

City of Camas
Revised Budget for 2016

Fund	Projected Beginning Fund Balance	2016 Revenues	2016 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 3,107,571	\$ 19,579,574	\$ 19,531,701	\$ 3,155,444	\$ 47,873
City Street	\$ 115,188	\$ 2,368,385	\$ 2,470,385	\$ 13,188	\$ (102,000)
C/W Fire and EMS	\$ 584,968	\$ 8,865,816	\$ 8,505,353	\$ 945,431	\$ 360,463
Lodging Tax	\$ 11,317	\$ 8,715	\$ 14,000	\$ 6,032	\$ (5,285)
Cemetery	\$ 4,171	\$ 167,312	\$ 167,127	\$ 4,356	\$ 185
Unlimited G.O. Bond Debt Service	\$ 34,596	\$ 625,000	\$ 622,637	\$ 36,959	\$ 2,363
Limited G.O. Bond Debt Service	\$ -	\$ 1,315,502	\$ 1,315,502	\$ -	\$ -
GMA Capital Projects	\$ 3,185,031	\$ 3,515,319	\$ 3,288,192	\$ 3,412,158	\$ 227,127
Friberg/Strunk Street Construction	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
Brady Road Construction	\$ 644,913	\$ 639,500	\$ 1,278,000	\$ 6,413	\$ (638,500)
NW 6th & Norwood Construction	\$ 1,984,341	\$ 3,000	\$ 1,950,000	\$ 37,341	\$ (1,947,000)
Street Lighting LED Project	\$ 2,381,665	\$ 703,500	\$ 1,172,869	\$ 1,912,296	\$ (469,369)
2015 Capital Projects	\$ 804,763	\$ 3,500	\$ 800,000	\$ 8,263	\$ (796,500)
Storm Water Drainage Utility	\$ 1,564,229	\$ 1,333,121	\$ 1,391,474	\$ 1,505,876	\$ (58,353)
City Solid Waste	\$ 1,468,704	\$ 2,467,990	\$ 2,191,346	\$ 1,745,348	\$ 276,644
Water-Sewer	\$ 9,394,731	\$ 21,478,870	\$ 21,773,738	\$ 9,099,863	\$ (294,868)
NUGA Sewer Construction	\$ 16,729,319	\$ 214,000	\$ 2,800,000	\$ 14,143,319	\$ (2,586,000)
Water-Sewer Capital Reserve	\$ 3,389,934	\$ 1,559,805	\$ 429,000	\$ 4,520,739	\$ 1,130,805
Water-Sewer Bond Reserve	\$ 1,575,703	\$ 15,000	\$ -	\$ 1,590,703	\$ 15,000
Equipment Rental	\$ 643,097	\$ 1,905,297	\$ 1,773,469	\$ 774,925	\$ 131,828
Firemen's Pension	\$ 2,588,478	\$ 31,811	\$ 18,523	\$ 2,601,766	\$ 13,288
Total City Revised Budget 2016	\$ 50,212,719	\$ 66,821,017	\$ 71,513,315	\$ 45,520,420	\$ (4,692,299)

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 1/1/2015	\$ 3,107,571	\$ 715,644	\$ 34,596	\$ 9,000,713	\$ 34,122,620	\$ 643,097	\$ 2,588,478	\$ 50,212,719
Revenues								
Taxes	\$ 14,643,260	\$ 1,275,477	\$ 625,000	\$ 1,763,665				\$ 18,307,402
Licenses and Permits	\$ 798,758	\$ 25,370						\$ 824,128
Intergovernmental	\$ 576,223	\$ 502,988		\$ 1,549,000				\$ 2,628,211
Charges for Services	\$ 3,001,458	\$ 4,504,383		\$ 1,082,078	\$ 17,011,591	\$ 1,890,127		\$ 27,489,637
Fines and Forfeitures	\$ 237,753	\$ 13,818						\$ 251,571
Miscellaneous Revenue	\$ 322,122	\$ 21,755		\$ 40,076	\$ 968,195	\$ 15,170	\$ 31,811	\$ 1,399,129
Non-Revenues					\$ 8,660,000			\$ 8,660,000
Transfers	\$ -	\$ 5,066,437	\$ 1,315,502	\$ 450,000	\$ 429,000			\$ 7,260,939
Total Revenue	\$ 19,579,574	\$ 11,410,228	\$ 1,940,502	\$ 4,884,819	\$ 27,068,786	\$ 1,905,297	\$ 31,811	\$ 66,821,017
Total Available Resources	\$ 22,687,145	\$ 12,125,872	\$ 1,975,098	\$ 13,885,532	\$ 61,191,406	\$ 2,548,394	\$ 2,620,289	\$ 117,033,736
Expenditures								
Salaries and Benefits	\$ 10,741,342	\$ 7,961,790			\$ 3,110,943	\$ 430,136	\$ 18,523	\$ 22,262,734
Supplies and Services	\$ 2,720,098	\$ 2,126,747		\$ 204,296	\$ 7,137,367	\$ 527,289		\$ 12,715,797
