

Attachment A

2017 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	\$ 3,239,354	\$ 43,141,216	\$ (43,190,603)	\$ 3,189,967	\$ 281,891	\$ (432,388)	\$ 3,039,470	A-1, A-3, A-5, S-1, S-4, S-6, S-7, S-8
Streets	\$ 82,803	\$ 6,114,481	\$ (6,186,471)	\$ 10,813	\$ 188,791	\$ (188,791)	\$ 10,813	A-5, A-6, S-3, S-6
Camas/Washougal Fire & EMS	\$ 105,620	\$ 19,303,029	\$ (18,382,988)	\$ 1,025,661	\$ 117,283	\$ (8,504)	\$ 1,134,440	S-1, A-7
Cemetery	\$ 12,271	\$ 469,837	\$ (468,975)	\$ 13,133	\$ 20,000	\$ (20,000)	\$ 13,133	S-5, S-7
Capital/Enterprise Funds								
Unlimited GO Debt Service	\$ 39,419	\$ 1,246,000	\$ (1,248,814)	\$ 36,605			\$ 36,605	
Limited GO Debt Service	\$ -	\$ 2,316,092	\$ (2,316,092)	\$ -			\$ -	
REET	\$ 4,128,848	\$ 4,697,116	\$ (6,080,512)	\$ 2,745,452	\$ 35,319	\$ (249,101)	\$ 2,531,670	A-2, A-5
Park Impact Fee		\$ 1,984,523	\$ (1,405,272)	\$ 579,251	\$ 1,224	\$ (1,224)	\$ 579,251	A-5
Transportation Impact Fee		\$ 1,641,981	\$ (1,399,592)	\$ 242,389			\$ 242,389	
Fire Impact Fee		\$ 309,597	\$ (42,038)	\$ 267,559			\$ 267,559	
Friberg Rd. Construction	\$ -	\$ 47,717	\$ (47,717)	\$ -			\$ -	
Brady Road Construction	\$ 558,049	\$ 1,684,332	\$ (1,794,312)	\$ 448,069	\$ 8,295	\$ (8,295)	\$ 448,069	A-5
6th and Norwood Construction	\$ -	\$ 258,209	\$ (258,209)	\$ -	\$ 18,923	\$ (18,923)	\$ (0)	A-5
Street Lighting LED Project	\$ 1,334,099	\$ -	\$ (1,334,099)	\$ -	\$ 29,884	\$ (29,884)	\$ (0)	A-2, A-5
Larkspur	\$ -	\$ 1,160,400	\$ (1,160,400)	\$ -	\$ 16,474	\$ (16,474)	\$ (0)	A-5
Bond Fund Capital Projects	\$ 303,161	\$ 951	\$ (304,112)	\$ -	\$ 765,605	\$ (765,605)	\$ -	A-2
Storm Water	\$ 2,637,876	\$ 4,163,426	\$ (4,085,434)	\$ 2,715,868	\$ 67,502	\$ (275,952)	\$ 2,507,418	A-5, S-3
Solid Waste	\$ 1,570,637	\$ 5,272,804	\$ (4,864,520)	\$ 1,978,921			\$ 1,978,921	
Water/Sewer	\$ 10,621,937	\$ 27,884,215	\$ (31,116,392)	\$ 7,389,760		\$ (53,276)	\$ 7,336,484	S-3
W/S Capital Projects	\$ -	\$ 23,764,100	\$ (23,764,100)	\$ -	\$ 51,329	\$ (51,329)	\$ -	A-5
WS Capital Reserve	\$ 5,260,350	\$ 3,974,609	\$ (905,000)	\$ 8,329,959			\$ 8,329,959	
WS Bond Reserve	\$ 1,592,404	\$ 36,318	\$ -	\$ 1,628,722			\$ 1,628,722	
North Shore Construction Project	\$ 15,182,583	\$ 70,000	\$ (15,000,000)	\$ 252,583	\$ 6,563	\$ (6,563)	\$ 252,583	A-5
				\$ -				
Reserve Funds								
Lodging Tax	\$ 12,927	\$ 18,829	\$ (20,000)	\$ 11,756		\$ (1,300)	\$ 10,456	S-2
Firefighter's Pension	\$ 2,507,343	\$ 65,363	\$ (231,905)	\$ 2,340,801		\$ (147,283)	\$ 2,193,518	A-4, A-7
Equipment Rental and Replacement	\$ 1,580,573	\$ 3,580,202	\$ (3,315,330)	\$ 1,845,445	\$ 294,140		\$ 2,139,585	S-3
Retiree Medical	\$ -	\$ 196,639	\$ (196,639)	\$ -	\$ 21,854	\$ (21,854)	\$ -	S-1
LEOFF 1 Disability Board		\$ 386,614	\$ (386,614)	\$ -	\$ 30,000	\$ (30,000)	\$ -	A-4
				\$ -				
	\$ 50,770,254	\$ 153,788,600	\$ (169,506,140)	\$ 35,052,714	\$ 1,955,077	\$ (2,326,745)	\$ 34,681,045	
				\$ -		\$ (371,669)		

