



2015-2016

Budget

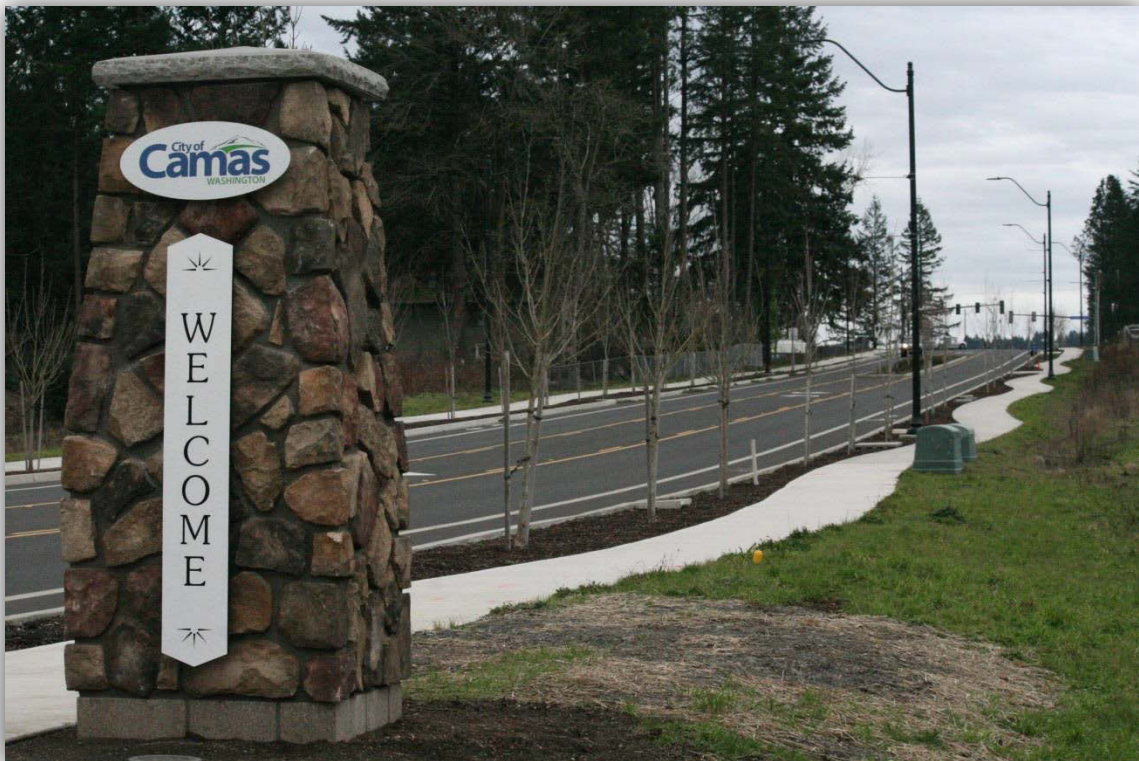


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City of
Camas
Budget

2015-
2016

**I. Overview:
The Budget in
Summary**

Budget Message

Dear Council Members, Citizens, and Staff:

I am pleased to present the City's first Biennial Budget for 2015-2016. This budget reflects the Council's goals along with the ongoing services our citizens have come to expect.

Explanation of the Budget Document

The budget document incorporates the Mayor's and City Council's 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 itself was built in a new process from prior years by building upon a baseline budget with decision packages which Mayor and City Council carefully considered.

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 high-tech companies include Wafer Tech, Sharp Microelectronics, and Sharp Labs of America, Linear Technologies, and Underwriters Laboratories. These companies welcomed the newest neighbor Fisher Investments which is growing a campus and drawing new residents to the City.

The economy in Camas has improved in 2013-2014 and the momentum is expected to accelerate into 2015-2016. New construction in housing continues to grow annually with an anticipated 160-245 new homes set to be constructed. Home ownership appears to be in new homes for new residents coming into the community due to companies such as Fisher Investments and retirees. The City's proximity to the City of Portland, Oregon and the Portland International Airport enhance the marketability of homes in Camas. In addition, Camas prides itself for supporting education and recreational opportunities for its community.

To meet growing demand, the City of Camas approved new residential zoning in the annexed land north of Lacamas Lake as well as some commercial and industrial land. The City anticipates this area to drive most of the housing growth of the City. New infrastructure for the north-end of Lacamas Lake will be a priority over the next several years.

Commercial activity has improved with store fronts in Historic Downtown Camas filled for the most part. First Friday events continue to draw large crowds. New and expanding businesses have included new restaurants, retail, and services. New commercial developments are anticipated for 2015-2016 which will increase new construction and sales tax for the city. These developments are primarily near the City's nearly completed construction of 38th Avenue. This project converted a county road into a major city arterial, increasing traffic flow to major corporate businesses and open land to commercial development.

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 2015-2016, the City has \$24 million in capital projects, the four largest include:

Project	Timing	Funding	Number of Jobs	Benefit for the City
544 Pressure Zone Project Water Treatment Facility	Project started in 2013 and to be completed in 2015	Public Works Trust Fund Loan to be repaid with water rates	50	Allows for development and growth for the City
STEP Bypass Line	Project started in 2014 to be completed in 2015	Public Works Trust Fund Loan to be repaid with sewer rates	20	Provides essential infrastructure to support growth in the northern part of the City
Water Reservoir	Project to be completed in 2016	Public Works Trust Fund Loan to be repaid with water rates	30	Increases storage capacity for the City
Street Lighting LED Project	Project to be completed in 2015	Department of Commerce grant, Clark Public Utilities Incentive and Limited General Obligation bonds	10	Replaces all city owned street lights with LED bulbs with energy and maintenance savings payback in 18 years

Revenue Forecast

Housing projections have a direct impact on three major sources of funds for the City: property taxes, sales tax and real estate excise tax. Property taxes collections are increasing in the near term with the growth of new construction and assessed values slowly returning which are lowering tax rates. Sales tax that is generated from the new home construction may increase modestly, with more robust growth coming from increasing commercial activity and City capital projects. Real estate excise tax is projected to remain low as it is tied to the sales price of the home as well as volume of sales. Commercial activity seems to be slowly returning and unemployment is improving as well. As a result, the economy is growing at a modest rate and the forecast for these revenues is anticipated to increase 9% in 2015 and 5% in 2016.

Population growth in the City of Camas has averaged approximately 4% annually since 1999. Even during the economic downturn, the City of Camas continued to steadily grow 1.5% to 3.3% annually. The City staff is projecting a conservative 3% annual growth for 2015-2016. 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 decline is support from Federal and State shared revenues. The City anticipates further declines of over 5% annually from revenues such as federal grants for public safety and state shared revenues such as criminal justice revenue sharing. This is an area the City continues to work toward restoring especially with increasing unfunded mandates from both the Federal and State governments.

Budget assumptions could change or modifications may be required to the 2015-2016 budget if any of the following occur:

- Housing market slowed
- Additional retail
- Grant funding awarded
- Policy changes regarding revenues

Changes for the 2015-2016 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. The Mayor's Recommended Budget document was updated to become the official Final Budget document upon City Council approval.

The 2014 Budget changed from this practice 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 2013 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 Decision Packages were evaluated 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.

The City opted for the biennial budget this budget cycle. 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 make a decision by ordinance adopted at least six months before the biennium can start and the biennium must start on an odd numbered year. The Camas City Council elected to utilize this budget process by approving Ordinance No. 2708 on June 16, 2014 with the first biennium to start in 2015.

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.

Financial Policy Decisions

In changing the budget process and with improved revenues, staff presented City Council with new policy decisions which relate to budget. With improvement to the economy under way, the City Council had the capacity in the 2015-2016 budget to realign the budget for longer term sustainability. Staff discussed a number of strategies with the City Council opting for four strategies:

- Continue to realign Operating and Capital Budgets

- Formulate a Baseline Budget
- Refine Cost Allocation Methodology
- Use Decision Packages as a tool to shape policy decisions

Council elected to utilize these strategies in the respective order listed above. It is important to first ensure money is spent wisely and efficiently for core services. This required clearly demonstrating what is needed for operating the City and the baseline budget for supporting those core City Services. The staff refined cost allocation models to ensure costs were accurately captured and appropriately allocated. Finally, decision packages allowed Council to focus budget discussions not on what required service delivery but rather how to enhance service delivery or provide additional services.

Realign Operating and Capital Budgets In the prior budget cycles, revenues sources were stretched thin to fund core services. Some revenues which historically were reserved for capital projects were appropriated to fund operating costs. The 2011 Legislature through HB 1953 allowed cities to use real estate excise tax for operations and maintenance of existing capital projects as long as no more than 35% of the available funds were used. This law does sunset on December 31, 2016. The City utilized this revenue source for 2013. With adequate projected funding in the 2014 Budget, this funding was utilized only for capital projects again.

In prior years, the City did not segregate capital projects from operating funds except for the very large projects. This practice made it difficult for the City in analyzing operating trends. In looking at historical trends, capital projects in funds such as the General Fund or Street Fund would have large variances between years due to capital projects embedded in that year's budget both from revenue as well as expenditures. In the 2015-2016 Budget, major capital projects especially projects requiring multiple sources of funds and/or debt funding are in the City's Capital Projects Fund or placed in separate distinct capital projects funds such as Friberg Street Construction Fund. The exception to this policy is the projects associated with utility funds. These projects are included in the respective utility fund.

The City made an effort in the 2015-2016 Budget to identify future operating costs impacts for each of the approved capital projects. It is a second year attempt with the goal for the next budget cycle to enhance these projections and provide more uniformity in the projections.

Formulate a Baseline Budget Staff performed an historical analysis of historical actual expenditures over a four year period to determine the base budget required to support a department. The baseline was then adjusted for one-time expenditures in prior years. This new baseline also required some realignment of departments such as Administrative Services Department assuming the Other Government Department as well as a realignment of staff whose time was split between different functions. For some departments, the baseline allowed the department to consolidate programs and line items to better represent current functions and responsibilities.

Once the historical baseline was determined, salaries and benefits were adjusted for contract increases and benefit provider projections. The supplies and services were then adjusted for inflation projections.

Refine Cost Allocation Methodology Staff in tandem with formulating the Baseline, revisited cost allocation models such as the Indirect Costing Model and the Equipment Rental and Replacement Model. The goal was to ensure the rates were as accurate and stable as possible before incorporating the new rates into the Baseline Budget. In prior years, rates were adjusted and City Council adopted the rates. During the economic downturn, it was difficult for some departments to absorb large increases in rates. To avoid these large fluctuations, the City revisited the models to ensure methodologies

would preclude large fluctuations and provide for more stability for the departments by incorporating current and projected future rates into the Biennial Baseline Budget.

Use Decision Packages as a tool to shape policy decisions The Mayor’s Recommended Budget to City Council provided 35 operating decision packages and 35 capital decision packages. These decision packages were designed to provide the City Council the request in its entirety, which means if a position was requested, it included not only salary and benefits but other items the position may require such as computer, uniforms, vehicle and equipment. The package also would provide any possible revenue offsets or cost avoidances. It also included if a capital project, any future operating impacts. This format provided City Council with an ability to receive a full picture of the impact of the decision and to be able to sort the decisions with their priorities for the City.

2015-2016 City Goals and Priorities

During the City Council workshops, priorities were developed to guide staff in formulating the 2015-2016 Budget. The 2015-2016 Budget reflects the improving economic environment as well as anticipating the needs as a result of the growth. The City Council and staff recognized the need to make prudent financial decisions based upon revenues which may or may not continue at current growth rates. The City began a process in the summer of 2014, themes were formed and utilized when evaluating decision packages to go to City Council as well as for finalizing the budget. The themes became the City of Camas Budget Goals:

- Restoration – finding ways to restore staffing or address deferred maintenance
- Strategic Investment – items that help the City move ahead in an efficient and effective way both financially and in providing better service
- Compliance – ensuring not only the City is in compliance with RCWs and administrative law but with professional best practices.

These goals then translated into the Budget priorities. These priorities included the following:

City of Camas Budget Goals	Budget Priorities
<i>Restoration</i>	Decisions regarding the 2015-2016 Budget were to ensure that restoration of service delivery and preservation in capital were made. <ul style="list-style-type: none"> - Reinstatement of Police Officer, Plans Examiner, Administrative Assistant - Additional Training for Fire and EMS staff - Ongoing maintenance and repair for Water/Sewer
<i>Strategic Investment</i>	Invest strategically into projects that will help the City work more effectively and efficiently or will provide for enhanced revenue options. These projects include: <ul style="list-style-type: none"> - Replacing aging technology - Hire Information Systems Analyst - Hire seasonal help for athletic fields
<i>Compliance</i>	Ensure key compliance issues are addressed: <ul style="list-style-type: none"> - Safety and Capacity Study for Streets - NPDES Permit – Consultant Contract - Reallocation of Staff

City Staffing

The City of Camas 2015-2016 budget reflects efforts to restore staffing as well as to keep up with increasing demands. The City matched the increase in ongoing revenue, with the priority in hiring staff in departments in which operational issues were pressing either from compliance or volume. In cases, when the revenue was maybe growth driven and possibly not sustainable, the City opted for seasonal help.

Department	Position Change	Position Change Description
Police	1	Police Officer restored a vacancy since 2007. This position will enable the Police Department to operate with two full patrol squads of 10 members each.
Information Services	1	Information Systems Analyst position to assist with workload and new technology demands.
Fire and EMS	1	Administrative Assistant for the Fire Marshal's Office is a reinstated position for a Washougal position which has been vacant and temporarily filled.
Building	1	Plans Examiner/Building Inspector is to reinstate a position from 2008 and will assist the Building Department with the growing number of building permits.
Water/Sewer/Storm Drainage	1	Administrative Support Assistant I to assist staff with backflow administration, contract management, and new purchasing requirements.

Budget Highlights

The City of Camas budget is broken down by fund and department. Each of these sections outlines the budget highlights and new initiatives for 2015-2016. Some of the key programs or projects funded in 2015-2016 include:

- Position changes as described above
- Sustainable street maintenance program
- Replace aging police equipment and technology
- Ongoing repair and maintenance plans for Parks
- Studies to help guide future infrastructure needs
- Investment in technology both from computers as well as training

Capital projects scheduled for design and/or construction during 2015-2016 include:

- STEP Sewer Bypass Line
- 544 Pressure Zone Project – Water Treatment Facility
- Street Lighting LED Project
- NW 6th and Norwood Project
- NW Brady Road
- Water Reservoir
- Various repair and replacement projects in utilities, parks and streets

Core Services

The 2015-2016 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. These services will assure a safe, economically viable place to live and work while continuing to ensure the quality of life the citizens of Camas expect. The 2015-2016 Budget continues to support the City's role to sustain a set of core services across future budget cycles as we continue to accommodate current and future growth.

To continue the essential services reinforced with recent budget cycles, the 2015-2016 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 services risk management, and the City Clerk's services.
- Public Safety includes police, fire protection and the justice system.
- 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, auditing, utility billing, budgeting, and payroll, for all departments and funds.

The 2015-2016 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.

Summary

In conclusion, the City of Camas is in a growth period which will bring many exciting and new challenges. The City will continue to bring its citizens essential and enhanced services from our street preservation program to public safety, from our parks maintenance to our clean drinking water and from our first responders to our library resources. Our City has a lot of to offer its citizens and our community support is greatly appreciated. This biennial budget reflects the values of this community.

The City will continue to invest strategically with resources for capital assets. The City will continue to work with community to grow in a planned strategic manner that honors our heritage as well as welcomes the new and exciting opportunities to come.

In closing, a 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 what it is – it is the Camas Way.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Scott Higgins".

Scott Higgins
Mayor

Reader's Guide to the Budget

The City of Camas Budget document can be difficult to understand for those not familiar with city budget language and the budget creation process. Therefore the Reader's Guide to the Budget was developed to assist the readers at all levels of budget familiarity, to make the document more meaningful and informative. The following is a brief description of the contents of each section of the budget.

Section 1: Introduction – The Budget in Brief

This section contains an overview of the budget. It includes:

- The Mayor's message which highlights key elements of the budget
- The budget creation process which explains the steps involved in the preparation and administration of the budget
- Overall revenue and expenditure. These are graphs and tables which summarize the resources and expenses associated with each fund followed by a Summary of Staffing Position table and graph.

Section 2: Department Budgets

The Department Budgets include sub-sections by fund. Each Department Budget contains the following:

Purpose – The purpose of department or focus of the department is described.

Key Accomplishments for 2014 – Each department itemized a small list of key accomplishments

Level of Service – This section describes the level of service the department is projected to provide given the funding level provided in the budget.

Goals and New Initiatives – This section discusses what departments want to achieve in 2015-2016.

Future Trends and Issues – This section describes what the department projects are areas to address in 2015-2016 as well as potential funding needs.

Performance Measurements – This table illustrates the department's ability to meet demands with current resources.

Organizational chart – This chart is specific to the department.

Budget – This section will show historical actual from 2011-2014 and the appropriated 2015-2016 budget.

Section 3: Statistics and Glossary

This section explains how the City of Camas is organized and operates. It contains a list of City officials, Boards and Commissions, the form of government etc. This is followed by a section explaining who does what in providing local services as well as a section containing various economic and demographic data about the City.

This section also has various statistical data on the City followed by a glossary of budget terms and acronyms so that those people less familiar with various government budgeting or financial terms can better understand.

City's 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 this document 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 four 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 (000-099) 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 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.

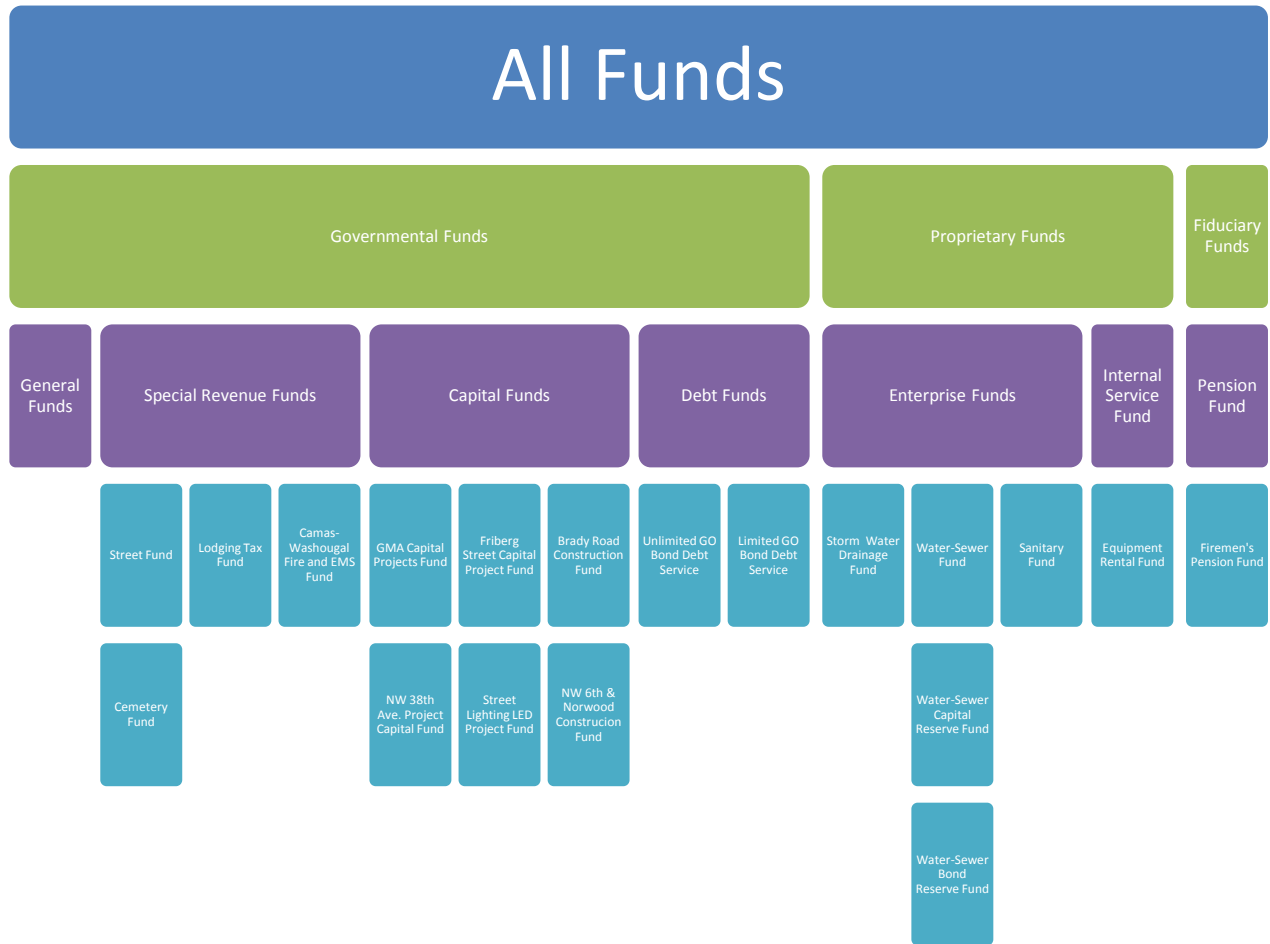
Capital Project Funds (300-399) Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

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 Sanitary.

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:



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 #	Revenue Accounts
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 and 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, 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 purchased for consumption or resale. Includes office and operating supplies, small tools and equipment, etc.
40	Services	Amounts paid for services other than personnel which 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	Intergovernmental 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 preparation and demolishing buildings, fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.
70/80	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:

Transaction	Exception
Modified Accrual – Governmental Funds	
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 fund available
Accrual Basis – Propriety Funds	
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.
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 issue and discount costs	Considered to be expended when paid not capitalized and amortized over the life of the bonds.

Revenue Assumptions

Revenue forecasting sets the stage for the budget process. The City of Camas developed a preliminary revenue forecast in June-July preceding the adoption of the 2015-2016 Budget in December. This forecast was updated and revisited at different points in the budget process. The City is anticipating continued growth experienced in 2014 to continue and accelerate into the 2015-2016 biennium. The City Council will be revisiting the updates to the forecast quarterly through the biennium in order to adjust the 2015-2016 Budget if necessary.

The primary revenues for operating the City are property taxes and sales tax. The primary revenues for capital are real estate excise tax, utility service development charges and impact fees. The operating revenues are fairly stable for the City of Camas whereas the capital revenues are development driven. As a result, the City is anticipating a continued increase in revenue available for capital in 2015-2016.

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 30th or two equal installments on April 30th and October 31st. 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. For several years, the City's net effective tax rate has 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 has 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. These two increases in property taxes were absorbed in the assessed value increase resulting in a tax rate at \$3.59 per \$1,000. In 2015, the assessed value increased by 10.9% which again lowered property tax rates to \$3.40 per \$1,000. The 2015 revenue impact to the City's General Fund is an increase of 4.6% in property taxes over 2014 or an additional \$456,000.

Sales tax has stable core component which provides the second largest revenue source for the City of Camas. The other component is contingent upon construction which can be variable year to year. The sales tax which was derived from residential construction was replaced in 2008 with additional commercial development and City capital projects. In 2015-2016 Budget, housing construction will again contribute to sales tax along with \$25 million in capital projects the City will have underway.

Sales taxes are 8.2% of goods purchased in the City of Camas. The sales tax is collected by local businesses and transmitted to 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 increase over 20% in 2015 to \$ 2,821,294 then moderate to approximately 8% growth in 2016. In 2015, the City anticipates infrastructure and commercial development to begin on five different projects and the City has a large number of residential lots ready for construction.

The other revenues were 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 grow by 23% in 2015 and decline by approximately 7% in 2016. 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 3% 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 1.8%.

Grant revenue on the other hand is expected to decline by approximately 5% in 2015 and possibly increase again by 7%.

Capital Revenues

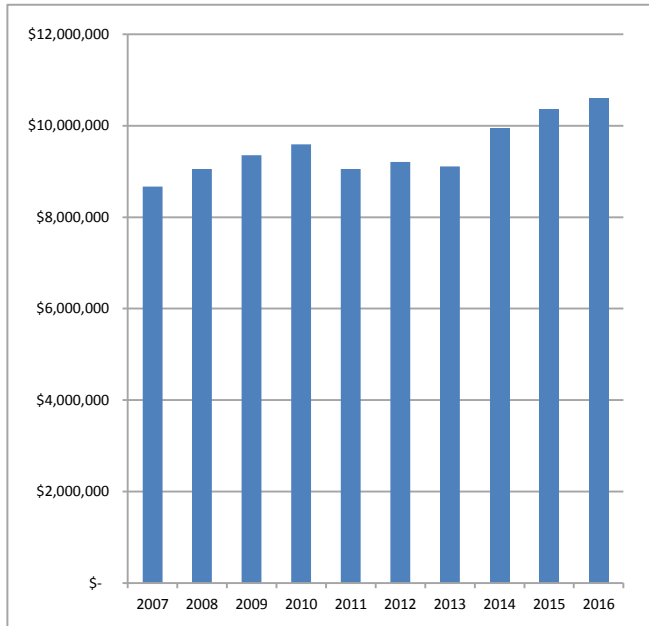
Real Estate Excise Tax (REET) is levied on property sales. The revenue is split by law for two purposes; capital projects identified in the CIP and capital tied specifically to growth. REET income is anticipated to decrease modestly in 2015 as property sales grow in the City but prices growing more slowly. Approximately 80% of REET transactions are tied to re-sales and 20% is tied to new construction. Since both sides of the real estate market are impacted by home prices, the REET forecast shows a decrease of 17% in 2015 to \$453,000. 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. It is the City's intention to revisit the current rates in impact fees to ensure the rates are sufficient for current projects in the City's Capital Improvement Plan in 2015. If rates prove insufficient, a rate increase would be available for City Council's consideration.

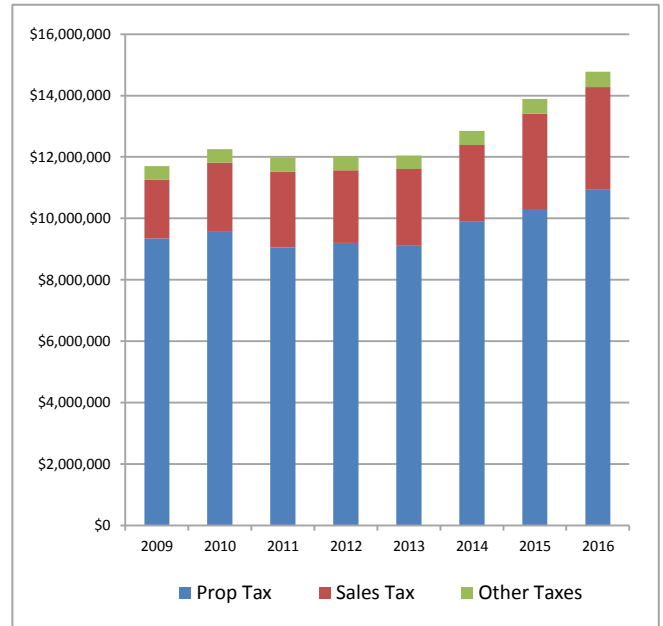
Impact fees are collected for parks, fire and transportation. There are number of developer credits remaining in the market in which developers can purchase credits on the outside market at a discount and use these credits to pay for permitting activity in the City. As a result, collections for impact fees have been volatile across the different types of impact fees. Transportation did not track housing development due to the use of credits, in 2014 collection of fees decreased by 34%. Yet Park Impact Fees increased 33% in 2014 are expected to do the same in 2015. Fire Impact Fees are not tracking housing growth due to sprinkler credits. This policy will be revisited in 2015. In addition, City Council may consider a "sunset" provision for future use of credits.

Service Development Charges (SDCs) are collected for water, sewer and storm drainage with the same growth trend as impact fees anticipated with SDCs. In 2015, the revenue collected for SDCs is anticipated to increase in pace with anticipated 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.

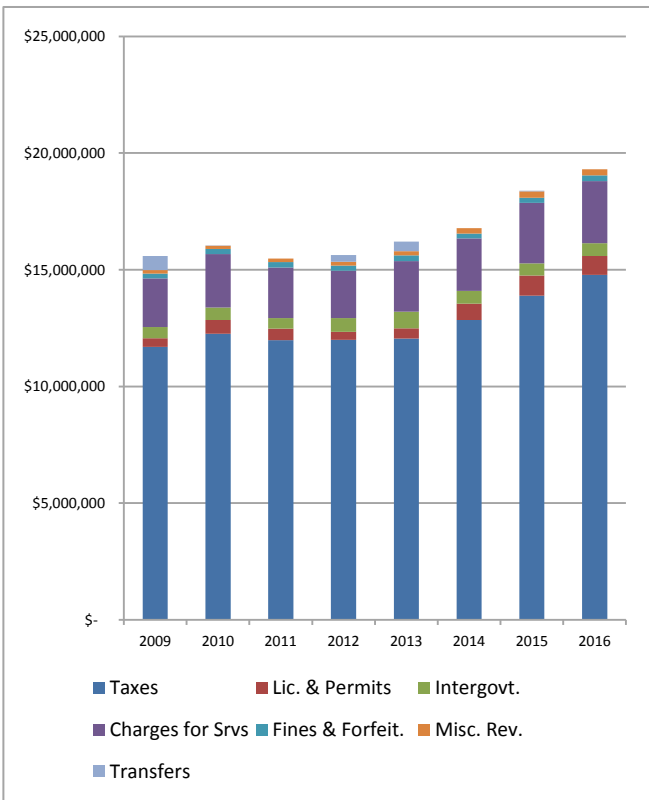
Property Tax Projections



Tax Projections



General Fund Revenue Projections



Real Estate Excise Tax Projections



The Budget Process

In Washington State, city government fiscal years are the same as the calendar year, running January 1st through December 31st. Municipal government fiscal years do not coincide with the fiscal years of the state government (July 1st- June 30th) or the federal government (October 1st-September 30th).

In Washington State, cities have the option to budget for two years or 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.

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 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 Preparation Timeline

Date	Budget Work Element
May-June	Preliminary Revenue Forecast is prepared for the five year financial model.
Mid-Summer	Department discuss goals and potential needs for the budget with the City Administrator.
June	Council Study Session on Budget Priorities
July	City Administrator and Finance Director send a budget message and kick-off to departments with expectations for revenues and budget guidelines.
July	Finance prepares labor and other fixed costs items such as transfers, indirects and insurance on the budget preparation sheet which are sent to departments.
Late August	Departments submit budget requests to Finance. Review of each submittal scheduled with department heads, City Administrator and Finance Director.
Early September	Draft revenue and expenditure budget submitted to the City Administrator with the updated five year financial model.
Mid-September	Departmental meetings set up with City Administrator. The City Administrator and the Finance Director work with the Mayor to develop the Recommended Budget.
Late September	All final changes and revenue estimate revisions are made and a Recommended Budget document is prepared.
Early October	Mayor's Recommended Budget is presented to City Council.
Late October	Budget Review by City Council and the Finance Committee.
Early November	Mayor's Proposed Budget is submitted to City Council including public hearings.
Mid-November	City Council completes review and directs any changes to be made.
Early December	Final Budget is adopted.
May of the Second Year	Budget cycle repeats.

Budget Summary

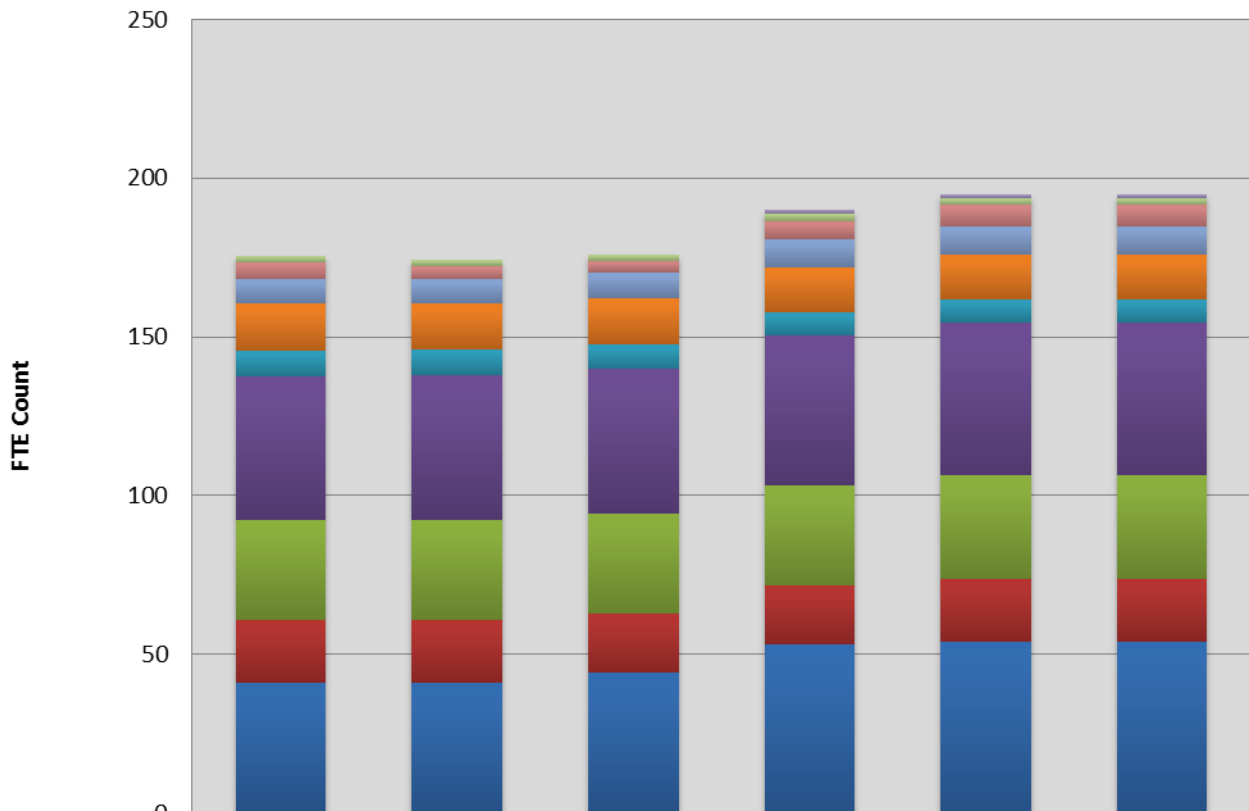
City of Camas Final Budget for 2015-2016

Fund	Projected Beginning Fund Balance	2015-2016 Revenues	2015-2016 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 3,654,656	\$ 37,688,373	\$ 38,322,346	\$ 3,020,683	\$ (633,973)
City Street	\$ 459,382	\$ 4,584,389	\$ 4,561,819	\$ 481,952	\$ 22,570
C/W Fire and EMS	\$ 342,640	\$ 16,951,011	\$ 16,544,415	\$ 749,236	\$ 406,596
Lodging Tax	\$ 16,316	\$ 14,454	\$ 29,000	\$ 1,770	\$ (14,546)
Cemetery	\$ 48,195	\$ 293,675	\$ 301,319	\$ 40,551	\$ (7,644)
Unlimited G.O. Bond Debt Service	\$ 30,073	\$ 1,250,000	\$ 1,244,774	\$ 35,299	\$ 5,226
Limited G.O. Bond Debt Service	\$ -	\$ 1,659,706	\$ 1,659,706	\$ -	\$ -
GMA Capital Projects	\$ 1,478,122	\$ 4,631,508	\$ 4,663,477	\$ 1,446,153	\$ (31,969)
NW 38th Ave. Construction	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ -
Friberg/Strunk Street Construction	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
Brady Road Construction	\$ -	\$ 1,478,000	\$ 1,478,000	\$ -	\$ -
NW 6th & Norwood Construction	\$ -	\$ 1,900,000	\$ 1,900,000	\$ -	\$ -
Street Lighting LED Project	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -
Storm Water Drainage Utility	\$ 1,223,203	\$ 2,430,844	\$ 2,438,657	\$ 1,215,390	\$ (7,813)
City Sanitary	\$ 1,113,853	\$ 4,390,634	\$ 3,398,805	\$ 2,105,682	\$ 991,829
Water-Sewer	\$ 3,876,529	\$ 30,260,810	\$ 32,436,850	\$ 1,700,489	\$ (2,176,040)
Water-Sewer Capital Reserve	\$ 2,265,886	\$ 2,867,399	\$ -	\$ 5,133,285	\$ 2,867,399
Water-Sewer Bond Reserve	\$ 904,846	\$ 2,000	\$ -	\$ 906,846	\$ 2,000
Equipment Rental	\$ 1,702,166	\$ 3,686,590	\$ 3,067,733	\$ 2,321,023	\$ 618,857
Firemen's Pension	\$ 2,578,901	\$ 117,217	\$ 32,441	\$ 2,663,677	\$ 84,776
Total City Budget 2015-2016	\$ 19,694,767	\$ 117,906,610	\$ 115,779,342	\$ 21,822,035	\$ 2,127,268

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 1/1/2015	\$ 3,654,656	\$ 866,533	\$ 30,073	\$ 1,478,122	\$ 9,384,317	\$ 1,702,166	\$ 2,578,901	\$ 19,694,767
Revenues								
Taxes	\$ 28,667,071	\$ 2,506,449	\$ 1,250,000	\$ 1,832,110				\$ 34,255,630
Licenses and Permits	\$ 1,677,743							\$ 1,677,743
Intergovernmental	\$ 1,063,504	\$ 862,985		\$ 2,328,000	\$ 178,000			\$ 4,432,489
Charges for Services	\$ 5,259,581	\$ 8,530,932		\$ 1,659,711	\$ 28,926,864	\$ 3,661,567		\$ 48,038,655
Fines and Forfeitures	\$ 458,680	\$ 27,143						\$ 485,823
Miscellaneous Revenue	\$ 534,794	\$ 28,837		\$ 32,687	\$ 446,823	\$ 25,023	\$ 117,217	\$ 1,185,381
Non-Revenues	\$ -			\$ 5,400,000	\$ 10,400,000			\$ 15,800,000
Transfers	\$ 27,000	\$ 9,887,183	\$ 1,659,706	\$ 457,000				\$ 12,030,889
Total Revenue	\$ 37,688,373	\$ 21,843,529	\$ 2,909,706	\$ 11,709,508	\$ 39,951,687	\$ 3,686,590	\$ 117,217	\$ 117,906,610
Total Available Resources	\$ 41,343,029	\$ 22,710,062	\$ 2,939,779	\$ 13,187,630	\$ 49,336,004	\$ 5,388,756	\$ 2,696,118	\$ 137,601,377
Expenditures								
Salaries and Benefits	\$ 21,186,191	\$ 14,863,455			\$ 5,678,618	\$ 843,217	\$ 32,441	\$ 42,603,922
Supplies and Services	\$ 4,919,830	\$ 4,227,823		\$ 564,771	\$ 12,378,530	\$ 1,044,563		\$ 23,135,517
Intergovernmental	\$ 1,910,164	\$ 643,459			\$ 1,117,990			\$ 3,671,613
Capital	\$ 391,978	\$ 1,642,519		\$ 9,490,000	\$ 12,478,000	\$ 1,179,953		\$ 25,182,450
Debt Service		\$ 59,297	\$ 2,904,480		\$ 6,191,174			\$ 9,154,951
Transfers	\$ 9,914,183			\$ 1,686,706	\$ 430,000		\$ -	\$ 12,030,889
Total Expenditures	\$ 38,322,346	\$ 21,436,553	\$ 2,904,480	\$ 11,741,477	\$ 38,274,312	\$ 3,067,733	\$ 32,441	\$ 115,779,342
Estimated Ending Fund Balance	\$ 3,020,683	\$ 1,273,509	\$ 35,299	\$ 1,446,153	\$ 11,061,692	\$ 2,321,023	\$ 2,663,677	\$ 21,822,035
Total Expenditures and Reserve Balance	\$ 41,343,029	\$ 22,710,062	\$ 2,939,779	\$ 13,187,630	\$ 49,336,004	\$ 5,388,756	\$ 2,696,118	\$ 137,601,377

Summary of Staff Positions Regular Full-Time Equivalents (FTE) Positions



	2011	2012	2013	2014	2015	2016
Judicial				1	1	1
Executive	2	2	2	2.4	2.4	2.4
Adm Srv	5	4	4	5.6	6.6	6.6
Finance	7.8	7.8	7.8	9	9	9
Library	15.1	14.4	14.8	14.3	14.3	14.3
Parks & Rec	8.1	8.2	7.5	7.1	7.1	7.1
Public Works	45.1	45.6	45.6	47.1	48.1	48.1
Police	31.4	31.5	31.5	31.5	32.5	32.5
Comm Dev	19.8	19.8	18.8	18.8	19.8	19.8
Fire	41	41	44	53	54	54

2015-2016 Summary of Budgeted Revenue by Fund

Fund	Taxes	Licenses & Permits	Inter- governmental Revenue	Charges For Services
General Government Operations				
General Fund	\$ 28,667,071	\$ 1,677,743	\$ 1,063,504	\$ 5,259,581
Special Revenue				
Street Fund			862,985	
Camas/Washougal Fire and EMS	2,492,266			8,433,981
Lodging Tax	14,183			
Cemetery				96,951
Sub Total	2,506,449	-	862,985	8,530,932
Debt Service				
Unlimited G.O. Bond Debt Service	1,250,000			
Limited G.O. Bond Debt Service				
Sub Total	1,250,000	-	-	-
Capital Projects				
GMA Capital Projects	1,832,110		650,000	1,659,711
NW 38th Ave. Construction				
Friberg/Strunk Street Construction				
Brady Road Construction			978,000	
NW 6th & Norwood Construction				
Street Lighting LED Project			700,000	
Sub Total	1,832,110	-	2,328,000	1,659,711
Enterprise				
Storm Drainage Fund			-	2,412,809
Sanitary Fund				4,372,070
Water/Sewer Fund			178,000	19,299,920
Water-Sewer Capital Reserve				2,842,065
Water-Sewer Bond Reserve				
Sub Total	-	-	178,000	28,926,864
Internal Support				
Equipment Rental				3,661,567
Reserves				
Firemen's Pension				
Total	\$ 34,255,630	\$ 1,677,743	\$ 4,432,489	\$ 48,038,655

City of Camas Budget | 2015-2016

Fines & Forfeits	Misc. Revenue	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	Total
\$ 458,680	\$ 534,794	\$ _____	\$ 27,000	\$ 3,654,656	\$ 41,343,029
	23,768		3,697,636	459,382	5,043,771
27,143	4,412	-	5,993,209	342,640	17,293,651
	271			16,316	30,770
	386		196,338	48,195	341,870
27,143	28,837	-	9,887,183	866,533	22,710,062
				30,073	1,280,073
			1,659,706	-	1,659,706
-	-	-	1,659,706	30,073	2,939,779
	32,687		457,000	1,478,122	6,109,630
		700,000		-	700,000
		500,000	-	-	500,000
		500,000		-	1,478,000
		1,900,000		-	1,900,000
		1,800,000		-	2,500,000
-	32,687	5,400,000	457,000	1,478,122	13,187,630
	18,035		-	1,223,203	3,654,047
	18,564			1,113,853	5,504,487
	382,890	10,400,000	-	3,876,529	34,137,339
	25,334	-	-	2,265,886	5,133,285
	2,000			904,846	906,846
-	446,823	10,400,000	-	9,384,317	49,336,004
	25,023			1,702,166	5,388,756
	117,217			2,578,901	2,696,118
\$ 485,823	\$ 1,185,381	\$ 15,800,000	\$ 12,030,889	\$ 19,694,767	\$ 137,601,377

2015-2016 Summary of Budgeted Expenditures by Fund

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges
General Government Operations				
General Fund	\$ 15,154,686	\$ 6,031,505	\$ 779,959	\$ 4,139,872
Special Revenue				
Street Fund	753,006	312,907	277,430	1,190,730
Camas/Washougal Fire and EMS	10,234,431	3,399,805	626,312	1,340,690
Lodging Tax				29,000
Cemetery	113,056	50,246	9,582	128,435
Sub Total	11,100,493	3,762,958	913,324	2,688,855
Debt Service				
Unlimited G.O. Bond Debt Service				
Limited G.O. Bond Debt Service				
Sub Total				
Capital Projects				
GMA Capital Projects				564,771
NW 38th Ave. Construction				
Friberg/Strunk Street Construction				
Brady Road Construction				
NW 6th & Norwood Construction				
Street Lighting LED Project				
Sub Total	-	-	-	564,771
Enterprise				
Storm Drainage Fund	599,557	143,319	41,468	964,009
Sanitary Fund	469,137	235,431	94,833	2,404,820
Water/Sewer Fund	2,980,928	1,250,246	2,108,597	6,764,803
Water-Sewer Capital Reserve				
Water-Sewer Bond Reserve				
Sub Total	4,049,622	1,628,996	2,244,898	10,133,632
Internal Support				
Equipment Rental	616,456	226,761	719,981	325,582
Reserves				
Firemen's Pension		32,441		
Total	\$ 30,921,257	11,682,661	4,658,162	17,852,712

City of Camas Budget | 2015-2016

Inter-governmental Services/Taxes	Interfund Transfers	Debt Services	Capital Outlay	Total	Ending Fund Balance
\$ 1,910,164	\$ 9,914,183	\$ -	\$ 391,977	\$ 38,322,346	\$ 3,020,683
668,659			1,359,088	4,561,820	481,952
600,446		59,296	283,434	16,544,414	749,236
				29,000	1,770
				301,319	40,551
1,269,105	-	59,296	1,642,522	21,436,553	1,273,508
		1,244,774		1,244,774	35,299
		1,659,706		1,659,706	-
		2,904,480		2,904,480	35,299
	1,686,706		2,412,000	4,663,477	1,446,153
			700,000	700,000	-
			500,000	500,000	-
			1,478,000	1,478,000	-
			1,900,000	1,900,000	-
			2,500,000	2,500,000	-
-	1,686,706	-	9,490,000	11,741,477	1,446,153
95,304			595,000	2,438,657	1,215,390
194,584				3,398,805	2,105,682
828,102	430,000	6,191,174	11,883,000	32,436,850	1,700,489
				-	5,133,285
					906,846
1,117,990	430,000	6,191,174	12,478,000	38,274,312	11,061,692
			1,179,953	3,068,733	2,320,023
				32,441	2,663,677
<u>4,297,259</u>	<u>12,030,889</u>	<u>9,154,950</u>	<u>25,182,452</u>	<u>115,780,342</u>	<u>21,821,035</u>

Summary of Revenue by Type for all funds

All Funds and Reserves	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	6 Year Growth
Utility Rates	\$ 12,555,393	\$ 12,548,270	\$ 13,003,696	\$ 13,727,340	\$ 12,814,888	\$ 13,269,911	5.7%
Property Taxes	\$ 10,894,411	\$ 10,726,912	\$ 10,895,590	\$ 11,762,474	\$ 12,162,104	\$ 12,817,933	17.7%
Long-term Financing	\$ 5,405,809	\$ 2,991,262	\$ 5,374,806	\$ 4,676,542	\$ 15,800,000		n/a
Federal & State Grants	\$ 3,822,360	\$ 909,726	\$ 4,946,405	\$ 8,390,494	\$ 1,469,432	\$ 1,061,432	-72.2%
Sales and Use Tax	\$ 2,467,139	\$ 2,359,908	\$ 2,502,001	\$ 2,485,780	\$ 3,109,699	\$ 3,346,073	35.6%
Interfund Transfers	\$ 2,121,210	\$ 2,332,215	\$ 3,253,979	\$ 5,882,970	\$ 6,029,646	\$ 6,001,243	n/a
Charges for Services	\$ 1,794,749	\$ 1,664,579	\$ 1,797,468	\$ 2,578,027	\$ 2,496,783	\$ 2,549,111	42.0%
Indirect Costing	\$ 1,363,483	\$ 1,324,429	\$ 1,341,290	\$ 1,260,640	\$ 1,387,434	\$ 1,459,663	7.1%
Other Taxes	\$ 1,137,510	\$ 1,285,056	\$ 1,383,689	\$ 1,559,528	\$ 1,387,604	\$ 1,432,217	25.9%
Impact Fees and SDCs	\$ 1,116,651	\$ 790,856	\$ 1,366,506	\$ 1,897,314	\$ 2,210,003	\$ 2,291,773	105.2%
Equipment Rental	\$ 1,026,409	\$ 1,029,713	\$ 1,240,308	\$ 1,780,310	\$ 1,771,440	\$ 1,890,127	84.1%
Interlocal Agmt. Revenue	\$ 922,642	\$ 812,909	\$ 762,218	\$ 1,831,235	\$ 2,914,319	\$ 2,983,203	223.3%
Intergovernmental Revenues	\$ 841,837	\$ 909,703	\$ 854,640	\$ 956,016	\$ 923,673	\$ 977,952	16.2%
Licenses and Permits	\$ 490,944	\$ 336,991	\$ 443,867	\$ 701,712	\$ 868,583	\$ 809,160	64.8%
Other Miscellaneous	\$ 314,205	\$ 534,886	\$ 308,231	\$ 587,039	\$ 261,535	\$ 265,626	-15.5%
Rental Income	\$ 311,881	\$ 308,007	\$ 156,821	\$ 251,248	\$ 181,929	\$ 186,947	-40.1%
Fines and Forfeitures	\$ 244,396	\$ 242,682	\$ 265,154	\$ 218,334	\$ 238,499	\$ 247,324	1.2%
Interest Earnings	\$ 67,954	\$ 42,527	\$ 20,834	\$ 142,649	\$ 141,760	\$ 147,584	117.2%
Use of Fund Balance	\$ 80,519	\$ 1,436,415	\$ 3,849,639	\$ 2,207,800	\$ 2,341,322	\$ 758,486	n/a
Total	\$ 46,979,502	\$ 42,587,046	\$ 53,767,142	\$ 62,897,452	\$ 68,510,653	\$ 52,495,765	

Summary of Expenditures by Type for all funds

All Funds and Reserves	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	6 Year Growth
Salaries & Wages	\$ 12,393,012	\$ 12,712,680	\$ 12,743,060	\$ 14,342,674	\$ 15,237,783	\$ 15,683,474	26.6%
Personnel Benefits	\$ 4,607,517	\$ 4,692,760	\$ 4,895,352	\$ 5,216,421	\$ 5,581,738	\$ 6,100,923	32.4%
Supplies & Materials	\$ 1,668,116	\$ 1,716,630	\$ 1,616,255	\$ 2,010,171	\$ 2,306,335	\$ 2,351,827	41.0%
Services & Charges	\$ 6,530,315	\$ 6,706,515	\$ 7,060,096	\$ 8,517,064	\$ 8,901,797	\$ 8,950,915	37.1%
Capital Outlay	\$ 8,587,964	\$ 4,689,354	\$ 14,490,934	\$ 16,607,968	\$ 21,658,419	\$ 3,524,033	n/a
Intergovernmental	\$ 1,949,047	\$ 2,027,724	\$ 1,661,789	\$ 1,639,672	\$ 2,130,871	\$ 2,166,388	11.2%
Transfers	\$ 2,121,210	\$ 2,332,216	\$ 3,253,979	\$ 4,566,387	\$ 6,029,646	\$ 6,001,243	n/a
Debt	\$ 4,123,292	\$ 3,771,853	\$ 4,237,205	\$ 5,470,827	\$ 4,613,934	\$ 4,541,016	10.1%
Contribution to Fund Balance	\$ 4,999,029	\$ 3,937,314	\$ 3,808,472	\$ 4,526,268	\$ 2,050,130	\$ 3,175,946	n/a
Total	\$ 46,979,502	\$ 42,587,046	\$ 53,767,142	\$ 62,897,452	\$ 68,510,653	\$ 52,495,765	

City of
Camas
Budget

2015-
2016

This section breaks down the budget by fund and department in detail. Each department and fund contains a summary of the purpose of the department, key accomplishments, level of service, goals and new initiatives funded in 2015-2016 as well as future trends, performance measurements, organizational charts and the line item budget.

**II. Department
Budgets**

City of
Camas
Budget

2015-
2016

The purpose of the General Fund is to provide for traditional government programs such as: Police, Fire, Public Works, Planning 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 nearly 90% 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 25% of the expenditures in the 2015-2016 Biennial Budget followed by Fire Protection with 16% of the expenditures.

General Fund



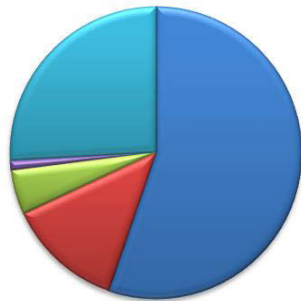
- Taxes
- Licenses & Permits
- Intergovt.
- Charges for Services
- Fines & Forfeitures
- Misc. Revenue
- Transfers In

Revenues for the General Fund are primarily taxes such as property taxes, sales taxes and charges for services. Property taxes are expected to grow 8% in 2015 and 6% in 2016. This growth will be primarily due to growth in assessed value coupled with new construction growth in housing and commercial in the City.



- Law and Justice
- Streets
- Support Services
- Library
- Public Works
- Fire
- Parks & Recreation
- Community Development

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.



- Employee Pay & Benefits
- Supplies and Services
- Intergovernmental
- Capital
- Transfers

The largest expenditures paid by the General Fund are salaries and benefits which is almost 55% 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.

Budget Decision Package Summary: General Fund

	2015	2016
Ongoing Approved Decision Packages:		
Police Officer	\$54,585	\$87,862
Programmer/Network Analyst	\$55,000	\$103,000
Plans Examiner/Inspector	\$57,871	\$102,854
Reallocate Operations Specialist (net)	\$22,212	\$22,736
Administrative Support for Fire	\$35,014	\$36,088
Technology Development	\$10,000	\$10,000
Increased Fire Training	\$16,835	\$16,835
Extended Pool Season (net)	\$18,465	\$20,014
Sport Field Seasonal Help	\$19,885	\$19,885
Parks Maintenance Program		\$85,000

One-Time Approved Decision Packages:

Emergency Responder Radio Coverage	\$19,550	
Defibrillators	\$16,000	
Springbrook Modules/Training	\$68,200	\$10,000
Partnership with Community Ed	\$12,000	
Lacamas Lake Lodge Items	\$12,500	
Library Strategic Planning	\$5,000	\$5,000
NUGA Arterial Study	\$50,000	\$25,000
Safety & Capacity Study	\$50,000	\$25,000
Patrol Rifles		\$29,485
Self-Service Circulation Upgrade		\$15,935

Revenue Approved Decision Packages:

1% Property Tax Increase	(\$99,249)	(\$204,688)
Fees indexed to CPI & one-time increase	(\$73,714)	(\$74,230)
Annexation for 2016		(\$311,180)

Approved Biennial Budget \$18,845,125 \$19,450,221

Revenues

In 2013, the City of Camas developed a six 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 2014 budget 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 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 increase substantially in 2015-2016 with housing construction increasing and commercial projects proceeding.

