

ORDINANCE NO. 4831

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ELLENSBURG, WASHINGTON, AMENDING THE 2019-2020 BIENNIAL BUDGET OF THE CITY OF ELLENSBURG AS SET FORTH IN ORDINANCE NO. 4815 TO ADJUST APPROPRIATIONS IN THE CITY'S FUNDS.

WHEREAS, the City Council approved Ordinance No. 4815, which adopted a biennial budget for fiscal years 2019-2020; and

WHEREAS, Ch. 35A.34 RCW provides procedures for adopting, managing, and amending a biennial budget; and

WHEREAS, the City Manager has identified the need to make certain revisions to the 2019 – 2020 biennial budget; and

WHEREAS, the City Council has reviewed the proposed adjustments to the budget and has determined that they should be made;

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

Section 1. 2019-2020 Supplemental Budget. The 2019-2020 biennial budget for the City of Ellensburg for the period January 1, 2019 through December 31, 2020, as authorized in Ordinance 4815 is hereby amended as revised in attached Exhibits A and B, and are hereby appropriated for expenditure at the fund level during the 2019-2020 biennium.

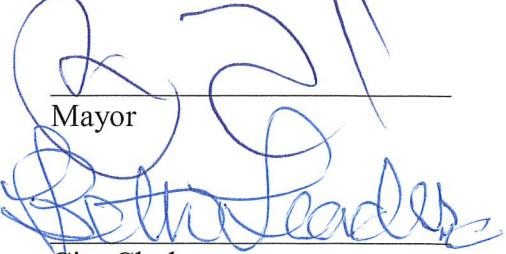
Section 2. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 3. 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/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 4. 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 regular meeting of the City Council on this 19th day of August, 2019.

Attest:



Mayor
Beth Leader
City Clerk

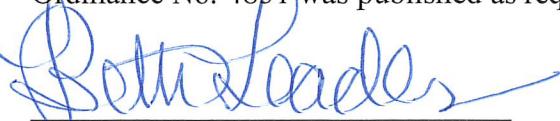
Approved as to form:



CITY ATTORNEY

Published: 8-22-19

I, Beth Leader, City Clerk of said City, do hereby certify that Ordinance No. 4831 is a true and correct copy of said Ordinance of like number as the same was passed by said Council, that Ordinance No. 4831 was published as required by law.



