



2021-2022 MAYOR'S RECOMMENDED OPERATING BUDGET

City of Camas October 19, 2020

City of Camas
Strategic Plan
 2018-2020



OUR MISSION

The City of Camas commits to preserving its heritage, sustaining and enhancing a high quality of life for all its citizens and developing the community to meet the challenges of the future.

OUR VISION

HOME TOWN FEEL

Camas is...
 Great Schools
 Great Place to Raise A Family
 Jobs That Support Our Community
 SAFE
 Integrated with Outdoors

OUR DECISION PRINCIPLES

Are we...
 • Providing services in line with community needs & priorities?
 • Maintaining or building financial sustainability for our City?
 • Preserving our integration with the outdoors?
 • Creating an inclusive community that feels like a home town?

OUR INTERNAL VALUES

- Service Oriented
- Vision Driven
- Partnering and Collaboration
- Accountability
- Continuous Improvement

CITY OF CAMAS 2018-2020 STRATEGIC PRIORITIES

1. Meet **COMMUNITY NEEDS** with optimal use of community resources
2. Build **FINANCIAL SUSTAINABILITY** for our City
3. Ensure **CORE INFRASTRUCTURE** to meet community needs
4. Proactively **MANAGE GROWTH** in line with our vision & decision principles

2018-2020 KEY OBJECTIVES

- All community needs & chosen priorities funded at defined service levels by 2020
- Improve efficiency: Six (6) process improvements completed annually
- Balanced Budget (with reserve funded AND community needs and high priority wants funded)
- Improve Bond Rating from AA to AAA
- Infrastructure capacity
- Corrective Maintenance/ Preventive Maintenance %
- "Jobs" Ready Land/Residential "Ready" Land
- Green Space per capita
- Infrastructure capacity

2018-2020 KEY INITIATIVES

<ol style="list-style-type: none"> 1. Define and prioritize service levels, including performance measures 2. Implement Lean city-wide 3. Develop technology roadmap 4. Evaluate service delivery models 5. Develop community engagement and communications strategy 	<ol style="list-style-type: none"> 1. Update all Financial Policies to GFOA best practices 2. Open and transparent program-based budget 3. Update Utility Rates, Impact Fees, SDC's 4. Revenue Strategy (overall size and diversification) 5. Develop Long-Term Financial Plan, Including Capital Programs 	<ol style="list-style-type: none"> 1. Complete Condition assessment on all core infrastructure and facilities 2. SR500 corridor strategy with a Lake-Everett Intersection plan 3. Infrastructure and facilities capacity plan 4. Asset Management System specified 5. Water & Sewer Level of Service Analysis 	<ol style="list-style-type: none"> 1. Protect Backdrop of Lacamas Lake on North Shore 2. Prioritize, fund & implement an updated Parks Recreation Open Space (PROS) plan 3. Complete Grass Valley subarea plan 4. Transportation Capital Facilities Plan and level of service analysis
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Enhance tools and processes to improve communications: within departments, across departments, and with Council.

MAYOR'S INITIATIVES

Land

- Legacy Lands
- Facilities
- Climate Change

People

- Programs for young people in the City
- Services for the older adults

Honesty

- Communication
- Equity

MAYOR'S INITIATIVES FOCUS ON STRATEGIC PLAN

Land

- Protect backdrop of Lacamas Lake on North Shore
- Infrastructure and facilities capacity plan
- Asset Management System
- Complete North Shore subarea plan

People

- Prioritize, fund and implement an updated Parks Recreation Open Space plan
- Complete condition assessment on all core infrastructure and facilities

Honesty

- Develop community engagement and communications strategy
- Update all financial policies to GFOA best practices

