ORDINANCE NO. 16-023

AN ORDINANCE adopting the biennial budget for the City of Camas, Washington, for the fiscal year beginning January 1, 2017.

WHEREAS, the Mayor of the City of Camas, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said City for the biennium beginning January 1, 2017, and a notice was published that the Council of said City would meet on the 21st day of November, 2016 at the hour of 7:00pm, in the Council Chambers in the City Hall of said City for the purposes of considering the budget for the biennium 2017-2018 and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and,

WHEREAS, the said City Council has met and considered the matter of the budget for the biennium 2017-2018; and,

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Camas for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the said City for said years and being sufficient to meet the various needs of said city during said period; and,

NOW THEREFORE, THE CITY COUNCIL OF THE CITY CAMAS DO ORDAIN AS FOLLOWS:

SECTION I

The 2017-2018 budget of the City of Camas, Washington for the biennium beginning January 1, 2017 is adopted at the fund level in its final form and content as set forth in the document dated November 21, 2016 entitled City of Camas 2017-2018 Budget, three copies of which are on file in the Office of the Clerk. (Exhibit A)

SECTION II

The total estimated revenues and appropriations for each fund for the City of Camas and the aggregated total for all funds are as follows:

SUMMARY OF ESTIMATED REVENUES, APPROPRIATIONS (AND USE OF FUND BALANCE)

Fund	2017-2018 Revenues	2017-2018 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	$ 43,116,716	$ 42,306,038	$ 3,954,669	$ 810,678
City Street	$ 5,498,685	$ 5,570,675	$ 30,659	$ (71,990)
C/W Fire and EMS	$ 19,303,029	$ 18,342,988	$ 1,054,138	$ 960,041
Lodging Tax	$ 18,829	$ 20,000	$ 6,891	$ (1,171)
Cemetery	$ 469,837	$ 468,975	$ 4,066	$ 862
Unlimited G.O. Bond Debt Service	$ 1,246,000	$ 1,248,814	$ 36,605	$ (2,814)
Limited G.O. Bond Debt Service	$ 2,316,092	$ 2,316,092	$ -	$ -
Real Estate Excise Tax Capital Fund	$ 3,900,066	$ 3,802,846	$ 1,909,094	$ 97,220
Park Impact Fee Capital Fund	$ 1,225,103	$ 1,391,896	$ 554,396	$ (166,793)
Transportation Impact Fee Capital Fund	$ 1,473,737	$ 1,399,592	$ 243,189	$ 74,145
Fire Impact Fee	$ 208,871	$ 42,038	$ 234,712	$ 166,833
Brady Road Construction	$ 1,465,020	$ 1,575,000	$ 458,148	$ (109,980)
2015 Capital Projects	$ 951	$ 304,112	$ -	$ (303,161)
Storm Water Utility	$ 4,098,426	$ 3,925,434	$ 2,025,966	$ 172,992
City Solid Waste	$ 5,272,804	$ 4,834,520	$ 1,847,991	$ 438,284
Water-Sewer	$ 25,312,132	$ 25,908,407	$ 6,086,881	$ (596,275)
Water-Sewer Capital Projects	$ 16,395,000	$ 16,395,000	$ -	$ -
North Shore Sewer Construction Project	$ 70,000	$ 15,000,000	$ 899,026	$ (14,930,000)
Water-Sewer Capital Reserve	$ 3,974,609	$ 905,000	$ 8,315,928	$ 3,069,609
Water-Sewer Bond Reserve	$ 36,318	$ -	$ 1,618,865	$ 36,318
Equipment Rental	$ 3,580,202	$ 3,315,330	$ 1,605,470	$ 264,872
Firefighter's Pension	$ 65,363	$ 231,905	$ 2,394,543	$ (166,542)
Retiree Medical	$ 171,070	$ 171,070	$ -	
LEOFF 1 Disablity Board	$ 386,614	$ 386,614	$ -	
Total City Recommended Budget 2017-2018	**$ 139,605,474**	**$ 149,862,345**	**$ 33,281,237**	**$ (10,256,872)**

SECTION III

The Finance Director is directed to transmit a copy of this budget to the Office of the Auditor of the State of Washington, Municipal Research and Service Center, and to the Association of Washington Cities.

SECTION IV

This 2017-2018 City of Camas Budget for the biennium beginning January 1, 2017 is hereby adopted as the budget for the City of Camas.

SECTION V

This ordinance shall be in force and take effect five (5) days after its publication according to law.

PASSED by the Council and APPROVED by the Mayor this 21st day of November 2016.