Intergovernmental	\$ 963,087	\$ 294,753			\$ 563,431			\$ 1,821,271
Capital	\$ 62,000	\$ 705,012		\$ 6,948,000	\$ 12,374,000	\$ 816,044		\$ 20,905,056
Debt Service		\$ 68,563	\$ 1,938,140		\$ 4,540,817			\$ 6,547,520
Transfers	\$ 5,045,174			\$ 1,356,765	\$ 859,000		\$ -	\$ 7,260,939
Total Expenditures	\$ 19,531,701	\$ 11,156,865	\$ 1,938,140	\$ 8,509,061	\$ 28,585,558	\$ 1,773,469	\$ 18,523	\$ 71,513,317
Estimated Ending Fund Balance	\$ 3,155,444	\$ 969,007	\$ 36,958	\$ 5,376,471	\$ 32,605,848	\$ 774,925	\$ 2,601,766	\$ 45,520,419
Total Expenditures and Reserve Balance	\$ 22,687,145	\$ 12,125,872	\$ 1,975,098	\$ 13,885,532	\$ 61,191,406	\$ 2,548,394	\$ 2,620,289	\$ 117,033,736

City of Camas
Revised Revenue Budget Summary for 2016

	2014 Actual	2015 Projected	Annual % Change	2016 Adopted Budget	2016 Revised Budget	Annual % Change	2016 Variance
General Fund							
Taxes	\$ 12,891,044	\$ 13,554,932	5.1%	\$ 14,776,531	\$ 14,643,260	8.0%	\$ (133,271)
Licenses and Permits	\$ 695,332	\$ 764,605	10.0%	\$ 809,160	\$ 798,758	4.5%	\$ (10,402)
Intergovernmental	\$ 544,225	\$ 521,373	-4.2%	\$ 551,054	\$ 576,223	10.5%	\$ 25,169
Charges for Services	\$ 2,265,977	\$ 2,868,826	26.6%	\$ 2,668,167	\$ 3,001,458	4.6%	\$ 333,291
Fines and Forfeitures	\$ 205,866	\$ 202,481	-1.6%	\$ 233,506	\$ 237,753	17.4%	\$ 4,247
Miscellaneous Revenue	\$ 245,336	\$ 290,984	18.6%	\$ 269,438	\$ 322,122	10.7%	\$ 52,684
Non-Revenues	\$ 51,952	\$ 1,205	-97.7%		\$ -		\$ -
Transfers from other funds					\$ -		\$ -
Total General Fund	\$ 16,899,732	\$ 18,204,406	7.7%	\$ 19,307,856	\$ 19,579,574	7.6%	\$ 271,718
Special Revenue Funds							
Street Fund							
Intergovernmental	\$ 419,140	\$ 444,301	6.0%	\$ 439,330	\$ 502,988	13.2%	\$ 63,658
Miscellaneous Revenue	\$ 359,691	\$ 20,935	-94.2%	\$ 11,891	\$ 12,848	-38.6%	\$ 957
Non-Revenues	\$ 84,906	\$ -	-100.0%	\$ -	\$ -		\$ -
Transfers from other funds	\$ 1,935,044	\$ 2,197,004	13.5%	\$ 1,850,375	\$ 1,852,549	-15.7%	\$ 2,174
Total Street Fund	\$ 2,798,781	\$ 2,662,240	-4.9%	\$ 2,301,596	\$ 2,368,385	-11.0%	\$ 66,789
C/W Fire and EMS Fund							
Taxes	\$ 1,189,272	\$ 1,234,387	3.8%	\$ 1,257,879	\$ 1,266,902	2.6%	\$ 9,023
Licenses and Permits	\$ 6,380	\$ 23,934	275.1%		\$ 25,370	6.0%	\$ 25,370
Intergovernmental	\$ 167,371	\$ 1,341	-99.2%		\$ -	-100.0%	\$ -
Charges for Services	\$ 3,369,597	\$ 4,106,975	21.9%	\$ 4,274,454	\$ 4,457,270	8.5%	\$ 182,816
Fines and Forfeitures	\$ 12,468	\$ 10,680	-14.3%	\$ 13,818	\$ 13,818	29.4%	\$ -
Miscellaneous Revenue	\$ 24,807	\$ 8,363	-66.3%	\$ 2,213	\$ 8,568	2.5%	\$ 6,355
Debt	\$ 3,258	\$ -	-100.0%				\$ -
Transfers from other funds	\$ 2,023,555	\$ 2,919,590	44.3%	\$ 3,021,770	\$ 3,093,888	6.0%	\$ 72,118
Total C/W Fire and EMS Fund	\$ 6,796,708	\$ 8,305,270	22.2%	\$ 8,570,134	\$ 8,865,816	6.7%	\$ 295,682
Lodging Tax Fund							
Taxes	\$ 8,042	\$ 8,325	3.5%	\$ 7,220	\$ 8,575	3.0%	\$ 1,355
Miscellaneous Revenue	\$ 124	\$ 182	46.8%	\$ 140	\$ 140	-23.1%	\$ -
Total Lodging Tax Fund	\$ 8,166	\$ 8,507	4.2%	\$ 7,360	\$ 8,715	2.4%	\$ 1,355
Cemetery Fund							
Charges for Services	\$ 34,328	\$ 45,745	33.3%	\$ 49,356	\$ 47,113	3.0%	\$ (2,243)
Miscellaneous Revenue	\$ 135	\$ 58	-57.0%	\$ 199	\$ 199	243.1%	\$ -
