



# City of Camas Washington

**Adopted Operating and  
Capital Budget**  
Fiscal Biennium 2025-2026





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**City of Camas  
Washington**

For the Biennium Beginning

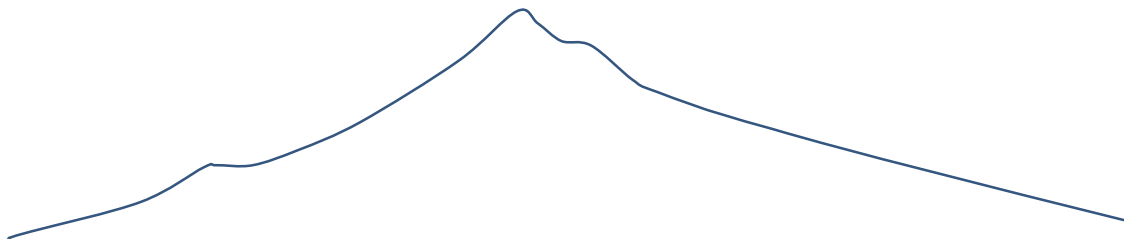
**January 01, 2023**

*Christopher P. Morill*

Executive Director

# Adopted Operating and Capital Budget

## Fiscal Biennium 2025 – 2026



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

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

**-City of Camas Mission Statement**

Prepared by:  
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# Section I: Introduction



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## Reader's Guide to the Budget

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Government budget documents can be difficult to understand for those not familiar with governmental finance language and the highly structured development process. The Reader's Guide to the Budget was developed to help readers understand what is contained in the City's budget and where to find it, with the goal of making the document more meaningful and informative for all readers, no matter their knowledge level of City budgeting.

The following is a brief description of the contents of each section of the budget.

### Section I: Introduction

- The Reader's Guide to the Budget to assist readers with understanding the document contents
- The Mayor's message, which highlights key elements of the budget and the perspective from which it was drafted
- The City of Camas Strategic Plan, which is the City's guiding document, outlining the mission, vision, decision principals, and internal values that drive decision-making

### Section II: Budget Overview

- The budget creation process and calendar, which explains the steps involved in the preparation and administration of the budget
- The City's financial structure, including how funds are organized and method used for accounting
- The public engagement strategy the City uses during the budget process
- The high-level budget summary, including fund-level appropriations and impacts to fund balances, and a revenue forecast that guides the development of appropriations

### Section III: Budget by Fund

Budget broken out into sub-sections by fund and/or department, which include:

- Department purpose
- Major functions of the department and the number of staff assigned, with an organizational chart structure
- Key accomplishments in the previous biennium

- Goals and new initiatives for the current biennium
- Future challenges facing the department and the strategy for mitigating these issues
- Performance measurements to demonstrate the success in meeting or maintaining levels of service
- Budget changes and how these changes are helping meet or maintain levels of service
- Budget summary for the department, including spending actuals from previous budget cycles

## **Section IV: Supplemental Information**

- More detail about the City's form of government, including a city-wide organizational chart, highlights about elected officials, and the employee position history and breakdown by department
- City geographical information to provide context to geographically related budget impacts
- A community profile to provide context for the community of the City, including statistical information about population demographics and economic climate

## **Section V: Appendix**

- The Capital Improvement Plan
- City policies
- The official budget adoption ordinance
- Salary schedules for the first year of the biennium
- A glossary and guide to abbreviations used in the budget document

## Mayor's Budget Message

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**Steve Hogan**

City of Camas Mayor

Term of Office: January 01, 2024 – December 31, 2027

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

I am pleased to present the City's Biennial Budget for 2025-2026. This budget reflects my key initiatives, the Council's goals, and ongoing services our citizens expect. It incorporates our collective priorities from the public engagement events, Council workshops, meetings, and adopted plans. This document integrates both the operating and capital budgets, using the last biennium as a baseline budget with incorporating additional decision packages shaped by public input and carefully considered by the Mayor and Council.

### Economic Environment

The City of Camas is home to major high-tech manufacturing industries, along with its historical roots in the Georgia Pacific paper mill. Notable high-tech companies include TSMC, Analog Devices, Meta Platforms Technologies, and Fuel Medical. Fisher Investments, one of Camas' largest companies, is expanding a campus and continues to attract new residents to the City. Other companies which have moved to Camas in recent years include Sigma Designs, a large engineering consultant group, and nLight, a supplier of high-power semiconductor lasers and fiber lasers for industrial, microfabrication, and aerospace and defense applications.

Camas' economy, which thrived beginning in 2017 and remained steady through the COVID-19 pandemic, began to slow in the spring of 2022. This slowdown is expected to continue into the 2025-2026 biennium due to high mortgage rates and housing prices. The housing market is diversifying with increase in apartments, multi-unit homes and townhomes. Despite economic shifts, Camas remains attractive to families and retirees with the City's proximity to the City of Portland, Oregon and the Portland International Airport, and nationally recognized public schools, all of which enhance local housing marketability.

Camas also prides itself for supporting education and recreation. Residents consistently fund school levies and contribute to non-profit organizations such as the Camas Educational Foundation, which funds learning opportunities for students in the Camas School District. Community members actively participate in volunteer programs, boards and committee meetings, and recreational programming. The City Library is widely used for materials, and programs for all ages, and it benefits from strong community support and fundraising efforts.

While welcoming growth, the City remains committed to preserving strategic natural open space for future generations. Between 2018 and 2020, City acquired approximately 140 acres of open space along the shoreline of Lacamas Lake aiming to complete a trail system around the lake. Additionally, the City received a donation of 115 acres (60 acres donated and 55 acres purchased for \$3.5 million) of green space on Green Mountain, which will be integrated into the Legacy Lands project. The City is updating its Parks Comprehensive Plan to incorporate these acquisitions into the park system.

The Legacy Lands and Green Mountain are located on the north shore of Lacamas Lake, features large land holdings for farming, pastures, and country lifestyle living. In the last five years, development has increased, prompting the City and landowners to collaborate to preserve some of the natural open space as part of the North Shore Sub-Area planning process. This plan provides a vision and zoning to guide the future development of the area to meet the needs of the overall Camas community. The plan allows a mix of residential and commercial as well as essential infrastructure and parks to reflect the community that is Camas.

Commercial activity is thriving particularly in Historic Downtown Camas, where storefronts are occupied, and special events, including First Friday continue to draw large crowds. To further enhance the downtown experience, the City is developing Downtown Sub-Area Plan to improve walkability, parking and accessibility. Despite the restrictions from the pandemic, new businesses have emerged, reinforcing the downtown's vitality. A second multi-family complex built downtown and another in a planning stages which will contribute to the work, live and play atmosphere.

With the vibrant downtown, the City receives most of its sales tax receipts from construction and e-commerce. During the pandemic, the e-commerce sales contributed to an increase in sales tax as well as the South Dakota v. Wayfair case. This increase in sales tax and strong property taxes provided the stability of revenues to enable the City to maintain levels of service during a difficult period. This pattern of shopping and delivery of goods directly to residences remains strong and is a welcome permanent source of stable funding for the City. In addition, Clark County voters approved an additional sales tax option for public safety which is shared with the cities in the County. Beginning in 2023, Camas receives approximately \$400,000 annually. Beginning in 2025, the City Council approved an additional 0.1% sales tax for the use of street preservation. These new sales tax should generate approximately \$550,000 annually.

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 2025-2026 the City has approximately \$114.8 million in capital projects.

The four largest include:

Project	Timing	Funding	Benefit for the City
<b>Wastewater Treatment Plant (WWTP) Upgrades</b>	With the General Sewer Plan and WWTP Facilities Plan complete, \$14 million in projects are identified for 2025-2026.	The projects will largely be funded from existing service development charges collected from new construction and connections into the sewer system.	Upgrades, repairs, and maintenance of essential WWTP equipment and technology to support both industrial and various microbrewery businesses.
<b>PFAS Evaluation and Well 13 Design and Construction</b>	Test results for Well 13 in January 2023 showed elevated levels of PFAS or forever chemicals. This project will design and construct PFAS treatment at Well 13	Given the size of the project of \$13 million, the City will issue revenue bonds to be repaid with water rates.	Design and construction of a PFAS treatment system using granular activated carbon or ion exchange treatment media.
<b>Fire Station Replacement Project</b>	In August 2024, the voters approved \$26 million bond levy to build a new fire department headquarters.	This project will be funded from voted general obligation bonds during the biennium.	Addresses inadequate housing for personnel and emergency response needs in the downtown core.
<b>38<sup>th</sup> Ave. Phase 3</b>	Project started in 2021 and expected to be complete in the 2025	Over \$7 million in Federal funding for the design, right-of-way, and construction	Improves an arterial in Grass Valley with bike lanes, sidewalks, stormwater facilities, lighting, and turn lanes.

### Budget Revenue Projections

New construction projections have a direct impact on three major sources of funds for the City: property taxes, sales tax and real estate excise tax. Property tax collections increased in the last several years with the robust growth of new construction and assessed values which were at historic highs and lowered tax rates. With rising interest rates, high inflation with real estate price softening, new construction has slowed in Camas. Sales tax that is generated from new construction may decrease with slower growth in residential activity. Sales tax should still grow with more expensive capital projects from the City and School District. Real estate excise tax is projected to slow as it is tied to the sales price of the home, as well as the volume of sales. Commercial activity remains flat but continues to be offset with the increase in e-commerce activity. As a result, the economy is has slowed locally and the forecast for these revenues is anticipated to decrease.

Population growth in the City of Camas has averaged approximately 3.6 percent annually since 1999. Even during the economic downturn, the City of Camas continued to steadily grow 1.5-3.3 percent annually. The City annexed Grand Ridge in the Northwest quadrant of the City in 2016 which increased the City's population by 382 or 1.8 percent. The City has received two requests for annexations which are currently in process. These annexations will not increase population in Camas in the near term but may when these properties are developed. The City staff is projecting an additional 1.3 percent annual growth for 2025-2026. This decrease in growth rate is based upon slower housing assumptions for the regional economy. Population impacts revenues such as permits, licenses, charges for services, fines and forfeitures.

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

2025-2026 Budget, revenue assumptions include:

- Property Taxes
  - 2025 Property Tax increased by 1 percent
  - 2026 Property Tax increased by 1 percent
- Utility Taxes
  - Natural Gas 3 percent
  - Water, Sewer, Stormwater, Solid Waste 2 percent approved by Council
  - 4 percent Utility Proposition for Police Funding was rejected by the voters February 2025
- Fee Schedule
  - 2025 increase at 10 percent
  - 2026 increase at CPI (rounded to the nearest \$)
  - Business License Fee increased from \$10 to \$50 in 2025
- Transportation Benefit District
  - 0.1percent Sales Tax to begin April 2025
  - \$20 Vehicle License Fee to begin July 2025
- Impact Fees
  - Park Impact Fees increased by CPI
- Utility Rates
  - 5 Year Rate Study implemented

Budget assumptions could change and/or modifications may be required to the 2025-2026 budget if any of the following occur:

- Approval of a Regional Fire Authority in April 2025
- Return of a pandemic
- Tariffs
- Economic downturn
- Interest rates continue to climb
- Growing Recession concerns
- Improvement of housing market
- Additional retail or industry
- Award of additional grant funding
- Policy changes regarding revenues

### **Budget Process Overview**

In prior budget cycles, the budget preparation was more staff driven in response to City Council themes from the Annual Planning Conference and the Mayor's input. The 2025-2026 Budget cycle was a more collaborative process although more internal process with the "hold the line" budget. The process aimed to brainstorm how to bridge a budget with stagnant revenues and inflation impacted expenditures. The process included:

- Leadership worked collaboratively with staff to review baseline budgets for the Camas community to provide comment, present to Council, and work directly with the Executive Team.
- Council had multiple opportunities in workshops, committee meetings, public hearings, documents, public engagement reports, and council meetings to consider the proposed budget.
- Mayor worked with staff in the formative stages of the budget leading to the Mayor's recommended budget to incorporate input from Leadership, Council, and the Community.
- Community had a variety of ways to provide input including an open house, Engage Camas, public hearings, citizen advisory boards, and press releases.

This budget cycle has resulted in the Mayor's Budget for 2025-2026 reflecting the priorities of the whole community with future planning documents to guide the City forward.

Operating Budgets fund the day-to-day operations of the City. The largest of these budgets is the General Fund which funds the basic services of the City excluding the utilities. Other operating funds include Streets, CWFD, Lodging Tax, Cemetery, Water/Sewer, Stormwater, and Solid Waste.

Capital Budget funds facilities, street construction, parks, trails, equipment and rolling stock of the city as well as large infrastructure such as wastewater treatment facilities, water reservoirs, miles of water, stormwater and sewer pipes and transmission mains.

The 2025-2026 Budget is a lean budget with the focus on new revenue sources to address a structural deficit. Forecasts were presented to City Council at two separate workshops, June 17<sup>th</sup> and August 19<sup>th</sup> as well as weekly Finance Committee meetings in August until Council adoption in December. Revenue options were presented to Council with revenue sources, justification, and options for use. Capital projects were presented to Council and with staff answering questions. At the November 4<sup>th</sup> Council Workshop, Council discussed the capital decision priorities.

Funding options were provided to City Council at Workshops and to the public via an Open House, social media outreach and Balancing Act tool on Engage Camas.

All these efforts culminate into the budget presented in Ordinance 24-020. This budget supports street preservation, public and safety critical needs, addresses deferred facility maintenance, provides for necessary technology enhancements, and provides essential capital improvements to a growing community.

**2025-2026 City Baseline Budget Assumptions**

During the City Council workshops, the assumptions used to build the 2025-2026 Budget included:

Budget Item	Assumption
Salaries	COLA and Steps For 2025: IAFF 2.6%, CPOA 2.6%, CPEA 2.4%, AFSCME 2.4%, Library 2.4% and Non-Rep 2.4%. For 2026 2% was used for all groups
Benefits	Healthcare depending on the plan increased 5%-10% annually Vision and Dental plans increased 1-3%
Supplies	Consumer Price Index for Western Region (CPI) with department adjustments
Services	Contracts, CPI, and department adjustments
Intergovernmental	Contracts and known reductions in the Clark Regional Emergency Service Agency rates
Capital	Projects as prioritized by Departments and Council
Utilities	Rate Study is built into the budgets
Fund Balance	At Council's request, the Budget maintains a fund balance to the policy rate of % of expenditures over the two years and sets aside a year's worth of budget for Community Development and Engineering attributed to Development review – the combination of the two is approximately 22%



### New City Staffing Remains on Hold

During the pandemic, several critical positions were withheld. For the 2023-2024 Budget, Council funded positions deemed essential for compliance or risk management. However, due to limited revenues, these positions were not filled.

For the 2025-2026 Budget, Council focused on police staffing, with funding contingent on voter approval of a 4 percent utility tax. However, the February 2025 vote rejected the proposition.

There are two key vacancies which will be filled in 2025, the Parks and Recreation Director and the Public Works Director who will be departing March 3, 2025.

Position	Service Delivery	Source of Funding	Status
Records Specialist-	Process and maintain paper and electronic City records. Coordinate and process public records requests	General Fund	Not filled
Volunteer Coordinator	Assist departments with volunteers. Responsible for paperwork, backgrounding and union considerations	General Fund	Not filled
Development Engineering Manager	Manage the volume of development projects for engineering oversight and free the City Engineer to focus on City capital projects	Development revenues in General Fund	Not filled
Operations Project Manager	Support the development and completion of operations and maintenance related projects which are typically "repair and replacement" type items.	General /Streets/ Utilities	Not filled
IT Support Specialist	Provide end user technology support	General Fund	Not filled
System Administrator	Support user accounts, permissions, access rights, security, and storage allocations	General Fund	Filled
Parks Project Manager	Will take parks and/or trails projects from planning through construction phases	General Fund	Not filled
Recreation Specialist	Work on recreation program needs as well as provide backfilling of staff.	General Fund and recreation fees	Not filled
2 Overhire Police Officers	To pre-hire officers to fill positions when an officer leaves or retires	General Fund	Not filled
2 Police Sergeants	Increase level of supervision for the on-duty patrol officers.	General Fund	Not filled

Position	Service Delivery	Source of Funding	Status
2 Maintenance Worker I	Complete routine maintenance in the right-of-way	Streets	Not filled
2 Maintenance Worker	Convert 2 seasonal workers to full time maintenance workers	Streets/ Cemetery	Not filled
Div Chief of Operations	Reclass Admin BC to Division Chief to maintain continuity of fire operations between three shifts and would administer all fire programs and manage volunteers	CWFD	Filled at a standard Firefighter/ Paramedic
EMS Training Officer	Perform day-to-day EMS training for all personnel, maintain outfitting EMS equipment, and maintain all required EMS certifications	CWFD	Negotiated in 2023 contract bargaining to a rotation assignment
3 Person Engine Companies	Addition of 8 fire fighters to increase engine staffing from the current minimum staffing of 2 personnel per engine to 3 personnel per engine	CWFD	Not filled
2 Maintenance Worker I	Increase stormwater maintenance workers	Stormwater rates	Not filled
2 Utility Maintenance Workers	Assist with operation of Water Treatment Plant and 10 wells. The other to focus on underground utility locating, general water maintenance and provide backfill	Water rates	Filled
Cross-Connection Control Specialist	Complete mandated cross connection control tasks	Water rates	Filled
2 Utility Maintenance Workers	Complete STEP system pumping and maintenance. The other will focus on locating underground utilities and general sewer collections system maintenance	Sewer rates	Filled
WWTP Operator (Lab Technician)	Frees up an additional operator to focus on operations and maintenance	Sewer rates	Filled
Sewer Lead	Provide dedicated management role to free other staff to sewer maintenance	Sewer rates	Filled

## Capital Improvements Moving Forward

The 2025-2026 \$114.8 million capital budget includes 55 packages:

- \$6.7 million for the City for building maintenance and provide essential technology upgrades
- 9 street packages for a total of \$15.3 million in projects including NW 38<sup>th</sup> Avenue Phase 3 construction, preliminary work on SR-500 and Everett improvements, and pavement preservation projects.
- \$25 million to replace 1 fire engines, new equipment and a replacement fire headquarter station approved by the voters August 2024.
- \$7 million for Parks projects which include completion of Crown Park redevelopment, essential trail links, equipment, and upgrades.
- Stormwater improvements of nearly \$2.8 million to repair, improve and equip for better water quality.
- \$34.3 million in 14 projects to provide, treat, store and move water, to various parts of our growing city.
- \$19.7 million for critical upgrades, repairs and replacement sewer projects.
- \$4 million for new vehicles and equipment.

These capital projects are funded from a combination of 16 different sources. Below is a summary from the largest source to the smallest:

Debt	\$58 million
Utility rates	\$17.2 million
Utility service charges (new construction)	\$14 million
Grants	\$13.1 million
Internal Service Funds	\$3.6 million
Streets/Transportation Benefit District	\$3.1 million
Real estate excise tax	\$2.7 million
Impact fees (new construction)	\$2.1 million
General Fund	\$1 million

## Core Services

The 2025-2026 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 2025-2026 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 2025-2026 budget reflects investment in the following suite of core services for the City of Camas. These services generally reflect the overall organization of the City's service delivery structure.

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

The 2025-2026 Budget maintains the current level of service delivery in the core services while restoring, strategically investing and ensuring compliance in today's growing economy in Camas, Washington.

### **Implementing the 2025-2026 Budget**

As part of the budget adoption process, City Council voted to place the funding of police positions in a proposition for City voters to approve a revenue offset of 4 percent new utility tax. Following the failed 4 percent utility tax proposition, funding for additional police staffing will be deferred until a new revenue source or economic improvement allows for it. New positions will remain on hold until funding is secured.

## Summary

As the City of Camas enters a period of slower growth, we will continue to provide essential services while meeting new challenges. The 2025-2026 budget reflects the values of our community, ensuring strategic investment in both capital assets and core services.

We thank our citizens, staff, and City Council for their collaboration throughout this process. Your involvement is key to the success of our community.

Respectfully submitted,

A handwritten signature in blue ink that reads "Steven C. Hogan". The signature is fluid and cursive, with the first name "Steven" and last name "Hogan" clearly legible.

Steven C. Hogan

# The Strategic Plan and Performance

The City of Camas adopted a City Strategic Plan in 2017 to provide guidance and leadership for 2018-2020. Each year, the Strategic Plan was reviewed to highlight achievements and to ensure progression, with a goal to revisit and amend the plan in 2020. With the significant impacts of COVID-19, the work to revisit the strategic plan was put on hold, and the existing strategic plan continued to inform City operations.

Work on the new strategic plan began in earnest in June 2024, facilitated by a consultant selected through an RFP process. The consultant, Point North, has been instrumental in assisting the City with an intensive engagement process with both internal and external stakeholders to define what values are considered central to the community and should be prioritized. Final adoption of the updated strategic plan is anticipated in Spring 2025, to cover 2025-2030.

The strategic plan from 2017 is being provided, as the current in-place plan. The framework of the preliminary draft of the new plan is provided as well. The plans share some core themes, so work on metrics and goals by departments during their budgeting process for the 2025-2026 biennium will refer to the new metric titles.

## The Strategic Plan

<p><b>OUR MISSION</b></p> <p><i>The City of Camas commits to preserving its heritage, sustaining and enhancing a high quality of life for all its citizens and developing the community to meet the challenges of the future.</i></p>	<p><b>CITY OF CAMAS 2018-2020 STRATEGIC PRIORITIES</b></p>			
<p><b>OUR VISION</b></p> <p><b>HOME TOWN FEEL</b></p> <p>Camas is... <b>SAFE</b></p> <p>Great Place to <b>SAFETY</b></p> <p>Raise A <b>SAFE</b> Family <b>SAFE</b></p> <p>Jobs That <b>SAFE</b> Support Our <b>SAFE</b> Community <b>SAFE</b></p> <p><b>Integrated with Outdoors</b></p>	<p><b>1. Meet COMMUNITY NEEDS with optimal use of community resources</b></p>	<p><b>2. Build FINANCIAL SUSTAINABILITY for our City</b></p>	<p><b>3. Ensure CORE INFRASTRUCTURE to meet community needs</b></p>	<p><b>4. Proactively MANAGE GROWTH in line with our vision &amp; decision principles</b></p>
<p><b>OUR DECISION PRINCIPLES</b></p> <p>Are we...</p> <ul style="list-style-type: none"> <li>• Providing services in line with community needs &amp; priorities?</li> <li>• Maintaining or building financial sustainability for our City?</li> <li>• Preserving our integration with the outdoors?</li> <li>• Creating an inclusive community that feels like a home town?</li> </ul>	<p><b>2018-2020 KEY OBJECTIVES</b></p>			
<p><b>OUR INTERNAL VALUES</b></p> <ul style="list-style-type: none"> <li>• Service Oriented</li> <li>• Vision Driven</li> <li>• Partnering and Collaboration</li> <li>• Accountability</li> <li>• Continuous Improvement</li> </ul>	<ul style="list-style-type: none"> <li>• All community needs &amp; chosen priorities funded at defined service levels by 2020</li> <li>• Improve efficiency: Six (6) process improvements completed annually</li> </ul>	<ul style="list-style-type: none"> <li>• Balanced Budget (with reserve funded AND community needs and high priority wants funded)</li> <li>• Improve Bond Rating from AA to AAA</li> </ul>	<ul style="list-style-type: none"> <li>• Infrastructure capacity</li> <li>• Corrective Maintenance/ Preventive Maintenance %</li> </ul>	<ul style="list-style-type: none"> <li>• “Jobs” Ready Land/Residential “Ready” Land</li> <li>• Green Space per capita</li> <li>• Infrastructure capacity</li> </ul>
	<p><b>2018-2020 KEY INITIATIVES</b></p>			
	<ol style="list-style-type: none"> <li>1. Define and prioritize service levels, including performance measures</li> <li>2. Implement Lean city-wide</li> <li>3. Develop technology roadmap</li> <li>4. Evaluate service delivery models</li> <li>5. Develop community engagement and communications strategy</li> </ol>	<ol style="list-style-type: none"> <li>1. Update all Financial Policies to GFOA best practices</li> <li>2. Open and transparent program-based budget</li> <li>3. Update Utility Rates, Impact Fees, SDC's</li> <li>4. Revenue Strategy (overall size and diversification)</li> <li>5. Develop Long-Term Financial Plan, Including Capital Programs</li> </ol>	<ol style="list-style-type: none"> <li>1. Complete Condition assessment on all core infrastructure and facilities</li> <li>2. SR500 corridor strategy with a Lake-Everett Intersection plan</li> <li>3. Infrastructure and facilities capacity plan</li> <li>4. Asset Management System specified</li> <li>5. Water &amp; Sewer Level of Service Analysis</li> </ol>	<ol style="list-style-type: none"> <li>1. Protect Backdrop of Lacamas Lake on North Shore</li> <li>2. Prioritize, fund &amp; implement an updated Parks Recreation Open Space (PROS) plan</li> <li>3. Complete Grass Valley subarea plan</li> <li>4. Transportation Capital Facilities Plan and level of service analysis</li> </ol>
	<p>Enhance tools and processes to improve communications: within departments, across departments, and with Council.</p>			

## City Priorities and Metrics

In Section III of the budget document, Budget by Fund, the City departments have begun highlighting where existing metrics or early drafts of potential new metrics relate back to the strategic plan as it's being developed, using those common core themes with the strategic plan from 2017.

The metrics found in Section III: Budget by Fund can be identified and understood through the following draft list of priorities:

Priority Area	Definition
<b>Economic Prosperity</b>	Ensure long-term financial stability through alternative revenue sources, attracting businesses, scaling infrastructure, and managing smart and sustainable growth to enhance livability.
<b>Safe and Accessible Community</b>	Foster a safe and inclusive community through comprehensive public safety services, mobility, and accessibility.
<b>Stewardship of City Assets</b>	Preserve and invest in critical infrastructure and systems, including roads, trails, water systems, buildings and open spaces.
<b>Vibrant Community Amenities</b>	Invest in City amenities that enhance quality of life, foster connections and meet the diverse needs of the community.
<b>Workforce</b>	Value and support a City team that is transparent, accountable, diverse and focused on working together.

## Data in Transition

The City is currently in the last year of a three-year project to replace a 20-year-old legacy ERP system. This legacy system was adopted and implemented before the focus in the past decade towards data transparency and performance metrics and as a result, staff have struggled with meaningful development of a performance program with consistently obtainable and accurate data.

As the last phase of the ERP implementation prepares to finalize, staff are already learning from the completed modules about the ways they can gain insights about the metrics of their daily operations. When the strategic plan is completed, it will also contain defined goals and metrics as a component, so the plan and ERP system will build an integral foundation for the City relaunching its performance program, which is anticipated to be in place for the 2027-2028 biennium.

# Section II: Overview



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## Budget Process

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

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

## Budget Authority

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

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

State law provides for budgets to be amended or updated. The City of Camas limits the number of amendments to primarily address unforeseen or changed circumstances, or major changes in Council policies or priorities. 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.

## Budget Phases

**1. Budget Formulation** – Staff begin to develop and submit initial budget decision packages or requests to the Finance Department. The Management Team then reviews the preliminary budget requests against projected revenues and requested expenditures to develop as the Mayor's Recommended Budget (June-September).

**2. Review and Adoption** – The City Council reviews the Mayor's Recommended Budget, holds public hearings and then adopts the budget for the next year (October-December).

**3. Implementation** – Staff carries out the approved budget for services, programs and projects (ongoing January-December).

**4. Monitoring** – Finance and the department heads monitor revenues and expenditures throughout the year to ensure that funds are available and used in an approved manner. Quarterly reports are made to the City Council and the Finance Committee on the status of the budget and the progress being made on various projects. Monitoring also includes keeping an eye on trends, changes in laws, and other material events to be able to

evaluate the impact of external changes on the City’s sources of revenues and expenditure limitations or mandates (ongoing January-December).

**5. Evaluation** – During this stage, audits are conducted by the State and annual financial reports are produced (February-May). Each phase involves a coordinated effort between the City Council, the City Administrator, the Finance Team, and other City departments. The entire budget process covers a period of approximately six to seven months.

Budget Step	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Early Sept	Mid Sept	Late Sept	Early Oct	Late Oct	Early Nov	Mid Nov	Dec
City Council meets to establish budget priorities	█															
A public engagement strategy is developed			█													
A preliminary revenue forecast for the 5-year financial model is prepared					█											
Departments discuss goals and needs with the executive team and finance team					█	█										
Mayor sends staff a budget kick-off message with budget priorities and revenue expectations							█									
Departments review budget requests with City Leadership and the finance team								█								
The capital budget draft is developed									█							
A draft budget is submitted to the City Administrator with the updated financial model									█	█	█					
Departments meet with the executive team to develop the Recommended Budget											█					
After final revenue estimate revisions, the Mayor’s Recommended Budget is prepared												█				
Mayor’s Recommended Budget is presented to City Council													█			
Mayor’s Recommended Budget is reviewed by the City Council and the Finance Committee													█			
Mayor’s Proposed Budget is submitted to the City Council and public hearings are held														█		
City Council holds a Public Hearing and requests any final changes to be made															█	
The Final Budget is adopted																█

## Financial Structure

The City is required by state law to budget by funds which are designated for a specific purpose or set of purposes as a self-contained, independent financial entity. The number and variety of funds required by statute promotes accountability but can make municipal budgeting complex. In the budget you will find revenues and expenditures attributable to specific funds, which restricts them to the specific purposes of that fund. By understanding the fund structure, it will be easier to understand the City's financial plan.

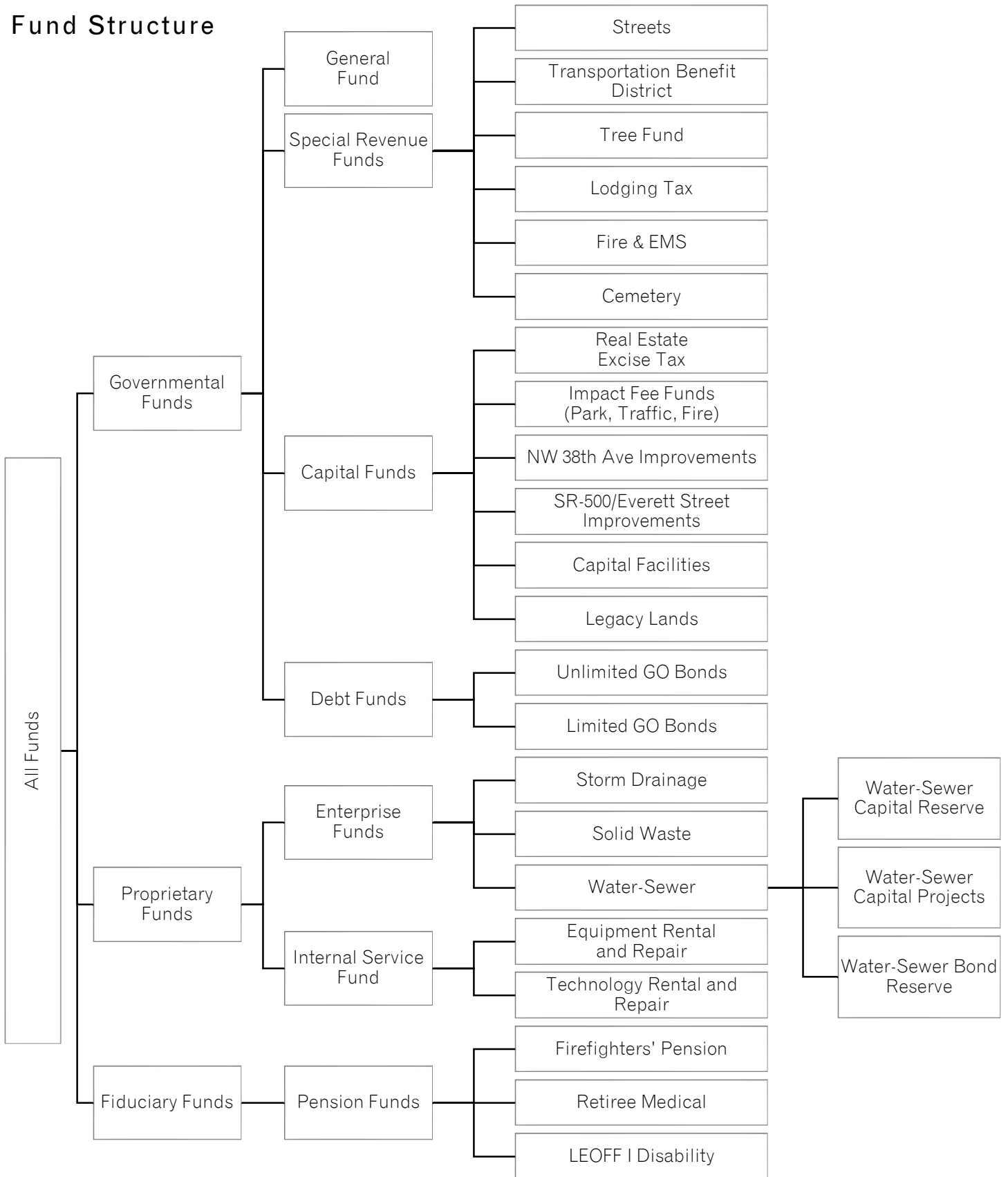
The City uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the Washington State Auditor's Office under the authority of the Revised Code of Washington (RCW) 43.09. The accounts of the City are organized 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's funds are separated into three main fund type classifications:

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

### Fund Types and Codes

<b>General Fund</b>	0001	The primary operating fund used to track the revenues and expenses associated with basic City services that are not required to be accounted for in other funds; includes services such as police, parks & recreation, and general administration
<b>Special Revenue Funds</b>	1000 thru 1999	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purpose, such as the Street Fund and Fire/EMS
<b>Debt Service Funds</b>	2000 thru 2999	Accounts for the accumulation of resources for and the payment of general long-term debt principal and interest
<b>Capital Project Funds</b>	3000 thru 3999	Accounts for the financial resources to be used for the acquisition or construction of major capital assets
<b>Enterprise Funds</b>	4000 thru 4999	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, such as the Water-Sewer and Solid Waste Funds
<b>Internal Service Funds</b>	5000 thru 5999	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
<b>Pension Trust Funds</b>	6010 thru 6090	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 post-employment benefit plans, or other employee benefit plans

# Fund Structure



## Major Fund Designation

Fund	Major Fund*	Non-Major Fund	Included in Budget	Included in Financial Report
General	X		X	X
City Street		X	X	X
Transportation Benefit District		X	X	X
Tree Fund		X	X	X
C/W Fire and EMS	X		X	X
Lodging Tax		X	X	X
Cemetery		X	X	X
Limited G.O. Bond Debt Service		X	X	X
Real Estate Excise Tax Capital		X	X	X
Park Impact Fee Capital		X	X	X
Transportation Impact Fee Capital		X	X	X
Fire Impact Fee		X	X	X
NW 38th Ave Ph. 3 Construction		X	X	X
SR500/Everett St Improvements		X	X	X
Facilities Capital		X	X	X
Legacy Lands Project	X	X	X	X
Storm Water Utility	X		X	X
City Solid Waste		X	X	X
Water-Sewer	X		X	X
Water-Sewer Capital Projects		X	X	X
Water-Sewer Capital Reserve		X	X	X
Water-Sewer Bond Reserve		X	X	X
Equipment Rental		X	X	X
Technology Rental		X	X	X
Firefighter's Pension		X	X	X
Retiree Medical		X	X	X
LEOFF 1 Disability Board		X	X	X

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

## Department-Fund Relationship

The following shows which departments are represented within each budgeted fund for the biennium:

### General Fund

Council  
 Mayor & City Administrator  
 Finance  
 Administrative Services  
 Law Enforcement  
 Information Technology  
 Public Works  
 Community Development  
 Parks & Recreation  
 Library  
 Camas-Washougal Fire Dept

### Streets Fund

Public Works

### Tree Fund

Community Development  
 Public Works

### Camas-Washougal Fire Fund

Camas-Washougal Fire Dept  
 Mayor & City Administrator  
 Finance  
 Administrative Services  
 Information Technology  
 Public Works

### Lodging Tax Fund

Mayor & City Administrator  
 Administrative Services

### Real Estate Excise Tax Fund

Public Works  
 Parks & Recreation  
 Finance

### Impact Fee Funds

Public Works  
 Parks & Recreation  
 Community Development  
 Camas-Washougal Fire Dept  
 Finance

### Capital Project Funds

Public Works  
 Parks & Recreation  
 Finance

### Enterprise Funds

Public Works  
 Finance

### Internal Service Funds

Public Works  
 Finance  
 Information Technology

### Pension Funds

Administrative Services  
 Finance

## Revenue and Expense Coding

The revenue and expense accounts of the City are prescribed by the Washington State Budgeting, Accounting, and Reporting System, “BARS”.

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

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

Expense accounts start with a “5”, with the second and third digits indicating the function. The remaining numbers indicate the activity.

The City’s account strings contain 26 digits, comprised of:

- a 4-digit fund number, e.g. 0001 for General Fund
- a 2-digit function that represents the category of City programs, e.g. 20 for Public Safety
- a 4-digit cost center string that may or may not be in use, where 0000 will indicate none being used
- a 3-digit department code, e.g. 400 for the Street Department
- a 7-digit BARS account number describing the function being performed, e.g. 5183000 for central services facility maintenance
- a 6-digit object number explaining the type of expenditure, e.g. 531000 office supplies

Expense Code	Function
501	Depreciation
510	General Government
520	Public Safety
530	Utilities
540	Transportation
550	Natural and Economic Environment
560	Social Services
570	Culture and Recreation
580	Other Decreases in Fund Resources
598	Miscellaneous Expenses
591-593	Debt Service
594-595	Capital Expenditures/Expenses
596, 597, 599	Other Financing Uses

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

Object Code	Classification	Description
510000	<b>Salaries &amp; Wages</b>	Amounts paid for services rendered by employees in accordance with the rates, hours, terms and conditions authorized by state law or employment contracts. Includes overtime, on-call, sick, vacation, and holiday paid leave.

Object Code	Classification	Description
520000	<b>Payroll Taxes and Benefits</b>	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.
530000	<b>Supplies</b>	Amounts paid for articles and commodities purchases for consumption or resale. Includes office and operating supplies, small tools and minor equipment, etc.
540000	<b>Services</b>	Amounts paid for services other than personnel that are needed by the City. Services may be provided by a public agency or private business. Includes such services as professional services (consultants), communications, travel, insurance, utility services, repairs and maintenance, membership dues, subscriptions, etc.  Includes amounts paid for intergovernmental purchases for specialized services typically performed by local governments, which are no longer accounted for under a separate code per BARS requirement.
560000	<b>Capital</b>	Expenditures which result in the acquisition of, rights to, or additions to capital assets including incidental costs such as legal, appraisal, and brokerage fees; land preparations and demolition of buildings; and fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.
578000/580000	<b>Debt Service</b>	70 refers to the principal payment of debt with 80 for interest payments.
590000	<b>Transfers</b>	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 regarding the timing of the recognition of revenues and expenditures. The budget assumes that all revenues and



expenditures, as well as associated cash, will be expended or received during the fiscal year. Conversely, the basis of accounting only recognizes revenues when they become both measurable and available, and it only recognizes expenditures when they are incurred. Cash is not necessarily received or expended at the same time. Some distinct differences as they relate to modified accruals and full accrual include:

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

<b>Accrual Basis - Proprietary Funds</b>	
<b>Transaction</b>	<b>Exception</b>
Capital Outlay	Budgeted as expenditure in the year purchased.
Depreciation	Not budgeted.
Interest Capitalized on Construction Projects	Budgeted as interest expense.
Debt Proceeds	Considered to be revenues, not an increase in liabilities.
Principal Payments	Shown as expenditures rather than reductions in liabilities.
Grants for Construction	Considered as revenues, not capital contributions.
Receipts of Long-Term Receivables	Considered to be revenues, not reductions of the receivable.
Proceeds from the Sale of an Asset	Recognized as revenue, but the gain or loss is not.
Purchases of Inventory	Considered to be expenditure when purchased, not when sold or used.
Debt Issuance and Discount Costs	Considered to be expended when paid, not capitalized or amortized over the life of the bonds.

## Public Engagement

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The City's budget team began the 2024 budget planning year with a robust calendar of events at which to hold public engagement activities, growing upon the public engagement program from the prior biennium. As with many local governments around the Washington State and the Country in 2024 however, the City found itself in a difficult financial position as the revenue picture began to emerge for the 2025-2026 biennium, which forced staff change plans. Facing a critical budget shortfall, staff determined that the most appropriate format for engaging the public for the 2025-2026 biennial budgeting would be through open houses to educate stakeholders about the City's financial position and mirror the information being presented to the elected leaders.

Staff planned two open houses, the first earlier in the budget hearing cycle to focus more on providing the attendees with an opportunity to learn about the core of the issues facing the City. The second open house, which was shortly before City Council would consider adoption of the revenue budget, was a formal presentation about the City's proposed path out of the critical budget shortfall.

As always, staff also held multiple public hearings around the proposed property tax levy, the readoption of a sunset utility tax, and the 2025-2026 proposed budget appropriation.

### October 9, 2024 Open House

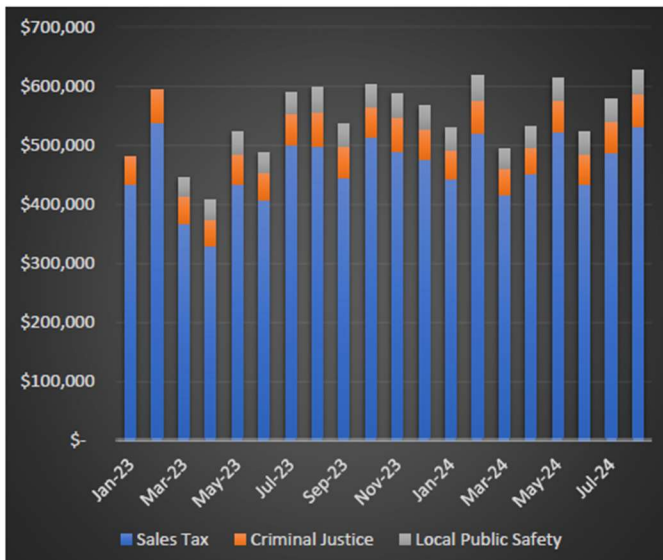
At the first townhall, the City organized displays around a venue space to provide attendees with an opportunity to review the displays and discuss the material with a member of staff present at each station. Although the turnout was small due to a number of busy schedule of City events on the same night for the strategic planning and comprehensive planning, the discussion was nonetheless robust and the attendees shared appreciation for staff bringing forward information about the factors leading to the City's difficult financial position.

October Open House Graphics

# Property Taxes: Camas Tax Distribution per Dollar Paid

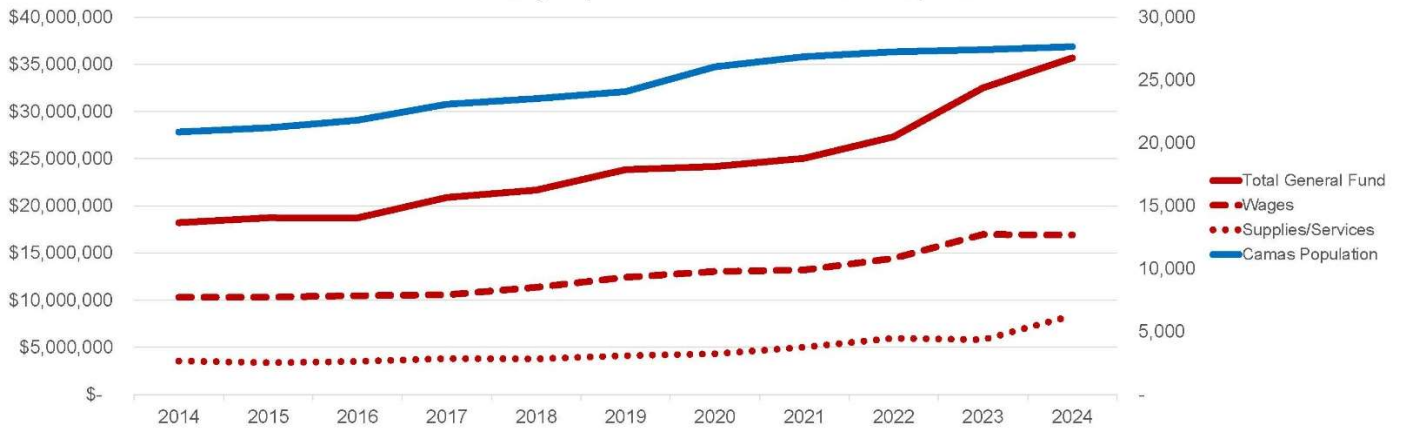


## City of Camas Sales Tax

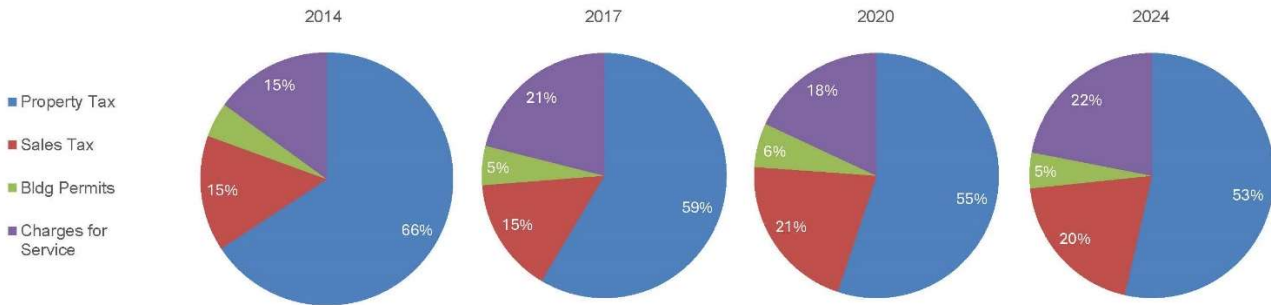


Washington State Sales Tax Rate	6.50%
<b>Camas Basic/Optional Rate</b>	<b>1.00%</b>
<b>Camas Criminal Justice Rate</b>	<b>0.10%</b>
C-TRAN Rate	0.70%
<b>Clark County Public Safety</b>	<b>0.10%</b>
Clark County Mental Health Rate	0.10%
<b>Total Sales Tax Rate</b>	<b>8.50%</b>

2014 - 2024: City Population and General Fund Expenditures

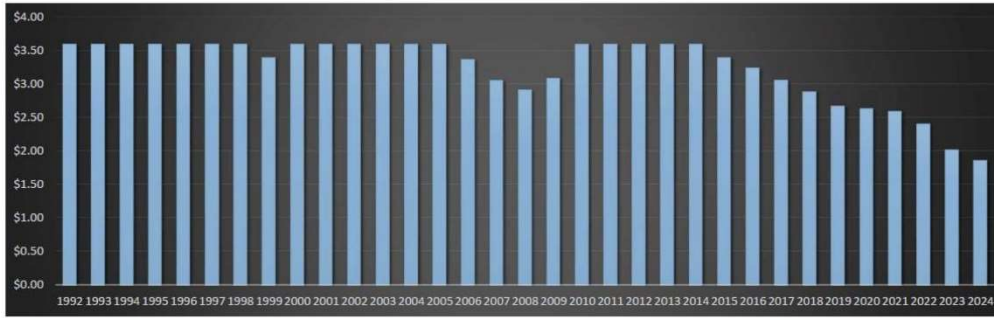
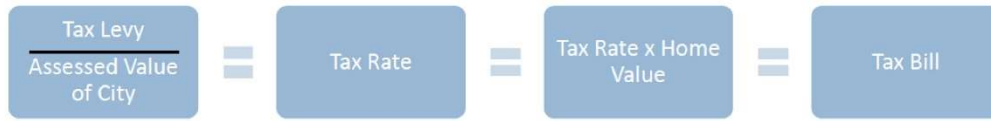


General Fund Major Revenue Sources



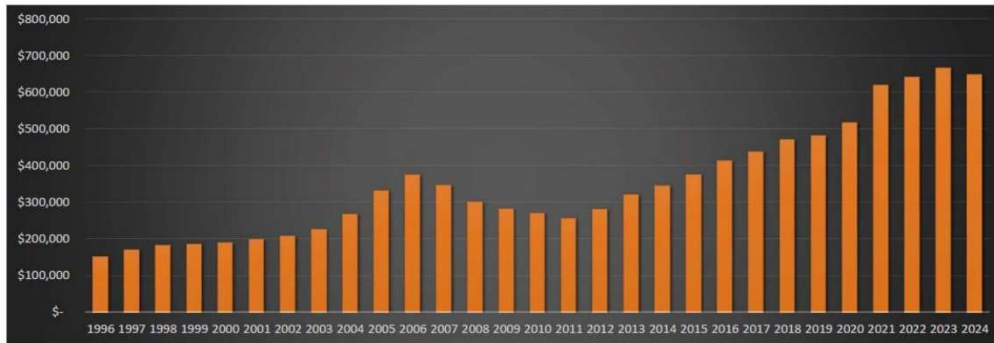
# City Property Tax Formula



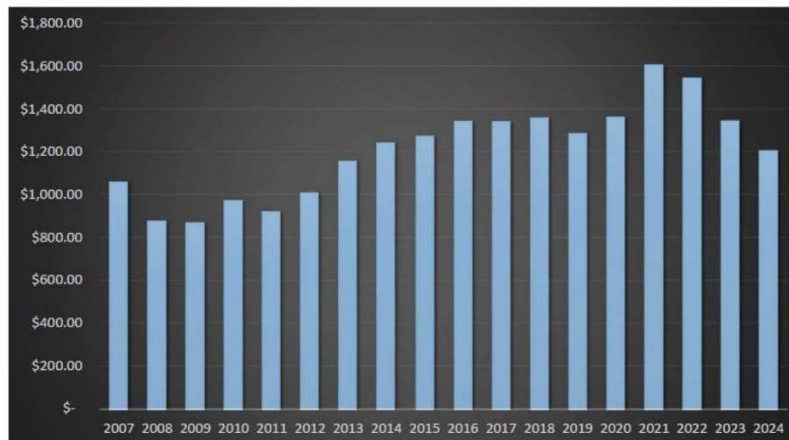


Tax Rates

### Home Values



### City Tax Bill (Median Home Price)





616 Northeast Fourth Avenue  
 City of Camas, Washington 98607

**2024 Taxpayer Receipt**

.....  
 10/09/2024 06:00 PM  
 .....

**1 - Property Tax for  
 \$700,000 Assessed Value**

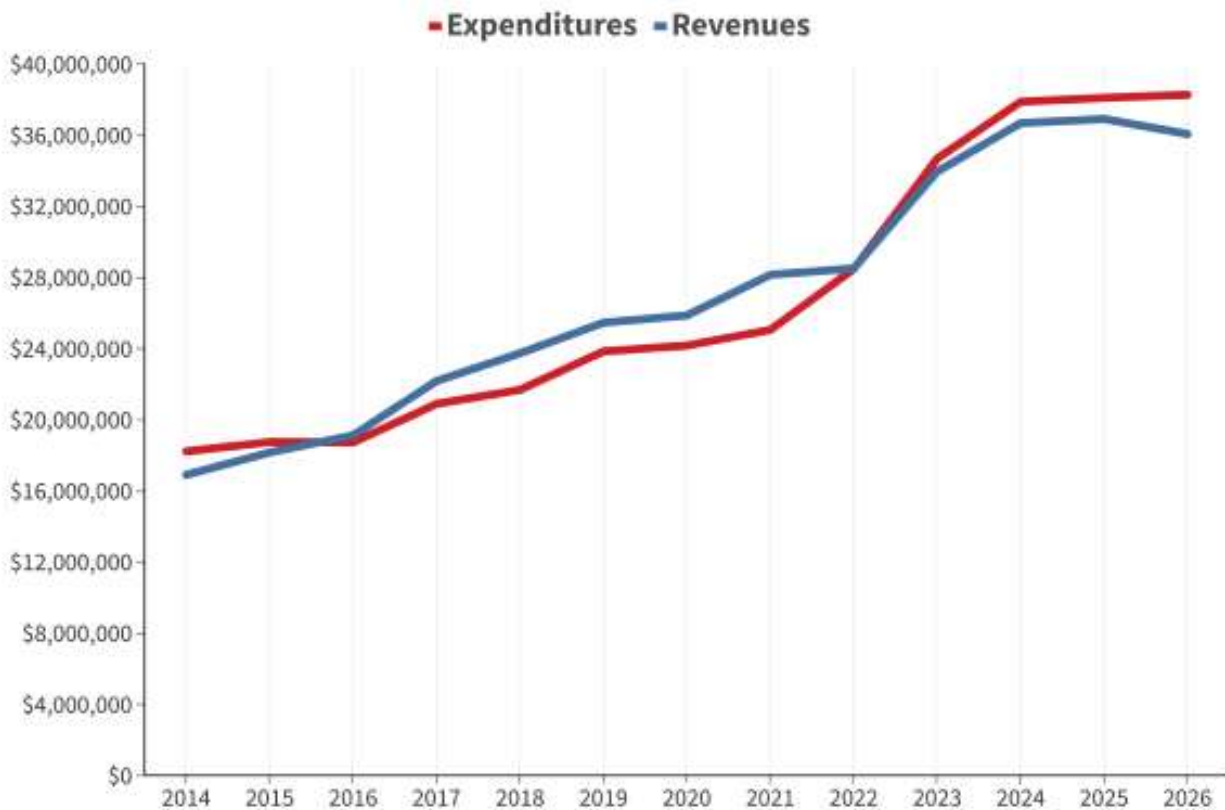
Law Enforcement	\$400.44
Fire Services	\$253.61
Streets Maintenance	\$200.22
Building Inspections and Development Review	\$146.83
Parks and Recreation	\$146.83
Public Library	\$133.48
Municipal Court	\$13.35
Cemetery	\$13.35
Detention and Corrections	\$13.35
Animal Control	\$13.35

<b>City Sub-Total</b>	<b>\$1,334.81</b>
<b>Non-City Sub-Total</b>	<b>\$4,859.53</b>
<b>Total Property Tax</b>	<b>\$6,194.34</b>



# Structural Deficit

**Existing revenues are not covering existing expenses**



## Major Contributing Factors:

- Wage pressures from a changing workforce and job market
- Prolonged inflationary pressures post-COVID
- Higher mortgage rates depressing new housing growth

## November 13, 2024 Open House

The second townhall was a more structured presentation that represented a comprehensive picture of multiple presentations that had been given throughout the budget season to the public, staff, and council. The presentation was followed by conversation with the audience that provided staff with valuable insight about where staff could focus efforts on communicating further with citizens on the issue.

This presentation functioned as the [final presentation](#) to City Council prior to budget adoption.

## November Open House Presentation Highlights

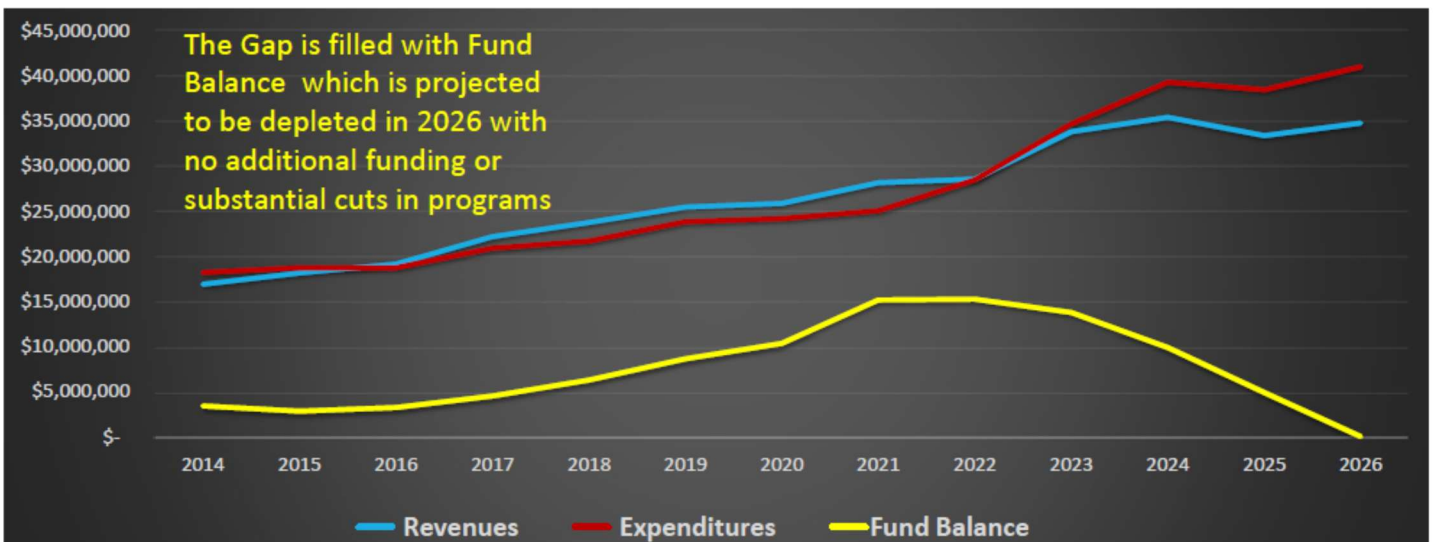
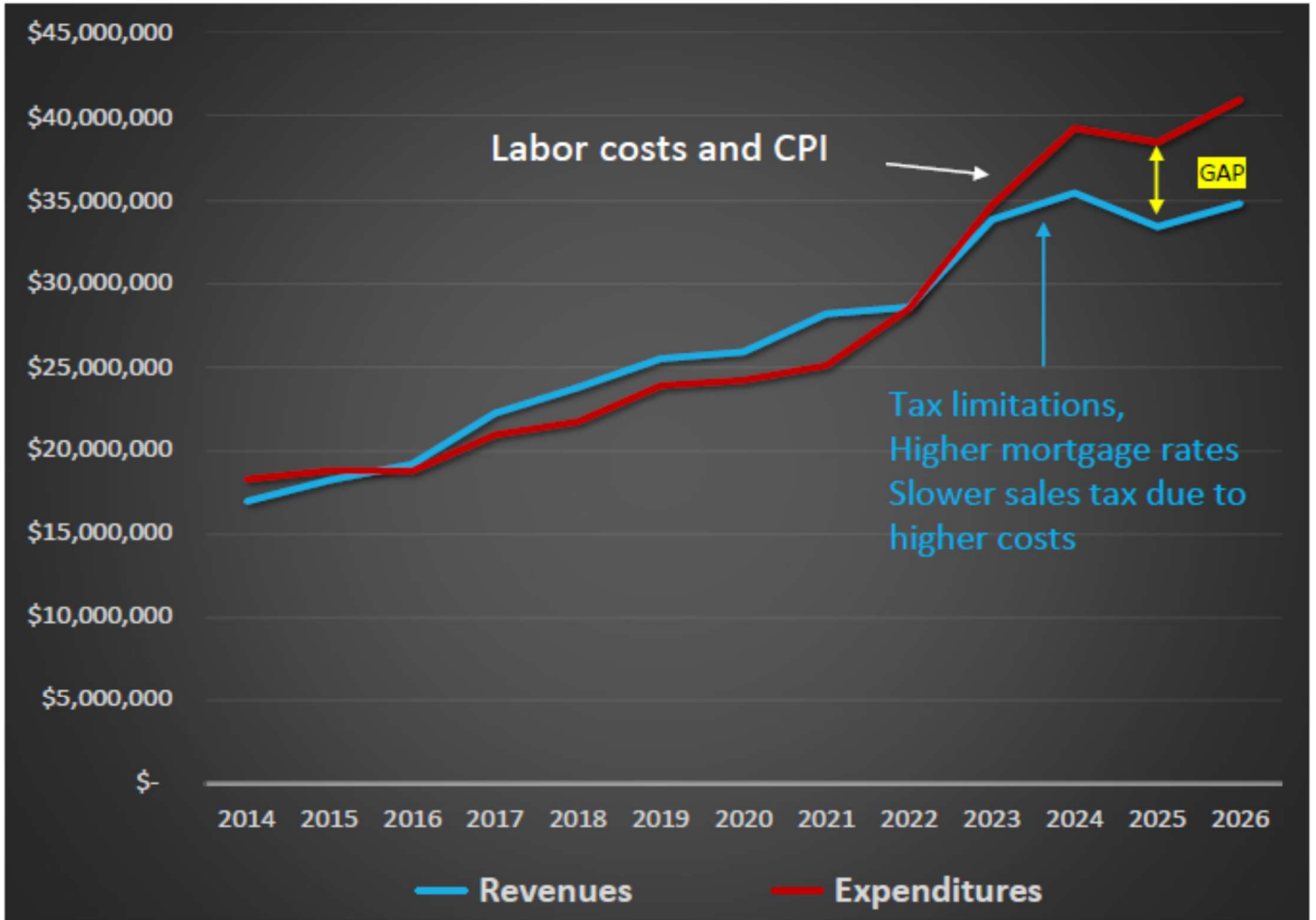
### City of Camas 2025-2026 Budget Outlook

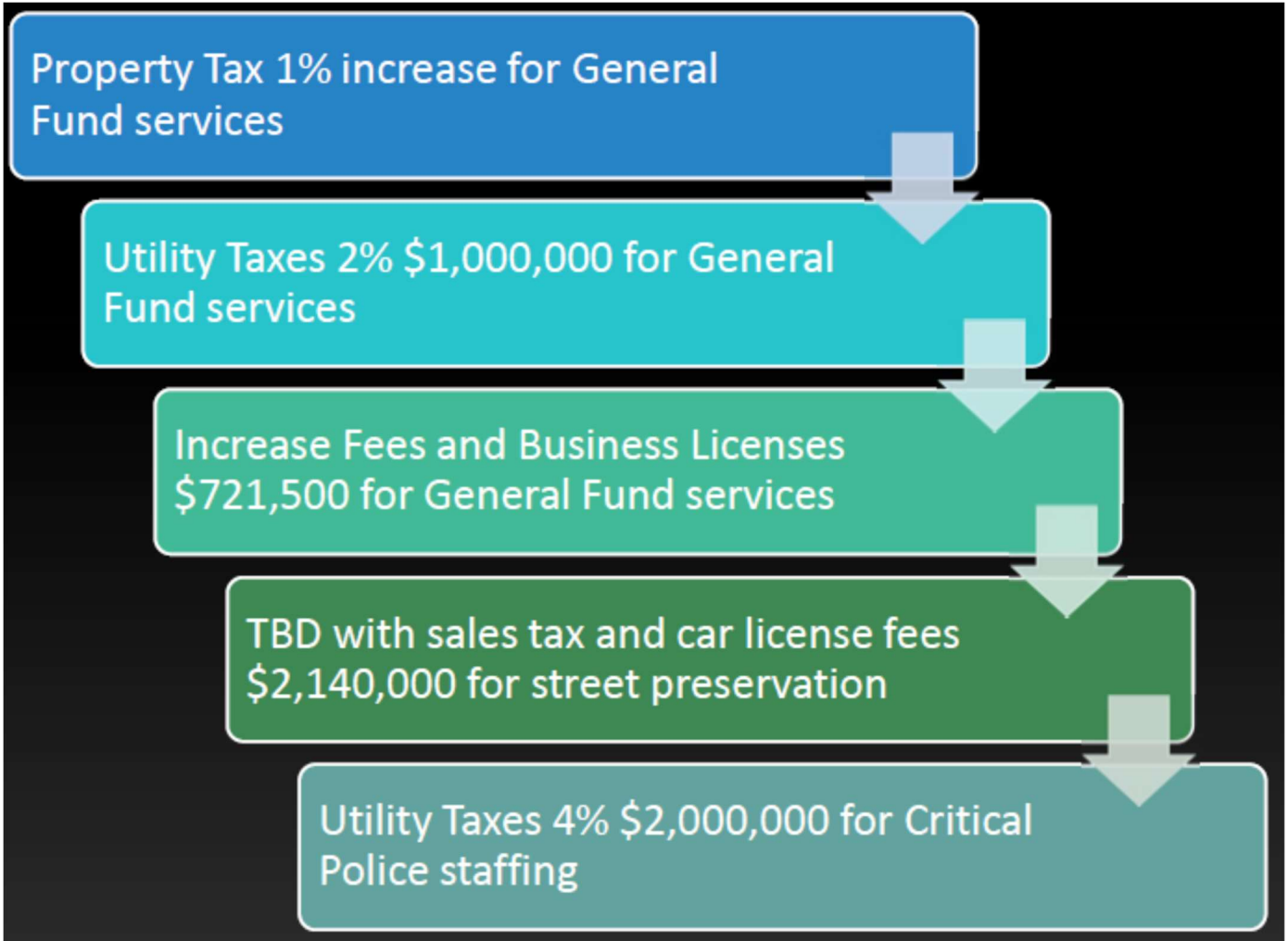
- How is the City of Camas funded
- How has this changed over time
- Importance of maintaining AAA rating
- Structural Deficit
- Revenue Forecast
- Critical Police Needs

### Closing the Gap

- Baseline Reductions
- Property Taxes
- Fees and Business Licenses
- Transportation Benefit District
- Utility Taxes







## Budget Summary

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The City has developed a ten-year forecast for financial sustainability, to identify future expenditure needs and revenue challenges in order to proactively develop strategies. The last few of years the fund balance of the City grew substantially but the City had disclose most of this growth was due to COVID one-time revenue funds such as the CARES Act and American Recovery Program Act. Staffing has been stabilized for departments but service levels eroded with increasing population and consumer prices increasing. As the City updates the Strategic Plan, the City identified two key priorities to strengthen its financial sustainability these include:

- Economic Prosperity
- Stewardship of City Assets

The City of Camas revenues have reflected a slowing in growth primarily attributed to slower mortgage rates and higher housing costs. The growth rate is also evident in the local school district enrollment numbers. Construction in residential units has increased in multi-family with three large apartment complexes, one assisted living and 260-unit townhome project. Single family homes have slowed but continue. Commercial activity has remained static with no large projects planned for the biennium.

Revenue for the City as it relates to new construction appears in waves. The first wave tends to be planning revenue and some permitting revenue. As developers ready their plans, there are some regulatory processes as well as some review processes which the interested parties pay for. The next wave once construction begins, brings permitting and sales tax to the City. The final wave includes inspections and new construction value added to the City's property tax rolls. But once the home is built, the homeowner pays only pays property taxes which in theory increases approximately 1% a year.

The forecast builds a continue slow economy in 2025-2026. Continuance of higher mortgage rates, modest growth in inflation, and static job growth is assumed. This general slowdown of growth we have seen the last couple of years is anticipated to continue for a few more years. The City as part of its Strategic Plan is looking at ways to ensure more stability in a slowdown to ensure its citizens continue to receive the level of service they have grown accustomed to. Overall, the City's fund balance is assumed to bridge this slowdown with a drawdown to fund balance policy level of 22% by the end of the biennium. This strategy helps preserve level of service but it is a short-term solution. The City looked at several options in preparing the 2025-2026 Budget to support a sustainable budget. These options were programmed into the forecast model to assist City Council in consideration of options.

The options considered included:

- Transportation Benefit District: In this option, City Council would have imposed \$20 fee for vehicle license renewals as well as 0.1% sales tax. The revenues generated from these options would be used for street maintenance and in turn supplant current General Fund revenues to be used for other public services in the short-term.

- **Utility Taxes:** Utility taxes are considered part of the “Three-Legged Stool” for revenue to fund general operations of a city in Washington state. Utility taxes are imposed on the utility business and not on individual utility customers. Cities are permitted to levy the utility tax upon the income of public and private utilities providing services within the boundaries of that city. In addition, cities may also levy taxes on revenues generated by the city’s own utility both inside and outside the city limits. City Council considered options from retaining the 2% (which was set to sunset at the end of 2024), increasing to 3% or 6% on Water, Sewer, Stormwater, and Solid Waste. Currently, the City of Camas imposes a 3% utility tax on natural gas companies with the exception on the gas consumed by the City’s industrial customers.
- Increase City fees across the board beyond the annual consumer price index of 2.4% to 10%.
- Increase City business licenses from \$10 annually to \$50 annually.

After carefully considering the revenue options during several meetings, public outreach, and public hearings, Council elected to pass the following:

- Ordinance 24-015 allowing the 2023-2024 2% utility tax on water, sewer, stormwater and solid waste to sunset at the end of 2024 and implement new 2% utility tax on the same utilities to fund general services with biennial budget review.
- Resolution 24-016 authorizing a proposition for 4% utility tax on water, sewer, stormwater and solid waste to support Police services. This ballot measure failed in February 2025.
- Resolution 24-015 updating the City’s Fee Schedule with 10% increase over 2024.
- Ordinance 24-016 increasing the City’s Business License Fee from \$10 to \$50 annually.
- Ordinance 24-017 levying the 2025 property taxes for the General Fund with the lawful 1% increase.
- Ordinance 24-018 levying the 2025 property taxes for the new Fire Station headquarters unlimited general obligation bond.
- Ordinance 24-019 establishing the Camas Transportation Benefit District with \$20

It should be noted the City’s Emergency Medical Levy was renewed by the voters in April 2024 to \$0.46 per \$1,000 of assessed value.

## General Fund Revenue Trends

### TAXES

The largest source of funds for the City of Camas General Fund is property taxes, almost 45% of the total revenues collected. From 1992-2013 (with the exception of 4 separate years), the City of Camas was limited by the City property tax rate cap of \$3.60/\$1,000. The cap limited the amount of property taxes the City could levy

and in 2014 the City was allowed to use this bank capacity with the increase in assessed value. With a more robust economy, the City tax collections have improved. The forecast continues the robust growth driven by the new development of the North Shore of Lacamas Lake including Camas Meadows commercial and residential developments and the Grass Valley West project. It is anticipated in 2025-2026, the City will see a slower growth with new construction picking up by 33% for 2025 with a large townhome project and slowing to 13% in 2026 with only residential growth.

The next largest source of revenue to the City of Camas is sales and use tax which is driven by e-commerce, construction activity and limited commercial activity in the City. In 2025, it is anticipated the City will see an additional \$600,000 a year for the Camas Transportation Benefit District to be used for street preservation. The City is projecting \$6.9 million in sales tax for 2025 and \$7.1 million for 2026. This forecast assumes flat growth due to higher prices and slow job growth.

The 2025-2026 Budget also assumes utility tax collections of \$863,000 for 2025 and \$900,000 for 2026.

Overall, the City's taxes are the primary source of funding at approximately 67%. Taxes are stable but can be recession sensitive.

## LICENSES AND PERMITS

Licenses and permits for the City include:

- Building Permits
- Business Licenses
- Franchise Fees
- Animal Licenses
- Other non-business licenses and permits

The City's licenses and permits, specifically building permits have increased dramatically beginning in 2013 and peaked in 2019. The permit revenue has grown from less than 3% of the General Fund revenue to 7%. This growth rate has helped to support general services of the City and to help with rebuilding service levels, it is a volatile revenue source which is not sustainable. It does translate into new construction value for property taxes but is one-time increase followed by 1% growth. It should be noted the City anticipates housing growth to continue to slow into 2025-2026 with a large commercial project adding building fees but will be exempt from property taxes.

## INTERGOVERNMENTAL REVENUE

Intergovernment revenue is collected from the federal government, Washington State and affiliated agencies and other local governments. It includes grants as well as state shared revenue. Some of the larger sources of revenue include:

- Public Utility District Privilege Tax
- Liquor Board Profits and Liquor Excise Tax

- Fire Insurance Premium Tax
- Criminal Justice revenue
- Grants including traffic safety, Department of Ecology litter pick up, and ballistic vests

These revenues are typically dependent upon economic conditions and population counts. When the economy improves there is more revenue to “share” and some of the formulas are based on our population counts. Given the current economic and political environment, the City is anticipating these revenues would hold steady at population levels and no new grant funding would be available.

## CHARGES FOR SERVICES

Fees for services are the second largest source of revenue after tax revenue. Revenues collected in this category include:

- Court fees
- Law Enforcement fees such as School Resource Officer
- Building fees such as inspection fees
- Planning fees including zoning and subdivision fees, plan check fees and shoreline fees
- Recreation fees such as recreation camps and lessons
- Engineering pass thru fees to developers
- Indirect charges for support services to other funds

These revenues are more stable in nature and have increased in recent years as the City rebalances how services are paid for. For example, certain services such as engineering time for a subdivision should be fully paid for by the user, in this case a developer. Other services such as recreational programming, the City subsidizes some of the service but user also pays a portion of the service. Likewise support services within the City such as payroll or technology services, are charged to the user within the City. As a result, the user is more equitably paying for services consumed.

The forecast for these revenues shows an increase in 2025-2026 with development related revenues improving modestly in 2025 and other revenues growing at a more modest growth rate with population and inflation increases in 2024-2026. As support services increased with salary and benefit inflation, the cost recovery of those cost begin in 2024. In addition, the 2025 Fee Schedule reflect a general inflation increase of 10% for most fees.

## FINES AND FORFEITURES

Fines and forfeitures are for the most part revenue collected by the Municipal Court as well as infractions penalties from the Police Department. Some of these revenues include:

- Traffic Infractions
- Electronic Home Monitoring
- Other Criminal Traffic
- Driving Under the Influence

- Parking Infractions
- Other Criminal Non-Traffic
- Public Defender Costs

These revenues are regulated by the courts and the local allocation is determined by the State. Of the court revenue collected, a large portion is allocated to the State, portion to Clark County, portion to Victim/Witness fund and the rest to the City. The proportionate amount of each of these fines and fees varies in allocation percentages. Other variables which determine the amount collected is the general economy, number of officers on staff, and the court.

This revenue has been declining in recent years and is currently less than 1% of the General Fund revenues. The forecast for these revenues is based on population growth but may continue to decline with changes in court fees forgiveness for indigent offenders.

## MISCELLANEOUS REVENUE

Miscellaneous Revenue can fluctuate year to year and largely consists of revenue which cannot be anticipated. Miscellaneous revenue can include:

- Investment interest
- Rentals for park facilities and housing
- Contributions from private contributors
- Private Grants
- Sales of City assets
- Forfeited or confiscated evidence

The City will budget for investment interest, rentals and known grants or contributions. The rest of the revenue is treated as windfall income. Therefore, the forecast is conservative with only a modest inflation increase.

## General Fund Expenditure Trends

The City's expenditures have grown with inflation for the most part. Payroll is 89% of the City's General Fund expenditures and with a status quo service delivery model this is to be expected. The exceptions were 2014, 2017, 2019, 2022 and 2023.

In 2014, the City approved a budget which incorporated:

- use of property tax banked capacity to be used for street preservation
- merged fire protection services with the City of Washougal
- invested in technology
- increased parks and cemetery maintenance with additional seasonal help
- filled vacant positions

In 2017, the City budget included:

- rolled forward unused street preservation budget from 2016
- began more targeted effort at preventative maintenance in parks and park facilities
- developing a City Strategic Plan
- conducting a City-wide Community Survey
- performing a salary study
- initiating union contract negotiations for all five unions
- procuring engineering professional services
- utilizing County services for weed control

In 2019, the City's budget included:

- additional five fire personnel paid partially by the City of Washougal
- new large capital equipment purchases
- hiring of new engineers
- reclasses and retirement payouts

In 2022, the City's budget included:

- the implementation of a city-wide enterprise resource planning system (ERP) contract for \$3.4 million over five years
- backfilling necessary positions with the ERP implementation, retirements, and long-term leave positions
- Police and Fire contracts approved with retro-payments

For the 2025-2026 Budget, the City anticipates expenditures will continue to grow with inflation and population requirements for service delivery of existing services. The forecast assumes the inflation forecast of approximately 2.4% for 2025 and 2.1% for 2026.

