City of Camas
Recommended Budget for 2017-2018

Fund		Projected Beginning Fund Balance		2017-2018 Revenues		2017-2018 Appropriation		Projected Ending Fund Balance		Change in Fund Balance
General	$	3,273,991	$	42,523,992	$	42,283,024	$	3,514,959	$	240,968
City Street	$	102,649	$	5,498,685	$	5,575,754	$	25,580	$	(77,069)
C/W Fire and EMS	$	324,889	$	19,533,817	$	18,610,344	$	1,248,362	$	923,473
Lodging Tax	$	8,062	$	18,830	$	20,000	$	6,892	$	(1,170)
Cemetery	$	3,204	$	469,838	$	465,468	$	7,574	$	4,370
Unlimited G.O. Bond Debt Service	$	39,419	$	1,246,000	$	1,248,814	$	36,605	$	(2,814)
Limited G.O. Bond Debt Service	$	-	$	2,490,085	$	2,490,085	$	-	$	-
GMA Capital Projects	$	3,124,852	$	6,607,687	$	6,431,040	$	3,301,499	$	176,647
Real Estate Excise Tax Capital Fund										
Park Impact Fee Capital Fund										
Transportation Impact Fee Capital Fund										
Brady Road Construction	$	568,128	$	1,465,020	$	1,575,000	$	458,148	$	(109,980)
2015 Capital Projects	$	303,161	$	951	$	304,112	$	-	$	(303,161)
Storm Water Utility	$	1,852,974	$	3,948,425	$	3,913,584	$	1,887,815	$	34,841
City Solid Waste	$	1,409,707	$	5,272,803	$	4,834,520	$	1,847,990	$	438,283
Water-Sewer	$	6,748,156	$	25,312,132	$	25,911,009	$	6,149,279	$	(598,877)
Water-Sewer Capital Projects	$	-	$	16,395,000	$	16,395,000	$	-	$	-
North Shore Sewer Construction Project	$	15,829,026	$	70,000	$	15,000,000	$	899,026	$	(14,930,000)
Water-Sewer Capital Reserve	$	5,246,319	$	3,433,615	$	905,000	$	7,774,934	$	2,528,615
Water-Sewer Bond Reserve	$	1,582,547	$	36,318	$	-	$	1,618,865	$	36,318
Equipment Rental	$	1,340,598	$	3,580,203	$	3,314,300	$	1,606,501	$	265,903
Firefighter's Pension	$	2,561,085	$	65,363	$	315,817	$	2,310,631	$	(250,454)
LEOFF Board										
Retiree Medical										
Total City Recommended Budget 2017-2018	**$**	**44,318,767**	**$**	**137,968,764**	**$**	**149,592,870**	**$**	**32,694,660**	**$**	**(11,624,107)**

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 1/1/2017	$ 3,273,991	$ 438,804	$ 39,419	$ 3,996,141	$ 32,668,729	$ 1,340,598	$ 2,561,085	$ 44,318,767
Revenues								
Taxes	$ 30,553,908	$ 2,842,669	$ 1,246,000	$ 3,846,350				$ 38,488,927
Licenses and Permits	$ 1,889,842	$ 74,758						$ 1,964,600
Intergovernmental	$ 1,172,933	$ 1,166,970		$ 1,460,000				$ 3,799,903
Charges for Services	$ 8,054,333	$ 9,689,328		$ 2,675,592	$ 36,430,068	$ 3,548,394		$ 60,397,715
Fines and Forfeitures	$ 383,748	$ 31,959						$ 415,707
Miscellaneous Revenue	$ 469,228	$ 66,062		$ 91,716	$ 2,899,543	$ 31,809	$ 65,363	$ 3,623,721
Non-Revenues	$ -				$ 10,950,000			$ 10,950,000
Transfers	$ -	$ 11,649,424	$ 2,490,085		$ 3,325,000			$ 17,464,509
Total Revenue	$ 42,523,992	$ 25,521,170	$ 3,736,085	$ 8,073,658	$ 53,604,611	$ 3,580,203	$ 65,363	$ 137,105,082
Total Available Resources	$ 45,797,983	$ 25,959,974	$ 3,775,504	$ 12,069,799	$ 86,273,340	$ 4,920,801	$ 2,626,448	$ 181,423,849
Expenditures								
Salaries and Benefits	$ 22,894,096	$ 16,980,296			$ 6,537,479	$ 877,377	$ 50,077	$ 47,339,325
Supplies and Services	$ 5,975,843	$ 5,208,450		$ 63,588	$ 14,125,225	$ 1,111,225		$ 26,484,331
Intergovernmental	$ 1,720,632	$ 443,458			$ 1,271,429			$ 3,435,519
Capital	$ 345,476	$ 1,564,014		$ 6,369,112	$ 33,333,000	$ 1,323,198		$ 42,934,800
Debt Service		$ -	$ 3,738,899		$ 8,192,987	$ 2,500		$ 11,934,386
Transfers	$ 11,346,977	$ 475,348		$ 1,877,452	$ 3,498,992		$ 265,740	$ 17,464,509
Total Expenditures	$ 42,283,024	$ 24,671,566	$ 3,738,899	$ 8,310,152	$ 66,959,112	$ 3,314,300	$ 315,817	$ 149,592,870
Estimated Ending Fund Balance	$ 3,514,959	$ 1,288,408	$ 36,605	$ 3,759,647	$ 19,314,228	$ 1,606,501	$ 2,310,631	$ 31,830,979
Total Expenditures and Reserve Balance	$ 45,797,983	$ 25,959,974	$ 3,775,504	$ 12,069,799	$ 86,273,340	$ 4,920,801	$ 2,626,448	$ 181,423,849

