

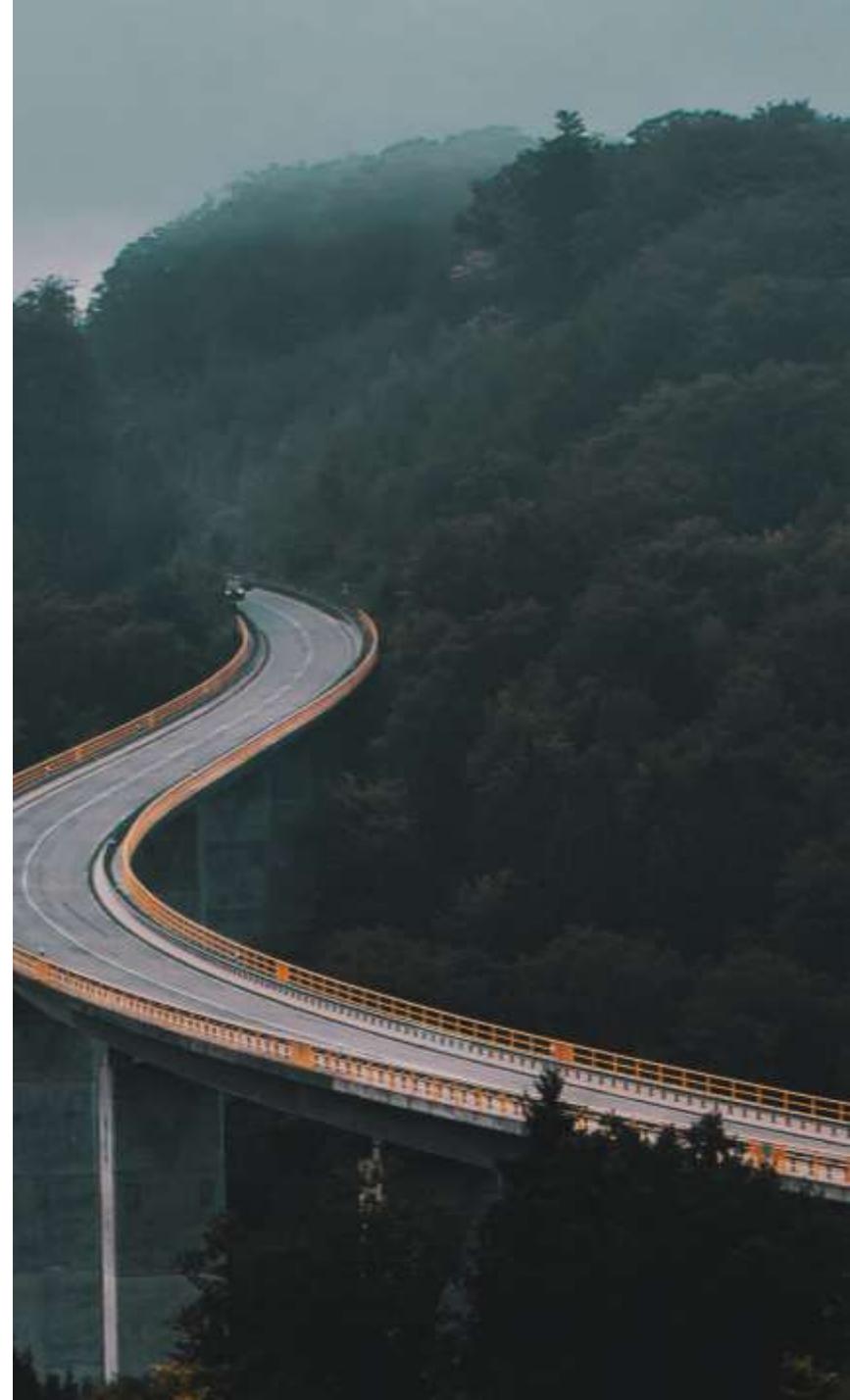


OPERATING BUDGET FUNDING OPTIONS

PROPOSED 2023-2024 CITY OF CAMAS BUDGET

AGENDA

- Mayor's Recommended Budget was presented a month ago
- Public Engagement culminated to an Open House on 11/2
- Tonight, Council will discuss 5 proposed funding options as requested from the Finance Committee on 11/3