Beth Leader, City Clerk

Table 1 - 2019/2020 Supplemental Budget Items by Fund

| Fund / Item | 2019 | | | | 2020 | | | | Impact to Ending Fund Balance |
|--|-------------------|-----------|--------------|-------------------------------|-------------------|-----------|--------------|----------|-------------------------------|
| | Beg. Fund Balance | Revenues | Expenditures | Impact to Ending Fund Balance | Beg. Fund Balance | Revenues | Expenditures | | |
| General Fund | | | | | | | | | |
| Unemployment Insurance Accounting Change | | | \$11,583 | -\$11,583 | | | | \$11,583 | -\$11,583 |
| Community Grants (to reflect awards) | | | \$24,176 | -\$24,176 | | | | | \$0 |
| Kittitas County Library Share Revenue | | \$18,000 | \$0 | \$18,000 | | \$18,000 | | | \$18,000 |
| Library Budget Corrections | | -\$200 | \$1,000 | -\$1,200 | | -\$200 | \$1,000 | | -\$1,200 |
| Economic Development Payments | | | \$40,000 | -\$40,000 | | | | | \$0 |
| General Fund Telecom Capital Cost Correction | | | \$11,328 | -\$11,328 | | | | \$11,328 | -\$11,328 |
| Fire Marshal Services | | | \$16,000 | -\$16,000 | | | | \$16,000 | -\$16,000 |
| Warehouse Charges Correction | | | \$3,720 | -\$3,720 | | | | \$3,720 | -\$3,720 |
| General Fund Beginning Fund Balance Adjustment | | | \$0 | \$115,838 | | | | | \$0 |
| Pool Equipment Dehumidifier | | | \$9,498 | -\$9,498 | | | | | \$0 |
| General Fund Total | \$115,838 | \$17,800 | \$117,305 | \$16,333 | \$0 | \$17,800 | | \$43,631 | -\$25,831 |
| Street Fund | | | | | | | | | |
| Unemployment Insurance Accounting Change | | | \$4,107 | -\$4,107 | | | | \$4,107 | -\$4,107 |
| Beginning Fund Balance Update | | \$448,955 | | \$448,955 | | | | | \$0 |
| Street Fund Total | \$448,955 | \$0 | \$4,107 | \$444,848 | \$0 | \$0 | | \$4,107 | -\$4,107 |
| Arterial Street Fund | | | | | | | | | |
| Complete Streets Grant (TIB) | | \$550,000 | \$550,000 | \$0 | | | | | \$0 |
| Beginning Fund Balance Update | | | | \$0 | | | | | \$0 |
| Carry Forward Street Funding | | \$82,903 | | \$82,903 | | | | | \$0 |
| Vantage Highway Electrical Extension Street Lights | | | \$33,332 | -\$33,332 | | | | | \$0 |
| Arterial Street Fund Total | \$0 | \$632,903 | \$583,332 | \$49,571 | \$0 | \$0 | | \$0 | \$0 |
| Traffic Impact Fee (TIF) Fund | | | | | | | | | |
| Beginning Fund Balance Update | | \$498,837 | | \$498,837 | | | | | \$0 |
| Traffic Impact Fee (TIF) Fund Total | \$498,837 | \$0 | \$0 | \$498,837 | \$0 | \$0 | | \$0 | \$0 |
| Public Transit Fund | | | | | | | | | |
| Sales Tax Forecast Update (Q1 2019) | | \$275,000 | | \$275,000 | | \$200,000 | | | \$200,000 |
| Cabulance Contract Increase | | | | \$0 | | | | \$1,246 | -\$1,246 |
| Paratransit Contract Increase | | | \$894 | -\$894 | | | | \$1,866 | -\$1,866 |
| Upper County Commuter | | | \$43,000 | -\$43,000 | | | | \$43,000 | -\$43,000 |
| Fixed Route Ridership Study | | | \$5,060 | -\$5,060 | | | | | \$0 |
| WCIA Risk Reduction Grant (bus shelter lights) | | \$7,500 | \$7,500 | \$0 | | | | | \$0 |
| Beginning Fund Balance Update | | \$181,773 | | \$181,773 | | | | | \$0 |
| Public Transit Fund Total | \$181,773 | \$282,500 | \$56,454 | \$407,819 | \$0 | \$200,000 | | \$46,112 | \$153,888 |
| Criminal Justice Fund | | | | | | | | | |
| Beginning Fund Balance Update | | \$315,815 | | \$315,815 | | | | | \$0 |