The City is not anticipating any additional federal grant funding in the 2015-2016 biennium for operating costs but rather the opposite. State funding is expected to continue to decrease due to fiscal constraints at the state level. State shared revenues, liquor taxes and profit, are scheduled to be restored in the fourth quarter of 2015 after the State of Washington diverting the liquor revenue to the State General Fund in 2014-2015.

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. Fines and forfeitures may also increase due to population but as the economy improves these revenues often decrease.

Interest revenue is expected to hold at current rates over the biennium for two reasons. The first reason is the lower interest rates that are available to invest in, with the Federal Reserve expected to keep rates low through 2016. The second reason is the low fund balance available for the City to invest. The City anticipates fund balance reserves will be at policy levels but will not exceed with the backlog of budget demands from the recession.

Overall, the General fund revenues are anticipated to increase moderately from 2014 primarily due to the development growth revenues. The projected revenue model is conservative given the recent economic events. The growth in the local economy may boost the revenues higher than anticipated which may result in a higher than anticipated fund balance.

001 General Fund 2015-2016 Final Revenue Budget

	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Budget	Budget
311.100.00 Property Taxes	\$ 9,052,175	\$ 9,204,902	\$ 9,109,183	\$ 9,945,423	\$ 10,302,717	\$ 10,935,054
317.400.00 Private Harvest Timber Tax (TAV)	\$ 68	\$ 204	\$ 208	\$ 268	\$ 244	\$ 244
313.100.00 Local Retail Sales/Use Tax	\$ 2,273,785	\$ 2,151,296	\$ 2,275,845	\$ 2,235,524	\$ 2,821,294	\$ 3,046,997
313.710.00 Local Criminal Just	\$ 193,354	\$ 208,612	\$ 226,156	\$ 250,257	\$ 288,405	\$ 299,076
316.430.00 Natural Gas Franchise	\$ 179,715	\$ 166,816	\$ 154,974	\$ 170,233	\$ 175,875	\$ 182,382
316.450.00 Santary Franchise	\$ 5,546	\$ 7,408	\$ 7,079	\$ 6,941	\$ 6,821	\$ 7,074
316.460.00 Cable Franchise Fee	\$ 263,671	\$ 261,176	\$ 265,939	\$ 272,139	\$ 284,339	\$ 294,859
316.810.00 Gambling Excise Tax	\$ 15,184	\$ 11,456	\$ 10,443	\$ 10,260	\$ 10,845	\$ 10,845
Total Taxes	\$ 11,983,498	\$ 12,011,870	\$ 12,049,825	\$ 12,891,044	\$ 13,890,540	\$ 14,776,531
321.300.00 Police & Protective	\$ 975	\$ 375	\$ 970	\$ 1,095	\$ 2,020	\$ 2,097
321.990.00 Other Business Licenses	\$ 330	\$ 320	\$ 560	\$ 485	\$ 710	\$ 737
321.910.00 Franchise Fees - Telecommunications	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	\$ 2,486	\$ 2,496
322.100.00 Building Permits	\$ 466,094	\$ 318,799	\$ 421,710	\$ 676,918	\$ 837,791	\$ 777,275
322.110.00 Building & Structures- Fire	\$ 9,940	\$ 5,590	\$ 5,760	\$ 2,880	\$ 10,020	\$ 10,403
322.300.00 Animal Licenses	\$ 6,840	\$ 4,825	\$ 4,155	\$ 4,005	\$ 4,883	\$ 5,069
322.400.00 Street & Curb Permits	\$ 3,584	\$ 2,458	\$ 4,867	\$ 5,778	\$ 7,130	\$ 7,402
322.900.00 Other Non-Business Lic. & Permits	\$ 2,181	\$ 3,624	\$ 3,845	\$ 3,171	\$ 3,543	\$ 3,681
Total Licenses & Permits	\$ 490,944	\$ 336,991	\$ 443,867	\$ 695,332	\$ 868,583	\$ 809,160
331.166.00 Ballistic Vest Grant	\$ 937	\$ 592	\$ 1,706		\$ 937	\$ 937
331.970.08 Federal Grant- Fire	\$ -	\$ 42,612	\$ 131,909	\$ 33,003		
333.140.00 Federal Indirect-CDBG	\$ -	\$ 1,683				
333.206.00 Federal Indirect-Traffic Safety Emph.	\$ -	\$ 916		\$ 799		
333.206.01 Federal Indirect-Traffic Safety	\$ 2,498	\$ 1,799	\$ 1,299	\$ 2,439	\$ 1,500	\$ 1,500
333.453.10 Federal Indirect-Library Grant	\$ -	\$ 1,150	\$ 300			
333.453.11 Federal Indirect-LSTA State Library	\$ -	\$ -	\$ 4,053			
333.970.00 Federal Indirect-Homeland Sec. BZPP	\$ -	\$ 7,084				
333.970.75 Federal Indirect-Homeland Security	\$ -	\$ 9,519				
334.017.00 State Grant-WA Assoc. of Sheriff/Pol.	\$ 9,835	\$ 9,836	\$ 9,775	\$ 9,906	\$ 9,995	\$ 9,995
334.030.10 State Grant-DOE Litter P/U		\$ 1,687	\$ 3,114			
334.030.50 State Grant-Traffic Safety	\$ 597		\$ 1,567			
334.040.20 State Grant-HVAC			\$ 110,711			
335.000.91 PUD Privilege Tax	\$ 157,352	\$ 182,203	\$ 182,739	\$ 182,004	\$ 188,738	\$ 195,721
335.020.32 DNR Landuse-NonTimber				\$ 1,067		
336.060.21 Criminal Justice -Population	\$ 4,176	\$ 4,428	\$ 4,815	\$ 5,247	\$ 5,220	\$ 9,434
336.060.26 Criminal Justice-Special Programs	\$ 15,767	\$ 16,649	\$ 17,921	\$ 19,360	\$ 18,583	\$ 35,353
336.060.51 DUI-Cities	\$ 3,986	\$ 3,673	\$ 3,637	\$ 3,659	\$ 3,808	\$ 3,949
336.060.91 Fire Ins. Premium Tax	\$ 34,521	\$ 32,866	\$ 38,286	\$ 42,398	\$ 43,967	\$ 45,594
336.06.94 Liquor Excise Tax	\$ 92,353	\$ 72,365	\$ 58,406	\$ 38,183	\$ 56,585	\$ 58,678
336.06.95 Liquor Board Profits	\$ 134,915	\$ 196,046	\$ 134,965	\$ 180,551	\$ 183,118	\$ 189,893
337.020.00 Local Grants, Entitle & Other				\$ 25,610		
Total Intergovernmental	\$ 456,937	\$ 585,108	\$ 705,202	\$ 544,224	\$ 512,450	\$ 551,054
341.490.00 Shared Costs - Court	\$ 26,548	\$ 39,158	\$ 56,247	\$ 59,909	\$ 55,027	\$ 57,063
342.210.00 Intergov. Law Protection	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
342.210.10 Drug Enforcement	\$ 8,217	\$ 10,923	\$ 12,222	\$ 7,527	\$ 10,541	\$ 10,931
342.220.00 Shared Costs - ECFR	\$ 727	\$ 3,412	\$ 7,086			
339.210.68 ARRA Fed Indirect Grant	\$ -	\$ 32,025				
341.220.00 Civil Probation Filing	\$ 13	\$ -				
341.320.00 Clerks Recording Services	\$ 152	\$ 233	\$ 433	\$ 1,674	\$ 1,959	\$ 1,990
341.330.00 Court Fees	\$ 4,843	\$ 5,181	\$ 6,105	\$ 3,589	\$ 3,741	\$ 3,801
341.350.00 Other Statutory Cert copies	\$ 1	\$ 174				
341.710.00 Sales of Maps and Publications	\$ 15	\$ 2,654	\$ 2,019	\$ 3,243	\$ 5,135	\$ 5,325
341.750.00 Sales of Maps and Pubs Non-Tx	\$ 31		\$ 9	\$ 28		

001 General Fund 2015-2016 Final Revenue Budget

	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Budget	Budget
341.810.00 Duplicating Public Records	\$ 2,497	\$ 1,033	\$ 1,721	\$ 1,107	\$ 1,123	\$ 1,165
341.811.00 Copies-Taxable	\$ 4,233	\$ 4,457	\$ 4,096	\$ 3,617	\$ 4,012	\$ 4,160
341.620.00 Copies/Tape Fees	\$ 96	\$ -	\$ 61	\$ 77		
341.710.00 Sale of Merchandise	\$ 30	\$ -				
341.500.00 Sales of Merchandise(nontaxable)	\$ 5	\$ -		\$ -		
341.990.00 Other General Govt.	\$ 200	\$ 200			\$ 204	\$ 204
342.100.00 Law Enforcement Services	\$ 7,236	\$ 9,974	\$ 10,353	\$ 9,736	\$ 9,979	\$ 10,348
342.100.01 Law Enforcement Services-SRO	\$ 51,369	\$ 54,305	\$ 52,527	\$ 55,678	\$ 57,246	\$ 58,162
342.200.00 Fire Protection Services			\$ 240	\$ 80		
342.330.00 Adult Probation			\$ 895	\$ (424)		
342.360.00 Monitoring of Prisoners	\$ 2,000	\$ 3,840	\$ 3,240	\$ 2,790	\$ 3,199	\$ 3,317
342.400.00 Protective Inspection Fees	\$ 3,082	\$ 1,533	\$ 1,006	\$ 67		
342.400.20 Construction Inspection Fees	\$ 106,054	\$ 71,441	\$ 50,771	\$ 164,950	\$ 253,464	\$ 228,678
342.500.00 DUI-Emergency Service Fees (Court)	\$ 10,250	\$ 18,193	\$ 9,883	\$ 20,114	\$ 20,454	\$ 21,211
342.990.00 Charge for Controlled Burn			\$ 1,000	\$ -		
341.490.00 Crime Conviction Fee	\$ 4,023	\$ 3,956		\$ -		
345.810.00 Zoning & Subdivision Fees	\$ 95,662	\$ 31,356	\$ 80,161	\$ 129,263	\$ 74,390	\$ 77,142
345.830.00 Plan Checking Fees	\$ 229,689	\$ 146,322	\$ 274,337	\$ 281,509	\$ 324,865	\$ 336,885
345.830.10 Plan Check Fees-Fire	\$ 8,098	\$ 4,922	\$ 5,340	\$ 2,562		
345.830.20 Plan Review/Eng. & Planning	\$ 55,954	\$ 39,581	\$ 26,614	\$ 82,475	\$ 122,915	\$ 127,463
345.890.00 Other Planning Fees (SEPA, Shoreline)	\$ 5,985	\$ 4,170	\$ 11,765	\$ 19,050	\$ 21,678	\$ 22,480
347.310.00 Swimming Pool Admissions	\$ 14,921	\$ 16,250	\$ 15,175		\$ 21,110	\$ 21,110
347.610.00 Swimming Lessons	\$ 35,726	\$ 39,132	\$ 43,467		\$ 50,976	\$ 50,976
347.620.00 Recreation-Camps	\$ 27,920	\$ 25,946	\$ 16,676	\$ 34,350	\$ 31,196	\$ 32,350
347.630.00 Recreation-Youth Sports	\$ 27,086	\$ 35,310	\$ 31,728	\$ 28,408	\$ 27,570	\$ 28,590
347.640.00 Recreation-Adult Sports	\$ 26,419	\$ 26,437	\$ 27,153	\$ 32,361	\$ 40,651	\$ 42,155
347.657.00 Recreation-Senior Citizens				\$ 287	\$ 375	\$ 389
347.660.00 Recreation-Youth Programs	\$ 4,091	\$ 9,095	\$ 8,548	\$ 7,706	\$ 6,791	\$ 7,042
347.680.00 Recreation-Adult Programs	\$ 615	\$ 60	\$ 2,136	\$ 3,005	\$ 4,758	\$ 4,934
347.690.00 Recreation-Miscellaneous	\$ 2,265	\$ 13,407	\$ 15,600	\$ -		
347.900.00 Vendor Fees			\$ 600	\$ 600	\$ 621	\$ 631
341.961.00 Administration Services	\$ 74,295	\$ 75,839	\$ 108,229	\$ 115,008	\$ 127,779	\$ 134,424
341.430.00 Budget,Acctg, Auditing Services	\$ 518,564	\$ 493,272	\$ 489,468	\$ 478,728	\$ 526,327	\$ 553,696
341.950.00 Legal Services	\$ 11,152	\$ 12,209	\$ 28,818	\$ 29,928	\$ 32,904	\$ 34,615
341.960.00 Human Resources	\$ 54,408	\$ 55,996	\$ 54,079	\$ 64,584	\$ 71,006	\$ 74,698
341.815.00 IS/GIS	\$ 153,727	\$ 121,268	\$ 118,083	\$ 116,852	\$ 128,475	\$ 135,156
341.930.00 Central Services-Bldg Rental	\$ 41,604	\$ 41,533	\$ 20,344	\$ 32,208	\$ 35,410	\$ 37,251
341.962.00 Legislative			\$ 26,932	\$ 23,004	\$ 25,291	\$ 26,606
341.820.00 Engineering Services	\$ 499,733	\$ 524,312	\$ 495,337	\$ 400,328	\$ 440,242	\$ 463,217
Total Charges for Services	\$ 2,169,536	\$ 2,029,109	\$ 2,170,503	\$ 2,265,977	\$ 2,591,414	\$ 2,668,167
352.300.00 Mandatory Insurance Costs	\$ 4,124	\$ 1,904	\$ 1,907	\$ 3,193	\$ 3,308	\$ 3,430
352.300.00 Boating Safety Penalties		\$ 40				
353.100.00 Traffic Infractions	\$ 97,268	\$ 89,735	\$ 93,544	\$ 70,967	\$ 79,452	\$ 82,391
353.100.30 Failure to Register a Vehicle	\$ 770	\$ 527	\$ 168	\$ 513	\$ 378	\$ 392
353.700.00 Other Nonparking Infraction	\$ 516	\$ 284	\$ 322	\$ 984	\$ 1,264	\$ 1,311
354.000.00 Parking Infraction Penalty	\$ 17,818	\$ 13,636	\$ 14,795	\$ 12,615	\$ 13,561	\$ 14,062
354.100.00 Parking Violation Penalties	\$ 5,165	\$ 3,791	\$ 5,161	\$ 4,074	\$ 4,956	\$ 5,139
355.200.00 D.W.I.	\$ 9,538	\$ 10,460	\$ 19,117	\$ 12,776	\$ 12,352	\$ 12,809
355.800.00 Other Criminal Traffic	\$ 14,428	\$ 17,948	\$ 20,609	\$ 20,874	\$ 22,583	\$ 23,418
356.900.00 Other Criminal/Non-Traffic	\$ 16,906	\$ 17,956	\$ 16,294	\$ 13,327	\$ 14,613	\$ 15,154
356.900.06 City Dog Violations	\$ -	\$ -		\$ 7		
357.390.00 Criminal Costs/Elec.Home Monitor	\$ 47,504	\$ 52,630	\$ 52,848	\$ 45,665	\$ 48,564	\$ 50,361
357.330.00 Public Defender Costs	\$ 12,280	\$ 15,689	\$ 13,201	\$ 10,004	\$ 10,379	\$ 10,763
359.700.00 Library Fines for Lost Books	\$ 5,320	\$ 6,078	\$ 4,887	\$ 4,868	\$ 4,430	\$ 4,594
359.900.00 Miscell. Fines and Assessments	\$ 1,000	\$ 116	\$ 9,750	\$ 6,000	\$ 9,333	\$ 9,678
Total Fines and Forfeitures	\$ 232,637	\$ 230,794	\$ 252,603	\$ 205,866	\$ 225,174	\$ 233,506

001 General Fund 2015-2016 Final Revenue Budget

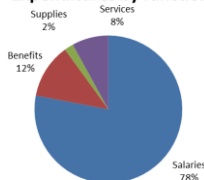
	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Budget	Budget
361.110.00 Investment Interest	\$ 12,267	\$ 7,873	\$ 2,469	\$ 27,143	\$ 31,475	\$ 32,419
361.400.00 Int. on Contracts-District Court	\$ 20,462	\$ 14,514	\$ 26,277	\$ 25,268	\$ 28,171	\$ 29,016
362.400.00 Space & Fac. Rentals-Short Term	\$ 458	\$ 408	\$ 338	\$ 474	\$ 288	\$ 293
362.401.00 Space & Fac. Rentals-Short/Long Term	\$ 10,618	\$ 18,251	\$ 22,507	\$ 28,209	\$ 34,865	\$ 35,423
362.402.00 Space & Fac. Rentals-Lacamas Lodge	\$ -	\$ -		\$ 69,335	\$ 75,932	\$ 77,147
362.500.00 Space & Fac. Rentals-Long Term	\$ 14,744	\$ 5,316				
362.501.00 Comm. Ctr-Fac. & Space Rent-Long	\$ 450	\$ 160	\$ 378	\$ 1,215	\$ 823	\$ 836
362.600.00 Housing Rentals & Leases	\$ 15,415	\$ 16,468	\$ 15,888	\$ 11,608	\$ 12,937	\$ 13,144
362.900.00 Other Rentals & Use Charges	\$ 19,233	\$ 20,640	\$ 19,619	\$ 18,140	\$ 18,459	\$ 18,754
363.000.00 Insurance Recovery	\$ 1,631					
367.000.00 Contributed from Private Sources	\$ 11,481	\$ 16,063	\$ 32,714	\$ 15,393	\$ 9,422	\$ 9,422
367.110.00 Private Grants		\$ 6,094			\$ 6,500	\$ 6,500
369.100.00 Sales of Junk or Salvage	\$ 1,538	\$ 200	\$ 475			
369.300.00 Forfeited/Confiscated Evidence	\$ 3,761	\$ 7,182	\$ 4,575			
369.810.00 Cashier Overage/Shortage	\$ 210	\$ 111	\$ 80	\$ 104	\$ 98	\$ 98
369.900.00 Other Misc. Revenue	\$ 30,657	\$ 48,475	\$ 43,000	\$ 48,449	\$ 46,387	\$ 46,387
Total Misc Revenue	\$ 142,925	\$ 161,755	\$ 168,319	\$ 245,336	\$ 265,356	\$ 269,438
Prior Year Adjustment	\$ 4,875		\$ 40,678			
Innterfund Loan Proceeds			\$ 207,815	\$ 51,952		
Insurance Recovery		\$ 588				
Sale of Fixed Assets			\$ 290			
397.000.00 Operating Transfer In	\$ -	\$ 290,000	\$ 420,000		\$ 27,000	
Total Transfers	\$ -	\$ 290,000	\$ 420,000		\$ 27,000	
Total General Fund Revenue	\$ 15,481,352	\$ 15,646,215	\$ 16,459,102	\$ 16,899,732	\$ 18,380,517	\$ 19,307,857

Legislative – City Council

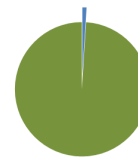
I. Budget Overview

2013/2014 Actual	\$141,081
2015/2016 Budget	\$265,233
Change in Budgets	88%
2013 FTEs	-
2014 FTEs	.66
2015 FTEs	.66
2016 FTEs	.66

Expenditures by function



% of the Overall Budget



II. Purpose

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

III. 2014 Key Accomplishments

The City Council was successful in achieving the following goals for 2014:

- Provided legislative policy direction for the City
- Acted on Initiative 502, placing a ban on growing and processing marijuana and placing a ban with a one year sunset on retail sales of marijuana
- Established a Salary Commission
- Established a Parking Advisory Commission
- Created and approved a biennial budget
- Completed the merger with the City of Washougal for a consolidated Fire Department

IV. 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 also attend numerous city-related committee and other governmental board meetings. Publication costs of city ordinances are included in this section of the budget as well as the City share of election costs. The increase in budget is primarily due to existing support staff and salary commission changes for Council.

V. Goals and New Initiatives

The City Council has among its goals for the 2015-2016 Biennium the following key goals with current resources:

- Select a new Council Member to fill the vacant position in Ward 2
- Implement a Strategic Plan for the City of Camas
- Update the Comprehensive Plan for 2035
- Foster teamwork between elected and appointed leadership and staff
- Continue fiduciary oversight of the City's assets, resources and budget

VI. Trends and Future Issues

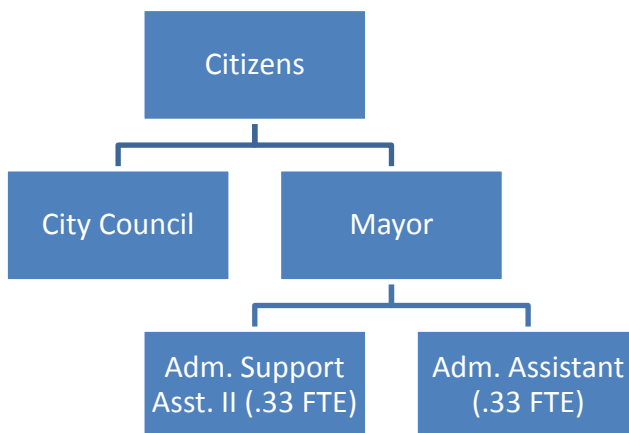
The City Council meets with staff in a Planning Conference to review issues for the coming year. For 2015, the topics include:

- Strategic Plan
- Community Center
- Joint Meeting with the Camas School District Board
- Community Development Work Plan
- Comprehensive Plan
- Public Works Reorganization

VII. Performance Measurements

Not applicable.

VIII. Organizational Chart



IX. Department Operating Budget

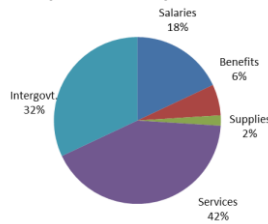
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Legislative							
001-01-511-600-11	Regular Salaries And Wages	\$ 41,097	\$ 42,450	\$ 43,200	\$ 43,550	\$ 103,856	\$ 103,856
001-01-511-600-21	Personnel Benefits	\$ 3,491	\$ 3,580	\$ 3,626	\$ 3,651	\$ 16,612	\$ 16,612
001-01-511-600-31	Office And Operating Supplies	\$ 555	\$ 2,763	\$ 2,504	\$ 2,845	\$ 2,112	\$ 2,146
001-01-511-300-44	Advertising	\$ 3,174	\$ 4,099	\$ 4,418	\$ 5,404	\$ 3,228	\$ 3,279
001-01-511-600-41	Professional Ser	\$ -	\$ 4,457	\$ 17,149	\$ 12,275	\$ 5,000	\$ 5,080
001-01-511-600-42	Communication	\$ 1,754	\$ 664	\$ 690	\$ 804	\$ 696	\$ 707
001-01-511-600-43	Travel	\$ -	\$ 608	\$ 94	\$ 288	\$ 1,016	\$ 1,032
001-01-511-600-49	Miscellaneous	\$ 2,204	\$ 2,247	\$ 583			
	Services	\$ 7,132	\$ 12,076	\$ 22,934	\$ 18,771	\$ 9,940	\$ 10,099
Total Legislative		\$ 52,274	\$ 60,869	\$ 72,263	\$ 68,818	\$ 132,520	\$ 132,713

Judicial – Municipal Court

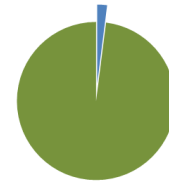
I. Budget Overview

2013/2014 Actual	\$532,993
2015/2016 Budget	\$573,176
Change in Budgets	8%
2013 FTEs	-
2014 FTEs	1
2015 FTEs	1
2016 FTEs	1

Expenditures by function



% of the Overall Budget



II. Purpose

Develop and maintain a fair and equitable judicial process in the Camas Municipal Court. Under an Interlocal Agreement with the City of Washougal, Camas performs the municipal court function for that city. 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 Municipal Court Judge is one of the elected District Court Judges of Clark County and is recognized and appointed by the Camas City Council.

III. 2014 Key Accomplishments

The Municipal Court was successful in achieving the following goals for 2014:

- Hired Lead Court Clerk, while continuing to contract with Clark County for Judge and other services
- Transferred oversight from the Police Chief to City Administrator
- Continue to make improvements to the courtroom, including a new bench

IV. Level of Service and Budget Impact

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

The increase in budget includes an increase in lease for the Court Building by the Port of Camas/Washougal. Indigent Defense contract increased due to changes made by the Supreme Court.

V. Goals and New Initiatives

The Municipal Court has among its goals for the 2015-2016 Biennium the following key goals with current resources:

- Monitor case counting for compliance with new Indigent Defense Standards
- Install equipment to enable a paperless Municipal Court

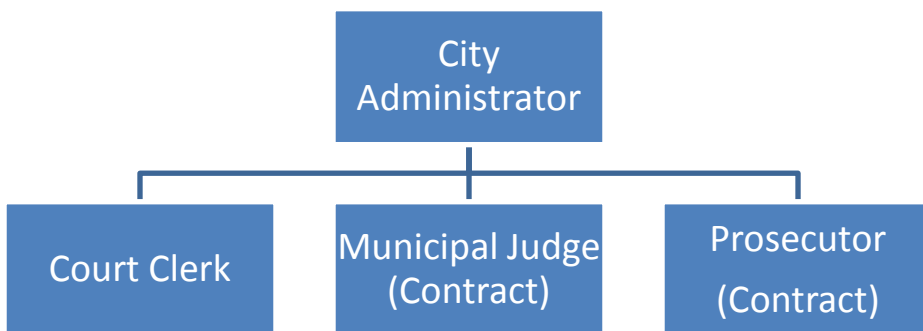
VI. Trends and Future Issues

The top issues facing the Municipal Court include areas that will be a challenge to manage. The Municipal Court’s mission is to dispense justice is not restrained by normal budgetary controls. Costs associated with indigent defense continue to be an area of concern. Although expenses in the Detention and Corrections budget appear elsewhere, the court plays a role in those costs. The City has seen a long term and steady increase in the amount spent for offender based programs, which include Jail and Corrections. The amount of time that is being spent on misdemeanor prosecution by the Assistant City Attorney is also increasing. This includes the time spent on legal appeals and public records issues.

VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

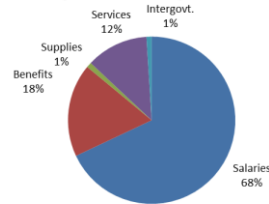
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Judicial							
001-02-512-500-11	Reglar Salaries and Wages	\$ -	\$ -	\$ -	\$ 15,060	\$ 50,260	\$ 51,517
001-02-512-500-21	Personnel Benefits	\$ -	\$ -	\$ -	\$ 7,528	\$ 17,352	\$ 18,913
001-02-512-500-31	Office and Operating Supplies	\$ 1,081	\$ 2,192	\$ 1,490	\$ 1,570	\$ 1,446	\$ 1,469
001-02-512-500-35	Small Tools and Minor Equipmen	\$ 2,833	\$ 4,102	\$ 2,270	\$ 1,192	\$ 2,032	\$ 2,065
	Supplies	\$ 3,914	\$ 6,294	\$ 3,760	\$ 2,762	\$ 3,478	\$ 3,534
001-02-512-500-41	Professional Services	\$ 61,778	\$ 60,686	\$ 60,660	\$ 61,639	\$ 68,303	\$ 69,396
001-02-512-500-42	Communication	\$ 500	\$ 1,500	\$ 997	\$ 1,500	\$ 1,524	\$ 1,548
001-02-512-500-45	Operating Rents and Leases	\$ 18,972	\$ 28,534	\$ 28,464	\$ 37,944	\$ 38,551	\$ 39,168
001-02-512-500-46	Insurance	\$ 749	\$ 751	\$ 746	\$ 787	\$ 800	\$ 813
001-02-512-500-47	Public Utility	\$ 14,262	\$ 11,824	\$ 12,385	\$ 11,003	\$ 10,704	\$ 10,875
001-02-512-500-48	Repairs and Maintenance	\$ 64	\$ 343	\$ 720	\$ 9,181	\$ 210	\$ 213
001-02-512-500-49	Miscellaneous	\$ -	\$ -	\$ 5,463			
	Services	\$ 96,325	\$ 103,637	\$ 109,435	\$ 122,055	\$ 120,091	\$ 122,013
001-02-512-500-51	Intgovt Profess. Serv.	\$ 123,772	\$ 157,691	\$ 127,699	\$ 144,694	\$ 92,271	\$ 93,748
	Total Judicial	\$ 224,011	\$ 267,622	\$ 240,894	\$ 292,099	\$ 283,452	\$ 289,724

Executive – Mayor and City Administrator

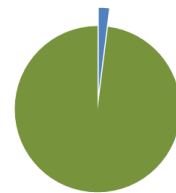
I. Budget Overview

2013/2014 Actual	\$578,235
2015/2016 Budget	\$618,778
Change in Budgets	7%
2013 FTEs	2
2014 FTEs	2.4
2015 FTEs	2.4
2016 FTEs	2.4

Expenditures by function



% of the Overall Budget



II. 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 the council and directing the day-to-day activities of the operating departments of the city.

III. 2014 Key Accomplishments

The Mayor and City Administrator were successful in achieving the following goals for 2014:

- Proposing the acquisition of Lacamas Swim and Sport to serve as a Community Center
- Creating the Salary Commission and Parking Advisory Commission
- Establishing a biennial budget and adopting the 2015-2016 Budget
- Implementing the Consolidation of the Camas-Washougal Fire Department

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The increase in the budget is attributed to reallocation of staffing and the salary commission changes.

V. Goals and New Initiatives

The Executive has among its goals for the 2015-2016 Biennium the following key goals with current resources:

- Continue economic development efforts through recruitment and exceptional service
- Continue to promote positive relationships through effective communications with citizens and business stakeholders, partner agencies, and state and federal legislators
- Appoint a new Council Member to fill the vacant position in Ward 2
- Develop a Strategic Plan for the City of Camas
- Continue to work on leadership and management training
- Develop an Asset Management Program
- Participate with Camas School District to create a first class Community Education and Recreation Program

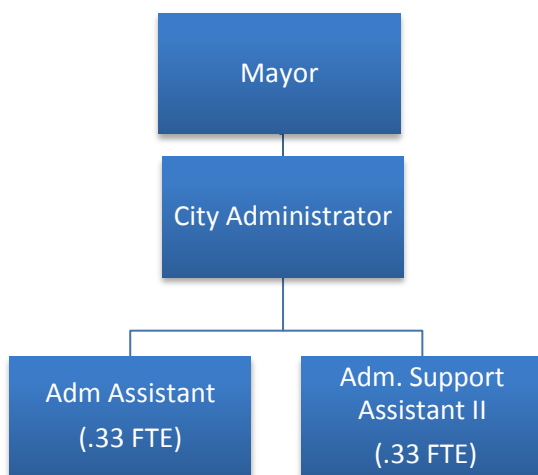
VI. Trends and Future Issues

As growth in the City has resumed, 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 services to the citizens of Camas.

VII. Performance Measurements

Not available

VIII. Organizational Chart



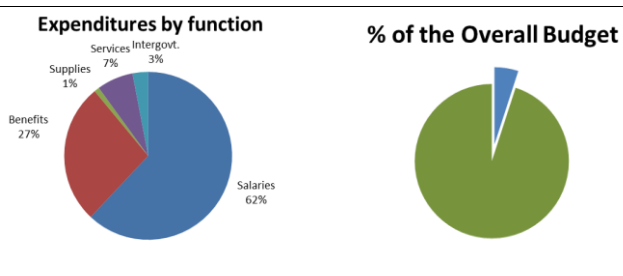
IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Executive							
001-03-513-100-11	Regular Salaries And Wages	\$ 167,212	\$ 172,807	\$ 222,451	\$ 180,202	\$ 208,973	\$ 214,197
001-03-513-100-21	Personnel Benefits	\$ 43,908	\$ 49,196	\$ 60,934	\$ 49,110	\$ 55,170	\$ 60,135
001-03-513-100-31	Office And Operating Supplies	\$ 897	\$ 951	\$ 4,109	\$ 6,910	\$ 966	\$ 982
001-03-513-100-35	Small Tools & Minor Equipment	\$ -	\$ -	\$ 663			
	Supplies	\$ 897	\$ 951	\$ 4,772	\$ 6,910	\$ 966	\$ 982
001-03-513-100-41	Professional Ser	\$ -	\$ 905	\$ 13,789	\$ 10,490	\$ 22,225	\$ 22,581
001-03-513-100-42	Communication	\$ 2,110	\$ 2,250	\$ 2,494	\$ 2,283	\$ 1,935	\$ 1,966
001-03-513-100-43	Travel	\$ 2,164	\$ 6,908	\$ 1,622	\$ 4,006	\$ 3,048	\$ 3,097
001-03-513-100-46	Insurance	\$ 2,266	\$ 3,886	\$ 881	\$ 926	\$ 940	\$ 955
001-03-513-100-48	Repairs & Maintenance	\$ 602	\$ 767	\$ 3,105	\$ 675	\$ 566	\$ 575
001-03-513-100-49	Miscellaneous	\$ 2,526	\$ 4,495	\$ 1,440	\$ 4,108	\$ 5,192	\$ 5,275
001.24.557.210.49	Miscellaneous-Outreach	\$ 1,975	\$ 2,850	\$ 416	\$ 1,621	\$ 2,000	\$ 2,000
	Services	\$ 11,641	\$ 22,062	\$ 23,747	\$ 24,109	\$ 35,906	\$ 36,449
001.24.557.200.51	Intergovt. Services-Outreach	\$ 4,500	\$ 4,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
	Total Executive	\$ 228,158	\$ 249,516	\$ 314,904	\$ 263,331	\$ 304,015	\$ 314,763

Finance

I. Budget Overview

2013/2014 Actual	\$1,808,551
2015/2016 Budget	\$2,057,699
Change in Budgets	14%
2013 FTEs	7.75
2014 FTEs	9.0
2015 FTEs	9.0
2016 FTEs	9.0



II. Purpose

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

III. 2014 Key Accomplishments

The Finance Department was successful in achieving the following goals for 2014:

- Facilitated the Standard and Poor’s Review of the City which resulted in an upgrade to AA-
- Updated Utility Code (Phase I) for more efficiencies
- Completed the Camas/Washougal Fire Department financial consolidation
- Issued \$7 million in a bond anticipation note for a Line of Credit for the City
- Compiled City-wide Fee Schedule
- Implemented a purchase card program

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The increase in the budget reflects the consolidation of financial service contracts into the Finance budget.

V. Goals and New Initiatives

Finance has among its goals for the 2015-2016 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 Comprehensive Annual Financial Report (CAFR) 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
- Enhance current cash management practices with the use ACH payments
- Complete Phase II for an update of Utility Code and Utility Billing Policies to enhance customer service and staff efficiency
- Streamline payroll processes for greater efficiencies

VI. Trends and Future Issues

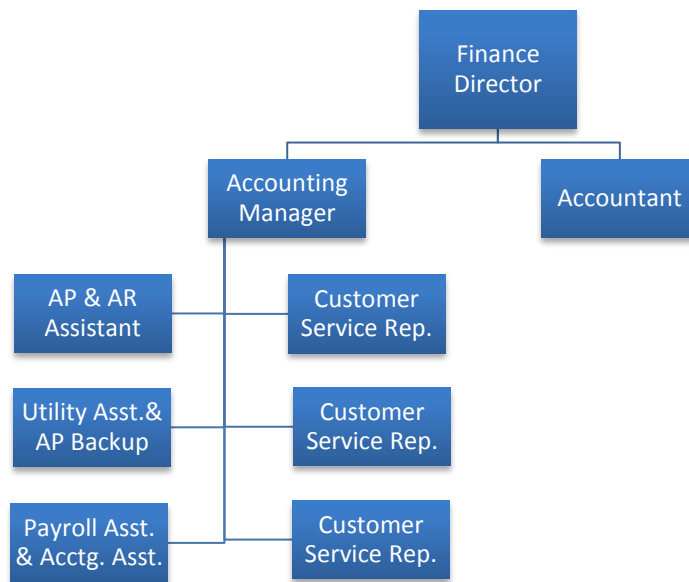
The top issues facing Finance Department include:

- Enhancing the internet to better serve the public
- Providing grant management as well as actively pursuing grant funds
- Enhancing cash management
- Providing easier to read and more timely financial reporting
- Cross training and developing staff

VII. Performance Measurements

Indicator	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Formal, external recognition for financial & analytical excellence	0	2	2	2

VIII. Organizational Chart



IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Finance							
001-04-514-230-11	Regular Salaries And Wages	\$ 470,020	\$ 494,107	\$ 529,352	\$ 597,657	\$ 625,843	\$ 641,489
001-04-514-230-12	Overtime	\$ 156	\$ 231	\$ 1,534	\$ 1,784	\$ 1,500	\$ 1,500
	Salaries	\$ 470,176	\$ 494,338	\$ 530,886	\$ 599,441	\$ 627,343	\$ 642,989
001-04-514-230-21	Personnel Benefits	\$ 152,971	\$ 156,057	\$ 177,655	\$ 237,918	\$ 264,628	\$ 288,444
001-04-514-230-31	Office And Operating Supplies	\$ 1,941	\$ 1,705	\$ 2,204	\$ 2,874	\$ 2,561	\$ 2,602
001-04-514-230-35	Small Tools And Minor Equip	\$ -	\$ 1,432	\$ 919	\$ 266		
	Supplies	\$ 1,941	\$ 3,137	\$ 3,123	\$ 3,140	\$ 2,561	\$ 2,602
001-04-514-230-41	Professional Ser	\$ 25,840	\$ 44,660	\$ 57,842	\$ 104,941	\$ 50,800	\$ 51,613
001-04-514-230-42	Communication	\$ 3,112	\$ 3,125	\$ 3,086	\$ 3,120	\$ 3,000	\$ 3,048
001-04-514-230-43	Travel	\$ 39	\$ 548	\$ 283	\$ 2,602	\$ 7,264	\$ 7,381
001-04-514-230-46	Insurance	\$ 3,122	\$ 10,242	\$ 4,269	\$ 4,485	\$ 4,557	\$ 4,630
001-04-514-230-48	Repairs & Maintenance	\$ 125	\$ 141	\$ 283	\$ 5	\$ 305	\$ 310
001-04-514-230-49	Miscellaneous/Membership&Dues	\$ 2,201	\$ 2,528	\$ 2,105	\$ 10,881	\$ 14,000	\$ 9,224
	Services	\$ 34,439	\$ 61,244	\$ 67,868	\$ 126,033	\$ 79,926	\$ 76,205
001-04-514-400-51	Intgovt Profess. Serv.	\$ 31,951	\$ -	\$ 27,656	\$ 34,832	\$ 35,000	\$ 38,000
Total Finance		\$ 691,478	\$ 714,776	\$ 807,188	\$ 1,001,363	\$ 1,009,458	\$ 1,048,241

Legal

I. Budget Overview

2013/2014 Actual	\$217,228	Expenditures by function 	% of the General Fund
2015/2016 Budget	\$228,899		
Change in Budgets	5%		
2013 FTEs	-		
2014 FTEs	-		
2015 FTEs	-		
2016 FTEs	-		

II. Purpose

Responsible for performing a variety of complex, high level administrative, technical and professional legal work.

III. 2014 Key Accomplishments

The Legal Counsel was successful in achieving the following goals for 2014:

- 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

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The increase in budget reflects contractual increases.

V. Goals and New Initiatives

The Legal Counsel's goals with current resources:

- Provide City Attorney services as required
- Provide contracted services for possible labor negotiations
- Provide adequate Prosecutor services to Municipal Court

VI. 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:

- Possible reassignment of Judge for the Municipal Court
- Increased possible expenses associated with jail time
- Continued compliance with Indigent Defense requirements
- Additional court days
- Unforeseen legal complications

VII. Performance Measurements
Not applicable

VIII. Organizational Chart
Not applicable

IX. Department Operating Budget

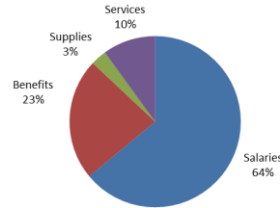
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Legal							
001-05-515-300-43	Travel	\$ -	\$ 110	\$ 370			
001-05-515-300-49	Miscellaneous	\$ -	\$ 480	\$ 260	\$ 260	\$ 634	\$ 644
001-05-515-301-41	Professional Serv (Criminal)	\$ 24,831	\$ 31,331	\$ 22,931	\$ 34,255	\$ 31,873	\$ 32,383
001-05-515-302-41	Professional Services (Civil)	\$ 71,770	\$ 68,837	\$ 78,793	\$ 80,359	\$ 81,034	\$ 82,330
	Services	\$ 96,601	\$ 100,757	\$ 102,354	\$ 114,874	\$ 113,541	\$ 115,358
	Total Legal	\$ 96,601	\$ 100,757	\$ 102,354	\$ 114,874	\$ 113,541	\$ 115,358

Human Resources

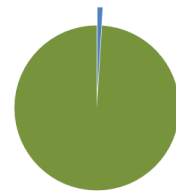
I. Budget Overview

2013/2014 Actual	\$274,594
2014 Budget	\$297,217
Change in Budgets	8%
2013 FTEs	1.15
2014 FTEs	1
2015 FTEs	1
2016 FTEs	1

Expenditures by function



% of the Overall Budget



II. 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.

III. 2014 Key Accomplishments

Human Resources was successful in achieving the following goals for 2014:

- Ensuring the City earned the AWC WellCity Award for 2014 which will decrease the 2015 Regence premiums by 2%
- Completed Fire Department negotiations within the terms of the merger
- 12 external recruitments completed successfully

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. Increase in budget reflects a reallocation of staff.

V. Goals and New Initiatives

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

- Earn 2015 and 2016 WellCity Awards
- Settle labor contract negotiations with one group in 2015 and the others by the end of 2016
- Transition some duties to the Executive Assistant

VI. Trends and Future Issues

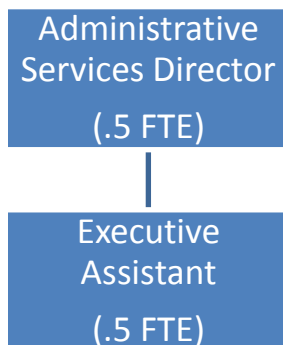
The top issues facing the Human Resources department include:

- Cost containment for employee benefits
- Maintain positive labor relations with unions

VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

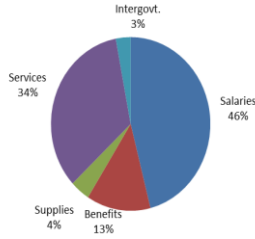
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Human Resources							
001-06-518-100-11	Regular Salaries And Wages	\$ 93,781	\$ 97,197	\$ 102,805	\$ 76,773	\$ 93,963	\$ 96,312
001-06-518-100-21	Personnel Benefits	\$ 31,784	\$ 33,632	\$ 35,637	\$ 29,681	\$ 33,007	\$ 35,977
001-06-517-900-31	Office and Operating Supplies	\$ -	\$ -	\$ 2,453	\$ 3,655	\$ 1,828	\$ 1,858
001-06-518-100-31	Office And Operating Supplies	\$ 1,679	\$ 4,444	\$ 1,944	\$ 1,979	\$ 3,528	\$ 3,584
001-06-518-100-35	Small Tools and Minor Equip	\$ -	\$ -	\$ 663			
	Supplies	\$ 1,679	\$ 4,444	\$ 5,060	\$ 5,634	\$ 5,356	\$ 5,442
001-06-517-900-43	Travel	\$ -	\$ -	\$ 498	\$ 618	\$ 508	\$ 1,516
001-06-517-900-48	Repairs and Maintenance	\$ -	\$ -	\$ 304	\$ 664	\$ 813	\$ 826
001-06-518-100-41	Professional Ser	\$ 25,414	\$ 46,245	\$ 2,552	\$ 4,880	\$ 6,617	\$ 6,723
001-06-518-100-42	Communication	\$ 1,326	\$ 1,307	\$ 1,379	\$ 1,608	\$ 1,392	\$ 1,415
001-06-518-100-43	Travel	\$ 2,432	\$ 3,184	\$ 891	\$ 1,506	\$ 1,441	\$ 1,464
001-06-518-100-46	Insurance	\$ 1,801	\$ 1,388	\$ 633	\$ 665	\$ 676	\$ 686
001-06-518-100-48	Repairs & Maintenance	\$ 252	\$ 845	\$ 3	\$ -		
001-06-518-100-49	Miscellaneous/Membership&Dues	\$ 568	\$ 1,080	\$ 907	\$ 1,895	\$ 1,530	\$ 1,554
	Services	\$ 31,793	\$ 54,048	\$ 7,167	\$ 11,836	\$ 12,977	\$ 14,184
Total Human Resources		\$ 159,037	\$ 189,321	\$ 150,670	\$ 123,924	\$ 145,302	\$ 151,915

Administrative Services

I. Budget Overview

2013/2014 Actual	\$382,526
2015/2016 Budget	\$565,385
Change in Budgets	48%
2013 FTEs	0
2014 FTEs	1.28
2015 FTEs	1.66
2016 FTEs	1.66

Expenditures by function



% of the Overall Budget



II. Purpose

Provide centralized services for all City Departments including records management, public information, and senior management of Information Services Division and Human Resources Division.

III. 2014 Key Accomplishments

Administrative Services was successful in achieving the following goals for 2014:

- Establishing Administrative Services Director position
- Hiring support staff

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. Increases in budget are due to the reallocation of staff.

V. Goals and New Initiatives

The Administrative Services has among its goals for the biennium:

- Centralize public records including looking at total enterprise management systems and working with State archives
- Evaluate and formalize City Clerk functions and processes
- Select staff to work toward CMC certification

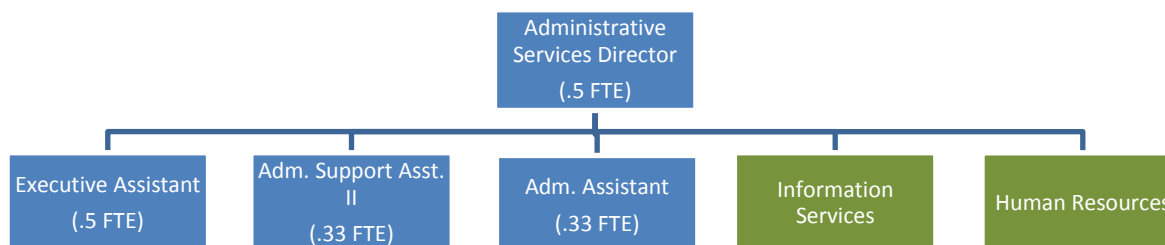
VI. Trends and Future Issues

The top issue facing the Administrative Services Department is how to best centralize paper and electronic public records in a digital world.

VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

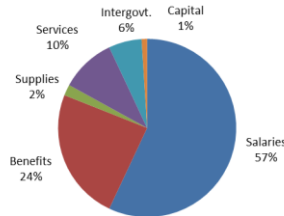
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Administrative Services							
001-07-518-900-11	Regular Salaries And Wages				\$ 88,744	\$ 129,121	\$ 132,349
	Overtime				\$ 885		
	Salaries				\$ 89,629	\$ 129,121	\$ 132,349
001-07-518-900-21	Personnel Benefits				\$ 33,103	\$ 35,601	\$ 38,805
001-07-518-900-31	Office and Operating Supplies	\$ 7,528	\$ 6,536	\$ 7,908	\$ 16,088	\$ 11,458	\$ 11,641
001-07-518-900-35	Small Tools and Minor Equipmen	\$ 611	\$ -	\$ 1,671	\$ 1,084		
	Supplies	\$ 8,139	\$ 6,536	\$ 9,579	\$ 17,172	\$ 11,458	\$ 11,641
001-07-518-900-41	Professional Services	\$ 28,269	\$ 25,188	\$ 22,624	\$ 32,355	\$ 48,598	\$ 49,375
001-07-518-900-42	Communications	\$ 9,691	\$ 7,754	\$ 8,210	\$ 8,629	\$ 8,115	\$ 8,244
001-07-518-900-43	Travel				\$ 691	\$ 3,016	\$ 3,064
001-07-518-900-45	Operating Rentals and Leases	\$ 13,293	\$ 13,325	\$ 13,071	\$ 21,203	\$ 26,313	\$ 26,734
001-07-518-900-46	Insurance	\$ 61,386	\$ 1,649	\$ 1,649	\$ 1,706	\$ 1,733	\$ 1,761
001-07-518-900-48	Repairs and Maintenance	\$ 3,850	\$ 3,750	\$ 5,897	\$ 7,303	\$ 4,698	\$ 4,773
001-07-518-900-49	Miscellaneous	\$ 12,556	\$ 7,547	\$ 7,305	\$ 5,550	\$ 974	\$ 989
	Services	\$ 129,045	\$ 59,214	\$ 58,756	\$ 77,438	\$ 93,446	\$ 94,941
001-07-518-900-51	Intgovt Profess Services	\$ 39,016	\$ 33,653	\$ 58,062	\$ 31,914	\$ 7,112	\$ 7,226
001-07-518-900-53	Extnl Taxes & Oper Assess	\$ 936	\$ 348				
001-07-539-200-51	Intgovt Profess. Serv.	\$ 5,594	\$ 5,679				
001-07-564-000-51	Intgovt Profess. Serv.	\$ 3,496	\$ 6,000	\$ 3,599	\$ 3,274	\$ 1,829	\$ 1,858
	Intergovernmental	\$ 49,042	\$ 45,679	\$ 61,661	\$ 35,188	\$ 8,941	\$ 9,084
Total Administrative Services		\$ 186,226	\$ 111,429	\$ 129,996	\$ 252,530	\$ 278,566	\$ 286,819

Law Enforcement

I. Budget Overview

2013/2014 Actual	\$8,840,024
2015/2016 Budget	\$9,629,985
Change in Budgets	9%
2013 FTEs	29.7
2014 FTEs	29.7
2015 FTEs	30.7
2016 FTEs	30.7

Expenditures by function



% of the Overall Budget



II. Purpose

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

III. 2014 Key Accomplishments

Police Department was successful in achieving the following goals for 2014:

- Approved RegJIN contracts for participation in regional police reporting system
- Acquired funding to pay for Clark Regional Emergency Services Agency(CRESA) radio replacement program
- Worked with CRESA and First Watch to create a new monthly report showing response times
- Distributed over-carry ballistic vests to the majority of the patrol officers

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. This budget adds a new FTE in the position of police officer. This long sought after position will allow the Police Department to balance patrol squads, which was our most pressing need. This will restore the sworn officer count to the 2007 FTE level. The City's population has grown by approximately 25% in that same period (2008-2015) and this officer will help meet a growing City's expectations for service delivery.

V. Goals and New Initiatives

The Police Department has among its goals for the biennium:

- Conduct agency-wide team building exercise
- Install enhanced radio communication technology to improve reception inside the building (decision package)
- Facilitate the CRESA radio replacement program through the distribution of new equipment
- Implement the new RegJIN police reporting program and train all staff
- Conduct testing to identify a replacement patrol rifle (decision package)
- Maintain established agency goals for response times to 911 calls
- Restore police officer position lost in 2008 due to the recession (decision package)
- Build community trust in law enforcement through outreach programs
- Install defibrillators in patrol cars (decision package)

VI. Trends and Future Issues

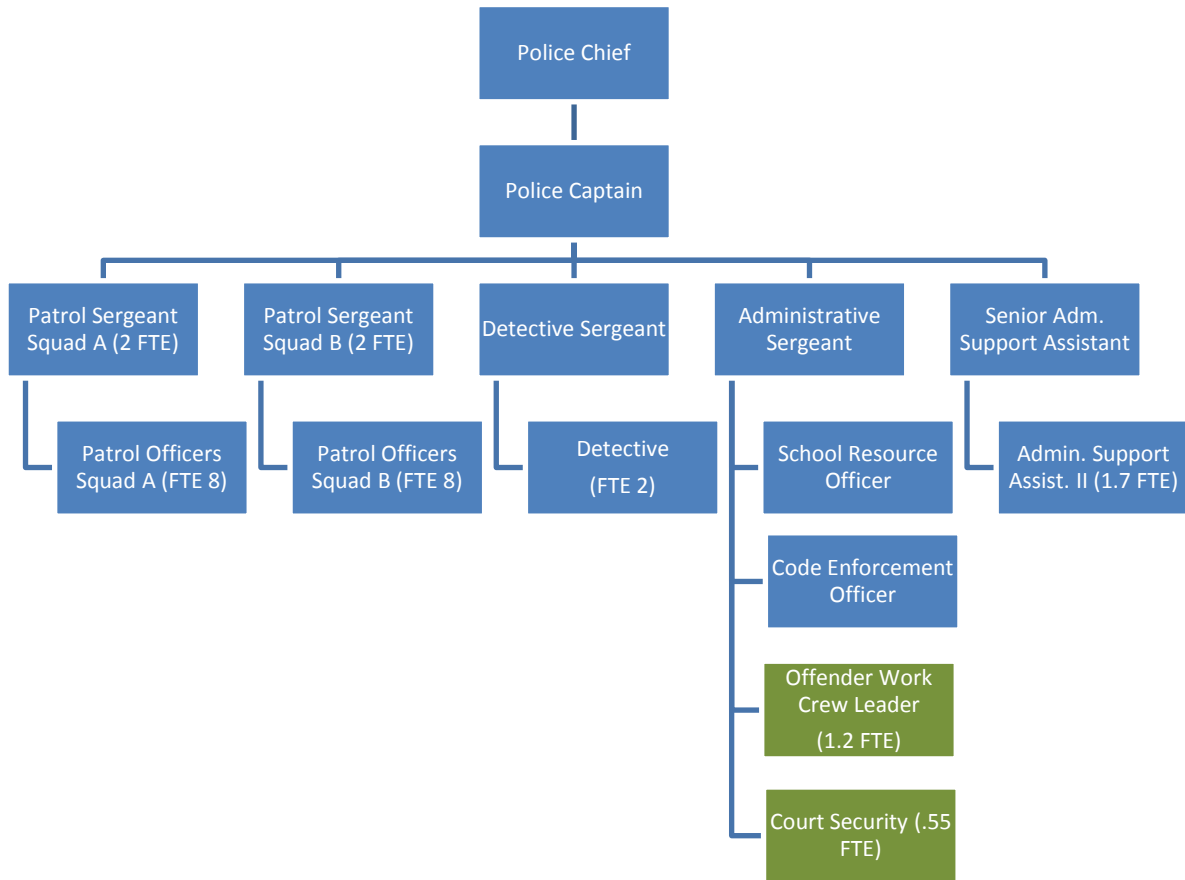
The top issues facing the Police Department include:

- The Department operates at the minimum police officer staffing levels the majority of the year. Overtime use is increasing in order to maintain shift coverage.
- Code Enforcement complaints are growing and becoming more time consuming. The position is currently only funded at .5 FTE with the other .5 FTE with parking enforcement duties.
- A number of serious traffic collisions 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. At some point, the City will need to provide this service internally.