As with any forecast, this forecast will evolve over time but with the City's dynamic changes the forecast cycle may need to be revisited more often. A number of changes include the rate of housing construction, City infrastructure construction and associated operating costs, and union negotiations. It may change also as Council begins to implement a more priority-based budgeting approach and implements an updated City's Strategic Plan.



## Budget Summary

Fund	Projected Beginning Fund Balance	2025-2026 Revenues	2025-2026 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	12,978,708	74,108,611	78,719,291	8,368,028	(4,610,680)
City Street	2,705,464	11,113,065	11,498,913	2,319,616	(385,848)
Tree Fund	38,145	685	-	38,830	685
C/W Fire and EMS	1,194,349	36,176,978	35,394,669	1,976,658	782,309
Lodging Tax	88,210	78,637	100,000	66,847	(21,363)
Cemetery	131,635	601,423	590,545	142,513	10,878
Unlimited G.O. Bond Debt Service	-	-	-	-	-
Limited G.O. Bond Debt Service	-	8,578,630	8,578,630	-	-
Real Estate Excise Tax Capital	11,645,949	8,774,494	10,584,530	9,835,913	(1,810,036)
Park Impact Fee Capital	4,130,076	3,548,901	3,726,498	3,952,479	(177,597)
Transportation Impact Fee Capital	3,773,486	5,217,689	2,526,511	6,464,664	2,691,178
Fire Impact Fee	819,341	1,294,466	-	2,113,807	1,294,466
NW 38th Ave Phase 3 Const	1,021,286	7,775,200	7,775,200	1,021,286	-
Facilities Capital	1,850,092	4,311,130	5,250,570	910,652	(939,440)
Legacy Lands Project	21,947,000	885,711	8,947,087	13,885,624	(8,061,376)
SR500 and Everett Project	-	1,700,000	1,700,000	-	-
Storm Water Utility	1,553,434	7,619,048	8,086,149	1,086,333	(467,101)
City Solid Waste	3,699,437	7,488,275	7,326,700	3,861,012	161,575
Water-Sewer	26,582,967	62,567,309	61,955,400	27,194,876	611,909
Water-Sewer Capital Projects	-	27,081,198	27,081,198	-	-
2019 Water Construction Projects	6,397,755	526,336	6,575,524	348,567	(6,049,188)
Water-Sewer Capital Reserve	21,571,109	7,709,539	26,978,748	2,301,900	(19,269,209)
Water-Sewer Bond Reserve	1,856,640	147,642	-	2,004,282	147,642
Equipment Rental	2,906,244	5,574,933	6,979,375	1,501,802	(1,404,442)
IT Internal Service	-	990,000	990,000	-	-
Firefighter's Pension	982,200	37,482	194,402	825,281	(156,920)
Retiree Medical	11,456	345,130	361,707	(5,121)	(16,577)
LEOFF 1 Disability Board	335,189	382,051	592,583	124,657	(210,532)
<b>Total 2025-2026 Budget</b>	<b>\$ 128,220,172</b>	<b>\$ 284,634,563</b>	<b>\$ 322,514,229</b>	<b>\$ 90,340,506</b>	<b>\$ (37,879,667)</b>

## Summary of Revenues, Expenditures, and Fund Balance

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
<b>Estimated Beginning Fund Balance 1/1/2025</b>	\$ 12,978,708	\$ 4,157,803	\$ -	\$ 45,187,230	\$ 61,661,342	\$ 2,906,244	\$ 1,328,845	\$128,220,172
<b>Revenues</b>								
Taxes	50,160,988	7,633,142	-	4,658,768				62,452,898
Licenses and Permits	4,788,140	456,279						5,244,419
Intergovernmental	1,560,437	2,230,534		8,165,000	1,517,497			13,473,468
Charges for Services	15,928,857	16,272,283		9,817,728	59,755,407	4,983,179		106,757,454
Fines and Forfeitures	266,125	31,264						297,389
Miscellaneous Revenue	1,384,064	99,164		1,622,765	2,685,245	91,754	53,291	5,936,283
Non-Revenues	-			1,103,500	18,000,000			19,103,500
Transfers	20,000	21,248,122	8,578,630	8,139,830	31,181,198	1,490,000	711,372	71,369,152
<b>Total Revenue</b>	<b>\$ 74,108,611</b>	<b>\$ 47,970,788</b>	<b>\$ 8,578,630</b>	<b>\$ 33,507,591</b>	<b>\$113,139,347</b>	<b>\$ 6,564,933</b>	<b>\$ 764,663</b>	<b>\$284,634,563</b>
<b>Total Available Resources</b>								
<b>Total Available Resources</b>	<b>\$ 87,087,319</b>	<b>\$ 52,128,591</b>	<b>\$ 8,578,630</b>	<b>\$ 78,694,821</b>	<b>\$174,800,689</b>	<b>\$ 9,471,177</b>	<b>\$ 2,093,508</b>	<b>\$412,854,735</b>
<b>Expenditures</b>								
Salaries and Benefits	39,508,804	31,230,647			10,682,059	1,271,547	954,290	83,647,347
Supplies and Services	15,871,012	9,172,548		597,774	23,676,287	1,608,062	3,796	50,929,479
Intergovernmental	2,328,712	591,935			2,273,033	46,757		5,240,437
Capital	734,222	5,607,379		21,794,208	60,834,219	5,024,188		93,994,216
Debt Service			8,578,630		8,754,968			17,333,598
Transfers	20,276,541	981,618		18,118,414	31,783,153	18,821	190,605	71,369,152
<b>Total Expenditures</b>	<b>\$ 78,719,291</b>	<b>\$ 47,584,127</b>	<b>\$ 8,578,630</b>	<b>\$ 40,510,396</b>	<b>\$138,003,719</b>	<b>\$ 7,969,375</b>	<b>\$ 1,148,691</b>	<b>\$322,514,229</b>
<b>Estimated Ending Fund Balance</b>								
<b>Estimated Ending Fund Balance</b>	<b>\$ 8,368,028</b>	<b>\$ 4,544,464</b>	<b>\$ -</b>	<b>\$ 38,184,425</b>	<b>\$ 36,796,970</b>	<b>\$ 1,501,802</b>	<b>\$ 944,817</b>	<b>\$ 90,340,506</b>
<b>Total Expenditures and Reserve Balance</b>								
<b>Total Expenditures and Reserve Balance</b>	<b>\$ 87,087,319</b>	<b>\$ 52,128,591</b>	<b>\$ 8,578,630</b>	<b>\$ 78,694,821</b>	<b>\$174,800,689</b>	<b>\$ 9,471,177</b>	<b>\$ 2,093,508</b>	<b>\$412,854,735</b>

## Budgeted Revenue Summary

Fund/Dept Revenue Source	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>General Fund</b>				
Taxes	22,100,884	23,121,908	24,714,434	25,446,554
Licenses/Permits	1,199,338	1,639,269	2,243,879	2,544,261 Incr. in Bus Lic. from \$10 to \$50/commercial permits
Intergovernmental	776,157	890,668	775,326	785,111 Grant activity increase in 2024
Charges for Services	6,192,970	6,856,519	7,742,893	8,185,964 Increase in Fees of 10% and Indirect Costs increases
Fines/Forfeiture	179,523	129,445	131,176	134,949 Court related revenue stabilized
Misc. Revenue	536,634	928,672	686,855	697,209 Higher interest rates, Opioid funding
Transfer from other funds	2,816,986	3,110,512	10,000	10,000 ARPA funding ended, Lodging Tax for Hometown Holidays
<b>Total General Fund</b>	<b>\$33,802,492</b>	<b>\$36,676,993</b>	<b>\$36,304,563</b>	<b>\$37,804,048</b>
<b>Special Revenue Funds</b>				
<b>Street Fund</b>				
Charges for Services	-	-	570,000	587,100 Transportation Benefit District Licenses Fees \$20
Intergovernmental	539,950	856,104	510,658	517,296 Fed grant 2024, loss of portion of gas tax
Misc. Revenue	1,686	10,170	11,373	11,581 Interest revenue
Transfer from other funds	3,575,890	4,522,139	5,364,009	3,541,048 Preservation, Bond funds, TIF funding & GF Subsidy
<b>Total Street Fund</b>	<b>\$4,117,526</b>	<b>\$5,388,413</b>	<b>\$6,456,040</b>	<b>\$4,657,025</b>
<b>Tree Fund</b>				
Misc. Revenue	154	22,301	328	357 Interest earnings and settlement
<b>Total Tree Fund</b>	<b>\$154</b>	<b>\$22,301</b>	<b>\$328</b>	<b>\$357</b>
<b>C/W Fire and EMS Fund</b>				
Taxes	2,539,729	2,612,539	3,719,074	3,839,335 Slower residential growth w/ higher commercial 2024
Licenses/Permits	91,861	132,068	212,767	243,512 Residential construction slows
Intergovernmental	550,554	601,290	601,290	601,290 GEMT
Charges for Services	7,573,649	7,253,227	7,551,257	7,368,919 Washougal's share adjustment
Fines/Forfeiture	17,595	15,332	15,531	15,733 Post COVID-19
Misc. Revenue	60,169	40,634	32,318	32,887 Private contribution 2021
Fund Transfer In	7,041,388	6,819,574	6,045,701	5,897,364 Camas transfers from ARPA, REET, FIF
<b>Total CWFD Fund</b>	<b>\$17,874,945</b>	<b>\$17,474,664</b>	<b>\$18,177,938</b>	<b>\$17,999,040</b>
<b>Lodging Tax Fund</b>				
Taxes	35,584	35,742	36,814	37,919 Hotel and Vacation rentals
Misc. Revenue	845	1,867	1,923	1,981 Increase in interest earnings with growth of fund bal.
<b>Total Lodging Tax Fund</b>	<b>\$36,429</b>	<b>\$37,609</b>	<b>\$38,737</b>	<b>\$39,900</b>
<b>Cemetery Fund</b>				
Charges for Services	70,544	94,287	96,874	98,133 Trends and fee increases
Misc. Revenue	1,861	3,114	3,176	3,240 Higher interest rates
Fund Transfer In	201,441	200,000	200,000	200,000 Transfer from General Fund
<b>Total Cemetery Fund</b>	<b>\$273,846</b>	<b>\$297,401</b>	<b>\$300,050</b>	<b>\$301,373</b>
<b>Debt Funds</b>				
<b>Unlimited GO Debt Service Fund</b>				
Taxes	-	-	-	-
<b>Total ULTGO Debt Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Fund/Dept Revenue Source	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>Debt Funds</b>				
<b>Limited Debt Service Fund</b>				
Fund Transfer In	3,914,632	4,288,295	4,284,279	4,294,351 Based on DS schedules
<b>Total Debt Service Fund</b>	<b>\$3,914,632</b>	<b>\$4,288,295</b>	<b>\$4,284,279</b>	<b>\$4,294,351</b>
<b>Capital Fund</b>				
<b>Real Estate Excise Tax Fund</b>				
Taxes	1,818,296	2,204,766	2,284,578	2,374,190 Improving real estate market in 2024
Intergovernmental	190,137	23,828	240,000	- RCO Grant for Crown Park
Misc. Revenue	146,806	239,626	244,419	249,307 Higher interest rates
Fund Transfer In	19,910	591,500	3,382,000	- Transfer of bond proceeds for Crown Park
<b>Total REET Fund</b>	<b>\$2,175,149</b>	<b>\$3,059,720</b>	<b>\$6,150,997</b>	<b>\$2,623,497</b>
<b>Park Impact Fee Fund</b>				
Charges for Services	375,981	1,195,669	1,578,403	1,806,482 Increase in Park Impact Fees and permit activity
Misc. Revenue	43,754	79,604	81,196	82,820 Higher interest rates
<b>Total PIF Fund</b>	<b>\$419,735</b>	<b>\$1,275,273</b>	<b>\$1,659,599</b>	<b>\$1,889,302</b>
<b>Transportation Impact Fee Fund</b>				
Charges for Services	1,288,225	1,829,046	2,414,524	2,763,422 Increase in permit activity
Misc. Revenue	31,650	19,205	19,665	20,078 Interest earnings based on changes in fund bal
<b>Total TIF Fund</b>	<b>\$1,319,875</b>	<b>\$1,848,251</b>	<b>\$2,434,189</b>	<b>\$2,783,500</b>
<b>Fire Impact Fee Fund</b>				
Charges for Services	291,780	443,277	585,170	669,727 Increase in permit activity
Misc. Revenue	14,761	19,205	19,589	19,980 Higher interest rates
<b>Total FIF Fund</b>	<b>\$306,541</b>	<b>\$462,482</b>	<b>\$604,759</b>	<b>\$689,707</b>
<b>NW 38th Ave Phase 3 Construction</b>				
Intergovernmental	69,784	626,785	7,450,000	State Grant
Fund Transfer In	6,492	56,999	325,200	- Transfer of bond proceeds
<b>Total 38th Ave Fund</b>	<b>\$76,276</b>	<b>\$683,784</b>	<b>\$7,775,200</b>	<b>\$-</b>
<b>SR 500 and Everett</b>				
Intergovernmental			475,000	State Grant
Misc. Revenue				
Debt Proceeds			303,500	800,000 Debt Proceeds
Fund Transfer in			121,500	Transfer from Streets
<b>Total SR 500 &amp; Everett Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$900,000</b>	<b>\$800,000</b>
<b>Facilities Capital Fund</b>				
Fund Transfer In	28,250	730,000		State Grant for Library
Non-Revenues	130,655	1,471,510	4,311,130	Transfers from REET and Bond Proceeds
<b>Total Facilities Capital Fund</b>	<b>\$130,655</b>	<b>\$2,201,510</b>	<b>\$4,311,130</b>	<b>\$-</b>
<b>Legacy Lands Project Fund</b>				
Intergovernmental	-	1,250,000	-	Conservation Futures Funds
Non-Revenues	15,116,108			2023 LTGO Bond Issue
Misc. Revenue	437,111	771,862	590,474	295,237 Interest earnings based on changes in fund bal
<b>Total Legacy Lands Fund</b>	<b>\$15,553,219</b>	<b>\$2,021,862</b>	<b>\$590,474</b>	<b>\$295,237</b>

Fund/Dept Revenue Source	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>Enterprise Funds</b>				
<b>Storm Water Fund</b>				
Intergovernmental	78,397	334,000	1,517,497	- State Grants
Charges for Services	2,089,701	2,410,985	2,772,042	3,187,169 Rate Model increase 13.5% and increase in Pop.
Misc. Revenue	23,417	20,549	20,960	21,380 Status quo interest earnings
Transfer from other funds	36,500	10,763	100,000	- Transfer in from Sewer
<b>Total Storm Fund</b>	<b>\$2,228,015</b>	<b>\$2,776,297</b>	<b>\$4,410,499</b>	<b>\$3,208,549</b>
<b>Solid Waste Fund</b>				
Charges for Services	3,290,014	3,480,526	3,613,917	3,752,421 Rate Increase 2.5% + Population
Misc. Revenue	37,828	59,181	60,365	61,572 Higher interest rates
Transfer from other funds	106,122	33,787	-	- ARPA funding
<b>Total Solid Waste Fund</b>	<b>\$3,327,842</b>	<b>\$3,573,494</b>	<b>\$3,674,282</b>	<b>\$3,813,993</b>
<b>Water/Sewer Fund</b>				
Charges for Services	17,083,406	18,271,864	19,239,679	20,261,811 Water 6% annual incr. & Sewer 3.25% annual incr.
Misc. Revenue	368,000	1,383,798	527,683	538,136 Accounting changes with facilities, interest higher
Non-Revenues	5,832,324	38,741	-	Timber sale
Transfer from other funds	1,187,697	66,907	11,000,000	11,000,000 Service Dev Charges for repair and replcmt projects
<b>Total Water/Sewer Fund</b>	<b>\$24,471,427</b>	<b>\$19,761,310</b>	<b>\$30,767,362</b>	<b>\$31,799,947</b>
<b>Water/Sewer Construction Fund</b>				
Misc. Revenue	4,262	-	-	-
Non-Revenues	-	-	18,000,000	2025 Revenue Bonds
Transfer from other funds	217,761	807,703	8,706,198	375,000 SDC Contributions & Rates
<b>Total W/S Capital Fund</b>	<b>\$222,023</b>	<b>\$807,703</b>	<b>\$26,706,198</b>	<b>\$375,000</b>
<b>2019 Water Projects Constr Fund</b>				
Misc. Revenue	311,851	338,414	348,567	177,769 2019 Revenue Bonds sched to be spent in biennium
Transfer from other funds	5,527	-	-	-
<b>Total 2019 Water Projects</b>	<b>\$317,378</b>	<b>\$338,414</b>	<b>\$348,567</b>	<b>\$177,769</b>
<b>Water/Sewer Capital Reserve Fund</b>				
Charges for Services	2,687,948	3,313,582	3,412,989	3,515,379 Service Developmt Charges tied to construction
Misc. Revenue	172,857	373,605	384,813	396,358 Status quo interest earnings
<b>Total W/S Cap. Fund</b>	<b>\$2,860,805</b>	<b>\$3,687,187</b>	<b>\$3,797,802</b>	<b>\$3,911,737</b>
<b>Water/Sewer Bond Reserve Fund</b>				
Misc. Revenue	65,115	71,657	73,090	74,552 Higher interest rates
<b>Total W/S Bond Res. Fund</b>	<b>\$65,115</b>	<b>\$71,657</b>	<b>\$73,090</b>	<b>\$74,552</b>
<b>Internal Support Funds</b>				
<b>Equipment Rental Fund</b>				
Charges for Services	2,319,074	2,383,270	2,454,768	2,528,411 Updated ERR model
Misc. Revenue	38,369	239,441	45,199	46,555 Status quo interest earnings
Fund Transfers In	-	-	500,000	-
<b>Total ER&amp;R Fund</b>	<b>\$2,357,443</b>	<b>\$2,622,711</b>	<b>\$2,999,967</b>	<b>\$2,574,966</b>
<b>IT Rental Fund</b>				
Fund Transfer In	-	-	990,000	-
<b>Total IT R&amp;R Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$990,000</b>	<b>\$-</b>

Fund/Dept Revenue Source	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>Reserve Funds</b>				
<b>Firefighter's Pension Fund</b>				
Misc. Revenue	10,772	19,018	18,464	19,018 Higher interest rates
<b>Total FF's Pension Fund</b>	<b>\$10,772</b>	<b>\$19,018</b>	<b>\$18,464</b>	<b>\$19,018</b>
<b>Retiree Medical Fund</b>				
Misc. Revenue	397	282	274	282 Status quo interest earnings
Fund Transfer In	156,162	160,847	169,943	174,631 Increasing participants
<b>Total Retiree Medical Fund</b>	<b>\$156,559</b>	<b>\$161,129</b>	<b>\$170,217</b>	<b>\$174,913</b>
<b>LEOFF 1 Disability Board</b>				
Misc. Revenue	5,126	7,739	7,514	7,739 Higher interest rates
Transfer from other funds	171,548	176,694	181,493	185,305 Higher medical costs
<b>Total LEOFF 1 Disability Fund</b>	<b>\$176,674</b>	<b>\$184,433</b>	<b>\$189,007</b>	<b>\$193,044</b>

## Budgeted Expenditures Summary

Fund/Dept Expenditure Type	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>General Fund</b>				
Salaries and Benefits	16,972,251	16,913,664	19,217,661	20,291,143 Filled vacant positions, 3 new positions
Supplies and Services	5,730,377	8,245,733	8,089,946	7,781,066 ERP system completed in 2025
Intergovernmental	832,172	1,007,479	1,152,257	1,176,455 Increases from Clark Co. and State
Capital	407,567	1,306,408	584,231	149,991 Capital moved back into Capital Funds and RR funds
Transfers to other funds	9,426,302	10,404,895	10,437,807	9,838,734 Reduction due to TBD fees
<b>Total General Fund</b>	<b>\$33,368,669</b>	<b>\$37,878,179</b>	<b>\$39,481,902</b>	<b>\$39,237,389</b>
<b>Special Revenue Funds</b>				
<b>Street Fund</b>				
Salaries and Benefits		896,984	972,008	991,433 Positions filled, seasonals
Supplies and Services	1,777,531	1,843,961	1,798,454	1,846,638 ERP complete, status quo
Intergovernmental	68,078	22,063	42,571	43,465 Striping Program
Capital	1,363,185	339,906	4,168,721	1,028,048 Preservation Prog partially funded by TBD
Transfers to other funds	209,007	78,483	412,241	195,334 Debt Service, Retiree Medical
<b>Total Street Fund</b>	<b>\$4,300,531</b>	<b>\$3,181,397</b>	<b>\$7,393,995</b>	<b>\$4,104,918</b>
<b>Transportation Benefit District</b>				
Transfers to other funds				
<b>Total TBD Fund</b>				
<b>Tree Fund</b>				
Supplies and Services				
<b>Total Tree Fund</b>				
<b>C/W Fire and EMS Fund</b>				
Salaries and Benefits	13,121,978	13,861,448	14,344,111	14,630,993
Supplies and Services	2,286,186	2,731,343	2,590,035	2,558,978
Intergovernmental	172,216	244,454	250,321	255,578 CRESA rates
Capital	1,195,100	1,326,187	260,610	150,000 Ambulance and Engines
Transfer to other funds	91,329	44,015	310,426	43,617
<b>Total CWFD Fund</b>	<b>\$16,866,809</b>	<b>\$18,207,447</b>	<b>\$17,755,503</b>	<b>\$17,639,166</b>
<b>Lodging Tax Fund</b>				
Supplies and Services	18,437	30,000	40,000	40,000 Funding available from short-term rentals
Transfer to other funds		10,000	10,000	10,000
<b>Total Lodging Tax Fund</b>	<b>\$18,437</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Cemetery Fund</b>				
Salaries and Benefits	131,920	146,553	144,609	147,493 Status quo
Supplies and Services	121,657	121,754	147,330	151,113 Status quo
Capital	102,778	61,376	-	
<b>Total Cemetery Fund</b>	<b>\$356,355</b>	<b>\$329,683</b>	<b>\$291,939</b>	<b>\$298,606</b>

Fund/Dept Expenditure Type	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>Debt Fund</b>				
<b>Limited GO Debt Service Fund</b>				
Principal	2,133,947	2,218,115	2,301,740	2,406,997
Interest	1,780,685	2,173,818	1,982,539	1,887,354
<b>Total ULTGO Debt Srv Fund</b>	<b>\$3,914,632</b>	<b>\$4,391,933</b>	<b>\$4,284,279</b>	<b>\$4,294,351</b>
<b>Capital Fund</b>				
<b>Real Estate Excise Tax Fund</b>				
Supplies and Services	249,276	288,849	295,781	301,993
Capital	960,780	2,918,580	5,534,681	650,000
Transfers to other funds	1,466,147	2,602,759	1,926,261	1,875,814
<b>Total REET Fund</b>	<b>\$2,676,203</b>	<b>\$5,810,188</b>	<b>\$7,756,723</b>	<b>\$2,827,807</b>
<b>Park Impact Fee Fund</b>				
Capital	8,368	2,361	50,000	450,000
Transfers to other funds	1,092,542	1,089,786	2,061,779	1,164,719 Lacamas Lodge and North Shore Debt Service
<b>Total PIF Fund</b>	<b>\$1,100,910</b>	<b>\$1,092,147</b>	<b>\$2,111,779</b>	<b>\$1,614,719</b>
<b>Transportation Impact Fee Fund</b>				
Transfers to other funds	1,146,982	1,157,816	1,481,428	1,045,083 Debt Svc for Transportation, Lake/Sierra Intersection
<b>Total TIF Fund</b>	<b>\$1,146,982</b>	<b>\$1,157,816</b>	<b>\$1,481,428</b>	<b>\$1,045,083</b>
<b>Fire Impact Fee Fund</b>				
Transfers to other funds		-	360,000	870,927 Payment for Fire Apparatus and eqpmt
<b>Total FIF Fund</b>		<b>\$-</b>	<b>\$360,000</b>	<b>\$870,927</b>
<b>38th Ave Constr. Fund</b>				
Capital	185,208	73,045	7,775,200	- Construction of Phase 3 of 38th Ave.
<b>Total 38th Ave Fund</b>	<b>\$185,208</b>	<b>\$73,045</b>	<b>\$7,775,200</b>	<b>\$-</b>
<b>SR 500 and Everett Fund</b>				
Capital			900,000	800,000 Design work for SR 500/Everett
Transfers to other funds				
<b>Total Facilities Capital Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$900,000</b>	<b>\$800,000</b>
<b>Facilities Capital Fund</b>				
Debt	750			
Capital	1,643,152	2,046,510	5,150,570	100,000 Facilities Assessment Priority Projects
Transfers to other funds		155,000		
<b>Total Facilities Capital Fund</b>	<b>\$1,643,902</b>	<b>\$2,201,510</b>	<b>\$5,150,570</b>	<b>\$100,000</b>
<b>Legacy Lands Project Fund</b>				
Debt	1,573	339,353	383,757	Legacy Lands Master Plan
Capital	91,862			
Transfers to other funds		2,389,402	8,563,330	
<b>Total Legacy Lands Fund</b>	<b>\$93,435</b>	<b>\$2,728,755</b>	<b>\$8,947,087</b>	



Fund/Dept Expenditure Type	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>Enterprise Funds</b>				
<b>Storm Water Fund</b>				
Salaries and Benefits	960,664	927,805	963,865	983,142
Supplies and Services	1,404,680	1,160,596	1,438,079	1,472,391
Intergovernmental	67,703	87,094	110,364	112,681
Capital	325,000	180,415	2,602,497	175,000
Debt Service Payments	24,181	23,058	56,250	56,530
Transfers to other funds	-		115,350	
<b>Total Storm Water Fund</b>	<b>\$2,782,228</b>	<b>\$2,378,968</b>	<b>\$5,286,405</b>	<b>\$2,799,744</b>
<b>Solid Waste Fund</b>				
Salaries and Benefits	700,085	661,694	678,175	705,572
Supplies and Services	2,548,652	2,627,815	2,704,422	2,790,815
Capital	400,525	5,000		
Intergovernmental	138,204	164,239	168,181	171,713
Transfers to other funds			107,822	
<b>Total Solid Waste Fund</b>	<b>\$3,787,466</b>	<b>\$3,458,748</b>	<b>\$3,658,600</b>	<b>\$3,668,100</b>
<b>Water/Sewer Fund</b>				
Salaries and Benefits	3,387,859	3,498,053	3,630,933	3,720,372
Supplies and Services	6,399,225	6,574,776	7,487,561	7,783,019
Intergovernmental	781,716	820,568	844,037	866,057
Capital	832,377	3,415,531	12,250,000	12,150,000
Debt Service Payments	1,464,776	2,464,099	4,322,375	4,319,813
Transfers to other funds	235,084	737,165	4,373,128	208,105
<b>Total Water/Sewer Fund</b>	<b>\$13,101,037</b>	<b>\$17,510,192</b>	<b>\$32,908,034</b>	<b>\$29,047,366</b>
<b>W/S Capital Projects Fund</b>				
Capital	651,172	871,599	17,706,198	9,375,000
<b>Total W/S Capital Projects</b>	<b>\$651,172</b>	<b>\$871,599</b>	<b>\$17,706,198</b>	<b>\$9,375,000</b>
<b>2019 Water Construction Projects</b>				
Capital	336,536	480,455	6,575,524	-
<b>Total 2019 Water Projects</b>	<b>\$336,536</b>	<b>\$480,455</b>	<b>\$6,575,524</b>	<b>\$-</b>
<b>Water/Sewer Capital Reserve Fund</b>				
Transfers to other funds	970,432	776,846	15,778,748	11,200,000
<b>Total W/S Cap. Fund</b>	<b>\$970,432</b>	<b>\$776,846</b>	<b>\$15,778,748</b>	<b>\$11,200,000</b>
<b>Water/Sewer Bond Reserve Fund</b>				
Transfers to other funds	-	-	-	-
<b>Total W/S Bond Res. Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

Fund/Dept Expenditure Type	2023 Actual	2024 Projected	2025 Budget	2026 Notes Budget
<b>Internal Support Funds</b>				
<b>Equipment Rental Fund</b>				
Salaries and Benefits	641,159	602,488	629,479	642,068 Mechanic FTE
Supplies and Services	728,392	836,033	790,766	817,296 Improvements, Technology and Equipment
Intergovernmental	-	22,560	23,101	23,656
Capital	804,622	581,198	2,549,188	1,485,000 Replacement Schedule
Transfers to other funds			18,821	
<b>Total ER&amp;R Fund</b>	<b>\$2,174,173</b>	<b>\$2,042,279</b>	<b>\$4,011,355</b>	<b>\$2,968,020</b>
<b>Technology Rental Fund</b>				
Capital	-	-	990,000	-
<b>Total Tech R&amp;R Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$990,000</b>	<b>\$-</b>
<b>Reserve Funds</b>				
<b>Firefighter's Pension Fund</b>				
Professional Services	-	3,500	-	3,796
Transfers to other funds	88,719	92,102	94,312	96,293
<b>Total FF Pension Fund</b>	<b>\$88,719</b>	<b>\$95,602</b>	<b>\$94,312</b>	<b>\$100,089</b>
<b>Retiree Medical Benefits Fund</b>				
Salary and Benefits	155,122	174,866	179,063	182,644
<b>Total Retiree Medical Fund</b>	<b>\$155,122</b>	<b>\$174,866</b>	<b>\$179,063</b>	<b>\$182,644</b>
<b>LEOFF 1 Disability Board</b>				
Salary and Benefits	212,911	310,308	293,358	299,225
<b>Total LEOFF 1 Disability Fund</b>	<b>\$212,911</b>	<b>\$310,308</b>	<b>\$293,358</b>	<b>\$299,225</b>



# Section III: Budgets by Fund

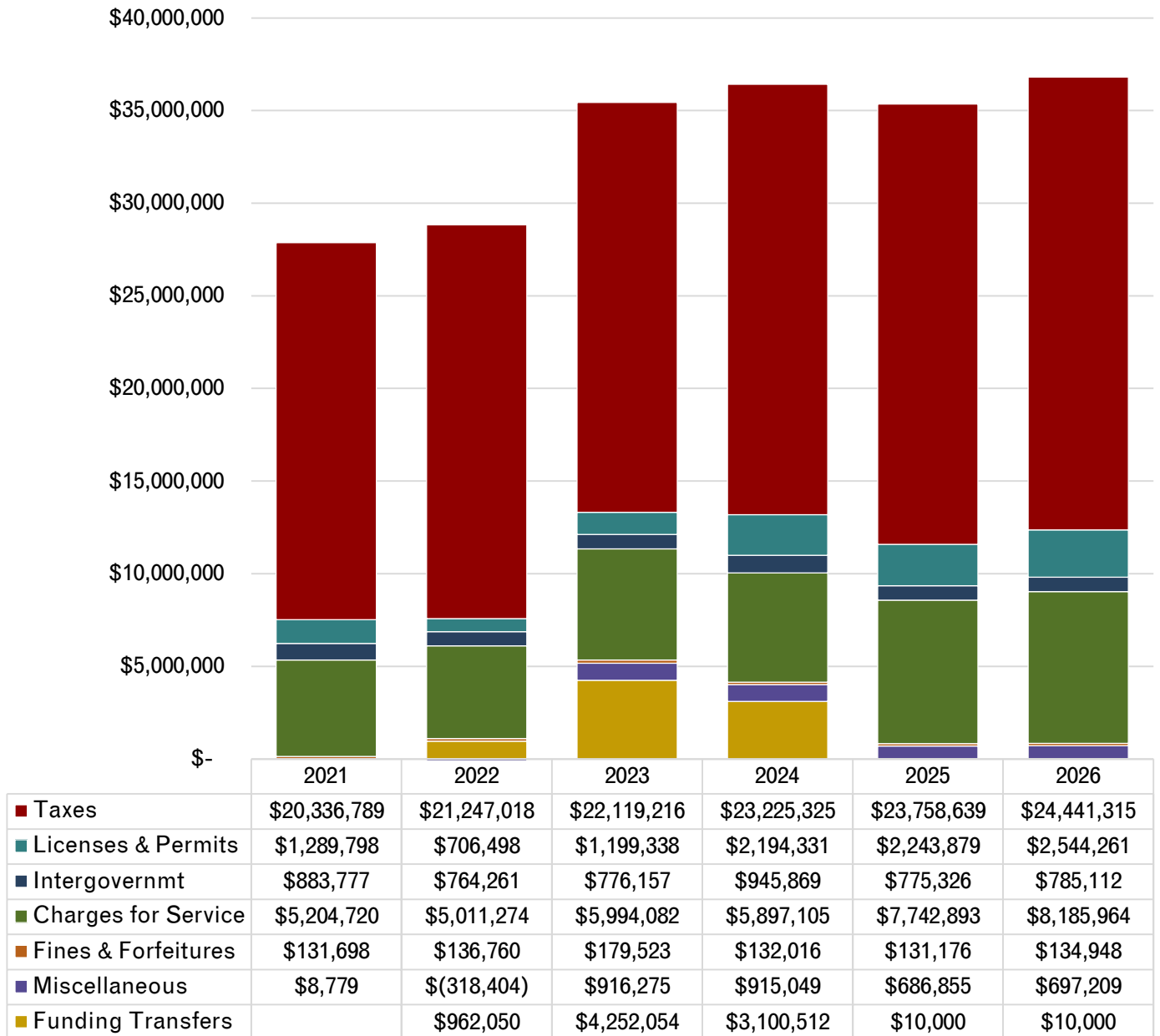


General Fund . . . .	61
Special Revenue Funds . . . .	147
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Fiduciary Funds . . . .	237

# General Fund Summary

The purpose of the General Fund is to provide for traditional government programs such as: Police, Fire, Public Works, Community Development, and General Administration. The primary source of funding for these general services are taxes such as property taxes and sales taxes, and fees for service, the combination of which account for over 92% of the General Fund revenue.

General Fund	2025	2026
Beginning Balance	\$ 12,978,708	\$ 9,801,369
Revenues	\$ 36,304,563	\$ 37,804,048
Expenditures	\$ 39,481,902	\$ 39,237,389
Ending Balance	\$ 9,801,369	\$ 8,368,028



## Revenue Outlook

The General Fund is primarily supported by taxes, with approximately two-thirds of the revenue from this source. 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 base which offsets the lower sales tax and low utility taxes.

Licenses and permits consist primarily of building permits and business licenses as set by to the City's fee schedule. The City reviews permit and license fees and modifies the charges, when necessary, to collect sufficient revenue to provide the needed services. Building permits may only be used for Community Development department to recover full costs of the Building program. Business licenses are collected by the State of Washington on behalf of the City. Council increased business licenses from \$10 annually to \$50 with the 2025-2026 Budget.

Intergovernmental funding from the Federal and State governments is to remain flat to lower. This funding is primarily state shared revenue and Public Utility District privilege taxes which is allocated by Clark County.

Charges for Fees is slowly becoming the “fourth leg” of the revenue stool joining property tax, sales tax and utility taxes. The City will be increasingly evaluating cost recovery measures for programming outside of core services which are funded by taxes. Moderate population growth impacts charges for services but sometimes does not cover the cost for service. As the City's population grows general fees, and law and justice fees may not increase proportionately.

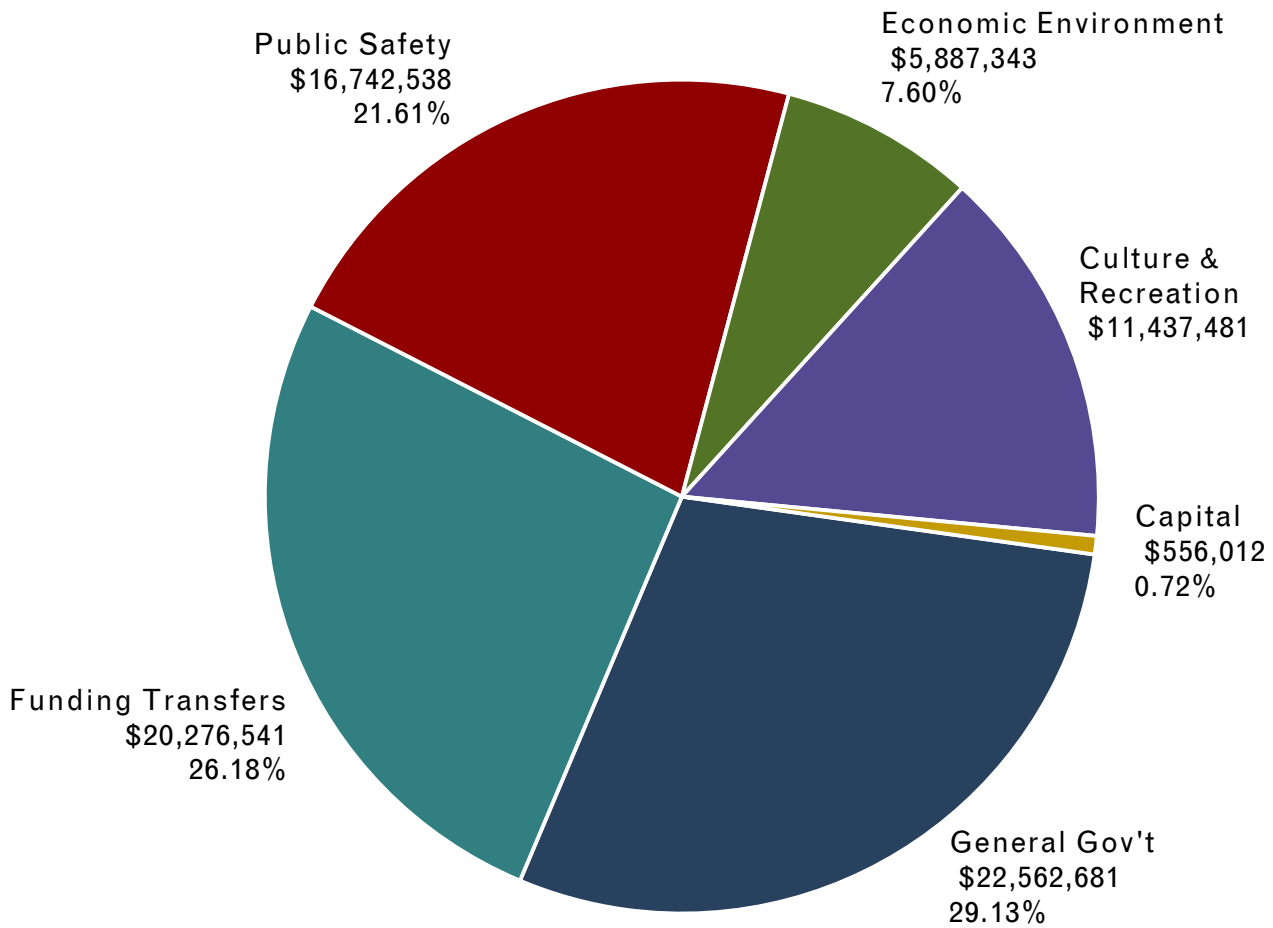
Interest revenue is expected to increase moderately over the biennium due to higher interest rates. The City anticipates fund balance reserves should allow for this increase.

Overall, the General fund revenues are anticipated to be somewhat status quo into the biennium due to a slowing of the real estate market. The projected revenue model is conservative given the recent economic events. The challenge is the status quo revenue with inflationary expenses.

## Supported Functions

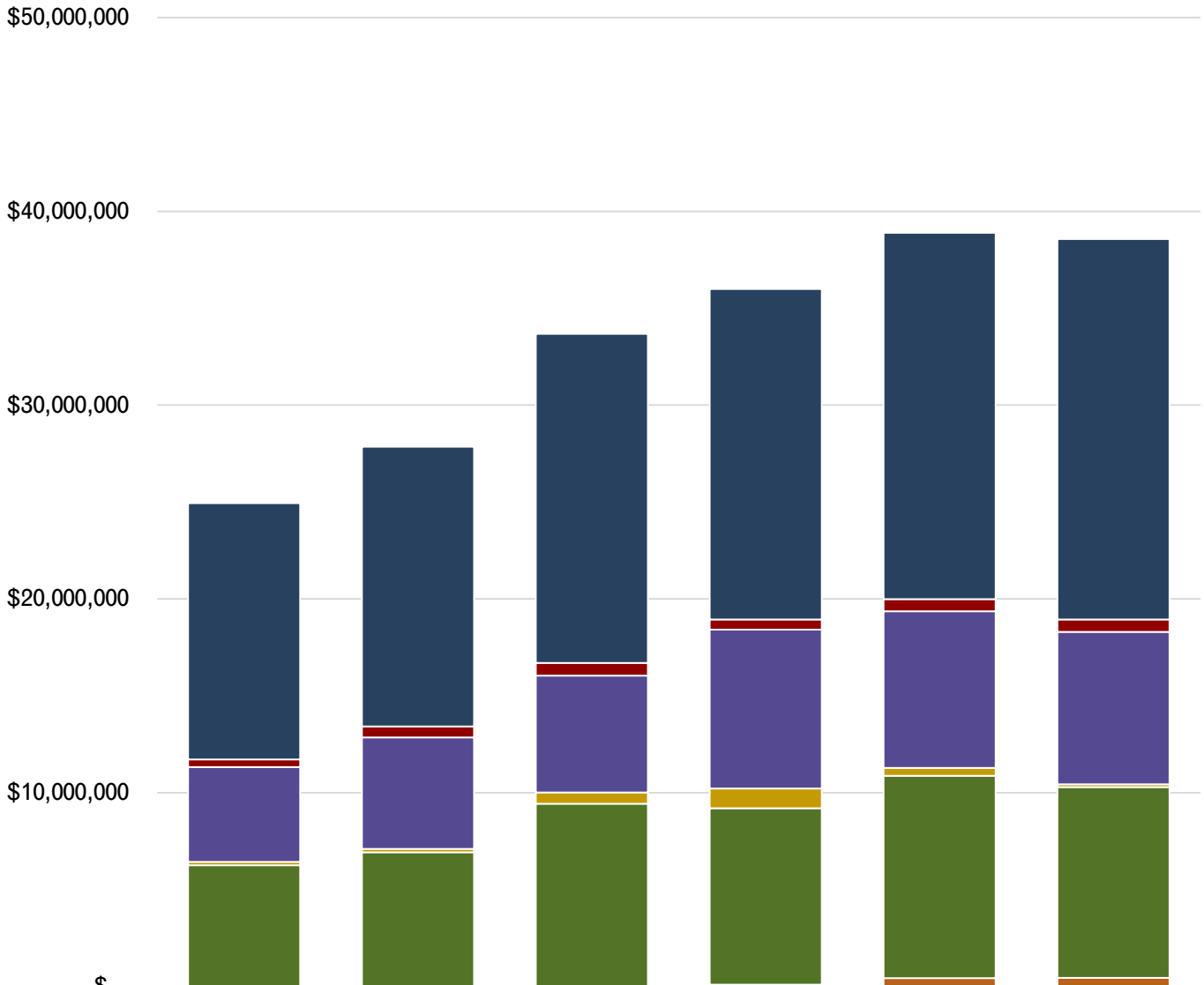
The General Fund supports the broadest scope of City functions of all the City funds, with the largest by total being Public Safety, which includes not just Police and Municipal Court within the General Fund, but also funding transfers out to the Fire & EMS Fund. Funding transfers out also support Physical Environment in the Cemetery Fund and Transportation in the Streets Fund.

Other supported functions within the fund include Economic Environment for Community Development's planning and permitting activity; Culture & Recreation; and General Government services including the Executive, Finance, and Administrative Services Departments.



## General Fund Expenditures

The largest expenditures paid by the General Fund are salaries and benefits which are about 50% of the General Fund budget. Services cover almost a quarter of the budget, which include activities such as utilities, advertising, communication, and building maintenance. The largest remaining portion is for funding transfers to other funds to support programs such as fire protection and streets maintenance.



	2021	2022	2023	2024	2025	2026
■ Staffing	\$13,213,868	\$14,432,534	\$16,972,251	\$17,053,457	\$18,905,322	\$19,628,807
■ Supplies	\$396,000	\$570,388	\$664,179	\$519,629	\$626,336	\$639,925
■ Services	\$4,892,151	\$5,749,835	\$6,026,837	\$8,203,980	\$8,073,669	\$7,869,671
■ Capital	\$174,451	\$177,833	\$577,843	\$1,014,261	\$406,021	\$149,991
■ Transfers	\$6,260,073	\$6,925,613	\$9,426,302	\$9,109,091	\$10,437,807	\$9,838,734
■ Taxes	\$-	\$-	\$6,352	\$94,317	\$438,551	\$447,761



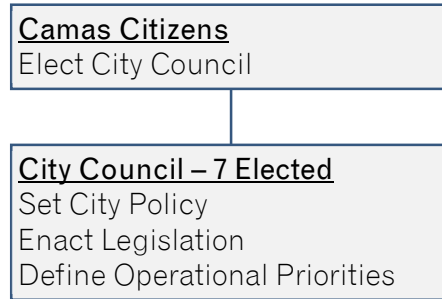
## General Fund: Legislative – City Council

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### Purpose

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

### Organizational Chart and Functions



\*Staff that assist with legislative process are reflected in the Administrative Services organization chart but are partially budgeted in Legislative.

### Key Accomplishments in 2023 – 2024

- Continued fiduciary oversight of the City's assets, resources, and budget
- Addressed alternative revenues sources for the City's General Fund by continuing the 2% utility tax into the biennium, providing an opportunity for the voters to approve an additional 4% utility tax for enhance Police services, and authorize a Transportation Benefit District to collect 0.1% sales tax and \$20 vehicle registration fee for the purpose of maintaining street preservation.
- Approved a ballot measure for the voters to consider a formation of a Regional Fire Authority with the City of Washougal to replace city fire protection services. The ballot would also set the tax levy for the RFA at \$1.05 per \$1,000 of assessed value.
- Approved a successful ballot measure to build a replacement fire station headquarters in downtown Camas with funding not to exceed \$26 million in voter approved bonds

## Goals and New Initiatives in 2025 – 2026

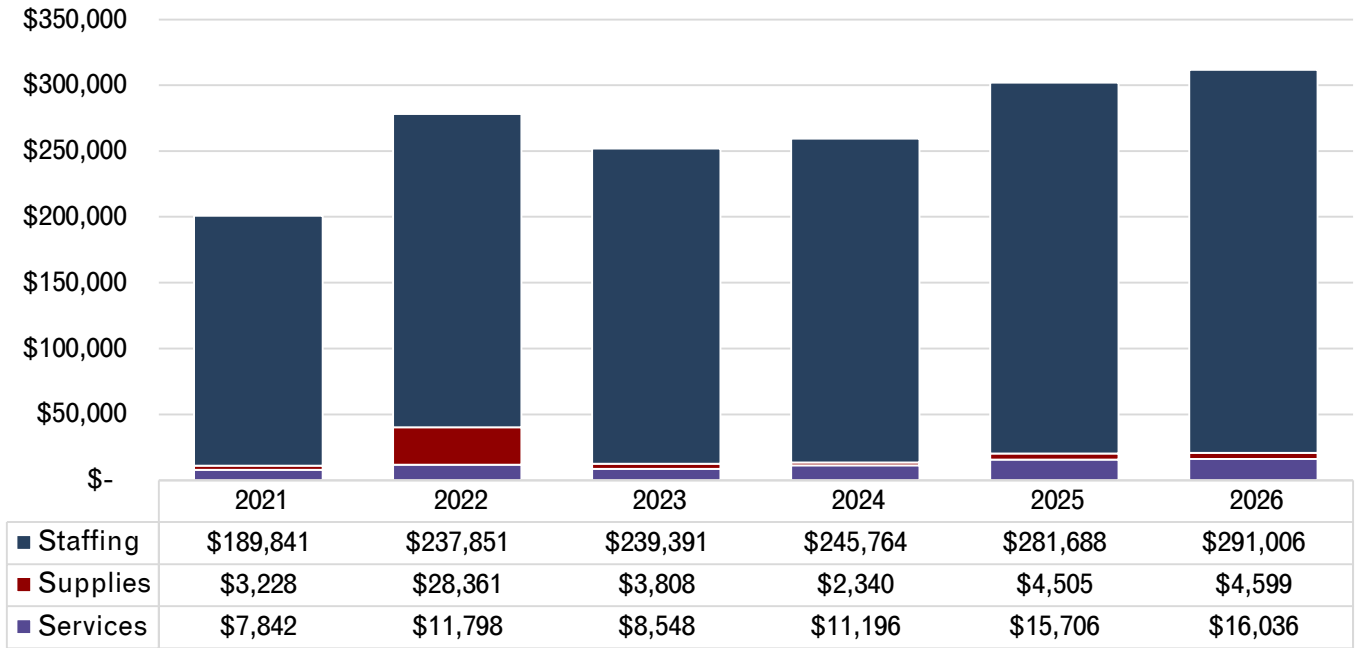
- Completion of an updated Strategic Plan for the City to be approved in April 2025
- Consider and approve the City's new Comprehensive Plan
- Transition the Camas/Washougal Fire Department to a Camas Washougal Regional Fire Authority with the approval of the voters in April 2025
- Consider potential bond issues for water and sewer projects and transportation needs

## Future Challenges

Issue	Plan for Resolution
New Council member to replace Council member Carter	Interview and select a community member to fill an interim position on Council
Address Police funding with the defeat of the February 2025 ballot measure	Consider staff options during future budget discussions
Competing priorities for City resources	Use the new Strategic Plan to guide priority-based budget decisions
With an affirmative voter response to the Regional Fire Authority vote in April 2025, assist the City in the transition of resources, liabilities, and responsibilities	Continue to work with City staff and the Joint Policy Advisory Board to implement legal changes.

## Budget Overview and Changes

With the implementation of the Human Resources Management phase of the ERP implementation project in 2024, some staff allocations were adjusted, which impacted the Legislative budget. This change was budget neutral to the City as a whole.

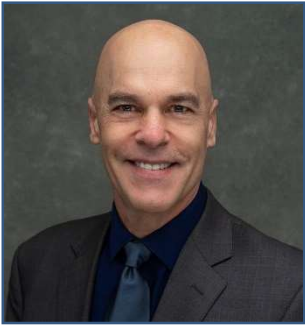


## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	155,258	199,790	200,995	201,391	222,567	227,019
Intern Salaries	1,315	-	102	490	5,857	5,974
Overtime	-	-	1,383	3,835	500	500
<b>Legislative Salaries</b>	<b>\$ 156,573</b>	<b>\$ 199,790</b>	<b>\$ 202,481</b>	<b>\$ 205,716</b>	<b>\$ 228,925</b>	<b>\$ 233,493</b>
Benefits	33,145	38,061	36,901	40,017	50,922	55,505
Intern Benefits	123	-	9	31	1,841	2,007
<b>Legislative Benefits</b>	<b>\$ 33,268</b>	<b>\$ 38,061</b>	<b>\$ 36,911</b>	<b>\$ 40,049</b>	<b>\$ 52,764</b>	<b>\$ 57,512</b>
<b>Legislative Supplies</b>	<b>\$ 3,228</b>	<b>\$ 28,361</b>	<b>\$ 3,808</b>	<b>\$ 2,340</b>	<b>\$ 4,505</b>	<b>\$ 4,599</b>
Professional Services	-	-	1,171	-	512	523
Communication	105	1,449	1,098	1,377	1,435	1,465
Travel	165	970	555	3	1,940	1,981
Insurance	3,295	4,020	2,662	7,019	7,194	7,345
<b>Legislative Services</b>	<b>\$ 3,564</b>	<b>\$ 6,439</b>	<b>\$ 5,486</b>	<b>\$ 8,399</b>	<b>\$ 11,081</b>	<b>\$ 11,314</b>
<b>Publications/Notices</b>	<b>\$ 4,277</b>	<b>\$ 5,359</b>	<b>\$ 3,062</b>	<b>\$ 2,797</b>	<b>\$ 4,624</b>	<b>\$ 4,721</b>
<b>Total Legislative Expenses</b>	<b>\$ 200,911</b>	<b>\$ 278,009</b>	<b>\$ 251,748</b>	<b>\$ 259,300</b>	<b>\$ 301,899</b>	<b>\$ 311,640</b>
		38.37%	-9.45%	3.00%	16.43%	3.23%

## General Fund: Executive – Mayor and Administrator

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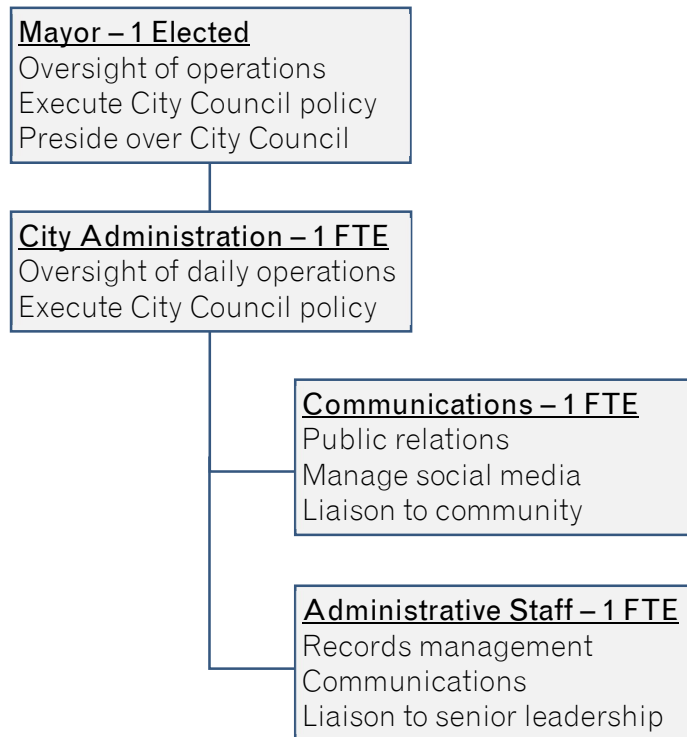


**Doug Quinn**  
City Administrator

### Purpose

The Executive Department which houses the Mayor, City Administrator, Communications Director and Mayor’s Executive Assistant is responsible for directing and coordinating the activities of the City departments. This includes carrying out Council policies, directing day-to-day operations and communications, both internally and externally.

### Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Economic Development – A major investment in the city’s high-tech business park is supported by a \$105M grant award to Analog Devices Inc.
- Service Delivery – The Camas-Washougal Fire Department completed steps to establish a Regional Fire Authority. Voters also approved a \$26.3M bond to replace the aging Fire Station #41.
- Legislative – The city secured grant funding for key projects, including NW 38th Ave reconstruction, Lacamas Lake water treatment, and Library renovations.
- Strategic Planning – Launched and advanced a five-year strategic plan to align staff and Council efforts in building the city's future.
- Enhanced investment in street maintenance and repairs by securing dedicated new funding, ensuring long-term sustainability and improved infrastructure.

## Goals and New Initiatives in 2025 – 2026

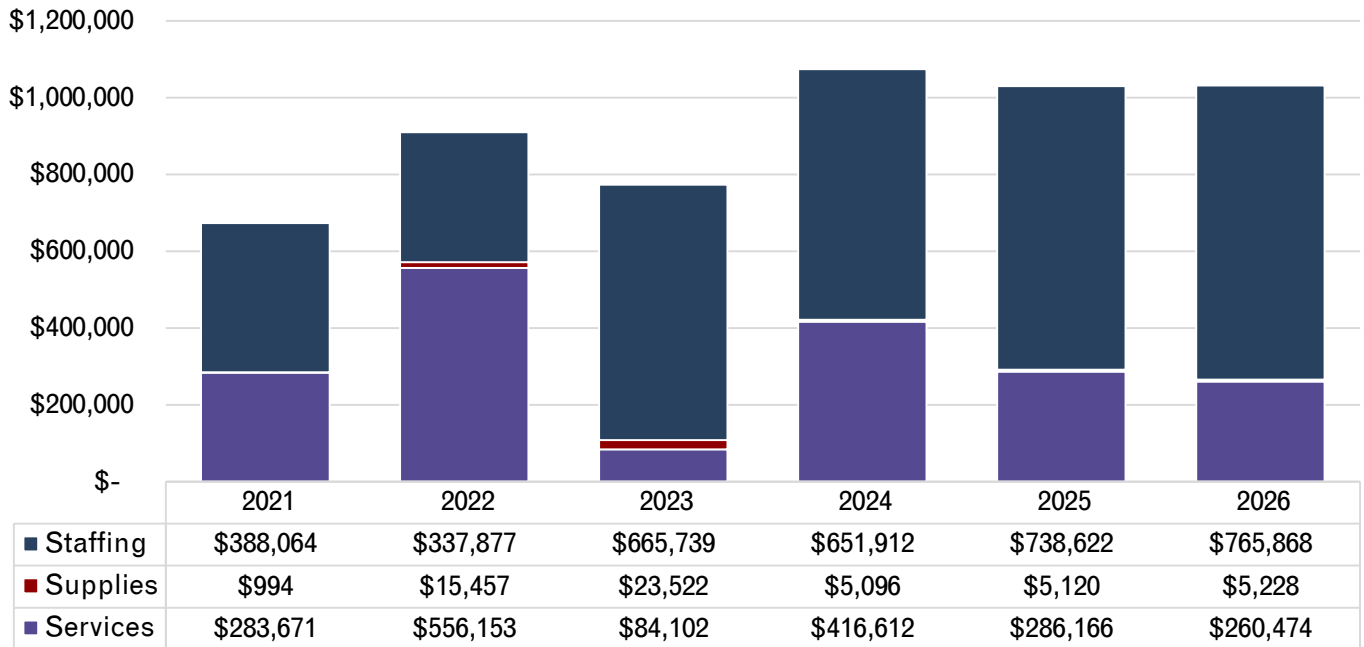
- Complete the Strategic Plan and initiate implementation with clear action steps and performance tracking.
- Fill vacant Department Head and key staff positions with strong leadership to enhance department efficiency and exceptional service delivery.
- Seek voter approval of new funding to expand the police force, enhancing community safety, and for the formation of a Regional Fire Authority to ensure long-term, efficient emergency services.
- Drive progress on key infrastructure projects, including the construction of Fire Station #41, the opening of the Crown Park splash pad, improvements to NW 38th Avenue, and securing funding for Everett Street upgrades and bridge replacement.

## Future Challenges

Issue	Plan for Resolution
<p>Continuous improvement of service delivery.</p>	<p>Expand training to promote and normalize exceptional service model and recognize observed service enhancements.</p>
<p>Creating better alignment between the leadership team and elected Councilmembers, to ensure the smooth and effective processing of planned initiatives.</p>	<p>Complete and effectively implement the Strategic Plan by 1) refining the priorities of the City, 2) creating opportunities to explore, understand and act 3) secure funding.</p>
<p>Several key areas impede our progress on new economic development:</p> <ul style="list-style-type: none"> <li>- Federal regulation of electric power for new companies attempting to open manufacturing and technology related businesses that use more than 10 MW of electricity within Washington State</li> <li>- Low financial incentives by the State Govt. to incent new businesses to come to Washington State.</li> <li>- Climate Change regulations within Washington State that drive up costs of potential affordable housing initiatives.</li> <li>- Capital Gains Excise taxes discourage businesses that compete on the world stage to put new businesses in Washington State.</li> </ul>	<p>We will be intensifying our requests from the State of Washington and Federal elected officials to remove as many of these obstacles as they can so we can improve our economic development.</p>
<p>To begin the switchover from the previous computer system to our new computer system. We want the new system to help us with technology that will convert us to a more accurate and cost-effective workplace.</p>	<p>Train all departments within the City to understand and become effective at improving our costs to serve the City of Camas.</p>

## Budget Overview and Changes

The Executive budget has a decrease for services in 2025 with the completion of professional service contracts for legal services and strategic planning. No other significant budget changes occurred beyond pacing inflation, primarily in staffing costs.





## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	293,672	234,008	512,299	490,224	556,384	567,512
Overtime	-	1,491	3,979	1,815	4,033	4,113
<b>Executive Salaries</b>	<b>\$ 293,672</b>	<b>\$ 235,499</b>	<b>\$ 516,277</b>	<b>\$ 492,039</b>	<b>\$ 560,417</b>	<b>\$ 571,625</b>
<b>Executive Benefits</b>	<b>\$ 94,392</b>	<b>\$ 102,377</b>	<b>\$ 149,461</b>	<b>\$ 159,873</b>	<b>\$ 178,205</b>	<b>\$ 194,243</b>
<b>Executive Supplies</b>	<b>\$ 994</b>	<b>\$ 15,457</b>	<b>\$ 23,522</b>	<b>\$ 5,096</b>	<b>\$ 5,120</b>	<b>\$ 5,228</b>
Professional Services	269,797	535,134	65,430	233,667	115,147	117,565
Communication	2,128	12,528	5,374	3,516	4,336	4,427
Travel	1,267	2,424	1,076	586	2,005	2,047
Insurance	4,704	3,590	8,168	135,392	138,777	110,000
Repairs & Maintenance	-	-	-	-	500	500
Software	-	-	-	-	17,096	17,455
Miscellaneous	5,774	2,476	4,054	43,451	8,306	8,480
<b>Executive Services</b>	<b>\$ 283,671</b>	<b>\$ 556,153</b>	<b>\$ 84,102</b>	<b>\$ 416,612</b>	<b>\$ 286,166</b>	<b>\$ 260,474</b>
<b>Total Executive Expenses</b>	<b>\$ 672,730</b>	<b>\$ 909,486</b>	<b>\$ 773,362</b>	<b>\$ 1,073,620</b>	<b>\$ 1,029,908</b>	<b>\$ 1,031,570</b>
		35.19%	-14.97%	38.82%	-4.07%	0.16%

# General Fund: Finance Department

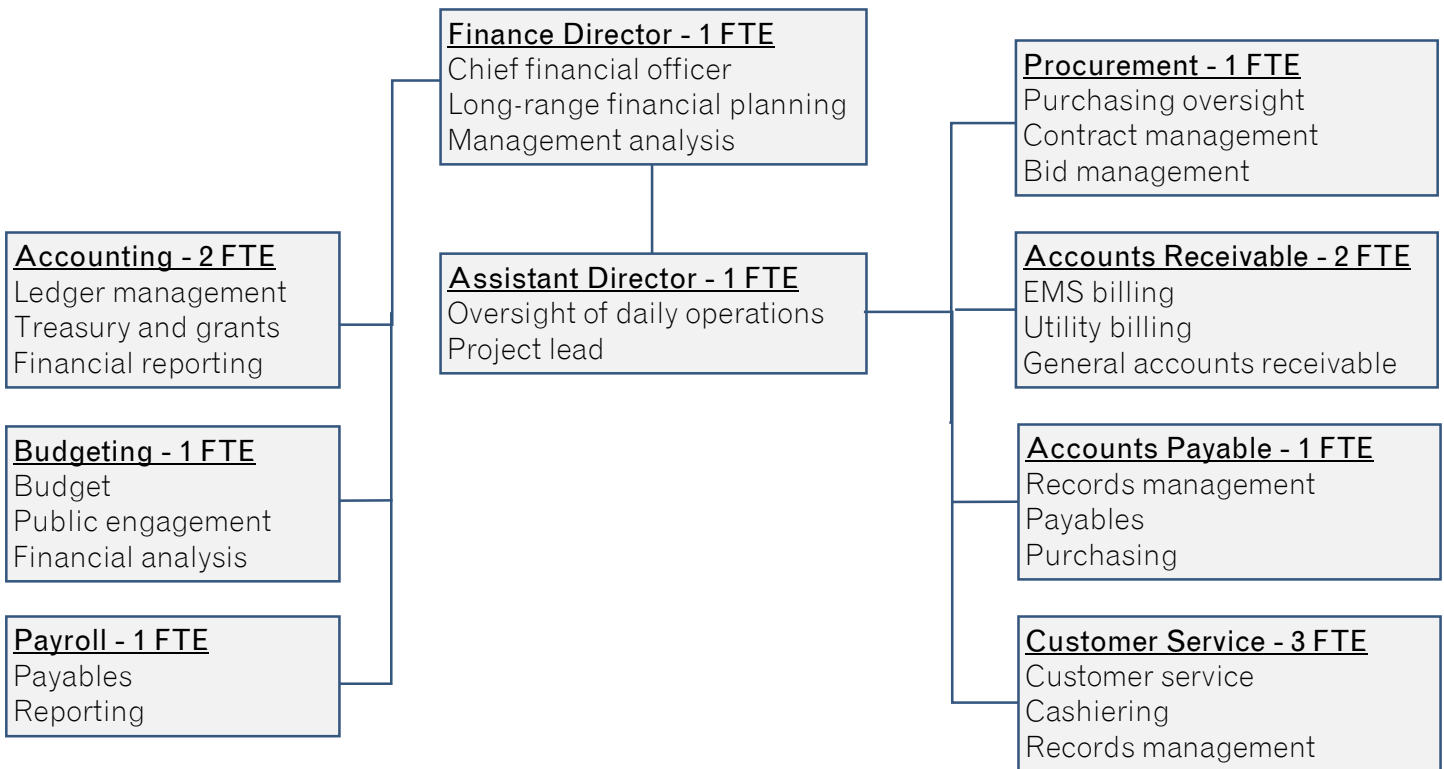


**Catherine Huber Nickerson**  
Finance Director

## Purpose

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

## Organizational Chart and Functions



\*Finance shares one Administrative Staff FTE with Administrative Services, shown in the functions for Administrative Services

## Key Accomplishments in 2023 – 2024

- Successfully implemented Tyler Financials July 2023 on time and under budget
- Successfully implemented Tyler Human Resources Management May 2024
- Successfully implemented Tyler Licensing and Permitting June 2024
- Successfully Implemented Tyler Enterprise Asset Management December 2024
- City was upgraded from AA+ to AAA by Standard and Poor's Rating Services May 2023
- Tyler Technologies award the Referral City Program status to Camas as one of the best implementation cities nationwide. This award is given to only 50 cities nation-wide.
- City earned the Distinguished Budget Presentation Award by the Government Finance Officers Association (GFOA) for the 2023-2024 City of Camas Budget document
- City earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for Annual Comprehensive Financial Report (ACFR) for 2023 and 2024.
- Certificate of Excellence from DAC Bond for 10 years of continuing disclosure reporting for municipal bonds
- Completed a year-long effort to compile and verify the City's capital assets to populate the City's new Tyler Capital Asset module with accurate valuations and GIS based locations

## Goals and New Initiatives in 2025 – 2026

- Complete the Tyler Utility Billing Implementation
- Complete Tyler Advanced Scheduling module
- Complete the Tyler ACFR Builder Implementation
- Train and support departments to use Tyler reporting and Hub cards
- Implement Tyler Vendor Access and Bid Management Modules in 2025-2026
- Continue developing a program of financial transparency and robust public engagement
- Upon voter approval of Camas-Washougal Regional Fire Authority (RFA), establish and maintain a new financial infrastructure for the new RFA
- Complete and implement the Facilities and Information Technology Cost Models
- Successful Unlimited General Obligation Bond sale and Revenue Bond sale as well as refunding bonds to recover cost savings

## Future Challenges

Issue	Plan for Resolution
Maintaining staff development and cross-training while ensuring continuity of operations during software migration with substantial staff impacts	Training and reevaluate the workloads of current staff to include succession planning for known retirement, to add capacity and resiliency to the department.
Continue developing a centralized purchasing contract program that serves internal and external partnerships and ensures compliance with best practices	Implement Tyler purchasing modules, establish a training program city-wide and seek approval of city-wide purchasing manual.
Investing in staff training to ensure the optimize use for the City’s new ERP system.	Additional training funds may be needed to augment the remaining programming hours as well as the PACE program training hours.

Issue	Plan for Resolution
Ensuring time is available to fully transition work knowledge, balance workloads and strengthen team dynamics	Post-Tyler implementation schedule pace, staff will refocus to continue the momentum to restructure the work processes in a manner which educates, enhances teamwork and builds knowledge bases

## Strategic Priorities and Metrics

Strategic Priority Area: Economic Prosperity

### General Fund Reserve Balance

**Goal:** 22% | **Source:** Policy adopted by City Council

The General Fund reserve balance ensures stability of the City's primary fund with adequate resources for unforeseen events. This measurement is calculated at year-end as the amount of fund balance as percentage of the City's General Fund expenses.

\*The 2024 financial year end and audit were not complete at the time of budget publication, so the 2024 General Fund reserve balance was not yet available. 2021-2023 are provided for a full three years of data in lieu of 2022-2024.

2021	2022	2023
60.5%	53.5%	39.7%

Strategic Priority Area: Economic Prosperity

### Standard and Poor's Credit Rating of the City

**Goal:** AAA | **Source:** City policy

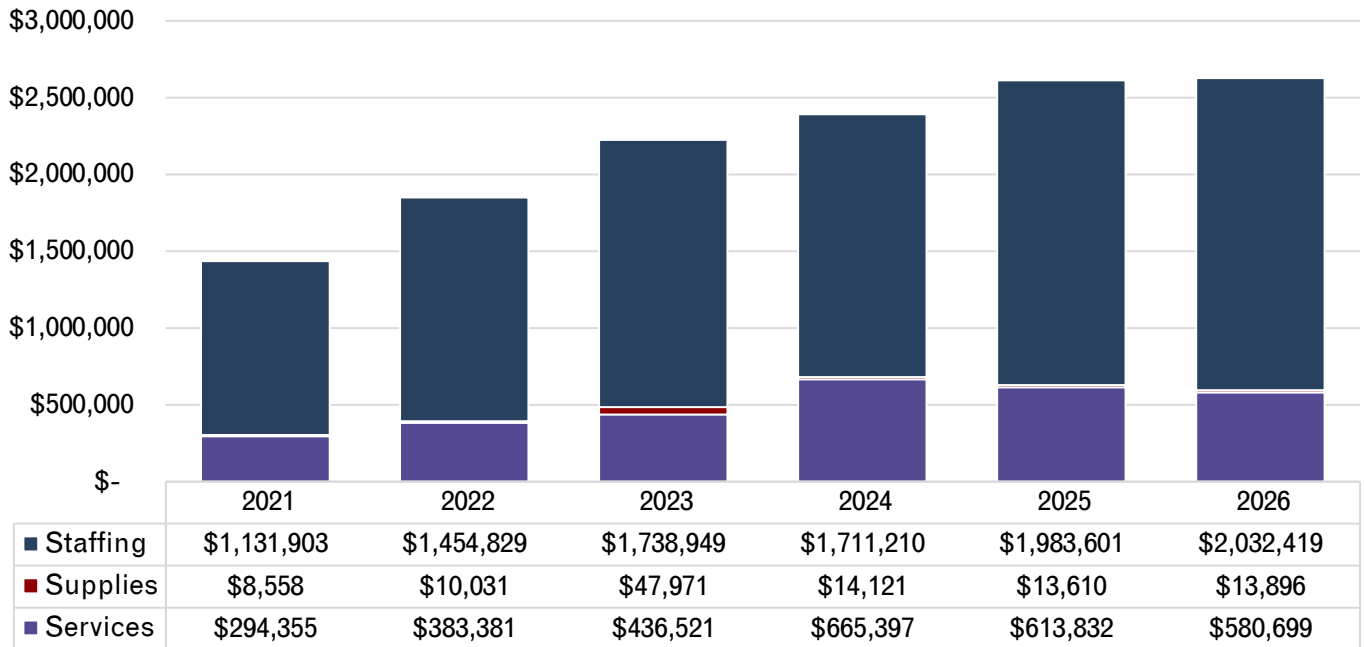
Cities receive credit ratings to reflect the investment grade of their bonded debt to the financial markets. Standard and Poor evaluates the City by institutional framework, economy, management, liquidity, budgetary performance, budgetary flexibility and debt and contingent liabilities.

With this third-party evaluation of the City's financial position, it is often use as an indicator of the quality of the City's financial management.

2022	2023	2024
AA+	AAA	AAA

## Budget Overview and Changes

The City began a multi-year Citywide enterprise resource planning (ERP) software upgrade in 2022, which has increased staffing expenses as temporary staff have been brought in to assist with the project and staff have incurred overtime during the project.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	773,130	1,016,897	1,233,600	1,212,961	1,358,728	1,385,903
Intern Salaries	-	-	-	-	27,844	28,400
Overtime	10,259	8,339	41,583	53,087	40,960	12,000
<b>Finance Salaries</b>	<b>\$ 783,388</b>	<b>\$ 1,025,236</b>	<b>\$ 1,275,183</b>	<b>\$ 1,266,048</b>	<b>\$ 1,427,532</b>	<b>\$ 1,426,304</b>
Benefits	348,514	429,593	463,766	445,162	547,317	596,575
Intern Benefits	-	-	-	-	8,752	9,540
<b>Finance Benefits</b>	<b>\$ 348,514</b>	<b>\$ 429,593</b>	<b>\$ 463,766</b>	<b>\$ 445,162</b>	<b>\$ 556,069</b>	<b>\$ 606,115</b>
Supplies	8,558	10,031	43,177	10,372	13,610	13,896
Tools & Equipment	-	-	4,794	3,749	-	-
<b>Finance Supplies</b>	<b>\$ 8,558</b>	<b>\$ 10,031</b>	<b>\$ 47,971</b>	<b>\$ 14,121</b>	<b>\$ 13,610</b>	<b>\$ 13,896</b>
Professional Services	192,838	263,576	283,209	506,310	265,006	220,571
Intergovernmt - State	65,761	75,042	83,403	83,306	95,700	97,710
Communication	4,007	8,201	7,352	12,316	8,936	9,124
Travel	-	-	2,821	4,362	6,699	6,840
Interfund Rents/Leases	2,461	4,277	4,533	4,002	4,809	4,910
Insurance	17,620	21,500	44,359	49,228	50,458	55,504
Repairs & Maintenance	-	-	3,651	-	500	500
Software	-	-	-	-	160,753	164,129
Miscellaneous	11,668	10,786	7,192	5,874	20,972	21,412
<b>Finance Services</b>	<b>\$ 294,355</b>	<b>\$ 383,381</b>	<b>\$ 436,521</b>	<b>\$ 665,397</b>	<b>\$ 613,832</b>	<b>\$ 580,699</b>
<b>Total Finance Expenses</b>	<b>\$ 1,434,816</b>	<b>\$ 1,848,241</b>	<b>\$ 2,223,442</b>	<b>\$ 2,390,728</b>	<b>\$ 2,611,044</b>	<b>\$ 2,627,013</b>
		28.81%	20.30%	7.52%	9.22%	0.61%

# General Fund: Administrative Services



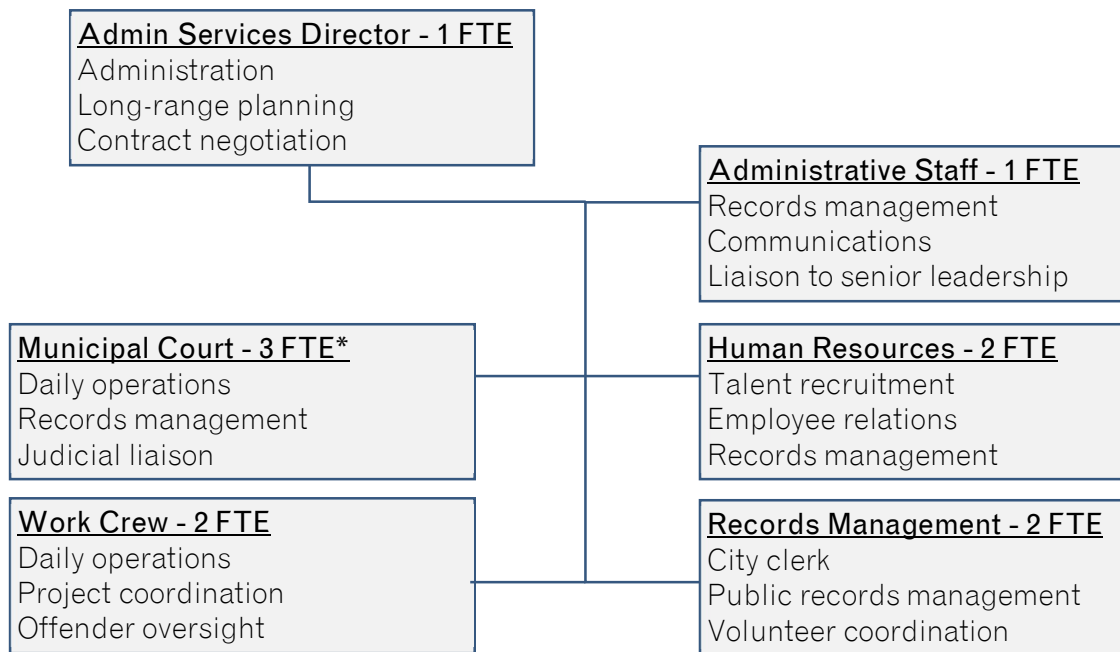
**Jennifer Gorsuch**  
Administrative Services Director

## Purpose

Provide centralized services for all City Departments and staff for records management and public information in the City Clerk’s Office, and employment and personnel services in Human Resources. Provide information and assistance to the public.

