

CITY OF CAMAS

2018 Budget Readoption Recommendation

2018 ADOPTED

Decision Packages Approved – December 2016

APPROVED PACKAGES

- General Fund
 - Ongoing
 - Engineering Services \$20,000
 - Playground Repairs and Replacements \$25,000
 - Park Hazardous Tree Removal \$25,000
 - Park Facilities Furniture Replacement \$5,000
 - Central Services Seasonal Help \$9,000
 - One-Time
 - Document and Records Retention System \$60,700
 - Multi-Media Conference Room \$5,000
 - Grass Valley Master Plan \$60,000

APPROVED PACKAGES

- Streets
 - Hazardous Tree/Right-of-Way Mitigation \$30,000
- CWFD
 - 10 Sets of Turnouts \$23,000
- Storm Water
 - Wetland Mitigation and Monitoring \$114,000
- Water/Sewer
 - Maintenance Worker \$79,500

2018 BUDGET ASSUMPTIONS

Adopted

Recommended Readoption

Budget Item	Assumption
Salaries	<ul style="list-style-type: none"> COLA at 2% and steps Restructured Seasonals and Part-Time to be paid by Temp agency Interns new pay range
Benefits	Healthcare 6% increase annually Vision and Dental no increase
Supplies	CPI 2.2% in 2017 and 2% in 2018
Services	CPI, contracts and dept adjustments
Intergovt.	Contracts & adjustments from CRESA
Capital	Library collection in line with direct revenues
Utilities	Rate Study is built into budgets
Fund Balance	Rebuilt fund balance to 17% over 2 years

Budget Item	Assumption
Salaries	<ul style="list-style-type: none"> COLA at 4% and steps Moved Seasonals and Part-time to new line item
Benefits	Healthcare 6-10% increase Vision and Dental no increase
Supplies	CPI 2%
Services	CPI and contract adjustments
Intergovt.	Contracts
Capital	Library collection in line with direct revenue
Utilities	Rate Study is built into budgets
Fund Balance	Fund Balance is 17% in 2017 & 20% in 2018

CHANGES BY FUND

GENERAL FUND REVENUES

- Revenues
 - Taxes will be lower – new construction is lower but AV will be higher overall by 10% = lower tax bills (\$168,104)
 - Licenses and Permits will be higher with permits rolling into 2018 by \$196,461
 - Intergovernmental – mostly flat with MRSC providing the estimates \$5,027
 - Charges for Services will be higher with Indirect Model and Engineering pass thru \$301,253
 - Fires and Forfeitures – mostly flat with \$5,038
 - Miscellaneous Revenue – mostly flat with \$5,225

INCREASE IN REVENUE FROM THE ADOPTED BUDGET BY \$344,900

GENERAL FUND EXPENDITURES

- No substantial change in programmatic budgets – Overall the budget recommendation increased 1%

Salaries are mostly in line with adopted budget by less than .03%

Benefits will increase with healthcare costs increasing 3% over adopted budget

Supplies are in line with adopted budget

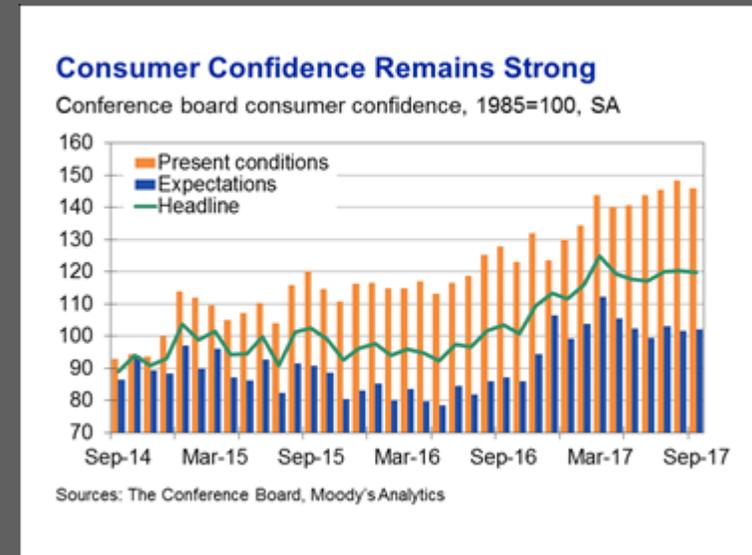
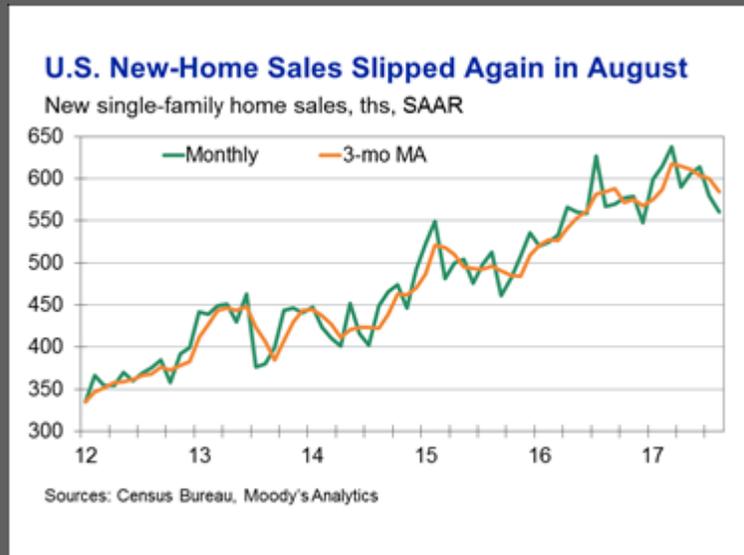
Services decrease 1.6% with ERR rates decreasing