(1) Budgeted revenues and expenses reflect the 2017-2018 Adopted Budget

Attachment A

Adjustment #	Description	Note	Fund	Current Budget	Proposed Budget	Rev Increase Exp Decrease	Rev Decrease Exp Increase	Impact to Budget
A-1	FFCL Donation	Library	001	\$ 31,000	\$ 56,000	001-00-367-110-00	\$ 25,000	\$ 25,000
A-1	FFCL Office Supplies	Library	001	\$ -	\$ 8,500	001-30-572-210-31	\$ (8,500)	\$ (8,500)
A-1	FFCL Small Tools & Equipment	Library	001	\$ -	\$ 1,000	001-30-572-210-35	\$ (1,000)	\$ (1,000)
A-1	FFCL Professional Services	Library	001	\$ -	\$ 3,000	001-30-572-210-41	\$ (3,000)	\$ (3,000)
A-1	FFCL Misc.	Library	001	\$ -	\$ 9,500	001-30-572-210-49	\$ (9,500)	\$ (9,500)
A-1	FFCL Library Books & Materials	Library	001	\$ -	\$ 3,000	001-30-594-722-69	\$ (3,000)	\$ (3,000)
A-2	Excess Bond Proceeds	LED Lighting Project	317	\$ 1,334,099	\$ 782,276	317-00-595-630-65	\$ 551,823	\$ 551,823
A-2	Transfer to 2015 Cap Projects	LED Lighting Project	317	\$ -	\$ 551,823	317-00-597-318-00	\$ (551,823)	\$ (551,823)
A-2	Transfer from LED Lighting Project	2015 Capital Proj	318	\$ -	\$ 551,823	318-00-397-317-00	\$ 551,823	\$ 551,823
A-2	Roofing for Police Station	2015 Capital Proj	318	\$ -	\$ 257,760	318-00-594-210-62	\$ (257,760)	\$ (257,760)
A-2	Roofing for Library Building	2015 Capital Proj	318	\$ -	\$ 132,845	318-00-594-721-62	\$ (132,845)	\$ (132,845)
A-2	Roofing for City Hall	2015 Capital Proj	318	\$ -	\$ 300,000	318-00-594-180-62	\$ (300,000)	\$ (300,000)
A-2	Generator	2015 Capital Proj	318	\$ -	\$ 75,000	318-00-594-181-62	\$ (75,000)	\$ (75,000)
A-2	Transfer from REET	2015 Capital Proj	318	\$ -	\$ 213,782	318-00-397-300-00	\$ 213,782	\$ 213,782
A-2	Transfer to 2015 Cap Projects	Real Estate Excise Tax	300	\$ -	\$ 213,782	300-00-597-318-00	\$ (213,782)	\$ (213,782)
A-2	Adjust Fund Balance'	Real Estate Excise Tax	300	\$ 2,745,452	\$ 2,531,670	300-00-508-000-00	\$ 213,782	\$ 213,782
A-3	DNR Urban Tree Grant	Planning	001	\$ -	\$ 15,000	001-00-334-023-00	\$ 15,000	\$ 15,000
A-3	Consultant Services	Planning	001	\$ 119,000	\$ 134,000	001-15-558-600-41	\$ (15,000)	\$ (15,000)
A-4	Transfer to LEOFF 1 Disability	Firefighter's Pension	611	\$ 100,586	\$ 130,586	611-00-597-613-00	\$ (30,000)	\$ (30,000)
A-4	Adjust Fund Balance	Firefighter's Pension	611	\$ 2,340,801	\$ 2,310,801	611-00-508-000-00	\$ 30,000	\$ 30,000
A-4	Transfer in Firefighter's Pension	LEOFF 1 Disability	613	\$ 100,586	\$ 130,586	613-00-397-611-00	\$ 30,000	\$ 30,000
A-4	Pension Expense-Fire Retiree	LEOFF 1 Disability	613	\$ 21,900	\$ 51,900	613-00-522-215-29	\$ (30,000)	\$ (30,000)
