Attachment A

2015 Budget Amendment - Fund Summary

	Beg Fund Balance	Budget Revenues (1)	Budget Expenses (1)	Estimated End Fund Balance	Budget Amendment Revenues	Budget Amendment Expenses	Amended Fund Balance	Note: Budget Packages
Operating Funds								
General	$ 3,416,716	$ 18,380,517	$ (18,872,125)	$ 2,925,108	$ 74,600	$ (380,994)	$ 2,618,714	1,2,3,4,5,6,9
Streets	$ 187,320	$ 2,282,793	$ (2,276,945)	$ 193,168			$ 193,168	
Camas/Washougal Fire & EMS	$ 267,167	$ 8,380,877	$ (8,277,054)	$ 370,990	$ 40,000	$ (330,000)	$ 80,990	7,8
Cemetery	$ 4,371	$ 144,500	$ (148,340)	$ 531	$ 37,000	$ (32,000)	$ 5,531	9
Capital/Enterprise Funds				$ -				
Unlimited GO Debt Service	$ 34,561	$ 625,000	$ (622,137)	$ 37,424			$ 37,424	
Limited GO Debt Service	$ -	$ 848,228	$ (848,228)	$ -	$ 227,647	$ (227,647)	$ 455,294	11
Growth Management Act Projects	$ 1,442,700	$ 2,212,113	$ (2,329,277)	$ 1,325,536		$ (243,578)	$ 1,081,958	11,12
NW 38th Ave. Construction	$ -	$ 700,000	$ (700,000)	$ -	$ 431,000	$ (431,000)	$ -	10
Friberg Rd. Construction	$ -	$ 500,000	$ (500,000)	$ -	$ 500,000	$ (500,000)	$ -	10
Community Center Construction	$ (83,379)	$ -	$ -	$ (83,379)	$ 84,500		$ 1,121	12
Brady Road Construction	$ -	$ 839,000	$ (839,000)	$ -			$ -	
6th and Norwood Construction	$ -	$ 1,900,000	$ (1,900,000)	$ -	$ 1,100,000		$ 1,100,000	10
Street Lighting LED Project	$ -	$ 2,500,000	$ (2,500,000)	$ -		$ (68,568)	$ (68,568)	11
Bond Fund Capital Projects	$ -	$ -	$ -	$ -	$ 800,000		$ 800,000	10
Storm Drainage	$ 1,103,305	$ 1,187,301	$ (1,296,635)	$ 993,971			$ 993,971	
Solid Waste	$ 1,084,810	$ 2,168,192	$ (1,681,202)	$ 1,571,800		$ (337,000)	$ 1,234,800	14
Water/Sewer	$ 4,366,864	$ 20,244,040	$ (21,814,401)	$ 2,796,503	$ 804,000		$ 3,600,503	15
WS Capital Reserve	$ 2,383,597	$ 1,407,701	$ -	$ 3,791,298		$ (804,000)	$ 2,987,298	15
WS Bond Reserve	$ 904,332	$ 1,000	$ -	$ 905,332	$ 657,000		$ 1,562,332	16
NUGA Sewer Construction Project	$ -	$ -	$ -	$ -	$ 17,223,000	$ (590,000)	$ 16,633,000	16
				$ -				
Reserve Funds				$ -				
Lodging Tax	$ 16,948	$ 7,094	$ (15,000)	$ 9,042			$ 9,042	
Firemen's Pension	$ 2,533,361	$ 57,429	$ (15,522)	$ 2,575,268			$ 2,575,268	
Equipment Rental and Replacement	$ 1,614,226	$ 1,783,546	$ (1,823,655)	$ 1,574,117		$ (970,000)	$ 604,117	13
				$ -				
	$ 19,276,899	**$ 66,169,331**	**$ (66,459,521)**	**$ 18,986,709**	**$ 21,978,747**	**$ (4,914,787)**	**$ 36,505,963**	
				$ -			$ -	