Intergovernmental costs increase by 6.7% with the State Auditor's Office and Clark County

Transfer increased 3% primarily due to the CWFD anticipated compensation increases

GENERAL FUND COMPARISON

- Fund Balance
 - Anticipated to increase with one time revenues from development.
 - Depending upon the pace of development the fund balance could grow to 20% to 23%



STREET FUND

- Gas Tax Increase by \$37,687 to \$501,297
- Multi-Modal Distribution Increase by \$9,184 to \$32,543

Per Capita estimates from MRSC

Gas Tax \$20.49

Increased Gas Tax \$1.23

Multi-Modal Distribution \$1.41 (funding to improve bicycles paths and sidewalks)

- Salaries and Benefits offset each other
- ERR rates increased
- Retiree Medical Benefits increased with a retirement

Fund Balance estimated to increase by \$109,000

CWFD

- Revenues increased by \$197,872 or 2%
 - Taxes decreased with lower new construction
 - Permits increased with anticipated growth
 - Ambulance billings increased with recent trends and population
 - Transfer increased with the shift from lower property taxes

Allocation between Washougal and Camas remained at biennial budget estimates until settlement for Spring Omnibus

- Expenditures increased by \$276,366 or 3%
 - Salaries are anticipated to increase beyond the 2% COLA in the adopted budget
 - Benefits will decrease by 1%
 - Rest of expenditures are mostly in line.

Fund Balance is still anticipated to be approximately \$1.2 million

This equates to 13% of expenditures or 1.6 months of reserve

OTHER GOVERNMENTAL FUNDS

Fund	Revenues	Expenditures	Fund Balance
Lodging Tax	\$9,505	\$10,000	\$12,638
Cemetery	\$228,691	\$209,557	\$36,046
Unlimited GO Debt (2020)	\$620,000	\$622,380	\$36,605
Limited GO Debt	\$1,127,569	\$1,127,569	\$0

Unchanged for the most part.

Lodging Tax reducing fund balance

Cemetery building some liquidity

Unlimited GO paid off in two years

Limited GO – transfers may shift

GOVERNMENTAL CAPITAL PROJECT FUNDS

- Projects for 2018
 - Major Building Maintenance
\$100,000
 - ADA Access Upgrades
\$50,000
 - Pavement Preservation
\$774,980
 - Brady Road
\$1,666,053
 - Larkspur Construction
\$3,132,500
 - Open Space/Trails/Park Upgrades
\$1,200,000
 - Park Acquisitions
\$600,000



GOVERNMENTAL CAPITAL PROJECT FUNDS

Fund	Revenues	Expenditures	Fund Balance
Real Estate Excise Tax	\$2,106,574	\$1,490,904	\$5,733,793
Park Impact Fees	\$797,807	\$761,970	\$1,153,379
Transportation Impact Fees	\$968,570	\$668,927	\$779,038
Fire Impact Fees	\$254,633	\$21,017	\$559,567
Larkspur	\$3,132,500	\$3,132,500	\$0
Brady Road	\$1,465,000	\$1,666,053	\$456,546

UTILITY FUNDS

Storm Water

	2018 Recommended
Revenues	\$1,573,485
Operations & Maintenance	\$830,483
Street Cleaning	\$199,580
Debt Service	\$86,610
Capital	\$326,000
Total Expenditures	\$1,478,673
Projected Cashflow	\$94,812
Ending Fund Balance	\$2,583,413
Increased 8% due to ERR and staffing allocation	

Capital Projects

- NW 38th Wetland Monitoring \$47,000
- Friberg Wetland Monitoring \$40,000
- NW Leadbetter Wetland Monitoring \$20,000
- Grass Valley Wetland Monitoring \$5,000

UTILITY FUNDS

Solid Waste

	2018 Recommended
Revenues	\$2,713,565
Disposal	\$744,176
Recycling	\$465,119
Administration	\$464,260
Refuse Collection	\$823,547
Total Expenditures	\$2,497,102
Projected Cashflow	\$216,463
Ending Fund Balance	\$2,319,607
Increased 2% due to compensation changes and ERR rate model	

Changes may occur in 2018

- Level of Service Study will be complete
 - Changes may be required for the 2018 Budget in order to implement the findings of the Study.

UTILITY FUNDS

Water-Sewer Fund

	2018 Recommended
Revenues	\$13,032,669
Water Service	\$2,960,154
Sewer Service	\$3,154,303
Administration	\$2,082,863
Debt Service	\$4,007,272
Transfer	\$676,082
Total Expenditures	\$12,880,674
Projected Cashflow	\$151,995
Ending Fund Balance	\$10,522,820

Increased 8% due to ERR rates, benefits, indirect rates and capital projects.

