

2024 Mayor's Recommended Budget

2024 Adopted Budget
compared to the 2024
Mayor's Recommended
Budget



City of Camas Budget

2024 Adopted Budget vs 2024 Proposed

Projected Fund Balance	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
General Fund	\$9,321,610	\$11,044,228		\$1,722,618	15.60%	28% Fund Balance
City Street	\$1,970,397	\$1,985,844		\$15,447	0.78%	Lower Motor Fuel Excise Tax
ARPA Fund	\$0	\$0		\$0		ARPA proceeds spent
Tree Fund	\$15,784	\$15,784		\$0	0.00%	Status quo
CWFD	\$350,991	\$19,138		(\$331,853)	-1734.00%	Lower property taxes and higher labor costs
Lodging Tax	\$42,662	\$60,095		\$17,433	29.01%	Increase in rentals
Cemetery	\$201,987	\$119,590		(\$82,397)	-68.90%	Increase in fuel, indirects, and seasonal costs
Limited GO Debt Service	\$0	\$0		\$0		Debt service fund is required by bond covenants and is a pass thru fund
Real Estate Excise Tax Capital	\$10,847,375	\$6,590,293		(\$4,257,082)	-64.60%	Real estate growth rate slowed with higher interest rates and scheduled projects
Park Impact Fee Capital	\$6,199,292	\$3,240,934		(\$2,958,358)	-91.28%	Real estate growth rate slowed with higher interest rates and use of park impact fee credits
Transportation Impact Fee Capital	\$3,794,273	\$2,763,324		(\$1,030,949)	-37.31%	Real estate growth rate slowed with higher interest rates and use of transportation impact fee credits
Fire Impact Fee Capital	\$758,943	\$704,002		(\$54,941)	-7.80%	Increase in costs for fire engine
NW 38th Ave Phase 3 Construction	\$0	\$5,089,344		\$5,089,344	100.00%	2023 LTGO Bond proceeds to be redirected with 38th Ave Phase fully funded with grants
Facilities Capital	\$1,502,473	\$5,808,120		\$4,305,647	74.13%	2023 LTGO Bond proceeds with remaining 2021 LTGO Bond proceeds
Legacy Lands Projects	\$5,786,839	\$4,357,025		(\$1,429,814)	-32.82%	Conservation Futures reimbursements, remaining bond proceeds pending Legacy Lands planning













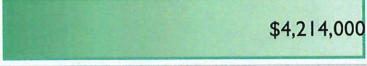


City of Camas Budget

2024 Adopted Budget vs 2024 Proposed

Projected Fund Balance	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
Stormwater Utility	\$790,207	\$1,792,759		\$1,002,552	55.92%	Capital project deferred for rate stabilization
City Solid Waste	\$4,809,167	\$3,507,835		(\$1,301,332)	-37.10%	No rate increase assumed but higher costs
Water-Sewer	\$5,086,148	\$19,396,563		\$14,310,415	73.78%	Timber revenue and transfer from SDC fund
Water-Sewer Capital	\$0	\$0		\$0		Budget neutral fund
2019 Water Construction Project	\$6,236,979	\$265,881		(\$5,971,098)	-2245.78%	Final spenddown on 2019
W-S Capital Reserve	\$12,087,604	\$10,599,592		(\$1,488,012)	-14.04%	SDC transfers for capital projects
W-S Bond Reserve	\$1,735,437	\$1,814,608		\$79,171	4.36%	Higher interest rates
Equipment Rental	\$1,944,698	\$1,396,414		(\$548,284)	-39.26%	Delayed delivery of vehicles anticipated to arrive in 2024
Firefighters' Pension	\$971,240	\$959,228		(\$12,012)	-1.25%	Higher interest rates and medical costs
Retiree Medical	\$12,362	\$17,481		\$5,119	29.28%	Higher interest rates and medical costs
LEOFF I Disability Board	\$374,382	\$414,046		\$39,664	9.58%	Higher interest rates and medical costs
	\$74,840,850	\$81,962,128		\$7,121,278	8.69%	

