

City of Camas
2020 Fall Omnibus Budget - Description of Packages

Package	Title	Description	Fund Impacted	Overall Appropriation
A-1	2020 Debt Service Updated	This updates the PWTF debt payments with 2020 draws, debt service for 2020 LTGO bonds and reduce debt payments for defeased debt	Limited GO Debt Service Fund	\$ (292,704)
A-2	2020 LTGO Bond - Legacy Lands	LTGO Bond Issue in February to fund the final acquisition and provide funding to stabilize historical structures on the land.	Legacy Lands	\$ -
A-3	Transfer Excess Larkspur Revenue to NW 38th Ave Phase 3	Larkspur TIB Grant funded more than anticipated - excess will be used as matching funds for the NW 38th Avenue Phase 3 Project	Larkspur/NW 38th Ave	\$ -
A-4	Transfer SDCs to Fund Debt Service	To rebalance the operating fund and the W/S Capital Reserve, this package budgets a transfer for the debt service to be funded by the SDCs	Water/Sewer	\$ -
A-5	Ostenson Canyon Stormwater and Road Repairs	Design work for Ostenson Canyon Road repairs with construction to follow in 2021	Stormwater	\$ (70,000)
A-6	Parker Estates Stormwater	To repair stormwater facility in Parker Estates from a beaver dam - repair will work around the wildlife habitat. This is for design work with construction occurring in 2021	Stormwater	\$ (20,000)
A-7	2015 Revenue Bond Projects	Moving sewer projects to spend the remaining 2015 revenue bond proceeds - North Shore project was under budget	Northshore Sewer Capital Project	\$ (2,247,340)
S-1	Costs for Recycling Increased	To adjust the budget for unanticipated increase in costs for recycling	Solid Waste	\$ (222,000)
S-2	Fleet Software	Fleet software was acquired to save in staff time	ERR	\$ (40,000)
S-3	ERR Replacement Increase in costs	Five vehicles had replacement costs over the projection	ERR	\$ (37,000)
S-4	Prepay loan to save in interest costs	Prepay real estate contract to save in interest	Legacy Lands/ REET	\$ (208,479)
S-5	CWFD Impact Fee and CIP Contract	CWFD Impact Fee and Capital Improvement Plan contract with FCS	CWFD	\$ (50,000)
Total				\$ (3,187,523)

