

City of Camas

2021 Fall Omnibus Budget - Description of Packages

Package	Title	Description	Fund Impacted	Overall Appropriation
A-1	Police Body Cameras	2021 Legislation provided funding and mandates for body cameras	General Fund	\$ -
A-2	Facilities Assessment	Move Budget from Executive to Central Services	General Fund	\$ -
A-3	Debt Service Adjustments	Correct DS for Rose Property, Lake and Everett and adjustment	DS, REET, PIF, TIF	\$ (1,777,776)
S-1	Replacement Plotter	Plotter is used by Building and Engineering - both will share in the cost	General Fund	\$ (11,000)
S-2	Risk and Resilience Study	Study of City Water Systems for risk and vulnerabilities	Water/Sewer	\$ (136,000)
S-3	Station 43 Painting	Station 43 is in Washougal and requires exterior painting	CWFD	\$ (19,000)
S-4	Credit Cards Fees for Remote	Use of remote credit card transactions with Building during COVID	General Fund	\$ (120,000)
S-5	General Sewer Plan	Study of Sewer infrastructure and will be basis for updated Sewer SDCs	Water/Sewer	\$ (75,000)
S-6	Crown Road Booster Station	Improvements to the Crown Road Booster Station	Water/Sewer	\$ (95,000)
S-7	CWFD Additional Labor Costs	Personnel cost with assumed cost of unsettled agreement	CWFD	\$ (519,881)
			Total	\$ (2,753,657)

2021 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	% Impact
Operating Funds									
General	\$ 9,917,694	\$ 26,479,338	\$ (28,860,907)	\$ 7,536,125	\$ 103,471	\$ (234,471)	\$ 7,405,125	A-1,A-2,S-1,S-4	-2%
Streets	\$ 1,229,954	\$ 3,752,557	\$ (3,881,630)	\$ 1,100,881	\$ -		\$ 1,100,881		
Tree Fund	\$ 15,422	\$ 225	\$ -	\$ 15,647			\$ 15,647		
Camas/Washougal Fire & EMS	\$ 2,967,442	\$ 11,193,800	\$ (12,141,102)	\$ 2,020,140		\$ (538,881)	\$ 1,481,259	S-3	-27%
Cemetery	\$ 114,450	\$ 265,010	\$ (245,929)	\$ 133,531			\$ 133,531		
Capital/Enterprise Funds									
Unlimited GO Debt Service	\$ 9,226	\$ -	\$ -	\$ 9,226			\$ 9,226		
Limited GO Debt Service	\$ -	\$ 2,449,298	\$ (2,449,298)	\$ -	\$ 1,777,776	\$ (1,777,776)	\$ -	A-3	0%
REET	\$ 10,162,097	\$ 5,755,365	\$ (6,789,321)	\$ 9,128,141		\$ (818,830)	\$ 8,309,311	A-3	-9%
Park Impact Fee	\$ 5,144,594	\$ 2,095,963	\$ (1,253,331)	\$ 5,987,226		\$ (818,829)	\$ 5,168,397	A-3	-14%
Transportation Impact Fee	\$ 3,153,085	\$ 2,530,072	\$ (1,171,063)	\$ 4,512,094		\$ (140,117)	\$ 4,371,977	A-3	-3%
Fire Impact Fee	\$ 1,080,373	\$ 345,398	\$ -	\$ 1,425,771			\$ 1,425,771		
NW 38th Ave Phase 3	\$ 403,539	\$ 766,000	\$ (766,000)	\$ 403,539			\$ 403,539		
Brady Road Construction	\$ 684,478	\$ 300,000	\$ (300,000)	\$ 684,478	\$ -	\$ -	\$ 684,478		
Larkspur Construction	\$ -	\$ -	\$ -	\$ -			\$ -		
Legacy Lands	\$ 6,235,093	\$ 20,000	\$ (500,000)	\$ 5,755,093			\$ 5,755,093		
Lake and Everett	\$ 222,245	\$ 675,000	\$ (675,000)	\$ 222,245			\$ 222,245		
Facilities Capital Fund	\$ -	\$ 889,874	\$ (889,874)	\$ -			\$ -		
Storm Water	\$ 2,772,413	\$ 2,047,686	\$ (3,226,062)	\$ 1,594,037			\$ 1,594,037		
Solid Waste	\$ 3,027,046	\$ 3,152,552	\$ (3,018,396)	\$ 3,161,202		\$ -	\$ 3,161,202		
Water/Sewer	\$ 6,138,896	\$ 14,505,870	\$ (16,737,691)	\$ 3,907,075		\$ (306,000)	\$ 3,601,075	S-2,S-5,S-6	-8%
W/S Capital Projects	\$ 52,393	\$ 1,040,000	\$ (1,040,000)	\$ 52,393			\$ 52,393		
North Shore Construction Project	\$ 493,499	\$ -	\$ (350,000)	\$ 143,499		\$ -	\$ 143,499		
Water Capital Projects	\$ 8,671,632	\$ 925,000	\$ (5,630,000)	\$ 3,966,632	\$ 95,000	\$ (95,000)	\$ 3,966,632	S-6	0%
WS Capital Reserve	\$ 16,240,620	\$ 8,016,936	\$ (1,365,000)	\$ 22,892,556			\$ 22,892,556		
WS Bond Reserve	\$ 1,715,230	\$ 33,541	\$ -	\$ 1,748,771			\$ 1,748,771		
Reserve Funds									
Lodging Tax	\$ 35,716	\$ 13,214	\$ (10,000)	\$ 38,930			\$ 38,930		
Firemen's Pension	\$ 1,292,940	\$ 36,562	\$ (85,126)	\$ 1,244,376			\$ 1,244,376		
Equipment Rental and Replacement	\$ 2,130,517	\$ 1,771,629	\$ (1,891,584)	\$ 2,010,562			\$ 2,010,562		
Retiree Medical	\$ 53,642	\$ 127,583	\$ (127,583)	\$ 53,642			\$ 53,642		
LEOFF 1 Disability Board	\$ 528,735	\$ 157,124	\$ (157,124)	\$ 528,735			\$ 528,735		
	\$ -	\$ -	\$ -	\$ -			\$ -		
	\$ 84,492,975	\$ 89,345,597	\$ (93,562,021)	\$ 80,276,551	\$ 1,976,247	\$ (4,729,904)	\$ 77,522,894		-3%
				\$ -		\$ (2,753,657)			

