

The background of the slide features a close-up, high-angle shot of a silver pen writing on a white document. The pen is positioned in the upper right corner, with a dotted line extending from its tip towards the center. In the lower half, a blue line graph is visible, showing a fluctuating trend. The overall color palette is light blue and white, with a dark grey horizontal band across the middle containing the main title.

2022 MAYOR'S RECOMMENDED OPERATING BUDGET

City of Camas October 18, 2022

Changes Made

Cost of Living increased 4.5%

Healthcare Benefits changed
on average 8%

Staffing needs changed with
ERP project as well as increase
in service delivery with
population growth. More on
10/18



Legislative changes require
new equipment and resources
such as Police body cameras.

COVID costs are still occurring
such as increase in banking fees
for remote transactions.

Increase in sales tax and REET
included – American Rescue
Plan Act funding will be added
soon.

OPERATING BUDGET HIGHLIGHTS

General Fund

Street Fund

Camas/Washougal Fire and EMS

Lodging Tax

Cemetery

Storm Water

Solid Waste

Water/Sewer

GENERAL FUND SUMMARY

	2022 Adopted	2022 Recommended
Beginning Fund Balance	\$7,875,442	\$12,044,236
Revenues	\$27,036,233	\$29,185,398
Expenditures	\$28,151,893	\$31,487,826
Cashflow	(\$1,115,660)	(\$2,302,428)
Ending Fund Balance	\$6,759,752	\$9,741,808

Primary Changes:

Higher Sales Tax and continued construction growth

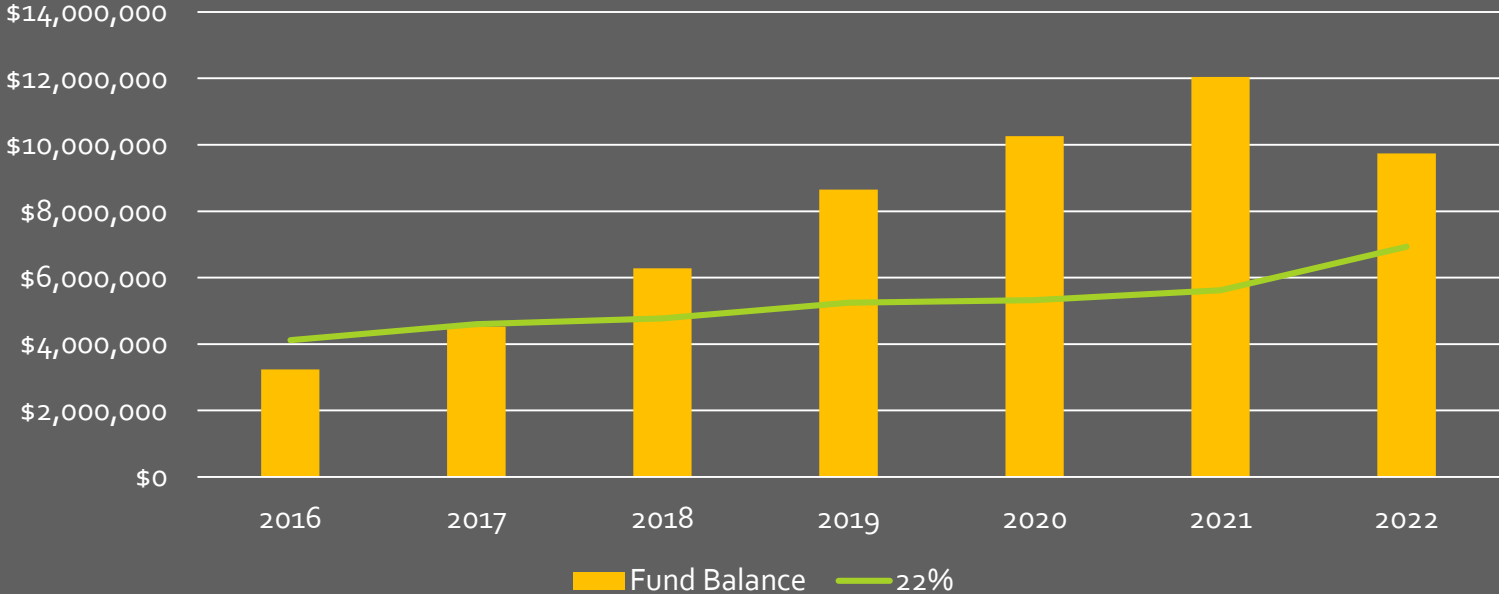
11.5 new FTEs

Increase WCIA costs

COLA and benefit increase

Fund Balance 24% for adopted 2022 and 31% with the recommended \$4 million of the fund balance is restricted community development funds

