



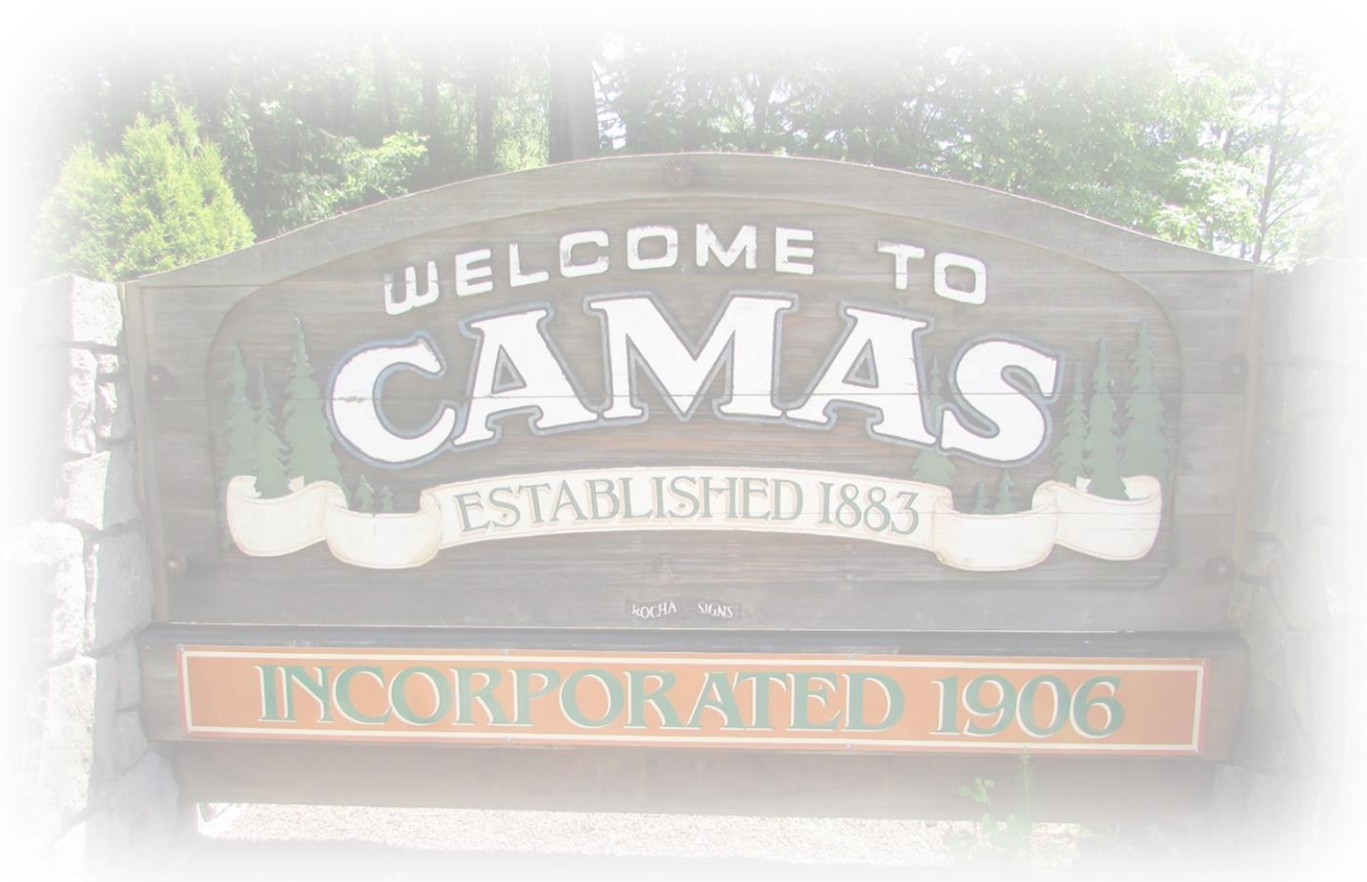
# Operating & Capital Budget Fiscal Biennium 2021 – 2022







# **Biennial Operating and Capital Budget Fiscal Years 2021 – 2022 Readoption**



**City of Camas  
Finance Department  
616 NE 4th Avenue  
Camas, WA 98607**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Biennium Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director



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# **Biennial Operating and Capital Budget Fiscal Years 2021 – 2022**



## **Section I: Overview - The Budget in Brief**



## Budget Message from Mayor Barry McDonnell

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**Dear Council Members, Citizens, and Staff:**

I am pleased to present the City's Biennial Budget for 2021-2022. This budget reflects my key initiatives, the Council's goals, and ongoing services our citizens have come to expect. The budget document incorporates our collective priorities from the various Council workshops, meetings, and adopted plans. It is a combined budget document incorporating both the operating and capital budgets. The budget was built from the last biennium as a baseline budget with additional decision packages carefully considered by the Mayor and Council.

### **Economic Environment**

The City of Camas is home to large high-tech manufacturing industries as well as from its origins, a paper mill operated by Georgia Pacific Corporation.

The economy in Camas accelerated in 2017-2019 and began slowing in 2020 during the COVID-19 pandemic. The City is anticipating a mild slowdown in the 2021-2022 biennium. New construction in housing continues to grow annually with an anticipated 260 new homes set to be constructed. Home ownership has increased with new residents coming into the community.

As much as Camas welcomes new growth, the City seeks to preserve strategic natural open space for future generations. In 2018-2020, the City acquired approximately 140 acres of open space on the shoreline of Lacamas Lake with the goal to expand the trail system to include providing trail access completely around Lacamas Lake. In addition, the City received a donation of 115 acres (60 acres donated and 55 acres purchased for \$3.5 million) of green space on Green Mountain which will also be a component of the overall project called the Legacy Lands project. The City is beginning the process of updating the Parks Comprehensive Plan to incorporate these parcels into our Parks network. Leading the effort will be our new Parks and Recreation Director, Trang Lam who was hired in January 2021.

Commercial activity was thriving with store fronts in Historic Downtown Camas filled prior to COVID-19. The City initiated a program to support the small businesses called Support Local and Save which provided an infusion of business. The City also worked with restaurants to support outdoor dining and worked with retail businesses for special pick-up parking spots. All special events, including First Friday which once drew large crowds, were cancelled in 2020 and into 2021. Despite the restrictions from the pandemic, a few new businesses have taken the place of a few that closed, and storefronts in downtown remain filled. The City is experiencing an increase in sales tax because of both the South Dakota v. Wayfair case, as well as the increase with online commerce. The City continues to carefully monitor this retail change to see if consumer behavior will continue into this next biennium and beyond.

Some of the growth in local economy is due to a case of "build it and they will come," or provide the infrastructure to better retain important businesses in the City and attract new businesses. In 2021-2022, the City has approximately \$24 million in capital projects. The four largest include:

Project	Timing	Funding	Benefit for the City
NE 3rd Avenue Bridge Seismic Retrofit	Project started in 2018 and is expected to be completed in 2021	Washington State is funding 100% of the construction and the City is adding \$109,000 for waterline improvements during construction which will be funded with water rates.	Provides seismic upgrades and improves structure of a major arterial bridge over the Washougal River
Lower Prune Hill Water Booster Station	Project started in 2019 and is expected to be completed in 2021	Use of the remaining 2019 Revenue Bond and Water SDCs. The revenue bond will be repaid with water rates.	Replaces aging equipment and upsizes to serve new growth
343 Zone Water Supply Transmission Line	Project for 2022	Funded with the remaining 2019 Revenue Bond with repayment from water rates	Will move water from Washougal Wellfield to various areas of the City as the demand arises
38th Ave. Phase 3	Project to start in 2021 and expected to be complete in the 2023-2024 biennium	Federal funding for the design and right-of-way with construction partially funded with federal funds. Remaining construction funding will be determined prior to construction bidding.	Last phase to improve an arterial in Grass Valley with bike lanes, sidewalks, stormwater facilities, illumination and turn lanes.

### Revenue Forecast

New construction projections have a direct impact on three major sources of funds for the City: property taxes, sales tax, and real estate excise tax. Property tax collections are increasing in the near term with the robust growth of new construction and assessed values which are at historic highs and are lowering tax rates. Sales tax that is generated from new construction may increase with more robust growth coming from residential activity and capital projects from the City and School District. Real estate excise tax is projected to increase as it is tied to the sales price of the home, as well as the volume of sales. Commercial activity seems to have slowed with COVID-19 but is offset with the increase in e-commerce activity. As a result, the economy is growing at a modest rate locally and the forecast for these revenues is anticipated to increase 3.1% in 2021 and 4.3% in 2022.

Population growth in the City of Camas has averaged approximately 4% annually since 1999. The City annexed Grand Ridge in the Northwest quadrant of the City in 2016 which increased the City's population by 382 or 1.8%. The City staff is projecting an additional 3% annual growth for 2021-2022. This increase in growth rate is based upon housing assumptions as well as continued commercial development for the regional economy. Population impacts revenues such as permits, licenses, charges for services, fines, and forfeitures.

The one area of anticipated status quo support is from federal and state shared revenues. The City anticipates a drop in growth and no further stimulus funds over the biennium. Revenues such as federal grants for public safety, and state shared revenues such as criminal justice revenue sharing will remain flat. This is dependent upon whether the Census numbers increase the City's population. The City continues to work toward restoring federal and state funding especially with increasing unfunded mandates.



2021-2022 Budget, revenues assumptions include:

- Property Taxes
  - 2021 Property Tax increased by 1%
  - 2022 Property Tax increased by 1%
- Fee Schedule
  - 2021 maintain at 2020 levels
  - 2022 increase at CPI (rounded to the nearest \$)
- Impact Fees
  - Park Impact Fees increased by CPI
- Utility Rates
  - 5 Year Analysis implemented
- SDCs
  - Increased with the City-wide rate

Budget assumptions could change and/or modifications may be required to the 2021-2022 budget if any of the following occur:

- Vaccine availability
- Interest rates begin to climb
- Recession concerns
- Housing market slowed
- Additional retail or industry
- Grant funding awarded
- Policy changes regarding revenues

### **Changes for the 2021-2022 Budget Process**

The City continues to evolve how the budget is prepared. In prior years, departments submitted budget line items for their respective departments. These line items rolled together operating and capital budgets. The Mayor, City Administrator and the Finance Department prepared the Recommended Budget Document which included these line items. In 2014, The City opted to utilize the biennial budget process to start in 2015. The State of Washington granted authority to cities in 1985 to allow for an adoption of a two-year appropriation without a subsequent action. Cities are required to decide by ordinance adopted at least six months before the biennium can start and the biennium must start on an odd numbered year. It is anticipated the biennial budget process will not only save staff time but will lend itself to better long-term planning. It will allow the City to utilize the first year of the budget to work on strategic planning and provide more time on financial plans such as the Capital Improvement Plan (CIP), and at a minimum improve congruence between budget and the CIP. These plans do not appropriate budget, but they guide in the planning and can aid in planning a multi-year budget.

Since 2014, the current budget process operates in the following ways:

- Revenue Forecast was performed and presented to City Council to help set the tone of the Budget process.
- Departments were provided projected estimates for salaries, benefits, indirect costs, rental rates and equipment rentals. Departments developed estimates for the rest of their line items in for their Baseline Budget. Baseline was defined as actual costs in 2019-2020 inflated by CPI and/or known contractual changes.
- Operating and capital budgets were separated in the budget process to follow separate decision-making tracks both at a staff level and City Council until the Final Budget was presented to City Council.

- Departments then submitted Decision Packages which are budget requests over and above the Baseline Budget both in Operating and Capital. The intent was to allow the decision makers to focus on policy rather than line items.
- The City Administrator and the Mayor evaluated Decision Packages to formulate the Mayor's Recommended Budget for the City.
- Council was presented the Baseline Budget as well as the Decision Packages. Through workshops and the Council Finance Committee, Decision Packages were evaluated and approved.
- The Final Budget was adopted with this formal budget document following.

For the 2021-2022 biennial budget development, the City planned to utilize the Balancing Act tool, host open houses and hold ward meetings for public engagement. Due to the global pandemic, these efforts were reduced to one Balancing Act virtual event to solicit comment from the public regarding capital project decision packages. The turnout included 91 participants and provided feedback which was presented to the Mayor and Council for their consideration.

### 2021-2022 City Baseline Budget Assumptions

During the City Council workshops, the assumptions used to build the 2021-2022 Budget included:

Budget Item	Assumption
Salaries	COLA and Steps (IAFF 2%, CPOA 2%, CPEA 2%, AFSCME 2.5%, Library 2% and Non-Rep 2%)
Benefits	Healthcare depending on the plan increased 5%-10% annually Vision and Dental plans increased 1-3%
Supplies	Consumer Price Index for Western Region (CPI) with department adjustments
Services	Contracts, CPI, and department adjustments
Intergovernmental	Contracts and known reductions in the Clark Regional Emergency Service Agency rates
Capital	Carry Forward pandemic deferred capital projects into 2021-2022
Utilities	Rate Study is built into the budgets
Fund Balance	At Council's request, the Budget maintains a fund balance to the policy rate of 17% of expenditures over the two years and sets aside a year's worth of budget for Community Development and Engineering attributed to Development review – the combination of the two is approximately 22%

### Mayor's Recommended 2021-2022 Budget

In developing the 2021-2022 Budget, the Mayor's Initiatives include:

<b>Land</b>	<ul style="list-style-type: none"> <li>· Legacy Lands</li> <li>· Facilities</li> <li>· Climate Change</li> </ul>
<b>People</b>	<ul style="list-style-type: none"> <li>· Programs for young people in the City</li> <li>· Services for older adults</li> </ul>
<b>Honesty</b>	<ul style="list-style-type: none"> <li>· Communication</li> <li>· Equity</li> </ul>

In the 2021-2022 Budget, the initiatives funded the following projects and efforts:

<b>Land</b>	<ul style="list-style-type: none"> <li>· Protect backdrop of Lamas Lake on North Shore</li> <li>· Infrastructure and facilities capacity plan</li> <li>· Asset Management System</li> <li>· Complete North Shore Subarea Plan</li> </ul>
<b>People</b>	<ul style="list-style-type: none"> <li>· Prioritize, fund, and implement an updated Parks Recreation Open Space (PROS) Plan</li> <li>· Complete condition assessment on all core infrastructure and facilities</li> </ul>
<b>Honesty</b>	<ul style="list-style-type: none"> <li>· Develop community engagement and communication strategy</li> <li>· Update all financial policies to GFOA best practices</li> </ul>

Other budget highlights include:

<b>Land</b>	<b>People</b>	<b>Honesty</b>
 <ul style="list-style-type: none"> <li>• Facilities Maintenance Worker</li> <li>• Grounds Maintenance Worker</li> <li>• Hydroseeder</li> <li>• New HVAC system for the public library</li> <li>• Lacamas Lake projects</li> <li>• Water Quality Study</li> <li>• Dam improvements</li> <li>• Trails around the lake</li> <li>• Improvements to Leadbetter House</li> <li>• Improved boat launch at Wildlife League</li> </ul>	 <ul style="list-style-type: none"> <li>• New fire engine</li> <li>• Crown Park improvements</li> <li>• Community Center improvements</li> <li>• Grass Valley tennis court resurfacing</li> <li>• Louis Bloch bleacher and ADA improvements</li> <li>• Solid waste driver and a new garbage truck</li> <li>• New water reservoir</li> <li>• ADA sidewalk improvement plan</li> <li>• Intersection improvement at Grand Ridge and Brady</li> </ul>	 <ul style="list-style-type: none"> <li>• Comprehensive planning process with community</li> <li>• Technology improvements</li> <li>• New system replacement for financials, permitting, asset management</li> <li>• Electronic patient care reporting for EMS</li> <li>• City communications program</li> <li>• Development of a new communications program following hire of a communications director</li> </ul>



### New City Staffing

During the pandemic in 2020, the City implemented a hiring freeze. As a result, several positions authorized in the 2019-2020 biennial budget were never hired. The 2021-2022 Biennial Budget funds these vacant positions as well as adds seven new positions:

Budget Year	Position	Service Delivery	Source of Funding
2019-2020	Accounting Assistant	Monthly Billing Assistance	Utility Rates
2019-2020	Police Officer	Second School Resource Officer	25% General Fund and Camas School District 75%
2019-2020	Permit Technician	To assist with the increase in building permits and to provide support to the Community Development Department	Building revenues
2019-2020	.5 Administrative Support	Provide support to Public Works Director and Engineering	General Fund
2019-2020	Water Maintenance Worker	To provide maintenance needs with a growing customer base especially with Backflow Prevention Program.	Water Rates
2019-2020	Sewer Maintenance Worker	Complete sewer utility maintenance activities especially with the City's STEP system and help maintain current levels of service.	Sewer Rates
2019-2020	Mechanic	To address growing fleet needs with more complexity.	ERR Rates
2021-2022	4 Firefighters/Paramedics	Grass Valley Station Coverage	Shared with Washougal and Reduced OT, and General Fund
2021-2022	Park Maintenance Worker	Enhanced Park Maintenance	General Fund
2021-2022	Facilities Maintenance Worker	To assist with the additional facilities acquired on the North Shore as well as the aging core facilities	General Fund
2021-2022	Sanitation Worker	Provide solid waste service in the new annex area from Waste Connections	Solid Waste Rates (new customers in a new service area)

### Capital Improvements Moving Forward

Several capital projects planned for 2019-2020 were deferred to 2021-2022 biennium. The 2021-2022 \$24.4 million capital budget includes 42 packages:

- \$2.9 million for the City for building maintenance and to replace the City's ERP system
- 10 street packages for a total of \$7 million in projects including retrofitting a bridge to improve ADA access

- Replacing a fire engine for \$600,000 and purchasing a new garbage truck for \$500,000
- \$5.3 million for Parks projects which include essential trail links, equipment, and upgrades
- Stormwater improvements of nearly \$1 million to repair, improve and equip for better water quality
- \$6.6 million in 9 projects to provide, store and move water, to various parts of our growing city
- Completing a sewer project started in 2019

These capital projects are funded from a combination of 15 different sources. Below is a summary from the largest source to the smallest:

Grants	\$6 million
Debt	\$5.5 million
General Fund	\$3.9 million
Real estate excise tax	\$3.4 million
Utility rates	\$3 million
Utility service charges (new construction)	\$1.4 million
Impact fees (new construction)	\$1.2 million

### Core Services

The 2021-2022 budget continues to fulfill the City’s mission of contributing to a high quality of life for our citizens by delivering a consistent, customer-oriented set of core services.

To continue the essential services reinforced with recent budget cycles, the 2021-2022 budget reflects investment in the following suite of core services for the City of Camas. These services generally reflect the overall organization of the City’s service delivery structure.

- Executive assures efficient and prudent execution of the City Council’s budget goals and legislative policies, including overall management of the City, community relations and legislative affairs program, economic development, media relations, and oversight of legal services.
- Administration is central support for services such as human resources, information technology and the City Clerk’s services.
- Public Safety includes police, fire protection and the justice system.
- Library provides resources to the community in several ways beyond books, such as programming, virtual resources, and rental space.
- Transportation and Engineering includes capital projects and maintenance of assets such as roadways.
- Parks and Recreation includes maintenance of existing parks and programming of new recreation amenities in the City.
- Utilities include engineering, maintenance, and operations of water, sewer, and storm drainage.
- Community Development is the combination of both, comprehensive planning under the Washington State Growth Management Act, including annexations and special district planning, as well as building service program pursuant to state law.
- Finance is responsible for accounting, treasury, risk management, auditing, utility billing, budgeting, and payroll, for all departments and funds.

The 2021-2021 Budget maintains the current level of service delivery in the core services while restoring, strategically investing and ensuring compliance in today’s growing economy in Camas, Washington.

### Implementing the 2021-2022 Budget

The 2021-2022 Biennial Budget preparation was conducted during an unprecedented global pandemic. The complete economic impacts of the pandemic will not be known for years, so City growth and the scale of the daily operations can only be educated guesses.

The City looked to the Governor's "Safe Start" Phased Reopening approach as a start. With this plan as a template, the City created a Phase 4 budget with underlying assumptions determined by the phase of reopening. The Council adopted the "Phase 4" budget, but the Administration will adapt spending and operations to follow the phase set by the Governor for reopening. By introducing this scalability, the City will have flexibility to navigate the future circumstances unknown at the time of budgeting. The Phase-Based budget also:

- Provides certainty to:
  - the public on City service levels
  - the City employees on status and workload
  - the City Council on budget commitments
- Better ties revenue cash flows to operating and capital expenses
- Enables a timely budget response to the phase of reopening

With the Governor's phases, the plan below was drafted. This plan has phased based assumptions of revenue impacts which guide the operating and capital budget implementation. As with any budget, implementation and changes will be addressed on a case-by-case basis by the City's Leadership Team.

### Summary

In conclusion, the City of Camas is in a slower growth period which will bring many exciting and new challenges. The City will continue to provide our citizens essential and enhanced services, from our street preservation program to public safety, from our park's maintenance to our clean drinking water and from our first responders to our library resources.

The City will continue to invest strategically with resources for capital assets.

In closing, thank you for a successful biennial budget process to the city staff and the hours spent by City Council in formulating policy and conducting the business of the City. I would also like to thank the citizens, commissions, service organizations and the countless community volunteers that make our City thrive.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Ray Anderson'.



## Strategic Goals and Priorities

Over the years, the City of Camas has enjoyed a favorable economic environment with growth in both residential and commercial development and with it the related revenues, including permit fees, development fees, property taxes, sales taxes and sewer and water development fees. The activity level slowed during the housing crisis but began to rebound in 2013 with a surge of building in 2017 and continue into 2020.

However, this growth is not without its costs. Growth of this nature requires extensive infrastructure in streets, stormwater, solid waste, parks, water and sewer infrastructure. The City Council decided to develop a targeted three-year strategic plan which will guide the City to be proactive to manage the growth.

The City of Camas adopted a City Strategic Plan in 2017 to provide guidance and leadership through the next three years. Each year, the Strategic Plan is reviewed to highlight achievements and to assure the plan is progressing.

OUR MISSION		CITY OF CAMAS 2018-2020 STRATEGIC PRIORITIES			
<p><i>The City of Camas commits to preserving its heritage, sustaining and enhancing a high quality of life for all its citizens and developing the community to meet the challenges of the future.</i></p>		1. Meet <b>COMMUNITY NEEDS</b> with optimal use of community resources	2. Build <b>FINANCIAL SUSTAINABILITY</b> for our City	3. Ensure <b>CORE INFRASTRUCTURE</b> to meet community needs	4. Proactively <b>MANAGE GROWTH</b> in line with our vision & decision principles
		2018-2020 KEY OBJECTIVES			
		<ul style="list-style-type: none"><li>All community needs &amp; chosen priorities funded at defined service levels by 2020</li><li>Improve efficiency: Six (6) process improvements completed annually</li></ul>	<ul style="list-style-type: none"><li>Balanced Budget (with reserve funded AND community needs and high priority wants funded)</li><li>Improve Bond Rating from AA to AAA</li></ul>	<ul style="list-style-type: none"><li>Infrastructure capacity</li><li>Corrective Maintenance/ Preventive Maintenance %</li></ul>	<ul style="list-style-type: none"><li>“Jobs” Ready Land/Residential “Ready” Land</li><li>Green Space per capita</li><li>Infrastructure capacity</li></ul>
OUR VISION		2018-2020 KEY INITIATIVES			
Camas is...	<p><b>HOME TOWN FEEL</b></p> <p>Great Place to Raise A Family</p> <p>Great Schools</p> <p>Jobs That Support Our Community</p> <p>SAFE</p> <p>Integrated with Outdoors</p>				
	OUR DECISION PRINCIPLES				
Are we...	<ul style="list-style-type: none"><li>Providing services in line with community needs &amp; priorities?</li><li>Maintaining or building financial sustainability for our City?</li><li>Preserving our integration with the outdoors?</li><li>Creating an inclusive community that feels like a home town?</li></ul>				
	OUR INTERNAL VALUES				
<ul style="list-style-type: none"><li>Service Oriented</li><li>Vision Driven</li><li>Partnering and Collaboration</li><li>Accountability</li><li>Continuous Improvement</li></ul>					
Enhance tools and processes to improve communications: within departments, across departments, and with Council.					

The original duration of the Strategic Plan was 2018-2020 but with the COVID-19 impact on City operations, the Strategic Plan was extended through the 2021-2022 biennium.

Implementing the Strategic Plan in 2021 will be through the Mayor's Initiatives of Land, People and Honesty. The following matrix demonstrates how the Strategic Plan and the Mayor' Initiatives are incorporated in the 2021-2022 Budget.





	Land	People	Honesty
<b>Community Needs</b>	Begin the comprehensive plan	Hire a new Communications Director position as well as a new Parks and Recreation Director	Equity training for staff
<b>Financial Sustainability</b>	Asset management system implemented	Develop an implementation plan from the organizational scan recommendations	Update all financial policies to GFOA best practices
<b>Core Infrastructure</b>	Infrastructure and facilities capital plan	Complete condition assessment on facilities	Begin ERP ssytem replacement
<b>Manage Growth</b>	<ol style="list-style-type: none"> <li>1. Complete the North Shore sub-area plan</li> <li>2. Complete Transportation Capital Facilities plan</li> </ol>	Update the Parks, Recreation, Open Space Plan (PROS)	Public engagement planning efforts

## Budgeting Challenges

While City budgeting is a complex process that requires intense work in the best of circumstances, in 2020 the City faced the challenge of drafting a biennial budget in the midst of a global pandemic. The complete economic impacts of the pandemic will not be known for years, so City growth and the scale of daily operations could only be educated guesses.

### Budget Guidance

The City looked to the the Governor's "Safe Start" Phased Reopening approach as a start. With this plan as a template, the City created predefined budget scenarios for the biennium with underlying assumptions determined by the phase of reopening.

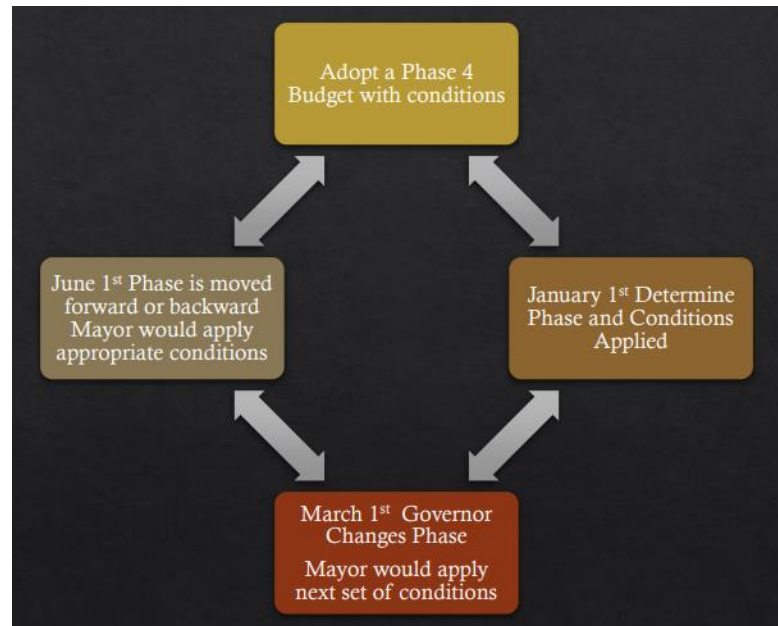
<b>WASHINGTON'S PHASED APPROACH</b> <b>Modifying Physical Distancing Measures as we Reopen the State</b>				
INDIVIDUALS AND BUSINESSES SHOULD FOLLOW ALL REQUIREMENTS LISTED ABOVE DURING ALL PHASES				
	 <b>Phase 1</b>	 <b>Phase 2</b>	 <b>Phase 3</b>	 <b>Phase 4</b>
<b>High-Risk Populations*</b>	Continue to Stay Home, Stay Healthy	Continue to Stay Home, Stay Healthy	Continue to Stay Home, Stay Healthy	Resume public interactions, with physical distancing
<b>Recreation</b>	Some outdoor recreation (hunting, fishing, golf, boating, hiking)	Outdoor recreation involving fewer than 5 people outside your household (camping, beaches, etc.)	<ul style="list-style-type: none"> <li>Outdoor group recreational sports activities (5–50 people)</li> <li>Recreational facilities at &lt;50% capacity (gyms, public pools, etc.)</li> <li>Professional sports without audience participation (horseracing, baseball, etc.)</li> </ul>	Resume all recreational activity
<b>Gatherings (social, spiritual)</b>	<ul style="list-style-type: none"> <li>None</li> <li>Drive-in spiritual service with one household per vehicle</li> </ul>	Gather with no more than 5 people outside your household per week	Allow gatherings with no more than 50 people	Allow gatherings with >50 people
<b>Travel</b>	Essential travel and limited non-essential travel for Phase I permissible activities	Essential travel and limited non-essential travel for Phase I & II permissible activities	Resume non-essential travel	Continue non-essential travel
<b>Business/Employers</b>	<ul style="list-style-type: none"> <li>Essential businesses open</li> <li>Existing construction that meets agreed upon criteria</li> <li>Landscaping</li> <li>Auto/RV/Boat/ORV sales</li> <li>Retail (curb-side pick-up orders only)</li> <li>Car washes</li> <li>Pet walkers</li> </ul>	<ul style="list-style-type: none"> <li>Remaining manufacturing</li> <li>Additional construction phases</li> <li>In-home/domestic services (nannies, housecleaning, etc.)</li> <li>Retail (in-store purchases allowed with restrictions)</li> <li>Real estate</li> <li>Professional services/office-based businesses (telework remains strongly encouraged)</li> <li>Hair and nail salons/barbers</li> <li>Pet grooming</li> <li>Restaurants &lt;50% capacity table size no larger than 5</li> </ul>	<ul style="list-style-type: none"> <li>Restaurants/taverns &lt;75% capacity/ table size no larger than 10</li> <li>Bar areas in restaurant/taverns at &lt;25% capacity</li> <li>Movie theaters at &lt;50% capacity</li> <li>Customer-facing government services (telework remains strongly encouraged)</li> <li>Libraries</li> <li>Museums</li> <li>All other business activities not yet listed except for nightclubs and events with greater than 50 people</li> </ul>	<ul style="list-style-type: none"> <li>Nightclubs</li> <li>Concert venues</li> <li>Large sporting events</li> <li>Resume unrestricted staffing of workites, but continue to practice physical distancing and good hygiene</li> </ul>

\* High-risk populations are currently defined by CDC as: persons 65 years of age and older; people of all ages with underlying medical conditions (particularly not well controlled), including people with chronic lung disease or moderate to severe asthma, people who have serious heart conditions, people who are immunocompromised, people with severe obesity, people with diabetes, people with chronic kidney disease undergoing dialysis, and people with liver disease; people who live in a nursing home or long-term care facility.

The City adopted a "Phase 4" budget, but adapted spending and operations to follow the phase set by the Governor for reopening. Quarterly assessments will allow for necessary adjustments, which will mirror the State phase of reopening.

By introducing scalability, the City was able to craft an essential budget document, while maintaining the necessary flexibility to navigate the future circumstances unknown at the time of budgeting. This "Phase-Based" Budget also:

- Provides certainty to:
  - the public on City service levels
  - the City employees on status and workload
  - the City Council on budget commitments
- Better ties revenue cash flows to operating and capital expenses
- Enables a timely budget response to the phase of reopening



Governor's Phase	Budget Phase	2020 Service Delivery	2020 Staffing Level	Revenue	2021 Budget Plan Operating	Capital	Revenue	2022 Budget Plan Operating	Capital
<b>PHASE 1</b>									
Stay Home, Stay Safe	Essential	No travel	No hirings	Property Tax Status Quo	No hirings	2020 Essential Capital	Property Tax Status Quo	No hirings	Essential Capital
No Gatherings		Essential capital	No seasonals	2020 Fee Schedule	No seasonals		2020 Fee Schedule	No seasonals	
Only Essential Travel			No OT	No late fees or penalties	No OT		No late fees or penalties	No OT	
Essential Businesses			Work at Home	Limited Com Dev Fees	Work at Home		Limited Com Dev Fees	Work at Home	
Some outdoor recreation				No Recreation Fees/Rentals	Furlough employees		No Recreation Fees/Rentals	Furlough employees	
<b>If a Rollback</b>			<b>Furloughs</b>		No travel			No travel	
			<b>Leave accruals to be used</b>		Essential expenses			Essential expenses	
<b>PHASE 2</b>									
Limited Reopening	Essential + COVID costs	No travel	Hiring exceptions per Mayor	Property Tax 1%	2020 Limited Budget	2020 Essential Capital	Property Tax 1%	2021 Limited Budget	Essential Capital
5 People Gatherings		Essential capital	No seasonals	2020 Fee Schedule	No seasonals		2020 Fee Schedule	No seasonals	
Limited Travel			No OT	No late fees or penalties	Hiring exceptions per Mayor		No late fees or penalties	No OT	
New Construction			Work at Home	Com Dev Fees resume	Work at Home		Com Dev Fees resume	Work at Home	
Retail limited			Work onsite permitted	No Recreation Fees/Rentals	Work onsite permitted		No Recreation Fees/Rentals		
50% capacity for restaurants					No travel				
Recreation with fewer than 5					No OT				
<b>PHASE 3</b>									
Moderate Reopening	Limited Budget	Limited travel	Begin hiring	Property Tax 1%	2020 Status Quo Budget	2020 Capital Projects	Property Tax 1%	2021 Status Quo Budget	2022 Capital Budget
Gatherings (of 10 to possibly 50)		Capital Projects	Seasonals	2021 Fee Schedule		Studies	2022 Fee Schedule		Studies
Resume Travel		Studies	No OT	Late fees and penalties			No late fees or penalties		
Govt. libraries, movie theaters			Work at Home (compromised)	Com Dev Fees resume			Late fees and penalties		
75% capacity for restaurants			Offices open	Recreation Fees/Rentals			Com Dev Fees resume		
Outdoor group activities							Recreation Fees/Rentals		
<b>PHASE 4</b>									
Resume Public Interaction	Full Budget	Travel permitted	Work onsite	Property Tax 1%	2021 Proposed	2020-2021 Capital Projects	Property Tax 1%	2022 Proposed Budget	2022 Capital Budget
Allow gatherings >50		Studies	Offices open	2021 Fee Schedule	Decision Packages	Studies	2021 Fee Schedule	Decision Packages	Studies
Continue travel				Late fees and penalties			Late fees and penalties		
Resume unrestricted worksites				Comm Dev Fees			Comm Dev Fees		
				Recreation Fees/Rentals			Recreation Fees/Rentals		

### "Healthy Washington - Roadmap to Recovery" Update

In January 2021 following the budget approval, Governor Inslee modified the "Safe Start" Phased Reopening approach statewide to "Healthy Washington – Roadmap to Recovery". This restarted what was Phase 2 to Phase 1 in the new approach and part of Phase 3 as Phase 2. Future phases will be introduced later as the pandemic starts to subside.

To accommodate these changes, the City will remain in the Phase 2 of the Budget Guidance strategy and will continue with the plan to revisit the phased approach of implementing the budget during the quarter financial reviews with Council.

## Financial Structure

The City of Camas is required by state law to budget by funds which are designated for a specific purpose or set of purposes. A fund is a self-contained, independent financial entity with its own assets and liabilities. Each fund has its own balance sheet. The number and variety of funds required by state statute promotes accountability but can also make municipal budgeting complex. In the budget you will find revenues and expenditures attributable to specific funds. These specific funds are generally restricted to specific purposes and by understanding the fund structure it will be easier to understand the City's financial plan.

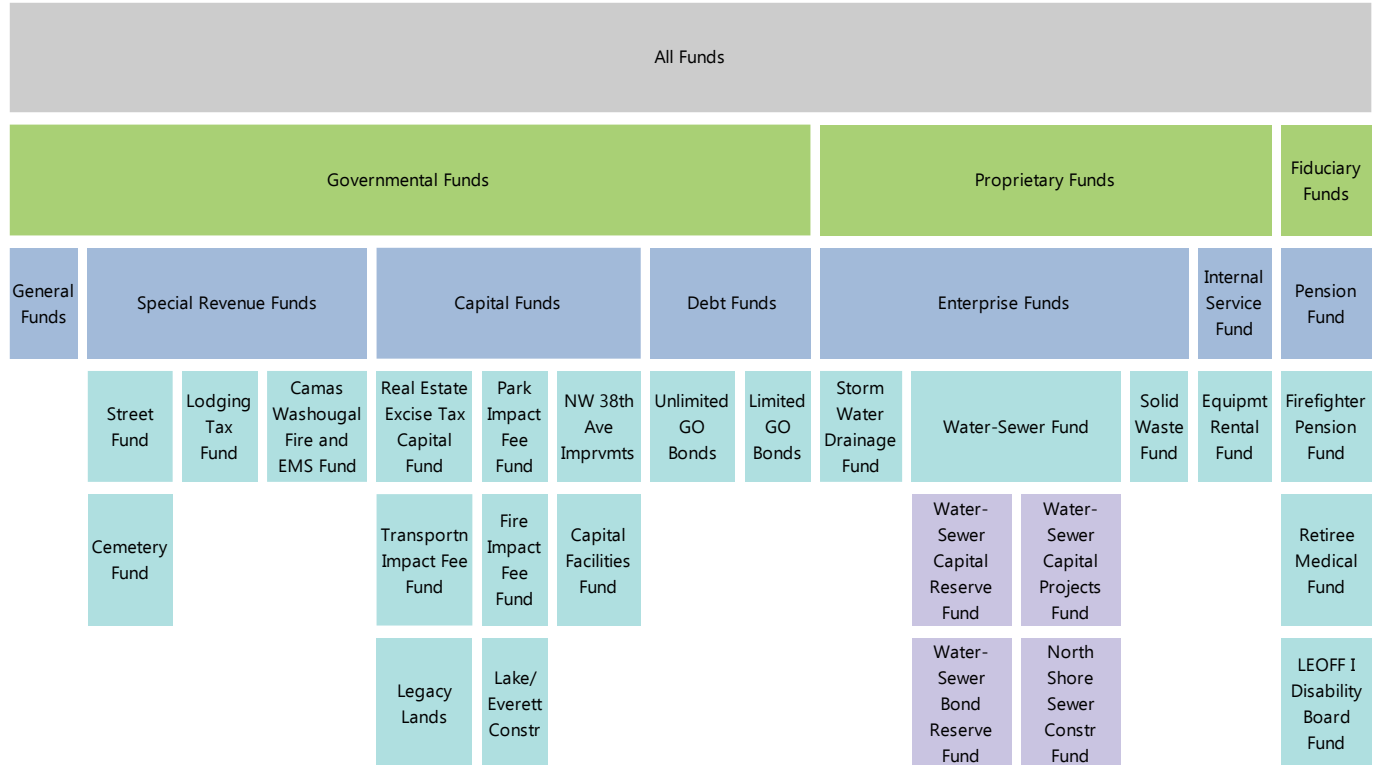
The City of Camas uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the Washington State Auditor's Office under the authority of the Revised Code of Washington (RCW) 43.09. The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single entry accounts that comprise its cash, investments, liabilities, revenues and expenditures as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The City of Camas funds are separated into three main fund type classifications:

- **Governmental:** Funds that account for the activities of the City which are of a governmental nature.
- **Proprietary:** Funds that account for the activities of the City which are proprietary or "business" in nature.
- **Fiduciary:** Funds held by the City as a trustee, e.g. deposits.

The three primary Fund Types are further divided and identified by Fund Codes:

General Fund	(000-999)	The General Fund is the City's primary operating fund and is used to track the revenues and expenses associated with basic City services that are not required to be accounted for in other funds. This includes services such as police, fire, and general administration.
Special Revenue Funds	(100-199)	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purpose. These funds include for example the Street Fund and Fire/Emergency Rescue Fund.
Debt Service Funds	(200-299)	Accounts for the accumulation of resources for and the payment of general long-term debt principal and interest.
Capital Project Funds	(300-399)	Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.
Enterprise Funds	(400-499)	Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business where the intent is for the fund to be self-supporting. An example would be the City's utility funds such as Water-Sewer and Solid Waste.
Internal Service Funds	(500-599)	Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
Pension Trust Funds	(610-619)	Pension Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.

The City of Camas budget consists of the following structure:



### MAJOR FUND DESIGNATIONS

Fund	Major Fund	Non-Major Fund	Included in Budget	Included in Financial Report
General	X		X	X
City Street		X	X	X
Tree Fund		X	X	X
C/W Fire and EMS	X		X	X
Lodging Tax		X	X	X
Cemetery		X	X	X
Unlimited G.O. Bond Debt Service		X	X	X
Limited G.O. Bond Debt Service		X	X	X
Real Estate Excise Tax Capital		X	X	X
Park Impact Fee Capital		X	X	X
Transportation Impact Fee Capital		X	X	X
Fire Impact Fee		X	X	X
NW 38th Ave Phase 3 Construction		X	X	X
Facilities Capital		X	X	X
Legacy Lands Project		X	X	X
Lake and Everett		X	X	X
Storm Water Utility		X	X	X
City Solid Waste		X	X	X



**MAJOR FUND DESIGNATIONS (continued)**

Fund	Major Fund*	Non-Major Fund	Included in Budget	Included in Fin Rpt
Water-Sewer Capital Projects		X	X	X
North Shore Sewer Construction Project		X	X	X
2019 Water Construction Projects		X	X	X
Water-Sewer Capital Reserve		X	X	X
Water-Sewer Bond Reserve		X	X	X
Equipment Rental		X	X	X
Firefighter's Pension		X	X	X
Retiree Medical		X	X	X
LEOFF 1 Disability Board		X	X	X

\*Major Fund designation is any fund whose revenues or expenditures constitute more than 10% of the total appropriated budget.

**Department-Fund Relationship**

The following shows which departments are represented within each budgeted fund for Fiscal Years 2021-2022.

<b>General Fund</b> Council Mayor and City Administrator Finance Administrative Services Law Enforcement Information Technology Public Works Community Development Parks and Recreation Library Camas/Washougal Fire Dept	<b>CWFD Fund</b> Camas/Washougal Fire Dept Mayor and City Administrator Finance Administrative Services Information Technology Public Works	<b>Real Estate Excise Tax Fund</b> Public Works Parks and Recreation Finance	<b>Solid Waste Fund</b> Public Works Finance
	<b>Lodging Tax Fund</b> Mayor and City Administrator Administrative Services	<b>Impact Fee Funds</b> Public Works Parks and Recreation Community Development Camas/Washougal Fire Dept Finance	<b>Water/Sewer Funds</b> Public Works Finance
<b>Streets Fund</b> Public Works	<b>Cemetery Fund</b> Public Works Parks and Recreation Finance	<b>Capital Project Funds</b> Public Works Parks and Recreation Finance	<b>ERR Fund</b> Public Works
<b>Tree Fund</b> Community Development Public Works	<b>Debt Fund</b> Finance	<b>Stormwater Fund</b> Public Works Finance	<b>Pension Funds</b> Administrative Services Finance

The revenue accounts of the City are also prescribed by the BARS manual. Revenue accounts are also called Resource accounts and always start with a “3” in the Basic Account. The remaining numbers indicate the funding source for that revenue.

Revenue Code	Revenue Source
310	Tax Revenues
320	Licenses and Permits
330	Intergovernmental Services and Payments
340	Charges for Goods and Services
350	Fines and Forfeitures
360	Miscellaneous Revenues
380	Non-Revenues
390	Other Financing Sources

There is also a specific chart of accounts for various types of City expenditures. The expenditure account may contain as many as 13 numbers. Each account consists of a 3 digit fund number (e.g. 001=General Fund), an optional department code number (2 digits for the City), a 3 digit basic account number (describing the function being performed), a 3 digit element number further refining the type of function being performed, a 2 digit object number explaining the type of expenditure (e.g. 31=office supplies).

The funds allocated in each department budget listed in Section 2 are categorized according to the following “object” expenditure classification:

Object Code	Classification	Description
10	Salaries & Wages	Amounts paid for services rendered by employees in accordance with the rates, hours, terms and conditions authorized by state law or employment contracts. Includes overtime, on-call, sick, vacation, and holiday paid leave.
20	Payroll Taxes and Benefits	Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of Social Security, Medicare, Industrial Insurance, Unemployment Insurance, retirement, and health insurance benefits.
30	Supplies	Amounts paid for articles and commodities purchases for consumption or resale. Includes office and operating supplies, small tools and minor equipment, etc.
40	Services	Amounts paid for services other than personnel that are needed by the City. Services may be provided by a public agency or private business. Includes such services as professional services (consultants), communications, travel, insurance, utility services, repairs and maintenance, membership dues, subscriptions, etc.
50	Intergovt Services	Amounts paid for intergovernmental purchases for specialized services typically performed by local governments.
60	Capital	Expenditures which result in the acquisition of, rights to, or additions to capital assets including incidental costs such as legal, appraisal, and brokerage fees; land preparations and demolition of buildings; and fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.
78/80	Debt Service	70 refers to the principal payment of debt with 80 for interest payments.
90	Transfers	Expenditures made to other funds for services rendered.

### **Basis of Accounting and Budgeting**

The Basis of Accounting is a term that refers to the revenues, expenditures and transfers – and the related assets and liabilities that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

The City uses a modified accrual basis of accounting for its governmental funds, and a full accrual basis for its enterprise (utility) funds. This is fairly typical for a City the size of Camas. Some general government accounts such as fines are accounted for on a cash basis – revenues and other financial resource increments are recognized when they are received – that is, when they become both “measurable” and “available” to finance expenditures for the current period. Expenditures are recognized when the fund liability is paid.

The Basis of Budgeting differs from the Basis of Accounting only by the assumptions that are made in regard to the timing of the recognition of revenues and expenditures. The budget assumes that all revenues and expenditures, as well as associated cash, will be expended or received during the fiscal year. Conversely, the basis of accounting only recognizes revenues when they become both measurable and available, and it only recognizes expenditures when they are incurred. Cash is not necessarily received or expended at the same time. Some distinct differences as they relate to modified accruals and full accrual include:

<b><i>Modified Accrual - Governmental Funds</i></b>	
<b>Transaction</b>	<b>Exception</b>
Encumbrances	Treated as expenditures in the year they are encumbered, not when the expenditure occurs.
Grants	Considered revenue when awarded, not when earned.
Sales and Use Tax	Considered to be revenue when received rather than when earned.
Project Length Budgets (Carry-Forward Projects)	Adopted during the year are considered to reduce funds available in the year funds were originally appropriated. Overspending the project length budgets is considered to reduce funds available. Closeout of unspent project length budgets is considered to increase funds available.

<b><i>Accrual Basis - Proprietary Funds</i></b>	
<b>Transaction</b>	<b>Exception</b>
Capital Outlay	Budgeted as expenditure in the year purchased.
Depreciation	Not budgeted.
Interest Capitalized on Construction Projects	Budgeted as interest expense.
Debt Proceeds	Considered to be revenues, not an increase in liabilities.
Principal Payments	Shown as expenditures rather than reductions in liabilities.
Grants for Construction	Considered as revenues, not capital contributions.
Receipts of Long-Term Receivables	Considered to be revenues, not reductions of the receivable.

<i>Accrual Basis - Proprietary Funds (continued)</i>	
Transaction	Exception
Proceeds from the Sale of an Asset	Recognized as revenue, but the gain or loss is not.
Purchases of Inventory	Considered to be expenditure when purchased, not when sold or used.
Debt Issuance and Discount Costs	Considered to be expended when paid, not capitalized or amortized over the life of the bonds.

## Budget Process

In Washington State, city government fiscal years are the same as the calendar year, running January 1 through December 3. Municipal government fiscal years do not coincide with the fiscal years of the state government (July 1 - June 30) or the federal government (October 1 - September 30).

In Washington State, cities have the option to budget for two years—a biennial budget. In June of 2014, the City Council elected to convert to a biennial budget. The intent for the change in budget process was provide for more strategic long term planning and staff savings in budget preparation.

### Budget Authority

The legal level of budgetary control (the level at which expenditures may not legally exceed appropriations) is adopted at the fund level. All appropriations lapses at the end of the year.

The City Administrator is authorized to transfer budget amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

State law provides for budgets to be amended or updated. The City of Camas will limit the number of amendments to primarily address unforeseen or changed circumstances, or major changes in Council policies or priorities. Typically in the Spring, the budget may be amended for prior year carry forward items and in the Fall to amend the budget for unforeseen year-end items.

There are five distinct phases in the City's budget cycle:

1. **Budget Formulation** – Staff begins to develop and submit their initial budget decision packages or requests to the Finance Department. The Management Team then reviews the preliminary budget requests against projected revenues and requested expenditures to develop with the Mayor the Mayor's Recommended Budget (*June-September*).
2. **Review and Adoption** – City Council reviews the Mayor's Recommended Budget, holds public hearings and then adopts the budget for the next year (*October-December*).
3. **Implementation** – Staff carries out the approved budget for services, programs and projects (*ongoing January-December*).
4. **Monitoring** – Finance and the department heads monitor revenues and expenditures throughout the year to ensure that funds are available and used in an approved manner. Quarterly reports are made to City Council and the Finance Committee on the status of the budget and the progress being made on various projects. Monitoring also includes keeping an eye on trends, changes in laws, and other material events to be able to evaluate the impact of external changes on the City's sources of revenues and expenditure limitations or mandates (*ongoing January-December*).
5. **Evaluation** – During this stage, audits are conducted by the State and annual financial reports are produced (*Feb-May*).

Each phase involves a coordinated effort between the City Council, the City Administrator, the Finance Team and other City departments. The entire budget process covers a period of approximately six to seven months.

The financial planning model and the Capital Improvement Plan illustrate the estimated amount planned to be expended for capital items in the next six years, and the revenues available or planned to finance the improvements. Capital items are fixed assets such as facilities and equipment. The financial planning model and the capital

improvement plan are the blueprints for preparation of both the operation and capital budgets and they are integrated with the budget preparation process. Any new initiatives desired by the City Council would require a budget appropriation and are analyzed in terms of costs and financing options. New initiatives are typically programmed into the next budget cycle.





## Budget Summary

Fund	Projected Beginning Fund Balance	2021-2022 Revenues	2021-2022 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 10,095,317	\$ 53,515,571	\$ 56,850,799	\$ 6,760,089	\$ (3,335,228)
City Street	\$ 1,514,261	\$ 7,143,797	\$ 6,759,166	\$ 1,898,892	\$ 384,631
Tree Fund	\$ 15,508	\$ 611	\$ -	\$ 16,119	\$ 611
C/W Fire and EMS	\$ 3,915,306	\$ 23,560,221	\$ 25,289,853	\$ 2,185,674	\$ (1,729,632)
Lodging Tax	\$ 27,245	\$ 26,825	\$ 20,000	\$ 34,070	\$ 6,825
Cemetery	\$ 115,547	\$ 521,127	\$ 494,297	\$ 142,377	\$ 26,830
Unlimited G.O. Bond Debt Service	\$ 10,838	\$ -	\$ -	\$ 10,838	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 4,862,421	\$ 4,862,421	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 6,862,137	\$ 10,167,599	\$ 10,152,861	\$ 6,876,875	\$ 14,738
Park Impact Fee Capital	\$ 4,567,847	\$ 3,447,321	\$ 2,266,251	\$ 5,748,917	\$ 1,181,070
Transportation Impact Fee Capital	\$ 2,888,262	\$ 4,139,024	\$ 1,972,422	\$ 5,054,864	\$ 2,166,602
Fire Impact Fee	\$ 1,070,078	\$ 571,397	\$ 360,000	\$ 1,281,475	\$ 211,397
NW 38th Ave Phase 3 Construction	\$ 403,540	\$ 1,279,000	\$ 1,279,000	\$ 403,540	\$ -
Facilities Capital	\$ 58,281	\$ 1,389,874	\$ 1,389,874	\$ 58,281	\$ -
Legacy Lands Project	\$ 532,812	\$ 20,000	\$ 500,000	\$ 52,812	\$ (480,000)
Lake and Everett	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Storm Water Utility	\$ 2,712,762	\$ 3,969,003	\$ 5,385,658	\$ 1,296,107	\$ (1,416,655)
City Solid Waste	\$ 3,199,962	\$ 6,471,800	\$ 6,596,926	\$ 3,074,836	\$ (125,126)
Water-Sewer	\$ 11,576,004	\$ 29,599,386	\$ 33,314,542	\$ 7,860,848	\$ (3,715,156)
Water-Sewer Capital Projects	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ (100,000)
2019 Water Construction Projects	\$ 8,553,816	\$ 925,000	\$ 5,130,000	\$ 4,348,816	\$ (4,205,000)
Water-Sewer Capital Reserve	\$ 12,406,817	\$ 13,094,548	\$ 1,365,000	\$ 24,136,365	\$ 11,729,548
Water-Sewer Bond Reserve	\$ 1,713,107	\$ 68,088	\$ -	\$ 1,781,195	\$ 68,088
Equipment Rental	\$ 2,453,721	\$ 3,592,918	\$ 4,278,777	\$ 1,767,862	\$ (685,859)
Firefighter's Pension	\$ 1,385,870	\$ 74,221	\$ 174,937	\$ 1,285,155	\$ (100,716)
Retiree Medical	\$ 42,976	\$ 257,718	\$ 258,525	\$ 42,169	\$ (807)
LEOFF 1 Disability Board	\$ 446,266	\$ 323,675	\$ 323,675	\$ 446,266	\$ -
<b>Total City Budget 2021-2022</b>	<b>\$ 76,668,280</b>	<b>\$ 170,586,145</b>	<b>\$ 170,689,983</b>	<b>\$ 76,564,442</b>	<b>\$ (103,839)</b>

**Summary of Revenues, Expenditures, and Fund Balance**

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
Estimated Beginning Fund Balance 1/1/2021	\$ 10,095,317	\$ 5,587,867	\$ 10,838	\$ 16,382,957	\$ 40,262,468	\$ 2,453,721	\$ 1,875,112	\$ 76,668,280
<b>Revenues</b>								
Taxes	\$ 39,621,845	\$ 4,888,392	\$ -	\$ 4,417,714				\$ 48,927,951
Licenses and Permits	\$ 1,672,194	\$ 146,676						\$ 1,818,870
Intergovernmental	\$ 1,297,596	\$ 1,273,799		\$ 5,885,118				\$ 8,456,513
Charges for Services	\$ 9,862,182	\$ 10,968,367		\$ 7,818,511	\$ 51,880,678	\$ 3,537,049		\$ 84,066,787
Fines and Forfeitures	\$ 360,095	\$ 35,380						\$ 395,475
Miscellaneous Revenue	\$ 701,659	\$ 170,101		\$ 876,998	\$ 1,322,147	\$ 55,869	\$ 74,221	\$ 3,200,995
Non-Revenues	\$ -			\$ 100,000	\$ -			\$ 100,000
Transfers	\$ -	\$ 13,769,866	\$ 4,862,421	\$ 2,015,874	\$ 2,390,000		\$ 581,393	\$ 23,619,554
Total Revenue	\$ 53,515,571	\$ 31,252,581	\$ 4,862,421	\$ 21,114,215	\$ 55,592,825	\$ 3,592,918	\$ 655,614	\$ 170,586,145
<b>Total Available</b>								
<b>Resources</b>	<b>\$ 63,610,888</b>	<b>\$ 36,840,448</b>	<b>\$ 4,873,259</b>	<b>\$ 37,497,172</b>	<b>\$ 95,855,293</b>	<b>\$ 6,046,639</b>	<b>\$ 2,530,726</b>	<b>\$ 247,254,425</b>
<b>Expenditures</b>								
Salaries and Benefits	\$ 28,949,264	\$ 22,261,654			\$ 8,725,640	\$ 1,217,938	\$ 588,730	\$ 61,743,226
Supplies and Services	\$ 10,500,642	\$ 6,384,181		\$ 97,704	\$ 17,883,873	\$ 1,429,090		\$ 36,295,490
Intergovernmental	\$ 2,290,098	\$ 423,665			\$ 1,494,672			\$ 4,208,435
Capital	\$ 1,075,069	\$ 3,034,496		\$ 11,510,743	\$ 12,450,250	\$ 1,631,749		\$ 29,702,307
Debt Service		\$ -	\$ 4,862,421		\$ 10,258,550			\$ 15,120,971
Transfers	\$ 14,035,726	\$ 459,320		\$ 6,411,961	\$ 2,544,141		\$ 168,406	\$ 23,619,554
Total Expenditures	\$ 56,850,799	\$ 32,563,316	\$ 4,862,421	\$ 18,020,408	\$ 53,357,126	\$ 4,278,777	\$ 757,136	\$ 170,689,983
Estimated Ending Fund Balance	\$ 6,760,089	\$ 4,277,132	\$ 10,838	\$ 19,476,764	\$ 42,498,167	\$ 1,767,862	\$ 1,773,590	\$ 76,564,442
<b>Total Expenditures and Reserve Balance</b>								
<b>Reserve Balance</b>	<b>\$ 63,610,888</b>	<b>\$ 36,840,448</b>	<b>\$ 4,873,259</b>	<b>\$ 37,497,172</b>	<b>\$ 95,855,293</b>	<b>\$ 6,046,639</b>	<b>\$ 2,530,726</b>	<b>\$ 247,254,425</b>

**Consolidated Change to Fund Balance**

	2019 Actual	2020 Estimated	2021 Budget	2022 Budget
Estimated Beginning Fund Balance 1/1/2021	\$ 44,358,260	\$ 70,131,316	\$ 76,668,280	\$ 75,753,953
<b>Revenues</b>				
Taxes	\$ 22,531,686	\$ 24,219,313	\$ 23,932,558	\$ 24,995,393
Licenses and Permits	\$ 1,950,362	\$ 1,512,938	\$ 1,105,952	\$ 712,918
Intergovernmental	\$ 10,378,939	\$ 15,166,858	\$ 8,016,777	\$ 7,473,571
Charges for Services	\$ 32,636,525	\$ 34,390,531	\$ 40,351,454	\$ 36,681,498
Fines and Forfeitures	\$ 224,509	\$ 168,930	\$ 195,182	\$ 200,293
Miscellaneous Revenue	\$ 2,215,211	\$ 2,113,095	\$ 1,619,179	\$ 1,581,917
Non-Revenues	\$ 22,203,129	\$ 13,970,586	\$ 100,000	\$ -
Transfers	\$ 22,020,853	\$ 18,299,657	\$ 12,885,096	\$ 10,734,458
Total Revenue	\$ 114,161,214	\$ 109,841,908	\$ 88,206,198	\$ 82,380,048
<b>Expenditures</b>				
Salary and Wages	\$ 19,096,758	\$ 19,501,026	\$ 21,313,160	\$ 22,440,140
Benefits	\$ 7,694,081	\$ 7,747,542	\$ 8,864,569	\$ 9,125,371
Supplies and Materials	\$ 2,153,649	\$ 1,658,847	\$ 2,303,730	\$ 2,290,263
Services	\$ 10,894,320	\$ 10,540,490	\$ 15,098,658	\$ 15,483,995
Intergovernmental	\$ 1,770,992	\$ 1,802,815	\$ 2,072,737	\$ 2,135,700
Capital	\$ 17,715,080	\$ 36,026,398	\$ 19,538,633	\$ 11,282,508
Debt Service	\$ 7,042,425	\$ 7,728,169	\$ 7,043,942	\$ 8,077,030
Transfers	\$ 22,020,853	\$ 18,299,657	\$ 12,885,096	\$ 10,734,458
Total Expenditures	\$ 88,388,158	\$ 103,304,944	\$ 89,120,525	\$ 81,569,465
Increase (Decrease) in Fund Balance	\$ 25,773,056	\$ 6,536,964	\$ (914,327)	\$ 810,583
Estimated Ending Fund Balance	\$ 70,131,316	\$ 76,668,280	\$ 75,753,953	\$ 76,564,536

## Revenue Table

Fund	Taxes	Licenses & Permits	Inter-Govt Revenue	Charges for Svcs	Fines & Forfeits	Misc. Revenue	Other Financing Srcs	Interfund Trnsfs	Beginning Fund Bal	Total
<b>General Government Operations</b>										
General Fund	\$ 39,621,845	\$ 1,672,194	\$ 1,297,596	\$ 9,862,182	\$ 360,095	\$ 701,659		\$ -	\$ 10,095,317	\$ 63,610,888
<b>Special Revenue</b>										
Street Fund			\$ 1,271,219	\$ -		\$ 78,832		\$ 5,793,746	\$ 1,514,261	\$ 8,658,058
Tree Fund		\$ -			\$ -	\$ 611			\$ 15,508	\$ 16,119
Camas/Washougal Fire and EMS	\$ 4,863,226	\$ 146,676	\$ 2,580	\$ 10,848,759	\$ 35,380	\$ 87,480	\$ -	\$ 7,576,120	\$ 3,915,306	\$ 27,475,527
Lodging Tax	\$ 25,166					\$ 1,659			\$ 27,245	\$ 54,070
Cemetery				\$ 119,608		\$ 1,519		\$ 400,000	\$ 115,547	\$ 636,674
<b>Sub Total</b>	<b>\$ 4,888,392</b>	<b>\$ 146,676</b>	<b>\$ 1,273,799</b>	<b>\$ 10,968,367</b>	<b>\$ 35,380</b>	<b>\$ 170,101</b>	<b>\$ -</b>	<b>\$ 13,769,866</b>	<b>\$ 5,587,867</b>	<b>\$ 36,840,448</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service	\$ -								\$ 10,838	\$ 10,838
Limited G.O. Bond Debt Service								\$ 4,862,421	\$ -	\$ 4,862,421
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,862,421</b>	<b>\$ 10,838</b>	<b>\$ 4,873,259</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital	\$ 4,417,714		\$ 5,072,118			\$ 517,767		\$ 160,000	\$ 6,862,137	\$ 17,029,736
Park Impact Fee Capital				\$ 3,262,352		\$ 184,969			\$ 4,567,847	\$ 8,015,168
Transportation Impact Fee Capital				\$ 4,032,260		\$ 106,764		\$ -	\$ 2,888,262	\$ 7,027,286
Fire Impact Fee				\$ 523,899		\$ 47,498			\$ 1,070,078	\$ 1,641,475
NW 38th Ave Phase 3 Constr			\$ 813,000					\$ 466,000	\$ 403,540	\$ 1,682,540
Facilities Capital Fund			\$ -					\$ 1,389,874	\$ 58,281	\$ 1,448,155
Legacy Lands Project			\$ -			\$ 20,000			\$ 532,812	\$ 552,812
Lake and Everett Construction							\$ 100,000		\$ -	\$ 100,000
<b>Sub Total</b>	<b>\$ 4,417,714</b>	<b>\$ -</b>	<b>\$ 5,885,118</b>	<b>\$ 7,818,511</b>	<b>\$ -</b>	<b>\$ 876,998</b>	<b>\$ 100,000</b>	<b>\$ 2,015,874</b>	<b>\$ 16,382,957</b>	<b>\$ 37,497,172</b>
<b>Enterprise</b>										
Storm Water Utility			\$ -	\$ 3,819,107		\$ 149,896		\$ -	\$ 2,712,762	\$ 6,681,765
City Solid Waste				\$ 6,316,204		\$ 155,596			\$ 3,199,962	\$ 9,671,762
Water-Sewer				\$ 28,883,802		\$ 715,584		\$ -	\$ 11,576,004	\$ 41,175,390
Water-Sewer Capital Projects							\$ -	\$ 1,465,000	\$ -	\$ 1,465,000
North Shore Sewer Constr Project						\$ -			\$ 100,000	\$ 100,000
2019 Water Construction Projects								\$ 925,000	\$ 8,553,816	\$ 9,478,816
Water-Sewer Capital Reserve				\$ 12,861,565		\$ 232,983	\$ -	\$ -	\$ 12,406,817	\$ 25,501,365
Water-Sewer Bond Reserve						\$ 68,088			\$ 1,713,107	\$ 1,781,195
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,880,678</b>	<b>\$ -</b>	<b>\$ 1,322,147</b>	<b>\$ -</b>	<b>\$ 2,390,000</b>	<b>\$ 40,262,468</b>	<b>\$ 95,855,293</b>
<b>Internal Support</b>										
Equipment Rental				\$ 3,537,049		\$ 55,869			\$ 2,453,721	\$ 6,046,639
<b>Reserves</b>										
Firefighter's Pension						\$ 74,221			\$ 1,385,870	\$ 1,460,091
Retiree Medical								\$ 257,718	\$ 42,976	\$ 300,694
LEOFF 1 Disability Board								\$ 323,675	\$ 446,266	\$ 769,941
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,221</b>	<b>\$ -</b>	<b>\$ 581,393</b>	<b>\$ 1,875,112</b>	<b>\$ 2,530,726</b>
<b>Total</b>	<b>\$ 48,927,951</b>	<b>\$ 1,818,870</b>	<b>\$ 8,456,513</b>	<b>\$ 84,066,787</b>	<b>\$ 395,475</b>	<b>\$ 3,200,995</b>	<b>\$ 100,000</b>	<b>\$ 23,619,554</b>	<b>\$ 76,668,280</b>	<b>\$ 247,254,425</b>

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## Expense Table

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-Govt Svcs/Taxes	Interfund Trnsfs	Debt Serv	Capital Outlay	Total	Ending Fund Bal
<b>General Government Operations</b>										
General Fund	\$ 20,396,020	\$ 8,553,244	\$ 963,530	\$ 9,537,112	\$ 2,290,098	\$ 14,035,726	\$ -	\$ 1,075,069	\$ 56,850,799	\$ 6,760,089
<b>Special Revenue</b>										
Street Fund	\$ 1,128,434	\$ 520,519	\$ 154,162	\$ 2,317,073	\$ 77,882	\$ 376,599		\$ 2,184,496	\$ 6,759,165	\$ 1,898,892
Tree Fund				\$ -					\$ -	\$ 16,119
Camas/Washougal Fire and EMS	\$ 15,243,120	\$ 5,115,441	\$ 850,427	\$ 2,802,362	\$ 345,783	\$ 82,721		\$ 850,000	\$ 25,289,854	\$ 2,185,674
Lodging Tax				\$ 20,000					\$ 20,000	\$ 34,070
Cemetery	\$ 171,371	\$ 82,769	\$ 43,934	\$ 196,223					\$ 494,297	\$ 142,377
<b>Sub Total</b>	<b>\$16,542,925</b>	<b>\$ 5,718,729</b>	<b>\$1,048,523</b>	<b>\$ 5,335,658</b>	<b>\$ 423,665</b>	<b>\$ 459,320</b>	<b>\$ -</b>	<b>\$ 3,034,496</b>	<b>\$ 32,563,316</b>	<b>\$ 4,277,132</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service									\$ -	\$ 10,838
Limited G.O. Bond Debt Service							\$ 4,862,421		\$ 4,862,421	\$ -
<b>Sub Total</b>							<b>\$ 4,862,421</b>		<b>\$ 4,862,421</b>	<b>\$ 10,838</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital				\$ 97,704		\$ 2,653,039		\$ 7,402,118	\$ 10,152,861	\$ 6,876,875
Park Impact Fee Capital				\$ -		\$ 1,426,500		\$ 839,751	\$ 2,266,251	\$ 5,748,917
Transportation Impact Fee Capital						\$ 1,972,422			\$ 1,972,422	\$ 5,054,864
Fire Impact Fee						\$ 360,000			\$ 360,000	\$ 1,281,475
NW 38th Ave Phase 3 Construction								\$ 1,279,000	\$ 1,279,000	\$ 403,540
Facilities Capital Fund								\$ 1,389,874	\$ 1,389,874	\$ -
Legacy Lands Project								\$ 500,000	\$ 500,000	\$ 52,812
Lake and Everett Construction								\$ 100,000	\$ 100,000	\$ -
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,704</b>	<b>\$ -</b>	<b>\$ 6,411,961</b>	<b>\$ -</b>	<b>\$11,510,743</b>	<b>\$ 18,020,408</b>	<b>\$19,418,483</b>
<b>Enterprise</b>										
Storm Water Utility	\$ 1,009,991	\$ 532,697	\$ 77,019	\$ 2,272,771	\$ 135,522		\$ 119,908	\$ 1,237,750	\$ 5,385,658	\$ 1,296,107
City Solid Waste	\$ 739,636	\$ 354,954	\$ 99,264	\$ 4,632,400	\$ 270,672			\$ 500,000	\$ 6,596,926	\$ 3,074,836
Water-Sewer	\$ 4,199,777	\$ 1,888,585	\$ 1,844,149	\$ 8,958,270	\$ 1,088,478	\$ 1,179,141	\$ 10,138,642	\$ 4,017,500	\$ 33,314,542	\$ 7,860,848
Water-Sewer Capital Projects								\$ 1,465,000	\$ 1,465,000	\$ -
North Shore Sewer Constr Project								\$ 100,000	\$ 100,000	\$ -
2019 Water Construction Projects								\$ 5,130,000	\$ 5,130,000	\$ 4,348,816
Water-Sewer Capital Reserve						\$ 1,365,000			\$ 1,365,000	\$ 24,136,365
Water-Sewer Bond Reserve										\$ 1,781,195
<b>Sub Total</b>	<b>\$ 5,949,404</b>	<b>\$ 2,776,236</b>	<b>\$2,020,432</b>	<b>\$15,863,441</b>	<b>\$ 1,494,672</b>	<b>\$ 2,544,141</b>	<b>\$10,258,550</b>	<b>\$12,450,250</b>	<b>\$ 53,357,126</b>	<b>\$42,498,167</b>
<b>Internal Support</b>										
Equipment Rental	\$ 864,937	\$ 353,001	\$ 561,518	\$ 867,572				\$ 1,631,749	\$ 4,278,777	\$ 1,767,862
<b>Reserves</b>										
Firefighter's Pension		\$ 6,530				\$ 168,406			\$ 174,936	\$ 1,285,155
Retiree Medical		\$ 258,525							\$ 258,525	\$ 42,169
LEOFF 1 Disability Board		\$ 323,675							\$ 323,675	\$ 446,266
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ 588,730</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 168,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 757,136</b>	<b>\$ 1,773,590</b>
<b>Total</b>	<b>\$43,753,286</b>	<b>\$17,989,940</b>	<b>\$4,594,003</b>	<b>\$31,701,487</b>	<b>\$ 4,208,435</b>	<b>\$23,619,554</b>	<b>\$15,120,971</b>	<b>\$29,702,307</b>	<b>\$ 170,689,983</b>	<b>\$76,017,726</b>

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## General Fund Expense Budget

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Legislative</b>										
Salaries and Benefits	\$ 163,512	\$ 166,334	1.73%	\$ 178,289	7.19%	\$ 11,955	\$ 182,211	2.20%	\$ 3,922	COVID-19 Impact on temp staffing
Supplies and Services	\$ 15,157	\$ 4,850	-68.00%	\$ 14,134	191.42%	\$ 9,284	\$ 14,456	2.28%	\$ 322	COVID-19 impact travel & mtg exp
Total Legislative	\$ 178,669	\$ 171,184	-4.19%	\$ 192,423	12.41%	\$ 21,239	\$ 196,667	2.21%	\$ 4,244	
<b>Judicial</b>										
Salaries and Benefits	\$ 210,536	\$ 230,778	9.61%	\$ 241,783	4.77%	\$ 11,005	\$ 247,637	2.42%	\$ 5,854	New Ct Clerk hired in 2019
Supplies and Services	\$ 189,786	\$ 172,628	-9.04%	\$ 223,306	29.36%	\$ 50,678	\$ 158,375	-29.08%	\$ (64,931)	Security Upgrades delayed to 2021
Intergovernmental	\$ 95,808	\$ 91,842	-4.14%	\$ 93,517	1.82%	\$ 1,675	\$ 95,640	2.27%	\$ 2,123	County costs remain status quo
Total Judicial	\$ 496,130	\$ 495,248	-0.18%	\$ 558,606	12.79%	\$ 63,358	\$ 501,652	-10.20%	\$ (56,954)	
<b>Executive</b>										
Salaries and Benefits	\$ 315,694	\$ 337,454	6.89%	\$ 442,824	31.22%	\$ 105,370	\$ 457,114	3.23%	\$ 14,290	New Communications Director
Supplies and Services	\$ 52,006	\$ 118,161	127.21%	\$ 259,997	120.04%	\$ 141,836	\$ 95,380	-63.31%	\$ (164,617)	Comm Survey, Fac Study, Equity
Intergovernmental	\$ 16,651	\$ 4,221	-74.65%	\$ 21,562	410.83%	\$ 17,341	\$ 22,052	2.27%	\$ 490	Community Outreach
Total Executive	\$ 384,351	\$ 459,836	19.64%	\$ 724,383	57.53%	\$ 264,547	\$ 574,546	-20.68%	\$ (149,837)	
<b>Finance</b>										
Salaries and Benefits	\$ 1,156,364	\$ 1,176,059	1.70%	\$ 1,228,104	4.43%	\$ 52,045	\$ 1,252,768	2.01%	\$ 24,664	Staffing changes
Supplies and Services	\$ 219,310	\$ 222,769	1.58%	\$ 448,088	101.14%	\$ 225,319	\$ 668,845	49.27%	\$ 220,757	CDP 3 ERP
Intergovernmental	\$ 39,245	\$ 63,558	61.95%	\$ 65,234	2.64%	\$ 1,676	\$ 66,714	2.27%	\$ 1,480	State Auditor Increases
Total Finance	\$ 1,414,919	\$ 1,462,386	3.35%	\$ 1,741,426	19.08%	\$ 279,040	\$ 1,988,327	14.18%	\$ 246,901	
<b>Legal</b>										
Supplies and Services	\$ 145,837	\$ 126,409	-13.32%	\$ 168,040	32.93%	\$ 41,631	\$ 172,722	2.79%	\$ 4,682	Contract increases and travel
Total Legal	\$ 145,837	\$ 126,409	-13.32%	\$ 168,040	32.93%	\$ 41,631	\$ 172,722	2.79%	\$ 4,682	
<b>Human Resources</b>										
Salaries and Benefits	\$ 170,734	\$ 174,711	2.33%	\$ 279,638	60.06%	\$ 104,927	\$ 291,065	4.09%	\$ 11,427	Staff Allocation
Supplies and Services	\$ 15,756	\$ 57,674	266.04%	\$ 110,124	90.94%	\$ 52,450	\$ 112,624	2.27%	\$ 2,500	FML Placeholder
Total Human Resources	\$ 186,490	\$ 232,385	24.61%	\$ 389,762	67.72%	\$ 157,377	\$ 403,689	3.57%	\$ 13,927	
<b>Administrative Services</b>										
Salaries and Benefits	\$ 149,850	\$ 154,704	3.24%	\$ 159,780	3.28%	\$ 5,076	\$ 163,343	2.23%	\$ 3,563	
Supplies and Services	\$ 204,067	\$ 125,422	-38.54%	\$ 199,254	58.87%	\$ 73,832	\$ 203,778	2.27%	\$ 4,524	Retirement hold
Intergovernmental	\$ 56,800	\$ 42,447	-25.27%	\$ 63,655	49.96%	\$ 21,208	\$ 65,100	2.27%	\$ 1,445	
Total Administrative Services	\$ 410,717	\$ 322,573	-21.46%	\$ 422,689	31.04%	\$ 100,116	\$ 432,221	2.26%	\$ 9,532	
<b>Law Enforcement</b>										
Salaries and Benefits	\$ 4,478,192	\$ 4,842,498	8.14%	\$ 5,025,466	3.78%	\$ 182,968	\$ 5,110,964	1.70%	\$ 85,498	SRO & OT for Rec Clerk Support
Supplies and Services	\$ 629,225	\$ 617,058	-1.93%	\$ 766,706	24.25%	\$ 149,648	\$ 775,530	1.15%	\$ 8,824	New Vehicles rental rates
Intergovernmental	\$ 271,368	\$ 230,345	-15.12%	\$ 373,496	62.15%	\$ 143,151	\$ 396,839	6.25%	\$ 23,343	SWAT/CRESA Costs
Capital	\$ 57,962	\$ 174,300		\$ -	100.00%	\$ (174,300)	\$ -	-100.00%	\$ -	
Total Law Enforcement	\$ 5,436,747	\$ 5,864,201	7.86%	\$ 6,165,668	5.14%	\$ 301,467	\$ 6,283,333	1.91%	\$ 117,665	
<b>Detention and Correction</b>										
Salaries and Benefits	\$ 100,646	\$ 91,262	-9.32%	\$ 107,503	17.80%	\$ 16,241	\$ 110,328	2.63%	\$ 2,825	
Supplies and Services	\$ 54,143	\$ 56,134	3.68%	\$ 82,900	47.68%	\$ 26,766	\$ 84,779	2.27%	\$ 1,879	
Intergovernmental	\$ 141,184	\$ 274,288	94.28%	\$ 255,801	-6.74%	\$ (18,487)	\$ 261,607	2.27%	\$ 5,806	Jail Costs
Total Detention and Correction	\$ 295,973	\$ 421,684	42.47%	\$ 446,204	5.81%	\$ 24,520	\$ 456,714	2.36%	\$ 10,510	
<b>Information Services</b>										
Salaries and Benefits	\$ 547,945	\$ 558,364	1.90%	\$ 581,624	4.17%	\$ 23,260	\$ 595,167	2.33%	\$ 13,543	
Supplies and Services	\$ 239,671	\$ 278,887	16.36%	\$ 317,756	13.94%	\$ 38,869	\$ 324,968	2.27%	\$ 7,212	
Capital	\$ 27,987	\$ 50,000	100.00%	\$ 150,000	200.00%	\$ 100,000	\$ 50,000	-66.67%	\$ (100,000)	Phone System & Voicemail in 2021
Total Information Services	\$ 815,603	\$ 887,251	8.78%	\$ 1,049,380	18.27%	\$ 162,129	\$ 970,135	-7.55%	\$ (79,245)	
<b>Engineering</b>										
Salaries and Benefits	\$ 1,329,511	\$ 1,412,551	6.25%	\$ 1,630,801	15.45%	\$ 218,250	\$ 1,682,641	3.18%	\$ 51,840	Eng III, 5 Adm Support
Supplies and Services	\$ 110,556	\$ 82,730	-25.17%	\$ 191,150	131.05%	\$ 108,420	\$ 189,006	-1.12%	\$ (2,144)	Temps
Intergovernmental	\$ 21,721	\$ -		\$ -		\$ -	\$ -		\$ -	
Total Engineering	\$ 1,461,788	\$ 1,495,281	2.29%	\$ 1,821,951	21.85%	\$ 326,670	\$ 1,871,647	2.73%	\$ 49,696	
<b>Community Development</b>										
Salaries and Benefits	\$ 284,777	\$ 189,799	-33.35%	\$ 304,701	60.54%	\$ 114,902	\$ 314,405	3.18%	\$ 9,704	Fill vacant position
Supplies and Services	\$ 16,469	\$ 6,258	-62.00%	\$ 468,090	7379.87%	\$ 461,832	\$ 64,121	-86.30%	\$ (403,969)	CDP 3 ERP
Total Community Development	\$ 301,246	\$ 196,057	-34.92%	\$ 772,791	294.17%	\$ 576,734	\$ 378,526	-51.02%	\$ (394,265)	
<b>Planning</b>										
Salaries and Benefits	\$ 576,910	\$ 601,556	4.27%	\$ 617,742	2.69%	\$ 16,186	\$ 636,768	3.08%	\$ 19,026	
Supplies and Services	\$ 74,222	\$ 99,774	34.43%	\$ 424,571	325.53%	\$ 324,797	\$ 168,305	-60.36%	\$ (256,266)	ODP 8 Comp Plan
Intergovernmental	\$ 48,121	\$ 105,224	118.67%	\$ 107,634	2.29%	\$ 2,410	\$ 110,078	2.27%	\$ 2,444	
Total Planning	\$ 699,253	\$ 806,554	15.35%	\$ 1,149,947	42.58%	\$ 343,393	\$ 915,151	-20.42%	\$ (234,796)	
<b>Animal Control</b>										
Supplies and Services	\$ 140	\$ 512	265.71%	\$ 526	2.73%	\$ 14	\$ 538	2.28%	\$ 12	
Intergovernmental	\$ 108,018	\$ 103,127	-4.53%	\$ 128,000	24.12%	\$ 24,873	\$ 132,000	3.13%	\$ 4,000	New Humane Soc Contract
Total Animal Control	\$ 108,158	\$ 103,639	-4.18%	\$ 128,526	24.01%	\$ 24,887	\$ 132,538	3.12%	\$ 4,012	

**General Fund Expense Budget (continued)**

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Parks and Recreation</b>										
Salaries and Benefits	\$ 437,922	\$ 417,895	-4.57%	\$ 460,698	10.24%	\$ 42,803	\$ 468,972	1.80%	\$ 8,274	Parks Comp Plan
Supplies and Services	\$ 376,302	\$ 198,934	-47.13%	\$ 484,269	143.43%	\$ 285,335	\$ 346,829	-28.38%	\$ (137,440)	
Intergovernmental			-100.00%			\$ -			\$ -	
<b>Total Parks and Recreation</b>	<b>\$ 814,224</b>	<b>\$ 616,829</b>	<b>-24.24%</b>	<b>\$ 944,967</b>	<b>53.20%</b>	<b>\$ 328,138</b>	<b>\$ 815,801</b>	<b>-13.67%</b>	<b>\$ (129,166)</b>	
<b>Parks Maintenance</b>										
Salaries and Benefits	\$ 550,874	\$ 763,368	38.57%	\$ 833,695	9.21%	\$ 70,327	\$ 858,307	2.95%	\$ 24,612	ODP 5 Maint Worker
Supplies and Services	\$ 459,988	\$ 404,064	-12.16%	\$ 668,586	65.47%	\$ 264,522	\$ 627,514	-6.14%	\$ (41,072)	ODP 12 Hydroseeder, CDP Tennis Crt
Intergovernmental		\$ 10,006	100.00%	\$ 15,410	54.01%	\$ 5,404	\$ 15,759	2.26%	\$ 349	
Capital	\$ 324,436	\$ 20,000	-93.84%	\$ 125,000	525.00%	\$ 105,000	\$ 399,000	219.20%	\$ 274,000	CDP 33, CDP 34, CDP 35
<b>Total Parks Maintenance</b>	<b>\$ 1,335,298</b>	<b>\$ 1,197,438</b>	<b>-10.32%</b>	<b>\$ 1,642,691</b>	<b>37.18%</b>	<b>\$ 445,253</b>	<b>\$ 1,900,580</b>	<b>15.70%</b>	<b>\$ 257,889</b>	
<b>Building</b>										
Salaries and Benefits	\$ 648,084	\$ 684,230	5.58%	\$ 716,929	4.78%	\$ 32,699	\$ 732,974	2.24%	\$ 16,045	Vehicle in 2019
Supplies and Services	\$ 38,943	\$ 58,358	49.85%	\$ 63,789	9.31%	\$ 5,431	\$ 65,237	2.27%	\$ 1,448	
Capital	\$ 21,721	\$ -	-100.00%							
<b>Total Building</b>	<b>\$ 708,748</b>	<b>\$ 742,588</b>	<b>4.77%</b>	<b>\$ 780,718</b>	<b>5.13%</b>	<b>\$ 38,130</b>	<b>\$ 798,211</b>	<b>2.24%</b>	<b>\$ 17,493</b>	
<b>Central Services</b>										
Salaries and Benefits	\$ 95,565	\$ 116,433	21.84%	\$ 201,164	72.77%	\$ 84,731	\$ 204,820	1.82%	\$ 3,656	ODP 2 Maint Worker and Reclass
Supplies and Services	\$ 146,132	\$ 136,056	-6.90%	\$ 181,428	33.35%	\$ 45,372	\$ 185,547	2.27%	\$ 4,119	Facilities Condition Assessment
Vehicle				\$ 25,000	100.00%	\$ 25,000		-100.00%	\$ (25,000)	ODP 2 Truck
<b>Total Central Services</b>	<b>\$ 241,697</b>	<b>\$ 252,489</b>	<b>4.47%</b>	<b>\$ 407,592</b>	<b>61.43%</b>	<b>\$ 155,103</b>	<b>\$ 390,367</b>	<b>-4.23%</b>	<b>\$ (17,225)</b>	
<b>Library</b>										
Salaries and Benefits	\$ 1,205,308	\$ 1,198,173	-0.59%	\$ 1,294,008	8.00%	\$ 95,835	\$ 1,335,031	3.17%	\$ 41,023	Positions filled
Supplies and Services	\$ 351,647	\$ 420,930	19.70%	\$ 605,532	43.86%	\$ 184,602	\$ 563,845	-6.88%	\$ (41,687)	Repairs, Sec Sys, ODP 7
Capital	\$ 154,752	\$ 161,126	0.00%	\$ 161,205	0.05%	\$ 79	\$ 164,864	2.27%	\$ 3,659	
<b>Total Library</b>	<b>\$ 1,711,707</b>	<b>\$ 1,780,229</b>	<b>4.00%</b>	<b>\$ 2,060,745</b>	<b>15.76%</b>	<b>\$ 280,516</b>	<b>\$ 2,063,740</b>	<b>0.15%</b>	<b>\$ 2,995</b>	
<b>Support to Other Funds</b>										
Transfers to Other Funds	\$ 6,697,685	\$ 6,698,365	0.01%	\$ 7,184,509	7.26%	\$ 486,144	\$ 6,966,042	-3.04%	\$ (218,467)	Firefighters, SCBAs, Truck, Amb
<b>Total Support to Other Funds</b>	<b>\$ 6,697,685</b>	<b>\$ 6,698,365</b>	<b>0.01%</b>	<b>\$ 7,184,509</b>	<b>7.26%</b>	<b>\$ 486,144</b>	<b>\$ 6,966,042</b>	<b>-3.04%</b>	<b>\$ (218,467)</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 23,845,240</b>	<b>\$ 24,332,626</b>	<b>2.04%</b>	<b>\$ 28,753,018</b>	<b>18.17%</b>	<b>\$ 4,420,392</b>	<b>\$ 28,212,609</b>	<b>-1.88%</b>	<b>\$ (540,409)</b>	



## Revenue Forecast

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### Revenue Assumptions

Revenue forecasting sets the stage for the budget process. The City developed a ten-year forecast for financial sustainability with the goal of identifying future expenditure needs and revenue challenges to proactively develop appropriate strategies. The economy of the City continues to grow with several construction projects, new businesses and residential developments which results in healthy fund balances. In addition, the fiscal year 2020 is the last year of the City's Strategic Plan in which several initiatives were completed to strengthen financial sustainability, these include:

- City-wide Community Survey on service levels
- Open and Transparent Budget with performance goals
- Impact Fee, Utility Rates, and SDC studies
- Updating some of the financial policies to best practices

As a result of the strong economy coupled with careful management, the impact of the Coronavirus pandemic has been less pronounced than other cities to date. Looking forward is more of a challenge. To prepare a forecast is difficult given the unknowns linked to the pandemic such as timing of a vaccine or economy reopening, and if there will be longer term economic damage, and how the federal stimulus programs be unwound. Therefore, this forecast is a snapshot in time – the economic environment brought by COVID-19 further creates uncertainty locally which cannot be factored in, such as the retail habits of residents may be permanently changed. For example, shopping online has increased sales tax in Camas as residents are heavily relying on delivery services as they shelter in place. Pre-COVID, these purchases may have occurred in larger commercial districts outside the City or across the Columbia river. As for the City expenditure savings which include the Mayor's emergency proclamation curbing spending such as a freeze on new and seasonal hires, travel, and some capital purchases is significant to the budget. The combination of an increase in some revenues with a decrease in spending has resulted in higher fund balances.

Fund balance is projected to be higher with the impact of COVID-19 due to the City's proactive approach with the Mayor's proclamation restrictions. This forecast also does not include the Coronavirus Relief Funds. The forecast does illustrate a steady decline in fund balance with an assumed recession which is to follow the short COVID-19 recession. It further illustrates the City's structural deficit in period in which construction slows but regains during upturns in the local economy as projected in 2026-2029.

The City should proceed with caution given the uncertainty for the future. This forecast should be considered carefully with the full knowledge the direction of the national economy will directly impact the City's outlook.

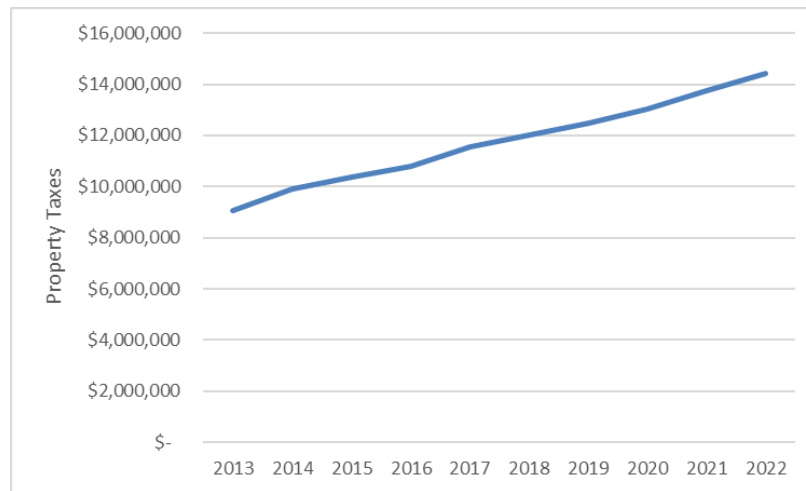
[Read the full 2020 10-Year Forecast Report](#)

### Operating Revenues

Property taxes are received from the Clark County Treasurer who acts as the City's agent to collect property taxes levied in the county for all taxing entities. Taxes are due either in total on April 30 or two equal installments on April 30 and October 31. Collections are remitted to the City typically in the month following collections, the exception is in April, May and October, November at which time the City receives daily remittances of property taxes.

The City is permitted by law to levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services. By state initiative, property tax is currently capped at a 1% increase or the Implicit Price Deflator (IPD) whichever is less, plus the value of any annexations and new construction. During the Great Recession, the City's net effective tax rate stayed constant because the lower assessed valuation from depressed housing market resulted in the City's tax

rate topped at the maximum \$3.60 per \$1,000. As a result, the City had banked capacity available. In 2014, with the improved housing market resulting in a 9.35% increase in assessed value, the City opted to use some of the banked capacity as well as the 1% lawful increase in property taxes. This increase in taxes was earmarked by Council to be used for the street preservation program each year. From 2013-2020, the assessed value increased by 71% which lowered property tax rates from \$3.60 to \$2.63 per \$1,000. The increase in assessed value was due to growth in residential and commercial new construction and a large annexation. The revenue impact from 2013-2020 to the City's General Fund is an increase of 40% in property taxes or an additional \$3.7 million. For 2021-2022, property taxes are expected to increase by \$1.5 million with the levy rate decreases from \$2.63 to \$2.59 per \$1,000.



Sales tax has increased dramatically as the second largest revenue source for the City of Camas. The sales tax has accelerated with the large growth in residential construction, additional commercial development and City and School District capital projects. Most of the dramatic growth is attributed to online sales delivered to residential and commercial businesses especially during the global pandemic. From 2013-2020, sales tax more than doubled from \$2.3 million to \$4.8 annually.

Sales taxes are 8.2% of goods purchased in the City of Camas. The sales tax is collected by local businesses or point of sales transactions online. The sales tax is collected by the State of Washington for distribution. The City of Camas receives 1% of the 8.2% along with .1% for criminal justice costs. Sales tax revenue is projected to remain stable crease over the upcoming biennium with housing moderating and slower economy. In 2021-2022, the City anticipates construction of 3 large infrastructure projects, one school district project and no major commercial projects.

The other revenues are tied to building growth, population or inflation. Building permits, zoning, plan check fees and map fees are examples of revenues using the assumptions around housing growth. These revenues are projected to decrease by 29% in 2021 and decrease by 35% in 2022. This decline in growth is due to the completion of a large commercial project as well as a moderation in housing construction. Revenues such as state shared revenues, court revenues and fees in general are examples of revenues tied to population which is anticipated to grow approximately 2.8% in 2021 and 1.5% in 2022. These projections could change with the results of the 2020 Census. Inflation based revenues included intergovernmental revenues, pass thru revenue and miscellaneous revenue are examples of revenues tied to inflation which is anticipated to grow approximately 2-2.2%. Grant revenue on the other hand is expected to remain status quo through the next biennium unless COVID-19 pandemic continues then there is an anticipation of more federal funding but are not incorporated in this budget.

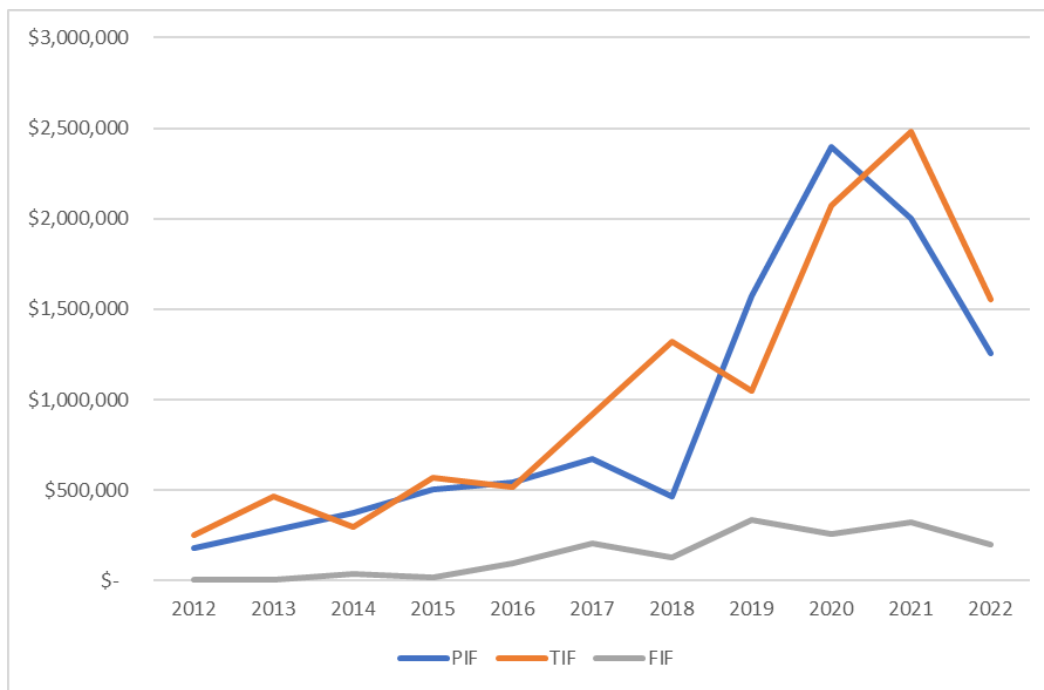
Utility rates were updated for the next five years in 2018 which the biennium rates are adopted as 5.6% for water, 3.3% for sewer, 2.5% for solid waste and 3% for stormwater.

### Capital Revenues

Real Estate Excise Tax (REET) is levied on property sales. The revenue is split by law for two purposes; capital projects identified in the CIP and capital tied specifically to growth. REET income is anticipated to decrease in 2021 by 14.6% and increase modestly in 2022 to 3.9% as property sales slow in the City and prices moderate. Approximately 80% of REET transactions are tied to re-sales and 20% is tied to new construction. This forecast is conservative given recent volatility in the market.

The City of Camas imposes impact fees and system development charges which are collected at the time development. These resources are used to develop the infrastructure necessary to support the demands placed on the City by growth. All the revenue generated in this category is used for capital improvements. The City is in the process of revisiting the current rates for transportation and fire impact fees to ensure the rates are sufficient for current projects in the City's Capital Improvement Plan. The City's park impact fees were updated in 2019 as well as the water service development charges.

Impact fees are collected for parks, fire and transportation. There are number of developer credits remaining in the market in which developers can purchase credits on the outside market at a discount and use these credits to pay for permitting activity in the City. As a result, collections for impact fees have been volatile across the different types of impact fees. Transportation did not track housing development due to the use of credits, in 2018 collection of fees increased by 43% and increased substantially in 2020 with the Grass Valley multi-family project. Park Impact Fees increased dramatically in 2019-2020 with an increase in fee rates and the same multi-family project. Fire Impact Fees have improved with the change in sprinkler credits. With Council revisiting transportation and fire impact fees in 2021-2022 to ensure the calculation is adequate for the capital needs of the City, Council may consider a "sunset" provision for future use of credits.



Service Development Charges (SDCs) are collected for water and sewer with the same growth trend as impact fees anticipated with SDCs. In 2021-2022, the revenue collected for SDCs is anticipated to decrease in pace with anticipated slower housing growth. To forecast impact fees and service development charges staff reviewed history and utilized the property tax projection model to determine new construction growth rates.

# **Biennial Operating and Capital Budget Fiscal Years 2021 – 2022**



## **Section II: Budgets by Fund/Department**

## General Fund Summary

The purpose of the General Fund is to provide for traditional government programs such as: Police, Fire, Public Works, Community Development and General Administration. The primary source of funding for these general services are taxes such as property taxes, sales taxes, and fees for service which is over 92% of the General Fund revenue. The expenditures in the General Fund currently support approximately 119 FTEs. The largest function of the General Fund supports is Law Enforcement which is approximately 22% of the expenditures in the 2021-2022 Biennial Budget followed by Fire Protection with 12% of the expenditures.

General Fund	2021	2022
Beginning Balance	\$10,095,317	\$7,875,748
Revenues	\$26,479,338	\$27,036,233
Expenditures	\$28,698,907	\$28,151,893
Ending Balance	\$7,875,748	\$6,760,188

### Revenues

In 2020, the City of Camas updated a ten-year financial model for the City's revenues and expenditures. This model analyzes each revenue stream and expenditures type then projects these individual sources and uses into an overall model to forecast the City's financial position. The City utilized the model in developing the last four budgets as well as to assist the City Council's decision in enhancing revenue options.



The General Fund is primarily supported by taxes, property taxes and sales taxes. Approximately two-thirds of the revenue resources are from taxes. The remaining third consists of combined revenues from all other minor resources. Tax resources are a stable source of revenue for the City. Camas is fortunate to have a strong industrial assessed value which offsets the lower sales tax and lack of utility taxes which most other cities in the State of Washington have.

Licenses and permits are collected according to the City's adopted fees. The City reviews the permit and license fees and modifies the charges when necessary, in order to collect sufficient revenue to provide the needed services. Building permits are a significant portion of this category of revenues, it is anticipated building permits will moderate in 2021-2022 with housing construction slowing in the North Shore area.

The City is not anticipating any additional federal grant funding in the 2021-2022 biennium for operating costs with uncertainty around the COVID-19 pandemic relief funding. State funding is expected to remain status quo due to fiscal constraints at the state level. State shared revenues should be stable in the 2021-2022 biennium unless the Census counts change the City's population counts substantially.

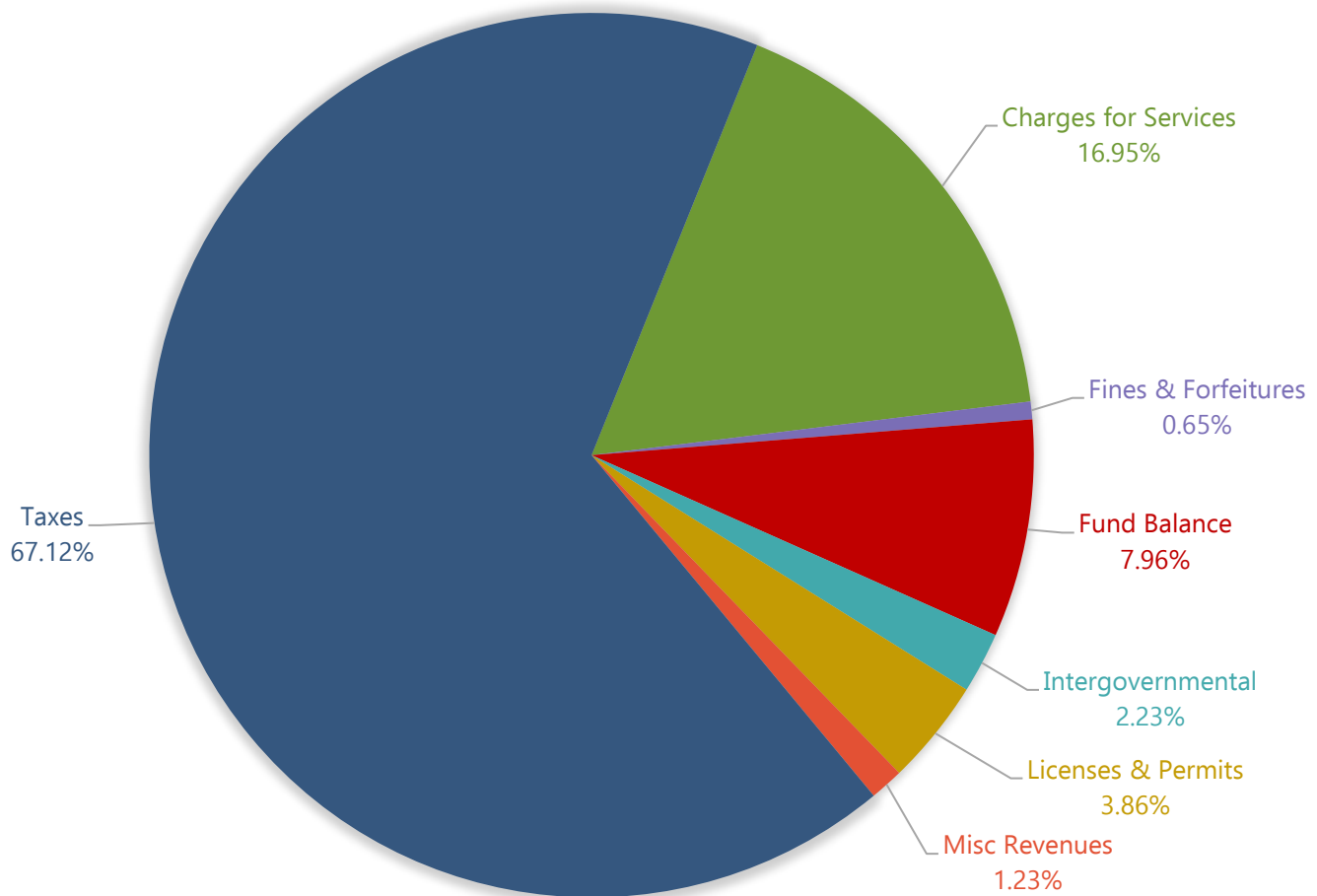
Moderate population growth will impact projects for charges for services. As the City's population grows general fees and law and justice fees increase proportionately.

Interest revenue is expected to increase moderately over the biennium for due to higher fund balances available for the City to invest. The City anticipates fund balance reserves will continue to exceed policy levels.



Overall, the General fund revenues are anticipated to be somewhat status quo into the biennium due to a slowing of the real estate market. The projected revenue model is conservative given the recent economic events and the uncertainty around the global pandemic.

### Revenue by Source



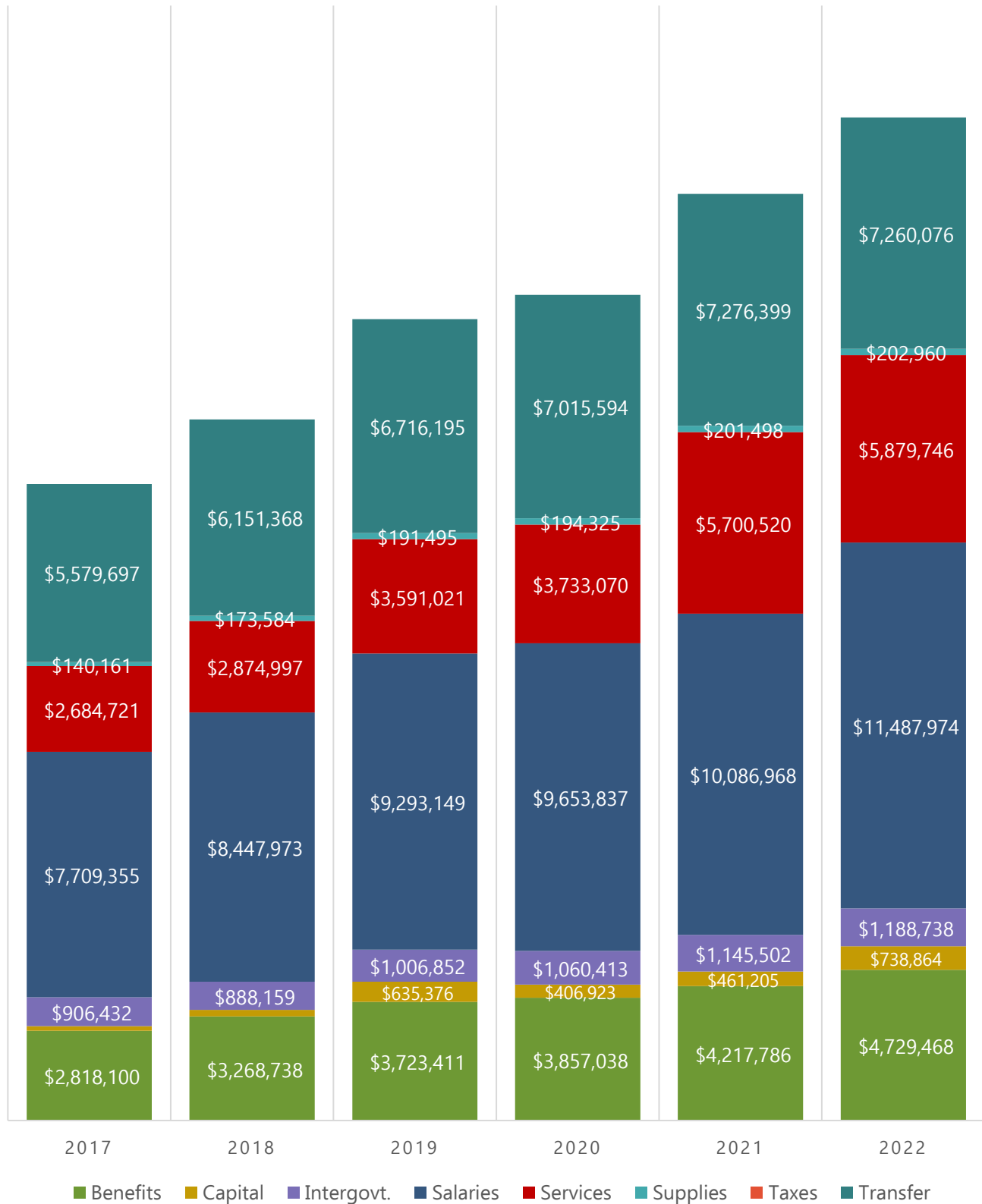
### Programs

Programs supported by the General Fund are primarily Public Safety which includes Law Enforcement, Fire Protection, and Judicial. Other areas include Community Development, Support Services, Parks and Recreations and Library. Support Services include Executive, Finance, Administrative Services and Information Services. The General Fund subsidizes street maintenance and cemetery services from property taxes.

### Expenditures

The largest expenditures paid by the General Fund are salaries and benefits which is almost 50% of the General Fund budget. Services include activities such as utilities, advertising, communication, and building maintenance. Transfers from the General Fund support programs such as Fire Protection, Streets maintenance and the Cemetery maintenance.

## Expenditures by Type



**General Fund Revenue Budget and History**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
311.100.00	Property Taxes	\$ 11,700,854	\$ 12,022,864	\$ 12,400,988	\$ 13,025,758	\$ 13,752,180	\$ 13,752,180	\$ 14,498,264
317.400.00	Private Harvest Timber Tax (TAV)				\$ 63	\$ 125		\$ 125
313.110.00	Local Retail Sales/Use Tax	\$ 3,036,521	\$ 3,826,655	\$ 4,111,100	\$ 4,955,051	\$ 4,638,145	\$ 5,392,622	\$ 5,549,008
313.710.00	Local Criminal Just	\$ 340,789	\$ 380,302	\$ 414,770	\$ 434,007	\$ 409,803	\$ 526,156	\$ 538,783
316.430.00	Natural Gas Franchise	\$ 181,790	\$ 166,753	\$ 164,156	\$ 181,118	\$ 267,862	\$ 245,717	\$ 252,843
316.450.00	Sanitary Franchise	\$ 12,654	\$ 13,038	\$ 73,116	\$ 6,639	\$ 9,166	\$ 10,006	\$ 10,296
316.460.00	Cable Franchise Fee	\$ 312,010	\$ 294,925	\$ 230,295	\$ 292,538	\$ 302,245	\$ 320,262	\$ 329,550
316.810.00	Gambling Excise Tax	\$ 23,597	\$ 21,411	\$ 22,284	\$ 16,551	\$ 16,785	\$ 20,983	\$ 20,983
<b>Total Taxes</b>		<b>\$ 15,608,215</b>	<b>\$ 16,725,948</b>	<b>\$ 17,416,709</b>	<b>\$ 18,911,725</b>	<b>\$ 19,396,311</b>	<b>\$ 20,267,926</b>	<b>\$ 21,199,853</b>
						2.6%	7.2%	4.6%
321.000.00	Business Licenses			\$ 240	\$ 11,312	\$ 6,791	\$ 20,164	\$ 20,648
321.300.00	Police & Protective	\$ 336	\$ 1,440	\$ 120	\$ 71	\$ 126	\$ 108	\$ 111
321.990.00	Other Business Licenses	\$ 596	\$ 624	\$ 640	\$ 1,003	\$ 763	\$ 644	\$ 662
321.910.00	Franchise Fees - Telecommunications	\$ 6,027	\$ 6,020	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
322.100.00	Building Permits	\$ 1,033,423	\$ 968,274	\$ 1,792,760	\$ 1,375,529	\$ 968,274	\$ 1,468,804	\$ 1,248,483
322.300.00	Animal Licenses	\$ 4,345	\$ 4,221	\$ 5,417	\$ 3,979	\$ 4,302	\$ 5,982	\$ 6,155
322.400.00	Street & Curb Permits	\$ 11,120	\$ 18,221	\$ 25,116	\$ 27,711	\$ 30,514	\$ 37,367	\$ 38,450
322.900.00	Other Non-Business Lic. & Permits	\$ 3,282	\$ 3,621	\$ 2,911	\$ 6,319	\$ 4,064	\$ 5,864	\$ 6,034
<b>Total Licenses &amp; Permits</b>		<b>\$ 1,059,129</b>	<b>\$ 1,002,421</b>	<b>\$ 1,828,204</b>	<b>\$ 1,426,923</b>	<b>\$ 1,015,834</b>	<b>\$ 1,539,932</b>	<b>\$ 1,321,544</b>
						-28.8%	7.9%	-14.2%
331.930.00	CARES Act Provider Relief Fund ARPA Funding				\$ 198,128			
333.206.02	Federal Indirect-Traffic Safety	\$ 735		\$ 2,149		\$ 1,500	\$ 1,500	\$ 1,500
334.003.00	State Grant - Records Mgmt.			\$ 55,795				
334.017.00	State Grant-WA Assoc. of Sheriff/Pol.	\$ 12,332	\$ 12,385	\$ 12,322	\$ 12,561	\$ 12,429	\$ 12,429	\$ 12,429
334.030.10	State Grant-DOE Litter P/U	\$ 14,901	\$ 5,045	\$ 1,017	\$ 17,410	\$ 2,993	\$ 10,251	\$ 10,251
334.030.50	State Grant-WTSC				\$ 3,138		\$ 3,015	
334.040.20	State Grant - Housing Grant						\$ 100,000	
334.023.00	DNR Urban Forest	\$ 11,180	\$ 1,084	\$ 2,299	15			
335.000.91	PUD Privilege Tax	\$ 184,308	\$ 184,244	\$ 182,277	\$ 180,994	\$ 180,000	\$ 189,783	\$ 194,338
335.040.01	Police State Shared Rev/Pymts						\$ 103,471	
336.060.21	Criminal Justice -Population	\$ 6,274	\$ 6,693	\$ 7,125	\$ 7,547	\$ 8,296	\$ 8,179	\$ 9,170
336.060.26	Criminal Justice-Special Programs	\$ 22,773	\$ 24,190	\$ 25,635	\$ 27,009	\$ 29,414	\$ 29,142	\$ 32,488
336.060.51	DUI-Cities	\$ 3,363	\$ 3,412	\$ 3,312	\$ 3,501	\$ 3,262	\$ 3,044	\$ 3,117
336.060.91	Fire Ins. Premium Tax	\$ 49,970	\$ 52,134	\$ 51,447	\$ 61,790	\$ 63,767	\$ 65,186	\$ 66,750
336.060.94	Liquor Excise Tax	\$ 106,968	\$ 116,676	\$ 94,214	\$ 151,841	\$ 142,292	\$ 171,029	\$ 168,990
336.060.95	Liquor Board Profits	\$ 187,364	\$ 191,239	\$ 229,515	\$ 193,370	\$ 198,606	\$ 132,454	\$ 204,098
337.400.00	Private Harvest Timber Tax	\$ 86	\$ 138	\$ 119			\$ 13	
<b>Total Intergovernmental</b>		<b>\$ 600,256</b>	<b>\$ 597,238</b>	<b>\$ 667,226</b>	<b>\$ 857,304</b>	<b>\$ 642,559</b>	<b>\$ 829,482</b>	<b>\$ 703,131</b>
						-25.0%	-3.2%	-15.2%
341.220.00	Civil Probation Filing		\$ 13					
341.490.00	Shared Costs - Court	\$ 77,134	\$ 88,093	\$ 83,883	\$ 153,103	\$ 120,000	\$ 110,943	\$ 114,160
342.210.00	Intergov. Law Protection	\$ 50,188	\$ 50,000	\$ 50,000	\$ -	\$ 75,000	\$ 6,346	\$ 75,000
342.210.10	Drug Enforcement	\$ 3,325	\$ 4,703	\$ 4,277	\$ 4,636	\$ 8,658	\$ 85	\$ 87
341.320.00	Clerks Recording Services	\$ 740	\$ 710	\$ 583	\$ 5,383	\$ 6,850	\$ 5,000	\$ 5,000
341.330.00	Court Fees	\$ 4,455	\$ 6,052	\$ 2,588	\$ 2,317	\$ 2,758	\$ 2,012	\$ 2,012
341.710.00	Sales of Maps and Publications	\$ 2,725	\$ 1,410	\$ 204		\$ 215		\$ -
341.750.00	Sales of Maps and Pubs Non-Tx		\$ 2	\$ -	\$ 4	\$ -		
341.810.00	Duplicating Public Records	\$ 1,398	\$ 965	\$ 1,763	\$ 1,494	\$ 1,002	\$ 1,341	\$ 1,380
341.811.00	Copies-Taxable	\$ 3,716	\$ 4,303	\$ 3,540	\$ 708	\$ 2,238	\$ 810	\$ 834
341.620.00	Copies/Tape Fees	\$ 1	\$ 18	\$ 13	\$ 13	\$ -		
342.100.00	Law Enforcement Services	\$ 5,233	\$ 4,262	\$ 6,644	\$ 6,164	\$ 6,153	\$ 5,244	\$ 5,396
342.100.10	Law Enforcement Services-SRO	\$ 57,851	\$ 66,618	\$ 68,603	\$ 17,577	\$ 73,062	\$ 24,354	\$ 75,108
342.360.00	Monitoring of Prisoners	\$ 2,725	\$ 2,000	\$ 1,420	\$ 400	\$ 738	\$ 225	\$ 232
342.400.00	Protective Inspection Fees	\$ 1,688	\$ -			\$ -		\$ -
342.400.20	Construction Inspection Fees	\$ 332,420	\$ 440,485	\$ 375,808	\$ 64,339	\$ 53,784	\$ 333,465	\$ 283,445
342.500.00	DUI-Emergency Service Fees (Court)	\$ 15,208	\$ 20,683	\$ 22,769	\$ 18,479	\$ 20,573	\$ 15,006	\$ 15,441
345.810.00	Zoning & Subdivision Fees	\$ 157,787	\$ 229,211	\$ 140,766	\$ 169,473	\$ 109,756	\$ 113,102	\$ 96,136
345.830.00	Plan Checking Fees	\$ 534,579	\$ 706,161	\$ 937,212	\$ 627,733	\$ 684,450	\$ 845,325	\$ 718,527
345.830.20	Plan Review/Eng. & Planning	\$ 161,173	\$ 250,885	\$ 187,904	\$ 32,354	\$ 26,892	\$ 352,219	\$ 299,386
345.890.00	Other Planning Fees (SEPA, Shoreline)	\$ 51,964	\$ 22,733	\$ 36,613	\$ 23,127	\$ 19,914	\$ 35,642	\$ 30,295

Account	Description	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
347.310.00	Swimming Pool Admissions	\$ 28,521	\$ -	\$ -		\$ -			\$ -
347.610.00	Swimming Lessons	\$ 40,666	\$ -			\$ -			\$ -
347.620.00	Recreation-Camps	\$ 5,858	\$ 7,890	\$ 11,471	\$ -	\$ 10,540	\$ 9,204	\$ 9,471	
347.630.00	Recreation-Youth Sports	\$ 26,762	\$ 32,997	\$ 29,185	\$ 3,936	\$ 34,782	\$ 11,100	\$ 11,422	
347.640.00	Recreation-Adult Sports	\$ 28,524	\$ 32,424	\$ 33,079	\$ 3,742	\$ 48,630	\$ (1,201)	\$ (1,235)	
347.660.00	Recreation-Youth Programs	\$ 7,451	\$ 10,490	\$ 8,511	\$ 543	\$ 10,080	\$ 34	\$ 35	
347.680.00	Recreation-Adult Programs	\$ 888	\$ 581	\$ 1,832	\$ 5	\$ 707		\$ -	
347.690.00	Recreation-Miscellaneous	\$ 17,173	\$ -	\$ 1,081		\$ -		\$ -	
347.900.00	Vendor Fees	\$ 500	\$ 930	\$ 742		\$ 742		\$ -	
341.961.00	Administration Services	\$ 260,706	\$ 246,191	\$ 329,117	\$ 361,867	\$ 447,117	\$ 447,852	\$ 420,351	
341.430.00	Budget,Acctg, Auditing Services	\$ 841,606	\$ 827,566	\$ 881,958	\$ 967,032	\$ 1,123,322	\$ 1,122,108	\$ 1,146,190	
341.950.00	Legal Services	\$ 60,125	\$ 61,161	\$ 72,169	\$ 36,116	\$ 41,662	\$ 41,664	\$ 35,537	
341.960.00	Human Resources	\$ 79,687	\$ 93,244	\$ 129,436	\$ 119,683	\$ 115,786	\$ 106,584	\$ 133,897	
341.815.00	IT	\$ 206,380	\$ 233,366	\$ 219,107	\$ 238,691	\$ 269,278	\$ 269,196	\$ 269,781	
341.930.00	Central Services-Bldg Rental	\$ 9,502	\$ 8,996	\$ 8,879	\$ 82,503	\$ 97,183	\$ 97,080	\$ 133,343	
341.962.00	Legislative	\$ 88,246	\$ 89,476	\$ 141,876	\$ 63,511	\$ 73,473	\$ 73,416	\$ 71,875	
341.820.00	Engineering Services	\$ 1,041,967	\$ 1,113,794	\$ 857,284	\$ 908,990	\$ 988,576	\$ 995,940	\$ 1,023,819	
341-821-00	Engineering -Cap Proj Billing		\$ 197,712	\$ 277,582	\$ 347,397	\$ 400,000	\$ 376,907	\$ 400,000	
<b>Total Charges for Services</b>		<b>\$ 4,208,874</b>	<b>\$ 4,856,126</b>	<b>\$ 4,927,899</b>	<b>\$ 4,261,319</b>	<b>\$ 4,873,923</b>	<b>\$ 5,401,002</b>	<b>\$ 5,376,923</b>	
							-15.0%	-0.4%	
352.300.00	Mandatory Insurance Costs	\$ 1,672	\$ 1,753	\$ 2,475	\$ 1,242	\$ 1,825	\$ 1,400	\$ 2,547	
353.100.00	Traffic Infractions	\$ 51,218	\$ 68,937	\$ 81,749	\$ 54,867	\$ 61,026	\$ 63,596	\$ 84,119	
353.100.30	Failure to Register a Vehicle	\$ 261	\$ 101	\$ 1,428	\$ 1,695	\$ 1,983	\$ 900	\$ 1,470	
353.700.00	Other Nonparking Infraction	\$ 811	\$ -	\$ 329	\$ 431	\$ 738	\$ 271	\$ 339	
354.000.00	Parking Infraction Penalty	\$ 16,101	\$ 22,338	\$ 24,678	\$ 22,580	\$ 22,471	\$ 5,515	\$ 25,393	
354.100.00	Parking Violation Penalties	\$ 6,788	\$ 5,200	\$ 420	\$ (25)	\$ 79	\$ 5	\$ 432	
355.200.00	D.W.I.	\$ 8,675	\$ 11,838	\$ 10,850	\$ 7,752	\$ 7,268	\$ 5,775	\$ 11,165	
355.800.00	Other Criminal Traffic	\$ 19,822	\$ 19,107	\$ 15,728	\$ 13,707	\$ 14,081	\$ 13,198	\$ 16,184	
356.900.00	Other Criminal/Non-Traffic	\$ 12,905	\$ 10,142	\$ 7,947	\$ 7,776	\$ 9,799	\$ 10,774	\$ 8,178	
357.310.00	Criminal costs-Jury Duty		\$ 1,250	\$ 450		\$ -	\$ -	\$ 463	
357.370.00	Criminal Costs/Elec.Home Monitor	\$ 48,437	\$ 52,233	\$ 53,532	\$ 47,891	\$ 49,056	\$ 50,398	\$ 55,085	
357.330.00	Public Defender Costs	\$ 11,060	\$ 9,442	\$ 7,984	\$ 6,280	\$ 9,069	\$ 6,800	\$ 8,216	
359.700.00	Library Fines for Lost Books	\$ 2,688	\$ 1,439	\$ 422	\$ 511	\$ 340	\$ 854	\$ 434	
359.900.00	Miscell. Fines and Assessments	\$ 1,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -		
<b>Total Fines and Forfeitures</b>		<b>\$ 181,439</b>	<b>\$ 213,781</b>	<b>\$ 207,992</b>	<b>\$ 164,710</b>	<b>\$ 177,736</b>	<b>\$ 159,484</b>	<b>\$ 214,024</b>	
							-19.2%	34.2%	
361.110.00	Investment Interest	\$ 29,424	\$ 70,391	\$ 110,331	\$ 140,271	\$ 182,311	\$ 90,939	\$ 92,848	
361.400.00	Int. on Contracts-District Court	\$ 29,206	\$ 26,639	\$ 23,754	\$ 13,349	\$ 15,604	\$ 11,073	\$ 11,305	
362.400.00	Space & Fac. Rentals-Short Term	\$ 542	\$ 2,077	\$ 745	\$ 75	\$ 153	\$ 75	\$ 745	
362.401.00	Space & Fac. Rentals-Short/Long Term	\$ 17,765	\$ 19,653	\$ 21,735	\$ (1,220)	\$ 10,190	\$ 3,152	\$ 21,735	
362.402.00	Space & Fac. Rentals-Lacamas Lodge	\$ 100,730	\$ 101,896	\$ 123,875	\$ (28,303)	\$ 39,698	\$ 60,014	\$ 123,875	
362.403.00	Space & Fac. Rentals-Fallen Leaf Lake	\$ 14,999	\$ 16,250	\$ 17,545	\$ (3,070)	\$ 917	\$ 10,155	\$ 17,545	
362.500.00	Space & Fac. Leases L/T			\$ 1,250	\$ 3,002	\$ 6,209	\$ 3,543	\$ 1,250	
362.501.00	Comm. Ctr-Fac. & Space Rent-Long	\$ -	\$ -	\$ -	\$ (1,343)	\$ -	\$ (2,686)	\$ -	
362.600.00	Housing Rentals & Leases	\$ 10,746	\$ 10,606	\$ 26,173	\$ 37,617	\$ 39,890	\$ 33,543	\$ 38,407	
362.900.00	Other Rentals & Use Charges	\$ 26,092	\$ 24,996	\$ 22,471	\$ 14,875	\$ 10,317	\$ 21,420	\$ 21,869	
367.000.00	Contributed from Private Sources	\$ 22,507	\$ 7,449	\$ 31,590	\$ 21,227	\$ 4,017	\$ 5,025	\$ 21,673	
367.100.00	Contributions - CCC	\$ 9,286	\$ 10,006	\$ 6,400	\$ 991	\$ 45,000	\$ 4,194		
367.110.00	Private Grants	\$ 250					\$ 3,800		
369.100.00	Sales of Junk or Salvage			924			\$ 1,611		
369.200.00	Uncl Money/Proc-Sales Unclaimed	\$ 1,016					\$ -		
369.300.00	Forfeited/Confiscated Evidence	\$ 1,134					\$ -		
369.400.00	Judgements & Restitution	\$ 63	\$ 557	\$ 1154	\$ 952		\$ 4,495		
369.810.00	Cashier Overage/Shortage	\$ 654	\$ 1,117	\$ (380)	\$ 16		\$ 77		
369.910.00	Other Misc. Revenue	\$ 234,280	\$ 22,033	\$ 13,308	\$ 47,861	\$ 18,669	\$ 12,630	\$ 18,669	
<b>Total Misc Revenue</b>		<b>\$ 498,694</b>	<b>\$ 313,670</b>	<b>\$ 400,875</b>	<b>\$ 246,299</b>	<b>\$ 372,976</b>	<b>\$ 263,059</b>	<b>\$ 369,922</b>	
							17.4%	40.6%	
<b>Insurance Recovery</b>			\$ 1,699	\$ 7,899			\$ 100,000		
<b>Sale of Fixed Assets</b>			\$ 3,905	\$ 95					
397.000.00	Operating Transfer In	\$ 19,934	\$ 20,859	\$ 1,000	\$ -				
<b>Total Transfers</b>		<b>\$ 19,934</b>	<b>\$ 20,859</b>	<b>\$ 1,000</b>	<b>\$ -</b>				
<b>Total General Fund Revenue</b>		<b>\$ 22,176,541</b>	<b>\$ 23,735,648</b>	<b>\$ 25,457,901</b>	<b>\$ 25,868,280</b>	<b>\$ 26,479,338</b>	<b>\$ 28,560,884</b>	<b>\$ 29,185,398</b>	

## General Fund: Legislative – City Council

### Purpose

Determines policy as it relates to all city functions and activities, enacts ordinances and resolutions, and reviews certain appointments of the Mayor.

### Key Accomplishments in Previous Biennium

The City Council was successful in achieving the following goals:

- Provided legislative policy direction for the City
- Ensured a stable and efficient transition to the newly elected Mayor
- Approved the 2021-2022 biennial budget
- Approved design and funding strategy for the Lake and Everett Roundabout
- Completed the protection of the backdrop of Lacamas Lake on the North Shore
- Funded the construction of Brady and Larkspur

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The Council meets at two regular meetings a month, two workshops per month, and attend numerous city-related committee and other governmental board meetings. Publication costs of city ordinances are included in this section of the budget.