City of Camas

Recommended Revenue Budget Summary for 2017-2018

	2015 Actual	2016 Projected	Annual % Change	2017 Rec Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
General Fund										
Taxes	$ 13,643,095	$ 14,354,971	5.2%	$ 14,919,873	3.9%	$ 564,902	$ 15,634,035	4.8%	$ 714,162	New Construction and population growth
Licenses and Permits	$ 728,823	$ 899,383	23.4%	$ 917,761	2.0%	$ 18,378	$ 972,081	5.9%	$ 54,320	New Construction
Intergovernmental	$ 521,959	$ 561,884	7.6%	$ 580,827	3.4%	$ 18,943	$ 592,106	1.9%	$ 11,279	Population driven
Charges for Services	$ 2,757,077	$ 3,053,171	10.7%	$ 3,937,465	29.0%	$ 884,294	$ 4,116,868	4.6%	$ 179,403	Change in Indirect Model
Fines and Forfeitures	$ 197,248	$ 181,794	-7.8%	$ 189,974	4.5%	$ 8,180	$ 193,774	2.0%	$ 3,800	Trend Based
Miscellaneous Revenue	$ 308,035	$ 323,744	5.1%	$ 232,804	-28.1%	$ (90,940)	$ 236,424	1.6%	$ 3,620	Adjusted for one-time contributions
Total General Fund	$ 18,156,237	$ 19,374,947	6.7%	$ 20,778,704	7.2%	$ 1,403,757	$ 21,745,288	4.7%	$ 966,584	
Special Revenue Funds										
Street Fund										
Taxes	$ -	$ 159,632	100.0%	$ -	-100.0%	$ (159,632)	$ -		$ -	Annexation Road Taxes from County 2016
Intergovernmental	$ 439,983	$ 518,780	17.9%	$ 677,421	30.6%	$ 158,641	$ 486,969	-28.1%	$ (190,452)	Grant in 2017 for LED lights
Miscellaneous Revenue	$ 21,029	$ 23,115	9.9%	$ 13,119	-43.2%	$ (9,996)	$ 13,162	0.3%	$ 43	
Transfers from other funds	$ 1,741,499	$ 1,692,917	-2.8%	$ 1,993,024	17.7%	$ 300,107	$ 2,314,990	16.2%	$ 321,966	Preservation & GF Subsidy
Total Street Fund	$ 2,202,511	$ 2,394,444	8.7%	$ 2,683,564	12.1%	$ 289,120	$ 2,815,121	4.9%	$ 131,557	
C/W Fire and EMS Fund										
Taxes	$ 1,235,139	$ 1,411,203	14.3%	$ 1,369,470	-3.0%	$ (41,733)	$ 1,454,835	6.2%	$ 85,365	Annexation FD 5 Taxes from County 2016
Licenses and Permits	$ 24,340	$ 36,158	48.6%	$ 37,009	2.4%	$ 851	$ 37,749	2.0%	$ 740	Building growth
Intergovernmental	$ 1,341	$ 1,290	-3.8%	$ 1,290	0.0%	$ -	$ 1,290	0.0%	$ -	
Charges for Services	$ 4,348,858	$ 4,451,580	2.4%	$ 4,782,049	7.4%	$ 330,469	$ 4,805,313	0.5%	$ 23,264	Settlement adjustment in 2017 & Debt Service
Fines and Forfeitures	$ 12,355	$ 15,140	22.5%	$ 15,821	4.5%	$ 681	$ 16,138	2.0%	$ 317	
Miscellaneous Revenue	$ 32,617	$ 45,133	38.4%	$ 19,279	-57.3%	$ (25,854)	$ 19,664	2.0%	$ 385	
Debt	$ -	$ 250,000	100.0%	$ -					$ -	Ambulance Debt
Transfers from other funds	$ 2,919,590	$ 2,963,172	1.5%	$ 3,570,395	20.5%	$ 607,223	$ 3,403,515	-4.7%	$ (166,880)	Settlement adjustment in 2017
Total C/W Fire and EMS Fund	$ 8,574,240	$ 9,173,676	7.0%	$ 9,795,313	6.8%	$ 621,637	$ 9,738,504	6.2%	$ (56,809)	
Lodging Tax Fund										
Taxes	$ 9,976	$ 8,895	-10.8%	$ 9,089	2.2%	$ 194	$ 9,275	2.0%	$ 186	
Miscellaneous Revenue	$ 165	$ 240	45.5%	$ 235	-2.1%	$ (5)	$ 231	-1.7%	$ (4)	
Total Lodging Tax Fund	$ 10,141	$ 9,135	-9.9%	$ 9,324	2.1%	$ 189	$ 9,506	2.0%	$ 182	
Cemetery Fund										
Charges for Services	$ 51,259	$ 52,275	2.0%	$ 50,478	-3.4%	$ (1,797)	$ 51,488	-1.5%	$ 1,010	
Miscellaneous Revenue	$ 52	$ 141	171.2%	$ 169	19.9%	$ 28	$ 203	44.0%	$ 34	
Transfers from other funds	$ 131,718	$ 128,930	-2.1%	$ 190,500	47.8%	$ 61,570	$ 177,000	37.3%	$ (13,500)	Cemetery Software in 2017
Total Cemetery Fund	$ 183,029	$ 181,346	-0.9%	$ 241,147	33.0%	$ 59,801	$ 228,691	26.1%	$ (12,456)	
Debt Funds										
Unlimited GO Debt Service Fund										
Taxes	$ 625,998	$ 625,000	-0.2%	$ 626,000	0.2%	$ 1,000	$ 620,000	-0.8%	$ (6,000)	Property Tax Levy for DS
Total Unlimited GO Debt Srv Fund	$ 625,998	$ 625,000	-0.2%	$ 626,000	0.2%	$ 1,000	$ 620,000	-0.8%	$ (6,000)	
Limited Debt Service Fund										
Transfers from other funds	$ 1,063,697	$ 1,315,502	23.7%	$ 1,275,643	-3.0%	$ (39,859)	$ 1,214,442	-7.7%	$ (61,201)	Based on DS schedules
Total Debt Service Fund	$ 1,063,697	$ 1,315,502	23.7%	$ 1,275,643	-3.0%	$ (39,859)	$ 1,214,442	-7.7%	$ (61,201)	

