

2015 - 2016 Biennial Budget



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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2015 – 2016 Biennial Budget

City of Ellensburg, Washington

City Council:

Rich Elliott, Mayor

Jill Scheffer

Anthony Aronica

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: City sports facilities at Rotary Park; View over Ellensburg to the Stewart Range; Active Downtown (Credit: Kittitas County Chamber of Commerce); Barge Hall at Central Washington University (Credit: Central Washington University)

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January 30, 2015

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 2015-2016 Biennial Budget for the City of Ellensburg.

The purpose of this transmittal letter is to provide the Council and public with 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 City resources. 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 following budget basis represents a communication of Council priorities and maintains current levels of service while incorporating modest expenditure increases on expanded programs. These expanded programs have emerged as a result of strategic planning in the IT Division, input from Department Directors, and guidance from the Council.

Financial Challenges

The Ellensburg economy appears to be stabilizing and is showing some growth. Revenue projections for 2014 indicate that sales tax revenue is on target to meet or exceed the sales tax collected in 2008 prior to the onset of the recession. While the revenue picture is improving, we remain cautious while including initiatives addressed by Council in the annual budget retreat, and have incorporated some of the work identified in the Information Technology Strategic Plan. 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 2015 and 2016, reserve levels are at 22% and 18% respectively when including the sales tax reserve. While the projected fund balance in 2016 is below the reserve target, it is anticipated that prudent management of the General Fund will result in a larger cash balance than budgeted and these expenditures will be closely monitored to ensure a healthy bottom line at the end of 2016.

The costs of employee benefits have continued to rise faster than revenue projections. In addition to salary increases programmed into the 2015/2016 budget we have seen increases in employee benefits that impact our ability to expand or offer significant project or program enhancements. The budget contains a 5% increase in each budget year for Health Insurance costs and Labor & Industries industrial insurance rates increases. State modification of the City's retirement contribution rate also impacts the budget significantly. The State retirement rate for the various public employee retirement systems increased as follows:

	<u>Current Rate</u>	<u>Rate Effective 7-1-15</u>
PERS I, II, III	9.21%	11.2%

The overall benefit rate increases result in a budget impact of \$268,029 in 2015 and \$377,290 in 2016.

Budget Summary

As we move forward, the City will continue to monitor revenues closely and oversee expenditures city-wide. The 2015-2016 Biennial Budget totals \$76,496,321 for 2015 and \$62,918,697 for 2016 excluding fund balance. These expenditure totals represent \$34.27 million in personnel costs (25%), \$30.59 million for supplies (22%), \$40.11 million for services (29%), \$6.23 million for debt service (4%), \$18.58 million for capital outlay (13%), and in \$9.62 million in transfers among funds (7%).

The City's General Fund revenues are projected to increase slightly. The projected revenue for fiscal years 2015/2016 are \$14,603,822 and \$13,213,933. Combined with the projected carryover from 2014 the total available resources in the General Fund are \$17,610,524 for 2015 and \$15,943,266 for 2016.

Total projected tax revenue (property taxes, sales taxes, business and occupation tax and utility taxes) in the General Fund are \$6,223,288 for 2015 and \$6,386,684 for 2016. This is approximately \$364,787 more than 2014. Regular property tax receipts incorporate a 1% property tax increase as allowed under current law. This increase produces approximately \$26,509 which represents an amount less than \$1.44 per Ellensburg resident. Retail sales tax activity includes a 3% increase for 2015 and a 2% increase for 2016. This is a conservative projection based upon an estimated sales tax growth of 4% in 2014. Water, sewer, cable and garbage utility tax rates were increased by .5% in order to continue the funding of economic development provided by Ellensburg Business Development Authority in 2015. The 2015-2016 Biennial Budget also includes rate adjustments in the Utility accounts to address capital construction needs and fund the utility share of the accounting software acquisition. These

budgets were also impacted by implementation of the Telecommunication Utility in 2014 and increased rates address expenditures for system construction that were not included in the respective utility budgets in 2014. Utility rate adjustments are as follows:

<u>UTILITY</u>	<u>2015</u>	<u>2016</u>	
Electric Rate	<u>5.1</u> %		Increase
Natural Gas Rate	<u>5</u> %		Decrease in residential rate
Water Rate	<u>8</u> %	<u>5</u> %	Increase
Sewer Rate	<u>4</u> %	<u>4</u> %	Increase
Stormwater Rate	\$ 1.82 / ERU		Increase

Budget Highlights

The 2015-2016 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. Included in the 2015-2016 Biennial Budget;

- KVMP brick wall replacement
- North Alder Street Sprayground
- Rotary Park Off Leash Dog Park construction
- various vehicle and equipment replacements
- emergency generator/fire suppression system for the IT facility
- Parks Master Plan update
- Ellensburg Public Safety Building evaluation

An itemized list of funded expanded programs and capital requests can be found on pages 165 thru 170 of the budget.

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 2015 and 2016 and will receive step increases subject to satisfactory performance and available revenue. This budget represents the first year in the past five years that non-represented salaries have not been held at 1%.

The budget also includes provisions for the addition of a Parks Maintenance Technician and a number of promotions and job duty revisions as outlined under the personnel changes heading on pages 151 thru 157 of the budget document.

Major Projects, Programs, and Issues

Funding for the Arts: The budget includes a \$17,000 annual contribution to the Arts Commission in support of public art and art programs. This amount is in addition to the Arts

Commission's current annual obligation authority of \$8,000 and brings the total annual commitment to the arts to \$25,000. Council instructed staff to increase the arts commitment and fund it at an amount equal to 10 percent of the construction sales tax the City receives annually, and that direction is reflected.

Geddis Building: The interfund loan used to purchase and rehabilitate the Geddis building is due in November of 2015. The proposed budget anticipates sale of the building with full cost recovery from the sale. If sale of the building has not occurred by July of 2015 it will be necessary to extend the funding arrangement with interim financing or long-term debt financing.

Transit Funding: The budget includes a \$25,000 annual expenditure as matching funds to a WSDOT grant for the continued operation of Central Transit, along with a \$75,000 annual contribution from CWU to support Central Transit Operation. City funding is also included in this budget to support a ballot measure for sustainable funding of the transit program. The Public Transit Advisory Committee is currently analyzing revenue options to support transit, and expects to have a ballot measure for consideration in the spring of 2016. In anticipation of this recommendation, \$25,000 in additional funding has been incorporated in the 2016 budget to fund the election costs of the ballot measure.

Accounting and Payroll Software: We have been notified by our software vendor that the current version of software we use for accounting, utility billing, and payroll will no longer be supported after October of 2015. Funding has been included in the budget to analyze options and replace the existing software. This project results in revenue demand in all the utility funds and is the partial driver in the rate increase for each of the utilities.

Information Technology Enhancements: In 2014 the City contracted with Moss Adams to develop a strategic plan for the IT Department. This plan evaluated existing operations and analyzed vulnerabilities in the existing IT system. The consultant developed a menu of projects for inclusion in the strategic plan. However, this list was far too extensive to be funded in the short term. The budget includes additional IT funding to support a number of initiatives included in the strategic plan needed to improve reliability and protect against data loss or corruption.

Utility Capital Construction: The various utility budgets include funding to support a number of capital projects. Notable among these projects are the North End Substation project in the Electric Utility, the Sanders Road Loop Connection Project in the Water Utility, the Reecer Creek Phase II Floodplain Restoration Project in the Stormwater Utility, and the Electric System Upgrade Project at the Wastewater Treatment Plant.

Arterial Street Construction: Projects of note in the Arterial Street budget include the Third Avenue Extension, D Street Bridge and Water Street Extension north of Bender Road in the 2015 budget, and the University Way Beautification Project which has been included in the 2016 budget. The University Way project was proposed to include grant funding from the

Transportation Improvement Board. However, that application was not successful, and work in 2015 and 2016 will be limited to work that can be accomplished with donated funds and excess revenue not dedicated to other sidewalk and roadway projects. One of the notable projects which was removed from funding consideration in order to address other street priorities was the University Way Overlay Project. This work has been shifted to the 2017/2018 biennium. There is some risk associated with this decision. However, depending on project development schedules and success in grant programs this work may be advanced into the 2015/2016 biennium. Staff will be closely monitoring the University Way pavement condition and funding in the Street Department budget for roadway preservation may be shifted to University Way if it becomes necessary to take special efforts to protect the integrity of the existing roadway base.

Acknowledgments

The 2015-2016 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, Ron Musson, Interim Finance Director, Keith Bassett, Senior Financial Analyst/ Budget Officer, and Finance staff who have served as the main budget preparers and coordinators.

I cannot express my appreciation enough to the City Council and staff for all their hard work in making this process successful. 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,

John Akers
City Manager

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City Overview

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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

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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

The only major business building to survive the fire was the Lynch Block. It is still alive and well today at the corner of Fifth and Pearl Avenue, and represents the city rising from the ashes.

Ellensburg was soon chosen as the site for the State Normal School for the preparation of teachers. The original building, Barge Hall, now a part of Central Washington

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 2014, it is anticipated that Kittitas County's total nonfarm employment will net approximately 420 new jobs and average 15,320 in 2014. This will be a 2.8 percent average annual increase above the 14,900 nonfarm jobs tallied in 2013 and it will be the best average annual job growth rate since 2010, when the nonfarm market grew at a 2.6 percent clip. Hence, 2014 is likely to be the year in which total nonfarm employment will meet or exceed the pre-recession peak employment figure of 15,180 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) is expected to rise from 3,950 in 2013 to 4,130 in 2014, a 180 job and 4.6 percent increase.
- Construction is expected to expand from 710 in 2013 to 810 in 2014, a 100 job and 14.1 percent increase.
- Private education and health services is expected to climb from 1,370 in 2013 to 1,450 in 2014, an 80 job and 5.8 percent increase.

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

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

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In terms of wages generated in the Kittitas County economy, state and local governments are the dominate sources. In 2013, state government and local government accounted for 39.2 percent, or almost four out of every ten dollars of wages earned in Kittitas County. Ellensburg is the largest city in Kittitas County, with 18,370 residents in 2013 and 44 percent of the county's total population of 41,765. 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 2013 with the sectors that produced the highest payrolls follows:

- Accommodation and food services (primarily hotels and restaurants) provided 17.1 percent of all jobs countywide, but only 8.5 percent of all payrolls (see Wages and income section).
- Local government had 15.5 percent of all jobs, but 18.4 percent of payrolls.
- State government provided 14.1 percent of all jobs countywide, but 20.8 percent of total payrolls.
- Retail trade provided 11.7 percent of all covered employment, but only 8.1 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 7.7 percent of total covered employment but accounted for only 6.4 percent of payrolls (see Wages and income section). 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.

According to the U.S. Census Bureau QuickFacts, the median household income in Kittitas County was \$42,982 in the period 2009 to 2013. This was less the statewide median household income of \$59,478 and the national median income of \$53,046 during the same period.

Kittitas County's poverty rate of 22.6 percent in the period 2009 to 2013 was much higher than the state's rate of 13.4 percent and the nation's rate of 15.4 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.

Federal monetary policy continues to indirectly impact employment and economic growth by creating conditions in financial markets that are conducive to economic growth and a lower unemployment rate. Although actions of the Federal Reserve could change course at any time, Chair Janet Yellen continues to signal that rates will rise from their current position near zero within this budget period. A direct impact of current rates is relatively inexpensive costs of municipal borrowing but limited returns on investment funds, with no major changes expected in 2015 or 2016.

Unlike most communities in the state of Washington, the sales tax revenues on construction projects by CWU are offsetting the impact of general sales decline on the sales tax revenues.

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.



Courtesy of Douglas MacArthur

Ellensburg’s greatest asset is its people who love their community and their dedication to keeping it a great place.

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.

The following is a summary of the 2015/2016 Community Calendar:

Event

Western Art Show (Display & Sale of Western Art)

Jazz in the Valley (Music extravaganza)

Kittitas County Fair/Ellensburg Rodeo

Dates

May 15 – May 17, 2015

May 20 – May 22, 2016

July 24 – July 26, 2015

July 22 – July 24, 2016

September 2 – September 6, 2015

August 1 – September 5, 2016

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 32 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:

- establishment of a community forestry program that is supported by an annual budget of at least \$2.00 per capita

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- 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 3,094 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 120-year presence in the community in 2011. From its beginning as a state normal school to prepare public school teachers in 1891, CWU has grown to an institution that serves over 10,100 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.



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.

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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 150 majors. An average class size is about 25 students with a 48.9/51.1 male/female ratio.

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Other Information

Form of Government: Council/Manager
Date Incorporated: November 26, 1883
Area: 7.00 Square miles
Population (2010 census): 18,174
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 Officers (27 full & 2 limited commissioned)
6 patrol vehicles
627 citizens per officer

Number of Parks: 15 parks totaling over 250 acres
Approximately 73 citizens per acre of park

Public Works 70.5 center lane miles paved streets
72,933 feet of Sidewalks

Library Service: 1 main building
84,163 items collection
12,350 Sq Ft
312 children programs annually
85 adult programs annually
Open 52 hours a week

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: Debby DeSoer, (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 avenue for the Council to have detailed involvement in the finance and budget administration of the City. The committee consists of 4 members (2 Council members, 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

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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).

Meetings: At the call of the Chair
Time & Place: Council Chambers, 501 North Anderson Street
Staff Contact: Laura Wilson, (509) 962-7239
Authority: 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)

Meetings: Third Tuesday of each month
Time & Place: 5:30 p.m., EDG of Kittitas County, 609 N. Main Avenue
Staff Contact: David Bowen, (509) 962-7244
Authority: Chapter 1.62.16 City Code

Cable Television Commission

The Cable TV Commission was created to advise Council in matters relating to the cable TV franchise; establish policy guidelines for the programming content of the community access channel; and to prepare annual reports. It is to conduct regular interviews and maintain contact with Central Washington University's administration regarding operation of the community access channel and the administration of the City's interlocal agreement for the operation of that channel. Five members (3 members must be city residents).

Meetings: First Tuesday of each month
Time & Place: 11:00 a.m., Council Conference Room, 501 North Anderson Street
Staff Contact: Debby DeSoer, (509) 962-7252
Authority: Chapter 1.52 of the 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)

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

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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.

Meetings: Third Wednesday of each month
Time & Place: 5:15 p.m., Council Conference Room, 501 North Anderson Street
Staff Contact: Shannon Johnson, (509) 962-7231
Authority: Chapter 1.60 of the City Code

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: 7 p.m., Council Conference Room, 501 North Anderson Street
Staff Contact: Community Development Staff, (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: Debby DeSoer, (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

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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

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: Community Development Staff, (509) 962-7108
Authority: Chapter 1.14 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 citizens 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: Second Tuesday of each month
Time & Place: 6:00 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 2015/2016 BIENNIAL BUDGET

City Council



Rich Elliott, Mayor
City Council Term Expires 12/31/17
Mayoral Term Expires: December 31, 2015



Jill Scheffer
Term Expires: 12/31/15



Tony Aronica
Term Expires: 12/31/15



Bruce Tabb
Term Expires: 12/31/15



Nancy Lillquist
Term Expires: 12/31/17



Mary Morgan
Term Expires: 12/31/17



David Miller
Term Expires: 12/31/15

As of January 8, 2015

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 2015/2016 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 2015/2016 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 2015/2016 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 2015/2016 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.

Administrative Staff



Terry Weiner
City Attorney



John Akers
City Manager



Ryan Lyyski
Director of Public Works



Cindy Smith
Director of Human Resources



Debby DeSoer
Director of Library Services



Brad Case
Director of Parks and Recreation



Larry Dunbar
Director of Energy Services



Jerica Pascoe
Director of Finance



Dale Miller
Police Chief



Bob Witkowski,
Interim Director of Community Development

Budget Process Overview

The 2015-2016 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 of 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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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.

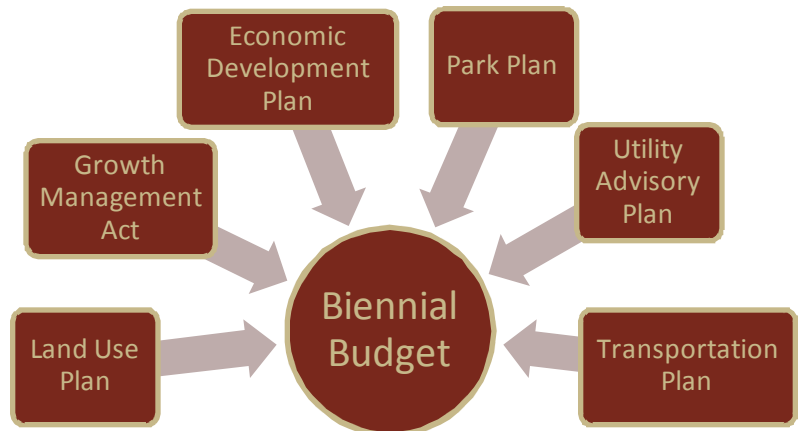
How Does the Budget Compare to the Annual Report?

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.

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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 2015/2016 BIENNIAL BUDGET

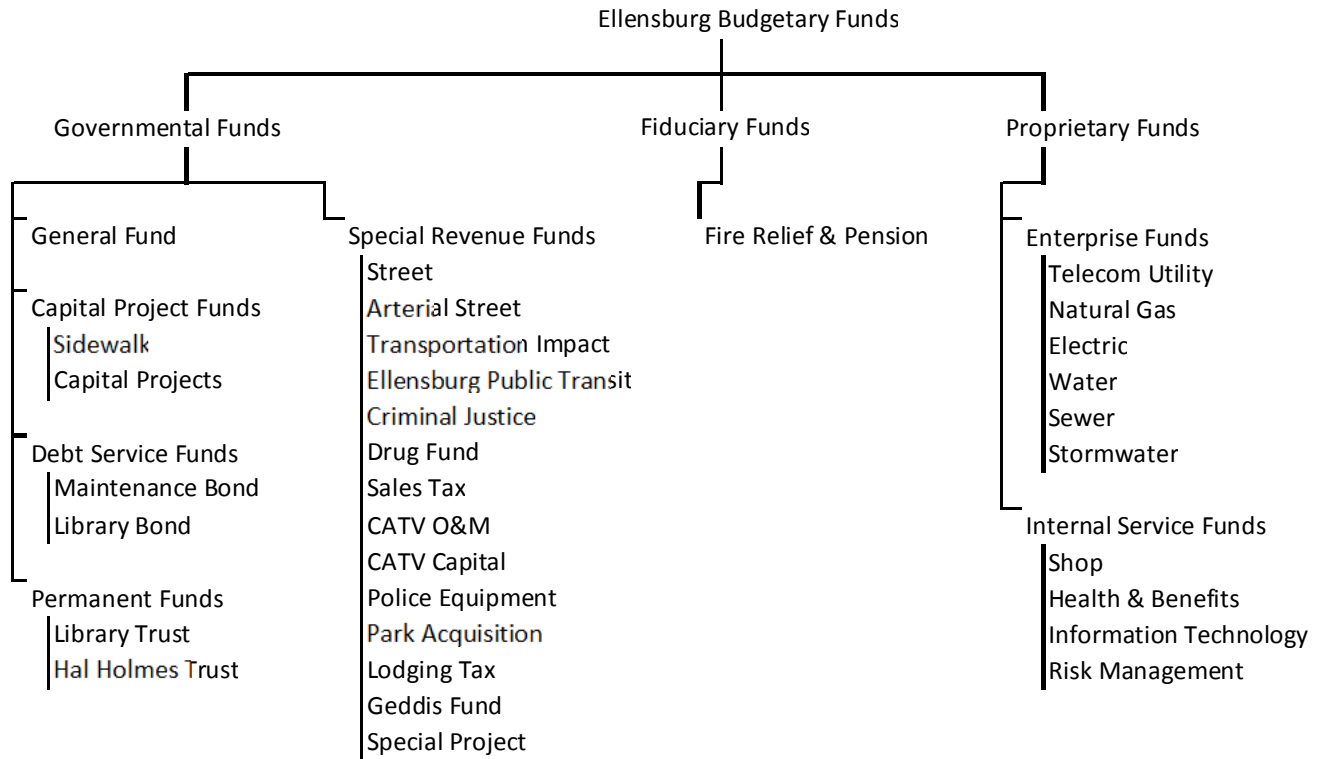
employee positions, salary ranges, or other conditions of employment, must be approved by the City Council.

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.

City of Ellensburg Budget Process Schedule 2015/2016 Biennium Budget Preparation	
Date	Action
1st business day in June Monday, June 02, 2014	Wages, benefits, and other operating expenditure parameters defined by City Manager and Finance Director
3rd Wednesday in June Friday, June 13, 2014	Personnel Estimates Send Out For Review <i>(Shop and IT sent out 6/9/14)</i>
Last Monday in June* HALF DAY - Monday, June 30, 2014	Council Retreat on Goal Setting, and Budget Policy Review <i>Possibly will take place before June 30</i>
4th Monday of June Monday, June 23, 2014	Personnel Estimates back to Finance <i>(Shop and IT back by 6/19/14)</i>
4th Monday of June Monday, June 23, 2014	Shop, Warehouse and Rental Rates to Finance IT Budget Due Budget Kickoff
Last Monday in June Monday, July 07, 2014	Budget Message to Department Budget Prep Instructions and forms updated and available online Online Budget Worksheets available for entering 2015/16 Proposed Budgets
Last Wednesday in July Wednesday, July 30, 2014	Budget Capital Facility Workshop (if needed)
3rd Monday in July Monday, July 28, 2014	Department Budget Proposals to Finance Revised budget online entry completed (all divisions)
Last week of July and first part of August July 28 - August 22	Budget Compilation and balancing
Second Full Week in September September 8 - 12	Individual Meetings with Directors
Last Full Week in September Monday, September 22, 2014	Assemble & Print Preliminary - City Manager's Proposed Budget
First Monday in October Monday, October 06, 2014	Preliminary Budget to Council City Clerk Publishes Notice of Public Hearing
First Meeting in October Monday, October 06, 2014	Public Hearing on Revenue Estimates
2nd/3rd Friday in October Monday, October 20, 2014	Council Study Session on Budget -
1st Meeting in November Monday, November 03, 2014	Public Hearing - * Introduction of Tax Levy Ordinance * Community Funded Programs
First Tuesday in November	Election Day
Second Meeting in November Monday, November 17, 2014	Public Hearing- * Adoption of Tax Levy
1st Meeting in December Monday, December 01, 2014	Public Hearing- * Budget Ordinance/ 1st Reading
2nd Meeting in December Monday, December 15, 2014	* Adoption of Budget Ordinance
Month of January January 1 - 31	Finalize Budget document, print and distribute 2015/2016 budget

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 2015/2016 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 2015 and 2016 is positive. However, the long-term financial outlook includes a potentially high rate of expenditure growth, such as escalating state retirement contributions and a slower growth in projected retail sales tax revenue.

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 2015, the City is using \$277,369, and for 2016 \$704,992 of its fund balance to balance its budget.

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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 2016. 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. In 2015-2016, the city will use the accumulated funds in the fund balance to pay for the applicable projects. The city plans to use \$907,683 of the fund balance in 2015/2016 to fund the road projects.

The Sales Tax Fund accumulates general sales tax revenues to be transferred to other funds in support of city programs. Major support in the 2015/2016 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 2015/2016 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 2015/2016.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

The Water Fund accounts for the activities of the city's water pumping and distribution operations. In 2015 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 2015 and 2016 to complete the construction of a new well house 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 2015-2016 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 2015/2016 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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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.

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. Because the Fire Relief and Pension Fund had a healthy fund balance going into 2015, the council opted to remove the transfer for 2015 only. Local Improvement District (LID) is another fund in the fiduciary fund group, and it is used to accumulate payments from the land owners to satisfy the debt incurred for the local improvement district.

Permanent Funds account for funds held to support specified city activities in perpetuity. For 2015/2016, two permanent funds are budgeted: (a) Library Trust, and (b) Hal Holmes Trust.