GENERAL FUND BALANCE PROJECTIONS



\$4 million of the fund balance is restricted community development funds
17% is best practices and Rating Agencies encourage 20-30%

	2022		2022		Explanation
	Budget	Recommended	Variance		
Total Taxes	\$ 20,225,534	\$ 21,199,853	\$ 974,319		Sales Tax and Growth Increases
Total Licenses & Permits	\$ 656,361	\$ 1,321,544	\$ 665,183		Building Permit Increases
Total Intergovernmental	\$ 655,037	\$ 703,131	\$ 48,094		Population Increases
Total Charges for Services	\$ 4,988,260	\$ 5,376,923	\$ 388,663		Construction Increases
Total Fines and Forfeitures	\$ 182,359	\$ 214,024	\$ 31,666		Reopening Increases
Total Misc Revenue	\$ 328,683	\$ 369,922	\$ 41,240		Reopening Increases
Total Transfers					
Total General Fund Revenue	\$ 27,036,233	\$ 29,185,398	\$ 2,149,165		

GENERAL FUND REVENUES

GENERAL FUND	10/18/2021		Variance	Explanation
	2022 Adopted	2022 Recommended		
Salaries	\$ 10,309,057	\$ 11,487,974	\$ 1,178,917	11.5 new FTEs, COLA increase
Benefits	\$ 4,335,457	\$ 4,729,470	\$ 394,013	Benefit cost increases and new employees
Supplies	\$ 478,985	\$ 477,916	\$ (1,069)	Status quo
Services	\$ 4,343,413	\$ 5,626,463	\$ 1,283,050	ERP, WCIA increases
Intergovernmental	\$ 1,165,789	\$ 1,167,063	\$ 1,274	State Auditor increases
Capital	\$ 613,864	\$ 738,864	\$ 125,000	Phone System and vehicle
Transfers	\$ 6,905,327	\$ 7,260,076	\$ 354,749	Increase to CWFD
Total Expenditures	\$ 28,151,892	\$ 31,487,826	\$ 3,335,934	

