

2024 Budget Amendment - Fund Summary

	Budget	Budget	Estimated	Budget Amendment	Amended		
Beg Fund Balance	Revenues (1)	Expenses (1)	End Fund Balance	Revenues	Expenses	Fund Balance	Note: Budget Packages
Operating Funds							
General	\$ 15,242,618	\$ 36,089,851	\$ (41,614,574)	\$ 9,717,895	\$ -	\$ 970,383	\$ 10,688,278 A-01
Streets	\$ 826,763	\$ 5,431,107	\$ (5,501,590)	\$ 756,280	\$ 100,000	\$ (100,000)	\$ 756,280 A-02
Tree Fund	\$ 15,626	\$ 100	\$ -	\$ 15,726	\$ -	\$ -	\$ 15,726
Camas/Washougal Fire & EMS	\$ 1,927,131	\$ 17,696,084	\$ (19,594,125)	\$ 29,090	\$ 52,873	\$ (65,000)	\$ 16,963 A-04, S-02
Cemetery	\$ 147,231	\$ 287,272	\$ (321,657)	\$ 112,846	\$ -	\$ (30,000)	\$ 82,846 CF-01

Capital/Enterprise Funds							
Unlimited GO Debt Service	\$ -	\$ -	\$ 1,363	\$ 1,363	\$ -	\$ (1,363)	\$ - A-05
Limited GO Debt Service	\$ -	\$ 4,288,295	\$ (4,288,295)	\$ -	\$ 1,363	\$ -	\$ 1,363 A-05
REET	\$ 13,537,604	\$ 2,407,666	\$ (12,859,251)	\$ 3,086,019	\$ 818,584	\$ -	\$ 3,904,603 A-06
Park Impact Fee	\$ 3,848,368	\$ 441,546	\$ (1,489,786)	\$ 2,800,128	\$ -	\$ -	\$ 2,800,128
Transportation Impact Fee	\$ 3,081,816	\$ 1,160,054	\$ (1,657,816)	\$ 2,584,054	\$ -	\$ -	\$ 2,584,054
Fire Impact Fee	\$ 1,679,697	\$ 276,715	\$ (200,000)	\$ 1,756,412	\$ -	\$ (52,873)	\$ 1,703,539 A-04
SR500/Everett St Improvements	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)	A-03
NW 38th Ave Phase 3	\$ 5,021,285	\$ 5,594,286	\$ (7,800,000)	\$ 2,815,571	\$ 56,999	\$ -	\$ 2,872,570 A-06
Facilities Capital Fund	\$ 6,980,911	\$ 2,614,333	\$ (5,513,047)	\$ 4,082,197	\$ 2,279,936	\$ (2,383,352)	\$ 3,978,781 A-01,A-06,S-01
Legacy Lands	\$ 9,545,238	\$ 10,861	\$ (650,000)	\$ 8,906,099	\$ -	\$ (3,155,519)	\$ 5,750,580 A-06
Storm Water	\$ 1,887,626	\$ 3,053,247	\$ (4,086,569)	\$ 854,304	\$ -	\$ -	\$ 854,304
Solid Waste	\$ 3,148,918	\$ 2,513,247	\$ (3,549,188)	\$ 2,112,977	\$ -	\$ -	\$ 2,112,977
Water/Sewer	\$ 21,666,232	\$ 24,821,564	\$ (27,471,606)	\$ 19,016,190	\$ -	\$ (1,300,000)	\$ 17,716,190 CF-04
W/S Capital Projects	\$ -	\$ 10,275,000	\$ (10,275,000)	\$ -	\$ 1,100,000	\$ (1,100,000)	\$ - CF-02, CF-03
Water Capital Projects	\$ 6,259,362	\$ 1,290,740	\$ (7,200,000)	\$ 350,102	\$ -	\$ -	\$ 350,102
WS Capital Reserve	\$ 18,660,804	\$ 2,820,569	\$ (11,750,000)	\$ 9,731,373	\$ -	\$ (1,100,000)	\$ 8,631,373 CF-02, CF-03
WS Bond Reserve	\$ 1,234,213	\$ 5,294	\$ -	\$ 1,239,507	\$ -	\$ -	\$ 1,239,507

