

ORDINANCE NO. 15-022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
CAMAS, WASHINGTON AMENDING THE CITY'S 2015-2016
BUDGET ORDINANCE 2719.

WHEREAS, the City Council of the City of Camas approved Ordinance No. 2719 and adopted a budget for the 2015-2016 biennium; and,

WHEREAS, the City Council of the City of Camas desires to effectively utilize and manage the City's financial resources; and,

WHEREAS, the City will receive additional revenues that were not anticipated at the time of adopting the budget for 2015-2016; and,

WHEREAS, funds received in excess of estimated revenues during the current fiscal year when authorized by an ordinance amending the original budget, may be included in the expenditure limitation [RCW 35A.33.120(4)]; and,

WHEREAS, the City desires to undertake activities, which were not foreseen at the time of adopting the 2015-2016 budget; and,

WHEREAS, the financial activities in the following funds could not have been reasonably foreseen at the time of adopting the 2015-2016 budget;

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

SECTION 1

Budget Amendment: The City of Camas 2015-2016 Budget as adopted in Ordinance No. 2719 is to be amended as follows:

1. Supplement the 2015 Budget to correct Elections Budget.
2. Modify the 2015 Budget for police equipment from a private grant.

3. Modify the 2015 Budget for a new Police Records System to be reimbursed by Clark County.
4. Modify the 2015 Budget for CRESA Radio costs in the Police Budget by moving budget from 2016 (budget neutral).
5. Supplement the 2015 Budget with seasonal help in Parks and Recreation for an extended pool season and additional help with parks maintenance.
6. Carry forward the 2014 Budget into 2015 for completing building improvements to City Hall.
7. Modify the 2015 Budget for C/W Fire and EMS overtime with mobilization funds from the State of Washington.
8. Supplement the 2015 Budget for C/W Fire and EMS retirement payouts and overtime due to injuries.
9. Supplement the 2015 Budget for Cemetery with support from the General Fund for summer seasonal help and irrigation.
10. Modify the 2015 Budget for the issuance of Limited General Obligation Bond.
11. Supplement the 2015 Budget for the debt service of the 2015 Limited General Obligation Bond.
12. Modify the 2015 Budget to close Fund 350 Lacamas Lodge Construction Fund.
13. Supplement the 2015 Budget for scheduled ERR equipment replacement.
14. Supplement the 2015 Budget with unanticipated expenses in Solid Waste with a retirement and to pay for additional waste cans for new residential construction.
15. Modify the 2015 Budget to transfer Water/Sewer Capital funds for qualified capital projects.
16. Modify the 2015 Budget for the issuance of Water/Sewer Revenue Bond.

SECTION 2

Budget Amendment- Effect on Fund Revenues and Expenses. The foregoing increases affect the City funds as shown on Attachment A.

SECTION 3

This ordinance shall take effect and be in force five (5) days from and after its passage, approval, and publication, as accordance with law.

PASSED by the Council and APPROVED by the Mayor this 16th day of November 2015.

SIGNED: _____

Mayor

ATTEST: _____

Clerk

APPROVED as to form:

City Attorney

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

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\$ 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. Professional 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)
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)