

**City of Camas
2023-2024 Mayor's Budget**

Fund	Projected Beginning Fund Balance	2023-2024 Revenues	2023-2024 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 15,422,278	\$ 70,090,124	\$ 76,315,728	\$ 9,196,674	\$ (6,225,604)
City Street	\$ 1,288,215	\$ 9,356,644	\$ 8,674,462	\$ 1,970,397	\$ 682,182
American Rescue Plan Act (ARPA funding)	\$ 6,236,616	\$ 75,001	\$ 6,311,617	\$ -	\$ (6,236,616)
Tree Fund	\$ 15,580	\$ 204	\$ -	\$ 15,784	\$ 204
C/W Fire and EMS	\$ 2,251,230	\$ 34,716,664	\$ 36,616,903	\$ 350,991	\$ (1,900,239)
Lodging Tax	\$ 59,634	\$ 48,028	\$ 65,000	\$ 42,662	\$ (16,972)
Cemetery	\$ 215,904	\$ 571,615	\$ 585,532	\$ 201,987	\$ (13,917)
Limited G.O. Bond Debt Service	\$ -	\$ 6,540,138	\$ 6,540,138	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 15,047,340	\$ 10,723,608	\$ 14,923,573	\$ 10,847,375	\$ (4,199,965)
Park Impact Fee Capital	\$ 3,851,009	\$ 4,564,291	\$ 2,216,008	\$ 6,199,292	\$ 2,348,283
Transportation Impact Fee Capital	\$ 3,662,476	\$ 2,592,011	\$ 2,460,214	\$ 3,794,273	\$ 131,797
Fire Impact Fee	\$ 1,445,418	\$ 544,452	\$ 1,230,927	\$ 758,943	\$ (686,475)
NW 38th Ave Phase 3 Construction	\$ -	\$ 6,100,400	\$ 6,100,400	\$ -	\$ -
Facilities Capital	\$ 1,502,473	\$ 8,633,883	\$ 8,633,883	\$ 1,502,473	\$ -
Legacy Lands Project	\$ 5,915,535	\$ 21,304	\$ 150,000	\$ 5,786,839	\$ (128,696)
Storm Water Utility	\$ 3,172,862	\$ 4,787,487	\$ 7,170,142	\$ 790,207	\$ (2,382,655)
City Solid Waste	\$ 4,019,129	\$ 6,885,529	\$ 6,095,491	\$ 4,809,167	\$ 790,038
Water-Sewer	\$ 13,843,246	\$ 32,413,055	\$ 41,170,153	\$ 5,086,148	\$ (8,757,098)
Water-Sewer Capital Projects	\$ -	\$ 9,710,000	\$ 9,710,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 245,340	\$ -	\$ -	\$ 245,340	\$ -
2019 Water Construction Projects	\$ 6,236,979	\$ -	\$ -	\$ 6,236,979	\$ -
Water-Sewer Capital Reserve	\$ 16,177,490	\$ 5,560,114	\$ 9,650,000	\$ 12,087,604	\$ (4,089,886)
Water-Sewer Bond Reserve	\$ 1,724,690	\$ 10,747	\$ -	\$ 1,735,437	\$ 10,747
Equipment Rental	\$ 2,606,394	\$ 4,860,637	\$ 5,522,333	\$ 1,944,698	\$ (661,696)
Firefighter's Pension	\$ 1,140,609	\$ 17,679	\$ 187,049	\$ 971,240	\$ (169,370)
Retiree Medical	\$ 13,371	\$ 317,111	\$ 318,120	\$ 12,362	\$ (1,009)
LEOFF 1 Disability Board	\$ 467,345	\$ 355,278	\$ 448,241	\$ 374,382	\$ (92,963)
Total City Budget 2023-2024	\$ 106,561,164	\$ 219,496,004	\$ 251,095,913	\$ 74,961,254	\$ (31,599,910)

City of Camas
2023-2024 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 1/1/2023	\$ 15,422,278	\$ 10,067,179	\$ -	\$ 31,424,252	\$ 45,419,736	\$ 2,606,394	\$ 1,621,325	\$ 106,561,164
Revenues								
Taxes	\$ 47,138,655	\$ 5,339,346	\$ -	\$ 8,291,431				\$ 60,769,432
Licenses and Permits	\$ 2,457,133	\$ 232,143						\$ 2,689,276
Intergovernmental	\$ 1,494,581	\$ 2,347,145		\$ 5,098,400				\$ 8,940,126
Charges for Services	\$ 12,354,000	\$ 14,447,085		\$ 7,420,389	\$ 48,408,233	\$ 4,837,586		\$ 87,467,293
Fines and Forfeitures	\$ 263,257	\$ 24,420						\$ 287,677
Miscellaneous Revenue	\$ 773,272	\$ 139,678		\$ 596,846	\$ 909,060	\$ 23,051	\$ 24,817	\$ 2,466,724
Non-Revenues	\$ -			\$ 9,964,000	\$ -			\$ 9,964,000
Transfers	\$ 5,609,226	\$ 22,238,339	\$ 6,540,138	\$ 1,808,883	\$ 10,049,639		\$ 665,251	\$ 46,911,476
Total Revenue	\$ 70,090,124	\$ 44,768,156	\$ 6,540,138	\$ 33,179,949	\$ 59,366,932	\$ 4,860,637	\$ 690,068	\$ 219,496,004
Total Available Resources	\$ 85,512,402	\$ 54,835,335	\$ 6,540,138	\$ 64,604,201	\$ 104,786,668	\$ 7,467,031	\$ 2,311,393	\$ 326,057,168
Expenditures								
Salaries and Benefits	\$ 38,269,263	\$ 32,028,360			\$ 12,818,823	\$ 1,412,942	\$ 766,361	\$ 85,295,749
Supplies and Services	\$ 13,795,788	\$ 7,914,568		\$ 521,730	\$ 17,342,260	\$ 1,417,441	\$ 7,177	\$ 40,998,964
Intergovernmental	\$ 1,900,269	\$ 447,624			\$ 1,743,495			\$ 4,091,388
Capital	\$ 2,799,697	\$ 5,081,586		\$ 24,734,283	\$ 23,180,000	\$ 2,691,950		\$ 58,487,516
Debt Service		\$ -	\$ 6,540,138		\$ 8,770,682			\$ 15,310,820
Transfers	\$ 19,550,711	\$ 6,781,376		\$ 10,458,992	\$ 9,940,526		\$ 179,871	\$ 46,911,476
Total Expenditures	\$ 76,315,728	\$ 52,253,514	\$ 6,540,138	\$ 35,715,005	\$ 73,795,786	\$ 5,522,333	\$ 953,409	\$ 251,095,913
Estimated Ending Fund Balance	\$ 9,196,674	\$ 2,581,821	\$ -	\$ 28,889,196	\$ 30,990,882	\$ 1,944,698	\$ 1,357,984	\$ 74,961,255
Total Expenditures and Reserve Balance	\$ 85,512,402	\$ 54,835,335	\$ 6,540,138	\$ 64,604,201	\$ 104,786,668	\$ 7,467,031	\$ 2,311,393	\$ 326,057,168

City of Camas
Revenue Budget Summary for 2022-2023

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
General Fund										
Taxes	\$ 20,238,071	\$ 21,146,983	4.5%	\$ 22,701,761	7.4%	\$ 1,554,778	\$ 24,436,894	7.6%	\$ 1,735,133	Pub Saf Sales Tax, Utility Tax 3%, commercial growth
Licenses and Permits	\$ 1,289,798	\$ 772,619	-40.1%	\$ 775,188	0.3%	\$ 2,569	\$ 1,681,945	117.0%	\$ 906,757	Slower Residential Growth, commercial growth 2025
Intergovernmental	\$ 883,892	\$ 740,195	-16.3%	\$ 734,828	-0.7%	\$ (5,367)	\$ 759,753	3.4%	\$ 24,925	Status quo state shared revenues
Charges for Services	\$ 5,204,720	\$ 5,117,936	-1.7%	\$ 5,441,023	6.3%	\$ 323,087	\$ 6,912,977	27.1%	\$ 1,471,954	Commercial growth construction fees
Fines and Forfeitures	\$ 131,698	\$ 121,209	-8.0%	\$ 128,093	5.7%	\$ 6,884	\$ 135,164	5.5%	\$ 7,071	Change in state laws
Miscellaneous Revenue	\$ 401,683	\$ 481,753	19.9%	\$ 381,865	-20.7%	\$ (99,888)	\$ 391,407	2.5%	\$ 9,542	Status quo rentals and lower interest income