City of Camas Revenue Budget

2024 Adopted Budget vs 2024 Proposed

Revenues	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
General Fund	\$36,977,566	\$35,948,433		(\$1,029,133)	-2.86%	Lower taxes and construction-related revenues
City Street	\$5,117,994	\$5,071,107		(\$46,887)	-0.92%	Lower Motor Fuel Excise Tax
ARPA Fund	\$38,236	\$36,808		(\$1,428)	-3.88%	Interest tied to fund balance drawdown
Tree Fund	\$104	\$104		\$0	0.00%	Status quo
CWFD	\$18,418,915	\$17,371,084		(\$1,047,831)	-6.03%	Lower property taxes and contributions
Lodging Tax	\$24,371	\$36,058		\$11,687	32.41%	Increase in rentals
Cemetery	\$287,272	\$287,272		\$0	0.00%	Status quo
Limited GO Debt Service	\$3,167,295	\$4,288,295		\$1,121,000	26.14%	2023 LTGO Bond-increased transfers from REET, PIF and TIF
Real Estate Excise Tax Capital	\$4,375,387	\$2,307,666		(\$2,067,721)	-89.60%	Slower residential sales with higher mortgage rates
Park Impact Fee Capital	\$3,131,693	\$441,546		(\$2,690,147)	-609.26%	Slower multi-family development growth and broad use of park impact fees credits used in Green Mountain area
Transportation Impact Fee Capital	\$1,787,508	\$1,160,054		(\$627,454)	-54.09%	Slower multi-family development and residential growth
Fire Impact Fee Capital	\$374,415	\$276,715		(\$97,700)	-35.31%	Slower multi-family development and residential growth
NW 38th Ave Phase 3 Construction	\$0	\$4,214,000		\$4,214,000	100.00%	Project delayed to 2024 to receive grant proceeds
Facilities Capital	\$600,000	\$2,614,333		\$2,014,333	77.05%	Library grants and transfers from REET and General Fund
Legacy Lands Projects	\$10,861	\$10,861		\$0	0.00%	Status quo interest earnings

City of Camas Revenue Budget

2024 Adopted Budget vs 2024 Proposed

Revenues	Adopted Budget	Proposed Budget	Variance \$	Variance %	Explanation
Stormwater Utility	\$2,513,247	\$2,513,247	\$0	0.00%	No rate increase assumed
City Solid Waste	\$3,529,954	\$3,529,954	\$0	0.00%	No rate increase assumed
Water-Sewer	\$16,680,809	\$24,671,564	\$7,990,755	32.39%	SDC transfer for R&R projects
Water-Sewer Capital	\$8,500,000	\$5,800,000	(\$2,700,000)	-46.55%	Deferred capital projects for rate structure stabilization
2019 Water Construction Project	\$0	\$1,290,740	\$1,290,740	100.00%	Transfer from SDC to complete reservoir project
W-S Capital Reserve	\$2,820,569	\$2,820,569	\$0	0.00%	Status quo revenue
W-S Bond Reserve	\$5,453	\$40,000	\$34,547	86.37%	Interest rate increases
Equipment Rental	\$2,460,623	\$2,624,128	\$163,505	6.23%	Transfer from Facilities Fund for mezzanine project
Firefighters' Pension	\$8,970	\$11,270	\$2,300	20.41%	Higher interest rates
Retiree Medical	\$160,899	\$161,323	\$424	0.26%	Higher interest rates
LEOFF I Disability Board	\$180,264	\$181,681	\$1,417	0.78%	Higher interest rates
	\$111,172,405	\$117,708,812	\$6,536,407	5.55%	


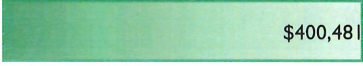


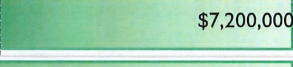
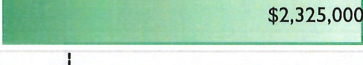

