

ORDINANCE NO. 2689

AN ORDINANCE adopting the budget for the City of Camas, Washington, for the fiscal year beginning January 1, 2014.

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 fiscal year beginning January 1, 2014, and a notice was published that the Council of said City would meet on the 2<sup>nd</sup> 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 fiscal year 2014 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 fiscal year 2014; 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 year 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 1

The 2014 budget of the City of Camas, Washington for the fiscal year beginning January 1, 2014 is adopted at the fund level in its final form and content as set forth in the document dated November 18, 2013 entitled City of Camas 2014 Budget, three copies of which are on file in the Office of the Clerk. (Exhibit A)

SECTION 2

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)**

<b>Fund #</b>	<b>Fund</b>	<b>Revenues</b>	<b>Appropriation</b>	<b>Change in Fund Balance (Use of)</b>
001	General	\$17,114,401	\$18,024,236	(\$909,835)
112	City Streets	\$2,168,128	\$2,402,986	(\$234,858)
115	Emergency Rescue	\$3,182,998	\$3,171,890	\$11,108
120	Lodging Tax Fund	\$5,937	\$5,000	\$937
125	Cemetery	\$129,451	\$142,694	(\$13,243)
239	Unlimited GO Bond Debt Service	\$626,119	\$626,119	\$0
240	Limited GO Debt Service	\$883,455	\$883,455	\$0
300	GMA Capital Projects	\$2,820,097	\$3,331,130	(\$511,033)
313	NW 38 <sup>th</sup> Ave. Construction	\$3,572,000	\$3,572,000	\$0
314	Friberg Street Construction	\$3,550,000	\$3,550,000	\$0
350	Community Center Capital Proj.	\$500,000	\$500,000	\$0
419	Storm Water Drainage	\$1,175,822	\$1,605,066	(\$429,244)
422	City Sanitary	\$1,814,948	\$1,966,412	(\$151,464)
424	Water-Sewer	\$22,536,452	\$22,572,503	(\$36,051)
425	WWTP Construction	\$170,000	\$170,000	\$0
432	Water-Sewer Capital Reserve	\$3,044,253	\$3,020,000	\$24,253
435	Water-Sewer Bond Reserve	\$1,000	\$0	\$1,000
523	Equipment Rental	\$1,602,597	\$1,225,307	\$377,290
611	Firemen's Pension	\$56,511	\$25,000	\$31,511
	<b>TOTALS</b>	<b>\$64,954,169</b>	<b>\$66,793,798</b>	<b>(\$1,839,629)</b>

**SECTION 3**

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 4

This 2014 City of Camas Budget for the fiscal year beginning January 1, 2014 is hereby adopted as the budget for the City of Camas.

SECTION 5

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 2<sup>nd</sup> day of December 2013.

SIGNED: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Approved as to form:

Shelby Mack

City Attorney

**City of Camas  
Budget for 2014**

Fund	Projected Beginning Fund Balance	Budget Revenues	Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 4,498,268	\$ 17,114,401	\$ 18,024,236	\$ 3,588,433	\$ (909,835)
City Street	\$ 251,074	\$ 2,168,128	\$ 2,402,986	\$ 16,216	\$ (234,858)
Emergency Rescue	\$ 79,469	\$ 3,182,998	\$ 3,171,890	\$ 90,577	\$ 11,108
Lodging Tax Fund	\$ 13,348	\$ 5,937	\$ 5,000	\$ 14,285	\$ 937
Cemetery	\$ 35,088	\$ 129,451	\$ 142,694	\$ 21,845	\$ (13,243)
Unlimited G.O. Bond Debt Service	\$ 28,541	\$ 626,119	\$ 626,119	\$ 28,541	\$ -
Limited G.O. Bond Debt Service	\$ 337	\$ 883,455	\$ 883,455	\$ 337	\$ -
GMA Capital Projects	\$ 2,112,637	\$ 2,820,097	\$ 3,331,130	\$ 1,601,604	\$ (511,033)
NW 38th Ave. Construction	\$ -	\$ 3,572,000	\$ 3,572,000	\$ -	\$ -
Friberg Street Fund	\$ -	\$ 3,550,000	\$ 3,550,000	\$ -	\$ -
Community Center Capital Projects	\$ 4,651	\$ 500,000	\$ 500,000	\$ 4,651	\$ -
Storm Water Drainage Utility	\$ 835,522	\$ 1,175,822	\$ 1,605,066	\$ 406,278	\$ (429,244)
City Sanitary	\$ 800,335	\$ 1,814,948	\$ 1,966,412	\$ 648,871	\$ (151,464)
Water-Sewer	\$ 2,526,899	\$ 22,536,452	\$ 22,572,503	\$ 2,490,848	\$ (36,051)
WWTP Construction	\$ -	\$ 170,000	\$ 170,000	\$ -	\$ -
Water-Sewer Capital Reserve	\$ 836,472	\$ 3,044,253	\$ 3,020,000	\$ 860,725	\$ 24,253
Water-Sewer Bond Reserve	\$ 836,472	\$ 1,000	\$ -	\$ 837,472	\$ 1,000
Equipment Rental	\$ 1,328,817	\$ 1,602,597	\$ 1,225,307	\$ 1,706,107	\$ 377,290
Firemen's Pension	\$ 2,540,598	\$ 56,511	\$ 25,000	\$ 2,572,109	\$ 31,511
<b>Total City Budget 2014</b>	<b>\$ 16,728,528</b>	<b>\$ 64,954,169</b>	<b>\$ 66,793,798</b>	<b>\$ 14,888,899</b>	<b>\$ (1,839,629)</b>

City of Camas  
Summary of Estimated 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 1/1/2014	\$ 4,498,268	\$ 378,979	\$ 28,878	\$ 2,117,288	\$ 5,835,700	\$ 1,328,817	\$ 2,540,598	\$ 16,728,528
<b>Revenues</b>								
Taxes	\$ 13,169,173	\$ 1,265,029	\$ 626,119	\$ 991,915				\$ 16,052,236
Licenses and Permits	\$ 701,442							\$ 701,442
Intergovernmental	\$ 472,469	\$ 414,528		\$ 7,399,500	\$ 500,250			\$ 8,786,747
Charges for Services	\$ 2,294,734	\$ 1,769,961		\$ 690,024	\$ 14,058,402	\$ 1,596,621		\$ 20,409,742
Fines and Forfeitures	\$ 271,310	\$ 12,444						\$ 283,754
Miscellaneous Revenue	\$ 205,273	\$ 12,105		\$ 37,858	\$ 163,824	\$ 5,975	\$ 56,511	\$ 481,546
Non-Revenues	\$ -	\$ 175,000		\$ 670,000	\$ 11,000,000			\$ 11,845,000
Transfers		\$ 1,837,447	\$ 883,455	\$ 652,800	\$ 3,020,000	\$ -		\$ 6,393,702
<b>Total Revenue</b>	<b>\$ 17,114,401</b>	<b>\$ 5,486,514</b>	<b>\$ 1,509,574</b>	<b>\$ 10,442,097</b>	<b>\$ 28,742,476</b>	<b>\$ 1,602,596</b>	<b>\$ 56,511</b>	<b>\$ 64,954,169</b>
<b>Total Available Resources</b>	<b>\$ 21,612,669</b>	<b>\$ 5,865,493</b>	<b>\$ 1,538,452</b>	<b>\$ 12,559,385</b>	<b>\$ 34,578,176</b>	<b>\$ 2,931,413</b>	<b>\$ 2,597,109</b>	<b>\$ 81,682,697</b>
<b>Expenditures</b>								
Salaries and Benefits	\$ 12,046,131	\$ 3,057,918		\$ -	\$ 2,620,268	\$ 370,773	\$ 25,000	\$ 18,120,090
Supplies and Services	\$ 2,739,076	\$ 1,334,549		\$ 917,675	\$ 4,958,900	\$ 554,534		\$ 10,504,734
Intergovernmental	\$ 1,075,422	\$ 435,455			\$ 517,000			\$ 2,027,877
Capital	\$ 326,160	\$ 865,000		\$ 8,552,000	\$ 14,605,000			\$ 24,348,160
Debt Service		\$ 29,648	\$ 1,509,574		\$ 3,560,013	\$ 300,000		\$ 5,399,235
Transfers	\$ 1,837,447		\$ -	\$ 1,483,455	\$ 3,072,800		\$ -	\$ 6,393,702
<b>Total Expenditures</b>	<b>\$ 18,024,236</b>	<b>\$ 5,722,570</b>	<b>\$ 1,509,574</b>	<b>\$ 10,953,130</b>	<b>\$ 29,333,981</b>	<b>\$ 1,225,307</b>	<b>\$ 25,000</b>	<b>\$ 66,793,798</b>
Estimated Ending Fund Balance	\$ 3,588,433	\$ 142,923	\$ 28,878	\$ 1,606,255	\$ 5,244,195	\$ 1,706,106	\$ 2,572,109	\$ 14,888,899
<b>Total Expenditures and Reserve Balance</b>	<b>\$ 21,612,669</b>	<b>\$ 5,865,493</b>	<b>\$ 1,538,452</b>	<b>\$ 12,559,385</b>	<b>\$ 34,578,176</b>	<b>\$ 2,931,413</b>	<b>\$ 2,597,109</b>	<b>\$ 81,682,697</b>

## 2014 City of Camas Employee Positions

Position	Department	Count
<b>Executive</b>		<b>2.0</b>
City Administrator	Executive	1.0
Executive Assistant	Exec./Adm. Srv./HR	1.0
<b>Administrative Services</b>		<b>5.0</b>
Administrative Services Director	Adm Srv./HR	1.0
Receptionist	Administrative Services	1.0
Information Services Manager	Information Services Div.	1.0
Information Systems Analyst	Information Services Div.	1.0
Info. Services Technician	Information Services Div.	1.0
<b>Finance</b>		<b>9.0</b>
Finance Director	Finance	1.0
Accounting Manager	Finance	1.0
Accountant	Finance	1.0
Accounting Assistant	Finance	1.0
Financial Assistants	Finance	5.0
<b>Police</b>		<b>31.5</b>
Police Chief	Police	1.0
Police Captain	Police	1.0
Patrol Sergeant	Police	4.0
Detective Sergeant	Police	1.0
Administrative Sergeant	Police	1.0
Patrol Officers	Police	15.0
Detectives	Police	2.0
School Resource Officer	Police	1.0
Code Enforcement Officer	Police	1.0
Court Security Officer	Police	0.6
Offender Work Crew Leader	Police	1.2
Senior Adm. Support Assistant	Police	1.0
Administrative Support Assistant II	Police	1.7
<b>Consolidated Fire/EMS</b>		<b>40.0</b>
Fire Chief	Fire/EMS	1.0
Sr. Adm. Support Assistant	Fire/EMS	1.0
Division Chief	Fire/EMS	1.0
Battalion Chief	Fire/EMS	3.0
Fire Captain	Fire	7.0
Firefighter/Paramedics	Fire/EMS	18.0
Firefighter	Fire	8.0
Deputy Fire Marshal	Fire	1.0

<b>Library</b>		<b>14.78</b>
Library Director	Library	1.0
Assistant Library Director	Library	1.0
Library Circulation Services Specialist	Library	1.0
Library Associate	Library	6.0
Administrative Support Assistant II	Library	1.0
Youth Services Librarian	Library	1.0
Pages	Library	3.5
Substitutes	Library	0.3
<b>Community Development</b>		<b>19.8</b>
Community Development Director	Adm./Eng./Plan./Bldg.	1.0
Administrative Assistant	Comm. Develop. Adm.	1.0
Senior Administrative Support Assistant	Comm. Develop. Adm.	1.0
Administrative Support Assistant II	Comm. Develop. Adm.	1.0
Engineering Manager	Engineering	1.0
Project Manager	Engineering	2.0
Engineer III	Engineering	1.0
Engineer I	Engineering	1.0
Senior Engineering Technician	Engineering	1.0
Engineering Technician	Engineering	2.0
Planning Manager	Planning	1.0
Senior Planner	Planning	1.0
Planner I	Planning	0.8
Permit Technician	Planning	1.0
Building Official	Building	1.0
Plans Examiner	Building	1.0
Building Inspector I	Building	1.0
Senior Permit Technician	Building	1.0
<b>Public Works</b>		<b>46.6</b>
Public Works Director	Public Works	1.0
Facility Operations Specialist	Central Srv/Streets	1.0
Public Works Supervisor	Streets/Cem/Storm/ER&R/Parks	1.0
Lead Maintenance Worker	Streets/Water/Sewer/Parks	3.0
Senior Maintenance Worker	Streets/Cem/Storm/Parks	4.0
Maintenance Worker II	Streets/Storm/Parks	4.0
Maintenance Worker I	Streets/Storm/Parks	3.0
Chief Sanitation Worker	Sanitary	1.0
Sanitation Worker II	Sanitary	3.0
Utility Manager	Water/Sewer	1.0
Operations Supervisor	Water/Sewer	2.0
Water Supply Operator	Water/Sewer	1.0
Sewer Maintenance Worker	Water/Sewer	1.0
Senior Utility Maintenance Worker	Water/Sewer	2.0
Waste Water Treatment Operator	Water/Sewer	5.0
Engineer II	Water/Sewer	1.0
Utility Maintenance Worker II	Water/Sewer	3.0
Utility Maintenance Worker I	Water/Sewer	2.0
Chief Mechanic	Equipment Rental	1.0
Mechanics	Equipment Rental	2.0
Senior Administrative Support Assistant	Public Works	1.0
Seasonal Help	Public Works	3.6

<b>Parks and Recreation</b>		<b>7.46</b>
Parks and Recreation Manager	Parks and Recreation	1.0
Recreation Coordinator	Parks and Recreation	2.1
Program Aides	Parks and Recreation	0.5
Administrative Support Assistant II	Parks and Recreation	1.0
Seasonal Help	Parks and Recreation	2.8
<b>Total Employees for 2014</b>		<b>176.1</b>

## City of Camas Salaries

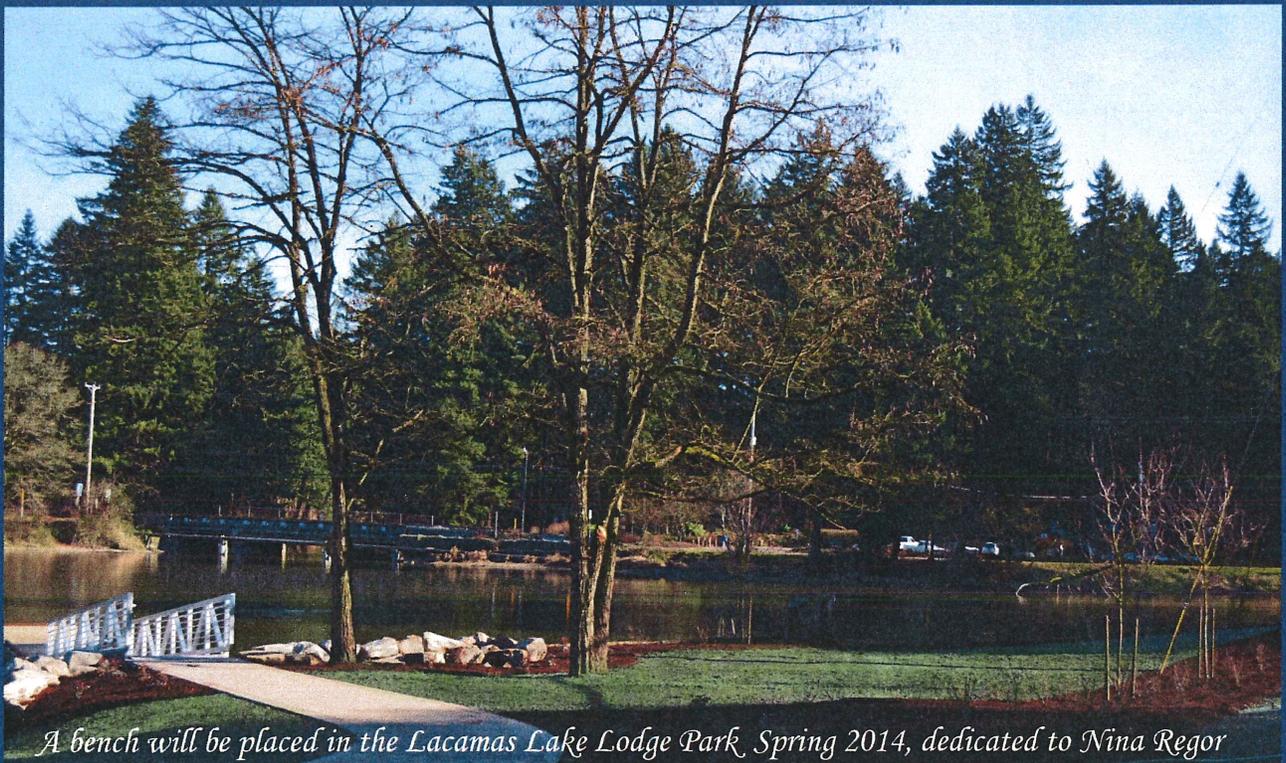
Effective 1/1/2014

	Position							
		1	2	3	4	5	6	7
<b>Non-Represented</b>	Accounting Manager	5613	5781	5955	6134	6317	6506	6701
	Administrative Assistant	4070	4190	4317	4446	4578	4716	4857
	Administrative Services Director	7902	8139	8384	8636	8896	9161	9436
	Assistant Library Director	5289	5447	5611	5779	5953	6132	6316
	Building Official	6155	6339	6529	6726	6928	7136	7350
	City Administrator	9748	10040	10341	10651	10971	11300	11639
	Community Development Director	7902	8139	8384	8636	8896	9161	9436
	Division Chief of Emergency Medical Svcs.	7672	7902	8139	8384	8636	8896	9163
	Engineering Manager	7077	7290	7509	7734	7967	8206	8452
	Executive Assistant to City Administrator	4428	4561	4698	4839	4984	5134	5288
	Finance Director	7902	8139	8384	8636	8896	9161	9436
	Fire Chief	8518	8825	9143	9475	9821	10116	10419
	Information Systems Manager	6319	6509	6708	6907	7115	7329	7549
	Library Director	6699	6901	7108	7321	7541	7767	8000
	Operations Supervisor - W/S	5752	5926	6102	6285	6474	6668	6868
	Operations Supervisor - Wastewater	5752	5926	6102	6285	6474	6668	6868
	Parks and Recreation Manager	5310	5469	5632	5803	5976	6156	6341
	Planning Manager	6320	6509	6707	6907	7114	7329	7549
	Police Captain	7137	7349	7570	7797	8032	8273	8521
	Police Chief	8505	8760	9024	9292	9570	9858	10154
Public Works Director	7902	8139	8384	8636	8896	9161	9436	
Public Works Operations Supervisor	6155	6339	6530	6726	6928	7136	7350	
<b>Seasonals</b>	Seasonal Engineering Tech	19.47	-	-	-	-	-	-
	Engineering Utility Intern	9.32	-	-	-	-	-	-
	Asst. Pool Supervisor	12.68	13.06	-	-	-	-	-
	Lifeguard	10.36	10.68	-	-	-	-	-
	Lead Lifeguard	11.33	11.67	-	-	-	-	-
	Water Safety Instructor	11.00	11.33	-	-	-	-	-
	Lead Water Safety Instructor	11.67	12.02	-	-	-	-	-
	Pool/Activity Aide	9.32	-	-	-	-	-	-
	Pool Cashier	11.00	11.33	-	-	-	-	-
	Seasonal Maintenance Worker	11.09	11.42	11.76	-	-	-	-
	Summer Maintenance Worker	10.09	10.42	10.73	-	-	-	-
	Summer Reading Aide	10.76	11.08	-	-	-	-	-
	Recreation Leader	12.03	12.38	12.75	13.13	13.52	13.93	14.35
Recreation Aide	10.36	10.68	11.00	11.33	11.67	12.03	12.39	

## City of Camas - 2014 Equipment Rental Rates

VEHICLES		2013 Rate		2014 Rate Active		2014 Rate Reserve
General Use Autos	O	\$ 376		\$ 643		\$ 295
Police Patrols	N	\$ 1,720		\$ 2,168		\$ 1,079
Police – Non-Patrols	U	\$ 860		\$ 1,102		
Police SUVs	Z			\$ 3,451		
Specialty Service Vehicles	T	\$ -		\$ 2,083		
Vans	M	\$ 500		\$ 899		\$ 321
Smaller Pick-Ups	L	\$ 484		\$ 668		\$ 327
½ Ton Pick-Ups & Fire SUVs	K	\$ 570		\$ 1,288		
1 Ton & ¾ Ton Pick-Ups	J	\$ 467		\$ 905		\$ 388
5 Yard Dump Truck	F	\$ -		\$ -		\$ 769
1 Ton Dump Truck	D	\$ 538		\$ 1,024		
2 Ton Dump Truck	E	\$ 215		\$ 873		
Small Trailers	R	\$ 188		\$ 361		
Small Tractors	Q	\$ 753		\$ 395		\$ 361
Large Tractors	P	\$ 376		\$ 802		
Sewer Cleaners	A	\$ 4,300		\$ 6,570		
Tractor/Backhoe	C	\$ 645		\$ 1,983		\$ 202
Street Sweeper	B	\$ 5,160		\$ 4,706		
Refuse Packers	G	\$ 5,913		\$ 7,816		
Refuse Scooters	I	\$ 75		\$ 208		\$ 100
Three Wheel Scooter	H	\$ 296		\$ 852		\$ 113
Large Mowers	V	\$ 1,075		\$ 1,072		
Small Mowers	W	\$ -		\$ 617		
Other						

City of  
**Camas**  
WASHINGTON



*A bench will be placed in the Lacamas Lake Lodge Park, Spring 2014, dedicated to Nina Regor*

# Budget 2014

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# City of Camas, Washington Budget 2014

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City of  
Camas  
Budget

2014

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

## Budget Message

Dear Council Members, Citizens, and Staff:

I am pleased to present the City's budget for 2014 fiscal year. This budget reflects the Council's goals along with the ongoing services our citizens have come to expect. We have revamped the format and layout of the budget to not only make the budget more readable and easier to comprehend, but also to help citizens better understand how the City works.

### 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 and the momentum is expected to continue into 2014. New construction in housing continues to grow with an anticipated 150-170 new homes set to be constructed. Homeownership is holding steady nationally but may fall somewhat further for younger families struggling to afford a new home with the growth in student loans, slow job growth and tighter credit. Locally, 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 of Camas approved new residential zoning in the recently annexed land north of Lacamas Lake as well as some commercial and industrial land. The City anticipates this new annexed land to drive most of the housing growth of the City.

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 businesses have included new restaurants, retail, and services. New commercial developments are anticipated for 2014 which will increase new construction and sales tax for the city. These developments are primarily near the City's completed Phase I project on 38<sup>th</sup> Avenue. Phase II will break ground in 2014 which will fully convert 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 2014, the City has a \$25 million in capital projects, the four largest include:

## Changes for the 2014 Budget Process

The City changed how the budget is prepared this year. In prior years, departments submitted budget line items for their respective departments. These line items rolled together operating and capital budgets. The City Administrator and the Finance Department prepared the Recommended Budget Document which included these line items. The 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 using the City's SWOT (Strengths, Weaknesses, Opportunities, and Threats) Analysis 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.

## 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 2014 budget to realign the budget for longer term sustainability. Staff discussed a number of strategies with the City Council opting for three strategies:

- Realign Operating and Capital Budgets
- Enhance Sustainable Revenue Sources
- Preserve Fund Balance

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. Second, the City is prudently enhancing resource options to sustain key infrastructure investments. Finally, maintain fund balance for unanticipated events both economically and strategically.

***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 is to be 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 2014 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 2014 Budget to identify future operating costs impacts for each of the approved capital projects. It is a first year attempt with the goal for the next budget cycle to enhance these projections and provide more uniformity in the projections.

***Enhance Sustainable Revenue Sources*** An additional analysis was completed in preparing the revenue forecast for the 2014 Revenue Budget, the staff analyzed revenue sources as to whether the revenue is ongoing and sustainable or is it one-time revenue such as a grant. Staff presented the revenue forecast to City Council and recommended for decision making in the budget one-time revenues be aligned with one time expenditures. When staff presented the decision packages for City Council's consideration, the packages were identified as to whether packages were ongoing, and if so, these packages were only put forth if the ongoing revenue would support the packages. These packages included:

- Improving summer maintenance of the cemetery grounds.
- Reinstating key personnel
- Supporting current staffing with training
- Investing in City assets such as Lacamas Lodge and Fallen Leaf Lake

The improving economic environment provided the City with a unique option to enhance sustainable revenue options. City Council opted to employ these options in order to provide the City with ongoing revenues for sustainable street maintenance from property taxes and for strategic investment in City utility infrastructure with a five year rate structure.

### ***Preserve Fund Balance***

The City's Fund Balance Policy is to maintain 17% of operating expenditures as fund balance in the General Fund. The 2013 Budget anticipated using \$830,000 of fund balance. Conservative revenue estimates, improving economy and prudent management practices, the City was projected to have an unanticipated surplus of fund balance of approximately \$1.7 million or 28% fund balance reserve. The 2014 Budget allocated a portion of the balance for deferred maintenance and one-time compliance decision packages. The projected fund balance at the end of 2014 is anticipated to be 20% well above the financial policy goal. This moderate decision will provide a safety net to the City in the scenario the economy stagnates or declines in 2014. The projects funded with part of the 2013 excess fund balance include:

- Repair and Maintenance of City Hall, Library and the City Swimming Pool
- Replacement of Computers and Equipment
- Updating the City's Comprehensive Plan

## 2014 City Goals and Priorities

During the City Council workshops, priorities were developed to guide staff in formulating the 2014 budget. The 2014 budget reflects the turnaround in the economic environment. 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 January, 2013 with a brainstorming approach to develop a work plan that effectively targets finite resources to the community's greatest needs. This process was referred to as the SWOT analysis or Strengths, Weaknesses, Opportunities, and Threats Analysis:

- Strengths are advantages either natural or man-made that are considered assets or resources.
- Weaknesses are what is not currently available but should be, what is done poorly or could be improved.
- Opportunities are current strengths to be built upon or weaknesses that can be transformed.
- Threats are current weaknesses that cannot be transformed, negative trends or obstacles to overcome.

The City Administrator at the time, Nina Regor, performed the analysis with department heads, staff and City Council. The results that were common among all the groups included:

- Lack of recreation facilities (Lacamas Lodge will address this)
- Restoration of certain staffing levels
- Improved technology within City government
- Funding for aging infrastructure, facilities, and equipment

From this analysis, 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.

# City of Camas Budget | 2014

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 2014 Budget were to ensure that restoration of service delivery and preservation in capital were made. <ul style="list-style-type: none"> <li>- Repair of capital assets such as City Hall, Library, Streets</li> <li>- Reinstate Finance staffing and Planning Manager</li> <li>- Repair parks and increase maintenance of cemetery</li> </ul>
<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"> <li>- Replacing aging technology</li> <li>- Contract for Legislative Advocacy</li> <li>- Fund staff training</li> </ul>
<i>Compliance</i>	Ensure key compliance issues are addressed: <ul style="list-style-type: none"> <li>- Comprehensive Plan Update (GMA)</li> <li>- Pool and locker room repairs</li> <li>- City-wide training on financial system upgrade</li> </ul>

## City Staffing

The City of Camas 2014 budget reflects efforts to maintain current staffing levels, the 2014 Budget only increases staffing by .25 FTE. With the increase in revenue, the first priority in hiring was restoring staff in departments in which operational issues were pressing either from compliance or volume.

Department	Position Change	Position Change Description
Finance	1.25	The Accountant position will be restored to assist with critical compliance issues. One of the Financial Assistant positions will be restored to full time in order to ensure separation of duties.
Fire	-3	With the SAFER grant ending, three positions will be eliminated in Fire and Emergency Rescue. Staff is looking at ways to absorb these staff into vacant positions.
Planning	1	The Planning Division has critical work associated with a full update of the City's Comprehensive Plan during which anticipated staffing changes and increasing development in the City requires the filling of the Planning Manager position.
Water/Sewer/Storm Drainage	1	The Utility Manager position will be primarily responsible with utility compliance with applicable State and Federal laws and permits.

## 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 2014. Some of the key programs or projects funded in 2014 include:

- Position changes as described above
- Sustainable street maintenance program
- Opening of Lacamas Lodge Community Center

- Repairs and maintenance to buildings and facilities
- Temporary staffing to monitor events at Fallen Leaf Lake and Lacamas Lodge
- Legislative advocacy both at the State and Federal level
- Investment in technology both from computers as well as training

Capital projects scheduled for design and/or construction during 2014 include:

- Sanitary Sewer Bypass Line
- 544 Pressure Zone Project – Water Treatment Facility
- NW 38<sup>th</sup> Ave. Phase II
- NW Friberg Street Construction
- NW Brady Road if funding becomes available
- Gregg Reservoir
- Various repair and replacement projects in utilities, parks and streets

## Core Services

The 2014 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 2014 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 2014 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 compromised 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 2014 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, I would be remised to not reflect and talk about the unusual and painful events of 2013 that created for a very sad year in the City family. In January of 2013, our new City Administrator Nina Regor started and begin her short work with us. She came in with fresh ideas, new approaches, and a creative and collaborative spirit. Much of the work that went into the framework of this budget was done on the groundwork that that she set. In April, she was diagnosed with cancer and she began her brave fight for her life. She had surgery, chemotherapy, and radiation treatment. I must tell you that through it all she worked and she worked hard. You could tell that she was sick and yet she pressed on. She gave her best always and taught us all some great lessons in suffering with grace and dignity.

The City had deadlines and she met every one of them. But by the end of September, all treatment options had been exhausted and she became resigned to the fact that she was going to lose this fight. On September 16<sup>th</sup> Nina attended and actively participated in her last City Council meeting. On October 6<sup>th</sup> she passed away peacefully at home surrounded by her family.

None of us could have foreseen the events of 2013. It was difficult to go through and we who are left are now better for having Nina in our lives, even though it was for such a short time. I have no doubt that had she not gotten sick, we would have had an excellent City Administrator for many years to guide us into the future. Her life was cut short but we are blessed to have known her.

As I close, I want to acknowledge the great work Nina did for us in 2013 especially on this budget and thank the staff, council, and community for helping us get thought this emotionally difficult year. On to 2014!

Respectfully submitted,



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 2013 – 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 2014.

Future Trends and Issues – This section describes what the department projects are areas to address in 2014 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 2011-2013 and the appropriated 2014 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.

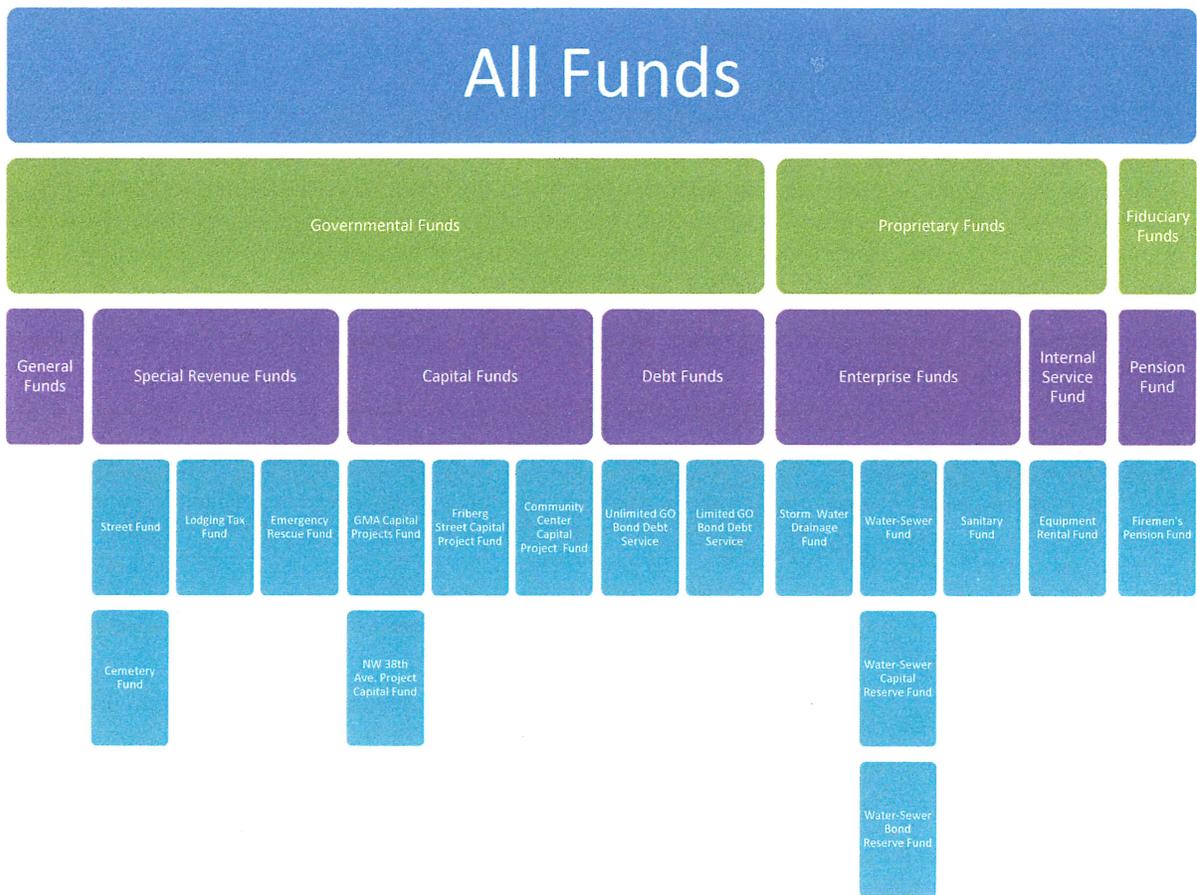
***Capital Project Funds* (300-399)** Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

***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
<b>Modified Accrual – Governmental Funds</b>	
Encumbrances	Treated as expenditures in the year they are encumbered, not when the expenditure occurs.
Grants	Considered revenue when awarded, not when earned.
Sales and Use Tax	Considered to be revenue when received rather than when earned.
Project Length budgets (Carry Forward projects)	Adopted during the year are considered to reduce funds available in the year funds were originally appropriated. Overspending the project length budgets is considered to reduce funds available. Closeout of unspent project length budgets is considered to increase fund available
<b>Accrual Basis – Propriety Funds</b>	
Capital Outlay	Budgeted as expenditure in the year purchased.
Depreciation	Not budgeted.
Interest Capitalized on Construction Projects	Budgeted as interest expense.
Debt Proceeds	Considered to be revenues, not an increase in liabilities.
Principal Payments	Shown as expenditures rather than reductions in liabilities.
Grants for Construction	Considered as revenues, not capital contributions.
Receipts of long-term Receivables	Considered to be revenues, not reductions of the receivable.

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 July-August preceding the adoption of the 2014 Budget in December. This forecast was updated and revisited at different points in the budget process. As with other local governments, forecasting in this current economic environment was challenging. The City Council will be revisiting the updates to the forecast quarterly through this year in order to adjust the 2014 Budget if necessary.

The primary revenues for operating the City are property taxes, sales tax and utility taxes. 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 moderate increase in revenue available for capital in 2014 with a more robust rebound in 2015.

*Operating Revenues*

Property taxes are received from the Clark County Treasurer who acts as the City’s agent to collect property taxes levied in the county for all taxing entities. Taxes are due either in total on April 30<sup>th</sup> or two equal installments on April 30<sup>th</sup> and October 31<sup>st</sup>. 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 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. As a result the City has banked capacity available. With the improved housing market resulting in a 9.35% increase in assessed value, the City has opted to use some of the banked capacity as well as the 1% lawful increase in property taxes for the 2014 budget. These two increases in property taxes will be mostly absorbed in the assessed value increase resulting in a tax rate at \$3.59 per \$1,000. The increases will be used for street maintenance and parks maintenance projects respectively. Property tax collections are projected to increase by 9% in 2014 to \$9,925,296.

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 2013 and projected for 2014 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 by 5% in 2014 to \$2,479,710. In 2014, the City anticipates infrastructure and commercial development to begin on five different projects and the City has a 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 3-5%. 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%.

### *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 increase modestly in 2014 as property sales grow in the City but prices will grow 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 an increase of 5% to \$495,957 in 2014. This forecast is conservative given recent volatility in the market.

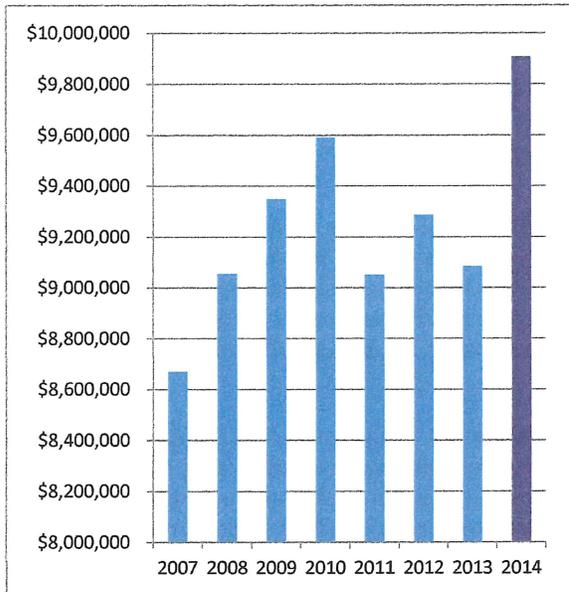
The City of Camas imposes impact fees and system development charges which are collected at the time development. These resources are used to develop the infrastructure necessary to support the demands placed on the City by growth. All the revenue generated in this category is used for capital improvements. 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 2014. 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 2013 collection of fees decreased by 30%. Yet Park Impact Fees increased 53% in 2013 are expected to do the same in 2014. Fire Impact Fees are not tracking housing growth due to sprinkler credits. This policy will be revisited in 2014. In addition, City Council may consider a "sunset" provision for future use of credits.

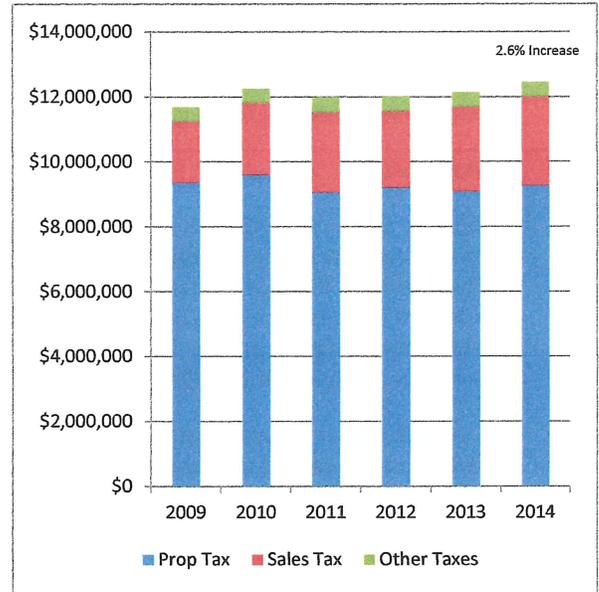
Service Development Charges (SDCs) are collected for water, sewer and storm drainage with the same growth trend as impact fees anticipated with SDCs. In 2014, the revenue collected for SDCs is anticipated to increase in pace with anticipated housing growth. To forecast impact fees and service development charges staff reviewed history and utilized the property tax projection model to determine new construction growth rates.

# City of Camas Budget | 2014

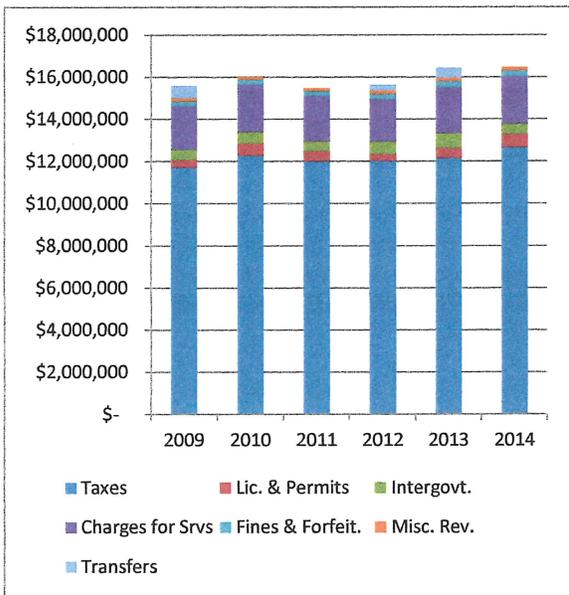
### Property Tax Projections



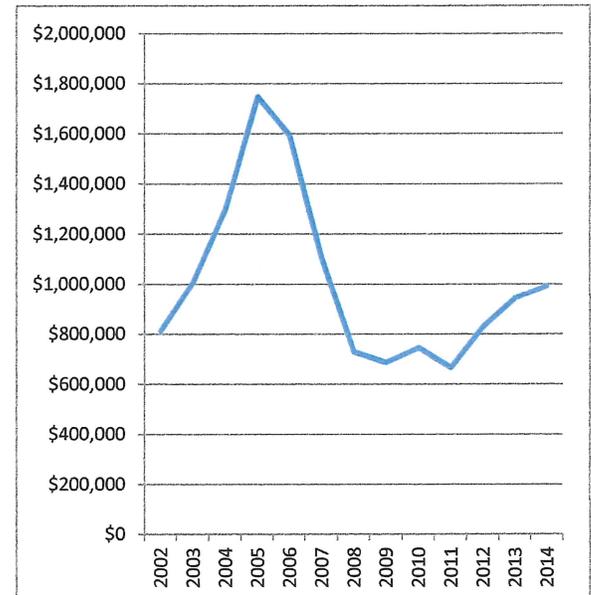
### Tax Projections



### 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 1<sup>st</sup> through December 31<sup>st</sup>. Municipal government fiscal years do not coincide with the fiscal years of the state government (July 1<sup>st</sup>- June 30<sup>th</sup>) or the federal government (October 1<sup>st</sup>-September 30<sup>th</sup>).

In Washington State, cities have the option to budget for two years or a biennial budget. At this time, the City of Camas has an annual budget but will be considering adopting a biennial budget during the next declaration cycle which would be June, 2014.

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 a 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 will be made to City Council 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-June).

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
April	Preliminary Revenue Forecast is prepared for the five year financial model.
Late Spring	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 sends 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	Recommended Budget is presented to City Council.
Late October	Budget Review by City Council
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.
Mid-May	Budget cycle repeats.