(1) Budgeted revenues and expenses reflect the 2015 Adopted Budget

Ord No 15-022		$ 17,063,960

Fall 2015 Omnibus List

DP	Description	Department	Fund	Type of Package	Revenue	Expenditure	Note
1	Correct Elections Budget	Administrative	General Fund	Supplemental		$ 30,000	Error in realigning departments
2	Police Grant	Police	General Fund	Administrative	$ 23,000	$ 23,000	Private Citizen
3	Police Records System	Police	General Fund	Administrative	$ 21,600	$ 21,600	County to pay for initially
4	CRESA Radio - Police	Police	General Fund	Administrative		$ 63,394	Moving forward from 2016
5	Parks - Clean-up	Parks/Public Works	General Fund	Supplemental	$ 30,000	$ 192,000	Add 3 seasonals, Extended Pool Season
6	City Hall Building Project	Central Services	General Fund	Carry Forward		$ 14,000	2014 Carry Forward
7	Fire Mobilization		GF/C-W Fire and EMS	Administrative	$ 40,000	$ 40,000	Based on estimate
8	Injuries and Retirement		GF/C-W Fire and EMS	Supplemental		$ 290,000	OT and Retirement Payouts
9	Seasonal Help and Utilities		GF/Cemetery	Supplemental	$ 37,000	$ 69,000	Summer Irrigation and Help
10	2015 Limited GO Bond Issue		Bond Capital Projects	Administrative	$ 3,031,000	$ 1,131,000	
11	2015 Limited GO Bond Debt Service		GMA/Streets/Debt	Supplemental	$ 227,647	$ 455,293	
12	Close Lacamas Lodge Construction Fund		REET/Comm Ctr Fund	Supplemental	$ 84,500	$ 84,500	Retainage
13	ERR Equipment Replacement	Public Works	ERR	Supplemental		$ 970,000	Final Schedule - use of Cash
14	Solid Waste Costs	Public Works	Solid Waste	Supplemental		$ 337,000	Retirement, Help, and Addtl Cans
15	Transfer from W/S Cap for Capital Proj.	Public Works	Water/Sewer Funds	Administrative	$ 804,000	$ 804,000	
16	NUGA Sewer Project		New Fund	Administrative	$ 17,880,000	$ 590,000	

Carry Forward		$ 14,000
Supplemental	$ 379,147	$ 2,427,793
Administrative	$ 21,799,600	$ 2,672,994
		$ 17,063,960

