



**City Council Workshop Agenda**  
**Monday, October 17, 2022, 4:30 PM**  
**Council Chambers, 616 NE 4th Avenue**

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*NOTE: The City welcomes public meeting citizen participation. TTY Relay Service: 711. In compliance with the ADA, if you need special assistance to participate in a meeting, contact the City Clerk's office at (360) 834-6864, 72 hours prior to the meeting so reasonable accommodations can be made (28 CFR 35.102-35.104 ADA Title 1)*

**To Participate Remotely:**

**OPTION 1 - Video & Audio** *(able to public comment)*

Use Zoom app and Meeting ID – 873 4025 5667; or click <https://us06web.zoom.us/j/87340255667>

**OPTION 2 - Audio Only** *(able to public comment)*

Dial 877-853-5257 and enter meeting ID# 873 4025 5667

**OPTION 3 - Observe Video & Audio** *(no public comment ability)*

Go to [www.cityofcamas.us/meetings](http://www.cityofcamas.us/meetings) and click "Watch Livestream" (left on page)

**For Public Comment:**

1. On Zoom app – click Raise Hand icon
  2. On phone – hit \*9 to “raise hand”
  3. Or, email [publiccomments@cityofcamas.us](mailto:publiccomments@cityofcamas.us) (400 word limit); routes to Council
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**CALL TO ORDER**

**ROLL CALL**

**PUBLIC COMMENTS**

**WORKSHOP TOPICS**

1. [NW Astor Street & NW 23<sup>rd</sup> Street Sidewalk Replacement Project Bids](#)  
[Presenter: James Carothers, Engineering Manager](#)  
[Time Estimate: Five Minutes](#)
2. [2022 Fall Omnibus Budget Presentation](#)  
[Presenter: Debra Brooks, Financial Analyst, Cathy Huber Nickerson, Finance Director](#)  
[Time Estimate: 10 minutes](#)
3. [2023 Property Tax 1% Discussion](#)  
[Presenter: Cathy Huber Nickerson, Finance Director](#)  
[Time Estimate: 10 minutes](#)
4. [3% Utility Tax Presentation](#)  
[Presenter: Cathy Huber Nickerson, Finance Director](#)  
[Time Estimate: 15 minutes](#)

5. [2023-2024 Recommended Operating Budget Presentation](#)  
[Presenter: Cathy Huber Nickerson, Finance Director and Debra Brooks, Financial Analyst](#)  
[Time Estimate: 30 minutes](#)

**COUNCIL COMMENTS AND REPORTS**

**PUBLIC COMMENTS**

**CLOSE OF MEETING**



# Staff Report

October 17, 2022 Council Workshop Meeting

NW Astor Street & NW 23<sup>rd</sup> Street Sidewalk Replacement Project Bids

Presenter: James Carothers, Engineering Manager

Time Estimate: Five Minutes

Phone	Email
360.817.7230	jcarothers@cityofcamas.us

**BACKGROUND:** Trees have outgrown the narrow planter strips on portions of NW Astor Street and NW 23<sup>rd</sup> Avenue causing upheaval of sidewalks and creating tripping hazards due to uneven and steep surfaces. These sidewalks have been an item of concern for the communities in the adjacent areas for well over five years. The Spring Omnibus allocated \$150,000 to the budget for the remediation of these deficiencies.

**SUMMARY:** Five construction bids were submitted at the October 5, 2022 bid opening. The low bidder was Clark & Sons Excavating, Inc. in the amount of \$157,123.00. Staff finds that the low bid is reasonable and recommends bid award.



Figure 1 & 2: Sidewalk conditions sample

**EQUITY CONSIDERATIONS:**

What are the desired results and outcomes for this agenda item?

*Formal Bid Award by Council in the October 17 Consent Agenda.*

What’s the data? What does the data tell us?

*The described concrete panels and trees should be removed based on physical inspection due to safety concerns.*

How have communities been engaged? Are there opportunities to expand engagement?

*Staff has received many complaints from the community about this area for several years.*

Who will benefit from, or be burdened by this agenda item?

*Residents of Willow Creek and adjacent communities will be the primary beneficiaries. Construction of the project may cause minor traffic delays and temporary closure of some sidewalks during work hours.*

What are the strategies to mitigate any unintended consequences?

*Daily inspections of construction activities and regular coordination between the contractor, staff, and residents.*

Does this agenda item have a differential impact on underserved populations, people living with disabilities, and/or communities of color? Please provide available data to illustrate this impact.

*No. Replaced sidewalks will improve accessibility for all users.*

Will this agenda item improve ADA accessibilities for people with disabilities?

*Yes. The intent of the project is to remove physical barriers for all including those with mobility limitations.*

What potential hurdles exists in implementing this proposal (include both operational and political)?

*None.*

How will you ensure accountabilities, communicate, and evaluate results?

*Daily inspections of construction activities and regular coordination between the contractor, staff, and residents.*

How does this item support a comprehensive plan goal, policy or other adopted resolution?

*The project is consistent with the goals of the Camas ADA Transition Plan and Asset Management program.*

**BUDGET IMPACT:** The current 2022 Budget allocates \$150,000 for the project. When 10% is applied the award amount could be as high as \$172,835. Staff anticipates that expenditures in the 2022 calendar year will be less than \$150,000. Therefore, additional expenditures will be included in the Spring 2023 Omnibus.

**RECOMMENDATION:** Staff has placed this bid award item on the October 17 Consent Agenda for Council's consideration.



## Staff Report

October 17, 2022 Council Workshop

2022 Fall Omnibus Budget Presentation

Presenter: Debra Brooks, Financial Analyst, Cathy Huber Nickerson, Finance Director

Time Estimate: 10 minutes

Phone	Email
360.817.1537	<a href="mailto:chuber@cityofcamas.us">chuber@cityofcamas.us</a>
360.817.7025 x4425	<a href="mailto:dbrooks@cityofcamas.us">dbrooks@cityofcamas.us</a>

**BACKGROUND:** This presentation will review the carry forward, administrative, and supplemental budget packages to amend the 2022 Budget.

