	<u>\$627,100</u>	<u>\$602,425</u>	<u>\$601,025</u>
Transfer Out	<u>\$0</u>	<u>\$42,527</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Administration	<u>\$3,527,331</u>	<u>\$3,552,822</u>	<u>\$3,754,372</u>	<u>\$4,883,734</u>	<u>\$4,964,712</u>
Depreciation	<u>\$826,371</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Expenditures</b>	<b>\$14,794,333</b>	<b>\$17,147,097</b>	<b>\$18,010,488</b>	<b>\$16,383,946</b>	<b>\$16,583,816</b>
<b>Total Rev Over Exp</b>	<b>-\$352,317</b>	<b>-\$1,742,249</b>	<b>-\$2,315,610</b>	<b>-\$366,514</b>	<b>-\$416,610</b>
Employees (FTE)	14.2	14.2	14.2	13.85	13.85

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

**Natural Gas Utility**

The Natural Gas Utility Division was established by the City in 1957 and is the oldest municipal natural gas utility west of the Mississippi river. The Utility serves about 5,000 customers delivering approximately 7.4 million CCF's annually over 115 miles of underground piping. The Utility's service territory was established by the Washington Utilities and Transportation Commission (WUTC) and includes the city limits, urban growth area, and surrounding areas. The Utility purchases all of its natural gas supply from Nobles Americas using the Williams pipeline. The Utility offers energy efficiency programs including rebates to its customers.

**Financial Summary-Natural Gas**

Department: Energy Services Fund: Gas Account #: 400-461

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Interfund Charges	\$7,527,097	\$6,802,536	\$7,797,539	\$6,427,730	\$6,769,121
Miscellaneous Revenues	3,257	20,223	862,515	3,500	3,500
<b>Total Revenue</b>	<b>7,530,354</b>	<b>6,822,759</b>	<b>8,660,054</b>	<b>6,431,230</b>	<b>6,772,621</b>
<b>Expenditures By Object</b>					
Salaries	1,301,673	933,761	1,015,704	996,001	1,012,548
Benefits	342,969	329,461	401,573	414,214	452,301
Supplies	4,217,586	3,503,962	4,646,589	3,539,676	3,835,814
Other Services	1,195,357	995,779	1,315,608	1,020,216	1,055,326
Debt Services	0	0	11,200	52,116	52,115
Interfund Payment	805,196	887,419	1,008,013	906,674	869,286
Capital Outlay	0	6,494	165,000	27,500	55,000
Transfer	0	6,552	0	0	0
<b>Total Expenditures</b>	<b>7,862,782</b>	<b>6,663,428</b>	<b>8,563,687</b>	<b>6,956,397</b>	<b>7,332,390</b>
<b>Expenditures by Program</b>					
Distribution Operations	4,363,106	3,501,842	4,416,389	3,351,567	3,562,316
Maintenance	367,933	533,049	1,023,750	347,227	355,268
Customer Service	11,833	87	0	0	0
Contract Service	107,119	54,720	26,000	26,000	26,000
Conservation	61,530	59,707	174,619	100,000	100,000
Capital Projects	301,229	314,181	429,890	346,500	442,000
Jobbing/Contract Work	2,937	6,767	0	0	0
Debt Services	0	0	11,200	17,237	15,895
Transfer Out	0	6,552	0	0	0
Administration	2,206,034	2,179,185	2,481,839	2,732,987	2,794,691
Depreciation	441,061	0	0	0	0
<b>Total Expenditures</b>	<b>7,862,782</b>	<b>6,656,090</b>	<b>8,563,687</b>	<b>6,921,518</b>	<b>7,296,170</b>
<b>Total Rev Over Exp</b>	<b>-\$332,428</b>	<b>\$159,330</b>	<b>\$96,367</b>	<b>-\$525,167</b>	<b>-\$559,769</b>
Employees (FTE)	11.55	11.55	11.55	11.85	11.85

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

**Telecommunications Utility**

The **Telecommunications Utility Division** was established by the City in 2014 making it the newest municipal telecommunications utility in Washington State. The City's broadband fiber optics network provides telecommunication services to about 40 public agency sites with over 25 miles of overhead fiber optic cable and 2 miles of underground fiber optic cable. The service provided to public agencies is 1 Gbps transport only or what is also known as Gigabit Ethernet, and Internet access. The City provides telecommunications services to Kittitas County, Central Washington University, Ellensburg School District, Kittitas County PUD, Kittitas County Fire District, Kittitas Valley Community Hospital, and Kittitas County's emergency dispatch center (KITTCOM).

