

**CITY OF CAMAS**  
**2019-2020**  
**RECOMMENDED**  
**BUDGET**

October 1, 2018

# Strategic Plan

## Level of Service Focus

- Safety for our residents
- Security for our employees

## Diversity of Revenues

- One-time revenues for one time expenditures
- Neutral use of diversifying revenue = no growth in property tax/use of utility tax

## Fund Balance Preservation

- Use of development related revenues for services it pays for
- Reserves maintained for next downturn

2019-2020  
Recommended  
Budget Highlights

- Operating Budget
  - General Fund
    - Fund Balance of 24% in 2019 and 31% in 2020
    - Improving level of service:
      - More safety by adding 2 Police Officers
      - Improved Security in Municipal Court
      - Better Parks Maintenance by adding 2 FTE and replace playground equipment
      - More responsive code enforcement moving .5 FTE for full time
      - Timely work with development with improvements in Engineering staffing
  - Street Fund
    - Enhance Preservation Program with TBD funding and Neighborhood Improvements
    - Improving safety with 6<sup>th</sup> Ave. Road Diet and Downtown Analysis
  - C/W Fire and EMS Fund
    - Fund Balance to 15%
    - Includes: 4 fire fighters, 1 deputy fire marshal and SCBAs
  - Cemetery
    - Security fence and electronic gate funded with a grant

## 2019-2020 Recommended Budget Highlights

- Capital Projects
  - Streets
    - Brady
    - Larkspur
    - Lake and Everett
  - Parks
    - Legacy Lands
    - Fallen Leaf Lake Enhancements
    - Complete the links for Trail around Lacamas Lake
    - Mill Ditch Trail
    - Crown Park Improvements
    - Dog Park

# 2019-2020 Recommended Budget Highlights



- Capital Projects
  - Storm Drainage
    - Columbia Summit Detention
    - Wetland Mitigation and Monitoring
  - Water
    - New Water Wells
    - Water Reservoir
      - Transmission lines
    - Meter Replacement Program
    - Watershed Timber Management
  - Sewer
    - Lacamas Creek Pump Station
    - Wastewater Treatment Plant Upgrades
    - Sewer Main Repair and Replacement

# 2019-2020 Recommended Budget Highlights

- Revenue Assumptions
  - Property Taxes
    - 2019 Property Tax increased by 1% then reduced by \$119,972 and bank the \$119,972 capacity
    - 2020 Property Tax increased by 1%
  - Utility Taxes
    - 2019 implement a combination of utility tax for a total of \$119,972
    - 2020 status quo
  - Fee Schedule
    - 2019 increase at CPI (rounded to the nearest \$)
    - 2020 increase at CPI (rounded to the nearest \$)
  - Impact Fees
    - Park Impact Fees Increased
    - Utility Rates – 5 Year Analysis Implemented
    - SDCs – Increased with the City-wide rate

# QUESTIONS

Next Meeting

Operating Budget  
2019-2020

Property Taxes and  
Utility Taxes

## City of Camas Budget for 2019-2020

Fund	Projected Beginning Fund Balance	2019-2020 Revenues	2019-2020 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 6,067,888	\$ 51,814,944	\$ 50,119,583	\$ 7,763,249	\$ 1,695,361
City Street	\$ 824,100	\$ 6,540,615	\$ 7,133,433	\$ 231,282	\$ (592,818)
Tree Fund	\$ -	\$ 10,319	\$ 10,000	\$ 319	\$ 319
C/W Fire and EMS	\$ 1,434,397	\$ 22,662,916	\$ 22,406,873	\$ 1,690,440	\$ 256,043
Lodging Tax	\$ 19,169	\$ 26,236	\$ 20,300	\$ 25,105	\$ 5,936
Cemetery	\$ 41,486	\$ 588,384	\$ 605,371	\$ 24,499	\$ (16,987)
Unlimited G.O. Bond Debt Service	\$ 44,209	\$ 1,220,000	\$ 1,248,045	\$ 16,164	\$ (28,045)
Limited G.O. Bond Debt Service	\$ -	\$ 2,324,436	\$ 2,324,436	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 6,263,005	\$ 6,789,045	\$ 6,343,663	\$ 6,708,387	\$ 445,382
Park Impact Fee Capital	\$ 902,130	\$ 1,785,964	\$ 865,775	\$ 1,822,319	\$ 920,189
Transportation Impact Fee Capital	\$ 1,236,999	\$ 3,738,677	\$ 1,231,484	\$ 3,744,192	\$ 2,507,193
Fire Impact Fee	\$ 411,185	\$ 388,312	\$ -	\$ 799,497	\$ 388,312
Brady Road Construction	\$ 1,170,000	\$ 4,880,000	\$ 6,050,000	\$ -	\$ (1,170,000)
Larkspur Street Construction	\$ 900,000	\$ 1,350,000	\$ 2,250,000	\$ -	\$ (900,000)
Legacy Lands Project	\$ 7,627,444	\$ 2,675,438	\$ 10,302,882	\$ -	\$ (7,627,444)
Lake and Everett	\$ -	\$ 7,650,000	\$ 7,650,000	\$ -	\$ -
Storm Water Utility	\$ 2,521,157	\$ 3,339,153	\$ 4,360,850	\$ 1,499,460	\$ (1,021,697)
City Solid Waste	\$ 2,383,279	\$ 5,707,257	\$ 4,883,000	\$ 3,207,536	\$ 824,257
Water-Sewer	\$ 8,474,464	\$ 28,664,695	\$ 31,972,624	\$ 5,166,535	\$ (3,307,929)
Water-Sewer Capital Projects	\$ -	\$ 25,651,000	\$ 25,651,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 5,935,405	\$ 114,632	\$ 3,000,000	\$ 3,050,037	\$ (2,885,368)
Water-Sewer Capital Reserve	\$ 8,449,954	\$ 8,725,180	\$ 625,000	\$ 16,550,134	\$ 8,100,180
Water-Sewer Bond Reserve	\$ 1,661,363	\$ 64,180	\$ -	\$ 1,725,543	\$ 64,180
Equipment Rental	\$ 1,803,244	\$ 3,434,985	\$ 4,150,581	\$ 1,087,648	\$ (715,596)
Firefighter's Pension	\$ 2,165,157	\$ 69,960	\$ 765,125	\$ 1,469,992	\$ (695,165)
Retiree Medical	\$ -	\$ 323,419	\$ 323,419	\$ -	\$ -
LEOFF 1 Disability Board	\$ -	\$ 976,373	\$ 976,373	\$ -	\$ -
<b>Total City Budget 2019-2020</b>	<b>\$ 60,336,035</b>	<b>\$ 191,516,120</b>	<b>\$ 195,269,816</b>	<b>\$ 56,582,338</b>	<b>\$ (3,753,697)</b>



EXHIBIT A

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 1/1/2018	\$ 6,067,888	\$ 2,319,152	\$ 44,209	\$ 18,510,763	\$ 29,425,622	\$ 1,803,244	\$ 2,165,157	\$ 60,336,035
<b>Revenues</b>								
Taxes	\$ 34,483,934	\$ 4,402,081	\$ 1,220,000	\$ 4,144,754				\$ 44,250,769
Licenses and Permits	\$ 3,066,147	\$ 154,961						\$ 3,221,108
Intergovernmental	\$ 1,223,812	\$ 1,120,157		\$ 11,332,709				\$ 13,676,678
Charges for Services	\$ 11,999,303	\$ 11,390,091		\$ 5,837,183	\$ 45,495,980	\$ 3,382,323		\$ 78,104,880
Fines and Forfeitures	\$ 411,855	\$ 35,551						\$ 447,406
Miscellaneous Revenue	\$ 629,893	\$ 171,923		\$ 247,790	\$ 1,119,117	\$ 52,662	\$ 69,960	\$ 2,291,345
Non-Revenues	\$ -			\$ 7,650,000	\$ 17,185,000			\$ 24,835,000
Transfers	\$ -	\$ 12,553,706	\$ 2,324,436	\$ 45,000	\$ 8,466,000		\$ 1,299,792	\$ 24,688,934
<b>Total Revenue</b>	<b>\$ 51,814,944</b>	<b>\$ 29,828,470</b>	<b>\$ 3,544,436</b>	<b>\$ 29,257,436</b>	<b>\$ 72,266,097</b>	<b>\$ 3,434,985</b>	<b>\$ 1,369,752</b>	<b>\$ 191,516,120</b>
<b>Total Available Resources</b>	<b>\$ 57,882,832</b>	<b>\$ 32,147,622</b>	<b>\$ 3,588,645</b>	<b>\$ 47,768,199</b>	<b>\$ 101,691,719</b>	<b>\$ 5,238,229</b>	<b>\$ 3,534,909</b>	<b>\$ 251,852,155</b>
<b>Expenditures</b>								
Salaries and Benefits	\$ 26,413,938	\$ 19,638,808			\$ 8,448,602	\$ 1,193,945	\$ 1,306,013	\$ 57,001,306
Supplies and Services	\$ 7,675,720	\$ 5,874,723		\$ 92,095	\$ 13,903,306	\$ 1,252,498		\$ 28,798,342
Intergovernmental	\$ 2,058,000	\$ 402,912			\$ 1,253,056			\$ 3,713,968
Capital	\$ 963,097	\$ 3,598,181		\$ 32,817,882	\$ 29,964,000	\$ 1,704,138		\$ 69,047,298
Debt Service		\$ -	\$ 3,572,481		\$ 8,447,488			\$ 12,019,969
Transfers	\$ 13,008,828	\$ 661,353		\$ 1,783,827	\$ 8,476,022		\$ 758,904	\$ 24,688,934
<b>Total Expenditures</b>	<b>\$ 50,119,583</b>	<b>\$ 30,175,977</b>	<b>\$ 3,572,481</b>	<b>\$ 34,693,804</b>	<b>\$ 70,492,474</b>	<b>\$ 4,150,581</b>	<b>\$ 2,064,917</b>	<b>\$ 195,269,817</b>
Estimated Ending Fund Balance	\$ 7,763,249	\$ 1,971,645	\$ 16,164	\$ 13,074,395	\$ 31,199,245	\$ 1,087,648	\$ 1,469,992	\$ 56,582,338
<b>Total Expenditures and Reserve Balance</b>	<b>\$ 57,882,832</b>	<b>\$ 32,147,622</b>	<b>\$ 3,588,645</b>	<b>\$ 47,768,199</b>	<b>\$ 101,691,719</b>	<b>\$ 5,238,229</b>	<b>\$ 3,534,909</b>	<b>\$ 251,852,155</b>