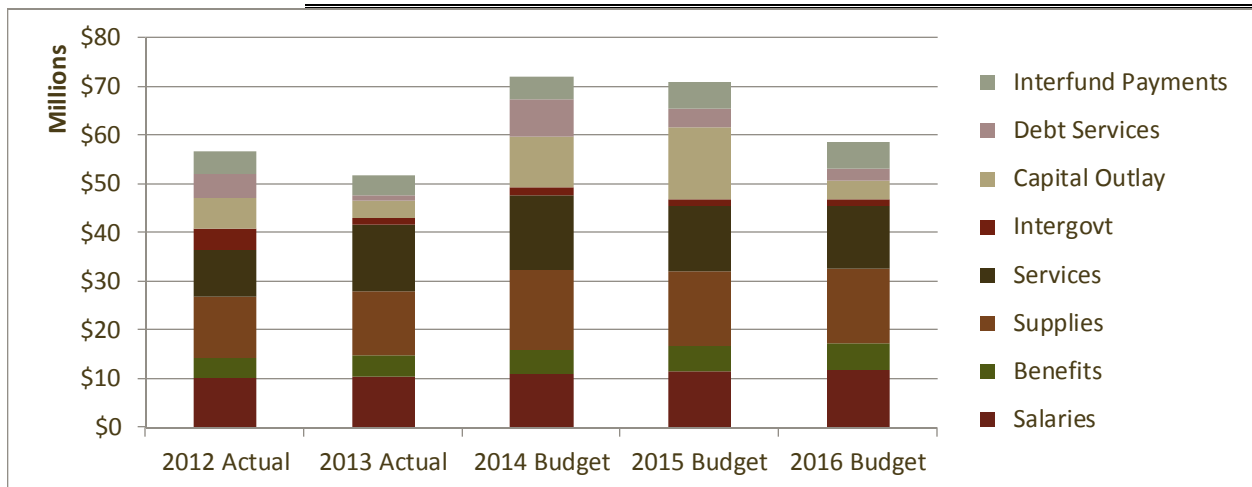
Budget Summary

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CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Summary

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenue					
Taxes	\$10,302,746	\$10,613,482	\$10,298,244	\$11,363,608	\$11,644,406
Licenses & Permits	341,452	672,504	274,950	562,750	380,750
Intergovernmental	3,450,555	2,445,558	4,350,717	4,477,796	824,629
Charges for Services	33,731,434	35,280,722	36,267,391	38,173,858	38,562,972
Fines & Forfeits	100,184	157,576	81,800	289,400	289,400
Miscellaneous	4,305,285	3,903,469	3,584,206	3,929,499	4,004,422
Total Revenues	\$52,231,656	\$53,073,311	\$54,857,308	\$58,796,911	\$55,706,579
Expenditures					
Salaries	\$10,181,779	\$10,538,204	\$11,196,734	\$11,707,368	\$11,900,118
Benefits	4,163,112	4,407,628	4,874,682	5,142,711	5,520,001
Supplies	12,560,187	13,124,017	16,451,702	15,375,079	15,219,063
Services	9,623,321	13,721,190	15,197,682	13,449,903	12,856,451
Intergovt	4,427,640	1,243,296	1,621,415	1,257,585	1,452,668
Capital Outlay	6,211,848	3,585,681	10,408,796	14,740,318	3,841,022
Debt Services	5,047,163	1,068,371	7,665,221	3,809,691	2,424,545
Interfund Payments	4,618,470	4,267,549	4,805,759	5,540,324	5,556,988
Total Expenditures	\$56,833,520	\$51,955,937	\$72,221,991	\$71,022,979	\$58,770,856
Revenue less Exp.	-\$4,601,864	\$1,117,374	-\$17,364,683	-\$12,226,068	-\$3,064,277
Other Sources (Uses)					
Transfers In	\$3,935,850	\$5,995,551	\$6,131,402	\$5,473,342	\$4,147,841
Transfers Out	-3,935,850	-5,995,551	-6,131,402	-5,473,342	-4,147,841
Long-Term Debt Issuance					
Other Receipts	2,095,304	136,030	11,980,383	3,579,000	939,000
Total Other Sources (Uses)	\$2,095,304	\$136,030	\$11,980,383	\$3,579,000	\$939,000
Total Sources less Uses	-\$2,506,559	\$1,253,404	-\$5,384,300	-\$8,647,068	-\$2,125,277



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Budget by Fund

2015 City Budget by Fund

Fund Description	Beg. Fund Balance	Revenues	Other Resources	Expenditures/ Expenses	Other Uses	Ending Fund Balance	Total Requirements
General Fund	\$3,006,702	\$11,344,579	\$3,259,243	\$14,881,191	\$0	\$2,729,333	\$17,610,524
Street Fund	479,591	335,136	1,320,000	1,864,223	0	270,504	\$2,134,727
Arterial Street	1,287,742	2,487,030	1,098,215	4,440,215	0	432,772	\$4,872,987
Traffic Impact	923,500	115,100	0	905,000	0	133,600	\$1,038,600
E-burg Transit	121,454	75,000	32,500	107,500	0	121,454	\$228,954
Criminal Justice	289,071	720,520	0	758,834	0	250,757	\$1,009,591
Drug Fund	16,545	1,600	0	10,000	0	8,145	\$18,145
Sales Tax	853,051	3,580,000	0	0	3,449,668	983,383	\$4,433,051
CATV Operations	36,637	93,200	0	95,501	0	34,336	\$129,837
CATV Capital	82,753	50	0	35,250	0	47,553	\$82,803
Police Equipment	26,589	0	30,000	50,700	0	5,889	\$56,589
Park Acquisition	177,605	186,800	0	170,000	0	194,405	\$364,405
Lodging Taxes	395,909	453,000	0	576,996	0	271,913	\$848,909
Geddis	55,959	127,360	0	40,340	0	142,979	\$183,319
Special Projects	4,205	0	0	0	0	4,205	\$4,205
Maint. Debt	39,902	0	213,953	213,953	0	39,902	\$253,855
Library Bond	50,486	150,000	0	149,402	0	51,084	\$200,486
LID Guarantee	92,793	0	0	0	47,296	45,497	\$92,793
2010 Maint Bond	57,042	75	0	57,067	0	50	\$57,117
Capital Projects	61,321	0	47,296	75,146	0	33,471	\$108,617
Sidewalk	381,859	150,400	0	186,000	45,000	301,259	\$532,259
Stormwater	117,608	2,167,809	0	2,165,377	120,000	40	\$2,285,417
Telecommunications	104,816	340,443	0	285,333	0	159,926	\$445,259
Gas	2,498,636	7,591,547	0	7,986,822	0	2,103,361	\$10,090,183
Light	11,487,891	15,329,806	265,000	20,458,422	0	6,624,275	\$27,082,697
Water	2,796,698	4,294,267	1,137,135	6,200,766	872,135	1,155,199	\$8,228,100
Sewer	3,264,345	3,611,495	144,500	4,345,384	0	2,674,956	\$7,020,340
Shop	3,337,690	1,861,138	1,405,500	1,751,046	0	4,853,282	\$6,604,328
IT	367,430	1,204,968	0	1,320,483	0	251,915	\$1,572,398
Health Insurance	683,954	1,907,801	99,000	2,005,316	0	685,439	\$2,690,755
Risk Management	461,300	638,907	0	614,897	0	485,310	\$1,100,207
Library Trust	289,649	7,500	0	8,800	0	288,349	\$297,149
Hal Holmes	39,243	0	0	39,243	0	0	\$39,243
Fire Relief & Pension	396,938	21,380	0	163,015	0	255,303	\$418,318
Grand Total	\$34,286,914	\$58,796,911	\$9,052,342	\$71,962,222	\$4,534,099	\$25,639,846	\$102,136,167

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

2016 City Budget by Fund

Fund Description	Beg. Fund Balance	Revenues	Other Resources	Expenditures/ Expenses	Other Uses	Ending Fund Balance	Total Requirements
General Fund	\$2,729,333	\$11,357,933	\$1,856,000	\$13,918,925	\$0	\$2,024,341	\$15,943,266
Street Fund	270,504	335,685	1,320,000	1,891,323	0	34,866	\$1,926,189
Arterial Street	432,772	123,287	757,000	933,000	0	380,059	\$1,313,059
Traffic Impact	133,600	95,100	0	5,000	0	223,700	\$228,700
E-burg Transit	121,454	75,000	57,500	132,500	0	121,454	\$253,954
Criminal Justice	250,757	734,922	0	794,634	0	191,045	\$985,679
Drug Fund	8,145	1,600	0	9,745	0	0	\$9,745
Sales Tax	983,383	3,651,000	0	0	3,760,841	873,542	\$4,634,383
CATV Operations	34,336	93,200	0	96,228	0	31,308	\$127,536
CATV Capital	47,553	50	0	0	0	47,603	\$47,603
Police Equipment	5,889	0	51,188	51,500	0	5,577	\$57,077
Park Acquisition	194,405	36,800	0	0	0	231,205	\$231,205
Lodging Taxes	271,913	485,000	0	594,000	0	162,913	\$756,913
Geddis	142,979	0	0	0	0	142,979	\$142,979
Special Projects	4,205	0	0	0	0	4,205	\$4,205
Maint. Debt	39,902	0	215,653	215,653	0	39,902	\$255,555
Library Bond	51,084	150,000	0	157,102	0	43,982	\$201,084
LID Guarantee	45,497	0	0	0	0	45,497	\$45,497
2010 Maint Bond	50	0	0	0	0	50	\$50
Capital Projects	33,471	0	0	0	0	33,471	\$33,471
Sidewalk	301,259	150,400	0	146,000	257,000	48,659	\$451,659
Stormwater	40	1,055,161	40,500	847,959	130,000	117,742	\$1,095,701
Telecommunications	159,926	56,500	0	182,013	0	34,413	\$216,426
Gas	2,103,361	7,801,039	0	8,451,890	0	1,452,510	\$9,904,400
Light	6,624,275	15,419,878	275,000	15,852,105	0	6,467,048	\$22,319,153
Water	1,155,199	4,507,172	265,000	4,660,667	0	1,266,704	\$5,927,371
Sewer	2,674,956	3,754,488	144,500	4,430,006	0	2,143,938	\$6,573,944
Shop	4,853,282	1,847,138	5,500	1,305,271	0	5,400,649	\$6,705,920
IT	251,915	1,138,134	0	1,200,001	0	190,048	\$1,390,049
Health Insurance	685,439	1,996,111	99,000	2,088,209	0	692,341	\$2,780,550
Risk Management	485,310	670,812	0	632,300	0	523,822	\$1,156,122
Library Trust	288,349	7,500	0	8,800	0	287,049	\$295,849
Hal Holmes	0	0	0	0	0	0	\$0
Fire Relief & Pension	255,303	162,669	0	166,025	0	251,947	\$417,972
Grand Total	\$25,639,846	\$55,706,579	\$5,086,841	\$58,770,856	\$4,147,841	\$23,514,569	\$86,433,266

Fund Balance Summary

Beginning Fund Balance is the estimate of funds remaining unspent at the end of the previous budget year and 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 2015/2016 BIENNIAL BUDGET

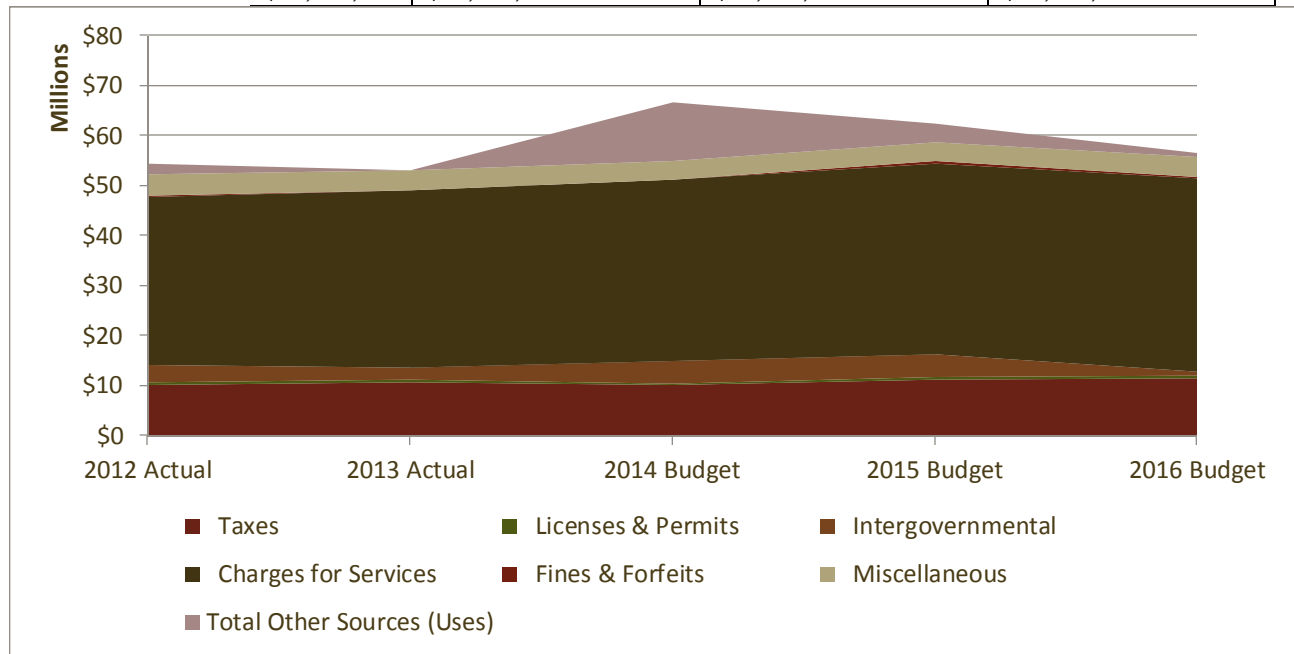
Revenues Summary

The total 2015 proposed budget for the City is \$102,136,167, and \$86,433,266 for 2016. When the Beginning Fund Balance and Other Sources are omitted, the Net **Revenue** Budget is \$58,796,911 for 2015 and \$55,716,579 for 2016. The major decrease is in the “Intergovernmental” category, from 2015 to 2016. This is due to the decrease in Grant funded projects. Grants for 2016 projects have not been awarded and therefore are not budgeted at this time. “Taxes” is seeing a 10.3% increase in 2015 and 2.5% increase in 2016. This includes a 1% increase for property tax and a conservative increase for sales and utility taxes. “Licenses & Permits” increases in 2015 and decreases in 2016 based on expected building permit projects on the horizon. “Charges for Services” increased due to a rate increase in all utilities except natural gas, “Fines and Forfeits” are expected to increase because of new fees for late utility payments and door tag notices.

“Other Sources” for 2014 include one-time bond proceeds, and for 2015 include proceeds from the sale of the Geddis Building and subsequent interfund loan payoff.

Summary of Total City Revenues by Sources

	2013 Actual	2014 Budget	% Change	2015 Budget	% Change	2016 Budget	% Change
Revenue							
Taxes	\$10,613,482	\$10,298,244	-3.0%	\$11,363,608	10.3%	\$11,644,406	2.5%
Licenses & Permits	672,504	274,950	-59.1%	562,750	104.7%	380,750	-32.3%
Intergovernmental	2,445,558	4,350,717	77.9%	4,477,796	2.9%	824,629	-81.6%
Charges for Services	35,280,722	36,267,391	2.8%	38,173,858	5.3%	38,562,972	1.0%
Fines & Forfeits	157,576	81,800	-48.1%	289,400	253.8%	289,400	0.0%
Miscellaneous	3,903,469	3,584,206	-8.2%	3,929,499	9.6%	4,004,422	1.9%
Other Sources	136,030	11,880,383	8633.7%	3,579,000	-69.9%	939,000	-73.8%
Total Revenues	\$53,209,341	\$66,737,691	25.4%	\$62,375,911	-6.5%	\$56,645,579	-9.2%



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Revenue Source by Fund and Category:

2015	Taxes	Licenses & Permits	Intergov Rev	Charges for Services	Fines & Forfeits	Misc. Rev	Total Operating Revenues	Other Financing Sources	Total
General	\$6,223,288	\$558,250	\$269,550	\$3,791,084	\$287,800	\$214,607	\$11,344,579	\$3,259,243	\$14,603,822
Street			253,036	81,000		1,100	335,136	1,320,000	1,655,136
Arterial Street		4,000	2,482,530			500	2,487,030	1,098,215	3,585,245
Traffic Impact Fee				114,500		600	115,100		115,100
Ellensburg Transit				75,000			75,000	32500	107,500
Criminal Justice	720,120					400	720,520		720,520
Drug Fund					1,600		1,600		1,600
Sales Tax	3,575,000					5,000	3,580,000		3,580,000
CATV Capital						50	50		50
CATV Operations	93,200						93,200		93,200
Police Equipment								30,000	30,000
Parks Acquisition			151,800	35,000			186,800		186,800
Lodging Tax	452,000					1,000	453,000		453,000
Geddis Building						127,360	127,360		127,360
Maintenance Bond						75	75	213,953	214,028
Library Bond	150,000						150,000		150,000
G.O. Bond									0
Capital Projects								47,296	47,296
Sidewalk	150,000					400	150,400		150,400
Stormwater			1,300,000	867,654		155	2,167,809		2,167,809
Telecom				340,443			340,443		340,443
Gas				7,588,047		3,500	7,591,547		7,591,547
Light				15,262,135		67,671	15,329,806	265,000	15,594,806
Water		500		4,281,367		12,400	4,294,267	1,137,135	5,431,402
Sewer				3,601,895		9,600	3,611,495	144,500	3,755,995
Shop				293,658		1,567,480	1,861,138	1,405,500	3,266,638
Health Insurance						1,907,801	1,907,801	99,000	2,006,801
IT				1,203,968		1,000	1,204,968		1,204,968
Risk Management				638,107		800	638,907		638,907
Library Trust						7,500	7,500		7,500
Fire Relief			20,880			500	21,380		21,380
Grand Total	\$11,363,608	\$562,750	\$4,477,796	\$38,173,858	\$289,400	\$3,929,499	\$58,796,911	\$9,052,342	\$67,849,253

Other Funding Sources includes interfund transfers. For 2015, this includes Geddis Building interfund loan payoff proceeds and transfer from the water fund to the water construction fund.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Revenue Source by Fund and Category:

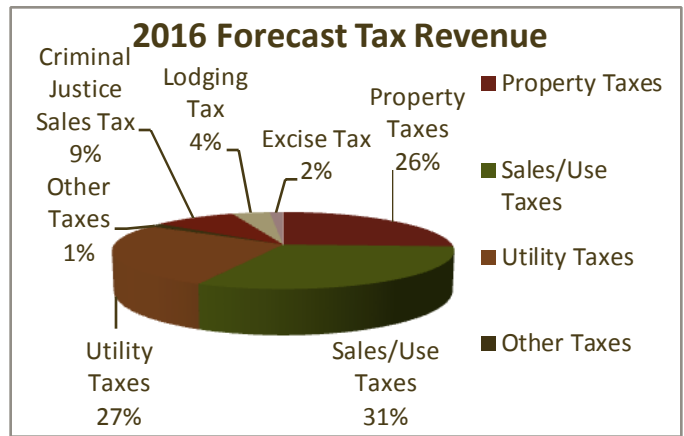
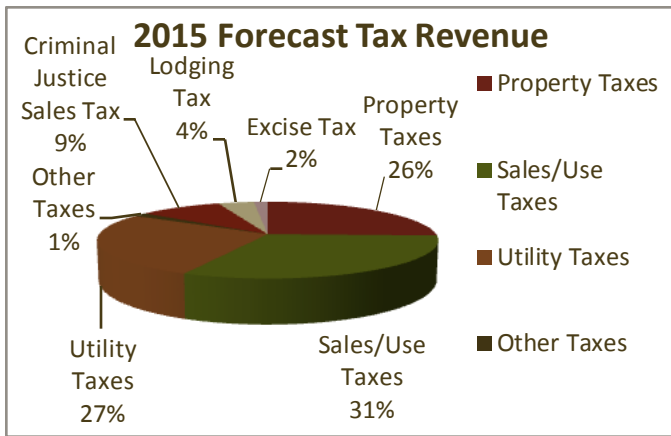
2016	Taxes	Licenses & Permits	Intergov Rev	Charges for Services	Fines & Forfeits	Misc. Rev	Total Operating Revenues	Other Financing Sources	Total
General	\$6,386,684	\$376,250	\$259,369	\$3,843,606	\$287,800	\$204,224	\$11,357,933	\$1,856,000	\$13,213,933
Street			253,585	81,000		1,100	335,685	1,320,000	1,655,685
Arterial Street		4,000	118,787			500	123,287	757,000	880,287
Traffic Impact Fee				94,500		600	95,100		95,100
Ellensburg Transit				75,000			75,000	57,500	132,500
Criminal Justice	734,522					400	734,922		734,922
Drug Fund					1,600		1,600		1,600
Sales Tax	3,646,000					5,000	3,651,000		3,651,000
CATV Capital						50	50		50
CATV Operations	93,200						93,200		93,200
Police Equipment								51,188	51,188
Parks Acquisition			1,800	35,000			36,800		36,800
Lodging Tax	484,000					1,000	485,000		485,000
Geddis Building									0
Maintenance Bond								215,653	215,653
Library Bond	150,000						150,000		150,000
G.O. Bond									0
Capital Projects									0
Sidewalk	150,000					400	150,400		150,400
Stormwater			170,000	885,006		155	1,055,161	40,500	1,095,661
Telecom				56,500			56,500		56,500
Gas				7,797,539		3,500	7,801,039		7,801,039
Light				15,354,857		65,021	15,419,878	275,000	15,694,878
Water		500		4,494,272		12,400	4,507,172	265,000	4,772,172
Sewer				3,744,888		9,600	3,754,488	144,500	3,898,988
Shop				293,658		1,553,480	1,847,138	5,500	1,852,638
Health Insurance						1,996,111	1,996,111	99,000	2,095,111
IT				1,137,134		1,000	1,138,134		1,138,134
Risk Management				670,012		800	670,812		670,812
Library Trust						7,500	7,500		7,500
Fire Relief			21,088			141,581	162,669		162,669
Grand Total	\$11,644,406	\$380,750	\$824,629	\$38,562,972	\$289,400	\$4,004,422	\$55,706,579	\$5,086,841	\$60,793,420

Other Financing Sources includes interfund transfers.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

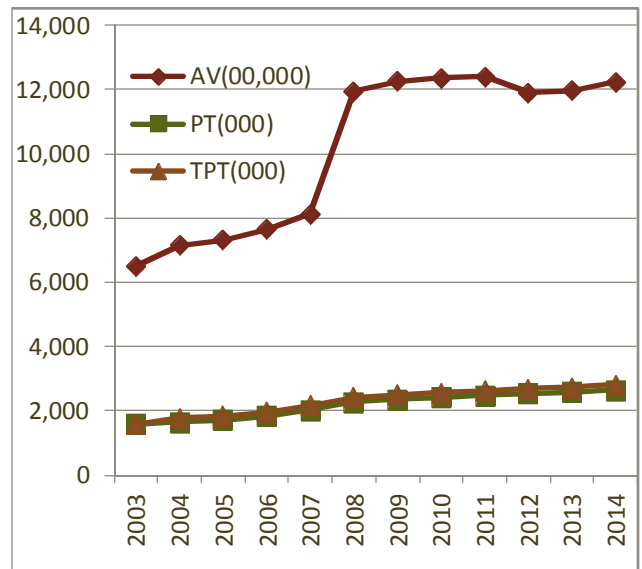
Taxes

	2012 Actual Tax Revenue	2013 Actual Tax Revenue	2014 Actual Tax Revenue	2015 Forecast Tax Revenue	2016 Forecast Tax Revenue
Property Taxes	\$ 2,661,086	\$2,711,754	\$2,812,856	\$2,900,856	\$ 3,000,856
Sales/Use Taxes	3,263,291	3,337,276	3,100,000	3,575,000	3,646,000
Utility Taxes	2,752,619	2,826,293	2,886,148	3,050,648	3,108,044
Other Taxes	165,625	115,961	133,100	168,160	169,160
Criminal Justice Sales Tax	905,464	951,779	875,824	1,045,944	1,064,346
Lodging Tax	384,675	422,435	374,316	452,000	484,000
Excise Tax	169,986	247,983	116,000	171,000	172,000
	\$10,302,746	\$10,613,482	\$10,298,244	\$11,363,608	\$11,644,406



Property tax

Property tax accounts for 4.93% of the total revenue in 2015 and 5.39% in 2016. Property tax revenue is expected to gradually increase through 2016. The real estate market in Ellensburg seems to be more stable than the national market; the price of real estate appears to remain relatively calm. The City’s properties are valued every four years by the County Assessor and was last valued in 2011 for 2012 collection. The next valuation will be 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.



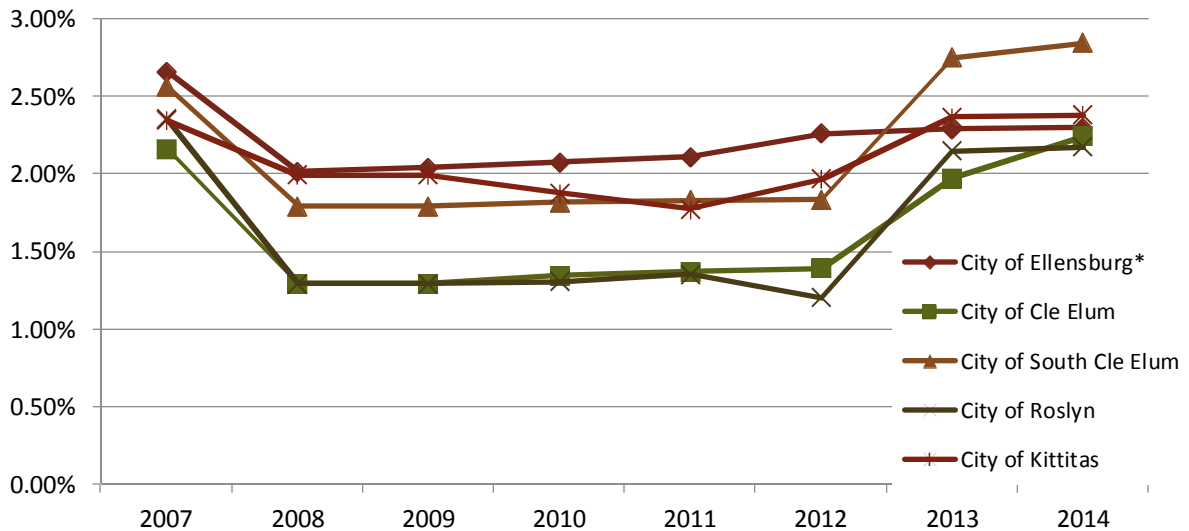
Total Assessed Value(AV) in Relation to Regular Property tax Levy(PT) and Total Property Tax (TPT)												
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
AV(00,000)	6,510	7,159	7,307	7,649	8,122	11,944	12,255	12,358	12,408	11,900	11,962	12,227
PT(000)	1,586	1,647	1,717	1,833	2,034	2,284	2,366	2,421	2,472	2,544	2,587	2,650
TPT(000)	1,586	1,774	1,841	1,957	2,162	2,412	2,506	2,569	2,620	2,692	2,740	2,812

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Property Tax Rate Comparison with Neighboring Governments

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
City of Ellensburg*								
Regular	2.504246	1.912050	1.931010	1.959075	1.992511	2.138387	2.16324	2.168009
Library Bond/Timber	0.159064	0.107908	0.114799	0.120952	0.120657	0.125594	0.129264	0.133807
	<u>2.663310</u>	<u>2.019958</u>	<u>2.045809</u>	<u>2.080027</u>	<u>2.113168</u>	<u>2.263981</u>	<u>2.292504</u>	<u>2.301816</u>
City of Cle Elum								
Regular	2.163066	2.109708	1.297042	1.348360	1.375281	1.396394	1.977578	2.246815
City of South Cle Elum								
Regular	2.563822	2.547625	1.794620	1.821915	1.834131	1.839269	2.755139	2.849276
City of Kittitas								
Regular	2.581964	2.621952	1.933554	1.951009	1.978741	1.970009	2.369715	2.384828
City of Roslyn								
Regular	2.054552	2.068175	1.148293	1.167010	1.186814	1.205215	2.15319	2.176433
Bond/100% TAV	0.303027	0.288462	0.148917	0.143990	0.171183	0	0	0
	<u>2.357579</u>	<u>2.356637</u>	<u>1.297210</u>	<u>1.311000</u>	<u>1.357997</u>	<u>1.205215</u>	<u>2.153190</u>	<u>2.176433</u>
Kittitas County								
Current Expense	1.055765	0.962609	0.854796	0.994662	1.012841	1.004078	1.117439	1.206335
Community Services	0.022429	0.025176	0.024992	0.024954	0.024928	0.025	0.025	0.026894
Veterans	0.019051	0.015105	0.012237	0.011697	0.011651	0.011243	0.012732	0.007994
Road District 1	1.223011	1.200654	1.083042	0.831793	0.683274	0.85477	1.071687	1.071687
Co. Road Diverted	0.030553	0.024951	0.019889	0.018666	0.043719	0.041193	0.04694	0.04694
County Flood Control	0	0	0	0	0	0	0.069946	0.07175
	<u>2.350809</u>	<u>2.228495</u>	<u>1.994956</u>	<u>1.881772</u>	<u>1.776413</u>	<u>1.936284</u>	<u>2.343744</u>	<u>2.431600</u>

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



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Sales tax

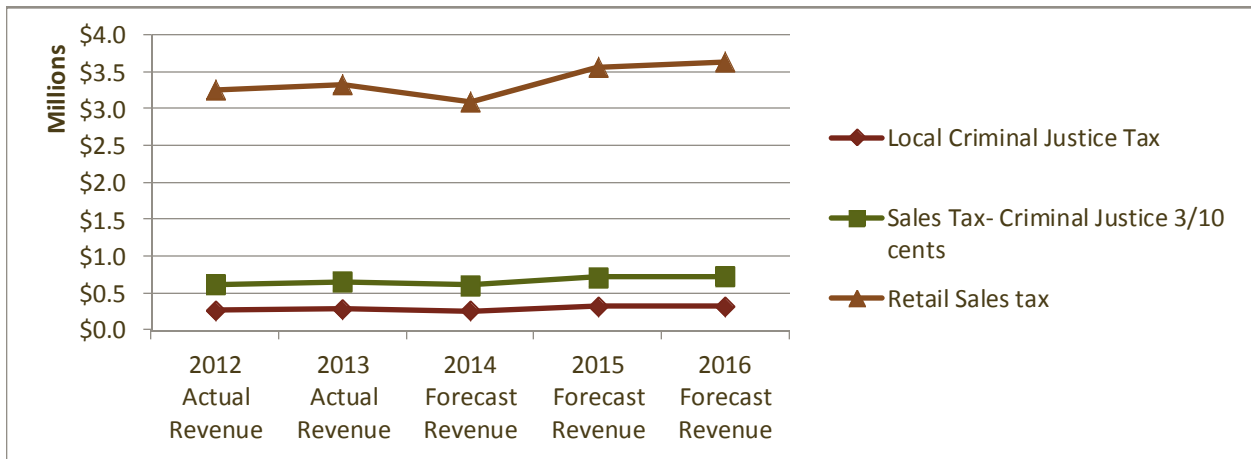
Sales tax revenue accounts for the largest (31.46% in 2015 and 31.31% in 2016) share of the City’s tax revenue source. The City uses the regular sales tax revenue mainly to support General Fund operations, road projects, capital projects, and to service the City’s unlimited general obligation debts.