WASHINGTON'S PHASED APPROACH

Modifying Physical Distancing Measures as we Reopen the State

INDIVIDUALS AND BUSINESSES SHOULD FOLLOW ALL REQUIREMENTS LISTED ABOVE DURING ALL PHASES

	1 Phase 1	2 Phase 2	3 Phase 3	4 Phase 4
High-Risk Populations*	Continue to Stay Home, Stay Healthy	Continue to Stay Home, Stay Healthy	Continue to Stay Home, Stay Healthy	Resume public interactions, with physical distancing
Recreation	Some outdoor recreation (hunting, fishing, golf, boating, hiking)	Outdoor recreation involving 5 or fewer people outside your household (camping, beaches, etc.)	<ul style="list-style-type: none"> Outdoor group rec. sports activities (50 or fewer people) Recreational facilities at <50% capacity (gyms, public pools, etc.) Professional sports without audience participation (horseracing, baseball, etc.) 	Resume all recreational activity
Gatherings (social, spiritual)	<ul style="list-style-type: none"> None Drive-in spiritual service with one household per vehicle 	Gather with no more than 5 people outside your household per week	Allow gatherings with no more than 50 people	Allow gatherings with >50 people
Travel	Essential travel and limited non-essential travel for Phase 1 permissible activities	Essential travel and limited non-essential travel for Phase 1 & 2 permissible activities	Resume non-essential travel	Continue non-essential travel
Business/Employers	<ul style="list-style-type: none"> Essential businesses open Existing construction that meets agreed upon criteria Landscaping Auto/EV/boat/DV sales Retail (curb-side pick-up orders only) Car washes Pet walkers 	<ul style="list-style-type: none"> Remaining manufacturing Additional construction phases In-home domestic services (cleaning, housecleaning, etc.) Retail (in-store purchases allowed with restrictions) Real estate Professional services/office-based businesses (deskwork remains strongly encouraged) Hair and nail salons/barbers Pet grooming Restaurants/taverns <50% capacity table size no larger than 5 (no bar-area seating) 	<ul style="list-style-type: none"> Restaurants/taverns <75% capacity/ table size no larger than 10 Bar areas in restaurant/taverns at <25% capacity Movie theaters at <50% capacity Customer-facing government services (deskwork remains strongly encouraged) Libraries Museums All other business activities not yet listed except for nightclubs and events with greater than 50 people 	<ul style="list-style-type: none"> Nightclubs Concert venues Large sporting events Resume unrestricted staffing of worksites, but continue to practice physical distancing and good hygiene

* High-risk populations are currently defined by CDC as: persons 65 years of age and older; people of all ages with underlying medical conditions (particularly not well controlled); including people with chronic lung disease or moderate to severe asthma; people who have serious heart conditions; people who are immunocompromised; people with recent obesity; people with diabetes; people with chronic kidney disease; underlying diabetes; and people with liver disease; people who live in a long-term care facility.

GOVERNOR INSLEE'S PHASED APPROACH

Following Safe Start Washington's Phased Approach provides a clear path forward



BUDGET GUIDANCE

Governor's Phase	Budget Phase	2020 Service Delivery	2020 Staffing Level	Revenue	2021 Budget Plan Operating	Capital	Revenue	2022 Budget Plan Operating	Capital
PHASE 1									
Stay Home, Stay Safe	Essential	No travel	No hirings	Property Tax Status Quo	No hirings	2020 Essential Capital	Property Tax Status Quo	No hirings	Essential Capital
No Gatherings		Essential capital	No seasonals	2020 Fee Schedule	No seasonals		2020 Fee Schedule	No seasonals	
Only Essential Travel			No OT	No late fees or penalties	No OT		No late fees or penalties	No OT	
Essential Businesses			Work at Home	Limited Com Dev Fees	Work at Home		Limited Com Dev Fees	Work at Home	
Some outdoor recreation				No Recreation Fees/Rentals	Furlough employees		No Recreation Fees/Rentals	Furlough employees	
If a Rollback			Furloughs		No travel		No travel		
			Leave accruals to be used		Essential expenses		Essential expenses		
PHASE 2									
Limited Reopening	Essential + COVID costs	No travel	Hiring exceptions per Mayor	Property Tax 1%	2020 Limited Budget	2020 Essential Capital	Property Tax 1%	2021 Limited Budget	Essential Capital
5 People Gatherings		Essential capital	No seasonals	2020 Fee Schedule	No seasonals		2021 Fee Schedule		
Limited Travel			No OT	No late fees or penalties	Hiring exceptions per Mayor		No late fees or penalties		
New Construction			Work at Home	Com Dev Fees resume	Work at Home		Com Dev Fees resume		
Retail limited			Work onsite permitted	No Recreation Fees/Rentals	Work onsite permitted		No Recreation Fees/Rentals		
50% capacity for restaurants					No travel				
Recreation with fewer than 5					No OT				
PHASE 3									
Moderate Reopening	Limited Budget	Limited travel	Begin hiring	Property Tax 1%	2020 Status Quo Budget	2020 Capital Projects	Property Tax 1%	2021 Status Quo Budget	2022 Capital Budget
Gatherings (of 10 to possibly 50)		Capital Projects	Seasonals	2021 Fee Schedule		Studies	2022 Fee Schedule		Studies
Resume Travel		Studies	Work at Home (compromised)	Late fees and penalties			Late fees and penalties		
Govt, libraries, movie theaters			Work onsite	Com Dev Fees resume			Com Dev Fees resume		
75% capacity for restaurants			Offices open	Recreation Fees/Rentals			Recreation Fees/Rentals		
Outdoor group activities									
PHASE 4									
Resume Public Interaction	Full Budget	Travel permitted	Work onsite	Property Tax 1%	2021 Proposed	2020-2021 Capital Projects	Property Tax 1%	2022 Proposed Budget	2022 Capital Budget
Allow gatherings >50		Studies	Offices open	2021 Fee Schedule	Decision Packages	Studies	2021 Fee Schedule	Decision Packages	Studies
Continue travel				Late fees and penalties			Late fees and penalties		
Resume unrestricted worksites				Comm Dev Fees			Comm Dev Fees		
				Recreation Fees/Rentals			Recreation Fees/Rentals		