## City of Camas 2019-2020 Recommended Revenue Budget

Fund	Taxes	Licenses & Permits	Inter-governmental Revenue	Charges For Services	Fines & Forfeits	Misc. Revenue	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	Total
<b>General Government Operations</b>										
<b>General Fund</b>	\$ 34,483,934	\$ 3,066,147	\$ 1,223,812	\$ 11,999,303	\$ 411,855	\$ 629,893		\$ -	\$ 6,067,888	\$ 57,882,832
<b>Special Revenue</b>										
Street Fund			1,117,577	564,842		28,280		4,829,916	824,100	7,364,715
Tree Fund		4,049			2,024	4,246			-	10,319
Camas/Washougal Fire and EMS	4,376,377	150,912	2,580	10,718,282	33,527	37,448	-	7,343,790	1,434,397	24,097,313
Lodging Tax	25,704					532			19,169	45,405
Cemetery				106,967		101,417		380,000	41,486	629,870
<b>Sub Total</b>	<b>4,402,081</b>	<b>154,961</b>	<b>1,120,157</b>	<b>11,390,091</b>	<b>35,551</b>	<b>171,923</b>	<b>-</b>	<b>12,553,706</b>	<b>2,319,152</b>	<b>32,147,622</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service	1,220,000								44,209	1,264,209
Limited G.O. Bond Debt Service								2,324,436	-	2,324,436
<b>Sub Total</b>	<b>1,220,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,324,436</b>	<b>44,209</b>	<b>3,588,645</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital	4,144,754		2,522,709			76,582		45,000	6,263,005	13,052,050
Park Impact Fee Capital				1,743,572		42,392			902,130	2,688,094
Transportation Impact Fee Capital				3,715,951		22,726		-	1,236,999	4,975,676
Fire Impact Fee				377,660		10,652			411,185	799,497
Brady Road Construction			4,880,000			-			1,170,000	6,050,000
Larkspur Street Construction			1,350,000						900,000	2,250,000
Legacy Lands Project			2,580,000			95,438			7,627,444	10,302,882
Lake and Everett Construction							7,650,000		-	7,650,000
<b>Sub Total</b>	<b>4,144,754</b>	<b>-</b>	<b>11,332,709</b>	<b>5,837,183</b>	<b>-</b>	<b>247,790</b>	<b>7,650,000</b>	<b>45,000</b>	<b>18,510,763</b>	<b>47,768,199</b>
<b>Enterprise</b>										
Storm Water Utility			-	3,268,479		70,674		-	2,521,157	5,860,310
City Solid Waste				5,641,423		65,834			2,383,279	8,090,536
Water-Sewer				28,080,506		584,189		-	8,474,464	37,139,159
Water-Sewer Capital Projects							17,185,000	8,466,000	-	25,651,000
North Shore Sewer Construction Project						114,632			5,935,405	6,050,037
Water-Sewer Capital Reserve				8,505,572		219,608		-	8,449,954	17,175,134
Water-Sewer Bond Reserve						64,180			1,661,363	1,725,543
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,495,980</b>	<b>-</b>	<b>1,119,117</b>	<b>17,185,000</b>	<b>8,466,000</b>	<b>29,425,622</b>	<b>101,691,719</b>
<b>Internal Support</b>										
Equipment Rental				3,382,323		52,662			1,803,244	5,238,229
<b>Reserves</b>										
Firefighter's Pension						69,960			2,165,157	2,235,117
Retiree Medical								323,419	-	323,419
LEOFF 1 Disability Board								976,373	-	976,373
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,960</b>	<b>-</b>	<b>1,299,792</b>	<b>2,165,157</b>	<b>3,534,909</b>
<b>Total</b>	<b>\$ 44,250,769</b>	<b>\$ 3,221,108</b>	<b>\$ 13,676,678</b>	<b>\$ 78,104,880</b>	<b>\$ 447,406</b>	<b>\$ 2,291,345</b>	<b>\$ 24,835,000</b>	<b>\$ 24,688,934</b>	<b>\$ 60,336,035</b>	<b>\$ 251,852,155</b>

## City of Camas 2019-2020 Recommended Expenditure Budget

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-governmental Services/Taxes	Interfund Transfers	Debt Services	Capital Outlay	Total	Ending Fund Balance
<b>General Government Operations</b>										
General Fund	\$ 18,745,827	\$ 7,668,111	\$ 862,073	\$ 6,813,647	\$ 2,058,000	\$ 13,008,828	\$ -	\$ 963,097	\$ 50,119,583	\$ 7,763,249
<b>Special Revenue</b>										
Street Fund	953,368	477,887	132,041	2,062,774	74,067	365,115		3,068,181	7,133,433	231,282
Tree Fund				10,000					10,000	319
Camas/Washougal Fire and EMS	13,511,393	4,404,201	1,321,318	2,114,878	328,845	296,238		430,000	22,406,873	1,690,440
Lodging Tax				20,300					20,300	25,105
Cemetery	209,845	82,114	25,624	187,788				100,000	605,371	24,499
<b>Sub Total</b>	<b>14,674,606</b>	<b>4,964,202</b>	<b>1,478,983</b>	<b>4,395,740</b>	<b>402,912</b>	<b>661,353</b>	<b>-</b>	<b>3,598,181</b>	<b>30,175,977</b>	<b>1,971,645</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service							1,248,045		1,248,045	16,164
Limited G.O. Bond Debt Service							2,324,436		2,324,436	-
<b>Sub Total</b>							<b>3,572,481</b>		<b>3,572,481</b>	<b>16,164</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital				92,095		236,568		6,015,000	6,343,663	6,708,387
Park Impact Fee Capital				-		315,775		550,000	865,775	1,822,319
Transportation Impact Fee Capital						1,231,484			1,231,484	3,744,192
Fire Impact Fee						-			-	799,497
Brady Road Construction								6,050,000	6,050,000	-
Larkspur Street Construction								2,250,000	2,250,000	-
Legacy Lands Project								10,302,882	10,302,882	-
Lake and Everett Construction								7,650,000	7,650,000	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,095</b>	<b>-</b>	<b>1,783,827</b>	<b>-</b>	<b>32,817,882</b>	<b>34,693,804</b>	<b>13,074,395</b>
<b>Enterprise</b>										
Storm Water Utility	900,097	495,825	81,075	1,667,120	36,635		127,098	1,053,000	4,360,850	1,499,460
City Solid Waste	664,073	356,866	166,659	3,437,986	257,416				4,883,000	3,207,536
Water-Sewer	4,114,299	1,917,442	1,795,793	6,754,673	959,005	7,851,022	8,320,390	260,000	31,972,624	5,166,535
Water-Sewer Capital Projects								25,651,000	25,651,000	-
North Shore Sewer Construction Project								3,000,000	3,000,000	3,050,037
Water-Sewer Capital Reserve						625,000			625,000	16,550,134
Water-Sewer Bond Reserve										1,725,543
<b>Sub Total</b>	<b>5,678,469</b>	<b>2,770,133</b>	<b>2,043,527</b>	<b>11,859,779</b>	<b>1,253,056</b>	<b>8,476,022</b>	<b>8,447,488</b>	<b>29,964,000</b>	<b>70,492,474</b>	<b>31,199,245</b>
<b>Internal Support</b>										
Equipment Rental	803,757	390,188	541,827	710,671				1,704,138	4,150,581	1,087,648
<b>Reserves</b>										
Firefighter's Pension		6,221				758,904			765,125	1,469,992
Retiree Medical		323,424							323,424	-
LEOFF 1 Disability Board		976,373							976,373	-
<b>Sub Total</b>	<b>-</b>	<b>1,306,018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>758,904</b>	<b>-</b>	<b>-</b>	<b>2,064,922</b>	<b>1,469,992</b>
<b>Total</b>	<b>\$ 39,902,659</b>	<b>17,098,652</b>	<b>4,926,410</b>	<b>23,871,932</b>	<b>3,713,968</b>	<b>24,688,934</b>	<b>12,019,969</b>	<b>69,047,298</b>	<b>195,269,822</b>	<b>56,582,338</b>

City of Camas  
Revenue Budget Summary for 2019-2020

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>General Fund</b>										
Taxes	\$ 15,608,215	\$ 16,473,853	5.5%	\$ 16,961,991	3.0%	\$ 488,138	\$ 17,521,943	3.3%	\$ 559,952	Commercial Proj-Prop Tax and Sales Tax
Licenses and Permits	\$ 1,059,129	\$ 966,317	-8.8%	\$ 1,185,767	22.7%	\$ 219,450	\$ 1,880,380	58.6%	\$ 694,613	New Construction
Intergovernmental	\$ 600,256	\$ 593,360	-1.1%	\$ 608,444	2.5%	\$ 15,084	\$ 615,368	1.1%	\$ 6,924	Stagnant State and County shared revenues
Charges for Services	\$ 4,208,874	\$ 4,985,094	18.4%	\$ 5,608,452	12.5%	\$ 623,358	\$ 6,390,851	14.0%	\$ 782,399	New construction fees
Fines and Forfeitures	\$ 181,439	\$ 232,486	28.1%	\$ 204,192	-12.2%	\$ (28,294)	\$ 207,663	1.7%	\$ 3,471	Trend Based
Miscellaneous Revenue	\$ 518,628	\$ 315,037	-39.3%	\$ 311,872	-1.0%	\$ (3,165)	\$ 318,021	2.0%	\$ 6,149	Adjusted for one-time contributions
<b>Total General Fund</b>	<b>\$ 22,176,541</b>	<b>\$ 23,566,147</b>	<b>6.3%</b>	<b>\$ 24,880,718</b>	<b>5.6%</b>	<b>\$ 1,314,571</b>	<b>\$ 26,934,226</b>	<b>8.3%</b>	<b>\$ 2,053,508</b>	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Taxes	\$ 1,156	\$ -	-100.0%							Annexation Road Taxes from County 2016
Intergovernmental	\$ 757,206	\$ 526,161	-30.5%	\$ 554,079	5.3%	\$ 27,918	\$ 563,498	1.7%	\$ 9,419	Grant in 2017 for LED lights
Charges for Service				\$ 184,589	100.0%	\$ 184,589	\$ 380,253	106.0%	\$ 195,664	TBD License Fees
Miscellaneous Revenue	\$ 3,689	\$ 64,188	1640.0%	\$ 14,010	-78.2%	\$ (50,178)	\$ 14,270	1.9%	\$ 260	
Transfers from other funds	\$ 2,435,433	\$ 2,428,393	-0.3%	\$ 2,422,403	-0.2%	\$ (5,990)	\$ 2,407,513	-0.6%	\$ (14,890)	Preservation & GF Subsidy
<b>Total Street Fund</b>	<b>\$ 3,197,484</b>	<b>\$ 3,018,742</b>	<b>-5.6%</b>	<b>\$ 3,175,081</b>	<b>5.2%</b>	<b>\$ 156,339</b>	<b>\$ 3,365,534</b>	<b>6.0%</b>	<b>\$ 190,453</b>	
<b>Tree Fund</b>										
Licenses and Permits				\$ 2,000	100.0%	\$ 2,000	\$ 2,049	2.5%	\$ 49	Placeholder
Fines and Forfeitures				\$ 1,000	100.0%	\$ 1,000	\$ 1,024	2.4%	\$ 24	Placeholder
Miscellaneous Revenue				\$ 2,100	100.0%	\$ 2,100	\$ 2,146	2.2%	\$ 46	Placeholder
<b>Total Tree Fund</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 5,100</b>	<b>100.0%</b>	<b>\$ 5,100</b>	<b>\$ 5,219</b>	<b>2.3%</b>	<b>\$ 119</b>	
<b>C/W Fire and EMS Fund</b>										
Taxes	\$ 1,393,667	\$ 1,434,751	2.9%	\$ 2,148,683	49.8%	\$ 713,932	\$ 2,227,694	3.7%	\$ 79,011	EMS Levy bump
Licenses and Permits	\$ 55,883	\$ 72,641	30.0%	\$ 74,820	3.0%	\$ 2,179	\$ 76,092	1.7%	\$ 1,272	Building growth
Intergovernmental	\$ -	\$ 1,222	100.0%	\$ 1,290	5.6%	\$ 68	\$ 1,290	0.0%	\$ -	
Charges for Services	\$ 4,930,034	\$ 5,098,661	3.4%	\$ 5,350,344	4.9%	\$ 251,683	\$ 5,367,938	0.3%	\$ 17,594	Washougal with no firefighters
Fines and Forfeitures	\$ 15,581	\$ 14,912	-4.3%	\$ 16,622	11.5%	\$ 1,710	\$ 16,905	1.7%	\$ 283	
Miscellaneous Revenue	\$ 79,337	\$ 23,253	-70.7%	\$ 18,543	-20.3%	\$ (4,710)	\$ 18,905	2.0%	\$ 362	
Transfers from other funds	\$ 3,534,055	\$ 3,405,130	-3.6%	\$ 3,799,652	11.6%	\$ 394,522	\$ 3,544,138	-6.7%	\$ (255,514)	Fund Balance Contribution stops in 2020
<b>Total C/W Fire and EMS Fund</b>	<b>\$ 10,008,557</b>	<b>\$ 10,050,570</b>	<b>0.4%</b>	<b>\$ 11,409,954</b>	<b>13.5%</b>	<b>\$ 1,359,384</b>	<b>\$ 11,252,962</b>	<b>-1.4%</b>	<b>\$ (156,992)</b>	
<b>Lodging Tax Fund</b>										
Taxes	\$ 11,467	\$ 12,394	8.1%	\$ 12,697	2.4%	\$ 303	\$ 13,007	2.4%	\$ 310	
Miscellaneous Revenue	\$ 144	\$ 274	90.3%	\$ 269	-1.8%	\$ (5)	\$ 263	-2.2%	\$ (6)	
<b>Total Lodging Tax Fund</b>	<b>\$ 11,611</b>	<b>\$ 12,668</b>	<b>9.1%</b>	<b>\$ 12,966</b>	<b>2.4%</b>	<b>\$ 298</b>	<b>\$ 13,270</b>	<b>2.3%</b>	<b>\$ 304</b>	
<b>Cemetery Fund</b>										
Charges for Services	\$ 42,833	\$ 50,816	18.6%	\$ 53,033	4.4%	\$ 2,217	\$ 53,934	1.7%	\$ 901	Population
Miscellaneous Revenue	\$ 228	\$ 537	135.5%	\$ 644	19.9%	\$ 107	\$ 100,773	15548.0%	\$ 100,129	Grant in 2020
Transfers from other funds	\$ 205,500	\$ 177,000	-13.9%	\$ 180,000	1.7%	\$ 3,000	\$ 200,000	11.1%	\$ 20,000	
<b>Total Cemetery Fund</b>	<b>\$ 248,561</b>	<b>\$ 228,353</b>	<b>-8.1%</b>	<b>\$ 233,677</b>	<b>2.3%</b>	<b>\$ 5,324</b>	<b>\$ 354,707</b>	<b>51.8%</b>	<b>\$ 121,030</b>	
<b>Debt Funds</b>										
<b>Unlimited GO Debt Service Fund</b>										
Taxes	\$ 631,525	\$ 620,000	-1.8%	\$ 610,000	-1.6%	\$ (10,000)	\$ 610,000	0.0%	\$ -	Property Tax Levy for DS
<b>Total Unlimited GO Debt Srv Fund</b>	<b>\$ 631,525</b>	<b>\$ 620,000</b>	<b>-1.8%</b>	<b>\$ 610,000</b>	<b>-1.6%</b>	<b>\$ (10,000)</b>	<b>\$ 610,000</b>	<b>0.0%</b>	<b>\$ -</b>	
<b>Limited Debt Service Fund</b>										
Transfers from other funds	\$ 1,178,917	\$ 1,127,569	-4.4%	\$ 1,179,534	4.6%	\$ 51,965	\$ 1,144,902	-2.9%	\$ (34,632)	Based on DS schedules & Ambulance
<b>Total Debt Service Fund</b>	<b>\$ 1,178,917</b>	<b>\$ 1,127,569</b>	<b>-4.4%</b>	<b>\$ 1,179,534</b>	<b>4.6%</b>	<b>\$ 51,965</b>	<b>\$ 1,144,902</b>	<b>-2.9%</b>	<b>\$ (34,632)</b>	

