City of Camas
Budget for 2018

Fund	Projected Beginning Fund Balance	2018 Revenues	2018 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	$ 4,193,292	$ 22,380,529	$ 21,528,591	$ 5,045,230	$ 851,938
City Street	$ 181,643	$ 2,861,992	$ 2,845,383	$ 198,252	$ 16,609
C/W Fire and EMS	$ 943,220	$ 9,803,226	$ 9,522,406	$ 1,224,040	$ 280,820
Lodging Tax	$ 13,133	$ 9,505	$ 10,000	$ 12,638	$ (495)
Cemetery	$ 16,912	$ 228,691	$ 209,557	$ 36,046	$ 19,134
Unlimited G.O. Bond Debt Service	$ 38,985	$ 620,000	$ 622,380	$ 36,605	$ (2,380)
Limited G.O. Bond Debt Service	$ -	$ 1,127,569	$ 1,127,569	$ -	$ -
Real Estate Excise Tax Capital Fund	$ 5,118,123	$ 2,106,574	$ 1,490,904	$ 5,733,793	$ 615,670
Park Impact Fee Capital Fund	$ 1,117,542	$ 797,807	$ 761,970	$ 1,153,379	$ 35,837
Transportation Impact Fee Capital Fund	$ 479,395	$ 968,570	$ 668,927	$ 779,038	$ 299,643
Fire Impact Fee	$ 325,951	$ 253,633	$ 21,017	$ 558,567	$ 232,616
Brady Road Construction	$ 657,599	$ 1,465,000	$ 1,666,053	$ 456,546	$ (201,053)
Larkspur Street Construction	$ -	$ 3,132,500	$ 3,132,500	$ -	$ -
Storm Water Utility	$ 2,488,601	$ 1,573,485	$ 1,478,673	$ 2,583,413	$ 94,812
City Solid Waste	$ 2,103,144	$ 2,713,565	$ 2,497,102	$ 2,319,607	$ 216,463
Water-Sewer	$ 10,370,825	$ 13,032,669	$ 12,880,674	$ 10,522,820	$ 151,995
Water-Sewer Capital Projects	$ -	$ 11,885,000	$ 11,885,000	$ -	$ -
North Shore Sewer Construction Project	$ 2,262,942	$ 20,000	$ 2,000,000	$ 282,942	$ (1,980,000)
Water-Sewer Capital Reserve	$ 5,526,834	$ 1,514,964	$ 202,400	$ 6,839,398	$ 1,312,564
Water-Sewer Bond Reserve	$ 1,615,381	$ 23,666	$ -	$ 1,639,047	$ 23,666
Equipment Rental	$ 1,400,617	$ 1,645,841	$ 1,400,361	$ 1,646,097	$ 245,480
Firefighter's Pension	$ 2,287,640	$ 33,005	$ 132,998	$ 2,187,647	$ (99,993)
Retiree Medical	$ -	$ 120,361	$ 120,361	$ -	
LEOFF 1 Disablity Board	$ -	$ 215,218	$ 215,218	$ -	
Total City Budget 2018	**$ 41,141,779**	**$ 78,533,370**	**$ 76,420,043**	**$ 43,255,105**	**$ 2,113,326**

City of Camas
Summary of Budgeted Revenues, Expenditures and Reserves

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
Estimated Beginning Fund Balance 1/1/2018	$ 4,193,292	$ 1,154,908	$ 38,985	$ 7,698,610	$ 24,367,727	$ 1,400,617	$ 2,287,640	$ 41,141,779
Revenues								
Taxes	$ 15,713,501	$ 1,444,026	$ 620,000	$ 2,050,968				$ 19,828,495
Licenses and Permits	$ 1,168,542	$ 54,183						$ 1,222,725
Intergovernmental	$ 597,134	$ 535,130						$ 1,132,264
Charges for Services	$ 4,428,256	$ 4,922,973		$ 6,553,665	$ 18,561,297	$ 1,629,780		$ 36,095,971
Fines and Forfeitures	$ 198,812	$ 16,721						$ 215,533
Miscellaneous Revenue	$ 274,284	$ 33,260		$ 69,451	$ 317,052	$ 16,061	$ 33,005	$ 743,113
Non-Revenues	$ -				$ 11,027,600			$ 11,027,600
Transfers	$ -	$ 5,897,121	$ 1,127,569	$ 50,000	$ 857,400		$ 335,579	$ 8,267,669
Total Revenue	$ 22,380,529	$ 12,903,414	$ 1,747,569	$ 8,724,084	$ 30,763,349	$ 1,645,841	$ 368,584	$ 78,533,370
Total Available Resources	$ 26,573,821	$ 14,058,322	$ 1,786,554	$ 16,422,694	$ 55,131,076	$ 3,046,458	$ 2,656,224	$ 119,675,149
Expenditures								
Salaries and Benefits	$ 11,495,173	$ 8,720,645			$ 3,237,556	$ 437,062	$ 335,578	$ 24,226,014
Supplies and Services	$ 2,856,919	$ 2,610,017		$ 31,886	$ 8,089,539	$ 444,420		$ 14,032,781
Intergovernmental	$ 935,759	$ 223,964			$ 647,390			$ 1,807,113
Capital	$ 203,213	$ 774,990		$ 6,748,553	$ 13,997,000	$ 518,879		$ 22,242,635
Debt Service			$ 1,749,949		$ 4,093,882			$ 5,843,831
Transfers	$ 6,037,527	$ 257,730		$ 960,932	$ 878,482		$ 132,998	$ 8,267,669
Total Expenditures	$ 21,528,591	$ 12,587,346	$ 1,749,949	$ 7,741,371	$ 30,943,849	$ 1,400,361	$ 468,576	$ 76,420,043
Estimated Ending Fund Balance	$ 5,045,230	$ 1,470,976	$ 36,605	$ 8,681,323	$ 24,187,227	$ 1,646,097	$ 2,187,648	$ 43,255,106
Total Expenditures and Reserve Balance	$ 26,573,821	$ 14,058,322	$ 1,786,554	$ 16,422,694	$ 55,131,076	$ 3,046,458	$ 2,656,224	$ 119,675,149