# City of Camas Budget 2014

## Budget Summary

### City of Camas Budget for 2014

Fund	Projected		Budget Appropriation	Projected	
	Beginning Fund Balance	Budget Revenues		Ending Fund Balance	Change in Fund Balance
General	\$ 4,498,268	\$ 17,114,401	\$ 18,024,236	\$ 3,588,433	\$ (909,835)
City Street	\$ 251,074	\$ 2,168,128	\$ 2,402,986	\$ 16,216	\$ (234,858)
Emergency Rescue	\$ 79,469	\$ 3,182,998	\$ 3,171,890	\$ 90,577	\$ 11,108
Lodging Tax Fund	\$ 13,348	\$ 5,937	\$ 5,000	\$ 14,285	\$ 937
Cemetery	\$ 35,088	\$ 129,451	\$ 142,694	\$ 21,845	\$ (13,243)
Unlimited G.O. Bond Debt Service	\$ 28,541	\$ 626,119	\$ 626,119	\$ 28,541	\$ -
Limited G.O. Bond Debt Service	\$ 337	\$ 883,455	\$ 883,455	\$ 337	\$ -
GMA Capital Projects	\$ 2,112,637	\$ 2,820,097	\$ 3,331,130	\$ 1,601,604	\$ (511,033)
NW 38th Ave. Construction	\$ -	\$ 3,572,000	\$ 3,572,000	\$ -	\$ -
Friberg Street Fund	\$ -	\$ 3,550,000	\$ 3,550,000	\$ -	\$ -
Community Center Capital Projects	\$ 4,651	\$ 500,000	\$ 500,000	\$ 4,651	\$ -
Storm Water Drainage Utility	\$ 835,522	\$ 1,175,822	\$ 1,605,066	\$ 406,278	\$ (429,244)
City Sanitary	\$ 800,335	\$ 1,814,948	\$ 1,966,412	\$ 648,871	\$ (151,464)
Water-Sewer	\$ 2,526,899	\$ 22,536,452	\$ 22,572,503	\$ 2,490,848	\$ (36,051)
WWTP Construction	\$ -	\$ 170,000	\$ 170,000	\$ -	\$ -
Water-Sewer Capital Reserve	\$ 836,472	\$ 3,044,253	\$ 3,020,000	\$ 860,725	\$ 24,253
Water-Sewer Bond Reserve	\$ 836,472	\$ 1,000	\$ -	\$ 837,472	\$ 1,000
Equipment Rental	\$ 1,328,817	\$ 1,602,597	\$ 1,225,307	\$ 1,706,107	\$ 377,290
Firemen's Pension	\$ 2,540,598	\$ 56,511	\$ 25,000	\$ 2,572,109	\$ 31,511
<b>Total City Budget 2014</b>	<b>\$ 16,728,528</b>	<b>\$ 64,954,169</b>	<b>\$ 66,793,798</b>	<b>\$ 14,888,899</b>	<b>\$ (1,839,629)</b>

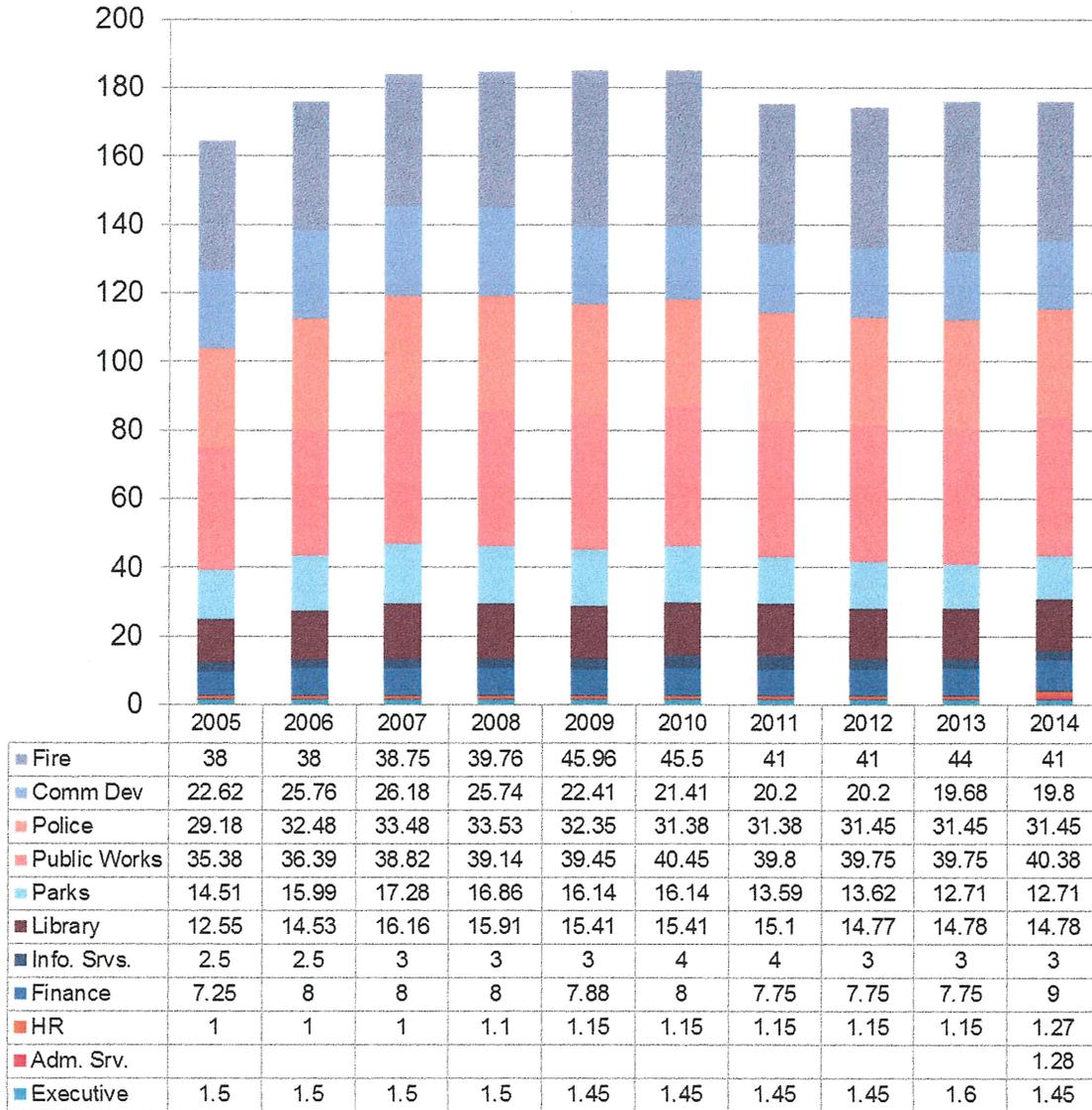
# City of Camas Budget | 2014

City of Camas  
Summary of Estimated Revenues, Expenditures and Reserves

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
<b>Estimated Beginning Fund Balance 1/1/2014</b>	\$ 4,498,268	\$ 378,979	\$ 28,878	\$ 2,117,288	\$ 5,835,700	\$ 1,328,817	\$ 2,540,598	\$ 16,728,528
<b>Revenues</b>								
Taxes	\$ 13,169,173	\$ 1,265,029	\$ 626,119	\$ 991,915				\$ 16,052,236
Licenses and Permits	\$ 701,442							\$ 701,442
Intergovernmental	\$ 472,469	\$ 414,528		\$ 7,399,500	\$ 500,250			\$ 8,786,747
Charges for Services	\$ 2,294,734	\$ 1,769,961		\$ 690,024	\$ 14,058,402	\$ 1,596,621		\$ 20,409,742
Fines and Forfeitures	\$ 271,310	\$ 12,444						\$ 283,754
Miscellaneous Revenue	\$ 205,273	\$ 12,105		\$ 37,858	\$ 163,824	\$ 5,975	\$ 56,511	\$ 481,546
Non-Revenues	\$ -	\$ 175,000		\$ 670,000	\$ 11,000,000			\$ 11,845,000
Transfers		\$ 1,837,447	\$ 883,455	\$ 652,800	\$ 3,020,000	\$ -		\$ 6,393,702
<b>Total Revenue</b>	<b>\$ 17,114,401</b>	<b>\$ 5,486,514</b>	<b>\$ 1,509,574</b>	<b>\$ 10,442,097</b>	<b>\$ 28,742,476</b>	<b>\$ 1,602,596</b>	<b>\$ 56,511</b>	<b>\$ 64,954,169</b>
<b>Total Available Resources</b>	<b>\$ 21,612,669</b>	<b>\$ 5,865,493</b>	<b>\$ 1,538,452</b>	<b>\$ 12,559,385</b>	<b>\$ 34,578,176</b>	<b>\$ 2,931,413</b>	<b>\$ 2,597,109</b>	<b>\$ 81,682,697</b>
<b>Expenditures</b>								
Salaries and Benefits	\$ 12,046,131	\$ 3,057,918		\$ -	\$ 2,620,268	\$ 370,773	\$ 25,000	\$ 18,120,090
Supplies and Services	\$ 2,739,076	\$ 1,334,549		\$ 917,675	\$ 4,958,900	\$ 554,534		\$ 10,504,734
Intergovernmental	\$ 1,075,422	\$ 435,455			\$ 517,000			\$ 2,027,877
Capital	\$ 326,160	\$ 865,000		\$ 8,552,000	\$ 14,605,000			\$ 24,348,160
Debt Service		\$ 29,648	\$ 1,509,574		\$ 3,560,013	\$ 300,000		\$ 5,399,235
Transfers	\$ 1,837,447		\$ -	\$ 1,483,455	\$ 3,072,800		\$ -	\$ 6,393,702
<b>Total Expenditures</b>	<b>\$ 18,024,236</b>	<b>\$ 5,722,570</b>	<b>\$ 1,509,574</b>	<b>\$ 10,953,130</b>	<b>\$ 29,333,981</b>	<b>\$ 1,225,307</b>	<b>\$ 25,000</b>	<b>\$ 66,793,798</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 3,588,433</b>	<b>\$ 142,923</b>	<b>\$ 28,878</b>	<b>\$ 1,606,255</b>	<b>\$ 5,244,195</b>	<b>\$ 1,706,106</b>	<b>\$ 2,572,109</b>	<b>\$ 14,888,899</b>
<b>Total Expenditures and Reserve Balance</b>	<b>\$ 21,612,669</b>	<b>\$ 5,865,493</b>	<b>\$ 1,538,452</b>	<b>\$ 12,559,385</b>	<b>\$ 34,578,176</b>	<b>\$ 2,931,413</b>	<b>\$ 2,597,109</b>	<b>\$ 81,682,697</b>

Summary of Staff Positions

Regular Full-Time Equivalents (FTE) Positions



### 2014 Summary of Budgeted Revenue by Fund

Fund	Taxes	Licenses & Permits	Inter- governmental Revenue	Charges For Services
<b>General Government Operations</b>				
General Fund	\$ 13,169,173	\$ 701,442	\$ 472,469	\$ 2,294,734
<b>Special Revenue</b>				
Street Fund			414,528	
Emergency Rescue Fund	1,259,112			1,734,520
Lodging Tax Fund	5,917			
Cemetery				35,441
Sub Total	1,265,029	-	414,528	1,769,961
<b>Debt Service</b>				
Unlimited GO Debt Service Fund	626,119			
Limited Debt Service Fund	-			
Sub Total	626,119	-	-	-
<b>Capital Projects</b>				
Growth Management Capital Projects Fund	991,915		1,047,500	690,024
NW 38th Ave. Construction Fund			3,452,000	
Friberg Street Construction Fund			2,900,000	
Community Center Capital Fund				
Sub Total	991,915	-	7,399,500	690,024
<b>Enterprise</b>				
Storm Drainage Fund			200,250	972,794
Sanitary Fund				1,810,362
Water/Sewer Fund			300,000	8,236,079
WWTP Construction Fund				
Water/Sewer Capital Fund			-	3,039,167
Water/Sewer Bond Reserve Fund				
Sub Total	-	-	500,250	14,058,402
<b>Internal Support</b>				
Equipment Rental Fund				1,596,621
<b>Reserves</b>				
Firemen's Pension Fund				
<b>Total</b>	<b>\$ 16,052,236</b>	<b>\$ 701,442</b>	<b>\$ 8,786,747</b>	<b>\$ 20,409,742</b>

# City of Camas Budget 2014

Fines & Forfeits	Misc. Revenue	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	Total
\$ 271,310	\$ 205,273	\$ _____	\$ _____	\$ 4,498,268	\$ 21,612,669
	10,054		1,743,546	251,074	-
12,444	1,922	175,000		79,469	2,419,202
	20			13,348	3,262,467
	109		93,901	35,088	19,285
					164,539
12,444	12,105	175,000	1,837,447	378,979	5,865,493
				28,541	654,660
			883,454	337	883,791
-	-	-	883,454	28,878	1,538,451
	37,858		52,800	2,112,637	-
		120,000		-	4,932,734
		50,000	600,000	-	3,572,000
		500,000		4,651	3,550,000
					504,651
-	37,858	670,000	652,800	2,117,288	12,559,385
	2,778		-	835,522	-
	4,586			800,335	2,011,344
	150,373	11,000,000	2,850,000	2,526,899	2,615,283
		-	170,000	-	25,063,351
	5,087	-		836,472	170,000
	1,000	-		836,472	3,880,726
					837,472
-	163,824	11,000,000	3,020,000	5,835,700	34,578,176
	5,975			1,328,817	-
					2,931,413
	56,511			2,540,598	-
					2,597,109
\$ 283,754	\$ 481,546	\$ 11,845,000	\$ 6,393,701	\$ 16,728,528	\$ 81,682,696

## 2014 Summary of Budgeted Expenditures by Fund

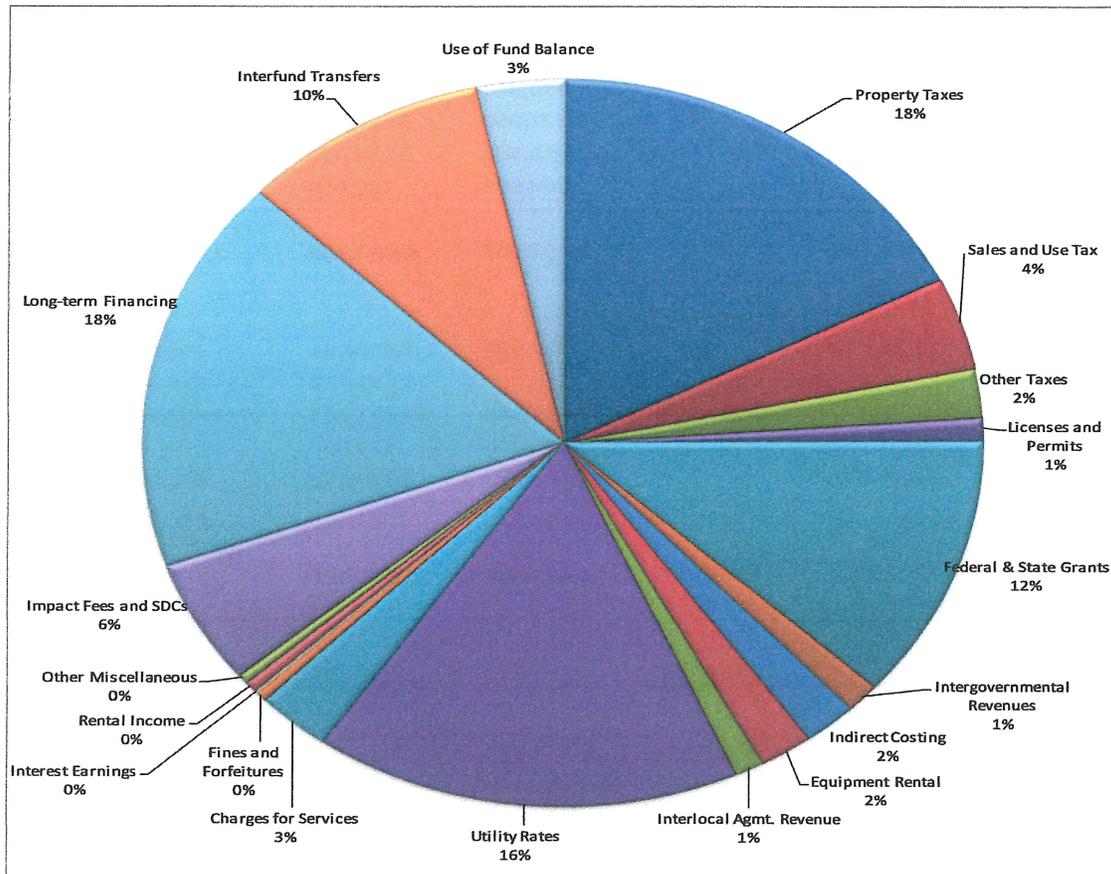
Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges
<b>General Government Operations</b>				
General Fund	\$ 8,661,338	\$ 3,384,794	\$ 309,409	\$ 2,429,666
<b>Special Revenue</b>				
Street Fund	398,637	183,389	156,500	714,655
Emergency Rescue Fund	1,806,178	568,704	156,500	260,210
Lodging Tax Fund				5,000
Cemetery	71,873	29,137	3,500	38,184
Sub Total	2,276,688	781,230	316,500	1,018,049
<b>Debt Service</b>				
Unlimited GO Debt Service Fund				
Limited Debt Service Fund				
Sub Total				
<b>Capital Projects</b>				
Growth Management Capital Projects Fund				917,675
NW 38th Ave. Construction Fund				
Friberg Street Construction Fund				
Community Center Capital Fund				
Sub Total	-	-	-	917,675
<b>Enterprise</b>				
Storm Drainage Fund	225,336	88,302	39,500	365,628
Sanitary Fund	285,261	144,644	48,000	1,393,507
Water/Sewer Fund	1,280,149	596,576	804,500	2,307,765
WWTP Construction Fund				
Water/Sewer Capital Fund				
Water/Sewer Bond Reserve Fund				
Sub Total	1,790,746	829,522	892,000	4,066,900
<b>Internal Support</b>				
Equipment Rental Fund	262,681	108,092	378,000	176,534
<b>Reserves</b>				
Firemen's Pension Fund		25,000		
<b>Total</b>	<b>\$ 12,991,453</b>	<b>5,128,638</b>	<b>1,895,909</b>	<b>8,608,824</b>

# City of Camas Budget | 2014

Inter-governmental Services/Taxes	Interfund Transfers	Debt Services	Capital Outlay	Total	Ending Fund Balance
1,075,422	\$ 1,837,447	-	\$ 326,160	\$ 18,024,236	\$ 3,588,433
299,805			650,000	2,402,986	16,216
135,650		29,648	215,000	3,171,890	90,577
				5,000	14,285
				142,694	21,845
435,455	-	29,648	865,000	5,722,570	142,923
		626,119		626,119	28,541
		883,455		883,455	337
		1,509,574		1,509,574	28,878
	1,483,455		930,000	3,331,130	1,601,604
			3,572,000	3,572,000	-
			3,550,000	3,550,000	-
			500,000	500,000	4,651
-	1,483,455	-	8,552,000	10,953,130	1,606,255
46,000	52,800		787,500	1,605,066	406,278
95,000				1,966,412	648,871
376,000		3,560,013	13,647,500	22,572,503	2,490,848
			170,000	170,000	-
	3,020,000			3,020,000	860,725
				-	837,472
517,000	3,072,800	3,560,013	14,605,000	29,333,981	5,244,194
		300,000		1,225,307	1,706,107
				25,000	2,572,109
2,027,877	6,393,702	5,399,235	24,348,160	66,793,798	14,888,899

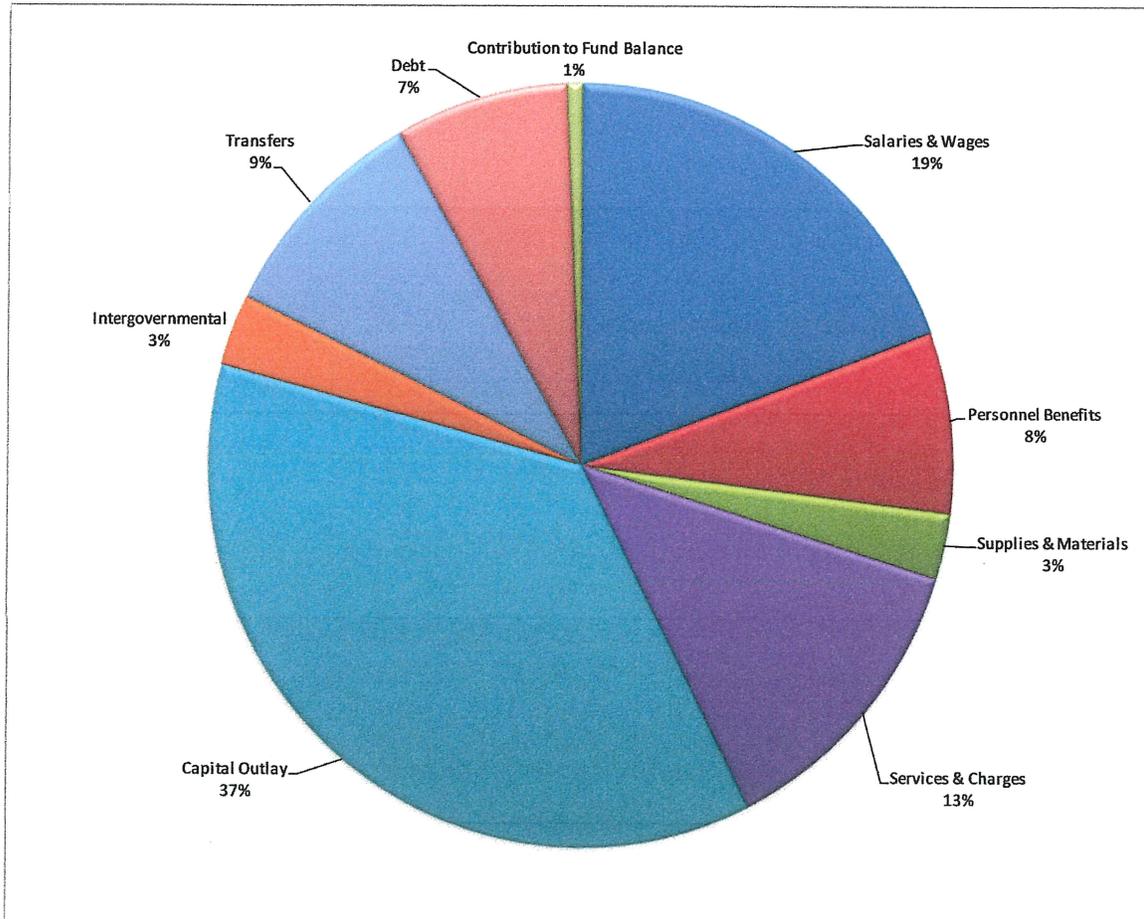
Summary of Revenue by Type for all funds

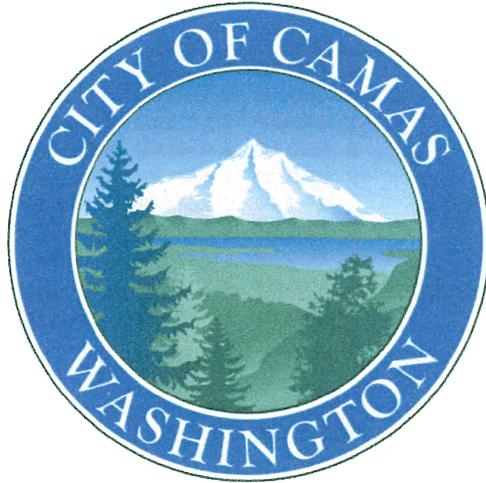
All Funds and Reserves	2011	2012	2013	2014
	Actual	Actual	Projection	Budget
Property Taxes	\$ 10,894,411	\$ 10,726,912	\$ 10,844,939	\$ 11,821,548
Sales and Use Tax	\$ 2,467,139	\$ 2,359,908	\$ 2,647,081	\$ 2,779,435
Other Taxes	\$ 1,137,510	\$ 1,285,056	\$ 1,391,093	\$ 1,451,253
Licenses and Permits	\$ 490,944	\$ 336,991	\$ 468,117	\$ 701,442
Federal & State Grants	\$ 3,822,360	\$ 909,726	\$ 2,539,623	\$ 7,913,432
Intergovernmental Revenues	\$ 841,837	\$ 909,703	\$ 871,468	\$ 873,315
Indirect Costing	\$ 1,363,483	\$ 1,324,429	\$ 1,317,830	\$ 1,385,486
Equipment Rental	\$ 1,026,409	\$ 1,029,713	\$ 1,028,933	\$ 1,381,485
Interlocal Agmt. Revenue	\$ 922,642	\$ 812,909	\$ 744,072	\$ 766,395
Utility Rates	\$ 12,555,393	\$ 12,548,270	\$ 10,513,718	\$ 11,019,235
Charges for Services	\$ 1,794,749	\$ 1,664,579	\$ 1,853,826	\$ 1,912,814
Fines and Forfeitures	\$ 244,396	\$ 242,682	\$ 272,670	\$ 283,754
Interest Earnings	\$ 67,954	\$ 42,527	\$ 75,487	\$ 76,298
Rental Income	\$ 311,881	\$ 308,007	\$ 294,833	\$ 335,908
Other Miscellaneous	\$ 314,205	\$ 534,886	\$ 386,277	\$ 283,474
Impact Fees and SDCs	\$ 1,116,651	\$ 790,856	\$ 982,240	\$ 3,729,191
Long-term Financing	\$ 5,405,809	\$ 2,991,262	\$ 7,193,474	\$ 11,845,000
Interfund Transfers	\$ 2,121,210	\$ 2,332,215	\$ 3,419,431	\$ 6,393,702
Use of Fund Balance	\$ 80,519	\$ 1,436,415	\$ 3,582,258	\$ 2,285,729
<b>Total</b>	<b>\$ 46,979,502</b>	<b>\$ 42,587,046</b>	<b>\$ 50,427,370</b>	<b>\$ 67,238,896</b>



Summary of Expenditures by Type for all funds

	2011	2012	2013	2014
All Funds and Reserves	Actual	Actual	Projection	Budget
Salaries & Wages	\$ 12,393,012	\$12,712,680	\$12,745,312	\$12,991,453
Personnel Benefits	\$ 4,607,517	\$ 4,692,760	\$ 4,860,987	\$ 5,128,638
Supplies & Materials	\$ 1,668,116	\$ 1,716,630	\$ 1,463,031	\$ 1,895,909
Services & Charges	\$ 6,530,315	\$ 6,706,515	\$ 6,212,689	\$ 8,608,824
Capital Outlay	\$ 8,587,964	\$ 4,689,354	\$14,074,407	\$24,648,160
Intergovernmental	\$ 1,949,047	\$ 2,027,724	\$ 1,445,951	\$ 2,027,877
Transfers	\$ 2,121,210	\$ 2,332,216	\$ 2,732,228	\$ 6,393,702
Debt	\$ 4,123,292	\$ 3,771,853	\$ 4,229,434	\$ 5,099,235
Contribution to Fund Balance	\$ 4,999,032	\$ 3,937,315	\$ 2,663,333	\$ 445,099
<b>Total</b>	<b>\$ 46,979,505</b>	<b>\$42,587,047</b>	<b>\$50,427,372</b>	<b>\$67,238,897</b>





# City of Camas Budget

# 2014

*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 2014 as well as future trends, performance measurements, organizational charts and the line item budget.*

## **II. Department Budgets**

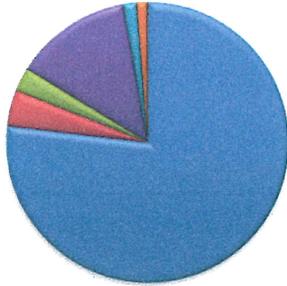
City of  
Camas  
Budget

2014

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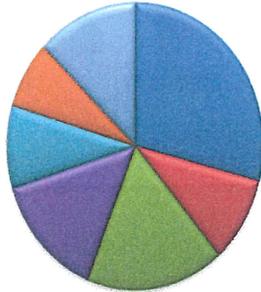
*The purpose of the General Fund is to provide for traditional government programs such as: Police, Fire, Public Works, Planning and General Administration. The primary source of funding for these general services are taxes such as property taxes, sales taxes, and fees for service which nearly 90% of the General Fund revenue. The expenditures in the General Fund currently support approximately 115 FTEs. The largest function of the General Fund supports is Law Enforcement which is approximately 25% of the expenditures in the 2014 Budget followed by Fire Protection with 17% of the expenditures.*

**General Fund**



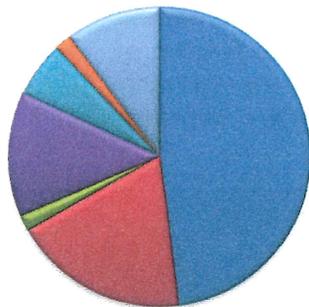
■ Taxes                      ■ Licenses & Permits                      ■ Intergovt.  
■ Charges for Services                      ■ Fines & Forfeitures                      ■ Misc. Revenue

*Revenues for the General Fund are primarily taxes such as property taxes, sales taxes and charges for services. Property taxes are expected to grow 9.3% in 2014. This growth will be primarily due to growth in assessed value coupled with new construction growth in housing and commercial in the City.*



■ Law Enforcement                      ■ Streets  
■ Fire                      ■ Support Services  
■ Parks & Recreation                      ■ Library  
■ 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 from property taxes.*



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

*The largest expenditures paid by the General Fund are salaries and benefits which is almost 67% 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 Streets maintenance and the Cemetery maintenance.*

## 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 2014 with housing construction increasing and commercial projects proceeding.

The City is not anticipating any additional federal grant funding in the 2014 fiscal year for operating costs but rather the opposite. This budget anticipates the loss of the Federal SAFER grant which is anticipated to reduce the fire/paramedic FTE count by three positions in August, 2014. State funding is expected to continue to decrease due to fiscal constraints at the state level. State shared revenues such as liquor taxes and profit will continue to be reduced with the State of Washington diverting the liquor revenue to the State General Fund.

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 2014 fiscal year 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 2014. The second reason is the low fund balance available for the City to invest. The City anticipates fund balance reserves will be above policy levels but may be required to use for interfund loans with the number of capital projects scheduled for 2014.

Overall, the General fund revenues are anticipated to increase moderately from 2013 primarily due to the reduction of Real Estate Excise Tax support and budgeting capital projects in the Growth Management Fund. 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.

# City of Camas Budget | 2014

## 001 General Fund 2014 Revenue Budget

	2009	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Actual	Projection	Budget
311.100.00 Property Taxes	\$ 9,350,153	\$ 9,591,031	\$ 9,052,175	\$ 9,204,902	\$ 9,086,266	\$ 9,936,317
317.400.00 Private Harvest Timber Tax (TAV)	\$ 39		\$ 68	\$ 204	\$ 122	\$ -
313.100.00 Local Retail Sales/Use Tax	\$ 1,739,752	\$ 2,060,554	\$ 2,273,785	\$ 2,151,296	\$ 2,361,628	\$ 2,479,710
313.710.00 Local Criminal Just	\$ 159,814	\$ 166,265	\$ 193,354	\$ 208,612	\$ 285,453	\$ 299,725
316.430.00 Natural Gas Franchise	\$ 203,235	\$ 169,058	\$ 179,715	\$ 166,816	\$ 156,092	\$ 160,775
316.450.00 Sanitary Franchise	\$ 5,394	\$ 5,843	\$ 5,546	\$ 7,408	\$ 6,668	\$ 6,868
316.460.00 Cable Franchise Fee	\$ 218,322	\$ 244,152	\$ 263,671	\$ 261,176	\$ 266,447	\$ 274,441
316.810.00 Gambling Excise Tax	\$ 22,151	\$ 21,816	\$ 15,184	\$ 11,456	\$ 11,338	\$ 11,338
<b>Total Taxes</b>	<b>\$11,698,860</b>	<b>\$ 12,258,719</b>	<b>\$ 11,983,498</b>	<b>\$ 12,011,870</b>	<b>\$ 12,174,014</b>	<b>\$ 13,169,173</b>
321.300.00 Police & Protective	\$ 440	\$ 415	\$ 975	\$ 375	\$ 968	\$ 968
321.990.00 Other Business Licenses	\$ 325	\$ 440	\$ 330	\$ 320	\$ 450	\$ 450
321.910.00 Franchise Fees - Telecommunications	\$ 60	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000
322.100.00 Building Permits	\$ 346,725	\$ 564,537	\$ 466,094	\$ 318,799	\$ 445,450	\$ 678,197
322.110.00 Building & Structures- Fire	\$ 6,920	\$ 13,200	\$ 9,940	\$ 5,590	\$ 5,800	\$ 5,974
322.300.00 Animal Licenses	\$ 3,430	\$ 3,675	\$ 6,840	\$ 4,825	\$ 4,507	\$ 4,642
322.400.00 Street & Curb Permits	\$ 3,331	\$ 3,899	\$ 3,584	\$ 2,458	\$ 4,893	\$ 5,040
322.900.00 Other Non-Business Lic. & Permits	\$ 1,937	\$ 1,417	\$ 2,181	\$ 3,624	\$ 4,049	\$ 4,171
<b>Total Licenses &amp; Permits</b>	<b>\$ 363,168</b>	<b>\$ 588,583</b>	<b>\$ 490,944</b>	<b>\$ 336,991</b>	<b>\$ 468,117</b>	<b>\$ 701,442</b>
331.165.00 Secure Our Schools Grant	\$ 41,095	\$ -	\$ -	\$ -		
331.166.00 Ballistic Vest Grant	\$ 767	\$ 5,338	\$ 937	\$ 592	\$ 937	\$ 937
331.970.08 Federal Grant- Fire	\$ -	\$ -	\$ -	\$ 42,612	\$ 120,000	
332.210.00 Federal Equitable Sharing	\$ -	\$ 7,593	\$ -	\$ -	\$ -	
333.140.00 Federal Indirect-CDBG	\$ -	\$ 50,000	\$ -	\$ 1,683		
333.206.00 Federal Indirect-Traffic Safety Emph.	\$ -	\$ 498	\$ -	\$ 916		
333.206.01 Federal Indirect-DUI (DOTS)	\$ 901	\$ 373	\$ -	\$ -		
334.04.10 State Archives Grant						
333.206.01 Federal Indirect-Traffic Safety	\$ 1,000	\$ 1,000	\$ 2,498	\$ 1,799	\$ 1,500	\$ 1,500
333.453.10 Federal Indirect-Library Grant	\$ 6,939	\$ 23,613	\$ -	\$ 1,150	\$ 3,950	\$ 3,950
333.453.11 Federal Indirect-LSTA State Library	\$ -	\$ 3,250	\$ -	\$ -		
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.	\$ 9,651	\$ 9,873	\$ 9,835	\$ 9,836	\$ 7,295	\$ 7,295
334.030.10 State Grant-DOE Litter P/U	\$ 2,938	\$ 2,051	\$ -	\$ 1,687	\$ 3,114	
334.030.50 State Grant-Traffic Safety		\$ 309	\$ 597		\$ 1,567	
334.030.60 State Grant-Trip Reduction					\$ -	
334.040.20 State Grant-HVAC					\$ 110,711	
335.000.91 PUD Privilege Tax	\$ 162,335	\$ 149,782	\$ 157,352	\$ 182,203	\$ 182,739	\$ 188,221
335.020.32 DNR Landuse-NonTimber	\$ 6,967					
336.000.99 Streamlined Sales Tax Mitigation	\$ 372					
336.060.21 Criminal Justice -Population	\$ 3,626	\$ 3,772	\$ 4,176	\$ 4,428	\$ 4,740	\$ 5,283
336.060.26 Criminal Justice-Special Programs	\$ 13,841	\$ 14,287	\$ 15,767	\$ 16,649	\$ 17,680	\$ 17,678
336.060.51 DUI-Cities	\$ 5,499	\$ 3,142	\$ 3,986	\$ 3,673	\$ 3,598	\$ 3,706
336.060.91 Fire Ins. Premium Tax	\$ 31,032	\$ 36,432	\$ 34,521	\$ 32,866	\$ 38,286	\$ 39,073
336.06.94 Liquor Excise Tax	\$ 82,146	\$ 83,990	\$ 92,353	\$ 72,365	\$ 89,989	\$ 24,181
336.06.95 Liquor Board Profits	\$ 115,670	\$ 135,585	\$ 134,915	\$ 196,046	\$ 134,876	\$ 180,645
<b>Total Intergovernmental</b>	<b>\$ 484,779</b>	<b>\$ 530,888</b>	<b>\$ 456,937</b>	<b>\$ 585,108</b>	<b>\$ 720,980</b>	<b>\$ 472,469</b>

# City of Camas Budget | 2014

## 001 General Fund 2014 Revenue Budget

	2009	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Actual	Projection	Budget
341.490.00 Shared Costs - Court	\$ 18,844	\$ 5,046	\$ 26,548	\$ 39,158	\$ 42,414	\$ 43,687
342.210.00 Intergov. Law Protection	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
342.210.10 Drug Enforcement	\$ 12,744	\$ 9,300	\$ 8,217	\$ 10,923	\$ 8,220	\$ 8,467
342.220.00 Shared Costs - ECFR	\$ 28,598	\$ 22,402	\$ 727	\$ 3,412	\$ 7,086	\$ 7,086
339.210.68 ARRA Fed Indirect Grant	\$ 12,228	\$ 52,840	\$ -	\$ 32,025		
341.220.00 Civil Probation Filing	\$ 219	\$ 108	\$ 13	\$ -		
341.320.00 Clerks Recording Services	\$ 87	\$ 226	\$ 152	\$ 233	\$ 180	\$ 185
341.330.00 Court Fees	\$ 2,560	\$ 3,846	\$ 4,843	\$ 5,181	\$ 5,572	\$ 5,739
341.350.00 Other Statutory Cert copies		\$ 13	\$ 1	\$ 174		
341.710.00 Sales of Maps and Publications	\$ 3,511	\$ 2,785	\$ 15	\$ 2,654	\$ 2,039	\$ 2,100
341.750.00 Sales of Maps and Pubs Non-Tx	\$ 43	\$ 8	\$ 31	\$ -	\$ 9	
341.810.00 Duplicating Public Records	\$ 1,504	\$ 2,475	\$ 2,497	\$ 1,033	\$ 1,529	\$ 1,575
341.811.00 Copies-Taxable	\$ 5,802	\$ 4,906	\$ 4,233	\$ 4,457	\$ 3,968	\$ 4,087
341.620.00 Copies/Tape Fees	\$ 23	\$ 54	\$ 96	\$ -	\$ 84	\$ 86
341.710.00 Sale of Merchandise	\$ 269	\$ 104	\$ 30	\$ -	\$ -	\$ 150
341.500.00 Sales of Merchandise(nontaxable)	\$ -	\$ -	\$ 5	\$ -		
341.970.00 Employee Benefit Program Service	\$ 98	\$ (19)				
341.990.00 Other General Govt.	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
342.100.00 Law Enforcement Services	\$ 5,817	\$ 6,665	\$ 7,236	\$ 9,974	\$ 8,028	\$ 8,269
342.100.01 Law Enforcement Services-SRO	\$ 48,629	\$ 48,756	\$ 51,369	\$ 54,305	\$ 52,479	\$ 54,053
342.330.00 Adult Probation					\$ 255	\$ 255
342.360.00 Monitoring of Prisoners	\$ 40		\$ 2,000	\$ 3,840	\$ 3,280	\$ 3,378
342.400.00 Protective Inspection Fees	\$ 2,154	\$ 5,448	\$ 3,082	\$ 1,533	\$ 1,106	\$ 1,139
342.400.20 Construction Inspection Fees	\$ 45,356	\$ 33,182	\$ 106,054	\$ 71,441	\$ 75,652	\$ 77,922
342.500.00 DUI-Emergency Service Fees (Court)	\$ 9,128	\$ 11,913	\$ 10,250	\$ 18,193	\$ 11,724	\$ 12,076
342.990.00 Charge for Controlled Burn					\$ 1,000	\$ 1,030
341.490.00 Crime Conviction Fee	\$ 6,012	\$ 3,659	\$ 4,023	\$ 3,956	\$ 4,000	\$ 4,120
345.810.00 Zoning & Subdivision Fees	\$ 72,119	\$ 148,751	\$ 95,662	\$ 31,356	\$ 93,951	\$ 98,648
345.830.00 Plan Checking Fees	\$ 189,016	\$ 307,685	\$ 229,689	\$ 146,322	\$ 279,848	\$ 288,243
345.830.10 Plan Check Fees-Fire	\$ 4,190	\$ 10,940	\$ 8,098	\$ 4,922	\$ 5,104	\$ 5,257
345.830.20 Plan Review/Eng. & Planning	\$ 32,175	\$ 17,873	\$ 55,954	\$ 39,581	\$ 39,669	\$ 40,859
345.890.00 Other Planning Fees (SEPA, Shoreline)	\$ 11,995	\$ 16,435	\$ 5,985	\$ 4,170	\$ 13,860	\$ 14,276
347.310.00 Swimming Pool Admissions	\$ 23,249	\$ 24,642	\$ 14,921	\$ 16,250	\$ 28,425	\$ 29,278
347.610.00 Swimming Lessons	\$ 45,000	\$ 41,305	\$ 35,726	\$ 39,132	\$ 43,467	\$ 44,771
347.620.00 Recreation-Camps	\$ 31,033	\$ 34,021	\$ 27,920	\$ 25,946	\$ 19,902	\$ 20,499
347.630.00 Recreation-Youth Sports	\$ 25,494	\$ 26,558	\$ 27,086	\$ 35,310	\$ 28,372	\$ 29,223
347.640.00 Recreation-Adult Sports	\$ 34,031	\$ 28,896	\$ 26,419	\$ 26,437	\$ 26,447	\$ 27,241
347.660.00 Recreation-Youth Programs	\$ 5,877	\$ 4,150	\$ 4,091	\$ 9,095	\$ 6,475	\$ 6,669
347.680.00 Recreation-Adult Programs	\$ 9,884	\$ 116	\$ 615	\$ 60	\$ 2,136	\$ 2,200
347.690.00 Recreation-Miscellaneous	\$ 9,088	\$ 4,947	\$ 2,265	\$ 13,407	\$ 15,600	\$ 16,068
347.900.00 Vendor Fees					\$ 400	\$ 412
341.961.00 Administration Services	\$ 25,398	\$ 34,006	\$ 74,295	\$ 75,839	\$ 108,229	\$ 115,007
341.430.00 Budget,Acctg, Auditing Services	\$ 348,661	\$ 501,492	\$ 518,564	\$ 493,272	\$ 489,468	\$ 487,742
341.950.00 Legal Services	\$ 14,200	\$ 14,000	\$ 11,152	\$ 12,209	\$ 28,820	\$ 29,927
341.960.00 Human Resources	\$ 38,692	\$ 50,628	\$ 54,408	\$ 55,996	\$ 54,081	\$ 64,578
341.815.00 IS/GIS	\$ 151,362	\$ 118,068	\$ 153,727	\$ 121,268	\$ 118,084	\$ 116,852
341.930.00 Central Services-Bldg Rental	\$ 43,613	\$ 43,682	\$ 41,604	\$ 41,533	\$ 20,345	\$ 32,203
341.962.00 Legislative					\$ 26,933	\$ 23,008
Emergency Service	\$ 106,784	\$ -	\$ -	\$ -		
341.820.00 Engineering Services	\$ 611,438	\$ 595,488	\$ 499,733	\$ 524,312	\$ 468,869	\$ 516,169
<b>Total Charges for Services</b>	<b>\$ 2,086,965</b>	<b>\$ 2,287,600</b>	<b>\$ 2,169,536</b>	<b>\$ 2,029,109</b>	<b>\$ 2,197,311</b>	<b>\$ 2,294,734</b>

# City of Camas Budget | 2014

## 001 General Fund 2014 Revenue Budget

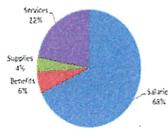
	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Projection	2014 Budget
352.300.00 Mandatory Insurance Costs	\$ 1,960	\$ 2,567	\$ 4,124	\$ 1,904	\$ 2,115	\$ 2,178
352.300.00 Boating Safety Penalties		\$ 30		\$ 40		
353.100.00 Traffic Infractions	\$ 87,582	\$ 88,946	\$ 97,268	\$ 89,735	\$ 100,682	\$ 105,717
353.100.30 Failure to Register a Vehicle		\$ 43	\$ 770	\$ 527	\$ 76	\$ 200
353.700.00 Other Nonparking Infraction	\$ 832	\$ 458	\$ 516	\$ 284	\$ 354	\$ 354
354.000.00 Parking Infraction Penalty	\$ 18,050	\$ 16,336	\$ 17,818	\$ 13,636	\$ 16,385	\$ 16,877
354.100.00 Parking Violation Penalties		\$ 1,290	\$ 5,165	\$ 3,791	\$ 5,481	\$ 5,646
355.200.00 D.W.I.	\$ 9,173	\$ 12,730	\$ 9,538	\$ 10,460	\$ 20,816	\$ 21,441
355.800.00 Other Criminal Traffic	\$ 14,791	\$ 12,601	\$ 14,428	\$ 17,948	\$ 21,822	\$ 22,913
356.900.00 Other Criminal/Non-Traffic	\$ 15,334	\$ 17,294	\$ 16,906	\$ 17,956	\$ 17,205	\$ 18,065
356.900.06 City Dog Violations	\$ -	\$ 55	\$ -	\$ -		
357.390.00 Criminal Costs/Elec.Home Monitor	\$ 42,031	\$ 44,178	\$ 47,504	\$ 52,630	\$ 56,052	\$ 57,734
357.330.00 Public Defender Costs	\$ 6,153	\$ 9,811	\$ 12,280	\$ 15,689	\$ 14,737	\$ 15,179
359.700.00 Library Fines for Lost Books	\$ 5,707	\$ 6,360	\$ 5,320	\$ 6,078	\$ 4,861	\$ 5,006
359.900.00 Miscell. Fines and Assessments	\$ -	\$ 9,000	\$ 1,000	\$ 116		
<b>Total Fines and Forfeitures</b>	<b>\$ 201,613</b>	<b>\$ 221,699</b>	<b>\$ 232,637</b>	<b>\$ 230,794</b>	<b>\$ 260,588</b>	<b>\$ 271,310</b>
361.110.00 Investment Interest	\$ 42,011	\$ 15,753	\$ 12,267	\$ 7,873	\$ 7,021	\$ 10,000
361.400.00 Int. on Contracts-District Court	\$ 11,376	\$ 16,920	\$ 20,462	\$ 14,514	\$ 25,252	\$ 26,010
362.400.00 Space & Fac. Rentals-Short Term	\$ 1,436	\$ 900	\$ 458	\$ 408	\$ 507	\$ 522
362.401.00 Space & Fac. Rentals-Short/Long Term	\$ 9,530	\$ 11,692	\$ 10,618	\$ 18,251	\$ 24,771	\$ 25,514
362.402.00 Space & Fac. Rentals-Lacamas Lodge	\$ -	\$ -	\$ -	\$ -		\$ 35,000
362.500.00 Space & Fac. Rentals-Long Term	\$ 14,972	\$ 13,156	\$ 14,744	\$ 5,316		
362.501.00 Comm. Ctr-Fac. & Space Rent-Long	\$ 335	\$ 100	\$ 450	\$ 160	\$ 566	\$ 583
362.600.00 Housing Rentals & Leases	\$ 17,729	\$ 15,141	\$ 15,415	\$ 16,468	\$ 16,087	\$ 16,569
362.900.00 Other Rentals & Use Charges	\$ 140	\$ 1,505	\$ 19,233	\$ 20,640	\$ 19,971	\$ 20,571
363.000.00 Insurance Recovery	\$ 8,929	\$ 127	\$ 1,631			
367.000.00 Contributed from Private Sources	\$ 9,015	\$ 35,231	\$ 11,481	\$ 16,063	\$ 18,450	\$ 19,003
367.110.00 Private Grants	\$ 5,850	\$ 6,700		\$ 6,094	\$ 1,500	\$ 6,500
369.100.00 Sales of Junk or Salvage	\$ 1,016	\$ 467	\$ 1,538	\$ 200	\$ 949	
369.200.00 Unclaimed Money-Police	\$ 17	\$ 234				
369.300.00 Forfeited/Confiscated Evidence		\$ 4,943	\$ 3,761	\$ 7,182	\$ 6,230	
369.810.00 Cashier Overage/Shortage	\$ 123	\$ 4	\$ 210	\$ 111	\$ 138	
369.900.00 Other Misc. Revenue	\$ 34,323	\$ 18,638	\$ 30,657	\$ 48,475	\$ 39,161	\$ 45,000
<b>Total Misc Revenue</b>	<b>\$ 156,802</b>	<b>\$ 141,511</b>	<b>\$ 142,925</b>	<b>\$ 161,755</b>	<b>\$ 160,604</b>	<b>\$ 205,273</b>
<b>Prior Year Adjustment</b>			\$ 4,875			
<b>Innterfund Loan Proceeds</b>					\$ 245,300	
<b>Insurance Recovery</b>				\$ 588		
<b>Sale of Fixed Assets</b>	\$ 2,068				\$ 290	
397.000.00 Operating Transfer In	\$ 598,791	\$ 12,916	\$ -	\$ 290,000	\$ 480,000	
<b>Total Transfers</b>	<b>\$ 598,791</b>	<b>\$ 12,916</b>	<b>\$ -</b>	<b>\$ 290,000</b>	<b>\$ 480,000</b>	
<b>Total General Fund Revenue</b>	<b>\$15,593,046</b>	<b>\$ 16,041,916</b>	<b>\$ 15,481,352</b>	<b>\$ 15,646,215</b>	<b>\$ 16,707,203</b>	<b>\$ 17,114,400</b>

## Legislative – City Council

### I. Budget Overview

2013 Projected	\$72,768
2014 Budget	\$63,400
Change in Budgets	-13%
2013 FTEs	-
2014 FTEs	-

Expenditures by function



% of the General Fund



### 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. 2013 Key Accomplishments

The City Council was successful in achieving the following goals for 2013:

- Provided legislative policy direction for the City
- Continued long-range planning on needed infrastructure, community growth and economic development.
- Approved the Consolidated Fire Interlocal Agreement with the City of Washougal for implementation in 2014.