Attachment A

Adjustment #	Description	Note	Fund	Current Budget	Proposed Budget		Rev Increase Exp Decrease	Rev Decrease Exp Increase	Impact to Budget
1	Intergovt. Professsional Services	Supplemental	001	$ 7,112	$ 37,112	001.07.518.900.51		$ (30,000)	$ (30,000)
1	Adjust Fund Balance	Supplemental	001	$ 2,925,108	$ 2,895,108	001.00.508.000.00	$ 30,000		$ 30,000
2	Police - Private Contribution	Administrative	001	$ 9,422	$ 32,422	001.00.367.000.00	$ 23,000		$ 23,000
2	Small Tools and Minor Equipment	Administrative	001	$ 41,060	$ 64,060	001.08.521.100.35		$ (23,000)	$ (23,000)
3	Police - County Reimbursement	Administrative	001		21,600	001.08.369900.00	$ 21,600		$ 21,600
3	Intergovt. Professional Services (Records)	Administrative	001	$ 284,200	$ 305,800	001.08.521.220.51		$ (21,600)	$ (21,600)
4	Machinery & Equip. (CRESA Radio Project)	Administrative	001	$ 89,185	$ 152,579	001.08.594.210.64		$ (63,394)	$ (63,394)
4	Adjust Fund Balance*	Administrative	001	$ 2,925,108	$ 2,861,714	001.00.508.000.00	$ 63,394		$ 63,394
5	Extended Pool Season	Supplemental	001	$ 20,570	$ 27,570	001.00.347.630.00	$ 7,000		$ 7,000
5	Extended Pool Season	Supplemental	001	$ -	$ 23,000	001.00.347.690.00	$ 23,000		$ 23,000
5	Extended Pool Season	Supplemental	001	$ 72,333	$ 112,333	001.18.576.200.11		$ (40,000)	$ (40,000)
5	Gen Park Maint - Seasonal Prog.	Supplemental	001	$ 160,815	$ 183,815	001.18.576.600.21		$ (23,000)	$ (23,000)
5	Gen Park Maint - Seasonal Prog.	Supplemental	001	$ 5,000	$ 49,000	001.18.576.600.41		$ (44,000)	$ (44,000)
5	Gen Park Maint - Seasonal Prog.	Supplemental	001	$ 117,009	$ 182,009	001.18.576.400.45		$ (65,000)	$ (65,000)
5	Gen Park Maint - Seasonal Prog.	Supplemental	001	$ 55,880	$ 75,880	001-18.576.600.47		$ (20,000)	$ (20,000)
5	Adjust Fund Balance	Supplemental	001	$ 2,925,108	$ 2,763,108	001.00.508.000.00	$ 162,000		$ 162,000
6	City Hall Repairs - Carry Forward	Carry Forward	001	$ 24,579	$ 38,579	001.23.518.300.41		$ (14,000)	$ (14,000)
6	Adjust Fund Balance	Carry Forward	001	$ 2,925,108	$ 2,911,108	001.00.508.000.11	$ 14,000		$ 14,000
7	Fire Mobilization	Administrative	115	$ -	$ 40,000	115.00.342.604.00	$ 40,000		$ 40,000
7	Fire - Overtime	Administrative	115	$ 251,500	$ 291,500	115.09.522.210.12		$ (40,000)	$ (40,000)
8	Retirements/Injuries/Incentive Pay	Supplemental	115	$ 2,723,724	$ 2,923,724	115.09.522.210.11		$ (200,000)	$ (200,000)
8	Retirements/Injuries/Incentive Pay	Supplemental	115	$ 251,500	$ 341,500	115.09.522.210.12		$ (90,000)	$ (90,000)
8	Adjust Fund Balance	Supplemental	115	$ 299,927	$ 9,927	115.00.508.000.00	$ 290,000		$ 290,000
9	Redistrib of Staff & Seasonal Help	Supplemental	125	$ 55,197	$ 71,197	125.00.536.500.11		$ (16,000)	$ (16,000)
9	Redistrib of Staff & Seasonal Help	Supplemental	125	$ 24,041	$ 35,041	125.00.536.500.21		$ (11,000)	$ (11,000)
9	Redistrib of Staff & Seasonal Help	Supplemental	125	$ 18,486	$ 23,486	125.00.536.500.41		$ (5,000)	$ (5,000)
9	General Fund Support Increased	Supplemental	125	$ 96,718	$ 133,718	125.00.397.000.01	$ 37,000		$ 37,000
9	Adjust Fund Balance	Supplemental	125	$ 531	$ 5,531	125.00.508.000.00.		$ (5,000)	$ (5,000)
9	General Fund Support Increased	Supplemental	001	$ 96,718	$ 133,718	001.00.597.112.25		$ (37,000)	$ (37,000)
9	Adjust Fund Balance	Supplemental	001	$ 2,925,108	$ 2,888,108	001.00.508.000.00	$ 37,000		$ 37,000
10	Bond Proceeds - 38th	Administrative	313	$ 700,000	$ 500,000	313.00.391.800.00		$ (200,000)	$ (200,000)
10	State Grant - TIB - 38th Ave.	Administrative	313	$ -	$ 631,000	313.00.334.030.80	$ 631,000		$ 631,000
10	Construction - 38th Ave. Phase 2	Administrative	313	$ 700,000	$ 1,131,000	313.20.595.300.65		$ (431,000)	$ (431,000)
10	Bond Proceeds - Friberg	Administrative	314	$ 500,000	$ 1,000,000	314.00.391.800.00	$ 500,000		$ 500,000
10	Construction - Friberg	Administrative	314	$ 500,000	$ 1,000,000	314.00.595.300.65		$ (500,000)	$ (500,000)
10	Bond Proceeds - 6th and Norwood	Administrative	316	$ 1,900,000	$ 3,000,000	316.00.391.100.00	$ 1,100,000		$ 1,100,000
10	Bond Proceeds - Annex/Fire Truck	Administrative	318	$ -	$ 800,000	318.00.391.100.00	$ 800,000		$ 800,000