GENERAL FUND EXPENDITURES BY CATEGORY

GENERAL FUND	10/18/2021		Variance	Explanation
	2022 Adopted	2022 Recommended		
Legislative	\$ 196,666	\$ 244,916	\$ 48,250	Salary/Benefit Increases, Staffing Reallocation
Municipal Court	\$ 501,653	\$ 518,201	\$ 16,548	Salary/Benefit Increases, Security Contract, .5 Clerk
Executive	\$ 574,546	\$ 712,023	\$ 137,477	Salary/Benefit Increases, Executive Assistant
Finance	\$ 1,988,326	\$ 2,558,841	\$ 570,515	Salary/Benefit Increases, SAO Incr, 3 new positions, ERP
Legal	\$ 172,722	\$ 175,077	\$ 2,355	Contract
Human Resources	\$ 403,689	\$ 492,547	\$ 88,858	Salary/Benefit Increases, HR Analyst
Admin. Services	\$ 432,221	\$ 445,401	\$ 13,180	Salary/Benefit Increases, Staffing Reallocation
Police	\$ 6,283,332	\$ 6,518,243	\$ 234,911	Salary/Benefit Increases, Body Cameras, Sheriff Supp Costs
Detention & Corrections	\$ 456,714	\$ 448,786	\$ (7,928)	Salary/Benefit decrease
Information Technology	\$ 970,135	\$ 1,409,754	\$ 439,619	Salary/Benefit increases, GIS Analyst, Phone System
Engineering	\$ 1,871,647	\$ 2,133,709	\$ 262,062	Salary/Benefit Increases, Eng Tech, Asset Mgmt Coordinator
Community Development	\$ 378,526	\$ 796,657	\$ 418,131	Salary/Benefit Increases, ERP & Local Intel, Econ Dev
Planning	\$ 915,151	\$ 1,056,499	\$ 141,348	Salary and Benefit increases, No Shore, Comp Plan Hear Ex
Animal Control	\$ 132,538	\$ 132,538	\$ -	
Parks & Recreation	\$ 815,801	\$ 1,001,632	\$ 185,831	Salary/Benefit Incr, PROS Plan
Parks Maintenance	\$ 1,900,580	\$ 1,892,940	\$ (7,640)	Salary Incr/Benefit Decr
Building	\$ 798,211	\$ 1,183,088	\$ 384,877	Salary/Benefit increases, Credit Card Adjustment
Central Services	\$ 390,367	\$ 442,296	\$ 51,929	Salary/Benefit increases, new truck carry forward from 2021
Library	\$ 2,063,740	\$ 2,064,604	\$ 864	Salary Incr/Benefit Decr
Fire Support	\$ 3,618,010	\$ 3,966,062	\$ 348,052	Salary/Benefit increases
Street Support	\$ 2,913,887	\$ 2,920,584	\$ 6,697	Preservation
Cemetery Support	\$ 200,000	\$ 200,000	\$ -	
Retiree Medical	\$ 85,635	\$ 85,635	\$ -	
LEOFF	\$ 87,795	\$ 87,795	\$ -	
Total Expenditures	\$ 28,151,892	\$ 31,487,828	\$ 3,335,936	

Cashflow	\$ (1,115,658)	\$ (2,302,431)	\$ (1,186,773)
Est. Beg. Fund Balance	\$ 7,875,442	\$ 12,044,236	\$ 4,168,794
Ending Fund Balance	\$ 6,759,784	\$ 9,741,805	\$ 2,982,021
	24%	31%	

GENERAL FUND EXPENDITURES

CAMAS/WASHOUGAL FIRE & EMS BUDGET SUMMARY

	2022 Adopted	2022 Recommended
Beginning Fund Balance	\$2,766,837	\$3,750,883
Revenues	\$12,366,421	\$12,582,632
Expenditures	\$13,249,011	\$13,980,222
Cashflow	(\$882,590)	(\$1,397,590)
Ending Fund Balance	\$1,884,247	\$2,353,293

Changes:

- Contract and Benefit cost increases
- ERP costs
- Fire Engine purchase (in both adopted and recommended)

CWFD REVENUES AND EXPEDITURES



CWFD Fund	10/18/2021			Explanation
	2022 Adopted	2022 Recommended	Variance	
Taxes	\$ 2,506,303	\$ 2,484,790	\$ (21,513)	Lower New Construction
Licenses & Permits	\$ 56,558	\$ 68,640	\$ 12,082	Residential permits
Intergovernmental	\$ 1,290	\$ 1,290	\$ -	State estimates by MRSC
Charges for Services	\$ 5,754,390	\$ 5,660,491	\$ (93,899)	Lower ambulance collections No GEMT or Wildland
Fines and Forfeitures	\$ 17,934	\$ 4,466	\$ (13,468)	Decrease in delinquencies with assistance
Miscellaneous Revenue	\$ 44,184	\$ 29,141	\$ (15,043)	Lower Interest Income
Transfers	\$ 3,985,762	\$ 4,333,814	\$ 348,052	Property Tax Adjustment
Total Revenue	\$ 12,366,421	\$ 12,582,632	\$ 216,211	
Administration	\$ 1,119,161	\$ 1,046,781	\$ (72,380)	Salary/Benefit Increases & Delay in ERP costs
Fire Suppression	\$ 7,394,384	\$ 7,083,904	\$ (310,480)	Allocation of Staff - offset in EMS
EMS	\$ 3,184,834	\$ 4,312,629	\$ 1,127,795	Increase in staffing and contract costs, allocation of staff
Training - Fire	\$ 72,900	\$ 72,900	\$ -	
Training - EMS	\$ 14,091	\$ 14,091	\$ -	
Fire Marshal	\$ 660,880	\$ 647,156	\$ (13,724)	Salary increases/benefit decreases
Facilities	\$ 161,383	\$ 161,383	\$ -	
Capital	\$ 600,000	\$ 600,000	\$ -	
Transfer for Debt Service	\$ 34,646	\$ 34,646	\$ -	
Transfer for Retiree Medical	\$ 6,732	\$ 6,732	\$ -	
Total Expenditures	\$ 13,249,011	\$ 13,980,222	\$ 731,211	
Cashflow	\$ (882,590)	\$ (1,397,590)	\$ (515,000)	
Est. Beg. Fund Balance	\$ 2,766,837	\$ 3,750,883	\$ 984,046	
Ending Fund Balance	\$ 1,884,247	\$ 2,353,293	\$ 469,046	
	14%	17%		
Salaries	\$ 7,978,109	\$ 8,725,804	\$ 747,695	
Benefits	\$ 2,599,763	\$ 2,619,113	\$ 19,350	
Supplies	\$ 417,032	\$ 417,032	\$ -	
Services	\$ 1,437,721	\$ 1,401,887	\$ (35,834)	
Intergovernmental	\$ 175,007	\$ 175,007	\$ -	
Capital	\$ 600,000	\$ 600,000	\$ -	
Transfers	\$ 41,378	\$ 41,378	\$ -	
Total Expenditures	\$ 13,249,010	\$ 13,980,221	\$ 731,211	