	2015 Actual	2016 Projected	Annual % Change	2017 Rec Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
Capital Fund										
Growth Management Capital Projects Fund										
Taxes	$ 1,604,166	$ 1,785,327	11.3%	$ 1,870,126	4.7%	$ 84,799	$ 1,976,224	5.7%	$ 106,098	New Construction and Population Growth
Intergovernmental	$ 45,505	$ 475,000	943.8%	$ -	-100.0%	$ (475,000)	$ -		$ -	
Charges for Services	$ 1,089,381	$ 1,241,907	14.0%	$ 1,300,894	4.7%	$ 58,987	$ 1,374,698	5.7%	$ 73,804	New Construction and Population Growth
Miscellaneous Revenue	$ 27,231	$ 41,616	52.8%	$ 42,448	2.0%	$ 832	$ 43,297	2.0%	$ 849	
Transfers from other funds	$ 28,950	$ 819,429	100.0%	$ -	-100.0%	$ (819,429)	$ -		$ -	
Total GMA Capital Projects Fund	$ 2,795,233	$ 4,363,279	56.1%	$ 3,213,468	-26.4%	$ (1,149,811)	$ 3,394,219	5.6%	$ 180,751	
Brady Road Construction Fund										
Intergovernmental	$ 94,666	$ 269,725	184.9%	$ 1,460,000	441.3%	$ 1,190,275		-100.0%	$ (1,460,000)	State Funding will determine timing of project
Miscellaneous Revenue	$ 149,733	$ 4,921	-96.7%	$ 5,020	2.0%	$ 99		-100.0%	$ (5,020)	Proceeds will be spent in 2017
Debt Proceeds	$ 504,508	$ -	-100.0%					-100.0%		
Total Brady Road Const. Fund	$ 748,907	$ 274,646	-63.3%	$ 1,465,020	433.4%	$ 1,190,374	$ -	-100.0%	$ (1,465,020)	
2015 Bond Projects Fund										
Miscellaneous Revenue	$ 5,518	$ 2,881	-47.8%	$ 951	-67.0%	$ (1,930)	$ -	-100.0%	$ (951)	Project TBD
Debt Proceeds	$ 2,320,736		100.0%	$ -					$ -	
Total 2015 Bond Proceeds Projects	$ 2,320,736	$ 2,881	-99.9%	$ 951	-67.0%	$ (1,930)	$ -	-100.0%	$ (951)	
Enterprise Funds										
Storm Water Fund										
Intergovernmental	$ 23,274	$ 273,750	1076.2%	$ 900,000	228.8%	$ 626,250	$ -			
Charges for Services	$ 1,254,454	$ 1,361,690	8.5%	$ 1,453,604	6.7%	$ 91,914	$ 1,551,722	6.7%	$ 98,118	
Miscellaneous Revenue	$ 19,901	$ 20,918	5.1%	$ 21,336	2.0%	$ 418	$ 21,763	2.0%	$ 427	
Total Storm Drainage Fund	$ 1,297,629	$ 1,656,358	27.6%	$ 2,374,940	43.4%	$ 718,582	$ 1,573,485	4.1%	$ 98,545	
Solid Waste Fund										
Charges for Services	$ 2,341,849	$ 2,450,263	4.6%	$ 2,560,408	4.5%	$ 110,145	$ 2,675,627	4.5%	$ 115,219	Rate Model and increase in population
Miscellaneous Revenue	$ 15,562	$ 17,846	14.7%	$ 18,202	2.0%	$ 356	$ 18,566	2.0%	$ 364	
Total Solid Waste Fund	$ 2,357,411	$ 2,468,109	4.7%	$ 2,578,610	4.5%	$ 110,501	$ 2,694,193	4.5%	$ 115,583	
Water/Sewer Fund										
Charges for Services	$ 11,205,208	$ 11,426,535	2.0%	$ 12,067,580	5.6%	$ 641,045	$ 12,746,064	5.6%	$ 678,484	Rate Model and increase in population
Miscellaneous Revenue	$ 175,033	$ 772,197	341.2%	$ 246,826	-68.0%	$ (525,371)	$ 251,662	2.0%	$ 4,836	Timber Harvest funds in 2016
Loan Proceeds	$ 5,183,384		-100.0%							
Transfer from other funds										
Total Water/Sewer Fund	$ 16,563,625	$ 12,198,732	-26.4%	$ 12,314,406	0.9%	$ 115,674	$ 12,997,726	6.5%	$ 683,320	
Water/Sewer Construction Fund										
Miscellaneous Revenue				$ 1,440,000	100.0%	$ 1,440,000	$ 680,000	-52.8%	$ (760,000)	Camas SD Contribution for North Shore Water
Loan Proceeds		$ 9,620,228	100.0%		-100.0%	$ (9,620,228)	$ 10,950,000	100.0%	$ 10,950,000	Reservoir, Well 17, Lacamas Pump Station Debt
Transfer from other funds				$ 3,070,000	-100.0%	$ 3,070,000	$ 255,000	-91.7%	$ (2,815,000)	SDC Contributions & Rates
Total W/S Capital Fund	$ -	$ 9,620,228	100.0%	$ 4,510,000	-53.1%	$ (5,110,228)	$ 11,885,000	163.5%	$ 7,375,000	
North Shore Sewer Construction Project										
Miscellaneous Revenue	$ 10,284	$ 73,334		$ 50,000	-31.8%	$ (23,334)	$ 20,000	-60.0%	$ (30,000)	Project scheduled to be completed 2018-2019
Debt Proceeds	$ 17,142,580	$ 12,250			-100.0%	$ (12,250)				
Total North Shore Sewer Construction	$ 17,152,864	$ 85,584		$ 50,000	-41.6%	$ (35,584)	$ 20,000	-60.0%	$ (30,000)	