VII. Performance Measurements

Indicator	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Police Reports	3,313	3,169	3,028	2,781	n/a	n/a
Arrests	737	710	643	591	n/a	n/a
Traffic Stops	6,535	6,268	6,379	6,044	n/a	n/a
Service Calls Logged	9,427	9,619	10,220	9,223	n/a	n/a

VIII. Organizational Chart



IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Law Enforcement							
001-08-521-100-11	Regular Salaries And Wages	\$ 330,574	\$ 352,137	\$ 352,224			
001-08-521-220-11	Regular Salaries And Wages	\$ 1,829,641	\$ 1,806,884	\$ 1,904,714	\$ 2,410,673	\$ 2,595,653	\$ 2,682,883
001-08-521-500-11	Regular Salaries And Wages	\$ 6,018	\$ 5,561	\$ 2,663			
001-08-521-700-11	Regular Salaries and Wages	\$ 53,666	\$ 55,695	\$ 55,907			
001-08-521-100-12	Overtime	\$ 129	\$ 1,127	\$ 4,443			
001-08-521-220-12	Overtime	\$ 96,258	\$ 125,060	\$ 85,352	\$ 89,299	\$ 82,800	\$ 82,800
001-08-521-700-12	Overtime	\$ -	\$ -				
	Salaries	\$ 2,316,285	\$ 2,346,464	\$ 2,405,303	\$ 2,499,972	\$ 2,678,453	\$ 2,765,683
001-08-517-200-21	Personnel Benefits	\$ 117,739	\$ 111,964	\$ 98,610	\$ 95,318	\$ 84,049	\$ 91,614
001-08-521-100-21	Personnel Benefits	\$ 108,799	\$ 98,131	\$ 113,502			
001-08-521-220-21	Personnel Benefits	\$ 702,116	\$ 701,207	\$ 747,394	\$ 915,290	\$ 1,004,635	\$ 1,103,562
001-08-521-500-21	Personnel Benefits	\$ 1,866	\$ 2,337	\$ 1,092			
001-08-521-700-21	Personnel Benefits	\$ 27,601	\$ 29,361	\$ 30,484			
001-08-521-100-22	Uniforms And Clothing	\$ 115	\$ 558	\$ 243			
001-08-521-220-22	Uniforms And Clothing	\$ 8,139	\$ 6,361	\$ 10,404	\$ 9,389	\$ 16,530	\$ 11,730
001-08-521-700-22	Uniforms and Clothing	\$ 159	\$ -				
	Benefits	\$ 966,535	\$ 949,918	\$ 1,001,729	\$ 1,019,997	\$ 1,105,215	\$ 1,206,906
001-08-521-100-31	Office And Operating Supplies	\$ 6,039	\$ 9,048	\$ 9,356			
001-08-521-220-31	Office And Operating Supplies	\$ 10,171	\$ 4,435	\$ 5,882	\$ 34,116	\$ 36,410	\$ 36,410
001-08-521-400-31	Office And Operating Supplies	\$ 4,256	\$ 6,623	\$ 4,148			
001-08-521-500-31	Office And Operating Supplies	\$ 2,956	\$ 5,014	\$ 6,567			
001-08-521-700-31	Office and Operating Supplies	\$ 912	\$ 563	\$ 1,220			
001-08-521-100-32	Fuel Consumed	\$ 43	\$ -	\$ 35			
001-08-521-220-32	Fuel	\$ 274	\$ 77	\$ 136	\$ 62	\$ 200	\$ 200
001-08-521-100-35	Small tools and minor equipmen	\$ 354	\$ 2,671	\$ 90			
001-08-521-220-35	Small Tools And Minor Equip	\$ 23,235	\$ 35,854	\$ 18,372	\$ 40,590	\$ 41,060	\$ 51,485
001-08-521-400-35	Small Tools And Minor Equip	\$ -	\$ -	\$ 576			
001-08-521-500-35	Small Tools And Minor Equip	\$ 3,946	\$ 4,690	\$ 2,174			
001-08-521-700-35	Small Tools and Minor Equip.	\$ 158	\$ 21	\$ 28			
	Supplies	\$ 52,345	\$ 68,997	\$ 48,584	\$ 74,768	\$ 77,670	\$ 88,095
001-08-521-100-41	Professional Ser	\$ 10,551	\$ 4,444	\$ 4,496			
001-08-521-220-41	Professional Services	\$ 1,954	\$ 5,212	\$ 4,703	\$ 35,287	\$ 31,580	\$ 32,180
001-08-521-400-41	Professional Ser	\$ 100	\$ 2,400	\$ -			
001-08-521-500-41	Professional Ser	\$ 16,159	\$ 18,851	\$ 19,551			
001-08-521-100-42	Communication	\$ 39	\$ 22	\$ 17			
001-08-521-220-42	Communication	\$ 25,750	\$ 35,360	\$ 30,680	\$ 23,824	\$ 21,350	\$ 21,350
001-08-521-700-42	Communications	\$ -	\$ -	\$ 22			
001-08-521-100-43	Travel	\$ 2,666	\$ 2,614	\$ 2,796			
001-08-521-220-43	Travel	\$ 942	\$ 1,567	\$ 223	\$ 11,035	\$ 20,120	\$ 20,840
001-08-521-400-43	Travel	\$ 5,136	\$ 3,853	\$ 5,328		\$ 508	\$ 516
001-08-521-700-43	Travel	\$ 173	\$ 255	\$ -			
001-08-521-220-44	Advertising	\$ 468	\$ 777	\$ 1,336	\$ 1,254	\$ 1,300	\$ 1,300
001-08-521-100-45	Intfund Oper. Rentals & Lease	\$ 15,156	\$ 22,454	\$ 20,640	\$ 26,448	\$ 26,054	\$ 26,471
001-08-521-220-45	Operating Rentals	\$ 188,408	\$ 195,788	\$ 198,852	\$ 243,816	\$ 246,922	\$ 250,872
001-08-521-300-45	Intfund Oper. Rentals & Lease	\$ 3,552	\$ -	\$ -			
001-08-521-700-45	Intfund Oper. Rentals & Leases	\$ 1,800	\$ 5,352	\$ 7,648	\$ 17,940	\$ 21,518	\$ 21,863
001-08-521-220-46	Insurance	\$ 12,563	\$ 38,699	\$ 16,361	\$ 17,189	\$ 17,464	\$ 17,743
001-08-521-500-46	Insurance	\$ 8,406	\$ 8,100	\$ 8,086	\$ 8,525	\$ 8,661	\$ 8,800
001-08-521-500-47	Public Utility	\$ 43,679	\$ 38,750	\$ 29,108	\$ 24,001	\$ 29,380	\$ 30,800

City of Camas Budget | 2015-2016

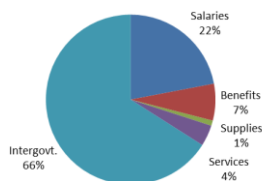
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
001-08-521-100-48	Repairs & Maintenance	\$ 2,028	\$ 3,845	\$ 2,218			
001-08-521-220-48	Repairs & Maintenance	\$ 3,064	\$ 4,774	\$ 4,334	\$ 27,794	\$ 50,660	\$ 31,110
001-08-521-500-48	Repairs & Maintenance	\$ 14,392	\$ 24,473	\$ 8,738			
001-08-521-700-48	Repairs and Maintenance	\$ -	\$ 4,065	\$ -			
001-08-521-100-49	Miscellaneous	\$ 4,392	\$ 4,665	\$ 4,683			
001-08-521-220-49	Miscellaneous	\$ 9,422	\$ 8,691	\$ 8,615	\$ 19,692	\$ 34,400	\$ 25,200
001-08-521-400-49	Miscellaneous	\$ 6,240	\$ 4,445	\$ 9,369	\$ 6,912	\$ 508	\$ 516
001-08-521-500-49	Miscellaneous	\$ 21	\$ 413	\$ 439			
001-08-521-700-49	Miscellaneous	\$ 1,785	\$ 915	\$ 716			
	Services	\$ 378,845	\$ 440,785	\$ 388,959	\$ 463,715	\$ 510,425	\$ 489,561
001-08-521-220-51	Intgovt Profess. Serv.	\$ 221,198	\$ 245,371	\$ 249,674	\$ 264,269	\$ 284,200	\$ 290,000
001-08-521-400-51	Intgovt Profess. Serv.	\$ 800	\$ 2,200	\$ 2,100			
001-08-521-500-51	Intgovt Profess. Serv.	\$ -	\$ 1,005				
	Intgovt. Professional Services	\$ 221,998	\$ 248,576	\$ 251,774	\$ 264,269	\$ 284,200	\$ 290,000
001-08-594-210-61	Land & Land Improvements	\$ -	\$ -	\$ 2,119	\$ 52,686		
001-08-594-210-64	Machinery & Equip	\$ 6,325	\$ -	\$ 366,149		\$ 89,185	\$ 44,592
	Capital	\$ 6,325	\$ -	\$ 368,268	\$ 52,686	\$ 89,185	\$ 44,592
Total Law Enforcement		\$ 3,942,333	\$ 4,054,740	\$ 4,464,617	\$ 4,375,407	\$ 4,745,148	\$ 4,884,837

Detention and Correction

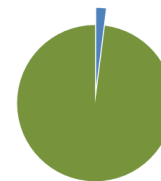
I. Budget Overview

2013/2014 Actual	\$770,503
2015/2016 Budget	\$899,757
Change in Budgets	17%
2013 FTEs	1.75
2014 FTEs	1.75
2015 FTEs	1.75
2016 FTEs	1.75

Expenditures by function



% of the Overall Budget



II. Purpose

Provides for cost of care of prisoners and parole services. Also provides for 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.

III. 2014 Key Accomplishments

During 2014 the City Attorney, working closely with the Municipal Court Judge, carefully screened individuals coming before the court to determine the most appropriate correctional program. At the discretion of the Judge, some individuals are sentenced to jail incarceration and others are sentenced to non-custodial based corrections programs. We continued to see a significant reduction in fees paid to Clark County Corrections for probation monitoring programs.

IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. Prisoners are detained in the City Jail temporarily. All other prisoners are held either in the Clark County or Skamania County Jail. The City reimburses the counties for board of prisoners and Clark County for probation services, commonly called "6211" charges. The increases in budget are a result of increases in population as well as costs associated with boarding prisoners such as medical costs.

V. Goals and New Initiatives

The Detention and Corrections has among its goals for the biennium:

- Continue to work to keep jail incarceration days down
- Continue to work to keep only those necessary on probation monitoring
- Continue to operate a local offender work crew program
- Purchase and outfit a new vehicle and trailer for the work crew program

VI. Trends and Future Issues

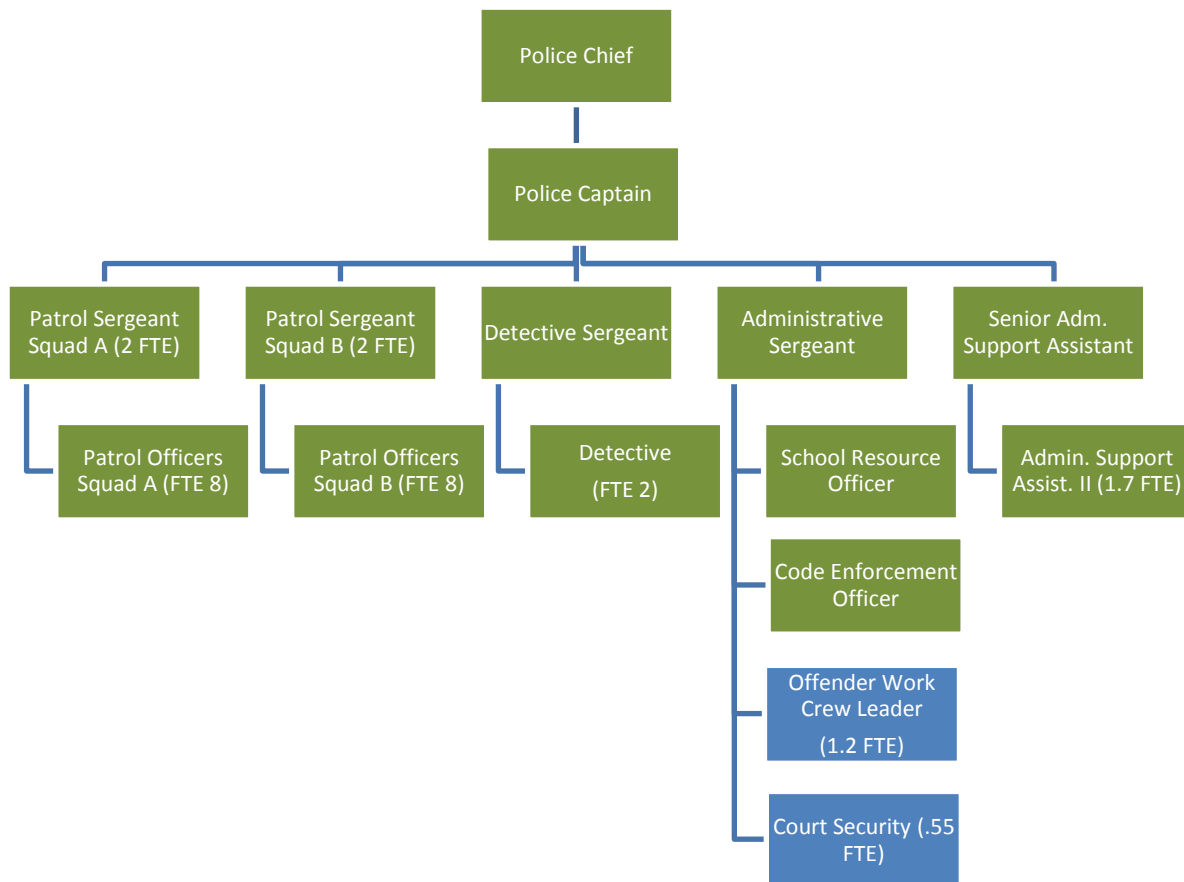
The top issues facing the Detention and Corrections Program include:

- Costs associated with County ran programs continue to rise slowly
- Inmate medical costs represent an area of extreme financial risk for the City
- Budgeting for jail days remains an area that can experience fluctuations
- If the City moves to an independent Municipal Court, a Probation Officer will need to be hired

VII. Performance Measurements

Indicator	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Clark Co. Jail Bed Days	1,580	1,828	1,968	1,154	1,500	1,500
Skamania Jail Bed Days	1,056	1,248	1,372	549	1,000	1,000
Supervision Days	65,921	63,650	NA	NA	62,000	62,000

VIII. Organizational Chart



IX. Department Operating Budget

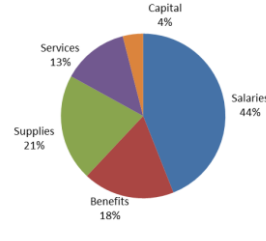
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Detention and Correction							
Probation and Parole Services							
001-10-523-300-11	Regular Salaries And Wages	\$ 61,306	\$ 61,326	\$ 61,283	\$ 70,673	\$ 68,765	\$ 68,764
001-10-523-300-21	Personnel Benefits	\$ 10,373	\$ 10,028	\$ 9,759	\$ 13,945	\$ 14,976	\$ 16,324
001-10-523-300-22	Uniforms And Clothing	\$ -	\$ -	\$ 80		\$ 300	\$ 305
	Benefits	\$ 10,373	\$ 10,028	\$ 9,839	\$ 13,945	\$ 15,276	\$ 16,629
001-10-523-300-31	Office & Operating Supplies	\$ 1,639	\$ 2,140	\$ 1,420	\$ 1,698	\$ 1,400	\$ 1,425
001-10-523-300-35	Small Tools & Minor Equip	\$ 2,701	\$ 1,101	\$ 4,102	\$ 2,583	\$ 3,000	\$ 3,050
	Supplies	\$ 4,340	\$ 3,241	\$ 5,522	\$ 4,280	\$ 4,400	\$ 4,475
001-10-523-300-42	Communications	\$ 272	\$ 305	\$ 348	\$ 314	\$ 350	\$ 355
001-10-523-300-45	Interfund Rentals	\$ 7,309	\$ 7,314	\$ 7,257	\$ 11,556	\$ 10,395	\$ 10,562
001-10-523-300-46	Insurance	\$ -	\$ 2,464	\$ 996	\$ 1,046	\$ 1,063	\$ 1,080
001-10-523-300-48	Repairs & Maintenance	\$ 2,041	\$ 3,132	\$ 1,068	\$ 1,369	\$ 2,500	\$ 2,540
001-10-523-300-49	Misc	\$ 295	\$ 139	\$ 400	\$ 409	\$ 750	\$ 762
	Services	\$ 9,917	\$ 13,354	\$ 10,069	\$ 14,694	\$ 15,058	\$ 15,298
001-10-523-300-51	Intgovt Profess. Serv.	\$ 78,351	\$ 80,589	\$ 62,252	\$ 61,072	\$ 67,000	\$ 68,900
	Total Probation and Parole Services	\$ 164,287	\$ 168,537	\$ 148,965	\$ 164,665	\$ 170,499	\$ 174,066
Care and Custody of Prisoners							
001-10-523-600-11	Regular Salaries And Wages	\$ 29,015	\$ 32,471	\$ 32,429	\$ 33,411	\$ 32,542	\$ 32,541
001-10-523-600-21	Personnel Benefits	\$ 10,804	\$ 15,030	\$ 15,775	\$ 15,579	\$ 15,460	\$ 16,851
001-10-523-600-22	Uniforms And Clothing	\$ -	\$ 27	\$ 70	\$ -	\$ 200	\$ 205
	Benefits	\$ 10,804	\$ 15,058	\$ 15,845	\$ 15,579	\$ 15,660	\$ 17,056
001-10-523-600-31	Office And Operating Supplies	\$ 56	\$ 85	\$ 68	\$ 18	\$ 200	\$ 205
001-10-523-600-41	Professional Ser	\$ -	\$ 71				
001-10-523-600-43	Travel	\$ 389	\$ 156	\$ 411	\$ 414	\$ 500	\$ 510
001-10-523-600-49	Miscellaneous	\$ 225	\$ 91	\$ 25	\$ 235	\$ 300	\$ 305
	Services	\$ 614	\$ 318	\$ 436	\$ 648	\$ 800	\$ 815
001-10-523-600-51	Intgovt Profess. Serv.	\$ 166,838	\$ 220,359	\$ 196,296	\$ 162,143	\$ 222,873	\$ 232,500
001-10-594-230-62	Buildings & Structures	\$ -	\$ 16,475				
	Total Care and Custody of Prisoners	\$ 207,327	\$ 284,766	\$ 245,074	\$ 211,799	\$ 272,075	\$ 283,117
	Total Dention and Correction	\$ 371,615	\$ 453,303	\$ 394,039	\$ 376,464	\$ 442,574	\$ 457,183

Information Systems

I. Budget Overview

2013/2014 Actual	\$1,033,784
2015/2016 Budget	\$1,387,033
Change in Budgets	34%
2013 FTEs	3
2014 FTEs	3
2015 FTEs	4
2016 FTEs	4

Expenditures by function



% of the Overall Budget



II. Purpose

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

III. 2014 Key Accomplishments

The Information Systems program achieved their goals in 2014 including:

- Upgraded and replaced computers throughout the City to greatly improve the quality of the City's inventory and to ensure compatibility of Police and Fire technology to CRESA requirements
- Implemented three new systems, the new Legislative Management System, online registration and reservation system for Parks and Recreation, and an Employee Self Service System
- Integrated Clark County's GIS system to interface with the City's Springbrook system
- Networked the new Fire Marshall's Office, Fire Station 43 and final networking at Lacamas Lodge
- Upgraded and programmed the City's phone system for a Call Q system and new enhanced 911 Caller ID services

IV. Level of Service and Budget Impact

Budgeted resources have increased to enhance current level of service. Funds are provided to add an FTE for system and application support and development, new modules to the City's enterprise solution and modifications to allow a sharing of a common online registration system for the City and the school district.

V. Goals and New Initiatives

Information Systems has among its goals for the fiscal year:

- Hiring and training a new Information Systems Analyst (decision package)
- Adding modules to Springbrook for an online citizen reporting system for Code and Contact Management, Parking Ticket System, Fleet Management, Animal Control and improvements to Work Orders and Service Orders (decision packages)
- Implementing an interface to the Regional Justice Reporting System
- Modifying the City's Webtrak system to be shared between Parks and Recreation and the Camas School District for common online registration for citizens (decision package)
- Upgrading the city-wide network infrastructure
- Connecting the Wastewater Treatment Plant to the City's network fiber

VI. Trends and Future Issues

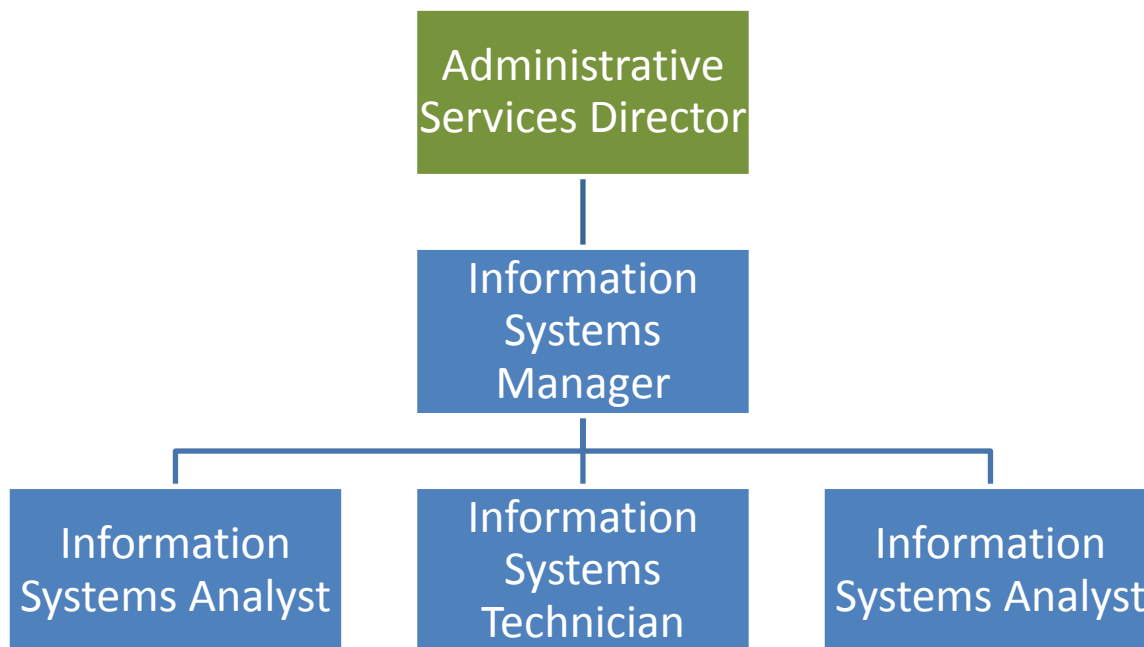
The top issues facing the Information Services Program include:

- Keeping up with city growth, development and new service requests of departments and staff
- Embracing innovation and product development
- Developing mobility tools, online resources and opening up remote and wireless access while protecting the City's data integrity and network resources
- Continue to focus on products that can improve citizen's experiences with services and improve efficiencies of staff

VII. Performance Measurements

Indicator	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Computers\Toughbooks\Laptops \iPads	255	275	285	285
Phones\VOIP Phones	200	225	230	230
IT Operating Expenses as % of City Operating Expenses	2.8%	2.7%	3.59%	3.65%

VIII. Organizational Chart



IX. Department Operating Budget

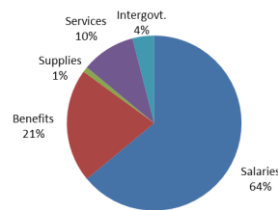
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Information Services							
001-12-518-800-11	Regular Salaries And Wages	\$ 214,596	\$ 218,814	\$ 221,544	\$ 235,708	\$ 282,808	\$ 322,516
001-12-532-200-11	Regular Salaries and Wages	\$ 43,488	\$ -				
001-12-518-800-12	Overtime	\$ 43	\$ -		\$ 4,168	\$ 1,000	\$ 1,000
	Salaries	\$ 258,127	\$ 218,814	\$ 221,544	\$ 239,876	\$ 283,808	\$ 323,516
001-12-518-800-21	Personnel Benefits	\$ 89,276	\$ 95,058	\$ 99,895	\$ 89,419	\$ 113,049	\$ 136,138
001-12-532-200-21	Personnel Benefits	\$ 12,818	\$ 988				
	Benefits	\$ 102,094	\$ 96,046	\$ 99,895	\$ 89,419	\$ 113,049	\$ 136,138
001-12-518-800-31	Office And Operating Supplies	\$ 1,414	\$ 2,788	\$ 1,494	\$ 4,140	\$ 5,222	\$ 5,305
001-12-518-800-35	Small Tools And Minor Equip	\$ 32,746	\$ 38,343	\$ 34,125	\$ 93,570	\$ 125,239	\$ 150,789
	Supplies	\$ 34,161	\$ 41,131	\$ 35,619	\$ 97,709	\$ 130,461	\$ 156,094
001-12-518-800-41	Professional Ser	\$ 34,073	\$ 45,993	\$ 55,574	\$ 119,894	\$ 47,752	\$ 48,516
001-12-518-800-42	Communication	\$ 3,601	\$ 3,881	\$ 3,454	\$ 3,176	\$ 2,469	\$ 2,508
001-12-518-800-43	Travel	\$ -	\$ -	\$ 14	\$ 51	\$ 508	\$ 516
001-12-518-800-46	Insurance	\$ 3,123	\$ 4,050	\$ 1,653	\$ 1,737	\$ 1,764	\$ 1,793
001-12-518-800-48	Repairs & Maintenance	\$ 244	\$ -	\$ -	\$ 1,161	\$ 2,032	\$ 2,065
001-12-518-800-49	Miscellaneous	\$ 162	\$ 6,157	\$ 205	\$ 6,532	\$ 27,620	\$ 27,742
001-12-518-800-51	Ingovt. Profess. Services	\$ -	\$ -	\$ -		\$ 10,160	\$ 10,323
	Services	\$ 41,202	\$ 60,081	\$ 60,900	\$ 132,551	\$ 92,305	\$ 93,462
001-12-594-180-64	Machinery And Equipment	\$ 9,874	\$ 32,117	\$ 41,813	\$ 14,608	\$ 58,200	
	Total Information Services	\$ 445,458	\$ 448,189	\$ 459,771	\$ 574,164	\$ 677,823	\$ 709,210

Community Development

I. Budget Overview

2013/2014 Actual	\$4,493,528
2015/2016 Budget	\$5,233,410
Change in Budgets	16%
2013 FTEs	18.8
2014 FTEs	18.8
2015 FTEs	19.8
2016 FTEs	19.8

Expenditures by function



% of the Overall Budget



II. Purpose

Responsible for engineering, current and long range planning, building plan review and inspections, economic development and environmental review and enforcement services. 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.

III. 2014 Key Accomplishments

The Community Development achieved their goals in 2014 including:

- Construction of City streets and facilities including Lacomas Lodge, 38th Avenue Phase II, Friberg Road, NW 18th Avenue Bike/Pedestrian Improvements, and Welcome monuments to Camas
- Construction of water and sewer projects including Wastewater Treatment Plant fall protection, Eastside STEP transmission main, and headwork waterline improvement
- Completed visioning process as part of a 2016 Comprehensive Plan Update
- Established regulations regarding I-502 (marijuana retail sales, processing and growing)
- Amended Municipal Code on downtown projects including a Parking Advisory Committee and establishing a multifamily tax exemption
- Negotiated a Development Agreement for Master Planning and development of a large scale residential and commercial project (Green Mountain)

IV. Level of Service and Budget Impact

Budgeted resources were enhanced to maintain level of service. The department anticipates increased activity in both residential and commercial development well beyond those seen in 2014. Existing activity together with the trend of increased construction is the impetus for the City to reinstate a Building Plans Examiner/Inspector position in 2015.

V. Goals and New Initiatives

Community Development has among its goals for the biennium:

- Hiring a Plans Examiner/Inspector (decision package)
- Commence Phase II of the 2016 Comprehensive Plan Update process
- Conduct Impact Fee Studies for both Fire and Parks
- Facilitate the annexation of Winchester Hills and Grand Ridge Subdivisions
- Monitor and revisit I-502 uses (Marijuana retail sales, processes and growing operations)

- Continue to monitor BPA I-5 Corridor project impacts for the City
- Completion of NW Friberg Road and NW 38th Avenue Projects
- Completion of NW Brady Road design

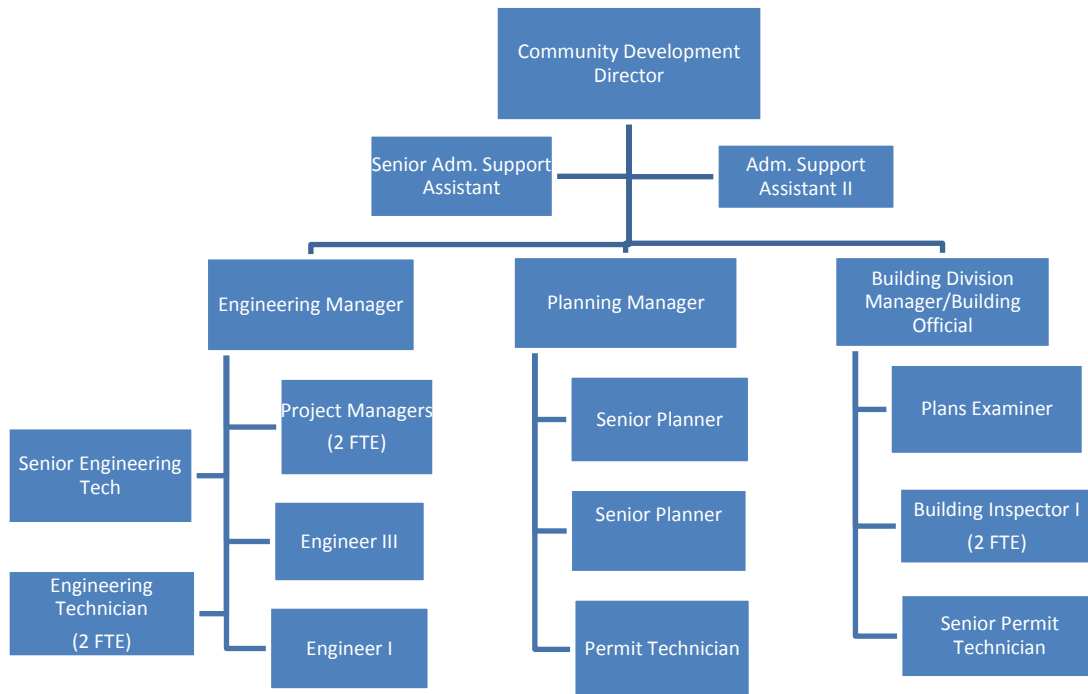
VI. Trends and Future Issues

Development may trend up beyond current projections resulting in additional demands on staffing resources. Close monitoring of these trends will be needed to assure adequate staffing resources, overtime and consultant services.

VII. Performance Measurements

Indicator	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Building Permits (dwellings)	127	181	200	215
Land Use Pre-Applications	34	45	50	55
New Commercial Buildings	2	2	2	3

VIII. Organizational Chart



IX. Department Operating Budget

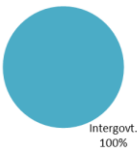
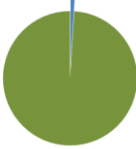
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Community Development							
Administration Administration							
001-13-518-900-11	Regular Salaries And Wages	\$ 260,216	\$ 238,263	\$ 231,528	\$ 235,946	\$ 211,577	\$ 216,867
001-13-518-900-12	Overtime	\$ 152	\$ 48		\$ 6,363	\$ 150	\$ 150
	Salaries	\$ 260,367	\$ 238,311	\$ 231,528	\$ 242,309	\$ 211,727	\$ 217,017
001-13-518-900-21	Personnel Benefits	\$ 103,508	\$ 106,793	\$ 104,156	\$ 105,151	\$ 94,025	\$ 102,487
001-13-518-900-31	Office And Operating Supplies	\$ 105	\$ 648	\$ 306	\$ 12,388	\$ 9,757	\$ 9,913
001-13-518-900-35	Small Tools And Minor Equip	\$ 99	\$ -	\$ 314	\$ 6,088	\$ 3,140	\$ 3,190
	Supplies	\$ 204	\$ 648	\$ 620	\$ 18,476	\$ 12,897	\$ 13,104
001-13-518-900-41	Professional Services	\$ 61	\$ -	\$ 14,981		\$ 1,433	\$ 1,456
001-13-518-900-42	Communication	\$ 5,405	\$ 5,227	\$ 7,270	\$ 8,644	\$ 7,165	\$ 7,279
001-13-518-900-43	Travel				\$ 134	\$ 406	\$ 413
001-13-518-900-44	Advertising				\$ 1,356	\$ 6,604	\$ 6,710
001-13-518-900-48	Repairs & Maintenance	\$ 202	\$ 260	\$ 50	\$ 199	\$ 500	\$ 508
001-13-518-900-49	Miscellaneous	\$ 106	\$ 47	\$ 1,622	\$ 15,441	\$ 7,253	\$ 7,369
	Services	\$ 5,774	\$ 5,533	\$ 23,923	\$ 25,773	\$ 23,362	\$ 23,735
	Total Administration	\$ 369,854	\$ 351,285	\$ 360,227	\$ 391,709	\$ 342,011	\$ 356,343
Engineering Plans and Services							
001-13-518-910-11	Regular Salaries And Wages	\$ 503,541	\$ 567,068	\$ 536,649	\$ 658,438	\$ 691,064	\$ 708,341
001-13-518-910-12	Overtime	\$ -	\$ 607	\$ 10,423	\$ 26,714	\$ 12,000	\$ 12,000
	Salaries	\$ 503,541	\$ 567,675	\$ 547,072	\$ 685,152	\$ 703,064	\$ 720,341
001-13-518-910-21	Personnel Benefits	\$ 206,757	\$ 223,873	\$ 213,802	\$ 232,404	\$ 256,906	\$ 280,027
001-13-518-910-22	Uniforms & Clothing	\$ -	\$ -		\$ 96		
	Benefits	\$ 206,757	\$ 223,873	\$ 213,802	\$ 232,499	\$ 256,906	\$ 280,027
001-13-518-910-31	Office And Operating Supplies	\$ 3,254	\$ 3,052	\$ 4,041	\$ -		
001-13-518-910-35	Small Tools And Minor Equip	\$ 1,161	\$ 1,438	\$ 525			
	Supplies	\$ 4,416	\$ 4,490	\$ 4,566			
001-13-518-910-41	Professional Ser	\$ 1,818	\$ 2,945	\$ 2,789	\$ 27,883	\$ 3,000	\$ 3,000
001-13-518-910-42	Communication	\$ 1,835	\$ 1,971	\$ 3		\$ 2,032	\$ 2,065
001-13-518-910-43	Travel	\$ 20	\$ -	\$ 10		\$ 2,540	\$ 2,581
001-13-518-910-44	Advertising	\$ 758	\$ -	\$ 509		\$ -	\$ -
001-13-518-910-45	Operating Rentals And Leases	\$ -	\$ -	\$ 10,692	\$ 19,320	\$ 28,413	\$ 28,868
001-13-518-910-46	Insurance	\$ 19,404	\$ 15,673	\$ 14,624	\$ 15,364	\$ 15,610	\$ 15,860
001-13-518-910-48	Repairs & Maintenance	\$ 277	\$ 630	\$ 183		\$ -	\$ -
001-13-518-910-49	Miscellaneous	\$ 5,037	\$ 5,357	\$ 3,808		\$ -	\$ -
	Services	\$ 29,149	\$ 26,576	\$ 32,618	\$ 62,567	\$ 51,595	\$ 52,372
001-13-518-910-51	Intgovt Profess. Serv.	\$ 8,599	\$ 8,482	\$ 8,551	\$ 8,866	\$ 18,288	\$ 18,581
001-13-518-910-95	Intfund Oper. Rentals & Lease	\$ 8,844	\$ 9,740				
	Total Engineering Plans and Services	\$ 761,305	\$ 840,836	\$ 806,609	\$ 989,084	\$ 1,029,853	\$ 1,071,321
Total CD Adm. & Engineering		\$ 1,131,158	\$ 1,192,122	\$ 1,166,837	\$ 1,380,793	\$ 1,371,864	\$ 1,427,664

City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Planning							
001-15-558-600-11	Regular Salaries And Wages	\$ 220,499	\$ 231,434	\$ 235,423	\$ 326,190	\$ 322,129	\$ 330,182
	Salaries	\$ 220,499	\$ 231,434	\$ 235,423	\$ 326,190	\$ 322,129	\$ 330,182
001-15-558-600-21	Personnel Benefits	\$ 82,770	\$ 88,966	\$ 93,874	\$ 117,093	\$ 117,549	\$ 128,128
001-15-558-600-31	Office And Operating Supplies	\$ 516	\$ 772	\$ 909		\$ 274	\$ 279
001-15-558-600-35	Small Tools And Minor Equip	\$ 950	\$ 1,082	\$ 594		\$ 159	\$ 161
	Supplies	\$ 1,466	\$ 1,854	\$ 1,503	\$ -	\$ 274	\$ 279
001-15-558-600-41	Professional Ser	\$ 67,035	\$ 108,050	\$ 63,236	\$ 58,940	\$ 118,364	\$ 100,000
001-15-558-600-42	Communication	\$ 2,031	\$ 2,068	\$ 2,133	\$ 2,537	\$ 2,245	\$ 2,281
001-15-558-600-43	Travel	\$ 10	\$ -	\$ 367	\$ 135	\$ 2,845	\$ 2,890
001-15-558-600-44	Advertising	\$ 1,547	\$ 983	\$ 1,157	\$ 29	\$ 1,000	\$ 1,016
001-15-558-600-46	Insurance	\$ 7,640	\$ 6,467	\$ 27,205	\$ 28,582	\$ 29,039	\$ 29,504
001-15-558-600-48	Repairs and Maintenance	\$ -	\$ 39			\$ -	\$ -
001-15-558-600-49	Miscellaneous	\$ 1,146	\$ 800	\$ 1,156	\$ 811	\$ 1,803	\$ 1,832
	Services	\$ 79,409	\$ 118,407	\$ 95,254	\$ 91,034	\$ 155,297	\$ 137,524
001-15-558-600-51	Intgovt Profess. Serv.	\$ -	\$ -	\$ 43,429	\$ 112,025	\$ 91,623	\$ 93,089
	Total Planning	\$ 384,144	\$ 440,661	\$ 469,483	\$ 646,342	\$ 686,871	\$ 689,201
Building							
001-22-524-200-11	Regular Salaries And Wages	\$ 256,711	\$ 262,673	\$ 269,216	\$ 275,454	\$ 327,042	\$ 364,976
001-22-524-200-12	Overtime	\$ -	\$ -	\$ 672	\$ 42		
	Salaries	\$ 256,711	\$ 262,673	\$ 269,888	\$ 275,496	\$ 327,042	\$ 364,976
001-22-524-200-21	Personnel Benefits	\$ 103,274	\$ 113,385	\$ 118,686	\$ 110,297	\$ 136,902	\$ 161,918
001-22-524-200-22	Uniforms and Clothing	\$ -	\$ 87				
	Benefits	\$ 103,274	\$ 113,471	\$ 118,686	\$ 110,297	\$ 136,902	\$ 161,918
001-22-524-200-31	Office And Operating Supplies	\$ 2,486	\$ 1,914	\$ 3,600			
001-22-524-200-35	Small Tools And Minor Equip	\$ -	\$ -	\$ 194			
	Supplies	\$ 2,486	\$ 1,914	\$ 3,794			
001-22-524-200-41	Professional Ser	\$ 161	\$ -	\$ 12,939	\$ 177	\$ 1,000	\$ 1,000
001-22-524-200-42	Communication	\$ 1,660	\$ 1,870	\$ 2,077	\$ 2,268	\$ 1,944	\$ 1,975
001-22-524-200-43	Travel	\$ -	\$ 686			\$ 914	\$ 929
001-22-524-200-45	Intfund Oper. Rentals & Lease	\$ 7,028	\$ 4,800	\$ 4,800	\$ 19,020	\$ 24,419	\$ 24,810
001-22-518-300-46	Insurance	\$ 6,245	\$ 5,204	\$ 2,259	\$ 2,373	\$ 2,411	\$ 2,450
001-22-524-200-48	Repairs & Maintenance	\$ 914	\$ 858	\$ 798	\$ 11	\$ 1,016	\$ 1,032
001-22-524-200-49	Miscellaneous	\$ 1,090	\$ 1,470	\$ 3,584	\$ 1,606	\$ 1,523	\$ 1,548
	Services	\$ 17,099	\$ 14,888	\$ 26,457	\$ 25,454	\$ 33,228	\$ 33,744
001-22-524.200.64	Machinery and Equipment				\$ -		
	Total Building	\$ 379,570	\$ 392,945	\$ 418,825	\$ 411,248	\$ 497,172	\$ 560,638
	Total Community Development	\$ 1,894,872	\$ 2,025,728	\$ 2,055,145	\$ 2,438,383	\$ 2,555,907	\$ 2,677,503

Animal Control

I. Budget Overview

2013/2014 Actual	\$200,043	Expenditures by function 	% of the General Fund 
2014 Budget	\$232,500		
Change in Budgets	16%		
2013 FTEs	-		
2014 FTEs	-		
2015 FTEs	-		
2016 FTEs	-		

II. Purpose

Provides for cost of animal control and impounding. The City of Washougal provides the service as well as operation of the animal control facility. The animal control facility is sub-contracted to the West Gorge Humane Society, who works cooperatively with the City of Washougal to care for the animals and manage an adoption program. The Camas Police Department manages the contract with the City of Washougal.

III. 2014 Key Accomplishments

Animal Control Program was successful in achieving the following goals for 2014:

- Maintained strong relationships with both the West Columbia Gorge Humane Society and the Clark County Humane Society
- Negotiated favorable rates with Clark County Humane Society for animal impounds
- Provided a link on the City's web site to allow citizens to pay impound fees. This improvement allows for a more efficient release procedure and better cash handling controls

IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. All impound fee charged by the City of Washougal are expected to remain the same as they were in 2014. The increase in budget is attributed to the replacement of a vehicle.

V. Goals and New Initiatives

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

- Provide refresher training for both Animal Control Officers
- Establish a program for the two Animal Control Officers to work closer with Humane Society staff

VI. Trends and Future Issues

The top issues facing the Animal Control Program include:

- Costs associated with care of animals especially medical costs
- Vehicle replacement is expected in this biennium
- Fees charged by the Clark County Humane Society through contract are expected to rise.

VII. Performance Measurements

Indicator	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Field Contacts	1,024	1,074	1,053	1,134	1,200	1,300
Verbal Warnings	159	192	153	127	110	100
Impounds	48	74	43	80	50	50

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

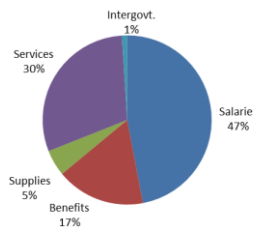
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Animal Control	Animal Control						
001-16-554-300-31	Office and Operating Supplies	\$ 269	\$ 461		\$ 315	\$ 500	\$ 500
001-16-554-300-35	Small Tools & Minor Equipment	\$ 956	\$ -				
	Supplies	\$ 1,226	\$ 461	\$ -	\$ 315	\$ 500	\$ 500
001-16-554-300-51	Intgovt Profess. Serv.	\$ 91,592	\$ 98,526	\$ 96,170	\$ 103,558	\$ 119,500	\$ 112,000
	Total Animal Control	\$ 92,817	\$ 98,987	\$ 96,170	\$ 103,873	\$ 120,000	\$ 112,500

Parks and Recreation

I. Budget Overview

2013/2014 Actual	\$3,023,552
2015/2016 Budget	\$3,169,642
Change in Budgets	5%
2013 FTEs	7.5 (+5.25 PW)
2014 FTEs	7.1 (+5.25 PW)
2015 FTEs	7.1 (+5.25 PW)
2016 FTEs	7.1 (+5.25 PW)

Expenditures by function



% of the Overall Budget



II. Purpose

Provides services, construction, and maintenance of the City parks as well as providing recreation opportunities which in turn enhances the quality of life and nurtures the health and wellbeing of people, the community, environment and economy.

III. 2014 Key Accomplishments

Parks and Recreation Program was successful in achieving the following goals for 2014:

- Completed construction of Lacamas Lake Lodge Community Center and started renting the facility
- Received a grant to construct the Washougal River Greenway Overlook
- Completed the Heritage Park expansion
- Resurfaced and installed new fencing at the Crown Park Tennis Courts
- Finished the Camas Parks, Recreation and Open Space Comprehensive Plan Update
- Replaced aging play structure
- Addressed drainage and turf issues at Prune Hill Park

IV. Level of Service and Budget Impact

Budgeted resources were increased to enhance the City's Recreation program with an extended outdoor pool season, a partnership with the school district's Community Education programming, and more seasonal help to maintain the sports fields. The budget was also increased to enhance the Lacamas Lodge with equipment and sound enhancement features. The parks budget was increased to address ongoing maintenance for the budget's baseline to include routine playground equipment replacement, hazard tree removal and tree maintenance.