Reserve Funds							
Lodging Tax	\$ 72,657	\$ 23,657	\$ (35,000)	\$ 61,314	\$ -	\$ -	\$ 61,314
Equipment Rental and Replacement	\$ 2,070,275	\$ 2,429,263	\$ (3,209,387)	\$ 1,290,151	\$ -	\$ -	\$ 1,290,151
Firefighters' Pension	\$ 1,137,115	\$ 8,709	\$ (92,265)	\$ 1,053,559	\$ -	\$ -	\$ 1,053,559
Retiree Medical	\$ 10,023	\$ 156,212	\$ (156,709)	\$ 9,526	\$ -	\$ -	\$ 9,526
LEOFF 1 Disability Board	\$ 499,446	\$ 175,014	\$ (217,593)	\$ 456,867	\$ 65,000	\$ (65,000)	\$ 456,867 S-02

\$ 122,215,170 \$ 123,907,494 \$ (173,283,113) \$ 72,839,551 \$ 4,574,755 \$ (8,482,724) \$ 68,931,582
 \$ (3,907,969)

(1) Budgeted revenues and expenses reflect the 2024 Adopted Budget

				Carry Forward	\$ -	\$ (2,430,000)
Ord Budget	\$ 218,908,699	\$ 250,397,286	Administrative	\$ 3,409,755	\$ (3,409,755)	
2024 Readopt	\$ 117,474,515	\$ 153,187,286	Supplemental	\$ -	\$ (1,477,969)	
Spring 2024 Adj	\$ 7,527,786	\$ 20,135,132				
Fall 2024 Adj	\$ 4,574,755	\$ 8,482,724		\$ 3,409,755	\$ (7,317,724)	
Adjusted 2023	\$ 129,577,056	\$ 181,805,142			\$ (3,907,969)	

2024 Fall Omnibus Budget - Fund Balance Impacts

	General Fund	Street Fund	C/W Fire & EMS	Cemetery	ULTGO	LTGO	REET Projects	Fire Imp Fee	SR500/ Everett Imp	NW 38th Ave Ph 3	Facilities Fund	Legacy Lands	Water/Sewer	Water-Sewer Capital Projects	W/S Capital Reserve	LEOFF I Disability	Total	
Beginning Balance	\$ 15,242,618	\$ 826,763	\$ 1,927,131	\$ 147,231	\$ -	\$ -	\$ 13,537,604	\$ 1,679,697	\$ -	\$ 5,021,285	\$ 6,980,911	\$ 9,545,238	\$ 21,666,232	\$ -	\$ 18,660,804	\$ 499,446	\$ 119,755,560	
Revenues	\$ 36,089,851	\$ 5,431,107	\$ 17,696,084	\$ 287,272	\$ 1,363	\$ 4,288,295	\$ 2,407,666	\$ 276,715	\$ -	\$ 5,594,286	\$ 2,614,333	\$ 10,861	\$ 24,821,564	\$ 10,275,000	\$ 2,820,569	\$ 175,014	\$ 123,871,097	
Expenditures	\$ (41,614,574)	\$ (5,501,590)	\$ (19,594,125)	\$ (321,657)	\$ -	\$ (4,288,295)	\$ (12,859,251)	\$ (200,000)	\$ -	\$ (7,800,000)	\$ (5,513,047)	\$ (650,000)	\$ (27,471,606)	\$ (10,275,000)	\$ (11,750,000)	\$ (217,593)	\$ (173,157,211)	
Projected Ending Fund Balance	\$ 9,717,895	23.4%	\$ 756,280	\$ 29,090	\$ 112,846	\$ 1,363	\$ -	\$ 3,086,019	\$ 1,756,412	\$ -	\$ 2,815,571	\$ 4,082,197	\$ 8,906,099	\$ 19,016,190	\$ -	\$ 9,731,373	\$ 456,867	\$ 70,469,446