**Financial Summary – Telecommunications**

**Department:** Energy Services    **Fund:** Telecommunications    **Account #:** 400-451

	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget
<b>Revenues</b>					
Intergovernmental					
Revenues	\$0	\$0	\$122,475	\$0	\$8,610
Charges for Services	484,966	364,562	197,200	249,686	256,876
Other Revenue	245	1,085	0	0	0
Debt Proceeds	0	0	290,243	0	0
Transfer In	461,398	0	0	0	0
<b>Total Revenue</b>	<b>946,609</b>	<b>365,647</b>	<b>609,918</b>	<b>249,686</b>	<b>265,486</b>
<b>Expenditures By Object</b>					
Salaries	27,618	13,411	13,552	14,628	14,918
Benefits	0	4,975	5,177	5,495	6,011
Supplies	0	66,697	49,317	73,917	86,217
Other Services	-3,043	142,315	82,357	104,857	109,857
Debt Services	0	2,839	301,854	30,808	30,808
Interfund Payment	10,000	14,106	4,312	4,312	4,312
Capital Outlay	1,073,307	435,692	122,475	10,000	0
Transfer	0	0	3,912	0	0
<b>Total Expenditures</b>	<b>1,107,882</b>	<b>680,036</b>	<b>582,956</b>	<b>244,017</b>	<b>252,123</b>
<b>Total Rev Over Exp</b>	<b>-\$161,272</b>	<b>-\$314,388</b>	<b>\$26,962</b>	<b>\$5,669</b>	<b>\$13,363</b>
Employees (FTE)	0	0.15	0.15	0.15	0.15

## CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET

### **Information Technology Division**

The **Information Technology Division** provides services to our internal and external customers. Internal customer services include hardware and software support for financial management, utility billing system, permit tracking system, Internet access, the City's website, and the voice network. The Division is also responsible for the City's Geographic Information System. External customer services include hardware and software support for Kittitas Valley Fire and Rescue. The Division operates and maintains the City's local area networks at 10 City facilities, a wireless workforce mobility network, and a help desk. The Division also supports approximately 170 desktops, 42 laptops, 14 Servers, 6 managed switches, 41 network printers, and the electronic data processing system for the Ellensburg Community Television channel.

### **Financial Summary - Information Services**

**Department:** Energy Services **Fund:** Information Services **Account #:** 500-550

	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Interfund Charges	\$638,226	\$1,169,178	\$1,113,329	\$1,236,589	\$1,219,326
Miscellaneous Revenues	\$511	\$23,566	\$1,000	\$1,000	\$0
<b>Total Revenue</b>	<b>\$638,737</b>	<b>\$1,192,744</b>	<b>\$1,114,329</b>	<b>\$1,237,589</b>	<b>\$1,219,326</b>
<b>Expenditures By Object</b>					
Salaries	\$234,419	\$294,315	\$458,608	\$391,381	\$398,794
Benefits	\$103,300	\$92,670	\$119,052	\$178,395	\$200,247
Supplies	\$22,447	\$10,137	\$123,935	\$75,050	\$30,050
Other Services	\$452,728	\$572,419	\$443,591	\$356,822	\$360,512
Intergovernmental Services	\$12,000	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$22,393	\$472,587	\$355,825	\$52,374
Transfer	\$400,000	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,224,894</b>	<b>\$991,934</b>	<b>\$1,617,773</b>	<b>\$1,357,473</b>	<b>\$1,041,977</b>
<b>Expenditures by Program</b>					
IT Admin	\$569,276	\$142,956	\$53,771	\$53,929	\$55,975
Desktop Operations	\$127,514	\$149,842	\$244,450	\$187,115	\$146,320
Enterprise Applications	\$244,378	\$274,627	\$780,251	\$324,914	\$319,916
GIS	\$133,155	\$221,403	\$277,324	\$222,695	\$229,974
Networking Resources	\$150,570	\$203,106	\$261,977	\$568,820	\$289,792
<b>Total Expenditures</b>	<b>\$1,224,894</b>	<b>\$991,934</b>	<b>\$1,617,773</b>	<b>\$1,357,473</b>	<b>\$1,041,977</b>
<b>Total Rev Over Exp</b>	<b>-\$586,157</b>	<b>\$200,810</b>	<b>-\$503,444</b>	<b>-\$119,884</b>	<b>\$177,349</b>
Employees (FTE)	3.15	6.15	6.15	5.15 *	5.15 *