STREETS FUND BUDGET SUMMARY

	2022 Adopted	2022 Recommended
Beginning Fund Balance	\$1,146,524	\$1,878,089
Revenues	\$3,537,240	\$3,475,028
Expenditures	\$3,152,464	\$3,376,077
Cashflow	\$384,776	\$98,951
Ending Fund Balance	\$1,531,300	\$1,977,040

Revenues drop due to lower gas tax revenues and interest earnings

Expenditures increase due to labor costs, downtown project and ERP

STREET FUND BUDGET BREAKDOWN

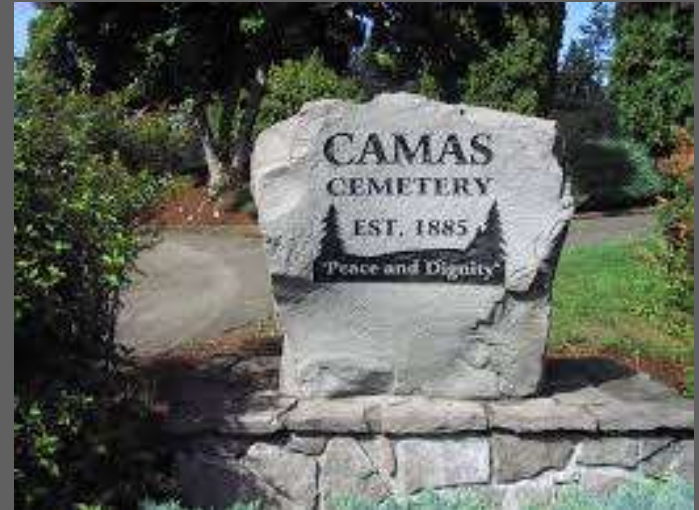
Street Fund	2022		10/18/2021		Explanation
	Adopted	Recommended	2022	Variance	
Intergovernmental	\$ 583,557	\$ 540,506	\$ (43,051)		Decrease in Gas Tax due to pandemic
Miscellaneous Revenue	\$ 39,796	\$ 13,938	\$ (25,858)		Lower interest rates
Transfers	\$ 2,913,887	\$ 2,920,584	\$ 6,697		Property Tax increase for preservation
Total Revenue	\$ 3,537,240	\$ 3,475,028	\$ (68,909)		