GENERAL FUND	2020	2021		Budget		Budget		Budget	
PHASED IN 2021 BUDGET	Budget	Rec Budget	PHASE I	Mitigation 1	PHASE 2	Mitigation 2	PHASE 3	Mitigation 3	PHASE 4
Salaries	\$ 9,653,837	\$ 10,086,962	\$ 9,700,979	\$ (385,983)	\$ 9,858,667	\$ (228,295)	\$ 9,969,962	\$ (117,000)	\$ 10,086,962
Benefits	\$ 3,857,039	\$ 4,217,787	\$ 4,117,832	\$ (99,955)	\$ 4,179,562	\$ (38,225)	\$ 4,184,787	\$ (33,000)	\$ 4,217,787
Supplies	\$ 444,780	\$ 482,545	\$ 460,941	\$ (21,604)	\$ 460,941	\$ (21,604)	\$ 472,545	\$ (10,000)	\$ 482,545
Services	\$ 3,634,728	\$ 5,422,419	\$ 4,047,169	\$ (1,375,250)	\$ 4,047,169	\$ (1,375,250)	\$ 4,419,549	\$ (1,002,870)	\$ 5,422,419
Intergovernmental	\$ 1,054,785	\$ 1,109,509	\$ 1,024,509	\$ (85,000)	\$ 1,024,509	\$ (85,000)	\$ 1,109,509		\$ 1,109,509
Capital	\$ 581,221	\$ 711,205	\$ 206,205	\$ (505,000)	\$ 206,205	\$ (505,000)	\$ 312,205	\$ (399,000)	\$ 711,205
Transfers	\$ 7,094,111	\$ 7,653,559	\$ 6,752,559	\$ (901,000)	\$ 7,053,559	\$ (600,000)	\$ 7,653,559		\$ 7,653,559
Total Expenditures	\$ 26,320,501	\$ 29,683,986	\$ 26,310,194	\$ (3,373,792)	\$26,830,612	\$ (2,853,374)	\$28,122,116	\$ (1,561,870)	\$ 29,683,986
			11%		10%		5%		

