

ORDINANCE NO. 17-007

AN ORDINANCE amending the City of Camas' 2017 Budget Ordinance No. 16-023.

WHEREAS, the City Council of the City of Camas approved Ordinance No. 16-023 and adopted a budget for the years 2017-2018; and

WHEREAS, the City Council of the City of Camas desires to effectively utilize and manage the City's financial resources; and,

WHEREAS, the City Council of the City of Camas finds that the proposed adjustments to the Budget for 2017 reflect revenues and expenditures that are intended to ensure the provision of vital municipal services at acceptable levels; and,

WHEREAS, funds received in excess of estimated revenues during the current fiscal year, when authorized by an ordinance amending the original budget, may be included in the expenditure limitation, pursuant to RCW 35A.34.200(1)(d); and

WHEREAS, the City desires to undertake activities, which were not foreseen at the time of adopting the 2017 budget; and

WHEREAS, pursuant to RCW 35A.34.150, the financial activities in the following funds could not have been reasonably foreseen at the time of adopting the 2017 budget, and

WHEREAS, by Ordinance No. 2708, the City of Camas established a Biennial Budget process pursuant to the provisions of RCW 35A.34, including therewith procedures for modification of the Biennial Budget; and

WHEREAS, the proposed budget modifications as set forth herein have been provided to the City Council and to the public; and

WHEREAS, a public hearing as required on the proposed budget modifications has been held as required.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CAMAS AS FOLLOWS:

Section I

Budget Amendment – Effect on Fund Revenues and Expenses. In summary form, modifications to the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all such funds combined are as shown on Attachment A for 2017.

ORDINANCE NO. 17-007

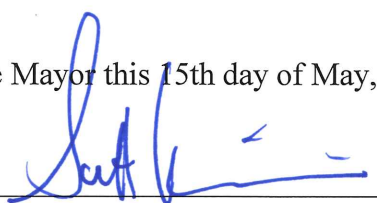
Section II

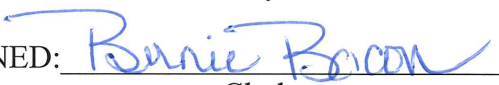
Adoption. The 2017 Amendments to the Budget of the City of Camas are hereby adopted.

Section III

Effective Date. This ordinance shall take force and be in effect five days from and after its publication according to law.

PASSED BY the Council and APPROVED by the Mayor this 15th day of May, 2017.

SIGNED: 
Mayor

SIGNED: 
Clerk

APPROVED as to form:


City Attorney

2017 Budget Amendment - Fund Summary

| | Operating Funds | | Budget | | Budget | | Estimated | | Budget Amendment | | Amended | | Note: Budget Packages |
|----------------------------------|------------------|----------------|------------------|---------------|---------------|-----------------|----------------|--|------------------|----------|--------------|--------------|-----------------------|
| | Beg Fund Balance | Revenues (1) | Expenses (1) | Revenues (1) | Expenses (1) | Revenues | Expenses | End Fund Balance | Revenues | Expenses | Fund Balance | Fund Balance | |
| General | \$ 3,239,354 | \$ 43,116,716 | \$ (42,306,038) | \$ 4,050,032 | \$ 24,500 | \$ (809,565) | \$ 3,264,967 | CF-1,CF-2,CF-8,CF-14,A-1,A-4,S-1,S-5,S-7,S-10,S-11 | | | | | |
| Streets | \$ 82,803 | \$ 5,498,685 | \$ (5,570,675) | \$ 10,813 | \$ 615,796 | \$ (615,796) | \$ 10,813 | CF-2,CF-14,S-10 | | | | | |
| Camas/Washougal Fire & EMS | \$ 105,620 | \$ 19,303,029 | \$ (18,342,988) | \$ 1,065,661 | \$ (40,000) | \$ (40,000) | \$ 1,025,661 | S-6 | | | | | |
| Cemetery | \$ 12,271 | \$ 469,837 | \$ (468,975) | \$ 13,133 | | | \$ 13,133 | | | | | | |
| Capital/Enterprise Funds | | | | | | | | | | | | | |
| Unlimited GO Debt Service | \$ 39,419 | \$ 1,246,000 | \$ (1,248,814) | \$ 36,605 | | | \$ 36,605 | | | | | | |
| Limited GO Debt Service | \$ - | \$ 2,316,092 | \$ (2,316,092) | \$ - | | | \$ - | | | | | | |
| REET | \$ 4,128,848 | \$ 3,900,066 | \$ (3,802,846) | \$ 4,226,068 | \$ 797,050 | \$ (2,277,666) | \$ 2,745,452 | CF-3,CF-5,CF-6,CF-9,A-3,A-6,S-4 | | | | | |
| Park Impact Fee | | \$ 1,225,103 | \$ (1,391,896) | \$ (166,793) | \$ 759,420 | \$ (13,376) | \$ 579,251 | CF-13,A-3 | | | | | |
| Transportation Impact Fee | | \$ 1,473,737 | \$ (1,399,592) | \$ 74,145 | \$ 168,244 | | \$ 242,389 | A-3 | | | | | |
| Fire Impact Fee | | \$ 208,871 | \$ (42,038) | \$ 166,833 | \$ 100,726 | | \$ 267,559 | A-3 | | | | | |
| Friberg Rd. Construction | | | | | \$ 47,717 | \$ (47,717) | \$ - | CF-6 | | | | | |
| Brady Road Construction | \$ 558,049 | \$ 1,465,020 | \$ (1,575,000) | \$ 448,069 | \$ 219,312 | \$ (219,312) | \$ 448,069 | A-5 | | | | | |
| 6th and Norwood Construction | \$ - | \$ - | \$ - | \$ - | \$ 258,209 | \$ (258,209) | \$ - | CF-3 | | | | | |
| Street Lighting LED Project | \$ 1,334,099 | \$ - | \$ - | \$ 1,334,099 | \$ - | \$ (1,334,099) | \$ - | CF-4 | | | | | |
| Larkspur | \$ - | \$ - | \$ - | \$ - | \$ 1,160,400 | \$ (1,160,400) | \$ - | S-4 | | | | | |
| Bond Fund Capital Projects | \$ 303,161 | \$ 951 | \$ (304,112) | \$ - | \$ - | \$ - | \$ - | A-5,A-6 | | | | | |
| Storm Water | \$ 2,637,876 | \$ 4,098,426 | \$ (3,925,434) | \$ 2,810,868 | \$ 65,000 | \$ (160,000) | \$ 2,715,868 | S-3,S-9 | | | | | |
| Solid Waste | \$ 1,570,637 | \$ 5,272,804 | \$ (4,834,520) | \$ 2,008,921 | \$ - | \$ (30,000) | \$ 1,978,921 | S-9 | | | | | |
| Water/Sewer | \$ 10,621,937 | \$ 25,312,132 | \$ (25,908,407) | \$ 10,025,662 | \$ 2,572,083 | \$ (5,207,985) | \$ 7,389,760 | CF-5,CF-11,CF-15,CF-16,CF-17,A-6,S-2,S-8,S-9 | | | | | |
| W/S Capital Projects | \$ - | \$ 16,395,000 | \$ (16,395,000) | \$ - | \$ 7,369,100 | \$ (7,369,100) | \$ - | CF-10,CF-11,CF-12,CF-17,A-3,S-2,S-8 | | | | | |
| WS Capital Reserve | \$ 5,260,350 | \$ 3,974,609 | \$ (905,000) | \$ 8,329,959 | | | \$ 8,329,959 | | | | | | |
| WS Bond Reserve | \$ 1,592,404 | \$ 36,318 | \$ - | \$ 1,628,722 | | | \$ 1,628,722 | | | | | | |
| North Shore Construction Project | \$ 15,182,583 | \$ 70,000 | \$ (15,000,000) | \$ 252,583 | | | \$ 252,583 | | | | | | |
| Reserve Funds | | | | | | | | | | | | | |
| Lodging Tax | \$ 12,927 | \$ 18,829 | \$ (20,000) | \$ 11,756 | | | \$ 11,756 | | | | | | |
| Firemen's Pension | \$ 2,507,343 | \$ 65,363 | \$ (231,905) | \$ 2,340,801 | | | \$ 2,340,801 | | | | | | |
| Equipment Rental and Replacement | \$ 1,580,573 | \$ 3,580,202 | \$ (3,315,330) | \$ 1,845,445 | | | \$ 1,845,445 | | | | | | |
| Retiree Medical | \$ - | \$ 171,070 | \$ (171,070) | \$ - | \$ 25,569 | \$ (25,569) | \$ - | | | | | | |
| LEOFF I Disability Board | \$ - | \$ 386,614 | \$ (386,614) | \$ - | | | \$ - | | | | | | |
| | \$ 50,770,254 | \$ 139,605,474 | \$ (149,862,346) | \$ 40,513,382 | \$ 14,183,126 | \$ (19,568,794) | \$ 35,127,714 | | | | | | |
| | | | | | | | \$ (5,385,668) | | | | | | |
| | | | | | | | \$ (5,385,668) | Package Summary List | | | | | |
| | | | | | | | \$ - | | | | | | |
| | original budget | \$ 139,605,474 | \$ 149,862,345 | | | | | | | | | | |