### 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 decrease in budget is primarily due to reallocation of costs to the Administration Services Department.

### V. Goals and New Initiatives

The City Council has among its goals for the 2014 Fiscal Year the following key goals with current resources:

- Pursue funding support for transportation projects
- Continue long-range planning on needed infrastructure, community growth and economic development
- Completion of the Fire Consolidation Transition Plan
- 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 every January to review issues for the coming year.

For 2014 the topics include:

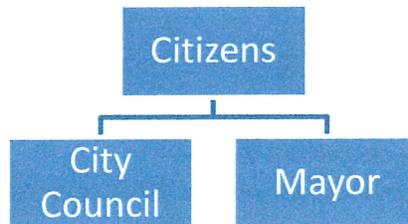
- Community Development Workplan
- North Urban Growth Area Green Space/Parks/Wildlife Corridors

- Parking Commission
- Economic Development
- Biennial Budget
- Fireworks/Special Events Permits
- Low and Fixed Income Subsidies and Utility Rates
- Salary Review Commission
- 2014 Budget, Debt Outstanding and Financial Policies

**VII. Performance Measurements**

Not applicable.

**VIII. Organizational Chart**



**IX. Department Operating Budget**

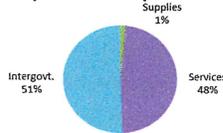
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Legislative</b>					
001-01-511-600-11	Regular Salaries And Wages	41,097	42,450	42,900	42,900
001-01-511-600-21	Personnel Benefits	3,491	3,580	3,626	3,800
001-01-511-600-31	Office And Operating Supplies	555	2,763	2,318	2,500
001-01-511-300-44	Advertising	3,174	4,099	3,946	12,200
001-01-511-600-41	Professional Ser	0	4,457	17,044	
001-01-511-600-42	Communication	1,754	664	593	1,000
001-01-511-600-43	Travel	0	608	94	1,000
001-01-511-600-49	Miscellaneous	2,204	2,247	2,247	0
	<b>Services</b>	<b>7,132</b>	<b>12,076</b>	<b>23,924</b>	<b>14,200</b>
	<b>Total Legislative</b>	<b>52,274</b>	<b>60,869</b>	<b>72,768</b>	<b>63,400</b>

## Judicial – Municipal Court

### I. Budget Overview

2013 Projected	\$232,699
2014 Budget	\$265,300
Change in Budgets	14%
2013 FTEs	-
2014 FTEs	-

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

The Municipal Court was successful in achieving the following goals for 2013:

- Kept current contract with Clark County rather than hiring City staff as planned for 2013
- Worked to reduce offender days on monitored probation for certain cases
- Made improvements to the courtroom

### IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. Funds are not adequate to fund the Municipal Court with City staff.

The increase in budget includes an increase in lease for the Court Building by the Port of Camas/Washougal to pre-recession levels. Indigent Defense contract increased due to changes made by the Supreme Court and increased costs for the Clark County contract are incorporated.

### V. Goals and New Initiatives

The Municipal Court has among its goals for the 2014 Fiscal Year the following key goals with current resources:

- Monitor case counting for compliance with new Indigent Defense Standards
- Implement case filing change to comply with CrRL13.2.1

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.

Another developing issue facing the Municipal Court is the new Marijuana Law which will be implemented in 2014. It is unknown at this time what the impact may be on the court system.

VII. Performance Measurements

Not available

VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Judicial</b>					
001-02-512-500-31	Office and Operating Supplies	1,081	2,192	1,408	2,000
001-02-512-500-35	Small Tools and Minor Equipmen	2,833	4,102	1,606	2,000
	<b>Supplies</b>	<b>3,914</b>	<b>6,294</b>	<b>3,014</b>	<b>4,000</b>
001-02-512-500-41	Professional Services	61,778	60,686	60,957	72,000
001-02-512-500-42	Communication	500	1,500	532	1,500
001-02-512-500-45	Operating Rents and Leases	18,972	28,534	28,464	38,000
001-02-512-500-46	Insurance	749	751	746	800
001-02-512-500-47	Public Utility	14,262	11,824	11,289	14,000
001-02-512-500-48	Repairs and Maintenance	64	343	402	1,000
001-02-512-500-49	Miscellaneous	0	0	0	0
	<b>Services</b>	<b>96,325</b>	<b>103,637</b>	<b>102,391</b>	<b>127,300</b>
001-02-512-500-51	<b>Intgovt Profess. Serv.</b>	<b>123,772</b>	<b>157,691</b>	<b>127,294</b>	<b>134,000</b>
	<b>Total Judicial</b>	<b>224,011</b>	<b>267,622</b>	<b>232,699</b>	<b>265,300</b>

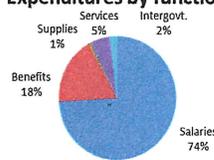
# City of Camas Budget | 2014

## Executive – Mayor and City Administrator

### I. Budget Overview

2013 Projected	\$321,144
2014 Budget	\$239,274
Change in Budgets	-25%
2013 FTEs	1.45
2014 FTEs	1.45

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

The Mayor and City Administrator were successful in achieving the following goals for 2013:

- Replacing the City Administrator who passed away
- Hired a new Finance Director
- Successfully passed the 2014 Budget
- Completed the Fire Interlocal Agreement with the City of Washougal

### IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The decrease in the budget is attributed to reallocation of resources to the new Administrative Services Department and moving the Senior Program to Parks and Recreation.

### V. Goals and New Initiatives

The Executive has among its goals for the 2014 Fiscal Year 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
- Develop a leadership and management training program
- Implement Equipment Replacement Funds
- Develop an Asset Management Program
- Participate with Camas School District to create a first class Community Education and Recreation Program
- Assist Fire in successfully implementing the Interlocal Agreement with the City of Washougal

### VI. Trends and Future Issues

As the economy recovers, position the City to meet the changing 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

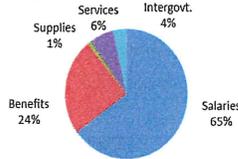
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Executive</b>					
001-03-513-100-11	Regular Salaries And Wages	167,212	172,807	230,865	178,121
001-03-513-100-21	Personnel Benefits	43,908	49,196	51,615	44,146
001-03-513-100-31	Office And Operating Supplies	897	951	2,631	1,000
001-03-513-100-35	Small Tools & Minor Equipment	0	0	663	
	<b>Supplies</b>	<b>897</b>	<b>951</b>	<b>3,295</b>	<b>1,000</b>
001-03-513-100-41	Professional Ser	0	905	27,537	
001-03-513-100-42	Communication	2,110	2,250	2,109	2,000
001-03-513-100-43	Travel	2,164	6,908	1,031	3,000
001-03-513-100-46	Insurance	2,266	3,886	881	1,000
001-03-513-100-48	Repairs & Maintenance	602	767	128	500
001-03-513-100-49	Miscellaneous	2,526	4,495	267	4,307
001.24.557.210.49	Miscellaneous-Outreach	1,975	2,850	416	2,200
	<b>Services</b>	<b>11,641</b>	<b>22,062</b>	<b>32,369</b>	<b>13,007</b>
001.24.557.200.51	Intergovt. Services-Outreach	4,500	4,500	3,000	3,000
	<b>Total Executive</b>	<b>228,158</b>	<b>249,516</b>	<b>321,144</b>	<b>239,274</b>

## Finance

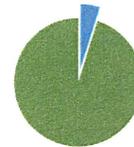
### I. Budget Overview

2013 Projected	\$754,714
2014 Budget	\$893,288
Change in Budgets	18%
2013 FTEs	7.75
2014 FTEs	9.0

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

The Finance Department was successful in achieving the following goals for 2013:

- Restructured service delivery into functional teams
- Implemented new cash management practices
- Successfully compiled the 2014 Budget
- Implemented new financial system upgrade including utility billing
- Developed new utility bills

### IV. Level of Service and Budget Impact

Budgeted resources should bring an increase in the level of service with the increase in staffing. The reinstatement of the Accountant position should allow the Department to implement best practices and address compliance issues. The increase in the budget is attributed to reallocation of resources for the Washington State Auditor services as well as increase of FTEs for the Accountant position and permanently increasing one of the Financial Assistant position to full time.

### V. Goals and New Initiatives

Finance has among its goals for the 2014 Fiscal Year 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 of Purchase Cards and ACH payments
- Complete an update of Utility Code and Utility Billing Policies to enhance customer service and staff efficiency

**VI. Trends and Future Issues**

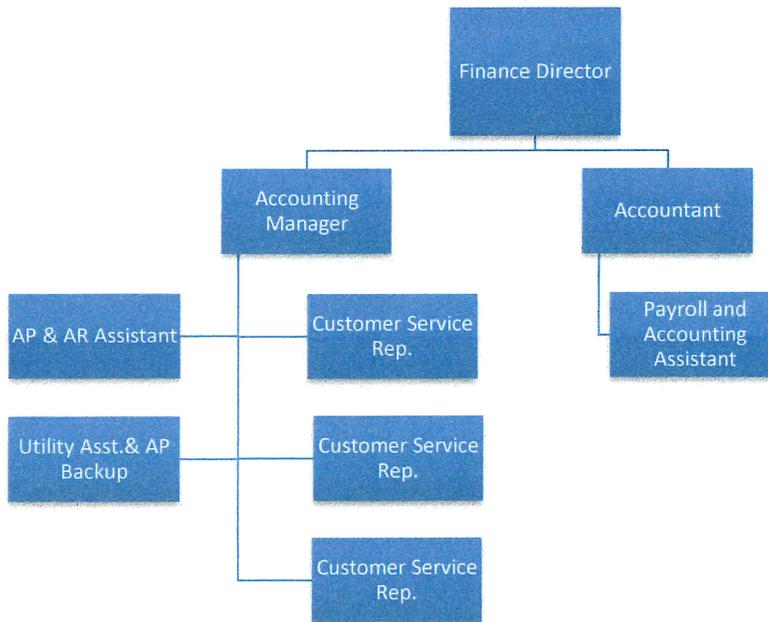
The top issues facing Finance Department include:

- 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 Budget
Formal, external recognition for financial & analytical excellence	0	2

**VIII. Organizational Chart**



# City of Camas Budget | 2014

## IX. Department Operating Budget

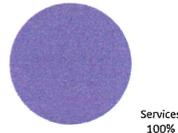
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Finance</b>					
001-04-514-230-11	Regular Salaries And Wages	470,020	494,107	523,039	582,346
001-04-514-230-12	Overtime	156	231	32	250
	<b>Salaries</b>	<b>470,176</b>	<b>494,338</b>	<b>523,071</b>	<b>582,596</b>
001-04-514-230-21	<b>Personnel Benefits</b>	<b>152,971</b>	<b>156,057</b>	<b>168,004</b>	<b>216,142</b>
001-04-514-230-31	Office And Operating Supplies	1,941	1,705	1,800	2,700
001-04-514-230-35	Small Tools And Minor Equip	0	1,432	1,000	3,100
	<b>Supplies</b>	<b>1,941</b>	<b>3,137</b>	<b>2,800</b>	<b>5,800</b>
001-04-514-230-41	Professional Ser	25,840	44,660	51,924	40,000
001-04-514-230-42	Communication	3,112	3,125	2,797	3,000
001-04-514-230-43	Travel	39	548	283	7,150
001-04-514-230-46	Insurance	3,122	10,242	4,269	5,000
001-04-514-230-48	Repairs & Maintenance	125	141	10	300
001-04-514-230-49	Miscellaneous/Membership&Dues	2,201	2,528	1,556	2,300
	<b>Services</b>	<b>34,439</b>	<b>61,244</b>	<b>60,840</b>	<b>57,750</b>
001-04-514-400-51	Intgovt Profess. Serv.	31,951	0		31,000
	<b>Total Finance</b>	<b>691,478</b>	<b>714,776</b>	<b>754,714</b>	<b>893,288</b>

## Legal

### I. Budget Overview

2013 Projected	\$101,298
2014 Budget	\$105,600
Change in Budgets	4%
2013 FTEs	-
2014 FTEs	-

Expenditures by function



% of the General Fund



### II. Purpose

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

### III. 2013 Key Accomplishments

The Legal Counsel was successful in achieving the following goals for 2013:

- 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.

### 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:

- The new Marijuana Law which will be implemented in 2014. It is unknown at this time what the impact may be on the Prosecutor will be
- Additional court days
- Unforeseen legal complications

# City of Camas Budget | 2014

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VII. Performance Measurements  
Not applicable

VIII. Organizational Chart  
Not applicable

IX. Department Operating Budget

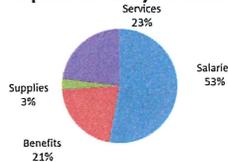
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Legal</b>					
001-05-515-300-43	Travel	0	110	20	100
001-05-515-300-49	Miscellaneous	0	480	347	500
001-05-515-301-41	Professional Serv (Criminal)	24,831	31,331	22,931	38,760
001-05-515-302-41	Professional Services (Civil)	71,770	68,837	78,000	66,240
	<b>Services</b>	<b>96,601</b>	<b>100,757</b>	<b>101,298</b>	<b>105,600</b>
	<b>Total Legal</b>	<b>96,601</b>	<b>100,757</b>	<b>101,298</b>	<b>105,600</b>

## Human Resources

### I. Budget Overview

2013 Projected	\$165,854
2014 Budget	\$136,564
Change in Budgets	-18%
2013 FTEs	1.15
2014 FTEs	1.27

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

Human Resources was successful in achieving the following goals for 2013:

- Ensuring the City earned the AWC WellCity Award for 2013 which will decrease the 2014 Regence premiums by 2%
- Settled one labor contract

### IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The decrease in budget and staffing is a result of the creation of the Administrative Services Department in 2014 in which Human Resources will be a division. The Human Resources Director was reclassified in 2013 to Administrative Services Director with half of the compensation funded from Human Resources and the other half funded from Administrative Services Department. In addition, the City added a receptionist position in the last quarter of 2013 which is split between Human Resources and Administrative Services. Time study will be performed in 2014 to determine the actual allocation between departments.

### V. Goals and New Initiatives

The Human Resources Division has among its goals for the fiscal year:

- Earn 2014 WellCity Award
- Settle two labor contract negotiations
- Successfully implement Self-Service HR module of Springbrook

### VI. Trends and Future Issues

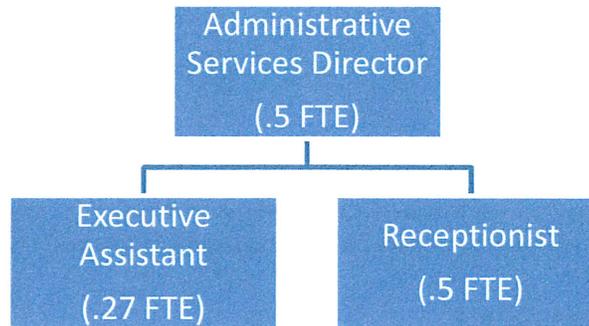
The top issues facing the Human Resources department include:

- Cost containment for employee benefits
- Labor negotiations with competing needs for resources

# City of Camas Budget | 2014

VII. Performance Measurements  
Not available

VIII. Organizational Chart



IX. Department Operating Budget

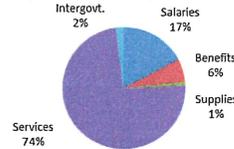
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Human Resources</b>					
001-06-518-100-11	Regular Salaries And Wages	93,781	97,197	97,759	72,236
001-06-518-100-21	Personnel Benefits	31,784	33,632	34,534	27,928
001-06-517-900-31	Office and Operating Supplies	0	0	1,877	2,000
001-06-518-100-31	Office And Operating Supplies	1,679	4,444	2,070	2,500
001-06-518-100-35	Small Tools and Minor Equip	0	0	663	
	<b>Supplies</b>	<b>1,679</b>	<b>4,444</b>	<b>4,611</b>	<b>4,500</b>
001-06-517-900-43	Travel	0	0	55	500
001-06-517-900-48	Repairs and Maintenance	0	0	304	800
001-06-518-100-41	Professional Ser	25,414	46,245	25,000	25,000
001-06-518-100-42	Communication	1,326	1,307	1,186	1,500
001-06-518-100-43	Travel	2,432	3,184	891	1,000
001-06-518-100-46	Insurance	1,801	1,388	633	1,100
001-06-518-100-48	Repairs & Maintenance	252	845	3	
001-06-518-100-49	Miscellaneous/Membership&Dues	568	1,080	878	2,000
	<b>Services</b>	<b>31,793</b>	<b>54,048</b>	<b>28,950</b>	<b>31,900</b>
<b>Total Human Resources</b>		<b>159,037</b>	<b>189,321</b>	<b>165,854</b>	<b>136,564</b>

## Administrative Services

### I. Budget Overview

2013 Projected	\$124,405
2014 Budget	\$432,742
Change in Budgets	248%
2013 FTEs	0
2014 FTEs	1.28

**Expenditures by function**



**% of the General Fund**



### II. Purpose

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

### III. 2013 Key Accomplishments

Administrative Services was successful in achieving the following goals for 2013:

- Establishing Administrative Services Director position
- Hiring a full time Receptionist for the City

### IV. Level of Service and Budget Impact

Budgeted resources will be monitored in this new department to ensure the level of service is funded. The increase in budget and staffing is a result of the creation of the Administrative Services Department in 2014 in which Human Resources and Information Services will be divisions.

### V. Goals and New Initiatives

The Administrative Services has among its goals for the fiscal year:

- Centralize public records
- Evaluate City Clerk functions with current staffing
- Centralize risk management functions

### VI. Trends and Future Issues

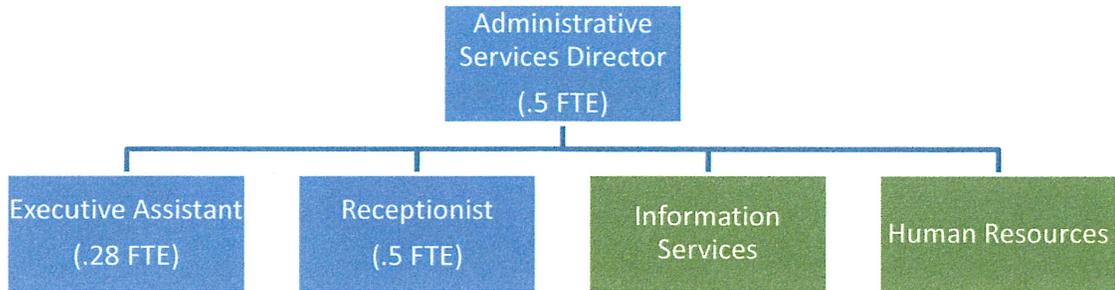
The top issue facing the Administrative Services Department is how to best centralize public records in a digital world when the State Archives is still requiring paper documents.

### VII. Performance Measurements

Not available

# City of Camas Budget | 2014

## VIII. Organizational Chart



## IX. Department Operating Budget

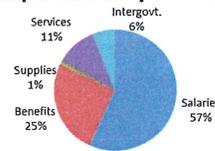
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Administrative Services</b>					
001-07-518-900-11	Regular Salaries And Wages				72,236
001-07-518-900-21	Personnel Benefits				27,928
001-07-518-900-31	Office and Operating Supplies	7,528	6,536	6,484	6,179
001-07-518-900-35	Small Tools and Minor Equipmen	611	0	33	
	<b>Supplies</b>	<b>8,139</b>	<b>6,536</b>	<b>6,517</b>	<b>6,179</b>
001-07-518-900-41	Professional Services	28,269	25,188	30,165	280,049
001-07-518-900-42	Communications	9,691	7,754	8,549	8,806
001-07-518-900.43	Travel				1,000
001-07-518-900-45	Operating Rentals and Leases	13,293	13,325	11,775	18,696
001-07-518-900-46	Insurance	61,386	1,649	1,649	1,649
001-07-518-900-48	Repairs and Maintenance	3,850	3,750	3,430	3,430
001-07-518-900-49	Miscellaneous	12,556	7,547	3,854	3,970
	<b>Services</b>	<b>129,045</b>	<b>59,214</b>	<b>59,423</b>	<b>317,600</b>
001-07-518-900-51	Intgovt Profess Services	39,016	33,653	56,666	7,000
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	1,800	1,800
	<b>Intergovernmental</b>	<b>49,042</b>	<b>45,679</b>	<b>58,466</b>	<b>8,800</b>
<b>Total Administrative Services</b>		<b>186,226</b>	<b>111,429</b>	<b>124,405</b>	<b>432,742</b>

## Law Enforcement

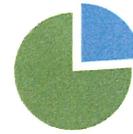
### I. Budget Overview

2013 Projected	\$4,434,355
2014 Budget	\$4,349,621
Change in Budgets	-2%
2013 FTEs	29.7
2014 FTEs	29.7

**Expenditures by function**



**% of the General Fund**



### II. Purpose

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

### III. 2013 Key Accomplishments

Police Department was successful in achieving the following goals for 2013:

- Re-accredited by the Washington Association of Sheriffs and Police Chiefs. This has been an ongoing project that began in 2012
- Filled several open police positions and completed all required training and certifications necessary to allow those employees to work independently
- Fully transitioned to a new less-lethal weapons platform
- Worked with WCIA, the City of Washougal and the City of Battle Ground to create a new training program for dealing with crisis intervention. This program is now a model for other cities

### IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. No new employees or programs are in the 2014 Budget. The activities of the Camas Police Department vary and encompass a wide variety of services not normally associated with the standard police function. These activities include enforcing criminal violations, traffic enforcement and investigating non-criminal complaints and providing safety for persons and property. The Police Department also performs code enforcement activities such as parking enforcement and nuisance abatement. The Camas School District and the City of Camas co-fund one full time police officer to provide safety and protection to our schools. The offender work crew program continues to provide services back to the community while reducing costs in prisoner incarceration fees.

### V. Goals and New Initiatives

The Police Department has among its goals for the fiscal year:

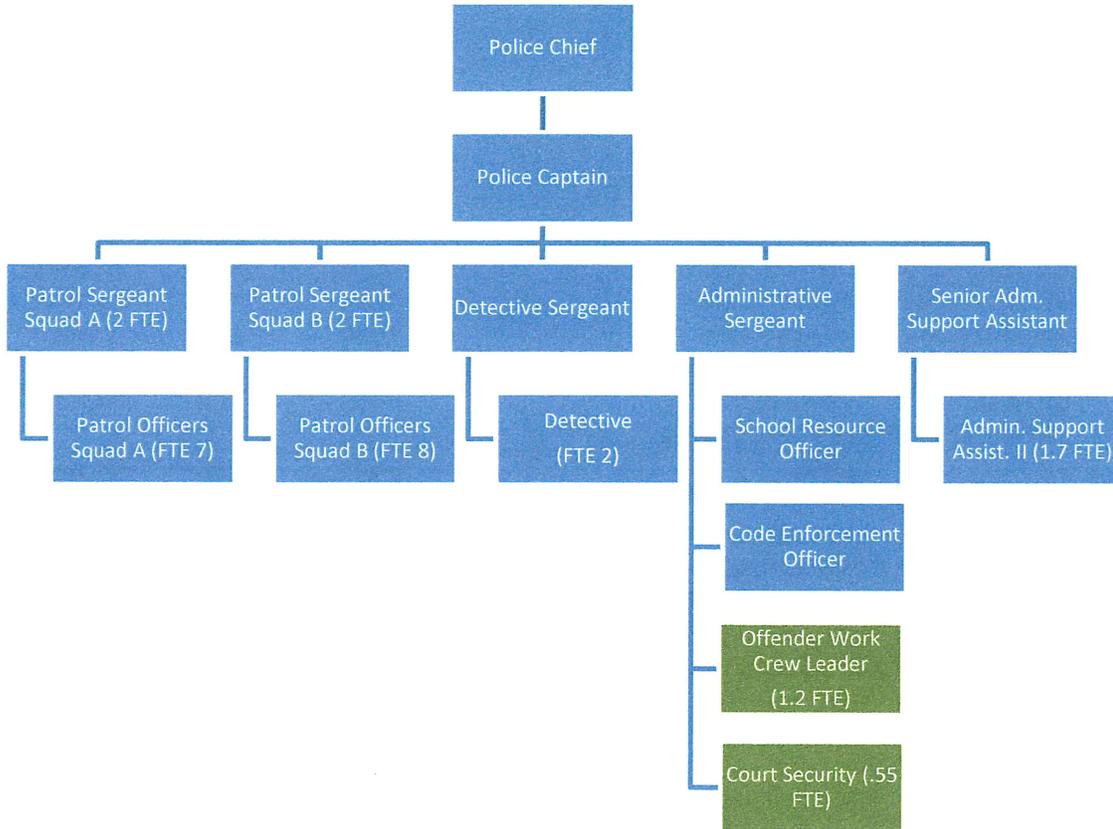
- Work with CRESA to establish a new response time report

### VI. Trends and Future Issues

The top issues facing the Police Department continue to be police officer staffing levels and the future funding of an upgrade radio system as part of the 911 dispatch system.

VII. Performance Measurements  
Not available

VIII. Organizational Chart



# City of Camas Budget | 2014

## IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Law Enforcement</b>					
001-08-521-100-11	Regular Salaries And Wages	330,574	352,137	354,481	
001-08-521-220-11	Regular Salaries And Wages	1,829,641	1,806,884	1,924,251	2,421,232
001-08-521-500-11	Regular Salaries And Wages	6,018	5,561	3,195	
001-08-521-700-11	Regular Salaries and Wages	53,666	55,695	55,908	
001-08-521-100-12	Overtime	129	1,127	1,913	
001-08-521-220-12	Overtime	96,258	125,060	91,167	65,650
001-08-521-700-12	Overtime	0	0		
	<b>Salaries</b>	<b>2,316,285</b>	<b>2,346,464</b>	<b>2,430,915</b>	<b>2,486,882</b>
001-08-517-200-21	Personnel Benefits	117,739	111,964	91,014	104,478
001-08-521-100-21	Personnel Benefits	108,799	98,131	114,950	
001-08-521-220-21	Personnel Benefits	702,116	701,207	751,178	953,364
001-08-521-500-21	Personnel Benefits	1,866	2,337	1,297	
001-08-521-700-21	Personnel Benefits	27,601	29,361	30,469	
001-08-521-100-22	Uniforms And Clothing	115	558	324	
001-08-521-220-22	Uniforms And Clothing	8,139	6,361	10,352	12,950
001-08-521-700-22	Uniforms and Clothing	159	0		
	<b>Benefits</b>	<b>966,535</b>	<b>949,918</b>	<b>999,584</b>	<b>1,070,792</b>
001-08-521-100-31	Office And Operating Supplies	6,039	9,048	8,413	
001-08-521-220-31	Office And Operating Supplies	10,171	4,435	6,775	33,485
001-08-521-400-31	Office And Operating Supplies	4,256	6,623	4,427	
001-08-521-500-31	Office And Operating Supplies	2,956	5,014	4,563	
001-08-521-700-31	Office and Operating Supplies	912	563	1,052	
001-08-521-100-32	Fuel Consumed	43	0	35	
001-08-521-220-32	Fuel	274	77	136	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	15,350	21,575
001-08-521-400-35	Small Tools And Minor Equip	0	0	576	
001-08-521-500-35	Small Tools And Minor Equip	3,946	4,690		
001-08-521-700-35	Small Tools and Minor Equip.	158	21	28	
	<b>Supplies</b>	<b>52,345</b>	<b>68,997</b>	<b>41,446</b>	<b>55,260</b>
001-08-521-100-41	Professional Ser	10,551	4,444	4,669	
001-08-521-220-41	Professional Services	1,954	5,212	3,011	29,825
001-08-521-400-41	Professional Ser	100	2,400	0	
001-08-521-500-41	Professional Ser	16,159	18,851	19,600	
001-08-521-100-42	Communication	39	22	17	
001-08-521-220-42	Communication	25,750	35,360	22,295	25,180
001-08-521-700-42	Communications	0	0	22	

# City of Camas Budget | 2014

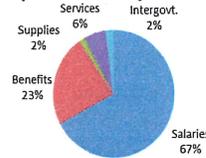
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
001-08-521-100-43	Travel	2,666	2,614	1,899	
001-08-521-220-43	Travel	942	1,567	1,500	14,360
001-08-521-400-43	Travel	5,136	3,853	3,930	
001-08-521-700-43	Travel	173	255	0	
001-08-521-220-44	Advertising	468	777	721	500
001-08-521-100-45	Intfund Oper. Rentals & Lease	15,156	22,454	18,347	22,608
001-08-521-220-45	Operating Rentals	188,408	195,788	176,757	243,960
001-08-521-300-45	Intfund Oper. Rentals & Lease	3,552	0	0	
001-08-521-700-45	Intfund Oper. Rentals & Leases	1,800	5,352	4,960	23,484
001-08-521-220-46	Insurance	12,563	38,699	16,361	17,180
001-08-521-500-46	Insurance	8,406	8,100	8,086	8,550
001-08-521-500-47	Public Utility	43,679	38,750	27,615	30,000
001.08.521.100.48	Repairs & Maintenance	2,028	3,845	0	
001-08-521-220-48	Repairs & Maintenance	3,064	4,774	2,473	30,210
001-08-521-500-48	Repairs & Maintenance	14,392	24,473	7,871	
001-08-521-700-48	Repairs and Maintenance	0	4,065	0	
001-08-521-100-49	Miscellaneous	4,392	4,665	4,182	
001-08-521-220-49	Miscellaneous	9,422	8,691	7,596	23,250
001-08-521-400-49	Miscellaneous	6,240	4,445	4,205	
001-08-521-500-49	Miscellaneous	21	413	0	
001-08-521-700-49	Miscellaneous	1,785	915	197	
	<b>Services</b>	<b>378,845</b>	<b>440,785</b>	<b>336,313</b>	<b>469,107</b>
001-08-521-220-51	Intgovt Profess. Serv.	221,198	245,371	247,280	267,580
001-08-521-400-51	Intgovt Profess. Serv.	800	2,200	600	
001-08-521-500-51	Intgovt Profess. Serv.	0	1,005		
	<b>Intgovt. Professional Services</b>	<b>221,998</b>	<b>248,576</b>	<b>247,880</b>	<b>267,580</b>
001-08-594-210-61	Land & Land Improvements	0	0	60,000	
001-08-594-210-64	Machinery & Equip	6,325	0	318,217	
	Capital	6,325	0	378,217	
	<b>Total Law Enforcement</b>	<b>3,942,333</b>	<b>4,054,740</b>	<b>4,434,355</b>	<b>4,349,621</b>

## Fire Protection

### I. Budget Overview

2013 Projected	\$3,004,097
2014 Budget	\$3,114,589
Change in Budgets	4%
2013 FTEs	23
2014 FTEs	20 (23 with SAFER Grant)

**Expenditures by function**



**% of the General Fund**



### II. Purpose

Provides fire, emergency medical services, and fire prevention education to the citizens of Camas and Washougal.

### III. 2013 Key Accomplishments

Fire Department was successful in achieving the following goals for 2013:

- Successfully completed the Fire Merger Agreement between City of Camas and City of Washougal
- Lowered overtime usage through use of innovative “floater” program
- Combined promotional and entry level testing process established between both cities
- Applied for renewal of “SAFER” staffing grant
- Increased hourly training through continued use of dedicated training captain

### IV. Level of Service and Budget Impact

Budgeted resources are not adequate to maintain the 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 staffing grant will allow the cities to maintain current staffing, if not, staffing may be reduced.

### V. Goals and New Initiatives

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

- Finalize ten year interlocal agreement with the City of Washougal for a merged Fire Department
- Establish a design team for a new engine purchase in 2015
- Explore public/private partnerships
- Improve participation in volunteer firefighter program
- Continue to work with county on system radio replacements

### VI. Trends and Future Issues

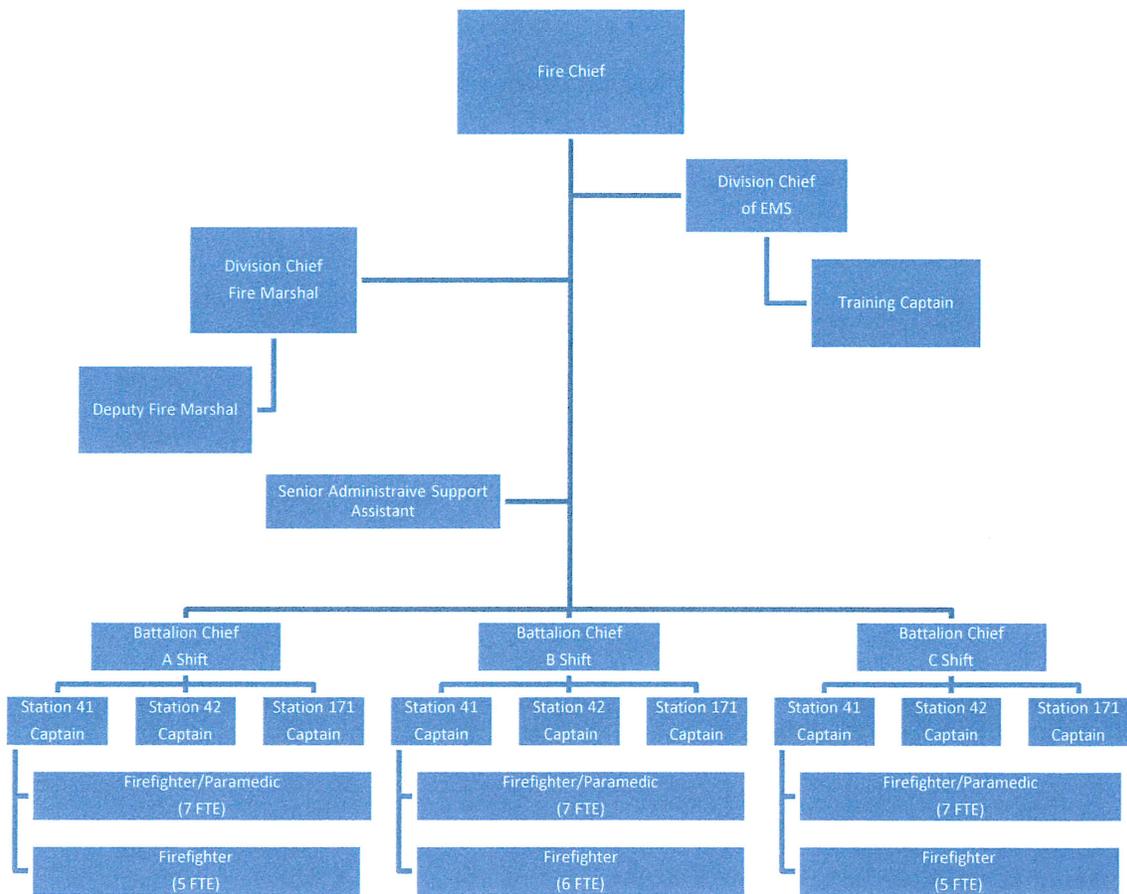
The top issues facing the Fire Department include:

- Operational deployment issues in an environment of increasing calls for service and limited budgets
- Develop a plan to replace current downtown fire station
- Plan for SCBA replacement

VII. Performance Measurements

Indicator	2013 Actual	2014 Budget
Total of all Calls	3,524	

VIII. Organizational Chart



# City of Camas Budget | 2014

## IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Fire</b>					
<b>Administration</b>					
001-09-522-100-11	Regular Salaries And Wages	108,655	81,335	84,872	86,694
001-09-522-100-12	Overtime	0	0	398	
	<b>Salaries</b>	<b>108,655</b>	<b>81,335</b>	<b>85,270</b>	<b>86,694</b>
001-09-522-100-21	<b>Personnel Benefits</b>	<b>29,890</b>	<b>25,451</b>	<b>27,817</b>	<b>29,439</b>
001-09-522-100-31	<b>Office And Operating Supplies</b>	<b>0</b>	<b>11</b>	<b>117</b>	
001-09-522-100-41	Professional Services	3,615	0	6	
001-09-522-100-42	Communication	298	165	164	
001-09-522-100-43	Travel	495	0	0	250
001-09-522-100-45	Intfund Oper. Rentals & Lease	2,579	3,725	3,165	7,728
001-09-522-100-48	Intfund Repairs & Maint.	206	309	228	
001-09-522-100-49	Miscellaneous	3,564	1,639	323	1,800
	<b>Services</b>	<b>10,756</b>	<b>5,839</b>	<b>3,886</b>	<b>9,778</b>
001-11-525-100-51	<b>Intgovt Profess. Serv.</b>	<b>15,413</b>	<b>17,080</b>	<b>19,272</b>	<b>18,000</b>
	<b>Total Administration</b>	<b>164,715</b>	<b>129,715</b>	<b>136,363</b>	<b>143,911</b>
<b>Fire Suppression</b>					
001-09-522-210-11	Regular Salaries And Wages	1,658,326	1,693,780	1,719,978	1,767,986
001-09-522-210-12	Overtime	130,057	219,256	133,631	131,000
	<b>Salaries</b>	<b>1,788,383</b>	<b>1,913,037</b>	<b>1,853,609</b>	<b>1,898,986</b>
001-09-522-210-21	Personnel Benefits	511,793	554,552	566,934	579,758
001-09-522-210-22	Uniforms And Clothing	4,216	4,866	5,892	8,300
001-09-522-210-23	Protective Clothing	7,208	8,870	6,359	7,700
001-09-522-210-25	Wellness/Fitness Program	3,638	639	223	1,000
	<b>Benefits</b>	<b>526,856</b>	<b>568,927</b>	<b>579,408</b>	<b>596,758</b>
001-09-522-210-31	Office And Operating Supplies	7,448	5,023	8,473	13,000
001-09-522-210-32	Fuel Consumed	11,597	11,844	9,672	12,000
001-09-522-210-35	Small Tools And Minor Equip	3,852	8,217	5,989	9,000
	<b>Supplies</b>	<b>22,897</b>	<b>25,084</b>	<b>24,134</b>	<b>34,000</b>
001-09-522-210-41	Professional Services	3,573	8,247	5,808	3,500
001-09-522-210-42	Communication	22,172	24,573	20,262	21,300
001-09-522-210-44	Advertising	0	69	0	
001-09-522-210-45	Intfund Oper. Rentals & Lease	9,638	10,637	9,640	24,729
001-09-522-210-46	Insurance	33,882	47,053	19,858	20,454
001-09-522-210-48	Repairs & Maintenance	21,180	24,096	28,155	30,000
001-09-522-210-49	Miscellaneous	4,070	4,818	3,107	6,000
	<b>Services</b>	<b>94,515</b>	<b>119,492</b>	<b>86,830</b>	<b>105,983</b>
001-09-522-210-51	<b>Intgovt Profess. Serv.</b>	<b>66,749</b>	<b>67,621</b>	<b>68,164</b>	<b>71,500</b>
	<b>Total Fire Suppression</b>	<b>2,499,400</b>	<b>2,694,161</b>	<b>2,612,145</b>	<b>2,707,227</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Water Service</b>					
001-09-522-230-35	Small Tools & Minor Equipment	997	0	2,766	
001-09-522-230-47	Public Utility	9,000	10,800	9,600	11,500
<b>Total Water Service</b>		<b>9,997</b>	<b>10,800</b>	<b>12,366</b>	<b>11,500</b>
<b>Fire Prevention and Investigation</b>					
001-09-522-300-11	Regular Salaries And Wages	86,145	90,270	86,659	89,776
001-09-522-300-12	Overtime	4,775	1,338	3,692	4,000
<b>Salaries</b>		<b>90,920</b>	<b>91,608</b>	<b>90,351</b>	<b>93,776</b>
001-09-522-300-21	Personnel Benefits	16,001	16,130	16,407	17,196
001-09-522-300-25	Wellness/Fitness Program	107			
<b>Benefits</b>		<b>16,107</b>	<b>16,130</b>	<b>16,407</b>	<b>17,196</b>
001-09-522-300-31	Office And Operating Supplies	909	160	572	500
001-09-522-300-32	Fire Prevention Supplies	535	1,098	371	2,000
001-09-522-300-35	Small Tools And Minor Equip	0	0	116	1,000
<b>Supplies</b>		<b>1,444</b>	<b>1,257</b>	<b>1,059</b>	<b>3,500</b>
001-09-522-300-42	Communication	0	0	12	
001-09-522-300-45	Intfund Oper. Rentals & Lease	6,348	6,456	5,739	15,456
001-09-522-300-49	Miscellaneous	1,244	1,136	1,324	2,000
<b>Services</b>		<b>7,592</b>	<b>7,592</b>	<b>7,075</b>	<b>17,456</b>
<b>Total Fire Prevention and Investigations</b>		<b>116,063</b>	<b>116,586</b>	<b>114,893</b>	<b>131,928</b>
<b>Training</b>					
001-09-522-450-31	Office And Operating Supplies	115	375	1,081	1,000
001-09-522-450-35	Small Tools And Minor Equip	0	0		700
<b>Supplies</b>		<b>115</b>	<b>375</b>	<b>1,081</b>	<b>1,700</b>
001-09-522-450-41	Professional Ser	271	0		
001-09-522-450-43	Travel	1,164	445	1,421	3,000
001-09-522-450-45	Operating Rentals	0	0		1,500
001-09-522-450-49	Miscellaneous	1,994	1,405	2,497	6,200
<b>Services</b>		<b>3,428</b>	<b>1,850</b>	<b>3,918</b>	<b>10,700</b>
<b>Total Training</b>		<b>3,543</b>	<b>2,224</b>	<b>4,999</b>	<b>12,400</b>

# City of Camas Budget | 2014

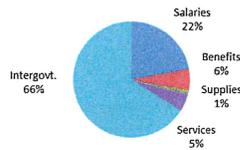
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Facilities</b>					
001-09-522-500-11	Regular Salaries And Wages	3,904	3,965	1,667	4,000
001-09-522-500-21	Personnel Benefits	1,740	1,792	810	1,720
001-09-522-500-31	Office And Operating Supplies	2,638	2,789	2,365	5,500
001-09-522-500-35	Small Tools And Minor Equip	609	452	577	2,000
	<b>Supplies</b>	<b>3,247</b>	<b>3,241</b>	<b>2,942</b>	<b>7,500</b>
001-09-522-500-41	Professional Ser	2,545	1,922	2,251	2,000
001-09-522-500-46	Insurance	4,768	4,495	4,477	4,585
001-09-522-500-47	Public Utility	21,685	19,013	16,464	20,000
001-09-522-500-48	Repairs & Maintenance	6,025	5,537	9,060	17,500
001-09-522-500-49	Miscellaneous	21	0		
	<b>Services</b>	<b>35,043</b>	<b>30,966</b>	<b>32,253</b>	<b>44,085</b>
	<b>Total Facilities</b>	<b>43,934</b>	<b>39,964</b>	<b>37,672</b>	<b>57,305</b>
001-09-522-600-21	Personnel Benefits	0	63,114		4,563
001-09-517-200-21	Personnel Benefits	53,520	0	66,646	
001-09-522-600-29	Pension Expense	0	32,866	38,286	63,755
001-09-517-200-29	Pension Expense	34,521	0		
	<b>Total LEOFF I</b>	<b>88,040</b>	<b>95,980</b>	<b>104,932</b>	<b>68,318</b>
001-09-594-220-64	Machinery And Equipment	0	9,519		
	<b>Total Fire</b>	<b>2,925,692</b>	<b>3,098,951</b>	<b>3,023,370</b>	<b>3,132,589</b>

## Detention and Correction

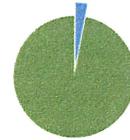
### I. Budget Overview

2013 Projected	\$330,947
2014 Budget	\$445,983
Change in Budgets	35%
2013 FTEs	1.75
2014 FTEs	1.75

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

During 2013 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. Through careful screening and case dependent decision making, the City was able to see reductions in fees paid to Clark County and Skamania County for jail time.

