City of Camas
2019 Fall Omnibus Budget - Description of Packages

Package	Title	Description	Fund Impacted	Overall Approriation
A-1	Laserfiche Grant for Equipment	Secretary of State Local Records Grant for the Laserfiche Project to be used for scanning equipment	Budget Neutral	$ -
A-2	2018 GO Bond DS	2019 Debt Service Payments	REET/PIF/TIF	$ (768,160)
A-3	Close out of Slow Sands	Remaining costs in 2019	W/S	$ (150,000)
A-4	Transfer bonded Water Projects	Transfer 2019 Revenue Bond Projects from the W/S Capital Fund	Budget Neutral	$ -
A-5	Recycling Rates	Recycling Rate Increase and Increase in Pass Thru to Waste Connections	Budget Neutral	$ -
A-6	GEMT and CWFD Overtime	GEMT funding for ambulance transports offsets OT for Fire and EMS	Budget Neutral	$ -
S-1	Unanticipated repairs - Library	Library HVAC and roof required emergency repairs	General Fund	$ (15,342)
S-2	Hometown Holidays Funding	Use of Lodging Tax for Hometown Holidays	Lodging Tax	$ (1,000)
S-3	2019 Rev Bond Debt Service	2019 Debt Service Payments	Water/Sewer	$ (259,677)
S-4	Annex Building - Design and Repairs	Design work and initial repairs to the building - remaining $900,000 Budget is in the 2020 Budget	Facilities Capital	$ (100,000)
		Total Packages		$ (1,294,179)

2019 Fall Omnibus Budget - Fund Balance Impacts

		General Fund		C/W Fire & EMS	Lodging Tax	Limited GO Debt Service	REET Projects	Park Imp Fee	Transp Imp Fee	Facilities Fund	Solid Waste	Water/Sewer	W/S Capital Proj	Water Capital Projects	Total
	Beginning Balance	$ 6,067,888		$ 1,434,397	$ 19,169	$ -	$ 6,263,005	$ 902,130	$ 1,236,999	$ -	$ 2,383,279	$ 8,474,464	$ -	$ -	
	Revenues	$ 24,883,718		$ 11,409,954	$ 12,966	$ 1,179,534	$ 2,913,147	$ 692,242	$ 1,567,522	$ -	$ 2,811,617	$ 13,941,020	$ 10,171,000	$ -	
	Expenditures	$ (25,370,360)		$ (11,126,827)	$ (10,000)	$ (1,179,534)	$ (3,058,011)	$ (607,950)	$ (616,057)	$ -	$ (2,376,524)	$ (16,583,635)	$ (10,171,000)	$ -	
	Projected Ending Fund Balance	**$ 5,581,246**	**22%**	**$ 1,717,524**	**$ 22,135**	**$ -**	**$ 6,118,141**	**$ 986,422**	**$ 2,188,464**	**$ -**	**$ 2,818,372**	**$ 5,831,849**	**$ -**	**$ -**	
	Carry Forward Packages														
	Total Carry Forward	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Subtotal Fund Balance	**$ 5,581,246**	**22%**	**$ 1,717,524**	**$ 22,135**	**$ -**	**$ 6,118,141**	**$ 986,422**			**$ 2,818,372**	**$ 5,831,849**	**$ -**	**$ -**	$ -