Transfers from other funds	\$ 103,901	\$ 135,154	30.1%	\$ 99,620	\$ 120,000	-11.2%	\$ 20,380
Total Cemetery Fund	\$ 138,364	\$ 180,957	30.8%	\$ 149,175	\$ 167,312	-7.5%	\$ 18,137
Debt Funds							
Unlimited GO Debt Service Fund							
Taxes	\$ 627,779	\$ 625,000	-0.4%	\$ 625,000	\$ 625,000	0.0%	\$ -
Total Unlimited GO Debt Srv Fund	\$ 627,779	\$ 625,000	-0.4%	\$ 625,000	\$ 625,000	0.0%	\$ -
Limited Debt Service Fund							
Transfers from other funds	\$ 806,626	\$ 848,228	5.2%	\$ 811,478	\$ 1,315,502	55.1%	\$ 504,024
Total Debt Service Fund	\$ 806,626	\$ 848,228	5.2%	\$ 811,478	\$ 1,315,502	55.1%	\$ 504,024
Capital Fund							
Growth Management Capital Projects Fund							
Taxes	\$ 1,091,645	\$ 1,664,804	52.5%	\$ 929,592	\$ 1,763,665	5.9%	\$ 834,073
Intergovernmental	\$ 400,609	\$ 45,505	-88.6%	\$ 410,000	\$ 210,000	361.5%	\$ (200,000)
Charges for Services	\$ 707,817	\$ 1,050,562	48.4%	\$ 844,930	\$ 1,082,078	3.0%	\$ 237,148
Miscellaneous Revenue	\$ 14,606	\$ 28,715	96.6%	\$ 16,873	\$ 29,576	3.0%	\$ 12,703
Transfers from other funds	\$ 52,800	\$ -	-100.0%	\$ 218,000	\$ 430,000	100.0%	\$ 212,000
Total GMA Capital Projects Fund	\$ 2,267,477	\$ 2,789,586	23.0%	\$ 2,419,395	\$ 3,515,319	26.0%	\$ 1,095,924
Friberg/Strunk Street Construction Fund							
Intergovernmental	\$ 3,446,300	\$ 1,128,329	-67.3%	\$ -			\$ -
Loan Proceeds	\$ 300,000	\$ 1,000,759	233.6%				\$ -
Transfer from Other Funds	\$ 145,377		-100.0%		\$ 20,000	100.0%	\$ 20,000
Total Friberg Street Fund	\$ 3,891,677	\$ 2,129,088	-45.3%	\$ -	\$ 20,000	100.0%	\$ 20,000
Brady Road Construction Fund							
Intergovernmental		\$ 113,599	100.0%	\$ 554,000	\$ 639,000	462.5%	\$ 85,000
Miscellaneous Revenue		\$ 1,405	100.0%	\$ 94,000	\$ 500	-64.4%	\$ (93,500)
Loan Proceeds		\$ 504,508	100.0%			-100.0%	
Total Brady Road Const. Fund	\$ -	\$ 619,512	100.0%	\$ 648,000	\$ 639,500	3.2%	\$ (8,500)

	2014 Actual	2015 Projected	Annual % Change	2016 Adopted Budget	2016 Revised Budget	Annual % Change	2016 Variance
6th and Norwood Construction Fund							
Miscellaneous Revenue		\$ 7,293	100.0%	\$ -	\$ 3,000	-58.9%	\$ 3,000
Loan Proceeds		\$ 3,027,048	100.0%	\$ -		-100.0%	\$ -
Total 6th & Norwood Const. Fund	\$ -	\$ 3,034,341	100.0%	\$ -	\$ 3,000	-99.9%	\$ -
Street Lighting Project Fund							
Intergovernmental			100.0%		\$ 700,000		\$ 700,000
Miscellaneous Revenue		\$ 7,926			\$ 3,500	-55.8%	\$ 3,500
Loan Proceeds		\$ 2,522,540	100.0%			-100.0%	
Total Street Lighting Proj. Fund	\$ -	\$ 2,530,466	100.0%		\$ 703,500	-72.2%	\$ 703,500
2015 Bond Projects Fund							
Miscellaneous Revenue		\$ 3,834	100.0%	\$ -	\$ 3,500	-8.7%	\$ 3,500
Loan Proceeds		\$ 2,320,736	100.0%	\$ -		-100.0%	\$ -
Total 6th & Norwood Const. Fund	\$ -	\$ 2,324,570	100.0%	\$ -	\$ 3,500	-99.8%	\$ -
Enterprise Funds							
Storm Drainage Fund							
Intergovernmental	\$ 132,336	\$ 23,274	-82.4%		\$ -		
Charges for Services	\$ 1,175,304	\$ 1,251,660	6.5%	\$ 1,234,392	\$ 1,314,243	5.0%	\$ 79,851
Miscellaneous Revenue	\$ 8,536	\$ 21,199	148.3%	\$ 9,151	\$ 18,878	-10.9%	\$ 9,727
Total Storm Drainage Fund	\$ 1,316,176	\$ 1,296,133	-1.5%	\$ 1,243,543	\$ 1,333,121	2.9%	\$ 89,578
Solid Waste Fund							