SIGNED: Scott Higgins

ATTEST: Bernie Bacon

Approved as to form:

Shel Moore

City Attorney

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	$ 3,143,991	$ 43,116,716	$ 42,306,038	$ 3,954,669	$ 810,678
City Street	$ 102,649	$ 5,498,685	$ 5,570,675	$ 30,659	$ (71,990)
C/W Fire and EMS	$ 94,097	$ 19,303,029	$ 18,342,988	$ 1,054,138	$ 960,041
Lodging Tax	$ 8,062	$ 18,829	$ 20,000	$ 6,891	$ (1,171)
Cemetery	$ 3,204	$ 469,837	$ 468,975	$ 4,066	$ 862
Unlimited G.O. Bond Debt Service	$ 39,419	$ 1,246,000	$ 1,248,814	$ 36,605	$ (2,814)
Limited G.O. Bond Debt Service	$ -	$ 2,316,092	$ 2,316,092	$ -	$ -
Real Estate Excise Tax Capital Fund	$ 1,811,874	$ 3,900,066	$ 3,802,846	$ 1,909,094	$ 97,220
Park Impact Fee Capital Fund	$ 721,189	$ 1,225,103	$ 1,391,896	$ 554,396	$ (166,793)
Transportation Impact Fee Capital Fund	$ 169,044	$ 1,473,737	$ 1,399,592	$ 243,189	$ 74,145
Fire Impact Fee	$ 67,879	$ 208,871	$ 42,038	$ 234,712	$ 166,833
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	$ 4,098,426	$ 3,925,434	$ 2,025,966	$ 172,992
City Solid Waste	$ 1,409,707	$ 5,272,804	$ 4,834,520	$ 1,847,991	$ 438,284
Water-Sewer	$ 6,683,156	$ 25,312,132	$ 25,908,407	$ 6,086,881	$ (596,275)
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	$ 3,974,609	$ 905,000	$ 8,315,928	$ 3,069,609
Water-Sewer Bond Reserve	$ 1,582,547	$ 36,318	$ -	$ 1,618,865	$ 36,318
Equipment Rental	$ 1,340,598	$ 3,580,202	$ 3,315,330	$ 1,605,470	$ 264,872
Firefighter's Pension	$ 2,561,085	$ 65,363	$ 231,905	$ 2,394,543	$ (166,542)
Retiree Medical	$ -	$ 171,070	$ 171,070	$ -	
LEOFF 1 Disablity Board	$ -	$ 386,614	$ 386,614	$ -	
Total City Recommended Budget 2017-2018	**$ 43,538,109**	**$ 139,605,474**	**$ 149,862,345**	**$ 33,281,237**	**$ (10,256,872)**

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	$ 3,143,991	$ 208,012	$ 39,419	$ 3,641,275	$ 32,603,729	$ 1,340,598	$ 2,561,085	$ 43,538,109
Revenues								
Taxes	$ 31,061,907	$ 2,859,240	$ 1,246,000	$ 3,846,350				$ 39,013,497
Licenses and Permits	$ 1,889,842	$ 76,287						$ 1,966,129
Intergovernmental	$ 1,172,933	$ 1,166,970		$ 1,460,000	$ 1,050,000			$ 4,849,903
Charges for Services	$ 8,074,417	$ 9,715,623		$ 2,675,594	$ 36,934,744	$ 3,548,394		$ 60,948,772
Fines and Forfeitures	$ 383,749	$ 31,959						$ 415,708
Miscellaneous Revenue	$ 533,868	$ 66,060		$ 91,804	$ 2,899,545	$ 31,808	$ 65,363	$ 3,688,448
Non-Revenues	$ -				$ 10,950,000			$ 10,950,000
Transfers	$ -	$ 11,374,241	$ 2,316,092	$ 200,000	$ 3,325,000		$ 557,684	$ 17,773,017
Total Revenue	$ 43,116,716	$ 25,290,380	$ 3,562,092	$ 8,273,748	$ 55,159,289	$ 3,580,202	$ 623,047	$ 139,605,474
Total Available Resources	$ 46,260,707	$ 25,498,392	$ 3,601,511	$ 11,915,023	$ 87,763,018	$ 4,920,800	$ 3,184,132	$ 183,143,583
Expenditures								
Salaries and Benefits	$ 22,566,764	$ 16,674,822			$ 6,529,962	$ 878,407	$ 557,684	$ 47,207,639
Supplies and Services	$ 6,065,499	$ 5,211,958		$ 63,588	$ 14,125,223	$ 1,111,225		$ 26,577,493
Intergovernmental	$ 1,720,632	$ 443,458			$ 1,271,429			$ 3,435,519
Capital	$ 345,476	$ 1,564,015		$ 6,369,112	$ 33,333,000	$ 1,323,198		$ 42,934,801
Debt Service		$ -	$ 3,564,906		$ 8,366,470	$ 2,500		$ 11,933,876
Transfers	$ 11,607,667	$ 508,385		$ 2,082,784	$ 3,342,276		$ 231,905	$ 17,773,017
Total Expenditures	$ 42,306,038	$ 24,402,638	$ 3,564,906	$ 8,515,484	$ 66,968,360	$ 3,315,330	$ 789,589	$ 149,862,345
Estimated Ending Fund Balance	$ 3,954,669	$ 1,095,754	$ 36,605	$ 3,399,539	$ 20,794,658	$ 1,605,470	$ 2,394,543	$ 33,281,237
Total Expenditures and Reserve Balance	$ 46,260,707	$ 25,498,392	$ 3,601,511	$ 11,915,023	$ 87,763,018	$ 4,920,800	$ 3,184,132	$ 183,143,583