	2015 Actual	2016 Projected	Annual % Change	2017 Rec Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
Water/Sewer Capital Reserve Fund										
Charges for Services	$ 1,337,610	$ 1,788,803	33.7%	$ 1,642,503	-8.2%	$ (146,300)	$ 1,696,242	3.3%	$ 53,739	SDC Credits for the North Shore
Miscellaneous Revenue	$ 36,961	$ 46,045	24.6%	$ 46,965	2.0%	$ 920	$ 47,905	2.0%	$ 940	
Total Water/Sewer Cap. Fund	$ 1,374,571	$ 1,834,848	33.5%	$ 1,689,468	-7.9%	$ (145,380)	$ 1,744,147	3.2%	$ 54,679	
Water/Sewer Bond Reserve Fund										
Miscellaneous Revenue	$ 4,050	$ 17,626	335.2%	$ 17,979	2.0%	$ 353	$ 18,339	2.0%	$ 360	
Non-Revenues	$ 656,895	$ -	-100.0%	$ -						Increase for Revenue Bond Issue
Transfers from Other Funds	$ 7,815	$ -	-100.0%	$ -						Increase for Revenue Bond Issue
Total Water/Sewer Bond Res. Fund	$ 668,760	$ 17,626	-97.4%	$ 17,979	2.0%	$ 353	$ 18,339	2.0%	$ 360	
Internal Support Funds										
Equipment Rental Fund										
Charges for Services	$ 1,825,094	$ 1,932,181	5.9%	$ 1,855,616	-4.0%	$ (76,565)	$ 1,692,778	-8.8%	$ (162,838)	ERR Model - costs reducing with newer fleet
Miscellaneous Revenue	$ 13,655	$ 15,438	13.1%	$ 15,747	2.0%	$ 309	$ 16,062	2.0%	$ 315	
Non-Revenues	$ (49,135)	$ (654)	-98.7%							
Total Equipment Rental Fund	$ 1,789,614	$ 1,946,965	8.8%	$ 1,871,363	-3.9%	$ (76,256)	$ 1,708,840	-8.7%	$ (162,523)	
Reserve Funds										
Firefigher's Pension Fund										
Miscellaneous Revenue	$ 31,764	$ 31,724	-0.1%	$ 32,358	2.0%	$ 634	$ 33,005	2.0%	$ 647	
Total Firemen's Pension Fund	$ 31,764	$ 31,724	-0.1%	$ 32,358	2.0%	$ 634	$ 33,005	2.0%	$ 647	