Charges for Services	\$ 2,215,677	\$ 2,339,496	5.6%	\$ 2,213,023	\$ 2,450,499	4.7%	\$ 237,476
Miscellaneous Revenue	\$ 8,888	\$ 16,981	91.1%	\$ 9,419	\$ 17,491	3.0%	\$ 8,072
Total Sanitary Fund	\$ 2,224,565	\$ 2,356,477	5.9%	\$ 2,222,442	\$ 2,467,990	4.7%	\$ 245,548
Water/Sewer Fund							
Intergovernmental	\$ -	\$ 178,000	100.0%				
Charges for Services	\$ 10,336,308	\$ 11,178,583	8.1%	\$ 9,822,497	\$ 11,728,016	4.9%	\$ 1,905,519
Miscellaneous Revenue	\$ 190,819	\$ 204,761	7.3%	\$ 194,274	\$ 661,854	223.2%	\$ 467,580
Loan Proceeds	\$ 3,175,934	\$ 7,640,000	140.6%		\$ 8,660,000	13.4%	\$ 8,660,000
Transfer from other funds					\$ 429,000	100.0%	\$ 429,000
Total Water/Sewer Fund	\$ 13,703,061	\$ 19,201,344	40.1%	\$ 10,016,771	\$ 21,478,870	11.9%	\$ 11,462,099
NUGA Sewer Construction Fund							
Miscellaneous Revenue	\$ -	\$ 28,740			\$ 214,000	644.6%	\$ 214,000
Debt Proceeds	\$ -	\$ 17,142,580	100.0%			-100.0%	\$ -
Total NUGA Sewer Construction Fund	\$ -	\$ 17,171,320	100.0%	\$ -	\$ 214,000	-98.8%	\$ 214,000
Water/Sewer Capital Fund							
Charges for Services	\$ 1,189,497	\$ 1,474,595	24.0%	\$ 1,446,845	\$ 1,518,833	3.0%	\$ 71,988
Miscellaneous Revenue	\$ 16,970	\$ 39,778	134.4%	\$ 12,854	\$ 40,972	3.0%	\$ 28,118
Total Water/Sewer Cap. Fund	\$ 1,206,467	\$ 1,514,373	25.5%	\$ 1,459,699	\$ 1,559,805	3.0%	\$ 100,106
Water/Sewer Bond Reserve Fund							
Miscellaneous Revenue	\$ 1,358	\$ 661,479		\$ -	\$ 15,000	-97.7%	\$ 15,000
Total Water/Sewer Res. Fund	\$ 1,358	\$ 661,479		\$ -	\$ 15,000	-97.7%	\$ 15,000
Internal Support Funds							
Equipment Rental Fund							
Charges for Services	\$ 1,780,310	\$ 1,820,038	2.2%	\$ 1,890,127	\$ 1,890,127	3.9%	\$ -
Miscellaneous Revenue	\$ 12,058	\$ 14,728	22.1%	\$ 12,917	\$ 15,170	3.0%	\$ 2,253
Non-Revenues	\$ 30,246	\$ 48,921	-100.0%				
Total Equipment Rental Fund	\$ 1,822,614	\$ 1,883,687	3.4%	\$ 1,903,044	\$ 1,905,297	1.1%	\$ 2,253
Reserve Funds							
Firemen's Pension Fund							
Miscellaneous Revenue	\$ 19,941	\$ 30,885	54.9%	\$ 59,788	\$ 31,811	3.0%	\$ (27,977)
Total Firemen's Pension Fund	\$ 19,941	\$ 30,885	54.9%	\$ 59,788	\$ 31,811	3.0%	\$ (27,977)

City of Camas
Revised Budget Appropriation Summary for 2016

	2014 Estimated	2015 Projected	Annual % Change	2016 Adopted Budget	2016 Revised Budget	Annual % Change	2016 Variance
General Fund							
Salaries and Benefits	\$ 10,297,072	\$ 10,272,893	-0.2%	\$ 10,867,103	\$ 10,741,342	4.6%	\$ (125,761)
Supplies and Services	\$ 2,589,633	\$ 2,409,162	-7.0%	\$ 2,503,394	\$ 2,720,098	12.9%	\$ 216,704
Intergovernmental	\$ 972,533	\$ 812,820	-16.4%	\$ 963,369	\$ 963,087	18.5%	\$ (282)
Capital	\$ 254,825	\$ 249,665	-2.0%	\$ 144,592	\$ 62,000	-75.2%	\$ (82,592)
Transfers to other funds	\$ 4,107,500	\$ 4,788,886	16.6%	\$ 4,971,765	\$ 5,045,174	5.4%	\$ 73,409
Total General Fund	\$ 18,221,563	\$ 18,533,426	1.7%	\$ 19,450,223	\$ 19,531,701	5.4%	\$ 81,478
Special Revenue Funds							
Street Fund							
Salaries and Benefits	\$ 605,662	\$ 532,901	-12.0%	\$ 543,993	\$ 596,616	12.0%	\$ 52,623
Supplies and Services	\$ 1,113,746	\$ 1,090,259	-2.1%	\$ 714,310	\$ 1,153,757	5.8%	\$ 439,447
Intergovernmental	\$ 1,171	\$ 10,668	811.0%	\$ 336,982	\$ 15,000	40.6%	\$ (321,982)