EXHIBIT A

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>Capital Fund</b>										
<b>Real Estate Excise Tax Fund</b>										
Taxes	\$ 1,936,202	\$ 2,372,529	22.5%	\$ 2,033,337	-14.3%	\$ (339,192)	\$ 2,111,417	3.8%	\$ 78,080	New Construction and Population Growth
Intergovernmental	\$ 8,665	\$ 799,188	9123.2%	\$ 785,000	-1.8%	\$ (14,188)	\$ 1,737,709	121.4%	\$ 952,709	State Grant for Bridge and RCO Grant
Miscellaneous Revenue	\$ 47,113	\$ 75,064	59.3%	\$ 34,810	-53.6%	\$ (40,254)	\$ 41,772	20.0%	\$ 6,962	
Transfers from other funds	\$ 124,496	\$ 489,832	293.5%	\$ 45,000	-90.8%	\$ (444,832)	\$ -	-100.0%	\$ (45,000)	Gen Fund Match for Bridge Retrofit
<b>Total Real Estate Excise Tax Fund</b>	<b>\$ 2,116,476</b>	<b>\$ 3,736,613</b>	<b>76.5%</b>	<b>\$ 2,898,147</b>	<b>-22.4%</b>	<b>\$ (838,466)</b>	<b>\$ 3,890,898</b>	<b>34.3%</b>	<b>\$ 992,751</b>	
<b>Park Impact Fee Fund</b>										
Charges for Services	\$ 675,299	\$ 314,990	-53.4%	\$ 671,302	113.1%	\$ 356,312	\$ 1,072,270	59.7%	\$ 400,968	PIF Increase & Multi-Family Development
Miscellaneous Revenue	\$ 6,920	\$ 20,441	195.4%	\$ 20,940	2.4%	\$ 499	\$ 21,452	2.4%	\$ 512	
Transfer from other funds	\$ 760,221		-100.0%							
<b>Total Park Impact Fee Fund</b>	<b>\$ 1,442,440</b>	<b>\$ 335,431</b>	<b>-76.7%</b>	<b>\$ 692,242</b>	<b>106.4%</b>	<b>\$ 356,811</b>	<b>\$ 1,093,722</b>	<b>58.0%</b>	<b>\$ 401,480</b>	
<b>Transportation Impact Fee Fund</b>										
Charges for Services	\$ 920,821	\$ 1,356,951	47.4%	\$ 1,556,296	14.7%	\$ 199,345	\$ 2,159,655	38.8%	\$ 603,359	Multi-Family Development & no increase in TIF
Miscellaneous Revenue	\$ 2,453	\$ 10,958	346.7%	\$ 11,226	2.4%	\$ 268	\$ 11,500	2.4%	\$ 274	
Transfers from other funds	\$ 318,244	\$ 50,000	-84.3%		-100.0%	\$ (50,000)			\$ -	
<b>Total Transportation Impact Fee Fund</b>	<b>\$ 1,241,518</b>	<b>\$ 1,417,909</b>	<b>14.2%</b>	<b>\$ 1,567,522</b>	<b>10.6%</b>	<b>\$ 149,613</b>	<b>\$ 2,171,155</b>	<b>38.5%</b>	<b>\$ 603,633</b>	
<b>Fire Impact Fee Fund</b>										
Charges for Services	\$ 206,644	\$ 118,033	-42.9%	\$ 145,405	23.2%	\$ 27,372	\$ 232,255	59.7%	\$ 86,850	Multi-Family Development & no increase in TIF
Miscellaneous Revenue	\$ 1,673	\$ 5,127	206.5%	\$ 5,281	3.0%	\$ 2,547	\$ 5,371	1.7%	\$ 90	
Transfers from other funds	\$ 100,726		-100.0%							
<b>Total Fire Impact Fee Fund</b>	<b>\$ 309,043</b>	<b>\$ 123,160</b>	<b>-60.1%</b>	<b>\$ 150,686</b>	<b>22.3%</b>	<b>\$ 29,919</b>	<b>\$ 237,626</b>	<b>57.7%</b>	<b>\$ 86,940</b>	
<b>Brady Road Construction Fund</b>										
Intergovernmental	\$ 42,507	\$ 960,404	2159.4%	\$ 4,880,000	408.1%	\$ 3,919,596				State Grant
Miscellaneous Revenue	\$ 4,374	\$ 3,544	-19.0%		-100.0%	\$ (3,544)				
Debt Proceeds		\$ 1,170,000	100.0%		100.0%	\$ (1,170,000)				2018 LTGO Bond
Transfers from other funds	\$ 8,298	\$ 10,896	31.3%		-100.0%					
<b>Total Brady Road Const. Fund</b>	<b>\$ 55,179</b>	<b>\$ 2,144,844</b>	<b>3787.1%</b>	<b>\$ 4,880,000</b>	<b>127.5%</b>	<b>\$ 2,746,052</b>				
<b>Larkspur Street Construction Fund</b>										
Intergovernmental	\$ 138,484	\$ 1,000,000	622.1%	\$ 1,350,000	35.0%	\$ 350,000				State Grant
Miscellaneous Revenue		\$ 64	100.0%		-100.0%	\$ (64)				
Debt Proceeds		\$ 900,000	100.0%		-100.0%	\$ (900,000)				2018 LTGO Bond
Transfers from other funds	\$ 146,050	\$ 392,945	169.0%		-100.0%	\$ (392,945)				
<b>Total Larkspur Street Construction Fund</b>	<b>\$ 146,050</b>	<b>\$ 2,293,009</b>	<b>1470.0%</b>	<b>\$ 1,350,000</b>	<b>-56.4%</b>	<b>\$ (1,293,009)</b>				
<b>Legacy Lands Project Fund</b>										
Intergovernmental				\$ 2,580,000	100.0%	\$ 2,580,000				State Grant
Miscellaneous Revenue				\$ 95,438	100.0%	\$ 95,438				Interest Earnings
Debt Proceeds		\$ 7,635,000	100.0%		-100.0%	\$ (7,635,000)				2018 LTGO Bond
<b>Total Legacy Lands Project Fund</b>		<b>\$ 7,635,000</b>	<b>100.0%</b>	<b>\$ 2,675,438</b>	<b>-98.7%</b>	<b>\$ (7,339,562)</b>				
<b>Lake And Everett Project Fund</b>										
Debt Proceeds				\$ 7,650,000	100.0%	\$ 7,650,000				2019 LTGO Bond
<b>Total Lake and Everett Project Fund</b>				<b>\$ 7,650,000</b>	<b>100.0%</b>	<b>\$ 7,650,000</b>				
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Intergovernmental	\$ 703,617	\$ 46,555	-93.4%		-100.0%	\$ (46,555)				FEMA Funds for 2015 Storm
Charges for Services	\$ 1,442,702	\$ 1,549,823	7.4%	\$ 1,596,319	3.0%	\$ 46,496	\$ 1,672,160	4.8%	\$ 75,841	Rate Model and increase in Population
Miscellaneous Revenue	\$ 53,223	\$ 51,782	-2.7%	\$ 34,987	-32.4%	\$ (16,795)	\$ 35,687	2.0%	\$ 700	
Transfer from other funds	\$ 56,671	\$ 2,593	-95.4%		100.0%	\$ (2,593)				
<b>Total Storm Drainage Fund</b>	<b>\$ 2,199,542</b>	<b>\$ 1,648,160</b>	<b>-25.1%</b>	<b>\$ 1,631,306</b>	<b>-1.0%</b>	<b>\$ (16,854)</b>	<b>\$ 1,707,847</b>	<b>4.7%</b>	<b>\$ 76,541</b>	

