

**City of Camas  
Mayor's 2022  
Recommended Budget**

# 2021-2022 Biennial Budget



Where are we in the budget cycle?

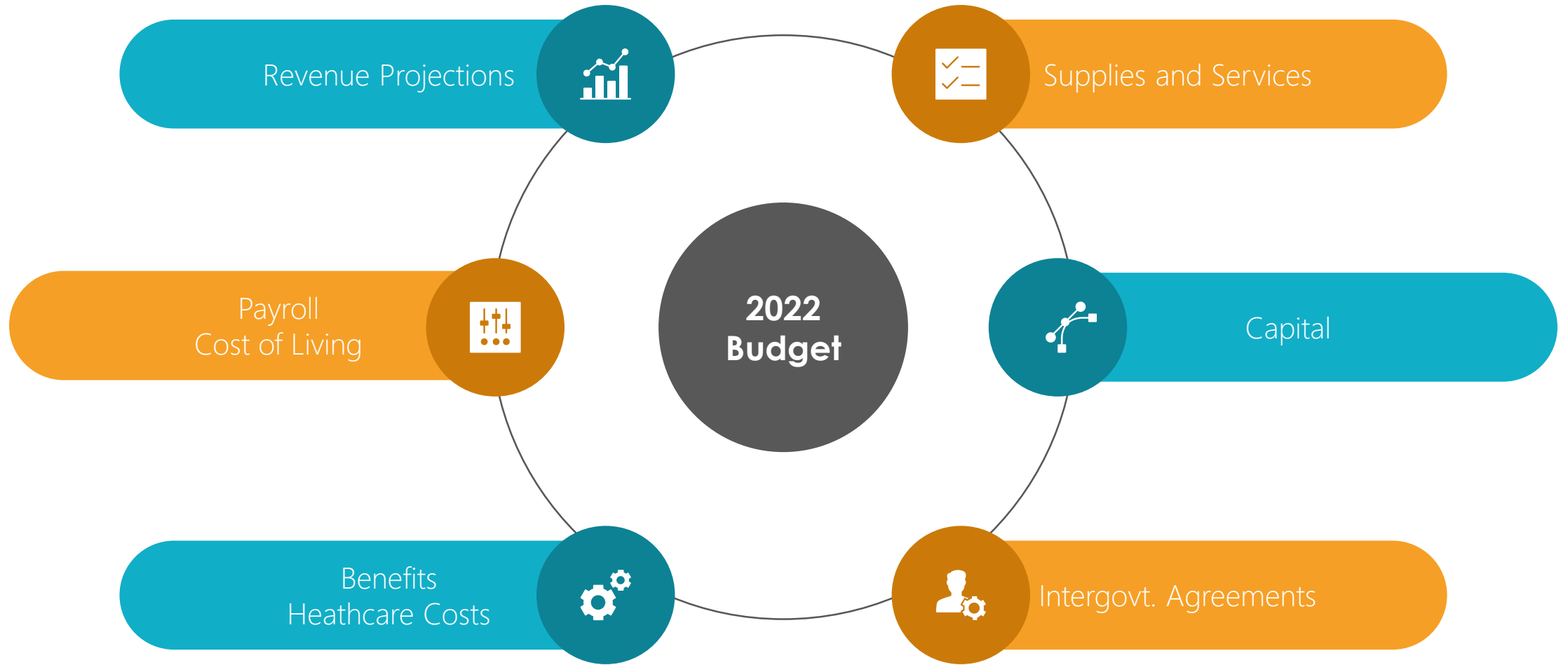
We are entering the second year of the 2021-2022  
Adopted Budget



Why are we updating the Council  
Adopted 2022 Budget?

To adjust to unforeseen changes

# Budget Components



# Budget Analysis



## MARKET ANALYSIS

Payroll costs are based on agreed upon cost of living analysis and this year is particularly challenging



## TECHNICAL ANALYSIS

Contract and Agreements are reviewed for commitments.