Capital	\$ 597,620	\$ 560,117	-6.3%	\$ 689,588	\$ 705,012	25.9%	\$ 15,424
Transfers to other funds	\$ 145,377		-100.0%				
Total Street Fund	\$ 2,463,576	\$ 2,193,945	-10.9%	\$ 2,284,873	\$ 2,470,385	12.6%	\$ 185,512
C/W Fire and EMS Fund							
Salaries and Benefits	\$ 5,400,127	\$ 7,193,534	33.2%	\$ 6,944,939	\$ 7,252,949	0.8%	\$ 308,010
Supplies and Services	\$ 729,973	\$ 801,013	9.7%	\$ 990,168	\$ 904,088	12.9%	\$ (86,080)
Intergovernmental	\$ 208,675	\$ 270,055	29.4%	\$ 302,606	\$ 279,753	3.6%	\$ (22,853)
Capital	\$ 182,568	\$ 283,434	55.2%		\$ -		\$ -
Debt Payments	\$ 30,999	\$ 54,886	77.1%	\$ 29,648	\$ 68,563	24.9%	\$ 38,915
Total C/W Fire and EMS Fund	\$ 6,552,342	\$ 8,602,922	31.3%	\$ 8,267,361	\$ 8,505,353	-1.1%	\$ 237,992
Lodging Tax Fund							
Supplies and Services	\$ 5,130	\$ 14,196	176.7%	\$ 14,000	\$ 14,000	-1.4%	\$ -
Total Lodging Tax Fund	\$ 5,130	\$ 14,196	176.7%	\$ 14,000	\$ 14,000	-1.4%	\$ -
Cemetery Fund							
Salaries and Benefits	\$ 82,309	\$ 105,784	28.5%	\$ 83,423	\$ 112,225	6.1%	\$ 28,802
Supplies and Services	\$ 78,260	\$ 74,152	-5.2%	\$ 69,556	\$ 54,902	-26.0%	\$ (14,654)
Total Cemetery Fund	\$ 160,569	\$ 179,936	12.1%	\$ 152,979	\$ 167,127	-7.1%	\$ 14,148
Debt Fund							
Unlimited GO Debt Service Fund							
Principal	\$ 486,000	\$ 500,000	2.9%	\$ 519,000	\$ 519,000	3.8%	\$ -
Interest	\$ 140,119	\$ 122,137	-12.8%	\$ 103,637	\$ 103,637	-15.1%	\$ -
Total Unlimited GO Debt Srv Fund	\$ 626,119	\$ 622,137	-0.6%	\$ 622,637	\$ 622,637	0.1%	\$ -
Limited GO Debt Service Fund							
Principal	\$ 672,795	\$ 697,619	3.7%	\$ 701,261	\$ 906,455	29.9%	\$ 205,194
Interest	\$ 133,832	\$ 335,834	150.9%	\$ 110,217	\$ 409,048	21.8%	\$ 298,831
Total Unlimited GO Debt Srv Fund	\$ 806,627	\$ 1,033,453	28.1%	\$ 811,478	\$ 1,315,503	27.3%	\$ 504,025
Capital Fund							
Growth Management Capital Projects Fund							
Supplies and Services	\$ 174,909	\$ 84,008	-52.0%	\$ 372,722	\$ 204,296	-100.0%	\$ (168,426)
Capital	\$ 556,633	\$ 82,941	-85.1%	\$ 1,150,000	\$ 1,900,000	2190.8%	\$ 750,000
Transfers to other funds	\$ 1,316,584	\$ 887,796	-32.6%	\$ 811,478	\$ 1,183,896	33.4%	\$ 372,418
Total GMA Capital Projects Fund	\$ 2,048,126	\$ 1,054,745	-48.5%	\$ 2,334,200	\$ 3,288,192	211.8%	\$ 953,992
Friberg/Strunk Street Construction Fund							
Capital	\$ 4,364,420	\$ 784,572	-82.0%		\$ 20,000	-97.5%	\$ 20,000
Total Friberg Street Fund	\$ 4,364,420	\$ 784,572	-82.0%	\$ -	\$ 20,000	-97.5%	\$ 20,000
Brady Road Construction Fund							
Capital		\$ 230,374	100.0%	\$ 639,000	\$ 1,278,000	454.8%	\$ 639,000
Total Brady Road Construction Fund	\$ -	\$ 230,374	100.0%	\$ 639,000	\$ 1,278,000	454.8%	\$ 639,000
6th & Norwood Construction Fund							
Capital		\$ 1,050,000	100.0%	\$ -	\$ 1,950,000	85.7%	\$ 1,950,000
Total 6th & Norwood Constr. Fund	\$ -	\$ 1,050,000	100.0%	\$ -	\$ 1,950,000	85.7%	\$ 1,950,000
Street Lighting Project Fund							
Capital		\$ 148,801	100.0%		\$ 1,000,000	572.0%	\$ 1,000,000
Transfers to other funds					\$ 172,869	100.0%	\$ 172,

	2014 Estimated	2015 Projected	Annual % Change	2016 Adopted Budget	2016 Revised Budget	Annual % Change	2016 Variance
Capital		\$ 1,520,130	100.0%		\$ 800,000	-47.4%	\$ 800,000