## EXHIBIT A

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>Solid Waste Fund</b>										
Charges for Services	\$ 2,584,316	\$ 2,698,084	4.4%	\$ 2,779,026	3.0%	\$ 80,942	\$ 2,862,397	3.0%	\$ 83,371	Pending Rate Model + Population only
Miscellaneous Revenue	\$ 22,259	\$ 32,133	44.4%	\$ 32,591	1.4%	\$ 458	\$ 33,243	2.0%	\$ 652	
<b>Total Solid Waste Fund</b>	<b>\$ 2,606,575</b>	<b>\$ 2,730,217</b>	<b>4.7%</b>	<b>\$ 2,811,617</b>	<b>3.0%</b>	<b>\$ 81,400</b>	<b>\$ 2,895,640</b>	<b>3.0%</b>	<b>\$ 84,023</b>	
<b>Water/Sewer Fund</b>										
Charges for Services	\$ 12,034,637	\$ 12,767,899	6.1%	\$ 13,651,768	6.9%	\$ 883,869	\$ 14,428,738	5.7%	\$ 776,970	Rate Model and increase in population
Miscellaneous Revenue	\$ 451,292	\$ 1,395,587	209.2%	\$ 289,252	-79.3%	\$ (1,106,335)	\$ 294,937	2.0%	\$ 5,685	North Shore Contributions
Loan Proceeds	\$ 3,592,661	\$ 54,376	-98.5%							
Transfer from other funds	\$ 4,761,244	\$ 432,342								
<b>Total Water/Sewer Fund</b>	<b>\$ 20,839,834</b>	<b>\$ 14,650,204</b>	<b>-29.7%</b>	<b>\$ 13,941,020</b>	<b>-4.8%</b>	<b>\$ (222,466)</b>	<b>\$ 14,723,675</b>	<b>5.6%</b>	<b>\$ 782,655</b>	
<b>Water/Sewer Construction Fund</b>										
Miscellaneous Revenue	\$ 27	\$ 2,033	7429.6%		-100.0%	\$ (2,033)				
Loan Proceeds	\$ 27,591	\$ 2,268,224	8120.9%	\$ 3,200,000	41.1%	\$ 931,776	\$ 4,000,000	25.0%	\$ 800,000	Reservoir, Well 17
Non-Revenues	\$ 2,013,007		-100.0%	\$ 1,975,000	100.0%	\$ 1,975,000	\$ 8,010,000	305.6%	\$ 6,035,000	Reservoir, Well 17, Lacamas Pump Station Debt
Transfer from other funds	\$ 680,832	\$ 1,561,020	129.3%	\$ 4,996,000	220.0%	\$ 3,434,980	\$ 3,470,000	-30.5%	\$ (1,526,000)	SDC Contributions & Rates
<b>Total W/S Capital Fund</b>	<b>\$ 2,721,457</b>	<b>\$ 3,831,277</b>	<b>40.8%</b>	<b>\$ 10,171,000</b>	<b>165.5%</b>	<b>\$ 6,339,723</b>	<b>\$ 15,480,000</b>	<b>52.2%</b>	<b>\$ 5,309,000</b>	
<b>North Shore Sewer Construction Project</b>										
Miscellaneous Revenue	\$ 160,434	\$ 127,370	-20.6%	\$ 76,422	-40.0%	\$ (50,948)	\$ 38,210	-50.0%	\$ (38,212)	Project scheduled to be completed 2020
Transfer from other funds	\$ 12,434	\$ 17,592	41.5%							
<b>Total North Shore Sewer Construction</b>	<b>\$ 172,868</b>	<b>\$ 144,962</b>	<b>-16.1%</b>	<b>\$ 76,422</b>	<b>-47.3%</b>	<b>\$ (68,540)</b>	<b>\$ 38,210</b>	<b>-50.0%</b>	<b>\$ (38,212)</b>	
<b>Water/Sewer Capital Reserve Fund</b>										
Charges for Services	\$ 2,128,545	\$ 2,658,312	24.9%	\$ 3,274,775	23.2%	\$ 616,463	\$ 5,230,797	59.7%	\$ 1,956,022	Large Multi-Family Project
Miscellaneous Revenue	\$ 61,043	\$ 105,030	72.1%	\$ 108,181	3.0%	\$ 3,151	\$ 111,427	3.0%	\$ 3,246	
<b>Total Water/Sewer Cap. Fund</b>	<b>\$ 2,189,588</b>	<b>\$ 2,763,342</b>	<b>26.2%</b>	<b>\$ 3,382,956</b>	<b>22.4%</b>	<b>\$ 619,614</b>	<b>\$ 5,342,224</b>	<b>57.9%</b>	<b>\$ 1,959,268</b>	
<b>Water/Sewer Bond Reserve Fund</b>										
Miscellaneous Revenue	\$ 30,264	\$ 30,695	1.4%	\$ 31,616	3.0%	\$ 921	\$ 32,564	3.0%	\$ 948	
<b>Total Water/Sewer Bond Res. Fund</b>	<b>\$ 30,264</b>	<b>\$ 30,695</b>	<b>1.4%</b>	<b>\$ 31,616</b>	<b>3.0%</b>	<b>\$ 921</b>	<b>\$ 32,564</b>	<b>3.0%</b>	<b>\$ 948</b>	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Charges for Services	\$ 1,586,379	\$ 1,488,602	-6.2%	\$ 1,670,737	12.2%	\$ 182,135	\$ 1,711,586	2.4%	\$ 40,849	ERR Model
Miscellaneous Revenue	\$ 16,062	\$ 62,501	289.1%	\$ 25,942	-58.5%	\$ (36,559)	\$ 26,720	3.0%	\$ 778	
<b>Total Equipment Rental Fund</b>	<b>\$ 1,602,441</b>	<b>\$ 1,551,103</b>	<b>-3.2%</b>	<b>\$ 1,696,679</b>	<b>9.4%</b>	<b>\$ 145,576</b>	<b>\$ 1,738,306</b>	<b>2.5%</b>	<b>\$ 41,627</b>	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Miscellaneous Revenue	\$ 27,237	\$ 33,460	22.8%	\$ 34,463	3.0%	\$ 1,003	\$ 35,497	3.0%	\$ 1,034	
<b>Total Firemen's Pension Fund</b>	<b>\$ 27,237</b>	<b>\$ 33,460</b>	<b>22.8%</b>	<b>\$ 34,463</b>	<b>3.0%</b>	<b>\$ 1,003</b>	<b>\$ 35,497</b>	<b>3.0%</b>	<b>\$ 1,034</b>	
<b>Retiree Medical Fund</b>										
Transfers from other funds	\$ 143,469	\$ 120,361		\$ 154,664	100.0%	\$ 34,303	\$ 168,755	9.1%	\$ 14,091	
<b>Total Retiree Medical Fund</b>	<b>\$ 143,469</b>	<b>\$ 120,361</b>		<b>\$ 154,664</b>	<b>100.0%</b>	<b>\$ 34,303</b>	<b>\$ 168,755</b>	<b>9.1%</b>	<b>\$ 14,091</b>	
<b>LEOFF 1 Disability Board</b>										
Transfer from other funds	\$ 219,164	\$ 215,218		\$ 480,715	100.0%	\$ 265,497	\$ 495,658	3.1%	\$ 14,943	
<b>Total LEOFF 1 Disability Fund</b>	<b>\$ 219,164</b>	<b>\$ 215,218</b>		<b>\$ 480,715</b>	<b>100.0%</b>	<b>\$ 265,497</b>	<b>\$ 495,658</b>	<b>3.1%</b>	<b>\$ 14,943</b>	

City of Camas  
Budget Appropriation Summary for 2019-2020

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>General Fund</b>										
Salaries and Benefits	\$ 10,577,728	\$ 11,393,985	7.7%	\$ 12,867,600	12.9%	\$ 1,473,615	\$ 13,546,338	5.3%	\$ 678,738	8.5 FTE, COLA and FML
Supplies and Services	\$ 3,009,055	\$ 2,857,147	-5.0%	\$ 3,851,810	34.8%	\$ 994,663	\$ 3,823,910	-0.7%	\$ (27,900)	Technology, R&R activities, equipment, contract increases
Intergovernmental	\$ 805,482	\$ 980,144	21.7%	\$ 1,024,215	4.5%	\$ 44,071	\$ 1,033,785	0.9%	\$ 9,570	Increases from Clark Co. and State
Capital	\$ 129,264	\$ 223,975	73.3%	\$ 656,176	193.0%	\$ 432,201	\$ 306,921	-53.2%	\$ (349,255)	Vehicles, Mower, and playground/park equipment
Transfers to other funds	\$ 6,370,650	\$ 6,272,645	-1.5%	\$ 6,617,081	5.5%	\$ 344,436	\$ 6,391,747	-3.4%	\$ (225,334)	5 Fire FTEs, SCBAs, 2 Street FTE, vehicles and equipment
<b>Total General Fund</b>	<b>\$ 20,892,179</b>	<b>\$ 21,727,896</b>	<b>4.0%</b>	<b>\$ 25,016,882</b>	<b>15.1%</b>	<b>\$ 3,288,986</b>	<b>\$ 25,102,701</b>	<b>0.3%</b>	<b>\$ 85,819</b>	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Salaries and Benefits	\$ 497,915	\$ 496,089	-0.4%	\$ 685,208	38.1%	\$ 189,119	\$ 746,047	8.9%	\$ 60,839	2 FTE
Supplies and Services	\$ 869,119	\$ 1,066,548	22.7%	\$ 1,206,040	13.1%	\$ 139,492	\$ 988,775	-18.0%	\$ (217,265)	Reduced Seasonals, Increased Chemicals, Signal Maint, Consulting
Intergovernmental	\$ 22,975	\$ 35,714	55.4%	\$ 36,586	2.4%	\$ 872	\$ 37,481	2.4%	\$ 895	Striping Program
Capital	\$ 990,176	\$ 981,803	-0.8%	\$ 1,782,571	81.6%	\$ 800,768	\$ 1,285,610	-27.9%	\$ (496,961)	TBD Prog., Preservation Program & Neighborhood Proj.
Transfers to other funds	\$ 192,188	\$ 308,221	60.4%	\$ 181,854	-41.0%	\$ (126,367)	\$ 183,261	0.8%	\$ 1,407	Debt Service
<b>Total Street Fund</b>	<b>\$ 2,572,373</b>	<b>\$ 2,888,375</b>	<b>12.3%</b>	<b>\$ 3,892,259</b>	<b>34.8%</b>	<b>\$ 1,003,884</b>	<b>\$ 3,241,174</b>	<b>-16.7%</b>	<b>\$ (651,085)</b>	
<b>Tree Fund</b>										
Supplies and Services				\$ 5,000	100.0%	\$ 5,000	\$ 5,000	0.0%	\$ -	Placeholder
<b>Total Tree Fund</b>				<b>\$ 5,000</b>	<b>100.0%</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.0%</b>	<b>\$ -</b>	
<b>C/W Fire and EMS Fund</b>										
Salaries and Benefits	\$ 7,461,494	\$ 8,157,050	9.3%	\$ 8,821,038	8.1%	\$ 663,988	\$ 9,094,556	3.1%	\$ 273,518	4 firefighters, 1 Fire Marshal
Supplies and Services	\$ 1,237,829	\$ 1,174,673	-5.1%	\$ 1,698,830	44.6%	\$ 524,157	\$ 1,737,366	2.3%	\$ 38,536	SCBAs and Turnouts
Intergovernmental	\$ 157,303	\$ 188,594	19.9%	\$ 162,437	-13.9%	\$ 188,250	\$ 166,408	2.4%	\$ 3,971	CRESA rates
Capital	\$ 36,208	\$ -	-100.0%	\$ 280,000	100.0%	\$ 280,000	\$ 150,000	-46.4%	\$ (130,000)	Brush Truck, Ambulance
Debt Payments	\$ 11,516	\$ 2,015	-82.5%	\$ -	-100.0%	\$ (2,015)	\$ -		\$ -	
Transfer to other funds	\$ 74,904	\$ 74,778	-0.2%	\$ 164,522	100.0%	\$ 89,744	\$ 131,716	-19.9%	\$ (32,806)	Retiree Medical reduced in 2020
<b>Total C/W Fire and EMS Fund</b>	<b>\$ 8,979,254</b>	<b>\$ 9,597,110</b>	<b>6.9%</b>	<b>\$ 11,126,827</b>	<b>15.9%</b>	<b>\$ 1,529,717</b>	<b>\$ 11,280,046</b>	<b>1.4%</b>	<b>\$ 153,219</b>	
<b>Lodging Tax Fund</b>										
Supplies and Services	\$ 11,352	\$ 9,223	-18.8%	\$ 10,000	8.4%	\$ 777	\$ 10,300	3.0%	\$ 300	Match expenditures to revenues
<b>Total Lodging Tax Fund</b>	<b>\$ 11,352</b>	<b>\$ 9,223</b>	<b>-18.8%</b>	<b>\$ 10,000</b>	<b>8.4%</b>	<b>\$ 777</b>	<b>\$ 10,300</b>	<b>3.0%</b>	<b>\$ 300</b>	
<b>Cemetery Fund</b>										
Salaries and Benefits	\$ 112,607	\$ 115,931	3.0%	\$ 143,239	23.6%	\$ 27,308	\$ 148,720	3.8%	\$ 5,481	Seasonal Help
Supplies and Services	\$ 123,129	\$ 98,920	-19.7%	\$ 105,417	6.6%	\$ 6,497	\$ 107,995	2.4%	\$ 2,578	
Capital							\$ 100,000	100.0%	\$ 100,000	Grant for new fence and electronic gate
<b>Total Cemetery Fund</b>	<b>\$ 235,736</b>	<b>\$ 214,851</b>	<b>-8.9%</b>	<b>\$ 248,656</b>	<b>15.7%</b>	<b>\$ 33,805</b>	<b>\$ 356,715</b>	<b>43.5%</b>	<b>\$ 108,059</b>	
<b>Debt Fund</b>										
<b>Unlimited GO Debt Service Fund</b>										
Principal	\$ 542,000	\$ 558,000	3.0%	\$ 579,000	3.8%	\$ 21,000	\$ 603,000	4.1%	\$ 24,000	Last Payment in 2020
Interest	\$ 84,434	\$ 64,380	-23.8%	\$ 43,734	-32.1%	\$ (20,646)	\$ 22,311	-49.0%	\$ (21,423)	
<b>Total Unlimited GO Debt Srv Fund</b>	<b>\$ 626,434</b>	<b>\$ 622,380</b>	<b>-0.6%</b>	<b>\$ 622,734</b>	<b>0.1%</b>	<b>\$ 354</b>	<b>\$ 625,311</b>	<b>0.4%</b>	<b>\$ 2,577</b>	
<b>Limited GO Debt Service Fund</b>										
Principal	\$ 801,738	\$ 756,026	-5.7%	\$ 781,063	3.3%	\$ 25,037	\$ 766,764	-1.8%	\$ (14,299)	1 maturity in 2019
Interest	\$ 377,178	\$ 371,154	-1.6%	\$ 398,471	7.4%	\$ 27,317	\$ 378,138	-5.1%	\$ (20,333)	
<b>Total Unlimited GO Debt Srv Fund</b>	<b>\$ 1,178,916</b>	<b>\$ 1,127,180</b>	<b>-4.4%</b>	<b>\$ 1,179,534</b>	<b>4.6%</b>	<b>\$ 52,354</b>	<b>\$ 1,144,902</b>	<b>-2.9%</b>	<b>\$ (34,632)</b>	
<b>Capital Fund</b>										
<b>Real Estate Excise Tax Fund</b>										
Supplies and Services	\$ 31,702	\$ 44,046	38.9%	\$ 45,367	3.0%	\$ 1,321	\$ 46,728	3.0%	\$ 1,361	
Capital	\$ 219,505	\$ 1,148,230	423.1%	\$ 2,220,000	93.3%	\$ 1,071,770	\$ 3,795,000	70.9%	\$ 1,575,000	Fallen Leaf Lake, Open Space, Crown Park, Bldg, Maint
Transfers to other funds	\$ 1,443,916	\$ 997,003	-31.0%	\$ 138,442	-86.1%	\$ (858,561)	\$ 98,126	-29.1%	\$ (40,316)	Traffic Signals, Debt Service
<b>Total Real Estate Excise Tax Fund</b>	<b>\$ 1,695,123</b>	<b>\$ 2,189,279</b>	<b>29.2%</b>	<b>\$ 2,403,809</b>	<b>9.8%</b>	<b>\$ 214,530</b>	<b>\$ 3,939,854</b>	<b>63.9%</b>	<b>\$ 1,536,045</b>	