### Goals and New Initiatives

The City has among its goals for the biennium the following key goals with current resources:

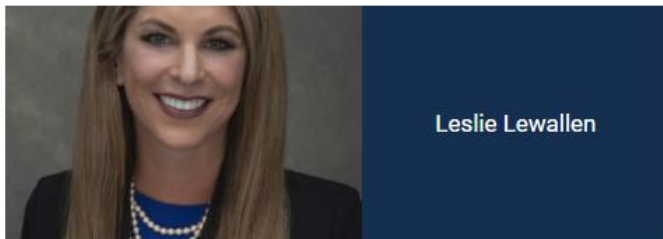
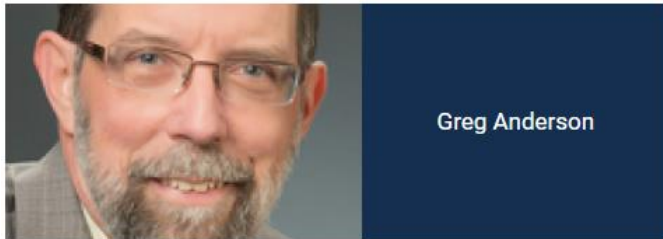
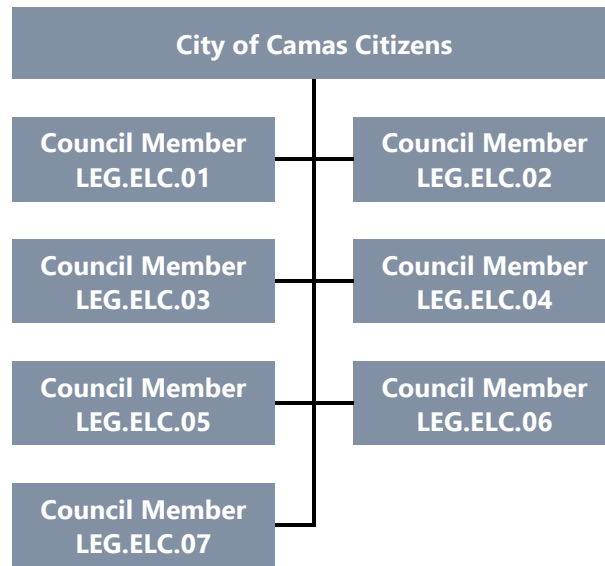
- Continue fiduciary oversight of the City's assets, resources and budget
- Continue working toward a diversified revenue strategy
- Continue work to prioritize service levels
- Work to improve the quality of the water in Lacamas Lake
- Form an Equity Commission
- Continue Ward Meetings once the City reaches Phase 4 of the Governor's COVID-19 reopening plan

### Trends and Future Issues

The Coronavirus Pandemic will continue to challenge how the City can participate in public engagement. Technology coupled with the new Communications Director should assist in more direct interaction of citizens with their Council member.

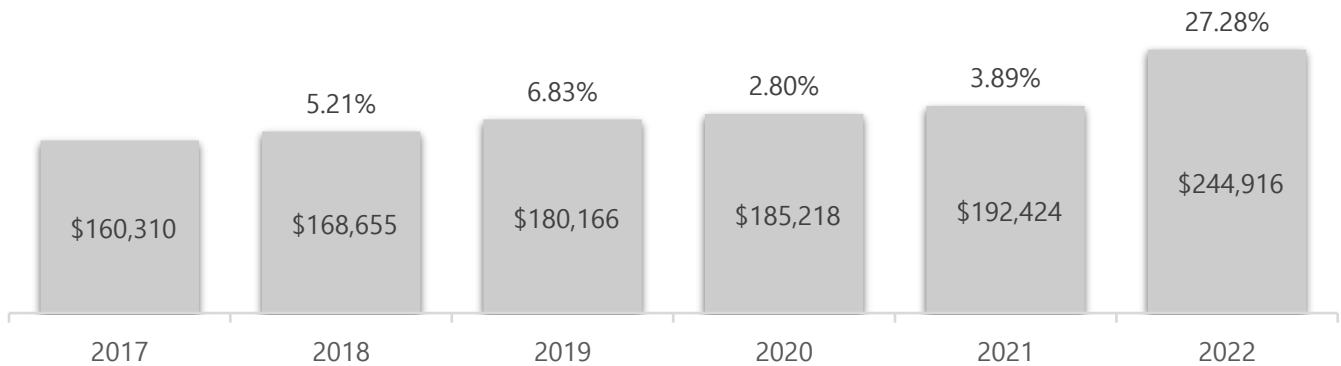


## Department Organizational Chart

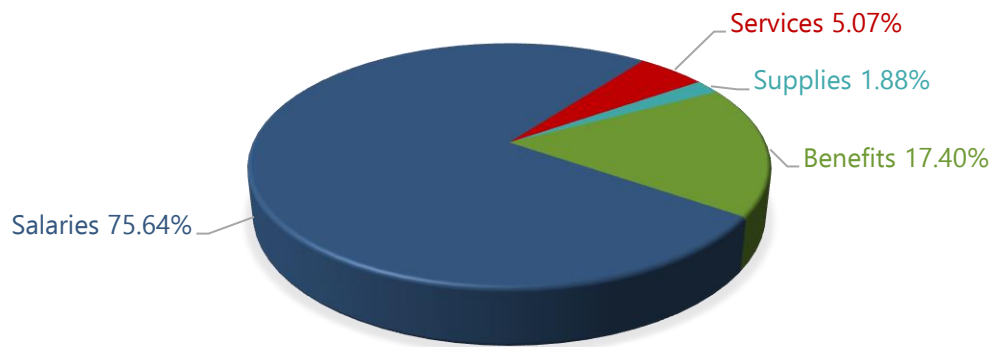




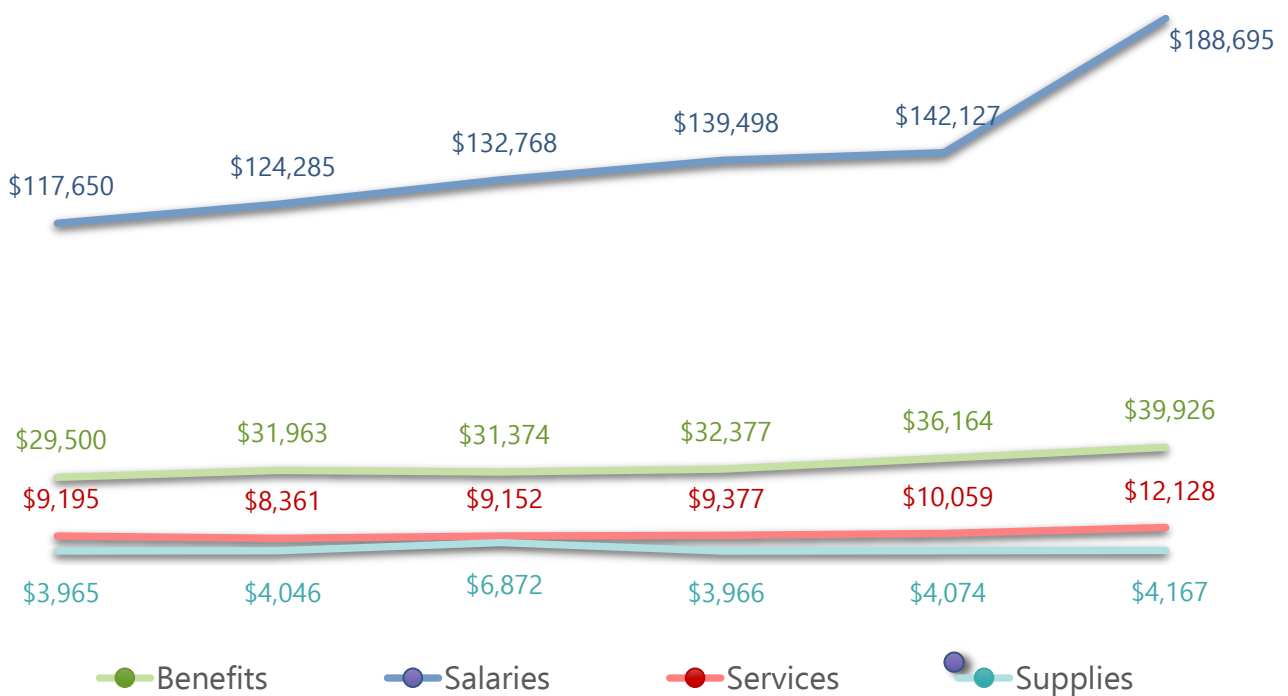
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Legislative</b>								
001.01.511.600.11	Regular Salaries And Wages	\$ 117,170	\$ 122,437	\$ 128,626	\$ 134,395	\$ 136,729	\$ 148,267	\$ 183,201
001.01.511.610.13	Legislative Intern		\$ 834	\$ 3,882	\$ 736	\$ 4,896	\$ 1,315	\$ 4,994
001.00.511.600.12	Overtime	\$ -	\$ -	\$ 81		\$ 500		\$ 500
	<b>Salaries</b>	<b>\$ 117,170</b>	<b>\$ 123,271</b>	<b>\$ 132,589</b>	<b>\$ 135,131</b>	<b>\$ 142,125</b>	<b>\$ 149,582</b>	<b>\$ 188,695</b>
001.01.511.600.21	Personnel Benefits	\$ 29,661	\$ 29,883	\$ 30,546	\$ 31,382	\$ 35,259	\$ 29,078	\$ 38,966
001.01.511.610.21	Intern Benefits		\$ 80	\$ 377	\$ 69	\$ 905	\$ 123	\$ 960
	<b>Benefits</b>	<b>\$ 29,661</b>	<b>\$ 29,962</b>	<b>\$ 30,923</b>	<b>\$ 31,452</b>	<b>\$ 36,164</b>	<b>\$ 29,201</b>	<b>\$ 39,926</b>
001.01.511.600.31	Office And Operating Supplies	\$ 2,981	\$ 3,467	\$ 6,356	\$ 872	\$ 4,074	\$ 512	\$ 4,167
001.01.562.600.31	COVID-19 Supplies				\$ 321		\$ 329	
	<b>Supplies</b>	<b>\$ 2,981</b>	<b>\$ 3,467</b>	<b>\$ 6,356</b>	<b>\$ 1,194</b>	<b>\$ 4,074</b>	<b>\$ 840</b>	<b>\$ 4,167</b>
001.01.511.300.44	Advertising	\$ 5,943	\$ 4,702	\$ 4,481	\$ 3,682	\$ 6,854	\$ 3,340	\$ 7,009
001.01.511.600.41	Professional Ser	\$ -	\$ 500	\$ 130	\$ 392	\$ 966	\$ 400	\$ 988
001.01.511.600.42	Communication	\$ 146	\$ 103	\$ 138	\$ 107	\$ 98	\$ 92	\$ 101
001.01.511.600.43	Travel	\$ 1,452	\$ 839	\$ 2,609	\$ 57	\$ 625	\$ 75	\$ 640
001.01.511.600.46	Insurance	\$ 976	\$ 1,151	\$ 1,441	\$ 1,376	\$ 1,516	\$ 3,295	\$ 3,390
001.01.511.600.49	Miscellaneous	675		\$ 3				
	<b>Services</b>	<b>9,193</b>	<b>\$ 7,296</b>	<b>8,801</b>	<b>5,615</b>	<b>10,060</b>	<b>7,202</b>	<b>12,128</b>
<b>Total Legislative</b>		<b>159,004</b>	<b>163,998</b>	<b>178,668</b>	<b>173,391</b>	<b>192,424</b>	<b>186,826</b>	<b>244,916</b>



## General Fund: Judicial – Municipal Court

### Purpose

Develop and maintain a fair and equitable judicial process in the Camas/Washougal Municipal Court. Under an interlocal agreement with the City of Washougal, Camas performs the municipal court functions for both cities. The City of Camas contracts with Clark County District Court for certain judicial services. This includes the service of the Judge and the staff at the court. The City provides the Lead Court Clerk, the Bailiff and a Court Clerk.

### Key Accomplishments in Previous Biennium

The Municipal Court was successful in achieving the following goals:

- Continued efficient operation of the Municipal Court
- Install a security system
- Hire and train a new Court Clerk



### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. COVID-19 delayed some of the improvements to Municipal Court such as secure the inner office as well as paint and carpeting. These improvements are intended to enhance security and safety for staff.

### Goals and New Initiatives

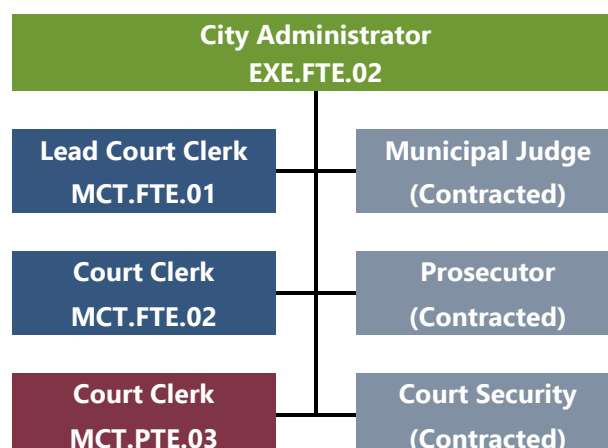
The Municipal Court has among its goals for the Biennium the following key goals with current resources:

- Install and operate a new Courtroom Audio and Video system and begin migrating to video arraignments
- Complete upgrades to the Municipal Court building
- Assess the cost efficiency of opening a true municipal court.

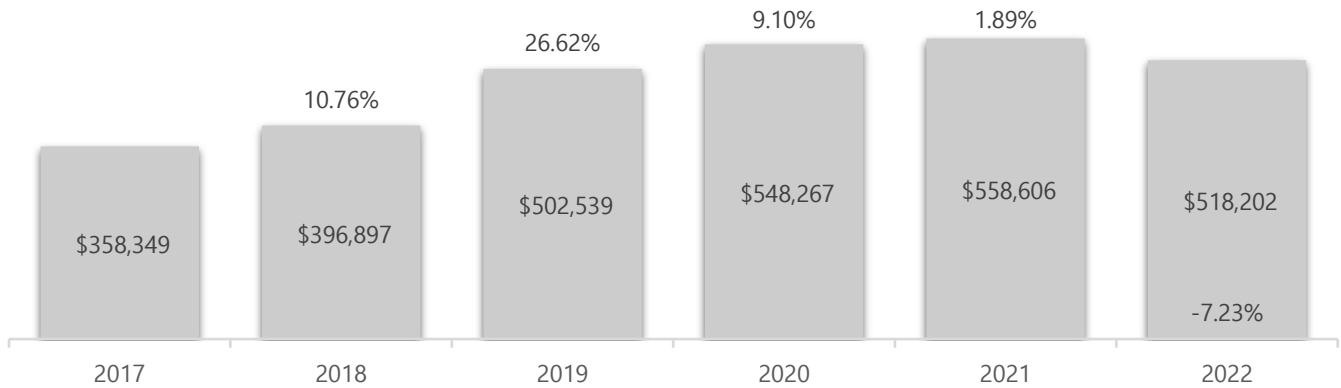
### Trends and Future Issues

The top issues facing the Municipal Court include areas that are challenging to manage. For example, the Municipal Court's mission to dispense justice is not restrained by normal budgetary controls. The City has minimal control over costs associated with indigent defense, detention and offender programs. The City will be exploring future options for the municipal court operations.

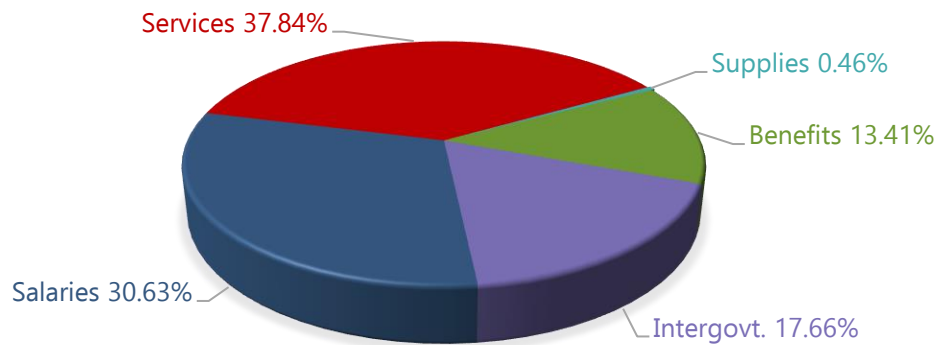
### Department Organizational Chart



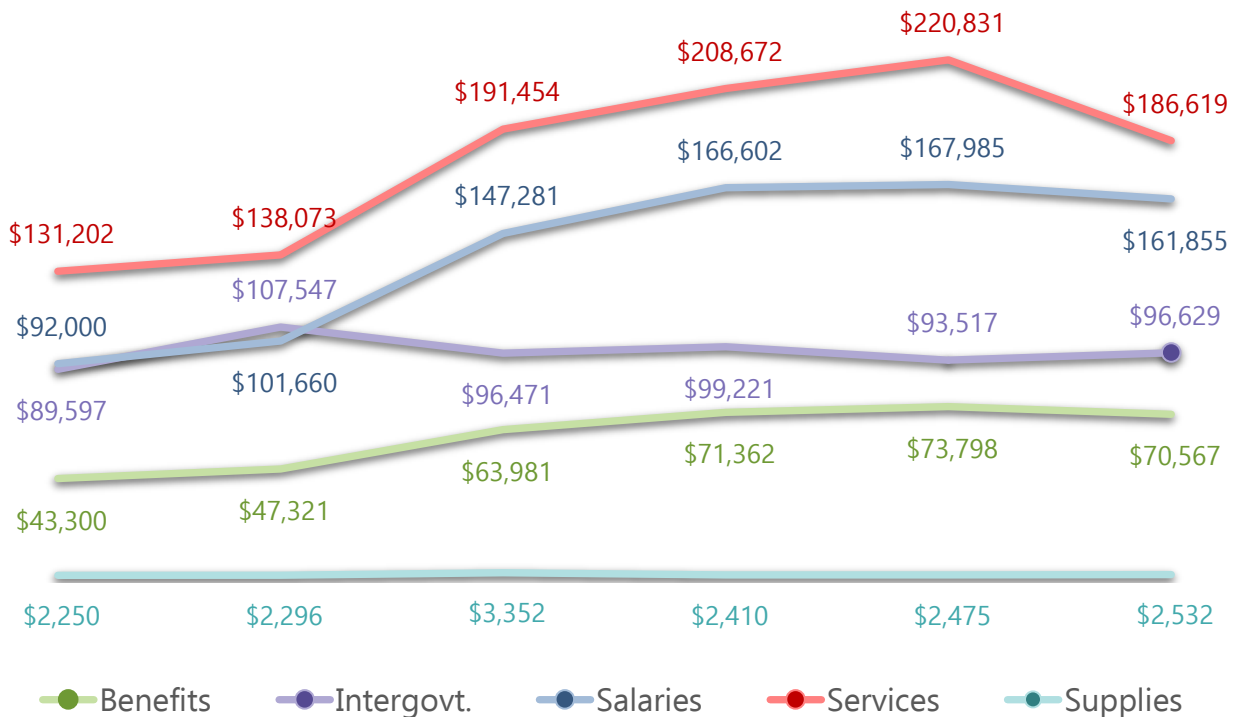
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type





## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Judicial</b>								
001.02.512.500.11	Reglar Salaries and Wages	\$ 87,996	\$ 99,595	\$ 146,674	\$ 163,183	\$ 167,485	\$ 166,879	\$ 161,355
001.02.512.500.12	Overtime	\$ 1,637	\$ 1,957	\$ 504	\$ 67	\$ 500	\$ 46	\$ 500
	<b>Salaries</b>	<b>89,634</b>	<b>101,552</b>	<b>147,178</b>	<b>163,251</b>	<b>167,985</b>	<b>166,925</b>	<b>161,855</b>
001.02.512.500.21	<b>Personnel Benefits</b>	<b>\$ 42,008</b>	<b>\$ 42,592</b>	<b>\$ 63,358</b>	<b>\$ 68,245</b>	<b>\$ 73,798</b>	<b>\$ 66,927</b>	<b>\$ 70,567</b>
001.02.512.500.31	Office and Operating Supplies	\$ 2,049	\$ 1,265	\$ 3,870	\$ 1,602	\$ 2,475	\$ 1,605	\$ 2,532
001.02.562.100.31	COVID - Operating Supplies				\$ 717		\$ 70	
001.02.512.500.35	Small Tools and Minor Equipmen		\$ 1,086		\$ -	\$ 1,100	\$ 120	\$ 1,125
	<b>Supplies</b>	<b>\$ 2,049</b>	<b>\$ 2,351</b>	<b>\$ 3,870</b>	<b>\$ 2,319</b>	<b>\$ 3,575</b>	<b>\$ 1,795</b>	<b>\$ 3,657</b>
001.02.512.500.41	Professional Services	\$ 70,134	\$ 70,631	\$ 78,655	\$ 73,115	\$ 74,412	\$ 73,126	\$ 106,101
001.02.562.500.41	COVID - Professional Services				\$ 598		\$ -	
001.02.512.500.42	Communication	\$ 1,220	\$ 1,155	\$ 1,229	\$ 1,328	\$ 1,093	\$ 2,033	\$ 2,092
001.02.512.500.45	Operating Rents and Leases	\$ 41,472	\$ 42,720	\$ 44,004	\$ 45,513	\$ 53,546	\$ 52,515	\$ 54,038
001.02.512.500.46	Insurance	\$ 2,484	\$ 2,898	\$ 3,524	\$ 5,537	\$ 5,688	\$ 6,162	\$ 6,341
001.02.512.500.47	Public Utility	\$ 12,054	\$ 16,563	\$ 10,861	\$ 13,934	\$ 11,828	\$ 10,198	\$ 12,097
001.02.512.500.48	Repairs and Maintenance	\$ 1,008	\$ 1,154	\$ 47,620	\$ 16,392	\$ 72,664	\$ 72,664	\$ 4,314
001.02.512.500.49	Miscellaneous					\$ -	\$ -	
001.02.512.500.49	Miscellaneous	\$ 455	\$ 14	\$ 23		\$ 500	\$ -	\$ 511
	<b>Services</b>	<b>128,827</b>	<b>135,136</b>	<b>185,916</b>	<b>156,416</b>	<b>219,731</b>	<b>216,699</b>	<b>185,494</b>
001.02.512.500.51	Intgovt Profess. Serv.	\$ 88,433	\$ 104,159	\$ 95,808	\$ 92,247	\$ 93,517	\$ 93,904	\$ 96,628
	<b>Total Judicial</b>	<b>\$ 350,950</b>	<b>\$ 385,789</b>	<b>\$ 496,131</b>	<b>\$ 482,478</b>	<b>\$ 558,606</b>	<b>\$ 546,250</b>	<b>\$ 518,201</b>



## General Fund: Executive – Mayor and Administrator

### Purpose

The Mayor is responsible for directing and coordinating the activities of the city departments through the City Administrator, such as carrying out the policies of Council and directing the day-to-day activities of the operating departments of the City.

### Key Accomplishments in Previous Biennium

The Mayor and City Administrator were successful in achieving the following goals:

- Ensured a smooth transition for the elected Mayor
- Recruited and hired a new City Administrator
- Secured a Communications contract to improve communication and outreach
- Monitored the progress of the Strategic Plan for the City of Camas
- Coordinated the City's response to the Coronavirus Pandemic
- Completed an Organizational Assessment

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The Mayor and the City Administrator have among their goals for the biennium the following key goals:

- Continue economic development efforts through recruitment and exceptional service
- Improve communication and outreach to Council
- Monitor the progress of the Strategic Plan for the City of Camas
- Determine critical current and future needs for the City and possible ways to fund the services
- Hire a Communications Director and establish a new Communications Program
- Create a new Facilities Management Program
- Hire a new Parks Director

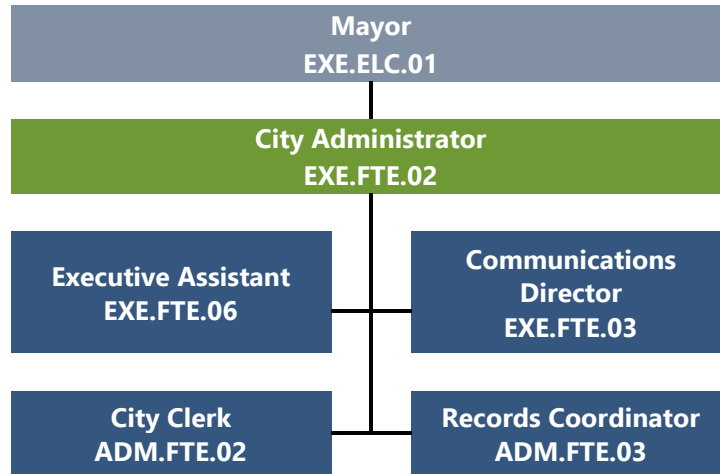
### Trends and Future Issues

As growth in the City accelerates, plan for smart growth to meet the needs of our industries, businesses, and residents. Build on the successes of the past and strive to provide cost effective quality of services to the citizens of Camas.

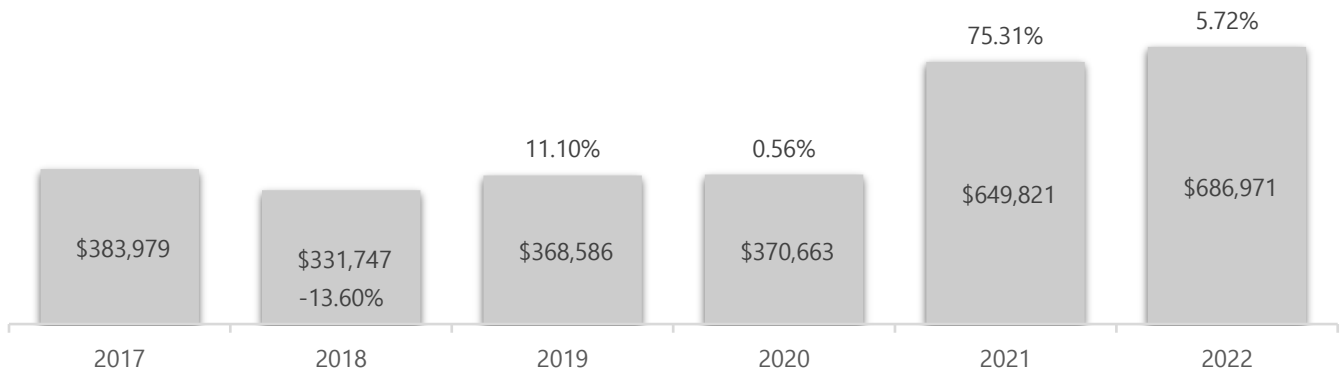




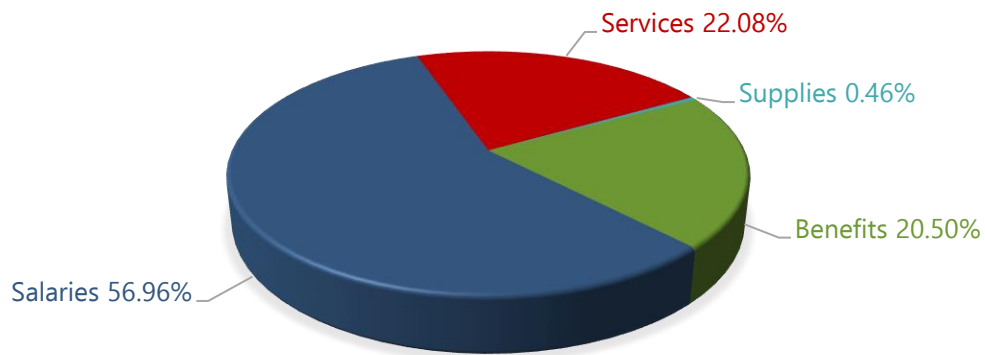
**Department Organizational Chart**



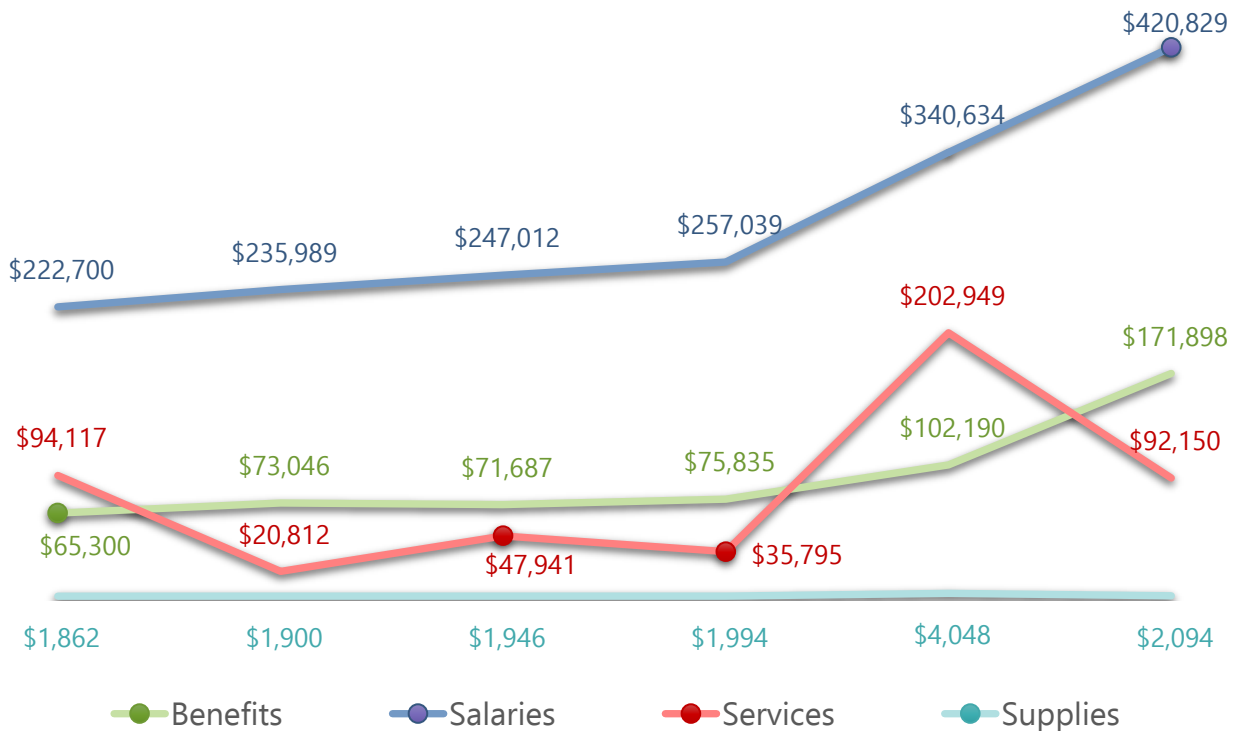
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Executive</b>								
001.03.513.100.11	Regular Salaries And Wages	\$ 221,621	\$ 235,466	\$ 244,702	\$ 284,983	\$ 340,134	\$ 287,322	\$ 420,329
001.03.513.100.12	Overtime		\$ -	\$ 79		\$ 500		\$ 500
	<b>Salaries</b>	<b>221,621</b>	<b>235,466</b>	<b>244,781</b>	<b>284,983</b>	<b>340,634</b>	<b>287,322</b>	<b>420,829</b>
001.03.513.100.21	<b>Personnel Benefits</b>	<b>\$ 65,248</b>	<b>\$ 68,766</b>	<b>\$ 70,913</b>	<b>\$ 56,864</b>	<b>\$ 102,190</b>	<b>\$ 93,473</b>	<b>\$ 171,898</b>
001.03.513.100.31	Office And Operating Supplies	\$ 1,495	\$ 1,379	\$ 1,191	\$ 1,819	\$ 4,048	\$ 644	\$ 2,094
001.03.562.100.31	COVID-Office Supplies				\$ 16		\$ -	
	<b>Supplies</b>	<b>1,495</b>	<b>1,379</b>	<b>1,191</b>	<b>1,835</b>	<b>4,048</b>	<b>\$ 644</b>	<b>2,094</b>
001.03.513.100.41	Professional Ser	\$ 80,375	\$ 7,400	\$ 35,781	\$ 133,999	\$ 237,949	\$ 99,840	\$ 74,945
001.03.562.100.41	COVID-Professional Srv				\$ 27,871		\$ 123	
001.03.513.100.42	Communication	\$ 1,761	\$ 1,579	\$ 1,898	\$ 2,482	\$ 2,901	\$ 2,464	\$ 2,967
001.03.513.100.43	Travel	\$ 2,661	\$ 4,103	\$ 2,351	\$ 285	\$ 3,640	\$ 491	\$ 3,723
001.03.513.100.46	Insurance	\$ 2,754	\$ 2,210	\$ 2,766	\$ 2,642	\$ 2,911	\$ 4,704	\$ 4,841
001.03.513.100.48	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 633	\$ -	\$ 647
001.03.513.100.49	Miscellaneous	\$ 5,179	\$ 4,141	\$ 5,014	\$ 6,510	\$ 4,915	\$ 5,091	\$ 5,027
001.24.557.210.49	Miscellaneous-Outreach		\$ 3,000	\$ 3,004	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	<b>Services</b>	<b>92,731</b>	<b>22,433</b>	<b>50,815</b>	<b>176,789</b>	<b>255,949</b>	<b>115,712</b>	<b>95,150</b>
001.24.557.200.51	<b>Intergovt. Services-Outreach</b>	<b>6,506</b>	<b>\$ 16,954</b>	<b>\$ 16,651</b>	<b>\$ 4,221</b>	<b>\$ 21,562</b>		<b>\$ 22,052</b>
	<b>Total Executive</b>	<b>\$ 387,601</b>	<b>\$ 344,997</b>	<b>\$ 384,352</b>	<b>\$ 524,693</b>	<b>\$ 724,383</b>	<b>\$ 497,150</b>	<b>\$ 712,023</b>

## General Fund: Finance

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### Purpose

To ensure the City's financial stability and maximize the use of its financial resources, while maintaining the highest level of public trust.

### Key Accomplishments in Previous Biennium

The Finance Department was successful in achieving the following goals:

- Implemented Balancing Act to enable virtual public engagement for budget scenarios
- Expanded the six-year financial forecast to ten-year as well as added all the governmental funds
- Issued \$9 million General Obligation Bond, renewed \$7 million Line of Credit and sold \$18.2 million Revenue Bonds
- Received the GFOA Award for the 2018 and 2019 CAFR report
- Restructured the Accounting Manager position and hired an Assistant Finance Director
- Created a new Accounting Assistant position
- Managed over a million in Coronavirus Relief Funds
- Implemented a new online payment platform

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. Staff continues to develop better ways of providing services with technology and best practices.

### Goals and New Initiatives

Finance has among its goals for the biennium the following key goals with current resources:







- Prepare a Budget worthy of the Government Finance Officers Association (GFOA) recognition, the Distinguished Budget Presentation Award
- Prepare a Annual Comprehensive Financial Report (ACFR) worthy of GFOA Recognition and receive clean audit opinions from the State Auditor's Office
- Complete an update of all financial policies of the City
- Migrate all Treasury Reporting into Open Finance
- Move utility billing to a monthly billing cycle
- Implement a successful low-income program for utility bills
- Secure a new Financial System and begin implementation

### Trends and Future Issues

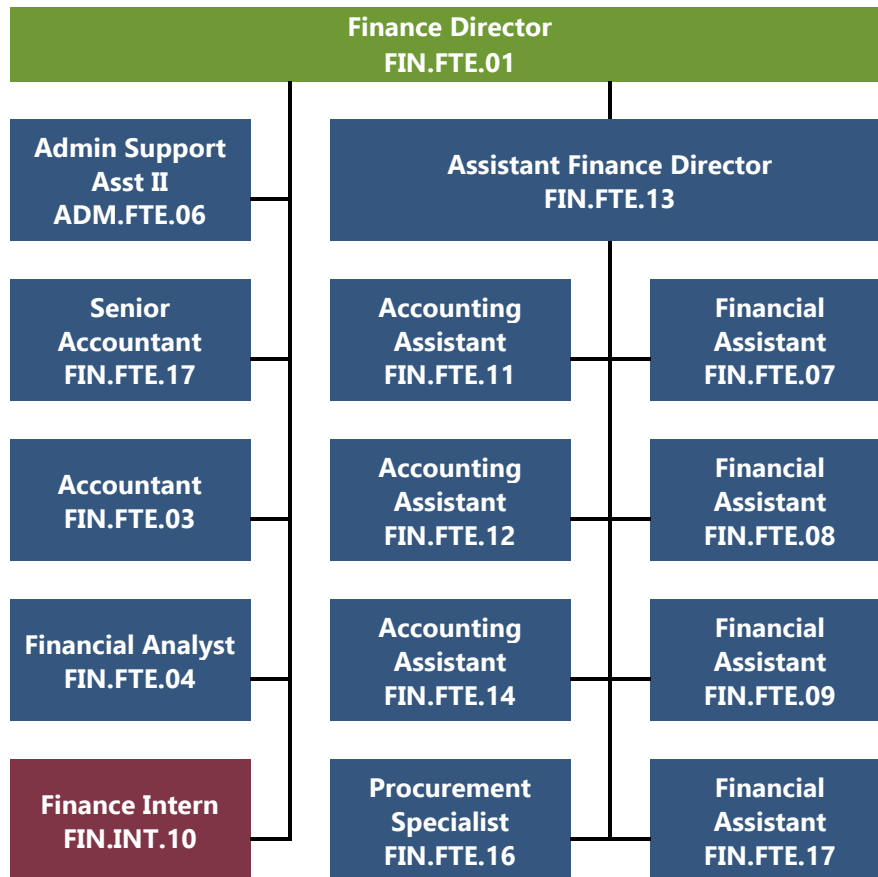
The top issues facing Finance Department include:

- Enhancing the internet and social media to better serve the public
- Continue to move toward full transparent financial reporting
- Begin the effort to migrate to a new financial system platform
- Providing grant management as well as actively pursuing grant funds
- Continue to move toward 100% electronic payments
- Cross training and developing staff

## Performance Metrics and Department Goals

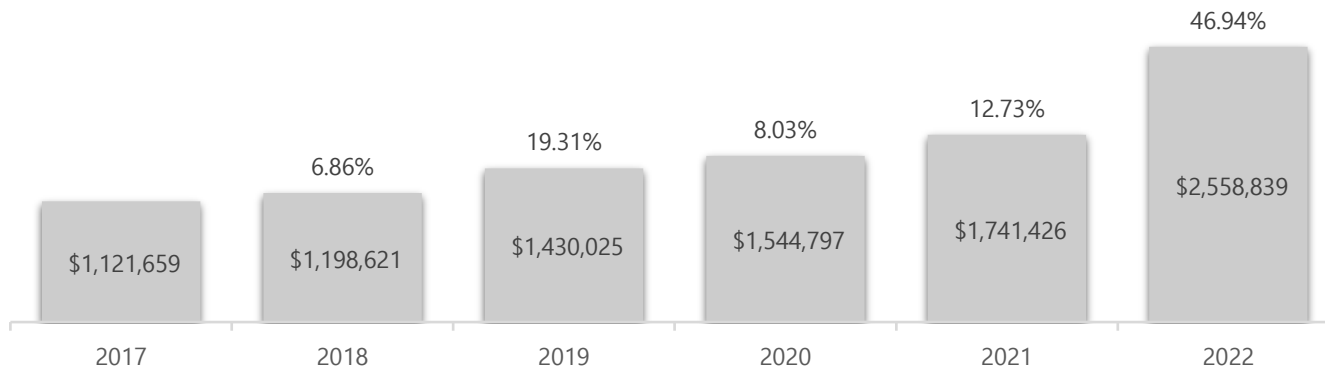
	<b>BALANCED BUDGET</b>		
	To maintain structurally balanced budget, the City will manage expenditures within revenues collected.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	Balanced	Balance	Balance
	<b>BOND RATING</b>		
	To maintain the excellent credit of the City, management will maintain a S&P bond rating of AA+ or better with each bond issue		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	AA+	AA+	AA+
	<b>EXCELLENCE IN FINANCIAL REPORTING</b>		
	Maintain reporting excellence by earning distinction for the Annual Comprehensive Financial Report.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	Awarded	Awarded	Awarded
	<b>GENERAL FUND BALANCE</b>		
	To provide adequate liquidity, the Finance Department will work with City Council and staff to maintain a fund balance of 17% at year-end.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	31.36%	25.72%	32.83%
	<b>ELECTRONIC TRANSACTIONS</b>		
	To increase efficiency, reduce costs, and prevent fraud, the Finance Department will increase the number of electronic payments received and sent by the City to 90% by 2024.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	<b>UTILITY BILLING COLLECTION RATE</b>		
	To provide adequate funds for the City's utilities operation and capital projects, the Finance Department will maintain collection efforts to ensure that 90% of utility customers are paying on time without penalties.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	89.93	89.29	90.01

**Department Organizational Chart**

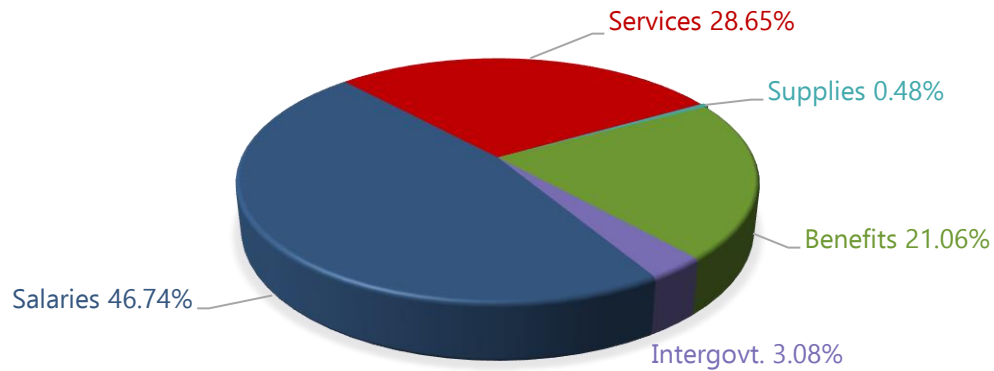




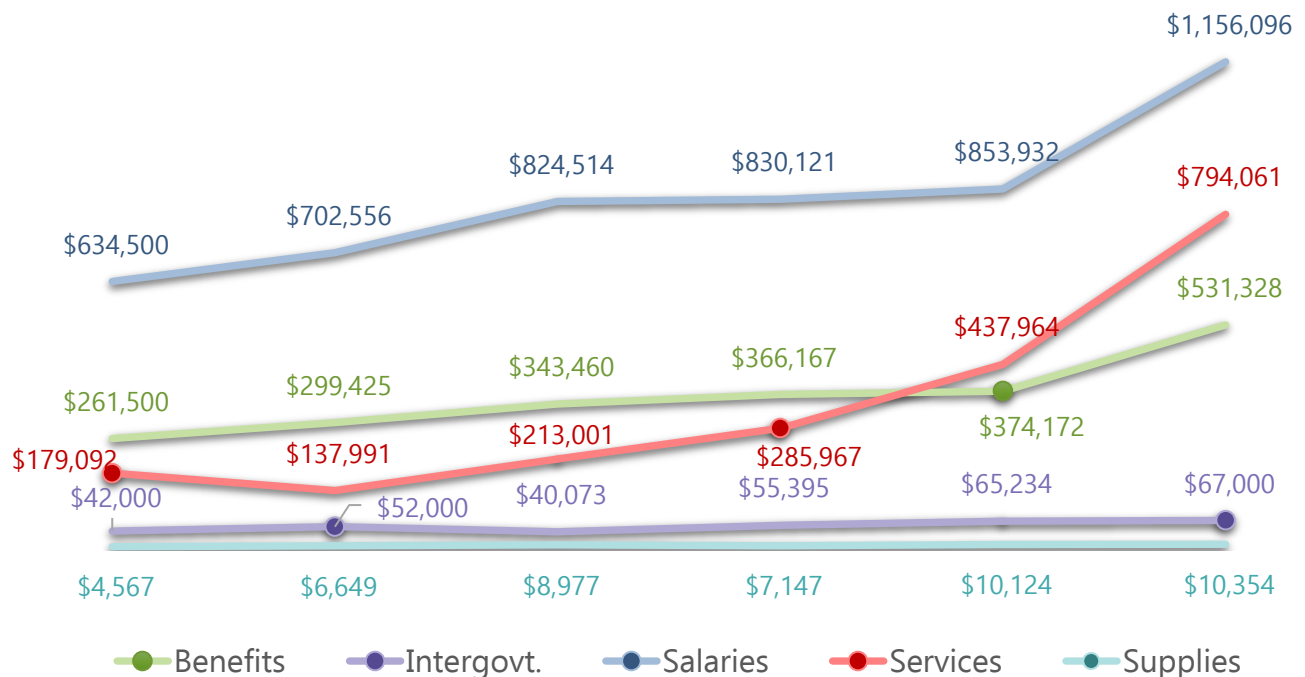
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Finance</b>								
001.04.514.230.11	Regular Salaries And Wages	\$ 631,636	\$ 699,931	\$ 808,725	\$ 811,457	\$ 852,270	\$ 761,872	\$ 1,150,786
001.04.514.230.12	Overtime	\$ 289	\$ 2,321	\$ 6,445	\$ 4,489	\$ 1,662	\$ 7,622	\$ 5,310
	<b>Salaries</b>	<b>631,924</b>	<b>702,252</b>	<b>815,170</b>	<b>815,945</b>	<b>853,932</b>	<b>769,494</b>	<b>1,156,096</b>
001.04.514.230.21	<b>Personnel Benefits</b>	<b>\$ 261,347</b>	<b>\$ 299,979</b>	<b>\$ 341,194</b>	<b>\$ 356,564</b>	<b>\$ 374,172</b>	<b>\$ 353,470</b>	<b>\$ 531,328</b>
001.04.514.230.31	Office And Operating Supplies	\$ 4,414	\$ 6,423	\$ 8,911	\$ 8,030	\$ 10,124	\$ 5,097	\$ 10,354
001.04.562.230.31	COVID-Supplies				\$ 7,582		\$ 1,030	
	<b>Supplies</b>	<b>4,414</b>	<b>6,423</b>	<b>8,911</b>	<b>15,612</b>	<b>10,124</b>	<b>6,126</b>	<b>10,354</b>
001.04.514.230.41	Professional Ser	\$ 151,849	\$ 112,249	\$ 177,470	\$ 170,333	\$ 389,587	\$ 218,677	\$ 743,078
001.04.562.230.41	COVID Professional Services				\$ 2,283		\$ 2,538	
001.04.514.230.42	Communication	\$ 2,528	\$ 2,130	\$ 3,594	\$ 3,482	\$ 4,149	\$ 4,035	\$ 4,243
001.04.514.230.43	Travel	\$ 3,691	\$ 857	\$ 3,670	\$ 1,973	\$ 8,432	\$ -	\$ 8,623
001.04.514.230.45	Rentals & Leases			\$ 2,271	\$ 2,565	\$ 2,589	\$ 2,448	\$ 2,647
001.04.514.230.46	Insurance	\$ 10,099	\$ 11,912	\$ 14,905	\$ 15,820	\$ 16,252	\$ 17,620	\$ 18,130
001.04.514.230.48	Repairs & Maintenance	\$ 469		\$ -		\$ 1,586	\$ -	\$ 1,622
001.04.514.230.49	Miscellaneous/Membership&Dues	\$ 7,031	\$ 9,909	\$ 8,488	\$ 6,991	\$ 15,369	\$ 14,229	\$ 15,718
	<b>Services</b>	<b>\$ 175,668</b>	<b>\$ 137,056</b>	<b>\$ 210,399</b>	<b>\$ 203,447</b>	<b>\$ 437,964</b>	<b>\$ 259,546</b>	<b>\$ 794,063</b>
001.04.514.400.51	<b>Intgovt Profess. Serv.</b>	<b>\$ 41,438</b>	<b>\$ 51,498</b>	<b>\$ 39,245</b>	<b>\$ 64,610</b>	<b>\$ 65,234</b>	<b>\$ 58,591</b>	<b>\$ 67,000</b>
	<b>Total Finance</b>	<b>1,114,791</b>	<b>1,197,208</b>	<b>1,414,919</b>	<b>1,456,179</b>	<b>1,741,426</b>	<b>1,447,226</b>	<b>2,558,841</b>

## General Fund: Legal Counsel

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### Purpose

Responsible for performing a variety of complex, high level administrative, technical and professional legal work. This service is contracted to an outside firm.

### Key Accomplishments in Previous Biennium

The Legal Counsel was successful in achieving the following goals:

- Administered civil lawsuits
- Prepared legal documents
- Advised City officials as to legal rights, obligations, practices, and other phases of applicable local, state and federal law
- Drafted and reviewed contracts, agreements, resolutions and ordinances under consideration by the City Council to ensure that the documents adequately protect the legal interests of the City
- Provided for the prosecution of persons cited into Municipal Court for traffic or misdemeanor charges

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The Legal Counsel has among its goals for the biennium the following key goals with current resources:

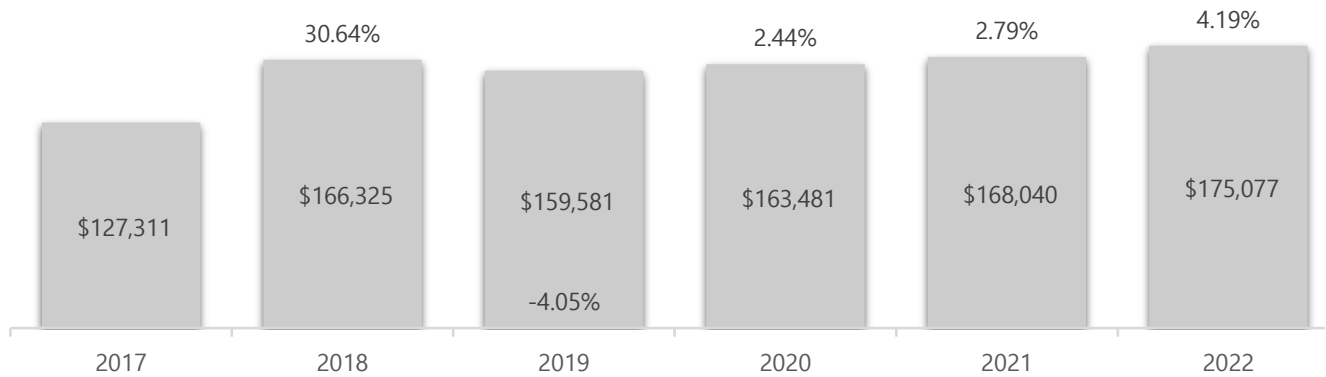
- Provide City Attorney services as required
- Provide adequate Prosecutor services to Municipal Court

### Trends and Future Issues

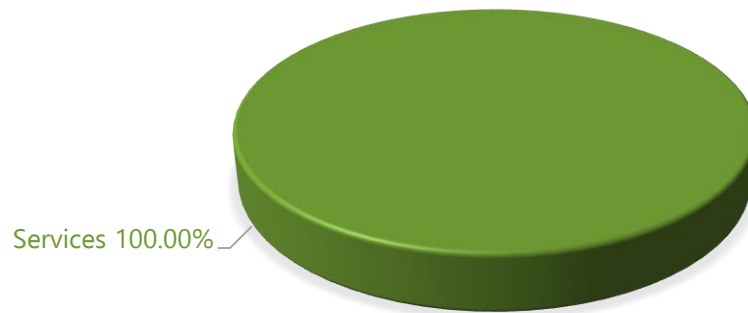
The top issues facing the Legal Counsel department include areas that will be a challenge without additional funding of staff. These areas include:

- Continued compliance with Indigent Defense requirements
- Additional court days
- Unforeseeable legal complications
- Assist in the analysis of discontinuing the contract with District Court services

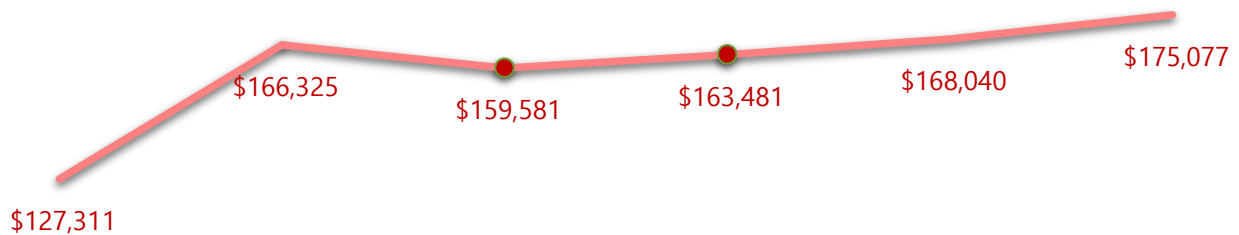
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Legal</b>								
001.05.515.300.43	Travel	\$ 1,463	\$ 1,826	\$ 581	\$ 206	\$ 1,101		\$ 1,126
001.05.515.300.49	Miscellaneous	\$ 510	\$ 590	\$ 615		\$ 291		\$ 298
001.05.515.301.41	Professional Serv (Criminal)	\$ 27,300	\$ 28,500	\$ 29,355	\$ 30,236	\$ 34,954	\$ 31,143	\$ 35,653
001.05.515.302.41	Professional Services (Civil)	\$ 98,170	\$ 135,022	\$ 115,285	\$ 99,393	\$ 131,694	\$ 108,118	\$ 138,000
	<b>Services</b>	<b>127,444</b>	<b>165,938</b>	<b>145,837</b>	<b>129,835</b>	<b>168,040</b>	<b>139,261</b>	<b>175,077</b>
	<b>Total Legal</b>	<b>127,444</b>	<b>165,938</b>	<b>145,837</b>	<b>129,835</b>	<b>168,040</b>	<b>139,261</b>	<b>175,077</b>

## General Fund: Human Resources

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### Purpose

Provide employment and personnel services to the City's employees as well as providing information and assistance to job applicants and other external citizens.

### Key Accomplishments in Previous Biennium

Human Resources was successful in achieving:

- Ensured City earned the AWC Well-City Award for 2018 and 2019 which decreased the 2019 and 2020 healthcare premiums by 2%
- Completed successfully filling 50 vacant positions.
- Continued HR processes in Laserfiche records management system
- Implemented policy/procedure changes to comply with State Paid Family and Medical Leave law.
- Implemented policy/procedure requirements related to COVID-19 pandemic as required by Federal Law (FFCRA) and State regulations.

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. Increase in budget are due to increases in fees to maintain services.

### Goals and New Initiatives

The Human Resources Division has among its goals for the biennium:

- Earn 2020-2021 Well-City Awards (reduction would apply to 2021-2022)
- Begin next cycle of contract negotiations
- Update all outdated policies and the Employee Handbook
- Create formal onboarding manual for new employees.
- Continue to implement HR processes in Laserfiche for efficiency and streamlining


### Trends and Future Issues


The top issues facing the Human Resources department include:

- Contain costs for employee benefits
- Manage expectations on wages due to economic cycles
- Maintain positive labor relations with unions

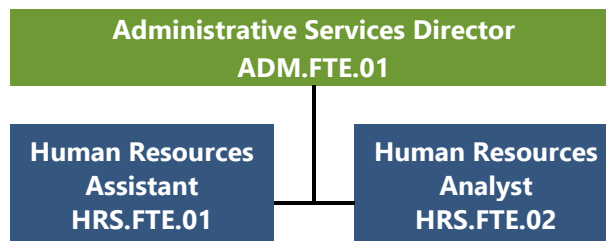


## Performance Metrics

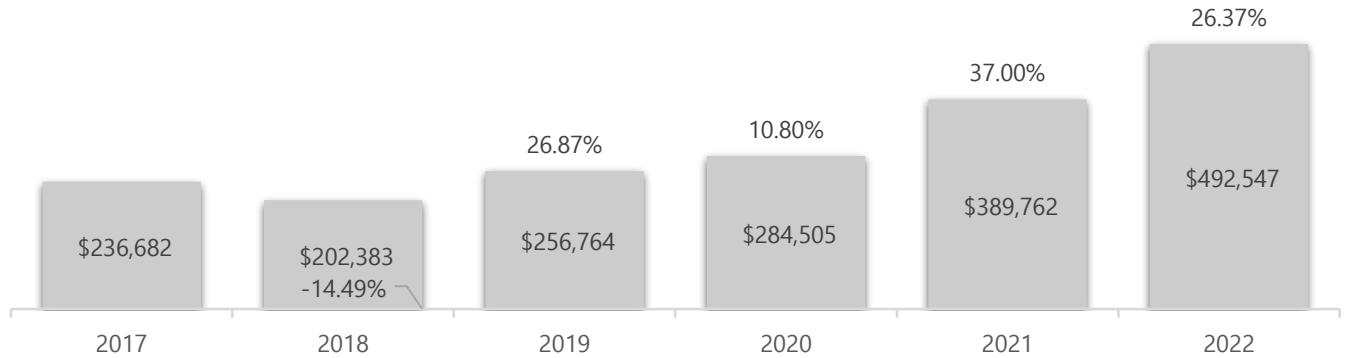
	CITY STAFFING		
	To ensure adequate levels of staffing for the City departments, the Administrative Services Department will fill 100% of vacant positions within 60 days from date of job posting to date of job offer.		
	2018	2019	2020
	50%	58%	

	WELL-CITY STATUS		
	To receive a 2% reduction in AWC medical premiums the HR Department will ensure continued completion of the 9 standards required to achieve WellCity status, thereby reducing the cost of employee benefits and saving the City money.		
	2018	2019	2020
	Well City Status Awarded	Well City Status Awarded	Well City Status Awarded

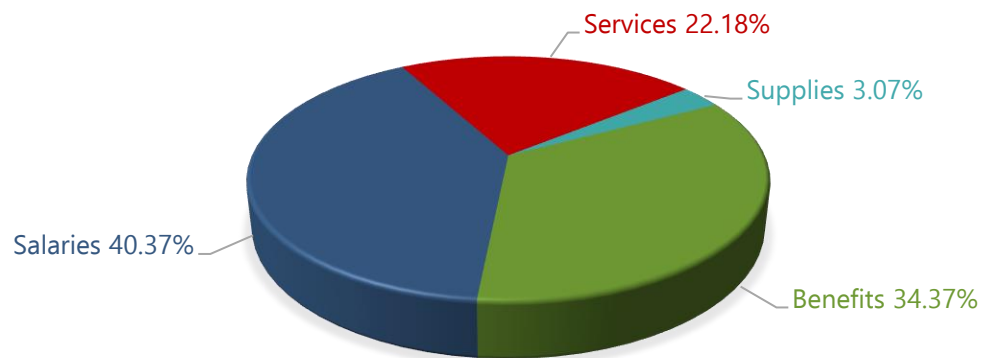
## Department Organizational Chart



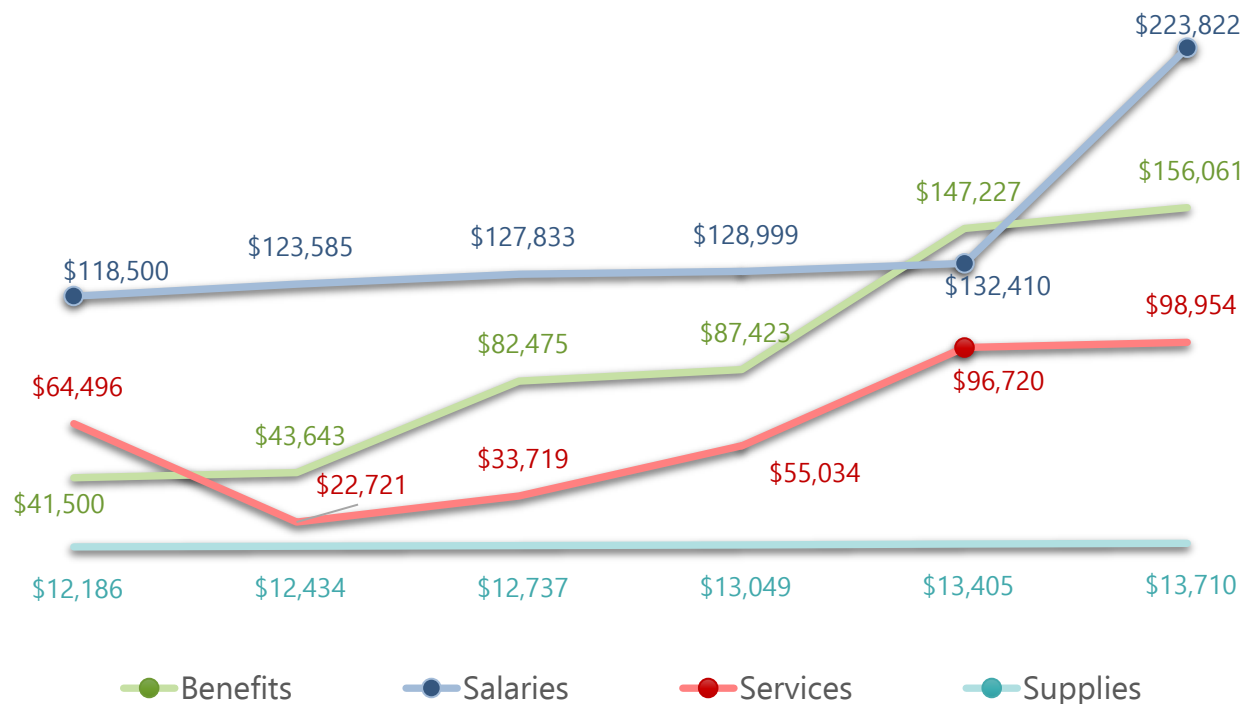
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Human Resources</b>								
001.06.518.100.11	Regular Salaries And Wages	\$ 117,495	\$ 122,923	\$ 126,153	\$ 128,845	\$ 132,411	\$ 129,580	\$ 223,822
001.06.518.100.21	Personnel Benefits	\$ 40,142	\$ 43,014	\$ 44,581	\$ 45,190	\$ 147,227	\$ 45,495	\$ 156,061
001.06.517.900.31	Office and Operating Supplies	\$ 5,792	\$ 3,614	\$ 5,637	\$ 1,014	\$ 7,343	\$ 623	\$ 7,510
001.06.518.100.31	Office And Operating Supplies	\$ 5,054	\$ 2,672	\$ 3,415	\$ 149	\$ 6,062	\$ -	\$ 6,200
001.06.562.100.31	Supplies-COVID19				\$ 102	\$ -	\$ -	
	<b>Supplies</b>	<b>10,846</b>	<b>6,287</b>	<b>9,052</b>	<b>1,265</b>	<b>13,405</b>	<b>623</b>	<b>13,710</b>
001.06.517.900.43	Travel	\$ 195	\$ 253	\$ 239	\$ -	\$ 1,100	\$ -	\$ 1,125
001.06.517.900.48	Repairs and Maintenance	\$ 590	\$ 278	\$ 304	\$ 2,569	\$ 1,336	\$ 336	\$ 1,366
001.06.518.100.41	Professional Ser	\$ 54,373	\$ 12,864	\$ 1,350	\$ 41,775	\$ 84,213	\$ 18,167	\$ 86,124
001.06.562.900.41	COVID Professional Services			\$ 200		\$ -	\$ -	
001.06.518.100.42	Communication	\$ 373	\$ 272	\$ 360	\$ 585	\$ 1,651	\$ 710	\$ 1,688
001.06.518.100.43	Travel	\$ 1,698	\$ 2,315	\$ 1,062	\$ 1,006	\$ 2,259	\$ -	\$ 2,310
001.06.518.100.46	Insurance	\$ 1,459	\$ 1,721	\$ 2,153	\$ 2,057	\$ 2,266	\$ 2,291	\$ 2,357
001.06.518.100.49	Miscellaneous/Membership&Dues	\$ 1,914	\$ 1,594	\$ 1,237	\$ 1,967	\$ 3,895	\$ 1,495	\$ 3,984
	<b>Services</b>	<b>60,601</b>	<b>19,296</b>	<b>6,704</b>	<b>50,158</b>	<b>96,719</b>	<b>22,998</b>	<b>98,954</b>
<b>Total Human Resources</b>		<b>229,085</b>	<b>191,520</b>	<b>186,490</b>	<b>225,459</b>	<b>389,762</b>	<b>198,697</b>	<b>492,547</b>

## General Fund: Administrative Services

### Purpose

Provide centralized services for all City Departments including records management, public information, and senior management of City Clerk's Office, Information Technology Department and Human Resources Division.

### Key Accomplishments in Previous Biennium

Administrative Services was successful in achieving:

- Continued utilizing Laserfiche Records Management System for City documents
- Created workflow for Special Event Permit process
- Received Records Grant to assist with high level scanning and archiving for contracts, ordinances and resolutions.
- Implemented state JLARC reporting procedures for public records requests
- Launched Municode Meetings; streamlined Council agenda submittal and preparation process

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. Increases in budget are due to fees related to necessary services.

### Goals and New Initiatives


Administrative Services has among its goals for the Biennium:

- Continue to centralize public records using Laserfiche
- Launch Laserfiche public portal for all public records requests
- Streamline records archiving process customized to each department
- Work with departments to disposition network files
- Draft disaster-preparedness plans for City essential records

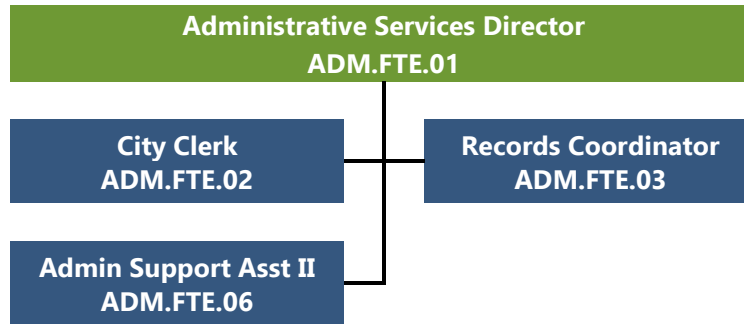
### Trends and Future Issues

The top issue continues to be centralizing paper and electronic documents and safeguarding essential records while continuing to public records easily accessible to citizens.

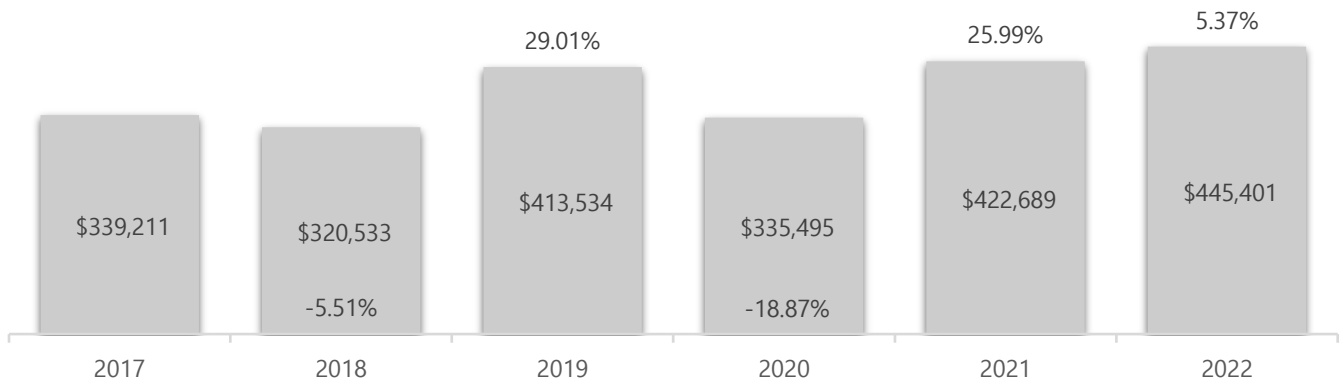
### Performance Metrics and Department Goals

	PUBLIC RECORDS		
	As an important part of creating a more open and transparent government, the City Clerk's office will ensure that 80% of all public records requests categorized as Category 2 or 3 under the City's PRA Administrative Rules, are fulfilled within 10 working days of submission through 2022.		
	2018	2019	2020
		81%	

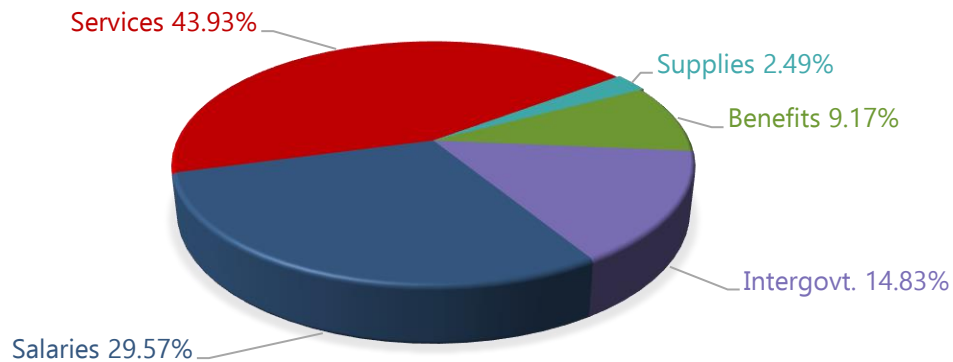
## Department Organizational Chart



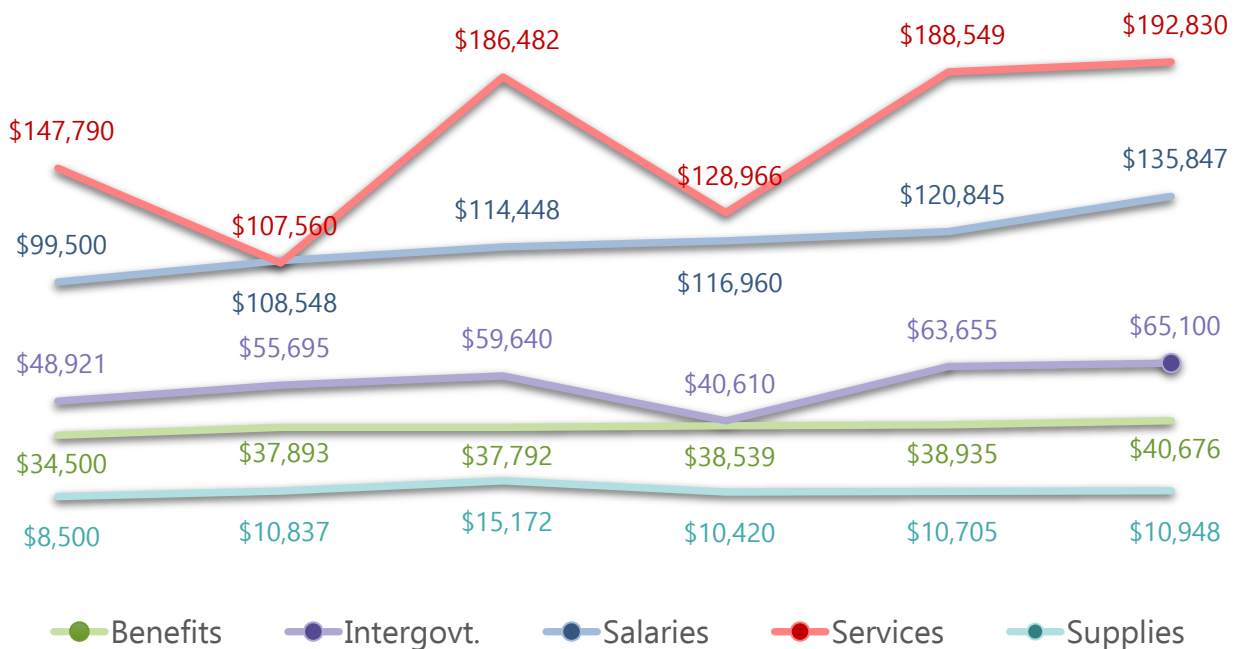
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type





## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Administrative Services</b>								
001.07.518.900.11	Regular Salaries And Wages	\$ 98,270	\$ 108,757	\$ 113,010	\$ 116,836	\$ 120,345	\$ 117,944	\$ 135,347
001.07.518.900.12	Overtime		\$ -	\$ 79		\$ 500	\$ -	\$ 500
	<b>Salaries</b>	<b>98,270</b>	<b>108,757</b>	<b>113,089</b>	<b>116,836</b>	<b>120,845</b>	<b>117,944</b>	<b>135,847</b>
001.07.518.900.21	<b>Personnel Benefits</b>	<b>\$ 34,117</b>	<b>\$ 35,648</b>	<b>\$ 36,761</b>	<b>\$ 37,363</b>	<b>\$ 38,935</b>	<b>\$ 37,660</b>	<b>\$ 40,676</b>
							\$ -	
001.07.518.900.31	Office and Operating Supplies	\$ 7,666	\$ 10,542	\$ 13,632	\$ 6,805	\$ 10,705	\$ 6,398	\$ 10,948
001.07.562.900.31	COVID Supplies				\$ 131		\$ -	
001.07.518.900.35	Small Tools and Minor Equipmen			\$ 20,798				
	<b>Supplies</b>	<b>\$ 7,666</b>	<b>\$ 10,542</b>	<b>\$ 34,430</b>	<b>\$ 6,936</b>	<b>\$ 10,705</b>	<b>\$ 6,398</b>	<b>\$ 10,948</b>
001.07.518.900.41	Professional Services	\$ 85,786	\$ 45,886	\$ 113,918	\$ 39,179	\$ 128,281	\$ 90,872	\$ 131,193
001.07.562.900.41	COVID Professional Services			\$ 10			\$ -	
001.07.518.900.42	Communications	\$ 4,265	\$ 3,635	\$ 3,428	\$ 2,254	\$ 8,930	\$ 4,218	\$ 9,133
001.07.518.900.43	Travel	\$ 1,950	\$ 3,000	\$ 3,760		\$ 2,003	\$ -	\$ 2,048
001.07.518.900.45	Operating Rentals and Leases	\$ 27,809	\$ 25,010	\$ 27,278	\$ 24,245	\$ 28,590	\$ 25,109	\$ 29,239
001.07.518.900.46	Insurance	\$ 2,839	\$ 3,025	\$ 3,297	\$ 3,091	\$ 3,604	\$ 3,309	\$ 3,686
001.07.518.900.47	Census 2020 Costs				\$ 951		\$ -	
001.07.518.900.48	Repairs and Maintenance	\$ 10,235	\$ 11,160	\$ 8,788	\$ 3,024	\$ 9,812	\$ 2,751	\$ 10,035
001.07.518.900.49	Miscellaneous	\$ 15,094	\$ 11,588	\$ 9,168	\$ 2,958	\$ 7,330	\$ 6,150	\$ 7,496
	<b>Services</b>	<b>\$ 147,978</b>	<b>\$ 103,305</b>	<b>\$ 169,637</b>	<b>\$ 75,711</b>	<b>\$ 188,549</b>	<b>\$ 132,408</b>	<b>\$ 192,830</b>
001.07.518.900.51	Intgovt Profess Services	\$ 42,098	\$ 50,592	\$ 55,489	\$ 42,085	\$ 57,004	\$ 57,004	\$ 58,298
001.07.564.000.51	Intgovt Profess. Serv.	\$ 5,887	\$ 4,569	\$ 1,311	\$ 6,475	\$ 6,651	\$ 6,904	\$ 6,802
	<b>Intergovernmental</b>	<b>47,984</b>	<b>55,161</b>	<b>56,800</b>	<b>48,560</b>	<b>63,655</b>	<b>63,908</b>	<b>65,100</b>
<b>Total Administrative Services</b>		<b>\$ 336,015</b>	<b>\$ 313,412</b>	<b>\$ 410,716</b>	<b>\$ 285,407</b>	<b>\$ 422,689</b>	<b>\$ 358,318</b>	<b>\$ 445,401</b>

## General Fund: Law Enforcement

### Purpose

Protect lives and property in our community and to maintain public order.

### Key Accomplishments in Previous Biennium

The Police Department was successful in achieving the following goals:

- Implemented new processes dealing with deadly force investigations required by I-940
- Received high marks in our annual WCIA risk management audit for adopting best practices and having a very favorable claim history
- Hired and trained new staff positions authorized in the 2019-2020 budget
- Two Camas officers joined the Regional SWAT Team
- Responded to COVID-19 pandemic and maintained full law enforcement services to the community

### Level of Service and Budget Impact

The department is adequately funded to a level that we are able to achieve our mission and goals.



### Goals and New Initiatives

The Police Department has among its goals for the Biennium the following key goals with current resources:


- Go through the WASPC re-accredited process in 2021 and obtain accredited status
- Work cooperatively with Camas School District on adding a second SRO to the program
- Establish third graveyard patrol shift in 2021
- Continue to limit liability losses through the use of best practices and policies
- Catch up on missed employee training caused by the pandemic


### Trends and Future Issues


The top issues facing the Police Department are:

- The department is rather lean - community growth continues to put pressures on the police department for service expectations. Future funding for additional patrol officer positions will be necessary.
- A number of serious traffic collisions and deaths have occurred over the past few years, yet the City lacks a trained collision investigator to handle such calls. The City has relied on other law enforcement agencies to come in to take over these complex investigations, often causing the other agency to expend overtime dollars on our cases. In addition, we are receiving an increasing volume of citizen complaints over traffic enforcement issues. A future need will be to fund police positions dedicated to traffic law enforcement and serious collision investigations.
- The city lacks a boat that can be used by the public safety departments. Each year, police and fire respond to a number of incidents on the water where having a boat is a necessity. We are currently working with the Fire Department to investigate the possibility of a shared boat that could meet the needs of both departments.

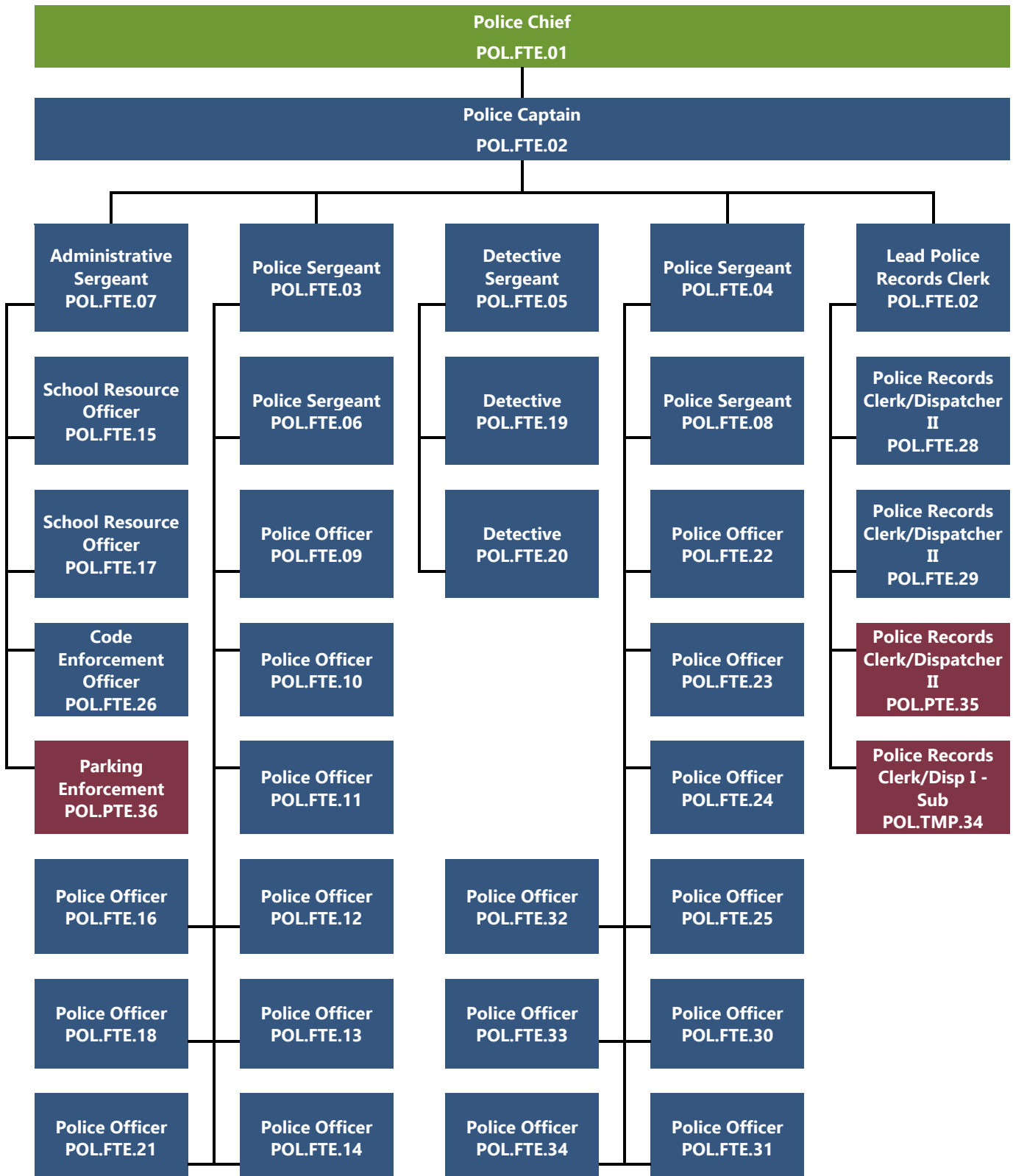
## Performance Metrics and Department Goals

	RESPONSE TIME – HIGH PRIORITY CALLS		
	As the City grows we face challenges in providing rapid response due to increasing calls, road mileage and increasing traffic congestion. We will strive to maintain response times to high priority calls to under 6 minutes through 2022.		
	2018	2019	2020
	4.90	4.69	4.97

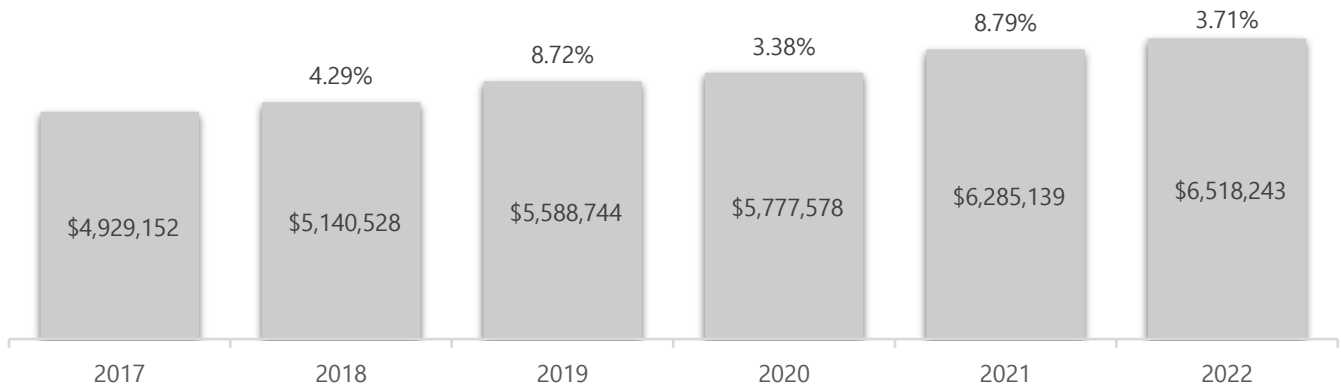
	RESPONSE TIME – MEDIUM PRIORITY CALLS		
	As the City grows we face challenges in providing rapid response due to increasing calls, road mileage and increasing traffic congestion. We will strive to maintain response times to high priority calls to under 8 minutes through 2022.		
	2018	2019	2020
	6.29	6.49	6.61

	RESPONSE TIME – LOW PRIORITY CALLS		
	As the City grows we face challenges in providing rapid response due to increasing calls, road mileage and increasing traffic congestion. We will strive to maintain response times to high priority calls to under 10 minutes through 2022.		
	2018	2019	2020
	5.51	7.31	6.15

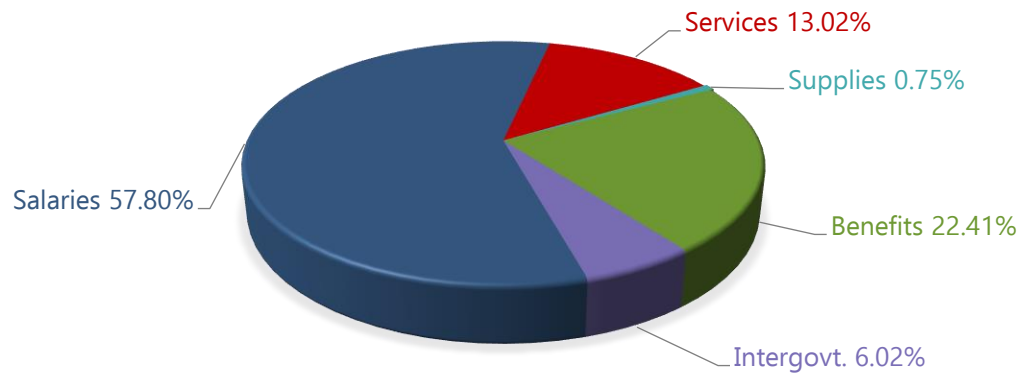
Department Organizational Chart



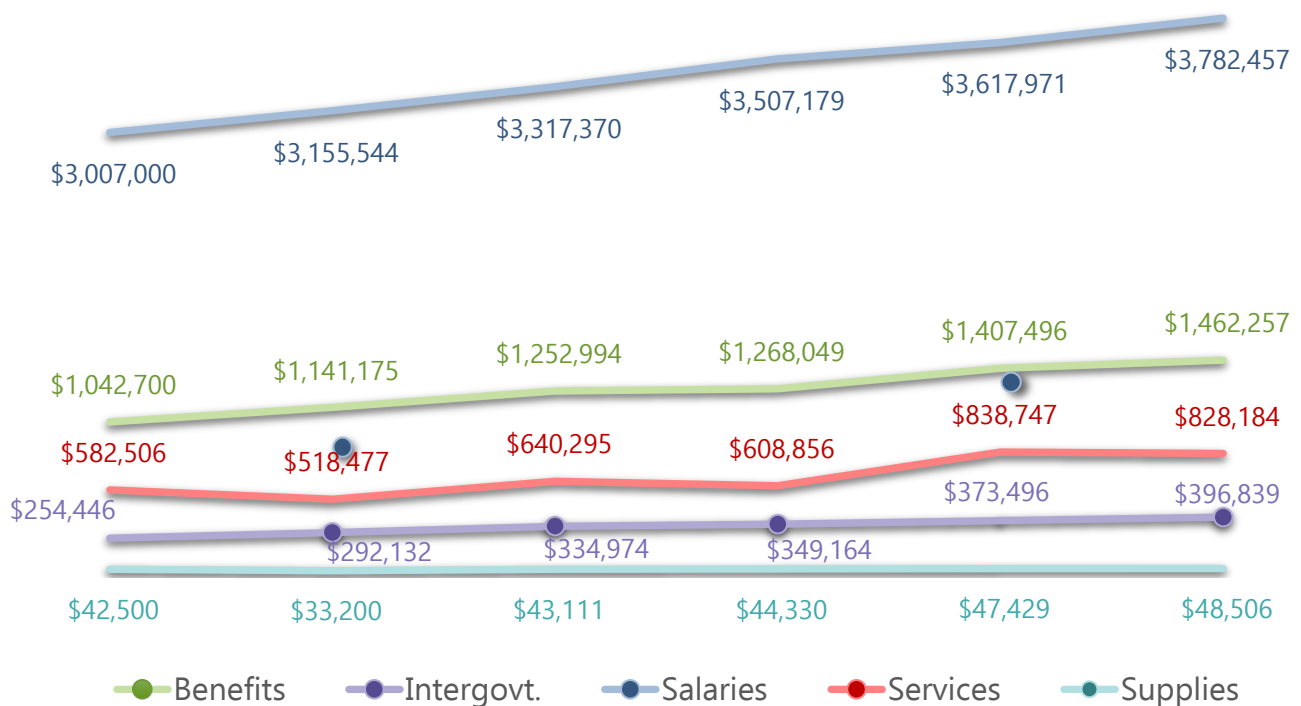
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Law Enforcement</b>								
001.08.521.220.11	Regular Salaries And Wages	\$ 2,677,128	\$ 2,918,801	\$ 3,068,240	\$ 3,265,964	\$ 3,363,417	\$ 3,322,753	\$ 3,519,771
001.08.521.250.13	Sub Salaries		\$ 20,358	\$ 139		\$ 5,000		\$ 5,000
001.08.521.700.11	Parking Enf Salaries		\$ 7,397		\$ 34,435	\$ 34,008	\$ 34,556	\$ 35,538
001.08.521.710.11	Code Enf Salaries		\$ 59,687	\$ 67,486	\$ 64,520	\$ 67,134	\$ 41,695	\$ 70,155
001.08.521.220.12	Overtime	\$ 157,858	\$ 148,889	\$ 110,613	\$ 151,279	\$ 148,411	\$ 151,386	\$ 151,993
	<b>Salaries</b>	<b>2,834,986</b>	<b>3,155,131</b>	<b>3,246,478</b>	<b>3,516,198</b>	<b>3,617,970</b>	<b>3,550,389</b>	<b>3,782,457</b>
001.08.521.220.21	Personnel Benefits	1023756	\$ 1,085,092	\$ 1,178,550	\$ 1,248,068	\$ 1,303,561	\$ 1,238,681	\$ 1,384,374
001.08.521.250.21	Sub Benefits		\$ 4,316	\$ 30				
001.08.521.700.21	Parking Enf Benefits		\$ 3,957		\$ 20,165	\$ 27,860	\$ 14,252	\$ 15,392
001.08.521.710.21	Code Enf Benefits		\$ 29,456	\$ 33,546	\$ 43,601	\$ 48,646	\$ 28,136	\$ 30,387
001.08.521.220.22	Uniforms And Clothing	\$ 18,241	\$ 17,776	\$ 19,588	\$ 23,128	\$ 27,429	\$ 11,203	\$ 32,104
	<b>Benefits</b>	<b>1,041,997</b>	<b>1,140,596</b>	<b>1,231,714</b>	<b>1,334,961</b>	<b>1,407,496</b>	<b>1,292,272</b>	<b>1,462,257</b>
001.08.521.220.31	Office And Operating Supplies	\$ 28,080	\$ 32,455	\$ 27,805	\$ 32,262	\$ 46,576	\$ 29,180	\$ 47,633
001.08.521.700.31	Office And Operating Supplies			\$ 420			\$ -	
001.08.521.710.31	Office and Operating Supplies		\$ 532	\$ 1,390	\$ 85	\$ 748	\$ 41	\$ 765
001.08.562.220.31	COVID - Supplies				\$ 6,905		\$ 388	
001.08.521.220.32	Fuel	\$ 22	\$ 38	\$ 34	\$ 25	\$ 105	\$ -	\$ 108
001.08.521.710.35	Small Tools and Minor Equip				\$ 5,865		\$ -	
001.08.521.220.35	Small Tools And Minor Equip	\$ 30,428	\$ 39,698	\$ 73,613	\$ 43,810	\$ 75,780	\$ 44,319	\$ 61,137
	<b>Supplies</b>	<b>\$ 58,530</b>	<b>\$ 72,723</b>	<b>\$ 103,262</b>	<b>\$ 88,952</b>	<b>\$ 123,209</b>	<b>\$ 73,927</b>	<b>\$ 109,643</b>
001.08.521.220.41	Professional Services	\$ 41,254	\$ 35,273	\$ 40,673	\$ 39,976	\$ 56,882	\$ 38,309	\$ 156,346
001.08.521.700.71	Professional Services			\$ 2,589			\$ -	
001.08.562.220.41	COVID Professional Services				\$ 4,012		\$ 1,688	
001.08.521.220.42	Communication	\$ 28,277	\$ 27,981	\$ 24,845	\$ 32,756	\$ 36,983	\$ 41,265	\$ 37,822
001.08.521.220.43	Travel	\$ 12,736	\$ 20,545	\$ 24,137	\$ 3,481	\$ 27,403	\$ 3,557	\$ 28,025
001.08.521.700.43	Travel		\$ 17			\$ 1,027	\$ -	\$ 1,051
001.08.521.220.44	Advertising		\$ -		\$ 78	\$ 1,027	\$ -	\$ 1,051
001.08.521.100.45	Intfund Oper. Rentals & Lease	\$ 14,087	\$ 10,947	\$ 12,422	\$ 12,906	\$ 20,675	\$ 11,480	\$ 21,296
001.08.521.220.45	Operating Rentals	\$ 230,547	\$ 221,297	\$ 237,803	\$ 265,933	\$ 323,714	\$ 299,498	\$ 322,236
001.08.521.700.45	Intfund Oper. Rentals & Leases	\$ 13,682	\$ 11,819	\$ 13,505	\$ 12,139	\$ 5,867	\$ 5,867	\$ 6,046
001.08.521.710.45	Interfund Oper. Rentals & Leases					\$ 6,786	\$ 6,786	\$ 6,989
001.08.521.220.46	Insurance	\$ 44,044	\$ 40,964	\$ 51,177	\$ 64,661	\$ 66,426	\$ 67,607	\$ 67,934
001.08.521.500.46	Insurance	\$ 8,054	\$ 9,144	\$ 10,362	\$ 13,766	\$ 14,142	\$ 16,958	\$ 17,450
001.08.521.500.47	Public Utility	\$ 22,284	\$ 25,254	\$ 25,508	\$ 24,549	\$ 27,077	\$ 18,787	\$ 27,692
001.08.521.220.48	Repairs & Maintenance	\$ 29,510	\$ 27,846	\$ 42,276	\$ 38,562	\$ 32,874	\$ 20,492	\$ 33,620
001.08.521.220.49	Miscellaneous	\$ 33,495	\$ 30,855	\$ 37,708	\$ 32,178	\$ 37,856	\$ 28,915	\$ 38,715
001.08.521.700.49	Miscellaneous		\$ 364	\$ 2,783	\$ 495	\$ 589	\$ -	\$ 602
001.08.521.710.49	Miscellaneous		\$ 583	\$ 176	\$ 381	\$ 168	\$ 86	\$ 172
	<b>Services</b>	<b>477,969</b>	<b>462,889</b>	<b>525,963</b>	<b>545,874</b>	<b>659,497</b>	<b>561,296</b>	<b>767,047</b>
001.08.521.220.51	Intgovt Profess. Serv.	\$ 254,363	\$ 291,395	\$ 271,368	\$ 233,285	\$ 373,496	\$ 229,720	\$ 396,839
	<b>Intgovt. Professional Services</b>	<b>\$ 254,363</b>	<b>\$ 291,395</b>	<b>\$ 271,368</b>	<b>\$ 233,285</b>	<b>\$ 373,496</b>	<b>\$ 229,720</b>	<b>\$ 396,839</b>
001.08.594.210.64	Machinery & Equip			\$ 57,952			\$ -	
	<b>Capital</b>			<b>\$ 57,952</b>		<b>0</b>	<b>0</b>	
	<b>Total Law Enforcement</b>	<b>\$ 4,667,844</b>	<b>\$ 5,122,734</b>	<b>\$ 5,436,736</b>	<b>\$ 5,719,271</b>	<b>6,181,668</b>	<b>\$ 5,707,605</b>	<b>\$ 6,518,243</b>



## General Fund: Detention and Corrections

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### Purpose

Provides for cost of care of prisoners and parole services, as well as the operation of a local offender work crew program as an alternative to incarceration. The City is required by law to fund justice accountability programs, including prisoner incarceration and corrections based programs. The Offender Work Crew supplements the efforts of the Public Works Department by performing community service on small projects or assignments that require hand tools.

### Key Accomplishments in Previous Biennium

Detention and Corrections was successful in achieving the following goals:

- Established new supervision procedures and processes to improve accountability and accurate reporting
- After a short suspension caused by COVID-19, established safety measures that allowed the offender crew to begin services, following all recommended safety protocols
- Continued working with the City Attorney to maximize the offender work crew option for cases that qualify
- Hired and trained a new Offender Work Crew Leader
- Instituted cost sharing formula to provide for expenses related to the Operations Center

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The COVID-19 pandemic has created a roadblock on the offender work crew by safety restrictions that only allow a certain number of individuals to be on the crew in order to provide for social distancing. The unknowns caused by the pandemic make future predictions difficult; however, we are planning on some return to normal functions sometime in 2021.

### Goals and New Initiatives

Detention and Corrections has among its goals for the biennium:

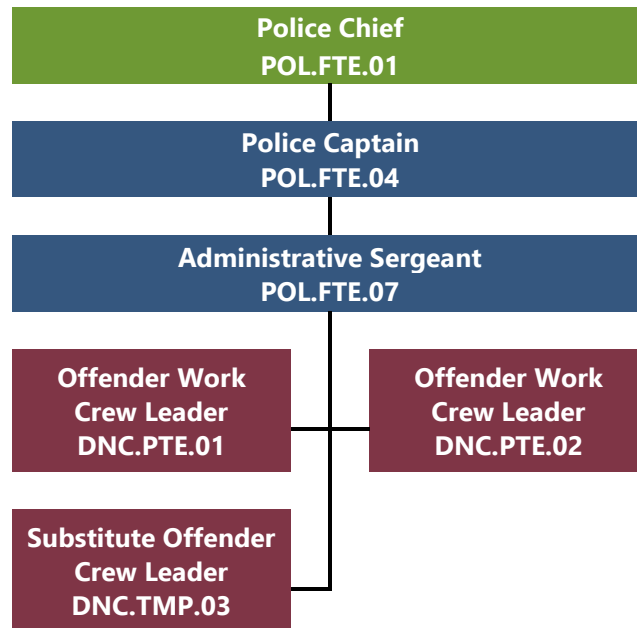
- Continue to work to keep jail incarceration days down through offender screening and the use of the Offender Work Crew
- Monitor back-log created by COVID-19 restrictions and work to complete all sentences from the court by the established report back date
- Continue all safety protocols to protect the employees and the persons on the offender crews

### Trends and Future Issues

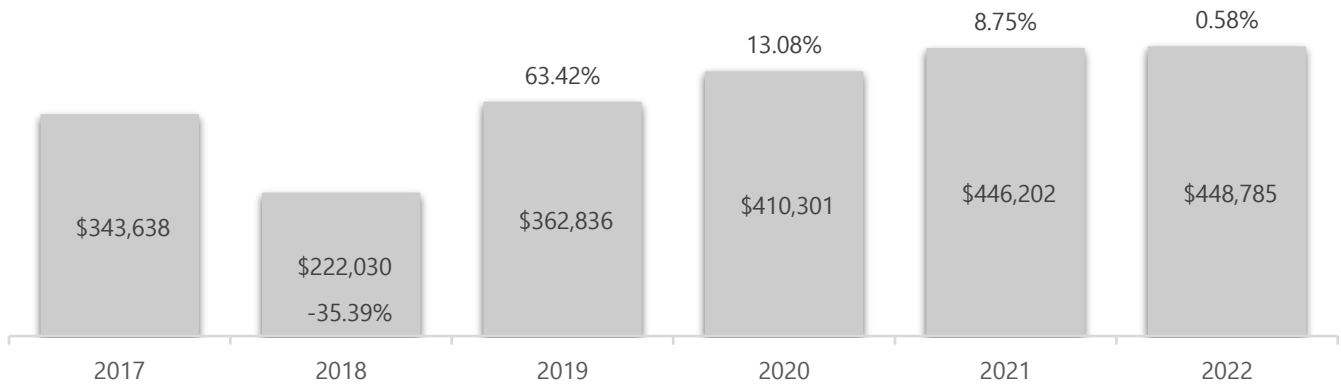
The top issues facing Detention and Corrections are:

- The Operations Center has limited space and has been the location for the offender work crew program for many years. Because of growth needs, the space currently used for the offender work crew program will need to be captured for other Public Works Department needs. The City will need to find a new location to house this program.

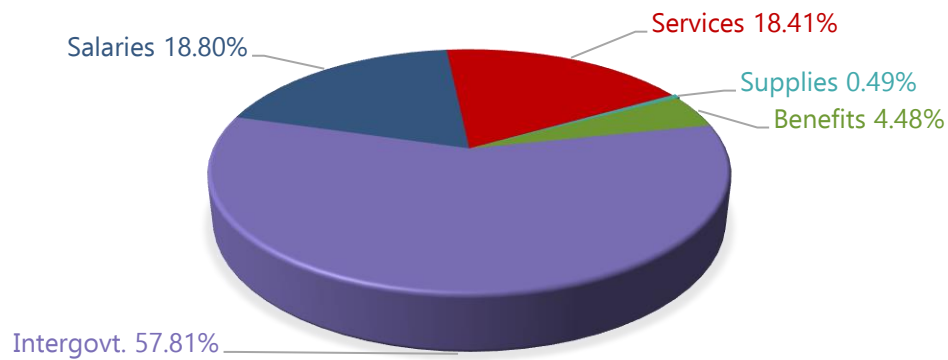
## Department Organizational Chart



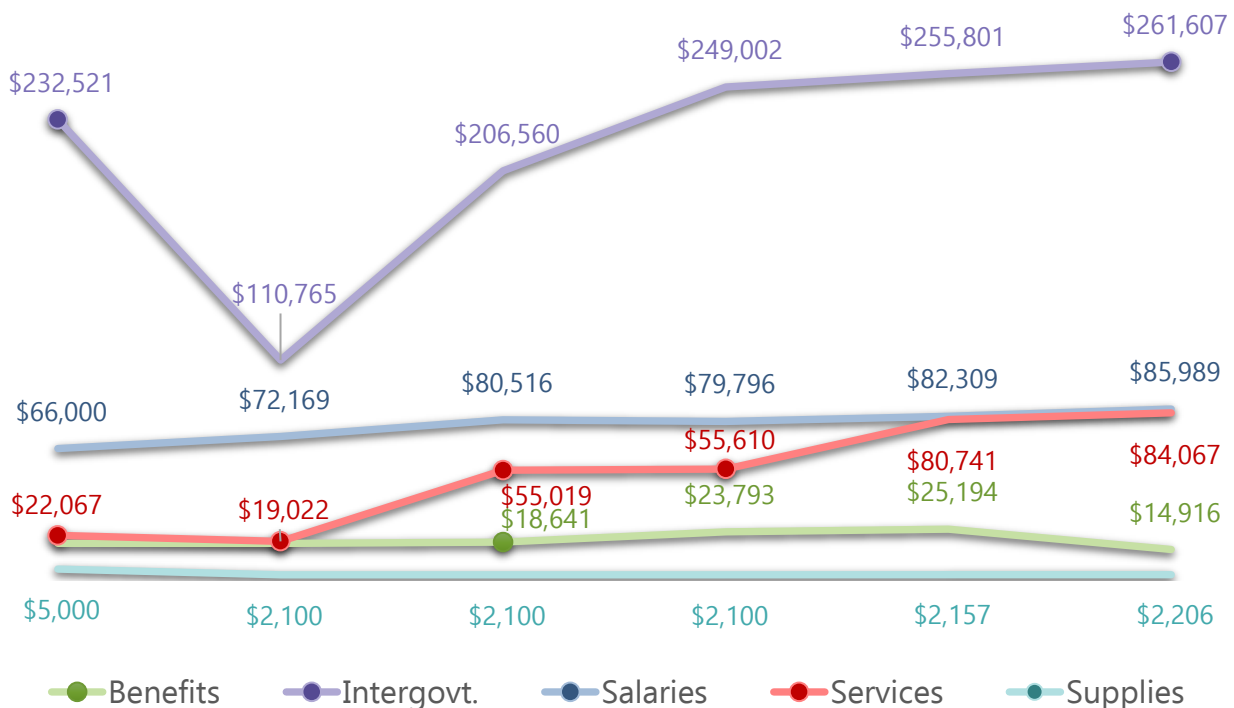
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Detention and Correction</b>								
<b>Probation and Parole Services</b>								
001.10.523.300.11	Regular Salaries And Wages	\$ 65,479	\$ 72,898	\$ 81,394	\$ 76,317	\$ 81,392	\$ 74,902	\$ 85,054
001.10.523.300.12	Overtime		\$ 107	\$ 1,259	\$ 343	\$ 917	\$ -	\$ 935
		<b>\$ 65,479</b>	<b>\$ 73,005</b>	<b>\$ 82,653</b>	<b>\$ 76,660</b>	<b>\$ 82,309</b>	<b>\$ 74,902</b>	<b>\$ 85,990</b>
001.10.523.300.21	Personnel Benefits	\$ 15,260	\$ 17,070	\$ 17,993	\$ 15,679	\$ 24,619	\$ 13,555	\$ 14,640
001.10.523.300.22	Uniforms And Clothing	\$ 325	\$ -		\$ 1,077	\$ 305		
	<b>Benefits</b>	<b>15,586</b>	<b>17,070</b>	<b>17,993</b>	<b>16,755</b>	<b>24,924</b>	<b>13,555</b>	<b>14,640</b>
001.10.523.300.31	Office & Operating Supplies	\$ 4,885	\$ 1,055	\$ 1,385	\$ 1,202	\$ 2,157	\$ 435	\$ 2,206
001.10.523.300.35	Small Tools & Minor Equip	\$ 3,363	\$ 5,816	\$ 2,324	\$ 1,660	\$ 4,109	\$ 1,998	\$ 4,202
	<b>Supplies</b>	<b>\$ 8,248</b>	<b>\$ 6,871</b>	<b>\$ 3,709</b>	<b>\$ 2,861</b>	<b>\$ 6,266</b>	<b>\$ 2,432</b>	<b>\$ 6,408</b>
001.10.523.300.42	Communications	\$ 670	\$ 546	\$ 640	\$ 543	\$ 842	\$ 433	\$ 861
001.10.523.300.45	Interfund Rentals	\$ 12,677	\$ 11,167	\$ 46,965	\$ 51,249	\$ 70,164	\$ 16,455	\$ 71,757
001.10.523.300.46	Insurance	\$ 1,378	\$ 1,624	\$ 2,028	\$ 1,623	\$ 2,130	\$ 3,569	\$ 3,672
001.10.523.300.48	Repairs & Maintenance	\$ 367	\$ 625	\$ 381	\$ 640	\$ 1,901	\$ 714	\$ 1,944
001.10.523.300.49	Misc	\$ 468	\$ -	\$ -		\$ 616	\$ 35	\$ 630
	<b>Services</b>	<b>15,560</b>	<b>13,961</b>	<b>50,013</b>	<b>54,055</b>	<b>75,653</b>	<b>21,205</b>	<b>78,865</b>
001.10.523.300.51	Intgovt Profess. Serv.	\$ 72,532	\$ 76,715	\$ 49,054	\$ 65,780	\$ 77,252	\$ 78,803	\$ 79,005
	<b>Total Probation and Parole Services</b>	<b>177,405</b>	<b>187,623</b>	<b>203,422</b>	<b>216,111</b>	<b>266,404</b>	<b>190,897</b>	<b>264,907</b>
<b>Care and Custody of Prisoners</b>								
001.10.523.600.22	Uniforms And Clothing		\$ 5			\$ 270		\$ 276
	<b>Benefits</b>	<b>0</b>	<b>\$ 5</b>	<b>\$ -</b>		<b>\$ 270</b>		<b>\$ 276</b>
001.10.523.600.31	Office And Operating Supplies	\$ 10				\$ -	\$ -	
001.10.523.600.43	Travel					\$ 539		\$ 551
001.10.523.600.49	Miscellaneous	\$ 150	\$ 447	\$ 421	\$ 607	\$ 440	\$ 473	\$ 450
	<b>Services</b>	<b>150</b>	<b>447</b>	<b>421</b>	<b>607</b>	<b>979</b>	<b>473</b>	<b>1,001</b>
001.10.523.600.51	Intgovt Profess. Serv.	\$ 113,446	\$ 8,760	\$ 92,130	\$ 186,955	\$ 178,549	\$ 178,549	\$ 182,602
	<b>Total Care and Custody of Prisoners</b>	<b>113,606</b>	<b>9,212</b>	<b>92,551</b>	<b>187,562</b>	<b>179,798</b>	<b>179,022</b>	<b>183,879</b>
	<b>Total Detention and Correction</b>	<b>291,011</b>	<b>196,836</b>	<b>295,973</b>	<b>403,674</b>	<b>446,202</b>	<b>369,919</b>	<b>448,786</b>

## General Fund: Information Technology

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### Purpose

Provide management, development, implementation, and support of all technology systems and networks for the City operations.

### Key Accomplishments in Previous Biennium

The Information Technology program achieved their goals including:

- Replaced the City's public meetings application and equipment for agendas, minutes and videos (migrating existing data to new system); as well as, design and develop an enhanced mobile and ADA friendly website—both through Municode.
- Worked with Departments on system and application installs and upgrades including: Vermont Parks & Recreation system upgrade and new mobile interface, new X2 backflow reporting system, Library Comprise desktop management upgrade, Police reporting system upgrade, Sophos Mobile Device Management installations, and Telemessage text archiving, Zoom Webinar software setup, testing and training for public meetings.
- Installed and upgraded access control systems and video surveillance cameras throughout various City facilities.
- Upgraded networking and systems including replacing the City's storage array and necessary infrastructure improvements to enable staff to work out of the Annex Building and use the Drive-Thru window to provide financial services to the public.
- Moved City staff home during the COVID pandemic providing enhanced mobile services and remote access to required data and City systems.

### Level of Service and Budget Impact

The City continues to grow in its technology needs. Systems and applications require ongoing maintenance and upgrades. Investments in new technology resources and the promotion of community engagement and online services will help the City staff provide city services more efficiently. Enhancing mobility resources will help contain costs throughout the course of development in the North Shore.

### Goals and New Initiatives

The Technology Department will focus on the City's goals, initiatives and technology projects adjusted for priorities identified throughout the COVID-19 pandemic. Specific highlights for this biennial budget include:

- Replacement of the City's phone and voicemail system.
- Ongoing research for new systems (Financial system, online permitting, Blue Beam and Plan Review systems, Fire RMS reporting, Public Works systems, etc.) working with the management team to prioritize, fund and implement technology projects.
- Microsoft Office365 project planning, funding and implementation including review of on-premise Exchange system, Teams, mail archiving, and email filtering.

### Trends and Future Issues

The top issues facing the Information Technology Program include:

- Working through urgent resource requests providing support to staff during the COVID pandemic.
- Supporting and promoting community engagement and open and accessible public information.
- Staying in front of increasing technology service demands to support City staff and the Community as development continues in the North Shore and new facilities are added to the network.

## Performance Metrics and Department Goals

	<b>MOBILIZED WORKFORCE</b>		
	To improve resources for and expand the City's current mobile workforce to 80% over the next 5 years.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	65%	71%	77%

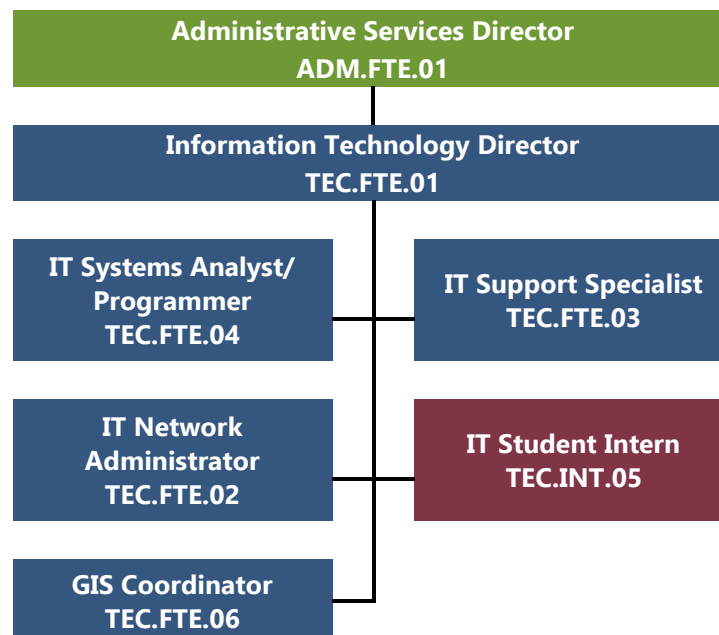
  

	<b>UPGRADES AND ENHANCEMENTS</b>		
	In order to provide operational efficiencies with new products and innovations, the Information Technology Department will undertake at least 8 major system enhancements or upgrades each year through 2020.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	10	13	19

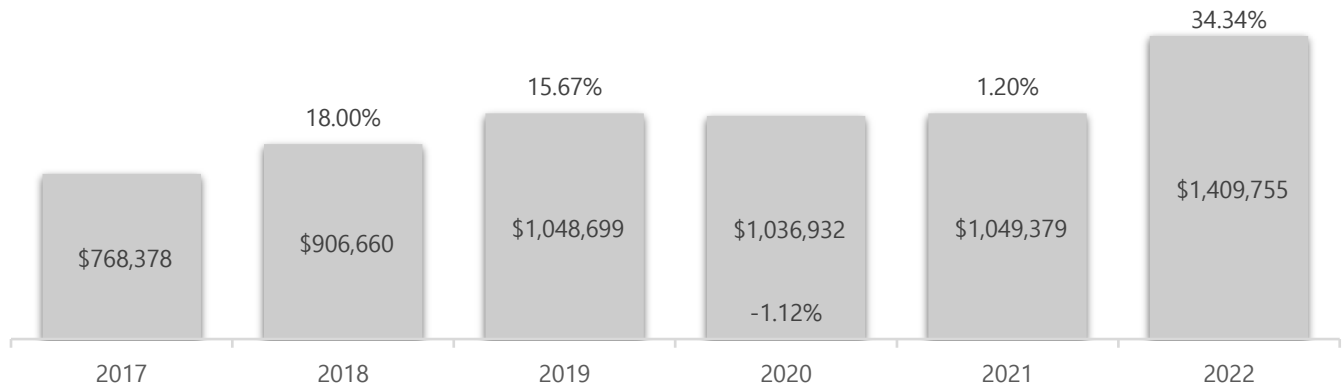
	<b>PUBLIC WI-FI ACCESS</b>		
	To improve and expand the City's free public Wi-Fi Access and coverage throughout all of the City's public facilities to 50 access points by 2020.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	42		46

## Department Organizational Chart

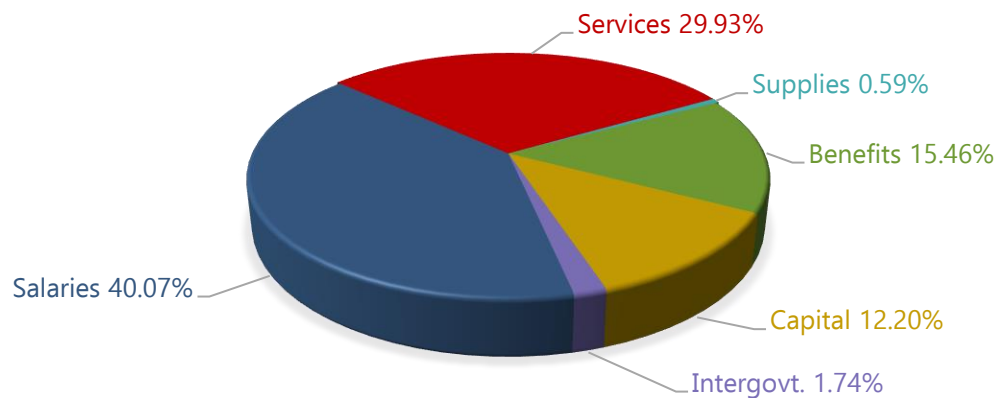




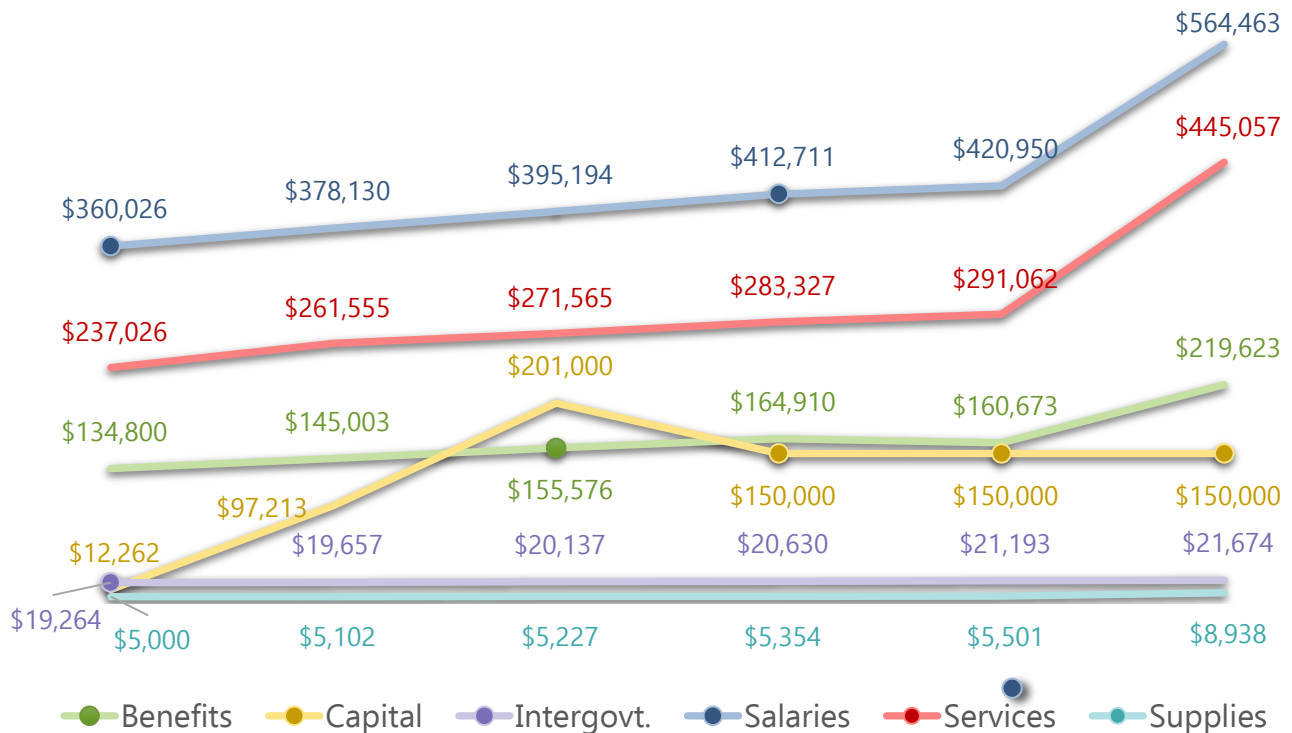
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Information Technology</b>								
001.12.518.800.11	Regular Salaries And Wages	\$ 338,737	\$ 375,668	\$ 383,785	\$ 396,999	\$ 409,797	\$ 365,049	\$ 549,292
001.12.518.800.13	IT Intern Salaries and Wages			\$ 7,196	\$ 8,032	\$ 7,392	\$ 7,392	\$ 11,315
001.12.518.800.12	Overtime	\$ 1,014	\$ 2,040	\$ 4,405	\$ 1,712	\$ 3,762	\$ 2,156	\$ 3,856
	<b>Salaries</b>	<b>\$ 339,752</b>	<b>\$ 377,708</b>	<b>\$ 395,386</b>	<b>\$ 406,743</b>	<b>\$ 420,951</b>	<b>\$ 374,597</b>	<b>\$ 564,463</b>
001.12.518.800.21	Personnel Benefits	\$ 131,444	\$ 146,684	\$ 152,559	\$ 154,047	\$ 160,673	\$ 131,294	\$ 219,623
	<b>Benefits</b>	<b>\$ 131,444</b>	<b>\$ 146,684</b>	<b>\$ 152,559</b>	<b>\$ 154,047</b>	<b>\$ 160,673</b>	<b>\$ 131,294</b>	<b>\$ 219,623</b>
001.12.518.800.31	Office And Operating Supplies	\$ 2,040	\$ 2,967	\$ 6,534	\$ 5,225	\$ 5,501	\$ 8,687	\$ 8,938
001.12.562.800.31	COVID Supplies				\$ 5,277		\$ 623	
001.12.518.800.35	Small Tools And Minor Equip	\$ 100,527	\$ 86,392	\$ 104,740	\$ 94,358	\$ 139,275	\$ 127,045	\$ 142,437
	<b>Supplies</b>	<b>\$ 102,567</b>	<b>\$ 89,359</b>	<b>\$ 111,274</b>	<b>\$ 104,860</b>	<b>\$ 144,776</b>	<b>\$ 136,354</b>	<b>\$ 151,375</b>
001.12.518.800.41	Professional Ser	\$ 108,343	\$ 131,336	\$ 99,167	\$ 134,042	\$ 117,383	\$ 258,450	\$ 265,945
001.12.562.800.41	COVID Professional Services				\$ 11,000		\$ 5,695	
001.12.518.800.42	Communication	\$ 5,919	\$ 5,853	\$ 4,976	\$ 5,738	\$ 6,500	\$ 6,575	\$ 6,648
001.12.518.800.43	Travel	\$ 53	\$ 216	\$ 1,210		\$ 2,403		\$ 2,458
001.12.518.800.46	Insurance	\$ 4,769	\$ 5,625	\$ 7,039	\$ 6,328	\$ 7,408	\$ 8,810	\$ 9,065
001.12.518.800.48	Repairs & Maintenance	\$ 4,521	\$ 6,068		\$ 369	\$ 6,542	\$ -	\$ 6,691
001.12.518.800.49	Miscellaneous	\$ 6,612	\$ 8,348	\$ 5,366	\$ 91	\$ 11,551	\$ -	\$ 11,813
001.12.518.800.51	Ingovt. Profess. Services	\$ 10,808	\$ 10,206	\$ 10,640	\$ 10,825	\$ 21,193	\$ 21,193	\$ 21,674
	<b>Services</b>	<b>\$ 141,024</b>	<b>\$ 167,652</b>	<b>\$ 128,397</b>	<b>\$ 168,392</b>	<b>\$ 172,980</b>	<b>\$ 300,722</b>	<b>\$ 324,293</b>
001.12.594.180.64	Machinery And Equipment	\$ -	\$ 125,081	\$ 27,987	\$ -	\$ 150,000		\$ 150,000
	<b>Total Information Technology</b>	<b>714,786</b>	<b>906,483</b>	<b>815,602</b>	<b>834,042</b>	<b>1,049,379</b>	<b>942,968</b>	<b>1,409,754</b>

## General Fund: Engineering

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### Purpose

Responsible for engineering services including capital planning, project implementation, development review, and operational support.

### Key Accomplishments in Previous Biennium

The Engineering Department was successful in achieving the following goals:

- Significant capital projects completed include: NW Brady Road Improvements, Lake Road and Everett Street Roundabout, Lacamas Creek Pump Station Improvements, NE 22nd Avenue Reconstruction, NW Larkspur Street, Adams Street CDBG, , and ADA upgrades
- Completed over 100 pre-application staff reports, 30 application staff reports, 10 final plat reviews and 45 construction plan reviews
- Inspected the construction of 10 commercial and industrial sites and the infrastructure for over 1,100 new residential lots
- Provided engineering support for other departments

### Level of Service and Budget Impact

Staffing is generally stable; however, there is at least one retirement anticipated in 2021. Under Council discretion, a replacement Engineer will be brought on prior to retirement to allow for special training and handoff.

### Goals and New Initiatives


Engineering has among its goals for the biennium:

- Seek additional training and cross-training opportunities for engineering staff
- Continue to seek opportunities for efficiencies, including the use of new tools and technology improvements
- Provide support and guidance to Finance, Public Works, Community Development and other City departments
- Management, design and construction of Capital Projects and planning efforts including but not limited to:
  - Transportation System Plan and Traffic Impact Fee Update
  - NE 3rd Avenue Bridge Seismic Upgrades
  - Citywide Traffic Signal Controller Upgrades
  - NW 38th Avenue Ph. 3 Reconstruction
  - NW 12th Street CDBG
  - NW Ostenson Canyon Road Repair
  - Lower Prune Hill Booster Station
  - Forest Home Road Booster Station

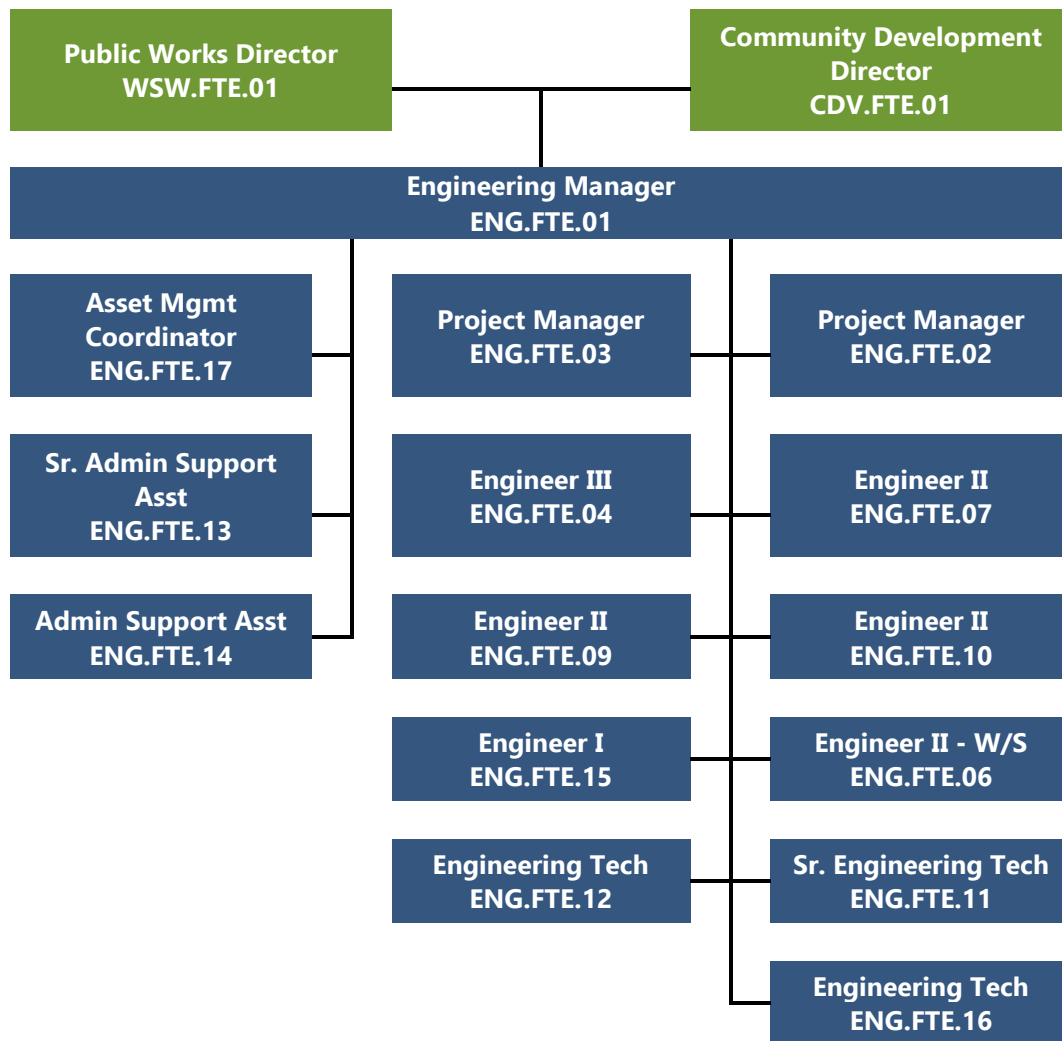
### Trends and Future Issues

With the projection of more growth in the City there will be continual demands for internal Engineering services and construction management for capital and development projects. More efficiencies in our processes should be realized with additional technology upgrades and staff training.