Total Street Lighting Project Fund	\$ -	\$ 1,520,130	100.0%		\$ 800,000	-47.4%	\$ 800,000
Enterprise Funds							
Storm Drainage Fund							
Salaries and Benefits	\$ 336,036	\$ 367,196	9.3%	\$ 378,057	\$ 403,474	9.9%	\$ 25,417
Supplies and Services	\$ 390,083	\$ 381,230	-2.3%	\$ 555,936	\$ 779,970	104.6%	\$ 224,034
Intergovernmental	\$ 33,333	\$ 26,077	-21.8%	\$ 48,030	\$ 48,030	84.2%	\$ -
Capital	\$ 270,189	\$ 105,957	-60.8%	\$ 160,000	\$ 160,000	51.0%	\$ -
Transfers to other funds	\$ 52,800	\$ -	-100.0%				
Total Storm Drainage Fund	\$ 1,082,441	\$ 880,460	-18.7%	\$ 1,142,023	\$ 1,391,474	58.0%	\$ 249,451
Solid Waste Fund							
Salaries and Benefits	\$ 433,302	\$ 396,919	-8.4%	\$ 359,793	\$ 461,470	16.3%	\$ 101,677
Supplies and Services	\$ 1,552,573	\$ 1,561,416	0.6%	\$ 1,259,746	\$ 1,631,812	4.5%	\$ 372,066
Intergovernmental	\$ 71,445	\$ 84,316	18.0%	\$ 98,064	\$ 98,064	16.3%	\$ -
Total Sanitary Fund	\$ 2,057,320	\$ 2,042,651	-0.7%	\$ 1,717,603	\$ 2,191,346	7.3%	\$ 473,743
Water/Sewer Fund							
Salaries and Benefits	\$ 1,997,615	\$ 2,049,524	2.6%	\$ 2,159,878	\$ 2,245,999	9.6%	\$ 86,121
Supplies and Services	\$ 3,301,834	\$ 3,204,375	-3.0%	\$ 4,295,983	\$ 4,725,585	47.5%	\$ 429,602
Intergovernmental	\$ 352,515	\$ 351,955	-0.2%	\$ 417,337	\$ 417,337	18.6%	\$ -
Capital	\$ 4,203,291	\$ 7,809,202	85.8%	\$ 454,000	\$ 9,414,000	20.6%	\$ 8,960,000
Debt Service Payments	\$ 2,720,747	\$ 3,078,719	13.2%	\$ 3,077,253	\$ 4,540,817	47.5%	\$ 1,463,564
Transfers to other funds	\$ -	\$ -		\$ 218,000	\$ 430,000	100.0%	\$ 212,000
Total Water/Sewer Fund	\$ 12,576,002	\$ 16,493,775	31.2%	\$ 10,622,451	\$ 21,773,738	32.0%	\$ 11,151,287
NUGA Sewer Construction Fund							
Capital		\$ 448,000	100.0%		\$ 2,800,000	525.0%	\$ 2,800,000
Total NUGA Construction Fund	\$ -	\$ 448,000	100.0%	\$ -	\$ 2,800,000	525.0%	\$ 2,800,000
Water/Sewer Capital Fund							
Transfers	\$ 291,159		-100.0%		\$ 429,000	100.0%	\$ 429,000
Total Water/Sewer Cap. Fund	\$ 291,159	\$ -	-100.0%		\$ 429,000	100.0%	\$ 429,000
Water/Sewer Bond Reserve Fund							
Transfers	\$ -	\$ -	0.0%		\$ -	0.0%	\$ -
Total Water/Sewer Res. Fund	\$ -	\$ -	0.0%		\$ -	0.0%	\$ -
Internal Support Funds							
Equipment Rental Fund							
Salaries and Benefits	\$ 392,278	\$ 443,345	13.0%	\$ 430,294	\$ 430,136	-3.0%	\$ (158)
Supplies and Services	\$ 591,094	\$ 444,859	-24.7%	\$ 526,929	\$ 527,289	18.5%	\$ 360
Capital	\$ 382,538	\$ 1,862,850	387.0%	\$ 286,853	\$ 816,044	-56.2%	\$ 529,191
Total Equipment Rental Fund	\$ 1,365,910	\$ 2,751,054	101.4%	\$ 1,244,076	\$ 1,773,469	-35.5%	\$ 529,393
Reserve Funds							
Firemen's Pension Fund							
Salary and Benefits	\$ 14,692	\$ 17,983	22.4%	\$ 16,919	\$ 18,523	3.0%	\$ 1,604
Total Firemen's Pension Fund	\$ 14,692	\$ 17,983	22.4%	\$ 16,919	\$ 18,523	3.0%	\$ 1,604

City of Camas
Revised General Fund Expenditure Budget Summary for 2016

	2014 Actual	2015 Estimate	% Annual Change	2016 Adopted Budget	2016 Revised Budget	% Annual Change	\$ Variance
Legislative							
Salaries and Benefits	\$ 47,201	\$ 125,013	164.9%	\$ 120,468	\$ 127,948	2.3%	\$ 7,480
Supplies and Services	\$ 21,616	\$ 8,671	-59.9%	\$ 12,245	\$ 12,598	45.3%	\$ 353