City of Camas
Revenue Budget Summary for 2017-2018

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
General Fund									
Taxes	$ 13,643,095	$ 14,354,971	5.2%	$ 15,180,303	5.7%	$ 825,332	$ 15,881,604	4.6%	$ 701,301
Licenses and Permits	$ 728,823	$ 899,383	23.4%	$ 917,761	2.0%	$ 18,378	$ 972,081	5.9%	$ 54,320
Intergovernmental	$ 521,959	$ 561,884	7.6%	$ 580,827	3.4%	$ 18,943	$ 592,106	1.9%	$ 11,279
Charges for Services	$ 2,757,077	$ 3,053,171	10.7%	$ 3,947,417	29.3%	$ 894,246	$ 4,127,000	4.5%	$ 179,583
Fines and Forfeitures	$ 197,248	$ 181,794	-7.8%	$ 189,975	4.5%	$ 8,181	$ 193,774	2.0%	$ 3,799
Miscellaneous Revenue	$ 308,035	$ 323,744	5.1%	$ 264,804	-18.2%	$ (58,940)	$ 269,064	1.6%	$ 4,260
Total General Fund	$ 18,156,237	$ 19,374,947	6.7%	$ 21,081,087	8.8%	$ 1,706,140	$ 22,035,629	4.5%	$ 954,542
Special Revenue Funds									
Street Fund									
Taxes	$ -	$ 159,632	100.0%	$ -	-100.0%	$ (159,632)	$ -		$ -
Intergovernmental	$ 439,983	$ 518,780	17.9%	$ 677,421	30.6%	$ 158,641	$ 486,969	-28.1%	$ (190,452)
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
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%	$ 1,382,864	-2.0%	$ (28,339)	$ 1,458,012	5.4%	$ 75,148
Licenses and Permits	$ 24,340	$ 36,158	48.6%	$ 37,766	4.4%	$ 1,608	$ 38,521	2.0%	$ 755
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%	$ 4,802,863	7.9%	$ 351,283	$ 4,810,794	0.2%	$ 7,931
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%	$ -					$ -
Transfers from other funds	$ 2,919,590	$ 2,963,172	1.5%	$ 3,437,793	16.0%	$ 474,621	$ 3,260,934	-5.1%	$ (176,859)
Total C/W Fire and EMS Fund	$ 8,574,240	$ 9,173,676	7.0%	$ 9,697,676	5.7%	$ 524,000	$ 9,605,353	4.7%	$ (92,323)
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)	$ 230	-2.1%	$ (5)
Total Lodging Tax Fund	$ 10,141	$ 9,135	-9.9%	$ 9,324	2.1%	$ 189	$ 9,505	1.9%	$ 181
Cemetery Fund									
Charges for Services	$ 51,259	$ 52,275	2.0%	$ 50,478	-3.4%	$ (1,797)	$ 51,488	-1.5%	$ 1,010

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Miscellaneous Revenue	$ 52	$ 141	171.2%	$ 169	19.9%	$ 28	$ 202	43.3%	$ 33
Transfers from other funds	$ 131,718	$ 128,930	-2.1%	$ 190,500	47.8%	$ 61,570	$ 177,000	37.3%	$ (13,500)
Total Cemetery Fund	$ 183,029	$ 181,346	-0.9%	$ 241,147	33.0%	$ 59,801	$ 228,690	26.1%	$ (12,457)
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)
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%	$ 1,188,523	-9.7%	$ (126,979)	$ 1,127,569	-14.3%	$ (60,954)
Total Debt Service Fund	$ 1,063,697	$ 1,315,502	23.7%	$ 1,188,523	-9.7%	$ (126,979)	$ 1,127,569	-14.3%	$ (60,954)
Capital Fund									
Real Estate Excise Tax 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
Intergovernmental	$ 45,505	$ 475,000	943.8%	$ -	-100.0%	$ (475,000)	$ -		$ -
Charges for Services	$ 1,089,381	$ 1,241,907	14.0%	$ -	-100.0%	$ (1,241,907)			$ -
Miscellaneous Revenue	$ 27,231	$ 41,616	52.8%	$ 24,708	-40.6%	$ (16,908)	$ 29,008	17.4%	$ 4,300
Transfers from other funds	$ 28,950	$ 819,429	100.0%	$ -	-100.0%	$ (819,429)	$ -		$ -
Total Real Estate Excise Tax Fund	$ 2,795,233	$ 4,363,279	56.1%	$ 1,894,834	-56.6%	$ (2,468,445)	$ 2,005,232	5.8%	$ 110,398
Park Impact Fee Fund									
Charges for Services				$ 587,759	100.0%	$ 587,759	$ 621,104	5.7%	$ 33,345
Miscellaneous Revenue				$ 10,612	100.0%	$ 10,612	$ 5,628	-47.0%	$ (4,984)
Total Park Impact Fee Fund				$ 598,371	100.0%	$ 598,371	$ 626,732	4.7%	$ 28,361
Transportation Impact Fee Fund									
Charges for Services				$ 614,504	100.0%	$ 614,504	$ 649,367	5.7%	$ 34,863
Miscellaneous Revenue				$ 4,670	100.0%	$ 4,670	$ 5,196	11.3%	$ 526
Transfers from other funds				$ 150,000	100.0%	$ 150,000	$ 50,000	-66.7%	$ (100,000)
Total Transportation Impact Fee Fund				$ 769,174	100.0%	$ 769,174	$ 704,563	-8.4%	$ (64,611)
Fire Impact Fee Fund									
Charges for Services				$ 98,632	100.0%	$ 98,632	$ 104,228	5.7%	$ 5,596
Miscellaneous Revenue				$ 2,547	100.0%	$ 2,547	$ 3,464	36.0%	$ 917
Total Fire Impact Fee Fund				$ 101,179	100.0%	$ 101,179	$ 107,692	6.4%	$ 6,513
Brady Road Construction Fund									