GENERAL FUND PHASED IN APPROACH EXAMPLE

OPERATING BUDGET HIGHLIGHTS

General Fund

Street Fund

Camas/Washougal Fire and EMS

Lodging Tax

Cemetery

Storm Water

Solid Waste

Water/Sewer

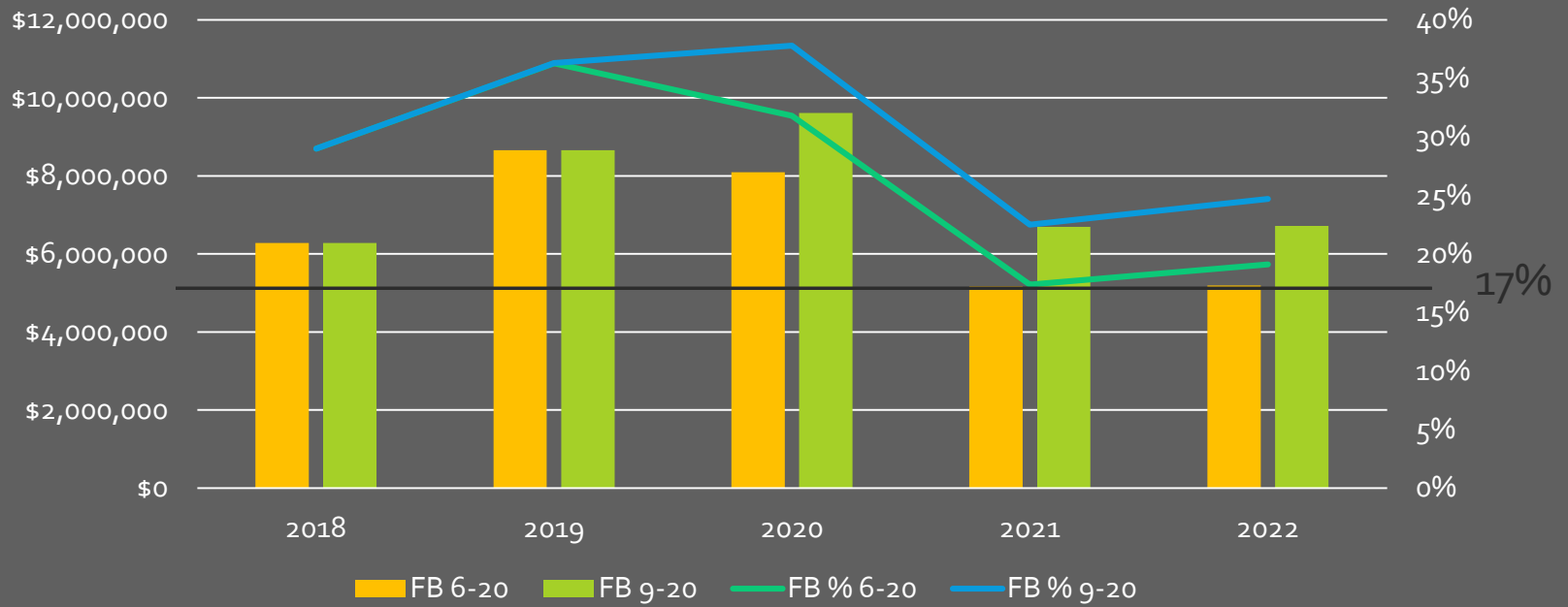
GENERAL FUND SUMMARY

	2021	2022
Beginning Fund Balance	\$8,090,500	\$5,168,279
Revenues	\$26,761,765	\$27,250,205
Expenditures	\$29,683,986	\$27,225,958
Cashflow	(\$2,922,221)	\$24,247
Ending Fund Balance	\$5,168,279	\$5,192,526

Fund Balance 17% in 2021 and 19% in 2022

Operating Decision Packages		
ODP 2	Facilities Maint Worker and Truck	\$ 151,787
ODP 5	Parks Maint Worker	\$ 144,787
ODP 8	Comprehensive Plan	\$ 260,000
ODP 10	Electronic Patient Care Report	\$ 40,000
ODP 12	Hydroseeder	\$ 10,000
		\$ 606,574
Capital Decision Packages		
CDP 2	Annex Building CD Contribution	\$ 600,000
CDP 3	ERP Replacement System	\$ 957,870
CDP 4	Library Repl HVAC System	\$ 250,000
CDP 13	CDBG Match NW 12th Ave	\$ 51,000
CDP 31	Grass Valley Tennis Court Resurf Louis Bloch Bleacher and ADA	\$ 45,000
CDP 33	Impr	\$ 250,000
CDP 34	Large Mower	\$ 74,000
CDP 35	Turf Sweeper	\$ 50,000
		\$ 2,277,870
	Total Packages	\$ 2,884,444

GENERAL FUND BALANCE PROJECTIONS



GENERAL FUND	2020 Budget	2021 Rec Budget	Variance	2022 Rec Budget	Variance	Explanation
Taxes	\$ 17,718,788	\$ 19,450,582	\$ 1,731,794	\$ 20,139,774	\$ 689,192	Slower new construction, continued strong sales tax
Licenses & Permits	\$ 1,880,380	\$ 1,013,512	\$ (866,868)	\$ 654,015	\$ (359,497)	Slower residential building
Intergovernmental	\$ 619,431	\$ 652,699	\$ 33,268	\$ 670,501	\$ 17,802	State estimates by MRSC
Charges for Services	\$ 5,050,796	\$ 5,139,260	\$ 88,464	\$ 5,274,873	\$ 135,613	Updated Indirect Model-Engineering
Fines and Forfeitures	\$ 216,430	\$ 177,736	\$ (38,694)	\$ 182,359	\$ 4,623	Trend is flat
Miscellaneous Revenue	\$ 390,670	\$ 327,976	\$ (62,694)	\$ 328,683	\$ 707	Rental rates still low
Total Revenue	\$ 25,876,495	\$ 26,761,765	\$ 885,270	\$ 27,250,205	\$ 488,440	
	1.6%	3.4%		1.8%		