City of Camas
Recommended Budget Appropriation Summary for 2017-2018

	2015 Actual	2016 Projected	Annual % Change	2017 Rec. Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
General Fund										
Salaries and Benefits	$ 10,319,352	$ 10,551,175	2.2%	$ 11,290,980	7.0%	$ 739,805	$ 11,603,116	2.8%	$ 312,136	
Supplies and Services	$ 2,553,863	$ 2,587,896	1.3%	$ 3,122,175	20.6%	$ 534,279	$ 2,853,668	-8.6%	$ (268,507)	
Intergovernmental	$ 817,511	$ 889,613	8.8%	$ 843,269	-5.2%	$ (46,344)	$ 877,363	4.0%	$ 34,094	
Capital	$ 255,974	$ 135,000	-47.3%	$ 142,263	5.4%	$ 7,263	$ 203,213	42.8%	$ 60,950	
Transfers to other funds	$ 4,795,181	$ 5,059,958	5.5%	$ 5,606,523	10.8%	$ 546,565	$ 5,740,454	2.4%	$ 133,931	
Total General Fund	$ 18,741,881	$ 19,223,642	2.6%	$ 21,005,210	9.3%	$ 1,781,568	$ 21,277,814	1.3%	$ 272,604	
Special Revenue Funds										
Street Fund										
Salaries and Benefits	$ 547,481	$ 541,215	-1.1%	$ 567,454	4.8%	$ 26,239	$ 584,789	3.1%	$ 17,335	Personnel Cost Changes
Supplies and Services	$ 1,111,964	$ 954,438	-14.2%	$ 1,248,509	30.8%	$ 294,071	$ 1,246,566	-0.2%	$ (1,943)	Tree Lighting & Hazard Tree Mitig & Median Maint.
Intergovernmental	$ 17,499	$ 15,000	-14.3%	$ 35,000	133.3%	$ 188,250	$ 35,714	2.0%	$ 714	Striping Program
Capital	$ 599,237	$ 545,012	-9.0%	$ 737,024	35.2%	$ 192,012	$ 774,990	5.2%	$ 37,966	Preservation Allocation to projects in 2016
Transfers to other funds	$ 19,785	$ 332,869	1582.4%	$ 172,869	-48.1%	$ (160,000)	$ 172,839	0.0%	$ (30)	
Total Street Fund	$ 2,295,966	$ 2,388,534	4.0%	$ 2,760,856	15.6%	$ 372,322	$ 2,814,898	2.0%	$ 54,042	
C/W Fire and EMS Fund										
Salaries and Benefits	$ 7,144,722	$ 7,523,999	5.3%	$ 7,677,522	2.0%	$ 153,523	$ 7,906,785	3.0%	$ 229,263	OT in 2016 increased, 2017 & 2018 at 2015 levels
Supplies and Services	$ 857,616	$ 1,045,883	22.0%	$ 1,244,420	19.0%	$ 198,537	$ 1,227,233	-1.4%	$ (17,187)	Ambulance supplies increase and station repairs
Intergovernmental	$ 271,065	$ 274,583	1.3%	$ 184,494	-32.8%	$ 188,250	$ 188,250	2.0%	$ 3,756	CRESA rate reduction
Capital	$ 283,431	$ 250,000	-11.8%	$ 52,000	-79.2%	$ (198,000)	$ -	-100.0%	$ (52,000)	Equipment for new engine & new rescue tool
Debt Payments	$ 38,731	$ 32,924	-15.0%		-100.0%	$ (32,924)			$ -	
Transfer to other funds				$ 64,824	100.0%	$ 64,824	$ 64,816	0.0%	$ (8)	New fire engine debt service
Total C/W Fire and EMS Fund	$ 8,595,565	$ 9,127,389	6.2%	$ 9,223,260	1.1%	$ 95,871	$ 9,387,084	1.8%	$ 163,824	
Lodging Tax Fund										
Supplies and Services	$ 14,196	$ 14,000	-1.4%	$ 10,000	-28.6%	$ (4,000)	$ 10,000	0.0%	$ -	Match expenditures to revenues
Total Lodging Tax Fund	$ 14,196	$ 14,000	-1.4%	$ 10,000	-28.6%	$ (4,000)	$ 10,000	0.0%	$ -	
Cemetery Fund										
Salaries and Benefits	$ 107,635	$ 116,065	7.8%	$ 119,872	3.3%	$ 3,807	$ 123,874	3.3%	$ 4,002	COLA and benefit expenses
Supplies and Services	$ 77,665	$ 64,764	-16.6%	$ 117,613	81.6%	$ 52,849	$ 104,109	-11.5%	$ (13,504)	Cemtery Software & restore summer irrigation & help
Total Cemetery Fund	$ 185,300	$ 180,829	-2.4%	$ 237,485	31.3%	$ 56,656	$ 227,983	-4.0%	$ (9,502)	
Debt Fund										
Unlimited GO Debt Service Fund										
Principal	$ 500,000	$ 519,000	3.8%	$ 542,000	4.4%	$ 23,000	$ 558,000	3.0%	$ 16,000	Debt Service
Interest	$ 122,137	$ 103,637	-15.1%	$ 84,434	-18.5%	$ (19,203)	$ 64,380	-23.8%	$ (20,054)	Debt Service
Total Unlimited GO Debt Srv Fund	$ 622,137	$ 622,637	0.1%	$ 626,434	0.6%	$ 3,797	$ 622,380	-0.6%	$ (4,054)	
Limited GO Debt Service Fund										
Principal	$ 722,761	$ 932,362	29.0%	$ 854,168	-8.4%	$ (78,194)	$ 808,976	-5.3%	$ (45,192)	2 maturities in 2016 & shift of Storm projects to Storm Water
Interest	$ 340,936	$ 411,413	20.7%	$ 421,475	2.4%	$ 10,062	$ 405,466	-3.8%	$ (16,009)	
Total Unlimited GO Debt Srv Fund	$ 1,063,697	$ 1,343,775	26.3%	$ 1,275,643	-5.1%	$ (68,132)	$ 1,214,442	-4.8%	$ (61,201)	
Capital Fund										
Growth Management Capital Projects Fund										
Supplies and Services	$ 83,943	$ 222,395	164.9%	$ 31,702	-85.7%	$ (190,693)	$ 31,886	0.6%	$ 184	
Capital	$ 289,386	$ 2,540,000	777.7%	$ 2,540,000	0.0%	$ -	$ 1,950,000	-23.2%	$ (590,000)	Shift from Transportation to Parks and Facilities
Transfers to other funds	$ 1,040,163	$ 1,598,896	53.7%	$ 969,227	-39.4%	$ (629,669)	$ 908,225	-6.3%	$ (61,002)	Debt Service only in 2017 & 2018
Total GMA Capital Projects Fund	$ 1,413,492	$ 4,361,291	208.5%	$ 3,540,929	-18.8%	$ (820,362)	$ 2,890,111	-18.4%	$ (650,818)	
Brady Road Construction Fund										
Capital	$ 201,090	$ 269,725	34.1%	$ 1,575,000	483.9%	$ 1,305,275		-100.0%	$ (1,575,000)	State Funding will determine when project will be complete
Total Brady Road Construction Fund	$ 201,090	$ 269,725	34.1%	$ 1,575,000	483.9%	$ 1,305,275	$ -	-100.0%	$ (1,575,000)	