Street Fund	2022		10/18/2021		Explanation
	Adopted	Recommended	2022	Variance	
Roadway Maintenance	\$ 1,224,568	\$ 1,256,484	\$ 31,916		Salary and Benefit increases
Street Light Maintenance	\$ 147,338	\$ 147,338	\$ -		
Snow and Ice Maintenance	\$ 40,634	\$ 40,634	\$ -		
Downtown Maintenance	\$ 52,743	\$ 78,304	\$ 25,561		Downtown Project and increase in utilities
Administration	\$ 456,682	\$ 616,121	\$ 159,439		Salary & Benefit increases, ERP
Ops Center & ERR rates	\$ 128,406	\$ 128,406	\$ -		
Preservation	\$ 913,887	\$ 920,584	\$ 6,697		Property Increase
Transfer Retiree Medical	\$ 14,974	\$ 14,974	\$ -		
Transfer for Debt Service	\$ 173,232	\$ 173,232	\$ -		
Total Expenditures	\$ 3,152,464	\$ 3,376,077	\$ 223,613		

Street Fund	2022		10/18/2021		Variance
	Adopted	Recommended	2022	Variance	
Salaries	\$ 573,345	\$ 579,792	\$ 6,447		
Benefits	\$ 262,061	\$ 245,338	\$ (16,723)		
Supplies	\$ 77,778	\$ 77,778	\$ -		
Services	\$ 1,097,809	\$ 1,325,001	\$ 227,192		
Intergovernmental	\$ 39,378	\$ 39,378	\$ -		
Capital	\$ 913,887	\$ 920,584	\$ 6,697		
Transfers	\$ 188,206	\$ 188,206	\$ -		
Total Expenditures	\$ 3,152,464	\$ 3,376,077	\$ 223,613		

CEMETERY BUDGET SUMMARY

	2022 Adopted	2022 Recommended
Beginning Fund Balance	\$135,492	\$223,482
Revenues	\$256,117	\$256,117
Expenditures	\$248,368	\$255,921
Cashflow	\$7,749	\$196
Ending Fund Balance	\$143,241	\$223,678



Cemetery Fund	10/18/2021				Explanation
	2022 Adopted	2022 Recommended	Variance		
Charges for Services	\$ 55,350	\$ 55,350	\$ -		
Miscellaneous Revenue	\$ 767	\$ 767	\$ -		
Transfers	\$ 200,000	\$ 200,000	\$ -		
Total Revenue	\$ 256,117	\$ 256,117	\$ -		

Salaries	\$ 86,541	\$ 88,556	\$ 2,015	Salary decreases
Benefits	\$ 41,539	\$ 40,001	\$ (1,538)	Benefit decrease
Supplies	\$ 22,194	\$ 22,194	\$ -	
Services	\$ 98,094	\$ 105,170	\$ 7,076	ERR decrease
Total Expenditures	\$ 248,368	\$ 255,921	\$ 7,553	

Cashflow	\$ 7,749	\$ 196	\$ (7,553)	
Est. Beg. Fund Balance	\$ 135,492	\$ 223,482	\$ 87,990	
Ending Fund Balance	\$ 143,241	\$ 223,678	\$ 80,437	

CEMETERY BUDGET DETAIL

LODGING TAX BUDGET SUMMARY

	2022 Adopted	2022 Recommended
Beginning Fund Balance	\$30,459	\$31,996
Revenues	\$13,611	\$21,040
Expenditures	\$10,000	\$10,000
Cashflow	\$3,610	\$11,040
Ending Fund Balance	\$34,069	\$61,429



Stormwater Fund	10/18/2021				Explanation
	2022	2022			
	Adopted	Recommended	Variance		
Charges for Services	\$ 1,964,127	\$ 1,964,127	\$ -		
Miscellaneous Revenue	\$ 75,690	\$ 27,865	\$ (47,825)	Lower interest rates	
Total Revenue	\$ 2,039,817	\$ 1,991,992	\$ (47,825)		

Operations & Maintenance	\$ 1,121,672	\$ 1,231,753	\$ 110,081	Salary and Benefit increases, GIS Coordinator, ERP
Street Cleaning	\$ 452,630	\$ 454,866	\$ 2,236	Salary and Benefit increases
Dams Maintenance	\$ 88,911	\$ 90,031	\$ 1,120	Salary and Benefit increases
NPDES Permit	\$ 373,011	\$ 503,390	\$ 130,379	Stormwater Drainage Plan, Salary and Benefit increases
Debt Service	\$ 59,873	\$ 59,873	\$ -	
Capital	\$ 352,000	\$ 225,000	\$ (127,000)	Wetland Monitoring moved to professional services
Total Expenditures	\$ 2,448,097	\$ 2,564,913	\$ 116,816	

