

ORDINANCE NO. 2685

AN ORDINANCE of the City Council of the City of Camas,
Washington, Amending the City's 2013 Budget Ordinance 2669.

WHEREAS, the City Council of the City of Camas approved Ordinance No. 2669 and adopted a budget for the year 2013; 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 will receive additional revenues that were not anticipated at the time of adopting the budget for 2013; 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 under State law; and,

WHEREAS, the City desires to undertake activities which were not foreseen at the time of adopting the 2013 budget; and,

WHEREAS, the financial activities in the following funds could not have been reasonably foreseen at the time of adopting the 2013 budget;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY CAMAS as follows:

SECTION I

Budget Amendment: The City of Camas 2013 Budget as adopted in Ordinance No. 2669 is to be amended as follows:

1. Supplement the 2013 Budget for the City Administrator's Retirement and contract for Interim City Administrator Support.
2. Supplement the 2013 Budget for the Finance Director's Retirement and contract help for accounting services and GASB 56.
3. Supplement the 2013 Budget for Washington State Financial Audit costs and the reclass of Human Resources Director to Administrative Services Director.
4. Modify the 2013 Budget for the Equipment Rental Rates between the Storm Drainage Fund and the Parks and Recreation Department.

5. Modify the 2013 Budget to allow for early completion on the Lacamas Lake Lodge Project.
6. Modify the Heritage Park Project for increase in grant funding for the street improvements.
7. Modify the Parks and Recreation Budget for unanticipated private donations for special events.

SECTION II

Budget Amendment- Effect on Fund Revenues and Expenses. The foregoing increases affect the City funds as shown on Attachment A.

SECTION III

This ordinance shall take effect and be in force five (5) days from and after its publication according to law.

PASSED by the Council and APPROVED by the Mayor this 2nd day of December 2013.

SIGNED: _____
Mayor

ATTEST: _____
Clerk

APPROVED as to form:

Shelley May
City Attorney

2013 Budget Amendment - Fund Summary

	Estimated 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
Operating Funds								
General	\$ 3,803,832	\$ 15,807,547	\$ (16,642,052)	\$ 2,969,327	\$ 11,000	\$ (152,500)	\$ 2,827,827	1,2,3,4,7
Streets	\$ 94,063	\$ 3,613,959	\$ (3,613,959)	\$ 94,063			\$ 94,063	
Emergency Medical Services	\$ 18,113	\$ 3,194,833	\$ (3,194,833)	\$ 18,113			\$ 18,113	
Cemetery	\$ 34,708	\$ 139,951	\$ (139,951)	\$ 34,708			\$ 34,708	
Capital/Enterprise Funds								
Unlimited GO Debt Service	\$ 28,541	\$ 623,361	\$ (623,361)	\$ 28,541			\$ 28,541	
Limited GO Debt Service	\$ 8,211	\$ 640,484	\$ (640,484)	\$ 8,211				
Growth Management Act Projects	\$ 1,264,086	\$ 1,899,000	\$ (2,409,997)	\$ 753,089	\$ 75,000	\$ (75,000)	\$ 753,089	6
NW 38th Ave. Construction	\$ -	\$ 5,300,000	\$ (5,300,000)	\$ -				
Friberg Rd. Construction	\$ -	\$ 2,955,000	\$ (2,955,000)	\$ -			\$ -	
Community Center Construction	\$ 355,000	\$ 1,545,000	\$ (1,900,000)	\$ -	\$ 301,000	\$ (301,000)	\$ -	5
Storm Drainage	\$ 593,776	\$ 1,039,895	\$ (1,039,895)	\$ 593,776		\$ 22,000	\$ 615,776	4
Sanitary	\$ 758,375	\$ 1,943,035	\$ (1,943,035)	\$ 758,375			\$ 758,375	
Water/Sewer	\$ 2,410,155	\$ 12,889,300	\$ (13,133,855)	\$ 2,165,600			\$ 2,165,600	
WWTP Construction	\$ 2,968,294	\$ 3,300,000	\$ (3,300,000)	\$ 2,968,294			\$ 2,968,294	
WS Capital Reserve	\$ 1,058,891	\$ 785,000	\$ (785,000)	\$ 1,058,891			\$ 1,058,891	
WS Bond Reserve	\$ 836,472			\$ 836,472			\$ 836,472	
Reserve Funds								
Lodging Tax	\$ 10,583	\$ 5,000	\$ (5,000)	\$ 10,583			\$ 10,583	
Firemen's Pension	\$ 2,505,695	\$ 50,984	\$ (25,000)	\$ 2,531,679			\$ 2,531,679	
Equipment Rental and Replacement	\$ 1,043,455	\$ 1,222,000	\$ (1,222,000)	\$ 1,043,455			\$ 1,043,455	
	\$ 17,792,250	\$ 56,954,349	\$ (58,873,422)	\$ 15,873,177	\$ 387,000	\$ (506,500)	\$ 15,745,466	
				\$ -			\$ -	