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.

The table below outlines the sales tax revenue forecast for 2015 and 2016 in comparison with the past two years of actuals.

	2012 Actual Revenue	2013 Actual Revenue	2014 Forecast Revenue	2015 Forecast Revenue	2016 Forecast Revenue
Local Criminal Justice Tax	\$276,352	\$289,702	\$261,824	\$325,824	\$329,824
Sales Tax- Criminal Justice 3/10 cents	629,112	662,077	614,000	720,120	734,522
Retail Sales tax	3,263,291	3,337,276	3,100,000	3,575,000	3,646,000
Total Sales Taxes	\$4,168,755	\$4,289,055	\$3,975,824	\$4,620,944	\$4,710,346

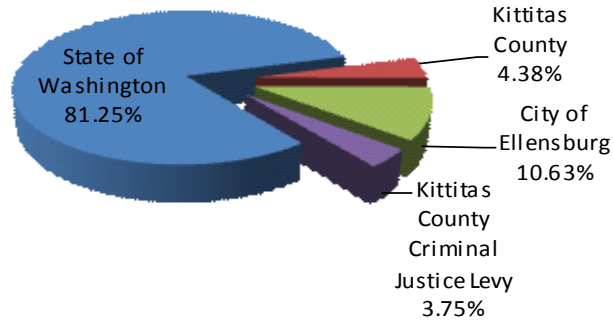


The regular sales tax revenue is experiencing a slight incline in all areas except construction.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

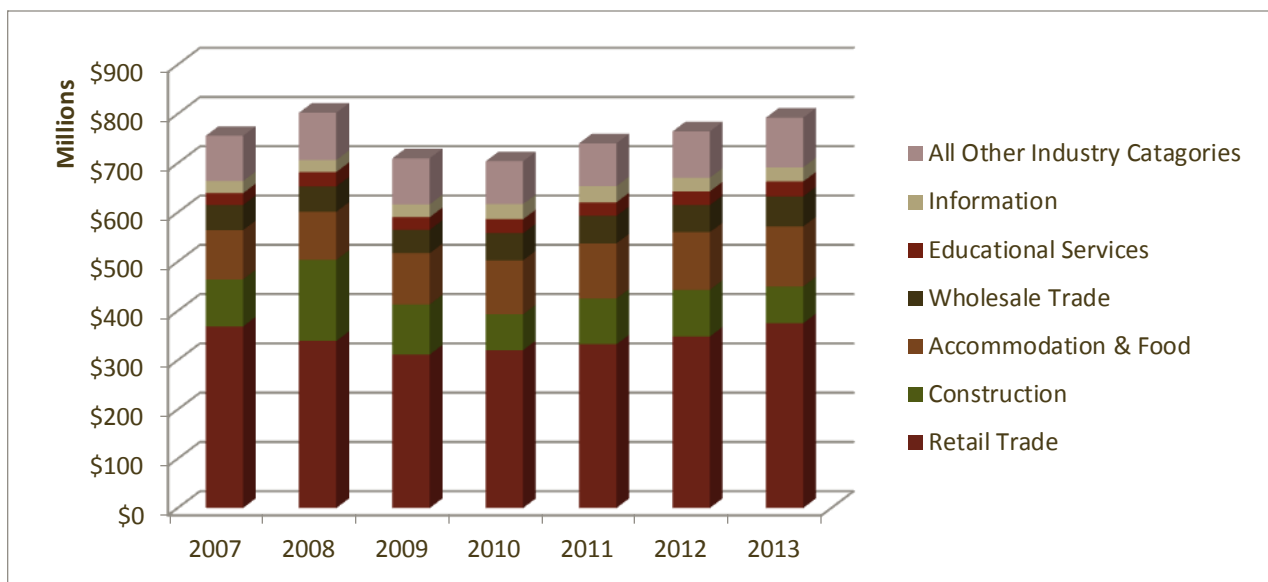
The following is the distribution of the City of Ellensburg sales tax, currently the rate is 8%:

Jurisdiction	Tax
State of Washington	
Kittitas County	
City of Ellensburg	
Kittitas County Criminal Justice Levy	



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

Industry Category	2008	2009	2010	2011	2012	2013
Retail Trade	\$339,143,620	\$311,555,647	\$320,512,953	\$332,257,365	\$347,997,613	\$375,095,073
Construction	164,633,911	101,756,731	72,727,475	93,095,343	95,045,934	74,813,229
Accommodation & Food	97,637,173	103,860,564	109,602,500	111,901,474	116,694,818	121,553,624
Wholesale Trade	51,479,472	47,625,830	54,879,137	55,698,273	55,163,947	61,202,191
Educational Services	29,262,952	25,725,110	28,574,986	27,674,327	27,834,800	30,099,154
Information	24,478,747	26,028,836	30,594,755	32,848,229	27,806,906	28,899,501
All Other Industry Categories	95,736,411	93,360,930	87,107,414	86,940,424	93,978,091	100,621,299
All Industries	\$802,372,286	\$709,913,648	\$703,999,220	\$740,415,435	\$764,522,109	\$792,284,071



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Utility Taxes

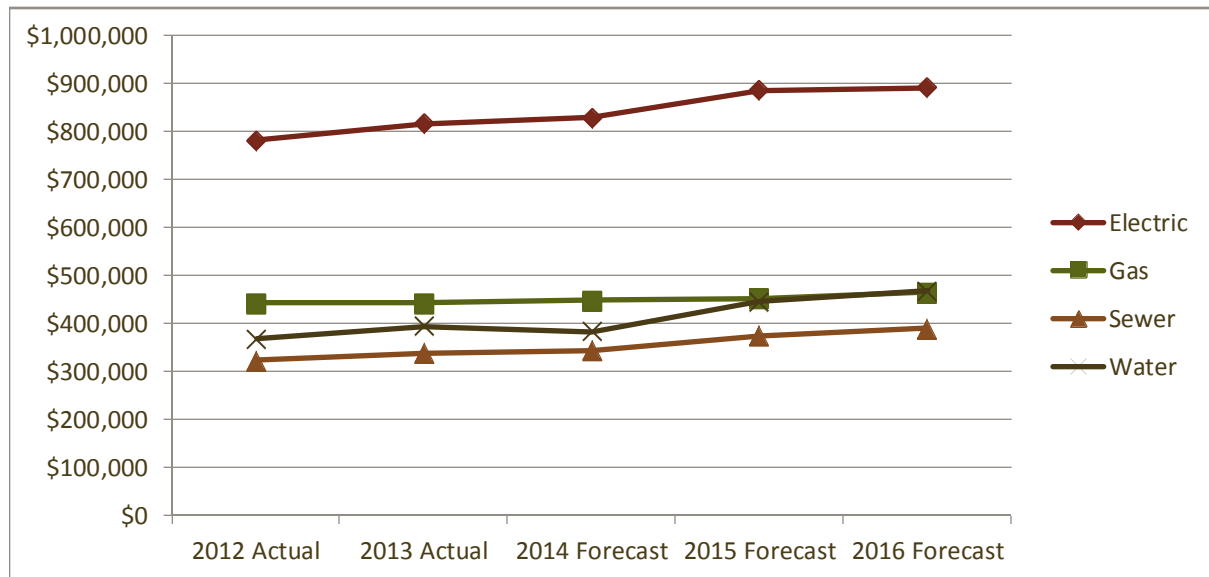
The following are the utility taxes collected by the City. The City owned utilities account for 70.9% in 2015 and 71.4% in 2016 of the total utility tax receipts.

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

	2012 Actual Revenue	2013 Actual Revenue	2014 Forecast Revenue	2015 Forecast Revenue	2016 Forecast Revenue
Cable	\$199,639	\$189,384	\$154,427	\$179,445	\$180,445
Electric	787,479	821,696	836,833	893,231	899,326
Garbage	191,959	234,543	193,000	281,368	281,368
Gas	444,274	443,571	448,921	452,973	465,906
Sewer	324,708	338,914	344,551	375,354	390,368
Telephone	440,185	407,437	525,000	421,200	421,200
Water	368,888	395,109	383,416	447,077	469,431
Grand Total	\$2,757,132	\$2,830,653	\$2,886,148	\$3,050,648	\$3,108,044

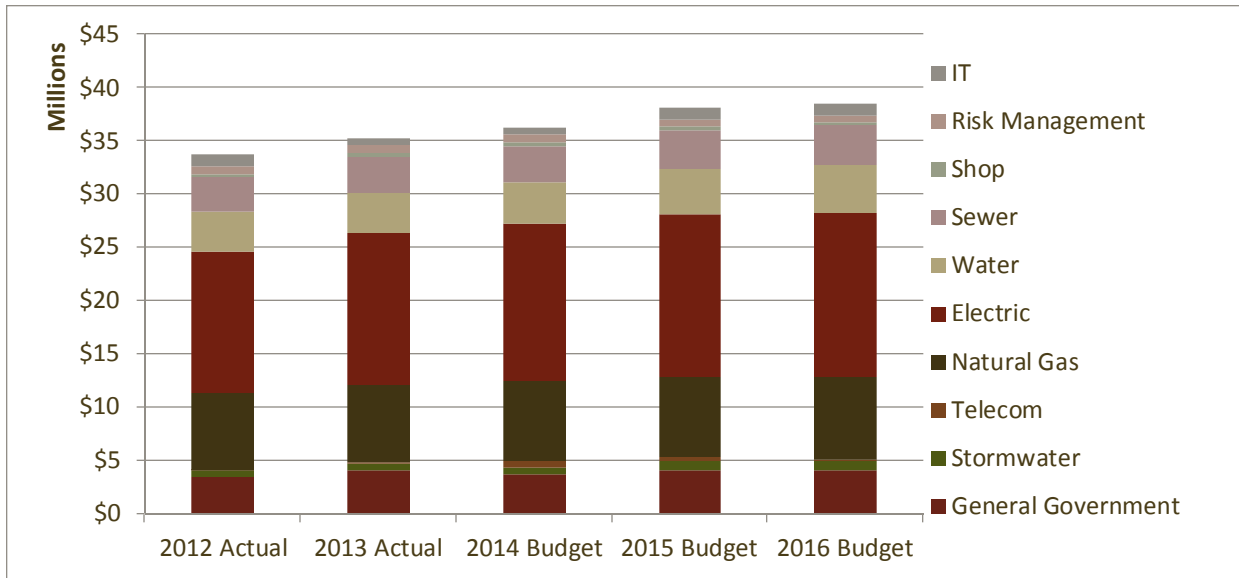
The following is the portion of utility tax revenue generated from the City's Utility departments:

	2012 Actual Paid	2013 Actual Paid	2014 Forecast Payment	2015 Forecast Payment	2016 Forecast Payment
Electric	\$782,966	\$817,336	\$830,833	\$887,231	\$893,326
Gas	444,274	443,571	448,921	452,973	465,906
Sewer	324,708	338,914	344,551	375,354	390,368
Water	368,888	395,109	383,416	447,077	469,431
Total	\$1,920,836	\$1,994,930	\$2,007,721	\$2,162,635	\$2,219,031



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Charges for Goods and Services



	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
General Government	\$3,509,339	\$4,124,643	\$3,796,663	\$4,096,584	\$4,129,106
Stormwater	568,551	662,363	582,752	867,654	885,006
Telecom	30,523	60,870	619,471	340,443	56,500
Natural Gas	7,311,339	7,322,725	7,548,340	7,588,047	7,797,539
Electric	13,186,271	14,170,349	14,701,341	15,262,135	15,354,857
Water	3,793,415	3,858,269	3,856,758	4,281,367	4,494,272
Sewer	3,239,368	3,371,958	3,472,610	3,601,895	3,744,888
Shop	290,056	286,881	293,658	293,658	293,658
Risk Management	754,308	754,308	754,308	638,107	670,012
IT	1,048,266	668,355	641,490	1,203,968	1,137,134
Grand Total	\$33,731,434	\$35,280,722	\$36,267,391	\$38,173,858	\$38,562,972

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

Charges for Goods and Services account for 64.92% of the total City revenue in 2015 and 69.23% in 2016. Proprietary funds account for 89.3% of the total Charges for Goods and Services revenue. The General Fund accounts for the majority of the remaining 10.7% of the charges for services and is mostly comprised of accounting, meter reading, cashiering, legal, human resources, and general administrative services provided to the enterprise funds. The General Fund’s charges for services is mostly the charges for providing accounting, meter reading, cashiering, legal, human resources, and the general administrative services to the enterprise funds.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Appropriations Summary - 2015

	Personal Services	Services & Supplies	Capital Outlay	Debt Service	Interfund Transfers	Total Expense/ Expenditure
City General	\$191,385	\$904,768	\$0	\$1,699,997	\$0	\$2,796,150
Finance	1,313,750	296,989	0	0	0	1,610,739
Administration	672,972	203,916	0	0	0	876,888
Police	3,311,961	1,151,838	0	0	0	4,463,799
Community Development	683,752	240,573	0	0	0	924,325
Engineering	819,187	92,551	0	0	0	911,738
Parks & Recreation	1,402,542	834,509	0	0	0	2,237,051
Library	735,001	245,000	80,500	0	0	1,060,501
Street	701,935	1,162,288	0	0	0	1,864,223
Arterial Street	0	694,592	3,745,623	0	0	4,440,215
Traffic Impact Fee	0	5,000	0	0	900,000	905,000
Ellensburg Public Transit	0	107,500	0	0	0	107,500
Criminal Justice	743,168	15,666	0	0	0	758,834
Drug	0	10,000	0	0	0	10,000
Sales Tax	0	0	0	0	3,449,668	3,449,668
CATV Ops & Maintenance	0	95,501	0	0	0	95,501
CATV Capital	0	0	35,250	0	0	35,250
Police Equipment Reserve	0	0	50,700	0	0	50,700
Park Acquisitions	0	0	170,000	0	0	170,000
Lodging Tax	0	451,996	125,000	0	0	576,996
Geddis Building Fund	0	40,340	0	0	0	40,340
Special Project	0	0	0	0	0	0
2010 Maintenance Bond	0	0	0	213,953	0	213,953
Library Bond Debt	0	0	0	149,402	0	149,402
LID Guarantee Fund	0	0	0	0	47,296	47,296
2010 GO Maintenance Bond Fund	0	57,067	0	0	0	57,067
General Capital Projects	0	0	75,146	0	0	75,146
Sidewalk Improvements	0	66,000	120,000	0	45,000	231,000
Stormwater	236,572	362,805	1,566,000	0	120,000	2,285,377
Telecommunications	18,221	170,555	0	96,557	0	285,333
Natural Gas	1,304,763	6,677,059	5,000	0	0	7,986,822
Electric	1,856,403	13,212,476	4,774,249	615,294	0	20,458,422
Water	809,344	2,647,621	1,205,250	738,551	872,135	6,272,901
Water Construction	0	0	800,000	0	0	800,000
Sewer	1,115,322	2,094,125	840,000	295,937	0	4,345,384
Shop & Equipment	424,783	753,763	572,500	0	0	1,751,046
Health Insurance	3,900	2,001,416	0	0	0	2,005,316
Risk Management	0	614,897	0	0	0	614,897
IT Fund	342,103	409,680	568,700	0	0	1,320,483
Library Trust	0	2,400	6,400	0	0	8,800
Hal Holmes Trust	0	0	0	0	39,243	39,243
Fire Relief & Pension Trust	163,015	0	0	0	0	163,015
	\$16,850,079	\$35,622,891	\$14,740,318	\$3,809,691	\$5,473,342	\$76,496,321

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Appropriations Summary - 2016

	Personal Services	Services & Supplies	Capital Outlay	Debt Service	Interfund Transfers	Total Expense/ Expenditure
City General	\$217,356	\$934,693	\$0	\$293,347	\$0	\$1,445,396
Finance	1,371,643	283,288	0	0	0	1,654,931
Administration	704,858	201,366	0	0	0	906,224
Police	3,479,889	1,194,140	0	0	0	4,674,029
Community Development	712,417	274,855	0	0	0	987,272
Engineering	856,340	87,778	0	0	0	944,118
Parks & Recreation	1,442,711	835,523	0	0	0	2,278,234
Library	756,615	191,606	80,500	0	0	1,028,721
Street	727,688	1,163,635	0	0	0	1,891,323
Arterial Street	0	161,000	772,000	0	0	933,000
Traffic Impact Fee	0	5,000	0	0	0	5,000
Ellensburg Public Transit	0	132,500	0	0	0	132,500
Criminal Justice	778,968	15,666	0	0	0	794,634
Drug	0	9,745	0	0	0	9,745
Sales Tax	0	0	0	0	3,760,841	3,760,841
CATV Ops & Maintenance	0	96,228	0	0	0	96,228
CATV Capital	0	0	0	0	0	0
Police Equipment Reserve	0	0	51,500	0	0	51,500
Park Acquisitions	0	0	0	0	0	0
Lodging Tax	0	484,000	110,000	0	0	594,000
Geddis Building Fund	0	0	0	0	0	0
Special Project	0	0	0	0	0	0
2010 Maintenance Bond	0	0	0	215,653	0	215,653
Library Bond Debt	0	0	0	157,102	0	157,102
LID Guarantee Fund	0	0	0	0	0	0
2010 GO Maintenance Bond Fund	0	0	0	0	0	0
General Capital Projects	0	0	0	0	0	0
Sidewalk Improvements	0	66,000	80,000	0	257,000	403,000
Stormwater	242,821	371,138	234,000	0	130,000	977,959
Telecommunications	19,046	66,410	0	96,557	0	182,013
Natural Gas	1,361,680	6,925,210	165,000	0	0	8,451,890
Electric	1,802,186	13,066,697	356,122	627,100	0	15,852,105
Water	825,985	2,644,872	452,000	737,810	0	4,660,667
Water Construction	0	0	0	0	0	0
Sewer	1,162,078	2,048,952	922,000	296,976	0	4,430,006
Shop & Equipment	431,153	712,118	162,000	0	0	1,305,271
Health Insurance	4,000	2,084,209	0	0	0	2,088,209
Risk Management	0	632,300	0	0	0	632,300
IT Fund	356,660	393,841	449,500	0	0	1,200,001
Library Trust	0	2,400	6,400	0	0	8,800
Hal Holmes Trust	0	0	0	0	0	0
Fire Relief & Pension Trust	166,025	0	0	0	0	166,025
	\$17,420,119	\$35,085,170	\$3,841,022	\$2,424,545	\$4,147,841	\$62,918,697

2015-2016 Biennial Budget Ordinance

ORDINANCE NO. 4692

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ELLENSBURG, WASHINGTON, ADOPTING THE 2015-2016 BIENNIAL BUDGET FOR THE CITY OF ELLENSBURG, WASHINGTON.

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 biennial 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 2015-2016 was advertised and held on October 6, 2014, November 17, 2014, and December 1, 2014 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 15, 2014 for the purpose of adopting a final budget for the two-year fiscal biennium 2015-2016, 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. **2015-2016 Biennial Budget Adoption.** The 2015-2016 Biennial Budget for the City of Ellensburg for the period January 1, 2015 through December 31, 2016, as determined in the Preliminary 2015-2016 Biennial Budget and as revised per Exhibit A by the City Council, is hereby adopted.

Section 2. **2015-2016 Non-Represented Salary Schedule.** The 2015-2016 Non-Represented Salary Schedule, Exhibit B, is included as required by RCW 35A.34.070 and is hereby adopted.

Section 3. **Copies of the biennial budget to be filed.** The City Clerk is directed to keep a complete copy of the final 2015-2016 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 4. **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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 5. **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.

Section 6. **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 15th day of December, 2014.




Mayor

Attest: 

City Clerk

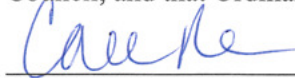
Approved as to form:



City Attorney

Publish: December 18, 2014

I, Coreen M. Reno, City Clerk of said City, do hereby certify that Ordinance No. 4692 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. 4692 was published as required by law.



COREEN M. RENO, CMC

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Ordinance No. 4692

Exhibit A

2015 Summary of Revenue and Expenditures - All Funds

Fund/Department	Budgeted Beg Fund Balance	2015 Revenues	2015 Expenditures	Budgeted Ending Fund Balance
General Fund				
City General	3,006,702	10,220,581	2,796,150	
Finance		1,827,210	1,610,739	
Administration		465,297	876,888	
Police		155,718	4,463,799	
Community Development		506,001	924,325	
Engineering		734,533	911,738	
Parks & Recreation		475,938	2,237,051	
Library		218,544	1,060,501	
Total General Fund	3,006,702	14,603,822	14,881,191	2,729,333
Special Revenue Funds:				
Street	479,591	1,655,136	1,864,223	270,504
Arterial Street	1,287,742	3,585,245	4,440,215	432,772
Traffic Impact Fee	923,500	115,100	905,000	133,600
Ellensburg Public Transit	121,454	107,500	107,500	121,454
Criminal Justice	289,071	720,520	758,834	250,757
Drug	16,545	1,600	10,000	8,145
Sales Tax	853,051	3,580,000	3,449,668	983,383
CATV Ops. and & Maint.	36,637	93,200	95,501	34,336
CATV Capital	82,753	50	35,250	47,553
Police Equipment Reserve	26,589	30,000	50,700	5,889
Park Acquisitions	177,605	186,800	170,000	194,405
Lodging Tax	395,909	453,000	576,996	271,913
Geddis Building Fund	55,959	127,360	40,340	142,979
Special Project	4,205	0	0	4,205
Total Special Revenue Funds	4,750,611	10,655,511	12,504,227	2,901,895
Debt Service Funds				
2010 Maintenance Bond	39,902	213,953	213,953	39,902
Library Bond Debt	50,486	150,000	149,402	51,084
LID Guarantee Fund	92,793	0	47,296	45,497
Total Debt Service Funds	183,181	363,953	410,651	136,483
Capital Project Funds				
2010 GO Maint Bond Fund	57,042	75	57,067	50
General Capital Projects	61,321	47,296	75,146	33,471
Sidewalk Improvements	381,859	150,400	231,000	301,259
Total Capital Project Funds	500,222	197,771	363,213	334,780
Trust & Agency Funds				
Library Trust	289,649	7,500	8,800	288,349
Hal Holmes Trust	39,243	0	39,243	0
Fire Relief & Pension Trust	396,938	21,380	163,015	255,303
Total Trust & Agency Funds	725,830	28,880	211,058	543,652
Enterprise Funds				
Stormwater	117,608	2,167,809	2,285,377	40
Telecommunications	104,816	340,443	285,333	159,926
Gas	2,498,636	7,591,547	7,986,822	2,103,361
Light	11,487,891	15,594,806	20,458,422	6,624,275
Water	2,720,002	4,559,267	6,272,901	1,006,368
Water Construction	76,696	872,135	800,000	148,831
Sewer	3,264,345	3,755,995	4,345,384	2,674,956
Total Enterprise Funds	20,269,994	34,882,002	42,434,239	12,717,757
Internal Service Funds				
Shop & Equipment	3,337,690	3,266,638	1,751,046	4,853,282
Health Insurance	683,954	2,006,801	2,005,316	685,439
Risk Management	461,300	638,907	614,897	485,310
IT Fund	367,430	1,204,968	1,320,483	251,915
Total Internal Service Funds	4,850,374	7,117,314	5,691,742	6,275,946
Grand Total	\$34,286,914	\$67,849,253	\$76,496,321	\$25,639,846