### 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. As noted, over 66% of all funds in this budget are passed through to Clark County or Skamania County.

### V. Goals and New Initiatives

The Detention and Corrections has among its goals for the fiscal year:

- 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

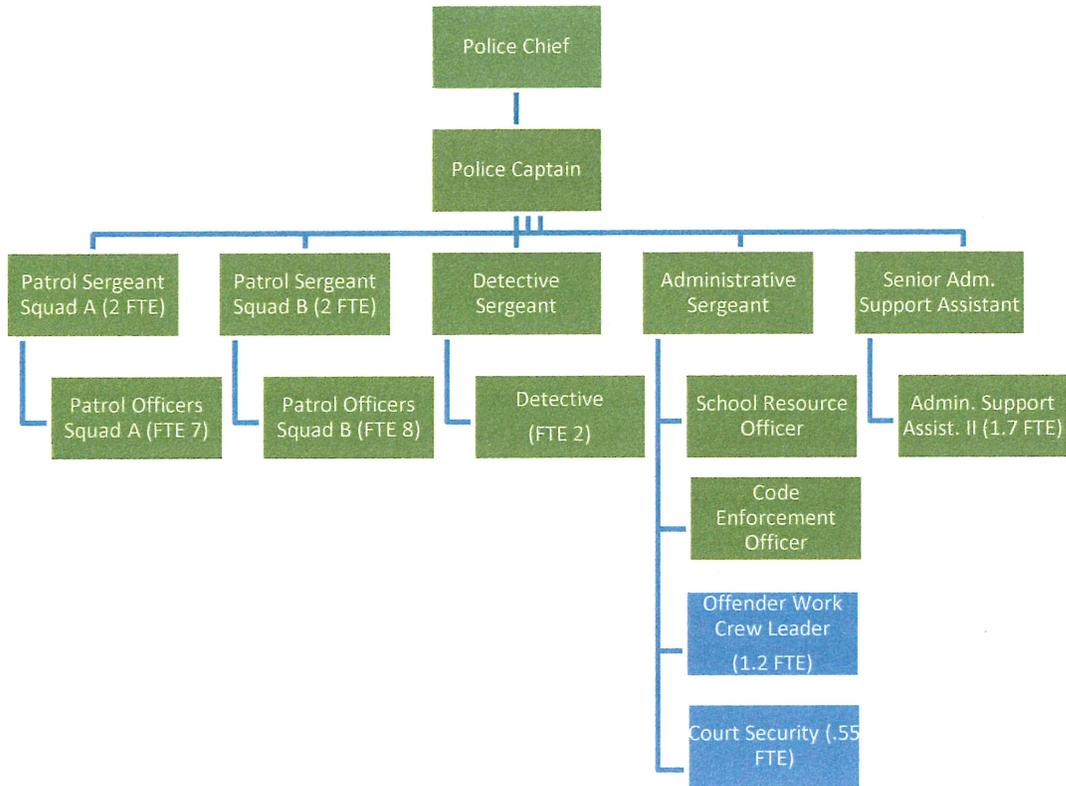
### VI. Trends and Future Issues

The top issues facing the Detention and Corrections Program include:

- Costs associated with County ran programs continue to rise
- Inmate medical costs represent an area of extreme financial risk for the City
- Budgeting for jail days remains an area that can experience fluctuations

VII. Performance Measurements  
Not available

VIII. Organizational Chart



# City of Camas Budget | 2014

## IX. Department Operating Budget

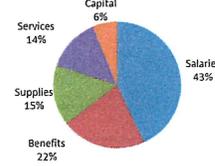
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Detention and Correction</b>					
<b>Probation and Parole Services</b>					
001-10-523-300-11	Regular Salaries And Wages	61,306	61,326	61,403	64,975
001-10-523-300-21	Personnel Benefits	10,373	10,028	9,776	9,936
001-10-523-300-22	Uniforms And Clothing	0	0		500
	<b>Benefits</b>	<b>10,373</b>	<b>10,028</b>	<b>9,776</b>	<b>10,436</b>
001-10-523-300-31	Office & Operating Supplies	1,639	2,140	1,125	1,200
001-10-523-300-35	Small Tools & Minor Equip	2,701	1,101	2,726	3,000
	<b>Supplies</b>	<b>4,340</b>	<b>3,241</b>	<b>3,851</b>	<b>4,200</b>
001-10-523-300-42	Communications	272	305	317	300
001-10-523-300-45	Interfund Rentals	7,309	7,314	6,421	15,120
001-10-523-300-46	Insurance	0	2,464	996	1,100
001-10-523-300-48	Repairs & Maintenance	2,041	3,132	1,150	2,500
001-10-523-300-49	Misc	295	139	400	750
	<b>Services</b>	<b>9,917</b>	<b>13,354</b>	<b>9,283</b>	<b>19,770</b>
001-10-523-300-51	Intgovt Profess. Serv.	78,351	80,589	48,467	71,282
	<b>Total Probation and Parole Services</b>	<b>164,287</b>	<b>168,537</b>	<b>132,780</b>	<b>170,663</b>
<b>Care and Custody of Prisoners</b>					
001-10-523-600-11	Regular Salaries And Wages	29,015	32,471	32,320	32,517
001-10-523-600-21	Personnel Benefits	10,804	15,030	15,613	16,243
001-10-523-600-22	Uniforms And Clothing	0	27		200
	<b>Benefits</b>	<b>10,804</b>	<b>15,058</b>	<b>15,613</b>	<b>16,443</b>
001-10-523-600-31	Office And Operating Supplies	56	85	62	200
001-10-523-600-41	Professional Ser	0	71		
001-10-523-600-43	Travel	389	156	411	500
001-10-523-600-49	Miscellaneous	225	91		300
	<b>Services</b>	<b>614</b>	<b>318</b>	<b>411</b>	<b>800</b>
001-10-523-600-51	Intgovt Profess. Serv.	166,838	220,359	149,760	225,360
001-10-594-230-62	Buildings & Structures	0	16,475		
	<b>Total Care and Custody of Prisoners</b>	<b>207,327</b>	<b>284,766</b>	<b>198,167</b>	<b>275,320</b>
	<b>Total Dention and Correction</b>	<b>371,615</b>	<b>453,303</b>	<b>330,947</b>	<b>445,983</b>

## Information Systems

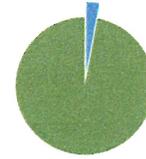
### I. Budget Overview

2013 Projected	\$449,361
2014 Budget	\$495,605
Change in Budgets	10%
2013 FTEs	3
2014 FTEs	3

Expenditures by function



% of the General Fund



### II. Purpose

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

### III. 2013 Key Accomplishments

The Information Systems program achieved their goals in 2013 including:

- Installed the VMware system which provides the City with significant storage capacity and hardware redundancy for citywide data and applications
- Migrated the City's Groupwise email system to Microsoft Exchange Server and moving all desktops to Outlook, as well as moving the archiving system and past emails onto the Exchange platform
- Upgraded the City's Springbrook financial and utilities systems to the latest version, and migrated Community Development's permit system onto the Springbrook permit system
- Completed annual review of the City's website and updated accordingly

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. Funds are not adequate to replace all computers at the scheduled replacement timeline for 2014. Staff will evaluate revenues mid-year and if resources are sufficient, staff will recommend to City Council amend the 2014 budget to include additional computer replacements and temporary staffing to assist in the computer replacement project.

### V. Goals and New Initiatives

Information Systems has among its goals for the fiscal year:

- Upgrade the Parks and Recreation software and add online activity registrations and reservations
- Migrate to additional modules of Springbrook to enhance staff efficiency
- Research and develop a plan for new mobile technology for police cars and upgrade systems for all emergency vehicles
- Upgrade current City's VOIP phone system and incorporate the City's new facilities (Lacamas Lake Lodge, Wastewater Treatment Plant, and Washougal Fire Station 171)
- Work with Finance to develop a Computer Rental and Replacement Program
- Upgrade the Wastewater Treatment Plant technologies and connect to the City's network
- Upgrade the Fire Station 171 network connection to the City and upgrade technologies

**VI. Trends and Future Issues**

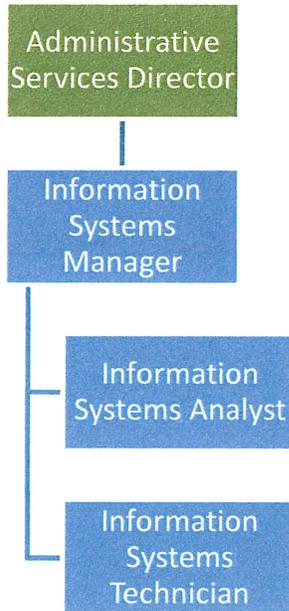
The top issues facing the Information Services Program include areas that will be a challenge without additional funding of staff. These areas include:

- Increasing needs and uses for advanced technologies
- Ongoing in-depth monitoring of data and network activity to minimize risk of external attacks or new security issues
- Establishing a mechanism to routinely fund and implement hardware and software upgrades

**VII. Performance Measurements**

Indicator	2013 Actual	2014 Budget
Computers\Toughbooks\Laptops	255	275
Phones\VOIP Phones	200	225
IT Operating Expenses as % of City Operating Expenses	2.8%	2.7%

**VIII. Organizational Chart**



# City of Camas Budget | 2014

## IX. Department Operating Budget

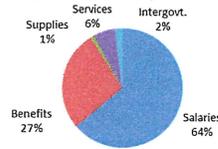
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Information Services</b>					
001-12-518-800-11	Regular Salaries And Wages	214,596	218,814	221,248	222,435
001-12-532-200-11	Regular Salaries and Wages	43,488	0		
001-12-518-800-12	Overtime	43	0		1,000
	<b>Salaries</b>	<b>258,127</b>	<b>218,814</b>	<b>221,248</b>	<b>223,435</b>
001-12-518-800-21	Personnel Benefits	89,276	95,058	99,362	106,817
001-12-532-200-21	Personnel Benefits	12,818	988		
001-12-518-800-22	Uniforms and Clothing	0	0		150
	<b>Benefits</b>	<b>102,094</b>	<b>96,046</b>	<b>99,362</b>	<b>106,967</b>
001-12-518-800-31	Office And Operating Supplies	1,414	2,788	2,000	4,000
001-12-518-800-35	Small Tools And Minor Equip	32,746	38,343	42,750	71,500
	<b>Supplies</b>	<b>34,161</b>	<b>41,131</b>	<b>44,750</b>	<b>75,500</b>
001-12-518-800-41	Professional Ser	34,073	45,993	25,416	47,000
001-12-518-800-42	Communication	3,601	3,881	2,924	3,000
001-12-518-800-43	Travel	0	0		500
001-12-518-800-46	Insurance	3,123	4,050	1,653	1,703
001-12-518-800-48	Repairs & Maintenance	244	0	2,000	2,000
001-12-518-800-49	Miscellaneous	162	6,157	195	7,500
001-12-518-800-51	Ingovt. Profess. Services	0	0	10,000	10,000
	<b>Services</b>	<b>41,202</b>	<b>60,081</b>	<b>42,188</b>	<b>71,703</b>
001-12-594-180-64	<b>Machinery And Equipment</b>	<b>9,874</b>	<b>32,117</b>	<b>41,813</b>	<b>18,000</b>
	<b>Total Information Services</b>	<b>445,458</b>	<b>448,189</b>	<b>449,361</b>	<b>495,605</b>

## Community Development

### I. Budget Overview

2013 Projected	\$2,014,648
2014 Budget	\$2,299,463
Change in Budgets	14%
2013 FTEs	18.8
2014 FTEs	19.8

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

The Community Development achieved their goals in 2013 including:

- Completion of NW 38<sup>th</sup> Avenue extension Phase I
- Coordination for Bonneville Power Administration power line proposals
- Lacamas Lake North Shore Development Agreement
- Annual Comprehensive Plan/Zoning amendments for North Dwyer Creek Master Plan Area and Lacamas Lake North Shore Comprehensive Plan/Zoning
- Lacamas Lake Lodge site improvements
- Implementation of Springbrook Building Permit module
- Sewer Treatment Plant Clarifier and Effluent Filters
- Preconstruction on:
  - NW Friberg/Strunk/Goodwin Road
  - 38<sup>th</sup> Ave. Phase II
  - Step Sewer Transmission Main
  - Jones Boulder Waterline

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The department anticipates increased building activity in both the housing and employment areas as well as significant development of capital projects. This anticipated activity is the impetus for the City to reinstate the Planning Manager position for 2014 and if the trend continues to add 2 temporary engineering technicians at a later date in 2014.

### V. Goals and New Initiatives

Community Development has among its goals for the fiscal year:

- Update Camas Comprehensive Plan for 2016
- Commence Impact Fee Studies for both Fire and Parks for 2016
- Monitor and respond to developments associated with I-502 Marijuana legislation

- Continue coordination for the Bonneville Power Administration power line proposal
- Construct:
  - NW Friberg/Strunk/Goodwin Road
  - 38<sup>th</sup> Ave. Phase II
  - Jones Boulder Waterline Phase I
  - Sewer Treatment Plan Clarifier and Effluent Filters
  - Lacamas Lake Lodge
- Permit for Step Sewer Transmission Main
- Establish a Downtown Parking Committee
- Process development permits and conduct inspections

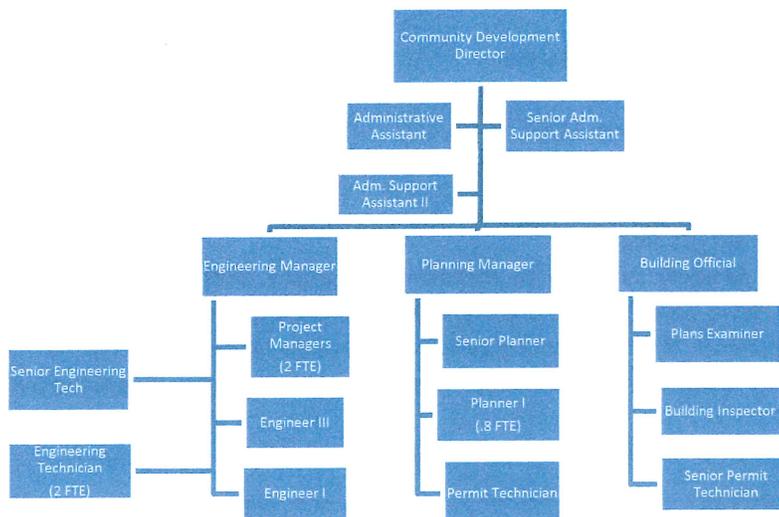
## VI. Trends and Future Issues

Staffing resources are anticipated to be adequate to meet increases in development activity and capital projects, while commencing long range planning efforts. Work space management will continue to require attention as temporary staffing are brought on and the City hires additional staff.

## VII. Performance Measurements

Indicator	2013 Actual	2014 Budget
Building Permits (dwellings)	127	150
Land Use Pre-Applications	34	45
New Commercial Buildings	2	4

## VIII. Organizational Chart



# City of Camas Budget | 2014

## IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Community Development</b>					
<b>Administration</b>					
001-13-518-900-11	Regular Salaries And Wages	260,216	238,263	226,708	226,164
001-13-518-900-12	Overtime	152	48		150
	<b>Salaries</b>	<b>260,367</b>	<b>238,311</b>	<b>226,708</b>	<b>226,314</b>
001-13-518-900-21	<b>Personnel Benefits</b>	<b>103,508</b>	<b>106,793</b>	<b>101,654</b>	<b>106,520</b>
001-13-518-900-31	Office And Operating Supplies	105	648		9,600
001-13-518-900-35	Small Tools And Minor Equip	99	0		3,000
	<b>Supplies</b>	<b>204</b>	<b>648</b>	<b>0</b>	<b>12,600</b>
001-13-518-900-41	Professional Services	61	0	11,045	
001-13-518-900-42	Communication	5,405	5,227	6,350	7,000
001-13-518-900-43	Travel				400
001-13-518-900-44	Advertising				6,500
001-13-518-900-48	Repairs & Maintenance	202	260	50	1,300
001-13-518-900-49	Miscellaneous	106	47	1,135	7,100
	<b>Services</b>	<b>5,774</b>	<b>5,533</b>	<b>18,581</b>	<b>22,300</b>
	<b>Total Administration</b>	<b>369,854</b>	<b>351,285</b>	<b>346,943</b>	<b>367,734</b>
<b>Engineering Plans and Services</b>					
001-13-518-910-11	Regular Salaries And Wages	503,541	567,068	535,689	540,318
001-13-518-910-12	Overtime	0	607	6,470	5,000
	<b>Salaries</b>	<b>503,541</b>	<b>567,675</b>	<b>542,159</b>	<b>545,318</b>
001-13-518-910-21	Personnel Benefits	206,757	223,873	212,558	218,436
001-13-518-910-22	Uniforms & Clothing	0	0		1,120
	<b>Benefits</b>	<b>206,757</b>	<b>223,873</b>	<b>212,558</b>	<b>219,556</b>
001-13-518-910-31	Office And Operating Supplies	3,254	3,052	2,500	
001-13-518-910-35	Small Tools And Minor Equip	1,161	1,438	500	
	<b>Supplies</b>	<b>4,416</b>	<b>4,490</b>	<b>3,000</b>	
001-13-518-910-41	Professional Ser	1,818	2,945	3,718	15,000
001-13-518-910-42	Communication	1,835	1,971		2,000
001-13-518-910-43	Travel	20	0	10	2,500
001-13-518-910-44	Advertising	758	0	509	
001-13-518-910-45	Operating Rentals And Leases	0	0	9,504	9,348
001-13-518-910-46	Insurance	19,404	15,673	14,624	15,000
001-13-518-910-48	Repairs & Maintenance	277	630	183	
001-13-518-910-49	Miscellaneous	5,037	5,357	2,858	
	<b>Services</b>	<b>29,149</b>	<b>26,576</b>	<b>31,407</b>	<b>43,848</b>
001-13-518-910-51	Intgovt Profess. Serv.	8,599	8,482	11,000	18,000
001-13-518-910-95	Intfund Oper. Rentals & Lease	8,844	9,740		
	<b>Total Engineering Plans and Services</b>	<b>761,305</b>	<b>840,836</b>	<b>800,124</b>	<b>826,722</b>

X.

# City of Camas Budget | 2014

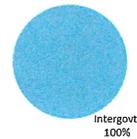
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Planning</b>					
001-15-558-600-11	Regular Salaries And Wages	220,499	231,434	235,314	313,427
001-15-558-600-12	Overtime	0	0		
	<b>Salaries</b>	<b>220,499</b>	<b>231,434</b>	<b>235,314</b>	<b>313,427</b>
001-15-558-600-21	<b>Personnel Benefits</b>	<b>82,770</b>	<b>88,966</b>	<b>93,342</b>	<b>121,400</b>
001-15-558-600-31	Office And Operating Supplies	516	772	648	
001-15-558-600-35	Small Tools And Minor Equip	950	1,082	594	
	<b>Supplies</b>	<b>1,466</b>	<b>1,854</b>	<b>1,242</b>	
001-15-558-600-41	Professional Ser	67,035	108,050	65,157	116,500
001-15-558-600-42	Communication	2,031	2,068	1,833	2,000
001-15-558-600-43	Travel	10	0		2,800
001-15-558-600-44	Advertising	1,547	983	138	
001-15-558-600-46	Insurance	7,640	6,467	27,205	28,000
001-15-558-600-48	Repairs and Maintenance	0	39		
001-15-558-600-49	Miscellaneous	1,146	800	1,395	1,500
	<b>Services</b>	<b>79,409</b>	<b>118,407</b>	<b>95,728</b>	<b>150,800</b>
001-15-558-600-51	<b>Intgovt Profess. Serv.</b>	<b>0</b>	<b>0</b>	<b>31,917</b>	<b>94,500</b>
	<b>Total Planning</b>	<b>384,144</b>	<b>440,661</b>	<b>457,542</b>	<b>680,127</b>
<b>Protective Inspections (Building)</b>					
001-22-524-200-11	Regular Salaries And Wages	256,711	262,673	272,126	274,813
001-22-524-200-12	Overtime	0	0	672	3,500
	<b>Salaries</b>	<b>256,711</b>	<b>262,673</b>	<b>272,798</b>	<b>278,313</b>
001-22-524-200-21	Personnel Benefits	103,274	113,385	118,851	126,367
001-22-524-200-22	Uniforms and Clothing	0	87		
	<b>Benefits</b>	<b>103,274</b>	<b>113,471</b>	<b>118,851</b>	<b>126,367</b>
001-22-524-200-31	Office And Operating Supplies	2,486	1,914	2,905	
	<b>Supplies</b>	<b>2,486</b>	<b>1,914</b>	<b>2,905</b>	
001-22-524-200-41	Professional Ser	161	0	3,071	2,500
001-22-524-200-42	Communication	1,660	1,870	1,810	1,900
001-22-524-200-43	Travel	0	686		900
001-22-524-200-45	Intfund Oper. Rentals & Lease	7,028	4,800	4,267	4,500
001-22-518-300-46	Insurance	6,245	5,204	2,259	3,000
001-22-524-200-48	Repairs & Maintenance	914	858	798	1,000
001-22-524-200-49	Miscellaneous	1,090	1,470	3,279	4,000
	<b>Services</b>	<b>17,099</b>	<b>14,888</b>	<b>15,484</b>	<b>17,800</b>
001-22-524.200.64	<b>Machinery and Equipment</b>				<b>2,400</b>
	<b>Total Protective Inspections</b>	<b>379,570</b>	<b>392,945</b>	<b>410,038</b>	<b>424,880</b>
	<b>Total Community Development</b>	<b>1,894,872</b>	<b>2,025,728</b>	<b>2,014,648</b>	<b>2,299,463</b>

## Animal Control

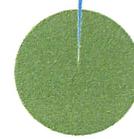
### I. Budget Overview

2013 Projected	\$95,370
2014 Budget	\$115,700
Change in Budgets	21%
2013 FTEs	-
2014 FTEs	-

Expenditures by function



% of the General Fund



### 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 Camas Police Department manages the contract with the City of Washougal.

### III. 2013 Key Accomplishments

Animal Control Program was successful in achieving the following goals for 2013:

- Renewing interlocal agreement with the City of Washougal to administer the Animal Control Program.

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. Increased costs reflect the costs associated with the escalating costs of the facility and the increased number of animals impounded. As the City grows, the costs escalation will continue to be an issue to address.

### V. Goals and New Initiatives

The Animal Control Program has among its goals for the fiscal year:

- Continue to work to keep impounding costs low.

### VI. Trends and Future Issues

The top issues facing the Animal Control Program include:

- Costs associated with care of animals especially medical costs
- Contain costs with increasing population
- Vehicle replacement
- Negotiations with both the West Columbia Gorge Humane Society and the Clark County Humane Society

### VII. Performance Measurements

Not available

### VIII. Organizational Chart

Not applicable

IX. Department Operating Budget

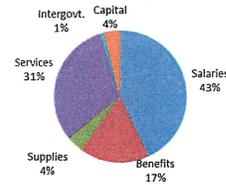
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Animal Control</b>					
001-16-554-300-31	Office and Operating Supplies	269	461		
001-16-554-300-35	Small Tools & Minor Equipment	956	0		
	<b>Supplies</b>	<b>1,226</b>	<b>461</b>	<b>0</b>	
001-16-554-300-51	Intgovt Profess. Serv.	<b>91,592</b>	<b>98,526</b>	<b>95,370</b>	<b>115,700</b>
<b>Total Animal Control</b>		<b>92,817</b>	<b>98,987</b>	<b>95,370</b>	<b>115,700</b>

## Parks and Recreation

### I. Budget Overview

2013 Projected	\$1,396,976
2014 Budget	\$1,579,634
Change in Budgets	13%
2013 FTEs	7.46
2014 FTEs	7.46 (+5.25 FTE for Parks Maintenance)

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

Parks and Recreation Program was successful in achieving the following goals for 2013:

- Started construction of Lacamas Lake Lodge Community Center
- Received a grant to construct new loading dock, expand parking lot and widening boat launch at Heritage Park for completion in early 2014
- Replaced merry-go-around at Crown Park
- Engaged Little League Board in redefining participation of field maintenance

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The Lacamas Lodge Community Center is scheduled to open in 2014. Staff will monitor costs to ensure costs are absorbed in current budget or offset with rental income. Another facility which will be monitored carefully is the City Community Swimming Pool. Costs increased in 2013 due to vandalism and personnel changes. Staff will evaluate the funding structure of this facility.

The 2014 Budget provides for additional summer temporary help to assist with increased maintenance responsibilities that include Fallen Leaf Park, Lacamas Lodge Park, and Heritage Boat Launch improvements. The budget provides one time funding for minor field turf maintenance, replacement of aging play equipment and resurfacing of the Crown Park tennis court.

### V. Goals and New Initiatives

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

- Implement new recreation registration software
- Monitor new facility rentals for Falling Leaf Lake and Lacamas Lodge to ensure resources are adequate for operations
- Evaluate community swimming pool options
- Continue to foster community partnerships for events and facilities

- Maintain park system to current levels
- Begin maintenance on new facilities
- Complete the update of the Parks, Recreation and Open Space Comprehensive Plan

## VI. Trends and Future Issues

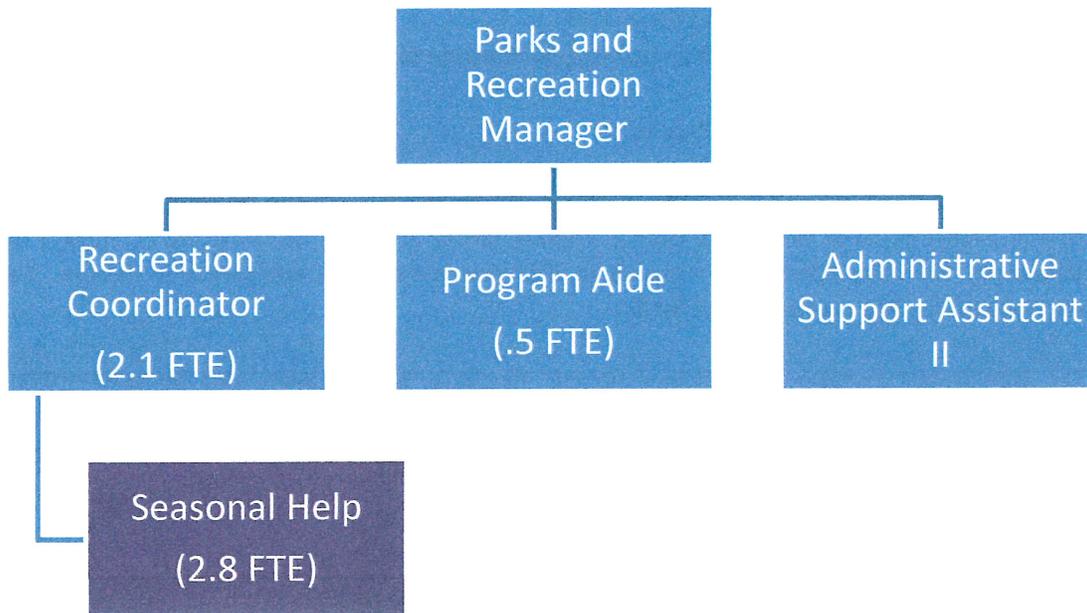
The top issues facing the Parks and Recreation Program include areas that will be a challenge without additional funding. These areas include:

- Expansion of recreation programs and services
- Construction and rehabilitation of athletic fields, recreation facilities and parks
- 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

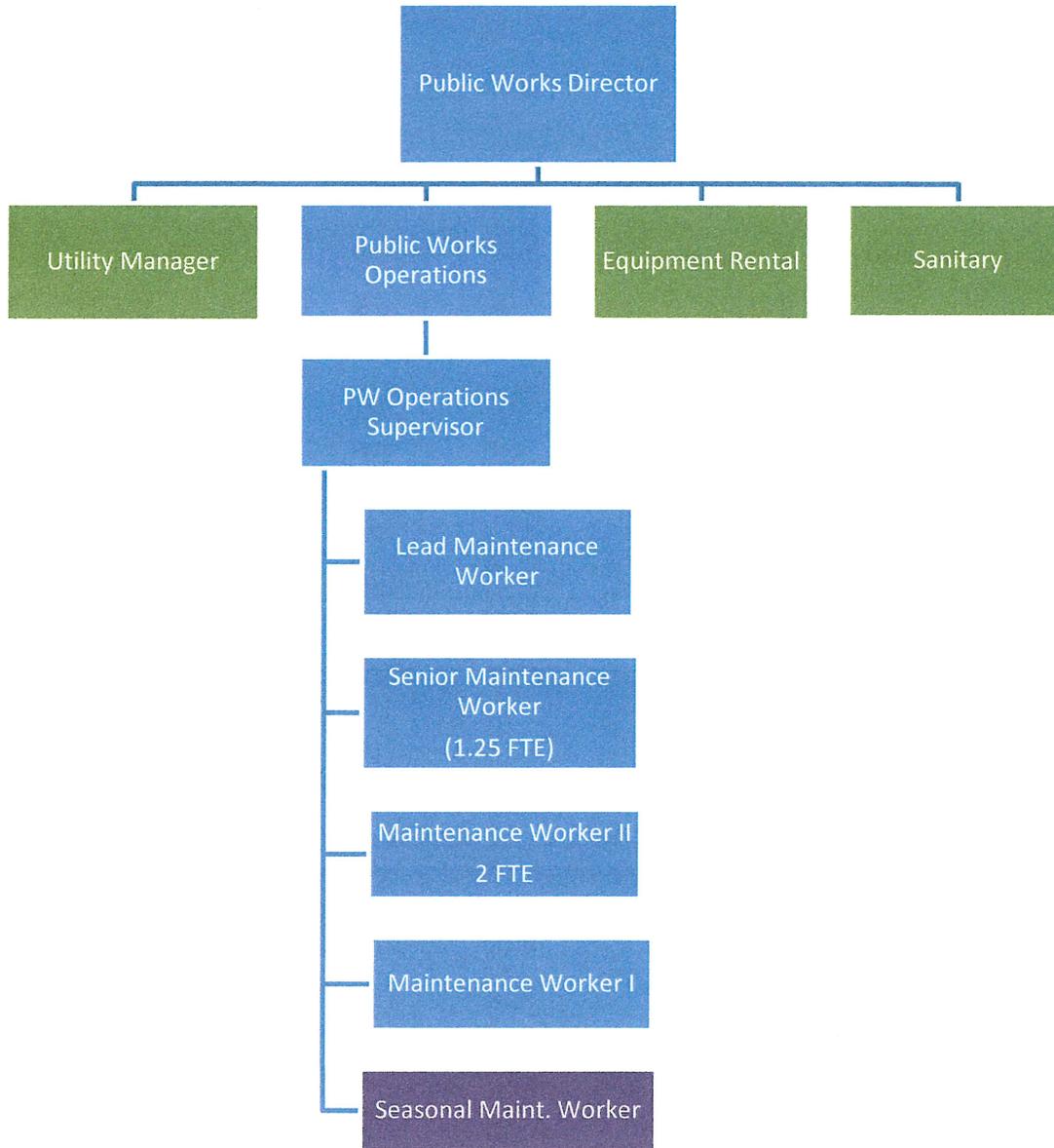
## VII. Performance Measurements

Not available

## VIII. Organizational Chart – Parks and Recreation



Organizational Chart – Parks Maintenance



IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Parks and Recreation</b>					
<b>Participant Recreation</b>					
001-18-571-200-11	Regular Salaries And Wages	233,056	242,987	234,971	194,416
001-18-571-200-12	Overtime	1,333	2,519	1,408	500
	<b>Salaries</b>	<b>234,389</b>	<b>245,506</b>	<b>236,379</b>	<b>194,916</b>
001-18-571-200-21	<b>Personnel Benefits</b>	<b>70,035</b>	<b>70,381</b>	<b>66,170</b>	<b>62,316</b>
001-18-571-200-31	Office And Operating Supplies	16,467	13,724	9,742	9,000
001.25.571.290.31	Supplies-Seniors			300	
001-18-571-200-35	Small Tools And Minor Equip	1,132	1,094	441	800
	<b>Supplies</b>	<b>17,599</b>	<b>14,817</b>	<b>10,482</b>	<b>9,800</b>
001-18-571-200-41	Professional Ser	37,498	48,201	47,704	45,510
001-18-571-200-43	Travel	235	9	19	
001.25.571.290.43	Travel-Seniors	2,035	3,853	700	4,000
001-18-571-200-44	Advertising	225	323	893	740
001-18-571-200-45	Operating Rentals And Leases	16,600	16,641	16,712	17,214
001-18-571-200-48	Repair and Maintenance	9	216	37	
001.25.571.290.49	Miscellaneous-Seniors	10	96	88	
001-18-571-200-49	Miscellaneous	3,770	3,496	566	3,500
	<b>Services</b>	<b>60,382</b>	<b>72,836</b>	<b>66,720</b>	<b>70,964</b>
	<b>Total Participant Recreation</b>	<b>382,405</b>	<b>403,540</b>	<b>379,752</b>	<b>337,996</b>
<b>Training</b>					
001-18-575-400-43	Travel	0	284		150
001-18-575-400-49	Miscellaneous	530	493	247	500
	<b>Services</b>	<b>530</b>	<b>777</b>	<b>247</b>	<b>650</b>
	<b>Total Training</b>	<b>530</b>	<b>777</b>	<b>247</b>	<b>650</b>
<b>Community Centers</b>					
001-18-575-500-11	Regular Salaries And Wages	43,802	46,045	47,464	45,905
001-18-575-500-12	Overtime	227	0	161	150
	<b>Salaries</b>	<b>44,028</b>	<b>46,045</b>	<b>47,625</b>	<b>46,055</b>
001-18-575-500-21	<b>Personnel Benefits</b>	<b>15,069</b>	<b>16,078</b>	<b>17,022</b>	<b>16,784</b>
001-18-575-500-31	Office And Operating Supplies	1,945	2,831	2,130	2,550
001-18-575-500-35	Small Tools And Minor Equip	68	97	100	150
	<b>Supplies</b>	<b>2,014</b>	<b>2,928</b>	<b>2,230</b>	<b>2,700</b>
001-18-575-500-41	Professional Ser	10,208	20,342	21,484	19,500
001-18-575-500-42	Communication	6,469	6,538	5,932	6,000
001-18-575-500-45	Intfund Oper. Rentals & Lease	7,696	8,308	7,774	0
001-18-575-500-46	Insurance	10,699	3,478	2,871	3,500
001-18-575-500-47	Public Utility	14,733	17,132	12,792	13,000
001-18-575-500-48	Repairs & Maintenance	4,236	1,943	2,715	28,500
001-18-575-500-49	Miscellaneous	1,784	3,391	3,660	3,000
	<b>Services</b>	<b>55,825</b>	<b>61,133</b>	<b>57,228</b>	<b>73,500</b>
	<b>Total Community Centers</b>	<b>116,936</b>	<b>126,184</b>	<b>124,105</b>	<b>139,039</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Lacamas Lake Lodge</b>					
001-18-575-501-31	Office & Operating Supplies	0	0		2,550
001-18-575-501-35	Small Tools and Minor Equip	0	0		1,000
	<b>Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,550</b>
001-18-575-501-41	Professional Services	0	0		19,500
001-18-575-501-42	Communication	0	0		15,600
001-18-575-501-44	Advertising	0	0		7,000
001-18-575-501-45	Operating Rentals and Leases	0	0		6,500
001-18-575-501-46	Insurance	0	0		4,000
001-18-575-501-47	Public Utility	0	0		15,000
001-18-575-501-48	Repairs & Maintenance	0	0		1,000
001-18-575-501-49	Miscellaneous	0	0		3,000
	<b>Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,600</b>
	<b>Total Lacamas Lodge</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,150</b>
<b>Swimming Pool</b>					
001-18-576-200-11	Regular Salaries And Wages	46,696	53,034	52,894	62,404
001-18-576-200-12	Overtime	0	0	288	800
	<b>Salaries</b>	<b>46,696</b>	<b>53,034</b>	<b>53,181</b>	<b>63,204</b>
001-18-576-200-21	<b>Personnel Benefits</b>	<b>9,324</b>	<b>10,545</b>	<b>8,979</b>	<b>11,399</b>
001-18-576-200-31	Office And Operating Supplies	5,492	7,882	7,135	5,300
001-18-576-200-35	Small Tools And Minor Equip	223	831	78	700
	<b>Supplies</b>	<b>5,715</b>	<b>8,713</b>	<b>7,213</b>	<b>6,000</b>
001-18-576-200-41	Professional Ser	3,092	9,285	4,880	3,500
001-18-576-200-42	Communication	0	0	655	800
001-18-576-200-46	Insurance	7,230	11,710	5,581	6,000
001-18-576-200-47	Public Utility	12,702	19,552	18,470	15,000
001-18-576-200-48	Repairs & Maintenance	218	446	802	800
001-18-576-200-49	Miscellaneous	2,485	2,246	2,305	2,000
	<b>Services</b>	<b>25,727</b>	<b>43,240</b>	<b>32,692</b>	<b>28,100</b>
001-18-576-200-53	<b>External Taxes</b>	<b>1,259</b>	<b>1,554</b>	<b>1,893</b>	<b>1,500</b>
	<b>Total Swimming Pool</b>	<b>88,721</b>	<b>117,086</b>	<b>103,958</b>	<b>110,203</b>
<b>General Park Maintenance</b>					
001-18-576-600-11	Parks Maintenance - Salaries	278,506	296,308	330,613	382,150
001-18-576-600-12	Overtime	235	657	4,475	
	<b>Salaries</b>	<b>278,742</b>	<b>296,965</b>	<b>335,088</b>	<b>382,150</b>
001-18-576-600-21	<b>Personnel Benefits</b>	<b>113,605</b>	<b>127,285</b>	<b>134,008</b>	<b>178,045</b>
001-18-576-600-31	Office And Operating Supplies	17,670	19,549	18,416	30,000
001-18-576-600-32	Fuel Consumed	1,968	2,251	1,169	2,000
001-18-576-600-35	Small Tools And Minor Equip	1,380	7,449	1,894	3,000
001-18-576-600-36	Chemicals	0	0		1,000
	<b>Supplies</b>	<b>21,017</b>	<b>29,250</b>	<b>21,479</b>	<b>36,000</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
001-18-576-600-41	Professional Ser	1,570	2,484	2,074	17,000
001-18-576-600-42	Communication	2,167	2,499	2,326	2,400
001-18-576-600-43	Travel	71	0	361	
001-18-576-600-45	Intfund Oper. Rentals & Lease	125,061	140,624	122,425	158,041
001-18-576-600-46	Insurance	15,077	12,687	11,706	12,200
001-18-576-600-47	Public Utility	51,914	67,632	44,753	55,000
001-18-576-600-48	Intfund Repairs & Maint.	3,088	2,980	8,585	10,000
001-18-576-600-49	Miscellaneous	5,981	4,180	9,537	
	<b>Services</b>	<b>204,930</b>	<b>233,085</b>	<b>201,768</b>	<b>254,641</b>
001.18.576.600.61	<b>Repair and Maint. of Play Equipment</b>				<b>65,760</b>
	<b>Total General Park Maintenance</b>	<b>618,294</b>	<b>686,585</b>	<b>692,343</b>	<b>916,596</b>
<b>Trail Maintenance</b>					
001-18-576-910-11	Trail Mtc - Regular Salaries	28,572	29,393	32,510	
001-18-576-910-12	Overtime	25	0	476	
	<b>Salaries</b>	<b>28,597</b>	<b>29,393</b>	<b>32,986</b>	
001-18-576-910-21	<b>Personnel Benefits</b>	<b>11,550</b>	<b>12,661</b>	<b>13,078</b>	
001-18-576-910-31	Office and Operating Supplies	1,803	450	1,715	
001-18-576-910-35	Small Tools/Minor Equip	0	977	82	
	<b>Supplies</b>	<b>1,803</b>	<b>1,427</b>	<b>1,797</b>	
001-18-576-910-41	Professional Services	0	750		
001-18-576-910-45	Operating Rentals and Leases	1,001	0		
001-18-576-910-48	Repairs and Maintenance	7,099	3,172	320	
001-18-576-910-49	Miscellaneous	646	0		
	<b>Services</b>	<b>8,745</b>	<b>3,922</b>	<b>320</b>	
	<b>Total Trail Maintenance</b>	<b>50,696</b>	<b>47,404</b>	<b>48,181</b>	
<b>Open Space Maintenance</b>					
001-18-576-920-11	Open Space Mtc - Salaries	28,572	29,393	32,510	
001-18-576-920-12	Overtime	25	0	476	
	<b>Salaries</b>	<b>28,597</b>	<b>29,393</b>	<b>32,986</b>	
001-18-576-920-21	<b>Personnel Benefits</b>	<b>11,549</b>	<b>12,660</b>	<b>13,077</b>	
001-18-576-920-31	<b>Office and Operating Supplies</b>	<b>0</b>	<b>30</b>		
001-18-576-920-41	Professional Services	866	0		
001-18-576-920-48	Repairs and Maintenance	752	0		
	<b>Services</b>	<b>1,618</b>	<b>0</b>	<b>0</b>	
001-18-594-730-62	<b>Buildings and Structures</b>	<b>0</b>	<b>0</b>	<b>2,327</b>	
	<b>Total Open Space Maintenance</b>	<b>41,764</b>	<b>42,083</b>	<b>48,390</b>	
	<b>Total Parks and Recreation</b>	<b>1,299,345</b>	<b>1,423,659</b>	<b>1,396,976</b>	<b>1,579,634</b>

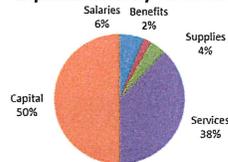
# City of Camas Budget | 2014

## Central Services

### I. Budget Overview

2013 Projected	\$131,374
2014 Budget	\$281,056
Change in Budgets	113%
2013 FTEs	.25
2014 FTEs	.25

**Expenditures by function**



**% of the General Fund**



### II. Purpose

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

### III. 2013 Key Accomplishments

Central Services Program was successful in achieving the following goals for 2013:

- Installation of new HVAC systems in the Police Station and the Library for energy savings
- Remodel of Finance Department
- Remodel of lobby area

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current maintenance practice. The increase in budget is for major repair projects for both City Hall and the Library.

### V. Goals and New Initiatives

The Central Services Program has among its goals for the fiscal year:

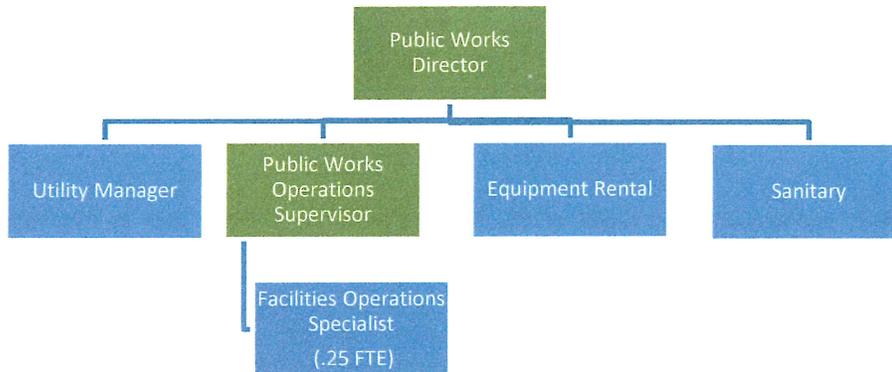
- Repair City Hall roof and paint exterior
- Replace Library doors
- Repair Library roof, window trim and chimney
- Create new workspace for Planning Manager

### 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

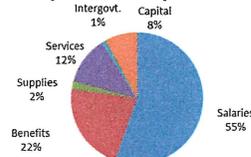
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Central Services</b>					
001-23-518-300-11	Regular Salaries And Wages	23,158	21,215	17,754	16,881
001-23-518-300-12	Overtime	91	0		100
	<b>Salaries</b>	<b>23,249</b>	<b>21,215</b>	<b>17,754</b>	<b>16,981</b>
001-23-518-300-21	<b>Personnel Benefits</b>	<b>8,612</b>	<b>8,029</b>	<b>7,312</b>	<b>6,975</b>
001-23-518-300-31	Office And Operating Supplies	5,622	7,602	10,022	10,000
001-23-518-300-35	Small Tools And Minor Equip	339	17,241		2,500
	<b>Supplies</b>	<b>5,961</b>	<b>24,843</b>	<b>10,022</b>	<b>12,500</b>
001-23-518-300-41	Professional Ser	26,110	21,796	23,967	\$ 30,000
001-23-518-300-42	Communication	1,271	1,471	1,172	1,400
001-23-518-300-45	Operating Rentals And Leases	0	49		
001-23-518-300-46	Insurance	8,498	8,515	8,596	8,700
001-23-518-300-47	Public Utility	37,521	34,724	32,553	35,000
001-23-518-300-48	Repairs & Maintenance	16,278	39,489	29,999	32,000
001-23-518-300-49	Miscellaneous	133	40		
	<b>Services</b>	<b>89,810</b>	<b>106,084</b>	<b>96,287</b>	<b>107,100</b>
001-23-594-180-63	<b>Other Improvements</b>	<b>0</b>	<b>41,864</b>		<b>137,500</b>
	<b>Total Central Services</b>	<b>127,632</b>	<b>202,034</b>	<b>131,374</b>	<b>281,056</b>

## Library

### I. Budget Overview

2013 Projected	\$1,189,038
2014 Budget	\$1,350,969
Change in Budgets	14%
2013 FTEs	14.78
2014 FTEs	14.78

**Expenditures by function**



**% of the General Fund**



### 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. 2013 Key Accomplishments

Library was successful in achieving the following goals for 2013:

- Trained and reorganized staff to improve public service
- Reorganized children's rooms to improve flow and add seating
- Increased the number of adult events, added new events such as Lego Club, and had well attended birthday celebrations including the first "library hug" in Washington State

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The increase in budget is for increase in book materials, training for staff, and additional membership fees for Fort Vancouver Library.