\*In 2017 the Applications Specialist position was moved from the IT division to the Finance Department.

# Capital Facility & Improvement Programs

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

**This Page Intentionally Left Blank**

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

**Capital Projects List**

<b>Fund#</b>	<b>Department/Fund Item Description</b>	<b>2017 Funded Projects</b>	<b>2018 Funded Projects</b>
<b>Library Hal Holmes (General Fund)</b>			
023	Water Tank/Chiller	\$10,000	\$0
	Total	\$10,000	\$0
<b>Arterial Street Fund</b>			
123	Third Avenue & Main Street Signal Upgrades	\$150,000	\$0
123	Alleys for Pedestrian Use Study - EECS	\$2,000	\$2,000
123	Bridge Inspections	\$13,000	\$3,000
123	Canyon Road / Umptanum Road Signal Modification	\$0	\$300,000
123	Capitol Avenue Curb and Sidewalk Replacement	\$0	\$150,000
123	CBD Alley Reconstruction	\$50,000	\$50,000
123	Dolarway/SR 97 Intersection	\$400,000	\$0
123	Helena Ave, Industrial Wy & Willow St Topo. Survey	\$70,000	\$0
123	John Wayne Trail – 18th Avenue to Greenfield Avenue	\$473,000	\$0
123	Signal Optimization	\$20,000	\$20,000
123	Umptanum Road/Ruby Street Overlay	\$0	\$445,000
123	University Way and Alder Street Signal Upgrades	\$40,000	\$0
123	University Way, Wildcat Way & Sprague Street Intersection Improvements	\$0	\$400,000
123	Vantage Highway and Pfenning Road Signalization	\$200,000	\$0
123	Water Street House Demo	\$50,000	\$0
123	Willow Street Design	\$0	\$60,000
123	Streetlight LED Upgrade - TIB Grant Project	\$1,178,206	\$0
	Total	\$2,646,206	\$1,430,000
<b>General Fund Capital Fund</b>			
365	Public Safety Building Remodel (Architectural/Engineering)	\$540,000	TBD
	Total	\$540,000	
<b>Sidewalk Fund</b>			
366	Central Business District Sidewalk Repair	\$40,000	\$40,000
366	Sidewalk Repair Program	\$120,000	\$120,000
	Total	\$160,000	\$160,000
<b>Stormwater Utility Fund</b>			
431	Cured-in-Place Storm Line Rehabilitation	\$100,000	\$100,000
431	Equipment Wash Pad Retrofit Design, Permitting and Construction	\$50,000	\$15,000
431	Reecer and Currier Floodplain Overflow Swale Dolarway Crossing	\$200,000	\$0
	Total	\$350,000	\$115,000

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

**Telecommunications Utility Fund**

451	Project 5 – System Expansion - Bull Road Fiber Expansion	\$10,000	\$0
451	Project 8 – Customer Service Connections to the Fiber Optic Network	\$50,000	\$50,000
	Total	\$60,000	\$50,000