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Intergovernmental	$ 94,666	$ 269,725	184.9%	$ 1,460,000	441.3%	$ 1,190,275		-100.0%	$ (1,460,000)
Miscellaneous Revenue	$ 149,733	$ 4,921	-96.7%	$ 5,020	2.0%	$ 99		-100.0%	$ (5,020)
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)
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%	$ 1,050,000	283.6%	$ 776,250	$ -		
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%	$ 21,337	2.0%	$ 419	$ 21,763	2.0%	$ 426
Total Storm Drainage Fund	$ 1,297,629	$ 1,656,358	27.6%	$ 2,524,941	52.4%	$ 868,583	$ 1,573,485	3.9%	$ 98,544
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
Miscellaneous Revenue	$ 15,562	$ 17,846	14.7%	$ 18,203	2.0%	$ 357	$ 18,566	2.0%	$ 363
Total Solid Waste Fund	$ 2,357,411	$ 2,468,109	4.7%	$ 2,578,611	4.5%	$ 110,502	$ 2,694,193	4.5%	$ 115,582
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
Miscellaneous Revenue	$ 175,033	$ 772,197	341.2%	$ 246,826	-68.0%	$ (525,371)	$ 251,662	2.0%	$ 4,836
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)
Loan Proceeds		$ 9,620,228	100.0%		-100.0%	$ (9,620,228)	$ 10,950,000	100.0%	$ 10,950,000
Transfer from other funds				$ 3,070,000	-100.0%	$ 3,070,000	$ 255,000	-91.7%	$ (2,815,000)
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)
Debt Proceeds	$ 17,142,580	$ 12,250			-100.0%	$ (12,250)			

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Total North Shore Sewer Construction	$ 17,152,864	$ 85,584		$ 50,000	-41.6%	$ (35,584)	$ 20,000	-60.0%	$ (30,000)
Water/Sewer Capital Reserve Fund									
Charges for Services	$ 1,337,610	$ 1,788,803	33.7%	$ 1,906,374	6.6%	$ 117,571	$ 1,973,365	3.5%	$ 66,991
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%	$ 1,953,339	6.5%	$ 118,491	$ 2,021,270	3.5%	$ 67,931
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%	$ -					
Transfers from Other Funds	$ 7,815	$ -	-100.0%	$ -					
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)
Miscellaneous Revenue	$ 13,655	$ 15,438	13.1%	$ 15,747	2.0%	$ 309	$ 16,061	2.0%	$ 314
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)	$ 1,708,839	-8.7%	$ (162,524)
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
Retiree Medical Fund									
Transfers from other funds				$ 97,329	100.0%	$ 97,329	$ 73,741	-24.2%	$ (23,588)
Total Retiree Medical Fund	$ -	$ -		$ 97,329	100.0%	$ 97,329	$ 73,741	-24.2%	$ (23,588)
LEOFF 1 Disability Board									
Transfer from other funds				$ 189,164	100.0%	$ 189,164	$ 197,450	4.4%	$ 8,286
Total LEOFF 1 Disability Fund	$ -	$ -		$ 189,164	100.0%	$ 189,164	$ 197,450	4.4%	$ 8,286