(1) Budgeted revenues and expenses reflect the 2017-2018 Adopted Budget

Attachment A

| Adjustment # | Description | Fund | Current Budget | Proposed Budget | Rev Increase Exp Decrease | Rev Decrease Exp Increase | Impact to Budget | | |
|--------------|--------------------------------------|----------------------|----------------|-----------------|---------------------------|---------------------------|------------------|----------------|----------------|
| CF-1 | 2016 Library Collection | Library | 001 | \$ 130,000 | \$ 141,074 | 001-30-594-720-69 | | \$ (11,074) | \$ (11,074) |
| CF-1 | Adjust Fund Balance | Library | 001 | \$ 4,050,032 | \$ 4,038,958 | 001-00-508-000-00 | \$ 11,074 | | \$ 11,074 |
| CF-2 | 2016 Pavement Management | Streets | 001 | \$ 1,993,024 | \$ 2,370,760 | 001-00-597-112-00 | | \$ (377,736) | \$ (377,736) |
| CF-2 | Adjust Fund Balance | Streets | 001 | \$ 4,050,032 | \$ 3,672,296 | 001-00-508-000-00 | \$ 377,736 | | \$ 377,736 |
| CF-2 | 2016 Pavement Management | Streets | 112 | \$ 737,024 | \$ 1,114,760 | 112-76-595-300-65 | | \$ (377,736) | \$ (377,736) |
| CF-2 | Adjust Fund Balance | Streets | 112 | \$ 737,024 | \$ 1,114,760 | 112-00-397-001-00 | \$ 377,736 | | \$ 377,736 |
| CF-3 | Construction Wrap-up | 6th & Norwood | 316 | \$ - | \$ 258,209 | 316-00-595-300-65 | | \$ (258,209) | \$ (258,209) |
| CF-3 | Adjust Fund Balance | 6th & Norwood | 316 | \$ - | \$ 258,209 | 316-00-397-300-00 | \$ 258,209 | | \$ 258,209 |
| CF-3 | 2016 REET Transfer | REET Capital | 300 | \$ - | \$ 258,209 | 300-00-597-316-00 | | \$ (258,209) | \$ (258,209) |
| CF-3 | Adjust Fund Balance | REET Capital | 300 | \$ 2,745,452 | \$ 2,487,243 | 300-00-508-000-00 | \$ 258,209 | | \$ 258,209 |
| CF-4 | Pac Rim and Remaining Proj | LED Lighting Proj | 317 | \$ - | \$ 1,334,099 | 317-00-595-630-65 | | \$ (1,334,099) | \$ (1,334,099) |
| CF-4 | Adjust Fund Balance | LED Lighting Proj | 317 | \$ 1,334,099 | | 317-00-508-000-00 | \$ 1,334,099 | | \$ 1,334,099 |
| CF-5 | 2016 W/S Contribution Franklin | REET Capital | 300 | \$ - | \$ 80,460 | 300-00-397-424-00 | \$ 80,460 | | \$ 80,460 |
| CF-5 | Adjust Fund Balance | REET Capital | 300 | \$ 2,745,452 | \$ 2,825,912 | 300-00-308-000-00 | | \$ (80,460) | \$ (80,460) |
| CF-5 | 2016 W/S Contribution Franklin | Water/Sewer | 424 | \$ - | \$ 80,460 | 424-00-597-300-00 | | \$ (80,460) | \$ (80,460) |
| CF-5 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,945,202 | 424-00-508-000-00 | \$ 80,460 | | \$ 80,460 |
| CF-6 | 2016 Friberg Oak Mitigation | Friberg/Strunk | 314 | \$ - | \$ 47,717 | 314-00-595-300-65 | | \$ (47,717) | \$ (47,717) |
| CF-6 | Adjust Fund Balance | Friberg/Strunk | 314 | \$ - | \$ 47,717 | 314-00-397-300-00 | \$ 47,717 | | \$ 47,717 |
| CF-6 | 2016 REET Transfer | REET Capital | 300 | \$ - | \$ 47,717 | 300-00-597-314-00 | | \$ (47,717) | \$ (47,717) |
| CF-6 | Adjust Fund Balance | REET Capital | 300 | \$ 2,698,811 | \$ 2,651,094 | 300-00-508-000-00 | \$ 47,717 | | \$ 47,717 |
| CF-8 | 2016 Crown Park Master Plan | Parks & Recreation | 001 | \$ 75,000 | \$ 150,000 | 001-18-575-400-41 | | \$ (75,000) | \$ (75,000) |
| CF-8 | Adjust Fund Balance | Parks & Recreation | 001 | \$ 4,050,032 | \$ 3,975,032 | 001-00-508-000-00 | \$ 75,000 | | \$ 75,000 |
| CF-9 | 2016 Downtown Trail-Stair Repair | REET Capital | 300 | \$ 0 | \$ 25,000 | 300-00-594-765-63 | | \$ (25,000) | \$ (25,000) |
| CF-9 | Adjust Fund Balance | REET Capital | 300 | \$ 2,698,811 | \$ 2,673,811 | 300-00-508-000-00 | \$ 25,000 | | \$ 25,000 |
| CF-10 | 2016 Water Trans Main (Slow Sands) | W/S Capital | 426 | \$ - | \$ 2,572,083 | 426-00-594-341-65 | | \$ (2,572,083) | \$ (2,572,083) |
| CF-10 | Transfer from W/S Fund | W/S Capital | 426 | \$ 2,365,000 | \$ 4,937,083 | 426-00-397-424-00 | \$ 2,572,083 | | \$ 2,572,083 |
| CF-10 | Intergovt. Loans | Water/Sewer | 424 | \$ - | \$ 2,572,083 | 424-00-391-800-00 | \$ 2,572,083 | | \$ 2,572,083 |
| CF-10 | Transfer to W/S Capital Fund | Water/Sewer | 424 | \$ 2,365,000 | \$ 4,937,083 | 424-00-597-426-00 | | \$ (2,572,083) | \$ (2,572,083) |