City of Camas
Revenue Budget Summary for 2018

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
General Fund								
Taxes	$ 13,643,095	$ 14,149,680	3.7%	$ 15,534,595	9.8%	$ 15,713,501	1.2%	$ 178,906
Licenses and Permits	$ 728,823	$ 858,726	17.8%	$ 1,166,936	35.9%	$ 1,168,542	0.1%	$ 1,606
Intergovernmental	$ 521,959	$ 565,215	8.3%	$ 593,868	5.1%	$ 597,134	0.5%	$ 3,266
Charges for Services	$ 2,757,077	$ 2,994,181	8.6%	$ 4,281,530	43.0%	$ 4,428,256	3.4%	$ 146,726
Fines and Forfeitures	$ 197,248	$ 189,300	-4.0%	$ 196,230	3.7%	$ 198,812	1.3%	$ 2,582
Miscellaneous Revenue	$ 310,651	$ 371,526	19.6%	$ 533,825	43.7%	$ 274,284	-48.6%	$ (259,541)
Total General Fund	$ 18,158,853	$ 19,128,628	5.3%	$ 22,306,984	16.6%	$ 22,380,529	0.3%	$ 73,545
Special Revenue Funds								
Street Fund								
Taxes	$ -	$ 158,777	100.0%	$ -	-100.0%	$ -		$ -
Intergovernmental	$ 439,983	$ 479,986	9.1%	$ 743,977	55.0%	$ 533,840	-28.2%	$ (210,137)
Miscellaneous Revenue	$ 21,029	$ 35,368	68.2%	$ 3,413	-90.4%	$ 13,162	285.6%	$ 9,749
Transfers from other funds	$ 1,741,499	$ 1,353,646	-22.3%	$ 2,660,754	96.6%	$ 2,314,990	-13.0%	$ (345,764)
Total Street Fund	$ 2,202,511	$ 2,027,777	-7.9%	$ 3,408,144	68.1%	$ 2,861,992	-16.0%	$ (546,152)
C/W Fire and EMS Fund								
Taxes	$ 1,235,139	$ 1,420,019	15.0%	$ 1,382,864	-2.6%	$ 1,434,751	3.8%	$ 51,887
Licenses and Permits	$ 24,340	$ 40,980	68.4%	$ 52,452	28.0%	$ 54,183	3.3%	$ 1,731
Intergovernmental	$ 1,341	$ 1,290	-3.8%	$ 1,290	0.0%	$ 1,290	0.0%	$ -
Charges for Services	$ 4,348,858	$ 4,431,456	1.9%	$ 4,759,336	7.4%	$ 4,871,485	2.4%	$ 112,149
Fines and Forfeitures	$ 12,355	$ 14,673	18.8%	$ 16,234	10.6%	$ 16,721	3.0%	$ 487
Miscellaneous Revenue	$ 32,617	$ 36,558	12.1%	$ 62,898	72.0%	$ 19,665	-68.7%	$ (43,233)
Transfers from other funds	$ 2,919,590	$ 3,143,888	7.7%	$ 3,565,222	13.4%	$ 3,405,131	-4.5%	$ (160,091)
Total C/W Fire and EMS Fund	$ 8,574,240	$ 9,088,864	6.0%	$ 9,840,296	8.3%	$ 9,803,226	-0.4%	$ (37,070)
Lodging Tax Fund								
Taxes	$ 9,976	$ 10,559	5.8%	$ 10,605	0.4%	$ 9,275	-12.5%	$ (1,330)
Miscellaneous Revenue	$ 165	$ 328	98.8%	$ 166	-49.4%	$ 230	38.6%	$ 64
Total Lodging Tax Fund	$ 10,141	$ 10,887	7.4%	$ 10,771	-1.1%	$ 9,505	-11.8%	$ (1,266)
Cemetery Fund								
Charges for Services	$ 51,259	$ 47,500	-7.3%	$ 57,497	21.0%	$ 51,488	-10.5%	$ (6,009)
Miscellaneous Revenue	$ 52	$ 1,650	3073.1%	$ 278	-83.2%	$ 203	-27.0%	$ (75)