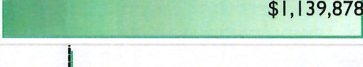



City of Camas Expenditure Budget

2024 Adopted Budget vs 2024 Proposed

Expenditures	Adopted Budget	Proposed Budget	Variance \$	Variance %	Explanation
General Fund	\$38,288,377	\$39,698,516	\$1,410,139	3.55%	Labor contracts, increased inflation and hold on hiring
City Street	\$4,529,734	\$4,362,837	(\$166,897)	-3.83%	Labor contracts, increased inflation and hold on hiring
ARPA Fund	\$3,192,329	\$3,751,018	\$558,689	14.89%	Interest earnings allocation
Tree Fund	\$0	\$0	\$0		Status quo
CWFD	\$19,211,788	\$18,483,949	(\$727,839)	-3.94%	Hold on hiring
Lodging Tax	\$30,000	\$40,000	\$10,000	25.00%	Hometown Holidays support pending Committee approval
Cemetery	\$296,276	\$319,057	\$22,781	7.14%	Increase in fuel, indirects, and seasonal costs
Limited GO Debt Service	\$3,167,295	\$4,288,295	\$1,121,000	26.14%	2023 LTGO Bond
Real Estate Excise Tax Capital	\$6,970,818	\$11,109,251	\$4,138,433	37.25%	Crown Park construction funded with grants and 2023 LTGO grants
Park Impact Fee Capital	\$844,056	\$1,389,786	\$545,730	39.27%	East Lake Trail and increase debt service for 2023 LTGO bond
Transportation Impact Fee Capital	\$1,355,146	\$1,657,816	\$302,670	18.26%	Increase in debt service for 2023 LTGO bond
Fire Impact Fee Capital	\$870,927	\$0	(\$870,927)		Fire engine prepaid in 2023 for discount in cost
NW 38th Ave Phase 3 Construction	\$0	\$4,214,000	\$4,214,000	100.00%	Project delayed in 2024 for grant funding
Facilities Capital	\$4,100,000	\$4,255,000	\$155,000	3.64%	Transfer to ERR for proportionate share of the mezzanine project
Legacy Lands Projects	\$0	\$650,000	\$650,000	100.00%	Legacy Lands plan and building maintenance

City of Camas Expenditure Budget

2024 Adopted Budget vs 2024 Proposed

Expenditures	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
Stormwater Utility	\$4,211,223	\$2,560,269		(\$1,650,954)	-64.48%	Deferred large capital project to stabilize rates
City Solid Waste	\$3,134,754	\$3,535,235		\$400,481	11.33%	Increased recycling, fuel, and disposal rates
Water-Sewer	\$22,405,952	\$25,301,178		\$2,895,226	11.44%	Increased costs for fuel, chemicals and supplies and \$2 million for capital projects
Water-Sewer Capital	\$8,500,000	\$5,800,000		(\$2,700,000)	-46.55%	Deferred capital projects for rate structure stability
2019 Water Construction Project	\$0	\$7,200,000		\$7,200,000	100.00%	Lower Prune Hill Booster Station
W-S Capital Reserve	\$8,500,000	\$10,825,000		\$2,325,000	21.48%	Using growth revenue for growth projects
W-S Bond Reserve	\$0	\$0		\$0		
Equipment Rental	\$2,018,210	\$3,158,088		\$1,139,878	36.09%	Delayed orders in 2022 and 2023 for delivering in 2024
Firefighters' Pension	\$94,783	\$107,451		\$12,668	11.79%	Increase in medical costs
Retiree Medical	\$161,411	\$161,411		\$0	0.00%	Status quo
LEOFF I Disability Board	\$230,648	\$230,648		\$0	0.00%	Status quo
	\$132,113,727	\$153,098,805		\$20,985,078	13.71%	




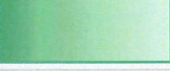
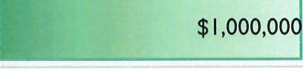

General Fund Revenue Budget

2024 Adopted Budget vs 2024 Proposed

Revenues	Adopted Budget	Proposed Budget	Variance \$	Variance %	Explanation
Taxes	\$24,397,070	\$22,960,282	(\$1,436,788)	-6.26%	Lower new construction and sales tax
Licenses and Permits	\$1,627,651	\$1,627,651	\$0	0.00%	Commercial development to continue
Intergovernmental	\$759,532	\$769,951	\$10,419	1.35%	State shared revenue remains status quo
Charges for Services	\$6,663,909	\$6,323,239	(\$340,670)	-5.39%	Slower residential permitting and planning
Fines/Forfeitures	\$143,245	\$174,066	\$30,821	17.71%	CPI and population increases
Miscellaneous Revenue	\$366,312	\$504,708	\$138,396	27.42%	Increase in interest rates
Support to other funds	\$3,019,847	\$3,578,536	\$558,689	15.61%	ARPA projects
	\$36,977,566	\$35,938,433	(\$1,039,133)	-2.89%	

General Fund Expenditure Budget by Category

2024 Adopted Budget vs 2024 Proposed

Categories	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
Salaries	\$14,034,402	\$13,731,470		(\$302,932)	-2.21%	Hold on hiring new positions and Labor contract increases
Benefits	\$5,457,129	\$5,326,618		(\$130,511)	-2.45%	Hold on hiring new positions
Supplies	\$585,670	\$636,519		\$50,849	7.99%	CPI increases and increases for Facility projects
Services	\$6,185,684	\$6,759,750		\$574,066	8.49%	ERP contracted costs, Comp Plan, Parks Comp Plan (carry forward)
Intergovernmental	\$980,505	\$955,672		(\$24,833)	-2.60%	Lower cost trends as compared to original projection
Capital	\$933,466	\$1,933,466		\$1,000,000	51.72%	IT carry forward
Support to other funds	\$10,111,521	\$9,986,590		(\$124,931)	-1.25%	Hold on hiring new positions
	\$38,288,377	\$39,330,085		\$1,041,708	2.65%	