**SUMMARY:** The 2022 Fall Omnibus are items which address unforeseen budget requirements or unanticipated costs increases. This Omnibus Budget also includes administrative budget appropriations which generally are budget neutral, meaning there are additional revenues to offset the expenditures. Below is a summary of both groups of decision packages:

Supplemental Decision Packages:

Staffing:

Police Overtime	\$75,000
Retiree Medical Benefits	\$20,000
CWFD Staffing	\$1,150,827

Supplies:

Chamber Furniture	\$24,500
CWFD Tools/Equipment	\$210,000
Fuel	\$191,950

Services:

Executive Consulting Services	\$400,000
Legal Services	\$60,000
Tenant Improvements	\$235,000
Library Professional Services	\$108,406
Everett Street Corridor Study	\$100,000
CWFD Services	\$152,200

Capital

Pavement Preservation	\$225,000
ADA Improvements	\$46,738
2nd Avenue Improvements	\$135,000

Library Roofing and Exterior Repairs	\$1,250,000
Library HVAC	\$249,550
Lake Management Plan	\$200,000
Vactor Truck Costs	\$243,058
General Sewer Plan	\$75,000

**EQUITY CONSIDERATIONS:**

What are the desired results and outcomes for this agenda item? This agenda item is to describe the packages requiring budget adjustments for Council’s consideration.

What’s the data? What does the data tell us? N/A

How have communities been engaged? Are there opportunities to expand engagement? A public hearing will be opened at the Regular Council Meeting on November7, 2022 and be held open for two weeks through the November 21, 2022 Regular Council Meeting.

Who will benefit from, or be burdened by this agenda item? All City residents will benefit from most of these decision packages.

What are the strategies to mitigate any unintended consequences? N/A

Does this agenda item have a differential impact on underserved populations, people living with disabilities, and/or communities of color? Please provide available data to illustrate this impact. N/A

Will this agenda item improve ADA accessibilities for people with disabilities? Yes, there is additional funding for ADA sidewalk improvements.

What potential hurdles exists in implementing this proposal (include both operational and political)? N/A

How will you ensure accountabilities, communicate, and evaluate results? N/A

How does this item support a comprehensive plan goal, policy, or other adopted resolution? These items are in line with the City’s Strategic Plan.

**BUDGET IMPACT:** The impact to the 2022 Budget is \$5,152,229 which is funded with offsetting revenues or fund balance. The presentation and Attachment A provide more detail.

**RECOMMENDATION:** This item will be presented at the November 7, 2022 Workshop followed by the opening



# Fall 2022 Omnibus Budget Amendment

City Council Workshop: October 17, 2022



# Budget Authority

The legal level of budgetary control is adopted at the fund level. Any revisions that alter the total expenditures of a fund or that affect the number of authorized employee positions must be approved by the City Council.

State law provides for budgets to be amended or updated. City policy is to limit the number of amendments to primarily address unforeseen or changed circumstances, or major changes in Council policies or priorities.

Spring amendments are largely reserved for prior year carry-forward items, while Fall amendments are normally reserved for unforeseen year-end items.

# Summary



## Administrative - 7 Packages

- Capital budget neutral
- Debt budget neutral
- Services budget neutral
- Supplies budget neutral



## Supplemental - 22 Packages

- Staffing \$1,245,827
- Supplies \$ 426,450
- Services \$1,055,606
- Capital \$2,424,346

# Administrative Packages

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## Capital

- **3<sup>rd</sup> Avenue Bridge**
  - Change Order offset by Grant
  
- **38<sup>th</sup> Avenue Fund**
  - Repurpose unused funds from Brady & Lake/Everett projects
  