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Ordinance No. 4692

Exhibit A

2016 Summary of Revenue and Expenditures - All Funds

Fund/Department	Budgeted Beg Fund Balance	2016 Revenues	2016 Expenditures	Budgeted Ending Fund Balance
General Fund				
City General	2,729,333	9,020,878	1,445,396	
Finance		1,855,541	1,654,931	
Administration		474,604	906,224	
Police		155,739	4,674,029	
Community Development		324,001	987,272	
Engineering		734,658	944,118	
Parks & Recreation		485,788	2,278,234	
Library		162,724	1,028,721	
Total General Fund	2,729,333	13,213,933	13,918,925	2,024,341
Special Revenue Funds:				
Street	270,504	1,655,685	1,891,323	34,866
Arterial Street	432,772	880,287	933,000	380,059
Traffic Impact Fee	133,600	95,100	5,000	223,700
Ellensburg Public Transit	121,454	132,500	132,500	121,454
Criminal Justice	250,757	734,922	794,634	191,045
Drug	8,145	1,600	9,745	0
Sales Tax	983,383	3,651,000	3,760,841	873,542
CATV Ops. and & Maint.	34,336	93,200	96,228	31,308
CATV Capital	47,553	50	0	47,603
Police Equipment Reserve	5,889	51,188	51,500	5,577
Park Acquisitions	194,405	36,800	0	231,205
Lodging Tax	271,913	485,000	594,000	162,913
Geddis Building Fund	142,979	0	0	142,979
Special Project	4,205	0	0	4,205
Total Special Revenue Funds	2,901,895	7,817,332	8,268,771	2,450,456
Debt Service Funds				
2010 Maintenance Bond	39,902	215,653	215,653	39,902
Library Bond Debt	51,084	150,000	157,102	43,982
LID Guarantee Fund	45,497	0	0	45,497
Total Debt Service Funds	136,483	365,653	372,755	129,381
Capital Project Funds				
2010 GO Maint Bond Fund	50	0	0	50
General Capital Projects	33,471	0	0	33,471
Sidewalk Improvements	301,259	150,400	403,000	48,659
Total Capital Project Funds	334,780	150,400	403,000	82,180
Trust & Agency Funds				
Library Trust	288,349	7,500	8,800	287,049
Hal Holmes Trust	0	0	0	0
Fire Relief & Pension Trust	255,303	162,669	166,025	251,947
Total Trust & Agency Funds	543,652	170,169	174,825	538,996
Enterprise Funds				
Stormwater	40	1,095,661	977,959	117,742
Telecommunications	159,926	56,500	182,013	34,413
Gas	2,103,361	7,801,039	8,451,890	1,452,510
Light	6,624,275	15,694,878	15,852,105	6,467,048
Water	1,006,368	4,772,172	4,660,667	1,117,873
Water Construction	148,831	0	0	148,831
Sewer	2,674,956	3,898,988	4,430,006	2,143,938
Total Enterprise Funds	12,717,757	33,319,238	34,554,640	11,482,355
Internal Service Funds				
Shop & Equipment	4,853,282	1,852,638	1,305,271	5,400,649
Health Insurance	685,439	2,095,111	2,088,209	692,341
Risk Management	485,310	670,812	632,300	523,822
IT Fund	251,915	1,138,134	1,200,001	190,048
Total Internal Service Funds	6,275,946	5,756,695	5,225,781	6,806,860
Grand Total	\$25,639,846	\$60,793,420	\$62,918,697	\$23,514,569

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Ordinance No. 4692

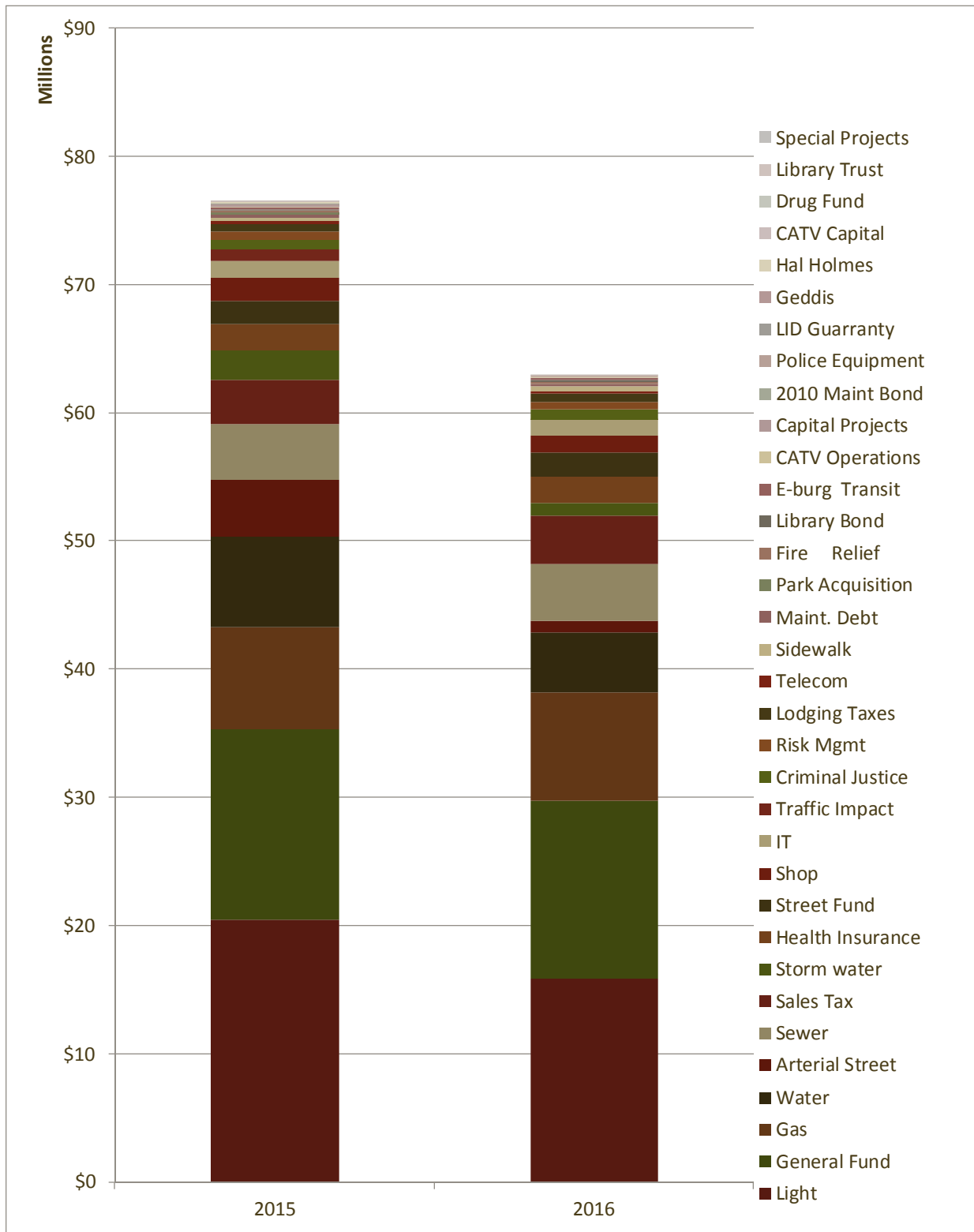
Exhibit B

2015 Non-Rep Salary Schedule	2014 Salary		2015 Range		Proposal										
					Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
	Position	Min	Max	Min	Max	75.0%	77.5%	80.0%	82.5%	85.0%	87.5%	90.0%	92.5%	95.0%	97.5%
Assistant Building Official	4529	6039	4620	6160	4620	4774	4928	5082	5236	5390	5544	5698	5852	6006	6160
Building Inspector	3724	4966	3799	5065	3799	3926	4052	4179	4305	4432	4559	4685	4812	4939	5065
Building Inspector	3724	4966	3799	5065	3799	3926	4052	4179	4305	4432	4559	4685	4812	4939	5065
Building Inspector II	4067	5422	4148	5530	4148	4286	4424	4563	4701	4839	4977	5116	5254	5392	5530
Building Official			4914	6552	4914	5078	5242	5405	5569	5733	5897	6061	6224	6388	6552
Community Development Director	6447	8596	6576	8768	6576	6795	7014	7234	7453	7672	7891	8110	8330	8549	8768
Planning Supervisor	4818	6424	4914	6552	4914	5078	5242	5406	5570	5733	5897	6061	6225	6389	6552
Energy Services Director	7969	10625	8128	10838	8128	8399	8670	8941	9212	9483	9754	10025	10296	10567	10838
Executive Assistant- Energy Services	3419	4558	3487	4649	3487	3603	3719	3836	3952	4068	4184	4300	4417	4533	4649
Gas Engineer	6107	8142	6229	8305	6229	6436	6644	6851	7059	7267	7474	7682	7890	8097	8305
Gas Engineering & Operations Mgr	6473	8631	6603	8804	6603	6823	7043	7263	7483	7703	7923	8143	8363	8584	8804
IT & Telecommunications Manager			5406	7208	5406	5586	5766	5947	6127	6307	6487	6667	6848	7028	7208
IT Systems Administrator	4829	6439	4926	6568	4926	5090	5254	5418	5583	5747	5911	6075	6239	6404	6568
Light Engineering & Operations Mgr	6552	8736	6683	8911	6683	6906	7129	7351	7574	7797	8020	8242	8465	8688	8911
Network/Desktop Analyst	4250	5666	4334	5779	4334	4479	4623	4768	4912	5057	5201	5346	5490	5635	5779
Operations Analyst - ES	3794	5058	3869	5159	3869	3998	4127	4256	4385	4514	4643	4772	4901	5030	5159
Operations Supervisor- Electric	6107	8142	6229	8305	6229	6436	6644	6851	7059	7267	7474	7682	7890	8097	8305
Power and Gas Manager	5300	7067	5406	7208	5406	5586	5767	5947	6127	6307	6488	6668	6848	7028	7208
Project Engineer	6107	8142	6229	8305	6229	6436	6644	6851	7059	7267	7474	7682	7890	8097	8305
Rate Analyst	4041	5388	4122	5496	4122	4259	4397	4534	4671	4809	4946	5084	5221	5358	5496
Senior Electrical Engineer	6181	8241	6304	8406	6304	6515	6725	6935	7145	7355	7565	7775	7986	8196	8406
Accounting Analyst	3793	5058	3869	5159	3869	3998	4127	4256	4385	4514	4643	4772	4901	5030	5159
Accounting Manager	4813	6417	4909	6545	4909	5073	5236	5400	5564	5727	5891	6054	6218	6382	6545
City Clerk	4062	5416	4143	5525	4143	4282	4420	4558	4696	4834	4972	5110	5248	5386	5525
Finance Director	7485	9980	7485	9980	7485	7735	7984	8234	8483	8733	8982	9232	9481	9731	9980
Utility Services Supervisor	4228	5637	4312	5750	4312	4456	4600	4744	4887	5031	5175	5319	5462	5606	5750
Senior Financial Analyst/Budget Off	4813	6417	4909	6545	4909	5073	5236	5400	5564	5727	5891	6054	6218	6382	6545
Librarian	3654	4872	3869	5159	3869	3998	4127	4256	4385	4514	4643	4772	4901	5030	5159
Library Director	5749	7665	6010	8013	6010	6210	6410	6611	6811	7011	7212	7412	7612	7813	8013
City Attorney	6992	9322	7131	9508	7131	7369	7607	7844	8082	8320	8558	8795	9033	9271	9508
City Manager	9062	12083	9243	12325	9243	9552	9860	10168	10476	10784	11092	11400	11708	12017	12325
Executive Assistant- Manager	3419	4558	3487	4649	3487	3603	3719	3836	3952	4068	4184	4300	4417	4533	4649
Executive Assistant/Asst. City Clerk	3419	4558	3487	4649	3487	3603	3719	3836	3952	4068	4184	4300	4417	4533	4649
HR Director	5749	7665	6010	8013	6010	6210	6410	6611	6811	7011	7212	7412	7612	7813	8013
HR Specialist	3825	5100	3901	5202	3901	4032	4162	4292	4422	4552	4682	4812	4942	5072	5202
Aquatic & Recreation Supervisor	4088	5451	4170	5560	4170	4309	4448	4587	4726	4865	5004	5143	5282	5421	5560
Parks & Recreation Director	5749	7665	6010	8013	6010	6210	6410	6611	6811	7011	7212	7412	7612	7813	8013
Police Records Supervisor	3564	4752	3635	4847	3635	3756	3878	3999	4120	4241	4362	4484	4605	4726	4847
Police Captain	6010	8013	6130	8173	6130	6334	6538	6743	6947	7151	7356	7560	7764	7969	8173
Police Captain	6010	8013	6130	8173	6130	6334	6538	6743	6947	7151	7356	7560	7764	7969	8173
Police Chief	6618	8824	6951	9268	6951	7183	7414	7646	7878	8110	8341	8573	8805	9036	9268
Animal Shelter Manager	3641	4854	3713	4951	3713	3837	3961	4085	4208	4332	4456	4580	4704	4827	4951
Assistant City Engineer	5012	6682	5112	6816	5112	5282	5453	5623	5793	5964	6134	6304	6475	6645	6816
Assistant Public Works Director	6107	8142	6229	8305	6229	6436	6644	6851	7059	7267	7474	7682	7890	8097	8305
City Engineer	6107	8142	6229	8305	6229	6436	6644	6851	7059	7267	7474	7682	7890	8097	8305
Civil Engineer	4692	6256	4786	6381	4786	4945	5105	5264	5424	5583	5743	5902	6062	6221	6381
Civil Engineer	4692	6256	4786	6381	4786	4945	5105	5264	5424	5583	5743	5902	6062	6221	6381
Executive Assistant- Public Works	3419	4558	3487	4649	3487	3603	3719	3836	3952	4068	4184	4300	4417	4533	4649
Operations Analyst	3794	5058	3869	5159	3869	3998	4127	4256	4385	4514	4643	4772	4901	5030	5159
Operations Analyst	3794	5058	3869	5159	3869	3998	4127	4256	4385	4514	4643	4772	4901	5030	5159
Public Works Director	6992	9322	7132	9509	7132	7369	7607	7845	8083	8320	8558	8796	9033	9271	9509
Civil Service/Chief Examiner	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150
Stormwater Utility Manager	4692	6256	4786	6381	4786	4945	5105	5264	5424	5583	5743	5903	6062	6222	6381

Budget by Fund

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Annually Budgeted Resource Use by Fund



2015 Budget by Fund

2015 Budget by Fund	Special Service Revenue Funds										
	General Fund	Street Fund	Arterial Street	Traffic Impact	E-burg Transit	Criminal Justice	Drug Fund	Sales Tax	CATV Operations	CATV Capital	Police Equipment
Available Resources											
Beginning Fund Balance	3,006,702	479,591	1,287,742	923,500	121,454	289,071	16,545	853,051	36,637	82,753	26,589
Revenues											
Taxes	6,223,288					720,120		3,575,000	93,200		
Licenses & Permits	558,250		4,000								
Intergovernmental	269,550	253,036	2,482,530								
Charges for Services	3,791,084	81,000		114,500	75,000						
Fines & Forfeits	287,600						1,600				
Miscellaneous	214,607	1,100	500	600	400			5,000		50	
Total Revenues	11,344,579	335,136	2,487,030	115,100	75,000	720,520	1,600	3,580,000	93,200	50	50
Other Resources											
Transfers	1,859,243	1,320,000	1,098,215		32,500						30,000
Long-Term Debt Issuance											
Others	1,400,000										
Total Other Resources	3,259,243	1,320,000	1,098,215		32,500						30,000
Total Available Resources	17,610,524	2,134,727	4,872,987	1,038,600	228,954	1,009,591	18,145	4,433,051	129,837	82,803	56,589
Use of Resources											
Expenditures											
Wages	6,339,860	478,113				541,282					
Benefits	2,790,690	223,822				201,866					
Supplies	530,321	429,050				7,833	10,000				
Services	2,179,331	454,243	676,592		107,500	7,833			75,000		
Intergovernmental	692,485	96,000	3,000						5,000		
Capital Outlay	80,500		3,745,623							35,250	50,700
Debt Services	1,699,997										
Interfund Payments	568,007	182,995	15,000	5,000					15,501		
Total Expenditures	14,881,191	1,864,223	4,440,215	5,000	107,500	758,834	10,000		95,501	35,250	50,700
Other Uses											
Transfers				900,000				3,449,668			
Total Other Uses				900,000				3,449,668			
Total Use of Resources	14,881,191	1,864,223	4,440,215	905,000	107,500	758,834	10,000	3,449,668	95,501	35,250	50,700
Change in Fund Balance	-277,369	-209,087	-854,970	-789,900	-8,400	-38,314	-8,400	130,332	-2,301	-35,200	-20,700
Ending Fund Balance	2,729,333	270,504	432,772	133,600	121,454	250,757	8,145	983,383	34,336	47,553	5,889
% Change in Fund Balance	-9.23%	-43.60%	-66.39%	-85.53%	0.00%	-13.25%	-50.77%	15.28%	-6.28%	-42.54%	-77.85%
Fund Balance as % of Total	18.34%	14.51%	9.75%	14.76%	112.98%	33.05%	81.45%	28.51%	35.95%	134.90%	11.62%

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

2015 Budget by Fund --
Continued

	Special Service Rev. Funds, Contd.		Debt Service Funds			Capital Project Funds			Enterprise Funds			
	Park Acquisition	Lodging Taxes	Geddiss	Special Projects	Maint. Debt	Library Bond	LID Guarranty	2010 Maint Bond	Capital Projects	Sidewalk	Storm water	Telecom
Available Resources												
Beginning Fund Balance	177,605	395,909	55,959	4,205	39,902	50,486	92,793	57,042	61,321	381,859	117,608	104,816
Revenues												
Taxes		452,000				150,000				150,000		
Licenses & Permits												
Intergovernmental	151,800											1,300,000
Charges for Services	35,000											867,654
Fines & Forfeits												340,443
Miscellaneous	1,000	127,360						75		400		155
Total Revenues	186,800	453,000	127,360			150,000		75		150,400	2,167,809	340,443
Other Resources												
Transfers					213,953					47,296		
Long-Term Debt Issuance												
Others												
Total Other Resources					213,953					47,296		
Total Available Resources	364,405	848,909	183,319	4,205	253,855	200,486	92,793	57,117	108,617	532,259	2,285,417	445,259
Use of Resources												
Expenditures												
Wages											163,930	13,152
Benefits											72,642	5,069
Supplies		32,996	1,400							3,000	14,000	50,000
Services		900	38,940					57,067		43,000	139,122	67,403
Intergovernmental		418,100										30,000
Capital Outlay	170,000	125,000							75,146	120,000	1,566,000	
Debt Services					213,953	149,402						96,557
Interfund Payments									20,000		209,683	23,152
Total Expenditures	170,000	576,996	40,340		213,953	149,402		57,067	75,146	186,000	2,165,377	285,333
Other Uses												
Transfers							47,296			45,000	120,000	
Total Other Uses							47,296			45,000	120,000	
Total Use of Resources	170,000	576,996	40,340	0	213,953	149,402	47,296	57,067	75,146	231,000	2,285,377	285,333
Change in Fund Balance	16,800	-123,996	87,020		598	-47,296	-47,296	-56,992	-27,850	-80,600	-117,568	55,110
Ending Fund Balance	194,405	271,913	142,979	4,205	39,902	51,084	45,497	50	33,471	301,259	40	159,926
% Change in Fund Balance	9.46%	-31.32%	155.51%	0.00%	0.00%	1.18%	-50.97%	-99.91%	-45.42%	-21.11%	-99.97%	52.58%
Fund Balance as % of Total	114.36%	47.13%	354.43%	N/A	18.65%	34.19%	96.20%	0.09%	44.54%	130.42%	0.00%	56.05%

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

2015 Budget by Fund –
Continued

	Enterprise Funds, Contd.			Internal Service Funds				Trust Funds			
	Gas	Light	Water	Sewer	Shop	IT	Health Insurance	Risk Mgmt	Library Trust	Hal Holmes	Fire Relief
Available Resources											
Beginning Fund Balance	2,498,636	11,487,891	2,796,698	3,264,345	3,337,690	367,430	683,954	461,300	289,649	39,243	396,938
Revenues											
Taxes											
Licenses & Permits				500							
Intergovernmental											
Charges for Services	7,588,047	15,262,135	4,281,367	3,601,895	293,658	1,203,968		638,107			20,880
Fines & Forfeits											
Miscellaneous	3,500	67,671	12,400	9,600	1,567,480	1,000	1,907,801	800	7,500		500
Total Revenues	7,591,547	15,329,806	4,294,267	3,611,495	1,861,138	1,204,968	1,907,801	638,907	7,500		21,380
Other Resources											
Transfers			872,135								
Long-Term Debt Issuance		265,000			1,400,000						
Others			265,000	144,500	5,500		99,000				
Total Other Resources		265,000	1,137,135	144,500	1,405,500		99,000				
Total Available Resources	10,090,183	27,082,697	8,228,100	7,020,340	6,604,328	1,572,398	2,690,755	1,100,207	297,149	39,243	418,318
Use of Resources											
Expenditures											
Wages	927,063	1,380,658	537,353	743,322	281,333	230,402	3,900				67,000
Benefits	377,700	475,745	271,991	372,000	143,450	111,701					96,015
Supplies	4,498,596	8,942,933	256,300	137,100	374,100	85,450			2,000		
Services	1,183,715	2,748,504	1,420,564	1,064,749	256,497	312,230	2,001,416	614,897	400		
Intergovernmental				1,000		12,000					
Capital Outlay	5,000	4,774,249	2,005,250	840,000	572,500	568,700			6,400		
Debt Services		615,294	738,551	295,937							
Interfund Payments	994,748	1,521,039	970,757	891,276	123,166						
Total Expenditures	7,986,822	20,458,422	6,200,766	4,345,384	1,751,046	1,320,483	2,005,316	614,897	8,800		163,015
Other Uses											
Transfers			872,135							39,243	
Total Other Uses			872,135							39,243	
Total Use of Resources	7,986,822	20,458,422	7,072,901	4,345,384	1,751,046	1,320,483	2,005,316	614,897	8,800	39,243	163,015
Change in Fund Balance	-395,275	-4,863,616	-1,641,499	-589,389	1,515,592	-115,515	1,485	24,010	-1,300	-39,243	-141,635
Ending Fund Balance	2,103,361	6,624,275	1,155,199	2,674,956	4,853,282	251,915	685,439	485,310	288,349		255,303
% Change in Fund Balance	-15.82%	-42.34%	-58.69%	-18.06%	45.41%	-31.44%	0.22%	5.20%	-0.45%	-100.00%	-35.68%
Fund Balance as % of Total	26.34%	32.38%	16.33%	61.56%	277.16%	19.08%	34.18%	78.93%	3276.69%	0.00%	156.61%

2016 Budget by Fund

2016 Budget by Fund	General Fund	Special Service Revenue Funds									
		Street Fund	Arterial Street	Traffic Impact	E-burg Transit	Criminal Justice	Drug Fund	Sales Tax	CATV Operations	CATV Capital	Police Equipment
Available Resources											
Beginning Fund Balance	2,729,333	270,504	432,772	133,600	121,454	250,757	8,145	983,383	34,336	47,553	5,889
Revenues	6,386,684					734,522		3,646,000	93,200		
Taxes											
Licenses & Permits	376,250		4,000								
Intergovernmental	259,369	253,585	118,787								
Charges for Services	3,843,606	81,000		94,500	75,000		1,600				
Fines & Forfeits	287,800										
Miscellaneous	204,224	1,100	500	600	400			5,000		50	
Total Revenues	11,357,933	335,685	123,287	95,100	75,000	734,922	1,600	3,651,000	93,200	50	
Other Resources											
Transfers	1,856,000	1,320,000	607,000		57,500						51,188
Long-Term Debt Issuance											
Others			150,000								
Total Other Resources	1,856,000	1,320,000	757,000		57,500						51,188
Total Available Resources	15,943,266	1,926,189	1,313,059	228,700	253,954	985,679	9,745	4,634,383	127,536	47,603	57,077
Use of Resources											
Expenditures											
Wages	6,517,149	482,842				558,762					
Benefits	3,024,680	244,846				220,206					
Supplies	531,368	429,050				7,833	9,745				
Services	2,053,197	480,053	143,000	107,500	7,833				80,000		
Intergovernmental	887,968	71,000	3,000	25,000					5,000		
Capital Outlay	80,500		772,000								51,500
Debt Services	293,347										
Interfund Payments	530,716	183,532	15,000	5,000					11,228		
Total Expenditures	13,918,925	1,891,323	933,000	5,000	132,500	794,634	9,745		96,228		51,500
Other Uses											
Transfers										3,760,841	
Total Other Uses										3,760,841	
Total Use of Resources	13,918,925	1,891,323	933,000	5,000	132,500	794,634	9,745	3,760,841	96,228	0	51,500
Change in Fund Balance	-704,992	-235,638	-52,713	90,100	-59,712	-59,712	-8,145	-109,841	-3,028	50	-312
Ending Fund Balance	2,024,341	34,866	380,059	223,700	121,454	191,045		873,542	31,308	47,603	5,577
% Change in Fund Balance	-25.83%	-87.11%	-12.18%	67.44%	0.00%	-23.81%	-100.00%	-11.17%	-8.82%	0.11%	-5.30%
Fund Balance as % of Total	14.54%	1.84%	40.74%	4474.00%	91.66%	24.04%	0.00%	23.23%	32.54%	N/A	10.83%

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

2016 Budget by Fund

- Continued

	Special Service Rev. Funds, Contd.			Debt Service Funds		Capital Project Funds			Enterprise Funds			
	Park Acquisition	Lodging Taxes	Geddis	Special Projects	Maint. Debt	Library Bond	LID Guarranty	2010 Maint Bond	Capital Projects	Storm water	Telecom	
Available Resources												
Beginning Fund Balance	194,405	271,913	142,979	4,205	39,902	51,084	45,497	50	33,471	301,259	40	159,926
Revenues		484,000				150,000				150,000		
Licenses & Permits												
Intergovernmental	1,800											170,000
Charges for Services	35,000											885,006
Fines & Forfeits												56,500
Miscellaneous	1,000									400		155
Total Revenues	36,800	485,000				150,000				150,400		1,055,161
Other Resources												56,500
Transfers					215,653							40,500
Long-Term Debt Issuance												
Others												
Total Other Resources					215,653							40,500
Total Available Resources	231,205	756,913	142,979	4,205	255,555	201,084	45,497	50	33,471	451,659	1,095,701	216,426
Use of Resources												
Expenditures												
Wages												165,889
Benefits												76,932
Supplies		35,332								3,000		16,500
Services		968								43,000		143,380
Intergovernmental		447,700										43,052
Capital Outlay		110,000								80,000		234,000
Debt Services					215,653	157,102						96,557
Interfund Payments										20,000		23,358
Total Expenditures		594,000			215,653	157,102				146,000		847,959
Other Uses												182,013
Transfers										257,000		130,000
Total Other Uses										257,000		130,000
Total Use of Resources	0	594,000	0	0	215,653	157,102	0	0	0	403,000	977,959	182,013
Change in Fund Balance	36,800	-109,000				-7,102				-252,600	117,702	-125,513
Ending Fund Balance	231,205	162,913	142,979	4,205	39,902	43,982	45,497	50	33,471	48,659	117,742	34,413
% Change in Fund Balance	18.93%	-40.09%	0.00%	0.00%	0.00%	-13.90%	0.00%	0.00%	0.00%	-83.85%	294255%	-78.48%
Fund Balance as % of Total	N/A	27.43%	N/A	N/A	18.50%	28.00%	N/A	N/A	N/A	12.07%	12.04%	18.91%

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Budget by Department

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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 some of the departments and 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
- Ellensburg Public Transit
- Sales Tax Fund
- Special Projects Fund
- Debt Service Funds
- Health Insurance Fund
- Risk Management Fund
- Fire Relief and Pension Fund
- Geddis Building

Library Department

- General Fund – Library/Hal Holmes Center
- Hal Holmes Trust Fund
- Library Trust Fund
- CATV Fund

Police

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

Community Development Department

- General Fund - Community Development
- CHIP Fund

Public Works

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

Energy Services Department

- Telecommunications Fund
- Natural Gas Fund
- Electric Fund
- Information Services Fund
- Lodging Tax Fund
- CATV Capital

Parks & Recreation

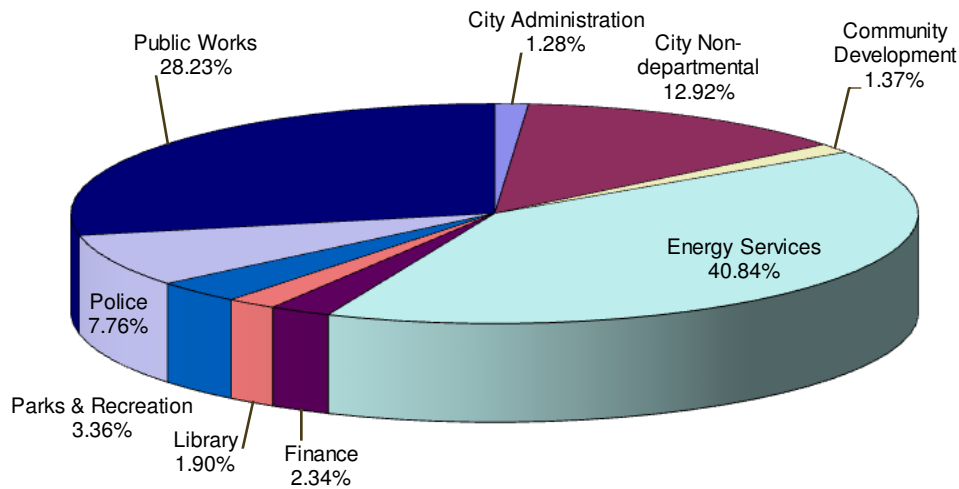
- General Fund - Parks & Recreation
- Parks Acquisition Fund

City Total Summary by Department 2015 & 2016

Expenditures/Expenses By Department

	2015	2016	Biennial	%
	Expenditures/Expenses		Total	of Total
City Administration	\$876,888	\$906,224	\$1,783,112	1.28%
City Non-departmental	9,570,348	8,440,924	18,011,272	12.92%
Community Development	924,325	987,272	1,911,597	1.37%
Energy Services	30,663,306	26,280,009	56,943,315	40.84%
Finance	1,610,739	1,654,931	3,265,670	2.34%
Library	1,353,447	1,290,851	2,644,298	1.90%
Parks & Recreation	2,407,051	2,278,234	4,685,285	3.36%
Police	5,283,333	5,529,908	10,813,241	7.76%
Public Works	23,806,884	15,550,344	39,357,228	28.23%
	\$76,496,321	\$62,918,697	\$139,415,018	

2015/2016 Expenditures/Expenses by Department



Organization Chart 2015 & 2016



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.