| CF-11 | Reservoir Project move from 18 to 17 | W/S Capital | 426 | \$ 125,000 | \$ 2,964,967 | 426-00-594-342-65 | | \$ (2,839,967) | \$ (2,839,967) |
| CF-11 | SRF Loan | W/S Capital | 426 | \$ - | \$ 2,040,000 | 426-00-391-800-00 | \$ 2,040,000 | | \$ 2,040,000 |
| CF-11 | Transfer from SDCs | W/S Capital | 426 | \$ 705,000 | \$ 1,504,967 | 426-00-397-432-00 | \$ 799,967 | | \$ 799,967 |
| CF-11 | Transfer to Reservoir Proj from SDC | W/S Capital Reserve | 432 | \$ 705,000 | \$ 1,504,967 | 432-00-597-426-00 | | \$ (799,967) | \$ (799,967) |
| CF-11 | Adjust Fund Balance | W/S Capital Reserve | 432 | \$ 8,329,959 | \$ 7,529,992 | 432-00-508-000-00 | \$ 799,967 | | \$ 799,967 |
| CF-12 | 2016 Water Meter Repl Project | W/S Capital | 426 | \$ 275,000 | \$ 525,000 | 426-00-594-360-65 | | \$ (250,000) | \$ (250,000) |
| CF-12 | Transfer from W/S Fund | W/S Capital | 426 | \$ 2,365,000 | \$ 2,615,000 | 426-00-397-424-00 | \$ 250,000 | | \$ 250,000 |
| CF-12 | Transfer to W/S Capital Fund | Water/Sewer | 424 | \$ 2,365,000 | \$ 2,615,000 | 424-00-597-426-00 | | \$ (250,000) | \$ (250,000) |
| CF-12 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,775,662 | 424-00-508-000-00 | \$ 250,000 | | \$ 250,000 |
| CF-13 | 2016 Cooper's View Park - Sign | Park Impact Fee | 301 | \$ - | \$ 13,376 | 301-00-594-760-65 | | \$ (13,376) | \$ (13,376) |
| CF-13 | Adjust Fund Balance | Park Impact Fee | 301 | \$ (166,793) | \$ 579,251 | 301-00-508-000-00 | \$ 13,376 | | \$ 13,376 |
| CF-14 | 2016 Transportation CIP | Streets | 112 | \$ 622,456 | \$ 797,456 | 112-00-543-300-41 | | \$ (175,000) | \$ (175,000) |
| CF-14 | Transfer from Gen Fund | Streets | 112 | \$ 1,256,000 | \$ 1,431,000 | 112-00-397-001-01 | \$ 175,000 | | \$ 175,000 |
| CF-14 | Transfer to Streets | General Fund | 001 | \$ 1,256,000 | \$ 1,431,000 | 112-00-597-112-00 | | \$ (175,000) | \$ (175,000) |
| CF-14 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 3,875,032 | 112-00-508-000-00 | \$ 175,000 | | \$ 175,000 |
| CF-15 | 2016 Sewer Condition Analysis | Water/Sewer | 424 | \$ 25,000 | \$ 125,000 | 424-00-535-810-41 | | \$ (100,000) | \$ (100,000) |
| CF-15 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,925,662 | 424-00-508-000-00 | \$ 100,000 | | \$ 100,000 |
| CF-16 | 2016 Water System Plan | Water/Sewer | 424 | \$ 632,102 | \$ 752,102 | 424-00-534-810-41 | | \$ (120,000) | \$ (120,000) |
| CF-16 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,905,662 | 424-00-508-000-00 | \$ 120,000 | | \$ 120,000 |
| CF-17 | 2016 Well 6 | W/S Capital | 426 | \$ 475,000 | \$ 515,050 | 424-00-594-347-65 | | \$ (40,050) | \$ (40,050) |
| CF-17 | Transfer from W/S Fund | W/S Capital | 426 | \$ 2,365,000 | \$ 2,405,050 | 424-00-397-424-00 | \$ 40,050 | | \$ 40,050 |
| CF-17 | Transfer to W/S Capital | Water/Sewer | 424 | \$ 2,365,000 | \$ 2,405,050 | 424-00-597-426-00 | | \$ (40,050) | \$ (40,050) |
| CF-17 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,985,612 | 424-00-508-000-00 | \$ 40,050 | | \$ 40,050 |
| A-1 | Staff Reorganization | Library | 001 | \$ 97,500 | \$ 102,925 | 001-30-572-100-11 | | \$ (5,425) | \$ (5,425) |
| A-1 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 4,044,607 | 001-00-508-000-00 | \$ 5,425 | | \$ 5,425 |
| A-3 | Transfer to Park Impact Fee Fund | REET Capital | 300 | \$ - | \$ 759,420 | 300-00-597-301-00 | | \$ (759,420) | \$ (759,420) |
| A-3 | Transfer to Transportation Imp Fee | REET Capital | 300 | \$ - | \$ 168,244 | 300-00-597-302-00 | | \$ (168,244) | \$ (168,244) |
| A-3 | Transfer to Fire Impact Fee Fund | REET Capital | 300 | \$ - | \$ 100,726 | 300-00-597-303-00 | | \$ (100,726) | \$ (100,726) |
| A-3 | Adjust Fund Balance | REET Capital | 300 | \$ 4,226,068 | \$ 3,197,678 | 300-00-508-000-00 | \$ 1,028,390 | | \$ 1,028,390 |
| A-3 | Transfer from REET Capital | Park Impact Fee Fund | 301 | \$ - | \$ 759,420 | 301-00-397-300-00 | \$ 759,420 | | \$ 759,420 |
| A-3 | Adjust Fund Balance | Park Impact Fee Fund | 301 | \$ - | \$ 759,420 | 301-00-308-000-00 | | \$ (759,420) | \$ (759,420) |