City of Camas

Budget Appropriation Summary for 2017-2018

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
General Fund									
Salaries and Benefits	$ 10,319,352	$ 10,551,175	2.2%	$ 11,132,280	5.5%	$ 581,105	$ 11,434,484	2.7%	$ 302,204
Supplies and Services	$ 2,553,863	$ 2,587,896	1.3%	$ 3,166,852	22.4%	$ 578,956	$ 2,898,647	-8.5%	$ (268,205)
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%	$ 5,735,966	13.4%	$ 676,008	$ 5,871,701	2.4%	$ 135,735
Total General Fund	$ 18,741,881	$ 19,223,642	2.6%	$ 21,020,630	9.3%	$ 1,796,988	$ 21,285,408	1.3%	$ 264,778
Special Revenue Funds									
Street Fund									
Salaries and Benefits	$ 547,481	$ 541,215	-1.1%	$ 556,454	2.8%	$ 15,239	$ 573,565	3.1%	$ 17,111
Supplies and Services	$ 1,111,964	$ 954,438	-14.2%	$ 1,248,509	30.8%	$ 294,071	$ 1,246,566	-0.2%	$ (1,943)
Intergovernmental	$ 17,499	$ 15,000	-14.3%	$ 35,000	133.3%	$ 188,250	$ 35,714	2.0%	$ 714
Capital	$ 599,237	$ 545,012	-9.0%	$ 737,025	35.2%	$ 192,013	$ 774,990	5.2%	$ 37,965
Transfers to other funds	$ 19,785	$ 332,869	1582.4%	$ 184,438	-44.6%	$ (148,431)	$ 178,414	-3.3%	$ (6,024)
Total Street Fund	$ 2,295,966	$ 2,388,534	4.0%	$ 2,761,426	15.6%	$ 372,892	$ 2,809,249	1.7%	$ 47,823
C/W Fire and EMS Fund									
Salaries and Benefits	$ 7,144,722	$ 7,523,999	5.3%	$ 7,540,022	0.2%	$ 16,023	$ 7,761,035	2.9%	$ 221,013
Supplies and Services	$ 857,616	$ 1,045,883	22.0%	$ 1,244,420	19.0%	$ 198,537	$ 1,227,234	-1.4%	$ (17,186)
Intergovernmental	$ 271,065	$ 274,583	1.3%	$ 184,494	-32.8%	$ 188,250	$ 188,250	2.0%	$ 3,756
Capital	$ 283,431	$ 250,000	-11.8%	$ 52,000	-79.2%	$ (198,000)	$ -	-100.0%	$ (52,000)
Debt Payments	$ 38,731	$ 32,924	-15.0%		-100.0%	$ (32,924)			$ -
Transfer to other funds				$ 76,007	100.0%	$ 76,007	$ 69,526	-8.5%	$ (6,481)
Total C/W Fire and EMS Fund	$ 8,595,565	$ 9,127,389	6.2%	$ 9,096,943	-0.3%	$ (30,446)	$ 9,246,045	1.6%	$ 149,102
Lodging Tax Fund									
Supplies and Services	$ 14,196	$ 14,000	-1.4%	$ 10,000	-28.6%	$ (4,000)	$ 10,000	0.0%	$ -
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
Supplies and Services	$ 77,665	$ 64,764	-16.6%	$ 121,120	87.0%	$ 56,356	$ 104,109	-14.0%	$ (17,011)
Total Cemetery Fund	$ 185,300	$ 180,829	-2.4%	$ 240,992	33.3%	$ 60,163	$ 227,983	-5.4%	$ (13,009)
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
Interest	$ 122,137	$ 103,637	-15.1%	$ 84,434	-18.5%	$ (19,203)	$ 64,380	-23.8%	$ (20,054)
Total Unlimited GO Debt Srv Fund	$ 622,137	$ 622,637	0.1%	$ 626,434	0.6%	$ 3,797	$ 622,380	-0.6%	$ (4,054)

