City of Camas
2026 Budget

December 1, 2025 Final

Fund	Projected Beginning Fund Balance	2026 Revenues	2026 Reappropriation	Projected Ending Fund Balance	Change in Fund Balance
General	$ 14,047,385	$ 38,433,499	$ 41,718,105	$ 10,762,779	$ (3,284,606)
City Street	$ 1,670,091	$ 6,097,219	$ 6,471,887	$ 1,295,423	$ (374,668)
Transportation Benefit District	$ 1,442	$ 1,073,155	$ 1,070,000	$ 4,597	$ 3,155
Tree Fund	$ 49,537	$ 1,470	$ -	$ 51,007	$ 1,470
C/W Fire and EMS	$ 2,057,476	$ 18,322,661	$ 19,721,372	$ 658,765	$ (1,398,711)
Lodging Tax	$ 49,514	$ 39,900	$ 50,000	$ 39,414	$ (10,100)
Cemetery	$ 194,265	$ 301,497	$ 314,795	$ 180,967	$ (13,298)
Unlimited G.O. Bond Debt Service	$ 265,371	$ 2,057,370	$ 1,714,475	$ 608,266	$ 342,895
Limited G.O. Bond Debt Service	$ -	$ 4,706,569	$ 4,706,569	$ -	$ -
Real Estate Excise Tax Capital	$ 12,477,926	$ 2,991,778	$ 3,362,629	$ 12,107,075	$ (370,851)
Park Impact Fee Capital	$ 4,353,598	$ 2,351,846	$ 1,764,082	$ 4,941,362	$ 587,764
Transportation Impact Fee Capital	$ 5,538,859	$ 3,432,741	$ 1,624,008	$ 7,347,592	$ 1,808,733
Fire Impact Fee	$ 1,524,000	$ 859,683	$ -	$ 2,383,683	$ 859,683
SR 500 and Everett Capital Project Fund	$ -	$ 1,200,000	$ 1,200,000	$ -	$ -
Lake and Sierra Capital Project Fund	$ 3,020,000	$ 50,000	$ 3,000,000	$ 70,000	$ (2,950,000)
Northshore Blvd Capital Project Fund	$ 3,020,000	$ 50,000	$ 3,000,000	$ 70,000	$ (2,950,000)
Facilities Capital Improvement Fund	$ -	$ 4,168,000	$ 4,168,000	$ -	$ -
Legacy Lands Project Fund	$ 17,052,567	$ 295,237	$ 2,540,296	$ 14,807,508	$ (2,245,059)
Fire Station 41 Capital Project Fund	$ 25,605,735	$ 750,000	$ 12,500,000	$ 13,855,735	$ (11,750,000)
Storm Water Utility	$ 4,317,260	$ 3,308,549	$ 5,402,557	$ 2,223,252	$ (2,094,008)
City Solid Waste	$ 4,078,026	$ 3,767,988	$ 3,663,677	$ 4,182,337	$ 104,311
Water-Sewer	$ 16,883,519	$ 30,928,570	$ 27,416,218	$ 20,395,871	$ 3,512,352
Water-Sewer Capital Projects	$ -	$ 6,304,000	$ 6,304,000	$ -	$ -
2019 Water Construction Projects	$ 1,372,963	$ 2,127,037	$ 3,500,000	$ -	$ (1,372,963)
Water-Sewer Capital Reserve	$ 22,158,035	$ 6,122,815	$ 16,694,268	$ 11,586,582	$ (10,571,453)
2025 Water-Sewer Bond Projects	$ 21,633,742	$ 642,668	$ 15,200,000	$ 7,076,410	$ (14,557,332)
Water-Sewer Operations Center North Fund	$ 1,100,000	$ 30,000	$ 1,000,000	$ 130,000	$ (970,000)
Equipment Rental	$ 3,056,442	$ 2,574,966	$ 4,152,932	$ 1,478,476	$ (1,577,966)
Facilities Internal Service	$ 534,734	$ 2,564,698	$ 2,834,180	$ 265,252	$ (269,482)
IT Internal Service	$ -	$ 100,000	$ 100,000	$ -	$ -
Firefighter's Pension	$ 907,359	$ 19,018	$ 99,793	$ 826,584	$ (80,775)
Retiree Medical	$ 8,086	$ 174,913	$ 182,644	$ 355	$ (7,731)
LEOFF 1 Disablity Board	$ 266,049	$ 193,044	$ 382,032	$ 77,061	$ (188,988)
Total City Budget 2026	**$ 167,243,981**	**$ 146,040,891**	**$ 195,858,519**	**$ 117,426,353**	**$ (49,817,628)**