| | | | | | | | | |
|------|------------------------------------|-----------------------|-----|---------------|--------------|-------------------|----------------|----------------|
| A-3 | Transfer from REET Capital | Trans Impact Fee Fund | 302 | \$ 150,000 | \$ 318,244 | 302-00-397-300-00 | \$ 168,244 | \$ 168,244 |
| A-3 | Adjust Fund Balance | Trans Impact Fee Fund | 302 | \$ - | \$ 168,244 | 302-00-308-000-00 | \$ (168,244) | \$ (168,244) |
| A-3 | Transfer from REET Capital | Fire Impact Fee Fund | 303 | \$ - | \$ 100,726 | 303-00-397-300-00 | \$ 100,726 | \$ 100,726 |
| A-3 | Adjust Fund Balance | Fire Impact Fee Fund | 303 | \$ - | \$ 100,726 | 303-00-308-000-00 | \$ (100,726) | \$ (100,726) |
| A-4 | Grant funded travel | Police | 001 | \$ 6,500 | \$ 31,000 | 001-00-367-110-00 | \$ 24,500 | \$ 24,500 |
| A-4 | Grant funded travel | Police | 001 | \$ 21,000 | \$ 45,500 | 001-08-521-220-43 | \$ (24,500) | \$ (24,500) |
| A-5 | Reallocate Budget | 2015 Capital Proj | 318 | \$ 304,112 | \$ 0 | 318-00-594-220-62 | \$ 304,112 | \$ 304,112 |
| A-5 | HVAC System Upgrade-Library | 2015 Capital Proj | 318 | \$ - | \$ 40,000 | 318-00-594-720-62 | \$ (40,000) | \$ (40,000) |
| A-5 | Transfer to Brady Road Project | 2015 Capital Proj | 318 | \$ - | \$ 219,312 | 318-00-597-315-00 | \$ (219,312) | \$ (219,312) |
| A-5 | Transfer to Dalles St. Project | 2015 Capital Proj | 318 | \$ - | \$ 44,800 | 318-00-597-300-00 | \$ (44,800) | \$ (44,800) |
| A-5 | Brady Road Construction | Brady Road | 315 | \$ 1,575,000 | \$ 1,794,312 | 315-00-595-300-65 | \$ (219,312) | \$ (219,312) |
| A-5 | Transfer from Bond Proceeds | Brady Road | 315 | \$ - | \$ 219,312 | 315-00-397-318-00 | \$ 219,312 | \$ 219,312 |
| A-5 | Transfer from Bond Proceeds | REET Capital Fund | 300 | \$ - | \$ 44,800 | 300-00-397-318-00 | \$ 44,800 | \$ 44,800 |
| A-5 | Adjust Fund Balance | REET Capital Fund | 300 | \$ 4,226,068 | \$ 4,270,868 | 300-00-308-000-00 | \$ (44,800) | \$ (44,800) |
| A-6 | CDBG Grant | REET Capital Fund | 300 | \$ - | \$ 255,200 | 300-00-333-140-00 | \$ 255,200 | \$ 255,200 |
| A-6 | Dalles Street Project | REET Capital Fund | 300 | \$ - | \$ 672,950 | 300-00-595-320-65 | \$ (672,950) | \$ (672,950) |
| A-6 | Transfer from W/S Fund | REET Capital Fund | 300 | \$ 80,460 | \$ 453,410 | 300-00-397-424-00 | \$ 372,950 | \$ 372,950 |
| A-6 | Adjust Fund Balance | REET Capital Fund | 300 | \$ 4,270,868 | \$ 4,226,068 | 300-00-508-000-00 | \$ 44,800 | \$ 44,800 |
| A-6 | Transfer to REET Fund | Water/Sewer | 424 | \$ 80,460 | \$ 453,410 | 424-00-597-300-00 | \$ (372,950) | \$ (372,950) |
| A-6 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,652,712 | 424-00-508-000-00 | \$ 372,950 | \$ 372,950 |
| S-1 | Library - Office Ipads | Library | 001 | \$ 443 | \$ 2,523 | 001-30-572-200-35 | \$ (2,080) | \$ (2,080) |