Table 1 Continued - 2019/2020 Supplemental Budget Items by Fund

| Fund / Item | 2019 | | | | 2020 | | | | Impact to Ending Fund Balance |
|---|-------------------|-----------|--------------|-------------------------------|-------------------|-----------|--------------|--|-------------------------------|
| | Beg. Fund Balance | Revenues | Expenditures | Impact to Ending Fund Balance | Beg. Fund Balance | Revenues | Expenditures | | |
| Criminal Justice Fund Total | \$315,815 | \$0 | \$0 | \$315,815 | \$0 | \$0 | \$0 | | \$0 |
| Sales Tax Reserve Fund | | | | | | | | | |
| Beginning Fund Balance Update | -\$121,665 | | | -\$121,665 | | | | | \$0 |
| Sales Tax Reserve Fund Total | -\$121,665 | \$0 | \$0 | -\$121,665 | \$0 | \$0 | \$0 | | \$0 |
| Police Vehicles Fund | | | | | | | | | |
| Beginning Fund Balance Update | \$13,506 | | | \$13,506 | | | | | \$0 |
| Police Equipment Fund Xfer to Shop | | | \$13,506 | -\$13,506 | | | | | \$0 |
| Police Vehicles Fund Total | \$13,506 | \$0 | \$13,506 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| Park Acquisition Fund | | | | | | | | | |
| Beginning Fund Balance Update | \$88,834 | | | \$88,834 | | | | | \$0 |
| Downtown Park | | | \$100,000 | -\$100,000 | | | | | \$0 |
| Park Acquisition Fund Total | \$88,834 | \$0 | \$100,000 | -\$11,166 | \$0 | \$0 | \$0 | | \$0 |
| Art Acquisition Fund | | | | | | | | | |
| Art Acquisition Fund Spending Plan | \$34,378 | -\$105 | \$10,096 | \$24,177 | | -\$100 | \$2,426 | | -\$2,526 |
| Art Acquisition Fund Total | \$34,378 | -\$105 | \$10,096 | \$24,177 | \$0 | -\$100 | \$2,426 | | -\$2,526 |
| Lodging Tax Fund | | | | | | | | | |
| Beginning Fund Balance Update | \$171,370 | | | \$171,370 | | | | | \$0 |
| Downtown Park | | | \$100,000 | -\$100,000 | | | | | \$0 |
| Lodging Tax Fund Total | \$171,370 | \$0 | \$100,000 | \$71,370 | \$0 | \$0 | \$0 | | \$0 |
| Housing & Related Services Fund | | | | | | | | | |
| Sales Tax Forecast Update (Q1 2019) | | \$150,000 | | \$150,000 | | \$100,000 | | | \$100,000 |
| Beginning Fund Balance Update | \$348,104 | | | \$348,104 | | | | | \$0 |
| Housing & Related Services Fund Total | \$348,104 | \$150,000 | \$0 | \$498,104 | \$0 | \$100,000 | \$0 | | \$100,000 |
| Capital Facility Improvement Fund | | | | | | | | | |
| Beginning Fund Balance Update | \$522,257 | | | \$522,257 | | | | | \$0 |
| Capital Facility Improvement Fund Total | \$522,257 | \$0 | \$0 | \$522,257 | \$0 | \$0 | \$0 | | \$0 |
| Sidewalk Fund | | | | | | | | | |
| Beginning Fund Balance Update | \$373,545 | | | \$373,545 | | | | | \$0 |
| Carry Forward Street Funding | | | \$82,903 | -\$82,903 | | | | | \$0 |
| Sidewalk Fund Total | \$373,545 | \$0 | \$82,903 | \$290,642 | \$0 | \$0 | \$0 | | \$0 |
| Telecom Utility Fund | | | | | | | | | |
| Telecom Pilot Project Carry Forward | | \$150,000 | \$150,000 | \$0 | | | | | \$0 |