															$ -
	Administrative Packages														
A-1	Laserfiche Grant	$ 20,981													$ 20,981
	Equipment and Software	$ (20,981)													$ (20,981)
A-2	Transfers to Debt Service Fund					$ 768,160	$ (345,672)	$ (273,926)	$ (148,562)						$ -
	2019 Debt Service - 2018 GO Bond					$ (768,160)									$ (768,160)
A-3	Slow Sands Project Close-out												$ (150,000)		$ (150,000)
	Transfer from Water/Sewer Fund											$ (150,000)	$ 150,000		$ -
A-4	Transfer Capital Projects from W/S Capital Fund												$ 4,525,000		$ 4,525,000
	Reduce transfer from W/S Fund											$ 1,325,000	$ (4,525,000)		$ (3,200,000)
	Water Capital Projects Budget													$ (4,525,000)	$ (4,525,000)
	PWTF Loan for Reservoir													$ 3,200,000	$ 3,200,000
	Transfer from Water/Sewer Fund											$ (1,325,000)		$ 1,325,000	$ -
A-5	Recycling Rate Increase										$ 250,000				$ 250,000
	Recycling Pass Thru to Waste Connections										$ (250,000)				$ (250,000)
A-6	GEMT funding for ambulance transports			$ 400,000											$ 400,000
	CWFD Fire and EMS ovetime			$ (400,000)											$ (400,000)
	Total Administrative	$ -		$ -	$ -	$ -	$ (345,672)	$ (273,926)	$ (148,562)	$ -	$ -	$ (150,000)	$ -		$ (918,160)
	Subtotal Fund Balance	**$ 5,581,246**	**22%**	**$ 1,717,524**	**$ 22,135**	**$ -**	**$ 5,772,469**	**$ 712,496**	**$ (148,562)**		**$ 2,818,372**	**$ 5,681,849**	**$ -**		
	Supplemental Packages														
S-1	Library HVAC and Roof Repairs	$ (15,342)													$ (15,342)
S-2	Lodging Tax Support of Hometown Holidays				$ (1,000)										$ (1,000)
S-3	2019 Revenue Bond Debt Service											$ (259,677)			$ (259,677)
S-4	Annex Building Design and Repair									$ (100,000)					$ (100,000)
	Transfer from REET						$ (100,000)			$ 100,000					$ -
	Total Supplemental	$ (15,342)		$ -	$ (1,000)		$ (100,000)	$ -	$ -	$ -	$ -	$ (259,677)	$ -		$ (376,019)
	Net Budget Adjustment	$ (15,342)		$ -	$ (1,000)	$ -	$ (445,672)	$ (273,926)	$ (148,562)	$ -	$ -	$ (409,677)	$ -	$ -	$ (1,294,179)
	Total Adjusted Fund Balance	**$ 5,565,904**	**22%**	**$ 1,717,524**	**$ 21,135**	**$ -**	**$ 5,672,469**	**$ 712,496**	**$ (148,562)**	**$ -**	**$ 2,818,372**	**$ 5,422,172**	**$ -**	**$ -**	**$ (1,294,179)**