Nov 7	•Nov 20	Nov 21	•Nov 30	•Dec 5	•Dec 31
<ul style="list-style-type: none"> • Capital Budget Presentation • Revenue Options 	<ul style="list-style-type: none"> • Budget available to the public 	<ul style="list-style-type: none"> • Public Hearings for Property Tax Levies • Ord for Property Taxes • Public Hearing for Utility Taxes • Ordinance for Utility Taxes 	<ul style="list-style-type: none"> • Property Tax Levies due to Clark County for Certification 	<ul style="list-style-type: none"> • Final Public Hearing • Ord for the 2023-2024 Budget 	<ul style="list-style-type: none"> • Budget Adoption Deadline

TIMELINE

GOAL FOR TONIGHT

- To discuss scenarios to narrow down the budget options for 2023-2024:
 - Funding
 - Property Taxes 1%
 - Utility Taxes
 - Operating Decision Packages
 - Staff Recommendations based on funding
 - 10-year sustainability



FIVE SCENARIOS



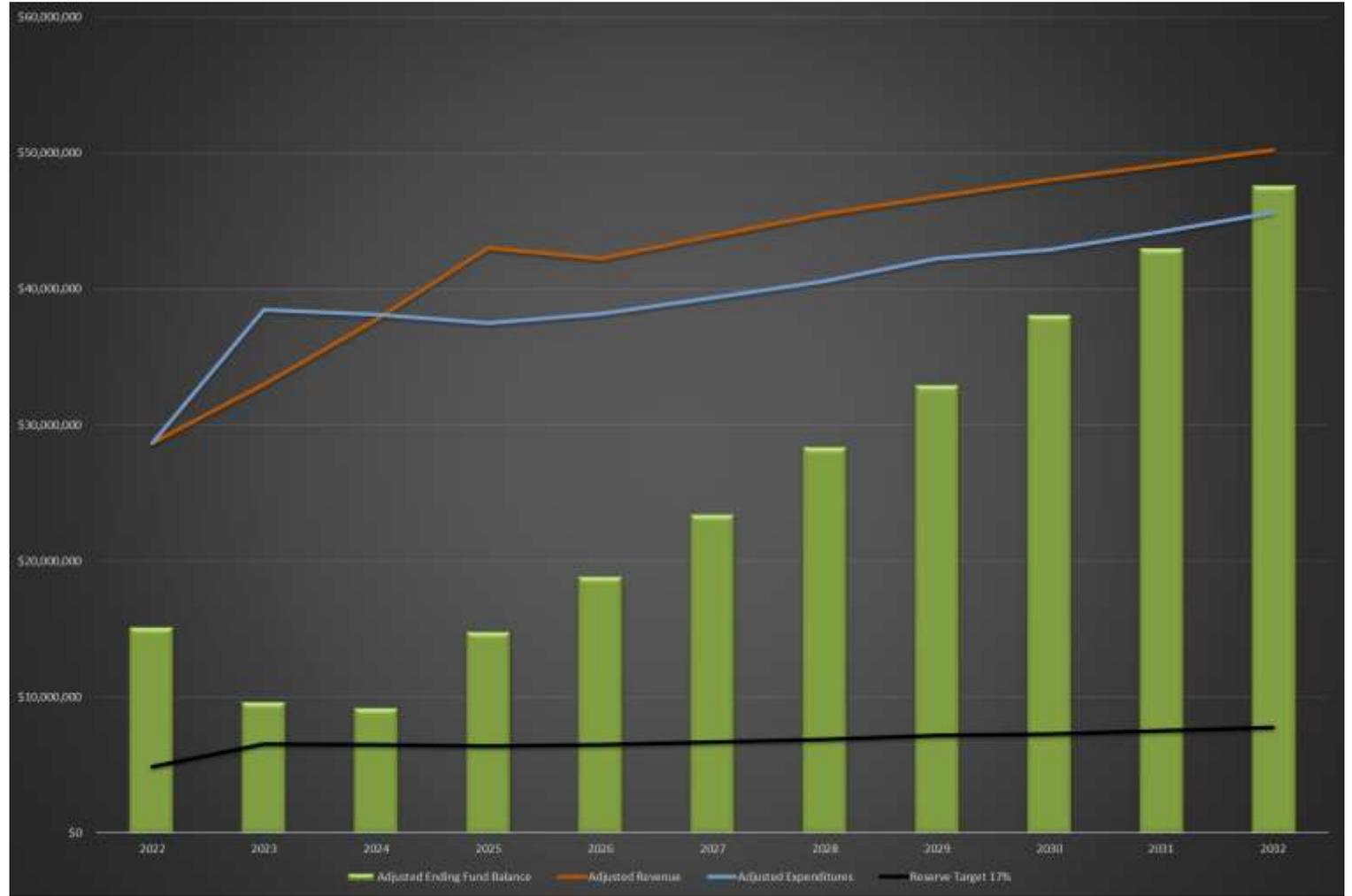
1. Property Tax 1% and Utility Tax 3%
2. Property Tax 1% and Utility Tax 2%
3. Property Tax 1% and Utility Tax 1%
4. Property Tax 0% and Utility Tax 3%
5. Property Tax 0% and Utility Tax 0%