## FINANCIAL ANALYSIS

10-year forecasts performed over the summer provide insights for sustainability



## ECONOMIC ANALYSIS

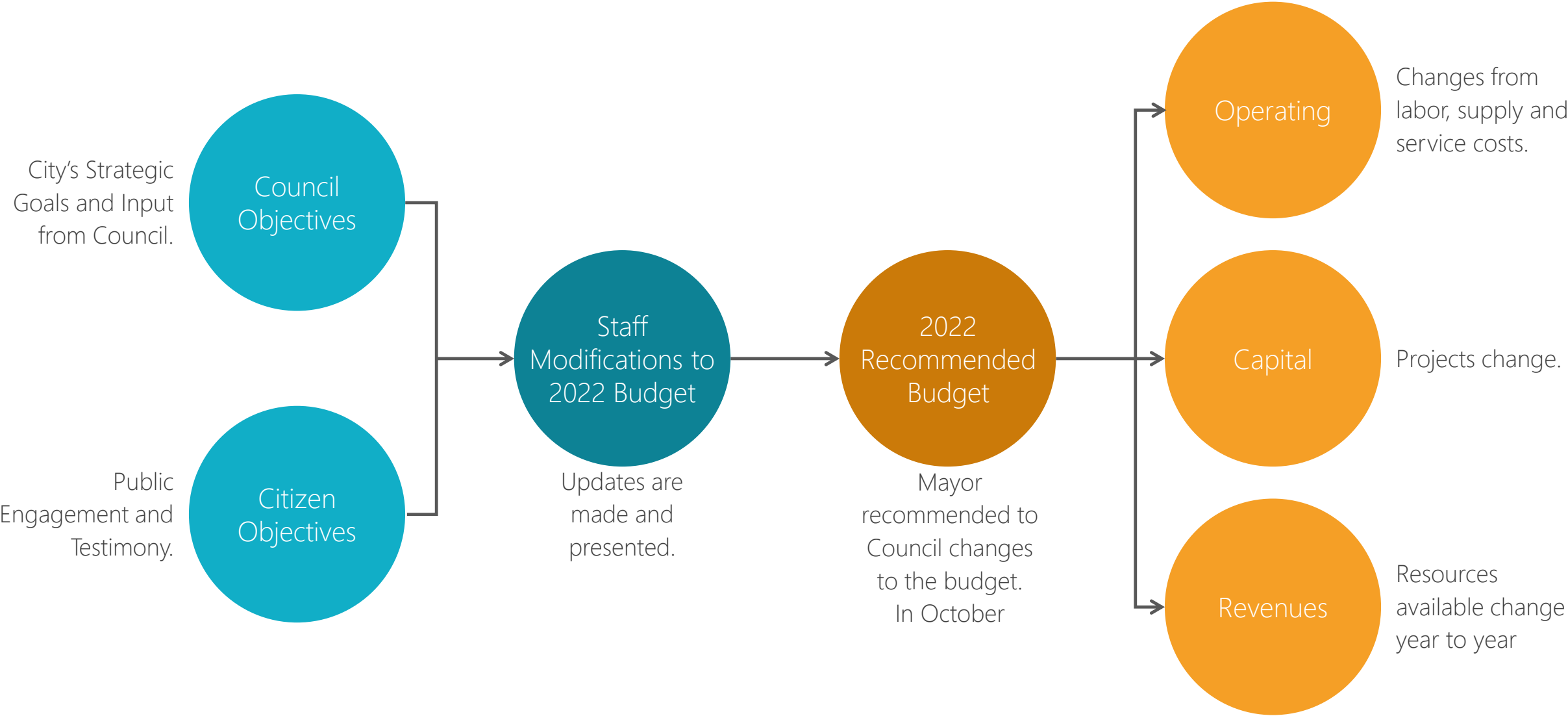
Review of the local economy is especially important given the changes from the pandemic



## ECOLOGICAL ANALYSIS

City considers changes to the physical environment such as Lacamas Lake and changes in weather patterns on our infrastructure