	2015 Actual	2016 Projected	Annual % Change	2017 Rec. Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
2015 Bond Projects Fund										
Capital	$ 1,520,130	$ 506,601	-66.7%	$ 304,112	-40.0%	$ (202,489)	$ -	-100.0%	$ (304,112)	Bond Proceeds to be spent in 2017
Total 2015 Bond Projects Fund	$ 1,520,130	$ 506,601	-66.7%	$ 304,112	-40.0%	$ (202,489)	$ -	-100.0%	$ (304,112)	
Enterprise Funds										
Storm Water Fund										
Salaries and Benefits	$ 370,009	$ 331,039	-10.5%	$ 376,942	13.9%	$ 45,903	$ 389,375	3.3%	$ 12,433	Staff Reallocation
Supplies and Services	$ 454,380	$ 352,340	-22.5%	$ 459,065	30.3%	$ 106,725	$ 454,431	-1.0%	$ (4,634)	ERR rates
Intergovernmental	$ 30,923	$ 61,764	99.7%	$ 60,274	-2.4%	$ (1,490)	$ 61,504	2.0%	$ 1,230	
Capital	$ 6,407	$ 618,149	9548.0%	$ 1,576,000	155.0%	$ 957,851	$ 362,000	-77.0%	$ (1,214,000)	Wetland Mitigation & FEMA Projects
Transfers to other funds		$ 16,861	-100.0%	$ 87,120	416.7%	$ 70,259	$ 86,873	-0.3%	-247	Debt Service
Total Storm Drainage Fund	$ 861,719	$ 1,380,153	60.2%	$ 2,559,401	85.4%	$ 1,179,248	$ 1,354,183	-47.1%	$ (1,205,218)	
Solid Waste Fund										
Salaries and Benefits	$ 402,544	$ 449,599	11.7%	$ 470,040	4.5%	$ 20,441	$ 485,324	3.3%	$ 15,284	Staff reallocation
Supplies and Services	$ 1,603,046	$ 1,791,489	11.8%	$ 1,809,100	1.0%	$ 17,611	$ 1,829,762	1.1%	$ 20,662	ERR rate model
Intergovernmental	$ 105,655	$ 110,064	4.2%	$ 117,768	7.0%	$ 7,704	$ 122,526	4.0%	$ 4,758	Population and CPI
Total Sanitary Fund	$ 2,111,245	$ 2,351,152	11.4%	$ 2,396,908	1.9%	$ 45,756	$ 2,437,612	1.7%	$ 40,704	
Water/Sewer Fund										
Salaries and Benefits	$ 2,026,887	$ 2,211,236	9.1%	$ 2,370,150	7.2%	$ 158,914	$ 2,445,648	3.2%	$ 75,498	Maintenance Worker in 2017
Supplies and Services	$ 3,464,994	$ 3,684,819	6.3%	$ 4,755,499	29.1%	$ 1,070,680	$ 4,817,368	1.3%	$ 61,869	R&R Programs
Intergovernmental	$ 392,123	$ 407,128	3.8%	$ 445,997	9.5%	$ 38,869	$ 463,360	3.9%	$ 17,363	Population - Excise Tax
Capital	$ 5,650,858		-100.0%						$ -	
Debt Service Payments	$ 2,942,419	$ 4,540,817	54.3%	$ 4,185,715	-7.8%	$ (355,102)	$ 4,007,272	-4.3%	$ (178,443)	Debt Service Schedules
Transfers to other funds	$ 7,815	$ 610,000	7705.5%	$ 2,365,000	287.7%	$ 1,755,000	$ 55,000		$ (2,310,000)	Rate funded Capital Projects
Total Water/Sewer Fund	$ 14,485,096	$ 11,454,000	-20.9%	$ 14,122,361	23.3%	$ 2,668,361	$ 11,788,648	-16.5%	$ (2,333,713)	
W/S Capital Projects Fund										
Capital		$ 7,581,554	100.0%	$ 4,510,000	-40.5%	$ (3,071,554)	$ 11,885,000	163.5%	$ 7,375,000	Capital Projects Plan
Total W/S Capital Projects	$ -	$ 7,581,554	100.0%	$ 4,510,000	-40.5%	$ (3,071,554)	$ 11,885,000	163.5%	$ 7,375,000	
North Shore Sewer Construction Project										
Capital	$ 338,308	$ 1,133,723	235.1%	$ 13,000,000	1046.7%	$ 11,866,277	$ 2,000,000	-84.6%	$ (11,000,000)	Project is scheduled to be complete 2018-2019
Total North Shore Construction	$ 338,308	$ 1,133,723	235.1%	$ 13,000,000	1046.7%	$ 11,866,277	$ 2,000,000	-84.6%	$ (11,000,000)	
Water/Sewer Capital Reserve Fund										
Transfers to other funds	$ 291,159	$ -	-100.0%	$ 705,000	100.0%	$ 705,000	$ 200,000	-71.6%	$ (505,000)	North Shore Water, Reservoir Design, Well 17
Total Water/Sewer Cap. Fund	$ 291,159	$ -	-100.0%	$ 705,000	100.0%	$ 705,000	$ 200,000	-71.6%	$ (505,000)	
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	$ 446,838	$ 382,558	-14.4%	$ 431,750	12.9%	$ 49,192	$ 445,627	3.2%	$ 13,877	Staffing Retirement and New Hires
Supplies and Services	$ 490,078	$ 409,571	-16.4%	$ 548,380	33.9%	$ 138,809	$ 562,845	2.6%	$ 14,465	Repairs
Debt	$ -	$ 2,278	100.0%	$ 2,500	9.7%	$ 222	$ -	-100.0%	$ (2,500)	
Capital	$ 1,899,602	$ 816,044	-57.0%	$ 804,319	-1.4%	$ (11,725)	$ 518,879	-35.5%	$ (285,440)	Replacement Schedule
Total Equipment Rental Fund	$ 2,836,518	$ 1,610,451	-43.2%	$ 1,786,949	11.0%	$ 176,498	$ 1,527,351	-14.5%	$ (259,598)	
Reserve Funds										
Firefighter's Pension Fund										
Salary and Benefits	$ 17,613	$ 22,933	30.2%	$ 24,309	6.0%	$ 1,376	$ 25,768	6.0%	$ 1,459	Long term care for a participant
Transfers to other funds				$ 129,000	100.0%	$ 129,000	$ 136,740	6.0%	$ 7,740	LEOFF costs
Total Firemen's Pension Fund	$ 17,613	$ 22,933	30.2%	$ 153,309	568.5%	$ 130,376	$ 162,508	6.0%	$ 9,199	