(1) Budgeted revenues and expenses reflect the 2021 Adopted Budget

		Carry Forward	
Ord Budget	\$ 170,586,145	\$ 170,689,983	Administrative \$ 1,881,247 \$ (3,659,023)
2022 Budget	\$ 82,380,048	\$ 81,569,462	\$ (1,777,776)
2021 Budget	\$ 88,206,097	\$ 89,120,521	Supplemental \$ 323,000 \$ (1,298,881)
Spring Omnibus	\$ 1,139,500	\$ 4,441,500	\$ (975,881)
Adjusted Budget	\$ 89,345,597	\$ 93,562,021	\$ (2,753,657)
	\$ -	\$ -	\$ -
			\$ -

2021 Fall Omnibus Budget - Fund Balance Impacts

	General Fund	C/W Fire & EMS	Limited GO Debt Service	REET Projects	Park Imp Fee	Transp Imp Fee	Water/Sewer	Water Capital Projects	Total	Dept.
Beginning Balance	\$ 9,917,694	\$ 2,967,442	\$ -	\$ 10,162,097	\$ 4,567,847	\$ 3,153,085	\$ 6,138,896	\$ 52,393		
Revenues	\$ 26,479,338	\$ 11,193,800	\$ 2,449,298	\$ 5,755,365	\$ 1,093,722	\$ 2,530,072	\$ 14,505,870	\$ 1,040,000		
Expenditures	\$ (28,698,907)	\$ (12,141,102)	\$ (2,449,298)	\$ (6,789,321)	\$ (1,199,193)	\$ (1,171,063)	\$ (16,737,691)	\$ (1,040,000)		
Projected Ending Fund Balance	\$ 7,698,125	27% \$ 2,020,140	\$ -	\$ 9,128,141	\$ 4,462,376	\$ 4,512,094	\$ 3,907,075	\$ 52,393		
Carry Forward Packages										
Total Carry Forward										
Subtotal Fund Balance	\$ 7,698,125	27% \$ 2,020,140	\$ -	\$ 9,128,141	\$ 4,462,376	\$ 4,512,094	\$ 3,907,075	\$ 52,393	\$ -	\$ -
Administrative Packages										
A-1	Legislative One Time Cost Allocation	\$ 103,471							\$ 103,471	Police
	Body Cameras and Filing System	\$ (103,471)							\$ (103,471)	Police
A-2	Move budget from Executive	\$ (50,000)							\$ (50,000)	Executive
	Move budget to Central Services	\$ 50,000							\$ 50,000	Central Srv
A-3	Rose Land Contract		\$ (1,637,659)						\$ (1,637,659)	Debt Service
	Transfer to fund from REET & PIF		\$ 1,637,659	\$ (818,830)	\$ (818,829)				\$ -	REET & PIF
	PWTF Loans for Lake and Everett, DS adj		\$ (140,117)						\$ (140,117)	Debt Service
	Transfer to fund from TIF		\$ 140,117			\$ (140,117)			\$ -	TIF
	Total Administrative	\$ -	\$ -	\$ (818,830)	\$ (818,829)	\$ (140,117)	\$ -	\$ -	\$ (1,777,776)	
Subtotal Fund Balance	\$ 7,698,125	27% \$ 2,020,140	\$ -	\$ 8,309,311	\$ 3,643,547	\$ 4,371,977	\$ 3,907,075			
Supplemental Packages										
S-1	Replacement Plotter	\$ (11,000)							\$ (11,000)	Engineering/Building
S-2	Water Risk and Resilience Study						\$ (136,000)		\$ (136,000)	Water
S-3	Fire Station 43 Painting		\$ (19,000)						\$ (19,000)	CWFD
S-4	Credit Card Fees for Remote Transactions	\$ (120,000)							\$ (120,000)	Building
S-5	General Sewer Plan						\$ (75,000)		\$ (75,000)	Sewer
S-6	Crown Road Booster Station Improvements							\$ (95,000)	\$ (95,000)	Water
	Operating Transfer from Water/Sewer						\$ (95,000)	\$ 95,000	\$ -	Water
S-7	CWFD Additional Labor Costs for 2021		\$ (519,881)						\$ (519,881)	CWFD
	Total Supplemental	\$ (131,000)	\$ (538,881)	\$ -	\$ -	\$ -	\$ (306,000)	\$ -	\$ (975,881)	
	Net Budget Adjustment	\$ (131,000)	\$ (538,881)	\$ -	\$ (818,830)	\$ (818,829)	\$ (140,117)	\$ (306,000)	\$ -	\$ (2,753,657)
Total Adjusted Fund Balance	\$ 7,567,125	26% \$ 1,481,259	\$ -	\$ 8,309,311	\$ 3,643,547	\$ 4,371,977	\$ 3,601,075	\$ -	\$ (2,753,657)	