Transfers from other funds		\$ 227,607	100.0%	\$ 2,589,379	1037.7%	\$ 2,361,772	\$ 3,019,847	16.6%	\$ 430,468	ARPA projects
Total General Fund	\$ 28,149,862	\$ 28,608,302	1.6%	\$ 32,752,137	14.5%	\$ 4,143,835	\$ 37,337,987	14.0%	\$ 4,585,850	
Special Revenue Funds										
Street Fund										
Intergovernmental	\$ 516,281	\$ 546,597	5.9%	\$ 562,440	2.9%	\$ 15,843	\$ 582,125	3.5%	\$ 19,685	Status quo Motor Vehicle Tax
Miscellaneous Revenue	\$ 34,767	\$ 12,262	-64.7%	\$ 12,028	-1.9%	\$ (234)	\$ 12,249	1.8%	\$ 221	No budget for insurance recovery
Transfers from other funds	\$ 2,357,331	\$ 3,884,627	64.8%	\$ 3,664,182	-5.7%	\$ (220,445)	\$ 4,523,620	23.5%	\$ 859,438	Preservation, ARPA & GF Subsidy
Total Street Fund	\$ 2,908,379	\$ 4,443,486	52.8%	\$ 4,238,650	-4.6%	\$ (204,836)	\$ 5,117,994	20.7%	\$ 879,344	
ARPA										
Intergovernmental	\$ 3,411,447	\$ 3,411,446	0.0%			\$ (3,411,446)			\$ -	ARPA Stimulus Funds
Miscellaneous Revenue	\$ 9,208	\$ 35,351	283.9%	\$ 36,765	4.0%	\$ 1,414	\$ 38,236	4.0%	\$ 1,471	Status quo interest income
Total ARPA Fund	\$ 3,420,655	\$ 3,446,797	0.8%	\$ 36,765	-98.9%	\$ (3,410,032)	\$ 38,236	4.0%	\$ 1,471	
Tree Fund										
Miscellaneous Revenue	\$ 140	\$ 95	-32.1%	\$ 100	5.3%	\$ 5	\$ 104	4.0%	\$ 4	Status quo interest income
Total Tree Fund	\$ 140	\$ 95	-32.1%	\$ 100	5.3%	\$ 5	\$ 104	4.0%	\$ 4	
C/W Fire and EMS Fund										
Taxes	\$ 2,356,877	\$ 2,463,518	4.5%	\$ 2,554,113	3.7%	\$ 90,595	\$ 2,737,956	7.2%	\$ 183,843	Slower residential growth with higher commercial 2024
Licenses and Permits	\$ 81,584	\$ 82,444	1.1%	\$ 70,968	-13.9%	\$ (11,476)	\$ 161,175	127.1%	\$ 90,207	Residential construction slows
Intergovernmental	\$ 680,344	\$ 863,018	100.0%	\$ 601,290	-30.3%	\$ (261,728)	\$ 601,290	0.0%	\$ -	GEMT
Charges for Services	\$ 5,334,154	\$ 5,596,506	4.9%	\$ 6,873,085	22.8%	\$ 1,276,579	\$ 7,405,495	7.7%	\$ 532,410	Washougal's share adjustment
Fines and Forfeitures	\$ 251	\$ 12,109	4724.3%	\$ 12,000	-0.9%	\$ (109)	\$ 12,420	3.5%	\$ 420	Post COVID-19
Miscellaneous Revenue	\$ 89,744	\$ 107,775	20.1%	\$ 17,966	-83.3%	\$ (89,809)	\$ 18,369	2.2%	\$ 403	Private contribution 2021
Transfers from other funds	\$ 3,590,358	\$ 4,011,775	11.7%	\$ 6,168,327	53.8%	\$ 2,156,552	\$ 7,482,210	21.3%	\$ 1,313,883	Camas transfers from ARPA, REET, FIF
Total C/W Fire and EMS Fund	\$ 12,133,312	\$ 13,137,145	8.3%	\$ 16,297,749	24.1%	\$ 3,160,604	\$ 18,418,915	13.0%	\$ 2,121,166	
Lodging Tax Fund										
Taxes	\$ 21,411	\$ 22,611	5.6%	\$ 23,289	3.0%	\$ 678	\$ 23,988	3.0%	\$ 699	Vacation rentals
Miscellaneous Revenue	\$ 389	\$ 354	-9.0%	\$ 368	4.0%	\$ 14	\$ 383	300.0%	\$ 15	Status quo interest income
Total Lodging Tax Fund	\$ 21,800	\$ 22,965	5.3%	\$ 23,657	3.0%	\$ 692	\$ 24,371	3.0%	\$ 714	
Cemetery Fund										
Charges for Services	\$ 99,518	\$ 80,758	-18.9%	\$ 82,803	2.5%	\$ 2,045	\$ 85,702	3.5%	\$ 2,899	Trends and fee increases
Miscellaneous Revenue	\$ 3,634	\$ 1,509	-58.5%	\$ 1,540	2.1%	\$ 31	\$ 1,570	1.9%	\$ 30	Grant in 2021
Transfers from other funds	\$ 200,000	\$ 200,000	0.0%	\$ 200,000	0.0%	\$ -	\$ 200,000	0.0%	\$ -	Transfer from General Fund
Total Cemetery Fund	\$ 303,152	\$ 282,267	-6.9%	\$ 284,343	0.7%	\$ 2,076	\$ 287,272	1.0%	\$ 2,929	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
Debt Funds										
Unlimited GO Debt Service Fund										
Taxes	\$ 5,894	\$ -	-100.0%	\$ -		\$ -			\$ -	2020 last yr of levy and debt payments
Total Unlimited GO Debt Srv Fund	\$ 5,894	\$ -	-100.0%	\$ -		\$ -	\$ -		\$ -	
Limited Debt Service Fund										
Transfers from other funds	\$ 10,565,513	\$ 3,362,693	-68.2%	\$ 3,372,843	0.3%	\$ 10,150	\$ 3,167,295	-6.1%	\$ (205,548)	Based on DS schedules
Total Debt Service Fund	\$ 10,565,513	\$ 3,362,693	-68.2%	\$ 3,372,843	0.3%	\$ 10,150	\$ 3,167,295	-6.1%	\$ (205,548)	
Capital Fund										
Real Estate Excise Tax Fund										
Taxes	\$ 4,049,990	\$ 3,911,420	-3.4%	\$ 4,065,094	3.9%	\$ 153,674	\$ 4,226,337	4.0%	\$ 161,243	Improving real estate market in 2024
Intergovernmental	\$ 2,215,191	\$ 275,613	-87.6%	\$ 212,000	-23.1%	\$ (63,613)	\$ -		\$ (212,000)	State Grant for Bridge and RCO Grant 2021-2022
Miscellaneous Revenue	\$ 4,696,911	\$ 156,731	-96.7%	\$ 146,127	-6.8%	\$ (10,604)	\$ 149,050	2.0%	\$ 2,923	2023 LTGO Bond
Transfers from other funds	\$ 239,899	\$ 236,423	-1.4%	\$ 175,000	-26.0%	\$ (61,423)	\$ -		\$ (175,000)	Matching funds in 2021-2022
Non-Revenues				\$ 1,750,000	100.0%	\$ 1,750,000			\$ (1,750,000)	
Total Real Estate Excise Tax Fund	\$ 11,201,991	\$ 4,580,187	-59.1%	\$ 6,348,221	38.6%	\$ 18,034	\$ 4,375,387	-31.1%	\$ (1,972,834)	
Park Impact Fee Fund										
Charges for Services	\$ 1,265,530	\$ 1,551,092	22.6%	\$ 1,335,180	-13.9%	\$ (215,912)	\$ 3,032,327	127.1%	\$ 1,697,147	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 51,865	\$ 95,508	84.1%	\$ 97,418	2.0%	\$ 1,910	\$ 99,366	2.0%	\$ 1,948	Status quo interest revenue
Transfer from other funds	\$ 3,551	\$ 2,088	-41.2%							
Total Park Impact Fee Fund	\$ 1,320,946	\$ 1,648,688	24.8%	\$ 1,432,598	-13.1%	\$ (214,002)	\$ 3,131,693	118.6%	\$ 1,699,095	
Transportation Impact Fee Fund										
Charges for Services	\$ 1,948,332	\$ 897,594	-53.9%	\$ 772,649	-13.9%	\$ (124,945)	\$ 1,754,763	127.1%	\$ 982,114	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 34,974	\$ 30,806	-11.9%	\$ 31,854	3.4%	\$ 1,048	\$ 32,745	2.8%	\$ 891	Status quo interest income