| S-1 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 4,047,952 | 001-00-508-000-00 | \$ 2,080 | \$ 2,080 |
| S-2 | Matching Funds for STEP Trans Main | W/S Capital Fund | 426 | \$ 0 | \$ 437,000 | 426-00-367-100-00 | \$ (437,000) | \$ (437,000) |
| S-2 | Transfer from Water/Sewer Fund | W/S Capital Fund | 426 | \$ 5,227,133 | \$ 5,664,133 | 426-00-397-424-00 | \$ 437,000 | \$ 437,000 |
| S-2 | Transfer to W/S Capital Fund | Water/Sewer | 424 | \$ 5,227,133 | \$ 5,664,133 | 424-00-597-426-00 | \$ (437,000) | \$ (437,000) |
| S-2 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,588,662 | 424-00-508-000-00 | \$ 437,000 | \$ 437,000 |
| S-3 | SW Ditch-43rd with Camas SD | Storm Water | 419 | \$ - | \$ 130,000 | 419-00-594-570-63 | \$ (130,000) | \$ (130,000) |
| S-3 | Camas School District Contribution | Storm Water | 419 | \$ - | \$ 65,000 | 419-00-367-100-00 | \$ 65,000 | \$ 65,000 |
| S-3 | Adjust Fund Balance | Storm Water | 419 | \$ 2,810,868 | \$ 2,745,868 | 419-00-308-000-00 | \$ 65,000 | \$ 65,000 |
| S-4 | Design and ROW Larkspur | Larkspur | 319 | \$ - | \$ 1,160,400 | 319-00-595-300-65 | \$ (1,160,400) | \$ (1,160,400) |
| S-4 | TIB Grant | Larkspur | 319 | \$ - | \$ 915,000 | 319-00-333-205-00 | \$ 915,000 | \$ 915,000 |
| S-4 | REET Matching Funds | Larkspur | 319 | \$ - | \$ 245,400 | 319-00-397-300-00 | \$ 245,400 | \$ 245,400 |
| S-4 | Transfer to Larkspur | REET Capital Fund | 300 | \$ - | \$ 245,400 | 300-00-597-319-00 | \$ (245,400) | \$ (245,400) |
| S-4 | Adjust Fund Balance | REET Capital Fund | 300 | \$ 4,270,868 | \$ 4,025,468 | 300-00-508-000-00 | \$ 245,400 | \$ 245,400 |
| S-5 | Retirement Backfilling | Engineering | 001 | \$ 778,600 | \$ 808,600 | 001-13-518-910-11 | \$ (30,000) | \$ (30,000) |
| S-5 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 4,020,032 | 001-00-508-000-00 | \$ 30,000 | \$ 30,000 |
| S-6 | EMS Level of Service Study | CWFD | 115 | \$ 11,557 | \$ 51,557 | 115-00-522-720-41 | \$ (40,000) | \$ (40,000) |
| S-6 | Adjust Fund Balance | CWFD | 115 | \$ 1,065,661 | \$ 1,025,661 | 115-00-508-000-00 | \$ 40,000 | \$ 40,000 |
| S-7 | Community Survey | Executive | 001 | \$ 69,861 | \$ 85,861 | 001-03-513-100-41 | \$ (16,000) | \$ (16,000) |
| S-7 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 4,034,032 | 001-00-508-000-00 | \$ 16,000 | \$ 16,000 |
| S-8 | North Shore Waterline | W/S Capital Fund | 426 | \$ 1,870,000 | \$ 3,100,000 | 426-00-594-345-65 | \$ (1,230,000) | \$ (1,230,000) |
| S-8 | Camas School District Contribution | W/S Capital Fund | 426 | \$ 1,440,000 | \$ 2,325,000 | 426-00-395-100-00 | \$ 885,000 | \$ 885,000 |
| S-8 | City Contrib - Transfer from SDCs | W/S Capital Fund | 426 | \$ 705,000 | \$ 1,050,000 | 426-00-397-432-00 | \$ 345,000 | \$ 345,000 |