Attachment A

Adjustment #	Description	Note	Fund	Current Budget	Proposed Budget		Rev Increase Exp Decrease	Rev Decrease Exp Increase	Impact to Budget
A-1	State Shared Revenue	Leg One-Time Cost Alloc	001	\$ -	\$ 103,471	001-00-335-040-10	\$ 103,471		\$ 103,471
A-1	Small Tools and Equipment	Body Cameras and software	001	\$ 75,780	\$ 179,251	001-08-521-220-35		\$ (103,471)	\$ (103,471)
A-2	Professional Services	Move to Central Services	001	\$ 237,949	\$ 187,949	001-03-513-100-41	\$ 50,000		\$ 50,000
A-2	Professional Services	Move from Exec	001	\$ 55,000	\$ 105,000	001-23-518-300-41		\$ (50,000)	\$ (50,000)
A-3	GO Bonds Principal	Adjust for budget error	240	\$ 814,811	\$ 818,446	240-00-591-210-78		\$ (3,635)	\$ (3,635)
A-3	Princ-Land Contract	Land Contract Debt Srv	240	\$ -	\$ 1,412,659	240-00-591-760-77		\$ (1,412,659)	\$ (1,412,659)
A-3	Princ-PWTF Loans Streets	Adjust for Lake & Everett	240	\$ 371,842	\$ 483,288	240-00-591-760-77		\$ (111,446)	\$ (111,446)
A-3	Int PWTF Loans Streets	Adjust for Lake & Everett	240	\$ 24,563	\$ 49,599	240-00-592-595-83		\$ (25,036)	\$ (25,036)
A-3	Int on Land Contract	Land Contract Debt Srv	240	\$ -	\$ 225,000	240-00-592-760-83		\$ (225,000)	\$ (225,000)
A-3	Transfer in - TIF	Lake and Everett DS & adj	240	\$ 836,063	\$ 976,180	240-00-397-302-00	\$ 140,117		\$ 140,117
A-3	Transfer in - REET	Land Contract Debt Srv	240	\$ 691,199	\$ 1,510,029	240-00-397-300-00	\$ 818,830		\$ 818,830
A-3	Transfer in - PIF	Land Contract Debt Srv	240	\$ 713,580	\$ 1,532,409	240-00-397-301-00	\$ 818,829		\$ 818,829
A-3	Transfer to - DS	TIF transfer for DS	302	\$ 836,063	\$ 976,180	302-00-597-240-00		\$ (140,117)	\$ (140,117)
A-3	Transfer to - DS	REET transfer to DS	300	\$ 691,199	\$ 1,510,029	300-00-597-240-00		\$ (818,830)	\$ (818,830)
A-3	Transfer to - DS	PIF transfer to DS	301	\$ 713,580	\$ 1,532,410	301-00-597-240-00		\$ (818,829)	\$ (818,829)
A-3	Adjust Fund Balance	Transportation Imp Fees	302	\$ 4,512,094	\$ 4,371,977	302-00-308-000-00	\$ 140,117		\$ 140,117
A-3	Adjust Fund Balance	REET	300	\$ 9,128,141	\$ 8,309,311	300-00-308-000-00	\$ 818,830		\$ 818,830
A-3	Adjust Fund Balance	Park Impact Fees	301	\$ 5,987,226	\$ 5,168,396	301-00-308-000-00	\$ 818,829		\$ 818,829
S-1	Small Tools and Equipment	Engineering	001	\$ 1,027	\$ 6,527	001-13-518-910-35		\$ (5,500)	\$ (5,500)
S-1	Small Tools and Equipment	Building	001	\$ -	\$ 5,500	001-22-524-200-35		\$ (5,500)	\$ (5,500)
S-1	Adjust Fund Balance	General Fund	001	\$ 7,536,125	\$ 7,525,125	001-00-308-000-00	\$ 11,000		\$ 11,000