Table 1 Continued - 2019/2020 Supplemental Budget Items by Fund

| Fund / Item | 2019 | | | | 2020 | | | | Impact to Ending Fund Balance | |
|--|-------------|-------------|--------------|-------------------------------|-----------|-----------|--------------|-------------------------------|-------------------------------|--|
| | Beg. Fund | | | Impact to Ending Fund Balance | Beg. Fund | | | Impact to Ending Fund Balance | | |
| | Balance | Revenues | Expenditures | | Balance | Revenues | Expenditures | | | |
| Telecom Utility Fund Total | \$0 | \$150,000 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Natural Gas Utility Fund | | | | | | | | | | |
| Unemployment Insurance Accounting Change | | | \$119 | -\$119 | | | | \$119 | -\$119 | |
| Natural Gas Utility Fund Total | \$0 | \$0 | \$119 | -\$119 | \$0 | \$0 | \$119 | -\$119 | | |
| Natural Gas Capital Fund | | | | | | | | | | |
| Natural Gas Utility Construction Bond Carry Forward | \$105,151 | | \$105,151 | \$0 | | | | | \$0 | |
| Natural Gas Capital Fund Total | \$105,151 | \$0 | \$105,151 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Electric Utility Fund | | | | | | | | | | |
| Unemployment Insurance Accounting Change | | | \$11 | -\$11 | | | | \$11 | -\$11 | |
| Conservation Agreements | | \$138,610 | \$138,610 | \$0 | | | | | \$0 | |
| Electric Utility Fund Total | \$0 | \$138,610 | \$138,621 | -\$11 | \$0 | \$0 | \$11 | \$11 | -\$11 | |
| Wastewater Utility Fund | | | | | | | | | | |
| Unemployment Insurance Accounting Change | | | \$1,358 | -\$1,358 | | | | \$1,358 | -\$1,358 | |
| Waste Water Treatment Facility Upgrade Phase II Project Adj. | | | \$69,580 | -\$69,580 | | | | | \$0 | |
| Wastewater Utility Fund Total | \$0 | \$0 | \$70,938 | -\$70,938 | \$0 | \$0 | \$1,358 | \$1,358 | -\$1,358 | |
| Shop & Warehouse Fund | | | | | | | | | | |
| Wash Pad Retrofit Carry Forward | \$200,000 | | \$200,000 | \$0 | | | | | \$0 | |
| Warehouse Charges Correction | | \$3,720 | | \$3,720 | | \$3,720 | | | \$3,720 | |
| Mechanic Position Correction | | | \$96,956 | -\$96,956 | | | | \$102,261 | -\$102,261 | |
| Shop Equipment Carry Forward | | | \$35,521 | -\$35,521 | | | | | \$0 | |
| Shop Paid Leave Formula Correction | | | \$28,600 | -\$28,600 | | | | \$28,600 | -\$28,600 | |
| Electric Utility Flatbed Rental Rates | | \$12,840 | \$12,840 | \$0 | | \$12,840 | \$12,840 | | \$0 | |
| Employee Leave Payout | | | \$58,068 | -\$58,068 | | | | | \$0 | |
| Police Equipment Fund Xfer to Shop | | | \$13,506 | -\$13,506 | | | | | \$0 | |
| Shop & Warehouse Fund Total | \$200,000 | \$30,066 | \$431,985 | -\$201,919 | \$0 | \$16,560 | \$143,701 | \$143,701 | -\$127,141 | |
| Risk Management Fund | | | | | | | | | | |
| Unemployment Insurance Accounting Change | | \$17,178 | \$20,000 | -\$2,822 | | \$17,178 | \$20,000 | \$20,000 | -\$2,822 | |
| Risk Management Fund Total | \$0 | \$17,178 | \$20,000 | -\$2,822 | \$0 | \$17,178 | \$20,000 | \$20,000 | -\$2,822 | |
| Grand Total | \$3,296,698 | \$1,418,952 | \$1,984,516 | \$2,731,134 | \$0 | \$351,438 | \$261,465 | \$261,465 | \$89,973 | |