GENERAL FUND REVENUES

GENERAL FUND	2020		2021		2022		Explanation
	Budget	Rec Budget	Variance	Rec Budget	Variance		
Legislative	\$ 185,218	\$ 192,424	\$ 7,206	\$ 196,666	\$ 4,242	Temp staffing, travel and meeting advertising	
Municipal Court	\$ 548,268	\$ 558,606	\$ 10,338	\$ 501,652	\$ (56,954)	Courtroom security, supplies return to normal	
Executive	\$ 444,654	\$ 572,384	\$ 127,730	\$ 524,547	\$ (47,837)	Communications program, City-wide survey, org assmt	
Finance	\$ 1,544,796	\$ 2,115,423	\$ 570,627	\$ 1,614,331	\$ (501,092)	ERP System, increase SAO costs, return to training	
Legal	\$ 163,482	\$ 168,040	\$ 4,558	\$ 172,722	\$ 4,682	Contract, Workload Increases and Training	
Human Resources	\$ 324,505	\$ 389,762	\$ 65,257	\$ 403,689	\$ 13,927	Training, labor contract & retiree placeholder	
Admin. Services	\$ 335,495	\$ 422,690	\$ 87,195	\$ 432,221	\$ 9,531	Intergovt costs increase, travel and training	
Police	\$ 5,951,879	\$ 6,150,869	\$ 198,990	\$ 6,253,332	\$ 102,463	New SRO, retirement, CRESA costs	
Detention & Corrections	\$ 410,302	\$ 446,203	\$ 35,901	\$ 456,715	\$ 10,512	Jail costs to increase after COVID-19	
Information Technology	\$ 1,036,932	\$ 1,049,379	\$ 12,447	\$ 970,135	\$ (79,244)	Salary Decr/Benefit Incr	
Engineering	\$ 1,809,775	\$ 1,821,951	\$ 12,176	\$ 1,871,648	\$ 49,697	Full staffing, seasonals, transportation planning	
Community Development	\$ 315,939	\$ 777,514	\$ 461,575	\$ 370,660	\$ (406,854)	Permit System, full staffing	
Planning	\$ 864,671	\$ 1,149,947	\$ 285,276	\$ 915,153	\$ (234,794)	No Shore Sub- Area Plan & Comp Plan efforts	
Animal Control	\$ 121,412	\$ 128,526	\$ 7,114	\$ 132,538	\$ 4,012	New Humane Society Contract	
Parks & Recreation	\$ 968,314	\$ 944,966	\$ (23,348)	\$ 815,802	\$ (129,164)	Parks Comp Plan	
Parks Maintenance	\$ 1,284,856	\$ 1,892,690	\$ 607,834	\$ 1,650,580	\$ (242,110)	Maint Worker, 3 lg equipment, tennis crts rehab, bleachers	
Building	\$ 733,872	\$ 780,717	\$ 46,845	\$ 798,210	\$ 17,493	OT, training, seasonals	
Central Services	\$ 269,761	\$ 407,592	\$ 137,831	\$ 390,366	\$ (17,226)	Maint Worker and vehicle	
Library	\$ 1,912,259	\$ 2,060,744	\$ 148,485	\$ 2,063,741	\$ 2,997	Occup Counter, Security System, fully staffed	
Engineering Allocation	\$ 78,517	\$ 51,000	\$ (27,517)		\$ (51,000)		
Fire Support	\$ 3,536,686	\$ 3,451,808	\$ (84,878)	\$ 3,343,218	\$ (108,590)	Adj with GEMT, Washougal contrib, EPCR Platform	
Facilities Capital Support	\$ 600,000	\$ 850,000	\$ 250,000		\$ (850,000)		
Street Support	\$ 2,431,360	\$ 2,879,859	\$ 448,499	\$ 2,913,887	\$ 34,028	Street Preservation, Tran Plan, ERP, Cap Projects	
Cemetery Support	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -	Cem rev are anticipated to cover infl costs	
Retiree Medical	\$ 127,306	\$ 93,435	\$ (33,871)	\$ 99,041	\$ 5,606	Adj for retiree count	
LEOFF	\$ 120,242	\$ 127,457	\$ 7,215	\$ 135,104	\$ 7,647	Contributions	
Total Expenditures	\$ 26,320,501	\$ 29,683,986	\$ 3,363,485	\$ 27,225,958	\$ (2,458,028)		
		12.8%		-8.3%			
Cashflow	\$ (444,006)	\$ (2,922,221)		\$ 24,247			
Est. Beg. Fund Balance	\$ 8,655,192	\$ 9,611,582		\$ 6,689,361			
Ending Fund Balance	\$ 8,211,186	\$ 6,689,361		\$ 6,713,608			
	31%	23%		25%			