S-2	Risk and Resilience Study	Water	424	\$ 150,000	\$ 286,000	424-00-534-810-41		\$ (136,000)	\$ (136,000)
S-2	Adjust Fund Balance	Water	424	\$ 3,907,075	\$ 3,771,075	424-00-308-000-00	\$ 136,000		\$ 136,000
S-3	Repairs and Maintenance	Station 43 Painting	115	\$ 60,067	\$ 79,067	115-09-522-500-48		\$ (19,000)	\$ (19,000)
S-3	Adjust Fund Balance	CWFD	115	\$ 2,020,140	\$ 2,001,140	115-00-308-000-00	\$ 19,000		\$ 19,000
S-4	Professional Services	Building	001	\$ 4,736	\$ 124,736	001-22-524-200-41		\$ (120,000)	\$ (120,000)
S-4	Adjust Fund Balance	General Fund	001	\$ 7,536,125	\$ 7,416,125	001-00-308-000-00	\$ 120,000		\$ 120,000
S-5	General Sewer Plan	Sewer	424	\$ -	\$ 75,000	424-00-535-812-41		\$ (75,000)	\$ (75,000)
S-5	Adjust Fund Balance	Sewer	424	\$ 3,907,075	\$ 3,832,075	424-00-308-000-00	\$ 75,000		\$ 75,000
S-6	Crown Road Booster Station Construct.	Water/Sewer Capital	426	\$ -	\$ 95,000	426-40-594-346-65		\$ (95,000)	\$ (95,000)
S-6	Operating Transfer In	Water/Sewer Capital	426	\$ 600,000	\$ 695,000	426-00-397-424-00	\$ 95,000		\$ 95,000
S-6	Operating Transfer Out	Water/Sewer Fund	424	\$ 600,000	\$ 695,000	424-00-597-426-00		\$ (95,000)	\$ (95,000)
S-6	Adjust Fund Balance	Water/Sewer Fund	424	\$ 3,907,075	\$ 3,812,075	424-00-308-000-00	\$ 95,000		\$ 95,000
S-7	EMS Salaries	CWFD	115	\$ 1,783,824	\$ 1,892,099	115-00-522-720-11		\$ (108,275)	\$ (108,275)
S-7	EMS Overtime	CWFD	115	\$ 206,000	\$ 217,520	115-00-522-720-12		\$ (11,520)	\$ (11,520)
S-7	EMS Benefits	CWFD	115	\$ 606,348	\$ 642,518	115-00-522-720-21		\$ (36,170)	\$ (36,170)
S-7	Fire Salaries	CWFD	115	\$ 4,153,870	\$ 4,406,511	115-09-522-210-11		\$ (252,641)	\$ (252,641)
S-7	Fire Overtime	CWFD	115	\$ 420,000	\$ 446,880	115-09-522-210-12		\$ (26,880)	\$ (26,880)
S-7	Fire Benefits	CWFD	115	\$ 1,381,975	\$ 1,466,370	115-09-522-210-21		\$ (84,395)	\$ (84,395)
S-7	Adjust Fund Balance	CWFD	115	\$ 2,020,140	\$ 1,500,259	115-00-308-000-00	\$ 519,881		\$ 519,881

Net Total	\$ 4,260,023	\$ (4,260,023)	\$ (1)
	\$ 2,026,247	\$ (4,260,023)	
		\$ (2,233,777)	
		\$ (2,753,657)	
		\$ 519,881	

Carry Forward	\$ -	\$ -	
Net Balance	\$ -	\$ -	\$ -
Administrative	\$ 1,931,247	\$ (3,709,023)	
Net Balance	\$ (1,777,777)	\$ (1,777,776)	\$ (1)
Supplemental	\$ 95,000	\$ (1,070,881)	
Net Balance	\$ (975,881)	\$ (975,881)	\$ -
		\$ (2,753,657)	

Budget Summary			
Total	\$ 2,026,247	\$ (4,260,023)	
		\$ (2,233,777)	
		\$ (2,753,657)	
		\$ 519,881	