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Transfers from other funds	$ 131,718	$ 140,930	7.0%	$ 190,500	35.2%	$ 177,000	-7.1%	$ (13,500)
Total Cemetery Fund	$ 183,029	$ 190,080	3.9%	$ 248,275	30.6%	$ 228,691	-7.9%	$ (19,584)
Debt Funds								
Unlimited GO Debt Service Fund								
Taxes	$ 625,998	$ 625,129	-0.1%	$ 626,000	0.1%	$ 620,000	-1.0%	$ (6,000)
Total Unlimited GO Debt Srv Fund	$ 625,998	$ 625,129	-0.1%	$ 626,000	0.1%	$ 620,000	-1.0%	$ (6,000)
Limited Debt Service Fund								
Transfers from other funds	$ 1,063,697	$ 1,363,097	28.1%	$ 1,188,523	-12.8%	$ 1,127,569	-5.1%	$ (60,954)
Total Debt Service Fund	$ 1,063,697	$ 1,363,097	28.1%	$ 1,188,523	-12.8%	$ 1,127,569	-5.1%	$ (60,954)
Capital Fund								
Real Estate Excise Tax Fund (Growth Management Capital Projects Fund)								
Taxes	$ 1,604,166	$ 1,864,014	16.2%	$ 1,991,231	6.8%	$ 2,050,968	3.0%	$ 59,737
Intergovernmental	$ 45,505	$ 392,180	761.8%	$ 8,665	-97.8%	$ -	-100.0%	$ (8,665)
Charges for Services	$ 1,089,381	$ 1,154,586	6.0%	$ -	-100.0%			$ -
Miscellaneous Revenue	$ 27,231	$ 37,296	37.0%	$ 53,987	44.8%	$ 55,606	3.0%	$ 1,619
Transfers from other funds	$ 28,950	$ 714,771	100.0%	$ 509,711	-28.7%	$ -	-100.0%	$ (509,711)
Total Real Estate Excise Tax Fund	$ 2,795,233	$ 4,162,847	48.9%	$ 2,563,594	-38.4%	$ 2,106,574	-17.8%	$ (457,020)
Park Impact Fee Fund								
Charges for Services				$ 769,106	100.0%	$ 792,179	3.0%	$ 23,073
Miscellaneous Revenue				$ 5,557	100.0%	$ 5,628	1.3%	$ 71
Transfer from other funds				$ 759,878	100.0%		-100.0%	$ (759,878)
Total Park Impact Fee Fund				$ 1,534,541	100.0%	$ 797,807	-48.0%	$ (736,734)
Transportation Impact Fee Fund								
Charges for Services				$ 890,061	100.0%	$ 916,763	3.0%	$ 26,702
Miscellaneous Revenue				$ 1,755	100.0%	$ 1,807	3.0%	$ 52
Transfers from other funds				$ 318,244	100.0%	$ 50,000	-84.3%	$ (268,244)
Total Transportation Impact Fee Fund				$ 1,210,060	100.0%	$ 968,570	-20.0%	$ (241,490)
Fire Impact Fee Fund								
Charges for Services				$ 244,877	100.0%	$ 252,223	3.0%	$ 7,346
Miscellaneous Revenue				$ 1,369	100.0%	$ 1,410	3.0%	$ 41
Transfers from other funds				$ 100,726	100.0%		-100.0%	
Total Fire Impact Fee Fund				$ 346,972	100.0%	$ 253,633	-26.9%	$ (93,339)
Brady Road Construction Fund								

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Intergovernmental	$ 94,666	$ 155,561	64.3%		-100.0%	$ 1,460,000	100.0%	$ 1,460,000
Miscellaneous Revenue	$ 149,733	$ 5,082	-96.6%	$ 4,328	-14.8%	$ 5,000	15.5%	$ 672
Debt Proceeds	$ 504,508	$ -	-100.0%					
Transfers from other funds				$ 223,482	100.0%		-100.0%	$ (223,482)
Total Brady Road Const. Fund	$ 748,907	$ 160,643	-78.5%	$ 227,810	41.8%	$ 1,465,000	543.1%	$ 1,460,672
Larkspur Street Construction								
Intergovernmental				$ 33,575	100.0%	$ 3,132,500	9229.9%	$ 3,098,925
Miscellaneous Revenue								$ -
Transfers from other funds				$ 245,400	100.0%		-100.0%	$ (245,400)
Total 2015 Bond Proceeds Projects	$ -	$ -		$ 278,975	100.0%	$ 3,132,500	1022.9%	$ 2,853,525
Enterprise Funds								
Storm Water Fund								
Intergovernmental	$ 23,274	$ 100,039	329.8%	$ 375,383	275.2%	$ -	-100.0%	
Charges for Services	$ 1,254,454	$ 1,366,535	8.9%	$ 1,434,764	5.0%	$ 1,551,722	8.2%	$ 116,958
Miscellaneous Revenue	$ 19,901	$ 767,167	3754.9%	$ 91,005	-88.1%	$ 21,763	-76.1%	$ (69,242)
Transfer from other funds				$ 20,619	100.0%		-100.0%	
Total Storm Drainage Fund	$ 1,297,629	$ 2,233,741	72.1%	$ 1,921,771	-14.0%	$ 1,573,485	-18.1%	$ 47,716
Solid Waste Fund								
Charges for Services	$ 2,341,849	$ 2,457,770	4.9%	$ 2,580,428	5.0%	$ 2,691,166	4.3%	$ 110,738
Miscellaneous Revenue	$ 15,562	$ 16,067	3.2%	$ 22,686	41.2%	$ 22,399	-1.3%	$ (287)
Total Solid Waste Fund	$ 2,357,411	$ 2,473,837	4.9%	$ 2,603,114	5.2%	$ 2,713,565	4.2%	$ 110,451
Water/Sewer Fund								
Charges for Services	$ 11,205,208	$ 11,411,593	1.8%	$ 12,264,149	7.5%	$ 12,851,350	4.8%	$ 587,201
Miscellaneous Revenue	$ 175,033	$ 2,969,557	1596.6%	$ 219,723	-92.6%	$ 181,319	-17.5%	$ (38,404)
Loan Proceeds	$ 5,183,384	$ 3,425,810	-33.9%	$ 3,192,661	-6.8%		-100.0%	
Total Water/Sewer Fund	$ 16,563,625	$ 17,806,960	7.5%	$ 15,676,533	-12.0%	$ 13,032,669	-16.9%	$ 548,797
Water/Sewer Construction Fund								
Loan Proceeds				$ 214,707	100.0%	$ 10,350,000	4720.5%	$ 10,135,293
Non-Revenues				$ 2,050,000	100.0%	$ 677,600	-66.9%	$ (1,372,400)
Transfer from other funds				$ 2,852,928	100.0%	$ 857,400	-69.9%	$ (1,995,528)
Total W/S Capital Fund	$ -	$ -		$ 5,117,635	100.0%	$ 11,885,000	132.2%	$ 6,767,365
North Shore Sewer Construction Project								
Miscellaneous Revenue	$ 10,284	$ 73,969	619.3%	$ 80,359	8.6%	$ 20,000	-75.1%	$ (60,359)