2020 Budget Amendment - Fund Summary

	Operating Funds		Budget		Budget		Estimated		Budget Amendment		Amended	
	Beg Fund Balance	Revenues (1)	Expenses (1)	End Fund Balance	Revenues	Expenses	Revenues	Expenses	Fund Balance	Expenses	Fund Balance	Note: Budget Packages
General	\$ 6,826,593	\$ 25,876,493	\$ (25,936,200)	\$ 6,766,886					\$ 6,766,886		\$ 6,766,886	
Streets	\$ 571,911	\$ 3,290,304	\$ (3,126,342)	\$ 735,873					\$ 735,873		\$ 735,873	
Tree Fund	\$ 15,058	\$ 5,219	\$ (5,000)	\$ 15,277					\$ 15,277		\$ 15,277	
Camas/Washougal Fire & EMS	\$ 2,064,782	\$ 11,267,240	\$ (11,165,438)	\$ 2,166,584					\$ 31,502		\$ 2,198,086	A-1, S-6
Cemetery	\$ 25,915	\$ 354,707	\$ (355,694)	\$ 24,928							\$ 24,928	
Capital/Enterprise Funds												
Unlimited GO Debt Service	\$ 66,302	\$ 610,000	\$ (625,311)	\$ 50,991					\$ 50,991		\$ 50,991	
Limited GO Debt Service	\$ -	\$ 1,931,269	\$ (1,931,269)	\$ -	\$ 292,704	\$ (292,704)	\$ 292,704	\$ (292,704)	\$ -		\$ -	A-1
REET	\$ 8,252,984	\$ 5,956,108	\$ (8,890,484)	\$ 5,318,608					\$ (900,980)		\$ 4,417,628	A-1
Park Impact Fee	\$ 3,048,092	\$ 1,093,722	\$ (1,199,193)	\$ 2,942,621					\$ (198,795)		\$ 2,743,826	A-1, S-4
Transportation Impact Fee	\$ 1,781,317	\$ 2,171,155	\$ (764,248)	\$ 3,188,224					\$ (11,431)		\$ 3,176,793	A-1
Fire Impact Fee	\$ 857,049	\$ 237,626	\$ -	\$ 1,094,675					\$ -		\$ 1,094,675	
NW 38th Ave Phase 3	\$ -	\$ -	\$ -	\$ -	\$ 403,540	\$ -	\$ 403,540	\$ -	\$ -		\$ 403,540	A-3
Brady Road Construction	\$ 344,447	\$ 7,450,000	\$ (7,450,000)	\$ 344,447					\$ 344,447		\$ 344,447	
Larkspur Construction	\$ 403,540	\$ -	\$ -	\$ 403,540					\$ (403,540)		\$ -	A-3
Legacy Lands	\$ 3,274,340	\$ 3,225,660	\$ (6,500,000)	\$ -	\$ 11,220,757	\$ (10,692,236)	\$ 11,220,757	\$ (10,692,236)	\$ 528,521		\$ 528,521	A-2, S-4
Lake and Everett	\$ 21,819	\$ 6,250,000	\$ (6,250,000)	\$ 21,819					\$ 21,819		\$ 21,819	
Facilities Capital Fund	\$ 86,982	\$ 1,075,000	\$ (1,075,000)	\$ 86,982					\$ 86,982		\$ 86,982	
Storm Water	\$ 2,909,963	\$ 1,707,847	\$ (1,950,057)	\$ 2,667,753					\$ (90,000)		\$ 2,577,753	A-5, A-6
Solid Waste	\$ 3,002,243	\$ 2,895,640	\$ (2,480,210)	\$ 3,417,673					\$ (222,000)		\$ 3,195,673	S-1
Water/Sewer	\$ 6,614,342	\$ 14,723,675	\$ (18,283,688)	\$ 3,054,329	\$ 4,771,517	\$ -	\$ 4,771,517	\$ -	\$ 7,825,846		\$ 7,825,846	A-4
W/S Capital Projects	\$ -	\$ 4,151,244	\$ (4,151,244)	\$ -					\$ -		\$ -	
North Shore Construction Project	\$ 3,934,129	\$ 38,211	\$ (1,725,000)	\$ 2,247,340					\$ (2,247,340)		\$ -	A-7
Water Capital Projects	\$ 10,367,080	\$ 4,556,571	\$ (14,886,554)	\$ 37,097					\$ 37,097		\$ 37,097	
WS Capital Reserve	\$ 13,548,373	\$ 5,342,224	\$ (700,794)	\$ 18,189,803					\$ (4,771,517)		\$ 13,418,286	A-4
WS Bond Reserve	\$ 1,699,979	\$ 35,497	\$ -	\$ 1,735,476							\$ 1,735,476	
Reserve Funds												
Lodging Tax	\$ 24,243	\$ 13,270	\$ (10,300)	\$ 27,213					\$ 27,213		\$ 27,213	
Firemen's Pension	\$ 1,820,503	\$ 35,497	\$ (386,010)	\$ 1,469,990					\$ 1,469,990		\$ 1,469,990	
Equipment Rental and Replacement	\$ 1,606,492	\$ 1,753,302	\$ (1,707,123)	\$ 1,652,671					\$ (77,000)		\$ 1,575,671	S-2, S-3
Retiree Medical	\$ -	\$ 168,759	\$ (168,759)	\$ -					\$ -		\$ -	
LEOFF 1 Disability Board	\$ -	\$ 495,658	\$ (495,658)	\$ -					\$ -		\$ -	
	\$ 73,168,478	\$ 106,711,898	\$ (122,219,576)	\$ 57,660,800	\$ 16,688,518	\$ (19,876,041)	\$ 16,688,518	\$ (19,876,041)	\$ 54,473,277		\$ 54,473,277	
									\$ (3,187,523)			

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

Carry Forward

Ord Budget	\$ 106,711,898	\$ 122,219,576	Administrative	\$ 15,951,518	\$ (18,581,562)
			Supplemental	\$ 737,000	\$ (1,294,479)
				\$ 16,688,518	\$ (19,876,041)
				\$ -	\$ (3,187,523)