Total Transportation Impact Fee Fund	\$ 1,983,306	\$ 928,400	-53.2%	\$ 804,503	-13.3%	\$ (123,897)	\$ 1,787,508	122.2%	\$ 983,005	
Fire Impact Fee Fund										
Charges for Services	\$ 161,414	\$ 186,617	15.6%	\$ 160,640	-13.9%	\$ (25,977)	\$ 364,830	127.1%	\$ 204,190	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 10,547	\$ 9,213	-12.6%	\$ 9,397	2.0%	\$ 2,547	\$ 9,585	2.0%	\$ 188	Status quo interest income
Total Fire Impact Fee Fund	\$ 171,961	\$ 195,830	13.9%	\$ 170,037	-13.2%	\$ (23,430)	\$ 374,415	120.2%	\$ 204,378	
NW 38th Ave Phase 3 Construction										
Intergovernmental	\$ 334,761	\$ 513,000	53.2%	\$ 4,886,400	852.5%	\$ 4,373,400		100.0%	\$ (4,886,400)	State Grant
Transfers from other funds	\$ 71,534	\$ 38,428	-46.3%	\$ -	100.0%	\$ (38,428)	\$ -		\$ -	Transfers from TIF and General Fund
Non-Revenues				\$ 1,214,000	100.0%					2023 LTGO Bond
Total NW 38th Ave Phase 3 Construction	\$ 406,295	\$ 551,428	35.7%	\$ 6,100,400	1006.3%	\$ 4,334,972	\$ -	-100.0%	\$ (6,100,400)	
Facilities Capital Fund										
Transfers from other funds	\$ 2,500		-100.0%	\$ 1,033,883	100.0%	\$ 1,033,883	\$ 600,000	-42.0%	\$ (433,883)	Transfers from REET and General Fund
Non-Revenues	\$ 1,511,776		100.0%	\$ 7,000,000	100.0%	\$ 7,000,000		-100.0%	\$ (7,000,000)	2023 LTGO
Total Facilities Capital Fund	\$ 1,514,276	\$ -	-100.0%	\$ 8,033,883	100.0%	\$ 8,033,883	\$ 600,000	-92.5%	\$ (7,433,883)	
Legacy Lands Project Fund										
Miscellaneous Revenue	\$ 3,514	\$ 10,042	185.8%	\$ 10,443	4.0%	\$ 401	\$ 10,861	4.0%	\$ 418	Interest Earnings
Total Legacy Lands Project Fund	\$ 3,514	\$ 10,042	185.8%	\$ 10,443	4.0%	\$ 401	\$ 10,861	4.0%	\$ 418	
Enterprise Funds										
Storm Water Fund										
Intergovernmental	\$ 61,855	\$ 53,694	-13.2%		-100.0%	\$ (53,694)				State Grants
Charges for Services	\$ 1,921,563	\$ 2,008,748	4.5%	\$ 2,212,460	10.1%	\$ 203,712	\$ 2,458,593	11.1%	\$ 246,133	Rate Model and increase in Population
Miscellaneous Revenue	\$ 26,715	\$ 20,526	-23.2%	\$ 41,404	101.7%	\$ 20,878	\$ 42,232	2.0%	\$ 828	Status quo interest earnings
Transfer from other funds	\$ 19,707	\$ 27,495	39.5%	\$ 20,376	100.0%	\$ (7,119)	\$ 12,422	-39.0%	\$ (7,954)	ARPA funding
Total Storm Drainage Fund	\$ 2,029,840	\$ 2,110,463	4.0%	\$ 2,274,240	7.8%	\$ 170,896	\$ 2,513,247	10.5%	\$ 246,961	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
Solid Waste Fund										
Charges for Services	\$ 3,036,429	\$ 3,121,159	2.8%	\$ 3,266,371	4.7%	\$ 145,212	\$ 3,465,211	6.1%	\$ 198,840	Rate Increase 2.5% + Population
Miscellaneous Revenue	\$ 28,624	\$ 24,748	-13.5%	\$ 25,242	2.0%	\$ 494	\$ 25,747	2.0%	\$ 505	Status quo interest earnings
Transfer from other funds		\$ 42,160	100.0%	\$ 63,962	51.7%	\$ 21,802	\$ 38,996	-39.0%	\$ (24,966)	ARPA funding
Total Solid Waste Fund	\$ 3,065,053	\$ 3,188,067	4.0%	\$ 3,355,575	5.3%	\$ 167,508	\$ 3,529,954	5.2%	\$ 174,379	
Water/Sewer Fund										
Charges for Services	\$ 15,451,086	\$ 14,546,376	-5.9%	\$ 15,345,265	5.5%	\$ 798,889	\$ 16,338,161	6.5%	\$ 992,896	Rate Model and increase in population
Miscellaneous Revenue	\$ 397,339	\$ 253,055	-36.3%	\$ 260,320	2.9%	\$ 7,265	\$ 265,426	2.0%	\$ 5,106	Status quo interest earnings
Non-Revenues	\$ 42,016	\$ 1,236	-97.1%		-100.0%	\$ (1,236)				
Transfer from other funds	\$ 11,042	\$ 90,393	718.6%	\$ 126,661	40.1%	\$ 36,268	\$ 77,222	-39.0%	\$ (49,439)	ARPA funding
Total Water/Sewer Fund	\$ 15,901,483	\$ 14,891,060	-6.4%	\$ 15,732,246	5.6%	\$ 841,186	\$ 16,680,809	6.0%	\$ 948,563	
Water/Sewer Construction Fund										
Miscellaneous Revenue	\$ 80	\$ -	100.0%			\$ -				
Transfer from other funds	\$ 265,057	\$ 443,886	67.5%	\$ 1,210,000	172.6%	\$ 766,114	\$ 8,500,000	602.5%	\$ 7,290,000	SDC Contributions & Rates
Total W/S Capital Fund	\$ 265,137	\$ 443,886	67.4%	\$ 1,210,000	172.6%	\$ 766,114	\$ 8,500,000	602.5%	\$ 7,290,000	
2019 Water Projects Construction Fund										
Miscellaneous Revenue	\$ 25,811	\$ 26,222	1.6%	\$ -	-100.0%	\$ (26,222)				
Transfer from other funds	\$ 22,039	\$ 6,620	-70.0%		-100.0%	\$ (6,620)		-100.0%	\$ -	
Total 2019 Water Proj Construction	\$ 47,850	\$ 32,842	-31.4%	\$ -	-100.0%	\$ (32,842)	\$ -	-100.0%	\$ -	
Water/Sewer Capital Reserve Fund										
Charges for Services	\$ 3,455,163	\$ 1,416,962	-59.0%	\$ 2,622,332	85.1%	\$ 1,205,370	\$ 2,699,840	3.0%	\$ 77,508	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 131,705	\$ 113,799	-13.6%	\$ 117,213	3.0%	\$ 3,414	\$ 120,729	3.0%	\$ 3,516	Status quo interest earnings
Total Water/Sewer Cap. Fund	\$ 3,586,868	\$ 1,530,761	-57.3%	\$ 2,739,545	79.0%	\$ 1,208,784	\$ 2,820,569	3.0%	\$ 81,024	
Water/Sewer Bond Reserve Fund										
Miscellaneous Revenue	\$ 2,880	\$ 5,140	78.5%	\$ 5,294	3.0%	\$ 154	\$ 5,453	3.0%	\$ 159	
Total Water/Sewer Bond Res. Fund	\$ 2,880	\$ 5,140	78.5%	\$ 5,294	3.0%	\$ 154	\$ 5,453	3.0%	\$ 159	
Internal Support Funds										
Equipment Rental Fund										
Charges for Services	\$ 1,591,957	\$ 1,958,449	23.0%	\$ 2,388,659	22.0%	\$ 430,210	\$ 2,448,927	2.5%	\$ 60,268	Updated ERR model
Miscellaneous Revenue	\$ (14,905)	\$ 11,025	-174.0%	\$ 11,355	3.0%	\$ 330	\$ 11,696	3.0%	\$ 341	Status quo interest earnings
Total Equipment Rental Fund	\$ 1,577,052	\$ 1,969,474	24.9%	\$ 2,400,014	21.9%	\$ 430,540	\$ 2,460,623	2.5%	\$ 60,609	
Reserve Funds										
Firefighter's Pension Fund										