Attachment A

2019 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	$ 6,067,888	$ 24,883,718	$ (25,370,360)	$ 5,581,246	$ 20,981	$ (36,323)	$ 5,565,904	A-1,S-1
Streets	$ 824,100	$ 3,211,456	$ (4,018,476)	$ 17,080	$ -		$ 17,080	
Tree Fund	$ -	$ 5,100	$ (5,000)	$ 100			$ 100	
Camas/Washougal Fire & EMS	$ 1,434,397	$ 11,457,693	$ (11,174,566)	$ 1,717,524	$ 400,000	$ (400,000)	$ 1,717,524	A-6
Cemetery	$ 41,486	$ 233,677	$ (248,656)	$ 26,507			$ 26,507	
Capital/Enterprise Funds								
Unlimited GO Debt Service	$ 44,209	$ 610,000	$ (622,734)	$ 31,475			$ 31,475	
Limited GO Debt Service	$ -	$ 1,179,534	$ (1,179,534)	$ -	$ 768,161	$ (768,161)	$ 1,536,322	A-2
REET	$ 6,263,005	$ 2,913,147	$ (3,058,011)	$ 6,118,141	$ -	$ (445,673)	$ 5,672,468	A-2,S-4
Park Impact Fee	$ 902,130	$ 692,242	$ (924,914)	$ 669,458		$ (273,926)	$ 395,532	A-2
Transportation Impact Fee	$ 1,236,999	$ 1,567,522	$ (616,057)	$ 2,188,464		$ (148,562)	$ 2,188,464	A-2
Fire Impact Fee	$ 411,185	$ 150,686	$ -	$ 561,871			$ 561,871	
Brady Road Construction	$ 1,170,000	$ 4,880,000	$ (6,050,000)	$ -			$ -	
Larkspur	$ 900,000	$ 1,468,000	$ (2,368,000)	$ -			$ -	
Legacy Lands	$ 7,627,444	$ 2,675,438	$ (10,302,882)	$ -			$ -	
Lake and Everett	$ -	$ 7,650,000	$ (1,400,000)	$ 6,250,000			$ 6,250,000	
Facitilies Capital Fund	$ -	$ 175,000	$ (175,000)	$ -	$ 100,000	$ (100,000)	$ -	S-4
Storm Water	$ 2,521,157	$ 1,631,306	$ (2,444,068)	$ 1,708,395			$ 1,708,395	
Solid Waste	$ 2,383,279	$ 2,811,617	$ (2,376,524)	$ 2,818,372	$ 250,000	$ (250,000)	$ 2,818,372	A-5
Water/Sewer	$ 8,474,464	$ 13,941,020	$ (17,340,035)	$ 5,075,449		$ (409,677)	$ 4,665,772	S-3,A-3,A-4
W/S Capital Projects	$ -	$ 10,781,000	$ (10,781,000)	$ -	$ (4,375,000)	$ 4,375,000	$ -	A-3
WS Capital Reserve	$ 8,449,954	$ 3,382,956	$ (550,000)	$ 11,282,910			$ 11,282,910	
WS Bond Reserve	$ 1,661,363	$ 31,616	$ -	$ 1,692,979			$ 1,692,979	
North Shore Construction Project	$ 5,935,405	$ 76,422	$ (3,330,164)	$ 2,681,663		$ -	$ 2,681,663	
Water Capital Projects	$ -	$ 21,335,212	$ (21,335,212)	$ -	$ 4,525,000	$ (4,525,000)	$ -	A-4
				$ -				
Reserve Funds				$ -				
Lodging Tax	$ 19,169	$ 12,966	$ (10,000)	$ 22,135		$ (1,000)	$ 21,135	S-2
Firemen's Pension	$ 2,165,157	$ 34,463	$ (379,113)	$ 1,820,507			$ 1,820,507	
Equipment Rental and Replacement	$ 1,803,244	$ 1,696,679	$ (2,429,359)	$ 1,070,564		$ -	$ 1,070,564	
Retiree Medical	$ -	$ 154,664	$ (154,664)	$ -			$ -	
LEOFF 1 Disability Board	$ -	$ 480,715	$ (480,715)	$ -			$ -	
				$ -				
	$ 60,336,035	**$ 120,123,849**	**$ (129,125,044)**	**$ 51,334,840**	**$ 1,689,142**	**$ (2,983,322)**	**$ 51,725,544**	
				$ -		$ (1,294,180)	$ (1,294,180)	

(1) Budgeted revenues and expenses reflect the 2019-2020 Adopted Budget

			Carry Forward	$ -
				$ (1,294,180)
Ord 18-24 Budget	$ 97,783,523	$ (102,468,989)	Administrative	$ (918,161)
Ord 19-004 Sp	$ 22,340,326	$ (26,656,056)		$ (376,019)
			Supplemental	$ (376,019)
	$ -	$ -		$ -