2020 Fall Omnibus Budget - Fund Balance Impacts

	General Fund	C/W Fire & EMS	Limited GO Debt Service	Transportation Impact Fees	NW 38th Ave Phase 3	Larspur Construction	Legacy Lands	Storm Water	Solid Waste	Water/Sewer	North Shore Sewer Project	W/S Capital Reserve	Equipment Rental Total
Beginning Balance	\$ 6,826,593	\$ 2,064,782	\$ -	\$ 8,252,984	\$ 3,048,092	\$ 1,781,317	\$ -	\$ 3,274,340	\$ 2,909,963	\$ 3,002,743	\$ 6,614,342	\$ 13,548,373	\$ 1,606,492
Revenues	\$ 25,876,493	\$ 11,267,240	\$ 1,931,269	\$ 5,956,108	\$ 1,093,722	\$ 2,171,155	\$ -	\$ 3,225,660	\$ 1,707,847	\$ 2,895,640	\$ 14,723,675	\$ 38,211	\$ 1,753,302
Expenditures	\$ (25,936,200)	\$ (11,165,438)	\$ (1,931,269)	\$ (8,690,484)	\$ (1,199,193)	\$ (764,218)	\$ (6,500,000)	\$ (1,950,057)	\$ (2,480,210)	\$ (16,283,688)	\$ (1,725,000)	\$ (700,794)	\$ (1,707,123)
Projected Ending Fund Balance	\$ 6,766,886	\$ 2,166,584	\$ -	\$ 2,942,621	\$ 3,188,224	\$ -	\$ -	\$ 2,667,753	\$ 3,417,673	\$ 3,054,329	\$ 2,247,340	\$ 18,189,803	\$ 1,652,671
Carry Forward Packages													
Total Carry Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Fund Balance	\$ 6,766,886	\$ 2,166,584	\$ -	\$ 2,942,621	\$ 3,188,224	\$ -	\$ -	\$ 2,667,753	\$ 3,417,673	\$ 3,054,329	\$ 2,247,340	\$ 18,189,803	\$ 1,652,671
Administrative Packages													
A-1 Debt Service Adjustments			\$ (292,704)										
A-2 Transfers to Limited GO Debt Service		\$ 81,502	\$ 292,704	\$ (198,795)	\$ (1,451)		\$ 10,483,757						\$ (292,704)
A-3 Land Acquisitions and Debt Issuance Costs							\$ (10,483,757)						\$ 10,483,757
A-4 Close Out Larspur to NW 38th Ave Phase 3					\$ 403,540		\$ (403,540)						\$ -
A-5 Transfer SDCs to Fund W/S Debt Service											\$ 4,771,517		\$ -
A-6 Otsecon Canyon Stormwater and Road Repair													\$ (70,000)
A-6 Parker Estates Stormwater Repairs													\$ (20,000)
A-7 2015 Revenue Bond Projects													\$ (2,630,044)
Subtotal Fund Balance	\$ -	\$ 81,502	\$ -	\$ (198,795)	\$ (1,451)	\$ 403,540	\$ -	\$ (70,000)	\$ 4,771,517	\$ -	\$ (2,247,340)	\$ -	\$ (2,630,044)
Total Administrative	\$ -	\$ 81,502	\$ -	\$ (198,795)	\$ (1,451)	\$ 403,540	\$ -	\$ (70,000)	\$ 4,771,517	\$ -	\$ (2,247,340)	\$ -	\$ (2,630,044)
Subtotal Fund Balance	\$ 6,766,886	\$ 2,248,086	\$ -	\$ 2,743,826	\$ 3,176,793	\$ 403,540	\$ -	\$ 2,577,753	\$ 3,417,673	\$ 7,825,846	\$ -	\$ 13,418,286	\$ -
Supplemental Packages													
S-1 Increase in Recycling Costs													\$ (222,000)
S-2 Fleet Software													\$ (40,000)
S-3 Vehicle cost increases													\$ (37,000)
S-4 Transfer from REET													\$ -
S-5 Land Acquisition													\$ (206,479)
CWPD Impact Fee and CIP Contract		\$ (50,000)											\$ (50,000)
Total Supplemental	\$ -	\$ (50,000)	\$ -	\$ (737,000)	\$ -	\$ -	\$ -	\$ 528,321	\$ (222,000)	\$ -	\$ -	\$ -	\$ (77,000)
Net Budget Adjustment	\$ -	\$ 31,502	\$ -	\$ (900,980)	\$ (11,431)	\$ 403,540	\$ (403,540)	\$ (90,000)	\$ (222,000)	\$ 4,771,517	\$ (2,247,340)	\$ (4,771,517)	\$ (77,000)
Total Adjusted Fund Balance	\$ 6,766,886	\$ 2,198,086	\$ -	\$ 4,417,628	\$ 2,743,826	\$ 403,540	\$ -	\$ 528,521	\$ 3,195,673	\$ 7,825,846	\$ -	\$ 13,418,286	\$ (77,000)
Total Adjusted Fund Balance	\$ 6,766,886	\$ 2,198,086	\$ -	\$ 4,417,628	\$ 2,743,826	\$ 403,540	\$ -	\$ 528,521	\$ 3,195,673	\$ 7,825,846	\$ -	\$ 13,418,286	\$ (77,000)