# Budget To Date

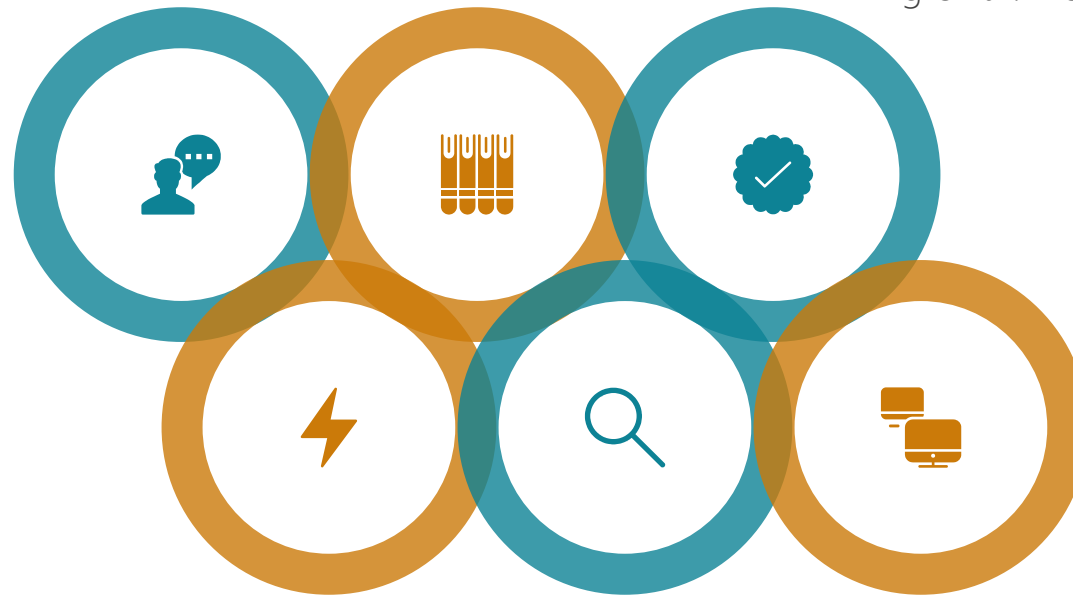


# Changes Made

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.

**EXHIBIT A**  
**City of Camas**  
**2022 Budget**

Fund	Projected Beginning Fund Balance	2022 Revenues	2022 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 12,044,236	\$ 29,185,397	\$ 30,633,796	\$ 10,595,837 *	\$ (1,448,399)
City Street	\$ 1,878,089	\$ 3,475,028	\$ 3,375,176	\$ 1,977,941	\$ 99,852
Tree Fund	\$ 15,508	\$ 225	\$ -	\$ 15,733	\$ 225
C/W Fire and EMS	\$ 3,750,883	\$ 12,582,632	\$ 14,587,634	\$ 1,745,881	\$ (2,005,002)
Lodging Tax	\$ 50,389	\$ 21,040	\$ 10,000	\$ 61,429	\$ 11,040
Cemetery	\$ 223,482	\$ 256,117	\$ 258,429	\$ 221,170	\$ (2,312)
Unlimited G.O. Bond Debt Service	\$ 10,838	\$ -	\$ -	\$ 10,838	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 4,198,725	\$ 4,198,725	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 10,810,084	\$ 6,078,781	\$ 5,810,248	\$ 11,078,617	\$ 268,533
Park Impact Fee Capital	\$ 5,796,724	\$ 1,311,505	\$ 1,831,750	\$ 5,276,479	\$ (520,245)
Transportation Impact Fee Capital	\$ 3,220,739	\$ 1,526,110	\$ 945,542	\$ 3,801,307	\$ 580,568
Fire Impact Fee	\$ 1,100,583	\$ 212,905	\$ 360,000	\$ 953,488	\$ (147,095)
NW 38th Ave Phase 3 Construction	\$ 708,295	\$ 513,000	\$ 813,000	\$ 408,295	\$ (300,000)
Facilities Capital	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
Legacy Lands Project	\$ 4,539,097	\$ -	\$ -	\$ 4,539,097	\$ -
Storm Water Utility	\$ 3,051,994	\$ 1,991,992	\$ 2,466,607	\$ 2,577,379	\$ (474,615)
City Solid Waste	\$ 3,677,915	\$ 3,270,202	\$ 3,648,096	\$ 3,300,021	\$ (377,894)
Water-Sewer	\$ 14,183,980	\$ 15,003,587	\$ 17,229,046	\$ 11,958,521	\$ (2,225,459)
Water-Sewer Capital Projects	\$ -	\$ 425,000	\$ 425,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 417,128	\$ -	\$ 417,128	\$ 0	\$ (417,128)
2019 Water Construction Projects	\$ 6,741,932	\$ 50,000	\$ 500,000	\$ 6,291,932	\$ (450,000)
Water-Sewer Capital Reserve	\$ 17,201,620	\$ 4,748,878	\$ -	\$ 21,950,498	\$ 4,748,878
Water-Sewer Bond Reserve	\$ 1,715,230	\$ 22,428	\$ -	\$ 1,737,658	\$ 22,428
Equipment Rental	\$ 2,879,277	\$ 1,812,960	\$ 2,530,442	\$ 2,161,795	\$ (717,482)
Firefighter's Pension	\$ 1,219,449	\$ 12,279	\$ 89,889	\$ 1,141,839	\$ (77,610)
Retiree Medical	\$ 41,473	\$ 130,135	\$ 138,799	\$ 32,809	\$ (8,664)
LEOFF 1 Disability Board	\$ 495,716	\$ 166,551	\$ 217,593	\$ 444,674	\$ (51,042)
<b>Total City Budget 2022</b>	<b>\$ 95,774,661</b>	<b>\$ 87,495,477</b>	<b>\$ 90,986,899</b>	<b>\$ 92,283,238</b>	<b>\$ (3,491,423)</b>