General Fund Expenditure Budget by Department

2024 Adopted Budget vs 2024 Proposed

Department	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
Legislative	\$293,561	\$290,719		(\$2,842)	-0.98%	New staff adjustment
Municipal Court	\$556,681	\$591,893		\$35,212	5.95%	Labor agreement increase, increase in contracts to CPI
Executive	\$844,781	\$840,270		(\$4,511)	-0.54%	New staff adjustment and WCIA insurance costs
Finance	\$2,402,792	\$2,566,557		\$163,765	6.38%	ERP costs for OT and ERP contracted costs
Legal	\$249,203	\$274,203		\$25,000	9.12%	Contract cost increase
Human Resources	\$635,181	\$640,363		\$5,182	0.81%	WCIA insurance costs
Administrative Services	\$640,409	\$456,226		(\$184,183)	-40.37%	Hold on hiring new positions
Law Enforcement	\$7,860,503	\$7,684,645		(\$175,858)	-2.29%	Hold on hiring new positions
Detention & Corrections	\$369,740	\$354,594		(\$15,146)	-4.27%	Labor contract increases and ail cost trends
Information Technology	\$1,754,604	\$2,754,125		\$999,521	36.29%	Carry forward unspent capital costs in 2023
Engineering	\$2,343,606	\$2,302,765		(\$40,841)	-1.77%	Hold on hiring new positions
Community Development	\$647,649	\$438,642		(\$209,007)	-47.65%	Reallocate staffing within program
Planning	\$1,484,205	\$1,834,274		\$350,069	19.08%	Reallocate staffing within program and Comp Plan carry forward
Animal Control	\$105,115	\$120,283		\$15,168	12.61%	Contract adjustment
Parks and Recreation	\$1,322,406	\$1,413,750		\$91,344	6.46%	Hold on hiring new positions and Parks Comp Plan

Department	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
Parks Maintenance	\$1,908,307	\$1,893,291		(\$15,016)	-0.79%	Hold on hiring new positions and increase in supply costs
Building	\$1,359,037	\$1,387,673		\$28,636	2.06%	Labor contract costs
Central Services	\$480,492	\$560,871		\$80,379	14.33%	Labor contract costs and maintenance issues reserve
Library	\$2,918,581	\$2,938,354		\$19,773	0.67%	Reclasses and restructure and lower WCIA insurance costs
Support to other funds	\$10,111,521	\$9,986,590		(\$124,931)	-1.25%	Hold on hiring new positions
	\$38,288,374	\$39,330,088		\$1,041,714	2.65%	

City of Camas Budget

2024 Adopted Budget vs 2024 Proposed - Staffing Changes







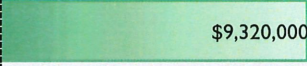


Department	Adopted Budget	Proposed Budget	Variance \$	Variance %	Explanation
Legislative	\$274,411	\$272,245	(\$2,166)	-0.80%	New staff at lower pay step than predecessor
Municipal Court	\$250,909	\$267,593	\$16,684	6.23%	CPEA wage adjustment
Executive	\$723,892	\$713,363	(\$10,529)	-1.48%	New staff at lower pay step than predecessor/estimate
Finance	\$1,918,945	\$1,962,538	\$43,593	2.22%	ERP costs for OT, CPEA wage adjustment
Administrative Services	\$2,002,506	\$1,944,670	(\$57,836)	-2.97%	3 FTE removed (2 Admin, 1 IT)
Law Enforcement	\$6,519,859	\$6,409,048	(\$110,811)	-1.73%	4 FTE removed, CPEA wage adjustment
Engineering	\$2,159,670	\$2,118,830	(\$40,840)	-1.93%	1 FTE removed
Community Development	\$2,044,830	\$2,115,377	\$70,547	3.33%	CPEA wage adjustment
Parks and Recreation	\$1,699,170	\$1,501,748	(\$197,422)	-13.15%	2 FTE removed, CPEA wage adjustment
Central Services	\$255,082	\$275,769	\$20,687	7.50%	Labor contract costs and maintenance issues reserve
Library	\$1,446,907	\$1,476,908	\$30,001	2.03%	OPEIU wage adjustment
Streets	\$1,137,438	\$941,594	(\$195,844)	-20.80%	3 FTE removed, 1 ER&R FTE reallocated 40% to Streets
CWFD	\$14,633,937	\$14,219,089	(\$414,848)	-2.92%	8 FTE removed, 2 overhires still on staff, OT inc, IAFF wage adjustment, 1 grant funded position added
Cemetery	\$140,272	\$140,272	\$0	0.00%	AFSCME wage adjustment, 1 ER&R FTE reallocated 5% to Cemetery
Storm Water	\$1,193,226	\$1,246,735	\$53,509	4.29%	AFSCME wage adjustment, 1 ER&R FTE reallocated 30% to Storm