City of Camas
2026 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 1/1/2025	$ 14,047,385	$ 4,022,325	$ 265,371	$ 72,592,685	$ 71,543,545	$ 3,591,176	$ 1,181,494	$ 167,243,981
Revenues								
Taxes	$ 25,070,366	$ 4,683,698	$ 2,057,370	$ 2,706,592				$ 34,518,026
Licenses and Permits	$ 3,096,378	$ 303,187						$ 3,399,565
Intergovernmental	$ 786,913	$ 2,078,943		$ 1,714,453	$ -			$ 4,580,309
Charges for Services	$ 8,474,403	$ 7,735,723		$ 6,470,225	$ 31,548,847	$ 4,565,109		$ 58,794,307
Fines and Forfeitures	$ 134,911	$ 15,733			$ 69,961			$ 220,605
Miscellaneous Revenue	$ 860,528	$ 52,658		$ 1,604,468	$ 2,259,551	$ 574,555	$ 27,039	$ 5,378,799
Non-Revenues	$ -			$ -	$ -			$ -
Transfers	$ 10,000	$ 10,965,960	$ 4,706,569	$ 3,653,547	$ 19,353,268	$ 100,000	$ 359,936	$ 39,149,280
Total Revenue	$ 38,433,499	$ 25,835,902	$ 6,763,939	$ 16,149,285	$ 53,231,627	$ 5,239,664	$ 386,975	$ 146,040,891
Total Available Resources	$ 52,480,884	$ 29,858,227	$ 7,029,310	$ 88,741,970	$ 124,775,172	$ 8,830,840	$ 1,568,469	$ 313,284,872
Expenditures								
Salaries and Benefits	$ 20,259,866	$ 17,159,111			$ 6,115,736	$ 1,569,895	$ 564,676	$ 45,669,284
Supplies and Services	$ 10,142,225	$ 5,627,337		$ 307,220	$ 13,962,713	$ 2,749,037	$ 3,500	$ 32,792,032
Capital	$ 559,162	$ 3,349,582		$ 25,453,069	$ 33,825,525	$ 2,766,279		$ 65,953,617
Debt Service		$ -	$ 6,421,044	$ -	$ 5,873,262			$ 12,294,306
Transfers	$ 10,756,852	$ 1,492,024		$ 7,398,726	$ 19,403,484	$ 1,901	$ 96,293	$ 39,149,280
Total Expenditures	$ 41,718,105	$ 27,628,054	$ 6,421,044	$ 33,159,015	$ 79,180,720	$ 7,087,112	$ 664,469	$ 195,858,519
Estimated Ending Fund Balance	$ 10,762,779	$ 2,230,173	$ 608,266	$ 55,582,955	$ 45,594,452	$ 1,743,728	$ 904,000	$ 117,426,353
Total Expenditures and Reserve Balance	$ 52,480,884	$ 29,858,227	$ 7,029,310	$ 88,741,970	$ 124,775,172	$ 8,830,840	$ 1,568,469	$ 313,284,872