Miscellaneous Revenue	\$ 11,435	\$ 8,455	-26.1%	\$ 8,709	3.0%	\$ 254	\$ 8,970	3.0%	\$ 261	Status quo interest earnings
Total Firemen's Pension Fund	\$ 11,435	\$ 8,455	-26.1%	\$ 8,709	3.0%	\$ 254	\$ 8,970	3.0%	\$ 261	
Retiree Medical Fund										
Miscellaneous Revenue	\$ 459	\$ 49	-89.3%	\$ 50	2.0%	\$ 1	\$ 52	4.0%	\$ 2	Status quo interest earnings
Transfers from other funds	\$ 127,583	\$ 130,135	2.0%	\$ 156,162	20.0%	\$ 26,027	\$ 160,847	3.0%	\$ 4,685	Increasing medical costs
Total Retiree Medical Fund	\$ 128,042	\$ 130,184	1.7%	\$ 156,212	20.0%	\$ 26,027	\$ 160,899	3.0%	\$ 4,687	
LEOFF 1 Disability Board										
Miscellaneous Revenue	\$ 4,952	\$ 3,365	-32.0%	\$ 3,466	3.0%	\$ 101	\$ 3,570	3.0%	\$ 104	Status quo interest earnings
Transfer from other funds	\$ 157,124	\$ 166,551	6.0%	\$ 171,548	3.0%	\$ 4,997	\$ 176,694	3.0%	\$ 5,146	
Total LEOFF 1 Disability Fund	\$ 162,076	\$ 169,916	4.8%	\$ 175,014	3.0%	\$ 4,997	\$ 180,264	3.0%	\$ 5,250	

City of Camas
Recommended Budget Appropriation Summary for 2023-2024

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
General Fund										
Salaries and Benefits	\$ 13,213,867	\$ 14,220,342	7.6%	\$ 18,777,732	32.0%	\$ 4,557,390	\$ 19,491,531	3.8%	\$ 713,799	Filled vacant positions, 2 new positions, seasonals
Supplies and Services	\$ 4,236,012	\$ 5,506,429	30.0%	\$ 7,025,034	27.6%	\$ 1,518,605	\$ 6,770,754	-3.6%	\$ (254,280)	ERP system, planning contracts,
Intergovernmental	\$ 792,516	\$ 824,595	4.0%	\$ 919,764	11.5%	\$ 95,169	\$ 980,505	6.6%	\$ 60,741	Increases from Clark Co. and State
Capital	\$ 231,633	\$ 198,924	-14.1%	\$ 1,866,231	838.2%	\$ 1,667,307	\$ 933,466	-50.0%	\$ (932,765)	Technology projects, park rehab projects, vehicles
Transfers to other funds	\$ 6,578,427	\$ 7,590,024	15.4%	\$ 9,439,190	24.4%	\$ 1,849,166	\$ 10,111,521	7.1%	\$ 672,331	Support for additional firefighters
Total General Fund	\$ 25,052,455	\$ 28,340,314	13.1%	\$ 38,027,951	34.2%	\$ 9,687,637	\$ 38,287,777	0.7%	\$ 259,826	
Special Revenue Funds										
Street Fund										
Salaries and Benefits	\$ 746,367	\$ 772,844	3.5%	\$ 1,123,971	45.4%	\$ 351,127	\$ 1,167,192	3.8%	\$ 43,221	Positions filled, seasonals
Supplies and Services	\$ 996,565	\$ 1,236,567	24.1%	\$ 1,449,753	17.2%	\$ 213,186	\$ 1,545,763	6.6%	\$ 96,010	Transportation Plan, ERP
Intergovernmental	\$ 37,097	\$ 17,358	-53.2%	\$ 40,599	133.9%	\$ 23,241	\$ 41,573	2.4%	\$ 974	Striping Program
Capital	\$ 404,892	\$ 2,715,701	570.7%	\$ 1,338,302	-50.7%	\$ (1,377,399)	\$ 1,583,430	18.3%	\$ 245,128	Preservation Prog,
Transfers to other funds	\$ -	\$ 188,204	100.0%	\$ 192,103	2.1%	\$ 3,899	\$ 191,776	-0.2%	\$ (327)	Debt Service, Retiree Medical
Total Street Fund	\$ 2,184,921	\$ 4,930,674	125.7%	\$ 4,144,728	-15.9%	\$ (785,946)	\$ 4,529,734	9.3%	\$ 385,006	
ARPA Fund										
Supplies and Services	\$ 80,606	\$ 787	-99.0%							
Transfers to other funds		\$ 549,443	100.0%	\$ 3,119,288	467.7%	\$ 2,569,845	\$ 3,192,329	2.3%	\$ 73,041	
Total ARPA Fund	\$ 80,606	\$ 550,230	582.6%	\$ 3,119,288	466.9%	\$ 1,783,899	\$ 3,192,329	2.3%	\$ 73,041	
Tree Fund										
Supplies and Services										
Total Tree Fund										
C/W Fire and EMS Fund										
Salaries and Benefits	\$ 10,043,765	\$ 12,171,445	21.2%	\$ 14,529,644	19.4%	\$ 2,358,199	\$ 14,931,251	2.8%	\$ 401,607	
Supplies and Services	\$ 1,831,140	\$ 1,932,367	5.5%	\$ 2,309,007	19.5%	\$ 376,640	\$ 2,310,815	0.1%	\$ 1,808	
Intergovernmental	\$ 139,748	\$ 161,225	15.4%	\$ 180,559	12.0%	\$ 188,250	\$ 184,893	2.4%	\$ 4,334	CRESA rates
Capital	\$ 214,309	\$ 17,926	-91.6%	\$ 343,000	100.0%	\$ 325,074	\$ 1,741,854	407.8%	\$ 1,398,854	Ambulance and Engines
Transfer to other funds	\$ 41,342	\$ 41,378	0.1%	\$ 42,905	100.0%	\$ 1,527	\$ 42,975	0.2%	\$ 70	
Total C/W Fire and EMS Fund	\$ 12,270,304	\$ 14,324,341	16.7%	\$ 17,405,115	21.5%	\$ 3,080,774	\$ 19,211,788	10.4%	\$ 1,806,673	
Lodging Tax Fund										
Supplies and Services	\$ 5,024	\$ 16,000	218.5%	\$ 35,000	118.8%	\$ 19,000	\$ 30,000	-14.3%	\$ (5,000)	Effort to reduce fund balance from COVID
Total Lodging Tax Fund	\$ 5,024	\$ 16,000	218.5%	\$ 35,000	118.8%	\$ 19,000	\$ 30,000	-14.3%	\$ (5,000)	
Cemetery Fund										
Salaries and Benefits	\$ 121,200	\$ 132,171	9.1%	\$ 136,030	2.9%	\$ 3,859	\$ 140,272	3.1%	\$ 4,242	
Supplies and Services	\$ 67,333	\$ 83,211	23.6%	\$ 115,726	39.1%	\$ 32,515	\$ 118,504	2.4%	\$ 2,778	
Capital		\$ 80,000	100.0%	\$ 37,500	-53.1%	\$ (42,500)	\$ 37,500	100.0%	\$ 37,500	
Total Cemetery Fund	\$ 188,533	\$ 295,382	56.7%	\$ 289,256	-2.1%	\$ (6,126)	\$ 296,276	15.4%	\$ 44,520	
Debt Fund										
Limited GO Debt Service Fund										
Principal	\$ 2,880,724	\$ 2,911,975	1.1%	\$ 1,923,948	-33.9%	\$ (988,027)	\$ 1,773,115	-7.8%	\$ (150,833)	
Interest	\$ 1,367,498	\$ 956,762	-30.0%	\$ 1,448,895	51.4%	\$ 492,133	\$ 1,394,180	-3.8%	\$ (54,715)	
Total Unlimited GO Debt Srv Fund	\$ 4,248,222	\$ 3,868,737	-8.9%	\$ 3,372,843	-12.8%	\$ (495,894)	\$ 3,167,295	-6.1%	\$ (205,548)	
Capital Fund										
Real Estate Excise Tax Fund										
Supplies and Services	\$ 39,528	\$ 15,984	-59.6%	\$ 257,010	1507.9%	\$ 241,026	\$ 264,720	3.0%	\$ 7,710	
Capital	\$ 6,106,738	\$ 838,976	-86.3%	\$ 5,375,000	540.7%	\$ 4,536,024	\$ 3,975,000	-26.0%	\$ (1,400,000)	
Transfers to other funds	\$ 1,251,688	\$ 447,725	-64.2%	\$ 2,320,745	418.3%	\$ 1,873,020	\$ 2,731,098	17.7%	\$ 410,353	