You can reach your City Council via

- Postal mail - 501 N. Anderson Street
- Email - citycouncil@ci.ellensburg.wa.us
- Message phone - (509) 962-7221

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

City Non-Departmental Summary

Department: City Non-Departmental **Fund:** General Fund **Account #:** 001-010

Revenue Source	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Property Taxes	\$2,514,640	\$2,560,322	\$2,650,856	\$2,750,856	\$2,850,856
Sales Tax Support	1,018,533	1,571,400	1,615,350	1,787,000	1,823,000
Proceeds From Sales of Capital Assets	1,326,800	0	0	1,400,000	0
Electric - Municipal Utility Tax	782,966	817,336	830,833	887,231	893,326
Gas - Municipal Utility Tax	444,274	443,571	448,921	452,973	465,906
Water - Municipal Utility Tax	368,888	395,109	383,416	447,077	469,431
Telephone Tax	440,185	407,437	500,000	390,000	390,000
Sewer - Municipal Utility Tax	324,708	338,914	344,551	375,354	390,368
Interfund Admin Reimbursement	348,781	318,073	342,071	330,870	337,487
Local Criminal Justice	276,352	289,702	261,824	325,824	329,824
Garbage - Municipal Utility Tax	191,959	234,543	193,000	281,368	281,368
Liquor Board Profits	183,117	164,678	78,314	163,336	164,781
Television Cable 3% Tax	91,509	95,886	90,000	103,000	104,000
Admission Tax	94,312	95,359	85,000	97,000	97,000
Celular Site Lease	92,252	92,822	92,500	92,500	92,500
Interfund Revenue - Street Lights	79,994	81,120	95,538	69,238	69,238
Gambling Tax - Card Games	50,898	129	30,000	55,000	56,000
Criminal Justice - High Crime	9,278	36,849	40,000	40,000	40,000
Liquor Excise Tax	46,040	24,448	0	35,573	26,147
Sales Tax Support - Arts	0	0	0	33,000	33,000
Leasehold Excise Tax	18,316	18,492	16,000	21,000	22,000
Criminal Justice - Special Programs	15,693	16,697	14,000	16,576	16,741
Gambling Tax - Punchboard	15,610	15,892	18,000	16,000	16,000
Television Cable Tax- .5%	0	0	0	14,445	14,445
Earned Interest	10,091	12,049	11,000	13,000	13,000
Electric - Puget & PUD	4,514	4,360	6,000	6,000	6,000
Miscellaneous Revenue	3,011	7,314	5,000	5,000	5,000
Criminal Justice - Violent Crimes	4,182	4,499	3,700	4,600	4,700
Building Maintenance Reimbursement	2,476	3,251	4,500	4,500	4,500
Sale of Surplus Items	0	4,277	1,000	1,000	1,000
Garbage Permit Fee	500	500	500	500	500
Miscellaneous Revenue - Arts	800	800	0	500	500
Photocopy Sales	14	48	250	100	100
Gambling Tax - Amusement Games	291	175	50	100	100
Gambling Tax - Bingo and Raffles	0	45	50	60	60
Franchise Fees	0	0	0	0	0
NonSufficient Funds Fees	0	0	0	0	0
Filing Fee - Elections	0	210	0	0	0
Judgements and Settlements	0	848	0	0	0
Insurance Proceeds	0	0	0	0	0
Gambling Tax - Penalty	70	0	0	0	0
Other Cashier Over/Short	7	21	0	0	0
State-City Assistance	6,102	6,267	0	0	0
City Hall Rental Revenue	0	0	0	0	0
Cost of Disposal of Capital Assets (Debit)	-4,173	0	0	0	0
Criminal Justice #3	0	0	0	0	2,000
Comprehensive Transit Plan Grant - DOT	30,352	4,252	0	0	0
Data/Word Processing	0	12	0	0	0
Total Revenue	\$8,793,342	\$8,067,707	\$8,162,224	\$10,220,581	\$9,020,878

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Non-Departmental - City General Summary

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

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.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Expenditures					
Salaries/Wages	\$75,356	\$76,089	\$84,227	\$84,227	\$104,680
Personnel Benefits	95,560	103,044	111,691	107,158	112,676
Supplies	23,495	30,492	30,500	47,500	47,500
Services	594,140	570,642	635,384	637,240	517,715
Intergovernmental	299,157	177,648	186,676	45,595	186,676
Debt Services	3,533,438	39,997	292,950	1,699,997	293,347
Interfund Payments	48,798	10,458	108,350	174,433	182,802
Transfer Out	0	184,386	0	0	0
Total Expenditures	\$4,669,944	\$1,192,756	\$1,449,778	\$2,796,150	\$1,445,396
Employees (FTE)	1	1	1	1	1

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. Additional projects and programs funded for 2015/2016 include:

- \$70,000 for economic development activities through the Ellensburg Downtown Business Association
- A \$17,000 increase in funding for the Ellensburg Art Commission
- \$1,400,000 to pay off a loan used to purchase the Geddis Building
- \$84,722 for the general allocation of IT Strategic Plan programs
- \$25,000 for ballot expenses related to transit funding measures

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Non-Departmental – Geddis Building / EURDEF

Department: Non-Departmental **Fund:** Special Revenue/General Fund **Account #:** 100-175

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Miscellaneous	\$0	\$48,952	\$127,360	\$127,360	\$0
Intergovernmental	100,000	160,000	0	0	0
Total Revenues	\$100,000	\$208,952	\$127,360	\$127,360	\$0
Expenditures					
Wages	\$0	\$12,216	\$0	\$0	\$0
Benefits	0	1,874	0	0	0
Services	100,000	542,813	215,280	79,280	0
Supplies	0	8,162	1,400	1,400	0
Total Expenditures	\$100,000	\$565,065	\$216,680	\$80,680	\$0
Excess Rev over Exp	\$0	-\$356,113	-\$89,320	\$46,680	\$0

This fund historically accounted for the economic development activities of the city. In 2013, the city purchased a historic building in downtown Ellensburg, transitioning this to a sub-fund of the General Fund. Revenues to the fund include tenant rents and laundry fees, and expenditures include building management and facility maintenance.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Non-Departmental Summary - Sales Tax

Department: Non-Departmental **Fund:** Sales Tax Fund **Account #:** 100-140

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Taxes	\$3,263,291	\$3,337,276	\$3,100,000	\$3,575,000	\$3,646,000
Miscellaneous	2,323	2,771	5,000	5,000	5,000
Total Revenues	\$3,265,614	\$3,340,048	\$3,105,000	\$3,580,000	\$3,651,000
Expenditures					
General Fund	\$1,018,533	\$1,571,400	\$1,615,350	\$1,820,000	\$1,856,000
Street	1,237,303	1,000,000	1,000,000	1,200,000	1,190,000
Arterial Street	183,000	323,380	873,789	153,215	350,000
Public Transit	0	42,456	84,912	32,500	57,500
Police Reserve	0	0	30,000	30,000	51,188
Debt Service	624,939	225,303	206,953	213,953	215,653
Sidewalk Fund	0	5,500	0	0	0
Stormwater	0	0	325,000	0	40,500
Total Expenditures	\$3,063,775	\$3,168,039	\$4,136,004	\$3,449,668	\$3,760,841
Contribution To(From) Fund Balance	\$201,839	\$172,009	-\$1,031,004	\$130,332	-\$109,841

Fire Relief & Pension Fund

Department: Non-Departmental **Fund:** FR&P Fund **Account #:**600-651

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental	\$16,855	\$18,676	\$16,000	\$20,880	\$21,088
Miscellaneous	264,859	141,564	141,581	500	141,581
Total Revenues	\$281,714	\$160,240	\$157,581	\$21,380	\$162,669
Expenditures					
Wages	\$75,736	\$75,332	\$78,000	\$67,000	\$69,010
Benefits	83,761	75,059	86,672	96,015	97,015
Services		7,775			
Total Expenditures	\$159,497	\$158,166	\$164,672	\$163,015	\$166,025
Excess Rev over Exp	\$122,217	\$2,074	-\$7,091	-\$141,635	-\$3,356

The Fire Relief and Pension Fund as of December 2014 has 10 participant. Out of these 10 participants, eight of them are retirees, and two are widows of the retirees. Their ages range from 66 to 84 years old.

The actuarial valuation study performed by Milliman Consultants and Actuaries for period ending December 31, 2013 concluded that the Ellensburg Firefighters' Pension Fund had \$1.01 million actuarial accrued liabilities against the \$.285 million actuarial value of assets with unfunded actuarial accrued liabilities of \$0.729 million. As of the end of 2010, the consulting firm of Milliman estimated our funding ratio to be about 28% of our actuarial accrual liabilities.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

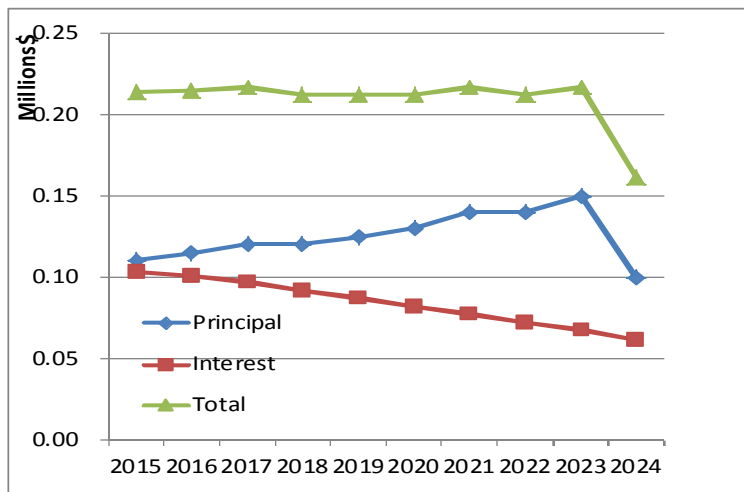
Department: Non-Departmental **Fund:** 2010 GO Debt Fund **Account #:**200-225

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenue					
Transfers In	\$213,402	\$225,303	\$206,953	\$213,953	\$215,653
Total Revenue	213,402	225,303	206,953	213,953	215,653
Expenditures					
Debt Service - Principal	100,000	115,000	100,000	110,000	115,000
Debt Service - Interest	113,403	110,401	106,953	103,650	100,350
Debt Service - Other Fees	0	0	0	303	303
Total Expenditures	\$213,403	\$225,401	\$206,953	\$213,953	\$215,653
Contribution to/from Fund Balance	\$-1	\$-98	\$0	\$0	\$0

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
2015	110,000	103,650	213,650
2016	115,000	100,350	215,350
2017	120,000	96,900	216,900
2018	120,000	92,100	212,100
2019	125,000	87,300	212,300
2020	130,000	82,300	212,300
2021	140,000	77,100	217,100
2022	140,000	72,200	212,200
2023	150,000	67,125	217,125
2024	100,000	61,500	161,500
2025		57,250	57,250
2026		57,250	57,250
2027		57,250	57,250
2028		57,250	57,250
2029		57,250	57,250
2030	1,145,000	57,250	1,202,250
	\$2,395,000	\$1,184,025	\$3,579,025



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 for 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 2015/2016 BIENNIAL BUDGET

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

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

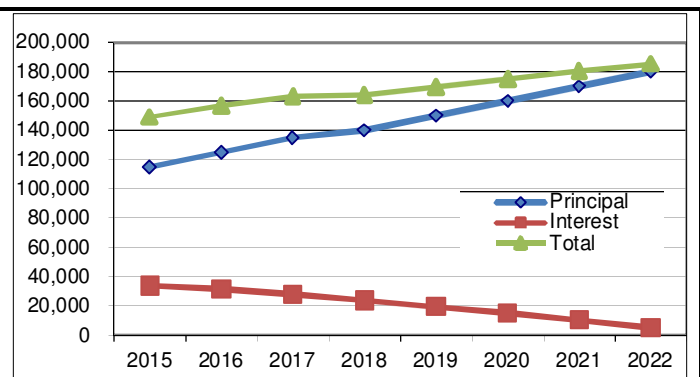
	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenue					
Taxes	\$146,446	\$151,433	\$162,000	\$150,000	\$150,000
Interest	114	90	0	0	0
Debt Proceeds	0	0	1,310,000	0	0
Bond Premiums	0	0	76,479	0	0
Transfers In	0	0	0	0	0
Total Revenue	\$146,560	\$151,523	\$1,548,479	\$150,000	\$150,000
Expenditures					
Admin Fees	\$0	\$0	\$418	\$0	\$0
Debt Service - Principal	90,000	95,000	1,480,240	132,050	140,900
Debt Service - Interest	61,689	58,404	57,770	17,352	16,202
Total Expenditures	\$151,689	\$153,404	\$1,538,428	\$149,402	\$157,102
Contribution to/from Fund Balance	-5,129	-1,881	10,051	598	-7,102

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
2015	115,000	34,100	149,100
2016	125,000	31,800	156,800
2017	135,000	28,050	163,050
2018	140,000	24,000	164,000
2019	150,000	19,800	169,800
2020	160,000	15,300	175,300
2021	170,000	10,500	180,500
2022	180,000	5,400	185,400
	\$1,175,000	\$168,950	\$1,343,950



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Non-Department Summary – LID Guarantee

Department: Non-Departmental **Fund:** Capital Projects Fund **Account #:** 200-261

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Resources					
Interest	\$259	\$195	\$0	\$0	\$0
Total Resources	\$259	\$195	\$0	\$0	\$0
Expenditures/Uses					
Transfer Out	\$0	\$0	\$61,398	\$47,296	\$0
Total Expenditures/Uses	\$0	\$0	\$61,398	\$47,296	\$0
Contribution to/from Fund Balance	\$259	\$195	-\$61,398	-\$47,296	\$0

The LID Guarantee Fund was created for the purpose of guaranteeing, to the extent of such funds, the payment of local improvement bonds issued by the city of Ellensburg. This fund shall at no time be reduced to an amount less than 10% of the outstanding bond obligations guaranteed by this fund. The current obligation is \$36,533.

In 2015 part of the excess funds are being transferred to the capital projects fund to be used to pay for an evaluation of the public safety building pending the move of the Kittitas Valley Fire & Rescue to their new facility.

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.

	Actual 2013	Actual 2013	Budget 2014	Budget 2015	Budget 2016
Revenue	\$157	\$88	\$0	\$0	\$0
Other Sources	79,118	19,842	0	47,296	0
Total Revenue & Other Sources	\$79,275	\$19,930	\$0	\$47,296	\$0
Expenditures	79,018	17,618	7,500	75,146	0
Total Expenditures & Other Uses	\$79,018	\$17,618	\$7,500	\$75,146	\$0
Excess Rev over Exp	\$256	\$2,312	-\$7,500	-\$27,850	0

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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Health & Benefits

Department: Non-Departmental **Fund:** Health & Benefits Fund **Account #:** 500-540

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Miscellaneous	\$1,741,398	\$1,732,620	\$1,774,791	\$1,907,801	\$1,996,111
Others	244,889	86,901	625,209	99,000	99,000
Total Revenues	\$1,986,287	\$1,819,522	\$2,400,000	\$2,006,801	\$2,095,111
Expenditures					
Wages	\$0	\$3,800	\$3,000	\$3,900	\$4,000
Services	1,698,313	1,625,479	2,797,606	2,001,416	2,084,209
Total Expenditures	\$1,698,313	\$1,629,279	\$2,800,606	\$2,005,316	\$2,088,209
Excess Rev over Exp	\$287,974	\$190,242	-\$400,606	\$1,485	\$6,902

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 \$50,000 in claims for an individual employee and up to \$1.3 million for the entire group. Once the maximum amount is exceeded then the insurance company takes over.

Risk Management

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Charges for Services	\$754,308	\$754,308	\$754,308	\$638,107	\$670,012
Miscellaneous	125	23,068		800	800
Total Revenues	\$754,433	\$777,376	\$754,308	\$638,907	\$670,812
Expenditures					
Supplies	\$0	\$1,225	\$0	\$0	\$0
Services	715,341	559,015	744,588	614,897	632,300
Total Expenditures	\$715,341	\$560,240	\$744,588	\$614,897	\$632,300
Excess Rev over Exp	\$39,091	\$217,136	\$9,720	\$24,010	\$38,512

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 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 5.46 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, 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 2015/2016 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.

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

- Coordinate benefit program and pricing structure for each benefit year with the City Manager and Finance Director for the following year budget
- Heighten awareness on the safety program
- Continue to ensure all City employees receive at least one performance evaluation a year
- Ongoing commitments
- Provide leadership and direction in the development of short and long-term personnel goals
- Continue to promote wellness programs for employees

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

- 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

2013/2014 Accomplishments

- Comprehensive safety training programs
- Implement Affordable Care Act requirements
- Installed new M(SDS) Online program and entered M(SDS) for current chemicals on hand.
- Assist City Attorney in preparation for union negotiations
- Hiring of City Manager, Finance Director, PW Director, Accounting Manager and Senior Accounting Analyst/Budget Officer, along with many hourly and temporary employees

Workload Measures

	2009	2010	2011	2012	2013	2014
Regular Full & Part time	148	146	157	158	159	158
Positions opened & processed	16	15	14	15	13	27
Compensation study (positions)	2	4	4	4	53	5
Safety meetings held	12	12	12	12	12	12
Wellness meetings	8	12	12	12	12	12

The City Administration Department includes City Manager’s Office which consists of one (1) City Manager, 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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

City Administration – Financial Summary

Department: City Administration **Fund:** General Fund **Account #:** 001-013

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental	\$160				
Goods & Services	418,841	447,315	425,914	465,297	474,604
Total Revenues	\$419,001	\$447,315	\$425,914	\$465,297	\$474,604
Expenditures by Object					
Salaries/Wages	\$468,687	\$492,443	\$511,162	\$495,610	\$507,264
Benefits	129,029	140,709	171,201	177,362	197,594
Supplies	7,526	12,908	14,407	12,444	12,444
Services	107,697	139,229	197,950	169,155	169,155
Interfund Payments	20,395	19,896	19,662	22,317	19,767
Total Expenses	\$733,333	\$805,186	\$914,382	\$876,888	\$906,224
Expenditures by Program					
Administration	\$270,351	\$273,717	\$357,378	\$333,097	\$345,918
Legal Services	276,620	337,046	344,588	322,838	329,840
Personnel Services	186,362	194,422	212,416	220,953	230,466
Total Expenditures	\$733,333	\$805,186	\$914,382	\$876,888	\$906,224
Excess Rev over Exp	-\$314,333	-\$357,871	-\$488,468	-\$411,591	-\$431,620
Employees (FTE)	5.46	5.46	5.46	5.46	5.46

The City Administration Department includes City Manager’s Office which consists of one (1) City Manager, 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, and (4) Budget.

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: To promote responsible fiscal management and accountability.

Goals:

- Ensure the long-term financial stability and health of the City of Ellensburg
- Protect the City's financial integrity and credibility
- Strengthen the department's customer service excellence

Strategies

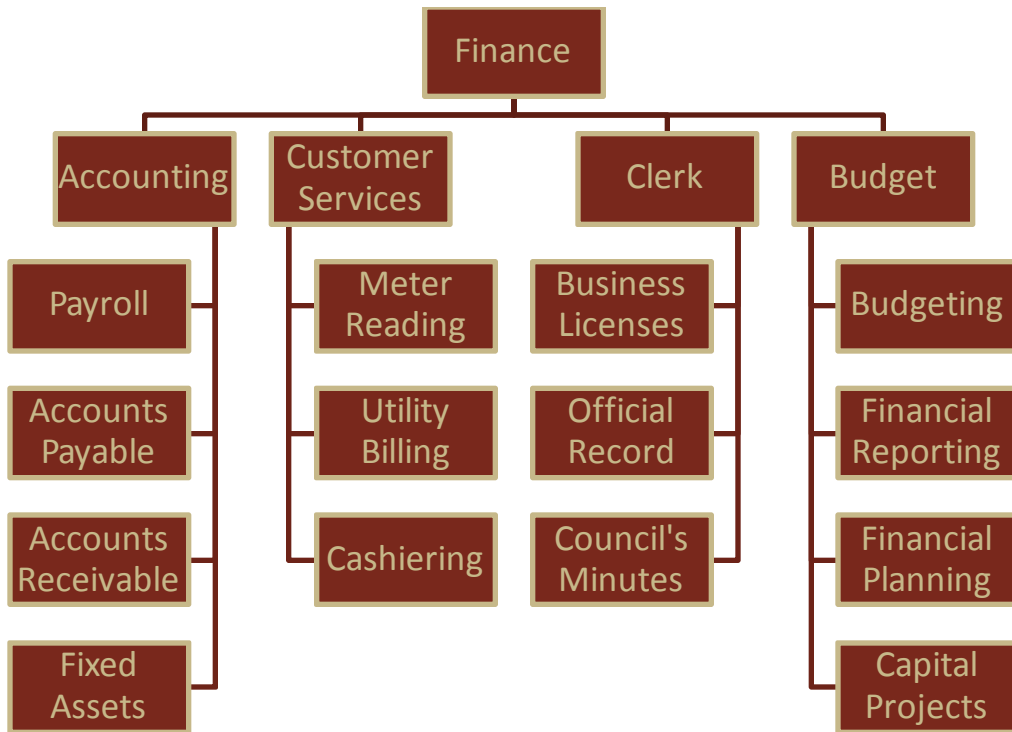
- Ensure the long-term financial stability and health of the City of Ellensburg
 - Recommend to Council and Management responsible financial management practices to ensure financial decisions are sustainable and the City's bond rating is maintained
 - Continue to provide timely and accurate financial information to the City Council and the City management staff to improve the quality of management decisions
- Protect the City's financial integrity and credibility
 - Continue to receive unqualified audit opinions from State Auditor's Office
 - Maintain the City's AA credit rating
 - Continue to provide regular and timely financial reports
 - Conduct annual department cash audits
- Strengthen the department's customer service excellence
 - 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 timely and accurate utility meter reading
 - Provide timely and accurate billing

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

- Implement and maintain EBPP (Electric bill presentment and payment) through Invoice Cloud.
- Continue document imaging of the Clerk’s records
- Continue up-to-date maintenance of the department’s web site

General Overview

The Finance Department provides financial 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.



Accounting Division provides accounting services to all the City’s departments and KITTCOM including payroll, accounts payable, general billing, investment, 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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

for payment of utility billings. The centralized cashiering supports the City's five utility services: electric, gas, 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 bills and maintains records on gambling taxes.

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

Trends and Major Challenges Affecting the Department

- **Transient Community:** Majority of our utility customers are students and when they leave it is hard to track them down making our uncollectible accounts a little higher and collections more difficult.
- **Technology:** Technology will continue to affect how we do business, we are investing in electronic bill payment and presentment which will enable easy and convenient ways for our customers to view and pay their utility bills online by credit card or check. Additionally, this gives customers the ability to track their utility payments and consumption online. It will add the conveniences of auto-pay and scheduling payment. This will improve our efficiency and allow more options and convenience to our customers.