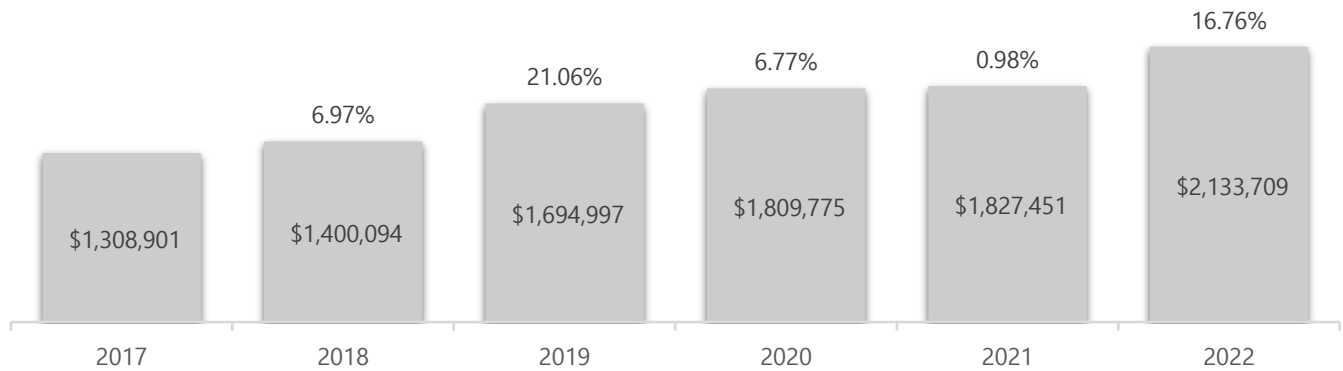
## Performance Metrics and Department Goals

	MOBILIZED WORKFORCE		
	To facilitate development and a positive working relationship with the development community, Engineering will work to reduce the average number of days that elapse between plan submittal and approval to 56 days through 2022.		
	2018	2019	2020
	115		

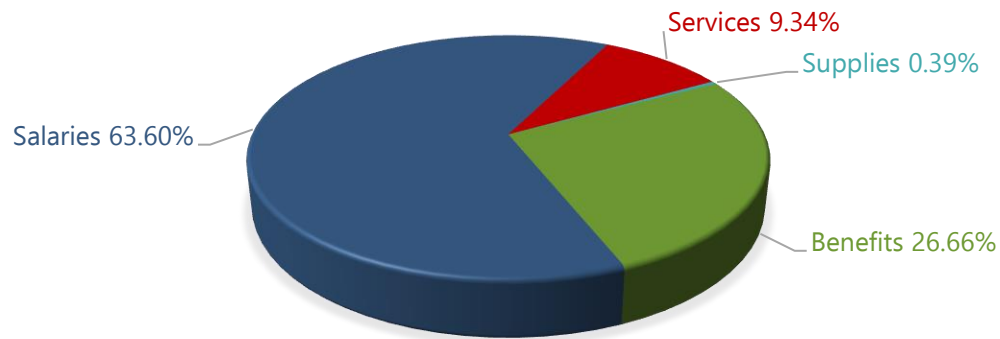
## Department Organizational Chart



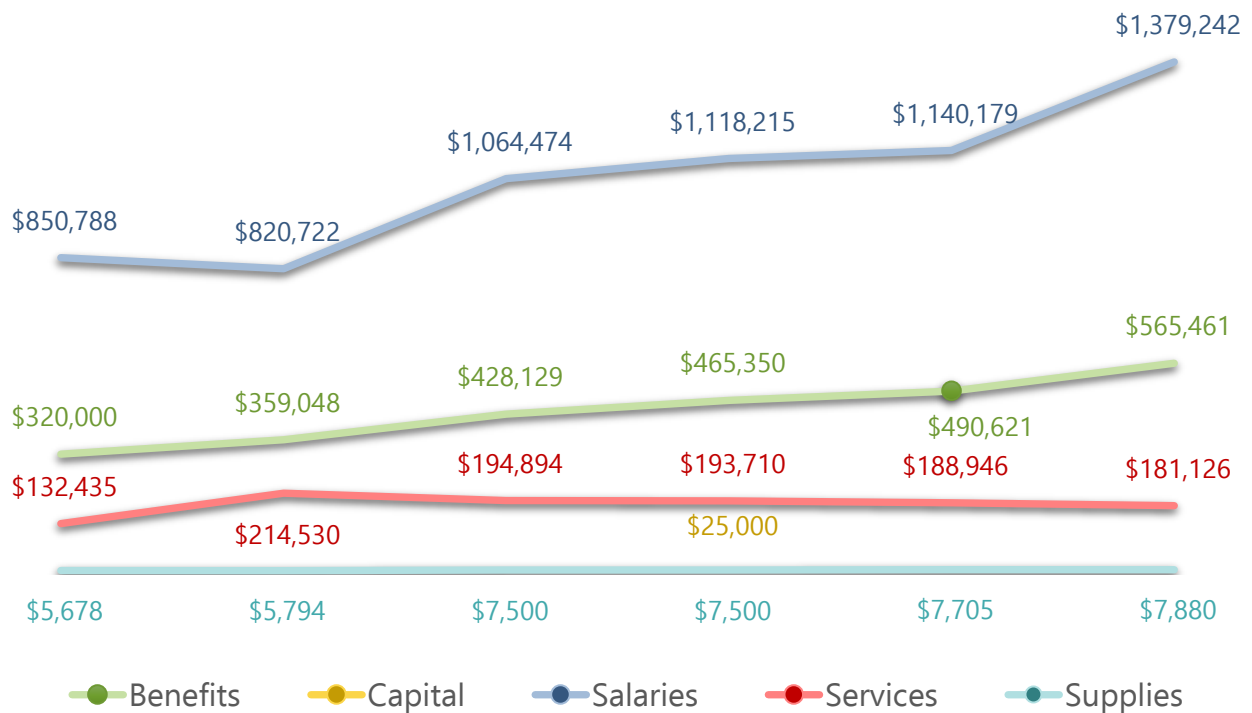
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Engineering</b>								
001.13.518.910.11	Regular Salaries And Wages	\$ 735,843	\$ 718,613	\$ 900,647	\$ 981,438	\$ 1,035,528	\$ 1,013,835	\$ 1,272,897
001.13.518.910.13	Seasonal Salaries and Wages		\$ 5,175	\$ 5,545		\$ 84,652	\$ -	\$ 86,345
001.13.518.910.12	Overtime	\$ 26,116	\$ 39,184	\$ 18,988	\$ 6,339	\$ 20,000	\$ 3,689	\$ 20,000
	<b>Salaries</b>	<b>761,959</b>	<b>762,972</b>	<b>925,179</b>	<b>987,777</b>	<b>1,140,180</b>	<b>1,017,525</b>	<b>1,379,242</b>
001.13.518.910.21	Personnel Benefits	\$ 318,755	\$ 323,284	\$ 401,861	\$ 423,040	\$ 490,621	\$ 435,461	\$ 565,461
001.13.518.910.23	Seasonal Benefits		\$ 954	\$ 2,471		\$ -	\$ -	\$ -
	<b>Benefits</b>	<b>318,755</b>	<b>324,239</b>	<b>404,332</b>	<b>423,040</b>	<b>490,621</b>	<b>435,461</b>	<b>565,461</b>
001.13.518.910.31	Office And Operating Supplies	\$ 4,322	\$ 4,700	\$ 4,521	\$ 2,795	\$ 7,705	\$ 1,669	\$ 7,880
001.13.562.910.31	COVID Supplies				\$ 2,231		\$ 491	
001.13.518.910.35	Small Tools And Minor Equip	\$ 752	\$ 317	\$ 358	\$ 716	\$ 1,027	\$ 5,493	\$ 1,051
	<b>Supplies</b>	<b>5,074</b>	<b>5,016</b>	<b>4,878</b>	<b>5,741</b>	<b>8,732</b>	<b>7,653</b>	<b>8,930</b>
001.13.518.910.41	Professional Ser	\$ 59,828	\$ 140,601	\$ 22,319	\$ 10,415	\$ 100,000	\$ 39,873	\$ 100,000
001.13.518.910.42	Communication	\$ 5,750	\$ 5,497	\$ 6,208	\$ 7,978	\$ 7,615	\$ 8,210	\$ 7,787
001.13.518.910.43	Travel	\$ (82)		\$ 70	\$ 15	\$ 1,175	\$ -	\$ 1,201
001.13.518.910.45	Operating Rentals And Leases	\$ 38,150	\$ 29,751	\$ 33,940	\$ 28,299	\$ 26,226	\$ 26,227	\$ 22,949
001.13.518.910.46	Insurance	\$ 11,221	\$ 26,974	\$ 30,301	\$ 21,535	\$ 31,889	\$ 24,710	\$ 32,613
001.13.518.910.48	Repairs & Maintenance	\$ 240	\$ 361	\$ 277	\$ 37	\$ 514	\$ 86	\$ 525
001.13.518.910.49	Miscellaneous	\$ 10,577	\$ 10,282	\$ 12,564	\$ 15,205	\$ 15,000	\$ 14,135	\$ 15,000
	<b>Services</b>	<b>125,684</b>	<b>213,466</b>	<b>105,678</b>	<b>83,484</b>	<b>182,418</b>	<b>113,241</b>	<b>180,076</b>
001.13.518.910.61	<b>Machinery &amp; Equipment</b>			\$ 21,721			\$ -	
	<b>Total Engineering</b>	<b>1,211,472</b>	<b>1,305,692</b>	<b>1,461,789</b>	<b>1,500,042</b>	<b>1,821,951</b>	<b>1,573,880</b>	<b>2,133,709</b>



## General Fund: Community Development

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### Purpose

Responsible for current and long range planning, building plan review and inspections, economic development and environmental review. The department guides growth and development through long range visioning and comprehensive planning; development of legislative procedures; implementation of plans and procedures as well as enforcement of development regulations.

### Key Accomplishments in Previous Biennium

Community Development achieved their goals including:

- Timely review, permitting and inspection of historic levels of new construction
- Completion of Annual Amendments to the Comprehensive Plan
- Adoption of an updated Capital Improvement Plan
- Development of a Northshore Sub-area Vision Statement

### Level of Service and Budget Impact

With added revenues and increased permit activity, no additional Staff have been added under the prior budget. One Senior Administrative Support position within the department has remained vacant since January 2020. Funding for this position will be redirected to support a Permit Technician position in 2022, with no additional budget impact anticipated. The department continues to see increased activity in multiple areas of development (single-family residential, multi-family and commercial development) well beyond growth seen in the past decade. Community Development anticipates current staffing levels to remain sufficient through 2022.

### Goals and New Initiatives

Community Development has among its goals for the biennium:

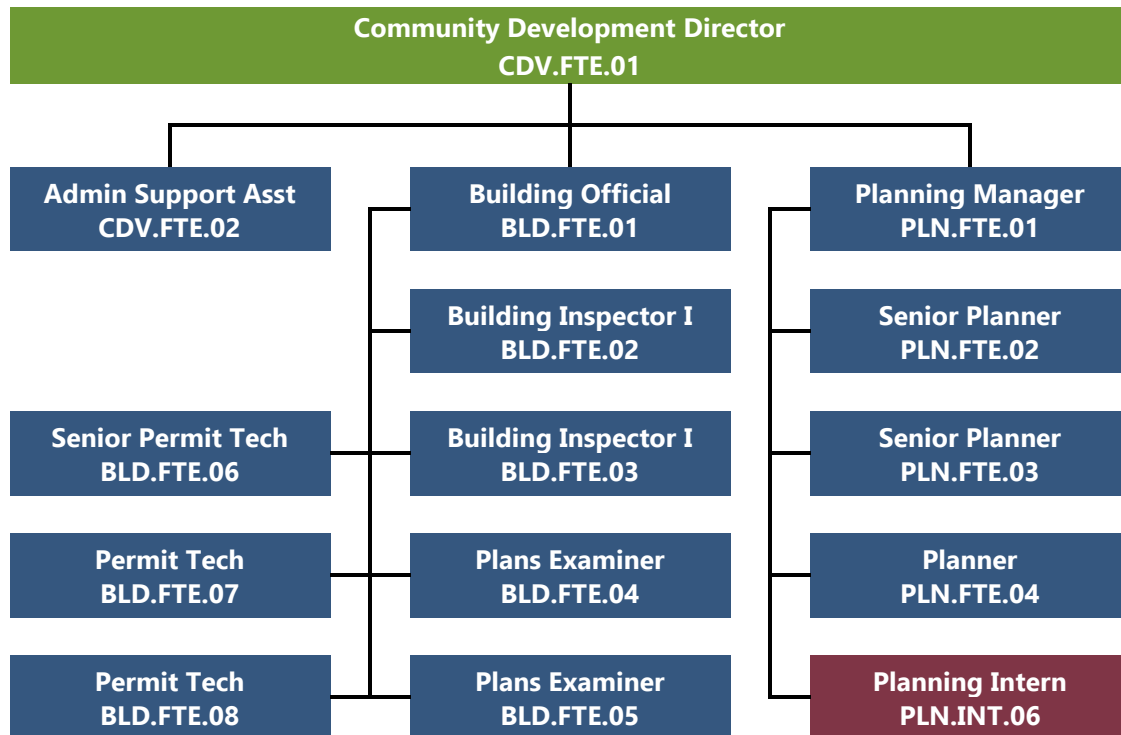
- Completion of Housing Study
- Completion of a North Shore Sub-area Plan
- Adoption of Shoreline Management Program update
- Development of an economic development strategy
- Maintain service levels

### Trends and Future Issues

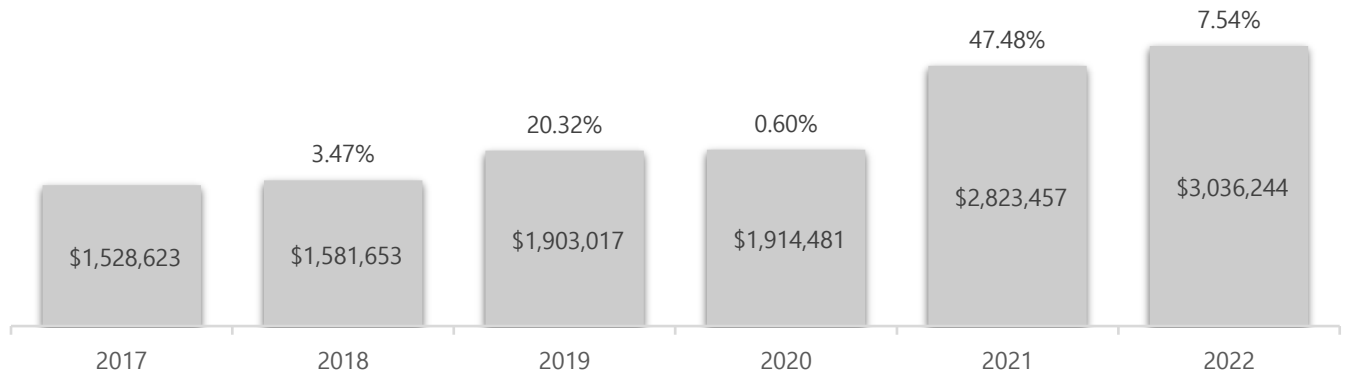
Beginning in 2022, as mandated under the Washington State Growth Management Act, the city will be coordinating with Clark County and other cities within the county on updates to our Comprehensive Plan. This significant Comprehensive Planning process is mandated to be completed in 2024 and to reflect a new 20 year planning horizon. The work completed related to the identified 2021-22 goals and initiatives will be instrumental in the development of this plan.



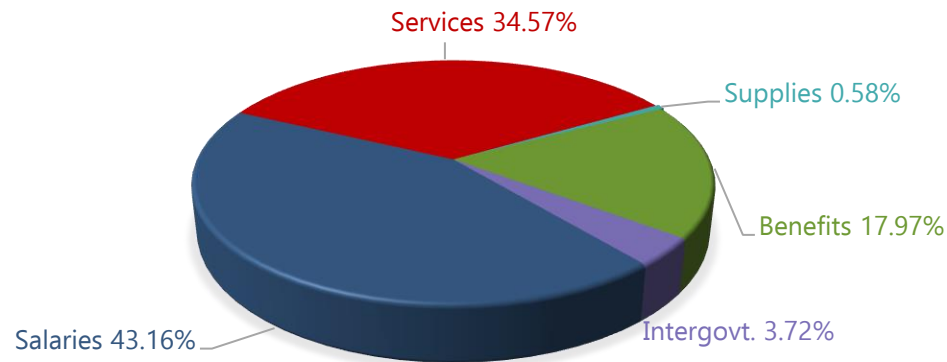
**Department Organizational Chart**



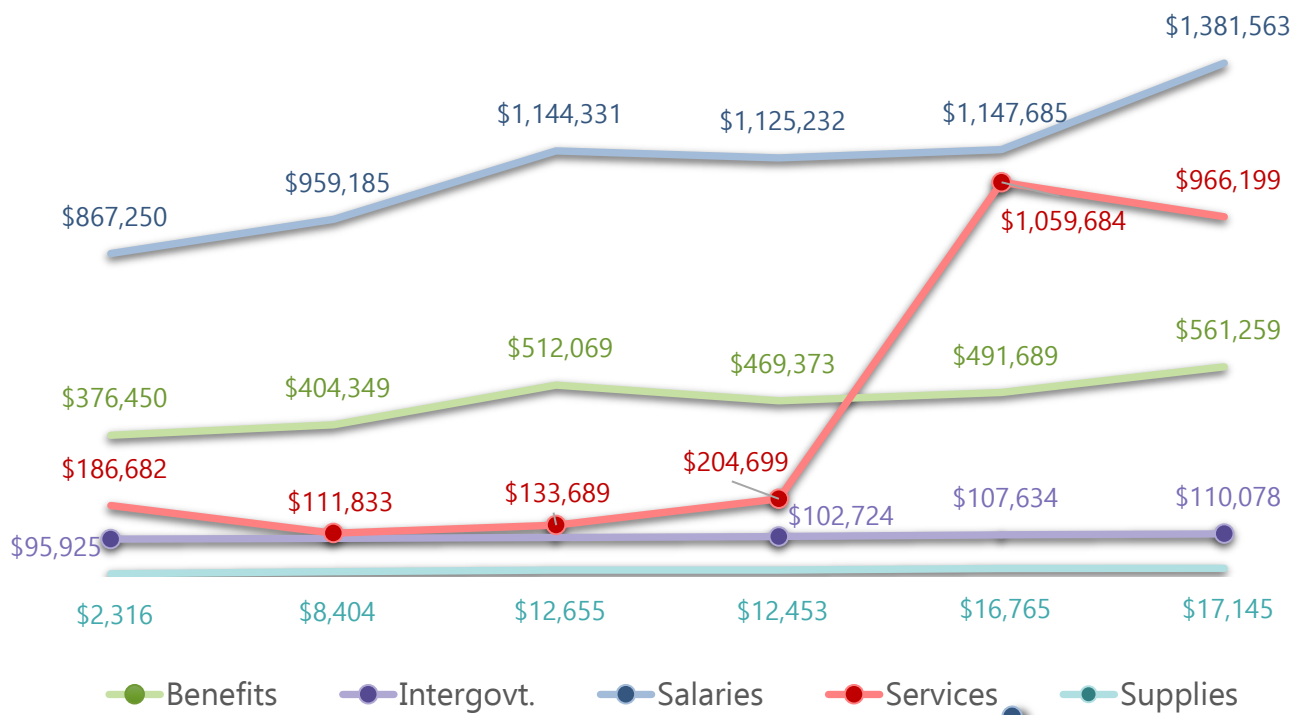
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Community Development</b>								
001.14.558.700.11	Regular Salaries And Wages	\$ 180,674	\$ 194,674	\$ 204,228	\$ 140,538	\$ 214,447	\$ 145,882	\$ 195,698
001.14.558.700.12	Overtime			60				
	<b>Salaries</b>	<b>\$ 180,674</b>	<b>\$ 194,674</b>	<b>\$ 204,288</b>	<b>\$ 140,538</b>	<b>\$ 214,447</b>	<b>\$ 145,882</b>	<b>\$ 195,698</b>
001.14.558.700.21	<b>Personnel Benefits</b>	<b>\$ 69,042</b>	<b>\$ 78,085</b>	<b>\$ 80,489</b>	<b>\$ 48,807</b>	<b>\$ 90,254</b>	<b>\$ 64,985</b>	<b>\$ 82,304</b>
001.14.558.700.31	Office And Operating Supplies	\$ 2,194	\$ 6,650	\$ 6,911	\$ 185	\$ 8,545	\$ -	\$ 8,739
001.14.562.700.31	COVID-19 Operating Supplies				\$ 108		\$ -	
	<b>Supplies</b>	<b>\$ 2,194</b>	<b>\$ 6,650</b>	<b>\$ 6,911</b>	<b>\$ 293</b>	<b>\$ 8,545</b>	<b>\$ -</b>	<b>\$ 8,739</b>
001.14.558.700.42	Communication	\$ 1,444	\$ 1,042	\$ 1,078	\$ 2,627	\$ 448,148	\$ 3,063	\$ 498,261
001.14.558.700.43	Travel	\$ 563	\$ 2,072	\$ 4,002		\$ 2,762	\$ -	\$ 2,825
001.14.558.700.44	Advertising	\$ 519		\$ -		\$ 1,124		\$ 1,150
001.14.558.700.46	Insurance	\$ 7,739	\$ 2,748	\$ 3,413	\$ 1,582	\$ 3,592	\$ 1,762	\$ 3,673
001.14.558.700.49	Miscellaneous	\$ 38	\$ 910	\$ 1,066	\$ 1,125	\$ 3,918	\$ 1,670	\$ 4,007
	<b>Services</b>	<b>\$ 10,302</b>	<b>\$ 6,772</b>	<b>\$ 9,558</b>	<b>\$ 5,334</b>	<b>\$ 459,545</b>	<b>\$ 6,495</b>	<b>\$ 509,916</b>
	<b>Total Community Development</b>	<b>\$ 262,213</b>	<b>\$ 286,182</b>	<b>\$ 301,246</b>	<b>\$ 194,973</b>	<b>\$ 772,791</b>	<b>\$ 217,362</b>	<b>\$ 796,657</b>
<b>Planning</b>								
001.15.558.600.11	Regular Salaries And Wages	\$ 321,884	\$ 367,103	\$ 421,886	\$ 437,075	\$ 450,431	\$ 449,696	\$ 481,389
001.15.558.610.11	Seasonal Salaries		\$ 11,147					
001.15.558.600.12	Overtime	\$ 60	\$ 44	\$ 662	\$ 311	\$ 595	\$ -	\$ 610
	<b>Salaries</b>	<b>\$ 321,944</b>	<b>\$ 378,293</b>	<b>\$ 422,547</b>	<b>\$ 437,386</b>	<b>\$ 451,026</b>	<b>\$ 449,696</b>	<b>\$ 481,999</b>
001.15.558.600.21	Personnel Benefits	\$ 122,915	\$ 140,493	\$ 154,363	\$ 165,373	\$ 166,716	\$ 169,762	\$ 186,117
001.15.558.610.21	Seasonal Benefits		\$ 1,895					
	<b>Benefits</b>	<b>\$ 122,915</b>	<b>\$ 142,389</b>	<b>\$ 154,363</b>	<b>\$ 165,373</b>	<b>\$ 166,716</b>	<b>\$ 169,762</b>	<b>\$ 186,117</b>
001.15.558.600.31	Office And Operating Supplies		\$ 650	\$ -	\$ 158	\$ 4,210	\$ 720	\$ 4,305
001.15.562.600.31	COVID-19 Supplies				\$ 558		\$ 816	
	<b>Supplies</b>	<b>\$ -</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ 716</b>	<b>\$ 4,210</b>	<b>\$ 1,536</b>	<b>\$ 4,305</b>
001.15.558.600.41	Professional Ser	\$ 45,046	\$ 56,851	\$ 58,237	\$ 66,760	\$ 397,826	\$ 164,830	\$ 240,954
001.15.558.600.42	Communication	\$ 998	\$ 779	\$ 852	\$ 1,601	\$ 2,098	\$ 1,855	\$ 2,145
001.15.558.600.43	Travel	\$ 370	\$ 2,486	\$ 3,404		\$ 2,680	\$ -	\$ 2,741
001.15.558.600.44	Advertising		\$ 514	\$ 411		\$ 1,118	\$ 500	\$ 1,143
001.15.558.600.46	Insurance	\$ 4,489	\$ 5,294	\$ 6,625	\$ 12,282	\$ 12,617	\$ 11,794	\$ 12,903
001.15.558.600.49	Miscellaneous	\$ 1,272	\$ 2,637	\$ 4,694	\$ 2,622	\$ 4,023	\$ 9,557	\$ 14,114
	<b>Services</b>	<b>\$ 52,174</b>	<b>\$ 68,561</b>	<b>\$ 74,222</b>	<b>\$ 83,264</b>	<b>\$ 420,362</b>	<b>\$ 188,535</b>	<b>\$ 274,000</b>
001.15.558.600.51	Intgovt Profess. Serv.	\$ 72,841	\$ 97,841	\$ 48,121	\$ 117,799	\$ 107,634	\$ 37,442	\$ 110,078
	<b>Total Planning</b>	<b>\$ 569,874</b>	<b>\$ 687,734</b>	<b>\$ 699,253</b>	<b>\$ 804,539</b>	<b>\$ 1,149,948</b>	<b>\$ 846,971</b>	<b>\$ 1,056,499</b>
<b>Building</b>								
001.22.524.200.11	Regular Salaries And Wages	\$ 356,534	\$ 364,291	\$ 429,801	\$ 464,597	\$ 479,847	\$ 494,747	\$ 701,444
001.22.524.200.12	Overtime		\$ 2,570	\$ 5,449		\$ 2,363	\$ -	\$ 2,422
	<b>Salaries</b>	<b>\$ 356,534</b>	<b>\$ 366,861</b>	<b>\$ 435,250</b>	<b>\$ 464,597</b>	<b>\$ 482,210</b>	<b>\$ 494,747</b>	<b>\$ 703,866</b>
001.22.524.200.21	Personnel Benefits	\$ 171,475	\$ 189,034	\$ 212,834	\$ 220,777	\$ 234,719	\$ 238,711	\$ 292,838
001.22.524.200.22	Uniforms and Clothing							
	<b>Benefits</b>	<b>\$ 171,475</b>	<b>\$ 189,034</b>	<b>\$ 212,834</b>	<b>\$ 220,777</b>	<b>\$ 234,719</b>	<b>\$ 238,711</b>	<b>\$ 292,838</b>
001.22.524.200.31	Office And Operating Supplies		\$ 138	\$ 56	\$ 4,188	\$ 4,010	\$ 5,594	\$ 4,101
001.22.562.200.31	COVID-19 Supplies				\$ 1,877		\$ 426	
001.22.524.200.35	Small Tools And Minor Equip						\$ 5,493	
	<b>Supplies</b>	<b>\$ -</b>	<b>\$ 138</b>	<b>\$ 56</b>	<b>\$ 6,065</b>	<b>\$ 4,010</b>	<b>\$ 11,513</b>	<b>\$ 4,101</b>
001.22.524.200.41	Professional Ser	\$ 525	\$ 400	\$ 418	\$ 320	\$ 4,736	\$ 76,975	\$ 124,736
001.22.524.200.42	Communication	\$ 2,127	\$ 1,607	\$ 2,249	\$ 2,403	\$ 4,294	\$ 3,117	\$ 4,392
001.22.524.200.43	Travel			\$ 20		\$ 3,253	\$ -	\$ 3,327
001.22.524.200.45	Intfund Oper. Rentals & Lease	\$ 12,736	\$ 9,039	\$ 10,528	\$ 15,652	\$ 16,079	\$ 11,278	\$ 16,444
001.22.518.300.46	Insurance	\$ 5,611	\$ 6,618	\$ 8,281	\$ 9,491	\$ 9,750	\$ 10,572	\$ 10,878
001.22.524.200.48	Repairs & Maintenance	\$ 4,716	\$ 4,240	\$ 4,119	\$ 1,508	\$ 2,450	\$ 1,911	\$ 2,506
001.22.524.200.49	Miscellaneous	\$ 8,296	\$ 9,342	\$ 13,272	\$ 44,970	\$ 19,216	\$ 45,936	\$ 20,000
	<b>Services</b>	<b>\$ 34,010</b>	<b>\$ 31,246</b>	<b>\$ 38,887</b>	<b>\$ 74,344</b>	<b>\$ 59,779</b>	<b>\$ 149,789</b>	<b>\$ 182,283</b>
001.22.594.200.64	<b>Vehicle</b>			<b>\$ 21,721</b>				
	<b>Total Building</b>	<b>\$ 562,019</b>	<b>\$ 587,280</b>	<b>\$ 708,747</b>	<b>\$ 765,783</b>	<b>\$ 780,718</b>	<b>\$ 894,760</b>	<b>\$ 1,183,088</b>

## General Fund: Animal Control

### Purpose

Provides for cost of animal control and impounding. The City of Washougal provides to Camas through an Inter-local Agreement. The Humane Society of Clark County, through a new agreement, is the primary contracting organization that oversees the care and custody of animals impounded or picked up by citizens. A short-term kennel facility is operated in the Port of Camas/Washougal industrial park with limited services. The animal control program deals with domestic animals that are controlled by City ordinance but will also help to facilitate problem resolutions with wildlife.

### Key Accomplishments in Previous Biennium

Animal Control Program was successful in achieving the following goals:

- Completed transition and legal agreements with the Humane Society of Clark County
- Transferred ownership of the city-owned kennel to the West Columbia Gorge Humane Society
- Continued to provide animal control service on the 4th of July
- Completed training of a new Animal Control Officer

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. All impound fees charged by the City of Washougal are expected to remain the same as they were in 2019-2020. The budget for services during 2021-2022 is moving upward due to the new financial arrangement with the Humane Society of Clark County, along with a small increase for labor costs. The program operates with two full-time employees who perform field services.



### Goals and New Initiatives

The Animal Control Program has among its goals for the biennium:

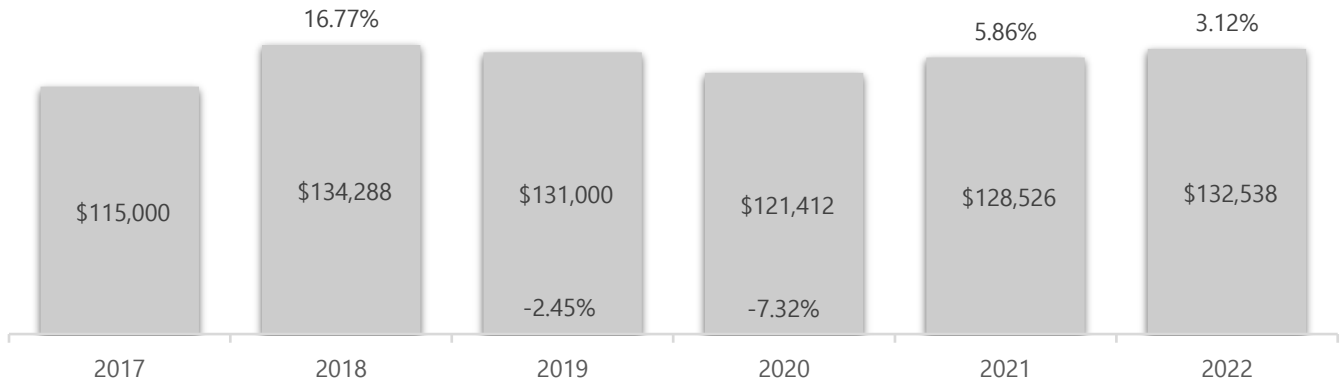
- Explore new options available through the Humane Society of Clark County
- Examine changes to local ordinance on dogs at large

### Trends and Future Issues

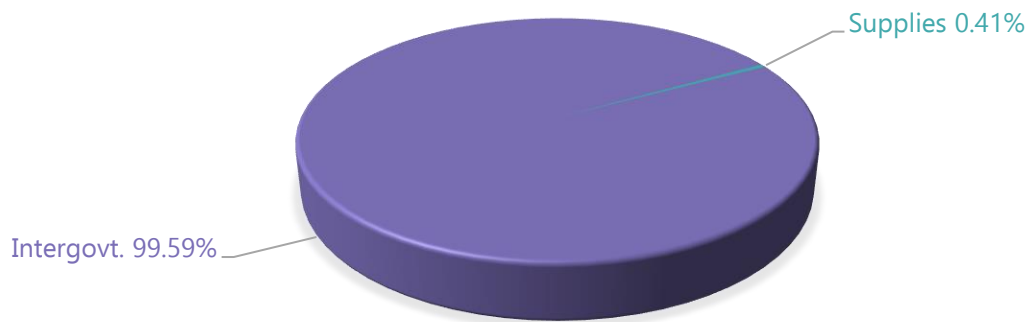
The top issues facing the Animal Control Program include:

- Costs associated with care of animals, especially medical costs
- Fees charged by the Humane Society of Clark County are expected to rise each year until up to market rate

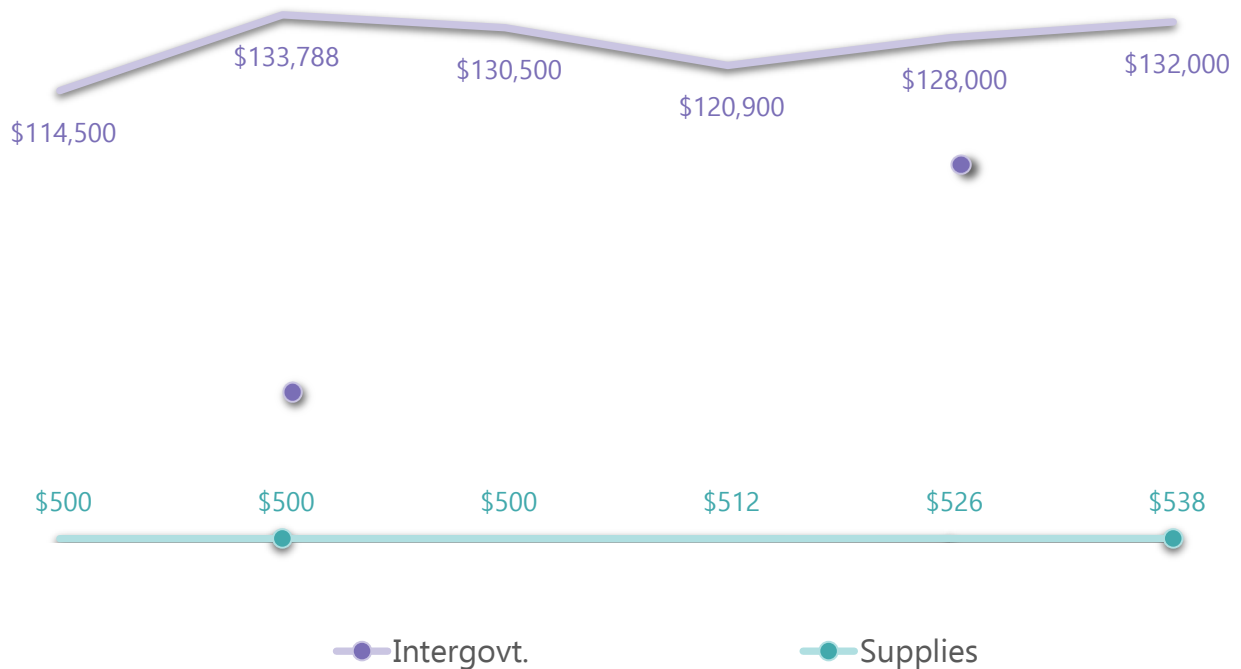
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type





## Department Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Animal Control</b>								
001.16.554.300.31	Office and Operating Supplies		\$ 93	\$ 140		\$ 523	\$ 523	\$ 538
001.16.554.300.35	Small Tools & Minor Equipment							
	Supplies		\$ 93	\$ 140	\$ -	\$ 523	\$ 523	\$ 538
001.16.554.300.51	Intgovt Profess. Serv.	\$ 105,441	\$ 127,863	\$ 108,018	\$ 110,961	\$ 128,000	\$ 128,000	\$ 132,000
<b>Total Animal Control</b>		<b>\$ 105,441</b>	<b>\$ 127,957</b>	<b>\$ 108,158</b>	<b>\$ 110,961</b>	<b>\$ 128,523</b>	<b>\$ 128,523</b>	<b>\$ 132,538</b>



## General Fund: Parks and Recreation

### Purpose

Provides services and recreation opportunities which in turn enhances the quality of life and nurtures the health and wellbeing of people, the community, environment and economy.

### Key Accomplishments in Previous Biennium

Parks and Recreation Program was successful in achieving the following goals:

- Updated Parks Impact Fee program
- Received Conservation Futures grant in the amount of \$2,580,000 to conserve property on the North Side of Lacamas Lake
- Purchased 165 acres of Legacy Lands including the historical Leadbetter House on the North Shore of Lacamas Lake

### Level of Service and Budget Impact

Budgeted resources are adequate to meet current level of service.

### Goals and New Initiatives

The Parks and Recreation Program has among its goals for the biennium:

- Hire a new Parks and Recreation Director
- Explore new grant opportunities
- Continue to link trails into a city-wide network
- Initiate Parks, Recreation, and Open Space Comprehensive Plan update

### Trends and Future Issues


The top issues facing the Parks and Recreation Program include areas that will be a challenge without additional funding. These areas include:

- Lack of maintenance and operation funding impedes adding new Parks, Trails, and Facilities
- Expanding the Parks System.
- Increased growth pressure on existing sports fields
- Expand and enhance recreation programs, facilities and opportunities.
- Volunteer coordination






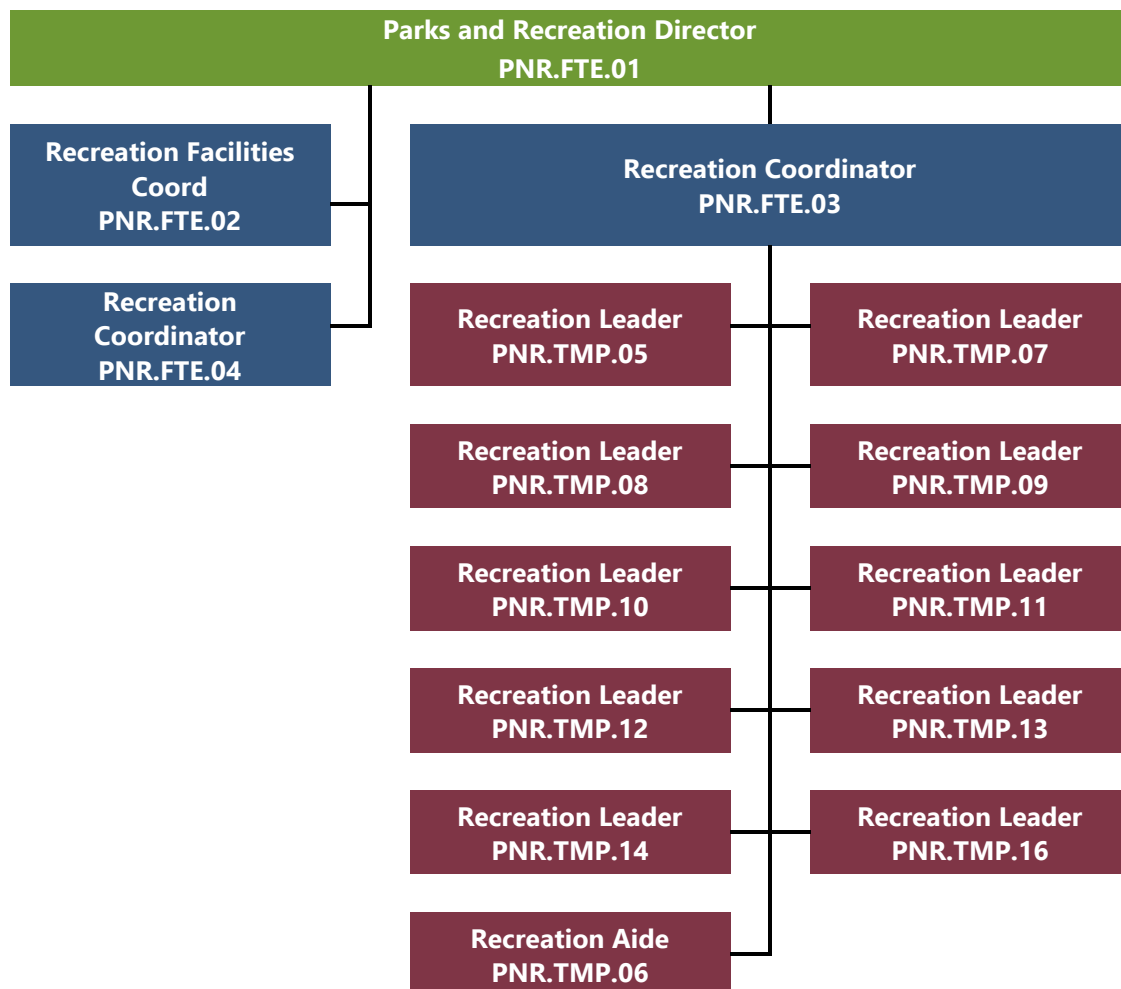
## Performance Metrics and Department Goals

	GREEN SPACE		
	To ensure every citizen has access to parks, the Parks Department will ensure a parks and open space system that includes at least 35 acres per 1000 residents.		
	2018	2019	2020

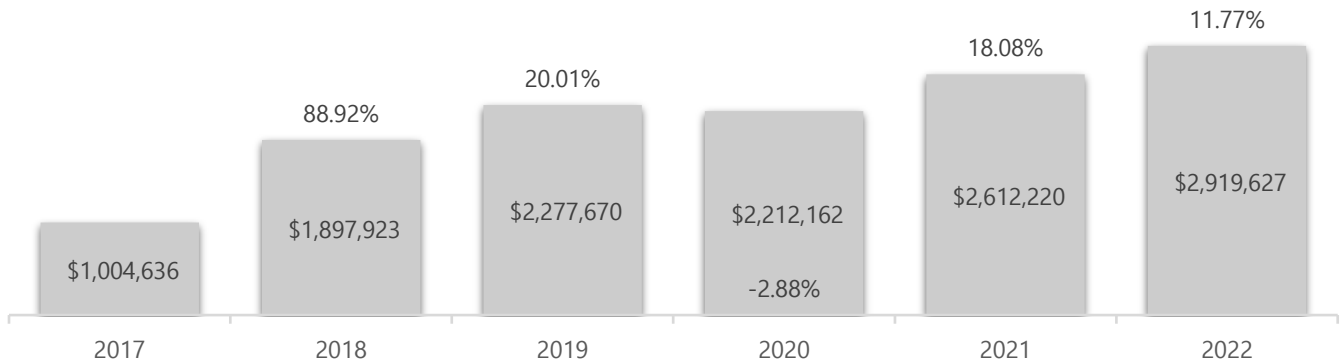
  

	PARKS MAINTENANCE		
	To ensure beautiful and well-maintained parks that meet the needs of all community members, Parks Maintenance will return and maintain staffing at 3.5 FTEs per 100 acres of parks.		
	2018	2019	2020

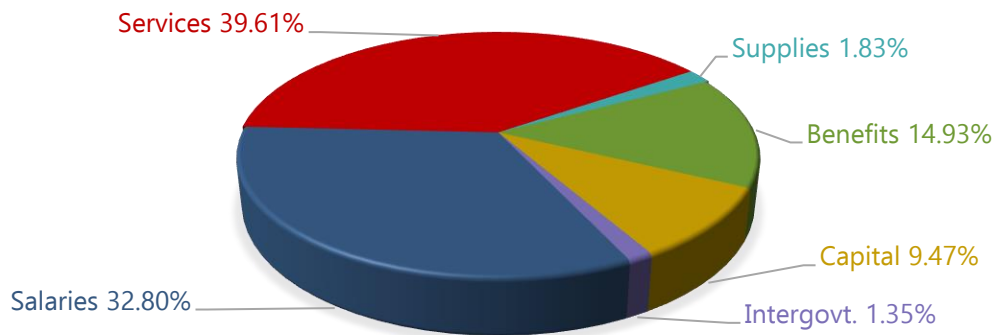
## Department Organizational Chart



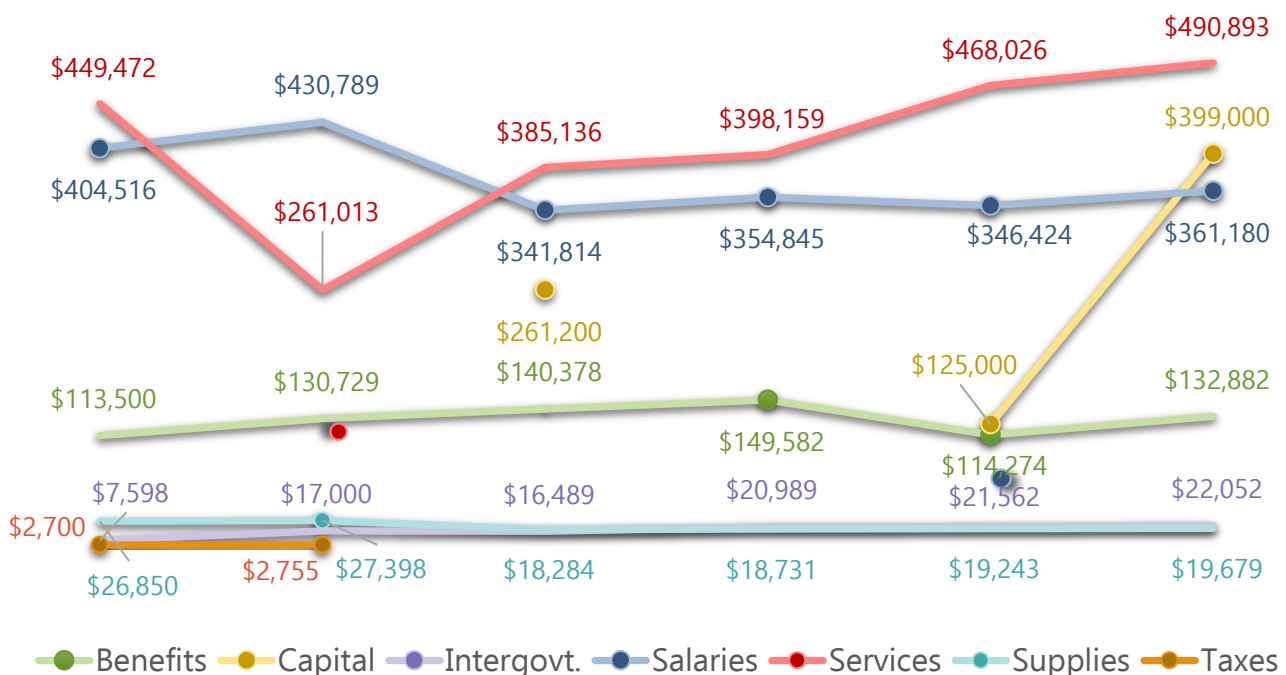
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Parks and Recreation</b>								
<b>Participant Recreation</b>								
001.18.571.200.11	Regular Salaries And Wages	\$ 147,540	\$ 137,685	\$ 141,535	\$ 139,521	\$ 147,027	\$ 145,641	\$ 153,643
001.18.571.300.13	Seasonal Salaries and Wages		\$ 25,900	\$ 28,277	\$ 2,222	\$ 30,657	\$ 8,659	\$ 31,270
001.18.571.200.12	Overtime	\$ 1,011	\$ 265	\$ 121	\$ -	\$ 750	\$ -	\$ 750
	<b>Salaries</b>	<b>148,551</b>	<b>163,850</b>	<b>169,932</b>	<b>141,743</b>	<b>178,434</b>	<b>154,300</b>	<b>185,663</b>
001.18.571.200.21	Personnel Benefits	\$ 45,769	\$ 46,520	\$ 47,920	\$ 48,118	\$ 50,803	\$ 50,828	\$ 54,895
001.18.571.300.21	Seasonal Benefits		\$ 4,518	\$ 4,684	\$ 352	\$ 4,693	\$ 1,255	\$ 4,974
	<b>Benefits</b>	<b>\$ 45,769</b>	<b>\$ 51,038</b>	<b>\$ 52,603</b>	<b>\$ 48,470</b>	<b>\$ 55,496</b>	<b>\$ 52,084</b>	<b>\$ 59,869</b>
001.18.571.200.31	Office And Operating Supplies	\$ 9,460	\$ 11,651	\$ 8,885	\$ 9,498	\$ 10,465	\$ 9,535	\$ 10,703
001.18.562.200.31	COVID19 Supplies				\$ 4,217		\$ 42	
001.18.571.200.35	Small Tools And Minor Equip	\$ 922	\$ 2,546	\$ 637	\$ 159	\$ 1,987	\$ 855	\$ 2,032
	<b>Supplies</b>	<b>10,382</b>	<b>14,197</b>	<b>9,522</b>	<b>13,874</b>	<b>12,452</b>	<b>10,432</b>	<b>12,735</b>
001.18.571.200.41	Professional Ser	\$ 45,490	\$ 57,467	\$ 75,033	\$ 11,807	\$ 79,748	\$ 30,312	\$ 81,558
001.18.562.400.41	COVID19 Professional Services				\$ 219		\$ -	
001.18.571.200.42	Communication	\$ 19	\$ 346	\$ 423	\$ 1,415	\$ 2,092	\$ 3,061	\$ 3,150
001.18.571.200.43	Travel	\$ 13	\$ -	\$ 66		\$ 275	\$ -	\$ 281
001.18.571.200.44	Advertising	\$ 3,262	\$ 3,807	\$ 2,918	\$ 742	\$ 4,805	\$ 827	\$ 4,914
001.18.571.200.45	Operating Rentals And Leases	\$ 18,367	\$ 16,065	\$ 15,719	\$ 4,265	\$ 19,407	\$ 2,246	\$ 19,848
001.18.571.200.46	Insurance	\$ 6,779	\$ 5,969	\$ 7,469	\$ 3,559	\$ 7,861	\$ 25,108	\$ 25,836
001.18.571.200.49	Miscellaneous	\$ 2,515	\$ 2,055	\$ 1,768	\$ 980	\$ 2,215	\$ 4,081	\$ 4,200
	<b>Services</b>	<b>\$ 76,444</b>	<b>\$ 85,708</b>	<b>\$ 103,397</b>	<b>\$ 22,988</b>	<b>\$ 116,403</b>	<b>\$ 65,635</b>	<b>\$ 139,786</b>
	<b>Total Participant Recreation</b>	<b>281,147</b>	<b>314,793</b>	<b>335,454</b>	<b>227,075</b>	<b>362,785</b>	<b>282,450</b>	<b>398,053</b>
<b>Administration</b>								
001.18.575.400.11	Regular Salaries And Wages	\$ 94,450	\$ 104,474	\$ 110,855	\$ 109,560	\$ 115,730	\$ 120,008	\$ 120,938
001.18.575.400.21	Personnel Benefits	\$ 34,880	\$ 37,918	\$ 39,301	\$ 32,046	\$ 40,004	\$ 43,257	\$ 46,718
001.18.575.400.41	Professional Ser	\$ 110,112	\$ 23,601	\$ 136,843	\$ 63,465	\$ 194,028	\$ 50,608	\$ 190,000
001.18.575.400.43	Travel	\$ 107	\$ 609	\$ 416		\$ 1,651	\$ 15	\$ 1,688
001.18.575.400.49	Miscellaneous		\$ -		\$ 697	\$ 716	\$ -	\$ 733
	<b>Services</b>	<b>110,219</b>	<b>24,210</b>	<b>137,260</b>	<b>64,162</b>	<b>196,395</b>	<b>50,622</b>	<b>192,421</b>
	<b>Total Administration</b>	<b>239,549</b>	<b>166,602</b>	<b>287,415</b>	<b>205,768</b>	<b>352,129</b>	<b>213,887</b>	<b>360,077</b>
<b>Community Centers</b>								
001.18.575.500.11	Regular Salaries And Wages	\$ 14,085	\$ 16,001	\$ 16,010	\$ 16,671	\$ 17,170	\$ 16,683	\$ 17,943
001.18.575.500.12	Overtime	\$ 107	\$ 132			\$ 250	\$ -	\$ 250
	<b>Salaries</b>	<b>14,192</b>	<b>16,133</b>	<b>16,010</b>	<b>16,671</b>	<b>17,420</b>	<b>16,683</b>	<b>18,193</b>
001.18.575.500.21	Personnel Benefits	\$ 5,009	\$ 5,657	\$ 5,734	\$ 7,040	\$ 6,258	\$ 8,116	\$ 8,765
001.18.575.500.31	Office And Operating Supplies	\$ 3,075	\$ 3,323	\$ 3,221	\$ 1,924	\$ 3,277	\$ 953	\$ 3,351
001.18.575.500.35	Small Tools And Minor Equip	\$ 92	\$ 399	\$ (54)		\$ 550	\$ 63	\$ 562
	<b>Supplies</b>	<b>3,167</b>	<b>3,722</b>	<b>3,167</b>	<b>1,924</b>	<b>3,827</b>	<b>1,016</b>	<b>3,913</b>
001.18.575.500.41	Professional Ser	\$ 11,481	\$ 14,750	\$ 20,500	\$ 24,813	\$ 27,393	\$ 9,113	\$ 28,015
001.18.575.500.42	Communication	\$ 924	\$ 465	\$ 417	\$ 326	\$ 623	\$ 17,923	\$ 637
001.18.575.500.45	Intfund Oper. Rentals & Lease		\$ 1,918	\$ 1,796	\$ 1,980	\$ 1,936	\$ 1,507	\$ 1,980
001.18.575.500.46	Insurance	\$ 3,148	\$ 3,590	\$ 4,099	\$ 5,150	\$ 5,291	\$ 3,955	\$ 5,411
001.18.575.500.47	Public Utility	\$ 13,255	\$ 13,274	\$ 14,636	\$ 11,703	\$ 18,213	\$ 10,679	\$ 18,627
001.18.575.500.48	Repairs & Maintenance	\$ 4,339	\$ 4,009	\$ 4,652	\$ 3,080	\$ 5,850	\$ 4,340	\$ 5,983
001.18.575.500.49	Miscellaneous	\$ 9,676	\$ 8,454	\$ 9,411	\$ 4,009	\$ 12,101	\$ 4,195	\$ 12,376
	<b>Services</b>	<b>42,824</b>	<b>46,460</b>	<b>55,511</b>	<b>51,063</b>	<b>71,407</b>	<b>51,712</b>	<b>73,027</b>
	<b>Total Community Centers</b>	<b>65,191</b>	<b>71,971</b>	<b>80,422</b>	<b>76,699</b>	<b>98,912</b>	<b>77,527</b>	<b>103,899</b>
<b>Lacamas Lake Lodge</b>								
001.18.575.500.11	Regular Salaries And Wages	\$ 14,085	\$ 16,001	\$ 16,009	\$ 16,671	\$ 17,170	\$ 16,682	\$ 17,943
001.18.575.500.12	Overtime	\$ 107	\$ 132	\$ -		\$ 250	\$ -	\$ 250
	<b>Salaries</b>	<b>\$ 14,192</b>	<b>\$ 16,133</b>	<b>\$ 16,009</b>	<b>\$ 16,671</b>	<b>\$ 17,420</b>	<b>\$ 16,682</b>	<b>\$ 18,193</b>
001.18.575.500.21	Personnel Benefits	\$ 5,009	\$ 5,657	\$ 5,734	\$ 7,040	\$ 6,258	\$ 8,116	\$ 8,765
001.18.575.501.31	Office & Operating Supplies	\$ 3,268	\$ 3,237	\$ 4,004	\$ 595	\$ 5,501	\$ 1,973	\$ 5,625
001.18.575.501.35	Small Tools And Minor Equip	\$ 471	\$ 2,234	\$ 1,452		\$ 2,163	\$ 72	\$ 2,212
	<b>Supplies</b>	<b>3,740</b>	<b>5,470</b>	<b>5,456</b>	<b>595</b>	<b>7,663</b>	<b>2,046</b>	<b>7,837</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
001.18.575.501.41	Professional Services	\$ 17,410	\$ 20,874	\$ 18,668	\$ 9,773	\$ 33,003	\$ 17,451	\$ 33,753
001.18.575.501.42	Communication	\$ 10,545	\$ 10,017	\$ 10,086	\$ 8,981	\$ 11,199	\$ 7,470	\$ 11,454
001.18.575.501.44	Advertising	\$ -	\$ 1,861	\$ 1,754	\$ 71	\$ 2,856	\$ 161	\$ 2,921
001.18.575.501.45	Operating Rentals and Leases	\$ 4,124	\$ 3,744	\$ 4,732	\$ 362	\$ 3,688	\$ 4	\$ 3,771
001.18.575.501.46	Insurance	\$ 2,026	\$ 2,315	\$ 2,658	\$ 2,508	\$ 2,576	\$ 2,778	\$ 2,634
001.18.575.501.47	Public Utility	\$ 12,233	\$ 12,331	\$ 12,425	\$ 11,117	\$ 13,828	\$ 10,668	\$ 14,142
001.18.575.501.48	Repairs & Maintenance	\$ 5,652	\$ 3,925	\$ 4,569	\$ 5,234	\$ 3,761	\$ 3,518	\$ 3,846
001.18.575.501.49	Miscellaneous	\$ 1,185	\$ 714	\$ 4,179	\$ 386	\$ 2,200	\$ 824	\$ 2,250
	<b>Services</b>	<b>53,175</b>	<b>55,780</b>	<b>59,069</b>	<b>38,432</b>	<b>73,112</b>	<b>42,873</b>	<b>74,772</b>
	<b>Total Lacamas Lodge</b>	<b>76,116</b>	<b>83,041</b>	<b>86,268</b>	<b>62,738</b>	<b>104,453</b>	<b>69,717</b>	<b>109,566</b>
<b>Fallen Leaf Lake Park</b>								
001.18.575.502.11	Regular Salaries And Wages	\$ 14,085	\$ 16,001	\$ 16,010	\$ 16,671	\$ 17,170	\$ 16,683	\$ 17,943
001.18.575.502.12	Overtime	\$ 107	\$ 132	\$ -	\$ -	\$ 250	\$ -	\$ 250
	<b>Salaries</b>	<b>14,192</b>	<b>16,133</b>	<b>16,010</b>	<b>16,671</b>	<b>17,420</b>	<b>16,683</b>	<b>18,193</b>
001.18.575.502.21	<b>Personnel Benefits</b>	<b>5,009</b>	<b>5,657</b>	<b>5,734</b>	<b>7,041</b>	<b>6,258</b>	<b>8,116</b>	<b>8,765</b>
001.18.575.502.41	Professional Services	\$ 2,485	\$ 2,339	\$ 2,506	\$ 19,216	\$ 2,574	\$ 2,574	\$ 2,633
001.18.575.502.42	Communication	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
001.18.575.502.46	Insurance	\$ 281	\$ 331	\$ 414	\$ 396	\$ 436	\$ 440	\$ 446
	<b>Services</b>	<b>2,766</b>	<b>2,669</b>	<b>2,920</b>	<b>19,612</b>	<b>3,010</b>	<b>3,014</b>	<b>3,079</b>
	<b>Total Fallen Leaf Lake</b>	<b>21,966</b>	<b>24,459</b>	<b>24,664</b>	<b>43,323</b>	<b>26,688</b>	<b>27,814</b>	<b>30,037</b>
<b>Swimming Pool</b>								
	<b>Total Swimming Pool</b>	<b>174,932</b>	<b>10,484</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Park Maintenance</b>								
001.18.576.800.11	Parks Maintenance - Salaries	\$ 325,423	\$ 316,634	\$ 352,924	\$ 451,611	\$ 538,182	\$ 502,952	\$ 562,400
001.18.576.800.12	Overtime	\$ 3,655	\$ 8,757	\$ 2,355	\$ 1,984	\$ 3,053	\$ 5,315	\$ 3,131
	<b>Salaries</b>	<b>329,078</b>	<b>325,391</b>	<b>355,279</b>	<b>453,595</b>	<b>541,235</b>	<b>508,266</b>	<b>565,531</b>
001.18.576.800.21	<b>Personnel Benefits</b>	<b>161,878</b>	<b>152,522</b>	<b>195,595</b>	<b>297,557</b>	<b>292,460</b>	<b>265,267</b>	<b>286,488</b>
001.18.576.800.31	Office And Operating Supplies	\$ 23,423	\$ 20,166	\$ 18,663	\$ 14,642	\$ 33,068	\$ 28,607	\$ 29,437
001.18.576.800.35	Small Tools And Minor Equip	\$ 5,431	\$ 4,315	\$ 4,691	\$ 3,390	\$ 15,137	\$ 15,137	\$ 5,253
	<b>Supplies</b>	<b>28,854</b>	<b>24,481</b>	<b>23,354</b>	<b>18,033</b>	<b>48,205</b>	<b>43,744</b>	<b>34,690</b>
001.18.576.800.41	Professional Ser	\$ 68,955	\$ 83,730	\$ 44,432	\$ 2,385	\$ 108,693	\$ 28,998	\$ 65,138
001.18.576.800.42	Communication	\$ 3,346	\$ 3,351	\$ 5,591	\$ 7,623	\$ 7,422	\$ 7,867	\$ 7,590
001.18.576.800.43	Travel	\$ 567	\$ 335	\$ 662	\$ 55	\$ 600	\$ -	\$ 614
001.18.576.800.45	Intfund Oper. Rentals & Lease	\$ 199,016	\$ 172,941	\$ 179,113	\$ 201,914	\$ 214,055	\$ 173,674	\$ 218,914
001.18.576.800.46	Insurance	\$ 13,661	\$ 15,440	\$ 19,250	\$ 18,718	\$ 19,229	\$ 22,057	\$ 22,697
001.18.576.800.47	Public Utility	\$ 102,021	\$ 111,685	\$ 125,925	\$ 134,079	\$ 129,363	\$ 102,633	\$ 132,300
001.18.576.800.48	Intfund Repairs & Maint.	\$ 67,824	\$ 70,938	\$ 55,804	\$ 98,591	\$ 133,410	\$ 116,737	\$ 136,439
001.18.576.800.49	Miscellaneous	\$ 4,142	\$ 4,142	\$ 5,856	\$ 3,719	\$ 7,608	\$ 5,087	\$ 7,781
	<b>Services</b>	<b>459,532</b>	<b>462,561</b>	<b>436,634</b>	<b>467,084</b>	<b>620,381</b>	<b>457,054</b>	<b>591,473</b>
001.18.576.800.51	Intgovt Profess. Serv.				\$ 10,006	\$ 15,410	\$ 5,280	\$ 15,759
001.18.594.762.64	Repair and Maint. of Play Equipment			\$ 67,048		\$ 75,000		\$ 325,000
001.18.594.760.64	Equipment			\$ 169,251		\$ 50,000		\$ 74,000
001.18.594.761.64	Vehicles			\$ 88,137				
	<b>Total General Park Maintenance</b>	<b>979,342</b>	<b>964,955</b>	<b>1,335,298</b>	<b>1,246,274</b>	<b>1,642,691</b>	<b>1,279,610</b>	<b>1,892,940</b>
	<b>Total Parks</b>	<b>1,838,244</b>	<b>1,636,305</b>	<b>2,149,521</b>	<b>1,861,877</b>	<b>2,587,658</b>	<b>1,951,006</b>	<b>2,894,572</b>

## General Fund: Parks Maintenance

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### Purpose

Provides for operation and maintenance of the City's parks to enhance the quality of life and nurtures the health and well-being of people, the community, environment and economy. Provide support to the Parks and Recreation Department.

### Key Accomplishments in Previous Biennium

Parks Maintenance was successful in achieving:

- Installed new play equipment and completed safety and ADA enhancements in Forest Home Park funded through receipt of grants and allocated budget
- Maintained ornamental right-of-way plantings including roadside medians
- Completed rehabilitation of over half the Heritage Trail and responded to weather damage on other trails
- Maintained levels of service to the extent possible during a world-wide pandemic without the assistance of any seasonal workers
- Upgraded and repaired irrigation at all city parks saving the city significant money in the long-term

### Level of Service and Budget Impact

Budgeted resources are increased to address ongoing maintenance for routine playground equipment replacement, safety zone improvements, hazard tree removal and tree maintenance. Additional funds are also included to remove invasive species outside of the rights-of-ways and within the various open spaces in coordination with the Clark County Weed Management Board.

### Goals and New Initiatives

The Parks and Recreation program has among its goals for the Biennium:


- Complete restoration of the remainder of the Heritage Trail
- Continued removal of invasive species from rights-of-way and open spaces
- Continued improvement of playground safety zones including new borders and additional play surfacing in various parks
- Continued replacement of outdated park furniture and fixtures
- Work with the Parks Commission regarding levels of service for parks, open spaces and trails
- Collaborate with various City facilities and associated departments to determine an equitable way to pay for services provided by Parks Maintenance
- Relocate Parks Maintenance to be more centrally located to increase productivity and reduce fuel consumption


### Trends and Future Issues

The top issues facing the Parks and Recreation Program include areas that will be a challenge without additional funding. These areas include:

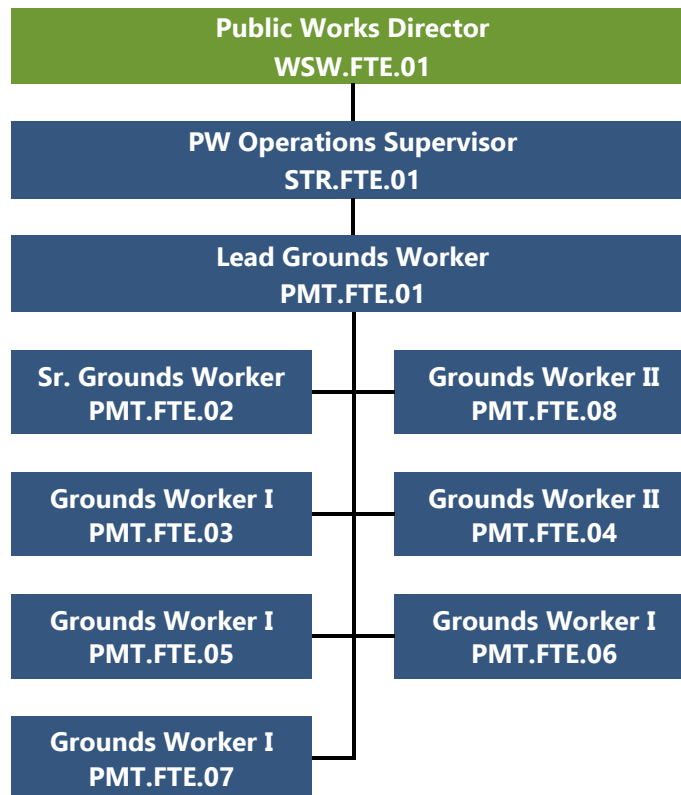
- Long term health of open space impacted by invasive species
- Funding options to address gap of deferred maintenance items; most critically in the open space areas and trail networks
- Increased pressure on existing sports fields and Heritage Park
- Staffing to accommodate the 7-day/week use of parks within the City
- Additional maintenance requirements due to growth of the parks, trails and open space systems associated with new development

## Performance Metrics and Department Goals

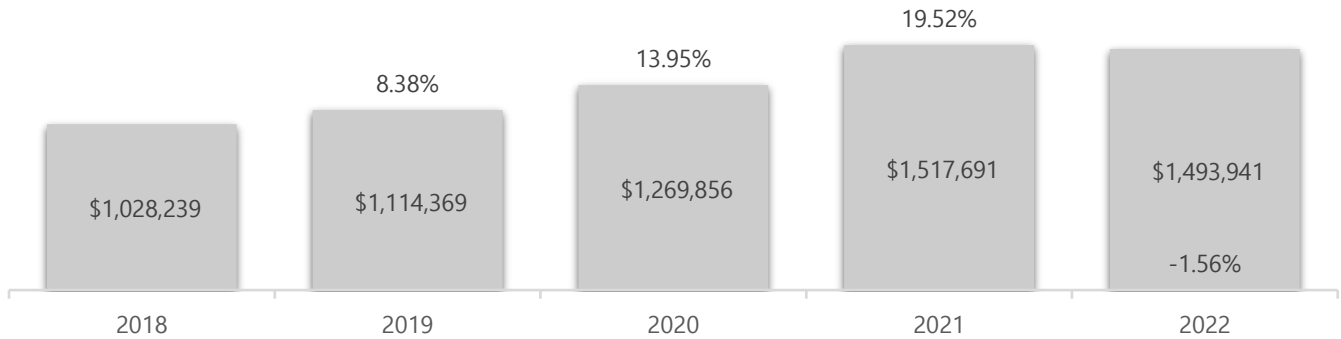
	PARKS MAINTENANCE		
	To ensure beautiful and well-maintained parks that meet the needs of all community members, Parks Maintenance will return and maintain staffing at 3.5 FTEs per 100 acres of parks.		
	2018	2019	2020

	TRAILS MAINTENANCE		
	To ensure safe and beautiful trails, the Parks Maintenance Department will dedicate one FTE to maintain trails, at .04 FTE per trail mile.		
	2018	2019	2020

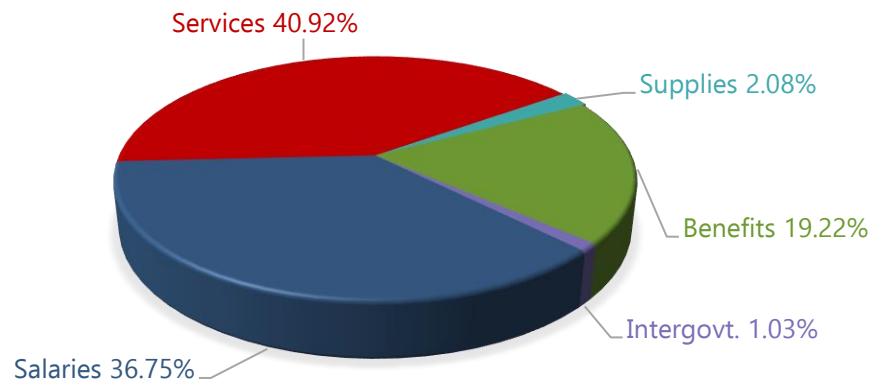
## Department Organizational Chart



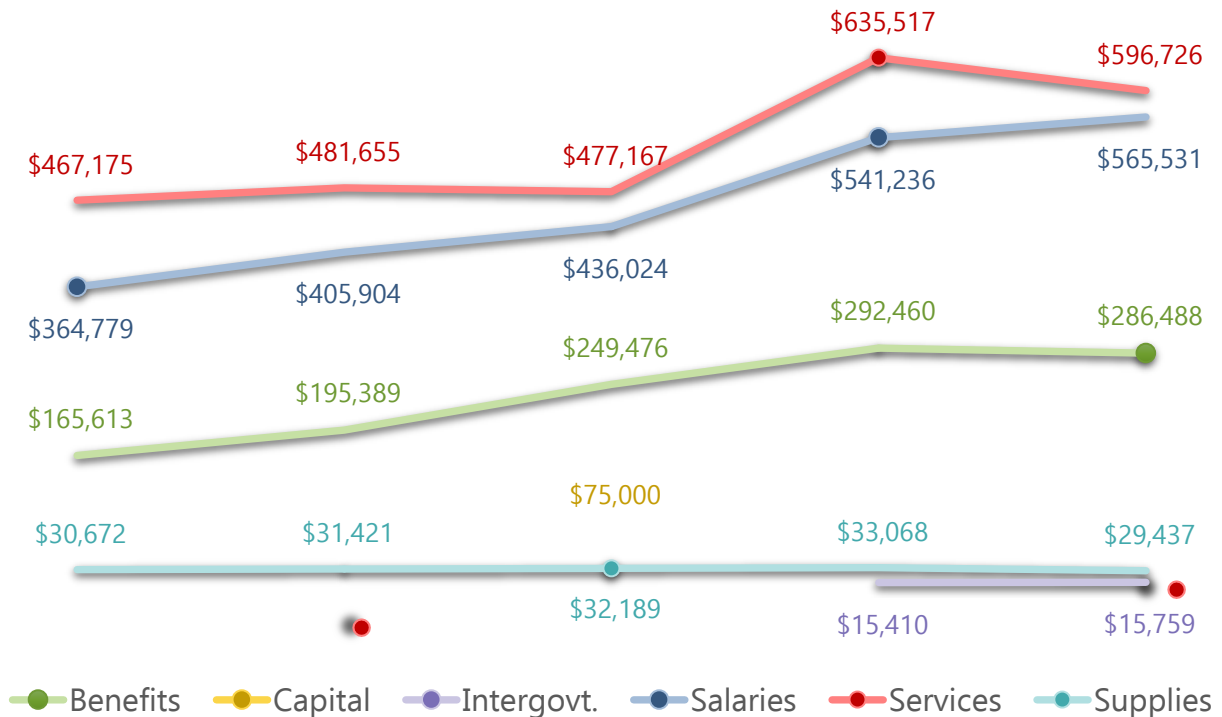
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type





**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>General Park Maintenance</b>								
001.18.576.800.11	Parks Maintenance - Salaries	\$ 325,423	\$ 316,634	\$ 352,924	\$ 451,611	\$ 538,182	\$ 502,952	\$ 562,400
001.18.576.800.12	Overtime	\$ 3,655	\$ 8,757	\$ 2,355	\$ 1,984	\$ 3,053	\$ 5,315	\$ 3,131
	<b>Salaries</b>	<b>\$ 329,078</b>	<b>\$ 325,391</b>	<b>\$ 355,279</b>	<b>\$ 453,595</b>	<b>\$ 541,235</b>	<b>\$ 508,266</b>	<b>\$ 565,531</b>
001.18.576.800.21	<b>Personnel Benefits</b>	<b>\$ 161,878</b>	<b>\$ 152,522</b>	<b>\$ 195,595</b>	<b>\$ 297,557</b>	<b>\$ 292,460</b>	<b>\$ 265,267</b>	<b>\$ 286,488</b>
001.18.576.800.31	Office And Operating Supplies	\$ 23,423	\$ 20,166	\$ 18,663	\$ 14,642	\$ 33,068	\$ 28,607	\$ 29,437
001.18.576.800.35	Small Tools And Minor Equip	\$ 5,431	\$ 4,315	\$ 4,691	\$ 3,390	\$ 15,137	\$ 15,137	\$ 5,253
	<b>Supplies</b>	<b>28,854</b>	<b>24,481</b>	<b>23,354</b>	<b>18,033</b>	<b>48,205</b>	<b>43,744</b>	<b>34,690</b>
001.18.576.800.41	Professional Ser	\$ 68,955	\$ 83,730	\$ 44,432	\$ 2,385	\$ 108,693	\$ 28,998	\$ 65,138
001.18.576.800.42	Communication	\$ 3,346	\$ 3,351	\$ 5,591	\$ 7,623	\$ 7,422	\$ 7,867	\$ 7,590
001.18.576.800.43	Travel	\$ 567	\$ 335	\$ 662	\$ 55	\$ 600	\$ -	\$ 614
001.18.576.800.45	Intfund Oper. Rentals & Lease	\$ 199,016	\$ 172,941	\$ 179,113	\$ 201,914	\$ 214,055	\$ 173,674	\$ 218,914
001.18.576.800.46	Insurance	\$ 13,661	\$ 15,440	\$ 19,250	\$ 18,718	\$ 19,229	\$ 22,057	\$ 22,697
001.18.576.800.47	Public Utility	\$ 102,021	\$ 111,685	\$ 125,925	\$ 134,079	\$ 129,363	\$ 102,633	\$ 132,300
001.18.576.800.48	Intfund Repairs & Maint.	\$ 67,824	\$ 70,938	\$ 55,804	\$ 98,591	\$ 133,410	\$ 116,737	\$ 136,439
001.18.576.800.49	Miscellaneous	\$ 4,142	\$ 4,142	\$ 5,856	\$ 3,719	\$ 7,608	\$ 5,087	\$ 7,781
	<b>Services</b>	<b>\$ 459,532</b>	<b>\$ 462,561</b>	<b>\$ 436,634</b>	<b>\$ 467,084</b>	<b>\$ 620,381</b>	<b>\$ 457,054</b>	<b>\$ 591,473</b>
001.18.576.800.51	<b>Intgovt Profess. Serv.</b>				\$ 10,006	\$ 15,410	\$ 5,280	\$ 15,759
001.18.594.762.64	<b>Repair and Maint. of Play Equipment</b>			\$ 67,048		\$ 75,000		\$ 325,000
001.18.594.760.64	<b>Equipment</b>			\$ 169,251		\$ 50,000		\$ 74,000
001.18.594.761.64	<b>Vehicles</b>			\$ 88,137				
	<b>Total General Park Maintenance</b>	<b>979,342</b>	<b>964,955</b>	<b>1,335,298</b>	<b>1,246,274</b>	<b>1,642,691</b>	<b>1,279,610</b>	<b>1,892,940</b>

## General Fund: Central Services

### Purpose

Provides operations, maintenance and repair of city facilities including building such as City Hall, Police Station, and the Library.

### Key Accomplishments in Previous Biennium

Central Services Program was successful in achieving the following goals for:

- Continued preventive maintenance of the HVAC system throughout the City facilities.
- Completed a significant number of maintenance and installation requests across all facilities.

### Level of Service and Budget Impact

Budgeted resources were maintained for the biennium. The budget contained adequate resources for a seasonal employee in 2019 to assist with outdoor facility maintenance in the summer months. Due to the COVID-19 Pandemic, a seasonal employee was not utilized in 2020.

### Goals and New Initiatives

The Central Services Program has among its goals for the biennium:

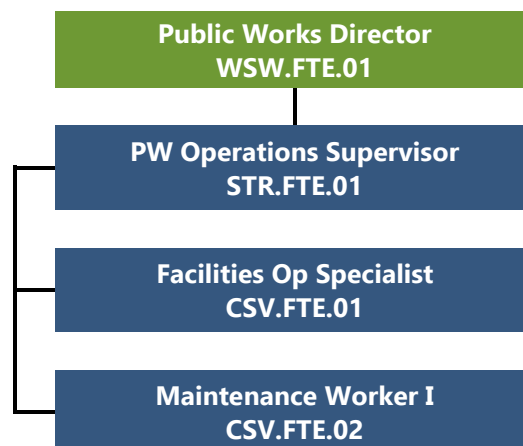
- Continue to look for opportunities for preventive maintenance to minimize expensive reactionary repairs
- Develop a Comprehensive Facilities Capital Facility Plan
- Develop a complete inventory and Condition Assessment of all City facilities
- Design and construct an emergency generator for the City Hall complex
- Create a Central Services Revolving Fund to support ongoing operations and maintenance

### Trends and Future Issues

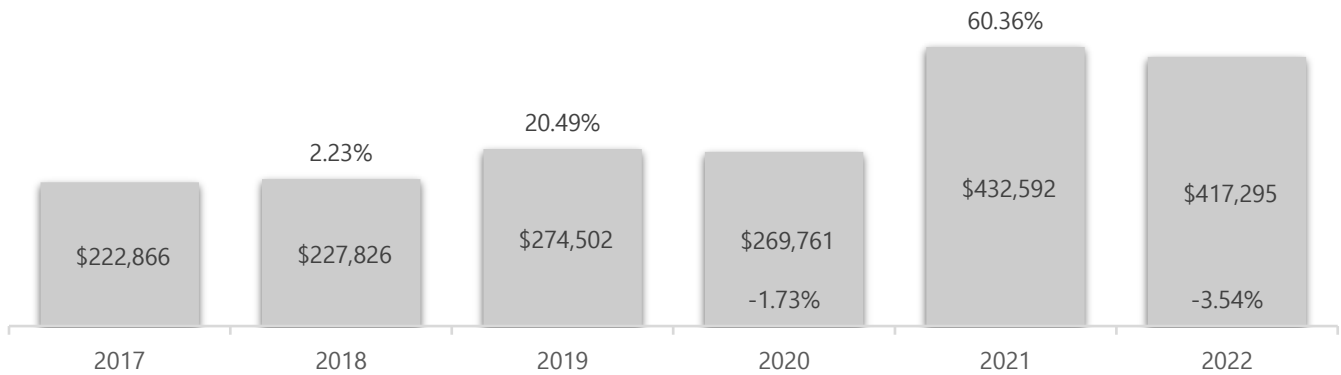
The top issues facing the Central Services Program include addressing the aging facilities with ongoing major maintenance needs. Replacement of City Hall/Fire Station 41 will need to be explored.

As the City adds more facilities and as existing infrastructure continues to age, the need for contracted services for electrical, plumbing, and HVAC will continue to increase. The addition of dedicated staff with journey level trades experience could potentially be a savings when compared to contracted services.

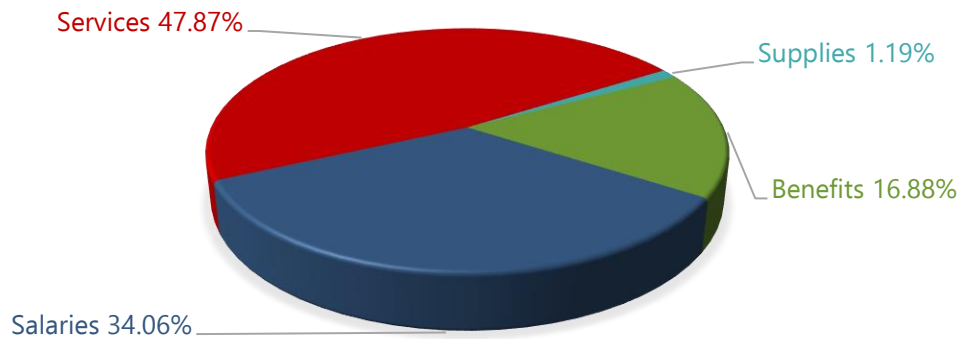
### Department Organizational Chart



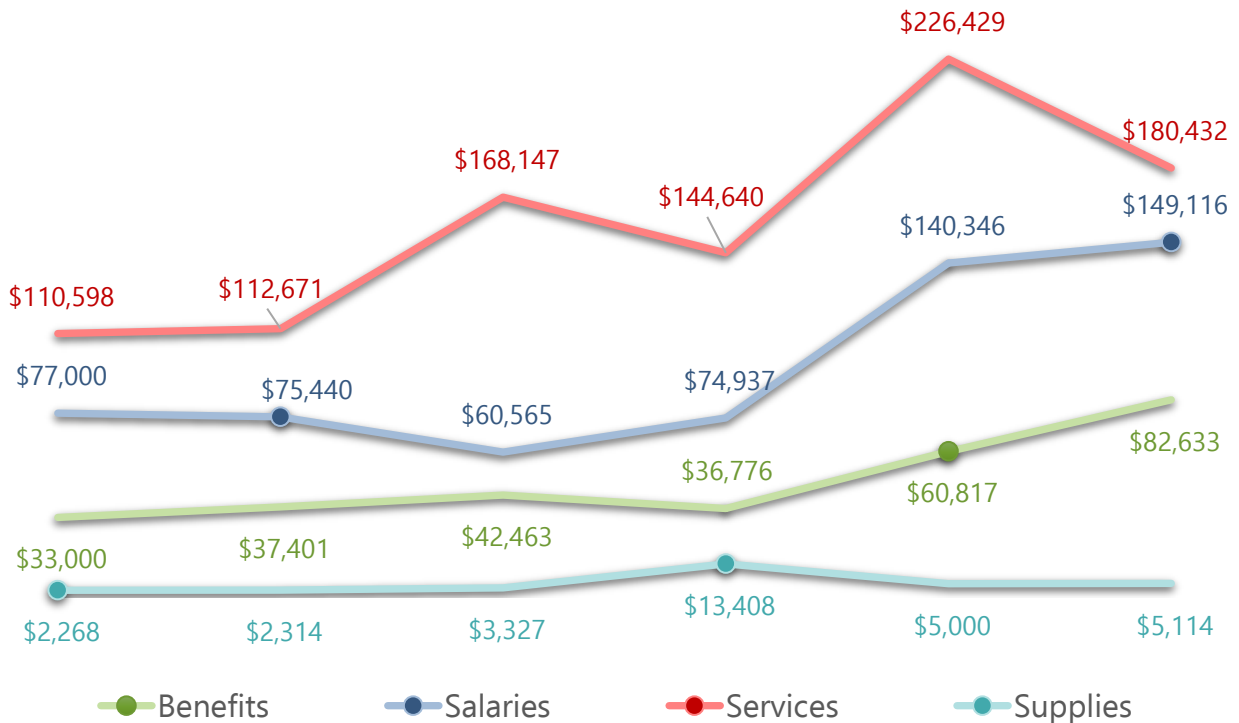
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Central Services</b>								
001.23.518.300.11	Regular Salaries And Wages	\$ 73,840	\$ 60,194	\$ 60,170	\$ 74,574	\$ 140,347	\$ 77,169	\$ 149,116
001.23.518.300.12	Overtime	371	6,223	823				
	<b>Salaries</b>	<b>\$ 74,211</b>	<b>\$ 66,417</b>	<b>\$ 60,993</b>	<b>\$ 74,574</b>	<b>\$ 140,347</b>	<b>\$ 77,169</b>	<b>\$ 149,116</b>
001.23.518.300.21	<b>Personnel Benefits</b>	<b>\$ 32,981</b>	<b>\$ 18,939</b>	<b>\$ 34,572</b>	<b>\$ 41,732</b>	<b>\$ 60,817</b>	<b>\$ 42,570</b>	<b>\$ 82,633</b>
001.23.518.300.31	Office And Operating Supplies	\$ 3,719	\$ 3,839	\$ 4,720	\$ 4,050	\$ 5,000	\$ 2,454	\$ 5,114
001.23.562.300.31	COVID-19 Operating Supplies				\$ 85		\$ 330	
001.23.518.300.35	Small Tools And Minor Equip	\$ 54	\$ 1,550	\$ 459	\$ 66	\$ 3,455	\$ 219	\$ 3,533
	<b>Supplies</b>	<b>\$ 3,773</b>	<b>\$ 5,389</b>	<b>\$ 5,179</b>	<b>\$ 4,201</b>	<b>\$ 8,455</b>	<b>\$ 3,003</b>	<b>\$ 8,647</b>
001.23.518.300.41	Professional Ser	\$ 34,106	\$ 41,770	\$ 50,790	\$ 46,090	\$ 55,000	\$ 35,522	\$ 56,249
001.23.518.300.42	Communication	\$ 945	\$ 526	\$ 426	\$ 602	\$ 894	\$ 632	\$ 914
001.23.518.300.43	Travel		\$ -			\$ 1,098	\$ -	\$ 1,123
001.23.518.300.45	Operating Rentals And Leases			\$ 5,855	\$ 1,211	\$ 7,547	\$ 200	\$ 7,718
001.23.518.300.46	Insurance	\$ 9,570	\$ 10,926	\$ 12,512	\$ 15,946	\$ 32,763	\$ 17,667	\$ 33,506
001.23.518.300.47	Public Utility	\$ 33,502	\$ 31,800	\$ 36,314	\$ 38,001	\$ 32,470	\$ 31,163	\$ 33,207
001.23.518.300.48	Repairs & Maintenance	\$ 27,018	\$ 25,314	\$ 34,516	\$ 31,822	\$ 42,077	\$ 29,637	\$ 43,032
001.23.518.300.49	Miscellaneous	\$ 410	\$ 412	\$ 539	\$ 2,699	\$ 1,125	\$ 781	\$ 1,150
	<b>Services</b>	<b>105,550</b>	<b>110,748</b>	<b>140,953</b>	<b>136,372</b>	<b>172,973</b>	<b>115,603</b>	<b>176,900</b>
001.23.594.180.63	<b>Other Improvements</b>					\$ 25,000		\$ 25,000
<b>Total Central Services</b>		<b>216,516</b>	<b>201,492</b>	<b>241,697</b>	<b>256,879</b>	<b>407,592</b>	<b>238,345</b>	<b>442,296</b>

## General Fund: Library

### Purpose

The Camas Public Library serves its community, where serve means we share, explore, reach, value, and enrich our community.

### Key Accomplishments in Previous Biennium

The Library was successful in achieving the following goals:

- Updated all policies and posted them online for the public
- Published first annual report in 2019
- Launched:
  - Senior Services Outreach
  - Lucky Day Collection (browsable, bestselling, on-the-shelf and ready-to-go)
  - User Experience team to enhance overall patron experience
- Installed:
  - Independent Integrated Library Software (ILS)
  - Room reservation and event calendar software
  - Automated Materials Handler (AMH)
  - New Self-Check Machines
- Completed:
  - 2019-2021 departmental strategic plan
  - LEAN management assessment for Acquisitions process
  - Succession planning
  - Collection inventory
  - Charter and service plan for social media team
  - Review & refresh of Children's Nonfiction, and Adult Fiction & Nonfiction collections



### Level of Service and Budget Impact

The Library spent 2019-2020 focusing on the strategic plan, asking did potential programs and services fit the plan's strategic priorities, key objectives, and initiatives? Those decision principles guided staff, keeping them focused from a budgetary perspective. An aging building also factored into budget impact. Going forward, collaborating with Public Works to develop a long-range facility plan for replacements and repair will mitigate this to some degree. Finally, unanticipated challenges sometimes arise and force staff to pivot. Indeed, the coronavirus pandemic is one of those times. The Library has found ways to deliver service in a virtual or no-contact environment with the building closed and with roughly 20% of positions vacant.

### Goals and New Initiatives

The Library has among its goals for the Biennium:


- Conduct community outreach in preparation for 2022-2024 strategic plan
- Replace outdated and end-of-life hardware (lock security system, RFID pads, door counter)
- Replace building's HVAC system
- Complete Early Learning Center




## Trends and Future Issues

Libraries respond to community need. The coronavirus pandemic has created a cultural shift so great that it's unclear at this time how best to serve the Camas community beyond the Library's core services. This means providing materials and information with top-notch customer service, finding ways to bring our community together for enriching events, and providing help for those challenged by the digital divide, all through an inclusive and equitable lens.

## Performance Metrics and Department Goals

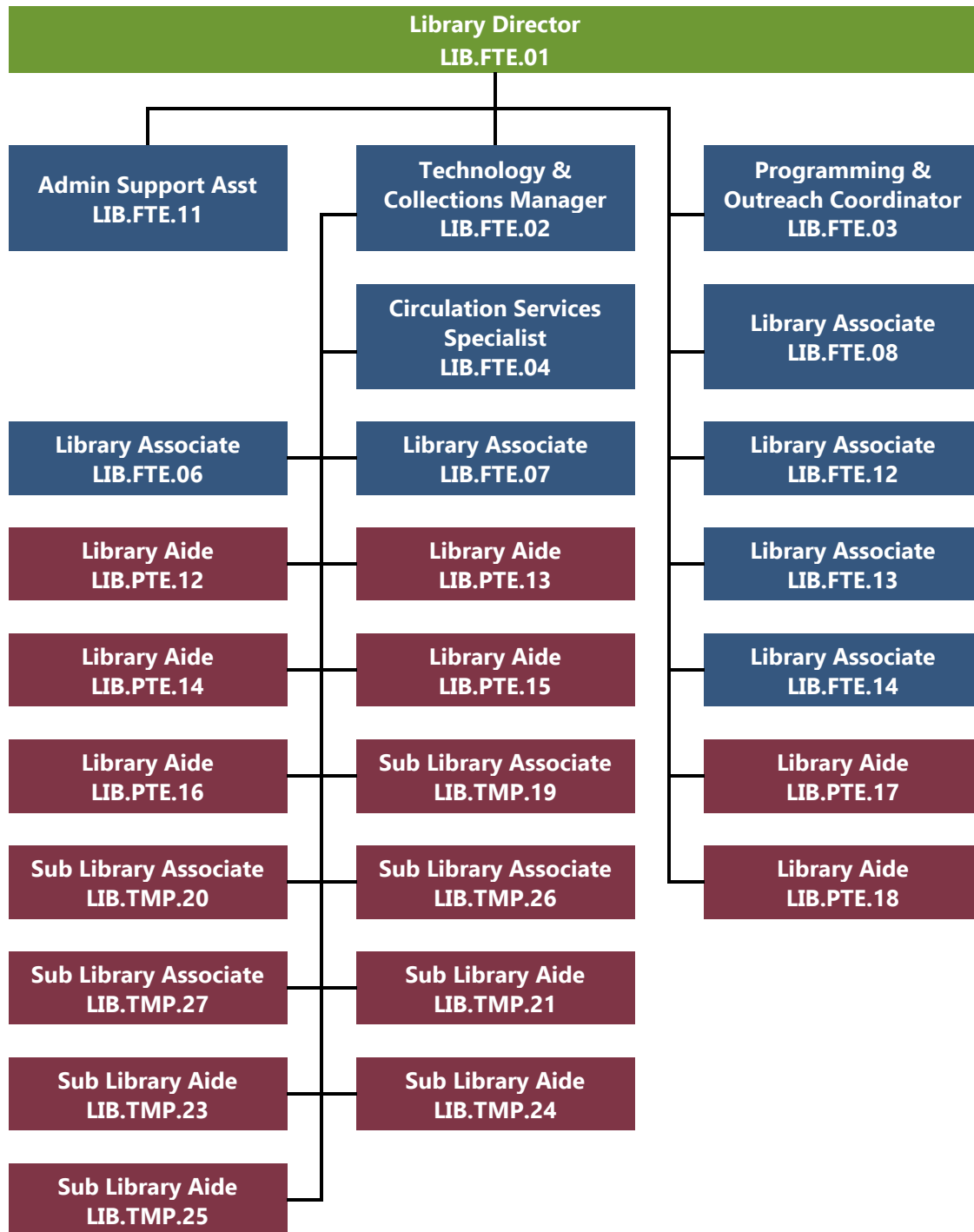
	EVENT ATTENDANCE		
	The Library seeks to unite community and improve their quality of life through interesting and worthwhile programming, based on the ideas and feedback of the community itself. To reflect a responsive and patron-focused culture, the Library will work to increase programming attendance to 50,000 participants by 2022.		
	2018	2019	2020

	CIRCULATION		
	To ensure the library is still providing superior service to its patrons during an increasingly-digital era, the library will keep yearly circulation rates above 225,000 through 2022.		
	2018	2019	2020

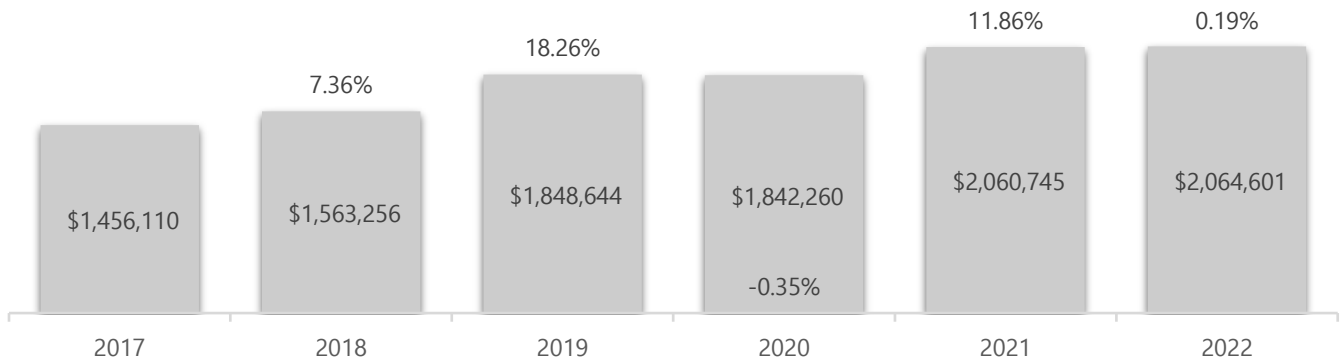


Department Organizational Chart

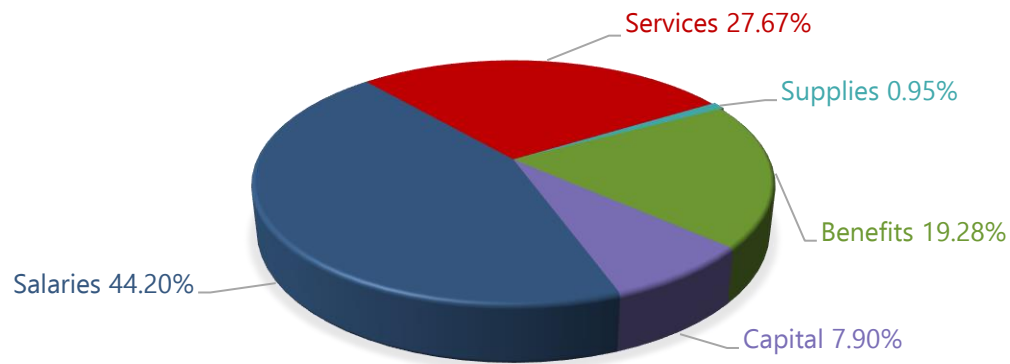




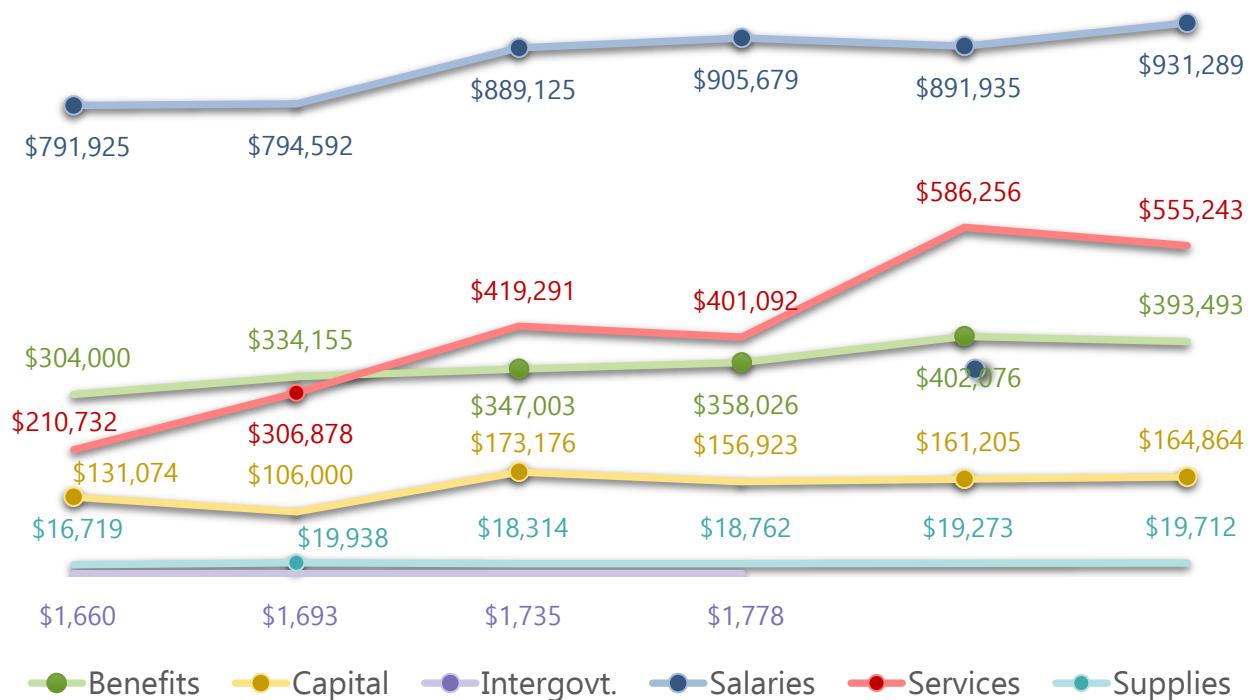
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Library</b>								
<b>Administration</b>								
001.30.572.100.11	Regular Salaries And Wages	\$ 94,956	\$ 172,559	\$ 188,205	\$ 200,361	\$ 212,342	\$ 208,568	\$ 221,897
001.30.572.100.21	Personnel Benefits	\$ 36,601	\$ 70,180	\$ 77,134	\$ 77,327	\$ 82,018	\$ 78,772	\$ 85,074
001.30.572.100.43	Travel	\$ 3,355	\$ 4,744	\$ 704		\$ 4,717	\$ 578	\$ 4,824
	<b>Total Administration</b>	<b>134,912</b>	<b>247,483</b>	<b>266,044</b>	<b>277,688</b>	<b>299,077</b>	<b>287,918</b>	<b>311,795</b>
<b>Library Services</b>								
001.30.572.200.11	Regular Salaries And Wages	\$ 638,538	\$ 610,861	\$ 638,430	\$ 579,822	\$ 648,412	\$ 565,381	\$ 677,591
001.30.572.200.12	Overtime		\$ 130	\$ 130				
001.30.572.220.13	Sub Salaries		\$ 8,514	\$ 31,574	\$ 2,541	\$ 31,178	\$ 1,028	\$ 31,801
	<b>Salaries</b>	<b>638,538</b>	<b>619,375</b>	<b>670,134</b>	<b>582,364</b>	<b>679,590</b>	<b>566,409</b>	<b>709,392</b>
001.30.572.200.21	Personnel Benefits	\$ 242,305	\$ 253,637	\$ 260,190	\$ 288,099	\$ 313,766	\$ 279,400	\$ 301,752
001.30.572.220.21	Sub Benefits		\$ 760	\$ 9,645	\$ 227	\$ 6,292	\$ 157	\$ 6,670
	<b>Benefits</b>	<b>242,305</b>	<b>254,397</b>	<b>269,835</b>	<b>288,326</b>	<b>320,058</b>	<b>279,557</b>	<b>308,422</b>
001.30.572.200.31	Office And Operating Supplies	\$ 12,426	\$ 21,067	\$ 10,857	\$ 3,776	\$ 13,501	\$ 7,967	\$ 13,808
001.30.562.200.31	COVID Supplies			\$ 12,387			\$ 4,230	
001.30.572.210.31	FFCL Office And Operating Supplies	\$ 5,325	\$ 758	\$ 14	\$ 107	\$ 1,128	\$ -	\$ 1,154
001.30.572.200.35	Small Tools And Minor Equip	\$ 3,163	\$ 290	\$ 2,093	\$ 39,270	\$ 40,279	\$ 11,894	\$ 41,193
	<b>Supplies</b>	<b>20,914</b>	<b>22,116</b>	<b>12,964</b>	<b>55,541</b>	<b>54,909</b>	<b>24,092</b>	<b>56,155</b>
001.30.572.200.41	Professional Ser	\$ 24,803	\$ 8,276	\$ 92,184	\$ 155,467	\$ 65,193	\$ 67,502	\$ 66,673
001.30.562.200.41	COVID19 Professional Services			\$ 12,102			\$ -	
001.30.572.210.41	FFCL Professional Ser	\$ 3,078	\$ 3,285	\$ 1,215	\$ 1,451	\$ 5,461	\$ 1,028	\$ 5,585
001.30.572.200.42	Communication	\$ 7,218	\$ 4,266	\$ 5,822	\$ 5,550	\$ 6,737	\$ 6,199	\$ 6,890
001.30.572.200.45	Interfund Oper Rentals		\$ 1,209	\$ 6,173	\$ 2,715	\$ 3,226	\$ 2,919	\$ 3,299
001.30.572.200.46	Insurance	\$ 15,149	\$ 17,867	\$ 22,358	\$ 28,476	\$ 29,253	\$ 38,763	\$ 39,887
001.30.572.200.48	Repairs & Maintenance	\$ 1,217	\$ 2,620	\$ 4,787	\$ 41,389	\$ 33,419	\$ 22,924	\$ 34,178
001.30.572.210.49	FFCL Miscellaneous	\$ 7,932	\$ 13,467	\$ 10,710	\$ 7,770	\$ 10,489	\$ 21,353	\$ 10,728
001.30.572.200.49	Miscellaneous	\$ 7,502	\$ 57,201	\$ 33,843	\$ 44,583	\$ 133,762	\$ 21,009	\$ 136,798
	<b>Services</b>	<b>66,899</b>	<b>108,191</b>	<b>177,091</b>	<b>299,502</b>	<b>287,541</b>	<b>181,697</b>	<b>304,038</b>
	<b>Total Library Services</b>	<b>968,656</b>	<b>1,004,077</b>	<b>1,130,024</b>	<b>1,225,732</b>	<b>1,342,098</b>	<b>1,051,755</b>	<b>1,378,007</b>
<b>Training</b>								
001.30.572.400.43	Travel							
001.30.572.400.49	Miscellaneous	\$ 776	\$ 1,547	\$ 4,818	\$ 430	\$ 2,501	\$ 494	\$ 2,557
	<b>Services</b>	<b>776</b>	<b>1,547</b>	<b>4,818</b>	<b>430</b>	<b>2,501</b>	<b>494</b>	<b>2,557</b>
<b>Facilities</b>								
001.30.572.500.31	Office And Operating Supplies	\$ 3,820	\$ 4,233	\$ 3,184	\$ 1,694	\$ 4,644	\$ 1,320	\$ 4,750
001.30.572.500.35	Small Tools And Minor Equip	\$ 273	\$ 12,621	\$ 211	\$ 4,028	\$ 14,183	\$ 1,044	\$ 10,220
	<b>Supplies</b>	<b>4,093</b>	<b>16,855</b>	<b>3,395</b>	<b>5,721</b>	<b>18,827</b>	<b>2,364</b>	<b>14,970</b>
001.30.572.500.41	Professional Ser	\$ 52,204	\$ 69,590	\$ 48,526	\$ 33,338	\$ 136,611	\$ 49,508	\$ 88,566
001.30.572.500.42	Communication	\$ 2,889	\$ 3,202	\$ 3,068	\$ 3,077	\$ 3,643	\$ 2,726	\$ 3,726
001.30.572.500.46	Insurance	\$ 11,212	\$ 12,603	\$ 14,250	\$ 19,855	\$ 20,397	\$ 21,940	\$ 22,000
001.30.572.500.47	Public Utility	\$ 37,793	\$ 41,042	\$ 46,966	\$ 39,736	\$ 42,475	\$ 28,446	\$ 43,439
001.30.572.500.48	Repairs & Maintenance	\$ 35,421	\$ 50,999	\$ 39,865	\$ 35,593	\$ 33,910	\$ 161,864	\$ 34,680
	<b>Services</b>	<b>139,520</b>	<b>177,437</b>	<b>152,675</b>	<b>131,599</b>	<b>237,036</b>	<b>264,484</b>	<b>192,411</b>
	<b>Total Facilities</b>	<b>143,613</b>	<b>194,292</b>	<b>156,070</b>	<b>137,320</b>	<b>255,864</b>	<b>266,848</b>	<b>207,381</b>
001.30.594.720.64	Machinery And Equipment				\$ 41,878			
001.30.594.721.69	Intangible Books & Materials	\$ 9,474	\$ -	\$ 2,403		\$ 31,493	\$ 32,696	\$ 32,207
001.30.594.720.69	Lib Books & Oth Lib Materials	\$ 116,192	\$ 105,623	\$ 143,547	\$ 142,341	\$ 126,974	\$ 126,974	\$ 129,856
001.30.594.722.69	FFCL Library Books and Materials	\$ 3,599	\$ 3,482	\$ 8,802	\$ 7,927	\$ 2,738	\$ 2,248	\$ 2,801
	<b>Capital</b>	<b>129,264</b>	<b>109,105</b>	<b>154,752</b>	<b>192,146</b>	<b>161,205</b>	<b>161,918</b>	<b>164,864</b>
	<b>Total Capital</b>	<b>129,264</b>	<b>109,105</b>	<b>154,752</b>	<b>192,146</b>	<b>161,205</b>	<b>161,918</b>	<b>164,864</b>
	<b>Total Library</b>	<b>1,377,221</b>	<b>1,556,504</b>	<b>1,711,707</b>	<b>1,833,316</b>	<b>2,060,745</b>	<b>1,768,933</b>	<b>2,064,604</b>

## General Fund: Operating Transfers and Fund Balance

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### Purpose

Provide for the General Fund support for Streets, Fire, and Cemetery programs as well to pay for portion of debt service and retiree medical payments.

### Key Accomplishments in Previous Biennium

The following are an explanation of the change in transfers in 2019-2020:

- The City has maintained its commitment to fund street preservation with General Fund property taxes from the banked capacity and to add new construction each year as well as the proportionate share of the 1% increase to the levy.
- In 2017, the City began consolidated the funding of pension obligations in separate fiduciary funds for retiree medical and LEOFF 1 disability payments.
- Also beginning in 2017-2018, the City charged capital projects for inhouse Engineering staff time in order to fully capitalize the cost of all the capital projects. To offset the cost of the engineering billing, General Fund transfers were made to cover the billing for a neutral net cash impact to the capital projects.

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

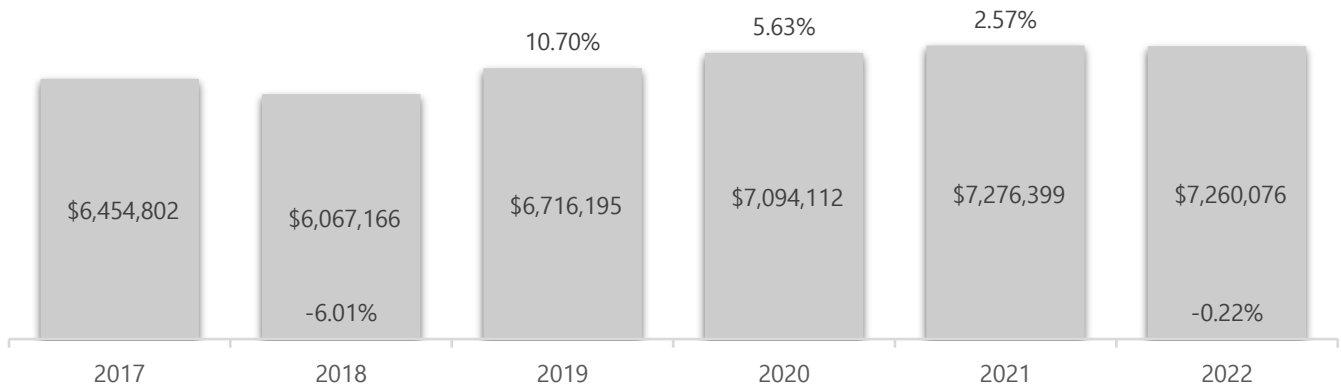
The changes for the biennium include:

- Matching funds transferred to cover CDBG street project in 2019 for \$45,000.
- Increase in funding 4 additional Firefighters/Paramedics and a Deputy Fire Marshal without the contribution from the City of Washougal. It is anticipated some form of contribution from the City will be negotiated which is not yet reflected in the approved budget.

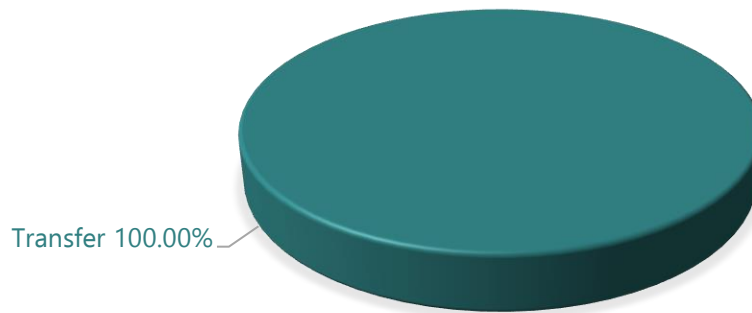
### Trends and Future Issues

The City will be working with the City of Washougal through the Joint Policy Advisory Board to determine better long-term funding solutions for both.

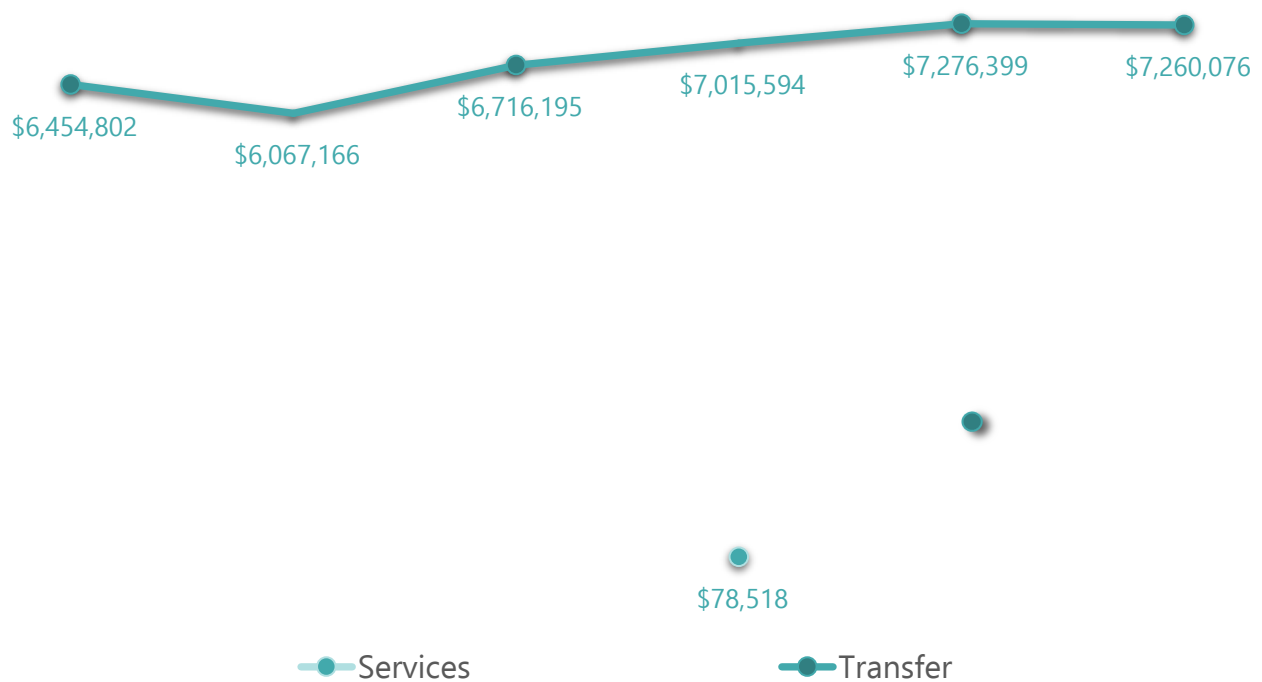
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Department Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
001.00.597.000.41	Transfer for Engineering Time	\$ 244,601	\$ 265,539	\$ 279,544	\$ 347,397	\$ 251,271		
001.00.597.318.00	Transfer to Facilities Fund				\$ 1,525	\$ 250,000	\$ 250,000	
001.00.597.112.00	Transfer to Street Fund	\$ 2,354,757	\$ 2,314,990	\$ 2,180,224	\$ 2,274,215	\$ 3,025,859	\$ 3,025,859	\$ 2,920,584
001.00.597.125.00	Transfer to Cemetery	\$ 205,500	\$ 177,000	\$ 180,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
001.00.597.300.00	Transfer to GMA			\$ -		\$ 51,000	\$ 51,000	
001.00.597.612.00	Transfer to Retiree Medical	\$ 79,457	\$ 79,204	\$ 105,851	\$ 127,306	\$ 83,956	\$ 83,956	\$ 85,635
001.00.597.613.00	Transfer to LEOFF	\$ 88,578	\$ 89,244	\$ 111,910	\$ 120,242	\$ 82,826	\$ 82,826	\$ 87,795
001.00.597.115.00	Transfer to Camas-Washougal Fire Dept	\$ 3,397,757	\$ 3,377,089	\$ 3,840,156	\$ 3,536,686	\$ 3,582,758	\$ 3,582,758	\$ 3,966,062
001.00.597.240.00	Transfer to Debt Service							
<b>Total Transfers</b>		<b>6,370,650</b>	<b>\$ 6,303,066</b>	<b>\$ 6,697,685</b>	<b>\$ 6,607,371</b>	<b>\$ 7,276,399</b>	<b>\$ 7,527,670</b>	<b>\$ 7,260,076</b>

## Special Revenue Funds Summary

The City has five special revenue funds.

- The Street Fund is to provide for maintaining the existing transportation infrastructure of 263 miles. Traffic impact fees are collected to help build infrastructure to support the growth of the City. The Transportation Capital Facilities Plan plays a significant role in determining future projects and the timing for those improvements.
- The Camas/Washougal Fire and Emergency Rescue Services Fund is to provide fire protection, fire inspections, paramedic and ambulance transports to the communities of Camas and Washougal and paramedic and ambulance transports to the community of East County Fire and Rescue. Camas is the only fire district in Clark County, Washington to provide ambulance service.
- The Cemetery Fund is for the care and maintenance of the City cemetery which was assumed by the City in 2007.
- The Lodging Tax Fund is used to market and support economic development activities within the City of Camas.
- The Tree fund is to be used towards the preservation of trees, native vegetation, and healthy soil within the City of Camas.

### Street Fund Revenue and Expenditures

Revenues for the Street Fund are primarily taxes indirectly from property taxes and directly from motor vehicle fuel tax. The motor vehicle fuel tax is a flat rate of cents on the gallon and therefore is projected to be modest due to conservation efforts. In 2014, the City Council earmarked the property tax banked capacity with growth each year from new construction, assessed value and the 1% property tax increase, the City will be able to generate revenue to maintain the preservation program for streets at a modest level.



### Fire and Emergency Medical Service Revenue

The Camas/Washougal Fire and EMS Fund is primarily funded with property taxes collected in Camas as well as payments from both the City of Washougal and East County Fire and Rescue for services provided by Camas/Washougal Fire Department (CWFD). The City also collects medical insurance from ambulance service and user fees for Fire Marshal services.

### Cemetery Revenue

The Cemetery Fund is supported with fees charges associated with burials and interments but the majority of the support is from the General Fund. The maintenance of the cemetery is performed by Public Works staff with the majority of the costs tied to seasonal watering and mowing.

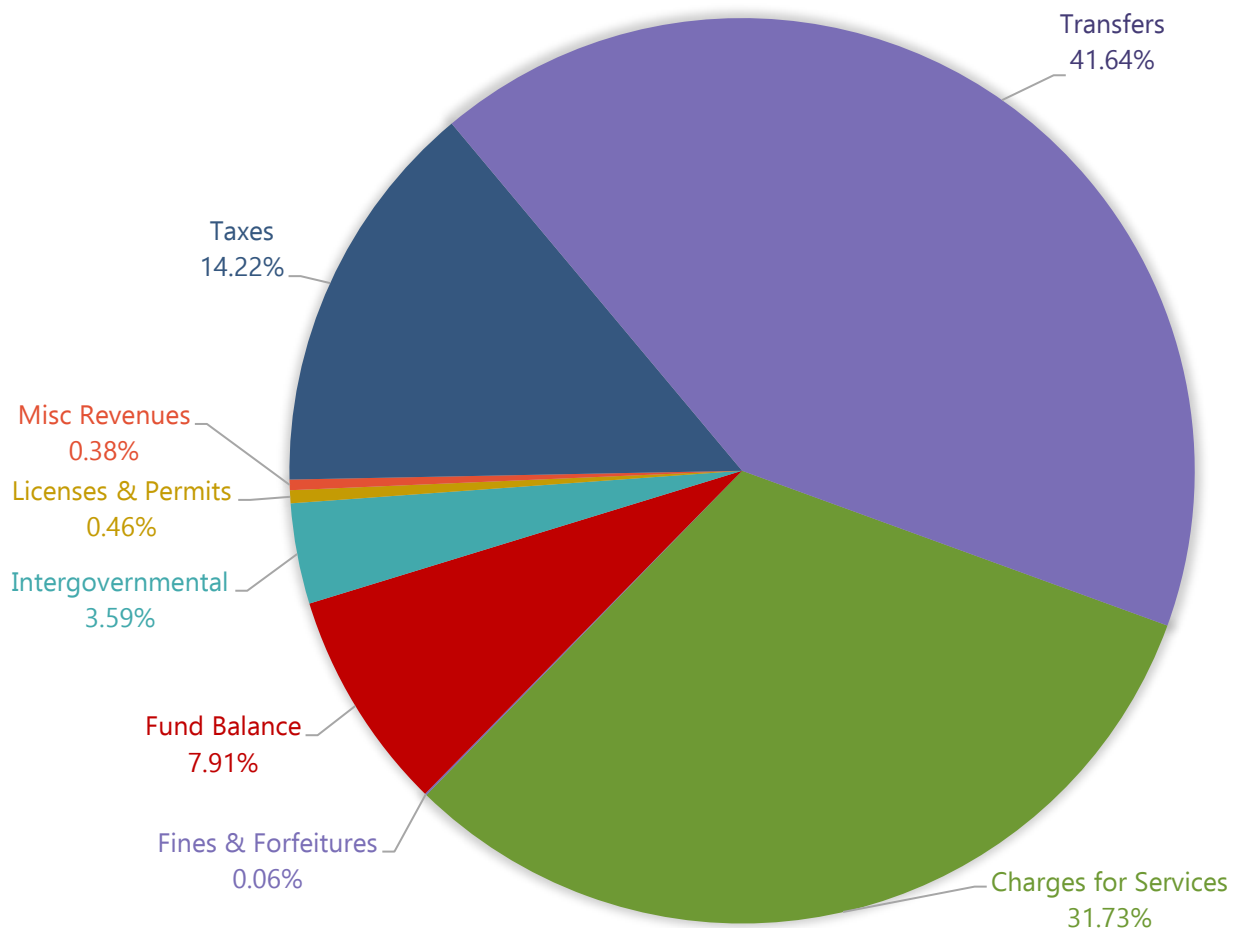
### Lodging Tax Fund Revenue

The Lodging Tax Fund is primarily funded through lodging tax distributions from the State and investment earnings.

### Tree Fund Revenue

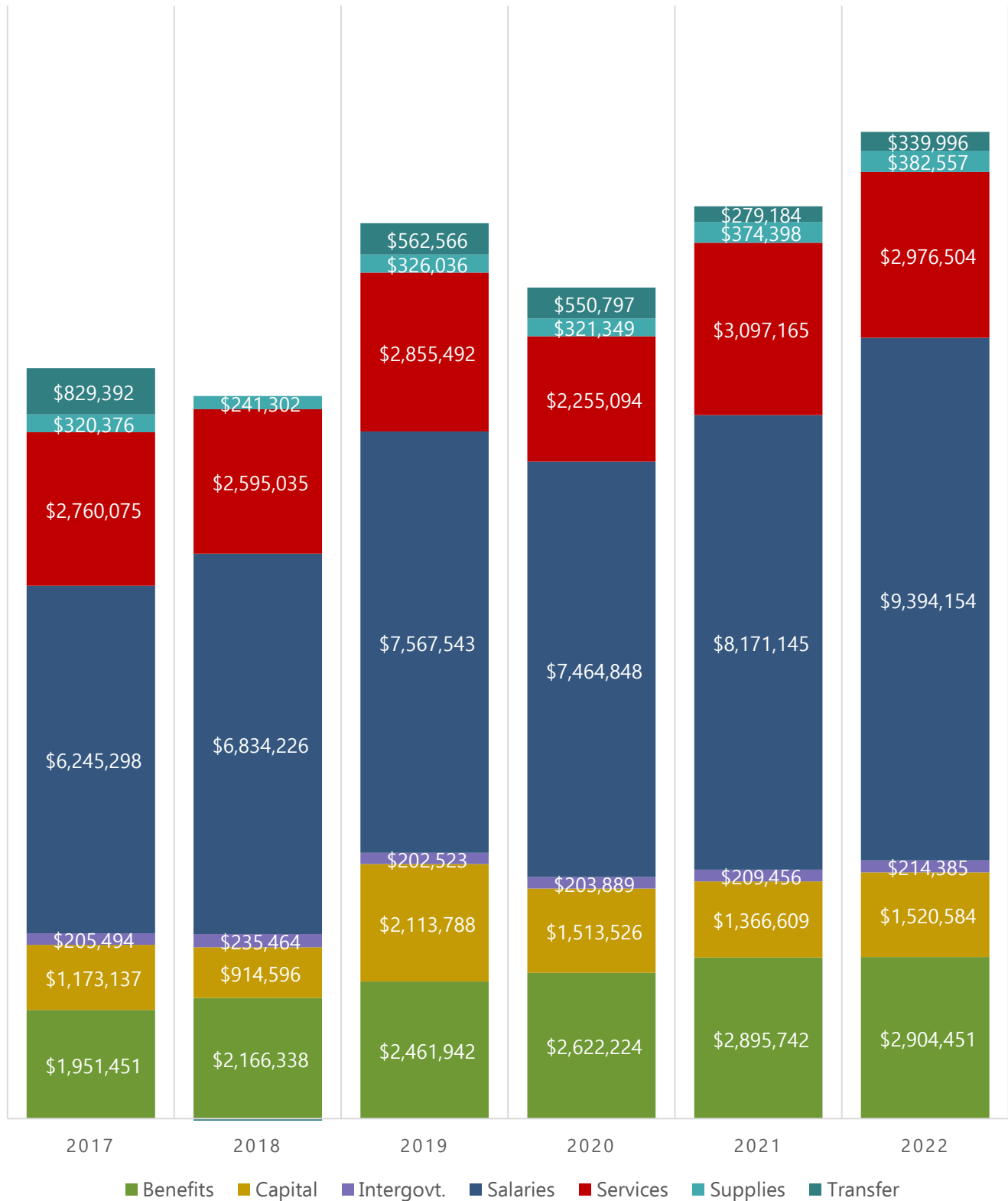
The Tree Fund is to account for the costs of the new Tree Program in the City. Revenue is primarily through fees, penalties, and investment earnings.

### Revenues by Source





## Expenditures by Type



## Special Revenue Funds: Street Fund

### Purpose

Provide for the operation and maintenance of the street system including pavement repair and maintenance, roadside, street lighting, signing and snow/ice removal. The Street fund is partially financed with the State of Washington fuel tax; however, because that revenue source is not sufficient, the City Council has dedicated a portion of property taxes collected to help fund City Street Maintenance.

### Key Accomplishments in Previous Biennium

The Public Works team was successful in achieving the following goals:

- Maintained streets to expected levels of service including minor snow and ice events
- Completed a network wide review and inventory of all sidewalk ramps with respect to ADA criteria
- Provided significant support for the various Downtown special events
- Completed all preparatory work ahead of pavement management projects
- Supported completion of the Brady Road, Larkspur Street and Lake Road-Everett Street Roundabout projects

### Level of Service and Budget Impact

Budgeted resources and staffing are strained trying to maintain the current levels of service. The funding for street preservation continued at similar levels as previous years. Additional funds will be needed to maintain the preservation of streets and to maintain minimum levels of service on the significant amount of right-of-ways added to the system with the continued high growth.