Total Real Estate Excise Tax Fund	\$ 7,397,954	\$ 1,302,685	-82.4%	\$ 7,952,755	510.5%	\$ 6,650,070	\$ 6,970,818	-12.3%	\$ (981,937)	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
Park Impact Fee Fund										
Capital	\$ 4,690	\$ 44,996	859.4%	\$ 500,000	1011.2%	\$ 455,004	\$ -	-100.0%	\$ (500,000)	
Transfers to other funds	\$ 1,836,588	\$ 843,491	-54.1%	\$ 871,952	3.4%	\$ 28,461	\$ 844,056	-3.2%	\$ (27,896)	Lacamas Lodge and North Shore Debt Service
Total Park Impact Fee Fund	\$ 1,841,278	\$ 888,487	-51.7%	\$ 1,371,952	54.4%	\$ 483,465	\$ 844,056	-38.5%	\$ (527,896)	
Transportation Impact Fee Fund										
Transfers to other funds	\$ 1,007,786	\$ 1,351,183	34.1%	\$ 1,105,068	-18.2%	\$ (246,115)	\$ 1,355,146	22.6%	\$ 250,078	Debt Service for Transportation and Lake and Sierra Intersection
Total Transportation Impact Fee Fund	\$ 1,007,786	\$ 1,351,183	34.1%	\$ 1,105,068	-18.2%	\$ (246,115)	\$ 1,355,146	22.6%	\$ 250,078	
Fire Impact Fee Fund										
Transfers to other funds	\$ -	\$ -		\$ 360,000	100.0%	\$ 360,000	\$ 870,927	141.9%	\$ 510,927	Payment for Fire Apparatus and equipment
Total Fire Impact Fee Fund	\$ -	\$ -		\$ 360,000	100.0%	\$ 360,000	\$ 870,927	141.9%	\$ 510,927	
NW 38th Ave Phase 3 Construction										
Capital	\$ 416,801	\$ 1,279,000	206.9%	\$ 6,100,400	377.0%	\$ 4,821,400	\$ -	-100.0%	\$ (6,100,400)	Construction of Phase 3 of 38th Ave.
Total NW 38th Ave Phase 3 Construction	\$ 416,801	\$ 1,279,000	206.9%	\$ 6,100,400	377.0%	\$ 4,821,400	\$ -	-100.0%	\$ (6,100,400)	
Facilities Capital Fund										
Capital	\$ 19,796	\$ 1,739,874	8689.0%	\$ 4,533,883	160.6%	\$ 2,794,009	\$ 4,100,000	-9.6%	\$ (433,883)	Facilities Assessment Priority Projects
Total Facilities Capital Fund	\$ 19,796	\$ 1,739,874	8689.0%	\$ 4,533,883	160.6%	\$ 2,794,009	\$ 4,100,000	-9.6%	\$ (433,883)	
Legacy Lands Project Fund										
Capital	\$ 6,325,137	\$ 500,000	100.0%	\$ 150,000	-70.0%	\$ (350,000)				Legacy Lands Master Plan
Total Legacy Lands Project Fund	\$ 6,325,137	\$ 500,000	100.0%	\$ 150,000	-70.0%	\$ (350,000)				
Enterprise Funds										
Storm Water Fund										
Salaries and Benefits	\$ 687,411	\$ 647,735	-5.8%	\$ 1,179,002	82.0%	\$ 531,267	\$ 1,222,689	3.7%	\$ 43,687	
Supplies and Services	\$ 752,166	\$ 776,998	3.3%	\$ 863,478	11.1%	\$ 86,480	\$ 828,957	-4.0%	\$ (34,521)	
Intergovernmental	\$ 93,257	\$ 54,234	-41.8%	\$ 100,799	85.9%	\$ 46,565	\$ 103,218	2.4%	\$ 2,419	
Capital	\$ 631,911	\$ 95,047	-85.0%	\$ 759,000	698.6%	\$ 663,953	\$ 2,000,000	163.5%	\$ 1,241,000	
Debt Service Payments	\$ 26,352	\$ 66,383	151.9%	\$ 56,640	100.0%	\$ (9,743)	\$ 56,359	-0.5%	\$ (281)	
Total Storm Water Fund	\$ 2,191,097	\$ 1,640,397	-25.1%	\$ 2,958,919	80.4%	\$ 1,318,522	\$ 4,211,223	42.3%	\$ 1,252,304	
Solid Waste Fund										
Salaries and Benefits	\$ 492,549	\$ 557,550	13.2%	\$ 676,425	21.3%	\$ 118,875	\$ 699,607	3.4%	\$ 23,182	
Supplies and Services	\$ 2,062,760	\$ 1,839,904	-10.8%	\$ 2,153,193	17.0%	\$ 313,289	\$ 2,294,194	6.5%	\$ 141,001	
Capital								100.0%	\$ -	
Intergovernmental	\$ 128,279	\$ 131,652	2.6%	\$ 131,119	-0.4%	\$ (533)	\$ 140,953	7.5%	\$ 9,834	
Total Solid Waste Fund	\$ 2,683,588	\$ 2,529,106	-5.8%	\$ 2,960,737	17.1%	\$ 431,631	\$ 3,134,754	5.9%	\$ 174,017	
Water/Sewer Fund										
Salaries and Benefits	\$ 2,720,329	\$ 2,939,863	8.1%	\$ 4,434,351	50.8%	\$ 1,494,488	\$ 4,606,749	3.9%	\$ 172,398	
Supplies and Services	\$ 4,702,694	\$ 5,067,627	7.8%	\$ 5,548,811	9.5%	\$ 481,184	\$ 5,653,627	1.9%	\$ 104,816	
Intergovernmental	\$ 559,788	\$ 588,337	5.1%	\$ 626,189	6.4%	\$ 37,852	\$ 641,217	2.4%	\$ 15,028	
Capital	\$ 633,779	\$ 643,815	1.6%	\$ 3,561,000	453.1%	\$ 2,917,185	\$ 7,150,000		\$ 3,589,000	
Debt Service Payments	\$ 1,792,656	\$ 3,933,317	119.4%	\$ 4,331,497	10.1%	\$ 398,180	\$ 4,326,186	-0.1%	\$ (5,311)	Debt Service Schedules
Transfers to other funds	\$ 261,273	\$ 1,025,294	292.4%	\$ 262,353	-74.4%	\$ (762,941)	\$ 28,173	-89.3%	\$ (234,180)	
Total Water/Sewer Fund	\$ 10,670,519	\$ 14,198,253	33.1%	\$ 18,764,201	32.2%	\$ 4,565,948	\$ 22,405,952	19.4%	\$ 3,641,751	
W/S Capital Projects Fund										
Capital	\$ 577,534	\$ 1,480,000	156.3%	\$ 1,210,000	-18.2%	\$ (270,000)	\$ 8,500,000	602.5%	\$ 7,290,000	
Total W/S Capital Projects	\$ 577,534	\$ 1,480,000	156.3%	\$ 1,210,000	-18.2%	\$ (270,000)	\$ 8,500,000	602.5%	\$ 7,290,000	
North Shore Sewer Construction Project										
Capital	\$ 209,569	\$ 420,503	100.7%	\$ -	-100.0%	\$ (420,503)		-100.0%	\$ -	Lacamas Creek Pump Station, WWTP Gravity Thickener Project
Total North Shore Construction	\$ 209,569	\$ 420,503	100.7%	\$ -	-100.0%	\$ (420,503)	\$ -	-100.0%	\$ -	
2019 Water Construction Projects										
Capital	\$ 1,286,642	\$ 1,860,000	44.6%	\$ -	-100.0%	\$ (1,860,000)	\$ -	#DIV/0!	\$ -	
Total 2019 Water Construction Projects	\$ 1,286,642	\$ 1,860,000	44.6%	\$ -	-100.0%	\$ (1,860,000)	\$ -	-100.0%	\$ -	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
Water/Sewer Capital Reserve Fund										
Transfers to other funds	\$ -	\$ -		\$ 1,150,000	100.0%	\$ 1,150,000	\$ 8,500,000	639.1%	\$ 7,350,000	
Total Water/Sewer Cap. Fund	\$ -	\$ -		\$ 1,150,000	100.0%	\$ 1,150,000	\$ 8,500,000	639.1%	\$ 7,350,000	
Water/Sewer Bond Reserve Fund										
Transfers to other funds	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
Total Water/Sewer Bond Res. Fund	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
Internal Support Funds										