New Initiatives

- Continue to submit the report to the State Auditor's Office by the due date
- Improve the online payment process
- Propose a revised past due collection policy to the City Manager & Council
- Update city financial policies
- Work with other agencies within the area to improve service delivery and reduce costs
- Increase the number of clerk's records available online to the employees and the public

Ongoing Commitments

- Complete employee review within 30 days of 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
- Keep the total utility 90 days past due accounts to 30 accounts and \$100,000 or less

2013/14 Accomplishments

- Received Distinguished Budget Presentation Award on the 2013/2014 biennial budget from Government Finance Officers Association (GFOA) of United States and Canada
- Submitted our financial report to the State Auditor's Office before the due date

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

- Received Certificate of Achievement For Excellence in Financial Reporting on the 2013 Comprehensive Annual Financial Report (CAFR) from GFOA
- Presented a timely monthly management report to the departments
- Paid our employees timely and accurately
- Assisted the City Manager in developing and presenting a balanced budget to the Council

Workload Measures

	2009	2010	2011	2012	2013	2014
Received GFOA CAFR Certification	N/A	N/A	Yes	Yes	Yes	N/A
Received GFOA Budget Award	N/A	Yes	Yes	Yes	Yes	Yes
Monthly Financial Report by 10th	Yes	Yes	Yes	Yes	Yes	Yes
Quarterly Financial Report by 3rd meeting following the end of the qtr	Yes	Yes	Yes	Yes	Yes	No
Timely Billing	Yes	Yes	Yes	Yes	Yes	Yes
Review Financial Management Policy	Yes	Yes	Yes	No	No	No
Active business license account	1302	1301	1347	1351	1328	N/A
# of Budget violations (incl. Fund Bal.	1	0	0	0	0	0
Number of 90 Day Past Due Accounts	162	83	58	57	75	80

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary- Finance

Department: Finance

Fund: General Fund

Account: 001-012

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Licenses & Permits	\$59,547	\$58,911	\$58,150	\$61,150	\$61,150
Intergovernmental					
Revenues	5,430				
Interfund Charges	1,324,681	1,395,636	1,404,517	1,556,560	1,584,891
Fines & Penalties		55,295		206,000	206,000
Miscellaneous Revenues	2,519	3,640	2,750	3,500	3,500
Total Revenue	\$1,392,177	\$1,513,482	\$1,465,417	\$1,827,210	\$1,855,541
Expenditure By Object					
Salaries/Wages	\$838,468	\$854,026	\$892,452	\$903,737	\$921,605
Personnel Benefits	358,255	366,495	392,036	410,013	450,038
Supplies	36,326	42,195	47,509	56,934	50,981
Services	125,625	138,459	170,266	151,253	151,726
Interfund Payments	50,237	48,450	47,686	88,802	80,581
Total Expenditures	\$1,408,912	\$1,449,625	\$1,549,949	\$1,610,739	\$1,654,931
Expenditure by Program					
Accounting	\$434,878	\$456,044	\$466,974	\$581,145	\$595,667
Customer Service	661,328	682,553	720,308	687,299	703,581
Clerk	135,785	139,249	147,190	152,738	159,875
Training	18,122				
Administration	158,800	171,778	215,477	189,557	195,808
Total Expenditure	\$1,408,912	\$1,449,625	\$1,549,949	\$1,610,739	\$1,654,931
Total Rev Over Exp	-\$16,735	\$63,857	-\$84,532	\$216,471	\$200,610
Employees (FTE)	15.54	15.54	17.04	17.04	17.04

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

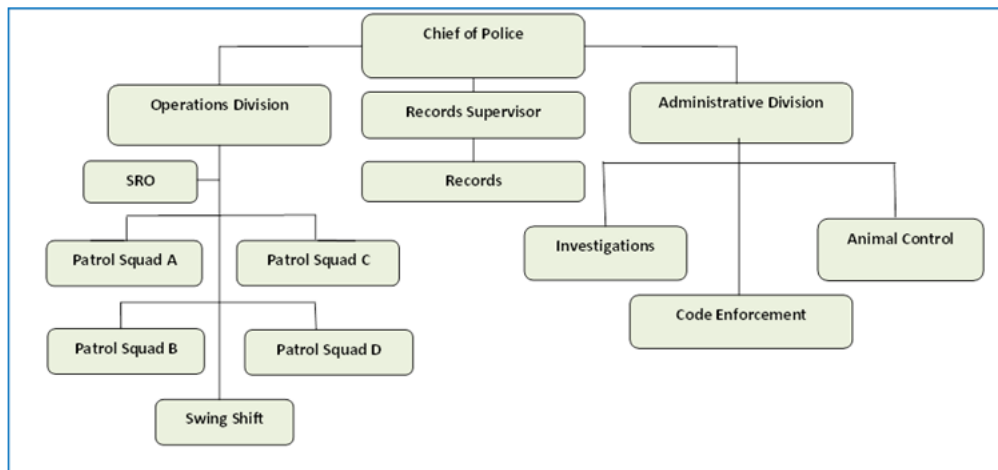
- Communications
 - Maintain the department's website with an emphasis on promoting the department and informing the public.
 - Use social media to communicate with the public.
 - Command staff will communicate informally with all departmental staff throughout the year.
 - Communicate annually at a department-wide meeting with all personnel.
- Community Outreach
 - When practical and beneficial to our mission, the department will participate with a variety of community groups on common issues.
 - 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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

- Future Growth
 - Maintain fiscal responsibility during the economic down turn.
 - Prepare a long-term facilities strategy focused on the public safety building and animal shelter.
- Positive Culture
 - Recognize achievement and individual successes in a timely manner.
 - Recognize internal and external ethical behavior.
 - 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 technology.
 - Seek and use technology that enhances training for all employees.
 - Identify and utilize new technology as it becomes available to combat crime.

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 18,300 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 commissioned personnel.



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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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 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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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 has entered into a professional services agreement with Rasmussen Triebelhorn, an Architectural firm to evaluate the Public Safety Building structure and how the facility best fits within the Police Departments current and future space needs.
- In 2015 the Department will implement 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 2014, one hundred and twenty one 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.

2013/2014 Accomplishments

- The City of Ellensburg overall crime rate has continued to decline since 2012.
- National Night Out
- 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 respond to active-shooter incidents and conduct other high-risk operations.

Workload Measures

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary-General Fund

Department: Police **Fund:** General Fund

Account #: 001-016

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Licenses & Permits	\$13,490	\$14,735	\$7,000	\$7,000	\$7,000
Intergovernmental					
Revenues	73,911	11,437			
Interfund Charges	21,255	73,050	80,403	84,418	84,439
Fines & Penalties	67,679	81,169	59,800	59,800	59,800
Miscellaneous Revenues	-5,403	17,471	4,400	4,500	4,500
Total Revenue	\$170,932	\$197,863	\$151,603	\$155,718	\$155,739
Expenditures By Object					
Salaries	\$1,921,645	\$2,038,702	\$2,180,547	\$2,296,540	\$2,377,714
Benefits	821,708	871,981	941,901	1,015,421	1,102,175
Supplies	140,445	152,564	186,291	186,291	186,291
Services	293,579	285,730	319,544	239,744	239,794
Intergovernmental	525,991	518,510	655,748	645,870	700,272
Interfund	68,262	65,802	66,993	79,933	67,783
Total Expenditures	\$3,771,631	\$3,933,288	\$4,351,024	\$4,463,799	\$4,674,029
Expenditures by Program					
Operation	\$2,041,927	\$2,096,855	\$2,211,196	\$2,399,188	\$2,517,980
Investigations	20,874	23,921	19,800	22,405	22,691
K-9 Special Unit	98,457	102,242	111,559	116,499	121,482
Reserves	4,959	9,957	50,553	46,493	46,499
Facilities	11,349	12,236	13,360	12,650	12,650
Code Enforcement		94,567	135,185	139,355	144,236
Prisoners Custody	294,768	252,467	303,015	325,480	349,697
Dispatch Services	267,680	290,133	386,660	354,317	384,502
Animal Control	227,684	220,182	234,502	231,525	237,322
Leoff	104,584	95,432	105,462	106,461	110,593
Training	40,990	47,401	51,979	51,979	51,979
Administration	658,358	687,898	727,753	657,447	674,398
Total Expenditures	\$3,771,631	\$3,933,288	\$4,351,024	\$4,463,799	\$4,674,029
Total Rev Over Exp	-\$3,600,698	-\$3,735,425	-\$4,199,421	-\$4,308,081	-\$4,518,290
Employees (FTE)	31.50	31.50	32.50	32.50	32.50

CITY OF ELLENSBURG 2015/2016 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 and .75 Secretary/Records Clerk in 2015/2016.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Retail Sales Tax	\$629,112	\$662,077	\$614,000	\$720,120	\$734,522
Interest	369	303	400	400	400
Misc.	2,958	729			
Total Revenues	\$632,439	\$663,109	\$614,400	\$720,520	\$734,922
Expenditures By Object					
Salary	\$439,491	\$469,931	\$530,858	\$541,282	\$558,762
Benefits	156,463	166,331	183,120	201,886	220,206
Supplies				7,833	7,833
Other Services				7,833	7,833
Total Expenditures	\$595,954	\$636,262	\$713,978	\$758,834	\$794,634
Expenditures By Program					
Administration	\$28,043	\$21,971	\$33,405	\$34,151	\$35,131
Patrol	523,642	566,843	621,191	663,988	696,869
Animal Control	44,269	47,449	59,382	60,695	62,634
Total Expenditures	\$595,954	\$636,262	\$713,978	\$758,834	\$794,634
Total Rev Over Exp	\$36,485	\$26,847	-\$99,578	-\$38,314	-\$59,712
Employees (FTE)	8.15	8.15	8.15	8.15	8.15

CITY OF ELLENSBURG 2015/2016 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.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Fines & Forfeitures	\$12,054	\$3,774		\$1,600	\$1,600
Misc.	93	32			
Total Revenues	\$12,147	\$3,806		\$1,600	\$1,600
Expenditures By Object					
Supplies	\$2,797	\$5,344	\$6,075	\$10,000	\$9,745
Other Services	690	250			
Transfers Out	64,000	30,000			
Total Expenditures	\$67,487	\$35,594	\$6,075	\$10,000	\$9,745
Expenditures By Program					
Investigations	\$3,487	\$5,594	\$6,075	\$10,000	\$9,745
Transfer Out	64,000	30,000			
Total Expenditures	\$67,487	\$35,594	\$6,075	\$10,000	\$9,745
Total Rev Over Exp	-\$55,340	-\$31,788	-\$6,075	-\$8,400	-\$8,145

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Financial Summary - Police Equipment Fund

Department: Police

Fund: Police Equipment Fund

Account #: 100-159

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Misc.	\$126	\$5,286	\$0	\$0	\$0
Transfer In	64,000	30,000	30,000	30,000	51,188
Total Revenues	\$64,126	\$35,286	\$30,000	\$30,000	\$51,188
Expenditures By Object					
Supplies	\$0	\$10,738	\$0	\$0	\$0
Capital Outlay	62,484	38,293	56,900	50,700	51,500
Total Expenditures	\$62,484	\$49,031	\$56,900	\$50,700	\$51,500
Expenditures By Program					
Police Equipment	\$62,484	\$49,031	\$56,900	\$50,700	\$51,500
Total Expenditures	\$62,484	\$49,031	\$56,900	\$50,700	\$51,500
Total Rev Over Exp	\$1,642	-\$13,744	-\$26,900	-\$20,700	-\$312

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 will transfer \$30,000 from the Sales Tax Fund. The City will purchase one patrol vehicles and one staff vehicle in both 2015 and 2016. 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*

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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

- Plan for development and redevelopment of land in a sustainable manner, consistent with community expectations.
- Utilize design review on larger projects 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 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, 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.

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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 2015/2016 BIENNIAL BUDGET

New and Ongoing Initiatives

- Complete the revision and updating of all land development codes to be consistent with the Comprehensive Plan policy direction

2013/2014 Accomplishments

- Completed significant work on an Energy Efficiency and Conservation Strategy project and on the Land Development Code update project
- Conducted work through a Community-wide Brownsfields Assessment Grant to be completed in 2015
- Initiated development of a Shoreline Master Program pursuant to the requirements of the Shoreline Management Act
- Hosted a Planning Short Course
- Updated Fees and Charges

Ongoing commitments

- Update the land use maps as directed by the City Council
- 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 Inspection and Plan Review Services to Kittitas County via Interlocal Agreement

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary

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

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.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Licenses & Permits	\$263,242	\$593,844	\$205,700	\$489,600	\$307,600
Intergovt	53,067	137,274	168,946	0	0
Charges for Services	24,975	37,259	16,400	16,400	16,400
Miscellaneous	918	671	1	1	1
Total Revenues	\$342,201	\$769,048	\$391,047	\$506,001	\$324,001
Expenditures by Object					
Salary	\$386,851	\$442,603	\$496,859	\$486,606	\$495,615
Benefits	160,122	176,128	185,711	197,146	216,802
Supplies	21,280	18,172	8,524	8,524	14,524
Other Services	134,879	255,017	299,667	185,629	216,629
Interfund	27,233	28,290	27,421	46,420	43,702
Total Expenditures	\$730,365	\$920,211	\$1,018,182	\$924,325	\$987,272
Expenditures by Program					
Building/Permitting	\$388,803	\$393,643	\$459,107	\$518,957	\$534,533
Incubator	9,603	712	6,610	12,000	12,000
Land Use Permit	109,399	99,843	142,427	144,909	149,499
Planning	180,282	305,028	233,092	206,459	279,240
Economic Development	0	0	8,000	12,000	12,000
Training	1,251	-13,309	0	0	0
Energy Efficiency & Conserv. Grant	15,502	0	0	0	0
Brownfield Grant	25,527	120,985	168,946	30,000	0
Total Expenditures	\$730,365	\$906,902	\$1,018,182	\$924,325	\$987,272
Total Rev Over Exp	-\$388,164	-\$151,162	-\$627,135	-\$418,324	-\$663,271
Employees (FTE)	7	7	7	7	7

Public Works Department

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

Location:

Engineering and Stormwater Divisions

Second Floor, City Hall, 501 North Anderson Street, Ellensburg
8:00am – 5:00pm, closed 12:00 – 1:00pm lunch

Wastewater Treatment Plant

2415 Canyon Road, Ellensburg
6:30am – 3:30pm, closed 12:00 – 12:30pm for lunch

Shop

607 Industrial Way, Ellensburg
7:00am – 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

Street

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:

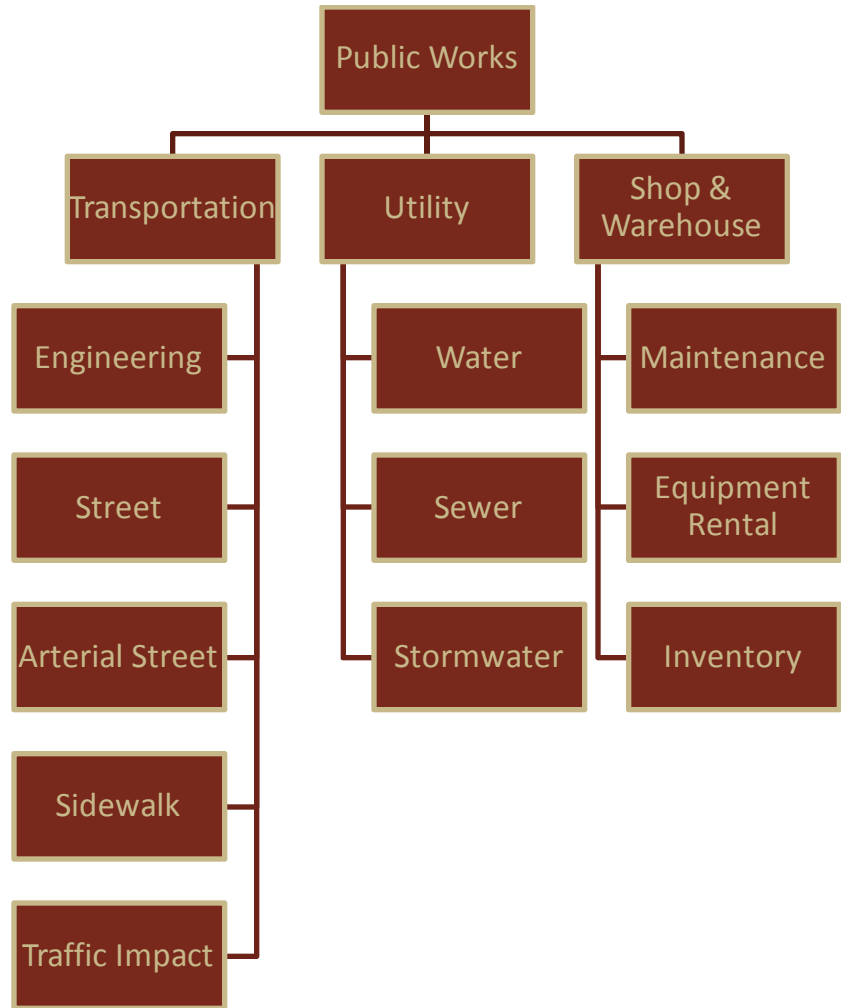
- Continue implementation of the Geographic Information System for mapping and system management.
- Participate in the development code update process and provide input on public works issues being refined through the process.

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 and Street Divisions. 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.



CITY OF ELLENSBURG 2015/2016 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 insure consistent and efficient maintenance practices.

General Overview

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

Financial Summary – Engineering

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Interfund Charges	\$711,656	\$736,292	\$693,513	\$734,533	\$734,658
Total Revenue	\$711,656	\$736,292	\$693,513	\$734,533	\$734,658
Expenditure By Object					
Salaries/Wages	\$504,539	\$499,637	\$530,865	\$555,243	\$571,631
Personnel Benefits	217,271	224,999	244,002	263,944	284,709
Supplies	8,743	8,872	10,050	10,050	10,050
Services	50,184	50,811	61,953	62,434	60,434
Interfund Payments	23,925	21,243	20,915	20,067	17,294
Total Expenditures	\$804,662	\$805,562	\$867,785	\$911,738	\$944,118
Expenditure by Program					
Engineering Admin	\$804,662	\$805,562	\$867,785	\$911,738	\$944,118
Total Expenditures	\$804,662	\$805,562	\$867,785	\$911,738	\$944,118
Total Rev Over Exp	-\$93,006	-\$69,270	-\$174,272	-\$177,205	-\$209,460
Employees (FTE)	8	8	8	8	8

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:

- Maximize the amount of crack filling, seal coating and patching within the available division budget.

Strategies

- Provide training for division staff to insure 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 right 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 five Heavy Equipment Operators. Temporary employees are hired to supplement the work force during the spring and summer months.



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Ongoing Commitments

- Review the striping plan for all seal coat and overlay areas by June
- Complete seal coating preparation by July
- Complete seal coating project by August (approximately 7 miles)
- 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 about 100 tons of sand/debris by May
- Complete routine annual roadway maintenance (i.e. patching, tree trimming, etc. as dictated by season)
- Maintain snow removal response to clear streets
- Continue education and training of employees on annual basis

2014 Accomplishments

- Completed the annual residential sidewalk repair program
- Completed annual crack fill (8+ miles of city streets project)
- Completed annual seal coat (7+ miles of city streets project)

CITY OF ELLENSBURG 2015/2016 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.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovt	\$255,371	\$256,563	\$251,801	\$253,036	\$253,585
Charges for Services	75,689	60,609	81,000	81,000	81,000
Misc.	3,374	6,923	1,100	1,100	1,100
Operating Transfer	1,357,303	1,120,000	1,120,000	1,320,000	1,320,000
Total Revenues	\$1,691,736	\$1,444,096	\$1,453,901	\$1,655,136	\$1,655,685
Expenditure By Object					
Salaries/Wages	\$488,212	\$436,303	\$450,960	\$478,113	\$482,842
Personnel Benefits	183,408	189,199	212,006	223,822	244,846
Supplies	258,708	231,045	446,050	429,050	429,050
Services	371,186	354,606	420,554	454,243	480,053
Intergovernmental	49,658	43,448	71,000	96,000	71,000
Capital Outlay	69,076	0	0	0	0
Interfund Payments	201,250	104,287	174,246	182,995	183,532
Total Expenditures	\$1,621,499	\$1,358,889	\$1,774,816	\$1,864,223	\$1,891,323
Expenditures By Program					
Reimbursable	\$60,454	\$50,100	\$58,000	\$53,000	\$53,000
Street Preservation	277,855	210,777	463,830	462,112	462,112
Street Maintenance	142,989	150,564	163,200	193,403	193,403
Shoulders	3,237	466	18,000	18,000	18,000
Alley Maintenance	37,273	56,097	33,500	34,162	34,162
Traffic Control Devices	118,201	141,662	175,606	176,537	178,837
Parking Facilities	2,767	583	2,800	2,800	2,800
Snow & Ice Control	149,765	83,444	169,500	187,140	187,150
Street Cleaning	156,303	145,715	142,100	157,717	158,217
Ground Cover					
Maintenance	48,983	56,682	46,100	58,558	59,403
Anxillary Operations	11,551	11,699	10,400	12,290	13,290
Maint. Supervision	30,216	31,023	28,778	30,490	30,490
Administration	228,445	123,229	134,592	153,541	159,254
General Services	29,046	198,152	226,856	230,485	247,217
Facilities	92,299	92,917	92,554	84,574	84,574
Training	4,356	5,778	9,000	9,414	9,414
Undist. Labor	158,663	0	0	0	0
Street Construction	69,095	0	0	0	0
Total Expenditures	\$1,621,499	\$1,358,889	\$1,774,816	\$1,864,223	\$1,891,323
Total Rev Over Exp	\$70,238	\$85,207	-\$320,915	-\$209,087	-\$235,638
Employees (FTE)	8.42	8.42	8.42	8.42	8.42

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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 streets, bridges, signals, and trails.

Financial Summary – Arterial Street

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

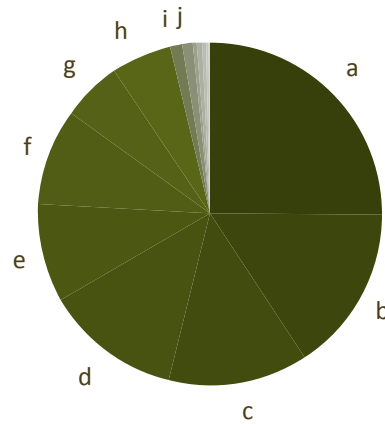
Arterial Street Summary	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
License & Permits	\$3,772	\$4,024	\$3,600	\$4,000	\$4,000
Intergovt	1,848,244	1,280,836	2,411,135	2,482,530	118,787
Misc.	450,842	1,239	500	500	500
Long Term Debt Proceeds	0	0	0	0	150,000
Operating Transfer	183,000	323,380	1,349,789	1,098,215	607,000
Total Revenues	\$2,485,859	\$1,609,479	\$3,765,024	\$3,585,245	\$880,287
Expenditure By Object					
Supplies	\$2,962	\$2,489	\$0	\$0	\$0
Other Services	854,714	1,221,291	304,090	676,592	143,000
Intergovt. Services	10,851	630	203,000	3,000	3,000
Interfund	17,879	15,000	15,000	15,000	15,000
Capital Outlay	1,780,864	502,672	3,463,321	3,745,623	772,000
Total Expenditures	\$2,667,271	\$1,742,082	\$3,985,411	\$4,440,215	\$933,000
Expenditures By Program					
Street Preservation	\$437,478	\$61,200	\$0	\$0	\$0
Road & Street Maint	244,536	401,154	17,037	0	0
Engineering	199,098	74,265	502,053	691,592	158,000
Right of Way	1,258	34,006	10,000	121,500	0
Roadway	349,677	32,904	629,943	333,640	10,000
Base	291,397	33,263	145,000	479,208	57,000
Surfacing	524,515	119,911	485,055	1,235,875	20,000
Other Improvements	15,500	359	22,500	25,000	0
Storm Drainage	68,948	40,940	176,500	231,130	0
Bridges			578,000	319,000	3,000
Sidewalks	141,462	33,923	202,976	290,220	515,000
Street Lighting	119,757	16,303	257,000	63,200	0
Traffic Control Devices	273,642	786,444	959,347	649,850	170,000
Total Expenditures	\$2,667,271	\$1,634,673	\$3,985,411	\$4,440,215	\$933,000
Total Rev Over Exp	-\$181,412	-\$132,603	-\$220,387	-\$854,970	-\$52,713

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

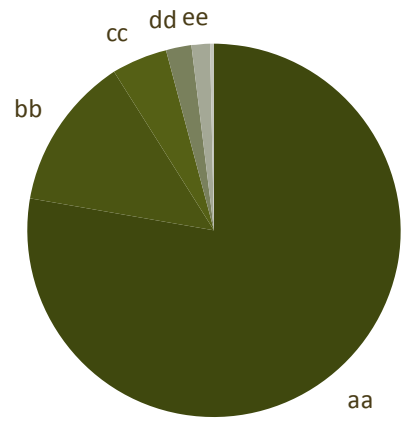
A major part of the funding for the Arterial Street Fund comes both state and federal grants. Gas tax is distributed to municipalities on a per capita basis. We estimate about \$20.15 per capita in 2015 which is split between street maintenance and street construction.

The following are the projects planned for 2015 and 2016:

2015 Project Descriptions		Amount
Third Avenue Extension	a	\$1,111,000
Alder Street Overlay	b	\$700,000
John Wayne Trail	c	\$582,000
"D" Street Bridge	d	\$566,000
Water Street Extension	e	\$413,215
Dolarway/SR97 (WSDOT)	f	\$400,000
Umptanum Rd/Canyon Rd Signal Upgrades	g	\$250,000
Canyon Road/I90 Ramp Signs	h	\$250,000
University Way Preservation	i	\$50,000
Alley Reconstruction	j	\$45,000
Helena Avenue Survey	k	\$20,000
Signal Optimization	l	\$20,000
Umptanum Rd Railroad Signal Crossing	m	\$15,000
Transfer to Engineering	n	\$15,000
Bridge Inspections	o	\$3,000
		<u>\$4,440,215</u>



2016 Project Descriptions		Amount
University Way Sidewalk Ext	aa	\$725,000
Signal Upgrade - 3rd & Main	bb	\$125,000
Alley Reconstruction	cc	\$45,000
Signal Optimization	dd	\$20,000
Transfer to Engineering	ee	\$15,000
Bridge Inspections	ff	\$3,000
		<u>\$933,000</u>



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

New Initiatives

- Construct 3rd Avenue from 1600' east of Alder St to Pfenning Rd.
- Design Dolarway/SR97 Intersection
- Construct John Wayne Trail Extension
- Construct "D" Street Bridge replacement
- Grind and overlay Alder St from University Way to Helena Ave.

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

2014 Accomplishments

- Applied for and received a STP grant (86.5%) to overlay Chestnut St from Spokane Ave to University Way.
- Obtained bids for construction
- Completed the overlay
- Applied for and received a TIP grant for the extension of 3rd Avenue from 1600' east of Alder Street to Pfenning Rd
- Hired consultant for design
- Applied for and received a CDBG grant for the extension of Water St. north of Bender Rd.
- Constructed Sidewalk along 5th Ave from Railroad Avenue to Wenas St, using Highways and Local Programs grant funds (80%).

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Traffic Impact Fees Division

Mission Statement: Traffic Impact Fee is responsible for improvement to public facility infrastructures that will reasonably benefit new development.