Develop and maintain a fair and equitable judicial process in the Camas/Washougal Municipal Court. Through an interlocal agreement with the City of Washougal, perform the municipal court functions for both cities. Provide for an alternative to incarceration, offering greater benefit to the community and offender, through the administration of an Offender Work Crew program for community service.

## Organizational Chart and Functions



\*The City of Camas contracts with Clark County District Court for certain judicial services including the service of the judge.



## Key Accomplishments in 2023 – 2024

### Administrative Services

- Implemented JustFOIA for improved public records processing and transparency on a public portal
- TCM dispositioning information entry started in Tyler ERP
- Replacement of City Clerk and Records Management Coordinator positions
- Offboarding process to ensure records management best practices are followed by departing employees

### Human Resources

- Successful negotiations of 3 union contracts
- Successful recruitment of 34 employees
- Assisted Lead finance employee with HRM module implementation
- Implemented NeoGov Insight recruitment platform
- Completion of converting all paper personnel files to electronic format

### Municipal Court

- Increased security infrastructure and ADA upgrades
- Continued coordination with Clark County and the State Administrative Office of the Courts

### Offender Work Crew

- Completed transition of program from Police Department to Administrative Services
- Successful hiring of a new crew leader due to a retirement
- Created formal program guidelines and processes

## Goals and New Initiatives in 2025 – 2026

### Administrative Services

- Ensure disaster preparedness for City essential records
- Continue to work with departments to centralize public records and provide education on dispositioning
- Work with IT on Laserfiche 12 upgrade and enhance city processes and workflows that are not financial in nature.

### Human Resources

- Update all personnel policies
- Completion of formal onboarding process for new hires
- Successful negotiations of all union contracts open in the biennium
- Assess HR Department structure with upcoming employee departure

### Municipal Court

- Successful implementation of new judicial software: CLJ CMS – Courts of Limited Jurisdiction Case Management System
- Continue working to ensure a culture of inclusivity and equity at the Court
- Ensure disaster preparedness for Court operations
- Begin assessing location options due to possible loss of lease in 2027

### Offender Work Crew

- Physical move of crew base to court location
- Seek additional service opportunities in the community for crews
- Work with Public Works for additional equipment needs
- Provide training for crew leaders in best practices for alternative sentencing programs

## Future Challenges

Issue	Plan for Resolution
Administrative Services	
Continue exploring dual records management system options and setup for City	With city records being in two systems management and dispositioning require coordination and updating. The systems serve different City needs, and both can utilize similar processes. As implementation of the Tyler ERP completes this year, it will be imperative for IT, Clerk's Office and Finance staff to coordinate on processes for the records housed in the systems.
Legal changes in the Public Records Act and State Archives retention guidelines require regular updates to processes, systems and timelines	New case law and state law regularly changes retention requirements, allowable exemptions and timelines related to public records processing. Updates to records managements systems when dispositioning requirements change is necessary. Staff will need to remain current on training related to the changes, which may increase budget.
Human Resources	
Changes in laws allowing protected leave for employees allowing extended time away from work.	Regularly changing laws mandating protected leave continue to be passed. Protected leave may cause operational staffing issues which are not avoidable. There is no resolution to solve issues arising from these legal mandates. In some cases, overtime or backfilling for these positions may be needed, causing an increase in personnel expenditures.
Cost containment for workplace injury time loss	Departments with employees that are off long term due to on-the-job injury/illness must work to ensure light duty whenever possible. Time loss is the highest driver of premium rates for workers compensation premiums. A focus on workplace safety, physical health and awareness can help with avoiding claims.
Work to recruit and retain employees in tight labor market while maintaining competitive salaries	Regularly review city salaries to ensure market comparability to ensure recruitment and retention efforts are successful. Negotiate changes as needed during union negotiations and monitor annual adjustments around the region.

Issue	Plan for Resolution
Human Resources (Continued)	
<p>Cost containment in increasing cost of employee benefits.</p>	<p>Ongoing increases for employee health benefits as well as other mandated payroll contributions (DRS, PFML) causes increased budgets. Continue to review health benefits for possible plan changes or premium contribution changes to help control city costs. There is no resolution to state mandated payroll taxes or pension contributions, and the increased costs will require additional budget.</p>
Municipal Court	
<p>Possible need to relocate Court services</p>	<p>The Port owns the building that is currently being leased to house court operations. They have shared with us that they may demolish this building when our lease is up in 2027. The City will need to decide if we want to be an anchor tenant in their new building or if we will relocate. Either way, lease expenses will likely increase requiring additional funds. Relocation will be needed either way, temporarily or permanently.</p>
<p>Legal initiatives requiring changes in indigent defense caseloads</p>	<p>Law changes may require the court to add indigent defense attorneys due to reduced caseload ability. This would require additional funding for this obligation.</p>
<p>Increased costs for detention, security services and technology.</p>	<p>Ongoing increases in costs for contracted security personnel and services (i.e. alarm system) as well as any jail costs continue to increase. These are generally out of control of the City and will need additional funding as they arise.</p>
Offender Work Crew	
<p>Ongoing issues with offenders reporting for crew when scheduled</p>	<p>Offenders may choose not to show up for crew as assigned. When they don't show, the work that can be done in the community usually cannot be completed. Offenders may be remanded back to the judge for additional assignment time or jail time. Offender crew is preferable to save the expense of jail fees that the City will pay. No resolution available.</p>

## Strategic Priorities and Metrics

### Administrative Services

Strategic Priority Area: Engaged Workforce

#### Public Record Request Completion

**Goal:** 80% | **Source:** Department service delivery goal

Ensuring public records requests are processed in a timely manner is consistent with the state laws. Providing the records to requestors as soon as possible is a best practice to avoid complaints and possible penalties. The Department's goal is to fulfill public records requests categorized as Category 2 or 3 under the City's Public Records Act Administrative Rules within 10 working days of submission.

2022	2023	2024
77%	87%	88%

Strategic Priority Area: Safe and Accessible Community, Engaged Workforce

#### Council Meeting Agenda Packets Posted

**Goal:** 90% | **Source:** Department service delivery goal

The council agendas being published with adequate lead time to meetings for council, staff and the public to review the information helps increase public participation and knowledge of the city business. Providing it also allows for transparency into the actions the Council will be taking at the meeting. The Department's goal is that City Council meeting agenda packets will be available publicly by noon on the Thursday prior to the Council meetings.

This is a new metric, no data is available for prior years.

Human Resources

Strategic Priority Area: Engaged Workforce

**Vacancy Fill Rate**

**Goal:** 75% | **Source:** Department service delivery goal

Part of having an engaged workforce is to hire right and give a positive image of the agency up front. The more streamlined and timelier a hiring process is, the more likely an employee is to feel like they are important to the City. The Department's goal is to fill vacant positions within 60 days of the closing date on a job posting.

2022	2023	2024
61%	83%	78%

Strategic Priority Area: Engaged Workforce

**Employee Turnover Rate**

**Goal:** 7% | **Source:** Department service delivery goal

Employee turnover is one factor in employee engagement. While the City has several retirements on a regular basis, many of those are long term employees. Having a low turnover rate also helps with service to the community, with the knowledge and service expectations being known and not having to always retrain new employees on their duties and the expectations of the community. The Department's goal is to maintain a low employee turnover rate.

2022	2023	2024
6.5%	5.2%	4.4%

Municipal Court

Strategic Priority Area: Safe and Accessible Community, Engaged Workforce

**Fairness Challenge Outcomes**

**Goal:** 90% | **Source:** Goal value provided by national consultant guiding the research

The Fairness Challenge is national research backed practice of intentionally seeking court user feedback on services and the public’s perception of court procedural fairness. This will examine procedural fairness when it comes to the individual’s: ability to participate in the case, perception of the decisions being made, feeling of being treated with respect and consideration and believe that the court’s decision makers are doing the right thing. The goal is to receive positive feedback from survey participants on all four pillars of fairness.

As a new metric, no data is available for prior years.

Offender Work Crew

Strategic Priority Area: Safe and Accessible Community

**Work Crew Assignments Completed**

**Goal:** 100% | **Source:** Department service delivery goal

Crew members are assigned their work by the courts. Ensuring they are able to complete their assigned days will provide needed community service to the community while under supervision. The Department’s goal is for all offenders sentenced to work crew to successfully complete their full assignment.

2022	2023	2024
84%	62%	75%

## Budget Overview and Changes

### Human Resources

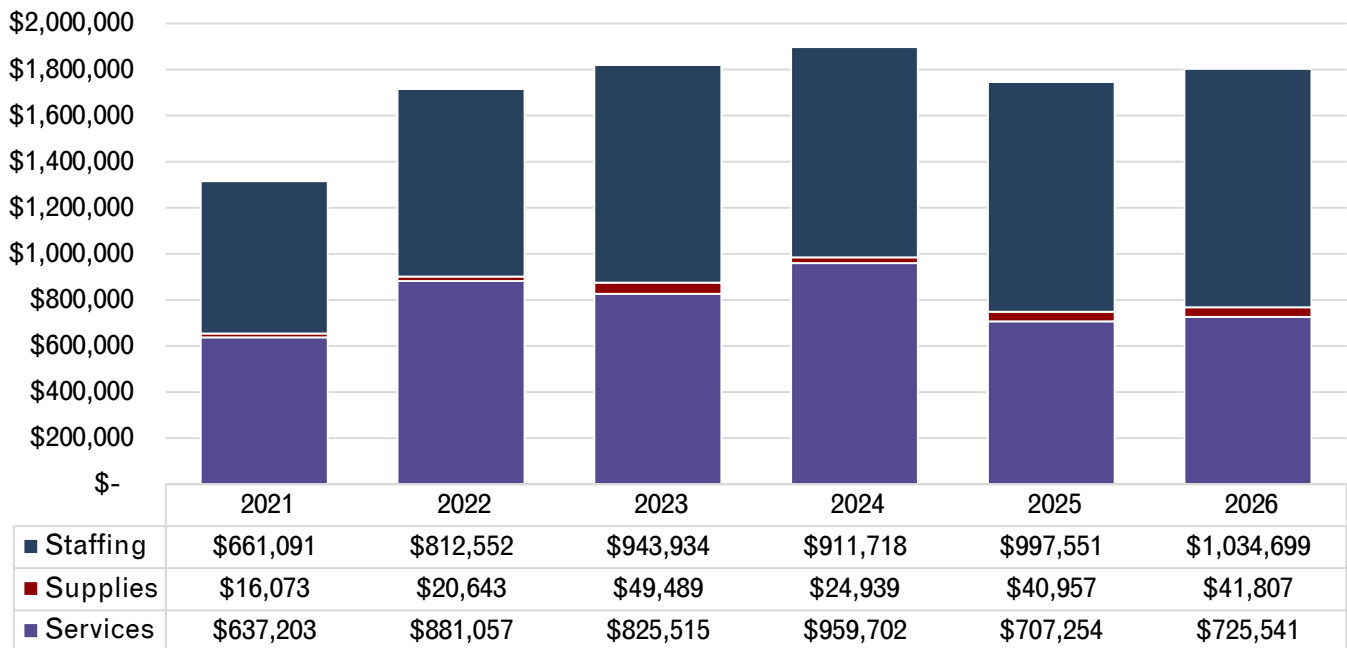
The Human Resources Management phase of the ERP implementation project completed in Spring 2024, leading to a decrease in professional services costs for the biennium.

### Offender Work Crew

The Offender Work Crew was previously included with the Law Enforcement budget as Detention and Corrections. The program’s budget has been simplified, renamed, and moved to Administrative Services to more accurately reflect it as a correctional program alongside Municipal Court, rather than an enforcement program.

- The detention portion of the program for incarceration and parole services, which are intergovernmental service expenses from Clark County, have remained in the Police budget.
- The former sub-programs for “Probation and Parole Services” and “Care and Custody of Prisoners” have been eliminated and the expense lines rolled together under the single program.

The Offender Work Crew reorganization was budget neutral for the City overall.





## Adopted Budget in Detail – Administrative Services

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	121,141	154,740	172,382	147,578	186,371	190,098
Overtime	-	-	1,383	4,341	500	500
<b>Admin Salaries</b>	<b>\$ 121,141</b>	<b>\$ 154,741</b>	<b>\$ 173,765</b>	<b>\$ 151,919</b>	<b>\$ 186,871</b>	<b>\$ 190,598</b>
<b>Admin Benefits</b>	<b>\$ 37,337</b>	<b>\$ 45,965</b>	<b>\$ 49,783</b>	<b>\$ 58,959</b>	<b>\$ 60,203</b>	<b>\$ 65,621</b>
Supplies	7,110	11,608	18,849	11,510	9,911	10,119
Tools & Equipment	-	-	-	-	500	500
<b>Admin Supplies</b>	<b>\$ 7,110</b>	<b>\$ 11,608</b>	<b>\$ 18,849</b>	<b>\$ 11,510</b>	<b>\$ 10,411</b>	<b>\$ 10,619</b>
Professional Services	45,260	164,296	52,815	74,623	62,438	63,749
Intergovernmt - County	54,775	43,578	51,460	83,390	47,494	48,492
Equipment Rental	-	-	-	-	32,695	33,382
Communication	3,849	3,757	1,625	1,830	4,332	4,422
Travel	-	568	1,199	2,494	4,417	4,509
Interfund Rents/Leases	25,109	23,077	31,975	34,718	-	-
Insurance	3,309	3,776	54,168	7,607	7,797	8,577
Repairs & Maintenance	3,841	5,478	5,729	2,921	5,918	6,042
Software	-	-	-	-	18,414	18,801
Miscellaneous	12,024	20,525	9,098	9,206	24,117	24,624
<b>Admin Services</b>	<b>\$ 148,167</b>	<b>\$ 265,055</b>	<b>\$ 208,069</b>	<b>\$ 216,790</b>	<b>\$ 207,621</b>	<b>\$ 212,598</b>
<b>Admin County Costs</b>	<b>\$ 14,421</b>	<b>\$ 7,968</b>	<b>\$ -</b>	<b>\$ 15,920</b>	<b>\$ 8,180</b>	<b>\$ 8,352</b>
<b>Total Admin Svcs Expenses</b>	<b>\$ 328,176</b>	<b>\$ 485,336</b>	<b>\$ 450,466</b>	<b>\$ 455,097</b>	<b>\$ 473,287</b>	<b>\$ 487,789</b>
		47.89%	-7.18%	1.03%	4.00%	3.06%

## Adopted Budget in Detail – Human Resources

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	131,074	221,248	255,864	275,176	276,098	281,620
Overtime	-	-	-	-	-	-
<b>HR Salaries</b>	<b>\$ 131,074</b>	<b>\$ 221,248</b>	<b>\$ 255,864</b>	<b>\$ 275,176</b>	<b>\$ 276,098</b>	<b>\$ 281,620</b>
<b>HR Benefits</b>	<b>\$ 44,798</b>	<b>\$ 79,080</b>	<b>\$ 87,928</b>	<b>\$ 84,265</b>	<b>\$ 90,635</b>	<b>\$ 98,792</b>
<b>HR Supplies</b>	<b>\$ 1,905</b>	<b>\$ 2,148</b>	<b>\$ 1,692</b>	<b>\$ 824</b>	<b>\$ 2,975</b>	<b>\$ 3,037</b>
Professional Services	33,089	125,187	70,404	59,765	33,675	34,382
Communication	581	593	230	473	752	767
Travel	-	1,779	1,676	345	3,622	3,698
Insurance	2,291	2,795	7,036	7,305	7,487	8,236
Software	-	-	-	-	17,400	17,765
Miscellaneous	1,154	3,599	5,937	2,132	5,913	6,037
<b>HR Services</b>	<b>\$ 37,114</b>	<b>\$ 133,953</b>	<b>\$ 85,283</b>	<b>\$ 70,019</b>	<b>\$ 68,849</b>	<b>\$ 70,886</b>
<b>Total Human Resources</b>	<b>\$ 214,892</b>	<b>\$ 436,430</b>	<b>\$ 430,768</b>	<b>\$ 430,284</b>	<b>\$ 438,557</b>	<b>\$ 454,335</b>
<b>Wellness Supplies</b>	<b>\$ 577</b>	<b>\$ 711</b>	<b>\$ 164</b>	<b>\$ 2,413</b>	<b>\$ 7,875</b>	<b>\$ 8,040</b>
Travel	-	267	-	-	1,215	1,241
Repairs & Maintenance	4,929	-	452	1,914	1,477	1,508
<b>Wellness Services</b>	<b>\$ 4,929</b>	<b>\$ 267</b>	<b>\$ 452</b>	<b>\$ 1,914</b>	<b>\$ 2,692</b>	<b>\$ 2,749</b>
<b>Total Wellness Expenses</b>	<b>\$ 5,506</b>	<b>\$ 977</b>	<b>\$ 616</b>	<b>\$ 4,327</b>	<b>\$ 10,567</b>	<b>\$ 10,789</b>
<b>Total Human Resources Expenses</b>	<b>\$ 220,398</b>	<b>\$ 437,407</b>	<b>\$ 431,383</b>	<b>\$ 434,611</b>	<b>\$ 449,123</b>	<b>\$ 465,124</b>
		98.46%	-1.38%	0.75%	3.34%	3.56%

## Adopted Budget in Detail – Judicial

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	171,059	155,895	198,880	193,444	199,941	203,940
Overtime	92	34	173	-	205	209
<b>Judicial Salaries</b>	<b>\$ 171,151</b>	<b>\$ 155,930</b>	<b>\$ 199,054</b>	<b>\$ 193,444</b>	<b>\$ 200,146</b>	<b>\$ 204,149</b>
<b>Judicial Benefits</b>	<b>\$ 62,949</b>	<b>\$ 61,464</b>	<b>\$ 71,143</b>	<b>\$ 71,364</b>	<b>\$ 74,396</b>	<b>\$ 81,092</b>
Supplies	2,870	2,119	18,770	2,225	2,450	2,502
Tools & Equipment	120	-	-	518	449	458
<b>Judicial Supplies</b>	<b>\$ 2,990</b>	<b>\$ 2,119</b>	<b>\$ 18,770</b>	<b>\$ 2,743</b>	<b>\$ 2,899</b>	<b>\$ 2,960</b>
Professional Services	79,696	86,333	98,453	127,539	77,190	78,811
Intergovernmt - Other	85,197	84,120	104,959	90,309	108,317	110,591
Communication	1,600	1,715	2,714	2,496	2,583	2,637
Interfund Rents/Leases	46,680	48,084	55,114	96,055	118,032	120,511
Insurance	6,162	7,449	10,454	14,698	15,065	16,572
Public Utilities	12,544	16,188	15,867	16,124	17,694	18,578
Repairs & Maintenance	4,086	3,934	5,750	4,377	5,076	5,183
Software	-	-	-	-	17,963	18,340
Miscellaneous	-	26	1,345	24	2,048	2,091
<b>Judicial Services</b>	<b>\$ 235,964</b>	<b>\$ 247,848</b>	<b>\$ 294,656</b>	<b>\$ 351,622</b>	<b>\$ 363,967</b>	<b>\$ 373,314</b>
<b>Total Judicial Expenses</b>	<b>\$ 473,054</b>	<b>\$ 467,361</b>	<b>\$ 583,622</b>	<b>\$ 619,173</b>	<b>\$ 641,408</b>	<b>\$ 661,515</b>
		-1.20%	24.88%	6.09%	3.59%	3.13%

## Adopted Budget in Detail – Offender Work Crew

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Work Crew</b>						
Salaries	78,468	78,393	89,423	60,894	87,946	89,705
Overtime	102	583	499	396	512	522
<b>Work Crew Salaries</b>	<b>\$ 78,570</b>	<b>\$ 78,976</b>	<b>\$ 89,921</b>	<b>\$ 61,289</b>	<b>\$ 88,458</b>	<b>\$ 90,227</b>
Benefits	14,071	15,149	16,475	15,301	20,176	21,991
PPS Uniforms	-	-	-	-	568	607
<b>Work Crew Benefits</b>	<b>\$ 14,071</b>	<b>\$ 15,149</b>	<b>\$ 16,475</b>	<b>\$ 15,301</b>	<b>\$ 20,744</b>	<b>\$ 22,598</b>
Supplies	341	98	30	955	2,253	2,300
Fuel Consumed	-	2,703	9,132	6,027	9,425	9,623
Tools & Equipment	3,151	1,256	853	469	5,120	5,228
<b>Work Crew Supplies</b>	<b>\$ 3,491</b>	<b>\$ 4,057</b>	<b>\$ 10,015</b>	<b>\$ 7,450</b>	<b>\$ 16,798</b>	<b>\$ 17,151</b>
Intergovernmt - County	92,736	83,551	71,775	111,077	-	-
Equipment Rental	-	-	-	-	21,706	22,162
Communication	521	725	537	532	592	604
Interfund Rents/Leases	16,545	45,473	45,904	47,807	25,033	25,559
Insurance	3,569	4,351	6,185	6,449	6,610	7,271
Repairs & Maintenance	473	337	2,867	3,196	1,101	1,124
Miscellaneous	18	-	-	-	903	923
<b>Work Crew Services</b>	<b>\$ 113,861</b>	<b>\$ 134,437</b>	<b>\$ 127,267</b>	<b>\$ 169,061</b>	<b>\$ 55,945</b>	<b>\$ 57,643</b>
<b>Total Work Crew</b>	<b>\$ 209,994</b>	<b>\$ 232,619</b>	<b>\$ 243,679</b>	<b>\$ 253,102</b>	<b>\$ 181,945</b>	<b>\$ 187,619</b>
		10.77%	4.75%	-0.14%	-38.09%	3.12%
<b>Custody of Prisoners</b>						
Intergovernmt - County	82,254	90,884	109,091	133,919	-	-
Travel	-	-	-	-	-	-
Miscellaneous	491	646	696	459	-	-
<b>Detention Services</b>	<b>\$ 82,745</b>	<b>\$ 91,529</b>	<b>\$ 109,787</b>	<b>\$ 134,377</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Care of Prisoners</b>	<b>\$ 82,805</b>	<b>\$ 91,529</b>	<b>\$ 109,787</b>	<b>\$ 134,377</b>	<b>\$ -</b>	<b>\$ -</b>
		10.54%	19.95%	22.40%	-100.00%	0.00%

# General Fund: Law Enforcement



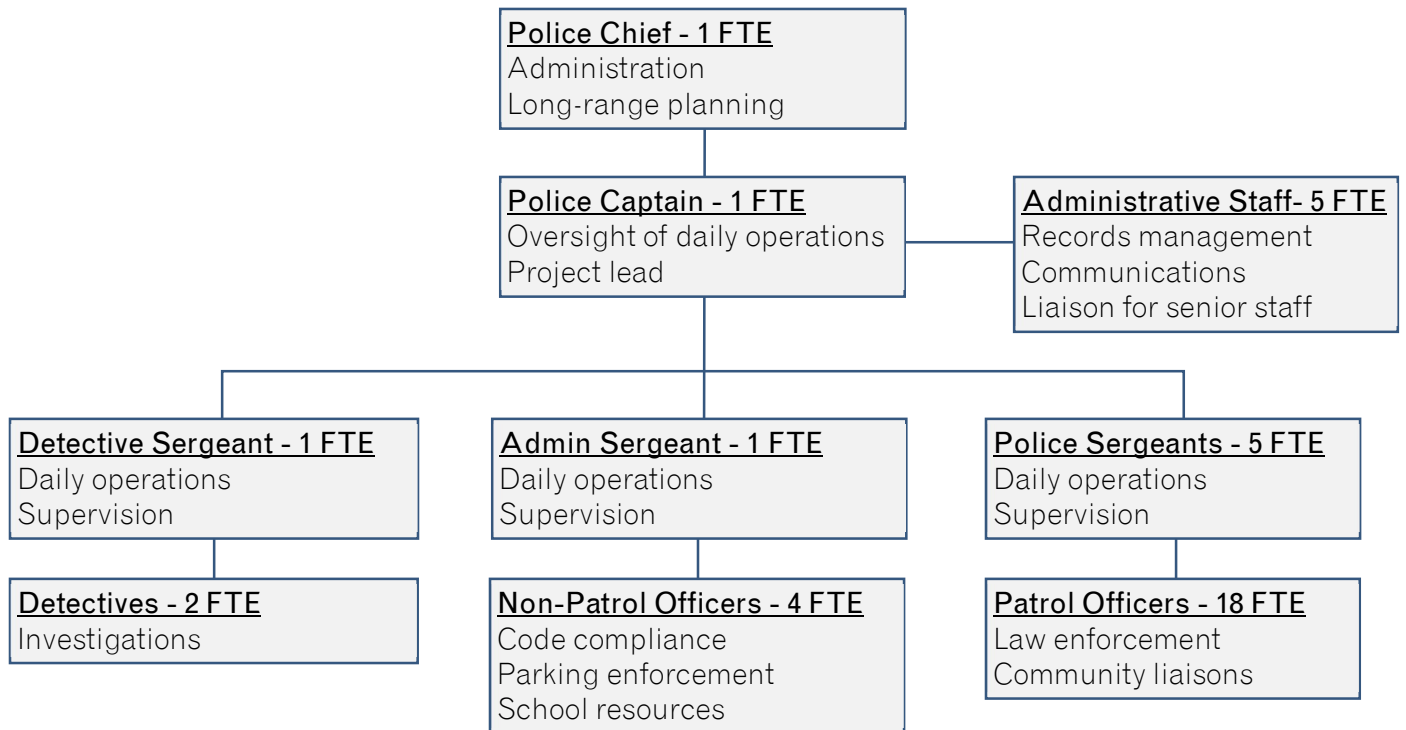
**Tina Jones**  
Chief of Police

## Purpose

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

Provides for cost of animal control and impounding in partnership with the City of Washougal.

## Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Integrated fleet and interview room camera systems.
- Improved wellness support by creating a wellness committee and peer support team.
- Improved processes by leveraging technology solutions.
- Started UAS (unmanned aircraft systems) program.
- Began policy update project.

## Goals and New Initiatives in 2025 – 2026

- Continue to get the UAS program operationalized.
- Identify equipment to purchase and practices to implement that can improve safety and reduce risk/liability.
- Strive to maintain adequate staffing to meet public safety needs.
- Continue to meet State training mandates and expand on training curriculum for all staff.
- Complete policy project.
- Support staff to strive to retain our valuable employees and recruit new employees.

## Future Challenges

Issue	Plan for Resolution
<p>43% of commissioned staff are eligible to retire in the next 5 years. This includes 13 positions out of 30. Recruiting, hiring, and training these positions and maintaining adequate staffing will be a challenge if large groups retire in a short time frame.</p>	<p>Retirements are inevitable. Keeping and supporting our valuable staff as long as possible is a goal we strive for. Monitoring upcoming eligible prospective retirees, maintaining current hiring lists, and streamlining our background and hiring process is essential. Monitoring our abilities to handle calls for service will be critical as we navigate this challenge; adjustments in assignments may be necessary. We are also starting a project where we generate standard operating procedures to capture some of the institutional knowledge of our more tenured staff to help us navigate a near future with less tenured staff.</p>

Issue	Plan for Resolution
<p>Night shift patrol remains without direct supervision. We need 2 patrol sergeants to fulfill this need. By adding 2 sergeants, it creates an even more urgent need for a lieutenant position to oversee the patrol division.</p>	<p>These positions were added to the budget contingent upon a successful vote by the community in February. The vote was not approved. This gap in supervisory coverage remains a major challenge for patrol and high risk for the city. Currently there is not an identified alternative solution.</p>
<p>Having adequate middle management supervisory staff is needed due to the ever-increasing demands on the team from State mandates as well as the unbalanced span of control for the Captain position.</p>	<p>The Chief identified two Lieutenants positions, and one Administrative Supervisor position needed to help support the supervisory needs and to take some of the burden off the Captain position. One of the Lieutenant positions was included in the budget contingent upon a favorable vote for an increased utility tax. This was not approved, and we remain without needed supervisory staff.</p>
<p>Call response for the West side of Camas has not been meeting response time goals. As Camas has grown, our response area has expanded, and our officers are navigating more traffic on the roadways with the population growth.</p>	<p>Additional staff for patrol was identified as needed by the Chief, including two officer and two sergeant positions for patrol. A proposition was sent out to the voters, which would have funded one officer and two sergeant positions. This initiative did not pass, so we remain understaffed to address calls in the timely manner we strive for.</p> <p>We will continue to try to identify other ways to address this challenge by monitoring call patterns and adjusting as needed, if possible. We may need to consider adjusting the call response, such as having community members self-report online rather than sending an officer to certain calls.</p>
<p>Providing adequate training and staying current on emerging trends and skills is a challenge we strive to achieve with our staff. We have several staff who are recently assigned to newer roles, such as detectives and records, which takes a lot of technical training. Making sure we have the money and time to send staff to training is a challenge.</p>	<p>We have been receiving some grant funds to cover training for staff, including wellness and body worn camera redactions, for example. We also strive, when possible, to send our team members to local trainings to reduce costs. We also use in house instructors for much of our training needs and we make it a priority to keep our instructors current on their training certifications. This budget includes funding for our sworn members to engage in needed active threat training.</p>

## Strategic Priorities and Metrics

Strategic Priority Area: Safe and Accessible Community		
<b>Response Times – High Priority Calls</b>		
<b>Goal:</b> Under 6 min	<b>Source:</b> Department service delivery goal	
Responding to high priority calls in a timely manner is important for life saving and improving safety in our community and providing excellent service. The Department’s goal is to maintain appropriate response times to Priority 1 and 2 calls, the most critical calls.		
<b>2022</b>	<b>2023</b>	<b>2024</b>
6:37	5:05	5:54

Strategic Priority Area: Safe and Accessible Community		
<b>Response Times – Medium Priority Calls</b>		
<b>Goal:</b> Under 8 min	<b>Source:</b> Department service delivery goal	
Responding to medium priority calls in a timely manner is important for improving safety in our community and providing excellent service. The Department’s goal is to maintain appropriate response times to Priority 3 calls.		
<b>2022</b>	<b>2023</b>	<b>2024</b>
8:05	6:08	7:03

Strategic Priority Area: Safe and Accessible Community		
<b>Response Times – Low Priority Calls</b>		
<b>Goal:</b> Under 10 min	<b>Source:</b> Department service delivery goal	
Responding to high priority calls in a timely manner is important for life saving and improving safety in our community and providing excellent service. The Department’s goal is to maintain appropriate response times to Priority 4 and 5 calls.		
<b>2022</b>	<b>2023</b>	<b>2024</b>
9:10	5:04	6:23



Strategic Priority Area: Safe and Accessible Community

**Records Management**

**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

The Records Division provides critical service to the community by conducting background checks, processing concealed weapons licenses, fulfilling public records requests and processing reports, among other tasks. This work is imperative to conduct our public safety work because reports are shared with partners, such as the prosecuting attorneys and the courts.

2022	2023	2024
2838 police reports	3197 police reports	3297 police reports
495 public record requests	627 public record requests	711 public record requests
413 concealed permit licenses	393 concealed permit licenses	282 concealed permit licenses
193 background checks	272 background checks	290 background checks

## Budget Overview and Changes

### Offender Work Crew

The Offender Work Crew that was previously included with the Law Enforcement budget as Detention and Corrections has been moved to Administrative Services to more accurately reflect it as a correctional program rather than an enforcement program. The detention portion of the program for incarceration and parole services, which are intergovernmental service expenses from Clark County, have remained in the Police budget.

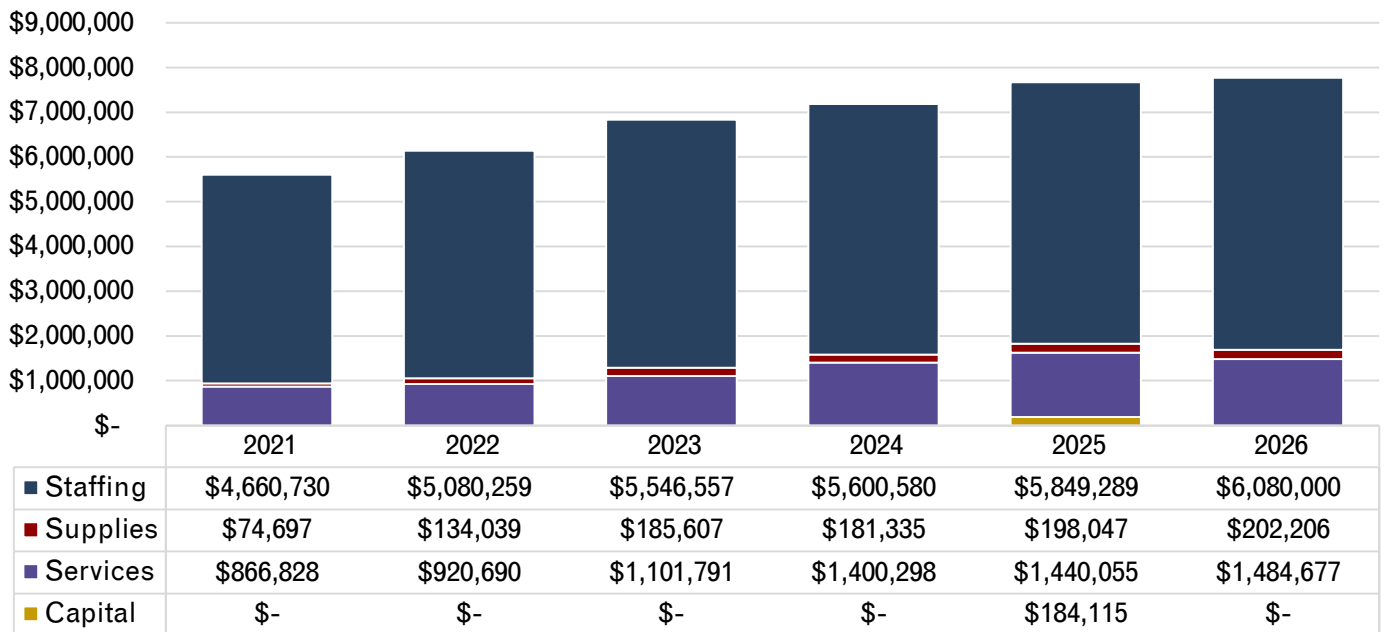
### Capital

The Department identified two capital projects for the biennium: the replacement of aging radio equipment and the addition of equipment to lower the risk of opioid exposure for officers. The opioid equipment purchases will be funded with the City’s portion of the long-term settlements being negotiated by the State with pharmacies and opioid manufacturers, which have already begun to be received.

### Staffing Decision Package

The 2025 budget contained only a single decision package, which was for adding Police staff to shore up critical coverage shortages. This was the only major budget increase proposed to City Council due to projected revenue shortfalls. Approval for the hires was contingent on the passing of a special referendum to increase City utility taxes by 4% as a dedicated source of revenue to fund the positions.

Although not yet certified, the unofficial results from the special referendum indicate that this ballot measure will be certified as rejected, therefore the additional expenses are not included in the following charts and tables.



## Adopted Budget in Detail – Police

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Police Salaries	3,237,452	3,469,837	3,885,144	3,895,088	4,002,386	4,082,434
Police Overtime	156,527	193,829	225,380	193,878	222,262	226,708
Parking Salaries	23,037	23,913	25,370	33,379	45,003	45,903
Parking OT	-	45	21	14	102	104
Code Salaries	35,863	64,296	67,346	73,904	78,772	80,348
<b>Law Enforcement Salaries</b>	<b>\$ 3,452,879</b>	<b>\$ 3,751,920</b>	<b>\$ 4,203,261</b>	<b>\$ 4,196,262</b>	<b>\$ 4,348,526</b>	<b>\$ 4,435,496</b>
Police Benefits	1,254,092	1,381,164	1,394,618	1,472,075	1,582,196	1,724,594
Parking Benefits	-	-	-	5,023	3,499	3,814
Code Benefits	-	-	-	26,355	19,247	20,980
Police Uniforms	12,659	35,429	41,414	39,539	42,445	46,265
<b>Law Enforcement Benefits</b>	<b>\$ 1,266,751</b>	<b>\$ 1,416,593</b>	<b>\$ 1,436,033</b>	<b>\$ 1,542,992</b>	<b>\$ 1,647,388</b>	<b>\$ 1,795,653</b>
Supplies	24,681	32,676	40,480	51,561	54,914	56,067
Fuel Consumed	-	71,208	66,417	63,518	73,400	74,942
Tools & Equipment	50,015	30,154	78,709	66,256	69,732	71,197
<b>Law Enforcement Supplies</b>	<b>\$ 74,697</b>	<b>\$ 134,039</b>	<b>\$ 185,607</b>	<b>\$ 181,335</b>	<b>\$ 198,047</b>	<b>\$ 202,206</b>
Professional Services	46,366	57,262	105,658	183,989	121,264	123,810
Intergovernmt - Other	278,075	240,079	245,485	320,433	344,565	351,801
Equipment Rental	-	-	-	-	423,654	432,551
Communication	37,368	38,868	41,727	45,022	30,858	31,506
Travel	6,574	14,371	8,014	26,278	51,290	52,367
Interfund Rents/Leases	324,090	359,740	446,313	512,920	-	-
Insurance	84,565	88,875	131,881	167,950	172,149	189,364
Public Utilities	24,738	29,262	32,257	32,292	27,285	28,650
Repairs & Maintenance	33,354	41,446	43,387	36,618	42,189	43,075
Ads/Printing/Forms	-	-	-	-	500	500
Software	-	-	-	-	158,409	161,736
Miscellaneous	31,697	50,787	47,070	74,796	67,892	69,318
<b>Law Enforcement Services</b>	<b>\$ 866,828</b>	<b>\$ 920,690</b>	<b>\$ 1,101,791</b>	<b>\$ 1,400,298</b>	<b>\$ 1,440,055</b>	<b>\$ 1,484,677</b>
Radio Replacements	-	-	-	-	129,115	-
Opioid Equipment	-	-	-	-	55,000	-
<b>Law Enforcement Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 184,115</b>	<b>\$ -</b>
Intergovernmt – County Parole	-	-	-	-	85,638	87,436
Intergovernmt – County Custody	-	-	-	-	176,911	180,626
<b>County – Custody/Parole</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 262,549</b>	<b>\$ 268,063</b>
<b>Total Law Enforcement</b>	<b>\$ 5,661,155</b>	<b>\$ 6,223,242</b>	<b>\$ 6,926,692</b>	<b>\$ 7,320,888</b>	<b>\$ 8,080,679</b>	<b>\$ 8,186,094</b>
		9.93%	11.30%	5.69%	10.38%	1.30%

## Adopted Budget in Detail – Animal Control

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 194	\$ 198
Intergovernmt - Other	\$ 98,812	\$ 111,289	\$ 118,894	\$ 162,757	\$ 143,456	\$ 146,469
<b>Total Animal Control Expenses</b>	<b>\$ 98,812</b>	<b>\$ 111,289</b>	<b>\$ 118,894</b>	<b>\$ 162,757</b>	<b>\$ 143,650</b>	<b>\$ 146,666</b>
		12.63%	6.83%	36.89%	-11.74%	2.10%

## General Fund: Information Technology

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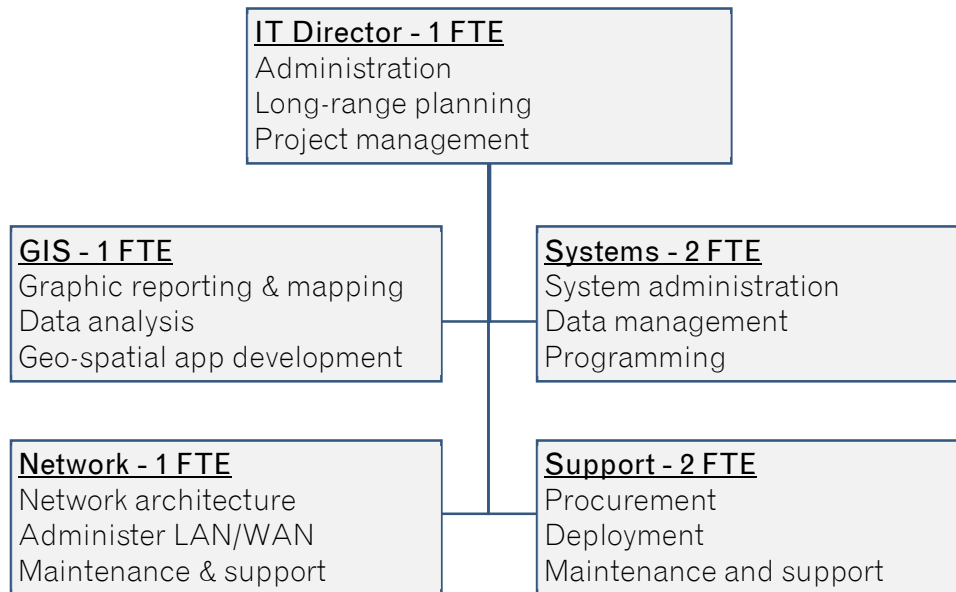


**Michelle Jackson**  
Information Technology Director

### Purpose

To provide quality information technology services, in a cost-effective manner, to support the City of Camas department's ability to deliver excellent services to the community.

### Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- As part of the infrastructure modernization, IT has completed the replacement and upgrades of the city's storage solution, firewall and anti-virus endpoints. Upgraded network equipment such as switches and cabling across city assets.
- Surveyed the IT team and city staff to identify service gaps and expectations, resulting in updated job descriptions to reflect current responsibilities, documented processes, the acquisition of an IT ticketing system, and the development of standard operating procedures.
- Completed the implementation of M365 office applications, Intune and email migration to the cloud, Exchange Online.
- Conducted a comprehensive cybersecurity audit utilizing free services from the State Auditor's Office (SAO), resulting in a positive assessment.
- Leveraged cyber security program, Splunk, to provide data analytics and security which helps our IT operations collect, search, monitor, and analyze machine-generated data from various sources, such as logs, servers, networks, and applications for any malicious behavior or anomalies.
- Secured priority city buildings with advanced physical access measures. This included the installation of security cameras, panic buttons, and access control on identified entry points and data closets across the city.
- GIS played a key role in developing field applications that enable teams to document and track assets. Additionally, GIS completed creating the Comprehensive 2045 interactive story maps, stormwater dashboards and asset collection applications, built snow route maps, police response maps, and other location-based maps and mobile applications requested throughout the city.
- GIS completed the integrations for Tyler Technologies working with our partners at Clark County GIS to leverage their mapping services. This work was required for the success of EPL, Civic Access and EAM.
- IT supported departments in the implementation of all Tyler modules and mobile applications.
- Implemented key technology policies to protect our infrastructure, further strengthening our cyber security posture and security footprint. SAO assisted in prioritizing the creation of cyber policies, malicious domain blocks, incident response procedures and account management policies.
- Implemented multifactor authentication across the city.
- GIS negotiated an enterprise agreement with ESRI (mapping software) to lower licensing and support and maintenance costs across the city.

## Goals and New Initiatives in 2025 – 2026

- Deploy device encryption city-wide leveraging M365 BitLocker encryption.
- Upgrade all city client windows devices to Microsoft Windows 11.
- Upgrade the City's website from Municode (cityofcamas.us) to Civic Plus, a feature-rich platform with built-in accessibility enhancements that will improve functionality while reducing costs.
- Complete the configuration and implementation of SharePoint Online for the City's intranet to enhance internal communication and collaboration.
- Upgrade of our document management system, Laserfiche.
- Assist in the completion of the final Tyler module, Utility Billing.
- Implement web filtering across the city to improve security and reduce risk to the city.
- Install wireless access points to provide better wireless access in city buildings.
- Complete foundational cyber security policies, standards, and procedures.
- Acquire and configure ESRI mapping services backup software to enhance data security, ensure continuity of GIS operations, and protect critical spatial data from loss, corruption, or cyber threats. This implementation will strengthen disaster recovery capabilities and maintain the integrity of mapping services used across the city.

## Future Challenges

Issue	Plan for Resolution
<p>Ransomware, phishing attacks, and insider threats are increasing, targeting government agencies.</p> <p><b>Risks:</b></p> <ul style="list-style-type: none"> <li>- State-sponsored cyberattacks targeting critical infrastructure.</li> <li>- More sophisticated ransomware using AI to bypass security controls.</li> <li>- Third-party vendor vulnerabilities, especially in cloud-hosted services</li> </ul>	<ul style="list-style-type: none"> <li>- Strengthen zero-trust architecture and endpoint detection &amp; response (EDR).</li> <li>- Complete incident response plan and conduct regular tabletop exercises for cyber incident response.</li> <li>- Leverage Splunk to detect and report malicious behavior and/or anomalies.</li> </ul>
<p>Expanding IT needs but limited funding from local government budgets.</p> <p><b>Risks:</b></p> <ul style="list-style-type: none"> <li>- Increased pressure to cut costs, despite growing cybersecurity, disaster recovery and infrastructure needs.</li> <li>- Lack of funding for staffing, cloud migrations, and new security tools.</li> </ul>	<ul style="list-style-type: none"> <li>- Advocate for long-term IT investment strategies in budget planning.</li> <li>- Seek grants and state/federal funding for cybersecurity improvements.</li> <li>- Leverage free services offered through the SAO and the state CISA</li> <li>- Implement cost-sharing agreements for regional IT services with neighboring cities, like Clark County</li> </ul>
<p>Citizens expect more online services, but government processes are often slow to adapt, and software can be costly.</p> <ul style="list-style-type: none"> <li>- Pressure to offer mobile-friendly government services.</li> <li>- ADA compliance lawsuits if websites and services are not fully accessible.</li> </ul>	<ul style="list-style-type: none"> <li>- Replace temporary accessibility overlay on cityofcamas.us website by Implementing CivicPlus upgrades efficiently with accessibility at the forefront.</li> <li>- Adopt self-service portals for permitting, payments, and records access <b>-in progress</b></li> <li>- Use GIS data integration to provide interactive public services using current licensing agreement.</li> </ul>



Issue	Plan for Resolution
<p>Retaining &amp; investing in skilled IT professionals despite budget constraints that prevent hiring additional staff.</p> <ul style="list-style-type: none"> <li>- Increased workload pressure on existing staff, leading to burnout and turnover.</li> <li>- Loss of institutional knowledge due to retirements or resignations.</li> <li>- Difficulty maintaining cybersecurity, cloud, and enterprise system expertise without competitive compensation or investment in training</li> </ul>	<ul style="list-style-type: none"> <li>- Invest in cross-training and internal skill development to maximize existing staff potential and reduce single points of failure.</li> <li>- Improve work-life balance by offering flexible schedules, hybrid work options, or alternative benefits to boost job satisfaction.</li> <li>- Foster a strong workplace culture with team-building initiatives, and employee engagement strategies.</li> </ul>

## Strategic Priorities and Metrics

Strategic Priority Area: Engaged Workforce

### Total Tickets Received

**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

Tracking the total number of IT operational tickets submitted helps measure IT service demand and operational efficiency, ensuring that the City of Camas can effectively support employees and maintain system reliability.

The goal is not necessarily to reduce ticket volume, but to ensure that the IT department can manage the increasing workload while maintaining SLA compliance and service quality. This metric is tracked through Freshdesk (our IT service desk system), which logs all support requests from city employees.

95.5%, demand doubled on average since 2022.

2022	2023	2024
551	565	1,257

Strategic Priority Area: Engaged Workforce

**Total Tickets Resolved**

**Goal:** 95% | **Source:** Department service delivery goal

Tracking total tickets resolved measures the IT department's ability to effectively respond to and complete service requests, ensuring that city employees experience minimal disruptions in their daily operations. The goal is to close at least 95% of submitted tickets within the reporting period to ensure a balanced workload and prevent unresolved issues from accumulating.

Service Level Agreement (SLA): 70% Resolution SLA compliance. This is the percentage of tickets resolved within their resolution SLA

2022	2023	2024
71%	88%	94%

Strategic Priority Area: Stewardship of City Assets, Engaged Workforce

**Projects Submitted and Closed**

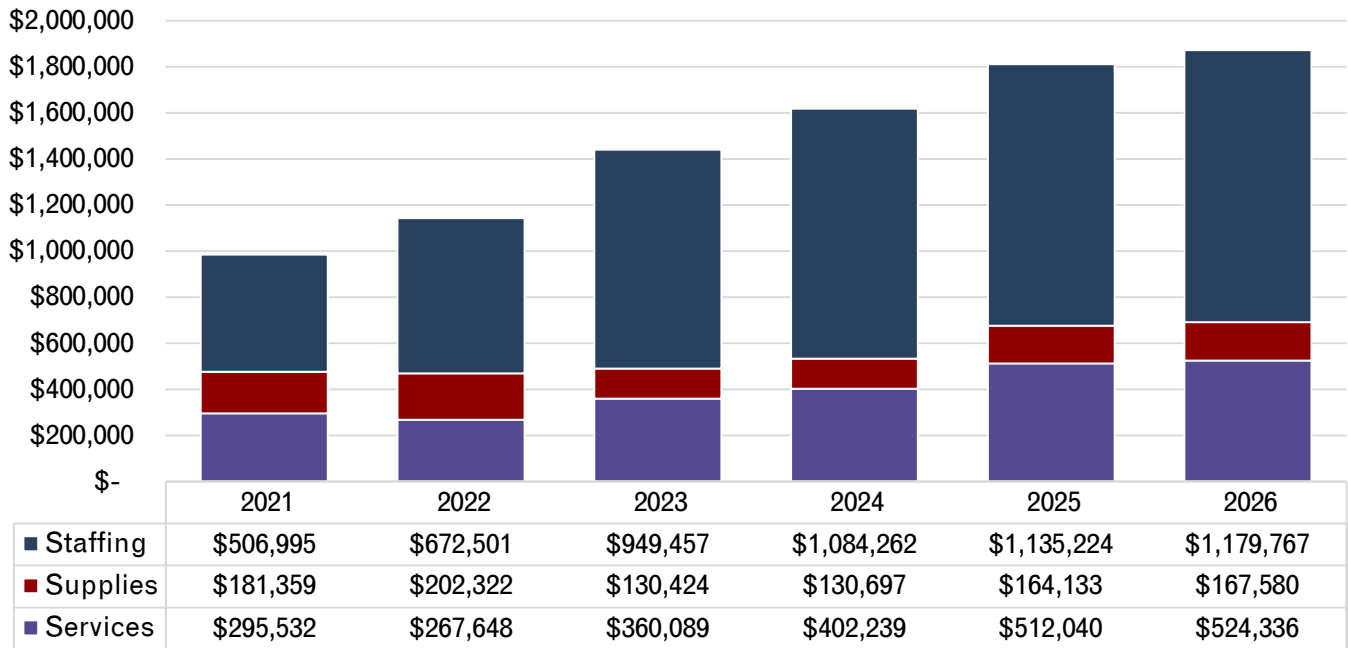
**Goal:** Above 70% | **Source:** Department service delivery goal

Tracking and analyzing IT projects ensures governance, efficiency, and strategic alignment. By measuring tracked vs. allocated projects, IT can improve transparency and resource planning. Comparing completed vs. planned projects helps identify execution bottlenecks and enhances project delivery. Ensuring strategic projects receive proper attention supports long-term IT goals, while balanced resource allocation prevents workload overload

2022	2023	2024
n/a	n/a	100%

## Budget Overview and Changes

The capital projects for IT have been moved to a dedicated internal service fund in advance of the full program relocating to the fund with the development of a cost recovery model for the rental and replacement of technology assets later in the biennium. No other significant budget changes occurred beyond pacing inflation, primarily in staffing costs.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	365,049	460,409	691,058	789,589	793,297	809,163
Intern Salaries	7,670	19,190	-	-	26,214	26,739
Overtime	2,369	3,647	4,046	1,109	3,735	3,809
<b>IT Salaries</b>	<b>\$ 375,088</b>	<b>\$ 483,246</b>	<b>\$ 695,104</b>	<b>\$ 790,699</b>	<b>\$ 823,246</b>	<b>\$ 839,711</b>
<b>IT Benefits</b>	<b>\$ 131,907</b>	<b>\$ 189,255</b>	<b>\$ 254,352</b>	<b>\$ 293,564</b>	<b>\$ 311,978</b>	<b>\$ 340,056</b>
Supplies	8,616	5,962	5,012	5,374	9,395	9,592
Tools & Equipment	172,743	196,361	125,412	125,323	154,738	157,987
<b>IT Supplies</b>	<b>\$ 181,359</b>	<b>\$ 202,322</b>	<b>\$ 130,424</b>	<b>\$ 130,697</b>	<b>\$ 164,133</b>	<b>\$ 167,580</b>
Professional Services	268,054	236,199	256,479	274,235	143,281	146,290
Intergovernmt - County	10,937	11,064	11,397	11,588	11,806	12,054
Communication	6,549	5,930	6,813	12,862	14,761	15,071
Travel	-	30	325	3,978	512	523
Rents & Leases	-	-	60,000	74,053	108,298	110,573
Insurance	8,810	6,450	18,356	19,056	19,532	21,485
Repairs & Maintenance	-	4,366	-	699	7,234	7,385
Software	-	-	-	-	200,000	204,200
Miscellaneous	1,183	3,608	6,719	5,768	6,617	6,756
<b>IT Services</b>	<b>\$ 295,532</b>	<b>\$ 267,648</b>	<b>\$ 360,089</b>	<b>\$ 402,239</b>	<b>\$ 512,040</b>	<b>\$ 524,336</b>
Cyber Security System	-	-	-	60,000	-	-
Phone System Upgrade	-	-	-	152	-	-
Network Equipment	-	-	-	121,605	-	-
O365 Upgrades	-	-	-	160,642	-	-
<b>IT Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 342,400</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Info Tech Expenses</b>	<b>\$ 983,886</b>	<b>\$ 1,142,472</b>	<b>\$ 1,439,970</b>	<b>\$ 1,959,598</b>	<b>\$ 1,811,397</b>	<b>\$ 1,871,683</b>
		16.12%	26.04%	36.09%	-7.56%	3.33%

## General Fund: Engineering

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**Alan Peters**  
Community Development Director

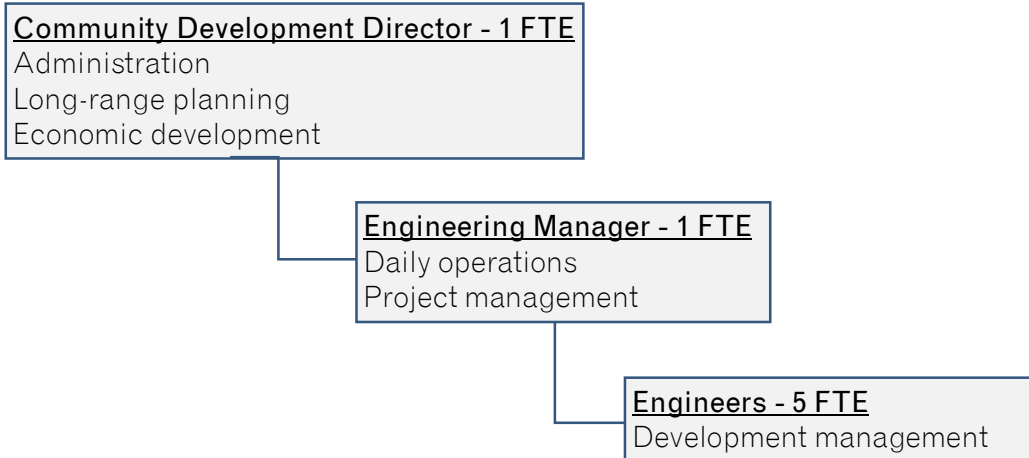


**Steve Wall**  
Public Works Director

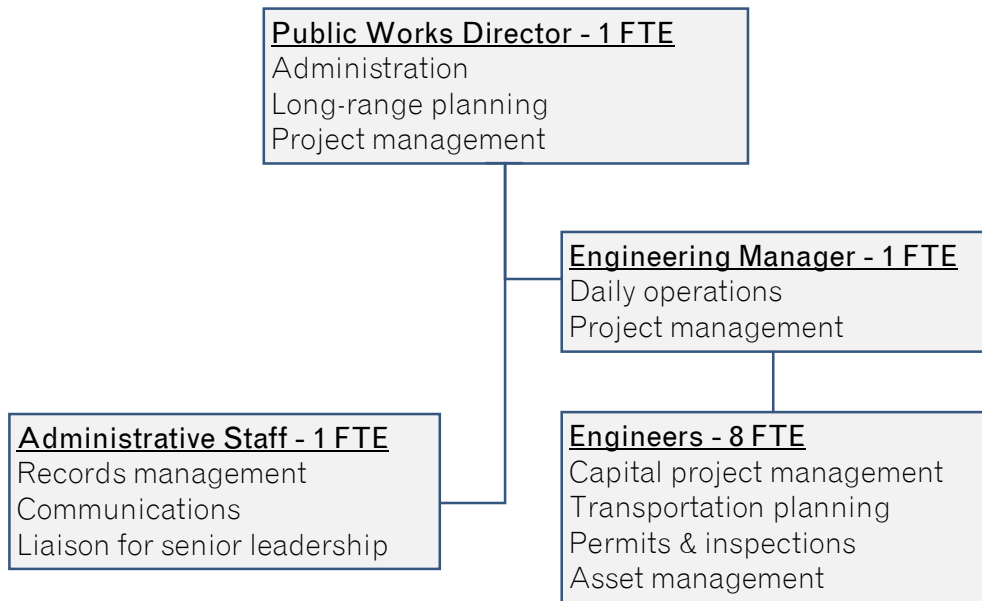
### Purpose

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

### Development Engineering Organizational Chart and Functions



## Capital And Utility Engineering Organizational Chart and Functions



### Key Accomplishments in 2023 – 2024

- Significant capital projects completed include NW 14<sup>th</sup> Ave. CDBG Reconstruction, ADA upgrades, Brady and Grand Ridge Intersection Improvements,
- Development engineering completed over 97 pre-application staff reports, 41 development applications, 13 final plat reviews and 44 construction plan reviews which include single-family infill lots, subdivisions, short-plats, multi-family sites, and commercial
- Development engineering inspected the construction of 13 commercial sites, 5 multi-family sites, the infrastructure for approximately 450 single-family residential lots.
- Provided engineering support for other departments
- Implemented BlueBeam
- Implemented Tyler Enterprise Permitting and Licensing for Engineering Review

## Goals and New Initiatives in 2025 – 2026

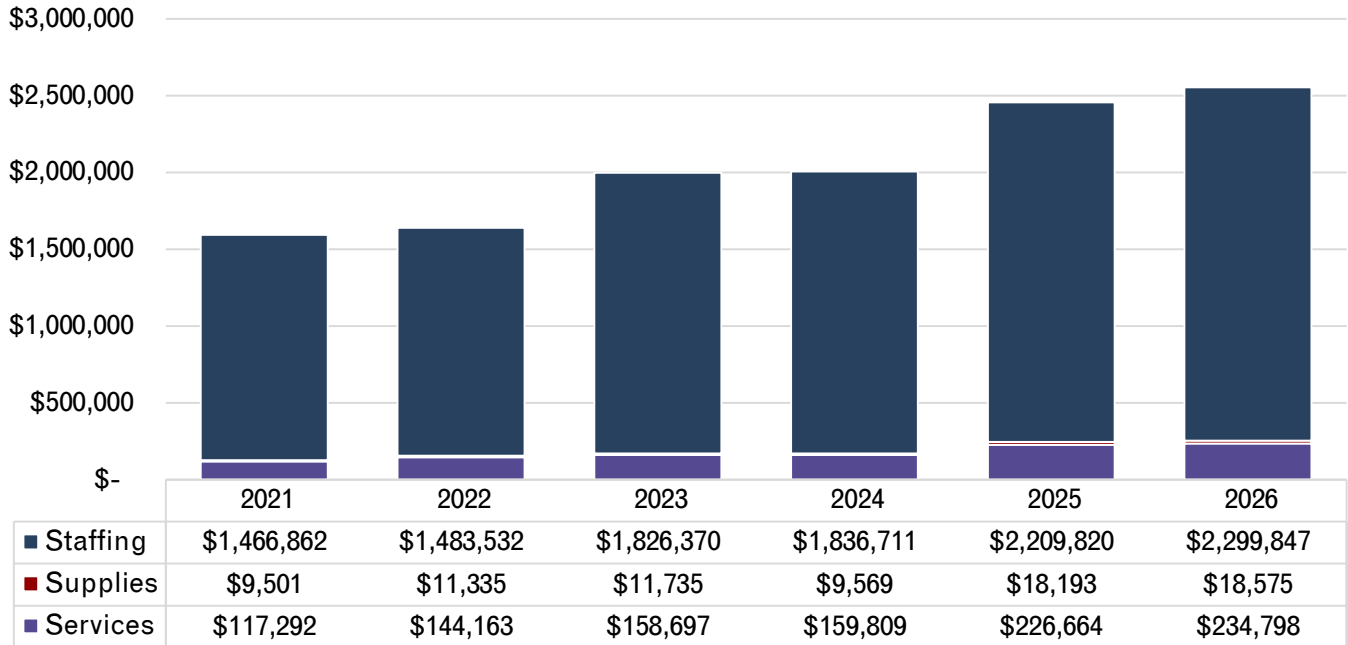
- Seek additional training and cross-training opportunities for engineering staff
- Continue to seek opportunities for efficiencies, including the use of new tools and technology improvements
- Provide support and guidance to other City departments
- Management, design, construction of Capital Projects outlined in the Capital section of the budget
- Continue to meet the demanding deadlines of pre-applications meeting notes, application staff reports, construction drawings reviews, and development inspections

## Future Challenges

Issue	Plan for Resolution
<p>With the projection of more growth in the City there will be continual demands for internal Engineering services and construction management for capital and development projects</p>	<p>A new engineering manager position is needed to meet increase workload demands. More efficiencies in our processes should be realized with additional technology upgrades and staff training.</p>

## Budget Overview and Changes

With the addition of staff over recent years and costs pacing inflation, the primary changes over the biennium are staff expenses. The Department also budgets for temporary summer help but have elected not to hire the positions for several years, which also increases the budget amount over prior actuals.





## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	1,023,947	1,026,019	1,291,680	1,318,575	1,469,902	1,499,300
Temp Salaries	-	-	1,932	-	58,194	59,358
Overtime	11,702	17,748	22,001	1,690	27,009	27,549
<b>Engineering Salaries</b>	<b>\$ 1,035,648</b>	<b>\$ 1,043,766</b>	<b>\$ 1,315,613</b>	<b>\$ 1,320,266</b>	<b>\$ 1,555,105</b>	<b>\$ 1,586,207</b>
Benefits	431,213	439,766	510,757	516,446	636,422	693,700
Temp Benefits	-	-	-	-	18,294	19,940
<b>Engineering Benefits</b>	<b>\$ 431,213</b>	<b>\$ 439,766</b>	<b>\$ 510,757</b>	<b>\$ 341,852</b>	<b>\$ 654,716</b>	<b>\$ 713,640</b>
Supplies	3,863	3,341	5,277	2,900	7,340	7,494
Fuel Consumed	-	7,858	6,373	5,654	8,465	8,643
Tools & Equipment	5,638	136	86	1,014	2,388	2,438
<b>Engineering Supplies</b>	<b>\$ 9,501</b>	<b>\$ 11,335</b>	<b>\$ 11,735</b>	<b>\$ 9,569</b>	<b>\$ 18,193</b>	<b>\$ 18,575</b>
Professional Services	46,054	66,950	60,703	44,240	87,989	89,837
Equipment Rental	-	-	-	-	47,421	48,417
Communication	8,380	9,003	8,846	10,050	9,674	9,877
Travel	-	58	5	-	524	535
Interfund Rents	26,227	29,298	45,225	46,762	-	-
Insurance	24,710	26,296	30,766	41,670	42,712	46,983
Repairs & Maintenance	75	741	1,238	238	532	544
Software	-	-	-	-	16,840	17,194
Miscellaneous	11,847	11,818	11,913	16,850	20,972	21,412
<b>Engineering Services</b>	<b>\$ 117,292</b>	<b>\$ 144,163</b>	<b>\$ 158,697</b>	<b>\$ 159,809</b>	<b>\$ 226,664</b>	<b>\$ 234,798</b>
<b>Capital - Vehicles</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,388</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Engineering</b>	<b>\$ 1,593,654</b>	<b>\$ 1,639,031</b>	<b>\$ 1,996,802</b>	<b>\$ 1,865,884</b>	<b>\$ 2,454,678</b>	<b>\$ 2,553,220</b>
		2.85%	21.83%	-6.56%	31.56%	4.01%

# General Fund: Community Development

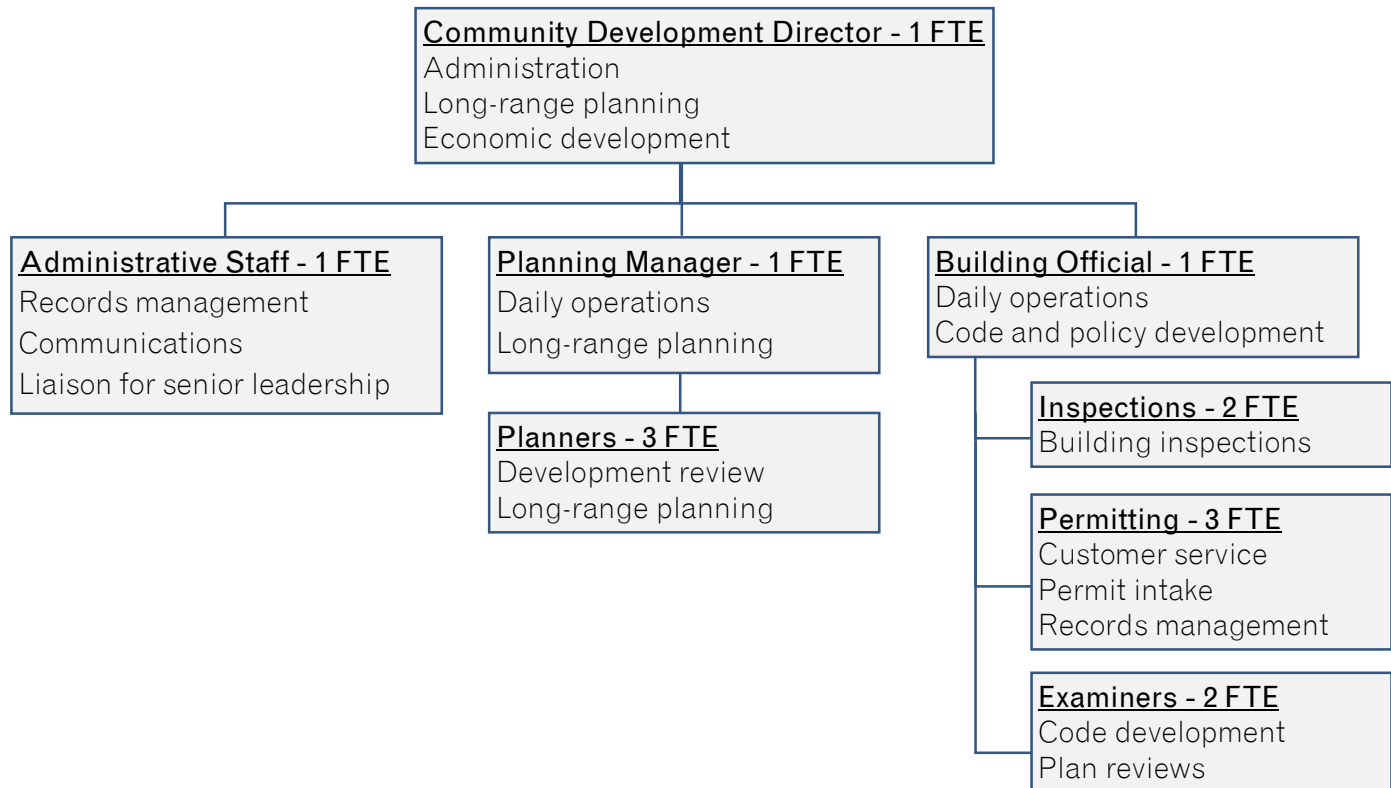


**Alan Peters**  
Community Development Director

## Purpose

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

## Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Completed implementation of new Enterprise Permitting and Licensing online permitting system.
- Initiated *Our Camas 2045* Comprehensive Plan Update and *Our Downtown Camas 2045* Subarea Plan projects supported by \$450,000 in grant funding.
- Implemented new 2021 building code updates.
- Reviewed 252 land use applications and 1954 building permit plans.

## Goals and New Initiatives in 2025– 2026

- Complete and adopt *Our Camas 2045* Comprehensive Plan and *Our Downtown Camas 2045* Subarea Plan
- Adopt revisions to Camas Municipal Code Title 15 (Building), Title 16 (Environment), Title 17 (Land Development), and Title 18 (Zoning) to align with updated plans, state requirements, and improve review processes and timelines.
- Provide regular reporting on permitting and economic development activity.
- Fill all budgeted positions and align staffing with departmental needs.

## Future Challenges

Issue	Plan for Resolution
<p>The City’s new Enterprise Permitting and Licensing (EPL) system has changed our customer service experience and internal workflow processes, affecting job responsibilities and staffing needs.</p>	<p>The department may need to create a new position or adjust existing job descriptions to provide for long-term system monitoring, maintenance, and reporting.</p>

Issue	Plan for Resolution
The City will need to attract, retain, and grow businesses and commercial development. Economic development is a priority of the Strategic Plan and Our Camas 2045 Comprehensive Plan.	The department will need to evaluate resources to support economic development planning and implementation by designating a point-of-contact for economic development programs and serving as a liaison to the business community.
Recent Washington legislation may change the nature of development in Camas, resulting in more complex projects with the requirement for faster permit processing timelines.	The department will need to evaluate resources to support the review of more complex multi-family, mixed use, and commercial development projects through professional development for existing staff, on-call contracting of specialists, or professional staff.

## Strategic Priorities and Metrics

Strategic Priority Area: Economic Prosperity

### Number of New Residential Housing Units

**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

The number of new housing units constructed each year is an indicator of economic growth in the City. New housing units provide city fees, contribute to the City's assessed value, create construction jobs, provide new housing for workers, and create higher demand for local businesses and services.

2022	2023	2024
203	154	231

Strategic Priority Area: Economic Prosperity

### Number of Building Permits

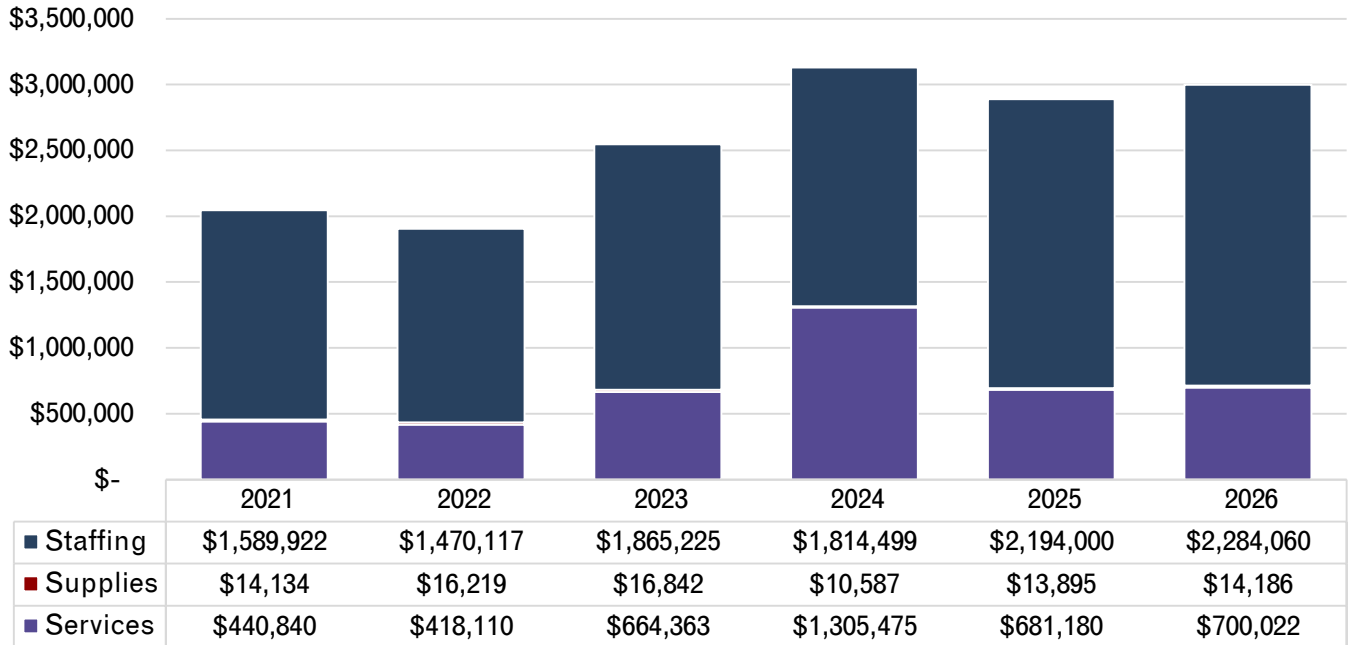
**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

Building permit activity is a strong measure of construction activity in the City, as well as an indicator of economic growth and confidence. Permit fees contribute to the City's revenue and support staffing needs and infrastructure improvements.