V. Goals and New Initiatives

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

- Modify recreation registration software for the partnership with Camas School District Community Education programming (decision package)
- Enhance sport field maintenance with increase seasonal help (decision package)
- Extend Crown Park Swimming Pool season by one month to cover Memorial Day to Labor Day (decision package)
- Implement a new parks maintenance program to provide for play equipment replacement, hazard tree removal and tree maintenance (decision package)
- Complete Lacamas Lodge equipment requirements (decision package)

VI. Trends and Future Issues

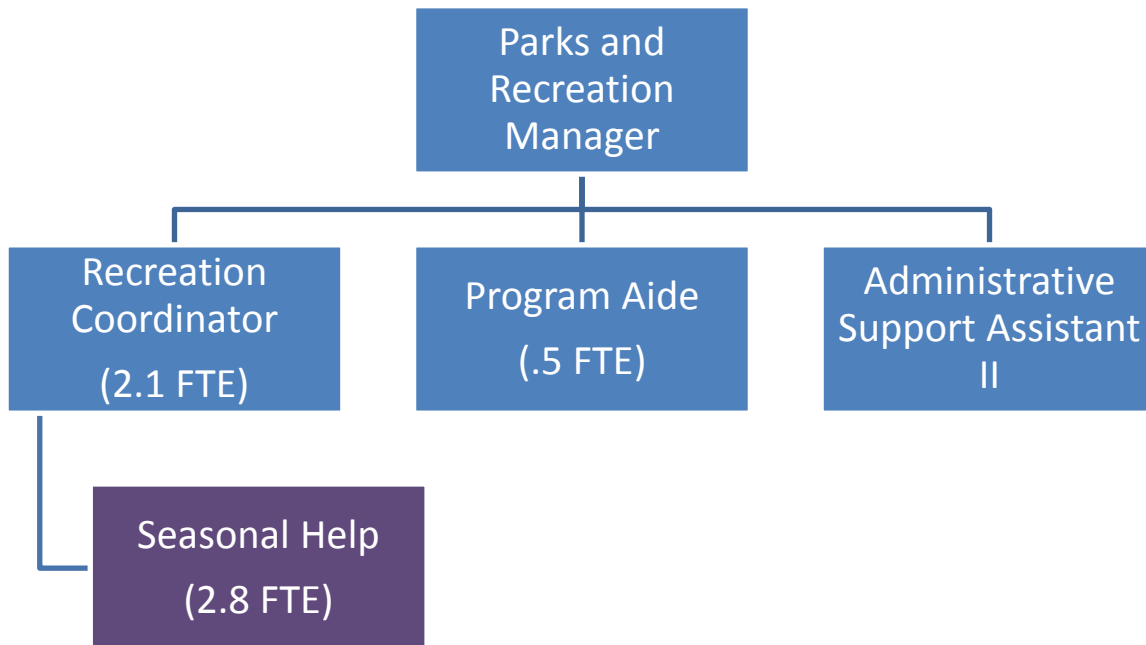
The top issues facing the Parks and Recreation Program include areas that will be a challenge without additional funding. These areas include:

- Expansion of recreation programs and services
- Expanding the Parks System in newly annexed areas
- 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 and trail networks
- Increased growth pressure on existing sports fields
- New facility construction, long-term maintenance requirements
- Volunteer opportunities
- Relocate Parks Maintenance to be more centrally located in increase productivity and reduce fuel
- Additional maintenance requirements due to growth and open space and trail needs
- Community Center Discussion

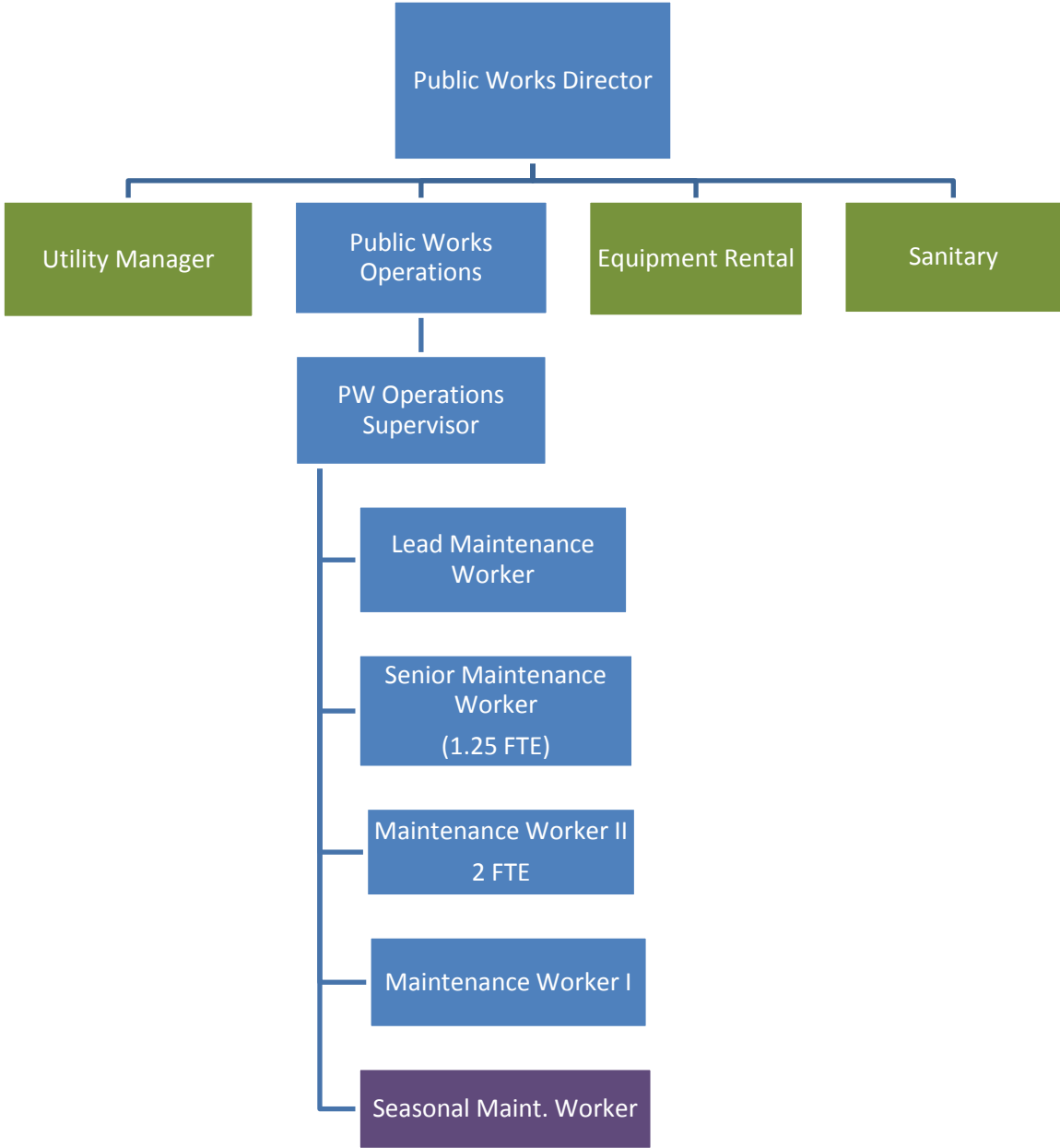
VII. Performance Measurements

Indicator	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Park Acreage	197.9	197.9	197.9	197.9	197.9	197.9
Park Facilities (parks, community centers, swimming pool, skate park)	17	17	17	18	18	18
Recreation Participants	12,833	12,542	10,514	12,304	13,534	14,887

VIII. Organizational Chart – Parks and Recreation



Organizational Chart – Parks Maintenance



IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Parks and Recreation							
Participant Recreation							
001-18-571-200-11	Regular Salaries And Wages	\$ 233,056	\$ 242,987	\$ 224,715	\$ 211,882	\$ 224,425	\$ 230,036
001-18-571-200-12	Overtime	\$ 1,333	\$ 2,519	\$ 1,408			
	Salaries	\$ 234,389	\$ 245,506	\$ 226,123	\$ 211,882	\$ 224,425	\$ 230,036
001-18-571-200-21	Personnel Benefits	\$ 70,035	\$ 70,381	\$ 64,850	\$ 63,726	\$ 74,755	\$ 81,483
001-18-571-200-31	Office And Operating Supplies	\$ 16,467	\$ 13,724	\$ 14,648	\$ 14,153	\$ 9,491	\$ 9,643
001-18-571-200-35	Small Tools And Minor Equip	\$ 1,132	\$ 1,094	\$ 547	\$ 589	\$ 7,500	\$ 920
	Supplies	\$ 17,599	\$ 14,817	\$ 15,195	\$ 14,742	\$ 16,991	\$ 10,563
001-18-571-200-41	Professional Ser	\$ 37,498	\$ 48,201	\$ 47,238	\$ 49,399	\$ 57,000	\$ 45,720
001-18-571-200-43	Travel	\$ 235	\$ 9	\$ 19		\$ 26	\$ 26
001.25.571.290.43	Travel-Seniors	\$ 2,035	\$ 3,853	\$ 2,895	\$ -	\$ -	\$ -
001-18-571-200-44	Advertising	\$ 225	\$ 323	\$ 893	\$ 1,184	\$ 910	\$ 924
001-18-571-200-45	Operating Rentals And Leases	\$ 16,600	\$ 16,641	\$ 16,235	\$ 19,782	\$ 5,038	\$ 5,119
001-18-571-200-48	Repair and Maintenance	\$ 9	\$ 216	\$ 37		\$ -	\$ -
001.25.571.290.49	Miscellaneous-Seniors	\$ 10	\$ 96	\$ 98		\$ -	\$ -
001-18-571-200-49	Miscellaneous	\$ 3,770	\$ 3,496	\$ 546	\$ 3,349	\$ 1,346	\$ 1,368
	Services	\$ 60,382	\$ 72,836	\$ 67,962	\$ 73,714	\$ 64,320	\$ 53,157
	Total Participant Recreation	\$ 382,405	\$ 403,540	\$ 374,130	\$ 364,064	\$ 380,491	\$ 375,238
Training							
001-18-575-400-43	Travel	\$ -	\$ 284		\$ 26	\$ 2,000	\$ 2,120
001-18-575-400-49	Miscellaneous	\$ 530	\$ 493	\$ 370	\$ 562	\$ 583	\$ 592
	Services	\$ 530	\$ 777	\$ 370	\$ 588	\$ 2,583	\$ 2,712
	Total Training	\$ 530	\$ 777	\$ 370	\$ 588	\$ 2,583	\$ 2,712
Community Centers							
001-18-575-500-11	Regular Salaries And Wages	\$ 43,802	\$ 46,045	\$ 46,945	\$ 46,886	\$ 48,831	\$ 50,052
001-18-575-500-12	Overtime	\$ 227	\$ -	\$ 161	\$ 1,051	\$ 1,000	\$ 1,000
	Salaries	\$ 44,028	\$ 46,045	\$ 47,106	\$ 47,937	\$ 49,831	\$ 51,052
001-18-575-500-21	Personnel Benefits	\$ 15,069	\$ 16,078	\$ 16,852	\$ 16,297	\$ 17,535	\$ 19,113
001-18-575-500-31	Office And Operating Supplies	\$ 1,945	\$ 2,831	\$ 1,906	\$ 3,444	\$ 3,849	\$ 3,911
001-18-575-500-35	Small Tools And Minor Equip	\$ 68	\$ 97	\$ 61	\$ 248	\$ 248	\$ 252
	Supplies	\$ 2,014	\$ 2,928	\$ 1,967	\$ 3,692	\$ 4,097	\$ 4,163
001-18-575-500-41	Professional Ser	\$ 10,208	\$ 20,342	\$ 21,231	\$ 24,801	\$ 19,812	\$ 20,129
001-18-575-500-42	Communication	\$ 6,469	\$ 6,538	\$ 6,939	\$ 7,815	\$ 6,875	\$ 6,985
001-18-575-500-45	Intfund Oper. Rentals & Lease	\$ 7,696	\$ 8,308	\$ 8,036	\$ 2,351	\$ 1,659	\$ 1,686
001-18-575-500-46	Insurance	\$ 10,699	\$ 3,478	\$ 2,871	\$ 3,030	\$ 3,079	\$ 3,128
001-18-575-500-47	Public Utility	\$ 14,733	\$ 17,132	\$ 13,775	\$ 14,645	\$ 14,140	\$ 14,366
001-18-575-500-48	Repairs & Maintenance	\$ 4,236	\$ 1,943	\$ 3,766	\$ 3,322	\$ 1,623	\$ 1,649
001-18-575-500-49	Miscellaneous	\$ 1,784	\$ 3,391	\$ 3,554	\$ 4,336	\$ 4,868	\$ 4,946
	Services	\$ 55,825	\$ 61,133	\$ 60,172	\$ 60,299	\$ 52,055	\$ 52,888
	Total Community Centers	\$ 116,936	\$ 126,184	\$ 126,097	\$ 128,225	\$ 123,518	\$ 127,216

City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Lacamas Lake Lodge							
001-18-575-501-31	Office & Operating Supplies	\$ -	\$ -		\$ 3,093	\$ 2,591	\$ 2,632
001-18-575-501-35	Small Tools and Minor Equip	\$ -	\$ -		\$ 1,562	\$ 13,516	\$ 1,032
	Supplies	\$ -	\$ -	\$ -	\$ 4,655	\$ 16,107	\$ 3,665
001-18-575-501-41	Professional Services	\$ -	\$ -		\$ 19,783	\$ 15,323	\$ 15,569
001-18-575-501-42	Communication	\$ -	\$ -		\$ 5,494	\$ 8,500	\$ 8,636
001-18-575-501-44	Advertising	\$ -	\$ -		\$ 1,498	\$ 7,112	\$ 7,226
001-18-575-501-45	Operating Rentals and Leases	\$ -	\$ -		\$ 4,576	\$ 2,500	\$ 2,540
001-18-575-501-46	Insurance	\$ -	\$ -			\$ 4,064	\$ 4,129
001-18-575-501-47	Public Utility	\$ -	\$ -		\$ 11,747	\$ 14,583	\$ 14,816
001-18-575-501-48	Repairs & Maintenance	\$ -	\$ -		\$ 710	\$ 1,016	\$ 1,032
001-18-575-501-49	Miscellaneous	\$ -	\$ -		\$ 3,051	\$ 4,252	\$ 4,320
	Services	\$ -	\$ -	\$ -	\$ 46,860	\$ 57,351	\$ 58,268
	Total Lacamas Lodge	\$ -	\$ -	\$ -	\$ 51,515	\$ 73,457	\$ 61,933
Swimming Pool							
001-18-576-200-11	Regular Salaries And Wages	\$ 46,696	\$ 53,034	\$ 52,894		\$ 72,333	\$ 74,822
001-18-576-200-12	Overtime	\$ -	\$ -	\$ 288			
	Salaries	\$ 46,696	\$ 53,034	\$ 53,181	\$ -	\$ 72,333	\$ 74,822
001-18-576-200-21	Personnel Benefits	\$ 9,324	\$ 10,545	\$ 8,979		\$ 15,287	\$ 16,662
001-18-576-200-31	Office And Operating Supplies	\$ 5,492	\$ 7,882	\$ 7,211	\$ 7,052	\$ 10,651	\$ 10,821
001-18-576-200-35	Small Tools And Minor Equip	\$ 223	\$ 831	\$ 78		\$ 1,122	\$ 1,140
	Supplies	\$ 5,715	\$ 8,713	\$ 7,289	\$ 7,052	\$ 11,773	\$ 11,962
001-18-576-200-41	Professional Ser	\$ 3,092	\$ 9,285	\$ 4,880	\$ 996	\$ 14,325	\$ 14,554
001-18-576-200-42	Communication	\$ -	\$ -	\$ 773		\$ 1,081	\$ 1,099
001-18-576-200-46	Insurance	\$ 7,230	\$ 11,710	\$ 5,581	\$ 5,870	\$ 7,932	\$ 8,059
001-18-576-200-47	Public Utility	\$ 12,702	\$ 19,552	\$ 16,255	\$ 14,343	\$ 26,421	\$ 26,843
001-18-576-200-48	Repairs & Maintenance	\$ 218	\$ 446	\$ 802	\$ 2,261	\$ 222	\$ 226
001-18-576-200-49	Miscellaneous	\$ 2,485	\$ 2,246	\$ 2,486	\$ 1,310	\$ 3,466	\$ 3,521
	Services	\$ 25,727	\$ 43,240	\$ 30,776	\$ 24,781	\$ 53,446	\$ 54,302
001-18-576-200-53	External Taxes	\$ 1,259	\$ 1,554	\$ 1,420	\$ 746	\$ 2,100	\$ 2,435
	Total Swimming Pool	\$ 88,721	\$ 117,086	\$ 101,646	\$ 32,578	\$ 154,939	\$ 160,183
General Park Maintenance							
001-18-576-600-11	Parks Maintenance - Salaries	\$ 278,506	\$ 296,308	\$ 321,260	\$ 378,960	\$ 400,695	\$ 410,365
001-18-576-600-12	Overtime	\$ 235	\$ 657	\$ 5,210	\$ 9,686	\$ 1,000	\$ 1,000
	Salaries	\$ 278,742	\$ 296,965	\$ 326,470	\$ 388,646	\$ 401,695	\$ 411,365
001-18-576-600-21	Personnel Benefits	\$ 113,605	\$ 127,285	\$ 135,276	\$ 173,415	\$ 160,815	\$ 174,752
001-18-576-600-31	Office And Operating Supplies	\$ 17,670	\$ 19,549	\$ 21,876	\$ 36,737	\$ 29,006	\$ 29,470
001-18-576-600-32	Fuel Consumed	\$ 1,968	\$ 2,251	\$ 1,029		\$ 2,032	\$ 2,065
001-18-576-600-35	Small Tools And Minor Equip	\$ 1,380	\$ 7,449	\$ 1,818	\$ 699	\$ 3,048	\$ 3,097
001-18-576-600-36	Chemicals	\$ -	\$ -			\$ 1,016	\$ 1,032
	Supplies	\$ 21,017	\$ 29,250	\$ 24,723	\$ 37,436	\$ 35,102	\$ 35,663

City of Camas Budget | 2015-2016

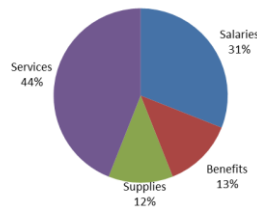
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
001-18-576-600-41	Professional Ser	\$ 1,570	\$ 2,484	\$ 6,545	\$ 49,024	\$ 5,000	\$ 90,080
001-18-576-600-42	Communication	\$ 2,167	\$ 2,499	\$ 2,465	\$ 2,330	\$ 1,845	\$ 1,875
001-18-576-600-43	Travel	\$ 71	\$ -	\$ 361	\$ 80	\$ 81	\$ 83
001-18-576-600-45	Intfund Oper. Rentals & Lease	\$ 125,061	\$ 140,624	\$ 132,691	\$ 157,424	\$ 117,009	\$ 118,881
001-18-576-600-46	Insurance	\$ 15,077	\$ 12,687	\$ 11,706	\$ 11,776	\$ 11,964	\$ 12,156
001-18-576-600-47	Public Utility	\$ 51,914	\$ 67,632	\$ 68,782	\$ 85,748	\$ 55,880	\$ 56,774
001-18-576-600-48	Intfund Repairs & Maint.	\$ 3,088	\$ 2,980	\$ 6,970	\$ 64,655	\$ 6,646	\$ 6,752
001-18-576-600-49	Miscellaneous	\$ 5,981	\$ 4,180	\$ 8,274	\$ 3,042	\$ 1,466	\$ 1,489
	Services	\$ 204,930	\$ 233,085	\$ 237,794	\$ 374,080	\$ 199,890	\$ 288,089
001.18.576.600.61	Repair and Maint. of Play Equipment				\$ 43,938		
	Total General Park Maintenance	\$ 618,294	\$ 686,585	\$ 724,263	\$ 1,017,515	\$ 797,501	\$ 909,869
Trail Maintenance							
	Total Trail Maintenance	\$ 50,696	\$ 47,404	\$ 54,384	\$ -	\$ -	\$ -
Open Space Maintenance							
	Total Open Space Maintenance	\$ 41,764	\$ 42,083	\$ 48,177	\$ -	\$ -	\$ -
	Total Parks and Recreation	\$ 1,299,345	\$ 1,423,659	\$ 1,429,067	\$ 1,594,485	\$ 1,532,490	\$ 1,637,152

Central Services

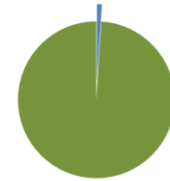
I. Budget Overview

2013/2014 Actual	\$351,275
2015/2016 Budget	\$466,828
Change in Budgets	33%
2013 FTEs	.25
2014 FTEs	.25
2015 FTEs	1
2016 FTEs	1

Expenditures by function



% of the Overall Budget



II. Purpose

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

III. 2014 Key Accomplishments

Central Services Program was successful in achieving the following goals for 2014:

- Paint exterior of City Hall
- Repaired and replaced windows in the Library
- Created a new workspace for Planning Manager within City Hall
- Created a new office space for the Fire Marshall's Office in the new Annex Building
- Upgrade to Fire Department Garage Doors
- Maintain Preventive Maintenance of the HVAC system

IV. Level of Service and Budget Impact

Budgeted resources were enhanced for the biennium to reallocate staff time from the Streets Program to Central Services in the General Fund. The position was originally .25 FTE in Central Services but the project demands on aging facilities are greater than budget. The position will be full time within Central Services and the Streets Program will backfill with seasonal help.

V. Goals and New Initiatives

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

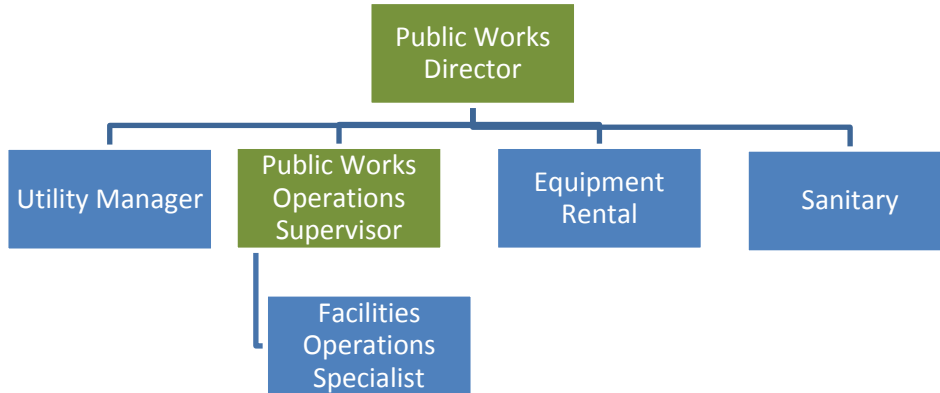
- Reallocate staff for a full time employee in Central Services (decision package)
- Replace Library doors
- Develop a Comprehensive Facilities Plan
- Develop Condition Assessment on Building Inventory

VI. Trends and Future Issues

The top issues facing the Central Services Program include addressing the aging facilities issue with ongoing major maintenance needs. Replacement of City Hall/Fire Station will need to be explored as well as possibly developing a long term municipal facility rental plan. The rental plan would incorporate maintenance and replacement of facilities similar to the equipment rental plan. Identifying funding options will also be incorporated into the plan.

VII. Performance Measurements
Not available

VIII. Organizational Chart



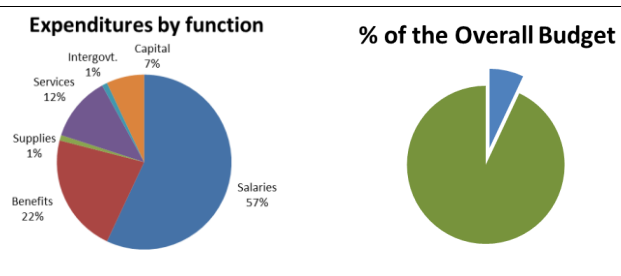
IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Central Services							
001-23-518-300-11	Regular Salaries And Wages	\$ 23,158	\$ 21,215	\$ 18,538	\$ 19,207	\$ 71,751	\$ 74,599
001-23-518-300-12	Overtime	\$ 91	\$ -		\$ 25		
	Salaries	\$ 23,249	\$ 21,215	\$ 18,538	\$ 19,232	\$ 71,751	\$ 74,599
001-23-518-300-21	Personnel Benefits	\$ 8,612	\$ 8,029	\$ 7,454	\$ 7,429	\$ 28,227	\$ 29,719
001-23-518-300-31	Office And Operating Supplies	\$ 5,622	\$ 7,602	\$ 9,080	\$ 12,635	\$ 18,637	\$ 18,936
001-23-518-300-35	Small Tools And Minor Equip	\$ 339	\$ 17,241		\$ 8,035	\$ 10,081	\$ 10,242
	Supplies	\$ 5,961	\$ 24,843	\$ 9,080	\$ 20,670	\$ 28,719	\$ 29,178
001-23-518-300-41	Professional Ser	\$ 26,110	\$ 21,796	\$ 23,474	\$ 32,932	\$ 24,579	\$ 24,972
001-23-518-300-42	Communication	\$ 1,271	\$ 1,471	\$ 1,352	\$ 1,485	\$ 1,169	\$ 1,187
001-23-518-300-45	Operating Rentals And Leases	\$ -	\$ 49		\$ 1,475	\$ -	\$ -
001-23-518-300-46	Insurance	\$ 8,498	\$ 8,515	\$ 8,596	\$ 9,072	\$ 9,217	\$ 9,364
001-23-518-300-47	Public Utility	\$ 37,521	\$ 34,724	\$ 37,219	\$ 39,335	\$ 34,542	\$ 35,095
001-23-518-300-48	Repairs & Maintenance	\$ 16,278	\$ 39,489	\$ 29,636	\$ 31,355	\$ 32,000	\$ 32,512
001-23-518-300-49	Miscellaneous	\$ 133	\$ 40	\$ 86	\$ 277		
	Services	\$ 89,810	\$ 106,084	\$ 100,363	\$ 115,930	\$ 101,506	\$ 103,130
001-23-594-180-63	Other Improvements	\$ -	\$ 41,864		\$ 52,579		
Total Central Services		\$ 127,632	\$ 202,034	\$ 135,435	\$ 215,840	\$ 230,202	\$ 236,626

Library

I. Budget Overview

2013/2014 Actual	\$2,605,825
2015/2016 Budget	\$2,782,622
Change in Budgets	7%
2013 FTEs	14.8
2014 FTEs	14.3
2015 FTEs	14.3
2016 FTEs	14.3



II. Purpose

Provides free access to diverse and expansive collections of library materials and programs. The Library also provides programs to encourage self-education and enrich lives and promote an enlightened citizenry.

III. 2014 Key Accomplishments

Library was successful in achieving the following goals for 2014:

- Trained staff, including a staff day, to improve competencies in all areas
- Established self-directed teams created to work collaboratively to streamline processes, cross train, and learn new skill sets
- Increased the number of adult events and attendance, increased the number of events outside the library, and increased the length of the summer reading program
- Reviewed and revised policies with the Library Board of Trustees

IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The increase in budget includes increases in salaries and benefits, funding for strategic planning and funds for some technology upgrades.

V. Goals and New Initiatives

The Library has among its goals for the biennium:

- Improve staff competencies through continuing education
- Begin strategic planning with the Library Board of Trustees (decision package)
- Use technology to make library resources easier to use, more mobile, more accessible including upgrading self-service circulation (decision package)
- Eliminate unused and outdated materials from shelves
- Increase the number of children’s story times and increase Youth Services and Early Learning outreach

VI. Trends and Future Issues

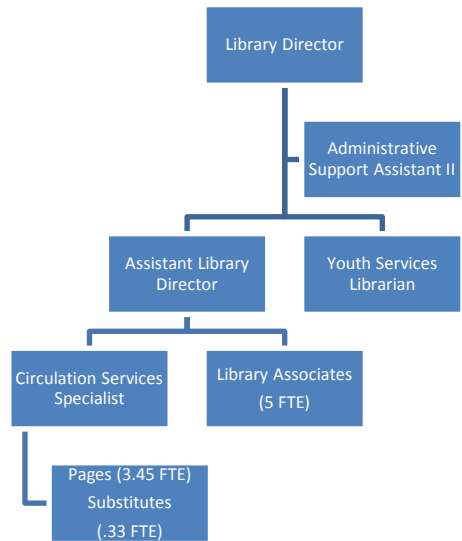
The top issue facing the Library is the continuing transformation into a thriving, lively mid-sized community hub which meets not only the demand for print materials, but also the demand for digital resources and social

spaces. The rapid changes in library and information technology, along with the expectations of an evolving society will impact future budgets.

VII. Performance Measurements

Indicator	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Summer Reading Program	2,005	2,249	2,628	2,740	2,875	3,025
Library Events	593	461	565	623	636	636
"ebook" Circulation	1,791	3,875	8,081	12,767	16,000	20,000

VIII. Organizational Chart



IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Library							
Administration							
001-30-572-100-11	Regular Salaries And Wages	\$ 92,368	\$ 95,732	\$ 162,247	\$ 158,149	\$ 180,789	\$ 185,309
001-30-572-100-21	Personnel Benefits	\$ 29,637	\$ 26,414	\$ 45,964	\$ 47,553	\$ 57,645	\$ 62,834
001-30-572-100-43	Travel	\$ 280	\$ 190	\$ 162	\$ 1,023	\$ 125	\$ 127
Total Administration		\$ 122,284	\$ 122,336	\$ 208,373	\$ 206,725	\$ 238,560	\$ 248,269
Library Services							
001-30-572-200-11	Regular Salaries And Wages	\$ 642,260	\$ 630,158	\$ 548,565	\$ 595,092	\$ 603,159	\$ 618,238
	Overtime				\$ 36		
	Salaries	\$ 642,260	\$ 630,158	\$ 548,565	\$ 595,128	\$ 603,159	\$ 618,238
001-30-572-200-21	Personnel Benefits	\$ 230,787	\$ 218,966	\$ 226,347	\$ 228,384	\$ 242,848	\$ 264,704
001-30-572-200-31	Office And Operating Supplies	\$ 9,722	\$ 11,837	\$ 14,596	\$ 11,317	\$ 11,154	\$ 11,332
001-30-572-200-35	Small Tools And Minor Equip	\$ -	\$ 639	\$ 1,072	\$ 251	\$ 426	\$ 433
	Supplies	\$ 9,722	\$ 12,476	\$ 15,668	\$ 11,567	\$ 11,580	\$ 11,766

City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
001-30-572-200-41	Professional Ser	\$ 389	\$ 6,185	\$ 3,241	\$ 2,398	\$ 7,034	\$ 23,002
001-30-572-200-42	Communication	\$ 14,816	\$ 14,497	\$ 11,353	\$ 16,431	\$ 16,335	\$ 16,596
001-30-572-200-44	Advertising	\$ -	\$ 59			\$ -	\$ -
001-30-572-200-46	Insurance	\$ 9,504	\$ 19,735	\$ 8,142	\$ 8,554	\$ 8,691	\$ 8,830
001-30-572-200-48	Repairs & Maintenance	\$ 2,039	\$ 4,335	\$ 4,482	\$ 1,336	\$ 5,200	\$ 5,200
001-30-572-200-49	Miscellaneous	\$ 4,124	\$ 2,541	\$ 3,158	\$ 5,025	\$ 2,238	\$ 2,274
	Services	\$ 30,873	\$ 47,352	\$ 30,376	\$ 33,743	\$ 39,498	\$ 55,902
001-30-572-200-51	Intgovt Profess. Serv.	\$ 2,257	\$ 998	\$ 1,103	\$ 1,614	\$ 2,000	\$ 2,032
	Total Library Services	\$ 915,898	\$ 909,950	\$ 822,059	\$ 870,437	\$ 899,086	\$ 952,642
Training							
001-30-572-400-43	Travel	\$ -	\$ -	\$ 138	\$ 335		
001-30-572-400-49	Miscellaneous	\$ -	\$ 60	\$ 440	\$ 805	\$ 2,000	\$ 2,032
	Services	\$ -	\$ 60	\$ 578	\$ 1,140	\$ 2,000	\$ 2,032
Facilities							
001-30-572-500-11	Regular Salaries And Wages	\$ 4,573	\$ 6,318	\$ 5,634	\$ 382	\$ -	\$ -
001-30-572-500-21	Personnel Benefits	\$ 1,891	\$ 2,534	\$ 1,933	\$ 105	\$ -	\$ -
001-30-572-500-31	Office And Operating Supplies	\$ 3,812	\$ 4,336	\$ 3,210	\$ 4,996	\$ 3,317	\$ 3,370
001-30-572-500-35	Small Tools And Minor Equip	\$ 175	\$ 66	\$ 38	\$ -	\$ 254	\$ 258
	Supplies	\$ 3,987	\$ 4,402	\$ 3,248	\$ 4,996	\$ 3,571	\$ 3,628
001-30-572-500-41	Professional Ser	\$ 42,332	\$ 36,561	\$ 37,943	\$ 37,146	\$ 40,000	\$ 40,640
001-30-572-500-42	Communication	\$ 4,424	\$ 3,653	\$ 5,764	\$ 3,734	\$ 3,244	\$ 3,296
001-30-572-500-46	Insurance	\$ 11,258	\$ 11,176	\$ 11,101	\$ 11,717	\$ 11,904	\$ 12,095
001-30-572-500-47	Public Utility	\$ 49,637	\$ 53,815	\$ 44,786	\$ 39,520	\$ 33,918	\$ 34,461
001-30-572-500-48	Repairs & Maintenance	\$ 21,285	\$ 32,018	\$ 33,872	\$ 33,701	\$ 26,427	\$ 26,850
001-30-572-500-49	Miscellaneous	\$ 145	\$ -	\$ 151			
	Services	\$ 129,080	\$ 137,224	\$ 133,617	\$ 125,818	\$ 115,493	\$ 117,341
	Total Facilities	\$ 139,531	\$ 150,478	\$ 144,432	\$ 131,301	\$ 119,064	\$ 120,969
001-30-594-720-64	Machinery And Equipment	\$ -	\$ -	\$ 129,767	\$ -		
001-30-594-720-69	Lib Books & Oth Lib Materials	\$ 77,713	\$ 90,839		\$ 91,014	\$ 100,000	\$ 100,000
	Capital	\$ 77,713	\$ 90,839	\$ 129,767	\$ 91,014	\$ 100,000	\$ 100,000
	Total Capital	\$ 77,713	\$ 90,839	\$ 129,767	\$ 91,014	\$ 100,000	\$ 100,000
	Total Library	\$ 1,255,426	\$ 1,273,663	\$ 1,305,209	\$ 1,300,616	\$ 1,358,709	\$ 1,423,913

Operating Transfers

I. Budget Overview

2013/2014 Actual	\$5,287,161	Expenditures by function 	% of the Overall Budget
2015/2016 Budget	\$9,887,183		
Change in Budgets	87%		
2013 FTEs	-		
2014 FTEs	-		
2015 FTEs	-		
2016 FTEs	-		

II. Purpose

Provide for the General Fund support for Streets, Fire, and Cemetery programs.

III. 2014 Key Accomplishments

In 2014, the City Council elected to use the property tax banked capacity to fund ongoing street maintenance. This increased the Street program support by 63%. In addition, the City consolidated Fire Departments with the City of Washougal. The City of Camas Fire Budget was moved to a new fund mid-year, Camas-Washougal Fire and EMS Fund. This change resulted in an increase of operating transfers overall by double. Finally, the General Fund also contributed funds for the 38th Avenue Construction Project for City Welcome signs.

IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The City Council continued to elect to use the property taxes to fund ongoing street maintenance. This funding source should allow streets to be maintained at a scheduled pace in future budget years. The Cemetery is not self-sufficient and requires General Fund support for ongoing maintenance. The Fire Department consolidation with Washougal should stabilize and potentially reduce costs for emergency services through reduction of overhead and shared resources.

V. Goals and New Initiatives

Not applicable

VI. Trends and Future Issues

Not applicable

VII. Performance Measurements

Not applicable

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
001-00-597-112-00	Transfer to Street Fund	\$ 1,282,353	\$ 1,174,233	\$ 1,179,661	\$ 1,935,044	\$ 1,847,261	\$ 1,850,375
001-00-597-112-25	Transfer to Cemetery				\$ 103,901	\$ 96,718	\$ 99,620
001-00-597-300-00	Transfer to GMA					\$ 27,000	
001-00-597-115-00	Transfer to Camas-Washougal Fire Dept				\$ 2,023,555	\$ 2,971,439	\$ 3,021,770
001-00-597-313-00	Transfer to 38th Ave. Construction				\$ 45,000		
001-00-597-240-00	Transfer to Debt Service						
Total Transfers		\$ 1,282,353	\$ 1,174,233	\$ 1,179,661	\$ 4,107,500	\$ 4,942,418	\$ 4,971,765

General Fund Summary

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Fire							
	Total Fire	\$ 2,925,692	\$ 3,098,951	\$ 3,065,894	\$ 1,017,890		
<hr/>							
	TOTAL GENERAL FUND	\$ 15,275,328	\$ 15,947,776	\$ 16,403,277	\$ 18,221,562	\$ 18,872,125	\$ 19,450,221
<hr/>							
	Excess (Deficiency) of Revenues and Expenditures	\$ 206,024	\$ (301,561)	\$ 449,912	\$ (1,321,830)	\$ (491,608)	\$ (142,365)
<hr/>							
	Estimated Fund Balance at Beginning of Year	\$ 4,311,417	\$ 4,105,393	\$ 3,814,648	\$ 4,738,546	\$ 3,654,656	\$ 3,163,048
	Fund Balance Estimated at End of Year	\$ 4,105,393	\$ 3,814,648	\$ 4,738,546	\$ 3,416,716	\$ 3,163,048	\$ 3,020,683

City of
Camas
Budget

2015-
2016

The City has four special revenue funds.

The Street Fund is to provide for maintaining the existing transportation infrastructure of 262 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.

**Special
Revenue
Funds**



■ Motor Vehicle Fuel Tax ■ General Fund Support ■ Misc. Revenue

Revenues for the Street Fund are primarily taxes indirectly from property taxes and directly from motor vehicle fuel tax. This revenue sources is a flat rate of cents on the gallon and therefore is projected to be modest due to conservation efforts. The City anticipates with the use of the property tax banked capacity in 2014 and future property taxes as result of the banked capacity use, the City will be able to generate enough revenue to sustain the preservation program for streets.



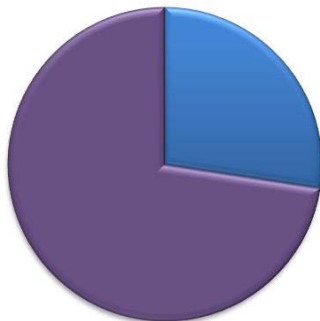
■ Employee Pay ■ Employee Benefits ■ Supplies
■ Services ■ Intergovt. ■ Capital

The largest expenditure paid by the Street Fund will be in capital for street preservation. This program consists of repairing and overlaying pavement of existing streets. This program is designed to extend the life of the streets. Other significant expenditures include services such as street lights and insurance as well as indirect costs to the General Fund to support services such as human resources, payroll, accounting and information services.



■ Camas ■ Washougal ■ East Co. Fire & Rescue ■ Shared Revenues

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. The City also collects medical insurance and user fees.



■ Charges for Services ■ GF Support

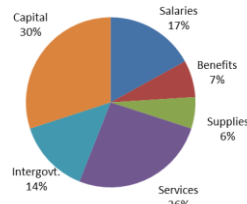
The Cemetery Fund is supported with fees charges associated with burials and internments but the majority of the support is from the General Fund. The maintenance of the cemetery is performed by Public Works staff with the majority of the costs tied to seasonal watering and mowing. The City is exploring possible partnerships to provide more cost-effective service in 2014.

Street Fund

I. Budget Overview

2013/2014 Actual	\$4,266,717
2015/2016 Budget	\$4,561,819
Change in Budgets	7%
2013 FTEs	6.5
2014 FTEs	6.5
2015 FTEs	5.75
2016 FTEs	5.75

Expenditures by function



% of the Overall Budget



II. 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 financed with the State of Washington fuel tax and City Council has dedicated a portion of property taxes collected to help fund City Street Maintenance.

III. 2014 Key Accomplishments

The Public Works team accomplished the following goals in 2014:

- Implemented Pavement Management Plan
- Met reflectivity requirements for regulatory signing
- Updated Street Standards
- Award grant for LED Street Light Replacements

IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service even with staff reduction of the .75 FTE Operations Specialist to Central Services. The plan is to backfill his position with seasonal temporary help. The capital funding for street preservation was established when the City Council elected to use the property tax banked capacity in 2014. This funding source should allow streets to be maintained at a scheduled pace in future budget years.

V. Goals and New Initiatives

The Street Fund has among its goals with current resources:

- Continue implementing the Pavement Management Plan
- Complete required sign reflectivity analysis and replace substandard signs
- Implementing new strategies such as LED lights as a standard for new development and replacing existing inventory
- Reallocate staff and utilize seasonal help (decision package)
- Complete a study for arterials in the NUGA (decision package)
- Complete a safety and capacity study on SR-500 and 6th Avenue (decision package)

VI. Trends and Future Issues

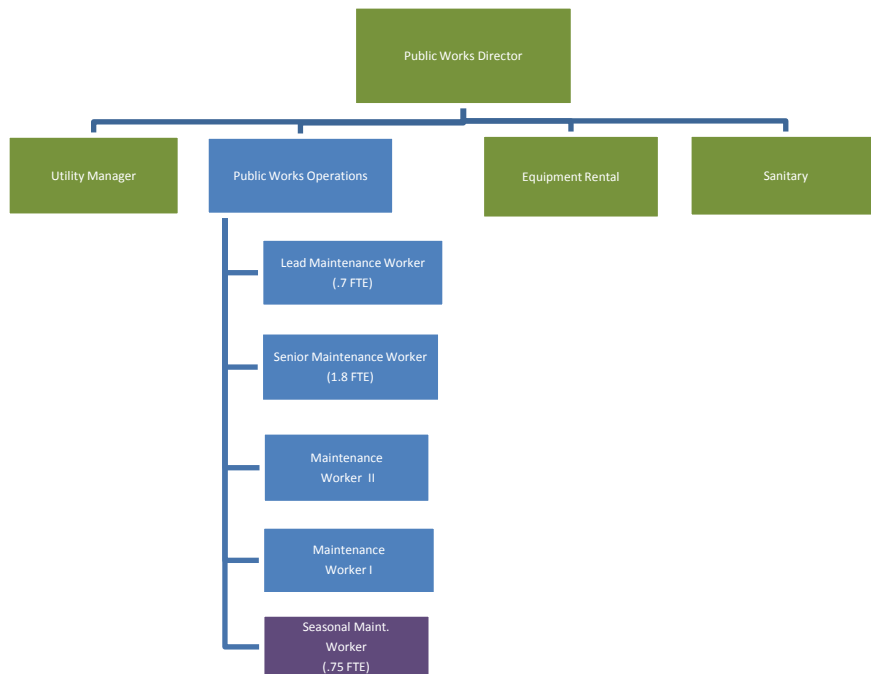
The top issues facing the Street Fund include:

- Developing an asset management strategy which could build on existing mapping and data sets
- Developing strategies to limit impact of pavement life due to utilizing pavement cuts in association with repair and new development
- Preparing for annexations
- Analyzing transportation mobility for NUGA especially the SR-500 through 6th Avenue Corridor
- Coordinating with other City projects to better maintain pavement life and condition

VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

112 Street Fund 2015-2016 Final Revenue Budget

		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
333.140.20	CDBG	\$ 11,295	\$ 200,614	\$ 30,000			
334.036.00	State Grant-DOT-TIB	\$ 2,143					
334.039.00	State Grant-Dept. of Commerce	\$ 8,810	\$ (1,000)				
336.000.87	Motor Vehicle Fees	\$ 398,767	\$ 401,473	\$ 413,871	\$ 419,140	\$ 423,655	\$ 439,330
339.281.00	ARRA-Street Lights	\$ 67,573	\$ 6,413				
	Total Intergovernmental	\$ 488,588	\$ 607,500	\$ 443,871	\$ 419,140	\$ 423,655	\$ 439,330
<hr/>							
344.910.00	Charges for Services	\$ 2,392	\$ 258				
	Total Charges for Services	\$ 2,392	\$ 258	\$ -			
<hr/>							
363.000.00	Investment Interest	\$ 316	\$ 9	\$ 8	\$ 877	\$ 877	\$ 891
367.110.00	Recoveries	\$ 60,184	\$ 17,126	\$ 16,348	\$ 6,462	\$ 10,000	\$ 10,000
367.111.00	Contributions (TIF Study)	\$ 20,000			\$ 347,937		
369.100.00	Sale of Junk or Salvage	\$ 1,964	\$ 901	\$ 349	\$ 1,648		
369.900.00	Miscellaneous Revenue	\$ 657	\$ 13,597	\$ 71	\$ 2,768	\$ 1,000	\$ 1,000
	Total Misc Revenue	\$ 83,121	\$ 31,633	\$ 16,776	\$ 359,691	\$ 11,877	\$ 11,891
<hr/>							
	Proceeds from Sale of Assets				\$ 84,906		
<hr/>							
397.000.00	Transfer from General	\$ 1,410,062	\$ 1,319,848	\$ 1,100,546	\$ 1,591,166	\$ 1,171,651	\$ 1,152,537
	Transfer for Preservation					\$ 675,610	\$ 697,838
	Transfer from Other Funds				\$ 343,878		
	Transfer from Other Funds			\$ 328,069			
	Total Street Fund Revenue	\$ 1,984,163	\$ 1,959,239	\$ 1,889,262	\$ 2,798,782	\$ 2,282,793	\$ 2,301,596

112 Street Fund 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Roadway Maintenance							
112-00-541-300-11	Salaries Road Preservation	\$ 27,749	\$ 29,427	\$ 30,636			
112-00-542-300-11	Salaries - Road Maint	\$ 115,578	\$ 125,625	\$ 103,221	\$ 201,679	\$ 153,573	\$ 156,337
112-00-542-610-11	Salaries Sidewalk Maint	\$ 22,758	\$ 39,086	\$ 13,401			
112-00-542-620-11	Salaries Spec Purpose Path Mtc	\$ 187	\$ -	\$ 65			
112-00-542-640-11	Salaries Traffic Control Maint	\$ 20,812	\$ 22,070	\$ 22,977			
112-00-542-700-11	Salaries Roadside Maint	\$ 27,018	\$ 29,661	\$ 30,649			
112-00-542-300-12	Overtime	\$ 2,128	\$ 2,131	\$ 2,401	\$ 1,681	\$ 1,000	\$ 1,000
112-00-542-700-12	Overtime	\$ 273	\$ -	\$ 37			
	Salaries	\$ 216,502	\$ 248,000	\$ 203,387	\$ 203,360	\$ 154,573	\$ 157,337
112-00-541-300-21	Benefits	\$ 7,563	\$ 8,283	\$ 8,998			
112-00-542-300-21	Personnel Benefits	\$ 46,363	\$ 52,894	\$ 50,672	\$ 82,600	\$ 58,544	\$ 64,418
112-00-542-610-21	Personnel Benefits	\$ 11,636	\$ 18,939	\$ 7,115			
112-00-542-620-21	Personnel Benefits	\$ 90	\$ -	\$ 27			
112-00-542-640-21	Personnel Benefits	\$ 5,672	\$ 6,167	\$ 6,808			
112-00-542-700-21	Personnel Benefits	\$ 7,878	\$ 8,938	\$ 9,424			
	Benefits	\$ 79,203	\$ 95,222	\$ 83,044	\$ 82,600	\$ 58,544	\$ 64,418
112-00-541-300-31	Supplies	\$ 7,035	\$ 7,887	\$ 12,149			
112-00-542-300-31	Office And Operating Supplies	\$ 30,452	\$ 24,944	\$ 24,330	\$ 103,107	\$ 98,341	\$ 99,915
112-00-542-500-31	Operating Supplies	\$ 5	\$ -	\$ -			
112-00-542-610-31	Office And Operating Supplies	\$ 10	\$ 292	\$ 63			
112-00-542-620-31	Office And Operating Supplies	\$ 403	\$ -	\$ -			
112-00-542-640-31	Office And Operating Supplies	\$ 14,594	\$ 27,336	\$ 15,570			
112-00-542-700-31	Office And Operating Supplies	\$ 4,638	\$ 5,733	\$ 6,065			
112-00-542-300-32	Fuel Consumed	\$ -	\$ 69	\$ 42			
112-00-542-640-32	Fuel Consumed	\$ 51	\$ -	\$ -			
112-00-542-670-32	Fuel Consumed	\$ 2,314	\$ 1,415	\$ 2,086			
112-00-542-700-32	Fuel Consumed	\$ 753	\$ 860	\$ 825			
112-00-542-300-35	Small Tools And Minor Equip	\$ 759	\$ 1,256	\$ 238			
112-00-542-640-35	Small Tools & Minor Equipment	\$ 135	\$ -	\$ 701			
112-00-542-700-35	Small Tools And Minor Equip	\$ 791	\$ 1,216	\$ 2,043			
	Supplies	\$ 61,939	\$ 71,006	\$ 64,112	\$ 103,107	\$ 98,341	\$ 99,915
112-00-541-300-41	Professional Services	\$ 104	\$ -	\$ 22,916			
112-00-542-300-41	Professional Ser	\$ 68,242	\$ 18,297	\$ 14,517	\$ 70,597	\$ 25,598	\$ 26,008
112-00-542-500-41	Professional Ser	\$ -	\$ 2,039	\$ -			
112-00-542-700-41	Professional Ser	\$ 1,894	\$ -	\$ -			
112-00-542-300-42	Communication	\$ 7,420	\$ 7,305	\$ 7,324	\$ 7,816	\$ 5,788	\$ 5,880
112-00-542-300-43	Travel	\$ (15)	\$ 10	\$ 77	\$ 2,621	\$ 1,393	\$ 1,415
112-00-542-700-43	Travel	\$ 30	\$ 60	\$ 40			
112-00-541-300-45	Operating Rentals	\$ 89	\$ -	\$ 5,420			
112-00-542-300-45	Intfund Oper. Rentals & Lease	\$ 84,355	\$ 90,906	\$ 98,691	\$ 215,175	\$ 175,246	\$ 178,050
112-00-542-610-45	Intfund Oper. Rentals & Lease			\$ 852			
112-00-542-640-45	Intfund Oper. Rentals & Lease	\$ 410	\$ 132	\$ 132			
112-00-542-700-45	Intfund Oper. Rentals & Lease	\$ 13,361	\$ 13,361	\$ 13,361		\$ 29,921	\$ 30,400
112-00-542-300-46	Insurance	\$ 4,403	\$ 20,553	\$ -	\$ 200	\$ 203	\$ 206

City of Camas Budget | 2015-2016

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
112-00-542-300-47	Public Utility	\$ 1,176	\$ 961	\$ -	\$ 7,489	\$ 4,879	\$ 4,957
112-00-542-640-47	Public Utility	\$ 6,126	\$ 5,342	\$ 5,412			
112-00-542-700-47	Public Utility	\$ 119	\$ 148	\$ 241			
112-00-541-300-48	Repairs and Maintenance	\$ 77,766	\$ -	\$ 5,905			
112-00-542-300-48	Repairs & Maintenance	\$ 4,618	\$ 8,151	\$ 2,213	\$ 22,849	\$ 3,760	\$ 3,820
112-00-542-500-48	Repairs & Maintenance	\$ 1,948	\$ -	\$ -			
112-00-542-610-48	Repairs & Maintenance	\$ 3,545	\$ 2,201	\$ -			
112-00-542-640-48	Repairs & Maintenance	\$ 28,160	\$ 22,758	\$ 18,268			
112-00-542-700-48	Interfund Repairs & Maint	\$ 2,620	\$ 1,653	\$ 824			
112-00-542-300-49	Miscellaneous	\$ 618	\$ 1,560	\$ 2,145	\$ 6,759	\$ 2,032	\$ 2,065
112-00-542-640-49	Miscellaneous	\$ 42	\$ 72	\$ -			
112-00-542-700-49	Miscellaneous	\$ 2,148	\$ 1,746	\$ 890			
Services		\$ 309,179	\$ 197,254	\$ 199,228	\$ 333,506	\$ 248,819	\$ 252,800
112-00-542-300-51	Intgovt Profess. Serv.	\$ 1,004	\$ 1,004	\$ 7,864	\$ 1,171	\$ 21,336	\$ 21,677
112-00-542-640-51	Intgovt Profess. Serv.	\$ -	\$ -	\$ 3,106			
Intergovernmental Services		\$ 1,004	\$ 1,004	\$ 10,970	\$ 1,171	\$ 21,336	\$ 21,677
Total Roadway Maintenance		\$ 667,828	\$ 612,485	\$ 560,741	\$ 723,745	\$ 581,614	\$ 596,147
Street Light Maintenance							
112-00-542-630-11	Salaries Str Light Maint	\$ 22,758	\$ 33,180	\$ 40,203	\$ 70,316	\$ 46,326	\$ 47,484
112-00-542-630-12	Overtime				\$ 2,141	\$ 107	\$ 107
Salaries		\$ 22,758	\$ 33,180	\$ 40,203	\$ 72,457	\$ 46,434	\$ 47,592
112-00-542-630-21	Personnel Benefits	\$ 11,636	\$ 17,240	\$ 21,390	\$ 32,890	\$ 22,013	\$ 23,994
112-00-542-630-31	Office And Operating Supplies	\$ 13,710	\$ 11,380	\$ 15,522	\$ 21,939	\$ 15,627	\$ 15,877
112-00-542-630-41	Professional Services			\$ 10,500	\$ 10,507	\$ 1,237	\$ 1,257
112-00-542-630-45	Intfund Oper. Rentals & Lease	\$ 5,165	\$ 5,165	\$ 5,165	\$ -	\$ 10,158	\$ 10,320
112-00-542-630-47	Public Utility	\$ 173,172	\$ 171,699	\$ 173,341	\$ 176,723	\$ 144,482	\$ 146,794
112-00-542-630-48	Repairs & Maintenance	\$ 35,933	\$ 34,206	\$ 25,190	\$ 27,313	\$ 35,560	\$ 36,129
112-00-542-630-49	Miscellaneous	\$ -	\$ 22				
Services		\$ 214,269	\$ 211,092	\$ 214,196	\$ 214,544	\$ 191,437	\$ 194,500
Total Street Light Maintenance		\$ 262,374	\$ 272,891	\$ 291,311	\$ 341,830	\$ 275,511	\$ 281,963
Snow and Ice Maintenance							
112-00-542-660-11	Salaries Snow/Ice Maint	\$ 28,119	\$ 3,309	\$ 29,077	\$ 4,117	\$ 30,898	\$ 31,670
112-00-542-660-12	Overtime	\$ 112	\$ 18		\$ 3,521	\$ 4,022	\$ 4,022
Salaries		\$ 28,231	\$ 3,327	\$ 29,077	\$ 7,637	\$ 34,919	\$ 35,692
112-00-542-660-21	Personnel Benefits	\$ 9,096	\$ 1,816	\$ 12,971	\$ 4,396	\$ 8,979	\$ 9,787
112-00-542-660-31	Office And Operating Supplies	\$ 13,470	\$ 13,710	\$ 16,304	\$ 28,560	\$ 18,143	\$ 18,433
112-00-542-660-35	Small Tools & Minor Equip	\$ -	\$ -				
Supplies		\$ 13,470	\$ 13,710	\$ 16,304	\$ 28,560	\$ 18,143	\$ 18,433
112-00-542-660-43	Travel	\$ 60	\$ -				
112-00-542-660-48	Repairs & Maintenance	\$ -	\$ 363		\$ 233		
112-00-542-660-49	Miscellaneous	\$ -	\$ 13				
Services		\$ 60	\$ 376	\$ -	\$ 233	\$ -	\$ -
Total Snow and Ice Maintenance		\$ 50,857	\$ 19,229	\$ 58,352	\$ 40,827	\$ 62,041	\$ 63,912

City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Downtown Mall Maintenance							
112-00-542-710-11	Salaries Downtown Mall Mtc	\$ 11,680	\$ 14,078	\$ 13,912	\$ 14,075	\$ 15,448	\$ 15,835
112-00-542-800-11	Salaries Ancillary Op Maint	\$ 11,680	\$ 15,730	\$ 14,196	\$ 14,075	\$ 15,449	\$ 15,835
112-00-542-800-12	Overtime	\$ 694	\$ 1,156	\$ 600	\$ 1,605	\$ 1,202	\$ 1,202
	Salaries	\$ 24,054	\$ 30,964	\$ 28,708	\$ 29,754	\$ 32,099	\$ 32,872
112-00-542-710-21	Personnel Benefits	\$ 5,831	\$ 6,614	\$ 6,194	\$ 5,099	\$ 4,008	\$ 4,368
112-00-542-800-21	Personnel Benefits	\$ 3,949	\$ 7,734	\$ 6,489	\$ 5,099	\$ 4,008	\$ 4,368
	Benefits	\$ 9,781	\$ 14,347	\$ 12,683	\$ 10,198	\$ 8,016	\$ 8,737
112-00-542-710-31	Office And Operating Supplies	\$ 165	\$ 2,803	\$ 762	\$ 2,176	\$ 1,439	\$ 1,462
112-00-542-800-31	Office And Operating Supplies	\$ 1,182	\$ 1,138	\$ 652			
112-00-542-710-32	Fuel Consumed	\$ -	\$ -	\$ 69			
112-00-542-710-35	Small Tools And Minor Equip	\$ 397	\$ -	\$ 87			
	Supplies	\$ 1,745	\$ 3,940	\$ 1,570	\$ 2,176	\$ 1,439	\$ 1,462
112-00-542-710-41	Professional Services			\$ 54	\$ 7,384	\$ 7,502	\$ 7,622
112-00-542-710-45	Operating Rentals And Leases	\$ -	\$ -		\$ 846	\$ 1,524	\$ 1,548
112-00-542-800-45	Operating Rentals And Leases	\$ 527	\$ 3,189	\$ 775			
112-00-542-710-47	Public Utilities	\$ 3,521	\$ 2,656	\$ 3,722	\$ 4,307	\$ 3,075	\$ 3,125
112-00-542-800-47	Public Utility	\$ -	\$ 577	\$ -			
112-00-542-710-48	Repairs & Maintenance	\$ 109	\$ 1,095	\$ 3,545	\$ 1,107	\$ 1,016	\$ 1,032
112-00-542-800-48	Repairs & Maintenance	\$ -	\$ -	\$ 122			
112-00-542-710-49	Miscellaneous	\$ -	\$ -				
112-00-542-800-49	Miscellaneous	\$ 649	\$ 900	\$ 750			
	Services	\$ 4,807	\$ 8,418	\$ 8,968	\$ 13,644	\$ 13,118	\$ 13,327
	Total Downtown Mall Maintenance	\$ 40,386	\$ 57,670	\$ 51,929	\$ 55,772	\$ 54,671	\$ 56,398
Administration							
112-00-542-900-11	Salaries Maint Admin Maintenanc	\$ 50,983	\$ 77,009	\$ 92,698	\$ 103,400	\$ 102,077	\$ 104,629
112-00-542-900-12	Overtime	\$ 100	\$ 1,136	\$ 1,436	\$ 1,962	\$ 2,392	\$ 2,392
	Salaries	\$ 51,083	\$ 78,145	\$ 94,134	\$ 105,361	\$ 104,469	\$ 107,021
112-00-542-900-21	Personnel Benefits	\$ 32,160	\$ 45,893	\$ 54,468	\$ 57,008	\$ 51,876	\$ 56,545
112-00-542-900-31	Office And Operating Supplies	\$ 7	\$ 40		\$ 80	\$ 4,064	\$ 4,129
112-00-543-300-41	Professional Ser	\$ -	\$ -	\$ 253,603	\$ 260,688	\$ 100,000	\$ 50,000
112-00-543-900-42	Communication				\$ -		
112-00-543-300-43	Travel	\$ 183	\$ -		\$ 90	\$ 91	\$ 93
112-00-542-900-45	Intfund Oper. Rentals & Lease	\$ 10,320	\$ 9,568	\$ 5,808	\$ 8,093	\$ 8,340	\$ 8,473
112-00-543-300-46	Insurance	\$ 24,046	\$ 10,443	\$ 18,184	\$ 19,155	\$ 19,462	\$ 19,773
112-00-542-900-49	Miscellaneous	\$ 929	\$ 504	\$ 556	\$ 4,113	\$ 1,507	\$ 1,531
112-00-543-300-49	Miscellaneous	\$ 1,940	\$ 1,227	\$ 1,152		\$ 3,204	\$ 3,255
	Services	\$ 37,418	\$ 21,741	\$ 279,303	\$ 292,139	\$ 132,604	\$ 83,126
112-00-543-300-91	Interfund Profess. Serv.	\$ 297,718	\$ 282,921			\$ 310,340	\$ 315,305
	Total Administration	\$ 418,386	\$ 428,739	\$ 427,905	\$ 454,588	\$ 603,353	\$ 566,126

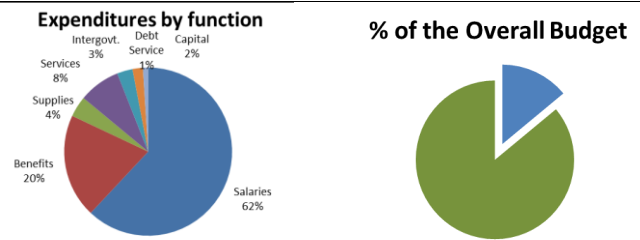
City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Maintenance of Stations and Bridges							
112-00-544-200-45	Intfund Oper. Rentals & Lease	\$ 76,657	\$ 70,982	\$ 77,881	\$ 103,818	\$ 30,257	\$ 30,741
Road and Street Construction							
Roadway							
112-47-595-300-11	Salaries and Wages	\$ 21,955	\$ -				
112-47-595-300-21	Personnel Benefits	\$ 8,332	\$ -				
112-00-595-300-65	Construction Projects	\$ -	\$ -	\$ 2,608			
112-47-595-300-65	Construction	\$ 22,392	\$ -				
112-59-595-300-65	Construction	\$ 268,195	\$ 263,119				
112-76-595-300-65	2013 Roadway Preservation	\$ 29,459	\$ 29,459	\$ 332,414	\$ 597,620	\$ 669,500	\$ 689,588
112-77-595-300-65	NW 6th Ave Construction	\$ -	\$ -				
	Capital	\$ 320,046	\$ 292,578	\$ 335,022	\$ 597,620	\$ 669,500	\$ 689,588
112-00-597-314-00	Transfer to Friberg/Strunk Construction				\$ 145,377		
	Total Roadway	\$ 350,332	\$ 292,578	\$ 335,022	\$ 742,997	\$ 669,500	\$ 689,588
Sidewalks							
	Total Sidewalks	\$ 10,693	\$ 206,115	\$ -			
Street Lighting							
	Total Street Lighting	\$ 76,534	\$ -	\$ -			
Traffic Control							
112-00-595-640-64	Machinery and Equipment	\$ 13,143	\$ -				
	Total Capital	\$ 450,703	\$ 498,693	\$ 335,022	\$ 742,997	\$ 669,500	\$ 689,588
	Total Streets	\$ 1,967,190	\$ 1,960,689	\$ 1,803,141	\$ 2,463,576	\$ 2,276,945	\$ 2,284,874
	Excess (Deficiency) of Revenues and Expenditures	\$ 16,973	\$ (1,450)	\$ 86,121	\$ 335,205	\$ 5,848	\$ 16,722
	Estimated Fund Balance at Beginning of Year	\$ 112,485	\$ 95,513	\$ 94,063	\$ 184,864	\$ 459,382	\$ 465,230
	Fund Balance Estimated at End of Year	\$ 95,513	\$ 94,063	\$ 180,184	\$ 520,069	\$ 465,230	\$ 481,952

Camas/Washougal Fire and EMS Fund

I. Budget Overview

2013/2014 Actual	\$9,662,226
2015/2016 Budget	\$16,544,415
Change in Budgets	71%
2013 FTEs	44
2014 FTEs	53
2015 FTEs	54
2016 FTEs	54



II. 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 as well.

III. 2014 Key Accomplishments

Fire and EMS Department was successful in achieving the following goals for 2014:

- Successfully completed the Fire Merger between City of Camas and City of Washougal
- Received new ambulance delivery to help replace aging fleet
- Combined prevention/fire marshal offices into new office adjacent to City Hall
- Received \$20,000 in a grant for new turnouts
- Redefined western response boundary with CRESA to be consistent with Mutual Aid agreements with Vancouver Fire Department and their ambulance contractor.
- Managed medical supply costs and national pharmaceutical shortages without requiring significant increase in funding or diminishing services
- Participated in clinical research projects to advance the medical science of pre-hospital medical care

IV. Level of Service and Budget Impact

Budgeted resources are challenging, but staff is able to maintain current level of service. Through a partnership that has existed between the cities of Camas and Washougal since 2011, Camas-Washougal Fire Department (CWFD) increased levels of service without a corresponding increase in expenditures. Despite this accomplishment, CWFD must manage a call volume that sometimes exceeds staffing capabilities. The award of the SAFER grant allowed the cities to maintain current staffing. Unfortunately this grant was not renewed and the department lost two positions through attrition.

