

# 2016 BUDGET



# SUMMARY

## City of Camas Revised Budget for 2016

Fund	Projected Beginning Fund Balance	2016 Revenues	2016 Appropriation	Projected Ending Fund Balance	Change in Fund Balance	
General	\$ 3,107,571	\$ 19,579,574	\$ 19,531,701	\$ 3,155,444	\$ 47,873	16.2%
City Street	\$ 115,188	\$ 2,368,385	\$ 2,470,385	\$ 13,188	\$ (102,000)	
C/W Fire and EMS	\$ 584,968	\$ 8,865,816	\$ 8,505,353	\$ 945,431	\$ 360,463	
Lodging Tax	\$ 11,317	\$ 8,715	\$ 14,000	\$ 6,032	\$ (5,285)	
Cemetery	\$ 4,171	\$ 167,312	\$ 167,127	\$ 4,356	\$ 185	
Unlimited G.O. Bond Debt Service	\$ 34,596	\$ 625,000	\$ 622,637	\$ 36,959	\$ 2,363	
Limited G.O. Bond Debt Service	\$ -	\$ 1,315,502	\$ 1,315,502	\$ -	\$ -	
GMA Capital Projects	\$ 3,185,031	\$ 3,515,319	\$ 3,288,192	\$ 3,412,158	\$ 227,127	
Friberg/Strunk Street Construction	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	
Brady Road Construction	\$ 644,913	\$ 639,500	\$ 1,278,000	\$ 6,413	\$ (638,500)	
NW 6th & Norwood Construction	\$ 1,984,341	\$ 3,000	\$ 1,950,000	\$ 37,341	\$ (1,947,000)	
Street Lighting LED Project	\$ 2,381,665	\$ 703,500	\$ 1,172,869	\$ 1,912,296	\$ (469,369)	
2015 Capital Projects	\$ 804,763	\$ 3,500	\$ 800,000	\$ 8,263	\$ (796,500)	
Storm Water Drainage Utility	\$ 1,564,229	\$ 1,333,121	\$ 1,391,474	\$ 1,505,876	\$ (58,353)	
City Solid Waste	\$ 1,468,704	\$ 2,467,990	\$ 2,191,346	\$ 1,745,348	\$ 276,644	
Water-Sewer	\$ 9,394,731	\$ 21,478,870	\$ 21,773,738	\$ 9,099,863	\$ (294,868)	
NUGA Sewer Construction	\$ 16,729,319	\$ 214,000	\$ 2,800,000	\$ 14,143,319	\$ (2,586,000)	
Water-Sewer Capital Reserve	\$ 3,389,934	\$ 1,559,805	\$ 429,000	\$ 4,520,739	\$ 1,130,805	
Water-Sewer Bond Reserve	\$ 1,575,703	\$ 15,000	\$ -	\$ 1,590,703	\$ 15,000	
Equipment Rental	\$ 643,097	\$ 1,905,297	\$ 1,773,469	\$ 774,925	\$ 131,828	
Firemen's Pension	\$ 2,588,478	\$ 31,811	\$ 18,523	\$ 2,601,766	\$ 13,288	
<b>Total City Revised Budget 2016</b>	<b>\$ 50,212,719</b>	<b>\$ 66,821,017</b>	<b>\$ 71,513,315</b>	<b>\$ 45,520,420</b>	<b>\$ (4,692,299)</b>	

# OPERATING BUDGET – GENERAL FUND

## Revenue Budget

- **Property Tax 1% 2016**
- **2016 Fee Schedule  
Increases by 1.3%**
- **Annexation delayed  
until 2017**

## Appropriation

- **Maintain Street Preservation**
- **1 Delayed Staff Position  
(original Budget in 2015)**
- **Maintained Seasonals  
(exception Cemetery)**
- **Shortened Pool Season**
- **Training for Fire and EMS staff**
- **Essential equipment for Public  
Safety**
- **Planning and Engineering  
Studies**

# OPERATING BUDGET FOR UTILITIES

## Revenues

- Rate Increases as adopted in 2014

## Appropriations

- Major Capital Projects in each utility:
  - Water Reservoir and pipeline
  - Replacement Garbage Truck
  - Storm Mitigation
  - Sewer Bypass Line
  - NUGA Sewer Line

# CHANGES FROM THE RECOMMENDED BUDGET

- Reduced
  - Medical Benefits Increases Reduced
  - Overtime for Fire
- Added
  - Reclass of Parks Manager and IS Manager
  - Restored Administrative Services Receptionist to full FTE
  - Updated Debt Service Payments

# BEST PRACTICES IN PLACE

- Separated the Operating from the Capital Budget
- Equipment Rental Rates built into Baseline Budget
- Indirect Costs built into Baseline Budget
- Full staff costing
- Operating Costs tied to Operating Revenues
- New capital impacts built into ongoing operating costs
- Fund Balance at just below policy requirements
- Tie to one-time requests to one-time revenue sources

# CAPITAL BUDGET

## Revenues

- **\$15.8 million in debt obligations (78% in utilities)**
- **\$1 million in grants**
- **\$2.8 million in current resources such as utility rates, REET and General Fund**

## Appropriations

■ Transportation	\$5,113,000
■ Water	\$8,729,000
■ Sewer	\$3,485,000
■ Parks and Recreation	\$1,185,000
■ Storm Drainage	\$ 360,000
■ Annex Building	\$ 300,000
■ Fire Engine	\$ 500,000
<b>TOTAL</b>	<b>\$19,672,000</b>

# ADOPTION

- **Proposed Adoption will include:**
  - **City Budget Ordinance**
    - **Attachments:**
      - Budget Summary Schedules
      - 2015-2016 Funded Budget Positions
      - 2015 Non-Representative Salary Schedules
      - 2015 Equipment Rental Rates
  
- **Budget Documents adopted separately:**
  - Property Tax Levies
  - Fee Schedule
  - 2016 Non-Representative Salary Schedules
  - 2016 Funded Budget Positions

# 2015-2016 BUDGET DOCUMENT

- The 2015-2016 is still the Guiding Budget Document
- 2015-2016 Government Finance Officers Association's Distinguished Budget Presentation Award
- What you will find:
  - Policy Objectives for the City
  - Management Analysis of the Budget and Impact on Fund Balance
  - Budget Objectives for 2015-2016 addressing preliminary Strategic Plan
  - Revenue Budgets
  - Expenditure Budgets By Department
    - 2014 Achievements
    - 2015-2016 Goals
    - Historical Performance Measurements
    - FTE Counts
    - Budget by line item
  - Capital Budgets
    - Including Multi-Year Projections
    - Impacts on Operating Budgets
  - Key Economic Indicators
  - City Financial Policies