GENERAL FUND EXPENDITURES

GENERAL FUND	2020 Budget	2021 Rec Budget	Variance	2022 Rec Budget	Variance	Explanation
Salaries	\$ 9,653,837	\$ 10,086,962	\$ 433,125	\$ 10,309,059	\$ 222,097	Assumes fully staffed and seasonals with 2 new postions
Benefits	\$ 3,857,039	\$ 4,217,787	\$ 360,748	\$ 4,335,456	\$ 117,669	
Supplies	\$ 444,780	\$ 482,545	\$ 37,765	\$ 478,987	\$ (3,558)	equipment purchases in 2021
Services	\$ 3,634,728	\$ 5,422,419	\$ 1,787,691	\$ 3,911,552	\$ (1,510,867)	ERP and planning efforts in 2021
Intergovernmental	\$ 1,054,785	\$ 1,109,509	\$ 54,724	\$ 1,135,790	\$ 26,281	Clark County costs increases
Capital	\$ 581,221	\$ 711,205	\$ 129,984	\$ 363,864	\$ (347,341)	capital projects and equipment in 2021
Transfers	\$ 7,094,111	\$ 7,653,559	\$ 559,448	\$ 6,691,250	\$ (962,309)	Street projects, ERP and planning in 2021
Total Expenditures	\$ 26,320,501	\$ 29,683,986	\$ 3,363,485	\$ 27,225,958	\$ (2,458,028)	

GENERAL FUND EXPENDITURES BY CATEGORY

Land

- Facilities Maintenance Worker Decision Package
- Comprehensive Plan contract

People

- Parks Maintenance Worker Decision Package
- Transportation Plan contract

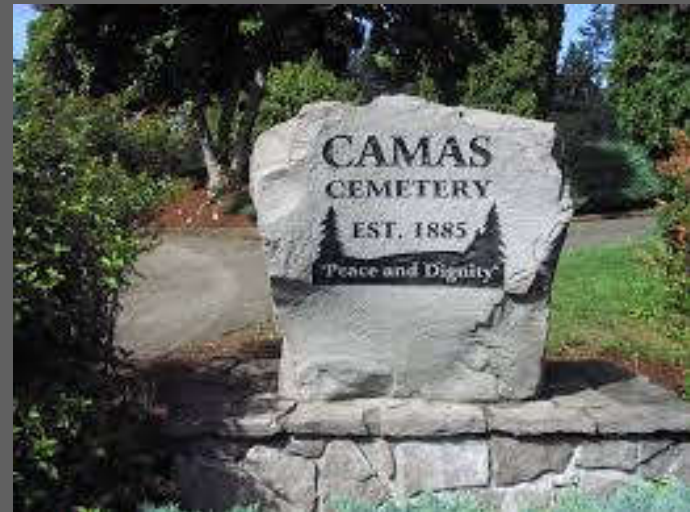
Honesty

- Communications Director
- City-wide survey
- ERP system
- Staff Training

GENERAL FUND FOCUS ON INITIATIVES

CEMETERY BUDGET SUMMARY

	2021	2022
Beginning Fund Balance	\$98,639	\$117,720
Revenues	\$265,010	\$256,117
Expenditures	\$245,929	\$248,407
Cashflow	\$19,081	\$7,710
Ending Fund Balance	\$117,720	\$125,430



LODGING TAX BUDGET SUMMARY

	2021	2022
Beginning Fund Balance	\$28,782	\$31,996
Revenues	\$13,214	\$13,611
Expenditures	\$10,000	\$10,000
Cashflow	\$3,214	\$3,611
Ending Fund Balance	\$31,996	\$35,607



CAMAS/WASHOUGAL FIRE & EMS BUDGET SUMMARY

	2021	2022
Beginning Fund Balance	\$2,487,891	\$1,651,194
Revenues	\$11,062,680	\$12,038,669
Expenditures	\$11,899,377	\$12,339,199
Cashflow	(\$836,697)	(\$300,530)
Ending Fund Balance	\$1,651,194	\$1,350,664

Operating Decision Packages		
ODP 10	Electronic Payment Care Report	\$ 40,000
		\$ 40,000
Capital Decision Packages		
CDP 3	ERP Replacement System	\$ 109,853
CDP 17	Fire Engine	\$ 600,000
		\$ 709,853
	Total Packages	\$ 749,853