Total Legislative	\$ 68,817	\$ 133,684	94.3%	\$ 132,713	\$ 140,546	5.1%	\$ 7,833
Judicial							
Salaries and Benefits	\$ 22,588	\$ 69,954	209.7%	\$ 70,430	\$ 74,207	6.1%	\$ 3,777
Supplies and Services	\$ 124,817	\$ 126,644	1.5%	\$ 125,547	\$ 126,290	-0.3%	\$ 743
Intergovernmental	\$ 144,694	\$ 93,262	-35.5%	\$ 93,748	\$ 93,748	0.5%	\$ -
Total Judicial	\$ 292,099	\$ 289,860	-0.8%	\$ 289,725	\$ 294,245	1.5%	\$ 4,520
Executive							
Salaries and Benefits	\$ 229,312	\$ 269,723	17.6%	\$ 274,332	\$ 281,500	4.4%	\$ 7,168
Supplies and Services	\$ 31,019	\$ 34,690	11.8%	\$ 37,431	\$ 42,471	22.4%	\$ 5,040
Intergovernmental	\$ 3,000	\$ 3,000	0.0%	\$ 3,000	\$ 3,000	0.0%	\$ -
Total Executive	\$ 263,331	\$ 307,413	16.7%	\$ 314,763	\$ 326,971	6.4%	\$ 12,208
Finance							
Salaries and Benefits	\$ 837,359	\$ 845,909	1.0%	\$ 931,433	\$ 913,490	8.0%	\$ (17,943)
Supplies and Services	\$ 129,173	\$ 76,284	-40.9%	\$ 78,807	\$ 79,390	4.1%	\$ 583
Intergovernmental	\$ 34,832	\$ 36,841	5.8%	\$ 38,000	\$ 39,000	5.9%	\$ 1,000
Total Finance	\$ 1,001,364	\$ 959,034	-4.2%	\$ 1,048,240	\$ 1,031,880	7.6%	\$ (16,360)
Legal							
Supplies and Services	\$ 114,874	\$ 115,002	0.1%	\$ 115,358	\$ 115,358	0.3%	\$ -
Total Legal	\$ 114,874	\$ 115,002	0.1%	\$ 115,358	\$ 115,358	0.3%	\$ -
Human Resources							
Salaries and Benefits	\$ 106,454	\$ 129,996	22.1%	\$ 132,289	\$ 132,597	2.0%	\$ 308
Supplies and Services	\$ 17,470	\$ 18,191	4.1%	\$ 19,626	\$ 20,539	12.9%	\$ 913
Total Human Resources	\$ 123,924	\$ 148,187	19.6%	\$ 151,915	\$ 153,136	3.3%	\$ 1,221
Administrative Services							
Salaries and Benefits	\$ 122,732	\$ 174,088	41.8%	\$ 171,154	\$ 180,377	3.6%	\$ 9,223
Supplies and Services	\$ 94,610	\$ 117,738	24.4%	\$ 106,582	\$ 119,586	1.6%	\$ 13,004
Intergovernmental	\$ 35,188	\$ 41,190	17.1%	\$ 9,084	\$ 37,872	-8.1%	\$ 28,788
Total Administrative Services	\$ 252,530	\$ 333,016	31.9%	\$ 286,820	\$ 337,835	1.4%	\$ 51,015
Law Enforcement							
Salaries and Benefits	\$ 3,519,969	\$ 3,774,033	7.2%	\$ 3,972,589	\$ 3,909,413	3.6%	\$ (63,176)
Supplies and Services	\$ 538,483	\$ 542,630	0.8%	\$ 577,656	\$ 622,400	14.7%	\$ 44,744
Intergovernmental	\$ 264,269	\$ 249,152	-5.7%	\$ 290,000	\$ 311,600	25.1%	\$ 21,600
Capital	\$ 52,686	\$ 152,578	189.6%	\$ 44,592	\$ -	-100.0%	\$ (44,592)
Total Law Enforcement	\$ 4,375,407	\$ 4,718,393	7.8%	\$ 4,884,837	\$ 4,843,413	2.6%	\$ (41,424)
Fire							
Transfer to Fire	\$ 1,017,890		-100.0%				
Total Fire	\$ 1,017,890	\$ -	-100.0%	\$ -	\$ -		
Detention and Correction							
Salaries and Benefits	\$ 133,608	\$ 128,073	-4.1%	\$ 134,990	\$ 131,073	2.3%	\$ (3,917)
Supplies and Services	\$ 19,640	\$ 15,845	-19.3%	\$ 20,793	\$ 20,220	27.6%	\$ (573)
Intergovernmental	\$ 223,215	\$ 179,523	-19.6%	\$ 301,400	\$ 271,400	51.2%	\$ (30,000)
Total Detention and Correction	\$ 376,463	\$ 323,441	-14.1%	\$ 457,183	\$ 422,693	30.7%	\$ (34,490)
Information Services							
Salaries and Benefits	\$ 329,295	\$ 337,121	2.4%	\$ 459,654	\$ 468,300	38.9%	\$ 8,646
Supplies and Services	\$ 230,260	\$ 187,690	-18.5%	\$ 249,556	\$ 243,629	29.8%	\$ (5,927)
Capital	\$ 14,608	\$ 7,785	-46.7%	\$ -	\$ 12,000	54.1%	\$ 12,000
Total Information Services	\$ 574,163	\$ 532,596	-7.2%	\$ 709,210	\$ 723,929	35.9%	\$ 14,719