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Debt Proceeds	$ 17,142,580	$ 12,250	-99.9%		-100.0%			
Total North Shore Sewer Construction	$ 17,152,864	$ 86,219	-99.5%	$ 80,359	-6.8%	$ 20,000	-75.1%	$ (60,359)
Water/Sewer Capital Reserve Fund								
Charges for Services	$ 1,337,610	$ 1,806,028	35.0%	$ 1,424,329	-21.1%	$ 1,467,059	3.0%	$ 42,730
Miscellaneous Revenue	$ 36,961	$ 42,850	15.9%	$ 45,417	6.0%	$ 47,905	5.5%	$ 2,488
Total Water/Sewer Cap. Fund	$ 1,374,571	$ 1,848,878	34.5%	$ 1,469,746	-20.5%	$ 1,514,964	3.1%	$ 45,218
Water/Sewer Bond Reserve Fund								
Miscellaneous Revenue	$ 4,050	$ 28,845	612.2%	$ 22,977	-20.3%	$ 23,666	3.0%	$ 689
Non-Revenues	$ 656,895	$ -	-100.0%	$ -				
Transfers from Other Funds	$ 7,815	$ -	-100.0%	$ -				
Total Water/Sewer Bond Res. Fund	$ 668,760	$ 28,845	-95.7%	$ 22,977	-20.3%	$ 23,666	3.0%	$ 689
Internal Support Funds								
Equipment Rental Fund								
Charges for Services	$ 1,825,094	$ 1,938,221	6.2%	$ 1,585,370	-18.2%	$ 1,629,780	2.8%	$ 44,410
Miscellaneous Revenue	$ 13,655	$ 14,734	7.9%	$ 23,027	56.3%	$ 16,061	-30.3%	$ (6,966)
Non-Revenues	$ (49,135)	$ 42,842	-187.2%	$ 15,664	-63.4%		-100.0%	
Total Equipment Rental Fund	$ 1,789,614	$ 1,995,797	11.5%	$ 1,624,061	-18.6%	$ 1,645,841	1.3%	$ 21,780
Reserve Funds								
Firefigher's Pension Fund								
Miscellaneous Revenue	$ 31,764	$ 28,123	-11.5%	$ 24,777	-11.9%	$ 33,005	33.2%	$ 8,228
Total Firemen's Pension Fund	$ 31,764	$ 28,123	-11.5%	$ 24,777	-11.9%	$ 33,005	33.2%	$ 8,228
Retiree Medical Fund								
Transfers from other funds				$ 121,210	100.0%	$ 120,361	-0.7%	$ (849)
Total Retiree Medical Fund	$ -	$ -		$ 121,210	100.0%	$ 120,361	-0.7%	$ (849)
LEOFF 1 Disability Board								
Transfer from other funds				$ 189,164	100.0%	$ 215,218	13.8%	$ 26,054
Total LEOFF 1 Disability Fund	$ -	$ -		$ 189,164	100.0%	$ 215,218	13.8%	$ 26,054