2022	2023	2024
947	1,054	895

## Budget Overview and Changes

The Permitting and Licensing phase of the ERP implementation project completed in Summer 2024, leading to a decrease in professional services costs for the biennium. Several long-range planning efforts are anticipated to finalize as well, which have also decreased the professional services budget need.



## Adopted Budget in Detail – Community Development

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	198,459	197,367	196,912	200,070	216,056	220,377
Overtime	2,797	365	-	-	300	300
<b>Comm Dev Salaries</b>	<b>\$ 201,256</b>	<b>\$ 197,732</b>	<b>\$ 196,912</b>	<b>\$ 200,070</b>	<b>\$ 216,356</b>	<b>\$ 220,677</b>
<b>Comm Dev Benefits</b>	<b>\$ 49,075</b>	<b>\$ 56,168</b>	<b>\$ 75,135</b>	<b>\$ 76,663</b>	<b>\$ 97,775</b>	<b>\$ 106,575</b>
<b>Comm Dev Supplies</b>	<b>\$ 47</b>	<b>\$ 3,647</b>	<b>\$ 3,113</b>	<b>\$ 2,003</b>	<b>\$ 3,012</b>	<b>\$ 3,075</b>
Professional Services	-	118,957	303,092	423,275	104,764	107,900
Communication	2,694	11,662	2,942	3,560	13,039	13,312
Travel	-	-	10	111	3,054	3,118
Insurance	1,762	2,150	9,178	6,352	6,511	7,162
Ads/Printing/Forms	-	-	-	110	415	423
Software	-	-	-	-	145,807	148,869
Miscellaneous	1,028	1,131	1,025	1,503	1,590	1,624
<b>Comm Dev Services</b>	<b>\$ 5,483</b>	<b>\$ 133,899</b>	<b>\$ 316,246</b>	<b>\$ 434,910</b>	<b>\$ 275,179</b>	<b>\$ 282,408</b>
<b>Capital - Vehicle</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,388</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Community Dev Expenses</b>	<b>\$ 255,860</b>	<b>\$ 391,447</b>	<b>\$ 591,406</b>	<b>\$ 745,034</b>	<b>\$ 592,321</b>	<b>\$ 612,734</b>
		52.99%	51.08%	25.98%	-20.50%	3.45%

## Adopted Budget in Detail – Planning

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	399,098	288,243	542,060	533,306	593,758	605,633
Seasonal Salaries	-	-	-	-	29,097	29,679
Overtime	35	-	1,175	140	1,240	1,265
<b>Planning Salaries</b>	<b>\$ 399,133</b>	<b>\$ 288,243</b>	<b>\$ 543,235</b>	<b>\$ 533,447</b>	<b>\$ 624,095</b>	<b>\$ 636,577</b>
Benefits	152,353	127,199	193,979	203,432	227,398	247,863
Seasonal Benefits	-	-	-	-	9,147	9,971
<b>Planning Benefits</b>	<b>\$ 152,353</b>	<b>\$ 127,199</b>	<b>\$ 193,979</b>	<b>\$ 203,432</b>	<b>\$ 236,545</b>	<b>\$ 257,834</b>
<b>Planning Supplies</b>	<b>\$ 2,088</b>	<b>\$ 5,314</b>	<b>\$ 2,257</b>	<b>\$ 2,073</b>	<b>\$ 3,096</b>	<b>\$ 3,161</b>
Professional Services	134,988	127,203	182,246	631,964	147,852	150,957
Intergovernmt - Other	102,177	34,198	32,452	54,396	119,003	121,502
Communication	1,697	5,389	5,061	5,437	6,383	6,517
Travel	-	-	6,682	-	6,291	6,424
Insurance	11,794	9,965	16,950	15,880	16,277	17,905
Software	-	-	-	-	635	648
Ads/Printing/Forms	375	-	356	-	547	558
Miscellaneous	11,411	4,827	3,937	10,061	14,076	14,371
<b>Planning Services</b>	<b>\$ 262,442</b>	<b>\$ 181,582</b>	<b>\$ 247,684</b>	<b>\$ 717,738</b>	<b>\$ 311,064</b>	<b>\$ 318,882</b>
<b>Total Planning</b>	<b>\$ 816,016</b>	<b>\$ 602,337</b>	<b>\$ 987,155</b>	<b>\$ 1,456,689</b>	<b>\$ 1,174,800</b>	<b>\$ 1,216,454</b>
		-26.19%	63.89%	47.56%	-19.35%	3.55%

## Adopted Budget in Detail – Building

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	545,471	543,760	599,365	550,087	691,743	705,578
Overtime	1	2,136	-	459	2,000	2,040
<b>Building Salaries</b>	<b>\$ 545,471</b>	<b>\$ 545,897</b>	<b>\$ 599,365</b>	<b>\$ 550,546</b>	<b>\$ 693,743</b>	<b>\$ 707,618</b>
<b>Building Benefits</b>	<b>\$ 242,634</b>	<b>\$ 254,879</b>	<b>\$ 256,598</b>	<b>\$ 250,342</b>	<b>\$ 325,486</b>	<b>\$ 354,780</b>
Supplies	6,506	3,050	7,479	2,754	3,909	3,991
Fuel Consumed	-	4,209	3,971	3,517	3,509	3,583
Tools & Equipment	5,493	-	22	241	370	377
<b>Building Supplies</b>	<b>\$ 11,999</b>	<b>\$ 7,258</b>	<b>\$ 11,472</b>	<b>\$ 6,511</b>	<b>\$ 7,788</b>	<b>\$ 7,951</b>
Professional Services	96,037	51,663	38,179	86,253	23,264	23,753
Equipment Rental	-	-	-	-	29,431	30,049
Communication	3,035	4,394	3,773	3,250	3,404	3,475
Travel	365	1,566	1,702	1,979	1,339	1,368
Interfund Rent/Lease	11,278	21,727	27,904	30,494	4,056	4,141
Insurance	10,572	15,050	18,356	22,232	22,788	25,066
Repairs & Maintenance	3,295	4,165	4,300	2,757	4,235	4,324
Software	-	-	-	-	635	648
Miscellaneous	48,333	4,065	6,220	5,863	5,786	5,907
<b>Building Services</b>	<b>\$ 172,915</b>	<b>\$ 102,629</b>	<b>\$ 100,433</b>	<b>\$ 152,827</b>	<b>\$ 94,938</b>	<b>\$ 98,732</b>
<b>Total Building</b>	<b>\$ 973,020</b>	<b>\$ 910,663</b>	<b>\$ 967,868</b>	<b>\$ 960,226</b>	<b>\$ 1,121,954</b>	<b>\$ 1,169,080</b>
		-6.41%	6.28%	-0.79%	16.84%	4.20%

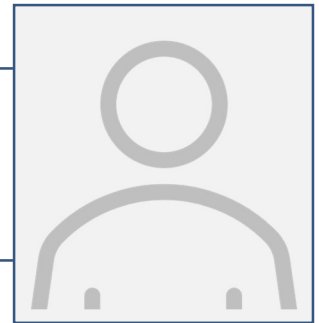


# General Fund: Parks and Recreation



**Steve Wall**  
Public Works Director

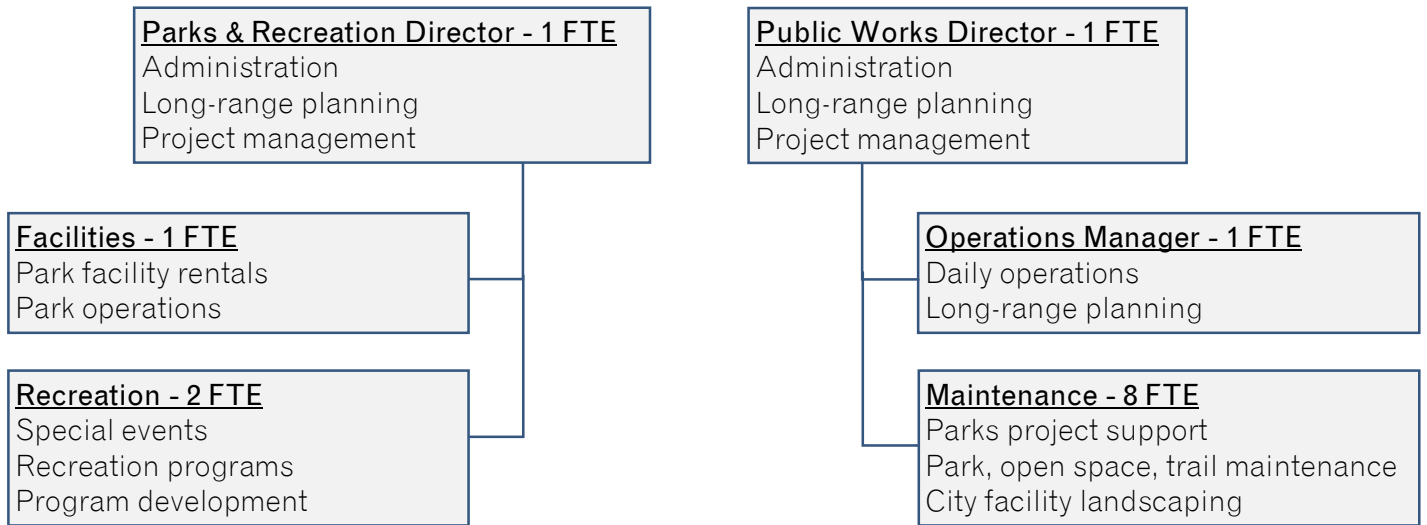
**vacant**  
Director of Parks and Recreation



## Purpose

Camas Parks and Recreation promotes a healthy and sustainable community by listening and responding to the community's needs and desires, protecting, and preserving its natural spaces to improve ecological health, and developing and maintaining parks, trails and recreation programs that are welcoming for all.

## Organizational Charts and Functions



## Key Accomplishments in 2023 – 2024

- Began construction of Crown Park improvements
- Progress on the Legacy Lands Master Plan
- Progress on comprehensive Open Space Master Plan to provide guidance for stewarding City-owned open spaces and forested lands
- Search underway for a new Parks and Recreation Director

## Goals and New Initiatives in 2025 – 2026

- Completion of Crown Park improvements
- Completion of Legacy Lands Master Plan
- Completion of Open Space Management Plan
- Continue addressing the removal of invasive species and the spraying of noxious weeds from open spaces
- Continuing replacing and improving playground safety zones including new borders and additional play surfaces in various parks, outdated park furniture and fixtures, restrooms, and sport dugouts
- Continue improving sports field drainage and apply surface treatments to paved trails

## Future Challenges

Issue	Plan for Resolution
New staffing hires of a new Parks and Recreation Director and replacement for the retirement of a long-time Recreation Coordinator	Upon hiring Parks and Recreation Director, there will likely be a reassessment of the program and staffing needs.
Escalating construction costs	Project value engineering to reduce scope to align project costs to requested budget.
Community desires to add new amenities (capital assets) such as synthetic fields and pool facility to the parks system	Implementation/funding strategy needed for future growth of parks amenities and programs along with funding for operations and maintenance.

Issue	Plan for Resolution
Health of open spaces is being impacted by invasive species and noxious weeds.	City has added an ongoing budget item to ensure annual resources will be dedicated to resolving the issue.

## Strategic Priorities and Metrics

Strategic Priority Area: Vibrant Community Amenities

### Programming Attendance

**Goal:** n/a | **Source:** Monitoring data for future strategic metrics

The Camas community values park and special events which enhance quality of life, foster connections and meet the diverse needs of the community. The Parks and Recreation staff actively communicate and seek to improve outreach and marketing to increase program participation.

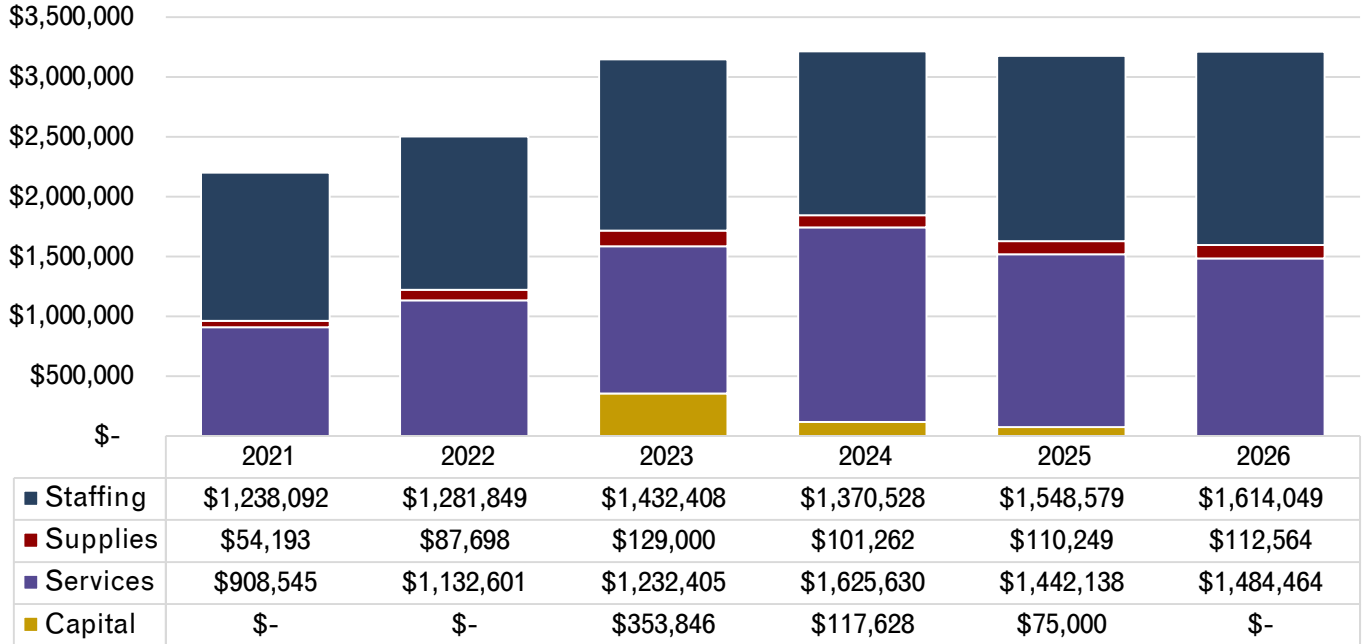
The pre-COVID benchmark for event attendance was 38 participants per event/program, which the Department was monitoring to check for a return of attendees to Parks programming after the pandemic. Through the dedicated efforts of staff, attendance has now not just returned to pre-COVID numbers but has more than doubled.

With this concern firmly addressed over the prior three years measurement period, and the new strategic plan in this biennium as well as a new Director, it is anticipated that the Department will have new metrics to support the strategic priorities in the next biennium.

2022	2023	2024
48	64	77

## Budget Overview and Changes

The Department has several long-range planning efforts that have or will be finalizing, leading to a decreased need for professional services. A few small parks rehabilitation projects are finishing in 2025, but no additional are being started in the Parks & Recreation or Parks Maintenance Departments. The active Parks projects in the biennium are the larger projects with special funding out of the Capital Funds like REET and PIF.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Administration/Recreation</b>						
Admin/Rec Salaries	265,637	271,143	331,963	315,095	352,497	359,547
Temp Salaries	10,752	3,419	-	-	-	-
Admin/Rec Overtime	120	373	97	738	552	563
<b>Admin/Rec Salaries</b>	<b>\$ 276,509</b>	<b>\$ 274,935</b>	<b>\$ 332,060</b>	<b>\$ 315,833</b>	<b>\$ 353,049</b>	<b>\$ 360,110</b>
Admin/Rec Benefits	95,389	102,608	111,948	89,452	130,767	142,535
Temp Benefits	1,542	497	-	-	-	-
<b>Admin/Rec Benefits</b>	<b>\$ 96,931</b>	<b>\$ 103,105</b>	<b>\$ 111,948</b>	<b>\$ 89,452</b>	<b>\$ 130,767</b>	<b>\$ 142,535</b>
Supplies	12,872	9,956	10,693	12,478	11,109	11,343
Fuel Consumed	-	168	-	-	270	276
Tools & Equipment	1,797	1,241	5,773	2,484	5,120	5,228
<b>Admin/Rec Supplies</b>	<b>\$ 14,669</b>	<b>\$ 11,365</b>	<b>\$ 16,466</b>	<b>\$ 14,962</b>	<b>\$ 16,500</b>	<b>\$ 16,846</b>
Professional Services	154,530	166,241	221,548	426,406	243,783	248,902
Equipment Rental	-	-	-	-	6,726	6,867
Communication	2,362	2,341	2,291	2,140	2,461	2,512
Travel	91	3,096	123	10	5,202	5,311
Interfund Rents/Leases	6,412	21,096	27,877	26,540	12,298	12,556
Insurance	25,108	30,637	10,159	7,624	7,814	8,596
Software	-	-	-	-	6,217	6,348
Ads/Printing/Forms	851	3,668	5,277	4,921	3,341	3,411
Miscellaneous	3,168	2,887	15,275	12,965	26,771	27,334
<b>Admin/Rec Services</b>	<b>\$ 192,522</b>	<b>\$ 229,967</b>	<b>\$ 282,549</b>	<b>\$ 480,605</b>	<b>\$ 314,614</b>	<b>\$ 321,838</b>
<b>Total Admin/Recreation</b>	<b>\$ 580,631</b>	<b>\$ 619,370</b>	<b>\$ 743,023</b>	<b>\$ 900,853</b>	<b>\$ 814,928</b>	<b>\$ 841,329</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Community Center</b>						
Buildings Salaries	16,683	16,683	22,063	21,622	21,285	21,711
Buildings Overtime	120	373	97	181	278	283
<b>Community Ctr Salaries</b>	<b>\$ 16,804</b>	<b>\$ 17,056</b>	<b>\$ 22,160</b>	<b>\$ 21,803</b>	<b>\$ 21,562</b>	<b>\$ 21,994</b>
<b>Community Ctr Benefits</b>	<b>\$ 8,057</b>	<b>\$ 8,230</b>	<b>\$ 9,197</b>	<b>\$ 9,421</b>	<b>\$ 9,729</b>	<b>\$ 10,604</b>
Supplies	1,374	1,637	2,906	3,521	3,437	3,509
Tools & Equipment	207	162	141	354	524	535
<b>Community Ctr Supplies</b>	<b>\$ 1,581</b>	<b>\$ 1,798</b>	<b>\$ 3,048</b>	<b>\$ 3,874</b>	<b>\$ 3,961</b>	<b>\$ 4,044</b>
Professional Services	15,727	30,694	38,369	35,980	33,943	34,655
Communication	317	307	279	320	524	535
Interfund Rent/Lease	1,650	2,528	2,489	2,495	2,250	2,297
Insurance	3,955	6,443	5,885	12,766	13,085	14,394
Public Utilities	12,141	14,718	18,030	17,530	15,198	15,958
Repairs & Maintenance	34,698	6,877	8,668	21,478	10,240	10,455
Miscellaneous	4,577	10,980	9,923	11,350	11,231	11,467
<b>Community Ctr Services</b>	<b>\$ 73,066</b>	<b>\$ 72,546</b>	<b>\$ 83,642</b>	<b>\$ 101,919</b>	<b>\$ 86,471</b>	<b>\$ 89,761</b>
<b>Total Community Center</b>	<b>\$ 99,508</b>	<b>\$ 99,631</b>	<b>\$ 118,047</b>	<b>\$ 137,017</b>	<b>\$ 121,723</b>	<b>\$ 126,403</b>
<b>Rental Facilities</b>						
Rental Facility Salaries	33,366	33,366	44,127	43,245	42,569	43,420
Rental Facility Overtime	241	746	194	361	555	566
<b>Rental Facility Salaries</b>	<b>\$ 33,606</b>	<b>\$ 34,112</b>	<b>\$ 44,321</b>	<b>\$ 43,606</b>	<b>\$ 43,124</b>	<b>\$ 43,986</b>
<b>Rental Facility Benefits</b>	<b>\$ 16,114</b>	<b>\$ 16,461</b>	<b>\$ 18,394</b>	<b>\$ 18,842</b>	<b>\$ 19,458</b>	<b>\$ 21,209</b>
Supplies	1,885	2,337	3,091	4,635	3,589	3,664
Tools & Equipment	441	1,189	12,352	-	2,215	2,261
<b>Rental Facility Supplies</b>	<b>\$ 2,326</b>	<b>\$ 3,525</b>	<b>\$ 15,443</b>	<b>\$ 2,337</b>	<b>\$ 5,804</b>	<b>\$ 5,926</b>
Professional Services	21,006	27,102	31,027	22,990	25,915	26,460
Communication	8,513	8,304	6,106	8,125	8,319	8,494
Interfund Rent/Lease	366	967	1,005	1,861	4,719	4,818
Insurance	3,219	3,741	4,935	7,043	7,220	7,941
Public Utilities	13,719	27,769	9,928	9,326	10,388	10,907
Repairs & Maintenance	5,611	7,303	5,489	13,415	11,164	11,398
Ads/Printing/Forms	107	1,906	609	1,801	4,121	4,207
Miscellaneous	682	376	411	520	2,307	2,356
<b>Rental Facility Services</b>	<b>\$ 53,223</b>	<b>\$ 77,469</b>	<b>\$ 59,509</b>	<b>\$ 65,082</b>	<b>\$ 74,151</b>	<b>\$ 76,580</b>
<b>Total Rental Facilities</b>	<b>\$ 105,269</b>	<b>\$ 131,566</b>	<b>\$ 137,667</b>	<b>\$ 129,867</b>	<b>\$ 142,537</b>	<b>\$ 147,701</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Parks Maintenance</b>						
Salaries	506,777	549,455	607,013	585,865	634,791	647,487
Overtime	4,093	2,157	1,338	1,443	3,210	3,274
<b>Maintenance Salaries</b>	<b>\$ 510,870</b>	<b>\$ 551,612</b>	<b>\$ 608,352</b>	<b>\$ 587,308</b>	<b>\$ 638,001</b>	<b>\$ 650,761</b>
<b>Maintenance Benefits</b>	<b>\$ 279,200</b>	<b>\$ 276,339</b>	<b>\$ 285,975</b>	<b>\$ 284,262</b>	<b>\$ 332,890</b>	<b>\$ 362,850</b>
Supplies	22,430	24,884	39,662	37,086	45,372	46,325
Fuel Consumed	-	30,554	28,734	24,215	26,614	27,173
Tools & Equipment	13,188	15,572	25,649	16,490	11,998	12,250
<b>Maintenance Supplies</b>	<b>\$ 35,618</b>	<b>\$ 71,010</b>	<b>\$ 94,044</b>	<b>\$ 77,791</b>	<b>\$ 83,984</b>	<b>\$ 85,748</b>
Professional Services	45,394	137,550	101,697	131,514	143,773	146,792
Intergovernmt - County	5,280	14,945	3,257	13,121	11,187	11,422
Equipment Rental	-	-	-	-	285,972	291,977
Communication	8,885	8,251	7,069	7,274	7,241	7,393
Travel	12	1,260	310	172	264	270
Interfund Rents/Leases	172,800	255,402	319,551	335,903	96,501	98,528
Insurance	22,057	25,969	38,507	57,565	59,004	64,904
Public Utilities	162,783	147,708	170,904	239,741	152,267	159,880
Repairs & Maintenance	166,644	149,354	149,665	179,118	191,020	195,031
Miscellaneous	5,880	12,181	15,744	13,616	19,674	20,087
<b>Maintenance Services</b>	<b>\$ 589,734</b>	<b>\$ 752,620</b>	<b>\$ 806,704</b>	<b>\$ 978,024</b>	<b>\$ 966,903</b>	<b>\$ 996,285</b>
<b>Total Parks Maintenance</b>	<b>\$ 1,415,423</b>	<b>\$ 1,651,581</b>	<b>\$ 1,795,076</b>	<b>\$ 1,927,385</b>	<b>\$ 2,021,778</b>	<b>\$ 2,095,644</b>
<b>Capital</b>						
Parks & Rec Vehicles	-	-	-	57,676	-	-
Parks Maintenance Vehicles	-	-	-	59,952	-	-
Machinery & Equipment	-	-	83,217	-	-	-
<b>Vehicles &amp; Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 83,217</b>	<b>\$ 117,628</b>	<b>\$ -</b>	<b>\$ -</b>
Drainage/Restroom/Dugout	-	-	-	-	75,000	-
Louis Bloch Park	-	-	270,630	-	-	-
<b>Capital Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,630</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>
<b>Total Parks Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 353,846</b>	<b>\$ 117,628</b>	<b>\$ 75,000</b>	<b>\$ -</b>
<b>Total Parks &amp; Rec Expenses</b>	<b>\$ 2,200,830</b>	<b>\$ 2,502,148</b>	<b>\$ 3,147,659</b>	<b>\$ 3,212,750</b>	<b>\$ 3,175,966</b>	<b>\$ 3,211,077</b>
		13.69%	25.80%	2.07%	-1.14%	1.11%

# General Fund: Facilities and Central Services

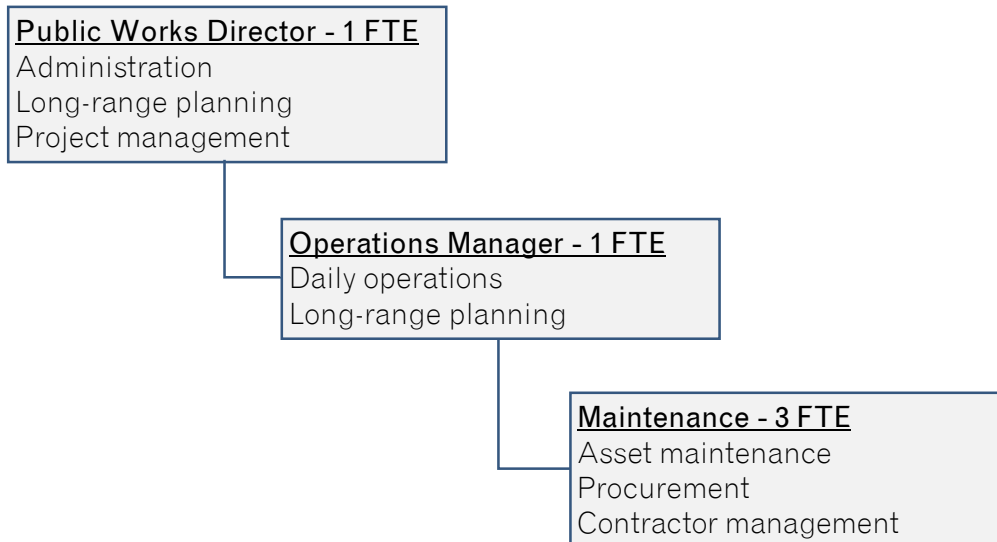


**Steve Wall**  
Public Works Director

## Purpose

Provides operations, maintenance, and repair of City-owned facilities, including buildings such as City Hall, Police Station, and the Library. Coordinates with contractors specializing in building trades to maximize the use and longevity of the City's facilities.

## Organizational Chart and Functions





## **Key Accomplishments in 2023 – 2024**

- Implemented Tyler Enterprise Asset Management (EAM)
- Developed a Facility Work Order System within EAM
- Developed with Finance a centralized Facilities Cost Allocation Model to support operations and maintenance city-wide
- Centralized Facilities Capital Fund
- Continue to implement facility improvements on recommendations of the Facilities Assessment
- Completed the analysis and negotiated purchase of three properties for a new Public Works Operations Center

## **Goals and New Initiatives in 2025 – 2026**

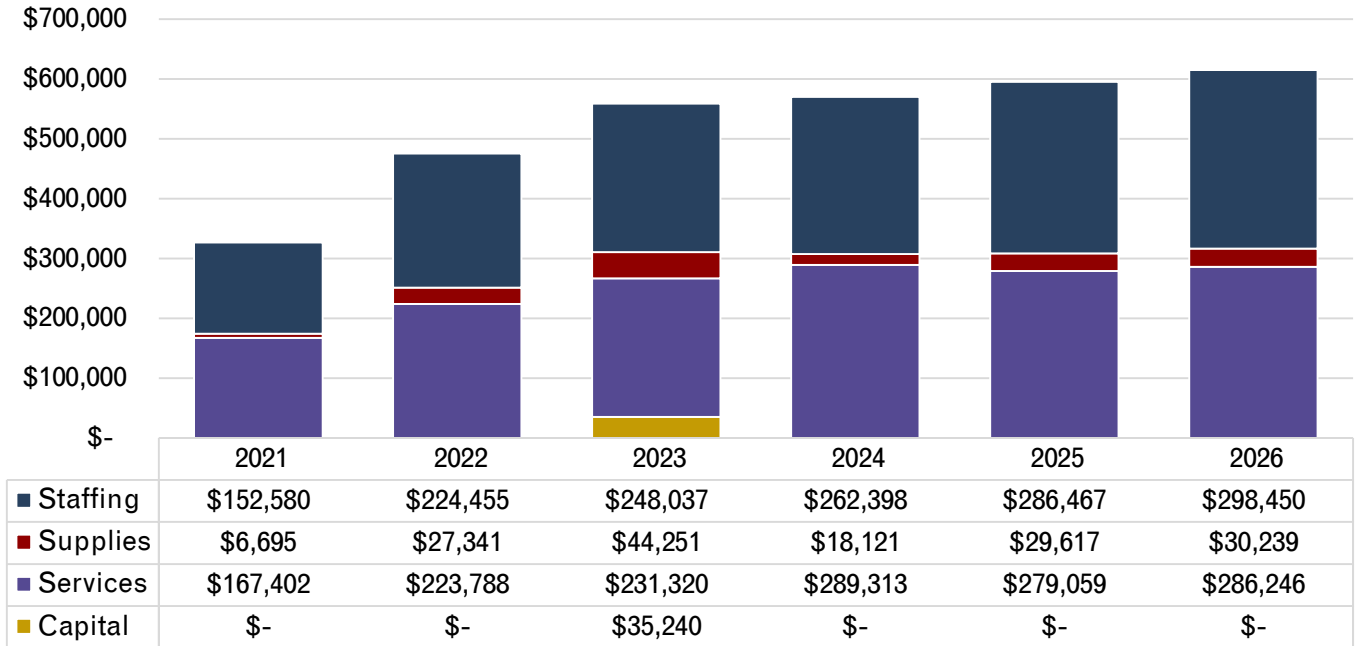
- Use the Facilities Cost Allocation Model with the data from the work order system to identify service delivery levels and identify gaps in service levels
- Complete the improvements from the Facilities Assessment
- Determine the best use of funds for the City Hall improvements
- Assess and plan for the vacancy of the Fire Station
- Develop meaningful metrics with work orders and labor cost data

## Future Challenges

Issue	Plan for Resolution
Addressing the aging facilities with ongoing major maintenance needs and addressing the lack of space to accommodate staff and equipment	New space study is needed to include the best use of space and remote work. Determine best use of the Community Center
The Public Works Operations Center is not of sufficient size to accommodate all the staff, equipment and materials needed to serve the City	Complete the purchase of the three parcels for the replacement of the Operations Center. Begin design work and develop a funding plan. Determine best use of the existing Operations Center
With the consolidation of Facilities for operations and maintenance, will economies of scale be achieved?	Develop metrics to best measure service delivery by looking at comparative services across all the city buildings.

## Budget Overview and Changes

To more accurately monitor and recoup facility operating expenses, the City's buildings and Facility Maintenance Department will be moving to an internal service fund to allow for a more robust cost recovery model. This reorganization was originally planned to occur with the biennial budget, but with magnitude of the impact to the entire organization, implementation had to be deferred to occur with the Spring 2025 budget amendment.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	91,837	141,805	166,892	190,310	196,622	200,555
Overtime	8,135	1,698	6,147	8,482	512	522
<b>Facilities Salaries</b>	<b>\$ 99,972</b>	<b>\$ 143,503</b>	<b>\$ 173,039</b>	<b>\$ 198,792</b>	<b>\$ 197,134</b>	<b>\$ 201,077</b>
<b>Facilities Benefits</b>	<b>\$ 52,608</b>	<b>\$ 80,952</b>	<b>\$ 74,998</b>	<b>\$ 63,606</b>	<b>\$ 89,333</b>	<b>\$ 97,373</b>
Supplies	3,669	18,998	38,464	10,537	21,708	22,164
Fuel Consumed	-	4,169	5,034	3,803	4,204	4,292
Tools & Equipment	3,026	4,175	753	3,781	3,706	3,784
<b>Facilities Supplies</b>	<b>\$ 6,695</b>	<b>\$ 27,341</b>	<b>\$ 44,251</b>	<b>\$ 18,121</b>	<b>\$ 29,617</b>	<b>\$ 30,239</b>
Professional Services	37,492	75,668	94,964	103,998	113,982	116,376
Communication	617	754	1,060	1,395	1,063	1,085
Travel	-	-	-	-	404	413
Interfund Rent/Lease	127	5,381	1,111	687	8,344	8,519
Insurance	17,667	23,061	30,528	48,216	49,422	50,459
Public Utilities	37,074	40,154	41,874	80,829	45,746	48,034
Repairs & Maintenance	73,861	77,833	59,906	53,042	58,625	59,856
Miscellaneous	565	938	1,877	1,147	1,473	1,503
<b>Facilities Services</b>	<b>\$ 167,402</b>	<b>\$ 223,788</b>	<b>\$ 231,320</b>	<b>\$ 289,313</b>	<b>\$ 279,059</b>	<b>\$ 286,246</b>
<b>Capital - Vehicles</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,240</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Facilities</b>	<b>\$ 326,677</b>	<b>\$ 475,584</b>	<b>\$ 558,848</b>	<b>\$ 569,832</b>	<b>\$ 595,143</b>	<b>\$ 614,934</b>
		45.58%	17.51%	1.97%	4.44%	3.33%

## General Fund: Library

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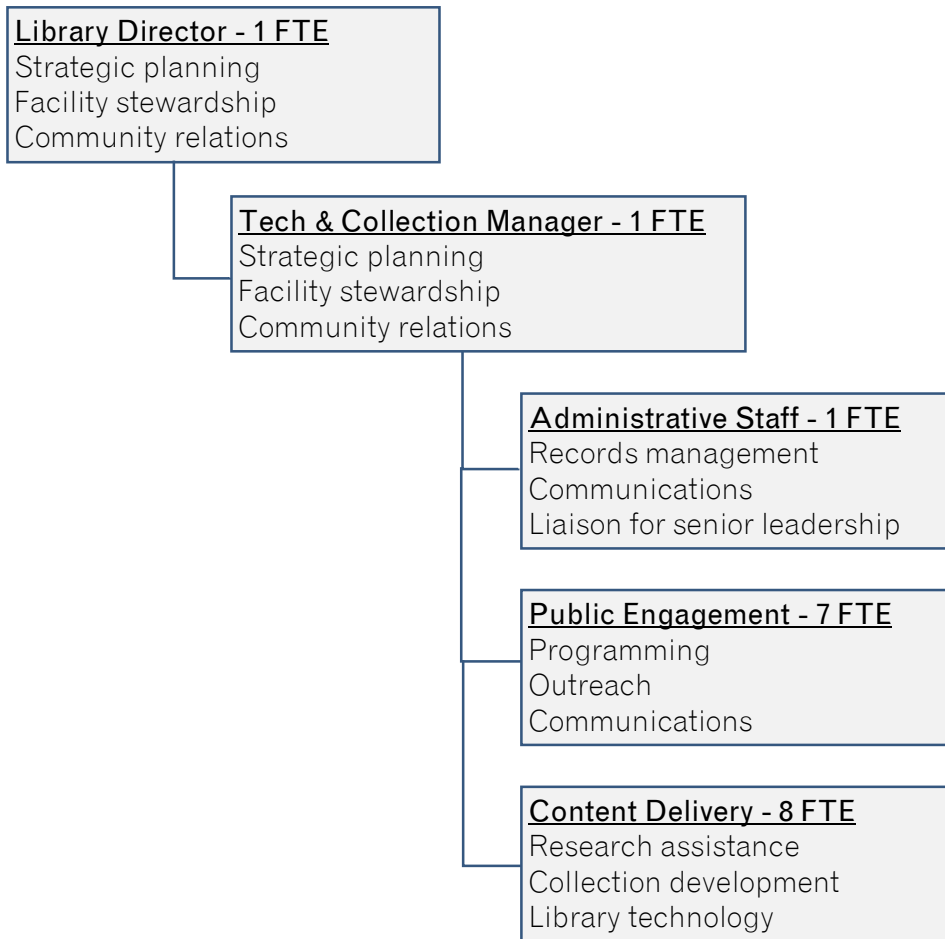


**Connie Urquhart**  
Library Director

### Purpose

The Camas Public Library is dedicated to serving our community with meaningful connections, engaging enrichment, and pathways to knowledge.

### Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Celebrated Library's centennial with yearlong programs, gallery exhibits, and curated local history.
- Installed a tablet "vending machine" to the Children's Library.
- Digitized the local Virginia Warren collection and made it available online.
- Completed two building projects (new roof and HVAC system).
- Introduced new Nature-Smart Library, including offsite programming and items for checkout that encourage patrons to spend time outdoors.
- Implemented a staffing reorganization based on community feedback and strategic plan, creating five distinct service divisions: Content Delivery, User Experience, Programming, Outreach, and Administration.

## Goals and New Initiatives in 2025 – 2026

- Prioritize early literacy by increasing outreach storytimes by 5%, providing an early literacy workshop for caregivers, and developing in-house, take-home activities for the Children's Learning Hive.
- Partner with Camas School District to secure library cards for all students.
- Utilize newly acquired Library IQ software to run programming and collection audits, identify where usership is low, and mine necessary data for grant funding.
- Create three new volunteer opportunities and/or senior projects.
- Grow social media engagement across platforms by 15%.
- Solicit continuous feedback via user experience cafes, surveys, and suggestion boxes.
- Administer the Creative Horizons grant, which welcomes the Library's first Artist-in-Residence.
- Implement a cultural pass program available for checkout.
- Complete the security/access control project.
- Complete the Library Building Improvements project.

## Future Challenges

Issue	Plan for Resolution
<p>The rising cost of digital materials like eBooks and audiobooks is far outpacing both inflation and the Library’s budget. In addition, the demand for these materials continues to skyrocket and was the #3 public library service that should receive the most emphasis over the next two years in a recent community survey (#1 was general selection of resources available).</p>	<p>This is an issue that affects libraries nationwide as prices are dictated by publishers and popularity of these materials is a runaway train. The Washington State Library is spearheading committees to lobby for fair licensing agreements to public libraries and reform for delivery of these digital items. The Library’s Technology and Collections Manager is chairing one of these committees.</p>
<p>The last time any new position (additional person) was added to the Library roster was 2005. In those last 20 years, we’ve seen the following metrics increase:</p> <ul style="list-style-type: none"> <li>• Population of Camas: 65%</li> <li>• Circulation of materials: 102%</li> <li>• Number of borrowers: 170%</li> <li>• Number of events: 230%</li> <li>• Number of employees: 0%</li> </ul> <p>The Library has achieved this success with the help of substitute employees. It’s not ideal to use them in recurring roles. At minimum, one additional full-time Library Associate and part-time Library Aide are necessary.</p>	<p>Continue to use substitutes with varying availability until additional staffing can be secured.</p>
<p>The Library conducted a safety audit with the Camas Police Department in 2024. Several items were identified to improve the safety and security of the public, staff and Library building. Everything within budget was addressed. Still, there was a 275% increase in incidents relating to safety and security at the Library last year. Major items outside of the Library’s budget include:</p> <ul style="list-style-type: none"> <li>• Security cameras</li> <li>• Security alarm system</li> <li>• Improved street lighting</li> </ul>	<p>The Library will continue to track incidents and monitor options for alternative funding sources.</p>

Issue	Plan for Resolution
<p>The Library needs long-range planning in terms of providing service to the growing populace. Typical library strategic plans last between 3-6 years and guide libraries in short-term planning. Library master planning that extends beyond the 10-year mark would include a facilities master plan for the current building and a growth plan, which encompasses capital as well as the direction of the Library’s collections, technology initiatives, staffing, funding, and priorities long-term.</p>	<p>Subject matter experts in library master planning are best equipped to help with such an endeavor.</p>

## Strategic Priorities and Metrics

Strategic Priority Area: Vibrant Community Amenities

### Circulation

**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

A standard in library service, libraries keep circulation statistics to monitor activity in their collections. Polaris, the Library’s Integrated Library System (ILS) tracks checkouts with many identifying markers such as collection, format, and checkout history to give staff insight on providing the most tailored collection possible for their community. In recent years, circulation numbers have reflected digital materials, as well as non-book items such as kits and devices. Having the ability to monitor circulation statistics, which are posted to the Library’s website monthly reflecting both overall checkouts as well as various collections and formats, allows the Library to pinpoint what amenities are most popular and direct more funds accordingly.

2022	2023	2024
499,239	578,998	607,524



Strategic Priority Area: Vibrant Community Amenities

**Visits**

**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

This metric reflects the total number of visits to the Library, physically and virtually. Visits to the building are measured through people-counting sensors installed at the building's doors, procured through SenSource. Virtual visits via the website, library catalog, and the library app are measured through Google Analytics or from library software procured through Clarivate. The total number of visits can show trends over time and broken down into categories, they can reveal where and how patrons utilize the Library's services. Seeing how visits change by location, time, or day, can give the Library insight as to the diverse needs of community members, which can in turn have positive impact on services.

2022	2023	2024
247,353	365,198	467,466

Strategic Priority Area: Vibrant Community Amenities

**Programs and Events**

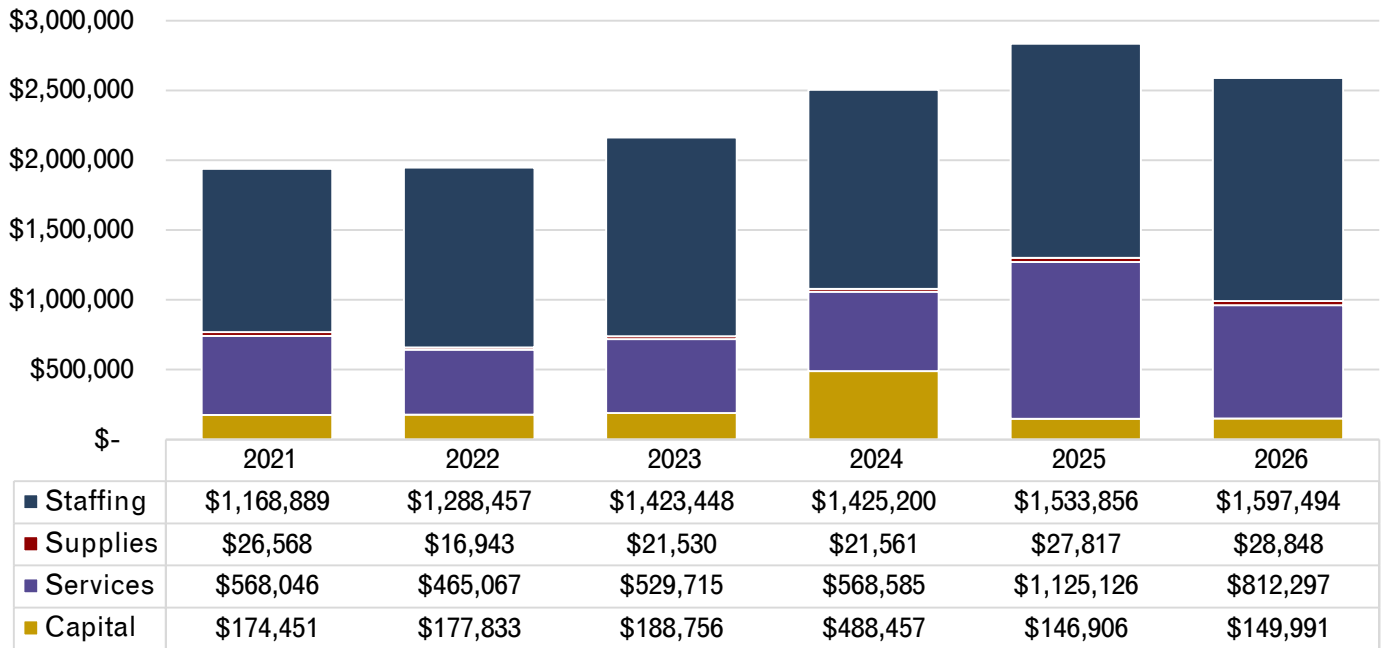
**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

These numbers reflect the total number of programs and events the Library offers annually, as well as different categories such as types of events (i.e. literary, craft, arts & culture, etc.) or audience (pre-kindergarten, school age, teens, adults, seniors, all ages). The mission of the Camas Public Library is being dedicated to serving our community with meaningful connections, engaging enrichment, and pathways to knowledge. It's at programs where this mission comes to life most vibrantly. Using Library Market software to track metrics and run reports, the Library looks at markers like registrations and attendance in addition to audience, type, and total number of events offered. This aids in the successful planning of a variety of days, times, themes, and age ranges, which will result in a greater cross-section of the community enjoying the Library's amenities.

2022	2023	2024
679	1,232	1,237

## Budget Overview and Changes

2025 marks the completion of significant work to the Library facility, which will culminate with service work to repair non-infrastructure and refresh the building after the extensive repairs. This work is reflected as an increase for professional services in 2025. The remaining portion of the capital work on the facility can be found in the Capital Facility Fund.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Library Administration</b>						
Admin Salaries	\$ 217,515	\$ 228,486	\$ 259,597	\$ 268,432	\$ 272,930	\$ 278,388
Admin Benefits	\$ 78,413	\$ 80,557	\$ 87,607	\$ 91,264	\$ 99,963	\$ 108,959
Travel	\$ 1,389	\$ 101	\$ -	\$ -	\$ 573	\$ 585
<b>Total Admin Expenses</b>	<b>\$ 297,317</b>	<b>\$ 309,145</b>	<b>\$ 347,204</b>	<b>\$ 359,696</b>	<b>\$ 373,466</b>	<b>\$ 387,933</b>
<b>Library Services</b>						
Salaries	584,325	644,140	721,972	729,008	763,194	778,458
Substitute Salaries	4,106	27,642	35,650	25,487	26,217	26,742
Overtime	-	36	-	500	651	664
<b>Library Svc Salaries</b>	<b>\$ 588,430</b>	<b>\$ 671,818</b>	<b>\$ 757,621</b>	<b>\$ 754,995</b>	<b>\$ 790,063</b>	<b>\$ 805,864</b>
Benefits	284,123	305,130	315,446	309,256	368,381	401,536
Substitute Benefits	407	2,466	3,177	1,254	2,519	2,746
<b>Library Svc Benefits</b>	<b>\$ 284,530</b>	<b>\$ 307,596</b>	<b>\$ 318,622</b>	<b>\$ 310,510</b>	<b>\$ 370,901</b>	<b>\$ 404,282</b>
Supplies	14,115	14,728	13,036	16,263	15,220	15,981
Tools & Equipment	10,372	1,904	5,028	958	1,326	1,359
<b>Library Svc Supplies</b>	<b>\$ 24,487</b>	<b>\$ 16,632</b>	<b>\$ 18,064</b>	<b>\$ 17,221</b>	<b>\$ 16,546</b>	<b>\$ 17,340</b>
Professional Services	170,518	156,353	258,326	229,520	171,215	173,687
Communication	6,067	7,379	8,959	19,091	22,642	23,117
Interfund Rent/Lease	2,808	1,688	2,110	7,760	7,607	7,767
Insurance	38,763	55,899	48,948	104,807	107,427	118,170
Repairs & Maintenance	22,081	58,124	11,130	7,449	37,423	38,209
Software	-	-	-	-	137,376	140,261
Miscellaneous	26,595	31,771	20,494	28,279	12,002	12,779
<b>Library Svc Services</b>	<b>\$ 266,832</b>	<b>\$ 311,214</b>	<b>\$ 349,968</b>	<b>\$ 396,905</b>	<b>\$ 495,693</b>	<b>\$ 513,990</b>
<b>Total Library Svc Expenses</b>	<b>\$ 1,164,279</b>	<b>\$ 1,307,260</b>	<b>\$ 1,444,276</b>	<b>\$ 1,479,631</b>	<b>\$ 1,673,202</b>	<b>\$ 1,741,476</b>
<b>Training</b>						
Miscellaneous	\$ 494	\$ 2,239	\$ -	\$ 4,506	\$ 3,227	\$ 3,294
<b>Total Training Expense</b>	<b>\$ 494</b>	<b>\$ 2,239</b>	<b>\$ -</b>	<b>\$ 4,506</b>	<b>\$ 3,227</b>	<b>\$ 3,294</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Facility</b>						
Supplies	1,385	264	2,952	4,082	5,135	5,243
Tools & Equipment	696	-	296	-	6,065	6,193
<b>Facilities Supplies</b>	<b>\$ 2,081</b>	<b>\$ 264</b>	<b>\$ 3,247</b>	<b>\$ 4,082</b>	<b>\$ 11,201</b>	<b>\$ 11,436</b>
Professional Services	56,714	46,001	18,391	16,010	406,006	64,532
Communication	3,100	3,170	3,457	4,852	3,615	3,691
Insurance	21,940	25,037	31,886	55,309	56,692	62,361
Public Utilities	40,762	52,141	56,040	57,918	58,724	61,661
Repairs & Maintenance	150,923	832	31,602	20,745	39,689	40,523
<b>Facilities Services</b>	<b>\$ 273,440</b>	<b>\$ 127,182</b>	<b>\$ 141,376</b>	<b>\$ 154,835</b>	<b>\$ 564,726</b>	<b>\$ 232,767</b>
<b>Total Facilities Expenses</b>	<b>\$ 275,521</b>	<b>\$ 127,446</b>	<b>\$ 144,624</b>	<b>\$ 158,916</b>	<b>\$ 575,927</b>	<b>\$ 244,203</b>
<b>Friends Foundation of the Camas Library</b>						
Supplies	-	47	204	259	71	72
Tools & Equipment	-	-	14	-	-	-
<b>FFCL Supplies</b>	<b>\$ -</b>	<b>\$ 47</b>	<b>\$ 218</b>	<b>\$ 259</b>	<b>\$ 71</b>	<b>\$ 72</b>
Professional Services	2,220	2,386	5,178	2,495	6,859	7,003
Miscellaneous	23,672	21,945	33,193	9,844	29,048	29,658
<b>FFCL Services</b>	<b>\$ 25,892</b>	<b>\$ 24,331</b>	<b>\$ 38,371</b>	<b>\$ 12,339</b>	<b>\$ 35,907</b>	<b>\$ 36,661</b>
<b>Total FFCL Expenses</b>	<b>\$ 25,892</b>	<b>\$ 24,378</b>	<b>\$ 38,589</b>	<b>\$ 12,598</b>	<b>\$ 35,977</b>	<b>\$ 36,733</b>
<b>Youth Literacy</b>						
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
<b>Total Youth Literacy Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Capital</b>						
Books/Materials	134,187	146,457	147,333	129,610	140,385	143,333
Intangible Books/Mats	38,016	24,455	22,739	24,611	-	-
FFCL Books/Materials	2,248	6,921	204	-	6,521	6,658
<b>Capital Materials</b>	<b>\$ 174,451</b>	<b>\$ 177,833</b>	<b>\$ 170,276</b>	<b>\$ 154,221</b>	<b>\$ 146,906</b>	<b>\$ 149,991</b>
Children's Learning Hive	\$ -	\$ -	\$ 18,480	\$ 334,236	\$ -	\$ -
<b>Total Capital Expenses</b>	<b>\$ 174,451</b>	<b>\$ 177,833</b>	<b>\$ 188,756</b>	<b>\$ 488,457</b>	<b>\$ 146,906</b>	<b>\$ 149,991</b>
<b>Total Library Expenses</b>	<b>\$ 1,937,954</b>	<b>\$ 1,948,300</b>	<b>\$ 2,163,449</b>	<b>\$ 2,503,804</b>	<b>\$ 2,833,705</b>	<b>\$ 2,588,630</b>
		0.53%	11.04%	15.73%	13.18%	-8.65%

## General Fund: Legal Counsel

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### Purpose

The Legal Department is essential a contract with a local legal firm to provide civil and criminal legal services. The roles of City Attorney and Prosecutor are included in the City's legal services contract. Outside legal services for certain lawsuits, bond counsel, labor contracts and personnel law are funded on a case-by-case basis to specialized law firms and budgeted accordingly.

### Key Accomplishments in 2023 – 2024

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

### Goals and New Initiatives in 2025 – 2026

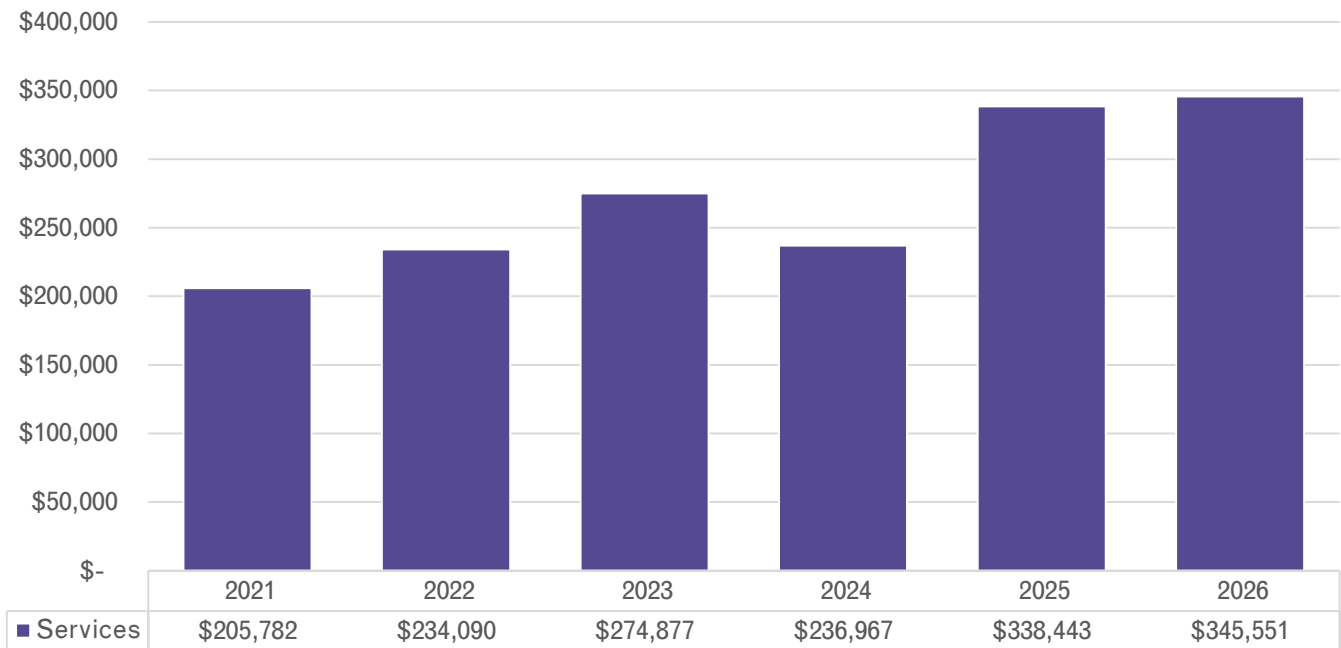
- Provide City Attorney services as required
- Provide adequate Prosecutorial services to the Municipal Court

## Future Challenges

Issue	Plan for Resolution
Increasing court costs	Continued analysis of the plausibility of discontinuing the contract with Clark County District Court for services
Maintaining current service levels in an increasing case load environment	Prioritizing workloads, investing in technology, and working with the City to enhance risk management efforts
Adapting to emerging trends and technologies	Stay up to date with cybercrime and the opioid epidemic which require specialized knowledge and resources
With an affirmative voter response to the Regional Fire Authority vote in April 2025, assist the City in the transition of resources, liabilities, and responsibilities	Continue to work with City staff and the Joint Policy Advisory Board to implement legal changes.

## Budget Overview and Changes

An increasing demand for civil litigation representation and other technical advising has created a greater demand for professional legal services and in turn expenses in the biennium.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Travel	-	1,511	732	798	1,218	1,243
Miscellaneous	206	250	250	990	322	328
Professional Services - Civil	205,576	232,329	228,473	188,394	288,996	295,065
Professional Services - Criminal	-	-	45,423	46,785	47,908	48,914
<b>Legal Services</b>	<b>\$ 205,782</b>	<b>\$ 234,090</b>	<b>\$ 274,877</b>	<b>\$ 236,967</b>	<b>\$ 338,443</b>	<b>\$ 345,551</b>
<b>Total Legal Services Expenses</b>	<b>\$ 205,782</b>	<b>\$ 234,090</b>	<b>\$ 274,877</b>	<b>\$ 236,967</b>	<b>\$ 338,443</b>	<b>\$ 345,551</b>
		13.76%	17.42%	-13.79%	42.82%	2.10%

## General Fund: Funding Transfers

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### Purpose

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

### Key Accomplishments in 2023 – 2024

- Street preservation continued to be funded with General Fund property taxes from the banked capacity and proportionate share of new construction and the 1% increase.
- General Fund support continued for the CWFD with the Camas proportionate share for fire services.
- Other programs outside the General Fund which were funded included Cemetery operating expenses, Retiree Medical obligations, LEOFF pension obligations and capital for the Library.

### Goals and New Initiatives in 2025 – 2026

- Street preservation support will be reduced proportionately by the Transportation Benefit District(TBD) funding via TBD sales tax and vehicle licenses fees.
- CWFD funding is dependent on the Regional Fire Authority vote in April which would eliminate some of the funding for 2026.
- Information Technology capital will be funded in 2025 from the General Fund by \$500,000.
- A new generator will be partially funded with \$69,000 by the General Fund in 2025.
- Cemetery and pension-related funding will continue in 2025-2026

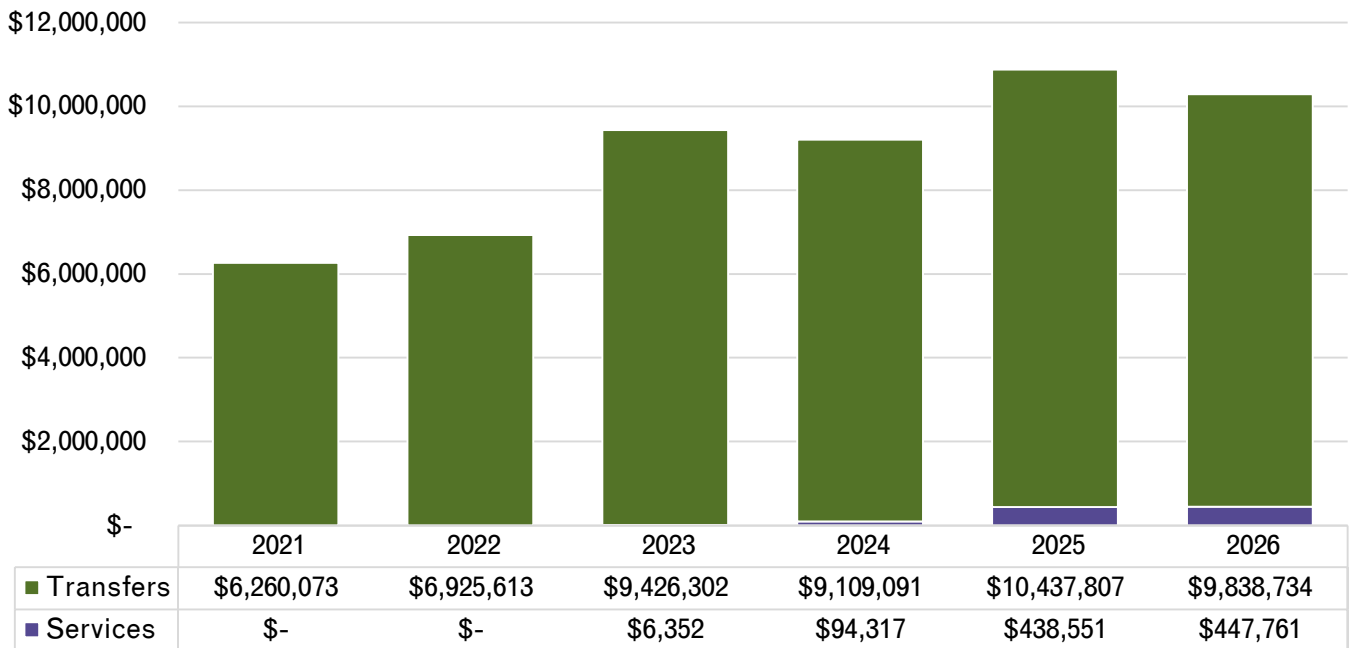


## Future Challenges

Issue	Plan for Resolution
Street Preservation Funding is inadequate	City may need to rely on the growth of the Transportation Benefit District to meet the growing need to street preservation funding.
Regional Fire Authority vote outcome is unknown	The 2025-2026 Budget assumes the operation of the CWFD without the Regional Fire Authority. Therefore the 2025-2026 Budget fully funds the CWFD for Camas' portion of the Fire Protection Services. If the RFA vote passes, the City will address changes in the budget through the Fall 2025 Omnibus and the 2026 Readoption Budget.
Capital for Governmental Facility projects is pressuring operating budgets	Staff is working on a new funding model to address the need for funding governmental facilities.
Technology funding is unstable and pressuring operating budgets	Staff is developing a new internal service model to ensure adequate funding of technology in the current budget and going forward.

## Budget Overview and Changes

Funding transfers to Special Revenue Funds like Streets and Fire/EMS increased in this biennium.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Taxes &amp; Assessments</b>	\$ -	\$ -	\$ 6,352	\$ 94,317	\$ 438,551	\$ 447,761
Transfers Out to Streets	2,310,533	2,586,121	3,533,111	3,010,104	3,426,259	3,541,048
Transfers Out to CWFD Fund	3,582,758	3,966,062	5,500,000	5,700,000	6,036,946	5,888,425
Transfers Out to Cem Fund	200,000	200,000	200,000	200,000	200,000	200,000
Transfers Out to ER&R	-	-	-	-	69,000	-
Transfers Out to IT R&R	-	-	-	-	500,646	-
Transfers Out to Retiree Med	83,956	85,635	102,762	105,845	109,020	111,310
Transfers Out to LEOFF	82,826	87,795	90,429	93,142	95,936	97,951
<b>Total Transfers Out</b>	<b>\$ 6,260,073</b>	<b>\$ 6,925,613</b>	<b>\$ 9,426,302</b>	<b>\$ 9,109,091</b>	<b>\$ 10,437,807</b>	<b>\$ 9,838,734</b>
<b>Total General Activity</b>	<b>\$ 6,260,073</b>	<b>\$ 6,925,613</b>	<b>\$ 9,432,655</b>	<b>\$ 9,203,408</b>	<b>\$ 10,876,358</b>	<b>\$ 10,286,495</b>
		10.63%	36.20%	-11.12%	1.69%	-5.42%

## Special Revenue Funds Summary

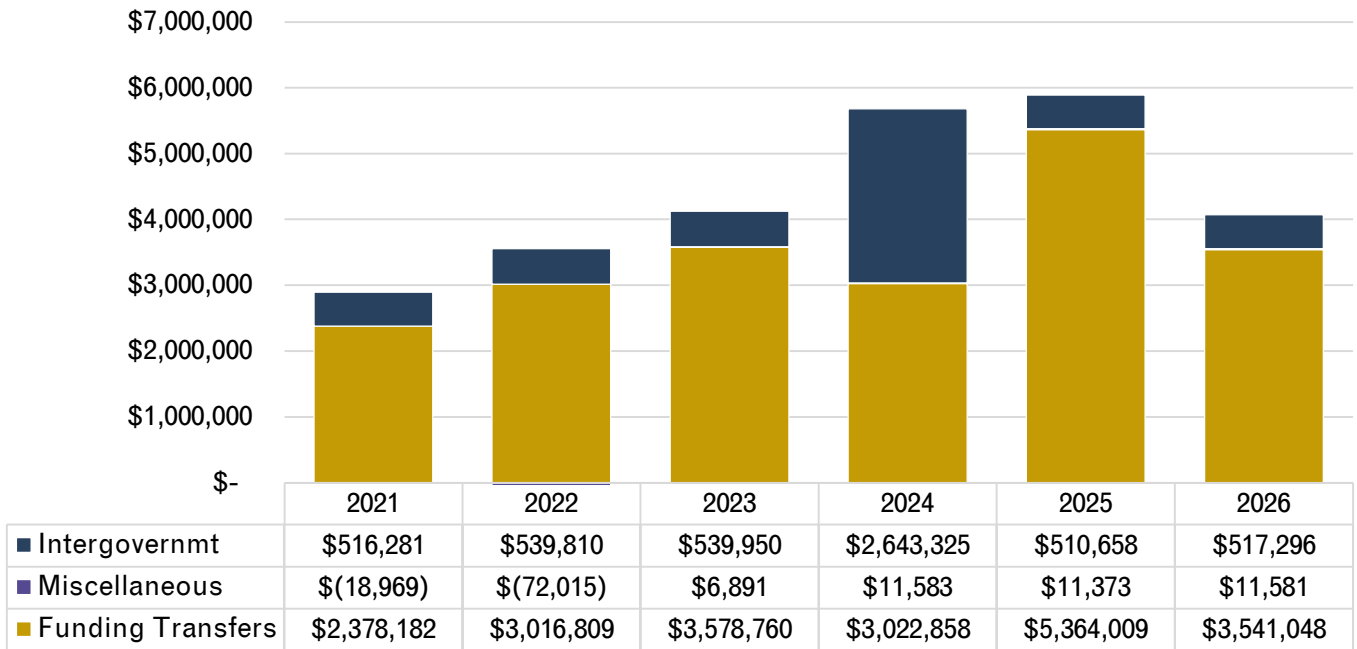
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The City has six special revenue funds:

- The Street Fund is to provide for maintaining the existing transportation infrastructure.
- The Transportation Benefit District was formed by the Camas City Council during the 2025-2026 budgeting process to collect vehicle license fees and sales tax to support pavement preservation.
- The Camas/Washougal Fire and Emergency Rescue Services Fund is to provide fire protection, fire inspections, paramedic and ambulance transports to the communities of Camas and Washougal and paramedic and ambulance transports to the community of East County Fire and Rescue.
- The Cemetery Fund is for the care and maintenance of the municipal cemetery, which was assumed by the City in 2007 at the request of the prior operating association.
- The Lodging Tax Fund is used to market and support economic development activities within the City of Camas using lodging tax revenues to support activities that encourage tourism.
- The Tree Fund is to be used towards the preservation of trees, native vegetation, and healthy soil within the City.

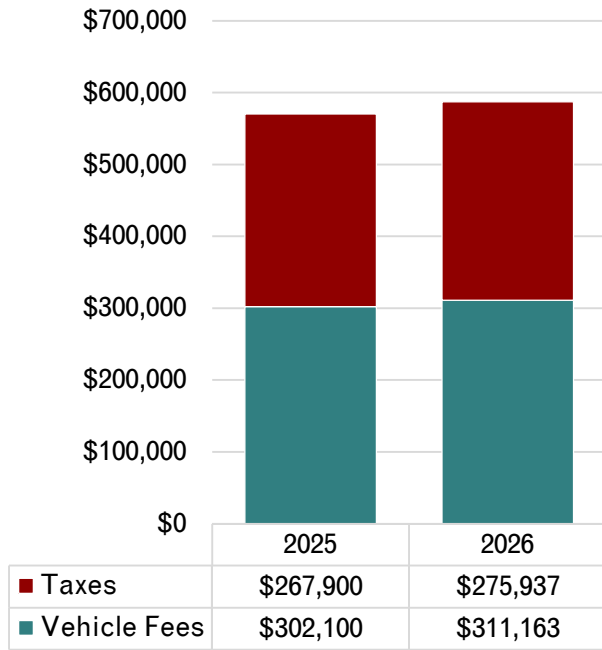
## Street Fund Revenue

In the Community Survey for 2024, the City received unfavorable reviews the condition of its streets. Council recognized the dedicated property tax revenue for street preservation was inadequate to meet the annual preventative maintenance for streets. In the 2025-2026 Budget, Council approved a Transportation Benefit District for the City with legal authority for new revenues to fund preventative maintenance. The Council opted to impose a 0.1% sales tax for 10 years and charge a \$20 vehicle license fee. These revenues could increase more than the property tax each year and may keep better pace with inflation.



## Transportation Benefit District Revenue

Revenues for the TBD Fund were approved by City Council as a 0.1% sales tax and \$20 vehicle license fee. The City will begin collecting these revenues in 2025 and use them solely for the pavement preservation program as defined at the time of the establishment of the Transportation Benefit District.

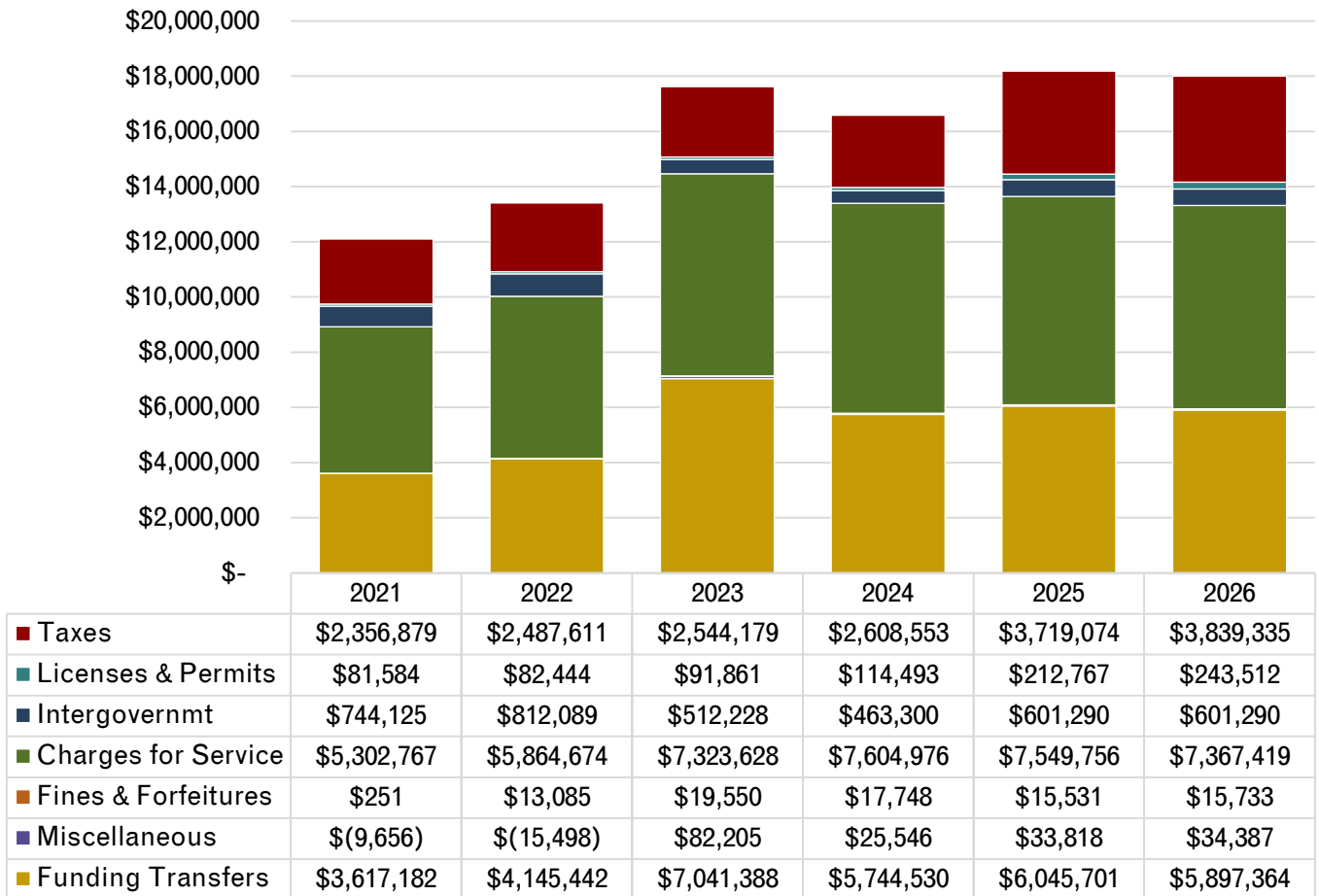


## Camas-Washougal Fire and EMS Fund Revenue

The Camas/Washougal Fire and EMS Fund is funded by three different entities, Camas, Washougal and East County Fire and Rescue. Camas and Washougal have an interlocal agreement for fire services with Camas as the fire protection service provider. Camas, Washougal and East County Fire and Rescue are in a three-party agreement to provide Emergency Medical Services (EMS) and Ambulance Transport Services to all three entities. Funding consists of the following:

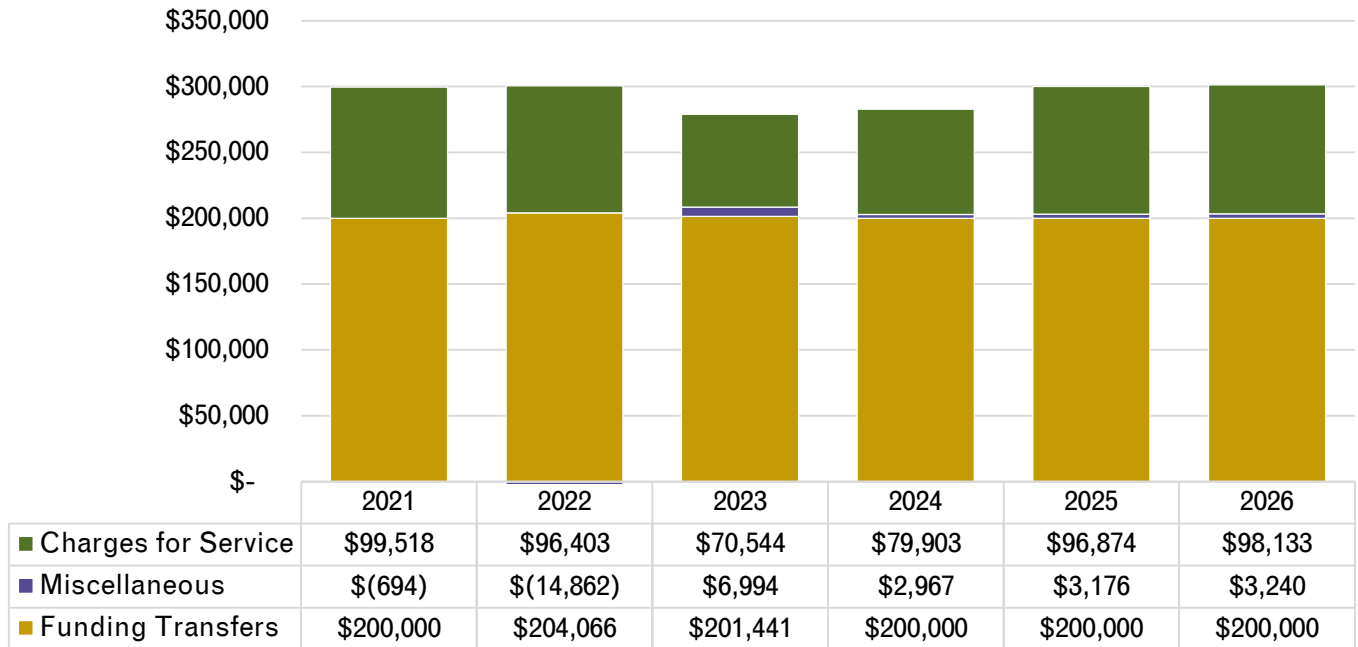
- Camas provides funding for fire from its General Fund and EMS through a dedicated EMS property tax levy
- Washougal provides funding for fire and EMS services as invoiced by the ILA agreement
- East County Fire and Rescue fund EMS services by directly sending their EMS property tax levy to Camas.