Table 2
City of Ellensburg
2019 Summary of Budget Adjustments

| Fund/Department | Budgeted Beg Fund Balance | 2019 Revenues | 2019 Expenditures | Budgeted Ending Fund Balance |
|---|---------------------------|--------------------|--------------------|------------------------------|
| Total General Fund | 115,838 | 17,800 | 117,305 | 16,333 |
| Budgeted General Sub-Funds | | | | |
| Sales Tax | -121,665 | 0 | 0 | -121,665 |
| Police Equipment Reserve | 13,506 | 0 | 13,506 | 0 |
| Art Acquisitions | 34,378 | -105 | 10,096 | 24,177 |
| Total Budgeted General Sub-Funds | -73,781 | -105 | 23,602 | -97,488 |
| Special Revenue Funds: | | | | |
| Street | 448,955 | 0 | 4,107 | 444,848 |
| Arterial Street | 0 | 632,903 | 583,332 | 49,571 |
| Traffic Impact Fee | 498,837 | 0 | 0 | 498,837 |
| Ellensburg Public Transit | 181,773 | 282,500 | 56,454 | 407,819 |
| Criminal Justice | 315,815 | 0 | 0 | 315,815 |
| Drug | 0 | 0 | 0 | 0 |
| CATV Ops. and & Maint. | 0 | 0 | 0 | 0 |
| Park Acquisitions | 88,834 | 0 | 100,000 | -11,166 |
| Lodging Tax | 171,370 | 0 | 100,000 | 71,370 |
| Housing & Related Services | 348,104 | 150,000 | 0 | 498,104 |
| Total Special Revenue Funds | 2,053,688 | 1,065,403 | 843,893 | 2,275,198 |
| Debt Service Funds | | | | |
| Capital Imprv. Debt | 0 | 0 | 0 | 0 |
| 2010 Maintenance Bond | 0 | 0 | 0 | 0 |
| Library Bond Debt | 0 | 0 | 0 | 0 |
| LID Guarantee Fund | 0 | 0 | 0 | 0 |
| Total Debt Service Funds | 0 | 0 | 0 | 0 |
| Capital Project Funds | | | | |
| Capital Imprv. Bond Projects | 522,257 | 0 | 0 | 522,257 |
| Sidewalk Improvements | 373,545 | 0 | 82,903 | 290,642 |
| Total Capital Project Funds | 895,802 | 0 | 82,903 | 812,899 |
| Trust & Agency Funds | | | | |
| Library Trust | 0 | 0 | 0 | 0 |
| Hal Holmes Trust | 0 | 0 | 0 | 0 |
| Fire Relief & Pension Trust | 0 | 0 | 0 | 0 |
| Total Trust & Agency Funds | 0 | 0 | 0 | 0 |
| Enterprise Funds | | | | |
| Stormwater | 0 | 0 | 0 | 0 |
| Telecommunications | 0 | 150,000 | 150,000 | 0 |
| Gas | 0 | 0 | 119 | -119 |
| Gas Construction | 105,151 | 0 | 105,151 | 0 |
| Light | 0 | 138,610 | 138,621 | -11 |
| Water | 0 | 0 | 0 | 0 |
| Water Construction | 0 | 0 | 0 | 0 |
| Sewer | 0 | 0 | 70,938 | -70,938 |
| Total Enterprise Funds | 105,151 | 288,610 | 464,829 | -71,068 |
| Internal Service Funds | | | | |
| Shop & Equipment | 200,000 | 30,066 | 431,985 | -201,919 |
| Health Insurance | 0 | 0 | 0 | 0 |
| Risk Management | 0 | 17,178 | 20,000 | -2,822 |
| IT Fund | 0 | 0 | 0 | 0 |
| Total Internal Service Funds | 200,000 | 47,244 | 451,985 | -204,741 |
| Grand Total | \$3,296,698 | \$1,418,952 | \$1,984,516 | \$2,731,134 |