City of Camas
Budget Appropriation Summary for 2018

		2015 Actual		2016 Actual	Annual % Change		2017 Estimated	Annual % Change		2018 Budget	Annual % Change		2018 Change
General Fund													
Salaries and Benefits	$	10,319,352	$	10,478,425	1.5%	$	10,800,239	3.1%	$	11,495,173	6.4%	$	694,934
Supplies and Services	$	2,553,863	$	2,653,752	3.9%	$	2,866,248	8.0%	$	2,856,919	-0.3%	$	(9,329)
Intergovernmental	$	817,511	$	854,918	4.6%	$	847,714	-0.8%	$	935,759	10.4%	$	88,045
Capital	$	255,974	$	106,473	-58.4%	$	120,645	13.3%	$	203,213	68.4%	$	82,568
Transfers to other funds	$	4,795,181	$	4,629,386	-3.5%	$	6,498,673	40.4%	$	6,037,527	-7.1%	$	(461,146)
Total General Fund	$	18,741,881	$	18,722,954	-0.1%	$	21,133,519	12.9%	$	21,528,591	1.9%	$	395,072
Special Revenue Funds													
Street Fund													
Salaries and Benefits	$	547,481	$	555,055	1.4%	$	500,351	-9.9%	$	574,648	14.8%	$	74,297
Supplies and Services	$	1,111,964	$	968,290	-12.9%	$	1,467,886	51.6%	$	1,273,343	-13.3%	$	(194,543)
Intergovernmental	$	17,499	$	18,221	4.1%	$	1,940	-89.4%	$	35,714	1740.9%	$	33,774
Capital	$	599,237	$	167,276	-72.1%	$	1,114,760	566.4%	$	774,990	-30.5%	$	(339,770)
Transfers to other funds	$	19,785	$	332,869	1582.4%	$	224,368	-32.6%	$	186,688	-16.8%	$	(37,680)
Total Street Fund	$	2,295,966	$	2,041,711	-11.1%	$	3,309,305	62.1%	$	2,845,383	-14.0%	$	(463,922)
C/W Fire and EMS Fund													
Salaries and Benefits	$	7,144,722	$	7,520,607	5.3%	$	7,520,518	0.0%	$	8,033,618	6.8%	$	513,100
Supplies and Services	$	857,616	$	1,084,051	26.4%	$	1,188,944	9.7%	$	1,229,496	3.4%	$	40,552
Intergovernmental	$	271,065	$	263,147	-2.9%	$	162,595	-38.2%	$	188,250	15.8%	$	25,655
Capital	$	283,431	$	206,748	-27.1%	$	52,000	-74.8%	$	-	-100.0%	$	(52,000)
Debt Payments	$	38,731	$	6,138	-84.2%	$	1,294	-78.9%				$	(1,294)
Transfer to other funds			$	55,066		$	76,007	100.0%	$	71,042	-6.5%	$	(4,965)
Total C/W Fire and EMS Fund	$	8,595,565	$	9,135,757	6.3%	$	9,001,358	-1.5%	$	9,522,406	5.8%	$	521,048
Lodging Tax Fund													
Supplies and Services	$	14,196	$	8,348	-41.2%	$	11,352	36.0%	$	10,000	-11.9%	$	(1,352)
Total Lodging Tax Fund	$	14,196	$	8,348	-41.2%	$	11,352	36.0%	$	10,000	-11.9%	$	(1,352)
Cemetery Fund													
Salaries and Benefits	$	107,635	$	113,620	5.6%	$	114,545	0.8%	$	112,379	-1.9%	$	(2,166)
Supplies and Services	$	77,665	$	66,876	-13.9%	$	189,088	182.7%	$	97,178	-48.6%	$	(91,910)
Total Cemetery Fund	$	185,300	$	180,496	-2.6%	$	303,633	68.2%	$	209,557	-31.0%	$	(94,076)
Debt Fund													
Unlimited GO Debt Service Fund													
Principal	$	500,000	$	519,000	3.8%	$	542,000	4.4%	$	558,000	3.0%	$	16,000
Interest	$	122,137	$	103,637	-15.1%	$	84,434	-18.5%	$	64,380	-23.8%	$	(20,054)

		2015 Actual		2016 Actual	Annual % Change		2017 Estimated	Annual % Change		2018 Budget	Annual % Change		2018 Change
Total Unlimited GO Debt Srv Fund	$	622,137	$	622,637	0.1%	$	626,434	0.6%	$	622,380	-0.6%	$	(4,054)
Limited GO Debt Service Fund													
Principal	$	722,761	$	924,741	27.9%	$	801,739	-13.3%	$	756,026	-5.7%	$	(45,713)
Interest	$	340,936	$	403,790	18.4%	$	386,784	-4.2%	$	371,543	-3.9%	$	(15,241)
Total Unlimited GO Debt Srv Fund	$	1,063,697	$	1,328,531	24.9%	$	1,188,523	-10.5%	$	1,127,569	-5.1%	$	(60,954)
Capital Fund													
Real Estate Excise Tax Fund (Growth Management Capital Projects Fund)													
Supplies and Services	$	83,943	$	54,296	-35.3%	$	23,776	-56.2%	$	27,741	16.7%	$	3,965
Capital	$	289,386	$	1,608,494	455.8%	$	689,023	-57.2%	$	1,350,000	95.9%	$	660,977
Transfers to other funds	$	1,040,163	$	1,166,192	12.1%	$	1,389,831	19.2%	$	113,163	-91.9%	$	(1,276,668)
Total Real Estate Excise Tax Fund	$	1,413,492	$	2,828,982	100.1%	$	2,102,630	-25.7%	$	1,490,904	-29.1%	$	(611,726)
Park Impact Fee Fund													
Supplies and Services						$	7,926	100.0%	$	4,145	-47.7%	$	(3,781)
Capital						$	252,072	100.0%	$	600,000	138.0%	$	347,928
Transfers to other funds						$	157,000	100.0%	$	157,825	0.5%	$	825
Total Park Impact Fee Fund						$	416,998	100.0%	$	761,970	82.7%	$	344,972
Transporation Impact Fee Fund													
Transfers to other funds						$	730,665	100.0%	$	668,927	-8.4%	$	(61,738)
Total Transportation Impact Fee Fund						$	730,665	100.0%	$	668,927	-8.4%	$	(61,738)
Fire Impact Fee Fund													
Transfers to other funds						$	21,021	100.0%	$	21,017	0.0%	$	(4)
Total Transportation Impact Fee Fund						$	21,021	100.0%	$	21,017	0.0%	$	(4)
Brady Road Construction Fund													
Capital	$	201,090	$	269,725	34.1%	$	128,259	-52.4%	$	1,666,053	1199.0%	$	1,537,794
Total Brady Road Construction Fund	$	201,090	$	269,725	34.1%	$	128,259	-52.4%	$	1,666,053	1199.0%	$	1,537,794
Larkspur Street Construction Fund													
Capital						$	278,975	100.0%	$	3,132,500	1022.9%	$	2,853,525
Total 2015 Bond Projects Fund	$	-	$	-		$	278,975	100.0%	$	3,132,500	1022.9%	$	2,853,525
Enterprise Funds													
Storm Water Fund													
Salaries and Benefits	$	370,009	$	331,235	-10.5%	$	279,511	-15.6%	$	351,616	25.8%	$	72,105