A-5	Engineering Cost Allocation	General Fund	001	\$ 742,500	\$ 984,391	001-00-341-820-00	\$ 241,891	\$ 241,891
A-5	Street Preservation	Streets	112	\$ 1,114,760	\$ 1,121,137	112-76-595-300-65	\$ (6,377)	\$ (6,377)
A-5	ADA Ramps	Real Estate Excise Tax	300	\$ 50,000	\$ 50,200	300-00-594-760-63	\$ (200)	\$ (200)
A-5	Heritage Trailhead	Real Estate Excise Tax	300	\$ 400,000	\$ 405,732	300-00-594-763-63	\$ (5,732)	\$ (5,732)
A-5	Crown Park Pool	Real Estate Excise Tax	300	\$ 75,000	\$ 78,389	300-00-594-767-63	\$ (3,389)	\$ (3,389)
A-5	Franklin Street	Real Estate Excise Tax	300	\$ -	\$ 3,248	300-00-595-300-65	\$ (3,248)	\$ (3,248)
A-5	Dallas Street	Real Estate Excise Tax	300	\$ 672,950	\$ 695,700	300-00-595-320-65	\$ (22,750)	\$ (22,750)
A-5	Cooper's View Park	Park Impact Fees	301	\$ 13,376	\$ 14,600	301-00-594-760-65	\$ (1,224)	\$ (1,224)
A-5	Brady Road	Brady Road Construction	315	\$ 1,794,312	\$ 1,802,607	315-00-595-300-65	\$ (8,295)	\$ (8,295)
A-5	6th and Norwood	6th & Norwood	316	\$ 259,209	\$ 278,132	316-00-595-300-65	\$ (18,923)	\$ (18,923)
A-5	LED Street Lighting	Street Lighting Project	317	\$ 1,334,099	\$ 1,363,983	317-00-595-630-65	\$ (29,884)	\$ (29,884)
A-5	Larkspur	Larkspur	319	\$ 1,160,400	\$ 1,176,874	319-00-595-300-65	\$ (16,474)	\$ (16,474)
A-5	Storm Water Eng Services	Storm Water	419	\$ 187,893	\$ 188,123	419-00-531-500-41	\$ (230)	\$ (230)
A-5	38th Ave. Wetland Mitigation	Storm Water	419	\$ 30,000	\$ 30,078	419-00-594-531-63	\$ (78)	\$ (78)
A-5	10th & Drake Storm Facility	Storm Water	419	\$ 250,000	\$ 253,558	419-00-594-532-63	\$ (3,558)	\$ (3,558)
A-5	Friberg Wetland Monitoring	Storm Water	419	\$ 25,000	\$ 26,536	419-00-594-533-63	\$ (1,536)	\$ (1,536)
A-5	38th Ave Ph 2 Wetland Monitoring	Storm Water	419	\$ 28,000	\$ 33,379	419-00-594-534-63	\$ (5,379)	\$ (5,379)
A-5	Lacamas Lane Landslide	Storm Water	419	\$ 700,000	\$ 723,360	419-00-594-537-63	\$ (23,360)	\$ (23,360)
A-5	Forest Home Road Storm Design	Storm Water	419	\$ 500,000	\$ 533,361	419-00-594-538-63	\$ (33,361)	\$ (33,361)
A-5	Mill Ditch Replacement	Water/Sewer	426	\$ 450,000	\$ 466,299	426-00-594-356-65	\$ (16,299)	\$ (16,299)
A-5	Water Transmission Main	Water/Sewer	426	\$ 2,572,083	\$ 2,607,113	426-00-594-341-65	\$ (35,030)	\$ (35,030)
A-5	North Shore Sewer Project	North Shore	427	\$ 13,000,000	\$ 13,006,563	427-00-594-350-65	\$ (6,563)	\$ (6,563)
A-5	General Fund Transfer	General Fund	001	\$ -	\$ 241,891	001-00-597-000-41	\$ (241,891)	\$ (241,891)