### V. Goals and New Initiatives

The Library has among its goals for the fiscal year:

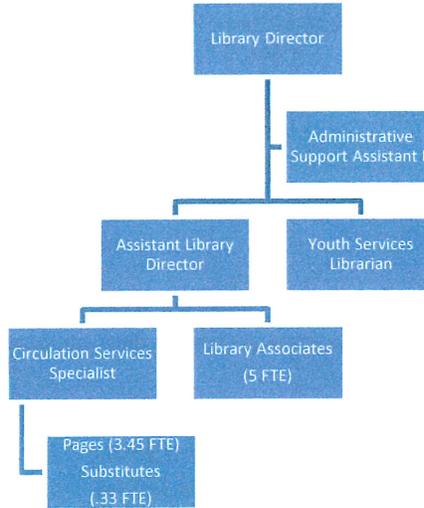
- Improve staff competencies through continuing education
- Use technology to make library resources easier to use, more mobile, more accessible
- Replace doors and continue to maintain an inviting and fully functional facility

### 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 books, 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  
Not available

VIII. Organizational Chart



IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Library</b>					
<b>Administration</b>					
001-30-572-100-11	Regular Salaries And Wages	92,368	95,732	162,156	164,211
001-30-572-100-21	Personnel Benefits	29,637	26,414	45,573	48,562
001-30-572-100-43	Travel	280	190		800
<b>Total Administration</b>		<b>122,284</b>	<b>122,336</b>	<b>207,730</b>	<b>213,573</b>
<b>Library Services</b>					
001-30-572-200-11	Regular Salaries And Wages	642,260	630,158	538,447	583,979
001-30-572-200-21	Personnel Benefits	230,787	218,966	225,083	246,407
001-30-572-200-31	Office And Operating Supplies	9,722	11,837	10,621	13,870
001-30-572-200-35	Small Tools And Minor Equip	0	639	378	750
<b>Supplies</b>		<b>9,722</b>	<b>12,476</b>	<b>10,999</b>	<b>14,620</b>

# City of Camas Budget | 2014

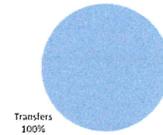
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
001-30-572-200-41	Professional Ser	389	6,185	2,872	1,700
001-30-572-200-42	Communication	14,816	14,497	10,556	10,080
001-30-572-200-44	Advertising	0	59		
001-30-572-200-46	Insurance	9,504	19,735	8,142	8,550
001-30-572-200-48	Repairs & Maintenance	2,039	4,335	1,133	5,200
001-30-572-200-49	Miscellaneous	4,124	2,541	2,340	2,950
	<b>Services</b>	<b>30,873</b>	<b>47,352</b>	<b>25,042</b>	<b>28,480</b>
001-30-572-200-51	Intgovt Profess. Serv.	2,257	998	978	15,200
	<b>Total Library Services</b>	<b>915,898</b>	<b>909,950</b>	<b>800,549</b>	<b>888,686</b>
<b>Training</b>					
001-30-572-400-43	Travel	0	0	3	400
001-30-572-400-49	Miscellaneous	0	60	250	1900
	<b>Services</b>	<b>0</b>	<b>60</b>	<b>253</b>	<b>2,300</b>
<b>Facilities</b>					
001-30-572-500-11	Regular Salaries And Wages	4,573	6,318	6,908 \$	7,116
001-30-572-500-21	Personnel Benefits	1,891	2,534	2,378 \$	2,449
001-30-572-500-31	Office And Operating Supplies	3,812	4,336	2,143	5,550
001-30-572-500-35	Small Tools And Minor Equip	175	66	38	250
	<b>Supplies</b>	<b>3,987</b>	<b>4,402</b>	<b>2,181</b>	<b>5,800</b>
001-30-572-500-41	Professional Ser	42,332	36,561	35,539	38,100
001-30-572-500-42	Communication	4,424	3,653	5,512	3,180
001-30-572-500-46	Insurance	11,258	11,176	11,101	11,660
001-30-572-500-47	Public Utility	49,637	53,815	40,531	45,000
001-30-572-500-48	Repairs & Maintenance	21,285	32,018	12,284	30,605
001-30-572-500-49	Miscellaneous	145	0		
	<b>Services</b>	<b>129,080</b>	<b>137,224</b>	<b>104,967</b>	<b>128,545</b>
	<b>Total Facilities</b>	<b>139,531</b>	<b>150,478</b>	<b>116,435</b>	<b>143,910</b>
001-30-594-720-64	Machinery And Equipment	0	0	64,072	2,500
001-30-594-720-69	Lib Books & Oth Lib Materials	77,713	90,839		100,000
	<b>Capital</b>	<b>77,713</b>	<b>90,839</b>	<b>64,072</b>	<b>102,500</b>
	<b>Total Capital</b>	<b>77,713</b>	<b>90,839</b>	<b>64,072</b>	<b>102,500</b>
	<b>Total Library</b>	<b>1,255,426</b>	<b>1,273,663</b>	<b>1,189,038</b>	<b>1,350,969</b>

## Operating Transfers

### I. Budget Overview

2013 Projected	\$1,174,447
2014 Budget	\$1,837,447
Change in Budgets	56%
2013 FTEs	-
2014 FTEs	-

Expenditures by function



% of the General Fund



### II. Purpose

Provide for the General Fund support for Street and Cemetery maintenance.

### III. 2013 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 Council elected to use the property tax banked capacity 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.

### V. Goals and New Initiatives

Not applicable

### VI. Trends and Future Issues

Not applicable

### VII. Performance Measurements

Not applicable

### VIII. Organizational Chart

Not applicable

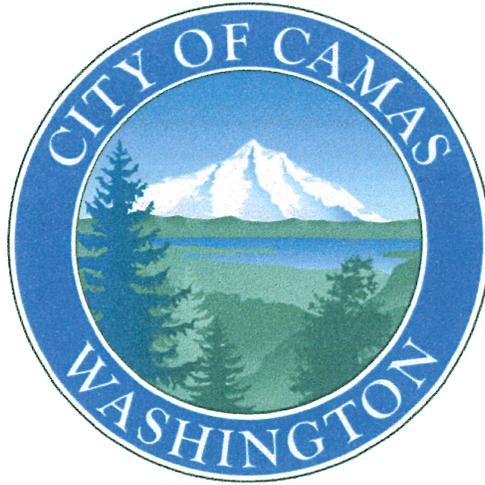
### IX. Department Operating Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
001-00-597-112-00	Transfer to Street Fund	1,282,353	1,174,233	1,174,447	1,743,546
001-00-597-112-25	Transfer to Cemetery				93,901
	<b>Total Transfers</b>	<b>1,282,353</b>	<b>1,174,233</b>	<b>1,174,447</b>	<b>1,837,447</b>

# City of Camas Budget | 2014

## General Fund Summary

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>TOTAL GENERAL FUND</b>		15,275,328	15,947,776	16,012,767	18,024,235
<b>Excess (Deficiency) of Revenues and Expenditures</b>		<b>206,024</b>	<b>(301,561)</b>	<b>694,436</b>	<b>(909,835)</b>
<b>Estimated Fund Balance at Beginning of Year</b>		<b>4,311,417</b>	<b>4,105,393</b>	<b>3,803,832</b>	<b>4,498,268</b>
<b>Fund Balance Estimated at End of Year</b>		<b>4,105,393</b>	<b>3,803,832</b>	<b>4,498,268</b>	<b>3,588,433</b>



City of  
Camas  
Budget

2014

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*The City has four special revenue funds.*

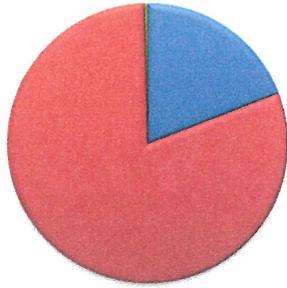
*The Street Fund is to provide for maintaining the existing transportation infrastructure of 101.93 miles. Traffic impact fees are collected to help build infrastructure to support the growth of the City. The Transportation Capital Facilities Plan plays a significant role in determining future projects and the timing for those improvements.*

*The Emergency Rescue Services Fund is to provide paramedic and ambulance transports to the communities of Camas, Washougal and 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.*

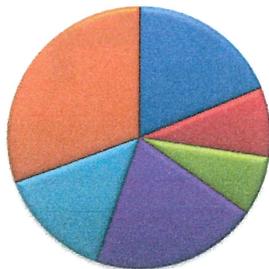
*The Lodging Tax Fund is used to market and support economic development activities within the City of Camas.*

**Special  
Revenue  
Funds**



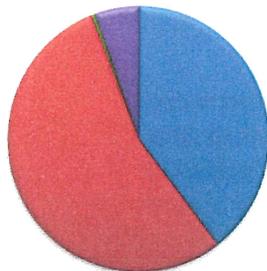
■ Motor Vehicle Fuel Tax ■ General Fund Support ■ Misc. Revenue

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, the City will be able to generate enough revenue to sustain the preservation program for streets.



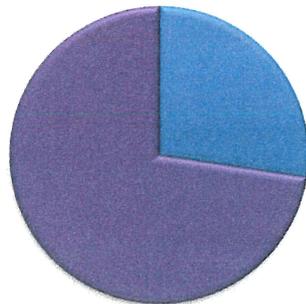
■ Employee Pay ■ Employee Benefits ■ Supplies  
■ Services ■ Intergovt. ■ Capital

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.



■ Property Taxes ■ Charges for Services ■ Late Fees/Misc. ■ Loan

The 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 Fire Department. The City also collects medical insurance and user fees.



■ Charges for Services ■ GF Support

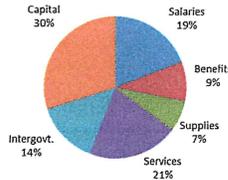
The Cemetery Fund is supported with fees charges associated with burials and internments but the majority of the support is from the General Fund. The maintenance of the cemetery is performed by Public Works staff with the majority of the costs tied to seasonal watering and mowing. The City is exploring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

## Street Fund

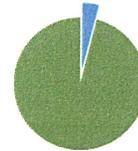
### I. Budget Overview

2013 Projected	\$1,704,734
2014 Budget	\$2,402,986
Change in Budgets	41%
2013 FTEs	6.5
2014 FTEs	6.5

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. 2013 Key Accomplishments

The Public Works team accomplished the following goals in 2013:

- Continued savings from traffic striping in-house program
- Implemented Pavement Management Plan

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The City Council elected to use the property tax banked capacity to fund ongoing street maintenance. 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

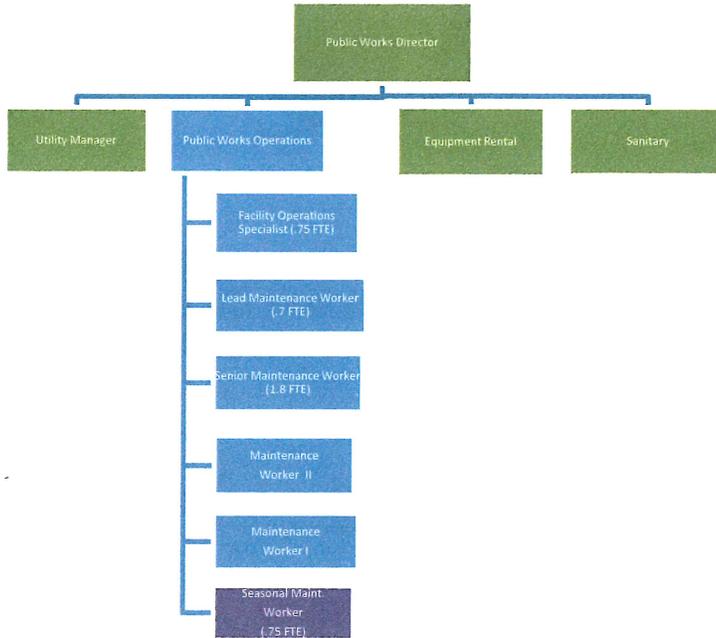
### VI. Trends and Future Issues

The top issues facing the Street Fund include:

- Reviewing street lighting standards and developing strategies for reducing long-term costs. Implementing new strategies such as LED lights as a standard for new development and/or replacing existing inventory may be a viable solution
- Developing an asset management strategy which could build on existing mapping and data sets
- Developing strategies to limit impact of payment life due to utilizing pavement cuts in association with repair and new development
- Restructuring operating costs from capital costs as part of the 2015 budget process

VII. Performance Measurements  
Not available

VIII. Organizational Chart



IX. Department Operating Budget

**112 Street Fund 2014 Revenue Budget**

		2011	2012	2013	2014
		Actual	Actual	Projection	Budget
333.140.20	CDBG	\$ 11,295	\$ 200,614		
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	\$ 399,561	\$ 414,528
339.281.00	ARRA-Street Lights	\$ 67,573	\$ 6,413		
<b>Total Intergovernmental</b>		<b>\$ 488,588</b>	<b>\$ 607,500</b>	<b>\$ 399,561</b>	<b>\$ 414,528</b>
344.910.00	Charges for Services	\$ 2,392	\$ 258		
<b>Total Charges for Services</b>		<b>\$ 2,392</b>	<b>\$ 258</b>		
363.000.00	Investment Interest	\$ 316	\$ 9	\$ 53	\$ 54
367.110.00	Recoveries	\$ 60,184	\$ 17,126	\$ 11,166	\$ 10,000
367.111.00	Contributions (TIF Study)	\$ 20,000			
369.100.00	Sale of Junk or Salvage	\$ 1,964	\$ 901	\$ 349	
369.900.00	Miscellaneous Revenue	\$ 657	\$ 13,597	\$ 71	
<b>Total Misc Revenue</b>		<b>\$ 83,121</b>	<b>\$ 31,633</b>	<b>\$ 11,639</b>	<b>\$ 10,054</b>
397.000.00	Transfer from General Interfund Loan Proceeds	\$ 1,410,062	\$ 1,319,848	\$ 1,100,546	\$ 1,743,546
<b>Total Street Fund Revenue</b>		<b>\$ 1,984,163</b>	<b>\$ 1,959,239</b>	<b>\$ 1,861,745</b>	<b>\$ 2,168,128</b>

# City of Camas Budget | 2014

## 112 Street Fund 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Roadway Maintenance</b>					
112-00-541-300-11	Salaries Road Preservation	27,749	29,427	28,056	
112-00-542-300-11	Salaries - Road Maint	115,578	125,625	104,617	213,258
112-00-542-610-11	Salaries Sidewalk Maint	22,758	39,086	13,059	
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	21,042	
112-00-542-700-11	Salaries Roadside Maint	27,018	29,661	29,244	
112-00-542-300-12	Overtime	2,128	2,131	2,135	2,000
112-00-542-700-12	Overtime	273	-	-	
	<b>Salaries</b>	<b>216,502</b>	<b>248,000</b>	<b>198,219</b>	<b>215,258</b>
112-00-541-300-21	Benefits	7,563	8,283	8,477	
112-00-542-300-21	Personnel Benefits	46,363	52,894	49,394	86,339
112-00-542-610-21	Personnel Benefits	11,636	18,939	6,918	
112-00-542-620-21	Personnel Benefits	90	-	27	
112-00-542-640-21	Personnel Benefits	5,672	6,167	6,448	
112-00-542-700-21	Personnel Benefits	7,878	8,938	9,148	
	<b>Benefits</b>	<b>79,203</b>	<b>95,222</b>	<b>80,412</b>	<b>86,339</b>
112-00-541-300-31	Supplies	7,035	7,887	16,199	
112-00-542-300-31	Office And Operating Supplies	30,452	24,944	23,881	132,000
112-00-542-500-31	Operating Supplies	5	-	-	
112-00-542-610-31	Office And Operating Supplies	10	292	53	
112-00-542-620-31	Office And Operating Supplies	403	-	-	
112-00-542-640-31	Office And Operating Supplies	14,594	27,336	9,622	
112-00-542-700-31	Office And Operating Supplies	4,638	5,733	6,648	
112-00-542-300-32	Fuel Consumed	-	69	63	
112-00-542-640-32	Fuel Consumed	51	-	-	
112-00-542-670-32	Fuel Consumed	2,314	1,415	2,609	
112-00-542-700-32	Fuel Consumed	753	860	921	
112-00-542-300-35	Small Tools And Minor Equip	759	1,256	201	
112-00-542-640-35	Small Tools & Minor Equipment	135	-	-	
112-00-542-700-35	Small Tools And Minor Equip	791	1,216	991	
	<b>Supplies</b>	<b>61,939</b>	<b>71,006</b>	<b>61,188</b>	<b>132,000</b>
112-00-541-300-41	Professional Services	104	-	22,916	
112-00-542-300-41	Professional Ser	68,242	18,297	13,882	1,500
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	6,529	6,000
112-00-542-300-43	Travel	(15)	10	10	
112-00-542-700-43	Travel	30	60	40	
112-00-541-300-45	Operating Rentals	89	-	7,115	

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
112-00-542-300-45	Intfund Oper. Rentals & Lease	84,355	90,906	89,963	113,702
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	29,450
112-00-542-300-46	Insurance	4,403	20,553	-	
112-00-542-300-47	Public Utility	1,176	961	-	5,800
112-00-542-640-47	Public Utility	6,126	5,342	4,001	
112-00-542-700-47	Public Utility	119	148	152	
112-00-541-300-48	Repairs and Maintenance	77,766	-	5,905	
112-00-542-300-48	Repairs & Maintenance	4,618	8,151	666	12,000
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	22,588	
112-00-542-700-48	Interfund Repairs & Maint	2,620	1,653	572	
112-00-542-300-49	Miscellaneous	618	1,560	1,413	2,000
112-00-542-640-49	Miscellaneous	42	72	-	
112-00-542-700-49	Miscellaneous	2,148	1,746	674	
	<b>Services</b>	<b>309,179</b>	<b>197,254</b>	<b>189,919</b>	<b>170,452</b>
112-00-542-300-51	Intgovt Profess. Serv.	1,004	1,004	11,796	21,000
112-00-542-500-51	Intergov't Prof Services	-	-		
112-00-542-640-51	Intgovt Profess. Serv.	-	-	3,165	
	Intergovernmental Services	1,004	1,004	14,961	21,000
	<b>Total Roadway Maintenance</b>	<b>667,828</b>	<b>612,485</b>	<b>544,699</b>	<b>625,049</b>

## Street Light Maintenance

112-00-542-630-11	Salaries Str Light Maint	22,758	33,180	39,178	41,083
112-00-542-630-21	Personnel Benefits	11,636	17,240	20,754	23,988
112-00-542-630-31	Office And Operating Supplies	13,710	11,380	6,146	
112-00-542-630-41	Professional Services				10,000
112-00-542-630-45	Intfund Oper. Rentals & Lease	5,165	5,165	5,165	9,998
112-00-542-630-47	Public Utility	173,172	171,699	152,763	155,000
112-00-542-630-48	Repairs & Maintenance	35,933	34,206	23,610	35,000
112-00-542-630-49	Miscellaneous	-	22		
	<b>Services</b>	<b>214,269</b>	<b>211,092</b>	<b>181,537</b>	<b>209,998</b>
	<b>Total Street Light Maintenance</b>	<b>262,374</b>	<b>272,891</b>	<b>247,615</b>	<b>275,069</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Snow and Ice Maintenance</b>					
112-00-542-660-11	Salaries Snow/Ice Maint	28,119	3,309	27,862	24,638
112-00-542-660-12	Overtime	112	18		1,000
	<b>Salaries</b>	<b>28,231</b>	<b>3,327</b>	<b>27,862</b>	<b>25,638</b>
112-00-542-660-21	<b>Personnel Benefits</b>	<b>9,096</b>	<b>1,816</b>	<b>13,857</b>	<b>9,810</b>
112-00-542-660-31	Office And Operating Supplies	13,470	13,710	6,881	16,000
112-00-542-660-35	Small Tools & Minor Equip	-	-		
	<b>Supplies</b>	<b>13,470</b>	<b>13,710</b>	<b>6,881</b>	<b>16,000</b>
112-00-542-660-43	Travel	60	-		
112-00-542-660-48	Repairs & Maintenance	-	363		1,000
112-00-542-660-49	Miscellaneous	-	13		
	<b>Services</b>	<b>60</b>	<b>376</b>	<b>-</b>	<b>1,000</b>
	<b>Total Snow and Ice Maintenance</b>	<b>50,857</b>	<b>19,229</b>	<b>48,600</b>	<b>52,448</b>
<b>Downtown Mall Maintenance</b>					
112-00-542-710-11	Salaries Downtown Mall Mtc	11,680	14,078	13,512	12,319
112-00-542-800-11	Salaries Ancillary Op Maint	11,680	15,730	13,937	8,000
112-00-542-800-12	Overtime	694	1,156	600	1,500
	<b>Salaries</b>	<b>24,054</b>	<b>30,964</b>	<b>28,050</b>	<b>21,819</b>
112-00-542-710-21	Personnel Benefits	5,831	6,614	6,712	4,905
112-00-542-800-21	Personnel Benefits	3,949	7,734	7,154	
	<b>Benefits</b>	<b>9,781</b>	<b>14,347</b>	<b>13,867</b>	<b>4,905</b>
112-00-542-710-31	Office And Operating Supplies	165	2,803	883	4,500
112-00-542-800-31	Office And Operating Supplies	1,182	1,138	869	
112-00-542-710-32	Fuel Consumed	-	-	69	
112-00-542-710-35	Small Tools And Minor Equip	397	-	87	
	<b>Supplies</b>	<b>1,745</b>	<b>3,940</b>	<b>1,909</b>	<b>4,500</b>
112-00-542-710-45	Operating Rentals And Leases	-	-	54	1,500
112-00-542-800-45	Operating Rentals And Leases	527	3,189	1,163	
112-00-542-710-47	Public Utilities	3,521	2,656	3,712	3,400
112-00-542-800-47	Public Utility	-	577		
112-00-542-710-48	Repairs & Maintenance	109	1,095	170	1,000
112-00-542-800-48	Repairs & Maintenance	-	-	122	
112-00-542-800-49	Miscellaneous	649	900		
	<b>Services</b>	<b>4,807</b>	<b>8,418</b>	<b>5,221</b>	<b>5,900</b>
	<b>Total Downtown Mall Maintenance</b>	<b>40,386</b>	<b>57,670</b>	<b>49,046</b>	<b>37,124</b>

# City of Camas Budget 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Administration</b>					
112-00-542-900-11	Salaries Maint Admin Maintenanc	50,983	77,009	87,662	94,839
112-00-542-900-12	Overtime	100	1,136	1,403	
	<b>Salaries</b>	<b>51,083</b>	<b>78,145</b>	<b>89,065</b>	<b>94,839</b>
112-00-542-900-21	Personnel Benefits	32,160	45,893	52,786	58,347
112-00-542-900-31	Office And Operating Supplies	7	40		4,000
112-00-543-300-41	Professional Ser	-	-	253,605	278,805
112-00-543-300-43	Travel	183	-		
112-00-542-900-45	Intfund Oper. Rentals & Lease	10,320	9,568	5,163	8,016
112-00-543-300-46	Insurance	24,046	10,443	18,184	19,000
112-00-542-900-49	Miscellaneous	929	504	556	1,000
112-00-543-300-49	Miscellaneous	1,940	1,227	1,152	
	<b>Services</b>	<b>37,418</b>	<b>21,741</b>	<b>278,661</b>	<b>306,821</b>
112-00-543-300-91	Interfund Profess. Serv.	297,718	282,921		278,805
	<b>Total Administration</b>	<b>418,386</b>	<b>428,739</b>	<b>420,511</b>	<b>742,812</b>
<b>Maintenance of Stations and Bridges</b>					
112-00-544-200-45	Intfund Oper. Rentals & Lease	76,657	70,982	76,591	20,484
<b>Road and Street Construction</b>					
<b>Roadway</b>					
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	-	-	1,298	
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	316,373	650,000
112-77-595-300-65	NW 6th Ave Construction	-	-		
	<b>Capital</b>	<b>320,046</b>	<b>292,578</b>	<b>317,671</b>	<b>650,000</b>
	<b>Total Roadway</b>	<b>350,332</b>	<b>292,578</b>	<b>317,671</b>	<b>650,000</b>
<b>Sidewalks</b>					
112-49-595-610-11	Regular Salaries and Wages	353	-		
112-49-595-610-21	Personnel Benefits	141	-		
112-49-595-610-65	Construction	10,101	-		
112-71-595-610-65	Construction	-	205,920		
	<b>Capital</b>	<b>10,101</b>	<b>205,920</b>	-	

# City of Camas Budget | 2014

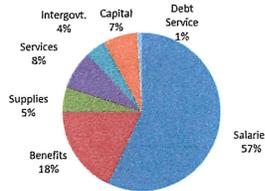
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
112-71-595-610-95	Interfund Oper Rentals	99	195		
	<b>Total Sidewalks</b>	<b>10,693</b>	<b>206,115</b>	-	
<b>Street Lighting</b>					
112-60-595-630-11	Regular Salaries and Wages	994	-		
112-60-595-630-21	Personnel Benefits	270	-		
112-60-595-630-65	Construction	75,270	-		
	<b>Total Street Lighting</b>	<b>76,534</b>	-	-	
<b>Traffic Control</b>					
112-00-595-640-64	Machinery and Equipment	13,143	-		
	<b>Total Capital</b>	<b>450,703</b>	<b>498,693</b>	<b>317,671</b>	<b>650,000</b>
	<b>Total Streets</b>	<b>1,967,190</b>	<b>1,960,689</b>	<b>1,704,734</b>	<b>2,402,986</b>
	<b>Excess (Deficiency) of Revenues and Expenditures</b>	<b>16,973</b>	<b>(1,450)</b>	<b>157,011</b>	<b>(234,858)</b>
	<b>Estimated Fund Balance at Beginning of Year</b>	<b>112,485</b>	<b>95,513</b>	<b>94,063</b>	<b>251,074</b>
	<b>Fund Balance Estimated at End of Year</b>	<b>95,513</b>	<b>94,063</b>	<b>251,074</b>	<b>16,216</b>

## Emergency Rescue Services Fund

### I. Budget Overview

2013 Projected	\$2,900,454
2014 Budget	\$3,171,890
Change in Budgets	9%
2013 FTEs	21.6
2014 FTEs	21.6

**Expenditures by function**



**% of the Overall Budget**



### II. Purpose

Provides paramedic service and ambulance transports to the communities of Camas, Washougal, and East County Fire and Rescue. The service is provided by Camas firefighter/paramedics and firefighter/EMTs from Washougal and East County Fire and Rescue and the volunteers of all agencies.

### III. 2013 Key Accomplishments

The staff accomplished the following goals in 2013:

- Purchase and delivery of a new ambulance
- Lowered expenditures of fund overall
- Managed an environment of significantly increasing medical supply costs without requiring a significant increase in funding
- Developed a fleet design model for future ambulances

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The City of Camas and Washougal have approved a merger of the two fire departments with the City of Camas providing the service beginning after the transition in 2014. The partnership was on a trial basis beginning in 2011 and has maintained through 2013. The partnership provided noticeable savings as well as provided higher staffing levels within the City of Washougal.

### V. Goals and New Initiatives

The EMS Fund has among its goals with current resources:

- Continue transition efforts toward implementing the full merger
- Research a comprehensive incident Reporting Platform to be employed in 2015
- Purchase a new ambulance in 2014 consistent with the fleet design model
- Participate in clinical research projects to advance the understanding and implementation of pre-hospital medical care

**VI. Trends and Future Issues**

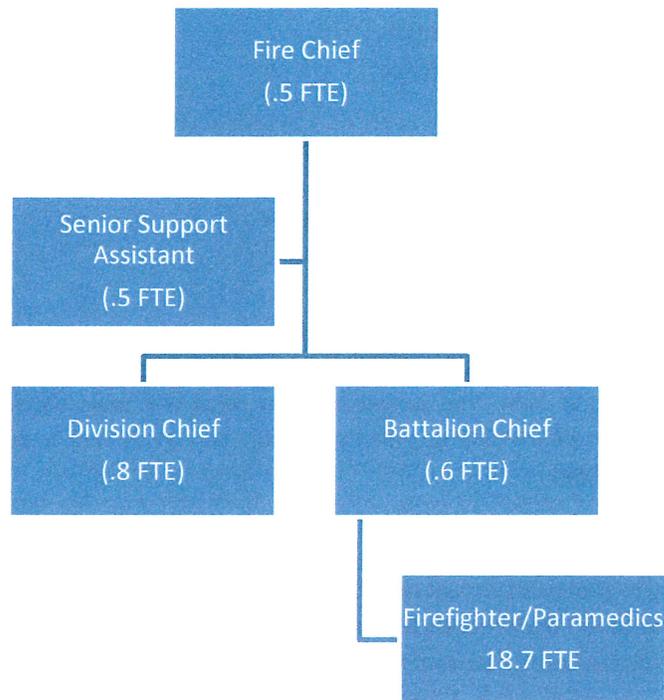
A number of issues will face the EMS fund over the coming few years including:

- Unanticipated transition issues
- Effect of the National Healthcare on ambulance billings
- Aging population
- Adapting protocols and treatments to reflect evidence based best practices in pre-hospital medical care

**VII. Performance Measurements**

Indicator	2013 Actual	2014 Budget
Number of Calls	3,039	2,977
EMS calls as a % of total call volume	86%	84%

**VIII. Organizational Chart**



# City of Camas Budget | 2014

## IX. Department Operating Budget

### 115 EMS 2014 Revenue Budget

		2011	2012	2013	2014
		Actual	Actual	Projected	Budget
311.100.00	Property Taxes	\$ 911,956	\$ 892,652	\$ 1,132,686	1,259,112
	<b>Total Taxes</b>	<b>\$ 911,956</b>	<b>\$ 892,652</b>	<b>\$ 1,132,686</b>	<b>1,259,112</b>
331.970.00	Federal Indirect-Safer		\$ 28,241	\$ 120,000	
334.040.90	State Grant - Health	\$ 1,738	\$ 1,534	\$ 1,208	
	<b>Total Intergovernmental</b>	<b>\$ 1,738</b>	<b>\$ 29,775</b>	<b>\$ 121,208</b>	
341.690.00	Printing & Duplicating	50	\$ 17	\$ 9	
342.260.00	Shared Court Costs-Amb. Res. Emer	\$ 922,642	\$ 812,909	\$ 744,072	\$ 766,395
342.600.00	Ambul. & Emerg. Aid Fees	\$ 949,824	\$ 895,327	\$ 939,193	\$ 967,368
347.900.00	Other Fees	\$ 1,460	\$ 2,325	\$ 735	\$ 757
	<b>Total Charges for Services</b>	<b>\$ 1,873,976</b>	<b>\$ 1,710,578</b>	<b>\$ 1,684,009</b>	<b>\$ 1,734,520</b>
359.900.00	<b>Late Fees</b>	<b>11759</b>	<b>11,888</b>	<b>\$ 12,082</b>	<b>\$ 12,444</b>
361.110.00	Interest Earnings	\$ 688	\$ 508	\$ 452	\$ 466
363.000.00	Insurance Recoveries	\$ -			
367.00.00	Contributions from Private Sources	\$ 180	\$ 4,019	\$ 443	\$ 456
369.90.00	Other Miscellaneous Revenue	\$ 6,832	\$ 3,178	\$ 10,930	\$ 1,000
	<b>Total Misc Revenue</b>	<b>\$ 7,700</b>	<b>\$ 7,705</b>	<b>\$ 11,825</b>	<b>\$ 1,922</b>
	Intergovernmental Loan				175,000
	<b>Total EMS Fund Revenues</b>	<b>\$ 2,807,129</b>	<b>\$ 2,652,598</b>	<b>\$ 2,961,810</b>	<b>\$ 3,182,998</b>

### 115 EMS 2014 Expenditure Budget

Account	Description	2011	2012	2013	2014
		Actual	Actual	Projection	Budget
<b>Training</b>					
115-00-522-700-31	<b>Office And Operating Supplies</b>	<b>1,100</b>	<b>472</b>	<b>397</b>	<b>2,000</b>
115-00-522-700-41	Professional Ser	3,095	0	0	
115-00-522-700-43	Travel	0	0	0	1,000
115-00-522-700-45	Intfund Oper. Rentals & Lease	0	0	2,250	3,000
115-00-522-700-49	Miscellaneous	345	730	253	2,000
	<b>Services</b>	<b>3,440</b>	<b>730</b>	<b>2,503</b>	<b>6,000</b>
	<b>Total Training</b>	<b>4,540</b>	<b>1,202</b>	<b>2,901</b>	<b>8,000</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Administration</b>					
115-00-522-710-11	Regular Salaries And Wages	108,655	81,334	83,826	86,694
115-00-522-710-12	Overtime	0	414	115	
	<b>Salaries</b>	<b>108,655</b>	<b>81,748</b>	<b>83,942</b>	<b>86,694</b>
115-00-522-710-21	<b>Personnel Benefits</b>	<b>34,077</b>	<b>29,781</b>	<b>31,505</b>	<b>29,439</b>
115-00-522-710-31	<b>Office And Operating Supplies</b>	<b>543</b>	<b>0</b>	<b>0</b>	
115-00-522-710-41	Interfund Profess. Serv.	138,360	133,424	146,576	168,396
115-00-522-710-43	Travel	0	0		250
115-00-522-710-45	Intfund Oper. Rentals & Leases	982	2,850	2,850	7,728
115-00-522-710-49	Miscellaneous	72	0		
	<b>Services</b>	<b>139,414</b>	<b>136,274</b>	<b>149,426</b>	<b>176,374</b>
115-00-522-710-79	Other Debt	0	0		24,520
115-00-522-710-82	Interest on Interfund Debt	3,097	3,328	398	5,128
	<b>Debt Service</b>	<b>3,097</b>	<b>3,328</b>	<b>398</b>	<b>29,648</b>
	<b>Total Administration</b>	<b>285,787</b>	<b>251,131</b>	<b>265,271</b>	<b>322,155</b>
<b>Ambulance Service</b>					
115-00-522-720-11	Regular Salaries And Wages	1,544,727	1,632,806	1,626,496	1,534,984
115-00-522-720-12	Overtime	173,324	204,644	115,908	184,500
	<b>Salaries</b>	<b>1,718,051</b>	<b>1,837,450</b>	<b>1,742,404</b>	<b>1,719,484</b>
115-00-522-720-21	Personnel Benefits	490,053	548,373	555,357	527,965
115-00-522-720-22	Uniforms And Clothing	4,555	3,052	3,189	6,300
115-00-522-720-23	Protective Clothing	2,288	4,545	4,297	4,000
115-00-522-720-25	Wellness/Fitness	4,382	823	296	1,000
	<b>Benefits</b>	<b>501,278</b>	<b>556,793</b>	<b>563,138</b>	<b>539,265</b>
115-00-522-720-31	Office And Operating Supplies	79,474	94,615	95,500	113,500
115-00-522-720-32	Fuel Consumed	27,275	25,553	23,775	24,000
115-00-522-720-35	Small Tools And Minor Equip	9,998	12,185	4,796	17,000
	<b>Supplies</b>	<b>116,746</b>	<b>132,353</b>	<b>124,071</b>	<b>154,500</b>

# City of Camas Budget | 2014

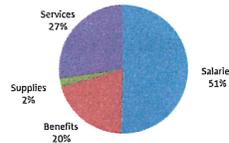
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
115-00-522-720-41	Professional Ser	7,935	7,367	7,000	7,000
115-00-522-720-42	Communication	16,940	18,455	16,225	17,200
115-00-522-720-43	Interfund Supplies	58	0	0	
115-00-522-720-45	Intfund Oper. Rentals & Leases	9,561	5,313	3,238	6,182
115-00-522-720-46	Insurance	39,796	32,280	15,079	15,079
115-00-522-720-48	Repairs & Maintenance	32,786	18,534	23,733	25,875
115-00-522-720-49	Miscellaneous	5,113	7,128	3,972	6,500
	<b>Services</b>	<b>112,188</b>	<b>89,076</b>	<b>69,247</b>	<b>77,836</b>
115-00-522-720-51	<b>Intgovt Profess. Serv.</b>	<b>123,525</b>	<b>129,321</b>	<b>133,423</b>	<b>135,650</b>
	<b>Total Ambulance Services</b>	<b>2,571,788</b>	<b>2,744,992</b>	<b>2,632,282</b>	<b>2,626,735</b>
115-00-594-260-64	<b>Machinery &amp; Equipment</b>	<b>0</b>	<b>0</b>		<b>215,000</b>
	<b>Total EMS</b>	<b>2,862,114</b>	<b>2,997,326</b>	<b>2,900,454</b>	<b>3,171,890</b>
	<b>Excess (Deficiency) of Revenues and Expenditures</b>	<b>(54,985)</b>	<b>(344,728)</b>	<b>61,356</b>	<b>11,108</b>
	<b>Estimated Fund Balance at Beginning of Year</b>	<b>307,855</b>	<b>362,841</b>	<b>18,113</b>	<b>79,469</b>
	<b>Fund Balance Estimated at End of Year</b>	<b>362,841</b>	<b>18,113</b>	<b>79,469</b>	<b>90,576</b>

## Cemetery Fund

### I. Budget Overview

2013 Projected	\$108,036
2014 Budget	\$142,694
Change in Budgets	32%
2013 FTEs	1.05
2014 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. 2013 Key Accomplishments

The staff accomplished the following goals in 2013:

- Continued to work on a map of burial plots
- Saved utilities and staffing time by limiting summer irrigation
- Installed two new columbarium
- Coordinated successful volunteer work preparing for Memorial Day

### IV. Level of Service and Budget Impact

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

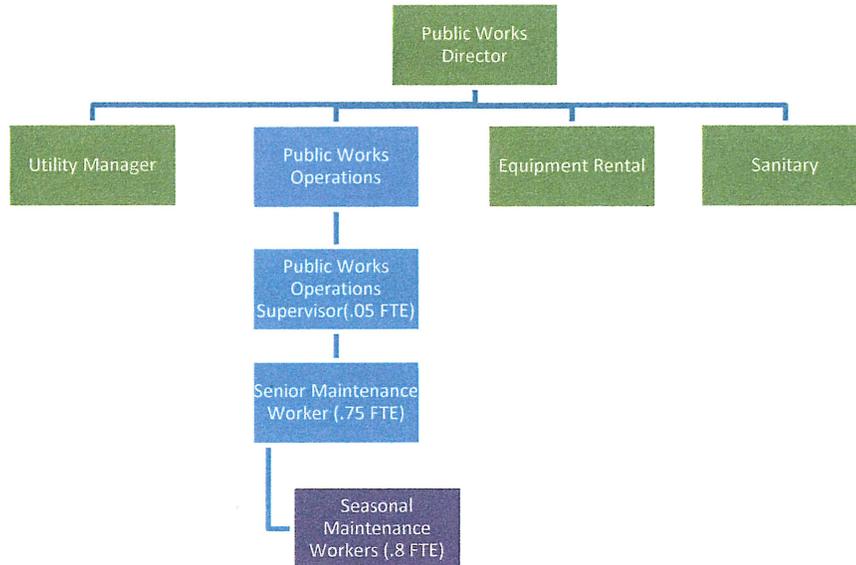
### VI. Trends and Future Issues

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.

### VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

**125 Cemetery 2014 Revenue Budget**

		2011	2012	2013	2014
		Actual	Actual	Projection	Budget
341.750.00	Sale of Merchandise	\$ 195	\$ 780	\$ 520	\$ 536
343.600.00	Cemetery Lot Services	\$ 21,720	\$ 40,112	\$ 18,687	\$ 19,247
343.610.00	Cemetery Services	\$ 12,080	\$ 16,580	\$ 11,407	\$ 11,749
343.610.01	Liners/Headstone install-tax			\$ 195	\$ 201
343.620.00	Cemetery Endowment	\$ 975	\$ 4,500	\$ 3,600	\$ 3,708
<b>Total Charges for Services</b>		<b>\$ 34,970</b>	<b>61,972</b>	<b>\$ 34,408</b>	<b>\$ 35,441</b>
361.11.00	Investment Earnings	\$ 849	\$ 1,181	\$ 62	\$ 64
367.110.00	Contributions	\$ 1,150			
369.900.00	Miscellaneous Revenue		\$ 25	\$ 43	\$ 45
<b>Total Miscellaneous Revenue</b>		<b>\$ 1,999</b>	<b>1,206</b>	<b>\$ 106</b>	<b>\$ 109</b>
397.000.00	Operating Transfers	\$ 114,967	\$ 123,194	\$ 73,901	\$ 73,901
397.00.01	Transfer from General Fund				\$ 20,000
<b>Total Transfers</b>		<b>\$ 114,967</b>	<b>\$ 123,194</b>	<b>\$ 73,901</b>	<b>\$ 93,901</b>
<b>Total Cemetery Revenues</b>		<b>\$ 151,936</b>	<b>\$ 186,372</b>	<b>\$ 108,415</b>	<b>\$ 129,450</b>

# City of Camas Budget | 2014

## 125 Cemetery 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
125-00-536-500-11	Regular Salaries and Wages	53,613	58,169	52,589	71,373
125-00-536-500-12	Overtime	250	478	238	500
	<b>Salaries</b>	<b>53,862</b>	<b>58,647</b>	<b>52,827</b>	<b>71,873</b>
125-00-536-500-21	<b>Personnel Benefits</b>	<b>26,339</b>	<b>27,130</b>	<b>24,908</b>	<b>29,137</b>
125-00-536-500-31	Office and Operating Supplies	1,428	2,117	1,445	2,000
125-00-536-500-32	Fuel	422	0		
125-00-536-500-35	Small Tools and Minor Equip	59	87		1,500
	<b>Supplies</b>	<b>1,909</b>	<b>2,204</b>	<b>1,445</b>	<b>3,500</b>
125-00-536-500-41	Interfund Professional Service	35,316	29,281	11,690	8,586
125-00-536-500-42	Communication	2,204	2,194	1,997	2,000
125-00-536-500-45	Interfund Oper Rentals & Lease	13,074	12,809	9,016	19,548
125-00-536-500-46	Insurance	125	126	703	750
125-00-536-500-47	Public Utility	3,741	3,780	4,021	6,800
125-00-536-500-48	Interfund Repairs & Maint.	82	206	801	
125-00-536-500-49	Miscellaneous	10,572	410	594	500
	<b>Services</b>	<b>65,115</b>	<b>48,806</b>	<b>28,822</b>	<b>38,184</b>
125-00-536-500-53	<b>External Taxes</b>	<b>-43</b>	<b>33</b>	<b>33</b>	
125-00-594-360-64	<b>Machinery and Equipment</b>	<b>0</b>	<b>25,626</b>	<b>0</b>	
	<b>Total Cemetery</b>	<b>147,182</b>	<b>162,446</b>	<b>108,036</b>	<b>142,694</b>
	<b>Excess (Deficiency) of Revenues and Expenditures</b>	<b>4,754</b>	<b>23,926</b>	<b>379</b>	<b>(3,244)</b>
	<b>Estimated Fund Balance at Beginning of Year</b>	<b>15,536</b>	<b>10,782</b>	<b>34,708</b>	<b>35,088</b>
	<b>Fund Balance Estimated at End of Year</b>	<b>10,782</b>	<b>34,708</b>	<b>35,088</b>	<b>31,844</b>

## 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 2014 Revenue Budget

	2011 Actual	2012 Actual	2013 Projection	2014 Budget
120.00.331.300.00 Hotel/Motel Tax	\$ 6,328	\$ 6,316	\$ 5,745	\$ 5,917
120.00.361.110.00 Investment Earnings	\$ 6	\$ 12	\$ 20	\$ 20
<b>Total Lodging Tax Revenues</b>	<b>\$ 6,334</b>	<b>\$ 6,328</b>	<b>\$ 5,765</b>	<b>\$ 5,937</b>

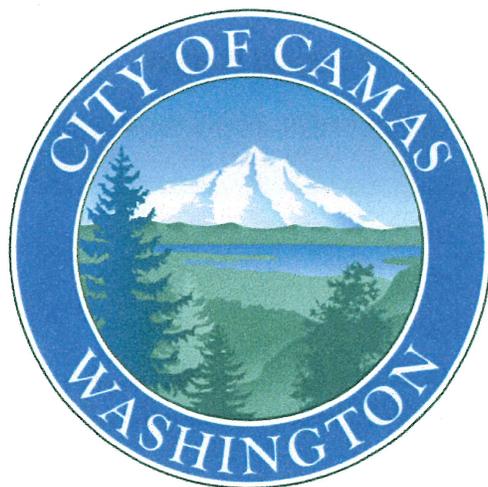
### 120 Lodging Tax 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
120-00-557-300-41	Professional Services	1,700	0		
120-00-557-300-44	Advertising	0	2,800	3,000	5,000
	<b>Services</b>	<b>1,700</b>	<b>2,800</b>	<b>3,000</b>	<b>5,000</b>
<b>Total Lodging Tax Fund</b>		<b>1,700</b>	<b>2,800</b>	<b>3,000</b>	<b>5,000</b>

**Excess (Deficiency) of Revenues  
and Expenditures**

4,634      3,528      2,765      937

**Estimated Fund Balance at Beginning of Year**      11,689      7,055      10,583      13,348  
**Fund Balance Estimated at End of Year**      7,055      10,583      13,348      14,285



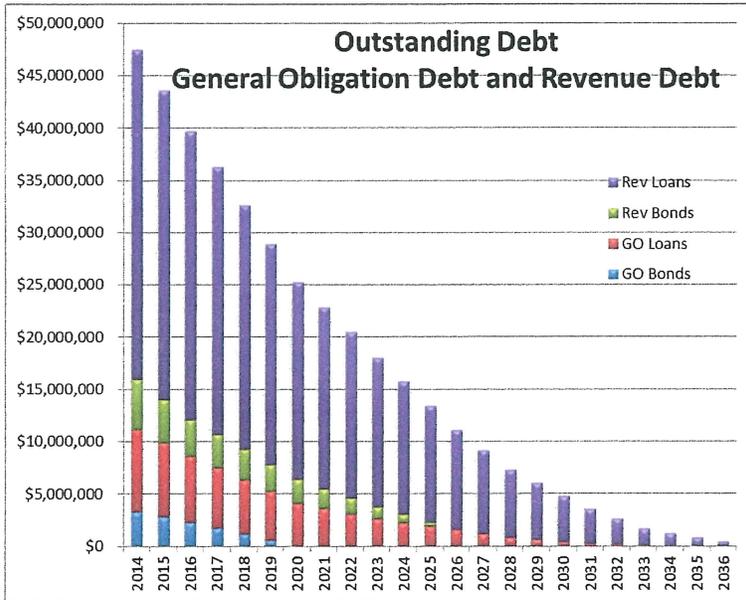
City of  
Camas  
Budget

2014

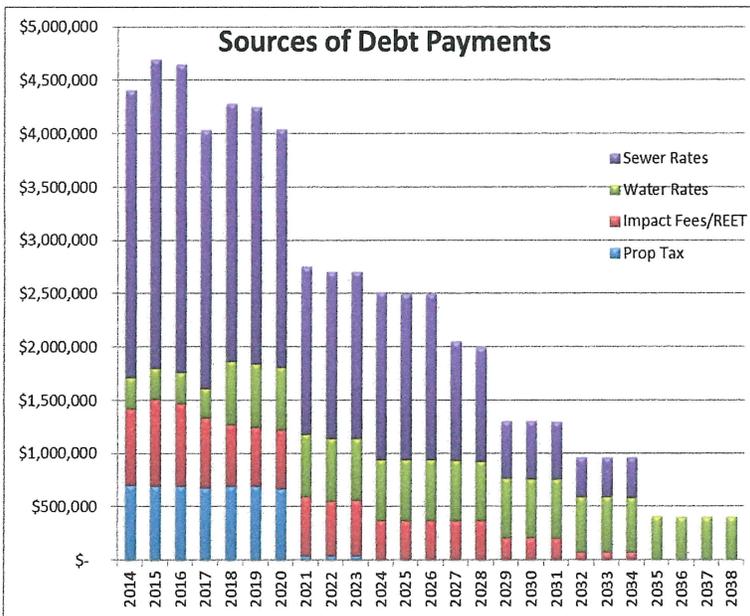
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As of December 31, 2013, the City of Camas had \$ 12.2 million in outstanding general obligation bonds and Public Works Trust Fund Loans from the State of Washington. At the end of 2014, the City will have approximately \$11.1 million in outstanding general obligation debt. The City had \$38.6 million in revenue bonds and Public Works Trust Fund Loans from the State of Washington for its Water/Sewer Utilities.

**Debt**



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 2013 assessed valuation of property within the City for collection of taxes in 2014 and the general obligation debt of the City outstanding as of January 1, 2014.

**2013 Assessed Valuation** **\$ 2,757,083,055**

**General Purposes**

Voted General Obligation Debt Capacity (2.5%)	\$ 68,927,076
Less: Outstanding Voted General Obligation Debt	\$ (3,787,000)
Remaining Voted General Obligation Debt Capacity	\$ 65,140,076

**Percentage of Voted Debt Capacity Used** **5.49%**

Limited Tax (Non-voted) General Obligation Debt Capacity (1.5%)	\$ 41,356,246
Less: Outstanding Limited General Obligation Debt	\$ (8,483,555)
Remaining Non-Voted General Obligation Debt Capacity	\$ 32,872,691

**Percentage of Limited Debt Capacity Used** **20.51%**

Total (Voted and Non-voted) General Obligation Debt Capacity	\$ 110,283,322
Less: Outstanding Unlimited Tax General Obligation Debt	\$ (3,787,000)
Less: Limited General Obligation Debt	\$ (8,483,555)
Remaining of Total Debt Capacity for General Purposes	\$ 98,012,767

**Percentage of Total Debt Capacity Used for General Purposes** **11.13%**

# City of Camas Budget | 2014

## Summary of Bonded Debt As of January 1, 2014

Year	Series	Description	Purpose	January 1, 2014 Remaining Debt	2014 Principal	2014 Interest	December 31, 2014 Remaining Debt	Final Redemption	Funding Source(s)	Interest Rate
<b>General Obligation Debt</b>										
2005	Series 2005	Unlimited Refunding Bonds	Library Expansion and Remodel	\$ 3,787,000	\$ 486,000	\$ 140,119	\$ 3,301,000	2020	Property Taxes	Interest Rate 3.7%
<b>Public Works Trust Fund Loans</b>										
1996	96-792	Public Works Trust Fund Loan	Parker Street	\$ 289,285	\$ 96,429	\$ 11,571	\$ 192,856	2016	Transportation Impact Fees	Interest Rate 3%
1997	97-792	Public Works Trust Fund Loan	Parker Street	\$ 231,428	\$ 57,857	\$ 6,943	\$ 173,571	2017	Transportation Impact Fees	Interest Rate 3%
1999	99-791	Public Works Trust Fund Loan	WWTP Upgrade	\$ 1,014,552	\$ 169,092	\$ 10,146	\$ 845,460	2019	Sewer Rates	Interest Rate 1%
2001	00-691	Public Works Trust Fund Loan	1st Street Improvements	\$ 266,012	\$ 33,252	\$ 1,330	\$ 232,760	2021	Transportation Impact Fees	Interest Rate 0.5%
2003	03-691	Public Works Trust Fund Loan	1st Street Improvements	\$ 1,439,877	\$ 143,988	\$ 7,199	\$ 1,295,889	2023	Transportation Impact Fees	Interest Rate 0.5%
2007	07-962	Public Works Trust Fund Loan	WWTP Improvements II	\$ 631,946	\$ 45,139	\$ 3,160	\$ 586,807	2027	Sewer Rates	Interest Rate 0.5%
2008	PC08-951	Public Works Trust Fund Loan	WWTP Phase II	\$ 7,828,950	\$ 521,930	\$ 41,754	\$ 7,307,020	2028	Sewer Rates	Interest Rate 0.5%
2012	PC12-951-pending close out	Public Works Trust Fund Loan	38th Street	\$ 2,301,549	\$ 127,864	\$ 7,989	\$ 2,173,685	2031-est	Transportation Impact Fees	Interest Rate 0.5%
2013	PR13-951-pending close out	Public Works Trust Fund Loan	NW Friberg-Strunk & Goodwin	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	2034 - est	Transportation Impact Fees	Pending Draws
2013	PR13-951-pending close out	Public Works Trust Fund Loan	NW Friberg-Strunk & Goodwin	\$ 300,000	\$ -	\$ -	\$ 300,000	2018-est	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	\$ 3,740,000	\$ 1,480	\$ 141	\$ 3,738,520	2034-est	Water Rates	Interest Rate 0.5%

# City of Camas Budget | 2014

## Summary of Bonded Debt As of January 1, 2014

Year	Series	Description	Purpose	January 1, 2014 Remaining Debt	2014 Principal	2014 Interest	December 31, 2014 Remaining Debt	Final Redemption	Funding Source(s)	Interest Rate
Washington State Certificates of Participation - LOCAL Program										
2009	Series 2009	LOCAL - COP	Fire Engine	\$ 158,831	\$ 61,647	\$ 5,759	\$ 97,184	2016	Fire Impact Fees/REET	Interest Rate 4.01%
2013	0240-6-21-pending close out	LOCAL - COP	Lacamas Lodge Community Center	\$ 1,715,000	\$ 85,000	\$ 74,900	\$ 1,630,000	2028	Park Impact Fees	Interest Rate 3.41%
2013	0240-5-1-pending close out	LOCAL - COP	HVAC Equipment	\$ 337,515	\$ 28,153	\$ 14,269	\$ 309,362	2023	Park Impact Fees	Interest Rate 2.52%
2013	0240-7-1-pending close out	LOCAL - COP	Ambulance	\$ 159,985	\$ 24,520	\$ 5,729	\$ 135,465	2019	EMS Levy	Interest Rate 1.54%
Other State Agency Loans										
1996	9700025	EPADOE Loan	Water Project	\$ 285,429	\$ 77,262	\$ 11,452	\$ 208,167	2017	Water Rates	Interest Rate 4.3%
2001	C94-99	CERB Loan	Fisher Basin Water Line	\$ 157,507	\$ 49,547	\$ 9,214	\$ 107,960	2016	Water Rates	Interest Rate 5.85%
2001	L9900004	DOE Loan	WWTP Upgrade	\$ 3,958,467	\$ 499,024	\$ 157,234	\$ 3,459,443	2020	Sewer Rates	Interest Rate 4.1%
2009	DR-09-952	Drinking Water State Revolving Fund	Camas Well #14	\$ 554,713	\$ 30,817	\$ 5,547	\$ 523,896	2031	Water Rates	Interest Rate 1%
2011	L1100005	DOE Loan	WWTP Improvements	\$ 3,663,552	\$ 210,002	\$ 139,845	\$ 3,453,550	2032	Sewer Rates	Interest Rate 2.8%
2012	DM12-952	Drinking Water State Revolving Fund	544 ft Pressure Zone - Water Treatment	\$ 7,920,785	\$ -	\$ -	\$ 7,920,785	2037	Water Rates	Interest Rate 1%
Revenue Bonds										
1998	Series 1998	Refunding Revenue Bonds	Refunding WS 1992 Revenue Bonds	\$ 1,295,000	\$ 415,000	\$ 47,971	\$ 880,000	2016	Sewer Rates	Interest Rate 4.16%
2007	Series 2007	Refunding Revenue Bonds	Refunding WS Revenue Bonds	\$ 4,230,000	\$ 240,000	\$ 191,710	\$ 3,990,000	2026	Sewer Rates	Interest Rate 4.33%

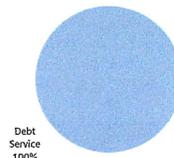
# City of Camas Budget | 2014

## Unlimited Tax General Obligation Bond Debt Service Fund

### I. Budget Overview

2013 Projected	\$623,361
2014 Budget	\$626,119
Change in Budgets	1%
2013 FTEs	-
2014 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. 2013 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 \$28,000 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 2014 Revenue Budget**

239	Unlimited GO Bond Fund	2011 Actual	2012 Actual	2013 Projection	2014 Budget
239.00.311.10.00	Property Taxes	\$ 628,371	\$ 623,361	\$ 623,361	\$ 626,119
239.00.361.11.00	Other Interest	\$ -			
<b>Total Unlimited GO Bond Fund Rev.</b>		<b>\$ 628,371</b>	<b>\$ 623,361</b>	<b>\$ 623,361</b>	<b>\$ 626,119</b>

**239 Unlimited Debt Service Fund 2014 Expenses Budget**

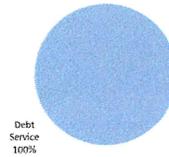
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
239-00-591-720-70	Debt Service: Principal	434,000	450,000		
239-00-591-760-71	Go Refunding Bonds Principal	0	0	466,000	486,000
239-00-592-720-83	Int. On Long-Term Debt	190,069	174,011	157,361	140,119
<b>Total Unlimited GO Debt Service</b>		<b>624,069</b>	<b>624,011</b>	<b>623,361</b>	<b>626,119</b>
<b>Excess (Deficiency) of Revenues and Expenditures</b>		<b>4,302</b>	<b>(650)</b>	<b>-</b>	<b>-</b>
<b>Estimated Fund Balance at Beginning of Year</b>		<b>33,493</b>	<b>29,191</b>	<b>28,541</b>	<b>28,541</b>
<b>Fund Balance Estimated at End of Year</b>		<b>29,191</b>	<b>28,541</b>	<b>28,541</b>	<b>28,541</b>

## Limited Tax General Obligation Bond Debt Service Fund

### I. Budget Overview

2013 Projected	\$640,484
2014 Budget	\$883,455
Change in Budgets	40%
2013 FTEs	-
2014 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. 2013 Key Accomplishments

Accomplishments include:

- The City secured two PWTF loans for NW Friberg/Strunk and Goodwin street project, one for design and the other for construction
- The City substantially completed Phase I of 38<sup>th</sup> Street project and has almost completed the drawdown on the PWTF loan to pay for Phase I

### 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

No additional debt issues are anticipated for 2014 but rather drawdowns on current debt outstanding.

### VII. Performance Measurements

Not applicable

### VIII. Organizational Chart

Not applicable

# City of Camas Budget | 2014

## IX. Department Operating Budget

### 240 Limited Debt Service Fund 2014 Revenue Budget

240	Limited GO Bond Fund	2011 Actual	2012 Actual	2013 Projection	2014 Budget
311.100.00	Property Taxes	\$ 301,909	\$ 5,997	\$ 2,626	
397.00.00	Operating Transfers	\$ 569,679	\$ 563,519	\$ 629,984	
397-00-01	Operating Transfer from General Fund				0
397.00.50	Operating Transfer from GMA				\$ 883,455
<b>Total Limited GO Bond Fund Rev.</b>		<b>\$ 871,588</b>	<b>\$ 569,516</b>	<b>\$ 632,610</b>	<b>\$ 883,455</b>

### 240 Limited Debt Service Fund 2014 Expense Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
240-00-581-210-78	GO Bonds Principal	0	0	7,500	
240-00-591-210-78	Go Bonds Principal	285,000	0		
240-00-591-220-78	Principal - Fire Truck Loan	54,723	56,940	59,247	61,647
240-00-591-750-79	Redemption of Long-Term Debt	0	0	26,547	
240-00-591-751-79	Princ.- PWTF Loan Lacamas Lodge				85,000
240-00-591-752-79	Princ. PWTF Loan HVAC				28,153
240-00-591-950-78	Princ.- PWTF Loans Street	460,290	460,290	461,526	601,238
240-00-592-210-83	Int. On Long-Term Debt	15,533	0	3,000	
240-00-592-220-83	Interest - Fire Truck Loan	12,682	10,465	8,159	5,759
240-00-592-595-83	Interest-PWTF Loans Street	41,983	35,824	42,665	24,150
240-00-592-750-83	Interest on Long-Term Debt	0	0	31,840	
240-00-592-751-83	Int.-PWTF Loans Lacamas Lodge				65,019
240-00-592-752-83	Int. - PWTF Loans HVAC				12,489
<b>Total Unlimited GO Debt Service</b>		<b>870,211</b>	<b>563,520</b>	<b>640,484</b>	<b>883,455</b>
<b>Excess (Deficiency) of Revenues and Expenditures</b>		<b>1,377</b>	<b>5,996</b>	<b>(7,874)</b>	<b>-</b>
<b>Estimated Fund Balance at Beginning of Year</b>		<b>3,591</b>	<b>2,214</b>	<b>8,211</b>	<b>337</b>
<b>Fund Balance Estimated at End of Year</b>		<b>2,214</b>	<b>8,211</b>	<b>337</b>	<b>337</b>

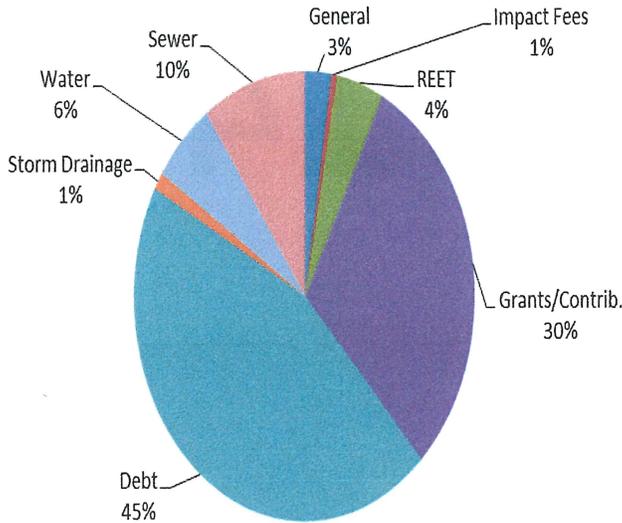
# City of Camas Budget

# 2014

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 38<sup>th</sup> Street Construction Fund, NW Friberg/Strunk Construction Fund and Lacamas Lodge Construction Fund.

## Capital

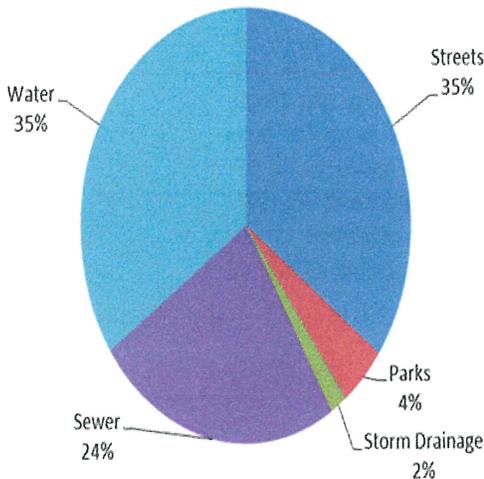
**Capital Funding Sources**



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 the 2014 fiscal year, the City has issued a significant amount of debt for a water project, over \$6 million in a state loan.

**Projects**



A number of the capital projects funded for the fiscal year are projects initiated in 2013 are expected to be completed in 2014. These projects included 38<sup>th</sup> Street Phase II, Friberg/Strunk Street, Lacamas Lodge and WWTP Upgrade. New projects for 2014 include 544 ft Pressure Zone Water Line and Water Treatment Facility, water reservoir and the Sewer Bypass Line.

## 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 builds the Lacamas Lodge Community Center, staff is planning for ongoing operating costs and programming for the building. Costs such as custodial services, security, utilities, and supplies need to be estimated and budgeted accordingly.

# City of Camas Budget | 2014

## Capital Program

Project	Prior Years		2013		Budget		Capital Plan		Total
					2014	FY 2015-2016	FY 2017-2018		
<b>General - Facilities</b>									
Police/Library Energy Grant Project					Total Project Costs:	\$ 30,000	Area:	Downtown	
Project Description:									
This phase of the project is monitor the new HVAC systems installed to ensure utility savings are realized.									
Total Project:	\$ -	\$ -	\$ 15,000	\$ 5,000	\$ 10,000	\$ -	\$ -	\$ 30,000	
Operating & Maintenance Costs:			\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	\$ 25,000	
<b>Streets</b>									
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	\$ 650,000	\$ 1,300,000	\$ 1,300,000	\$ 3,860,249			
Operating & Maintenance Costs:								\$ -	
<b>Growth Management Act Capital Projects</b>									
Parks Comprehensive Plan Update					Total Project Costs:	\$ 28,000	Area:	City-wide	
Project Description:									
This project is to complete the 2014 Parks Plan Update as part of the City's overall Comprehensive Plan.									
Total Project:	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ 28,000			
Operating & Maintenance Costs:								\$ -	
Heritage Boat Launch					Total Project Costs:	\$ 650,000	Area:	Northwest	
Project Description:									
This project is to construct a boat launch and 1/2 street improvements for ease of access and to address congestion.									
Total Project:	\$ -	\$ 348,044	\$ 300,000	\$ -	\$ -	\$ 648,044			
Operating & Maintenance Costs:					TBD	TBD		\$ -	
NW 6th/NW Norwood Traffic Signal					Total Project Costs:	\$ 289,675	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:	\$ -	\$ -	\$ 289,675	\$ -	\$ -	\$ 289,675			
Operating & Maintenance Costs:				\$ 2,000	\$ 2,000	\$ 4,000			
NW 18th Pedestrian Path from 201st to Beech Street					Total Project Costs:	\$ 275,300	Area:	Northwest	
Project Description:									
To provide pedestrian path improvements on NW 18th.									
Total Project:	\$ -	\$ -	\$ 275,300	\$ -	\$ -	\$ 275,300			
Operating & Maintenance Costs:				\$ 500	\$ 500	\$ 1,000			
Drewfs Farm Park Design					Total Project Costs:	\$ 440,000	Area:	Northwest	
Project Description:									
This project is to design a park which is scheduled to be constructed in 2015.									
Total Project:	\$ -	\$ -	\$ 40,000	\$ 400,000	\$ -	\$ 440,000			
Operating & Maintenance Costs:					TBD	TBD		\$ -	
Camas Pool Upgrade Design					Total Project Costs:	\$ 40,000	Area:	Central	
Project Description:									
This project is a study to help with the design of a new Camas Swimming Pool utilizing community input.									
Total Project:	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000			
Operating & Maintenance Costs:			\$ 5,000	\$ 10,000	\$ 10,000	\$ 25,000			
Parks and Open Space - North Urban Growth Area (NUGA)					Total Project Costs:	\$ 750,000	Area:	North	
Project Description:									
This project is to study and to eventually acquire open land for conservation in the North UGA.									
Total Project:	\$ -	\$ -	\$ 100,000	\$ 650,000	\$ -	\$ 750,000			
Operating & Maintenance Costs:					TBD	TBD		\$ -	
Goodwin Trailhead Improvements					Total Project Costs:	\$ 150,000	Area:	North	
Project Description:									
This project is to improve access to the Goodwin Trail with better parking and improvements to the trail.									
Total Project:	\$ -	\$ -	\$ 70,000	\$ 80,000	\$ -	\$ 150,000			
Operating & Maintenance Costs:					TBD	TBD		\$ -	

# City of Camas Budget | 2014

Capital Program Project	Budget			Capital Plan		
	Prior Years	2013	2014	FY 2015-2016	FY 2017-2018	Total
<b>Trails</b>			<b>Total Project Costs:</b>	ongoing	<b>Area:</b>	City-wide
<b>Project Description:</b>	This project is a placeholder for projects which maintain existing trails or to fund new projects which are in the Parks Master Plan.					
<b>Total Project:</b>	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 250,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -
<b>General Park Improvements</b>			<b>Total Project Costs:</b>	ongoing	<b>Area:</b>	Southeast
<b>Project Description:</b>	This package is to fund improvements for an outlook platform for the property on Washougal River and painting existing Community Center.					
<b>Total Project:</b>	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 250,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -
<b>NW Brady Road Improvements from 16th to 25th</b>			<b>Total Project Costs:</b>	\$ 4,800,000	<b>Area:</b>	Northwest
<b>Project Description:</b>	This project would improve Brady Road from 16th to 25th for both vehicles and pedestrians.					
<b>Total Project:</b>	\$ -	\$ -	\$ 600,000	\$ 4,200,000	\$ -	\$ 4,800,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -
<b>NW 38th Ave. - Construction</b>			<b>Total Project Costs:</b>	\$ 8,453,296	<b>Area:</b>	Northwest
<b>Project Description:</b>	To complete road construction from 192nd to Parker and complete design with environmental for Phase III from Parker to Grass Valley Park.					
<b>Total Project:</b>	\$ -	\$ 4,791,296	\$ 3,662,000	\$ -	\$ -	\$ 8,453,296
<b>Operating &amp; Maintenance Costs:</b>			\$ 4,500	\$ 9,000	\$ 9,000	\$ 22,500
<b>NW Friberg/Strunk and Goodwin - Construction</b>			<b>Total Project Costs:</b>	\$ 4,415,340	<b>Area:</b>	Northwest
<b>Project Description:</b>	To complete road construction from Lake to 13th to include Goodwin Road from Friberg to Camas Meadows Drive.					
<b>Total Project:</b>	\$ -	\$ 525,340	\$ 3,870,000	\$ 20,000	\$ -	\$ 4,415,340
<b>Operating &amp; Maintenance Costs:</b>				\$ 9,000	\$ 9,000	\$ 18,000
<b>Lacamas Lake Lodge Construction</b>			<b>Total Project Costs:</b>	\$ 2,284,630	<b>Area:</b>	Northwest
<b>Project Description:</b>	This project is to construct Community Center and parking for the facility.					
<b>Total Project:</b>	\$ -	\$ 1,784,630	\$ 500,000	\$ -	\$ -	\$ 2,284,630
<b>Operating &amp; Maintenance Costs:</b>			\$ 75,150	\$ 150,300	\$ 150,300	\$ 375,750
<b>Storm Water Drainage</b>			<b>Total Project Costs:</b>	\$ 200,000	<b>Area:</b>	Southeast
<b>Project Description:</b>	This project modifies existing vector facility, \$150,000 paid for with a state grant.					
<b>Total Project:</b>	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
<b>Operating &amp; Maintenance Costs:</b>			\$ 100	\$ 200	\$ 200	\$ 500
<b>Operations Center Storm Treatment Upgrade</b>			<b>Total Project Costs:</b>	\$ 187,500	<b>Area:</b>	Southeast
<b>Project Description:</b>	This project redesigns the storm treatment facility at the Operations Center contingent upon a state grant.					
<b>Total Project:</b>	\$ -	\$ -	\$ 187,500	\$ -	\$ -	\$ 187,500
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -
<b>Miscellaneous Storm System Repairs</b>			<b>Total Project Costs:</b>	\$ 100,000	<b>Area:</b>	City-wide
<b>Project Description:</b>	This project is to replace storm water drainage pipe as identified from TV work.					
<b>Total Project:</b>	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -

# City of Camas Budget | 2014

## Capital Program

Project	Prior Years	2013	Budget		Capital Plan		Total
			2014	FY 2015-2016	FY 2017-2018		
<b>Julia Street Storm Pond Design</b>				<b>Total Project Costs:</b> \$ 50,000		<b>Area:</b> Northwest	
<b>Project Description:</b>	This project is to redesign a storm water pond and start environmental permitting.						
	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>Wetland Mitigation Monitoring and Maintenance</b>				<b>Total Project Costs:</b> Ongoing		<b>Area:</b> Northwest	
<b>Project Description:</b>	This project is for ongoing monitoring of wetland mitigation and monitoring of Lake Road, NW 38th and Friberg/Strunk wetland projects.						
	\$ -	\$ -	\$ 70,000	\$ 245,000	\$ 210,000	\$ -	\$ 525,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>Water</b>							
<b>544 Pressure Zone Project-Water Treatment</b>				<b>Total Project Costs:</b> \$ 8,000,000		<b>Area:</b> Northwest	
<b>Project Description:</b>	This project is to construct a water transmission main and treatment facility.						
	\$ -	\$ -	\$ 6,300,000	\$ 1,700,000	\$ -	\$ -	\$ 8,000,000
<b>Operating &amp; Maintenance Costs:</b>				\$ 16,000	\$ 16,000		\$ 32,000
<b>Gregg Reservoir Project</b>				<b>Total Project Costs:</b> \$ 2,400,000		<b>Area:</b> West	
<b>Project Description:</b>	This project build a new 2MGD reservoir near Sharp.						
	\$ -	\$ -	\$ 1,000,000	\$ 1,400,000	\$ -	\$ -	\$ 2,400,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>BNSF Railroad Bridge Water Line</b>				<b>Total Project Costs:</b> \$ 150,000		<b>Area:</b> Southeast	
<b>Project Description:</b>	This project replaces a 16" water line at the railroad bridge						
	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>lone Street Water Line Replacement</b>				<b>Total Project Costs:</b> \$ 75,000		<b>Area:</b> Northeast	
<b>Project Description:</b>	This project replaces an 8" water line on lone Street due to water leaks.						
	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>NUGA Water Line Improvements</b>				<b>Total Project Costs:</b> \$ 4,850,000		<b>Area:</b> North	
<b>Project Description:</b>	This project is a placeholder for projects which develop the North Shore of Lacamas Lake.						
	\$ -	\$ -	\$ 1,250,000	\$ 1,800,000	\$ 1,800,000	\$ -	\$ 4,850,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>Sewer</b>							
<b>WWTP Phase 2B</b>				<b>Total Project Costs:</b> \$ 170,000		<b>Area:</b> Southeast	
<b>Project Description:</b>	This project is to replace the wastewater plant clarifier #3 and filters						
	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>WWTP Fall Protection</b>				<b>Total Project Costs:</b> \$ 62,500		<b>Area:</b> Southeast	
<b>Project Description:</b>	This project is through a safety project at the plant to add fall protection for staff.						
	\$ -	\$ -	\$ 62,500	\$ -	\$ -	\$ -	\$ 62,500
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -
<b>Sanitary Sewer Bypass Line</b>				<b>Total Project Costs:</b> \$ 4,200,000		<b>Area:</b> City-wide	
<b>Project Description:</b>	This project is through a safety project at the plant to add fall protection for staff.						
	\$ -	\$ -	\$ 4,000,000	\$ 200,000	\$ -	\$ -	\$ 4,200,000
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD		\$ -

# City of Camas Budget | 2014

## Capital Program

Project	Prior Years	2013	Budget		Capital Plan		Total
			2014	FY 2015-2016	FY 2017-2018		
<b>Wastewater Pump Station Rehab</b>				<b>Total Project Costs:</b>	Ongoing	Area:	City-wide
<b>Project Description:</b>							
This project repairs 23 sewer pump stations in the sewer system.							
	\$ -	\$ 250,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ 1,100,000	
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -	
<b>NUGA Sewer Line Improvements</b>				<b>Total Project Costs:</b>	\$ 6,250,000	Area:	North
<b>Project Description:</b>							
This project is a placeholder for projects which develop the North Shore of Lacamas Lake.							
	\$ -	\$ -	\$ 1,250,000	\$ 2,500,000	\$ 2,500,000	\$ 6,250,000	
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -	
<b>STEP/STEF Tank Pumping</b>				<b>Total Project Costs:</b>	Ongoing	Area:	City-wide
<b>Project Description:</b>							
This project is a placeholder for projects which develop the North Shore of Lacamas Lake.							
	\$ -	\$ -	\$ 80,000	\$ 170,000	\$ 190,000	\$ 440,000	
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -	
<b>Equipment Rental</b>							
<b>Replacement of Vehicles and Equipment</b>				<b>Total Project Costs:</b>	Ongoing	Area:	City-wide
<b>Project Description:</b>							
This project provides an ongoing plan to replace aging vehicles with alternate fuel vehicles or with similar vehicles with sustainable funding.							
	\$ -	\$ 260,000	\$ 300,000	\$ 600,000	\$ 600,000	\$ 1,760,000	
<b>Operating &amp; Maintenance Costs:</b>				TBD	TBD	\$ -	

# City of Camas Budget | 2014

2014 Capital Budget	General	Streets	TIF	PIF	FIF	REET 1	REET 2	Vehicle R&R	Grants/ Contributions	Debt	Storm Drainage	Water	Sewer	Total
<b>General</b>														
Police/Library Energy Grant	\$ 5,000													\$ 5,000
<b>Streets</b>														
Street Sealing/Overlay	\$350,000													\$ 350,000
Addition Street Preservation	\$300,000													\$ 300,000
<b>EMS</b>														
	\$ -													\$ -
<b>Capital Fund</b>														
Parks Comp Plan Update							\$ 28,000							\$ 28,000
Heritage Boat Launch							\$ 75,000		\$ 225,000					\$ 300,000
NW 6th/Norwood Traffic Signal							\$ 280,000		\$ 9,675					\$ 289,675
NW 18th Pedestrian Path 201st to Beech St									\$ 222,500		\$ 52,800			\$ 275,300
Drewfs Farm Park Design				\$ 40,000										\$ 40,000
Camas Pool Upgrade Design							\$ 40,000							\$ 40,000
Park and Open Space - North Shore				\$ 100,000										\$ 100,000
Goodwin Trailhead Improvements							\$ 70,000							\$ 70,000
Trails							\$ 50,000							\$ 50,000
Park Improvements							\$ 25,000		\$ 25,000					\$ 50,000
NW Brady Rd - 16th to 25th									\$ 600,000					\$ 600,000
<b>NW 38th Ave. Construction (313)</b>														
NW 38th Ave. Phase I										\$ 20,000				\$ 20,000
NW 38th Ave. Phase II									\$ 3,452,000	\$ 100,000	\$ 45,000	\$ 45,000		\$ 3,642,000
<b>NW Friberg Street (314)</b>														
NW Friberg Lake to 13th						\$ 600,000			\$ 2,900,000	\$ 50,000	\$ 30,000	\$ 290,000		\$ 3,870,000
<b>Lacamas Lodge (350)</b>														
Lacamas Lodge										\$ 500,000				\$ 500,000
<b>Storm Drainage</b>														
Ops Center Vactor Facility									\$ 10,000					\$ 10,000
Ops Center Storm Treatment Upgrade									\$ 140,625		\$ 46,875			\$ 187,500
Storm System Repairs											\$ 100,000			\$ 100,000
Julia Street Storm Pond Design											\$ 50,000			\$ 50,000
Wetland Mitigation Monitoring & Maintenance											\$ 70,000			\$ 70,000
<b>Water</b>														
544 Pressure Zone Project Wtr Treatment Fac.										\$ 6,300,000				\$ 6,300,000
Gregg Reservoir										\$ 1,000,000				\$ 1,000,000
BNSF Railroad Bridge water line replacement											\$ 150,000			\$ 150,000
Water line replacement - Ione Street											\$ 75,000			\$ 75,000
NUGA water line improvements											\$ 1,250,000			\$ 1,250,000
<b>Sewer</b>														
WWTP Phase 2B													\$ 170,000	\$ 170,000
WWTP Fall Protection													\$ 62,500	\$ 62,500
Sanitary Sewer Bypass Line									\$ 300,000	\$ 3,700,000				\$ 4,000,000
Wastewater Pump Station Rehab													\$ 250,000	\$ 250,000
NUGA sewer line improvements													\$ 1,250,000	\$ 1,250,000
STEP/STEF Tank Pumping													\$ 80,000	\$ 80,000
<b>Vehicle R&amp;R</b>														
Vehicle Replacement								\$ 300,000						\$ 300,000
<b>Total</b>													\$25,834,975	

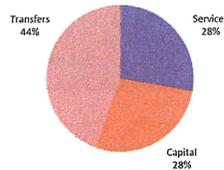
# City of Camas Budget | 2014

## Growth Management Act Capital Fund

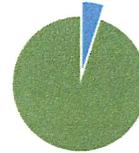
### I. Budget Overview

2013 Projected	\$1,147,113
2014 Budget	\$3,331,130
Change in Budgets	190%
2013 FTEs	-
2014 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 Boat Launch are funded through the Capital Fund.

### III. 2013 Key Accomplishments

The staff accomplished the following goals in 2013:

- Completed street preservation for 2013
- Began work on the Heritage Boat Launch
- Funded technology projects
- 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:

- Complete Heritage Boat Launch
- Construct signalized intersection at NW 6th and Norwood
- Pedestrian Path on NW 18<sup>th</sup>
- North Lacamas Lake Park and Open Space Study

### 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
- 2014 Impact Fee Study

### VII. Performance Measurements

Not applicable

### VIII. Organizational Chart

Not applicable

# City of Camas Budget | 2014

## IX. Department Operating Budget

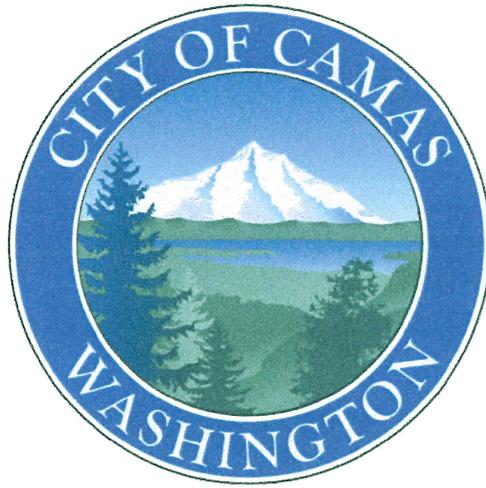
### 300 Growth Management Capital Project Fund Revenue Budget

		2011	2012	2013	2014
		Actual	Actual	Projection	Budget
317.340.00	Real Estate Excise Tax (1st Qtr)	333,499	\$ 415,840	\$ 472,340	\$ 495,957
317.350.00	Real Estate Excise Tax (2nd Qtr - Parks)	333,499	\$ 415,840	\$ 472,340	\$ 495,957
<b>Total Taxes</b>		<b>\$ 666,998</b>	<b>\$ 831,680</b>	<b>\$ 944,681</b>	<b>\$ 991,915</b>
333.100.00	Federal Indirect Grant-IAC	\$ 486,923	\$ 30,000		
333.140.00	CDBG		\$ 3,384	\$ 146,616	
333.000.00	Federal Grant - TIB				\$ 222,500
334.000.00	State Grant - Brady				\$ 600,000
334.027.00	State Grant-RCO	\$ 988,602		\$ 412,500	\$ 225,000
337.010.10	Conservation Futures-County	\$ 380,000			
<b>Total Intergovernmental</b>		<b>\$ 1,855,525</b>	<b>\$ 33,384</b>	<b>\$ 559,116</b>	<b>\$ 1,047,500</b>
345.850.00	Impact Fees-Parks	\$ 164,929	\$ 179,349	\$ 275,757	\$ 389,300
345.850.10	Impact Fees-Transportation	\$ 236,503	\$ 241,398	\$ 169,443	\$ 286,620
345.850.30	Impact Fees-North Transportation		\$ 12,406	\$ 7,587	\$ 7,815
345.850.20	Impact Fees-Fire	\$ 49,455	\$ 6,194	\$ 5,990	\$ 6,289
<b>Total Charges for Services</b>		<b>\$ 450,887</b>	<b>\$ 439,347</b>	<b>\$ 458,777</b>	<b>\$ 690,024</b>
361.110.00	Investment Earnings	4,111	\$ 4,780	\$ 3,091	\$ 3,183
367.110.00	Donations & Contributions		\$ 15,000		\$ 34,675
369.900.00	Miscellaneous Revenue			\$ 30,000	
<b>Total Miscellaneous Revenue</b>		<b>\$ 4,111</b>	<b>\$ 19,780</b>	<b>\$ 33,091</b>	<b>\$ 37,858</b>
397.000.00	Operating Transfers	25,519			
397.000.19	<b>Operating Transfers - Storm</b>				<b>\$ 52,800</b>
<b>Total Transfers</b>		<b>\$ 25,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,800</b>
<b>Total GMA Capital Fund Revenue</b>		<b>\$ 3,003,040</b>	<b>\$ 1,324,191</b>	<b>\$ 1,995,664</b>	<b>\$ 2,820,097</b>

# City of Camas Budget | 2014

## 300 Growth Management Capital Project Fund Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
300-00-594-760-11	Regular Salaries	7,589	9,808		
300-00-594-760-12	Overtime	62	0		
	<b>Salaries</b>	<b>7,652</b>	<b>9,808</b>	<b>0</b>	<b>0</b>
300-00-594-760-21	<b>Benefits</b>	<b>3,079</b>	<b>4,034</b>		
300-00-594-760-31	<b>Supplies</b>	<b>0</b>	<b>2,328</b>	<b>123</b>	
300-00-594-760-41	Professional Ser	15,443	78,743	60,000	917,675
300-00-594-760-45	Interfd Oper Rentals	0	0	1,279	
300-00-594-760-49	Miscellaneous	70	233	464	
	<b>Services</b>	<b>15,513</b>	<b>78,977</b>	<b>61,743</b>	<b>917,675</b>
300-00-594-760-61	Land	14,706	270,492	55,022	
300-00-594-790-61	Land	2,070,922	76,000	8,121	230,000
300-00-594-760-62	Buildings	39,236	132,591	112,342	
300-00-594-760-63	Other Improvements	39,592	48,641	133,580	25,000
300-00-594-950-63	Other Improvements	0	0		
300-00-594-760-65	Construction	0	4,924	3,401	675,000
	<b>Capital</b>	<b>2,164,457</b>	<b>532,648</b>	<b>312,466</b>	<b>930,000</b>
300-00-597-000-00	Operating Transfers Out	837,874	1,157,983	772,781	
300-00-597-000-12	Operating Transfer Out-Streets				
300-00-597-000-13	Operating Transfer Out-NW 38th				
300-00-597-000-14	Operating Transfer Out - Friberg				600,000
300-00-597-000-40	Operating Transfer Out-Debt				883,455
	<b>Transfers</b>	<b>837,874</b>	<b>1,157,983</b>	<b>772,781</b>	<b>1,483,455</b>
<b>Total GMA Capital Fund</b>		<b>3,028,574</b>	<b>1,785,777</b>	<b>1,147,113</b>	<b>3,331,130</b>
<b>Excess (Deficiency) of Revenues and Expenditures</b>		<b>(25,534)</b>	<b>(461,586)</b>	<b>848,551</b>	<b>\$ (511,033)</b>
<b>Estimated Fund Balance at Beginning of Year</b>		<b>1,700,138</b>	<b>1,725,672</b>	<b>1,264,086</b>	<b>2,112,637</b>
<b>Fund Balance Estimated at End of Year</b>		<b>1,725,672</b>	<b>1,264,086</b>	<b>2,112,637</b>	<b>1,601,604</b>



City of  
Camas  
Budget

2014

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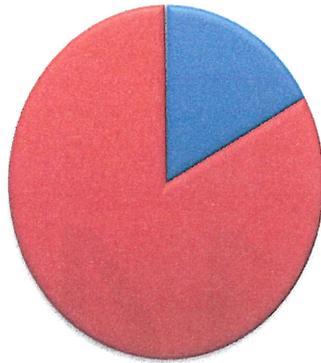
*The City has three Utilities, Storm Water Drainage, Sanitary (Solid Waste), and Water/Sewer. The utilities are enterprise funds which are self sufficient funds supported by utility rate payers.*

*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.*

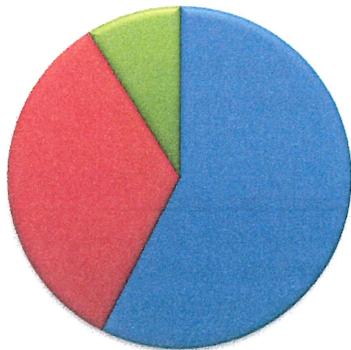
*The Water/Sewer operation provides for furnishing water and sanitary sewage disposal services to industrial, commercial and residential areas within the City and some surrounding areas. The utilities are currently combined in a single fund but operate as separate entities. It will be goal of the City to account for each utility separately in the coming year.*

**Utility  
Funds**



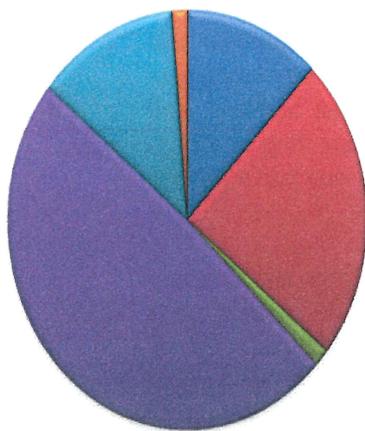
■ Grants ■ Fees ■ Misc. Revenue

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 \$19.42 bi-monthly for this service. The State of Washington's Department of Ecology also provides a number of grants.



■ Garbage ■ Recycling ■ Other

The City bills approximately \$39.48 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 ■ Debt ■ Transfers In ■ Misc. Revenue

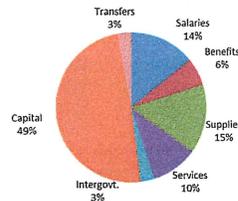
The Water/Sewer Fund is a shared utility fund with 65% of the revenue generated from Sewer activity and 33% from Water activity and the rest from grants and miscellaneous revenue. The City has a large amount of debt to be issued in 2014 for a pipeline and a reservoir for Water and a pipeline and Treatment Plant improvements for Sewer.