Carry Forward Packages

CF-01 Columbarium/Niche Wall Repairs				\$ (30,000)														\$ (30,000)
CF-02 Northshore Transmission Main SDC funding transfer														\$ (1,000,000)				\$ (1,000,000)
														\$ 1,000,000	\$ (1,000,000)			\$ -
CF-03 Forest Home Booster Station SDC funding transfer														\$ (100,000)				\$ (100,000)
														\$ 100,000	\$ (100,000)			\$ -
CF-04 Prune Hill Park Pump Station														\$ (1,300,000)				\$ (1,300,000)
Total Carry Forward	\$ -	\$ -	\$ -	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,300,000)	\$ -	\$ (1,100,000)	\$ -	\$ (2,430,000)
Subtotal Fund Balance	\$ 9,717,895	23.4%	\$ 756,280	\$ 29,090	\$ 82,846	\$ 1,363	\$ -	\$ 3,086,019	\$ 1,756,412	\$ -	\$ 2,815,571	\$ 4,082,197	\$ 8,906,099	\$ 17,716,190	\$ -	\$ 8,631,373	\$ 456,867	\$ 68,039,446

Administrative Packages

A-01 Move Library Bldg Exp to Cap Fac	\$ 970,383																	\$ (970,383)	\$ -
A-02 NW Lake Road Safety Impvmts Federal HSIP Grant				\$ (100,000)															\$ (100,000)
				\$ 100,000															\$ 100,000
A-03 SR500/Everett St Improvements RTC Federal Grant									\$ (100,000)										\$ (100,000)
									\$ 100,000										\$ 100,000
A-04 Fund Fire Engine Outfitting			\$ 52,873						\$ (52,873)										\$ -
A-05 Move ULTGO to LTGO					\$ (1,363)	\$ 1,363													\$ -
A-06 Bond Funding Transfers							\$ 818,584			\$ 56,999	\$ 2,279,936	\$ (3,155,519)							\$ -
Total Administrative	\$ 970,383	\$ -	\$ 52,873	\$ -	\$ (1,363)	\$ 1,363	\$ 818,584	\$ (52,873)	\$ -	\$ 56,999	\$ 1,309,553	\$ (3,155,519)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Fund Balance	\$ 10,688,278	25.7%	\$ 756,280	\$ 81,963	\$ 82,846	\$ -	\$ 1,363	\$ 3,904,603	\$ 1,703,539	\$ -	\$ 2,872,570	\$ 5,391,750	\$ 5,750,580	\$ 17,716,190	\$ -	\$ 8,631,373	\$ 456,867	\$ 68,039,446	

Supplemental Packages

S-01 Saw Shop Acquisition																			\$ (1,412,969)
S-02 LEOFF I Benefits																			\$ (65,000)
Fire/EMS LEOFF Funding				\$ (65,000)															\$ 65,000
Total Supplemental	\$ -	\$ -	\$ (65,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,412,969)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,477,969)
Net Budget Adjustment	\$ 970,383	\$ -	\$ (12,127)	\$ (30,000)	\$ (1,363)	\$ 1,363	\$ 818,584	\$ (52,873)	\$ -	\$ 56,999	\$ (103,416)	\$ (3,155,519)	\$ (1,300,000)	\$ -	\$ (1,100,000)	\$ -	\$ -	\$ (3,907,969)	
Total Adjusted Fund Balance	\$ 10,688,278	25.7%	\$ 756,280	\$ 16,963	\$ 82,846	\$ -	\$ 1,363	\$ 3,904,603	\$ 1,703,539	\$ -	\$ 2,872,570	\$ 3,978,781	\$ 5,750,580	\$ 17,716,190	\$ -	\$ 8,631,373	\$ 456,867	\$ (3,907,969)	

City of Camas 2024 Fall Omnibus Budget Packages

11/18/2024

Pkg # Carry Forward List

	Department	Description	Amount	Reason
CF-01	Cemetery	Cemetery Columbarium/Niche Wall Repairs	\$ 30,000	work started in prior year continued into 2024
CF-02	Water	Northshore Transmission Main	\$ 1,000,000	work started in prior year continued into 2024
CF-03	Water	Forest Home Booster Station	\$ 100,000	work started in prior year continued into 2024
CF-04	Sewer	Prune Hill Park Pump Station	\$ 1,300,000	work started in prior year continued into 2024
Total			\$ 2,430,000	