- **Water/Sewer Capital Fund**
  - Repurpose unused funds from Northshore Sewer

## Debt

- **Library Bond Paid**
  - Transfer to LTGO

## Supplies

- **Fire Radios**
  - Offset by reimbursement for Wildland Fire Mobilization

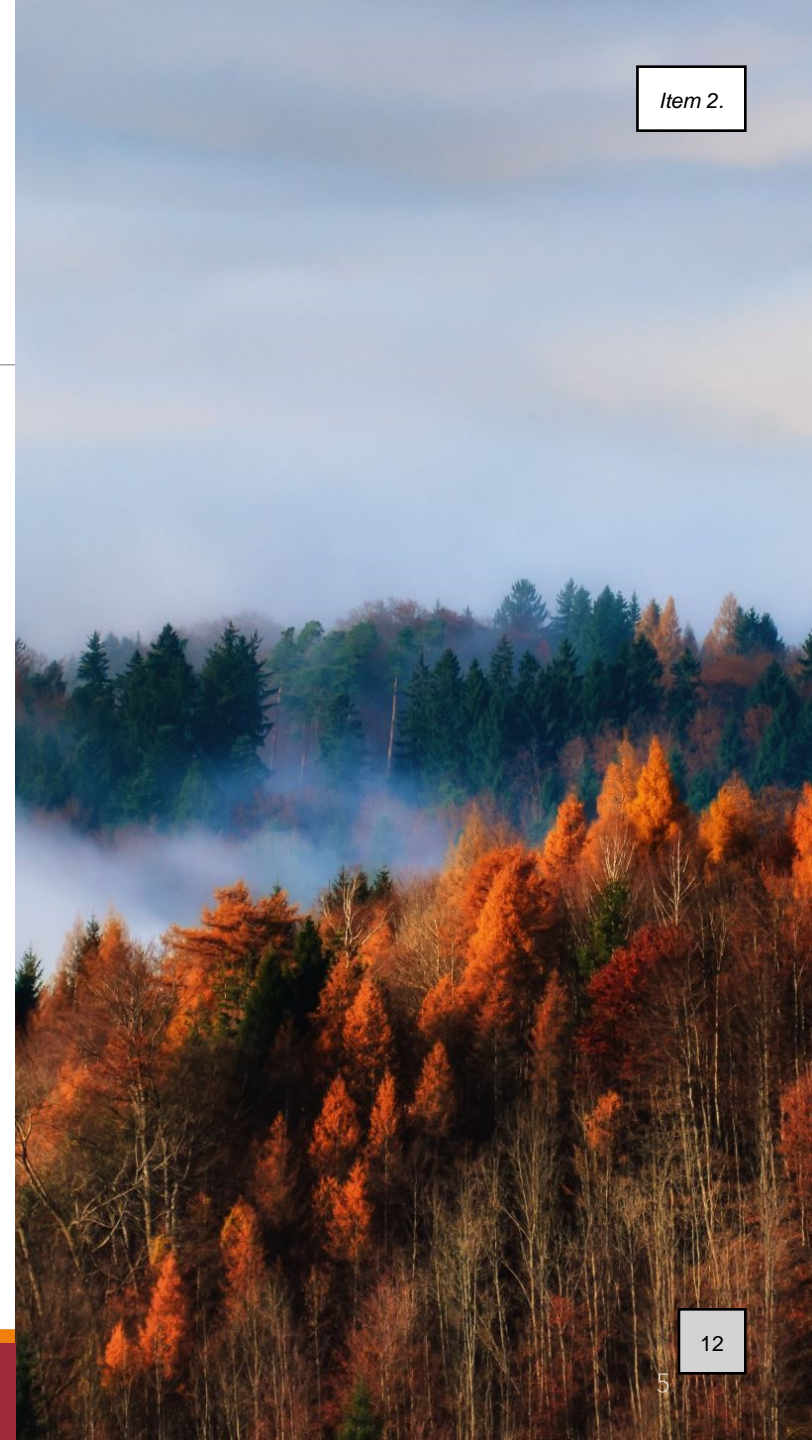
## Services

- **ARPA services**
  - Offset by second half of Federal relief funds

# Supplemental Packages

## Staffing

Package	Amount
Police Overtime	\$75,000
Retiree Medical Benefits	\$20,000
CWFD Staffing	\$1,150,827
➔ 4 New Firefighter/Paramedics	\$191,160
➔ 1 New Training Captain	\$164,667
➔ Overtime	\$455,000
➔ Frontline Backfilling (pre-hire retirements)	\$340,000





# Supplemental Packages

## *Supplies*



Package	Amount
Council Chambers Furniture	\$24,500
CWFD Tools & Equipment	\$210,000
Fuel	\$191,950
➔ General Fund	\$49,200
➔ Streets	\$30,000
➔ CWFD	\$49,750
➔ Solid Waste	\$40,000
➔ Water-Sewer	\$23,000



# Supplemental Packages

## *Services*

Package	Amount
Executive Consultant Services	\$400,000
Legal Services Contract Increase	\$60,000
Riverview Tenant Improvements	\$235,000
Library Professional Service Increase	\$108,406
Everett Street Corridor Study	\$100,000
CWFD Insurance Premium Increase	\$27,200
CWFD Repairs for Aging Buildings & Equipment	\$83,000
CWFD Professional Services (incl Merina contract)	\$42,000



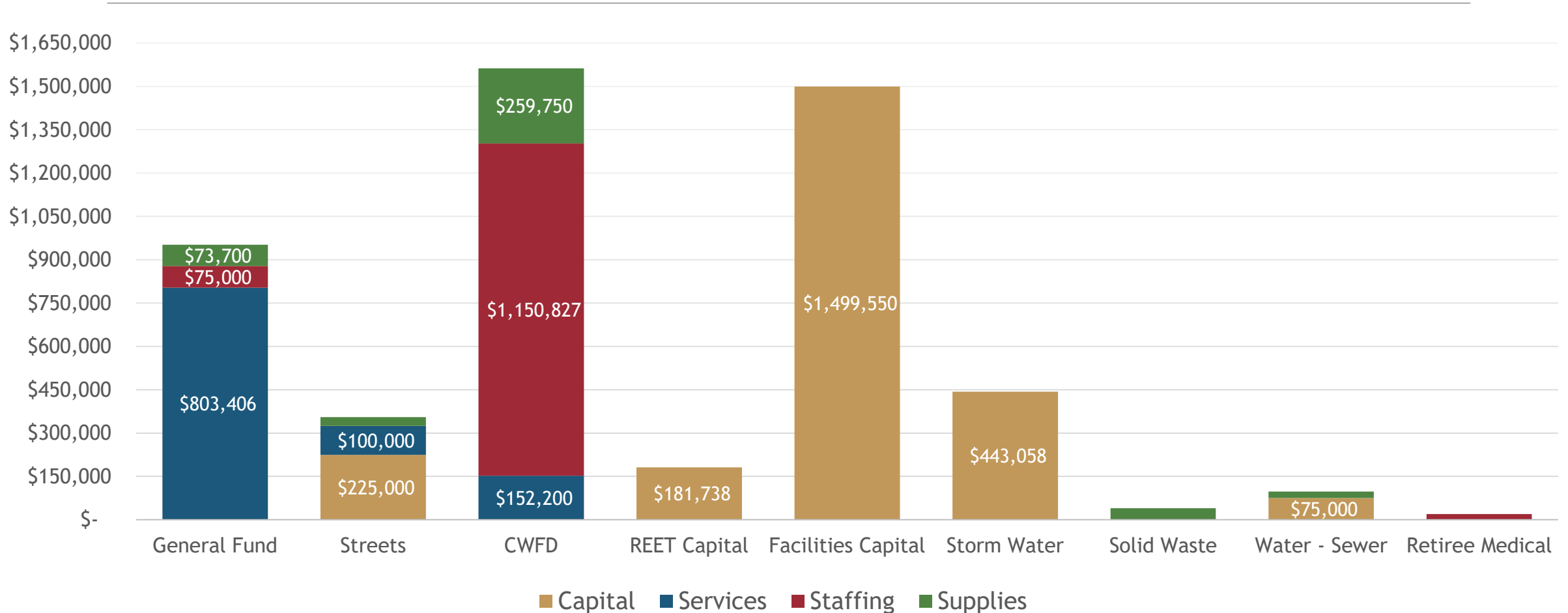


# Supplemental Packages

## *Capital*

Package	Amount
Pavement Preservation	\$225,000
ADA Improvements	\$46,738
2 <sup>nd</sup> Avenue Improvements	\$135,000
Library Roofing & Exterior Repairs	\$1,250,000
Library HVAC	\$249,550
Lake Management Plan	\$200,000
Vactor Truck	\$243,058
General Sewer Plan	\$75,000

# Supplemental Totals by Fund



# Timeline

October 17, 2022  
• Workshop: High-level Omnibus Summary

November 7, 2022  
• No Omnibus Activity

November 21, 2022  
• Regular Meeting: Open Public Hearing

December 5, 2022  
• Regular Meeting: Close Public Hearing and Consider Adoption





# Questions?

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# Staff Report

October 17, 2022 Council Workshop

2023 Property Tax 1% Discussion  
Presenter: Cathy Huber Nickerson, Finance Director  
Time Estimate: 10 minutes

Phone	Email
360.817.1537	chuber@cityofcamas.us

**BACKGROUND:** This presentation is designed to provide an overview of the 2023 property tax levy options Council has with the Implicit Price Deflator above 1%. Staff will provide the two options and will request direction for the 2023-2024 Biennial Budget.