City of Camas
Revenue Budget Summary for 2026

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
General Fund										
Taxes	$ 23,225,300	$ 24,045,768	3.5%	$ 25,446,554	5.8%	$ 1,400,786	$ 25,070,366	-1.5%	$ (376,188)	New Construction, Sales Tax increase (Adopted 3% Util Tax Vote)
Licenses and Permits	$ 2,199,286	$ 2,490,750	13.3%	$ 2,544,261	2.1%	$ 53,511	$ 3,096,378	21.7%	$ 552,117	Increase in fees and Multi-Family construction growth
Intergovernmental	$ 948,469	$ 1,119,277	18.0%	$ 785,112	-29.9%	$ (334,165)	$ 786,913	0.2%	$ 1,801	Population growth
Charges for Services	$ 5,897,829	$ 6,997,125	18.6%	$ 8,185,964	17.0%	$ 1,188,839	$ 8,474,403	3.5%	$ 288,439	Increase in fees at CPI and increase in construction
Fines and Forfeitures	$ 132,016	$ 137,600	4.2%	$ 134,948	-1.9%	$ (2,652)	$ 134,911	0.0%	$ (37)	Flat rate in Court fines and fees
Miscellaneous Revenue	$ 904,065	$ 433,158	-52.1%	$ 697,209	61.0%	$ 264,051	$ 860,528	23.4%	$ 163,319	Higher interest rates, Opioid funding
Transfers from other funds	$ 3,100,512	$ 10,000	100.0%	$ 10,000	0.0%	$ -	$ 10,000	0.0%	$ -	ARPA funding ended, Lodging Tax for Hometown Holidays
Total General Fund	$ 36,407,477	$ 35,233,678	-3.2%	$ 37,804,048	7.3%	$ 2,570,370	$ 38,433,499	1.7%	$ 629,451	
Special Revenue Funds										
Street Fund										
Intergovernmental	$ 583,453	$ 515,944	-11.6%	$ 517,296	0.3%	$ 1,352	$ 1,477,653	185.6%	$ 960,357	Federal grants for capital projects
Miscellaneous Revenue	$ 14,732	$ 39,560	168.5%	$ 11,581	-70.7%	$ (27,979)	$ 11,580	0.0%	$ (1)	Interest revenue stable
Transfers from other funds	$ 3,019,709	$ 6,014,009	99.2%	$ 3,541,048	-41.1%	$ (2,472,961)	$ 4,607,986	30.1%	$ 1,066,938	TBD funding, Bond funds(in 2025), TIF funding & GF Subsidy
Total Street Fund	$ 3,617,894	$ 6,569,513	81.6%	$ 4,069,925	-38.0%	$ (2,499,588)	$ 6,097,219	49.8%	$ 2,027,294	
Transportation Benefit District										
Taxes	$ -	$ 521,970	100.0%	$ 275,937	-47.1%	$ (246,033)	$ 806,444	192.3%	$ 530,507	Sales Tax Calculation is direct and not allocated
Charges for Service		$ 129,472	100.0%	$ 311,163	140.3%	$ 181,691	$ 266,711	-14.3%	$ (44,452)	Intitial estimates are lower than DOL count
Total TBD Fund	$ -	$ 651,442	100.0%	$ 587,100	-9.9%	$ (64,342)	$ 1,073,155	82.8%	$ 486,055	
Tree Fund										
Fines and Forfeitures	$ 32,000	$ -	-100.0%	$ -	0.0%	$ -		0.0%	$ -	
Miscellaneous Revenue	$ 530	$ 1,214	129.0%	$ 357	-70.6%	$ (857)	$ 1,470	311.8%	$ 1,113	Interest revenue stable
Total Tree Fund	$ 32,530	$ 1,214	-96.3%	$ 357	-70.6%	$ (857)	$ 1,470	311.8%	$ 1,113	
C/W Fire and EMS Fund										
Taxes	$ 2,608,553	$ 3,719,074	42.6%	$ 3,839,335	3.2%	$ 120,261	$ 3,839,335	0.0%	$ -	Increase in new construction
Licenses and Permits	$ 114,493	$ 135,058	18.0%	$ 243,512	80.3%	$ 108,454	$ 303,187	24.5%	$ 59,675	Increase in fees and Multi-Family construction growth
Intergovernmental	$ 463,300	$ 740,228	59.8%	$ 601,290	-18.8%	$ (138,938)	$ 601,290	0.0%	$ -	GEMT assumed at historical average rate
Charges for Services	$ 7,630,706	$ 8,050,513	5.5%	$ 7,367,419	-8.5%	$ (683,094)	$ 7,370,755	0.0%	$ 3,336	Washougal's share adjustment
Fines and Forfeitures	$ 18,072	$ 21,501	19.0%	$ 15,733	-26.8%	$ (5,768)	$ 15,733	0.0%	$ -	Adjusted for CPI and population
Miscellaneous Revenue	$ 34,096	$ 18,782	-44.9%	$ 34,387	83.1%	$ 15,605	$ 34,387	0.0%	$ -	No contributions anticipated
Transfers from other funds	$ 5,735,980	$ 5,720,267	-0.3%	$ 5,897,364	3.1%	$ 177,097	$ 6,157,974	4.4%	$ 260,610	Camas General Fund transfers per ILA formula&Ambulance
Total C/W Fire and EMS Fund	$ 16,605,200	$ 18,405,423	10.8%	$ 17,999,040	-2.2%	$ (406,383)	$ 18,322,661	1.8%	$ 323,621	
Lodging Tax Fund										
Taxes	$ 37,362	$ 34,253	-8.3%	$ 37,919	10.7%	$ 3,666	$ 37,919	0.0%	$ -	Hotel and Vacation rentals
Miscellaneous Revenue	$ 1,852	$ 2,949	59.2%	$ 1,981	-32.8%	$ (968)	$ 1,981	300.0%	$ -	Higher interest rates
Total Lodging Tax Fund	$ 39,214	$ 37,202	-5.1%	$ 39,900	7.3%	$ 2,698	$ 39,900	0.0%	$ -	
Cemetery Fund										
Charges for Services	$ 79,903	$ 85,239	6.7%	$ 98,133	15.1%	$ 12,894	$ 98,257	0.1%	$ 124	Fee increases
Miscellaneous Revenue	$ 2,967	$ 3,386	14.1%	$ 3,240	-4.3%	$ (146)	$ 3,240	0.0%	$ -	Interest revenue stable
Transfers from other funds	$ 200,000	$ 200,000	0.0%	$ 200,000	0.0%	$ -	$ 200,000	0.0%	$ -	Transfer from General Fund
Total Cemetery Fund	$ 282,870	$ 288,625	2.0%	$ 301,373	4.4%	$ 12,748	$ 301,497	0.0%	$ 124	
Debt Funds										
Unlimited GO Debt Service Fund										
Taxes	$ 21	$ 1,764,000		$ -		$ (1,764,000)	$ 2,057,370		$ 2,057,370	Bond Levy not included in biennial budget adoption
Total Unlimited GO Debt Srv Fund	$ 21	$ 1,764,000		$ -		$ (1,764,000)	$ 2,057,370		$ 2,057,370	
Limited Debt Service Fund										
Transfers from other funds	$ 4,288,293	$ 4,248,210	-0.9%	$ 4,294,351	1.1%	$ 46,141	$ 4,706,569	9.6%	$ 412,218	Based on DS schedules and the 2025 LTGO Bonds
Total Debt Service Fund	$ 4,288,293	$ 4,248,210	-0.9%	$ 4,294,351	1.1%	$ 46,141	$ 4,706,569	9.6%	$ 412,218	