Capital Projects

- Water
 - North Shore Waterline \$880,000
 - Reservoir \$5,000,000
 - Well 17 Development \$2,150,000
 - Timber Management \$50,000
 - Meter Replacement Project \$275,000
 - Well 6 Motor Control Repl. \$80,000
- Sewer
 - Lacamas Creek Pump Station \$3,200,000
 - North Shore Transmission Main \$2,000,000
 - I/I Elimination Project \$250,000

UTILITY FUNDS

- North Shore - no changes with the project wrapping up in 2018. Spring Omnibus will roll over any remaining budget from 2017.
- W/S Capital Reserve Fund – credits are coming into play as a result revenues are reduced in the Recommended Budget. Fund Balance is estimated to grow to \$6.8 million.
- W/S Bond Reserve Fund – may need to be adjusted as part of the 2017 Fall Omnibus with the 2007 Bonds defeased in December. Current fund balance is \$1.6 million.

INTERNAL SERVICE

- Equipment Rental Fund
 - Revenues reduced due to lower rates by 4% or \$63,000
 - Expenditures reduced due to lower overhead costs and compensation costs by 9% or \$127,521
 - Fund Balance is projected to be \$1.6 million

FIDUCIARY FUNDS

- Pension funds healthcare costs increased:
 - Firefighters' Pension Fund increased by \$20,694 for long term care
 - Retiree Medical Fund increased with the new retirees added to the program - \$46,620
 - LEOFF Disability Fund increased with benefit costs by \$17,768

BUDGET SUMMARY

2018

**City of Camas
Budget for 2018**

Fund	Projected Beginning Fund Balance	2018 Revenues	2018 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 4,193,292	\$ 22,380,529	\$ 21,528,591	\$ 5,045,230	\$ 851,938
City Street	\$ 181,643	\$ 2,861,992	\$ 2,845,383	\$ 198,252	\$ 16,609
C/W Fire and EMS	\$ 943,220	\$ 9,803,226	\$ 9,522,406	\$ 1,224,040	\$ 280,820
Lodging Tax	\$ 13,133	\$ 9,505	\$ 10,000	\$ 12,638	\$ (495)
Cemetery	\$ 16,912	\$ 228,691	\$ 209,557	\$ 36,046	\$ 19,134
Unlimited G.O. Bond Debt Service	\$ 38,985	\$ 620,000	\$ 622,380	\$ 36,605	\$ (2,380)
Limited G.O. Bond Debt Service	\$ -	\$ 1,127,569	\$ 1,127,569	\$ -	\$ -
Real Estate Excise Tax Capital Fund	\$ 5,118,123	\$ 2,106,574	\$ 1,490,904	\$ 5,733,793	\$ 615,670
Park Impact Fee Capital Fund	\$ 1,117,542	\$ 797,807	\$ 761,970	\$ 1,153,379	\$ 35,837
Transportation Impact Fee Capital Fund	\$ 479,395	\$ 968,570	\$ 668,927	\$ 779,038	\$ 299,643
Fire Impact Fee	\$ 325,951	\$ 253,633	\$ 21,017	\$ 558,567	\$ 232,616
Brady Road Construction	\$ 657,599	\$ 1,465,000	\$ 1,666,053	\$ 456,546	\$ (201,053)
Larkspur Street Construction	\$ -	\$ 3,132,500	\$ 3,132,500	\$ -	\$ -
Storm Water Utility	\$ 2,488,601	\$ 1,573,485	\$ 1,478,673	\$ 2,583,413	\$ 94,812
City Solid Waste	\$ 2,103,144	\$ 2,713,565	\$ 2,497,102	\$ 2,319,607	\$ 216,463
Water-Sewer	\$ 10,370,825	\$ 13,032,669	\$ 12,880,674	\$ 10,522,820	\$ 151,995
Water-Sewer Capital Projects	\$ -	\$ 11,885,000	\$ 11,885,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 2,262,942	\$ 20,000	\$ 2,000,000	\$ 282,942	\$ (1,980,000)
Water-Sewer Capital Reserve	\$ 5,526,834	\$ 1,514,964	\$ 202,400	\$ 6,839,398	\$ 1,312,564
Water-Sewer Bond Reserve	\$ 1,615,381	\$ 23,666	\$ -	\$ 1,639,047	\$ 23,666
Equipment Rental	\$ 1,400,617	\$ 1,645,841	\$ 1,400,361	\$ 1,646,097	\$ 245,480
Firefighter's Pension	\$ 2,287,640	\$ 33,005	\$ 132,998	\$ 2,187,647	\$ (99,993)
Retiree Medical	\$ -	\$ 120,361	\$ 120,361	\$ -	\$ -
LEOFF 1 Disability Board	\$ -	\$ 215,218	\$ 215,218	\$ -	\$ -
Total City Budget 2018	\$ 41,141,779	\$ 78,533,370	\$ 76,420,043	\$ 43,255,105	\$ 2,113,326

QUESTIONS?