Equipment Rental Fund										
Salaries and Benefits	\$ 510,927	\$ 582,732	14.1%	\$ 693,488	19.0%	\$ 110,756	\$ 719,454	3.7%	\$ 25,966	Mechanic FTE
Supplies and Services	\$ 893,340	\$ 588,594	-34.1%	\$ 700,317	19.0%	\$ 111,723	\$ 717,124	2.4%	\$ 16,807	Improvements, Technology and Equipment
Capital	\$ 507,932	\$ 52,825	-89.6%	\$ 2,110,318	3894.9%	\$ 2,057,493	\$ 581,632	-72.4%	\$ (1,528,686)	Replacement Schedule
Total Equipment Rental Fund	\$ 1,912,199	\$ 1,224,151	-36.0%	\$ 3,504,123	186.2%	\$ 2,279,972	\$ 2,018,210	-42.4%	\$ (1,485,913)	
Reserve Funds										
Firefighter's Pension Fund										
Professional Services	\$ -	\$ 3,500	100.0%	\$ 3,546	1.3%	\$ 46	\$ 3,631	2.4%	\$ 85	
Transfers to other funds	\$ 81,898	\$ 76,896	-6.1%	\$ 88,719	15.4%	\$ 11,823	\$ 91,152	2.7%	\$ 2,433	
Total Firefighters's Pension Fund	\$ 81,898	\$ 80,396	-1.8%	\$ 92,265	14.8%	\$ 11,869	\$ 94,783	2.7%	\$ 2,518	
Retiree Medical Benefits Fund										
Salary and Benefits	\$ 149,982	\$ 152,145	1.4%	\$ 156,709	3.0%	\$ 4,564	\$ 161,411	3.0%	\$ 4,702	
Total Retiree Medical Fund	\$ 149,982	\$ 152,145	1.4%	\$ 156,709	3.0%	\$ 4,564	\$ 161,411	3.0%	\$ 4,702	
LEOFF 1 Disability Board										
Salary and Benefits	\$ 169,437	\$ 191,445	13.0%	\$ 217,593	100.0%	\$ 26,148	\$ 230,648	6.0%	\$ 13,055	
Total LEOFF 1 Disability Fund	\$ 169,437	\$ 191,445	13.0%	\$ 217,593	100.0%	\$ 26,148	\$ 230,648	6.0%	\$ 13,055	

City of Camas
General Fund Expenditure Budget Summary for 2022-2023

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
Legislative										
Salaries and Benefits	\$ 189,841	\$ 237,418	25.1%	\$ 264,226	11.3%	\$ 26,808	\$ 275,087	4.1%	\$ 10,861	Full staffing in 2022
Supplies and Services	\$ 67,270	\$ 37,593	-44.1%	\$ 18,053	-52.0%	\$ (19,540)	\$ 18,474	2.3%	\$ 421	Municode & Coding error for CA
Total Legislative	\$ 257,111	\$ 275,011	7.0%	\$ 282,279	2.6%	\$ 7,268	\$ 293,561	4.0%	\$ 11,282	
Judicial										
Salaries and Benefits	\$ 234,100	\$ 216,228	-7.6%	\$ 242,155	12.0%	\$ 25,927	\$ 250,971	3.6%	\$ 8,816	Bailiff converted to prof srvs
Supplies and Services	\$ 152,355	\$ 188,574	23.8%	\$ 195,247	3.5%	\$ 6,673	\$ 199,932	2.4%	\$ 4,685	Security Upgrades and Bailiff srv
Intergovernmental	\$ 85,197	\$ 83,703	-1.8%	\$ 103,299	23.4%	\$ 19,596	\$ 105,778	2.4%	\$ 2,479	County costs remain status quo
Total Judicial	\$ 471,652	\$ 488,505	3.6%	\$ 540,701	10.7%	\$ 52,196	\$ 556,681	3.0%	\$ 15,980	
Executive										
Salaries and Benefits	\$ 388,064	\$ 325,156	-16.2%	\$ 691,263	112.6%	\$ 366,107	\$ 723,892	4.7%	\$ 32,629	CA to be filled 2023
Supplies and Services	\$ 228,465	\$ 549,497	140.5%	\$ 95,390	-82.6%	\$ (454,107)	\$ 97,607	2.3%	\$ 2,217	Comm Survey, Fac Study, CA contract
Intergovernmental	\$ -	\$ -	10.0%	\$ 22,736	100.0%	\$ 22,736	\$ 23,282	2.4%	\$ 546	Community Outreach
Total Executive	\$ 616,529	\$ 874,653	41.9%	\$ 809,389	-7.5%	\$ (65,264)	\$ 844,781	4.4%	\$ 35,392	
Finance										
Salaries and Benefits	\$ 1,131,902	\$ 1,398,654	23.6%	\$ 1,851,508	32.4%	\$ 452,854	\$ 1,918,944	3.6%	\$ 67,436	Additional Staffing, backfill
Supplies and Services	\$ 236,274	\$ 559,518	136.8%	\$ 425,938	-23.9%	\$ (133,580)	\$ 396,808	-6.8%	\$ (29,130)	ERP contract costs
Intergovernmental	\$ 65,761	\$ 75,002	14.1%	\$ 85,000	13.3%	\$ 9,998	\$ 87,040	2.4%	\$ 2,040	State Auditor Increases
Total Finance	\$ 1,433,937	\$ 2,033,174	41.8%	\$ 2,362,446	16.2%	\$ 329,272	\$ 2,402,792	1.7%	\$ 40,346	
Legal										
Supplies and Services	\$ 199,493	\$ 242,043	21.3%	\$ 243,362	0.5%	\$ 1,319	\$ 249,203	2.4%	\$ 5,841	Contract increases and travel
Total Legal	\$ 199,493	\$ 242,043	21.3%	\$ 243,362	0.5%	\$ 1,319	\$ 249,203	2.4%	\$ 5,841	
Human Resources										
Salaries and Benefits	\$ 175,872	\$ 289,248	64.5%	\$ 468,558	62.0%	\$ 179,310	\$ 487,638	4.1%	\$ 19,080	New Position/staff allocation
Supplies and Services	\$ 42,437	\$ 103,156	143.1%	\$ 266,156	158.0%	\$ 163,000	\$ 147,543	-44.6%	\$ (118,613)	Benefit/Buyout Adj Placeholder
Total Human Resources	\$ 218,309	\$ 392,404	79.7%	\$ 734,714	87.2%	\$ 342,310	\$ 635,181	-13.5%	\$ (99,533)	
Administrative Services										
Salaries and Benefits	\$ 158,477	\$ 191,157	20.6%	\$ 405,288	112.0%	\$ 214,131	\$ 422,393	4.2%	\$ 17,105	New Position
Supplies and Services	\$ 100,502	\$ 192,904	91.9%	\$ 160,612	-16.7%	\$ (32,292)	\$ 164,453	2.4%	\$ 3,841	Furniture
Intergovernmental	\$ 38,318	\$ 65,100	69.9%	\$ 52,307	-19.7%	\$ (12,793)	\$ 53,563	2.4%	\$ 1,256	Clark County costs for Elections
Total Administrative Services	\$ 297,297	\$ 449,161	51.1%	\$ 618,207	37.6%	\$ 169,046	\$ 640,409	3.6%	\$ 22,202	
Law Enforcement										
Salaries and Benefits	\$ 4,719,630	\$ 5,122,566	8.5%	\$ 6,244,183	21.9%	\$ 1,121,617	\$ 6,479,182	3.8%	\$ 234,999	New staffing
Supplies and Services	\$ 660,910	\$ 832,827	26.0%	\$ 1,195,853	43.6%	\$ 363,026	\$ 1,119,995	-6.3%	\$ (75,858)	Equipment contracts
Intergovernmental	\$ 277,014	\$ 247,799	-10.5%	\$ 254,615	2.8%	\$ 6,816	\$ 260,726	2.4%	\$ 6,111	SWAT/CRESA Costs
Capital	\$ 1,422	\$ -		\$ -	100.0%	\$ -	\$ -	-100.0%	\$ -	
Total Law Enforcement	\$ 5,658,976	\$ 6,203,192	9.6%	\$ 7,694,651	24.0%	\$ 1,491,459	\$ 7,859,903	2.1%	\$ 165,252	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
Detention and Correction										
Salaries and Benefits	\$ 92,641	\$ 90,619	-2.2%	\$ 77,833	-14.1%	\$ (12,786)	\$ 80,870	3.9%	\$ 3,037	
Supplies and Services	\$ 23,810	\$ 52,101	118.8%	\$ 69,140	32.7%	\$ 17,039	\$ 70,819	2.4%	\$ 1,679	