Capital Funds

EXHIBIT A

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Real Estate Excise Tax Fund										
Taxes	$ 2,238,918	$ 2,627,759	17.4%	$ 2,374,191	-9.6%	$ (253,568)	$ 2,706,592	14.0%	$ 332,401	Improving real estate market in 2024
Intergovernmental	$ 238,597	$ 604,454	153.3%	$ -	-100.0%	$ (604,454)	$ -	0.0%	$ -	RCO Grant for Crown Park in 2025
Miscellaneous Revenue	$ 233,733	$ 275,542	17.9%	$ 249,307	-9.5%	$ (26,235)	$ 285,186	14.4%	$ 35,879	Higher fund balance with higher rates
Transfers from other funds	$ 818,584	$ 4,895,862	498.1%	$ -	-100.0%	$ (4,895,862)	$ -	0.0%	$ -	Transfer of bond proceeds for Crown Park in 2025
Total Real Estate Excise Tax Fund	$ 3,529,832	$ 8,403,617	138.1%	$ 2,623,498	-68.8%	$ (5,780,119)	$ 2,991,778	14.0%	$ 368,280	
Park Impact Fee Fund										
Charges for Services	$ 1,376,196	$ 1,952,930	41.9%	$ 1,806,482	-7.5%	$ (146,448)	$ 2,230,757	23.5%	$ 424,275	Increase in Park Impact Fees and permit activity
Miscellaneous Revenue	$ 79,585	$ 117,562	47.7%	$ 82,820	-29.6%	$ (34,742)	$ 121,089	46.2%	$ 38,269	Higher fund balance with higher rates
Total Park Impact Fee Fund	$ 1,455,781	$ 2,070,492	42.2%	$ 1,889,302	-8.8%	$ (181,190)	$ 2,351,846	24.5%	$ 462,544	
Transportation Impact Fee Fund										
Charges for Services	$ 1,797,079	$ 2,484,310	38.2%	$ 2,763,422	11.2%	$ 279,112	$ 3,412,447	23.5%	$ 649,025	Increase in permit activity
Miscellaneous Revenue	$ 72,496	$ 128,724	77.6%	$ 20,078	-84.4%	$ (108,646)	$ 20,294	1.1%	$ 216	Interest rate increase
Total Transportation Impact Fee Fund	$ 1,869,575	$ 2,613,034	39.8%	$ 2,783,500	6.5%	$ 170,466	$ 3,432,741	23.3%	$ 649,241	
Fire Impact Fee Fund										
Charges for Services	$ 509,339	$ 678,013	33.1%	$ 669,727	-1.2%	$ (8,286)	$ 827,021	23.5%	$ 157,294	Increase in permit activity
Miscellaneous Revenue	$ 18,524	$ 31,711	71.2%	$ 19,980	-37.0%	$ 2,547	$ 32,662	63.5%	$ 12,682	Higher interest rates and higher fund balance
Total Fire Impact Fee Fund	$ 527,863	$ 709,724	34.5%	$ 689,707	-2.8%	$ (5,739)	$ 859,683	24.6%	$ 169,976	
SR 500 and Everett Capital Project Fund										
Intergovernmental	$ -	$ 475,000	100.0%	$ -	-100.0%	$ (475,000)	$ 1,006,453	100.0%	$ 1,006,453	State Grant
Miscellaneous Revenue	$ -	$ -	0.0%	$ -	0.0%	$ -	$ -	0.0%	$ -	
Debt Proceeds	$ -	$ -	0.0%	$ 800,000	100.0%	$ 800,000	$ -	-100.0%	$ (800,000)	Grant funding for planning with possible debt for construction
Transfers from other funds	$ 11,321	$ 166,383	1369.7%	$ -	-100.0%	$ (166,383)	$ 193,547	100.0%	$ 193,547	Transfer from Streets
Total SR500 and Everett	$ 11,321	$ 641,383	5565.4%	$ 800,000	24.7%	$ 158,617	$ 1,200,000	50.0%	$ 400,000	
Lake and Sierra Capital Project Fund										
Miscellaneous Revenue	$ -	$ 35,417	100.0%	$ -	-100.0%	$ (35,417)	$ 50,000	100.0%	$ 50,000	Interest earnings on proceeds