V. Goals and New Initiatives

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

- Conduct long range planning
- Replace aging apparatus and equipment
- Improve and enhance participation in volunteer firefighter program
- Create a more stable and streamlined medical incident data storage system
- Modify mutual aid agreements with neighboring agencies to reduce apparatus response

- Continue to participate in clinical research projects to advance understanding of pre-hospital medical care
- Hire Administrative Assistant for Fire Marshal’s Office (decision package)
- Increase training for Fire and EMS staff (decision package)

VI. Trends and Future Issues

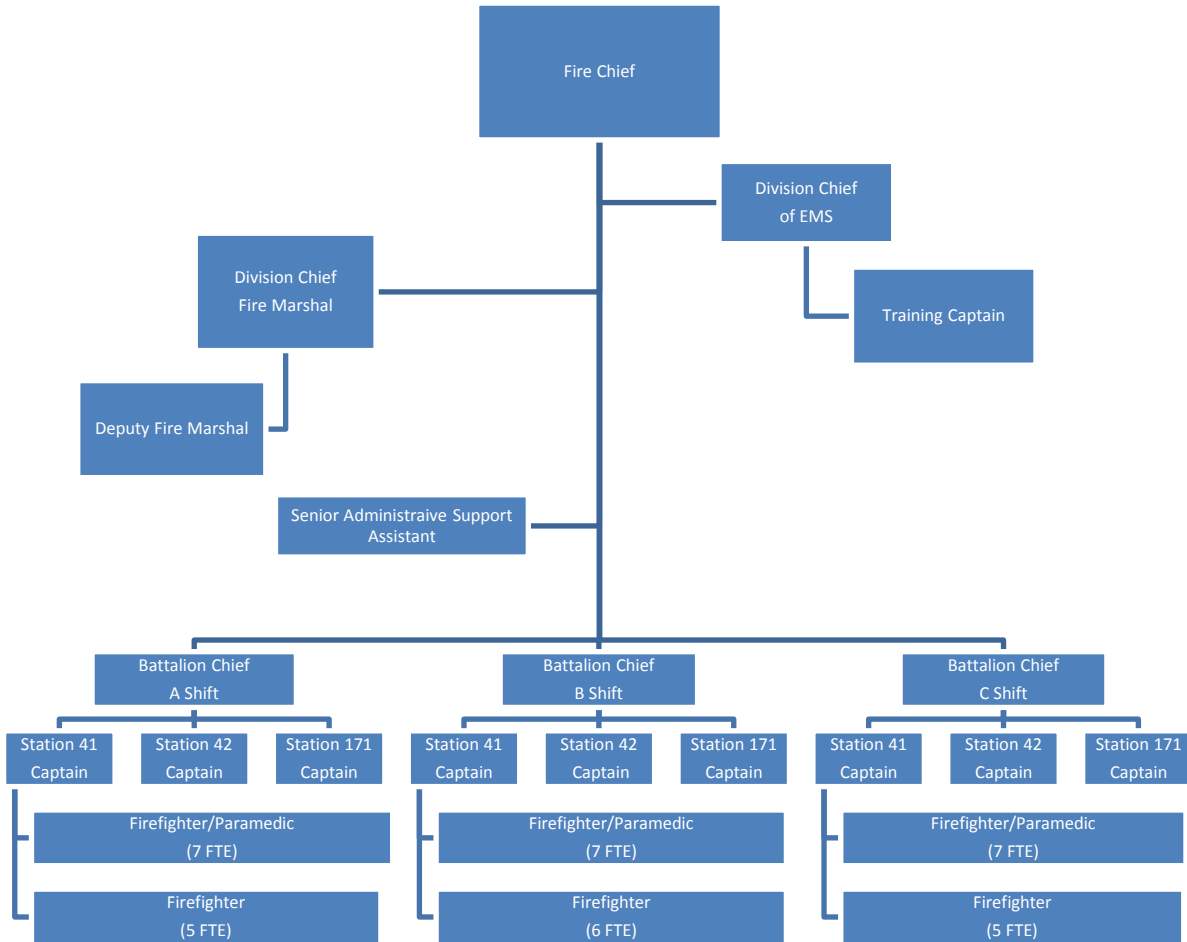
The top issues facing the Fire and EMS Department include:

- Operational deployment issues in an environment of increasing calls for service and limited budgets
- Develop a plan to replace current downtown fire station
- Effect of the National Healthcare and Medicare/Medicaid on ambulance billings
- Increasing aging population
- Adapting protocols and treatments to reflect evidence based best practices in pre-hospital medical care
- Plan for SCBA replacement before 2017

VII. Performance Measurements

Indicator	2013 Actual	2014 Actual	2015 Projected	2016 Projected
Total of all Calls	3,524	3,826	3,940	4,060
% of Calls EMS	86%	82%	82%	82%

VIII. Organizational Chart



IX. Department Operating Budget

115 C/W Fire and EMS Fund 2015-2016 Final Revenue Budget

		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
311.100.00	Property Taxes	\$ 911,956	\$ 892,652	\$ 1,161,514	\$ 1,189,272	\$ 1,234,387	\$ 1,257,879
	Total Taxes	\$ 911,956	\$ 892,652	\$ 1,161,514	\$ 1,189,272	\$ 1,234,387	\$ 1,257,879
	Building & Structures-Fire				\$ 6,380		
331.970.00	Federal Indirect-Safer		\$ 28,241	\$ 89,156	\$ 165,898		
334.040.90	State Grant - Health	\$ 1,738	\$ 1,534	\$ 1,208	\$ 1,473		
	Total Intergovernmental	\$ 1,738	\$ 29,775	\$ 90,364	\$ 167,371	\$ -	\$ -
341.690.00	Printing & Duplicating	\$ 50	\$ 17	\$ 5			
	Shared EMS Costs - Washougal				\$ 302,852		
	Mobilization Reimbursement				\$ 108,805		
342.260.00	Shared Costs - Washougal				\$ 1,419,578	\$ 2,495,580	\$ 2,539,340
342.260.00	Shared Court Costs-ECFR	\$ 922,642	\$ 812,909	\$ 762,218	\$ 539,109	\$ 418,739	\$ 443,863
342.600.00	Ambul. & Emerg. Aid Fees	\$ 949,824	\$ 895,327	\$ 935,105	\$ 993,019	\$ 1,244,403	\$ 1,290,445
347.900.00	Other Fees	\$ 1,460	\$ 2,325	\$ 490	\$ 844	\$ 805	\$ 805
	Plan Check Fee - Fire				\$ 5,390		
	Total Charges for Services	\$ 1,873,976	\$ 1,710,578	\$ 1,697,818	\$ 3,369,597	\$ 4,159,527	\$ 4,274,454
359.900.00	Late Fees	\$ 11,759	\$ 11,888	\$ 12,551	\$ 12,468	\$ 13,325	\$ 13,818
361.110.00	Interest Earnings	\$ 688	\$ 508	\$ 188	\$ 2,166	\$ 837	\$ 850
367.00.00	Contributions from Private Sources	\$ 180	\$ 4,019	\$ 460	\$ 1,000	\$ 456	\$ 456
	Private Contribution				\$ 20,000		
369.90.00	Other Miscellaneous Revenue	\$ 6,832	\$ 3,178	\$ 17,037	\$ 1,642	\$ 906	\$ 906
	Total Misc Revenue	\$ 7,700	\$ 7,705	\$ 17,685	\$ 24,807	\$ 2,199	\$ 2,213
	Intergovernmental Loan			\$ 171,678	\$ 3,258		
397.001.00	Transfer from General Fund				\$ 2,023,555	\$ 2,971,439	\$ 3,021,770
	Total Fire & EMS Fund Revenues	\$ 2,807,129	\$ 2,652,598	\$ 3,151,611	\$ 6,796,708	\$ 8,380,877	\$ 8,570,133

115 C/W Fire and EMS Fund 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Administration							
115-00-522-710-11	Regular Salaries And Wages	\$ 108,655	\$ 81,334	\$ 83,892	\$ 149,186	\$ 187,283	\$ 191,965
115-00-522-710-12	Overtime	\$ -	\$ 414	\$ 176	\$ 502		
	Salaries	\$ 108,655	\$ 81,748	\$ 84,068	\$ 149,688	\$ 187,283	\$ 191,965
115-00-522-710-21	Personnel Benefits	\$ 34,077	\$ 29,781	\$ 31,899	\$ 44,945	\$ 61,504	\$ 67,039
115-00-522-710-31	Office And Operating Supplies	\$ 543	\$ -	\$ -	\$ 313		
115-00-522-710-41	Interfund Profess. Serv.	\$ 138,360	\$ 133,424	\$ 146,577	\$ 169,056	\$ 125,523	\$ 127,531
115-00-522-710-42	Communication				\$ 2,075		
115-00-522-710-43	Travel	\$ -	\$ -		\$ 1,183	\$ 3,500	\$ 2,993
115-00-522-710-45	Intfund Oper. Rentals & Leases	\$ 982	\$ 2,850	\$ 2,850	\$ 12,473	\$ 13,936	\$ 14,159
115-00-522-710-49	Miscellaneous	\$ 72	\$ -		\$ 1,441	\$ 4,166	\$ 4,233
	Services	\$ 139,414	\$ 136,274	\$ 149,427	\$ 186,228	\$ 147,125	\$ 148,916
115.00.522.100.51	CRESA - Emerg. Mgmt				\$ 28,968	\$ 47,752	\$ 48,516
115-00-522-710-79	Other Debt	\$ -	\$ -			\$ 25,142	\$ 25,908
115-00-522-710-82	Interest on Interfund Debt	\$ 3,097	\$ 3,328	\$ 1,155	\$ 750	\$ 4,506	\$ 3,740
	Debt Service	\$ 3,097	\$ 3,328	\$ 1,155	\$ 750	\$ 29,648	\$ 29,648
	Total Administration	\$ 285,787	\$ 251,131	\$ 266,549	\$ 410,892	\$ 473,311	\$ 486,084
Fire Suppression							
115.09.522.210.11	Regular Salaries And Wages				\$ 1,643,498	\$ 2,723,724	\$ 2,791,817
115.00.522.220.13	Volunteer Reimbursement				\$ 35,100	\$ 35,000	\$ 35,875
115.09.522.210.12	Overtime				\$ 212,514	\$ 251,500	\$ 251,500
	Salaries				\$ 1,891,112	\$ 3,010,224	\$ 3,079,192
115.09.522.210.21	Personnel Benefits				\$ 509,825	\$ 920,705	\$ 1,003,568
	Volunteer Benefits				\$ 2,679	\$ 5,000	\$ 5,450
115.09.522.210.22	Uniforms and Clothing				\$ 11,742	\$ 18,440	\$ 18,735
115.09.522.220.22	Uniforms - Volunteers				\$ 2,562	\$ 3,459	\$ 3,515
115.09.522.210.23	Protective Clothing				\$ 34,793	\$ 33,159	\$ 33,690
115.09.522.210.25	Wellness/Fitness Program				\$ 90	\$ 14,427	\$ 14,658
	Benefits				\$ 561,692	\$ 995,191	\$ 1,079,617
115.09.522.210.31	Office And Operating Supplies				\$ 18,388	\$ 26,568	\$ 26,993
115.09.522.210.32	Fuel Consumed				\$ 15,574	\$ 28,956	\$ 29,419
115.09.522.210.35	Small Tools and Minor Equipment				\$ 14,539	\$ 46,939	\$ 47,690
	Supplies				\$ 48,501	\$ 102,463	\$ 104,102

City of Camas Budget | 2015-2016

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
115.09.522.210.41	Professional Services				\$ 14,843	\$ 37,084	\$ 37,677
115.09.522.210.42	Communication				\$ 19,077	\$ 30,277	\$ 30,761
115.09.522.210.45	Intfund Oper. Rentals & Leases				\$ 52,833	\$ 58,511	\$ 59,447
001-09-522-210-46	Insurance					\$ 56,341	\$ 57,243
115.09.522.230.47	Public Utilities				\$ 8,550	\$ 11,684	\$ 11,871
115.09.522.210.48	Repairs & Maintenance				\$ 45,416	\$ 52,832	\$ 53,677
115.09.522.210.49	Miscellaneous				\$ 6,849	\$ 11,684	\$ 11,871
	Services				\$ 147,569	\$ 258,413	\$ 262,548
115.09.522.210.51	Intergovt. Professional Services				\$ 46,533	\$ 112,268	\$ 114,064
	Total Fire Suppression				\$ 2,695,407	\$ 4,478,559	\$ 4,639,523
Ambulance Service							
115-00-522-720-11	Regular Salaries And Wages	\$ 1,544,727	\$ 1,632,806	\$ 1,629,362	\$ 1,812,335	\$ 1,436,128	\$ 1,472,031
115-00-522-720-12	Overtime	\$ 173,324	\$ 204,644	\$ 117,232	\$ 134,473	\$ 184,500	\$ 184,500
	Salaries	\$ 1,718,051	\$ 1,837,450	\$ 1,746,594	\$ 1,946,808	\$ 1,620,628	\$ 1,656,531
115-00-522-720-21	Personnel Benefits	\$ 490,053	\$ 548,373	\$ 551,433	\$ 568,347	\$ 459,145	\$ 500,468
115-00-522-720-22	Uniforms And Clothing	\$ 4,555	\$ 3,052	\$ 3,189	\$ 6,348	\$ 6,401	\$ 6,503
115-00-522-720-23	Protective Clothing	\$ 2,288	\$ 4,545	\$ 4,297	\$ 3,502		\$ -
115-00-522-720-25	Wellness/Fitness	\$ 4,382	\$ 823	\$ 296	\$ -	\$ 2,032	\$ 2,065
	Benefits	\$ 501,278	\$ 556,793	\$ 559,215	\$ 578,197	\$ 467,578	\$ 509,036
115-00-522-720-31	Office And Operating Supplies	\$ 79,474	\$ 94,615	\$ 98,680	\$ 118,754	\$ 126,000	\$ 130,000
115-00-522-720-32	Fuel Consumed	\$ 27,275	\$ 25,553	\$ 27,869	\$ 24,588	\$ 24,384	\$ 24,774
115-00-522-720-35	Small Tools And Minor Equip	\$ 9,998	\$ 12,185	\$ 16,090	\$ 20,809	\$ 20,000	\$ 23,000
	Supplies	\$ 116,746	\$ 132,353	\$ 142,639	\$ 164,151	\$ 170,384	\$ 177,774
115-00-522-720-41	Professional Ser	\$ 7,935	\$ 7,367	\$ 24,075	\$ 5,500	\$ 11,684	\$ 11,871
115-00-522-720-42	Communication	\$ 16,940	\$ 18,455	\$ 18,707	\$ 18,511	\$ 17,475	\$ 17,755
115-00-522-720-43	Interfund Supplies	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -
115-00-522-720-45	Intfund Oper. Rentals & Leases	\$ 9,561	\$ 5,313	\$ 4,999	\$ 7,673	\$ 5,571	\$ 5,660
115-00-522-720-46	Insurance	\$ 39,796	\$ 32,280	\$ 15,079	\$ 16,434	\$ 15,321	\$ 15,566
115-00-522-720-48	Repairs & Maintenance	\$ 32,786	\$ 18,534	\$ 26,870	\$ 20,884	\$ 26,289	\$ 26,710
115-00-522-720-49	Miscellaneous	\$ 5,113	\$ 7,128	\$ 4,434	\$ 5,865	\$ 6,604	\$ 6,710
	Services	\$ 112,188	\$ 89,076	\$ 94,164	\$ 74,866	\$ 82,944	\$ 84,271
115-00-522-720-51	Intgovt Profess. Serv.	\$ 123,525	\$ 129,321	\$ 132,825	\$ 133,174	\$ 137,820	\$ 140,026
	Total Ambulance Services	\$ 2,571,788	\$ 2,744,992	\$ 2,675,437	\$ 2,897,196	\$ 2,479,354	\$ 2,567,638
Training - Fire							
115-09-522-700-31	Office And Operating Supplies				\$ 3,008	\$ 6,186	\$ 6,285
115-09-522-700-41	Professional Ser	\$ -	\$ -	\$ -			
115-09-522-700-43	Travel	\$ -	\$ -	\$ -	\$ 2,708	\$ 8,636	\$ 8,774
115-09-522-700-45	Intfund Oper. Rentals & Lease	\$ -	\$ -	\$ -		\$ 1,524	\$ 1,548
115-09-522-700-49	Miscellaneous	\$ -	\$ -	\$ -	\$ 13,140	\$ 41,226	\$ 40,237
	Services	\$ -	\$ -	\$ -	\$ 15,848	\$ 51,386	\$ 50,560
	Total Training	\$ -	\$ -	\$ -	\$ 18,856	\$ 57,572	\$ 56,845

City of Camas Budget | 2015-2016

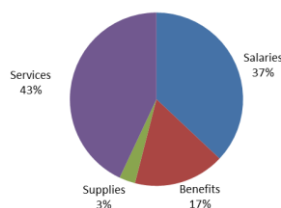
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Training - EMS							
115-00-522-700-31	Office And Operating Supplies	\$ 1,100	\$ 472	\$ 405	\$ 350	\$ 7,032	\$ 2,065
115-00-522-700-41	Professional Ser	\$ 3,095	\$ -	\$ -		\$ 1,016	\$ 1,032
115-00-522-700-43	Travel	\$ -	\$ -	\$ -		\$ 3,048	\$ 3,097
115-00-522-700-45	Intfund Oper. Rentals & Lease	\$ -	\$ -	\$ 2,250		\$ 2,032	\$ 2,065
115-00-522-700-49	Miscellaneous	\$ 345	\$ 730	\$ 190	\$ 420	\$ 6,096	\$ 6,194
	Services	\$ 3,440	\$ 730	\$ 2,440	\$ 420		
	Total Training	\$ 4,540	\$ 1,202	\$ 2,845	\$ 770	\$ 13,128	\$ 8,259
Fire Prevention and Investigation							
115.09.522.300.11	Regular Salaries And Wages				\$ 158,620	\$ 237,227	\$ 243,380
115.09.522.300.12	Overtime				\$ 3,410	\$ 4,000	\$ 4,000
	Salaries				\$ 162,029	\$ 241,227	\$ 247,380
115.09.522.300.21	Personnel Benefits				\$ 30,219	\$ 59,672	\$ 64,049
115.09.522.300.31	Office And Operating Supplies				\$ 1,934	\$ 3,556	\$ 3,613
115.09.522.300.32	Fire Prevention Supplies				\$ 2,013	\$ 5,000	\$ 5,080
115.09.522.300.35	Small Tools And Minor Equip				\$ 1,015	\$ 1,016	\$ 1,032
	Supplies				\$ 4,961	\$ 9,572	\$ 9,725
115.00.522.300.41	Professional Ser				\$ 110	\$ 1,219	\$ 1,239
115.0.522.300.43	Travel					\$ 1,200	\$ 1,200
115.09.522.300.45	Intfund Oper. Rentals & Leases				\$ 23,018	\$ 13,936	\$ 14,159
115.09.522.300.49	Miscellaneous				\$ 1,344	\$ 3,048	\$ 3,097
	Services				\$ 24,472	\$ 19,403	\$ 19,694
	Total Fire Prevention and Investigation				\$ 221,681	\$ 329,874	\$ 340,849
Facilities							
115.09.522.500.31	Office And Operating Supplies				\$ 5,639	\$ 9,652	\$ 9,806
115.09.522.500.35	Small Tools And Minor Equip				\$ 12,963	\$ 5,588	\$ 5,677
	Supplies				\$ 18,602	\$ 15,240	\$ 15,483
115.09.522.500.41	Professional Ser				\$ 6,246	\$ 7,112	\$ 7,226
115.09.522.500.45	FM Office Lease					\$ 18,100	\$ 18,740
001-09-522-500-46	Insurance					\$ 4,658	\$ 4,733
115.09.522.500.47	Public Utilities				\$ 20,898	\$ 45,720	\$ 46,452
115.09.522.500.48	Repairs and Maintenance				\$ 13,541	\$ 25,000	\$ 25,400
	Services				\$ 40,685	\$ 100,590	\$ 102,550
	Total Facilities				\$ 59,287	\$ 115,830	\$ 118,034
LEOFF							
115.09.517.200.21	Personnel Benefits				\$ 35,085	\$ 38,357	\$ 41,809
115.09.522.600.29	Pension Expenses				\$ 351	\$ 7,634	\$ 8,321
	Total LEOFF				\$ 35,436	\$ 45,991	\$ 50,130
115-00-594-260-64	Machinery & Equipment	\$ -	\$ -	\$ 165,757	\$ 182,568	\$ 283,434	
115-00-597-000-00	Operating Transfer Out			\$ 2,141	\$ 30,249		
	Total C/W Fire and EMS Fund	\$ 2,857,574	\$ 2,996,123	\$ 3,109,884	\$ 6,552,342	\$ 8,277,054	\$ 8,267,361
	Excess (Deficiency) of Revenues and Expenditures	\$ (50,445)	\$ (343,525)	\$ 41,726	\$ 244,366	\$ 103,823	\$ 302,772
	Estimated Fund Balance at Beginning of Year	\$ 311,193	\$ 361,638	\$ 18,113	\$ 55,561	\$ 342,640	\$ 446,463
	Fund Balance Estimated at End of Year	\$ 361,638	\$ 18,113	\$ 59,839	\$ 299,927	\$ 446,463	\$ 749,235

Cemetery Fund

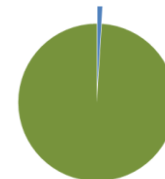
I. Budget Overview

2013/2014 Actual	\$275,709
2015/2016 Budget	\$301,319
Change in Budgets	9%
2013 FTEs	1.05
2014 FTEs	1.05
2015 FTEs	1.05
2016 FTEs	1.05

Expenditures by function



% of the Overall Budget



II. Purpose

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

III. 2014 Key Accomplishments

The staff accomplished the following goals in 2014:

- Continued to work on a map of burial plots
- Successful volunteer outreach for a Boy Scout project on Memorial Day
- Started preliminary discussions on long term operational opportunities

IV. 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 in 2014 to support summer irrigation. Staff will be exploring partnership options in order to keep costs low.

V. Goals and New Initiatives

The Cemetery Fund has among its goals with current resources:

- Continue mapping plots
- Ensure the Cemetery is maintained to community standards with green-up of turf during summer months

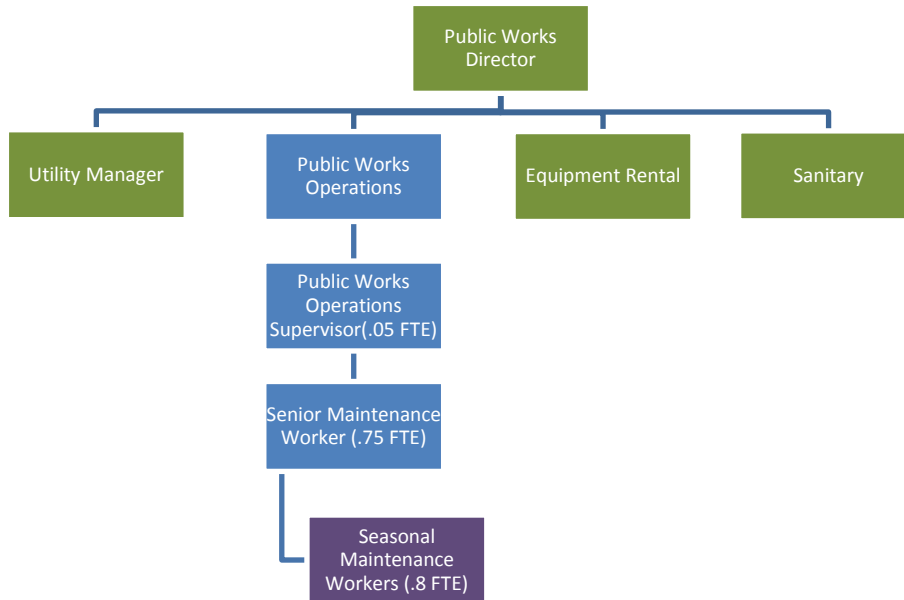
VI. Trends and Future Issues

The top issue facing the Cemetery Fund is funding which continues to be an ongoing concern. Options to be considered include a Cemetery taxing district, partnerships with churches and funeral home facilities, and volunteer organizations. Another issue is to determine a best use option for the current vacant property north of the office area.

VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

125 Cemetery Fund 2015-2016 Final Revenue Budget

		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
341.750.00	Sale of Merchandise	\$ 195	\$ 780	\$ 390	\$ 780	\$ 1,213	\$ 1,258
343.600.00	Cemetery Lot Services	\$ 21,720	\$ 40,112	\$ 16,790	\$ 20,900	\$ 29,827	\$ 30,930
343.610.00	Cemetery Services	\$ 12,080	\$ 16,580	\$ 12,055	\$ 9,908	\$ 12,799	\$ 13,272
343.610.01	Liners/Headstone install-tax			\$ 195			
343.620.00	Cemetery Endowment	\$ 975	\$ 4,500	\$ 3,225	\$ 2,740	\$ 3,757	\$ 3,896
	Total Charges for Services	\$ 34,970	61,972	\$ 32,655	\$ 34,328	\$ 47,595	\$ 49,356
361.11.00	Investment Earnings	\$ 849	\$ 1,181	\$ 44	\$ 135	\$ 187	\$ 199
367.110.00	Contributions	\$ 1,150					
369.900.00	Miscellaneous Revenue		\$ 25	\$ 928			
	Total Miscellaneous Revenue	\$ 1,999	1,206	\$ 972	\$ 135	\$ 187	\$ 199
397.000.00	Operating Transfers	\$ 114,967	\$ 123,194	\$ 73,901	\$ 103,901	\$ 76,118	\$ 78,402
397.00.01	Transfer from General Fund					\$ 20,600	\$ 21,218
	Total Transfers	\$ 114,967	\$ 123,194	\$ 73,901	\$ 103,901	\$ 96,718	\$ 99,620
	Total Cemetery Revenues	\$ 151,936	\$ 186,372	\$ 107,528	\$ 138,364	\$ 144,500	\$ 149,175

125 Cemetery Fund 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
125-00-536-500-11	Regular Salaries and Wages	\$ 53,613	\$ 58,169	\$ 52,378	\$ 54,840	\$ 55,197	\$ 56,577
125-00-536-500-12	Overtime	\$ 250	\$ 478	\$ 222	\$ 378	\$ 641	\$ 641
	Salaries	\$ 53,862	\$ 58,647	\$ 52,600	\$ 55,219	\$ 55,838	\$ 57,218
125-00-536-500-21	Personnel Benefits	\$ 26,339	\$ 27,130	\$ 25,333	\$ 27,090	\$ 24,041	\$ 26,205
125-00-536-500-31	Office and Operating Supplies	\$ 1,428	\$ 2,117	\$ 1,480	\$ 3,753	\$ 3,229	\$ 3,281
125-00-536-500-32	Fuel	\$ 422	\$ -				
125-00-536-500-35	Small Tools and Minor Equip	\$ 59	\$ 87	\$ 629	\$ -	\$ 1,524	\$ 1,548
	Supplies	\$ 1,909	\$ 2,204	\$ 2,109	\$ 3,753	\$ 4,753	\$ 4,829
125-00-536-500-41	Interfund Professional Service	\$ 35,316	\$ 29,281	\$ 12,028	\$ 29,032	\$ 18,486	\$ 18,781
125-00-536-500-42	Communication	\$ 2,204	\$ 2,194	\$ 2,232	\$ 2,399	\$ 1,879	\$ 1,909
125-00-536-500-45	Interfund Oper Rentals & Lease	\$ 13,074	\$ 12,809	\$ 13,974	\$ 28,958	\$ 39,057	\$ 39,682
125-00-536-500-46	Insurance	\$ 125	\$ 126	\$ 703	\$ 739	\$ 751	\$ 763
125-00-536-500-47	Public Utility	\$ 3,741	\$ 3,780	\$ 4,593	\$ 9,096	\$ 2,838	\$ 2,884
125-00-536-500-48	Interfund Repairs & Maint.	\$ 82	\$ 206	\$ 831	\$ 789	\$ 381	\$ 387
125-00-536-500-49	Miscellaneous	\$ 10,572	\$ 410	\$ 704	\$ 3,495	\$ 316	\$ 321
	Services	\$ 65,115	\$ 48,806	\$ 35,065	\$ 74,507	\$ 63,708	\$ 64,727
125-00-536-500-53	External Taxes	\$ (43)	\$ 33	\$ 33			
125-00-594-360-64	Machinery and Equipment	\$ -	\$ 25,626	\$ -			
	Total Cemetery	\$ 147,182	\$ 162,446	\$ 115,140	\$ 160,569	\$ 148,340	\$ 152,979
	Excess (Deficiency) of Revenues and Expenditures	\$ 4,754	\$ 23,926	\$ (10,612)	\$ (22,205)	\$ (3,840)	\$ (3,804)
	Estimated Fund Balance at Beginning of Year	\$ 15,536	\$ 10,782	\$ 34,708	\$ 26,375	\$ 48,195	\$ 44,355
	Fund Balance Estimated at End of Year	\$ 10,782	\$ 34,708	\$ 24,096	\$ 4,170	\$ 44,355	\$ 40,552

Lodging Tax Fund

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

120 Lodging Tax Fund 2015-2016 Final Revenue Budget

		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
120.00.331.300.00	Hotel/Motel Tax	\$ 6,328	\$ 6,316	\$ 7,714	\$ 8,042	\$ 6,963	\$ 7,220
120.00.361.110.00	Investment Earnings	\$ 6	\$ 12	\$ 13	\$ 124	\$ 131	\$ 140
Total Lodging Tax Revenues		\$ 6,334	\$ 6,328	\$ 7,727	\$ 8,166	\$ 7,094	\$ 7,360

120 Lodging Tax 2015-2016 Final Budget

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
120-00-557-300-41	Professional Services	\$ 1,700	\$ -			\$ 10,000	\$ 10,000
120-00-557-300-44	Advertising	\$ -	\$ 2,800	\$ 4,340	\$ 5,130	\$ 5,000	\$ 4,000
	Services	\$ 1,700	\$ 2,800	\$ 4,340	\$ 5,130	\$ 15,000	\$ 14,000
Total Lodging Tax Fund		\$ 1,700	\$ 2,800	\$ 4,340	\$ 5,130	\$ 15,000	\$ 14,000
Excess (Deficiency) of Revenues and Expenditures		\$ 4,634	\$ 3,528	\$ 3,387	\$ 3,036	\$ (7,906)	\$ (6,639)
Estimated Fund Balance at Beginning of Year		\$ 11,689	\$ 7,055	\$ 10,583	\$ 13,970	\$ 16,316	\$ 8,410
Fund Balance Estimated at End of Year		\$ 7,055	\$ 10,583	\$ 13,970	\$ 17,006	\$ 8,410	\$ 1,771

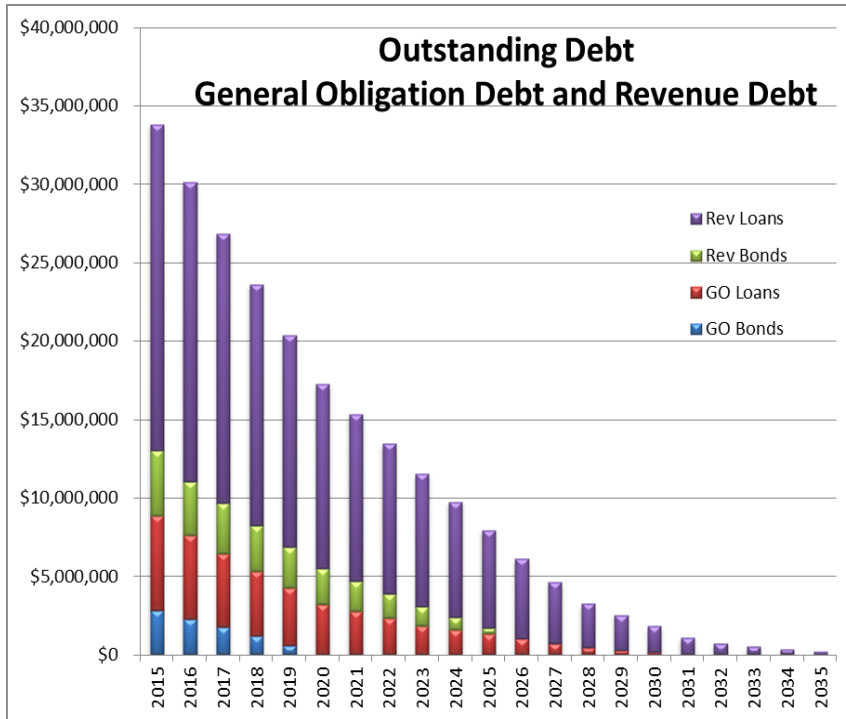
City of
Camas
Budget

2015-
2016

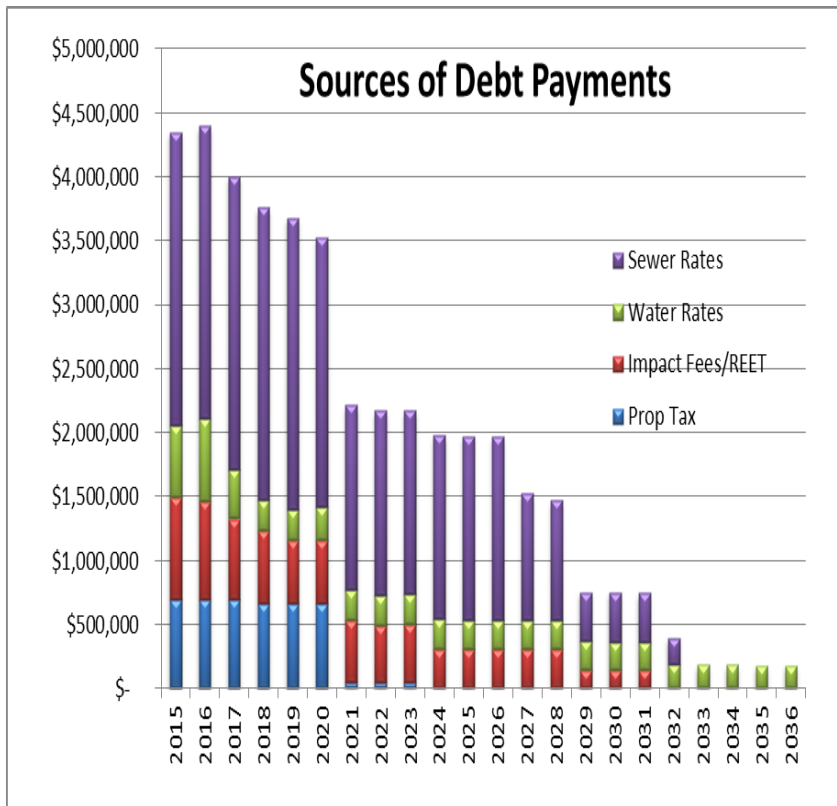
As of December 31, 2014, the City of Camas had \$ 10 million in outstanding general obligation bonds and Public Works Trust Fund Loans from the State of Washington. At the end of 2016, the City will have approximately \$7.5 million in outstanding general obligation debt.

Debt

As of December 31 ,2014, the City had \$27.3 million in revenue bonds and Public Works Trust Fund Loans from the State of Washington for its Water/Sewer Utilities. At the end of 2016, the City will have approximately \$22.5 million in debt for its Water/Sewer Utilities.



The City is fortunate to be the recipient of low interest state loans for the majority of its debt outstanding. The loans from the Public Works Trust Fund range from 0.5% to 3% in interest expense. The General Obligation Debt is paid by the City from either the Unlimited GO Debt Service Fund for the voted debt or the Limited GO Debt Service Fund for the non-voted debt. Revenue bonds and loans for the Water and Sewer Utilities are paid from their respective fund.



Bond payments are primarily due twice a year with one payment interest only. State loans are typically due once a year. Majority of the debt outstanding is paid with utility rates from the Water and Sewer utilities. The capital projects for utility projects are typically multiple year projects and funded with 20 year debt. These infrastructure projects are built prior to development so this funding allows for the future rate payers to participate in the funding of the infrastructure they benefit from.

City's Debt

The City of Camas has two debt service funds, one for the voted debt the City has outstanding and the other for all non-voted general obligation bonds and government loans. These funds provide for the payment of principal and interest on the City's outstanding general obligation bonds and government loans. Debt financing is used to pay for large capital projects. By using debt, the project costs are allocated over the life of the asset. Capital projects may include improvements to and/or construction of the City's street system; parks and recreational facilities; and other City facilities.

The City Council determines specified sources of funding for each bond issue. Typically growth related revenue is used to pay for growth driven infrastructure. With the decline in growth related revenues in recent years, the City uses growth related revenue first followed by taxes next.

The power of the City to contract debt of any kind is controlled and limited by State law. All debt must be incurred in accordance with detailed budget procedures and paid for out of identifiable receipts and revenues. The budget must be balanced for each fiscal year. It is unlawful for any officer or employee of the City to incur liabilities in excess of budget appropriations.

In an emergency, the City Council may put into effect and authorize indebtedness outside the current budget. All expenditures for emergency purposes must be paid by checks from any available money in the fund chargeable with such expenditures.

Debt Limit

The City is permitted to issue two types of debt, voter approved debt and non-voted debt. For voter approved debt as prescribed by State statutes, it is subject to 60% majority vote of registered voters, is limited to 2.5% assessed valuation for general purposes, 2.5% for utilities and 2.5% for open space and park facilities and economic development purposes. The tax levy limitations do not apply to voter-approved debt.

For non-voter approved debt, the City may issue within 2.5% of assessed valuation for general purposes without a vote of the elector, incur general obligation debt in an amount not to exceed 1.5% of assessed valuation. Additionally, within the 2.5% of assessed valuation of general purposes, the City may also, without a vote of the electors, enter into leases, if the total principal component of the lease payments, together with the other non-voted general obligation debt of the City, does not exceed 1.5% of assessed valuation. The combination of unlimited tax and limited tax general obligation debt for general purposes, including leases, cannot exceed 7.5% of assessed valuation.

The City may, without a vote of the electorate, issue debt as follows:

- Pursuant to an ordinance, specifying the amount and object of the expenditure of the proceeds, the City Council may borrow money for corporate purposes, including Public Works Trust Fund loans and state revolving fund loans, and issue bonds within the constitutional and statutory limitations on indebtedness.
- The City may execute conditional sales contracts for the purchase of real or personal property.
- The City may execute leases with or without an option to purchase.

Debt Capacity Computation

The following information is based on the 2014 assessed valuation of property within the City for collection of taxes in 2015 and the general obligation debt of the City outstanding as of January 1, 2015.

2014 Assessed Valuation **\$ 3,057,792,812**

General Purposes

Voted General Obligation Debt Capacity (2.5%)	\$	76,444,820
Less: Outstanding Voted General Obligation Debt	\$	(3,301,000)
Remaining Voted General Obligation Debt Capacity	\$	73,143,820

Percentage of Voted Debt Capacity Used **4.32%**

Limited Tax (Non-voted) General Obligation Debt Capacity (1.5%)	\$	45,866,892
Less: Outstanding Limited General Obligation Debt	\$	(6,780,232)
Remaining Non-Voted General Obligation Debt Capacity	\$	39,086,660

Percentage of Limited Debt Capacity Used **14.78%**

Total (Voted and Non-voted) General Obligation Debt Capacity	\$	122,311,712
Less: Outstanding Unlimited Tax General Obligation Debt	\$	(3,301,000)
Less: Limited General Obligation Debt	\$	(6,780,232)
Remaining of Total Debt Capacity for General Purposes	\$	112,230,480

Percentage of Total Debt Capacity Used for General Purposes **8.24%**

City of Camas Budget | 2015-2016

Summary of Bonded Debt As of January 1, 2015

Year	Series	Description	Purpose	January 1, 2015	2015	2015	2016	2016	December 31, 2016	Final	Funding	Interest
				Remaining Debt	Principal	Interest	Principal	Interest	Remaining Debt	Redemption	Source(s)	Rate
General Obligation Debt												
2005	Series 2005	Unlimited Refunding Bonds	Library Expansion and Remodel	\$ 3,301,000	\$ 500,000	\$ 122,137	\$ 519,000	\$ 103,637	\$ 2,282,000	2020	Property Taxes	Interest Rate 3.7%
Public Works Trust Fund Loans												
1996	96-792	Public Works Trust Fund Loan	Parker Street	\$ 192,856	\$ 96,429	\$ 5,304	\$ 96,428	\$ 2,893	\$ -	2016	Transportation Impact Fees	Interest Rate 3%
1997	97-792	Public Works Trust Fund Loan	Parker Street	\$ 173,571	\$ 57,857	\$ 4,773	\$ 57,857	\$ 3,471	\$ 57,857	2017	Transportation Impact Fees	Interest Rate 3%
1999	99-791	Public Works Trust Fund Loan	WWTP Upgrade	\$ 1,014,552	\$ 169,092	\$ 7,750	\$ 169,092	\$ 6,764	\$ 676,368	2019	Sewer Rates	Interest Rate 1%
2001	00-691	Public Works Trust Fund Loan	1st Street Improvements	\$ 232,760	\$ 33,252	\$ 1,067	\$ 33,252	\$ 998	\$ 166,256	2021	Transportation Impact Fees	Interest Rate 0.5%
2003	03-691	Public Works Trust Fund Loan	1st Street Improvements	\$ 1,295,889	\$ 143,988	\$ 5,940	\$ 143,988	\$ 5,760	\$ 1,007,913	2023	Transportation Impact Fees	Interest Rate 0.5%
2007	07-962	Public Works Trust Fund Loan	WWTP Improvements II	\$ 586,807	\$ 45,139	\$ 2,690	\$ 45,139	\$ 2,708	\$ 496,529	2027	Sewer Rates	Interest Rate 0.5%
2008	PC08-951	Public Works Trust Fund Loan	WWTP Phase II	\$ 7,773,684	\$ 555,263	\$ 35,629	\$ 555,263	\$ 36,092	\$ 6,663,158	2028	Sewer Rates	Interest Rate 0.5%
2012	PC12-951	Public Works Trust Fund Loan	38th Street	\$ 2,413,144	\$ 141,950	\$ 12,066	\$ 141,950	\$ 11,356	\$ 2,129,244	2031	Transportation Impact Fees	Interest Rate 0.5%
2013	PR13-951	Public Works Trust Fund Loan	NW Friberg-Strunk & Goodwin	\$ 300,000	\$ 75,000	\$ 3,000	\$ 75,000	\$ 2,250	\$ 150,000	2018	Transportation Impact Fees	Interest Rate 0.5%
2013	PR13-961-pending close out	Public Works Trust Fund Loan	Gregg Reservoir	\$ 2,040,000	\$ -	\$ -	\$ -	\$ -	\$ 2,040,000	2033-est	Water Rates	Interest Rate 0.5%
2013	PR13-961-pending close out	Public Works Trust Fund Loan	Sanitary Sewer Main	\$ 611,064	\$ 33,455	\$ 2,146	\$ 33,455	\$ 2,844	\$ 544,154	2032-est	Water Rates	Interest Rate 0.5%
Washington State Certificates of Participation - LOCAL Program												
2009	Series 2009	LOCAL - COP	Fire Engine	\$ 97,184	\$ 64,144	\$ 3,262	\$ 33,040	\$ 663	\$ -	2016	Fire Impact Fees/REET	Interest Rate 4.01%
2013	0240-6-21	LOCAL - COP	Lacamas Lodge Community Center	\$ 1,630,000	\$ 85,000	\$ 72,775	\$ 90,000	\$ 70,150	\$ 1,455,000	2028	Park Impact Fees	Interest Rate 3.41%
2013	0240-5-1-pending close out	LOCAL - COP	HVAC Equipment	\$ 309,362	\$ 28,867	\$ 13,555	\$ 29,746	\$ 12,676	\$ 250,749	2023	Park Impact Fees	Interest Rate 2.52%
2013	0240-7-1	LOCAL - COP	Ambulance	\$ 135,465	\$ 25,142	\$ 5,107	\$ 25,908	\$ 4,341	\$ 84,415	2019	EMS Levy	Interest Rate 1.54%

City of Camas Budget | 2015-2016

Other State Agency Loans

1996	9700025	EPA DOE Loan	Water Project	\$	208,167	\$	80,620	\$	8,094	\$	84,124	\$	4,590	\$	43,423	2017	Water Rates	Interest Rate 4.3%
2001	C94-99	CERB Loan	Fisher Basin Water Line	\$	107,960	\$	52,446	\$	6,315	\$	55,514	\$	3,247	\$	-	2016	Water Rates	Interest Rate 5.85%
2001	L9900004	DOE Loan	WWTP Upgrade	\$	3,459,443	\$	519,693	\$	136,565	\$	541,219	\$	115,039	\$	2,398,531	2020	Sewer Rates	Interest Rate 4.1%
2009	DR-09-952	Drinking Water State Revolving Fund	Camas Well #14	\$	523,896	\$	30,817	\$	5,239	\$	30,817	\$	4,931	\$	462,262	2031	Water Rates	Interest Rate 1%
2011	L1100005	DOE Loan	WWTP Improvements	\$	4,807,551	\$	215,958	\$	133,889	\$	222,083	\$	127,764	\$	4,369,510	2032	Sewer Rates	Interest Rate 2.8%
2012	DM12-952	Drinking Water State Revolving Fund	544 ft Pressure Zone - Water Treatment	\$	3,580,700	\$	-	\$	-	\$		\$		\$	3,580,700	2037	Water Rates	Interest Rate 1%

Revenue Bonds

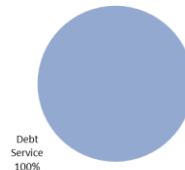
1998	Series 1998	Refunding Revenue Bonds	Refunding WS 1992 Revenue Bonds	\$	880,000	\$	430,000	\$	29,485	\$	450,000	\$	10,013	\$	-	2016	Sewer Rates	Interest Rate 4.16%
2007	Series 2007	Refunding Revenue Bonds	Refunding WS Revenue Bonds	\$	3,990,000	\$	240,000	\$	193,710	\$	255,000	\$	181,710	\$	3,495,000	2026	Sewer Rates	Interest Rate 4.33%

Unlimited Tax General Obligation Bond Debt Service Fund

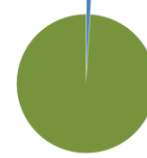
I. Budget Overview

2013/2014 Actual	\$1,249,480
2015/2016 Budget	\$1,244,774
Change in Budgets	-3%
2013 FTEs	-
2014 FTEs	-
2015 FTEs	
2016 FTEs	

Expenditures by function



% of the Overall Budget



II. Purpose

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

III. 2014 Key Accomplishments

Not applicable.

IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The City levies the debt service annual payment amount. The fund has approximately \$29,000 available for possible uncollected tax receipts.

V. Goals and New Initiatives

Not applicable.

VI. Trends and Future Issues

No voted debt issues are anticipated at this time. The current voted bonds outstanding have a final maturity in 2020.

VII. Performance Measurements

Not applicable.

VIII. Organizational Chart

Not applicable.

IX. Department Operating Budget

239 Unlimited Debt Service Fund 2015-2016 Final Revenue Budget

239	Unlimited GO Bond Fund	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
311.10.00	Property Taxes	\$ 628,371	\$ 623,361	\$ 624,893	\$ 627,779	\$ 625,000	\$ 625,000
Total Unlimited GO Bond Fund Rev.		\$ 628,371	\$ 623,361	\$ 624,893	\$ 627,779	\$ 625,000	\$ 625,000

239 Unlimited Debt Service Fund 2015-2016 Final Budget

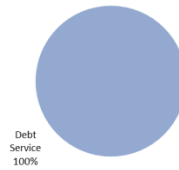
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
239-00-591-720-70	Debt Service: Principal	\$ 434,000	\$ 450,000				
239-00-591-760-71	Go Refunding Bonds Principal	\$ -	\$ -	\$ 466,000	\$ 486,000	\$ 500,000	\$ 519,000
239-00-592-720-83	Int. On Long-Term Debt	\$ 190,069	\$ 174,011	\$ 157,361	\$ 140,119	\$ 122,137	\$ 103,637
Total Unlimited GO Debt Service		\$ 624,069	\$ 624,011	\$ 623,361	\$ 626,119	\$ 622,137	\$ 622,637
Excess (Deficiency) of Revenues and Expenditures		\$ 4,302	\$ (650)	\$ 1,532	\$ 1,660	\$ 2,863	\$ 2,363
Estimated Fund Balance at Beginning of Year		\$ 33,493	\$ 29,191	\$ 28,541	\$ 30,073	\$ 30,073	\$ 32,936
Fund Balance Estimated at End of Year		\$ 29,191	\$ 28,541	\$ 30,073	\$ 31,733	\$ 32,936	\$ 35,299

Limited Tax General Obligation Bond Debt Service Fund

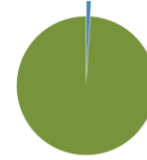
I. Budget Overview

2013/2014 Actual	\$1,315,874
2015/2016 Budget	\$1,659,706
Change in Budgets	26%
2013 FTEs	-
2014 FTEs	-
2015 FTEs	
2016 FTEs	

Expenditures by function



% of the Overall Budget



II. Purpose

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

III. 2014 Key Accomplishments

Not applicable

IV. Level of Service and Budget Impact

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

V. Goals and New Initiatives

Not applicable

VI. Trends and Future Issues

City is considering a limited general obligation bond in 2015 for converting street lighting to LED technology, street projects, a fire engine, and a building facility.