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Limited GO Debt Service Fund									
Principal	$ 722,761	$ 932,362	29.0%	$ 801,739	-14.0%	$ (130,623)	$ 756,026	-5.7%	$ (45,713)
Interest	$ 340,936	$ 411,413	20.7%	$ 386,784	-6.0%	$ (24,629)	$ 371,543	-3.9%	$ (15,241)
Total Unlimited GO Debt Srv Fund	$ 1,063,697	$ 1,343,775	26.3%	$ 1,188,523	-11.6%	$ (155,252)	$ 1,127,569	-5.1%	$ (60,954)
Capital Fund									
Real Estate Excise Tax Fund (Growth Management Capital Projects Fund)									
Supplies and Services	$ 83,943	$ 222,395	164.9%	$ 23,776	-89.3%	$ (198,619)	$ 27,741	16.7%	$ 3,965
Capital	$ 289,386	$ 2,540,000	777.7%	$ 2,075,000	-18.3%	$ (465,000)	$ 1,350,000	-34.9%	$ (725,000)
Transfers to other funds	$ 1,040,163	$ 1,598,896	53.7%	$ 213,166	-86.7%	$ (1,385,730)	$ 113,163	-46.9%	$ (100,003)
Total Real Estate Excise Tax Fund	$ 1,413,492	$ 4,361,291	208.5%	$ 2,311,942	-47.0%	$ (2,049,349)	$ 1,490,904	-35.5%	$ (821,038)
Park Impact Fee Fund									
Supplies and Services				$ 7,926	100.0%	$ 7,926	$ 4,145	-47.7%	$ (3,781)
Capital				$ 465,000	100.0%	$ 465,000	$ 600,000	29.0%	$ 135,000
Transfers to other funds				$ 157,000	100.0%	$ 157,000	$ 157,825	0.5%	$ 825
Total Park Impact Fee Fund				$ 629,926	100.0%	$ 629,926	$ 761,970	21.0%	$ 132,044
Transporation Impact Fee Fund									
Transfers to other funds				$ 730,665	100.0%	$ 730,665	$ 668,927	-8.4%	$ (61,738)
Total Transportation Impact Fee Fund				$ 730,665	100.0%	$ 730,665	$ 668,927	-8.4%	$ (61,738)
Fire Impact Fee Fund									
Transfers to other funds				$ 21,021	100.0%	$ 21,021	$ 21,017	0.0%	$ (4)
Total Transportation Impact Fee Fund				$ 21,021	100.0%	$ 21,021	$ 21,017	0.0%	$ (4)
Brady Road Construction Fund									
Capital	$ 201,090	$ 269,725	34.1%	$ 1,575,000	483.9%	$ 1,305,275		-100.0%	$ (1,575,000)
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 Bond Projects Fund									
Capital	$ 1,520,130	$ 506,601	-66.7%	$ 304,112	-40.0%	$ (202,489)	$ -	-100.0%	$ (304,112)
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%	$ 382,942	15.7%	$ 51,903	$ 395,735	3.3%	$ 12,793
Supplies and Services	$ 454,380	$ 352,340	-22.5%	$ 459,065	30.3%	$ 106,725	$ 454,431	-1.0%	$ (4,634)
Intergovernmental	$ 30,923	$ 61,764	99.7%	$ 60,274	-2.4%	$ (1,490)	$ 61,504	2.0%	$ 1,230

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Capital	$ 6,407	$ 618,149	9548.0%	$ 1,576,000	155.0%	$ 957,851	$ 362,000	-77.0%	$ (1,214,000)
Debt Service Payments				$ 86,873	100.0%	$ 86,873	$ 86,610	-0.3%	$ (263)
Transfers to other funds		$ 16,861	-100.0%		-100.0%	$ (16,861)			
Total Storm Water Fund	$ 861,719	$ 1,380,153	60.2%	$ 2,565,154	85.9%	$ 1,185,001	$ 1,360,280	-47.0%	$ (1,204,874)
Solid Waste Fund									
Salaries and Benefits	$ 402,544	$ 449,599	11.7%	$ 470,040	4.5%	$ 20,441	$ 485,324	3.3%	$ 15,284
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
Intergovernmental	$ 105,655	$ 110,064	4.2%	$ 117,768	7.0%	$ 7,704	$ 122,526	4.0%	$ 4,758
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%	$ 2,360,500	6.8%	$ 149,264	$ 2,435,421	3.2%	$ 74,921
Supplies and Services	$ 3,464,994	$ 3,684,819	6.3%	$ 4,755,499	29.1%	$ 1,070,680	$ 4,817,366	1.3%	$ 61,867
Intergovernmental	$ 392,123	$ 407,128	3.8%	$ 445,997	9.5%	$ 38,869	$ 463,360	3.9%	$ 17,363
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)
Transfers to other funds	$ 7,815	$ 610,000	7705.5%	$ 2,373,469	289.1%	$ 1,763,469	$ 63,808	-97.3%	$ (2,309,661)
Total Water/Sewer Fund	$ 14,485,096	$ 11,454,000	-20.9%	$ 14,121,180	23.3%	$ 2,667,180	$ 11,787,227	-16.5%	$ (2,333,953)
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
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)
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)
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%	$ 432,250	13.0%	$ 49,692	$ 446,157	3.2%	$ 13,907
Supplies and Services	$ 490,078	$ 409,571	-16.4%	$ 548,380	33.9%	$ 138,809	$ 562,845	2.6%	$ 14,465
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)