Attachment A

Adjustment #	Description	Note	Fund	Current Budget	Proposed Budget		Rev Increase Exp Decrease	Rev Decrease Exp Increase	Impact to Budget
A-1	Laserfiche Grant	General Fund	001	$ -	$ 20,981	001-00-334-003-00	$ 20,981		$ 20,981
A-1	Hardware	General Fund	001	$ -	$ 13,185	001-07-518-900-35		$ (13,185)	$ (13,185)
A-1	Software	General Fund	001	$ 117,428	$ 125,224	001-07-518-900-41		$ (7,796)	$ (7,796)
A-2	2018 GO Bond Principal Pymt	Limited GO Debt Srv	240	$ 242,024	$ 537,024	240-00-591-210-78		$ (295,000)	$ (295,000)
A-2	2019 GO Interest Pymt	Limited GO Debt Srv	240	$ -	$ 473,160	240-00-592-753-83		$ (473,161)	$ (473,161)
A-2	Transfer from REET	Limited GO Debt Srv	240	$ 97,942	$ 443,615	240-00-397-300-00	$ 345,673		$ 345,673
A-2	Transfer from PIF	Limited GO Debt Srv	240	$ 157,950	$ 431,876	240-00-397-301-00	$ 273,926		$ 273,926
A-2	Transfer from TIF	Limited GO Debt Srv	240	$ 616,057	$ 764,619	240-00-397-302-00	$ 148,562		$ 148,562
A-2	Transfer to Debt Service	REET	300	$ 97,942	$ 443,615	300-00-597-240-00		$ (345,673)	$ (345,673)
A-2	Adjust Fund Balance	REET	300	$ 6,118,141	$ 5,772,469	300-00-508-000-00	$ 345,673		$ 345,673
A-2	Transfer to Debt Service	PIF	301	$ 157,950	$ 431,876	301-00-597-240-00		$ (273,926)	$ (273,926)
A-2	Adjust Fund Balance	PIF	301	$ 669,458	$ 395,532	301-00-508-000-00	$ 273,926		$ 273,926
A-2	Transfer to Debt Service	TIF	302	$ 616,057	$ 467,495	302-00-597-240-00		$ (148,562)	$ (148,562)
A-2	Adjust Fund Balance	TIF	302	$ 2,188,464	$ 2,039,902	302-00-508-000-00	$ 148,562		$ 148,562
A-3	Water Transmission Main (Slow Sands)	W/S Capital	426	$ -	$ 150,000	426-00-594-354-65	$ -	$ (150,000)	$ (150,000)
A-3	Transfer from W/S Fund	W/S Capital	426	$ 500,000	$ 650,000	426-00-397-424-01	$ 150,000		$ 150,000
A-3	Transfer to W/S Capital Fund	W/S Fund	424	$ 5,056,000	$ 5,206,000	424-00-597-426-00		$ (150,000)	$ (150,000)
A-3	Adjust Fund Balance	W/S Fund	424	$ 5,075,449	$ 4,925,449	424-00-508-000-00	$ 150,000		$ 150,000
A-4	Parker's Landing & WWTP Wells	W/S Capital Fund	426	$ 250,000	$ -	426-00-594-340-65	$ 250,000		$ 250,000
A-4	544 Zone Reservoir	W/S Capital Fund	426	$ 3,200,000		426-00-594-342-65	$ 3,200,000		$ 3,200,000
A-4	Lower Prune Hill Booster Station	W/S Capital Fund	426	$ 925,000		426-00-594-343-65	$ 925,000		$ 925,000
A-4	Well 17	W/S Capital Fund	426	$ 150,000		426-00-594-348-65	$ 150,000		$ 150,000
A-4	PWTF Loan	W/S Capital Fund	426	$ 3,200,000	$ -	426-00-391-800-00	$ -	$ (3,200,000)	$ (3,200,000)
A-4	Transfer In from W/S	W/S Capital Fund	426	$ 6,971,000	$ 5,646,000	426-00-397-424-00		$ (1,325,000)	$ (1,325,000)
A-4	Parker's Landing & WWTP Wells	2019 Water Con Funds	428	$ 3,750,000	$ 4,000,000	428-00-594-340-65		$ (250,000)	$ (250,000)
A-4	544 Zone Reservoir	2019 Water Con Funds	428	$ 3,315,000	$ 6,515,000	428-00-594-342-65		$ (3,200,000)	$ (3,200,000)
A-4	Lower Prune Hill Booster Station	2019 Water Con Funds	428	$ 1,385,000	$ 2,310,000	428-00-594-343-65		$ (925,000)	$ (925,000)
A-4	Well 17	2019 Water Con Funds	428	$ 2,150,000	$ 2,300,000	428-00-594-348-65		$ (150,000)	$ (150,000)
A-4	PWTF Loan	2019 Water Con Funds	428	$ -	$ 3,200,000	428-00-391-800-00	$ 3,200,000		$ 3,200,000
A-4	Transfer In from W/S	2019 Water Con Funds	428	$ -	$ 1,325,000	428-00-397-424-00	$ 1,325,000		$ 1,325,000
A-4	Transfer to W/S Capital Fund	W/S Fund	424	$ 6,971,000	$ 5,646,000	424-00-597-426-00	$ 1,325,000		$ 1,325,000
A-4	Transfer to 2019 Water Con Fund	W/S Fund	424	$ -	$ 1,325,000	424-00-597-428-00		$ (1,325,000)	$ (1,325,000)
A-5	Residential Revenue - Recycle	Solid Waste	422	$ 326,463	$ 576,463	422-00-343-710-10	$ 250,000		$ 250,000
A-5	Professional Services	Solid Waste	422	$ 414,942	$ 664,942	422-00-537-600-41		$ (250,000)	$ (250,000)