| S-8 | Transfer to W/S Capital Fund | W/S Capital Reserve | 432 | \$ 705,000 | \$ 1,050,000 | 432-00-597-426-00 | \$ (345,000) | \$ (345,000) |
| S-8 | Adjust Fund Balance | W/S Capital Reserve | 432 | \$ 8,329,959 | \$ 7,984,959 | 432-00-508-000-00 | \$ 345,000 | \$ 345,000 |
| S-9 | Utility Rate Study | Storm Water | 419 | \$ 157,893 | \$ 187,893 | 419-00-553-500-41 | \$ (30,000) | \$ (30,000) |
| S-9 | Adjust Fund Balance | Storm Water | 419 | \$ 2,810,868 | \$ 2,780,868 | 419-00-508-000-00 | \$ 30,000 | \$ 30,000 |
| S-9 | Utility Rate Study | Solid Waste | 422 | \$ 110,826 | \$ 140,826 | 422-00-537-700-41 | \$ (30,000) | \$ (30,000) |
| S-9 | Adjust Fund Balance | Solid Waste | 422 | \$ 2,008,921 | \$ 1,978,921 | 422-00-508-000-00 | \$ 30,000 | \$ 30,000 |
| S-9 | Utility Rate Study-Sewer | Water/Sewer | 424 | \$ 888,057 | \$ 918,057 | 424-00-538-100-41 | \$ (30,000) | \$ (30,000) |
| S-9 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 9,995,662 | 424-00-508-000-00 | \$ 30,000 | \$ 30,000 |
| S-10 | Winter Storm Adjustment | Streets | 112 | \$ 208,000 | \$ 228,000 | 112-00-542-300-11 | \$ (20,000) | \$ (20,000) |
| S-10 | Winter Storm Adjustment | Streets | 112 | \$ 949 | \$ 5,949 | 112-00-542-300-12 | \$ (5,000) | \$ (5,000) |
| S-10 | Winter Storm Adjustment | Streets | 112 | \$ 44,702 | \$ 58,702 | 112-00-542-630-47 | \$ (14,000) | \$ (14,000) |
| S-10 | Winter Storm Adjustment | Streets | 112 | \$ 3,000 | \$ 18,000 | 112-00-542-660-48 | \$ (15,000) | \$ (15,000) |
| S-10 | Winter Storm Adjustment | Streets | 112 | \$ 882 | \$ 1,882 | 112-00-542-900-12 | \$ (1,000) | \$ (1,000) |
| S-10 | Transfer from General Fund | Streets | 112 | \$ 1,256,000 | \$ 1,311,000 | 112-00-397-001-01 | \$ 55,000 | \$ 55,000 |
| S-10 | Transfer to Streets | General Fund | 001 | \$ 1,993,024 | \$ 2,048,024 | 001-00-597-112-00 | \$ (55,000) | \$ (55,000) |
| S-10 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 3,995,032 | 001-00-508-000-00 | \$ 55,000 | \$ 55,000 |
| S-11 | AWC Retro Plan Increase | Administrative Srv | 001 | \$ 57,172 | \$ 87,172 | 001-07-518-900-41 | \$ (30,000) | \$ (30,000) |
| S-11 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 4,020,032 | 001-00-508-000-00 | \$ 30,000 | \$ 30,000 |
| S-12 | Additional Retirements | Streets | 112 | \$ 11,569 | \$ 19,319 | 112-00-597-613-00 | \$ (7,750) | \$ (7,750) |
| S-12 | Transfer from General Fund | Streets | 112 | \$ 1,256,000 | \$ 1,263,750 | 112-00-397-001-01 | \$ 7,750 | \$ 7,750 |
| S-12 | Transfer to Streets | General Fund | 001 | \$ 1,993,024 | \$ 2,000,774 | 001-00-597-112-00 | \$ (7,750) | \$ (7,750) |
| S-12 | Adjust Fund Balance | General Fund | 001 | \$ 4,050,032 | \$ 4,042,282 | 001-00-508-000-00 | \$ 7,750 | \$ 7,750 |