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Supplies and Services	$ 454,380	$ 355,089	-21.9%	$ 406,755	14.6%	$ 866,943	113.1%	$ 460,188
Intergovernmental	$ 30,923	$ 81,423	163.3%	$ 29,337	-64.0%	$ 61,504	109.6%	$ 32,167
Capital	$ 6,407	$ 317,769	4859.7%	$ 1,268,571	299.2%	$ 112,000	-91.2%	$ (1,156,571)
Debt Service Payments		$ 87,120		$ 86,873	100.0%	$ 86,610	-0.3%	$ (263)
Transfers to other funds			-100.0%					
Total Storm Water Fund	$ 861,719	$ 1,172,636	36.1%	$ 2,071,047	76.6%	$ 1,478,673	-28.6%	$ (592,374)
Solid Waste Fund								
Salaries and Benefits	$ 402,544	$ 449,198	11.6%	$ 473,532	5.4%	$ 482,078	1.8%	$ 8,546
Supplies and Services	$ 1,603,046	$ 1,652,349	3.1%	$ 1,492,356	-9.7%	$ 1,892,498	26.8%	$ 400,142
Intergovernmental	$ 105,655	$ 88,378	-16.4%	$ 105,016	18.8%	$ 122,526	16.7%	$ 17,510
Total Solid Waste Fund	$ 2,111,245	$ 2,189,925	3.7%	$ 2,070,904	-5.4%	$ 2,497,102	20.6%	$ 426,198
Water/Sewer Fund								
Salaries and Benefits	$ 2,081,870	$ 2,224,149	6.8%	$ 2,104,735	-5.4%	$ 2,403,862	14.2%	$ 299,127
Supplies and Services	$ 3,411,924	$ 3,980,776	16.7%	$ 4,148,150	4.2%	$ 5,330,098	28.5%	$ 1,181,948
Intergovernmental	$ 392,123	$ 456,152	16.3%	$ 457,026	0.2%	$ 463,360	1.4%	$ 6,334
Capital	$ 5,650,858	$ 4,702,306	-16.8%					$ -
Debt Service Payments	$ 2,942,419	$ 3,837,052	30.4%	$ 3,515,644	-8.4%	$ 4,007,272	14.0%	$ 491,628
Transfers to other funds	$ 7,815	$ 390,342	4894.8%	$ 5,702,090	1360.8%	$ 676,082	-88.1%	$ (5,026,008)
Total Water/Sewer Fund	$ 14,487,009	$ 15,590,777	7.6%	$ 15,927,645	32.3%	$ 12,880,674	-19.1%	$ (3,046,971)
W/S Capital Projects Fund								
Capital				$ 5,117,635	100.0%	$ 11,885,000	132.2%	$ 6,767,365
Total W/S Capital Projects	$ -	$ -		$ 5,117,635	100.0%	$ 11,885,000	132.2%	$ 6,767,365
North Shore Sewer Construction Project								
Capital	$ 338,308	$ 1,780,166	426.2%	$ 13,000,000	630.3%	$ 2,000,000	-84.6%	$ (11,000,000)
Total North Shore Construction	$ 338,308	$ 1,780,166	426.2%	$ 13,000,000	630.3%	$ 2,000,000	-84.6%	$ (11,000,000)
Water/Sewer Capital Reserve Fund								
Transfers to other funds	$ 291,159	$ -	-100.0%	$ 1,203,262	100.0%	$ 202,400	-83.2%	$ (1,000,862)
Total Water/Sewer Cap. Fund	$ 291,159	$ -	-100.0%	$ 1,203,262	100.0%	$ 202,400	-83.2%	$ (1,000,862)
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	$ 430,136	-3.7%	$ 431,774	0.4%	$ 437,062	1.2%	$ 5,288

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Supplies and Services	$ 490,078	$ 530,278	8.2%	$ 562,538	6.1%	$ 444,420	-21.0%	$ (118,118)
Debt	$ -			$ 2,500	100.0%	$ -	-100.0%	$ (2,500)
Capital	$ 1,899,602	$ 816,044	-57.0%	$ 804,319	-1.4%	$ 518,879	-35.5%	$ (285,440)
Total Equipment Rental Fund	$ 2,836,518	$ 1,776,458	-37.4%	$ 1,801,131	1.4%	$ 1,400,361	-22.3%	$ (400,770)
Reserve Funds								
Firefighter's Pension Fund								
Salary and Benefits	$ 17,613	$ 23,399	32.9%					$ -
Transfers to other funds		$ 50,000		$ 247,030	394.1%	$ 132,998	-46.2%	$ (114,032)
Total Firemen's Pension Fund	$ 17,613	$ 73,399	316.7%	$ 247,030	236.6%	$ 132,998	-46.2%	$ (114,032)
Retiree Medical Benefits Fund								
Salary and Benefits				$ 121,210		$ 120,361	-0.7%	$ (849)
Total Retiree Medical Fund	$ -	$ -		$ 121,210	100.0%	$ 120,361	-0.7%	$ (849)
LEOFF 1 Disability Board								
Salary and Benefits				$ 189,164	100.0%	$ 215,218	13.8%	$ 26,054
Total LEOFF 1 Disability Fund	$ -	$ -		$ 189,164	100.0%	$ 215,218	13.8%	$ 26,054