**SUMMARY:** Property taxes are the primary revenue source for funding of general fund services and emergency medical services for the City of Camas. Property taxes are complicated with different limitations but the one limit which requires City Council’s annual consideration is the Levy Increase Limit. In Washington State, property taxes increases are not based on the increasing value of properties but rather on the amount of property taxes that are assessed from the prior year. Each year’s levy may be increased by no more than 1% or the Implicit Price Deflator (IPD) which ever is less. The IPD is the percentage change in the implicit price deflator for personal consumption as published by the Bureau of Economic Analysis by September 25<sup>th</sup>. The IPD for the 2023 property tax levy is 6.457%. Therefore, the lawful highest levy would be 1% increase.

The City always has the option to levy the prior year levy amount as well which would be 0% increase in the levy.

Both of these options impact the taxpayer but generally in Camas, it is usually a nominal amount variance between the options. The presentation will review the options for the General Fund levy. The presentation will also provide the average taxpayer’s impact with both options.

**EQUITY CONSIDERATIONS:**

What are the desired results and outcomes for this agenda item? The intent of the presentation is to provide options to City Council to determine which levy will benefit the whole community while maintain affordable tax rates.

What’s the data? What does the data tell us? N/A

How have communities been engaged? Are there opportunities to expand engagement? A public hearing will be scheduled for the property tax levies prior to adoption by City Council.

Who will benefit from, or be burdened by this agenda item? All property owners in the City of Camas will be impacted by this agenda item.

What are the strategies to mitigate any unintended consequences? The three legal options will be discussed in the presentation.

Does this agenda item have a differential impact on underserved populations, people living with disabilities, and/or communities of color? Please provide available data to illustrate this impact. The Clark County Assessor’s Office can provide exemptions for homeowners who are within certain age and income groups as well as homeowners who may be disabled.

Will this agenda item improve ADA accessibilities for people with disabilities? This agenda item can provide funding for ADA accessibility projects such as the street and sidewalk improvements and crossings.

What potential hurdles exists in implementing this proposal (include both operational and political)? N/A

How will you ensure accountabilities, communicate, and evaluate results? N/A

How does this item support a comprehensive plan goal, policy or other adopted resolution? This item contributes to ensuring sufficient revenue to meet the City’s desired level of service.

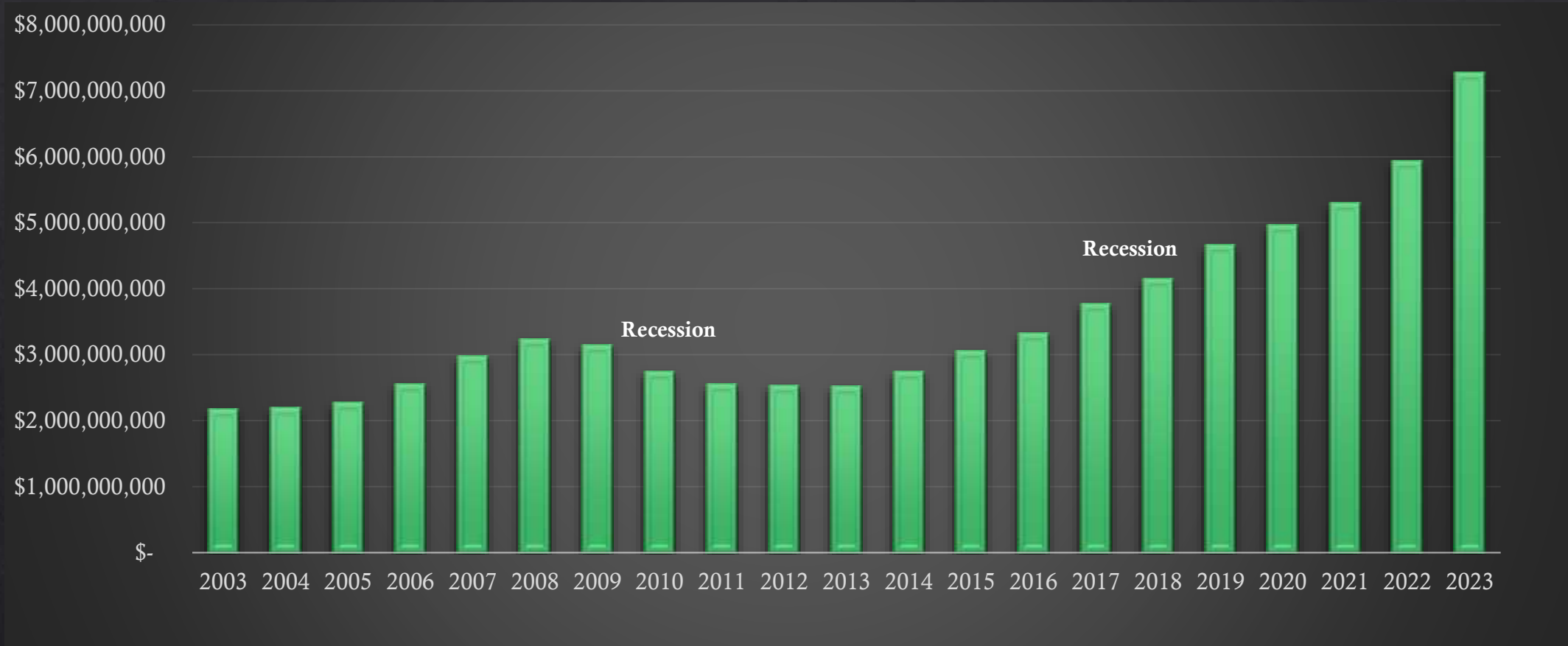
**BUDGET IMPACT:** The 2023-2024 Budget is projected to incorporate the 1% levy increase. In the past, Council has maintained the 1% to ensure the compounding impact of the 1% is preserved. To compare the options:

General Fund Levy	Tax Levy	Tax Rate	Impact on Homeowner Of \$572,386 Home
0%	\$14,309,655	\$1.93/\$1,000	\$1,105
1%	\$14,452,752	\$1.95/\$1,000	\$1,116
	\$143,097 more than 0%	\$0.02 more than 0%	\$11 more than 0%

**RECOMMENDATION:** Staff recommends the 1% property tax increase to preserve the base revenue source of the City’s General Fund and EMS Fund given the low financial impact to average homeowner.