Financial Summary – Traffic Impact Fees

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Charges for Services	\$85,371	\$207,167	\$31,500	\$114,500	\$94,500
Misc.	713	703	300	600	600
Total Revenues	\$86,085	\$207,870	\$31,800	\$115,100	\$95,100
Expenditure By Object					
Supplies	\$560	\$0	\$0	\$0	\$0
Services	0	1,040	0	0	0
Intergovernmental	0	0	476,000	900,000	0
Interfund Payments	3,735	760	1,800	5,000	5,000
Total Expenditures	\$4,295	\$1,800	\$477,800	\$905,000	\$5,000
Total Rev Over Exp	\$81,790	\$206,070	-\$446,000	-\$789,900	\$90,100

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 2013 for the anticipated projects in 2014 and 2015. A 2015 transfer of \$900,000 to the Arterial Street will fund the construction of streets, signals, and trails in accordance with fund requirements.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Sidewalk Improvement Division

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

2014 Accomplishments

- Completed the annual sidewalk repair program
- Upgraded corner ADA ramps on Chestnut St from Spokane Ave to University Way

Financial Summary – Sidewalk Improvement

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Real Estate Excise Tax	\$151,670	\$229,491	\$100,000	\$150,000	\$150,000
Misc.	21,592	845	400	400	400
Operating Transfer	0	5,500	0	0	0
Total Revenues	\$173,262	\$235,837	\$100,400	\$150,400	\$150,400
Expenditure By Object					
Supplies	\$2,974	\$2,230	\$0	\$3,000	\$3,000
Services	173,345	73,027	35,000	43,000	43,000
Intergovernmental	0	0	0	45,000	257,000
Capital Outlay	0	0	190,402	120,000	80,000
Interfund Payments	17,337	15,549	0	20,000	20,000
Total Expenditures	\$193,656	\$90,806	\$225,402	\$231,000	\$403,000
Expenditures By Program					
Sidewalks	\$123,317	\$28,341	\$45,402	\$40,000	\$40,000
Special Purpose Paths	70,339	62,465	60,000	106,000	106,000
ADA Ramp Upgrades	0	0	120,000	40,000	0
Transfer to Arterial	0	0	0	45,000	257,000
Total Expenditures	\$193,656	\$90,806	\$225,402	\$231,000	\$403,000
Total Rev Over Exp	-\$20,394	\$145,031	-\$125,002	-\$80,600	-\$252,600

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

- Implement design standards that meet the requirements of the Department of Ecology's Eastern Washington Stormwater Construction Manual
- Maintain a positive work environment that respects employees and customers

General Overview

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

New Initiatives

- Update the stormwater management program.
- Complete the field survey and mapping of the stormwater system



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Ongoing Commitments

- Expand the current outreach education program
- Purchase new equipment to enhance the public cleaning system
- Inventory and inspect new storm systems that were completed after 2007

2014 Accomplishments

- Citywide public storm system was mapped using GPS/GIS
- All public stormwater outfalls were mapped, inventoried and field screened
- Publicized the spill hotline for the public to report spills or other environmental problems
- Trained all staff on best management practices with regards to stormwater pollution prevention
- Educated the public by creating and mailing stormwater brochures to eight thousand utility customers in 2014

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary – Stormwater

Department: Public Works

Fund: Stormwater

Account #: 400-431

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental	\$165,799	\$391,416	\$1,300,000	\$1,300,000	\$170,000
Charges for Goods & Services	568,551	662,363	582,752	867,654	885,006
Miscellaneous Revenues	375	384	255	155	155
Other Income	22,935	16,910			
Other Financing Sources			325,000		40,500
Total Revenues	\$757,660	\$1,071,073	\$2,208,007	\$2,167,809	\$1,095,661
Expenditures by Object					
Salaries/Wages	\$72,624	\$82,929	\$163,731	\$163,930	\$165,889
Benefits	34,194	36,970	66,766	72,642	76,932
Supplies	4,141	1,874	14,000	14,000	16,500
Services	173,430	192,649	256,912	139,122	143,380
Intergovernmental	587,794	208,000	208,000	120,000	130,000
Capital	-76,931	-96,714	1,485,947	1,566,000	234,000
Interfund	34,028	163,000	188,450	209,683	211,258
Total Expenditures by Object	\$829,280	\$588,708	\$2,383,806	\$2,285,377	\$977,959
Expenditures By Program					
Administration	\$166,849	\$279,549	\$398,019	\$450,353	\$464,544
General Operations	0	32,946	6,000	14,000	14,000
Maintenance	89,483	85,328	136,297	122,122	122,255
Capital	77,055	512,885	1,625,000	1,566,000	234,000
Transfer Out	572,948	208,000	208,000	120,000	130,000
Utility Taxes	10,275	10,894	10,490	12,902	13,160
Depreciation	13,026	0	0	0	0
Total Expenditures	\$929,637	\$1,129,601	\$2,383,806	\$2,285,377	\$977,959
Total Rev Over Exp	-\$171,977	-\$58,529	-\$175,799	-\$117,568	\$117,702
Employees (FTE)	1	1	2.16	3.16	3.16

Funding specifics for 2015 and 2016 include \$1.57 million for Reecer Creek restoration and flood hazard reduction, and \$200,000 for a heated equipment bay at the city shop.

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 good 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 Saunders Rd. from Airport Rd to Alder St.
- Extend water main on Third Ave
- 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

CITY OF ELLENSBURG 2015/2016 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

2014 Accomplishments

- Completed construction of new well houses on Highway 10 and Hayward Hill

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary - Water

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Licenses & Permits	\$900	\$490	\$0	\$500	\$500
Charges For Service	3,793,415	3,858,269	3,856,758	4,281,367	4,494,272
Misc	15,209	20,513	11,500	12,400	12,400
Capital Contributions	363,214	358,808	230,000	265,000	265,000
Transfers	24,028	2,225,284	750,000	872,135	0
Total Revenues	\$4,196,765	\$6,463,364	\$4,848,258	\$5,431,402	\$4,772,172
Expenditures by Object					
Salary	\$454,972	\$466,690	\$541,944	\$537,353	\$539,169
Benefits	206,101	222,393	245,317	271,991	286,816
Supplies	227,186	231,729	233,300	256,300	256,300
Other Services	661,627	1,537,874	1,186,299	1,420,564	1,408,624
Intergovt Services	557,456	0	0	0	0
Capital Outlay	617,566	1,918,514	2,197,000	2,005,250	452,000
Debt Service	33,760	254,461	649,737	738,551	737,810
Interfund Payment	817,111	747,974	860,719	970,757	979,948
Operating Transfer		2,100,000	750,000	872,135	
Total Expenditures	\$3,575,779	\$7,479,635	\$6,664,316	\$7,072,901	\$4,660,667
Expenditures by Program					
Jobbing	\$20,591	\$6,668	\$30,254	\$22,500	\$22,500
Administration	1,750,945	1,817,354	1,920,919	2,102,759	2,134,010
Training	11,668	18,794	17,500	22,500	23,500
Maintenance	407,514	398,211	551,476	639,922	621,563
Operations	417,586	569,021	515,430	636,972	636,972
Debt Service	33,760	251,436	649,737	738,551	737,810
Capital	933,715	2,318,151	2,229,000	2,037,562	484,312
Transfers	0	2,100,000	750,000	872,135	0
Total Expenditures by Object	\$3,575,779	\$7,479,635	\$6,664,316	\$7,072,901	\$4,660,667
Total Rev Over Exp	\$620,986	-\$1,016,271	-\$1,816,058	-\$1,641,499	\$111,505
Employees (FTE)				9.5	9.5

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. The capital spending continues in 2015 and 2016 to complete the construction of a new well house and to construct numerous water main extensions.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

2010 Water Revenue Bond

Date: May 2010

Purpose: To refund the 1999 Water system Revenue Bonds, the drilling of replacement wells, and upgrade to the water and sewer lines.

Interest: Semiannual each June 1st and December 1st

Interest rates range from 2% – 4.5%

Rating: Standard & Poor’s AA

Security The bonds are secured with the revenue generated from the services that are provided

Debt Service:

The Water/Sewer funds have outstanding bonds and the following is the payment schedule:

2010 Water/Sewer Revenue Bond							
Year	Principal	Interest	Total	Year	Principal	Interest	Total
2013	230,000	386,400	616,400	2023	585,000	207,025	792,025
2014	240,000	379,500	619,500	2024	610,000	180,700	790,700
2015	420,000	372,300	792,300	2025	640,000	153,250	793,250
2016	435,000	357,600	792,600	2026	665,000	124,450	789,450
2017	450,000	340,200	790,200	2027	695,000	47,263	742,263
2018	470,000	322,200	792,200	2028	730,000	63,250	793,250
2019	490,000	301,050	791,050	2029	760,000	30,400	790,400
2020	510,000	279,000	789,000				
2021	535,000	256,050	791,050	Total	\$9,025,000	\$4,032,863	\$13,057,863
2022	560,000	232,225	792,225				

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 3rd Avenue
- Extend sewer main along Water Street north of Bender Road
- Design and construct ultra violet system
- Design/construct boiler redundancy system

Ongoing Commitments

- Phase 1 of the new electrical upgrades
- Line cleaning and flushing
- Obtaining field coordinates of system components for input into the City's Geographic Information System

2014 Accomplishments

- Rehabilitated 900 feet of sewer main

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary - Wastewater

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Charges for Service	\$3,239,368	\$3,371,958	\$3,472,610	\$3,601,895	\$3,744,888
Misc	9,042	42,782	7,600	9,600	9,600
Transfer	88,000	88,000	88,000		
Capital Contributions	249,747	207,348	124,500	144,500	144,500
Total Revenues	\$3,586,157	\$3,710,088	\$3,692,710	\$3,755,995	\$3,898,988
Expenditures by Object					
Salary	\$578,210	\$616,646	\$671,434	\$743,322	\$760,179
Benefits	245,299	288,295	325,215	372,000	401,899
Supplies	79,614	66,080	128,100	137,100	131,100
Other Services	537,101	895,422	972,985	1,064,749	1,013,465
Intergovt Services	435,566	125,284	1,000	1,000	1,000
Capital Outlay	458,650	143,424	130,000	840,000	922,000
Debt Service	212,418	209,983	380,642	295,937	296,976
Interfund Payment	837,472	708,280	800,320	891,276	903,387
Total Expenditures	\$3,384,331	\$3,053,414	\$3,409,696	\$4,345,384	\$4,430,006
Expenditures by Program					
Capital & Others	\$525,826	\$143,536	\$130,000	\$840,000	\$922,000
Taxes	410,905	414,983	434,244	463,570	484,786
Training	14,745	8,820	17,000	23,500	24,500
Jobbing Expense	15,352	6,113	28,317	29,267	26,288
Operations	526,798	509,760	595,004	633,505	625,505
Maintenance	220,909	281,623	312,950	355,666	357,827
Storm Lines	104,473	120,223	142,500	144,076	148,076
Pretreatment Program	821	0	1,500	1,500	1,500
Debt Service	212,418	209,983	380,642	295,937	296,976
Administration & General	1,328,055	1,233,089	1,369,039	1,559,863	1,544,048
Transfers	24,028	125,284	0	0	0
Total Expenditures	\$3,384,330	\$3,053,414	\$3,411,196	\$4,346,884	\$4,431,506
Total Rev Over Exp	\$201,827	\$656,674	\$283,014	-\$589,389	-\$531,018
Employees (FTE)				12.6	12.6

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 2015/2016 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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Loan Repayment	\$0	\$0	\$0	\$1,400,000	\$0
Charges for Service	290,056	286,881	293,658	293,658	293,658
Misc.	1,345,507	1,418,427	1,183,316	1,567,480	1,553,480
Transfers	394,929	317	5,500	5,500	5,500
Total Revenue	\$2,030,492	\$1,705,625	\$1,482,474	\$3,266,638	\$1,852,638
Expenditures By Object					
Salary	\$281,228	\$274,442	\$282,974	\$281,333	\$276,654
Benefits	114,490	122,642	134,085	143,450	154,499
Supplies	359,733	309,875	309,600	374,100	381,100
Other Services	241,181	400,780	293,367	256,497	206,987
Capital Outlay	645,904	121,099	687,000	572,500	162,000
Depreciation	343,876	387,773	0	0	0
Debt Service	0	0	283,943	0	0
Interfund Payment	64,337	72,464	82,185	123,166	124,031
Total Expenditures	\$2,050,749	\$1,689,075	\$2,073,154	\$1,751,046	\$1,305,271
Expenditures By Program					
Facilities	\$141,367	\$136,673	\$178,321	\$246,786	\$198,366
Warehouse Services	231,994	198,954	204,384	214,982	218,247
Equipment Rental	30,477	31,615	33,815	49,033	50,702
Motor Pool	657,131	686,879	685,691	667,745	675,956
Capital	645,904	247,181	687,000	572,500	162,000
Depreciation	343,876	387,773	0	0	0
Total Expenditures	\$2,050,749	\$1,689,075	\$1,789,211	\$1,751,046	\$1,305,271
Total Rev Over Exp	-\$20,257	\$16,550	-\$590,680	\$1,515,592	\$547,367
Employees (FTE)				5.1	5.1

Parks and Recreation Department

Locations: Ellensburg Memorial Pool
815 E 6th 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 2015/2016 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 (SBCYC) 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 2015/2016 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, drop slide, 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, 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.

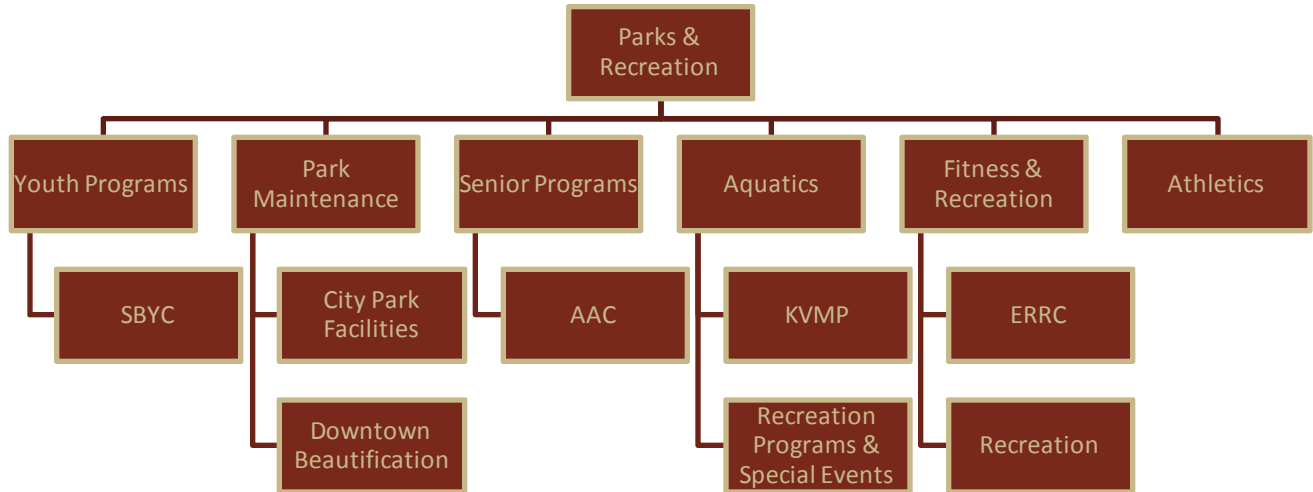


CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

- North Alder Street Park, our newest city park facility, is a 5.5 acre park located ½ mile north of Central Washington University. The park has a picnic shelter, play structure, ¼ 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 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 2015/2016 BIENNIAL BUDGET



New Initiatives

- Develop a program that will provide consistent and uniform information and regulatory signage throughout all city parks
- 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
- Provide timely removal of solid waste from park waste containers
- Continue to offer a wide variety of quality adult athletic programs at various applicable City properties
- Coordinate 4th of July Celebration with community partners
- 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 2015/2016 BIENNIAL BUDGET

Financial Summary – Parks & Recreation

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental Revenues	\$51,637	\$3,919	\$5,000	\$5,000	\$5,000
Interfund Charges	312,699	360,369	418,407	426,715	436,565
Miscellaneous Revenues	59,795	53,931	53,066	44,223	44,223
Total Revenue	\$424,131	\$418,220	\$476,473	\$475,938	\$485,788
Expenditure By Object					
Salaries/Wages	\$839,390	\$853,082	\$899,250	\$1,001,098	\$1,013,883
Personnel Benefits	298,168	312,870	351,235	401,444	428,828
Supplies	169,632	177,258	212,328	188,828	189,828
Services	580,397	606,317	589,845	588,989	593,589
Intergovernmental	1,959				
Interfund Payments	69,016	56,245	51,394	56,692	52,106
Total Expenditures	\$1,958,562	\$2,005,772	\$2,104,052	\$2,237,051	\$2,278,234
Expenditure by Program					
Adult Activity Center	\$149,837	\$157,021	\$157,825	\$153,928	\$156,604
Recreation	33,838	22,961	42,571	45,957	46,027
Youth Center	117,888	116,281	121,743	114,312	116,837
Swimming Pool	464,693	508,482	518,924	500,094	512,278
Raquet & Rec Center	123,519	122,463	142,887	146,682	151,027
Park Maintenance	810,225	820,665	850,183	994,150	1,011,392
Community Athletics	56,596	54,006	64,728	64,866	65,799
Weed Abatement	4,213	0	0	0	0
Administration	197,752	203,894	205,191	217,062	218,270
Total Expenditures	\$1,958,562	\$2,005,772	\$2,104,052	\$2,237,051	\$2,278,234
Total Rev Over Exp	-\$1,534,431	-\$1,587,553	-\$1,627,579	-\$1,761,113	-\$1,792,446
Employees (FTE)				26.3	26.3

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 2015/2016 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.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental Revenues	\$101,888	\$1,897	\$1,800	\$151,800	\$1,800
Interfund Charges	98,725	285,601	35,000	35,000	35,000
Miscellaneous Revenues	234	261	5,500		
Total Revenue	\$200,847	\$287,758	\$42,300	\$186,800	\$36,800
Expenditure By Object					
Services	\$82	\$0	\$0	\$0	\$0
Capital Outlay	216,945	5,200	296,500	170,000	0
Total Expenditures	\$217,026	\$5,200	\$296,500	\$170,000	
Expenditure by Program					
W. Ellensburg Park	\$77,250	\$0	\$94,000	\$50,000	\$0
Alder Street Park	139,777	5,200	202,500	120,000	0
Total Expenditures	\$217,026	\$5,200	\$296,500	\$170,000	\$0
Total Rev Over Exp	-\$16,179	\$282,558	-\$254,200	\$16,800	\$36,800

Allocations in 2015 are \$50,000 for the N. Alder Street spray ground and \$120,000 for an off-leash dog park at Rotary 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

The Ellensburg Library celebrated its 100th birthday in 2010. The Library provides 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 58,000 books, 10,000 audio-visual items, and 148 magazine subscriptions, 16 online database subscriptions most with remote access, 3,000 e-books, 3,000 downloadable audiobooks and digital collections of Local History photographs.

Over 150,000 people visit our library annually to request services, use the public computer workstations, check out books, and attend programs. Over 11,000 library cards are currently active, and the Library circulates over 200,000 books and materials annually. The story-time program for the children records an average of 9,000 attendances annually.



CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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
- Mobile laptop training lab
- Digital Literacy classes

Ongoing Commitments

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



2013/2014 Accomplishments

- Digitized over 3000 local history photographs to share through the library website; awarded 5th digitization grant from the Washington State Library
- Partnered with many agencies and non-profits in the community to offer a diverse range of programming
- Maintained a good core collection of library materials for our community to use
- Over 700 children participated in the 2014 Summer Reading Program, *Fizz, Boom, Read*

Service Measures

	2013	2014
Items Borrowed	212,236	206,964
Library Visits	151,219	164,598
Library Card Holders	11,235	11,178
Programs	574	397
Program Attendance	17,873	14,482
Hal Holmes Reservations	936	910
Friends of the Library Support	\$11,756	\$11,766

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary – General Fund

Department: Library **Fund:** General Fund

Account #: 001-023

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental Revenues	\$94,042	\$5,194	\$10,021	\$4,465	\$0
Interfund Charges	4,028	93,535	92,650	102,453	100,724
Fines & Penalties	20,381	17,338	22,000	22,000	22,000
Miscellaneous Revenues	33,347	40,863	50,800	50,383	40,000
Other Financing Sources	431			39,243	
Total Revenue	\$152,229	\$156,930	\$175,471	\$218,544	\$162,724
Expenditure By Object					
Salaries/Wages	\$464,240	\$466,191	\$515,491	\$516,799	\$524,757
Personnel Benefits	199,489	208,351	242,868	218,202	231,858
Supplies	20,399	19,327	19,750	19,750	19,750
Services	127,333	105,404	107,281	144,887	104,155
Intergovernmental	852	670	1,020	1,020	1,020
Capital Outlay	70,933	77,554	80,500	80,500	80,500
Interfund Payments	66,690	65,418	63,222	79,343	66,681
Total Expenditures	\$949,936	\$942,915	\$1,030,132	\$1,060,501	\$1,028,721
Expenditure by Program					
Library Rental Property	\$270	\$0	\$0	\$0	\$0
Library Admin	138,763	117,515	122,849	125,685	132,477
Library (Public Service)	720,425	730,332	811,250	798,461	800,621
Library (Organization of Materials)	19,717	21,394	22,050	21,494	19,005
Donation Expenditures	1,704	457	3,000	3,000	3,000
Library Training	1,576	3,244	3,900	3,900	3,900
LSTA Grant- Supplies	443	2,452	0	0	0
Facilities	46,942	48,174	46,250	89,093	50,850
Health Library		495	500	500	500
Hal Holmes	20,096	18,851	20,333	18,368	18,368
Total Expenditures	\$949,936	\$942,915	\$1,030,132	\$1,060,501	\$1,028,721
Total Rev Over Exp	-\$797,706	-\$785,985	-\$854,661	-\$841,957	-\$865,997
Employees (FTE)				11.7	11.7

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary – Library Trust

Department: Library **Fund:** Library Trust Fund

Account #: 600-605

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Interfund Charges	\$154	\$45	\$0	\$0	\$0
Miscellaneous Revenues	53,116	8,271	7,500	7,500	7,500
Total Revenue	\$53,269	\$8,316	\$7,500	\$7,500	\$7,500
Expenditure By Object					
Supplies	\$400	\$4,395	\$2,000	\$2,000	\$2,000
Services	365	1,328	400	400	400
Capital Outlay	4,241	2,297	6,400	6,400	6,400
Total Expenditures	\$5,007	\$8,020	\$8,800	\$8,800	\$8,800
Expenditure by Program					
Farrell	\$59	\$26	\$600	\$600	\$600
Berg	266	64	250	250	250
Library Aquisitions	2,406		3,500	3,500	3,500
Public Service	2,275	7,931	4,350	4,350	4,350
Library Auction			100	100	100
Total Expenditures	\$5,007	\$8,020	\$8,800	\$8,800	\$8,800
Total Rev Over Exp	\$48,263	\$296	-\$1,300	-\$1,300	-\$1,300

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.

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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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 2015/2016 BIENNIAL BUDGET

Financial Summary-CATV

Department: Library/Hal Holmes **Fund:** CATV Ops

Account #: 100-150

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Franchise Fees 2%	\$61,006	\$63,924	\$62,000	\$62,000	\$62,000
Utility Tax 1.25%			25,000	31,200	31,200
Misc	142	95			
Transfer In	10,000				
Total Revenues	\$71,148	\$64,020	\$87,000	\$93,200	\$93,200
Expenditures by Object					
Other Services	\$0	\$54,634	\$102,000	\$75,000	\$80,000
Intergovernmental Services	65,451	28,579	5,000	5,000	5,000
Capital Outlay			27,050		
Interfund Payment				15,501	11,228
Total Expenditure	\$65,451	\$83,213	\$134,050	\$95,501	\$96,228
Expenditure by Program					
Operation	\$65,451	\$92,349	\$107,000	\$95,501	\$96,228
Total Expenditures	\$65,451	\$92,349	\$107,000	\$95,501	\$96,228
Excess Rev over Exp	\$5,696	-\$19,193	-\$47,050	-\$2,301	-\$3,028

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 2015/2016 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.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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.