Attachment A

Adjustment #	Description	Note	Fund	Current Budget	Proposed Budget	Rev Increase Exp Decrease	Rev Decrease Exp Increase	Impact to Budget
A-1	GO Bonds Principal Pymt	2020 Bond Debt Service	240	\$ 582,856	\$ 724,361	240-00-591-210-78		\$ (141,508)
A-1	Principal Ambulance	Paid in cash-no loan	240	\$ 29,511	\$ -	240-00-591-710-79	\$ 29,511	\$ 29,511
A-1	Interest - PWTF Streets	Increase for 2020 draws	240	\$ 11,517	\$ 15,984	240-00-591-950-78		\$ (4,467)
A-1	Interest - Ambulance	Paid in cash-no loan	240	\$ 69,939	\$ -	240-00-592-710-83	\$ 69,939	\$ 69,939
A-1	Int on Lt Debt - Friberg Strunk	Adj for Stormwater	240	\$ 22,973	\$ 26,562	240-00-592-530-83		\$ (3,589)
A-1	Int on 2020 GO Bond	2020 Bond Debt Service	240	\$ -	\$ 242,590			\$ (242,590)
A-1	Operating Transfer from REET	2020 Bond Debt Service	240	\$ 432,229	\$ 608,381	240-00-397-300-00	\$ 176,152	\$ 176,152
A-1	Operating Transfer from TIF	Increase for 2020 draws	240	\$ 116,317	\$ 775,679	240-00-397-302-00	\$ 659,362	\$ 659,362
A-1	Operating Transfer from CWFD	Paid in cash-no loan	240	\$ 444,401	\$ 34,815	240-00-397-115-00		\$ (409,586)
A-1	Operating Transfer from PIF	2020 Bond Debt Service	240	\$ 764,248	\$ 631,024	240-00-397-302-00		\$ (133,224)
A-1	Operating Transfer to Debt Service	2020 Bond Debt Service	300	\$ 444,401	\$ 608,381	300-00-597-240-00		\$ (163,980)
A-1	Fund Balance Adjustment	Fund Balance Adj	300	\$ 5,318,608	\$ 5,154,628	300-00-508-000-00	\$ 163,980	\$ 163,980
A-1	Operating Transfer to Debt Service	Increase for 2020 draws	302	\$ 764,248	\$ 775,679	302-00-597-240-00		\$ (11,431)
A-1	Fund Balance Adjustment	Fund Balance Adj	302	\$ 3,188,224	\$ 3,176,793	302-00-508-000-00	\$ 11,431	\$ 11,431
A-1	Operating Transfer to Debt Service	2020 Bond Debt Service	301	\$ 432,229	\$ 631,024	301-00-597-240-00		\$ (198,795)
A-1	Fund Balance Adjustment	Fund Balance Adj	301	\$ 2,942,621	\$ 2,743,826	301-00-508-000-00	\$ 198,795	\$ 198,795
A-1	Operating Transfer to Debt Service	Paid in cash-no loan	115	\$ 116,317	\$ 34,815	115-00-597-240-00	\$ 81,502	\$ 81,502
A-1	Fund Balance Adjustment	Fund Balance Adj	115	\$ 2,166,584	\$ 2,248,086	115-00-508-000-00		\$ (81,502)
A-2	Bond Proceeds	2020 LTGO Bond Issue	320	\$ -	\$ 10,483,757	320-00-391-100-00	\$ 10,483,757	\$ 10,483,757
A-2	Debt Issuance Costs	2020 LTGO Bond Issue	320	\$ -	\$ 50,000	320-00-592-950-84		\$ (50,000)
A-2	North Shore Conservation Lands	2020 LTGO Bond Issue	320	\$ 6,500,000	\$ 16,933,757	320-00-594-530-61		\$ (10,433,757)
A-3	Transfer to NW 38th Ave.	Close out Larkspur	319	\$ -	\$ 403,540	319-00-597-313-00		\$ (403,540)
A-3	Fund Balance Adjustment	Close out Larkspur	319	\$ -	\$ 403,540	319-00-308-000-00	\$ 403,540	\$ 403,540
A-3	Transfer from Larkspur Project	Close out Larkspur	313	\$ -	\$ 403,540	313-00-397-319-00	\$ 403,540	\$ 403,540
A-3	Fund Balance Adjustment	Close out Larkspur	313	\$ -	\$ 403,540	313-00-508-000-00		\$ (403,540)