VII. Performance Measurements

Not applicable

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

240 Limited Debt Service Fund 2015-2016 Final Revenue Budget

240	Limited GO Bond Fund	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
311.100.00	Property Taxes	\$ 301,909	\$ 5,997		\$ -		
397.000.00	Operating Transfers	\$ 569,679	\$ 563,519	\$ 477,620	\$ 6,000		
397.000.50	Operating Transfer from GMA			\$ 23,134	\$ 800,627	\$ 848,228	\$ 811,478
Total Limited GO Bond Fund Rev.		\$ 871,588	\$ 569,516	\$ 500,754	\$ 806,626	\$ 848,228	\$ 811,478

240 Limited Debt Service Fund 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
240-00-591-210-78	Go Bonds Principal	\$ 285,000	\$ -				
240-00-591-220-78	Principal - Fire Truck Loan	\$ 54,723	\$ 56,940	\$ 59,247	\$ 61,647	\$ 64,144	\$ 33,040
240-00-591-710-79	Principal - Ambulance				\$ 24,520		
240-00-591-751-79	Princ.- PWTF Loan Lacamas Lodge				\$ 85,000	\$ 85,000	\$ 90,000
240-00-591-752-79	Princ. PWTF Loan HVAC				\$ 28,153	\$ 28,867	\$ 29,746
240-00-591-950-78	Princ.- PWTF Loans Street	\$ 460,290	\$ 460,290	\$ 376,431	\$ 473,475	\$ 548,475	\$ 548,475
240-00-592-210-83	Int. On Long-Term Debt	\$ 15,533	\$ -	\$ 5,214			
240-00-592-220-83	Interest - Fire Truck Loan	\$ 12,682	\$ 10,465	\$ -	\$ 5,759	\$ 3,262	\$ 663
240-00-592-595-83	Interest-PWTF Loans Street	\$ 41,983	\$ 35,824	\$ 8,159	\$ 33,175	\$ 32,150	\$ 26,728
240-00-592-710-83	Interest - Ambulance				\$ 5,729		
240-00-592-750-83	Interest on Long-Term Debt	\$ -	\$ -	\$ 2,141			
240-00-592-751-83	Int.-PWTF Loans Lacamas Lodge			\$ 31,639	\$ 74,900	\$ 72,775	\$ 70,150
240-00-592-752-83	Int. - PWTF Loans HVAC			\$ 26,416	\$ 14,269	\$ 13,555	\$ 12,676
Total Unlimited GO Debt Service		\$ 870,211	\$ 563,520	\$ 509,247	\$ 806,627	\$ 848,228	\$ 811,478

Excess (Deficiency) of Revenues and Expenditures \$ 1,377 \$ 5,996 \$ (8,493) \$ - \$ - \$ -

Estimated Fund Balance at Beginning of Year \$ 3,873 \$ 2,496 \$ 8,493 \$ - \$ - \$ -
Fund Balance Estimated at End of Year \$ 2,496 \$ 8,493 \$ - \$ - \$ - \$ -



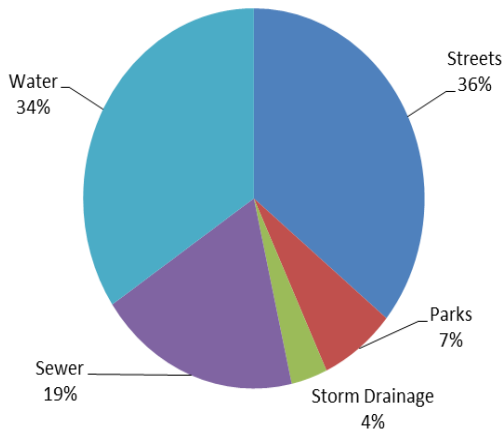
City of
Camas
Budget

2015-
2016

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 as a result of growth. In order 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 to incur 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 – Growth Management Capital Projects Fund with three other major capital projects in separate funds such as the 38th Street Construction Fund and NW Friberg/Strunk Construction Fund.

Capital

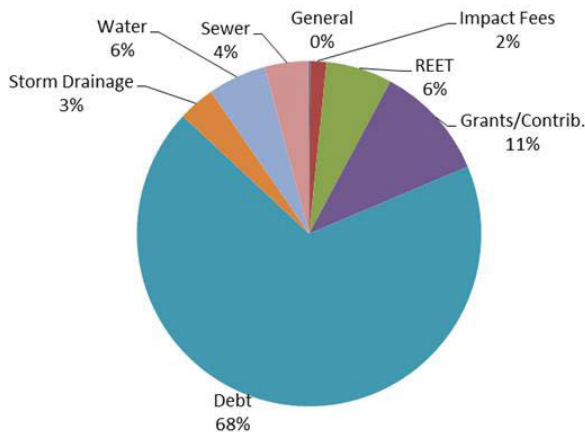
Projects



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. For 2015-2016, the City has issued a significant amount of debt for a water project, over \$6 million in a state loan.

Capital Funding Sources



A number of the capital projects funded for the biennium are projects initiated in 2013 are expected to be completed in 2015-2016. These projects included 38th Street Phase II, Friberg/Strunk Street, Storm Drainage projects and Greenway Outlook. New projects for 2015-2016 include Brady Road Design, NW 6th and Norwood, Street Lighting LED Project and Design for Larkspur and Camas Meadows Drive.

City's 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 \$7,500 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 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.

City of Camas Budget | 2015-2016

Capital Program

Project	Prior Years	2013	Budget		Capital Plan			Total
			2014	FY 2015-2016	FY 2017-2018	FY 2019-2020		
General								
Library Stack Lighting				Total Project Costs: \$ 27,000	Area:			Downtown
Project Description:								
Replace existing light i for the library stacks with LED fixtures with occupancy and daylight sensors.								
Total Project:				\$ 27,000				\$ 27,000
Operating & Maintenance Costs:								\$ -
Streets								
Street Preservation				Total Project Costs: Ongoing	Area:			City-wide
Project Description:								
These projects have been combined for a new sustainable street maintenance program to be funded annually with the use of property taxes.								
Total Project:	\$ 292,578	\$ 317,671	\$ 576,452	\$ 1,359,008	\$ 1,399,778	\$ 1,441,772	\$ 5,387,258	
Operating & Maintenance Costs:								\$ -
ADA Accessibility				Total Project Costs: Ongoing	Area:			City-wide
Project Description:								
This project is for upgrading public access for the elderly and disabled.								
Total Project:	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 90,000	
Operating & Maintenance Costs:								\$ -
Franklin Street Rehab				Total Project Costs: \$ 850,000	Area:			Central
Project Description:								
This project rehabilitates failing pavement on NE Franklin Street North of NE 14th Ave including water and sewer upgrades.								
Total Project:	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ 850,000	
Operating & Maintenance Costs:								\$ -
Larkspur and Camas Meadows				Total Project Costs: TBD	Area:			Northwest
Project Description:								
This project completes street improvements on Camas Meadows Drive and Larkspur from NW Payne Road to NW Lake Road								
Total Project:	\$ -	\$ -	\$ -	\$ 330,000	TBD	TBD	\$ 330,000	
Operating & Maintenance Costs:								\$ -
Growth Management Act Capital Projects								
Restroom at Dorothy Fox Park				Total Project Costs: \$ 200,000	Area:			Northwest
Project Description:								
This designs and constructs a restroom at Dorothy Fox Park.								
Total Project:	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	
Operating & Maintenance Costs:					\$ 4,000	\$ 4,000	\$ 8,000	
Fallen Leak Lake Improvements				Total Project Costs: \$ 135,000	Area:			Central
Project Description:								
This project is to improve assessibility to the park and improve ADA access as well.								
Total Project:	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000	
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
Drewfs Farm Park Design				Total Project Costs: \$ 411,699	Area:			Northwest
Project Description:								
This project is to design and construct a park which is scheduled to be completed in 2015.								
Total Project:	\$ -	\$ -	\$ 11,699	\$ 400,000	\$ -	\$ -	\$ 411,699	
Operating & Maintenance Costs:					\$ 7,000	\$ 7,000	\$ 14,000	
Crown Park Master Plan				Total Project Costs: \$ 150,000	Area:			Central
Project Description:								
This project is a study to help with the design of enhancing Crown Park utilizing community input.								
Total Project:	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	
Operating & Maintenance Costs:							\$ -	
Heritage Trailhead Improvements				Total Project Costs: \$ 432,590	Area:			North
Project Description:								
This project is to improve access to the Heritage Trail at Goodwin Road with better parking and improvements to the trail.								
Total Project:	\$ -	\$ -	\$ 112,590	\$ 320,000	\$ -	\$ -	\$ 432,590	
Operating & Maintenance Costs:					TBD	TBD	\$ -	

Capital Program

Project	Prior Years	2013	Budget		Capital Plan		Total
			2014	FY 2015-2016	FY 2017-2018	FY 2019-2020	
Open Space/Trails/Park Upgrades			Total Project Costs:		ongoing	Area:	City-wide
Project Description:							
This project is a placeholder for projects are in the Parks Master Plan.							
Total Project:	n/a	\$ 134,123	\$ 43,514	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,377,637
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -
Greenway Overlook			Total Project Costs:		\$ 50,000	Area:	Southeast
Project Description:							
This package is to fund improvements for an outlook platform for the property on Washougal River and painting existing Community Center.							
Total Project:	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -
NW 38th Ave. - Construction							
NW 38th Ave.			Total Project Costs:		\$ 8,453,296	Area:	Northwest
Project Description:							
To complete road construction from 192nd to Parker and complete design with environmental for Phase III from Parker to Grass Valley Park.							
Total Project:	\$ 1,207,437	\$ 4,248,962	\$ 4,918,089	\$ 700,000	\$ -	\$ -	\$ 11,074,488
Operating & Maintenance Costs:					\$ 10,000	\$ 10,000	\$ 20,000
NW Friberg/Strunk and Goodwin - Construction							
NW Friberg/Strunk and Goodwin			Total Project Costs:		\$ 4,880,856	Area:	Northwest
Project Description:							
To complete road construction from Lake to 13th to include Goodwin Road from Friberg to Camas Meadows Drive.							
Total Project:	\$ 214,566	\$ 450,000	\$ 3,716,290	\$ 500,000	\$ -	\$ -	\$ 4,880,856
Operating & Maintenance Costs:				\$ -	\$ 10,000	\$ 10,000	\$ 20,000
Brady Road Construction							
NW Brady Road Improvements from 16th to 25th			Total Project Costs:		\$ 5,691,772	Area:	Northwest
Project Description:							
This project would improve Brady Road from 16th to 25th for both vehicles and pedestrians.							
Total Project:	\$ -	\$ -	\$ 13,772	\$ 1,478,000	\$ 4,200,000	\$ -	\$ 5,691,772
Operating & Maintenance Costs:						\$ 4,000	\$ 4,000
NW 6th and Norwood Construction							
NW 6th/NW Norwood Traffic Signal			Total Project Costs:		\$ 1,923,072	Area:	Southwest
Project Description:							
This project is to construct a signalized intersection at key entry to one of the City's major arterials.							
Total Project:	\$ -	\$ -	\$ 23,072	\$ 1,900,000	\$ -	\$ -	\$ 1,923,072
Operating & Maintenance Costs:					\$ 4,000	\$ 4,000	\$ 4,000
Street Lighting LED Project							
Street Lighting LED Project			Total Project Costs:		\$ 2,500,000	Area:	City-wide
Project Description:							
This project upgrades all street lighting with LED technology							
Total Project:	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ 2,500,000
Operating & Maintenance Costs:				\$ -	TBD	TBD	TBD
Storm Water Drainage							
Columbia Storm Basin Modeling			Total Project Costs:		\$ 50,000	Area:	South
Project Description:							
This is a critical study to determine capacity of the existing downtown area that drains directly into the Columbia River.							
Total Project:	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -
NUGA Storm Basin Analysis			Total Project Costs:		\$ 150,000	Area:	North
Project Description:							
This is a critical study to determine long term solutions for the NUGA area for storm water treatment.							
Total Project:	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -
Julia Street Storm Pond Design			Total Project Costs:		\$ 50,000	Area:	Northwest
Project Description:							
This project was a redesigning of storm water pond, environmental permitting, and in 2015 construction.							
Total Project:	\$ -	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ -	\$ 300,000
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -

Capital Program

Project	Prior Years	2013	Budget		Capital Plan		Total	
			2014	FY 2015-2016	FY 2017-2018	FY 2019-2020		
Wetland Mitigation Monitoring and Maintenance			Total Project Costs:	Ongoing	Area:		Northwest	
Project Description:			This project is for ongoing monitoring of wetland mitigation and monitoring of Lake Road, NW 38th and Friberg/Strunk wetland projects.					
	\$ -	\$ -	\$ 266,897	\$ 345,000	\$ -	\$ -	\$ 611,897	
Operating & Maintenance Costs:					\$ 150,000	\$ 150,000	\$ 300,000	
Water								
544 Pressure Zone Project-Water Treatment			Total Project Costs:	\$ 8,000,000	Area:		Northwest	
Project Description:			This project is to construct a water transmission main and treatment facility.					
	\$ -	\$ -	\$ 2,648,809	\$ 4,500,000	\$ 851,191	\$ -	\$ 8,000,000	
Operating & Maintenance Costs:				\$ 16,000	\$ 16,000	\$ 16,000	\$ 48,000	
544 Reservoir Project			Total Project Costs:	\$ 2,602,017	Area:		West	
Project Description:			This project build a new 2MGD reservoir near Sharp.					
	\$ -	\$ -	\$ 2,017	\$ 2,600,000	\$ -	\$ -	\$ 2,602,017	
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
Steigerwald Property Acquisition			Total Project Costs:	\$ 540,000	Area:		Southeast	
Project Description:			City of Washougal and the City of Camas are jointly purchasing property from Port of C/W for future water needs with 10 year contract.					
	\$ -	\$ -	\$ -	\$ 108,000	\$ 108,000	\$ 108,000	\$ 324,000	
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
Well 6 Easement			Total Project Costs:	\$ 50,000	Area:		Southeast	
Project Description:			Upgrades to Well 6 transmission lines require an easement through an adjacent property.					
	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
Headwork Mainline Repair			Total Project Costs:	\$ 500,000	Area:		North	
Project Description:			Replacement of water transmission line in the Jones/Boulder system.					
	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
NUGA Water Line Installation			Total Project Costs:	\$ 450,000	Area:		North	
Project Description:			Placeholder for system improvements in the NUGA.					
	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000	
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
Well 17 Study			Total Project Costs:	\$ 50,000	Area:		Northwest	
Project Description:			This is a study for the Camas Meadows Well to meet growing water needs. The work will include permitting and final site location.					
	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
Sewer								
STEP System Bypass			Total Project Costs:	\$ 3,737,775	Area:		Northeast to WWTP	
Project Description:			Install a new pipe from NE Joy to the Wastewater Treatment Plant. The design and permitting will be completed in 2014.					
	\$ -	\$ -	\$ 137,775	\$ 3,600,000	\$ -	\$ -	\$ 3,737,775	
Operating & Maintenance Costs:					TBD	TBD	\$ -	
STEP Odor Control Installations			Total Project Costs:	\$ 150,000	Area:		City-wide	
Project Description:			This project will install additional odor and corrosion control stations on the STEP main.					
	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	
Operating & Maintenance Costs:				\$ 20,000	\$ 40,000	\$ 40,000	\$ 100,000	

Capital Program

Project	Prior Years	2013	Budget			Capital Plan		Total
			2014	FY 2015-2016	FY 2017-2018	FY 2019-2020		
WWTP Upgrades			Total Project Costs: \$ 675,000			Area: City-wide		
Project Description:								
Three system projects including a screening system at the setage receiving station, blower and UV control upgrades (grant and energy savings)								
	\$ -	\$ -	\$ -	\$ 675,000	\$ -	\$ -	\$ -	\$ 675,000
Operating & Maintenance Costs:				TBD	TBD	TBD	\$ -	
Equipment Rental								
Replacement of Vehicles and Equipment			Total Project Costs: Ongoing			Area: City-wide		
Project Description:								
This project provides an ongoing plan to replace aging vehicles with alternate fuel vehicles or with similar vehicles with sustainable funding.								
	\$ 831,262	\$ 190,085	\$ 325,656	\$ 1,179,953	\$ 502,239	\$ 811,791	\$ -	\$ 3,840,985
Operating & Maintenance Costs:		(reflects whole program)		\$ 763,866	\$ 786,782	\$ 810,385	\$ -	\$ 2,361,033

City of Camas Budget | 2015-2016

Capital Program List 2015-2016

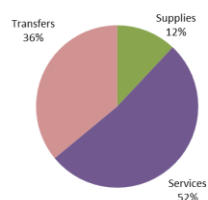
Department/Fund	Title	2015 Budget	2016 Budget	2015/2016	Funding														
					General	Streets	TIF	PIF	FIF	REET 1	REET 2	Vehicle R&R	Grants/Contributions	Debt	Storm Drainage	Water	Sewer		
Streets/Capital	ADA Access Upgrades	\$ 15,000	\$ 15,000	\$ 30,000						\$ 30,000									
Streets/Capital	Brady Road	\$ 839,000	\$ 639,000	\$ 1,478,000										\$ 978,000	\$ 500,000				
Streets/Capital	NW 6th Ave. & Norwood	\$ 1,900,000		\$ 1,900,000											\$ 1,900,000				
Streets/Capital	Street Light LED Proj	\$ 2,500,000		\$ 2,500,000										\$ 700,000	\$ 1,800,000				
Library/Capital	Stack Lighting Repl.	\$ 27,000		\$ 27,000	\$27,000														
Streets/Capital	Franklin Street Rehab	\$ 422,000	\$ 428,000	\$ 850,000										\$ 420,000			\$ 115,000	\$ 315,000	
Streets/Capital	Larkspur & Camas Meadows		\$ 330,000	\$ 330,000						\$130,000				\$ 200,000					
Parks/GMA	Fallen Leaf Improvements	\$ 100,000	\$ 35,000	\$ 135,000							\$ 135,000								
Parks/GMA	Heritage Trailhead Parking Exp.	\$ 70,000	\$ 250,000	\$ 320,000							\$ 320,000								
Parks/GMA	Drewfs Farm Park	\$ 400,000		\$ 400,000							\$ 400,000				X				
Parks/GMA	Restroom		\$ 200,000	\$ 200,000							\$ 200,000								
Parks/GMA	Open Space/Trails/Park Upgrades	\$ 200,000	\$ 200,000	\$ 400,000				\$200,000	\$100,000	\$ 100,000									
Parks/GMA	Crown Park Master Plan	\$ 150,000		\$ 150,000				\$150,000											
Parks/GMA	Greenway Overlook (CF)	\$ 50,000		\$ 50,000					\$ 20,000					\$ 30,000					
Streets/38th Ave.	Finish Construction & Close-out	\$ 700,000		\$ 700,000											\$ 700,000				
Streets/Friberg	Finish Construction & Close-out	\$ 500,000		\$ 500,000											\$ 500,000				
Storm Water	Julia Street Pond	\$ 250,000		\$ 250,000													\$250,000		
Storm Water	Columbia Storm Basin Modeling	\$ 50,000		\$ 50,000													\$ 50,000		
Storm Water	NUGA Storm Basin Analysis		\$ 150,000	\$ 150,000													\$150,000		
Storm Water	Wetland Maintenance & Monitoring	\$ 185,000	\$ 160,000	\$ 345,000													\$345,000		
PW/Water	544 Zone Water Main & Treatment	\$ 4,500,000		\$ 4,500,000											\$ 4,500,000				
PW/Water	544 Reservoir	\$ 2,300,000	\$ 300,000	\$ 2,600,000											\$ 2,300,000			\$ 300,000	
PW/Water	Steigerwald Property Acquisition	\$ 54,000	\$ 54,000	\$ 108,000														\$ 108,000	
PW/Water	Well 6 Easement	\$ 50,000		\$ 50,000														\$ 50,000	
PW/Water	Headwork Mainline Repair	\$ 250,000	\$ 250,000	\$ 500,000														\$ 500,000	
PW/Water	NUGA water line installation	\$ 75,000	\$ 75,000	\$ 150,000														\$ 150,000	
PW/Water	Well 17	\$ 25,000	\$ 25,000	\$ 50,000														\$ 50,000	
PW/Sewer	STEP Bypass	\$ 3,600,000		\$ 3,600,000											\$ 3,600,000				
PW/Sewer	STEP Odor Control Installations	\$ 150,000		\$ 150,000															\$ 150,000
PW/Sewer	WWTP Upgrades	\$ 675,000		\$ 675,000										\$ 178,000					\$ 497,000
Equipment Rental	Scheduled Replacements	\$ 893,100	\$ 286,853	\$ 1,179,953								\$1,179,953							
		\$20,930,100	\$ 3,397,853	\$ 24,327,953	\$27,000	\$ -		\$350,000	\$280,000	\$1,155,000	\$1,179,953	\$2,506,000	\$15,800,000	\$795,000	\$1,273,000	\$	\$962,000		

Growth Management Act Capital Fund

I. Budget Overview

2013/2014 Actual	\$4,151,861
2015/2016 Budget	\$4,663,477
Change in Budgets	12.3%
2013 FTEs	-
2014 FTEs	-
2015 FTEs	-
2016 FTEs	-

Expenditures by function



% of the Overall Budget



II. Purpose

To be used for design and construction of governmental capital projects. The City's street projects, park projects, and general governmental projects such as the Heritage Trail Parking are funded through the Capital Fund.

III. 2014 Key Accomplishments

The staff accomplished the following goals in 2014:

- Updated the Parks Comprehensive Plan
- Completed the Heritage Boat Launch Project
- Started work on the Heritage Trailhead Improvement at Goodwin Road
- Paid scheduled debt obligations on the fire engine and select street projects

IV. Level of Service and Budget Impact

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

V. Goals and New Initiatives

The Growth Management Act Capital Fund has among its goals with current resources:

- Improve accessibility at Fallen Leaf Park
- Construct the Greenway Overlook on the Washougal River
- Construct restrooms at Dorothy Fox Park
- Playground construction at Drewfs Farm Park
- Complete Heritage Trailhead Improvement at Goodwin Road

VI. Trends and Future Issues

The top issues facing the Growth Management Act Capital Fund include:

- Future use of the Transportation Impact Fees with the current debt obligations
- Effect of potential impact fee credits on current obligations
- 2015 Impact Fee Study

VII. Performance Measurements

Not applicable

VIII. Organizational Chart
Not applicable

IX. Department Operating Budget

300 Growth Management Capital Projects Fund 2015-2016 Final Revenue Budget

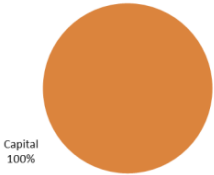
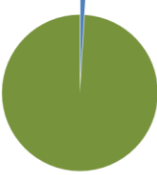
		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
317.340.00	Real Estate Excise Tax (1st Qtr)	\$ 333,499	\$ 415,840	\$ 468,667	\$ 546,838	\$ 453,051	\$ 466,642
317.350.00	Real Estate Excise Tax (2nd Qtr - Parks)	\$ 333,499	\$ 415,840	\$ 468,667	\$ 544,808	\$ 449,466	\$ 462,950
Total Taxes		\$ 666,998	\$ 831,680	\$ 937,334	\$ 1,091,645	\$ 902,517	\$ 929,593
333.100.00	Federal Indirect Grant-IAC	\$ 486,923	\$ 30,000				
333.140.00	CDBG		\$ 3,384	\$ 146,616		\$ 210,000	\$ 210,000
333.000.00	Federal Grant - WSDOT				\$ 216,000		
334.000.00	State Grant - Brady						\$ 200,000
334.027.00	State Grant-RCO	\$ 988,602		\$ 194,819	\$ 184,609	\$ 30,000	
337.010.10	Conservation Futures-County	\$ 380,000					
Total Intergovernmental		\$ 1,855,525	\$ 33,384	\$ 341,435	\$ 400,609	\$ 240,000	\$ 410,000
345.850.00	Impact Fees-Parks	\$ 164,929	\$ 179,349	\$ 280,455	\$ 373,967	\$ 441,441	\$ 457,774
345.850.10	Impact Fees-Transportation	\$ 236,503	\$ 241,398	\$ 454,591	\$ 297,842	\$ 372,650	\$ 386,438
345.850.30	Impact Fees-North Transportation		\$ 12,406	\$ 10,116			
345.850.20	Impact Fees-Fire	\$ 49,455	\$ 6,194	\$ 4,018	\$ 36,008	\$ 692	\$ 718
Total Charges for Services		\$ 450,887	\$ 439,347	\$ 749,180	\$ 707,817	\$ 814,782	\$ 844,929
361.110.00	Investment Earnings	\$ 4,111	\$ 4,780	\$ 2,020	\$ 14,606	\$ 15,814	\$ 16,873
367.110.00	Donations & Contributions		\$ 15,000	\$ 2,500			
369.900.00	Miscellaneous Revenue			\$ 30,000			
Total Miscellaneous Revenue		\$ 4,111	\$ 19,780	\$ 34,520	\$ 14,606	\$ 15,814	\$ 16,873
397.000.00	Operating Transfers	\$ 25,519			\$ 52,800	\$ 27,000	
397.424.00	Operating Transfers - W/S					\$ 212,000	\$ 218,000
Total Transfers		\$ 25,519	\$ -	\$ -	\$ 52,800	\$ 239,000	\$ 218,000
Total GMA Capital Fund Revenue		\$ 3,003,040	\$ 1,324,191	\$ 2,062,469	\$ 2,267,479	\$ 2,212,113	\$ 2,419,395

300 Growth Management Capital Project Fund 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
	Salaries	\$ 7,652	\$ 9,808	\$ -	\$ -	\$ -	\$ -
300-00-594-760-21	Benefits	\$ 3,079	\$ 4,034				
300-00-594-760-31	Supplies	\$ -	\$ 2,328	\$ 123			
300-00-594-760-41	Professional Ser	\$ 15,443	\$ 78,743	\$ 66,949	\$ 174,909	\$ 192,049	\$ 372,722
300-00-594-760-45	Interfd Oper Rentals	\$ -	\$ -	\$ 1,279			
300-00-594-760-49	Miscellaneous	\$ 70	\$ 233	\$ 464			
	Services	\$ 15,513	\$ 78,977	\$ 68,692	\$ 174,909	\$ 192,049	\$ 372,722
	Capital Acquisitions					\$ 27,000	
300-00-594-760-61	Land	\$ 14,706	\$ 270,492	\$ 55,022	\$ 7,200		
300-00-594-790-61	Land	\$ 2,070,922	\$ 76,000	\$ 80,621		\$ 200,000	\$ 200,000
300-00-594-760-62	Buildings	\$ 39,236	\$ 132,591	\$ 152,668	\$ 27,835		
300-00-594-760-63	Other Improvements	\$ 39,592	\$ 48,641	\$ 488,508	\$ 120,697	\$ 115,000	\$ 50,000
300-00-594-950-63	Other Improvements	\$ -	\$ -	\$ -		\$ 400,000	\$ 450,000
300-00-594-760-65	Construction	\$ -	\$ 4,924	\$ 3,401	\$ 400,902	\$ 520,000	\$ 450,000
	Capital	\$ 2,164,457	\$ 532,648	\$ 780,220	\$ 556,633	\$ 1,262,000	\$ 1,150,000
300-00-597-000-00	Operating Transfers Out	\$ 837,874	\$ 1,157,983	\$ 1,246,682		\$ 27,000	
300-00-597-000-14	Operating Transfer Out - 38th Ave.				\$ 540,206		
300-00-597-000-40	Operating Transfer Out-Debt				\$ 776,378	\$ 848,228	\$ 811,478
	Transfers	\$ 837,874	\$ 1,157,983	\$ 1,246,682	\$ 1,316,584	\$ 875,228	\$ 811,478
Total GMA Capital Fund		\$ 3,028,574	\$ 1,785,777	\$ 2,095,717	\$ 2,048,126	\$ 2,329,277	\$ 2,334,200
	Excess (Deficiency) of Revenues and Expenditures	\$ (25,534)	\$ (461,586)	\$ (33,248)	\$ 219,353	\$ (117,164)	\$ 85,195
	Estimated Fund Balance at Beginning of Year	\$ 1,700,138	\$ 1,725,672	\$ 1,264,086	\$ 1,230,838	\$ 1,478,122	\$ 1,360,958
	Fund Balance Estimated at End of Year	\$ 1,725,672	\$ 1,264,086	\$ 1,230,838	\$ 1,450,191	\$ 1,360,958	\$ 1,446,154

NW 38th Avenue Construction

I. Budget Overview

2013/2014 Actual	\$9,167,051	Expenditures by function 	% of the Overall Budget 
2015/2016 Budget	\$700,000		
Change in Budgets	-92%		
2013 FTEs	-		
2014 FTEs	-		
2015 FTEs	-		
2016 FTEs	-		

II. Purpose

This project upgraded a county road into a major City arterial. This multi-phase capital project when completed will increase traffic flow to major corporate businesses and open land to commercial development. This project was funded from a number of sources including Federal Highway Grant, Washington State Department of Ecology Grant, Washington State Transportation Improvement Board Grant as well as a Public Works Trust Fund Loan, and local funds.

III. 2014 Key Accomplishments

The staff accomplished the following goals in 2014:

- Official opening of Phase I to traffic
- Installation of City of Camas Welcome signs
- Substantial completion of Phase II
- Wetland mitigation completion

IV. Level of Service and Budget Impact

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

V. Goals and New Initiatives

The 38th Avenue Construction Fund has among its goals with current resources:

- Complete paving of Phase II

VI. Trends and Future Issues

Not applicable

VII. Performance Measurements

Not applicable

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

313 38th Ave. Construction Fund 2015-2016 Revenue Budget

NW 38th Ave. Construction Fund		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
313.00.333.200.20	Federal Indirect Grant-FWHA	\$	350,000	\$	1,116,356	\$	2,200,000
313.00.334.030.10	DOE Grant				\$	900,000	
313.00.334.030.80	State Grant - TIB			\$	1,703,893	\$	1,136,530
Total Intergovernmental Revenue		\$ -	\$ 350,000	\$ 2,820,249	\$ 4,236,530	\$ -	\$ -
313.00.391.800.00	Proceeds from PWTF Loan	\$	768,826	\$	1,577,629	\$	253,545
313.00.391.000.00	Proceeds from GO Bond					\$	700,000
313.00.397.350.00	Transfer from GMA Fund - REET	\$	35,654		\$	540,206	
313.00.397.001.00	Transfer from General Fund				\$	45,000	
Total NW 38th Construction Fund		\$	1,154,480	\$	4,397,878	\$	5,075,281
						\$ 700,000	\$ -

313 38th Ave. Construction Fund 2015-2016 Final Budget

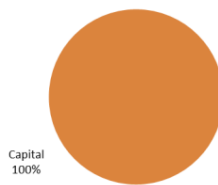
Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
313-00-595-300-65	Constr S-545 38th/Armstrong W	\$ -	\$ 1,055,563	\$ 3,815,072	\$ 75,690		
313-20-595-300-65	Constr S-565 38th Armstrong E	\$ -	\$ 151,874	\$ 433,890			
Phase II Construction					\$ 4,937,057	\$ 700,000	
Capital		\$ -	\$ 1,207,437	\$ 4,248,962	\$ 5,012,747	\$ 700,000	\$ -
Total NW 38th Ave. Construction Fund		\$ -	\$ 1,207,437	\$ 4,248,962	\$ 5,012,747	\$ 700,000	\$ -

Friberg/Strunk Street Construction

I. Budget Overview

2013/2014 Actual	\$4,166,290
2015/2016 Budget	\$500,000
Change in Budgets	-88%
2013 FTEs	-
2014 FTEs	-
2015 FTEs	-
2016 FTEs	-

Expenditures by function



% of the Overall Budget



II. Purpose

This project upgraded a county road into a City arterial. This capital project when completed will increase traffic flow to corporate businesses and open land to commercial development. This project was funded from a number of sources including Federal Highway Grant, Washington State Department of Ecology Grant, Department of Commerce Grant, as well as a Public Works Trust Fund Loan, and local and private funds.

III. 2014 Key Accomplishments

The staff accomplished the following goals in 2014:

- Substantial completion of the street construction

IV. Level of Service and Budget Impact

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

V. Goals and New Initiatives

The Friberg/Strunk Construction Fund has among its goals with current resources:

- Complete paving of the Street

VI. Trends and Future Issues

Not applicable

VII. Performance Measurements

Not applicable

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

314 Friberg Construction Fund 2015-2016 Revenue Budget

		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
314.00.333.200.20	Federal Indirect Grant-FWHA		\$ 89,402	\$ 450,000			
	State Grant - DOE				\$ 1,023,794		
314.00.334.042.00	State Grant - Dept. of Commerce			\$ 298,167	\$ 2,422,506		
Total Intergovernmental Revenue		\$ -	\$ 89,402	\$ 748,167	\$ 3,446,300		
314.00.391.800.00	Proceeds from PWTF Loan				\$ 300,000		
314.00.391.000.00	Proceeds from GO Bond					\$ 500,000	\$ -
314.00.397.112.00	Transfer from Streets - Mitigation				\$ 145,377		
Total Friberg Construction Fund			\$ 89,402	\$ 748,167	\$ 3,891,677	\$ 500,000	\$ -

314 Friberg Construction Fund 2015-2016 Final Budget

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
314-00-595-300-65	Construction	\$ -	\$ 214,566	\$ 450,000	\$ 4,364,420	\$ 500,000	
	Capital	\$ -	\$ 214,566	\$ 450,000	\$ 4,364,420	\$ 500,000	\$ -
Total Friberg Construction Fund		\$ -	\$ 214,566	\$ 450,000	\$ 4,364,420	\$ 500,000	\$ -

Brady Road Construction Fund

I. Budget Overview

	\$0	Expenditures by function	% of the Overall Budget
2013/2014 Actual			
2015/2016 Budget	\$1,478,000		
Change in Budgets	100%		
2013 FTEs	-		
2014 FTEs	-		
2015 FTEs	-		
2016 FTEs	-		

II. Purpose

This initial phase of the project is to complete street design and secure permitting for NW Brady from NW 16th Ave. to NW Pacific Rim to provide a competitive advantage for State or Federal grant opportunities by providing a “shovel ready” project. Some federal grant funding has been secured as partial financing of the design and permitting process.

III. 2014 Key Accomplishments

The staff successfully secured partial funding for the first phase and have submitted grant applications for the construction phase.

IV. Level of Service and Budget Impact

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

V. Goals and New Initiatives

Not applicable

VI. Trends and Future Issues

Not applicable

VII. Performance Measurements

Not applicable

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

Brady Road Construction Fund 2015-2016 Revenue Budget



	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Budget	Budget
Federal Indirect Grant-FWHA					\$ 339,000	
State Grant - TIB						\$ 545,000
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 339,000	\$ 545,000
Developer Contribution						\$ 94,000
Proceeds from GO Bond					\$ 500,000	
Total Brady Road Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ 839,000	\$ 639,000

Brady Road Construction Fund 2015-2016 Final Budget

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
	Construction	-	-	-	-	\$ 839,000	\$ 639,000
	Capital	-	-	-	-	\$ 839,000	\$ 639,000
	Tota Brady Road Construction Fund	-	-	-	-	\$ 839,000	\$ 639,000

NW 6th and Norwood Construction Fund

I. Budget Overview

	\$0	Expenditures by function	% of the Overall Budget
2013/2014 Actual		 <p>Capital 100%</p>	
2015/2016 Budget	\$1,900,000		
Change in Budgets	100%		
2013 FTEs	-		
2014 FTEs	-		
2015 FTEs	-		
2016 FTEs	-		

II. Purpose

This project is to restore pavement on NW 6th Avenue from NE Adams to NW Norwood. It also includes a signalization of Norwood and 6th intersection, ADA improvements, utility upgrades and crossing issues at Fargo and Ivy.

III. 2014 Key Accomplishments

Not applicable

IV. Level of Service and Budget Impact

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

V. Goals and New Initiatives

Not applicable

VI. Trends and Future Issues

Not applicable

VII. Performance Measurements

Not applicable

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

6th and Norwood Construction Fund 2015-2016 Revenue Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Developer Contribution						
Proceeds from GO Bond					\$ 1,900,000	
Total 6th and Norwood Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	\$ -

6th and Norwood Construction Fund 2015-2016 Final Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Construction					\$ 1,900,000	
Total 6th and Norwood Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	\$ -

Street Lighting LED Project Fund

I. Budget Overview

	\$	Expenditures by function	% of the Overall Budget
2013/2014 Actual	\$0	<p>Capital 100%</p>	
2015/2016 Budget	\$2,500,000		
Change in Budgets	100%		
2013 FTEs	-		
2014 FTEs	-		
2015 FTEs	-		
2016 FTEs	-		

II. Purpose

This project is to replace current street lighting with LED technology as well as on some streets add lighting. The goal of the project is significantly reduce energy use (greenhouse gas) and provide better lighting. The significant energy savings and lower maintenance costs will pay the debt service costs to pay for the project without increasing current budgets.

III. 2014 Key Accomplishments

The staff secured an energy grant for \$500,000 as well as Clark Public Utility Incentives for the initial years of the project.

IV. Level of Service and Budget Impact

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

V. Goals and New Initiatives

Not applicable

VI. Trends and Future Issues

Not applicable

VII. Performance Measurements

Not applicable

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

Street Lighting LED Project Fund 2015-2016 Revenue Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Energy Grant					\$ 500,000	
Clark Public Utilities Incentive					\$ 200,000	
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -
Developer Contribution						
Proceeds from GO Bond					\$ 1,800,000	
Total Street LED Project Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -

Street Lighting LED Project Fund 2015-2016 Final Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Construction					\$ 2,500,000	
Total Street LED Project Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -

City of
Camas
Budget

2015-
2016

The City has three Utilities, Storm Water Drainage, Sanitary (Solid Waste), and Water/Sewer. The utilities are enterprise funds which are self sufficient funds supported by utility rate payers.

The Storm Water Drainage 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 Sanitary Fund or 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.

**Utility
Funds**

Budget Decision Package Summary:

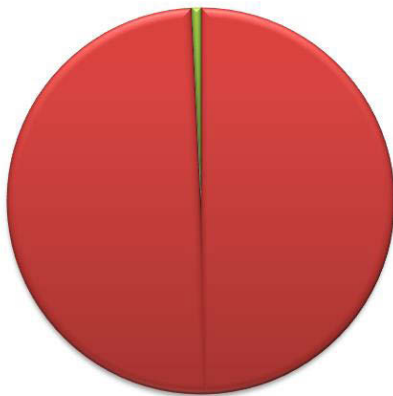
Utility Funds

	2015	2016
Ongoing Approved Decision Packages:		
Seasonal Help (Storm Drainage)	\$19,884	\$20,481
Administrative Assistant(Water/Sewer)	\$71,500	\$73,645
GSH Implementation (Water/Sewer)	\$2,500	\$2,500
Distribution Water Main R&R (Water)	\$160,000	\$160,000
Water Equipment R&R (Water)	\$75,000	\$75,000
Radio Read Meters (Water)	\$270,000	\$270,000
STEP/STEF System Maintenance(Sewer)	\$55,000	\$55,000
Pump Station Repair (Sewer)	\$165,000	\$165,000
Sewer Collection Investigations (Sewer)	\$160,000	\$160,000
WWTP Chemicals R&R (Sewer)	\$275,000	\$275,000

One-Time Approved Decision Packages:

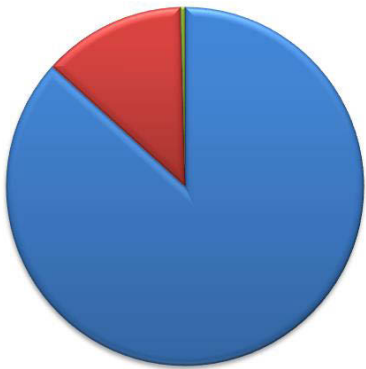
Reservoir Evaluation (Water)	\$80,000
NPDES Consultant (Water)	\$25,000
Asset Management System(Water/Sewer)	\$25,000

Approved Biennial Budget	\$24,792,238	\$13,482,073
---------------------------------	---------------------	---------------------



- Grants
- Fees
- Misc. Revenue

Revenues for the Storm Water Drainage 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. The City charges \$20.34 bi-monthly for this service. The State of Washington's Department of Ecology also provides a number of grants but no grants are anticipated for 2015-2016 currently.



- Garbage
- Recycling
- Other

The City bills approximately \$40.20 bi-monthly for garbage and recycling. 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.



- Water
- Sewer
- Grant
- Misc. Revenue

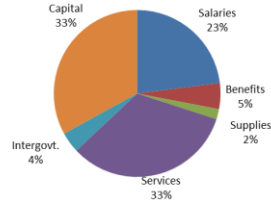
The Water/Sewer Fund is a shared utility fund with 62% of the revenue generated from Sewer activity and 34% from Water activity and the rest from grants and miscellaneous revenue. The City has a large amount of debt to be issued in 2015 for a pipeline and a reservoir for Water and a pipeline and Treatment Plant improvements for Sewer.

Storm Water Drainage Fund

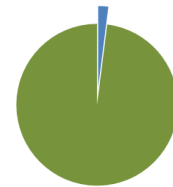
I. Budget Overview

2013/2014 Actual	\$2,514,659
2015/2016 Budget	\$2,438,657
Change in Budgets	-3%
2013 FTEs	4.75
2014 FTEs	4.75
2015 FTEs	4.75
2016 FTEs	4.75

Expenditures by function



% of the Overall Budget



II. Purpose

Provide for the maintenance and operations of the City's storm water drainage facilities. The enterprise fund receives its revenues mostly from user fees. Good maintenance of the storm water drainage facilities reduces the impact of heavy rain or prolonged wet winter weather.

III. 2014 Key Accomplishments

The staff accomplished the following goals in 2014:

- Completed construction for a vector waste facility at the Operations Center
- Met all reporting requirements for the NPDES Phase II Permit
- Hired Utility Manager position
- Designed Julia Street Pond Project

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The 2015-2016 Budget provides funding for the Utility Manager position to assist the Storm Water Drainage program as well as Water and Sewer programs. The role will assist in program implementation, medium and long range planning, and regulatory compliance. The budget decreased is due to lower capital projects in the 2015-2016 Budget cycle.

V. Goals and New Initiatives

The Storm Water Drainage Fund has among its goals with current resources:

- Meet permit standards and compliance requirements
- Hire seasonal help for maintaining publicly owned stormwater systems for state regulatory compliance. (decision package)
- Develop inventory of assets
- Implement and construct Julia Street Pond Improvements

VI. Trends and Future Issues

The top issues facing the Storm Water Drainage Fund include:

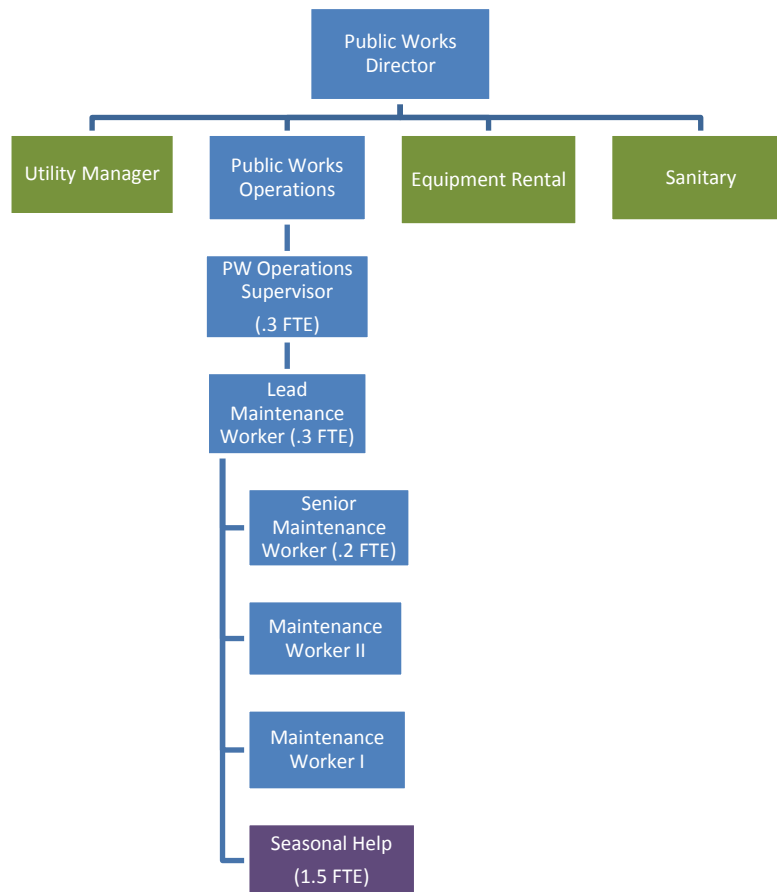
- Developing an asset management strategy, building on existing mapping and data sets
- Upward trend in housing and commercial activity will result in additional design review, inspection, maintenance and compliance pressures on staffing

- Low Impact Development will require code amendments and will alter the current development strategies required by permit
- Determine a NUGA storm regional facility approach
- Compliance with current and future NPDES permits
- Lacamas Lake water quality concerns

VII. Performance Measurements

Not currently available.

VIII. Organizational Chart



IX. Department Operating Budget

419 Storm Drainage Fund 2015-2016 Final Revenue Budget

		2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
419.00.333.200.00	Federal Grant-STP			\$ 321,488			
419.00.334.030.00	State Grant - DOE	\$ 89,759		\$ 329,232			
419.00.334.031.00	State Grant - DOE		\$ 84,296	\$ 1,037	\$ 132,336		
Total Intergovernmental		\$ 89,759	\$ 84,296	\$ 651,757	\$ 132,336	\$ -	\$ -
419.00.343.100.00	Storm Drainage Fees	\$ 872,285	\$ 1,061,220	\$ 1,106,237	\$ 1,175,304	\$ 1,178,417	\$ 1,234,392
Total Charges for Services		\$ 872,285	\$ 1,061,220	\$ 1,106,237	\$ 1,175,304	\$ 1,178,417	\$ 1,234,392
419.00.361.110.00	Investment Earnings	\$ 1,111	\$ 1,251	\$ 517	8,536	8,884	9,151
419.00.369.900.00	Misc. Revenue		\$ 2,364				
Total Miscellaneous Revenue		\$ 1,111	\$ 3,616	\$ 517	\$ 8,536	\$ 8,884	\$ 9,151
Total Revenue		\$ 963,155	\$ 1,149,132	\$ 1,758,511	\$ 1,316,176	\$ 1,187,301	\$ 1,243,543

419 Storm Drainage Fund 2015-2016 Final Budget

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
O & M							
419-00-553-500-11	O & M - Regular Salaries	\$ 120,375	\$ 140,904	\$ 88,911	\$ 108,227	\$ 158,345	\$ 162,374
419-00-553-500-12	Overtime	\$ 300	\$ 1,372	\$ 458	\$ 2,587	\$ 745	\$ 745
Salaries		\$ 120,675	\$ 142,276	\$ 89,369	\$ 110,814	\$ 159,090	\$ 163,119
419-00-553-500-21	Personnel Benefits	\$ 37,898	\$ 53,854	\$ 31,036	\$ 34,369	\$ 29,017	\$ 31,271
419-00-553-500-31	Office and Operating Supplies	\$ 5,256	\$ 11,968	\$ 9,606	\$ 14,550	\$ 8,664	\$ 8,803
419-00-553-500-32	Fuel consumed	\$ -	\$ -				
419-00-553-500-35	Small Tools and Minor Equipmen	\$ 1,255	\$ 12,358	\$ 1,044	\$ 2,599	\$ 5,809	\$ 5,902
Supplies		\$ 6,511	\$ 24,326	\$ 10,650	\$ 17,148	\$ 14,473	\$ 14,705
419-00-553-500-41	Interfund Profess Serv	\$ 91,396	\$ 90,680	\$ 19,134	\$ 74,753	\$ 38,477	\$ 39,093
419-00-553-500-42	Communications	\$ 294	\$ 122	\$ 112	\$ 120	\$ 122	\$ 124
	Travel				\$ 194		
419-00-553-500-45	Intfund Oper Rentals & Leases	\$ 63,820	\$ 49,046	\$ 35,863	\$ 88,604	\$ 61,430	\$ 62,413
419-00-553-500-46	Insurance	\$ 6,797	\$ 5,816	\$ 2,617	\$ 2,749	\$ 2,793	\$ 2,838
419-00-553-500-47	Utilities	\$ 343	\$ 347	\$ 628	\$ 672	\$ 469	\$ 477
419-00-553-500-48	Repairs and Maintenance	\$ 3,074	\$ 80,000	\$ 24,344	\$ 28,902	\$ 81,280	\$ 82,580
419-00-553-500-49	Miscellaneous	\$ 20,234	\$ 8,599	\$ 16,764	\$ 6,849	\$ 3,831	\$ 3,893
Services		\$ 185,958	\$ 234,611	\$ 99,462	\$ 202,843	\$ 188,402	\$ 191,417
419-00-553-500-51	Intgovt Profess Services	\$ 9,620	\$ 8,565	\$ 14,556	\$ 17,508	\$ 19,186	\$ 19,493
419-00-553-500-53	External Taxes & Oper Assess	\$ 15,701	\$ 21,208	\$ 15,728	\$ 15,825	\$ 23,008	\$ 23,376
Total O&M		\$ 376,362	\$ 484,840	\$ 260,801	\$ 398,507	\$ 433,177	\$ 443,380

City of Camas Budget | 2015-2016

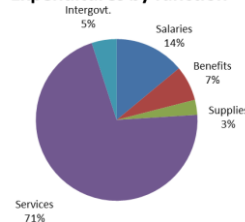
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Street Cleaning							
419-00-553-515-11	Str Cleaning - Regular Salarie	\$ 55,786	\$ 17,644	\$ 58,566	\$ 63,130	\$ 61,795	\$ 63,340
419-00-553-515-12	Overtime	\$ 76	\$ -		\$ 2,833		
	Salaries	\$ 55,862	\$ 17,644	\$ 58,566	\$ 65,963	\$ 61,795	\$ 63,340
419-00-553-515-21	Personnel Benefits	\$ 25,462	\$ 6,019	\$ 20,442	\$ 25,341	\$ 21,611	\$ 23,556
419-00-553-515-31	Office & Operating Supplies	\$ 2,499	\$ 5,221	\$ 3,233		\$ 6,096	\$ 6,194
419-00-553-515-45	Intfund Oper Rentals & Leases	\$ 61,920	\$ 62,863	\$ 62,137			
419-00-553-515-47	Public Utility	\$ -	\$ 130	\$ 12			
419-00-553-515-48	Repairs & Maintenance	\$ -	\$ 1,120	\$ 115		\$ 1,219	\$ 1,239
419-00-553-515-49	Miscellaneous	\$ -	\$ 5,233	\$ 4,922			
	Services	\$ 61,920	\$ 69,346	\$ 67,186	\$ -	\$ 1,219	\$ 1,239
419-00-553-515-51	Intgovt Profess Services	\$ -	\$ 4,485				
	Total Street Cleaning	\$ 145,743	\$ 102,715	\$ 149,427	\$ 91,304	\$ 90,721	\$ 94,328
Admin							
419-00-553-516-11	Admin - Regular Salaries/Wages	\$ 47,774	\$ 67,305	\$ 69,569	\$ 72,752	\$ 73,395	\$ 75,230
419-00-553-516-12	Overtime	\$ 107	\$ 852	\$ 1,077	\$ 1,414	\$ 1,794	\$ 1,794
	Salaries	\$ 47,881	\$ 68,157	\$ 70,646	\$ 74,167	\$ 75,189	\$ 77,024
419-00-553-516-21	Personnel Benefits	\$ 14,592	\$ 22,867	\$ 24,694	\$ 25,382	\$ 18,117	\$ 19,747
419-00-553-516-41	Interfund Profess. Services	\$ 203,024	\$ 202,379	\$ 176,044	\$ 159,321	\$ 181,578	\$ 184,483
419-00-553-516-49	Miscellaneous	\$ 96	\$ 305	\$ 6,956	\$ 10,771	\$ 7,773	\$ 7,898
	Services	\$ 203,120	\$ 202,684	\$ 183,000	\$ 170,092	\$ 189,351	\$ 192,381
419-00-553-516-51	Intgovt Profess Services	\$ -	\$ 15,000			\$ 5,080	\$ 5,161
	Total Admin	\$ 265,592	\$ 308,708	\$ 278,340	\$ 269,641	\$ 287,738	\$ 294,314
Capital							
	Salaries	\$ 2,331	\$ -	\$ -	\$ -	\$ -	\$ -
	Benefits	\$ 979	\$ -	\$ -	\$ -	\$ -	\$ -
419-00-594-531-41	Professional Services	\$ 3,689	\$ -			\$ 50,000	\$ 150,000
419-00-594-531-45	Interfund Oper Rentals	\$ 9	\$ -	\$ 26,535			
	Services	\$ 3,698	\$ -	\$ 26,535	\$ -	\$ 50,000	\$ 150,000
419-00-594-530-64	Machinery and Equipment	\$ 303	\$ -				
419-00-594-530-65	Construction Projects	\$ 14,441	\$ -	\$ 717,114	\$ 270,189	\$ 250,000	
419-00-594-531-63	Other Improv Fisher Basin	\$ 4,060	\$ -			\$ 185,000	\$ 160,000
419-00-594-531-65	Construction Proj Fisher Basin	\$ 37,968	\$ -				
	Capital	\$ 56,772	\$ -	\$ 717,114	\$ 270,189	\$ 435,000	\$ 160,000
419.00.597.000.50	Transfer to GMA Capital Fund				\$ 52,800		
	Capital	\$ 63,780	\$ -	\$ 743,649	\$ 322,989	\$ 485,000	\$ 310,000
	Total Storm Drainage	\$ 851,477	\$ 896,263	\$ 1,432,217	\$ 1,082,442	\$ 1,296,635	\$ 1,142,022
	Excess (Deficiency) of Revenues and Expenditures	\$ 111,678	\$ 252,869	\$ 326,294	\$ 233,734	\$ (109,334)	\$ 101,521
	Estimated Fund Balance at Beginning of Year	\$ 452,584	\$ 340,907	\$ 593,776	\$ 914,820	\$ 1,223,203	\$ 1,113,869
	Fund Balance Estimated at End of Year	\$ 340,907	\$ 593,776	\$ 920,070	\$ 1,148,554	\$ 1,113,869	\$ 1,215,390

Sanitary Fund

I. Budget Overview

2013/2014 Actual	\$3,923,599
2015/2016 Budget	\$3,398,805
Change in Budgets	-13%
2013 FTEs	4.1
2014 FTEs	4.1
2015 FTEs	4.1
2016 FTEs	4.1

Expenditures by function



% of the Overall Budget



II. 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 and recycling for residential customers within the City of Camas.