Financial Summary - Electric

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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental	\$360,478	\$69,522	\$50,000	\$0	\$0
Charges for Service	13,186,271	14,170,349	14,701,341	15,262,135	15,354,857
Misc.	65,655	73,578	70,624	67,671	65,021
Gains/Losses & Other					
Income	17,238	-460,425			
Interfund Loan Repayment			255,000	265,000	275,000
Total Revenues	\$13,629,642	\$13,853,025	\$15,076,965	\$15,594,806	\$15,694,878
Expenditures by Object					
Salaries/Wages	\$1,158,035	\$1,251,180	\$1,231,812	\$1,380,658	\$1,304,734
Benefits	402,016	442,936	469,525	475,745	497,452
Supplies	7,400,476	7,559,921	10,561,544	8,942,933	8,703,896
Other Services	1,161,861	2,836,916	3,558,250	2,748,504	2,821,284
Intergovernmental Services	1,232,178				
Capital Outlay	697,503	286,867	156,604	4,774,249	356,122
Debt Services	192,760	185,125	4,312,986	615,294	627,100
Interfund Payment	1,368,152	1,268,630	1,375,441	1,521,039	1,541,517
Depreciation	855,147	879,590			
Transfer	100,000	130,000	100,000		
Total Expenditures	\$14,568,128	\$14,841,165	\$21,766,162	\$20,458,422	\$15,852,105
Expenditures by Program					
Distribution	\$7,690,827	\$8,010,345	\$8,325,523	\$7,842,339	\$7,916,738
Maintenance	874,443	1,144,114	983,715	1,831,702	1,877,132
Public Event Work	8,146	12,328	5,074	1,200	1,200
Customer Service	65,615	51,217	79,013		
Contract Service	191,171	134,589	703,860	189,039	166,026
Conservation	278,464	428,464	411,807	428,526	423,573
Capital Projects	0	0	2,872,246	5,740,541	1,085,964
Jobbing	6,232				
Debt Services	192,760	185,125	4,312,986	615,294	627,100
Transfer Out	100,000	130,000	100,000		
Administration	3,607,820	3,578,526	3,971,938	3,809,781	3,754,372
Depreciation	855,147	879,590			
Total Expenditures	\$14,568,128	\$14,841,165	\$21,766,162	\$20,458,422	\$15,852,105
Total Rev Over Exp	-\$938,486	-\$988,140	-\$6,689,197	-\$395,275	-\$650,851
Employees (FTE)				14.2	14.2

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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 and surrounding areas. The Utility purchases all of its natural gas supply from Shell Oil 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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental	\$4,198	\$0	\$0	\$0	\$0
Charges for Service	7,311,339	7,322,725	7,548,340	7,588,047	7,797,539
Misc.	2,605	6,416	3,500	3,500	3,500
Total Revenues	\$7,318,142	\$7,329,141	\$7,551,840	\$7,591,547	\$7,801,039
Expenditures by Object					
Salaries/Wages	\$931,575	\$903,322	\$922,687	\$927,063	\$970,570
Benefits	361,463	356,295	405,491	377,700	391,110
Supplies	3,681,971	4,020,217	4,182,674	4,498,596	4,646,589
Other Services	420,358	1,223,372	1,403,173	1,183,715	1,270,608
Intergovernmental Services	726,571	30,000	0	0	0
Capital Outlay	323,695	264,240	5,000	5,000	165,000
Interfund Payment	870,379	842,411	891,955	994,748	1,008,013
Depreciation	436,376	448,143	0	0	0
Transfer	0	0	0	0	0
Total Expenditures	\$7,752,388	\$8,088,000	\$7,810,980	\$7,986,822	\$8,451,890
Expenditure by Program					
Distribution Operation	\$4,115,964	\$4,500,050	\$4,089,160	\$4,240,196	\$4,416,389
Maintenance	397,055	381,167	401,332	917,221	977,041
Customer Services	67,804	24,368	74,209		
Contract Services	2,957	67,477	118,000	12,500	26,000
Planning	90,310	79,733	193,774	174,139	174,619
Capital Projects	323,695	264,240	559,364	251,890	384,890
Jobbing	2,588	0	0	0	0
Administration	2,277,553	2,322,822	2,375,141	2,390,876	2,472,951
Conservation	38,086	0	0	0	0
Depreciation	436,376	448,143	0	0	0
Transfers	0	0	0	0	0
Total Expenditures	\$7,752,388	\$8,088,000	\$7,810,980	\$7,986,822	\$8,451,890
Total Rev Over Exp	-\$434,246	-\$758,859	-\$259,140	-\$395,275	-\$650,851
Employees (FTE)				11.55	11.55

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

The Telecommunications Utility Division was established by the City in 2014 and is a broadband fiber optics network that provides telecommunication services to 40 locations with over 13 miles of overhead fiber optic cable and 2 miles of underground fiber optic cable. The service provided is 1 Gbps transport only or what is also known as Gigabit Ethernet. Prior to 2014 an Institutional Network (I-Net) was available from the cable operator. 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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Intergovernmental	\$124,712	\$0	\$0	\$0	\$0
Charges for Service	30,523	60,870	619,471	340,443	56,500
Misc.	546	289	150		
Transfers			461,398		
Total Revenues	\$155,781	\$61,159	\$1,081,019	\$340,443	\$56,500
Expenditure by Object					
Wages & Benefits	\$0	\$3,929	\$0	\$18,221	\$19,046
Supplies	341			50,000	
Services	12,239	3,456	169,221	67,403	43,052
Intergovernmental	30,000	34,497	30,000	30,000	
Capital Outlay	179,914	6,595	1,294,207		
Debt Service				96,557	96,557
Interfund Payment	10,000	10,000	10,000	23,152	23,358
Total Expenditures	\$232,494	\$58,477	\$1,503,428	\$285,333	\$182,013
Total Revenues Over Exp	-\$76,713	\$9,277	-\$422,409	\$55,110	-\$125,513
Employees (FTE)	0	0	0	.15	.15

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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 the Kittitas County Fire District. 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

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Charges for Service	\$1,048,266	\$668,355	\$641,490	\$1,203,968	\$1,137,134
Misc.	1,494	3,403	1,000	1,000	1,000
Total Revenues	\$1,049,760	\$671,758	\$642,490	\$1,204,968	\$1,138,134
Expenditures by Object					
Salaries/Wages	\$202,519	\$211,308	\$208,481	\$230,402	\$237,608
Benefits	96,315	99,324	105,840	111,701	119,052
Supplies	50,574	59,313	5,050	85,450	65,250
Other Services	218,239	289,996	316,094	312,230	316,591
Intergovernmental Services	12,000	12,000	10,000	12,000	12,000
Capital Outlay	0	0	258,500	568,700	449,500
Interfund Payment	60	0	0	0	0
Depreciation	21,374	23,621	0	0	0
Transfers	21,981	0	400,000	0	0
Total Expenditures	\$623,062	\$695,562	\$1,303,965	\$1,320,483	\$1,200,001
Expenditures by Program					
Training & Admin	\$43,516	\$44,728	\$43,446	\$51,762	\$53,771
Network Resources	168,724	156,223	131,210	196,101	201,110
Desktop Resources	92,473	158,160	112,094	199,557	185,765
Enterprise Resources	154,021	116,147	238,813	168,365	171,980
GIS	120,613	196,523	119,902	135,998	137,875
Capital Outlay	0	0	258,500	568,700	449,500
Depreciation	21,374	23,621	0	0	0
Transfers	21,981	0	400,000	0	0
Total Expenditures	\$622,702	\$695,402	\$1,303,965	\$1,320,483	\$1,200,001
Total Rev Over Exp	-\$360	-\$160	-\$661,475	-\$115,515	-\$61,867
Employees (FTE)				3.15	3.15

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary - CATV Capital

Department: Energy Services **Fund:** CATV Capital **Account #:** 100-155

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Franchise Fees - \$0.50	\$47,124	\$29,573	\$2,427	\$0	\$0
Misc	355	276	312	50	50
Total Revenues	\$47,479	\$29,849	\$2,739	\$50	\$50
Expenditures by Object					
Supplies	\$9,068	\$31,048	\$0	\$0	\$0
Other Services	13,030	7,358	0	0	0
Capital Outlay	0	65,160	73,465	35,250	0
Transfer	10,000	0	0	0	0
Total Expenditure	\$32,097	\$103,566	\$73,465	\$35,250	
Expenditure by Program					
Capital Outlay	\$22,097	\$103,566	\$73,465	\$35,250	\$0
Transfers	10,000	0	0	0	0
Total Expenditures	\$32,097	\$103,566	\$73,465	\$35,250	\$0
Excess Rev over Exp	15,382	-73,717	-70,726	-35,200	\$50

The CATV Capital Fund historically received funding from a 50 cents a month per customer charged by cable service providers within the city. This money was used for capital expenditures to improve the CATV public access program.

As of February 2014, Public, Educational, and Government (PEG) capital contributions are no longer being made by the cable operator. However, a fund balance of approximately #35,250 is currently available to support additional equipment purchases that will be used up in 2015 for capital items for the fulfillment of the city's contractual obligations with the contracted station operator.

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Financial Summary-Lodging Tax

Department: Energy Services **Fund:** Lodging Tax **Account #:** 100-165

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2016 Budget
Revenues					
Lodging Tax	\$384,675	-\$422,435	-\$374,316	-\$452,000	-\$484,000
Misc.	972	1,040	1,000	1,000	1,000
Total Revenues	\$385,647	-\$423,474	-\$375,316	-\$453,000	-\$485,000
Expenditures by Object					
Supplies	\$49,400	\$115,633	\$32,550	\$32,996	\$35,332
Other Services	1,881	38,714	400	900	968
Intergovernmental Services	389,129	327,314	387,971	418,100	447,700
Capital Outlay	0	0	0	125,000	110,000
Total Expenditure	\$440,410	\$481,661	\$420,921	\$576,996	\$594,000
Expenditure by Program					
Tourism	\$440,410	\$481,661	\$420,921	\$451,996	\$484,000
Capital	0	0	0	125,000	110,000
Total Expenditures	\$440,410	\$481,661	\$420,921	\$576,996	\$594,000
Excess Rev over Exp	-\$54,763	\$58,187	-\$395,909	-\$271,913	-\$162,913

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.

Capital Facility & Improvement Programs

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CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Capital Projects List

* : No impact to operating budget

N : Negligible Impact to operating budget; estimated annual cost less than \$5,000

M : Moderate impact to operating budget; estimated annual cost between \$5,000 and \$25,001

H : High impact to operating budget; estimated annual cost greater than \$25,001

Dept #	Department Project	Description	2015 Funded Projects	2016 Funded Projects	Impact to Operating Budget
11	General Fund KVMP Brick Wall Replacement	Complete partial brick wall replacement at Pool. \$73k available within 2010 Bond Fund	\$100,000		*
			\$100,000	\$0	
22	Parks and Recreation North Alder Street Sprayground Rotary Park Off Leash Dog Park Construction	Partner with Generations Service to construct Sprayground on North Alder	\$50,000		M
		Include community identified amenities. Sizable volunteer assist anticipated	\$120,000		N
			\$170,000	\$0	
123	Arterial Street Fund Umptanum Road Railroad Signal Crossing Umptanum Road/Canyon Road Signal Upgrades University Way Preservation Third Avenue Extension Alder Street Overlay Helena Avenue Survey	Upgrade of railroad crossing at Umptanum Road and Canyon road	\$15,000		*
		Design/construction of upgrades to traffic signal at Umptanum Road/Canyon Road intersection	\$250,000		*
		Crackfill, grind and patch University Way from Chestnut Street to Whiskey Creek	\$50,000		*
		Design and construction of Third Ave extension from Valley View School to Pfenning Road	\$1,111,000		M
		Design/advertise for bids for the grinding and overlaying of Alder Street (University Way to Helena Ave)	\$700,000		*
		Survey of right-of-way for Helena Avenue extension between Water Street and Walnut Street	\$20,000		*

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Dept #	Department Project	Description	2015 Funded Projects	2016 Funded Projects	Impact to Operating Budget
	John Wayne Trail	Acquisition of right-of-way and design (Helena Ave to Greenfield)	\$582,000		M
	"D" Street Bridge	Construction of the "D" Street Bridge over the Ellensburg Water Company's irrigation ditch	\$566,000		*
	Canyon Road/I90 Ramp Signs	Design, construct traffic signal at Canyon Road/I-90 intersection	\$250,000		*
	Dolarway/SR97 (WSDOT)	Contribution to WSDOT design work for intersection improvements	\$400,000		*
	Water Street Extension	Extension of Water Street north of Bender Road	\$413,215		M
	Alley Reconstruction	Design,advertise for bids for Central Business District alley	\$45,000	\$45,000	*
	Signal Optimization	Annual signal upgrade/enhancement work	\$20,000	\$20,000	*
	Signal Upgrade - 3rd & Main	Upgrade traffic signal		\$125,000	*
	University Way Sidewalk Ext	Sidewalk, curb and cutter on south side (Okanogan to west side of city limits)		\$725,000	N
			\$4,422,215	\$915,000	
365	Capital Projects Fund - General				
	Public Safety Building	Building evaluation of the Ellensburg Public Safety Building.	\$47,296		*
			\$47,296	\$0	
366	Sidewalk Fund				
	ADA Ramp Upgrades	Design and contract for the reconstruction of ADA ramps at various locations	\$40,000		*
	Sidewalk Repair Program	Design and construction of sidewalk, curb, gutter,and handicap ramps at various locations	\$106,000	\$106,000	*
	CDB Sidewalk Repair	Design and Construction of Paverstone sidewalk, curb,gutter, handicap ramps and replacement of trees	\$40,000	\$40,000	P
			\$186,000	\$146,000	

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Dept #	Department Project	Description	2015 Funded Projects	2016 Funded Projects	Impact to Operating Budget
431	Stormwater Fund Heated Equipment Bay (Shops) Reecer Creek Restoration & Flood Haz Reduction			\$200,000	N
			\$1,600,000		*
		\$1,600,000	\$200,000		
461	Gas Fund Regular system construction	Regular rate funded construction costs consistent with ch. 1, 4, & 6	\$232,890	\$205,890	*
			\$232,890	\$205,890	
471	Light Fund Replace scrap copper storage shed Capital Construction Projects Regular System Construction	Shipping container repurposed as shed.	\$5,000		*
		Helena Ave Substation and Distribution System Feeder (Bond Issue)	\$4,543,000		M
		Regular rate funded construction costs consistent with Ch. 1, 4, & 6	\$973,390	\$746,233	*
		\$5,521,390	\$746,233		
481	Water Fund 3rd Ave. Water Main Extension "D" street Water Main Extension City Shop Water Main Extension Distribution Mains New Meters/ERTS Fire Hydrants Sanders Road Water Main Extension	Extend water main in conjunction with construction of 3rd Ave. Ext.	\$105,000		N
		Extend water main along "D" street	\$15,000		N
		Extend Water Main from City Shop to Anderson Road	\$113,250		N
		Reimbursement for oversizing of new distribution mains constructed by contractor	\$30,000	\$30,000	N
		Installation of new meters/services (on-going project)	\$150,000	\$150,000	*
		Installation of new fire hydrants per fire districts requests	\$12,000	\$12,000	N
		Extend water main along Sanders Road from Airport road to Alder Street	\$245,000		N

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Dept #	Department Project	Description	2015 Funded Projects	2016 Funded Projects	Impact to Operating Budget
491	Memorial Pool Water Main Relocation	Relocate water main in the vicinity of Memorial Pool		\$50,000	N
	Whitney Well Pump & Motor Rebuild	Pulling and rebuilding of pump and motor for Whitney Well		\$32,000	*
	Water Valve Rehabilitation	Inspect and rehabilitate valves on 24" water transmission main	\$35,000	\$35,000	*
	Bull Road Water Main Extension - Design	Design of Water main extension along Bull Road from south city limits to south of I-90		\$75,000	*
	Kiwanis Well Pump & Motor Rebuild	Pulling and Rebuilding of Pump and motor for Kiwanis well	\$32,000		*
	Airport Well House & Moter Control	Complete construction of the well house and motor control center for airport well 3	\$800,000		*
	Land Acquisition/New Well Siting	Purchase of property as site for drilling of a new well adjacent to the 24" water transmission main	\$250,000		N
	Water Street Main Extension	Extend water main in conjunction with the extension of Water Street north of Bender Road		\$100,000	N
			\$1,787,250	\$484,000	
	Sewer Fund				
	Cured-in-place Sewer Main	Rehabilitation of Approximately 900' of sewer line	\$100,000	\$100,000	*
	Third Avenue Sewer Main Extension	Extend Sewer main in conjunction with construction of Third Avenue Extension	\$110,000		N
	UV Disinfection System Replacement	Design and Construct WwTP Ultraviolet Disinfection System	\$400,000		N
	WwTP Influent Flow Meter	Replace flow meter on influent channel at WwTP	\$200,000		*
	WwTP Boiler Recirculation Redundancy	Design and construct WwTP Boiler Recirculation Redundancy system		\$17,000	*
WwTP Electrical Upgrade Phase I	Phase I of the WwTP's Electric system upgrade		\$500,000	*	

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Dept #	Department Project	Description	2015 Funded Projects	2016 Funded Projects	Impact to Operating Budget
	Bull Road Sewer Main Extension -Design	Design of Sewer main extension along Bull Road from south city limits to south of I-90		\$75,000	*
	Water Street Main Extension	Extend sewer main in conjunction with the extension of Water Street north of Bender Road		\$110,000	N
	Collection Mains	Reimbursement for oversizing of new collection mains by contractor	\$30,000	\$30,000	*
	WwTP Dredge Pump	Replace WwTP dredge Pump		\$90,000	*
			\$840,000	\$922,000	
531	Shop Fund				
	Shop Vehicular Use Area/Pavement Sealing	Sealing of the Shop's paved vehicular use areas	\$50,000	\$50,000	*
	Card Entry Systems	Installation of card entry systems at both entrances City Shop	\$25,000		N
	Anderson Road Shop Yard Access	Additional funding for construction of access road from city shop to Anderson Road (\$150k budgeted 2014)	\$200,000		N
	Underground Fuel Tank Line Replacement	Replacement of underground fuel line from fuel tank to pumps incl asphalt berm around fuel tank	\$15,000		*
			\$290,000	\$50,000	
		Total:	\$15,197,041	\$3,669,123	

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Statistical Information

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Personnel

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

Employee Groups

Represented:

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

Non-represented:

- Management and professional (43 members)

Medical Plans

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

Pension Plans

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

Cleanup of Temporary Laborer/Student Laborer to match budgeted FTE

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

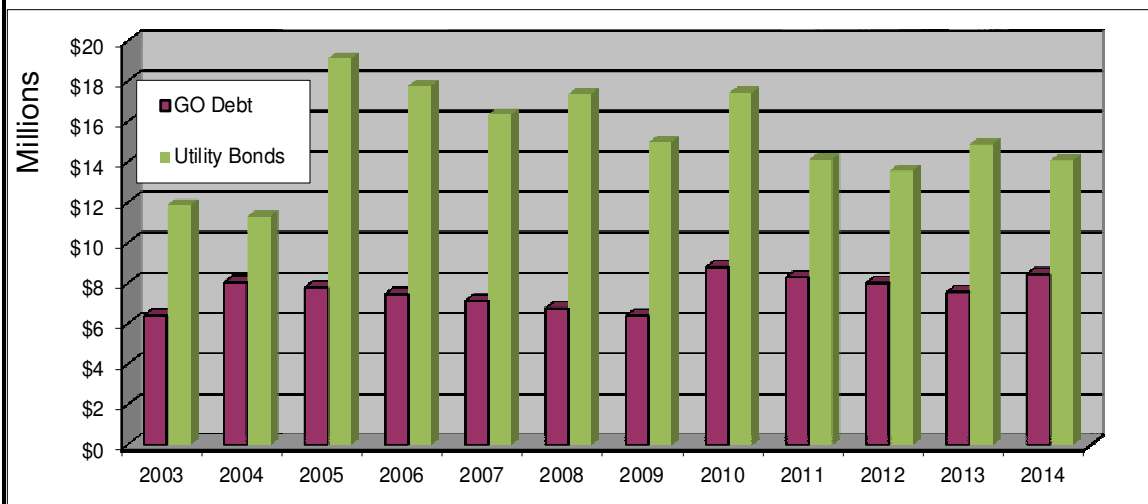
Debt Limit Calculation

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

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

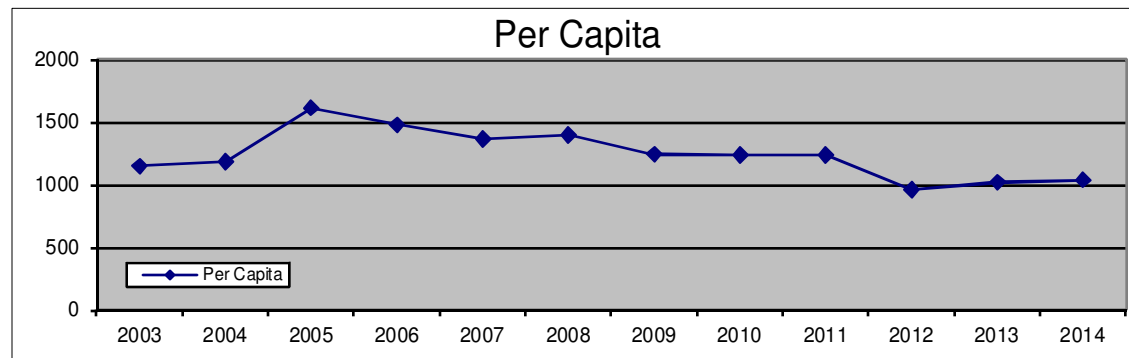
Ratios of Outstanding Debt by Type and Per Capita Last Ten Fiscal Years

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



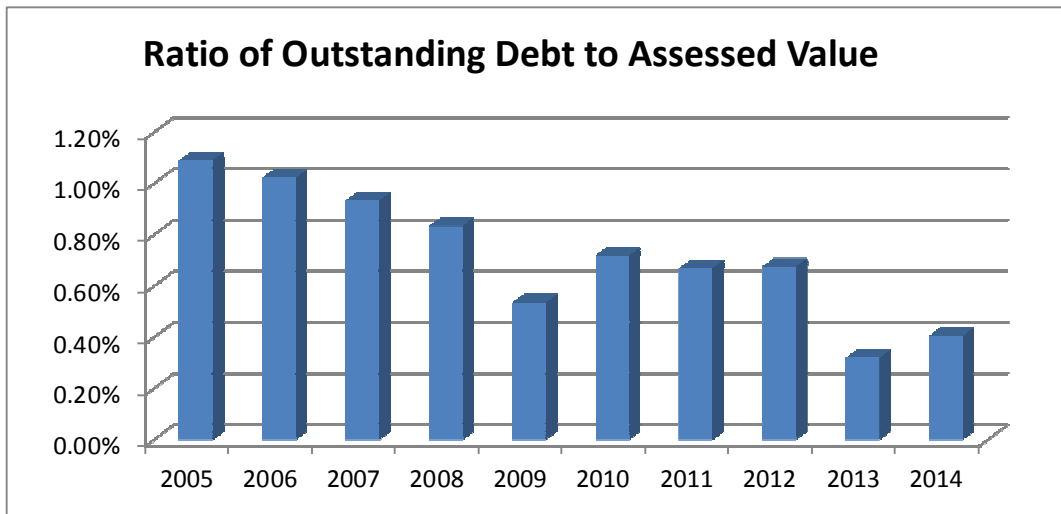
*Does not include interfund loans.

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



Outstanding General Obligation to Assessed Value
Last Ten fiscal Years

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



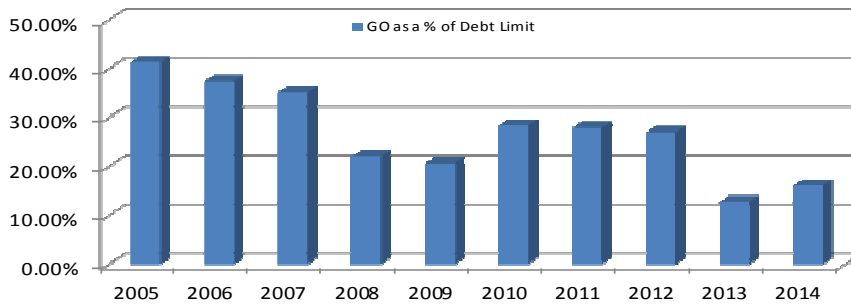
Outstanding General Obligation to Debt Limit

Last Ten Fiscal Years

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

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

GO as a % of Debt Limit



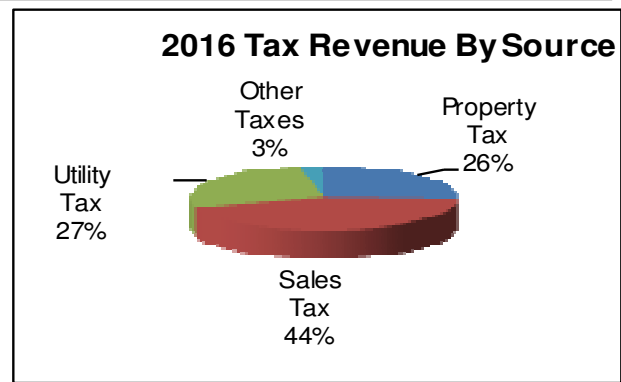
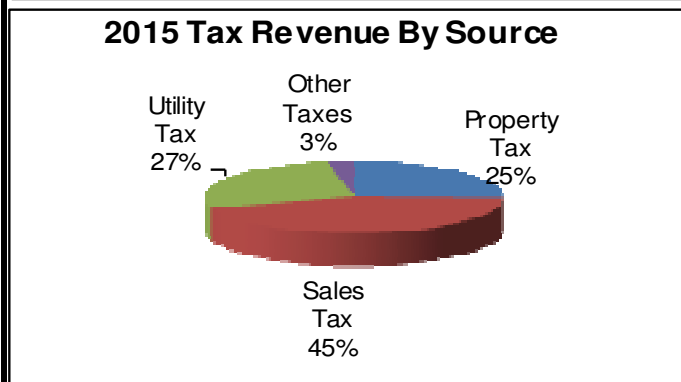
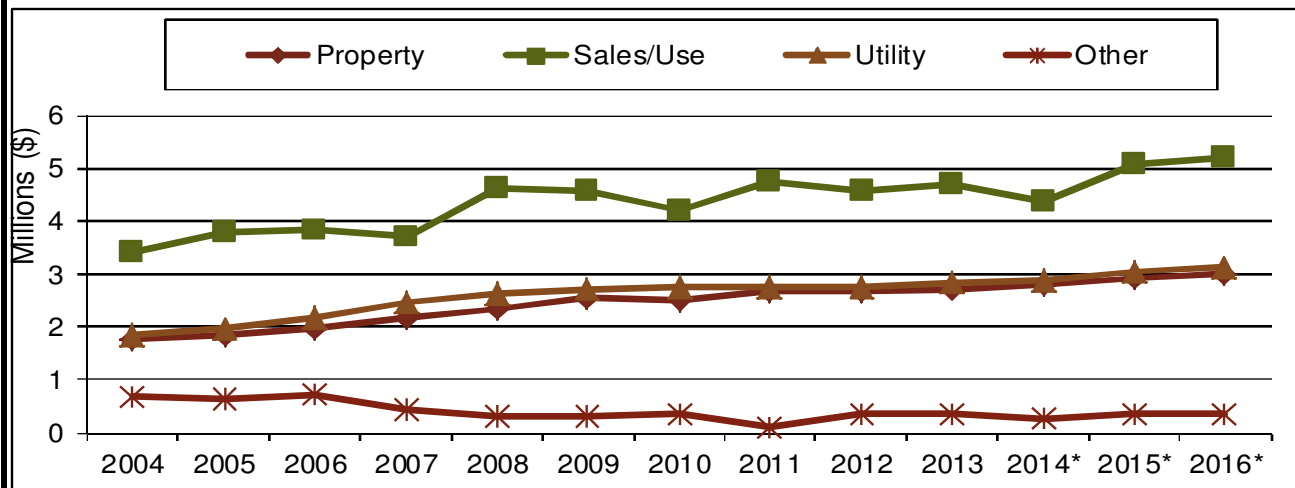
CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Top Ten Property Tax Payers

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

Tax Revenue by Source – Governmental Funds
Last Ten Fiscal Years

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



* As Budgeted

Utility Tax Rates

Current Utility Tax Rates as of 2/13/2015

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

City Code 6.52.160, and 6.52.480

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

Expanded Programs and Capital Requests

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

\$ 60,716 \$ -

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

\$ 41,346 \$ 1,568

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

Budget Glossary

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

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

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

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

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

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

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

Balanced Budget - A budget wherein revenues equal expenditures.

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

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

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

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

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

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

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

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

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

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

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

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

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

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

Coverage - Percent of revenues, which covers expenditures.

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

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

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF ELLENSBURG 2015/2016 BIENNIAL BUDGET

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

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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