1. PROPERTY TAX 1% AND UTILITY TAXES 3%

Scenario 1 - Property Tax 1% and Utility Tax 3%		2023		2024 Fund Balance Gap	
Property Tax 1%	\$	143,097	\$	147,824	
Utility Tax 3%	\$	766,645	\$	789,645	
Total	\$	909,742	\$	937,469	\$ (496,685) 21%

	Included		Removed		Remaining Gap	FB %
	2023	2024	2023	2024		
Records Specialist	\$ 90,000	\$ 90,000				
2 Overhire Police	\$ 257,500	\$ 257,500				
IT Support Specialist	\$ 105,000	\$ 105,000				
System Administrator	\$ 155,250	\$ 155,250				
Parks Proj Manager	\$ 120,869	\$ 120,869				
2 Police Sergeants	\$ 302,500	\$ 302,500				
Dev Eng Manager	\$ 175,000	\$ 175,000				
Ops Project Manager	\$ 28,131	\$ 28,131				
Volunteer Coordinator	\$ 90,000	\$ 90,000				
Recreation Specialist	\$ 65,818	\$ 65,818				
PT Library Associate	\$ 31,208	\$ 31,208				
2 Street Maint Workers	\$ 168,000	\$ 168,000				
Street Seasonal to FTE	\$ 59,000	\$ 59,000				
Fire Adm Staffing	\$ 213,884	\$ 213,884				
3-Person Engine Staffing(8 FTE)	\$ 277,604	\$ 1,118,828	\$ 563,620	\$ 649,341		
Cemetery Seas to FTE	\$ 59,000	\$ 59,000				
	\$ 2,198,764	\$ 3,039,988	\$ 563,620	\$ 649,341	\$ 716,276	24%