City of Camas
General Fund Expenditure Budget Summary for 2018

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Legislative								
Salaries and Benefits	$ 126,151	$ 121,567	-3.6%	$ 148,170	21.9%	$ 156,248	5.5%	$ 8,078
Supplies and Services	$ 9,720	$ 12,002	23.5%	$ 10,178	-15.2%	$ 12,407	21.9%	$ 2,229
Total Legislative	$ 135,871	$ 133,569	-1.7%	$ 158,348	18.6%	$ 168,655	6.5%	$ 10,307
Judicial								
Salaries and Benefits	$ 70,065	$ 74,705	6.6%	$ 134,165	79.6%	$ 143,481	6.9%	$ 9,316
Supplies and Services	$ 130,730	$ 134,133	2.6%	$ 129,636	-3.4%	$ 145,869	12.5%	$ 16,233
Intergovernmental	$ 94,285	$ 92,219	-2.2%	$ 86,844	-5.8%	$ 97,547	12.3%	$ 10,703
Total Judicial	$ 295,080	$ 301,057	2.0%	$ 350,645	16.5%	$ 386,897	10.3%	$ 36,252
Executive								
Salaries and Benefits	$ 269,900	$ 273,395	1.3%	$ 285,671	4.5%	$ 309,035	8.2%	$ 23,364
Supplies and Services	$ 35,953	$ 31,016	-13.7%	$ 93,560	201.7%	$ 41,404	-55.7%	$ (52,156)
Intergovernmental	$ 3,000	$ 3,000	0.0%	$ 3,000	0.0%	$ 3,000	0.0%	$ -
Total Executive	$ 308,853	$ 307,411	-0.5%	$ 382,231	24.3%	$ 353,439	-7.5%	$ (28,793)
Finance								
Salaries and Benefits	$ 860,134	$ 889,181	3.4%	$ 899,457	1.2%	$ 987,981	9.8%	$ 88,524
Supplies and Services	$ 90,388	$ 88,934	-1.6%	$ 91,540	2.9%	$ 99,140	8.3%	$ 7,600
Intergovernmental	$ 36,841	$ 35,629	-3.3%	$ 41,438	16.3%	$ 43,000	3.8%	$ 1,562
Total Finance	$ 987,363	$ 1,013,744	2.7%	$ 1,032,435	1.8%	$ 1,130,121	9.5%	$ 97,686
Legal								
Supplies and Services	$ 115,006	$ 115,029	0.0%	$ 123,186	7.1%	$ 157,324	27.7%	$ 34,138
Total Legal	$ 115,006	$ 115,029	0.0%	$ 123,186	7.1%	$ 157,324	27.7%	$ 34,138
Human Resources								
Salaries and Benefits	$ 130,006	$ 132,391	1.8%	$ 156,073	17.9%	$ 166,498	6.7%	$ 10,425
Supplies and Services	$ 17,488	$ 33,730	92.9%	$ 59,665	76.9%	$ 37,655	-36.9%	$ (22,010)
Total Human Resources	$ 147,494	$ 166,121	12.6%	$ 215,738	29.9%	$ 204,153	-5.4%	$ (11,585)
Administrative Services								
Salaries and Benefits	$ 175,125	$ 173,863	-0.7%	$ 130,986	-24.7%	$ 146,441	11.8%	$ 15,455
Supplies and Services	$ 119,183	$ 117,328	-1.6%	$ 149,072	27.1%	$ 124,397	-16.6%	$ (24,675)

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Intergovernmental	$ 42,728	$ 36,961	-13.5%	$ 38,032	2.9%	$ 38,695	1.7%	$ 663
Total Administrative Services	$ 337,036	$ 328,152	-2.6%	$ 318,090	-3.1%	$ 309,533	-2.7%	$ (8,557)
Law Enforcement								
Salaries and Benefits	$ 3,790,482	$ 3,843,493	1.4%	$ 3,979,381	3.5%	$ 4,132,175	3.8%	$ 152,794
Supplies and Services	$ 548,992	$ 589,777	7.4%	$ 535,988	-9.1%	$ 563,077	5.1%	$ 27,089
Intergovernmental	$ 263,750	$ 253,460	-3.9%	$ 257,973	1.8%	$ 280,133	8.6%	$ 22,160
Capital	$ 152,578	$ 17,547	-88.5%	$ -	-100.0%	$ -		$ -
Total Law Enforcement	$ 4,755,802	$ 4,704,277	-1.1%	$ 4,773,342	1.5%	$ 4,975,385	4.2%	$ 202,043
Detention and Correction								
Salaries and Benefits	$ 127,516	$ 133,092	4.4%	$ 85,596	-35.7%	$ 89,893	5.0%	$ 4,297
Supplies and Services	$ 15,092	$ 17,363	15.0%	$ 20,827	20.0%	$ 21,372	2.6%	$ 545
Intergovernmental	$ 184,467	$ 236,978	28.5%	$ 222,487	-6.1%	$ 237,265	6.6%	$ 14,778
Total Detention and Correction	$ 327,075	$ 387,433	18.5%	$ 328,910	-15.1%	$ 348,530	6.0%	$ 19,620
Information Services								
Salaries and Benefits	$ 336,856	$ 410,836	22.0%	$ 478,384	16.4%	$ 515,633	7.8%	$ 37,249
Supplies and Services	$ 232,917	$ 247,454	6.2%	$ 254,808	3.0%	$ 256,314	0.6%	$ 1,506
Capital	$ 15,851		-100.0%	$ 12,263	100.0%	$ 73,213	497.0%	$ 60,950
Total Information Services	$ 585,624	$ 658,290	12.4%	$ 745,455	13.2%	$ 845,160	13.4%	$ 99,705
Engineering								
Salaries and Benefits	$ 1,067,550	$ 1,089,985	2.1%	$ 1,117,981	2.6%	$ 1,169,451	4.6%	$ 51,470
Supplies and Services	$ 93,152	$ 116,987	25.6%	$ 108,990	-6.8%	$ 123,323	13.2%	$ 14,333
Intergovernmental	$ 150	$ -	-100.0%	$ -				$ -
Total Engineering	$ 1,160,852	$ 1,206,972	4.0%	$ 1,226,971	1.7%	$ 1,292,774	5.4%	$ 65,803
Community Development								
Salaries and Benefits	$ 225,354	$ 242,088	7.4%	$ 249,121	2.9%	$ 271,441	9.0%	$ 22,320
Supplies and Services	$ 4,255	$ 8,169	92.0%	$ 15,555	90.4%	$ 18,434	18.5%	$ 2,879
Total Community Development	$ 229,609	$ 250,257	9.0%	$ 264,676	5.8%	$ 289,875	9.5%	$ 25,199
Planning								
Salaries and Benefits	$ 420,000	$ 437,720	4.2%	$ 450,404	2.9%	$ 484,321	7.5%	$ 33,917
Supplies and Services	$ 129,653	$ 88,285	-31.9%	$ 126,730	43.5%	$ 138,602	9.4%	$ 11,872
Intergovernmental	$ 90,150	$ 92,150	2.2%	$ 88,738	-3.7%	$ 97,882	10.3%	$ 9,144
Total Planning	$ 639,803	$ 618,155	-3.4%	$ 665,872	7.7%	$ 720,805	8.2%	$ 54,933