Department	Adopted Budget	Proposed Budget	Variance \$	Variance %	Explanation
Solid Waste	\$699,607	\$699,607	\$0	0.00%	AFSCME wage adjustment
Water/Sewer	\$4,693,484	\$4,606,749	(\$86,735)	-1.88%	Removed 1 position that was a reclass, not net new (removed reclassified employee's previous position)
Equipment Rental	\$719,453	\$719,464	\$11	0.00%	95% of 1 FTE reallocated to other Public Works funds/Depts
	\$42,513,598	\$41,631,599	(\$881,999)	-2.12%	

Department	Adopted Budget	Proposed Budget	Variance \$	Variance %	Explanation
Admin Services	\$89,482	\$0	(\$89,482)		Records Specialist
Admin Services (HR)	\$89,482	\$0	(\$89,482)		Volunteer Coordinator
Admin Services (IT)	\$92,693	\$0	(\$92,693)		IT Support Specialist
Police	\$238,371	\$0	(\$238,371)		2 Police Officers
Police	\$362,502	\$0	(\$362,502)		2 Police Sergeants
Community Development	\$162,726	\$0	(\$162,726)		Engineering Manager
Parks	\$123,318	\$0	(\$123,318)		Project Manager
Parks	\$89,482	\$0	(\$89,482)		Recreation Specialist
Library	\$40,755	\$0	(\$40,755)		Part-Time Associate
Streets	\$250,854	\$0	(\$250,854)		3 Maintenance Workers
CWFD	\$836,046	\$0	(\$836,046)		8 Firefighter/Paramedics
	\$2,375,711	\$0	(\$2,375,711)	0.00%	

Capital Budget by Project Area

2024 Adopted Budget vs 2024 Proposed

Dept/Fund	Adopted Budget	Proposed Budget		Variance \$	Variance %	Explanation
General Gov't.	\$91,020	\$636,020		\$545,000	85.69%	\$545k of 2023 IT projects pushed to 2024
Facilities	\$1,230,000	\$2,863,883		\$1,633,883	57.05%	Added Library Exterior - \$730k; Increase Library HVAC by \$950k; \$580k of 2023 Library projects pushed to 2024
Streets Capital	\$1,627,430	\$2,002,430		\$375,000	18.73%	Adding Horizontal Curves Study - \$260k; Replacing Damaged Traffic Signal Controller - \$115k
CWFD	\$1,741,854	\$905,994		(\$835,860)	-92.26%	Pushed 1 fire engine to 2025
Parks Capital	\$3,550,000	\$7,520,000		\$3,970,000	52.79%	Removed Fallen Leaf Picnic Shelter - \$500k; Increase Crown Park by \$2M; \$1M of 2023 projects pushed to 2024
Stormwater Utility	\$2,000,000	\$325,000		(\$1,675,000)	-515.38%	Removed Columbia Summit Retrofit - \$2M
PW/Water	\$6,350,000	\$15,670,000		\$9,320,000	59.48%	Removed Boulder Intake - \$350k, Gregg Kes - \$200k, and Hathaway WL - \$300k; Added Lower PH - \$7.3M, and FH Booster - \$3.2M
PW/Sewer	\$9,300,000	\$7,450,000		(\$1,850,000)	-24.83%	Removed Pump Station Telemetry Upgrades - \$1.5M and Crown View Pump Station - \$1.1M
Equipment Rental	\$92,000	\$795,000		\$703,000	88.43%	\$775k of 2023 equipment pushed to 2024 (ordering heavily delayed by supply chain)
	\$25,982,304	\$38,168,327		\$12,186,023	31.93%	

Fall Omnibus Schedule Change

- October 16th City Council Meeting
 - Fall Omnibus Presentation
- November 6th City Council Meeting
 - Open Public Hearing for the Fall Omnibus
- November 20th City Council Meeting
 - Close Public Hearing and consider the Fall Omnibus Budget Ordinance