A-4	Transfer to W/S	SDC to fund DS	432	\$ -	\$ 4,771,517	432-00-597-424-00		\$ (4,771,517)
A-4	Fund Balance Adjustment	SDC to fund DS	432	\$ 18,189,803	\$ 13,418,286	432-00-508-000-00	\$ 4,771,517	\$ 4,771,517
A-4	Transfer from W/S Capital Reserve	SDC to fund DS	424	\$ -	\$ 4,771,517	424-00-397-432-00	\$ 4,771,517	\$ 4,771,517
A-4	Fund Balance Adjustment	SDC to fund DS	424	\$ 15,592,853	\$ 20,364,370	424-00-308-000-00		\$ (4,771,517)
A-5	Ostenson Canyon Road Repair	Design Work	419	\$ -	\$ 70,000.0			\$ (70,000)
A-5	Fund Balance Adjustment	Fund Balance Adj	419	\$ 2,667,753	\$ 2,647,753	419-00-508-000-00	\$ 70,000	\$ 70,000
A-6	Parker Estates Stormwater Repairs	Design Work	419	\$ -	\$ 20,000			\$ (20,000)
A-6	Fund Balance Adjustment	Fund Balance Adj	419	\$ 2,667,753	\$ 2,647,753	419-00-508-000-00	\$ 20,000	\$ 20,000
A-7	Lacamas Creek Pump Station	Carry Forward Budget	427	\$ 1,725,000	\$ 3,500,000	427-00-594-351-65		\$ (1,775,000)
A-7	Gravity Thickener	Move from W/S Cap	427	\$ -	\$ 472,340	427-00-594-357-65		\$ (472,340)
A-7	Fund Balance Adjustment	Fund Balance Adj	427	\$ 2,247,340	\$ -	427-00-508-000-00	\$ 2,247,340	\$ 2,247,340
S-1	Professional Services	Increase in Costs	422	\$ 425,077	\$ 647,077	422-00-537-600-41		\$ (222,000)
S-1	Fund Balance Adjustment	Fund Balance Adj	422	\$ 3,417,673	\$ 3,195,673	422-00-508-000-00	\$ 222,000	\$ 222,000
S-2	Fleet Software	Purchase Fleet Software	523	\$ 77,433	\$ 117,433	523-00-548-690-41		\$ (40,000)
S-2	Fund Balance Adjustment	Fund Balance Adj	523	\$ 1,652,671	\$ 1,612,671	523-00-508-000-00	\$ 40,000	\$ 40,000
S-3	Machinery and Equipment	Increase in costs	523	\$ 543,564	\$ 580,564	523-00-594-480-64		\$ (37,000)
S-3	Fund Balance Adjustment	Fund Balance Adj	523	\$ 1,652,671	\$ 1,615,671	523-00-508-000-00	\$ 37,000	\$ 37,000
S-5	Transfer from REET	Diff needed to payoff loan	320	\$ 1,153,503	\$ 1,890,503	320-00-397-300-00	\$ 737,000	\$ 737,000
S-5	North Shore Conservation Lands	Prepay the Rose Property	320	\$ 6,500,000	\$ 6,708,479	320-00-594-530-61		\$ (208,479)
S-5	Fund Balance Adjustment	Fund Balance Adj	320	\$ -	\$ 528,521	320-00-308-000-00		\$ (528,521)
S-5	Transfer to Legacy Lands	Diff needed to payoff loan	300	\$ 1,153,503	\$ 1,890,503	300-00-597-320-00		\$ (737,000)
S-5	Fund Balance Adjustment	Fund Balance Adj	300	\$ 5,318,608	\$ 4,581,608	300-00-508-000-00	\$ 737,000	\$ 737,000
S-6	Professional Service	FSC Contract	115	\$ 490,717	\$ 540,717	115-00-522-710-41		\$ (50,000)
S-6	Fund Balance Adjustment	Fund Balance Adj	115	\$ 2,166,584	\$ 2,116,584	115-00-508-000-00	\$ 50,000	\$ 50,000

Net Total	\$ 26,384,883	\$ (26,384,883)	\$ -
	\$ 17,412,280	\$ (20,599,803)	\$ (3,187,523)
		\$ (3,187,523)	\$ -
		\$ -	\$ -

Carry Forward	\$ -	\$ -	\$ -	\$ -
Administrative	\$ 16,675,280	\$ (19,305,324)	\$ -	\$ -
Supplemental	\$ 737,000	\$ (1,294,479)	\$ (557,479)	\$ -
Net Balance	\$ 17,412,280	\$ (20,599,803)	\$ (3,187,523)	\$ -

Budget Summary				
Total	\$ 17,412,280	\$ (20,599,803)	\$ (3,187,523)	\$ (3,187,523)