## Storm Water Drainage Fund

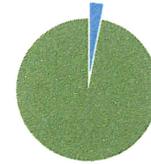
### I. Budget Overview

2013 Projected	\$823,645
2014 Budget	\$1,605,066
Change in Budgets	95%
2013 FTEs	4.75
2014 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. 2013 Key Accomplishments

The staff accomplished the following goals in 2013:

- Approved a five year utility rate structure
- Completed design and permitting for a vector waste facility at the Operations Center
- Adopted the 2013 Storm Water Drainage Comprehensive Plan
- Met all reporting requirements for the NPDES Phase II Permit

### IV. Level of Service and Budget Impact

Budgeted resources are adequate to maintain the current level of service. The 2014 Budget provides funding for a new Utility Manager position to assist the Storm Water Drainage program as well as Water and Sewer programs. The role would be to assist in program implementation, medium and long range planning, and regulatory compliance. As the position is finalized, the actual accounting of the position will be determined and may impact the budget for Storm Water Drainage.

### V. Goals and New Initiatives

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

- Complete Vector facility
- Meet permit standards and compliance requirements
- Hire Utility Manager position

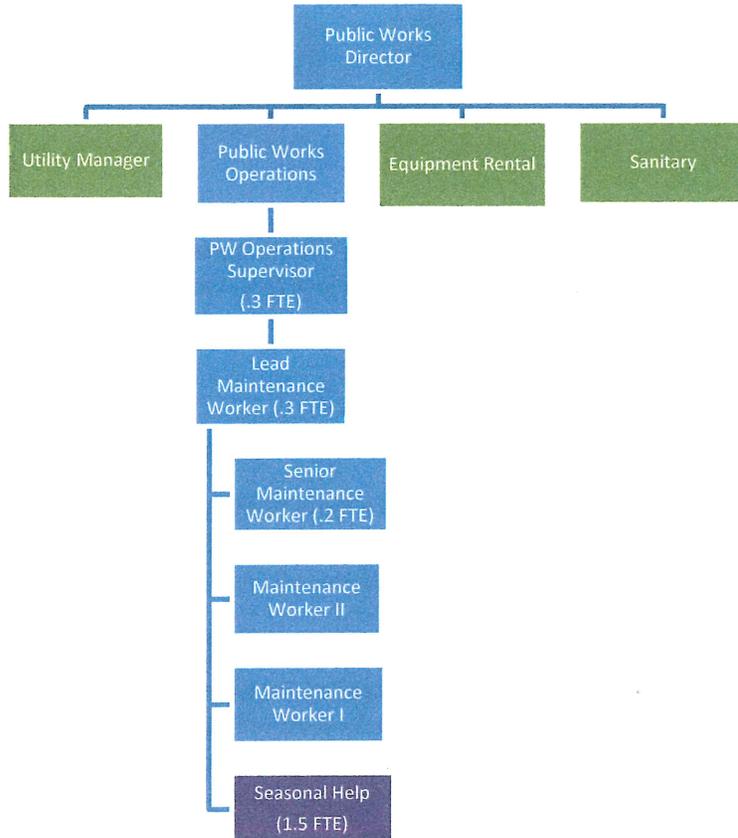
### VI. Trends and Future Issues

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

VII. Performance Measurements  
Not currently available.

VIII. Organizational Chart



# City of Camas Budget | 2014

## IX. Department Operating Budget

### 419 Storm Drainage Fund 2014 Revenue Budget

	2011 Actual	2012 Actual	2013 Projection	2014 Budget
419.00.333.140.00 CDBG				
419.00.334.030.00 State Grant - DOE	\$ 89,759		\$ 150,375	\$ 50,000
419.00.334.031.00 State Grant - DOE		\$ 84,296	\$ 1,037	\$ 10,000
419.00.334.031.00 State Grant - DOE				\$ 140,250
419.00.334.039.00 State Grant - Dept of Comm PWTF				
<b>Total Intergovernmental</b>	\$ 89,759	\$ 84,296	\$ 151,412	\$ 200,250
419.00.343.100.00 Storm Drainage Fees	\$ 872,285	\$ 1,061,220	\$ 911,283	\$ 972,794
419.00.343.800.00 Storm Drainage -Fishers Basin				
419.00.343.831.00 Storm Drainage-Capital				
<b>Total Charges for Services</b>	\$ 872,285	\$ 1,061,220	\$ 911,283	\$ 972,794
419.00.361.110.00 Investment Earnings	\$ 1,111	\$ 1,251	\$ 2,697	\$ 2,778
419.00.369.900.00 Misc. Revenue		\$ 2,364		
<b>Total Miscellaneous Revenue</b>	\$ 1,111	\$ 3,616	\$ 2,697	\$ 2,778
<b>Total Revenue</b>	\$ 963,155	\$ 1,149,132	\$ 1,065,391	\$ 1,175,822

# City of Camas Budget | 2014

## 419 Storm Drainage Fund 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>O &amp; M</b>					
419-00-553-500-11	O & M - Regular Salaries	120,375	140,904	103,427	98,644
419-00-553-500-12	Overtime	300	1,372	659	500
	<b>Salaries</b>	<b>120,675</b>	<b>142,276</b>	<b>104,086</b>	<b>99,144</b>
419-00-553-500-21	<b>Personnel Benefits</b>	<b>37,898</b>	<b>53,854</b>	<b>36,125</b>	<b>42,480</b>
419-00-553-500-31	Office and Operating Supplies	5,256	11,968	10,636	18,500
419-00-553-500-32	Fuel consumed	0	0		
419-00-553-500-35	Small Tools and Minor Equipmen	1,255	12,358	1,249	15,000
	<b>Supplies</b>	<b>6,511</b>	<b>24,326</b>	<b>11,885</b>	<b>33,500</b>
419-00-553-500-41	Interfund Profess Serv	91,396	90,680	11,389	
419-00-553-500-42	Communications	294	122		
419-00-553-500-45	Intfund Oper Rentals & Leases	63,820	49,046	32,743	73,668
419-00-553-500-46	Insurance	6,797	5,816	2,617	3,000
419-00-553-500-47	Utilities	343	347	543	400
419-00-553-500-48	Repairs and Maintenance	3,074	80,000	14,231	80,000
419-00-553-500-49	Miscellaneous	20,234	8,599	5,732	8,500
	<b>Services</b>	<b>185,958</b>	<b>234,611</b>	<b>67,255</b>	<b>165,568</b>
419-00-553-500-51	Intgovt Profess Services	9,620	8,565	7,797	20,000
419-00-553-500-53	External Taxes & Oper Assess	15,701	21,208	13,570	21,000
	<b>Total O&amp;M</b>	<b>376,362</b>	<b>484,840</b>	<b>240,718</b>	<b>381,692</b>

### Street Cleaning

419-00-553-515-11	Str Cleaning - Regular Salarie	55,786	17,644	57,056	58,248
419-00-553-515-12	Overtime	76	0		500
	<b>Salaries</b>	<b>55,862</b>	<b>17,644</b>	<b>57,056</b>	<b>58,748</b>
419-00-553-515-21	<b>Personnel Benefits</b>	<b>25,462</b>	<b>6,019</b>	<b>19,541</b>	<b>20,725</b>
419-00-553-515-31	<b>Office &amp; Operating Supplies</b>	<b>2,499</b>	<b>5,221</b>	<b>3,198</b>	<b>6,000</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
419-00-553-515-45	Intfund Oper Rentals & Leases	61,920	62,863	62,245	
419-00-553-515-47	Public Utility	0	130	12	
419-00-553-515-48	Repairs & Maintenance	0	1,120	115	1,200
419-00-553-515-49	Miscellaneous	0	5,233	3,450	
	<b>Services</b>	<b>61,920</b>	<b>69,346</b>	<b>65,822</b>	<b>1,200</b>
419-00-553-515-51	Intgovt Profess Services	0	4,485		
	<b>Total Street Cleaning</b>	<b>145,743</b>	<b>102,715</b>	<b>145,618</b>	<b>86,673</b>

<b>Admin</b>					
419-00-553-516-11	Admin - Regular Salaries/Wages	47,774	67,305	67,567	66,944
419-00-553-516-12	Overtime	107	852	1,052	500
	<b>Salaries</b>	<b>47,881</b>	<b>68,157</b>	<b>68,619</b>	<b>67,444</b>
419-00-553-516-21	<b>Personnel Benefits</b>	<b>14,592</b>	<b>22,867</b>	<b>24,138</b>	<b>25,097</b>
419-00-553-516-41	Interfund Profess. Services	203,024	202,379	162,395	191,860
419-00-553-516-45	Intfund Oper Rentals & Leases	0	0		
419-00-553-516-49	Miscellaneous	96	305	113	7,000
	<b>Services</b>	<b>203,120</b>	<b>202,684</b>	<b>162,508</b>	<b>198,860</b>
419-00-553-516-51	Intgovt Profess Services	0	15,000		5,000
	<b>Total Admin</b>	<b>265,592</b>	<b>308,708</b>	<b>255,265</b>	<b>296,401</b>

<b>Capital</b>					
419-00-594-530-11	<b>Regular Salaries</b>	2,219	0		
419-00-594-531-11	Regular Salaries and Wages	112	0		
	<b>Salaries</b>	<b>2,331</b>	<b>0</b>	<b>0</b>	<b>0</b>
419-00-594-530-21	Personnel Benefits	941	0		
419-00-594-531-21	Personnel Benefits	38	0		
	<b>Benefits</b>	<b>979</b>	<b>0</b>	<b>0</b>	<b>0</b>
419-00-594-531-41	Professional Services	3,689	0		
419-00-594-531-45	Interfund Oper Rentals	9	0		
	<b>Services</b>	<b>3,698</b>	<b>0</b>	<b>0</b>	<b>0</b>

# City of Camas Budget | 2014

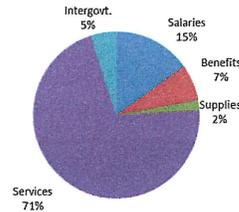
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
419-00-594-530-64	Machinery and Equipment	303	0		
419-00-594-530-65	Construction Projects	14,441	0	182,045	787,500
419-00-594-531-63	Other Improv Fisher Basin	4,060	0		
419-00-594-531-65	Construction Proj Fisher Basin	37,968	0		
	<b>Capital</b>	<b>56,772</b>	<b>0</b>	<b>182,045</b>	<b>787,500</b>
419.00.597.000.50	Transfer to GMA Capital Fund				52,800
	<b>Capital</b>	<b>63,780</b>	<b>0</b>	<b>182,045</b>	<b>840,300</b>
	<b>Total Storm Drainage</b>	<b>851,477</b>	<b>896,263</b>	<b>823,645</b>	<b>1,605,066</b>
	<b>Excess (Deficiency) of Revenues and Expenditures</b>	<b>111,678</b>	<b>252,869</b>	<b>241,746</b>	<b>(429,244)</b>
	<b>Estimated Fund Balance at Beginning of Year</b>	<b>452,584</b>	<b>340,907</b>	<b>593,776</b>	<b>835,522</b>
	<b>Fund Balance Estimated at End of Year</b>	<b>340,907</b>	<b>593,776</b>	<b>835,522</b>	<b>406,278</b>

## Sanitary Fund

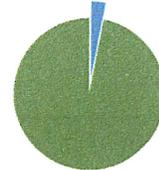
### I. Budget Overview

2013 Projected	\$1,690,927
2014 Budget	\$1,966,412
Change in Budgets	16%
2013 FTEs	4.1
2014 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. 2013 Key Accomplishments

The staff accomplished the following goals in 2013:

- Completed a rate study
- Approved a five year utility rate structure
- Worked on modifying routes to reduce overtime

### 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 a modification to the Equipment Rental rates for the refuse trucks. The City Council voted to increase rates modestly by \$1.06 bimonthly to \$39.48 to address rental rates and recycling increases.

### V. Goals and New Initiatives

The Sanitary Fund has among its goals with current resources:

- Meet customer expectations
- Discuss low income/senior subsidies

### VI. Trends and Future Issues

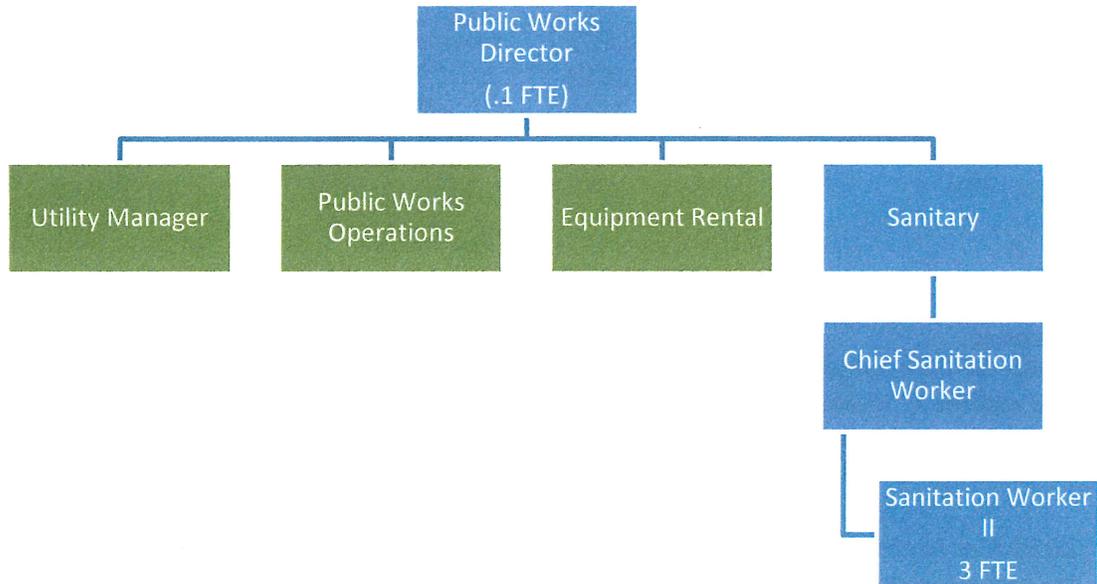
The top issues facing the Sanitary Fund include:

- Absorbing past annexations into the collection system starting in 2018
- Food waste diversion programs
- Increased growth pressures resulting in added staff and/or overtime

### VII. Performance Measurements

Not currently available.

VIII. Organizational Chart



IX. Department Operating Budget

**422 Sanitary Fund 2014 Revenue Budget**

		2011	2012	2013	2014
		Actual	Actual	Projection	Budget
343.700.10	Residential Garbage	\$ 1,484,136	\$ 1,257,321	\$ 1,165,760	\$ 1,221,134
343.700.20	Commercial Garbage	\$ 316,927	\$ 346,868	\$ 277,095	\$ 290,257
343.700.40	Public Auth/City Services	\$ 2,657			
343.700.50	Multi-Family Garbage	\$ 45,816	\$ 54,436	\$ 42,256	\$ 44,263
343.700.70	Rents - Containers	\$ 16,426	\$ 15,280	\$ 13,304	\$ 13,936
343.700.80	Other Garbage Revenue	\$ 127	\$ 26	\$ 166	
343.710.10	Residential Recycling	\$ 264,707	\$ 303,459	\$ 229,854	\$ 240,772
<b>Total Charges for Services</b>		<b>\$ 2,130,795</b>	<b>\$ 1,977,390</b>	<b>\$ 1,728,435</b>	<b>\$ 1,810,362</b>
361.110.00	Investment Earnings	\$ 1,100	\$ 1,408	\$ 4,452	\$ 4,586
362.900.00	Misc. Revenue		\$ 1,414	\$ -	\$ -
<b>Total Misc Revenue</b>		<b>\$ 1,100</b>	<b>\$ 2,822</b>	<b>\$ 4,452</b>	<b>\$ 4,586</b>
<b>Total Sanitary Revenue</b>		<b>\$ 2,131,895</b>	<b>\$ 1,980,212</b>	<b>\$ 1,732,887</b>	<b>\$ 1,814,948</b>

# City of Camas Budget | 2014

## 422 Sanitary Fund 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Disposal</b>					
422-00-537-500-47	Public Utility	521,989	529,036	512,642	575,000
<b>Total Disposal</b>		<b>521,989</b>	<b>529,036</b>	<b>512,642</b>	<b>575,000</b>
<b>Recycling</b>					
422-00-537-600-31	Office/Op Supplies	0	0		500
422-00-537-600-35	Small Tools And Minor Equip	26,664	0		25,000
<b>Supplies</b>		<b>26,664</b>	<b>0</b>	<b>0</b>	<b>25,500</b>
422-00-537-600-41	Professional Ser	273,665	297,761	292,161	320,000
<b>Total Recycling</b>		<b>300,328</b>	<b>297,761</b>	<b>292,161</b>	<b>345,500</b>
<b>ADMIN/GENERAL</b>					
422-00-537-800-11	Reg Salaries	19,686	10,877	10,993	10,993
422-00-537-800-12	Overtime	78	0		
<b>Salaries</b>		<b>19,764</b>	<b>10,877</b>	<b>10,993</b>	<b>10,993</b>
422-00-537-800-21	Personnel Benefits	6,511	3,062	3,202	3,463
422-00-537-800-28	OPEB Expense	10,175	6,080		
<b>Benefits</b>		<b>16,686</b>	<b>9,142</b>	<b>3,202</b>	<b>3,463</b>
422-00-537-700-31	Supplies	174	0		
422-00-537-800-22	Uniforms/Clothing	1,765	0		
422-00-537-800-31	Office And Operating Supplies	-8	53		500
<b>Supplies</b>		<b>1,931</b>	<b>53</b>	<b>0</b>	<b>500</b>
422-00-537-700-41	Professional Ser	14,816	8,273	4,843	
422-00-537-800-41	Interfund Profess. Serv.	28,467	28,989	65,991	93,139
422-00-537-700-42	Communication	250	212	224	
422-00-537-800-42	Communication	3,449	3,094	2,434	3,200
422-00-537-800-46	Insurance	7,262	5,447	14,050	14,500
422-00-537-800-48	Repairs & Maintenance	1	39		
422-00-537-700-49	Miscellaneous	125	0		
422-00-537-800-49	Miscellaneous	8,536	8,731	10,926	7,500
<b>Services</b>		<b>62,907</b>	<b>54,784</b>	<b>98,469</b>	<b>118,339</b>

# City of Camas Budget | 2014

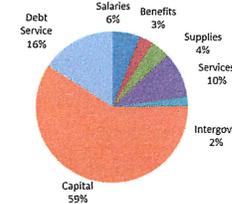
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
422-00-537-800-53	<b>Extrnl Taxes &amp; Oper Assess</b>	<b>90,320</b>	<b>103,684</b>	<b>82,001</b>	<b>95,000</b>
422-00-537-700-91	<b>Interfund Profess. Serv.</b>	<b>139,495</b>	<b>138,288</b>		
<b>Total Administration</b>		<b>331,103</b>	<b>316,828</b>	<b>194,664</b>	<b>228,295</b>
<b>REFUSE COLLECT</b>					
422-00-537-900-11	Reg Salaries	241,964	244,064	243,405	257,268
422-00-537-900-12	Overtime	7,819	9,135	23,023	17,000
	<b>Salaries</b>	<b>249,783</b>	<b>253,199</b>	<b>266,428</b>	<b>274,268</b>
422-00-537-900-21	Personnel Benefits	125,616	129,024	130,586	138,381
422-00-537-900-22	Uniforms and Clothing	0	1,967	1,054	2,800
	<b>Benefits</b>	<b>125,616</b>	<b>130,990</b>	<b>131,640</b>	<b>141,181</b>
422-00-537-900-31	Office And Operating Supplies	1,804	2,972	1,020	2,000
422-00-537-900-35	Small Tools And Minor Equip	14,585	15,090	16,961	20,000
	<b>Supplies</b>	<b>16,389</b>	<b>18,063</b>	<b>17,981</b>	<b>22,000</b>
422-00-537-900-45	Intfund Oper. Rentals & Lease	309,710	306,449	275,327	375,168
422-00-537-900-48	Interfund Repairs & Maint.	730	0		
422-00-537-900-49	Miscellaneous	0	32	85	5,000
	<b>Services</b>	<b>310,440</b>	<b>306,481</b>	<b>275,412</b>	<b>380,168</b>
<b>Total Refuse Collection</b>		<b>702,228</b>	<b>708,732</b>	<b>691,460</b>	<b>817,617</b>
<b>Total Sanitary Fund</b>		<b>1,855,649</b>	<b>1,852,358</b>	<b>1,690,927</b>	<b>1,966,412</b>
<b>Excess (Deficiency) of Revenues and Expenditures</b>		<b>276,246</b>	<b>127,854</b>	<b>41,960</b>	<b>(151,464)</b>
<b>Estimated Fund Balance at Beginning of Year</b>		<b>906,768</b>	<b>630,521</b>	<b>758,375</b>	<b>800,335</b>
<b>Fund Balance Estimated at End of Year</b>		<b>630,521</b>	<b>758,375</b>	<b>800,335</b>	<b>648,871</b>

## Water/Sewer Fund

### I. Budget Overview

2013 Projected	\$11,895,708
2014 Budget	\$22,572,503
Change in Budgets	90%
2013 FTEs	18.32
2014 FTEs	19.32

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. 2013 Key Accomplishments

The staff accomplished the following goals in 2013:

- Approved a five year utility rate structure
- 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
- Completed major upgrade to the Wastewater Treatment Plant (WWTP)
- Completed performance review of the WWTP
- Hired new Operator in Charge for the WWTP

### 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
- Continue radio read meter conversion
- Hire Utility Manager
- Continue TV inspection program
- Meet or exceed wastewater discharge and compliance requirements
- Implementation of anticipated NPDES discharge permit

**VI. Trends and Future Issues**

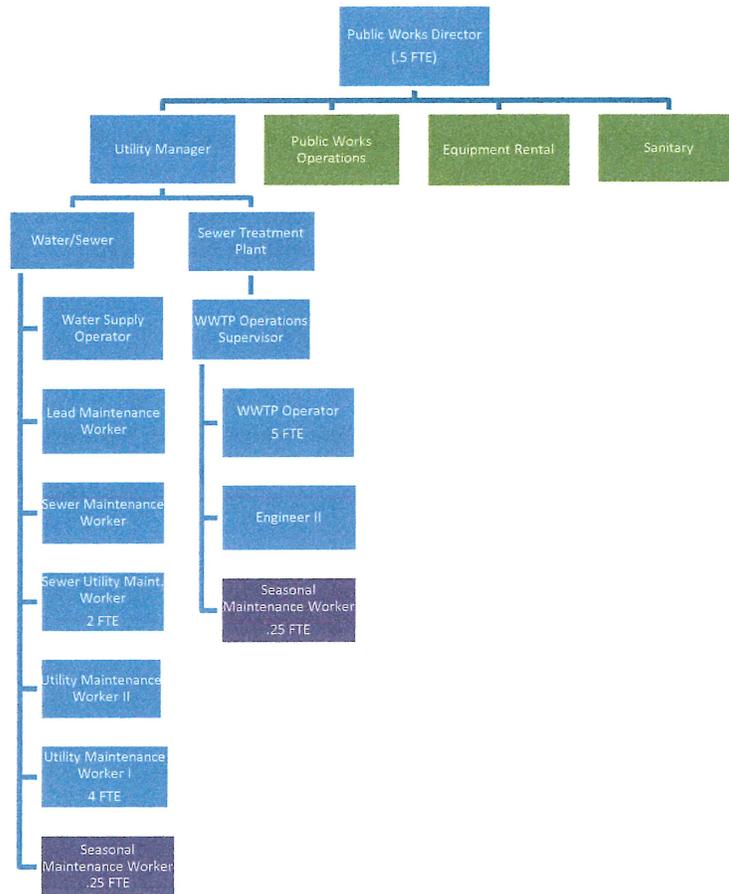
The top issues facing the Water-Sewer Fund include:

- 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

**VII. Performance Measurements**

Not currently available.

**VIII. Organizational Chart**



# City of Camas Budget | 2014

## IX. Department Operating Budget

### 424 Water-Sewer Fund 2014 Revenue Budget

	2011 Actual	2012 Actual	2013 Projection	2014 Budget
334.031.00 State Grant - DOE				\$ 300,000
341.700.00 Sale of Taxable Merchandise				
343.420.10 Metered Sales - Residential	\$ 1,996,751	\$ 1,826,797	\$ 1,342,344	\$ 1,463,155
343.420.20 Metered Sales - Commercial	\$ 170,495	\$ 181,090	\$ 139,694	\$ 152,267
343.420.30 Metered Sales - Industrial	\$ 848,340	\$ 893,378	\$ 816,549	\$ 890,038
343.420.40 Metered Sales - Irrigation	\$ 185,974	\$ 195,205	\$ 124,094	\$ 135,263
343.440.20 Public Fire Protection Charges	\$ 4,896	\$ (1,843)	\$ -	
343.440.21 Private Fire Protection Charges	\$ 21,479	\$ 25,186	\$ 19,003	\$ 19,003
343.440.90 Public Author/Hydrants	\$ 10,800	\$ 12,150	\$ 8,775	\$ 9,565
343.450.00 Water Hook-up Fees	\$ 44,911	\$ 38,025	\$ 69,749	\$ 76,026
343.520.10 Flat Sewer - Residential	\$ 3,719,801	\$ 3,522,870	\$ 2,825,896	\$ 2,910,673
343.520.20 Measured Sewer Comm/Industrial	\$ 1,229,762	\$ 1,299,965	\$ 1,075,944	\$ 1,097,463
343.520.20 Measured Sewer Ind/Wafertech	\$ 1,169,379	\$ 1,357,317	\$ 1,270,006	\$ 1,295,406
343.550.00 Sewer Hook-up Fees		\$ 1,802	\$ 10,710	\$ 10,924
343.810.00 Turn off Fees by Owner	\$ 3,802	\$ 3,658	\$ 1,096	\$ 1,129
343.818.00 Penalties	\$ 136,173	\$ 146,561	\$ 162,491	\$ 167,365
346.500.00 Inspection Fees-Step System	\$ 9,750	\$ 7,500	\$ 7,650	\$ 7,803
<b>Total Charges for Services</b>	<b>\$ 9,552,313</b>	<b>\$ 9,509,660</b>	<b>\$ 7,874,000</b>	<b>\$ 8,236,079</b>
361.11.00 Investment Earnings	\$ 3,731	\$ 1,201	\$ 27,329	\$ 28,149
362.500.00 Space & Facilities Lease	\$ 25,432	\$ 25,179	\$ 22,013	\$ 22,013
362.900.00 Other Rent and Charges	\$ 79,413	\$ 112,069	\$ 99,538	\$ 99,538
363.000.00 Insurance Prem. & Recovery	\$ 1,820			
369.100.00 Sale of Junk or Salvage	\$ 9,413	\$ 2,254	\$ 3,918	
369.810.00 Cashier Overage & Shortage	\$ (3)	\$ 2		
369.900.00 Other Misc. Revenue	\$ 5,605	\$ 233,944	\$ 654	\$ 673
<b>Total Misc Revenue</b>	<b>\$ 125,411</b>	<b>\$ 374,648</b>	<b>\$ 153,452</b>	<b>\$ 150,373</b>
397.000.00 Operating Transfers In			\$ 485,000	\$ 2,850,000
382.800.00 Intergovt. Loan Proceeds	\$ 56,595		\$ 3,500,000	\$ 11,000,000
<b>Total Water/Sewer Revenue</b>	<b>\$ 9,734,319</b>	<b>\$ 9,884,308</b>	<b>\$ 12,012,452</b>	<b>\$ 22,536,452</b>

# City of Camas Budget | 2014

## 424 Water-Sewer Fund 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Excise Tax - Billings - Water</b>					
424-00-534-100-53	Extrnl Taxes & Oper Assess	160,558	171,973	146,008	160,000
<b>Water Services</b>					
424-00-534-810-11	WTR S.O.S. - Reg Salaries	45,026	43,853	45,643	492,358
424-00-534-820-11	WTR PUMPING - Reg Salaries	44,558	44,514	46,471	
424-00-534-830-11	Reg Salaries			47,132	
424-00-534-850-11	WTR TRANS/DISTR - Reg Salaries	157,988	166,046	162,801	
424-00-534-860-11	WTR SERVICES - Reg Salaries	49,687	49,014	50,567	
424-00-534-870-11	WTR METERS - Regular Salaries	145,388	146,011	148,022	
424-00-534-810-12	Overtime	230	197	0	10,000
424-00-534-820-12	Overtime	230	197	0	
424-00-534-830-12	Overtime	237	328	0	
424-00-534-850-12	Overtime	6,507	9,354	7,668	
424-00-534-860-12	Overtime	990	79	281	
424-00-534-870-12	Overtime	2,817	1,981	1,141	
	<b>Salaries</b>	<b>453,658</b>	<b>461,576</b>	<b>509,726</b>	<b>502,358</b>
424-00-534-810-21	Personnel Benefits	18,793	19,224	20,091	253,310
424-00-534-820-21	Personnel Benefits	18,787	19,456	20,348	
424-00-534-830-21	Personnel Benefits			20,730	
424-00-534-850-21	Personnel Benefits	81,820	63,542	82,307	
424-00-534-860-21	Personnel Benefits	27,114	25,744	27,164	
424-00-534-870-21	Personnel Benefits	68,326	69,235	73,630	
	<b>Benefits</b>	<b>214,840</b>	<b>197,201</b>	<b>244,270</b>	<b>253,310</b>
424-00-534-810-31	Office And Operating Supplies	2,735	2,755	1,697	
424-00-534-820-31	Office And Operating Supplies	12,994	12,521	5,316	
424-00-534-830-31	Office And Operating Supplies	16,350	17,803	10,361	
424-00-534-850-31	Office And Operating Supplies	20,811	18,277	25,253	
424-00-534-860-31	Office And Operating Supplies	7,646	27,695	17,182	
424-00-534-870-31	Office And Operating Supplies	6,415	4,080	12,233	
424-00-534-810-32	Fuel Consumed	93	378	15	
424-00-534-810-35	Small Tools And Minor Equip	0	138	0	190,000
424-00-534-820-35	Small Tools And Minor Equip	5,752	1,624	215	
424-00-534-830-35	Small Tools And Minor Equip	4,370	974	4,904	
424-00-534-850-35	Small Tools And Minor Equip	3,287	3,137	1,423	
424-00-534-860-35	Small Tools and Minor Equip	272	1,577	69	
424-00-534-870-35	Small Tools And Minor Equip	68,461	79,115	78,770	
424-00-534-830-36	Supplies - Chemicals	79,018	74,863	67,579	85,000
	<b>Supplies</b>	<b>228,203</b>	<b>244,936</b>	<b>225,017</b>	<b>275,000</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
424-00-534-810-41	Professional Ser	66,263	74,240	14,202	50,000
424-00-534-820-41	Professional Ser	5,204	7,722	4,343	
424-00-534-830-41	Professional Ser	22,744	22,562	23,341	
424-00-534-850-41	Professional Ser	375	1,601	2,847	
424-00-534-860-41	Professional Ser	2,361	2,742	2,146	
424-00-534-870-41	Professional Services	1,380	1,141	800	
424-00-534-830-42	Communication	3,001	3,460	2,868	
424-00-534-820-43	Travel	20	0	72	
424-00-534-810-44	Advertising	0	41	0	
424-00-534-810-45	Intfund Oper. Rentals & Lease	9,322	121	7,367	121,994
424-00-534-850-45	Intfund Oper. Rentals & Lease	102,722	98,746	93,309	
424-00-534-860-45	Intfund Oper. Rentals & Lease	262	923	293	
424-00-534-870-45	Intfund Oper. Rentals & Leases	900	900	600	
424-00-534-830-46	Insurance	54,031	38,688	36,295	38,000
424-00-534-810-47	Public Utility	2,979	3,232	3,494	312,000
424-00-534-820-47	Public Utility	263,602	280,756	243,524	
424-00-534-830-47	Public Utility	48,603	56,926	46,680	
424-00-534-850-47	Public Utility	1,139	693	0	
424-00-534-860-47	Public Utility	0	0	0	
424-00-534-810-48	Repairs & Maintenance	0	0	0	
424-00-534-820-48	Repairs & Maintenance	23,825	52,410	8,257	
424-00-534-830-48	Repairs & Maintenance	2,521	895	3,190	
424-00-534-850-48	Intfund Repairs & Maint.	121,234	23,762	21,785	
424-00-534-860-48	Repairs & Maintenance	335	2,004	325	
424-00-534-870-48	Repairs & Maintenance	842	0	2,334	
424-00-534-810-49	Miscellaneous	2,294	2,796	3,165	2,500
424-00-534-820-49	Miscellaneous	623	0	2,510	
424-00-534-830-49	Miscellaneous	3,633	1,064	1,355	
424-00-534-850-49	Miscellaneous	627	715	990	
424-00-534-860-49	Miscellaneous	103	0	619	
424-00-534-870-49	Miscellaneous	0	0	104	
	<b>Services</b>	<b>740,945</b>	<b>678,138</b>	<b>526,815</b>	<b>524,494</b>
424-00-534-810-51	<b>Intgovt Profess Services</b>	<b>0</b>	<b>508</b>		<b>31,000</b>
424-00-534-810-65	544 Pressure Zone Project				<b>6,300,000</b>
424-00-534-810-65	Gregg Reservoir				<b>1,000,000</b>
424-00-534-810-65	BNSF Railroad Bridge				<b>150,000</b>
424-00-534-810-65	Waterline replacement				<b>150,000</b>
424-00-534-810-65	NUGA Waterline Improvements				<b>70,000</b>
	<b>Capital</b>				<b>7,670,000</b>
	<b>Total Water Services</b>	<b>1,637,647</b>	<b>1,582,360</b>	<b>1,505,829</b>	<b>9,256,162</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Excise Tax Billings - Sewer</b>					
424-00-535-100-53	<b>Extrnl Taxes &amp; Oper Assess</b>	<b>158,763</b>	<b>183,785</b>	<b>108,105</b>	<b>165,000</b>
<b>Sewer Collection</b>					
424-00-535-810-11	SWR COLLECTION - Reg Salaries	40,103	59,657	63,883	64,486
424-00-535-810-12	Overtime	3,908	3,249	3,834	4,000
	<b>Salaries</b>	<b>44,012</b>	<b>62,906</b>	<b>67,716</b>	<b>68,486</b>
424-00-535-810-21	<b>Personnel Benefits</b>	<b>15,000</b>	<b>21,122</b>	<b>23,308</b>	<b>20,577</b>
424-00-535-810-31	Office And Operating Supplies	2,949	1,769	2,213	3,500
424-00-535-860-31	Operating Supplies	0	256	94	
424-00-535-810-35	Small Tools And Minor Equip	310	0	130	
	<b>Supplies</b>	<b>3,259</b>	<b>2,025</b>	<b>2,437</b>	<b>3,500</b>
424-00-535-810-41	Professional Ser	2,118	20,301	42,242	20,000
424-00-535-810-42	Communication	0	257		
424-00-535-810-43	Travel	34	0		
424-00-535-810-45	Intfund Oper. Rentals & Lease	0	321	855	
424-00-535-810-48	Repairs & Maintenance	115,724	96,848	16,138	100,000
424-00-535-860-48	Repairs & Maintenance	195	0		
424-00-535-810-49	Miscellaneous	407	126	7,992	
424-00-535-860-49	Miscellaneous	0	200	177	
	<b>Services</b>	<b>118,478</b>	<b>118,053</b>	<b>67,404</b>	<b>120,000</b>
424-00-535-810-51	Intgovt Profess Services	0	1,882		
	<b>Total Sewer Collections</b>	<b>180,749</b>	<b>205,989</b>	<b>160,866</b>	<b>212,563</b>
<b>Sewer Pressure Collection</b>					
424-00-535-811-11	SWR PRESSURE COLL - Reg Salar	121,206	111,929	122,337	74,884
424-00-535-811-12	Overtime	2,408	1,151	5,683	7,000
	<b>Salaries</b>	<b>123,614</b>	<b>113,080</b>	<b>128,020</b>	<b>81,884</b>
424-00-535-811-21	<b>Personnel Benefits</b>	<b>56,396</b>	<b>59,835</b>	<b>65,606</b>	<b>31,630</b>
424-00-535-811-31	Office And Operating Supplies	19,614	27,586	35,374	40,000
424-00-535-811-35	Small Tools And Minor Equip	195	766	835	
424-00-535-811-36	Chemicals	29,539	29,096	594	50,000
	<b>Supplies</b>	<b>49,348</b>	<b>57,448</b>	<b>36,803</b>	<b>90,000</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
424-00-535-811-41	Professional Ser	1,658	3,201	2,169	2,000
424-00-535-811-42	Communication	13	263	351	
424-00-535-811-45	Intfund Oper. Rentals & Lease	10,455	9,957	3,228	10,860
424-00-535-811-48	Intfund Repairs & Maint.	71,492	46,248	33,140	60,000
424-00-535-811-49	Miscellaneous	262	169	335	
	<b>Services</b>	<b>83,879</b>	<b>59,838</b>	<b>39,222</b>	<b>72,860</b>
<b>Total Sewer Pressure Collection</b>		<b>313,237</b>	<b>290,202</b>	<b>269,652</b>	<b>276,374</b>
<b>Sewer Pumping</b>					
424-00-535-830-11	SWR PUMPING - Reg Salaries	182,121	194,799	167,752	122,436
424-00-535-830-12	Overtime	15,114	17,144	14,526	10,000
	<b>Salaries</b>	<b>197,235</b>	<b>211,943</b>	<b>182,278</b>	<b>132,436</b>
424-00-535-830-21	<b>Personnel Benefits</b>	<b>68,271</b>	<b>72,407</b>	<b>59,372</b>	<b>70,547</b>
424-00-535-830-31	Office And Operating Supplies	2,088	1,176	1,027	2,000
424-00-535-830-32	Fuel Consumed	187	2,593	260	
424-00-535-830-35	Small Tools And Minor Equip	137	471		
	<b>Supplies</b>	<b>2,413</b>	<b>4,240</b>	<b>1,287</b>	<b>2,000</b>
424-00-535-830-41	Professional Ser	15,434	17,274	15,952	16,500
424-00-535-830-42	Communication	2,607	2,643	2,637	2,600
424-00-535-830-45	Intfund Oper. Rentals & Lease	337	336	162	
424-00-535-830-47	Public Utility	82,697	66,175	82,586	90,000
424-00-535-830-48	Repairs & Maintenance	23,824	29,096	27,454	35,000
424-00-535-830-49	Miscellaneous	100	491		
	<b>Services</b>	<b>124,999</b>	<b>116,015</b>	<b>128,791</b>	<b>144,100</b>
<b>Total Sewer Pumping</b>		<b>392,918</b>	<b>404,606</b>	<b>371,729</b>	<b>349,083</b>
<b>Sewer Treatment</b>					
424-00-535-850-11	SWR TREATMENT - Reg Salaries	162,008	174,535	222,253	295,569
424-00-535-850-12	Overtime	11,684	13,482	12,098	10,000
	<b>Salaries</b>	<b>173,692</b>	<b>188,017</b>	<b>234,351</b>	<b>305,569</b>
424-00-535-850-21	<b>Personnel Benefits</b>	<b>72,446</b>	<b>42,219</b>	<b>88,686</b>	<b>124,965</b>
424-00-535-850-31	Office And Operating Supplies	24,494	84,225	25,277	34,000
424-00-535-850-32	Fuel Consumed	303	405	267	
424-00-535-850-35	Small Tools And Minor Equip	13,797	7,524	13,000	
424-00-535-850-36	Supplies - Chemicals	497,741	367,116	357,616	400,000
	<b>Supplies</b>	<b>536,335</b>	<b>459,270</b>	<b>396,160</b>	<b>434,000</b>

# City of Camas Budget | 2014

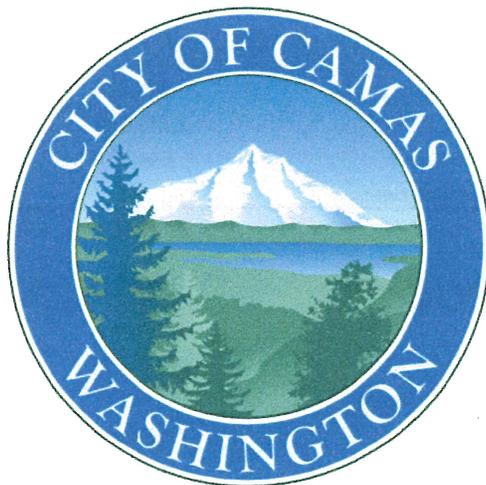
Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
424-00-535-850-41	Professional Ser	89,636	81,636	76,226	95,000
424-00-535-850-42	Communication	1,219	2,015	2,111	2,000
424-00-535-850-43	Travel	0	585	401	
424-00-535-850-45	Intfund Oper. Rentals & Lease	31,476	33,369	33,244	63,903
424-00-535-850-46	Insurance	66,356	59,036	119,786	120,000
424-00-535-850-47	Public Utility	164,044	174,783	169,511	165,000
424-00-535-850-48	Repairs & Maintenance	26,146	32,098	42,631	140,000
424-00-535-850-49	Miscellaneous	31,542	36,099	43,201	
	<b>Services</b>	<b>410,419</b>	<b>419,621</b>	<b>487,112</b>	<b>585,903</b>
424-00-535-850-51	Intgovt Profess Services	0	1,764		
	<b>Total Sewer Treatment</b>	<b>1,192,892</b>	<b>1,110,890</b>	<b>1,206,308</b>	<b>1,450,437</b>

## Administration

424-00-538-100-11	ADMIN/GEN - Reg Salaries	225,751	177,315	189,451	189,416
424-00-538-170-11	CUSTOMER SERVICE - Reg Salarie	6,242	0		
424-00-594-340-11	Regular Salaries	1,048	0		
424-00-594-350-11	Regular Salaries	4,119	15,196		
424-00-538-100-12	Overtime	1,654	681	712	
	<b>Salaries</b>	<b>238,814</b>	<b>193,192</b>	<b>190,164</b>	<b>189,416</b>
424-00-538-100-21	Personnel Benefits	88,077	66,427	67,862	95,547
424-00-538-170-21	Personnel Benefits	940	0		
424-00-594-340-21	Benefits	402	0		
424-00-594-350-21	Benefits	1,354	7,677		
424-00-538-100-28	OPEB Expense	18,315	-7,503		
	<b>Benefits</b>	<b>109,088</b>	<b>66,601</b>	<b>67,862</b>	<b>95,547</b>
424-00-538-100-31	Office And Operating Supplies	521	604	86	
424-00-538-170-31	Office And Operating Supplies	196	1,016	0	
424-00-538-100-35	Small Tools And Minor Equip	0	541	0	
	<b>Supplies</b>	<b>717</b>	<b>2,161</b>	<b>86</b>	<b>0</b>
424-00-538-100-41	Interfund Profess. Serv.	495,291	490,749	474,474	524,688
424-00-538-170-41	Interfund Profess. Serv.	19,055	28,147	54,190	275,000
424-00-594-350-41	Professional Services	7,350	0	0	
424-00-538-100-42	Communication	18,290	16,955	18,312	15,000
424-00-538-170-42	Communication	550	742	1,176	18,000
424-00-538-100-43	Travel	135	20	42	
424-00-538-100-45	Intfund Oper. Rentals & Lease	83,327	73,264	77,750	21,720
424-00-594-350-45	Interfund Oper Rentals	47	0	0	
424-00-538-100-48	Repairs & Maintenance	138	0	0	
424-00-538-100-49	Miscellaneous	19,801	13,403	20,076	6,000
424-00-538-170-49	Miscellaneous	15,228	15,702	22,890	
	<b>Services</b>	<b>659,211</b>	<b>638,983</b>	<b>668,910</b>	<b>860,408</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
424-00-538-100-51	Intgov Profess Services	1,585	1,020		20,000
<b>Total Administration</b>		<b>1,009,414</b>	<b>901,956</b>	<b>927,021</b>	<b>1,165,371</b>
<b>Debt</b>					
424-00-591-380-71	Go Bonds Principal	575,000	600,000	625,000	655,000
424-00-591-380-78	Principal - Loans	1,346,519	1,312,592	1,562,186	2,187,713
424-00-592-350-83	Utility Interest Expense	634,029	668,402	778,005	717,300
424-00-592-389-82	Interest on Interfund Debt	9,342	0		
<b>Debt</b>		<b>2,564,891</b>	<b>2,580,994</b>	<b>2,965,191</b>	<b>3,560,013</b>
<b>Capital</b>					
424-00-594-340-61	Land	13,063	0		
424-00-594-340-63	Other Improvements	0	0		392,500
424-00-594-340-64	Machinery And Equipment	871	56,937		
424-00-594-340-65	Construction Projects	161,860	115,186	3,405,000	5,585,000
424-00-594-350-64	Machinery And Equipment	0	0		
424-00-594-350-65	Construction Projects	329,894	46,144	830,000	
<b>Capital</b>		<b>505,688</b>	<b>218,266</b>	<b>4,235,000</b>	<b>5,977,500</b>
<b>Total Water-Sewer Fund</b>		<b>8,116,755</b>	<b>7,651,021</b>	<b>11,895,708</b>	<b>22,572,503</b>
<b>Excess (Deficiency) of Revenues and Expenditures</b>		1,617,564	2,233,287	116,744	(36,051)
<b>Estimated Fund Balance at Beginning of Year</b>		1,794,432	176,868	2,410,155	2,526,899
<b>Fund Balance Estimated at End of Year</b>		176,868	2,410,155	2,526,899	2,490,848