**Natural Gas Utility Fund**

461	Project 3 - Syst Imp – Bowers Road (Airport to Reecer)	\$22,000	\$20,000
461	Project 4 - System Improvements – Miscellaneous Improvements	\$40,000	\$40,000
461	Project 5 - Developments – Belsaas/Bender Road	\$5,000	\$5,000
461	Project 6 - Developments – Uptanum Road/S. Interchange	\$0	\$20,000
461	Project 7 - Developments – Sanders Mill Part 2 (Phase 7)	\$12,000	\$12,000
461	Project 8 - Developments – Black Horse Development (Axtman)	\$10,000	\$10,000
461	Project 9 - Developments – Miscellaneous Developments	\$38,000	\$38,000
461	Project 10 – System Expansion – SR 97 to Railroad	\$15,000	\$15,000
461	Project 11 – System Expansion – Bull Road	\$50,000	\$50,000
461	Project 12 – System Expansion – I-90 Underpass	\$25,000	\$50,000
461	Project 13 – System Expansion – Bowers Road (to Look Road) KC	\$0	\$25,000
461	Project 14 – CP/Regulator Improvements – Data Acquisition Upgrade/New	\$150,000	\$150,000
	Total	\$367,000	\$435,000

**Electric Utility Fund**

471	Project 10 – System Improvements – Public Works Road Relocation	\$50,000	\$50,000
471	Project 12 – Developments – Proposed Plats	\$40,000	\$40,000
471	Project 13 – Developments – Distribution Transformers	\$45,000	\$45,000
471	Project 14 – Developments – Electric Meters	\$45,000	\$45,000
471	Project 15 – Developments – New Services	\$55,000	\$55,000
471	Project 16 – Developments – Miscellaneous Developments	\$21,000	\$21,000
471	Project 17 – System Expansion – Bender Overhead Main East 1 Mile	\$0	\$40,000
471	Project 18 – System Expansion – Airport Industrial, Bowers	\$0	\$40,000
471	Project 19 – System Expansion – Anderson/Umptanum Road	\$60,000	\$40,000
471	Project 20 – System Expansion – Bull Road Main Feeder	\$40,000	\$40,000
471	Project 21 – System Expansion – Helena Ave Underground Main Feeder	\$50,000	\$50,000
471	Project 22 – System Expansion – BNSF/Highway 10/SR 97 Tie	\$15,000	\$15,000
471	Project 23 – System Expansion – PSE Annexation Areas	\$5,000	\$5,000

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

471	Project 24 – Substation Improvements – Data Acquisition Upgrade/New	\$150,000	\$100,000
471	Project 25 – Substation Improvements – Land Use	\$20,000	\$20,000
471	Project 29 – System Expansion – Bowers Road (to Look Road) KC	\$10,000	\$0
	Total	\$606,000	\$606,000

**Water Utility Fund**

481	Anderson Road Water Main Extension	\$115,000	\$0
481	Bull Road Water Main Extension	\$100,000	\$0
481	Water Distribution Main Extension	\$40,000	\$40,000
481	Water Distribution Main Oversizing	\$40,000	\$40,000
481	Water Fire Hydrants	\$12,000	\$12,000
481	Land Acquisition for New Well	\$250,000	\$0
481	Water – Meters & ERTS	\$150,000	\$150,000
481	Memorial Well & Brooklane Booster Station Pump and Motor Rebuild	\$50,000	\$50,000
481	Water Valve Rehabilitation/Insertion	\$30,000	\$30,000
481	Drilling of a New Well	\$500,000	\$0
481	Water St Water Main Extension	\$100,000	\$0
	Total	\$1,387,000	\$322,000

**Sewer Utility Fund**

491	Bull Road Sewer Main Extension	\$100,000	\$0
491	Water Street Sewer Main Extension	\$100,000	\$0
491	Sewer Main Extension	\$30,000	\$30,000
491	Sewer Collection Main Oversizing	\$30,000	\$30,000
491	Cured-in-Place Sewer Line Rehabilitation	\$100,000	\$100,000
491	Wastewater Treatment Facility Electrical Improvements	\$0	\$500,000
		\$360,000	\$660,000

**Shop/ Warehouse Internal Service Fund**

531	Shop and Warehouse Second Access Road and Vehicular Use Area Paving	\$90,000	\$0
531	Anderson Road Access to City Shop	\$200,000	\$0
531	Shop Card Entry System	\$25,000	\$0
531	Shop Covered Equipment Bays	\$0	\$200,000
531	Shop Electrical Analysis/Bid Specification Preparation	\$192,000	\$0
	Total	\$507,000	\$200,000