The Camas also collects medical insurance, Medicare, Medicaid and state funding for ambulance service and user fees for Fire Marshal services.



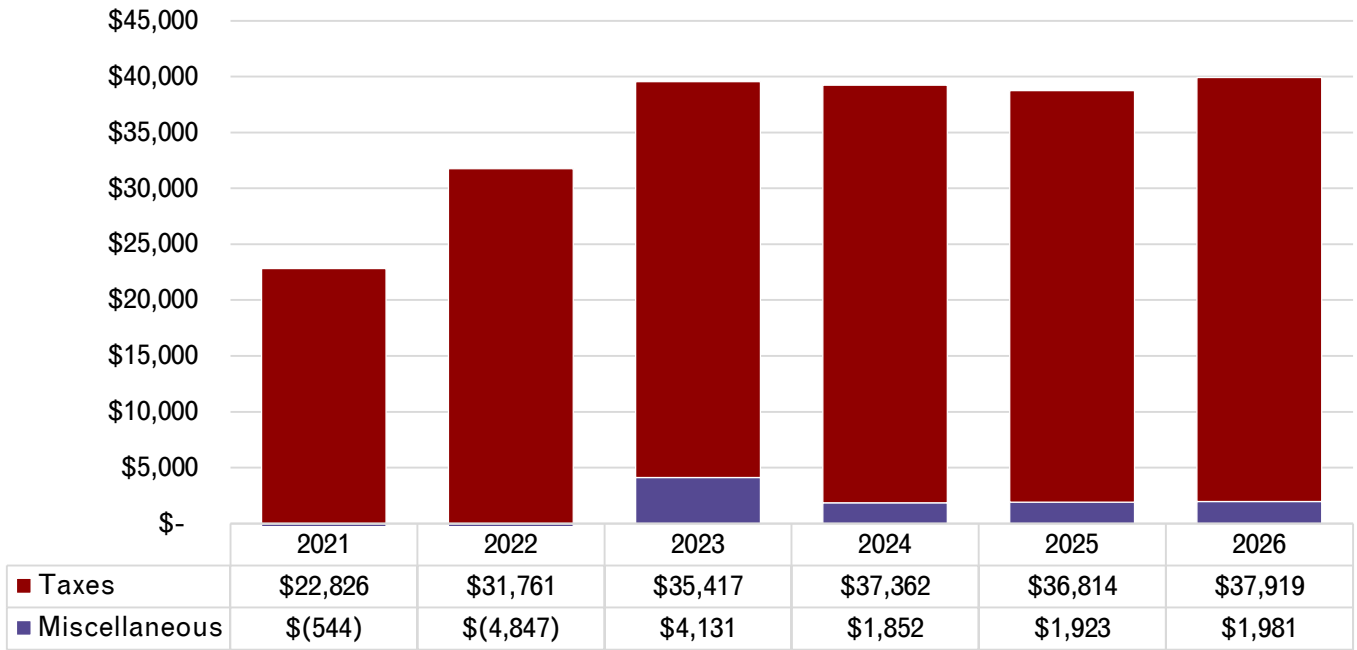
## Cemetery Fund Revenue

The Cemetery Fund is supported with fees charges associated with burials and interments, but the primary source of support a subsidy from the General Fund. The maintenance of the cemetery is performed by Public Works staff with the largest expense being seasonal irrigation and landscaping.



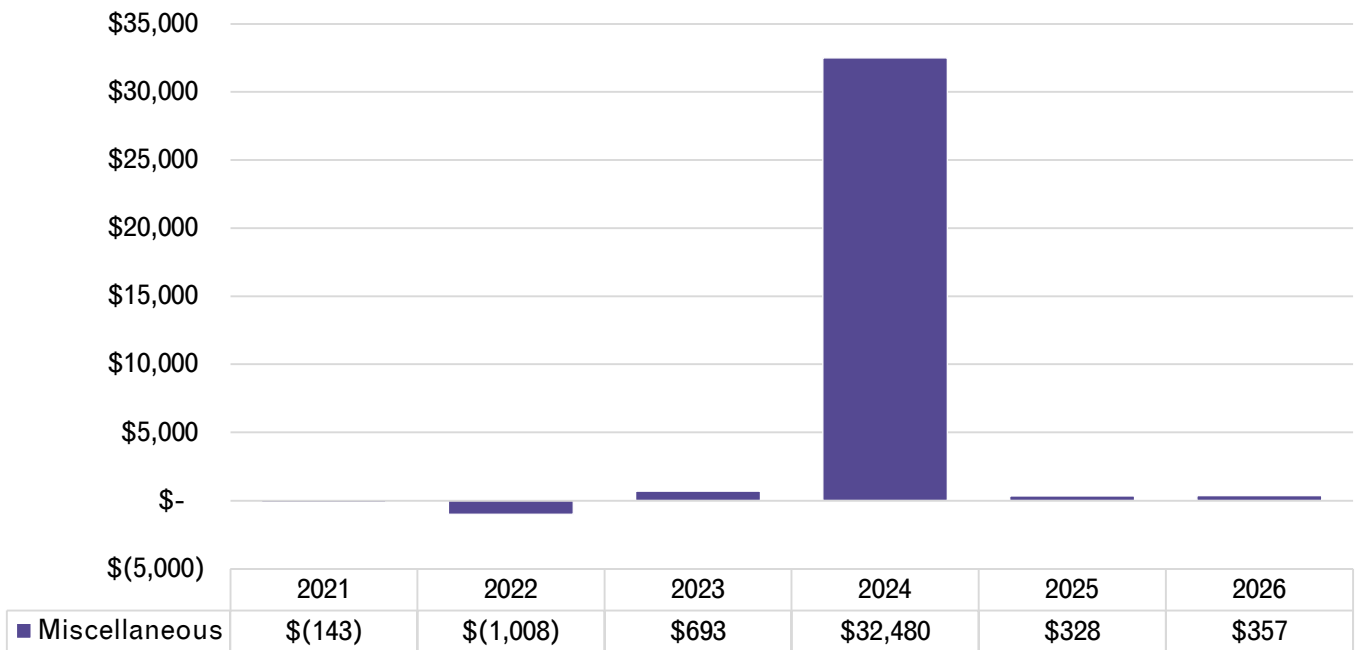
## Lodging Tax Fund Revenue

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



## Tree Fund Revenue

Revenue from Community Development is driven primarily by enforcement activity, which is unpredictable.





# Streets Fund

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**Steve Wall**  
Public Works Director

## Purpose

Provide for the operation and maintenance of the street system including pavement repair and maintenance, roadside maintenance, street lighting, traffic signals, signing and snow/ice removal. The Street Fund also provides support to the Downtown Camas Association and maintenance of the Historic Downtown along Fourth Avenue from Northeast Adams Street to Northeast Everett Street.

## Organizational Chart and Functions

**Public Works Director - 1 FTE**

Administration  
Long-range planning  
Project management

**Operations Manager - 1 FTE**

Daily operations  
Long-range planning

**Maintenance - 8 FTE**

Road maintenance and repair  
Maintenance of signs, lighting, and signals  
Snow and ice removal

## Key Accomplishments In 2023 – 2024

- Maintained streets to expected levels of service including minor snow and ice events
- Provided significant support for the various Downtown Camas special events
- Completed asphalt improvements on Sierra
- Using GIS, all streets are mapped and included in Tyler EAM and Capital Assets
- Completed Lake and Sierra Intersection Improvements Alternative Analysis
- Complete Streets Policy Ordinance 24-005 was approved by Council
- Six Year Transportation Improvement Plan approved by Council

## Goals and New Initiatives in 2025 – 2026

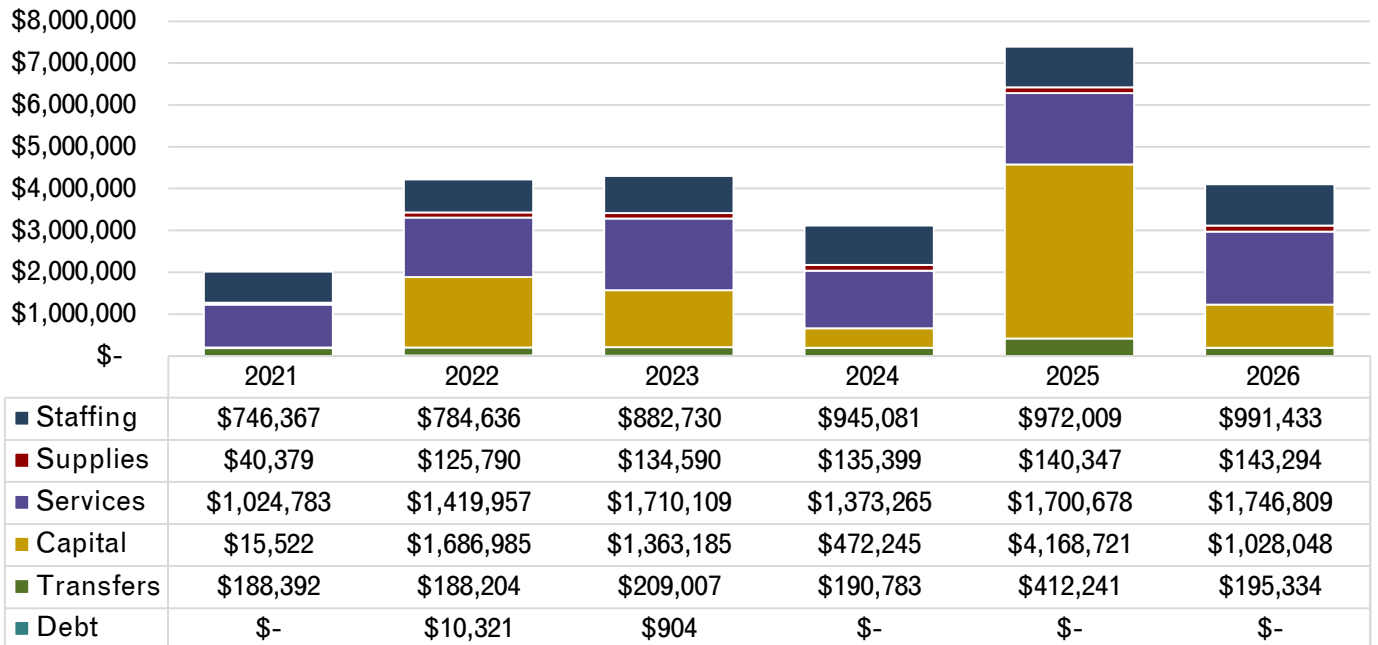
- Complete the Horizontal Curves Safety project
- Complete safety improvements to Lake Road
- Begin the Everett Street Corridor project
- Complete traffic controller upgrades
- Selection of alternative option for Lake Road and Sierra intersection improvement followed by construction

## Future Challenges

Issue	Plan for Resolution
Impacts to existing pavement life from repairs and new development	Update pavement repair standards to ensure development and utility companies contribute proportionately
Maintaining roads in annexed areas that do not adhere to City standards	Incorporating roads into pavement preservation plan and transportation capital facilities plan
ADA access upgrade as a component of all preservation projects consumes 25-40% of project budget	Addition of funds in biennium in capital ADA budget, and strategically planning preservation project locations
Maintaining levels of service given the available resources	Using work order data, reassess staffing level needs

## Budget Overview and Changes

Pavement preservation budget from 2024 was deferred into the current biennium to allow for some larger scale projects to be completed than would normally be feasible with the annual funding amount. This is reflected as a much larger capital budget amount than in prior years.



## Adopted Budget in Detail - Streets

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Roadway Maintenance</b>						
Salaries	447,353	484,860	530,957	585,223	574,558	586,049
Overtime	6,214	16,280	13,893	4,951	19,152	19,535
<b>Roadway Maint Salaries</b>	<b>\$ 453,567</b>	<b>\$ 501,139</b>	<b>\$ 544,850</b>	<b>\$ 590,174</b>	<b>\$ 593,710</b>	<b>\$ 605,584</b>
<b>Roadway Maint Benefits</b>	<b>\$ 206,191</b>	<b>\$ 214,738</b>	<b>\$ 218,541</b>	<b>\$ 245,429</b>	<b>\$ 242,519</b>	<b>\$ 247,370</b>
Supplies	2,942	10,419	18,018	13,870	22,000	22,462
Fuel Consumed	-	49,696	47,653	43,950	51,000	52,071
Tools & Equipment	3,502	6,626	(2,271)	7,595	12,981	13,254
<b>Roadway Maint Supplies</b>	<b>\$ 6,445</b>	<b>\$ 66,741</b>	<b>\$ 63,399</b>	<b>\$ 65,415</b>	<b>\$ 85,981</b>	<b>\$ 87,787</b>
Professional Services	36,599	57,128	93,961	83,664	128,000	130,688
Equipment Rental	-	-	-	-	231,161	236,015
Intergovernmt - Other	37,097	22,850	68,073	36,959	42,571	43,465
Communication	3,683	4,738	5,285	5,629	5,581	5,698
Travel	-	121	-	-	250	250
Interfund Rents/Leases	113,332	254,922	280,644	289,063	101,840	103,979
Insurance	71,065	88,564	125,849	77,408	79,344	87,278
Public Utilities	47,174	28,111	20,007	21,347	23,907	25,103
Repairs & Maintenance	66,655	158,724	97,933	48,571	77,044	78,662
Miscellaneous	910	4,285	8,643	4,800	6,048	6,175
<b>Roadway Maint Services</b>	<b>\$ 376,514</b>	<b>\$ 619,442</b>	<b>\$ 700,395</b>	<b>\$ 567,441</b>	<b>\$ 695,745</b>	<b>\$ 717,312</b>
<b>Total Roadway Maint Expense</b>	<b>\$ 1,042,717</b>	<b>\$ 1,402,060</b>	<b>\$ 1,527,185</b>	<b>\$ 1,468,460</b>	<b>\$ 1,617,956</b>	<b>\$ 1,658,053</b>
<b>Street Light Maintenance</b>						
<b>Light Maint Supplies</b>	<b>\$ 9,899</b>	<b>\$ 22,682</b>	<b>\$ 1,205</b>	<b>\$ 36,959</b>	<b>\$ 4,561</b>	<b>\$ 4,657</b>
Professional Services	-	-	-	-	250	250
Public Utilities	74,397	84,025	98,950	105,619	108,642	114,075
Repairs & Maintenance	37,521	65,354	128,141	92,936	113,601	115,986
<b>Light Maint Services</b>	<b>\$ 111,918</b>	<b>\$ 149,379</b>	<b>\$ 227,091</b>	<b>\$ 198,555</b>	<b>\$ 222,493</b>	<b>\$ 230,311</b>
<b>Total Light Maint Expense</b>	<b>\$ 121,817</b>	<b>\$ 172,061</b>	<b>\$ 228,296</b>	<b>\$ 235,514</b>	<b>\$ 227,054</b>	<b>\$ 234,967</b>
<b>Snow and Ice Maintenance</b>						
<b>Snow/Ice Maint Supplies</b>	<b>\$ 23,674</b>	<b>\$ 36,169</b>	<b>\$ 68,130</b>	<b>\$ 31,701</b>	<b>\$ 48,692</b>	<b>\$ 49,715</b>
Professional Services	7,580	1,946	4,687	1,394	78,643	80,295
Repairs & Maintenance	4,482	124	6,600	14	78,643	80,295
<b>Snow/Ice Maint Services</b>	<b>\$ 12,062</b>	<b>\$ 2,070</b>	<b>\$ 11,287</b>	<b>\$ 1,408</b>	<b>\$ 157,286</b>	<b>\$ 160,589</b>
<b>Total Snow/Ice Maint Expense</b>	<b>\$ 35,737</b>	<b>\$ 38,239</b>	<b>\$ 79,417</b>	<b>\$ 33,109</b>	<b>\$ 205,979</b>	<b>\$ 210,304</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Downtown Mall Maintenance</b>						
Downtown Maint Supplies	\$ 361	\$ 198	\$ 1,768	\$ 1,324	\$ 1,113	\$ 1,136
Professional Services	11,255	28,713	38,830	34,652	55,761	56,932
Interfund Rents/Leases	4,322	5,462	-	-	-	-
Public Utilities	8,249	8,837	7,358	10,586	10,866	11,410
Repairs & Maintenance	13,737	19,574	58,097	3,327	60,293	61,559
<b>Downtown Maint Services</b>	<b>\$ 37,563</b>	<b>\$ 62,586</b>	<b>\$ 104,284</b>	<b>\$ 48,565</b>	<b>\$ 126,921</b>	<b>\$ 129,901</b>
<b>Total Downtown Maint Exp</b>	<b>\$ 37,923</b>	<b>\$ 62,784</b>	<b>\$ 106,052</b>	<b>\$ 49,888</b>	<b>\$ 128,034</b>	<b>\$ 131,037</b>
<b>Administration</b>						
Salaries	62,693	49,574	87,572	82,373	99,148	101,131
Overtime	1,482	-	-	297	791	791
<b>Administration Salaries</b>	<b>\$ 64,175</b>	<b>\$ 49,574</b>	<b>\$ 87,572</b>	<b>\$ 82,670</b>	<b>\$ 99,939</b>	<b>\$ 101,922</b>
<b>Administration Benefits</b>	<b>\$ 22,434</b>	<b>\$ 19,184</b>	<b>\$ 31,767</b>	<b>\$ 26,807</b>	<b>\$ 35,840</b>	<b>\$ 36,557</b>
Professional Services	450,011	568,277	649,792	542,129	-	-
Internal Services - Indirect	-	-	-	-	462,438	472,149
Equipment Rental	-	-	-	-	16,129	16,468
Travel	24	-	4	-	-	-
Interfund Rents/Leases	9,322	12,269	13,023	13,414	-	-
Software	-	-	-	-	13,818	14,108
Miscellaneous	3,449	5,935	4,233	1,752	5,848	5,971
<b>Administration Services</b>	<b>\$ 462,806</b>	<b>\$ 586,481</b>	<b>\$ 667,052</b>	<b>\$ 557,296</b>	<b>\$ 498,233</b>	<b>\$ 508,696</b>
Debt Roads/Streets	-	8,606	-	-	-	-
GO Bond Interest Payments	-	1,715	904	-	-	-
<b>Streets Debt</b>	<b>\$ -</b>	<b>\$ 10,321</b>	<b>\$ 904</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Administration Expense</b>	<b>\$ 549,415</b>	<b>\$ 665,561</b>	<b>\$ 787,295</b>	<b>\$ 666,773</b>	<b>\$ 634,012</b>	<b>\$ 647,175</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Road and Street Construction</b>						
Supplies	-	-	88	-	-	-
<b>Street Preservation Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Repairs & Maintenance	23,920	-	-	-	-	-
<b>Street Preservation Services</b>	<b>\$ 23,920</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Streets Capital Vehicles	-	-	-	5,000	-	-
Pavement Preservation	-	1,684,402	989,255	137,032	3,296,259	1,028,048
Brady/Grand Ridge Impv	-	-	242,317	23,950	-	-
Astor Street Sidewalk Repairs	-	-	21,161	-	-	-
Traffic Controller Upgrades	15,522	2,582	17,021	71,768	182,712	-
38th Traffic Cabinet Replace	-	-	1,164	35,486	-	-
NW Lake & Sierra Signal Impv	-	-	84,543	131,495	437,750	-
Horizontal Curve Impv	-	-	7,725	67,515	252,000	-
<b>Capital Expenses</b>	<b>\$ 15,522</b>	<b>\$ 1,686,985</b>	<b>\$ 1,363,185</b>	<b>\$ 472,245</b>	<b>\$ 4,168,721</b>	<b>\$ 1,028,048</b>
<b>Total Streets Capital</b>	<b>\$ 39,442</b>	<b>\$ 1,686,985</b>	<b>\$ 1,363,274</b>	<b>\$ 472,245</b>	<b>\$ 4,168,721</b>	<b>\$ 1,028,048</b>
<b>Transfers</b>						
Transfers Out to Gen Fund	-	-	16,904	-	-	-
Transfers Out to LTGO Bond	173,712	173,230	174,134	172,275	172,967	173,946
Transfers Out to SR500/Everett	-	-	-	-	121,500	-
Transfers Out to ER&R	-	-	-	-	64,000	-
Transfers Out to IT R&R	-	-	-	-	33,878	-
Transfers Out to Retiree Med	14,680	14,974	17,969	18,508	19,896	21,388
<b>Transfers Out</b>	<b>\$ 188,392</b>	<b>\$ 188,204</b>	<b>\$ 209,007</b>	<b>\$ 190,783</b>	<b>\$ 412,241</b>	<b>\$ 195,334</b>
<b>Total Transfer Expenses</b>	<b>\$ 188,392</b>	<b>\$ 188,204</b>	<b>\$ 209,007</b>	<b>\$ 190,783</b>	<b>\$ 412,241</b>	<b>\$ 195,334</b>
<b>TOTAL STREETS FUND</b>	<b>\$ 2,015,443</b>	<b>\$ 4,215,894</b>	<b>\$ 4,300,525</b>	<b>\$ 3,116,773</b>	<b>\$ 7,393,996</b>	<b>\$ 4,104,918</b>
		109.18%	2.01%	-27.53%	137.23%	-44.48%

## Transportation Benefit District Fund

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**Steve Wall**  
Public Works Director

### Purpose

Provide for the preservation and repair of the pavement and roadside system.

### Key Accomplishments In 2023 – 2024

- Council approved Ordinance 24-019 establishing the Transportation Benefit District (TBD) on November 18, 2024, with 0.1% sales tax and \$20 vehicle license fees
- Council approved the assumption of powers with Ordinance 25-001

### Goals and New Initiatives in 2025 – 2026

- Begin collecting sales tax April 2025
- Begin collecting \$20 vehicle license fees July 2025
- Fund portion of the Street preservation in 2025
- Fund the Street preservation program for 2026

## Future Challenges

Issue	Plan for Resolution
Initial collection years may not be sufficient to pay for the full street preservation program.	Property Taxes may need to supplement the program until sufficient TBD revenues are available.
New program which will be managed with a new Public Works Director	Finance department has implemented the funding with the State of Washington and will work with Public Works department on reporting in the interim.

## Strategic Priorities and Metrics

Strategic Priority Area: Stewardship of City Assets

### Miles of Street Preservation

Goal: n/a | Source: Monitoring to develop a strategic priority metric

The intent of establishing the TBD is to provide a new and dedicated funding source for street preservation. Streets as an asset of the City have a critical time period to be maintained before the degradation point a more costly manner of preservation needs to occur. It is essential to preserve the maximum miles with the funding that is available.

As a new metric, no reporting data is available.

## Adopted Budget in Detail – Transportation Benefit District

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Transfer Out to Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TBD FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Camas-Washougal Fire and Emergency Medical Services Fund

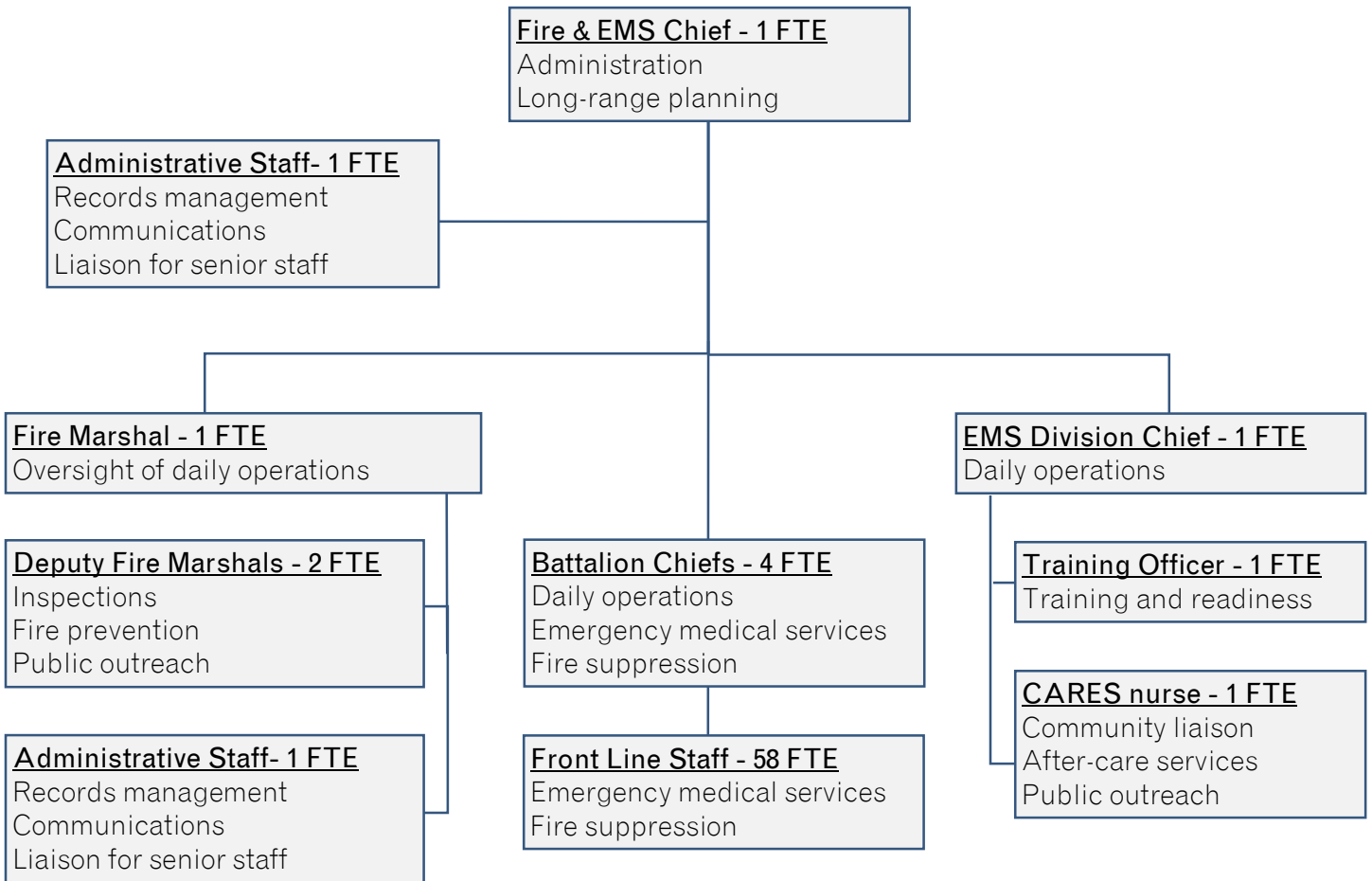


**Cliff Free**  
Fire Chief

## Purpose

To provide the highest quality of service to our community through the protection and preservation of life and property.

## Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Bond Funding acquired for the building of two replacement fire stations.
- Renewal of EMS Levy to support ambulance operations.
- Completion of RFA Plan with Council approval for placement on 2025 ballot.
- ILA extension to continue combined Fire/EMS services for Camas/Washougal through 2025.
- Established and filled an RN position for the CARES program funded exclusively through grants.

## Goals and New Initiatives in 2025 – 2026

- Transition Fire Department budget and governance to an RFA upon a successful vote by the residents of Camas and Washougal.
- Maintain response objectives through transition of budget and governance.
- Increase fire engine staffing to County Standards.
- Complete final design and begin construction of two replacement fire stations.

## Future Challenges

<b>Issue</b>	Lateral growth, future development, geographic obstacles and response times.
<b>Resolution</b>	<p>Historically, the majority of the population and the highest call volumes have been south of Lacamas Lake and within the most accessible land between our river basins. This has required fewer stations to serve the populated areas while still maintaining appropriate response times. As the area fills out laterally, population density is increasing in areas opposite geographic obstacles (ex. North of Lacamas Lake, east and west of Washougal River Basin).</p> <p>To effectively serve these areas, fire stations need to be developed on the same side of the obstacles as the new populations in order access them quickly. The addition of fire stations is an expensive endeavor. Staffing an additional fire station is an equally expensive endeavor...and building a fire station takes years. The resolution relies on proper long-range planning, securing land ahead of the growth curve, and securing growth revenue for growth dependent services.</p> <p>Until the plan matures, we rely heavily on our mutual aid partners for using their tax base resources to service City land. In much of these areas, they are not poised for quick access either. However, not having to navigate around the natural obstructions place them in a more advantageous location from which to response relative to City resources.</p>
<b>Issue</b>	Vertical growth and sufficient staffing and apparatuses to address taller, high-density dwellings.
<b>Resolution</b>	As growth continues and available land diminishes, growth progresses vertically. This poses new challenges in terms of appropriate apparatuses and available staffing to mitigate hazards vertical hazards. In the absence of a ladder truck and the compliment of staff necessary to operate a ladder truck, we are reliant on an agreement with our neighboring agency to respond with their ladder truck resources to City emergencies. This is a stop gap until we have adequate resources to address these buildings from within our response area.

## Strategic Priorities and Metrics

Strategic Priority Area: Safe and Accessible Community

### Emergency Response Times

**Goal:** n/a | **Source:** Monitoring for potential future department service delivery goals

The Fire Department measures a battery of separate response times that in total reflect the department's capacity to respond to the different emergency call types within our response area (fire suppression, first response EMS, ambulance transport, hazardous materials etc.). Protracted response times implicate the number of resources employed being inadequate to cover the demand, inefficiency of operations, seasonal spikes, and/or additional hazards introduced to the community. These are reviewed quarterly and summarized annually to ensure that available resources are sufficient to meet the call demand.

More information about Fire and EMS metrics and data can be found [online](#).

Strategic Priority Area: Vibrant Community Amenities

### Efficacy of the CARES Nurse

**Goal:** 554 | **Source:** 2024 value to be used as baseline

The CARES nurse is a new position that supports individuals experiencing issues that are not well served by an emergency 911 response, yet without support, are candidates with a high probability of needing 911 services in the future. The goal is to reduce dependency on emergency services for non-emergency needs by ensuring individuals get longer-term support to minimize risks.

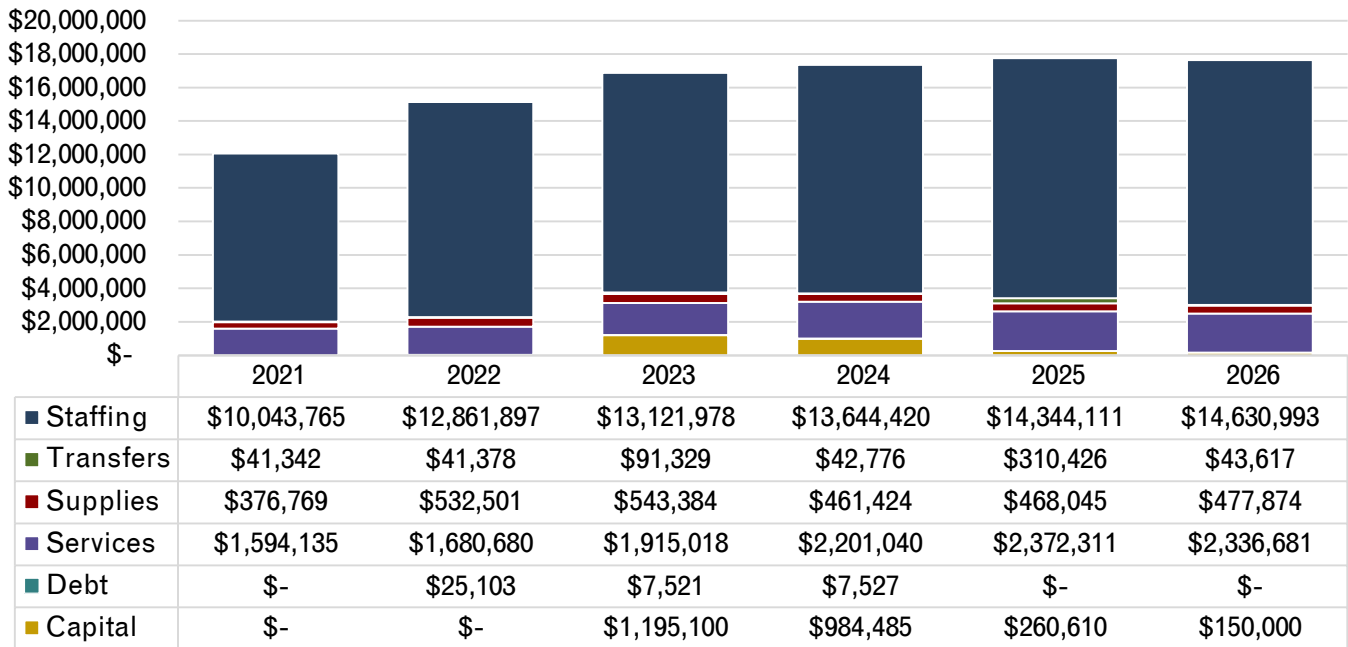
Success in terms of risk prevention is difficult to quantify. The surrogate we use is the number of CARES referral follow up services that receive a medical assessment, medication reconciliation, treatment education, advocacy, falls risk assessment or home safety assessment. This metric is to be reviewed annually as a necessary component of the grant program that funds the position.

2022	2023	2024
n/a	n/a	554

## Budget Overview and Changes

The only known budget change, which is not reflected here, is the issuance of an Unlimited General Obligation Bond for the replacement of Fire Station 41/Headquarters, as approved by voters in 2024. The bond is anticipated to be issued in 2025 and budgeted in the Spring 2025 budget amendment.

With a pending referendum on the ballot in April 2025 for the formation of a regional fire authority, no other budget changes were planned. Regardless of the vote outcome, there will be budgetary impacts that will be addressed in later budget amendments or the 2026 readopt.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Administration</b>						
Admin Salaries	\$ 222,052	\$ 158,737	\$ 278,001	\$ 358,612	\$ 336,540	\$ 343,270
Admin Benefits	\$ 85,902	\$ 56,251	\$ 100,411	\$ 128,768	\$ 130,735	\$ 133,350
Admin Supplies	\$ 16	\$ -	\$ 9	\$ 269	\$ 200	\$ 204
Professional Services	640,300	651,437	789,881	875,545	43,087	43,992
Internal Service Indirect	-	-	-	23,650	766,100	784,710
Intergovernmt - County	26,648	27,772	30,248	23,650	32,290	32,968
Travel	-	-	205	1,136	1,745	1,782
Interfund Rents/Leases	-	-	-	-	158	161
Software	-	-	-	-	31,322	31,980
Miscellaneous	2,260	517	2,119	1,100	3,490	3,563
<b>Admin Services</b>	<b>\$ 669,208</b>	<b>\$ 679,726</b>	<b>\$ 822,454</b>	<b>\$ 925,080</b>	<b>\$ 878,191</b>	<b>\$ 899,155</b>
<b>Total Administration</b>	<b>\$ 977,178</b>	<b>\$ 894,714</b>	<b>\$ 1,200,874</b>	<b>\$ 1,412,729</b>	<b>\$ 1,345,666</b>	<b>\$ 1,375,980</b>
<b>Ambulance Services</b>						
Salaries	2,178,703	2,815,418	2,936,646	2,851,247	2,900,895	2,958,913
Overtime	261,656	542,953	394,696	409,553	488,993	498,773
<b>EMS Salaries</b>	<b>\$ 2,440,359</b>	<b>\$ 3,358,371</b>	<b>\$ 3,331,342</b>	<b>\$ 3,260,800</b>	<b>\$ 3,389,887</b>	<b>\$ 3,457,685</b>
Benefits	636,571	770,000	746,394	853,505	872,050	889,491
Uniforms	3,333	12,472	4,500	7,507	11,897	12,135
Wellness/Fitness	-	-	-	-	83	85
VEBA Benefit	87,000	101,400	82,400	78,200	125,863	128,380
<b>EMS Benefits</b>	<b>\$ 726,904</b>	<b>\$ 883,873</b>	<b>\$ 833,293</b>	<b>\$ 939,212</b>	<b>\$ 1,009,892</b>	<b>\$ 1,030,090</b>
Supplies	174,883	169,042	170,601	160,295	167,544	171,062
Fuel Consumed	25,830	46,754	47,977	39,842	37,281	38,064
Tools & Equipment	26,038	91,198	47,097	53,595	55,280	56,440
<b>EMS Supplies</b>	<b>\$ 226,751</b>	<b>\$ 306,994</b>	<b>\$ 265,674</b>	<b>\$ 253,732</b>	<b>\$ 260,104</b>	<b>\$ 265,566</b>

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Professional Services	46,274	22,189	53,826	58,142	42,551	43,444
Equipment Rental	-	-	-	-	22,753	23,231
Intergovernmt - County	41,367	51,981	52,740	79,948	91,993	93,925
Communication	21,060	23,746	19,221	20,611	19,023	19,422
Interfund Rent/Lease	15,914	16,418	27,036	27,648	7,972	8,139
Insurance	47,963	66,203	91,509	111,366	114,151	116,548
Repairs & Maintenance	32,238	53,597	21,614	35,761	44,733	45,673
Software	-	-	-	-	36,251	37,012
Miscellaneous	9,318	9,407	13,014	9,707	9,358	9,555
<b>EMS Services</b>	<b>\$ 214,135</b>	<b>\$ 243,539</b>	<b>\$ 278,960</b>	<b>\$ 343,183</b>	<b>\$ 388,785</b>	<b>\$ 396,950</b>
<b>Total Ambulance Services</b>	<b>\$ 3,608,149</b>	<b>\$ 4,792,777</b>	<b>\$ 4,709,269</b>	<b>\$ 4,796,927</b>	<b>\$ 5,048,669</b>	<b>\$ 5,150,291</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Fire Suppression</b>						
Salaries	3,928,412	4,821,518	5,181,752	5,430,354	5,488,978	5,598,757
Volunteer Salaries	35,989	36,022	36,510	35,399	38,550	39,320
Overtime	630,583	1,178,514	943,463	910,599	1,116,970	1,139,309
<b>Fire Salaries</b>	<b>\$ 4,594,984</b>	<b>\$ 6,036,053</b>	<b>\$ 6,161,726</b>	<b>\$ 6,376,352</b>	<b>\$ 6,644,497</b>	<b>\$ 6,777,387</b>
Benefits	1,157,747	1,335,261	1,436,013	1,620,093	1,695,766	1,729,681
Volunteer Benefits	16,428	3,926	4,413	1,800	3,083	3,144
Uniforms	15,966	50,010	37,803	31,609	52,658	53,711
VEBA Benefit	107,800	154,200	150,000	141,600	217,604	221,956
Protective Clothing	78,850	173,405	80,069	63,388	108,901	111,079
Volunteer Uniforms	2,241	-	115	924	3,174	3,238
<b>Fire Benefits</b>	<b>\$ 1,379,032</b>	<b>\$ 1,716,803</b>	<b>\$ 1,708,414</b>	<b>\$ 1,859,414</b>	<b>\$ 2,081,187</b>	<b>\$ 2,122,811</b>
Supplies	16,286	26,229	39,565	25,287	37,405	38,190
Fuel Consumed	18,708	48,088	48,418	37,616	41,928	42,808
Tools & Equipment	79,034	81,227	148,108	98,837	71,686	73,192
<b>Fire Supplies</b>	<b>\$ 114,029</b>	<b>\$ 155,544</b>	<b>\$ 236,091</b>	<b>\$ 161,741</b>	<b>\$ 151,019</b>	<b>\$ 154,190</b>
Professional Services	131,141	60,668	144,281	158,498	138,084	33,400
Equipment Rental	-	-	-	-	67,309	68,722
Intergovernmt - County	71,732	84,532	89,229	110,253	126,038	128,685
Communication	25,584	33,465	27,334	33,401	36,557	37,324
Interfund Rent/Lease	53,872	59,132	67,189	69,888	12,849	13,119
Insurance	89,300	101,337	164,642	189,180	193,909	213,300
Repairs & Maintenance	82,145	86,147	83,325	102,731	98,031	100,089
Software	-	-	-	-	35,569	36,316
Miscellaneous	48,140	15,770	16,154	22,765	23,982	24,486
<b>Fire Services</b>	<b>\$ 501,914</b>	<b>\$ 441,049</b>	<b>\$ 592,154</b>	<b>\$ 686,716</b>	<b>\$ 732,328</b>	<b>\$ 655,442</b>
<b>Total Fire Suppression</b>	<b>\$ 6,589,959</b>	<b>\$ 8,349,449</b>	<b>\$ 8,698,385</b>	<b>\$ 9,084,222</b>	<b>\$ 9,609,031</b>	<b>\$ 9,709,830</b>



Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Fire Prevention and Investigation</b>						
Salaries	454,472	508,792	552,139	554,438	567,516	578,866
Overtime	11,937	10,654	14,201	17,135	19,681	20,075
<b>FMO Salaries</b>	<b>\$ 466,410</b>	<b>\$ 519,446</b>	<b>\$ 566,340</b>	<b>\$ 571,573</b>	<b>\$ 587,197</b>	<b>\$ 598,941</b>
Benefits	121,724	125,964	136,051	143,289	153,874	156,951
VEBA Benefit	6,400	6,400	6,400	6,400	10,301	10,507
<b>FMO Benefits</b>	<b>\$ 128,124</b>	<b>\$ 132,364</b>	<b>\$ 142,451</b>	<b>\$ 149,689</b>	<b>\$ 164,174</b>	<b>\$ 167,458</b>
Supplies	2,357	2,476	2,646	3,675	4,284	4,374
Prevention Educ Supply	-	-	2,982	4,774	2,340	2,389
Fuel Consumed	1,373	2,108	-	-	-	-
Tools & Equipment	3,956	8,684	2,785	13	4,658	4,756
<b>FMO Supplies</b>	<b>\$ 7,686</b>	<b>\$ 13,268</b>	<b>\$ 8,412</b>	<b>\$ 8,462</b>	<b>\$ 11,282</b>	<b>\$ 11,519</b>
Professional Services	450	-	3,248	-	162	165
Equipment Rental	-	-	-	-	14,237	14,536
Travel	1,303	2,231	2,252	1,434	3,041	3,105
Interfund Rent/Lease	10,665	10,830	13,498	15,042	1,950	1,991
Software	-	-	-	-	3,500	3,574
Miscellaneous	10,195	5,082	6,843	5,468	10,747	10,973
<b>FMO Services</b>	<b>\$ 22,613</b>	<b>\$ 18,143</b>	<b>\$ 25,842</b>	<b>\$ 21,943</b>	<b>\$ 33,637</b>	<b>\$ 34,343</b>
<b>Total Fire Prevention</b>	<b>\$ 624,832</b>	<b>\$ 683,221</b>	<b>\$ 743,046</b>	<b>\$ 751,667</b>	<b>\$ 796,291</b>	<b>\$ 812,262</b>
<b>Training</b>						
<b>EMS</b>						
<b>EMS Training Supplies</b>	<b>\$ 18</b>	<b>\$ 1,871</b>	<b>\$ 715</b>	<b>\$ 4,657</b>	<b>\$ 7,083</b>	<b>\$ 7,232</b>
Travel	194	299	3,076	795	1,222	1,247
Interfund Rent/Lease	2,880	3,175	-	-	-	-
Miscellaneous	1,480	7,350	7,402	5,895	8,985	9,173
<b>EMS Training Services</b>	<b>\$ 4,554</b>	<b>\$ 10,824</b>	<b>\$ 10,479</b>	<b>\$ 6,690</b>	<b>\$ 10,206</b>	<b>\$ 10,421</b>
<b>Total EMS Training</b>	<b>\$ 4,572</b>	<b>\$ 12,695</b>	<b>\$ 11,194</b>	<b>\$ 11,347</b>	<b>\$ 17,289</b>	<b>\$ 17,652</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Training (Continued)</b>						
<b>Fire</b>						
Fire Training Supplies	\$ 5,442	\$ 6,180	\$ 7,617	\$ 2,571	\$ 4,638	\$ 4,735
Travel	2,570	-	1,031	445	1,462	1,493
Miscellaneous	45,882	71,229	22,563	32,076	60,823	62,100
<b>Fire Training Services</b>	<b>\$ 48,452</b>	<b>\$ 71,229</b>	<b>\$ 23,594</b>	<b>\$ 32,521</b>	<b>\$ 62,285</b>	<b>\$ 63,593</b>
<b>Total Fire Training</b>	<b>\$ 53,894</b>	<b>\$ 77,409</b>	<b>\$ 31,210</b>	<b>\$ 35,092</b>	<b>\$ 66,922</b>	<b>\$ 68,328</b>
<b>Total Fire/EMS Training</b>	<b>\$ 58,466</b>	<b>\$ 90,104</b>	<b>\$ 42,404</b>	<b>\$ 46,439</b>	<b>\$ 84,212</b>	<b>\$ 85,980</b>
<b>Facilities</b>						
Supplies	13,670	13,095	15,711	11,884	16,278	16,619
Tools & Equipment	9,157	35,549	9,156	18,109	17,442	17,808
<b>Fire Facility Supplies</b>	<b>\$ 22,827</b>	<b>\$ 48,645</b>	<b>\$ 24,867</b>	<b>\$ 29,993</b>	<b>\$ 33,719</b>	<b>\$ 34,427</b>
Professional Services	13,629	22,909	23,196	31,642	19,625	20,037
Interfund Rent/Lease	21,302	30,093	30,811	20,032	30,769	31,415
Insurance	9,859	11,247	14,109	26,516	27,179	29,896
Public Utilities	40,089	48,487	50,987	58,681	74,050	77,753
Repairs & Maintenance	48,379	103,432	42,433	48,036	115,256	117,677
<b>Fire Facility Services</b>	<b>\$ 133,258</b>	<b>\$ 216,169</b>	<b>\$ 161,536</b>	<b>\$ 184,906</b>	<b>\$ 266,879</b>	<b>\$ 276,778</b>
<b>Total Fire Facilities</b>	<b>\$ 156,086</b>	<b>\$ 264,813</b>	<b>\$ 186,403</b>	<b>\$ 214,899</b>	<b>\$ 300,598</b>	<b>\$ 311,206</b>
<b>Capital</b>						
Ambulances/Vehicles	-	-	294,231	63,193	260,610	150,000
<b>EMS Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 294,231</b>	<b>\$ 63,193</b>	<b>\$ 260,610</b>	<b>\$ 150,000</b>
Fire Engines	-	-	900,869	767,353	-	-
SCBA Apparatus & Repair	-	-	-	153,939	-	-
<b>Fire Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 900,869</b>	<b>\$ 921,293</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,195,100</b>	<b>\$ 984,485</b>	<b>\$ 260,610</b>	<b>\$ 150,000</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>General Activity</b>						
EMS Revenue Bond Interest	-	-	7,521	-	-	-
Debt Fire & EMS	-	25,103	-	7,527	-	-
<b>Debt</b>	<b>\$ -</b>	<b>\$ 25,103</b>	<b>\$ 7,521</b>	<b>\$ 7,527</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers Out to LTGO Bond	34,742	34,646	34,827	34,455	34,593	34,789
Transfers Out to Retiree	6,600	6,732	8,078	8,321	8,571	8,828
Transfers Out to Gen Fund	-	-	48,424	-	-	-
Transfers Out to IT R&R	-	-	-	-	267,262	-
<b>Transfer Expenses</b>	<b>\$ 41,342</b>	<b>\$ 41,378</b>	<b>\$ 91,329</b>	<b>\$ 42,776</b>	<b>\$ 310,426</b>	<b>\$ 43,617</b>
<b>Total General Activity</b>	<b>\$ 41,342</b>	<b>\$ 66,481</b>	<b>\$ 98,850</b>	<b>\$ 50,303</b>	<b>\$ 310,426</b>	<b>\$ 43,617</b>
<b>TOTAL CWFD FUND</b>	<b>\$ 12,056,012</b>	<b>\$ 15,141,559</b>	<b>\$ 16,874,331</b>	<b>\$ 17,341,672</b>	<b>\$ 17,755,503</b>	<b>\$ 17,639,165</b>
		25.59%	11.44%	2.77%	2.39%	-0.66%

# Cemetery Fund

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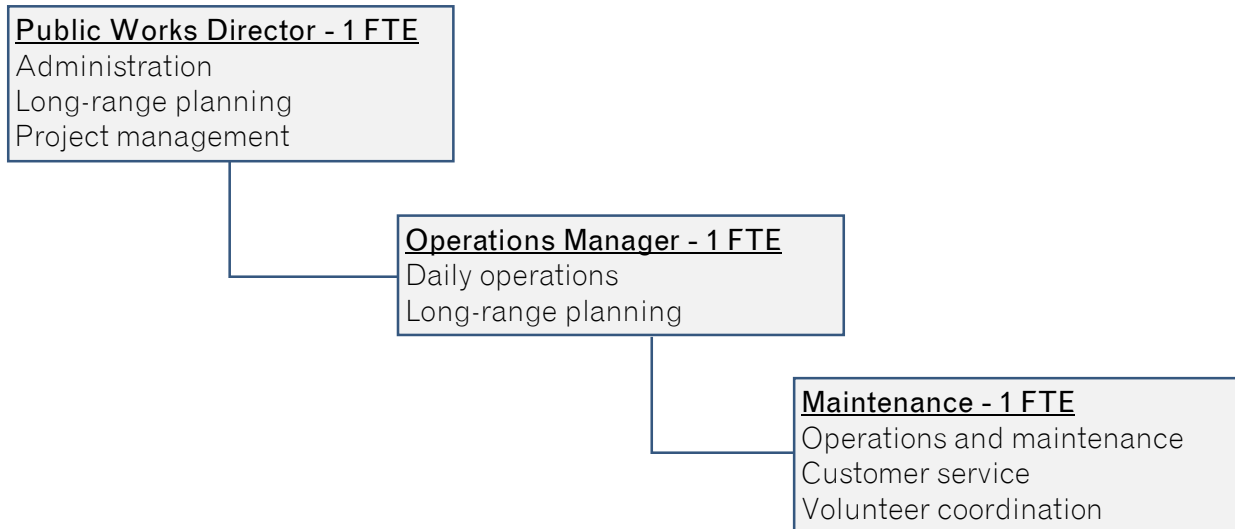


**Steve Wall**  
Public Works Director

## Purpose

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

## Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Continued a successful volunteer outreach program for Memorial Day service
- Completed cemetery mapping
- Completed paving all roadway surfaces
- Completed columbarium/niche wall

## Goals and New Initiatives in 2025 – 2026

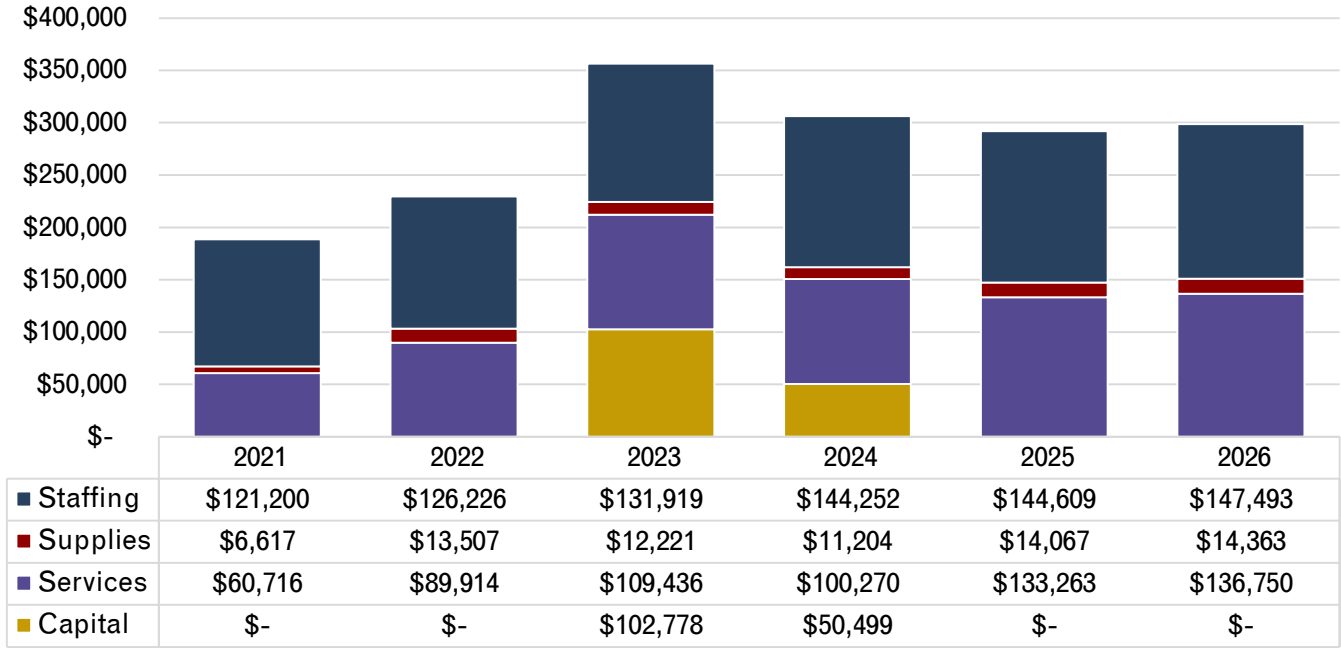
- Ensure the cemetery grounds are maintained to the highest possible standard given the available funding and personnel
- Keep grass green through irrigation use in warm weather
- Open additional plotted space to accommodate future burial needs
- Improve security for equipment and supplies

## Future Challenges

Issue	Plan for Resolution
The top issue facing the Cemetery continues to be available revenues or funding to support operations and maintenance.	Options to be considered include reducing the administrative functions of the Cemetery, joining, or creating an existing Cemetery taxing district, partnerships with churches and funeral home facilities, and volunteer organizations.

## Budget Overview and Changes

The Department saw several capital projects complete in 2024, thereby decreasing the capital expense portion of the budget. No other significant budget changes occurred.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Salaries	82,760	86,969	82,058	87,016	83,508	85,178
Overtime	185	629	929	2,818	400	400
<b>Cemetery Salaries</b>	<b>\$ 82,946</b>	<b>\$ 87,598</b>	<b>\$ 82,988</b>	<b>\$ 89,834</b>	<b>\$ 83,908</b>	<b>\$ 85,578</b>
<b>Cemetery Benefits</b>	<b>\$ 38,254</b>	<b>\$ 38,627</b>	<b>\$ 48,932</b>	<b>\$ 54,418</b>	<b>\$ 60,701</b>	<b>\$ 61,915</b>
Supplies	6,057	9,472	8,872	8,139	7,520	7,678
Fuel Consumed	-	2,239	2,203	664	2,662	2,718
Tools & Equipment	560	1,797	1,146	2,401	3,885	3,967
<b>Cemetery Supplies</b>	<b>\$ 6,617</b>	<b>\$ 13,507</b>	<b>\$ 12,221</b>	<b>\$ 11,204</b>	<b>\$ 14,067</b>	<b>\$ 14,363</b>
Professional Services	13,571	41,472	48,304	39,331	39,585	40,416
Internal Service Indirects	-	-	-	-	14,491	14,795
Equipment Rental	-	-	-	-	43,578	44,493
Communication	2,690	2,283	3,862	3,063	3,326	3,396
Travel	-	-	-	285	-	-
Interfund Rents/Leases	24,506	26,126	36,727	37,829	-	-
Insurance	2,152	2,485	3,640	4,108	4,211	4,632
Public Utilities	10,331	9,117	10,700	13,106	12,288	12,902
Repairs & Maintenance	6,735	8,053	5,776	1,211	10,000	10,210
Software	-	-	-	-	4,050	4,135
Miscellaneous	731	379	427	1,337	1,734	1,770
<b>Cemetery Services</b>	<b>\$ 60,716</b>	<b>\$ 89,914</b>	<b>\$ 109,436</b>	<b>\$ 100,270</b>	<b>\$ 133,263</b>	<b>\$ 136,750</b>
Access Road Improvement	-	-	102,778	-	-	-
Columbarium/Niche Wall	-	-	-	50,499	-	-
<b>Cemetery Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,778</b>	<b>\$ 50,499</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL CEMETERY FUND</b>	<b>\$ 188,533</b>	<b>\$ 229,646</b>	<b>\$ 356,354</b>	<b>\$ 306,225</b>	<b>\$ 291,939</b>	<b>\$ 298,606</b>
		21.81%	55.18%	-14.07%	-4.67%	2.28%

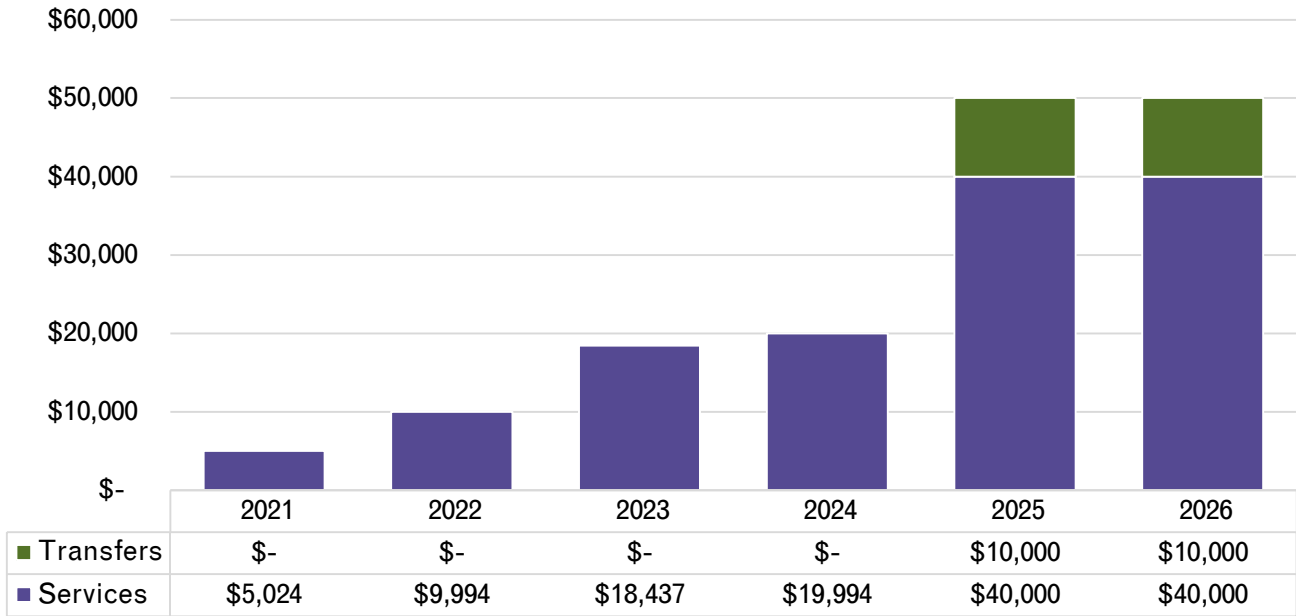
# Lodging Tax Fund

## Purpose

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

## Budget Overview and Changes

The Lodging Tax Fund doubled in 2021-2022 with the collection of Transient Rental Taxes from short-term rental companies such as VRBO and Airbnb. This fund has historically spent the revenues on advertising for tourists to visit the City and its events. With the additional funding, the City is also using some of the funds to internally support the large events such as Hometown Holidays and Camas Days.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Ads/Printing/Forms	\$ 5,024	\$ 9,994	\$ 18,437	\$ 19,994	\$ 40,000	\$ 40,000
Transfers Out to General Fund	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
<b>TOTAL LODGING TAX FUND</b>	<b>\$ 5,024</b>	<b>\$ 9,994</b>	<b>\$ 18,437</b>	<b>\$ 19,994</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
		98.93%	84.48%	8.44%	150.08%	0.00%



## Tree Fund

### Purpose

The Tree Fund is used to account for revenue recovered from tree-related permits within the City's Community Development Division.

### Adopted Budget Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TREE FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		0.00%	0.00%	0.00%	0.00%	0.00%

## Debt Service Funds Summary

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

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

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

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

## Major Bond Issues

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

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

**2015 LTGO BOND DEBT SERVICE EXPENDITURES FOR 2025-2026 = \$1,151,750**

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

**2018 LTGO BOND DEBT SERVICE EXPENDITURES FOR 2025-2026 = \$1,536,000**

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

**2020 LTGO BOND DEBT SERVICE EXPENDITURES FOR 2025-2026 = \$1,120,775**

**2021 Limited General Obligation Bond** – These bonds funded the acquisition of open space land on Green Mountain, remodel and facility upgrades for a City Hall Annex building, and refinancing a land contract. The total bond issuance was \$10,195,000 with a \$1.9 million in a premium. The bonds are to be repaid over 20 years with real estate excise taxes and park impact fees. The total interest costs on the bonds are 2.16%

**2021 LTGO BOND DEBT SERVICE EXPENDITURES FOR 2025-2026 = \$1,496,800**

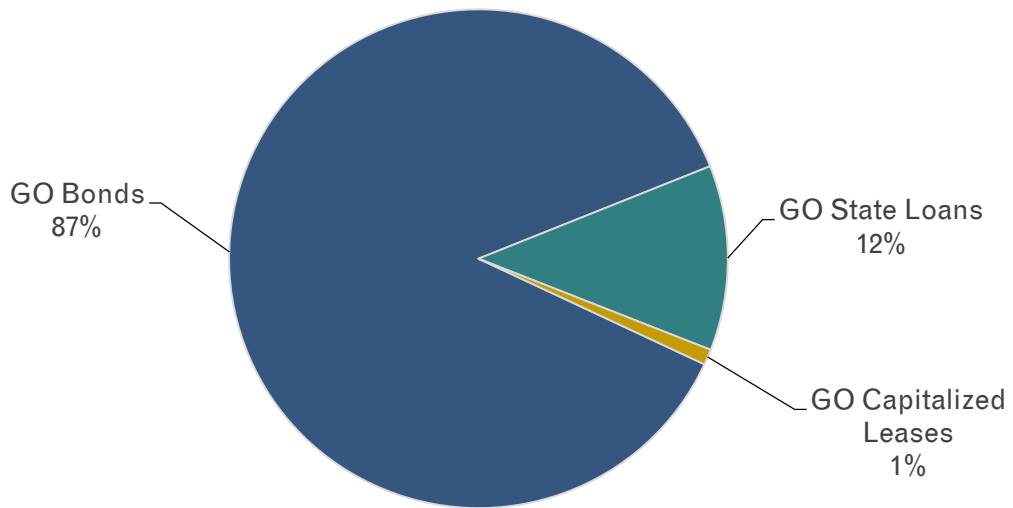
**2023 Limited General Obligation Bond** – These bonds funded the funded major maintenance projects in the City's facilities, redevelopment of Crown Park, and construction of 38<sup>th</sup> Avenue (Phase 3). The total bond issuance was \$13,730,000 with a \$1.4 million in a premium. The bonds are to be repaid over 20 years with real estate excise taxes, transportation impact fees and park impact fees. The total interest costs on the bonds are 3.93%

**2023 LTGO BOND DEBT SERVICE EXPENDITURES FOR 2025-2026 = \$2,239,250**

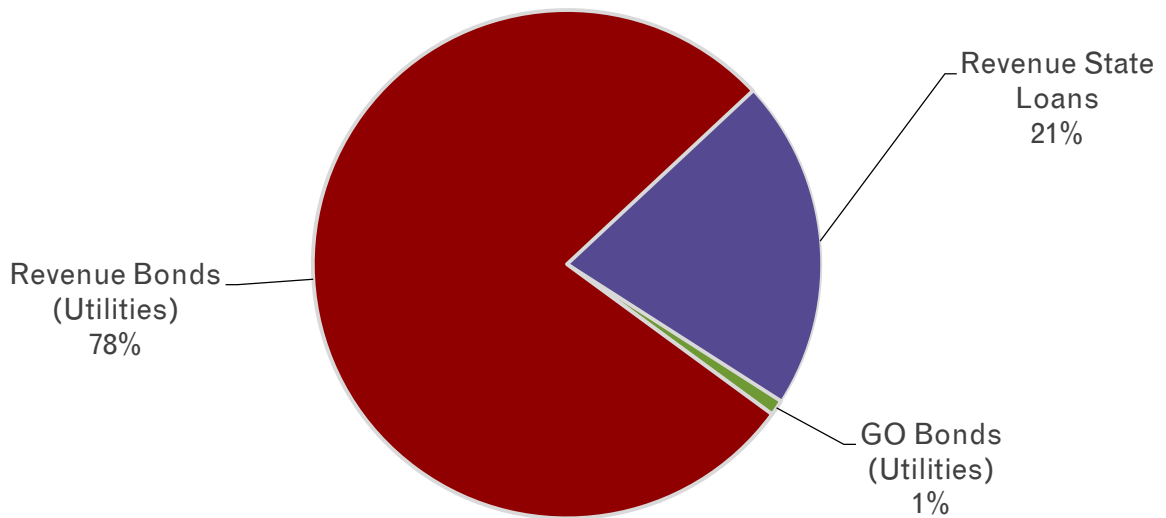
## Outstanding Debt

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

General Obligation Debt as of December 31, 2024



Revenue Debt (City Utilities) as of December 31, 2024



At the end of 2024, the City of Camas had \$84.9 million of long-term debt outstanding of which approximately \$70.8 million was bonded debt. Of this amount, 59% comprises debt backed by the full faith and credit of the City of Camas and the remaining 41% is backed by the City's Water and Sewer utilities.

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

	Government Activities		Business Activities		Total	
	2025	2026	2025	2026	2025	2026
Limited GO Bonds	40,432,530	38,530,036	407,470	374,964	40,840,000	38,905,000
PWTF Loan	3,826,567	3,474,151	4,221,937	3,268,761	8,048,503	6,742,913
State LOCAL Program	450,000	305,000			450,000	305,000
Other State Loans			2,265,096	1,942,731	2,265,096	1,942,731
Revenue Bonds			26,960,000	25,320,000	26,960,000	25,320,000
<b>Total</b>						
<b>Outstanding Debt</b>	<b>\$ 44,709,097</b>	<b>\$ 42,309,188</b>	<b>\$ 33,854,503</b>	<b>\$ 30,906,457</b>	<b>\$ 78,563,600</b>	<b>\$ 73,215,644</b>

The City of Camas total debt may decrease by 7% at the end of the biennium because more debt will be paid off and no debt is anticipated to be issued.

## Debt Capacity – Legal Debt Margin

State statutes limit the amount of general obligation debt a government entity may issue 2.5% if its total assessed value for debt approved by the voters. Currently, the City does not have any voted debt outstanding leaving a capacity for \$201 million. The last voted GO bonds were paid off in 2020 for the Camas Library building. The City intends to issue voted GO bonds in 2025 for the bond issue approved by the voters August 2024 for a not to exceed \$26 million to be used to design and construct a fire station headquarters.

The state statutes limited on non-voted general obligation debt is 1.5% of total assessed value. The current debt limitation for the City of Camas is \$121 million which is significantly in excess to the City's outstanding general obligation debt. For the Fiscal Year end of 2024, the City was only utilizing almost 40% of its legal capacity.

The schedule below provides a visual calculation of the City's debt capacity. It is anticipated the City will issue additional debt in the 2025-2026 biennium. The City will evaluate the size and timing of the debt issuance in 2025.

<b>Legal Debt Margin Calculation for Fiscal Year 2024</b>			
Taxable Assessed value (2024 Assessment for 2025 Revenue)			\$ 8,061,731,234
Debt Limit			
Debt limit with vote (2.5% of assessed value)			\$ 201,543,281
Debt applicable with vote limit:			
General Obligation Bonds	\$	-	
Less: assets available	\$	-	
			<hr/>
Total debt applicable to limit with vote			\$ -
<b>Total legal debt margin with vote</b>			<b><u>\$ 201,543,281</u></b>
Debt limit without a vote (1.5% of assessed value)			\$ 120,925,969
Debt applicable to without vote limit:			
Limited General Obligation Bonds	\$	42,246,855	
Other	\$	6,353,942	
			<hr/>
Total net debt applicable to limit without vote:			\$ 48,600,798
<b>Total legal debt margin without vote</b>			<b><u>\$ 72,325,171</u></b>
<b>Legal Debt Margin</b>			<b><u><u>\$ 273,868,452</u></u></b>

## Bond Coverage – Water-Sewer Revenue Bonds

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

### Water - Sewer Revenue Bonds

Pledged-Revenue Coverage

Last Ten Fiscal Years

Fiscal Year	Gross Revenue <sup>1</sup>	Less: Operating Expenses <sup>2</sup>	Net Available Revenue	Debt Service <sup>3</sup>		Coverage
				Principal	Interest	
2014	\$ 11,710,342	\$ 5,659,574	\$ 6,050,768	\$ 405,833	\$ 107,167	11.79
2015	\$ 12,577,245	\$ 5,892,454	\$ 6,684,791	\$ 982,000	\$ 566,086	4.32
2016	\$ 14,110,241	\$ 6,877,345	\$ 7,232,896	\$ 954,750	\$ 549,857	4.81
2017	\$ 14,678,057	\$ 6,558,803	\$ 8,119,254	\$ 981,842	\$ 535,713	5.35
2018	\$ 15,164,366	\$ 6,462,319	\$ 8,702,047	\$ 1,030,588	\$ 501,713	5.68
2019	\$ 18,211,411	\$ 7,881,256	\$ 10,330,155	\$ 1,240,172	\$ 763,272	5.16
2020	\$ 18,318,412	\$ 7,574,193	\$ 10,744,219	\$ 1,249,821	\$ 739,004	5.40
2021	\$ 19,200,233	\$ 7,319,433	\$ 11,880,800	\$ 1,260,385	\$ 666,944	6.16
2022	\$ 17,185,169	\$ 8,670,491	\$ 8,514,678	\$ 1,256,800	\$ 629,037	4.52
2023	\$ 26,699,018	\$ 10,102,751	\$ 16,596,267	\$ 1,250,208	\$ 590,454	9.02

<sup>1</sup>Gross Revenue is defined as all operating and nonoperating revenues (including SDCs) of the Water-Sewer Fund

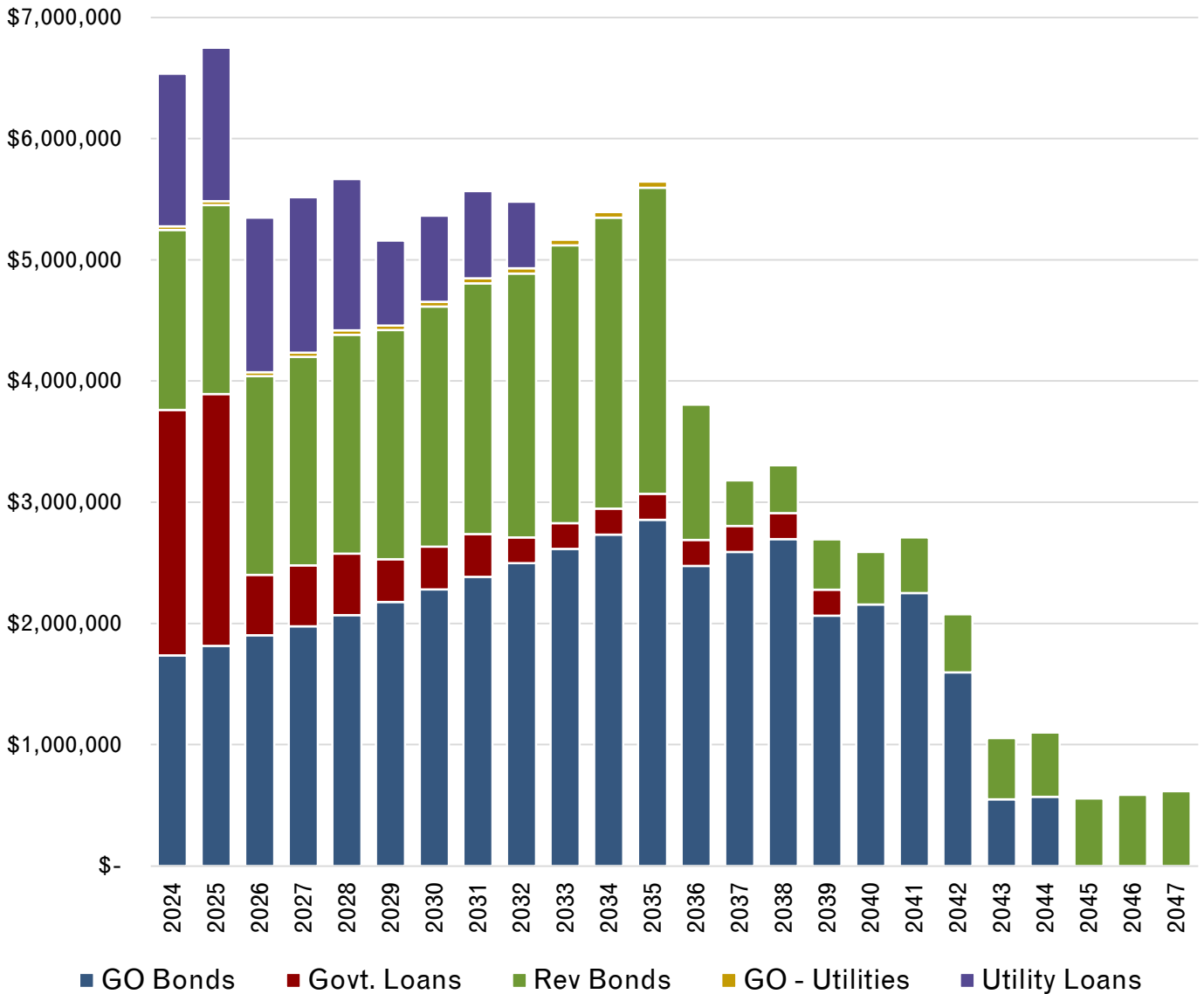
<sup>2</sup>Operating expenses do not include depreciation or amortization

<sup>3</sup>Debt service is the average annual debt service

## Debt Service

Below is a summary of the City's debt outstanding as of 12/31/2024 and the budgeted debt service for the governmental and proprietary funds. The table reflects the terms of the debt as well as the purpose and the funds which service the debt.