Debt Proceeds	$ -	$ 3,035,702	100.0%	$ -	-100.0%	$ (3,035,702)		0.0%	$ -	2025 LTGO Bond
Tota Lake and Sierra Capital Fund	$ -	$ 3,071,119	100.0%	$ -	-100.0%	$ (3,071,119)	$ 50,000	100.0%	$ 50,000	
Northshore Blvd Capital Project Fund										
Miscellaneous Revenue	$ -	$ 35,417	100.0%	$ -	-100.0%	$ (35,417)	$ 50,000	100.0%	$ 50,000	Interest earnings based on bond spenddown
Debt Proceeds	$ -	$ 3,035,702	100.0%	$ -	-100.0%	$ (3,035,702)	$ -	0.0%	$ -	2025 LTGO Bond
Total Northshore Blvd Capital Proj Fund	$ -	$ 3,071,119	100.0%	$ -	-100.0%	$ (3,071,119)	$ 50,000	100.0%	$ 50,000	
Facilities Capital Fund										
Intergovernmental	$ 444,360	$ 15,959	-96.4%	$ -	0.0%	$ -	$ 708,000	0.0%	$ 708,000	State Grant for Library
Transfers from other funds	$ 1,249,840	$ 1,026,325	-17.9%	$ -	-100.0%	$ (1,026,325)	$ 3,460,000	0.0%	$ 3,460,000	Transfers from REET and Bond Proceeds
Total Facilities Capital Fund	$ 1,694,200	$ 1,042,284	-38.5%	$ -	-100.0%	$ (1,026,325)	$ 4,168,000	0.0%	$ 4,168,000	
Legacy Lands Project Fund										
Intergovernmental	$ 1,250,000	$ -	-100.0%	$ -	0.0%	$ -	$ -	0.0%		Conservation Futures Funds
Miscellaneous Revenue	$ 775,740	$ 732,028	-5.6%	$ 295,237	-59.7%	$ (436,791)	$ 295,237	0.0%	$ -	Interest earnings based on changes in fund balance
Total Legacy Lands Project Fund	$ 2,025,740	$ 732,028	-63.9%	$ 295,237	-59.7%	$ (436,791)	$ 295,237	0.0%	$ -	
Fire Station 41 Capital Project Fund										
Miscellaneous Revenue	$ -	$ 13,014	100.0%	$ -	-100.0%	$ (13,014)	$ 750,000	100.0%	$ 750,000	Interest on bond proceeds
Debt Proceeds	$ -	$ 26,471,108	100.0%	$ -	-100.0%	$ (26,471,108)	$ -	0.0%	$ -	2025 UTGO Bond
Total Fire Station 41 Capital Fund	$ -	$ 26,484,122	100.0%	$ -	-100.0%	$ (26,484,122)	$ 750,000	100.0%	$ 750,000	
Enterprise Funds										
Storm Water Fund										
Intergovernmental	$ 334,071	$ 1,521,500	355.4%	$ -	-100.0%	$ (1,521,500)	$ -	0.0%		State Grants
Charges for Services	$ 2,425,260	$ 2,821,987	16.4%	$ 3,187,169	12.9%	$ 365,182	$ 3,187,169	0.0%	$ -	Rate Model increase 13.5%and increase in Population
Miscellaneous Revenue	$ 17,772	$ 36,521	105.5%	$ 21,380	-41.5%	$ (15,141)	$ 21,380	0.0%	$ -	Status quo interest earnings
Transfer from other funds	$ 10,763	$ 100,000	829.1%	$ -	-100.0%	$ (100,000)	$ 100,000	0.0%	$ 100,000	Transfer in from Sewer
Total Storm Water Fund	$ 2,787,866	$ 4,480,008	60.7%	$ 3,208,549	-28.4%	$ (1,171,459)	$ 3,308,549	3.1%	$ -	
Solid Waste Fund										
Charges for Services	$ 3,479,843	$ 3,546,810	1.9%	$ 3,752,420	5.8%	$ 205,610	$ 3,706,416	-1.2%	$ (46,004)	Rate Increase 2.5% + Population
Miscellaneous Revenue	$ 57,652	$ 82,308	42.8%	$ 61,572	-25.2%	$ (20,736)	$ 61,572	0.0%	$ -	Stable interest earnings

