

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		
ARPA Funds	\$ -	\$ -	\$ -	\$ -	\$ 3,408,118	\$ (100,000)	\$ 3,308,118	S-8	
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		\$ (365,588)	\$ 1,654,552	S-3	-18%
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)	\$ 8,309,312	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	\$ 5,384,365	\$ (4,656,610)	\$ 81,004,305		1%
				\$ -		\$ 727,755			

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

	Ord Budget	2022 Budget	2021 Budget	Spring Omnibus	Adjusted Budget
	\$ 170,586,145	\$ 82,380,048	\$ 88,206,097	\$ 1,139,500	\$ 89,345,597
	\$ 170,689,983	\$ 81,569,462	\$ 89,120,521	\$ 4,441,500	\$ 93,562,021
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -

Carry Forward	
Administrative	\$ 1,881,247
	\$ (3,659,022)
	\$ (1,777,775)
Supplemental	\$ 3,731,118
	\$ (1,225,588)
	\$ 2,505,530
	\$ 727,755
	\$ -

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	426-00-594-346-65	\$ (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	\$ 1,850,634	115-00-522-720-11	\$ (66,810)	\$ (66,810)
S-7	EMS Overtime	CWFD	115	\$ 206,000	\$ 214,240	115-00-522-720-12	\$ (8,240)	\$ (8,240)
S-7	EMS Benefits	CWFD	115	\$ 606,348	\$ 629,180	115-00-522-720-21	\$ (22,832)	\$ (22,832)
S-7	Fire Salaries	CWFD	115	\$ 4,153,870	\$ 4,318,474	115-09-522-210-11	\$ (164,604)	\$ (164,604)
S-7	Fire Overtime	CWFD	115	\$ 420,000	\$ 436,878	115-09-522-210-12	\$ (16,878)	\$ (16,878)
S-7	Fire Benefits	CWFD	115	\$ 1,381,975	\$ 1,436,915	115-09-522-210-21	\$ (54,940)	\$ (54,940)
S-7	FM Salaries	CWFD	115	\$ 428,375	\$ 437,572	115-09-522-300-11	\$ (9,197)	\$ (9,197)
S-7	FM Overtime	CWFD	115	\$ 14,000	\$ 14,482	115-09-522-300-12	\$ (482)	\$ (482)
S-7	FM Benefits	CWFD	115	\$ 133,920	\$ 136,525	115-09-522-300-21	\$ (2,605)	\$ (2,605)
S-7	Adjust Fund Balance	CWFD	115	\$ 2,020,140	\$ 1,673,552	115-00-308-000-00	\$ 346,588	\$ 346,588
S-8	COVID-19 ARPA Fed Stimulus Fds	ARPA Funds	113	\$ -	\$ 3,408,118	113-00-332-920-10	\$ 3,408,118	\$ 3,408,118
S-8	Utility Assistance Funds	ARPA Funds	113	\$ -	\$ 100,000	113-00-	\$ (100,000)	\$ (100,000)
S-8	Adj Fund Balance	ARPA Funds	113	\$ -	\$ 3,308,118	113-00-508-000-00	\$ (3,308,118)	\$ (3,308,118)

Net Total	\$ 4,706,611	\$ (4,706,611)	\$ -
	\$ 5,434,365	\$ (4,706,610)	\$ 727,755
		\$ 727,755	\$ (1)

Carry Forward	\$ -	\$ -	\$ -
Administrative	\$ 1,931,247	\$ (3,709,023)	\$ (1,777,776)
Supplemental	\$ 3,503,118	\$ (997,588)	\$ 2,505,531
		\$ 727,755	\$ 727,755

Budget Summary			
Total	\$ 5,434,365	\$ (4,706,610)	\$ 727,755
		\$ 727,755	\$ 727,755

2021 Fall Omnibus Budget - Fund Balance Impacts

	General Fund	ARPA Funds	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)	\$ (95,000)	Water
	Operating Transfer from Water/Sewer							\$ (95,000)	\$ 95,000	\$ -	Water
S-7	CWFD Additional Labor Costs for 2021		\$ (346,587)							\$ (346,587)	CWFD
S-8	ARPA Utility Assistance Funds	\$ 3,408,118								\$ 3,408,118	Finance
	Utility Assistance	\$ (100,000)								\$ (100,000)	Finance
	Total Supplemental	\$ (131,000)	\$ 3,308,118	\$ (365,587)	\$ -	\$ -	\$ -	\$ (306,000)	\$ -	\$ 2,505,531	
Net Budget Adjustment	\$ (131,000)	\$ 3,308,118	\$ (365,587)	\$ -	\$ (818,830)	\$ (818,829)	\$ (140,117)	\$ (306,000)	\$ -	\$ 727,755	
Total Adjusted Fund Balance	\$ 7,567,125	26%	\$ 3,308,118	\$ 1,654,553	\$ -	\$ 8,309,311	\$ 3,643,547	\$ 4,371,977	\$ 3,601,075	\$ -	\$ 727,755

City of Camas

2021 Updated Fall Omnibus Budget - Description of Packages

11/1/2021

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	\$ (346,587)
S-8	APRA Utility Assistance Funds	Urgent Utility Assistance Funding for COVID-19 delinquencies	ARPA	\$ 3,308,118
			Total	\$ 727,755