Cashflow	\$ (408,280)	\$ (572,921)	\$ (164,641)	
Est. Beg. Fund Balance	\$ 840,305	\$ 3,051,994	\$ 2,211,689	
Ending Fund Balance	\$ 432,025	\$ 2,479,073	\$ 2,047,048	

Salaries	\$ 514,086	\$ 610,827	\$ 96,741	
Benefits	\$ 269,666	\$ 271,231	\$ 1,565	
Supplies	\$ 30,037	\$ 30,037	\$ -	
Services	\$ 1,153,937	\$ 1,299,447	\$ 145,510	
Intergovernmental	\$ 68,498	\$ 68,498	\$ -	
Capital	\$ 352,000	\$ 225,000	\$ (127,000)	
Transfers	\$ 59,873	\$ 59,873	\$ -	
Total Expenditures	\$ 2,448,097	\$ 2,564,913	\$ 116,816	

STORM WATER BUDGET SUMMARY

SOLID WASTE BUDGET SUMMARY

Solid Waste Fund	10/18/2021				Explanation
	2022 Adopted	2022 Recommended	Variance		
Charges for Services	\$ 3,240,680	\$ 3,240,680	\$ -		Residential growth
Miscellaneous Revenue	\$ 78,568	\$ 29,522	\$ (49,046)		Drop in interest rates
Total Revenue	\$ 3,319,248	\$ 3,270,202	\$ (49,046)		
Disposal	\$ 779,343	\$ 779,343	\$ -		
Recycling	\$ 700,992	\$ 700,992	\$ -		
Administration	\$ 683,701	\$ 694,257	\$ 10,556		Salary Increase, Benefit increase
Refuse Collection	\$ 1,474,494	\$ 1,491,320	\$ 16,826		Salary and Benefit increase
Total Expenditures	\$ 3,638,530	\$ 3,665,912	\$ 27,382		
Cashflow	\$ (319,282)	\$ (395,710)	\$ (76,428)		
Est. Beg. Fund Balance	\$ 2,169,044	\$ 3,677,915	\$ 1,508,871		
Ending Fund Balance	\$ 1,849,762	\$ 3,282,205	\$ 1,432,443		
Salaries	\$ 404,924	\$ 413,838	\$ 8,914		
Benefits	\$ 187,585	\$ 196,487	\$ 8,902		
Supplies	\$ 50,189	\$ 50,189	\$ -		
Services	\$ 2,358,977	\$ 2,368,543	\$ 9,566		
Intergovernmental	\$ 136,855	\$ 136,855	\$ -		
Capital	\$ 500,000	\$ 500,000	\$ -		
Transfers			\$ -		
Total Expenditures	\$ 3,638,530	\$ 3,665,912	\$ 27,382		

Water Sewer Fund	10/18/2021			Explanation
	2022 Adopted	2022 Recommended	Variance	
Charges for Services	\$ 14,732,233	\$ 14,732,233	\$ -	Residential growth
Miscellaneous Revenue	\$ 361,285	\$ 271,354	\$ (89,931)	Decrease in fund balance and lower interest rates
Total Revenue	\$ 15,093,518	\$ 15,003,587	\$ (89,931)	