City of Camas

Recommended General Fund Expenditure Budget Summary for 2017-2018

	2015 Actual	2016 Estimate	Annual % Change	2017 Rec. Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
Legislative										
Salaries and Benefits	$ 126,151	$ 120,065	-4.8%	$ 141,500	17.9%	$ 21,435	$ 145,644	2.9%	$ 4,144	Reallocated Staff
Supplies and Services	$ 9,720	$ 10,944	12.6%	$ 12,160	11.1%	$ 1,216	$ 12,408	2.0%	$ 248	Realloc. WCIA ins. & CPI
Total Legislative	$ 135,871	$ 131,009	-3.6%	$ 153,660	17.3%	$ 22,651	$ 158,052	2.9%	$ 4,392	
Judicial										
Salaries and Benefits	$ 70,065	$ 74,334	6.1%	$ 133,800	80.0%	$ 59,466	$ 138,234	3.3%	$ 4,434	Reallocated Bailiff
Supplies and Services	$ 130,730	$ 130,245	-0.4%	$ 142,952	9.8%	$ 12,707	$ 145,868	2.0%	$ 2,916	Adj Baseline for repairs
Intergovernmental	$ 94,285	$ 93,548	-0.8%	$ 95,597	2.2%	$ 2,049	$ 97,547	2.0%	$ 1,950	
Total Judicial	$ 295,080	$ 298,127	1.0%	$ 372,349	24.9%	$ 74,222	$ 381,649	2.5%	$ 9,300	
Executive										
Salaries and Benefits	$ 269,900	$ 274,031	1.5%	$ 285,000	4.0%	$ 10,969	$ 293,398	2.9%	$ 8,398	
Supplies and Services	$ 35,953	$ 36,526	1.6%	$ 89,577	145.2%	$ 53,051	$ 41,405	-53.8%	$ (48,172)	Strategic Plan in 2017
Intergovernmental	$ 3,000	$ 3,000	0.0%	$ 3,000	0.0%	$ -	$ 3,000	0.0%	$ -	
Total Executive	$ 308,853	$ 313,557	1.5%	$ 377,577	20.4%	$ 64,020	$ 337,803	-10.5%	$ (39,774)	
Finance										
Salaries and Benefits	$ 860,134	$ 887,847	3.2%	$ 926,150	4.3%	$ 38,303	$ 954,849	3.1%	$ 28,699	
Supplies and Services	$ 90,388	$ 93,929	3.9%	$ 97,160	3.4%	$ 3,231	$ 99,141	2.0%	$ 1,981	WCIA Ins Reallocation
Intergovernmental	$ 36,841	$ 35,629	-3.3%	$ 40,000	12.3%	$ 4,371	$ 40,816	2.0%	$ 816	Single Audit Requirement
Total Finance	$ 987,363	$ 1,017,405	3.0%	$ 1,063,310	4.5%	$ 45,905	$ 1,094,806	3.0%	$ 31,496	
Legal										
Supplies and Services	$ 115,006	$ 109,850	-4.5%	$ 116,665	6.2%	$ 6,815	$ 119,045	2.0%	$ 2,380	Contract Scale
Total Legal	$ 115,006	$ 109,850	-4.5%	$ 116,665	6.2%	$ 6,815	$ 119,045	2.0%	$ 2,380	
Human Resources										
Salaries and Benefits	$ 130,006	$ 132,484	1.9%	$ 181,050	36.7%	$ 48,566	$ 187,220	3.4%	$ 6,170	Reallocated Staff
Supplies and Services	$ 17,488	$ 27,748	58.7%	$ 100,682	262.8%	$ 72,934	$ 37,655	-62.6%	$ (63,027)	Carry forward study & attys
Total Human Resources	$ 147,494	$ 160,232	8.6%	$ 281,732	75.8%	$ 121,500	$ 224,875	-20.2%	$ (56,857)	
Administrative Services										
Salaries and Benefits	$ 175,125	$ 172,814	-1.3%	$ 167,000	-3.4%	$ (5,814)	$ 171,723	2.8%	$ 4,723	Reallocated Staff
Supplies and Services	$ 119,183	$ 122,413	2.7%	$ 128,290	4.8%	$ 5,877	$ 129,258	0.8%	$ 968	WCIA Ins reallocation
Intergovernmental	$ 42,728	$ 37,108	-13.2%	$ 37,921	2.2%	$ 813	$ 38,695	2.0%	$ 774	
Total Administrative Services	$ 337,036	$ 332,335	-1.4%	$ 333,211	0.3%	$ 876	$ 339,676	1.9%	$ 6,465	
Law Enforcement										
Salaries and Benefits	$ 3,790,482	$ 3,878,180	2.3%	$ 4,171,000	7.6%	$ 292,820	$ 4,260,137	2.1%	$ 89,137	Retirement Cashout
Supplies and Services	$ 548,992	$ 581,936	6.0%	$ 637,506	9.5%	$ 55,570	$ 620,556	-2.7%	$ (16,950)	ERR Rates, WCIA Ins realloc
Intergovernmental	$ 263,750	$ 285,129	8.1%	$ 219,445	-23.0%	$ (65,684)	$ 223,922	2.0%	$ 4,477	CRESA rate reduction
Capital	$ 152,578	$ 23,000	-84.9%	$ -	-100.0%	$ (23,000)	$ -		$ -	
Total Law Enforcement	$ 4,755,802	$ 4,768,245	0.3%	$ 5,027,951	5.4%	$ 259,706	$ 5,104,615	1.5%	$ 76,664	
Detention and Correction										
Salaries and Benefits	$ 127,516	$ 134,206	5.2%	$ 86,800	-35.3%	$ (47,406)	$ 89,258	2.8%	$ 2,458	Reallocated Bailiff to Judicial
Supplies and Services	$ 15,092	$ 17,081	13.2%	$ 24,316	42.4%	$ 7,235	$ 24,307	0.0%	$ (9)	ERR Rates
Intergovernmental	$ 184,467	$ 227,835	23.5%	$ 232,521	2.1%	$ 4,686	$ 237,265	2.0%	$ 4,744	Jail Costs

