

CAMAS

POLICE



**MAYOR'S
2025 - 2026
RECOMMENDED
BUDGET**



CITY OF CAMAS
OCTOBER 7, 2024

BUDGET TIMELINE



10/07/2024
Workshop

Mayor's 2025 -2026
Recommended Budget



10/21/2024
Workshop

Revenue and Funding Options
Presentation



11/04/2024
Workshop

Capital Budget Presentation



11/18/2024
Regular Meeting

Public Hearing: Property Taxes
Public Hearing: Revenue Options
Fee Schedule Resolution



12/02/2024
Regular Meeting

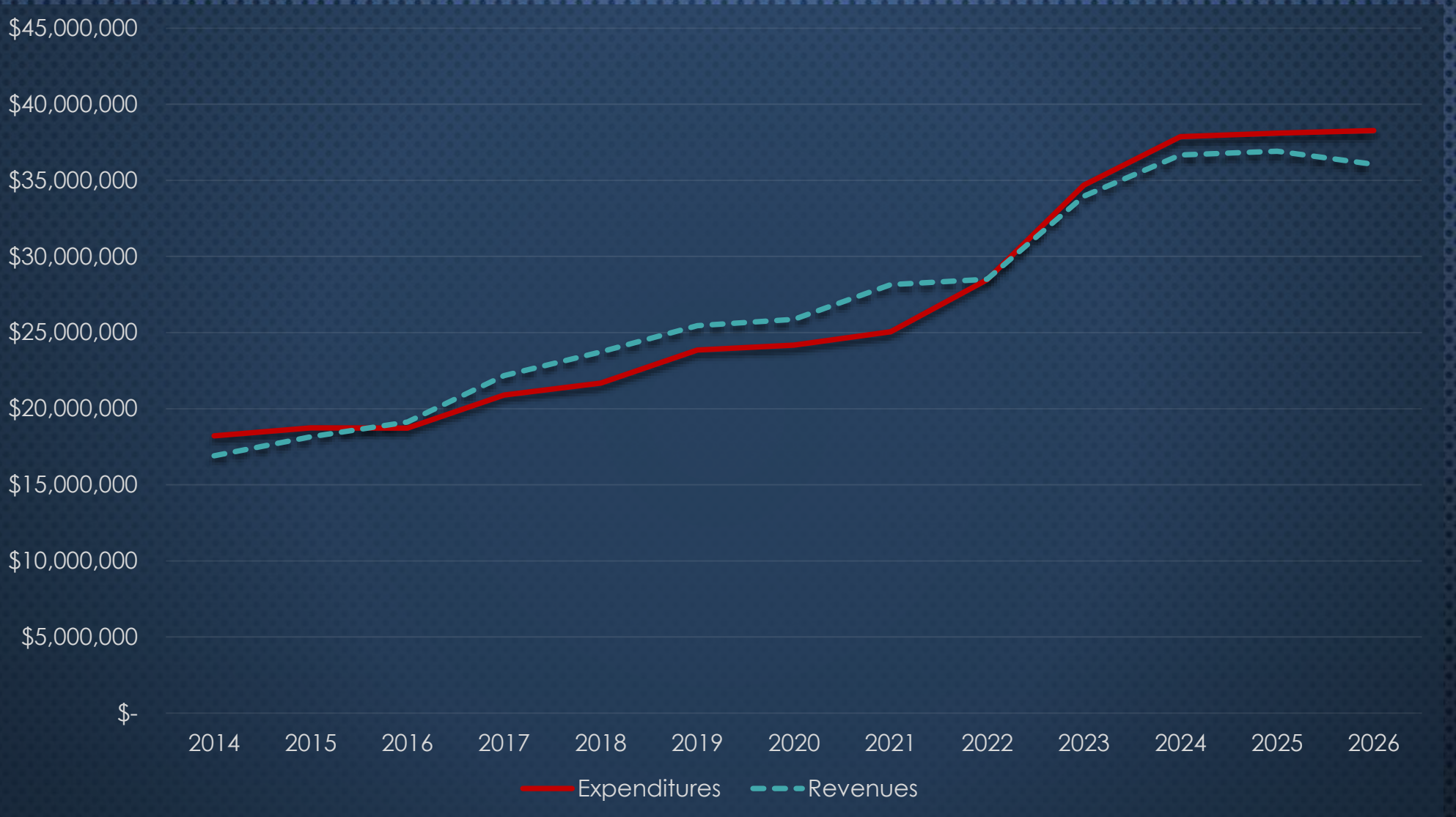
Mayor's 2025 – 2026
Final Proposed Budget

