

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														\$ (1,000,000)				\$ (1,000,000)
SDC funding transfer														\$ 1,000,000	\$ (1,000,000)			\$ -
CF-03 Forest Home Booster Station														\$ (100,000)				\$ (100,000)
SDC funding transfer														\$ 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				\$ (100,000)															\$ (100,000)
Federal HSIP Grant				\$ 100,000															\$ 100,000
A-03 SR500/Everett St Improvements									\$ (100,000)										\$ (100,000)
RTC Federal Grant									\$ 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)							\$ (1,412,969)
S-02 LEOFF I Benefits																		\$ (65,000)	\$ (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

12/2/2024

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	\$ -	moving FIF to fund 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	Addition of a new columbarium wall for cremated remains at the cemetery to provide additional capacity. Work anticipated across the 23-24 biennium has all occurred in 2024, so 2023 budget is being moved forward.	Cemetery \$ 30,000
CF-02	Northshore Transmission Main	On-going work to complete the water transmission main along 232nd Street, which creates a loop around Lacamas Lake. This is a large project with work continuing into 2024.	Water/Sewer Capital Reserve \$ 1,000,000
CF-03	Forest Home Booster Station	On-going work towards replacement of an aged facility that has reached its useful life. This is a large project with work continuing into 2024.	Water/Sewer Capital Reserve \$ 100,000
CF-04	Prune Hill Park Pump Station	Upgrades to the pump station. Work was started in 2023 and was intended to be budgeted in 2024. This brings that budget for 2024 forward.	Water/Sewer \$ 1,300,000
A-01	Consolidation of Capital Projects	In the initial biennial budget, several projects for library building improvement were proposed separately. It later became more efficient and effective to run them as one. This moves the budget for two projects into the Facilities Capital fund for consolidation.	General Fund, Facilities Capital \$ -
A-02	NW Lake Road Safety Improvements	Install horizontal curve warning signs, no passing zone signs, profiled pavement markings, and segment lighting.	Streets \$ -
A-03	SR500/Everett St Improvements	Work on NE 35 Ave to 43rd Ave in the on-going Everett Corridor Improvements	SR500/Everett St Imp \$ -
A-04	Funding Fire Engine Outfitting	Outfitting of additionally-required equipment to have the new engine received in 2024 ready to be placed in service, fully equipped	CWFD,FIF \$ -
A-05	Move ULTGO to LTGO	Repurposing library bond levy monies received after full repayment of the bond. This occurs as a result of late-paid property taxes, which still include portions of the original levy.	ULTGO, LTGO \$ -
A-06	Bond Funding Transfers	Project funding transfers to draw on the bond issued for funding 38th ph 3, Crown Park, and the major facility upgrade projects	Legacy Lands, 38th Ave, REET, Cap Facility \$ -
S-01	Saw Shop Acquisition	Purchase of 306 NE Everett St, the property behind City Hall that was previously being leased and currently houses the City's Fire Marshal and the Camas Power Equipment commercial business.	Capital Facilities \$ 1,412,969
S-02	LEOFF I Benefits	Retiree medical reimbursements and premiums exceeded what was budgeted for 2024 and required additional budget to finish out 2024.	CWFD, LEOFF I \$ 65,000
Total			\$ 3,907,969

Attachment A

Adjustment #	Description	Note	Fund	Current Budget		Proposed Budget		GL Code		Credit	Debit	Impact to Budget
										Rev Increase	Rev Decrease	
										Exp Decrease	Exp Increase	
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 Improvements	NW Lake Road Safety Improvements	1120	\$ -	\$ 100,000	1120.06.9120.000.5956900.565003.		\$ -	\$ (100,000)			\$ (100,000)
A-02	Federal Grant	Funding Source	1120	\$ -	\$ 100,000	1120.40.0000.000.3332000.300000.		\$ 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)
			\$ -