SCENARIO 1
10 YEAR
PROPERTY
TAX 1% AND
UTILITY
TAX 3%

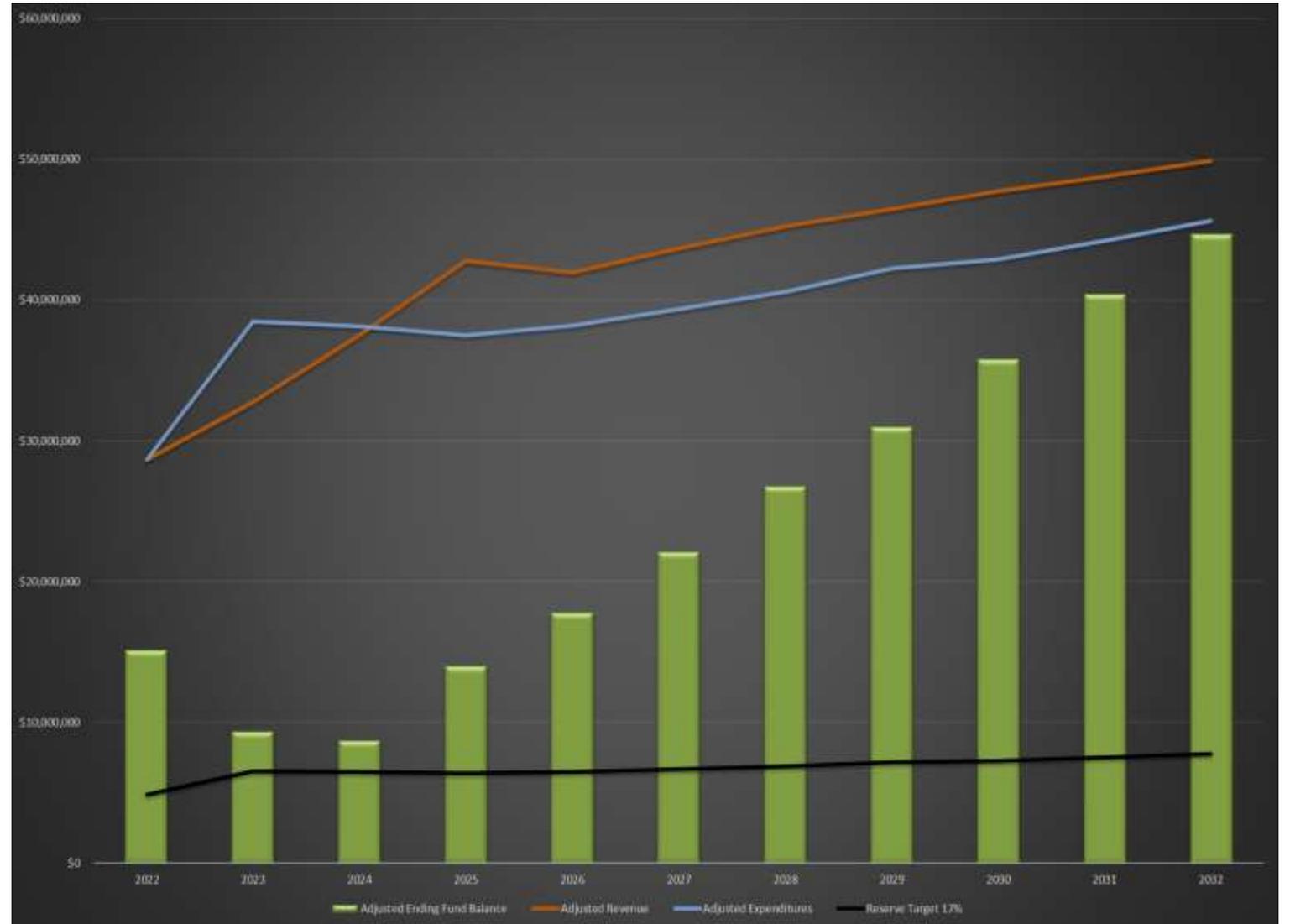


2. PROPERTY TAX 1% AND UTILITY TAXES 2%

Scenario 2 - Property Tax 1% and Utility Tax 2%				
	2023		2024 Fund Balance Gap	
Property Tax 1%	\$ 143,097	\$ 147,824		
Utility Tax 2%	\$ 511,097	\$ 526,430		
Total	\$ 654,194	\$ 674,254	\$ (1,015,448)	19%

	Included		Removed		Remaining Gap	FB %
	2023	2024	2023	2024		
Records Specialist	\$ 90,000	\$ 90,000				
2 Overhire Police	\$ 257,500	\$ 257,500				
IT Support Specialist	\$ 105,000	\$ 105,000				
System Administrator	\$ 155,250	\$ 155,250				
Parks Proj Manager	\$ 120,869	\$ 120,869				
2 Police Sergeants	\$ 302,500	\$ 302,500				
Dev Eng Manager	\$ 175,000	\$ 175,000				
Ops Project Manager	\$ 28,131	\$ 28,131				
Volunteer Coordinator	\$ 90,000	\$ 90,000				
Recreation Specialist	\$ 65,818	\$ 65,818				
PT Library Associate	\$ 31,208	\$ 31,208				
2 Street Maint Workers	\$ 168,000	\$ 168,000				
Street Seasonal to FTE	\$ 59,000	\$ 59,000				
Fire Adm Staffing	\$ 213,884	\$ 213,884				
3-Person Engine Staffing(8 FTE)	\$ 277,604	\$ 1,118,828	\$ 563,620	\$ 649,341		
Cemetery Seas to FTE	\$ 59,000	\$ 59,000				
	\$ 2,198,764	\$ 3,039,988	\$ 563,620	\$ 649,341	\$ 197,513	23%