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>Park Impact Fee Fund</b>										
Supplies and Services		\$ 4,145	100.0%	\$ -	-100.0%	\$ (4,145)				
Capital	\$ 21,562	\$ 556,013	2478.7%	\$ 450,000	-19.1%	\$ (106,013)	\$ 100,000	-77.8%	\$ (350,000)	Wildlife League Prop, East Lake Trail, Parklands to Heritage Trail
Transfers to other funds	\$ 157,000	\$ 157,825	0.5%	\$ 157,950	0.1%	\$ 125	\$ 157,825	-0.1%	\$ (125)	Lacamas Lodge Debt Service
<b>Total Park Impact Fee Fund</b>	<b>\$ 178,562</b>	<b>\$ 717,983</b>	<b>302.1%</b>	<b>\$ 607,950</b>	<b>-15.3%</b>	<b>\$ (110,033)</b>	<b>\$ 257,825</b>	<b>-57.6%</b>	<b>\$ (350,125)</b>	
<b>Transportation Impact Fee Fund</b>										
Transfers to other funds	\$ 730,665	\$ 691,763	-5.3%	\$ 616,057	-10.9%	\$ (75,706)	\$ 615,427	-0.1%	\$ (630)	Debt Service for Streets
<b>Total Transportation Impact Fee Fund</b>	<b>\$ 730,665</b>	<b>\$ 691,763</b>	<b>-5.3%</b>	<b>\$ 616,057</b>	<b>-10.9%</b>	<b>\$ (75,706)</b>	<b>\$ 615,427</b>	<b>-0.1%</b>	<b>\$ (630)</b>	
<b>Fire Impact Fee Fund</b>										
Transfers to other funds		\$ 21,017	100.0%	\$ -						Debt Service for Fire Truck
<b>Total Fire Impact Fee Fund</b>		<b>\$ 21,017</b>	<b>100.0%</b>	<b>\$ -</b>						
<b>Brady Road Construction Fund</b>										
Capital	\$ 126,212	\$ 1,175,896	831.7%	\$ 6,050,000	414.5%	\$ 4,874,104	\$ -	-100.0%	\$ (6,050,000)	Construction scheduled for 2019
Transfers to other funds		\$ 224,992	100.0%							
<b>Total Brady Road Construction Fund</b>	<b>\$ 126,212</b>	<b>\$ 1,400,888</b>	<b>1009.9%</b>	<b>\$ 6,050,000</b>	<b>331.9%</b>	<b>\$ 4,649,112</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (6,050,000)</b>	
<b>Larkspur Street Construction Fund</b>										
Capital	\$ 284,534	\$ 1,459,621	413.0%	\$ 2,250,000	100.0%	\$ 790,379				Construction to be complete in 2019
<b>Total Larkspur Street Fund</b>	<b>\$ 284,534</b>	<b>\$ 1,459,621</b>	<b>413.0%</b>	<b>\$ 2,250,000</b>	<b>100.0%</b>	<b>\$ 790,379</b>				
<b>Legacy Lands Project Fund</b>										
Capital		\$ 7,556	100.0%	\$ 10,302,882	100.0%	\$ 10,295,326				Land Acquisitions
<b>Total Legacy Lands Project Fund</b>	<b>\$ -</b>	<b>\$ 7,556</b>	<b>100.0%</b>	<b>\$ 10,302,882</b>	<b>100.0%</b>	<b>\$ 10,295,326</b>				
<b>Lake And Everett Project Fund</b>										
Capital				\$ 1,400,000	100.0%	\$ 1,400,000	\$ 6,250,000	346.4%	\$ 4,850,000	Design in 2019 with Construction in 2020
<b>Total Lake and Everett Project Fund</b>				<b>\$ 1,400,000</b>	<b>100.0%</b>	<b>\$ 1,400,000</b>	<b>\$ 6,250,000</b>	<b>346.4%</b>	<b>\$ 4,850,000</b>	
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Salaries and Benefits	\$ 276,105	\$ 328,299	18.9%	\$ 684,196	108.4%	\$ 355,897	\$ 711,726	4.0%	\$ 27,530	Staff Reallocation and Lead Worker FTE
Supplies and Services	\$ 1,251,472	\$ 612,861	-51.0%	\$ 839,641	37.0%	\$ 226,780	\$ 908,554	8.2%	\$ 68,913	Push Camera
Intergovernmental	\$ 38,489	\$ 39,943	3.8%	\$ 18,096	-54.7%	\$ (21,847)	\$ 18,539	2.4%	\$ 443	
Capital	\$ 265,271	\$ 173,972	-34.4%	\$ 746,000	328.8%	\$ 572,028	\$ 307,000	-58.8%	\$ (439,000)	Wetland Mitigation
Debt Service Payments	\$ 86,873	\$ 86,422		\$ 63,460	100.0%	\$ (22,962)	\$ 63,638	0.3%	\$ 178	Wetland Mitigation Debt Service
Transfers to other funds	\$ 208,450		-100.0%			\$ -				
<b>Total Storm Water Fund</b>	<b>\$ 2,126,660</b>	<b>\$ 1,241,497</b>	<b>-41.6%</b>	<b>\$ 2,351,393</b>	<b>89.4%</b>	<b>\$ 1,109,896</b>	<b>\$ 2,009,457</b>	<b>-14.5%</b>	<b>\$ (341,936)</b>	
<b>Solid Waste Fund</b>										
Salaries and Benefits	\$ 465,544	\$ 473,891	1.8%	\$ 500,623	5.6%	\$ 26,732	\$ 520,316	3.9%	\$ 19,693	COLA
Supplies and Services	\$ 1,648,718	\$ 1,725,788	4.7%	\$ 1,748,746	1.3%	\$ 22,958	\$ 1,855,899	6.1%	\$ 107,153	ERR rate model
Intergovernmental	\$ 118,299	\$ 124,124	4.9%	\$ 127,155	2.4%	\$ 3,031	\$ 130,261	2.4%	\$ 3,106	Population and CPI
<b>Total Solid Waste Fund</b>	<b>\$ 2,232,561</b>	<b>\$ 2,323,803</b>	<b>4.1%</b>	<b>\$ 2,376,524</b>	<b>2.3%</b>	<b>\$ 52,721</b>	<b>\$ 2,506,476</b>	<b>5.5%</b>	<b>\$ 129,952</b>	
<b>Water/Sewer Fund</b>										
Salaries and Benefits	\$ 2,068,601	\$ 1,984,131	-4.1%	\$ 2,958,494	49.1%	\$ 974,363	\$ 3,073,247	3.9%	\$ 114,753	6 FTEs and open positions filled
Supplies and Services	\$ 3,977,673	\$ 5,312,972	33.6%	\$ 4,182,711	-21.3%	\$ (1,130,261)	\$ 4,367,755	4.4%	\$ 185,044	R&R Programs
Intergovernmental	\$ 508,430	\$ 462,419	-9.0%	\$ 473,714	2.4%	\$ 11,295	\$ 485,291	2.4%	\$ 11,577	
Capital		\$ 260,000		\$ 260,000		\$ -	\$ -		\$ (260,000)	Vehicles and Heavy Equipment
Debt Service Payments	\$ 4,749,155	\$ 4,132,628	-13.0%	\$ 4,252,694	2.9%	\$ 120,066	\$ 4,067,696	-4.4%	\$ (184,998)	Debt Service Schedules
Transfers to other funds	\$ 523,253	\$ 1,414,606	170.3%	\$ 4,456,022	215.0%	\$ 3,041,416	\$ 3,395,000	-23.8%	\$ (1,061,022)	Rate funded Capital Projects
<b>Total Water/Sewer Fund</b>	<b>\$ 11,827,112</b>	<b>\$ 13,306,756</b>	<b>12.5%</b>	<b>\$ 16,583,635</b>	<b>22.7%</b>	<b>\$ 3,016,879</b>	<b>\$ 15,388,989</b>	<b>-7.2%</b>	<b>\$ (1,194,646)</b>	
<b>W/S Capital Projects Fund</b>										
Capital	\$ 7,899,333	\$ 3,831,277	-51.5%	\$ 10,171,000	165.5%	\$ 6,339,723	\$ 15,480,000	52.2%	\$ 5,309,000	Capital Projects Plan
<b>Total W/S Capital Projects</b>	<b>\$ 7,899,333</b>	<b>\$ 3,831,277</b>	<b>-51.5%</b>	<b>\$ 10,171,000</b>	<b>165.5%</b>	<b>\$ 6,339,723</b>	<b>\$ 15,480,000</b>	<b>52.2%</b>	<b>\$ 5,309,000</b>	
<b>North Shore Sewer Construction Project</b>										
Capital	\$ 7,396,606	\$ 3,075,641	-58.4%	\$ 1,275,000	-58.5%	\$ (1,800,641)	\$ 1,725,000	35.3%	\$ 450,000	Lacamas Creek Pump Station
<b>Total North Shore Construction</b>	<b>\$ 7,396,606</b>	<b>\$ 3,075,641</b>	<b>-58.4%</b>	<b>\$ 1,275,000</b>	<b>-58.5%</b>	<b>\$ (1,800,641)</b>	<b>\$ 1,725,000</b>	<b>35.3%</b>	<b>\$ 450,000</b>	