2024 GOVERNMENTAL FUND ESTIMATES

	2023 Actuals (Millions)	2023 Change Over 2022	2024 Estimate (Millions)	2024 Change Over 2023
Salaries & Benefits	31.11	10.3%	31.82	2.3%
Supplies & Services	10.18	7.8%	12.97	27.4%
Intergovernmental	1.07	-0.9%	1.27	18.7%
Debt Service	3.91	16.4%	4.39	12.3%

- Inflation of 3% or more for expenses, while the City's largest source of revenue increased by only 1%
- Continued slowing of commercial construction adversely affected the growth of property taxes
- Large adjustments to negotiated contracts that were beyond cost-of-living increases have accelerated the funding gap over recent years

STRUCTURAL DEFICIT



PROJECTED FUND BALANCE, REVENUES, AND APPROPRIATIONS

Fund	Projected Beginning Fund Balance	2023-2024 Revenues	2023-2024 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 12,978,708	\$ 74,108,611	\$ 78,416,291	\$ 8,671,028	\$ (4,307,680)
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	\$ 35,898,660	\$ 35,127,407	\$ 1,965,602	\$ 771,253
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	\$ 383,757	\$ 22,448,954	\$ 501,954
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	\$ 62,222,661	\$ 26,927,615	\$ 344,648
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	\$ 344,131	\$ 361,707	\$ (6,120)	\$ (17,576)
LEOFF 1 Disability Board	\$ 335,189	\$ 382,051	\$ 592,583	\$ 124,657	\$ (210,532)
Total City Budget 2025-2026	\$ 128,220,172	\$ 284,355,246	\$ 313,647,898	\$ 98,927,520	\$ (29,292,653)

SUMMARY OF RECOMMENDED 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 1/1/2025	\$ 12,978,708	\$ 4,157,803	\$ -	\$ 45,187,230	\$ 61,661,342	\$ 2,906,244	\$ 1,328,845	\$ 128,220,172
Revenues								
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	\$ 20,946,121	\$ 8,578,630	\$ 8,139,830	\$ 31,181,198	\$ 1,490,000	\$ 710,373	\$ 71,066,152
Total Revenue	\$ 74,108,611	\$ 47,668,787	\$ 8,578,630	\$ 33,507,591	\$ 113,139,347	\$ 6,564,933	\$ 763,664	\$ 284,331,563
Total Available Resources	\$ 87,087,319	\$ 51,826,590	\$ 8,578,630	\$ 78,694,821	\$ 174,800,689	\$ 9,471,177	\$ 2,092,509	\$ 412,551,735
Expenditures								
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		\$ 27,044,778	\$ 60,834,219	\$ 5,024,188		\$ 99,244,786
Debt Service			\$ 8,578,630		\$ 8,754,968			\$ 17,333,598
Transfers	\$ 19,973,541	\$ 714,356		\$ 18,118,414	\$ 32,050,414	\$ 18,821	\$ 190,605	\$ 71,066,151
Total Expenditures	\$ 78,416,291	\$ 47,316,865	\$ 8,578,630	\$ 45,760,966	\$ 138,270,980	\$ 7,969,375	\$ 1,148,691	\$ 327,461,798
Estimated Ending Fund Balance	\$ 8,671,028	\$ 4,509,725	\$ -	\$ 32,933,855	\$ 36,529,709	\$ 1,501,802	\$ 943,818	\$ 85,089,937
Total Expenditures and Reserve Balance	\$ 87,087,319	\$ 51,826,590	\$ 8,578,630	\$ 78,694,821	\$ 174,800,689	\$ 9,471,177	\$ 2,092,509	\$ 412,551,735



MAYOR'S BUDGET PRIORITIES

STEWARDSHIP THROUGH ACTIVE AND PRUDENT MANAGEMENT

- UPHOLD STRONG CREDIT RATING
- REBUILD LONG-TERM STABILITY
- IMPROVE REVENUE DIVERSITY
- ADDRESS ENVIRONMENTAL NEEDS

KEY BUDGET POINTS

- STRATEGIC ADDITION OF 3 UNIFORMED OFFICERS (FTE) TO BEGIN CATCHING UP TO THE NEEDS OF THE GROWING COMMUNITY
- USE OF OPIOID SETTLEMENT FUNDS TO PROVIDE FIRST RESPONDERS WITH PROTECTIVE EQUIPMENT AND TOOLS FOR COMBATING OPIOIDS
- INCREASED FUNDING FOR PAVEMENT PRESERVATION
- OPERATING EXPENSES HELD AT THE LOWEST POSSIBLE INCREASE TO KEEP PACE WITH INFLATION



BUDGET MESSAGE FROM MAYOR HOGAN

Q&A TO FOLLOW