<b>All Funds Total</b>	<b>\$6,993,206</b>	<b>\$3,978,000</b>
------------------------	--------------------	--------------------

# Statistical Information

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

**This Page Intentionally Left Blank**

## **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**

**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>	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
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>	6.46	6.73	5.46	5.46	5.46	5.46	5.46	6.46	6.46	6.46
<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>	18	18	17	17	17	17	17	17	17.5	17.5

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**

<b>Function/Department</b>	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	0	0	0	0	0	0	0	0	0	0
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**

<b>Function/Department</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<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
<b>Total Parks &amp; Recreation</b>	<b>25</b>	<b>24.2</b>	<b>22.9</b>	<b>24.4</b>	<b>24.4</b>	<b>24.4</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>

<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
<b>Total Library</b>	<b>11.7</b>	<b>11.73</b>	<b>11.73</b>							

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	0	0	0	0
Engineering and Operations Manager - Gas	0	0	0	0	0	0	1	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**

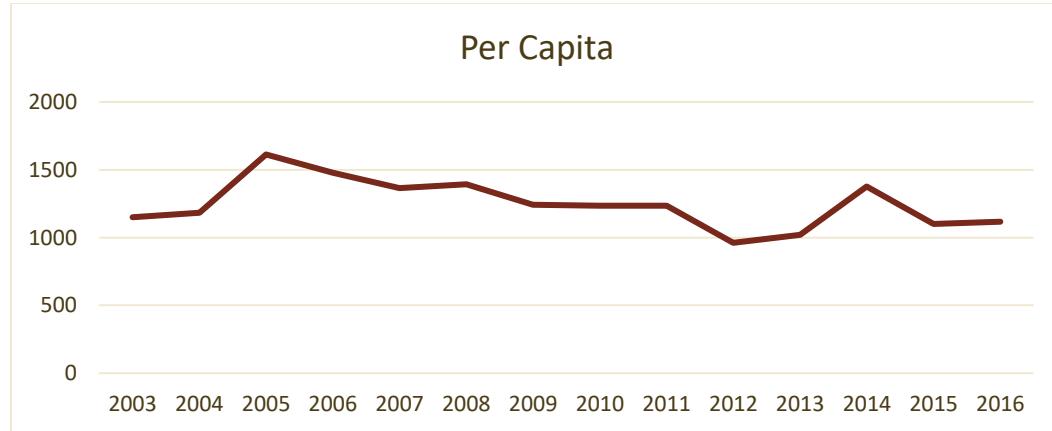
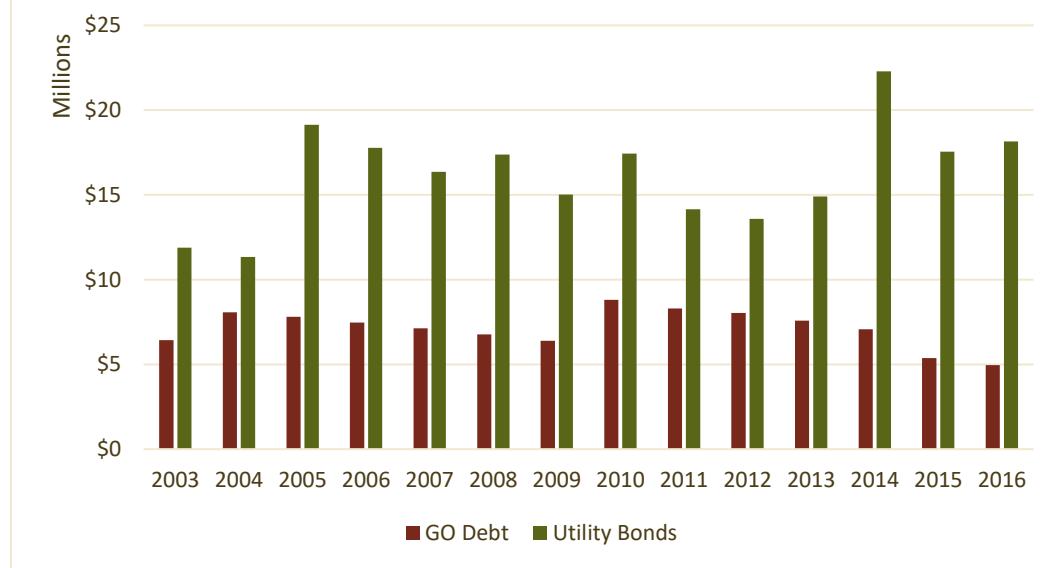
**Debt Limit Calculation**