SCENARIO 2
10 YEAR
PROPERTY
TAX 1% AND
UTILITY TAX
2%



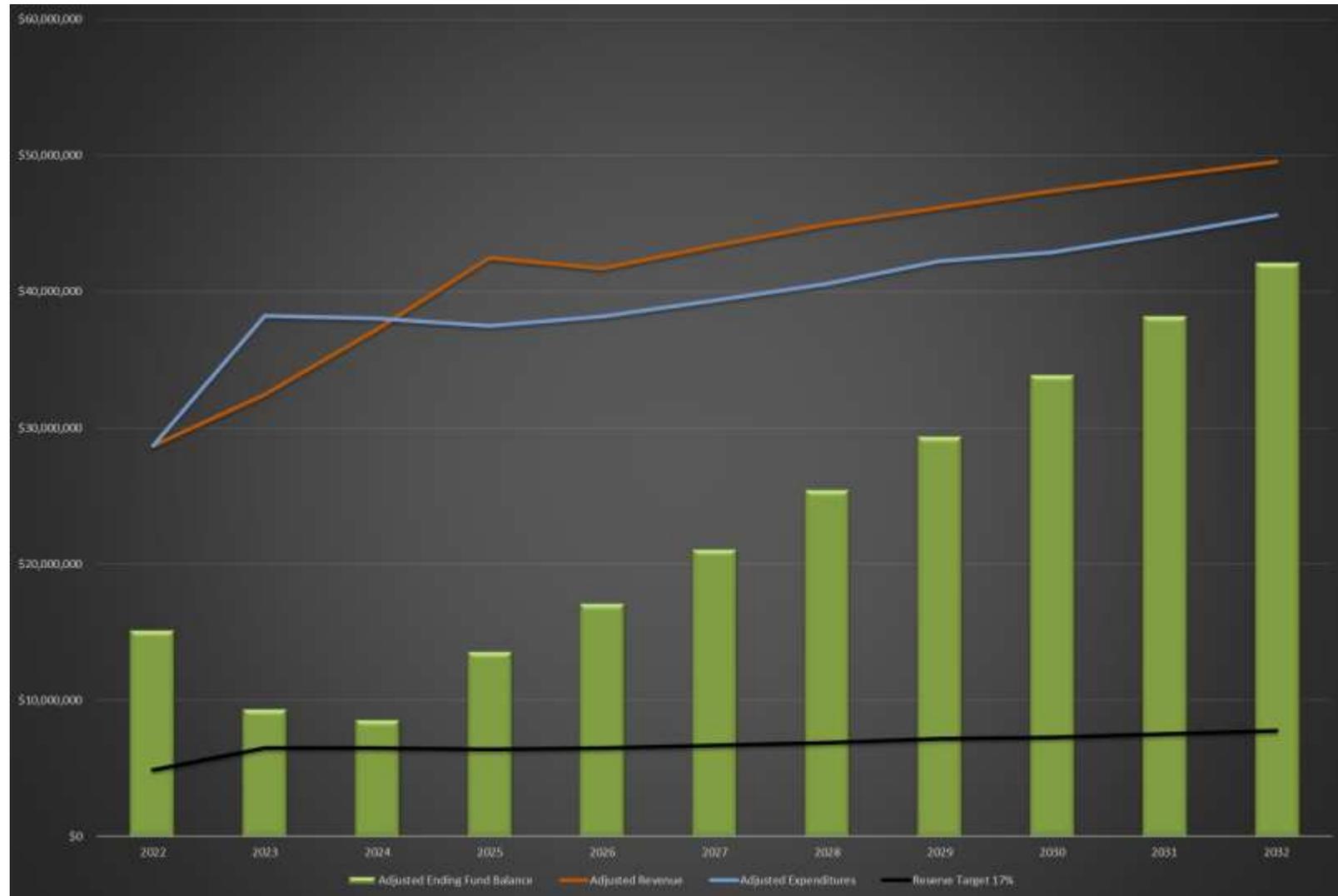
3. PROPERTY TAX 1% AND UTILITY TAX 1%

Scenario 3 - Property Tax 1% and Utility Tax 1%		2023	2024 Fund Balance Gap		
Property Tax 1%	\$ 143,097	\$ 147,824			
Utility Tax 1%	\$ 255,548	\$ 263,215			
Total	\$ 398,645	\$ 411,039	\$ (1,534,212)	18%	

