

# 2017-2018 Recommended Operating Budget

City of Camas

# Operating Budget Highlights

- General Fund
- Street Fund
- Camas/Washougal Fire and EMS
- Lodging Tax
- Cemetery
- Storm Water
- Solid Waste
- Water/Sewer

# General Fund

## Baseline Assumptions

- **Salaries**
  - COLA and Steps
  - Restructuring of Seasonal and Part Time (prof services)
  - Interns Range
- **Benefits**
  - Kaiser 2.5%
  - AWC 4.5%
  - NWFF 4.9%
  - Vision, Dental 0%
  - Retiree Medical moved to Fiduciary Fund
- **Supplies** CPI & Dept. Adjustments
- **Services** Contracts, CPI & Dept. Adj.
- **Intergovernmental** Contracts & CRESA reduction
- **Capital** Library Collection

# General Fund Decision Packages

Department	Package	2017	2018	Funding
Information Technology	Security System	\$15,000		Fund Balance
Information Technology	Document & Records Retention System		\$60,700	Property Tax 1%
Information Technology	Multi-Media Conference Room		\$5,000	Fund Balance
Engineering	Engineer Professional Services	\$20,000	\$20,000	Pass Thru Funding
Community Development	Grass Valley Master Plan		\$60,000	Property Tax 1%
Community Development	Telecom Ord Consultant Services	\$50,000		Fund Balance
Parks & Recreation	Weed Control (County Mandate)	\$40,000		Fund Balance
Parks & Recreation	Playground Rehab/Hazard Tree Removal	\$50,000	\$50,000	Property Tax 1%
Parks and Recreation	Furniture Replacement	\$5,000	\$5,000	Fund Balance
Central Services	Seasonal Worker (6 mo)	\$9,000	\$9,000	Fund Balance
TOTAL		\$189,000	\$209,700	

# General Fund – Other Considerations

- **Streets**
  - Decision Packages
  - Preservation
- **C/W Fire and EMS**
  - Decision Packages
  - Overtime
  - LEOFF and Retiree Medical
- **Cemetery**
  - Decision Packages
  - Irrigation and Seasonal Help

# General Fund

	2015 Actual	2016 Projected	Annual % Change	2017 Rec Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
General Fund										
Taxes	\$ 13,643,095	\$ 14,354,971	5.2%	\$ 14,919,873	3.9%	\$ 564,902	\$ 15,634,035	4.8%	\$ 714,162	New Construction and population growth
Licenses and Permits	\$ 728,823	\$ 899,383	23.4%	\$ 917,761	2.0%	\$ 18,378	\$ 972,081	5.9%	\$ 54,320	New Construction
Intergovernmental	\$ 521,959	\$ 561,884	7.6%	\$ 580,827	3.4%	\$ 18,943	\$ 592,106	1.9%	\$ 11,279	Population driven
Charges for Services	\$ 2,757,077	\$ 3,053,171	10.7%	\$ 3,947,465	29.3%	\$ 894,294	\$ 4,127,068	4.5%	\$ 179,603	Change in Indirect Model
Fines and Forfeitures	\$ 197,248	\$ 181,794	-7.8%	\$ 189,975	4.5%	\$ 8,181	\$ 193,774	2.0%	\$ 3,799	Trend Based
Miscellaneous Revenue	\$ 308,035	\$ 323,744	5.1%	\$ 264,804	-18.2%	\$ (58,940)	\$ 269,064	1.6%	\$ 4,260	Adjusted for one-time contributions
Total General Fund	\$ 18,156,237	\$ 19,374,947	6.7%	\$ 20,820,705	7.5%	\$ 1,445,758	\$ 21,788,128	4.6%	\$ 967,423	

	2015 Actual	2016 Projected	Annual % Change	2017 Rec. Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
General Fund										
Salaries and Benefits	\$ 10,319,352	\$ 10,551,175	2.2%	\$ 11,124,630	5.4%	\$ 573,455	\$ 11,426,785	2.7%	\$ 302,155	
Supplies and Services	\$ 2,553,863	\$ 2,587,896	1.3%	\$ 3,156,851	22.0%	\$ 568,955	\$ 2,888,442	-8.5%	\$ (268,409)	
Intergovernmental	\$ 817,511	\$ 889,613	8.8%	\$ 843,269	-5.2%	\$ (46,344)	\$ 877,363	4.0%	\$ 34,094	
Capital	\$ 255,974	\$ 135,000	-47.3%	\$ 142,263	5.4%	\$ 7,263	\$ 203,213	42.8%	\$ 60,950	
Transfers to other funds	\$ 4,795,181	\$ 5,059,958	5.5%	\$ 5,751,991	13.7%	\$ 692,033	\$ 5,877,665	2.2%	\$ 125,674	
Total General Fund	\$ 18,741,881	\$ 19,223,642	2.6%	\$ 21,019,004	9.3%	\$ 1,795,362	\$ 21,273,468	1.2%	\$ 254,464	