CWFD REVENUES AND EXPEDITURES



CWFD FIRE & EMS FUND	2020		2021		2022		Explanation
	Projected	Rec Budget	Variance	Rec Budget	Variance		
Taxes	\$ 2,241,972	\$ 2,356,753	\$ 114,781	\$ 2,453,343	\$ 96,590	Lower New Construction and the levy reaches the limit	
Licenses & Permits	\$ 76,202	\$ 90,118	\$ 13,916	\$ 56,558	\$ (33,560)	Slower construction	
Intergovernmental	\$ 671,678	\$ 1,290	\$ (670,388)	\$ 1,290	\$ -	Uncertainty with GEMT	
Charges for Services	\$ 5,190,277	\$ 5,094,369	\$ (95,908)	\$ 5,754,390	\$ 660,021	GEMT settlement in 2021 and adj for addtl staffing 2022	
Fines and Forfeitures	\$ 6,930	\$ 17,446	\$ 10,516	\$ 17,934	\$ 488	Resume amb billing collection efforts	
Miscellaneous Revenue	\$ 44,677	\$ 43,296	\$ (1,381)	\$ 44,184	\$ 888	Interest rates to remain flat	
Transfers	\$ 3,544,137	\$ 3,459,408	\$ (84,729)	\$ 3,710,970	\$ 251,562	GEMT settlement in 2021 and fire impact fees for engine	
Total Revenue	\$ 11,775,873	\$ 11,062,680	\$ (713,193)	\$ 12,038,669	\$ 975,989		
Administration	\$ 896,032	\$ 1,117,793	\$ 221,761	\$ 1,038,229	\$ (79,564)	CDP 3 ERP	
Fire Suppression	\$ 5,584,968	\$ 6,462,063	\$ 877,095	\$ 6,545,983	\$ 83,920	Full staff and retirements	
EMS	\$ 2,898,076	\$ 3,139,307	\$ 241,231	\$ 3,184,835	\$ 45,528	Full staff and retirements	
Training - Fire	\$ 43,089	\$ 61,504	\$ 18,415	\$ 62,900	\$ 1,396	Training resumes	
Training - EMS	\$ 13,412	\$ 13,778	\$ 366	\$ 14,091	\$ 313		
Fire Marshal	\$ 578,200	\$ 628,282	\$ 50,082	\$ 660,879	\$ 32,597	Retirement and training	
Facilities	\$ 159,013	\$ 157,705	\$ (1,308)	\$ 161,383	\$ 3,678		
Capital	\$ 150,000	\$ 250,000	\$ 100,000	\$ 600,000	\$ 350,000	replace brush truck, ambulance and engine	
Transfer for Debt Service	\$ 34,815	\$ 34,743	\$ (72)	\$ 34,646	\$ (97)	fire engine debt service	
Transfer for Retiree Medical	\$ 38,719	\$ 34,202	\$ (4,517)	\$ 36,254	\$ 2,052	retiree counts	
Total Expenditures	\$ 10,396,324	\$ 11,899,377	\$ 1,503,053	\$ 12,339,200	\$ 439,823		

CWFD FIRE & EMS FUND	2020		2021		2022		Explanation
	Projected	Rec Budget	Variance	Rec Budget	Variance		
Salaries	\$ 6,475,815	\$ 7,085,011	\$ 609,196	\$ 7,243,710	\$ 158,699	Fully staffed and retirements	
Benefits	\$ 2,065,626	\$ 2,455,678	\$ 390,052	\$ 2,485,763	\$ 30,085	Fully staffed	
Supplies	\$ 323,802	\$ 433,395	\$ 109,593	\$ 417,032	\$ (16,363)	Increase in PPEs, drug costs, uniforms	
Services	\$ 1,158,704	\$ 1,435,397	\$ 276,693	\$ 1,346,963	\$ (88,434)	CDP 3 ERP, Rent increase, electronic patient care report	
Intergovernmental	\$ 148,843	\$ 170,951	\$ 22,108	\$ 174,832	\$ 3,881	CRESA fees	
Capital	\$ 150,000	\$ 250,000	\$ 100,000	\$ 600,000	\$ 350,000	Brush truck, ambulance, and engine	
Transfers	\$ 73,534	\$ 68,945	\$ (4,589)	\$ 70,900	\$ 1,955	Pensions and debt service	
Total Expenditures	\$ 10,396,324	\$ 11,899,377	\$ 1,503,053	\$ 12,339,200	\$ 439,823		