City of Camas

# 2023 Property Tax Options



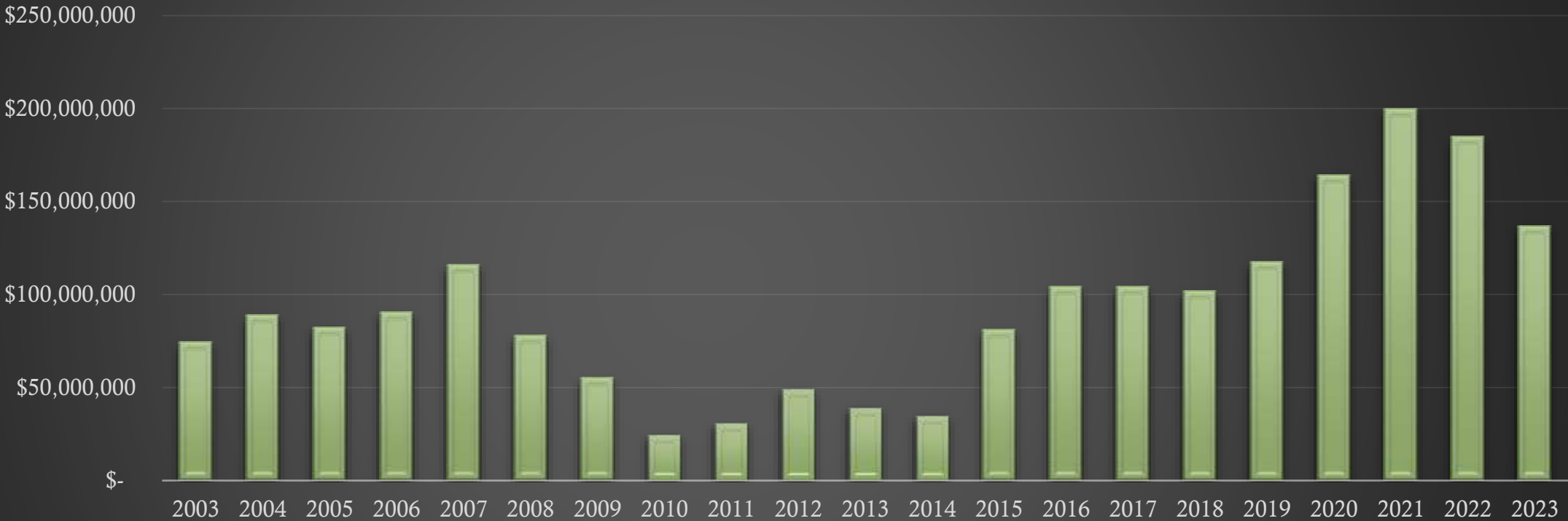
# Assessed Value

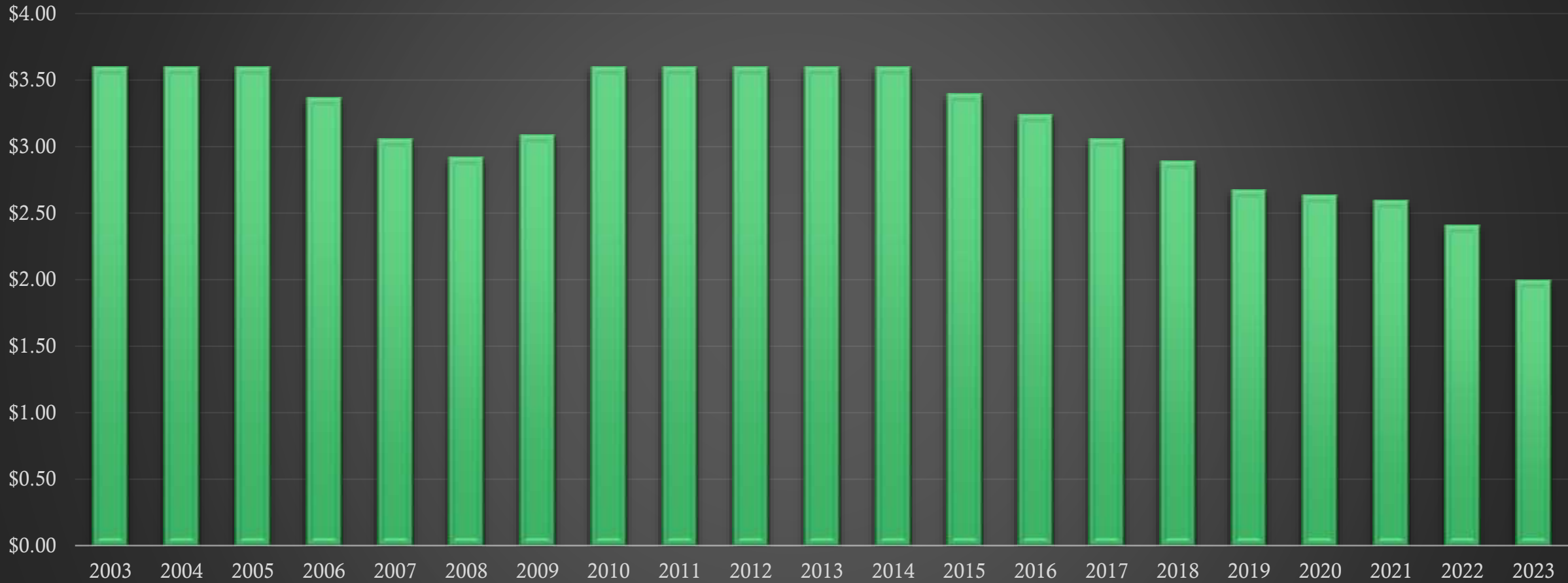


# Assessed Value Growth



# New Construction Values





# Tax Rates



# Tax Levy Growth

- ◇ Property Taxes are limited to IPD or 1% whichever is less
  - ◇ IPD rate is the % change in the implicit price deflator for personal consumption as published by the Bureau of Economic Analysis by September 25<sup>th</sup>
  - ◇ IPD rate for 2023 is 6.457%