**Outstanding Debt  
General Obligation Debt and Revenue Debt**





City of Camas Governmental Activities (Transportation, Parks, Facilities)							
Debt Issuance	Issue Date	Purpose		Term (Yrs)	Budget Funds		
	Issue Amount	Principal	Interest	Total	2025 Debt Pymt	2026 Debt Pymt	
2012 PWTF Loan	Dec 13, 2011	38th Ave, Wetland		20	TIF, Storm		
	\$ 2,600,000	\$ 968,840	\$ 19,377	\$ 988,217	\$ 143,250	\$ 142,558	
2013 State LOCAL	Aug 22, 2013	Lacamas Lodge		15	PIF		
	\$ 1,715,000	\$ 585,000	\$ 50,950	\$ 635,950	\$ 157,825	\$ 160,825	
2015 LTGO Bonds	Mar 18, 2015	Transp, Fire Eng, Facil		20	TIF, Storm, REET, CWFD		
	\$ 7,325,000	\$ 4,785,000	\$ 1,552,250	\$ 6,337,250	\$ 574,250	\$ 577,500	
2018 LTGO Bonds	Nov 20, 2018	Legacy Lands, Transp, Facil		20	REET, PIF, TIF		
	\$ 9,810,000	\$ 7,785,000	\$ 2,943,700	\$ 10,728,700	\$ 768,000	\$ 768,000	
2018 PWTF Loan	Nov 22, 2018	Lake Traffic Circle		20	REET, TIF		
	\$ 1,000,000	\$ 789,474	\$ 106,737	\$ 896,211	\$ 65,974	\$ 65,084	
2020 PWTF Loan	Jun 1, 2020	Lake Traffic Circle		20	REET, TIF		
	\$ 3,700,000	\$ 2,420,668	\$ 305,972	\$ 2,726,641	\$ 199,624	\$ 197,075	
2020 LTGO Bonds	Apr 23, 2020	Legacy Lands		24	REET, PIF		
	\$ 9,065,000	\$ 7,950,000	\$ 3,479,475	\$ 11,429,475	\$ 560,588	\$ 560,188	
2021 LTGO Bonds	Dec 15, 2021	Legacy Lands, Facil, Ref		20	REET, PIF		
	\$ 10,195,000	\$ 9,090,000	\$ 3,612,200	\$ 12,702,200	\$ 748,600	\$ 748,200	
2021 LTGO Bonds	Jun 7, 2023	Facil, Parks, Transp		20	REET, PIF, TIF		
	\$ 13,730,000	\$ 13,075,000	\$ 7,056,250	\$ 20,131,250	\$ 1,118,750	\$ 1,120,500	
<b>Total</b>	<b>\$ 59,140,000</b>	<b>\$ 47,448,982</b>	<b>\$ 19,126,911</b>	<b>\$ 66,575,894</b>	<b>\$ 4,336,861</b>	<b>\$ 4,339,930</b>	

City of Camas Proprietary Activities (Water and Sewer Utilities)							
Debt Issuance	Issue Date	Purpose		Term (Yrs)	Budget Funds		
	Issue Amount	Principal	Interest	Total	2025 Debt Pymt	2026 Debt Pymt	
2007 PWTF Loan	Aug 6, 2007	WWTP Impvmt Ph 2		20	Sewer		
	\$ 1,000,000	\$ 135,417	\$ 1,354	\$ 136,771	\$ 45,816	\$ 45,590	
2008 PWTF Loan	Mar 7, 2008	WWTP Impvmt Ph 2		20	Sewer		
	\$ 10,000,000	\$ 2,221,053	\$ 27,763	\$ 2,248,816	\$ 566,368	\$ 563,592	
2009 DWSRF Loan	Apr 24, 2009	Camas Well #14		23	Water		
	\$ 1,313,000	\$ 228,929	\$ 10,305	\$ 239,234	\$ 30,905	\$ 30,619	
2011 DOE Loan	Jan 10, 2011	WWTP Improvements		21	Sewer		
	\$ 5,168,026	\$ 2,350,430	\$ 273,422	\$ 2,623,852	\$ 349,847	\$ 349,847	
2012 PWTF Loan	Aug 9, 2012	Gregg Reservoir		20	Water		
	\$ 2,040,000	\$ 1,279,746	\$ 28,794	\$ 1,308,540	\$ 166,367	\$ 165,567	
2012 PWTF Loan	Dec 13, 2011	Sewer Main		20	Sewer		
	\$ 2,600,000	\$ 1,514,089	\$ 17,034	\$ 1,531,123	\$ 193,046	\$ 192,573	
2015 Revenue Bond	Sep 10, 2015	Sewer Main, Pump Station		20	Sewer		
	\$ 19,145,000	\$ 12,790,000	\$ 4,067,125	\$ 16,857,125	\$ 1,533,525	\$ 1,533,025	
2019 Revenue Bond	Mar 20, 2019	Water Projects, Refunding		28	Water		
	\$ 18,210,000	\$ 15,730,000	\$ 8,619,500	\$ 24,349,500	\$ 1,436,500	\$ 1,439,000	
<b>Total</b>	<b>\$ 59,476,026</b>	<b>\$ 36,249,664</b>	<b>\$ 13,045,297</b>	<b>\$ 49,294,961</b>	<b>\$ 4,322,374</b>	<b>\$ 4,319,813</b>	

## Bond Rating

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

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

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

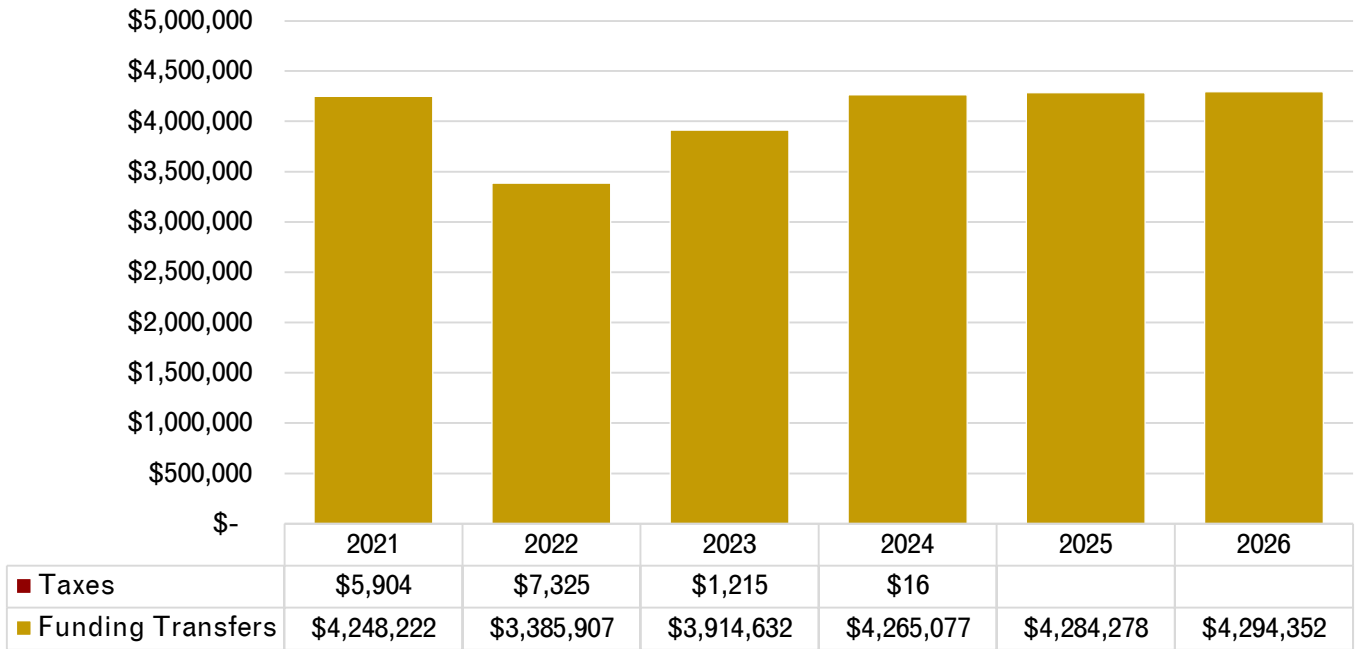
The S&P rating is based upon their assessment of the City’s:

- Very strong and diversified economy, with high wealth and income levels, a rapidly growing population, and access to a broad and diverse metropolitan statistical area (MSA).
- Very strong financials, including consistent operating surpluses and very strong budgetary flexibility, with fund balances we expect will likely remain above 30% of operating expenditures.
- Adequate debt and contingent liability profile, given moderately elevated net direct debt levels, partially resulting from growth pressures for a rapidly expanding city; and
- Adequate institutional framework score

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

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

## Debt Funding Sources



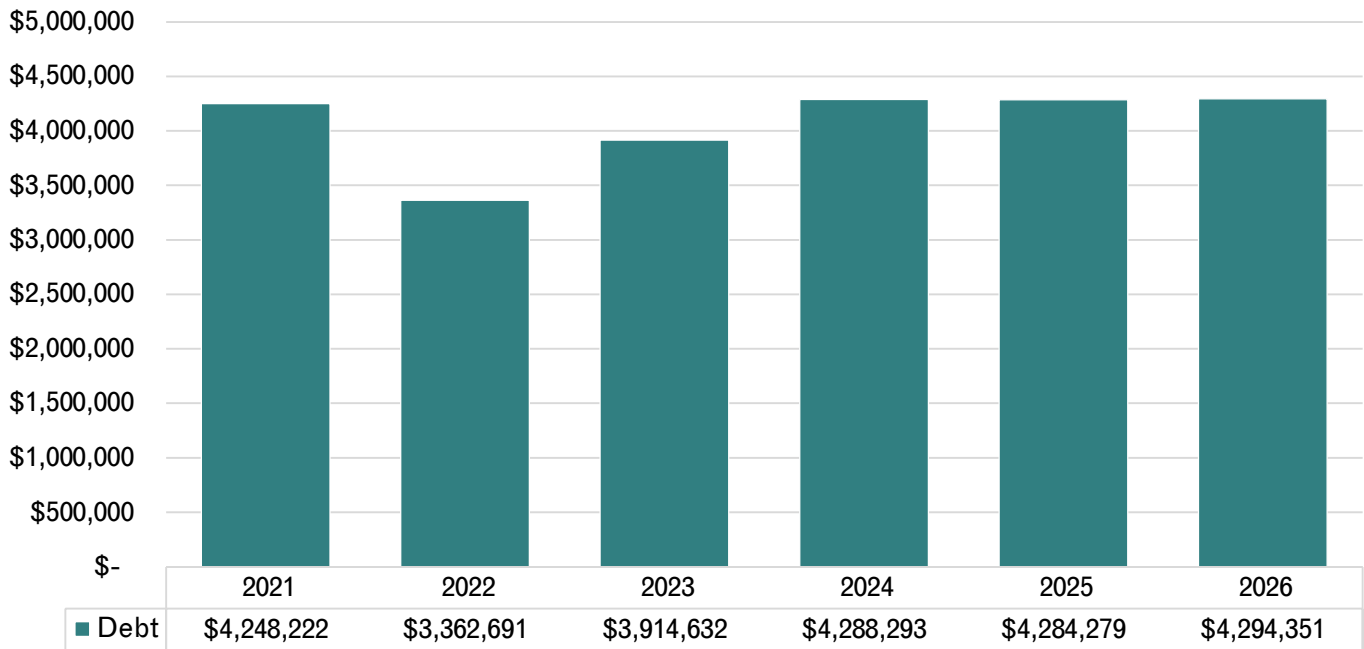
## Limited General Obligation Bonds (LTGO)

### Purpose

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

### Budget Overview and Changes

There were no significant budget changes for the LTGO Fund in this biennium.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
GO Bond	818,446	950,000	1,185,000	1,445,000	1,510,000	1,580,000
GO Bond Principal Fire Truck	-	18,072	18,976	19,277	20,181	21,386
Principal LOCAL Ambulance	-	-	-	-	-	-
Principal LOCAL HVAC	37,448	39,368	41,387	-	-	-
Principal LOCAL LL Lodge	110,000	115,000	125,000	130,000	135,000	145,000
GO Bond	1,412,659	-	-	-	-	-
GO Bond Principal	-	243,614	255,795	259,855	272,036	288,277
Loan Principal	502,171	496,403	496,403	352,415	352,415	359,503
Debt Issuance	-	-	-	-	-	-
GO Bond Principal Annex Bldg	-	10,843	11,386	11,566	12,108	12,831
GO Bond Interest	10,364	9,944	9,511	9,226	8,648	8,042
GO Bond Interest	17,273	16,574	15,851	15,377	14,413	13,404
GO Bond Interest	4,974	3,054	1,035	-	-	-
GO Bond Interest	825,188	794,063	1,475,221	1,777,738	1,708,763	1,632,713
Contract Interest	225,000	374,257	-	-	-	-
GO Bond Interest	284,700	291,499	279,068	267,839	250,715	233,195
<b>TOTAL LTGO BOND FUND</b>	<b>\$ 4,248,222</b>	<b>\$ 3,362,691</b>	<b>\$ 3,914,632</b>	<b>\$ 4,288,293</b>	<b>\$ 4,284,279</b>	<b>\$ 4,294,351</b>
		-20.84%	16.41%	9.55%	-0.09%	0.24%

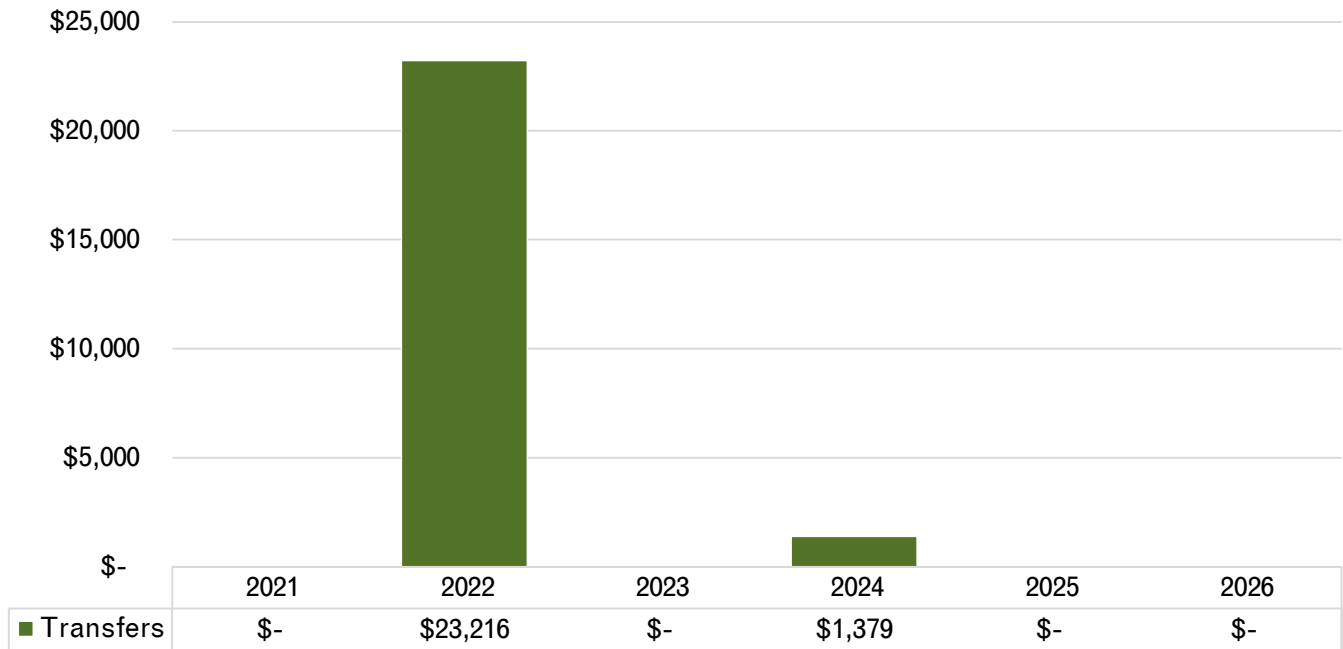
# Unlimited General Obligation Bonds (ULTGO)

## Purpose

To make payments on voted general obligation bonds and loans of the City. Debt service is paid from this fund include payments for principal and interest.

## Budget Overview and Changes

The City anticipates a GO bond issuance in the Spring of 2025 for the replacement of a Fire Station, as approved by voters in 2024. This budget impact will be addressed in the Spring 2025 budget amendment once the full bond amount is known.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Transfers Out to LTGO	\$ -	\$ 23,216	\$ -	\$ 1,379	\$ -	\$ -
<b>TOTAL ULTGO BOND FUND</b>	<b>\$ -</b>	<b>\$ 23,216</b>	<b>\$ -</b>	<b>\$ 1,379</b>	<b>\$ -</b>	<b>\$ -</b>
		100.00%	-100.00%	100.00%	-100.00%	0.00%

## Capital Funds Summary

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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. The idea is that infrastructure projects are often triggered by the additional demands of an increase in population—whether adding a new park, upsizing a water line, or repaving a major arterial street. When a project is not related to growth, the City adjusts to draw upon another project-specific revenue source such as transportation grants, impact fees, utility rates, or service development charges.

To ensure infrastructure systems continue to meet demand, the City uses a number of long-range master planning documents to identify the upgrade and replacement projects necessary as anticipated growth and development occur:

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

These long-range plans are used to inform shorter range plans like the Capital Improvement Plan. The CIP begins planning out scheduling and funding mechanisms of the projects identified in master planning documents, using a variety of factors that would be clearer in the near term to help identify timing.

## Capital Improvement Plan

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.

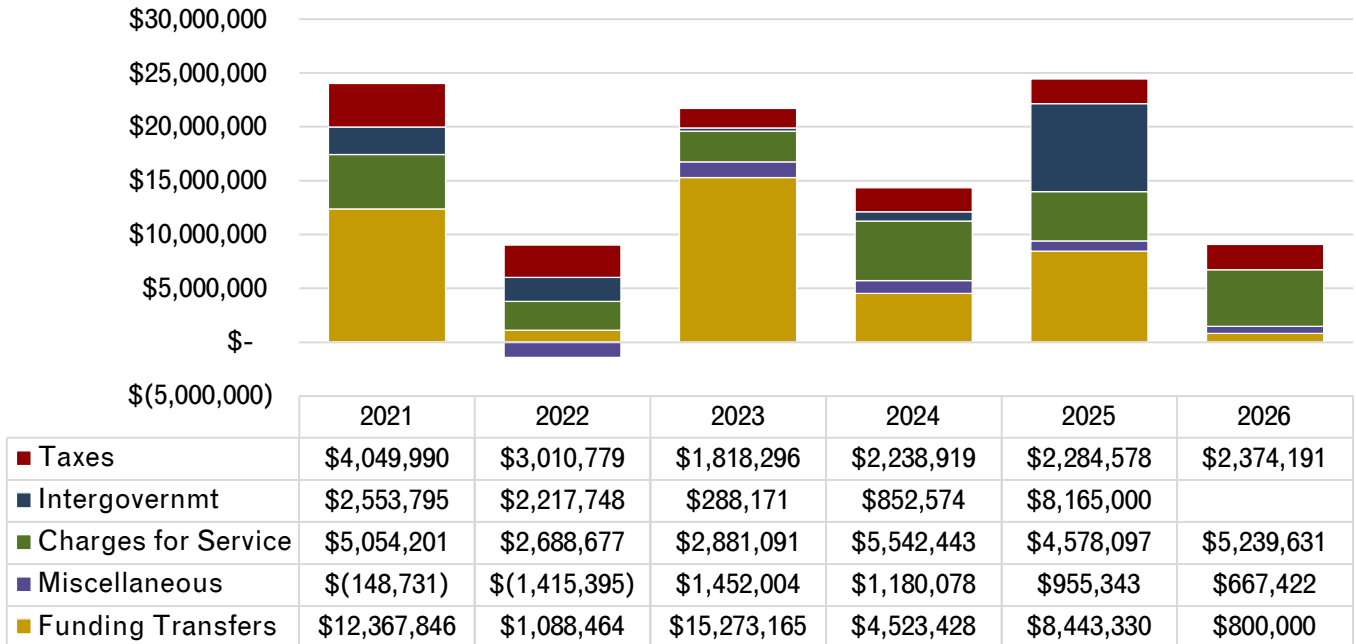
The purpose of the CIP is to collectively plan for the funding of the City's long-term capital improvement needs to maximize the delivery of services to our citizens. The plan establishes a framework for the City's overall capital planning, and it is from this document Council directs capital resources 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 \$50,000 and have a greater useful life of more than one year.

These types of purchases fall outside of the Capital Improvement Plan and include the replacement of service vehicles and heavy equipment based upon replacement schedules, network infrastructure, and major maintenance.

The full six-year [Capital Improvement Plan](#) can be found in the budget appendix.

### Capital Funding Sources



### Capital Expense vs. Operating Expense

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 vehicles and equipment, land purchases, 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 projects to determine the impact on the operating budget. For example, as the City built the Lacamas Lodge Community Center, staff planned for ongoing operating costs and programming for the building. Costs such as custodial services, security, utilities, and supplies needed to be estimated and budgeted accordingly.



## Real Estate Excise Tax (Growth Management Act) Capital Fund

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### Purpose

The State of Washington levies a real estate excise tax (REET) upon most sales of real property. The tax is calculated based on the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The tax is due at the time of sale and is collected by the county when the documents of sale are presented for recording (WAC 458-61A-301).

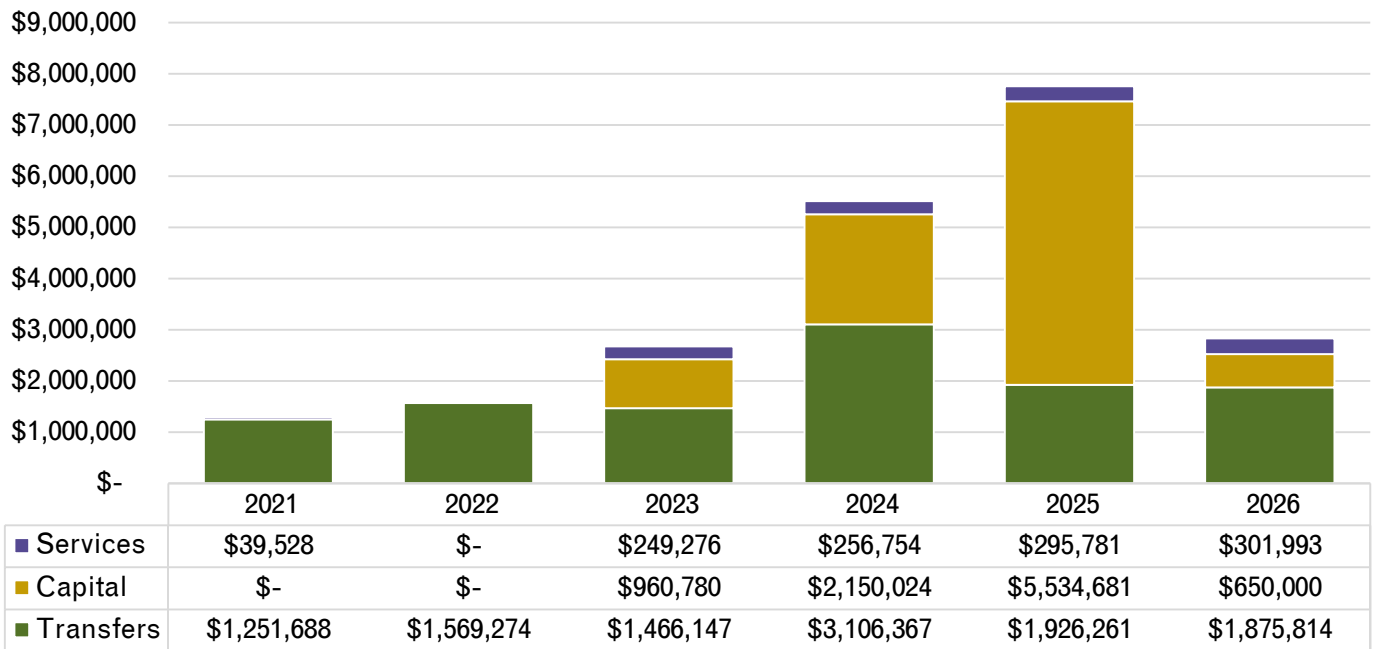
In addition to the state real estate excise tax, the City of Camas levies the following:

- 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; trails; 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, sidewalks, street and road lighting systems, traffic signals, 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.

## Budget Overview and Changes

Historically the real estate tax revenue can be volatile. 85% of the revenue is from existing home sales and 15% is typically from new construction. This revenue can fluctuate with real estate market conditions with volume of sales and home prices. In Camas, there have been historical large fluctuations due to commercial sites turnover or restructuring property for tax purposes.

As the real estate market cools with higher mortgage rates and home prices the real estate excise tax is projected to remain flat for both years of the biennium. With the lack of growth in revenue, the City plans to continue with the capital projects in progress and monitor revenues before starting a new project.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Professional Services</b>	\$ 39,528	\$ -	\$ 249,276	\$ 256,754	\$ 295,781	\$ 301,993
NW 14th Ave CDBG Project	-	-	246,676	6,538	-	-
ADA Upgrades	-	-	-	-	75,000	75,000
Open Space/Parks/Trails	-	-	-	-	250,000	250,000
S Lacamas Creek Trailhead	-	-	28,535	523,934	337,681	-
Crown Park Impv Ph 1 & 2	-	-	288,674	1,619,552	4,522,000	-
Skate Park Improvements	-	-	396,894	-	-	-
Bike Park Design & Construct	-	-	-	-	-	325,000
Forest Home Improvements	-	-	-	-	350,000	-
<b>Capital</b>	\$ -	\$ -	\$ 960,780	\$ 2,150,024	\$ 5,534,681	\$ 650,000
Transfers Out to Streets Fund	-	300,000	-	-	-	-
Transfers Out to LTGO Bond	1,195,393	1,138,274	1,466,147	1,856,526	1,871,261	1,875,814
Transfers Out to 38th Fund	-	131,000	-	-	-	-
Transfers Out to Brady Fund	56,295	-	-	-	-	-
Transfers Out to Fac Capital	-	-	-	1,249,840	55,000	-
<b>Transfer Expenses</b>	\$ 1,251,688	\$ 1,569,274	\$ 1,466,147	\$ 3,106,367	\$ 1,926,261	\$ 1,875,814
<b>TOTAL REET FUND</b>	\$ 1,291,216	\$ 1,569,274	\$ 2,676,203	\$ 5,513,145	\$ 7,756,724	\$ 2,827,806
		21.53%	70.54%	106.01%	40.70%	-63.54%

## Impact Fees Capital Funds: Park, Transportation, Fire

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### Purpose

Impact fees are one-time charges assessed by a local government against a new development project to help pay for new or expanded public capital facilities that will directly address the increased demand for services created by that development.

The City of Camas has the following impact fees:

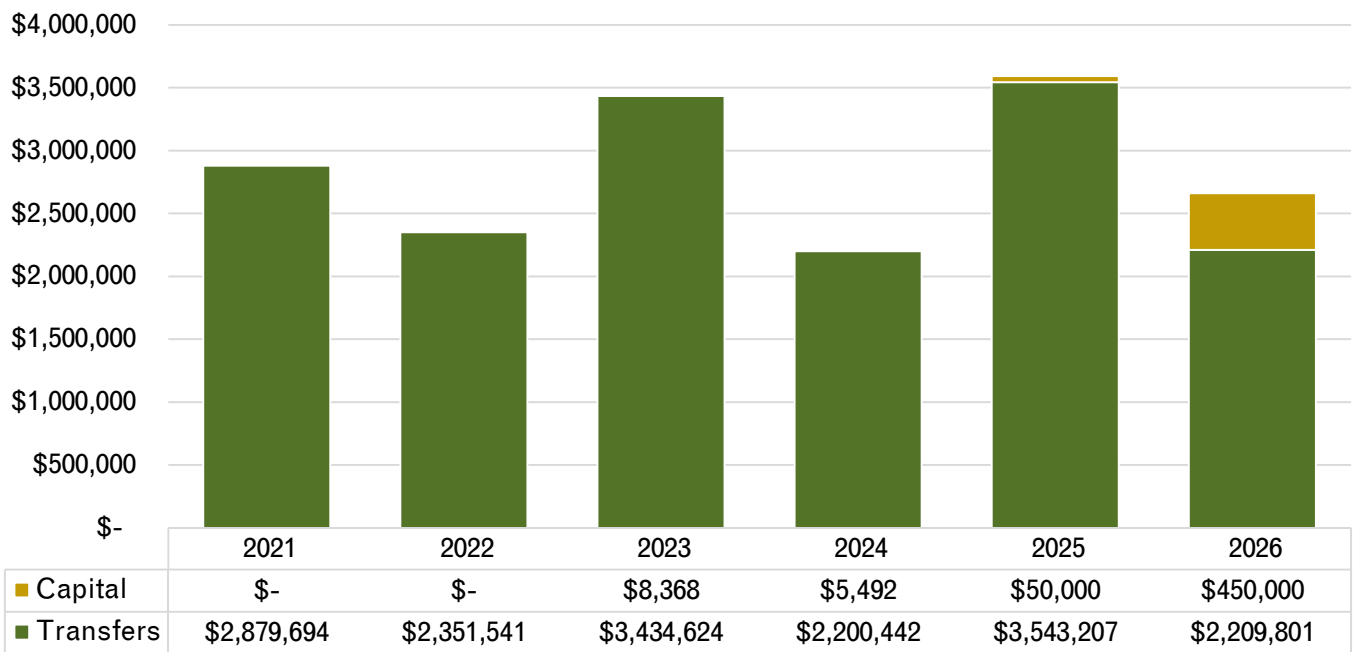
- Park Impact Fees (PIF): To be used for design and construction of park capital projects related to residential growth. The Park Impact Fees may only fund projects that are identified as part of the City's Park Plan and the fees must be spent within ten years. The City's parks projects built with Park Impact Fees include the Lacamas Lodge, Legacy Lands, and neighborhood trails.
- Transportation Impact Fees (TIF): To be used for design and construction of transportation capital projects related to urban growth. The Transportation Impact Fees may only fund projects that are identified as part of the City's Transportation Plan and the fees must be spent within ten years.
- Fire Impact Fees (FIF): To be used for acquisition, design and construction of fire facilities including fire engines. The Fire Impact Fees may only fund projects that are identified as part of the City's Comprehensive Plan and the fees must be spent within ten years.

## Budget Overview and Changes

Impact fee revenues are impacted by the housing market as well as “impact fee credits”. Impact fee credits are earned by developers when they build a public facility as part of their development with the intent to “donate” the facility to the City. The impact fee credits are then available to be redeemed when the developer applies for a permit requiring impact fees such as building a house. The impact fees are sometimes sold from one developer to another for the redemption purpose.

The credits add some revenue volatility for the City when there are several credits outstanding which may mean impact fees received as cash may be reduced with developers using credits instead.

For the 2025-2026 biennial budget, impact fees are projected to be higher than prior years in that two major commercial projects are planned for construction which will generate impact fee revenue rather than impact fee credits. These projects will be carefully monitored and if market conditions change, the City will evaluate whether to continue or pause budgeted capital projects or to not start new projects.



### Adopted Budget in Detail – Park Impact Fee Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
T3 Eastlake Trail	\$ -	\$ -	\$ 8,368	\$ 5,492	\$ 50,000	\$ 450,000
Transfers Out to LTGO	1,836,588	1,011,759	1,092,542	1,155,070	1,161,779	1,164,719
Transfers Out to REET	-	-	-	-	900,000	-
<b>Transfer Expenses</b>	<b>\$ 1,836,588</b>	<b>\$ 1,011,759</b>	<b>\$ 1,092,542</b>	<b>\$ 1,155,070</b>	<b>\$ 2,061,779</b>	<b>\$ 1,164,719</b>
<b>TOTAL PIF FUND</b>	<b>\$ 1,836,588</b>	<b>\$ 1,011,759</b>	<b>\$ 1,100,910</b>	<b>\$ 1,160,562</b>	<b>\$ 2,111,779</b>	<b>\$ 1,614,719</b>
		-44.91%	8.81%	5.42%	81.96%	-23.54%

### Adopted Budget in Detail – Traffic Impact Fee Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Transfers Out to Streets	-	-	-	-	437,750	-
Transfers Out to LTGO Bond	1,007,786	1,004,781	1,146,982	1,045,372	1,043,678	1,045,083
Transfers Out to 38th Fund	35,319	335,000	-	-	-	-
<b>Transfer Expenses</b>	<b>\$ 1,043,106</b>	<b>\$ 1,339,781</b>	<b>\$ 1,146,982</b>	<b>\$ 1,045,372</b>	<b>\$ 1,481,428</b>	<b>\$ 1,045,083</b>
<b>TOTAL TIF FUND</b>	<b>\$ 1,043,106</b>	<b>\$ 1,339,781</b>	<b>\$ 1,146,982</b>	<b>\$ 1,045,372</b>	<b>\$ 1,481,428</b>	<b>\$ 1,045,083</b>
		28.44%	-14.39%	-8.86%	41.71%	-29.45%

### Adopted Budget in Detail – Fire Impact Fee Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Transfers Out to CWFD	-	-	1,195,100	-	-	-
Transfers Out to LTGO	-	-	-	-	-	-
<b>Transfer Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,195,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FIF FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,195,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		0.00%	100.00%	-100.00%	0.00%	0.00%

# Capital Facilities Fund

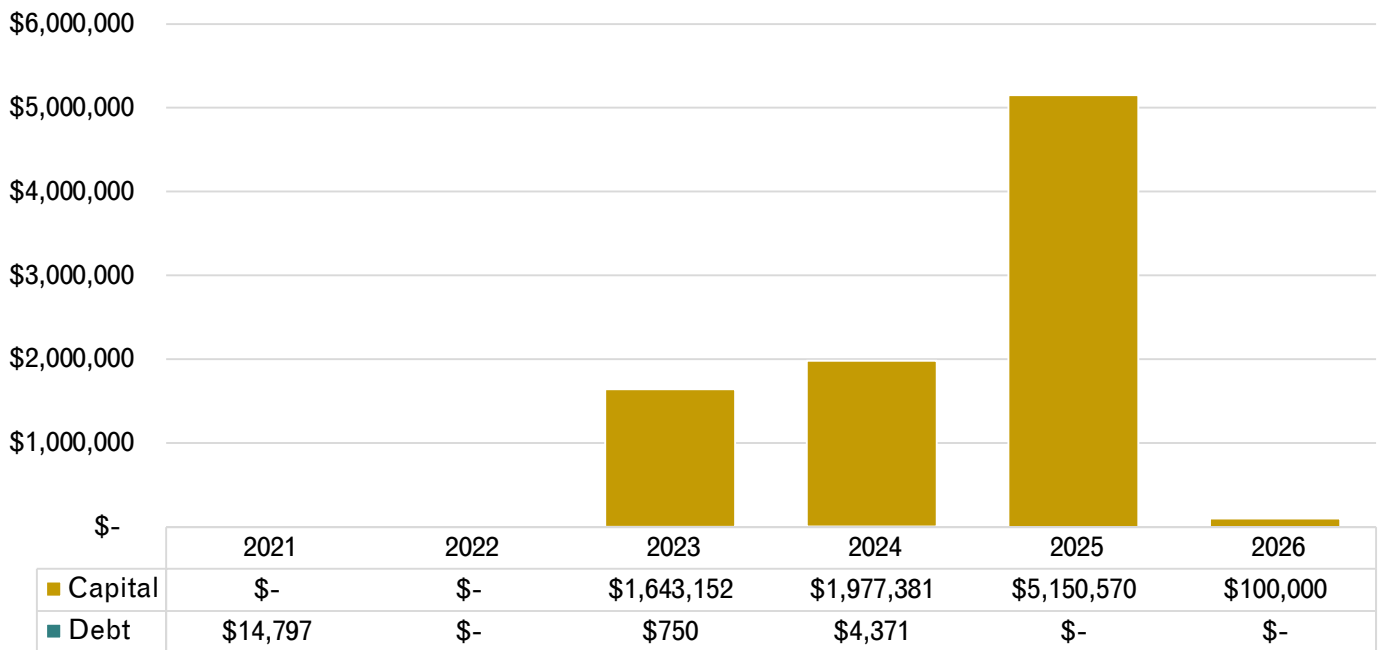
## Purpose

The Capital Facilities Fund centralized all City facility-related projects. The intent is to provide more transparency and efficiency in managing large capital projects. It will also offer provide more synergy to manage similar projects and ability to better prioritize budgeted resources. The long-term goal to develop a long-term Capital Facilities Plan to address ongoing preventative maintenance and a plan for repairs and replacements.

## Budget Overview and Changes

The City Facilities Assessment Plan identified several major maintenance projects required of some of the City’s buildings including City Hall, Library, and the Police Station. To fund these projects, the City issued \$7 million in limited general obligation bonds. Some of these projects were started in 2024 and it is anticipated the remaining projects will be completed in 2025-2026 biennium as budgeted.

These projects may need to be modified as more cost information becomes available during the bidding project. The current bid environment has been difficult with rising prices, access to materials and availability of contractors. Staff is continuing to be proactively monitoring for these challenges to keep these projects in budget or reprioritizing or modifying to ensure the best use of the funds.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Int/Debt Streets & Related Inf	\$ 14,797	\$ -	\$ 750	\$ 4,371	\$ -	\$ -
Major Building Maintenance	-	-	122,138	968,119	3,759,092	100,000
Library Building Improvements	-	-	-	35,750	1,297,978	-
Library Roofing Project	-	-	1,249,840	-	-	-
Library HVAC Repair/Replace	-	-	271,174	973,513	-	-
Library Security Upgrades	-	-	-	-	93,500	-
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,643,152</b>	<b>\$ 1,977,381</b>	<b>\$ 5,150,570</b>	<b>\$ 100,000</b>
Transfers Out to ER&R	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FACILITIES CAP FUND</b>	<b>\$ 14,797</b>	<b>\$ -</b>	<b>\$ 1,643,902</b>	<b>\$ 1,981,752</b>	<b>\$ 5,150,570</b>	<b>\$ 100,000</b>



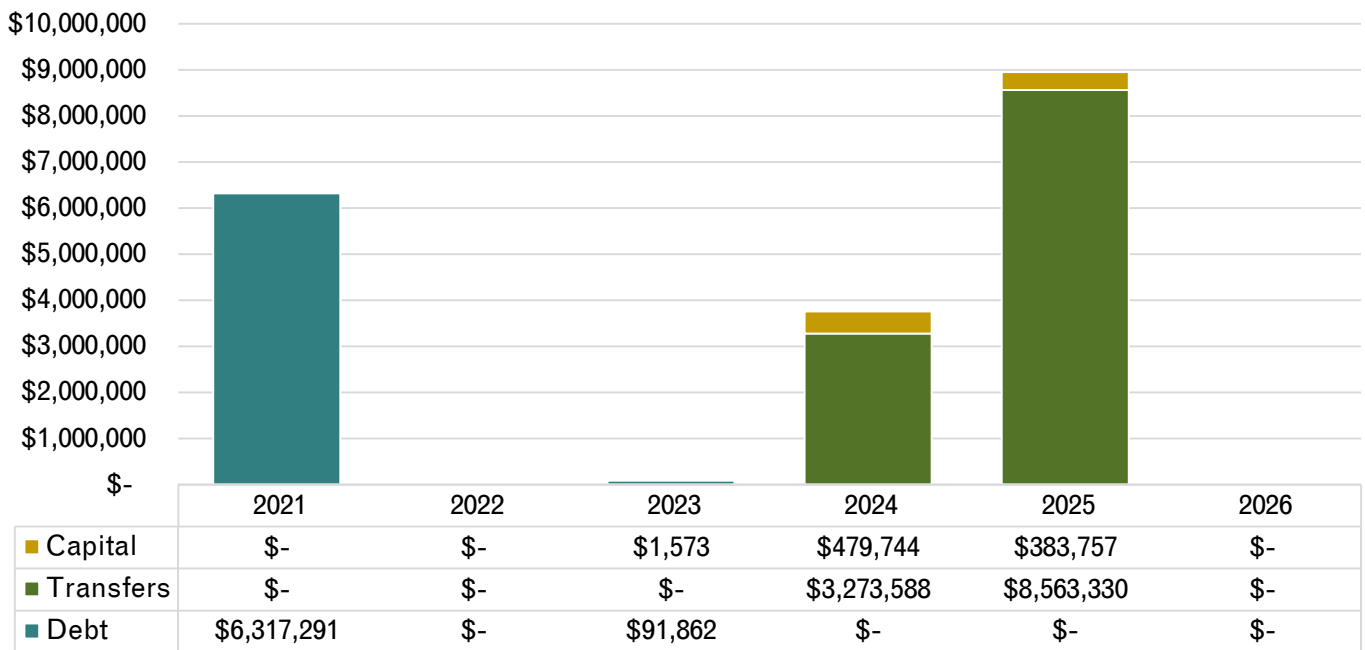
# Lacamas Legacy Lands Fund

## Purpose

This fund initially was used for the acquisition of open land north of Lacamas Lake with the intent to preserve the forest and pastures in perpetuity. Currently, the City is preparing an Open Space Plan which includes the Legacy Lands to determine what land should be preserved as open space and the best recreational use for the remainder.

## Budget Overview and Changes

The resources in this fund include remaining bond proceeds, conservation futures grant funds and interest revenue. The uses for these funds will continue to be preventive maintenance on historical structures on the Legacy Lands properties and completion of the Open Space Plan.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Legacy Lands Master Planning	-	-	-	92,325	83,757	-
Rose/Leadbetter Improvements	-	-	1,573	387,418	300,000	-
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,573</b>	<b>\$ 479,744</b>	<b>\$ 383,757</b>	<b>\$ -</b>
Loan Principal	6,087,341	-	-	-	-	-
Int/Debt Streets & Related Inf	136,965	-	-	-	-	-
Int/Debt Streets & Related Inf	92,985	-	91,862	-	-	-
<b>Debt</b>	<b>\$ 6,317,291</b>	<b>\$ -</b>	<b>\$ 91,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers Out to REET	-	-	-	818,584	2,482,000	-
Transfers Out to 38th Fund	-	-	-	339,441	325,200	-
Transfers Out to Streets	-	-	-	-	1,500,000	-
Transfers Out to Fac Capital	-	-	-	2,115,563	4,256,130	-
<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,273,588</b>	<b>\$ 8,563,330</b>	<b>\$ -</b>
<b>TOTAL LEGACY LANDS FUND</b>	<b>\$ 6,317,291</b>	<b>\$ -</b>	<b>\$ 93,436</b>	<b>\$ 3,753,331</b>	<b>\$ 8,947,087</b>	<b>\$ -</b>

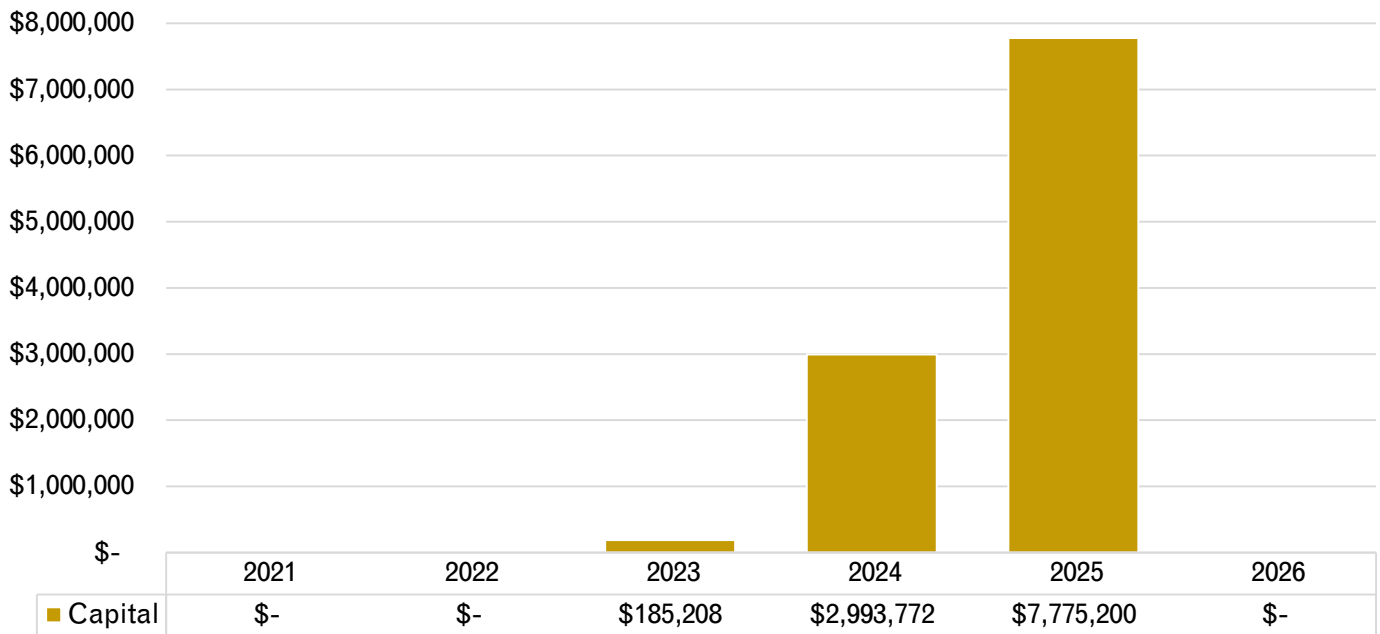
## 38th Ave Construction Fund

### Purpose

This is a multi-year, multi-phase project to improve the corridor from 192nd to Grass Valley Park. This project started in 2012 with 2025 as the last year and last phase, Phase III. The improvements are to include widening the street to include bike lanes, sidewalks, storm facilities, illumination and turn lanes. Phase III is fully funded with federal and state funding.

### Budget Overview and Changes

Before the City received the final grant which secured full funding for the 38th Ave Phase III construction, the City issued \$3.5 million in limited general obligation bonds. Once the grant funds were awarded, the City was considering moving the \$3.5 million to SR-500 and Everett Corridor project. Recently, the City was notified the federal funds were frozen by the current Administration in Washington D.C. with \$4.5 million left in expenses to complete the project in July 2025. The City will continue the project and may use the bond proceeds to help bridge the gap until the federal funds become available.



### Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
NW 38th Av Ph 3 - Construction	\$ -	\$ -	\$ 185,208	\$ 2,993,772	\$ 7,775,200	\$ -
<b>TOTAL 38TH AVE IMPVMT FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,208</b>	<b>\$ 2,993,772</b>	<b>\$ 7,775,200</b>	<b>\$ -</b>

# State Route 500/Everett Street Improvements

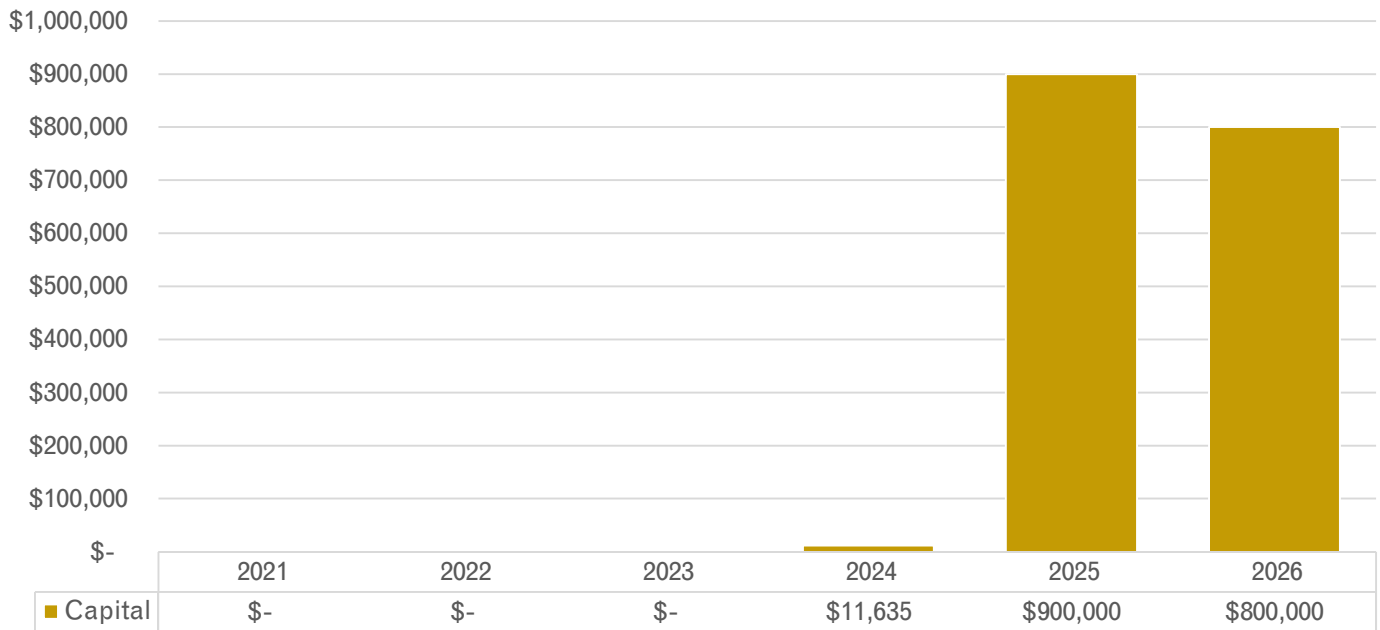
## Purpose

SR-500 and Everett is the primary route in Camas to travel north of Lacamas Lake as well as commute to Camas High School. This route is a Washington State Route with 2 lanes and no improvements such as curb, sidewalk and storm drainage. It also includes a small two-lane bridge between Lacamas Lake and Round Lake in a narrow congested small commercial area.

The City desires to improve this stretch of street, replace the bridge and enhance safety in the area. The City has secured initial funding for feasibility and design work with federal and state grants. The 2025-2026 Budget funds the initial efforts with future efforts predicated on securing additional funding.

## Budget Overview and Changes

The City was notified the federal and state funding may be part of a federal freeze of US Department of Transportation funding. The City will continue to monitor the situation and will pause the project until funding has been secured.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
SR 500/Everett St Improvements	\$ -	\$ -	\$ -	\$ 11,635	\$ 900,000	\$ 800,000
<b>TOTAL SR500/EVERETT FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,635</b>	<b>\$ 900,000</b>	<b>\$ 800,000</b>

## Enterprise Funds Summary

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The City has three utilities: Storm Water, Solid Waste, and Water/Sewer. The utilities are enterprise funds that are self-sufficient funds supported by utility rate payers. Utility rate studies are completed every five years to ensure the rate model is still accurately reflecting the needs of the respective utilities. A new utility rate study was completed in 2023, with the new five-year rate plan starting in 2024.

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

The Solid Waste Fund provides for the collection and disposal activities. The City services residential and commercial customers and provides drop box services for containers up to two yards. Larger drop box as well as yard debris services are contracted out to an external vendor. The City bills for residential recycling services and pays a private contractor for the pickup and removal of the material.

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

### Storm Water Revenue

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

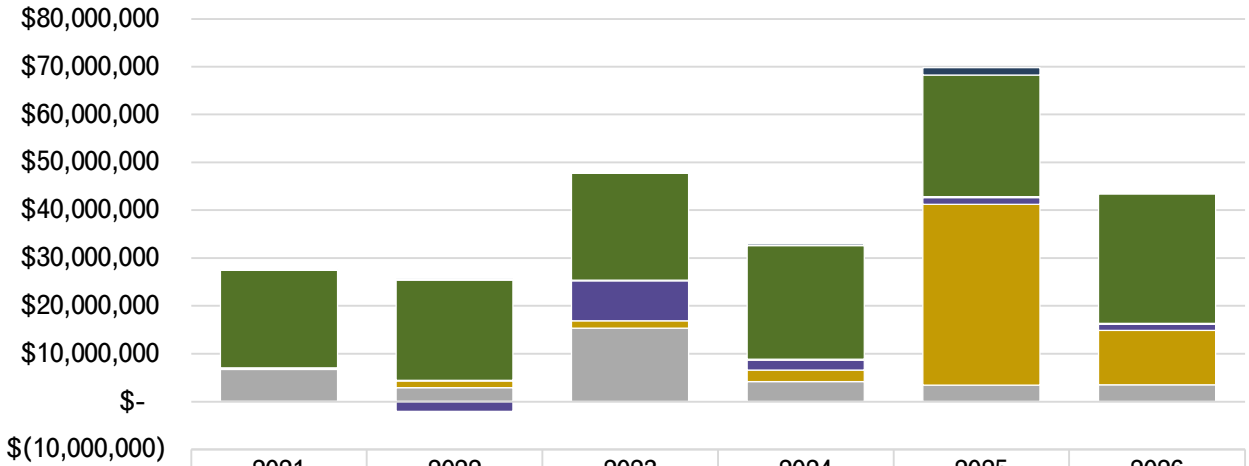
### Solid Waste Revenue

The City collects general refuse daily and/or weekly as well as disposes the solid waste. The City also contracts for recycling services that are available on the same cycles.

### Water-Sewer Revenue

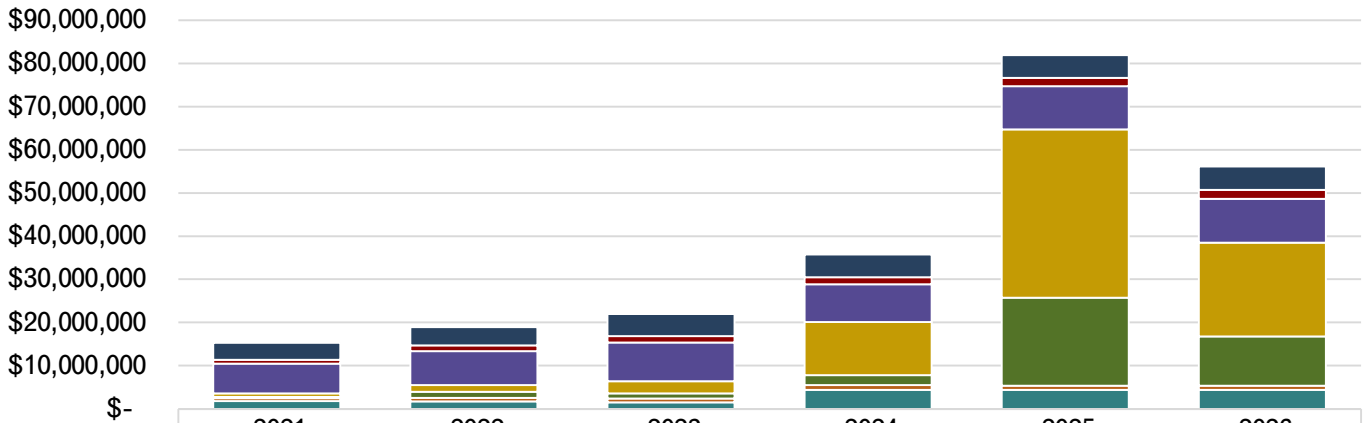
The Water/Sewer Fund is a shared utility fund with 53% of the revenue generated from Sewer activity and 31% from Water activity and the rest from system development charges on new growth, and miscellaneous revenue.

### Enterprise Funds Revenues by Source



	2021	2022	2023	2024	2025	2026
■ Intergovernmt	\$61,855	\$283,167	\$78,397	\$334,071	\$1,517,497	
■ Charges for Service	\$20,365,739	\$20,913,518	\$22,310,224	\$23,742,188	\$25,420,886	\$26,992,523
■ Fines & Forfeitures	\$43,339	\$132,447	\$143,103	\$190,586	\$204,781	\$208,877
■ Miscellaneous	\$(41,328)	\$(2,046,479)	\$8,331,264	\$2,060,432	\$1,415,478	\$1,269,767
■ Funding Transfers	\$297,173	\$1,453,589	\$1,550,070	\$2,407,870	\$37,806,198	\$11,375,000
■ Fund Revenue	\$6,705,317	\$2,867,512	\$15,349,671	\$4,193,695	\$3,412,989	\$3,515,379

### Enterprise Funds Expenditures by Type



	2021	2022	2023	2024	2025	2026
■ Staffing	\$3,893,126	\$4,254,424	\$5,048,608	\$5,252,272	\$5,272,972	\$5,409,085
■ Supplies	\$888,605	\$1,343,540	\$1,526,272	\$1,675,045	\$1,936,798	\$2,006,086
■ Services	\$6,923,018	\$7,785,686	\$8,935,644	\$8,719,475	\$9,969,773	\$10,224,650
■ Capital	\$826,195	\$1,601,413	\$2,841,429	\$12,299,887	\$39,034,219	\$21,700,000
■ Transfers	\$261,273	\$1,429,427	\$1,205,516	\$2,306,501	\$20,375,048	\$11,408,105
■ Taxes	\$646,130	\$746,723	\$878,265	\$1,108,479	\$946,070	\$965,937
■ Debt	\$1,819,007	\$1,759,839	\$1,488,956	\$4,382,546	\$4,378,625	\$4,376,343

# Storm Water Fund

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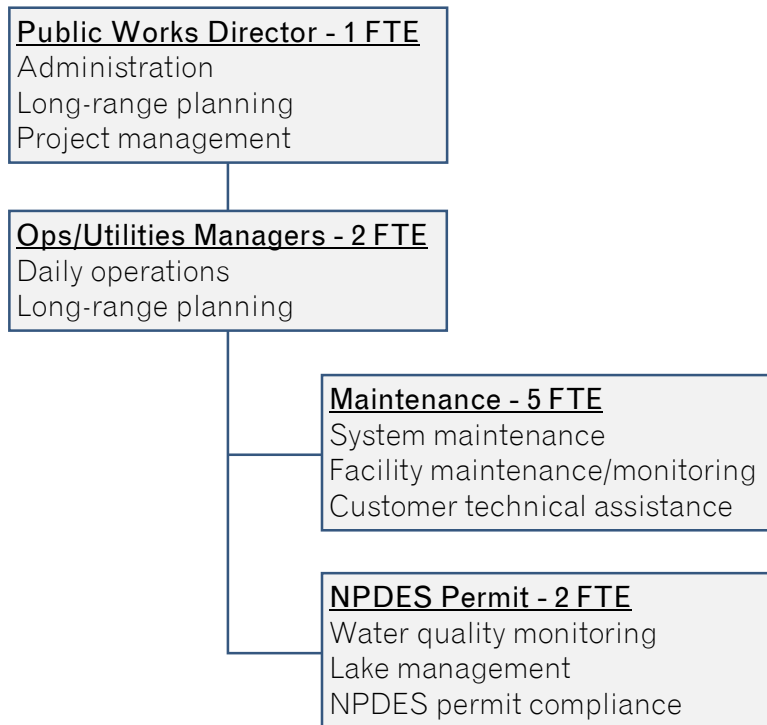


**Steve Wall**  
Public Works Director

## Purpose

Provide for the management, maintenance, and operations of the City's storm water drainage facilities in accordance with the City's National Pollutant Discharge Elimination System (NPDES) Phase II permit in accordance with the Federal Clean Water Act and administered by the Washington State Department of Ecology.

## Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Entered an Interlocal Agreement with Clark County for Long-Term Watershed Management Partnership
- Met all reporting requirements for the NPDES Phase II Permit
- All stormwater facilities are set up in EAM
- Work orders for stormwater team are set up in EAM
- Service requests for flooding, illicit discharge and stormwater facility issue are set up in Camas Connect
- Completed a five-year rate study for stormwater

## Goals and New Initiatives in 2025 – 2026

- Meet NPDES permit standards and compliance requirements
- Replace dam gates at the Upper Dam on Round Lake
- Replace lower dam high flow gate
- Remove fish wheel from Round Lake dam
- Install generator for the Crown View Storm and Lift station
- Design Crown Park Regional Storm Treatment
- Design Downtown Regional Storm Treatment
- Treat Lacamas Lake



## Future Challenges

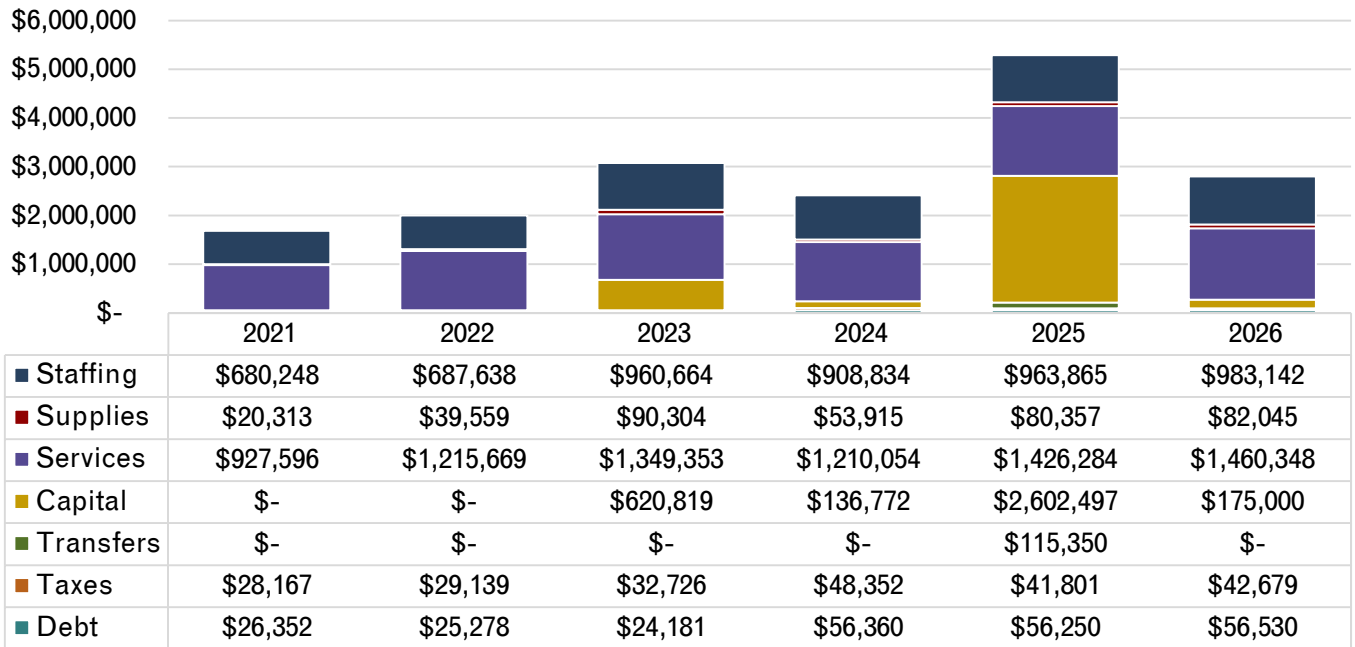
Issue	Plan for Resolution
Lake Water Quality	Continuing to monitor and treat the lake as necessary
Need efficiency for monitoring and controlling lake dams with limited staff	Continue to explore possible remote access and control of the dams
Increased resource needs to meet NPDES Permit conditions and stay compliant, while completing the necessary maintenance and capital-related projects	Develop preventative maintenance program with the new Tyler Enterprise Asset Management module

## Budget Overview and Changes

Council adopted five-year rate plan for the Stormwater utility.

Storm Water Rates	2024	2025	2026	2027	2028
Annual rate adjustment	13.5%	13.5%	13.5%	13.5%	13.5%
Monthly rate per household	\$15.38	\$17.46	\$19.82	\$22.50	\$25.54

The increase in rates will help with inflationary costs of the baseline budget such as salaries, benefits, and professional services. In addition, the rate increase is intended to be used to address several capital projects. For the 2025-2026 biennium dam improvements and lake water quality will be the focus along with NPDES permit requirements.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Administration</b>						
GO Bond	-	-	-	32,845	34,219	36,050
GO Bond Interest	26,352	25,278	24,181	23,514	22,031	20,480
<b>Debt</b>	<b>\$ 26,352</b>	<b>\$ 25,278</b>	<b>\$ 24,181</b>	<b>\$ 56,360</b>	<b>\$ 56,250</b>	<b>\$ 56,530</b>
<b>Total Administration</b>	<b>\$ 26,352</b>	<b>\$ 25,278</b>	<b>\$ 24,181</b>	<b>\$ 56,360</b>	<b>\$ 56,250</b>	<b>\$ 56,530</b>
<b>Operations and Maintenance</b>						
Salaries	108,585	103,171	125,436	189,902	173,910	177,388
Overtime	1,896	1,109	98	438	342	349
<b>Storm O&amp;M Salaries</b>	<b>\$ 110,480</b>	<b>\$ 104,281</b>	<b>\$ 125,535</b>	<b>\$ 190,340</b>	<b>\$ 174,252</b>	<b>\$ 177,737</b>
<b>Storm O&amp;M Benefits</b>	<b>\$ 27,339</b>	<b>\$ 37,391</b>	<b>\$ 72,428</b>	<b>\$ 70,256</b>	<b>\$ 67,538</b>	<b>\$ 68,889</b>
Supplies	3,985	7,958	11,978	8,399	9,356	9,553
Fuel Consumed	-	16,142	22,974	20,755	19,408	19,815
Tools & Equipment	10,910	12,668	19,213	9,021	20,972	21,412
<b>Storm O&amp;M Supplies</b>	<b>\$ 14,895</b>	<b>\$ 36,769</b>	<b>\$ 54,165</b>	<b>\$ 38,176</b>	<b>\$ 49,736</b>	<b>\$ 50,780</b>
Professional Services	556,571	769,836	929,151	583,643	55,609	56,777
Internal Service - Indirects	-	-	-	-	562,662	574,478
Equipment Rental	-	-	-	-	252,644	257,950
Intergovernmt - County	30,989	28,675	-	40,355	32,389	33,069
Communication	2,826	4,408	2,988	3,922	3,673	3,750
Travel	48	5,863	-	-	524	535
Taxes & Assessment	28,167	29,139	32,726	48,352	41,801	42,679
Interfund Rents/Leases	174,499	182,276	212,956	219,309	-	-
Insurance	10,687	14,263	21,193	40,735	41,753	45,929
Public Utilities	1,397	1,536	8,891	7,395	5,572	5,851
Repairs & Maintenance	22,187	26,256	45,730	59,561	53,658	54,784
Software	-	-	-	-	8,000	8,168
Miscellaneous	9,223	26,215	32,203	25,716	22,478	23,602
<b>Storm O&amp;M Services</b>	<b>\$ 836,593</b>	<b>\$ 1,088,468</b>	<b>\$ 1,285,838</b>	<b>\$ 1,028,987</b>	<b>\$ 1,080,764</b>	<b>\$ 1,107,572</b>
<b>Total O&amp;M Expenses</b>	<b>\$ 989,308</b>	<b>\$ 1,266,909</b>	<b>\$ 1,537,965</b>	<b>\$ 1,327,759</b>	<b>\$ 1,372,289</b>	<b>\$ 1,404,978</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Street Cleaning</b>						
Salaries	261,847	266,487	340,405	248,169	283,768	289,443
Overtime	6,155	3,459	3,871	3,408	5,235	5,339
<b>Sweeping Salaries</b>	<b>\$ 268,002</b>	<b>\$ 269,946</b>	<b>\$ 344,275</b>	<b>\$ 251,576</b>	<b>\$ 289,002</b>	<b>\$ 294,783</b>
<b>Sweeping Benefits</b>	<b>\$ 145,257</b>	<b>\$ 137,011</b>	<b>\$ 145,681</b>	<b>\$ 97,494</b>	<b>\$ 123,372</b>	<b>\$ 125,840</b>
<b>Total Street Cleaning</b>	<b>\$ 413,259</b>	<b>\$ 406,957</b>	<b>\$ 489,956</b>	<b>\$ 349,070</b>	<b>\$ 412,375</b>	<b>\$ 420,622</b>

<b>Lake Dams</b>						
Supplies	-	-	124	172	72	73
Tools & Equipment	5,351	302	10,302	4,018	2,689	2,745
<b>Lake Dam Supplies</b>	<b>\$ 5,351</b>	<b>\$ 302</b>	<b>\$ 10,426</b>	<b>\$ 4,190</b>	<b>\$ 2,761</b>	<b>\$ 2,819</b>
Professional Services	14,314	8	-	16,042	20,972	21,412
Intergovernmt - State	2,089	2,089	2,089	-	2,226	2,273
Repairs & Maintenance	24,340	10,848	3,533	3,326	21,751	22,208
Miscellaneous	48	28	-	116	88	90
<b>Lake Dam Services</b>	<b>\$ 40,792</b>	<b>\$ 12,973</b>	<b>\$ 5,622</b>	<b>\$ 19,485</b>	<b>\$ 45,037</b>	<b>\$ 45,982</b>
<b>Total Lake Dams</b>	<b>\$ 46,143</b>	<b>\$ 13,275</b>	<b>\$ 16,048</b>	<b>\$ 23,675</b>	<b>\$ 47,797</b>	<b>\$ 48,801</b>

<b>Lake Management</b>						
Supplies	-	-	-	412	4,096	4,182
Tools & Equipment	-	-	-	9,584	15,360	15,683
<b>Lake Mgmt Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,995</b>	<b>\$ 19,456</b>	<b>\$ 19,865</b>
Professional Services	-	-	-	33,077	235,520	240,466
Repair & Maintenance	-	-	-	99	153	156
Miscellaneous	-	-	-	5	1,024	1,046
<b>Lake Mgmt Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,181</b>	<b>\$ 236,697</b>	<b>\$ 241,667</b>
<b>Total Lake Management</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,177</b>	<b>\$ 256,153</b>	<b>\$ 261,532</b>

<b>NPDES Permit Mgmt</b>						
Salaries	87,153	91,229	176,595	197,363	198,586	202,558
Overtime	-	-	-	194	-	-
<b>NPDES Salaries</b>	<b>\$ 87,153</b>	<b>\$ 91,229</b>	<b>\$ 176,595</b>	<b>\$ 197,557</b>	<b>\$ 198,586</b>	<b>\$ 202,558</b>
<b>NPDES Benefits</b>	<b>\$ 42,017</b>	<b>\$ 47,780</b>	<b>\$ 96,150</b>	<b>\$ 101,611</b>	<b>\$ 111,113</b>	<b>\$ 113,336</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>NPDES (Continued)</b>						
Supplies	67	1,026	389	900	5,243	5,353
Tools & Equipment	-	1,463	25,324	654	3,162	3,229
<b>NPDES Supplies</b>	<b>\$ 67</b>	<b>\$ 2,489</b>	<b>\$ 25,713</b>	<b>\$ 1,553</b>	<b>\$ 8,405</b>	<b>\$ 8,581</b>
Professional Services	33,833	108,114	42,619	27,387	53,939	55,072
Communication	940	477	964	1,781	1,549	1,582
Travel	-	-	588	509	-	-
Permit/License	32,013	22,556	32,888	9,925	33,948	34,661
Repairs & Maintenance	-	1,908	2,440	110,720	10,909	11,138
Miscellaneous	11,592	10,312	11,121	26,431	5,243	5,353
<b>NPDES Services</b>	<b>\$ 78,377</b>	<b>\$ 143,367</b>	<b>\$ 90,620</b>	<b>\$ 176,753</b>	<b>\$ 105,588</b>	<b>\$ 107,805</b>
<b>Total NPDES Permit</b>	<b>\$ 207,613</b>	<b>\$ 284,865</b>	<b>\$ 389,078</b>	<b>\$ 477,474</b>	<b>\$ 423,693</b>	<b>\$ 432,280</b>
<b>Capital</b>						
Upper Dam Gate Replace	-	-	35,350	6,816	325,000	-
Lower Dam High Flow Gate	-	-	-	-	50,000	100,000
Fish Wheel Removal	-	-	-	-	-	75,000
Crown Park Treatment	-	-	-	-	687,889	-
Downtown Treatment	-	-	-	-	687,889	-
Lac Lake Treatment	-	-	-	43,992	351,719	-
Crown View/LS Generator	-	-	-	-	500,000	-
<b>Capital Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,350</b>	<b>\$ 50,808</b>	<b>\$ 2,602,497</b>	<b>\$ 175,000</b>
<b>Storm Water Vehicles</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 585,469</b>	<b>\$ 85,964</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 620,819</b>	<b>\$ 136,772</b>	<b>\$ 2,602,497</b>	<b>\$ 175,000</b>
<b>General Activity</b>						
Transfers Out to ER&R	-	-	-	-	89,000	-
Transfers Out to IT R&R	-	-	-	-	26,350	-
<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,350</b>	<b>\$ -</b>
<b>Total Transfer Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,350</b>	<b>\$ -</b>
<b>TOTAL STORM FUND</b>	<b>\$ 1,682,675</b>	<b>\$ 1,997,284</b>	<b>\$ 3,078,047</b>	<b>\$ 2,414,286</b>	<b>\$ 5,286,404</b>	<b>\$ 2,799,743</b>
		18.70%	54.11%	-21.56%	118.96%	-47.04%

# Solid Waste Fund

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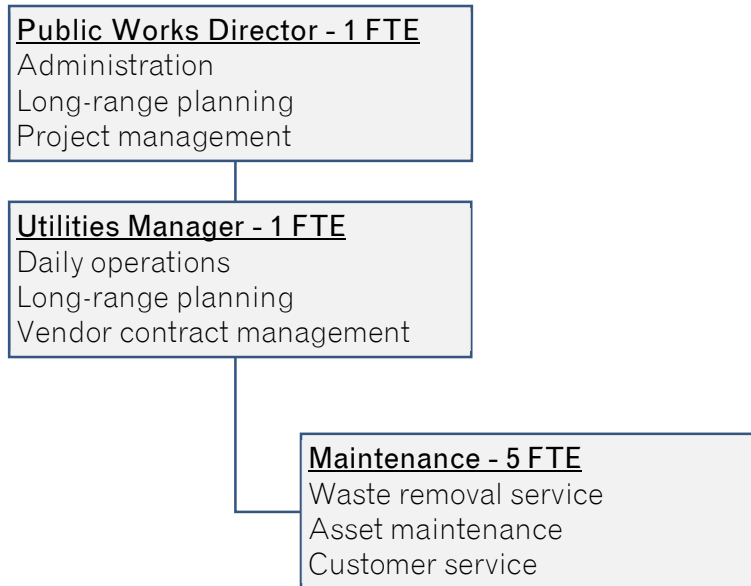


**Steve Wall**  
Public Works Director

## Purpose

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

## Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Continued to service the community by providing solid waste removal for public events
- Continue to work on recycling goals
- Worked with regional partners on planning and programs

## Goals and New Initiatives in 2025 – 2026

- Implement Tyler Utility Billing workorders for garbage extra items
- Implement the use of iPads in the garbage trucks
- Use the EAM workorders for special events to track time and costs for billing recovery

## Future Challenges

Issue	Plan for Resolution
Areas annexed into the City are still being served by Waste Connections, rather than by the City	Assess staffing and equipment needed to add these large residential areas to the City's service
Growing population creates additional waste and applies pressure on staff, resulting in overtime	Continue to explore food waste diversion programs with Waste Connections and Clark County  Realized efficiencies with technology for pickup routing and extra service transactions  Streamlining commercial service

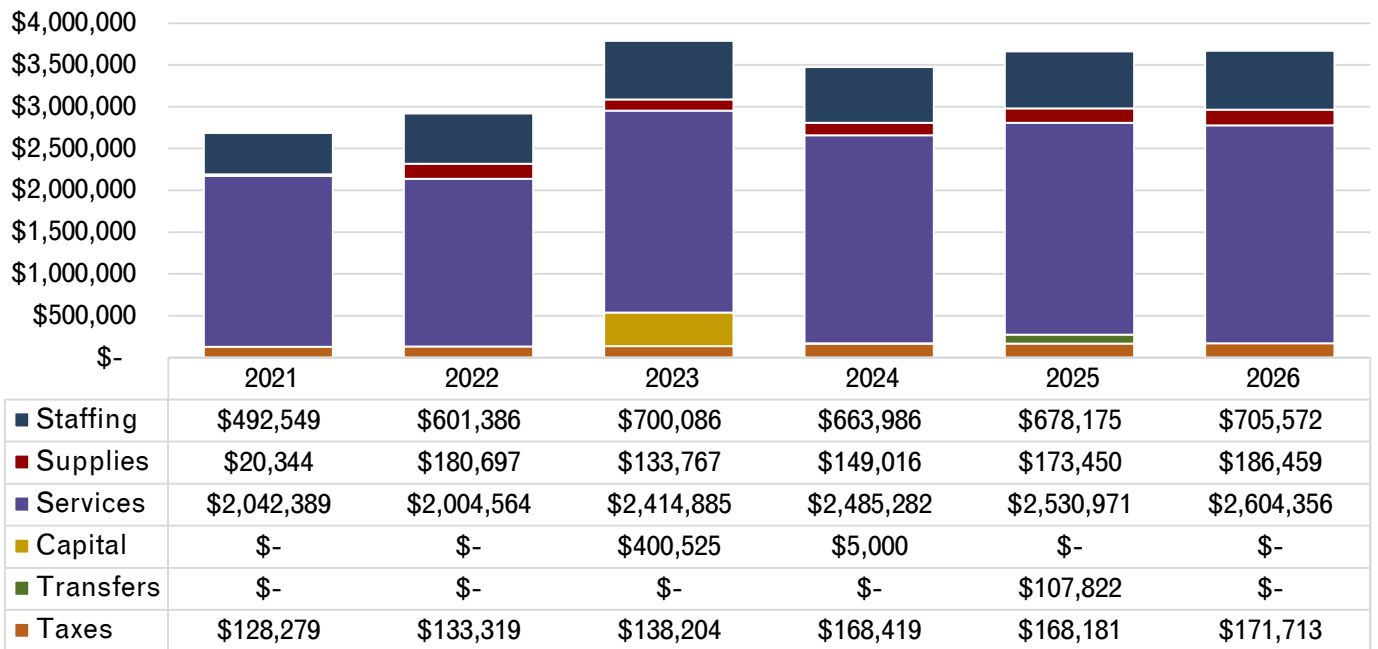
## Budget Overview and Changes

Council adopted five-year rate plan for the Solid Waste utility.