Administrative List

	Department	Description	Amount	Reason
A-01	Library	Consolidation of Capital Projects	\$ -	projects originally proposed separately were consolidated operationally
A-02	Streets	NW Lake Road Safety Improvements	\$ -	a grant was received for roadway safety improvements
A-03	Capital	SR500/Everett St Improvements	\$ -	a grant was received for continued improvements to the Everett corridor
A-04	Fire	Funding Fire Engine Outfitting	\$ -	funding capital outfitting of a new fire engine
A-05	Debt	Move ULTGO to LTGO	\$ -	late paid taxes received after the bond was fully paid will be repurposed
A-06	Legacy Lands	Bond Funding Transfers	\$ -	funding transfers from the debt issued for 38th, Crown Park, and Facilities
Total			\$ -	

Supplemental List

	Department	Description	Amount	Reason
S-01	Facilities	Saw Shop Acquisition	\$ 1,412,969	acquisition of the property at 306 NE Everett behind City Hall
S-02	Pension	LEOFF I Benefits	\$ 65,000	retiree medical reimbursements exceeded anticipated budget
Total			\$ 1,477,969	

Total Omnibus Budget Packages \$ 3,907,969

City of Camas 2024 Fall Omnibus Budget - Description of Packages

Package Title	Description	Fund Impacted	Overall Appropriation
CF-01	Columbarium/Niche Wall Repairs	Cemetery	\$ 30,000
CF-02	Northshore Transmission Main	Water/Sewer Capital Reserve	\$ 1,000,000
CF-03	Forest Home Booster Station	Water/Sewer Capital Reserve	\$ 100,000
CF-04	Prune Hill Park Pump Station	Water/Sewer	\$ 1,300,000
A-01	Consolidation of Capital Projects	General Fund, Facilities Capital	\$ -
A-02	NW Lake Road Safety Improvements	Streets	\$ -
A-03	SR500/Everett St Improvements	SR500/Everett St Imp	\$ -
A-04	Funding Fire Engine Outfitting	CWFD,FIF	\$ -
A-05	Move ULTGO to LTGO	ULTGO, LTGO	\$ -
A-06	Bond Funding Transfers	Legacy Lands, 38th Ave, REET, Cap Facility	\$ -
S-01	Saw Shop Acquisition	Capital Facilities	\$ 1,412,969
S-02	LEOFF I Benefits	CWFD, LEOFF I	\$ 65,000
Total			\$ 3,907,969