	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>Water/Sewer Capital Reserve Fund</b>										
Transfers to other funds	\$ 267,529	\$ 717,450	168.2%	\$ 550,000	100.0%	\$ (167,450)	\$ 75,000	-86.4%	\$ (475,000)	Well Projects
Total Water/Sewer Cap. Fund	\$ 267,529	\$ 717,450	168.2%	\$ 550,000	100.0%	\$ (167,450)	\$ 75,000	-86.4%	\$ (475,000)	
<b>Water/Sewer Bond Reserve Fund</b>										
Transfers to other funds	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
Total Water/Sewer Bond Res. Fund	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Salaries and Benefits	\$ 425,411	\$ 449,546	5.7%	\$ 585,477	30.2%	\$ 135,931	\$ 608,468	3.9%	\$ 22,991	Mechanic FTE
Supplies and Services	\$ 584,216	\$ 509,994	-12.7%	\$ 683,308	34.0%	\$ 173,314	\$ 569,190	-16.7%	\$ (114,118)	Improvements, Technology and Equipment
Debt	\$ 3,772	\$ 273	-92.8%		-100.0%	\$ (273)	\$ -		\$ -	
Capital	\$ 288,061	\$ 820,000	184.7%	\$ 1,145,574	39.7%	\$ 325,574	\$ 558,564	-51.2%	\$ (587,010)	Replacement Schedule
Total Equipment Rental Fund	\$ 1,301,460	\$ 1,779,813	36.8%	\$ 2,414,359	35.7%	\$ 634,546	\$ 1,736,222	-28.1%	\$ (678,137)	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Salary and Benefits		\$ 3,000	100.0%	\$ 3,073	2.4%	\$ 73	\$ 3,148	2.4%	\$ 75	
Transfers to other funds	\$ 266,884	\$ 132,998	-50.2%	\$ 376,040	182.7%	\$ 243,042	\$ 382,864	1.8%	\$ 6,824	
Total Firefighters's Pension Fund	\$ 266,884	\$ 135,998	-49.0%	\$ 379,113	178.8%	\$ 243,115	\$ 386,012	1.8%	\$ 6,899	
<b>Retiree Medical Benefits Fund</b>										
Salary and Benefits	\$ 140,493	\$ 138,356	-1.5%	\$ 154,665	11.8%	\$ 16,309	\$ 168,759	9.1%	\$ 14,094	
Total Retiree Medical Fund	\$ 140,493	\$ 138,356	-1.5%	\$ 154,665	11.8%	\$ 16,309	\$ 168,759	9.1%	\$ 14,094	
<b>LEOFF 1 Disability Board</b>										
Salary and Benefits	\$ 219,283	\$ 321,056	46.4%	\$ 480,715	100.0%	\$ 159,659	\$ 495,658	3.1%	\$ 14,943	
Total LEOFF 1 Disability Fund	\$ 219,283	\$ 321,056	46.4%	\$ 480,715	100.0%	\$ 159,659	\$ 495,658	3.1%	\$ 14,943	

City of Camas  
General Fund Expenditure Budget Summary for 2019-2020

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>Legislative</b>										
Salaries and Benefits	\$ 146,831	\$ 154,239	5.0%	\$ 163,142	5.8%	\$ 8,903	\$ 168,963	3.6%	\$ 5,821	Staffing Allocation
Supplies and Services	\$ 12,174	\$ 12,459	2.3%	\$ 13,025	4.5%	\$ 566	\$ 13,343	2.4%	\$ 318	
<b>Total Legislative</b>	<b>\$ 159,005</b>	<b>\$ 166,698</b>	<b>4.8%</b>	<b>\$ 176,167</b>	<b>5.7%</b>	<b>\$ 9,469</b>	<b>\$ 182,306</b>	<b>3.5%</b>	<b>\$ 6,139</b>	
<b>Judicial</b>										
Salaries and Benefits	\$ 131,642	\$ 139,392	5.9%	\$ 194,262	39.4%	\$ 54,870	\$ 218,228	12.3%	\$ 23,966	New Ct Clerk
Supplies and Services	\$ 130,876	\$ 139,500	6.6%	\$ 205,806	47.5%	\$ 66,306	\$ 211,082	2.6%	\$ 5,276	Security Upgrades
Intergovernmental	\$ 88,433	\$ 102,957	16.4%	\$ 112,471	9.2%	\$ 9,514	\$ 99,221	-11.8%	\$ (13,250)	Reduced Clark Co.
<b>Total Judicial</b>	<b>\$ 350,951</b>	<b>\$ 381,849</b>	<b>8.8%</b>	<b>\$ 512,539</b>	<b>34.2%</b>	<b>\$ 130,690</b>	<b>\$ 528,531</b>	<b>3.1%</b>	<b>\$ 15,992</b>	
<b>Executive</b>										
Salaries and Benefits	\$ 286,869	\$ 306,647	6.9%	\$ 321,699	4.9%	\$ 15,052	\$ 333,576	3.7%	\$ 11,877	Staffing Allocation
Supplies and Services	\$ 94,226	\$ 22,918	-75.7%	\$ 39,887	74.0%	\$ 16,969	\$ 40,790	2.3%	\$ 903	Realloc to Outreach
Intergovernmental	\$ 6,506	\$ 20,000	207.4%	\$ 20,489	2.4%	\$ 489	\$ 20,989	2.4%	\$ 500	Outreach Contract
<b>Total Executive</b>	<b>\$ 387,601</b>	<b>\$ 349,565</b>	<b>-9.8%</b>	<b>\$ 382,075</b>	<b>9.3%</b>	<b>\$ 32,510</b>	<b>\$ 395,355</b>	<b>3.5%</b>	<b>\$ 13,280</b>	
<b>Finance</b>										
Salaries and Benefits	\$ 893,271	\$ 981,380	9.9%	\$ 1,068,016	8.8%	\$ 86,636	\$ 1,165,525	9.1%	\$ 97,509	Retir, Sal Study & FTE Mo Billing
Supplies and Services	\$ 180,082	\$ 153,219	-14.9%	\$ 209,979	37.0%	\$ 56,760	\$ 293,113	39.6%	\$ 83,134	Reloc, Billing, Fin Sys Cons
Intergovernmental	\$ 41,438	\$ 51,498	24.3%	\$ 54,073	5.0%	\$ 2,575	\$ 55,395	2.4%	\$ 1,322	
<b>Total Finance</b>	<b>\$ 1,114,791</b>	<b>\$ 1,186,097</b>	<b>6.4%</b>	<b>\$ 1,332,068</b>	<b>12.3%</b>	<b>\$ 145,971</b>	<b>\$ 1,514,033</b>	<b>13.7%</b>	<b>\$ 181,965</b>	
<b>Legal</b>										
Supplies and Services	\$ 127,444	\$ 151,622	19.0%	\$ 159,580	5.2%	\$ 7,958	\$ 163,482	2.4%	\$ 3,902	Contract increases
<b>Total Legal</b>	<b>\$ 127,444</b>	<b>\$ 151,622</b>	<b>19.0%</b>	<b>\$ 159,580</b>	<b>5.2%</b>	<b>\$ 7,958</b>	<b>\$ 163,482</b>	<b>2.4%</b>	<b>\$ 3,902</b>	
<b>Human Resources</b>										
Salaries and Benefits	\$ 157,637	\$ 166,045	5.3%	\$ 210,308	26.7%	\$ 44,263	\$ 219,091	4.2%	\$ 8,783	Staff Allocation
Supplies and Services	\$ 71,447	\$ 23,171	-67.6%	\$ 66,458	186.8%	\$ 43,287	\$ 68,083	2.4%	\$ 1,625	FML Placeholder
<b>Total Human Resources</b>	<b>\$ 229,084</b>	<b>\$ 189,216</b>	<b>-17.4%</b>	<b>\$ 276,766</b>	<b>46.3%</b>	<b>\$ 87,550</b>	<b>\$ 287,174</b>	<b>3.8%</b>	<b>\$ 10,408</b>	
<b>Administrative Services</b>										
Salaries and Benefits	\$ 132,387	\$ 144,337	9.0%	\$ 152,240	5.5%	\$ 7,903	\$ 157,925	3.7%	\$ 5,685	
Supplies and Services	\$ 155,644	\$ 123,905	-20.4%	\$ 188,459	52.1%	\$ 64,554	\$ 140,066	-25.7%	\$ (48,393)	Temp Staffing 2019
Intergovernmental	\$ 47,984	\$ 38,695	-19.4%	\$ 39,640	2.4%	\$ 945	\$ 40,609	2.4%	\$ 969	
<b>Total Administrative Services</b>	<b>\$ 336,015</b>	<b>\$ 306,937</b>	<b>-8.7%</b>	<b>\$ 380,339</b>	<b>23.9%</b>	<b>\$ 73,402</b>	<b>\$ 338,600</b>	<b>-11.0%</b>	<b>\$ (41,739)</b>	

## EXHIBIT A

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>Law Enforcement</b>										
Salaries and Benefits	\$ 3,876,983	\$ 4,395,213	13.4%	\$ 4,570,364	4.0%	\$ 175,151	\$ 4,810,838	5.3%	\$ 240,474	2 Officers, .5 Code Enf .5 Clerk
Supplies and Services	\$ 536,499	\$ 499,575	-6.9%	\$ 666,381	33.4%	\$ 166,806	\$ 659,577	-1.0%	\$ (6,804)	Training & equipment
Intergovernmental	\$ 254,363	\$ 296,366	16.5%	\$ 334,974	13.0%	\$ 38,608	\$ 343,164	2.4%	\$ 8,190	SWAT/CRESA Costs
Capital	\$ -	\$ -		\$ 80,000	100.0%	\$ 80,000	\$ -	-100.0%	\$ (80,000)	2 Vehicles
<b>Total Law Enforcement</b>	<b>\$ 4,667,845</b>	<b>\$ 5,191,154</b>	<b>11.2%</b>	<b>\$ 5,651,719</b>	<b>8.9%</b>	<b>\$ 460,565</b>	<b>\$ 5,813,579</b>	<b>2.9%</b>	<b>\$ 161,860</b>	
<b>Detention and Correction</b>										
Salaries and Benefits	\$ 81,065	\$ 88,668	9.4%	\$ 93,901	5.9%	\$ 5,233	\$ 97,256	3.6%	\$ 3,355	
Supplies and Services	\$ 23,968	\$ 17,808	-25.7%	\$ 27,374	53.7%	\$ 9,566	\$ 28,345	3.5%	\$ 971	
Intergovernmental	\$ 185,978	\$ 237,265	27.6%	\$ 243,060	2.4%	\$ 5,795	\$ 249,003	2.4%	\$ 5,943	Jail Costs
<b>Total Detention and Correction</b>	<b>\$ 291,011</b>	<b>\$ 343,741</b>	<b>18.1%</b>	<b>\$ 364,335</b>	<b>6.0%</b>	<b>\$ 20,594</b>	<b>\$ 374,604</b>	<b>2.8%</b>	<b>\$ 10,269</b>	
<b>Information Services</b>										
Salaries and Benefits	\$ 471,196	\$ 511,761	8.6%	\$ 550,770	7.6%	\$ 39,009	\$ 571,899	3.8%	\$ 21,129	
Supplies and Services	\$ 243,591	\$ 290,232	19.1%	\$ 301,929	4.0%	\$ 11,697	\$ 309,311	2.4%	\$ 7,382	
Capital	\$ -	\$ 93,975	100.0%	\$ 201,000	113.9%	\$ 107,025	\$ 50,000	-75.1%	\$ (151,000)	Phone System and Voicemail
<b>Total Information Services</b>	<b>\$ 714,787</b>	<b>\$ 895,968</b>	<b>25.3%</b>	<b>\$ 1,053,699</b>	<b>17.6%</b>	<b>\$ 157,731</b>	<b>\$ 931,210</b>	<b>-11.6%</b>	<b>\$ (122,489)</b>	
<b>Engineering</b>										
Salaries and Benefits	\$ 1,080,714	\$ 1,066,344	-1.3%	\$ 1,492,603	40.0%	\$ 426,259	\$ 1,592,073	6.7%	\$ 99,470	Eng III, .5 Adm Temps, Sal Study
Supplies and Services	\$ 130,758	\$ 250,669	91.7%	\$ 202,394	-19.3%	\$ (48,275)	\$ 202,115	-0.1%	\$ (279)	
Intergovernmental	\$ -	\$ -		\$ 25,000	100.0%	\$ 25,000	\$ 25,000	0.0%	\$ -	
<b>Total Engineering</b>	<b>\$ 1,211,472</b>	<b>\$ 1,317,013</b>	<b>8.7%</b>	<b>\$ 1,719,997</b>	<b>30.6%</b>	<b>\$ 402,984</b>	<b>\$ 1,819,188</b>	<b>5.8%</b>	<b>\$ 99,191</b>	
<b>Community Development</b>										
Salaries and Benefits	\$ 249,716	\$ 275,488	10.3%	\$ 291,365	5.8%	\$ 15,877	\$ 302,682	3.9%	\$ 11,317	
Supplies and Services	\$ 12,496	\$ 15,300	22.4%	\$ 20,060	31.1%	\$ 4,760	\$ 20,551	2.4%	\$ 491	
<b>Total Community Development</b>	<b>\$ 262,212</b>	<b>\$ 290,788</b>	<b>10.9%</b>	<b>\$ 311,425</b>	<b>7.1%</b>	<b>\$ 20,637</b>	<b>\$ 323,233</b>	<b>3.8%</b>	<b>\$ 11,808</b>	
<b>Planning</b>										
Salaries and Benefits	\$ 444,859	\$ 502,352	12.9%	\$ 513,761	2.3%	\$ 11,409	\$ 533,790	3.9%	\$ 20,029	Staff Realloc & Planner 1
Supplies and Services	\$ 52,174	\$ 67,820	30.0%	\$ 149,381	120.3%	\$ 81,561	\$ 153,034	2.4%	\$ 3,653	
Intergovernmental	\$ 72,841	\$ 97,882	34.4%	\$ 100,273	2.4%	\$ 2,391	\$ 102,724	2.4%	\$ 2,451	
<b>Total Planning</b>	<b>\$ 569,874</b>	<b>\$ 668,054</b>	<b>17.2%</b>	<b>\$ 763,415</b>	<b>14.3%</b>	<b>\$ 95,361</b>	<b>\$ 789,548</b>	<b>3.4%</b>	<b>\$ 26,133</b>	
<b>Animal Control</b>										
Supplies and Services	\$ -	\$ 224	100.0%	\$ 500	123.2%	\$ 276	\$ 512	2.4%	\$ 12	
Intergovernmental	\$ 105,441	\$ 133,788	26.9%	\$ 117,500	-12.2%	\$ (16,288)	\$ 120,900	2.9%	\$ 3,400	
<b>Total Animal Control</b>	<b>\$ 105,441</b>	<b>\$ 134,012</b>	<b>27.1%</b>	<b>\$ 118,000</b>	<b>-11.9%</b>	<b>\$ (16,012)</b>	<b>\$ 121,412</b>	<b>2.9%</b>	<b>\$ 3,412</b>	