Engineering							
Salaries and Benefits	\$ 917,651	\$ 1,063,372	15.9%	\$ 1,000,368	\$ 1,105,607	4.0%	\$ 105,239
Supplies and Services	\$ 62,567	\$ 83,503	33.5%	\$ 65,478	\$ 89,348	7.0%	\$ 23,870
Intergovernmental	\$ 8,866		-100.0%	\$ 18,581		-100.0%	\$ (18,581)
Total Engineering	\$ 989,084	\$ 1,146,875	16.0%	\$ 1,084,427	\$ 1,194,955	4.2%	\$ 110,528
Community Development							
Salaries and Benefits	\$ 347,460	\$ 224,957	-35.3%	\$ 319,504	\$ 232,753	3.5%	\$ (86,751)
Supplies and Services	\$ 44,249	\$ 3,322	-92.5%	\$ 23,735	\$ 14,085	324.0%	\$ (9,650)
Total Community Development	\$ 391,709	\$ 228,279	-41.7%	\$ 343,239	\$ 246,838	8.1%	\$ (96,401)

	2014 Actual	2015 Estimate	% Annual Change	2016 Adopted Budget	2016 Revised Budget	% Annual Change	\$ Variance
Planning							
Salaries and Benefits	\$ 443,283	\$ 418,893	-5.5%	\$ 458,310	\$ 437,789	4.5%	\$ (20,521)
Supplies and Services	\$ 91,034	\$ 119,244	31.0%	\$ 137,803	\$ 171,124	43.5%	\$ 33,321
Intergovernmental	\$ 112,025	\$ 100,635	-10.2%	\$ 93,089	\$ 90,000	-10.6%	\$ (3,089)
Total Planning	\$ 646,342	\$ 638,772	-1.2%	\$ 689,202	\$ 698,913	9.4%	\$ 9,711
Animal Control							
Supplies and Services	\$ 315	\$ 388	23.2%	\$ 500	\$ 500	28.9%	\$ -
Intergovernmental	\$ 103,558	\$ 106,500	2.8%	\$ 112,000	\$ 112,000	5.2%	\$ -
Total Animal Control	\$ 103,873	\$ 106,888	2.9%	\$ 112,500	\$ 112,500	5.3%	\$ -
Parks and Recreation							
Salaries and Benefits	\$ 901,903	\$ 1,070,189	18.7%	\$ 1,059,285	\$ 1,049,152	-2.0%	\$ (10,133)
Supplies and Services	\$ 647,899	\$ 645,513	-0.4%	\$ 575,432	\$ 696,551	7.9%	\$ 121,119
Intergovernmental	\$ 746	\$ 2,100	100.0%	\$ 2,435	\$ 2,435	16.0%	\$ -
Capital	\$ 43,938		-100.0%				\$ -
Total Parks and Recreation	\$ 1,594,486	\$ 1,717,802	7.7%	\$ 1,637,152	\$ 1,748,138	1.8%	\$ 110,986
Building							
Salaries and Benefits	\$ 385,793	\$ 435,414	12.9%	\$ 526,894	\$ 508,130	16.7%	\$ (18,764)
Supplies and Services	\$ 25,454	\$ 27,131	6.6%	\$ 33,744	\$ 26,258	-3.2%	\$ (7,486)
Total Building	\$ 411,247	\$ 462,545	12.5%	\$ 560,638	\$ 534,388	15.5%	\$ (26,250)
Central Services							
Salaries and Benefits	\$ 26,661	\$ 102,527	284.6%	\$ 104,318	\$ 105,431	2.8%	\$ 1,113
Supplies and Services	\$ 136,600	\$ 127,756	-6.5%	\$ 132,308	\$ 149,338	16.9%	\$ 17,030
Capital	\$ 52,579		-100.0%				
Total Central Services	\$ 215,840	\$ 230,283	6.7%	\$ 236,626	\$ 254,769	10.6%	\$ 18,143
Library							
Salaries and Benefits	\$ 1,029,701	\$ 1,103,630	7.2%	\$ 1,131,085	\$ 1,083,576	-1.8%	\$ (47,509)
Supplies and Services	\$ 178,287	\$ 156,650	-12.1%	\$ 190,796	\$ 168,382	7.5%	\$ (22,414)
Intergovernmental	\$ 1,614	\$ 3,013	86.7%	\$ 2,032	\$ 4,064	34.9%	\$ 2,032
Capital	\$ 91,014	\$ 89,302	0.0%	\$ 100,000	\$ 50,000	-44.0%	\$ (50,000)
Total Library	\$ 1,300,616	\$ 1,352,595	4.0%	\$ 1,423,913	\$ 1,306,022	-3.4%	\$ (117,891)
Support to Other Funds							
Transfers to Other Funds	\$ 4,107,500	\$ 4,788,886	16.6%	\$ 4,971,765	\$ 5,045,174	5.4%	\$ 73,409
Total Support to Other Funds	\$ 4,107,500	\$ 4,788,886	16.6%	\$ 4,971,765	\$ 5,045,174	5.4%	\$ (44,482)
TOTAL GENERAL FUND	\$ 18,221,559	\$ 18,533,551	1.7%	\$ 19,450,226	\$ 19,531,703	5.4%	\$ (36,414)