### Goals and New Initiatives

The Street Fund has among its goals for the Biennium:

- Continue implementing the Pavement Management Plan
- Complete a network wide inspection of all City streets and evaluate current condition
- Strive to maintain service levels given current resources


### Trends and Future Issues


The top issues facing the Street Fund include:


- Developing strategies to limit impact of pavement life due to utilizing pavement cuts in association with repair and new development
- Maintaining roads in recently annexed areas that were not constructed to City standards
- Coordinating with other City projects and development projects to better maintain pavement life and condition
- Preservation improvements are triggering required ADA access upgrades. These upgrades are costly and can consume 25% of allocated project budget
- Maintaining sufficient resources (staff and budget) to maintain the City's infrastructure



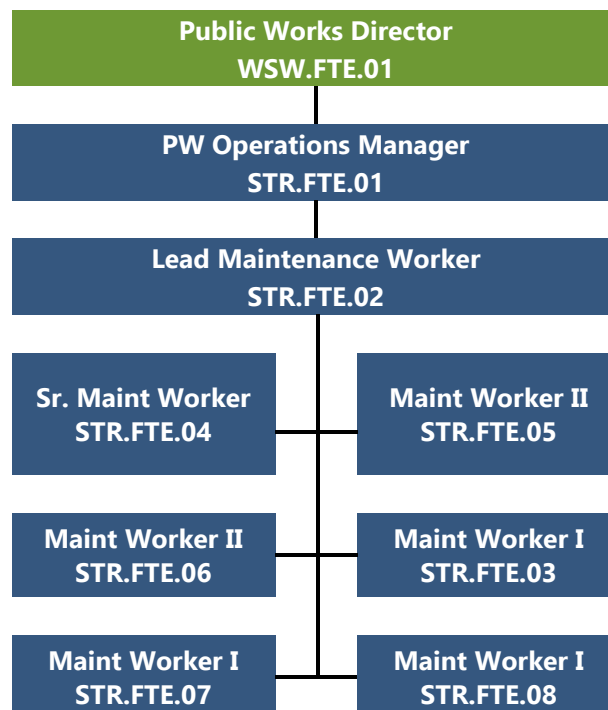
## Performance Metrics and Department Goals

	STREET MAINTENANCE		
	To ensure safe, functional, and reliable streets, Public Works will return Street Department staffing to the pre-recession level of 2 full-time employees per 100 lane miles.		
	2018	2019	2020
			2

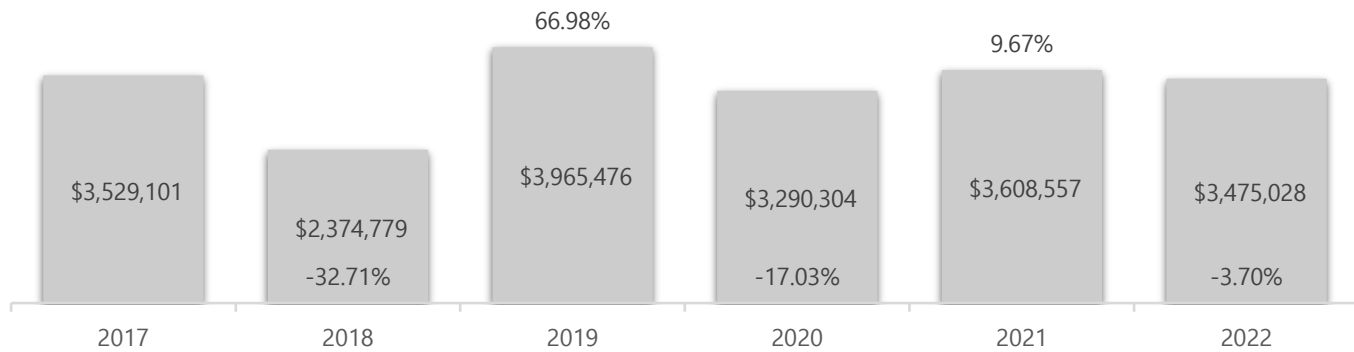
	PAVEMENT CONDITION AND PRESERVATION		
	To maintain the excellent credit of the City, management will maintain a S&P bond rating of AA+ or better with each bond issue		
	2018	2019	2020
			76

	STREET SWEEPING		
	Maintain reporting excellence by earning distinction for the Annual Comprehensive Financial Report.		
	2018	2019	2020

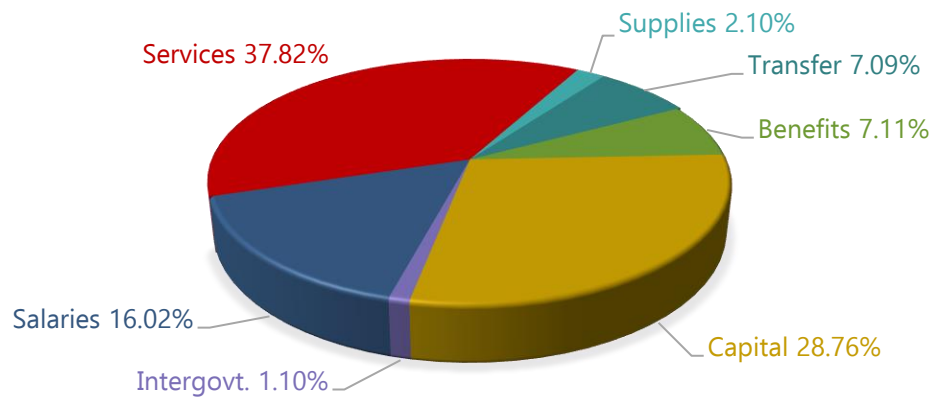
## Department Organizational Chart



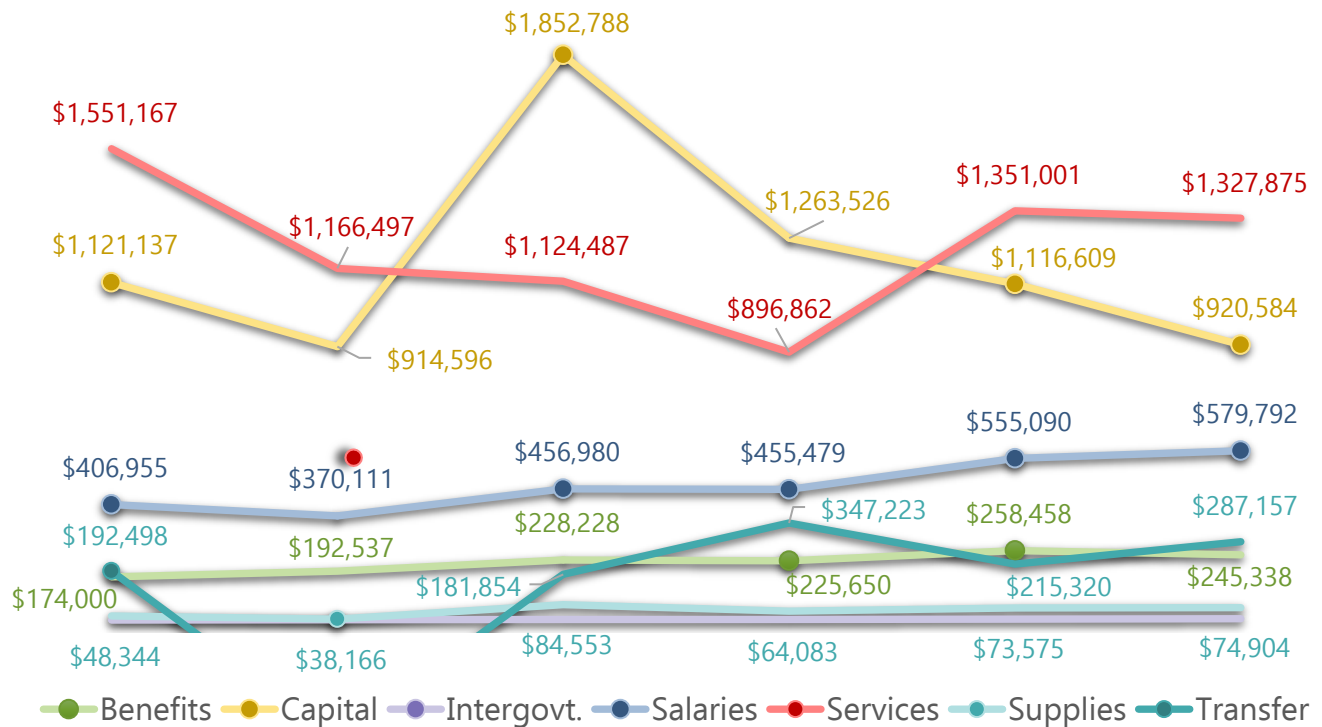
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Revenue Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
112.00.311.100.00	Annex - Property Tax	\$ 1,156				\$ -		
112.00.336.000.87	Motor Vehicle Fees	\$ 480,615	\$ 476,845	\$ 472,341	\$ 415,017	\$ 504,560	\$ 429,683	\$ 475,530
112.00.336.000.71	Multi-Modal Fees	\$ 23,331	\$ 32,477	\$ 32,906	\$ 32,839	\$ 33,688	\$ 33,741	\$ 34,584
112.00.336.001.87	Increased Gas Tax		\$ 28,418	\$ 28,973	\$ 28,734	\$ 29,414	\$ 29,524	\$ 30,392
112.00.331.930.00	Coronavirus Relief Funds				\$ 25,687			
112.00.336.000.00	State Grant					\$ 120,000	\$ 120,000	
112.00.337.020.00	Clark PUD Incentive	\$ 253,260						
	<b>Total Intergovernmental</b>	<b>\$ 757,206</b>	<b>\$ 537,740</b>	<b>\$ 534,221</b>	<b>\$ 502,277</b>	<b>\$ 687,662</b>	<b>\$ 612,947</b>	<b>\$ 540,506</b>
						8.2%		
112.00.361.110.00	Investment Interest	\$ 3,574	\$ 12,168	\$ 27,124	\$ 23,159	\$ 38,036	\$ 12,647	\$ 12,938
112.00.369.100.00	Sale of Junk or Salvage		\$ 1,061	\$ 1,152				
112.00.369.910.00	Miscellaneous Revenue	\$ 115	\$ 54,456	\$ 84		\$ 1,000		\$ 1,000
	<b>Total Misc Revenue</b>	<b>\$ 3,689</b>	<b>\$ 67,686</b>	<b>\$ 28,360</b>	<b>\$ 23,159</b>	<b>\$ 39,036</b>	<b>\$ 12,647</b>	<b>\$ 13,938</b>
112.00.398.000.00	Insurance Recoveries	\$ 72,182	\$ 59,547	\$ 29,618	\$ 11,622		\$ 15,590	
112.00.397.001.01	Transfer from General	\$ 1,318,750	\$ 1,540,000	\$ 1,600,000	\$ 1,600,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
112.00.397.001.00	Transfer for Preservation	\$ 1,036,007	\$ 774,990	\$ 580,224	\$ 674,215	\$ 1,025,859	\$ 1,025,859	\$ 920,584
112.00.397.001.41	Transfer from Other Funds	\$ 8,494	\$ 12,642	\$ 3,136	\$ 15,705		\$ 26,834	
112.00.397.300.00	Transfer from Other Funds		\$ 29,407					
	<b>Total Street Fund Revenue</b>	<b>\$ 3,197,484</b>	<b>\$ 3,022,012</b>	<b>\$ 2,775,560</b>	<b>\$ 2,826,978</b>	<b>\$ 3,752,557</b>	<b>\$ 3,693,877</b>	<b>\$ 3,475,028</b>

## Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
112.00.542.300.11	Salaries - Road Maint	\$ 170,108	\$ 163,682	\$ 345,910	\$ 442,844	\$ 481,334	\$ 434,217	\$ 502,994
112.00.542.300.12	Overtime	\$ 3,867	\$ 1,993	\$ 3,777	\$ 1,376	\$ 12,393	\$ 180	\$ 12,702
	<b>Salaries</b>	<b>\$ 173,975</b>	<b>\$ 165,675</b>	<b>\$ 349,687</b>	<b>\$ 444,219</b>	<b>\$ 493,727</b>	<b>\$ 434,397</b>	<b>\$ 515,696</b>
112.00.542.300.21	Personnel Benefits	\$ 77,790	\$ 77,452	\$ 176,364	\$ 205,093	\$ 231,930	\$ 202,203	\$ 218,379
	<b>Benefits</b>	<b>\$ 77,790</b>	<b>\$ 77,452</b>	<b>\$ 176,364</b>	<b>\$ 205,093</b>	<b>\$ 231,930</b>	<b>\$ 202,203</b>	<b>\$ 218,379</b>
112.00.542.300.31	Office And Operating Supplies	\$ 10,491	\$ 7,613	\$ 18,908	\$ 27,674	\$ 19,114	\$ 3,802	\$ 19,548
112.00.542.300.35	Small Tools And Minor Equip	2,204	\$ 2,905	\$ 3,434	\$ 2,016	\$ 2,810	\$ 3,502	\$ 2,874
	<b>Supplies</b>	<b>\$ 12,695</b>	<b>\$ 10,518</b>	<b>\$ 22,342</b>	<b>\$ 29,690</b>	<b>\$ 21,924</b>	<b>\$ 7,304</b>	<b>\$ 22,422</b>
112.00.542.300.41	Professional Ser	\$ 109,312	\$ 90,227	\$ 62,200	\$ 78,864	\$ 34,415	\$ 41,649	\$ 29,060
112.00.542.300.42	Communication	\$ 2,946	\$ 3,231	\$ 3,645	\$ 3,422	\$ 4,030	\$ 3,681	\$ 4,233
112.00.542.300.43	Travel	\$ 115	\$ 186	\$ 232	\$ 68	\$ 2,271		\$ 2,323
112.00.542.300.45	Intfund Oper. Rentals & Lease	\$ 111,004	\$ 105,171	\$ 110,648	\$ 126,776	\$ 143,035	\$ 143,035	\$ 146,897
112.00.542.300.46	Insurance	\$ 16,287	\$ 27,226	\$ 30,491	\$ 37,700	\$ 38,730	\$ 71,065	\$ 73,197
112.00.542.300.47	Public Utility	\$ 43,277	\$ 13,151	\$ 34,534	\$ 51,761	\$ 54,989	\$ 40,029	\$ 56,238
112.00.542.300.48	Repairs & Maintenance	\$ 93,017	\$ 169,938	\$ 123,572	\$ 65,322	\$ 142,830	\$ 55,752	\$ 146,072
112.00.542.300.49	Miscellaneous	\$ 1,215	\$ 1,205	\$ 2,024	\$ 233	\$ 2,531	\$ 1,350	\$ 2,589
	<b>Services</b>	<b>\$ 377,174</b>	<b>\$ 410,335</b>	<b>\$ 367,347</b>	<b>\$ 364,146</b>	<b>\$ 422,832</b>	<b>\$ 356,561</b>	<b>\$ 460,609</b>
112.00.542.300.51	Intgovt Profess. Serv.	\$ 22,975	\$ 2,783	\$ 31,923	\$ 78,170	\$ 38,504	\$ 33,886	\$ 39,378
	<b>Intergovernmental Services</b>	<b>\$ 22,975</b>	<b>\$ 2,783</b>	<b>\$ 31,923</b>	<b>\$ 78,170</b>	<b>\$ 38,504</b>	<b>\$ 33,886</b>	<b>\$ 39,378</b>
	<b>Total Roadway Maintenance</b>	<b>\$ 664,608</b>	<b>\$ 666,763</b>	<b>\$ 947,662</b>	<b>\$ 1,121,319</b>	<b>\$ 1,208,917</b>	<b>\$ 1,034,351</b>	<b>\$ 1,256,484</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
<b>Street Light Maintenance</b>								
112.00.542.630.11	Salaries Str Light Maint	\$ 80,481	\$ 86,167			\$ -		
112.00.542.630.12	Overtime	\$ 1,396	\$ 1,811			\$ -		
	<b>Salaries</b>	<b>\$ 81,877</b>	<b>\$ 87,978</b>	<b>\$ -</b>		<b>\$ -</b>		
112.00.542.630.21	<b>Personnel Benefits</b>	<b>\$ 42,574</b>	<b>\$ 47,522</b>	<b>\$ -</b>		<b>\$ -</b>		
112.00.542.630.31	<b>Office And Operating Supplies</b>	<b>\$ 6,725</b>	<b>\$ 217</b>	<b>\$ 21,037</b>	<b>\$ 2,759</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
112.00.542.630.41	Professional Services	\$ -	\$ -			\$ 1,413	\$ -	\$ 1,446
112.00.542.630.47	Public Utility	\$ (12,727)	\$ 81,595	\$ 63,324	\$ 50,663	\$ 75,366	\$ 54,744	\$ 77,077
112.00.542.630.48	Repairs & Maintenance	\$ 84,046	\$ 36,660	\$ 23,628	\$ 27,117	\$ 52,621	\$ 43,040	\$ 53,815
	<b>Services</b>	<b>\$ 71,319</b>	<b>\$ 118,254</b>	<b>\$ 86,952</b>	<b>\$ 77,780</b>	<b>\$ 129,400</b>	<b>\$ 97,785</b>	<b>\$ 132,338</b>
	<b>Total Street Light Maintenance</b>	<b>\$ 202,495</b>	<b>\$ 253,972</b>	<b>\$ 107,989</b>	<b>\$ 80,538</b>	<b>\$ 144,400</b>	<b>\$ 112,785</b>	<b>\$ 147,338</b>
<b>Snow and Ice Maintenance</b>								
112.00.542.660.21	<b>Personnel Benefits</b>		<b>\$ 690</b>	<b>\$ 2,265</b>	<b>\$ 180</b>	<b>\$ -</b>		
112.00.542.660.31	<b>Office And Operating Supplies</b>	<b>\$ 7,362</b>	<b>\$ 6,231</b>	<b>\$ 21,719</b>	<b>\$ 500</b>	<b>\$ 36,650</b>	<b>\$ 15,539</b>	<b>\$ 37,482</b>
	<b>Supplies</b>	<b>\$ 7,362</b>	<b>\$ 6,231</b>	<b>\$ 21,719</b>	<b>\$ 500</b>	<b>\$ 36,650</b>	<b>\$ 15,539</b>	<b>\$ 37,482</b>
112.00.542.660.41	Professional Services						\$ 7,329	
112.00.542.660.48	Repairs & Maintenance	\$ 23,121	\$ 2,040	\$ 4,252	\$ 886	\$ 3,082	\$ 2,251	\$ 3,152
	<b>Services</b>	<b>\$ 23,121</b>	<b>\$ 2,040</b>	<b>\$ 4,252</b>	<b>\$ 886</b>	<b>\$ 3,082</b>	<b>\$ 9,580</b>	<b>\$ 3,152</b>
	<b>Total Snow and Ice Maintenance</b>	<b>\$ 30,483</b>	<b>\$ 8,961</b>	<b>\$ 28,237</b>	<b>\$ 1,567</b>	<b>\$ 39,732</b>	<b>\$ 25,119</b>	<b>\$ 40,634</b>
<b>Downtown Mall Maintenance</b>								
112.00.542.710.11	Salaries Downtown Mall Mtc	\$ 30,766	\$ 33,877		\$ 3,308	\$ -		
112.00.542.710.12	Overtime	\$ 454	\$ 1,811			\$ -		
	<b>Salaries</b>	<b>\$ 31,220</b>	<b>\$ 35,689</b>		<b>\$ 3,308</b>	<b>\$ -</b>		
112.00.542.710.21	<b>Personnel Benefits</b>	<b>\$ 15,585</b>	<b>\$ 18,324</b>		<b>\$ 531</b>	<b>\$ -</b>		
	<b>Benefits</b>	<b>\$ 15,585</b>	<b>\$ 18,324</b>		<b>\$ 531</b>	<b>\$ -</b>		
112.00.542.710.31	<b>Office And Operating Supplies</b>	<b>\$ 540</b>	<b>\$ 976</b>	<b>\$ 26</b>		<b>\$ 2,811</b>	<b>\$ 225</b>	<b>\$ 2,874</b>
	<b>Supplies</b>	<b>\$ 540</b>	<b>\$ 976</b>	<b>\$ 26</b>		<b>\$ 2,811</b>	<b>\$ 225</b>	<b>\$ 2,874</b>
112.00.542.710.41	Professional Services	\$ 19,844	\$ 16,879	\$ 35,478	\$ 19,762	\$ 20,000	\$ -	\$ 45,454
112.00.542.710.45	Operating Rentals And Leases	\$ 1,158	\$ 5,806	\$ 5,897	\$ 3,000	\$ 7,474	\$ 3,000	\$ 7,643
112.00.542.710.47	Public Utilities	\$ 6,250	\$ 7,491	\$ 8,023	\$ 8,036	\$ 5,502	\$ 6,188	\$ 6,188
112.00.542.710.48	Repairs & Maintenance	\$ 8,228	\$ 63,589	\$ 6,316	\$ 1,075	\$ 15,786	\$ 12,214	\$ 16,145
	<b>Services</b>	<b>\$ 35,479</b>	<b>\$ 93,765</b>	<b>\$ 55,714</b>	<b>\$ 31,873</b>	<b>\$ 48,762</b>	<b>\$ 21,402</b>	<b>\$ 75,430</b>
	<b>Total Downtown Mall Maintenance</b>	<b>\$ 82,825</b>	<b>\$ 148,753</b>	<b>\$ 55,740</b>	<b>\$ 35,712</b>	<b>\$ 51,573</b>	<b>\$ 21,627</b>	<b>\$ 78,304</b>
<b>Administration</b>								
112.00.542.900.11	Salaries Maint Admin Maintenan	\$ 50,546	\$ 55,288	\$ 56,980	\$ 58,663	\$ 59,954	\$ 59,894	\$ 62,652
112.00.542.900.12	Overtime	\$ 2,099	\$ 1,556	\$ 1,695	\$ 766	\$ 1,408	\$ 1,813	\$ 1,444
	<b>Salaries</b>	<b>\$ 52,644</b>	<b>\$ 56,844</b>	<b>\$ 58,675</b>	<b>\$ 59,429</b>	<b>\$ 61,362</b>	<b>\$ 61,706</b>	<b>\$ 64,096</b>
112.00.542.900.21	<b>Personnel Benefits</b>	<b>\$ 22,250</b>	<b>\$ 24,285</b>	<b>\$ 25,668</b>	<b>\$ 24,540</b>	<b>\$ 26,528</b>	<b>\$ 24,962</b>	<b>\$ 26,959</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
112.00.543.300.41	Professional Ser	\$ 254,537	\$ 314,623	\$ 333,629	\$ 306,770	\$ 503,491	\$ 442,787	\$ 410,966
112.00.543.310.41	Prof Srv-Camas Transp Plan		\$ 76,045	\$ 58,512	\$ 6,676	\$ 100,000	\$ 3,400	\$ 100,000
112.00.542.900.43	Travel		\$ 1,855	\$ 401	\$ 81			
112.00.542.900.45	Intfund Oper. Rentals & Lease	\$ 9,193	\$ 7,761	\$ 7,676	\$ 8,239	\$ 9,322	\$ 9,322	\$ 8,563
112.00.543.300.46	Insurance					\$ -		
112.00.542.900.49	Miscellaneous	\$ 1,318	\$ 2,345	\$ 1,858	\$ 1,365	\$ 3,316	\$ 2,210	\$ 3,391
112.00.543.300.49	Miscellaneous	\$ 855	\$ 881	\$ 600	\$ 2,042	\$ 2,098	\$ 1,772	\$ 2,146
	<b>Services</b>	<b>\$ 265,903</b>	<b>\$ 403,510</b>	<b>\$ 402,676</b>	<b>\$ 325,174</b>	<b>\$ 618,227</b>	<b>\$ 459,491</b>	<b>\$ 525,066</b>
	<b>Total Administration</b>	<b>\$ 340,798</b>	<b>\$ 484,638</b>	<b>\$ 487,020</b>	<b>\$ 409,143</b>	<b>\$ 706,117</b>	<b>\$ 546,159</b>	<b>\$ 616,121</b>
<b>Maintenance of Stations and Bridges</b>								
112.00.544.200.45	<b>Intfund Oper. Rentals &amp; Lease</b>	<b>\$ 68,801</b>	<b>\$ 60,538</b>	<b>\$ 67,509</b>	<b>\$ 118,895</b>	<b>\$ 125,889</b>	<b>\$ 125,889</b>	<b>\$ 128,406</b>
<b>Road and Street Construction</b>								
<b>Roadway</b>	<b>Roadway</b>							
112.00.595.300.65	Construction Projects		\$ 293	\$ 2,044	\$ 37,257	\$ 307,000	\$ 307,000	
112.00.595.300.64	Vehicles			\$ 185,784		\$ 8,750	\$ 8,750	
112.76.542.300.31	Operating Supplies		\$ 4,602					
112.76.542.300.35	Small Tools and Equipment		\$ 11,106					
112.76.542.300.41	Professional Services		\$ 1,500	\$ 1,626	\$ 624			
112.76.542.300.48	ADA Access Upgrades		\$ 10,303					
112.76.595.300.65	2013 Roadway Preservation	\$ 990,176	\$ 891,691	\$ 564,572	\$ 684,693	\$ 725,859	\$ 725,859	\$ 920,584
112.76.595.350.65	15th Ave Roadway Preservation					\$ 300,000	\$ 300,000	
112.77.595.300.65	NW 6th Ave Construction					\$ 75,000	\$ 75,000	
	<b>Capital</b>	<b>\$ 990,176</b>	<b>\$ 919,495</b>	<b>\$ 754,027</b>	<b>\$ 722,574</b>	<b>\$ 1,416,609</b>	<b>\$ 1,416,609</b>	<b>\$ 920,584</b>
112.00.597.612.00	<b>Transfer to Retiree Medical</b>	<b>\$ 19,319</b>	<b>\$ 13,849</b>	<b>\$ 8,352</b>	<b>\$ 9,187</b>	<b>\$ 14,680</b>	<b>\$ 14,680</b>	<b>\$ 14,974</b>
112.00.597.523.00	<b>Transfer to ERR</b>	<b>\$ 32,414</b>						
112.00.597.240.00	<b>Transfer to Debt Service</b>	<b>\$ 172,869</b>	<b>\$ 172,839</b>	<b>\$ 173,502</b>	<b>\$ 174,074</b>	<b>\$ 173,713</b>	<b>\$ 173,713</b>	<b>\$ 173,232</b>
	<b>Total Roadway</b>	<b>\$ 1,214,778</b>	<b>\$ 1,110,706</b>	<b>\$ 935,880</b>	<b>\$ 905,835</b>	<b>\$ 1,605,002</b>	<b>\$ 1,605,002</b>	<b>\$ 1,108,790</b>
	<b>Total Capital</b>	<b>\$ 1,214,778</b>	<b>\$ 1,110,706</b>	<b>\$ 935,880</b>	<b>\$ 905,835</b>	<b>\$ 1,605,002</b>	<b>\$ 1,605,002</b>	<b>\$ 1,108,790</b>
	<b>Total Streets</b>	<b>\$ 2,604,787</b>	<b>\$ 2,734,331</b>	<b>\$ 2,630,037</b>	<b>\$ 2,673,008</b>	<b>\$ 3,881,630</b>	<b>\$ 3,470,932</b>	<b>\$ 3,376,077</b>



## Special Revenue Funds: Fire and Emergency Medical Services

### Purpose

Provides fire, emergency medical services, ambulance transports and fire prevention education to the citizens of Camas and Washougal with EMS and ambulance transports for the community of East County Fire and Rescue.

### Key Accomplishments in Previous Biennium

Fire and EMS was successful in achieving the following goals:

- Successfully renewed ambulance levies in East County Fire & Rescue
- Continued participation in GEMT program that has produced hundreds of thousands of dollars in additional revenue into the department's budget
- Consultant group ESCI completed department's first Master Plan
- Four new FTEs approved by Council to improve operational staffing
- Began new recruit training academy in partnership with Portland Community College



### Level of Service and Budget Impact

Budgeted resources are frequently challenging, and the department will face difficulties maintaining level of service without additional staffing. The department occasionally struggles with a call volume that exceeds staffing capabilities. This may impact safety and response times. The department continues to monitor COVID-19 and the possible impacts to level of service the pandemic may have in the future.

### Goals and New Initiatives

The Fire and EMS Department has among its goals for the biennium:


- Continue to explore innovative methods to decrease overtime
- Explore new operational/funding models for CWFD
- Create a fire department turnout cash for rotation of contaminated gear
- Design and purchase a new ambulance and engine
- Where possible, advance hire for known retirements and resignations
- Continue to keep our personnel safe from COVID-19 transmission


### Trends and Future Issues


The top issues facing the Fire and EMS Department include:

- Operational deployment issues in an environment of increasing calls for service and limited budgets
- Planning for the continued growth of the community, especially in the Northshore area, that will require additional staffing and equipment
- Continued impacts of Medicare/Medicaid funding that affect ambulance billing revenue
- An aging workforce that will lead to the retirement of approximately one third of the department within the next few years

## Performance Metrics and Department Goals

	STAFFING LEVELS		
	In order to reduce costs and ensure adequate emergency response, the Camas-Washougal Fire Department will work to reduce the number of days in each month where overtime is incurred to maintain the minimum daily staffing level.		
	2018	2019	2020

	FIRE PERMIT REVIEW TIME		
	To ensure timely completion, the Fire Marshal's Office will keep the review time for non-residential fire permits to less than 14 days.		
	2018	2019	2020
	12	11	

	FIRE AND LIFE SAFETY INSPECTIONS		
	To ensure community safety and limit property damage, the Fire Marshal's Office will complete 100% of the scheduled Fire & Life Safety inspections each year.		
	2018	2019	2020
	19%	59%	

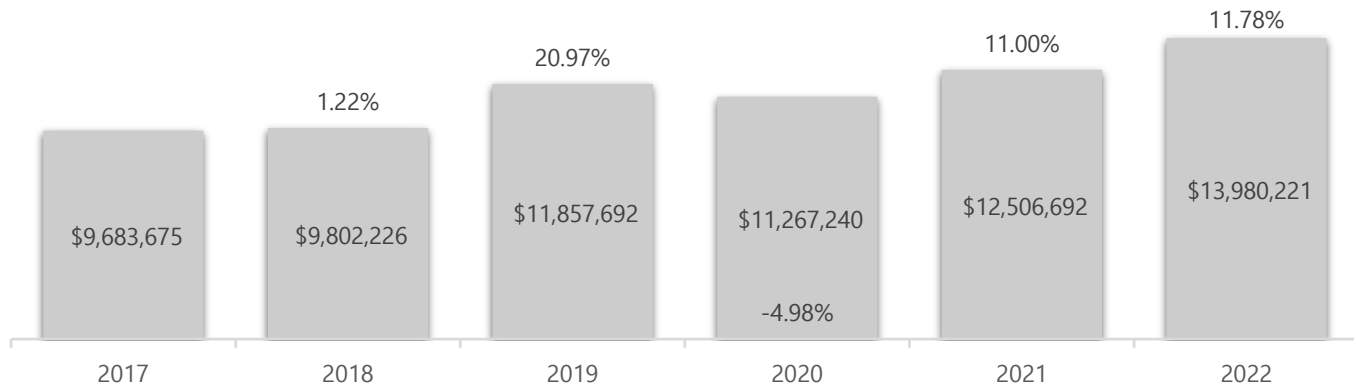


Camas Fire Department, 1938

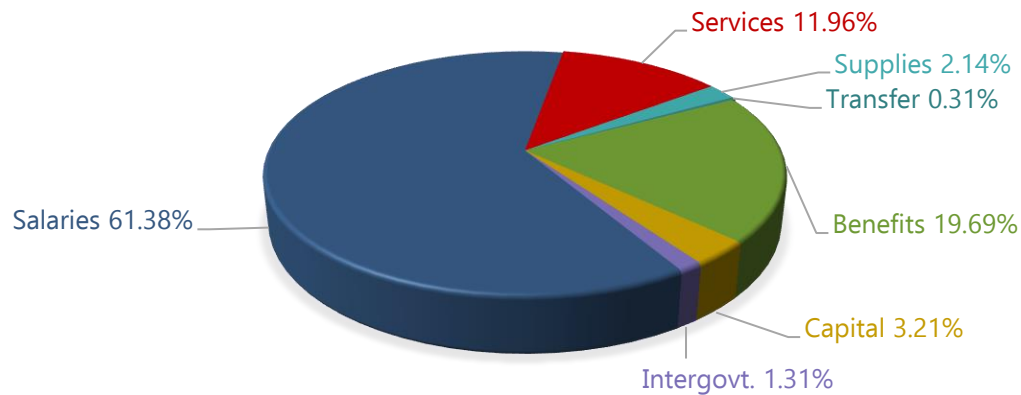
Department Organizational Chart



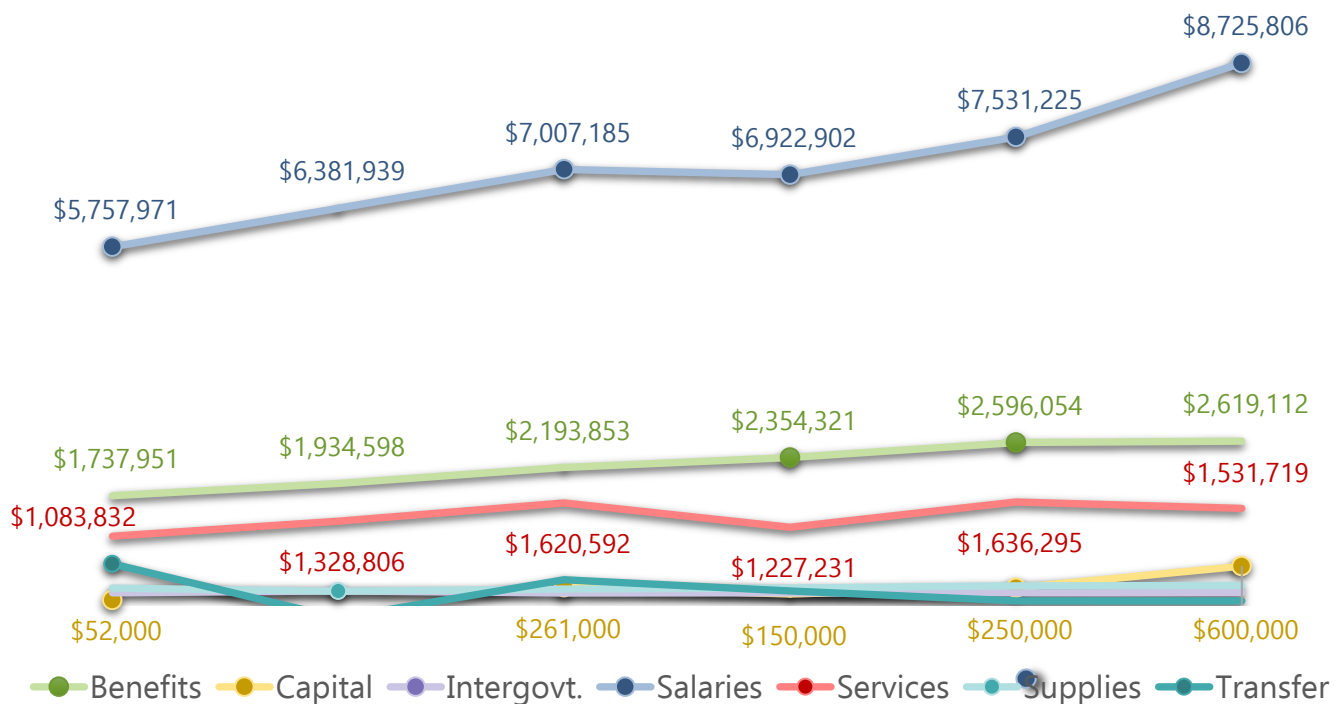
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Revenue Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
311.100.00	Property Taxes	\$ 1,392,499	\$ 1,437,229	\$ 2,128,166	\$ 2,231,196	\$ 2,356,923	\$ 2,356,923	\$ 2,484,790
311.100.00	Annex Property Taxes	\$ 1,168				\$ -		
	<b>Total Taxes</b>	<b>\$ 1,393,667</b>	<b>\$ 1,437,229</b>	<b>\$ 2,128,166</b>	<b>\$ 2,231,196</b>	<b>\$ 2,356,923</b>	<b>\$ 2,356,923</b>	<b>\$ 2,484,790</b>
322.110.00	Building & Structures-Fire	\$ 55,883	\$ 68,001	\$ 107,158	\$ 77,279	\$ 90,118	\$ 80,753	\$ 68,640
	<b>Total Licenses &amp; Permits</b>	<b>\$ 55,883</b>	<b>\$ 68,001</b>	<b>\$ 107,158</b>	<b>\$ 77,279</b>	<b>\$ 90,118</b>	<b>\$ 80,753</b>	<b>\$ 68,640</b>
331.930.00	CARES Act Provider Relief Fund				\$ 774,800			
332.930.40	Grnd Emeng Med Tran Payment			\$ 656,638	\$ 802,090		\$ 672,185	
334.040.90	State Grant - Health		\$ 1,222		\$ 1,260	\$ 1,290	\$ 1,260	\$ 1,290
	<b>Total Intergovernmental</b>	<b>\$ -</b>	<b>\$ 1,222</b>	<b>\$ 656,638</b>	<b>\$ 1,578,149</b>	<b>\$ 1,290</b>	<b>\$ 673,445</b>	<b>\$ 1,290</b>
342.603.00	Shared EMS Costs - Washougal	\$ 825,948	\$ 1,119,960	\$ 667,625	\$ 700,107	\$ 626,564	\$ 657,806	\$ 725,931
342.604.00	Mobilization Reimbursement	\$ 154,602	\$ 113,720	\$ 107,486	\$ 104,361		\$ 133,035	
342.210.00	Shared Costs - Washougal	\$ 2,233,104	\$ 2,174,039	\$ 2,734,498	\$ 2,800,374	\$ 2,586,584	\$ 2,631,226	\$ 3,094,756
342.260.00	Shared EMS Costs - ECFR	\$ 439,425	\$ 454,750	\$ 462,674	\$ 470,243	\$ 537,796	\$ 537,796	\$ 552,855
342.212.00	Shared Fire Costs - ECFR	\$ 36,000	\$ 37,080	\$ 3,183				
342.600.00	Ambul. & Emerg. Aid Fees	\$ 1,233,179	\$ 1,260,612	\$ 1,364,890	\$ 1,148,429	\$ 1,336,555	\$ 1,250,078	\$ 1,280,080
347.900.00	Other Fees	\$ 280						
342.200-00	Fire Protection Services		\$ 718					
342.900.00	Other Security of Persons & Prop	\$ 1,760		\$ 1,284				
342.990.00	Charge for Controlled Burn	\$ 1,000		\$ 1,200	\$ 2,500	\$ 1,500	\$ 1,500	\$ 1,500
345.810.00	Pre Application Fee-Washougal		\$ 924	\$ 1,091	\$ 837	\$ 621	\$ 1,278	\$ 621
345.830.10	Plan Check Fee - Fire	\$ 2,479	\$ 164	\$ 137	\$ 840	\$ 3,807	\$ 426	\$ 3,807
345.831.10	Plan Check Fee - Fire-Wash	\$ 2,257	\$ 1,968	\$ 2,357	\$ 1,456	\$ 943	\$ 2,594	\$ 943
	<b>Total Charges for Services</b>	<b>\$ 4,930,034</b>	<b>\$ 5,163,935</b>	<b>\$ 5,346,424</b>	<b>\$ 5,229,148</b>	<b>\$ 5,094,369</b>	<b>\$ 5,215,738</b>	<b>\$ 5,660,491</b>
359.900.00	<b>Late Fees</b>	<b>\$ 15,581</b>	<b>\$ 15,983</b>	<b>\$ 16,517</b>	<b>\$ 2,888</b>	<b>\$ 17,446</b>	<b>\$ 4,361</b>	<b>\$ 4,466</b>
361.110.00	Interest Earnings	\$ 5,113	\$ 15,575	\$ 14,303	\$ 34,478	\$ 40,470	\$ 25,344	\$ 25,851
367.000.00	Contributions from Private Sources	\$ 20,135	\$ 6,100	\$ 3,794				
369.910.00	Other Miscellaneous Revenue	\$ 4,910	\$ 2,614	\$ 6,792	\$ 2,546	\$ 2,826	\$ 3,139	\$ 3,290
	<b>Total Misc Revenue</b>	<b>\$ 30,159</b>	<b>\$ 24,288</b>	<b>\$ 24,889</b>	<b>\$ 37,024</b>	<b>\$ 43,296</b>	<b>\$ 28,483</b>	<b>\$ 29,141</b>
398.000.00	Insurance Recovery	\$ 34,178					\$ 26,824	
395.100.00	Proceeds from Sale of Fixed Asset	\$ 15,000			\$ 5,000			
397.001.00	Transfer from General Fund	\$ 3,397,757	\$ 3,377,089	\$ 3,840,156	\$ 3,536,686	\$ 3,582,758	\$ 3,582,758	\$ 3,966,062
397.303.00	Transfer from FIF Fund							\$ 360,000
397.611.00	Transfer from Firefighter's Pension	\$ 136,298	\$ 7,024	\$ 7,235	\$ 7,451	\$ 7,600	\$ 7,600	\$ 7,752
	<b>Total Fire &amp; EMS Fund Revenues</b>	<b>\$ 10,008,557</b>	<b>\$ 10,094,771</b>	<b>\$ 12,127,183</b>	<b>\$ 12,704,821</b>	<b>\$ 11,193,800</b>	<b>\$ 11,976,885</b>	<b>\$ 12,582,632</b>

## Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Administration</b>								
115.00.522.710.11	Regular Salaries And Wages	\$ 198,838	\$ 208,263	\$ 209,013	\$ 215,822	\$ 223,945	\$ 221,652	\$ 234,023
112.00.542.300.11	<b>Salaries</b>	<b>\$ 198,838</b>	<b>\$ 208,263</b>	<b>\$ 209,013</b>	<b>\$ 215,822</b>	<b>\$ 223,945</b>	<b>\$ 221,652</b>	<b>\$ 234,023</b>
115.00.522.710.21	<b>Personnel Benefits</b>	<b>\$ 68,718</b>	<b>\$ 79,514</b>	<b>\$ 82,796</b>	<b>\$ 83,857</b>	<b>\$ 87,489</b>	<b>\$ 86,162</b>	<b>\$ 93,054</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
115.00.522.710.41	Interfund Profess. Serv.	\$ 414,303	\$ 478,325	\$ 543,534	\$ 566,435	\$ 778,596	\$ 639,732	\$ 671,305
115.00.522.710.41	COVID-Prof Services						\$ 357	
115.00.522.710.42	Communication	\$ -						
115.00.522.710.43	Travel	\$ 300	\$ 590	\$ 471		\$ 3,365	\$ 3,365	\$ 3,463
115.00.522.710.45	Intfund Oper. Rentals & Leases		\$ 123			\$ 10,010		\$ 10,300
115.00.522.710.49	Miscellaneous	\$ 3,931	\$ 1,969	\$ 1,845	\$ 6,389	\$ 5,951	\$ 5,951	\$ 6,063
	<b>Services</b>	<b>\$ 418,534</b>	<b>\$ 481,008</b>	<b>\$ 545,851</b>	<b>\$ 572,824</b>	<b>\$ 797,922</b>	<b>\$ 649,405</b>	<b>\$ 691,131</b>
115.00.522.100.51	<b>CRESA - Emerg. Mgmt</b>	<b>\$ 18,663</b>	<b>\$ 22,157</b>	<b>\$ 26,384</b>	<b>\$ 26,740</b>	<b>\$ 27,768</b>	<b>\$ 26,648</b>	<b>\$ 28,573</b>
115.00.522.710.79	Other Debt	\$ 2,680	\$ 5,219					
115.00.522.710.82	Interest on Interfund Debt	\$ 9,606						
	<b>Debt Service</b>	<b>\$ 12,286</b>	<b>\$ 5,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Administration</b>	<b>\$ 717,039</b>	<b>\$ 796,161</b>	<b>\$ 864,043</b>	<b>\$ 899,242</b>	<b>\$ 1,137,124</b>	<b>\$ 983,867</b>	<b>\$ 1,046,781</b>
<b>Fire Suppression</b>								
115.09.522.210.11	Regular Salaries And Wages	\$ 3,118,881	\$ 3,349,662	\$ 3,607,814	\$ 3,661,393	\$ 4,153,870	\$ 3,500,327	\$ 4,164,330
115.00.522.220.11	Volunteer Reimbursement	\$ 35,971	\$ 36,660	\$ 35,000	\$ 34,995	\$ 35,000	\$ 35,000	\$ 35,000
115.09.522.210.12	Overtime	\$ 410,961	\$ 528,573	\$ 655,423	\$ 564,452	\$ 420,000	\$ 597,801	\$ 862,446
	<b>Salaries</b>	<b>\$ 3,565,813</b>	<b>\$ 3,914,895</b>	<b>\$ 4,298,237</b>	<b>\$ 4,260,841</b>	<b>\$ 4,608,870</b>	<b>\$ 4,133,128</b>	<b>\$ 5,061,776</b>
115.09.522.210.21	Personnel Benefits	\$ 919,494	\$ 1,010,622	\$ 1,141,810	\$ 1,138,563	\$ 1,381,975	\$ 1,143,360	\$ 1,306,049
115.09.522.220.21	Volunteer Benefits	\$ 2,752	\$ 2,870	\$ 2,901	\$ 2,677	\$ 3,300	\$ 3,300	\$ 3,375
115.09.522.210.22	Uniforms and Clothing	\$ 11,206	\$ 14,102	\$ 28,577	\$ 27,392	\$ 33,283	\$ 5,684	\$ 33,902
115.09.522.220.22	Uniforms - Volunteers		\$ 2,663	\$ 312		\$ 2,871	\$ 2,871	\$ 2,936
115.09.522.210.23	Protective Clothing	\$ 19,308	\$ 60,671	\$ 94,468	\$ 25,516	\$ 52,500	\$ 59,476	\$ 53,550
115.09.522.210.26	VEBA Benefit	\$ 105,480	\$ 109,280	\$ 129,320	\$ 101,400	\$ 130,154	\$ 107,800	\$ 137,963
	<b>Benefits</b>	<b>\$ 1,058,240</b>	<b>\$ 1,200,208</b>	<b>\$ 1,397,389</b>	<b>\$ 1,295,547</b>	<b>\$ 1,604,084</b>	<b>\$ 1,322,491</b>	<b>\$ 1,537,775</b>
115.09.522.210.31	Office And Operating Supplies	\$ 26,069	\$ 10,538	\$ 25,595	\$ 24,143	\$ 25,808	\$ 18,150	\$ 26,394
115.09.522.210.32	Fuel Consumed	\$ 15,478	\$ 17,976	\$ 15,924	\$ 14,529	\$ 18,702	\$ 15,771	\$ 19,127
115.09.522.210.35	Small Tools and Minor Equipme	\$ 33,572	\$ 27,051	\$ 380,495	\$ 43,518	\$ 83,168	\$ 69,200	\$ 55,668
	<b>Supplies</b>	<b>\$ 75,119</b>	<b>\$ 55,565</b>	<b>\$ 422,014</b>	<b>\$ 82,190</b>	<b>\$ 127,679</b>	<b>\$ 103,121</b>	<b>\$ 101,188</b>
115.09.522.210.41	Professional Services	\$ 14,838	\$ 49,958	\$ 78,610	\$ 42,210	\$ 33,594	\$ 51,556	\$ 34,357
115.09.522.210.42	Communication	\$ 28,176	\$ 27,281	\$ 28,072	\$ 32,229	\$ 33,839	\$ 23,393	\$ 34,607
115.09.522.210.45	Intfund Oper. Rentals & Leases	\$ 56,861	\$ 53,576	\$ 42,774	\$ 54,925	\$ 56,416	\$ 53,647	\$ 57,696
115.09.522.210.46	Insurance	\$ 44,652	\$ 60,962	\$ 73,711	\$ 74,257	\$ 76,621	\$ 89,300	\$ 91,889
115.09.522.230.47	Public Utilities					\$ -	\$ -	
115.09.522.210.48	Repairs & Maintenance	\$ 94,171	\$ 57,528	\$ 48,892	\$ 61,735	\$ 47,702	\$ 44,820	\$ 48,784
115.09.522.210.49	Miscellaneous	\$ 13,159	\$ 16,206	\$ 18,105	\$ 14,765	\$ 21,907	\$ 21,222	\$ 22,404
	<b>Services</b>	<b>\$ 251,857</b>	<b>\$ 265,511</b>	<b>\$ 290,164</b>	<b>\$ 280,121</b>	<b>\$ 270,079</b>	<b>\$ 283,937</b>	<b>\$ 289,738</b>
115.09.522.210.51	<b>Intergovt. Professional Services</b>	<b>\$ 92,680</b>	<b>\$ 95,194</b>	<b>\$ 88,935</b>	<b>\$ 78,532</b>	<b>\$ 91,352</b>	<b>\$ 75,738</b>	<b>\$ 93,426</b>
	<b>Total Fire Suppression</b>	<b>\$ 5,043,709</b>	<b>\$ 5,531,373</b>	<b>\$ 6,496,739</b>	<b>\$ 5,997,231</b>	<b>\$ 6,702,063</b>	<b>\$ 5,918,416</b>	<b>\$ 7,083,904</b>
<b>Ambulance Service</b>								
115.00.522.720.11	Regular Salaries And Wages	\$ 1,482,163	\$ 1,642,191	\$ 1,775,438	\$ 1,846,366	\$ 1,783,824	\$ 1,863,096	\$ 2,756,953
115.00.522.720.12	Overtime	\$ 231,391	\$ 247,625	\$ 349,895	\$ 222,854	\$ 206,000	\$ 231,083	\$ 213,400
	<b>Salaries</b>	<b>\$ 1,713,553</b>	<b>\$ 1,889,816</b>	<b>\$ 2,125,333</b>	<b>\$ 2,069,219</b>	<b>\$ 1,989,824</b>	<b>\$ 2,094,179</b>	<b>\$ 2,970,353</b>



Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
115.00.522.720.21	Personnel Benefits	\$ 452,850	\$ 493,253	\$ 545,958	\$ 531,034	\$ 606,348	\$ 572,270	\$ 769,392
115.00.522.720.22	Uniforms And Clothing	\$ 2,942	\$ 3,649	\$ 8,154	\$ 5,806	\$ 8,471	\$ 8,471	\$ 8,663
115.00.522.720.25	Wellness/Fitness		\$ -	\$ 28	\$ -	\$ 75		\$ 77
115.00.522.720.26	VEBA Benefit	\$ 50,720	\$ 59,520	\$ 52,480	\$ 72,400	\$ 68,507	\$ 63,800	\$ 72,618
	<b>Benefits</b>	<b>\$ 506,512</b>	<b>\$ 556,422</b>	<b>\$ 606,621</b>	<b>\$ 609,239</b>	<b>\$ 683,402</b>	<b>\$ 644,541</b>	<b>\$ 850,750</b>
115.00.522.720.31	Office And Operating Supplies	\$ 154,903	\$ 106,498	\$ 175,608	\$ 93,561	\$ 189,769	\$ 102,885	\$ 194,077
115.00.522.720.31	COVID19 - Supplies				\$ 94,345		\$ 32,545	
115.00.522.720.32	Fuel Consumed	\$ 18,107	\$ 21,525	\$ 23,235	\$ 18,888	\$ 20,165	\$ 20,462	\$ 20,623
115.00.522.720.35	Small Tools And Minor Equip	\$ 23,501	\$ 11,200	\$ 37,187	\$ 11,299	\$ 53,089	\$ 53,089	\$ 54,294
	<b>Supplies</b>	<b>\$ 196,510</b>	<b>\$ 139,222</b>	<b>\$ 236,030</b>	<b>\$ 218,093</b>	<b>\$ 263,024</b>	<b>\$ 208,981</b>	<b>\$ 268,995</b>
115.00.522.720.41	Professional Ser	\$ 46,837	\$ 12,778	\$ 14,007	\$ 19,535	\$ 30,401	\$ 45,221	\$ 46,532
115.00.522.720.41	COVID19-Prof Services				\$ 3,613		\$ 3,808	
115.00.522.720.42	Communication	\$ 20,004	\$ 21,288	\$ 22,014	\$ 18,767	\$ 24,732	\$ 20,160	\$ 25,293
115.00.522.720.45	Intfund Oper. Rentals & Leases	\$ 12,570	\$ 11,903	\$ 11,496	\$ 15,114	\$ 14,929	\$ 14,685	\$ 15,268
115.00.522.720.46	Insurance	\$ 34,409	\$ 28,990	\$ 35,429	\$ 46,046	\$ 47,303	\$ 47,963	\$ 48,377
115.00.522.720.48	Repairs & Maintenance	\$ 21,039	\$ 42,463	\$ 19,885	\$ 16,531	\$ 25,910	\$ 25,191	\$ 25,922
115.00.522.720.49	Miscellaneous	\$ 5,705	\$ 7,819	\$ 10,206	\$ 6,942	\$ 7,951	\$ 7,549	\$ 8,131
	<b>Services</b>	<b>\$ 140,563</b>	<b>\$ 125,240</b>	<b>\$ 113,035</b>	<b>\$ 126,548</b>	<b>\$ 151,226</b>	<b>\$ 164,576</b>	<b>\$ 169,523</b>
115.00.522.720.51	Intgovt Profess. Serv.	\$ 45,960	\$ 50,937	\$ 50,413	\$ 44,828	\$ 51,832	\$ 44,419	\$ 53,008
	<b>Total Ambulance Services</b>	<b>\$ 2,603,099</b>	<b>\$ 2,761,638</b>	<b>\$ 3,131,433</b>	<b>\$ 3,067,927</b>	<b>\$ 3,139,307</b>	<b>\$ 3,156,697</b>	<b>\$ 4,312,629</b>
<b>Training - Fire</b>								
115.09.522.450.31	Office And Operating Supplies	\$ 595	\$ 2,906	\$ 3,077	\$ 3,665	\$ 4,659	\$ 1,552	\$ 4,765
115.09.522.450.43	Travel	\$ 6,850	\$ 7,813	\$ 6,729	\$ 1,489	\$ 24,016	\$ 2,075	\$ 24,334
115.09.522.450.45	Intfund Oper. Rentals & Lease		\$ -	\$ 3,000		\$ 4,325		\$ 4,423
115.09.522.450.49	Miscellaneous	\$ 14,414	\$ 23,186	\$ 55,952	\$ 37,711	\$ 38,504	\$ 28,282	\$ 39,378
	<b>Services</b>	<b>\$ 21,264</b>	<b>\$ 30,999</b>	<b>\$ 65,681</b>	<b>\$ 39,200</b>	<b>\$ 66,845</b>	<b>\$ 30,357</b>	<b>\$ 68,135</b>
	<b>Total Training</b>	<b>\$ 21,859</b>	<b>\$ 33,906</b>	<b>\$ 68,758</b>	<b>\$ 42,865</b>	<b>\$ 71,504</b>	<b>\$ 31,909</b>	<b>\$ 72,900</b>
<b>Training - EMS</b>								
115.00.522.700.31	Office And Operating Supplies	\$ 1,522	\$ 134	\$ 975		\$ 2,347	\$ 2,347	\$ 2,400
115.00.522.700.43	Travel	\$ 13	\$ -	\$ 316		\$ 1,135	\$ 291	\$ 1,161
115.00.522.700.45	Intfund Oper. Rentals & Lease	\$ 2,405	\$ 2,408	\$ 2,675	\$ 2,160	\$ 4,438	\$ 4,320	\$ 4,539
115.00.522.700.49	Miscellaneous	\$ 1,305	\$ 390	\$ 1,556	\$ 1,825	\$ 5,858	\$ 2,221	\$ 5,990
	<b>Services</b>	<b>\$ 3,723</b>	<b>\$ 2,798</b>	<b>\$ 4,547</b>	<b>\$ 3,985</b>	<b>\$ 11,431</b>	<b>\$ 6,832</b>	<b>\$ 11,690</b>
	<b>Total Training</b>	<b>\$ 5,245</b>	<b>\$ 2,931</b>	<b>\$ 5,522</b>	<b>\$ 3,985</b>	<b>\$ 13,778</b>	<b>\$ 9,179</b>	<b>\$ 14,091</b>
<b>Fire Prevention and Investigation</b>								
115.09.522.300.11	Regular Salaries And Wages	\$ 267,069	\$ 291,625	\$ 366,127	\$ 425,722	\$ 428,375	\$ 421,518	\$ 447,652
115.09.522.300.12	Overtime	\$ 5,282	\$ 14,760	\$ 8,303	\$ 10,917	\$ 14,000	\$ 13,435	\$ 12,000
	<b>Salaries</b>	<b>\$ 272,351</b>	<b>\$ 306,385</b>	<b>\$ 374,429</b>	<b>\$ 436,639</b>	<b>\$ 442,375</b>	<b>\$ 434,953</b>	<b>\$ 459,652</b>
115.09.522.300.21	Personnel Benefits	\$ 75,269	\$ 83,145	\$ 104,688	\$ 118,802	\$ 133,920	\$ 120,687	\$ 130,342
115.09.522.300.26	VEBA Benefit	\$ 2,200	\$ 2,200	\$ 2,200	\$ 6,400	\$ 6,784	\$ 6,400	\$ 7,191
	<b>Benefits</b>	<b>\$ 77,469</b>	<b>\$ 85,345</b>	<b>\$ 106,888</b>	<b>\$ 125,202</b>	<b>\$ 140,704</b>	<b>\$ 127,087</b>	<b>\$ 137,533</b>



Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
115.09.522.300.31	Office And Operating Supplies	\$ 3,121	\$ 1,132	\$ 1,768	\$ 1,856	\$ 4,035	\$ 2,879	\$ 4,127
115.09.522.300.32	Fire Prevention Supplies	\$ 1,483	\$ 17,731	\$ 2,627	\$ 145	\$ 5,650	\$ 1,067	\$ 5,778
115.09.522.300.35	Small Tools And Minor Equip	\$ 2,922	\$ 601	\$ 5,368	\$ 8,657	\$ 8,000	\$ 1,233	\$ 11,250
	<b>Supplies</b>	<b>\$ 7,526</b>	<b>\$ 19,464</b>	<b>\$ 9,763</b>	<b>\$ 10,658</b>	<b>\$ 17,685</b>	<b>\$ 5,179</b>	<b>\$ 21,155</b>
115.00.522.300.41	Professional Ser	\$ 25	\$ -	\$ 11		\$ 1,393	\$ 675	\$ 1,425
115.09.522.300.43	Travel		\$ 1,139	\$ 1,447	\$ 589	\$ 5,596	\$ 5,596	\$ 3,677
115.09.522.300.45	Intfund Oper. Rentals & Leases	\$ 11,703	\$ 10,867	\$ 9,688	\$ 10,704	\$ 10,857	\$ 10,665	\$ 11,104
115.09.522.300.49	Miscellaneous	\$ 2,936	\$ 4,696	\$ 7,625	\$ 13,462	\$ 9,672	\$ 12,254	\$ 12,610
	<b>Services</b>	<b>\$ 14,664</b>	<b>\$ 16,702</b>	<b>\$ 18,772</b>	<b>\$ 24,755</b>	<b>\$ 27,518</b>	<b>\$ 29,190</b>	<b>\$ 28,816</b>
	<b>Total Fire Prevention and Invest</b>	<b>\$ 372,009</b>	<b>\$ 427,896</b>	<b>\$ 509,853</b>	<b>\$ 597,254</b>	<b>\$ 628,282</b>	<b>\$ 596,409</b>	<b>\$ 647,156</b>
<b>Facilities</b>								
115.09.522.500.31	Office And Operating Supplies	\$ 5,833	\$ 3,269	\$ 3,899	\$ 9,661	\$ 9,688	\$ 16,013	\$ 9,908
115.09.562.500.31	COVID19 Supplies				\$ 4,818		\$ 414	
115.09.522.500.35	Small Tools And Minor Equip	\$ 6,445	\$ 2,749	\$ 5,467	\$ 8,247	\$ 8,312	\$ 6,070	\$ 8,621
	<b>Supplies</b>	<b>\$ 12,278</b>	<b>\$ 6,019</b>	<b>\$ 9,366</b>	<b>\$ 22,726</b>	<b>\$ 18,000</b>	<b>\$ 22,497</b>	<b>\$ 18,529</b>
115.09.522.500.41	Professional Ser	\$ 9,794	\$ 9,949	\$ 12,135	\$ 8,580	\$ 10,864	\$ 8,997	\$ 11,111
115.09.522.500.41	COVID19 Professional Ser				\$ 49		\$ 2,249	
115.09.522.500.45	FM Office Lease	\$ 17,940	\$ 20,340	\$ 20,520	\$ 20,520	\$ 22,832	\$ 20,520	\$ 23,328
115.09.522.500.46	Insurance	\$ 10,817	\$ 9,642	\$ 10,917	\$ 8,911	\$ 10,235	\$ 9,859	\$ 10,467
115.09.522.500.47	Public Utilities	\$ 36,378	\$ 35,791	\$ 39,488	\$ 38,299	\$ 35,707	\$ 32,438	\$ 36,518
	Repairs and Maintenance	\$ 18,746	\$ 25,083	\$ 47,210	\$ 64,964	\$ 60,067	\$ 41,787	\$ 61,430
	<b>Services</b>	<b>\$ 93,674</b>	<b>\$ 100,805</b>	<b>\$ 130,269</b>	<b>\$ 141,322</b>	<b>\$ 139,705</b>	<b>\$ 115,850</b>	<b>\$ 142,854</b>
	<b>Total Facilities</b>	<b>\$ 105,952</b>	<b>\$ 106,823</b>	<b>\$ 139,635</b>	<b>\$ 164,048</b>	<b>\$ 157,705</b>	<b>\$ 138,347</b>	<b>\$ 161,383</b>
115.00.594.260.64	<b>Machinery &amp; Equipment</b>	\$ 36,208		\$ 260,610	\$ 149,499	\$ 250,000	\$ 231,813	\$ 600,000
115.00.597.240.00	<b>Operating Transfer Out</b>	\$ 55,216	\$ 64,817	\$ 64,949	\$ 34,815	\$ 34,743	\$ 34,743	\$ 34,646
115.00.597.612.00	<b>Transfer Out Retiree Medical</b>	\$ 19,688	\$ 6,226	\$ 30,439	\$ 32,266	\$ 6,600	\$ 6,600	\$ 6,732
	<b>Total C/W Fire and EMS Fund</b>	<b>\$ 8,980,024</b>	<b>\$ 9,731,771</b>	<b>\$ 11,571,981</b>	<b>\$ 10,989,131</b>	<b>\$ 12,141,106</b>	<b>\$ 11,107,979</b>	<b>\$ 13,980,222</b>

## Special Revenue Funds: Cemetery

### Purpose

Provide for the operation and maintenance of the Camas Cemetery. Staff maintains facilities and grounds, coordinates burials and interments, and assists visitors. The Cemetery fund is financed primarily from the General Fund with a portion paid with the fees associated with burials and interments.

### Key Accomplishments in Previous Biennium

The staff accomplished the following goals:

- Continued work on a map of burial plots
- Successful volunteer outreach for Memorial Day in 2019
- Provided maintenance and visitor support during the COVID-19 Pandemic

### Level of Service and Budget Impact

Budgeted resources are not currently adequate to maintain the current level of service without support of the General Fund. City Council elected to increase funding for the Cemetery to support summer irrigation. Staff will be exploring partnership options in order to keep costs low.



### Goals and New Initiatives

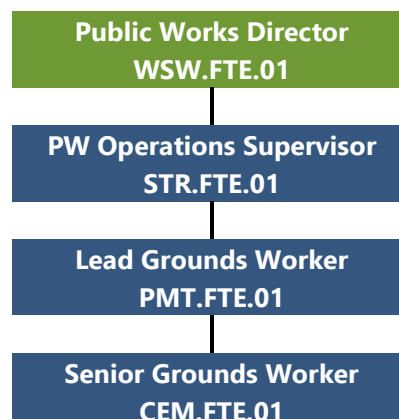
The Cemetery Fund has among its goals with current resources:

- Continue mapping plots
- Ensure the Cemetery is maintained to the highest possible standard given available funding
- Keep grass green through irrigation use during summer months

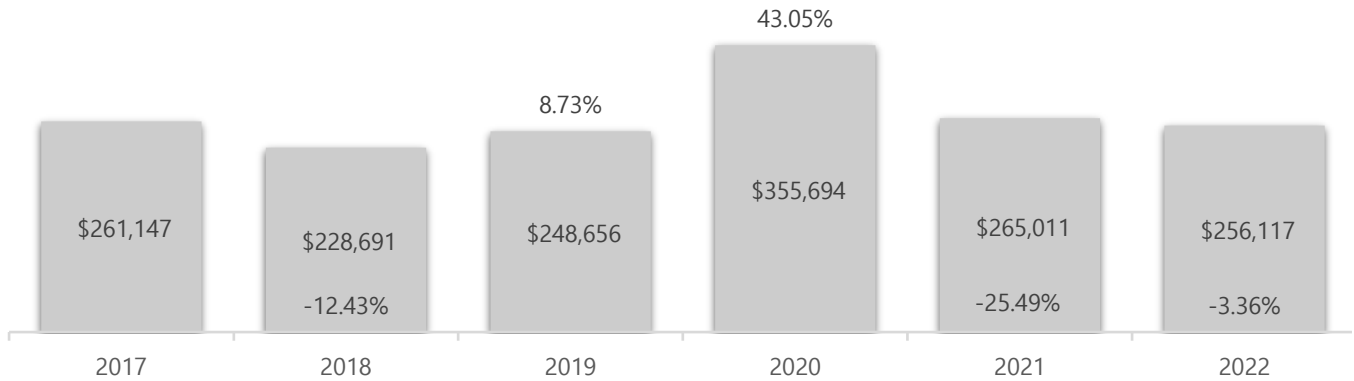
### Trends and Future Issues

The top issue facing the Cemetery Fund is funding which continues to be an ongoing concern. Options to be considered include reducing the administrative functions of the Cemetery, joining or creating an existing Cemetery taxing district, partnerships with churches and funeral home facilities, and volunteer organizations.

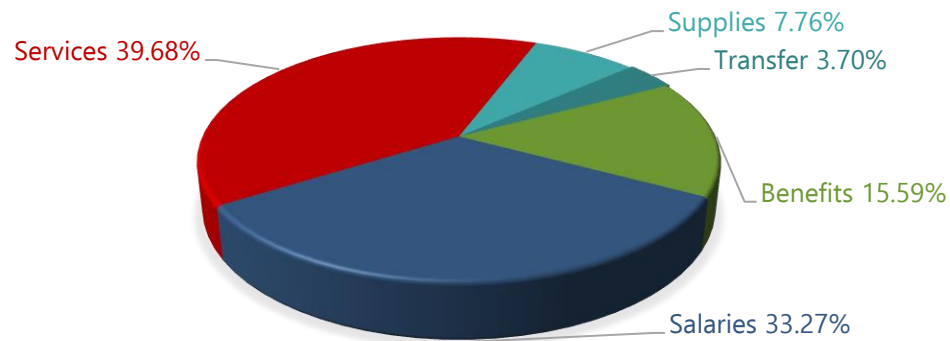
### Department Organizational Chart



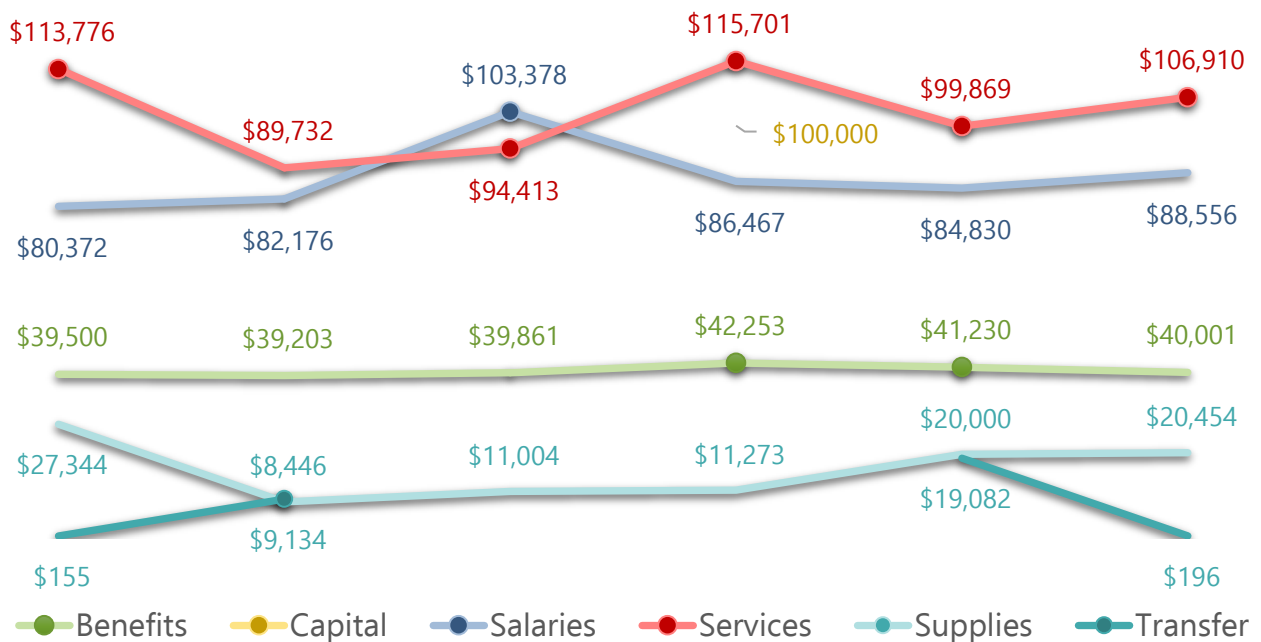
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
331.930.00	Coronavirus Relief Funds				\$ 4,292			
341.710.00	Sale of Merchandise	\$ 852	\$ 1,370	\$ 1,898	\$ 1,089	\$ 1,353	\$ 984	\$ 1,391
343.600.00	Cemetery Lot Services	\$ 25,479	\$ 20,609	\$ 17,239	\$ 45,254	\$ 40,333	\$ 69,345	\$ 30,755
343.610.00	Cemetery Services	\$ 13,796	\$ 20,364	\$ 19,744	\$ 18,421	\$ 16,050	\$ 24,690	\$ 16,499
343.630.00	Deed Transfer Fee/Replacement	195	\$ 32	\$ 198	\$ 210	\$ 433	\$ 53	\$ 446
343.620.00	Cemetery Maintenance	\$ 2,511	\$ 2,449	\$ 2,364	\$ 8,000	\$ 6,089	\$ 10,200	\$ 6,259
	<b>Total Charges for Services</b>	<b>\$ 42,833</b>	<b>\$ 44,824</b>	<b>\$ 41,443</b>	<b>\$ 72,974</b>	<b>\$ 64,258</b>	<b>\$ 105,272</b>	<b>\$ 55,350</b>
361.110.00	Investment Earnings	\$ 207	\$ 2,264	\$ 727	\$ 1,297	\$ 753	\$ 1,349	\$ 767
369.910.00	Miscellaneous Revenue	\$ 21					\$ 2,122	
	<b>Total Miscellaneous Revenue</b>	<b>\$ 228</b>	<b>\$ 2,264</b>	<b>\$ 727</b>	<b>\$ 1,297</b>	<b>\$ 753</b>	<b>\$ 3,471</b>	<b>\$ 767</b>
397.001.00	Operating Transfers	\$ 205,500	\$ 177,000	\$ 180,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
397.001.00	Transfer from General Fund							
	<b>Total Transfers</b>	<b>\$ 205,500</b>	<b>\$ 177,000</b>	<b>\$ 180,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
	<b>Total Cemetery Revenues</b>	<b>\$ 248,561</b>	<b>\$ 224,088</b>	<b>\$ 222,170</b>	<b>\$ 278,562</b>	<b>\$ 265,011</b>	<b>\$ 308,743</b>	<b>\$ 256,117</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
125.00.536.500.11	Regular Salaries and Wages	\$ 77,089	\$ 80,310	\$ 79,062	\$ 81,542	\$ 82,450	\$ 82,784	\$ 86,117
125.00.536.500.12	Overtime	\$ 262	\$ 1,073	\$ 2,861	\$ 123	\$ 2,380	\$ 196	\$ 2,439
	<b>Salaries</b>	<b>\$ 77,352</b>	<b>\$ 81,382</b>	<b>\$ 81,923</b>	<b>\$ 81,665</b>	<b>\$ 84,830</b>	<b>\$ 82,981</b>	<b>\$ 88,556</b>
125.00.536.500.21	<b>Personnel Benefits</b>	<b>\$ 35,255</b>	<b>\$ 38,366</b>	<b>\$ 39,618</b>	<b>\$ 39,066</b>	<b>\$ 41,230</b>	<b>\$ 38,996</b>	<b>\$ 40,001</b>
125.00.536.500.31	Office and Operating Supplies	\$ 25,999	\$ 8,145	\$ 7,042	\$ 6,589	\$ 20,000	\$ 6,377	\$ 20,454
125.00.536.500.35	Small Tools and Minor Equip	\$ 513	\$ 94	\$ -	\$ (39)	\$ 1,740	\$ 509	\$ 1,740
	<b>Supplies</b>	<b>\$ 26,512</b>	<b>\$ 8,239</b>	<b>\$ 7,042</b>	<b>\$ 6,550</b>	<b>\$ 21,740</b>	<b>\$ 6,886</b>	<b>\$ 22,194</b>
125.00.536.500.41	Interfund Professional Service	\$ 31,730	\$ 27,312	\$ 41,172	\$ 14,017	\$ 53,234	\$ 13,536	\$ 54,442
125.00.536.500.42	Communication	\$ 2,210	\$ 2,844	\$ 2,606	\$ 2,710	\$ 2,953	\$ 2,446	\$ 3,021
125.00.536.500.43	Travel	\$ 12	\$ 18	\$ -	\$ -			
125.00.536.500.45	Interfund Oper Rentals & Lease	\$ 44,935	\$ 38,125	\$ 38,869	\$ 32,748	\$ 23,796	\$ 24,861	\$ 25,582
125.00.536.500.46	Insurance	\$ 1,303	\$ 1,531	\$ 1,899	\$ 1,935	\$ 1,988	\$ 2,152	\$ 2,033
125.00.536.500.47	Public Utility	\$ 11,840	\$ 8,465	\$ 8,177	\$ 8,877	\$ 13,148	\$ 5,432	\$ 13,447
125.00.536.500.48	Interfund Repairs & Maint.	\$ 3,971	\$ 10,890	\$ 3,819	\$ 3,484	\$ 2,503	\$ 5,863	\$ 6,127
125.00.536.500.49	Miscellaneous	\$ 616	\$ 335	\$ 338	\$ 550	\$ 507	\$ 683	\$ 519
	<b>Services</b>	<b>\$ 96,617</b>	<b>\$ 89,519</b>	<b>\$ 96,881</b>	<b>\$ 64,320</b>	<b>\$ 98,129</b>	<b>\$ 54,973</b>	<b>\$ 105,170</b>
	<b>Total Cemetery</b>	<b>\$ 235,735</b>	<b>\$ 217,506</b>	<b>\$ 225,464</b>	<b>\$ 191,600</b>	<b>\$ 245,929</b>	<b>\$ 183,836</b>	<b>\$ 255,921</b>

## Special Revenue Funds: Tree Fund

### Purpose

This fund is to be used towards the preservation of trees, native vegetation, and healthy soil within the City.

### Key Accomplishments in Previous Biennium

The Planning team was successful in achieving the following goals:

- Completing the Municipal Code to authorize the City Tree Program.

### Level of Service and Budget Impact

Budgeted resources are estimated placeholders and will be carefully monitored to ensure the program's success.

### Goals and New Initiatives

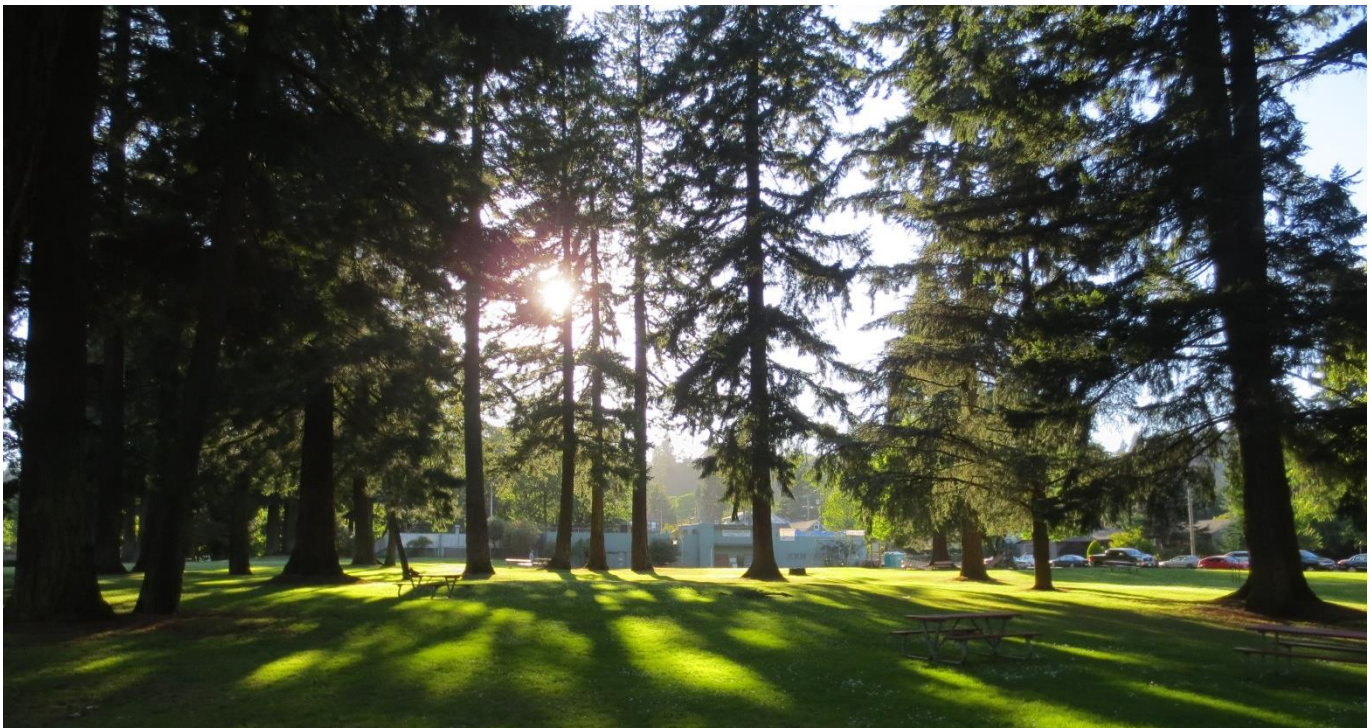
The Tree Fund has among its goals for the Biennium:

- Acquire, maintain, and preserve areas of healthy soil and native vegetation
- Plant and maintain trees within the city to compensate for loss of canopy coverage
- Support community urban forest education
- Support the management of urban forest areas to include the eradication of aggressive non-native vegetation species

### Trends and Future Issues

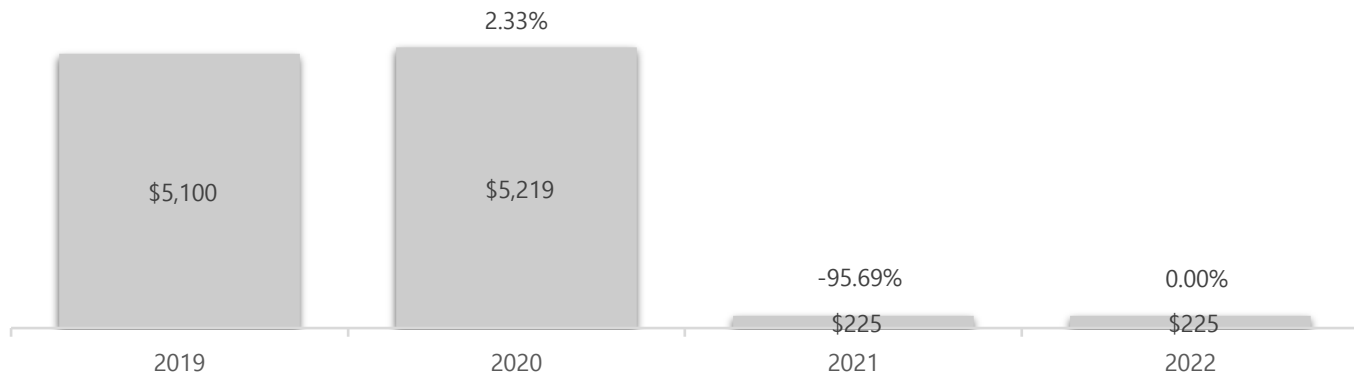
The top issues facing the Tree Fund include:

- The Tree Program is a new City program with no dedicated staff. Current staff will be assigned to support the program with current levels of service delivery.
- Residents have testified to Council the willingness to grow the program. Staff has started the process to incorporate Heritage trees.

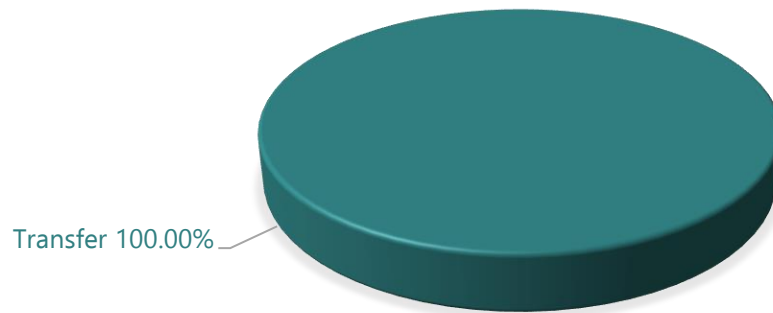




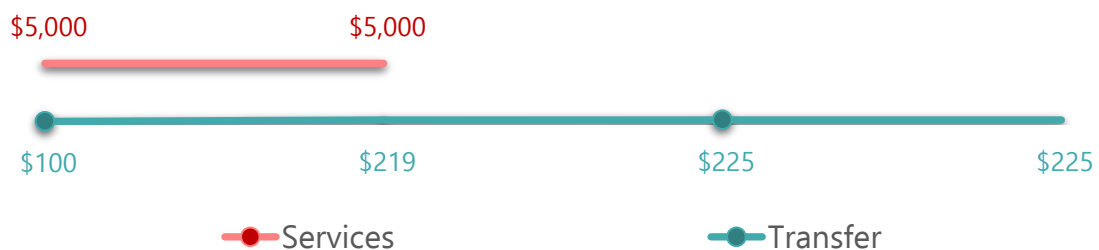
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
114.00.322.500.00	Tree Permits			\$ 15,000			
114.00.353.700.00	Civil Infraction Penalties						
114.00.361.110.00	Investment Earnings			\$ 122	\$ 300	\$ 225	225
114.00.367.000.00	Contributions						
114.00.369.400.00	Judgement & Restitution						
<b>Total Tree Fund Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,122</b>	<b>\$ 300</b>	<b>\$ 225</b>	<b>\$ 225</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
114.00.553.200.41	Professional Services			\$ -	\$ -	\$ -	\$ -
	Services				\$ -	\$ -	\$ -
<b>Total Tree Fund</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



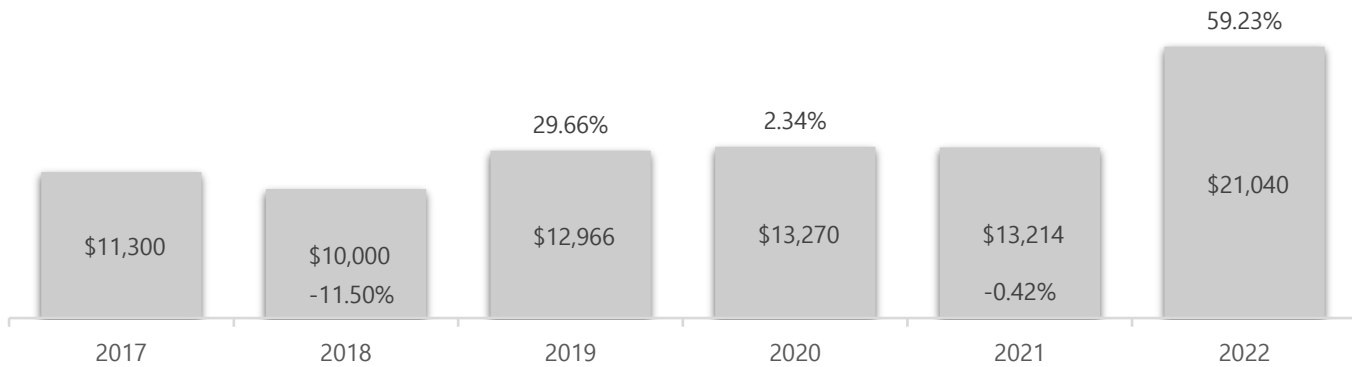
## Special Revenue Funds: Lodging Tax

### Purpose

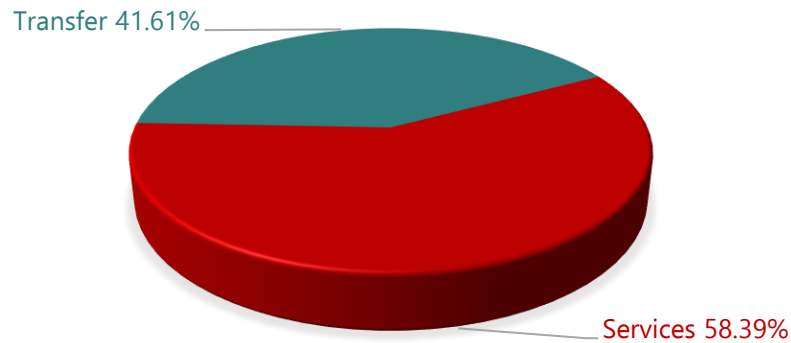
The Lodging Tax Fund is to be used towards promotion of tourism in the City. Revenues for this fund are receipts from a 2% Hotel/Motel tax.



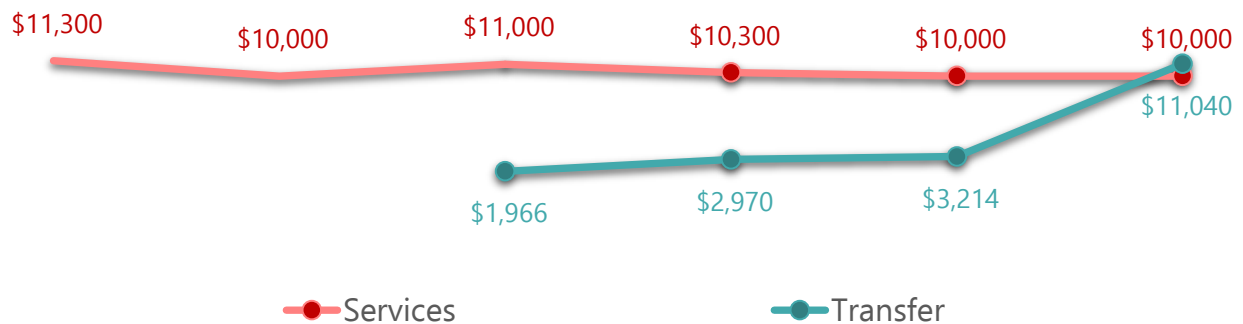
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
120.00.313.310.00	Hotel/Motel Tax	\$ 11,467	\$ 14,368	\$ 16,508	\$ 15,726	\$ 12,397	\$ 20,057	\$ 20,659
120.00.361.110.00	Investment Earnings	\$ 144	\$ 271	\$ 384	\$ 612	\$ 817	\$ 369	\$ 381
<b>Total Lodging Tax Revenues</b>		<b>\$ 11,610</b>	<b>\$ 14,639</b>	<b>\$ 16,892</b>	<b>\$ 16,338</b>	<b>\$ 13,214</b>	<b>\$ 20,427</b>	<b>\$ 21,040</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
120.00.557.300.44	Advertising	\$ 11,352	\$ 9,223	\$ 10,779		\$ 10,000	\$ 10,000	\$ 10,000
	<b>Services</b>	<b>\$ 11,352</b>	<b>\$ 9,223</b>	<b>\$ 10,779</b>		<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
120.00.597.001.00	Transfer to Gen Fund			\$ 1,000				
<b>Total Lodging Tax Fund</b>		<b>\$ 11,352</b>	<b>\$ 9,223</b>	<b>\$ 11,779</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>

## Debt Service Summary

Debt in a governmental entity is an effective financial management tool. Active debt management provides fiscal advantages to the City of Camas and its citizens. Debt can serve several different purposes.

- It is useful in matching costs to benefits of public assets.
- As an economic development tool, it allows governments to build and acquire assets that would not otherwise be able to be built or acquired. It provides for all residents, current and future to participate in the funding a shared asset such as a park or street.
- Debt eliminates the need for governments to build up large reserve balances to build or acquire assets.

In other words, debt is not something that should be avoided or eliminated. Rather, debt is something that should be used and managed effectively. Debt can be mismanaged, however. Overuse of debt places a burden on the financial resources of the City and its taxpayers. Thus, it is important to create policies and follow practices to ensure debt is used wisely.

Debt management is a critical component of the City of Camas financial operations. The City takes an active role in managing its debt. This is done through a variety of means including: debt management policies, bond ratings, comprehensive planning for future bond issues, and management of existing and proposed debt levels, and legal debt margins, and debt service payments. This section of the budget provides an analysis of each of these factors in addition to providing a detailed schedule of future debt service obligations of the City.

### Major Bond Issues

Listed below is a brief description of the City's major outstanding bond issues, followed by a graphic overview of all outstanding debt of the City, by purpose.

**2015 Limited General Obligation Bond** – These bonds funded several projects for the City including transportation projects such as 6<sup>th</sup> Avenue traffic circle, 38<sup>th</sup> Avenue Phase 2, Friburg-Strunk Street, city-wide LED street lighting project and associated wetland mitigation. The bonds also funded the acquisition of a fire engine and facility improvements. The total bond issuance amount was \$7.3 million with \$1 million in premium. The bonds are to be repaid over 20 years with utility savings from reduced electricity bills, real estate excise taxes, stormwater rates, and transportation impact fees. The total interest cost on the bonds is 3.37%.

**TOTAL FUND DEBT SERVICE EXPENDITURES FOR 2021-2022 = \$1,151,850**

**2018 Limited General Obligation Bond** - These bonds funded acquisition of Legacy Lands located on the north shore of Lacamas Lake, construction of Brady Road and Larkspur and acquisition of the City Hall Annex. The total bond issuance was \$9.8 million with \$984,000 in a premium. The bonds are to be repaid over twenty years with real estate excise tax, transportation impact fees, and park impact fees. The total interest cost on the bonds is 3.66%.

**TOTAL FUND DEBT SERVICE EXPENDITURES FOR 2021-2022 = \$1,536,000**

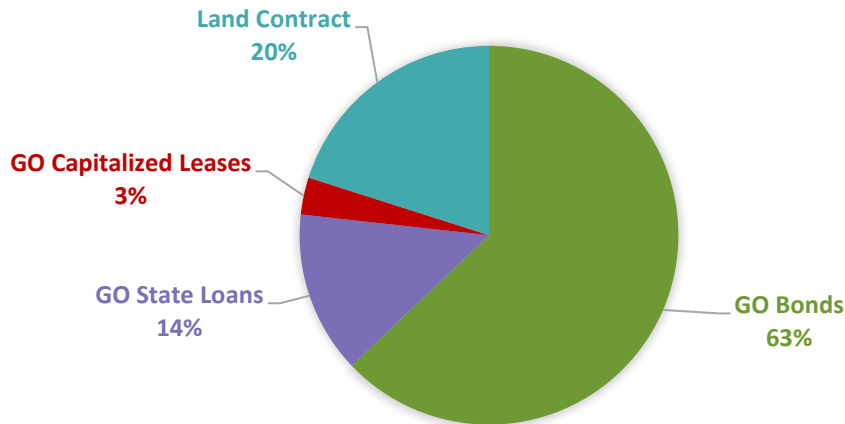
**2020 Limited General Obligation Bond** – These bonds funded the final acquisition of Legacy Lands located on the north shore of Lacamas Lake. The total bond issuance was \$9,065,000 with a \$1.4 million in a premium. The bonds are to be repaid over 25 years with real estate excise taxes and park impact fees. The total interest cost on the bonds is 2.46%.

**TOTAL FUND DEBT SERVICE EXPENDITURES FOR 2021-2022 = \$1,128,975**

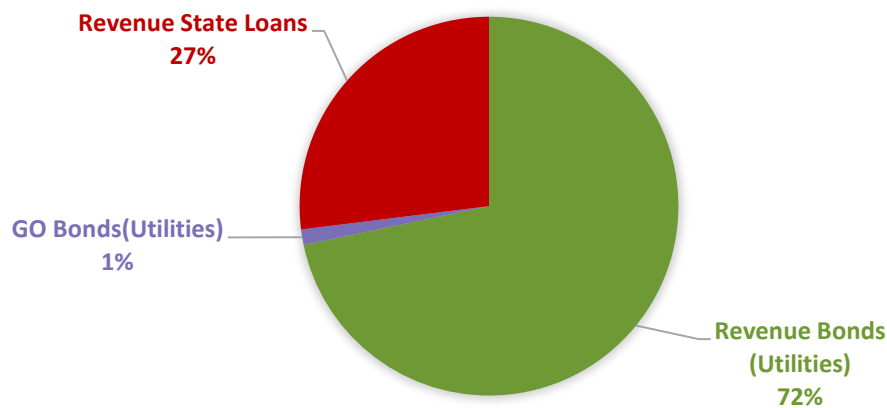
**Outstanding Debt**

The City of Camas allocation of debt outstanding is represented in the charts below:

**GENERAL OBLIGATION DEBT AS OF DECEMBER 31, 2020**



**REVENUE DEBT (CITY UTILITIES) AS OF DECEMBER 31, 2020**



At the end of 2020, the City of Camas had \$70 million of long-term debt outstanding of which approximately \$55 million was bonded debt. Of this amount, 38% comprises debt backed by the full faith and credit of the City of Camas and the remaining is backed by the City's Water and Sewer utilities.



**CITY OF CAMAS OUTSTANDING PROJECTED DEBT (as of December 31st)**

	Government Activities		Business Activities		Total	
	2021	2022	2021	2022	2021	2022
Limited GO Bonds	\$ 22,679,726	\$ 21,830,956	\$ 595,274	\$ 564,044	\$ 23,275,000	\$ 22,395,000
Public Works Trust Fund Loans	\$ 4,689,619	\$ 4,239,582	\$ 8,034,639	\$ 7,081,463	\$ 12,724,258	\$ 11,321,045
State LOCAL Program	\$ 1,035,756	\$ 881,387			\$ 1,035,756	\$ 881,387
Other State Loans			\$ 3,475,743	\$ 3,184,468	\$ 3,475,743	\$ 3,184,468
Land Contract	\$ 6,087,341	\$ 4,632,302			\$ 6,087,341	\$ 4,632,302
Revenue Bonds			\$ 32,770,000	\$ 31,420,000	\$ 32,770,000	\$ 31,420,000
Total Outstanding Debt	\$ 34,492,442	\$ 31,584,227	\$ 44,875,656	\$ 42,249,976	\$ 79,368,097	\$ 73,834,202

The City of Camas total debt will decrease by 13 % at the end of the biennium because the more debt will be paid off and no debt is anticipated to be issued.

**DEBT CAPACITY – LEGAL DEBT MARGIN**

State statutes limit the amount of general obligation debt a government entity may issue 2.5% if its total assessed value for debt approved by the voters. Currently, the City does not have any voted debt outstanding. The last voted GO bonds were paid off in 2020 for the Camas Library building. The state statutes limited on non-voted general obligation debt is 1.5% of total assessed value. The current debt limitation for the City of Camas is \$175 million which is significantly in excess to the City's outstanding general obligation debt. For the Fiscal Year end of 2020, the City was only utilizing almost 22% of its legal capacity.

The schedule below provides a visual calculation of the City's debt capacity. It is not anticipated the City will issue any additional debt in the 2021-2022 biennium. This reflects the current philosophy of the City to hold down the level of debt on the taxpayers during the global pandemic, despite the city's rapid development and growing population.

**Legal Debt Margin Calculation for Fiscal Year 2021**

Taxable Assessed value (2020 Assessment for 2021 Revenue)		\$ 5,301,700,343
Debt Limit		
Debt limit with vote (2.5% of assessed value)		\$ 132,542,509
Debt applicable with vote limit:		
General Obligation Bonds	\$ -	
Less: assets available	\$ -	
Total debt applicable to limit with vote		\$ -
Total legal debt margin with vote		\$ 132,542,509
Debt limit without a vote (1.5% of assessed value)		\$ 79,525,505
Debt applicable to without vote limit:		
Limited General Obligation Bonds	\$ 24,120,000	
Other	\$ 13,856,110	
Total net debt applicable to limit without vote:		\$ 37,976,110
Total legal debt margin without vote		\$ 41,549,395
Legal Debt Margin		\$ 174,091,903

## BOND COVERAGE – WATER-SEWER REVENUE BONDS

The City also issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds are created by ordinance, adopted by the City Council, and financed from enterprise fund revenue, for Camas this is water and sewer utility revenue. Revenue bond debt service is backed by the gross revenues for the utility, primarily utility rates. Revenue bonds generally have coverage requirements as defined by the bond covenants set in the bond ordinance. The City is required to maintain debt service coverage of its revenue bonded debt of at least 1.25. Total operating revenues less operating expenses, not including depreciation and amortization, must be 1.25 times the maximum principal and interest due in any one year until date of retirement of the bonds. Below is a table which shows the City has maintained a coverage and plans to continue the coverage well above the 1.25 coverage requirement.

### Water - Sewer Revenue Bonds

Pledged-Revenue Coverage

Fiscal Year	Gross Revenue	Less: Operating		Net Available Revenue	Debt Service		
		Expenses			Principal	Interest	Coverage
2017	\$ 12,488,469	\$ 6,558,803		\$ 5,929,666	\$ 981,842	\$ 535,713	3.91
2018	\$ 13,351,180	\$ 6,462,319		\$ 6,888,861	\$ 1,030,588	\$ 501,713	4.50
2019	\$ 13,918,290	\$ 7,881,256		\$ 6,037,034	\$ 1,240,172	\$ 763,272	3.01
2020-Projected	\$ 13,943,614	\$ 7,167,440		\$ 6,776,174	\$ 1,255,741	\$ 703,575	3.46
2021-Projected	\$ 14,505,870	\$ 8,849,237		\$ 5,656,633	\$ 1,260,385	\$ 666,944	2.93
2022-Projected	\$ 15,093,516	\$ 9,130,022		\$ 5,963,494	\$ 1,256,800	\$ 629,037	3.16

Gross Revenue is defined as all operating and nonoperating revenues of the Water-Sewer Fund

Operating expenses do not include depreciation or amortization

Debt service is the average annual debt service

## DEBT SERVICE

Below is a summary of the City's debt outstanding as of 12/31/2020 and the budgeted debt service for the governmental and proprietary funds. The table reflects the terms of the debt as well as the purpose and the funds which service the debt.

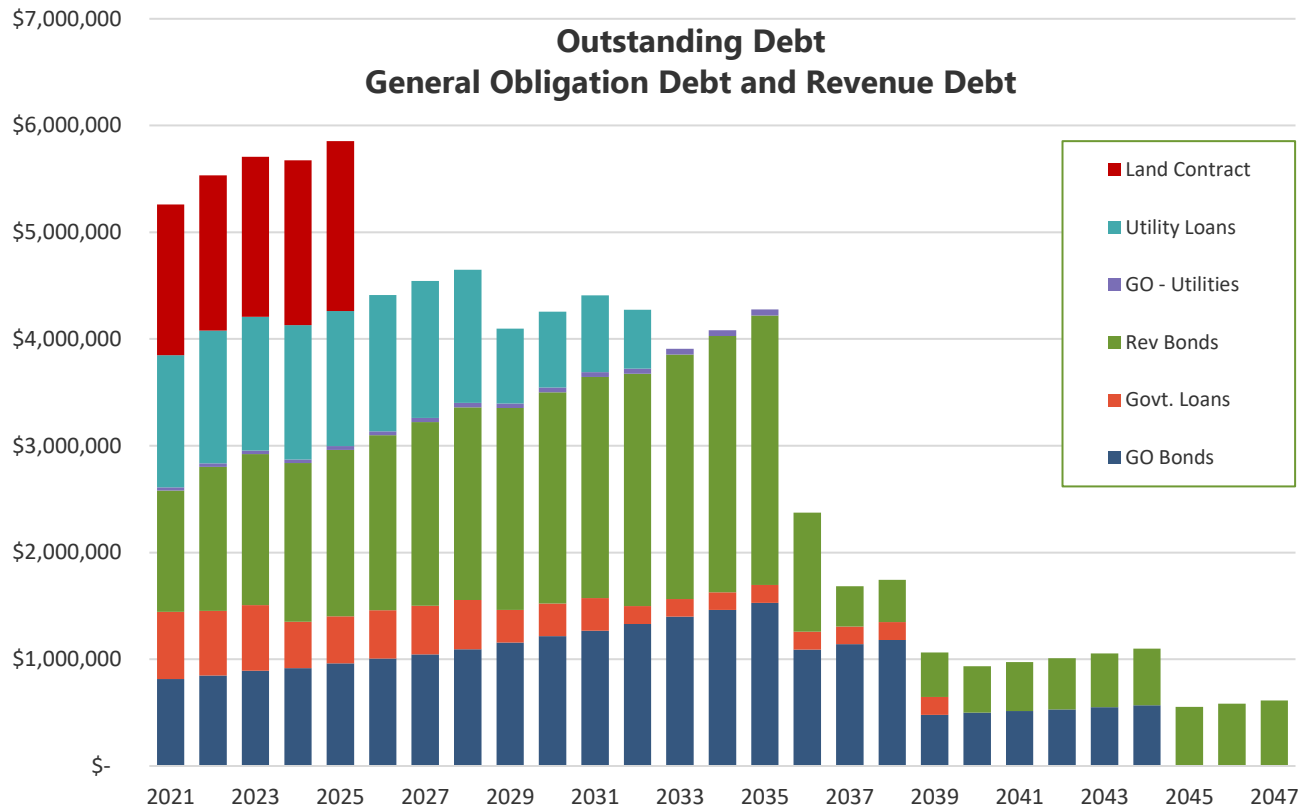
### City of Camas Governmental Activities(Transportation, Parks, Facilities)

Debt Issue	Issued Amount	Purpose	Issued Date	Terms (Years)	12/31/20 Balance			2021 Debt Pymt	2022 Debt Pymt	Budget Funds
					Principal	Interest	Total			
2001 PWTF Loan	\$ 613,731	Lake Road	3/26/2001	20	\$ 33,251	\$ 166	\$ 33,417	\$ 33,417	\$ -	TIF
2003 PWTF Loan	\$ 2,350,000	Lake Road	5/21/2004	20	\$ 431,963	\$ 4,320	\$ 436,283	\$ 146,147	\$ 145,428	TIF
2012 PWTF Loan	\$ 2,600,000	38th Ave/Wetland	12/13/2011	20	\$ 1,561,446	\$ 46,843	\$ 1,608,289	\$ 149,757	\$ 149,047	TIF,Stormwater
2013 State LOCAL	\$ 1,715,000	Lacamas Lodge	8/22/2013	15	\$ 1,065,000	\$ 205,500	\$ 1,270,500	\$ 157,450	\$ 156,825	PIF
2013 State LOCAL	\$ 259,767	HVAC Equipment	8/22/2013	8	\$ 118,204	\$ 9,062	\$ 127,266	\$ 42,422	\$ 42,422	General/REET
2015 LTGO Bonds	\$ 7,325,000	Transp, Fire Eng, Facil	3/18/2015	20	\$ 6,010,000	\$ 2,632,475	\$ 8,642,475	\$ 576,725	\$ 575,125	TIF,Storm,REET,CWFD
2018 LTGO Bonds	\$ 9,810,000	Legacy Lands /Transp/Facil	11/20/2018	20	\$ 9,200,000	\$ 4,596,700	\$ 13,796,700	\$ 768,750	\$ 767,250	REET/PIF/TIF
2018 PWTF Loan	\$ 1,000,000	Lake and Everett Traf Circle	11/22/2018	5	\$ 1,000,000	\$ 168,944	\$ 1,168,944	\$ 69,475	\$ 68,642	REET/TIF
2020 PWTF Loan	\$ 3,700,000	Lake and Everett Traf Circle	6/1/2020	20	\$ 2,185,230	\$ 333,557	\$ 2,518,787	\$ 137,829	\$ 147,722	REET/TIF
2020 LTGO Bonds	\$ 9,065,000	Legacy Lands	4/23/2020	24	\$ 8,910,000	\$ 4,779,625	\$ 13,689,625	\$ 563,988	\$ 564,988	REET/PIF
2020 Land Contract	\$ 7,500,000	Legacy Lands		5	\$ 7,500,000	\$ 688,296	\$ 8,188,296	\$ 1,637,659	\$ 1,637,659	REET

### City of Camas Proprietary Activities(Water and Sewer Utilities)

Debt Issue	Issued Amount	Purpose	Issued Date	Terms (Years)	12/31/20 Balance			2021 Debt Pymt	2022 Debt Pymt	Budget Funds
					Principal	Interest	Total			
2007 PWTF Loan	\$ 1,000,000	WWTP Improvements Ph 2	8/6/2007	20	\$ 315,973	\$ 6,319	\$ 322,292	\$ 46,719	\$ 46,493	Sewer
2008 PWTF Loan	\$ 10,000,000	WWTP Improvements Ph 2	3/7/2008	20	\$ 4,442,105	\$ 99,947	\$ 4,542,052	\$ 577,474	\$ 574,697	Sewer
2009 DWSRF Loan	\$ 1,313,000	Camas Well #14	4/24/2009	23	\$ 343,393	\$ 22,324	\$ 365,717	\$ 32,050	\$ 31,764	Water
2011 DOE Loan	\$ 5,168,026	WWTP Improvements	1/10/2011	21	\$ 3,416,380	\$ 606,860	\$ 4,023,240	\$ 349,847	\$ 349,847	Sewer
2012 PWTF Loan	\$ 2,040,000	Gregg Reservoir	8/9/2012	20	\$ 1,919,618	\$ 61,535	\$ 1,981,153	\$ 168,714	\$ 168,766	Water
2012 PWTF Loan	\$ 2,600,000	Sewer Main	12/13/2011	20	\$ 2,271,134	\$ 36,906	\$ 2,308,040	\$ 194,939	\$ 194,466	Sewer
2015 Revenue Bonds	\$ 19,145,000	Sewer Main & Pump Station	9/10/2015	20	\$ 16,040,000	\$ 6,944,275	\$ 22,984,275	\$ 1,532,725	\$ 1,529,625	Sewer
2019 Revenue Bonds	\$ 18,210,000	Water Projects & Refunding	3/20/2019	28	\$ 17,865,000	\$ 12,052,250	\$ 29,917,250	\$ 1,258,250	\$ 1,435,000	Water





### Bond Rating

Bond ratings reflect the relative strength of the city's financial management and planning capabilities and the quality of its elected and administrative leadership, as well as its wealth and social characteristics. Bond ratings serve as a statement of a municipality's economic, financial, and managerial condition and represent the business community's assessment of the investment quality of the local government. High rated bonds are more attractive to the investor and therefore more competitive in the market which helps lower interest costs paid by the City taxpayers.

Quality of Rating	Moody's	Standard & Poor's (S&P)
Best Quality	Aaa	AAA
High Quality	Aa1	AA+
	Aa2	AA
	Aa3	AA-
Upper Medium	A1	A+
	A2	A
	A3	A-
Medium Grade	Baa1	BBB+
	Baa2	BBB
	Baa3	BBB-

The City of Camas has made the goal of continuing to improve the City's debt rating to provide the high level of service and the lowest cost. Concentrated efforts have been made to maintain and improve the City's high-grade ratings for its general obligation and revenue bonds through improvements in management of its funds as well as debt management. The City's bond ratings are AA+ for its GO bonds and Aa3 for its revenue bonds.

The S&P rating is based upon their assessment of the City's:

- Very strong and diversified economy, with high wealth and income levels, a rapidly growing population, and access to a broad and diverse metropolitan statistical area (MSA).

- Very strong financials, including consistent operating surpluses and very strong budgetary flexibility, with fund balances we expect will likely remain above 30% of operating expenditures.
- Adequate debt and contingent liability profile, given moderately elevated net direct debt levels, partially resulting from growth pressures for a rapidly expanding city; and
- Adequate institutional framework score.

The Moody's rating is based upon their assessment of the City's small water-sewer system:

- Healthy financial profile with good debt coverage and liquidity
- System serves an affluent and growing population in the Portland metro area
- Benefits from proactive management
- Good rate raising history
- Solid plan for future rate increases

## Debt Service: Unlimited General Obligation Bonds

### Purpose

To make payments on voter approved bonds for the City's Library facility. Debt service paid from this fund includes payments of principal and interest to expand and remodel the City Library from a 2005 refunding bond issue.

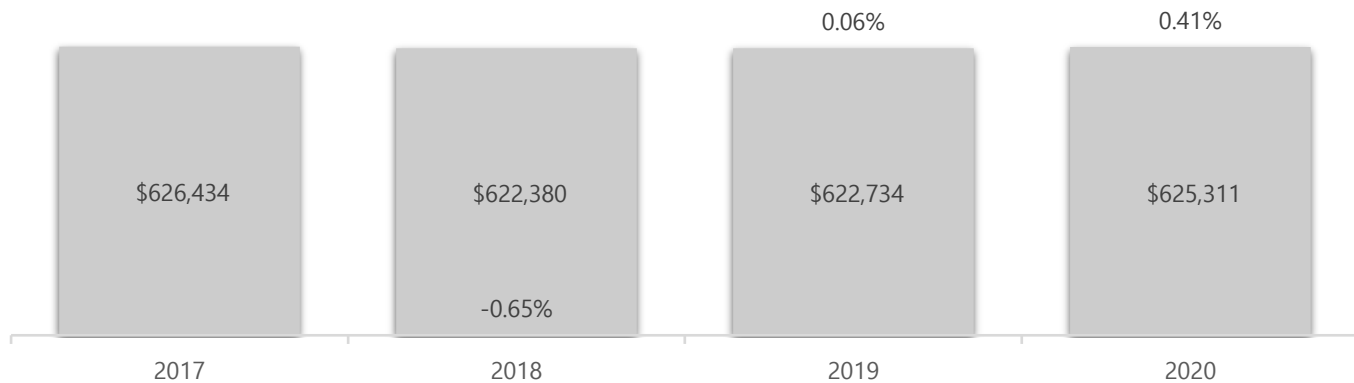
### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The last maturity for outstanding bonds was in 2020. The last property tax levy was in 2020 to cover the remain debt outstanding.

### Trends and Future Issues

No voted debt issues are anticipated at his time.

### Annual Budget Change



### Revenue Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	Final 2020 Budget	2020 Projection	2021 Rec Budget	2022 Rec Budget
311.100.00	Property Taxes	\$ 631,525	\$ 620,916	\$ 606,512	\$ 610,000	\$ 610,000		
<b>Total Unlimited GO Bond Fund Rev.</b>		<b>\$ 631,525</b>	<b>\$ 620,916</b>	<b>\$ 606,512</b>	<b>\$ 610,000</b>	<b>\$ 610,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	Final 2020 Budget	2020 Forecast	2021 Rec Budget	2022 Rec Budget
239-00-591-720-70	Debt Service: Principal							
239-00-591-760-71	Go Refunding Bonds Principal	\$ 542,000	\$ 558,000	\$ 579,000	\$ 603,000	\$ 603,000	\$ -	\$ -
239-00-592-720-83	Int. On Long-Term Debt	\$ 84,434	\$ 64,380	\$ 43,734	\$ 22,311	\$ 22,311	\$ -	\$ -
<b>Total Unlimited GO Debt Service</b>		<b>\$ 626,434</b>	<b>\$ 622,380</b>	<b>\$ 622,734</b>	<b>\$ 625,311</b>	<b>\$ 625,311</b>		

## Debt Service: Limited General Obligation Bonds

### Purpose

To make payments on non-voted general obligation bonds and loans of the City. Debt service is paid from this fund include payments for principal and interest on: street projects, fire engine, community center, HVAC equipment, ambulance, open space and City Hall Annex.

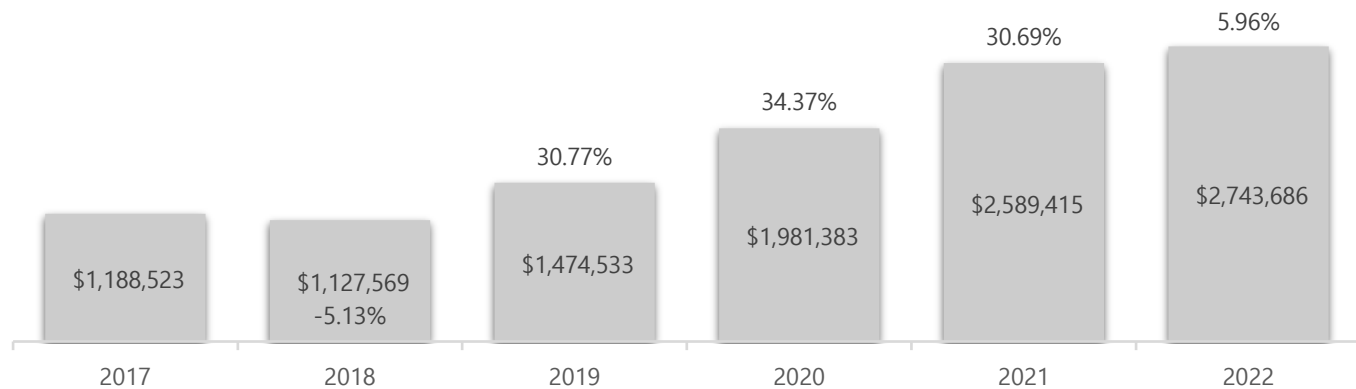
### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Trends and Future Issues

The City of Camas total debt will decrease by 13 % at the end of the biennium because the more debt will be paid off and no debt is anticipated to be issued.

### Annual Budget Change



### Revenue Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
240.00.397.001.00	Operating Transfer from General Fund							
240.00.397.112.00	Operating Transfer from Streets	\$ 124,838	\$ 172,839	\$ 173,502	\$ 174,074	\$ 173,713	\$ 43,181	\$ 173,232
240.00.397.317.00	Operating Transfer from LED Proj.							
240.00.397.300.00	Operating Transfer from REET	\$ 800,145	\$ 63,163	\$ 408,915	\$ 608,381	\$ 691,199	\$ 229,051	\$ 1,513,556
240.00.397.301.00	Operating Transfer from PIF	\$ 32,600	\$ 157,825	\$ 431,876	\$ 631,024	\$ 713,580	\$ 298,076	\$ 1,531,750
240.00.397.302.00	Operating Transfer from TIF	\$ 204,533	\$ 668,926	\$ 771,559	\$ 775,680	\$ 836,063	\$ 600,225	\$ 945,542
240.00.397.115.00	Operating Transfer from C/W Fire and EM	\$ 16,801	\$ 64,817	\$ 64,949	\$ 34,815	\$ 34,743	\$ 8,636	\$ 34,646
240.00.397.320.00	Operating Transfer from Legacy Lands						\$ 1,637,659	
<b>Total Limited GO Bond Fund Rev.</b>		<b>\$ 1,178,917</b>	<b>\$ 1,127,569</b>	<b>\$ 1,850,801</b>	<b>\$ 2,223,973</b>	<b>\$ 2,449,298</b>	<b>\$ 2,816,828</b>	<b>\$ 4,198,725</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
240.00.591.210.78	Go Bonds Principal	\$ 228,454	\$ 232,934	\$ 540,277	\$ 724,361	\$ 818,446	\$ 818,446	\$ 852,530
240.00.591.710.79	Principal - Ambulance	\$ 26,833	\$ 28,071	\$ 29,511				
240.00.591.751.79	Princ.- PWTF Loan Lacamas Lodge	\$ 90,000	\$ 95,000	\$ 100,000	\$ 105,000	\$ 110,000	\$ 110,000	\$ 115,000
240.00.591.752.79	Princ. PWTF Loan HVAC	\$ 30,809	\$ 32,231	\$ 33,884	\$ 35,621	\$ 37,448	\$ 37,448	\$ 39,368
240.00.591.760.77	Princ-Land Contract					\$ 1,412,659	\$ 1,412,659	\$ 1,455,039
240.00.591.950.78	Princ.- PWTF Loans Street	\$ 425,642	\$ 367,790	\$ 315,645	\$ 315,645	\$ 483,288	\$ 483,288	\$ 450,038
240.00.592.220.83	Interest - Fire Truck Loan							
240.00.592.595.83	Interest-PWTF Loans Street	\$ 19,030	\$ 15,194	\$ 13,094	\$ 15,984	\$ 49,599	\$ 49,599	\$ 57,080
240.00.592.710.83	Interest - Ambulance	\$ 3,416	\$ 2,177	\$ 738				
240.00.592.751.83	Int.-PWTF Loans Lacamas Lodge	\$ 67,000	\$ 62,825	\$ 57,950	\$ 52,825	\$ 47,450		\$ 41,825
240.00.592.752.83	Int. - PWTF Loans HVAC	\$ 11,613	\$ 10,191	\$ 8,538	\$ 6,801	\$ 4,974		\$ 3,054
240.00.592.221.83	Int on LT Debt - Fire Truck	\$ 9,606	\$ 18,905	\$ 18,435	\$ 17,947	\$ 17,273		\$ 16,574
240.00.592.222.83	Int on Lt Debt - Annex Building	\$ 11,527	\$ 11,343	\$ 11,061	\$ 10,768	\$ 10,364		\$ 9,944
240.00.592.530.83	Int on LT Debt - Friberg Strunk	\$ 24,437	\$ 24,046	\$ 36,502	\$ 26,562	\$ 25,563		\$ 24,529
240.00.592.532.83	Int on LT Debt - Parker St.	\$ 19,212	\$ 18,905	\$ 9,218	\$ 17,947	\$ 17,273		\$ 16,574
240.00.592.630.83	Int on LT Debt - LED Lighting	\$ 96,062	\$ 94,525	\$ 92,176	\$ 89,736	\$ 86,363		\$ 82,869
240.00.592.640.83	Int on LT Debt - 6th & Norwood	\$ 115,274	\$ 113,431	\$ 110,611	\$ 107,684	\$ 103,636		\$ 99,443
240.00.592.760.83	Int on Land Contract					\$ 225,000		\$ 182,620
240.00.592.754.83	Int on 2020 GO Bond					\$ 338,988	\$ 338,988	\$ 329,988
240.00.592.753.83	Int on 2018 GO Bond			\$ 473,160	\$ 697,090	\$ 438,750	\$ 438,750	\$ 422,250
<b>Total Unlimited GO Debt Service</b>		<b>\$ 1,178,916</b>	<b>\$ 1,127,569</b>	<b>\$ 1,850,801</b>	<b>\$ 2,223,973</b>	<b>\$ 4,227,072</b>	<b>\$ 3,689,178</b>	<b>\$ 4,198,725</b>

## Capital Funds Summary

The 2021-2022 Capital Budget is mostly a carry forward of the 2020 Capital Budget. The City deferred several of the non-essential 2020 Capital Projects until 2021-2022. In addition, with the City of Camas 2021-2022 Budget tied to the Governor's Phased Approach for reopening the state, there is a chance these same projects could be deferred until the next fiscal year.

The Capital projects for the City of Camas are funded largely from impact fees, system development fees, grant funding, and real estate excise taxes. The rationale for utilizing revenues derived from growth is that most of the capital projects are attributed to infrastructure needs because of growth. To adequately plan for growth, the City of Camas has system Master Plans to direct the orderly growth of the City. Camas has adopted master plans for: Storm Water Drainage, Water, Sewer, Transportation, and Parks. These long-range planning documents help develop mid-range plans such as the City's six-year plans.

The budget appropriates to fund the projects of the highest priority by the Mayor and the City Council for the upcoming fiscal years. The respective Master Plan documents describe the anticipated projects in detail and the timing associated with each project. The budget only identifies the project by short title and the funding level appropriated for the fiscal year. All the projects that the City anticipates incurring any expense during the fiscal year are listed in the budget document. Most of the projects are budgeted within the appropriate proprietary fund. The governmental capital projects are budgeted in 300 – Real Estate Excise Tax Capital Projects Fund with other major capital projects in separate funds such as the Park Impact Fee Fund or the Brady Road Construction Fund.

### Capital Project Funds

The City has the following capital project funds:

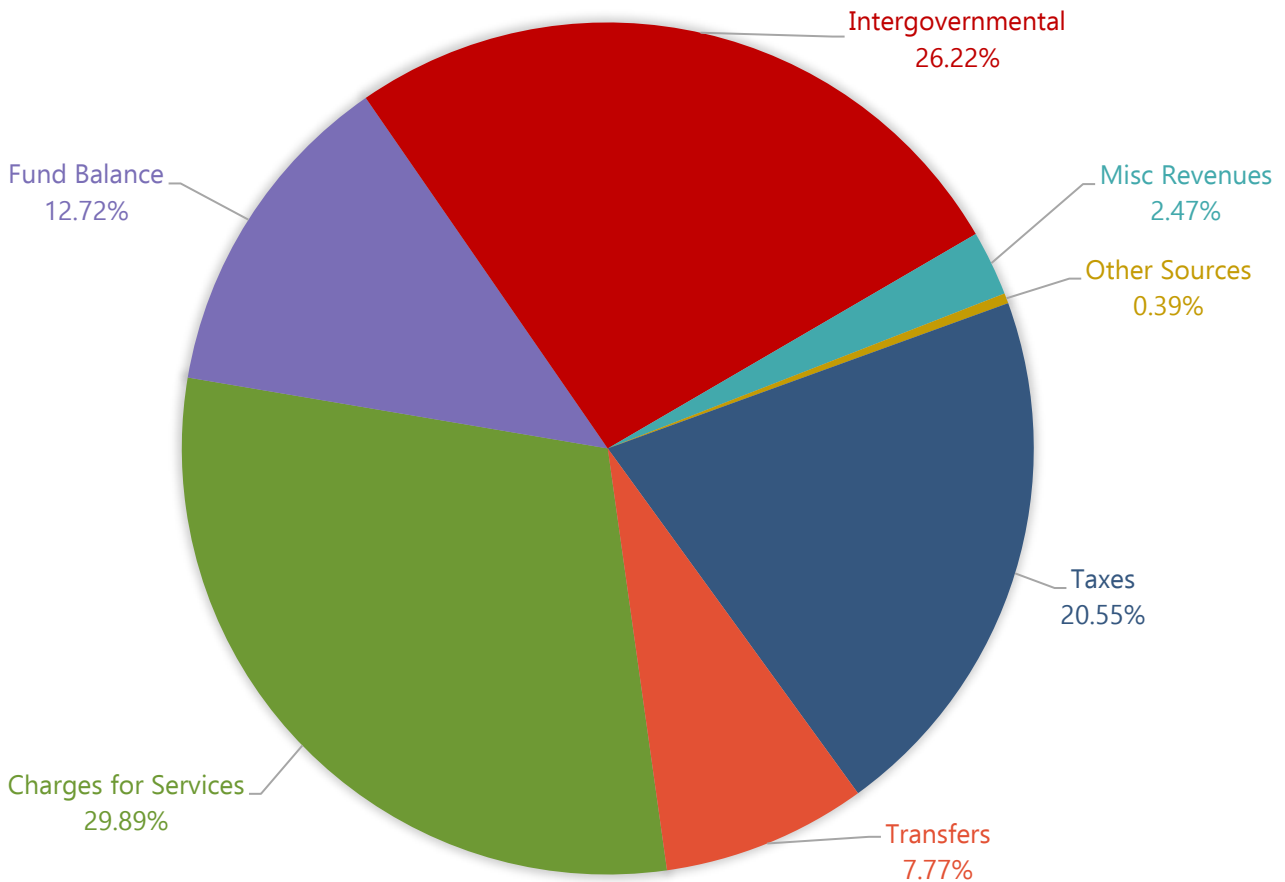
- Real Estate Excise Tax (REET)
- Park Impact Fees (PIF)
- Transportation Impact Fees (TIF)
- Fire Impact Fees (FIF)
- Capital Facilities
- Lake and Everett Intersection Improvements Construction
- Legacy Lands
- NW 38<sup>th</sup> Avenue Improvements

The City of Camas under Washington State's Growth Management Act (GMA) has a full set of planning requirements in establishing goals, evaluating community assets, writing comprehensive plans and implementing plans. The key goal of GMA is to plan for public facilities and services. The plan includes 20-year capital facilities plan which is updated annually.

To fund the capital projects outlined in the capital facilities plan, the City utilizes revenues primarily generated from growth and then the remaining is from project specific sources such as transportation grants, impact fees, utility rates and service development charges.



## Revenue by Source



## Capital Program Summary

The capital program in the City of Camas is based upon the City's six-year capital improvement plan (CIP) which is a multi-year financial plan for the acquisition and construction of infrastructure and capital assets. The CIP is the result of several City capital improvement plans including:

- [City of Camas Comprehensive Plan](#)
- [Transportation Improvement Plan](#)
- [Parks and Recreation Master Plan](#)
- [General Sewer/Wastewater Facility Plan](#)
- [Water System Plan](#)
- [Storm Water Drainage Plan](#)

The purpose of the CIP is to collectively plan for the funding of the City's long-term capital improvement needs to maximize the delivery of services to our citizens. The plan establishes a framework for the City's overall capital planning and it is from this document Council directs capital resources for the budget.

The City utilizes the Capital fund to implement the CIP. Other capital acquisitions in other funds are considered more routine, typically items over \$25,000 and have a greater useful life of more than one year. These types of purchases fall outside of the Capital Improvement Plan and include the replacement of service vehicles and heavy equipment based upon replacement schedules, network infrastructure, and major maintenance.