# Property Tax Limitations

# Options for the City

0%

City Council can elect to not use either IPD or 1% and bank capacity

No recovery of the compounding impact

IPD

Not an option

1%

City Council elect to use 1%

Avoids the loss of compounding

# Impact of Options (General Fund)

0%

- ◇ Tax Levy \$14,309,655
- ◇ Tax Rate \$1.93
- ◇ Impact on \$572,386 Home
- ◇ \$1,105

1%

- ◇ Tax Levy \$14,452,752
- ◇ \$143,097 more than 0%
- ◇ Tax Rate \$1.95
- ◇ \$0.02 more than 0%
- ◇ Impact on \$572,386 Home
- ◇ \$1,116
- ◇ \$11 more than 0%



# Impact of Options (EMS)

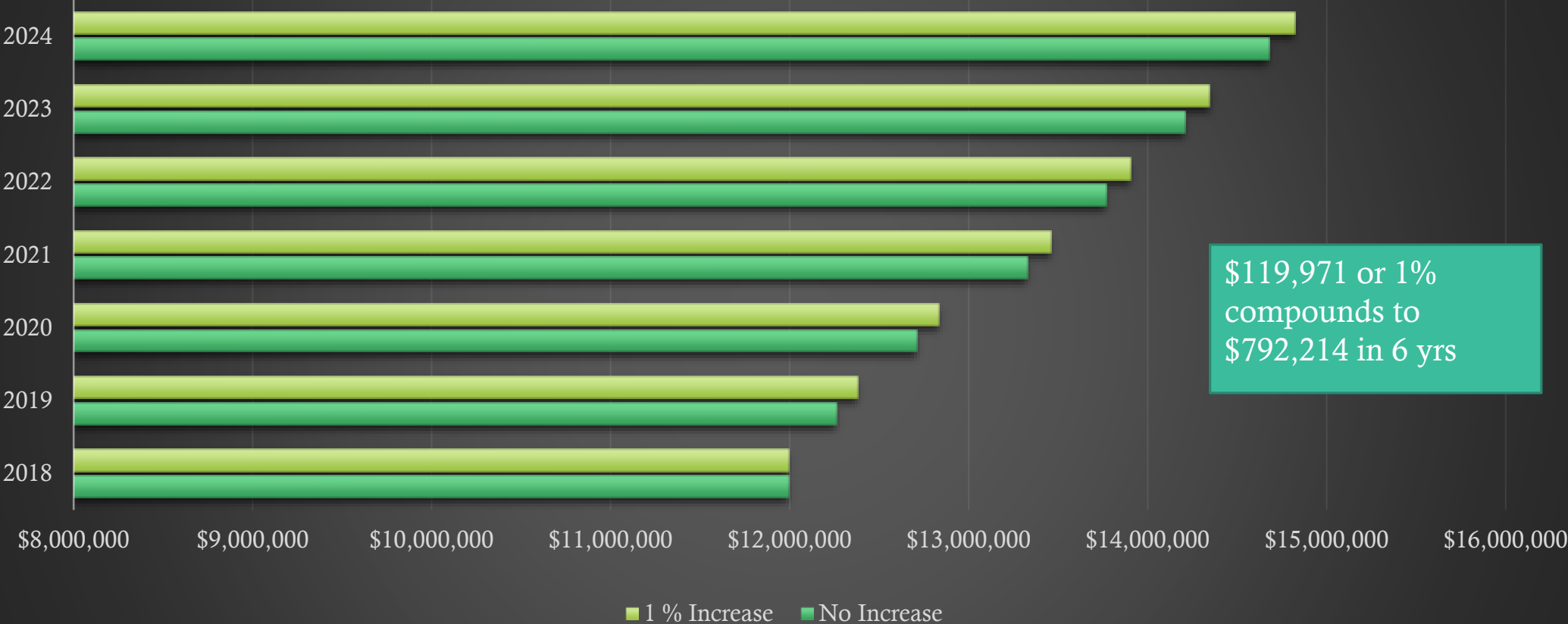
0%

- ◇ Tax Levy \$2,463,518
- ◇ Tax Rate \$0.339
- ◇ Impact on \$572,386 Home
- ◇ \$194

1%

- ◇ Tax Levy \$2,488,153
- ◇ \$24,635 more than 0%
- ◇ Tax Rate \$0.342
- ◇ \$0.003 more than 0%
- ◇ Impact on \$572,386 Home
- ◇ \$196
- ◇ \$2 more than 0%

# Compounding Impact



# Council Consideration





# Staff Report

October 17, 2022 Council Regular Meeting

3% Utility Tax Presentation  
Presenter: Cathy Huber Nickerson, Finance Director  
Time Estimate: 15 minutes

Phone	Email
360.817.1537	chuber@cityofcamas.us

**BACKGROUND:** This presentation provides information on a proposed 3% utility taxes as a revenue source for the City’s 2023-2024 biennial budget process.

**SUMMARY:** Utility taxes are considered part of the “Three-Legged Stool” for revenue to fund general operations of a city in Washington State. Utility taxes are imposed on the utility business and not on individual utility customers. Cities are permitted to levy the utility tax upon the income of public and private utilities providing services within the boundaries of that city. In addition, cities may also levy taxes on revenues generated by the city’s own utility both inside and outside the city limits.

This presentation will provide information on a 3% proposed utility tax for Council to consider during the 2023-2024 biennial budget process.

**EQUITY CONSIDERATIONS:**

What are the desired results and outcomes for this agenda item? Staff hopes this presentation will begin a larger conversation around the need to diversify the City’s revenues similar to the City’s neighboring jurisdictions.

What’s the data? What does the data tell us? The data shows the City is not utilizing all the revenue options available.

How have communities been engaged? Are there opportunities to expand engagement? Staff intends to use the month of October to do city-wide public engagement process.

Who will benefit from, or be burdened by this agenda item? All citizens and businesses within the City stand to benefit from the enhance level of service which additional revenues could fund.