EXHIBIT A

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Transfer from other funds	$ 33,787	$ -	-100.0%	$ -	0.0%	$ -	$ -		$ -	ARPA funding
Total Solid Waste Fund	$ 3,571,282	$ 3,629,118	1.6%	$ 3,813,992	5.1%	$ 184,874	$ 3,767,988	-1.2%	$ (46,004)	

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Water/Sewer Fund										
Charges for Services	$ 17,847,120	$ 18,225,040	2.1%	$ 20,052,934	10.0%	$ 1,827,894	$ 18,928,805	-5.6%	$ (1,124,129)	Water 6% annual increase and Sewer 3.25% annual incr.
Fines and Forfeitures	$ 190,462	$ 67,596	-64.5%	$ 208,877	209.0%	$ 141,281	$ 69,961	-66.5%	$ (138,916)	Late fee penalties
Miscellaneous Revenue	$ 508,077	$ 898,361	76.8%	$ 538,136	-40.1%	$ (360,225)	$ 929,804	72.8%	$ 391,668	Accounting changes with facilities and interest higher
Non-Revenues	$ 386,415	$ 42,409	-89.0%		-100.0%	$ (42,409)		0.0%	$ -	Insurance recoveries and timber sales
Transfer from other funds	$ 66,907	$ 11,000,000	16340.7%	$ 11,000,000	0.0%	$ -	$ 11,000,000	0.0%	$ -	Service Dev Charges for repair and replacement projects
Total Water/Sewer Fund	$ 18,998,981	$ 30,233,406	59.1%	$ 31,799,947	5.2%	$ 1,566,541	$ 30,928,570	-2.7%	$ (871,377)	
Water/Sewer Construction Fund										
Transfer from other funds	$ 2,386,034	$ 8,706,198	264.9%	$ 375,000	-95.7%	$ 375,000	$ 6,304,000	1581.1%	$ 5,929,000	SDC Contributions & Rates
Total W/S Capital Fund	$ 2,386,034	$ 8,706,198	264.9%	$ 375,000	-95.7%	$ 375,000	$ 6,304,000	1581.1%	$ 5,929,000	
2019 Water Projects Construction Fund										
Miscellaneous Revenue	$ 321,789	$ 338,414	5.2%	$ 177,769	-47.5%	$ (160,645)	$ 177,769	0.0%	$ -	2019 Revenue Bonds scheduled to be spent in biennium
Transfer from other funds	$ -	$ -	0.0%			$ -	$ 1,949,268	100.0%	$ 1,949,268	Water-Sewer Capital Reserve Transfer
Total 2019 Water Proj Construction	$ 321,789	$ 338,414	5.2%	$ 177,769	-47.5%	$ (160,645)	$ 2,127,037	0.0%	$ 1,949,268	
Water/Sewer Capital Reserve Fund										
Charges for Services	$ 4,145,205	$ 5,559,667	34.1%	$ 3,515,379	-36.8%	$ (2,044,288)	$ 5,726,457	62.9%	$ 2,211,078	Service Development Charges tied to construction
Miscellaneous Revenue	$ 377,536	$ 623,835	65.2%	$ 396,358	-36.5%	$ (227,477)	$ 396,358	0.0%	$ -	Status quo interest earnings
Total Water/Sewer Cap. Reserve Fund	$ 4,522,741	$ 6,183,502	36.7%	$ 3,911,737	-36.7%	$ (2,271,765)	$ 6,122,815	56.5%	$ 2,211,078	
2025 Water/Sewer Projects Construction Fund										
Miscellaneous Revenue	$ -	$ 214,223	100.0%	$ -	-100.0%	$ (214,223)	$ 642,668	100.0%	$ 642,668	Interest earnings tied to spenddown allocation
Debt Proceeds	$ -	$ 21,419,519	100.0%	$ -	-100.0%	$ (21,419,519)	$ -	0.0%	$ -	2025 Revenue Bond
Total 2025 Water Proj Construction	$ -	$ 21,633,742	100.0%	$ -	-100.0%	$ (21,633,742)	$ 642,668	100.0%	$ 642,668	
Water/Sewer Ops Ctr North Fund										
Miscellaneous Revenue	$ -	$ 10,000	100.0%	$ -	-100.0%	$ (10,000)	$ 30,000	100.0%	$ 30,000	Interest earnings tied to spenddown allocation
Debt Proceeds	$ -	$ 1,000,000	100.0%	$ -	-100.0%	$ (1,000,000)	$ -	0.0%	$ -	2025 Revenue Bond
Total Water/Sewer Ops North Fund	$ -	$ 1,010,000	100.0%	$ -	-100.0%	$ (1,010,000)	$ 30,000	100.0%	$ 30,000	
Internal Support Funds										
Equipment Rental Fund										
Charges for Services	$ 2,383,270	$ 2,246,442	-5.7%	$ 2,528,411	12.6%	$ 281,969	$ 2,528,411	0.0%	$ -	Updated ERR model
Miscellaneous Revenue	$ 44,916	$ 56,666	26.2%	$ 46,555	-17.8%	$ (10,111)	$ 46,555	0.0%	$ -	Status quo interest earnings
Non-Revenue	$ 220,020	$ 89,776								Sale of Capital Assets and Insurance Recovery
Total Equipment Rental Fund	$ 2,648,206	$ 2,392,884	-9.6%	$ 2,574,966	7.6%	$ 271,858	$ 2,574,966	0.0%	$ -	
Facilities Rental Fund										
Charges for Services	$ -	$ 2,010,560	100.0%	$ -	-100.0%	$ (2,010,560)	$ 2,036,698	100.0%	$ 2,036,698	Facilities Rental Rate Model
Miscellaneous Revenue	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 528,000	100.0%	$ 528,000	
Total Facilities Rental Fund	$ -	$ 2,010,560	100.0%	$ -	-100.0%	$ (2,010,560)	$ 2,564,698	100.0%	$ 2,564,698	
IT Rental Fund										
Transfer from other funds	$ -	$ -		$ -	0.0%	$ -	$ 100,000	100.0%	$ 100,000	
Total IT Rental Fund	$ -	$ -		$ -	0.0%	$ -	$ 100,000	100.0%	$ 100,000	

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Reserve Funds										
Firefigher's Pension Fund										
Miscellaneous Revenue	$ 18,521	$ 24,384	31.7%	$ 19,018	-22.0%	$ (5,366)	$ 19,018	0.0%	$ -	Stable interest earnings
Total Firemen's Pension Fund	$ 18,521	$ 24,384	31.7%	$ 19,018	-22.0%	$ (5,366)	$ 19,018	0.0%	$ -	
Retiree Medical Fund										
Miscellaneous Revenue	$ 276	$ 420	52.2%	$ 282	-32.9%	$ (138)	$ 282	0.0%	$ -	Status quo interest earnings
Transfers from other funds	$ 160,847	$ 169,943	5.7%	$ 174,631	2.8%	$ 4,688	$ 174,631	0.0%	$ -	Increasing participants
Total Retiree Medical Fund	$ 161,123	$ 170,363	5.7%	$ 174,913	2.7%	$ 4,688	$ 174,913	0.0%	$ -	
LEOFF 1 Disability Board										
Miscellaneous Revenue	$ 7,739	$ 8,753	13.1%	$ 7,739	-11.6%	$ (1,014)	$ 7,739	0.0%	$ -	Higher interest rates

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	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Transfer from other funds	$ 176,694	$ 181,493	2.7%	$ 185,305	2.1%	$ 3,812	$ 185,305	0.0%	$ -	Higher medical costs
Total LEOFF 1 Disability Fund	$ 184,433	$ 190,246	3.2%	$ 193,044	1.5%	$ 3,812	$ 193,044	0.0%	$ -	