Capital Program		Budget					Capital Plan										
Projects	Prior Years	2017	2018	2019	2020	FY 2021-2022	FY 2023-2024	FY 2025-2026	Total								
General Government																	
Major Building Maintenance		Total Project Costs:		Ongoing	Funded:		General Fund/REET1		Area: City-Wide								
Project Description:																	
To replace or repair building central systems, structural problems and/or mechanical problems																	
Buildings		\$	259,015	\$	73,134	\$	40,676	\$	1,389,874	\$	1,000,000	\$	1,000,000	\$	3,762,699		
Total Project:		\$	259,015	\$	73,134	\$	40,676	\$	1,389,874	\$	1,000,000	\$	1,000,000	\$	3,762,699		
Operating & Maintenance Costs:										\$ -							
ERP Replacement System (City-wide)		Total Project Costs:		\$	1,500,000	Funded:		GF/Streets/CWFD/Utilities		Area: City-Wide							
Project Description:																	
To replace a twenty year old financial system with new generation software																	
Technology		\$	-	\$	-	\$	-	\$	1,500,000	\$	-	\$	-	\$	1,500,000		
Total Project:		\$	-	\$	-	\$	-	\$	1,500,000	\$	-	\$	-	\$	1,500,000		
Operating & Maintenance Costs:										\$ -							
Streets																	
ADA Accessibility		Total Project Costs:		Ongoing	Funded:		REET 1		Area: City-Wide								
Project Description:																	
This project is for upgrading sidewalks to ADA standards for the elderly and disabled.																	
Other Improvements-ADA	\$ 20,178	\$	2,377	\$	35,003	\$	4,602	\$	8,784	\$	100,000	\$	100,000	\$	370,944		
Total Project:	\$ 20,178	\$	2,377	\$	35,003	\$	4,602	\$	8,784	\$	100,000	\$	100,000	\$	370,944		
Operating & Maintenance Costs:										\$ -							
Street Preservation		Total Project Costs:		Ongoing	Funded:		Property Tax		Area: City-wide								
Project Description:																	
This is a sustainable street maintenance program to be funded annually with the use of property taxes.																	
Roadway Preservation	\$ 1,989,125	\$	987,800	\$	463,205	\$	566,198	\$	765,444	\$	1,793,746	\$	1,933,610	\$	2,086,837	\$	10,585,965
Total Project:	\$ 1,989,125	\$	987,800	\$	463,205	\$	566,198	\$	765,444	\$	1,793,746	\$	1,933,610	\$	2,086,837	\$	10,585,965
Operating & Maintenance Costs:										\$ -							
Lake and Everett Intersection Improvements		Total Project Costs:		\$	5,819,503	Funded:		PWTF Loans		Area: Northwest							
Project Description:																	
This project is design, permit, acquire Right of Way, and construct an intersection at Lake Road and SR-500(Everett)																	
Construction				\$	892,322	\$	4,827,181	\$	100,000					\$	5,819,503		
Total Project:	\$ -	\$	-	\$	-	\$	892,322	\$	4,827,181	\$	100,000	\$	-	\$	5,819,503		
Operating & Maintenance Costs:										\$ -							
38th Avenue Phase 3		Total Project Costs:		\$ 13,132,796		Funded:		Federal Funds		Area: Northwest							
Project Description:																	
This project is design, permit, acquire Right of Way, and construct a street from 192nd to Parker and improvements from Parker to Grass Valley																	
ROW/Professional Services	\$ 8,453,296			\$	-	\$	-	\$	1,279,500	\$	3,400,000			\$	13,132,796		
Total Project:	\$ 8,453,296	\$	-	\$	-	\$	-	\$	1,279,500	\$	3,400,000	\$	-	\$	13,132,796		
Operating & Maintenance Costs:										\$ -							
Traffic Signal Controller Upgrades		Total Project Costs:		\$	232,000	Funded:		Street Fund/State grant		Area: Northwest							
Project Description:																	
Integrate the City's traffic signals with Clark County's Central Traffic System to provide uniformity and consistency with various transportation cooridors having shared jurisdictions.																	
Equipment	\$ -			\$	-	\$	-	\$	232,000					\$	232,000		
Total Project:	\$ -	\$	-	\$	-	\$	-	\$	232,000	\$	-	\$	-	\$	232,000		
Operating & Maintenance Costs:										\$ -							
NW Brady & Grand Ridge Intersection Improvements		Total Project Costs:		\$	75,000	Funded:		Street Fund		Area: Northwest							
Project Description:																	
Evaluate options to potentially ehance sight distance, improve illumination or make other safety related improvements.																	
Construction	\$ -			\$	-	\$	-	\$	75,000					\$	75,000		
Total Project:	\$ -	\$	-	\$	-	\$	-	\$	75,000	\$	-	\$	-	\$	75,000		
Operating & Maintenance Costs:										\$ -							

Capital Program		Budget					Capital Plan		
Projects	Prior Years	2017	2018	2019	2020	FY 2021-2022	FY 2023-2024	FY 2025-2026	Total
NW 6th Avenue Diet		Total Project Costs: \$		75,000	Funded:	Street Fund		Area:	Northwest
Project Description:									
Convert the existing four-lane roadway segment to a three lane segment consisting of two through lanes and a center two way turn lane									
Construction	\$	-		\$	-	\$	-	75,000	\$ 75,000
Total Project:	\$	-	\$	-	\$	-	\$	-	75,000
Operating & Maintenance Costs:									\$ -
NW 12th Ave CDBG Project		Total Project Costs: \$		415,000	Funded:	CDBG Grant/GF/Water Rates		Area:	Northwest
Project Description:									
Improve NW 12th Ave to include new asphalt and sidewalks as well as waterline improvements.									
Construction	\$	-		\$	-	\$	-	306,000	\$ 306,000
Waterline	\$	-		\$	-	\$	-	109,000	\$ 109,000
Total Project:	\$	-	\$	-	\$	-	\$	-	415,000
Operating & Maintenance Costs:									\$ -
NE 3rd Ave Bridge Seismic Retrofit		Total Project Costs: \$		1,703,139	Funded:	Grant/General Fund		Area:	Southeast
Project Description:									
This project is funded by the State to bring the bridge up to Seismic standards.									
Construction			\$	8,139		\$		1,695,000	\$ 1,703,139
Total Project:	\$	-	\$	-	\$	8,139		\$	1,695,000
Operating & Maintenance Costs:									\$ -
Trailer Mounted Attenuator		Total Project Costs: \$		35,000	Funded:	Streets/Stormwater/Water/Sewer		Area:	City-wide
Project Description:									
This is a trailer mounted traffic attenuator or crash impact cushion with mounted arrow boards for the purpose of providing extra safety precautions for operating crews									
Equipment			\$	-		\$		35,000	\$ 35,000
Total Project:	\$	-	\$	-	\$	-		\$	35,000
Operating & Maintenance Costs:									\$ -
Parks and Recreation									
Dog Park Partnership		TBD	Funded:		REET 2		Area:		Southeast
Project Description:									
This project is a partnership between the City of Camas, City of Washougal, Port of Camas/Washougal and Dog PAWS.									
Improvements						\$		60,000	\$ 50,000
Total Project:	\$	-	\$	-	\$	-		\$	60,000
Operating & Maintenance Costs:							TBD	TBD	\$ -
Open Space/Trails/Park Upgrades		Total Project Costs:		ongoing	Funded:	REET 2		Area:	City-wide
Project Description:									
This project is a placeholder for projects in the Parks Master Plan.									
Trails	\$	277,527	\$	17,789		\$		135,000	\$ 275,000
Open Space	\$	219,000	\$	1,370	\$	72,834	\$	8,055	\$ 179,823
Park Upgrades	\$	94,540	\$	105	\$	5,229	\$	3,936	
Total Project:	\$	591,067	\$	19,263	\$	78,063	\$	34,138	\$ 179,823
Operating & Maintenance Costs:							TBD	TBD	\$ -
Wildlife League/Boat Launch		Total Project Costs: \$		275,000	Funded:	Park Impact Fees		Area:	North
Project Description:									
Review options for improving the boat launch and complete preliminary plas to support grant applications									
Design, Permitting and Construction		\$		3,153	\$	-		\$	271,847
Total Project:	\$	-	\$	-	\$	3,153		\$	271,847
Operating & Maintenance Costs:							TBD	TBD	\$ -
East Lake Trail		Total Project Costs: \$		225,386	Funded:	Park Impact Fees		Area:	Northeast
Project Description:									
This project is to build a trail on the East side of Lacamas Lake as part of the Lacamas Lake Trail Loop									
Design, Permitting and Construction	\$	-	\$	48,418	\$	1,968	\$	-	\$ 175,000
Total Project:	\$	-	\$	-	\$	48,418	\$	1,968	\$ -
Operating & Maintenance Costs:							TBD	TBD	\$ -

Capital Program		Budget				Capital Plan			
Projects	Prior Years	2017	2018	2019	2020	FY 2021-2022	FY 2023-2024	FY 2025-2026	Total
Parklands to Heritage Trail		Total Project Costs:		\$ 426,748	Funded:		Park Impact Fees		Area: Northwest
Project Description:									
This project is a partnership with new development to link Camas Meadows Drive thru construction of a new trail to the Heritage Trail.									
Design, Permitting and Construction	\$	6,543	\$ 23,340	\$ 1,748	\$ 2,213	\$ 392,904			\$ 426,748
Total Project:	\$ -	\$ 6,543	\$ 23,340	\$ 1,748	\$ 2,213	\$ 392,904	\$ -	\$ -	\$ 426,748
Operating & Maintenance Costs:						TBD	TBD	\$ -	
Crown Park Improvements		Total Project Costs:		TBD	Funded:		REET 2		Area: Central
Project Description:									
In 2022, the City is planning to build restrooms and a sport court at Crown Park.									
Park Upgrades	\$	20,750	\$ 96,626	\$ 298,399	\$ -	\$ 450,000	\$ 5,200,000		\$ 6,065,775
Total Project:	\$ 20,750	\$ -	\$ 96,626	\$ 298,399	\$ -	\$ 450,000	\$ 5,200,000	\$ -	\$ 6,065,775
Operating & Maintenance Costs:						TBD	TBD	\$ -	
Skate Park		Total Project Costs:		\$ 75,000	Funded:		REET2, donations and Washougal		Area: Southeast
Project Description:									
The project is to design and construct enhancements to the skate park on 3rd Avenue.									
Design, Permitting and Construction	\$	-	\$ -	\$ -	\$ -	\$ 75,000			\$ 75,000
Total Project:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -		\$ 75,000
Operating & Maintenance Costs:						TBD	TBD	\$ -	
Community Center Renovation		\$ 500,000	Funded:		REET 2		Area:		Southeast
Project Description:									
This project will update the Community Center with new flooring, paint, and new kitchen remodel.									
CC Center Improvements	\$	2,226				\$ 500,000			\$ 502,226
Total Project:	\$ -	\$ 2,226	\$ -			\$ 500,000	\$ -	\$ -	\$ 502,226
Operating & Maintenance Costs:						TBD	TBD	\$ -	
Legacy Lands		Total Project Costs:		\$ 15,307,709	Funded:		Park Impact Fees, REET, GO Bonds		Area: North
Project Description:									
This project is to acquire a potenial North Shore park lands, provide maintenance to historical structures and the next phase will be to provide access to the public as open space and develop									
Land	\$	9,945	\$ 1,104,587	\$ 4,001,029	\$ 9,692,148	\$ 500,000			\$ 15,307,709
Other Improvements									\$ -
Total Project:	\$ -	\$ 9,945	\$ 1,104,587	\$ 4,001,029	\$ 9,692,148	\$ 500,000	\$ -	\$ -	\$ 15,307,709
Operating & Maintenance Costs:								\$ -	
Currie Trail		Total Project Costs:		\$ 2,887,016	Funded:		REET2, Park Impact Fees, RCO Grant		Area: North
Project Description:									
This project is to build a trail on the North Shore of Lacamas Lake in partnership with Clark County and assumes grant funding									
Design, Permitting and Construction	\$	15,019	\$ 11,997	\$ -	\$ -	\$ 2,860,000			\$ 2,887,016
Total Project:	\$ -	\$ 15,019	\$ 11,997	\$ -	\$ -	\$ 2,860,000	\$ -		\$ 2,887,016
Operating & Maintenance Costs:						TBD	TBD	TBD	\$ -
Downtown Trail		TBD	Funded:		REET 2		Area:		Central
Project Description:									
This budget is anticipating a possible land donation for a downtown trail. The budget will fund improvements to upgrade the trail to City standards.									
Trail Improvements	\$	7,000				\$ 250,000	\$ 1,000,000		\$ 1,257,000
Total Project:	\$ -	\$ 7,000	\$ -			\$ 250,000	\$ 1,000,000	\$ -	\$ 1,257,000
Operating & Maintenance Costs:						TBD	TBD	\$ -	
Grass Valley Park Improvements		Total Project Costs:		\$ 45,000	Funded:		General Fund		Area: Northwest
Project Description:									
This project is fund improvements to Grass Valley Park Tennis Courts									
Design, Permitting and Construction	\$	-	\$ -	\$ -	\$ -	\$ 45,000			\$ 45,000
Total Project:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -		\$ 45,000
Operating & Maintenance Costs:						TBD	TBD	TBD	\$ -
NE 3rd Ave Trail Improvements		Total Project Costs:		\$ 75,000	Funded:		REET2, Park Impact Fees, RCO Grant		Area: Southeast
Project Description:									
This project is to build a restroom and improve the parking lot at the Lacamas Creek Trailhead on 3rd Ave.									
Design, Permitting and Construction	\$	-	\$ -	\$ -	\$ -	\$ 75,000			\$ 75,000
Total Project:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -		\$ 75,000
Operating & Maintenance Costs:						TBD	TBD	TBD	\$ -

Capital Program		Budget				Capital Plan			
Projects	Prior Years	2017	2018	2019	2020	FY 2021-2022	FY 2023-2024	FY 2025-2026	Total
Louis Bloch Park Improvement		Total Project Costs: \$ 250,000				Funded: General Fund	Area: Central		
Project Description:									
This project is to remove all bleachers and asphalt within fenced area and replace with concrete surfaces and new bleachers which are ADA accessible.									
Design, Permitting and Construction	\$ -	\$ -	\$ -	\$ -	\$ -	250,000			\$ 250,000
Total Project:	\$ -	\$ -	\$ -	\$ -	\$ -	250,000	\$ -		\$ 250,000
Operating & Maintenance Costs:						TBD	TBD	TBD	\$ -
Park Maintenance Equipment		Total Project Costs: ongoing				Funded: General Fund	Area: City-wide		
Project Description:									
This ongoing to fund new or upsized replacement equipment for the growing park system.									
Equipment	\$ -	\$ -	\$ 324,436	\$ -	\$ -	150,000			\$ 474,436
Total Project:	\$ -	\$ -	\$ 324,436	\$ -	\$ -	150,000	\$ -		\$ 474,436
Operating & Maintenance Costs:						TBD	TBD	TBD	\$ -
Fallen Leaf Lake Improvements		TBD	Funded: REET 2				Area: Northeast		
Project Description:									
This project is to improve assessibility to the park and improve ADA access as well.									
Fallen Leaf Lake Improvem	\$ 39,711					\$ 1,075,000		\$ 1,575,000	\$ 2,689,711
Total Project:	\$ 39,711	\$ -	\$ -			\$ 1,075,000	\$ -	\$ 1,575,000	\$ 2,689,711
Operating & Maintenance Costs:							TBD	TBD	\$ -
Stormwater									
Ostenson Canyon Road Repair		Total Project Costs: \$ 242,737				Funded: Storm Water Rates	Area: Central		
Project Description:									
This project is to repair a road with long-term storm damage. This will fund to complete design and prepare a bid package for construction of the repair necessary to fix the road and to prevent									
	\$ -	\$ -	\$ -	\$ 42,737	\$ -	200,000			\$ 242,737
Operating & Maintenance Costs:							TBD	TBD	\$ -
Parker Estates Stormwater Design and Construction		Total Project Costs: \$ 249,980				Funded: Storm Water Rates	Area: Northwest		
Project Description:									
This project is to design and rehabilitate an existing stormwater facility to replace one which has been overgrown and damaged by beavers.									
	\$ -	\$ -	\$ -	\$ 49,980	\$ -	200,000			\$ 249,980
Operating & Maintenance Costs:							TBD	TBD	\$ -
Dam Improvements		Total Project Costs: \$ 150,000				Funded: Storm Water Rates	Area: Northwest		
Project Description:									
Mechanical upgrade improvements to the Lacamas Lake Dams, removal of unnecessary equipment and hydraulic analysis.									
	\$ -	\$ -	\$ -	\$ -	\$ -	150,000	\$ -	\$ -	\$ 150,000
Operating & Maintenance Costs:							TBD	TBD	\$ -
Lake Water Quality		Total Project Costs: ongoing				Funded: Storm Water Rates	Area: Northwest		
Project Description:									
Provide funding for staff to work with Clark County, State and Federal agencies, and develop a short-term and long-term strategy to improve and manage water quality of Lacamas, Fallen Leaf, a									
	\$ -	\$ -	\$ -		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Operating & Maintenance Costs:							TBD	TBD	\$ -
Stormwater Equipment		Total Project Costs: ongoing				Funded: Storm Water Rates	Area: City-wide		
Project Description:									
This will fund new or upsized replacement equipment for the growing stormwater system.									
	\$ -	\$ -	\$ 168,199	\$ -	\$ -	125,000	\$ -	\$ -	\$ 293,199
Operating & Maintenance Costs:							TBD	TBD	\$ -
Water									
Lower Prune Hill Booster Station		Total Project Costs: \$ 2,322,380				Funded: Rev Bond, SDCs	Area: Central		
Project Description:									
This project will replace existing infrastructure to add pumping capacity to the water system that will serve future growth.									
Construction			\$ 67,668	\$ 154,712	\$ 2,100,000				\$ 2,322,380
	\$ -	\$ -	\$ 67,668	\$ 154,712	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,322,380
Operating & Maintenance Costs:							TBD	TBD	\$ -

Capital Program		Budget				Capital Plan				
Projects	Prior Years	2017	2018	2019	2020	FY 2021-2022	FY 2023-2024	FY 2025-2026	Total	
Well 6/14 Waterline Transmission Project		Total Project Costs:		\$ 553,776	Funded:	SDCs	Area:		Southeast	
Project Description:		Design and construct Well 6/14 Waterline Transmission Line to enable additional pumping capacity from each well.								
Well 6/14 Transmission		\$	54,299	\$ 24,206	\$ 271	\$ 475,000			\$ 553,776	
		\$ -	\$ 54,299	\$ 24,206	\$ 271	\$ 475,000	\$ -	\$ -	\$ 553,776	
Operating & Maintenance Costs:						TBD		TBD	\$ -	
Meter Replacement Project		Total Project Costs:		Ongoing	Funded:	Water Rates	Area:		City-wide	
Project Description:		The City is in the process of replacing all water meters with radio read meters. Expense of this project will be offset by staff time savings.								
		\$ -	\$ 218,050	\$ 266,731	\$ 237,971	\$ -	\$ 550,000	\$ 550,000	\$ 550,000	\$ 2,372,753
Operating & Maintenance Costs:				\$ -					\$ -	
343 Zone Supply Transmission Line		Total Project Costs:		\$ 2,214,475	Funded:	Revenue Bond	Area:		Central	
Project Description:		This project is to construct a new water transmission main to help move water from Washougal Wellfield to the Angelo Booster Station located near Fallen Leaf Park which then pumps water to the Angelo Booster Station.								
Construction		\$	-	\$ -	\$ 324,475	\$ 1,890,000			\$ 2,214,475	
		\$ -	\$ -	\$ -	\$ 324,475	\$ 1,890,000	\$ -	\$ -	\$ 2,214,475	
Operating & Maintenance Costs:						TBD		TBD	\$ -	
Forest Home Booster Station Design		Total Project Costs:		\$ 600,000	Funded:	Revenue Bond	Area:		Southwest	
Project Description:		This project will complete the design and bid package to construct a new water booster station to replace the existing one which has reached its useful life.								
Construction				\$ -	\$ -	\$ 600,000			\$ 600,000	
		\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	
Operating & Maintenance Costs:						TBD		TBD	\$ -	
343 Zone Reservoir		Total Project Costs:		\$ 540,000	Funded:	Rev Bond, SDCs	Area:		Central	
Project Description:		This project will analyze options and locations for design and construction of a new reservoir in 343 zone.								
Construction					\$	540,000			\$ 540,000	
		\$ -	\$ -	\$ -	\$ -	\$ 540,000	\$ -	\$ -	\$ 540,000	
Operating & Maintenance Costs:						TBD		TBD	\$ -	
Washougal River Wellfield Improvements		Total Project Costs:		\$ 100,000	Funded:	Water Rates	Area:		Southeast	
Project Description:		This project is to maximize the amount of water pulled from existing Washougal River wellfield								
Construction				\$ -	\$ -	\$ 100,000			\$ 100,000	
		\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	
Operating & Maintenance Costs:						TBD		TBD	\$ -	
11th Circle to Brady Watermain		Total Project Costs:		\$ 275,000	Funded:	Water Rates	Area:		Northwest	
Project Description:		This will add a waterline between 11th Circle and Brady Road to improve fire flows and system redundancy in the surrounding area.								
Construction				\$ -	\$ -	\$ 275,000			\$ 275,000	
		\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ 275,000	
Operating & Maintenance Costs:						TBD		TBD	\$ -	
Dallas Street Water Transmission - 3rd Ave to Railroad		Total Project Costs:		\$ 100,000	Funded:	Water Rates	Area:		Central	
Project Description:		Replaces old and undersized waterline on Dallas Street between 3rd Avenue and the Railroad Tracks. The project will improve fire flows and system redundancy in the surrounding areas.								
Construction				\$ -	\$ -	\$ 100,000			\$ 100,000	
		\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	
Operating & Maintenance Costs:						TBD		TBD	\$ -	
Sewer										
Lacamas Creek Pump Station		Total Project Costs:		\$ 4,206,670	Funded:	Revenue Bond	Area:		Southeast	
Project Description:		This project is for design, relocation and expansion of the Lacamas Creek Pump Station. This project adds capacity as well as safeguards Lacamas Creek.								
		\$ -	\$ -	\$ 291,366	\$ 472,287	\$ 3,343,016	\$ 100,000	\$ -	\$ -	\$ 4,206,670
Operating & Maintenance Costs:						TBD		TBD	\$ -	



Capital purchases differ from operating expenses in that these purchases typically occur periodically and are spent over multiple years. Operating expenses cover items such as payroll, office supplies, and services. Capital expenditures on the other hand include items such as police cars, heavy equipment, land acquisition, construction or improvement to buildings.

Although capital expenditures are not directly related to operations of the City, over time capital projects can have a significant impact on operating revenues and expenses. Therefore, the City evaluates capital expenditures on a project-by-project basis to determine any impact on the operating budget. For example, as the City built the Lacamas Lodge Community Center, staff planned for ongoing operating costs and programming for the building. Costs such as custodial services, security, utilities, and supplies needed to be estimated and budgeted accordingly.





## Capital Funds: Real Estate Excise Tax (REET)

### Purpose

To be used for design and construction of governmental capital projects. The Real Estate Excise Tax may only fund projects that are identified as part of the City's Capital Improvement Plan. The City's street projects, park projects, and general governmental projects are funded through the Real Estate Excise Tax Capital Fund.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Repairing roofs on the Library, City Hall and the Police Station
- ADA ramps on several sidewalks
- Design and Right of Way acquisition for Larkspur Street
- Design work on trails near Lacamas Lake

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The REET Fund has among its goals for the biennium the following key goals with current resources:

- Major maintenance to City Facilities
- Design and right-of-way for Phase 3 of 38th Avenue improvements
- Designing the 3rd Avenue Trailhead
- Acquiring Open Space
- Legacy Lands debt payments

### Trends and Future Issues

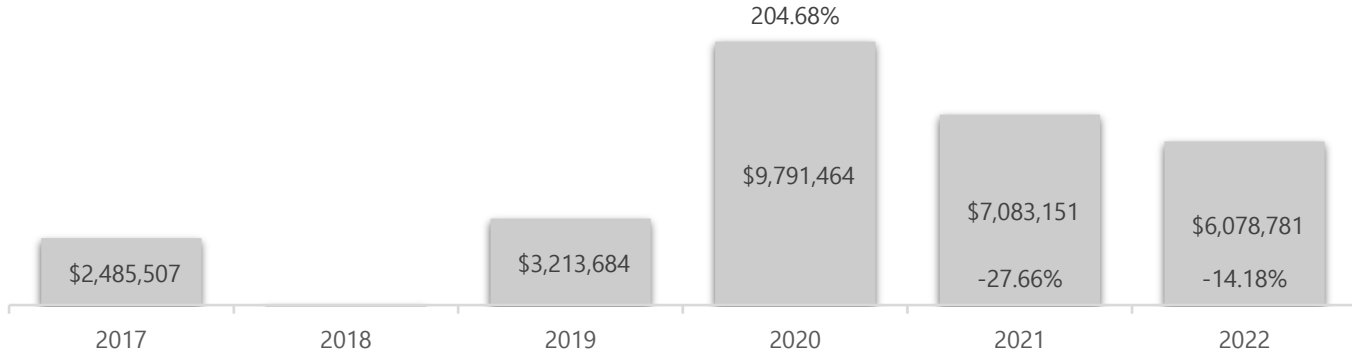
The top issues facing the REET Fund include:

- Developing a Facilities Plan for the City
- Updating the financial policy on the Real Estate Excise Tax
- Preparing for the City-wide Capital Improvement Plan
- Conversion to a new Asset Management system in 2021-2022

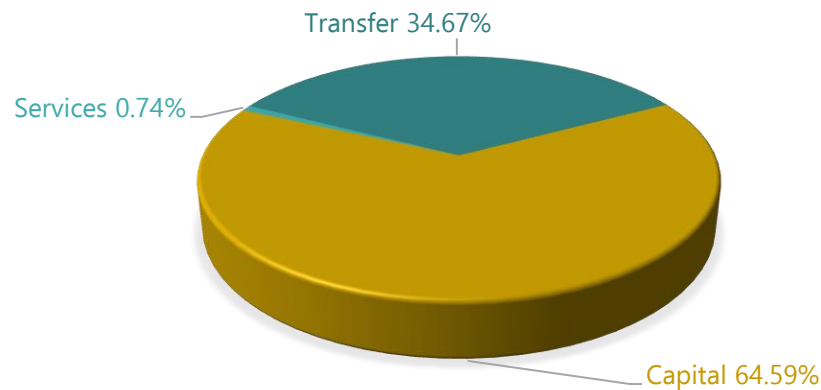




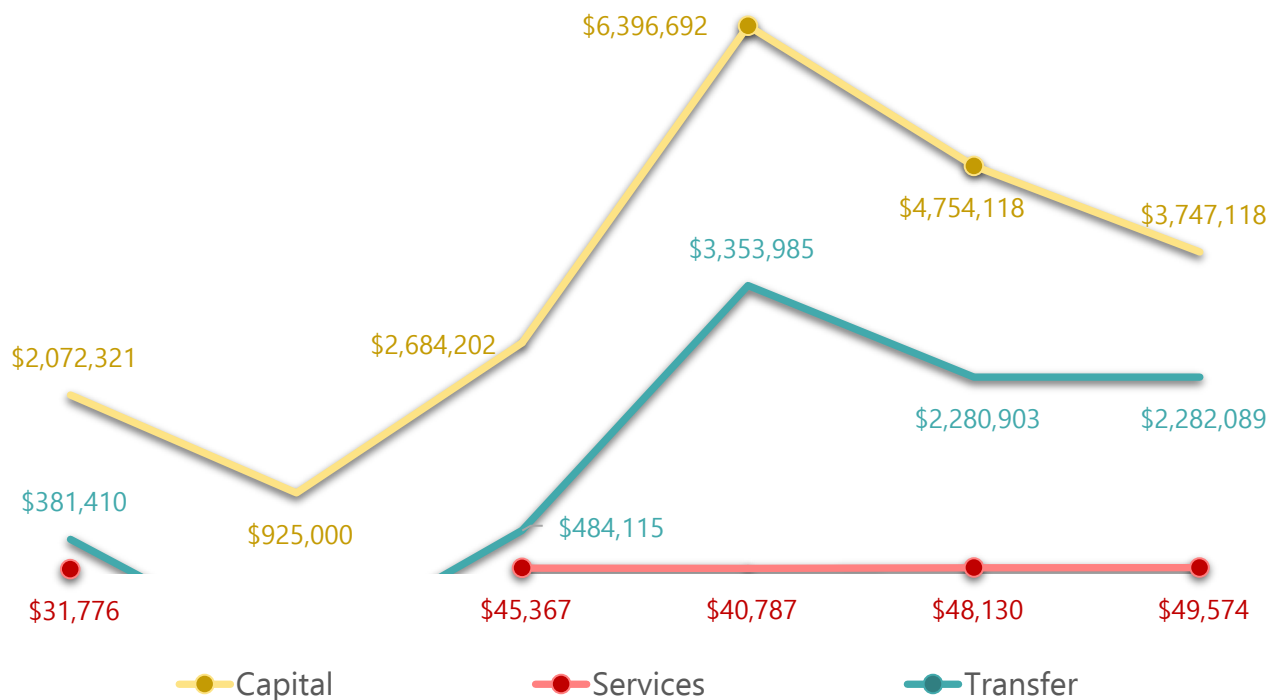
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Revenue Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
300.00.318.340.00	Real Estate Excise Tax (1st Qtr)	\$ 968,101	\$ 1,065,818	\$ 1,181,896	\$ 1,583,995	\$ 1,087,322	\$ 1,848,881	\$ 1,583,995
300.00.318.350.00	Real Estate Excise Tax (2nd Qtr - Parks)	\$ 968,101	\$ 1,065,818	\$ 1,181,896	\$ 1,580,349	\$ 1,079,605	\$ 1,845,811	\$ 1,580,349
	<b>Total Taxes</b>	<b>\$ 1,936,202</b>	<b>\$ 2,131,636</b>	<b>\$ 2,363,791</b>	<b>\$ 3,164,344</b>	<b>\$ 2,166,927</b>	<b>\$ 3,694,692</b>	<b>\$ 3,164,344</b>
300.00.333.140.00	CDBG	\$ 8,665	\$ 357,413	\$ 54,781		\$ 255,000	\$ 255,000	
300.00.334.036.00	State Grant - Bridge Retrofit		\$ 39,762	\$ 420,115	\$ 10,186	\$ 2,917,118	\$ 100,000	\$ 2,817,118
300.00.334.000.00	State Grant - Brady				\$ 50,024			
	<b>Total Intergovernmental</b>	<b>\$ 8,665</b>	<b>\$ 397,174</b>	<b>\$ 474,897</b>	<b>\$ 60,210</b>	<b>\$ 3,172,118</b>	<b>\$ 355,000</b>	<b>\$ 2,817,118</b>
300.00.361.110.00	Investment Earnings	\$ 47,063	\$ 80,992	\$ 123,761	\$ 159,421	\$ 256,320	\$ 94,484	\$ 97,319
300.00.398.000.00	Insurance Recovies						\$ 70,000	
300.00.367.110.00	Donations & Contributions	50						
	<b>Total Miscellaneous Revenue</b>	<b>\$ 47,113</b>	<b>\$ 80,992</b>	<b>\$ 123,761</b>	<b>\$ 159,421</b>	<b>\$ 256,320</b>	<b>\$ 164,484</b>	<b>\$ 97,319</b>
300.00.397.001.41	Operating Transfers	\$ 38,599	\$ 59,843	\$ 44,392	\$ 29,025	\$ 51,000	\$ 93,817	
300.00.397.112.00	Operating Transfer - Street Preservation		\$ 4,523					
300.00.397.424.00	Operatating Transfers - W/S	\$ 85,897	\$ 496,162			\$ 109,000	\$ 109,000	
	<b>Total Transfers</b>	<b>\$ 124,496</b>	<b>\$ 560,528</b>	<b>\$ 44,392</b>	<b>\$ 29,025</b>	<b>\$ 160,000</b>	<b>\$ 202,817</b>	<b>\$ -</b>
	<b>Total REET Tax Fund Revenue</b>	<b>\$ 2,116,476</b>	<b>\$ 3,170,330</b>	<b>\$ 3,006,841</b>	<b>\$ 3,412,999</b>	<b>\$ 5,755,365</b>	<b>\$ 4,416,993</b>	<b>\$ 6,078,781</b>

## Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
300.00.594.760.41	Professional Ser-Indirects	\$ 31,702	\$ 44,044	\$ 6,789	\$ 40,489	\$ 48,130	\$ 316,224	\$ 49,574
	<b>Services</b>	<b>\$ 31,702</b>	<b>\$ 44,044</b>	<b>\$ 6,789</b>	<b>\$ 40,489</b>	<b>\$ 48,130</b>	<b>\$ 316,224</b>	<b>\$ 49,574</b>
300.00.594.640.61	Land Acquisition-Pac Rim Intersection	\$ 4,378	\$ 31,586					
300.00.594.765.61	North Shore Land Acquisition	\$ 9,945						
300.00.595.320.65	Dalles Street - CDBG	\$ 35,133	\$ 564,264	\$ 20,331				
300.00.595.330.65	Adams Street - CDBG		\$ 377,069	\$ 27,483				
300.00.595.340.65	NW 12th Ave - CDBG					\$ 415,000		
300.00.594.181.62	Major Building Maintenance			\$ 104,052	\$ 52,995			
300.00.594.762.61	Land-Open Space, Trails, Park	\$ 19,264	\$ 78,063	\$ 34,138	\$ 296,809	\$ 255,000		\$ 255,000
300.00.594.761.65	Wayfinding Signs		\$ 53	\$ 6,950	\$ -			
300.00.594.762.63	Skate Park Improvements			\$ -				\$ 75,000
300.00.594.768.62	Community Center Renovation	\$ 2,226		\$ -				
300.00.594.760.63	Other Imp-ADA Ramps		\$ 29,429	\$ 4,602	\$ 16,069	\$ 132,000		\$ 50,000
300.00.594.761.63	Other Imp-Fallen Leaf Lake							
300.00.594.763.63	Other Imp-Heritage Trail Park	\$ 121,441	\$ 9,075	\$ -				
300.00.594.765.63	Mill Ditch Trail	\$ 7,000	\$ 661	\$ 13,501		\$ 225,000		
300.00.594.760.65	Constr-Cooper's View Park		\$ 3,821					
300.00.594.767.63	Crown Park Improvements		\$ 96,626	\$ 298,399				\$ 450,000
300.00.594.768.63	Curry Trail		\$ 11,997	\$ -		\$ 960,000		\$ -
300.00.595.300.65	Constr-Franklin Street North	\$ 20,119						
300.00.595.300.65	NE 3rd Ave Bridge Seismic Retrofit		\$ 56,432	\$ 502,598	\$ 118,411	\$ 2,917,118		\$ 2,917,118
300.00.595.310.65	Construction - Larkspur			\$ 107,291				
300.00.594.764.63	3rd Ave Trailhead Design and Permit			\$ -		\$ 75,000		
300.00.595.310.65	Constr-Franklin Street South							
	<b>Capital</b>	<b>\$ 219,505</b>	<b>\$ 1,259,075</b>	<b>\$ 1,119,345</b>	<b>\$ 484,283</b>	<b>\$ 4,979,118</b>	<b>\$ -</b>	<b>\$ 3,747,118</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
300.00.597.000.00	Operating Transfers Out					\$ 131,000		
300.00.597.112.00	Operating Transfer Out-Streets		\$ 29,407					
300.00.597.302.00	Operating Transfer Out - TIF	\$ 318,244						
300.00.597.301.00	Operating Transfer Out-PIF	\$ 759,420						
300.00.597.303.00	Operating Transfer Out - FIF	\$ 100,726						
300.00.597.315.00	Operating Transfer Out-Brady				\$ 340,729	\$ 300,000		
300.00.597.319.00	Operating Transfer to Larkspur	\$ 126,892	\$ (126,632)					
300.00.597.316.00	Operating Transfer Out - 6th	\$ 75,469						
300.00.597.318.00	Operating Transfer to 318		\$ 632,003	\$ 45,631	\$ 48,311	\$ 639,874		\$ 500,000
300.00.597.320.00	Operating Transfer to 320				\$ 4,012			
300.00.597.240.00	Operating Transfer Out-Debt	\$ 63,165	\$ 63,163	\$ 408,915	\$ 608,381	\$ 691,199		\$ 1,513,556
<b>Transfers</b>		<b>\$ 1,443,916</b>	<b>\$ 597,941</b>	<b>\$ 454,546</b>	<b>\$ 1,001,432</b>	<b>\$ 1,762,073</b>	<b>\$ -</b>	<b>\$ 2,013,556</b>
<b>Total REET Capital Fund</b>		<b>\$ 1,695,123</b>	<b>\$ 1,901,060</b>	<b>\$ 1,580,681</b>	<b>\$ 1,526,204</b>	<b>\$ 6,789,321</b>	<b>\$ 316,224</b>	<b>\$ 5,810,248</b>

## Capital Funds: Park Impact Fees (PIF)

### Purpose

To be used for design and construction of park capital projects related to residential growth. The Park Impact Fees may only fund projects that are identified as part of the City's Park Plan and the fees must be spent within ten years. The City's park projects built with Park Impact Fees include the Lacamas Lodge, Legacy Lands, and neighborhood trails.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Work began on developing both the East Lake Trail and the Parklands to Heritage Trail
- Signage for the Cooper's View Park was completed
- Funding the debt obligation of the Lacamas Lake Lodge
- Completed the Parks Capital Improvement Plan and updated the Park Impact Fees for the first time in over ten years

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The PIF Fund has among its goals for the biennium the following key goals with current resources:

- Complete the East Lake Trail
- Complete the Parklands to Heritage Trail
- Acquire signage for the Wildlife League property
- Continue funding some of the debt obligation for Lacamas Lake Lodge and the Legacy Lands project

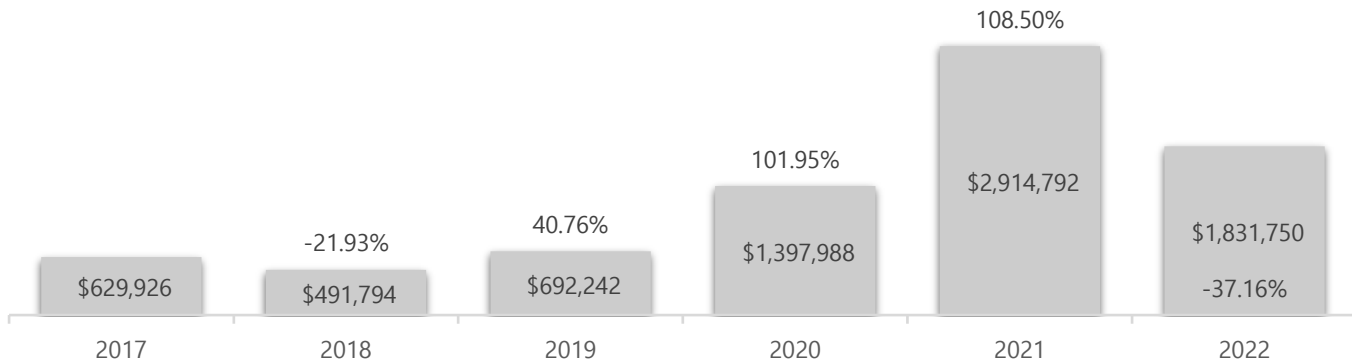
### Trends and Future Issues

The top issues facing the PIF Fund include:

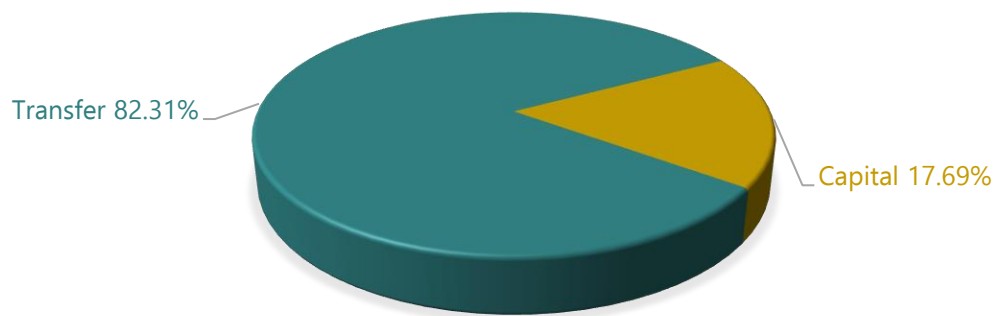
- Managing park impact fee credit
- Conversion to a new Asset Management system in 2021-2022



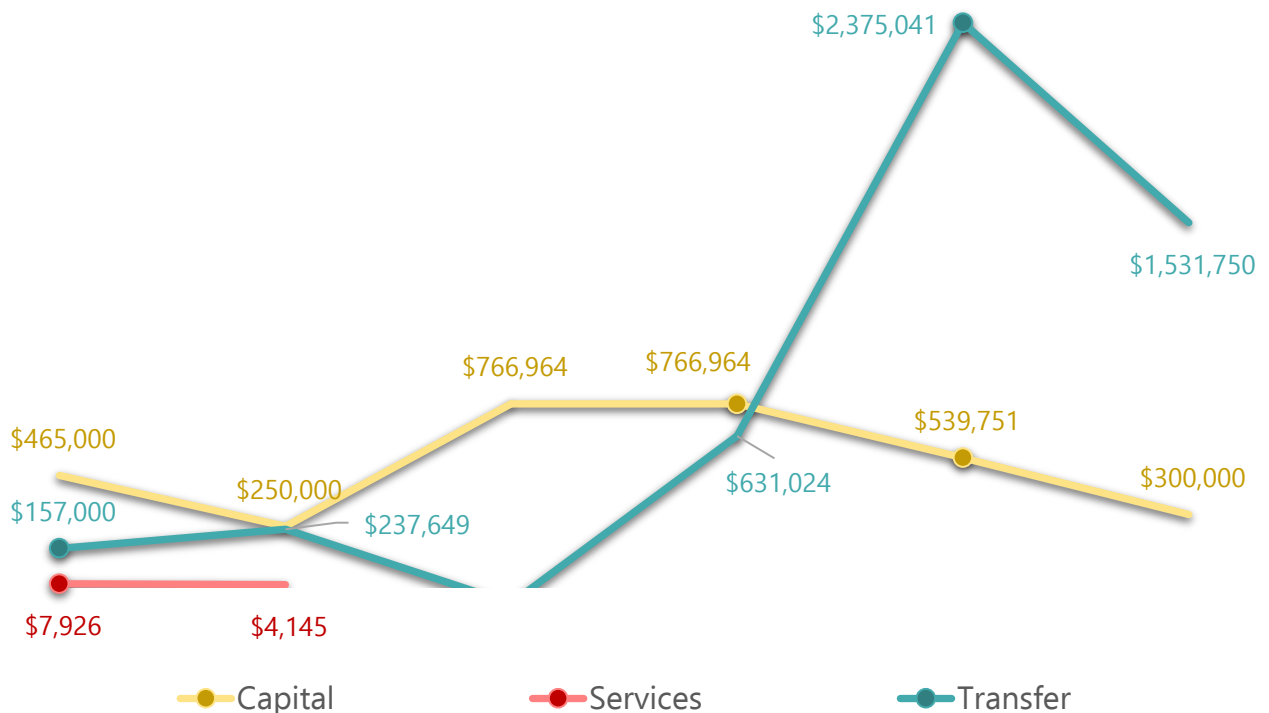
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
301.00.345.850.00	Impact Fees-Parks	\$ 675,299	\$ 468,763	\$ 1,572,667	\$ 2,575,668	\$ 2,004,394	\$ 1,718,886	\$ 1,257,958
301.00.361.110.00	Interest Earnings	\$ 6,920	\$ 21,695	\$ 44,302	\$ 71,670	\$ 91,569	\$ 51,987	\$ 53,547
<b>Total Park Impact Fee Fund Revenue</b>		<b>\$ 1,442,440</b>	<b>\$ 490,458</b>	<b>\$ 1,616,969</b>	<b>\$ 2,647,339</b>	<b>\$ 2,095,963</b>	<b>\$ 1,770,873</b>	<b>\$ 1,311,504</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
301.00.594.761.63	Parklands Trail	\$ 6,543	\$ 23,340	\$ 1,748	\$ 2,213	\$ 92,904	\$ -	\$ 300,000
301.00.594.762.61	North Shore Park Acquisition		\$ 3,153	\$ -		\$ 271,847	\$ -	
301.00.594.763.63	North Shore Trail(East Lake Trail)	\$ 15,019	\$ 48,418	\$ 1,968		\$ 175,000	\$ -	
	<b>Capital</b>	<b>\$ 21,562</b>	<b>\$ 74,912</b>	<b>\$ 3,715</b>	<b>\$ 2,213</b>	<b>\$ 539,751</b>	<b>\$ -</b>	<b>\$ 300,000</b>
301.00.597.240.00	Operating Transfer to 240	\$ 157,000	\$ 157,825	\$ 431,876	\$ 631,024	\$ 713,580	\$ 713,580	\$ 1,531,750
<b>Total PIF Fund</b>		<b>\$ 178,562</b>	<b>\$ 232,737</b>	<b>\$ 435,591</b>	<b>\$ 633,237</b>	<b>\$ 1,253,331</b>	<b>\$ 713,580</b>	<b>\$ 1,831,750</b>

## Capital Funds: Transportation Impact Fees (TIF)

### Purpose

To be used for design and construction of transportation capital projects related to urban growth. The Transportation Impact Fees may only fund projects that are identified as part of the City's Transportation Plan and the fees must be spent within ten years.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Paid scheduled debt obligations on select street projects

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The TIF Fund has among its goals for the biennium the following key goals with current resources:

- Continue to pay scheduled debt obligations on select street projects
- Pay debt service associated with the 2018 Limited Tax Obligation Bond for the construction of Larkspur and Brady Road
- Complete the Transportation Capital Improvement Plan and update the current Transportation Impact Fee rates



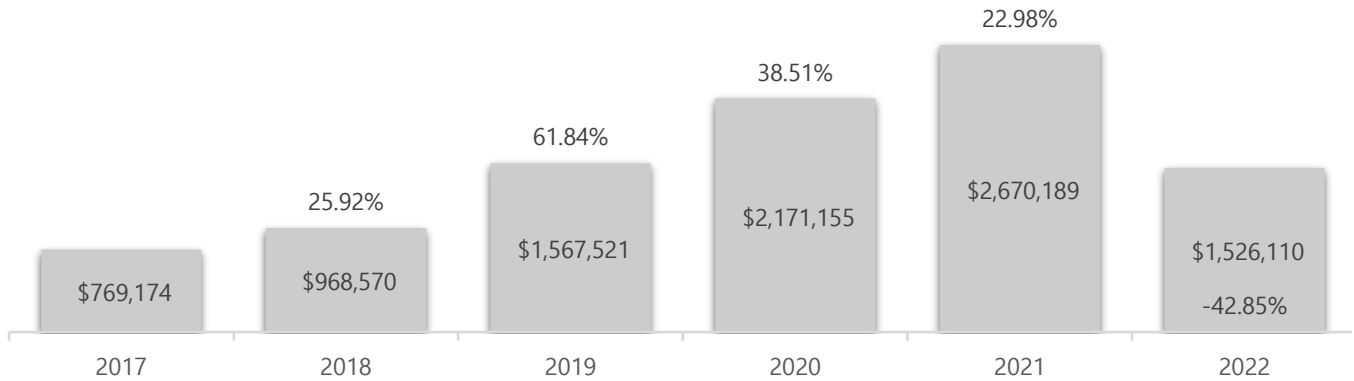
### Trends and Future Issues

The TIF Fund has among its goals for the biennium the following key goals with current resources:

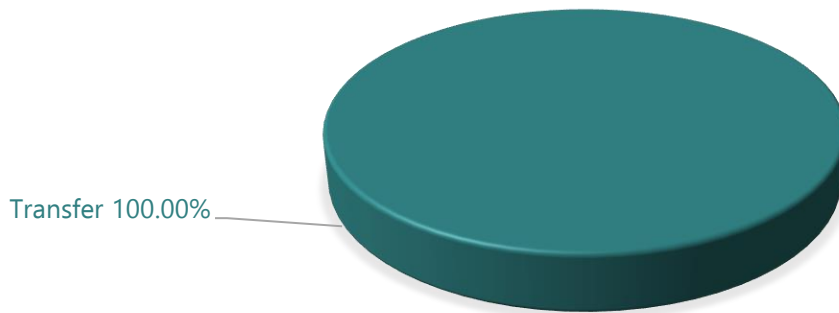
- Continue to pay scheduled debt obligations on select street projects
- Pay debt service associated with the 2018 Limited Tax Obligation Bond for the construction of Larkspur and Brady Road
- Complete the Transportation Capital Improvement Plan and update the current Transportation Impact Fee rates



### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
302.00.345.850.10	Impact Fees - Transport South	\$ 479,931	\$ 692,911	\$ 545,381	\$ 1,273,243	\$ 1,210,977	\$ 340,438	\$ 350,651
302.00.345.850.20	Impact Fees - Transport North	\$ 440,890	\$ 625,440	\$ 500,937	\$ 1,139,760	\$ 1,266,450	\$ 2,025,672	\$ 1,139,760
	<b>Total Charges for Services</b>	<b>\$ 920,821</b>	<b>\$ 1,318,351</b>	<b>\$ 1,046,318</b>	<b>\$ 2,413,003</b>	<b>\$ 2,477,427</b>	<b>\$ 2,366,110</b>	<b>\$ 1,490,411</b>
302.00.361.110.00	Interest Earnings	\$ 2,453	\$ 13,117	\$ 26,718	\$ 40,891	\$ 52,645	\$ 34,659	\$ 35,699
302.00.397.300.00	Transfer from REET	\$ 318,244						
	<b>Total TIF Fund Revenue</b>	<b>\$ 1,241,518</b>	<b>\$ 1,331,468</b>	<b>\$ 1,073,035</b>	<b>\$ 2,453,894</b>	<b>\$ 2,530,072</b>	<b>\$ 2,400,769</b>	<b>\$ 1,526,109</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
302.00.597.240.00	Operating Transfer to 240	\$ 730,665	\$ 668,926	\$ 771,559	\$ 775,680	\$ 836,063	\$ 836,063	\$ 945,542
302.00.597.313.00	Operating Transfer to 313					\$ 335,000	\$ 335,000	
	<b>Total TIF Fund</b>	<b>\$ 730,665</b>	<b>\$ 668,926</b>	<b>\$ 771,559</b>	<b>\$ 775,680</b>	<b>\$ 1,171,063</b>	<b>\$ 1,171,063</b>	<b>\$ 945,542</b>

## Capital Funds: Fire Impact Fees (FIF)

### Purpose

To be used for acquisition, design and construction of fire facilities including fire engines. The Fire Impact Fees may only fund projects that are identified as part of the City's Comprehensive Plan and the fees must be spent within ten years.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Fire Impact Fees are no longer exempt in structures with sprinkler systems
- Staff began work to update the Fire Facilities Capital Improvement Plan

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The FIF Fund has among its goals for the biennium the following key goals with current resources:

- To complete the Fire Facilities Capital Improvement Plan
- Update the Fire Impact Fee Structure and Rate

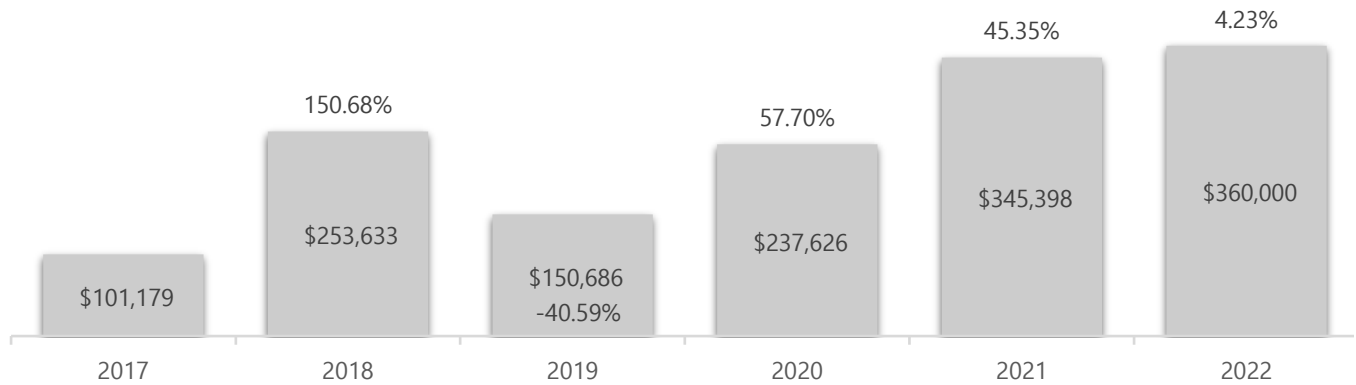
### Trends and Future Issues

The top issues facing the FIF Fund include:

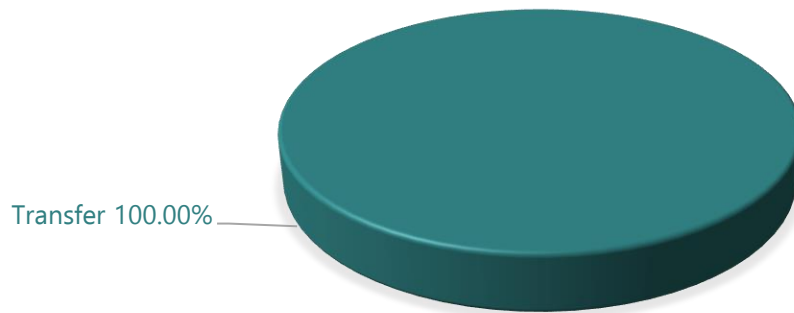
- With the CWFD as a merged fire department, both Camas and Washougal will take a collaborative approach in completing the Capital Improvement Plan for both jurisdictions with two separate zones, one for each city.
- Fire Impact Fees will need to be adequate to meet future growth.
- Conversion to a new asset management system in 2021-2022.



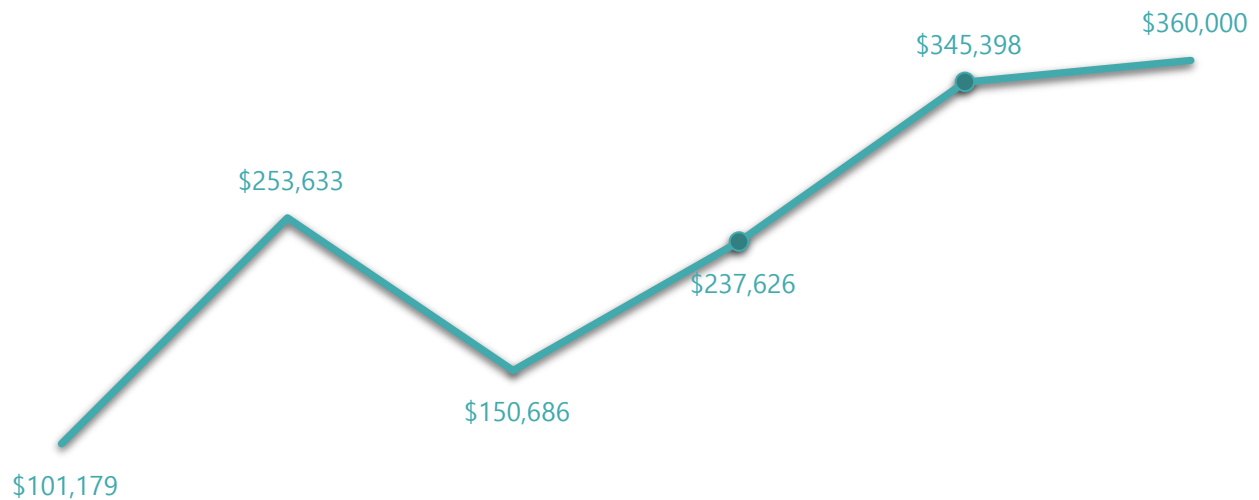
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
303.00.345.850.20	Impact Fees - Fire	\$ 206,644	\$ 131,634	\$ 333,517	\$ 271,286	\$ 321,884	\$ 198,228	\$ 202,015
303.00.361.110.00	Interest Earnings	\$ 1,673	\$ 5,550	\$ 11,777	\$ 17,566	\$ 23,514	\$ 10,573	\$ 10,890
303.00.397.300.00	Transfer from REET	\$ 100,726						
<b>Total FIF Fund Revenue</b>		<b>\$ 309,043</b>	<b>\$ 137,184</b>	<b>\$ 345,295</b>	<b>\$ 288,852</b>	<b>\$ 345,398</b>	<b>\$ 208,801</b>	<b>\$ 212,905</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
303.00.597.240.00	Operating Transfer to 240		\$ -					\$ 360,000
<b>Total FIF Fund</b>			<b>\$ -</b>			<b>\$ -</b>		<b>\$ 360,000</b>

## Capital Funds: Capital Facilities

### Purpose

The Capital Facilities Fund is intended to be a comprehensive place for all facility-related projects. By consolidating these projects into a single fund, the City can more easily monitor ongoing needs to assist in development of a long-term Capital Facilities Plan.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Assessment and partial repairs of the City Hall Annex Building
- Prepared the City Hall Annex Building to temporarily house staff during COVID-19

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The Capital Facilities Fund has among its goals for the biennium the following key goals with current resources:

- Continued attention to readying the City Hall Annex Building for permanent staff relocation
- Replacement of an aging and increasingly dysfunctional Library HVAC system
- Replace the City Hall generator
- Renovation of the Camas Community Center
- Address ongoing maintenance issues as they arise

### Trends and Future Issues

The top issues facing the Capital Facilities Fund include:

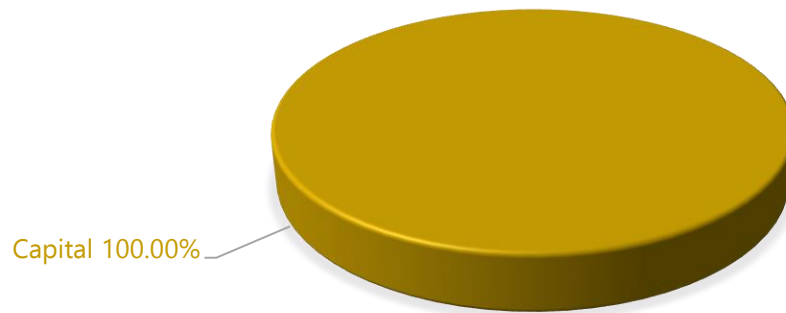
- Developing a Facilities Plan for the City



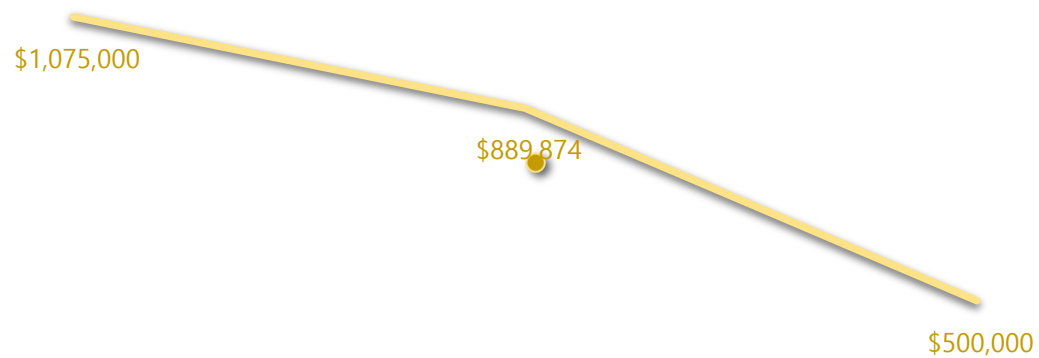
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type





**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Final Budget
318.00.391.100.00	Proceeds from GO Bond		\$ 1,008,299				
318.00.361.112.00	Interest Earnings	\$ 2,401	\$ 4,334	\$ 8			
318.00.397.300.00	Transfer in 300		\$ 632,003	\$ 45,631	\$ 48,311	\$ 639,874	\$ 500,000
318.00.397.317.00	Transfer in 318	\$ 542,493	\$ 13,669				
318.00.397.001.00	Transfer in GF				\$ 1,525	\$ 250,000	
<b>Total Capital Facilities Revenue</b>		<b>\$ 544,895</b>	<b>\$ 1,658,305</b>	<b>\$ 45,639</b>	<b>\$ 49,836</b>	<b>\$ 889,874</b>	<b>\$ 500,000</b>

**Operating Budget**

		2017	2018	2019	2020	2021	2021	2022
		Actual	Actual	Actual	Actual	Budget	Projected	Final Budget
318.00.594.182.62	Major Building Maintenance					\$ 100,000		\$ 100,000
318.00.594.720.62	HVAC System Upgrade	\$ 23,675						
318.00.594.180.62	City Hall Roof Improvement		\$ 259,015					
318.00.594.181.62	City Hall Generator		\$ 1,030			\$ 175,000		
318.00.594.210.62	Police Roof	\$ 263,950						
318.00.594.220.62	Annex Building	\$ 0	\$ 1,609,638	\$ 73,134	\$ 40,676	\$ 264,874		\$ 300,000
318.00.594.721.62	Library	\$ 126,654				\$ 250,000		
318.00.594.183.62	Community Center					\$ 100,000		\$ 100,000
318.00.592.950.84	Debt Issuance Costs		\$ 8,184		\$ 1,525		\$ 3,475	
318.00.597.319.00	Transfer to Larkspur		\$ 97,556					
318.00.597.317.00	Transfer to LED Street Lighting		\$ 92,000					
Total Capital Facilities Fund		\$ 414,279	\$ 2,067,423	\$ 73,134	\$ 42,201	\$ 889,874	\$ 3,475	\$ 500,000

## Capital Funds: Lake Road and Everett Intersection Improvements

### Purpose

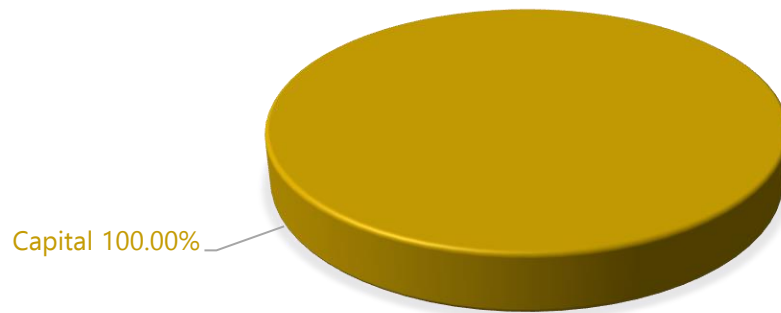
This project was for the design and upgrade of a major intersection at Lake Road and Everett. The project was substantially completed in the 2019/2020 biennium and is anticipated to be fully complete in 2021.



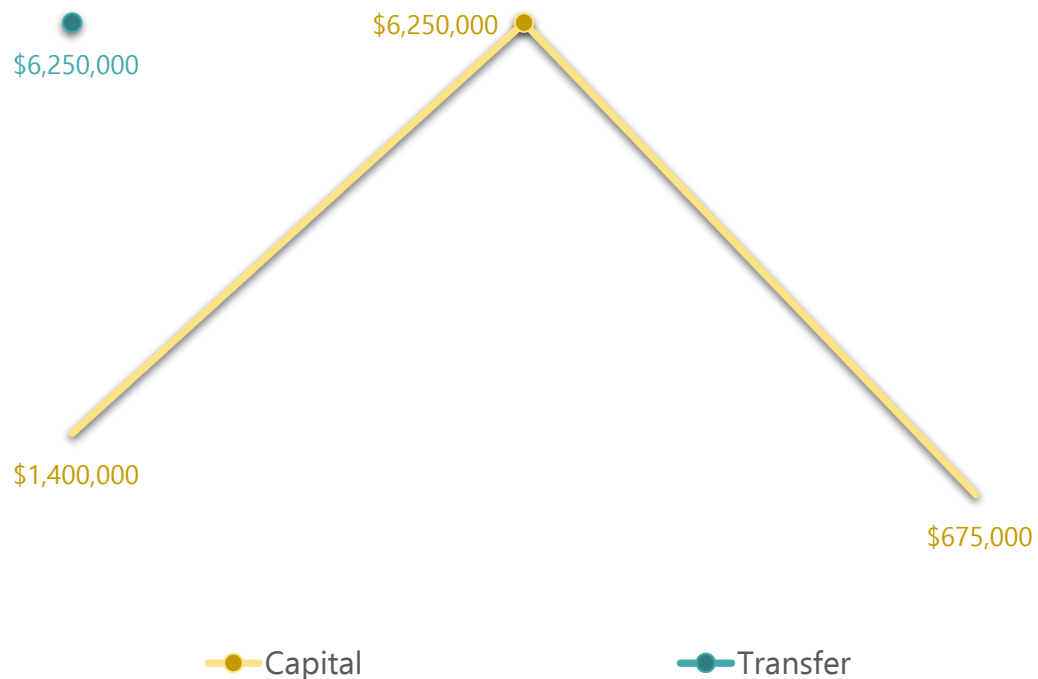
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	Final 2020 Budget	2021 Rec Budget	2022 Rec Budget
321-00-391-800-00	PWTF Loan			\$ 573,363	\$ 6,250,000	\$ 100,000	
321-00-397-001-00	Transfer from GF		\$ 3,694	\$ 36,948			
<b>Total Lake and Everett</b>			<b>\$ 3,694</b>	<b>\$ 610,311</b>	<b>\$ 6,250,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	Final 2020 Budget	2021 Rec Budget	2022 Rec Budget
321.00.595.300.65	Capital	\$ 47,936	\$ 892,148	\$ 6,250,000	\$ 100,000		
321.00.592.950.81	LOC Costs		\$ 174				
<b>Total Lake &amp; Everett Const</b>		<b>\$ 47,936</b>	<b>\$ 892,322</b>	<b>\$ 6,250,000</b>	<b>\$ 100,000</b>		



## Capital Funds: Legacy Lands

### Purpose

To be used for the acquisition of open space lands north of Lacamas Lake with the intent to preserve the forest and pastures in perpetuity.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Securing financing and grant funding to acquire the land
- Negotiating the purchase and sales agreements of additional parcels

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The Legacy Lands Fund has among its goals for the biennium the following key goals with current resources:

- Assess for ongoing maintenance of the lands and facilities
- Engage a consultant to develop a long-range plan to manage the assets
- Link the network of trails to complete the trail loop around Lacamas Lake
- Apply for additional state grant funding

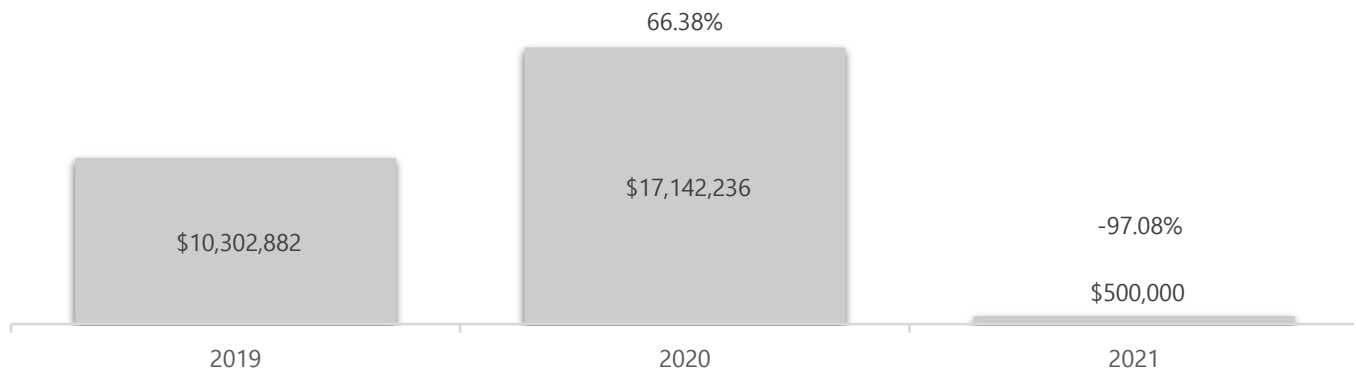
### Trends and Future Issues

The top issues facing the Legacy Lands Fund include:

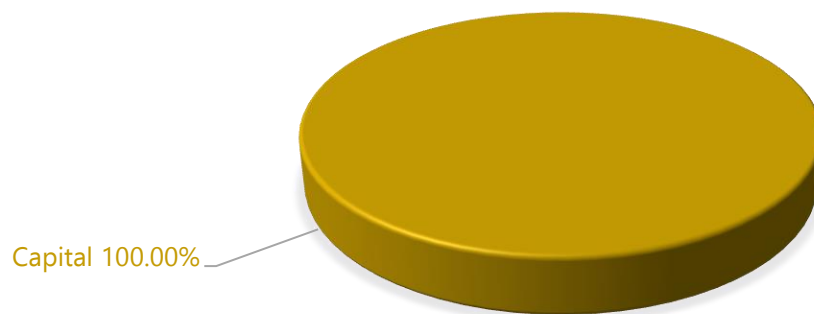
- Securing revenues to support maintenance and operations of the assets
- Determining how best to manage the acres of open space the City has acquired to keep the forests and eco-systems healthy in an increasingly urban environment



### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
320.00.337.010.10	Local Grant Conservation Futures		\$ -	\$ 532,843	\$ 2,047,157			
	<b>Total Intergovernmental Revenue</b>		\$ -	\$ 532,843	\$ 2,047,157	\$ -		\$ -
320.00.391.100.00	Bond Proceeds		\$ 7,699,066		\$ 10,483,757			
320.00.369.910.00	Misc Revenue						\$ 325	
320.00.361.900.00	Interest Earnings		\$ 5,271	\$ 106,643	\$ 24,743	\$ 20,000	\$ 2,795	
320-00-397-300-00	Transfer from REET		\$ -		\$ 4,012			
	<b>Total Legacy Lands</b>		\$ 7,704,337	\$ 639,486	\$ 12,559,669	\$ 20,000	\$ 3,120	\$ -

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
320.00.594.530.61	North Shore Conservation Lands		\$ 1,039,090	\$ 3,991,088	\$ 17,142,236			
320.00.594.766.61	North Shore Buildings					\$ 500,000		
320.00.594.765.61	Wildlife League			\$ 9,940				
320.00.592.950.81	LOC Interest		\$ 3,004		\$ 282			
320.00.594.530.61	Debt Issuance Costs		\$ 62,492		\$ 43,448			
320.00.597.240.00	Transfer for debt service						\$ 1,637,629	
	<b>Total Lacamas Legacy Lands</b>		\$ 1,104,587	\$ 4,001,029	\$ 17,185,966	\$ 500,000	\$ 1,637,629	



## Capital Funds: NW 38<sup>th</sup> Avenue Improvements

### Purpose

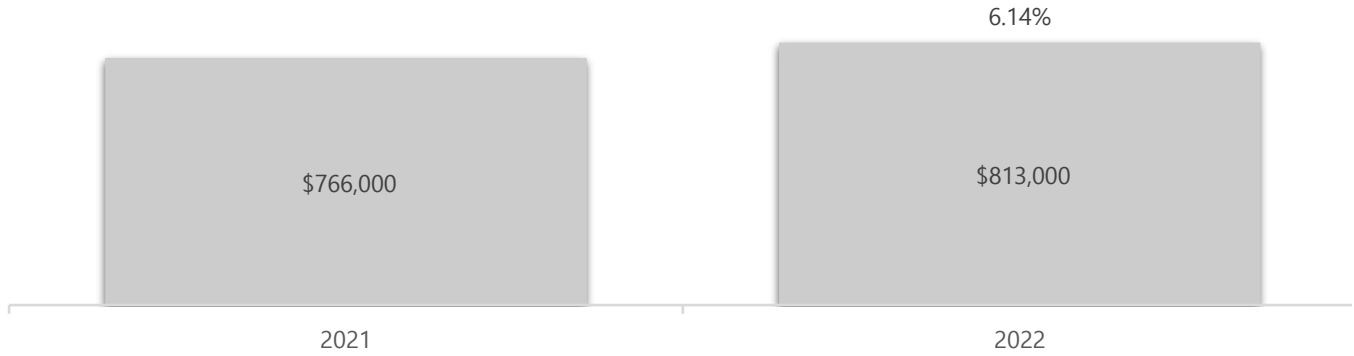
This is a multi-year, multi-phase project to improve the corridor from NW Parker Street to Grass Valley Park. The improvements are to include widening the street to include bike lanes, sidewalks, storm facilities, illumination and turn lanes.

### Goals and New Initiatives

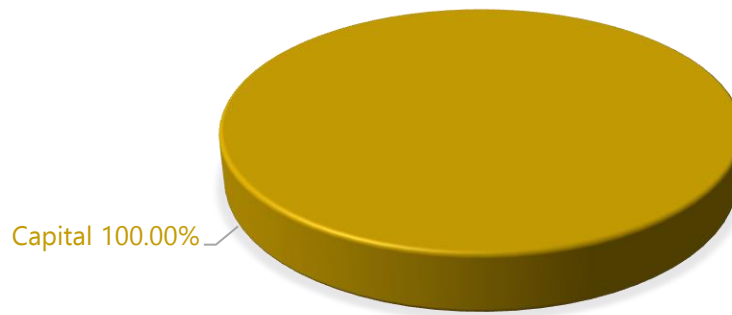
Phase 3 will be the final phase of a street improvement project on NW 38th Ave. The project improves the corridor from NW Parker Street to Grass Valley Park. The design and right of way on this project are grant-funded with supplemental local funding from transportation impact fees and real estate excise tax. The improvements are to include widening the street to include bike lanes, sidewalks, storm facilities, illumination and turn lanes.



### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Final Budget
313.00.333.200.20	Federal Indirect Grant-FWHA					\$ 300,000	\$ 513,000
	<b>Total Intergovernmental Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 513,000
313.00-397.302.00	Transfer from TIF					\$ 335,000	
313.00.397.350.00	Transfer from GMA Fund - REET					\$ 131,000	
	<b>Total NW 38th Construction Fund</b>	\$ -	\$ -	\$ -	\$ -	\$ 766,000	\$ 513,000

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Final Budget
313.00.595.300.65	Phase III Construction					\$ 766,000	\$ 813,000
	<b>Capital</b>	\$ -	\$ -	\$ -	\$ -	\$ 766,000	\$ 813,000
	<b>Total NW 38th Ave. Construction Fund</b>	\$ -	\$ -	\$ -	\$ -	\$ 766,000	\$ 813,000

## Enterprise Funds Summary

The City has three utilities: Storm Water, Solid Waste, and Water/Sewer. The utilities are enterprise funds which are self-sufficient funds supported by utility rate payers. In 2018, the City Council adopted a new five-year rate plan for each of the utilities.

The Storm Water Fund provides for maintenance, operations, planning, and construction of the City's storm water drainage system in compliance with the National Pollutant Discharge Elimination System Phase II Permit (NPDES). Maintenance items include street sweeping, ditch cleaning, treatment and detention facility upkeep, catch basin cleaning, and storm line cleaning and repair. The fund also supports public outreach, illicit discharge hotlines and capital improvements.

The Solid Waste Fund provides for the collection and disposal activities. The City services residential and commercial customers and provide drop box service up to two yards. Large drop box and yard debris services are contracted out with the contractor handling all billing and service requests. The City bills for recycling services and pay a private contractor for this service.

The Water/Sewer operation provides for furnishing water and sanitary sewage disposal services to industrial, commercial and residential areas within the City and some surrounding areas. The utilities are currently combined in a single fund but operate as separate entities.

### Storm Water Revenue

Revenues for the Storm Water Fund are primarily fees collected as part of the utility billing process. These fees cover wide variety of activities all in the effort to minimize storm water and to mitigate for future problems. These activities can range from street cleaning to education to catch basin maintenance to mitigation sites.

### Solid Waste Revenue

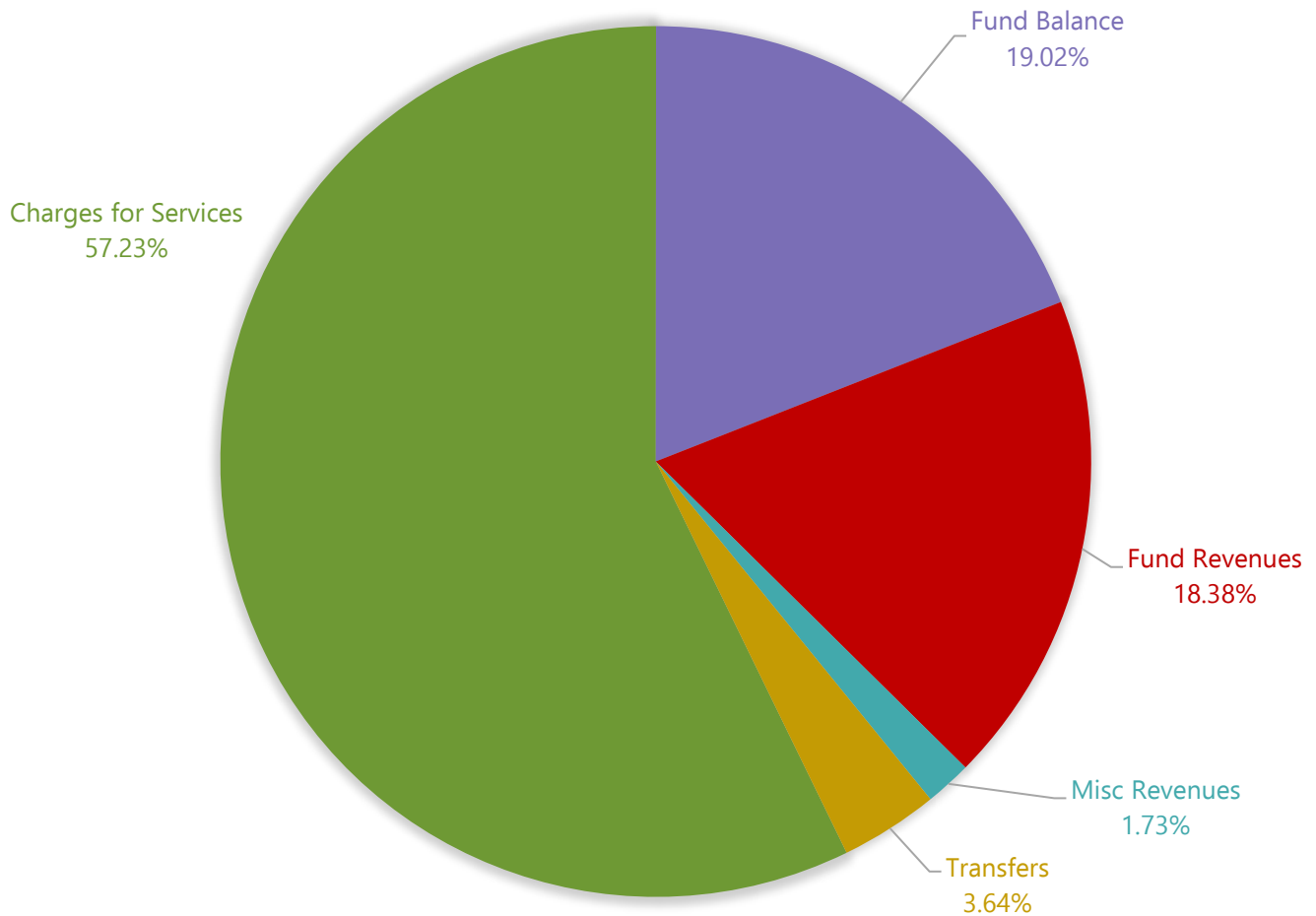
The City collects general refuse daily and/or weekly as well as disposes the solid waste. The City also contracts for recycling services that are available on the same cycles. The growth of the City will require an additional driver and garbage truck.



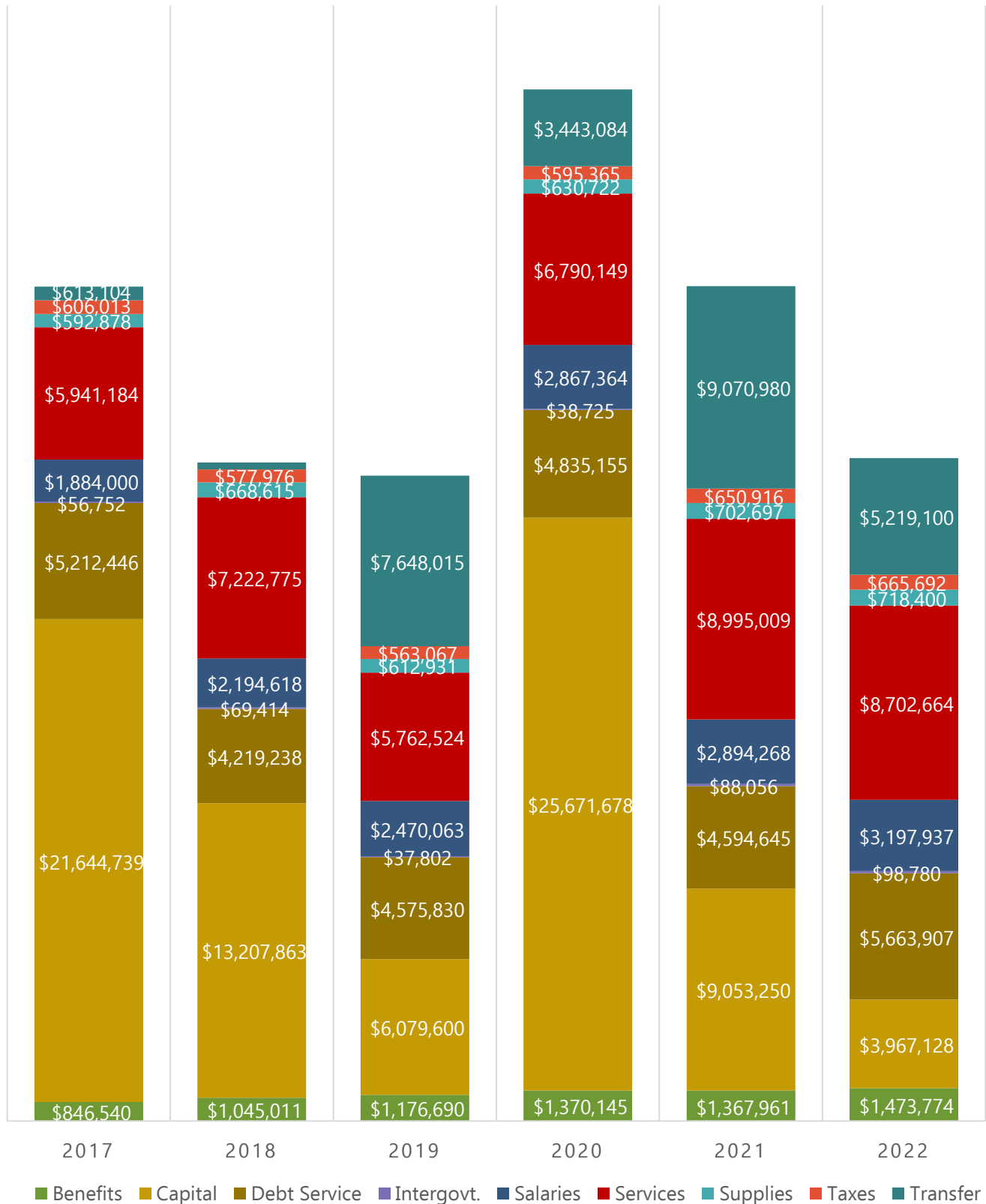
### Water-Sewer Revenue

The Water/Sewer Fund is a shared utility fund with 53% of the revenue generated from Sewer activity and 31% from Water activity and the rest from SDCs and miscellaneous revenue. In 2015, the City issued \$18 million in a revenue bond 2015 for a sewer transmission line in the North Shore of Lacamas Lake which was completed in 2018. The remaining \$5 million of the bond issue will be used for the Lacamas Pump Station.

### Enterprise Revenues by Source



### Enterprise Expenditures by Type





## Enterprise Funds: Storm Water

### Purpose

Provide for the maintenance and operations of the City's storm water drainage facilities in accordance with the State issued National Pollutant Discharge Elimination System (NPDES) permit. The enterprise fund receives its revenues mostly from user fees. Good maintenance and operations of the storm water drainage facilities reduce the impact of heavy rain or prolonged wet winter weather.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Developed GIS database and mapping of the municipal stormwater system
- Began design of the Ostenson Canyon Road Repair project and Parker Estates Stormwater Rehabilitation Project
- Maintained ongoing list of trouble spots and needed improvements
- Met all reporting requirements for the NPDES Phase II Permit
- Continued maintenance and operations of the Lacamas Lake Dams, including annual draw-down and dam inspections

### Level of Service and Budget Impact

Utility rates appear to be set at an adequate amount to adequately maintain the system. Additional expenses are required to be budgeted to meet all NPDES Permit conditions and stay within compliance.

### Goals and New Initiatives

The Storm Water Drainage Fund has among its goals for the Biennium:

- Meet permit standards and compliance requirements
- Hire seasonal help for maintaining publicly owned stormwater systems for state regulatory compliance
- Complete Ostenson Canyon Road Repair project
- Complete rehabilitation of the Parker Estates Stormwater Facility including installation of Beaver Dam Levelers on adjacent creek
- Develop long-term water quality strategies for Lacamas Lake, Round Lake and Fallen Leaf Lake

### Trends and Future Issues

The top issues facing the Storm Water Drainage Fund include:

- Developing an asset management strategy, building on existing mapping and data sets
- Upward trend in housing and commercial activity will result in additional design review, inspection, maintenance and compliance pressures on staffing
- Compliance with current and future NPDES permits and ability to hire staff to meet permit requirements
- Lacamas Lake, Round Lake and Fallen Leaf Lake water quality concerns



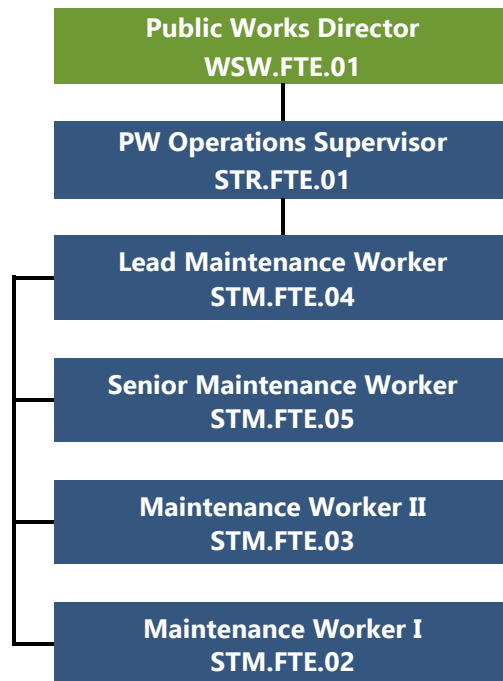


## Performance Metrics and Department Goals

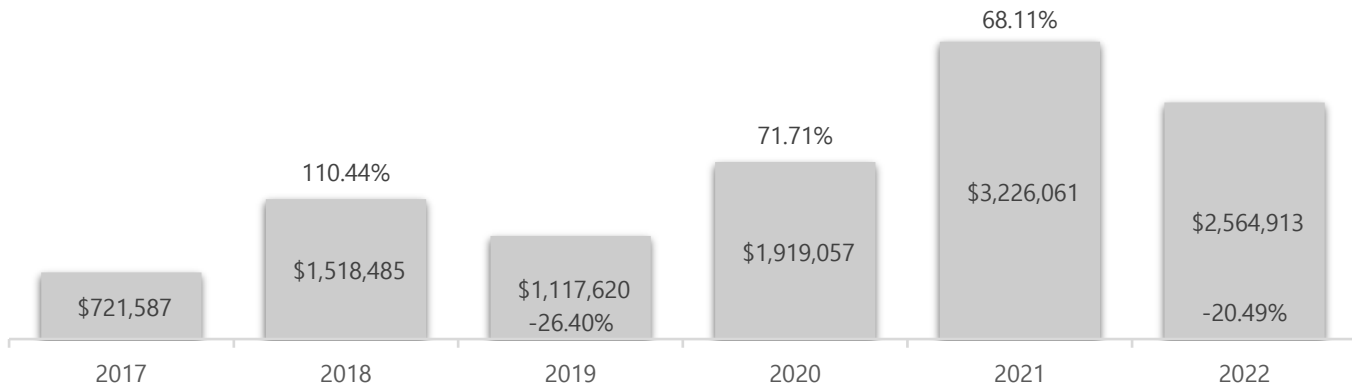
	STREET SWEEPING		
	To minimize roadway contaminants entering the storm system and thereby promote water quality, Public Works will sweep each street in the City at least 9 times per year.		
	2018	2019	2020

	CATCH BASIN MAINTENANCE		
	To improve maintenance of the separate storm sewer system, Public Works will inspect and clean 50% of catch basins per year.		
	2018	2019	2020

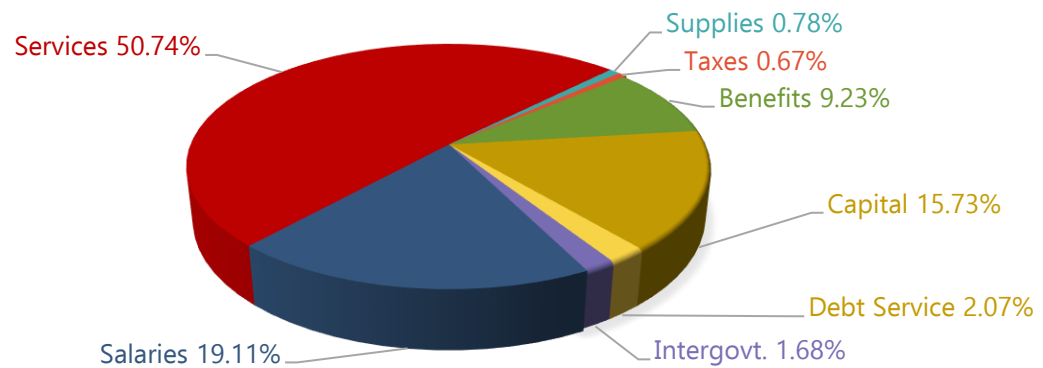
## Department Organizational Chart



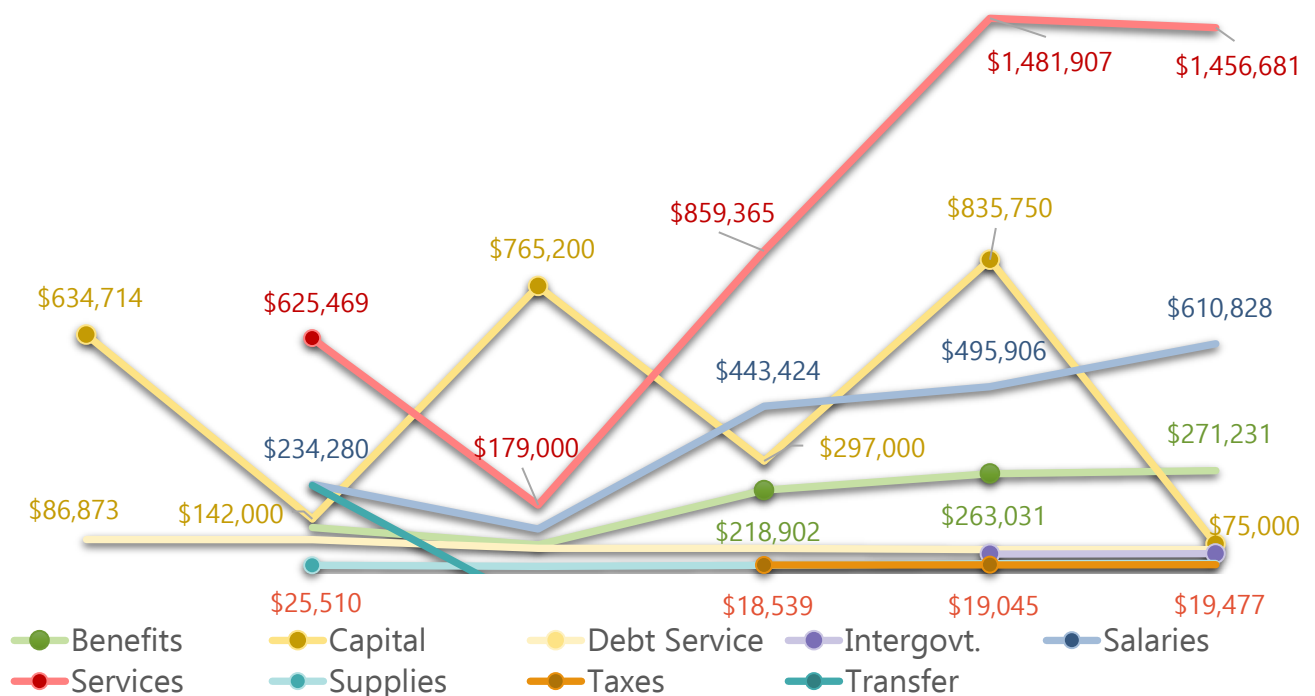
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



## Revenue Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
419.00.331.970.36	Homeland Sec-Lacamas Lane	\$ 202,699	\$ 121					
419.00.333.200.20	FHWA-Forest Home	\$ 408,417	\$ 36,534					
419.00.331.930.00	Coronavirus Relief Funds				\$ 15,866			
419.00.334.010.80	Dept of Mil - Lacamas Lane	\$ 32,732	\$ 21					
419.00.334.030.11	State Grant - DOE Facil Ed	\$ 24,530		\$ 50,000		\$ 118,500	\$ 118,500	
419.00.334.031.00	State Grant - DOE	\$ 35,239			\$ 17,111			
<b>Total Intergovernmental</b>		<b>\$ 703,617</b>	<b>\$ 36,676</b>	<b>\$ 50,000</b>	<b>\$ 32,977</b>	<b>\$ 118,500</b>	<b>\$ 118,500</b>	
419.00.343.100.00	Storm Drainage Fees	\$ 1,442,702	\$ 1,555,918	\$ 1,650,365	\$ 1,761,585	\$ 1,854,980	\$ 1,912,448	\$ 1,964,127
419.00.345.830.00	Stormwater Review Fee			\$ 400	\$ 410			
<b>Total Charges for Services</b>		<b>\$ 1,442,702</b>	<b>\$ 1,555,918</b>	<b>\$ 1,650,765</b>	<b>\$ 1,761,995</b>	<b>\$ 1,854,980</b>	<b>\$ 1,912,448</b>	<b>\$ 1,964,127</b>
419.00.361.110.00	Investment Earnings	\$ 23,106	\$ 36,079	\$ 50,277	\$ 53,656	\$ 74,206	\$ 27,319	\$ 27,865
419.00.367.100.00	Contribution			\$ 10,000				
419.00.369.910.00	Misc. Revenue	\$ 39	\$ 427				\$ 184	
<b>Total Miscellaneous Revenue</b>		<b>\$ 23,144</b>	<b>\$ 36,505</b>	<b>\$ 60,277</b>	<b>\$ 53,656</b>	<b>\$ 74,206</b>	<b>\$ 27,503</b>	<b>\$ 27,865</b>
419.00.379.200.00	Contributions - SD Ditch Proj	\$ 30,079						
419.00.398.000.00	Insurance Recoveries		\$ 2,054					
419.00.397.001.41	Operating Trans GF-Engineering Time	\$ 56,671	\$ 3,061	\$ 134	\$ 3,095		\$ 11,048	
<b>Total Revenue</b>		<b>\$ 2,256,213</b>	<b>\$ 1,634,215</b>	<b>\$ 1,761,176</b>	<b>\$ 1,851,723</b>	<b>\$ 2,047,686</b>	<b>\$ 2,069,499</b>	<b>\$ 1,991,992</b>

## Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>O &amp; M</b>								
419.00.531.500.11	O & M - Regular Salaries	\$ 99,045	\$ 99,222	\$ 102,658	\$ 104,332	\$ 106,810	\$ 106,092	\$ 199,616
419.00.531.500.12	Overtime	\$ 1,920	\$ 1,167	\$ 1,271	\$ 596	\$ 1,837	\$ 1,359	\$ 1,883
<b>Salaries</b>		<b>\$ 100,966</b>	<b>\$ 100,389</b>	<b>\$ 103,929</b>	<b>\$ 104,927</b>	<b>\$ 108,647</b>	<b>\$ 107,451</b>	<b>\$ 201,499</b>
419.00.531.500.21	<b>Personnel Benefits</b>	<b>\$ 34,422</b>	<b>\$ 36,333</b>	<b>\$ 37,594</b>	<b>\$ 36,284</b>	<b>\$ 38,234</b>	<b>\$ 36,595</b>	<b>\$ 39,523</b>
419.00.531.500.31	Office and Operating Supplies	\$ 6,197	\$ 790	\$ 2,246	\$ 6,287	\$ 12,145	\$ 5,715	\$ 12,420
419.00.531.500.35	Small Tools and Minor Equipmen	\$ 977	\$ 8,330	\$ 23,097	\$ 11,244	\$ 20,465	\$ 20,465	\$ 3,033
<b>Supplies</b>		<b>\$ 7,174</b>	<b>\$ 9,120</b>	<b>\$ 25,342</b>	<b>\$ 17,530</b>	<b>\$ 32,610</b>	<b>\$ 26,180</b>	<b>\$ 15,453</b>
419.00.531.500.41	Interfund Profess Serv	\$ 207,198	\$ 450,286	\$ 497,183	\$ 388,904	\$ 483,067	\$ 393,527	\$ 508,959
419.00.531.500.42	Communications	\$ 1,235	\$ 596	\$ 1,876	\$ 3,178	\$ 687	\$ 2,370	\$ 2,441
419.00.531.500.43	Travel			\$ 540	\$ 191	\$ 196		\$ 201
419.00.531.500.45	Intfund Oper Rentals & Leases	\$ 159,312	\$ 161,023	\$ 169,072	\$ 177,988	\$ 170,097	\$ 179,048	\$ 184,419
419.00.531.500.46	Insurance	\$ 7,932	\$ 3,971	\$ 4,969	\$ 9,334	\$ 5,229	\$ 10,687	\$ 11,007
419.00.531.500.47	Utilities	\$ 1,092	\$ 936	\$ 1,142	\$ 1,156	\$ 613	\$ 1,241	\$ 1,278
419.00.531.500.48	Repairs and Maintenance	\$ 857,506	\$ 57,335	\$ 44,656	\$ 28,655	\$ 208,931	\$ 17,789	\$ 210,723
419.00.531.500.49	Miscellaneous	\$ 8,769	\$ 9,054	\$ 20,479	\$ 13,728	\$ 10,524	\$ 8,970	\$ 10,763
<b>Services</b>		<b>\$ 1,243,043</b>	<b>\$ 683,201</b>	<b>\$ 739,918</b>	<b>\$ 623,134</b>	<b>\$ 879,346</b>	<b>\$ 613,631</b>	<b>\$ 929,792</b>
419.00.531.500.51	Intgovt Profess Services	\$ 16,847	\$ 24,792	\$ 10,017	\$ 32,881	\$ 25,432	\$ 25,362	\$ 26,009
419.00.531.500.53	External Taxes & Oper Assess	\$ 21,641	\$ 23,339	\$ 20,797	\$ 30,083	\$ 19,045	\$ 22,527	\$ 19,477
<b>Total O&amp;M</b>		<b>\$ 1,424,093</b>	<b>\$ 877,173</b>	<b>\$ 937,597</b>	<b>\$ 844,839</b>	<b>\$ 1,103,314</b>	<b>\$ 831,746</b>	<b>\$ 1,231,753</b>
<b>Street Cleaning</b>								
419.00.531.515.11	Str Cleaning - Regular Salarie	\$ 86,416	\$ 118,465	\$ 158,168	\$ 260,499	\$ 273,689	\$ 268,635	\$ 286,005
419.00.531.515.12	Overtime	\$ 70	\$ -	\$ 976	\$ 6,304	\$ 3,583	\$ 4,919	\$ 3,673
<b>Salaries</b>		<b>\$ 86,486</b>	<b>\$ 118,465</b>	<b>\$ 159,144</b>	<b>\$ 266,803</b>	<b>\$ 277,272</b>	<b>\$ 273,553</b>	<b>\$ 289,678</b>
419.00.531.515.21	<b>Personnel Benefits</b>	<b>\$ 54,231</b>	<b>\$ 79,271</b>	<b>\$ 100,646</b>	<b>\$ 149,992</b>	<b>\$ 159,582</b>	<b>\$ 150,958</b>	<b>\$ 163,035</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
419.00.531.515.48	Repairs & Maintenance	\$ 1,255				\$ 2,105	\$ 2,105	\$ 2,153
419.00.553.515.49	Miscellaneous							
	<b>Services</b>	<b>\$ 1,255</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,105</b>	<b>\$ 2,105</b>	<b>\$ 2,153</b>
	<b>Total Street Cleaning</b>	<b>\$ 141,972</b>	<b>\$ 197,735</b>	<b>\$ 259,790</b>	<b>\$ 416,795</b>	<b>\$ 438,959</b>	<b>\$ 426,616</b>	<b>\$ 454,866</b>
<b>Lacamas Lake Dams</b>								
419.00.531.600.11	Salaries					\$ 27,875		\$ 29,129
419.00.531.600.12	Overtime					\$ -		\$ -
	<b>Salaries</b>			<b>\$ -</b>		<b>\$ 27,875</b>	<b>\$ -</b>	<b>\$ 29,129</b>
419.00.531.600.21	<b>Personnel Benefits</b>					<b>\$ 21,200</b>		<b>\$ 22,896</b>
419.00.531.600.31	Office & Operating Supplies			\$ 1,015		\$ 5,262		\$ 5,382
419.00.531.600.35	Small Tools & Equipment				\$ 405	\$ 2,055	\$ 5,280	\$ 2,101
	<b>Supplies</b>			<b>\$ 1,015</b>	<b>\$ 405</b>	<b>\$ 7,317</b>	<b>\$ 5,280</b>	<b>\$ 7,483</b>
419.00.531.600.41	Intfund Oper Rentals & Leases			\$ 3,529	\$ 22,569	\$ 1,579	\$ 1,100	\$ 1,615
419.00.531.600.48	Repairs & Maintenance			\$ 18,761	\$ 16,436	\$ 26,310	\$ 4,022	\$ 26,908
	<b>Services</b>			<b>\$ 22,290</b>	<b>\$ 39,005</b>	<b>\$ 27,889</b>	<b>\$ 5,122</b>	<b>\$ 28,523</b>
419.00.531.600.51	<b>Intergovernmental</b>			<b>\$ 881</b>	<b>\$ 2,089</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
	<b>Total Lacamas Lake Dams</b>			<b>\$ 24,186</b>	<b>\$ 41,499</b>	<b>\$ 86,281</b>	<b>\$ 12,402</b>	<b>\$ 90,031</b>
<b>NPDES Permit</b>								
419.00.531.700.11	Salaries			\$ 77,944	\$ 83,008	\$ 82,110	\$ 86,622	\$ 90,520
419.00.531.700.12	Overtime			\$ -		\$ -		\$ -
	<b>Salaries</b>			<b>\$ 77,944</b>	<b>\$ 83,008</b>	<b>\$ 82,110</b>	<b>\$ 86,622</b>	<b>\$ 90,520</b>
419.00.531.700.21	<b>Personnel Benefits</b>			<b>\$ 41,763</b>	<b>\$ 42,032</b>	<b>\$ 44,015</b>	<b>\$ 42,387</b>	<b>\$ 45,777</b>
419.00.531.700.31	Office & Operating Supplies			\$ 4,897	\$ 640	\$ 5,000	\$ 100	\$ 5,000
419.00.531.700.35	Small Tools & Equipment				\$ 7,162	\$ 2,055	\$ 2,055	\$ 2,101
	<b>Supplies</b>			<b>\$ 4,897</b>	<b>\$ 7,802</b>	<b>\$ 7,055</b>	<b>\$ 2,155</b>	<b>\$ 7,101</b>
419.00.531.700.41	Intfund Oper Rentals & Leases			\$ 45,850	\$ 18,670	\$ 288,500	\$ 12,075	\$ 227,000
419.00.531.700.42	Communications			\$ 123	\$ 435	\$ 526	\$ 1,212	\$ 538
419.00.531.700.43	Travel					\$ 2,055	\$ 2,055	\$ 2,101
419.00.531.700.46	Intfund Oper Rentals & Leases					\$ 103,706	\$ 103,706	\$ 106,060
419.00.531.700.48	Repairs & Maintenance				\$ 459	\$ 3,207	\$ 3,207	\$ 3,280
419.00.531.700.49	Miscellaneous			\$ 1,750	\$ 16,770		\$ 11,003	
	<b>Services</b>			<b>\$ 47,723</b>	<b>\$ 36,333</b>	<b>\$ 397,994</b>	<b>\$ 133,259</b>	<b>\$ 338,979</b>
419.00.531.700.51	<b>Permit Fees</b>				<b>\$ 42,306</b>	<b>\$ 20,546</b>	<b>\$ 22,069</b>	<b>\$ 21,012</b>
	<b>Total NPDES Permits</b>			<b>\$ 172,328</b>	<b>\$ 211,481</b>	<b>\$ 551,720</b>	<b>\$ 286,492</b>	<b>\$ 503,390</b>
<b>Admin</b>								
419.00.591.310.71	<b>Princ on GO Bonds</b>	\$ 52,950	\$ 53,465	\$ 28,267	\$ 29,183	\$ 30,189	\$ 30,189	\$ 31,230
419.00.592.310.83	<b>Interest on GO Bonds</b>	\$ 33,923	\$ 33,147	\$ 28,252	\$ 27,493	\$ 29,848	\$ 29,848	\$ 28,643
	<b>Total Admin</b>	<b>\$ 86,873</b>	<b>\$ 86,612</b>	<b>\$ 56,519</b>	<b>\$ 56,675</b>	<b>\$ 60,037</b>	<b>\$ 60,037</b>	<b>\$ 59,873</b>
<b>Capital</b>								
419.00.594.530.64	Machinery and Equipment			\$ 168,199				
419.00.594.530.65	Construction Projects					\$ 133,750		
419.00.594.570.63	SW Ditch-43rd with CSD	\$ 30,079	\$ 3,361					
419.00.594.538.63	Forest Home Landslide	\$ 9,062	\$ 1,972					
419.00.594.531.63	NW 38th Wetland	\$ 8,622	\$ 7,838	\$ 5,599		\$ 25,000		
419.00.594.532.63	10th & Drake	\$ 155,097						
419.00.594.533.63	NW Friberg Wetland	\$ 31,696	\$ 17,849	\$ 21,911		\$ 39,000		
419.00.594.540.63	Ostenson Canyon Road Repair				\$ 47,002	\$ 200,000	\$ 145,854	
419.00.594.541.63	Parker Estates Stormwater				\$ 53,653	\$ 300,000	\$ 22,217	
419.00.594.542.63	Dam Improvements					\$ 75,000		\$ 75,000
419.00.553.501.41	Lacamas Lake Water Quality					\$ 150,000	\$ 39,396	\$ 150,000
419.00.594.536.63	Grass Valley Wetland	\$ 5,198	\$ 9,722					

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
419.00.594.534.63	NW 38th Ave. Wetland Ph 2	\$ 18,589	\$ 14,426	\$ 5,728		\$ 25,000		
419.00.594.535.63	NW Leadbetter Drive Wetland	\$ 6,928	\$ 15,625	\$ 4,509		\$ 13,000		
419.00.594.537.63	Water Transmission Main Wetland			\$ 25,378		\$ 25,000		
	<b>Capital</b>	<b>\$ 265,271</b>	<b>\$ 70,794</b>	<b>\$ 231,324</b>	<b>\$ 100,655</b>	<b>\$ 985,750</b>	<b>\$ 207,466</b>	<b>\$ 225,000</b>
419.00.597.000.50	<b>Transfer to GMA Capital Fund</b>							
419.00.597.523.00	<b>Transfer to ERR</b>	\$ 208,450						
	<b>Capital</b>	<b>\$ 265,271</b>	<b>\$ 70,794</b>	<b>\$ 231,324</b>	<b>\$ 100,655</b>	<b>\$ 985,750</b>	<b>\$ 207,466</b>	<b>\$ 225,000</b>
	<b>Total Storm Water</b>	<b>\$ 2,126,659</b>	<b>\$ 1,232,314</b>	<b>\$ 1,681,744</b>	<b>\$ 1,671,944</b>	<b>\$ 3,226,061</b>	<b>\$ 1,824,760</b>	<b>\$ 2,564,913</b>

## Enterprise Funds: Solid Waste

### Purpose

Provide for the maintenance and operations of the City's Solid Waste and Recycling programs. The enterprise fund receives its revenues mostly from user fees. The solid waste management function provides for the collection and disposal of refuse from businesses and residences within the City of Camas. Recycling and Yard Debris is provided by Waste Connections through a contract with the City.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Completed a new Solid Waste Plan and implemented a collection reroute throughout the City of Camas.
- Working with our customers, began a program to eliminate direct driveway pickup due to high risks and implemented a "Narrow" streets program to assign carts to one side of the street.
- Completed a Rates/User Fee analysis and implemented a new rate structure for the next 5-years.

### Level of Service and Budget Impact

Number of customers in the North Shore area and around Camas High School are increasing rapidly. It has been anticipated that there will be enough customers within the next budget cycle to create a new route and take service over from Waste Connections. The new route will require a new FTE and Truck to be added to the utility.

### Goals and New Initiatives

The Solid Waste Fund has among its goals for the Biennium:

- Develop new route and add a new driver and truck to meet customer expectations
- Implement low income/senior subsidies
- Continue work on recycle goals
- Work with regional partners on planning and programs


### Trends and Future Issues


The top issues facing the Solid Waste Fund include:

- Absorbing past annexations into the collection system starting in 2021
- Working with Waste Connections and Clark County on food waste diversion programs
- Increased growth pressures resulting in added staff and/or overtime
- Better use of technology for routing and billing for extra garbage transactions

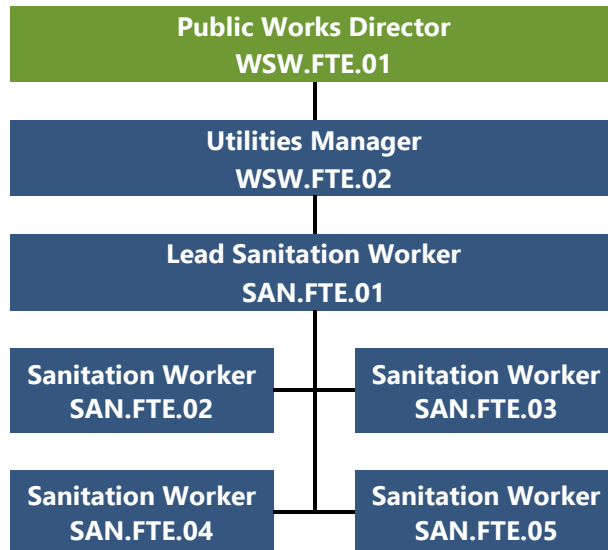


## Performance Metrics and Department Goals

	SOLID WASTE EFFICIENCY		
	To ensure quality and efficiency of service, the Solid Waste division will strive to keep the average daily number of pickups under 776 per driver through 2022.		
	2018	2019	2020
	780.10	788.80	803.10

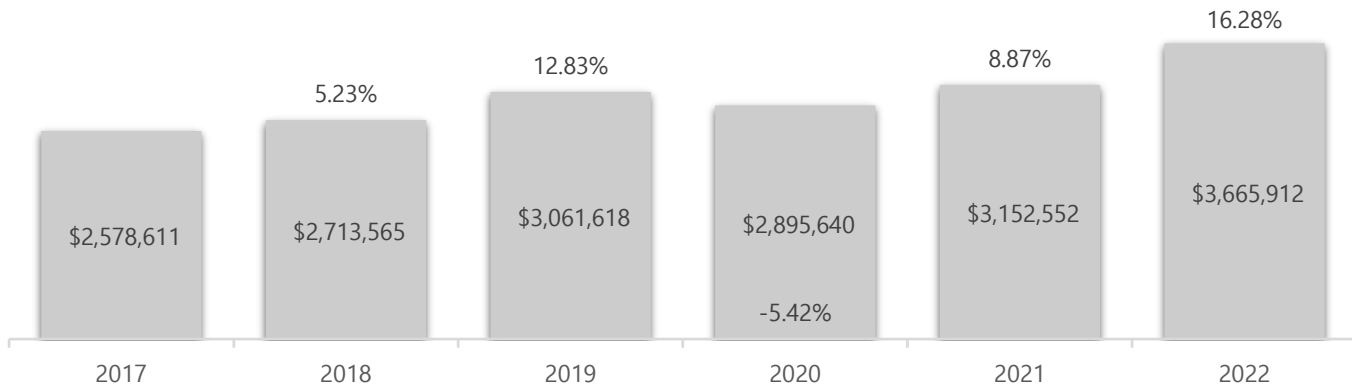
	SOLID WASTE SERVICE RETURNS		
	To improve efficiency and quality of service, the Solid Waste division will work to reduce call-backs and extra service calls to 200 by 2022.		
	2018	2019	2020
	599	668	480

## Department Organizational Chart

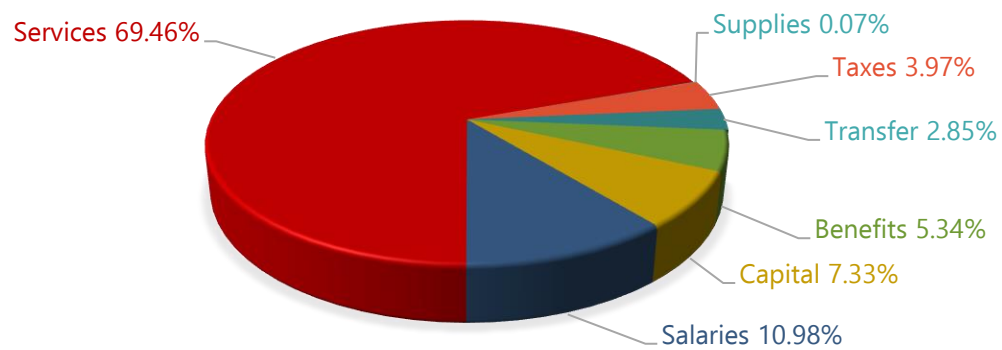




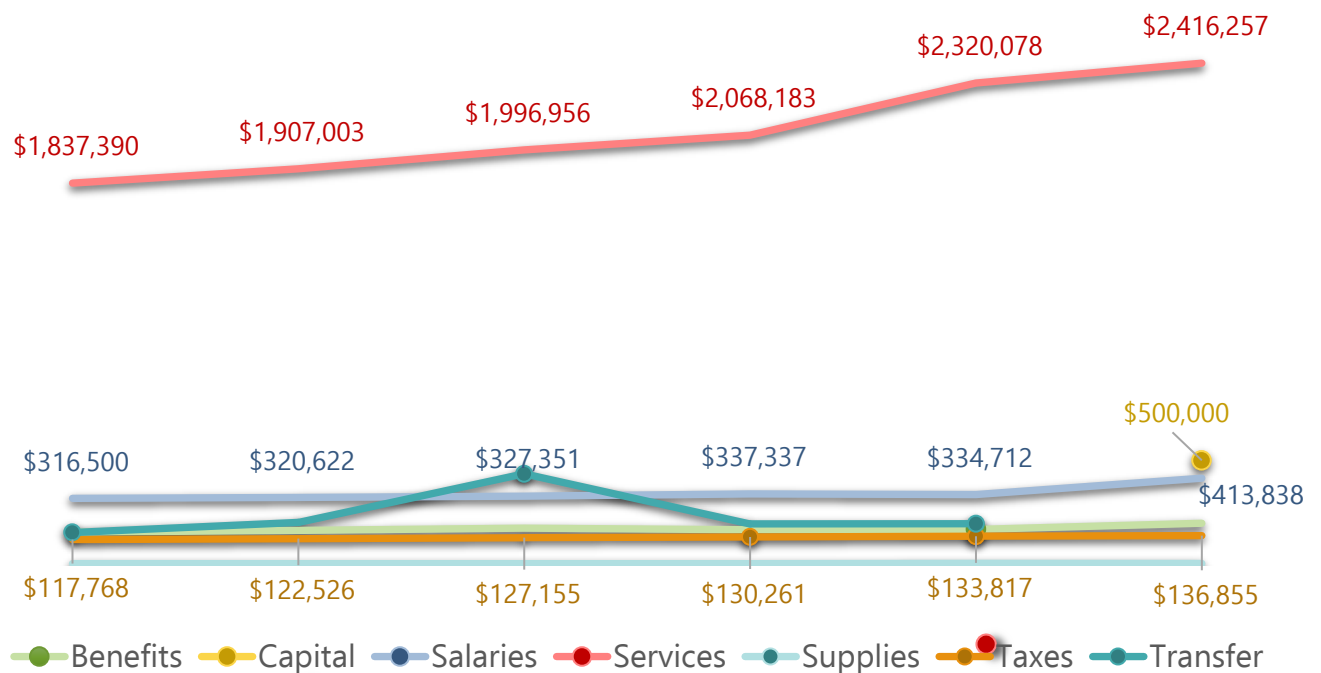
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
422.00.331.930.00	<b>Coronavirus Relief Funds</b>				\$ 3,372			
422.00.343.700.10	Residential Garbage	\$ 1,780,340	\$ 1,879,194	\$ 1,729,712	\$ 1,760,197	\$ 1,841,591	\$ 1,852,723	\$ 1,940,484
422.00.343.700.20	Commercial Garbage	\$ 412,282	\$ 426,359	\$ 374,718	\$ 370,504	\$ 385,102	\$ 395,162	\$ 405,782
422.00.343.700.50	Multi-Family Garbage	\$ 56,406	\$ 55,546	\$ 50,903	\$ 53,138	\$ 56,043	\$ 54,872	\$ 59,053
422.00.343.700.70	Rents - Containers	\$ 23,102	\$ 26,890	\$ 23,498	\$ 23,968	\$ 24,733	\$ 22,199	\$ 26,061
422.00.343.710.10	Residential Recycling	\$ 312,186	\$ 318,062	\$ 627,477	\$ 729,730	\$ 768,056	\$ 705,828	\$ 809,301
	<b>Total Charges for Services</b>	<b>\$ 2,584,316</b>	<b>\$ 2,706,050</b>	<b>\$ 2,806,308</b>	<b>\$ 2,937,537</b>	<b>\$ 3,075,524</b>	<b>\$ 3,030,782</b>	<b>\$ 3,240,680</b>
422.00.361.110.00	Investment Earnings	\$ 19,503	\$ 32,960	\$ 47,298	\$ 56,060	\$ 77,028	\$ 28,944	\$ 29,522
422.00.369.910.00	Misc. Revenue	\$ 2,757	\$ 181		\$ 56			
	<b>Total Misc Revenue</b>	<b>\$ 22,259</b>	<b>\$ 33,140</b>	<b>\$ 47,298</b>	<b>\$ 56,116</b>	<b>\$ 77,028</b>	<b>\$ 28,944</b>	<b>\$ 29,522</b>
	<b>Total Solid Waste Revenue</b>	<b>\$ 2,606,575</b>	<b>\$ 2,739,191</b>	<b>\$ 2,853,607</b>	<b>\$ 2,997,026</b>	<b>\$ 3,152,552</b>	<b>\$ 3,059,726</b>	<b>\$ 3,270,202</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Disposal</b>								
422.00.537.500.47	Public Utility	\$ 665,554	\$ 704,380	\$ 669,891	\$ 834,738	\$ 762,045	\$ 700,421	\$ 779,343
	<b>Total Disposal</b>	<b>\$ 665,554</b>	<b>\$ 704,380</b>	<b>\$ 669,891</b>	<b>\$ 834,738</b>	<b>\$ 762,045</b>	<b>\$ 700,421</b>	<b>\$ 779,343</b>
<b>Recycling</b>								
422.00.537.600.35	Small Tools And Minor Equip		\$ 39,212	\$ -				
	<b>Supplies</b>		<b>\$ 39,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
422.00.537.600.41	Professional Ser	\$ 399,288	\$ 429,928	\$ 627,477	\$ 729,894	\$ 700,000	\$ 528,561	\$ 700,000
422.00.537.600.49	Miscellaneous	\$ 2,540	\$ 900	\$ 900		\$ 970		\$ 992
	<b>Total Recycling</b>	<b>\$ 401,828</b>	<b>\$ 470,040</b>	<b>\$ 628,377</b>	<b>\$ 729,894</b>	<b>\$ 700,970</b>	<b>\$ 528,561</b>	<b>\$ 700,992</b>
<b>ADMIN/GENERAL</b>								
422.00.537.800.11	Reg Salaries	\$ 28,751	\$ 30,768	\$ 31,728	\$ 32,784	\$ 33,431	\$ 33,498	\$ 34,935
	<b>Salaries</b>	<b>\$ 28,751</b>	<b>\$ 30,768</b>	<b>\$ 31,728</b>	<b>\$ 32,784</b>	<b>\$ 33,431</b>	<b>\$ 33,498</b>	<b>\$ 34,935</b>
422.00.537.800.21	Personnel Benefits	\$ 8,503	\$ 9,337	\$ 10,153	\$ 9,179	\$ 9,731	\$ 9,267	\$ 10,008
	<b>Benefits</b>	<b>\$ 8,503</b>	<b>\$ 9,337</b>	<b>\$ 10,153</b>	<b>\$ 9,179</b>	<b>\$ 9,731</b>	<b>\$ 9,267</b>	<b>\$ 10,008</b>
422.00.537.700.41	Professional Ser	\$ 43,998	\$ 10,124		\$ -	\$ 210,099	\$ -	\$ 264,705
422.00.537.800.41	Interfund Profess. Serv.	\$ 172,095	\$ 181,639	\$ 173,052	\$ 206,003	\$ 200,911	\$ 208,775	\$ 215,038
422.00.537.700.42	Communication		\$ 217	\$ 1,503	\$ 1,739	\$ 2,189	\$ 1,251	\$ 2,239
422.00.537.800.42	Communication	\$ 2,710	\$ 2,423	\$ 875	\$ 2,904	\$ 3,586	\$ 1,307	\$ 3,667
422.00.537.800.46	Insurance	\$ 6,749	\$ 6,912	\$ 8,325	\$ 7,818	\$ 8,762	\$ 8,671	\$ 8,961
422.00.537.800.49	Miscellaneous	\$ 9,862	\$ 13,240	\$ 10,715	\$ 16,576	\$ 17,452	\$ 13,099	\$ 17,848
	<b>Services</b>	<b>\$ 235,415</b>	<b>\$ 214,553</b>	<b>\$ 194,470</b>	<b>\$ 235,041</b>	<b>\$ 442,999</b>	<b>\$ 233,104</b>	<b>\$ 512,458</b>
422.00.537.800.53	Extnl Taxes & Oper Assess	\$ 118,299	\$ 124,341	\$ 118,659	\$ 121,599	\$ 133,817	\$ 125,756	\$ 136,855
	<b>Total Administration</b>	<b>\$ 390,968</b>	<b>\$ 378,999</b>	<b>\$ 355,011</b>	<b>\$ 398,602</b>	<b>\$ 619,978</b>	<b>\$ 401,625</b>	<b>\$ 694,257</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>REFUSE COLLECT</b>								
422.00.537.900.11	Reg Salaries	\$ 271,755	\$ 282,127	\$ 271,418	\$ 280,072	\$ 291,134	\$ 290,294	\$ 368,503
422.00.537.900.12	Overtime	\$ 13,773	\$ 12,648	\$ 18,233	\$ 6,192	\$ 10,147	\$ 10,152	\$ 10,400
	<b>Salaries</b>	<b>\$ 285,528</b>	<b>\$ 294,775</b>	<b>\$ 289,651</b>	<b>\$ 286,264</b>	<b>\$ 301,281</b>	<b>\$ 300,445</b>	<b>\$ 378,903</b>
422.00.537.900.21	Personnel Benefits	\$ 142,612	\$ 152,909	\$ 149,552	\$ 145,431	\$ 155,438	\$ 152,132	\$ 184,229
422.00.537.900.22	Uniforms and Clothing	\$ 150	\$ 796	\$ -		\$ 2,200	\$ 2,200	\$ 2,250
	<b>Benefits</b>	<b>\$ 142,761</b>	<b>\$ 153,706</b>	<b>\$ 149,552</b>	<b>\$ 145,431</b>	<b>\$ 157,638</b>	<b>\$ 154,332</b>	<b>\$ 186,479</b>
422.00.537.900.31	Office And Operating Supplies	\$ 1,432	\$ 1,922	\$ 1,442	\$ 1,436	\$ 2,420	\$ 2,816	\$ 2,475
422.00.537.900.35	Small Tools And Minor Equip	\$ 65,711	\$ 41,974	\$ 3,321	\$ 30,590	\$ 46,655	\$ 22,217	\$ 47,714
	<b>Supplies</b>	<b>\$ 67,143</b>	<b>\$ 43,896</b>	<b>\$ 4,763</b>	<b>\$ 32,027</b>	<b>\$ 49,075</b>	<b>\$ 25,033</b>	<b>\$ 50,189</b>
422.00.537.900.45	Intfund Oper. Rentals & Lease	\$ 278,290	\$ 305,742	\$ 310,481	\$ 345,658	\$ 356,304	\$ 286,014	\$ 364,392
422.00.537.900.48	Interfund Repairs & Maint.	\$ 489	\$ 7,630	\$ 194	\$ 213	\$ 9,901	\$ 19	\$ 10,126
422.00.537.900.49	Miscellaneous		\$ (1,756)			\$ 1,204	\$ 263	\$ 1,232
	<b>Services</b>	<b>\$ 278,779</b>	<b>\$ 311,616</b>	<b>\$ 310,675</b>	<b>\$ 345,871</b>	<b>\$ 367,409</b>	<b>\$ 286,295</b>	<b>\$ 375,750</b>
	<b>Vehicles/Equipment</b>					<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 500,000</b>
	<b>Total Refuse Collection</b>	<b>\$ 774,211</b>	<b>\$ 803,993</b>	<b>\$ 754,641</b>	<b>\$ 809,593</b>	<b>\$ 935,403</b>	<b>\$ 826,106</b>	<b>\$ 1,491,320</b>
	<b>Total Solid Waste Fund</b>	<b>\$ 2,232,561</b>	<b>\$ 2,357,412</b>	<b>\$ 2,407,921</b>	<b>\$ 2,772,826</b>	<b>\$ 3,018,396</b>	<b>\$ 2,456,713</b>	<b>\$ 3,665,912</b>

## Enterprise Funds: Water-Sewer

### Purpose

Provide for the water-sewer operation of the City for furnishing domestic water and sanitary sewage disposal services to industrial, commercial and residential areas within the City and surrounding areas.

### Key Accomplishments in Previous Biennium

Staff was successful in achieving the following goals:

- Continued with the Radio Read Water Meter replacement program
- Completed design and construction of a new 2-million-gallon reservoir on NW 18th Ave
- Completed all Department of Health required improvements on the Water Treatment Plant and began full operation in October 2020
- Supported significant development activity
- Met all water quality requirements
- Continued a TV inspection program of the sewer collection to system to identify possible problem areas
- Adopted Local Limits pretreatment program for establishing wastewater discharge limits
- Submitted application to the Department of Ecology for a new National Pollutant Discharge Elimination System (NPDES) permit
- Began process to update the General Sewer Plan and Wastewater Treatment Facility Plan

### Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service.