III. 2014 Key Accomplishments

The staff accomplished the following goals in 2014:

- Worked on modifying routes to reduce overtime
- Successfully worked with Waste Connections to partner during the staffing shortage with a key staff member retiring earlier in the year

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The budget decrease is attributed to the retirement accrual payout in 2014 as well as the assistance costs from Waste Connections.

V. Goals and New Initiatives

The Sanitary Fund has among its goals with current resources:

- Meet customer expectations
- Implement low income/senior subsidies
- Continue work on recycle goals
- Right size fleet to support current and future needs
- Add oversight responsibility to Utility Manager
- Work with regional partners on planning and programs

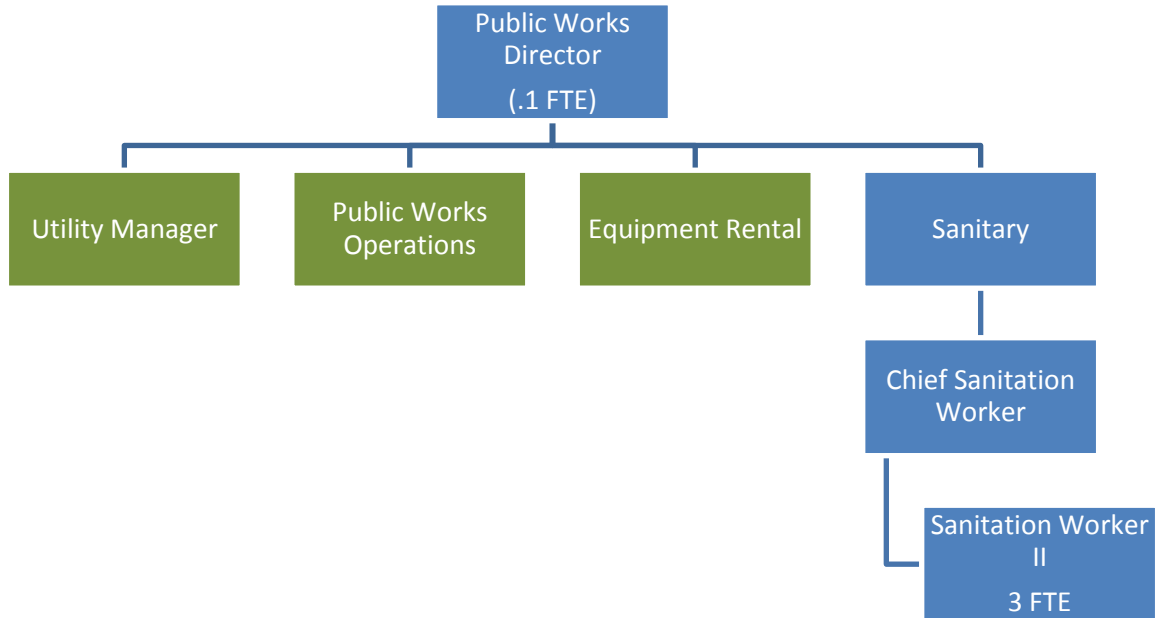
VI. Trends and Future Issues

The top issues facing the Sanitary Fund include:

- Absorbing past annexations into the collection system starting in 2018
- 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

VII. Performance Measurements
Not currently available.

VIII. Organizational Chart



IX. Department Operating Budget

422 Sanitary Fund 2015-2016 Final Revenue Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
422.00.343.700.10 Residential Garbage	\$ 1,484,136	\$ 1,257,321	\$ 1,438,267	\$ 1,519,591	\$ 1,473,557	\$ 1,510,396
422.00.343.700.20 Commercial Garbage	\$ 316,927	\$ 346,868	\$ 327,249	\$ 337,871	\$ 340,802	\$ 349,322
422.00.343.700.40 Public Auth/City Services	\$ 2,657					
422.00.343.700.50 Multi-Family Garbage	\$ 45,816	\$ 54,436	\$ 51,549	\$ 51,306	\$ 49,173	\$ 50,403
422.00.343.700.70 Rents - Containers	\$ 16,426	\$ 15,280	\$ 15,717	\$ 17,085	\$ 15,395	\$ 15,780
422.00.343.700.80 Other Garbage Revenue	\$ 127	\$ 26	\$ 166			
422.00.343.710.10 Residential Recycling	\$ 264,707	\$ 303,459	\$ 284,379	\$ 289,825	\$ 280,119	\$ 287,122
Total Charges for Services	\$ 2,130,795	\$ 1,977,390	\$ 2,117,327	\$ 2,215,677	\$ 2,159,047	\$ 2,213,023
422.00.361.110.00 Investment Earnings	\$ 1,100	\$ 1,408	\$ (3,050)	8,888	\$ 9,145	\$ 9,419
422.00.362.900.00 Misc. Revenue		\$ 1,414				
Total Misc Revenue	\$ 1,100	\$ 2,822	\$ (3,050)	\$ 8,888	\$ 9,145	\$ 9,419
Total Sanitary Revenue	\$ 2,131,895	\$ 1,980,212	\$ 2,114,277	\$ 2,224,566	\$ 2,168,192	\$ 2,222,442

City of Camas Budget | 2015-2016

422 Sanitary Fund 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Disposal							
422-00-537-500-47	Public Utility	\$ 521,989	\$ 529,036	\$ 572,955	\$ 593,389	\$ 448,928	\$ 456,110
Total Disposal		\$ 521,989	\$ 529,036	\$ 572,955	\$ 593,389	\$ 448,928	\$ 456,110
Recycling							
422-00-537-600-31	Office/Op Supplies	\$ -	\$ -			\$ 508	\$ 516
422-00-537-600-35	Small Tools And Minor Equip	\$ 26,664	\$ -		\$ 12,179	\$ 25,400	\$ 25,806
Supplies		\$ 26,664	\$ -	\$ -	\$ 12,179	\$ 25,908	\$ 26,323
422-00-537-600-41	Professional Ser	\$ 273,665	\$ 297,761	\$ 333,538	\$ 356,682	\$ 282,283	\$ 286,800
Total Recycling		\$ 300,328	\$ 297,761	\$ 333,538	\$ 368,860	\$ 308,191	\$ 313,123
ADMIN/GENERAL							
422-00-537-800-11	Reg Salaries	\$ 19,686	\$ 10,877	\$ 10,993	\$ 11,333	\$ 12,003	\$ 12,303
422-00-537-800-12	Overtime	\$ 78	\$ -				
Salaries		\$ 19,764	\$ 10,877	\$ 10,993	\$ 11,333	\$ 12,003	\$ 12,303
422-00-537-800-21	Personnel Benefits	\$ 6,511	\$ 3,062	\$ 3,257	\$ 3,412	\$ 2,493	\$ 2,717
422-00-537-800-28	OPEB Expense	\$ 10,175	\$ 6,080		\$ 2,427		
Benefits		\$ 16,686	\$ 9,142	\$ 3,257	\$ 5,839	\$ 2,493	\$ 2,717
422-00-537-700-31	Supplies	\$ 174	\$ -				
422-00-537-800-22	Uniforms/Clothing	\$ 1,765	\$ -				
422-00-537-800-31	Office And Operating Supplies	\$ (8)	\$ 53			\$ 508	\$ 516
Supplies		\$ 1,931	\$ 53	\$ -	\$ -	\$ 508	\$ 516
422-00-537-700-41	Professional Ser	\$ 14,816	\$ 8,273	\$ 8,946		\$ 12	\$ 12
422-00-537-800-41	Interfund Profess. Serv.	\$ 28,467	\$ 28,989	\$ 87,918	\$ 127,382	\$ 90,716	\$ 92,167
422-00-537-700-42	Communication	\$ 250	\$ 212	\$ 224		\$ 243	\$ 247
422-00-537-800-42	Communication	\$ 3,449	\$ 3,094	\$ 2,775	\$ 3,167	\$ 2,495	\$ 2,535
422-00-537-800-46	Insurance	\$ 7,262	\$ 5,447	\$ 14,050	\$ 14,761	\$ 14,997	\$ 15,237
422-00-537-800-48	Repairs & Maintenance	\$ 1	\$ 39				
422-00-537-700-49	Miscellaneous	\$ 125	\$ -				
422-00-537-800-49	Miscellaneous	\$ 8,536	\$ 8,731	\$ 14,665	\$ 12,058	\$ 10,195	\$ 10,359
Services		\$ 62,907	\$ 54,784	\$ 128,578	\$ 157,368	\$ 118,659	\$ 120,558
422-00-537-800-53	Extnl Taxes & Oper Assess	\$ 90,320	\$ 103,684	\$ 95,937	\$ 71,445	\$ 96,520	\$ 98,064
422-00-537-700-91	Interfund Profess. Serv.	\$ 139,495	\$ 138,288				
Total Administration		\$ 331,103	\$ 316,828	\$ 238,765	\$ 245,985	\$ 230,183	\$ 234,158

City of Camas Budget | 2015-2016

422 Sanitary Fund 2015-2016 Final Budget

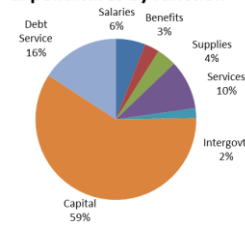
Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
REFUSE COLLECT							
422-00-537-900-11	Reg Salaries	\$ 241,964	\$ 244,064	\$ 243,124	\$ 254,994	\$ 186,585	\$ 191,250
422-00-537-900-12	Overtime	\$ 7,819	\$ 9,135	\$ 22,273	\$ 34,822	\$ 33,498	\$ 33,498
	Salaries	\$ 249,783	\$ 253,199	\$ 265,397	\$ 289,816	\$ 220,083	\$ 224,748
422-00-537-900-21	Personnel Benefits	\$ 125,616	\$ 129,024	\$ 130,542	\$ 125,014	\$ 107,228	\$ 116,879
422-00-537-900-22	Uniforms and Clothing	\$ -	\$ 1,967	\$ 1,054	\$ 1,300	\$ 2,968	\$ 3,146
	Benefits	\$ 125,616	\$ 130,990	\$ 131,596	\$ 126,314	\$ 110,196	\$ 120,025
422-00-537-900-31	Office And Operating Supplies	\$ 1,804	\$ 2,972	\$ 1,575	\$ 534	\$ 304	\$ 309
422-00-537-900-35	Small Tools And Minor Equip	\$ 14,585	\$ 15,090	\$ 16,961	\$ 22,433	\$ 20,320	\$ 20,645
	Supplies	\$ 16,389	\$ 18,063	\$ 18,536	\$ 22,967	\$ 20,624	\$ 20,954
422-00-537-900-45	Intfund Oper. Rentals & Lease	\$ 309,710	\$ 306,449	\$ 305,408	\$ 408,590	\$ 342,926	\$ 348,413
422-00-537-900-48	Interfund Repairs & Maint.	\$ 730	\$ -		\$ 1,328		
422-00-537-900-49	Miscellaneous	\$ -	\$ 32	\$ 85	\$ 70	\$ 71	\$ 72
	Services	\$ 310,440	\$ 306,481	\$ 305,493	\$ 409,988	\$ 342,997	\$ 348,485
	Total Refuse Collection	\$ 702,228	\$ 708,732	\$ 721,022	\$ 849,085	\$ 693,900	\$ 714,211
	Total Sanitary Fund	\$ 1,855,649	\$ 1,852,358	\$ 1,866,280	\$ 2,057,319	\$ 1,681,202	\$ 1,717,603
	Excess (Deficiency) of Revenues and Expenditures	\$ 276,246	\$ 127,854	\$ 247,997	\$ 167,246	\$ 486,990	\$ 504,839
	Estimated Fund Balance at Beginning of Year	\$ 906,768	\$ 630,521	\$ 758,375	\$ 987,632	\$ 1,113,853	\$ 1,600,843
	Fund Balance Estimated at End of Year	\$ 630,521	\$ 758,375	\$ 1,006,372	\$ 1,154,878	\$ 1,600,843	\$ 2,105,682

Water/Sewer Fund

I. Budget Overview

2013/2014 Actual	\$11,895,708
2015/2016 Budget	\$22,572,503
Change in Budgets	90%
2013 FTEs	18.32
2014 FTEs	19.32
2015 FTEs	20.32
2016 FTEs	20.32

Expenditures by function



% of the Overall Budget



II. 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.

III. 2014 Key Accomplishments

The staff accomplished the following goals in 2014:

- Installed headworks waterline and designed slow sands
- Initiated a fire hydrant inspection and repair program in partnership with the Fire Department
- Met all water quality requirements
- Initiated a TV inspection program of the sewer collection to system to identify possible problem areas
- Hired Utility Manager
- Improved WWTP biological health

IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The budget increase is primarily due to \$13 million in capital projects for both utilities. The City Council voted to increase rates modestly by \$4 for bimonthly for water and \$2.74 bimonthly for sewer.

V. Goals and New Initiatives

The Water-Sewer Fund has among its goals with current resources:

- Continue fire hydrant program
- Meet water quality standards and compliance requirements (Decision Packages)
- Continue radio read meter conversion (Decision Package)
- Continue TV inspection program (Decision Package)
- Meet or exceed wastewater discharge and compliance requirements (Decision Packages)
- Implementation of anticipated NPDES discharge permit (Decision Package)
- Upgrade for blower and UV at the WWTP with grant funds (Decision Package)
- Complete asset inventory for Asset Management Program (Decision Package)
- Headworks Forest Management Plan Implementation
- Water System Plan Update
- Implement slow sands project
- Hire Administrative Assistant to help with ongoing compliance work (Decision Package)

VI. Trends and Future Issues

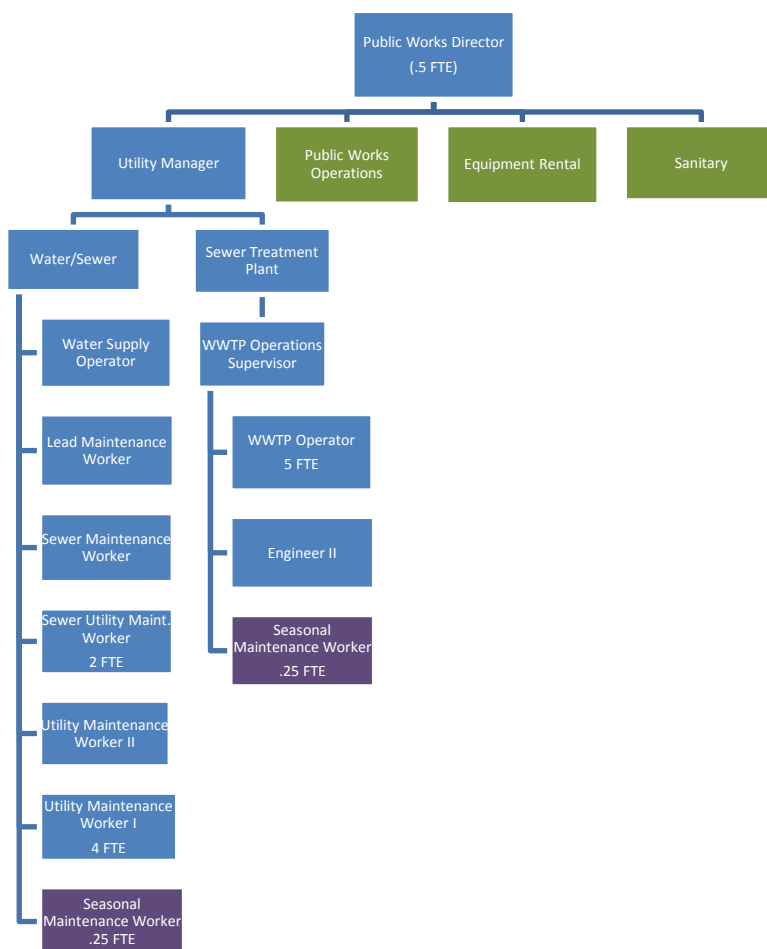
The top issues facing the Water-Sewer Fund include:

- Developing an asset management strategy
- 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 collection system based on TV results
- NUGA development

VII. Performance Measurements

Not currently available.

VIII. Organizational Chart



IX. Department Operating Budget

424 Water-Sewer Fund 2015-2016 Final Revenue Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
424.00.334.031.00 State Grant - DOE					\$ 178,000	
424.00.343.420.10 Metered Sales - Residential	\$ 1,996,751	\$ 1,826,797	\$ 1,968,156	\$ 2,070,470	\$ 1,765,632	\$ 1,853,914
424.00.343.420.20 Metered Sales - Commercial	\$ 170,495	\$ 181,090	\$ 182,230	\$ 182,890	\$ 139,405	\$ 146,376
424.00.343.420.30 Metered Sales - Industrial	\$ 848,340	\$ 893,378	\$ 880,383	\$ 976,407	\$ 954,906	\$ 1,002,652
424.00.343.420.40 Metered Sales - Irrigation	\$ 185,974	\$ 195,205	\$ 191,758	\$ 230,746	\$ 153,148	\$ 160,806
424.00.343.440.20 Public Fire Protection Charges	\$ 4,896	\$ (1,843)				
424.00.343.440.21 Private Fire Protection Charges	\$ 21,479	\$ 25,186	\$ 23,379	\$ 24,489	\$ 24,333	\$ 25,550
424.00.343.440.90 Public Author/Hydrants	\$ 10,800	\$ 12,150	\$ 10,800	\$ 10,800	\$ 10,545	\$ 10,861
424.00.343.450.00 Water Hook-up Fees	\$ 44,911	\$ 38,025	\$ 66,170	\$ 78,317	\$ 94,174	\$ 96,999
424.00.343.520.10 Flat Sewer - Residential	\$ 3,719,801	\$ 3,522,870	\$ 3,667,107	\$ 3,757,218	\$ 3,465,192	\$ 3,569,148
424.00.343.520.20 Measured Sewer Comm/Industrial	\$ 1,229,762	\$ 1,299,965	\$ 1,240,327	\$ 1,381,520	\$ 1,253,689	\$ 1,291,300
424.00.343.520.20 Measured Sewer Ind/Wafertech	\$ 1,169,379	\$ 1,357,317	\$ 1,371,624	\$ 1,454,295	\$ 1,409,811	\$ 1,452,105
424.00.343.550.00 Sewer Hook-up Fees		\$ 1,802	\$ 10,185		\$ -	\$ -
424.00.343.810.00 Turn off Fees by Owner	\$ 3,802	\$ 3,658	\$ 2,831	\$ 1,645	\$ 2,019	\$ 2,079
424.00.343.818.00 Penalties	\$ 136,173	\$ 146,561	\$ 154,422	\$ 167,510	\$ 204,570	\$ 210,707
424.00.346.500.00 Inspection Fees-Step System	\$ 9,750	\$ 7,500	\$ 10,760		\$ -	\$ -
Total Charges for Services	\$ 9,552,313	\$ 9,509,660	\$ 9,780,132	\$ 10,336,308	\$ 9,477,424	\$ 9,822,496
424.00.361.110.00 Investment Earnings	\$ 3,731	\$ 1,201	\$ 8,746	\$ 33,781	\$ 33,082	\$ 34,075
424.00.362.500.00 Space & Facilities Lease	\$ 25,432	\$ 25,179	\$ 26,400	\$ 22,546	\$ 32,574	\$ 33,551
424.00.362.900.00 Other Rent and Charges	\$ 79,413	\$ 112,069	\$ 94,914	\$ 100,196	\$ 117,959	\$ 121,498
424.00.363.000.00 Insurance Prem. & Recovery	\$ 1,820			\$ 7,453		
424.00.369.100.00 Sale of Junk or Salvage	\$ 9,413	\$ 2,254	\$ 4,505	\$ 1,025		
424.00.369.810.00 Cashier Overage & Shortage	\$ (3)	\$ 2	\$ 4	\$ 4		
424.00.369.900.00 Other Misc. Revenue	\$ 5,605	\$ 233,944	\$ 778	\$ 15,814	\$ 5,000	\$ 5,150
Total Misc Revenue	\$ 125,411	\$ 374,648	\$ 135,347	\$ 180,819	\$ 188,616	\$ 194,274
Sale of Fixed Assets				10,000		
424.00.395.100.00 Contributed Capital			\$ 250,183			
424.00.397.000.00 Operating Transfers In			\$ 1,674,456			
424.00.382.800.00 Intergovt. Loan Proceeds	\$ 56,595		\$ 1,015,830	\$ 3,175,934	\$ 10,400,000	
Total Water/Sewer Revenue	\$ 9,734,319	\$ 9,884,308	\$ 12,855,948	\$ 13,703,060	\$ 20,244,040	\$ 10,016,770

424 Water-Sewer Fund 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Excise Tax - Billings - Water							
424-00-534-100-53	Extnl Taxes & Oper Assess	\$ 160,558	\$ 171,973	\$ 196,622	\$ 223,909	\$ 211,629	\$ 215,015
Water Services							
424-00-534-810-11	WTR S.O.S. - Reg Salaries	\$ 45,026	\$ 43,853	\$ 45,724	\$ 537,571	\$ 530,104	\$ 543,357
424-00-534-820-11	WTR PUMPING - Reg Salaries	\$ 44,558	\$ 44,514	\$ 46,162			
424-00-534-830-11	Reg Salaries			\$ 47,064			
424-00-534-850-11	WTR TRANS/DISTR - Reg Salaries	\$ 157,988	\$ 166,046	\$ 162,266			
424-00-534-860-11	WTR SERVICES - Reg Salaries	\$ 49,687	\$ 49,014	\$ 51,483			
424-00-534-870-11	WTR METERS - Regular Salaries	\$ 145,388	\$ 146,011	\$ 149,342			
424-00-534-810-12	Overtime	\$ 230	\$ 197	\$ -	\$ 13,371	\$ 10,526	\$ 10,526
424-00-534-820-12	Overtime	\$ 230	\$ 197	\$ -			
424-00-534-830-12	Overtime	\$ 237	\$ 328	\$ -			
424-00-534-850-12	Overtime	\$ 6,507	\$ 9,354	\$ 7,219		\$ 1,633	\$ 1,633
424-00-534-860-12	Overtime	\$ 990	\$ 79	\$ 358			
424-00-534-870-12	Overtime	\$ 2,817	\$ 1,981	\$ 1,464			
	Salaries	\$ 453,658	\$ 461,576	\$ 511,082	\$ 550,942	\$ 542,263	\$ 555,516
424-00-534-810-21	Personnel Benefits	\$ 18,793	\$ 19,224	\$ 19,751	\$ 245,051	\$ 260,326	\$ 283,755
424-00-534-820-21	Personnel Benefits	\$ 18,787	\$ 19,456	\$ 19,873			
424-00-534-830-21	Personnel Benefits			\$ 20,319			
424-00-534-850-21	Personnel Benefits	\$ 81,820	\$ 63,542	\$ 82,130			
424-00-534-860-21	Personnel Benefits	\$ 27,114	\$ 25,744	\$ 27,815			
424-00-534-870-21	Personnel Benefits	\$ 68,326	\$ 69,235	\$ 74,802			
	Benefits	\$ 214,840	\$ 197,201	\$ 244,690	\$ 245,051	\$ 260,326	\$ 283,755
424-00-534-810-31	Office And Operating Supplies	\$ 2,735	\$ 2,755	\$ 1,098	\$ 23,491	\$ 47,538	\$ 48,299
424-00-534-820-31	Office And Operating Supplies	\$ 12,994	\$ 12,521	\$ 7,048			
424-00-534-830-31	Office And Operating Supplies	\$ 16,350	\$ 17,803	\$ 12,698	\$ 1,028	\$ 794	\$ 806
424-00-534-850-31	Office And Operating Supplies	\$ 20,811	\$ 18,277	\$ 29,277	\$ 36		
424-00-534-860-31	Office And Operating Supplies	\$ 7,646	\$ 27,695	\$ 15,357	\$ 16	\$ 17	\$ 17
424-00-534-870-31	Office And Operating Supplies	\$ 6,415	\$ 4,080	\$ 10,900			
424-00-534-810-32	Fuel Consumed	\$ 93	\$ 378	\$ 292	\$ 1,346		
424-00-534-810-35	Small Tools And Minor Equip	\$ -	\$ 138	\$ 2,223	\$ 213,669	\$ 487,405	\$ 490,884
424-00-534-820-35	Small Tools And Minor Equip	\$ 5,752	\$ 1,624	\$ 224			
424-00-534-830-35	Small Tools And Minor Equip	\$ 4,370	\$ 974	\$ 6,147		\$ 5,656	\$ 5,747
424-00-534-850-35	Small Tools And Minor Equip	\$ 3,287	\$ 3,137	\$ 1,441			
424-00-534-860-35	Small Tools and Minor Equip	\$ 272	\$ 1,577	\$ 119			
424-00-534-870-35	Small Tools And Minor Equip	\$ 68,461	\$ 79,115	\$ 100,629			
424-00-534-830-36	Supplies - Chemicals	\$ 79,018	\$ 74,863	\$ 69,244	\$ 74,659	\$ 43,800	\$ 44,501
	Supplies	\$ 228,203	\$ 244,936	\$ 256,697	\$ 314,244	\$ 585,210	\$ 590,253
424-00-534-810-41	Professional Ser	\$ 66,263	\$ 74,240	\$ 11,212	\$ 72,843	\$ 366,016	\$ 165,592
424-00-534-820-41	Professional Ser	\$ 5,204	\$ 7,722	\$ 5,227			
424-00-534-830-41	Professional Ser	\$ 22,744	\$ 22,562	\$ 22,002		\$ 1,536	\$ 1,560
424-00-534-850-41	Professional Ser	\$ 375	\$ 1,601	\$ 3,417			
424-00-534-860-41	Professional Ser	\$ 2,361	\$ 2,742	\$ 5,395			
424-00-534-870-41	Professional Services	\$ 1,380	\$ 1,141	\$ -			
424-00-534-830-42	Communication	\$ 3,001	\$ 3,460	\$ 3,049	\$ 2,951	\$ 3,056	\$ 3,105
424-00-534-820-43	Travel	\$ 20	\$ -	\$ -			
424-00-534-810-44	Advertising	\$ -	\$ 41	\$ -			

City of Camas Budget | 2015-2016

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
424-00-534-810-45	Intfund Oper. Rentals & Lease	\$ 9,322	\$ 121	\$ 5,375	\$ 190,176	\$ 157,812	\$ 160,337
424-00-534-850-45	Intfund Oper. Rentals & Lease	\$ 102,722	\$ 98,746	\$ 104,373			
424-00-534-860-45	Intfund Oper. Rentals & Lease	\$ 262	\$ 923	\$ 1,430			
424-00-534-870-45	Intfund Oper. Rentals & Leases	\$ 900	\$ 900	\$ 900			
424-00-534-830-46	Insurance	\$ 54,031	\$ 38,688	\$ 36,295	\$ 38,238	\$ 38,850	\$ 39,471
424-00-534-810-47	Public Utility	\$ 2,979	\$ 3,232	\$ 3,786	\$ 360,205	\$ 177,732	\$ 180,576
424-00-534-820-47	Public Utility	\$ 263,602	\$ 280,756	\$ 268,958		\$ 115,373	\$ 117,219
424-00-534-830-47	Public Utility	\$ 48,603	\$ 56,926	\$ 50,244		\$ 32,300	\$ 32,816
424-00-534-850-47	Public Utility	\$ 1,139	\$ 693	\$ -			
424-00-534-860-47	Public Utility	\$ -	\$ -	\$ -			
424-00-534-810-48	Repairs & Maintenance	\$ -	\$ -	\$ -		\$ 161,754	\$ 161,782
424-00-534-820-48	Repairs & Maintenance	\$ 23,825	\$ 52,410	\$ 43,925		\$ 75,000	\$ 75,000
424-00-534-830-48	Repairs & Maintenance	\$ 2,521	\$ 895	\$ 2,393			
424-00-534-850-48	Intfund Repairs & Maint.	\$ 121,234	\$ 23,762	\$ 21,785			
424-00-534-860-48	Repairs & Maintenance	\$ 335	\$ 2,004	\$ 1,499	\$ 37,881	\$ 250,000	\$ 250,000
424-00-534-870-48	Repairs & Maintenance	\$ 842	\$ -	\$ 1,864			
424-00-534-810-49	Miscellaneous	\$ 2,294	\$ 2,796	\$ 3,260	\$ 4,489	\$ 2,169	\$ 2,204
424-00-534-820-49	Miscellaneous	\$ 623	\$ -	\$ 1,943			
424-00-534-830-49	Miscellaneous	\$ 3,633	\$ 1,064	\$ 1,079		\$ 114	\$ 115
424-00-534-850-49	Miscellaneous	\$ 627	\$ 715	\$ 5,372			
424-00-534-860-49	Miscellaneous	\$ 103	\$ -	\$ 569			
424-00-534-870-49	Miscellaneous	\$ -	\$ -	\$ 78			
	Services	\$ 740,945	\$ 678,138	\$ 605,430	\$ 706,783	\$ 1,381,710	\$ 1,189,778
424-00-534-810-51	Intgovt Profess Services	\$ -	\$ 508	\$ 2,422	\$ 2,373	\$ 31,496	\$ 32,000
424-00-597-300-00	Transfer to GMA					\$ 115,000	
424-00-534-810-65	544 Pressure Zone Project				\$ 2,650,557	\$ 4,500,000	
424-00-534-810-65	Gregg Reservoir				\$ 2,017	\$ 2,300,000	\$ 300,000
424-00-534-810-65	BNSF Railroad Bridge				\$ 467,283		
	Steigerwald Prop Acquisition					\$ 54,000	\$ 54,000
	Well 6 Easement					\$ 50,000	
	Well 17					\$ 25,000	\$ 25,000
424-00-534-810-65	Waterline replacement						
424-00-534-810-65	NUGA Waterline Improvements					\$ 75,000	\$ 75,000
	Capital				\$ 3,119,857	\$ 7,004,000	\$ 454,000
	Total Water Services	\$ 1,637,647	\$ 1,582,360	\$ 1,620,321	\$ 4,939,250	\$ 9,920,005	\$ 3,105,302
Excise Tax Billings - Sewer							
424-00-535-100-53	Extnl Taxes & Oper Assess	\$ 158,763	\$ 183,785	\$ 144,870	\$ 126,233	\$ 167,640	\$ 170,322
Sewer Collection							
424-00-535-810-11	SWR COLLECTION - Reg Salaries	\$ 40,103	\$ 59,657	\$ 65,112	\$ 74,671	\$ 70,990	\$ 72,765
424-00-535-810-12	Overtime	\$ 3,908	\$ 3,249	\$ 5,566	\$ 9,969	\$ 6,283	\$ 6,283
	Salaries	\$ 44,012	\$ 62,906	\$ 70,678	\$ 84,640	\$ 77,273	\$ 79,048
424-00-535-810-21	Personnel Benefits	\$ 15,000	\$ 21,122	\$ 24,277	\$ 28,609	\$ 20,468	\$ 22,311

City of Camas Budget | 2015-2016

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
424-00-535-810-31	Office And Operating Supplies	\$ 2,949	\$ 1,769	\$ 3,156	\$ 33,155	\$ 4,237	\$ 4,305
424-00-535-860-31	Operating Supplies	\$ -	\$ 256	\$ -			
424-00-535-810-35	Small Tools And Minor Equip	\$ 310	\$ -	\$ 201		\$ 16,354	\$ 16,615
	Supplies	\$ 3,259	\$ 2,025	\$ 3,357	\$ 33,155	\$ 20,591	\$ 20,920
424-00-535-810-41	Professional Ser	\$ 2,118	\$ 20,301	\$ 39,845	\$ 87,436	\$ 20,320	\$ 20,645
424-00-535-810-42	Communication	\$ -	\$ 257	\$ -			
424-00-535-810-43	Travel	\$ 34	\$ -	\$ -			
424-00-535-810-45	Intfund Oper. Rentals & Lease	\$ -	\$ 321	\$ 29,546			
424-00-535-810-48	Repairs & Maintenance	\$ 115,724	\$ 96,848	\$ 13,273	\$ 96,375	\$ 149,246	\$ 150,754
424-00-535-860-48	Repairs & Maintenance	\$ 195	\$ -	\$ 94			
424-00-535-810-49	Miscellaneous	\$ 407	\$ 126	\$ 74	\$ 236	\$ 148	\$ 151
424-00-535-860-49	Miscellaneous	\$ -	\$ 200	\$ 177			
	Services	\$ 118,478	\$ 118,053	\$ 83,009	\$ 184,048	\$ 169,714	\$ 171,550
424-00-535-810-51	Intgovt Profess Services	\$ -	\$ 1,882				
Total Sewer Collections		\$ 180,749	\$ 205,989	\$ 181,321	\$ 330,452	\$ 288,047	\$ 293,828
Sewer Pressure Collection							
424-00-535-811-11	SWR PRESSURE COLL - Reg Salar	\$ 121,206	\$ 111,929	\$ 124,905	\$ 131,505	\$ 133,480	\$ 136,817
424-00-535-811-12	Overtime	\$ 2,408	\$ 1,151	\$ 5,045	\$ 2,499	\$ 892	\$ 892
	Salaries	\$ 123,614	\$ 113,080	\$ 129,950	\$ 134,003	\$ 134,372	\$ 137,709
424-00-535-811-21	Personnel Benefits	\$ 56,396	\$ 59,835	\$ 67,528	\$ 67,920	\$ 72,900	\$ 79,461
424-00-535-811-31	Office And Operating Supplies	\$ 19,614	\$ 27,586	\$ 36,687	\$ 45,391	\$ 27,192	\$ 27,627
424-00-535-811-35	Small Tools And Minor Equip	\$ 195	\$ 766	\$ 749		\$ 7,300	\$ 7,416
424-00-535-811-36	Chemicals	\$ 29,539	\$ 29,096	\$ 11,366	\$ 7,520	\$ 50,800	\$ 51,613
	Supplies	\$ 49,348	\$ 57,448	\$ 48,802	\$ 52,911	\$ 85,292	\$ 86,656
424-00-535-811-41	Professional Ser	\$ 1,658	\$ 3,201	\$ 2,429	\$ 5,206	\$ 2,243	\$ 2,279
424-00-535-811-42	Communication	\$ 13	\$ 263	\$ 363	\$ 352	\$ 276	\$ 280
424-00-535-811-45	Intfund Oper. Rentals & Lease	\$ 10,455	\$ 9,957	\$ 4,732	\$ 10,860	\$ 10,688	\$ 10,859
424-00-535-811-48	Intfund Repairs & Maint.	\$ 71,492	\$ 46,248	\$ 58,094	\$ 81,111	\$ 193,947	\$ 119,490
424-00-535-811-49	Miscellaneous	\$ 262	\$ 169	\$ 384	\$ 539	\$ 81	\$ 82
	Services	\$ 83,879	\$ 59,838	\$ 66,002	\$ 98,068	\$ 207,234	\$ 132,990
Total Sewer Pressure Collection		\$ 313,237	\$ 290,202	\$ 312,282	\$ 352,902	\$ 499,798	\$ 436,816
Sewer Pumping							
424-00-535-830-11	SWR PUMPING - Reg Salaries	\$ 182,121	\$ 194,799	\$ 164,533	\$ 187,465	\$ 183,457	\$ 188,043
424-00-535-830-12	Overtime	\$ 15,114	\$ 17,144	\$ 16,502	\$ 17,131	\$ 11,922	\$ 11,922
	Salaries	\$ 197,235	\$ 211,943	\$ 181,035	\$ 204,596	\$ 195,379	\$ 199,965
424-00-535-830-21	Personnel Benefits	\$ 68,271	\$ 72,407	\$ 60,788	\$ 72,257	\$ 57,957	\$ 63,173
424-00-535-830-31	Office And Operating Supplies	\$ 2,088	\$ 1,176	\$ 1,952	\$ 4,181	\$ 1,380	\$ 1,402
424-00-535-830-32	Fuel Consumed	\$ 187	\$ 2,593	\$ 420		\$ 3,957	\$ 4,021
424-00-535-830-35	Small Tools And Minor Equip	\$ 137	\$ 471	\$ 64		\$ 323	\$ 328
	Supplies	\$ 2,413	\$ 4,240	\$ 2,436	\$ 4,181	\$ 5,660	\$ 5,750

City of Camas Budget | 2015-2016

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
424-00-535-830-41	Professional Ser	\$ 15,434	\$ 17,274	\$ 16,360	\$ 38,790	\$ 13,693	\$ 13,912
424-00-535-830-42	Communication	\$ 2,607	\$ 2,643	\$ 2,647	\$ 2,718	\$ 2,209	\$ 2,244
424-00-535-830-45	Intfund Oper. Rentals & Lease	\$ 337	\$ 336	\$ 162		\$ -	\$ -
424-00-535-830-47	Public Utility	\$ 82,697	\$ 66,175	\$ 82,309	\$ 58,526	\$ 219,269	\$ 220,138
424-00-535-830-48	Repairs & Maintenance	\$ 23,824	\$ 29,096	\$ 33,091	\$ 85,093	\$ 11,979	\$ 12,171
424-00-535-830-49	Miscellaneous	\$ 100	\$ 491				
	Services	\$ 124,999	\$ 116,015	\$ 134,569	\$ 185,127	\$ 247,151	\$ 248,465
	Total Sewer Pumping	\$ 392,918	\$ 404,606	\$ 378,828	\$ 466,160	\$ 506,147	\$ 517,354

Sewer Treatment

424-00-535-850-11	SWR TREATMENT - Reg Salaries	\$ 162,008	\$ 174,535	\$ 218,875	\$ 212,015	\$ 220,192	\$ 225,697
424-00-535-850-12	Overtime	\$ 11,684	\$ 13,482	\$ 14,883	\$ 16,011	\$ 11,351	\$ 11,351
	Salaries	\$ 173,692	\$ 188,017	\$ 233,758	\$ 228,026	\$ 231,543	\$ 237,048
424-00-535-850-21	Personnel Benefits	\$ 72,446	\$ 42,219	\$ 87,999	\$ 81,876	\$ 75,157	\$ 81,921
424-00-535-850-31	Office And Operating Supplies	\$ 24,494	\$ 84,225	\$ 21,074	\$ 32,184	\$ 26,545	\$ 26,969
424-00-535-850-32	Fuel Consumed	\$ 303	\$ 405	\$ 178			
424-00-535-850-35	Small Tools And Minor Equip	\$ 13,797	\$ 7,524	\$ 15,303		\$ 126	\$ 128
424-00-535-850-36	Supplies - Chemicals	\$ 497,741	\$ 367,116	\$ 360,787	\$ 377,282	\$ 324,609	\$ 329,803
	Supplies	\$ 536,335	\$ 459,270	\$ 397,342	\$ 409,466	\$ 351,280	\$ 356,900
424-00-535-850-41	Professional Ser	\$ 89,636	\$ 81,636	\$ 139,265	\$ 111,089	\$ 176,669	\$ 154,096
424-00-535-850-42	Communication	\$ 1,219	\$ 2,015	\$ 2,413	\$ 3,303	\$ 2,945	\$ 2,992
424-00-535-850-43	Travel	\$ -	\$ 585	\$ 323			
424-00-535-850-45	Intfund Oper. Rentals & Lease	\$ 31,476	\$ 33,369	\$ 32,687	\$ 79,204	\$ 78,890	\$ 80,153
424-00-535-850-46	Insurance	\$ 66,356	\$ 59,036	\$ 119,786	\$ 126,180	\$ 128,199	\$ 130,250
424-00-535-850-47	Public Utility	\$ 164,044	\$ 174,783	\$ 167,298	\$ 195,026	\$ 152,012	\$ 154,445
424-00-535-850-48	Repairs & Maintenance	\$ 26,146	\$ 32,098	\$ 44,452	\$ 54,659	\$ 327,281	\$ 328,118
424-00-535-850-49	Miscellaneous	\$ 31,542	\$ 36,099	\$ 29,358	\$ 34,431	\$ 16,251	\$ 16,511
	Services	\$ 410,419	\$ 419,621	\$ 535,582	\$ 603,891	\$ 882,248	\$ 866,564
424-00-535-850-51	Intgovt Profess Services	\$ -	\$ 1,764	\$ 1,858			
	Total Sewer Treatment	\$ 1,192,892	\$ 1,110,890	\$ 1,256,539	\$ 1,323,259	\$ 1,540,227	\$ 1,542,433

Administration

424-00-538-100-11	ADMIN/GEN - Reg Salaries	\$ 225,751	\$ 177,315	\$ 177,460	\$ 208,588	\$ 290,789	\$ 298,309
424-00-538-170-11	CUSTOMER SERVICE - Reg Salarie	\$ 6,242	\$ -				
424-00-594-340-11	Regular Salaries	\$ 1,048	\$ -				
424-00-594-350-11	Regular Salaries	\$ 4,119	\$ 15,196				
424-00-538-100-12	Overtime	\$ 1,654	\$ 681	\$ 712	\$ 2,763	\$ 857	\$ 857
	Salaries	\$ 238,814	\$ 193,192	\$ 178,172	\$ 211,351	\$ 291,646	\$ 299,166
424-00-538-100-21	Personnel Benefits	\$ 88,077	\$ 66,427	\$ 69,501	\$ 82,684	\$ 112,012	\$ 120,805
424-00-538-170-21	Personnel Benefits	\$ 940	\$ -				
424-00-594-340-21	Benefits	\$ 402	\$ -				
424-00-594-350-21	Benefits	\$ 1,354	\$ 7,677				
424-00-538-100-28	OPEB Expense	\$ 18,315	\$ (7,503)		\$ 5,663		
	Benefits	\$ 109,088	\$ 66,601	\$ 69,501	\$ 88,346	\$ 112,012	\$ 120,805

City of Camas Budget | 2015-2016

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
424-00-538-100-31	Office And Operating Supplies	\$ 521	\$ 604	\$ 147	\$ 490	\$ 41	\$ 44
424-00-538-170-31	Office And Operating Supplies	\$ 196	\$ 1,016	\$ -			
424-00-538-100-35	Small Tools And Minor Equip	\$ -	\$ 541	\$ -	\$ 1,866		
	Supplies	\$ 717	\$ 2,161	\$ 147	\$ 2,356	\$ 41	\$ 44
424-00-538-100-41	Interfund Profess. Serv.	\$ 495,291	\$ 490,749	\$ 558,682	\$ 493,872	\$ 493,227	\$ 501,119
424-00-538-170-41	Interfund Profess. Serv.	\$ 19,055	\$ 28,147	\$ 95,285	\$ 43,612	\$ 44,273	\$ 44,982
424-00-594-350-41	Professional Services	\$ 7,350	\$ -	\$ -		\$ 27,500	\$ 2,500
424-00-538-100-42	Communication	\$ 18,290	\$ 16,955	\$ 17,323	\$ 18,562	\$ 16,275	\$ 16,535
424-00-538-170-42	Communication	\$ 550	\$ 742	\$ 784	\$ 839	\$ 2,045	\$ 2,078
424-00-538-100-43	Travel	\$ 135	\$ 20	\$ 366	\$ 1,287	\$ 20	\$ 21
424-00-538-100-45	Intfund Oper. Rentals & Lease	\$ 83,327	\$ 73,264	\$ 70,546	\$ 84,907	\$ 21,377	\$ 21,719
424-00-594-350-45	Interfund Oper Rentals	\$ 47	\$ -	\$ -			
424-00-538-100-48	Repairs & Maintenance	\$ 138	\$ -	\$ -			
424-00-538-100-49	Miscellaneous	\$ 19,801	\$ 13,403	\$ 59,770	\$ 64,524	\$ 29,184	\$ 29,651
424-00-538-170-49	Miscellaneous	\$ 15,228	\$ 15,702	\$ 22,424		\$ 7,388	\$ 7,506
	Services	\$ 659,211	\$ 638,983	\$ 825,180	\$ 707,604	\$ 641,289	\$ 626,110
424-00-538-100-51	Intgov Profess Services	\$ 1,585	\$ 1,020	\$ -	\$ -	\$ -	\$ -
424-00-597-300-00	Transfer to GMA					\$ 97,000	\$ 218,000
	Total Administration	\$ 1,009,414	\$ 901,956	\$ 1,073,000	\$ 1,009,657	\$ 1,141,988	\$ 1,264,125
Debt							
424-00-591-380-71	Go Bonds Principal	\$ 575,000	\$ 600,000	\$ 625,000	\$ 655,000	\$ 685,000	\$ 715,000
424-00-591-380-78	Principal - Loans	\$ 1,346,519	\$ 1,312,592	\$ 1,477,920	\$ 1,645,023	\$ 1,850,738	\$ 1,872,211
424-00-592-350-83	Utility Interest Expense	\$ 634,029	\$ 668,402	\$ 998,382	\$ 420,724	\$ 578,183	\$ 490,042
424-00-592-389-82	Interest on Interfund Debt	\$ 9,342	\$ -				
	Debt	\$ 2,564,891	\$ 2,580,994	\$ 3,101,302	\$ 2,720,747	\$ 3,113,921	\$ 3,077,253
Capital							
424-00-594-340-61	Land	\$ 13,063	\$ -				
424-00-594-340-63	Other Improvements	\$ -	\$ -				
424-00-594-340-64	Machinery And Equipment	\$ 871	\$ 56,937			\$ 150,000	
424-00-594-340-65	Construction Projects	\$ 161,860	\$ 115,186	\$ 1,727,691	\$ 137,775	\$ 3,600,000	
424-00-594-350-64	Machinery And Equipment	\$ -	\$ -	\$ 49,187	\$ 945,658	\$ 675,000	
424-00-594-350-65	Construction Projects	\$ 329,894	\$ 46,144	\$ 208,405			
	Capital	\$ 505,688	\$ 218,266	\$ 1,985,283	\$ 1,083,434	\$ 4,425,000	\$ -
	Total Water-Sewer Fund	\$ 8,116,755	\$ 7,651,021	\$ 10,250,368	\$ 12,576,002	\$ 21,814,401	\$ 10,622,448
	Excess (Deficiency) of Revenues and Expenditures	\$ 1,617,564	\$ 2,233,287	\$ 2,605,580	\$ 1,127,058	\$ (1,570,361)	\$ (605,678)
	Estimated Fund Balance at Beginning of Year	\$ 1,794,432	\$ 176,868	\$ 2,410,155	\$ 5,609,054	\$ 3,876,529	\$ 2,306,168
	Fund Balance Estimated at End of Year	\$ 176,868	\$ 2,410,155	\$ 5,015,735	\$ 6,736,112	\$ 2,306,168	\$ 1,700,490

City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Debt							
Debt							
424-00-591-380-71	Go Bonds Principal	575,000	600,000	625,000	655,000	685,000	715,000
424-00-591-380-78	Principal - Loans	1,346,519	1,312,592	1,477,920	1,645,023	1,850,738	1,872,211
424-00-592-350-83	Utility Interest Expense	634,029	668,402	998,382	420,724	578,183	490,042
424-00-592-389-82	Interest on Interfund Debt	9,342	0				
	Debt	2,564,891	2,580,994	3,101,302	2,720,747	3,113,921	3,077,253
Capital							
Capital							
424-00-594-340-61	Land	13,063	0				
424-00-594-340-63	Other Improvements	0	0				
424-00-594-340-64	Machinery And Equipment	871	56,937			150,000	
424-00-594-340-65	Construction Projects	161,860	115,186	1,727,691	137,775	3,600,000	
424-00-594-350-64	Machinery And Equipment	0	0	49,187	925,821	675,000	
424-00-594-350-65	Construction Projects	329,894	46,144	208,405			
	Capital	505,688	218,266	1,985,283	1,063,596	4,425,000	0
Total Water-Sewer Fund		8,116,755	7,651,021	10,250,368	12,522,870	21,814,401	10,622,448
Excess (Deficiency) of Revenues and Expenditures		1,617,564	2,233,287	2,605,580	(186,145)	(1,570,361)	(605,678)
Estimated Fund Balance at Beginning of Year		1,794,432	176,868	2,410,155	5,015,735	3,876,529	2,306,168
Fund Balance Estimated at End of Year		176,868	2,410,155	5,015,735	4,829,590	2,306,168	1,700,490

432 Water-Sewer Capital Reserve Fund 2015-2015 Final Revenue Budget

	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Budget	Budget
Water SDC Fees	\$ 398,047	\$ 206,021	\$ 389,416	\$ 710,256	784,756	813,792
Sewer SDC Fees	\$ 267,717	\$ 145,488	\$ 227,910	\$ 479,241	610,465	633,053
Charges for Services	\$ 665,764	\$ 351,509	\$ 617,326	\$ 1,189,497	\$ 1,395,221	\$ 1,446,844
432.00.361.110.00 Investment Interest	\$ 662	\$ 1,722	\$ 592	\$ 16,970	12,480	12,854
Total W/S Cap Res Revenues	\$ 666,426	\$ 353,231	\$ 617,918	\$ 1,206,466	\$ 1,407,701	\$ 1,459,698

Water-Sewer Capital Reserve 2015-2016 Final Budget

Account	Description	2011	2012	2013	2014	2015	2016
		Actual	Actual	Actual	Actual	Budget	Budget
432.00.597.100.25	Transfers Out-WWTP	\$ 983	\$ -	\$ 827,636	\$ -	\$ -	\$ -
432.00.597.100.24	Transfers Out- W/S				\$ 291,159	\$ -	\$ -
	Transfers	\$ 983	\$ -	\$ 827,636	\$ 291,159	\$ -	\$ -
	Total Water-Capital Res Fund	\$ 983	\$ -	\$ 827,636	\$ 291,159	\$ -	\$ -

Excess (Deficiency) of Revenues and Expenditures

	\$ 665,443	\$ 353,231	\$ (209,718)	\$ 915,307	\$ 1,407,701	\$ 1,459,698
Estimated Fund Balance at Beginning of Year	\$ 40,217	\$ 705,660	\$ 1,058,891	\$ 849,173	\$ 2,265,886	\$ 3,673,587
Fund Balance Estimated at End of Year	\$ 705,660	\$ 1,058,891	\$ 849,173	\$ 1,764,479	\$ 3,673,587	\$ 5,133,285

435 Water-Sewer Bond Reserve Fund 2015-2020 Revenue Budget Forecast

	2011	2012	2013	2014	2015	2016
	Actual	Actual	Actual	Actual	Budget	Budget
435.00.361.110.00 Investment Interest	\$ 11,176	\$ (1,923)	\$ 1,366	\$ 1,358	\$ 1,000	\$ 1,000
435.00.397.000.00 Transfer In			\$ 75,027			
Total W/S Bond Res Revenues	\$ 11,176	\$ (1,923)	\$ 76,393	\$ 1,358	\$ 1,000	\$ 1,000

Water-Sewer Bond Reserve 2015-2016 Final Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
435.00.597.000.00	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Water-Capital Res Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Excess (Deficiency) of Revenues and Expenditures	\$ 11,176	\$ (1,923)	\$ 76,393	\$ 1,358	\$ 1,000	\$ 1,000
	Estimated Fund Balance at Beginning of Year	\$ 827,219	\$ 838,395	\$ 836,472	\$ 912,865	\$ 904,846	\$ 905,846
	Fund Balance Estimated at End of Year	\$ 838,395	\$ 836,472	\$ 912,865	\$ 914,224	\$ 905,846	\$ 906,846

City of
Camas
Budget

2015-
2016

The City currently has one internal service fund for Equipment Rentals and one pension fund for Firemen's Pension.

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.

The Firemen'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.

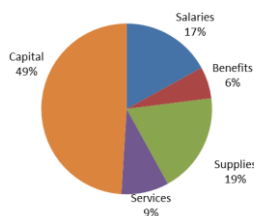
**Internal
Service Fund
And
Pension Fund**

Equipment Rental Fund

I. Budget Overview

2013/2014 Actual	\$2,497,161
2015/2016 Budget	\$ 3,067,734
Change in Budgets	23%
2013 FTEs	4.1
2014 FTEs	4.1
2015 FTEs	4.1
2016 FTEs	4.1

Expenditures by function



% of the Overall Budget



II. Purpose

Operates and maintains the City's equipment rental fleet including vehicle replacement. The Equipment Rental Fund owns, operates, and maintains city repair and storage shops.

III. 2014 Key Accomplishments

The City accomplished the following goals in 2014:

- Replaced a number of vehicles and pieces of equipment to maintain a safe and efficient fleet
- Worked toward a development of a standard operation policy

IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The 2015-2016 Budget provides significant investment in replacement vehicles to upgrade fleet.