<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	<u>39,889</u>	
	Liabilities Less Assets		<u>2,420,354</u>
	Other Liabilities:	0	
	Assets	<u>0</u>	
	Liabilities Less Assets		<u>0</u>
	TOTAL LIABILITIES LESS ASSETS		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	<u>\$68,570</u>	
	Taxes/Interest Receivable	<u>7,104</u>	<u>75,673</u>
	Liabilities Less Assets		\$859,327
	Net General Indebtedness from Section I		<u>2,420,354</u>
	<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**

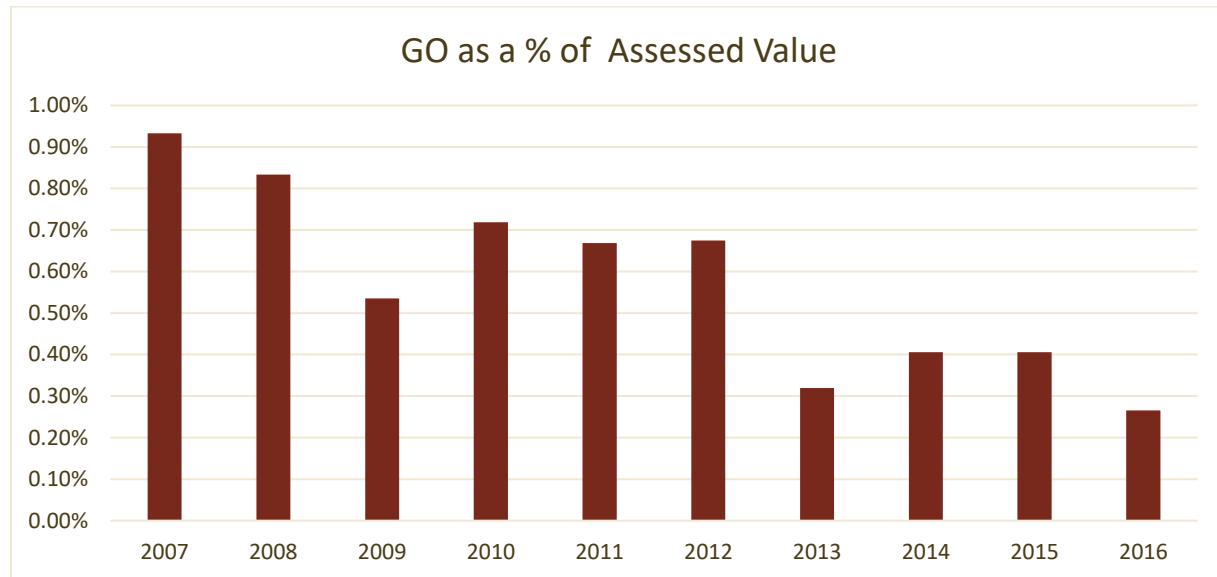
Fiscal Years	*GO Debt	Revenue Bonds	**Interfund Loan	Total	Population	Per Capita
2007	7,133,026	16,360,000	0	23,493,026	17,220	1,364.29
2008	6,769,986	17,383,884	0	24,153,870	17,330	1,393.76
2009	6,391,947	15,010,585	0	21,402,532	17,230	1,242.17
2010	8,808,474	17,440,000	0	26,248,474	17,326	1,514.98
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