### Goals and New Initiatives

The Water-Sewer Fund has among its goals for the Biennium:

- Meet water quality standards and compliance requirements
- Continue radio read meter conversion
- Continue sewer TV inspection program
- Meet or exceed wastewater discharge and compliance requirements
- Implement Headworks Forest Management Plan
- Complete General Sewer Plan and Wastewater Treatment Facility Plan updates
- Develop wastewater treatment plant long-term repair and replacement and capital improvement strategy
- Purchase and implement a new asset management software system








### Trends and Future Issues

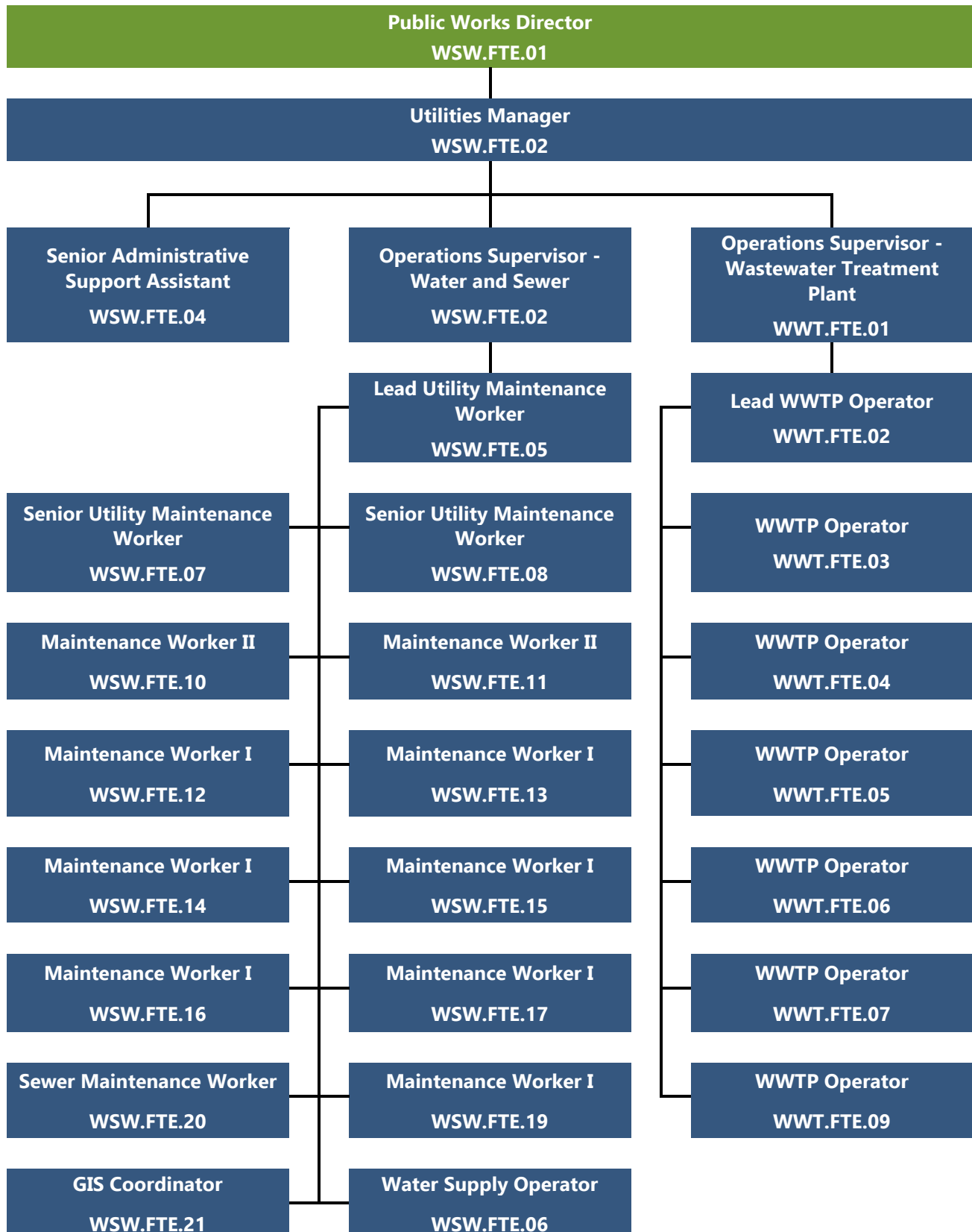
The top issues facing the Water-Sewer Fund include:

- Upward trend in housing and commercial activity
- Continue upgrades to SCADA system, including major seasonal operating changes as part of the Jones/Boulder water source development
- Additional regulatory pressures
- System wide repair and rehab of water system and sewer collection system based on TV results

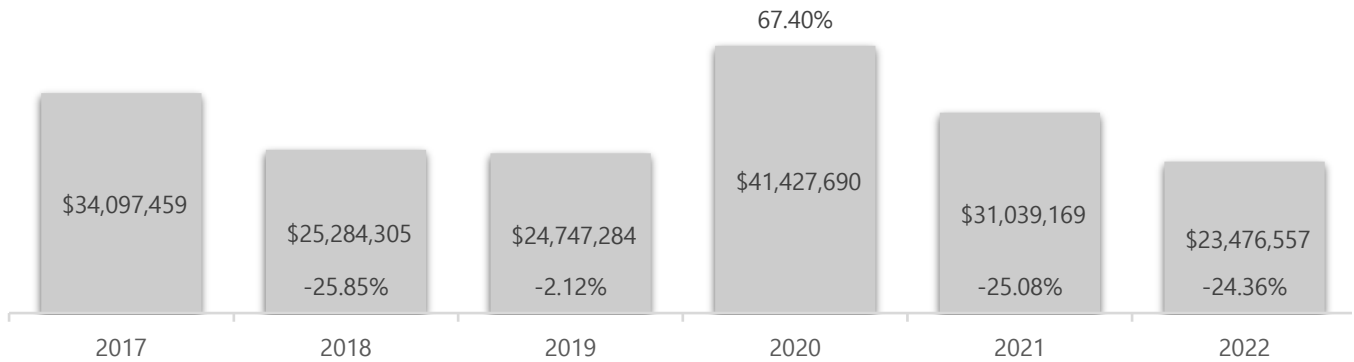
## Performance Metrics and Department Goals

	<b>DOMESTIC WATER PRODUCTION CAPACITY</b>		
	To ensure adequate domestic water supply, the Water Department will monitor production levels to ensure that demand does not exceed the 250 million gallon production capacity.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	<b>WATER LINE MAINTENANCE</b>		
	To ensure adequate maintenance and repair of critical infrastructure, the Water Department will maintain a staffing level of 4.8 employees per 100 miles of water lines by 2022.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	4.12	5.72	
	<b>WATER METER UPGRADES</b>		
	To improve efficiency and accuracy in meter reading, the Water Department will replace all water meters with automated radio meters by the end of 2022.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	72%	80%	80%
	<b>WASTEWATER TREATMENT CAPACITY</b>		
	To determine system demand and accurately assess future system capacity needs, Public Works will measure wastewater treatment plant inflows to ensure we stay below 85% of our maximum treatment capacity of 183 million gallons per month.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>
	<b>EFFLUENT TANK MAINTENANCE</b>		
	To ensure proper maintenance of City-maintained sewer, Public Works will continue to ensure 100% of the tanks scheduled for pumping each year are completed.		
	<b>2018</b>	<b>2019</b>	<b>2020</b>

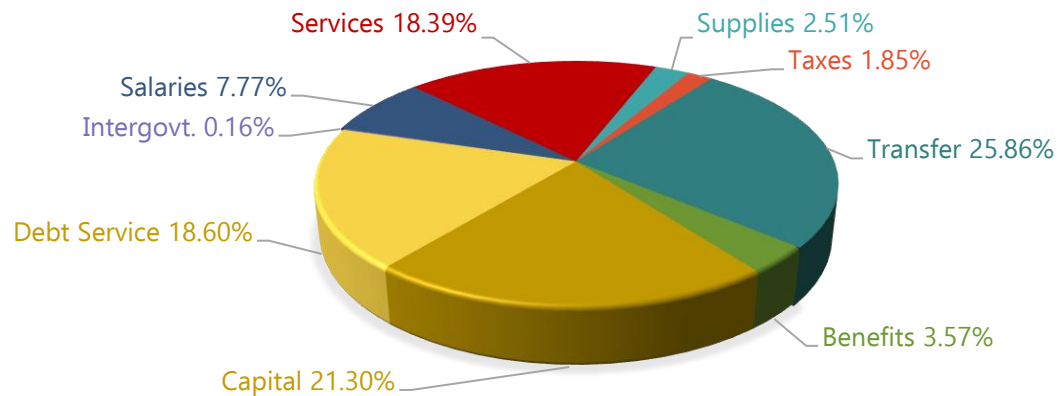
Department Organizational Chart



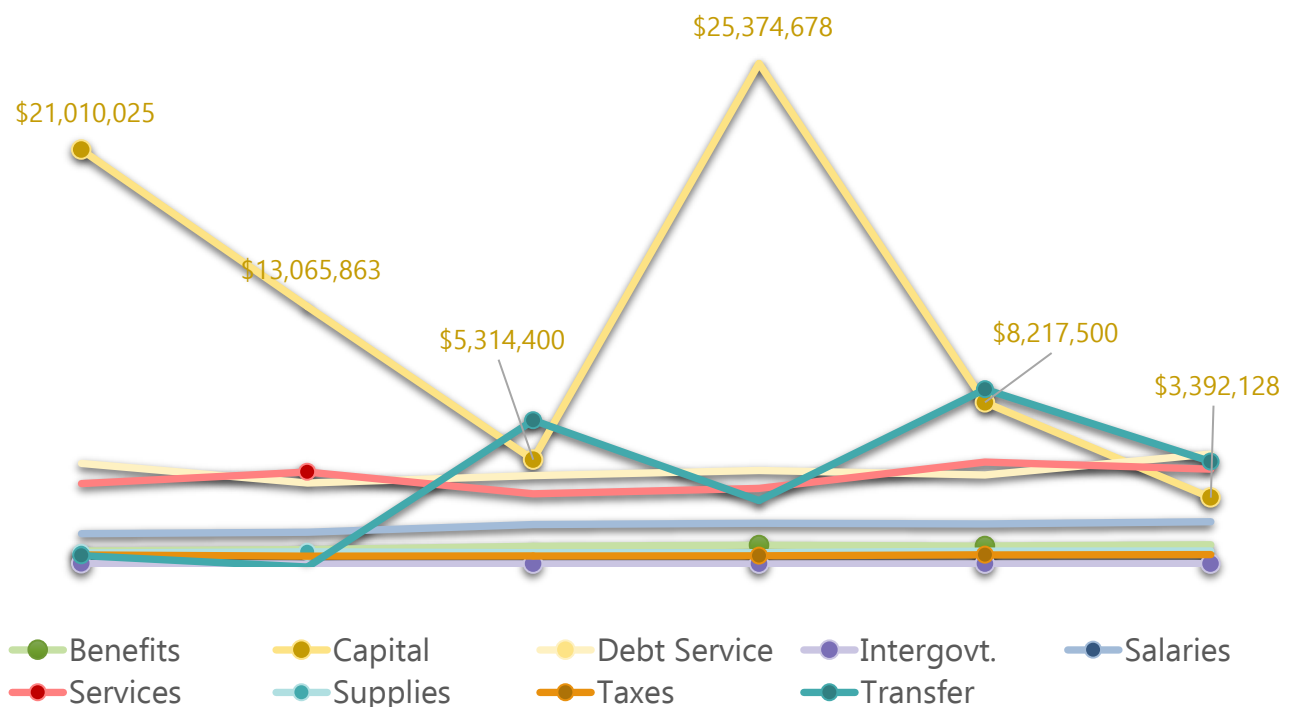
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type





**Water-Sewer: Operating Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
424.00.331.930.00	Coronavirus Relief Funds				\$ 67,417			
424.00.343.420.10	Metered Sales - Residential	\$ 2,674,203	\$ 2,868,626	\$ 2,982,092	\$ 3,452,246	\$ 3,681,191	\$ 4,293,767	\$ 3,889,178
424.00.343.420.20	Metered Sales - Commercial	\$ 298,160	\$ 317,774	\$ 316,536	\$ 304,832	\$ 331,491	\$ 376,812	\$ 350,220
424.00.343.420.30	Metered Sales - Industrial	\$ 1,073,940	\$ 1,101,136	\$ 1,047,240	\$ 1,100,212	\$ 1,166,611	\$ 1,214,161	\$ 1,232,525
424.00.343.420.40	Metered Sales - Irrigation	\$ 318,741	\$ 348,921	\$ 333,319	\$ 287,432	\$ 292,824	\$ 527,490	\$ 298,680
424.00.343.440.21	Private Fire Protection Charges	\$ 30,131	\$ 32,182	\$ -				\$ -
424.00.343.440.90	Public Author/Hydrants	\$ 7,200	\$ -					\$ -
424.00.343.450.00	Water Hook-up Fees	\$ 94,568	\$ 117,430	\$ 172,787	\$ 150,106	\$ 141,443	\$ 163,872	\$ 144,272
424.00.343.520.10	Flat Sewer - Residential	\$ 4,443,304	\$ 4,624,270	\$ 4,953,127	\$ 5,379,324	\$ 5,474,293	\$ 5,811,507	\$ 5,654,945
424.00.343.520.20	Measured Sewer Comm/Industrial	\$ 2,913,972	\$ 2,846,209	\$ 2,622,755	\$ 2,836,666	\$ 2,878,360	\$ 3,139,891	\$ 2,973,346
424.00.343.520.20	Measured Sewer Ind/Wafertech							\$ -
424.00.343.560.00	Sewer Sales and Service	\$ 4,000	\$ -	\$ 2,000				\$ -
424.00.343.810.00	Turn off Fees by Owner	\$ 23,330	\$ 24,225	\$ 28,473	\$ 32,700	\$ 29,042	\$ 37,790	\$ 29,623
424.00.343.818.00	Penalties	\$ 142,754	\$ 138,593	\$ 129,372	\$ 21,857	\$ 131,959	\$ 743	\$ 134,598
424.00.343.500.00	Inspection Fees-Step System	\$ 10,334	\$ 17,272	\$ 24,424	\$ 27,739	\$ 24,358	\$ 21,653	\$ 24,845
<b>Total Charges for Services</b>		<b>\$ 12,034,637</b>	<b>\$ 12,436,637</b>	<b>\$ 12,612,123</b>	<b>\$ 13,593,113</b>	<b>\$ 14,151,572</b>	<b>\$ 15,587,685</b>	<b>\$ 14,732,233</b>
424.00.361.110.00	Investment Earnings	\$ 78,396	\$ 123,620	\$ 160,295	\$ 131,505	\$ 186,443	\$ 98,275	\$ 100,241
424.00.362.500.00	Space & Facilities Lease	\$ 27,713	\$ 27,944	\$ 28,245	\$ 18,079	\$ 27,660	\$ 20,339	\$ 28,214
424.00.362.900.00	Other Rent and Charges	\$ 105,861	\$ 102,918	\$ 109,976	\$ 109,613	\$ 135,196	\$ 128,926	\$ 137,899
424.00.398.900.00	Insurance Prem. & Recovery	\$ 4,688		\$ 2,774	\$ 6,450		\$ 1,367	
424.00.369.100.00	Sale of Junk or Salvage	\$ 952	\$ 4,853	\$ 593	\$ 573		\$ 567	
424.00.369.910.00	Other Misc. Revenue	\$ 69,948	\$ 375,312	\$ 172,132	\$ 27,938	\$ 5,000	\$ 2,874	\$ 5,000
<b>Total Misc Revenue</b>		<b>\$ 287,558</b>	<b>\$ 634,647</b>	<b>\$ 474,015</b>	<b>\$ 294,158</b>	<b>\$ 354,299</b>	<b>\$ 252,347</b>	<b>\$ 271,354</b>
424.00.379.000.00	Contributed Capital		\$ 566,658		\$ 241,368			
424.00.379.200.00	Contribution-North Shore Sewer	\$ 163,734	\$ 244,143	\$ 115,747	\$ 63,024		\$ 42,016	
	Sale of Fixed Assets		\$ 298					
424.00.397.432.00	Operating Transfers In			\$ 10,589,785	\$ 4,720,781		\$ 11,042	
424.00.391.801.00	Other Debt Issues	\$ 400,000						
424.00.391.800.00	Intergovt. Loan Proceeds	\$ 3,192,661	\$ -					
<b>Total Water/Sewer Revenue</b>		<b>\$ 16,078,590</b>	<b>\$ 13,882,383</b>	<b>\$ 23,791,670</b>	<b>\$ 18,979,861</b>	<b>\$ 14,505,871</b>	<b>\$ 15,893,090</b>	<b>\$ 15,003,586</b>

**Water-Sewer: Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Excise Tax - Billings - Water</b>								
424.00.534.100.53	Extnl Taxes & Oper Assess	\$ 274,284	\$ 316,579	\$ 404,171	\$ 287,356	\$ 293,638	\$ 210,807	\$ 300,304
<b>Water Treatment Plant</b>								
	Office And Operating Supplies					\$ 5,000		\$ 5,100
	Small Tools And Minor Equip					\$ 5,000		\$ 5,100
	Supplies - Chemicals					\$ 20,000		\$ 20,400
	<b>Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>		<b>\$ 30,600</b>
	Professional Ser					\$ 10,000		\$ 10,200
	Repairs & Maintenance					\$ 320,000		\$ 20,400
	<b>Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 330,000</b>		<b>\$ 30,600</b>
<b>Total Water Treatment Plant</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 360,000</b>		<b>\$ 61,200</b>
<b>Water Services</b>								
424.00.534.810.11	WTR S.O.S. - Reg Salaries	\$ 624,811	\$ 655,985	\$ 770,513	\$ 823,956	\$ 922,227	\$ 804,873	\$ 963,727
424.00.534.810.12	Overtime	\$ 31,390	\$ 25,781	\$ 38,941	\$ 26,300	\$ 25,000	\$ 17,222	\$ 25,000
	<b>Salaries</b>	<b>\$ 656,201</b>	<b>\$ 681,766</b>	<b>\$ 809,454</b>	<b>\$ 850,256</b>	<b>\$ 947,227</b>	<b>\$ 822,095</b>	<b>\$ 988,727</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
424.00.534.810.21	Personnel Benefits	\$ 320,102	\$ 331,184	\$ 405,902	\$ 408,007	\$ 459,420	\$ 390,146	\$ 496,174
	<b>Benefits</b>	<b>\$ 320,102</b>	<b>\$ 331,184</b>	<b>\$ 405,902</b>	<b>\$ 408,007</b>	<b>\$ 459,420</b>	<b>\$ 390,146</b>	<b>\$ 496,174</b>
424.00.534.810.31	Office And Operating Supplies	\$ 40,042	\$ 22,434	\$ 34,868	\$ 31,751	\$ 55,004	\$ 18,837	\$ 56,253
424.00.534.830.31	Office And Operating Supplies	\$ 16,814	\$ 7,363	\$ 3,702	\$ 10,098	\$ 10,051	\$ 12,328	\$ 10,279
424.00.534.810.35	Small Tools And Minor Equip	\$ 95,443	\$ 105,244	\$ 195,445	\$ 176,179	\$ 200,000	\$ 103,421	\$ 200,000
424.00.534.830.35	Small Tools And Minor Equip	\$ 5,965			\$ 39	\$ -		
424.00.534.830.36	Supplies - Chemicals	\$ 81,286	\$ 93,228	\$ 95,568	\$ 117,250	\$ 105,239	\$ 102,551	\$ 107,628
	<b>Supplies</b>	<b>\$ 239,550</b>	<b>\$ 228,269</b>	<b>\$ 329,583</b>	<b>\$ 335,317</b>	<b>\$ 370,294</b>	<b>\$ 237,137</b>	<b>\$ 374,160</b>
424.00.534.810.41	Professional Ser	\$ 152,183	\$ 159,054	\$ 105,241	\$ 230,976	\$ 150,000	\$ 175,187	\$ 150,000
424.00.534.411.41	Professional Ser		\$ 15,059					
424.00.534.412.41	Prof Ser-Risk and Resilience						\$ 56,796	
424.00.534.830.41	Professional Ser	\$ 6,513	\$ 149	\$ 13,999	\$ 690	\$ 1,418	\$ 2,358	\$ 1,450
424.00.534.811.41	Prof Ser - Parkers Landing WWTP			\$ 4,102				
424.00.534.830.42	Communication	\$ 4,694	\$ 10,315	\$ 9,672	\$ 14,241	\$ 13,925	\$ 12,575	\$ 14,241
424.00.534.810.45	Intfund Oper. Rentals & Lease	\$ 153,289	\$ 126,593	\$ 133,697	\$ 185,421	\$ 194,768	\$ 202,885	\$ 208,972
424.00.534.830.46	Insurance	\$ 48,641	\$ 50,876	\$ 58,432	\$ 123,331	\$ 126,698	\$ 125,535	\$ 129,574
424.00.534.810.47	Public Utility	\$ 367,034	\$ 392,498	\$ 378,250	\$ 410,364	\$ 429,035	\$ 315,951	\$ 438,774
424.00.534.810.48	Repairs & Maintenance	\$ 154,382	\$ 105,952	\$ 159,327	\$ 192,729	\$ 157,859	\$ 89,987	\$ 161,442
424.00.534.820.48	Repairs & Maintenance		\$ 9,374	\$ -		\$ 19,258		
424.00.534.830.48	Repairs & Maintenance	\$ 4,922		\$ 1,125	\$ 21,777	\$ -	\$ 2,450	
424.00.534.810.49	Miscellaneous	\$ 5,869	\$ 8,448	\$ 4,829	\$ 2,164	\$ 8,257	\$ 6,097	\$ 8,444
424.00.534.830.49	Miscellaneous	\$ 330	\$ 482	\$ 288	\$ 205	\$ 308	\$ 197	\$ 315
	<b>Services</b>	<b>\$ 897,856</b>	<b>\$ 878,800</b>	<b>\$ 868,962</b>	<b>\$ 1,181,898</b>	<b>\$ 1,101,526</b>	<b>\$ 990,017</b>	<b>\$ 1,113,212</b>
424.00.534.810.51	Intgovt Profess Services	\$ 8,869	\$ 14,668	\$ 27,614	\$ 19,117	\$ 19,633	\$ 19,648	\$ 20,079
424.40.594.344.65	Machinery and Equipment			\$ 181,013				
	Water System R&R					\$ 530,000	\$ 530,000	\$ 400,000
	<b>Capital</b>		\$ -	\$ 181,013	\$ -	\$ 530,000	\$ 530,000	\$ 400,000
	<b>Total Water Services</b>	<b>\$ 2,122,578</b>	<b>\$ 2,134,687</b>	<b>\$ 2,622,529</b>	<b>\$ 2,794,595</b>	<b>\$ 3,428,100</b>	<b>\$ 2,989,043</b>	<b>\$ 3,392,351</b>
<b>Excise Tax Billings - Sewer</b>								
424.00.535.100.53	Extnl Taxes & Oper Assess	\$ 196,247	\$ 201,125	\$ 185,447	\$ 247,967	\$ 204,416	\$ 185,595	\$ 209,056
<b>Sewer Collection</b>								
424.00.535.810.31	Office And Operating Supplies	\$ 1,210	\$ 22	\$ 949	\$ 6	\$ 3,818	\$ 1,742	\$ 3,928
424.00.535.810.35	Small Tools And Minor Equip	\$ 5	\$ 6,608	\$ 885		\$ 18,678	\$ 2	\$ 19,220
	<b>Supplies</b>	<b>\$ 1,215</b>	<b>\$ 6,630</b>	<b>\$ 1,833</b>	<b>\$ 6</b>	<b>\$ 22,496</b>	<b>\$ 1,744</b>	<b>\$ 23,148</b>
424.00.535.810.41	Professional Ser	\$ 1,229	\$ 13,948	\$ -	\$ 7,060	\$ 81,407	\$ 6,133	\$ 83,255
424.00.535.810.48	Repairs & Maintenance	\$ 18,213	\$ 4,894	\$ 27,025	\$ 23,573	\$ 105,239	\$ 26,830	\$ 107,628
424.00.535.810.49	Miscellaneous	\$ 10		\$ -		\$ 747		\$ 764
	<b>Services</b>	<b>\$ 19,452</b>	<b>\$ 18,842</b>	<b>\$ 27,025</b>	<b>\$ 30,633</b>	<b>\$ 187,393</b>	<b>\$ 32,963</b>	<b>\$ 191,647</b>
	<b>Total Sewer Collections</b>	<b>\$ 20,667</b>	<b>\$ 25,472</b>	<b>\$ 28,859</b>	<b>\$ 30,638</b>	<b>\$ 209,889</b>	<b>\$ 34,707</b>	<b>\$ 214,795</b>
<b>Sewer Pressure Collection</b>								
424.00.535.811.11	SWR PRESSURE COLL - Reg Salar	\$ 90,121	\$ 94,137	\$ 75,570	\$ 71,314	\$ 74,622	\$ 76,749	\$ 80,203
424.00.535.811.12	Overtime	\$ 3,960	\$ 3,381	\$ 2,047	\$ 1,296	\$ 2,782	\$ 2,192	\$ 2,782
	<b>Salaries</b>	<b>\$ 94,081</b>	<b>\$ 97,519</b>	<b>\$ 77,617</b>	<b>\$ 72,610</b>	<b>\$ 77,404</b>	<b>\$ 78,941</b>	<b>\$ 82,985</b>
424.00.535.811.21	Personnel Benefits	\$ 44,357	\$ 42,547	\$ 40,814	\$ 42,444	\$ 45,924	\$ 43,761	\$ 47,262
424.00.535.811.31	Office And Operating Supplies	\$ 14,391	\$ 28,240	\$ 14,135	\$ 2,928	\$ 34,543	\$ 21,676	\$ 35,328
424.00.535.811.35	Small Tools And Minor Equip	\$ 6,147	\$ 3,166	\$ 7,572	\$ 3,251	\$ 7,367	\$ 6,280	\$ 7,534
424.00.535.811.36	Chemicals	\$ 29,717	\$ 30,377	\$ 36,033	\$ 63,765	\$ 65,435	\$ 47,630	\$ 66,920
	<b>Supplies</b>	<b>\$ 50,255</b>	<b>\$ 61,783</b>	<b>\$ 57,740</b>	<b>\$ 69,944</b>	<b>\$ 107,345</b>	<b>\$ 75,586</b>	<b>\$ 109,782</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
424.00.535.811.41	Professional Ser	\$ 35,763	\$ 9,066	\$ 70,666	\$ 10,586	\$ 50,000	\$ 5,025	\$ 50,000
424.00.535.812.41	Prof Services-Gen Sewer Plan			\$ 293,316	\$ 112,865			
424.00.535.811.42	Communication	\$ 813	\$ 709			\$ 900		\$ 921
424.00.535.811.45	Intfund Oper. Rentals & Lease	\$ 5,845	\$ 4,836	\$ 50		\$ 10,524	\$ 165	\$ 10,763
424.00.535.830.43	Travel	\$ 491				\$ -		
424.00.535.811.46	Insurance	\$ 2,244	\$ 2,647	\$ 3,312	\$ 4,644	\$ 4,771	\$ 2,624	\$ 4,879
424.00.535.811.48	Intfund Repairs & Maint.	\$ 104,410	\$ 128,352	\$ 65,866	\$ 43,173	\$ 50,000	\$ 41,753	\$ 50,000
424.00.535.811.49	Miscellaneous	\$ 504	\$ 611	\$ 175	\$ 205	\$ 611	\$ 197	\$ 625
	<b>Services</b>	<b>\$ 150,070</b>	<b>\$ 146,221</b>	<b>\$ 433,385</b>	<b>\$ 171,472</b>	<b>\$ 116,806</b>	<b>\$ 49,764</b>	<b>\$ 117,188</b>
	<b>Total Sewer Pressure Collection</b>	<b>\$ 338,762</b>	<b>\$ 348,070</b>	<b>\$ 609,556</b>	<b>\$ 356,471</b>	<b>\$ 347,479</b>	<b>\$ 248,052</b>	<b>\$ 357,217</b>
<b>Sewer Pumping</b>								
424.00.535.830.11	SWR PUMPING - Reg Salaries	\$ 131,996	\$ 141,327					
424.00.535.830.12	Overtime	\$ 6,829	\$ 7,452					
	<b>Salaries</b>	<b>\$ 138,825</b>	<b>\$ 148,779</b>			<b>\$ -</b>		
424.00.535.830.21	<b>Personnel Benefits</b>	<b>\$ 52,396</b>	<b>\$ 57,291</b>					
424.00.535.830.31	Office And Operating Supplies	\$ 2,158	\$ 1,997	\$ 18	\$ 3,372	\$ 4,000	\$ 9,542	\$ 4,000
424.00.535.830.32	Fuel Consumed	\$ -	\$ 2,854	\$ 2,921	\$ 2,315			
	<b>Supplies</b>	<b>\$ 2,158</b>	<b>\$ 4,851</b>	<b>\$ 2,939</b>	<b>\$ 5,687</b>	<b>\$ 4,000</b>	<b>\$ 9,542</b>	<b>\$ 4,000</b>
424.00.535.830.41	Professional Ser	\$ 68,416	\$ 75,287	\$ 32,884	\$ 14,093	\$ 84,191	\$ 16,295	\$ 86,102
424.00.535.831.41	Prof Srv - Crown View PS Imp.		\$ 26,463					
424.00.535.830.42	Communication	\$ 2,787	\$ 3,055	\$ 2,700	\$ 3,805	\$ 5,000	\$ 3,847	\$ 5,100
424.00.535.830.47	Public Utility	\$ 59,627	\$ 68,728	\$ 71,988	\$ 88,179	\$ 75,000	\$ 78,729	\$ 81,090
424.00.535.830.48	Repairs & Maintenance	\$ 90,395	\$ 163,735	\$ 58,004	\$ 93,768	\$ 105,239	\$ 76,390	\$ 107,628
	<b>Services</b>	<b>\$ 221,226</b>	<b>\$ 337,269</b>	<b>\$ 165,577</b>	<b>\$ 199,845</b>	<b>\$ 269,430</b>	<b>\$ 175,260</b>	<b>\$ 279,920</b>
	<b>Total Sewer Pumping</b>	<b>\$ 414,606</b>	<b>\$ 548,189</b>	<b>\$ 168,516</b>	<b>\$ 205,532</b>	<b>\$ 273,430</b>	<b>\$ 184,802</b>	<b>\$ 283,920</b>
<b>Sewer Treatment</b>								
424.00.535.850.11	SWR TREATMENT - Reg Salaries	\$ 258,650	\$ 269,659	\$ 519,328	\$ 630,098	\$ 650,246	\$ 666,140	\$ 696,116
424.00.535.850.12	Overtime	\$ 41,047	\$ 36,354	\$ 27,599	\$ 22,396	\$ 40,858	\$ 24,341	\$ 41,881
	<b>Salaries</b>	<b>\$ 299,697</b>	<b>\$ 306,012</b>	<b>\$ 546,926</b>	<b>\$ 652,494</b>	<b>\$ 691,104</b>	<b>\$ 690,481</b>	<b>\$ 737,997</b>
424.00.535.850.21	<b>Personnel Benefits</b>	<b>\$ 111,684</b>	<b>\$ 119,324</b>	<b>\$ 234,082</b>	<b>\$ 281,325</b>	<b>\$ 294,398</b>	<b>\$ 290,532</b>	<b>\$ 313,775</b>
424.00.535.850.31	Office And Operating Supplies	\$ 37,963	\$ 49,063	\$ 47,876	\$ 30,088	\$ 51,222	\$ 31,127	\$ 52,384
424.00.535.850.35	Small Tools And Minor Equip	\$ 633		\$ 1,779	\$ 13,439	\$ 5,096	\$ 4,457	\$ 5,212
424.00.535.850.36	Supplies - Chemicals	\$ 326,751	\$ 312,873	\$ 275,232	\$ 312,759	\$ 319,693	\$ 276,552	\$ 326,950
	<b>Supplies</b>	<b>\$ 365,348</b>	<b>\$ 361,936</b>	<b>\$ 324,887</b>	<b>\$ 356,287</b>	<b>\$ 376,011</b>	<b>\$ 312,136</b>	<b>\$ 384,546</b>
424.00.535.850.41	Professional Ser	\$ 120,757	\$ 87,829	\$ 113,450	\$ 80,045	\$ 100,000	\$ 32,642	\$ 100,000
424.00.535.850.42	Communication	\$ 6,578	\$ 7,950	\$ 8,244	\$ 10,051	\$ 9,358	\$ 12,748	\$ 13,130
424.00.535.850.43	Travel		\$ 1,896	\$ 264	\$ 120	\$ 944	\$ -	\$ 965
424.00.535.850.45	Intfund Oper. Rentals & Lease	\$ 63,164	\$ 55,374	\$ 53,377	\$ 66,039	\$ 67,182	\$ 83,221	\$ 85,718
424.00.535.850.46	Insurance	\$ 100,690	\$ 125,350	\$ 137,933	\$ 98,340	\$ 134,763	\$ 109,013	\$ 137,822
424.00.535.850.47	Public Utility	\$ 175,634	\$ 171,744	\$ 171,442	\$ 173,951	\$ 210,478	\$ 149,053	\$ 215,256
424.00.535.850.48	Repairs & Maintenance	\$ 147,923	\$ 119,522	\$ 190,860	\$ 248,093	\$ 365,000	\$ 398,076	\$ 365,000
424.00.535.850.49	Miscellaneous	\$ 9,192	\$ 7,479	\$ 10,164	\$ 9,237	\$ 20,000	\$ 15,147	\$ 20,000
	<b>Services</b>	<b>\$ 623,938</b>	<b>\$ 577,144</b>	<b>\$ 685,735</b>	<b>\$ 685,878</b>	<b>\$ 907,725</b>	<b>\$ 799,900</b>	<b>\$ 937,891</b>
424.00.535.850.51	<b>Intergovt. Prof. Services</b>	<b>\$ 29,030</b>	<b>\$ 30,223</b>	<b>\$ 29,437</b>	<b>\$ 628</b>	<b>\$ 20,445</b>	<b>\$ 28,816</b>	<b>\$ 29,680</b>
	<b>Total Sewer Treatment</b>	<b>\$ 1,429,697</b>	<b>\$ 1,394,639</b>	<b>\$ 1,821,067</b>	<b>\$ 1,976,611</b>	<b>\$ 2,289,683</b>	<b>\$ 2,121,865</b>	<b>\$ 2,403,889</b>
<b>Administration</b>								
424.00.538.100.11	ADMIN/GEN - Reg Salaries	\$ 265,034	\$ 203,331	\$ 268,717	\$ 214,883	\$ 347,715	\$ 230,004	\$ 363,362
424.00.538.100.12	Overtime	\$ 105	\$ 29	\$ -	\$ -	\$ 200		\$ 200
	<b>Salaries</b>	<b>\$ 265,139</b>	<b>\$ 203,360</b>	<b>\$ 268,717</b>	<b>\$ 214,883</b>	<b>\$ 347,915</b>	<b>\$ 230,004</b>	<b>\$ 363,562</b>
424.00.538.100.21	<b>Personnel Benefits</b>	<b>\$ 86,119</b>	<b>\$ 73,923</b>	<b>\$ 119,369</b>	<b>\$ 74,003</b>	<b>\$ 137,819</b>	<b>\$ 77,857</b>	<b>\$ 148,845</b>
	<b>Benefits</b>	<b>\$ 86,119</b>	<b>\$ 73,923</b>	<b>\$ 119,369</b>	<b>\$ 74,003</b>	<b>\$ 137,819</b>	<b>\$ 77,857</b>	<b>\$ 148,845</b>
424.00.538.100.31	Office And Operating Supplies	\$ 465	\$ 2,309	\$ 496	\$ 305	\$ 3,865	\$ 1,002	\$ 3,953
424.00.562.100.31	COVID19 Supplies				\$ 1,072		\$ 34	
	<b>Supplies</b>	<b>\$ 465</b>	<b>\$ 2,309</b>	<b>\$ 496</b>	<b>\$ 1,377</b>	<b>\$ 3,865</b>	<b>\$ 1,036</b>	<b>\$ 3,953</b>

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
424.00.538.100.41	Interfund Profess. Serv.	\$ 1,190,273	\$ 1,281,386	\$ 1,198,887	\$ 1,230,131	\$ 1,652,192	\$ 1,350,006	\$ 1,657,674
424.00.538.170.41	Interfund Profess. Serv.	\$ 39,952	\$ 48,972	\$ 37,719	\$ 45,374	\$ 41,420	\$ 43,954	\$ 45,272
424.00.594.350.41	Professional Services				\$ -	\$ 5,262		\$ 5,381
424.00.538.100.42	Communication	\$ 14,718	\$ 11,193	\$ 10,159	\$ 6,781	\$ 19,382	\$ 10,259	\$ 19,822
424.00.538.170.42	Communication	\$ -	\$ -	\$ -	\$ -	\$ 482		\$ 493
424.00.538.100.43	Travel	\$ 916	\$ 2,102	\$ 747	\$ 230	\$ 4,899	\$ 269	\$ 5,011
424.00.538.100.45	Intfund Oper. Rentals & Lease	\$ 96,671	\$ 81,915	\$ 90,329	\$ 89,565	\$ 95,208	\$ 95,208	\$ 97,369
424.00.538.100.46	Insurance	\$ 4,432	\$ 5,228	\$ 6,542	\$ 4,667	\$ 6,885	\$ 3,436	\$ 7,041
424.00.538.100.49	Miscellaneous	\$ 17,782	\$ 6,837	\$ 5,927	\$ 17,614	\$ 15,786	\$ 10,786	\$ 16,144
424.00.538.170.49	Miscellaneous	\$ 41,395	\$ 54,318	\$ 44,696	\$ 68,273	\$ 66,487	\$ 69,833	\$ 67,996
	<b>Services</b>	<b>\$ 1,406,140</b>	<b>\$ 1,491,950</b>	<b>\$ 1,395,005</b>	<b>\$ 1,462,636</b>	<b>\$ 1,908,003</b>	<b>\$ 1,583,750</b>	<b>\$ 1,922,203</b>
424.00.597.300.00	Transfer to GMA	\$ 85,897	\$ 496,162			\$ 109,000	\$ 109,000	
424.00.597.432.00	Transfer to WS Capital Reserve			\$ (211,588)				
424.00.597.426.00	Transfer to WS Capital Fund	\$ 358,776	\$ 826,786	\$ 2,177,160	\$ 1,147,235	\$ 600,000	\$ 600,000	\$ 425,000
424.00.597.428.00	Transfer to 2019 Water Projects				\$ 2,907			
424.00.597.319.00	Transfer to Larkspur			\$ 180,323				
424.00.597.315.00	Transfer to Brady				\$ 173,913		\$ 4,136	
424.00.597.523.00	Transfer to ERR	\$ 53,276						
424.00.597.612.00	Transfer to Retiree Medical	\$ 25,305	\$ 21,082	\$ 10,022		\$ 22,347	\$ 22,347	\$ 22,794
	<b>Total Administration</b>	<b>\$ 2,281,116</b>	<b>\$ 3,115,572</b>	<b>\$ 3,939,506</b>	<b>\$ 3,076,953</b>	<b>\$ 3,128,949</b>	<b>\$ 2,623,995</b>	<b>\$ 2,886,356</b>
<b>Debt</b>								
424.00.591.380.71	Rev Bonds Principal	\$ 695,000	\$ 720,000	\$ 970,000	\$ 1,090,000	\$ 1,090,000	\$ 1,090,000	\$ 1,135,000
424.00.591.380.78	Principal - Loans	\$ 2,711,998	\$ 2,365,494	\$ 1,884,624	\$ 2,063,432	\$ 1,638,351	\$ 1,638,351	\$ 1,843,174
424.00.592.350.83	Utility Interest Expense	\$ 1,342,156	\$ 1,183,555	\$ 1,657,747	\$ 1,864,513	\$ 1,806,257	\$ 1,806,257	\$ 2,625,860
	<b>Debt</b>	<b>\$ 4,749,155</b>	<b>\$ 4,269,049</b>	<b>\$ 4,512,371</b>	<b>\$ 5,017,945</b>	<b>\$ 4,534,608</b>	<b>\$ 4,534,608</b>	<b>\$ 5,604,034</b>
			\$ 125,356					
<b>Capital</b>								
424.00.594.340.64	Machinery And Equipment			\$ 48,979		\$ 17,500		
424.40.594.352.65	WWTP R&R						\$ (14,483)	
424.00.594.354.65	WWTP Upgrades				\$ 74,925	\$ 500,000		\$ 500,000
424.40.594.353.65	Pump Station R&R					\$ 550,000	\$ 19,592	\$ 550,000
424.40.594.354.65	Sewer Main R&R					\$ 600,000	\$ 53,722	\$ 600,000
	<b>Capital</b>		\$ -	\$ 48,979	\$ 74,925	\$ 1,667,500	\$ 58,831	\$ 1,650,000
	<b>Total Water-Sewer Fund</b>	<b>\$ 11,827,112</b>	<b>\$ 12,353,382</b>	<b>\$ 14,341,001</b>	<b>\$ 14,068,993</b>	<b>\$ 16,737,692</b>	<b>\$ 13,192,304</b>	<b>\$ 17,363,123</b>

**Water-Sewer: Capital Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
426.00.361.110.00	Interest Earnings	\$ 27	\$ 1,356		\$ 5			
426.00.397.001.41	Operating Transfer GF	\$ 54,528	\$ 78,046	\$ 54,103	\$ 3,142			
426.00.397.432.00	Operating Transfers In 424		\$ 81,324			\$ 440,000		
426.00.397.424.00	Operating Transfer-STEP Trans Main			\$ 2,177,160	\$ 1,147,235	\$ 600,000		\$ 425,000
426.00.397.424.01	Operating Transfer-Slow Sand W/S	\$ 6,514						
426.00.397.424.02	Operating Transfer-Well 6/14 Wtr Line		\$ 46,352	\$ 43,556				
426.00.397.424.03	Operating Transfer Meter Replacement Project	\$ 200,487	\$ 213,973					
426.00.397.424.05	Operating Transfer-Mill Ditch Sewer Main	\$ 17,229	\$ 414,333					
426.00.397.424.07	Operating Transfer-Chemical Feed Replacement	\$ 117,179						
426.00.397.424.08	Operating Transfer-Local Limits	\$ 12,799	\$ 66,835					
426.00.397.424.10	Operating Transfer-Timber Harvest	\$ 4,567	\$ 38,692					
426.00.397.432.00	Transfer In - Well 17 Development	\$ 52,342	\$ 116,318					
426.00.397.432.01	Transfer In - 544 Reservoir	\$ 14,243	\$ 8,835					
426.00.397.432.02	Transfer In - Northshore	\$ 200,944	\$ 61,651					
	<b>Total Transfers</b>	<b>\$ 680,832</b>	<b>\$ 1,126,359</b>	<b>\$ 2,274,820</b>	<b>\$ 1,150,377</b>	<b>\$ 1,040,000</b>	<b>\$ -</b>	<b>\$ 425,000</b>
426.00.391.800.00	Intergovt. Loan Proceeds	\$ 27,591	\$ 9,534	\$ 97,872				
426.00.391.800.01	SRF Loan 3		\$ 1,075,642					
	<b>Total Debt</b>	<b>\$ 27,591</b>	<b>\$ 1,085,176</b>	<b>\$ 97,872</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
426.00.379.200.00	Contribution-North Shore Sewer	\$ 2,013,007	\$ 317,397	\$ 65,150				
	<b>Total Non-Revenue</b>	<b>\$ 2,013,007</b>	<b>\$ 317,397</b>	<b>\$ 65,150</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
	<b>Total Water/Sewer Capital Revenue</b>	<b>\$ 2,721,457</b>	<b>\$ 2,530,287</b>	<b>\$ 2,437,841</b>	<b>\$ 1,150,382</b>	<b>\$ 1,040,000</b>	<b>\$ -</b>	<b>\$ 425,000</b>

**Water-Sewer: Capital Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
426.00.594.360.65	Radio Meters Project	\$ 218,050	\$ 266,731	\$ 237,971		\$ 275,000		\$ 275,000
426.00.594.341.65	544ft Water Transmission Main (Slow Sands)	\$ 274,213	\$ 1,550,944	\$ 127,913				
426.00.594.364.65	Dallas Street - E 1st to NE 2nd Ave				\$ 3,619			\$ 100,000
426.00.594.343.65	Boulder Fish Screen		\$ 1,440					
426.00.594.344.65	Slow Sands Caustic Feed	\$ -	\$ 23,694	\$ 209,917	\$ 669,072			
426.00.594.342.65	544ft Reservoir	\$ 26,654	\$ 79,456					
426.00.594.340.65	Well 614 Transmission Main		\$ 54,299	\$ 24,206	\$ 271	\$ 440,000		
426.00.594.344.65	Chemical Feed Replacement Project	\$ 117,179						
426.00.594.349.65	Jones Timber Sale	\$ 41,125	\$ 47,590	\$ 37,943	\$ 127,868			
426.00.594.348.65	Well 17	\$ 64,760	\$ 120,019					
426.00.594.347.65	Well 6 Motor Control Replacement		\$ 59,516	\$ 76,867	\$ 12,770			
426.40.594.342.65	343 Zone Supply Transmission				\$ 324,475			
426.40.594.344.65	Water System Repair & Replacement			\$ 36,121	\$ -			
426.00.594.365.65	NW 11th Ave to Brady Water Extension				\$ 3,396	\$ 275,000		
426.40.594.357.65	Washougal River Wellfield Improvements					\$ 50,000		\$ 50,000
426.00.594.345.65	North Shore Waterline Improvements	\$ 2,143,600	\$ 875,783	\$ 4,763				
	<b>Water Capital</b>	<b>\$ 2,885,583</b>	<b>\$ 3,079,473</b>	<b>\$ 755,703</b>	<b>\$ 1,141,471</b>	<b>\$ 1,040,000</b>		<b>\$ 425,000</b>
426.00.594.353.65	Local Limits Development	\$ 48,081	\$ 31,553	\$ 63,738				
426.00.594.356.65	Mill Ditch Replacement Project	\$ 204,426	\$ 264,566					
426.00.594.357.65	Gravity Thickener			\$ 19,368	\$ -			
426.00.594.355.65	WWTP Roofs			\$ 94,707				
426.40.594.350.65	Crown View Pump Station Rehab			\$ 47,071	\$ 31,336			
426.40.594.351.65	STEP Tank Pump Truck			\$ 201,277				
426.40.594.355.65	Lacamas Shores Pump Station Improvement			\$ 92,349	\$ 14,085			
426.40.594.355.65	View Ridge Court Sewer Improvement			\$ 342,992	\$ 15,774			
426.40.594.346.65	Crown Road Booster Station Upgrade			\$ 116,763				

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
426.00.594.358.65	I/I Elimination Projects			\$ 15,061	\$ -			
	Sewer Capital	\$ 252,507	\$ 296,119	\$ 993,327	\$ 61,195	\$ -		
426.00.597.424.00	Transfer to 424	\$ 4,761,244						
	<b>Total W/S Capital Fund</b>	<b>\$ 7,899,333</b>	<b>\$ 3,375,592</b>	<b>\$ 1,749,030</b>	<b>\$ 1,202,666</b>	<b>\$ 1,040,000</b>		<b>\$ 425,000</b>

**Water-Sewer: North Shore Sewer Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
427.00.361.113.00	Interest Earnings	\$ 160,434	\$ 122,631	\$ 100,625	\$ 22,319	\$ -	\$ 480	
427.00.397.000.41	Transfer In . City Engineering Tim	\$ 12,434	\$ 39,698	\$ 31,152	\$ 95,408		\$ 13,808	
<b>Total North Shore Sewer Const.</b>		<b>\$ 172,868</b>	<b>\$ 162,329</b>	<b>\$ 131,776</b>	<b>\$ 117,727</b>	<b>\$ -</b>	<b>\$ 14,287</b>	<b>\$ -</b>

**Water-Sewer: North Shore Sewer Capital Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Final Budget
427.00.594.350.65	North Shore Sewer	\$ 7,396,606	\$ 3,394,815	\$ 31,362				
427.00.594.352.65	WWTP Upgrade Projects				\$ 435,866			\$ 417,128
427.00.594.351.65	Lacamas Cr Pump Station		\$ 291,366	\$ 472,287	\$ 3,361,234	\$ 350,000	\$ 88,116	
	Debt Issuance Costs							
	<b>Construction</b>	<b>\$ 7,396,606</b>	<b>\$ 3,686,181</b>	<b>\$ 503,649</b>	<b>\$ 3,797,099</b>	<b>\$ 350,000</b>	<b>\$ 88,116</b>	<b>\$ 417,128</b>
<b>Total NUGA Sewer Constr.</b>		<b>\$ 7,396,606</b>	<b>\$ 3,686,181</b>	<b>\$ 503,649</b>	<b>\$ 3,797,099</b>	<b>\$ 350,000</b>	<b>\$ 88,116</b>	<b>\$ 417,128</b>



**Water-Sewer: Water Construction Project Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
428.00.361.112.00	Interest Earnings			\$ 99,202	\$ 226,524		\$ 24,216	\$ 50,000
428.00.391.100.00	Proceeds from Rev. Bonds			\$ 18,445,000				
428.00.392.100.00	Premium on Bonds			\$ 2,891,450				
428.00.391.800.00	PWTF Loan			\$ 195,444	\$ 1,543,377			
428.00.397.001.00	Transfer in- GF			\$ 963	\$ 15,555		\$ 8,539	
428.00.397.432.00	Transfer in - SDC					\$ 925,000		
428.00.397.424.00	Transfer in - WS				\$ 2,907			
<b>Total North Shore Sewer Const.</b>		\$ -	\$ -	\$ 21,632,058	\$ 1,788,362	\$ 925,000	\$ 32,755	\$ 50,000

**Water-Sewer: Water Construction Project Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
428.00.592.340.84	Debt Issuance Costs			\$ 147,928	\$ 2,891			
428.00.594.340.65	Parker's Landing & WWTP Wells			\$ 78,047	\$ -			
428.00.594.342.65	544' Zone 2.0 MG Reservoir			\$ 169,920	\$ 4,102,145	\$ 1,000,000	\$ 686,773	
428.00.594.343.65	Lower Prune Hill Booster Station			\$ 67,668	\$ 165,220	\$ 2,100,000	\$ 12,834	
428.00.594.341.65	Lake and Everett Waterlines				\$ 445,812		\$ 64,897	
428.00.594.344.65	343 Zone Supply Transmission Line					\$ 1,890,000		
428.00.594.345.65	343 Zone Reservoir					\$ 40,000		\$ 500,000
428.00.594.348.65	Forest Home Booster Station				\$ 11,782	\$ 600,000	\$ 6,624	
428.00.594.348.65	Well 17			\$ 158,919				
428.00.597.000.00	Trans Out to Fund 424			\$ 10,589,785				
<b>Construction</b>		\$ -	\$ -	\$ 11,212,266	\$ 4,727,849	\$ 5,630,000	\$ 771,128	\$ 500,000
<b>Total 2019 Water Constr. Projects</b>		\$ -	\$ -	\$ 11,212,266	\$ 4,727,849	\$ 5,630,000	\$ 771,128	\$ 500,000

**Water-Sewer: Capital Reserve Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
432.00.379.110.00	Water SDC Fees	\$ 869,583	\$ 1,081,405	\$ 1,892,971	\$ 293,175	\$ 3,039,417	\$ 10,975	\$ 1,779,733
432.00.379.111.00	Water SDC North Shore	\$ 511,698	\$ 701,754	\$ 840,650	\$ 275,343	\$ 2,216,422	\$ 7,310	\$ 1,297,828
432.00.379.112.00	Water SDC N &S				\$ 2,136,910		\$ 2,007,143	
432.00.379.120.00	Sewer SDC Fees	\$ 459,964	\$ 479,903	\$ 860,114	\$ 468,687	\$ 1,306,148	\$ 244,316	\$ 764,816
432.00.379.121.00	Sewer SDC North Shore	\$ 287,300	\$ 353,600	\$ 514,140	\$ 652,740	\$ 1,340,178	\$ 640,900	\$ 784,743
	Charges for Services	\$ 2,128,545	\$ 2,616,662	\$ 4,107,875	\$ 3,826,855	\$ 7,902,165	\$ 2,910,644	\$ 4,627,119
432.00.361.110.00	Investment Interest	\$ 61,043	\$ 111,066	\$ 185,246	\$ 267,753	\$ 114,770	\$ 87,978	\$ 121,759
<b>Total W/S Cap Res Revenues</b>		<b>\$ 2,189,588</b>	<b>\$ 2,727,728</b>	<b>\$ 4,293,121</b>	<b>\$ 4,094,608</b>	<b>\$ 8,016,935</b>	<b>\$ 2,998,622</b>	<b>\$ 4,748,879</b>

**Water-Sewer: Capital Reserve Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Final Budget
432.00.597.424.00	Transfer Out 424			\$ 211,587	\$ 4,720,781		
432.00.597.428.00	Transfer Out - 428					\$ 925,000	
432.00.597.426.00	Transfers Out- 426	\$ 267,529	\$ 653,869	\$ 43,556		\$ 440,000	
	<b>Transfers</b>	<b>\$ 267,529</b>	<b>\$ 653,869</b>	<b>\$ 255,143</b>	<b>\$ 4,720,781</b>	<b>\$ 1,365,000</b>	
<b>Total Water-Capital Res Fund</b>		<b>\$ 267,529</b>	<b>\$ 653,869</b>	<b>\$ 255,143</b>	<b>\$ 4,720,781</b>	<b>\$ 1,365,000</b>	

**Water-Sewer: Bond Reserve Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
435.00.361.110.00	Investment Interest	\$ 30,264	\$ 33,944	\$ 30,072	\$ 21,774	\$ 33,541	\$ 2,517	\$ 22,428
<b>Total W/S Bond Res Revenues</b>		<b>\$ 30,264</b>	<b>\$ 33,944</b>	<b>\$ 30,072</b>	<b>\$ 21,774</b>	<b>\$ 33,541</b>	<b>\$ 2,517</b>	<b>\$ 22,428</b>

**Water-Sewer: Bond Reserve Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Budget
435.00.597.000.00	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Water-Capital Res Fund</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Internal Service Fund: Equipment Rental and Repair

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### Purpose

The Equipment Rental Fund maintains and replaces all mobile equipment for the City other than fire apparatus and emergency rescue ambulance equipment. The rental fund owns, operates, and maintains city repair and storage shops. Expenditures of the fund are reimbursed by renting the equipment owned by the fund.

### Key Accomplishments in Previous Biennium

The City accomplished the following goals:

- Replaced a number of vehicles and pieces of equipment to maintain a safe and efficient fleet
- Continued standardizing operations and preparing for implementation of new fleet management program
- Completed all scheduled preventative maintenance to reduce breakdowns that could potentially be costly and affect efficiencies

### Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service.

### Goals and New Initiatives

The Equipment Rental Fund has among its goals with current resources:

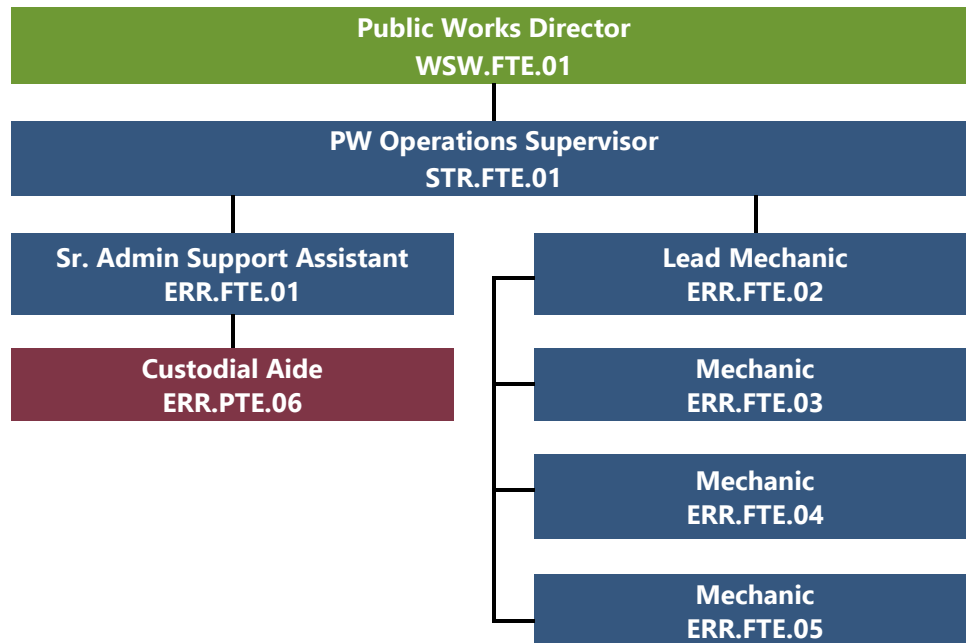
- Continue monitoring use of vehicles and equipment to maximize productivity and minimize fleet size
- Research and implement practical new fuel alternatives
- Purchase and implement new asset management program
- Formalize the fleet operations business plan
- Evaluate vehicle class and rate structures with information gathered from asset management program
- Develop benchmarks to reduce reserve vehicle dependency
- Develop a long range plan for space management and staffing needs

### Trends and Future Issues

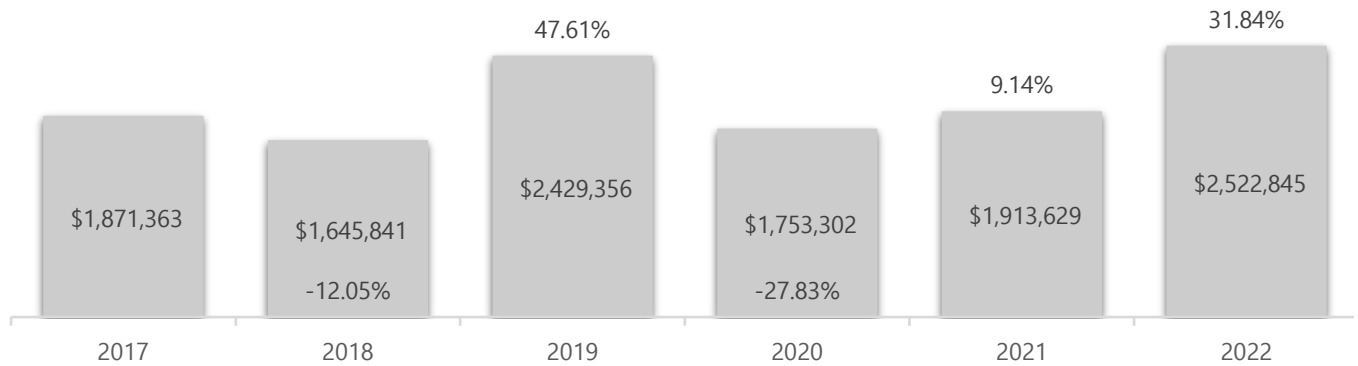
The top issues facing the Equipment Rental Fund are:

- Compliance with State regulatory mandates for reduction of petroleum-based fuels
- Training and facility improvements required to maintain alternative fuel vehicles
- Additional regulatory pressures
- Reduction of reliance on reserve fleet

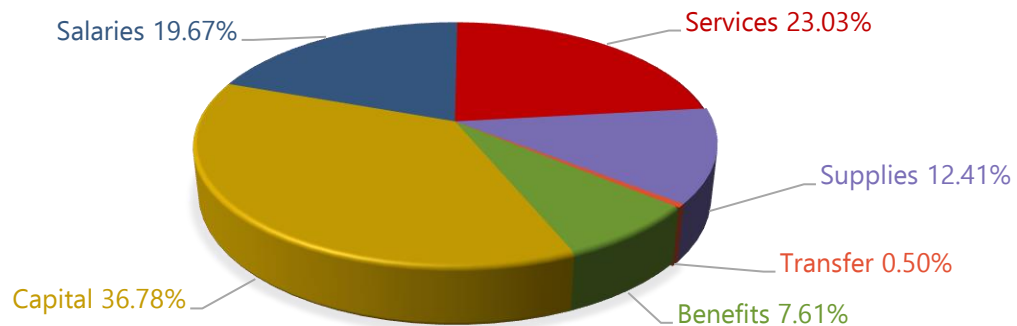
## Department Organizational Chart



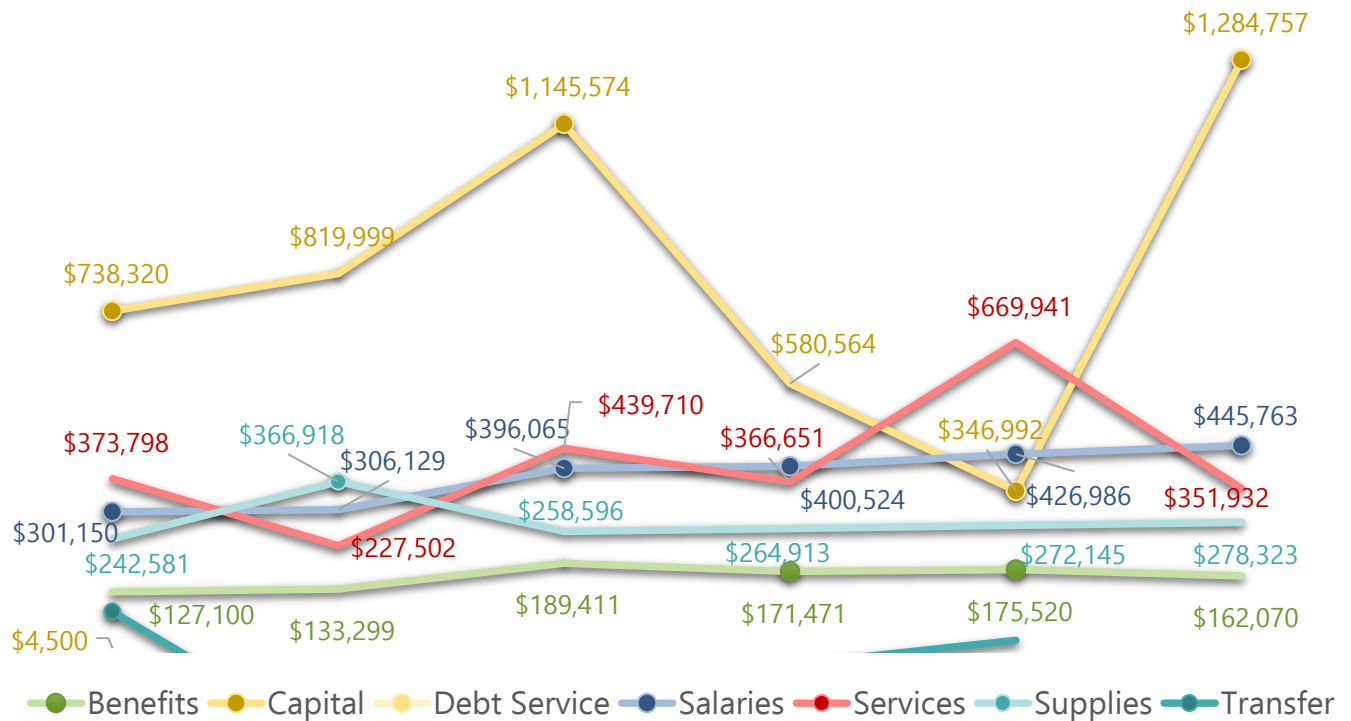
Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



### Revenue Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projection	2022 Final Budget
523.00.331.930.00	<b>Coronavirus Relief Funds</b>				\$ 19,050			
523.00.348.100.00	Intfund Equip/Veh Rentals	\$ 1,339,725	\$ 1,273,673	\$ 1,329,703	\$ 1,518,684	\$ 1,514,287	\$ 1,581,299	\$ 1,556,687
523.00.348.300.00	Veh/Equip Repair Chgs	\$ 2,733	\$ 3,396	\$ 10,893	\$ 1,081		\$ 10,011	\$ -
523.00.348.400.00	Int'Fund Space & Faciil. Renta	\$ 243,921	\$ 214,903	\$ 252,714	\$ 290,185	\$ 229,820	\$ 229,820	\$ 236,255
	<b>Charges for Services</b>	<b>\$ 1,586,379</b>	<b>\$ 1,491,972</b>	<b>\$ 1,593,309</b>	<b>\$ 1,809,950</b>	<b>\$ 1,744,107</b>	<b>\$ 1,821,130</b>	<b>\$ 1,792,942</b>
523.00.361.110.00	Investment Interest	\$ 19,617	\$ 25,959	\$ 33,598	\$ 40,494	\$ 27,522	\$ 19,435	\$ 20,018
523.00.369.910.00	Miscellaneous	\$ 3,554	\$ 300		199.92			
	<b>Miscellaneous</b>	<b>\$ 23,171</b>	<b>\$ 26,259</b>	<b>\$ 33,598</b>	<b>\$ 40,694</b>	<b>\$ 27,522</b>	<b>\$ 19,435</b>	<b>\$ 20,018</b>
523.00.372.000.00	Insurance Recoveries	\$ 1,366	\$ 5,000	\$ 178				
523.00.395.100.00	Proceeds From Sales Of Fixed A	\$ 4,186	\$ 30,548	\$ 113,890	\$ 37,638		\$ 52,440	
523.00.395.400.00	Gain/Loss Sale Of Assets						\$ (90,413)	
523.00.397.000.00	Transfer In	\$ 294,140						
<b>Total Equipment Rental Revenue</b>		<b>\$ 1,909,242</b>	<b>\$ 1,553,778</b>	<b>\$ 1,740,975</b>	<b>\$ 1,907,332</b>	<b>\$ 1,771,629</b>	<b>\$ 1,802,592</b>	<b>\$ 1,812,960</b>

## Operating Budget

Account	Description	2017 Actual	2018 Actual	2019 Actual	2019 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>MTC of Equipment</b>								
523.00.548.650.11	MTC OF EQUIP - Reg Salaries	\$ 174,599	\$ 187,558	\$ 194,121	\$ 150,732	\$ 277,571	\$ 207,525	\$ 290,062
523.00.548.650.12	Overtime	\$ 1,654	\$ 4,591	\$ 7,457		\$ 2,441	\$ 4,039	\$ 2,501
	<b>Salaries</b>	<b>\$ 176,253</b>	<b>\$ 192,148</b>	<b>\$ 201,578</b>	<b>\$ 150,732</b>	<b>\$ 280,012</b>	<b>\$ 211,564</b>	<b>\$ 292,563</b>
523.00.548.650.21	<b>Personnel Benefits</b>	<b>\$ 71,115</b>	<b>\$ 78,619</b>	<b>\$ 82,398</b>	<b>\$ 61,199</b>	<b>\$ 110,790</b>	<b>\$ 90,201</b>	<b>\$ 97,417</b>
523.00.548.650.31	Office And Operating Supplies	\$ 21,057	\$ 27,881	\$ 23,069	\$ 18,085	\$ 27,010	\$ 29,267	\$ 27,623
	<b>Supplies</b>	<b>\$ 21,057</b>	<b>\$ 27,881</b>	<b>\$ 23,069</b>	<b>\$ 18,085</b>	<b>\$ 27,010</b>	<b>\$ 29,267</b>	<b>\$ 27,623</b>
523.00.548.650.41	Interfund Profess. Serv.	\$ -	\$ -	\$ -	\$ -	\$ 101		\$ 104
523.00.548.650.45	Operating Rentals And Leases	\$ 1,585	\$ 1,560	\$ 4,801	\$ 2,119	\$ 2,908	\$ 3,596	\$ 2,974
523.00.548.650.46	Insurance	\$ 7,948	\$ 6,088	\$ 7,618	\$ 8,068	\$ 8,288	\$ 8,986	\$ 9,256
523.00.548.650.48	Repairs & Maintenance	\$ 66,994	\$ 87,414	\$ 92,871	\$ 37,886	\$ 91,259	\$ 61,761	\$ 93,330
	<b>Services</b>	<b>\$ 76,527</b>	<b>\$ 95,061</b>	<b>\$ 105,291</b>	<b>\$ 48,073</b>	<b>\$ 102,556</b>	<b>\$ 74,343</b>	<b>\$ 105,663</b>
<b>Total MTC of Equipment</b>		<b>\$ 344,951</b>	<b>\$ 393,710</b>	<b>\$ 412,336</b>	<b>\$ 278,089</b>	<b>\$ 520,368</b>	<b>\$ 405,376</b>	<b>\$ 523,266</b>
<b>Building</b>								
523.00.548.680.31	Office And Operating Supplies	\$ 14,585	\$ 14,102	\$ 17,008	\$ 11,357	\$ 21,048	\$ 21,716	\$ 21,526
	<b>Supplies</b>	<b>\$ 14,585</b>	<b>\$ 14,102</b>	<b>\$ 17,008</b>	<b>\$ 11,357</b>	<b>\$ 21,048</b>	<b>\$ 21,716</b>	<b>\$ 21,526</b>
523.00.548.680.41	Interfund Profess. Serv.	\$ 4,040	\$ 2,369	\$ 4,724	\$ 5,716	\$ 8,487	\$ 14,359	\$ 8,679
523.00.548.680.42	Communication	\$ 4,811	\$ 4,118	\$ 4,548	\$ 4,369	\$ 6,373	\$ 5,709	\$ 6,517
523.00.548.680.45	Operating Rentals And Leases	\$ 4,814	\$ 3,459	\$ 4,155	\$ 1,825	\$ 3,315	\$ 2,729	\$ 3,390
523.00.548.680.46	Insurance	\$ 698	\$ 3,887	\$ 19,842	\$ 5,736	\$ 5,893	\$ 6,307	\$ 6,496
523.00.548.680.47	Public Utility	\$ 23,620	\$ 24,648	\$ 25,361	\$ 16,933	\$ 25,000	\$ 22,031	\$ 25,568
523.00.548.680.48	Repairs & Maintenance	\$ 8,590	\$ 12,313	\$ 25,442	\$ 6,815	\$ 13,438	\$ 8,421	\$ 13,743
	<b>Services</b>	<b>\$ 46,572</b>	<b>\$ 50,794</b>	<b>\$ 84,071</b>	<b>\$ 41,394</b>	<b>\$ 62,504</b>	<b>\$ 59,556</b>	<b>\$ 64,393</b>
<b>Total Building</b>		<b>\$ 61,157</b>	<b>\$ 64,896</b>	<b>\$ 101,079</b>	<b>\$ 52,752</b>	<b>\$ 83,552</b>	<b>\$ 81,272</b>	<b>\$ 85,919</b>
<b>Gas</b>								
523.00.548.681.31	GAS - Office/Operating Supplie	\$ 278	\$ 815	\$ 1,266	\$ 52	\$ 1,318	\$ 1,318	\$ 1,348
523.00.548.681.32	Fuel Consumed	\$ 113,117	\$ 136,212	\$ 136,368	\$ 80,746	\$ 125,533	\$ 120,140	\$ 128,383
<b>Total Gas</b>		<b>\$ 113,396</b>	<b>\$ 137,027</b>	<b>\$ 137,635</b>	<b>\$ 80,798</b>	<b>\$ 126,851</b>	<b>\$ 121,458</b>	<b>\$ 129,731</b>
<b>Diesel</b>								
523.00.548.682.31	DIESEL - Office/Operating Supp							
523.00.548.682.32	Fuel Consumed	\$ 56,788	\$ 68,734	\$ 72,292	\$ 42,306	\$ 74,581	\$ 78,461	\$ 76,274
<b>Total Diesel</b>		<b>\$ 56,788</b>	<b>\$ 68,734</b>	<b>\$ 72,292</b>	<b>\$ 42,306</b>	<b>\$ 74,581</b>	<b>\$ 78,461</b>	<b>\$ 76,274</b>



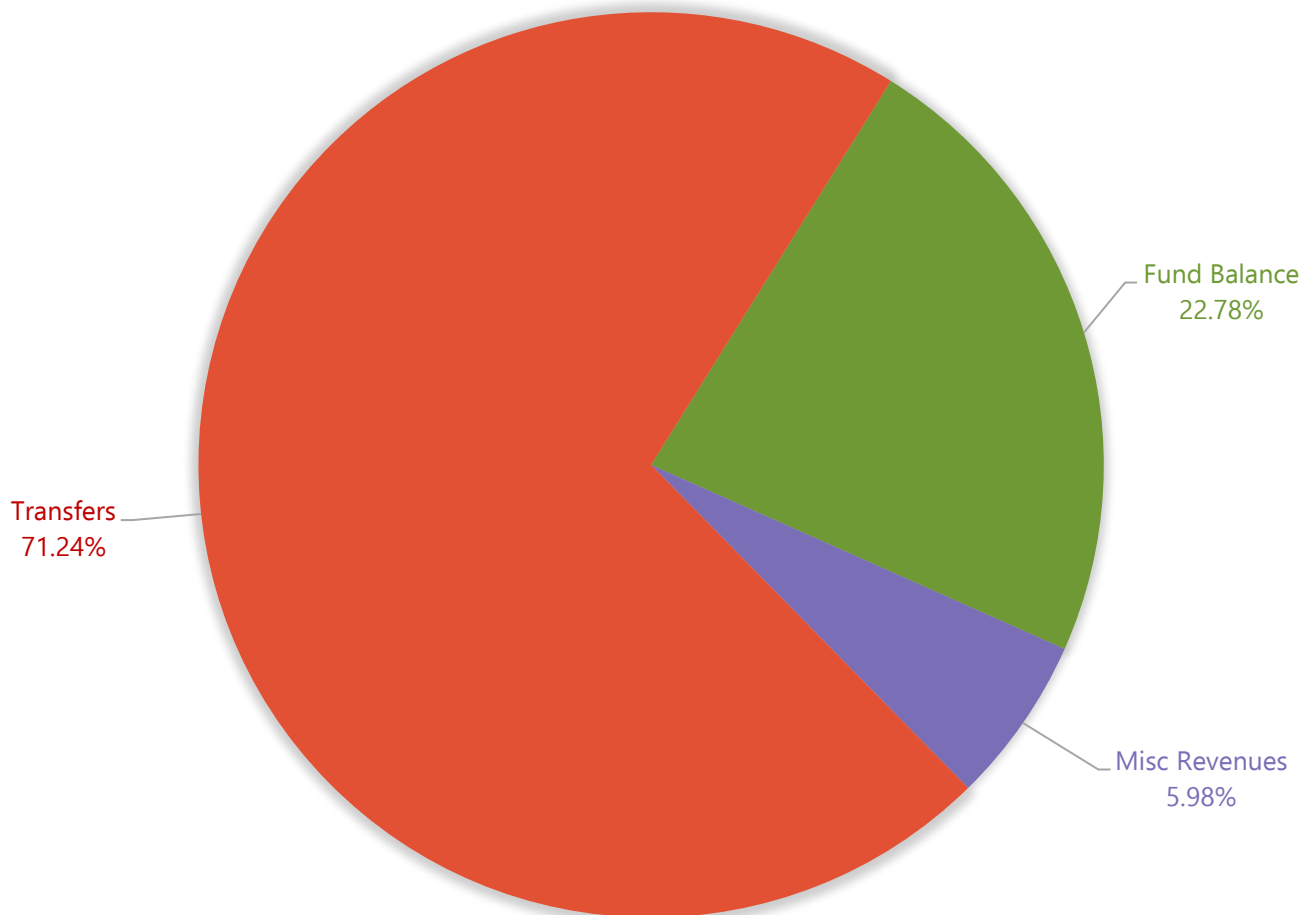
Account	Description	2017 Actual	2018 Actual	2019 Actual	2019 Actual	2021 Budget	2021 Projected	2022 Final Budget
<b>Lube</b>								
523.00.548.683.31	LUBE OIL - Office/Operating Su	\$ 3,758	\$ 6,076	\$ 4,533	\$ 3,574	\$ 9,825	\$ 5,133	\$ 10,048
	<b>Total Lube</b>	<b>\$ 3,758</b>	<b>\$ 6,076</b>	<b>\$ 4,533</b>	<b>\$ 3,574</b>	<b>\$ 9,825</b>	<b>\$ 5,133</b>	<b>\$ 10,048</b>
<b>Tires</b>								
523.00.548.684.31	<b>TIRES - Office/Operating Suppl</b>	<b>\$ 3,535</b>	<b>\$ 6,000</b>	<b>\$ 422</b>		<b>\$ 7,367</b>	<b>\$ 1,523</b>	<b>\$ 7,534</b>
523.00.548.684.48	Repair and Maintenance	\$ 37,116	\$ 36,401	\$ 44,270	\$ 24,533	\$ 40,000	\$ 43,631	\$ 40,908
523.00.548.684.49	Miscellaneous	\$ 915	\$ 2,031	\$ 3,088	\$ 58	\$ 2,500	\$ 1,957	\$ 2,500
	<b>Services</b>	<b>\$ 37,116</b>	<b>\$ 36,401</b>	<b>\$ 44,270</b>	<b>\$ 24,533</b>	<b>\$ 40,000</b>	<b>\$ 43,948</b>	<b>\$ 40,908</b>
	<b>Total Tires</b>	<b>\$ 40,651</b>	<b>\$ 42,400</b>	<b>\$ 44,692</b>	<b>\$ 24,533</b>	<b>\$ 47,367</b>	<b>\$ 45,470</b>	<b>\$ 48,442</b>
523.00.548.685.31	<b>BATTERY - Office/Operating Sup</b>	<b>\$ 391</b>	<b>\$ 379</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ 201</b>	<b>\$ -</b>	<b>\$ 206</b>
523.00.548.686.46	<b>Insurance</b>	<b>\$ 14,392</b>	<b>\$ 14,293</b>		<b>\$ 16,228</b>	<b>\$ 16,671</b>	<b>\$ 27,017</b>	<b>\$ 17,049</b>
<b>Administration</b>								
523.00.548.690.11	ADMIN/GEN - Reg Salaries	\$ 100,662	\$ 111,314	\$ 112,017	\$ 83,396	\$ 119,162	\$ 111,092	\$ 124,524
523.00.548.689.11	SHOP - Regular Salaries	\$ 21,193	\$ 22,720	\$ 23,491	\$ 18,199	\$ 25,313	\$ 25,050	\$ 26,177
523.00.548.690.12	Overtime	\$ 915	\$ 2,031	\$ 3,088	\$ 58	\$ 2,500	\$ 1,957	\$ 2,500
	<b>Salaries</b>	<b>\$ 122,771</b>	<b>\$ 136,065</b>	<b>\$ 138,596</b>	<b>\$ 101,653</b>	<b>\$ 146,975</b>	<b>\$ 138,099</b>	<b>\$ 153,201</b>
523.00.548.690.21	Personnel Benefits	\$ 46,604	\$ 49,208	\$ 50,737	\$ 36,838	\$ 54,309	\$ 48,962	\$ 52,879
523.00.548.689.21	Personnel Benefits	\$ 8,669	\$ 9,585	\$ 10,053	\$ 7,438	\$ 10,421	\$ 10,902	\$ 11,774
	<b>Benefits</b>	<b>\$ 55,273</b>	<b>\$ 58,793</b>	<b>\$ 60,789</b>	<b>\$ 44,276</b>	<b>\$ 64,730</b>	<b>\$ 59,864</b>	<b>\$ 64,653</b>
523.00.548.689.31	SHOP - Office & Operating Supp	\$ 3,004	\$ 2,369	\$ 3,909	\$ 1,036	\$ 5,262	\$ 6,975	\$ 5,381
523.00.562.690.31	COVID Supplies				\$ 3,846		\$ 160	
523.00.548.689.35	Small Tools And Minor Equip	\$ 4,548	\$ 3,487	\$ 30,726	\$ 395	\$ 5,463	\$ 7,303	\$ 5,587
	<b>Supplies</b>	<b>\$ 7,552</b>	<b>\$ 5,856</b>	<b>\$ 34,635</b>	<b>\$ 5,277</b>	<b>\$ 10,725</b>	<b>\$ 14,439</b>	<b>\$ 10,968</b>
523.00.548.690.41	Interfund Professional Service	\$ 179,989	\$ 76,390	\$ (8,605)	\$ 124,407	\$ 379,262	\$ 258,869	\$ 106,286
523.00.562.690.41	COVID - Professional Services				\$ 3,695		\$ 2,475	
523.00.548.690.42	Communication	\$ 1,021	\$ 720	\$ 960	\$ 515	\$ 687	\$ 644	\$ 702
523.00.548.690.43	Travel	\$ 31	\$ 75	\$ 83		\$ 2,105	\$ -	\$ 2,153
523.00.548.689.48	Repairs & Maintenance	\$ 4,228	\$ 540	\$ 5,833	\$ 1,905	\$ 56,594	\$ 2,857	\$ 5,000
523.00.548.690.49	Miscellaneous	\$ 2,990	\$ 3,149	\$ 3,056	\$ 2,501	\$ 3,738	\$ 2,232	\$ 3,823
523.00.548.689.49	Miscellaneous	\$ 289		\$ 127		\$ 359	\$ -	\$ 367
	<b>Services</b>	<b>\$ 188,548</b>	<b>\$ 80,874</b>	<b>\$ 1,454</b>	<b>\$ 133,022</b>	<b>\$ 442,745</b>	<b>\$ 267,078</b>	<b>\$ 118,331</b>
	<b>Total Administration</b>	<b>\$ 374,143</b>	<b>\$ 281,588</b>	<b>\$ 235,474</b>	<b>\$ 284,228</b>	<b>\$ 665,175</b>	<b>\$ 479,480</b>	<b>\$ 347,154</b>
<b>Debt</b>								
523.00.592.480.81	<b>Debt</b>	<b>\$ 3,772</b>	<b>\$ 336</b>					
<b>Capital</b>								
523.00.594.480.64	Machinery And Equipment	\$ 288,061	\$ 702,384	\$ 602,501	\$ 467,260	\$ 346,992	\$ 346,992	\$ 1,284,757
	<b>Capital</b>	<b>\$ 288,061</b>	<b>\$ 702,384</b>	<b>\$ 602,501</b>	<b>\$ 467,260</b>	<b>\$ 346,992</b>	<b>\$ 346,992</b>	<b>\$ 1,284,757</b>
					\$ (113,304)			
	<b>Total Equipment Rental Exp.</b>	<b>\$ 1,301,461</b>	<b>\$ 1,711,824</b>	<b>\$ 1,610,633</b>	<b>\$ 1,249,767</b>	<b>\$ 1,891,584</b>	<b>\$ 1,590,658</b>	<b>\$ 2,522,846</b>

## Fiduciary Funds Summary

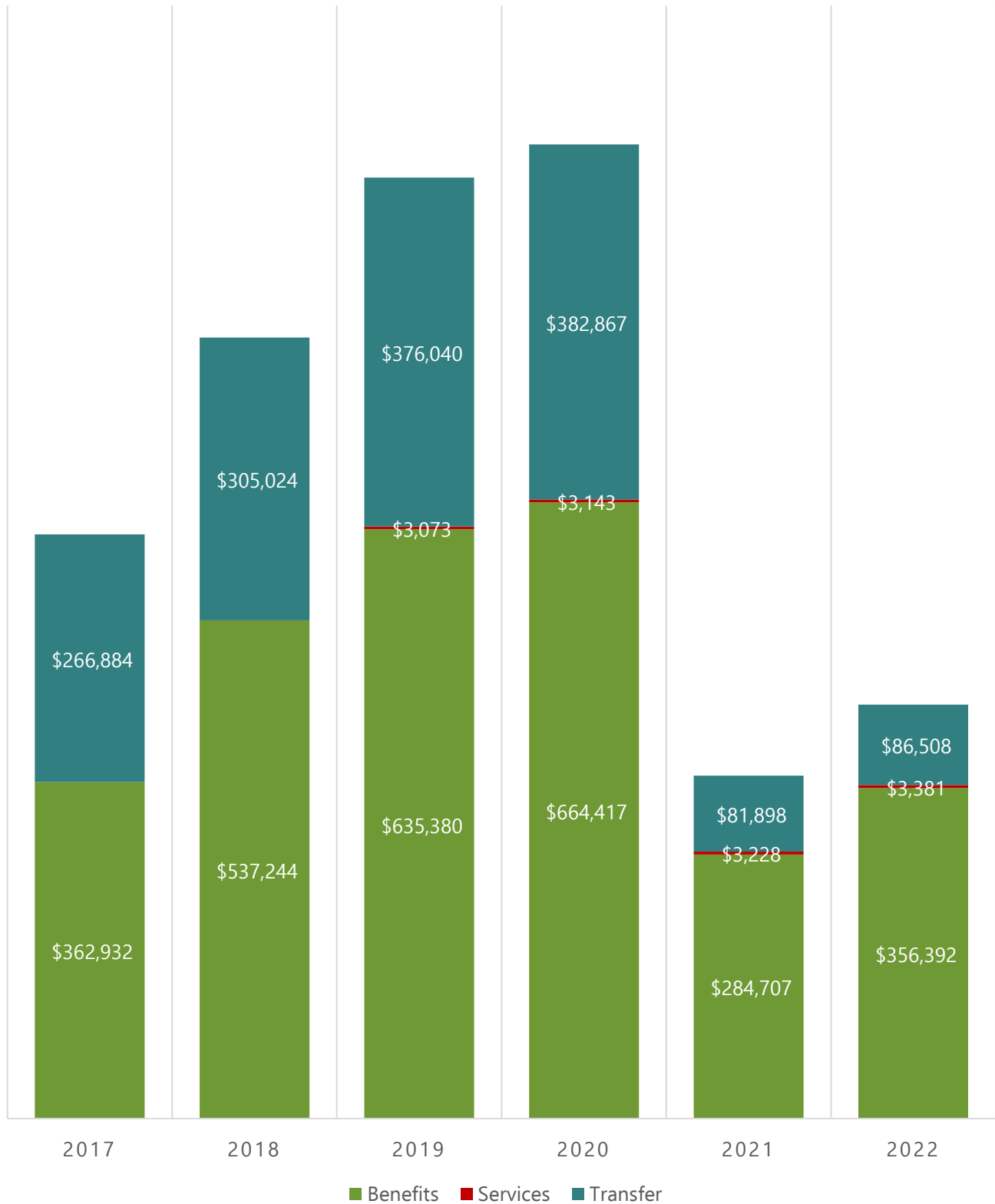
The City currently has three pension funds for Firefighter's Pension, LEOFF 1 and Retiree Medical.

- The Firefighter's Pension Fund provides for medical care and pension payments for the City's regular paid firefighters who were employed prior to January 1, 1971.
- LEOFF 1 Disability Fund provides for medical costs of firefighters after 1971 and police officers.
- Retiree Medical Fund pays for medical premiums for retirees hired before 1998.

### Revenues by Source



## Expenditures by Type



## Fiduciary Funds: Firefighters' Pension

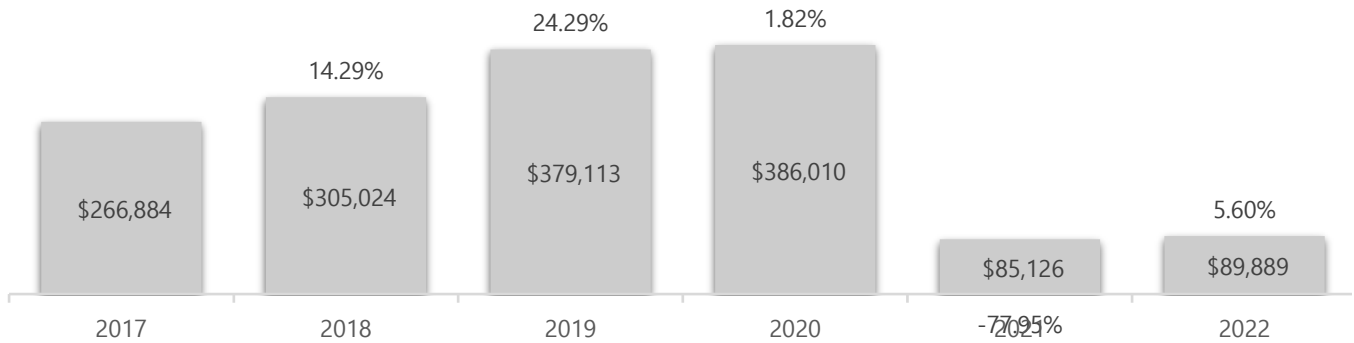
### Purpose

The Firefighter's Pension Fund provides for medical care and pension payments for the City's regular paid firefighters who were employed prior to January 1, 1971. Firefighters retired subsequent to that date will be paid from the Law Enforcement Officers and Firefighters Retirement System (LEOFF) administered by the State of Washington.

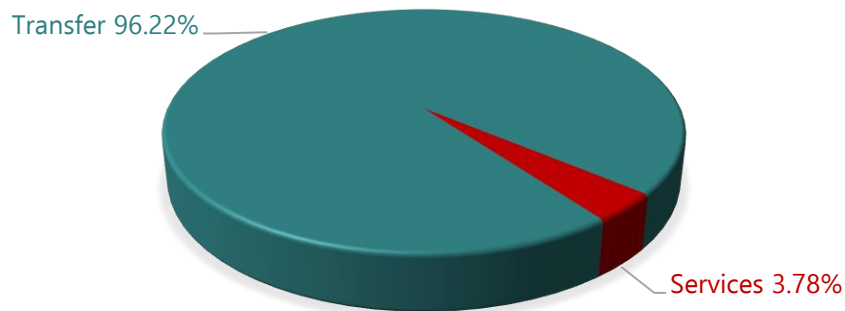
Retired firefighter pensions are increased by an amount equal to the change in the Seattle Consumer Price Index January through December each year. There is currently one retired fire marshal and two firefighters receiving subsidy payments to their state pension. This pension is fully funded. Beginning in 2017, the former firefighters will have their benefit paid from the LEOFF 1 Disability Fund.



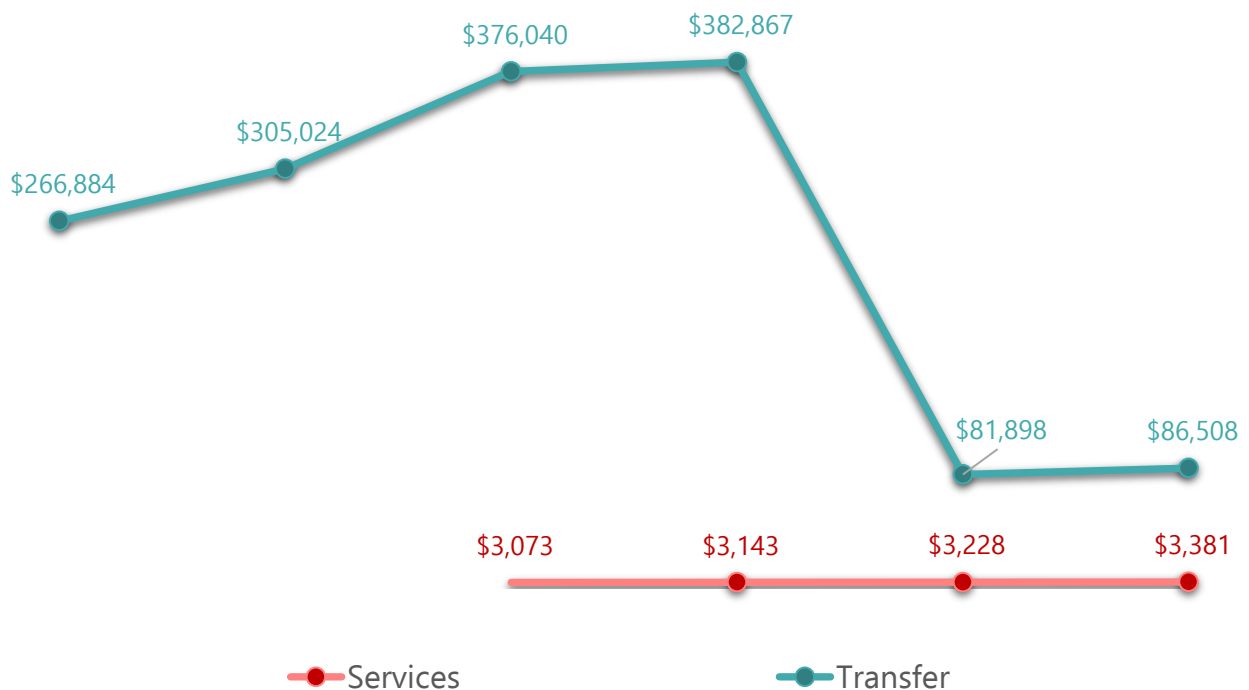
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
611.00.361.110.00	Investment Interest	\$ 27,237	\$ 33,578	\$ 33,617	\$ 29,681	\$ 36,562	\$ 11,921	\$ 12,279
	<b>Total Firefighter's Pension Revenues</b>	<b>\$ 27,237</b>	<b>\$ 33,578</b>	<b>\$ 33,617</b>	<b>\$ 29,681</b>	<b>\$ 36,562</b>	<b>\$ 11,921</b>	<b>\$ 12,279</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
611.00.522.200.41	Professional Services	\$ -	\$ 3,000	\$ 1,200	\$ 3,500	\$ 3,199	\$ 3,199	\$ 3,381
	<b>Benefits</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 1,200</b>	<b>\$ 3,500</b>	<b>\$ 3,199</b>	<b>\$ 3,199</b>	<b>\$ 3,381</b>
611.00.597.115.00	Transfer to 115	\$ 136,298	\$ 7,024	\$ 7,235	\$ 7,451	\$ 7,600	\$ 7,600	\$ 7,752
611.00.597.613.00		\$ 130,586	\$ 298,000	\$ 368,805	\$ 375,416	\$ 87,897	\$ 74,298	\$ 78,756
	<b>Total Firefighter's Pension Fund</b>	<b>\$ 266,884</b>	<b>\$ 308,024</b>	<b>\$ 377,240</b>	<b>\$ 386,367</b>	<b>\$ 98,696</b>	<b>\$ 85,097</b>	<b>\$ 89,889</b>

## Fiduciary Funds: Retiree Medical

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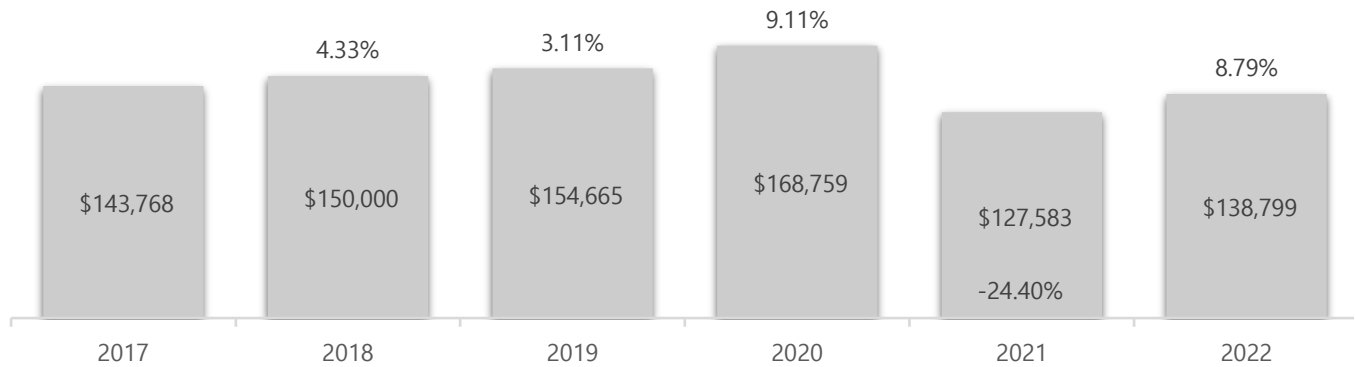
### **Purpose**

The City is obligated to pay the retiree's medical premiums for employees hired before 1997-2006 depending upon their union contract at the time until they are eligible for Medicare.

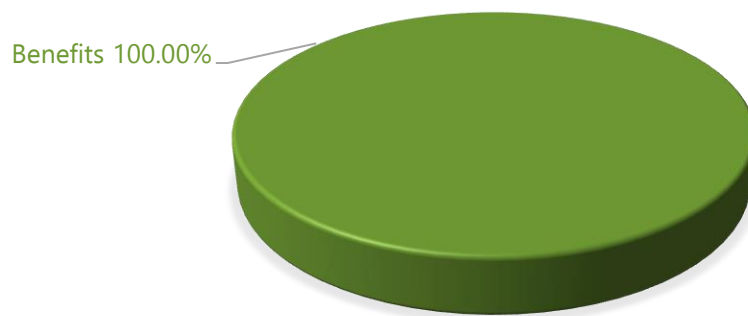
The medical premiums are paid by the respective fund the retiree was formerly paid from. There are currently twelve former employees participating in the program which is down from ten dropping off the program during the prior biennium.



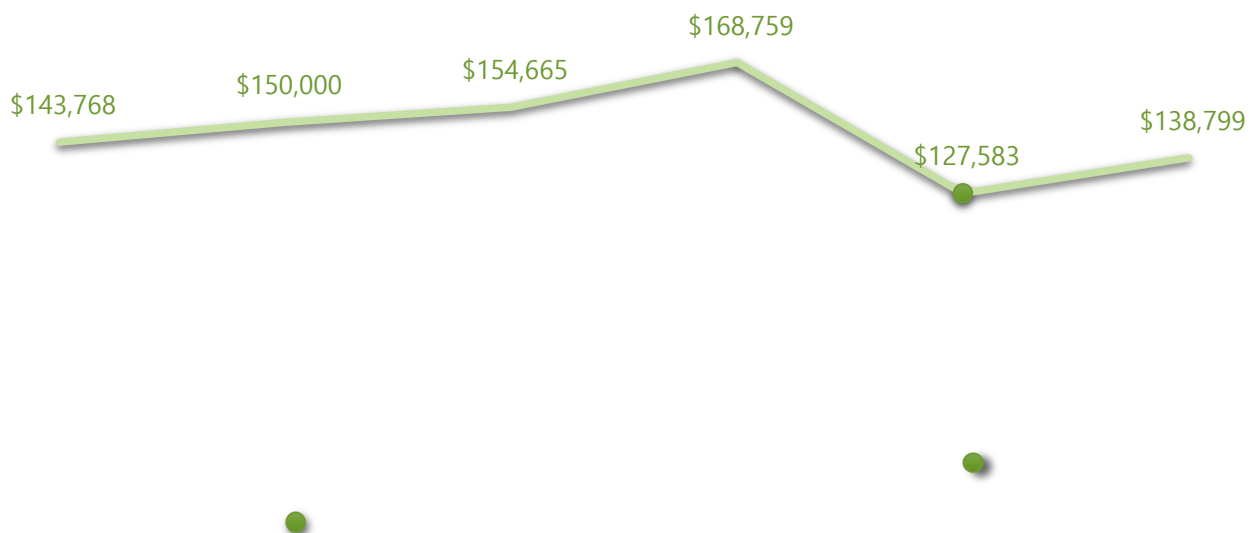
### Annual Budget Change



### 2021 – 2022 Budgeted Expenditures by Type



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
612.00.361.110.00	Investment Earnings			\$ 158	\$ 640		\$ 488	
612.00.397.001.00	Operating Transfer from General Fund	\$ 79,457	\$ 79,204	\$ 105,851	\$ 127,306	\$ 83,956	\$ 83,956	\$ 85,635
612.00.397.112.00	Operating Transfer from Street Fund	\$ 19,319	\$ 13,849	\$ 8,352	\$ 9,187	\$ 14,680	\$ 14,680	\$ 14,974
612.00.397.115.00	Operating Transfer from Fire/EMS Fund	\$ 19,688	\$ 6,226	\$ 30,439	\$ 32,266	\$ 6,600	\$ 6,600	\$ 6,732
612.00.397.424.00	Operating Transfer from W/S Fund	\$ 25,305	\$ 21,082	\$ 10,022		\$ 22,347	\$ 22,347	\$ 22,794
<b>Total Retiree Medical Revenues</b>		<b>\$ 143,769</b>	<b>\$ 120,361</b>	<b>\$ 154,822</b>	<b>\$ 169,399</b>	<b>\$ 127,583</b>	<b>\$ 128,071</b>	<b>\$ 130,135</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
612.00.517.200.21	Pension and Disability	\$ 140,493	\$ 127,270	\$ 139,375	\$ 127,575	\$ 127,583	\$ 140,240	\$ 138,799
<b>Total Retiree Medical Fund</b>		<b>\$ 140,493</b>	<b>\$ 127,270</b>	<b>\$ 139,375</b>	<b>\$ 127,575</b>	<b>\$ 127,583</b>	<b>\$ 140,240</b>	<b>\$ 138,799</b>

## Fiduciary Funds: LEOFF I

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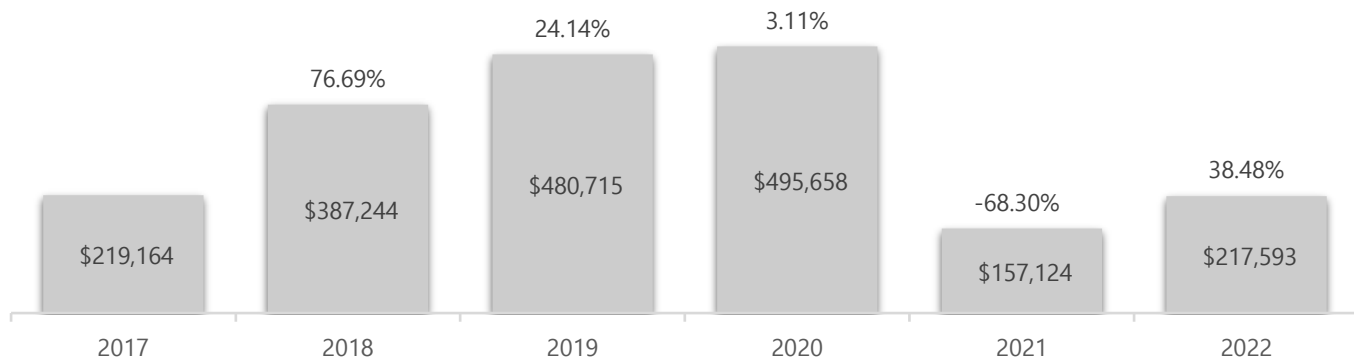
### Purpose

The City pays the Law Enforcement Officers and Firefighters Retirement System (LEOFF) retiree's medical premiums and medical costs for employees hired before 1998. There is a LEOFF 1 Disability Board which reviews the requests and determines the medical costs to be funded.

The medical premiums are funded with the Firefighter's pension fund for the retiree firefighters and the General Fund for the police officers. There are nine police officers participating and three firefighters.

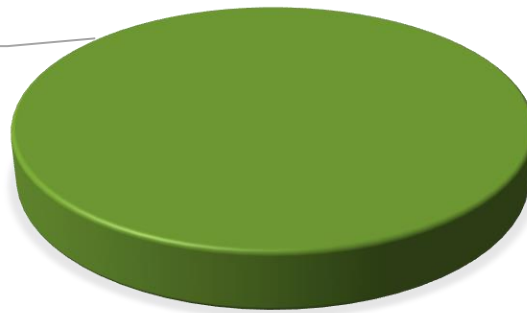


### Annual Budget Change

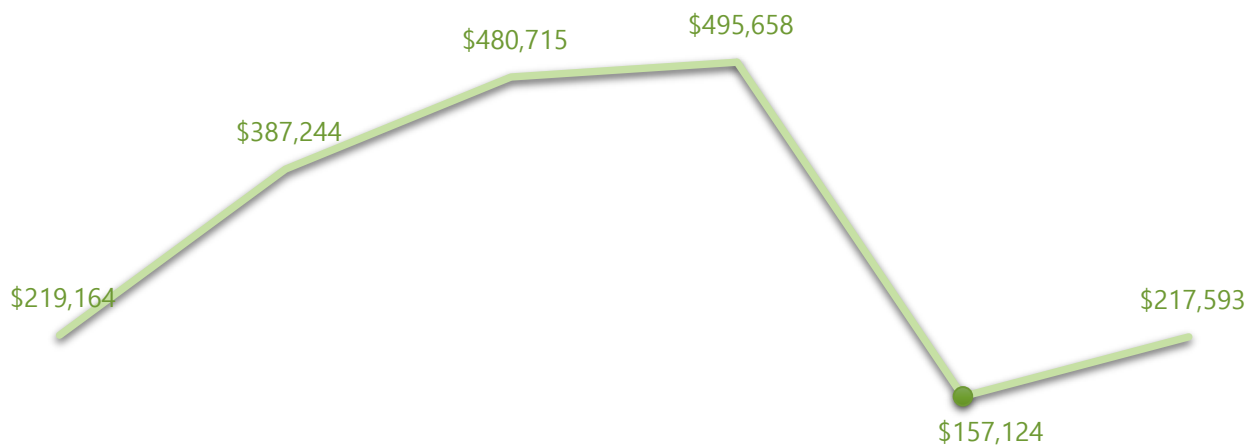


### 2021 – 2022 Budgeted Expenditures by Type

Benefits 100.00%



### 5-Year Expenditure Change by Type



**Revenue Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
613.00.361.110.00	Investment Earnings			\$ 692	\$ 6,449		\$ 4,952	
613.00.397.001.00	Operating Transfer from General Fund	\$ 88,578	\$ 89,244	\$ 111,910	\$ 120,242	\$ 82,826	\$ 82,826	\$ 87,795
613.00.397.611.00	Operating Transfer from LEOFF 1 Disability Fund	\$ 130,586	\$ 298,000	\$ 368,805	\$ 375,416	\$ 74,298	\$ 74,298	\$ 78,756
<b>Total LEOFF 1 Disability Revenues</b>		<b>\$ 219,164</b>	<b>\$ 387,244</b>	<b>\$ 481,407</b>	<b>\$ 502,107</b>	<b>\$ 157,124</b>	<b>\$ 162,076</b>	<b>\$ 166,551</b>

**Operating Budget**

Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Final Budget
613.00.521.201.21	Pension and Disability	\$ 78,378	\$ 74,390	\$ 88,055	\$ 83,144	\$ 105,760	\$ 79,570	\$ 118,832
	<b>Police Benefits</b>	<b>\$ 78,378</b>	<b>\$ 74,390</b>	<b>\$ 88,055</b>	<b>\$ 83,144</b>	<b>\$ 105,760</b>	<b>\$ 79,570</b>	<b>\$ 118,832</b>
613.00.522.215.21	Pension and Disability	\$ 119,039	\$ 287,959	\$ 194,761	\$ 49,202	\$ 62,584	\$ 57,444	\$ 70,320
613.00.522.215.29	Professional Services	\$ 21,866	\$ 24,665	\$ 21,762	\$ 18,154	\$ 25,313	\$ 17,032	\$ 28,441
	<b>Fire Benefits</b>	<b>\$ 140,905</b>	<b>\$ 312,624</b>	<b>\$ 216,523</b>	<b>\$ 67,356</b>	<b>\$ 87,897</b>	<b>\$ 74,476</b>	<b>\$ 98,761</b>
<b>Total LEOFF Disability Fund</b>		<b>\$ 219,283</b>	<b>\$ 387,014</b>	<b>\$ 304,578</b>	<b>\$ 150,500</b>	<b>\$ 193,657</b>	<b>\$ 154,046</b>	<b>\$ 217,593</b>

# **Biennial Operating and Capital Budget Fiscal Years 2021 – 2022**



## **Section III: Budget Supplementals**



## Budget Supplementals: Form of Government

*The City of Camas commits to preserving its heritage, sustaining and enhancing a high quality of life for all its citizens and developing the community to meet the challenges of the future.*

*We take pride in preserving a healthful environment while promoting economic growth. We encourage citizens to participate in government and community, assisting the City in its efforts to provide quality services consistent with their desires and needs.*

### *-City of Camas Mission Statement*

#### Elected Officials

**Steve Hogan, Mayor**

Term: November 23, 2021 – December 31, 2023

**Tim Hein, Council Member Ward 2**

Term: November 29, 2021 – December 31, 2025

**Shannon Roberts, Council Member Ward 1**

Term: December 2, 2019 – December 31, 2023

**Greg Anderson, Council Member Ward 3**

Term: January 1, 2020 – December 31, 2023

**Marilyn Boerke, Council Member Ward 1**

Term: January 1, 2022 – December 31, 2025

**Leslie Lewallen, Council Member Ward 3**

Term: November 23, 2021 – December 31, 2025

**Bonnie Carter, Council Member Ward 2**

Term: January 1, 2020 – December 31, 2023

**Don Chaney, Member-at-Large (all wards)**

Term: January 1, 2020 – December 31, 2023

#### Leadership Team

**Jeff Swanson**  
Acting City Administrator

**Bryan Rachal**

Director of  
Communications

**Cathy Huber  
Nickerson**

Finance Director

**Steve Wall**

Public Works  
Director

**Robert Maul**

Acting Community  
Development  
Director

**Mitch Lackey**

Police Chief

**Nick Swinhart**

Fire Chief

**Jennifer Gorsuch**

Administrative  
Services Director

**Connie Urquhart**

Library Director

***vacant***

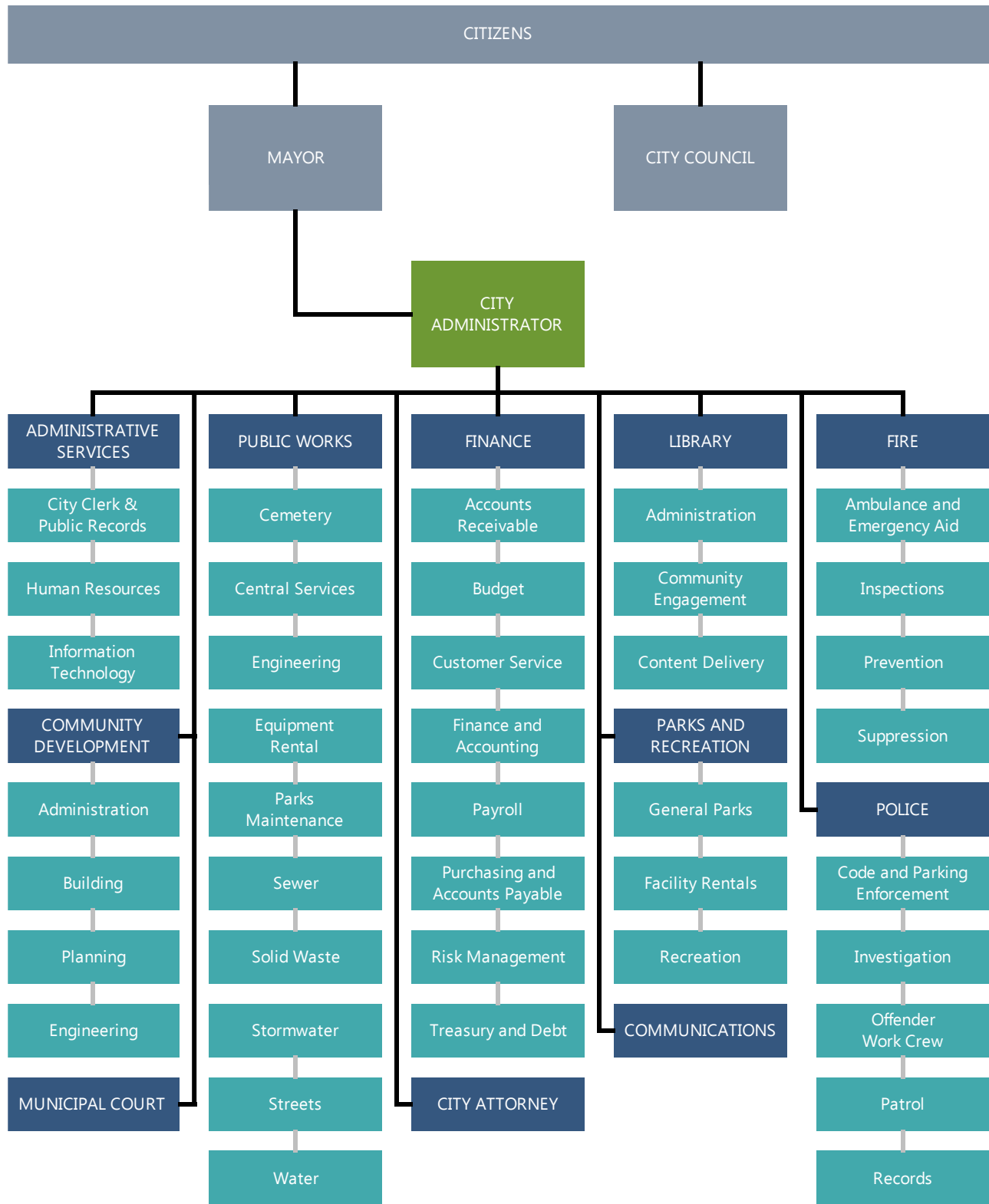
Information  
Technology  
Director

**Trang Lam**

Director of Parks  
and Recreation



### City-wide Organizational Chart



## Employee Positions by Resource Area and Department

### Culture and Recreation

#### Cemetery

Senior Grounds Worker	CEM.FTE.01
-----------------------	------------

#### Library

Library Director	LIB.FTE.01
Administrative Support Assistant I	LIB.FTE.11
Technology and Collections Manager	LIB.FTE.02
Programming and Outreach Coordinator	LIB.FTE.03
Circulation Services Specialist	LIB.FTE.04
Library Aide	LIB.PTE.17
Library Aide	LIB.PTE.14
Library Aide	LIB.PTE.13
Library Aide	LIB.PTE.18
Library Aide	LIB.PTE.12
Library Aide	LIB.PTE.16
Library Aide	LIB.PTE.15
Library Associate	LIB.FTE.08
Library Associate	LIB.FTE.06
Library Associate	LIB.FTE.12
Library Associate	LIB.FTE.07
Library Associate	LIB.FTE.13
Library Associate	LIB.FTE.14
Library Aide - Substitute	LIB.TMP.24
Library Aide - Substitute	LIB.TMP.23
Library Aide - Substitute	LIB.TMP.25
Library Aide - Substitute	LIB.TMP.21
Library Associate - Substitute	LIB.TMP.19
Library Associate - Substitute	LIB.TMP.27
Library Associate - Substitute	LIB.TMP.26
Library Associate - Substitute	LIB.TMP.20

#### Parks and Recreation

Parks and Recreation Director	PNR.FTE.01
Recreation Facilities Coordinator	PNR.FTE.02
Recreation Coordinator	PNR.FTE.03
Recreation Coordinator	PNR.PTE.04
Recreation Leader	PNR.TMP.11
Recreation Leader	PNR.TMP.08
Recreation Leader	PNR.TMP.12
Recreation Leader	PNR.TMP.07
Recreation Leader	PNR.TMP.13
Recreation Leader	PNR.TMP.10
Recreation Leader	PNR.TMP.16
Recreation Leader	PNR.TMP.09
Recreation Leader	PNR.TMP.14
Recreation Leader	PNR.TMP.05
Recreation Aide	PNR.TMP.06

**Parks Maintenance**

Lead Grounds Worker	PMT.FTE.01
Senior Grounds Worker	PMT.FTE.02
Grounds Worker II	PMT.FTE.08
Grounds Worker I	PMT.FTE.07
Grounds Worker I	PMT.FTE.04
Grounds Worker I	PMT.FTE.05
Grounds Worker I	PMT.FTE.06
Grounds Worker I	PMT.FTE.03

General Government

**Administrative Services**

Administrative Services Director	ADM.FTE.01
City Clerk	ADM.FTE.02
Records Coordinator	ADM.FTE.03
Administrative Support Assistant II	ADM.FTE.06

**Equipment Rental**

Lead Mechanic	ERR.FTE.02
Mechanic	ERR.FTE.03
Mechanic	ERR.FTE.04
Mechanic	ERR.FTE.05
Custodial Aide	ERR.PTE.06
Senior Administrative Support Assistant	ERR.FTE.01

**Executive**

Mayor	EXE.ELC.01
City Administrator	EXE.FTE.02
Executive Assistant	EXE.FTE.06
Communications Director	EXE.FTE.03
College Intern - Communications	EXE.PTE.05
College Intern - Communications	EXE.PTE.04

**Finance**

Finance Director	FIN.FTE.01
Assistant Finance Director	FIN.FTE.13
Senior Accountant	FIN.FTE.15
Accountant	FIN.FTE.03
Procurement Specialist	FIN.FTE.16
Financial Analyst	FIN.FTE.04
Accounting Assistant	FIN.FTE.12
Accounting Assistant	FIN.FTE.14
Accounting Assistant	FIN.FTE.11
Financial Assistant	FIN.FTE.08
Financial Assistant	FIN.FTE.09
Financial Assistant	FIN.FTE.07
Financial Assistant	FIN.FTE.17
College Intern - Finance	FIN.INT.10

**Human Resources**

Human Resources Assistant	HRS.FTE.01
Human Resources Analyst	HRS.FTE.02

**Information Technology**

Information Technology Director	TEC.FTE.01
IT Network Administrator	TEC.FTE.02
IT Support Specialist	TEC.FTE.03
IT Systems Analyst/Programmer	TEC.FTE.04
GIS Coordinator	TEC.FTE.06
College Intern - IT	TEC.INT.05

**Legislative - Elected**

Council Member	LEG.ELC.01
Council Member	LEG.ELC.02
Council Member	LEG.ELC.03
Council Member	LEG.ELC.04
Council Member	LEG.ELC.05
Council Member	LEG.ELC.06
Council Member	LEG.ELC.07

**Municipal Court**

Lead Court Clerk	MCT.FTE.01
Court Clerk	MCT.FTE.02
Court Clerk	MCT.PTE.03

Natural and Economic Environment

**Community Development**

Community Development Director	CDV.FTE.01
Administrative Support Assistant II	CDV.FTE.02

**Building**

Building Division Manager/Building Official	BLD.FTE.01
Building Inspector I	BLD.FTE.02
Building Inspector I	BLD.FTE.03
Plans Examiner	BLD.FTE.04
Plans Examiner	BLD.FTE.05
Senior Permit Technician	BLD.FTE.06
Permit Technician	BLD.FTE.07
Permit Technician	BLD.FTE.08

**Planning**

Planning Manager	PLN.FTE.01
Senior Planner	PLN.FTE.02
Senior Planner	PLN.FTE.03
Planner	PLN.FTE.04
College Intern - Planning	PLN.INT.06

Public Safety

Detention and Corrections

Offender Crew Leader	DNC.PTE.01
Offender Crew Leader	DNC.PTE.02
Offender Crew Leader - Substitute	DNC.TMP.03

Law Enforcement

Police Chief	POL.FTE.01
Police Captain	POL.FTE.02
Police Sergeant	POL.FTE.03
Police Sergeant	POL.FTE.04
Police Sergeant	POL.FTE.05
Police Sergeant	POL.FTE.06
Police Sergeant	POL.FTE.07
Police Sergeant	POL.FTE.08
Police Officer	POL.FTE.09
Police Officer	POL.FTE.10
Police Officer	POL.FTE.11
Police Officer	POL.FTE.12
Police Officer	POL.FTE.13
Police Officer	POL.FTE.14
Police Officer	POL.FTE.15
Police Officer	POL.FTE.16
Police Officer	POL.FTE.17
Police Officer	POL.FTE.18
Police Officer	POL.FTE.19
Police Officer	POL.FTE.20
Police Officer	POL.FTE.21
Police Officer	POL.FTE.22
Police Officer	POL.FTE.23
Police Officer	POL.FTE.24
Police Officer	POL.FTE.25
Code Enforcement Officer	POL.FTE.26
Lead Police Records Clerk	POL.FTE.27
Police Records Clerk/Dispatcher II	POL.FTE.28
Police Records Clerk/Dispatcher II	POL.FTE.29
Police Officer	POL.FTE.30
Police Officer	POL.FTE.31
Police Officer	POL.FTE.32
Police Officer	POL.FTE.33
Police Officer	POL.FTE.34
Police Records Clerk/Dispatcher II	POL.PTE.35
Parking Enforcement Officer	POL.PTE.36
Police Records Clerk/Dispatcher I - Substitute	POL.TMP.34

Camas-Washougal Fire Department

Fire Chief	EMS.FTE.01
Division Chief - Emergency Medical Services	EMS.FTE.02
Senior Administrative Support Assistant	EMS.FTE.03
Firefighter/Paramedic	EMS.FTE.04

Firefighter/Paramedic	EMS.FTE.05
Firefighter/Paramedic	EMS.FTE.06
Firefighter/Paramedic	EMS.FTE.07
Firefighter/Paramedic	EMS.FTE.08
Firefighter/Paramedic	EMS.FTE.09
Firefighter/Paramedic	EMS.FTE.10
Firefighter/Paramedic	EMS.FTE.11
Firefighter/Paramedic	EMS.FTE.12
Firefighter/Paramedic	EMS.FTE.13
Firefighter/Paramedic	EMS.FTE.14
Firefighter/Paramedic	EMS.FTE.15
Firefighter/Paramedic	EMS.FTE.16
Firefighter/Paramedic	EMS.FTE.17
Firefighter/Paramedic	EMS.FTE.18
Firefighter/Paramedic	EMS.FTE.19
Firefighter/Paramedic	EMS.FTE.20
Firefighter/Paramedic	EMS.FTE.21
Firefighter/Paramedic	EMS.FTE.22
Firefighter/Paramedic	EMS.FTE.23
Firefighter/Paramedic	EMS.FTE.24
Battalion Chief	FIR.FTE.02
Battalion Chief	FIR.FTE.03
Battalion Chief	FIR.FTE.04
Division Chief - Fire Marshal	FIR.FTE.05
Deputy Fire Marshal	FIR.FTE.06
Deputy Fire Marshal	FIR.FTE.07
Administrative Support Assistant II	FIR.FTE.08
Fire Captain	FIR.FTE.10
Fire Captain	FIR.FTE.11
Fire Captain/Paramedic	FIR.FTE.13
Fire Captain	FIR.FTE.14
Fire Captain	FIR.FTE.15
Fire Captain/Paramedic	FIR.FTE.16
Fire Captain/Paramedic	FIR.FTE.17
Firefighter/Paramedic	FIR.FTE.18
Firefighter/Paramedic	FIR.FTE.19
Firefighter/Paramedic	FIR.FTE.20
Firefighter/Paramedic	FIR.FTE.21
Firefighter/Paramedic	FIR.FTE.22
Firefighter/Paramedic	FIR.FTE.23
Firefighter/Paramedic	FIR.FTE.24
Firefighter	FIR.FTE.26
Firefighter	FIR.FTE.28
Firefighter	FIR.FTE.29
Firefighter	FIR.FTE.30
Firefighter	FIR.FTE.31
Firefighter/Paramedic	FIR.FTE.32
Firefighter	FIR.FTE.33
Firefighter/Paramedic	FIR.FTE.36
Firefighter	FIR.FTE.37

Firefighter/Paramedic	FIR.FTE.38
Fire Captain	FIR.FTE.39
Firefighter/Paramedic	FIR.FTE.40
Firefighter/Paramedic	FIR.FTE.41
Firefighter/Paramedic	FIR.FTE.42
Firefighter/Paramedic	FIR.FTE.43
Firefighter/Paramedic	FIR.FTE.44
Firefighter/Paramedic	FIR.FTE.45
Fire Captain/Paramedic	FIR.FTE.46
Firefighter/Paramedic	FIR.FTE.47
Battalion Chief	FIR.FTE.48

### Transportation

#### Central Services

Lead Facilities Operations Specialist	CSV.FTE.01
Facilities Operations Specialist	CSV.FTE.02

#### Engineering

Engineering Manager	ENG.FTE.01
Engineering Project Manager	ENG.FTE.02
Engineering Project Manager	ENG.FTE.03
Engineer III	ENG.FTE.04
Engineer II	ENG.FTE.07
Engineer II	ENG.FTE.09
Engineer II	ENG.FTE.10
Senior Engineering Technician	ENG.FTE.11
Engineering Technician	ENG.FTE.12
Senior Administrative Support Assistant	ENG.FTE.13
Administrative Support Assistant II	ENG.FTE.14
Engineer I	ENG.FTE.15
Engineering Technician	ENG.FTE.16
Asset Management Coordinator	ENG.FTE.17

#### Streets

Public Works Operations Supervisor	STR.FTE.01
Lead Maintenance Worker	STR.FTE.02
Maintenance Worker I	STR.FTE.03
Senior Maintenance Worker	STR.FTE.04
Maintenance Worker II	STR.FTE.05
Maintenance Worker II	STR.FTE.06
Maintenance Worker I	STR.FTE.07
Maintenance Worker I	STR.FTE.08



Utilities

Engineering		
Engineer II - Storm		ENG.FTE.05
Engineer II - W/S		ENG.FTE.06
Solid Waste		
Lead Sanitation Worker		SAN.FTE.01
Sanitation Worker		SAN.FTE.02
Sanitation Worker		SAN.FTE.03
Sanitation Worker		SAN.FTE.04
Sanitation Worker		SAN.FTE.05
Storm Water		
Maintenance Worker I		STM.FTE.02
Maintenance Worker II		STM.FTE.03
Lead Maintenance Worker		STM.FTE.04
Senior Maintenance Worker		STM.FTE.05
Wastewater Treatment		
Operations Supervisor - Wastewater		WWT.FTE.01
Wastewater Treatment Plant Operator		WWT.FTE.02
Wastewater Treatment Plant Operator		WWT.FTE.03
Wastewater Treatment Plant Operator		WWT.FTE.04
Wastewater Treatment Plant Operator		WWT.FTE.05
Wastewater Treatment Plant Operator		WWT.FTE.06
Wastewater Treatment Plant Operator		WWT.FTE.07
Lead Wastewater Treatment Plant Operator		WWT.FTE.09
Water and Sewer		
Public Works Director		WSW.FTE.01
Utilities Manager		WSW.FTE.02
Operations Supervisor - Water/Sewer		WSW.FTE.03
Senior Administrative Support Assistant		WSW.FTE.04
Lead Utility Maintenance Worker		WSW.FTE.05
Water Supply Operator		WSW.FTE.06
Senior Maintenance Worker		WSW.FTE.07
Senior Utility Maintenance Worker		WSW.FTE.08
Utility Maintenance Worker II		WSW.FTE.10
Utility Maintenance Worker II		WSW.FTE.11
Utility Maintenance Worker I		WSW.FTE.12
Utility Maintenance Worker I		WSW.FTE.13
Utility Maintenance Worker I		WSW.FTE.14
Utility Maintenance Worker I		WSW.FTE.15
Utility Maintenance Worker I		WSW.FTE.16
Utility Maintenance Worker I		WSW.FTE.17
Utility Maintenance Worker I		WSW.FTE.18
Utility Maintenance Worker I		WSW.FTE.19
Sewer Maintenance Worker		WSW.FTE.20
GIS Coordinator		WSW.FTE.21

**10-Year Employee Position History**

Position	Department	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Percent Change
<b>Executive/Legislative</b>		<b>2</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>	<b>2.6</b>	<b>2.4</b>	<b>2.4</b>	<b>4</b>	<b>4</b>	<b>0%</b>
City Administrator	Executive	1	1	1	1	1	1	1	1	1	1	
Director of Communications	Executive									1	1	
Human Resources Assistant	Exec./Adm. Srv./Legislative					0.2	0.2					
Administrative Support Assistant II	Exec./Adm. Srv./Legislative	1	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7		
Records Coordinator											0.7	
Administrative Assistant/Deputy Clerk	Exec./Adm. Srv./Legislative		0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7		
City Clerk											0.7	
Graphic Design Intern										0.3	0.3	
Social Media Intern										0.3	0.3	
<b>Judicial</b>			<b>1</b>	<b>1</b>	<b>1</b>	<b>1.6</b>	<b>1.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.5</b>	<b>-4%</b>
Lead Court Clerk	Municipal Court		1	1	1	1	1	1	1	1	1	
Court Clerk	Municipal Court							1	1	1	1.5	
Court Security Officer	Municipal Court					0.6	0.6	0.6	0.6	0.6		
<b>Administrative Services</b>		<b>1</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.4</b>	<b>2.4</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>4.1</b>	<b>58%</b>
Administrative Services Director	Adm Srv./HR	1	1	1	1	1	1	1	1	1	1	
Human Resources Assistant	Exec./Adm. Srv./Legislative		1	1	1	0.8	0.8	1	1	1	1	
Administrative Support Assistant II	Exec./Adm. Srv./Legislative		0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3		
Records Coordinator											0.3	
Administrative Assistant/Deputy Clerk	Exec./Adm. Srv./Legislative		0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3		
City Clerk											0.3	
HR Analyst	HR										1	
Administrative Support Assistant II	Adm. Srv./Finance										0.5	
<b>Information Technology</b>		<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>20%</b>
Information Technology Director	Information Technology	1	1	1	1	1	1	1	1	1	1	
IT Network Administrator	Information Technology				1	1	1	1	1	1	1	
IT Systems Analyst/Programmer	Information Technology	1	1	1	1	1	1	1	1	1	1	
IT Support Specialist	Information Technology	1	1	1	1	1	1	1	1	1	1	
GIS Coordinator	Information Technology										1	
IT Intern	Information Technology							1	1	1	1	
<b>Finance</b>		<b>7.8</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>14.5</b>	<b>32%</b>
Finance Director	Finance	1	1	1	1	1	1	1	1	1	1	
Assistant Finance Director	Finance	1	1	1	1	1	1	1	1	1	1	
Accountant	Finance		1	1	1	1	1	1	1	1	1	
Financial Analyst	Finance					1	1	1	1	1	1	
Accounting Assistant	Finance	1	1	1	1	2	2	2	3	3	3	
Financial Assistants	Finance	4.8	5	5	5	3	3	3	3	3	4	
Finance Intern	Finance							1	1	1	1	
Senior Accountant	Finance										1	
Procurement Specialist	Finance										1	
Administrative Support Assistant II	Adm. Srv./Finance										0.5	
<b>Police</b>		<b>31.5</b>	<b>31.5</b>	<b>32.5</b>	<b>32.5</b>	<b>32</b>	<b>33</b>	<b>35.7</b>	<b>36.7</b>	<b>36.7</b>	<b>36.7</b>	<b>0%</b>
Police Chief	Police	1	1	1	1	1	1	1	1	1	1	
Police Captain	Police	1	1	1	1	1	1	1	1	1	1	
Patrol Sergeant	Police	4	4	4	4	4	4	4	4	4	4	
Detective Sergeant	Police	1	1	1	1	1	1	1	1	1	1	
Administrative Sergeant	Police	1	1	1	1	1	1	1	1	1	1	
Patrol Officers	Police	15	15	16	16	16	17	18	18	18	18	
Detectives	Police	2	2	2	2	2	2	2	2	2	2	
School Resource Officer	Police	1	1	1	1	1	1	1	2	2	2	
Code Enforcement Officer	Police	0.5	0.5	0.5	0.5	0.5	0.5	1	1	1	1	
Parking Enforcement Officer	Police	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	
Court Security Officer	Police	0.6	0.6	0.6	0.6							
Offender Work Crew Leader	Police	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	
Lead Police Records Clerk	Police	1	1	1	1	1	1	1	1	1	1	
Police Records Clerk Dispatcher II	Police	1.7	1.7	1.7	1.7	1.8	1.8	2.5	2.5	2.5	2.5	
Sub Records Clerk	Police							0.5	0.5	0.5	0.5	
<b>Camas/Washougal Fire and EMS</b>		<b>44</b>	<b>53</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>57</b>	<b>59</b>	<b>65</b>	<b>65</b>	<b>0%</b>
Fire Chief	Fire/EMS	1	1	1	1	1	1	1	1	1	1	
Sr. Adm. Support Assistant	Fire/EMS	1	1	1	1	1	1	1	1	1	1	
Admin. Support Asst. II	Fire/EMS			1	1	1	1	1	1	2	1	
Admin Battalion Chief	Fire/EMS							1	1	1	1	
Division Chief	Fire/EMS	1	2	2	2	2	2	2	2	2	2	
Battalion Chief	Fire/EMS	3	3	3	4	4	4	4	4	4	3	
Fire Captain	Fire	7	11	11	2	2	3	3	3	4	5	
Fire Captain/Paramedics	Fire/EMS				7	7	6	6	6	5	4	
Firefighter/Paramedics	Fire/EMS	20	19	19	20	20	22	22	24	36	38	
Firefighter	Fire	10	15	15	15	15	13	14	14	7	7	
Deputy Fire Marshal	Fire	1	1	1	1	1	1	2	2	2	2	

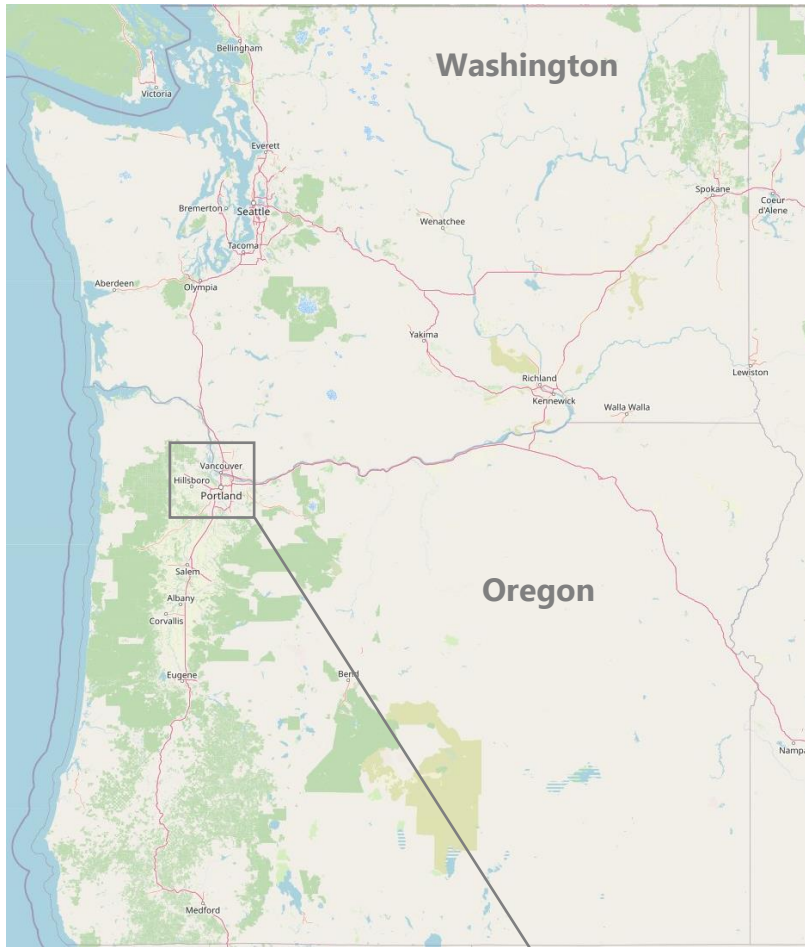
Position	Department	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Percent Change
<b>Library</b>		<b>14.8</b>	<b>14.3</b>	<b>14.3</b>	<b>14.3</b>	<b>14.3</b>	<b>15.3</b>	<b>15.3</b>	<b>14.8</b>	<b>14.8</b>	<b>14.8</b>	<b>0%</b>
Library Director	Library	1	1	1	1	1	1	1	1	1	1	
Assistant Library Director	Library	1	1	1	1	1						
Technology & Collections Manager	Library						1	1	1	1	1	
Library Circulation Services Specialist	Library	1	1	1	1	1	1	1	1	1	1	
Library Associate	Library	6	6	6	6	6	6	6	6	6	6	
Library Admin Support Assistant	Library	1	1	1	1	1	1	1	1	1	1	
Youth Services Librarian	Library	1	1	1	1	1	1	1				
Programming & Outreach Coordinator	Library								1	1	1	
Library Pages	Library	3.5	3	3	3	3	4	4				
Library Aides	Library								3.5	3.5	3.5	
Library Substitutes	Library	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	
<b>Community Development</b>		<b>17.8</b>	<b>18.8</b>	<b>20</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>16</b>	<b>7%</b>
Community Development Director	Adm/Eng./Plan./Bldg.	1	1	1	1	1	1	1	1	1	1	
Senior Administrative Support Assistant	Comm. Develop. Adm.	1	1	1	1	1	1	1	1			
Administrative Support Assistant II	Comm. Develop. Adm.	1	1	1								
Planning Manager	Planning		1	1	1	1	1	1	1	1	1	
Senior Planner	Planning	1	1	2	2	2	2	2	2	2	2	
Planner I	Planning	0.8	0.8									
Planner	Planning									1	1	
Assistant Planner	Planning						1	1	1	1	1	
Permit Technician	Planning	1	1	1	1	1	1	1	1	2	2	
Planning Intern	Planning									1	1	
Building Official	Building	1	1									
Building Division Manager/Bldg. Official	Building			1	1	1	1	1	1	1	1	
Plans Examiner	Building	1	1	2	2	2	2	2	2	2	2	
Building Inspector I	Building	1	1	1	1	1	2	2	2	2	2	
Senior Permit Technician	Building	1	1	1	1	1	1	1	1	1	1	
<b>Public Works</b>		<b>39</b>	<b>41.5</b>	<b>42.5</b>	<b>52.5</b>	<b>53.5</b>	<b>58.5</b>	<b>69.8</b>	<b>69.8</b>	<b>76.3</b>	<b>79.3</b>	<b>4%</b>
Public Works Director	Public Works	1	1	1	1	1	1	1	1	1	1	
Senior Administrative Support Assistant	Public Works	1	1	2	2	2	2	2.5	2.5	3	3	
Facilities Operations Specialist	Central Services	1	1	1	1	1	1	1	1	2	2	
Engineer I	Engineering				2	2	3	3	3	1	1	
Engineer II	Engineering					1	1	1	1	2	2	
Engineer III	Engineering				1			1	1	1	1	
Engineering Interns and Temps	Engineering									2	2	
Engineering Manager	Engineering				1	1	1	1	1	1	1	
Engineering Technician	Engineering				2	2	1	1	1	2	2	
Project Manager	Engineering				2	2	2	2	2	2	2	
Senior Administrative Support Assistant	Engineering				1	1	1	1	1	1	1	
Sr Engineering Tech	Engineering						1	1	1	1	1	
Custodial Aide	Equipment Rental		0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	
Lead Mechanic	Equipment Rental	1	1	1	1	1	1	1	1	1	1	
Mechanic	Equipment Rental	2	2	2	2	2	2	3	3	3	4	
Grounds Worker I	Parks Maintenance				2	2	3	5	5	6	5	
Grounds Worker II	Parks Maintenance	3	3	3	1	1						
Senior Grounds Worker	Parks Maintenance						1	1	1	1	1	
Lead Grounds Worker	Parks Maintenance	1	1	1	1	1	1	1	1	1	1	
Lead Sanitation Worker	Solid Waste	1	1	1	1	1	1	1	1	1	1	
Sanitation Worker	Solid Waste	3	3	3	3	3	3	3	3	3	4	
Engineer II	Storm	1	1	1	1	1	1	1	1	1	1	
Storm Maintenance Worker I	Storm						1	1	1	1	1	
Storm Maintenance Worker II	Storm						1	2	2	1	1	
Lead Maintenance Worker	Storm							1	1	1	1	
Senior Maintenance Worker	Storm							1	1	1	1	
Lead Maintenance Worker	Streets	1	1	1	1	1	1	1	1	1	1	
Maintenance Worker I	Streets									3	3	
Maintenance Worker II	Streets	1	2	2	3	3	3	2	2	2	2	
Senior Maintenance Worker	Streets							1	1	1	1	
Public Works Operations Supervisor	Streets	1	1	1	1	1	1	1	1	1	1	
Senior Maintenance Worker	Streets/Cem	4	4	4	4	4	4	1.8	1.8	1.8	1.8	
Engineer II	Sewer						1	1	1	1	1	
GIS Coordinator	Water/Sewer/Storm											
Lead Utility Maintenance Worker	Water/Sewer	1	1	1	1	1	1	1	1	1	1	
Operations Supervisor	Water/Sewer	2	2	2	2	2	2	2	2	2	2	
Senior Utility Maintenance Worker	Water/Sewer	2	2	2	2	2	2	2	2	2	2	
Sewer Maintenance Worker	Water/Sewer	1	1	1	1	1	1	1	1	1	1	
Utilities Manager	Water/Sewer		1	1	1	1	1	1	1	1	1	
Utility Maintenance Worker I	Water/Sewer	2	1	1	3	4	4	8	8	8	8	
Utility Maintenance Worker II	Water/Sewer	3	4	4	2	2	2	2	2	2	2	
Wastewater Treatment Plant Operator	Water/Sewer	5	5	5	5	5	5	6	6	6	6	
Lead WWTP Operator	Water/Sewer							1	1	1	1	
Water Supply Operator	Water/Sewer	1	1	1	1	1	1	1	1	1	1	

Position	Department	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Percent Change
<b>Parks and Recreation</b>		<b>4.1</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>	<b>3.8</b>	<b>7.8</b>	<b>7.8</b>	<b>7.8</b>	<b>7.8</b>	<b>0%</b>
Parks and Recreation Director	Parks and Recreation	1	1	1	1	1	1	1	1	1	1	
Recreation Coordinator	Parks and Recreation	2.1	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	
Rec Facilities Coordinator	Parks and Recreation				1	1	1	1	1	1	1	
Administrative Support Assistant II	Parks and Recreation	1	1	1								
Recreation Leaders & Aides	Parks and Recreation							4	4	4	4	
<b>Total Employees</b>		<b>165</b>	<b>180.9</b>	<b>185.1</b>	<b>187.1</b>	<b>188.2</b>	<b>197.2</b>	<b>221.2</b>	<b>224.7</b>	<b>240.8</b>	<b>250.7</b>	<b>4%</b>
Population		20,320	20,880	21,210	21,810	23,080	23,770	24,090	25,140	26,200	27,306	
Per Capita FTE		123	115	115	117	123	121	109	112	109	109	



Camas Paper Mill, 1920

## Budget Supplementals: City Geography



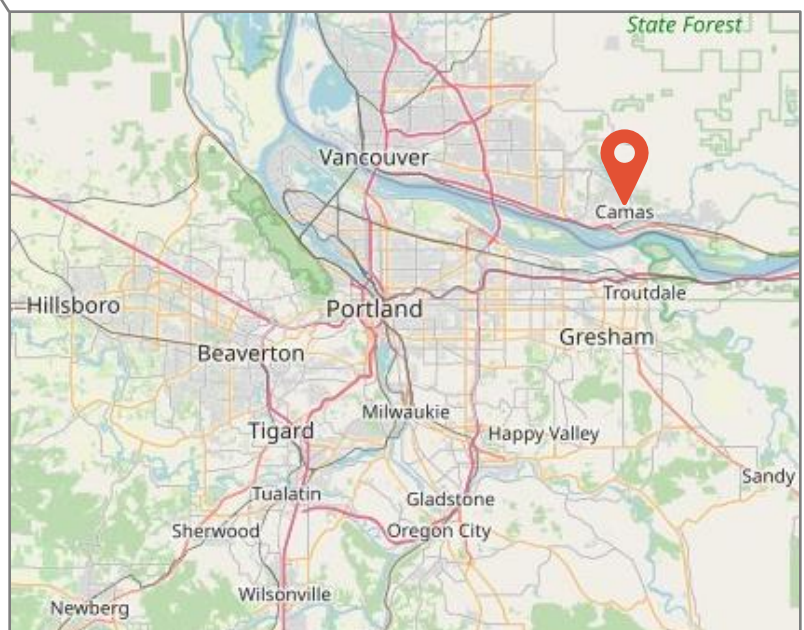
Camas is located in southern Clark County, Washington which is the State's southernmost county and borders the states of Washington and Oregon. The City is located 20 miles east of the City of Portland, Oregon, 13 miles from Portland International Airport, the major air transportation hub of the area, and 15 miles from the City of Vancouver, which serves as the County seat.