A-5	General Fund Transfer	Streets	112	\$ -	\$ 6,377	112-00-397-001-41	\$ 6,377	\$ 6,377
A-5	General Fund Transfer	Real Estate Excise Tax	300	\$ -	\$ 35,319	300-00-397-001-41	\$ 35,319	\$ 35,319
A-5	General Fund Transfer	Park Impact Fees	301	\$ -	\$ 1,224	301-00-397-001-41	\$ 1,224	\$ 1,224
A-5	General Fund Transfer	Brady Road Construction	315	\$ -	\$ 8,295	315-00-397-001-41	\$ 8,295	\$ 8,295
A-5	General Fund Transfer	6th & Norwood	316	\$ -	\$ 18,923	316-00-397-001-41	\$ 18,923	\$ 18,923
A-5	General Fund Transfer	Street Lighting Project	317	\$ -	\$ 29,884	317-00-397-001-41	\$ 29,884	\$ 29,884
A-5	General Fund Transfer	Larkspur	319	\$ -	\$ 16,474	319-00-397-001-41	\$ 16,474	\$ 16,474
A-5	General Fund Transfer	Storm Water	419	\$ -	\$ 67,502	419-00-397-001-41	\$ 67,502	\$ 67,502
A-5	General Fund Transfer	Water/Sewer Constructon	426	\$ -	\$ 51,329	426-00-397-001-41	\$ 51,329	\$ 51,329
A-5	General Fund Transfer	North Shore Sewer Line	427	\$ -	\$ 6,563	427-00-397-001-41	\$ 6,563	\$ 6,563
A-6	WCIA Reimbursement	Streets	112	\$ -	\$ 75,000	112-00-398-000-00	\$ 75,000	\$ 75,000
A-6	Bridge Repairs	Streets	112	\$ 80,000	\$ 155,000	112-00-542-300-48	\$ (75,000)	\$ (75,000)
A-7	Transfer to CWFD	Firefighter's Pension	611	\$ 19,015	\$ 136,298	611-00-597-115-00	\$ (117,283)	\$ (117,283)
A-7	Adjust Fund Balance	Firefighter's Pension	611	\$ 2,340,801	\$ 2,223,518	611-00-508-000-00	\$ 117,283	\$ 117,283
A-7	Transfer in Firefighter's Pension	CWFD	115	\$ 19,015	\$ 136,298	115-00-397-611-00	\$ 117,283	\$ 117,283
A-7	Adjust Fund Balance	CWFD	115	\$ 1,025,661	\$ 1,142,944	115-00-308-000-00	\$ (117,283)	\$ (117,283)
S-1	Transfer to Retiree Medical	General Fund	001	\$ 66,107	\$ 79,457	001-00-597-612-00	\$ (13,350)	\$ (13,350)
S-1	Adjust Fund Balance	General Fund	001	\$ 3,189,967	\$ 3,176,617	001-00-508-000-00	\$ 13,350	\$ 13,350
S-1	Transfer to Retiree Medical	CWFD	115	\$ 11,184	\$ 19,688	115-00-597-612-00	\$ (8,504)	\$ (8,504)
S-1	Adjust Fund Balance	CWFD	115	\$ 1,025,661	\$ 1,017,157	115-00-508-000-00	\$ 8,504	\$ 8,504
S-1	Transfer from GF	Retiree Medical	612	\$ 66,107	\$ 79,457	612-00-397-001-00	\$ 13,350	\$ 13,350
S-1	Transfer from CWFD	Retiree Medical	612	\$ 11,184	\$ 19,688	612-00-397-115-00	\$ 8,504	\$ 8,504
S-1	Retiree Medical Pymts	Retiree Medical	612	\$ 97,329	\$ 119,183	612-00-517-200-21	\$ (21,854)	\$ (21,854)
S-2	Advertising	Lodging Tax	120	\$ 10,000	\$ 11,300	120-00-557-300-44	\$ (1,300)	\$ (1,300)
S-2	Adjust Fund Balance	Lodging Tax	120	\$ 11,756	\$ 10,456	120-00-508-000-00	\$ 1,300	\$ 1,300