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

**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%



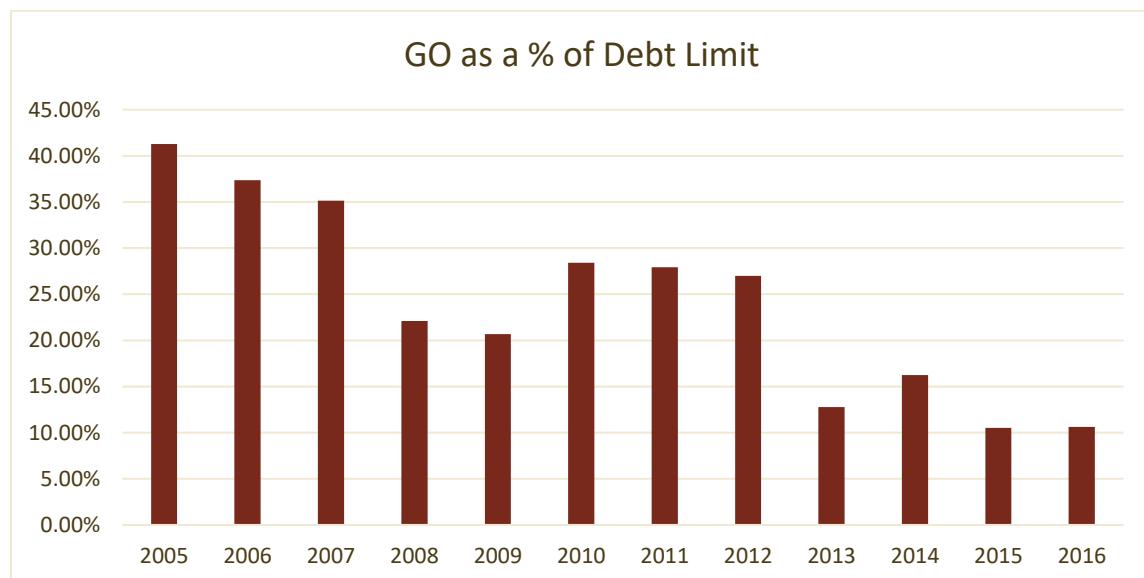
**CITY OF ELLensburg 2017/2018 BIENNIAL BUDGET**

**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
Rixinger, 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%	
Total		102,329	8.14%	10

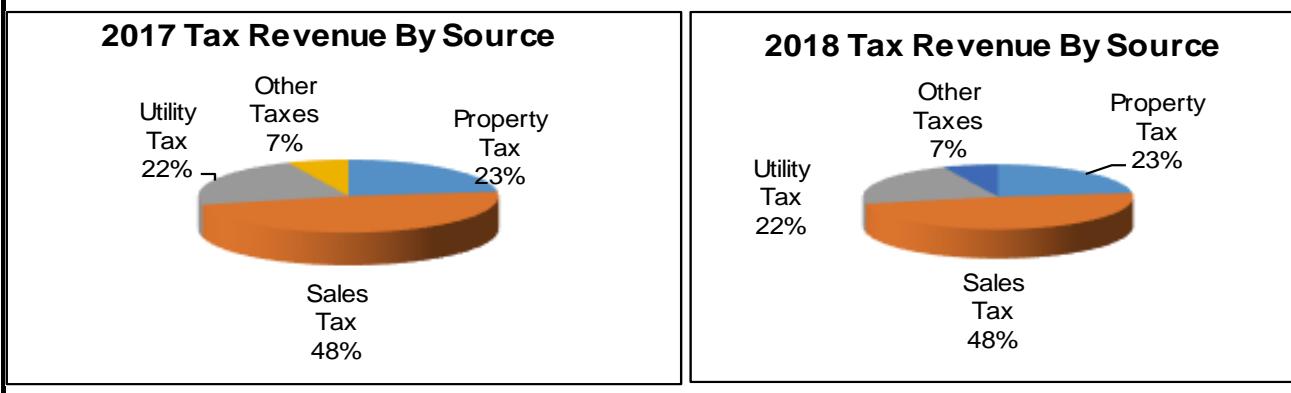
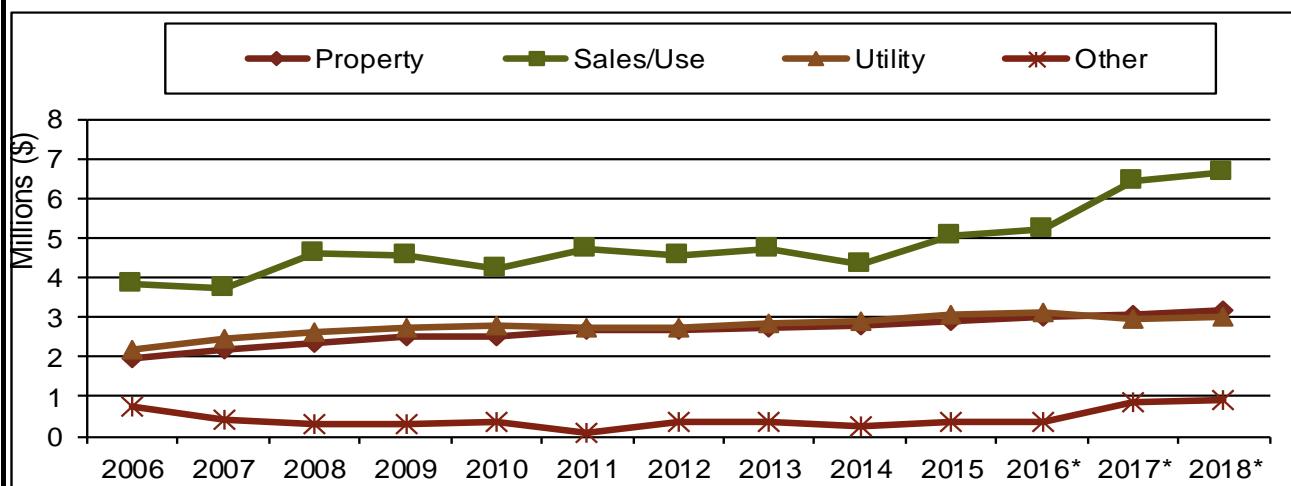
\*\*Source: Kittitas County Assessor Report 'Top 10 Property Owners By Fund'