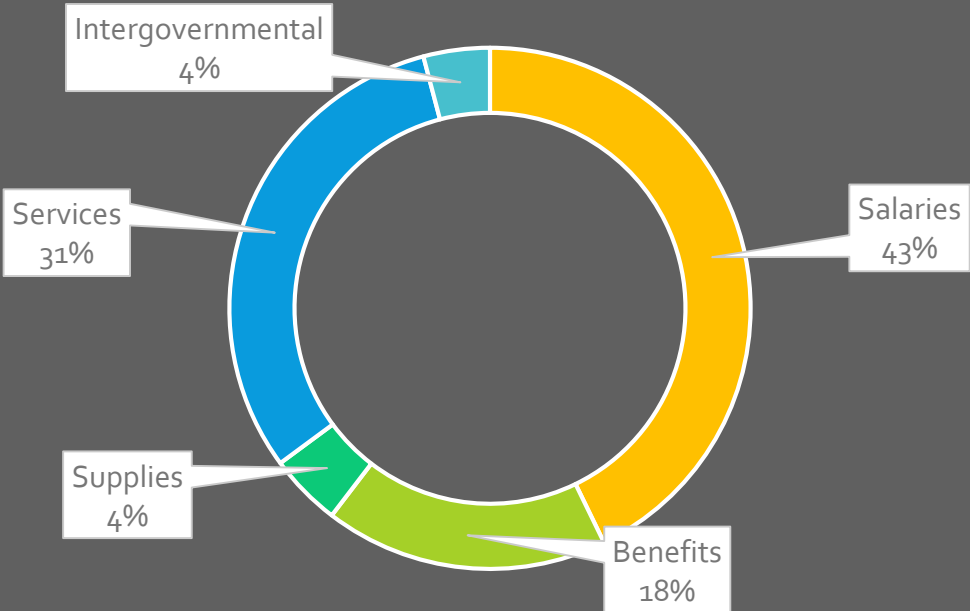
Water Service	\$ 3,410,014	\$ 3,453,551	\$ 43,537	Salary & Benefit increases
Sewer Collection	\$ 214,653	\$ 214,795	\$ 142	
Sewer Pressure Collection	\$ 354,201	\$ 357,217	\$ 3,016	Salary & Benefit increases
Sewer Pumping	\$ 278,541	\$ 283,920	\$ 5,379	Utility increases
Sewer Treatment	\$ 2,345,789	\$ 2,403,889	\$ 58,100	Salary & Benefit increases
Administration	\$ 2,417,464	\$ 2,438,563	\$ 21,099	Salary & Benefit increases
Transfers	\$ 447,794	\$ 447,794	\$ -	
Capital	\$ 1,650,000	\$ 1,650,000		
Excise	\$ 509,360	\$ 509,360		
Debt Service	\$ 5,604,034	\$ 5,604,034	\$ -	
Total Expenditures	\$ 17,231,850	\$ 17,363,123	\$ 131,273	

Cashflow	\$ (2,138,332)	\$ (2,359,536)	\$ (221,204)	
Est. Beg. Fund Balance	\$ 6,535,793	\$ 14,183,980	\$ 7,648,187	
Ending Fund Balance	\$ 4,397,461	\$ 11,824,444	\$ 7,426,983	

Salaries	\$ 2,136,125	\$ 2,173,271	\$ 37,146	
Benefits	\$ 951,024	\$ 1,006,055	\$ 55,031	
Supplies	\$ 930,138	\$ 930,189	\$ 51	
Services	\$ 4,562,387	\$ 4,592,661	\$ 30,274	
Intergovernmental	\$ 550,348	\$ 559,119	\$ 8,771	
Capital	\$ 2,050,000	\$ 2,050,000	\$ -	
Debt Service	\$ 5,604,034	\$ 5,604,034	\$ -	
Transfers	\$ 447,794	\$ 447,794	\$ -	
Total Expenditures	\$ 17,231,850	\$ 17,363,123	\$ 131,273	

WATER/SEWER BUDGET SUMMARY

2022 OPERATING BUDGET EXPENDITURES



SUMMARY OF NEW POSITIONS

2 Administrative
Support Assistant II

- 1 split between Administrative Service and Finance
- 1 Community Development

Engineering Tech
Engineering

2 GIS Coordinators

- 1 Information Technology
- 1 split between Water/Sewer and Stormwater

Asset Management
Coordinator
Engineering

Executive Assistant
Executive

Procurement Specialist
Finance

Senior Accountant
Finance

Financial Assistant
Finance

Human Resources
Analyst
Human Resources

.5 Court Clerk
Municipal Court

Temporary
Administrative Assistant
Water/Sewer

NEXT STEPS

- November 1st
 - 3rd Quarter Financial Review
- November 15th
 - 2022 Capital Budget Presentation
 - Public Hearings
 - Council Consideration for Adoption