Table 3
City of Ellensburg
2020 Summary of Budget Adjustments

| Fund/Department | Budgeted Beg Fund Balance | 2020 Revenues | 2020 Expenditures | Budgeted Ending Fund Balance |
|---|---------------------------|------------------|-------------------|------------------------------|
| Total General Fund | 16,333 | 17,800 | 43,631 | -9,498 |
| Budgeted General Sub-Funds | | | | |
| Sales Tax | -121,665 | 0 | 0 | -121,665 |
| Police Equipment Reserve | 0 | 0 | 0 | 0 |
| Art Acquisitions | 24,177 | -100 | 2,426 | 21,651 |
| Total Budgeted General Sub-Funds | -97,488 | -100 | 2,426 | -100,014 |
| Special Revenue Funds: | | | | |
| Street | 444,848 | 0 | 4,107 | 440,741 |
| Arterial Street | 49,571 | 0 | 0 | 49,571 |
| Traffic Impact Fee | 498,837 | 0 | 0 | 498,837 |
| Ellensburg Public Transit | 407,819 | 200,000 | 46,112 | 561,707 |
| Criminal Justice | 315,815 | 0 | 0 | 315,815 |
| Drug | 0 | 0 | 0 | 0 |
| CATV Ops. and & Maint. | 0 | 0 | 0 | 0 |
| Park Acquisitions | -11,166 | 0 | 0 | -11,166 |
| Lodging Tax | 71,370 | 0 | 0 | 71,370 |
| Housing & Related Services | 498,104 | 100,000 | 0 | 598,104 |
| Total Special Revenue Funds | 2,275,198 | 300,000 | 50,219 | 2,524,979 |
| Debt Service Funds | | | | |
| Capital Imprv. Debt | 0 | 0 | 0 | 0 |
| 2010 Maintenance Bond | 0 | 0 | 0 | 0 |
| Library Bond Debt | 0 | 0 | 0 | 0 |
| LID Guarantee Fund | 0 | 0 | 0 | 0 |
| Total Debt Service Funds | 0 | 0 | 0 | 0 |
| Capital Project Funds | | | | |
| Capital Imprv. Bond Projects | 522,257 | 0 | 0 | 522,257 |
| Sidewalk Improvements | 290,642 | 0 | 0 | 290,642 |
| Total Capital Project Funds | 812,899 | 0 | 0 | 812,899 |
| Trust & Agency Funds | | | | |
| Library Trust | 0 | 0 | 0 | 0 |
| Hal Holmes Trust | 0 | 0 | 0 | 0 |
| Fire Relief & Pension Trust | 0 | 0 | 0 | 0 |
| Total Trust & Agency Funds | 0 | 0 | 0 | 0 |
| Enterprise Funds | | | | |
| Stormwater | 0 | 0 | 0 | 0 |
| Telecommunications | 0 | 0 | 0 | 0 |
| Gas | -119 | 0 | 119 | -238 |
| Gas Construction | 0 | 0 | 0 | 0 |
| Light | -11 | 0 | 11 | -22 |
| Water | 0 | 0 | 0 | 0 |
| Water Construction | 0 | 0 | 0 | 0 |
| Sewer | -70,938 | 0 | 1,358 | -72,296 |
| Total Enterprise Funds | -71,068 | 0 | 1,488 | -72,556 |
| Internal Service Funds | | | | |
| Shop & Equipment | -201,919 | 16,560 | 143,701 | -329,060 |
| Health Insurance | 0 | 0 | 0 | 0 |
| Risk Management | -2,822 | 17,178 | 20,000 | -5,644 |
| IT Fund | 0 | 0 | 0 | 0 |
| Total Internal Service Funds | -204,741 | 33,738 | 163,701 | -334,704 |
| Grand Total | \$2,731,134 | \$351,438 | \$261,465 | \$2,821,107 |

Ordinance No. 4831 - Exhibit A (Supplemental Budget Ordinance)