	Included		Removed		Remaining Gap	FB %
	2023	2024	2023	2024		
Records Specialist	\$ 90,000	\$ 90,000				
2 Overhire Police	\$ 128,750	\$ 257,500	\$ 128,750			
IT Support Specialist	\$ 105,000	\$ 105,000				
System Administrator	\$ 155,250	\$ 155,250				
Parks Proj Manager	\$ 120,869	\$ 120,869				
2 Police Sergeants	\$ 302,500	\$ 302,500				
Dev Eng Manager	\$ 175,000	\$ 175,000				
Ops Project Manager	\$ 28,131	\$ 28,131				
Volunteer Coordinator	\$ 90,000	\$ 90,000				
Recreation Specialist	\$ 65,818	\$ 65,818				
PT Library Associate	\$ 31,208	\$ 31,208				
2 Street Maint Workers	\$ 168,000	\$ 168,000				
Street Seasonal to FTE			\$ 59,000	\$ 59,000		
Fire Adm Staffing	\$ 213,884	\$ 213,884				
3-Person Engine Staffing(8 FTE)	\$ 277,604	\$ 1,118,828	\$ 563,620	\$ 649,341		
Cemetery Seas to FTE			\$ 59,000	\$ 59,000		
	\$ 1,952,014	\$ 2,921,988	\$ 810,370	\$ 767,341	\$ 43,499	22%