## EXHIBIT A

	2017 Actual	2018 Projected	Change	2019 Budget	Annual % Change	2019 Change	2020 Budget	Annual % Change	2020 Change	Notes
<b>Parks and Recreation</b>										
Salaries and Benefits	\$ 486,004	\$ 419,843	-13.6%	\$ 482,192	14.9%	\$ 62,349	\$ 500,825	3.9%	\$ 18,633	
Supplies and Services	\$ 370,401	\$ 219,097	-40.8%	\$ 370,421	69.1%	\$ 151,324	\$ 413,890	11.7%	\$ 43,469	Park Planning
Intergovernmental	\$ 2,497		-100.0%			\$ -			\$ -	Pool Closure 2018
<b>Total Parks and Recreation</b>	<b>\$ 858,902</b>	<b>\$ 638,940</b>	<b>-25.6%</b>	<b>\$ 852,613</b>	<b>33.4%</b>	<b>\$ 213,673</b>	<b>\$ 914,715</b>	<b>7.3%</b>	<b>\$ 62,102</b>	
<b>Parks Maintenance</b>										
Salaries and Benefits	\$ 490,956	\$ 496,124	1.1%	\$ 637,293	28.5%	\$ 141,169	\$ 702,553	10.2%	\$ 65,260	2 FTE
Supplies and Services	\$ 488,386	\$ 469,544	-3.9%	\$ 603,076	28.4%	\$ 133,532	\$ 534,183	-11.4%	\$ (68,893)	Reduce Seasonals, Inv Species,
Capital				\$ 197,000	100.0%	\$ 197,000	\$ 75,000	-61.9%	\$ (122,000)	Vehicle, Mower, Park Equip
<b>Total Parks Maintenance</b>	<b>\$ 979,342</b>	<b>\$ 965,668</b>	<b>-1.4%</b>	<b>\$ 1,437,369</b>	<b>48.8%</b>	<b>\$ 471,701</b>	<b>\$ 1,311,736</b>	<b>-8.7%</b>	<b>\$ (125,633)</b>	
<b>Building</b>										
Salaries and Benefits	\$ 528,009	\$ 541,797	2.6%	\$ 787,774	45.4%	\$ 245,977	\$ 819,493	4.0%	\$ 31,719	Realloc Staff & Plans Examiner
Supplies and Services	\$ 34,010	\$ 26,208	-22.9%	\$ 48,683	85.8%	\$ 22,475	\$ 49,873	2.4%	\$ 1,190	
<b>Total Building</b>	<b>\$ 562,019</b>	<b>\$ 568,005</b>	<b>1.1%</b>	<b>\$ 836,457</b>	<b>47.3%</b>	<b>\$ 268,452</b>	<b>\$ 869,366</b>	<b>3.9%</b>	<b>\$ 32,909</b>	
<b>Central Services</b>										
Salaries and Benefits	\$ 107,192	\$ 90,854	-15.2%	\$ 103,028	13.4%	\$ 12,174	\$ 107,423	4.3%	\$ 4,395	Retirement & Position Change
Supplies and Services	\$ 109,323	\$ 106,109	-2.9%	\$ 171,474	61.6%	\$ 65,365	\$ 125,667	-26.7%	\$ (45,807)	Facilities Condition Assessment
<b>Total Central Services</b>	<b>\$ 216,515</b>	<b>\$ 196,963</b>	<b>-9.0%</b>	<b>\$ 274,502</b>	<b>39.4%</b>	<b>\$ 77,539</b>	<b>\$ 233,090</b>	<b>-15.1%</b>	<b>\$ (41,412)</b>	
<b>Library</b>										
Salaries and Benefits	\$ 1,012,400	\$ 1,113,497	10.0%	\$ 1,234,628	10.9%	\$ 121,131	\$ 1,243,936	0.8%	\$ 9,308	Positions filled
Supplies and Services	\$ 235,557	\$ 267,765	13.7%	\$ 407,198	52.1%	\$ 139,433	\$ 397,154	-2.5%	\$ (10,044)	Replace equip & repairs
Intergovernmental		\$ 1,694	100.0%	\$ 1,735	2.4%	\$ 41	\$ 1,778	2.5%	\$ 43	
Capital	\$ 129,264	\$ 130,000	0.0%	\$ 153,176	17.8%	\$ 23,176	\$ 156,921	2.4%	\$ 3,745	
<b>Total Library</b>	<b>\$ 1,377,221</b>	<b>\$ 1,512,956</b>	<b>9.9%</b>	<b>\$ 1,796,737</b>	<b>18.8%</b>	<b>\$ 283,781</b>	<b>\$ 1,799,789</b>	<b>0.2%</b>	<b>\$ 3,052</b>	
<b>Support to Other Funds</b>										
Transfers to Other Funds	\$ 6,370,650	\$ 6,272,645	-1.5%	\$ 6,617,081	5.5%	\$ 344,436	\$ 6,391,747	-3.4%	\$ (225,334)	Firefighters, SCBAs, Truck, Amb
<b>Total Support to Other Funds</b>	<b>\$ 6,370,650</b>	<b>\$ 6,272,645</b>	<b>-1.5%</b>	<b>\$ 6,617,081</b>	<b>5.5%</b>	<b>\$ 344,436</b>	<b>\$ 6,391,747</b>	<b>-3.4%</b>	<b>\$ (225,334)</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 20,892,182</b>	<b>\$ 21,727,891</b>	<b>4.0%</b>	<b>\$ 25,016,883</b>	<b>15.1%</b>	<b>\$ 3,288,992</b>	<b>\$ 25,102,698</b>	<b>0.3%</b>	<b>\$ 85,815</b>	

City of Camas - Decision Packages including Level of Service recommendations

Department	Budget Priorities	Brief Description	2019 Cost Estimate	2020 Cost Estimate	Utility Cost Estimates
Adm Services	1 Temporary Staffing - Records Mgmt. Assistant	Temporary staffing to assist with Records Mgmt of electronic files	\$ 50,000		
Finance	2 Monthly Utility Billing	1 FTE and billing costs			\$ 200,000
	3 New Financial System	Consultant to assist with scoping and assessing options		\$25,000	\$ 25,000
Municipal Court	4 Relocate Into former bank	Tenant Improvements and furniture		\$50,000	
	5 Security and building upgrades	Safety and Operational Improvements to Court Bldg.	\$ 70,000	\$70,000	
CWFD	6 Court Clerk for the C/W Municipal Court	1 Court Clerk FTE offset with current services from Clark Co.	\$ 37,000	\$41,000	
	7 Additional 4 FTE	Staffing to address growth needs in Grass Valley	\$ 450,000	\$ 449,999	
	8 Additional 1 Deputy Fire Marshal	To assist with backlog of new & existing inspections	\$ 111,103	\$114,436	
	9 Ambulance Replacement	Replacement of existing ambulance	\$ 240,000		
	10 Brush Engine	Purchase new engine for fighting brush fires		\$150,000	
IT	11 Self Contained Breathing Apparatus (SCBA)	Replace inventory about to expire in 2018	\$ 330,000		
	12 Phone System and Voice Mail	Replace 10 year-old phone and voicemail systems		\$75,000	\$ 75,000
Library	13 Replace Self-Checkout Machines	Replacing 3 self checkout machines		\$30,000	
	14 Repairs to the Automatic Materials Handler (AMH)	Repairing hardware and replace software for the AMH	\$ 74,000	\$24,000	
Parks & Recreation	15 2 FTE and reduce seasonals	Hire 2 Maint. Workers and remove two seasonal staff	\$142,303	\$146,572	
	16 Sports Field Playback replacement	Replacement of sports field playback at Prune Hill Park	\$ 50,000		
	17 Playground Equipment	Enhance & replace playgrounds & parks furniture	\$ 75,000	\$75,000	
	18 Invasive Species Removal	Remove and control noxious species	\$ 50,000	\$50,000	
	19 Equipment	Large Parks Mower	\$ 55,000		
	20 Park Improvements	Grass Valley Tennis Court Resurfacing	\$ 30,000		
Police	21 Buhman Shop Removal and Replacement	Remove and replace existing pole barn	\$ 50,000		
	22 Code Enforcement Officer 0.5 FTE	Restore Code Enforcement Officer to full time.		\$38,353	
	23 Police Records Clerk 0.5 FTE	Add Police Records Clerk II .5 FTE	\$ 43,207	\$44,503	
	24 Ultimate Training Munitions (UTM) Proposal	Purchase UTMs, safety gear and funding for instructor training	\$ 18,800		
	25 2 Police Officer	Hire and outfit two officers to address service delivery issues	\$ 110,000	\$208,000	
Public Works	26 Facilities Condition Assessment	Complete condition assesement on all City-Owned buildings	\$ 33,000		\$ 17,000
	27 Engineer III FTE	New FTE to support capital project workload	\$107,203	\$110,419	
	28 0.6 FTE administrative support	Admintrative Support to the PW Director and Engineering workload	\$46,023	\$47,404	
	29 Inspection Vehicles	2 new inspection vehicles to replace outdated reserve vehicles	\$ 20,000	\$20,000	
	30 2 FTE/Reduce Seasonal Staff	Backfill for positions dedicated to Stormwater & remove 2 seasonals	\$315,886	\$273,863	
	31 asphalt maintenance equipment	Purchase crack seal machine for roadway preservation	\$ 43,000		
	32 Neighborhood Traffic Mgmt Program	Reestablish the Neighborhood Traffic Mgmt Program	\$ 75,000	\$ 75,000	
	33 Signal Maintenance Budget Increase	Increasing annual budget for signal maintenance	\$ 10,000	\$ 10,000	
	34 Prune Hill School Flashing Warning Replacement	Replace existing school zone signal controllers	\$ 30,000		
	35 NW 6th Ave. Road Diet	Complete a road diet on NW 6th between Adams and Norwood Street		\$ 75,000	
	36 Snow and Ice Budget	Additional materials for target routes identified in Snow and Ice Plan	\$ 15,000	\$ 15,000	
	37 Downtown Infrastructure Analysis	Analysis of downtown infrastructure	\$ 25,000	\$ -	
	38 Enhance security for off-hours	Fence with electric automatic gates		\$100,000	
	39 C/W Water System Planning	Complete a joint water system planning effort			\$30,000
	40 2 Maintenance Workers	2 FTE Utility Maintenance Workers to maintain levels of service			\$310,886
	41 2 Maintenance Workers	2 FTE Utility Maintenance Workers to maintain levels of service			\$310,886
	42 Fiber Connection to WWTP	Conduit is installed - need to complete fiber pull			\$25,000
	43 2 Additional Operators	Hire 2 new Wastewater Treatment Plant Operators			\$354,182
	44 Hire 1 Mechanic	Hire a new mechanic to maintain levels of service			\$160,930
	45 Assetworks Fleet Management Software	Purchase and implement fleet management program			\$115,000
	46 Operations Center Covered Parking	Addition of covered parking for heavy equipment at the Ops Center			\$20,000
	47 Shop Mezzanine Storage	Add space to the mezzanine storage area above the equipment shop			\$15,000
	48 Vactor Hydraulic Tools	Purchase hydraulic tools for Vactor truck			\$8,000
	49 Mini-Excavator	Purchase a mini-excavator			\$80,000
	50 Skid Steer Loader and Implements	Purchase a skid steer style loader with implements			\$175,000
51 5 Yard Dump Truck Replacement	Replace a reserve piece of equipment and add replacement component			\$130,000	
52 Compressor Replacement	Replace a reserve compressor			\$40,000	
53 Brush Chipper Replacement	Replace existing brush chipper and include equipment in the ERR			\$90,000	
54 Lead Worker 1 FTE	Create Stormwater Lead Worker to lead standalone Stormwater Div.			\$230,765	
55 Push Camera	Push Camera to inspect stormwater lines and vaults			\$15,000	
<b>Total of Priority Budget Proposals</b>			<b>\$2,706,526</b>	<b>\$2,318,549</b>	<b>\$2,427,650</b>
One-Time Budget Proposals				\$5,025,075	
Staffing Costs			\$844,800	\$ 835,500	
Ongoing other			\$2,837,275	\$1,367,650	
			<u>\$1,343,000</u>	<u>\$ 225,000</u>	
			<u>\$5,025,075</u>	<u>\$2,427,650</u>	