City of Ellensburg

2019 Budget Table - All Funds as Amended

| Fund/Department | Budgeted Beg Fund Balance | 2019 Revenues | 2019 Expenditures | Budgeted Ending Fund Balance |
|---|------------------------------|---------------------|----------------------|---------------------------------|
| Total General Fund | 932,198 | 14,922,486 | 15,742,016 | 112,668 |
| Budgeted General Sub-Funds | | | | |
| Sales Tax | 2,485,328 | 4,670,674 | 4,143,000 | 3,013,002 |
| Police Equipment Reserve | 13,506 | 0 | 13,506 | 0 |
| Art Acquisitions | 57,647 | 51,395 | 60,385 | 48,657 |
| Total Budgeted General Sub-Funds | 2,556,481 | 4,722,069 | 4,216,891 | 3,061,660 |
| Special Revenue Funds: | | | | |
| Street | 1,375,708 | 2,072,364 | 2,538,248 | 909,825 |
| Arterial Street | 903,414 | 6,277,044 | 6,299,812 | 880,646 |
| Park Acquisitions | 1,981,922 | 385,486 | 1,398,000 | 969,408 |
| Ellensburg Public Transit | 1,380,771 | 1,337,434 | 1,538,030 | 1,180,174 |
| Criminal Justice | 1,272,925 | 979,741 | 841,451 | 1,411,215 |
| Drug | 4,933 | 1,600 | 6,500 | 33 |
| CATV Ops. and & Maint. | 123,630 | 107,045 | 103,349 | 127,326 |
| Park Acquisitions | 937,427 | 266,711 | 1,125,000 | 79,138 |
| Lodging Tax | 653,656 | 590,000 | 1,149,000 | 94,656 |
| Housing & Related Services | 353,104 | 500,000 | 332,500 | 520,604 |
| Total Special Revenue Funds | 8,987,489 | 12,517,426 | 15,331,891 | 6,173,025 |
| Debt Service Funds | | | | |
| Capital Imprv. Debt | 0 | 20,000 | 20,000 | 0 |
| 2010 Maintenance Bond | 79,804 | 212,700 | 212,900 | 79,604 |
| Library Bond Debt | 101,564 | 175,000 | 170,400 | 106,164 |
| LID Guarantee Fund | 131,377 | 0 | 0 | 131,377 |
| Total Debt Service Funds | 312,745 | 407,700 | 403,300 | 317,145 |
| Capital Project Funds | | | | |
| Capital Imprv. Bond Projects | 691,950 | 7,078,800 | 4,414,658 | 3,356,092 |
| Sidewalk Improvements | 823,524 | 285,000 | 786,903 | 321,621 |
| Total Capital Project Funds | 1,515,474 | 7,363,800 | 5,201,561 | 3,677,713 |
| Trust & Agency Funds | | | | |
| Library Trust | 297,846 | 7,500 | 8,800 | 296,546 |
| Hal Holmes Trust | 456,599 | 10,000 | 10,000 | 456,599 |
| Fire Relief & Pension Trust | 417,603 | 165,169 | 137,209 | 445,563 |
| Total Trust & Agency Funds | 1,172,048 | 182,669 | 156,009 | 1,198,708 |
| Enterprise Funds | | | | |
| Stormwater | 617,167 | 1,199,869 | 1,428,248 | 388,789 |
| Telecommunications | 132,430 | 352,360 | 294,255 | 190,535 |
| Gas | 2,177,579 | 6,584,270 | 6,674,495 | 2,087,354 |
| Gas Construction | 105,151 | 0 | 105,151 | 0 |
| Light | 4,749,871 | 18,996,521 | 17,589,424 | 6,156,967 |
| Water | 3,805,053 | 5,675,234 | 6,748,766 | 2,731,521 |
| Water Construction | 3,640 | 1,100,000 | 1,100,000 | 3,640 |
| Sewer | 2,287,638 | 4,570,297 | 5,697,234 | 1,160,701 |
| Total Enterprise Funds | 13,878,529 | 38,478,551 | 39,637,573 | 12,719,506 |
| Internal Service Funds | | | | |
| Shop & Equipment | 5,498,375 | 2,167,841 | 2,365,813 | 5,300,403 |
| Health Insurance | 1,012,850 | 2,152,744 | 2,211,915 | 953,679 |
| Risk Management | 774,023 | 686,902 | 466,653 | 994,272 |
| IT Fund | 573,086 | 1,221,414 | 1,517,883 | 276,617 |
| Total Internal Service Funds | 7,858,335 | 6,228,901 | 6,562,264 | 7,524,971 |
| Grand Total | \$37,213,299 | \$84,823,602 | \$87,251,505 | \$34,785,396 |

Ordinance No. 4831 - Exhibit B (Supplemental Budget Ordinance)