What are the strategies to mitigate any unintended consequences? Utilities may pass the utility tax onto their customers but there some options available to the City to mitigate the impact on low-income households.



Does this agenda item have a differential impact on underserved populations, people living with disabilities, and/or communities of color? Please provide available data to illustrate this impact. There may be impacts on some lower income or disabled households, but the City may choose to offer assistance.

Will this agenda item improve ADA accessibilities for people with disabilities? N/A

What potential hurdles exists in implementing this proposal (include both operational and political)? This presentation is for Council information only.

How will you ensure accountabilities, communicate, and evaluate results? N/A

How does this item support a comprehensive plan goal, policy, or other adopted resolution? N/A

**BUDGET IMPACT:** Staff anticipates a 3% utility tax on City utilities which include: stormwater, garbage, water, and sewer to generate the following:

Utility	3% Revenue Estimate
Stormwater	\$63,375
Solid Waste	\$97,992
Water	\$157,906
Sewer	\$296,000
Total	\$615,273

**RECOMMENDATION:** Staff will present the process to impose the 3% utility tax on the City's utilities on November 7, 2022 at the City Council Workshop.



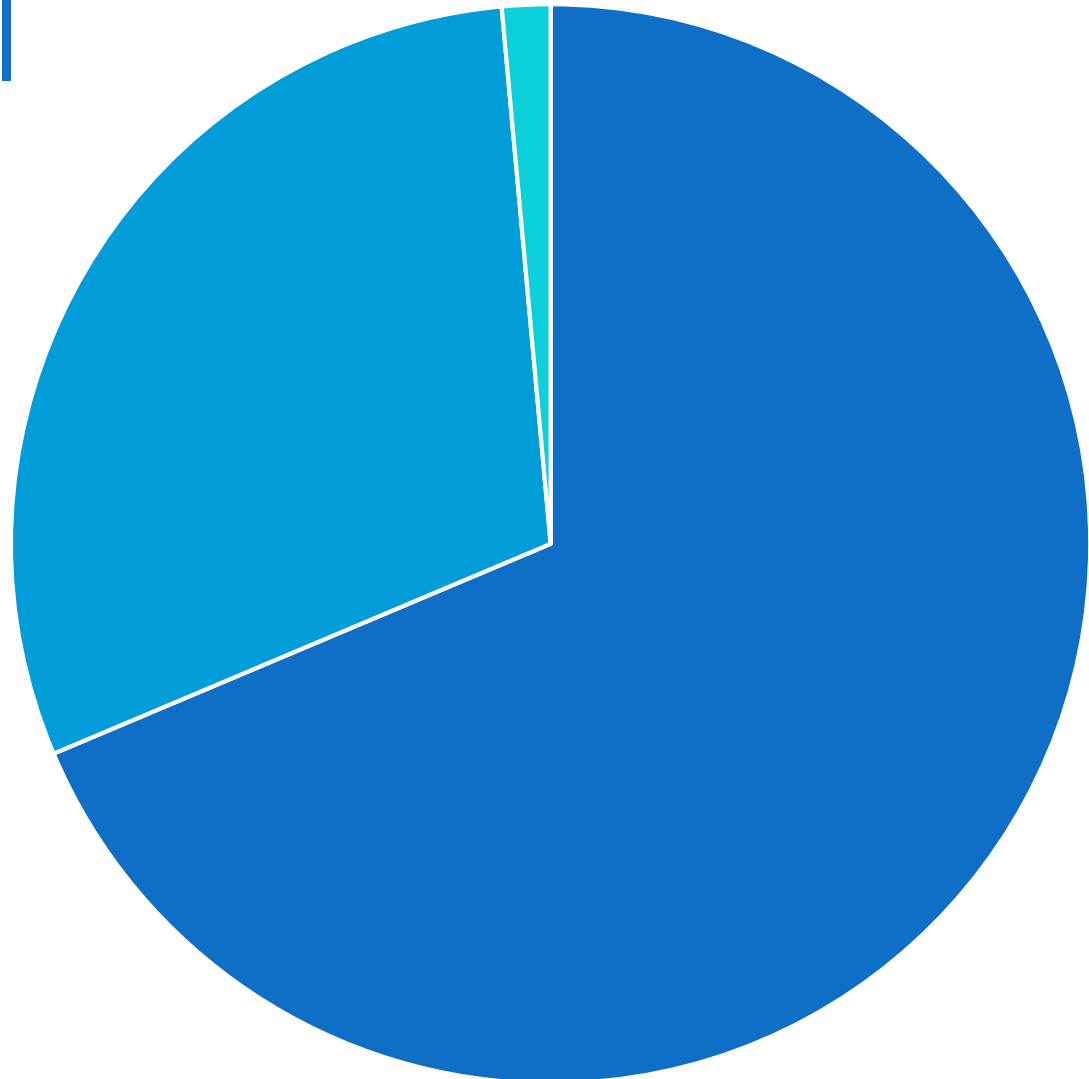
# UTILITY TAXES

City of Camas

2023-2024 Budget Preparation

# Three-Legged Stool

- Property Tax \$14,498,264
- Sales Tax \$6,317,091
- Utility Tax \$306,023



# What are utility taxes?

Utility taxes are levied on the gross operating revenues earned by private utilities operating within a city and by the city's own utilities.

Utility taxes are levied on the utility NOT the customer. Confusion for the customer is when the utility lists the tax on the customer's bill. The tax must be paid from the utility revenues and not the customer pass through.