Intergovernmental	\$ 164,167	\$ 133,649	-18.6%	\$ 175,777	31.5%	\$ 42,128	\$ 218,051	24.0%	\$ 42,274	Jail Costs
Total Detention and Correction	\$ 280,618	\$ 276,369	-1.5%	\$ 322,750	16.8%	\$ 46,381	\$ 369,740	14.6%	\$ 46,990	
Information Services										
Salaries and Benefits	\$ 506,995	\$ 626,774	23.6%	\$ 1,172,506	87.1%	\$ 545,732	\$ 1,218,176	3.9%	\$ 45,670	New Staffing
Supplies and Services	\$ 476,891	\$ 408,645	-14.3%	\$ 673,952	64.9%	\$ 265,307	\$ 536,428	-20.4%	\$ (137,524)	Contract increases
Capital	\$ -	\$ -		\$ 1,350,924	100.0%	\$ 1,350,924	\$ -	-100.0%	\$ (1,350,924)	IT Upgrades, Security, Phone Sys
Total Information Services	\$ 983,886	\$ 1,035,419	5.2%	\$ 3,197,382	208.8%	\$ 2,161,963	\$ 1,754,604	-45.1%	\$ (1,442,778)	
Engineering										
Salaries and Benefits	\$ 1,466,861	\$ 1,504,166	2.5%	\$ 2,080,314	38.3%	\$ 576,148	\$ 2,159,671	3.8%	\$ 79,357	New Staffing
Supplies and Services	\$ 123,439	\$ 140,305	13.7%	\$ 179,624	28.0%	\$ 39,319	\$ 183,935	2.4%	\$ 4,311	Increase in insurance
Capital	\$ -	\$ -		\$ 31,000		\$ 31,000	\$ -		\$ (31,000)	Vehicle for new staffing
Total Engineering	\$ 1,590,300	\$ 1,644,471	3.4%	\$ 2,290,938	39.3%	\$ 646,467	\$ 2,343,606	2.3%	\$ 52,668	
Community Development										
Salaries and Benefits	\$ 250,331	\$ 232,162	-7.3%	\$ 491,087	111.5%	\$ 258,925	\$ 511,216	4.1%	\$ 20,129	Filled positions
Supplies and Services	\$ 5,530	\$ 166,554	2911.8%	\$ 202,780	21.8%	\$ 36,226	\$ 136,433	-32.7%	\$ (66,347)	ERP Costs
Total Community Development	\$ 255,861	\$ 398,716	55.8%	\$ 693,867	74.0%	\$ 295,151	\$ 647,649	-6.7%	\$ (46,218)	
Planning										
Salaries and Benefits	\$ 551,485	\$ 396,945	-28.0%	\$ 562,277	41.7%	\$ 165,332	\$ 583,565	3.8%	\$ 21,288	Vacant Position Filled
Supplies and Services	\$ 162,353	\$ 265,744	63.7%	\$ 358,384	34.9%	\$ 92,640	\$ 784,426	118.9%	\$ 426,042	Comp Plan
Intergovernmental	\$ 102,177	\$ 110,078	7.7%	\$ 113,490	3.1%	\$ 3,412	\$ 116,214	2.4%	\$ 2,724	
Total Planning	\$ 816,015	\$ 772,767	-5.3%	\$ 1,034,151	33.8%	\$ 261,384	\$ 1,484,205	43.5%	\$ 450,054	
Animal Control										
Supplies and Services	\$ -	\$ -		\$ 185	100.0%	\$ 185	\$ 189	2.2%	\$ 4	
Intergovernmental	\$ 54,602	\$ 98,903	81.1%	\$ 101,870	3.0%	\$ 2,967	\$ 104,926	3.0%	\$ 3,056	Humane Soc Contract
Total Animal Control	\$ 54,602	\$ 98,903	81.1%	\$ 102,055	3.2%	\$ 3,152	\$ 105,115	3.0%	\$ 3,060	
Parks and Recreation										
Salaries and Benefits	\$ 448,021	\$ 455,495	1.7%	\$ 721,562	58.4%	\$ 266,067	\$ 750,277	4.0%	\$ 28,715	New Staffing
Supplies and Services	\$ 303,250	\$ 364,248	20.1%	\$ 730,889	100.7%	\$ 366,641	\$ 572,129	-21.7%	\$ (158,760)	Project Manager, Open Sp Plan
Capital	\$ -	\$ -	-100.0%	\$ 60,000		\$ 60,000	\$ -		\$ (60,000)	New Vehicle
Total Parks and Recreation	\$ 751,271	\$ 819,743	9.1%	\$ 1,512,451	84.5%	\$ 692,708	\$ 1,322,406	-12.6%	\$ (190,045)	
Parks Maintenance										
Salaries and Benefits	\$ 790,070	\$ 830,179	5.1%	\$ 938,978	13.1%	\$ 108,799	\$ 971,312	3.4%	\$ 32,334	Additional Staffing
Supplies and Services	\$ 547,745	\$ 648,765	18.4%	\$ 831,123	28.1%	\$ 182,358	\$ 851,070	2.4%	\$ 19,947	Noxious Weed Abatement,
Intergovernmental	\$ 5,280	\$ 10,361	100.0%	\$ 10,669	3.0%	\$ 308	\$ 10,925	2.4%	\$ 256	
Capital	\$ 55,242	\$ 28,939	-47.6%	\$ 251,000	767.3%	\$ 222,061	\$ 75,000	-70.1%	\$ (176,000)	Park Rehab, Field Drainage
Total Parks Maintenance	\$ 1,398,337	\$ 1,518,244	8.6%	\$ 2,031,770	33.8%	\$ 513,526	\$ 1,908,307	-6.1%	\$ (123,463)	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
Building										
Salaries and Benefits	\$ 788,105	\$ 803,325	1.9%	\$ 921,947	14.8%	\$ 118,622	\$ 954,612	3.5%	\$ 32,665	New Staffing
Supplies and Services	\$ 184,914	\$ 116,025	-37.3%	\$ 370,673	219.5%	\$ 254,648	\$ 373,425	0.7%	\$ 2,752	Credit Card fees,training, tools
Capital	\$ -	\$ -					\$ 31,000			New Vehicle
Total Building	\$ 973,019	\$ 919,350	-5.5%	\$ 1,292,620	40.6%	\$ 373,270	\$ 1,359,037	5.1%	\$ 66,417	
Central Services										
Salaries and Benefits	\$ 152,580	\$ 224,097	46.9%	\$ 247,320	10.4%	\$ 23,223	\$ 255,582	3.3%	\$ 8,262	New and reallocated staffing
Supplies and Services	\$ 172,542	\$ 228,421	32.4%	\$ 200,083	-12.4%	\$ (28,338)	\$ 204,910	2.4%	\$ 4,827	Addressing maintenance issues
Capital					100.0%	\$ -	\$ 20,000		\$ 20,000	New Vehicle
Total Central Services	\$ 325,122	\$ 452,518	39.2%	\$ 447,403	-1.1%	\$ (5,115)	\$ 480,492	7.4%	\$ 33,089	
Library										
Salaries and Benefits	\$ 1,168,888	\$ 1,276,252	9.2%	\$ 1,396,727	9.4%	\$ 120,475	\$ 1,448,143	3.7%	\$ 51,416	Positions filled
Supplies and Services	\$ 547,834	\$ 409,409	-25.3%	\$ 807,590	97.3%	\$ 398,181	\$ 662,972	-17.9%	\$ (144,618)	Repairs, furnishings, carpet, shelves
Capital	\$ 174,969	\$ 169,985	0.0%	\$ 173,307	2.0%	\$ 3,322	\$ 807,466	365.9%	\$ 634,159	Learning Bee Hive
Total Library	\$ 1,891,691	\$ 1,855,646	-1.9%	\$ 2,377,624	28.1%	\$ 521,978	\$ 2,918,581	22.8%	\$ 540,957	
Support to Other Funds										
Transfers to Other Funds	\$ 6,578,427	\$ 7,590,024	15.4%	\$ 9,270,240	22.1%	\$ 1,680,216	\$ 9,632,646	3.9%	\$ 362,406	Firefighters, Street Preservation
Total Support to Other Funds	\$ 6,578,427	\$ 7,590,024	15.4%	\$ 9,270,240	22.1%	\$ 1,680,216	\$ 9,632,646	3.9%	\$ 362,406	
TOTAL GENERAL FUND	\$ 25,052,453	\$ 28,340,313	13.1%	\$ 37,859,000	33.6%	\$ 9,518,687	\$ 37,808,899	-0.1%	\$ (50,101)	