(1) Budgeted revenues and expenses reflect the 2013 Adopted Budget

Attachment A

Adjustment #	Description	Note	Fund	Current Budget	Proposed Budget		Rev Increase Exp Decrease	Rev Decrease Exp Increase	Impact to Budget
1	City Administrator's Retirement	Supplemental	001	\$ 219,607	\$ 230,607	03.513.100.11		\$ (11,000)	\$ (11,000)
1	City Administrator's Retirement	Supplemental	001	\$ 54,714	\$ 58,714	03.513.100.21		\$ (4,000)	\$ (4,000)
1	Contract for Interim City Adm. Support	Supplemental	001	\$ -	\$ 27,000	03.513.100.41		\$ (27,000)	\$ (27,000)
1	Fund Balance Adjustment for General Fund	Supplemental	001	\$ 2,969,327	\$ 2,927,327	508.00.00	\$ 42,000		\$ 42,000
									\$ -
2	Finance Director's Retirement	Supplemental	001	\$ 494,581	\$ 522,581	04.514.230.11		\$ (28,000)	\$ (28,000)
2	Finance Director's Retirement	Supplemental	001	\$ 165,987	\$ 168,987	04.514.230.21		\$ (3,000)	\$ (3,000)
2	Contract for Accounting Services&GASB 56	Supplemental	001	\$ 38,000	\$ 58,500	04.514.230.41		\$ (20,500)	\$ (20,500)
2	Fund Balance Adjustment for General Fund	Supplemental	001	\$ 2,969,327	\$ 2,925,327	508.00.00	\$ 51,500		\$ 51,500
									\$ -
3	State of Washington Financial Audit	Supplemental	001	\$ 30,000	\$ 56,000	07.518.900.51		\$ (26,000)	\$ (26,000)
3	Fund Balance Adjustment for General Fund	Supplemental	001	\$ 2,969,327	\$ 2,943,327	508.00.00	\$ 26,000		\$ 26,000
									\$ -
4	Adjust for 2013 R&R Rates	Administrative	001	\$ 10,336	\$ 17,336	18.571.200.45		\$ (7,000)	\$ (7,000)
4	Adjust for 2013 R&R Rates	Administrative	001	\$ 145,000	\$ 160,000	18.576.600.45		\$ (15,000)	\$ (15,000)
4	Adjust Fund Balance for General Fund	Administrative	001	\$ 2,969,327	\$ 2,947,327	508.00.00	\$ 22,000		\$ 22,000
4	Adjust for 2013 R&R Rates	Administrative	419	\$ 32,500	\$ 10,500	00.553.516.45	\$ 22,000		\$ 22,000
4	Adjust Fund Balance for Storm	Administrative	419	\$ 593,776	\$ 615,776	508.00.00		\$ (22,000)	\$ (22,000)
									\$ -
5	Early completion on Project	Administrative	350	\$ 1,900,000	\$ 2,201,000	00.594.760.62		\$ (301,000)	\$ (301,000)
5	PWTF Loan Drawdown	Administrative	350	\$ 1,545,000	\$ 1,846,000	00.391.800.00	\$ 301,000		\$ 301,000
									\$ -
6	Street Improvements for Heritage Park Proj.	Administrative	300	\$ 750,000	\$ 825,000	00.594.760.63		\$ (75,000)	\$ (75,000)
6	State Grant RCO to include improvements	Administrative	350	\$ 412,500	\$ 487,500	00.334.027.00	\$ 75,000		\$ 75,000
									\$ -
7	Private Donations	Administration	001	\$ 15,000	\$ 26,000	00.367.000.00	\$ 11,000		\$ 11,000
7	Overtime	Administration	001	\$ 500	\$ 2,000	18.571.200.12		\$ (1,500)	\$ (1,500)
7	Supplies	Administration	001	\$ 8,550	\$ 13,000	18.571.200.31		\$ (4,450)	\$ (4,450)
7	Professional Services	Administration	001	\$ 47,330	\$ 52,380	18.571.200.41		\$ (5,050)	\$ (5,050)