Solid Waste Rates	2024	2025	2026	2027	2028
Annual rate adjustment	2.5%	2.5%	2.5%	2.5%	2.5%
Monthly average can rate per household	\$22.65	\$23.22	\$23.80	\$24.39	\$25.00

The Solid Waste rates have not increased for the last few years. The new increase in rates will help with inflationary costs of the baseline budget such as salaries, benefits, and professional services.

Professional services will decrease with the completion of the utility billing phase of the ERP implementation project in 2025.





## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Administration</b>						
Administration Salaries	\$ 33,489	\$ 37,469	\$ 39,941	\$ 40,532	\$ 41,229	\$ 42,054
Administration Benefits	\$ 9,028	\$ 10,413	\$ 28,766	\$ 12,245	\$ 13,139	\$ 14,323
Professional Services	209,267	228,313	245,156	270,929	33,316	51,802
Internal Services	-	-	-	-	275,912	281,706
Communication	2,504	2,828	2,156	2,940	3,020	3,247
Taxes & Assessment	128,279	133,319	138,204	168,419	168,181	171,713
Insurance	8,671	10,530	16,082	20,934	22,504	24,192
Software	-	-	-	-	20,143	20,566
Miscellaneous	14,367	19,658	19,495	13,820	18,162	19,524
<b>Administration Services</b>	<b>\$ 363,087</b>	<b>\$ 394,648</b>	<b>\$ 421,093</b>	<b>\$ 477,042</b>	<b>\$ 541,238</b>	<b>\$ 572,750</b>
<b>Total Administration</b>	<b>\$ 405,605</b>	<b>\$ 442,530</b>	<b>\$ 489,799</b>	<b>\$ 529,819</b>	<b>\$ 595,606</b>	<b>\$ 629,127</b>
<b>Waste Disposal</b>						
Waste Disposal Public Utility	\$ 803,923	\$ 827,252	\$ 860,623	\$ 922,145	\$ 824,129	\$ 841,435
<b>Total Waste Disposal</b>	<b>\$ 803,923</b>	<b>\$ 827,252</b>	<b>\$ 860,623</b>	<b>\$ 922,145</b>	<b>\$ 824,129</b>	<b>\$ 841,435</b>
<b>Waste Collection</b>						
Salaries	289,661	341,598	393,688	414,431	423,802	432,278
Overtime	11,707	19,231	13,732	11,920	12,075	12,074
<b>Waste Collection Salaries</b>	<b>\$ 301,368</b>	<b>\$ 360,829</b>	<b>\$ 407,421</b>	<b>\$ 426,351</b>	<b>\$ 435,877</b>	<b>\$ 444,352</b>
Benefits	148,664	192,675	223,958	184,858	187,930	204,843
<b>Waste Collection Benefits</b>	<b>\$ 148,664</b>	<b>\$ 192,675</b>	<b>\$ 223,958</b>	<b>\$ 184,858</b>	<b>\$ 187,930</b>	<b>\$ 204,843</b>
Supplies	1,905	3,819	3,911	6,112	28,469	30,604
Fuel Consumed	-	105,248	95,765	87,355	82,647	88,846
Tools	18,439	71,630	34,092	55,549	62,334	67,009
<b>Waste Collection Supplies</b>	<b>\$ 20,344</b>	<b>\$ 180,697</b>	<b>\$ 133,767</b>	<b>\$ 149,016</b>	<b>\$ 173,450</b>	<b>\$ 186,459</b>

<b>Waste Collection (Continued)</b>						
Equipment Rent	-	-	-	-	382,999	391,042
Interfund Rent	296,030	329,755	381,524	392,898	69,619	71,081
Repair/Maintenance	136	211	1,020	1,579	1,645	1,768
Miscellaneous	175	-	725	374	329	336
<b>Waste Collection Services</b>	<b>\$ 296,341</b>	<b>\$ 329,966</b>	<b>\$ 383,269</b>	<b>\$ 394,852</b>	<b>\$ 454,591</b>	<b>\$ 464,227</b>
<b>Total Waste Collection</b>	<b>\$ 766,717</b>	<b>\$ 1,064,168</b>	<b>\$ 1,148,415</b>	<b>\$ 1,155,077</b>	<b>\$ 1,251,848</b>	<b>\$ 1,299,880</b>
<b>Recycling Service</b>						
Professional Services	707,316	586,016	888,104	859,663	879,194	897,657
<b>Recycling Services</b>	<b>\$ 707,316</b>	<b>\$ 586,016</b>	<b>\$ 888,104</b>	<b>\$ 859,663</b>	<b>\$ 879,194</b>	<b>\$ 897,657</b>
<b>Total Recycling</b>	<b>\$ 707,316</b>	<b>\$ 586,016</b>	<b>\$ 888,104</b>	<b>\$ 859,663</b>	<b>\$ 879,194</b>	<b>\$ 897,657</b>
<b>General Expenses</b>						
Capital - Vehicles	\$ -	\$ -	\$ 400,525	\$ 5,000	\$ -	\$ -
Transfers Out to ER&R	-	-	-	-	89,000	-
Transfers Out to IT R&R	-	-	-	-	18,822	-
<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,822</b>	<b>\$ -</b>
<b>Total General Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,525</b>	<b>\$ 5,000</b>	<b>\$ 107,822</b>	<b>\$ -</b>
<b>TOTAL SOLID WASTE</b>	<b>\$ 2,683,561</b>	<b>\$ 2,919,966</b>	<b>\$ 3,787,468</b>	<b>\$ 3,471,703</b>	<b>\$ 3,658,599</b>	<b>\$ 3,668,099</b>
		8.81%	29.71%	-8.34%	5.38%	0.26%

# Water-Sewer Fund

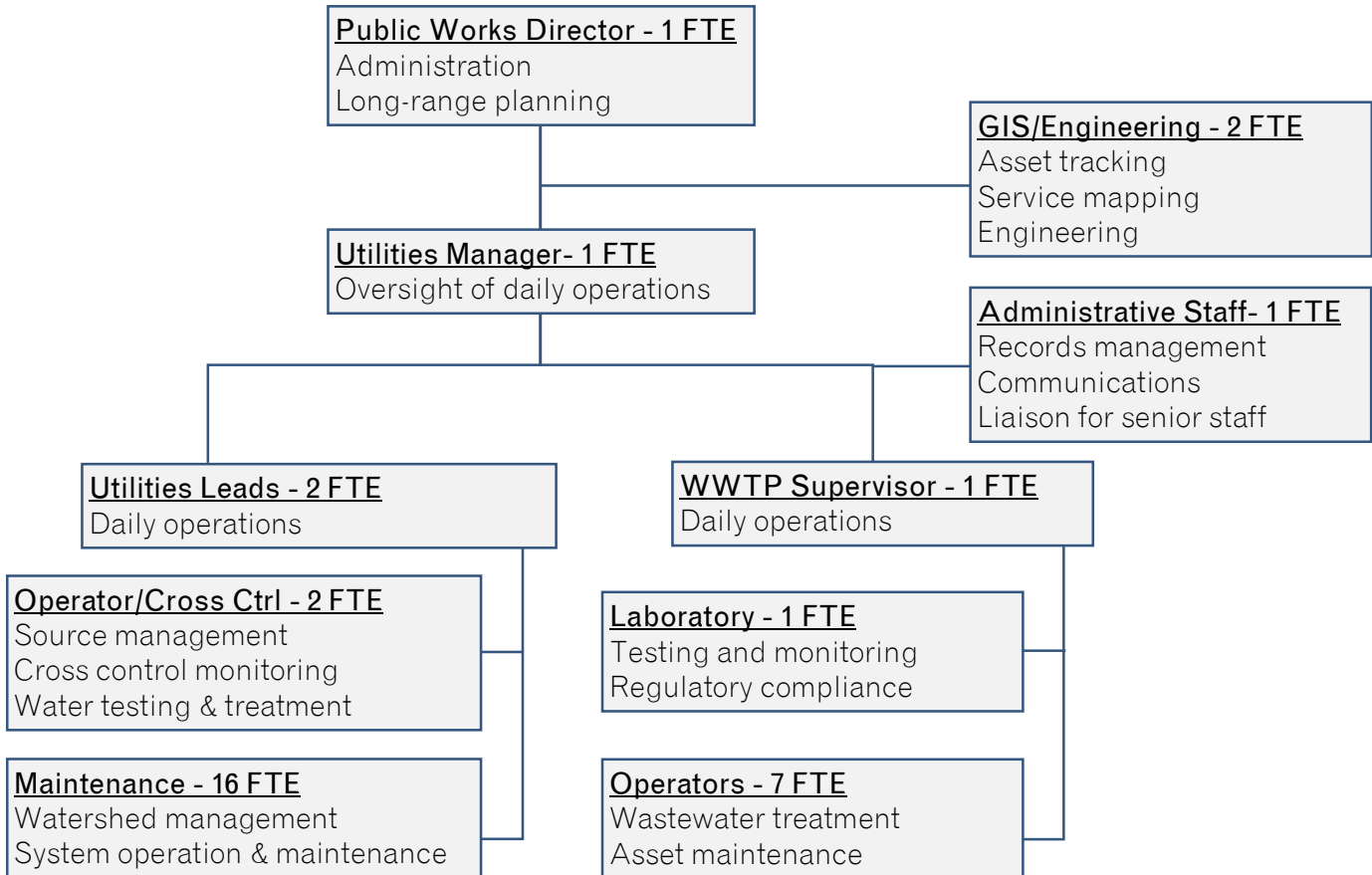


**Steve Wall**  
Public Works Director

## Purpose

Provide for the management, operations, and maintenance of the City's Water and Sewer Systems to furnish domestic water and sanitary sewage disposal services to industrial, commercial, and residential customers within the City and surrounding areas.

## Organizational Chart and Functions



## Key Accomplishments in 2023 – 2024

- Completed 5-year rate study
- All water and sewer assets are in EAM
- All water and sewer workorders are set up in EAM
- Service requests are set up in Camas Connect
- Completed NE 43<sup>rd</sup>/Franklin Waterline replacement
- Completed a five-year rate study for water and sewer
- Negotiated a three-parcel land acquisition for a replacement Operation Center site

## Goals and New Initiatives in 2025 – 2026

- New Utility Billing System implemented
- Billing changes to include monthly billing and changes for landlord/renter bills
- Construction of the Northshore water transmission main
- Construction of SE 6<sup>th</sup> Ave Waterline bridge crossing
- Construction of the Lower Prune Hill Reservoir and Booster Station replacement
- Construction of Well 6/14 Waterline Transmission Main
- Design and construction of Well 13 for PFAS mitigation
- WWTP Upgrades

## Future Challenges

Issue	Plan for Resolution
System-wide repair and rehab needs	Use results of TV inspections to target problem areas

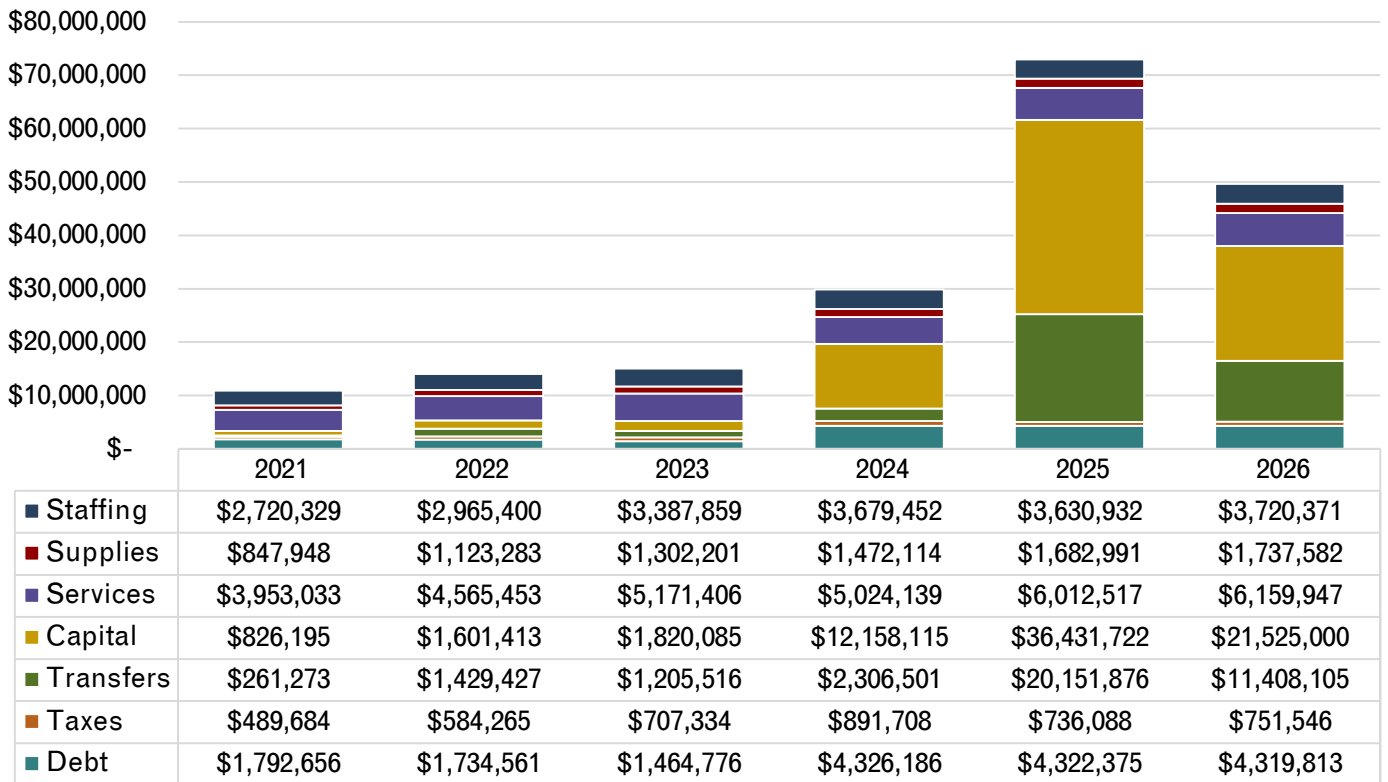
Issue	Plan for Resolution
Increasing regulatory pressures	Continue to use testing program, inventory lead and cooper lines
Personnel hiring pressures for 2025 with the loss of key staff	Assess the need for training programs and staff development

## Budget Overview and Changes

Council adopted five-year rate plan for the Water and Sewer utilities.

Water Rates	2024	2025	2026	2027	2028
Annual rate adjustment	6.0%	6.0%	6.0%	6.0%	6.0%
Sewer Rates					
Annual rate adjustment	3.25%	3.25%	3.25%	3.25%	3.25%

The increase in rates will help with inflationary costs of the baseline budget such as salaries, benefits, and professional services. The large capital projects will continue to be funded with revenue bonds to level out costs to minimize the impact on utility rates.



## Adopted Budget in Detail – Water-Sewer Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Excise Tax – Water Billing</b>						
Water Tax & Assessment	\$ 277,276	\$ 322,276	\$ 417,411	\$ 522,482	\$ 414,603	\$ 423,310
<b>Total Water Excise Tax</b>	<b>\$ 277,276</b>	<b>\$ 322,276</b>	<b>\$ 417,411</b>	<b>\$ 522,482</b>	<b>\$ 414,603</b>	<b>\$ 423,310</b>
<b>Water Administration</b>						
Salaries	246,529	293,882	288,121	232,009	233,827	238,504
Overtime	-	-	-	-	-	-
<b>Administration Salaries</b>	<b>\$ 246,529</b>	<b>\$ 293,882</b>	<b>\$ 288,121</b>	<b>\$ 232,009</b>	<b>\$ 233,827</b>	<b>\$ 238,504</b>
<b>Administration Benefits</b>	<b>\$ 81,175</b>	<b>\$ 100,626</b>	<b>\$ 100,886</b>	<b>\$ 84,659</b>	<b>\$ 85,782</b>	<b>\$ 87,498</b>
<b>Administration Supplies</b>	<b>\$ 810</b>	<b>\$ 2,569</b>	<b>\$ 1,453</b>	<b>\$ 123</b>	<b>\$ 3,738</b>	<b>\$ 3,816</b>
Professional Services	1,398,269	1,590,051	1,783,411	1,839,037	383,163	289,109
Internal Services	-	-	-	-	1,721,031	1,757,173
Equipment Rental	-	-	-	-	27,943	28,530
Communication	8,790	7,330	8,065	8,967	8,719	8,902
Travel	300	67	-	135	-	-
Interfund Rents/Leases	(9,413)	76,882	68,769	70,833	53,656	54,783
Insurance	3,436	6,342	9,025	9,369	9,603	10,564
Public Utilities	931	5,256	4,655	6,763	6,164	6,472
Software	-	-	-	-	78,390	80,036
Miscellaneous	103,384	96,868	113,910	90,569	97,844	99,899
<b>Administration Services</b>	<b>\$ 1,505,696</b>	<b>\$ 1,782,796</b>	<b>\$ 1,987,835</b>	<b>\$ 2,025,673</b>	<b>\$ 2,386,513</b>	<b>\$ 2,335,467</b>
<b>Total Administration</b>	<b>\$ 1,834,208</b>	<b>\$ 2,179,872</b>	<b>\$ 2,378,296</b>	<b>\$ 2,342,464</b>	<b>\$ 2,709,860</b>	<b>\$ 2,665,285</b>
<b>Water Distribution</b>						
Salaries	847,630	944,290	956,184	911,863	933,091	951,753
Overtime	41,496	64,760	61,325	21,613	22,094	22,536
<b>Water Distribution Salaries</b>	<b>\$ 889,126</b>	<b>\$ 1,009,050</b>	<b>\$ 1,017,509</b>	<b>\$ 933,476</b>	<b>\$ 955,185</b>	<b>\$ 974,289</b>
<b>Water Distribution Benefits</b>	<b>\$ 430,807</b>	<b>\$ 458,161</b>	<b>\$ 438,461</b>	<b>\$ 384,350</b>	<b>\$ 414,566</b>	<b>\$ 422,858</b>
Supplies	65,910	86,591	134,985	209,166	206,548	210,885
Fuel Consumed	-	52,493	38,052	24,176	22,920	23,402
Tools & Equipment	96,601	152,246	186,080	334,829	280,767	286,664
<b>Water Distribution Supplies</b>	<b>\$ 162,511</b>	<b>\$ 291,330</b>	<b>\$ 359,117</b>	<b>\$ 568,171</b>	<b>\$ 510,236</b>	<b>\$ 520,951</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Water Distribution (Continued)</b>						
Professional Services	175,837	99,924	249,837	234,366	216,763	221,315
Equipment Rental	-	-	-	-	269,878	275,545
Intergovernmt - Other	31,471	25,394	42,030	41,382	28,396	28,992
Interfund Rents/Leases	205,764	208,879	261,645	277,918	45,830	46,792
Public Utilities	424,513	438,649	451,418	496,889	446,312	468,628
Repairs & Maintenance	131,808	242,247	253,247	225,651	261,991	267,493
Miscellaneous	3,645	3,757	9,593	9,452	9,869	10,077
<b>Water Distribution Services</b>	<b>\$ 973,038</b>	<b>\$ 1,018,849</b>	<b>\$ 1,267,770</b>	<b>\$ 1,285,657</b>	<b>\$ 1,279,039</b>	<b>\$ 1,318,842</b>
<b>Total Water Distribution</b>	<b>\$ 2,455,481</b>	<b>\$ 2,777,390</b>	<b>\$ 3,082,856</b>	<b>\$ 3,171,655</b>	<b>\$ 3,159,026</b>	<b>\$ 3,236,939</b>
<b>Water Sources</b>						
Supplies	21,139	17,608	2,211	19,987	28,164	28,756
Tools & Equipment	-	44	-	-	-	-
Chemicals	144,929	178,329	199,721	177,263	239,335	244,361
<b>Water Source Supplies</b>	<b>\$ 166,068</b>	<b>\$ 195,981</b>	<b>\$ 201,932</b>	<b>\$ 197,251</b>	<b>\$ 267,500</b>	<b>\$ 273,117</b>
Professional Services	3,548	293	17,534	19,032	16,519	16,866
Communication	14,791	20,019	20,139	20,328	22,609	23,084
Insurance	125,535	165,832	142,532	167,519	171,707	188,878
Repairs & Maintenance	2,593	11,553	4,261	36,685	24,449	26,282
Miscellaneous	175	237	176	146	271	292
<b>Water Source Services</b>	<b>\$ 146,642</b>	<b>\$ 197,934</b>	<b>\$ 184,642</b>	<b>\$ 243,711</b>	<b>\$ 235,555</b>	<b>\$ 255,402</b>
<b>Total Water Sources</b>	<b>\$ 312,710</b>	<b>\$ 393,915</b>	<b>\$ 386,574</b>	<b>\$ 440,962</b>	<b>\$ 503,055</b>	<b>\$ 528,519</b>
<b>Water Treatment</b>						
Supplies	2,119	5,255	4,482	385	10,911	11,140
Tools & Equipment	-	1,909	-	-	4,128	4,214
Chemicals	-	-	179	4,640	6,087	6,214
<b>Water Treatment Supplies</b>	<b>\$ 2,119</b>	<b>\$ 7,165</b>	<b>\$ 4,661</b>	<b>\$ 5,026</b>	<b>\$ 21,125</b>	<b>\$ 21,569</b>
Professional Services	30,882	3,603	21,871	2,579	31,457	32,118
Repairs & Maintenance	12,383	31,770	5,249	2,051	68,692	70,134
<b>Water Treatment Services</b>	<b>\$ 43,265</b>	<b>\$ 35,373</b>	<b>\$ 27,120</b>	<b>\$ 4,630</b>	<b>\$ 100,149</b>	<b>\$ 102,252</b>
<b>Total Water Treatment</b>	<b>\$ 45,384</b>	<b>\$ 42,537</b>	<b>\$ 31,781</b>	<b>\$ 9,656</b>	<b>\$ 121,274</b>	<b>\$ 123,821</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Excise Taxes – Sewer Billing</b>						
Sewer Tax & Assessment	\$ 212,408	\$ 261,989	\$ 289,923	\$ 369,226	\$ 321,485	\$ 328,236
<b>Total Sewer Excise Tax</b>	<b>\$ 212,408</b>	<b>\$ 261,989</b>	<b>\$ 289,923</b>	<b>\$ 369,226</b>	<b>\$ 321,485</b>	<b>\$ 328,236</b>
<b>Sewer Collection</b>						
Supplies	1,828	2,221	1,164	1,134	1,995	2,144
Tools & Equipment	15	1,922	90	-	4,362	4,689
<b>Sewer Collection Supplies</b>	<b>\$ 1,842</b>	<b>\$ 4,143</b>	<b>\$ 1,255</b>	<b>\$ 1,134</b>	<b>\$ 6,357</b>	<b>\$ 6,833</b>
Professional Services	4,089	3,350	6,600	704	7,604	8,174
Repair & Maintenance	27,215	68,594	90,251	24,823	122,718	131,922
Miscellaneous	-	-	-	1,085	1,032	1,054
<b>Sewer Collection Services</b>	<b>\$ 31,304</b>	<b>\$ 71,944</b>	<b>\$ 96,851</b>	<b>\$ 26,611</b>	<b>\$ 131,354</b>	<b>\$ 141,150</b>
<b>Total Sewer Collection</b>	<b>\$ 33,146</b>	<b>\$ 76,087</b>	<b>\$ 98,105</b>	<b>\$ 27,745</b>	<b>\$ 137,711</b>	<b>\$ 147,983</b>
<b>Sewer Pressure Collection</b>						
Salaries	66,284	78,860	176,265	536,991	461,142	470,365
Overtime	2,039	2,265	10,738	15,202	13,836	13,836
<b>Pressure Collection Salaries</b>	<b>\$ 68,323</b>	<b>\$ 81,124</b>	<b>\$ 187,004</b>	<b>\$ 552,193</b>	<b>\$ 474,978</b>	<b>\$ 484,201</b>
<b>Pressure Collection Benefits</b>	<b>\$ 37,235</b>	<b>\$ 49,984</b>	<b>\$ 99,021</b>	<b>\$ 254,401</b>	<b>\$ 244,248</b>	<b>\$ 266,230</b>
Supplies	39,205	94,616	100,387	79,338	107,696	115,773
Fuel Consumed	-	4,268	18,669	21,847	21,611	23,232
Tools & Equipment	4,337	4,847	9,362	10,952	17,075	18,355
Chemicals	42,969	56,767	56,640	36,619	56,000	60,200
<b>Pressure Collection Supplies</b>	<b>\$ 86,511</b>	<b>\$ 160,498</b>	<b>\$ 185,058</b>	<b>\$ 148,756</b>	<b>\$ 202,382</b>	<b>\$ 217,560</b>
Professional Services	104,525	75,325	42,169	48,866	80,625	86,672
Communication	-	-	845	1,208	1,045	1,124
Interfund Rents/Leases	619	705	255	-	500	538
Insurance	2,624	3,180	4,440	9,528	10,243	11,011
Repairs & Maintenance	30,060	37,823	169,816	174,674	95,229	102,372
Miscellaneous	175	195	4,162	4,001	5,566	5,984
<b>Pressure Collection Services</b>	<b>\$138,003</b>	<b>\$117,228</b>	<b>\$221,687</b>	<b>\$238,276</b>	<b>\$193,208</b>	<b>\$207,701</b>
<b>Total Sewer Pressure Collection</b>	<b>\$ 330,072</b>	<b>\$ 408,834</b>	<b>\$ 692,770</b>	<b>\$ 1,193,626</b>	<b>\$ 1,114,816</b>	<b>\$ 1,175,692</b>



Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Sewer Pumping</b>						
Supplies	11,254	9,814	10,498	6,140	11,749	12,630
Tools & Equipment	54,121	18,526	3,424	626	30,712	33,015
<b>Sewer Pumping Supplies</b>	<b>\$ 65,375</b>	<b>\$ 28,340</b>	<b>\$ 13,922</b>	<b>\$ 6,766</b>	<b>\$ 42,461</b>	<b>\$ 45,645</b>
Professional Services	27,826	30,586	38,445	5,513	33,795	36,329
Communication	3,950	1,057	9,382	3,282	13,734	14,764
Public Utilities	93,698	124,209	145,705	142,903	174,003	187,053
Repairs & Maintenance	151,781	147,344	150,489	127,720	161,417	173,523
<b>Sewer Pumping Services</b>	<b>\$ 277,255</b>	<b>\$ 303,196</b>	<b>\$ 344,021</b>	<b>\$ 279,418</b>	<b>\$ 382,949</b>	<b>\$ 411,669</b>
<b>Total Sewer Pumping</b>	<b>\$ 342,630</b>	<b>\$ 331,536</b>	<b>\$ 357,943</b>	<b>\$ 286,184</b>	<b>\$ 425,410</b>	<b>\$ 457,314</b>
<b>Sewer Treatment</b>						
Salaries	651,860	676,889	828,213	886,888	859,976	877,175
Overtime	26,017	32,435	44,570	30,395	28,311	28,877
<b>Sewer Treatment Salaries</b>	<b>\$ 677,877</b>	<b>\$ 709,323</b>	<b>\$ 872,783</b>	<b>\$ 917,283</b>	<b>\$ 888,286</b>	<b>\$ 906,052</b>
<b>Sewer Treatment Benefits</b>	<b>\$ 289,258</b>	<b>\$ 263,249</b>	<b>\$ 384,074</b>	<b>\$ 321,081</b>	<b>\$ 334,059</b>	<b>\$ 340,740</b>
Supplies	34,028	53,324	50,325	63,176	105,280	113,176
Fuel Consumed	-	9,663	9,260	8,462	7,678	7,839
Tools & Equipment	13,022	17,650	48,834	6,472	25,686	26,225
Chemicals	315,663	352,622	426,385	466,777	490,549	500,851
<b>Sewer Treatment Supplies</b>	<b>\$ 362,713</b>	<b>\$ 433,258</b>	<b>\$ 534,804</b>	<b>\$ 544,887</b>	<b>\$ 629,193</b>	<b>\$ 648,091</b>
Professional Services	74,879	191,658	279,621	72,540	150,641	157,422
Equipment Rental	-	-	-	-	99,954	102,053
Intergovernmt Services - Other	38,633	37,979	32,352	57,237	79,553	85,519
Communication	13,405	14,014	9,980	12,281	14,840	15,953
Travel	-	-	393	2,292	1,285	1,382
Interfund Rents/Leases	77,205	84,669	102,837	108,469	130,943	140,764
Insurance	109,013	122,651	193,709	267,416	287,472	309,033
Public Utilities	171,970	163,582	156,220	188,671	181,594	195,214
Repairs & Maintenance	335,835	391,636	261,281	180,171	280,547	301,588
Software	-	-	-	-	26,911	27,476
Miscellaneous	16,891	31,944	5,087	31,086	50,009	51,059
<b>Sewer Treatment Services</b>	<b>\$ 837,831</b>	<b>\$ 1,038,133</b>	<b>\$ 1,041,480</b>	<b>\$ 920,163</b>	<b>\$ 1,303,749</b>	<b>\$ 1,387,463</b>
<b>Total Sewer Treatment</b>	<b>\$ 2,167,679</b>	<b>\$ 2,443,963</b>	<b>\$ 2,833,140</b>	<b>\$ 2,703,413</b>	<b>\$ 3,155,288</b>	<b>\$ 3,282,347</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>General W/S Expenses</b>						
Sewer GO Bond Interest	1,792,656	1,734,561	1,464,776	1,585,170	1,498,480	1,407,817
<b>Sewer Debt</b>	<b>\$ 1,792,656</b>	<b>\$ 1,734,561</b>	<b>\$ 1,464,776</b>	<b>\$ 1,585,170</b>	<b>\$ 1,498,480</b>	<b>\$ 1,407,817</b>
GO Bond	-	-	-	1,485,000	1,560,000	1,640,000
Loan Principal	-	-	-	1,256,016	1,263,895	1,271,996
<b>Debt Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,741,016</b>	<b>\$ 2,823,895</b>	<b>\$ 2,911,996</b>
Transfers Out to Storm	-	-	-	-	100,000	-
Transfers Out to W/S Cap	261,273	929,133	207,731	2,278,328	3,927,450	175,000
Transfers Out to Retiree Med	-	22,794	27,353	28,173	32,456	33,105
Transfers Out to ER&R	-	-	-	-	189,000	-
Transfers Out to IT R&R	-	-	-	-	124,222	-
<b>Transfers Out</b>	<b>\$ 261,273</b>	<b>\$ 951,927</b>	<b>\$ 235,084</b>	<b>\$ 2,306,501</b>	<b>\$ 4,373,128</b>	<b>\$ 208,105</b>
<b>Total General Activity</b>	<b>\$ 2,053,929</b>	<b>\$ 2,686,489</b>	<b>\$ 1,699,860</b>	<b>\$ 6,632,687</b>	<b>\$ 8,695,503</b>	<b>\$ 4,527,918</b>
<b>Capital Expenses</b>						
Water Repair & Replacement	213,449	108,882	177,361	10,453	500,000	500,000
Water Vehicles	12,450	2,025	-	34,700	-	-
<b>Water Capital</b>	<b>\$ 225,899</b>	<b>\$ 171,808</b>	<b>\$ 177,361</b>	<b>\$ 45,152</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
WWTP Upgrades	164,391	247,173	231,579	2,887,359	9,000,000	9,000,000
Pump Station R&R	98,678	700,893	273,638	196,866	2,000,000	2,000,000
Gravity Sewer Upgrades	39,277	-	7,567	291,233	650,000	650,000
Prune Hill Park Pump Station	-	-	142,232	1,043,834	-	-
Sewer Vehicles	-	-	-	328,469	-	-
<b>Sewer Capital</b>	<b>\$ 302,346</b>	<b>\$ 948,065</b>	<b>\$ 655,016</b>	<b>\$ 4,747,761</b>	<b>\$ 11,650,000</b>	<b>\$ 11,650,000</b>
<b>Total Capital</b>	<b>\$ 528,245</b>	<b>\$ 1,058,973</b>	<b>\$ 832,377</b>	<b>\$ 4,792,913</b>	<b>\$ 12,150,000</b>	<b>\$ 12,150,000</b>
<b>TOTAL WATER-SEWER FUND</b>	<b>\$10,593,168</b>	<b>\$12,983,862</b>	<b>\$13,101,037</b>	<b>\$22,493,013</b>	<b>\$ 32,908,032</b>	<b>\$ 29,047,364</b>
		22.57%	0.90%	71.69%	46.30%	-11.73%

### Adopted Budget in Detail – Water-Sewer Capital Project Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Well/Reservoir Site Security	-	-	-	-	300,000	-
Hathaway Road Replacement	-	-	15,495	-	-	-
NE 43rd/Franklin Replacement	-	-	68,292	-	-	-
Washougal Wellfield Imprvmts	-	-	-	-	200,000	200,000
Boulder Creek Intake	-	-	3,973	59,837	70,000	175,000
SE 6th Ave Crossing Waterline	290	77,764	7,332	679,719	1,496,580	-
Zone 343 Reservoir Cap Project	-	52,574	-	12,166	750,000	-
SR500/3rd St WL Relocation	-	-	-	180,155	400,000	-
PFAS Evaluation & Mitigation	-	-	-	939,246	4,000,000	9,000,000
Angelo Booster Station	-	-	-	18,071	500,000	-
Northshore Water Main	-	729	48,528	2,051,159	1,903,748	-
Well 6/14 Water Main	-	-	124,780	94,237	1,125,000	-
11th to Brady Water Main	1,528	656	5,605	85	-	-
Ops Center Site Acquisition	-	-	-	75,000	6,000,000	-
Watershed Forest Management	21,234	59,574	369,278	122,786	610,870	-
<b>Water Capital</b>	<b>\$ 23,052</b>	<b>\$ 191,297</b>	<b>\$ 643,281</b>	<b>\$ 4,232,460</b>	<b>\$ 17,356,198</b>	<b>\$ 9,375,000</b>
Pump Station Telemetry	-	-	7,890	-	-	-
Parallel Step Main	-	-	-	-	350,000	-
<b>Sewer Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,890</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>
<b>TOTAL WS CAPITAL</b>	<b>\$ 23,052</b>	<b>\$ 191,297</b>	<b>\$ 651,172</b>	<b>\$ 4,232,460</b>	<b>\$ 17,706,198</b>	<b>\$ 9,375,000</b>

### Adopted Budget in Detail – Water Bond Project Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Lower Prune Hill Reservoir/Booster	247,242	316,906	336,124	3,132,402	6,575,524	-
Forest Home Booster Station	27,656	34,238	411	339	-	-
<b>Total Capital Projects</b>	<b>\$ 274,898</b>	<b>\$ 351,144</b>	<b>\$ 336,536</b>	<b>\$ 3,132,741</b>	<b>\$ 6,575,524</b>	<b>\$ -</b>
<b>TOTAL WS BOND PROJECTS</b>	<b>\$ 274,898</b>	<b>\$ 351,144</b>	<b>\$ 336,536</b>	<b>\$ 3,132,741</b>	<b>\$ 6,575,524</b>	<b>\$ -</b>

### Adopted Budget in Detail – Water-Sewer Capital Reserve Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Transfers Out to W/S Fund	-	-	970,432	-	11,000,000	11,000,000
Transfers Out to W/S Cap Proj	-	477,500	-	-	-	-
Transfers Out to Water Bond	-	-	-	-	4,778,748	200,000
<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ 477,500</b>	<b>\$ 970,432</b>	<b>\$ -</b>	<b>\$ 15,778,748</b>	<b>\$ 11,200,000</b>
<b>TOTAL WS CAP RESERVE FUND</b>	<b>\$ -</b>	<b>\$ 477,500</b>	<b>\$ 970,432</b>	<b>\$ -</b>	<b>\$ 15,778,748</b>	<b>\$ 11,200,000</b>

## Internal Service Fund Summary

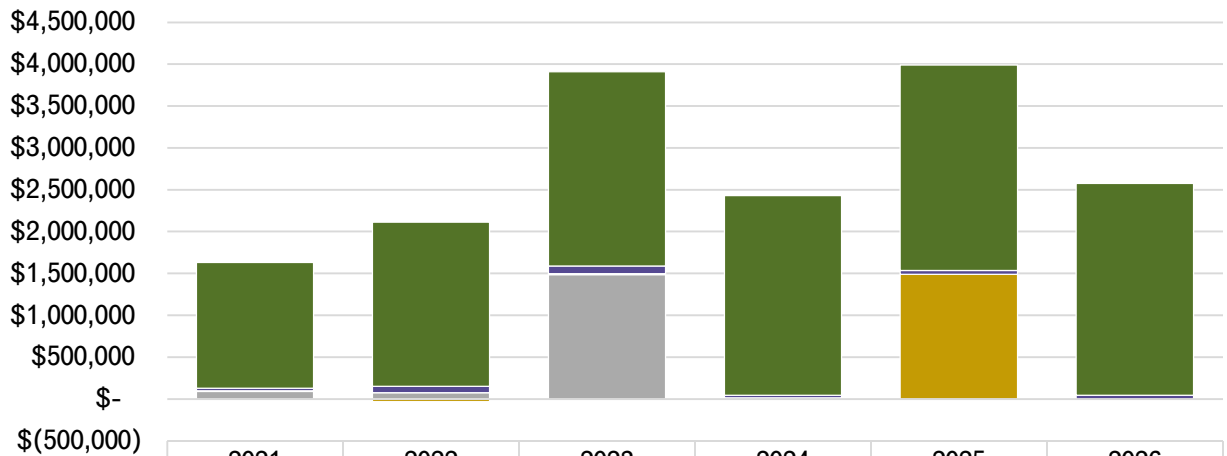
The City's internal service funds own and maintain City assets, with the class of assets determined by the Fund. Expenditures of the fund are reimbursed by renting the assets owned by the fund.

The City is beginning the biennium with two internal service funds, but plans to end the biennium with three:

- Equipment Rental and Repair
- Facilities Rental and Repair
- Technology Rental and Repair

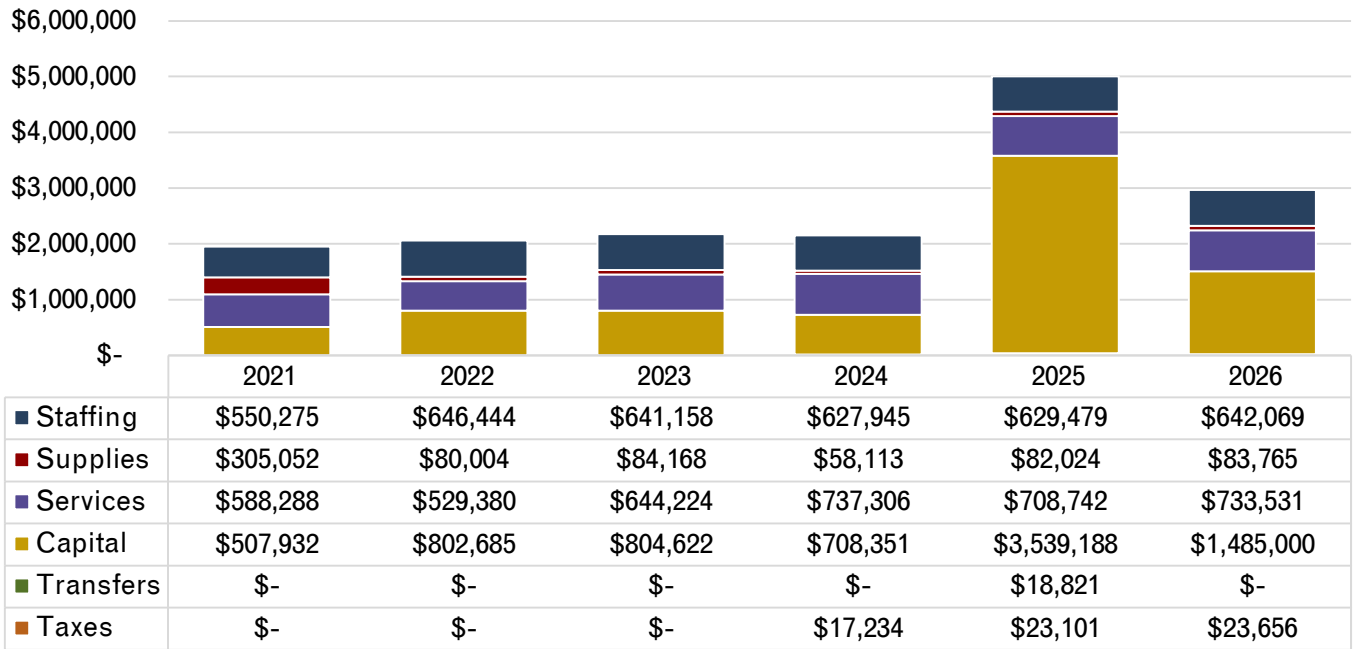
The Equipment R&R Fund is a long-established fund, while the other two funds are being newly established in the biennium. Technology R&R is beginning with only capital projects, while the operating budgets for both will be moved out of the General Fund and into their respective funds during the biennium.

### Revenues by Source



	2021	2022	2023	2024	2025	2026
■ Charges for Service	\$1,501,544	\$1,962,871	\$2,319,074	\$2,383,270	\$2,454,768	\$2,528,411
■ Miscellaneous	\$30,952	\$76,728	\$92,095	\$29,255	\$45,199	\$46,555
■ Funding Transfers	\$5,700	\$(31,215)	\$12,255	\$16,625	\$1,490,000	
■ Fund Revenue	\$92,591	\$74,231	\$1,485,742			

## Program Expenditures



# Equipment Rental & Repair Fund

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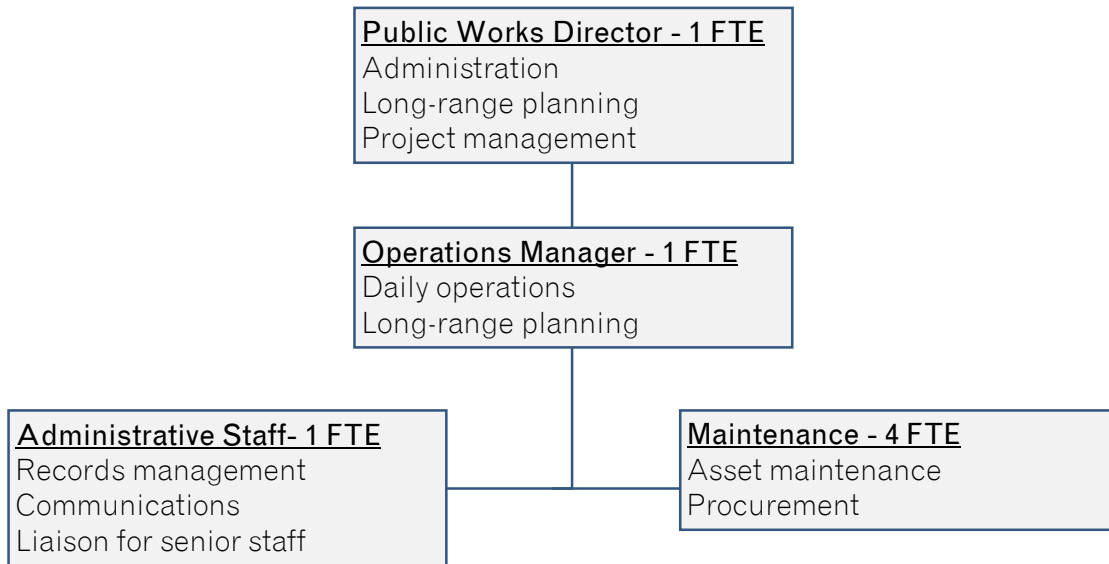


**Steve Wall**  
Public Works Director

## Purpose

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

## Functions



## Key Accomplishments in 2023 – 2024

- Replaced several vehicles and equipment to maintain a safe and efficient fleet
- Continue to work through supply chain issues with new vehicle/equipment purchases as procurement times have been unpredictable
- Download asset data from AssetWorks to populate Capital Assets for financial management

## Goals and New Initiatives in 2025 – 2026

- Research and implement practical new fuel alternatives
- Develop benchmarks to reduce reserve vehicle dependency
- Expand the Operations Center Shop Mezzanine for better inventory and storage space
- Install Operations Center generator

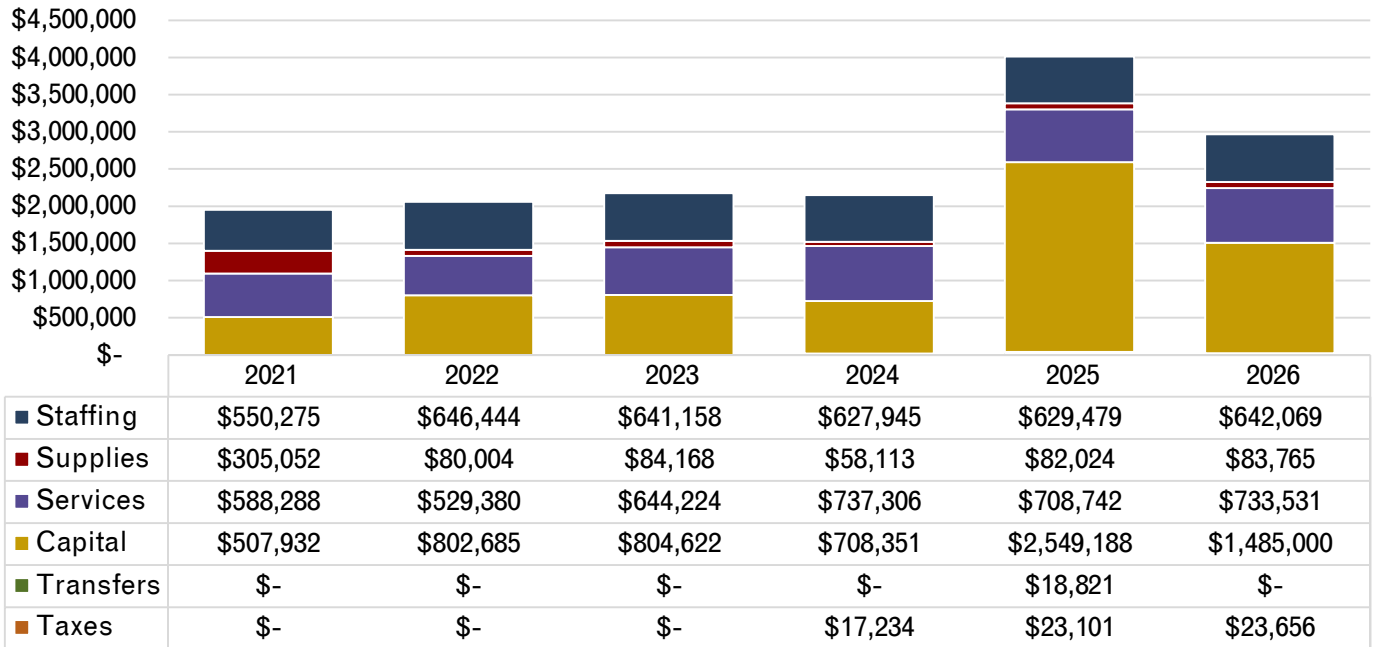
## Future Challenges

Issue	Plan for Resolution
Regulatory pressures	Training staff and making facility improvements to maintain alternative fuel vehicles  Compliance with reduction of petroleum-based fuels
Reduction of reliance on reserve vehicles that have exceeded useful life	Several departments currently using reserve vehicles will be purchasing new vehicles that will be added to the ER&R model to ensure the fleet is properly maintained to meet staff needs



## Budget Overview and Changes

Capital expenses are larger for the biennium due to supply chain issues hindering the delivery of vehicles ordered in the prior biennium – 2025 \$2 million and 2026 \$1.5 million. These vehicles will be received in the current biennium instead, so the expenses have rolled forward accordingly. The problem the delays are causing are twofold, first the delay causes cashflow challenges and second it causes uneven replacement schedules which impacts the mechanics, staff who drive the vehicles, and difficulty in budgeting with increased costs.



## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Equipment Rental and Repair Administration</b>						
Salaries	139,079	156,726	108,426	92,727	68,504	69,874
Overtime	2,007	1,056	44	37	57	58
<b>Admin Salaries</b>	<b>\$ 141,086</b>	<b>\$ 157,782</b>	<b>\$ 108,470</b>	<b>\$ 92,764</b>	<b>\$ 68,561</b>	<b>\$ 69,932</b>
<b>Admin Benefits</b>	<b>\$ 60,058</b>	<b>\$ 66,488</b>	<b>\$ 33,223</b>	<b>\$ 34,528</b>	<b>\$ 26,766</b>	<b>\$ 27,301</b>
Supplies	5,488	4,605	4,088	3,835	5,256	5,367
Fuel Consumed	-	-	139	391	425	434
Tools & Equipment	5,799	16,303	9,709	5,322	5,798	5,920
<b>Admin Supplies</b>	<b>\$ 11,286</b>	<b>\$ 20,908</b>	<b>\$ 13,937</b>	<b>\$ 9,548</b>	<b>\$ 11,479</b>	<b>\$ 11,720</b>
Professional Services	336,112	265,949	345,721	370,676	-	-
Internal Service Indirects	-	-	-	-	321,883	328,643
Communication	729	706	641	736	787	804
Travel	12	2,599	194	150	2,810	2,869
Taxes & Assessments	-	-	-	17,234	23,101	23,656
Repairs & Maintenance	3,617	5,736	4,153	4,225	5,406	5,519
Software	-	-	-	-	26,654	27,214
Miscellaneous	2,903	6,892	4,618	909	4,529	4,624
<b>Admin Services</b>	<b>\$ 343,373</b>	<b>\$ 281,882</b>	<b>\$ 355,327</b>	<b>\$ 393,931</b>	<b>\$ 385,171</b>	<b>\$ 393,328</b>
<b>Total Administration</b>	<b>\$ 555,803</b>	<b>\$ 527,061</b>	<b>\$ 510,956</b>	<b>\$ 530,770</b>	<b>\$ 491,977</b>	<b>\$ 502,282</b>
<b>Equipment Maintenance</b>						
Salaries	229,279	287,974	358,547	353,841	372,172	379,615
Overtime	4,250	2,463	394	-	4,099	4,181
<b>Eqpmt Maint Salaries</b>	<b>\$ 233,530</b>	<b>\$ 290,437</b>	<b>\$ 358,941</b>	<b>\$ 353,841</b>	<b>\$ 376,271</b>	<b>\$ 383,796</b>
<b>Eqpmt Maint Benefits</b>	<b>\$ 115,602</b>	<b>\$ 131,737</b>	<b>\$ 140,525</b>	<b>\$ 146,812</b>	<b>\$ 157,881</b>	<b>\$ 161,039</b>
Supplies	33,325	36,408	32,763	33,327	46,576	47,554
Fuel Consumed	237,258	2,007	2,416	1,441	1,263	1,289
Tools & Equipment	-	-	17,450	220	350	376
<b>Eqpmt Maint Supplies</b>	<b>\$ 270,584</b>	<b>\$ 38,415</b>	<b>\$ 52,629</b>	<b>\$ 34,988</b>	<b>\$ 48,188</b>	<b>\$ 49,219</b>

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
<b>Equipment Maintenance (Continued)</b>						
Professional Services	147	-	7,109	6,403	4,492	4,587
Interfund Rents/Leases	4,071	5,186	4,713	4,426	5,606	5,724
Insurance	26,997	30,988	44,132	58,356	59,814	65,796
Repairs & Maintenance	139,844	119,239	150,754	157,552	128,150	130,841
Miscellaneous	317	-	140	460	577	589
<b>Eqpmt Maint Services</b>	<b>\$ 171,376</b>	<b>\$ 155,413</b>	<b>\$ 206,848</b>	<b>\$ 227,197</b>	<b>\$ 198,639</b>	<b>\$ 207,536</b>
<b>Total Equipment Maint</b>	<b>\$ 791,091</b>	<b>\$ 616,002</b>	<b>\$ 758,942</b>	<b>\$ 762,838</b>	<b>\$ 780,979</b>	<b>\$ 801,590</b>
<b>Building Rental and Repair</b>						
Supplies	23,182	20,681	17,602	13,577	22,357	22,826
Professional Services	17,038	24,147	22,234	23,862	26,105	26,653
Communication	5,401	5,808	5,537	4,613	6,279	6,411
Interfund Rents/Leases	3,014	6,385	7,150	8,206	6,903	7,048
Insurance	6,307	6,993	8,907	50,990	52,264	57,491
Public Utilities	26,385	30,121	28,083	33,496	36,234	38,046
Repairs & Maintenance	15,393	18,630	10,138	12,246	20,249	20,674
<b>Services</b>	<b>\$ 73,539</b>	<b>\$ 92,085</b>	<b>\$ 82,049</b>	<b>\$ 133,413</b>	<b>\$ 148,034</b>	<b>\$ 156,323</b>
<b>Total Buildings</b>	<b>\$ 96,720</b>	<b>\$ 112,765</b>	<b>\$ 99,651</b>	<b>\$ 146,989</b>	<b>\$ 170,391</b>	<b>\$ 179,149</b>
<b>General Expenses</b>						
Transfers Out to IT R&R	-	-	-	-	18,821	-
<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,821</b>	<b>\$ -</b>
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,821</b>	<b>\$ -</b>
<b>Capital Expenses</b>						
Fleet Replacements	507,932	802,685	804,622	699,246	2,049,188	1,485,000
<b>Fleet Replacement</b>	<b>\$ 507,932</b>	<b>\$ 802,685</b>	<b>\$ 804,622</b>	<b>\$ 699,246</b>	<b>\$ 2,049,188</b>	<b>\$ 1,485,000</b>
Ops Center Generator	-	-	-	9,105	400,000	-
Mezzanine Expansion	-	-	-	-	100,000	-
<b>Capital</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,105</b>	<b>\$ 500,000</b>	<b>\$ -</b>
<b>Total Capital Expenses</b>	<b>\$ 507,932</b>	<b>\$ 802,685</b>	<b>\$ 804,622</b>	<b>\$ 708,351</b>	<b>\$ 2,549,188</b>	<b>\$ 1,485,000</b>
<b>TOTAL EQUIPMENT R&amp;R</b>	<b>\$ 1,951,546</b>	<b>\$ 2,058,513</b>	<b>\$ 2,174,172</b>	<b>\$ 2,148,948</b>	<b>\$ 4,011,356</b>	<b>\$ 2,968,021</b>
		5.48%	5.62%	-1.16%	86.67%	-26.01%

# Information Technology Rental and Repair Fund



**Michelle Jackson**  
Information Technology Director

## Purpose

Owns, operates, and maintains the City's technology hardware and software. Use of assets by other departments is through a cost recovery model to fund upgrades, replacement, and repair.

The fund is only budgeted for capital projects in 2025 but will be developed and budgeted for operating technology during the biennium.

## Goals and New Initiatives in 2025 – 2026

- Finish an in-depth reconciliation of the technology asset inventory to support development of a cost recovery model
- Transition the IT Department from the General Fund to the IT R&R Fund
- Select a VOIP partner and implement a new phone system to replace aging phone and voice mail technology.
- Replace/expand the virtual host servers

## Adopted Budget in Detail

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Virtual Server Replacement	-	-	-	-	50,000	-
Phone System Replacement	-	-	-	-	940,000	-
<b>Capital Projects</b>					<b>\$ 990,000</b>	<b>\$ -</b>
<b>Total Info Tech Capital Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 990,000</b>	<b>\$ -</b>

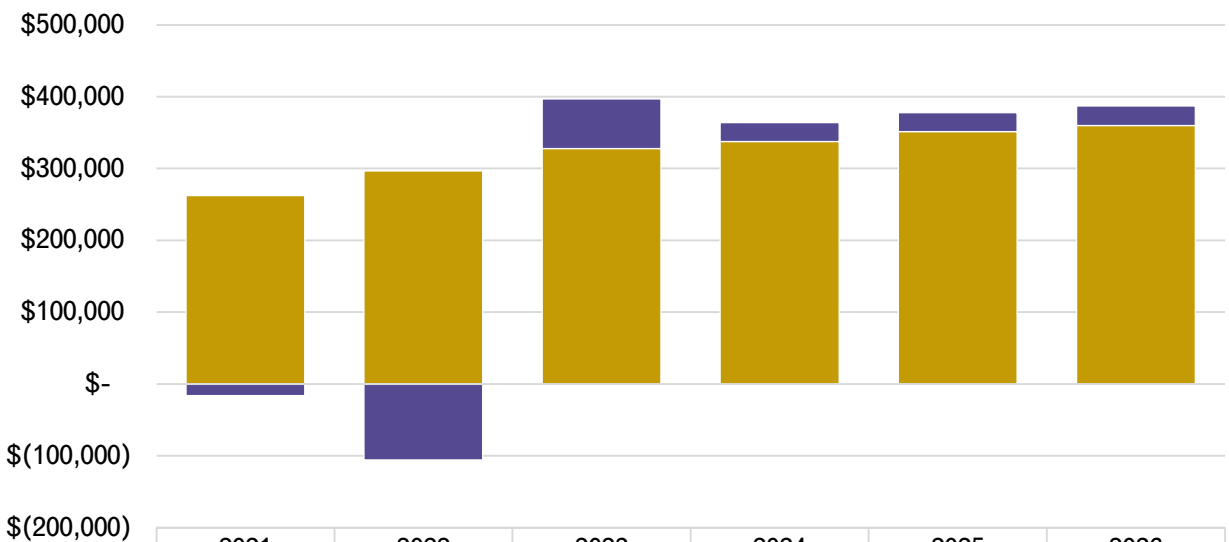
## Fiduciary Funds Summary

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

The Retiree Medical Fund tracks the medical premiums for which the City is obligated to pay for employees hired before 1997-2006 depending upon their union contract at the time until they are eligible for Medicare.

The LEOFF I Disability Fund tracks medical costs the City pays the LEOFF system for employees hired before 1998. There is a LEOFF 1 Disability Board which reviews the requests and determines the costs to be funded.

### Revenues by Source



	2021	2022	2023	2024	2025	2026
■ Miscellaneous	\$(16,202)	\$(105,632)	\$69,096	\$26,191	\$26,252	\$27,039
■ Funding Transfers	\$262,360	\$296,686	\$327,710	\$337,541	\$351,436	\$359,936

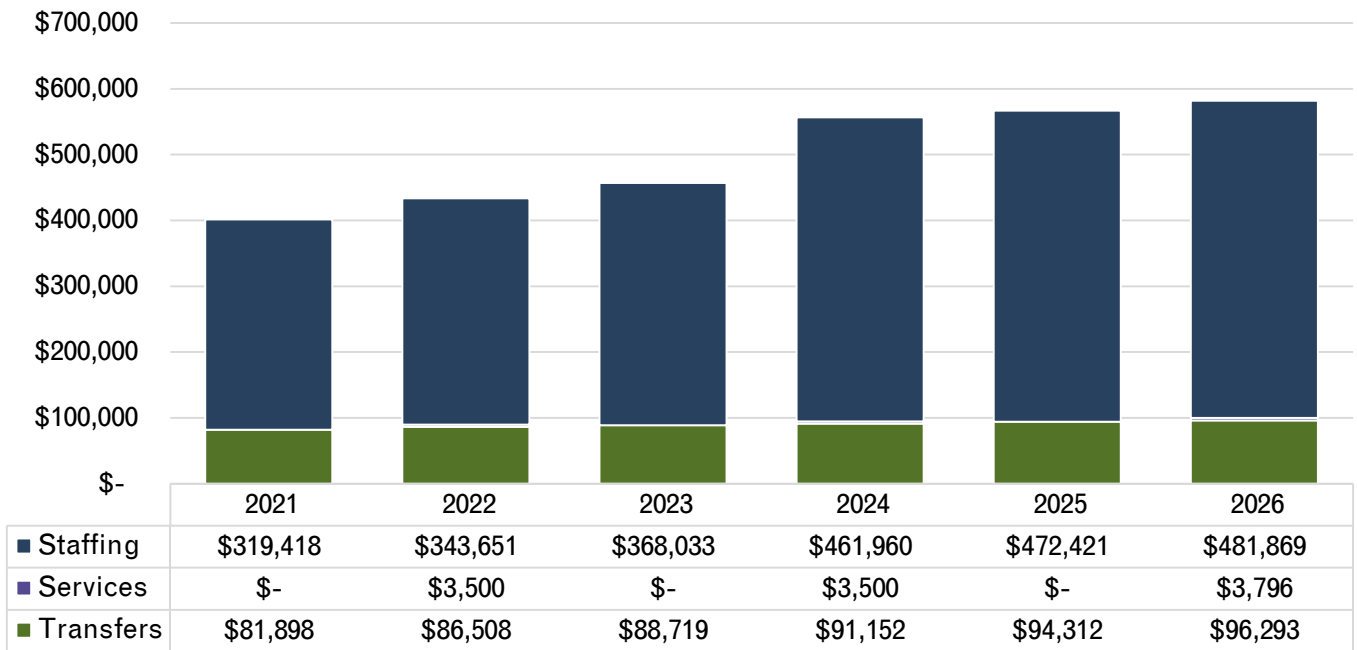
## Fiduciary Funds: Firefighters' Medical, Retiree Medical, LEOFF I

### Purpose

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

### Budget Overview and Changes

All three fiduciary funds, one pension and two retiree medical funds are anticipated to continue to increase in expense budgets due to continuing increases in medical costs. The liability of one fund is limited, Retiree Medical. The liability is limited with retirees rolling of the plan when they are Medicare eligible.



### Adopted Budget in Detail – Firefighters’ Pension Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Professional Services	\$ -	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,796
Transfers Out to CWFD	7,600	7,752	7,600	7,600	8,755	8,939
Transfers Out to LEOFF	74,298	78,756	81,119	83,552	85,557	87,354
<b>Total Transfers</b>	<b>\$ 81,898</b>	<b>\$ 86,508</b>	<b>\$ 88,719</b>	<b>\$ 91,152</b>	<b>\$ 94,312</b>	<b>\$ 96,293</b>
<b>TOTAL FIREFIGHTER PENSION</b>	<b>\$ 81,898</b>	<b>\$ 90,008</b>	<b>\$ 88,719</b>	<b>\$ 94,652</b>	<b>\$ 94,312</b>	<b>\$ 100,089</b>

### Adopted Budget in Detail – Retiree Medical Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Pension/Other Retiree Benefits	\$ 149,982	\$ 151,683	\$ 155,122	\$ 175,508	\$ 179,063	\$ 182,644
<b>TOTAL RETIREE MEDICAL</b>	<b>\$ 149,982</b>	<b>\$ 151,683</b>	<b>\$ 155,122</b>	<b>\$ 175,508</b>	<b>\$ 179,063</b>	<b>\$ 182,644</b>

### Adopted Budget in Detail – LEOFF I Disability Fund

Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2026 Adopted
Police Benefits	86,393	89,634	92,605	121,915	162,256	165,501
EMS Admin Benefits	57,814	69,718	87,674	132,543	92,700	94,554
EMS Admin Pension	25,229	32,616	32,632	31,994	38,402	39,170
<b>Total Benefits</b>	<b>\$ 169,437</b>	<b>\$ 191,969</b>	<b>\$ 212,911</b>	<b>\$ 286,452</b>	<b>\$ 293,358</b>	<b>\$ 299,225</b>
<b>TOTAL LEOFF I DISABILITY</b>	<b>\$ 169,437</b>	<b>\$ 191,969</b>	<b>\$ 212,911</b>	<b>\$ 286,452</b>	<b>\$ 293,358</b>	<b>\$ 299,225</b>

# Section IV: Supplemental Information



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## Form of Government


The City of Camas was incorporated June 2, 1906, and operates under laws of the State of Washington applicable to non-charter code cities with a mayor-council form of government. Of the seven elected Council members, there is one elected at-large and six elected within wards. The wards are established based on population estimates within the City's boundaries and are reviewed and modified periodically by the City Council. Every two years, part of the Council body is elected resulting in staggered four-year terms.

### Elected Officials



**Steve Hogan, Mayor**

Term of Office  
01/01/2024 - 12/31/2027




**John Nohr, Ward 1**

Term of Office  
01/01/2024 - 12/31/2027




**Marilyn Boerke, Ward 1**

Term of Office  
01/01/2022 - 12/31/2025




**John Svilarich, At-Large**

Term of Office  
01/01/2020 - 12/31/2023



**Bonnie Carter, Ward 2**

Term of Office  
01/01/2024 - 12/31/2027



**Tim Hein, Ward 2**

Term of Office  
11/29/2021 - 12/31/2025



**Jennifer Senescu, Ward 3**

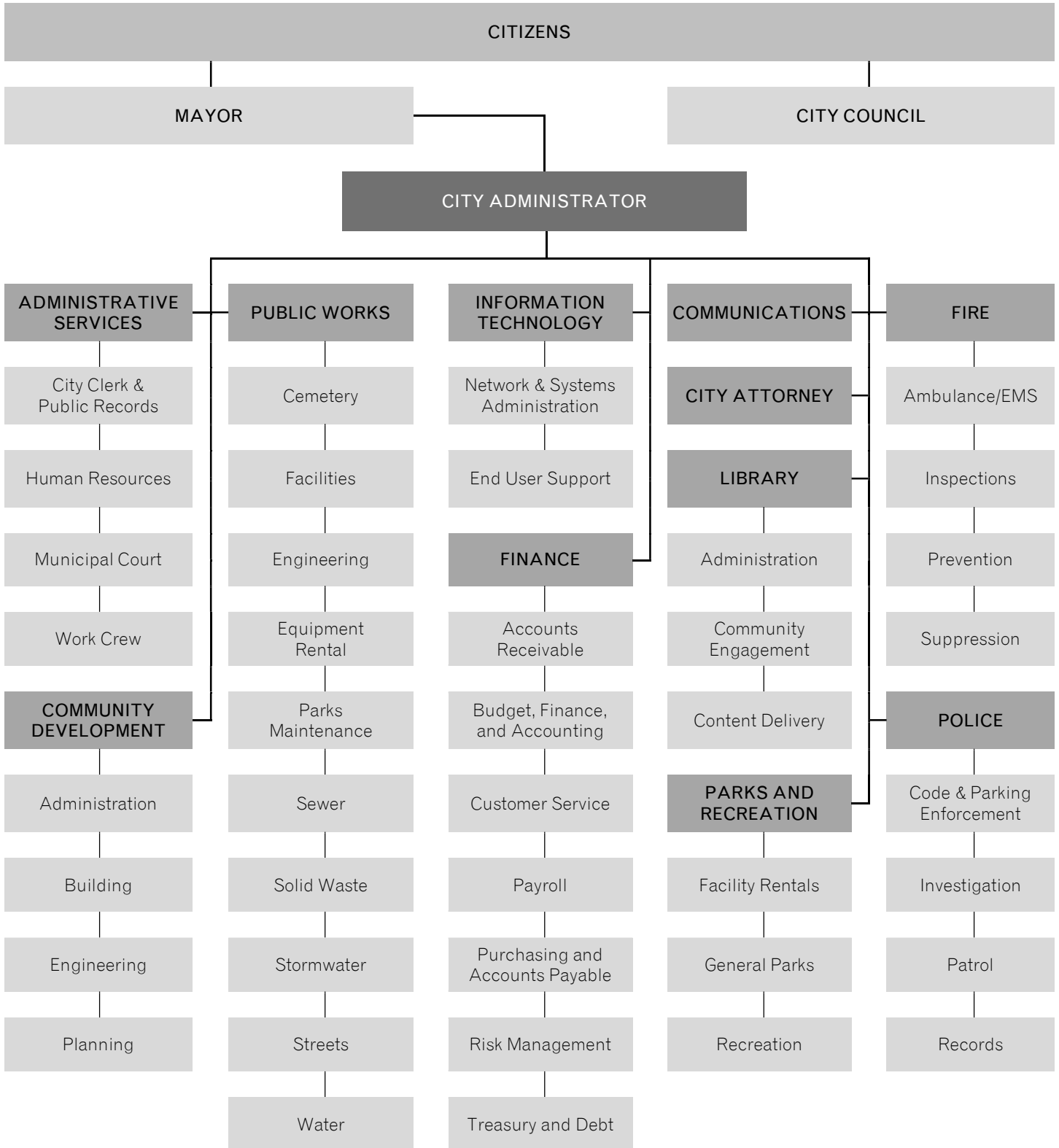
Term of Office  
01/01/2024 - 12/31/2027



**Leslie Lewallen, Ward 3**

Term of Office  
11/23/2021 - 12/31/2025

# City-Wide Organizational Chart



## Employee 10-Year Position Count History

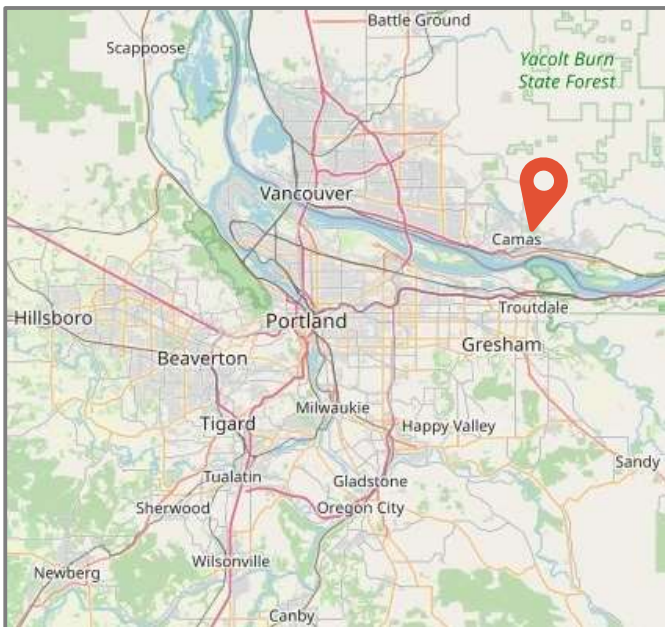
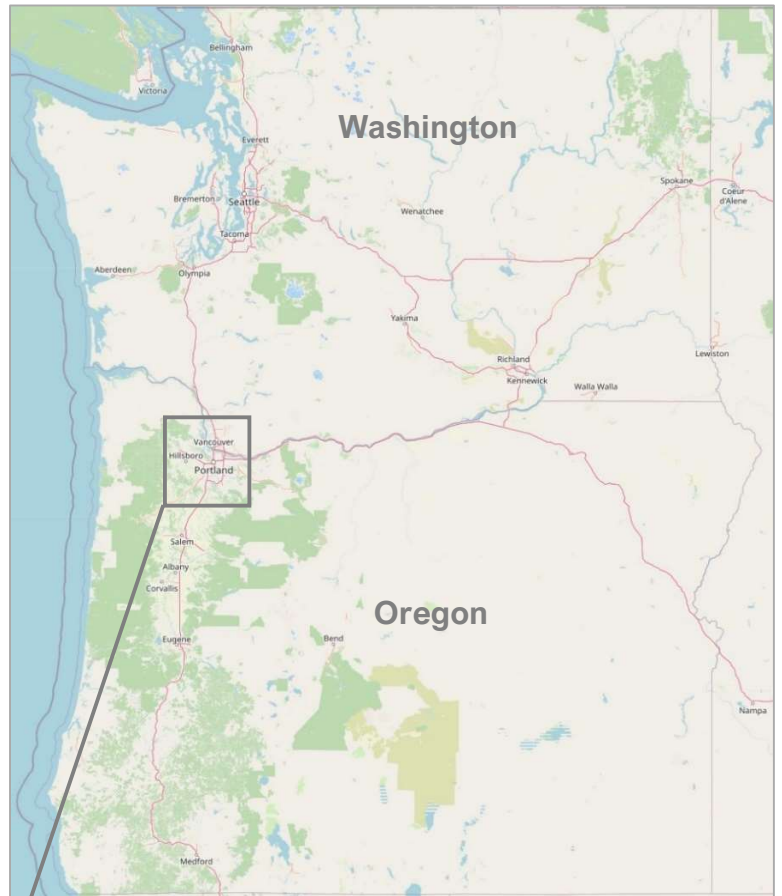
Department	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget	25-26 Change
Exec/Legislative	2	2	2	2	3	3	3	3	3	3	0%
Municipal Court	2	2	3	3	3	3	3	3	3	3	0%
Admin Services	5	5	5	5	5	8	8	8	8	8	0%
Admin Services	4	4	4	4	4	6	6	6	6	6	0%
Human Resources	1	1	1	1	1	2	2	2	2	2	0%
Work Crew	2	2	2	2	2	2	2	2	2	2	0%
Finance	9	9	9	10	10	14	14	13	13	13	-4%
Info Technology	4	4	4	4	4	6	7	7	7	7	0%
Police	32	33	35	36	36	37	38	38	38	38	0%
C/W Fire & EMS	54	54	57	59	65	75	76	72	71	71	-4%
Public Library	17	19	19	18	18	18	19	19	18	18	-5%
Community Develop	11	13	13	13	13	14	14	14	14	14	0%
Comm Dev	2	2	2	2	1	2	2	2	2	2	0%
Planning	3	4	4	4	4	4	4	4	4	4	0%
Building	6	7	7	7	8	8	8	8	8	8	0%
Public Works	55	59	70	71	73	75	82	82	85	85	4%
PW Administration	3	3	4	4	4	4	4	4	4	4	0%
Facilities	2	2	2	2	3	3	3	3	3	3	0%
Engineering	9	9	10	10	10	11	11	11	12	12	9%
Equipment Repair	3	3	4	4	4	4	4	4	4	4	0%
Park Maintenance	4	5	7	7	8	8	8	8	8	8	0%
Cemetery	1	1	1	1	1	1	1	1	1	1	0%
Solid Waste	4	4	4	4	4	5	5	5	5	5	0%
Storm Water	0	4	5	6	6	6	7	7	7	7	0%
Streets	9	9	8	8	8	8	9	9	9	9	0%
Water/Sewer	20	19	25	25	25	25	30	30	32	32	7%
Parks and Rec	4	4	4	4	4	4	4	4	4	4	0%
<b>Total Permanent Employees</b>	<b>195</b>	<b>204</b>	<b>221</b>	<b>225</b>	<b>234</b>	<b>257</b>	<b>268</b>	<b>263</b>	<b>264</b>	<b>264</b>	<b>-1%</b>
Exec/Legislative	1	1	2	1	3	1	3	3	1	1	-67%
Finance	1	0	1	0	1	0	1	1	0	0	-100%
Info Technology	0	0	1	1	1	1	1	1	0	0	-100%
Police	2	1	1	1	0	0	1	1	0	0	-100%
Engineering	0	1	1	0	0	0	2	2	2	2	0%
Planning	0	0	1	0	0	0	1	1	0	0	-100%
Parks and Rec	51	20	14	11	17	11	0	0	0	0	0%
Library	11	10	9	8	7	13	12	12	14	14	17%
Public Works	3	0	0	1	0	0	0	0	0	0	0%
<b>Total Temporary Employees</b>	<b>69</b>	<b>33</b>	<b>30</b>	<b>23</b>	<b>29</b>	<b>26</b>	<b>21</b>	<b>21</b>	<b>17</b>	<b>17</b>	<b>-19%</b>
Population	23,705	24,638	25,045	26,065	26,870	27,250	27,420	27,660	27,902*	28,146*	1.76%
FTE per Capita	0.011	0.010	0.010	0.010	0.010	0.010	0.011	0.010	0.010	0.010	-2.93%

\*2025 and 2026 population estimates based on prior year change

## City Geography

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

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



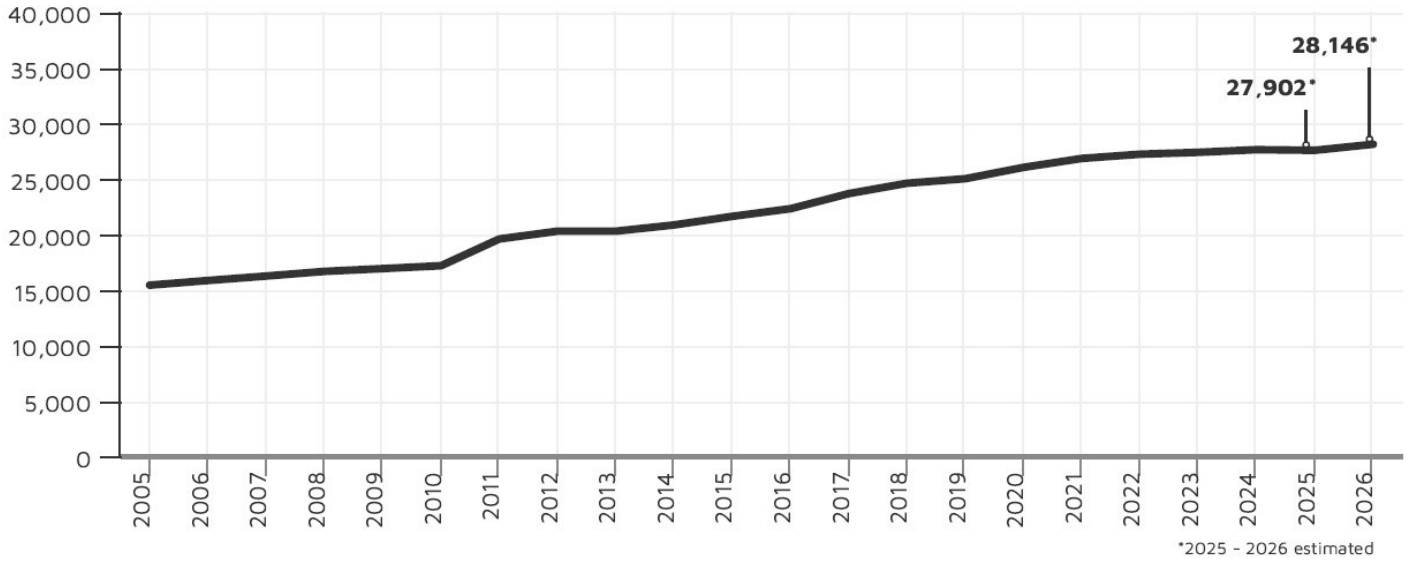
At the west end of downtown Camas is the large Georgia-Pacific paper mill from which the high school teams get their Papermakers name. Historically the City was a paper mill town but as companies such as Analog Devices, TSMC Washington, and Fisher Investments moved in, the City's profile changed to one of high-tech industry.