EXHIBIT A

City of Camas
Budget Reappropriation Summary for 2026

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
General Fund										
Salaries and Benefits	$ 17,795,456	$ 15,144,305	-14.9%	$ 20,291,143	34.0%	$ 5,146,838	$ 20,259,866	-0.2%	$ (31,277)	Filled vacant positions, 3 new positions and part of the Facilities positions
Supplies and Services	$ 8,535,547	$ 6,622,445	-22.4%	$ 8,957,521	35.3%	$ 2,335,076	$ 10,142,225	13.2%	$ 1,184,704	Implemented Facilities Rental Model
Debt	$ 30,479	$ 36,064	18.3%							
Capital	$ 318,379	$ 258,608	-18.8%	$ 149,991	-42.0%	$ (108,617)	$ 559,162	272.8%	$ 409,171	Vehicles and equipment for Police
Transfers to other funds	$ 9,109,091	$ 8,735,934	-4.1%	$ 9,838,734	12.6%	$ 1,102,800	$ 10,756,852	9.3%	$ 918,118	IT RR, Preservation, Streets, Cemetery, CWFD, Pensions
Total General Fund	$ 35,788,952	$ 30,797,356	-13.9%	$ 39,237,389	27.4%	$ 8,440,033	$ 41,718,105	6.3%	$ 2,480,716	
Special Revenue Funds										
Street Fund										
Salaries and Benefits	$ 991,491	$ 887,914	-10.4%	$ 991,433	11.7%	$ 103,519	$ 1,088,851	9.8%	$ 97,418	Positions filled, seasonals
Supplies and Services	$ 1,670,402	$ 1,307,312	-21.7%	$ 1,890,106	44.6%	$ 582,794	$ 2,115,095	11.9%	$ 224,989	Implemented Facilities Rental Model
Capital	$ 311,348	$ 2,967,025	853.0%	$ 1,028,048	-65.4%	$ (1,938,977)	$ 2,918,048	183.8%	$ 1,890,000	Preservation Prog funded by TBD and the GF Prop Tax
Transfers to other funds	$ 190,783	$ 273,839	43.5%	$ 195,334	-28.7%	$ (78,505)	$ 349,893	79.1%	$ 154,559	Debt Service,Retiree Medical, IT RR
Total Street Fund	$ 3,164,024	$ 5,436,090	71.8%	$ 4,104,921	-24.5%	$ (1,331,169)	$ 6,471,887	57.7%	$ 2,366,966	
Transportation Benefit District										
Transfer to other funds	$ -	$ 650,000	100.0%	$ -	-100.0%	$ (650,000)	$ 1,070,000	100.0%	$ 1,070,000	Transfer to Streets for Preservation
Total TBD Fund	$ -	$ 650,000	100.0%	$ -	-100.0%	$ (650,000)	$ 1,070,000	100.0%	$ 1,070,000	
Tree Fund										
Supplies and Services										
Total Tree Fund										
C/W Fire and EMS Fund										
Salaries and Benefits	$ 14,272,454	$ 12,831,440	-10.1%	$ 14,630,991	14.0%	$ 1,799,551	$ 15,911,520	8.8%	$ 1,280,529	COLA and Benefit increases
Supplies and Services	$ 2,621,341	$ 2,416,426	-7.8%	$ 2,814,554	16.5%	$ 398,128	$ 3,337,111	18.6%	$ 522,557	Cost increases, Facilities Rental Model
Capital	$ 955,533	$ 435,645	-54.4%	$ 150,000	-65.6%	$ (285,645)	$ 410,610	173.7%	$ 260,610	Brush Truck & Ambulance
Debt Payments	$ 7,527	$ -	-100.0%		0.0%	$ -		0.0%	$ -	
Transfer to other funds	$ 42,776	$ 71,203	66.5%	$ 43,617	-38.7%	$ (27,586)	$ 62,131	42.4%	$ 18,514	Debt Service,Retiree Medical, IT RR
Total C/W Fire and EMS Fund	$ 17,899,631	$ 15,754,714	-12.0%	$ 17,639,162	12.0%	$ 1,884,448	$ 19,721,372	11.8%	$ 2,082,210	
Lodging Tax Fund										
Supplies and Services	$ 19,994	$ 20,000	0.0%	$ 40,000	100.0%	$ 20,000	$ 40,000	0.0%	$ -	Camas Days, DCA advertising
Transfer to other funds		$ 10,000	100.0%	$ 10,000	0.0%	$ -	$ 10,000	0.0%	$ -	Hometown Holidays support
Total Lodging Tax Fund	$ 19,994	$ 30,000	50.0%	$ 50,000	66.7%	$ 20,000	$ 50,000	0.0%	$ -	
Cemetery Fund										
Salaries and Benefits	$ 150,455	$ 127,466	-15.3%	$ 147,493	15.7%	$ 20,027	$ 158,740	7.6%	$ 11,247	Status quo
Supplies and Services	$ 111,474	$ 119,503	7.2%	$ 151,114	26.5%	$ 31,611	$ 135,131	-10.6%	$ (15,983)	Implemented Facilities Rental Model
Capital	$ 50,499	$ 20,655	-59.1%	$ -	-100.0%	$ (20,655)	$ 20,924	100.0%	$ 20,924	Niche Wall
Total Cemetery Fund	$ 312,428	$ 267,624	-14.3%	$ 298,607	11.6%	$ 30,983	$ 314,795	5.4%	$ 16,188	
Debt Fund										
Unlimited GO Debt Service Fund										
Principal	$ -	$ 1,165,000	100.0%	$ -	-100.0%	$ (1,165,000)	$ 495,000	100.0%	$ 495,000	2025 UTGO Bonds
Interest	$ -	$ 333,628	100.0%	$ -	-100.0%	$ (333,628)	$ 1,219,475	100.0%	$ 1,219,475	2025 UTGO Bonds
Total Unlimited GO Debt Srv Fund	$ -	$ 1,498,628	100.0%	$ -	-100.0%	$ (1,498,628)	$ 1,714,475	100.0%	$ 1,714,475	
Limited GO Debt Service Fund										
Principal	$ 2,187,270	$ 2,357,427	7.8%	$ 2,372,780	0.7%	$ 15,353	$ 2,558,687	7.8%	$ 185,907	2015 LTGO Refunded and 2025 LTGO
Interest	$ 2,101,023	$ 1,890,783	-10.0%	$ 1,921,571	1.6%	$ 30,788	$ 2,147,882	11.8%	$ 226,311	2015 LTGO Refunded and 2025 LTGO
Total Limited GO Debt Srv Fund	$ 4,288,293	$ 4,248,210	-0.9%	$ 4,294,351	1.1%	$ 46,141	$ 4,706,569	9.6%	$ 412,218	
Capital Fund										
Real Estate Excise Tax Fund										
Supplies and Services	$ 256,754	$ 30,136	-88.3%	$ 301,993	902.1%	$ 271,857	$ 301,993	0.0%	$ -	Engineering time billed for capitalization
Capital	$ 2,145,807	$ 5,644,326	163.0%	$ 650,000	-88.5%	$ (4,994,326)	$ 1,100,000	69.2%	$ 450,000	Forest Home Park Improv, ADA, Bike Park Design & Constr, Park & Trail Improv
Transfers to other funds	$ 3,106,367	$ 674,691	-78.3%	$ 1,875,814	178.0%	$ 1,201,123	$ 1,960,636	4.5%	$ 84,822	Transfer for Library Improvements and Debt Service
Total Real Estate Excise Tax Fund	$ 5,508,928	$ 6,349,153	15.3%	$ 2,827,807	-55.5%	$ (3,521,346)	$ 3,362,629	18.9%	$ 534,822	