A-6	Fire OT	CWFD	115	$ 420,000	$ 616,500	115-09-522-210-12		$ (196,500)	$ (196,500)
A-6	EMS Salary and Wages	CWFD	115	$ 1,687,396	$ 1,737,396	115-00-522-720-11		$ (50,000)	$ (50,000)
A-6	EMS OT	CWFD	115	$ 206,000	$ 329,000	115-00-522-720-12		$ (123,000)	$ (123,000)
A-6	EMS Benefits	CWFD	115	$ 490,855	$ 521,355	115-00-522-720-21		$ (30,500)	$ (30,500)
A-6	GEMT Funding for Ambulance Transports	CWFD	115	$ 1,273,462	$ 1,673,462	115-00-342-600-00	$ 400,000		$ 400,000
S-1	Repairs and Maintenance	General Fund	001	$ 32,221	$ 47,563	001-30-572-400-48		$ (15,342)	$ (15,342)
S-1	Adjust Fund Balance	General Fund	001	$ 5,581,246	$ 5,565,904	001-00-508-000-00	$ 15,342		$ 15,342
S-2	Lodging Tax Funding for Hometown Hol.	Lodging Tax	120	$ -	$ 1,000	120-00-597-001-00		$ (1,000)	$ (1,000)
S-2	Adjust Fund Balance	Lodging Tax	120	$ 22,135	$ 21,135	120-00-508-000-00	$ 1,000		$ 1,000
S-3	Bond Principal Payments	Water/Sewer	424	$ 735,000	$ 970,000	424-00-591-380-71		$ (235,000)	$ (235,000)
S-3	Principal - Loans	Water/Sewer	424	$ 2,400,900	$ 1,885,156	424-00-591-380-78	$ 515,744		$ 515,744
S-3	Utility Interest Expense	Water/Sewer	424	$ 1,116,794	$ 1,657,214	424-00-592-350-83		$ (540,420)	$ (540,420)
S-3	Adjust Fund Balance	Water/Sewer	424	$ 5,075,449	$ 4,815,772	424-00-508-000-00	$ 259,677		$ 259,677
S-4	Transfer to Facilities Capital	REET	300	$ 175,000	$ 275,000	300-00-597-318-00		$ (100,000)	$ (100,000)
S-4	Adjust Fund Balance	REET	300	$ 6,118,141	$ 6,018,141	300-00-508-000-00	$ 100,000		$ 100,000
S-4	Transfer from REET	Facilities Capital	318	$ 175,000	$ 275,000	318-00-397-300-00	$ 100,000		$ 100,000
S-4	Building and Structures - Annex	Facilities Capital	318	$ -	$ 100,000	318-00-594-220-62		$ (100,000)	$ (100,000)

	$ 13,874,066	$ (13,874,065)	$ 0
Net Total	$ 12,579,886	$ (13,874,065)	
		$ (1,294,180)	
		$ (1,294,179)	
		$ (1)	
Carry Forward	$ -	$ -	
	Net Balance	$ -	$ -
Administrative	$ 11,964,142	$ (12,882,303)	
	Net Balance	$ (918,161)	$ (918,160)
Supplemental	$ 615,744	$ (991,762)	
	Net Balance	$ (376,019)	$ (376,019)
			$ (1,294,179)

Budget Summary		
Total	$ 12,579,886	$ (13,874,065)
		$ (1,294,180)
		$ (1,294,180)