V. Goals and New Initiatives

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

- Right size the fleet
- Research and implement where practical new fuel alternatives
- Cost benefit analysis for funding replacements
- Implement asset management program and system tracking
- Select new sanitation fleet direction

VI. Trends and Future Issues

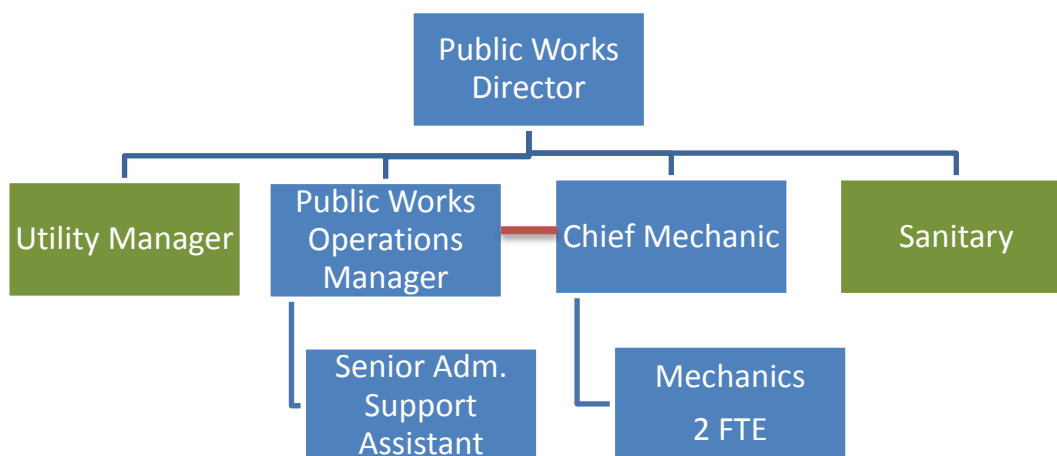
The top issues facing the Equipment Rental Fund are:

- 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

VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

523 Equipment Reserve Fund 2015-2016 Revenue Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
523-00-339-280-10 ARRA Dept of Energy Grant	\$ -	\$ 39,964				
523-00-348-100-00 Intfund Equip/Veh Rentals	\$ 1,025,879	\$ 1,029,713	\$ 1,026,633	1,548,462	\$ 1,524,058	\$ 1,626,170
523-00-348-300-00 Veh/Equip Repair Chgs	\$ 530	\$ -	\$ 2,757		\$ -	\$ -
523-00-348-400-00 Int'Fund Space & Faciil. Renta	\$ 225,531	\$ 221,585	\$ 210,918	231,848	\$ 247,382	\$ 263,957
Charges for Services	\$ 1,251,941	\$ 1,251,298	\$ 1,240,308	1,780,310	1,771,440	1,890,127
523-00-361-110-00 Investment Interest	\$ 2,036	\$ 2,037	\$ 1,069	10,844	\$ 10,664	\$ 11,378
523-00-369-100-00 Sale Of Junk Or Salvage	\$ -	\$ -	\$ 341	200		
523-00-369-900-00 Miscellaneous	\$ 1,300	\$ 12,553	\$ 2,038	1,014	\$ 1,443	\$ 1,539
Miscellaneous	\$ 3,336	\$ 14,591	\$ 3,448	12,058	12,106	12,917
523-00-372-000-00 Insurance Recoveries	\$ -	\$ 4,998	\$ 275	14,875		
523-00-395-100-00 Proceeds From Sales Of Fixed A	\$ 51,854	\$ 37,000	\$ 23,000	15,371		
523-00-395-400-00 Gain/Loss Sale Of Assets	\$ (35,300)	\$ (51,651)				
Total Equipment Rental Revenue	\$ 1,271,831	\$ 1,296,199	\$ 1,267,031	1,822,615	1,783,546	1,903,044

523 Equipment Rental Fund 2015-2016 Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
MTC of Equipment							
523-00-548-650-11	MTC OF EQUIP - Reg Salaries	\$ 173,452	\$ 172,579	\$ 176,555	\$ 188,783	\$ 184,977	\$ 189,601
523-00-548-650-12	Overtime	\$ -	\$ -	\$ 18			
	Salaries	\$ 173,452	\$ 172,579	\$ 176,573	\$ 188,783	\$ 184,977	\$ 189,601
523-00-548-650-21	Personnel Benefits	\$ 63,261	\$ 80,899	\$ 62,205	\$ 62,361	\$ 63,155	\$ 68,839
523-00-548-650-31	Office And Operating Supplies	\$ 68,869	\$ 82,115	\$ 70,396	\$ 76,895	\$ 74,550	\$ 75,743
523-00-548-650-32	Fuel Consumed	\$ 32	\$ 79	\$ 24			
523-00-548-650-35	Small Tools And Minor Equip	\$ 342	\$ 559	\$ 90			
	Supplies	\$ 69,243	\$ 82,753	\$ 70,510	\$ 76,895	\$ 74,550	\$ 75,743
523-00-548-650-41	Interfund Profess. Serv.	\$ 1,766	\$ 1,378	\$ 1,125	\$ 2,445	\$ 1,640	\$ 1,666
523-00-548-650-45	Operating Rentals And Leases	\$ 15	\$ 296	\$ -			
523-00-548-650-48	Repairs & Maintenance	\$ 14,392	\$ 26,239	\$ 54,015	\$ 60,401	\$ 51,436	\$ 52,259
523-00-548-650-49	Miscellaneous	\$ 1,899	\$ 586	\$ 644			
	Services	\$ 18,072	\$ 28,499	\$ 55,784	\$ 62,846	\$ 53,076	\$ 53,925
	Total MTC of Equipment	\$ 324,029	\$ 364,730	\$ 365,072	\$ 390,884	\$ 375,758	\$ 388,108
Building							
523-00-548-680-11	BUILDING - Reg Salaries	\$ 2,202	\$ 2,978	\$ 1,711			
523-00-548-680-12	Overtime	\$ -	\$ 150				
	Salaries	\$ 2,202	\$ 3,128	\$ 1,711	\$ -	\$ -	\$ -
523-00-548-680-21	Personnel Benefits	\$ 868	\$ 1,198	\$ 758			
523-00-548-680-31	Office And Operating Supplies	\$ 10,634	\$ 9,671	\$ 15,227	\$ 21,571	\$ 20,222	\$ 20,546
523-00-548-680-32	Fuel Consumed	\$ 8,038	\$ 26				
523-00-548-680-35	Small Tools And Minor Equip	\$ 80	\$ 147				
	Supplies	\$ 18,753	\$ 9,844	\$ 15,227	\$ 21,571	\$ 20,222	\$ 20,546
523-00-548-680-41	Interfund Profess. Serv.	\$ 34,170	\$ 26,105	\$ 13,571	\$ 14,587	\$ 11,050	\$ 11,227
523-00-548-680-42	Communication	\$ 3,751	\$ 3,738	\$ 3,885	\$ 4,007	\$ 3,610	\$ 3,668
523-00-548-680-45	Operating Rentals And Leases	\$ 5,707	\$ 6,505	\$ 7,335	\$ 2,467	\$ 2,498	\$ 2,538
523-00-548-680-46	Insurance	\$ 9,383	\$ 9,380	\$ 5,914	\$ 6,162	\$ 6,260	\$ 6,360
523-00-548-680-47	Public Utility	\$ 25,974	\$ 25,448	\$ 23,714	\$ 25,367	\$ 22,156	\$ 22,510
523-00-548-680-48	Repairs & Maintenance	\$ 5,159	\$ 6,896	\$ 5,345	\$ 12,261	\$ 9,310	\$ 9,459
523-00-548-680-49	Miscellaneous	\$ 181	\$ 224	\$ 510	\$ 358		
	Services	\$ 84,325	\$ 78,295	\$ 60,274	\$ 65,209	\$ 54,884	\$ 55,762
	Total Building	\$ 106,148	\$ 92,465	\$ 77,970	\$ 86,780	\$ 75,106	\$ 76,308

City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Gas							
523-00-548-681-31	GAS - Office/Operating Supplie	\$ 1,004	\$ 3,523	\$ 1,835	\$ 16,599	\$ 21,985	\$ 22,337
523-00-548-681-32	Fuel Consumed	\$ 149,314	\$ 157,344	\$ 159,416	\$ 146,091	\$ 131,229	\$ 134,345
Total Gas		\$ 150,318	\$ 160,867	\$ 161,251	\$ 162,690	\$ 153,215	\$ 156,682
Diesel							
523-00-548-682-31	DIESEL - Office/Operating Supp	\$ -	\$ -	\$ 495		\$ 9,358	\$ 9,508
523-00-548-682-32	Fuel Consumed	\$ 96,698	\$ 101,042	\$ 89,702	\$ 81,094	\$ 65,989	\$ 67,045
Total Diesel		\$ 96,698	\$ 101,042	\$ 90,197	\$ 81,094	\$ 75,348	\$ 76,553
Lube							
523-00-548-683-31	LUBE OIL - Office/Operating Su	\$ 8,283	\$ 6,050	\$ 5,504	\$ 6,543	\$ 2,409	\$ 2,447
523-00-548-683-41	Professional Services	\$ 233	\$ 371				
Total Lube		\$ 8,516	\$ 6,421	\$ 5,504	\$ 6,543	\$ 2,409	\$ 2,447
Tires							
523-00-548-684-31	TIRES - Office/Operating Suppl	\$ 21,544	\$ 19,986	\$ 33,619	\$ 26,554	\$ 20,842	\$ 21,176
523-00-548-684-48	Repair and Maintenance	\$ 1,328	\$ 4,826	\$ 6,297	\$ 4,660	\$ 6,312	\$ 6,413
523-00-548-684-49	Miscellaneous	\$ 354	\$ 327	\$ 674	\$ 1,825	\$ 480	\$ 487
Services		\$ 1,682	\$ 5,153	\$ 6,971	\$ 6,485	\$ 6,792	\$ 6,901
Total Tires		\$ 23,226	\$ 25,139	\$ 40,590	\$ 33,039	\$ 27,634	\$ 28,076
523-00-548-685-31	BATTERY - Office/Operating Sup	\$ 2,387	\$ 2,045	\$ 1,496	\$ 1,443	\$ 1,115	\$ 1,132
523-00-548-686-46	Insurance	\$ 12,052	\$ 12,149	\$ 8,394	\$ 8,561	\$ 8,698	\$ 8,837
Administration							
523-00-548-690-11	ADMIN/GEN - Reg Salaries	\$ 65,493	\$ 69,078	\$ 71,695	\$ 81,665	\$ 97,116	\$ 99,544
523-00-548-689-11	SHOP - Regular Salaries	\$ 12,325	\$ 12,758	\$ 15,002	\$ 14,944	\$ 22,160	\$ 22,714
523-00-548-690-12	Overtime	\$ 36	\$ 142	\$ 180	\$ 236	\$ 172	\$ 172
Salaries		\$ 77,854	\$ 81,978	\$ 86,877	\$ 96,845	\$ 119,448	\$ 122,430
523-00-548-690-21	Personnel Benefits	\$ 39,165	\$ 35,601	\$ 37,505	\$ 38,131	\$ 40,078	\$ 43,685
523-00-548-689-21	Personnel Benefits	\$ 4,501	\$ 4,852	\$ 5,498	\$ 5,349	\$ 5,265	\$ 5,739
523-00-548-690-28	OPEB Expense	\$ (2,035)	\$ 2,027		\$ 809		
Benefits		\$ 41,631	\$ 42,480	\$ 43,003	\$ 44,289	\$ 45,343	\$ 49,424
523-00-548-690-31	Office And Operating Supplies	\$ -	\$ 211	\$ -		\$ -	\$ -
523-00-548-689-31	SHOP - Office & Operating Supp	\$ 763	\$ 2,760	\$ 6,543	\$ 6,976	\$ 6,401	\$ 6,503
523-00-548-689-35	Small Tools And Minor Equip	\$ 114	\$ 97	\$ 1,173	\$ 1,424	\$ 2,032	\$ 2,065
Supplies		\$ 877	\$ 3,068	\$ 7,716	\$ 8,400	\$ 8,433	\$ 8,568
523-00-548-690-41	Interfund Professional Service	\$ 8,209	\$ 9,062	\$ 49,324	\$ 57,792	\$ 30,794	\$ 31,287
523-00-548-689-41	Professional Ser	\$ -	\$ 1,574	\$ -			
523-00-548-690-42	Communication	\$ 1,377	\$ 1,384	\$ 1,457	\$ 1,654	\$ 1,620	\$ 1,645
523-00-548-690-43	Travel	\$ -	\$ 9	\$ 15	\$ 15	\$ 1,016	\$ 1,032
523-00-548-689-48	Repairs & Maintenance	\$ -	\$ -	\$ 217	\$ 1,218	\$ 2,032	\$ 2,065
523-00-548-690-49	Miscellaneous	\$ 816	\$ 834	\$ 732	\$ 2,125	\$ 1,984	\$ 2,016
523-00-548-689-49	Miscellaneous	\$ 1,931	\$ 1,889	\$ 1,349		\$ 604	\$ 613
Services		\$ 12,334	\$ 14,751	\$ 53,094	\$ 62,803	\$ 38,049	\$ 38,658
Total Administration		\$ 132,696	\$ 142,277	\$ 190,690	\$ 212,338	\$ 211,273	\$ 219,079

City of Camas Budget | 2015-2016

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Debt							
523-00-591-480-78	Principal Payments	\$ 59,470	\$ -				
523-00-592-480-83	Interest Payments	\$ 1,553	\$ -				
	Debt	\$ 61,024	\$ -	\$ -	\$ -	\$ -	\$ -
Capital							
523-00-594-480-62	Buildings & Structures	\$ -	\$ 9,994		\$ 25,656		
523-00-594-480-63	Other Improvements	\$ -	\$ 40,440				
523-00-594-480-64	Machinery And Equipment	\$ 295,801	\$ 485,027	\$ 190,085	\$ 356,882	\$ 893,100	\$ 286,853
	Capital	\$ 295,801	\$ 535,461	\$ 190,085	\$ 382,538	\$ 893,100	\$ 286,853
Total Equipment Rental Exp.		\$ 1,212,894	\$ 1,442,595	\$ 1,131,249	\$ 1,365,912	\$ 1,823,655	\$ 1,244,078
Excess (Deficiency) of Revenues and Expenditures		\$ 58,937	\$ (146,396)	\$ 135,782	\$ 331,227	\$ (40,109)	\$ 658,966
Estimated Fund Balance at Beginning of Year		\$ 1,248,788	\$ 1,189,852	\$ 1,043,455	\$ 1,179,237	\$ 1,702,166	\$ 1,662,057
Fund Balance Estimated at End of Year		\$ 1,189,852	\$ 1,043,455	\$ 1,179,237	\$ 1,510,464	\$ 1,662,057	\$ 2,321,023

Firemen's Pension Fund

The Firemen'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.

611 Firemen's Pension Fund 2015-2016 Final Revenue Budget

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
611.00.361.110.00 Investment Interest	\$ 23,022	\$ 17,215	\$ 4,184	\$ 19,941	\$ 17,184	\$ 18,335
611.00.369.700.00 Employer Contributions	\$ 34,521	\$ 32,866	\$ 38,286		\$ 40,245	\$ 41,453
Total Firemen's Pension Revenues	\$ 57,543	\$ 50,082	\$ 42,470	\$ 19,941	\$ 57,429	\$ 59,788

611 Firemen's Pension 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
611.00.522.200.29	Pension and Disability	\$ 17,361	\$ 15,380	\$ 11,535	\$ 14,692	\$ 15,522	\$ 16,919
	Benefits	\$ 17,361	\$ 15,380	\$ 11,535	\$ 14,692	\$ 15,522	\$ 16,919
	Total Firemen's Pension Fund	\$ 17,361	\$ 15,380	\$ 11,535	\$ 14,692	\$ 15,522	\$ 16,919
	Excess (Deficiency) of Revenues and Expenditures	\$ 40,182	\$ 34,702	\$ 30,935	\$ 3,766	\$ 41,907	\$ 42,869
	Estimated Fund Balance at Beginning of Year	\$ 2,430,811	\$ 2,470,993	\$ 2,505,695	\$ 2,536,630	\$ 2,578,901	\$ 2,620,808
	Fund Balance Estimated at End of Year	\$ 2,470,993	\$ 2,505,695	\$ 2,536,630	\$ 2,540,396	\$ 2,620,808	\$ 2,663,677



City of Camas Budget

2015- 2016

This section explains how the City of Camas is organized and operates. It contains a list of City officials, Boards and Commissions, the form of government and basic background. This section of the 2015-2016 Budget has a number of statistical tables as well as the Budget Ordinances, Glossary of Budget Terms, and the City's Financial Policies. This background information provides the context in which the 2015-2016 Budget was derived.

III. Supplemental Information

Section 1 – Form of Government

Form of Government and Organization

The City of Camas was incorporated on June 2, 1906 and operates under the laws of the State of Washington applicable to a Non-Charter Code City with a Mayor-Council form of government. The Mayor and City Administrator manage the City. The City Council is presided over by the Mayor who is elected every four years. Council members are elected by the citizens of the City by ward and serve four-year terms as part-time elected officials acting in a legislative capacity. The Council holds regular meetings twice a month and special meetings as needed. All meetings are open to the public as provided by law and agenda items are prepared in advance. The City Administrator is appointed by the Mayor and approved by a majority of the City Council. This official heads the administrative branch of city government and directs all city operations, projects and programs.

Elected Officials

Term Expires

Scott Higgins, Mayor	December 31, 2015
Tim Hazen, Council Member Ward 1	December 31, 2015
Melissa Smith, Council Member Ward 1	December 31, 2017
Linda Dietzman, Council Member Ward 2	December 31, 2015
Steve Hogan, Council Member Ward 2	December 31, 2017
Greg Anderson, Council Member Ward 3	December 31, 2015
Shannon Turk, Council Member Ward 3	December 31, 2017
Don Chaney, Council Member At Large	December 31, 2015

City Staff

Pete Capell, City Administrator
 Cathy Huber Nickerson, Finance Director
 Jennifer Gorsuch, Administrative Services Director
 Mitch Lackey, Police Chief
 Phil Bourquin, Community Development Director
 Eric Levison, Public Works Director
 Nick Swinhart, Fire Chief
 David Zavortink, Library Director

City of Camas Mission Statement

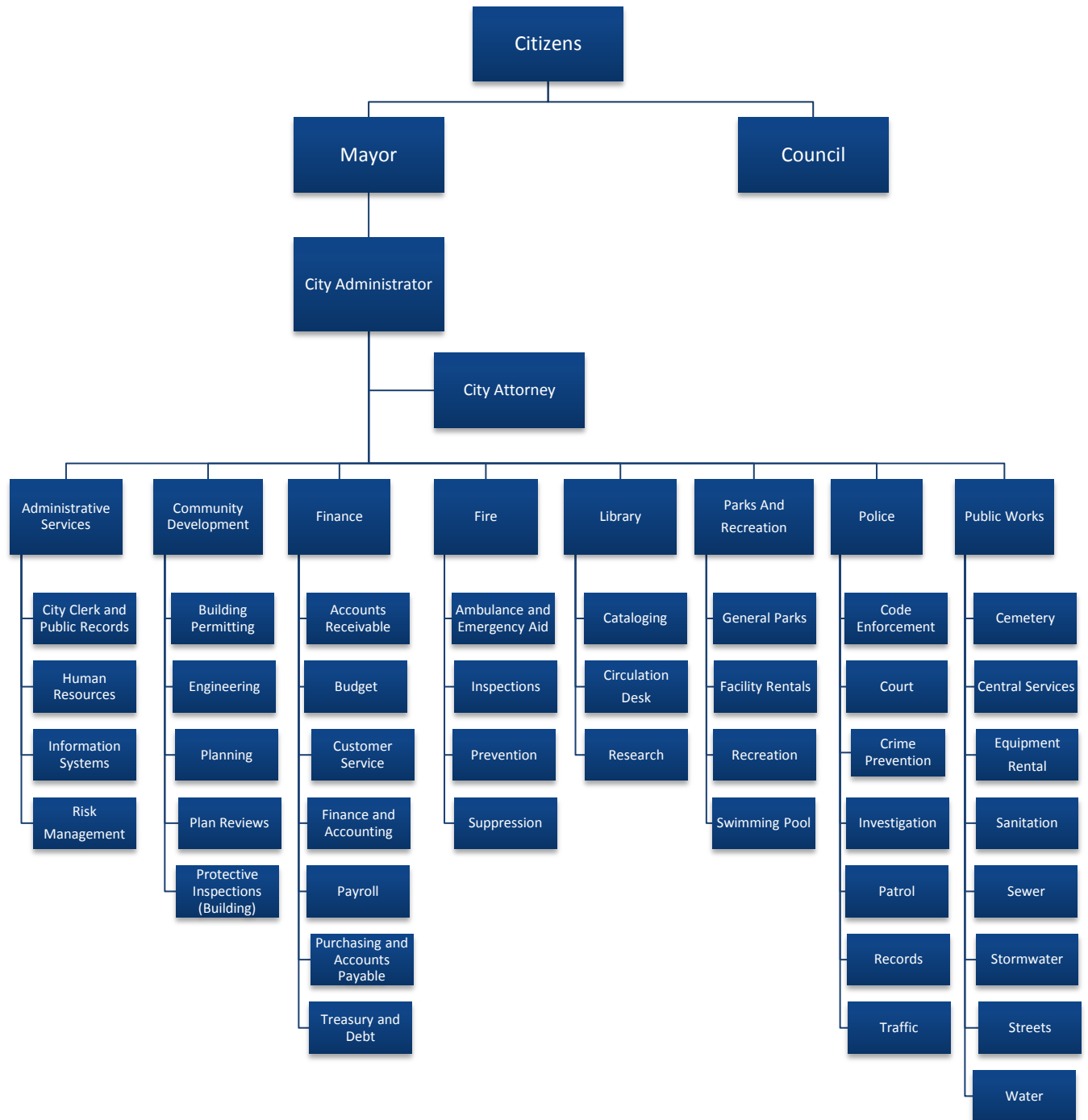
The City of Camas commits to preserving its heritage, sustaining and enhancing a high quality of life for all its citizens and developing the community to meet the challenges of the future.

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.

Boards, Commissions and Committees

Board of Adjustment
Civil Service Board
Design Review Committee
Finance Committee
Library Trustee Board
Lodging Tax Advisory Committee
Park and Recreation Board
Parking Advisory Commission
Planning Commission
Salary Commission

City of Camas Organization Chart



City of Camas Budget | 2015-2016

City of Camas Employee Positions

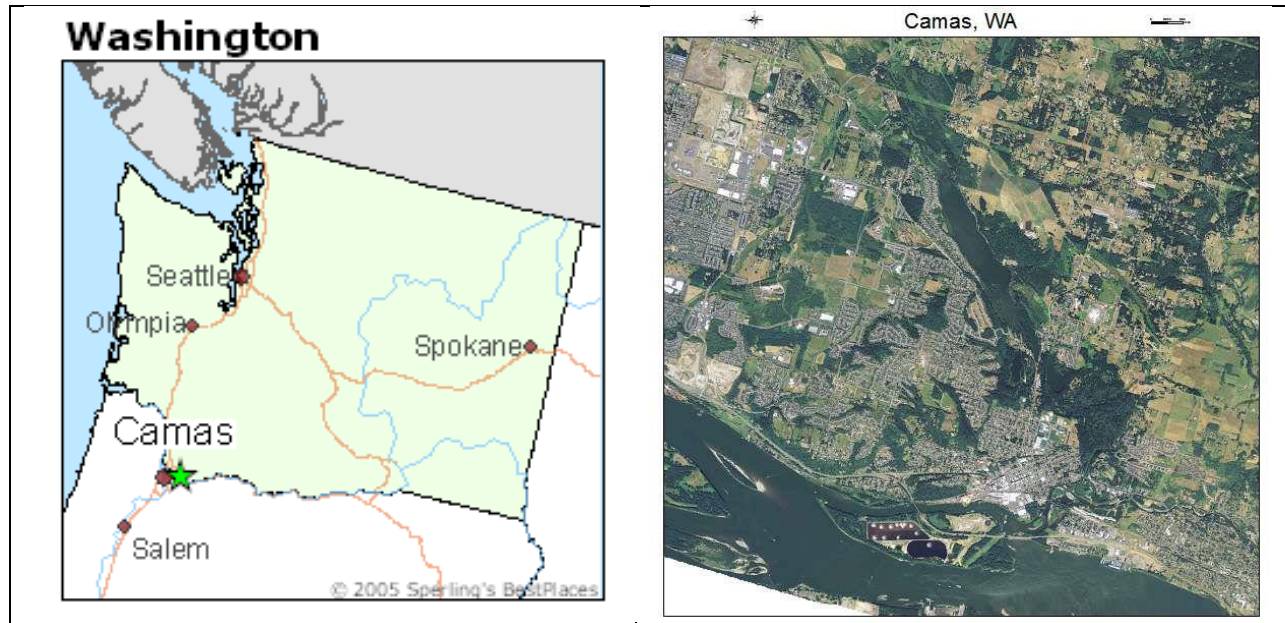
Position	Department	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	% Change
Executive		2.0	2.0	2.0	2.4	2.4	2.4	0%
City Administrator	Executive	1.0	1.0	1.0	1.0	1.0	1.0	
Administrative Support Assistant II	Exec./Adm. Srv./Legislative	1.0	1.0	1.0	0.7	0.7	0.7	
Administrative Assistant	Exec./Adm. Srv./Legislative				0.7	0.7	0.7	
Judicial					1.0	1.0	1.0	0%
Lead Court Clerk	Court				1.0	1.0	1.0	
Administrative Services*		5.0	4.0	4.0	5.6	6.6	6.6	18%
Administrative Services Director*	Adm Srv./HR	1.0	1.0	1.0	1.0	1.0	1.0	
Excutive Assistant	Administrative Services				1.0	1.0	1.0	
Administrative Support Assistant II					0.3	0.3	0.3	
Administrative Assistant					0.3	0.3	0.3	
Information Services Division Manager	Information Services Div.	1.0	1.0	1.0	1.0	1.0	1.0	
Network Analyst/Programmer	Information Services Div.					1.0	1.0	
Information Systems Analyst	Information Services Div.	1.0	1.0	1.0	1.0	1.0	1.0	
Info. Services Technician	Information Services Div.	1.0	1.0	1.0	1.0	1.0	1.0	
GIS Coordinator	Information Services Div.	1.0	0.0	0.0	0.0	0.0	0.0	
Finance		7.8	7.8	7.8	9.0	9.0	9.0	0%
Finance Director	Finance	1.0	1.0	1.0	1.0	1.0	1.0	
Accounting Manager	Finance	1.0	1.0	1.0	1.0	1.0	1.0	
Accountant	Finance				1.0	1.0	1.0	
Accounting Assistant	Finance	1.0	1.0	1.0	1.0	1.0	1.0	
Financial Assistants II	Finance	4.8	4.8	4.8	5.0	5.0	5.0	
Police		31.4	31.5	31.5	31.5	32.5	32.5	3%
Police Chief	Police	1.0	1.0	1.0	1.0	1.0	1.0	
Police Captain	Police	1.0	1.0	1.0	1.0	1.0	1.0	
Patrol Sergeant	Police	4.0	4.0	4.0	4.0	4.0	4.0	
Detective Sergeant	Police	1.0	1.0	1.0	1.0	1.0	1.0	
Administrative Sergeant	Police	1.0	1.0	1.0	1.0	1.0	1.0	
Patrol Officers	Police	14.0	14.0	15.0	15.0	16.0	16.0	
Detectives	Police	2.0	2.0	2.0	2.0	2.0	2.0	
School Resource Officer	Police	1.0	1.0	1.0	1.0	1.0	1.0	
Code Enforcement Officer	Police	1.0	1.0	1.0	1.0	1.0	1.0	
Court Security Officer	Police	0.5	0.6	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	
Social Services Specialist	Police	1.0	1.0					
Lead Police Records Clerk	Police	1.0	1.0	1.0	1.0	1.0	1.0	
Police Records Clerk Dispatcher II	Police	1.7	1.7	1.7	1.7	1.7	1.7	
Consolidated Fire/EMS		41.0	41.0	44.0	53.0	54.0	54.0	2%
Fire Chief	Fire/EMS	1.0	1.0	1.0	1.0	1.0	1.0	
Sr. Adm. Support Assistant	Fire/EMS	1.0	1.0	1.0	1.0	2.0	2.0	
Division Chief	Fire/EMS	1.0	1.0	1.0	2.0	2.0	2.0	
Battalion Chief	Fire/EMS	3.0	3.0	3.0	3.0	3.0	3.0	
Fire Captain	Fire	7.0	7.0	7.0	11.0	11.0	11.0	
Firefighter/Paramedics	Fire/EMS	18.0	18.0	20.0	19.0	19.0	19.0	
Firefighter	Fire	9.0	9.0	10.0	15.0	15.0	15.0	
Deputy Fire Marshal	Fire	1.0	1.0	1.0	1.0	1.0	1.0	
Library		15.1	14.4	14.8	14.3	14.3	14.3	0%
Library Director	Library	1.0	1.0	1.0	1.0	1.0	1.0	
Assistant Library Director	Library	1.0	1.0	1.0	1.0	1.0	1.0	
Library Circulation Services Specialist	Library			1.0	1.0	1.0	1.0	
Senior Library Associate	Library	0.8	0.8					
Library Associate	Library	4.0	3.0	6.0	6.0	6.0	6.0	
Administrative Support Assistant II	Library	0.8	0.8	1.0	1.0	1.0	1.0	
Library Assistant	Library	3.0	3.0					
Youth Services Librarian	Library	1.0	1.0	1.0	1.0	1.0	1.0	
Library Pages	Library	3.5	3.5	3.5	3.0	3.0	3.0	
Library Substitutes	Library		0.3	0.3	0.3	0.3	0.3	

City of Camas Employee Positions

Position	Department	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget	% Change
Community Development		19.8	19.8	18.8	18.8	19.8	19.8	5%
Community Development Director	Adm/Eng./Plan./Bldg.	1.0	1.0	1.0	1.0	1.0	1.0	
Administrative Assistant	Comm. Develop. Adm.	1.0	1.0	1.0				
Senior Administrative Support Assistant	Comm. Develop. Adm.	1.0	1.0	1.0	1.0	1.0	1.0	
Administrative Support Assistant II	Comm. Develop. Adm.	2.0	2.0	1.0	1.0	1.0	1.0	
Engineering Manager	Engineering	1.0	1.0	1.0	1.0	1.0	1.0	
Project Manager	Engineering	1.0	1.0	2.0	2.0	2.0	2.0	
Engineer III	Engineering	2.0	2.0	1.0	1.0	1.0	1.0	
Engineer I	Engineering	1.0	1.0	1.0	1.0	1.0	1.0	
Senior Engineering Technician	Engineering	1.0	1.0	1.0	1.0	1.0	1.0	
Engineering Technician	Engineering	2.0	2.0	2.0	2.0	2.0	2.0	
Planning Manager	Planning				1.0	1.0	1.0	
Senior Planner	Planning			1.0	1.0	1.0	1.0	
Planner II	Planning	1.0	1.0					
Planner I	Planning	0.8	0.8	0.8	0.8	0.8	0.8	
Permit Technician	Planning	1.0	1.0	1.0	1.0	1.0	1.0	
Building Official	Building	1.0	1.0	1.0	1.0			
Building Division Manager/Bldg. Official	Building					1.0	1.0	
Plans Examiner	Building	1.0	1.0	1.0	1.0	1.0	1.0	
Building Inspector I	Building	1.0	1.0	1.0	1.0	2.0	2.0	
Senior Permit Technician	Building	1.0	1.0	1.0	1.0	1.0	1.0	
Public Works		45.1	45.6	45.6	47.1	48.1	48.1	2%
Public Works Director	Public Works	1.0	1.0	1.0	1.0	1.0	1.0	
Facilities Operations Specialist	Central Srv/Streets	1.0	1.0	1.0	1.0	1.0	1.0	
Public Works Operations Supervisor	Streets/Cem/Storm/ER&R/Parks	1.0	1.0	1.0	1.0	1.0	1.0	
Lead Maintenance Worker	Streets	1.0	1.0	1.0	1.0	1.0	1.0	
Lead Utility Maintenance Worker	Water/Sewer	1.0	1.0	1.0	1.0	1.0	1.0	
Chief Grounds Worker	Parks Maintenance	1.0	1.0	1.0	1.0	1.0	1.0	
Senior Maintenance Worker	Streets/Cem/Storm	3.5	4.0	4.0	4.0	4.0	4.0	
Grounds Worker II	Parks Maintenance	3.0	3.0	3.0	3.0	3.0	3.0	
Maintenance Worker II	Streets/Storm/Parks	1.0	1.0	1.0	2.0	2.0	2.0	
Maintenance Worker I	Streets/Storm/Parks	3.0	3.0	3.0	2.0	2.0	2.0	
Chief Sanitation Worker	Sanitary	1.0	1.0	1.0	1.0	1.0	1.0	
Sanitation Worker	Sanitary	3.0	3.0	3.0	3.0	3.0	3.0	
Utilities Manager	Water/Sewer				1.0	1.0	1.0	
Operations Supervisor	Water/Sewer	2.0	2.0	2.0	2.0	2.0	2.0	
Water Supply Operator	Water/Sewer	1.0	1.0	1.0	1.0	1.0	1.0	
Sewer Maintenance Worker	Water/Sewer	1.0	1.0	1.0	1.0	1.0	1.0	
Senior Utility Maintenance Worker	Water/Sewer	2.0	2.0	2.0	2.0	2.0	2.0	
Waste Water Treatment Plant Operator	Water/Sewer	5.0	5.0	5.0	5.0	5.0	5.0	
Engineer II	Water/Sewer		1.0	1.0	1.0	1.0	1.0	
Engineer I	Sewer	1.0						
Utility Maintenance Worker II	Water/Sewer	1.0	3.0	3.0	4.0	4.0	4.0	
Utility Maintenance Worker I	Water/Sewer	4.0	2.0	2.0	1.0	1.0	1.0	
Chief Mechanic	Equipment Rental	1.0	1.0	1.0	1.0	1.0	1.0	
Mechanic	Equipment Rental	2.0	2.0	2.0	2.0	2.0	2.0	
Senior Administrative Support Assistant	Public Works	1.0	1.0	1.0	1.0	2.0	2.0	
Custodial Aide	Equipment Rental				0.5	0.5	0.5	
Seasonal Help	Public Works	3.6	3.6	3.6	3.6	3.6	3.6	
Parks and Recreation		8.1	8.2	7.5	7.1	7.1	7.1	0%
Parks and Recreation Manager	Parks and Recreation	1.0	1.0	1.0	1.0	1.0	1.0	
Recreation Coordinator	Parks and Recreation	2.4	2.4	2.1	1.8	1.8	1.8	
Recreation Aides	Parks and Recreation	1.2	1.2	0.5	0.5	0.5	0.5	
Administrative Support Assistant II	Parks and Recreation	1.0	1.0	1.0	1.0	1.0	1.0	
Seasonal Help	Parks and Recreation	2.6	2.6	2.8	2.8	2.8	2.8	
Total Employees		175.3	174.2	175.9	189.8	194.8	194.8	3%

Note: * Administrative Services Department is new in 2014, Human Resources and Information Services were separate departments

Section 2 – Geography

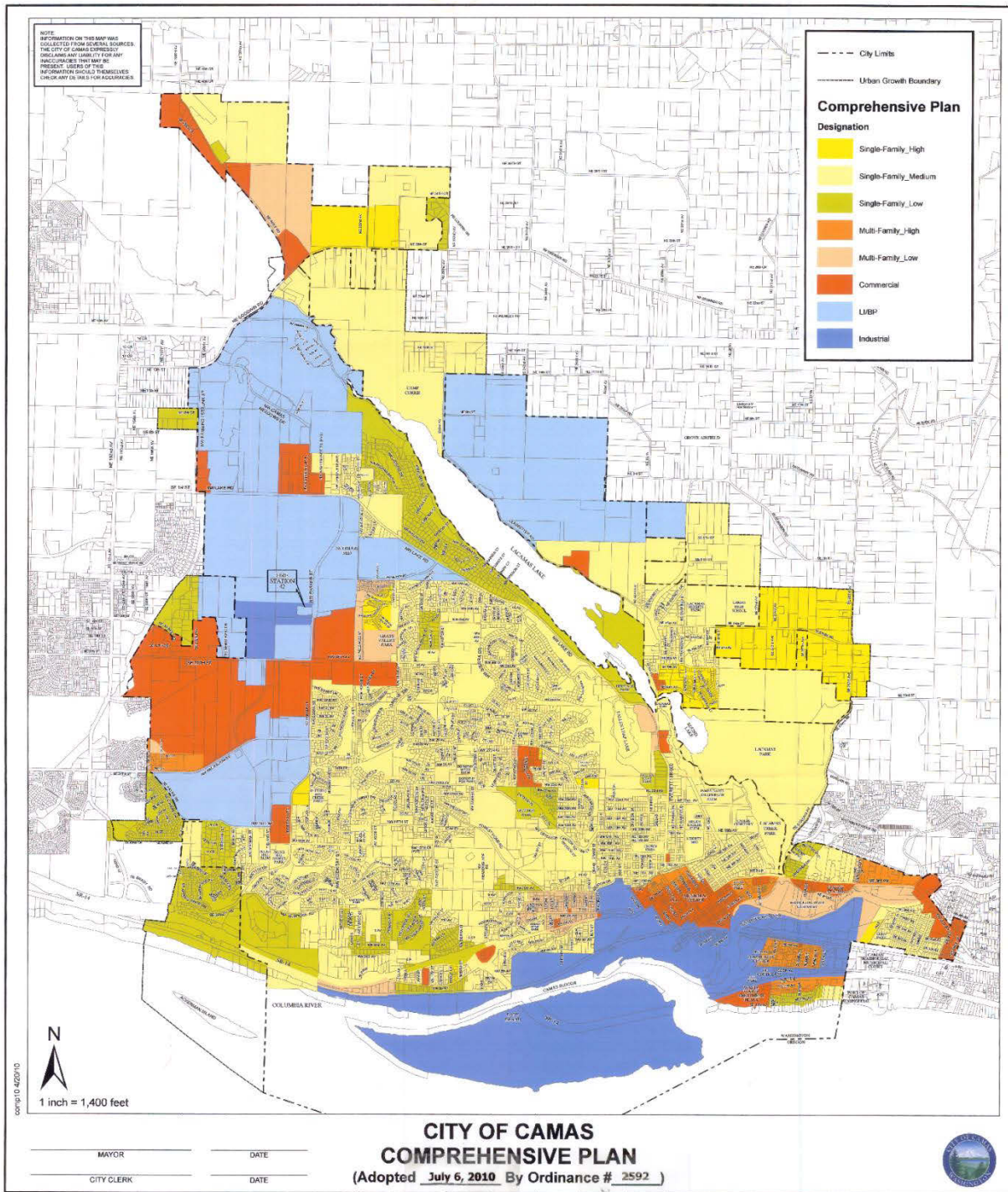


Camas located in southern Clark County, Washington which is the State's southernmost county and borders the states of Washington and Oregon. The City is located 20 miles east of the City of Portland, Oregon, 13 miles from Portland International Airport, the major air transportation hub of the area, and 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 Highway 14 with easy connections to I-84, I-5 and I-205. Camas residents can drive to ocean beaches in 1 ½ to 2 hours and to boating, sailing, fishing, hiking, hunting, golfing, swimming and windsurfing in 30 minutes to 1 hour, and skiing in 1 ½ hours. Mt. Hood, Mt. St. Helens, Mt. Adams and the Columbia River Gorge are within an hour drive.

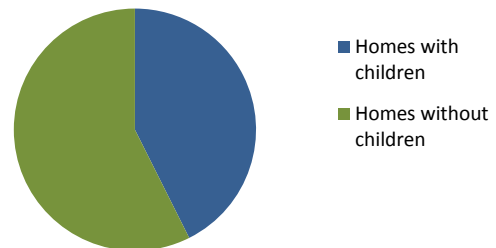
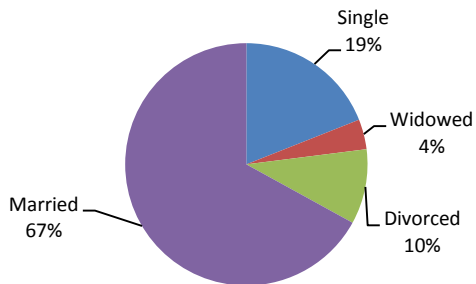
At the west end of downtown Camas is a large Georgia-Pacific paper mill from which the high school teams get their name "the Papermakers". Historically the City has been a mill town but in recent years several high-tech and professional companies including Sharp Microelectronics, Linear Technology, WaferTech, Underwriters Laboratories and Fisher Investments have moved to the City. 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.



Section 3 – Community Profile

Population 2013 U.S. Census Estimates	20,907	Assessed Valuation(2015)	\$3,057,792,812
Area in Square Miles	13.5 miles	Police Services	
Parks & Community Centers		Sworn personnel	27
Number of Parks	14	Non-sworn personnel	7
Acreage of Parks, Open Space	1,650	Patrol units	8
Recreation & Community Centers	2	Number of service calls 2013	10,220
Baseball/softball diamond fields	7	Fire Services and EMS	
Soccer/multi-sport fields	9	Stations	3
Trails	24 miles	Uniformed personnel	52
Outdoor Swimming Pool	1	Volunteer personnel	22
Skate Park	1	Number of emergency responses 2014	3,826
Boat Launches	3	Schools	
Land Use %		Elementary	6
Residential	55%	Middle	2
Commercial	8%	High	2
Industrial	29%	New Construction Activity	
Airpark	0%	Total Value (2014)	\$81,104,031
Parks and Open Space	8%	City Streets	
Housing Data		Number of street lights	3,122
Total Housing Unit (2013 est.)	7,400	Miles of streets	262
Median Home Price (2014)	\$348,700		
Median Household Income(2014)	\$89,587		
Median Monthly Rental (2014)	\$1,876		



Section 4 – Demographics and Economics

Census Demographics			Economic Data	
Gender			Business in Camas	
Male	10,224	49.9%	Total Number	1,712
Female	10,266	50.1%	Total Employed	6,094
Age			<u>Total Number of Businesses by Category</u>	
Under 10 Years	3,145	16.2%	Retail Trade	906
10-19 Years	3,319	17.1%	Manufacturing	1,963
20-39 Years	4,247	21.9%	Services	2,316
40-59 Years	5,987	31.0%	Finance, insurance, real estate	168
60-79 Years	2,288	11.8%	All other	741
Over 80 Years	369	1.9%		
Median Age	36.9		Major Employers	
Race			Wafertech	1,000
White	87.4%		Fisher Investments	940
Asian & Pacific Isl.	6.2%		Camas School District	810
Hispanic	4.1%		Georgia Pacific	500
African American	1.7%		Linear Technology	280
American Indian	0.6%			
Income			Employment	
Per Capita	\$37,200		Total Labor Force	14,306
Median Household	\$89,587		Total Employed	8,633
			Total Unemployed	801
			Unemployment Rate	6.3%
\$0-\$15,000	3.5%			
\$15,000-\$20,000	3.9%			
\$20,000-\$30,000	4.6%			
\$30,000-\$40,000	5.9%			
\$40,000-\$50,000	9.4%			
\$50,000-\$75,000	20.1%			
\$75,000-\$100,000	13.9%			
\$100,000-\$150,000	19.0%			
\$150,000-\$200,000	9.5%			
\$200,000 >	10.2%			
Top 5 Principal Tax Payers 2014-2015				
Tax Payer			% of Total Assessed Value	
Fort James Camas LLC			4.9%	
Wafertech LLC			3.6%	
BodyCote IMT Inc.			1.3%	
Fisher Creek Campus LLC			1.2%	
Linear Technology Corporation			1.0%	
			12.0%	

Section 5 – Budget Adoption Ordinances

ORDINANCE NO. 2719

AN ORDINANCE adopting the biennial budget for the City of Camas, Washington, for the fiscal year beginning January 1, 2015.

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, 2015, and a notice was published that the Council of said City would meet on the 1st day of December, 2013 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 2015-2016 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 2015-2016; 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 2015-2016 budget of the City of Camas, Washington for the biennium beginning January 1, 2015 is adopted at the fund level in its final form and content as set forth in the document dated December 1, 2014 entitled City of Camas 2015-2016 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)

Fund	2015-2016 Revenues	2015-2016 Appropriation	Change in Fund Balance
General	\$ 37,688,373	\$ 38,322,346	\$ (633,973)
City Street	\$ 4,584,389	\$ 4,561,819	\$ 22,570
C/W Fire and EMS	\$ 16,951,011	\$ 16,544,415	\$ 406,596
Lodging Tax	\$ 14,454	\$ 29,000	\$ (14,546)
Cemetery	\$ 293,675	\$ 301,319	\$ (7,644)
Unlimited G.O. Bond Debt Service	\$ 1,250,000	\$ 1,244,774	\$ 5,226
Limited G.O. Bond Debt Service	\$ 1,659,706	\$ 1,659,706	\$ -
GMA Capital Projects	\$ 4,631,508	\$ 4,663,477	\$ (31,969)
NW 38th Ave. Construction	\$ 700,000	\$ 700,000	\$ -
Friberg/Strunk Street Construction	\$ 500,000	\$ 500,000	\$ -
Brady Road Construction	\$ 1,478,000	\$ 1,478,000	\$ -
NW 6th & Norwood Construction	\$ 1,900,000	\$ 1,900,000	\$ -
Street Lighting LED Project	\$ 2,500,000	\$ 2,500,000	\$ -
Storm Water Drainage Utility	\$ 2,430,844	\$ 2,438,657	\$ (7,813)
City Sanitary	\$ 4,390,634	\$ 3,398,805	\$ 991,829
Water-Sewer	\$ 30,260,810	\$ 32,436,850	\$ (2,176,040)
Water-Sewer Capital Reserve	\$ 2,867,399	\$ -	\$ 2,867,399
Water-Sewer Bond Reserve	\$ 2,000	\$ -	\$ 2,000
Equipment Rental	\$ 3,686,590	\$ 3,067,733	\$ 618,857
Firemen's Pension	\$ 117,217	\$ 32,441	\$ 84,776
Total City Budget 2015-2016	\$ 117,906,610	\$ 115,779,342	\$ 2,127,268

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

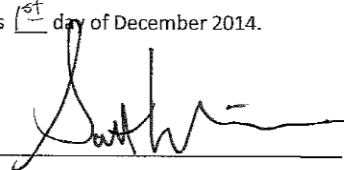
This 2015-2016 City of Camas Budget for the biennium beginning January 1, 2015 is hereby adopted as the budget for the City of Camas.

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 1st day of December 2014.

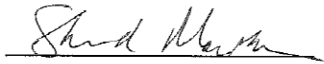
SIGNED: _____



ATTEST: _____



Approved as to form:



City Attorney

Section 6 – City of Camas Financial Policies

General Fund Reserves

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.

Performance

The projected fund balance at year end is expected to be at 16% in 2016.

Year	Total General Fund Expenditures	17% of Expenditures	Actual at December 31 st
2000	\$12,142,952	\$2,064,302	\$1,670,060
2005	\$12,773,803	\$2,171,546	\$4,485,639
2010	\$15,542,413	\$2,642,210	\$3,889,312
2011	\$15,275,328	\$2,596,806	\$4,095,334
2012	\$15,645,597	\$2,659,751	\$3,796,069
2013	\$16,642,052	\$2,829,149	\$4,498,268
2014	\$18,113,887	\$3,079,361	\$3,654,656
2015	\$18,872,125	\$3,208,261	\$3,163,048(projected)
2016	\$19,450,221	\$3,306,536	\$3,020,683(projected)

Long Range Forecasting

Policy

A long range forecasting of revenues and expenditures for a future three-year period will be done each year by August 1st.

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 August 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 three-year period beyond the current budget period. The underlying assumptions should be clearly stated. The forecast will be included in the final budget document that is adopted by ordinance.

Performance

The City performed a six year forecast this year and will be revisiting this policy in 2015. The City anticipates performing a full capital financial plan for six years which will incorporate any and all impacts to operating funds. With the City's biennial budget process, the capital financial plan will be updated in the off-budget years.

Debt Management

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.

Interfund borrowing for short-term cash flow needs should be considered over external borrowing for terms less than two years. A resolution adopted by the Council will approve and detail the terms of the borrowing.

Loans from state agencies with favorable interest rates and repayment terms should be considered whenever possible. 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 Comprehensive Annual Financial Report and the Annual Budget Document.

Performance

The City performed an evaluation of the debt outstanding in 2014. The result refinancing was not cost effective at this time. The City issued a revenue anticipation note in 2014 to liquidity needs for the City both for capital projects as well as operating expenses.

Budget

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 at least two weeks before the public hearing. The adopted budget will be available on the city website before the new fiscal year begins.

Performance

The City implemented a biennial budget for the 2015-2016 budget cycle.

Grants

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*.

Performance

The City was subject to a Single Audit by the Washington State Auditor's Office for 2013 and did not have any audit concerns. For 2015 and 2016, the City will again be subject to a Single Audit and is anticipating no audits concerns.

Utility Operations (Water/Sewer, Garbage, Storm Drainage)

Policies

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.

Performance

Water/sewer development charges are accumulated in the Water/Sewer Capital Reserve fund for future capital construction. Below is the balance of the available capital:

Year	Water/Sewer Cash and Investments	Water/Sewer Capital Reserve at Dec 31 st
2000	\$4,494,270	\$5,694,270
2005	\$1,237,231	\$1,595,122
2010	\$376,950	\$40,217
2011	\$344,720	\$699,967
2012	\$2,401,156	\$1,053,198
2013	\$ 5,015,735	\$849,173
2014	\$ 4,829,590	\$2,391,611
2015	\$2,306,168(projected)	\$3,799,312(projected)
2016	\$1,700,490(projected)	\$5,259,010(projected)

Real Estate Excise Tax

Policies

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.

Technologies and System Maintenance and Replacement

Policy

The City will strive to provide, quality, up-to-date networking technologies, maintain secure and accurate data, and provide efficient, reliable tools and resources for a productive working environment.

Description

The Information Systems Division oversees and maintains a replacement plan for the City's technologies including the following criteria:

- Networking, telecommunications and other hardware resources are maintained or replaced using current warranty and depreciation measures. Strive to replace 20% of the City's Technology resources annually.
- System resources including operating and other system software, database applications, and desktop applications are upgraded and maintained to meet the technology needs of the organization and the best fit for departmental service plans.

Technology equipment necessary for the utility operations and Emergency Rescue funds will be planned by the Information System Division, but funded out their respective funds.

Performance

In 2016, staff will bring forth a Technology Equipment Rental Fund model in order to help Information Services keep the Council goal of replacing equipment and technology on a standard schedule. City Council will consider the model and rate structure as a component of the budget process.

Equipment Rental

Policy

The Equipment Rental Fund will maintain rental rates sufficient to cover all operating costs and replacement reserves.

Description

Equipment rental rates will be sufficient to cover operating and maintenance costs, property and liability insurance coverage, plus depreciation and to establish a reserve sufficient to replace vehicles and equipment at the end of their useful lives. The reserve will include estimated replacement cost of vehicles and equipment, recognizing that replacement costs often escalate. Rates will be adopted by resolution and will be reviewed at least annually to determine if revenues cover all costs.

Equipment is depreciated over its useful life. Below is a listing of the general categories of equipment and their useful lives:

Vehicles	Estimated Life
General Use Autos	8 Years
Police Patrols	3 Years
Police – Non-Patrols	7 Years
Police SUVs	8 Years
Specialty Service Vehicles	15 Years
Vans	10 Years
Smaller Pick-Ups	10 Years
½ Ton Pick-Ups & Fire SUVs	6 Years
1 Ton & ¾ Ton Pick-Ups	10 Years
5 Yard Dump Truck	3 Years
1 Ton Dump Truck	10 Years
2 Ton Dump Truck	10 Years
Small Trailers	20 Years
Small Tractors/Mower	5-10 Years
Large Tractors/Mower	7-20 Years
Sewer Cleaners	10 Years
Tractor/Backhoe	20 Years
Street Sweeper	7 Years
Refuse Packers	7 Years
Refuse Scooters	10 Years
Three Wheel Scooter	10 Years

Performance

In 2015, staff will review the Equipment Rental Policy to incorporate the recent updates to the Equipment Rental Model and to incorporate the rental rate review as part of the City’s budget process.

Firemen’s Pension Fund

Policy

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

Description

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.

Performance

In 2014, the projected fund balance will be approximately \$2.5 million. There are only approximately four qualified retirees left in this pension program. In 2015, staff will be formulating a recommendation to City Council with options for the excess fund balance in the fund.

Capital Facilities Plan

Policy

The Capital Facilities Plan will be comprehensive and updated every two years.

Description

As part of the Growth Management Act Comprehensive Plan, the City will adopt a Capital Facilities Plan element and update and extend it not less frequently than frequently than two years and adopted prior to August 1. This plan is a long-range plan that will forecast facility needs and requirements citywide for each year for the next six years, and then project additional needs for the next fourteen years for a total of a twenty-year forecast. It will also forecast projected revenues and resources required to finance the capital improvement plans. In addition to facilities listed in the plan, it will include projections for major equipment requirements valued over \$50,000.

Before a capital facility is approved and budgeted for construction or remodeling, impacts of annual operating costs of the new or expanded facility will be estimated and disclosed.

Performance

The City is in the process of updating the Capital Facilities Plan in 2015 as part of the update of the whole Comprehensive Plan. A financial plan will be incorporated.

Accounting Procedures

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 a Comprehensive Annual Financial Report (CAFR) in addition to the annual report required by the BARS manual. The CAFR will be presented on the City's website each year for better communicating financial information to citizens and other interested parties.

Performance

The City will prepare a CAFR for 2014 with a goal to receive the GFOA Award of Excellence in Financial Reporting and a clean financial audit from the Washington State Auditor's Office.

Cash and Investments

Policy

The City's investment program will maximize the security of principal while conforming to state statutes.

Description

The City will conform to state statutes that govern the investment of public funds. Cash will be invested in a diverse portfolio and in a manner that will provide the maximum security with the best investment return. Sufficient cash shall be maintained to provide adequate funds for current operating expenditures before cash is invested. A formal investment policy adopted by resolution will guide the management of the portfolio. A review of this policy will be completed every three years and updated accordingly.

Bank account fraud protection measures will be used to the extent that the cost does not exceed the benefit. Consideration of using fraud protection features by the bank will be implemented if the fees are reasonable. Reconciliation of the bank statements will be done each month and reconciled by an employee that has no authorization to write checks.

Cash collected will be deposited daily into the City's bank account and all electronic transactions will be reconciled and documented daily. Two party authorization will be required for all wire and ACH transactions over \$500,000.

Performance

The City will be updating the Investment Policy in 2015. The City updated cash management practices with daily cash reconciliations of the bank as well as the General Ledger. The City is moving toward automating all disbursements over the next two years. The City is currently implementing a purchase card program for the whole City. The City is also utilizing a Line of Credit (revenue anticipation note) with Bank of America to provide additional liquidity option.

Section 7 – Glossary

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. This is an option the City Council will consider next year.

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 -- Written report showing the local government's comprehensive financial plan for one fiscal year. 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 -- 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 -- A fund 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.- 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 sanitation.

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 Funds -- 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. - Generally Accepted Accounting Principles -- 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. The City does have one internal service fund at this time, Equipment Rental Fund.

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 I and II – Law Enforcement Officers' and Fire Fighters' Retirement System plans.

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.

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

Proposed Budget – Financial and operating program prepared by the City’s administration, submitted to the public and the City Council for review.

RCW – 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.

Systems Development Charge (SDC) – 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.

Washington Administrative Code (WAC) – Laws adopted by State agencies to implement State Legislation.

Working Capital – Difference between current assets and current liabilities.