City of Ellensburg

2020 Budget Table - All Funds as Amended

| Fund/Department | Budgeted Beg Fund Balance | 2020 Revenues | 2020 Expenditures | Budgeted Ending Fund Balance |
|---|---------------------------|---------------------|---------------------|------------------------------|
| Total General Fund | 112,668 | 15,730,155 | 15,763,362 | 79,462 |
| Budgeted General Sub-Funds | | | | |
| Sales Tax | 3,013,002 | 4,708,748 | 4,776,317 | 2,945,433 |
| Police Equipment Reserve | 0 | 0 | 0 | 0 |
| Art Acquisitions | 48,657 | 51,400 | 53,017 | 47,040 |
| Total Budgeted General Sub-Funds | 3,061,660 | 4,760,148 | 4,829,334 | 2,992,474 |
| Special Revenue Funds: | | | | |
| Street | 909,825 | 2,076,364 | 2,459,903 | 526,286 |
| Arterial Street | 880,646 | 1,575,226 | 2,307,000 | 148,872 |
| Traffic Impact Fee | 969,408 | 420,986 | 630,000 | 760,395 |
| Ellensburg Public Transit | 1,180,174 | 1,048,700 | 1,387,192 | 841,682 |
| Criminal Justice | 1,411,215 | 979,741 | 854,889 | 1,536,067 |
| Drug | 33 | 1,600 | 1,600 | 33 |
| CATV Ops. and & Maint. | 127,326 | 107,045 | 103,473 | 130,898 |
| Park Acquisitions | 79,138 | 266,711 | 0 | 345,849 |
| Lodging Tax | 94,656 | 619,000 | 598,000 | 115,656 |
| Housing & Related Services | 520,604 | 450,000 | 332,500 | 638,104 |
| Total Special Revenue Funds | 6,173,025 | 7,545,374 | 8,674,558 | 5,043,841 |
| Debt Service Funds | | | | |
| Capital Imprv. Debt | 0 | 20,000 | 20,000 | 0 |
| 2010 Maintenance Bond | 79,604 | 212,700 | 212,900 | 79,404 |
| Library Bond Debt | 106,164 | 175,000 | 175,900 | 105,264 |
| LID Guarantee Fund | 131,377 | 0 | 0 | 131,377 |
| Total Debt Service Funds | 317,145 | 407,700 | 408,800 | 316,045 |
| Capital Project Funds | | | | |
| Capital Imprv. Bond Projects | 3,356,092 | 0 | 2,833,835 | 522,257 |
| Sidewalk Improvements | 321,621 | 285,000 | 300,000 | 306,621 |
| Total Capital Project Funds | 3,677,713 | 285,000 | 3,133,835 | 828,878 |
| Trust & Agency Funds | | | | |
| Library Trust | 296,546 | 7,500 | 8,800 | 295,246 |
| Hal Holmes Trust | 456,599 | 10,000 | 10,000 | 456,599 |
| Fire Relief & Pension Trust | 445,563 | 165,169 | 142,351 | 468,381 |
| Total Trust & Agency Funds | 1,198,708 | 182,669 | 161,151 | 1,220,226 |
| Enterprise Funds | | | | |
| Stormwater | 388,789 | 1,320,790 | 1,199,931 | 509,649 |
| Telecommunications | 190,535 | 200,924 | 143,614 | 247,844 |
| Gas | 2,087,354 | 6,620,729 | 6,557,912 | 2,150,171 |
| Gas Construction | 0 | 0 | 0 | 0 |
| Light | 6,156,967 | 19,073,396 | 17,808,651 | 7,421,712 |
| Water | 2,731,521 | 5,824,503 | 6,876,661 | 1,679,362 |
| Water Construction | 3,640 | 1,650,000 | 1,650,000 | 3,640 |
| Sewer | 1,160,701 | 4,867,417 | 5,489,155 | 538,963 |
| Total Enterprise Funds | 12,719,506 | 39,557,758 | 39,725,924 | 12,551,341 |
| Internal Service Funds | | | | |
| Shop & Equipment | 5,300,403 | 2,190,084 | 1,786,027 | 5,704,460 |
| Health Insurance | 953,679 | 2,251,631 | 2,211,915 | 993,395 |
| Risk Management | 994,272 | 686,902 | 528,842 | 1,152,332 |
| IT Fund | 276,617 | 1,210,749 | 1,262,731 | 224,635 |
| Total Internal Service Funds | 7,524,971 | 6,339,366 | 5,789,515 | 8,074,822 |
| Grand Total | \$34,785,396 | \$74,808,169 | \$78,486,478 | \$31,107,088 |