RCW 35A.82.020



Utility	3% Revenue Estimate
Stormwater	\$63,375
Solid Waste	\$97,992
Water	\$157,906
Sewer	\$296,000
Total	\$615,273

# Possible Revenue Generation

	Residence 1			Residence 2			Residence 3		
City Utilities	Bi-monthly	3% Util Tax	Bi-Monthly Total	Bi-monthly	3% Util Tax	Bi-Monthly Total	Bi-monthly	3% Util Tax	Bi-Monthly Total
Water	\$ 144.50	\$ 4.34	\$ 148.84	\$ 74.90	\$ 2.25	\$ 77.15	\$ 316.18	\$ 9.49	\$ 325.67
Sewer	\$ 142.12	\$ 4.26	\$ 146.38	\$ 82.06	\$ 2.46	\$ 84.52	\$ 283.69	\$ 8.51	\$ 292.20
Garbage	\$ 43.10	\$ 1.29	\$ 44.39	\$ 29.30	\$ 0.88	\$ 30.18	\$ 33.90	\$ 1.02	\$ 34.92
Stormwater	\$ 26.32	\$ 0.79	\$ 27.11	\$ 26.32	\$ 0.79	\$ 27.11	\$ 26.32	\$ 0.79	\$ 27.11
<b>Total</b>	\$ 356.04	\$ 10.68	\$ 366.72	\$ 212.58	\$ 6.38	\$ 218.96	\$ 660.09	\$ 19.80	\$ 679.89
<b>Annualized</b>	\$ 2,136.24	\$ 64.09	\$ 2,200.33	\$ 1,275.48	\$ 38.26	\$ 1,313.74	\$ 3,960.54	\$ 118.82	\$ 4,079.36

# 3% UTILITY TAX SCENARIOS

	Downtown Business			Industrial Customer		
City Utilities	Bi-monthly	3% Util Tax	Bi-Monthly Total	Monthly	3% Util Tax	Monthly Total
Water	\$ 654.59	\$ 19.64	\$ 674.23	\$ 30,121.25	\$ 903.64	\$ 31,024.89
Sewer	\$ 1,270.41	\$ 38.11	\$ 1,308.52	\$ 64,047.87	\$ 1,921.44	\$ 65,969.31
Garbage	\$ 247.54	\$ 7.43	\$ 254.97	\$ 247.54	\$ 7.43	\$ 254.97
Stormwater	\$ 52.64	\$ 1.58	\$ 54.22	\$ 1,056.96	\$ 31.71	\$ 1,088.67
<b>Total</b>	\$ 2,225.18	\$ 66.76	\$ 2,291.94	\$ 95,473.62	\$ 2,864.21	\$ 98,337.83
<b>Annualized</b>	<b>\$ 13,351.08</b>	<b>\$ 400.53</b>	<b>\$ 13,751.61</b>	<b>\$ 1,145,683.44</b>	<b>\$ 34,370.50</b>	<b>\$ 1,180,053.94</b>

# 3% UTILITY TAX SCENARIOS

# Low Income or Disabled Citizen Options

## - Tax Rebate

- Customer would apply for the rebate in January-April each year. Requirements would include:
  - 65 years or older or have a disability as defined by RCW
  - Live within City limits
  - Meets income level as defined by HUD and proof with IRS forms or the last two months of bank statements
  - Have copies of full bills

## - Tax Exemption

- Customers would apply by instead of a rebate, there would be an exemption for City utilities.



# Process to implement

1. Public Hearing

2. Ordinance should include a referendum clause



# Staff Report

October 17, 2022 Council Workshop

2023-2024 Recommended Operating Budget Presentation

Presenter: Cathy Huber Nickerson, Finance Director and Debra Brooks, Financial Analyst

Time Estimate: 30 minutes

Phone	Email
360.817.1537	<a href="mailto:chuber@cityofcamas.us">chuber@cityofcamas.us</a>
360.817.7025	<a href="mailto:dbrooks@cityofcamas.us">dbrooks@cityofcamas.us</a>

**BACKGROUND:** This presentation is to review the proposed 2023-2024 Operating Budget both with revenues and expenditures. After the presentation, Council will have time for questions and discussion.

**SUMMARY:** In prior budget cycles, the budget preparation was more staff driven in response to City Council themes from the Annual Planning Conference and the Mayor’s input. The 2023-2024 Budget cycle is attempting a more collaborative process by:

- Leadership working collaboratively with staff to put forth decision packages for the Camas community to provide comment, present to Council, and work directly with the Executive Team.
- Council will have multiple opportunities in workshops, retreats, public hearings, documents, public engagement reports, and council meetings to consider the proposed budget.
- Mayor will be working with staff in the formative stages of the budget leading to the Mayor’s recommended budget to incorporate input from Leadership, Council, and the Community.
- Community will have a variety of ways to provide input including Camas Days booth, Balancing Act, Engage Camas, public hearings, citizen advisory boards, and Farmer’s Market booths.

This budget cycle has resulted in the Mayor’s Recommended Budget for 2023-2024 reflecting the priorities of the whole community with future planning documents to guide the City forward.

Operating Budgets fund the day-to-day operations of the City. The largest of these budgets is the General Fund which funds the basic services of the City excluding the utilities. Other operating funds include: Streets, CWFD, Lodging Tax, Cemetery, Water/Sewer, Stormwater, and Solid Waste.

Discussion will center on what decision packages are included in the 2023-2024 budget and revenues required to fund the balanced 2023-2024 proposed budget.

**EQUITY CONSIDERATIONS:**

What are the desired results and outcomes for this agenda item? The intent of the presentation is to provide City Council a proposed budget process to better meet the requests of the Mayor, Council, and the community.

What's the data? What does the data tell us? N/A.

How have communities been engaged? Are there opportunities to expand engagement? This presentation will outline the plan to expand public engagement in the budget process.

Who will benefit from, or be burdened by this agenda item? This agenda item provides context for decision making for City Council.

What are the strategies to mitigate any unintended consequences? N/A

Does this agenda item have a differential impact on underserved populations, people living with disabilities, and/or communities of color? Please provide available data to illustrate this impact. Staff is looking to provide different options for gathering public comment.

Will this agenda item improve ADA accessibilities for people with disabilities? Yes, data can be communicated in accessible forms.

What potential hurdles exists in implementing this proposal (include both operational and political)? The hurdles are staff time and access to data. This is a project which will take time and commitment. This is a long-term project.

How will you ensure accountabilities, communicate, and evaluate results? There will be communications plan built into the project and all data will be incorporated into the 2023-2024 budget document.

How does this item support a comprehensive plan goal, policy, or other adopted resolution? This item provides open and transparent financial reporting which is a goal of the City's strategic plan and meets best financial practices.

**BUDGET IMPACT:** This agenda item presents the proposed operating budget from the Mayor's Recommended 2023-2024 Budget.

**RECOMMENDATION:** Depending upon the Council discussion, an additional Special Meeting may be required to complete Council's consideration for the 2023-2024 Operating Budget proposal.