	2015 Actual	2016 Projected	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Total Equipment Rental Fund	$ 2,836,518	$ 1,610,451	-43.2%	$ 1,787,449	11.0%	$ 176,998	$ 1,527,881	-14.5%	$ (259,568)
Reserve Funds									
Firefighter's Pension Fund									
Salary and Benefits	$ 17,613	$ 22,933	30.2%		-100.0%	$ (22,933)			$ -
Transfers to other funds				$ 119,601	100.0%	$ 119,601	$ 112,304	-6.1%	$ (7,297)
Total Firemen's Pension Fund	$ 17,613	$ 22,933	30.2%	$ 119,601	421.5%	$ 96,668	$ 112,304	-6.1%	$ (7,297)
Retiree Medical Benefits Fund									
Salary and Benefits				$ 97,329		$ 97,329	$ 73,741	-24.2%	$ (23,588)
Total Retiree Medical Fund	$ -	$ -		$ 97,329	100.0%	$ 97,329	$ 73,741	-24.2%	$ (23,588)
LEOFF 1 Disability Board									
Salary and Benefits				$ 189,164	100.0%	$ 189,164	$ 197,450	4.4%	$ 8,286
Total LEOFF 1 Disability Fund	$ -	$ -		$ 189,164	100.0%	$ 189,164	$ 197,450	4.4%	$ 8,286

City of Camas

General Fund Expenditure Budget Summary for 2017-2018

	2015 Actual	2016 Estimate	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Legislative									
Salaries and Benefits	$ 126,151	$ 120,065	-4.8%	$ 148,150	23.4%	$ 28,085	$ 152,330	2.8%	$ 4,180
Supplies and Services	$ 9,720	$ 10,944	12.6%	$ 12,160	11.1%	$ 1,216	$ 12,408	2.0%	$ 248
Total Legislative	$ 135,871	$ 131,009	-3.6%	$ 160,310	22.4%	$ 29,301	$ 164,738	2.8%	$ 4,428
Judicial									
Salaries and Benefits	$ 70,065	$ 74,334	6.1%	$ 133,800	80.0%	$ 59,466	$ 138,234	3.3%	$ 4,434
Supplies and Services	$ 130,730	$ 130,245	-0.4%	$ 142,952	9.8%	$ 12,707	$ 145,868	2.0%	$ 2,916
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%	$ 286,000	4.4%	$ 11,969	$ 294,410	2.9%	$ 8,410
Supplies and Services	$ 35,953	$ 36,526	1.6%	$ 89,577	145.2%	$ 53,051	$ 41,405	-53.8%	$ (48,172)
Intergovernmental	$ 3,000	$ 3,000	0.0%	$ 3,000	0.0%	$ -	$ 3,000	0.0%	$ -
Total Executive	$ 308,853	$ 313,557	1.5%	$ 378,577	20.7%	$ 65,020	$ 338,815	-10.5%	$ (39,762)
Finance									
Salaries and Benefits	$ 860,134	$ 887,847	3.2%	$ 917,500	3.3%	$ 29,653	$ 945,680	3.1%	$ 28,180
Supplies and Services	$ 90,388	$ 93,929	3.9%	$ 97,160	3.4%	$ 3,231	$ 99,141	2.0%	$ 1,981
Intergovernmental	$ 36,841	$ 35,629	-3.3%	$ 40,000	12.3%	$ 4,371	$ 40,816	2.0%	$ 816
Total Finance	$ 987,363	$ 1,017,405	3.0%	$ 1,054,660	3.7%	$ 37,255	$ 1,085,637	2.9%	$ 30,977
Legal									
Supplies and Services	$ 115,006	$ 109,850	-4.5%	$ 116,665	6.2%	$ 6,815	$ 119,045	2.0%	$ 2,380
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%	$ 166,000	25.3%	$ 33,516	$ 171,267	3.2%	$ 5,267
Supplies and Services	$ 17,488	$ 27,748	58.7%	$ 100,682	262.8%	$ 72,934	$ 37,655	-62.6%	$ (63,027)
Total Human Resources	$ 147,494	$ 160,232	8.6%	$ 266,682	66.4%	$ 106,450	$ 208,922	-21.7%	$ (57,760)
Administrative Services									
Salaries and Benefits	$ 175,125	$ 172,814	-1.3%	$ 167,000	-3.4%	$ (5,814)	$ 171,723	2.8%	$ 4,723
Supplies and Services	$ 119,183	$ 122,413	2.7%	$ 128,290	4.8%	$ 5,877	$ 129,258	0.8%	$ 968
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