# General Fund Balance

	2015 Actual	2016 Projected	2017 Recommended	2018 Recommended
Beginning Fund Balance	\$3,718,330	\$3,132,686	\$3,273,991	\$3,075,692
Revenues	\$18,156,237	\$19,374,947	\$20,820,705	\$21,788,128
Expenditures	\$18,741,881	\$19,233,642	\$21,019,004	\$21,273,468
Cashflow	(\$585,644)	\$141,305	(\$198,299)	\$514,660
Ending Fund Balance	\$3,132,686	\$3,273,991	\$3,075,692	\$3,590,352
% Fund Balance to Policy	17%	17%	15%	17%

# Street Summary

## Budget

	2017	2018
Beginning Fund Balance	\$102,649	\$24,787
Revenues	\$2,683,564	\$2,815,121
Expenditures	\$2,761,426	\$2,809,249
Cashflow	(\$77,862)	\$5,872
Ending Fund Balance	\$24,787	\$30,659

## Decision Packages Included

- Downtown LED Tree Lighting
  - 2017 \$25,000
- Hazard Tree Mitigation ROW/Median Maintenance
  - 2017 \$30,000
  - 2018 \$30,000



# Cemetery Summary

## Budget

	2017	2018
Beginning Fund Balance	\$3,204	\$6,866
Revenues	\$241,147	\$228,690
Expenditures	\$237,485	\$227,983
Cashflow	\$3,662	\$707
Ending Fund Balance	\$6,866	\$7,573

## Decision Packages Included

- Records Management Software
  - 2017          \$13,500

Note: Irrigation and Seasonal Help restored to Baseline

# Camas/Washougal Fire & EMS Summary

## Budget

	2017	2018
Beginning Fund Balance	\$324,889	\$917,797
Revenues	\$9,689,851	\$9,603,119
Expenditures	\$9,096,943	\$9,246,045
Cashflow	\$592,908	\$357,074
Ending Fund Balance	\$917,797	\$1,274,871

## Decision Packages Included

- New Rescue Tool
  - 2017 \$18,000
- 10 sets of Turnouts
  - 2018 \$13,200
- Equipment for new Fire Engine
  - 2017 \$13,200

# Lodging Tax Summary

## Budget

	2017	2018
Beginning Fund Balance	\$8,062	\$7,386
Revenues	\$9,324	\$9,505
Expenditures	\$10,000	\$10,000
Cashflow	(\$676)	(\$495)
Ending Fund Balance	\$7,386	\$6,891

## Decision Packages Included



# Storm Water Summary

## Budget

	2017	2018
Beginning Fund Balance	\$1,852,974	\$1,812,761
Revenues	\$2,524,941	\$1,573,485
Expenses	\$2,565,154	\$1,360,280
Cashflow	(\$40,213)	\$213,205
Ending Fund Balance	\$1,812,761	\$2,025,966

## Decision Packages Included

Capital – to be discussed 11/7/2016

# Solid Waste Summary

## Budget

	2017	2018
Beginning Fund Balance	\$1,409,707	\$1,591,410
Revenues	\$2,578,611	\$2,694,193
Expenses	\$2,396,908	\$2,437,612
Cashflow	\$181,703	\$256,581
Ending Fund Balance	\$1,591,410	\$1,847,991

## Decision Packages Included

Operations Study is in process with a rate study to follow.

Capital to be discussed 11/7/2016

# Water/Sewer Summary

## Budget

	2017	2018
Beginning Fund Balance	\$6,683,156	\$4,876,382
Revenues	\$12,314,406	\$12,997,726
Expenses	\$14,121,180	\$11,787,227
Cashflow	(\$1,806,774)	\$1,210,499
Ending Fund Balance	\$4,876,382	\$6,086,881

## Decision Packages Included

- Maintenance Worker
  - 2017 \$75,000
  - 2018 \$79,500

# New Funds - Fiduciary

## Retiree Medical

- Source of Funding

- Transfer from General Fund

- 2017           \$66,107
    - 2018           \$54,648

- Transfer from Street Fund

- 2017           \$11,569
    - 2018           \$5,575

- Transfer from Fire/EMS

- 2017           \$11,184
    - 2018           \$4,710

- Transfer from Water/Sewer

- 2017           \$8,469
    - 2018           \$8,808

- Expenses

- Healthcare

- 2017           \$97,329
    - 2018           \$73,741

# New Funds - Fiduciary

## LEOFF 1

- Source of Funding

- Transfer from General Fund

- 2017        \$88,578
    - 2018        \$92,171

- Transfer from Firemen's Pension Fund

- 2017        \$100,586
    - 2018        \$105,279

- Expenses

- Healthcare

- 2017        \$186,164
    - 2018        \$197,450



Questions