CWFD BUDGET EXPENDITURES BY CATEGORY

SOLID WASTE BUDGET SUMMARY

	2021	2022
Beginning Fund Balance	\$3,284,744	\$3,584,662
Revenues	\$3,152,552	\$3,319,248
Expenses	\$2,852,634	\$3,360,221
Cashflow	\$299,918	(\$40,973)
Ending Fund Balance	\$3,584,662	\$3,243,689

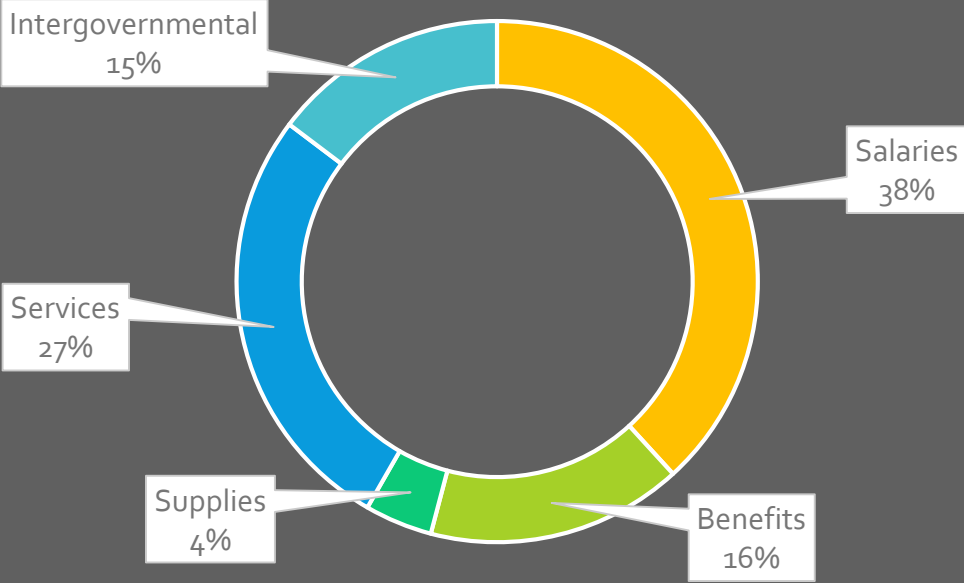
Operating Decision Packages		
ODP 13	Solid Waste Driver	\$ 78,000
Capital Decision Packages		
CDP 47	New Solid Waste Truck	\$ 500,000
Total Packages		\$ 578,000

WATER/SEWER BUDGET SUMMARY

	2021	2022
Beginning Fund Balance	\$2,968,333	\$2,980,521
Revenues	\$14,488,651	\$15,345,477
Expenses	\$14,476,463	\$15,200,527
Cashflow	\$12,188	\$144,950
Ending Fund Balance	\$2,980,521	\$3,125,471



2021-2022 OPERATING BUDGET EXPENDITURES



	2020	2020	2021	2022
	Funded	Filled	Budget	Budget
Executive/Legislative	3.6	2.6	4.6	4.6
Municipal Court	2.6	2.6	2.6	2.6
Admin. Services	2.4	2.4	2.4	2.4
Information Technology	4	4	4	4
Finance	10	9	10	10
Police	35.5	34.5	35.5	35.5
Detention & Corrections	1	1	1	1
CWFD	61	61	61	61
Library	18	13	18	18
Community Development	13	12	13	13
Public Works	1.6	1	1.6	1.6
Cemetery	1	1	1	1
Facilities Services	1	1	2	2
Engineering	12	12	12	12
ERR	6	5	6	6
Parks Maintenance	7	7	8	8
Solid Waste	4	4	4	5
Storm Water	4	4	4	4
Water/Sewer	26	21	26	26
Streets	8	7	8	8
Parks & Recreation	3.8	2.8	3.8	3.8
Total FTE	225.5	207.9	228.5	229.5
Finance	1		1	1
Engineering	4		4	4
Executive/Legislative	1		1	1
Community Development	1		1	1
Police	1		1	1
Detention & Corrections	0.5		0.5	0.5
Library	9		9	9
Parks & Recreation	15		15	15
Information Technology	1	1	1	1
Total Temporary Staff	33.5	1	33.5	33.5

SUMMARY OF FUNDED AND FILLED POSITIONS BY DEPARTMENT

QUESTIONS

Next Meeting

Capital Budget
2021-2022

2021 Fee Schedule

3rd Quarter Review