



## Staff Report

December 5, 2022 Council Workshop

City of Camas 2023-2024 Budget Adjustment Discussion

Presenter: Cathy Huber Nickerson, Finance Director

Time Estimate: 30 minutes

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**SUMMARY:** This presentation is reviewing the final changes to the 2023-2024 Budget. Council approved banking the 1% property tax increase for the General Fund. This presentation provides staff's recommended change to balance the General Fund Budget and provide time for Council discussion before the public hearing and consideration for Ordinance No. 22-028 Adopting the 2023-2024 Biennial Budget.

: 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 2023-2024 Budget cycle attempted a more collaborative process by:

- Leadership worked collaboratively with staff to put forth decision packages for the Camas community to provide comment, present to Council, and work directly with the Executive Team.
- Council had multiple opportunities in workshops, retreats, 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 Camas Days booth, Balancing Act, Engage Camas, public hearings, citizen advisory boards, and Farmer's Market booths.

This budget cycle has resulted in the Mayor's Recommended Budget for 2023-2024 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.

These decision packages were presented to City Council at two separate workshops, August 1<sup>st</sup> and August 15<sup>th</sup> as well as several special meetings in August and September. Decision packages

were presented to Council with the package description, expense amount, revenue sources, justification, and a flag for ongoing costs. Department heads presented their projects to Council and answered questions. At the September 30<sup>th</sup> Planning Meeting, Council discussed the capital decision priorities.

Public Engagement for decision packages were held at the Farmer's Market where the public could select their top priorities. Online, public engagement was accessed using Balancing Act link from the City's website during August 23 through September 9. The results were provided in a document sent to Council on September 1<sup>st</sup> and discussed as part of the Mayor's Recommended Budget Presentation on October 3<sup>rd</sup>.

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 tonight in Ordinance 22-028. This budget supports staffing needs, addresses deferred facility maintenance, provides for necessary technology enhancements, and provides essential capital improvements to a growing community.

### **EQUITY CONSIDERATIONS:**

What are the desired results and outcomes for this agenda item? The approval of this ordinance provides a spending plan for 2023-2024 for the City.

What's the data? What does the data tell us? N/A

How have communities been engaged? Are there opportunities to expand engagement? Yes, see above.

Who will benefit from, or be burdened by this agenda item? This item provides benefits for the whole city from residents to businesses, early childhood learning to accessibility needs, physical safety to cybersecurity, planning for the city's growth to rehabilitating current assets.

What are the strategies to mitigate any unintended consequences? Council approved a funding plan which provides diversification of revenues but banks 1% increase property taxes to offset the diversification for taxpayers.

Does this agenda item have a differential impact on underserved populations, people living with disabilities, and/or communities of color? Please provide available data to illustrate this impact. This budget provides services and capital improvements to a variety of neighborhoods in the city.

Will this agenda item improve ADA accessibilities for people with disabilities? Yes, the budget will provide continued funding for ADA accessibility for City sidewalks and streets.

What potential hurdles exist in implementing this proposal (include both operational and political)? N/A

How will you ensure accountability, communicate, and evaluate results? There is a communications plan built into the project and all data will be incorporated into the 2023-2024 budget document.

How does this item support a comprehensive plan goal, policy, or other adopted resolution? This item provides open and transparent financial reporting which is a goal of the City's strategic plan and meets best financial practices.

**RECOMMENDATION:** This item will be part of the scheduled Public Hearing and Budget Ordinance No. 22-028 consideration at the Regular Council Meeting on December 5, 2022