S-3	Transfer to ERR - Sweeper & Vactor	Storm Water	419	\$ -	\$ 208,450	419-00-597-523-00		\$ (208,450)	\$ (208,450)
S-3	Adjust Fund Balance	Storm Water	419	\$ 2,715,868	\$ 2,507,418	419-00-508-000-00	\$ 208,450		\$ 208,450
S-3	Transfer to ERR - Sweeper	Streets	112	\$ -	\$ 32,414	112-00-597-523-00		\$ (32,414)	\$ (32,414)
S-3	Local Grant - CPU Street Lights	Streets	112	\$ 200,000	\$ 232,414	112-00-337-020-00	\$ 32,414		\$ 32,414
S-3	Transfer to ERR - Vactor	Water/Sewer	424	\$ -	\$ 53,276	424-00-597-523-00		\$ (53,276)	\$ (53,276)
S-3	Adjust Fund Balance	Water/Sewer	424	\$ 7,389,760	\$ 7,336,484	424-00-508-000-00	\$ 53,276		\$ 53,276
S-3	Transfer From - Storm, Streets, W/S	ERR	523	\$ -	\$ 229,312	523-00-397-000-00	\$ 294,140		\$ 294,140
S-3	Adjust Fund Balance	ERR	523	\$ 1,845,445	\$ 2,139,585	523-00-308-000-00		\$ (294,140)	\$ (294,140)
S-4	Legal Fees for Dev. Agmts	General Fund	001	\$ 84,006	\$ 96,153	001-05-515-302-41		\$ (12,147)	\$ (12,147)
S-4	Adjust Fund Balance	General Fund	001	\$ 3,189,967	\$ 3,177,820	001-00-508-000-00	\$ 12,147		\$ 12,147
S-5	Cemetery Plot Sales	Cemetery	125	\$ 28,000	\$ 33,000	125-00-343-600-00	\$ 5,000		\$ 5,000
S-5	Cemetery Professional Services	Cemetery	125	\$ 31,108	\$ 36,108	125-00-536-500-41		\$ (5,000)	\$ (5,000)
S-6	Transfer to Streets	General Fund	001	\$ 2,608,510	\$ 2,683,510	001-00-597-112-00		\$ (75,000)	\$ (75,000)
S-6	Adjust Fund Balance	General Fund	001	\$ 3,189,967	\$ 3,114,967	001-00-508-000-00	\$ 75,000		\$ 75,000
S-6	Transfer from General Fund	Streets	112	\$ 2,608,510	\$ 2,683,510	112-00-397-001-00	\$ 75,000		\$ 75,000
S-6	Repairs and Maintenance	Streets	112	\$ 1,871	\$ 76,871	112-00-542-710-48		\$ (75,000)	\$ (75,000)
S-7	Transfer to Cemetery	General Fund	001	\$ 190,500	\$ 205,500	001-00-597-125-00		\$ (15,000)	\$ (15,000)
S-7	Adjust Fund Balance	General Fund	001	\$ 3,189,967	\$ 3,174,967	001-00-508-000-00	\$ 15,000		\$ 15,000
S-7	Cemetery Fencing	Cemetery	125	\$ 1,500	\$ 16,500	125-00-536-500-48		\$ (15,000)	\$ (15,000)
S-7	Transfer from General Fund	Cemetery	125	\$ 190,500	\$ 205,500	125-00-397-001-00	\$ 15,000		\$ 15,000
S-8	Project Engineer Position	General Fund	001	\$ 808,600	\$ 843,600	001-13-518-910-11		\$ (35,000)	\$ (35,000)
S-8	Adjust Fund Balance	General Fund	001	\$ 3,189,967	\$ 3,154,967	001-00-508-000-00	\$ 35,000		\$ 35,000

	\$ 3,289,992	\$ (3,289,991)	\$ 0
Net Total	\$ 2,506,900	\$ (2,878,568)	
		\$ (371,669)	
		\$ (371,670)	
		\$ 1	

Carry Forward				
	Net Balance	\$ -	\$ -	\$ -
Administrative	\$ 2,063,492	\$ (2,307,274)		
	Net Balance	\$ (243,782)	\$ (243,782)	\$ 0
Supplemental	\$ 443,408	\$ (571,295)		
	Net Balance	\$ (127,887)	\$ (127,887)	\$ 1
			\$ (371,670)	

Budget Summary		
Total	\$ 2,506,900	\$ (2,878,568)
		\$ (371,669)
		\$ (371,669)
		\$ -

Package Summary	\$ (371,668)
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