City of Camas 2023-2024 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
General Government Operations										
General Fund	\$ 47,138,655	\$ 2,457,133	\$ 1,494,581	\$ 12,354,000	\$ 263,257	\$ 773,272		\$ 5,609,226	\$ 15,422,278	\$ 85,512,402
Special Revenue										
Street Fund			1,144,565	-		24,277		8,187,802	1,288,215	10,644,859
ARPA Fund						75,001			6,236,616	6,311,617
Tree Fund		-			-	204			15,580	15,784
Camas/Washougal Fire and EMS	5,292,069	232,143	1,202,580	14,278,580	24,420	36,335	-	13,650,537	2,251,230	36,967,894
Lodging Tax	47,277					751			59,634	107,662
Cemetery				168,505		3,110		400,000	215,904	787,519
Sub Total	5,339,346	232,143	2,347,145	14,447,085	24,420	139,678	-	22,238,339	10,067,179	54,835,335
Debt Service										
Unlimited G.O. Bond Debt Service	-								-	-
Limited G.O. Bond Debt Service								6,540,138	-	6,540,138
Sub Total	-	-	-	-	-	-	-	6,540,138	-	6,540,138
Capital Projects										
Real Estate Excise Tax Capital	8,291,431		212,000			295,177	1,750,000	175,000	15,047,340	25,770,948
Park Impact Fee Capital				4,367,507		196,784			3,851,009	8,415,300
Transportation Impact Fee Capital				2,527,412		64,599		-	3,662,476	6,254,487
Fire Impact Fee				525,470		18,982			1,445,418	1,989,870
NW 38th Ave Phase 3 Construction			4,886,400				1,214,000	-	-	6,100,400
Facilities Capital Fund			-				7,000,000	1,633,883	1,502,473	10,136,356
Legacy Lands Project			-			10,443			5,915,535	5,925,978
Sub Total	8,291,431	-	5,098,400	7,420,389	-	585,985	9,964,000	1,808,883	31,424,252	64,593,340
Enterprise										
Storm Water Utility			-	4,671,053		83,636		32,798	3,172,862	7,960,349
City Solid Waste				6,731,582		50,989		102,958	4,019,129	10,904,658
Water-Sewer				31,683,426		525,746		203,883	13,843,246	46,256,301
Water-Sewer Capital Projects								9,710,000	-	9,710,000
North Shore Sewer Construction Project						-			245,340	245,340
2019 Water Construction Projects								-	6,236,979	6,236,979
Water-Sewer Capital Reserve				5,322,172		237,942	-	-	16,177,490	21,737,604
Water-Sewer Bond Reserve						10,747			1,724,690	1,735,437
Sub Total	-	-	-	48,408,233	-	909,060	-	10,049,639	45,419,736	104,786,668
Internal Support										
Equipment Rental				4,837,586		23,051			2,606,394	7,467,031
Reserves										
Firefighter's Pension						17,679			1,140,609	1,158,288
Retiree Medical						102		317,009	13,371	330,482
LEOFF 1 Disability Board						7,036		348,242	467,345	822,623
Sub Total	-	-	-	-	-	24,817	-	665,251	1,621,325	2,311,393
Total	\$ 60,769,432	\$ 2,689,276	\$ 8,940,126	\$ 87,467,293	\$ 287,677	\$ 2,455,863	\$ 9,964,000	\$ 46,911,476	\$ 106,561,164	\$ 326,046,307

City of Camas 2023-2024 Expenditure Budget

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-governmental Services/Taxes	Interfund Transfers	Debt Service	Capital Outlay	Total	Ending Fund Balance
General Government Operations										
General Fund	\$ 27,466,748	\$ 10,802,515	\$ 1,266,071	\$ 12,529,717	\$ 1,900,269	\$ 19,550,711	\$ -	\$ 2,799,697	\$ 76,315,728	\$ 9,196,674
Special Revenue										
Street Fund	1,668,828	622,335	209,655	2,785,861	82,172	383,879		2,921,732	8,674,462	1,970,397
ARPA Fund						6,311,617			6,311,617	-
Tree Fund				-					-	15,784
Camas/Washougal Fire and EMS	22,806,470	6,654,425	834,449	3,785,373	365,452	85,880		2,084,854	36,616,903	350,991
Lodging Tax				65,000					65,000	42,662
Cemetery	163,797	112,505	15,360	218,870				75,000	585,532	201,987
Sub Total	24,639,095	7,389,265	1,059,464	6,855,104	447,624	6,781,376	-	5,081,586	52,253,514	2,581,821
Debt Service										
Unlimited G.O. Bond Debt Service									-	-
Limited G.O. Bond Debt Service							6,540,138		6,540,138	-
Sub Total							6,540,138		6,540,138	-
Capital Projects										
Real Estate Excise Tax Capital				521,730		5,051,843		9,350,000	14,923,573	10,847,375
Park Impact Fee Capital				-		1,716,008		500,000	2,216,008	6,199,292
Transportation Impact Fee Capital						2,460,214			2,460,214	3,794,273
Fire Impact Fee						1,230,927			1,230,927	758,943
NW 38th Ave Phase 3 Construction								6,100,400	6,100,400	-
Facilities Capital Fund								8,633,883	8,633,883	-
Legacy Lands Project								150,000	150,000	5,786,839
Sub Total	-	-	-	521,730	-	10,458,992	-	24,734,283	35,715,005	27,386,722
Enterprise										
Storm Water Utility	1,660,050	741,641	91,538	1,600,897	204,016		112,999	2,759,000	7,170,141	790,207
City Solid Waste	900,129	475,903	116,931	4,330,456	272,072				6,095,491	4,809,167
Water-Sewer	6,575,330	2,465,770	1,990,549	9,211,889	1,267,406	290,526	8,657,683	10,711,000	41,170,153	5,086,148
Water-Sewer Capital Projects								9,710,000	9,710,000	-
North Shore Sewer Construction Project								-	-	245,340
2019 Water Construction Projects								-	-	6,236,979
Water-Sewer Capital Reserve						9,650,000			9,650,000	12,087,604
Water-Sewer Bond Reserve										1,735,437
Sub Total	9,135,509	3,683,314	2,199,018	15,143,242	1,743,494	9,940,526	8,770,682	23,180,000	73,795,785	30,990,882
Internal Support										
Equipment Rental	908,081	395,982	171,416	1,246,026				2,636,950	5,358,455	1,944,698
Reserves										
Firefighter's Pension		7,177				179,871			187,048	971,240
Retiree Medical		318,120							318,120	12,362
LEOFF 1 Disability Board		448,241							448,241	374,382
Sub Total	-	773,538	-	-	-	179,871	-	-	953,409	1,357,984
Total	\$ 62,149,433	23,044,614	4,695,969	36,295,819	4,091,387	46,911,476	15,310,820	58,432,516	250,932,034	73,072,037