SCENARIO 3

10 YEAR PROPERTY TAX 1% AND UTILITY TAX 1%

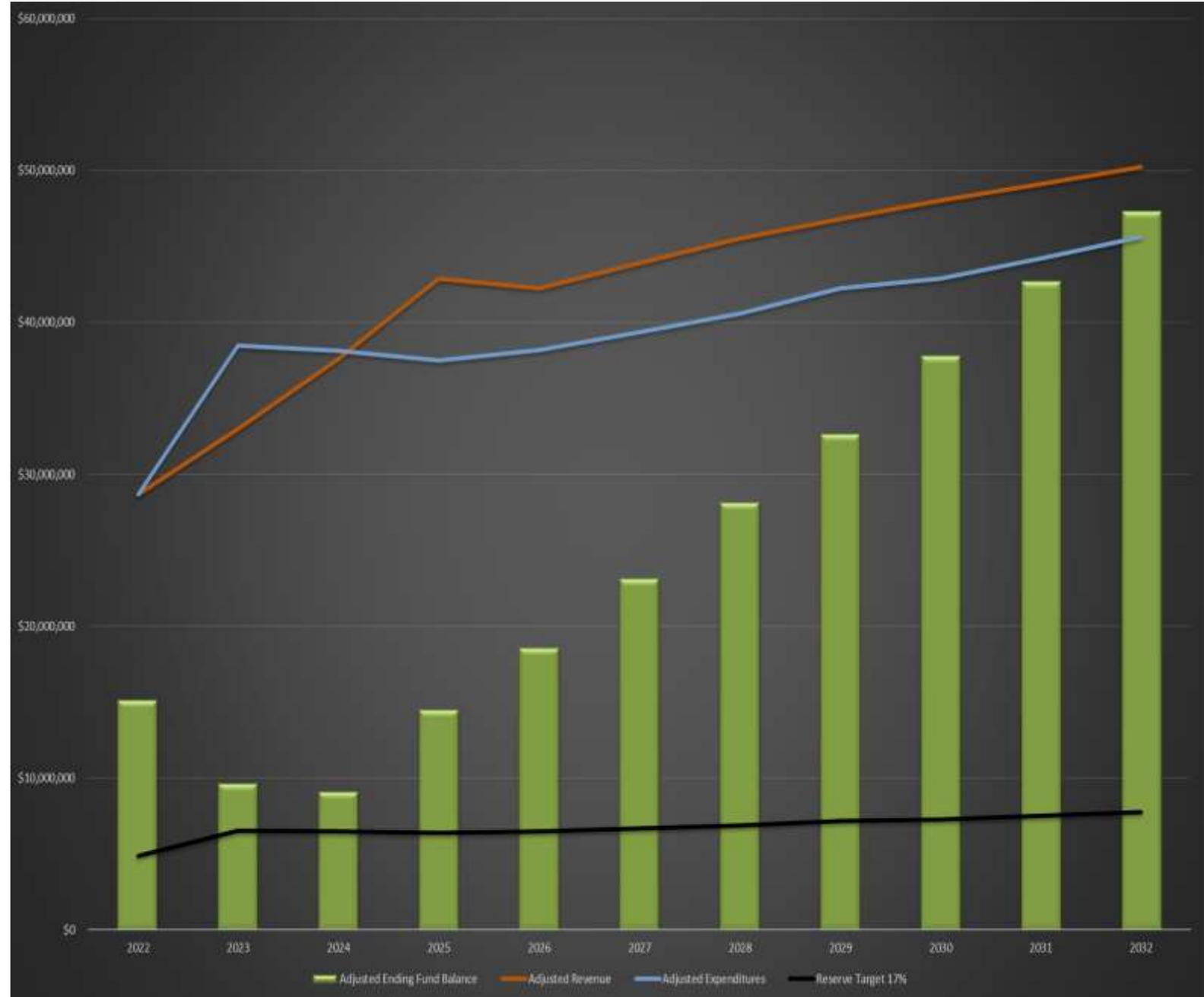


4. PROPERTY TAX 0% AND UTILITY TAX 3%

Scenario 4 - Property Tax 0% and Utility Tax 3%		2023	2024 Fund Balance Gap	
Property Tax	\$ -	\$ -		
Utility Tax 3%	\$ 766,645	\$ 789,645		
Total	\$ 766,645	\$ 789,645	\$ (787,606)	20%

	Included		Removed		Remaining Gap	FB %
	2023	2024	2023	2024		
Records Specialist	\$ 90,000	\$ 90,000				
2 Overhire Police	\$ 257,500	\$ 257,500				
IT Support Specialist	\$ 105,000	\$ 105,000				
System Administrator	\$ 155,250	\$ 155,250				
Parks Proj Manager	\$ 120,869	\$ 120,869				
2 Police Sergeants	\$ 302,500	\$ 302,500				
Dev Eng Manager	\$ 175,000	\$ 175,000				
Ops Project Manager	\$ 28,131	\$ 28,131				
Volunteer Coordinator	\$ 90,000	\$ 90,000				
Recreation Specialist	\$ 65,818	\$ 65,818				
PT Library Associate	\$ 31,208	\$ 31,208				
2 Street Maint Workers	\$ 168,000	\$ 168,000				
Street Seasonal to FTE	\$ 59,000	\$ 59,000				
Fire Adm Staffing	\$ 213,884	\$ 213,884				
3-Person Engine Staffing(8 FTE)	\$ 277,604	\$ 1,118,828	\$ 563,620	\$ 649,341		
Cemetery Seas to FTE	\$ 59,000	\$ 59,000				
	\$ 2,198,764	\$ 3,039,988	\$ 563,620	\$ 649,341	\$ 425,355	23%

SCENARIO 4
10 YEAR
PROPERTY
TAX 0% AND
UTILITY TAX
3%



5. PROPERTY TAX 0% AND UTILITY TAX 0%

Scenario 5 Property Tax 0% and Utility Tax 0%		2023	2024	Fund Balance Gap	
Property Tax	\$ -	\$ -			
Utility Tax	\$ -	\$ -			
Total	\$ -	\$ -	\$ (2,343,896)	16%	

	Included		Removed		Remaining Gap	FB %
	2023	2024	2023	2024		
Records Specialist	\$ 45,000	\$ 90,000	\$ 45,000			
2 Overhire Police		\$ 128,750	\$ 257,500	\$ 128,750		
IT Support Specialist	\$ 52,500	\$ 105,000	\$ 52,500			
System Administrator	\$ 155,250	\$ 155,250				
Parks Proj Manager			\$ 120,869	\$ 120,869		
2 Police Sergeants	\$ 151,250	\$ 302,500	\$ 151,250			
Dev Eng Manager	\$ 87,500	\$ 175,000	\$ 87,500			
Ops Project Manager	\$ 28,131	\$ 28,131				
Volunteer Coordinator	\$ 90,000	\$ 90,000				
Recreation Specialist	\$ 32,909	\$ 65,818	\$ 32,909			
PT Library Associate	\$ 31,208	\$ 31,208				
2 Street Maint Workers	\$ 168,000	\$ 168,000				
Street Seasonal to FTE	\$ 59,000	\$ 59,000				
Fire Adm Staffing	\$ 213,884	\$ 213,884				
3-Person Engine Staffing(8 FTE)	\$ 277,604	\$ 1,118,828	\$ 563,620	\$ 649,341		
Cemetery Seas to FTE			\$ 59,000	\$ 59,000		
	\$ 1,392,236	\$ 2,731,369	\$ 1,370,148	\$ 957,960	\$ (15,788)	22%