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Animal Control								
Supplies and Services	$ 388	$ 122	-68.6%	$ 500	309.8%	$ 500	0.0%	$ -
Intergovernmental	$ 99,123	$ 101,413	2.3%	$ 105,045	3.6%	$ 133,788	27.4%	$ 28,743
Total Animal Control	$ 99,511	$ 101,535	2.0%	$ 105,545	3.9%	$ 134,288	27.2%	$ 28,743
Parks and Recreation								
Salaries and Benefits	$ 505,780	$ 508,730	0.6%	$ 490,233	-3.6%	$ 544,017	11.0%	$ 53,784
Supplies and Services	$ 270,491	$ 268,250	-0.8%	$ 373,069	39.1%	$ 301,219	-19.3%	$ (71,850)
Intergovernmental	$ 2,100	$ 2,296	9.3%	$ 2,993	30.4%	$ 2,755	-8.0%	$ (238)
Total Parks and Recreation	$ 778,371	$ 779,276	0.1%	$ 866,295	11.2%	$ 847,991	-2.1%	$ (18,304)
Parks Maintenance								
Salaries and Benefits	$ 559,466	$ 533,609	-4.6%	$ 518,937	-2.7%	$ 530,392	2.2%	$ 11,455
Supplies and Services	$ 390,804	$ 428,162	9.6%	$ 449,156	4.9%	$ 497,847	10.8%	$ 48,691
Total Parks and Recreation	$ 950,270	$ 961,771	1.2%	$ 968,093	0.7%	$ 1,028,239	6.2%	$ 60,146
Building								
Salaries and Benefits	$ 445,105	$ 520,775	17.0%	$ 529,566	1.7%	$ 564,329	6.6%	$ 34,763
Supplies and Services	$ 26,521	$ 21,342	-19.5%	$ 26,482	24.1%	$ 28,026	5.8%	$ 1,544
Total Building	$ 471,626	$ 542,117	14.9%	$ 556,048	2.6%	$ 592,355	6.5%	$ 36,307
Central Services								
Salaries and Benefits	$ 104,214	$ 106,628	2.3%	$ 108,187	1.5%	$ 112,841	4.3%	$ 4,654
Supplies and Services	$ 134,480	$ 117,667	-12.5%	$ 102,501	-12.9%	$ 114,986	12.2%	$ 12,485
Total Central Services	$ 238,694	$ 224,295	-6.0%	$ 210,688	-6.1%	$ 227,827	8.1%	$ 17,139
Library								
Salaries and Benefits	$ 1,105,646	$ 986,368	-10.8%	$ 1,039,173	5.4%	$ 1,170,746	12.7%	$ 131,573
Supplies and Services	$ 188,652	$ 218,001	15.6%	$ 194,556	-10.8%	$ 175,273	-9.9%	$ (19,283)
Intergovernmental	$ 918	$ 812	-11.5%	$ 1,660	104.4%	$ 1,694	2.0%	$ 34
Capital	$ 87,545	$ 88,926	0.0%	$ 108,382	21.9%	$ 130,000	19.9%	$ 21,618
Total Library	$ 1,382,761	$ 1,294,107	-6.4%	$ 1,343,771	3.8%	$ 1,477,713	10.0%	$ 133,942
Support to Other Funds								
Transfers to Other Funds	$ 4,795,181	$ 4,629,386	-3.5%	$ 6,498,673	40.4%	$ 6,037,526	-7.1%	$ (461,148)

	2015 Actual	2016 Actual	Annual % Change	2017 Estimated	Annual % Change	2018 Budget	Annual % Change	2018 Change
Total Support to Other Funds	$ 4,795,181	$ 4,629,386	-3.5%	$ 6,498,673	40.4%	$ 6,037,526	-7.1%	$ (461,148)
TOTAL GENERAL FUND	**$ 18,741,882**	**$ 18,722,954**	**-0.1%**	**$ 21,135,012**	**12.9%**	**$ 21,528,591**	**1.6%**	**$ 333,433**