| | | | | | | | | | |
|------|---------------------------|-----------------|-----|---------------|---------------|-------------------|-----------|-------------|-------------|
| S-12 | Additional Retirements | Water/Sewer | 424 | \$ 8,469 | \$ 25,304 | 424-00-597-612-00 | | \$ (16,835) | \$ (16,835) |
| S-12 | Adjust Fund Balance | Water/Sewer | 424 | \$ 10,025,662 | \$ 10,008,827 | 424-00-508-000-00 | \$ 16,835 | | \$ 16,835 |
| S-12 | Transfer from Streets | Retiree Medical | 612 | \$ 11,569 | 19319 | 612-00-397-112-00 | \$ 7,750 | | \$ 7,750 |
| S-12 | Transfer from Water/Sewer | Retiree Medical | 612 | \$ 8,469 | 25304 | 612-00-397-424-00 | \$ 16,835 | | \$ 16,835 |
| S-12 | Retiree Medical Costs | Retiree Medical | 612 | \$ 97,329 | \$ 121,914 | 612-00-517-200-21 | | \$ (24,585) | \$ (24,585) |

| | | | |
|-----------|---------------|-----------------|------|
| | \$ 20,981,622 | \$ (20,981,622) | \$ - |
| Net Total | \$ 14,442,304 | \$ (19,827,972) | |
| | | \$ (5,385,668) | |
| | | \$ (5,385,668) | |
| | | \$ - | |

| | | | |
|----------------|----------------|-----------------|------|
| Carry Forward | \$ 9,213,305 | \$ (12,840,533) | |
| Net Balance | \$ (3,627,228) | \$ (3,627,228) | \$ - |
| Administrative | \$ 2,249,264 | \$ (2,627,639) | |
| Net Balance | \$ (378,375) | \$ (378,375) | \$ - |
| Supplemental | \$ 2,979,735 | \$ (4,359,800) | |
| Net Balance | \$ (1,380,065) | \$ (1,380,065) | \$ - |
| | | \$ (5,385,668) | |

| | | | |
|----------------|---------------|-----------------|--|
| Budget Summary | | | |
| Total | \$ 14,442,304 | \$ (19,827,972) | |
| | | \$ (5,385,668) | |
| | | \$ (5,385,668) | |
| | | \$ - | |