10	Adjust Fund Balance	Administrative	316	$ -	$ 1,100,000	316.00.508.000.00		$ (1,100,000)	$ (1,100,000)
10	Adjust Fund Balance	Administrative	318	$ -	$ 800,000	318.00.508.000.00		$ (800,000)	$ (800,000)
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 13,714	240.00.592.221.83		$ (13,714)	$ (13,714)
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 8,228	240.00.592.222.83		$ (8,228)	$ (8,228)
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 27,427	240.00.592.530.83		$ (27,427)	$ (27,427)
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 13,714	240.00.592.531.83		$ (13,714)	$ (13,714)
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 13,714	240.00.592.532.83		$ (13,714)	$ (13,714)
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 68,568	240.00.592.630.83		$ (68,568)	$ (68,568)
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 82,282	240.00.592.640.83		$ (82,282)	$ (82,282)
11	2015 LTGO Bond DS	Supplemental	240	$ 848,228	$ 1,007,306	240.00.397.000.50	$ 159,078		$ 159,078
11	2015 LTGO Bond DS	Supplemental	240	$ -	$ 68,569	240.00.397.317.00	$ 68,569		$ 68,569
11	2015 LTGO Bond DS	Supplemental	300	$ 848,228	$ 1,007,306	300.00.597.000.40		$ (159,078)	$ (159,078)
11	2015 LTGO Bond DS	Supplemental	300	$ 1,325,536	$ 1,166,458	300.00.508.000.00	$ 159,078		$ 159,078
11	2015 LTGO Bond DS	Supplemental	317	$ -	$ 68,568	317.00.597.240.00		$ (68,568)	$ (68,568)
11	2015 LTGO Bond DS	Supplemental	317	$ 2,381,665	$ 2,313,097	317.00.508.000.00	$ 68,568		$ 68,568
12	Close out Lacamas Lodge Project (retainage)	Supplemental	350	$ -	$ 84,500	350.00.397.350.00	$ 84,500		$ 84,500
12	Adjust Fund Balance	Supplemental	350	$ (84,500)	$ -	350.00.508.000.00		$ (84,500)	$ (84,500)
12	Close out Lacamas Lodge Project (retainage)	Supplemental	300	$ -	$ 84,500	300.00.597.350.00	$ -	$ (84,500)	$ (84,500)
12	Adjust Fund Balance	Supplemental	300	$ 1,325,536	$ 1,241,036	300.00.508.000.00	$ 84,500		$ 84,500
13	ERR Equipment - (Not financed)	Supplemental	523	$ 893,100	$ 1,863,100	523.00.594.480.62		$ (970,000)	$ (970,000)
13	Adjust Fund Balance	Supplemental	523	$ 1,574,117	$ 604,117	523.00.508.000.00	$ 970,000		$ 970,000
14	Retirement, Addtl Help, Debris Cans	Supplemental	422	$ 448,928	$ 548,928	422.00.537.500.47		$ (100,000)	$ (100,000)
14	Retirement, Addtl Help, Debris Cans	Supplemental	422	$ 282,283	$ 382,283	422.00.537.600.41		$ (100,000)	$ (100,000)
14	Retirement, Addtl Help, Debris Cans	Supplemental	422	$ 90,716	$ 120,716	422.00.537.800.41		$ (30,000)	$ (30,000)
14	Retirement, Addtl Help, Debris Cans	Supplemental	422	$ 186,585	$ 226,585	422.00.537.900.11		$ (40,000)	$ (40,000)
14	Retirement, Addtl Help, Debris Cans	Supplemental	422	$ 107,228	$ 127,228	422.00.537.900.21		$ (20,000)	$ (20,000)
14	Retirement, Addtl Help, Debris Cans	Supplemental	422	$ 20,320	$ 40,320	422.00.537.900.35		$ (20,000)	$ (20,000)
14	Retirement, Addtl Help, Debris Cans	Supplemental	422	$ 342,926	$ 369,926	422.00.537.900.45		$ (27,000)	$ (27,000)
14	Adjust Fund Balance	Supplemental	422	$ 1,571,800	$ 1,234,800	422.00.508.000.00	$ 337,000		$ 337,000
14	Transfer for STP Project	Administrative	432	$ -	$ 804,000	432.00.597.100.24		$ (804,000)	$ (804,000)
14	Adjust Fund Balance	Administrative	432	$ 3,791,298	$ 2,987,298	432.00.508.000.00	$ 804,000		$ 804,000
14	Transfer from W/S Capital Fund	Administrative	424	$ -	$ 804,000	424.00.397.000.00	$ 804,000		$ 804,000
14	Adjust Fund Balance	Administrative	424	$ 2,796,503	$ 3,600,503	424.00.508.000.00		$ (804,000)	$ -
16	2015 Sewer Revenue Bond	Administrative	427	$ -	$ 17,183,000	427.00.391.100.00	$ 17,183,000		$ 17,183,000

16	Interest Earnings	Administrative	427	$ -	$ 40,000	427.00.361.113.00	$ 40,000		$ 40,000
16	Debt Issuance Costs	Administrative	427	$ -	$ 145,000	427.00.592.350.84		$ (145,000)	$ (145,000)
16	Construction	Administrative	427	$ -	$ 445,000	427.00.594.350.65		$ (445,000)	$ (445,000)
16	Adjust Fund Balance	Administrative	427	$ -	$ 16,633,000	427.00.508.000.00.		$ (16,633,000)	$ (16,633,000)
16	Bond Proceeds	Administrative	435	$ -	$ 657,000	435.00.391.100.00	$ 657,000		$ 657,000
16	Adjust Fund Balance	Administrative	435	$ -	$ 657,000	435.00.508.000.00		$ (657,000)	$ (657,000)