SCENARIO 5

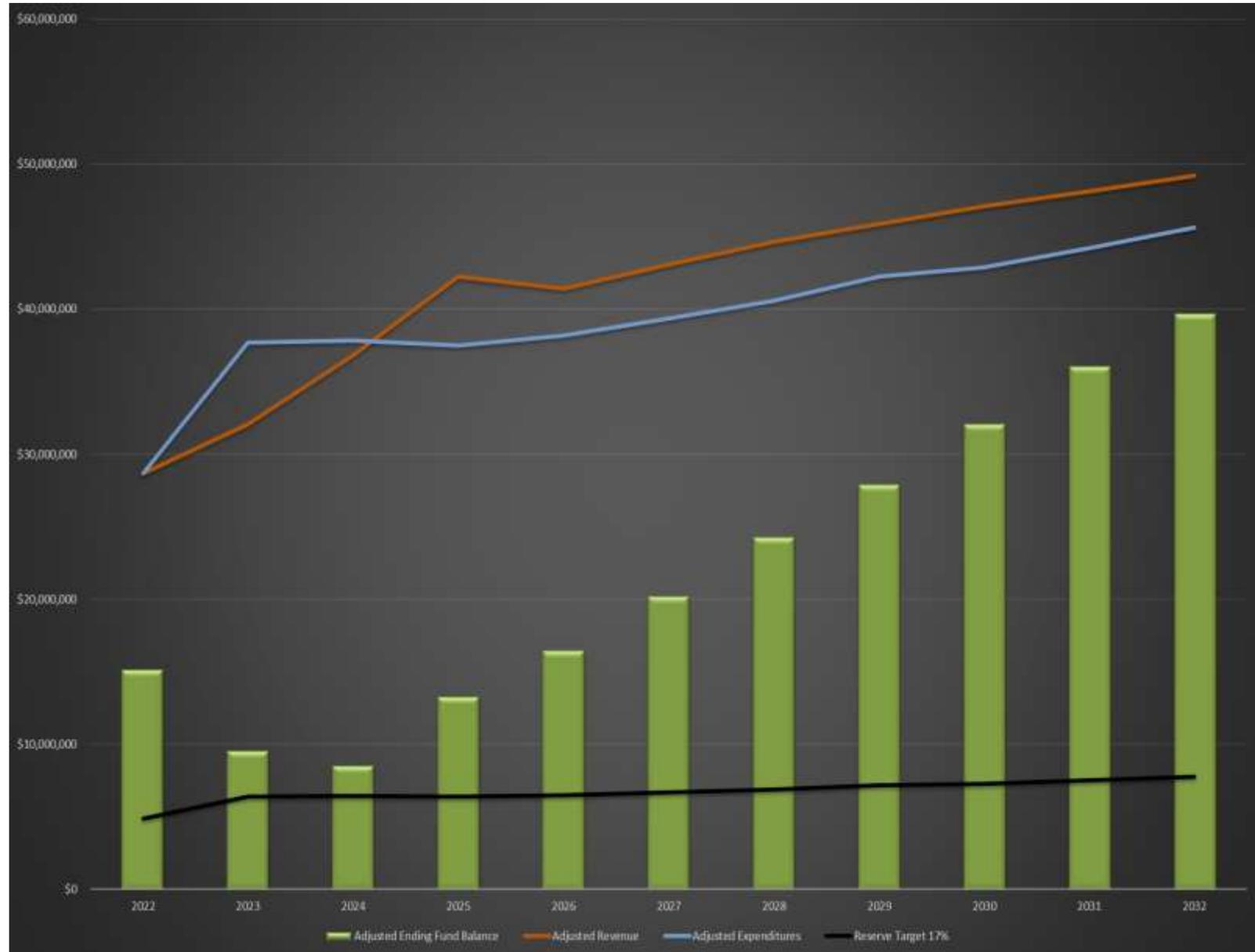
10 YEAR

PROPERTY

TAX 0% AND

UTILITY TAX

0%



DISCUSSION OF REVENUES

Property Tax

1%

0%

Utility Tax

3%

2%

1%

0%



DISCUSSION OF EXPENDITURES

Overhire Police

Delay 1 for 1 Year

Delay 2 for 1 Year

Street and Cemetery Seasonals
are not converted to FTEs

Delay hirings



NEXT STEPS

•Nov 20

- **Budget available to the public**

Nov 21

- **Public Hearings for Property Tax Levies**
- Ord for Property Taxes
- Public Hearing for Utility Taxes
- Ordinance for Utility Taxes

•Nov 30

- **Property Tax Levies due to Clark County for Certification**

•Dec 5

- **Final Public Hearing**
- Ord for the 2023-2024 Budget

•Dec 31

- **Budget Adoption Deadline**