



2020-2021 Budget

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	\$ 10,095,317	\$ 5,587,867	\$ 10,838	\$ 16,382,957	\$ 40,262,468	\$ 2,453,721	\$ 1,875,112	\$ 76,668,280
Revenues								
Taxes	\$ 39,621,845	\$ 4,888,392	\$ -	\$ 4,417,714				\$ 48,927,951
Licenses and Permits	\$ 1,672,194	\$ 146,676						\$ 1,818,870
Intergovernmental	\$ 1,297,596	\$ 1,273,799		\$ 5,885,118				\$ 8,456,513
Charges for Services	\$ 9,862,182	\$ 10,968,367		\$ 7,818,511	\$ 51,880,678	\$ 3,537,049		\$ 84,066,787
Fines and Forfeitures	\$ 360,095	\$ 35,380						\$ 395,475
Miscellaneous Revenue	\$ 701,659	\$ 170,101		\$ 876,998	\$ 1,322,147	\$ 55,869	\$ 74,221	\$ 3,200,995
Non-Revenues	\$ -			\$ 100,000	\$ -			\$ 100,000
Transfers	\$ -	\$ 13,769,866	\$ 4,862,421	\$ 2,015,874	\$ 2,390,000		\$ 581,393	\$ 23,619,554
Total Revenue	\$ 53,515,571	\$ 31,252,581	\$ 4,862,421	\$ 21,114,215	\$ 55,592,825	\$ 3,592,918	\$ 655,614	\$ 170,586,145
Total Available Resources	\$ 63,610,888	\$ 36,840,448	\$ 4,873,259	\$ 37,497,172	\$ 95,855,293	\$ 6,046,639	\$ 2,530,726	\$ 247,254,425
Expenditures								
Salaries and Benefits	\$ 28,949,264	\$ 22,261,654			\$ 8,725,640	\$ 1,217,938	\$ 588,730	\$ 61,743,226
Supplies and Services	\$ 10,500,642	\$ 6,384,181		\$ 97,704	\$ 17,883,873	\$ 1,429,090		\$ 36,295,490
Intergovernmental	\$ 2,290,098	\$ 423,665			\$ 1,494,672			\$ 4,208,435
Capital	\$ 1,075,069	\$ 3,034,496		\$ 11,510,743	\$ 12,450,250	\$ 1,631,749		\$ 29,702,307
Debt Service		\$ -	\$ 4,862,421		\$ 10,258,550			\$ 15,120,971
Transfers	\$ 14,035,726	\$ 459,320		\$ 6,411,961	\$ 2,544,141		\$ 168,406	\$ 23,619,554
Total Expenditures	\$ 56,850,799	\$ 32,563,316	\$ 4,862,421	\$ 18,020,408	\$ 53,357,126	\$ 4,278,777	\$ 757,136	\$ 170,689,983
Estimated Ending Fund Balance	\$ 6,760,089	\$ 4,277,132	\$ 10,838	\$ 19,476,764	\$ 42,498,167	\$ 1,767,862	\$ 1,773,590	\$ 76,564,442
Total Expenditures and Reserve Balance	\$ 63,610,888	\$ 36,840,448	\$ 4,873,259	\$ 37,497,172	\$ 95,855,293	\$ 6,046,639	\$ 2,530,726	\$ 247,254,425

Operating Budget – General Fund

Revenue Budget

- Property Tax 1% to fund two of four firefighters to eliminate cross staffing at Station 42
- Assumes sales tax remains strong during the COVID-19 pandemic
- Construction related revenue is expected to moderate

Appropriation

- Land
 - Facility Maintenance Worker
 - Parks Maintenance Worker
 - Lacamas Lake Projects
- People
 - ADA projects
 - Facility Improvements
 - Park Improvements and new Trails
 - New Fire Engine
- Honesty
 - Comprehensive Planning Process with public engagement
 - Technology Improvements
 - Communications Program

Operating Budget for Utilities

Revenues

- Rate Increases as adopted



Appropriations

- New Solid Waste Driver and Truck
- Major Capital Projects in each utility:
 - Lake Quality Project
 - Dam Improvement Project
 - Stormwater Projects
 - Reservoir
 - Water Transmission Lines



Changes from the Recommended Budget

- Added
 - 4 firefighter/paramedics – 2 each year of the biennium
 - Facilities Assessment Study
 - Equity Training funding
 - Community Survey

Best Practices in place

Separated the
Operating from
the Capital Budget

Equipment Rental
Rates built into
Baseline Budget

Indirect Costs built
into Baseline
Budget

Full staff costing

Operating Costs
tied to Operating
Revenues

New capital
impacts built into
ongoing operating
costs

Fund Balance
remains above
policy
requirements

Tie to one-time
requests to one-
time revenue
sources

Capital Budget

Revenues

- \$6 million in grants and contributions
- \$5.5 million bond proceeds
- \$4.4 million in utility rates and SDCs
- \$4.7 million in growth related revenue
- \$3.8 million in governmental funds

Appropriations

- Transportation \$7.2 million
- Water \$6.6 million
- Parks and Recreation \$5.8 million
- Storm Drainage \$1 million
- Technology \$1.5 million
- Facilities \$1.3 million
- Fire Engine & Garbage Truck \$1 million

TOTAL \$24.4 million

Adoption

- Proposed Adoption will include:
 - City Budget Ordinance
 - Attachments:
 - Budget Summary Schedules
 - Job Roster
- Budget Documents adopted separately:
 - Property Tax Levies
 - Fee Schedule
 - Position Pay Scales

2021-2022 Budget Document

- Government Finance Officers Association's Distinguished Budget Presentation Award
- What you will find:
 - Policy Objectives for the City
 - Management Analysis of the Budget and Impact on Fund Balance
 - Budget Objectives for 2021-2022 addressing Strategic Plan
 - Revenue Budgets
 - Expenditure Budgets By Department
 - 2019 Achievements
 - 2021-2022 Goals
 - Historical Performance Measurements
 - FTE Counts
 - Budget by line item
 - Capital Budgets
 - Including Multi-Year Projections
 - Impacts on Operating Budgets
 - Key Economic Indicators
 - City Financial Policies

Questions