City of  
Camas  
Budget

2014

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*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.*

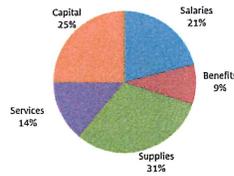
**Internal  
Service Fund  
And  
Pension Fund**

## Equipment Rental Fund

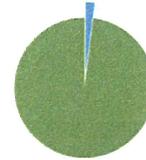
### I. Budget Overview

2013 Projected	\$1,057,783
2014 Budget	\$1,225,783
Change in Budgets	16%
2013 FTEs	4.1
2014 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. 2013 Key Accomplishments

The City accomplished the following goals in 2013:

- Council approved new Equipment Rental Rates to provide for sustainable funding
- Replaced a number of vehicles and pieces of equipment to maintain a safe and efficient fleet

### IV. Level of Service and Budget Impact

Budgeted resources are currently adequate to maintain the current level of service. The 2014 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

### VI. Trends and Future Issues

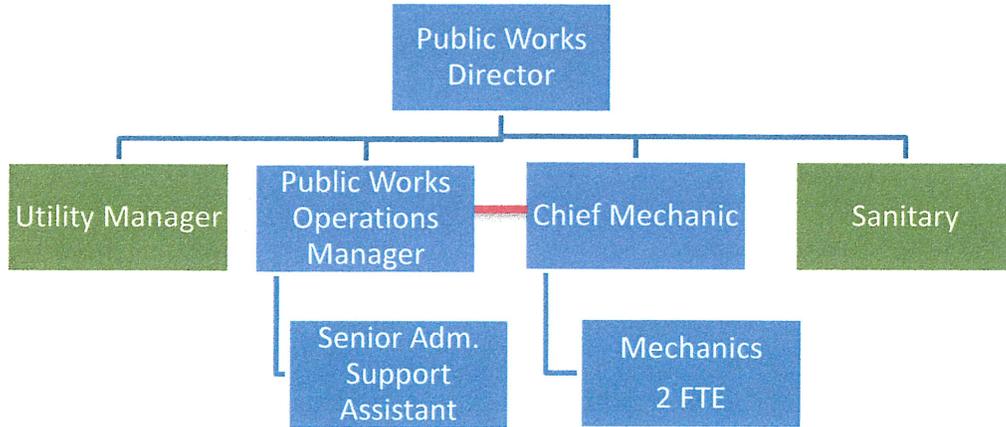
The top issues facing the Equipment Rental Fund are:

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

### VII. Performance Measurements

Not available

VIII. Organizational Chart



IX. Department Operating Budget

**523 Equipment Rental Fund Revenue**

	2011 Actual	2012 Actual	2013 Projection	2014 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	\$ 1,026,176	\$ 1,380,485
523-00-348-300-00 Veh/Equip Repair Chgs	\$ 530	\$ -	\$ 2,757	\$ 1,000
523-00-348-400-00 Int'Fund Space & Faciil. Renta	\$ 225,531	\$ 221,585	\$ 210,918	\$ 215,136
<b>Charges for Services</b>	<b>\$ 1,251,941</b>	<b>\$ 1,251,298</b>	<b>\$ 1,239,850</b>	<b>\$ 1,596,621</b>
523-00-361-110-00 Investment Interest	\$ 2,036	\$ 2,037	\$ 4,388	\$ 4,475
523-00-362-100-00 Equip&Veh Rentals-Outside	\$ -	\$ -		
523-00-369-100-00 Sale Of Junk Or Salvage	\$ -	\$ -	\$ 148	
523-00-369-900-00 Miscellaneous	\$ 1,300	\$ 12,553	\$ 75,561	\$ 1,500
<b>Miscellaneous</b>	<b>\$ 3,336</b>	<b>\$ 14,591</b>	<b>\$ 80,096</b>	<b>\$ 5,975</b>
523-00-372-000-00 Insurance Recoveries	\$ -	\$ 4,998	\$ 199	
523-00-395-100-00 Proceeds From Sales Of Fixed A	\$ 51,854	\$ 37,000	\$ 23,000	
523-00-395-400-00 Gain/Loss Sale Of Assets	\$ (35,300)	\$ (51,651)		
<b>Total Equipment Rental Revenue</b>	<b>\$ 1,271,831</b>	<b>\$ 1,296,199</b>	<b>\$ 1,343,145</b>	<b>\$ 1,602,597</b>

# City of Camas Budget | 2014

## 523                      Equipment Rental Fund Expenditures

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>MTC of Equipment</b>					
523-00-548-650-11	MTC OF EQUIP - Reg Salaries	173,452	172,579	173,844	175,092
523-00-548-650-12	Overtime	0	0		1,000
	<b>Salaries</b>	<b>173,452</b>	<b>172,579</b>	<b>173,844</b>	<b>176,092</b>
523-00-548-650-21	<b>Personnel Benefits</b>	<b>63,261</b>	<b>80,899</b>	<b>62,035</b>	<b>65,396</b>
523-00-548-650-31	Office And Operating Supplies	68,869	82,115	65,046	71,000
523-00-548-650-32	Fuel Consumed	32	79	36	
523-00-548-650-35	Small Tools And Minor Equip	342	559	135	
	<b>Supplies</b>	<b>69,243</b>	<b>82,753</b>	<b>65,217</b>	<b>71,000</b>
523-00-548-650-41	Interfund Profess. Serv.	1,766	1,378	874	
523-00-548-650-45	Operating Rentals And Leases	15	296		
523-00-548-650-48	Repairs & Maintenance	14,392	26,239	39,741	45,000
523-00-548-650-49	Miscellaneous	1,899	586	531	
	<b>Services</b>	<b>18,072</b>	<b>28,499</b>	<b>41,147</b>	<b>45,000</b>
	<b>Total MTC of Equipment</b>	<b>324,029</b>	<b>364,730</b>	<b>342,243</b>	<b>357,488</b>
<b>Building</b>					
523-00-548-680-11	BUILDING - Reg Salaries	2,202	2,978	2,558	
523-00-548-680-12	Overtime	0	150		
	<b>Salaries</b>	<b>2,202</b>	<b>3,128</b>	<b>2,558</b>	<b>-</b>
523-00-548-680-21	<b>Personnel Benefits</b>	<b>868</b>	<b>1,198</b>	<b>1,135</b>	
523-00-548-680-31	Office And Operating Supplies	10,634	9,671	15,891	15,000
523-00-548-680-32	Fuel Consumed	8,038	26		
523-00-548-680-35	Small Tools And Minor Equip	80	147		
	<b>Supplies</b>	<b>18,753</b>	<b>9,844</b>	<b>15,891</b>	<b>15,000</b>
523-00-548-680-41	Interfund Profess. Serv.	34,170	26,105	12,028	12,500
523-00-548-680-42	Communication	3,751	3,738	3,432	
523-00-548-680-45	Operating Rentals And Leases	5,707	6,505	7,201	6,500

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
523-00-548-680-46	Insurance	9,383	9,380	5,914	6,500
523-00-548-680-47	Public Utility	25,974	25,448	21,080	27,000
523-00-548-680-48	Repairs & Maintenance	5,159	6,896	7,160	
523-00-548-680-49	Miscellaneous	181	224	409	
	<b>Services</b>	<b>84,325</b>	<b>78,295</b>	<b>57,225</b>	<b>52,500</b>
	<b>Total Building</b>	<b>106,148</b>	<b>92,465</b>	<b>76,808</b>	<b>67,500</b>
<b>Gas</b>					
523-00-548-681-31	GAS - Office/Operating Supplie	1,004	3,523	1,832	2,000
523-00-548-681-32	Fuel Consumed	149,314	157,344	146,287	150,000
	<b>Total Gas</b>	<b>150,318</b>	<b>160,867</b>	<b>148,119</b>	<b>152,000</b>
<b>Diesel</b>					
523-00-548-682-31	DIESEL - Office/Operating Supp	0	0	458	
523-00-548-682-32	Fuel Consumed	96,698	101,042	84,854	95,000
	<b>Total Diesel</b>	<b>96,698</b>	<b>101,042</b>	<b>85,312</b>	<b>95,000</b>
<b>Lube</b>					
523-00-548-683-31	LUBE OIL - Office/Operating Su	8,283	6,050	5,673	9,000
523-00-548-683-41	Professional Services	233	371		
	<b>Total Lube</b>	<b>8,516</b>	<b>6,421</b>	<b>5,673</b>	<b>9,000</b>
<b>Tires</b>					
523-00-548-684-31	<b>TIRES - Office/Operating Suppl</b>	<b>21,544</b>	<b>19,986</b>	<b>21,804</b>	<b>28,000</b>
523-00-548-684-48	Repair and Maintenance	1,328	4,826	2,402	4,200
523-00-548-684-49	Miscellaneous	354	327	650	
	<b>Services</b>	<b>1,682</b>	<b>5,153</b>	<b>3,052</b>	<b>4,200</b>
	<b>Total Tires</b>	<b>23,226</b>	<b>25,139</b>	<b>24,856</b>	<b>32,200</b>
523-00-548-685-31	<b>BATTERY - Office/Operating Sup</b>	<b>2,387</b>	<b>2,045</b>	<b>1,632</b>	<b>2,500</b>
523-00-548-686-46	<b>Insurance</b>	<b>12,052</b>	<b>12,149</b>	<b>8,394</b>	<b>9,000</b>

# City of Camas Budget | 2014

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
<b>Administration</b>					
523-00-548-690-11	ADMIN/GEN - Reg Salaries	65,493	69,078	62,412	79,209
523-00-548-689-11	SHOP - Regular Salaries	12,325	12,758	13,491	7,380
523-00-548-690-12	Overtime	36	142	156	
	<b>Salaries</b>	<b>77,854</b>	<b>81,978</b>	<b>76,060</b>	<b>86,589</b>
523-00-548-690-21	Personnel Benefits	39,165	35,601	36,836	40,554
523-00-548-689-21	Personnel Benefits	4,501	4,852	5,115	2,142
523-00-548-690-28	OPEB Expense	-2,035	2,027		
	<b>Benefits</b>	<b>41,631</b>	<b>42,480</b>	<b>41,951</b>	<b>42,696</b>
523-00-548-690-31	Office And Operating Supplies	0	211		
523-00-548-689-31	SHOP - Office & Operating Supp	763	2,760	3,663	3,500
523-00-548-689-35	Small Tools And Minor Equip	114	97	393	2,000
	<b>Supplies</b>	<b>877</b>	<b>3,068</b>	<b>4,056</b>	<b>5,500</b>
523-00-548-690-41	Interfund Professional Service	8,209	9,062	49,325	57,434
523-00-548-689-41	Professional Ser	0	1,574		
523-00-548-690-42	Communication	1,377	1,384	1,264	1,400
523-00-548-690-43	Travel	0	9	15	1,000
523-00-548-689-48	Repairs & Maintenance	0	0		2,000
523-00-548-690-49	Miscellaneous	816	834	672	4,000
523-00-548-689-49	Miscellaneous	1,931	1,889	1,320	
	<b>Services</b>	<b>12,334</b>	<b>14,751</b>	<b>52,596</b>	<b>65,834</b>
	<b>Total Administration</b>	<b>132,696</b>	<b>142,277</b>	<b>174,662</b>	<b>200,619</b>
<b>Debt</b>					
523-00-591-480-78	Principal Payments	59,470	0		
523-00-592-480-83	Interest Payments	1,553	0		
	<b>Debt</b>	<b>61,024</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Capital</b>					
523-00-594-480-62	Buildings & Structures	0	9,994		
523-00-594-480-63	Other Improvements	0	40,440		
523-00-594-480-64	Machinery And Equipment	295,801	485,027	190,085	300,000
	<b>Capital</b>	<b>295,801</b>	<b>535,461</b>	<b>190,085</b>	<b>300,000</b>
	<b>Total Equipment Rental Exp.</b>	<b>1,212,894</b>	<b>1,442,595</b>	<b>1,057,783</b>	<b>1,225,307</b>
	<b>Excess (Deficiency) of Revenues and Expenditures</b>	<b>58,937</b>	<b>(146,396)</b>	<b>285,362</b>	<b>377,290</b>
	<b>Estimated Fund Balance at Beginning of Year</b>	<b>1,248,788</b>	<b>1,189,852</b>	<b>1,043,455</b>	<b>1,328,817</b>
	<b>Fund Balance Estimated at End of Year</b>	<b>1,189,852</b>	<b>1,043,455</b>	<b>1,328,817</b>	<b>1,706,107</b>

### 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 2014 Revenue Budget

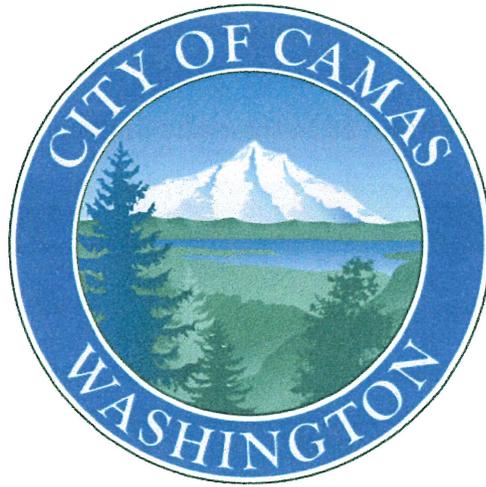
	2011 Actual	2012 Actual	2013 Projection	2014 Budget
611.00.361.110.00 Investment Interest	\$ 23,022	\$ 17,215	\$ 16,930	\$ 17,438
611.00.369.700.00 Employer Contributions	\$ 34,521	\$ 32,866	\$ 38,286	\$ 39,073
<b>Total Firemen's Pension Revenues</b>	<b>\$ 57,543</b>	<b>\$ 50,082</b>	<b>\$ 55,217</b>	<b>\$ 56,511</b>

#### 611 Firemen's Pension 2014 Expenditure Budget

Account	Description	2011 Actual	2012 Actual	2013 Projection	2014 Budget
611.00.522.200.29	Pension and Disability	17,361	15,380	20,314	25,000
	Benefits	17,361	15,380	20,314	25,000
	<b>Total Firemen's Pension Fund</b>	<b>17,361</b>	<b>15,380</b>	<b>20,314</b>	<b>25,000</b>

<b>Excess (Deficiency) of Revenues and Expenditures</b>	40,182	34,702	34,903	31,511
---------------------------------------------------------	--------	--------	--------	--------

<b>Estimated Fund Balance at Beginning of Year</b>	2,430,811	2,470,993	2,505,695	2,540,598
<b>Fund Balance Estimated at End of Year</b>	2,470,993	2,505,695	2,540,598	2,572,109



# City of Camas Budget

# 2014

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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 2014 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 2014 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

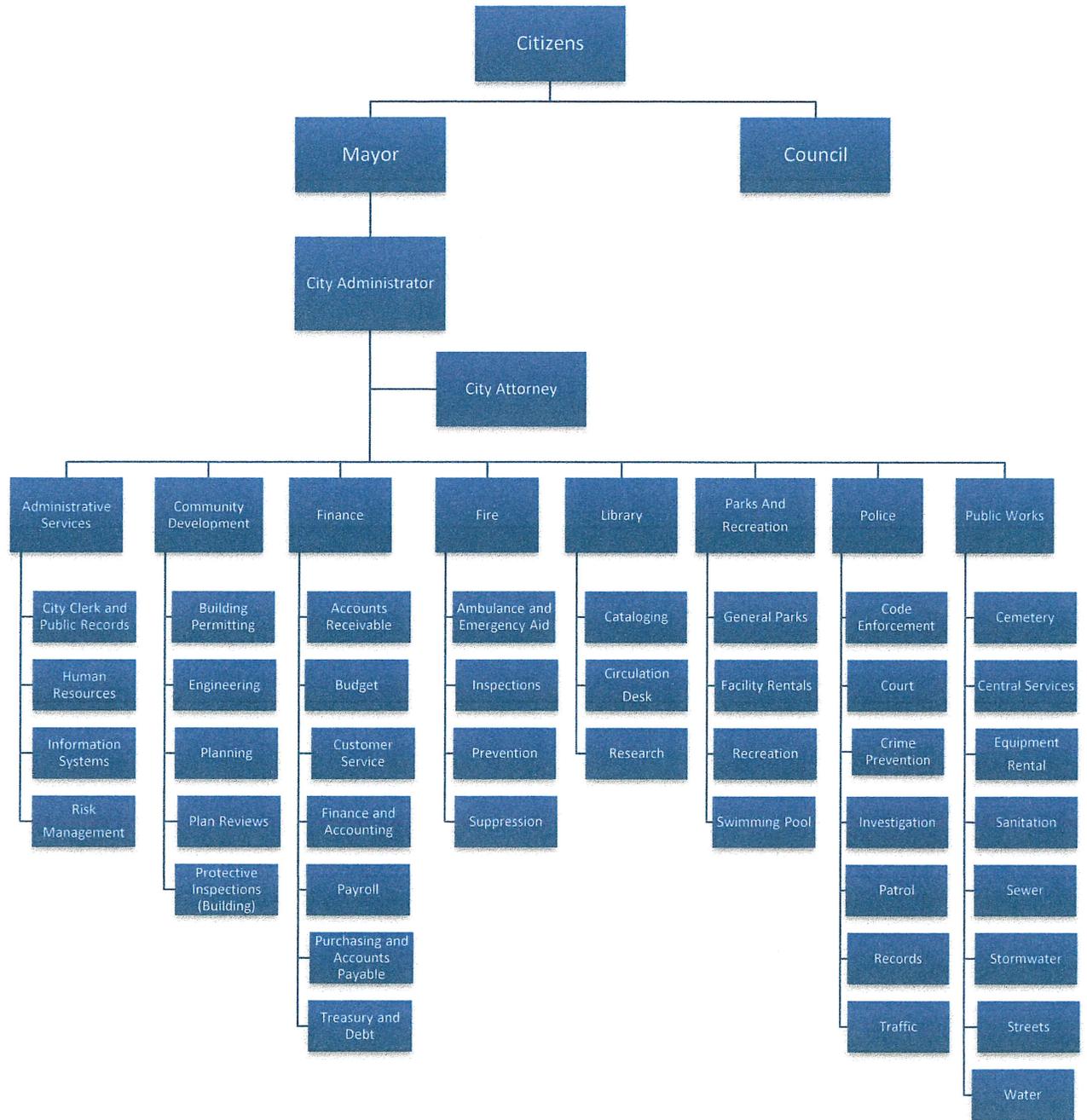
The City of Camas commits to preserving its heritage, sustaining and enhancing a high quality of life for all its citizens and developing the community to meet the challenges of the future.

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

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

City of Camas Organization Chart



# City of Camas Budget | 2014

## City of Camas Employee Positions

Position	Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
<b>Executive</b>		<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>1.5</b>
City Administrator	Executive	1.0	1.0	1.0	1.0	1.0
Executive Assistant	Exec./Adm. Srv./HR	1.0	1.0	1.0	1.0	0.5
<b>Administrative Services*</b>		<b>5.0</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.6</b>
Administrative Services Director*	Adm Srv./HR	1.0	1.0	1.0	1.0	1.0
Executive Assistant	Exec./Adm. Srv./HR					0.6
Receptionist	Administrative Services					1.0
Information Services Manager	Information Services Div.	1.0	1.0	1.0	1.0	1.0
Information Systems Analyst	Information Services Div.	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
GIS Coordinator	Information Services Div.	1.0	1.0			0.0
<b>Finance</b>		<b>8.0</b>	<b>7.8</b>	<b>7.8</b>	<b>7.8</b>	<b>9.0</b>
Finance Director	Finance	1.0	1.0	1.0	1.0	1.0
Accounting Manager	Finance	1.0	1.0	1.0	1.0	1.0
Accountant	Finance	1.0				1.0
Accounting Assistant	Finance	1.0	1.0	1.0	1.0	1.0
Financial Assistants	Finance	4.0	4.8	4.8	4.8	5.0
<b>Police</b>		<b>31.4</b>	<b>31.4</b>	<b>31.5</b>	<b>31.5</b>	<b>31.5</b>
Police Chief	Police	1.0	1.0	1.0	1.0	1.0
Police Captain	Police	1.0	1.0	1.0	1.0	1.0
Patrol Sergeant	Police	4.0	4.0	4.0	4.0	4.0
Detective Sergeant	Police	1.0	1.0	1.0	1.0	1.0
Administrative Sergeant	Police	1.0	1.0	1.0	1.0	1.0
Patrol Officers	Police	14.0	14.0	14.0	15.0	15.0
Detectives	Police	2.0	2.0	2.0	2.0	2.0
School Resource Officer	Police	1.0	1.0	1.0	1.0	1.0
Code Enforcement Officer	Police	1.0	1.0	1.0	1.0	1.0
Court Security Officer	Police	0.5	0.5	0.6	0.6	0.6
Offender Work Crew Leader	Police	1.2	1.2	1.2	1.2	1.2
Social Services Specialist	Police	1.0	1.0	1.0		
Senior Adm. Support Assistant	Police	1.0	1.0	1.0	1.0	1.0
Administrative Support Assistant II	Police	1.7	1.7	1.7	1.7	1.7
<b>Consolidated Fire/EMS</b>		<b>45.5</b>	<b>41.0</b>	<b>41.0</b>	<b>44.0</b>	<b>41.0</b>
Fire Chief	Fire/EMS	1.0	1.0	1.0	1.0	1.0
Sr. Adm. Support Assistant	Fire/EMS	2.0	1.0	1.0	1.0	1.0
Division Chief	Fire/EMS	1.0	1.0	1.0	1.0	1.0
Battalion Chief	Fire/EMS	3.0	3.0	3.0	3.0	3.0
Fire Captain	Fire	7.0	7.0	7.0	7.0	7.0
Firefighter/Paramedics	Fire/EMS	21.2	18.0	18.0	20.0	18.0
Firefighter	Fire	9.3	9.0	9.0	10.0	9.0
Deputy Fire Marshal	Fire	1.0	1.0	1.0	1.0	1.0

# City of Camas Budget | 2014

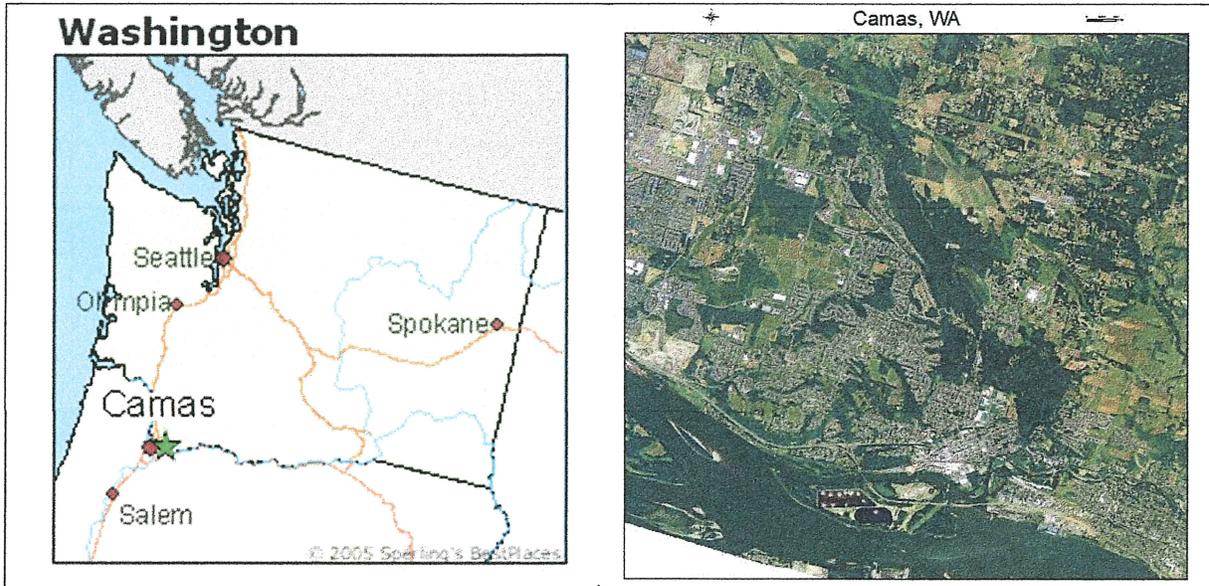
Position	Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
<b>Library</b>		<b>15.42</b>	<b>15.10</b>	<b>14.39</b>	<b>14.78</b>	<b>14.78</b>
Library Director	Library	1.0	1.0	1.0	1.0	1.0
Assistant Library Director	Library	1.0	1.0	1.0	1.0	1.0
Library Circulation Services Specialist	Library				1.0	1.0
Senior Associate	Library	0.8	0.8	0.8		
Library Associate	Library	4.0	4.0	3.0	6.0	6.0
Administrative Support Assistant II	Library	0.8	0.8	0.8	1.0	1.0
Assistant	Library	3.0	3.0	3.0		
Youth Services Librarian	Library	1.0	1.0	1.0	1.0	1.0
Pages	Library	3.5	3.5	3.5	3.5	3.5
Substitutes	Library	0.3		0.3	0.3	0.3
<b>Community Development</b>		<b>20.2</b>	<b>19.8</b>	<b>19.8</b>	<b>18.8</b>	<b>19.8</b>
Community Development Director	Adm/Eng./Plan./Bldg.	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	Comm. Develop. Adm.	1.2	1.0	1.0	1.0	1.0
Senior Administrative Support Assistant	Comm. Develop. Adm.	1.0	1.0	1.0	1.0	1.0
Administrative Support Assistant II	Comm. Develop. Adm.	2.0	2.0	2.0	1.0	1.0
Engineering Manager	Engineering	1.0	1.0	1.0	1.0	1.0
Project Manager	Engineering	1.0	1.0	1.0	2.0	2.0
Engineer III	Engineering	2.0	2.0	2.0	1.0	1.0
Engineer I	Engineering	1.0	1.0	1.0	1.0	1.0
Senior Engineering Technician	Engineering	1.0	1.0	1.0	1.0	1.0
Engineering Technician	Engineering	2.0	2.0	2.0	2.0	2.0
Planning Manager	Planning					1.0
Senior Planner	Planning				1.0	1.0
Planner II	Planning	1.0	1.0	1.0		
Planner I	Planning	1.0	0.8	0.8	0.8	0.8
Permit Technician	Planning	1.0	1.0	1.0	1.0	1.0
Building Official	Building	1.0	1.0	1.0	1.0	1.0
Plans Examiner	Building		1.0	1.0	1.0	1.0
Building Inspector II	Building	1.0				
Building Inspector I	Building	1.0	1.0	1.0	1.0	1.0
Senior Permit Technician	Building	1.0	1.0	1.0	1.0	1.0
<b>Public Works</b>		<b>46.5</b>	<b>45.1</b>	<b>45.5</b>	<b>45.6</b>	<b>45.6</b>
Public Works Director	Public Works	1.0	1.0	1.0	1.0	1.0
Facility Operations Specialist	Central Srv/Streets	1.0	1.0	1.0	1.0	1.0
Public Works Operations Manager	Streets/Cem/Storm/ER&R/Parks	1.0				
Public Works Supervisor	Streets/Cem/Storm/ER&R/Parks	1.0	1.0	1.0	1.0	1.0
Lead Maintenance Worker	Streets/Water/Sewer/Parks	3.0	3.0	3.0	3.0	3.0
Senior Maintenance Worker	Streets/Cem/Storm/Parks	4.0	3.5	4.0	4.0	4.0
Maintenance Worker II	Streets/Storm/Parks	4.0	4.0	4.0	4.0	4.0
Maintenance Worker I	Streets/Storm/Parks	3.0	3.0	3.0	3.0	3.0
Chief Sanitation Worker	Sanitary	1.0	1.0	1.0	1.0	1.0
Sanitation Worker II	Sanitary	3.0	3.0	3.0	3.0	3.0

# City of Camas Budget | 2014

Position	Department	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget
Utility Manager	Water/Sewer					1.0
Operations Supervisor	Water/Sewer	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
Sewer Maintenance Worker	Water/Sewer	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
Waste Water Treatment Operator	Water/Sewer	4.5	5.0	5.0	5.0	5.0
Engineer II	Water/Sewer			1.0	1.0	1.0
Engineer I	Sewer	1.0	1.0			
Utility Maintenance Worker II	Water/Sewer	1.0	1.0	3.0	3.0	3.0
Utility Maintenance Worker I	Water/Sewer	4.0	4.0	2.0	2.0	2.0
Chief Mechanic	Equipment Rental	1.0	1.0	1.0	1.0	1.0
Mechanics	Equipment Rental	2.0	2.0	2.0	2.0	2.0
Senior Administrative Support Assistant	Public Works	1.0	1.0	1.0	1.0	1.0
Seasonal Help	Public Works	4.0	3.6	3.5	3.6	2.6
<b>Parks and Recreation</b>		<b>10.74</b>	<b>8.15</b>	<b>8.17</b>	<b>7.46</b>	<b>7.46</b>
Parks and Recreation Manager	Parks and Recreation	1.0	1.0	1.0	1.0	1.0
Recreation Coordinator	Parks and Recreation	2.3	2.4	2.4	2.1	2.1
Program Aides	Parks and Recreation	1.2	1.2	1.2	0.5	0.5
Administrative Support Assistant II	Parks and Recreation	1.0	1.0	1.0	1.0	1.0
Seasonal Help	Parks and Recreation	5.3	2.6	2.6	2.8	2.8
<b>Total Employees</b>		<b>184.7</b>	<b>175.3</b>	<b>174.1</b>	<b>175.9</b>	<b>176.1</b>

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

## Section 2 – Geography

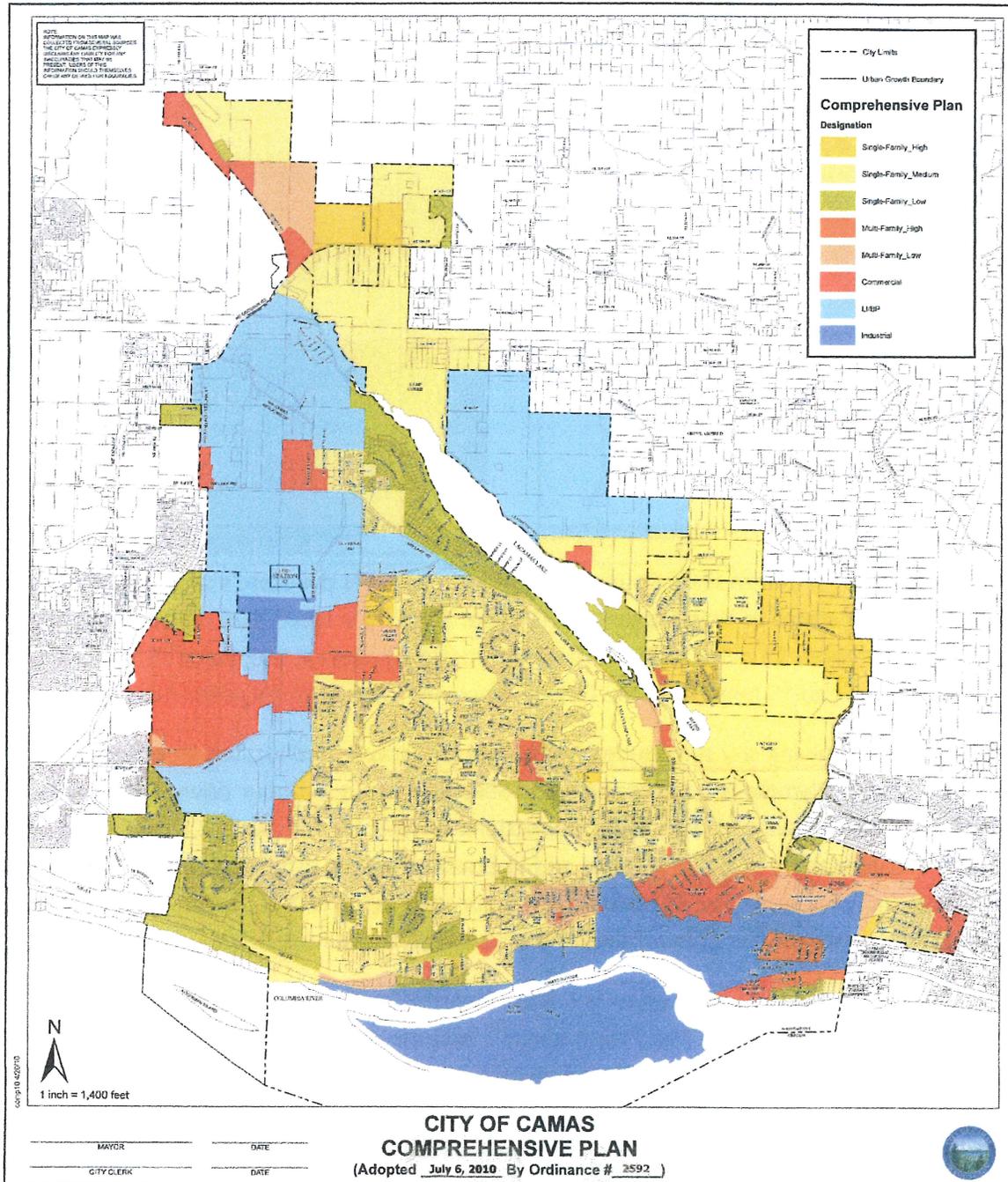


Camas located in southern Clark County, Washington which is the State's southernmost county and borders the states of Washington and Oregon. The City is located 20 miles east of the City of Portland, Oregon, 13 miles from Portland International Airport, the major air transportation hub of the area, and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

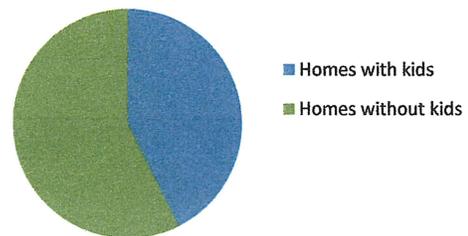
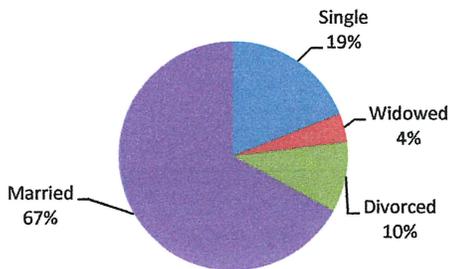
At the west end of downtown Camas is a large Georgia-Pacific paper mill from which the high school teams get their name "the Papermakers". Historically the city has been a mill town but in recent years several high-tech and professional companies including Hewlett-Packard, Sharp Microelectronics, Linear 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**

<b>Population</b> 2013 20,320 Washington State Office of Financial Management		<b>Assessed Valuation(2014)</b> \$2,742,501,293	
<b>Area in Square Miles</b> 13.5 miles		<b>Police Services</b> Sworn personnel 26 Non-sworn personnel 7 Patrol units 8 Number of service calls 2012 9,619	
<b>Parks &amp; Community Centers</b> Number of Parks 14 Acreage of Parks, Open Space 1,650 Recreation & Community Centers 3 Baseball/softball diamond fields 7 Soccer/multi-sport fields 9 Trails 24 miles Outdoor Swimming Pool 1 Skate Park 1 Boat Launches 3		<b>Fire Services and EMS</b> Stations 3 Uniformed personnel 52 Volunteer personnel 24 Number of emergency responses 2012 4,873	
<b>Land Use %</b> Residential 55% Commercial 8% Industrial 29% Airpark 0% Parks and Open Space 8%		<b>Schools</b> Elementary 6 Middle 2 High 2	
<b>Housing Data</b> Total Housing Unit (2013 est.) 7,400 Median Home Price (2013) \$332,900 Median Household Income(2013) \$60,187 Median Monthly Rental (2012) \$1,195		<b>New Construction Activity</b> Total Value (2013) \$34,902,038	
		<b>City Streets</b> Number of street lights 3,077 Miles of streets 101.93	



**Section 4 - Demographics and Economics**

2010 Census Demographics			Economic Data	
<b>Gender</b>			<b>Business in Camas</b>	
Male	9,601	49.6%	Total Number	523
Female	9,754	50.4%	Total Employed	6,094
<b>Age</b>			<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%	<b>Major Employers</b>	
<b>Median Age</b> 36.9			Georgia Pacific	1,250
<b>Race</b>			Wafertech	900
White		87.4%	Camas School District	742
Asian & Pacific Isl.		6.2%	Fisher Investments	445
Hispanic		4.1%	Linear Technology	280
African American		1.7%	<b>Employment</b>	
American Indian		0.6%	Total Labor Force	9,111
<b>Income</b>			Total Employed	8,657
Per Capita		\$34,808	Total Unemployed	428
Median Household		\$77,967	Unemployment Rate	4.7%
\$0-\$10,000		2.7%	<p><b>Home Sales in Camas, WA</b></p> <p>The chart displays quarterly home sales counts (blue bars) and median prices (red line) from 2008 Q1 to 2013 Q3. The count of home sales per quarter fluctuates between approximately 100 and 450. The median price shows a general upward trend, starting around \$200,000 in 2008 and reaching over \$300,000 by 2013.</p>	
\$10,000-\$20,000		2.0%		
\$20,000-\$30,000		5.2%		
\$30,000-\$40,000		6.7%		
\$40,000-\$50,000		10.7%		
\$50,000-\$75,000		19.5%		
\$75,000-\$100,000		17.6%		
\$100,000-\$150,000		21.0%		
\$150,000-\$200,000		9.0%		
\$200,000 >		8.8%		
<b>Top 5 Principal Tax Payers 2013-2014</b>				
<u>Tax Payer</u>	<u>% of Total Assessed Value</u>			
Fort James Camas LLC	6.55%			
Wafertech LLC	4.81%			
Linear Technology Corporation	1.27%			
Fisher Creek Campus LLC	1.24%			
BodyCote IMT Inc.	1.05%			
	14.92%			

## Section 5 – Budget Adoption Ordinances

ORDINANCE NO. 2689

AN ORDINANCE adopting the budget for the City of Camas, Washington,  
for the fiscal year beginning January 1, 2014.

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 fiscal year beginning January 1, 2014, and a notice was published that the Council of said City would meet on the 2<sup>nd</sup> 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 fiscal year 2014 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 fiscal year 2014; 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 year 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 1

The 2014 budget of the City of Camas, Washington for the fiscal year beginning January 1, 2014 is adopted at the fund level in its final form and content as set forth in the document dated November 18, 2013 entitled City of Camas 2014 Budget, three copies of which are on file in the Office of the Clerk. (Exhibit A)

### SECTION 2

The total estimated revenues and appropriations for each fund for the City of Camas and the aggregated total for all funds are as follows:

# City of Camas Budget | 2014

## SUMMARY OF ESTIMATED REVENUES, APPROPRIATIONS (AND USE OF FUND BALANCE)

Fund #	Fund	Revenues	Appropriation	Change in Fund Balance (Use of)
001	General	\$17,114,401	\$18,024,236	(\$909,835)
112	City Streets	\$2,168,128	\$2,402,986	(\$234,858)
115	Emergency Rescue	\$3,182,998	\$3,171,890	\$11,108
120	Lodging Tax Fund	\$5,937	\$5,000	\$937
125	Cemetery	\$129,451	\$142,694	(\$13,243)
239	Unlimited GO Bond Debt Service	\$626,119	\$626,119	\$0
240	Limited GO Debt Service	\$883,455	\$883,455	\$0
300	GMA Capital Projects	\$2,820,097	\$3,331,130	(\$511,033)
313	NW 38 <sup>th</sup> Ave. Construction	\$3,572,000	\$3,572,000	\$0
314	Friberg Street Construction	\$3,550,000	\$3,550,000	\$0
350	Community Center Capital Proj.	\$500,000	\$500,000	\$0
419	Storm Water Drainage	\$1,175,822	\$1,605,066	(\$429,244)
422	City Sanitary	\$1,814,948	\$1,966,412	(\$151,464)
424	Water-Sewer	\$22,536,452	\$22,572,503	(\$36,051)
425	WWTP Construction	\$170,000	\$170,000	\$0
432	Water-Sewer Capital Reserve	\$3,044,253	\$3,020,000	\$24,253
435	Water-Sewer Bond Reserve	\$1,000	\$0	\$1,000
523	Equipment Rental	\$1,602,597	\$1,225,307	\$377,290
611	Firemen's Pension	\$56,511	\$25,000	\$31,511
	<b>TOTALS</b>	<b>\$64,954,169</b>	<b>\$66,793,798</b>	<b>(\$1,839,629)</b>

### SECTION 3

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.

# City of Camas Budget | 2014

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## SECTION 4

This 2014 City of Camas Budget for the fiscal year beginning January 1, 2014 is hereby adopted as the budget for the City of Camas.

## SECTION 5

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 2<sup>nd</sup> day of December 2013.

SIGNED: \_\_\_\_\_

ATTEST: \_\_\_\_\_

Approved as to form:

Shirley Moore

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 20% in 2014.

Year	Total General Fund Expenditures	17% of Expenditures	Actual at December 31 <sup>st</sup>
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	\$18,024,235	\$3,064,120	\$3,588,433(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 1<sup>st</sup> a long-range forecast of operating revenues and expenditures for the General Fund, Street Fund, Cemetery Fund, 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 2014. The City anticipates performing a full capital financial plan for six years which will incorporate any and all impacts to operating funds. As the City moves toward a biennial budget process, the capital financial plan would 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 2013. The result refinancing was not cost effective at this time. The City will be evaluating more efficient short-term financing mechanisms given how the state agencies fund projects on a reimbursement basis. This new process lends to short-term liquidity issues given the number of capital projects the City may be undertaking in 2014.

## Budget

### Policy

A comprehensive annual 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 annual 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 is considering moving to a biennial budget for the 2015-2016 budget cycle. City Council will be weighing the option in June, 2014.

## 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 2012 and did not have any audit concerns. For 2013 and 2014, 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 1<sup>st</sup> 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 <sup>st</sup>
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	\$2,526,899(projected)	\$802,292(projected)
2014	\$2,490,848(projected)	\$860,725(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 2014, 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 2014, 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.

## Emergency Rescue Operations

### Policies

The Emergency Rescue Fund will be self-supporting for all capital and operating expenses associated with providing Advanced Life Support ambulance transport services within the participating jurisdictions.

The City Council in collaboration with EMS partner jurisdictions will determine the special tax levy rate to ask the voters to support the emergency services function, including operating and replacement costs for ambulances and equipment.

The property tax levy will be designed to support 50% or more of the operating and capital expenses.

Strive for minimum of 12% of Emergency Rescue Fund annual expenditures to be maintained in the Emergency Rescue fund balance to accommodate for liquidity and cash flow needs during the year when property tax revenue collection is low.

EMS Fund will strive to replace ambulance chassis’ every six years and the complete ambulance will be replaced every twelve years.

### Description

The Emergency Rescue Fund (EMS) was created in 1970 by Ordinance 1161. An EMS agreement between the City of Camas, City of Washougal, and East County Fire and Rescue provides for advanced life support ambulance transport service to all persons within the boundaries of these districts. Emergency ambulance transport services from locations within the ambulance service area are provided to the closest available and appropriate medical facility.

Ambulance fees will be reviewed at least every two years to assure these rates and the tax levy meet amortized capital and annual operating costs. Write-off of uncollectible accounts will occur routinely and systematically following the Ambulance Billing and Collection Policy.

Contributions to the General Fund for its accounting and administration support services will be calculated using the same process as is used by other funds to contribute to the General Fund.

Currently, a fleet of three primary transport ambulances and one reserve ambulance is maintained to provide transport services. Ambulance chassis are replaced on a six-year cycle. Chassis mileage at replacement is about 130,000 miles. Patient compartments are refurbished at six years when the chassis is replaced and complete ambulances are replaced at twelve years.

## Performance

EMS voted levies are six year levies. Camas will expire in 2018 with Washougal in 2016 and East County Fire and Rescue to expire in 2019.

The percentage of the levy covered expenses:

Year	% Levy Coverage
2000	49%
2005	62%
2010	57%
2011	60%
2012	57%
2013	65% (projected)
2014	64% (projected)

EMS fund balance performance:

Year	Total EMS Exp.	12% of Fund Balance	Actual Fund Bal.	%
2000	\$1,463,349	\$175,602	\$537,286	37%
2005	\$1,598,444	\$191,813	\$277,231	17%
2010	\$3,281,111	\$393,733	\$482,782	15%
2011	\$2,862,114	\$343,453	\$350,856	12%
2012	\$2,997,326	\$359,679	\$18,113	.6%
2013	\$2,900,454(projected)	\$348,054	\$79,469	2.7%
2014	\$3,171,890(projected)	\$380,626	\$90,576	2.9%

## 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 2013, the projected fund balance will be approximately \$2.5 million. There are only approximately four qualified retirees left in this pension program. In 2014, 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 2014 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 2013 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.

## City of Camas Budget | 2014

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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 2014 as well as updating cash management practices.

## 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 -- The value set on real and personal taxable property as a basis for levying taxes.

Assets -- Resources owned or held by the City which have monetary value.

Audit -- Conducted by the Washington State Auditors 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 principals.

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.

## City of Camas Budget | 2014

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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.