Attachment A							Credit	Debit	
Adjustment #	Description	Note	Fund	Current Budget	Proposed Budget	GL Code	Rev Increase Exp Decrease	Rev Decrease Exp Increase	Impact to Budget
CF-01	Columbarium/Niche Wall	Columbarium/Niche Wall Repairs	1250	\$ 37,500	\$ 67,500	1250.06.9125.000.5943600.564000.	\$ -	\$ (30,000)	\$ (30,000)
CF-02	Northshore Transmission Main	Northshore Transmission Main	4420	\$2,000,000	\$ 3,000,000	4420.06.9440.000.5943400.565000.	\$ -	\$ (1,000,000)	\$(1,000,000)
CF-03	Forest Home Booster Station	Forest Home Booster Station	4420	\$ -	\$ 100,000	4420.06.9440.000.5943400.563010.	\$ -	\$ (100,000)	\$ (100,000)
CF-04	Prune Hill Park Pump Station	Prune Hill Park Pump Station	4400	\$ -	\$ 1,300,000	4400.06.9450.000.5943500.563003.	\$ -	\$ (1,300,000)	\$(1,300,000)
A-01	Library Bldg Learning Hive Project	Library Bldg Learning Hive Project	0001	\$ 630,000	\$ -	0001.06.9100.000.5947200.563000.	\$ 630,000	\$ -	\$ 630,000
A-01	Library Professional Services	Building Cleaning & Repairs	0001	\$ 396,490	\$ 56,107	0001.70.0000.200.5725000.540000.	\$ 340,383	\$ -	\$ 340,383
A-01	Library Building Improvements	Library Building Improvements	3180	\$ 175,000	\$ 1,145,383	3180.06.9318.000.5947200.563000.	\$ -	\$ (970,383)	\$ (970,383)
A-02	NW Lake Road Safety Improvement	NW Lake Road Safety Improvement	1120	\$ -	\$ 100,000	1120.06.9120.000.5956900.565003.	\$ -	\$ (100,000)	\$ (100,000)
A-02	Federal Grant	Funding Source	1120	\$ -	\$ 100,000	1120.40.0000.000.333	\$ 100,000	\$ -	\$ 100,000
A-03	SR500/Everett - 35th to 43rd	SR500/Everett St Improvements	3120	\$ -	\$ 100,000	3120.06.9120.000.5953000.565001.	\$ -	\$ (100,000)	\$ (100,000)
A-03	Federal Indirect Grant DoT	Funding Source	3120	\$ -	\$ 100,000	3120.40.0000.000.3332000.300000.	\$ 100,000	\$ -	\$ 100,000
A-04	Transfers Out to CWFD	Fire Engine Outfitting	3030	\$ 200,000	\$ 252,873	3030.97.0000.000.5971150.500097.	\$ -	\$ (52,873)	\$ (52,873)
A-04	Transfers In from FIF	Fire Engine Outfitting	1150	\$ 200,000	\$ 252,873	1150.97.0000.000.3973030.300097.	\$ 52,873	\$ -	\$ 52,873
A-05	Transfers Out to LTGO	ULTGO Bond Levy Repurposing	2390	\$3,215,163	\$ 3,216,526	2390.97.0000.000.5972400.500097.	\$ -	\$ (1,363)	\$ (1,363)
A-05	Transfers In from ULTGO	ULTGO Bond Levy Repurposing	2400	\$ -	\$ 1,363	2400.97.0000.000.3972390.300097.	\$ 1,363	\$ -	\$ 1,363
A-06	Transfers Out to REET	Bond Funding Transfers	3200	\$ -	\$ 818,584	3200.97.0000.000.5973000.500097.	\$ -	\$ (818,584)	\$ (818,584)
A-06	Transfers Out to 38th Fund	Bond Funding Transfers	3200	\$ -	\$ 56,999	3200.97.0000.000.5973130.500097.	\$ -	\$ (56,999)	\$ (56,999)
A-06	Transfers Out to Fac Capital	Bond Funding Transfers	3200	\$ -	\$ 2,279,936	3200.97.0000.000.5973180.500097.	\$ -	\$ (2,279,936)	\$(2,279,936)
A-06	Transfers In from Legacy Lands	Bond Funding Transfers	3000	\$ -	\$ 818,584	3000.97.0000.000.3973200.300097.	\$ 818,584	\$ -	\$ 818,584
A-06	Transfers In from Legacy Lands	Bond Funding Transfers	3130	\$ -	\$ 56,999	3130.97.0000.000.3973200.300097.	\$ 56,999	\$ -	\$ 56,999
A-06	Transfers In from Legacy Lands	Bond Funding Transfers	3180	\$ -	\$ 2,279,936	3180.97.0000.000.3973200.300097.	\$ 2,279,936	\$ -	\$ 2,279,936
S-01	Saw Shop Acquisition	Saw Shop Acquisition	3180	\$ -	\$ 1,412,969	3180.06.9100.000.5941800.562000.	\$ -	\$ (1,412,969)	\$(1,412,969)
S-02	EMS Admin Benefits	LEOFF I Benefit Expenses	6030	\$ 111,050	\$ 176,050	6030.00.0000.000.5221000.521000.	\$ -	\$ (65,000)	\$ (65,000)

	\$ 4,380,138	\$ (8,288,107)	\$(3,907,969)
Net Total	\$ 3,409,755	\$ (7,317,724)	
		\$ (3,907,969)	
		\$ (3,907,969)	
		\$ -	

Carry Forward	\$ -	\$ (2,430,000)	
	Net Balance	\$ (2,430,000)	\$(2,430,000)
Administrative	\$ 3,409,755	\$ (3,409,755)	
	Net Balance	\$ -	\$ -
Supplemental	\$ -	\$ (1,477,969)	
	Net Balance	\$ (1,477,969)	\$(1,477,969)
			\$(3,907,969)

Budget Summary			
Total	\$ 3,409,755	\$ (7,317,724)	
		\$ (3,907,969)	
		\$ (3,907,969)	
		\$ -	