2019-2020 Capital Budget

REMAINING SOURCES OF FUNDING

Department/Fund	Title	2019 Budget	2020 Budget	Total Biennial Budget	REMAINING SOURCES OF FUNDING														
					General	Streets	PIF	REET 1	REET 2	Vehicle R&R	Grants/Contributions	Debt	Storm Water	Water	Sewer	SDC			
1	General Govt. Major Building Maintenance	\$ 100,000	\$ 100,000	\$ 200,000				\$ 200,000											
2	General Govt. Ambulance Replacement	\$ 240,000		\$ 240,000										\$ 240,000					
3	General Govt. Brush Truck		\$ 150,000	\$ 150,000	\$ 90,000							\$ 60,000							
4	General Govt. 2 new Inspection Vehicles to replace reserves	\$ 25,000	\$ 25,000	\$ 50,000	\$ 50,000														
5	Streets/Capital ADA Access Upgrades	\$ 50,000	\$ 50,000	\$ 100,000				\$ 100,000											
6	Streets/Capital Citywide Traffic Signal Controller Update	\$ 340,500		\$ 340,500				\$ 40,500				300,000							
7	Streets/Capital Pavement Management Program	\$ 794,482	\$ 830,357	\$ 1,624,839		\$ 1,624,839													
8	Streets/Capital Brady Road	\$ 7,175,000		\$ 7,175,000								\$ 6,000,000	\$ 1,175,000						
9	Streets/Capital Larkspur	\$ 2,250,000		\$ 2,250,000								\$ 2,250,000							
10	Streets/Capital Everett and Lake Traffic Circle	\$ 1,400,000	\$ 6,250,000	\$ 7,650,000									\$ 7,650,000						
11	Streets/Capital NE 3rd Ave. Bridge Seismic Retrofit	\$ 785,000	\$ 910,000	\$ 1,695,000	\$ 45,000							\$ 1,650,000							
12	Streets/Capital Crack Seal Machine for Road Preservation	\$ 43,000		\$ 43,000			\$ 43,000												
13	Streets/Capital Road Diet on NW 6th Ave between Adams & Norwood		\$ 75,000	\$ 75,000			\$ 75,000												
14	Parks Dog Park Partnership	\$ 60,000		\$ 60,000						\$ 60,000									
15	Parks Wayfinding Signs	\$ 30,000		\$ 30,000						\$ 30,000									
16	Parks 3rd Ave Trailhead Design and Permit	\$ 120,000		\$ 120,000						\$ 120,000									
17	Parks Community Center Renovation	\$ 200,000	\$ 300,000	\$ 500,000						\$ 500,000									
18	Parks Heritage Park Entrance and Parking Upgrades	\$ 50,000		\$ 50,000						\$ 50,000									
19	Parks Open Space/Trails/Park Upgrades	\$ 225,000	\$ 225,000	\$ 450,000						\$ 450,000									
20	Parks Wildlife League Property	\$ 25,000		\$ 25,000			\$ 25,000												
21	Parks East Lake Trail (North Shore Trail T-3)	\$ 100,000	\$ 100,000	\$ 200,000			\$ 200,000												
22	Parks Parklands To Heritage Trail T-1	\$ 325,000		\$ 325,000			\$ 325,000												
23	Parks Pool Demo	\$ 300,000		\$ 300,000						\$ 300,000									
24	Parks Mill Ditch Trail	\$ 25,000	\$ 225,000	\$ 250,000						\$ 250,000									
25	Parks Fallen Leaf Lake	\$ 150,000	\$ 925,000	\$ 1,075,000						\$ 1,075,000									
26	Parks Skate Park Improvements	\$ 25,000	\$ 50,000	\$ 75,000						\$ 75,000									
27	Parks North Shore Conservation Lands		\$ 8,800,000	\$ 8,800,000								\$ 2,500,000	\$ 6,300,000						
28	Parks Currie Trail	\$ 100,000	\$ 960,000	\$ 1,060,000						\$ 232,291		\$ 827,709							
29	Parks Maint. Large Mower	\$ 55,000		\$ 55,000	\$ 55,000														
30	Parks Maint. Sports Field Playback at Prune Hill	\$ 50,000		\$ 50,000						\$ 50,000									
31	Parks Maint. Buhman Shop Removal and Replacement	\$ 50,000		\$ 50,000						\$ 50,000									
32	Parks/Cemetery Fence with Electronic Gate for Security		\$ 100,000	\$ 100,000								\$ 100,000							
33	Storm Water Columbia Summit 2a Cascade Detention	\$ 480,000		\$ 480,000									\$ 480,000						
34	Storm Water Columbia Summit 2a 25th Detention		\$ 170,000	\$ 170,000									\$ 170,000						
35	Storm Water NW 38th Ph. 1 Wetland Monitoring	\$ 25,000	\$ 25,000	\$ 50,000									\$ 50,000						
36	Storm Water NW 38th Ph. 2 Wetland Monitoring	\$ 25,000	\$ 25,000	\$ 50,000									\$ 50,000						
37	Storm Water NW Friberg Wetland Monitoring	\$ 39,000	\$ 39,000	\$ 78,000									\$ 78,000						
38	Storm Water NW Leadbetter Drive Wetland Monitoring	\$ 13,000	\$ 13,000	\$ 26,000									\$ 26,000						
39	Storm Water Grass Valley Wetland Monitoring	\$ 5,000	\$ 5,000	\$ 10,000									\$ 10,000						
40	Storm Water Water Transmission Main Wetland Monitoring	\$ 30,000	\$ 30,000	\$ 60,000									\$ 60,000						
41	PW/Water S44 Reservoir	\$ 3,200,000	\$ 4,000,000	\$ 7,200,000								\$ 7,200,000							
42	PW/Water Well 17 Development	\$ 150,000	\$ 2,150,000	\$ 2,300,000								\$ 2,300,000							
43	PW/Water Timber Harvest	\$ 150,000	\$ 70,000	\$ 220,000									\$ 220,000						
44	PW/Water Well 6/14 Waterline Transmission Project	\$ 475,000		\$ 475,000										\$ 475,000					
45	PW/Water Parker's Landing & WWTP Wells	\$ 250,000	\$ 3,500,000	\$ 3,750,000								\$ 3,750,000							
46	PW/Water Jones Creek Waterline Replacement	\$ 250,000		\$ 250,000									\$ 250,000						
47	PW/Water Well 6 Motor Control Replacement	\$ 71,000		\$ 71,000									\$ 71,000						
48	PW/Water 343 Zone Supply Transmission	\$ 650,000	\$ 1,900,000	\$ 2,550,000								\$ 2,550,000							
49	PW/Water Lower Prune Hill Booster Station Expansion	\$ 925,000	\$ 460,000	\$ 1,385,000								\$ 1,385,000							
50	PW/Water Water System Repair & Replacement	\$ 300,000	\$ 300,000	\$ 600,000									\$ 600,000						
51	PW/Water Steigenwald Well Development	\$ 75,000	\$ 75,000	\$ 150,000														\$ 150,000	
52	PW/Water Meter Replacement Program	\$ 275,000	\$ 275,000	\$ 550,000									\$ 550,000						
53	PW/Sewer Lacamas Creek Pump Station	\$ 1,275,000	\$ 1,725,000	\$ 3,000,000								\$ 3,000,000							
54	PW/Sewer I/I Elimination Project	\$ 150,000		\$ 150,000													\$ 150,000		
55	PW/Sewer Local Limits	\$ 75,000		\$ 75,000												\$ 75,000			
56	PW/Sewer Crown View Pump Station Rehab	\$ 750,000		\$ 750,000												\$ 750,000			
57	PW/Sewer STEP Tank Pump Truck	\$ 225,000		\$ 225,000												\$ 225,000			
58	PW/Sewer WWTP Repair & Replacement	\$ 1,000,000	\$ 2,000,000	\$ 3,000,000									\$ 3,000,000						
59	PW/Sewer Pump Station Repair and Replacement	\$ 550,000	\$ 600,000	\$ 1,150,000													\$ 1,150,000		
60	PW/Sewer Sewer Main Repair and Replacement	\$ 650,000	\$ 150,000	\$ 800,000													\$ 800,000		
61	Equipment Rental Scheduled Replacements	\$ 1,010,574	\$ 543,564	\$ 1,554,138							\$ 1,554,138								
62	Equipment Rental Assetworks Fleet Management Software	\$ 115,000		\$ 115,000							\$ 115,000								
63	Equipment Rental Operations Center Covered Parking	\$ 20,000		\$ 20,000							\$ 20,000								
64	Equipment Rental Shop Mezzanine Addition		\$ 15,000	\$ 15,000							\$ 15,000								
65	Equipment Rental Mini-Excavator	\$ 80,000		\$ 80,000	\$ 16,000	\$ 16,000							\$ 16,000	\$ 16,000	\$ 16,000				
66	Equipment Rental Skid Steer Loader and Implements	\$ 175,000		\$ 175,000	\$ 35,000	\$ 35,000							\$ 35,000	\$ 35,000	\$ 35,000				
67	Equipment Rental 5 Yard Dump Truck Replacement	\$ 130,000		\$ 130,000	\$ 26,000	\$ 26,000							\$ 26,000	\$ 26,000	\$ 26,000				
68	Equipment Rental Compressor Replacement	\$ 40,000		\$ 40,000	\$ 8,000	\$ 8,000							\$ 8,000	\$ 8,000	\$ 8,000				
69	Equipment Rental Brush Chipper Replacement	\$ 90,000		\$ 90,000	\$ 45,000	\$ 45,000							\$ 45,000	\$ 45,000	\$ 45,000				

\$ 29,066,556 \$ 37,895,921 \$ 66,962,477 \$ 370,000 \$ 1,872,839 \$ 550,000 \$ 340,500 \$ 3,242,291 \$ 1,704,138 \$ 13,687,709 \$ 35,550,000 \$ 1,009,000 \$ 1,776,000 \$ 6,235,000 \$ 625,000