	2015 Actual	2016 Estimate	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
Law Enforcement									
Salaries and Benefits	$ 3,790,482	$ 3,878,180	2.3%	$ 4,043,700	4.3%	$ 165,520	$ 4,125,199	2.0%	$ 81,499
Supplies and Services	$ 548,992	$ 581,936	6.0%	$ 637,506	9.5%	$ 55,570	$ 620,556	-2.7%	$ (16,950)
Intergovernmental	$ 263,750	$ 285,129	8.1%	$ 219,445	-23.0%	$ (65,684)	$ 223,922	2.0%	$ 4,477
Capital	$ 152,578	$ 23,000	-84.9%	$ -	-100.0%	$ (23,000)	$ -		$ -
Total Law Enforcement	$ 4,755,802	$ 4,768,245	0.3%	$ 4,900,651	2.8%	$ 132,406	$ 4,969,677	1.4%	$ 69,026
Detention and Correction									
Salaries and Benefits	$ 127,516	$ 134,206	5.2%	$ 86,800	-35.3%	$ (47,406)	$ 89,258	2.8%	$ 2,458
Supplies and Services	$ 15,092	$ 17,081	13.2%	$ 24,316	42.4%	$ 7,235	$ 24,307	0.0%	$ (9)
Intergovernmental	$ 184,467	$ 227,835	23.5%	$ 232,521	2.1%	$ 4,686	$ 237,265	2.0%	$ 4,744
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%	$ 494,826	17.3%	$ 73,085	$ 510,019	3.1%	$ 15,193
Supplies and Services	$ 232,917	$ 254,170	9.1%	$ 261,290	2.8%	$ 7,120	$ 256,314	-1.9%	$ (4,976)
Capital	$ 15,851	$ 12,000	-24.3%	$ 12,263	2.2%	$ 263	$ 73,213	497.0%	$ 60,950
Total Information Services	$ 585,624	$ 687,911	17.5%	$ 768,379	11.7%	$ 80,468	$ 839,546	9.3%	$ 71,167
Engineering									
Salaries and Benefits	$ 1,067,550	$ 1,069,801	0.2%	$ 1,109,788	3.7%	$ 39,987	$ 1,144,811	3.2%	$ 35,023
Supplies and Services	$ 93,152	$ 119,342	28.1%	$ 135,113	13.2%	$ 15,771	$ 129,940	-3.8%	$ (5,173)
Intergovernmental	$ 150	$ -	-100.0%	$ -		$ -			$ -
Total Engineering	$ 1,160,852	$ 1,189,143	2.4%	$ 1,244,901	4.7%	$ 55,758	$ 1,274,751	2.4%	$ 29,850
Community Development									
Salaries and Benefits	$ 225,354	$ 232,766	3.3%	$ 242,450	4.2%	$ 9,684	$ 250,146	3.2%	$ 7,696
Supplies and Services	$ 4,255	$ 8,110	90.6%	$ 20,026	146.9%	$ 11,916	$ 18,435	-7.9%	$ (1,591)
Total Community Development	$ 229,609	$ 240,876	4.9%	$ 262,476	9.0%	$ 21,600	$ 268,581	2.3%	$ 6,105
Planning									
Salaries and Benefits	$ 420,000	$ 436,274	3.9%	$ 460,250	5.5%	$ 23,976	$ 474,940	3.2%	$ 14,690
Supplies and Services	$ 129,653	$ 110,781	-14.6%	$ 130,950	18.2%	$ 20,169	$ 138,600	5.8%	$ 7,650
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
Total Animal Control	$ 99,511	$ 112,500	13.1%	$ 115,000	2.2%	$ 2,500	$ 134,288	16.8%	$ 19,288

	2015 Actual	2016 Estimate	Annual % Change	2017 Budget	Annual % Change	2017 Change	2018 Budget	Annual % Change	2018 Change
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
Supplies and Services	$ 661,295	$ 660,215	-0.2%	$ 934,046	41.5%	$ 273,831	$ 805,498	-13.8%	$ (128,548)
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%	$ 2,040,012	16.5%	$ 289,257	$ 1,945,298	-4.6%	$ (94,714)
Building									
Salaries and Benefits	$ 445,105	$ 521,903	17.3%	$ 538,000	3.1%	$ 16,097	$ 555,904	3.3%	$ 17,904
Supplies and Services	$ 26,521	$ 20,789	-21.6%	$ 31,633	52.2%	$ 10,844	$ 29,707	-6.1%	$ (1,926)
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
Supplies and Services	$ 134,480	$ 91,104	-32.3%	$ 112,866	23.9%	$ 21,762	$ 114,985	1.9%	$ 2,119
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%	$ 1,124,500	12.4%	$ 123,690	$ 1,159,716	3.1%	$ 35,216
Supplies and Services	$ 188,652	$ 192,213	1.9%	$ 191,371	-0.4%	$ (842)	$ 175,273	-8.4%	$ (16,098)
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%	$ -
Total Library	$ 1,382,761	$ 1,294,647	-6.4%	$ 1,447,531	11.8%	$ 152,884	$ 1,466,683	1.3%	$ 19,152
Support to Other Funds									
Transfers to Other Funds	$ 4,795,181	$ 5,059,958	5.5%	$ 5,735,966	13.4%	$ 676,008	$ 5,871,701	2.4%	$ 135,735
Total Support to Other Funds	$ 4,795,181	$ 5,059,958	5.5%	$ 5,735,966	13.4%	$ 676,008	$ 5,871,701	2.4%	$ 135,735
TOTAL GENERAL FUND	**$ 18,741,882**	**$ 19,223,643**	**2.6%**	**$ 21,020,631**	**9.3%**	**$ 1,796,988**	**$ 21,285,406**	**1.3%**	**$ 264,775**