\$1.1 mil decrease was the adopted budget change in fund balance

\* Note: The General Fund has \$4 million of Building Permit revenues for operating costs of the Building Department

City of Camas  
 Summary of Budgeted Revenues, Expenditures and Reserves

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
Estimated Beginning Fund								
Balance 1/1/2021	\$ 12,044,236	\$ 5,918,351	\$ 10,838	\$ 26,175,522	\$ 46,989,799	\$ 2,879,277	\$ 1,756,638	\$ 95,774,661
<b>Revenues</b>								
Taxes	\$ 21,199,853	\$ 2,505,449	\$ -	\$ 3,164,344				\$ 26,869,646
Licenses and Permits	\$ 1,321,544	\$ 68,640						\$ 1,390,184
Intergovernmental	\$ 703,131	\$ 541,796		\$ 3,330,118				\$ 4,575,045
Charges for Services	\$ 5,376,923	\$ 5,715,841		\$ 2,950,384	\$ 24,564,159	\$ 1,792,942		\$ 40,400,249
Fines and Forfeitures	\$ 214,024	\$ 4,466						\$ 218,490
Miscellaneous Revenue	\$ 369,922	\$ 44,452		\$ 197,455	\$ 522,928	\$ 20,018	\$ 12,279	\$ 1,167,054
Non-Revenues	\$ -				\$ -			\$ -
Transfers	\$ -	\$ 7,454,398	\$ 4,198,725	\$ 500,000	\$ 425,000		\$ 296,686	\$ 12,874,809
<b>Total Revenue</b>	<b>\$ 29,185,397</b>	<b>\$ 16,335,042</b>	<b>\$ 4,198,725</b>	<b>\$ 10,142,301</b>	<b>\$ 25,512,087</b>	<b>\$ 1,812,960</b>	<b>\$ 308,965</b>	<b>\$ 87,495,477</b>
<b>Total Available Resources</b>								
	\$ 41,229,633	\$ 22,253,393	\$ 4,209,563	\$ 36,317,823	\$ 72,501,886	\$ 4,692,237	\$ 2,065,603	\$ 183,270,138
<b>Expenditures</b>								
Salaries and Benefits	\$ 15,393,414	\$ 12,908,619			\$ 4,421,510	\$ 615,431	\$ 359,773	\$ 33,698,747
Supplies and Services	\$ 6,074,379	\$ 3,358,067		\$ 49,574	\$ 9,271,066	\$ 630,254		\$ 19,383,340
Intergovernmental	\$ 1,167,063	\$ 214,385			\$ 764,472			\$ 2,145,920
Capital	\$ 738,864	\$ 1,520,584		\$ 5,360,118	\$ 4,117,128	\$ 1,284,757		\$ 13,021,451
Debt Service		\$ -	\$ 4,198,725		\$ 5,663,907			\$ 9,862,632
Transfers	\$ 7,260,076	\$ 229,584		\$ 4,850,848	\$ 447,794		\$ 86,508	\$ 12,874,810
<b>Total Expenditures</b>	<b>\$ 30,633,796</b>	<b>\$ 18,231,239</b>	<b>\$ 4,198,725</b>	<b>\$ 10,260,540</b>	<b>\$ 24,685,877</b>	<b>\$ 2,530,442</b>	<b>\$ 446,281</b>	<b>\$ 90,986,900</b>
Estimated Ending Fund								
Balance	\$ 10,595,837	\$ 4,022,154	\$ 10,838	\$ 26,057,283	\$ 47,816,009	\$ 2,161,795	\$ 1,619,322	\$ 92,283,238
<b>Total Expenditures and Reserve Balance</b>								
	\$ 41,229,633	\$ 22,253,393	\$ 4,209,563	\$ 36,317,823	\$ 72,501,886	\$ 4,692,237	\$ 2,065,603	\$ 183,270,138



# Next Steps

- October 18<sup>th</sup>
  - 2022 Operating Budget Presentation
  - 2022 Property Tax Presentation
  - 2022 Fee Schedule
- November 1<sup>st</sup>
  - 3<sup>rd</sup> Quarter Financial Review
  - 2022 Capital Budget Presentation
- November 15<sup>th</sup>
  - Public Hearings
  - Council Consideration for Adoption



**Thank You**