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

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

**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

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

**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

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

**Budget Enhancements**

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

**Police Department**

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

**Finance Department**

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

**Community Development Department**

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

**Engineering**

<b>Item #</b>	<b>Item Description</b>	<b>Fund/Dept</b>	<b>2017</b>	<b>2018</b>	<b>Impacts</b>
<b>2</b>	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>
<b>2</b>	Increase AAC Foot Care Nurse Services	Parks & Rec	\$3,000	\$3,000	Offset by donations
<b>4</b>	KVMP Pump Maintenance (every other year)	Parks & Rec		\$3,000	
<b>9</b>	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>
<b>4</b>	Water Tank/Chiller	Library/HH	\$10,000	\$0	Capital
<b>5</b>	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>
<b>2</b>	Additional Snow Plows & Brackets (New)	Shop	\$16,000	\$0	Equip./ Rental Rates
<b>3</b>	New Light Meterman Service Van (Replacement)	Shop	\$36,000	\$0	Equip./ Rental Rates
<b>4</b>	New Light 4x4 Backhoe (Replacement)	Shop	\$112,000	\$0	Equip./ Rental Rates
<b>5</b>	New Building Inspector Vehicle (Replacement)	Shop	\$28,300	\$0	Equip./ Rental Rates
<b>6</b>	New Street Paver/Salt Swap Loader (Replacement)	Shop	\$145,000	\$0	Equip./ Rental Rates
<b>7</b>	New Building Maintenance Vehicle (Replacement)	Shop	\$0	\$48,400	Equip./ Rental Rates
<b>8</b>	New Water/Sewer Supervisor Vehicle (Replacement)	Shop	\$0	\$23,600	Equip./ Rental Rates
<b>9</b>	New Sewer Maintenance Vehicle (Replacement)	Shop	\$0	\$35,000	Equip./ Rental Rates
<b>10</b>	New Engineering Vehicle (Replacement)	Shop	\$0	\$29,200	Equip./ Rental Rates
<b>11</b>	New Parks ½-Ton 4x4 Pickup (Replacement)	Shop	\$0	\$26,000	Equip./ Rental Rates
<b>12</b>	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	

**Public Works - Sidewalk, Street, Arterial Street**

<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	
Total Natural Gas			\$472,849	\$568,349	

<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.



501 N. Anderson Street  
Ellensburg, Washington 98926  
Ph: 509.962.7201 Fx: 509.962.7130