Camas is a fast growing city surrounded by country landscapes and located on the shores of the Columbia River. Olympia is 2 hours away and Seattle is about a 3-hour drive. Camas is located alongside State Route 14 with easy connections to Interstate 84, Interstate 5 and Interstate 205. Camas residents can drive to ocean beaches in 1.5 to 2 hours and to boating, sailing, fishing, hiking, hunting, golfing, swimming and windsurfing in 30 minutes to 1 hour, and skiing in 1.5 hours. Mt. Hood, Mt. St. Helens, Mt. Adams and the Columbia River Gorge are within an hour drive.

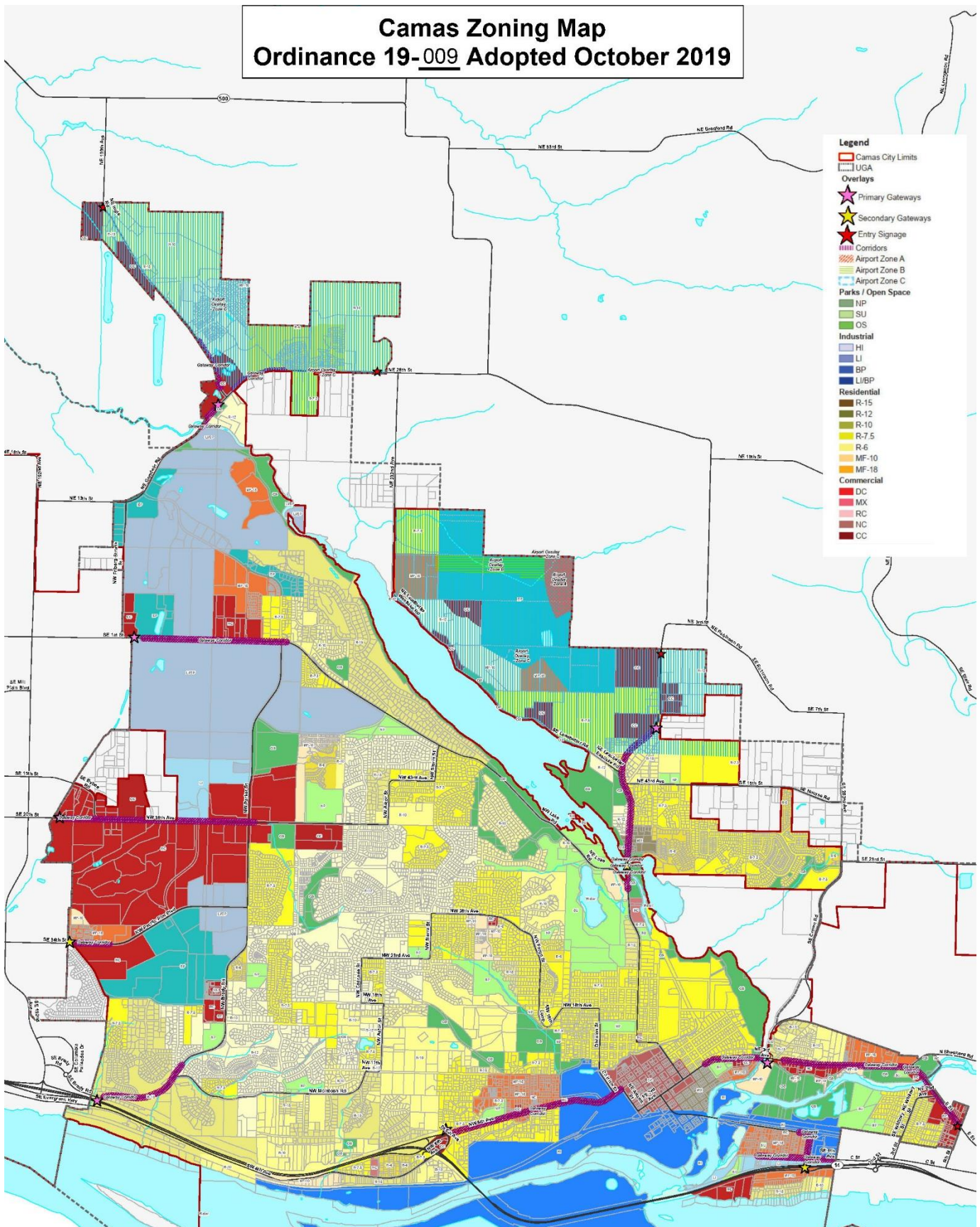
At the west end of downtown Camas is a large Georgia-Pacific paper mill from which

the high school teams get their name "the Papermakers". Historically the City has been a mill town but in recent years several high-tech and professional companies including Analog Devices, WaferTech, and Fisher Investments have located here. The east side of town borders the City of Washougal, Washington with the west side of town bordered by Vancouver, Washington. Camas lies along the Washington shore of the Columbia River and has Lacamas Lake to the north.

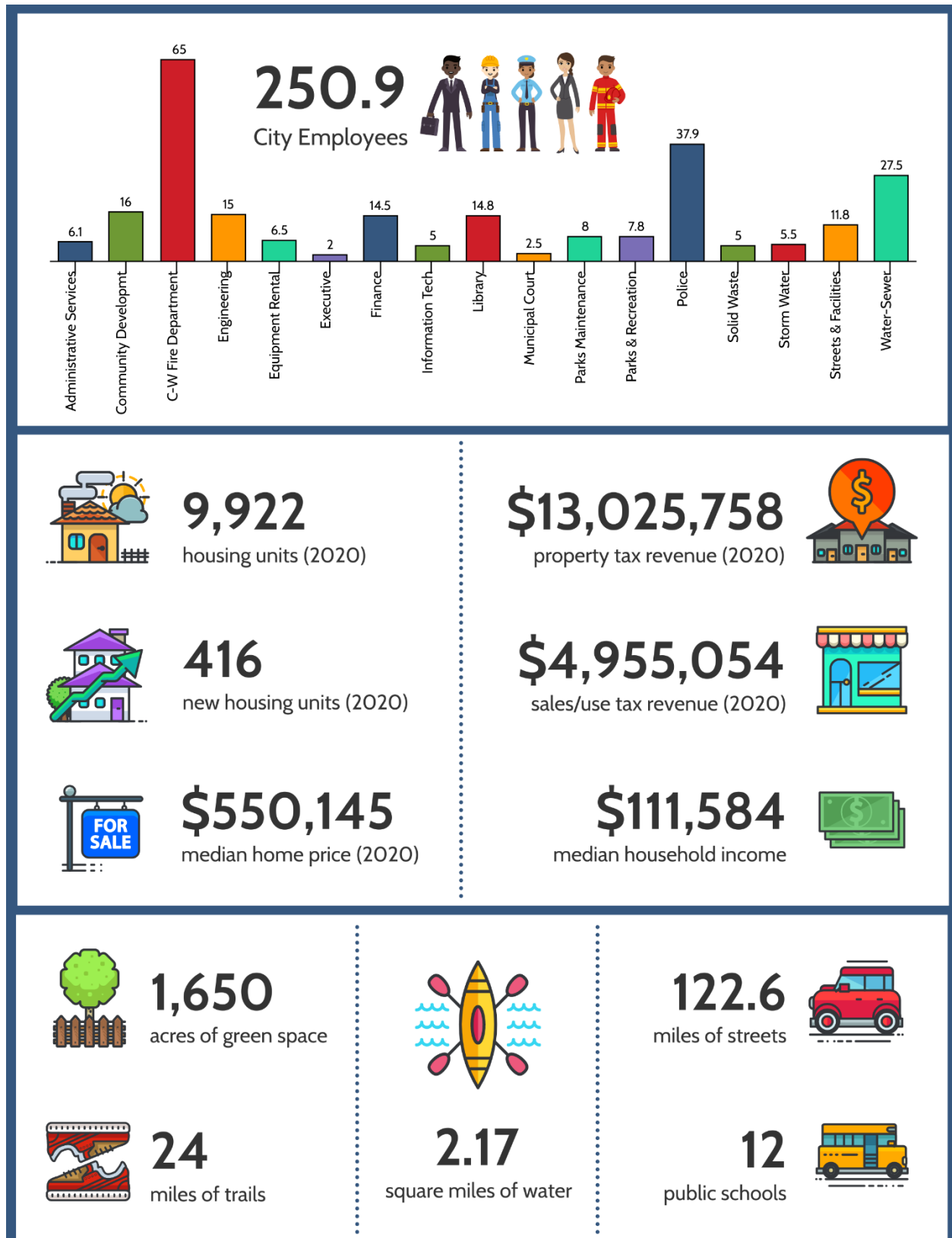
Camas has an average rainfall of 45 inches and the winters are mild to moderate. The average summer temperatures are around 82° and winters average 34° with an altitude of about 376 feet above sea level.







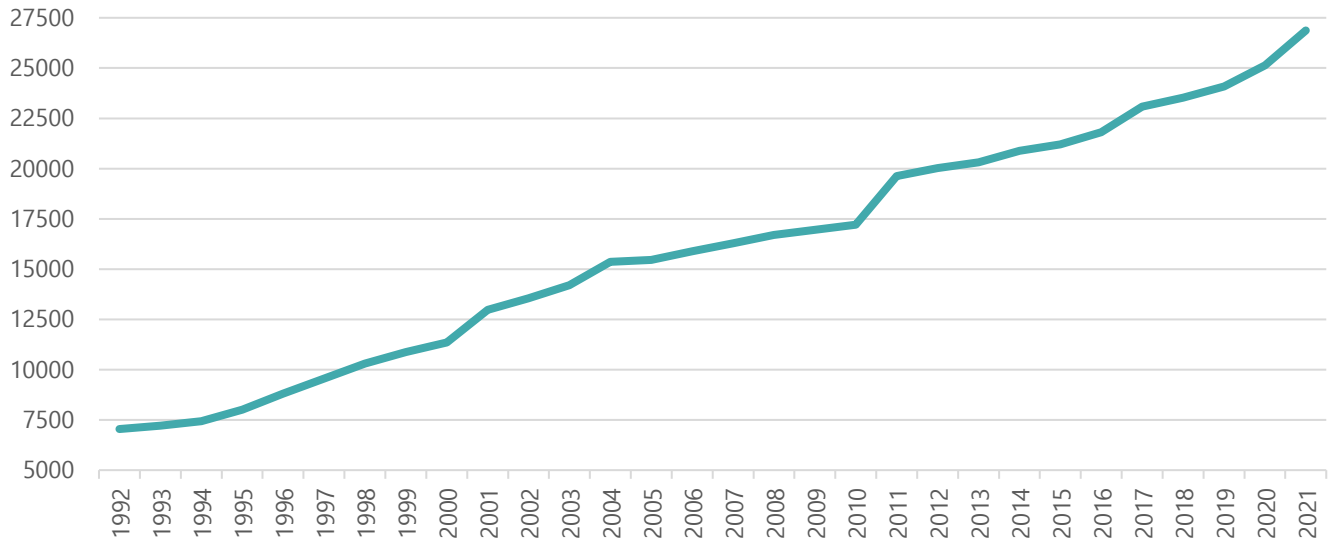
## Budget Supplementals: Community Profile



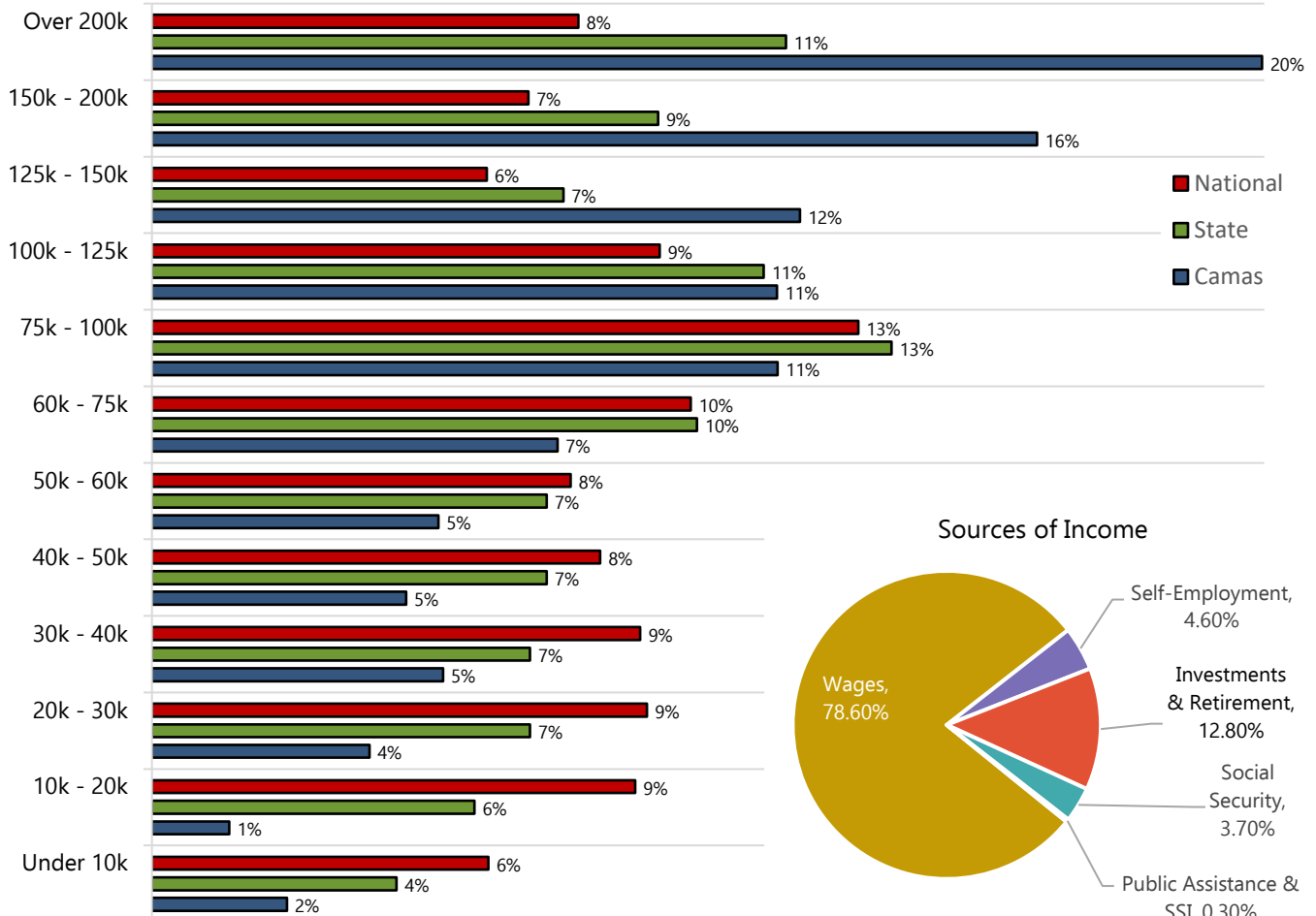


## Budget Supplementals: Demographics and Economics

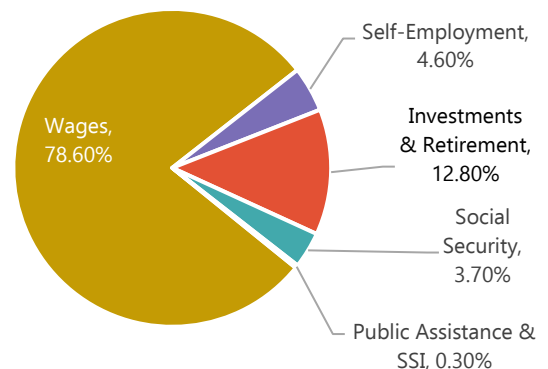
### Population Over Time



### Household Wage Distribution (2019)

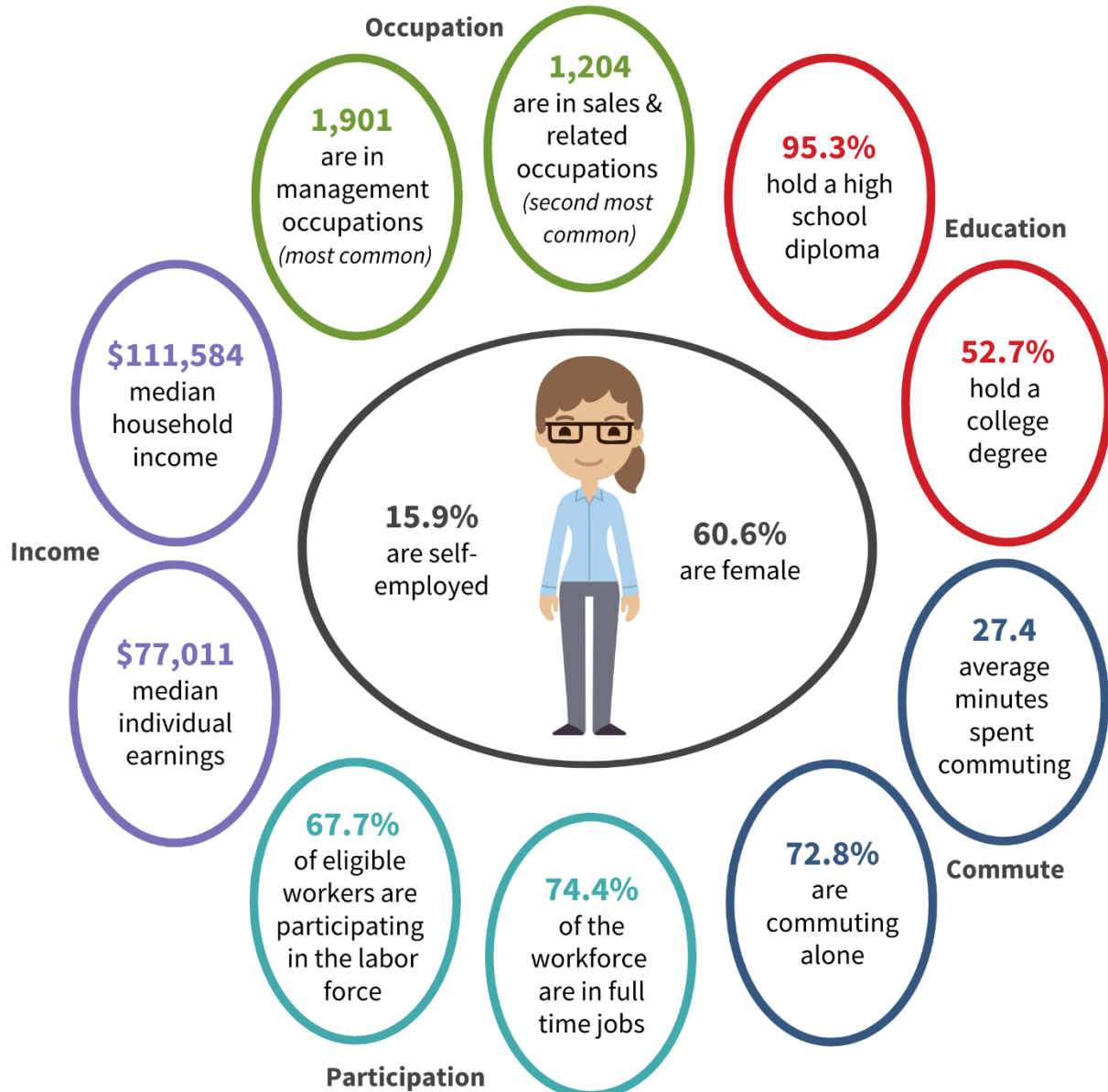


### Sources of Income



## The Camas Labor Force

Camas has a potential workforce of 11,000 individuals (16+ years of age or older).  
Here's what the workforce looks like\*:



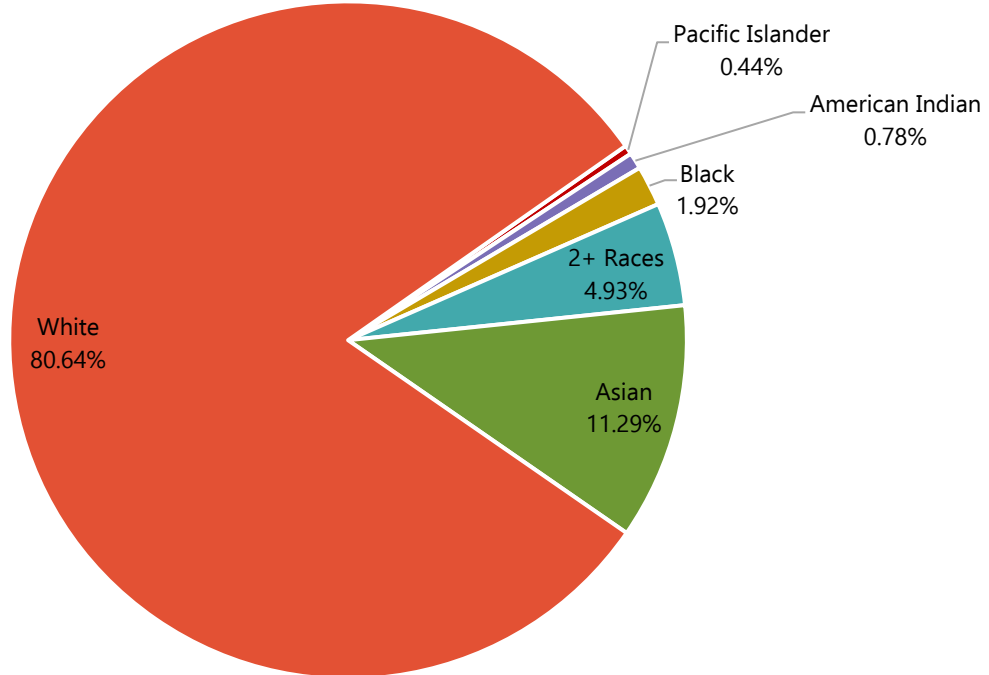
\*Statistics based on U.S. Census Bureau Data

## Major Employers

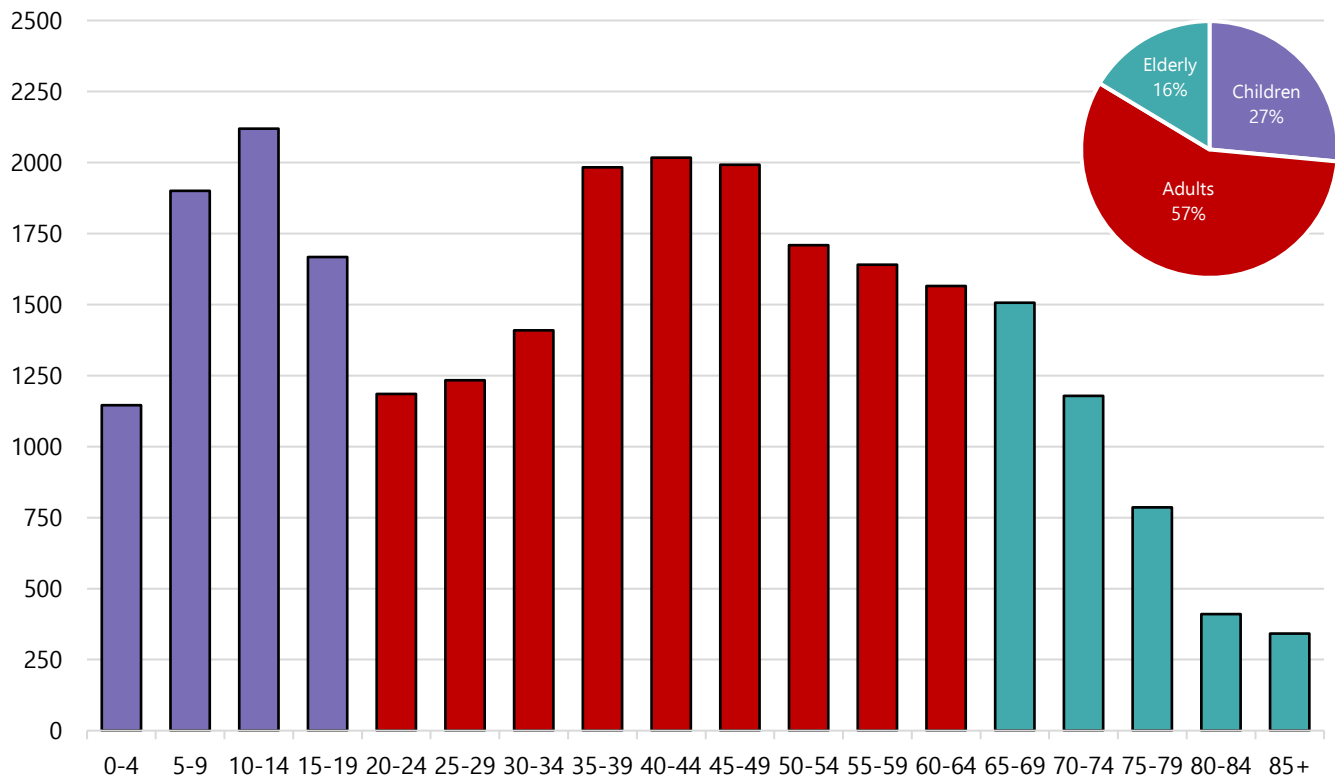
Percentage of Workforce	Employer	Employees
20.90%	Fisher Investments	1780
11.80%	Camas School District	1006
11.70%	WaferTech	1000
3.50%	Analog Devices	300
3.20%	Sigma Design	273
2.60%	City of Camas	218
1.90%	Karcher North America	166
1.60%	Georgia Pacific	140
1.20%	Fuel Medical	101
1.10%	Plexsys	91



## Population by Race



## Population by Age



# **Biennial Operating and Capital Budget Fiscal Years 2021 – 2022**



## **Section IV: Appendices**

## Appendices: City Policies

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### ACCOUNTING PROCEDURES

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**Policy** *The City's accounting principles will follow General Accepted Accounting Principles.*

**Description** The City will maintain a high standard of accounting practices and follow General Accepted Accounting Principles (GAAP) for its accounting procedures and financial statement presentation. The City will comply with the Washington State Budgeting, Accounting and Reporting System (BARS) manual prescribed by the Washington State Auditor's Office. Each year the City will prepare and publish an Annual Comprehensive Financial Report (ACFR) in addition to the annual report required by the BARS manual. The ACFR will be presented on the City's website each year for better communicating financial information to citizens and other interested parties.

### BUDGET

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**Policy** *A comprehensive biennial budget will be adopted that includes a concise summary of key issues and aspects of operating costs and capital components.*

**Description** A detailed budget document disclosing all anticipated revenues and authorized appropriations for operating and capital expenditures will be prepared and published. The budget establishes the level of service to be provided by each department. The budget will include title of each employee position funded, number of staff in each position and full-time equivalents. Expenditures will be monitored through the accounting system with monthly reports to assure budgetary compliance. Discretionary revenues received on a one-time basis will be used to increase fund reserves or used for capital expenditures or other uses that are not dependent on ongoing revenues, and will not be used for operating expenditures.

The budget summary will disclose significant changes in priorities or service levels, identify major financial factors including future debt obligations, use of fund balance, list major capital projects, and disclose if the budget is balanced or not.

The proposed biennial budget will be presented on the city website for better communication of financial information to citizens and other interested parties. The adopted budget will be available on the city website before the new fiscal year begins.



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## CAPITAL ASSET MANAGEMENT

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**Purpose** Capital assets include major governmental facilities, infrastructure, equipment, and networks that enable the delivery of public services. In the City of Camas, these assets range from tangible assets such as buildings to intangible assets such as water rights. These assets are considered essential to the health, safety, economic vitality and quality of life for our residents. This policy establishes the framework for safeguarding the assets as well as providing the planning and process to insure low cost of capital.

**Scope** This policy applies to all City Departments.

**Policy** *Capital assets are in excess of \$25,000 and provide a benefit for more than two fiscal periods. Individual assets that cost less than \$25,000 but that operate as part of a network system may be capitalized in the aggregate using the group method, if the estimated useful average useful life of the individual asset is at least two years. A network is determined to be where individual components may be below \$25,000 but are interdependent and the overriding value to the City is on the entire network and not the individual assets.*

*Properly accounting and maintaining physical control of capital assets ensures accountability to the City. Annual reporting of the acquisition and disposition of all capital assets is required. Major ongoing projects which cover more than one year are capitalized as Construction Work in Progress until complete. The cost of a Capital Asset is depreciated yearly over its useful life based on Generally Accepted Accounting Principles.*

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## CASH MANAGEMENT

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**Purpose** The purpose of the cash management policy is to fulfill the fiduciary responsibilities of the City and its department in handling, safeguarding, and investing the funds of the City. The Cash Management Policy provides guidance on internal controls to assure the safety of the cash.

**Scope** All departments and employees who process payments on behalf of the City.

**Policy** *It is the policy of the City to follow prudent cash management practices to ensure the availability of funds for the payment of bills and payroll; properly safeguard the collection of cash and ensure timely deposit; maintain an accurate accounting of cash inflows and outflows; facilitate the investment of idle cash to maximize revenues; and monitor the level of funds necessary to meet short-term needs.*



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**CONFLICT OF INTEREST**

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<b><u>Purpose</u></b>	The purpose of the Conflict of Interest Policy is to state the values and principles by which employees are to govern their actions in the exercise of duties. To this purpose, the policy is to prevent employees from using their employment positions from private gain; protect the employees from inadvertently placing themselves in a Conflict of Interest position; provide avenues for employees to clarify and prevent potential conflict of interest before they occur; and to protect the reputation of the City.
<b><u>Scope</u></b>	All elected officials, employees and volunteers acting on behalf of the City of Camas. As used throughout this document, "employee" means all persons included in this "scope". Reference RCW 43.09.285, RCW 9A.56.280, and WAC 236-48-250-3.
<b><u>Policy</u></b>	<i>It is the policy of the City of Camas employees are expected to conduct themselves with personal integrity, ethics, honesty and diligence in performing their duties. Employees are required to support and advance the interests of the City and avoid placing themselves in situations where their private interests may be in conflict with or be perceived to be in conflict with the interests of the City.</i>

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## DEBT MANAGEMENT

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**Policy** *General obligation and revenue debt will only be issued for capital needs and structured to limit financing costs and future commitment.*

**Description** Long-term debt will only be issued for real property or capital projects and capital acquisitions with a life greater than three years. Long-term debt will not be issued to finance current operations. The maturity of long-term debt will be equal to or less than the expected life of the project or acquisition, and no longer than twenty years. In some utility infrastructure financing, a thirty-year financing term may be considered.

The City's Line of Credit (Revenue Anticipation Note) should be utilized for short-term cash flow needs over external borrowing for terms less than two years.

Loans from state agencies with favorable interest rates and repayment terms should be considered whenever possible. Borrowing from the State should include analysis of short-term borrowing to cover reimbursements from these types of loans. The funding source for repayment shall be indicated.

The bond coverage is detailed in each revenue bond issue. The current requirement is gross revenues less operation and maintenance costs before depreciation equate to at least 1.25 the maximum annual debt service.

At the first optional redemption date for each general obligation or revenue bond issue (usually ten years after issuance) an analysis will be done to determine if exercising a call would be financially prudent at that time. If the bonds are not called at that time, this analysis will continue at least every two years.

The City will comply with IRS arbitrage regulations for bond issues, document the compliance and maintain files of documentation until three years after the bonds are matured.

All debt service obligations will be detailed in the Annual Comprehensive Financial Report and the Biennial Budget Document.

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## FIREMEN'S PENSION FUND

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**Policy** *The Firemen's Pension Fund assets will be sufficient to cover all benefit obligations for retirees and their beneficiaries.*

**Description** Revised Code of Washington (RCW) 41.16 requires the establishment of a Firemen's Pension Fund for firefighters hired prior to March 1, 1970. Cash and investments in this fund will be sufficient to cover all benefit obligations for retirees and their beneficiaries. All investment earnings will be retained in this fund. The annual fire insurance premium tax from the state will also be deposited into this fund.

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## GENERAL FUND RESERVES

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**Policy**      *The General Fund will strive to maintain a fund balance of 17% of budgeted General Fund expenditures.*

**Description**      To mitigate current and future revenue shortfalls, unanticipated expenditures, and cash flow needs due to the General Fund dependence on property taxes, an adequate fund balance in the General Fund will be maintained.

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## GRANTS

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**Policy**      *Grants will be sought to support the City's programs.*

**Description**      Grants will be sought to supplement existing programs, which support the City's plans and goals and objectives. Grants that require a local match will be carefully considered before each application is submitted. The City Administrator will be consulted and the Finance Department will be given a copy to review before the application is submitted. Grants that are funded to the City as a cost reimbursement grant will be analyzed to determine if cash flow needs can be met. The grant accounting and financial reporting will be done by the Finance Department.

The City will comply with the Common Rule, an attachment to Office of Management and Budget (OMB) Circular A-102, which sets forth uniform requirements for grants to local governments. This requires the city's financial management system to meet certain standards for financial reporting, accounting records, internal control, budgeting allowable costs, documentation, and cash management. In addition, expenditures of federal grants and costs claimed for reimbursement or used for matching must be in compliance with OMB Circular A-87, Cost Principles for State and Local Governments.

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## GRANTS (USE OF) AND ADHERENCE TO UNIFORM GRANT GUIDANCE

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**Purpose**      The City receives financial support from the federal government for capital projects from time to time. The funding is in the form of direct and indirect support for design and construction of capital projects. The federal Uniform Grant Guidance identifies the criteria that must be met in order to properly charge costs to federally funded projects. Individual non-federal awards may also include special terms and conditions that must be met before costs can be charged or reimbursed, which must also be considered before allocating certain costs to the award.

**Scope**      All elected officials, employees and volunteers acting on behalf of the City of Camas. As used throughout this document, "employee" means all persons included in this "scope". Reference Revised Code of Washington (RCW) 43.09.285, RCW 9A.56.280, and Washington Administrative Code (WAC) 236-48-250-3.

**Policy**      *It is the policy of the City of Camas to adhere to all applicable cost principles governing the use of federal and non-federal grants, both direct and indirect, charged to grant funded projects and that proposed and actual expenditures are consistent with the grant agreement and all applicable federal rules embodied in the Uniform Grant Guidance at 2 CFR 200 (UGG). Employees who are responsible for administering, expending, or monitoring grant funded programs should be well versed with the categories of costs that are generally allowable and unallowable.*

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## INVESTMENTS

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**Purpose** The purpose of the investment policy is to define the parameters within which funds are to be managed. This policy formalizes the framework for the City's investment activities to ensure effective and judicious fiscal and investment management of the City's funds. The practices are intended to be broad enough to allow the City Treasurer or designee to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

**Scope** This policy applies to activities of the City with investing the financial assets of all funds. In addition, funds held by trustees or fiscal agents are excluded from these practices; however, all funds are subject to regulations established by the state of Washington. The covered funds, and any new funds created by the City, unless specifically exempt by the Finance Committee and this policy, are defined in the City's Annual Comprehensive Financial Report.

Except for funds in certain restricted and special funds, the City commingles its funds to maximize investment earnings and to increase efficiencies with investment pricing, safekeeping and administration. Investment income will be allocated to various funds based on their respective participation and in accordance with generally accepted accounting principles.

**Policy** *It is the policy of the City to invest public funds in a manner that will provide the maximum security with best investment return, while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.*

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## LEASES

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**Purpose** The purpose of this policy is to provide guidelines and procedures to ensure compliance with generally accepted accounting principles and all other state and federal requirements surrounding leases (where the City is the lessee or lessor). Procedures aim to provide all pertinent information and decision-making input to the finance department so that accounting and reporting may be accomplished according to applicable accounting standards.

**Scope** The following guidelines apply to operating leases of equipment, buildings, land, or any other tangible physical property which the City leases to, or leases from, a third party. Government Accounting Standards Board Statement No. 87 requires accounting for and reporting lease activity on the City's statement of net position beginning January 1, 2020.

**Policy** *It is the policy of the City to enter into written leases both to and from with clear requirements that*

1. *Protect City interests in line with the public purpose thereof.*
2. *Foster direct benefits to the Camas community; and*
3. *Maximize the return received by the City in both financial and operational terms.*

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## LONG-RANGE FORECASTING

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- Policy** *A long-range forecasting of revenues and expenditures for a future six-year period will be done each year by July 1st. Utilities will have long-range rate analysis completed every five-years with monitoring of forecast to actuals completed every year.*
- Description** A financial plan that assesses long-term financial implications of current and proposed programs assists the city in developing strategies to achieve its goals. A key component is the forecasting of revenues and expenditures. As part of the budget process each year by July 1st a long-range forecast of operating revenues and expenditures for the General Fund, Street Fund, Cemetery Fund, Camas/Washougal Fire and Emergency Rescue Fund and the utility funds will be developed for a six-year period beyond the current budget period. The underlying assumptions should be clearly stated. The forecast will be included in the City's Open Finance site.

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## PURCHASE CARD POLICY

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- Purpose** To establish policies and procedures for the City of Camas purchase card program in order to improve the efficiency, flexibility and convenience related to purchasing goods and services. Purchase cards provide an alternative procurement method for purchases. The use of purchase cards are not a means to avoid or bypass purchasing policies. Rather, purchase cards are to be used within the same statutes, rules, policies, and procedures as purchases by any other means of payment.
- Scope** All elected officials, employees and volunteers acting on behalf of the City of Camas. As used throughout this document, "employee" means all persons included in this "scope". Reference RCW 43.09.285, RCW 9A.56.280 and WAC 236-48-250-3.
- Policy** *It is the policy of the City of Camas to utilize purchase cards for transactions over-the-counter, via telephone, by mail, or over the internet. The use of purchase cards is to enable employees to quickly and efficiently purchase goods and services. Each cardholder is required to account for all transactions made using the purchase card. This includes maintaining original, detailed receipts (printed confirmations of internet transactions).*
- The use of a City of Camas purchase card is a privilege and not a right. Misuse of the purchase card privilege may result in immediate disciplinary action up to and including termination. Cardholders who delay or otherwise do not follow procedures are subject to restrictions or card cancellation.*

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**REAL ESTATE EXCISE TAX (REET)**

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**Policy**      *The Capital Facility Plan will detail intended uses of Real Estate Excise Taxes. (REET 1)*

*Revenue from the second quarter of the Real Estate Excise Tax will be dedicated to primarily park improvements. (REET 2)*

**Description**      The first quarter of one percent (.25%) of the real estate excise tax (REET 1) must be used solely on capital projects that are listed in the capital facilities plan element of the City's Comprehensive Plan. Capital projects are defined in RCW 82.46.010 as "those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, libraries, administrative and judicial facilities..."

The second quarter of one percent (.25%) of the real estate excise tax (REET 2) capital projects are defined in RCW 82.46.035 as: "those public works of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks." The acquisition of land for parks is not permitted.

## TRAVEL POLICY

**Purpose** To establish policies and procedures for the City of Camas business-related out of town travel approval, reimbursement of authorized travel expenses lawfully incurred while on official City business.

**Scope** All elected officials and employees acting on behalf of the City of Camas. As used throughout this policy document, "employee" means all persons included in this "scope". Reference RCW 42.24.090 - 42.24.170 and 29 CFR 785.33-785.41.

**Policy** ***Authorization***  
*Department Heads are responsible for authorizing out of town travel and training, considering budget availability, efficiency and department staffing needs. The City will pay for allowable business travel expenses when reasonable, necessary, and directly related to conducting business for the City of Camas. Expenses incurred for City travel that are not in compliance with the policies outlined below will not be paid or reimbursed.*

1) *The following are considered reasonable and necessary business travel expenses:*

- *Transportation (City, rental, personal vehicle, airfare, parking, bus, taxi, etc.)*
- *Lodging*
- *Registration fees for conferences, training, and tuition*
- *Meals (gratuities not to exceed 20%)*
- *Other incidental business expenses (copies, fax, internet service)*
- *Laundry service (Actual cost of laundry and/or valet service are allowable expenses only when the travel period extends past seven days)*

2) *The following will not be paid or reimbursed:*

- *Alcoholic beverages*
- *Expenses of a spouse or other persons not authorized to receive reimbursement under this policy*
- *Theft, loss, or damage to personal property Travel Policy*
- *Costs associated with damage caused by employee/official's actions*
- *Airline or other trip insurance*
- *Personal entertainment*
- *Personal telephone calls*
- *Personal care services (reading material, barber, hair salon, personal toiletries, laundry/valet service)*
- *Fines for parking or traffic violations*



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**UTILITY OPERATIONS (WATER/SEWER, SOLID WASTE, STORM DRAINAGE)**

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**Policy**      *User rates and system development charges will finance all operations, capital and debt service for utility functions.*

*A rate study of utility rates and system development charges will be completed at least every five years to determine if applicable rates and miscellaneous charges meet operating costs, debt obligations, and provide adequate reserve levels.*

*To mitigate current and future revenue shortfalls and unanticipated expenses, retained earnings of at least 90 days of operating expenses will be maintained in the Water/Sewer Utility.*

*Cash and investments of a minimum of \$500,000 should be retained for emergency capital repairs or other unforeseen events in the Water/Sewer Capital Reserve Fund.*

**Description**      All costs of providing utility services including maintenance, depreciation, and debt service requirements shall be financed through user rates. Capital construction will primarily be financed by system development charges, or favorable rate governmental loans or revenue bond proceeds, if needed. Annual review of the user rates will be done by staff or an independent consultant by July 1st of each year.

Revenue bond ordinances require retained earnings, cash and investments in the water/sewer bond reserve fund will be equal or greater to the highest annual debt service requirement. Interest earnings that accumulate in this fund above the highest debt service may be transferred periodically to the water/sewer operating fund.

## Appendices: Operating Decision Packages

### Operating Decision Package 2: Facilities Maintenance Worker and Vehicle

**Department** Central Services

Decision Package Item	Funding Source(s)	Staff Positions
Facilities maintenance worker I	General Fund	1 full time employee
Fleet vehicle		
General Fund Costs		Other Fund Costs
\$144,787 (FTE)		\$0
\$25,000 (truck)		
2021 Costs	2022 Costs	Total Biennium
\$95,500	\$73,287	\$169,787

### Operating Decision Package 5: Grounds Maintenance Worker

**Department** Parks Maintenance

Decision Package Item	Funding Source(s)	Staff Positions
Facilities maintenance worker I	General Fund	1 full time employee
General Fund Costs		Other Fund Costs
\$144,787		\$0
2021 Costs	2022 Costs	Total Biennium
\$71,500	\$73,287	\$144,787

### Operating Decision Package 8: Comprehensive Planning

**Department** Community Development

Decision Package Item	Funding Source(s)	Staff Positions
Comprehensive Planning	General Fund	
General Fund Costs		Other Fund Costs
\$260,000		\$0
2021 Costs	2022 Costs	Total Biennium
\$260,000	\$0	\$260,000

**Operating Decision Package 10: Patient Reporting Software**

**Department** Camas-Washougal Fire Department

Decision Package Item	Funding Source(s)	Staff Positions
Electronic Patient Care Report (EPCR) Platform	CWFD Fund	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$40,000 C-W Fire Department	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$40,000	\$0	\$40,000

**Operating Decision Package 12: Hydro-Seeder**

**Department** Public Works

Decision Package Item	Funding Source(s)	Staff Positions
Hydro-seeder	General Fund, Storm Water Fund	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$10,000	\$10,000 Storm Water Fund	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$20,000	\$0	\$20,000

**Operating Decision Package 13: Solid Waste Driver**

**Department** Public Works

Decision Package Item	Funding Source(s)	Staff Positions
Solid Waste Driver	Solid Waste Fund	1 full time employee
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$78,000 Solid Waste Fund	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$0	\$78,000	\$78,000

## Appendices: Capital Decision Packages – General Government

### Capital Decision Package 1: Facilities Maintenance

**Department** General Government

Decision Package Item	Funding Source(s)	Staff Positions
Facilities Maintenance	General Fund	1 full time employee

General Fund Costs	Other Fund Costs
\$250,000	\$639,874 REET 1
	\$500,000 REET 2

2021 Costs	2022 Costs	Total Biennium
\$889,874	\$500,000	\$1,389,874

### Capital Decision Package 2: Enterprise Resource Planning System Replacement

**Department** General Government

Decision Package Item	Funding Source(s)	Staff Positions
ERP Software Replacement	General Fund Street Fund Camas-Washougal Fire Dept Fund Utility Funds	

General Fund Costs	Other Fund Costs
\$957,870	\$37,683 Streets
	\$109,853 CWFD
	\$34,491 Storm Water
	\$88,267 Solid Waste
	\$143,870 Water
	\$127,966 Sewer

2021 Costs	2022 Costs	Total Biennium
\$750,000	\$750,000	\$1,500,000

## Appendices: Capital Decision Packages – Transportation

### Capital Decision Package 3: ADA Access Upgrades

**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
ADA Access Upgrades	Street Fund Real Estate Excise Tax (REET)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$100,000 Streets	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$50,000	\$50,000	\$100,000

### Capital Decision Package 4: Street Preservation

**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
Pavement Management Program	General Fund (Property Taxes)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$1,793,746	\$0	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$879,859	\$913,887	\$1,793,746

### Capital Decision Package 5: Lake & Everett Intersection Improvements

**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
Lake & Everett Intersection Imprv	Public Works Trust Fund Loan (PWTFL)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$100,000 PWTFL	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$100,000	\$0	\$100,000

### Capital Decision Package 6: 38<sup>th</sup> Avenue Improvements, Phase 3

**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
NW 38 <sup>th</sup> Avenue, Phase 3	Federal Grant	
Design & Right-of-Way	Transportation Impact Fees	
	Real Estate Excise Tax	

General Fund Costs	Other Fund Costs
\$0	\$813,000 Grant
	\$335,500 Transportation Impact Fees
	\$131,000 REET 1

2021 Costs	2022 Costs	Total Biennium
\$446,500	\$813,000	\$1,279,500

### Capital Decision Package 7: Traffic Signal Controller Upgrades

**Department** Transportation – Capital

Decision Package Item	Funding Source(s)	Staff Positions
Traffic Controller Upgrade	Street Funding	
	Grant Funding	

General Fund Costs	Other Fund Costs
\$112,000 (transfer to Streets)	\$120,000 Grant

2021 Costs	2022 Costs	Total Biennium
\$232,000	\$0	\$232,000

### Capital Decision Package 8: Brady & Grand Ridge Intersection Improvements

**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
NW Brady / NW Grand Ridge Dr Intersection Improvements	Street Fund	

General Fund Costs	Other Fund Costs
\$0	\$75,000 Streets

2021 Costs	2022 Costs	Total Biennium
\$75,000	\$0	\$75,000

**Capital Decision Package 9: NW 6<sup>th</sup> Avenue Road Diet**
**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
NW 6 <sup>th</sup> Avenue Road Diet	Street Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$75,000 Streets
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$75,000	\$0	\$75,000

**Capital Decision Package 10: NW 12<sup>th</sup> Avenue Improvements**
**Department** Transportation – Capital

Decision Package Item	Funding Source(s)	Staff Positions
NW 12 <sup>th</sup> Avenue – Community Development Block Grant (CDBG) Project	General Fund Grant Funding Water Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$51,000		\$225,000 CDBG \$109,900 Water
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$385,900	\$0	\$385,900

**Capital Decision Package 11: NE 3<sup>rd</sup> Avenue Bridge Seismic Retrofit**
**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
NE 3 <sup>rd</sup> Avenue Bridge Retrofit	Grant Funding	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$2,917,118 Grant
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$2,917,118	\$0	\$2,917,118



**Capital Decision Package 12: Trailer-Mounted Attenuator**

**Department** Transportation - Capital

Decision Package Item	Funding Source(s)	Staff Positions
Trailer-mounted attenuator	Street Fund Utility Funds	

General Fund Costs	Other Fund Costs
\$0	\$35,000

2021 Costs	2022 Costs	Total Biennium
\$35,000	\$0	\$35,000

## Appendices: Capital Decision Packages – Public Safety

### Capital Decision Package 13: Fire Engine – Pumper Truck

**Department** Camas-Washougal Fire Department

Decision Package Item	Funding Source(s)	Staff Positions
Fire Engine – Pumper Truck	Camas-Washougal Fire Dept	
General Fund Costs	Other Fund Costs	
\$0	\$600,000	CWFD
2021 Costs	2022 Costs	Total Biennium
\$0	\$600,000	\$600,000

## Appendices: Capital Decision Packages – Culture and Recreation

### Capital Decision Package 14: Open Space / Trails / Parks Upgrades

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Open Space/Parks/Trails	Real Estate Excise Tax	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$510,000 REET	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$255,000	\$255,000	\$510,000

### Capital Decision Package 15: Wildlife League Boat Launch

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Wildlife League Boat Launch	Park Impact Fees (PIF)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$271,847 PIF	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$271,847	\$0	\$271,847

### Capital Decision Package 16: East Lake Trail (North Shore Trail T-3)

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
East Lake Trail	Park Impact Fees (PIF)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$175,000 PIF	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$0	\$175,000	\$175,000

**Capital Decision Package 17: Parklands to Heritage Trail (T-1)**
**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Parklands to Heritage Trail	Park Impact Fees (PIF)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$392,904 PIF	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$92,904	\$300,000	\$392,904

**Capital Decision Package 18: Crown Park Improvements**
**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Crown Park Restroom & Sports Court	Real Estate Excise Tax (REET)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$450,000 REET	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$0	\$450,000	\$450,000

**Capital Decision Package 19: Skate Park Improvements**
**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Skate Park Improvements	Real Estate Excise Tax (REET) City of Washougal Private Donations	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$75,000 Other sources	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$0	\$75,000	\$75,000

### Capital Decision Package 20: North Shore Conservation

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Building Maintenance	2020 General Obligation Bond	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$500,000 GO Bond
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$500,000	\$0	\$500,000

### Capital Decision Package 21: Currie Trail

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Currie Trail	Real Estate Excise Tax (REET) RCO Grant	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$960,000 REET 2 \$1,900,000 RCO Grant
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$960,000	\$1,900,000	\$2,860,000

### Capital Decision Package 22: Grass Valley Tennis Court Resurfacing

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Tennis Court Resurfacing	General Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$45,000		\$0
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$45,000	\$0	\$45,000

### Capital Decision Package 23: NE 3<sup>rd</sup> Avenue Trail Development

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Trail Design and Permit	Real Estate Excise Tax (REET)	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$75,000 REET 2
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$75,000	\$0	\$75,000

**Capital Decision Package 24: Louis Bloch Park Bleachers and ADA Access**

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Bleachers and ADA Access	General Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$250,000		0
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$0	\$ 250,000	\$250,000

**Capital Decision Package 25: Large Mower**

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Mower – 11' Deck	General Fund Equipment Rental & Repair Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$74,000		\$26,000 ER&R
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$0	\$100,000	\$100,000

**Capital Decision Package 26: Turf Sweeper**

**Department** Parks & Recreation

Decision Package Item	Funding Source(s)	Staff Positions
Self-Propelled Turf Sweeper	General Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$50,000		\$0
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$50,000	\$0	\$50,000

## Appendices: Capital Decision Packages – Utilities

### Capital Decision Package 27: Ostenson Canyon Road Repair Design

**Department** Public Works – Storm Water

Decision Package Item	Funding Source(s)	Staff Positions
Ostenson Canyon Road Repair	Storm Water Fund	
General Fund Costs		Other Fund Costs
\$0		\$200,000 Storm Water
2021 Costs	2022 Costs	Total Biennium
\$200,000	\$0	\$200,000

### Capital Decision Package 28: Parker Estates Storm Water Facility

**Department** Public Works – Storm Water

Decision Package Item	Funding Source(s)	Staff Positions
Facility Design & Construction	Storm Water Fund	
General Fund Costs		Other Fund Costs
\$0		\$200,000 Storm Water
2021 Costs	2022 Costs	Total Biennium
\$200,000	\$0	\$200,000

### Capital Decision Package 29: Lacamas Lake Dam Improvements

**Department** Public Works – Storm Water

Decision Package Item	Funding Source(s)	Staff Positions
Dam Improvements	Storm Water Fund	
General Fund Costs		Other Fund Costs
\$0		\$150,000 Storm Water
2021 Costs	2022 Costs	Total Biennium
\$75,000	\$75,000	\$150,000



### Capital Decision Package 31: Vactor Truck

**Department** Public Works – Storm Water

Decision Package Item	Funding Source(s)	Staff Positions
Vac Truck	Storm Water Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$125,000 Storm Water
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$125,000	0	\$125,000

### Capital Decision Package 32: Solid Waste Truck

**Department** Public Works – Solid Waste

Decision Package Item	Funding Source(s)	Staff Positions
Solid Waste Truck	Solid Waste Fund	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$500,000 Solid Waste
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$500,000	\$0	\$500,000

### Capital Decision Package 33: Lower Prune Hill Booster Station

**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
Booster Station Replacement	Water Fund System Development Charges (SDCs)	
<b>General Fund Costs</b>		<b>Other Fund Costs</b>
\$0		\$1,175,000 Debt \$925,000 SDCs
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$2,100,000	\$0	\$2,100,000

**Capital Decision Package 34: Well 6/14 Waterline Transmission Main**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
Transmission Main Between Wells	System Development Charges (SDCs)	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$440,000 SDCs	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$440,000	\$0	\$440,000

**Capital Decision Package 35: Water Meter Upgrades**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
Meter Replacement Project	Water Fund	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$550,000 Water	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$275,000	\$275,000	\$550,000

**Capital Decision Package 36: 343 Zone Water Supply Transmission Line**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
New Water Supply Transmission Line	Revenue Bond	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$1,890,000 Water	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$1,890,000	\$0	\$1,890,000

**Capital Decision Package 37: Forest Home Booster Station**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
Booster Station Replacement	Revenue Bond	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$600,000 Water	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$600,000	\$0	\$600,000

**Capital Decision Package 38: 343 Zone Water Reservoir**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
New Water Reservoir	Revenue Bond	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$540,000 Revenue Bond	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$540,000	\$0	\$540,000

**Capital Decision Package 39: Washougal River Wellfield Improvements**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
Wellfield Improvements	Water Fund	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$100,000 Water	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$100,000	\$0	\$100,000

**Capital Decision Package 40: Water Transmission Main – 11<sup>th</sup> Circle to Brady Road**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
Improve/Replace a Waterline	Water Fund	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$275,000 Water	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$275,000	\$0	\$275,000

**Capital Decision Package 41: Water Transmission Main – Dallas St/3<sup>rd</sup> Ave to Railroad Tracks**
**Department** Public Works – Water

Decision Package Item	Funding Source(s)	Staff Positions
Improve/Replace a Waterline	Water Fund	
<b>General Fund Costs</b>	<b>Other Fund Costs</b>	
\$0	\$100,000 Water	
<b>2021 Costs</b>	<b>2022 Costs</b>	<b>Total Biennium</b>
\$100,000	\$0	\$100,000

**Capital Decision Package 42: Lacamas Creek Pump Station**

**Department** Public Works – Sewer

Decision Package Item	Funding Source(s)	Staff Positions
New/Replacement Pump Station	Revenue Bond	
General Fund Costs		Other Fund Costs
	\$0	\$100,000 Revenue Bond
2021 Costs	2022 Costs	Total Biennium
\$100,000	\$0	\$100,000

## Appendices: Glossary

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**Adopted Budget**

Financial program that forms the basis for appropriations. Adopted by the governing body.

**Accrual Accounting**

The basis of accounting that recognizes the timing of resources and expenses as follows: Revenues are recognized when earned and expenses are recognized as soon as a liability is incurred.

**Agency Fund**

A fund set up to account for assets held by the City in a trustee capacity. For example the Firemen's Pension Fund.

**Allocate**

To divide a lump-sum appropriation which is designated for expenditure by specific organization units and/or for specific purposes, activities, or objects.

**Appropriation**

An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.

**Assessed Value**

Value set on real and personal taxable property as a basis for levying taxes.

**Assets**

Resources owned or held by the City which possess a monetary value.

**Audit**

Conducted by the Washington State Auditor's Office, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

**Balanced Budget**

A budget in which planned expenditures do not exceed projected funds available.

**Balance Sheet**

A financial statement reporting the organization's assets, liabilities and equity activities.

**Biennial Budget**

A two year budget adopted by the City Council.

**Bond**

A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

**Budget**

A written report showing the local government's comprehensive financial plan for one or two fiscal years. It includes a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures, as budgeted, for the current and upcoming year.

**Budget Document**

The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

**Budget Message**

A written explanation of the budget and the local government's financial priorities. This message was prepared by the Mayor, the executive officer of the governing body.

**Capital Outlay**

Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings.

**Comprehensive Plan**

The plan, or portions thereof, which has been adopted by the City Council. It is a land use policy statement that guides future growth of the City.

**Contractual Services**

Services rendered to City activities by private firms, individuals or other governmental agencies. Examples of these services may include street maintenance, engineering, law enforcement, and city attorney services.

**Debt Service Fund**

A fund used to account for the monies set aside for the payment of interest and principal to holders of City Debt. There are two debt service funds, one for the Unlimited General Obligation Bonds of the City, and the other for all other City debt.

**Department**

A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

**Depreciation**

- (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
- (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**Designated Fund Balance**

A portion of unreserved fund balance designated by City policy for a specific future use.

**Encumbrances**

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of appropriation is reserved. When paid, the encumbrance is liquidated.

**Enterprise Funds**

Funds established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting by user charges and fees.

**Estimated Beginning / Change / Ending Fund Balance**

These numbers are provided to give the user a feel for the financial position and the expected or anticipated change in the Fund's condition. Some of the numbers are updated after adoption of the budget appropriations resulting in occasional discrepancies from the adopted numbers. There are three to fifteen months of revenues and expenses that affect the actual Fund Balances. In some cases, even though the City has budgeted an amount and authorized expenditures, the City does not expect to spend all amounts appropriated. The table reflects the estimates only, and not actual amounts nor the legal appropriation amounts authorized by the City Council.

**Exempt**

Personnel not eligible to receive overtime pay and who are expected to put in whatever hours necessary to complete their job assignments. The respective department head, as partial compensation for hours worked, may allow compensatory time off.

**Expenditures**

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

**F.T.E. / FTE / Full-Time Equivalent**

The combination of one or more employees whose work hours equal that of a full-time position, normally 40 hours/week, 52 weeks/year.

**Fiscal Year**

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. (January 1 through December 31 for the City of Camas)

**Fixed Assets**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment that have a value of \$5,000 or more and that have a life over one year.

**Franchise Fee**

A franchise fee is charged for the privilege of using public right-of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable television, natural gas, and solid waste.

**Fund**

A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

**Fund Balance**

The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit.

**Funding**

Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

**General Fund**

Financial transactions relating to all governmental activities for which specific types of funds are not required are recorded in a General Fund. This fund is used for all receipts not dedicated for a specific purpose.

**G.A.A.P. / GAAP / Generally Accepted Accounting Principle**

Detailed accounting standards and practices for state and local governments as prescribed by the Governmental Accounting Standards Board (GASB).

**Goal**

A statement of broad direction, purpose, or intent.

**Governmental Funds**

Funds through most governmental functions are financed. The fund types included in the category are general, special revenue, capital projects, debt service and special assessment funds.

**Grant**

Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

**Growth Management**

State requirements related to development and its impact on public infrastructure.

**Impact Fee**

A fee charged on new development to finance required infrastructure such as roads, parks, schools, and fire facilities.

**Infrastructure**

That portion of a city's assets located at or below ground level, including the water system, sewer system, and streets.

**Interfund Transactions**

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

**Internal Service Fund**

A fund which provides services to other city divisions and bills the various other funds for services rendered.

**Investment Revenue**

Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

**Legacy Standards**

The casual reference name given to the complete package of revisions to the development standards to assure an elevated quality of new development as well as recognize the need to provide opportunity for new and innovative types of development

**LEOFF / Law Enforcement Officers' and Fire Fighters' Retirement System**

Law Enforcement Officers' and Fire Fighters' Retirement System.



**Liabilities**

Debt or other legal obligations arising out of transactions in the past which must be liquidated at some future date. This term does not include encumbrances.

**Modified Accrual Accounting**

The basis of accounting that recognizes the timing of resources and expenses as follows: Revenues are recognized when earned so long as they are collectible within the period or soon enough to be used to pay liabilities of the current period (measurable and available). Expenses are recognized when payment is due.

**NPDES / National Pollutant Discharge Elimination System**

The Clean Water Act prohibits an agency from discharging pollutants into the watershed unless they have an NPDES permit. The permit regulates what pollutants can be discharged from the treatment system, and at what concentrations.

**Non-Exempt**

Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

**Objective**

Something worked toward, and listed in the budget as anticipated for accomplishment in the budget year.

**PERS / Public Employees' Retirement System**

Public Employees' Retirement System

**Proposed Budget**

Financial and operating program prepared by the City's administration, submitted to the public and the City Council for review.

**R.C.W. / RCW / Revised Code of Washington**

Revised Code of Washington which contains all laws of a general and permanent nature enacted by the State.

**Replacement Cost**

The cost of an asset which can render similar service (but which need not be the same structural form) as the property to be replaced.

**Reserve**

An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

**Revenues**

All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.

**Revised Budget**

A balanced budget as revised and approved by the City Council.

**Special Revenue Funds**

Special Revenue Funds are established only for special tax levies and other dedicated revenues whenever required by statutes, charter provisions, or the terms under which revenue is dedicated.

**SDC / System Development Charge**

A fee charged on new development to finance required water, sewer, and drainage infrastructure.

**Tax Rate**

A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**W.A.C. / WAC / Washington Administrative Code**

Laws adopted by State agencies to implement State Legislation.

**Working Capital**

Difference between current assets and current liabilities.

**ORDINANCE NO. 20-011**

AN ORDINANCE adopting the biennial budget for the City of Camas, Washington, for the fiscal year beginning January 1, 2021.

WHEREAS, the Mayor of the City of Camas, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said City for the biennium beginning January 1, 2021, and a notice was published that the Council of said City would meet on the 7<sup>th</sup> day of December, 2020 at the hour of 7:00pm, in the Council Chambers in the City Hall of said City for the purposes of considering the budget for the biennium 2021-2022 and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and,

WHEREAS, the said City Council has met and considered the matter of the budget for the biennium 2021-2022; and,

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Camas for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the said City for said years and being sufficient to meet the various needs of said city during said period; and,

NOW THEREFORE, THE CITY COUNCIL OF THE CITY CAMAS DO ORDAIN AS FOLLOWS:

**SECTION I**

The 2021-2022 budget of the City of Camas, Washington for the biennium beginning January 1, 2021 is adopted at the fund level in its final form and content as set forth in the document dated November 16, 2020 entitled City of Camas 2021-2022 Budget, three copies of which are on file in the Office of the Clerk. (Exhibit A)

**SECTION II**

The total estimated revenues and appropriations for each fund for the City of Camas and the aggregated total for all funds are as follows:

## SUMMARY OF ESTIMATED REVENUES, APPROPRIATIONS (AND USE OF FUND BALANCE)

### City of Camas 2021-2022 Budget

Fund	Projected Beginning Fund Balance	2021-2022 Revenues	2021-2022 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 10,095,317	\$ 53,515,571	\$ 56,850,799	\$ 6,760,089	\$ (3,335,228)
City Street	\$ 1,514,261	\$ 7,143,797	\$ 6,759,166	\$ 1,898,892	\$ 384,631
Tree Fund	\$ 15,508	\$ 611	\$ -	\$ 16,119	\$ 611
C/W Fire and EMS	\$ 3,915,306	\$ 23,560,221	\$ 25,289,853	\$ 2,185,674	\$ (1,729,632)
Lodging Tax	\$ 27,245	\$ 26,825	\$ 20,000	\$ 34,070	\$ 6,825
Cemetery	\$ 115,547	\$ 521,127	\$ 494,297	\$ 142,377	\$ 26,830
Unlimited G.O. Bond Debt Service	\$ 10,838	\$ -	\$ -	\$ 10,838	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 4,862,421	\$ 4,862,421	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 6,862,137	\$ 10,167,599	\$ 10,152,861	\$ 6,876,875	\$ 14,738
Park Impact Fee Capital	\$ 4,567,847	\$ 3,447,321	\$ 2,266,251	\$ 5,748,917	\$ 1,181,070
Transportation Impact Fee Capital	\$ 2,888,262	\$ 4,139,024	\$ 1,972,422	\$ 5,054,864	\$ 2,166,602
Fire Impact Fee	\$ 1,070,078	\$ 571,397	\$ 360,000	\$ 1,281,475	\$ 211,397
NW 38th Ave Phase 3 Construction	\$ 403,540	\$ 1,279,000	\$ 1,279,000	\$ 403,540	\$ -
Facilities Capital	\$ 58,281	\$ 1,389,874	\$ 1,389,874	\$ 58,281	\$ -
Legacy Lands Project	\$ 532,812	\$ 20,000	\$ 500,000	\$ 52,812	\$ (480,000)
Lake and Everett	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Storm Water Utility	\$ 2,712,762	\$ 3,969,003	\$ 5,385,658	\$ 1,296,107	\$ (1,416,655)
City Solid Waste	\$ 3,199,962	\$ 6,471,800	\$ 6,596,926	\$ 3,074,836	\$ (125,126)
Water-Sewer	\$ 11,576,004	\$ 29,599,386	\$ 33,314,542	\$ 7,860,848	\$ (3,715,156)
Water-Sewer Capital Projects	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ (100,000)
2019 Water Construction Projects	\$ 8,553,816	\$ 925,000	\$ 5,130,000	\$ 4,348,816	\$ (4,205,000)
Water-Sewer Capital Reserve	\$ 12,406,817	\$ 13,094,548	\$ 1,365,000	\$ 24,136,365	\$ 11,729,548
Water-Sewer Bond Reserve	\$ 1,713,107	\$ 68,088	\$ -	\$ 1,781,195	\$ 68,088
Equipment Rental	\$ 2,453,721	\$ 3,592,918	\$ 4,278,777	\$ 1,767,862	\$ (685,859)
Firefighter's Pension	\$ 1,385,870	\$ 74,221	\$ 174,937	\$ 1,285,155	\$ (100,716)
Retiree Medical	\$ 42,976	\$ 257,718	\$ 258,525	\$ 42,169	\$ (807)
LEOFF 1 Disability Board	\$ 446,266	\$ 323,675	\$ 323,675	\$ 446,266	\$ -
<b>Total City Budget 2021-2022</b>	<b>\$ 76,668,280</b>	<b>\$ 170,586,145</b>	<b>\$ 170,689,983</b>	<b>\$ 76,564,442</b>	<b>\$ (103,839)</b>

### SECTION III

The Finance Director is directed to transmit a copy of this budget to the Office of the Auditor of the State of Washington, Municipal Research and Service Center, and to the Association of Washington Cities.

### SECTION IV

This 2021-2022 City of Camas Budget for the biennium beginning January 1, 2021 is hereby adopted as the budget for the City of Camas.

SECTION V

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

PASSED by the Council and APPROVED by the Mayor this 7<sup>th</sup> day of December 2020.

SIGNED: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Approved as to form:

\_\_\_\_\_

City Attorney



**City of Camas  
2021-2022 Budget**

<b>Fund</b>	<b>Projected Beginning Fund Balance</b>	<b>2021-2022 Revenues</b>	<b>2021-2022 Appropriation</b>	<b>Projected Ending Fund Balance</b>	<b>Change in Fund Balance</b>
General	\$ 10,095,317	\$ 53,515,571	\$ 56,850,799	\$ 6,760,089	\$ (3,335,228)
City Street	\$ 1,514,261	\$ 7,143,797	\$ 6,759,166	\$ 1,898,892	\$ 384,631
Tree Fund	\$ 15,508	\$ 611	\$ -	\$ 16,119	\$ 611
C/W Fire and EMS	\$ 3,915,306	\$ 23,560,221	\$ 25,289,853	\$ 2,185,674	\$ (1,729,632)
Lodging Tax	\$ 27,245	\$ 26,825	\$ 20,000	\$ 34,070	\$ 6,825
Cemetery	\$ 115,547	\$ 521,127	\$ 494,297	\$ 142,377	\$ 26,830
Unlimited G.O. Bond Debt Service	\$ 10,838	\$ -	\$ -	\$ 10,838	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 4,862,421	\$ 4,862,421	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 6,862,137	\$ 10,167,599	\$ 10,152,861	\$ 6,876,875	\$ 14,738
Park Impact Fee Capital	\$ 4,567,847	\$ 3,447,321	\$ 2,266,251	\$ 5,748,917	\$ 1,181,070
Transportation Impact Fee Capital	\$ 2,888,262	\$ 4,139,024	\$ 1,972,422	\$ 5,054,864	\$ 2,166,602
Fire Impact Fee	\$ 1,070,078	\$ 571,397	\$ 360,000	\$ 1,281,475	\$ 211,397
NW 38th Ave Phase 3 Construction	\$ 403,540	\$ 1,279,000	\$ 1,279,000	\$ 403,540	\$ -
Facilities Capital	\$ 58,281	\$ 1,389,874	\$ 1,389,874	\$ 58,281	\$ -
Legacy Lands Project	\$ 532,812	\$ 20,000	\$ 500,000	\$ 52,812	\$ (480,000)
Lake and Everett	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Storm Water Utility	\$ 2,712,762	\$ 3,969,003	\$ 5,385,658	\$ 1,296,107	\$ (1,416,655)
City Solid Waste	\$ 3,199,962	\$ 6,471,800	\$ 6,596,926	\$ 3,074,836	\$ (125,126)
Water-Sewer	\$ 11,576,004	\$ 29,599,386	\$ 33,314,542	\$ 7,860,848	\$ (3,715,156)
Water-Sewer Capital Projects	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ (100,000)
2019 Water Construction Projects	\$ 8,553,816	\$ 925,000	\$ 5,130,000	\$ 4,348,816	\$ (4,205,000)
Water-Sewer Capital Reserve	\$ 12,406,817	\$ 13,094,548	\$ 1,365,000	\$ 24,136,365	\$ 11,729,548
Water-Sewer Bond Reserve	\$ 1,713,107	\$ 68,088	\$ -	\$ 1,781,195	\$ 68,088
Equipment Rental	\$ 2,453,721	\$ 3,592,918	\$ 4,278,777	\$ 1,767,862	\$ (685,859)
Firefighter's Pension	\$ 1,385,870	\$ 74,221	\$ 174,937	\$ 1,285,155	\$ (100,716)
Retiree Medical	\$ 42,976	\$ 257,718	\$ 258,525	\$ 42,169	\$ (807)
LEOFF 1 Disability Board	\$ 446,266	\$ 323,675	\$ 323,675	\$ 446,266	\$ -
<b>Total City Budget 2021-2022</b>	<b>\$ 76,668,280</b>	<b>\$ 170,586,145</b>	<b>\$ 170,689,983</b>	<b>\$ 76,564,442</b>	<b>\$ (103,839)</b>

City of Camas  
Summary of Budgeted Revenues, Expenditures and Reserves

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
Estimated Beginning Fund Balance 1/1/2021	\$ 10,095,317	\$ 5,587,867	\$ 10,838	\$ 16,382,957	\$ 40,262,468	\$ 2,453,721	\$ 1,875,112	\$ 76,668,280
<b>Revenues</b>								
Taxes	\$ 39,621,845	\$ 4,888,392	\$ -	\$ 4,417,714				\$ 48,927,951
Licenses and Permits	\$ 1,672,194	\$ 146,676						\$ 1,818,870
Intergovernmental	\$ 1,297,596	\$ 1,273,799		\$ 5,885,118				\$ 8,456,513
Charges for Services	\$ 9,862,182	\$ 10,968,367		\$ 7,818,511	\$ 51,880,678	\$ 3,537,049		\$ 84,066,787
Fines and Forfeitures	\$ 360,095	\$ 35,380						\$ 395,475
Miscellaneous Revenue	\$ 701,659	\$ 170,101		\$ 876,998	\$ 1,322,147	\$ 55,869	\$ 74,221	\$ 3,200,995
Non-Revenues	\$ -			\$ 100,000	\$ -			\$ 100,000
Transfers	\$ -	\$ 13,769,866	\$ 4,862,421	\$ 2,015,874	\$ 2,390,000		\$ 581,393	\$ 23,619,554
<b>Total Revenue</b>	<b>\$ 53,515,571</b>	<b>\$ 31,252,581</b>	<b>\$ 4,862,421</b>	<b>\$ 21,114,215</b>	<b>\$ 55,592,825</b>	<b>\$ 3,592,918</b>	<b>\$ 655,614</b>	<b>\$ 170,586,145</b>
<b>Total Available Resources</b>	<b>\$ 63,610,888</b>	<b>\$ 36,840,448</b>	<b>\$ 4,873,259</b>	<b>\$ 37,497,172</b>	<b>\$ 95,855,293</b>	<b>\$ 6,046,639</b>	<b>\$ 2,530,726</b>	<b>\$ 247,254,425</b>
<b>Expenditures</b>								
Salaries and Benefits	\$ 28,949,264	\$ 22,261,654			\$ 8,725,640	\$ 1,217,938	\$ 588,730	\$ 61,743,226
Supplies and Services	\$ 10,500,642	\$ 6,384,181		\$ 97,704	\$ 17,883,873	\$ 1,429,090		\$ 36,295,490
Intergovernmental	\$ 2,290,098	\$ 423,665			\$ 1,494,672			\$ 4,208,435
Capital	\$ 1,075,069	\$ 3,034,496		\$ 11,510,743	\$ 12,450,250	\$ 1,631,749		\$ 29,702,307
Debt Service		\$ -	\$ 4,862,421		\$ 10,258,550			\$ 15,120,971
Transfers	\$ 14,035,726	\$ 459,320		\$ 6,411,961	\$ 2,544,141		\$ 168,406	\$ 23,619,554
<b>Total Expenditures</b>	<b>\$ 56,850,799</b>	<b>\$ 32,563,316</b>	<b>\$ 4,862,421</b>	<b>\$ 18,020,408</b>	<b>\$ 53,357,126</b>	<b>\$ 4,278,777</b>	<b>\$ 757,136</b>	<b>\$ 170,689,983</b>
Estimated Ending Fund Balance	\$ 6,760,089	\$ 4,277,132	\$ 10,838	\$ 19,476,764	\$ 42,498,167	\$ 1,767,862	\$ 1,773,590	\$ 76,564,442
<b>Total Expenditures and Reserve Balance</b>	<b>\$ 63,610,888</b>	<b>\$ 36,840,448</b>	<b>\$ 4,873,259</b>	<b>\$ 37,497,172</b>	<b>\$ 95,855,293</b>	<b>\$ 6,046,639</b>	<b>\$ 2,530,726</b>	<b>\$ 247,254,425</b>



City of Camas  
Revenue Budget Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
<b>General Fund</b>										
Taxes	\$ 17,416,709	\$ 18,815,831	8.0%	\$ 19,396,311	3.1%	\$ 580,480	\$ 20,225,534	4.3%	\$ 829,223	Residential Growth (lagged rev) with Robust Sales Tax
Licenses and Permits	\$ 1,828,204	\$ 1,436,389	-21.4%	\$ 1,015,834	-29.3%	\$ (420,555)	\$ 656,360	-35.4%	\$ (359,474)	Slower Residential Growth
Intergovernmental	\$ 667,226	\$ 839,664	25.8%	\$ 642,559	-23.5%	\$ (197,105)	\$ 655,037	1.9%	\$ 12,478	Stable State and County shared revenues and CRF Funds
Charges for Services	\$ 4,927,899	\$ 4,253,875	-13.7%	\$ 4,873,922	14.6%	\$ 620,047	\$ 4,988,260	2.3%	\$ 114,338	New construction fees
Fines and Forfeitures	\$ 207,992	\$ 166,042	-20.2%	\$ 177,736	7.0%	\$ 11,694	\$ 182,359	2.6%	\$ 4,623	Trend Based
Miscellaneous Revenue	\$ 409,869	\$ 260,956	-36.3%	\$ 372,976	42.9%	\$ 112,020	\$ 328,683	-11.9%	\$ (44,293)	Adjusted for one-time contributions
Total General Fund	\$ 25,457,899	\$ 25,772,757	1.2%	\$ 26,479,338	2.7%	\$ 706,581	\$ 27,036,233	2.1%	\$ 556,895	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Intergovernmental	\$ 534,221	\$ 473,587	-11.3%	\$ 687,662	45.2%	\$ 214,075	\$ 583,557	-15.1%	\$ (104,105)	Grant for Traffic Controllers and CRF Funds
Miscellaneous Revenue	\$ 57,979	\$ 27,073	-53.3%	\$ 39,036	44.2%	\$ 11,963	\$ 39,796	1.9%	\$ 760	
Transfers from other funds	\$ 2,183,360	\$ 2,471,535	13.2%	\$ 2,879,859	16.5%	\$ 408,324	\$ 2,913,887	1.2%	\$ 34,028	Preservation & GF Subsidy
Total Street Fund	\$ 2,775,560	\$ 2,972,195	7.1%	\$ 3,606,557	21.3%	\$ 634,362	\$ 3,537,240	-1.9%	\$ (69,317)	
<b>Tree Fund</b>										
Licenses and Permits	\$ 15,000		-100.0%			\$ -			\$ -	
Miscellaneous Revenue	\$ 122	\$ 491	302.5%	\$ 225	-54.2%	\$ (266)	\$ 386	71.6%	\$ 161	
Total Tree Fund	\$ 15,122	\$ 491	-96.8%	\$ 225	-54.2%	\$ (266)	\$ 386	71.6%	\$ 161	
<b>C/W Fire and EMS Fund</b>										
Taxes	\$ 2,128,166	\$ 2,241,972	5.3%	\$ 2,356,923	5.1%	\$ 114,951	\$ 2,506,303	6.3%	\$ 149,380	EMS Levy reaches levy limit
Licenses and Permits	\$ 107,158	\$ 76,549	-28.6%	\$ 90,118	17.7%	\$ 13,569	\$ 56,558	-37.2%	\$ (33,560)	Residential construction slows
Intergovernmental	\$ 656,638	\$ 1,502,926	100.0%	\$ 1,290	-99.9%	\$ (1,501,636)	\$ 1,290	0.0%	\$ -	Coronavirus Relief Funds and GEMT
Charges for Services	\$ 5,346,424	\$ 5,263,052	-1.6%	\$ 5,094,369	-3.2%	\$ (168,683)	\$ 5,754,390	13.0%	\$ 660,021	GEMT and firefighter adjustment
Fines and Forfeitures	\$ 16,517	\$ 2,888	-82.5%	\$ 17,446	504.1%	\$ 14,558	\$ 17,934	2.8%	\$ 488	Post COVID-19
Miscellaneous Revenue	\$ 24,889	\$ 39,064	57.0%	\$ 43,296	10.8%	\$ 4,232	\$ 44,184	2.1%	\$ 888	
Transfers from other funds	\$ 3,847,391	\$ 3,549,137	-7.8%	\$ 3,590,358	1.2%	\$ 41,221	\$ 3,985,762	11.0%	\$ 395,404	GEMT and firefighter adjustment
Total C/W Fire and EMS Fund	\$ 12,127,183	\$ 12,675,588	4.5%	\$ 11,193,800	-11.7%	\$ (1,481,788)	\$ 12,366,421	10.5%	\$ 1,172,621	
<b>Lodging Tax Fund</b>										
Taxes	\$ 16,508	\$ 13,813	-16.3%	\$ 12,397	-10.3%	\$ (1,416)	\$ 12,769	3.0%	\$ 372	
Miscellaneous Revenue	\$ 384	\$ 721	87.8%	\$ 817	13.3%	\$ 96	\$ 842	3.1%	\$ 25	
Total Lodging Tax Fund	\$ 16,892	\$ 14,534	-14.0%	\$ 13,214	-9.1%	\$ (1,320)	\$ 13,611	3.0%	\$ 397	
<b>Cemetery Fund</b>										
Intergovernmental		\$ 4,292	100.0%	\$ -	-100.0%	\$ (4,292)	\$ -		\$ -	Coronavirus Relief Funds
Charges for Services	\$ 41,443	\$ 74,522	79.8%	\$ 64,258	-13.8%	\$ (10,264)	\$ 55,350	-13.9%	\$ (8,908)	Population
Miscellaneous Revenue	\$ 727	\$ 1,430	96.7%	\$ 752	-47.4%	\$ (678)	\$ 767	2.0%	\$ 15	Grant in 2020
Transfers from other funds	\$ 180,000	\$ 200,000	11.1%	\$ 200,000	0.0%	\$ -	\$ 200,000	0.0%	\$ -	
Total Cemetery Fund	\$ 222,170	\$ 275,952	24.2%	\$ 265,010	-4.0%	\$ (10,942)	\$ 256,117	-3.4%	\$ (8,893)	
<b>Debt Funds</b>										
<b>Unlimited GO Debt Service Fund</b>										
Taxes	\$ 606,512	\$ 610,000	0.6%	\$ -	-100.0%	\$ (610,000)			\$ -	2020 last yr of levy and debt payments
Total Unlimited GO Debt Srv Fund	\$ 606,512	\$ 610,000	0.6%	\$ -	-100.0%	\$ (610,000)	\$ -		\$ -	
<b>Limited Debt Service Fund</b>										
Transfers from other funds	\$ 1,850,801	\$ 2,223,972	20.2%	\$ 2,449,298	10.1%	\$ 225,326	\$ 2,413,123	-1.5%	\$ (36,175)	Based on DS schedules
Total Debt Service Fund	\$ 1,850,801	\$ 2,223,972	20.2%	\$ 2,449,298	10.1%	\$ 225,326	\$ 2,413,123	-1.5%	\$ (36,175)	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
<b>Capital Fund</b>										
<b>Real Estate Excise Tax Fund</b>										
Taxes	\$ 2,363,791	\$ 2,537,697	7.4%	\$ 2,166,927	-14.6%	\$ (370,770)	\$ 2,250,787	3.9%	\$ 83,860	New Construction and Population Growth
Intergovernmental	\$ 474,897	\$ 46,598	-90.2%	\$ 3,172,118	6707.4%	\$ 3,125,520	\$ 1,900,000	-40.1%	\$ (1,272,118)	State Grant for Bridge and RCO Grant
Miscellaneous Revenue	\$ 123,761	\$ 186,269	50.5%	\$ 256,320	37.6%	\$ 70,051	\$ 261,447	2.0%	\$ 5,127	
Transfers from other funds	\$ 44,392	\$ 28,044	-36.8%	\$ 160,000	470.5%	\$ 131,956	\$ -	-100.0%	\$ (160,000)	Matching funds from GF and W/S Fund
Total Real Estate Excise Tax Fund	\$ 3,006,841	\$ 2,798,608	-6.9%	\$ 5,755,365	105.7%	\$ 2,956,757	\$ 4,412,234	-23.3%	\$ (1,343,131)	
<b>Park Impact Fee Fund</b>										
Charges for Services	\$ 1,572,667	\$ 2,394,108	52.2%	\$ 2,004,394	-16.3%	\$ (389,714)	\$ 1,257,958	-37.2%	\$ (746,436)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 44,302	\$ 81,647	84.3%	\$ 91,569	12.2%	\$ 9,922	\$ 93,400	2.0%	\$ 1,831	
Total Park Impact Fee Fund	\$ 1,616,969	\$ 2,475,755	53.1%	\$ 2,095,963	-15.3%	\$ (379,792)	\$ 1,351,358	-35.5%	\$ (744,605)	
<b>Transportation Impact Fee Fund</b>										
Charges for Services	\$ 1,046,318	\$ 2,074,643	98.3%	\$ 2,477,427	19.4%	\$ 402,784	\$ 1,554,833	-37.2%	\$ (922,594)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 26,718	\$ 46,480	74.0%	\$ 52,645	13.3%	\$ 6,165	\$ 54,119	2.8%	\$ 1,474	
Total Transportation Impact Fee Fund	\$ 1,073,036	\$ 2,121,123	97.7%	\$ 2,530,072	19.3%	\$ 408,949	\$ 1,608,952	-36.4%	\$ (921,120)	
<b>Fire Impact Fee Fund</b>										
Charges for Services	\$ 333,517	\$ 260,844	-21.8%	\$ 321,884	23.4%	\$ 61,040	\$ 202,015	-37.2%	\$ (119,869)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 11,777	\$ 20,573	74.7%	\$ 23,514	14.3%	\$ 2,547	\$ 23,984	2.0%	\$ 470	
Total Fire Impact Fee Fund	\$ 345,294	\$ 281,417	-18.5%	\$ 345,398	22.7%	\$ 63,587	\$ 225,999	-34.6%	\$ (119,399)	
<b>NW 38th Ave Phase 3 Construction</b>										
Intergovernmental	\$ -	\$ -		\$ 300,000		\$ 300,000	\$ 513,000	100.0%	\$ 213,000	State Grant for Design and ROW
Transfers from other funds	\$ -	\$ -		\$ 466,000	100.0%	\$ 466,000	\$ -	-100.0%	\$ (466,000)	Transfers from TIF and REET
Total NW 38th Ave Phase 3 Construction	\$ -	\$ -		\$ 766,000	100.0%	\$ 766,000	\$ 513,000	-33.0%	\$ (253,000)	
<b>Facilities Capital Fund</b>										
Miscellaneous Revenue	\$ 8									
Transfers from other funds	\$ 45,631	\$ 49,836	9.2%	\$ 889,874	1685.6%	\$ 840,038	\$ 500,000	-43.8%	\$ (389,874)	Transfers from REET and General Fund
Total Facilities Capital Fund	\$ 45,639	\$ 49,836	9.2%	\$ 889,874	1685.6%	\$ 840,038	\$ 500,000	-43.8%	\$ (389,874)	
<b>Legacy Lands Project Fund</b>										
Intergovernmental	\$ 532,843	\$ 2,047,157	284.2%		-100.0%	\$ (2,047,157)				Conservation Futures Funds
Miscellaneous Revenue	\$ 106,643	\$ 25,000	-76.6%	\$ 20,000	-20.0%	\$ (5,000)				Interest Earnings
Debt Proceeds		\$ 10,483,757	1.0%		-100.0%	\$ (10,483,757)				2020 LTGO Bond
Transfers from other funds		\$ 1,890,503	1.0%		-100.0%	\$ (1,890,503)				Transfer from REET
Total Legacy Lands Project Fund	\$ 639,486	\$ 14,446,417	2159.1%	\$ 20,000	-99.9%	\$ (14,426,417)				
<b>Lake And Everett Project Fund</b>										
Intergovernmental		\$ 636,663	100.0%	\$ -	-100.0%	\$ (636,663)				State Grant
Debt Proceeds	\$ 573,363	\$ 6,250,000	990.1%	\$ 100,000	-98.4%	\$ (6,150,000)				2019 PWTF Loan
Transfers from other funds	\$ 36,948	\$ 54,715	48.1%		-100.0%	\$ (54,715)				Transfer from General Fund
Total Lake and Everett Project Fund	\$ 610,311	\$ 6,941,378	1037.4%	\$ 100,000	-98.6%	\$ (6,150,000)				
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Intergovernmental	\$ 50,000	\$ 25,664	-48.7%		-100.0%	\$ (25,664)				Coronavirus Relief Funds
Charges for Services	\$ 1,650,765	\$ 1,767,716	7.1%	\$ 1,854,980	4.9%	\$ 87,264	\$ 1,964,127	5.9%	\$ 109,147	Rate Model and increase in Population
Miscellaneous Revenue	\$ 60,277	\$ 63,762	5.8%	\$ 74,206	16.4%	\$ 10,444	\$ 75,690	2.0%	\$ 1,484	
Transfer from other funds	\$ 134	\$ -	-100.0%		100.0%	\$ -				
Total Storm Drainage Fund	\$ 1,761,042	\$ 1,857,142	5.5%	\$ 1,929,186	3.9%	\$ 72,044	\$ 2,039,817	5.7%	\$ 110,631	
<b>Solid Waste Fund</b>										
Intergovernmental	\$ -	\$ 3,372	100.0%		-100.0%	\$ (3,372)				Coronavirus Relief Funds
Charges for Services	\$ 2,806,308	\$ 2,924,660	4.2%	\$ 3,075,524	5.2%	\$ 150,864	\$ 3,240,680	5.4%	\$ 165,156	Rate Increase 2.5% + Population
Miscellaneous Revenue	\$ 47,298	\$ 85,534	80.8%	\$ 77,028	-9.9%	\$ (8,506)	\$ 78,568	2.0%	\$ 1,540	
Total Solid Waste Fund	\$ 2,853,606	\$ 3,010,194	5.5%	\$ 3,152,552	4.7%	\$ 142,358	\$ 3,319,248	5.3%	\$ 166,696	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
<b>Water/Sewer Fund</b>										
Intergovernmental	\$ -	\$ 67,417	100.0%		-100.0%	\$ (67,417)				Coronavirus Relief Funds
Charges for Services	\$ 12,612,123	\$ 13,541,221	7.4%	\$ 14,151,571	4.5%	\$ 610,350	\$ 14,732,231	4.1%	\$ 580,660	Rate Model and increase in population
Miscellaneous Revenue	\$ 474,015	\$ 334,976	-29.3%	\$ 354,299	5.8%	\$ 19,323	\$ 361,285	2.0%	\$ 6,986	
Non-Revenues	\$ 115,747	\$ 198,130	71.2%							
Transfer from other funds	\$ 10,589,785									
Total Water/Sewer Fund	\$ 23,791,670	\$ 14,141,744	-40.6%	\$ 14,505,870	2.6%	\$ 629,673	\$ 15,093,516	4.1%	\$ 587,646	
<b>Water/Sewer Construction Fund</b>										
Miscellaneous Revenue		\$ 5	100.0%		-100.0%	\$ (5)				
Debt Proceeds	\$ 97,872		-100.0%			\$ -				
Non-Revenues	\$ 65,150		-100.0%			\$ -				
Transfer from other funds	\$ 2,274,820	\$ 1,339,341	-41.1%	\$ 1,040,000	-22.3%	\$ (299,341)	\$ 425,000	-59.1%	\$ (615,000)	SDC Contributions & Rates
Total W/S Capital Fund	\$ 2,437,842	\$ 1,339,346	-45.1%	\$ 1,040,000	-22.4%	\$ (299,346)	\$ 425,000	-59.1%	\$ (615,000)	
<b>North Shore Sewer Construction Project</b>										
Miscellaneous Revenue	\$ 100,625	\$ 21,357	-78.8%		-100.0%	\$ (21,357)			\$ -	Project scheduled to be completed 2020
Transfer from other funds	\$ 31,152	\$ 95,408	206.3%		-100.0%	\$ (95,408)				
Total North Shore Sewer Construction	\$ 131,777	\$ 116,765	-11.4%	\$ -	-100.0%	\$ (116,765)	\$ -		\$ -	
<b>2019 Water Projects Construction Fund</b>										
Miscellaneous Revenue	\$ 99,202	\$ 190,636	92.2%	\$ -	-100.0%	\$ (190,636)				
Debt Proceeds	\$ 21,531,894	\$ 1,239,980	-94.2%		-100.0%	\$ (1,239,980)				
Transfer from other funds	\$ 963	\$ 16,556	1619.2%	\$ 925,000	5487.1%	\$ 908,444		-100.0%	\$ (925,000)	
Total 2019 Water Proj Construction	\$ 21,632,059	\$ 1,447,172	-93.3%	\$ 925,000	-36.1%	\$ (522,172)	\$ -	-100.0%	\$ (925,000)	
<b>Water/Sewer Capital Reserve Fund</b>										
Charges for Services	\$ 4,107,875	\$ 3,516,574	-14.4%	\$ 7,902,166	124.7%	\$ 4,385,592	\$ 4,959,399	-37.2%	\$ (2,942,767)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 185,246	\$ 331,900	79.2%	\$ 114,770	-65.4%	\$ (217,130)	\$ 118,213	3.0%	\$ 3,443	
Total Water/Sewer Cap. Fund	\$ 4,293,121	\$ 3,848,474	-10.4%	\$ 8,016,936	108.3%	\$ 4,168,462	\$ 5,077,612	-36.7%	\$ (2,939,324)	
<b>Water/Sewer Bond Reserve Fund</b>										
Miscellaneous Revenue	\$ 30,072	\$ 16,621	-44.7%	\$ 33,541	101.8%	\$ 16,920	\$ 34,547	3.0%	\$ 1,006	
Total Water/Sewer Bond Res. Fund	\$ 30,072	\$ 16,621	-44.7%	\$ 33,541	101.8%	\$ 16,920	\$ 34,547	3.0%	\$ 1,006	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Intergovernmental	\$ -	\$ 19,050	100.0%		-100.0%	\$ (19,050)				Coronavirus Relief Funds
Charges for Services	\$ 1,593,309	\$ 1,819,784	14.2%	\$ 1,744,107	-4.2%	\$ (75,677)	\$ 1,792,942	2.8%	\$ 48,835	ERR Model
Miscellaneous Revenue	\$ 147,666	\$ 117,492	-20.4%	\$ 27,522	-76.6%	\$ (89,970)	\$ 28,347	3.0%	\$ 825	
Total Equipment Rental Fund	\$ 1,740,975	\$ 1,956,326	12.4%	\$ 1,771,629	-9.4%	\$ (165,647)	\$ 1,821,289	2.8%	\$ 49,660	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Miscellaneous Revenue	\$ 33,617	\$ 39,393	17.2%	\$ 36,562	-7.2%	\$ (2,831)	\$ 37,659	3.0%	\$ 1,097	
Total Firemen's Pension Fund	\$ 33,617	\$ 39,393	17.2%	\$ 36,562	-7.2%	\$ (2,831)	\$ 37,659	3.0%	\$ 1,097	
<b>Retiree Medical Fund</b>										
Transfers from other funds	\$ 154,822	\$ 169,422	9.4%	\$ 127,583	-24.7%	\$ (41,839)	\$ 130,135	2.0%	\$ 2,552	
Total Retiree Medical Fund	\$ 154,822	\$ 169,422	9.4%	\$ 127,583	-24.7%	\$ (41,839)	\$ 130,135	2.0%	\$ 2,552	
<b>LEOFF 1 Disability Board</b>										
Transfer from other funds	\$ 418,407	\$ 149,767	-64.2%	\$ 157,124	4.9%	\$ 7,357	\$ 166,551	6.0%	\$ 9,427	
Total LEOFF 1 Disability Fund	\$ 418,407	\$ 149,767	-64.2%	\$ 157,124	4.9%	\$ 7,357	\$ 166,551	6.0%	\$ 9,427	



City of Camas  
Budget Appropriation Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>General Fund</b>										
Salaries and Benefits	\$ 12,422,423	\$ 13,116,171	5.6%	\$ 14,304,750	9.1%	\$ 1,188,579	\$ 14,644,514	2.4%	\$ 339,764	Filled vacant positions, 2 new positions, seasonals
Supplies and Services	\$ 3,339,356	\$ 3,187,610	-4.5%	\$ 5,678,244	78.1%	\$ 2,490,634	\$ 4,822,398	-15.1%	\$ (855,846)	ERP system, planning contracts,
Intergovernmental	\$ 777,195	\$ 925,058	19.0%	\$ 1,124,309	21.5%	\$ 199,251	\$ 1,165,789	3.7%	\$ 41,480	Increases from Clark Co. and State
Capital	\$ 608,572	\$ 405,426	-33.4%	\$ 461,205	13.8%	\$ 55,779	\$ 613,864	33.1%	\$ 152,659	Vehicle, Mower, and playground/park equipment
Transfers to other funds	\$ 6,697,685	\$ 6,656,259	-0.6%	\$ 7,130,399	7.1%	\$ 474,140	\$ 6,905,327	-3.2%	\$ (225,072)	Annex Bldg, Lib HVAC, EPCR platform, 4 firefighters
<b>Total General Fund</b>	<b>\$ 23,845,231</b>	<b>\$ 24,290,524</b>	<b>1.9%</b>	<b>\$ 28,698,907</b>	<b>18.1%</b>	<b>\$ 4,408,383</b>	<b>\$ 28,151,892</b>	<b>-1.9%</b>	<b>\$ (547,015)</b>	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Salaries and Benefits	\$ 612,659	\$ 749,603	22.4%	\$ 813,547	8.5%	\$ 63,944	\$ 835,406	2.7%	\$ 21,859	Positions filled, seasonals
Supplies and Services	\$ 1,049,574	\$ 841,454	-19.8%	\$ 1,268,577	50.8%	\$ 427,123	\$ 1,202,659	-5.2%	\$ (65,918)	Transportation Plan, CDP 3 ERP
Intergovernmental	\$ 31,923	\$ 35,573	11.4%	\$ 38,504	8.2%	\$ 2,931	\$ 39,378	2.3%	\$ 874	Striping Program
Capital	\$ 754,027	\$ 770,036	2.1%	\$ 1,270,609	65.0%	\$ 500,573	\$ 913,887	-28.1%	\$ (356,722)	Preservation Prog, Traf signal controller upg, Brady & Grand Ridge, NW 6th Ave diet
Transfers to other funds	\$ 181,854	\$ 183,261	0.8%	\$ 188,393	2.8%	\$ 5,132	\$ 188,206	-0.1%	\$ (187)	Debt Service
<b>Total Street Fund</b>	<b>\$ 2,630,037</b>	<b>\$ 2,579,927</b>	<b>-1.9%</b>	<b>\$ 3,579,630</b>	<b>38.7%</b>	<b>\$ 999,703</b>	<b>\$ 3,179,536</b>	<b>-11.2%</b>	<b>\$ (400,094)</b>	
<b>Tree Fund</b>										
Supplies and Services										
<b>Total Tree Fund</b>										
<b>C/W Fire and EMS Fund</b>										
Salaries and Benefits	\$ 9,200,707	\$ 8,779,208	-4.6%	\$ 9,780,689	11.4%	\$ 1,001,481	\$ 10,577,872	8.2%	\$ 797,183	4 firefighters - 2 each year
Supplies and Services	\$ 1,849,544	\$ 1,398,370	-24.4%	\$ 1,798,119	28.6%	\$ 399,749	\$ 1,854,669	3.1%	\$ 56,550	Training and equipment, higher costs for med supp, Electronic Patient Care Rpt, ERP
Intergovernmental	\$ 165,732	\$ 148,605	-10.3%	\$ 170,951	15.0%	\$ 188,250	\$ 174,832	2.3%	\$ 3,881	CRESA rates
Capital	\$ 260,610	\$ 146,431	-43.8%	\$ 250,000	100.0%	\$ 103,569	\$ 600,000	140.0%	\$ 350,000	Ambulance and Engine
Transfer to other funds	\$ 95,388	\$ 67,081	-29.7%	\$ 41,343	100.0%	\$ (25,738)	\$ 41,378	0.1%	\$ 35	
<b>Total C/W Fire and EMS Fund</b>	<b>\$ 11,571,981</b>	<b>\$ 10,539,695</b>	<b>-8.9%</b>	<b>\$ 12,041,102</b>	<b>14.2%</b>	<b>\$ 1,501,407</b>	<b>\$ 13,248,751</b>	<b>10.0%</b>	<b>\$ 1,207,649</b>	
<b>Lodging Tax Fund</b>										
Supplies and Services	\$ 11,779	\$ 10,300	-12.6%	\$ 10,000	-2.9%	\$ (300)	\$ 10,000	0.0%	\$ -	Conservative with changing economic conditions
<b>Total Lodging Tax Fund</b>	<b>\$ 11,779</b>	<b>\$ 10,300</b>	<b>-12.6%</b>	<b>\$ 10,000</b>	<b>-2.9%</b>	<b>\$ (300)</b>	<b>\$ 10,000</b>	<b>0.0%</b>	<b>\$ -</b>	
<b>Cemetery Fund</b>										
Salaries and Benefits	\$ 121,541	\$ 121,294	-0.2%	\$ 126,060	3.9%	\$ 4,766	\$ 128,080	1.6%	\$ 2,020	Seasonal Help
Supplies and Services	\$ 103,923	\$ 72,852	-29.9%	\$ 119,869	64.5%	\$ 47,017	\$ 120,288	0.3%	\$ 419	
<b>Total Cemetery Fund</b>	<b>\$ 225,464</b>	<b>\$ 194,146</b>	<b>-13.9%</b>	<b>\$ 245,929</b>	<b>26.7%</b>	<b>\$ 51,783</b>	<b>\$ 248,368</b>	<b>1.0%</b>	<b>\$ 2,439</b>	
<b>Debt Fund</b>										
<b>Unlimited GO Debt Service Fund</b>										
Principal	\$ 579,000	\$ 603,000	4.1%	\$ -	-100.0%	\$ (603,000)	\$ -	\$ -	\$ -	Last Payment in 2020
Interest	\$ 43,734	\$ 22,311	-49.0%	\$ -	-100.0%	\$ (22,311)	\$ -	\$ -	\$ -	
<b>Total Unlimited GO Debt Srv Fund</b>	<b>\$ 622,734</b>	<b>\$ 625,311</b>	<b>0.4%</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (625,311)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Limited GO Debt Service Fund</b>										
Principal	\$ 1,019,317	\$ 1,180,626	15.8%	\$ 1,334,101	13.0%	\$ 153,475	\$ 1,341,730	0.6%	\$ 7,629	1 maturity in 2021
Interest	\$ 831,484	\$ 1,043,347	25.5%	\$ 1,115,197	6.9%	\$ 71,850	\$ 1,071,393	-3.9%	\$ (43,804)	
<b>Total Unlimited GO Debt Srv Fund</b>	<b>\$ 1,850,801</b>	<b>\$ 2,223,973</b>	<b>20.2%</b>	<b>\$ 2,449,298</b>	<b>10.1%</b>	<b>\$ 225,325</b>	<b>\$ 2,413,123</b>	<b>-1.5%</b>	<b>\$ (36,175)</b>	
<b>Capital Fund</b>										
<b>Real Estate Excise Tax Fund</b>										
Supplies and Services	\$ 6,789	\$ 60,733	794.6%	\$ 48,130	-20.8%	\$ (12,603)	\$ 49,574	3.0%	\$ 1,444	
Capital	\$ 1,119,345	\$ 205,753	-81.6%	\$ 4,672,118	2170.7%	\$ 4,466,365	\$ 2,730,000	-41.6%	\$ (1,942,118)	CDBG Proj, Skate Park, ADA ramps, Currie Trail, 3rd Ave Bridge, Crown Park
Transfers to other funds	\$ 454,546	\$ 2,139,242	370.6%	\$ 1,462,073	-31.7%	\$ (677,169)	\$ 1,190,966	-18.5%	\$ (271,107)	Annex Building, Debt Service, Matching funds for NW 38th Ave
<b>Total Real Estate Excise Tax Fund</b>	<b>\$ 1,580,680</b>	<b>\$ 2,405,728</b>	<b>52.2%</b>	<b>\$ 6,182,321</b>	<b>157.0%</b>	<b>\$ 3,776,593</b>	<b>\$ 3,970,540</b>	<b>-35.8%</b>	<b>\$ (2,211,781)</b>	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Park Impact Fee Fund</b>										
Capital	\$ 3,715	\$ 2,213	-40.4%	\$ 539,751	24290.0%	\$ 537,538	\$ 300,000	-44.4%	\$ (239,751)	Wildlife League Prop, East Lake Trail, Parklands to Heritage Trail
Transfers to other funds	\$ 431,876	\$ 432,229	0.1%	\$ 713,580	65.1%	\$ 281,351	\$ 712,920	-0.1%	\$ (660)	Lacamas Lodge and North Shore Debt Service
Total Park Impact Fee Fund	\$ 435,591	\$ 434,442	-0.3%	\$ 1,253,331	188.5%	\$ 818,889	\$ 1,012,920	-19.2%	\$ (240,411)	
<b>Transportation Impact Fee Fund</b>										
Transfers to other funds	\$ 771,559	\$ 775,385	0.5%	\$ 1,171,063	51.0%	\$ 395,678	\$ 801,359	-31.6%	\$ (369,704)	Debt Service for Transportation and Matching for NW 38th Ave. Phase 3
Total Transportation Impact Fee Fund	\$ 771,559	\$ 775,385	0.5%	\$ 1,171,063	51.0%	\$ 395,678	\$ 801,359	-31.6%	\$ (369,704)	
<b>Fire Impact Fee Fund</b>										
Transfers to other funds	\$ -	\$ -		\$ -			\$ 360,000	100.0%	\$ 360,000	Debt Service for Fire Truck
Total Fire Impact Fee Fund	\$ -	\$ -		\$ -			\$ 360,000	100.0%	\$ 360,000	
<b>NW 38th Ave Phase 3 Construction</b>										
Capital	\$ -	\$ -		\$ 766,000	100.0%	\$ 766,000	\$ 513,000	-33.0%	\$ (253,000)	Design and Right of Way
Total NW 38th Ave Phase 3 Construction	\$ -	\$ -		\$ 766,000	100.0%	\$ 766,000	\$ 513,000	-33.0%	\$ (253,000)	
<b>Facilities Capital Fund</b>										
Capital	\$ 73,134	\$ 42,201	-42.3%	\$ 889,874	2008.7%	\$ 847,673	\$ 500,000	-43.8%	\$ (389,874)	City Hall Generator, Annex Building, Community Center and Library HVAC
Total Facilities Capital Fund	\$ 73,134	\$ 42,201	-42.3%	\$ 889,874	2008.7%	\$ 847,673	\$ 500,000	-43.8%	\$ (389,874)	
<b>Legacy Lands Project Fund</b>										
Capital	\$ 4,001,029	\$ 9,685,965	100.0%	\$ 500,000	-94.8%	\$ (9,185,965)				Land Acquisitions and Rehabilitation of Leadbetter House
Total Legacy Lands Project Fund	\$ 4,001,029	\$ 9,685,965	100.0%	\$ 500,000	-94.8%	\$ (9,185,965)				
<b>Lake And Everett Project Fund</b>										
Capital	\$ 892,322	\$ 6,150,000	589.2%	\$ 100,000	-98.4%	\$ (6,050,000)				Completion of the Lake and Everett Intersection
Total Lake and Everett Project Fund	\$ 892,322	\$ 6,150,000	589.2%	\$ 100,000	-98.4%	\$ (6,050,000)				
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Salaries and Benefits	\$ 521,020	\$ 678,915	30.3%	\$ 758,936	11.8%	\$ 80,021	\$ 783,752	3.3%	\$ 24,816	Seasonals
Supplies and Services	\$ 841,186	\$ 643,776	-23.5%	\$ 1,165,816	81.1%	\$ 522,040	\$ 1,183,974	1.6%	\$ 18,158	Hydroseeder, addtl maint activities
Intergovernmental	\$ 31,695	\$ 88,527	179.3%	\$ 67,023	-24.3%	\$ (21,504)	\$ 68,499	2.2%	\$ 1,476	DOE Permit
Capital	\$ 231,324	\$ 297,000	28.4%	\$ 885,750	198.2%	\$ 588,750	\$ 352,000	-60.3%	\$ (533,750)	Wetland Mitigation
Debt Service Payments	\$ 56,519	\$ 63,638	12.6%	\$ 60,037	100.0%	\$ (3,601)	\$ 59,871	-0.3%	\$ (166)	Wetland Mitigation Debt Service
Total Storm Water Fund	\$ 1,681,744	\$ 1,771,856	5.4%	\$ 2,937,562	65.8%	\$ 1,165,706	\$ 2,448,096	-16.7%	\$ (489,466)	
<b>Solid Waste Fund</b>										
Salaries and Benefits	\$ 481,085	\$ 472,328	-1.8%	\$ 502,081	6.3%	\$ 29,753	\$ 592,509	18.0%	\$ 90,428	New driver in 2021
Supplies and Services	\$ 1,808,177	\$ 1,950,206	7.9%	\$ 2,322,498	19.1%	\$ 372,292	\$ 2,409,166	3.7%	\$ 86,668	CDP 3 ERP System
Capital							\$ 500,000	100.0%	\$ 500,000	CDP 47 New Truck
Intergovernmental	\$ 118,659	\$ 106,887	-9.9%	\$ 133,817	25.2%	\$ 26,930	\$ 136,855	2.3%	\$ 3,038	
Total Solid Waste Fund	\$ 2,407,921	\$ 2,529,421	5.0%	\$ 2,958,396	17.0%	\$ 428,975	\$ 3,638,530	6.1%	\$ 180,134	
<b>Water/Sewer Fund</b>										
Salaries and Benefits	\$ 2,502,883	\$ 2,580,360	3.1%	\$ 3,001,211	16.3%	\$ 420,851	\$ 3,087,151	2.9%	\$ 85,940	Open positions filled
Supplies and Services	\$ 4,293,168	\$ 4,085,969	-4.8%	\$ 5,309,894	30.0%	\$ 1,223,925	\$ 5,492,525	3.4%	\$ 182,631	CDP 3 ERP
Intergovernmental	\$ 646,669	\$ 498,501	-22.9%	\$ 538,131	7.9%	\$ 39,630	\$ 550,347	2.3%	\$ 12,216	
Capital	\$ 229,992	\$ 511,523	122.4%	\$ 1,967,500	284.6%	\$ 1,455,977	\$ 2,050,000		\$ 82,500	CDP 16 Trailer Mounted Attenuator
Debt Service Payments	\$ 4,512,371	\$ 4,771,517	5.7%	\$ 4,534,608	-5.0%	\$ (236,909)	\$ 5,604,034	23.6%	\$ 1,069,426	Debt Service Schedules
Transfers to other funds	\$ 2,155,918	\$ 1,503,729	-30.3%	\$ 731,347	-51.4%	\$ (772,382)	\$ 447,794	-38.8%	\$ (283,553)	Matching funds for CDBG
Total Water/Sewer Fund	\$ 14,341,001	\$ 13,951,599	-2.7%	\$ 16,082,691	15.3%	\$ 2,131,092	\$ 17,231,851	7.1%	\$ 1,149,160	
<b>W/S Capital Projects Fund</b>										
Capital	\$ 1,749,030	\$ 1,697,610	-2.9%	\$ 1,040,000	-38.7%	\$ (657,610)	\$ 425,000	-59.1%	\$ (615,000)	CDP 49,50,54,55,56
Total W/S Capital Projects	\$ 1,749,030	\$ 1,697,610	-2.9%	\$ 1,040,000	-38.7%	\$ (657,610)	\$ 425,000	-59.1%	\$ (615,000)	
<b>North Shore Sewer Construction Project</b>										
Capital	\$ 503,649	\$ 3,018,778	499.4%	\$ 100,000	-96.7%	\$ (2,918,778)		-100.0%	\$ (100,000)	Lacamas Creek Pump Station, WWTP Gravity Thickener Project
Total North Shore Construction	\$ 503,649	\$ 3,018,778	499.4%	\$ 100,000	-96.7%	\$ (2,918,778)	\$ -	-100.0%	\$ (100,000)	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>2019 Water Construction Projects</b>										
Capital	\$ 622,481	\$ 3,336,784	436.0%	\$ 4,630,000	38.8%	\$ 1,293,216	\$ 500,000	-89.2%	\$ (4,130,000)	CDP 48,51,52,53
Transfers to other funds	\$ 10,589,785		-100.0%							
<b>Total 2019 Water Construction Projects</b>	<b>\$ 11,212,266</b>	<b>\$ 3,336,784</b>	<b>-70.2%</b>	<b>\$ 4,630,000</b>	<b>38.8%</b>	<b>\$ 1,293,216</b>	<b>\$ 500,000</b>	<b>-100.0%</b>	<b>\$ (4,130,000)</b>	
<b>Water/Sewer Capital Reserve Fund</b>										
Transfers to other funds	\$ 255,143	\$ -	-100.0%	\$ 1,365,000	100.0%	\$ 1,365,000	\$ -	-100.0%	\$ (1,365,000)	CDP48, 49
<b>Total Water/Sewer Cap. Fund</b>	<b>\$ 255,143</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ 1,365,000</b>	<b>100.0%</b>	<b>\$ 1,365,000</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (1,365,000)</b>	
<b>Water/Sewer Bond Reserve Fund</b>										
Transfers to other funds	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
<b>Total Water/Sewer Bond Res. Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Salaries and Benefits	\$ 483,361	\$ 477,146	-1.3%	\$ 602,507	26.3%	\$ 125,361	\$ 615,431	2.1%	\$ 12,924	Mechanic FTE
Supplies and Services	\$ 524,771	\$ 562,831	7.3%	\$ 800,085	42.2%	\$ 237,254	\$ 629,005	-21.4%	\$ (171,080)	Improvements, Technology and Equipment
Capital	\$ 602,501	\$ 623,014	3.4%	\$ 346,992	-44.3%	\$ (276,022)	\$ 1,284,757	270.3%	\$ 937,765	Replacement Schedule
<b>Total Equipment Rental Fund</b>	<b>\$ 1,610,633</b>	<b>\$ 1,662,991</b>	<b>3.3%</b>	<b>\$ 1,749,584</b>	<b>5.2%</b>	<b>\$ 86,593</b>	<b>\$ 2,529,193</b>	<b>44.6%</b>	<b>\$ 779,609</b>	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Salary and Benefits	\$ 1,200	\$ 3,500	100.0%	\$ 3,228	-7.8%	\$ (272)	\$ 3,302	2.3%	\$ 74	
Transfers to other funds	\$ 376,040	\$ 71,763	-80.9%	\$ 81,898	14.1%	\$ 10,135	\$ 86,508	5.6%	\$ 4,610	
<b>Total Firefighters's Pension Fund</b>	<b>\$ 377,240</b>	<b>\$ 75,263</b>	<b>-80.0%</b>	<b>\$ 85,126</b>	<b>13.1%</b>	<b>\$ 9,863</b>	<b>\$ 89,810</b>	<b>5.5%</b>	<b>\$ 4,684</b>	
<b>Retiree Medical Benefits Fund</b>										
Salary and Benefits	\$ 139,375	\$ 127,589	-8.5%	\$ 127,583	0.0%	\$ (6)	\$ 130,942	2.6%	\$ 3,359	
<b>Total Retiree Medical Fund</b>	<b>\$ 139,375</b>	<b>\$ 127,589</b>	<b>-8.5%</b>	<b>\$ 127,583</b>	<b>0.0%</b>	<b>\$ (6)</b>	<b>\$ 130,942</b>	<b>2.6%</b>	<b>\$ 3,359</b>	
<b>LEOFF 1 Disability Board</b>										
Salary and Benefits	\$ 304,578	\$ 142,450	-53.2%	\$ 157,124	100.0%	\$ 14,674	\$ 166,551	6.0%	\$ 9,427	
<b>Total LEOFF 1 Disability Fund</b>	<b>\$ 304,578</b>	<b>\$ 142,450</b>	<b>-53.2%</b>	<b>\$ 157,124</b>	<b>100.0%</b>	<b>\$ 14,674</b>	<b>\$ 166,551</b>	<b>6.0%</b>	<b>\$ 9,427</b>	



