

# 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

| Budget Item  | Assumption  |
|--------------|---|
| Salaries     | <ul style="list-style-type: none"> <li>COLA at 2% and steps</li> <li>Restructured Seasonals and Part-Time to be paid by Temp agency</li> <li>Interns new pay range</li> </ul> |
| Benefits     | Healthcare 6% increase annually<br>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  |

## Recommended Readoption

| Budget Item  | Assumption   |
|--------------|--|
| Salaries     | <ul style="list-style-type: none"> <li>COLA at 4% and steps</li> <li>Moved Seasonals and Part-time to new line item</li> </ul> |
| Benefits     | Healthcare 6-10% increase<br>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

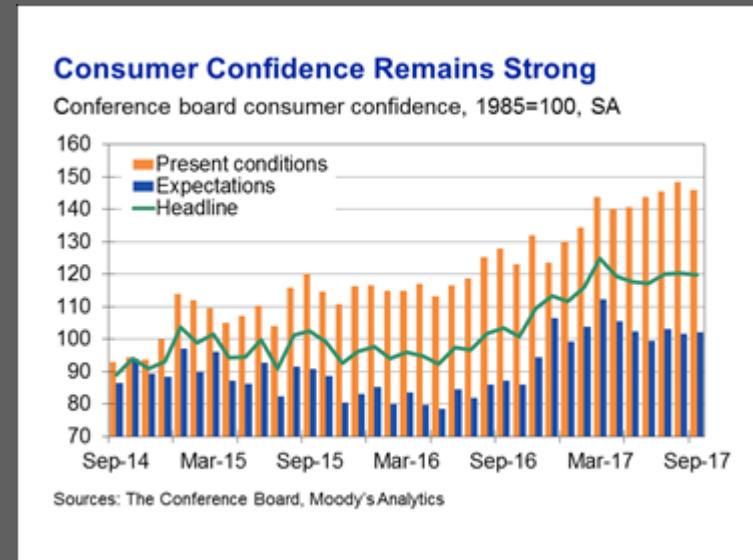
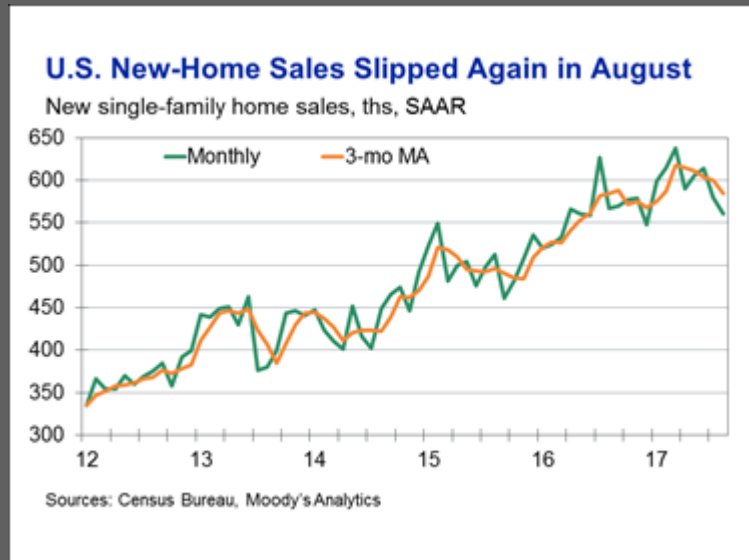
Intergovernmental costs increase by 6.7% with the State Auditor's Office and Clark County

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 38<sup>th</sup> 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<br>Beginning Fund<br>Balance | 2018<br>Revenues     | 2018<br>Appropriation | Projected<br>Ending Fund<br>Balance | Change in Fund<br>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            | \$ -                                |                           |
| <b>Total City Budget 2018</b>          | <b>\$ 41,141,779</b>                   | <b>\$ 78,533,370</b> | <b>\$ 76,420,043</b>  | <b>\$ 43,255,105</b>                | <b>\$ 2,113,326</b>       |

QUESTIONS?