	2015 Actual	2016 Estimate	Annual % Change	2017 Rec. Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
Total Detention and Correction	$ 327,075	$ 379,122	15.9%	$ 343,637	-9.4%	$ (35,485)	$ 350,830	2.1%	$ 7,193	
Information Services										
Salaries and Benefits	$ 336,856	$ 421,741	25.2%	$ 498,026	18.1%	$ 76,285	$ 513,411	3.1%	$ 15,385	Additional staff in 2016
Supplies and Services	$ 232,917	$ 254,170	9.1%	$ 261,290	2.8%	$ 7,120	$ 256,314	-1.9%	$ (4,976)	Security System & Multi-Media
Capital	$ 15,851	$ 12,000	-24.3%	$ 12,263	2.2%	$ 263	$ 73,213	497.0%	$ 60,950	Document & Records System
Total Information Services	$ 585,624	$ 687,911	17.5%	$ 771,579	12.2%	$ 83,668	$ 842,938	9.2%	$ 71,359	
Engineering										
Salaries and Benefits	$ 1,067,550	$ 1,069,801	0.2%	$ 1,118,788	4.6%	$ 48,987	$ 1,154,351	3.2%	$ 35,563	Increased OT & Temp Staffing
Supplies and Services	$ 93,152	$ 119,342	28.1%	$ 105,113	-11.9%	$ (14,229)	$ 99,940	-4.9%	$ (5,173)	Engineering Support & ERR rates
Intergovernmental	$ 150	$ -	-100.0%	$ -		$ -			$ -	
Total Engineering	$ 1,160,852	$ 1,189,143	2.4%	$ 1,223,901	2.9%	$ 34,758	$ 1,254,291	2.5%	$ 30,390	
Community Development										
Salaries and Benefits	$ 225,354	$ 232,766	3.3%	$ 239,000	2.7%	$ 6,234	$ 246,489	3.1%	$ 7,489	Reclass
Supplies and Services	$ 4,255	$ 8,110	90.6%	$ 20,026	146.9%	$ 11,916	$ 18,435	-7.9%	$ (1,591)	Replacement Furniture 2017
Total Community Development	$ 229,609	$ 240,876	4.9%	$ 259,026	7.5%	$ 18,150	$ 264,924	2.3%	$ 5,898	
Planning										
Salaries and Benefits	$ 420,000	$ 436,274	3.9%	$ 460,250	5.5%	$ 23,976	$ 474,940	3.2%	$ 14,690	Reclass and Steps
Supplies and Services	$ 129,653	$ 110,781	-14.6%	$ 130,950	18.2%	$ 20,169	$ 138,600	5.8%	$ 7,650	Grass Valley & Telecom
Intergovernmental	$ 90,150	$ 91,725	1.7%	$ 95,925	4.6%	$ 4,200	$ 97,882	2.0%	$ 1,957	
Total Planning	$ 639,803	$ 638,780	-0.2%	$ 687,125	7.6%	$ 48,345	$ 711,422	3.5%	$ 24,297	
Animal Control										
Supplies and Services	$ 388	$ 500	28.9%	$ 500	0.0%	$ -	$ 500	0.0%	$ -	
Intergovernmental	$ 99,123	$ 112,000	13.0%	$ 114,500	2.2%	$ 2,500	$ 133,788	16.8%	$ 19,288	Replace Vehicle in 2018
Total Animal Control	$ 99,511	$ 112,500	13.1%	$ 115,000	2.2%	$ 2,500	$ 134,288	16.8%	$ 19,288	
Parks and Recreation										
Salaries and Benefits	$ 1,065,246	$ 1,088,525	2.2%	$ 1,103,266	1.4%	$ 14,741	$ 1,137,045	3.1%	$ 33,779	Reallocation of staff
Supplies and Services	$ 661,295	$ 660,215	-0.2%	$ 919,370	39.3%	$ 259,155	$ 790,519	-14.0%	$ (128,851)	capital options, weed control, & park rehab
Intergovernmental	$ 2,100	$ 2,015	-4.0%	$ 2,700	34.0%	$ 685	$ 2,755	2.0%	$ 55	
Total Parks and Recreation	$ 1,728,641	$ 1,750,755	1.3%	$ 2,025,336	15.7%	$ 274,581	$ 1,930,319	-4.7%	$ (95,017)	
Building										
Salaries and Benefits	$ 445,105	$ 521,903	17.3%	$ 538,000	3.1%	$ 16,097	$ 555,904	3.3%	$ 17,904	Step Increases
Supplies and Services	$ 26,521	$ 20,789	-21.6%	$ 31,633	52.2%	$ 10,844	$ 29,707	-6.1%	$ (1,926)	ERR rates
Total Building	$ 471,626	$ 542,692	15.1%	$ 569,633	5.0%	$ 26,941	$ 585,611	2.8%	$ 15,978	
Central Services										
Salaries and Benefits	$ 104,214	$ 105,395	1.1%	$ 110,000	4.4%	$ 4,605	$ 113,551	3.2%	$ 3,551	End of year payouts
Supplies and Services	$ 134,480	$ 91,104	-32.3%	$ 112,866	23.9%	$ 21,762	$ 114,985	1.9%	$ 2,119	Seasonal Help & Equipment
Total Central Services	$ 238,694	$ 196,499	-17.7%	$ 222,866	13.4%	$ 26,367	$ 228,536	2.5%	$ 5,670	
Library										
Salaries and Benefits	$ 1,105,646	$ 1,000,810	-9.5%	$ 1,131,100	13.0%	$ 130,290	$ 1,166,712	3.1%	$ 35,612	Staffing Changes
Supplies and Services	$ 188,652	$ 192,213	1.9%	$ 191,371	-0.4%	$ (842)	$ 175,273	-8.4%	$ (16,098)	HVAC Repairs
Intergovernmental	$ 918	$ 1,624	76.9%	$ 1,660	2.2%	$ 36	$ 1,694	2.0%	$ 34	
Capital	$ 87,545	$ 100,000	0.0%	$ 130,000	30.0%	$ 30,000	$ 130,000	0.0%	$ -	Enhanced Library Collection Budget
Total Library	$ 1,382,761	$ 1,294,647	-6.4%	$ 1,454,131	12.3%	$ 159,484	$ 1,473,679	1.3%	$ 19,548	

	2015 Actual	2016 Estimate	Annual % Change	2017 Rec. Budget	Annual % Change	2017 Change	2018 Rec. Budget	Annual % Change	2018 Change	Notes
Support to Other Funds										
Transfers to Other Funds	$ 4,795,181	$ 5,059,958	5.5%	$ 5,606,523	10.8%	$ 546,565	$ 5,740,454	2.4%	$ 133,931	
Total Support to Other Funds	$ 4,795,181	$ 5,059,958	5.5%	$ 5,606,523	10.8%	$ 546,565	$ 5,740,454	2.4%	$ 133,931	
TOTAL GENERAL FUND	**$ 18,741,882**	**$ 19,223,643**	**2.6%**	**$ 21,005,212**	**9.3%**	**$ 1,781,569**	**$ 21,277,813**	**1.3%**	**$ 272,601**	