City of Camas  
General Fund Expenditure Budget Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Legislative</b>										
Salaries and Benefits	\$ 163,512	\$ 166,334	1.7%	\$ 178,289	7.2%	\$ 11,955	\$ 182,211	2.2%	\$ 3,922	COVID-19 Impact on temp staffing
Supplies and Services	\$ 15,157	\$ 4,850	-68.0%	\$ 14,134	191.4%	\$ 9,284	\$ 14,456	2.3%	\$ 322	COVID-19 impact travel & mtg exp
Total Legislative	\$ 178,669	\$ 171,184	-4.2%	\$ 192,423	12.4%	\$ 21,239	\$ 196,667	2.2%	\$ 4,244	
<b>Judicial</b>										
Salaries and Benefits	\$ 210,536	\$ 230,778	9.6%	\$ 241,783	4.8%	\$ 11,005	\$ 247,637	2.4%	\$ 5,854	New Ct Clerk hired in 2019
Supplies and Services	\$ 189,786	\$ 172,628	-9.0%	\$ 223,306	29.4%	\$ 50,678	\$ 158,375	-29.1%	\$ (64,931)	Security Upgrades delayed to 2021
Intergovernmental	\$ 95,808	\$ 91,842	-4.1%	\$ 93,517	1.8%	\$ 1,675	\$ 95,640	2.3%	\$ 2,123	County costs remain status quo
Total Judicial	\$ 496,130	\$ 495,248	-0.2%	\$ 558,606	12.8%	\$ 63,358	\$ 501,652	-10.2%	\$ (56,954)	
<b>Executive</b>										
Salaries and Benefits	\$ 315,694	\$ 337,454	6.9%	\$ 442,824	31.2%	\$ 105,370	\$ 457,114	3.2%	\$ 14,290	New Communications Director
Supplies and Services	\$ 52,006	\$ 118,161	127.2%	\$ 259,997	120.0%	\$ 141,836	\$ 95,380	-63.3%	\$ (164,617)	Comm Survey, Fac Study, Equity
Intergovernmental	\$ 16,651	\$ 4,221	-74.7%	\$ 21,562	410.8%	\$ 17,341	\$ 22,052	2.3%	\$ 490	Community Outreach
Total Executive	\$ 384,351	\$ 459,836	19.6%	\$ 724,383	57.5%	\$ 264,547	\$ 574,546	-20.7%	\$ (149,837)	
<b>Finance</b>										
Salaries and Benefits	\$ 1,156,364	\$ 1,176,059	1.7%	\$ 1,228,104	4.4%	\$ 52,045	\$ 1,252,768	2.0%	\$ 24,664	Staffing changes
Supplies and Services	\$ 219,310	\$ 222,769	1.6%	\$ 448,088	101.1%	\$ 225,319	\$ 668,845	49.3%	\$ 220,757	CDP 3 ERP
Intergovernmental	\$ 39,245	\$ 63,558	62.0%	\$ 65,234	2.6%	\$ 1,676	\$ 66,714	2.3%	\$ 1,480	State Auditor Increases
Total Finance	\$ 1,414,919	\$ 1,462,386	3.4%	\$ 1,741,426	19.1%	\$ 279,040	\$ 1,988,327	14.2%	\$ 246,901	
<b>Legal</b>										
Supplies and Services	\$ 145,837	\$ 126,409	-13.3%	\$ 168,040	32.9%	\$ 41,631	\$ 172,722	2.8%	\$ 4,682	Contract increases and travel
Total Legal	\$ 145,837	\$ 126,409	-13.3%	\$ 168,040	32.9%	\$ 41,631	\$ 172,722	2.8%	\$ 4,682	
<b>Human Resources</b>										
Salaries and Benefits	\$ 170,734	\$ 174,711	2.3%	\$ 279,638	60.1%	\$ 104,927	\$ 291,065	4.1%	\$ 11,427	Staff Allocation
Supplies and Services	\$ 15,756	\$ 57,674	266.0%	\$ 110,124	90.9%	\$ 52,450	\$ 112,624	2.3%	\$ 2,500	FML Placeholder
Total Human Resources	\$ 186,490	\$ 232,385	24.6%	\$ 389,762	67.7%	\$ 157,377	\$ 403,689	3.6%	\$ 13,927	
<b>Administrative Services</b>										
Salaries and Benefits	\$ 149,850	\$ 154,704	3.2%	\$ 159,780	3.3%	\$ 5,076	\$ 163,343	2.2%	\$ 3,563	
Supplies and Services	\$ 204,067	\$ 125,422	-38.5%	\$ 199,254	58.9%	\$ 73,832	\$ 203,778	2.3%	\$ 4,524	Retirement hold
Intergovernmental	\$ 56,800	\$ 42,447	-25.3%	\$ 63,655	50.0%	\$ 21,208	\$ 65,100	2.3%	\$ 1,445	
Total Administrative Services	\$ 410,717	\$ 322,573	-21.5%	\$ 422,689	31.0%	\$ 100,116	\$ 432,221	2.3%	\$ 9,532	
<b>Law Enforcement</b>										
Salaries and Benefits	\$ 4,478,192	\$ 4,842,498	8.1%	\$ 5,025,466	3.8%	\$ 182,968	\$ 5,110,964	1.7%	\$ 85,498	SRO & OT for Rec Clerk Support
Supplies and Services	\$ 629,225	\$ 617,058	-1.9%	\$ 766,706	24.3%	\$ 149,648	\$ 775,530	1.2%	\$ 8,824	New Vehicles rental rates
Intergovernmental	\$ 271,368	\$ 230,345	-15.1%	\$ 373,496	62.1%	\$ 143,151	\$ 396,839	6.2%	\$ 23,343	SWAT/CRESA Costs
Capital	\$ 57,962	\$ 174,300		\$ -	100.0%	\$ (174,300)	\$ -	-100.0%	\$ -	
Total Law Enforcement	\$ 5,436,747	\$ 5,864,201	7.9%	\$ 6,165,668	5.1%	\$ 301,467	\$ 6,283,333	1.9%	\$ 117,665	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Detention and Correction</b>										
Salaries and Benefits	\$ 100,646	\$ 91,262	-9.3%	\$ 107,503	17.8%	\$ 16,241	\$ 110,328	2.6%	\$ 2,825	
Supplies and Services	\$ 54,143	\$ 56,134	3.7%	\$ 82,900	47.7%	\$ 26,766	\$ 84,779	2.3%	\$ 1,879	
Intergovernmental	\$ 141,184	\$ 274,288	94.3%	\$ 255,801	-6.7%	\$ (18,487)	\$ 261,607	2.3%	\$ 5,806	Jail Costs
Total Detention and Correction	\$ 295,973	\$ 421,684	42.5%	\$ 446,204	5.8%	\$ 24,520	\$ 456,714	2.4%	\$ 10,510	
<b>Information Services</b>										
Salaries and Benefits	\$ 547,945	\$ 558,364	1.9%	\$ 581,624	4.2%	\$ 23,260	\$ 595,167	2.3%	\$ 13,543	
Supplies and Services	\$ 239,671	\$ 278,887	16.4%	\$ 317,756	13.9%	\$ 38,869	\$ 324,968	2.3%	\$ 7,212	
Capital	\$ 27,987	\$ 50,000	100.0%	\$ 150,000	200.0%	\$ 100,000	\$ 50,000	-66.7%	\$ (100,000)	Phone System & Voicemail in 2021
Total Information Services	\$ 815,603	\$ 887,251	8.8%	\$ 1,049,380	18.3%	\$ 162,129	\$ 970,135	-7.6%	\$ (79,245)	
<b>Engineering</b>										
Salaries and Benefits	\$ 1,329,511	\$ 1,412,551	6.2%	\$ 1,630,801	15.5%	\$ 218,250	\$ 1,682,641	3.2%	\$ 51,840	Eng III, .5 Adm Support
Supplies and Services	\$ 110,556	\$ 82,730	-25.2%	\$ 191,150	131.1%	\$ 108,420	\$ 189,006	-1.1%	\$ (2,144)	Temps
Intergovernmental	\$ 21,721	\$ -		\$ -		\$ -	\$ -		\$ -	
Total Engineering	\$ 1,461,788	\$ 1,495,281	2.3%	\$ 1,821,951	21.8%	\$ 326,670	\$ 1,871,647	2.7%	\$ 49,696	
<b>Community Development</b>										
Salaries and Benefits	\$ 284,777	\$ 189,799	-33.4%	\$ 304,701	60.5%	\$ 114,902	\$ 314,405	3.2%	\$ 9,704	Fill vacant position
Supplies and Services	\$ 16,469	\$ 6,258	-62.0%	\$ 468,090	7379.9%	\$ 461,832	\$ 64,121	-86.3%	\$ (403,969)	CDP 3 ERP
Total Community Development	\$ 301,246	\$ 196,057	-34.9%	\$ 772,791	294.2%	\$ 576,734	\$ 378,526	-51.0%	\$ (394,265)	
<b>Planning</b>										
Salaries and Benefits	\$ 576,910	\$ 601,556	4.3%	\$ 617,742	2.7%	\$ 16,186	\$ 636,768	3.1%	\$ 19,026	
Supplies and Services	\$ 74,222	\$ 99,774	34.4%	\$ 424,571	325.5%	\$ 324,797	\$ 168,305	-60.4%	\$ (256,266)	ODP 8 Comp Plan
Intergovernmental	\$ 48,121	\$ 105,224	118.7%	\$ 107,634	2.3%	\$ 2,410	\$ 110,078	2.3%	\$ 2,444	
Total Planning	\$ 699,253	\$ 806,554	15.3%	\$ 1,149,947	42.6%	\$ 343,393	\$ 915,151	-20.4%	\$ (234,796)	
<b>Animal Control</b>										
Supplies and Services	\$ 140	\$ 512	265.7%	\$ 526	2.7%	\$ 14	\$ 538	2.3%	\$ 12	
Intergovernmental	\$ 108,018	\$ 103,127	-4.5%	\$ 128,000	24.1%	\$ 24,873	\$ 132,000	3.1%	\$ 4,000	New Humane Soc Contract
Total Animal Control	\$ 108,158	\$ 103,639	-4.2%	\$ 128,526	24.0%	\$ 24,887	\$ 132,538	3.1%	\$ 4,012	
<b>Parks and Recreation</b>										
Salaries and Benefits	\$ 437,922	\$ 417,895	-4.6%	\$ 460,698	10.2%	\$ 42,803	\$ 468,972	1.8%	\$ 8,274	
Supplies and Services	\$ 376,302	\$ 198,934	-47.1%	\$ 484,269	143.4%	\$ 285,335	\$ 346,829	-28.4%	\$ (137,440)	Parks Comp Plan
Total Parks and Recreation	\$ 814,224	\$ 616,829	-24.2%	\$ 944,967	53.2%	\$ 328,138	\$ 815,801	-13.7%	\$ (129,166)	
<b>Parks Maintenance</b>										
Salaries and Benefits	\$ 550,874	\$ 763,368	38.6%	\$ 833,695	9.2%	\$ 70,327	\$ 858,307	3.0%	\$ 24,612	ODP 5 Maint Worker
Supplies and Services	\$ 459,988	\$ 404,064	-12.2%	\$ 668,586	65.5%	\$ 264,522	\$ 627,514	-6.1%	\$ (41,072)	ODP 12 Hydroseeder, CDP Tennis Crt
Intergovernmental	\$ -	\$ 10,006	100.0%	\$ 15,410	54.0%	\$ 5,404	\$ 15,759	2.3%	\$ 349	
Capital	\$ 324,436	\$ 20,000	-93.8%	\$ 125,000	525.0%	\$ 105,000	\$ 399,000	219.2%	\$ 274,000	CDP 33, CDP 34, CDP 35
Total Parks Maintenance	\$ 1,335,298	\$ 1,197,438	-10.3%	\$ 1,642,691	37.2%	\$ 445,253	\$ 1,900,580	15.7%	\$ 257,889	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Building</b>										
Salaries and Benefits	\$ 648,084	\$ 684,230	5.6%	\$ 716,929	4.8%	\$ 32,699	\$ 732,974	2.2%	\$ 16,045	
Supplies and Services	\$ 38,943	\$ 58,358	49.9%	\$ 63,789	9.3%	\$ 5,431	\$ 65,237	2.3%	\$ 1,448	
Capital	\$ 21,721	\$ -	-100.0%							Vehicle in 2019
<b>Total Building</b>	<b>\$ 708,748</b>	<b>\$ 742,588</b>	<b>4.8%</b>	<b>\$ 780,718</b>	<b>5.1%</b>	<b>\$ 38,130</b>	<b>\$ 798,211</b>	<b>2.2%</b>	<b>\$ 17,493</b>	
<b>Central Services</b>										
Salaries and Benefits	\$ 95,565	\$ 116,433	21.8%	\$ 201,164	72.8%	\$ 84,731	\$ 204,820	1.8%	\$ 3,656	ODP 2 Maint Worker and Reclass
Supplies and Services	\$ 146,132	\$ 136,056	-6.9%	\$ 181,428	33.3%	\$ 45,372	\$ 185,547	2.3%	\$ 4,119	Facilities Condition Assessment
Vehicle		\$ 25,000	100.0%	\$ 25,000				-100.0%	\$ (25,000)	ODP 2 Truck
<b>Total Central Services</b>	<b>\$ 241,697</b>	<b>\$ 252,489</b>	<b>4.5%</b>	<b>\$ 407,592</b>	<b>61.4%</b>	<b>\$ 155,103</b>	<b>\$ 390,367</b>	<b>-4.2%</b>	<b>\$ (17,225)</b>	
<b>Library</b>										
Salaries and Benefits	\$ 1,205,308	\$ 1,198,173	-0.6%	\$ 1,294,008	8.0%	\$ 95,835	\$ 1,335,031	3.2%	\$ 41,023	Positions filled
Supplies and Services	\$ 351,647	\$ 420,930	19.7%	\$ 605,532	43.9%	\$ 184,602	\$ 563,845	-6.9%	\$ (41,687)	Repairs, Sec Sys, ODP 7
Capital	\$ 154,752	\$ 161,126	0.0%	\$ 161,205	0.0%	\$ 79	\$ 164,864	2.3%	\$ 3,659	
<b>Total Library</b>	<b>\$ 1,711,707</b>	<b>\$ 1,780,229</b>	<b>4.0%</b>	<b>\$ 2,060,745</b>	<b>15.8%</b>	<b>\$ 280,516</b>	<b>\$ 2,063,740</b>	<b>0.1%</b>	<b>\$ 2,995</b>	
<b>Support to Other Funds</b>										
Transfers to Other Funds	\$ 6,697,685	\$ 6,698,365	0.0%	\$ 7,184,509	7.3%	\$ 486,144	\$ 6,966,042	-3.0%	\$ (218,467)	Firefighters, SCBAs, Truck, Amb
<b>Total Support to Other Funds</b>	<b>\$ 6,697,685</b>	<b>\$ 6,698,365</b>	<b>0.0%</b>	<b>\$ 7,184,509</b>	<b>7.3%</b>	<b>\$ 486,144</b>	<b>\$ 6,966,042</b>	<b>-3.0%</b>	<b>\$ (218,467)</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 23,845,240</b>	<b>\$ 24,332,626</b>	<b>2.0%</b>	<b>\$ 28,753,018</b>	<b>18.2%</b>	<b>\$ 4,420,392</b>	<b>\$ 28,212,609</b>	<b>-1.9%</b>	<b>\$ (540,409)</b>	

# City of Camas 2021-2022 Revenue Budget

Fund	Taxes	Licenses & Permits	Inter- governmental Revenue	Charges For Services	Fines & Forfeits	Misc. Revenue	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	Total
<b>General Government Operations</b>										
General Fund	\$ 39,621,845	\$ 1,672,194	\$ 1,297,596	\$ 9,862,182	\$ 360,095	\$ 701,659	\$ -	\$ -	\$ 10,095,317	\$ 63,610,888
<b>Special Revenue</b>										
Street Fund			1,271,219	-		78,832		5,793,746	1,514,261	8,658,058
Tree Fund		-			-	611			15,508	16,119
Camas/Washougal Fire and EMS	4,863,226	146,676	2,580	10,848,759	35,380	87,480	-	7,576,120	3,915,306	27,475,527
Lodging Tax	25,166					1,659			27,245	54,070
Cemetery				119,608		1,519		400,000	115,547	636,674
<b>Sub Total</b>	<b>4,888,392</b>	<b>146,676</b>	<b>1,273,799</b>	<b>10,968,367</b>	<b>35,380</b>	<b>170,101</b>	<b>-</b>	<b>13,769,866</b>	<b>5,587,867</b>	<b>36,840,448</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service	-								10,838	10,838
Limited G.O. Bond Debt Service								4,862,421	-	4,862,421
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,862,421</b>	<b>10,838</b>	<b>4,873,259</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital	4,417,714		5,072,118			517,767		160,000	6,862,137	17,029,736
Park Impact Fee Capital				3,262,352		184,969			4,567,847	8,015,168
Transportation Impact Fee Capital				4,032,260		106,764		-	2,888,262	7,027,286
Fire Impact Fee				523,899		47,498			1,070,078	1,641,475
NW 38th Ave Phase 3 Construction			813,000					466,000	403,540	1,682,540
Facilities Capital Fund			-					1,389,874	58,281	1,448,155
Legacy Lands Project			-			20,000			532,812	552,812
Lake and Everett Construction						-	100,000		-	100,000
<b>Sub Total</b>	<b>4,417,714</b>	<b>-</b>	<b>5,885,118</b>	<b>7,818,511</b>	<b>-</b>	<b>876,998</b>	<b>100,000</b>	<b>2,015,874</b>	<b>16,382,957</b>	<b>37,497,172</b>
<b>Enterprise</b>										
Storm Water Utility			-	3,819,107		149,896		-	2,712,762	6,681,765
City Solid Waste			-	6,316,204		155,596			3,199,962	9,671,762
Water-Sewer				28,883,802		715,584		-	11,576,004	41,175,390
Water-Sewer Capital Projects							-	1,465,000	-	1,465,000
North Shore Sewer Construction Project						-			100,000	100,000
2019 Water Construction Projects								925,000	8,553,816	9,478,816
Water-Sewer Capital Reserve				12,861,565		232,983	-	-	12,406,817	25,501,365
Water-Sewer Bond Reserve						68,088			1,713,107	1,781,195
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,880,678</b>	<b>-</b>	<b>1,322,147</b>	<b>-</b>	<b>2,390,000</b>	<b>40,262,468</b>	<b>95,855,293</b>
<b>Internal Support</b>										
Equipment Rental				3,537,049		55,869			2,453,721	6,046,639
<b>Reserves</b>										
Firefighter's Pension						74,221			1,385,870	1,460,091
Retiree Medical								257,718	42,976	300,694
LEOFF 1 Disability Board								323,675	446,266	769,941
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,221</b>	<b>-</b>	<b>581,393</b>	<b>1,875,112</b>	<b>2,530,726</b>
<b>Total</b>	<b>\$ 48,927,951</b>	<b>\$ 1,818,870</b>	<b>\$ 8,456,513</b>	<b>\$ 84,066,787</b>	<b>\$ 395,475</b>	<b>\$ 3,200,995</b>	<b>\$ 100,000</b>	<b>\$ 23,619,554</b>	<b>\$ 76,668,280</b>	<b>\$ 247,254,425</b>

City of Camas 2021-2022 Expenditure Budget

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-governmental Services/Taxes	Interfund Transfers	Debt Services	Capital Outlay	Total	Ending Fund Balance
<b>General Government Operations</b>										
General Fund	\$ 20,396,020	\$ 8,553,244	\$ 963,530	\$ 9,537,112	\$ 2,290,098	\$ 14,035,726	\$ -	\$ 1,075,069	\$ 56,850,799	\$ 6,760,089
<b>Special Revenue</b>										
Street Fund	1,128,434	520,519	154,162	2,317,073	77,882	376,599		2,184,496	6,759,165	1,898,892
Tree Fund				-					-	16,119
Camas/Washougal Fire and EMS	15,243,120	5,115,441	850,427	2,802,362	345,783	82,721		850,000	25,289,854	2,185,674
Lodging Tax				20,000					20,000	34,070
Cemetery	171,371	82,769	43,934	196,223					494,297	142,377
<b>Sub Total</b>	<b>16,542,925</b>	<b>5,718,729</b>	<b>1,048,523</b>	<b>5,335,658</b>	<b>423,665</b>	<b>459,320</b>	<b>-</b>	<b>3,034,496</b>	<b>32,563,316</b>	<b>4,277,132</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service									-	10,838
Limited G.O. Bond Debt Service							4,862,421		4,862,421	-
<b>Sub Total</b>							<b>4,862,421</b>		<b>4,862,421</b>	<b>10,838</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital				97,704		2,653,039		7,402,118	10,152,861	6,876,875
Park Impact Fee Capital				-		1,426,500		839,751	2,266,251	5,748,917
Transportation Impact Fee Capital						1,972,422			1,972,422	5,054,864
Fire Impact Fee						360,000			360,000	1,281,475
NW 38th Ave Phase 3 Construction								1,279,000	1,279,000	403,540
Facilities Capital Fund								1,389,874	1,389,874	-
Legacy Lands Project								500,000	500,000	52,812
Lake and Everett Construction								100,000	100,000	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,704</b>	<b>-</b>	<b>6,411,961</b>	<b>-</b>	<b>11,510,743</b>	<b>18,020,408</b>	<b>19,418,483</b>
<b>Enterprise</b>										
Storm Water Utility	1,009,991	532,697	77,019	2,272,771	135,522		119,908	1,237,750	5,385,658	1,296,107
City Solid Waste	739,636	354,954	99,264	4,632,400	270,672			500,000	6,596,926	3,074,836
Water-Sewer	4,199,777	1,888,585	1,844,149	8,958,270	1,088,478	1,179,141	10,138,642	4,017,500	33,314,542	7,860,848
Water-Sewer Capital Projects								1,465,000	1,465,000	-
North Shore Sewer Construction Project								100,000	100,000	-
2019 Water Construction Projects								5,130,000	5,130,000	4,348,816
Water-Sewer Capital Reserve						1,365,000			1,365,000	24,136,365
Water-Sewer Bond Reserve										1,781,195
<b>Sub Total</b>	<b>5,949,404</b>	<b>2,776,236</b>	<b>2,020,432</b>	<b>15,863,441</b>	<b>1,494,672</b>	<b>2,544,141</b>	<b>10,258,550</b>	<b>12,450,250</b>	<b>53,357,126</b>	<b>42,498,167</b>
<b>Internal Support</b>										
Equipment Rental	864,937	353,001	561,518	867,572				1,631,749	4,278,777	1,767,862
<b>Reserves</b>										
Firefighter's Pension		6,530				168,406			174,936	1,285,155
Retiree Medical		258,525							258,525	42,169
LEOFF 1 Disability Board		323,675							323,675	446,266
<b>Sub Total</b>	<b>-</b>	<b>588,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,406</b>	<b>-</b>	<b>-</b>	<b>757,136</b>	<b>1,773,590</b>
<b>Total</b>	<b>\$ 43,753,286</b>	<b>17,989,940</b>	<b>4,594,003</b>	<b>31,701,487</b>	<b>4,208,435</b>	<b>23,619,554</b>	<b>15,120,971</b>	<b>29,702,307</b>	<b>170,689,983</b>	<b>76,017,726</b>



# City of Camas 2021-2022 Biennial Budget

## FTE Employees by Service Area and Department

### Community Services

#### Library

Library Director	LIB.FTE.01
Tech & Collections Manager	LIB.FTE.02
Program & Outreach Coord	LIB.FTE.03
Circulation Service Specialist	LIB.FTE.04
Library Support Assistant	LIB.FTE.11
<i>Library Associate</i>	<i>LIB.FTE.06</i>
Library Associate	LIB.FTE.07
Library Associate	LIB.FTE.08
<i>Library Associate</i>	<i>LIB.FTE.12</i>
Library Associate	LIB.FTE.13
Library Associate	LIB.FTE.14
Library Aide	LIB.PTE.12
Library Aide	LIB.PTE.13
Library Aide	LIB.PTE.14
Library Aide	LIB.PTE.15
<i>Library Aide</i>	<i>LIB.PTE.16</i>
<i>Library Aide</i>	<i>LIB.PTE.17</i>
<i>Library Aide</i>	<i>LIB.PTE.18</i>
Sub Library Associate	LIB.TMP.19
Sub Library Associate	LIB.TMP.20
Sub Library Associate	LIB.TMP.22
Sub Library Associate	LIB.TMP.27
Sub Library Associate	LIB.TMP.26
Sub Aide	LIB.TMP.21
Sub Aide	LIB.TMP.23
Sub Aide	LIB.TMP.24
Sub Aide	LIB.TMP.25

#### Parks and Recreation

Parks & Rec Director	PNR.FTE.01
Rec Coordinator	PNR.FTE.03
Rec Coordinator	PNR.PTE.04
Rec Facilities Coordinator	PNR.FTE.02
Recreation Leader	PNR.TMP.05
<i>Recreation Leader</i>	<i>PNR.TMP.06</i>
Recreation Leader	PNR.TMP.07
Recreation Leader	PNR.TMP.08
Recreation Leader	PNR.TMP.09
Recreation Leader	PNR.TMP.10
Recreation Leader	PNR.TMP.11
Recreation Leader	PNR.TMP.12
Recreation Leader	PNR.TMP.13

Recreation Leader	PNR.TMP.14
<i>Recreation Leader</i>	<i>PNR.TMP.15</i>
<i>Recreation Leader</i>	<i>PNR.TMP.16</i>
Recreation Aide	PNR.TMP.17
Recreation Aide	PNR.TMP.18
Recreation Aide	PNR.TMP.19

## General Government

### Administration

City Administrator	EXE.FTE.02
Admin Services Director	ADM.FTE.01
Communications Director	EXE.FTE.03
Information Tech Director	TEC.FTE.01
IT Systems Analyst/Programmer	TEC.FTE.04
IT Network Administrator	TEC.FTE.02
IT Support Specialist	TEC.FTE.03
Admin Asst/Deputy City Clerk	ADM.FTE.02
Human Resources Assistant	HRS.FTE.01
Administrative Support Asst II	ADM.FTE.03
Student Intern - Legislative	LEG.INT.08
Student Intern - IT	TEC.INT.05

### Finance

Finance Director	FIN.FTE.01
Assistant Finance Director	FIN.FTE.13
Accountant	FIN.FTE.03
Financial Analyst	FIN.FTE.04
<i>Accounting Assistant</i>	<i>FIN.FTE.05</i>
Accounting Assistant	FIN.FTE.11
Accounting Assistant	FIN.FTE.12
Financial Assistant	FIN.FTE.07
Financial Assistant	FIN.FTE.08
Financial Assistant	FIN.FTE.09
<i>Student Intern-Finance</i>	<i>FIN.INT.10</i>

## Infrastructure

### Community Development

Community Development Director	CDV.FTE.01
Planning Manager	PLN.FTE.01
Building Official	BLD.FTE.01
Project Manager	ENG.FTE.03
Sr Planner	PLN.FTE.02
Sr Planner	PLN.FTE.03
Engineer II	ENG.FTE.07
Plans Examiner	BLD.FTE.04
Plans Examiner	BLD.FTE.05
Engineer I	ENG.FTE.10

	Sr Engineering Tech	ENG.FTE.11
	Building Inspector I	BLD.FTE.02
	Building Inspector I	BLD.FTE.03
	Engineering Tech	ENG.FTE.12
	Assistant Planner	PLN.FTE.04
	Sr Permit Tech	BLD.FTE.06
	<i>Permit Tech</i>	<i>BLD. PTE.08</i>
	Permit Tech	BLD.FTE.07
	<i>Planning Intern</i>	<i>PLN.INT.06</i>
Public Works	Public Works Director	WSW.FTE.01
	Engineering Manager	ENG.FTE.01
	Utilities Manager	WSW.FTE.02
	Public Works Op Supervisor	STR.FTE.01
	Project Manager	ENG.FTE.02
	Operations Supervisor - WWTP	WWT.FTE.01
	<i>Operations Supervisor W/S</i>	WSW.FTE.03
	Engineer III	ENG.FTE.04
	Engineer II	ENG.FTE.05
	Lead WW Treatment Plant Operator	WWT.FTE.09
	Lead Mechanic	ERR.FTE.02
	WW Treatment Plant Operator	WWT.FTE.02
	WW Treatment Plant Operator	WWT.FTE.03
	WW Treatment Plant Operator	WWT.FTE.04
	WW Treatment Plant Operator	WWT.FTE.05
	WW Treatment Plant Operator	WWT.FTE.06
	WW Treatment Plant Operator	WWT.FTE.07
	Lead Utility Mtc Worker	WSW.FTE.05
	Lead Maintenance Worker	STM.FTE.04
	Lead Maintenance Worker	STR.FTE.02
	Lead Grounds Worker	PMT.FTE.01
	Water Supply Operator	WSW.FTE.06
	Engineer I	ENG.FTE.08
	Engineer I	ENG.FTE.09
	Lead Sanitation Worker	SAN.FTE.01
	Sewer Maintenance Worker	WSW.FTE.20
	Mechanic	ERR.FTE.03
	Mechanic	ERR.FTE.04
	<i>Mechanic</i>	ERR.FTE.05
	Sr Utility Mtc Worker	WSW.FTE.07
	Sr Utility Mtc Worker	WSW.FTE.08
	Senior Maintenance Worker	STM.FTE.05
	Sr Maintenance Worker	STR.FTE.04
	Sr Grounds Worker	PMT.FTE.02
	Sr Grounds Worker	CEM.FTE.01
	Facilities Op Specialist	CSV.FTE.01
	Sr Admin Support Asst	ENG.FTE.13



Sr Admin Support Asst	ERR.FTE.01
Sr Admin Support Asst	WSW.FTE.04
Utility Mtc Worker II	WSW.FTE.10
Utility Mtc Worker II	WSW.FTE.11
Sanitation Worker	SAN.FTE.02
Sanitation Worker	SAN.FTE.03
Sanitation Worker	SAN.FTE.04
<i>Sanitation Worker</i>	
Maintenance Worker II	STM.FTE.03
Maintenance Worker II	STR.FTE.05
Maintenance Worker II	STR.FTE.06
Grounds Worker II	PMT.FTE.08
<i>Utility Mtc Worker I</i>	WSW.FTE.12
Utility Mtc Worker I	WSW.FTE.13
Utility Mtc Worker I	WSW.FTE.14
Utility Mtc Worker I	WSW.FTE.15
Utility Mtc Worker I	WSW.FTE.16
Utility Mtc Worker I	WSW.FTE.17
<i>Utility Mtc Worker I</i>	WSW.FTE.18
<i>Utility Mtc Worker I</i>	WSW.FTE.19
Maintenance Worker I	STM.FTE.02
Maintencane Worker I	STR.FTE.03
<i>Maintenance Worker I</i>	STR.FTE.07
Maintenance Worker I	STR.FTE.08
Grounds Worker I	PMT.FTE.04
Grounds Worker I	PMT.FTE.05
Grounds Worker I	PMT.FTE.06
Grounds Worker I	PMT.FTE.07
<i>Grounds Worker I</i>	
<i>Facilities Maintenance Worker</i>	
<i>Admin Support Asst</i>	ENG.PTE.14
Custodial Aide	ERR.PTE.06
Temp Engineering Technician	ENG.TMP.17
Temp Engineering Technician	ENG.TMP.18
Student Intern - Engineering	ENG.INT.15
Student Intern - Engineering	ENG.INT.16

## Public Safety

### Fire and EMS

Fire Chief	EMS.FTE.01
Div Chief of Emerg Med Service	EMS.FTE.02
Div Chief Fire Marshal	FIR.FTE.05
Battalion Chief	FIR.FTE.02
Battalion Chief	FIR.FTE.03
Battalion Chief	FIR.FTE.04
Battalion Chief	FIR.FTE.48

Fire Captain/Paramedic	FIR.FTE.13
<i>Fire Captain/Paramedic</i>	FIR.FTE.14
Fire Captain/Paramedic	FIR.FTE.15
Fire Captain/Paramedic	FIR.FTE.16
Fire Captain/Paramedic	FIR.FTE.17
Fire Captain/Paramedic	FIR.FTE.46
Deputy Fire Marshal	FIR.FTE.06
Deputy Fire Marshal	FIR.FTE.07
Fire Captain	FIR.FTE.10
Fire Captain	FIR.FTE.11
Fire Captain	FIR.FTE.39
Firefighter/Paramedic	EMS.FTE.04
Firefighter/Paramedic	EMS.FTE.05
Firefighter/Paramedic	EMS.FTE.06
Firefighter/Paramedic	EMS.FTE.07
Firefighter/Paramedic	EMS.FTE.08
Firefighter/Paramedic	EMS.FTE.09
Firefighter/Paramedic	EMS.FTE.10
Firefighter/Paramedic	EMS.FTE.11
Firefighter/Paramedic	EMS.FTE.12
Firefighter/Paramedic	EMS.FTE.13
Firefighter/Paramedic	EMS.FTE.14
Firefighter/Paramedic	EMS.FTE.15
Firefighter/Paramedic	EMS.FTE.16
Firefighter/Paramedic	EMS.FTE.17
Firefighter/Paramedic	EMS.FTE.18
Firefighter/Paramedic	EMS.FTE.19
Firefighter/Paramedic	EMS.FTE.20
Firefighter/Paramedic	FIR.FTE.18
Firefighter/Paramedic	FIR.FTE.19
Firefighter/Paramedic	FIR.FTE.20
Firefighter/Paramedic	FIR.FTE.21
Firefighter/Paramedic	FIR.FTE.22
Firefighter/Paramedic	FIR.FTE.23
Firefighter/Paramedic	FIR.FTE.24
Firefighter/Paramedic	FIR.FTE.32
Firefighter/Paramedic	FIR.FTE.38
Firefighter/Paramedic	FIR.FTE.40
Firefighter/Paramedic	FIR.FTE.41
Firefighter/Paramedic	FIR.FTE.42
Firefighter/Paramedic	FIR.FTE.43
Firefighter/Paramedic	FIR.FTE.44
Firefighter/Paramedic	FIR.FTE.45
Firefighter/Paramedic	FIR.FTE.47
<i>Firefighter/Paramedic</i>	
<i>Firefighter/Paramedic</i>	
<i>Firefighter/Paramedic</i>	

	<i>Firefighter/Paramedic</i>	
	Firefighter	FIR.FTE.26
	Firefighter	FIR.FTE.28
	Firefighter	FIR.FTE.29
	Firefighter	FIR.FTE.30
	Firefighter	FIR.FTE.31
	Firefighter	FIR.FTE.33
	Firefighter	FIR.FTE.36
	Firefighter	FIR.FTE.37
	Sr Admin Support Asst	EMS.FTE.03
	Administrative Support Asst II	FIR.FTE.08
Police	Police Chief	POL.FTE.01
	Police Captain	POL.FTE.02
	Police Sergeant	POL.FTE.03
	Police Sergeant	POL.FTE.04
	Police Sergeant	POL.FTE.05
	Police Sergeant	POL.FTE.06
	Police Sergeant	POL.FTE.07
	Police Sergeant	POL.FTE.08
	Police Officer	POL.FTE.09
	Police Officer	POL.FTE.10
	Police Officer	POL.FTE.11
	Police Officer	POL.FTE.12
	Police Officer	POL.FTE.13
	Police Officer	POL.FTE.14
	Police Officer - SRO	POL.FTE.15
	Police Officer	POL.FTE.16
	Police Officer - SRO	POL.FTE.17
	Police Officer	POL.FTE.18
	Police Officer	POL.FTE.19
	Police Officer	POL.FTE.20
	Police Officer	POL.FTE.21
	Police Officer	POL.FTE.22
	Police Officer	POL.FTE.23
	Police Officer	POL.FTE.24
	Police Officer	POL.FTE.25
	Police Officer	POL.FTE.30
	Police Officer	POL.FTE.31
	Police Officer	POL.FTE.32
	Police Officer	POL.FTE.33
	<i>Police Officer</i>	POL.FTE.34
	Code Enforcement	POL.FTE.26
	Lead Police Records Clerk	POL.FTE.27
	Police Records Clerk/Disp II	POL.FTE.28
	Police Records Clerk/Disp II	POL.FTE.29
	Police Records Clerk/Disp II	POL.PTE.35

	Offender Crew Leader	DNC.PTE.01
	Offender Crew Leader	DNC.PTE.02
	Parking Enforcement	POL.PTE.36
	Sub Records Clerk	POL.TMP.34
	<i>Sub Offender Crew Leader</i>	DNC.TMP.03
Municipal Court	Court Security Officer	MCT.PTE.02
	Lead Court Clerk	MCT.FTE.01
	Court Clerk	MCT.FTE.02

**ORDINANCE NO. 20-011**

AN ORDINANCE adopting the biennial budget for the City of Camas, Washington, for the fiscal year beginning January 1, 2021.

WHEREAS, the Mayor of the City of Camas, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said City for the biennium beginning January 1, 2021, and a notice was published that the Council of said City would meet on the 7<sup>th</sup> day of December, 2020 at the hour of 7:00pm, in the Council Chambers in the City Hall of said City for the purposes of considering the budget for the biennium 2021-2022 and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and,

WHEREAS, the said City Council has met and considered the matter of the budget for the biennium 2021-2022; and,

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Camas for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the said City for said years and being sufficient to meet the various needs of said city during said period; and,

NOW THEREFORE, THE CITY COUNCIL OF THE CITY CAMAS DO ORDAIN AS FOLLOWS:

**SECTION I**

The 2021-2022 budget of the City of Camas, Washington for the biennium beginning January 1, 2021 is adopted at the fund level in its final form and content as set forth in the document dated November 16, 2020 entitled City of Camas 2021-2022 Budget, three copies of which are on file in the Office of the Clerk. (Exhibit A)

**SECTION II**

The total estimated revenues and appropriations for each fund for the City of Camas and the aggregated total for all funds are as follows:



## SUMMARY OF ESTIMATED REVENUES, APPROPRIATIONS (AND USE OF FUND BALANCE)

### City of Camas 2021-2022 Budget

Fund	Projected Beginning Fund Balance	2021-2022 Revenues	2021-2022 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 10,095,317	\$ 53,515,571	\$ 56,850,799	\$ 6,760,089	\$ (3,335,228)
City Street	\$ 1,514,261	\$ 7,143,797	\$ 6,759,166	\$ 1,898,892	\$ 384,631
Tree Fund	\$ 15,508	\$ 611	\$ -	\$ 16,119	\$ 611
C/W Fire and EMS	\$ 3,915,306	\$ 23,560,221	\$ 25,289,853	\$ 2,185,674	\$ (1,729,632)
Lodging Tax	\$ 27,245	\$ 26,825	\$ 20,000	\$ 34,070	\$ 6,825
Cemetery	\$ 115,547	\$ 521,127	\$ 494,297	\$ 142,377	\$ 26,830
Unlimited G.O. Bond Debt Service	\$ 10,838	\$ -	\$ -	\$ 10,838	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 4,862,421	\$ 4,862,421	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 6,862,137	\$ 10,167,599	\$ 10,152,861	\$ 6,876,875	\$ 14,738
Park Impact Fee Capital	\$ 4,567,847	\$ 3,447,321	\$ 2,266,251	\$ 5,748,917	\$ 1,181,070
Transportation Impact Fee Capital	\$ 2,888,262	\$ 4,139,024	\$ 1,972,422	\$ 5,054,864	\$ 2,166,602
Fire Impact Fee	\$ 1,070,078	\$ 571,397	\$ 360,000	\$ 1,281,475	\$ 211,397
NW 38th Ave Phase 3 Construction	\$ 403,540	\$ 1,279,000	\$ 1,279,000	\$ 403,540	\$ -
Facilities Capital	\$ 58,281	\$ 1,389,874	\$ 1,389,874	\$ 58,281	\$ -
Legacy Lands Project	\$ 532,812	\$ 20,000	\$ 500,000	\$ 52,812	\$ (480,000)
Lake and Everett	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Storm Water Utility	\$ 2,712,762	\$ 3,969,003	\$ 5,385,658	\$ 1,296,107	\$ (1,416,655)
City Solid Waste	\$ 3,199,962	\$ 6,471,800	\$ 6,596,926	\$ 3,074,836	\$ (125,126)
Water-Sewer	\$ 11,576,004	\$ 29,599,386	\$ 33,314,542	\$ 7,860,848	\$ (3,715,156)
Water-Sewer Capital Projects	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ (100,000)
2019 Water Construction Projects	\$ 8,553,816	\$ 925,000	\$ 5,130,000	\$ 4,348,816	\$ (4,205,000)
Water-Sewer Capital Reserve	\$ 12,406,817	\$ 13,094,548	\$ 1,365,000	\$ 24,136,365	\$ 11,729,548
Water-Sewer Bond Reserve	\$ 1,713,107	\$ 68,088	\$ -	\$ 1,781,195	\$ 68,088
Equipment Rental	\$ 2,453,721	\$ 3,592,918	\$ 4,278,777	\$ 1,767,862	\$ (685,859)
Firefighter's Pension	\$ 1,385,870	\$ 74,221	\$ 174,937	\$ 1,285,155	\$ (100,716)
Retiree Medical	\$ 42,976	\$ 257,718	\$ 258,525	\$ 42,169	\$ (807)
LEOFF 1 Disability Board	\$ 446,266	\$ 323,675	\$ 323,675	\$ 446,266	\$ -
<b>Total City Budget 2021-2022</b>	<b>\$ 76,668,280</b>	<b>\$ 170,586,145</b>	<b>\$ 170,689,983</b>	<b>\$ 76,564,442</b>	<b>\$ (103,839)</b>

### SECTION III

The Finance Director is directed to transmit a copy of this budget to the Office of the Auditor of the State of Washington, Municipal Research and Service Center, and to the Association of Washington Cities.

### SECTION IV

This 2021-2022 City of Camas Budget for the biennium beginning January 1, 2021 is hereby adopted as the budget for the City of Camas.



SECTION V

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

PASSED by the Council and APPROVED by the Mayor this 7<sup>th</sup> day of December 2020.

SIGNED: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Approved as to form:

\_\_\_\_\_

City Attorney

**City of Camas  
2021-2022 Budget**

Fund	Projected		2021-2022 Revenues	2021-2022 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
	Beginning Fund Balance					
General	\$ 10,095,317	\$ 53,515,571	\$ 56,850,799	\$ 6,760,089	\$ (3,335,228)	
City Street	\$ 1,514,261	\$ 7,143,797	\$ 6,759,166	\$ 1,898,892	\$ 384,631	
Tree Fund	\$ 15,508	\$ 611	\$ -	\$ 16,119	\$ 611	
C/W Fire and EMS	\$ 3,915,306	\$ 23,560,221	\$ 25,289,853	\$ 2,185,674	\$ (1,729,632)	
Lodging Tax	\$ 27,245	\$ 26,825	\$ 20,000	\$ 34,070	\$ 6,825	
Cemetery	\$ 115,547	\$ 521,127	\$ 494,297	\$ 142,377	\$ 26,830	
Unlimited G.O. Bond Debt Service	\$ 10,838	\$ -	\$ -	\$ 10,838	\$ -	
Limited G.O. Bond Debt Service	\$ -	\$ 4,862,421	\$ 4,862,421	\$ -	\$ -	
Real Estate Excise Tax Capital	\$ 6,862,137	\$ 10,167,599	\$ 10,152,861	\$ 6,876,875	\$ 14,738	
Park Impact Fee Capital	\$ 4,567,847	\$ 3,447,321	\$ 2,266,251	\$ 5,748,917	\$ 1,181,070	
Transportation Impact Fee Capital	\$ 2,888,262	\$ 4,139,024	\$ 1,972,422	\$ 5,054,864	\$ 2,166,602	
Fire Impact Fee	\$ 1,070,078	\$ 571,397	\$ 360,000	\$ 1,281,475	\$ 211,397	
NW 38th Ave Phase 3 Construction	\$ 403,540	\$ 1,279,000	\$ 1,279,000	\$ 403,540	\$ -	
Facilities Capital	\$ 58,281	\$ 1,389,874	\$ 1,389,874	\$ 58,281	\$ -	
Legacy Lands Project	\$ 532,812	\$ 20,000	\$ 500,000	\$ 52,812	\$ (480,000)	
Lake and Everett	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	
Storm Water Utility	\$ 2,712,762	\$ 3,969,003	\$ 5,385,658	\$ 1,296,107	\$ (1,416,655)	
City Solid Waste	\$ 3,199,962	\$ 6,471,800	\$ 6,596,926	\$ 3,074,836	\$ (125,126)	
Water-Sewer	\$ 11,576,004	\$ 29,599,386	\$ 33,314,542	\$ 7,860,848	\$ (3,715,156)	
Water-Sewer Capital Projects	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -	\$ -	
North Shore Sewer Construction Project	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ (100,000)	
2019 Water Construction Projects	\$ 8,553,816	\$ 925,000	\$ 5,130,000	\$ 4,348,816	\$ (4,205,000)	
Water-Sewer Capital Reserve	\$ 12,406,817	\$ 13,094,548	\$ 1,365,000	\$ 24,136,365	\$ 11,729,548	
Water-Sewer Bond Reserve	\$ 1,713,107	\$ 68,088	\$ -	\$ 1,781,195	\$ 68,088	
Equipment Rental	\$ 2,453,721	\$ 3,592,918	\$ 4,278,777	\$ 1,767,862	\$ (685,859)	
Firefighter's Pension	\$ 1,385,870	\$ 74,221	\$ 174,937	\$ 1,285,155	\$ (100,716)	
Retiree Medical	\$ 42,976	\$ 257,718	\$ 258,525	\$ 42,169	\$ (807)	
LEOFF 1 Disability Board	\$ 446,266	\$ 323,675	\$ 323,675	\$ 446,266	\$ -	
Total City Budget 2021-2022	\$ 76,668,280	\$ 170,586,145	\$ 170,689,983	\$ 76,564,442	\$ (103,839)	

## EXHIBIT A

City of Camas  
Summary of Budgeted Revenues, Expenditures and Reserves

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
<b>Revenues</b>								
Estimated Beginning Fund Balance 1/1/2021	\$ 10,095,317	\$ 5,587,867	\$ 10,838	\$ 16,382,957	\$ 40,262,468	\$ 2,453,721	\$ 1,875,112	\$ 76,668,280
Taxes	\$ 39,621,845	\$ 4,888,392	\$ -	\$ 4,417,714				\$ 48,927,951
Licenses and Permits	\$ 1,672,194	\$ 146,676						\$ 1,818,870
Intergovernmental	\$ 1,297,596	\$ 1,273,799		\$ 5,885,118				\$ 8,456,513
Charges for Services	\$ 9,862,182	\$ 10,968,367		\$ 7,818,511	\$ 51,880,678	\$ 3,537,049		\$ 84,066,787
Fines and Forfeitures	\$ 360,095	\$ 35,380						\$ 395,475
Miscellaneous Revenue	\$ 701,659	\$ 170,101			\$ 1,322,147	\$ 55,869	\$ 74,221	\$ 3,200,995
Non-Revenues	\$ -			\$ 100,000	\$ -			\$ 100,000
Transfers	\$ -	\$ 13,769,866	\$ 4,862,421	\$ 2,015,874	\$ 2,390,000		\$ 581,393	\$ 23,619,554
Total Revenue	\$ 53,515,571	\$ 31,252,581	\$ 4,862,421	\$ 21,114,215	\$ 55,592,825	\$ 3,592,918	\$ 655,614	\$ 170,586,145
Total Available Resources	\$ 63,610,888	\$ 36,840,448	\$ 4,873,259	\$ 37,497,172	\$ 95,855,293	\$ 6,046,639	\$ 2,530,726	\$ 247,254,425
<b>Expenditures</b>								
Salaries and Benefits	\$ 28,949,264	\$ 22,261,654			\$ 8,725,640	\$ 1,217,938	\$ 588,730	\$ 61,743,226
Supplies and Services	\$ 10,500,642	\$ 6,384,181		\$ 97,704	\$ 17,883,873	\$ 1,429,090		\$ 36,295,490
Intergovernmental	\$ 2,290,098	\$ 423,665			\$ 1,494,672			\$ 4,208,435
Capital	\$ 1,075,069	\$ 3,034,496		\$ 11,510,743	\$ 12,450,250	\$ 1,631,749		\$ 29,702,307
Debt Service		\$ -	\$ 4,862,421		\$ 10,258,550			\$ 15,120,971
Transfers	\$ 14,035,726	\$ 459,320		\$ 6,411,961	\$ 2,544,141		\$ 168,406	\$ 23,619,554
Total Expenditures	\$ 56,850,799	\$ 32,563,316	\$ 4,862,421	\$ 18,020,408	\$ 53,357,126	\$ 4,278,777	\$ 757,136	\$ 170,689,983
Estimated Ending Fund Balance	\$ 6,760,089	\$ 4,277,132	\$ 10,838	\$ 19,476,764	\$ 42,498,167	\$ 1,767,862	\$ 1,773,590	\$ 76,564,442
Total Expenditures and Reserve Balance	\$ 63,610,888	\$ 36,840,448	\$ 4,873,259	\$ 37,497,172	\$ 95,855,293	\$ 6,046,639	\$ 2,530,726	\$ 247,254,425



City of Camas  
Revenue Budget Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
<b>General Fund</b>										
Taxes	\$ 17,416,709	\$ 18,815,831	8.0%	\$ 19,396,311	3.1%	\$ 580,480	\$ 20,225,534	4.3%	\$ 829,223	Residential Growth (lagged rev) with Robust Sales Tax
Licenses and Permits	\$ 1,828,204	\$ 1,436,389	-21.4%	\$ 1,015,834	-29.3%	\$ (420,555)	\$ 656,360	-35.4%	\$ (359,474)	Slower Residential Growth
Intergovernmental	\$ 667,226	\$ 839,664	25.8%	\$ 642,559	-23.5%	\$ (197,105)	\$ 655,037	1.9%	\$ 12,478	Stable State and County shared revenues and CRF Funds
Charges for Services	\$ 4,927,899	\$ 4,253,875	-13.7%	\$ 4,873,922	14.6%	\$ 620,047	\$ 4,988,260	2.3%	\$ 114,338	New construction fees
Fines and Forfeitures	\$ 207,992	\$ 166,042	-20.2%	\$ 177,736	7.0%	\$ 11,694	\$ 182,359	2.6%	\$ 4,623	Trend Based
Miscellaneous Revenue	\$ 409,869	\$ 260,956	-36.3%	\$ 372,976	42.9%	\$ 112,020	\$ 328,683	-11.9%	\$ (44,293)	Adjusted for one-time contributions
Total General Fund	\$ 25,457,899	\$ 25,772,757	1.2%	\$ 26,479,338	2.7%	\$ 706,581	\$ 27,036,233	2.1%	\$ 556,895	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Intergovernmental	\$ 534,221	\$ 473,587	-11.3%	\$ 687,662	45.2%	\$ 214,075	\$ 583,557	-15.1%	\$ (104,105)	Grant for Traffic Controllers and CRF Funds
Miscellaneous Revenue	\$ 57,979	\$ 27,073	-53.3%	\$ 39,036	44.2%	\$ 11,963	\$ 39,796	1.9%	\$ 760	
Transfers from other funds	\$ 2,183,360	\$ 2,471,535	13.2%	\$ 2,879,859	16.5%	\$ 408,324	\$ 2,913,887	1.2%	\$ 34,028	Preservation & GF Subsidy
Total Street Fund	\$ 2,775,560	\$ 2,972,195	7.1%	\$ 3,606,557	21.3%	\$ 634,362	\$ 3,537,240	-1.9%	\$ (69,317)	
<b>Tree Fund</b>										
Licenses and Permits	\$ 15,000		-100.0%			\$ -			\$ -	
Miscellaneous Revenue	\$ 122	\$ 491	302.5%	\$ 225	-54.2%	\$ (266)	\$ 386	71.6%	\$ 161	
Total Tree Fund	\$ 15,122	\$ 491	-96.8%	\$ 225	-54.2%	\$ (266)	\$ 386	71.6%	\$ 161	
<b>C/W Fire and EMS Fund</b>										
Taxes	\$ 2,128,166	\$ 2,241,972	5.3%	\$ 2,356,923	5.1%	\$ 114,951	\$ 2,506,303	6.3%	\$ 149,380	EMS Levy reaches levy limit
Licenses and Permits	\$ 107,158	\$ 76,549	-28.6%	\$ 90,118	17.7%	\$ 13,569	\$ 56,558	-37.2%	\$ (33,560)	Residential construction slows
Intergovernmental	\$ 656,638	\$ 1,502,926	100.0%	\$ 1,290	-99.9%	\$ (1,501,636)	\$ 1,290	0.0%	\$ -	Coronavirus Relief Funds and GEMT
Charges for Services	\$ 5,346,424	\$ 5,263,052	-1.6%	\$ 5,094,369	-3.2%	\$ (168,683)	\$ 5,754,390	13.0%	\$ 660,021	GEMT and firefighter adjustment
Fines and Forfeitures	\$ 16,517	\$ 2,888	-82.5%	\$ 17,446	504.1%	\$ 14,558	\$ 17,934	2.8%	\$ 488	Post COVID-19
Miscellaneous Revenue	\$ 24,889	\$ 39,064	57.0%	\$ 43,296	10.8%	\$ 4,232	\$ 44,184	2.1%	\$ 888	
Transfers from other funds	\$ 3,847,391	\$ 3,549,137	-7.8%	\$ 3,590,358	1.2%	\$ 41,221	\$ 3,985,762	11.0%	\$ 395,404	GEMT and firefighter adjustment
Total C/W Fire and EMS Fund	\$ 12,127,183	\$ 12,675,588	4.5%	\$ 11,193,800	-11.7%	\$ (1,481,788)	\$ 12,366,421	10.5%	\$ 1,172,621	
<b>Lodging Tax Fund</b>										
Taxes	\$ 16,508	\$ 13,813	-16.3%	\$ 12,397	-10.3%	\$ (1,416)	\$ 12,769	3.0%	\$ 372	
Miscellaneous Revenue	\$ 384	\$ 721	87.8%	\$ 817	13.3%	\$ 96	\$ 842	3.1%	\$ 25	
Total Lodging Tax Fund	\$ 16,892	\$ 14,534	-14.0%	\$ 13,214	-9.1%	\$ (1,320)	\$ 13,611	3.0%	\$ 397	
<b>Cemetery Fund</b>										
Intergovernmental	\$ -	\$ 4,292	100.0%	\$ -	-100.0%	\$ (4,292)	\$ -		\$ -	Coronavirus Relief Funds
Charges for Services	\$ 41,443	\$ 74,522	79.8%	\$ 64,258	-13.8%	\$ (10,264)	\$ 55,350	-13.9%	\$ (8,908)	Population
Miscellaneous Revenue	\$ 727	\$ 1,430	96.7%	\$ 752	-47.4%	\$ (678)	\$ 767	2.0%	\$ 15	Grant in 2020
Transfers from other funds	\$ 180,000	\$ 200,000	11.1%	\$ 200,000	0.0%	\$ -	\$ 200,000	0.0%	\$ -	
Total Cemetery Fund	\$ 222,170	\$ 275,952	24.2%	\$ 265,010	-4.0%	\$ (10,942)	\$ 256,117	-3.4%	\$ (8,893)	
<b>Debt Funds</b>										
<b>Unlimited GO Debt Service Fund</b>										
Taxes	\$ 606,512	\$ 610,000	0.6%	\$ -	-100.0%	\$ (610,000)	\$ -		\$ -	2020 last yr of levy and debt payments
Total Unlimited GO Debt Srv Fund	\$ 606,512	\$ 610,000	0.6%	\$ -	-100.0%	\$ (610,000)	\$ -		\$ -	
<b>Limited Debt Service Fund</b>										
Transfers from other funds	\$ 1,850,801	\$ 2,223,972	20.2%	\$ 2,449,298	10.1%	\$ 225,326	\$ 2,413,123	-1.5%	\$ (36,175)	Based on DS schedules
Total Debt Service Fund	\$ 1,850,801	\$ 2,223,972	20.2%	\$ 2,449,298	10.1%	\$ 225,326	\$ 2,413,123	-1.5%	\$ (36,175)	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
<b>Capital Fund</b>										
Real Estate Excise Tax Fund										
Taxes	\$ 2,363,791	\$ 2,537,697	7.4%	\$ 2,166,927	-14.6%	\$ (370,770)	\$ 2,250,787	3.9%	\$ 83,860	New Construction and Population Growth
Intergovernmental	\$ 474,897	\$ 46,598	-90.2%	\$ 3,172,118	6707.4%	\$ 3,125,520	\$ 1,900,000	-40.1%	\$ (1,272,118)	State Grant for Bridge and RCO Grant
Miscellaneous Revenue	\$ 123,761	\$ 186,269	50.5%	\$ 256,320	37.6%	\$ 70,051	\$ 261,447	2.0%	\$ 5,127	
Transfers from other funds	\$ 44,392	\$ 28,044	-36.8%	\$ 160,000	470.5%	\$ 131,956	\$ -	-100.0%	\$ (160,000)	Matching funds from GF and W/S Fund
Total Real Estate Excise Tax Fund	\$ 3,006,841	\$ 2,798,608	-6.9%	\$ 5,755,365	105.7%	\$ 2,956,757	\$ 4,412,234	-23.3%	\$ (1,343,131)	
<b>Park Impact Fee Fund</b>										
Charges for Services	\$ 1,572,667	\$ 2,394,108	52.2%	\$ 2,004,394	-16.3%	\$ (389,714)	\$ 1,257,958	-37.2%	\$ (746,436)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 44,302	\$ 81,647	84.3%	\$ 91,569	12.2%	\$ 9,922	\$ 93,400	2.0%	\$ 1,831	
Total Park Impact Fee Fund	\$ 1,616,969	\$ 2,475,755	53.1%	\$ 2,095,963	-15.3%	\$ (379,792)	\$ 1,351,358	-35.5%	\$ (744,605)	
<b>Transportation Impact Fee Fund</b>										
Charges for Services	\$ 1,046,318	\$ 2,074,643	98.3%	\$ 2,477,427	19.4%	\$ 402,784	\$ 1,554,833	-37.2%	\$ (922,594)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 26,718	\$ 46,480	74.0%	\$ 52,645	13.3%	\$ 6,165	\$ 54,119	2.8%	\$ 1,474	
Total Transportation Impact Fee Fund	\$ 1,073,036	\$ 2,121,123	97.7%	\$ 2,530,072	19.3%	\$ 408,949	\$ 1,608,952	-36.4%	\$ (921,120)	
<b>Fire Impact Fee Fund</b>										
Charges for Services	\$ 333,517	\$ 260,844	-21.8%	\$ 321,884	23.4%	\$ 61,040	\$ 202,015	-37.2%	\$ (119,869)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 11,777	\$ 20,573	74.7%	\$ 23,514	14.3%	\$ 2,547	\$ 23,984	2.0%	\$ 470	
Total Fire Impact Fee Fund	\$ 345,294	\$ 281,417	-18.5%	\$ 345,398	22.7%	\$ 63,587	\$ 225,999	-34.6%	\$ (119,399)	
<b>NW 38th Ave Phase 3 Construction</b>										
Intergovernmental	\$ -	\$ -	-	\$ 300,000	-	\$ 300,000	\$ 513,000	100.0%	\$ 213,000	State Grant for Design and ROW
Transfers from other funds	\$ -	\$ -	-	\$ 466,000	100.0%	\$ 466,000	\$ -	-100.0%	\$ (466,000)	Transfers from TIF and REET
Total NW 38th Ave Phase 3 Construction	\$ -	\$ -	-	\$ 766,000	100.0%	\$ 766,000	\$ 513,000	-33.0%	\$ (253,000)	
<b>Facilities Capital Fund</b>										
Miscellaneous Revenue	\$ 8	\$ -	-	\$ -	-	\$ -	\$ -	-	\$ -	
Transfers from other funds	\$ 45,631	\$ 49,836	9.2%	\$ 889,874	1685.6%	\$ 840,038	\$ 500,000	-43.8%	\$ (389,874)	Transfers from REET and General Fund
Total Facilities Capital Fund	\$ 45,639	\$ 49,836	9.2%	\$ 889,874	1685.6%	\$ 840,038	\$ 500,000	-43.8%	\$ (389,874)	
<b>Legacy Lands Project Fund</b>										
Intergovernmental	\$ 532,843	\$ 2,047,157	284.2%	\$ -	-100.0%	\$ (2,047,157)	\$ -	-	\$ -	Conservation Futures Funds
Miscellaneous Revenue	\$ 106,643	\$ 25,000	-76.6%	\$ 20,000	-20.0%	\$ (5,000)	\$ -	-	\$ -	Interest Earnings
Debt Proceeds	\$ -	\$ 10,483,757	1.0%	\$ -	-100.0%	\$ (10,483,757)	\$ -	-	\$ -	2020 LTGO Bond
Transfers from other funds	\$ -	\$ 1,890,503	1.0%	\$ -	-100.0%	\$ (1,890,503)	\$ -	-	\$ -	Transfer from REET
Total Legacy Lands Project Fund	\$ 639,486	\$ 14,446,417	2159.1%	\$ 20,000	-99.9%	\$ (14,426,417)	\$ -	-	\$ -	
<b>Lake And Everett Project Fund</b>										
Intergovernmental	\$ -	\$ 636,663	100.0%	\$ -	-100.0%	\$ (636,663)	\$ -	-	\$ -	State Grant
Debt Proceeds	\$ 573,363	\$ 6,250,000	990.1%	\$ 100,000	-98.4%	\$ (6,150,000)	\$ -	-	\$ -	2019 PWTF Loan
Transfers from other funds	\$ 36,948	\$ 54,715	48.1%	\$ -	-100.0%	\$ (54,715)	\$ -	-	\$ -	Transfer from General Fund
Total Lake and Everett Project Fund	\$ 610,311	\$ 6,941,378	1037.4%	\$ 100,000	-98.6%	\$ (6,150,000)	\$ -	-	\$ -	
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Intergovernmental	\$ 50,000	\$ 25,664	-48.7%	\$ -	-100.0%	\$ (25,664)	\$ -	-	\$ -	Coronavirus Relief Funds
Charges for Services	\$ 1,650,765	\$ 1,767,716	7.1%	\$ 1,854,980	4.9%	\$ 87,264	\$ 1,964,127	5.9%	\$ 109,147	Rate Model and Increase in Population
Miscellaneous Revenue	\$ 60,277	\$ 63,762	5.8%	\$ 74,206	16.4%	\$ 10,444	\$ 75,690	2.0%	\$ 1,484	
Transfer from other funds	\$ 134	\$ -	-100.0%	\$ -	100.0%	\$ -	\$ -	-	\$ -	
Total Storm Drainage Fund	\$ 1,761,042	\$ 1,857,142	5.5%	\$ 1,929,186	3.9%	\$ 72,044	\$ 2,039,817	5.7%	\$ 110,631	
<b>Solid Waste Fund</b>										
Intergovernmental	\$ -	\$ 3,372	100.0%	\$ -	-100.0%	\$ (3,372)	\$ -	-	\$ -	Coronavirus Relief Funds
Charges for Services	\$ 2,806,308	\$ 2,924,660	4.2%	\$ 3,075,524	5.2%	\$ 150,864	\$ 3,240,680	5.4%	\$ 165,156	Rate Increase 2.5% + Population
Miscellaneous Revenue	\$ 47,298	\$ 85,534	80.8%	\$ 77,028	-9.9%	\$ (8,506)	\$ 78,568	2.0%	\$ 1,540	
Total Solid Waste Fund	\$ 2,853,606	\$ 3,010,194	5.5%	\$ 3,152,552	4.7%	\$ 142,358	\$ 3,319,248	5.3%	\$ 166,696	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
<b>Water/Sewer Fund</b>										
Intergovernmental	\$ -	\$ 67,417	100.0%	\$ -	-100.0%	\$ (67,417)				Coronavirus Relief Funds
Charges for Services	\$ 12,612,123	\$ 13,541,221	7.4%	\$ 14,151,571	4.5%	\$ 610,350	\$ 14,732,231	4.1%	\$ 580,660	Rate Model and increase in population
Miscellaneous Revenue	\$ 474,015	\$ 334,976	-29.3%	\$ 354,299	5.8%	\$ 19,323	\$ 361,285	2.0%	\$ 6,986	
Non-Revenues	\$ 115,747	\$ 198,130	71.2%							
Transfer from other funds	\$ 10,589,785									
<b>Total Water/Sewer Fund</b>	<b>\$ 23,791,670</b>	<b>\$ 14,141,744</b>	<b>-40.6%</b>	<b>\$ 14,505,870</b>	<b>2.6%</b>	<b>\$ 629,673</b>	<b>\$ 15,093,516</b>	<b>4.1%</b>	<b>\$ 587,646</b>	
<b>Water/Sewer Construction Fund</b>										
Miscellaneous Revenue	\$ -	\$ 5	100.0%		-100.0%	\$ (5)				
Debt Proceeds	\$ 97,872		-100.0%			\$ -				
Non-Revenues	\$ 65,150		-100.0%			\$ -				
Transfer from other funds	\$ 2,274,820	\$ 1,339,341	-41.1%	\$ 1,040,000	-22.3%	\$ (299,341)	\$ 425,000	-59.1%	\$ (615,000)	SDC Contributions & Rates
<b>Total W/S Capital Fund</b>	<b>\$ 2,437,842</b>	<b>\$ 1,339,346</b>	<b>-45.1%</b>	<b>\$ 1,040,000</b>	<b>-22.4%</b>	<b>\$ (299,346)</b>	<b>\$ 425,000</b>	<b>-59.1%</b>	<b>\$ (615,000)</b>	
<b>North Shore Sewer Construction Project</b>										
Miscellaneous Revenue	\$ 100,625	\$ 21,357	-78.8%		-100.0%	\$ (21,357)			\$ -	Project scheduled to be completed 2020
Transfer from other funds	\$ 31,152	\$ 95,408	206.3%		-100.0%	\$ (95,408)				
<b>Total North Shore Sewer Construction</b>	<b>\$ 131,777</b>	<b>\$ 116,765</b>	<b>-11.4%</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (116,765)</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>2019 Water Projects Construction Fund</b>										
Miscellaneous Revenue	\$ 99,202	\$ 190,636	92.2%	\$ -	-100.0%	\$ (190,636)				
Debt Proceeds	\$ 21,531,894	\$ 1,239,980	-94.2%		-100.0%	\$ (1,239,980)				
Transfer from other funds	\$ 963	\$ 16,556	1619.2%	\$ 925,000	5487.1%	\$ 908,444			-100.0%	\$ (925,000)
<b>Total 2019 Water Proj Construction</b>	<b>\$ 21,632,059</b>	<b>\$ 1,447,172</b>	<b>-93.3%</b>	<b>\$ 925,000</b>	<b>-36.1%</b>	<b>\$ (522,172)</b>	<b>\$ -</b>		<b>-100.0%</b>	<b>\$ (925,000)</b>
<b>Water/Sewer Capital Reserve Fund</b>										
Charges for Services	\$ 4,107,875	\$ 3,516,574	-14.4%	\$ 7,902,166	124.7%	\$ 4,385,592	\$ 4,959,399	-37.2%	\$ (2,942,767)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 185,246	\$ 331,900	79.2%	\$ 114,770	-65.4%	\$ (217,130)	\$ 118,213	3.0%	\$ 3,443	
<b>Total Water/Sewer Cap. Fund</b>	<b>\$ 4,293,121</b>	<b>\$ 3,848,474</b>	<b>-10.4%</b>	<b>\$ 8,016,936</b>	<b>108.3%</b>	<b>\$ 4,168,462</b>	<b>\$ 5,077,612</b>	<b>-36.7%</b>	<b>\$ (2,939,324)</b>	
<b>Water/Sewer Bond Reserve Fund</b>										
Miscellaneous Revenue	\$ 30,072	\$ 16,621	-44.7%	\$ 33,541	101.8%	\$ 16,920	\$ 34,547	3.0%	\$ 1,006	
<b>Total Water/Sewer Bond Res. Fund</b>	<b>\$ 30,072</b>	<b>\$ 16,621</b>	<b>-44.7%</b>	<b>\$ 33,541</b>	<b>101.8%</b>	<b>\$ 16,920</b>	<b>\$ 34,547</b>	<b>3.0%</b>	<b>\$ 1,006</b>	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Intergovernmental	\$ -	\$ 19,050	100.0%		-100.0%	\$ (19,050)				Coronavirus Relief Funds
Charges for Services	\$ 1,593,309	\$ 1,819,784	14.2%	\$ 1,744,107	-4.2%	\$ (75,677)	\$ 1,792,942	2.8%	\$ 48,835	ERR Model
Miscellaneous Revenue	\$ 147,666	\$ 117,492	-20.4%	\$ 27,522	-76.6%	\$ (89,970)	\$ 28,347	3.0%	\$ 825	
<b>Total Equipment Rental Fund</b>	<b>\$ 1,740,975</b>	<b>\$ 1,956,326</b>	<b>12.4%</b>	<b>\$ 1,771,629</b>	<b>-9.4%</b>	<b>\$ (165,647)</b>	<b>\$ 1,821,289</b>	<b>2.8%</b>	<b>\$ 49,660</b>	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Miscellaneous Revenue	\$ 33,617	\$ 39,393	17.2%	\$ 36,562	-7.2%	\$ (2,831)	\$ 37,659	3.0%	\$ 1,097	
<b>Total Firemen's Pension Fund</b>	<b>\$ 33,617</b>	<b>\$ 39,393</b>	<b>17.2%</b>	<b>\$ 36,562</b>	<b>-7.2%</b>	<b>\$ (2,831)</b>	<b>\$ 37,659</b>	<b>3.0%</b>	<b>\$ 1,097</b>	
<b>Retiree Medical Fund</b>										
Transfers from other funds	\$ 154,822	\$ 169,422	9.4%	\$ 127,583	-24.7%	\$ (41,839)	\$ 130,135	2.0%	\$ 2,552	
<b>Total Retiree Medical Fund</b>	<b>\$ 154,822</b>	<b>\$ 169,422</b>	<b>9.4%</b>	<b>\$ 127,583</b>	<b>-24.7%</b>	<b>\$ (41,839)</b>	<b>\$ 130,135</b>	<b>2.0%</b>	<b>\$ 2,552</b>	
<b>LEOFF 1 Disability Board</b>										
Transfer from other funds	\$ 418,407	\$ 149,767	-64.2%	\$ 157,124	4.9%	\$ 7,357	\$ 166,551	6.0%	\$ 9,427	
<b>Total LEOFF 1 Disability Fund</b>	<b>\$ 418,407</b>	<b>\$ 149,767</b>	<b>-64.2%</b>	<b>\$ 157,124</b>	<b>4.9%</b>	<b>\$ 7,357</b>	<b>\$ 166,551</b>	<b>6.0%</b>	<b>\$ 9,427</b>	



City of Camas  
Budget Appropriation Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>General Fund</b>										
Salaries and Benefits	\$ 12,422,423	\$ 13,116,171	5.6%	\$ 14,304,750	9.1%	\$ 1,188,579	\$ 14,644,514	2.4%	\$ 339,764	Filled vacant positions, 2 new positions, seasonals
Supplies and Services	\$ 3,339,356	\$ 3,187,610	-4.5%	\$ 5,678,244	78.1%	\$ 2,490,634	\$ 4,922,398	-15.1%	\$ (855,846)	ERP system, planning contracts,
Intergovernmental	\$ 777,195	\$ 925,058	19.0%	\$ 1,124,309	21.5%	\$ 199,251	\$ 1,165,789	3.7%	\$ 41,480	Increases from Clark Co. and State
Capital	\$ 608,572	\$ 405,426	-33.4%	\$ 461,205	13.8%	\$ 55,779	\$ 613,864	33.1%	\$ 152,659	Vehicle, Mower and playground/park equipment
Transfers to other funds	\$ 6,697,685	\$ 6,656,259	-0.6%	\$ 7,130,399	7.1%	\$ 474,140	\$ 6,905,327	-3.2%	\$ (225,072)	Annex Bldg, Lib HVAC, EPCR platform, 4 firefighters
Total General Fund	\$ 23,845,231	\$ 24,290,524	1.9%	\$ 28,698,907	18.1%	\$ 4,408,383	\$ 28,151,892	-1.9%	\$ (547,015)	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Salaries and Benefits	\$ 612,659	\$ 749,603	22.4%	\$ 813,547	8.5%	\$ 63,944	\$ 835,406	2.7%	\$ 21,859	Positions filled, seasonals
Supplies and Services	\$ 1,049,574	\$ 841,454	-19.9%	\$ 1,268,577	50.8%	\$ 427,123	\$ 1,202,659	-5.2%	\$ (65,918)	Transportation Plan, CDP 3 ERP
Intergovernmental	\$ 31,923	\$ 35,573	11.4%	\$ 38,504	8.2%	\$ 2,931	\$ 39,378	2.3%	\$ 874	Striping Program
Capital	\$ 754,027	\$ 770,036	2.1%	\$ 1,270,609	65.0%	\$ 500,573	\$ 913,887	-28.1%	\$ (356,722)	Preservation Prog. Traf signal controller upg, Brady & Grand Ridge, NW 6th Ave diet
Transfers to other funds	\$ 181,854	\$ 183,261	0.8%	\$ 188,393	2.8%	\$ 5,132	\$ 188,206	-0.1%	\$ (187)	Debt Service
Total Street Fund	\$ 2,630,037	\$ 2,579,927	-1.9%	\$ 3,579,630	38.7%	\$ 999,703	\$ 3,179,536	-11.2%	\$ (400,094)	
<b>Tree Fund</b>										
Supplies and Services										
Total Tree Fund										
<b>C/W Fire and EMS Fund</b>										
Salaries and Benefits	\$ 9,200,707	\$ 8,779,208	-4.6%	\$ 9,780,689	11.4%	\$ 1,001,481	\$ 10,577,872	8.2%	\$ 797,183	4 firefighters - 2 each year
Supplies and Services	\$ 1,849,544	\$ 1,398,370	-24.4%	\$ 1,798,119	28.6%	\$ 399,749	\$ 1,854,669	3.1%	\$ 56,550	Training and equipment, higher costs for med supp, Electronic Patient Care Rpt, ERP
Intergovernmental	\$ 165,732	\$ 148,605	-10.3%	\$ 170,951	15.0%	\$ 188,250	\$ 174,832	2.3%	\$ 3,881	CRESA rates
Capital	\$ 260,610	\$ 146,431	-43.8%	\$ 250,000	100.0%	\$ 103,569	\$ 600,000	140.0%	\$ 350,000	Ambulance and Engine
Transfer to other funds	\$ 95,388	\$ 67,081	-29.7%	\$ 41,343	100.0%	\$ (25,738)	\$ 41,378	0.1%	\$ 35	
Total C/W Fire and EMS Fund	\$ 11,571,981	\$ 10,539,695	-8.9%	\$ 12,041,102	14.2%	\$ 1,501,407	\$ 13,248,751	10.0%	\$ 1,207,649	
<b>Lodging Tax Fund</b>										
Supplies and Services	\$ 11,779	\$ 10,300	-12.6%	\$ 10,000	-2.9%	\$ (300)	\$ 10,000	0.0%	\$ -	Conservative with changing economic conditions
Total Lodging Tax Fund	\$ 11,779	\$ 10,300	-12.6%	\$ 10,000	-2.9%	\$ (300)	\$ 10,000	0.0%	\$ -	
<b>Cemetery Fund</b>										
Salaries and Benefits	\$ 121,541	\$ 121,294	-0.2%	\$ 126,060	3.9%	\$ 4,766	\$ 128,080	1.6%	\$ 2,020	Seasonal Help
Supplies and Services	\$ 103,923	\$ 72,852	-29.9%	\$ 119,869	64.5%	\$ 47,017	\$ 120,288	0.3%	\$ 419	
Total Cemetery Fund	\$ 225,464	\$ 194,146	-13.9%	\$ 245,929	26.7%	\$ 51,783	\$ 248,368	1.0%	\$ 2,439	
<b>Debt Fund</b>										
<b>Unlimited GO Debt Service Fund</b>										
Principal	\$ 579,000	\$ 603,000	4.1%	\$ -	-100.0%	\$ (603,000)	\$ -	\$ -	\$ -	Last Payment in 2020
Interest	\$ 43,734	\$ 22,311	-49.0%	\$ -	-100.0%	\$ (22,311)	\$ -	\$ -	\$ -	
Total Unlimited GO Debt Srv Fund	\$ 622,734	\$ 625,311	0.4%	\$ -	-100.0%	\$ (625,311)	\$ -	\$ -	\$ -	
<b>Limited GO Debt Service Fund</b>										
Principal	\$ 1,019,317	\$ 1,180,626	15.8%	\$ 1,334,101	13.0%	\$ 153,475	\$ 1,341,730	0.6%	\$ 7,629	1 maturity in 2021
Interest	\$ 831,484	\$ 1,043,347	25.5%	\$ 1,115,197	6.9%	\$ 71,850	\$ 1,071,393	-3.9%	\$ (43,804)	
Total Unlimited GO Debt Srv Fund	\$ 1,850,801	\$ 2,223,973	20.2%	\$ 2,449,298	10.1%	\$ 225,325	\$ 2,413,123	-1.5%	\$ (36,175)	
<b>Capital Fund</b>										
<b>Real Estate Excise Tax Fund</b>										
Supplies and Services	\$ 6,789	\$ 60,733	794.6%	\$ 48,130	-20.8%	\$ (12,603)	\$ 49,574	3.0%	\$ 1,444	
Capital	\$ 1,119,345	\$ 205,753	-81.6%	\$ 4,672,118	2170.7%	\$ 4,466,365	\$ 2,730,000	-41.6%	\$ (1,942,118)	CDRG Proj, Skate Park, ADA ramps, Currie Trail, 3rd Ave Bridge, Crown Park
Transfers to other funds	\$ 454,546	\$ 2,139,242	370.6%	\$ 1,462,073	-31.7%	\$ (677,169)	\$ 1,190,966	-18.5%	\$ (271,107)	Annex Building, Debt Service, Matching funds for NW 38th Ave
Total Real Estate Excise Tax Fund	\$ 1,580,680	\$ 2,405,729	52.2%	\$ 6,182,321	157.0%	\$ 3,776,593	\$ 3,970,540	-35.8%	\$ (2,211,781)	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Park Impact Fee Fund</b>										
Capital	\$ 3,715	\$ 2,213	-40.4%	\$ 539,751	24290.0%	\$ 537,538	\$ 300,000	-44.4%	\$ (239,751)	Wildlife League Prop, East Lake Trail, Parklands to Heritage Trail
Transfers to other funds	\$ 431,876	\$ 432,229	0.1%	\$ 713,580	65.1%	\$ 281,351	\$ 712,920	-0.1%	\$ (660)	Lacamas Lodge and North Shore Debt Service
Total Park Impact Fee Fund	\$ 435,591	\$ 434,442	-0.3%	\$ 1,253,331	188.5%	\$ 818,889	\$ 1,012,920	-19.2%	\$ (240,411)	
<b>Transportation Impact Fee Fund</b>										
Transfers to other funds	\$ 771,559	\$ 775,385	0.5%	\$ 1,171,063	51.0%	\$ 395,678	\$ 801,359	-31.6%	\$ (369,704)	Debt Service for Transportation and Matching for NW 38th Ave, Phase 3
Total Transportation Impact Fee Fund	\$ 771,559	\$ 775,385	0.5%	\$ 1,171,063	51.0%	\$ 395,678	\$ 801,359	-31.6%	\$ (369,704)	
<b>Fire Impact Fee Fund</b>										
Transfers to other funds	\$ -	\$ -	-	\$ -	-	\$ -	\$ 360,000	100.0%	\$ 360,000	Debt Service for Fire Truck
Total Fire Impact Fee Fund	\$ -	\$ -	-	\$ -	-	\$ -	\$ 360,000	100.0%	\$ 360,000	
<b>NW 38th Ave Phase 3 Construction</b>										
Capital	\$ -	\$ -	-	\$ -	-	\$ 766,000	\$ 513,000	-33.0%	\$ (253,000)	Design and Right of Way
Total NW 38th Ave Phase 3 Construction	\$ -	\$ -	-	\$ -	-	\$ 766,000	\$ 513,000	-33.0%	\$ (253,000)	
<b>Facilities Capital Fund</b>										
Capital	\$ 73,134	\$ 42,201	-42.3%	\$ 889,874	2008.7%	\$ 847,673	\$ 500,000	-43.8%	\$ (389,874)	City Hall Generator, Annex Building, Community Center and Library HVAC
Total Facilities Capital Fund	\$ 73,134	\$ 42,201	-42.3%	\$ 889,874	2008.7%	\$ 847,673	\$ 500,000	-43.8%	\$ (389,874)	
<b>Legacy Lands Project Fund</b>										
Capital	\$ 4,001,029	\$ 9,685,965	100.0%	\$ 500,000	-94.8%	\$ (9,185,965)				Land Acquisitions and Rehabilitation of Leadbetter House
Total Legacy Lands Project Fund	\$ 4,001,029	\$ 9,685,965	100.0%	\$ 500,000	-94.8%	\$ (9,185,965)				
<b>Lake And Everett Project Fund</b>										
Capital	\$ 892,322	\$ 6,150,000	589.2%	\$ 100,000	-98.4%	\$ (6,050,000)				Completion of the Lake and Everett Intersection
Total Lake and Everett Project Fund	\$ 892,322	\$ 6,150,000	589.2%	\$ 100,000	-98.4%	\$ (6,050,000)				
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Salaries and Benefits	\$ 521,020	\$ 678,915	30.3%	\$ 758,936	11.8%	\$ 80,021	\$ 783,752	3.3%	\$ 24,816	Seasonals
Supplies and Services	\$ 841,186	\$ 643,776	-23.5%	\$ 1,165,816	81.1%	\$ 522,040	\$ 1,183,974	1.6%	\$ 18,158	Hydroseeder, addtl maint activities
Intergovernmental	\$ 31,695	\$ 88,527	179.3%	\$ 67,023	-24.3%	\$ (21,504)	\$ 68,499	2.2%	\$ 1,476	DOE Permit
Capital	\$ 231,324	\$ 297,000	28.4%	\$ 885,750	198.2%	\$ 588,750	\$ 352,000	-60.3%	\$ (533,750)	Wetland Mitigation
Debt Service Payments	\$ 56,519	\$ 63,638	12.6%	\$ 60,037	100.0%	\$ (3,601)	\$ 59,871	-0.3%	\$ (166)	Wetland Mitigation Debt Service
Total Storm Water Fund	\$ 1,681,744	\$ 1,771,856	5.4%	\$ 2,937,562	65.8%	\$ 1,165,706	\$ 2,448,096	-16.7%	\$ (489,466)	
<b>Solid Waste Fund</b>										
Salaries and Benefits	\$ 481,085	\$ 472,328	-1.8%	\$ 502,081	6.3%	\$ 29,753	\$ 592,509	18.0%	\$ 90,428	New driver in 2021
Supplies and Services	\$ 1,808,177	\$ 1,950,206	7.9%	\$ 2,322,498	19.1%	\$ 372,292	\$ 2,409,166	3.7%	\$ 86,668	CDP 3 ERP System
Capital	\$ -	\$ -	-	\$ -	-	\$ 26,930	\$ 500,000	100.0%	\$ 500,000	CDP 47 New Truck
Intergovernmental	\$ 118,659	\$ 106,887	-9.9%	\$ 133,817	25.2%	\$ 26,930	\$ 136,855	2.3%	\$ 3,038	
Total Solid Waste Fund	\$ 2,407,921	\$ 2,529,421	5.0%	\$ 2,958,396	17.0%	\$ 428,975	\$ 3,638,530	6.1%	\$ 180,134	
<b>Water/Sewer Fund</b>										
Salaries and Benefits	\$ 2,502,883	\$ 2,580,360	3.1%	\$ 3,001,211	16.3%	\$ 420,851	\$ 3,087,151	2.9%	\$ 85,940	Open positions filled
Supplies and Services	\$ 4,293,168	\$ 4,085,969	-4.8%	\$ 5,309,894	30.0%	\$ 1,223,925	\$ 5,492,525	3.4%	\$ 182,631	CDP 3 ERP
Intergovernmental	\$ 646,669	\$ 498,501	-22.9%	\$ 538,131	7.9%	\$ 39,630	\$ 550,347	2.3%	\$ 12,216	
Capital	\$ 229,992	\$ 511,523	122.4%	\$ 1,967,500	284.6%	\$ 1,455,977	\$ 2,050,000		\$ 82,500	CDP 16 Trailer Mounted Attenuator
Debt Service Payments	\$ 4,512,371	\$ 4,771,517	5.7%	\$ 4,534,608	-5.0%	\$ (236,909)	\$ 5,604,034	23.6%	\$ 1,069,426	Debt Service Schedules
Transfers to other funds	\$ 2,155,918	\$ 1,503,729	-30.3%	\$ 731,347	-51.4%	\$ (772,382)	\$ 447,794	-38.8%	\$ (283,553)	Matching funds for CDBG
Total Water/Sewer Fund	\$ 14,341,001	\$ 13,951,599	-2.7%	\$ 16,082,691	15.3%	\$ 2,131,092	\$ 17,231,851	7.1%	\$ 1,149,160	
<b>W/S Capital Projects Fund</b>										
Capital	\$ 1,749,030	\$ 1,697,610	-2.9%	\$ 1,040,000	-38.7%	\$ (657,610)	\$ 425,000	-59.1%	\$ (615,000)	CDP 49,50,54,55,56
Total W/S Capital Projects	\$ 1,749,030	\$ 1,697,610	-2.9%	\$ 1,040,000	-38.7%	\$ (657,610)	\$ 425,000	-59.1%	\$ (615,000)	
<b>North Shore Sewer Construction Project</b>										
Capital	\$ 503,649	\$ 3,018,778	499.4%	\$ 100,000	-96.7%	\$ (2,918,778)			\$ (100,000)	Lacamas Creek Pump Station, WWTP Gravity Thickener Project
Total North Shore Construction	\$ 503,649	\$ 3,018,778	499.4%	\$ 100,000	-96.7%	\$ (2,918,778)	\$ -		\$ (100,000)	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>2019 Water Construction Projects</b>										
Capital	\$ 622,481	\$ 3,336,784	436.0%	\$ 4,630,000	38.8%	\$ 1,293,216	\$ 500,000	-89.2%	\$ (4,130,000)	GDP 48,51,52,53
Transfers to other funds	\$ 10,589,785		-100.0%							
Total 2019 Water Construction Projects	\$ 11,212,266	\$ 3,336,784	-70.2%	\$ 4,630,000	38.8%	\$ 1,293,216	\$ 500,000	-100.0%	\$ (4,130,000)	
<b>Water/Sewer Capital Reserve Fund</b>										
Transfers to other funds	\$ 255,143		-100.0%	\$ 1,365,000	100.0%	\$ 1,365,000		-100.0%	\$ (1,365,000)	GDP 48, 49
Total Water/Sewer Cap. Fund	\$ 255,143		-100.0%	\$ 1,365,000	100.0%	\$ 1,365,000		-100.0%	\$ (1,365,000)	
<b>Water/Sewer Bond Reserve Fund</b>										
Transfers to other funds	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
Total Water/Sewer Bond Res. Fund	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Salaries and Benefits	\$ 483,361	\$ 477,146	-1.3%	\$ 602,507	26.3%	\$ 125,361	\$ 615,431	2.1%	\$ 12,924	Mechanic FTE
Supplies and Services	\$ 524,771	\$ 562,831	7.3%	\$ 800,085	42.2%	\$ 237,254	\$ 629,005	-21.4%	\$ (171,080)	Improvements, Technology and Equipment
Capital	\$ 602,501	\$ 623,014	3.4%	\$ 346,992	-44.3%	\$ (276,022)	\$ 1,284,757	270.3%	\$ 937,765	Replacement Schedule
Total Equipment Rental Fund	\$ 1,610,633	\$ 1,662,991	3.3%	\$ 1,749,584	5.2%	\$ 86,593	\$ 2,529,193	44.6%	\$ 779,609	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Salary and Benefits	\$ 1,200	\$ 3,500	100.0%	\$ 3,328	-7.8%	\$ (272)	\$ 3,302	2.3%	\$ 74	
Transfers to other funds	\$ 376,040	\$ 71,763	-80.9%	\$ 81,898	14.1%	\$ 10,135	\$ 86,508	5.6%	\$ 4,610	
Total Firefighters's Pension Fund	\$ 377,240	\$ 75,263	-80.0%	\$ 85,126	13.1%	\$ 9,863	\$ 89,810	5.5%	\$ 4,684	
<b>Retiree Medical Benefits Fund</b>										
Salary and Benefits	\$ 139,375	\$ 127,589	-8.5%	\$ 127,583	0.0%	\$ (6)	\$ 130,942	2.6%	\$ 3,359	
Total Retiree Medical Fund	\$ 139,375	\$ 127,589	-8.5%	\$ 127,583	0.0%	\$ (6)	\$ 130,942	2.6%	\$ 3,359	
<b>LEOFF 1 Disability Board</b>										
Salary and Benefits	\$ 304,578	\$ 142,450	-53.2%	\$ 157,124	100.0%	\$ 14,674	\$ 166,551	6.0%	\$ 9,427	
Total LEOFF 1 Disability Fund	\$ 304,578	\$ 142,450	-53.2%	\$ 157,124	100.0%	\$ 14,674	\$ 166,551	6.0%	\$ 9,427	



City of Camas  
General Fund Expenditure Budget Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Legislative</b>										
Salaries and Benefits	\$ 163,512	\$ 166,334	1.7%	\$ 178,289	7.2%	\$ 11,955	\$ 182,211	2.2%	\$ 3,922	COVID-19 impact on temp staffing
Supplies and Services	\$ 15,157	\$ 4,850	-68.0%	\$ 14,134	191.4%	\$ 9,284	\$ 14,456	2.3%	\$ 322	COVID-19 impact travel & mtg exp
Total Legislative	\$ 178,669	\$ 171,184	-4.2%	\$ 192,423	12.4%	\$ 21,239	\$ 196,667	2.2%	\$ 4,244	
<b>Judicial</b>										
Salaries and Benefits	\$ 210,536	\$ 230,778	9.6%	\$ 241,783	4.8%	\$ 11,005	\$ 247,637	2.4%	\$ 5,854	New Ct Clerk hired in 2019
Supplies and Services	\$ 189,786	\$ 172,628	-9.0%	\$ 223,306	29.4%	\$ 50,678	\$ 158,375	-29.1%	\$ (64,931)	Security Upgrades delayed to 2021
Intergovernmental	\$ 95,808	\$ 91,842	-4.1%	\$ 93,517	1.8%	\$ 1,675	\$ 95,640	2.3%	\$ 2,123	County costs remain status quo
Total Judicial	\$ 496,130	\$ 495,248	-0.2%	\$ 558,606	12.8%	\$ 63,358	\$ 501,652	-10.2%	\$ (56,954)	
<b>Executive</b>										
Salaries and Benefits	\$ 315,694	\$ 337,454	6.9%	\$ 442,824	31.2%	\$ 105,370	\$ 457,114	3.2%	\$ 14,290	New Communications Director
Supplies and Services	\$ 52,006	\$ 118,161	127.2%	\$ 259,997	120.0%	\$ 141,836	\$ 95,380	-63.3%	\$ (164,617)	Comm Survey, Fac Study, Equity
Intergovernmental	\$ 16,651	\$ 4,221	-74.7%	\$ 21,562	410.8%	\$ 17,341	\$ 22,052	2.3%	\$ 490	Community Outreach
Total Executive	\$ 384,351	\$ 459,836	19.6%	\$ 724,383	57.5%	\$ 264,547	\$ 574,546	-20.7%	\$ (149,837)	
<b>Finance</b>										
Salaries and Benefits	\$ 1,156,364	\$ 1,176,059	1.7%	\$ 1,228,104	4.4%	\$ 52,045	\$ 1,252,768	2.0%	\$ 24,664	Staffing changes
Supplies and Services	\$ 219,310	\$ 222,769	1.6%	\$ 448,088	101.1%	\$ 225,319	\$ 668,845	49.3%	\$ 220,757	CDP 3 ERP
Intergovernmental	\$ 39,245	\$ 63,558	62.0%	\$ 65,234	2.6%	\$ 1,676	\$ 66,714	2.3%	\$ 1,480	State Auditor Increases
Total Finance	\$ 1,414,919	\$ 1,462,386	3.4%	\$ 1,741,426	19.1%	\$ 279,040	\$ 1,988,327	14.2%	\$ 246,901	
<b>Legal</b>										
Supplies and Services	\$ 145,837	\$ 126,409	-13.3%	\$ 168,040	32.9%	\$ 41,631	\$ 172,722	2.8%	\$ 4,682	Contract increases and travel
Total Legal	\$ 145,837	\$ 126,409	-13.3%	\$ 168,040	32.9%	\$ 41,631	\$ 172,722	2.8%	\$ 4,682	
<b>Human Resources</b>										
Salaries and Benefits	\$ 170,734	\$ 174,711	2.3%	\$ 279,638	60.1%	\$ 104,927	\$ 291,065	4.1%	\$ 11,427	Staff Allocation
Supplies and Services	\$ 15,756	\$ 57,674	266.0%	\$ 110,124	90.9%	\$ 52,450	\$ 112,624	2.3%	\$ 2,500	FML Placeholder
Total Human Resources	\$ 186,490	\$ 232,385	24.6%	\$ 389,762	67.7%	\$ 157,377	\$ 403,689	3.6%	\$ 13,927	
<b>Administrative Services</b>										
Salaries and Benefits	\$ 149,850	\$ 154,704	3.2%	\$ 159,780	3.3%	\$ 5,076	\$ 163,343	2.2%	\$ 3,563	
Supplies and Services	\$ 204,067	\$ 125,422	-38.5%	\$ 199,254	58.9%	\$ 73,832	\$ 203,778	2.3%	\$ 4,524	Retirement hold
Intergovernmental	\$ 56,800	\$ 42,447	-25.3%	\$ 63,655	50.0%	\$ 21,208	\$ 65,100	2.3%	\$ 1,445	
Total Administrative Services	\$ 410,717	\$ 322,573	-21.5%	\$ 422,689	31.0%	\$ 100,116	\$ 432,221	2.3%	\$ 9,532	
<b>Law Enforcement</b>										
Salaries and Benefits	\$ 4,478,192	\$ 4,842,498	8.1%	\$ 5,025,466	3.8%	\$ 182,968	\$ 5,110,964	1.7%	\$ 85,498	SRO & OT for Rec Clerk Support
Supplies and Services	\$ 629,225	\$ 617,058	-1.9%	\$ 766,706	24.3%	\$ 149,648	\$ 775,530	1.2%	\$ 8,824	New Vehicles rental rates
Intergovernmental	\$ 271,368	\$ 230,345	-15.1%	\$ 373,496	62.1%	\$ 143,151	\$ 396,839	6.2%	\$ 23,343	SWAT/CRESA Costs
Capital	\$ 57,962	\$ 174,300	\$	\$ -	100.0%	\$ (174,300)	\$ -	-100.0%	\$ -	
Total Law Enforcement	\$ 5,436,747	\$ 5,864,201	7.9%	\$ 6,165,668	5.1%	\$ 301,467	\$ 6,283,333	1.9%	\$ 117,665	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Detention and Correction</b>										
Salaries and Benefits	\$ 100,646	\$ 91,262	-9.3%	\$ 107,503	17.8%	\$ 16,241	\$ 110,328	2.6%	\$ 2,825	
Supplies and Services	\$ 54,143	\$ 56,134	3.7%	\$ 82,900	47.7%	\$ 26,766	\$ 84,779	2.3%	\$ 1,879	
Intergovernmental	\$ 141,184	\$ 274,288	94.3%	\$ 255,801	-6.7%	\$ (18,487)	\$ 261,607	2.3%	\$ 5,806	Jail Costs
Total Detention and Correction	\$ 295,973	\$ 421,684	42.5%	\$ 446,204	5.8%	\$ 24,520	\$ 456,714	2.4%	\$ 10,510	
<b>Information Services</b>										
Salaries and Benefits	\$ 547,945	\$ 558,364	1.9%	\$ 581,624	4.2%	\$ 23,260	\$ 595,167	2.3%	\$ 13,543	
Supplies and Services	\$ 239,671	\$ 278,887	16.4%	\$ 317,756	13.9%	\$ 38,869	\$ 324,968	2.3%	\$ 7,212	
Capital	\$ 27,987	\$ 50,000	100.0%	\$ 150,000	200.0%	\$ 100,000	\$ 50,000	-66.7%	\$ (100,000)	Phone System & Voicemail in 2021
Total Information Services	\$ 815,603	\$ 887,251	8.8%	\$ 1,049,380	18.3%	\$ 162,129	\$ 970,135	-7.6%	\$ (79,245)	
<b>Engineering</b>										
Salaries and Benefits	\$ 1,329,511	\$ 1,412,551	6.2%	\$ 1,630,801	15.5%	\$ 218,250	\$ 1,682,641	3.2%	\$ 51,840	Eng III, .5 Adm Support
Supplies and Services	\$ 110,556	\$ 82,730	-25.2%	\$ 191,150	131.1%	\$ 108,420	\$ 189,006	-1.1%	\$ (2,144)	Temps
Intergovernmental	\$ 21,721	\$ -	-	\$ -	-	\$ -	\$ -	-	\$ -	
Total Engineering	\$ 1,461,788	\$ 1,495,281	2.3%	\$ 1,821,951	21.8%	\$ 326,670	\$ 1,871,647	2.7%	\$ 49,696	
<b>Community Development</b>										
Salaries and Benefits	\$ 284,777	\$ 189,799	-33.4%	\$ 304,701	60.5%	\$ 114,902	\$ 314,405	3.2%	\$ 9,704	Fill vacant position
Supplies and Services	\$ 16,469	\$ 6,258	-62.0%	\$ 468,090	7379.9%	\$ 461,832	\$ 64,121	-86.3%	\$ (403,969)	CDP 3 ERP
Total Community Development	\$ 301,246	\$ 196,057	-34.9%	\$ 772,791	294.2%	\$ 576,734	\$ 378,526	-51.0%	\$ (394,265)	
<b>Planning</b>										
Salaries and Benefits	\$ 576,910	\$ 601,556	4.3%	\$ 617,742	2.7%	\$ 16,186	\$ 636,768	3.1%	\$ 19,026	
Supplies and Services	\$ 74,222	\$ 99,774	34.4%	\$ 424,571	325.5%	\$ 324,797	\$ 168,305	-60.4%	\$ (256,266)	ODP 8 Comp Plan
Intergovernmental	\$ 48,121	\$ 105,224	118.7%	\$ 107,634	2.3%	\$ 2,410	\$ 110,078	2.3%	\$ 2,444	
Total Planning	\$ 699,253	\$ 806,554	15.3%	\$ 1,149,947	42.6%	\$ 343,393	\$ 915,151	-20.4%	\$ (234,796)	
<b>Animal Control</b>										
Supplies and Services	\$ 140	\$ 512	265.7%	\$ 526	2.7%	\$ 14	\$ 538	2.3%	\$ 12	
Intergovernmental	\$ 108,018	\$ 103,127	-4.5%	\$ 128,000	24.1%	\$ 24,873	\$ 132,000	3.1%	\$ 4,000	New Humane Soc Contract
Total Animal Control	\$ 108,158	\$ 103,639	-4.2%	\$ 128,526	24.0%	\$ 24,887	\$ 132,538	3.1%	\$ 4,012	
<b>Parks and Recreation</b>										
Salaries and Benefits	\$ 437,922	\$ 417,895	-4.6%	\$ 460,698	10.2%	\$ 42,803	\$ 468,972	1.8%	\$ 8,274	
Supplies and Services	\$ 376,302	\$ 198,934	-47.1%	\$ 484,269	143.4%	\$ 285,335	\$ 346,829	-28.4%	\$ (137,440)	Parks Comp Plan
Total Parks and Recreation	\$ 814,224	\$ 616,829	-24.2%	\$ 944,967	53.2%	\$ 328,138	\$ 815,801	-13.7%	\$ (129,166)	
<b>Parks Maintenance</b>										
Salaries and Benefits	\$ 550,874	\$ 763,368	38.6%	\$ 833,695	9.2%	\$ 70,327	\$ 858,307	3.0%	\$ 24,612	ODP 5 Maint Worker
Supplies and Services	\$ 459,988	\$ 404,064	-12.2%	\$ 668,586	65.5%	\$ 264,522	\$ 627,514	-6.1%	\$ (41,072)	ODP 12 Hydroseeder, CDP Tennis Crt
Intergovernmental	\$ -	\$ 10,006	100.0%	\$ 15,410	54.0%	\$ 5,404	\$ 15,759	2.3%	\$ 349	
Capital	\$ 324,436	\$ 20,000	-93.8%	\$ 125,000	525.0%	\$ 105,000	\$ 399,000	219.2%	\$ 274,000	CDP 33, CDP 34, CDP 35
Total Parks Maintenance	\$ 1,335,298	\$ 1,197,438	-10.3%	\$ 1,642,691	37.2%	\$ 445,253	\$ 1,900,580	15.7%	\$ 257,889	



	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
<b>Building</b>										
Salaries and Benefits	\$ 648,084	\$ 684,230	5.6%	\$ 716,929	4.8%	\$ 32,699	\$ 732,974	2.2%	\$ 16,045	
Supplies and Services	\$ 38,943	\$ 50,358	49.9%	\$ 63,789	9.3%	\$ 5,431	\$ 65,237	2.3%	\$ 1,448	Vehicle in 2019
Capital	\$ 21,721	\$ -	-100.0%							
<b>Total Building</b>	<b>\$ 708,748</b>	<b>\$ 742,588</b>	<b>4.8%</b>	<b>\$ 780,718</b>	<b>5.1%</b>	<b>\$ 38,130</b>	<b>\$ 798,211</b>	<b>2.2%</b>	<b>\$ 17,493</b>	
<b>Central Services</b>										
Salaries and Benefits	\$ 95,565	\$ 116,433	21.8%	\$ 201,164	72.8%	\$ 84,731	\$ 204,820	1.8%	\$ 3,656	ODP 2 Maint Worker and ReClass
Supplies and Services	\$ 146,132	\$ 136,056	-6.9%	\$ 181,428	33.3%	\$ 45,372	\$ 185,547	2.3%	\$ 4,119	Facilities Condition Assessment
Vehicle				\$ 25,000	100.0%	\$ 25,000		-100.0%	\$ (25,000)	ODP 2 Truck
<b>Total Central Services</b>	<b>\$ 241,697</b>	<b>\$ 252,489</b>	<b>4.5%</b>	<b>\$ 407,592</b>	<b>61.4%</b>	<b>\$ 155,103</b>	<b>\$ 390,367</b>	<b>-4.2%</b>	<b>\$ (17,225)</b>	
<b>Library</b>										
Salaries and Benefits	\$ 1,205,308	\$ 1,198,173	-0.6%	\$ 1,294,008	8.0%	\$ 95,835	\$ 1,335,031	3.2%	\$ 41,023	Positions filled
Supplies and Services	\$ 351,647	\$ 420,930	19.7%	\$ 605,532	43.9%	\$ 184,602	\$ 563,845	-6.9%	\$ (41,687)	Repairs, Sec Sys, ODP 7
Capital	\$ 154,752	\$ 161,126	0.0%	\$ 161,205	0.0%	\$ 79	\$ 164,864	2.3%	\$ 3,659	
<b>Total Library</b>	<b>\$ 1,711,707</b>	<b>\$ 1,780,229</b>	<b>4.0%</b>	<b>\$ 2,060,745</b>	<b>15.8%</b>	<b>\$ 280,516</b>	<b>\$ 2,063,740</b>	<b>0.1%</b>	<b>\$ 2,995</b>	
<b>Support to Other Funds</b>										
Transfers to Other Funds	\$ 6,697,685	\$ 6,698,365	0.0%	\$ 7,184,509	7.3%	\$ 486,144	\$ 6,966,042	-3.0%	\$ (218,467)	Firefighters, SCBAs, Truck, Amb
<b>Total Support to Other Funds</b>	<b>\$ 6,697,685</b>	<b>\$ 6,698,365</b>	<b>0.0%</b>	<b>\$ 7,184,509</b>	<b>7.3%</b>	<b>\$ 486,144</b>	<b>\$ 6,966,042</b>	<b>-3.0%</b>	<b>\$ (218,467)</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 23,845,240</b>	<b>\$ 24,332,626</b>	<b>2.0%</b>	<b>\$ 28,753,018</b>	<b>18.2%</b>	<b>\$ 4,420,392</b>	<b>\$ 28,212,609</b>	<b>-1.9%</b>	<b>\$ (540,409)</b>	



# City of Camas 2021-2022 Revenue Budget

Fund	Taxes	Licenses & Permits	Inter-governmental Revenue	Charges For Services	Fines & Forfeits	Misc. Revenue	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	Total
<b>General Government Operations</b>										
<b>General Fund</b>	\$ 39,621,845	\$ 1,672,194	\$ 1,297,596	\$ 9,862,182	\$ 360,095	\$ 701,659	\$ -	\$ -	\$ 10,095,317	\$ 63,610,888
<b>Special Revenue</b>										
Street Fund			1,271,219	-	-	78,832		5,793,746	1,514,261	8,658,058
Tree Fund						611			15,508	16,119
Camas/Washougal Fire and EMS	4,863,226	146,676	2,580	10,848,759	35,380	87,480	-	7,576,120	3,915,306	27,475,527
Lodging Tax	25,166					1,659			27,245	54,070
Cemetery				119,608		1,519		400,000	115,547	636,674
<b>Sub Total</b>	<b>4,888,392</b>	<b>146,676</b>	<b>1,273,799</b>	<b>10,968,367</b>	<b>35,380</b>	<b>170,101</b>	<b>-</b>	<b>13,769,866</b>	<b>5,587,867</b>	<b>36,840,448</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service	-								10,838	10,838
Limited G.O. Bond Debt Service								4,862,421	-	4,862,421
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,862,421</b>	<b>10,838</b>	<b>4,873,259</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital	4,417,714		5,072,118			517,767		160,000	6,862,137	17,029,736
Park Impact Fee Capital				3,262,352		184,969			4,567,847	8,015,168
Transportation Impact Fee Capital				4,032,260		106,764			2,888,262	7,027,286
Fire Impact Fee				523,899		47,498			1,070,078	1,641,475
NW 38th Ave Phase 3 Construction			813,000					466,000	403,540	1,682,540
Facilities Capital Fund						20,000	100,000	1,389,874	58,281	1,448,155
Legacy Lands Project									532,812	532,812
Lake and Everett Construction									-	100,000
<b>Sub Total</b>	<b>4,417,714</b>	<b>-</b>	<b>5,885,118</b>	<b>7,818,511</b>	<b>-</b>	<b>876,998</b>	<b>100,000</b>	<b>2,015,874</b>	<b>16,382,957</b>	<b>37,497,172</b>
<b>Enterprise</b>										
Storm Water Utility				3,819,107		149,896			2,712,762	6,681,765
City Solid Waste				6,316,204		155,596			3,199,962	9,671,762
Water-Sewer				28,883,802		715,584			11,576,004	41,175,390
Water-Sewer Capital Projects								1,465,000	-	1,465,000
North Shore Sewer Construction Project									100,000	100,000
2019 Water Construction Projects								925,000	8,553,816	9,478,816
Water-Sewer Capital Reserve				12,861,565		232,983			12,406,817	25,501,365
Water-Sewer Bond Reserve						68,088			1,713,107	1,781,195
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,880,678</b>	<b>-</b>	<b>1,322,147</b>	<b>-</b>	<b>2,390,000</b>	<b>40,262,468</b>	<b>95,855,293</b>
<b>Internal Support</b>										
Equipment Rental				3,537,049		55,869			2,453,721	6,046,639
<b>Reserves</b>										
Firefighter's Pension						74,221			1,385,870	1,460,091
Retiree Medical								257,718	42,976	300,694
LEOFF 1 Disability Board								323,675	446,266	769,941
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,221</b>	<b>-</b>	<b>581,393</b>	<b>1,875,112</b>	<b>2,530,726</b>
<b>Total</b>	<b>\$ 48,927,951</b>	<b>\$ 1,818,870</b>	<b>\$ 8,456,513</b>	<b>\$ 84,066,787</b>	<b>\$ 395,475</b>	<b>\$ 3,200,995</b>	<b>\$ 100,000</b>	<b>\$ 23,619,554</b>	<b>\$ 76,668,280</b>	<b>\$ 247,254,425</b>

# City of Camas 2021-2022 Expenditure Budget

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-governmental Services/Taxes	Interfund Transfers	Debt Services	Capital Outlay	Total	Ending Fund Balance
<b>General Government Operations</b>										
General Fund	\$ 20,396,020	\$ 8,553,244	\$ 963,530	\$ 9,537,112	\$ 2,290,098	\$ 14,035,726	\$ -	\$ 1,075,069	\$ 56,850,799	\$ 6,760,089
<b>Special Revenue</b>										
Street Fund	1,128,434	520,519	154,162	2,317,073	77,882	376,599		2,184,496	6,759,165	1,898,892
Tree Fund									-	16,119
Camas/Washougal Fire and EMS	15,243,120	5,115,441	850,427	2,802,362	345,783	82,721		850,000	25,289,854	2,185,674
Lodging Tax				20,000					20,000	34,070
Cemetery	171,371	82,769	43,934	196,223					494,297	142,377
<b>Sub Total</b>	<b>16,542,925</b>	<b>5,718,729</b>	<b>1,048,523</b>	<b>5,335,658</b>	<b>423,665</b>	<b>459,320</b>	<b>-</b>	<b>3,034,496</b>	<b>32,563,316</b>	<b>4,277,132</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service							4,862,421		4,862,421	10,838
Limited G.O. Bond Debt Service										-
<b>Sub Total</b>							<b>4,862,421</b>		<b>4,862,421</b>	<b>10,838</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital				97,704		2,653,039		7,402,118	10,152,861	6,876,875
Park Impact Fee Capital						1,426,500		839,751	2,266,251	5,748,917
Transportation Impact Fee Capital						1,972,422			1,972,422	5,054,864
Fire Impact Fee						360,000			360,000	1,281,475
NW 38th Ave Phase 3 Construction								1,279,000	1,279,000	403,540
Facilities Capital Fund								1,389,874	1,389,874	-
Legacy Lands Project								500,000	500,000	52,812
Lake and Everett Construction								100,000	100,000	-
<b>Sub Total</b>				<b>97,704</b>		<b>6,411,961</b>		<b>11,510,743</b>	<b>18,020,408</b>	<b>19,418,483</b>
<b>Enterprise</b>										
Storm Water Utility	1,009,991	532,697	77,019	2,272,771	135,522		119,908	1,237,750	5,385,658	1,296,107
City Solid Waste	739,636	354,954	99,264	4,632,400	270,672			500,000	6,596,926	3,074,836
Water-Sewer	4,199,777	1,888,585	1,844,149	8,958,270	1,088,478	1,179,141	10,138,642	4,017,500	33,314,542	7,860,848
Water-Sewer Capital Projects								1,465,000	1,465,000	-
North Shore Sewer Construction Project								100,000	100,000	-
2019 Water Construction Projects						1,365,000		5,130,000	5,130,000	4,348,816
Water-Sewer Capital Reserve									1,365,000	24,136,365
Water-Sewer Bond Reserve										1,781,195
<b>Sub Total</b>	<b>5,949,404</b>	<b>2,776,236</b>	<b>2,020,432</b>	<b>15,863,441</b>	<b>1,494,672</b>	<b>2,544,141</b>	<b>10,258,550</b>	<b>12,450,250</b>	<b>53,357,126</b>	<b>42,498,167</b>
<b>Internal Support</b>										
Equipment Rental	864,937	353,001	561,518	867,572				1,631,749	4,278,777	1,767,862
<b>Reserves</b>										
Firefighter's Pension		6,530				168,406			174,936	1,285,155
Retiree Medical		258,525							258,525	42,169
LEOFF 1 Disability Board		323,675							323,675	446,266
<b>Sub Total</b>		<b>588,730</b>				<b>168,406</b>			<b>757,136</b>	<b>1,773,590</b>
<b>Total</b>	<b>\$ 43,753,286</b>	<b>17,989,940</b>	<b>4,594,003</b>	<b>31,701,487</b>	<b>4,208,435</b>	<b>23,619,554</b>	<b>15,120,971</b>	<b>29,702,307</b>	<b>170,689,983</b>	<b>76,017,726</b>

# City of Camas 2021-2022 Biennial Budget

## FTE Employees by Service Area and Department

### Community Services

#### Library

Library Director	LIB.FTE.01
Tech & Collections Manager	LIB.FTE.02
Program & Outreach Coord	LIB.FTE.03
Circulation Service Specialist	LIB.FTE.04
Library Support Assistant	LIB.FTE.11
<i>Library Associate</i>	<i>LIB.FTE.06</i>
Library Associate	LIB.FTE.07
Library Associate	LIB.FTE.08
<i>Library Associate</i>	<i>LIB.FTE.12</i>
Library Associate	LIB.FTE.13
Library Associate	LIB.FTE.14
Library Aide	LIB.PTE.12
Library Aide	LIB.PTE.13
Library Aide	LIB.PTE.14
Library Aide	LIB.PTE.15
<i>Library Aide</i>	<i>LIB.PTE.16</i>
<i>Library Aide</i>	<i>LIB.PTE.17</i>
<i>Library Aide</i>	<i>LIB.PTE.18</i>
Sub Library Associate	LIB.TMP.19
Sub Library Associate	LIB.TMP.20
Sub Library Associate	LIB.TMP.22
Sub Library Associate	LIB.TMP.27
Sub Library Associate	LIB.TMP.26
Sub Aide	LIB.TMP.21
Sub Aide	LIB.TMP.23
Sub Aide	LIB.TMP.24
Sub Aide	LIB.TMP.25

#### Parks and Recreation

Parks & Rec Director	PNR.FTE.01
Rec Coordinator	PNR.FTE.03
Rec Coordinator	PNR.PTE.04
Rec Facilities Coordinator	PNR.FTE.02
Recreation Leader	PNR.TMP.05
<i>Recreation Leader</i>	<i>PNR.TMP.06</i>
Recreation Leader	PNR.TMP.07
Recreation Leader	PNR.TMP.08
Recreation Leader	PNR.TMP.09
Recreation Leader	PNR.TMP.10
Recreation Leader	PNR.TMP.11
Recreation Leader	PNR.TMP.12
Recreation Leader	PNR.TMP.13

Recreation Leader	PNR.TMP.14
<i>Recreation Leader</i>	<i>PNR.TMP.15</i>
<i>Recreation Leader</i>	<i>PNR.TMP.16</i>
Recreation Aide	PNR.TMP.17
Recreation Aide	PNR.TMP.18
Recreation Aide	PNR.TMP.19

## General Government

### Administration

City Administrator	EXE.FTE.02
Admin Services Director	ADM.FTE.01
Communications Director	EXE.FTE.03
Information Tech Director	TEC.FTE.01
IT Systems Analyst/Programmer	TEC.FTE.04
IT Network Administrator	TEC.FTE.02
IT Support Specialist	TEC.FTE.03
Admin Asst/Deputy City Clerk	ADM.FTE.02
Human Resources Assistant	HRS.FTE.01
Administrative Support Asst II	ADM.FTE.03
Student Intern - Legislative	LEG.INT.08
Student Intern - IT	TEC.INT.05

### Finance

Finance Director	FIN.FTE.01
Assistant Finance Director	FIN.FTE.13
Accountant	FIN.FTE.03
Financial Analyst	FIN.FTE.04
<i>Accounting Assistant</i>	<i>FIN.FTE.05</i>
Accounting Assistant	FIN.FTE.11
Accounting Assistant	FIN.FTE.12
Financial Assistant	FIN.FTE.07
Financial Assistant	FIN.FTE.08
Financial Assistant	FIN.FTE.09
<i>Student Intern-Finance</i>	<i>FIN.INT.10</i>

## Infrastructure

### Community Development

Community Development Director	CDV.FTE.01
Planning Manager	PLN.FTE.01
Building Official	BLD.FTE.01
Project Manager	ENG.FTE.03
Sr Planner	PLN.FTE.02
Sr Planner	PLN.FTE.03
Engineer II	ENG.FTE.07
Plans Examiner	BLD.FTE.04
Plans Examiner	BLD.FTE.05
Engineer I	ENG.FTE.10



Sr Engineering Tech	ENG.FTE.11
Building Inspector I	BLD.FTE.02
Building Inspector I	BLD.FTE.03
Engineering Tech	ENG.FTE.12
Assistant Planner	PLN.FTE.04
Sr Permit Tech	BLD.FTE.06
<i>Permit Tech</i>	<i>BLD. PTE.08</i>
Permit Tech	BLD.FTE.07
<i>Planning Intern</i>	<i>PLN.INT.06</i>

## Public Works

Public Works Director	WSW.FTE.01
Engineering Manager	ENG.FTE.01
Utilities Manager	WSW.FTE.02
Public Works Op Supervisor	STR.FTE.01
Project Manager	ENG.FTE.02
Operations Supervisor - WWTP	WWT.FTE.01
<i>Operations Supervisor W/S</i>	WSW.FTE.03
Engineer III	ENG.FTE.04
Engineer II	ENG.FTE.05
Lead WW Treatment Plant Operator	WWT.FTE.09
Lead Mechanic	ERR.FTE.02
WW Treatment Plant Operator	WWT.FTE.02
WW Treatment Plant Operator	WWT.FTE.03
WW Treatment Plant Operator	WWT.FTE.04
WW Treatment Plant Operator	WWT.FTE.05
WW Treatment Plant Operator	WWT.FTE.06
WW Treatment Plant Operator	WWT.FTE.07
Lead Utility Mtc Worker	WSW.FTE.05
Lead Maintenance Worker	STM.FTE.04
Lead Maintenance Worker	STR.FTE.02
Lead Grounds Worker	PMT.FTE.01
Water Supply Operator	WSW.FTE.06
Engineer I	ENG.FTE.08
Engineer I	ENG.FTE.09
Lead Sanitation Worker	SAN.FTE.01
Sewer Maintenance Worker	WSW.FTE.20
Mechanic	ERR.FTE.03
Mechanic	ERR.FTE.04
<i>Mechanic</i>	ERR.FTE.05
Sr Utility Mtc Worker	WSW.FTE.07
Sr Utility Mtc Worker	WSW.FTE.08
Senior Maintenance Worker	STM.FTE.05
Sr Maintenance Worker	STR.FTE.04
Sr Grounds Worker	PMT.FTE.02
Sr Grounds Worker	CEM.FTE.01
Facilities Op Specialist	CSV.FTE.01
Sr Admin Support Asst	ENG.FTE.13

Sr Admin Support Asst	ERR.FTE.01
Sr Admin Support Asst	WSW.FTE.04
Utility Mtc Worker II	WSW.FTE.10
Utility Mtc Worker II	WSW.FTE.11
Sanitation Worker	SAN.FTE.02
Sanitation Worker	SAN.FTE.03
Sanitation Worker	SAN.FTE.04
<i>Sanitation Worker</i>	
Maintenance Worker II	STM.FTE.03
Maintenance Worker II	STR.FTE.05
Maintenance Worker II	STR.FTE.06
Grounds Worker II	PMT.FTE.08
<i>Utility Mtc Worker I</i>	WSW.FTE.12
Utility Mtc Worker I	WSW.FTE.13
Utility Mtc Worker I	WSW.FTE.14
Utility Mtc Worker I	WSW.FTE.15
Utility Mtc Worker I	WSW.FTE.16
Utility Mtc Worker I	WSW.FTE.17
<i>Utility Mtc Worker I</i>	WSW.FTE.18
<i>Utility Mtc Worker I</i>	WSW.FTE.19
Maintenance Worker I	STM.FTE.02
Maintencane Worker I	STR.FTE.03
<i>Maintenance Worker I</i>	STR.FTE.07
Maintenance Worker I	STR.FTE.08
Grounds Worker I	PMT.FTE.04
Grounds Worker I	PMT.FTE.05
Grounds Worker I	PMT.FTE.06
Grounds Worker I	PMT.FTE.07
<i>Grounds Worker I</i>	
<i>Facilities Maintenance Worker</i>	
<i>Admin Support Asst</i>	ENG.PTE.14
Custodial Aide	ERR.PTE.06
Temp Engineering Technician	ENG.TMP.17
Temp Engineering Technician	ENG.TMP.18
Student Intern - Engineering	ENG.INT.15
Student Intern - Engineering	ENG.INT.16

## Public Safety

### Fire and EMS

Fire Chief	EMS.FTE.01
Div Chief of Emerg Med Service	EMS.FTE.02
Div Chief Fire Marshal	FIR.FTE.05
Battalion Chief	FIR.FTE.02
Battalion Chief	FIR.FTE.03
Battalion Chief	FIR.FTE.04
Battalion Chief	FIR.FTE.48



Fire Captain/Paramedic	FIR.FTE.13
<i>Fire Captain/Paramedic</i>	FIR.FTE.14
Fire Captain/Paramedic	FIR.FTE.15
Fire Captain/Paramedic	FIR.FTE.16
Fire Captain/Paramedic	FIR.FTE.17
Fire Captain/Paramedic	FIR.FTE.46
Deputy Fire Marshal	FIR.FTE.06
Deputy Fire Marshal	FIR.FTE.07
Fire Captain	FIR.FTE.10
Fire Captain	FIR.FTE.11
Fire Captain	FIR.FTE.39
Firefighter/Paramedic	EMS.FTE.04
Firefighter/Paramedic	EMS.FTE.05
Firefighter/Paramedic	EMS.FTE.06
Firefighter/Paramedic	EMS.FTE.07
Firefighter/Paramedic	EMS.FTE.08
Firefighter/Paramedic	EMS.FTE.09
Firefighter/Paramedic	EMS.FTE.10
Firefighter/Paramedic	EMS.FTE.11
Firefighter/Paramedic	EMS.FTE.12
Firefighter/Paramedic	EMS.FTE.13
Firefighter/Paramedic	EMS.FTE.14
Firefighter/Paramedic	EMS.FTE.15
Firefighter/Paramedic	EMS.FTE.16
Firefighter/Paramedic	EMS.FTE.17
Firefighter/Paramedic	EMS.FTE.18
Firefighter/Paramedic	EMS.FTE.19
Firefighter/Paramedic	EMS.FTE.20
Firefighter/Paramedic	FIR.FTE.18
Firefighter/Paramedic	FIR.FTE.19
Firefighter/Paramedic	FIR.FTE.20
Firefighter/Paramedic	FIR.FTE.21
Firefighter/Paramedic	FIR.FTE.22
Firefighter/Paramedic	FIR.FTE.23
Firefighter/Paramedic	FIR.FTE.24
Firefighter/Paramedic	FIR.FTE.32
Firefighter/Paramedic	FIR.FTE.38
Firefighter/Paramedic	FIR.FTE.40
Firefighter/Paramedic	FIR.FTE.41
Firefighter/Paramedic	FIR.FTE.42
Firefighter/Paramedic	FIR.FTE.43
Firefighter/Paramedic	FIR.FTE.44
Firefighter/Paramedic	FIR.FTE.45
Firefighter/Paramedic	FIR.FTE.47
<i>Firefighter/Paramedic</i>	
<i>Firefighter/Paramedic</i>	
<i>Firefighter/Paramedic</i>	

*Firefighter/Paramedic*

Firefighter	FIR.FTE.26
Firefighter	FIR.FTE.28
Firefighter	FIR.FTE.29
Firefighter	FIR.FTE.30
Firefighter	FIR.FTE.31
Firefighter	FIR.FTE.33
Firefighter	FIR.FTE.36
Firefighter	FIR.FTE.37
Sr Admin Support Asst	EMS.FTE.03
Administrative Support Asst II	FIR.FTE.08

## Police

Police Chief	POL.FTE.01
Police Captain	POL.FTE.02
Police Sergeant	POL.FTE.03
Police Sergeant	POL.FTE.04
Police Sergeant	POL.FTE.05
Police Sergeant	POL.FTE.06
Police Sergeant	POL.FTE.07
Police Sergeant	POL.FTE.08
Police Officer	POL.FTE.09
Police Officer	POL.FTE.10
Police Officer	POL.FTE.11
Police Officer	POL.FTE.12
Police Officer	POL.FTE.13
Police Officer	POL.FTE.14
Police Officer - SRO	POL.FTE.15
Police Officer	POL.FTE.16
Police Officer - SRO	POL.FTE.17
Police Officer	POL.FTE.18
Police Officer	POL.FTE.19
Police Officer	POL.FTE.20
Police Officer	POL.FTE.21
Police Officer	POL.FTE.22
Police Officer	POL.FTE.23
Police Officer	POL.FTE.24
Police Officer	POL.FTE.25
Police Officer	POL.FTE.30
Police Officer	POL.FTE.31
Police Officer	POL.FTE.32
Police Officer	POL.FTE.33
<i>Police Officer</i>	POL.FTE.34
Code Enforcement	POL.FTE.26
Lead Police Records Clerk	POL.FTE.27
Police Records Clerk/Disp II	POL.FTE.28
Police Records Clerk/Disp II	POL.FTE.29
Police Records Clerk/Disp II	POL.PTE.35

Offender Crew Leader	DNC.PTE.01
Offender Crew Leader	DNC.PTE.02
Parking Enforcement	POL.PTE.36
Sub Records Clerk	POL.TMP.34
<i>Sub Offender Crew Leader</i>	DNC.TMP.03

Municipal Court

Court Security Officer	MCT.PTE.02
Lead Court Clerk	MCT.FTE.01
Court Clerk	MCT.FTE.02