The east side of town borders the city of Washougal, Washington with the west side bordered by Vancouver, Washington. Camas lies along the Washington shore of the Columbia River and has Lacamas Lake to the north.

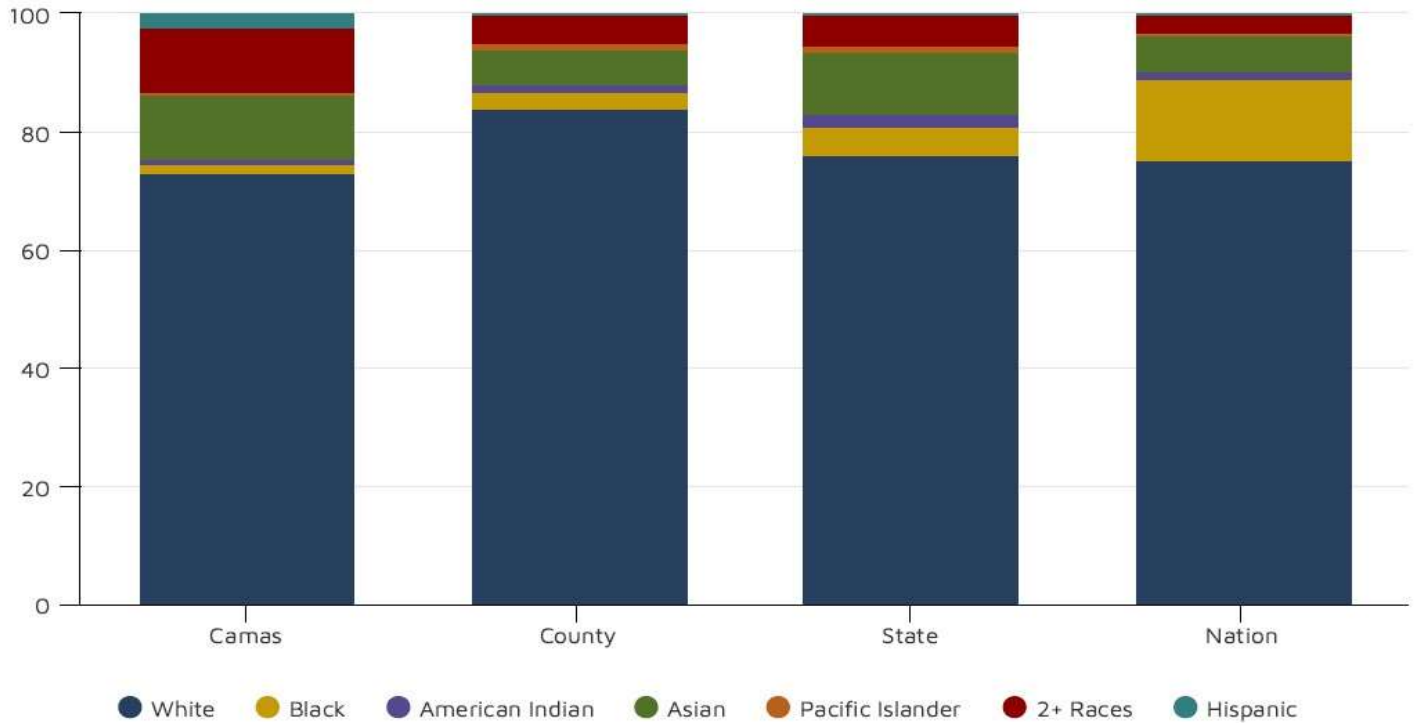
Camas has average rainfall of 61 inches, with mild to moderate winters. The average summer temperatures are around 81° and winters average 33° with an altitude of about 376 feet above sea level.

# Community Profile

## Population



## Demographics



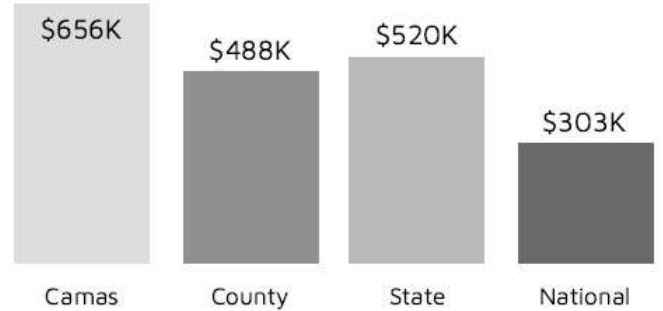
Statistical figures from U.S. Census Bureau (2020-2024)

## Housing

### Residential Housing Units

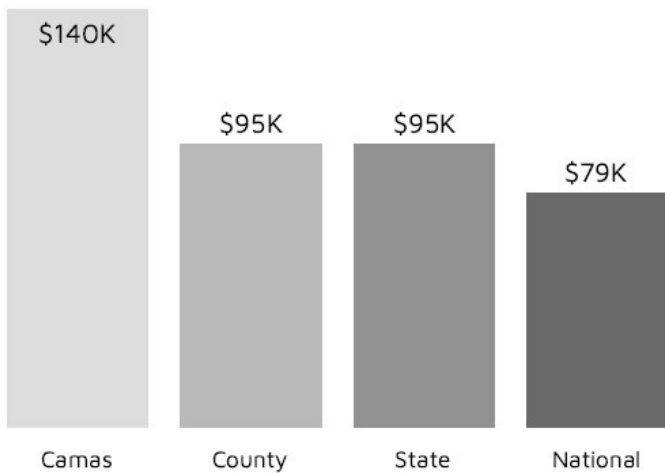


### Median Home Value

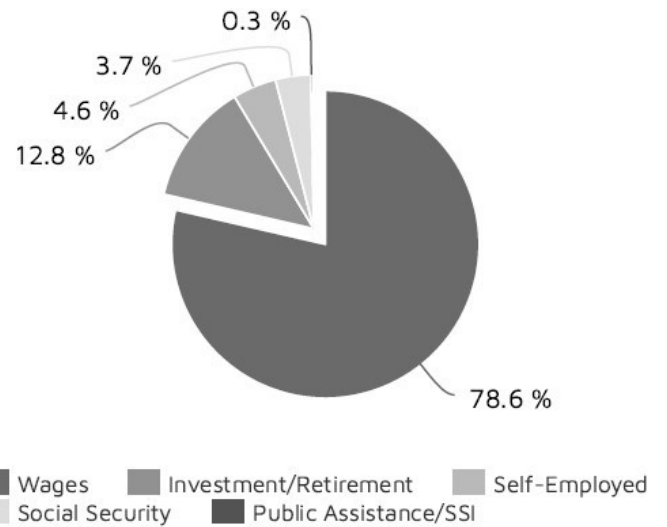


## Households

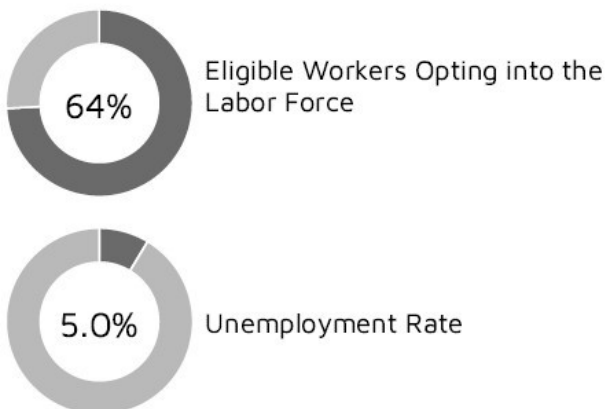
### Median Household Income



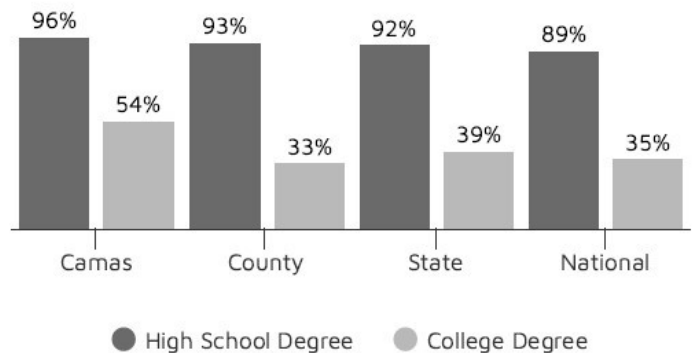
### Sources of Income



## Workforce



### Level of Education



Statistical figures from U.S. Census Bureau (2019-2024)

## Economics

Top Employers	2023 Employee Count	Percent of Total Workforce
Fisher Investments	1,713	19.5
Camas School District	1,205	13.7
Taiwan Semiconductor Manufacturing Company (TSMC/WaferTech)	1,000	11.4
Analog Devices (Linear Technology)	375	4.3
City of Camas	237	2.7
Sigma Design	193	2.2
Georgia Pacific	150	1.7
nLight Technologies	123	1.4
Prestige Care & Rehab	112	1.3
Fuel Medical	106	1.2

Principal Property Taxpayers	Type of Business	2023 Taxes Paid (Millions)	Percent of Total City Property Taxes Paid
TSMC/WaferTech	Micro-Electronics Mfg.	\$178,811,830	3.0
Georgia Pacific	Paper Products	139,489,413	2.4
Nals Kielo 105 LP	Residential Multi-Family	79,833,300	1.4
Fisher Asset Management	Investments	58,587,604	1.0
Fisher Creek Campus LLC	Investments	39,285,340	0.7
Bodycote IMT Inc.	Micro-Electronics	35,984,555	0.6
Analog Devices	Analog Integrated Circuits	23,184,560	0.4
The Terrace at River Oaks LLC	Commercial Multi-Family	22,257,547	0.4
GME Development LLC	Residential Multi-Family	20,374,909	0.3
D Bruzzone LLC	Manufacturing	17,518,140	0.3

## Property Tax Distribution



## City Statistics



Culture & Recreation	2023 Value
Waterway Miles	2.17
Parks Acreage	477.59
City Parks	16
Community Centers	2
Skate Parks	1
Public Libraries	1

Public Works	2023 Value
Waterline Miles	183.8
Water Residential Customers	9,593
Average Daily Water Use (gal)	4,659,385
Sanitary Sewer Miles	149.5
Storm Sewer Miles	89.9
Average Daily Sewer (gal/day)	2,995,000
Solid Waste Customers	8,296
Tons of Refuse Collected	8,022
Tons of Recycling Collected	2,193
Miles of Paved City Streets	123.5
Miles of Unpaved City Streets	0

Public Safety	2023 Value
Police Stations	1
Patrol Units	12
Police Reports	1,364
Arrests	281
Traffic Stops	6,019
Fire Stations	3
Fire Engines	5
Medic Units/Ambulances	5
Total Fire & EMS Responses	5,551
Total Fire Alarms	110
Fire & Life Safety Inspections	1,626





# Section V: Appendix



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# Capital Improvement Plan

## General Government

Major Building Maintenance	Total Project Costs:	Ongoing
	Funded:	General Fund/REET1/Debt
	Area:	City-Wide

**Project Description:**

To replace or repair building central systems, structural problems and/or mechanical problems

		Buildings	Total
Prior Years		\$ 372,825	\$ 372,825
	2021	\$ 88,658	\$ 88,658
	2022	\$ 233,195	\$ 233,195
	2023	\$ 91,991	\$ 91,991
	2024	\$ 2,381,087	\$ 2,381,087
Budget	FY 2025-2026	\$ 4,759,092	\$ 4,759,092
Capital Plan	FY 2027-2028	\$ 1,000,000	\$ 1,000,000
	FY 2029-2030	\$ 1,000,000	\$ 1,000,000
<b>Total</b>		<b>\$ 9,926,849</b>	<b>\$ 9,926,849</b>

Technology Projects	Total Project Costs:	Ongoing
	Funded:	All Funds/ARPA
	Area:	City-Wide

**Project Description:**

To replace a twenty-year-old financial system with new generation software, phone systems, cybersecurity and network improvements

		Technology	Total
Prior Years		\$ -	\$ -
	2021	\$ -	\$ -
	2022	\$ 1,149,964	\$ 1,149,964
	2023	\$ 504,658	\$ 504,658
	2024	\$ 282,247	\$ 282,247
Budget	FY 2025-2026	\$ 990,000	\$ 990,000
Capital Plan	FY 2027-2028	\$ 1,564,424	\$ 1,564,424
	FY 2029-2030	\$ 808,268	\$ 808,268
<b>Total</b>		<b>\$ 5,299,561</b>	<b>\$ 5,299,561</b>

**General Government (continued)**

Library Improvements	<b>Total Project Costs:</b>	\$ 3,019,765
	<b>Funded:</b>	GF/REET 1/Debt/Grants
	<b>Area:</b>	Downtown

**Project Description:**  
Improvements, repairs and upgrades to the Library

		Repairs/Maint.		Total
Prior Years		\$ 126,457		\$ 126,457
2021		\$ 153,423		\$ 153,423
2022		\$ 67,970		\$ 67,970
2023		\$ 271,174		\$ 271,174
2024		\$ 1,009,263		\$ 1,009,263
Budget	FY 2025-2026	\$ 1,391,478		\$ 1,391,478
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		\$ 3,019,765	\$ -	\$ 3,019,765

**Streets**

ADA Accessibility	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	Real Estate Excise Tax 1
	<b>Area:</b>	City-Wide

**Project Description:**  
This project is for upgrading sidewalks to ADA standards for the elderly and disabled.

		Improvements		Total
Prior Years		\$ 70,944		\$ 70,944
2021		\$ 181,637		\$ 181,637
2022		\$ 234,907		\$ 234,907
2023		\$ -		\$ -
2024		\$ -		\$ -
Budget	FY 2025-2026	\$ 150,000		\$ 150,000
Capital Plan	FY 2027-2028	\$ 150,000		\$ 150,000
	FY 2029-2030	\$ 150,000		\$ 150,000
<b>Total</b>		\$ 937,487	\$ -	\$ 937,487

**Streets (continued)**

<b>Street Preservation</b>	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	Property Tax/ Sales Tax/ Tab Fees
	<b>Area:</b>	City-Wide

**Project Description:**

This is a sustainable street maintenance program to be funded annually with the use of property taxes and Transportation Benefit District Funds from Sales Tax and Vehicle License Fees (Tab Fees)

		<b>Preservation</b>		<b>Total</b>
	<b>Prior Years</b>	\$	4,771,772	\$ 4,771,772
	<b>2021</b>	\$	370,565	\$ 370,565
	<b>2022</b>	\$	1,684,402	\$ 1,684,402
	<b>2023</b>	\$	989,255	\$ 989,255
	<b>2024</b>	\$	137,032	\$ 137,032
<b>Budget</b>	<b>FY 2025-2026</b>	\$	4,324,307	\$ 4,324,307
<b>Capital Plan</b>	<b>FY 2027-2028</b>	\$	4,454,036	\$ 4,454,036
	<b>FY 2029-2030</b>	\$	4,587,657	\$ 4,587,657
<b>Total</b>		\$	21,319,027	\$ 21,319,027

<b>Lake &amp; Sierra Improvements</b>	<b>Total Project Costs:</b>	\$ 653,788
	<b>Funded:</b>	Transportation Impact Fees
	<b>Area:</b>	Northwest

**Project Description:**

This project will add traffic control changes to the Lake and Everett Intersection. This improvement is due to increase traffic from residential growth in the area.

		<b>Construction</b>		<b>Total</b>
	<b>Prior Years</b>	\$	-	\$ -
	<b>2021</b>	\$	-	\$ -
	<b>2022</b>	\$	-	\$ -
	<b>2023</b>	\$	84,543	\$ 84,543
	<b>2024</b>	\$	131,495	\$ 131,495
<b>Budget</b>	<b>FY 2025-2026</b>	\$	437,750	\$ 437,750
<b>Capital Plan</b>	<b>FY 2027-2028</b>	\$	-	\$ -
	<b>FY 2029-2030</b>	\$	-	\$ -
<b>Total</b>		\$	653,788	\$ 653,788

**Streets (continued)**

SR-500/Everett Improvements	<b>Total Project Costs:</b>	\$ 1,711,635
	<b>Funded:</b>	TIF, Federal and State Grants
	<b>Area:</b>	Northeast

**Project Description:**

This project will be completed in a series of phases over several years. The project is to improve the safety of the corridor with complete street improvements.

		ROW/Design		Total
	Prior Years	\$ -		\$ -
	2021	\$ -		\$ -
	2022	\$ -		\$ -
	2023	\$ -		\$ -
	2024	\$ 11,635		\$ 11,635
Budget	FY 2025-2026	\$ 1,700,000		\$ 1,700,000
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		\$ 1,711,635	\$ - \$ -	\$ 1,711,635

38th Ave Ph. 3 Improvements	<b>Total Project Costs:</b>	\$ 19,989,820
	<b>Funded:</b>	Federal & State Funding/ Debt
	<b>Area:</b>	Northwest

**Project Description:**

This project is design, permit, acquire right-of-way, and construct a street from 192nd to Parker and improvements from Parker to Grass Valley

		ROW/Services		Total
	Prior Years	\$ 8,453,296		\$ 8,453,296
	2021	\$ 416,801		\$ 416,801
	2022	\$ 165,543		\$ 165,543
	2023	\$ 185,208		\$ 185,208
	2024	\$ 2,993,772		\$ 2,993,772
Budget	FY 2025-2026	\$ 7,775,200		\$ 7,775,200
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		\$ 19,989,820	\$ - \$ -	\$ 19,989,820

**Streets (continued)**

CDBG Projects	<b>Total Project Costs:</b>	\$ 415,000
	<b>Funded:</b>	CDBG/Gen Fund/Water Rates
	<b>Area:</b>	Central

**Project Description:**

Community Development Block Grant projects are in federal qualified neighborhoods to improve streets, sidewalks, curbing and utility infrastructure. The City has limited qualified neighborhoods.

		Construction		Total
	Prior Years	\$ 1,024,280		\$ 1,024,280
	2021	\$ 241,357		\$ 241,357
	2022	\$ 397,614		\$ 397,614
	2023	\$ 246,676		\$ 246,676
	2024	\$ 6,538		\$ 6,538
Budget	FY 2025-2026	\$ -		\$ -
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		\$ 1,916,464	\$ - \$ -	\$ 1,916,464

**Camas-Washougal Fire and EMS**

Fire/EMS Equipment	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	Fire Inter-local Agreement
	<b>Area:</b>	City-Wide & City of Washougal

**Project Description:**

The City funds replacement and new equipment for the CWFD such as replacements for the breathing apparatus and refilling station, vehicle extraction tools, and gurney lift systems.

		Equipment		Total
	Prior Years	\$ 368,275		\$ 368,275
	2021	\$ 181,637		\$ 181,637
	2022	\$ 234,907		\$ 234,907
	2023	\$ -		\$ -
	2024	\$ 153,939		\$ 153,939
Budget	FY 2025-2026	\$ -		\$ -
Capital Plan	FY 2027-2028	\$ 200,000		\$ 200,000
	FY 2029-2030	\$ 200,000		\$ 200,000
<b>Total</b>		\$ 1,338,758	\$ - \$ -	\$ 1,338,758

**Camas-Washougal Fire and EMS (continued)**

<b>Vehicles</b>	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	Fire Inter-local Agreement
	<b>Area:</b>	City-Wide & City of Washougal

**Project Description:**

The City replaces ambulances every three years and brush trucks as needed

		<b>Vehicles</b>		<b>Total</b>
<b>Prior Years</b>		\$	750,789	\$ 750,789
	<b>2021</b>	\$	214,309	\$ 214,309
	<b>2022</b>	\$	85,277	\$ 85,277
	<b>2023</b>	\$	294,231	\$ 294,231
	<b>2024</b>	\$	63,193	\$ 63,193
<b>Budget</b>	<b>FY 2025-2026</b>	\$	410,510	\$ 410,510
<b>Capital Plan</b>	<b>FY 2027-2028</b>	\$	268,428	\$ 268,428
	<b>FY 2029-2030</b>	\$	154,500	\$ 154,500
<b>Total</b>		\$	2,241,237	\$ 2,241,237

<b>Fire Engines</b>	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	Debt
	<b>Area:</b>	City-Wide & City of Washougal

**Project Description:**

The City replaces fire engines as needed but is scheduling a new replacement plan.

		<b>Engines</b>		<b>Total</b>
<b>Prior Years</b>		\$	503,000	\$ 503,000
	<b>2021</b>	\$	-	\$ -
	<b>2022</b>	\$	-	\$ -
	<b>2023</b>	\$	-	\$ -
	<b>2024</b>	\$	830,546	\$ 830,546
<b>Budget</b>	<b>FY 2025-2026</b>	\$	-	\$ -
<b>Capital Plan</b>	<b>FY 2027-2028</b>	\$	-	\$ -
	<b>FY 2029-2030</b>	\$	-	\$ -
<b>Total</b>		\$	1,333,546	\$ 1,333,546



**Camas-Washougal Fire and EMS (continued)**

Fire Stations	<b>Total Project Costs:</b>	\$ 38,300,000
	<b>Funded:</b>	Voted (ULTGO Bond) Debt
	<b>Area:</b>	Downtown/North

**Project Description:**

Fire Facilities Plan identified the need to replace the Headquarter Station and the Washougal Fire Station. In addition, a satellite station will be needed in the North Shore area.

		Construction		Total
Prior Years		\$ -		\$ -
2021		\$ -		\$ -
2022		\$ -		\$ -
2023		\$ -		\$ -
2024		\$ -		\$ -
Budget	FY 2025-2026	\$ 23,300,000		\$ 23,300,000
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ 15,000,000		\$ 15,000,000
<b>Total</b>		<b>\$ 38,300,000</b>	<b>\$ -</b>	<b>\$ 38,300,000</b>

**Parks and Recreation**

Open Space, Trails, and Park Upgrades	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	Real Estate Excise Tax 2
	<b>Area:</b>	City-Wide

**Project Description:**

This project is a placeholder for projects in the Parks Master Plan.

		Open Space	Trails	Parks	Total
Prior Years		\$ 481,082	\$ 317,462	\$ 103,810	\$ 902,354
2021		\$ 69,469	\$ -	\$ -	\$ 69,469
2022		\$ -	\$ -	\$ -	\$ -
2023		\$ -	\$ -	\$ -	\$ -
2024		\$ -	\$ -	\$ -	\$ -
Budget	FY 2025-2026	\$ 200,000	\$ 150,000	\$ 150,000	\$ 500,000
Capital Plan	FY 2027-2028	\$ 100,000	\$ 275,000	\$ 375,000	\$ 750,000
	FY 2029-2030	\$ 100,000	\$ 275,000	\$ 375,000	\$ 750,000
<b>Total</b>		<b>\$ 950,551</b>	<b>\$ 1,017,462</b>	<b>\$ 1,003,810</b>	<b>\$ 2,971,823</b>

**Parks and Recreation (continued)**

Crown Park Improvements	Total Project Costs:	\$ 6,941,033
	Funded:	REET 2 / Debt / Grants
	Area:	Central

**Project Description:**

The City is planning to build restrooms and a sport court at Crown Park.

		Upgrades			Total
Prior Years		\$	415,775		\$ 415,775
2021		\$	-		\$ -
2022		\$	95,032		\$ 95,032
2023		\$	288,674		\$ 288,674
2024		\$	1,619,552		\$ 1,619,552
Budget	FY 2025-2026	\$	4,522,000		\$ 4,522,000
Capital Plan	FY 2027-2028	\$	-		\$ -
	FY 2029-2030	\$	-		\$ -
<b>Total</b>		\$	6,941,033	\$ -	\$ 6,941,033

Downtown Trail	Total Project Costs:	\$ 1,000,000
	Funded:	Real Estate Excise Tax 2
	Area:	Central

**Project Description:**

This budget is anticipating a possible land donation for a downtown trail. The budget will fund improvements to upgrade the trail to City standards.

		Improvements			Total
Prior Years		\$	-		\$ -
2021		\$	-		\$ -
2022		\$	-		\$ -
2023		\$	-		\$ -
2024		\$	-		\$ -
Budget	FY 2025-2026	\$	-		\$ -
Capital Plan	FY 2027-2028	\$	1,000,000		\$ 1,000,000
	FY 2029-2030	\$	-		\$ -
<b>Total</b>		\$	1,000,000	\$ -	\$ 1,000,000

**Parks and Recreation (continued)**

NE 3rd Ave Trail S. Lacamas Creek Trailhead	Total Project Costs:	\$ 970,078
	Funded:	REET 2/ Park Impact/ RCO Grant
	Area:	Southeast

**Project Description:**

This project is to build a restroom and improve the parking lot at the Lacamas Creek Trailhead on 3rd Ave.

		Design/Permit/Constr.			Total
	Prior Years	\$	29,614		\$ 29,614
	2021	\$	50,314		\$ 50,314
	2022	\$	28,535		\$ 28,535
	2023	\$	523,934		\$ 523,934
	2024	\$	337,681		\$ 337,681
Budget	FY 2025-2026	\$	-		\$ -
Capital Plan	FY 2027-2028	\$	-		\$ -
	FY 2029-2030	\$	-		\$ -
<b>Total</b>		\$	970,078	\$ -	\$ 970,078

T3 / Eastlake Trail	Total Project Costs:	\$ 513,860
	Funded:	Park Impact Fees
	Area:	Northeast

**Project Description:**

This project is the next phase to complete a trail around Lacamas Lake

		Design/Permit/Constr.			Total
	Prior Years	\$	-		\$ -
	2021	\$	-		\$ -
	2022	\$	8,368		\$ 8,368
	2023	\$	5,492		\$ 5,492
	2024	\$	500,000		\$ 500,000
Budget	FY 2025-2026	\$	-		\$ -
Capital Plan	FY 2027-2028	\$	-		\$ -
	FY 2029-2030	\$	-		\$ -
<b>Total</b>		\$	513,860	\$ -	\$ 513,860

**Parks and Recreation (continued)**

Bike Park	<b>Total Project Costs:</b>	\$ 325,000
	<b>Funded:</b>	Real Estate Excise Tax 2
	<b>Area:</b>	Northeast

**Project Description:**

This project is to build a bike park for trail bikes

		Design/Permit/Constr.			Total
Prior Years		\$	-		\$ -
	2021	\$	-		\$ -
	2022	\$	-		\$ -
	2023	\$	-		\$ -
	2024	\$	-		\$ -
Budget	FY 2025-2026	\$	-		\$ -
Capital Plan	FY 2027-2028	\$	325,000		\$ 325,000
	FY 2029-2030	\$	-		\$ -
<b>Total</b>		\$	325,000	\$ -	\$ 325,000

Forest Home Park	<b>Total Project Costs:</b>	\$ 350,000
	<b>Funded:</b>	Real Estate Excise Tax 2
	<b>Area:</b>	Southwest

**Project Description:**

This project is for upgrading improvements to the baseball fields

		Design/Permit/Constr.			Total
Prior Years		\$	-		\$ -
	2021	\$	-		\$ -
	2022	\$	-		\$ -
	2023	\$	-		\$ -
	2024	\$	-		\$ -
Budget	FY 2025-2026	\$	-		\$ -
Capital Plan	FY 2027-2028	\$	350,000		\$ 350,000
	FY 2029-2030	\$	-		\$ -
<b>Total</b>		\$	350,000	\$ -	\$ 350,000

**Parks and Recreation (continued)**

Park Maint. Equipment	Total Project Costs:	Ongoing
	Funded:	General Fund
	Area:	City-Wide

**Project Description:**

This ongoing to fund new or upsized replacement equipment for the growing park system.

		Equipment			Total
Prior Years		\$	324,436		\$ 324,436
2021		\$	-		\$ -
2022		\$	28,601		\$ 28,601
2023		\$	83,217		\$ 83,217
2024		\$	-		\$ -
Budget	FY 2025-2026	\$	-		\$ -
Capital Plan	FY 2027-2028	\$	120,000		\$ 120,000
	FY 2029-2030	\$	-		\$ -
<b>Total</b>		\$	556,254	\$ -	\$ 556,254

Fallen Leaf Lake	Total Project Costs:	\$ 1,614,711
	Funded:	Real Estate Excise Tax 2
	Area:	Northeast

**Project Description:**

This project is to improve accessibility to the park, including ADA access.

		Improvements			Total
Prior Years		\$	39,711		\$ 39,711
2021		\$	-		\$ -
2022		\$	-		\$ -
2023		\$	-		\$ -
2024		\$	-		\$ -
Budget	FY 2025-2026	\$	-		\$ -
Capital Plan	FY 2027-2028	\$	-		\$ -
	FY 2029-2030	\$	1,575,000		\$ 1,575,000
<b>Total</b>		\$	1,614,711	\$ -	\$ 1,614,711

**Stormwater**

Stormwater Treatment	Total Project Costs:	\$ 1,781,613
	Funded:	Stormwater Rates
	Area:	City-Wide

**Project Description:**

These projects are for designing and constructing storm treatment facilities

		Design/Permit/Constr.		Total
Prior Years		\$ -		\$ -
2021		\$ -		\$ -
2022		\$ -		\$ -
2023		\$ -		\$ -
2024		\$ 54,116		\$ 54,116
Budget	FY 2025-2026	\$ 1,727,497		\$ 1,727,497
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		\$ 1,781,613	\$ - \$ -	\$ 1,781,613

Vehicles	Total Project Costs:	\$ 939,632
	Funded:	Stormwater Rates
	Area:	City-Wide

**Project Description:**

This funds vehicles for a growing program

		Vehicles		Total
Prior Years		\$ 168,199		\$ 168,199
2021		\$ -		\$ -
2022		\$ -		\$ -
2023		\$ -		\$ -
2024		\$ 585,469		\$ 585,469
Budget	FY 2025-2026	\$ 85,964		\$ 85,964
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ 100,000		\$ 100,000
<b>Total</b>		\$ 939,632	\$ - \$ -	\$ 939,632

**Stormwater (continued)**

Lake Dam Improvements	<b>Total Project Costs:</b>	\$ 677,946
	<b>Funded:</b>	Stormwater Rates
	<b>Area:</b>	Northwest

**Project Description:**

Mechanical upgrade improvements to the Lacamas Lake Dams, removal of unnecessary equipment and hydraulic analysis.

		Improvements		Total
Prior Years		\$ -		\$ -
2021		\$ -		\$ -
2022		\$ 85,780		\$ 85,780
2023		\$ 35,350		\$ 35,350
2024		\$ 6,816		\$ 6,816
Budget	FY 2025-2026	\$ 550,000		\$ 550,000
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		<b>\$ 677,946</b>	<b>\$ -</b>	<b>\$ 677,946</b>

Lake Water Quality	<b>Total Project Costs:</b>	\$ 2,345,607
	<b>Funded:</b>	Stormwater Rates
	<b>Area:</b>	Northwest

**Project Description:**

Provide funding for staff to work with Clark County, State and Federal agencies, and develop a short-term and long-term strategy to improve and manage water quality of Lacamas, Fallen Leaf, and Round Lakes.

		Professional Services		Total
Prior Years		\$ -		\$ -
2021		\$ 130,653		\$ 130,653
2022		\$ 301,558		\$ 301,558
2023		\$ -		\$ -
2024		\$ 43,992		\$ 43,992
Budget	FY 2025-2026	\$ 869,404		\$ 869,404
Capital Plan	FY 2027-2028	\$ 500,000		\$ 500,000
	FY 2029-2030	\$ 500,000		\$ 500,000
<b>Total</b>		<b>\$ 2,345,607</b>	<b>\$ -</b>	<b>\$ 2,345,607</b>

**Water**

<b>Boulder Parallel Intake Lines</b>	<b>Total Project Costs:</b>	\$ 308,810
	<b>Funded:</b>	System Development Charges
	<b>Area:</b>	North

**Project Description:**

This project will design a secondary intake along Boulder Creek for the Sand Filter Plant. The existing intake line gets blocked due to upstream boulders. This line would allow for plant operation to continue during blockages.

		<b>Construction</b>		<b>Total</b>
<b>Prior Years</b>		\$ -		\$ -
<b>2021</b>		\$ -		\$ -
<b>2022</b>		\$ -		\$ -
<b>2023</b>		\$ 3,973		\$ 3,973
<b>2024</b>		\$ 59,837		\$ 59,837
<b>Budget</b>	<b>FY 2025-2026</b>	\$ 245,000		\$ 245,000
<b>Capital Plan</b>	<b>FY 2027-2028</b>	\$ -		\$ -
	<b>FY 2029-2030</b>	\$ -		\$ -
<b>Total</b>		\$ 308,810	\$ -	\$ 308,810

<b>Crown Road Booster Station Upgrades</b>	<b>Total Project Costs:</b>	\$ 1,431,640
	<b>Funded:</b>	System Development Charges
	<b>Area:</b>	Southeast

**Project Description:**

This new booster station will serve the North Shore and better meet domestic and fire flow needs.

		<b>Design/Permit/Constr.</b>	<b>Total</b>
<b>Prior Years</b>		\$ -	\$ -
<b>2021</b>		\$ 87,623	\$ 87,623
<b>2022</b>		\$ -	\$ -
<b>2023</b>		\$ 124,780	\$ 124,780
<b>2024</b>		\$ 94,237	\$ 94,237
<b>Budget</b>	<b>FY 2025-2026</b>	\$ 1,125,000	\$ 1,125,000
<b>Capital Plan</b>	<b>FY 2027-2028</b>	\$ -	\$ -
	<b>FY 2029-2030</b>	\$ -	\$ -
<b>Total</b>		\$ 1,431,640	\$ 1,431,640



**Water (continued)**

<b>Well and Reservoir Security Upgrades</b>	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	System Development Charges
	<b>Area:</b>	City-Wide

**Project Description:**

This package provides for fencing, cameras and other security devices at sites to deter or eliminate access by the public into buildings and reservoirs.

		Upgrades			Total
	Prior Years	\$	-		\$ -
	2021	\$	-		\$ -
	2022	\$	-		\$ -
	2023	\$	-		\$ -
	2024	\$	-		\$ -
Budget	FY 2025-2026	\$	300,000		\$ 300,000
Capital Plan	FY 2027-2028	\$	-		\$ -
	FY 2029-2030	\$	-		\$ -
	<b>Total</b>	\$	300,000	\$ -	\$ 300,000

<b>North Shore Water Transmission Main</b>	<b>Total Project Costs:</b>	\$ 4,003,435
	<b>Funded:</b>	System Development Charges
	<b>Area:</b>	North

**Project Description:**

This project completes the connection along 232nd Street which will create a loop around Lacamas Lake. The Sand Filter plant will provide water to NW portion of the City and minimize the need to utilize the south waterlines.

		Construction			Total
	Prior Years	\$	-		\$ -
	2021	\$	-		\$ -
	2022	\$	-		\$ -
	2023	\$	48,528		\$ 48,528
	2024	\$	2,051,159		\$ 2,051,159
Budget	FY 2025-2026	\$	1,903,748		\$ 1,903,748
Capital Plan	FY 2027-2028	\$	-		\$ -
	FY 2029-2030	\$	-		\$ -
	<b>Total</b>	\$	4,003,435	\$ -	\$ 4,003,435

**Water (continued)**

PFAS Evaluation and Mitigation	<b>Total Project Costs:</b>	\$ 13,939,246
	<b>Funded:</b>	Water Rates / Debt / Grant Funds
	<b>Area:</b>	City-Wide

**Project Description:**

This project is to address the PFAS in the water at Well 13

		Construction			Total
Prior Years		\$ -			\$ -
2021		\$ -			\$ -
2022		\$ -			\$ -
2023		\$ -			\$ -
2024		\$ 939,246			\$ 939,246
Budget	FY 2025-2026	\$ 13,000,000			\$ 13,000,000
Capital Plan	FY 2027-2028	\$ -			\$ -
	FY 2029-2030	\$ -			\$ -
<b>Total</b>		\$ 13,939,246	\$ -	\$ -	\$ 13,939,246

Vehicles	<b>Total Project Costs:</b>	\$ 217,184
	<b>Funded:</b>	Water Rates
	<b>Area:</b>	City-Wide

**Project Description:**

Vehicles will be purchased when new staff is hired and when the replacement model is inadequate for the utility

		Vehicles			Total
Prior Years		\$ 181,013			\$ 181,013
2021		\$ -			\$ -
2022		\$ -			\$ -
2023		\$ -			\$ -
2024		\$ 36,171			\$ 36,171
Budget	FY 2025-2026	\$ -			\$ -
Capital Plan	FY 2027-2028	\$ -			\$ -
	FY 2029-2030	\$ -			\$ -
<b>Total</b>		\$ 217,184	\$ -	\$ -	\$ 217,184

**Water (continued)**

Washougal River Wellfield	<b>Total Project Costs:</b>	\$ 400,000
	<b>Funded:</b>	Water Rates
	<b>Area:</b>	Southeast

**Project Description:**

This project is to maximize the amount of water pulled from existing Washougal River wellfield. This package funds repair, replacement, upgrades and capacity related needs within the City's primary wellfield.

		Construction			Total
Prior Years		\$ -			\$ -
	2021	\$ -			\$ -
	2022	\$ -			\$ -
	2023	\$ -			\$ -
	2024	\$ -			\$ -
Budget	FY 2025-2026	\$ 400,000			\$ 400,000
Capital Plan	FY 2027-2028	\$ -			\$ -
	FY 2029-2030	\$ -			\$ -
<b>Total</b>		<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>

New Operations Center	<b>Total Project Costs:</b>	\$ 6,075,000
	<b>Funded:</b>	Water Rates
	<b>Area:</b>	Northeast

**Project Description:**

This project is to acquire land, design and construct a new centrally located Operations Center

		Acquisition			Total
Prior Years		\$ -			\$ -
	2021	\$ -			\$ -
	2022	\$ -			\$ -
	2023	\$ -			\$ -
	2024	\$ 75,000			\$ 75,000
Budget	FY 2025-2026	\$ 6,000,000			\$ 6,000,000
Capital Plan	FY 2027-2028	\$ -			\$ -
	FY 2029-2030	\$ -			\$ -
<b>Total</b>		<b>\$ 6,075,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,075,000</b>

**Water (continued)**

SE 6th Ave Bridge Waterline	<b>Total Project Costs:</b>	\$ 2,183,631
	<b>Funded:</b>	Water Rates
	<b>Area:</b>	Central

**Project Description:**

This package replaces an existing waterline on the SE 6th Ave. bridge due to the existing steel line's deterioration and leakage.

		Construction		Total
Prior Years		\$ -		\$ -
2021		\$ -		\$ -
2022		\$ -		\$ -
2023		\$ 7,332		\$ 7,332
2024		\$ 679,719		\$ 679,719
Budget	FY 2025-2026	\$ 1,496,580		\$ 1,496,580
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		<b>\$ 2,183,631</b>	<b>\$ -</b>	<b>\$ 2,183,631</b>

Repairs and Replacements	<b>Total Project Costs:</b>	Ongoing
	<b>Funded:</b>	Water Rates
	<b>Area:</b>	City-Wide

**Project Description:**

The City's 2019 Water Plan Update identified a number of repair and replacement related needs. This placeholder budget will allow for planned and unplanned water system projects to be completed in the biennium.

		Construction		Total
Prior Years		\$ 36,121		\$ 36,121
2021		\$ 331,433		\$ 331,433
2022		\$ 171,808		\$ 171,808
2023		\$ 177,361		\$ 177,361
2024		\$ 10,453		\$ 10,453
Budget	FY 2025-2026	\$ 1,000,000		\$ 1,000,000
Capital Plan	FY 2027-2028	\$ 1,000,000		\$ 1,000,000
	FY 2029-2030	\$ 1,000,000		\$ 1,000,000
<b>Total</b>		<b>\$ 3,727,176</b>	<b>\$ -</b>	<b>\$ 3,727,176</b>

**Sewer**

Pump Station Telemetry Upgrades	<b>Total Project Costs:</b>	\$ 1,800,000
	<b>Funded:</b>	System Development Charges
	<b>Area:</b>	City-Wide

**Project Description:**

This project provides more reliable communications with pump stations.

		Upgrades			Total
Prior Years		\$ -			\$ -
2021		\$ -			\$ -
2022		\$ -			\$ -
2023		\$ -			\$ -
2024		\$ -			\$ -
Budget	FY 2025-2026	\$ 1,800,000			\$ 1,800,000
Capital Plan	FY 2027-2028	\$ -			\$ -
	FY 2029-2030	\$ -			\$ -
<b>Total</b>		\$ 1,800,000	\$ -	\$ -	\$ 1,800,000

Wastewater Treatment Plant Upgrades	<b>Total Project Costs:</b>	\$ 21,516,841
	<b>Funded:</b>	System Development Charges
	<b>Area:</b>	South

**Project Description:**

This placeholder is for projects identified in General Sewer Plan and WWTP Facilities Plan for upgrades, repairs, replacements, and maintenance.

		Construction			Total
Prior Years		\$ 74,925			\$ 74,925
2021		\$ 164,391			\$ 164,391
2022		\$ 158,587			\$ 158,587
2023		\$ 231,579			\$ 231,579
2024		\$ 2,887,359			\$ 2,887,359
Budget	FY 2025-2026	\$ 18,000,000			\$ 18,000,000
Capital Plan	FY 2027-2028	\$ -			\$ -
	FY 2029-2030	\$ -			\$ -
<b>Total</b>		\$ 21,516,841	\$ -	\$ -	\$ 21,516,841

**Sewer (continued)**

Gravity Sewer Upgrades	<b>Total Project Costs:</b>	\$ 1,772,553
	<b>Funded:</b>	System Development Charges
	<b>Area:</b>	Southeast

**Project Description:**

This placeholder is for projects identified in General Sewer Plan and WWTP Facilities Plan for upgrades, repairs, replacements, and maintenance.

		Construction		Total
Prior Years		\$ -		\$ -
2021		\$ 39,277		\$ 39,277
2022		\$ 134,476		\$ 134,476
2023		\$ 7,567		\$ 7,567
2024		\$ 291,233		\$ 291,233
Budget	FY 2025-2026	\$ 1,300,000		\$ 1,300,000
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		\$ 1,772,553	\$ -	\$ 1,772,553

Pump Station Repairs and Replacements	<b>Total Project Costs:</b>	\$ 5,351,065
	<b>Funded:</b>	Sewer Rates
	<b>Area:</b>	City-Wide

**Project Description:**

This placeholder is for projects identified in General Sewer Plan and WWTP Facilities Plan for upgrades, repairs, replacements, and maintenance.

		Construction		Total
Prior Years		\$ -		\$ -
2021		\$ 98,678		\$ 98,678
2022		\$ 781,883		\$ 781,883
2023		\$ 273,638		\$ 273,638
2024		\$ 196,866		\$ 196,866
Budget	FY 2025-2026	\$ 4,000,000		\$ 4,000,000
Capital Plan	FY 2027-2028	\$ -		\$ -
	FY 2029-2030	\$ -		\$ -
<b>Total</b>		\$ 5,351,065	\$ -	\$ 5,351,065

## City Policies

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### Ambulance Billing Debt Forgiveness Policy

It is the policy of the City of Camas that ability to pay is never a condition of emergency medical services. All aspects of emergency medical services will be provided to all patients without discrimination of those with no means or inadequate means to pay. A patient that cannot pay for emergency medical services may apply for debt forgiveness based on income eligibility.

### Budget

It is the policy of the City of Camas to adopt and maintain a balanced biennial operating budget and an integrated capital budget by the end of each biennium. For each fund, biennial expenditures shall not exceed biennial revenues plus available unrestricted fund balances. Any budgeted use of fund balance resources should not cause the City to drop below the established reserve balance policy unless proposed by the Mayor and approved by the Council. It shall be the goal of the City to achieve a long-term structurally balanced budget, where ongoing expenditures are supported by ongoing revenues.

### Capital Asset Management

Capital assets are in excess of \$50,000 and provide a benefit for more than two fiscal periods. Individual assets that cost less than \$50,000 but that operate as part of a network system may be capitalized in the aggregate using the group method, if the estimated useful average useful life of the individual asset is at least two years. A network is determined to be where individual components may be below \$50,000 but are interdependent and the overriding value to the City is on the entire network and not the individual assets.

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

### Cash Management

It is the policy of the City to follow prudent cash management practices to ensure the availability of funds for the payment of bills and payroll; properly safeguard the collection of cash and ensure timely deposit; maintain an accurate accounting of cash inflows and outflows; facilitate the investment of idle cash to maximize revenues; and monitor the level of funds necessary to meet short-term needs. Each City department is responsible for monitoring all funds within the purview of its budget to ensure that cash positions remain non-negative at year-end.

## Conflict of Interest

It is the policy of the City of Camas that employees are expected to conduct themselves with personal integrity, ethics, honesty, and diligence in performing their duties. Employees are required to support and advance the interests of the City and avoid placing themselves in situations where their private interests may be in conflict with or be perceived to be in conflict with the interests of the City.

## Debt

It is the policy of the City of Camas to protect the City's financial integrity while providing a funding mechanism to meet both the City's short-term debt for operating needs and long-term debt for capital needs. The underlying approach of the City is to borrow only for:

- capital improvements that cannot be financed from current revenues,
- mechanism to equalize the costs of needed improvements to both present and future citizens,
- provide for necessary liquidity in the short-term,
- meet the City's strategic goals in an acceptable amount of time.

The City will not use long-term debt to support current operations

The City may issue debt as authorized by Revised Code of Washington (RCW) 35.37, 39.36, 39.46 and 39.53 and by maintaining compliance with its own policies as noted in the following sections.

## Equipment Rental Rates

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.

## Fund Balance

It is the policy of the City to establish and maintain adequate reserves based on consideration of risks to operations, in the budgetary fund balance across a spectrum of City operating funds. The budgetary fund balance represents the one-time amount accumulated from prior years, which is different than the fund balance under Generally Accepted Accounting Principles (GAAP) but includes the same constraints on spending.



## Grants

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

## Investments

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

## Leases

This policy establishes the accounting treatment of lease agreements and agreements that contain lease components entered into by the City, both as a lessee and as a lessor. The lessee is the party granted use rights of an asset as part of an agreement. The lessor is the owner of the assets identified in the agreement.

There are two types of lease classifications for a lessee: capital and operating. There are three types of leases for a lessor: direct financing, sales-type, and operating leases. The proper lease classification is important because it determines the accounting and reporting requirements.

A lease exists when there is a contract, or part of a contract, which conveys the right to control the use of an asset for a period of time in exchange for consideration (i.e., payment). The lessee is determined to have control of the use of an asset if it has the ability to determine how the asset is used and the right to substantially all the economic benefits arising from the asset.

## Long-Range Forecasting

A long-range forecasting of revenues and expenditures for a future six-year period will be done each year by July 1. Utilities will have long-range rate analysis completed every five-years with monitoring of forecast to actuals completed every year.

## Post Issuance Compliance

It is the policy of the City of Camas to comply with disclosure obligations related to securities issuance. These obligations may arise because of federal tax law (with respect to tax-exempt securities) and securities laws (with respect to ongoing disclosure) or because of contractual commitments made by the City.

## Procurement

It is the policy of the City to actively seek to maintain public confidence and trust in the methods it uses to purchase goods and services. The City will adopt standards that promote the proper stewardship of public funds and provide for open, transparent, and fair public contracting processes. To accomplish this, the City will use the guiding principles of integrity, accountability, equity, transparency, and inclusiveness.

## Purchase Card Policy

It is the policy of the City of Camas to utilize purchase cards for transactions over-the-counter, via telephone, by mail, or over the internet. The use of purchase cards is to enable employees to quickly and efficiently purchase goods and services. Each cardholder is required to account for all transactions made using the purchase card. This includes maintaining original, detailed receipts (printed confirmations of internet transactions). The use of a City of Camas purchase card is a privilege and not a right. Misuse of the purchase card privilege may result in immediate disciplinary action up to and including termination. Cardholders who delay or otherwise do not follow procedures are subject to restrictions or card cancellation.

## Real Estate Excise Tax

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.

## Subscription-Based Information Technology Arrangements (SBITA)

This policy establishes the accounting treatment of SBITA contracts which convey control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period in an exchange or exchange-like transaction.

During the period in which the City has a noncancelable right to use the underlying IT asset, including extensions the City is reasonably certain to exercise is defined as the term of the SBITA contract. The service component is an amount of the SBITA payment paid for services to be provided by the vendor in support of the underlying IT asset being used (for example, vendor's technical support of an underlying IT asset). The date on which the initial implementation stage is completed, and the City has obtained control of the right to use the underlying IT asset is the commencement date of the SBITA.

Software in a SBITA is the programming code which is used by the underlying IT asset to perform a function other than to operate the underlying tangible capital asset. Exclusions to a SBITA include:

- The Software component is insignificant when compared to the cost of the underlying tangible capital asset (a computer with operating software or a smart copier that is connected to an IT system). Basic universally used programs (that often come pre-installed) such as Microsoft Office are operating software and insignificant when compared to the underlying capital asset.
- IT Support services, such as Voice Over Internet Protocol (VOIP) phone services are a service rather than software.

It will be the Finance Department's responsibility to review and update this SBITA policy as needed on a regular basis (at least annually). Review will include confirming compliance with all related state and federal laws and governmental accounting standards, and compatibility with other City policies. Periodic review shall be documented.

## Travel Policy

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

The following are considered reasonable and necessary business travel expenses:

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

The following will not be paid or reimbursed

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

## Utility Rates

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.

# Budget Adoption Ordinance

## ORDINANCE NO. 24-020

AN ORDINANCE adopting the biennial budget for the City of Camas, Washington, for the fiscal year beginning January 1, 2025.

WHEREAS, the Mayor of the City of Camas, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said City for the biennium beginning January 1, 2025, and a notice was published that the Council of said City would meet on the 2nd day of December, 2024 at the hour of 7:00pm, in the Council Chambers in the City Hall of said City for the purposes of considering the budget for the biennium 2025-2026 and giving taxpayers within the limits of said City an opportunity to be heard upon said budget; and,

WHEREAS, the said City Council has met and considered the matter of the budget for the biennium 2025-2026; and,

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Camas for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the said City for said years and being sufficient to meet the various needs of said City during said period; and,

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CAMAS DO ORDAIN AS FOLLOWS:

### Section I

The 2025-2026 budget of the City of Camas, Washington for the biennium beginning January 1, 2025 is adopted at the fund level in its final form and content as set forth in the document dated December 2, 2024 entitled City of Camas 2025-2026 Budget, which is on file in the Office of the Clerk. (Exhibit A)

### Section II

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

<b>SUMMARY OF ESTIMATED REVENUES, APPROPRIATIONS (AND USE OF FUND BALANCE)</b>						
<b>Fund</b>	<b>Projected Beginning Fund Balance</b>	<b>2025-2026 Revenues</b>	<b>2025-2026 Appropriation</b>	<b>Projected Ending Fund Balance</b>	<b>Change in Fund Balance</b>	
General	\$ 12,978,708	\$ 74,108,611	\$ 78,719,291	\$ 8,368,028	\$ (4,610,680)	

Ordinance No. 24-020

City Street	\$ 2,705,464	\$ 11,113,065	\$ 11,498,913	\$ 2,319,616	\$ (385,848)
Tree Fund	\$ 38,145	\$ 685	\$ -	\$ 38,830	\$ 685
C/W Fire and EMS	\$ 1,194,349	\$ 36,176,978	\$ 35,394,669	\$ 1,976,658	\$ 782,309
Lodging Tax	\$ 88,210	\$ 78,637	\$ 100,000	\$ 66,847	\$ (21,363)
Cemetery	\$ 131,635	\$ 601,423	\$ 590,545	\$ 142,513	\$ 10,878
Unlimited G.O. Bond Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 8,578,630	\$ 8,578,630	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 11,645,949	\$ 8,774,494	\$ 10,584,530	\$ 9,835,913	\$ (1,810,036)
Park Impact Fee Capital	\$ 4,130,076	\$ 3,548,901	\$ 3,726,498	\$ 3,952,479	\$ (177,597)
Transportation Impact Fee Capital	\$ 3,773,486	\$ 5,217,689	\$ 2,526,511	\$ 6,464,664	\$ 2,691,178
Fire Impact Fee	\$ 819,341	\$ 1,294,466	\$ -	\$ 2,113,807	\$ 1,294,466
NW 38th Ave Phase 3 Construction	\$ 1,021,286	\$ 7,775,200	\$ 7,775,200	\$ 1,021,286	\$ -
Facilities Capital	\$ 1,850,092	\$ 4,311,130	\$ 5,250,570	\$ 910,652	\$ (939,440)
Legacy Lands Project	\$ 21,947,000	\$ 885,711	\$ 8,947,087	\$ 13,885,624	\$ (8,061,376)
SR500 and Everett Project	\$ -	\$ 1,700,000	\$ 1,700,000	\$ -	\$ -
Storm Water Utility	\$ 1,553,434	\$ 7,619,048	\$ 8,086,149	\$ 1,086,333	\$ (467,101)
City Solid Waste	\$ 3,699,437	\$ 7,488,275	\$ 7,326,700	\$ 3,861,012	\$ 161,575
Water-Sewer	\$ 26,582,967	\$ 62,567,309	\$ 61,955,400	\$ 27,194,876	\$ 611,909
Water-Sewer Capital Projects	\$ -	\$ 27,081,198	\$ 27,081,198	\$ -	\$ -
2019 Water Construction Projects	\$ 6,397,755	\$ 526,336	\$ 6,575,524	\$ 348,567	\$ (6,049,188)
Water-Sewer Capital Reserve	\$ 21,571,109	\$ 7,709,539	\$ 26,978,748	\$ 2,301,900	\$ (19,269,209)
Water-Sewer Bond Reserve	\$ 1,856,640	\$ 147,642	\$ -	\$ 2,004,282	\$ 147,642
Equipment Rental	\$ 2,906,244	\$ 5,574,933	\$ 6,979,375	\$ 1,501,802	\$ (1,404,442)
IT Internal Service	\$ -	\$ 990,000	\$ 990,000	\$ -	\$ -
Firefighter's Pension	\$ 982,200	\$ 37,482	\$ 194,402	\$ 825,281	\$ (156,920)
Retiree Medical	\$ 11,456	\$ 345,130	\$ 361,707	\$ -	\$ (5,121)
LEOFF 1 Disability Board	\$ 335,189	\$ 382,051	\$ 592,583	\$ 124,657	\$ (16,577)
<b>Total City Budget 2025-2026</b>	<b>\$ 128,220,172</b>	<b>\$ 284,634,563</b>	<b>\$ 322,514,229</b>	<b>\$ 90,340,506</b>	<b>\$ (37,879,667)</b>

Section III

The Finance Director is directed to transmit a copy of this budget to the Office of the Auditor of the State of Washington, Municipal Research and Service Center, and to the Association of Washington Cities.

Section IV

This 2025-2026 City of Camas Budget for the biennium beginning January 1, 2025 is hereby adopted as the budget for the City of Camas.

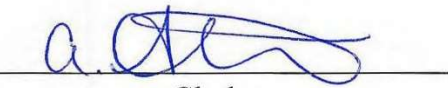
Section V

This ordinance shall be in force and take effect five (5) days after its publication according to law.

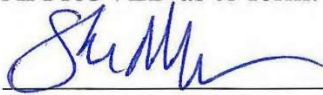
Ordinance No. 24-020

PASSED BY the Council and APPROVED by the Mayor this 2<sup>nd</sup> day of  
December, 2024

SIGNED:   
Mayor

SIGNED:   
Clerk

APPROVED as to form:

  
City Attorney

# 2025 Salary Schedules

	Position	1	2	3	4	5	6	7
Non-Represented	Administrative Services Director	11716.60	12185.60	12673.02	13179.90	13706.24	14255.10	14825.48
	Assistant Finance Director	9333.76	9706.50	10095.62	10499.08	10918.92	11356.16	11808.76
	Building Division Manager/Building Official	9333.76	9706.50	10095.62	10499.08	10918.92	11356.16	11808.76
	CARES Provider	6675.46	6942.72	7220.22	7510.02	7809.02	8121.34	8445.96
	City Administrator	14895.10	15491.08	16110.60	16754.68	17425.40	18121.72	18846.72
	City Clerk	7331.84	7624.70	7929.86	8247.30	8577.02	8920.06	9276.42
	Community Development Director	11716.60	12185.60	12673.02	13179.90	13706.24	14255.10	14825.48
	Director of Communications	9333.76	9706.50	10095.62	10499.08	10918.92	11356.16	11808.76
	Director of Parks and Recreation	10899.46	11334.66	11788.28	12260.36	12749.82	13260.80	13791.24
	Division Chief/Emergency Medical Svcs.	12224.80	12591.08	12968.64	13357.50	13758.66	14171.12	14596.90
	Division Chief/Fire Marshal	12224.80	12591.08	12968.64	13357.50	13758.66	14171.12	14596.90
	Engineering Manager	10248.20	10657.80	11084.80	11528.20	11989.00	12468.22	12966.92
	Executive Assistant	5853.18	6087.68	6330.36	6584.32	6847.48	7120.90	7405.56
	Finance Director	11716.60	12185.60	12673.02	13179.90	13706.24	14255.10	14825.48
	Fire Chief	13393.40	13928.98	14486.10	15065.78	15668.04	16294.94	16946.44
	Fleet Supervisor	7706.62	8014.84	8336.38	8670.20	9016.32	9376.76	9751.56
	Human Resources Analyst	7706.62	8014.84	8336.38	8670.20	9016.32	9376.76	9751.56
	Human Resources Assistant	5516.28	5736.44	5695.82	6204.42	6452.22	6711.30	6979.58
	Information Technology Director	10899.46	11334.66	11788.28	12260.36	12749.82	13260.80	13791.24
	Library Director	10899.46	11334.66	11788.28	12260.36	12749.82	13260.80	13791.24
	Planning Manager	9333.76	9706.50	10095.62	10499.08	10918.92	11356.16	11808.76
	Police Captain	10962.94	11401.22	11857.92	12332.04	12825.60	13338.62	13872.12
	Police Chief	13367.30	13901.82	14457.86	15036.42	15637.50	16263.16	16913.40
	Public Works Director	11716.60	12185.60	12673.02	13179.90	13706.24	14255.10	14825.48
	Public Works Operations Manager	9723.90	10113.02	10517.50	10938.36	11375.62	11831.30	12304.38
	Technology and Collections Manager	7182.34	7469.06	7768.06	8079.36	8401.92	8737.80	9088.00
	Utilities Manager	10248.20	10657.80	11084.80	11528.20	11989.00	12468.22	12966.92
	Wastewater Operations Manager	9333.76	9706.50	10095.62	10499.08	10918.92	11356.16	11808.76
Water/Sewer Operations Manager	9333.76	9706.50	10095.62	10499.08	10918.92	11356.16	11808.76	
AFSCME	Cross-Connection Control Specialist	6350.84	6543.36	6738.94	6939.64	7151.62	7363.58	7584.76
	Custodial Aide	16.93	17.43	17.95	18.49	19.05	19.62	20.21
	Facilities Operations Specialist	6350.84	6542.34	6738.94	6939.64	7151.62	7363.58	7584.76
	Grounds Worker I	5320.70	5480.44	5644.28	5813.24	5985.28	6166.52	6350.84
	Grounds Worker II	5813.24	5985.28	6166.52	6350.84	6543.36	6738.94	6939.64
	Laboratory Analyst	6738.94	6939.64	7151.62	7363.58	7584.76	7812.10	8047.62
	Lead Grounds Worker	6939.64	7151.62	7363.58	7584.76	7812.10	8045.56	8286.20
	Lead Maintenance Worker	6939.64	7151.62	7363.58	7584.76	7812.10	8045.56	8286.20
	Lead Mechanic	7363.58	7584.76	7812.10	8047.62	8286.20	8539.14	8793.08
	Lead Sanitation Worker	6738.94	6939.64	7151.62	7363.58	7584.76	7812.10	8047.62



	Position	1	2	3	4	5	6	7
AFSCME	Lead Utility Maintenance Worker	6939.64	7151.62	7363.58	7584.76	7812.10	8045.56	8286.20
	Lead WW Treatment Plant Operator	7363.58	7584.76	7812.10	8047.62	8286.20	8539.14	8793.08
	Mechanic	6738.94	6939.64	7151.62	7363.58	7584.76	7812.10	8047.62
	Maintenance Worker I	5320.70	5480.44	5644.28	5813.24	5985.28	6166.52	6350.84
	Maintenance Worker II	5813.24	5985.28	6166.52	6350.84	6543.36	6738.94	6939.64
	Sanitation Worker	5813.24	5985.28	6166.52	6350.84	6543.36	6738.94	6939.64
	Senior Grounds Worker	6350.84	6542.34	6738.94	6939.64	7151.62	7363.58	7584.76
	Senior Maintenance Worker	6350.84	6542.34	6738.94	6939.64	7151.62	7363.58	7584.76
	Senior Utility Maintenance Worker	6350.84	6542.34	6738.94	6939.64	7151.62	7363.58	7584.76
	Sewer Maintenance Worker	6738.94	6939.64	7151.62	7363.58	7584.76	7812.10	8047.62
	Utility Maintenance Worker I	5320.70	5480.44	5644.28	5813.24	5985.28	6166.52	6350.84
	Utility Maintenance Worker II	5813.24	5985.28	6166.52	6350.84	6543.36	6738.94	6939.64
	Water Supply Operator	6939.64	7151.62	7363.58	7584.76	7812.10	8045.56	8286.20
	WW Treatment Plant Operator	6738.94	6939.64	7151.62	7363.58	7584.76	7812.10	8047.62
Fire	Battalion Chief	11585.60	12014.46	12460.78	12924.52	13404.70	13902.30	-
	Fire Captain/Paramedic	10758.64	11155.70	11570.20	12001.12	12446.40	12909.14	-
	Fire Captain	9930.66	10297.96	10680.66	11077.72	11489.14	11915.96	-
	Deputy Fire Marshal	9930.66	10297.96	10680.66	11077.72	11489.14	11915.96	-
	Firefighter/Paramedic	9103.70	9440.22	9790.10	10154.32	10531.90	10922.80	-
	Firefighter	8275.72	8581.46	8900.56	9231.94	9574.64	9929.62	-
PD*	Police Officer	7317.00	7538.00	7764.00	7995.00	8237.00	8484.00	8737.00
	Police Sergeant	8658.00	8913.00	9181.00	9454.00	9741.00	10033.00	10331.00
Local 11	Administrative Support Assistant	5260.28	5419.00	5580.80	5748.74	5920.76	6098.94	6281.22
	Circulation Services Specialist	4856.84	5015.56	5177.34	5338.12	5494.78	5655.56	5817.34
	Library Aide	3303.44	3414.72	3524.86	3632.76	3741.80	3849.70	3958.72
	Library Assistant	3822.60	3949.56	4075.52	4200.44	4326.40	4454.40	4581.38
	Library Associate	4414.46	4558.84	4703.24	4849.66	4995.08	5140.48	5285.88
	Library Coordinator	6469.64	6682.62	6895.62	7108.60	7322.62	7534.60	7748.60
CPEA	Accountant	7368.70	7589.88	7817.22	8051.72	8293.38	8542.20	8798.20
	Accounting Assistant	5908.48	6085.64	6267.90	6456.32	6649.86	6848.52	7054.34
	Administrative Support Assistant	5026.82	5177.34	5333.00	5492.74	5657.60	5827.58	6001.66
	Assistant Planner	6083.58	6266.88	6454.28	6647.80	6847.48	7053.32	7264.26
	Building Inspector I	6498.30	6693.88	6894.60	7101.44	7314.44	7533.56	7759.88
	Building Inspector II	7151.62	7365.64	7586.82	7814.14	8048.64	8290.30	8539.14
	Code Enforcement Officer	6083.58	6266.88	6454.28	6647.80	6847.48	7053.32	7264.26
	Court Clerk	5026.82	5177.34	5333.00	5492.74	5657.60	5827.58	6001.66
	Court Security Officer	5908.48	6085.64	6267.90	6456.32	6649.86	6848.52	7054.34
	Engineer I	7368.70	7589.88	7817.22	8051.72	8293.38	8542.20	8798.20
	Engineer II	8012.80	8252.42	8500.22	8755.20	9018.36	9288.70	9567.24
	Engineer III	8920.06	9188.36	9463.80	9747.46	10040.32	10341.38	10651.64
	Engineering Project Manager	9700.36	9991.16	10294.20	10599.42	10917.88	11245.56	11582.46
	Engineering Technician	6498.30	6693.88	6894.60	7101.44	7314.44	7533.56	7759.88

	Position	1	2	3	4	5	6	7
CPEA	Financial Analyst	7151.62	7365.64	7586.82	7814.14	8048.64	8290.30	8539.14
	Financial Assistant	5368.84	5529.60	5695.48	5866.50	6042.62	6223.88	6410.24
	GIS Coordinator	7582.72	7810.04	8044.54	8286.20	8534.02	8790.02	9054.20
	IT Network Administrator	8920.06	9188.36	9463.80	9747.46	10040.32	10341.38	10651.64
	IT Support Specialist	6203.40	6389.76	6581.24	6778.88	6981.64	7191.56	7406.60
	IT System Administrator	8920.06	9188.36	9463.80	9747.46	10040.32	10341.38	10651.64
	IT Systems Analyst/Programmer	8920.06	9188.36	9463.80	9747.46	10040.32	10341.38	10651.64
	Lead Court Clerk	5908.48	6085.64	6267.90	6456.32	6649.86	6848.52	7054.34
	Lead Police Records Clerk	5908.48	6085.64	6267.90	6456.32	6649.86	6848.52	7054.34
	Offender Crew Leader	4879.36	5025.80	5177.34	5331.96	5491.72	5656.58	5826.56
	Operations Support Specialist	5908.48	6085.64	6267.90	6456.32	6649.86	6848.52	7054.34
	Parking Enforcement Officer	4652.04	4792.32	4935.68	5084.16	5236.74	5393.40	5555.20
	Permit Technician	5172.22	5327.88	5487.62	5652.48	5821.44	5996.54	6175.74
	Planner	6956.04	7164.92	7378.94	7601.16	7828.48	8064.00	8305.66
	Plans Examiner	7151.62	7365.64	7586.82	7814.14	8048.64	8290.30	8539.14
	Police Records Clerk/Dispatcher I	4567.04	4703.24	4844.54	4989.96	5139.96	5294.08	5452.80
	Police Records Clerk/Dispatcher II	5368.84	5529.60	5695.48	5866.50	6042.62	6223.88	6410.24
	Procurement Specialist	6203.40	6389.76	6581.24	6778.88	6981.64	7191.56	7406.60
	Records Management Coordinator	6581.24	6777.86	6981.64	7191.56	7406.60	7628.80	7858.18
	Recreation Coordinator	5970.94	6150.14	6334.46	6524.92	6720.52	6922.24	7129.08
Sr. Accountant	7817.22	8051.72	8293.38	8542.20	8798.20	9062.40	9333.76	
Sr. Administrative Support Asst.	5908.48	6085.64	6267.90	6456.32	6649.86	6848.52	7054.34	
Sr. Building Inspector	8178.68	8423.42	8676.36	8936.44	9204.74	9481.22	9765.88	
Sr. Engineering Technician	7151.62	7365.64	7586.82	7814.14	8048.64	8290.30	8539.14	
Sr. Permit Technician	5908.48	6085.64	6267.90	6456.32	6649.86	6848.52	7054.34	
Sr. Planner	8421.38	8674.30	8934.40	9202.68	9479.16	9762.82	10055.68	
Sr. Plans Examiner	7433.22	7656.44	7885.82	8122.36	8366.08	8616.96	8876.04	
Seasonals	HS Interns	17.00	18.00	19.00	20.00	21.00	22.00	23.00
	College Interns	21.50	22.50	23.50	24.50	25.50	26.50	27.50
	Seasonal Maintenance Worker	21.50	22.50	23.50	24.50	25.50	26.50	27.50
	Summer Maintenance Worker	21.50	22.50	23.50	24.50	25.50	26.50	27.50
	Recreation Leader	18.00	19.00	20.00	21.00	22.00	23.00	24.00
	Recreation Aide	17.00	18.00	19.00	20.00	21.00	22.00	23.00

\* Police 2024 salaries - contract not yet settled

## Glossary

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### **Adopted Budget**

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

### **Accrual Accounting**

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

### **Agency Fund**

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

### **Allocate**

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

### **Appropriation**

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

### **Assessed Value**

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

### **Assets**

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

### **Audit**

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

### **Balanced Budget**

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

### **Balance Sheet**

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

### **Biennial Budget**

A two-year budget adopted by the City Council.

### **Bond**

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

**Budget**

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

**Budget Document**

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

**Budget Message**

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

**Capital Outlay**

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

**Comprehensive Plan**

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

**Contractual Services**

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

**Debt Service Fund**

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

**Department**

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

**Depreciation**

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

**Designated Fund Balance**

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

**Encumbrances**

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

**Enterprise Funds**

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

**E.R.P. / ERP / Enterprise Resource Planning Software**

Software incorporating multiple systems for daily business operations into an integrated database with consistency in user-interface. Systems include core functions like financials, human resources, project management, customer service, and managerial functions like budgeting. Can include additional systems for the specific industry being served. Modern systems are frequently cloud-based or subscription-based Software-as-a-Service (SaaS).

**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.s / FTEs / Full-Time Equivalent**

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

**Fiscal Year**

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

**Fixed Assets**

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

**Franchise Fee**

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

**Fund**

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

**Fund Balance**

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

**Funding**

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

**General Fund**

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

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

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

**Governmental Funds**

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

**Grant**

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

**Growth Management**

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

**Impact Fee**

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

**Infrastructure**

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

**Interfund Transactions**

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

**Internal Service Fund**

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

**Investment Revenue**

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

**Legacy Standards**

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

**L.E.O.F.F. / LEOFF / Law Enforcement Officers' and Fire Fighters' Retirement System**

Law Enforcement Officers' and Fire Fighters' Retirement System.

**Liabilities**

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

**Modified Accrual Accounting**

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

**N.P.D.E.S / NPDES / National Pollutant Discharge Elimination System**

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

**Non-Exempt**

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

**Objective**

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

**P.E.R.S. / PERS / Public Employees' Retirement System**

Public Employees' Retirement System

**Proposed Budget**

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

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

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

**Replacement Cost**

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

**Reserve**

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

**Revenues**

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

**Revised Budget**

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

**Special Revenue Funds**

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

**S.D.C. / SDC / System Development Charge**

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

**Tax Rate**

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

**Taxes**

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

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

Laws adopted by State agencies to implement State Legislation.

**W.C.I.A. / WCIA / Washington Cities' Insurance Authority**

The insurance provider for the City of Camas

**Working Capital**

Difference between current assets and current liabilities.