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	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Park Impact Fee Fund										
Capital	$ 3,172	$ 693	-78.2%	$ 450,000	64835.1%	$ 449,307	$ 450,000	0.0%	$ -	East Lake Trail
Transfers to other funds	$ 1,155,070	$ 541,883	-53.1%	$ 1,164,719	114.9%	$ 622,836	$ 1,314,082	12.8%	$ 149,363	Debt Service
Total Park Impact Fee Fund	$ 1,158,242	$ 542,576	-53.2%	$ 1,614,719	197.6%	$ 1,072,143	$ 1,764,082	9.3%	$ 149,363	
Transportation Impact Fee Fund										
Transfers to other funds	$ 1,563,727	$ 632,962	-59.5%	$ 1,045,083	65.1%	$ 412,121	$ 1,624,008	55.4%	$ 578,925	Debt Service
Total Transportation Impact Fee Fund	$ 1,563,727	$ 632,962	-59.5%	$ 1,045,083	65.1%	$ 412,121	$ 1,624,008	55.4%	$ 578,925	
Fire Impact Fee Fund										
Transfers to other funds	$ -	$ -	0.0%	$ -	0.0%		$ -	0.0%	$ -	
Total Fire Impact Fee Fund	$ -	$ -	0.0%	$ -	0.0%		$ -	0.0%	$ -	
SR 500 and Everett Capital Project Fund										
Capital	$ 11,635	$ 313,658	2595.8%	$ 800,000	155.1%	$ 486,342	$ 1,200,000	50.0%	$ 400,000	Design work for SR 500/Everett
Total SR500 and Everett Cap Proj Fund	$ 11,635	$ 313,658	2595.8%	$ 800,000	155.1%	$ 486,342	$ 1,200,000	50.0%	$ 400,000	
Lake and Sierra Capital Project Fund										
Capital	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 3,000,000	100.0%	$ 3,000,000	Construction of Lake and Everett Traffic Circle
Debt Issuance Costs		$ 35,033	100.0%		0.0%	$ -				
Total Lake and Sierra Cap Proj Fund	$ -	$ 35,033	100.0%	$ -	0.0%	$ (35,033)	$ 3,000,000	100.0%	$ 3,000,000	
Northshore Blvd Capital Project Fund										
Capital	$ -		100.0%	$ -	0.0%	$ -	$ 3,000,000	100.0%	$ 3,000,000	Design work for North Shore Blvd
Debt	$ -		100.0%		0.0%	$ -				
Total Northshore Blve Cap Proj Fund	$ -	$ -	100.0%	$ -	0.0%	$ -	$ 3,000,000	100.0%	$ 3,000,000	
Facilities Capital Improvement Fund										
Capital	$ 2,330,097	$ 1,110,073	-52.4%	$ 100,000	-91.0%	$ (1,010,073)	$ 4,168,000	4068.0%	$ 4,068,000	Library Improvements and major maintenance improvements
Debt	$ 4,371	$ 16,532	278.2%		0.0%	$ (16,532)		0.0%		
Total Facilities Capital Project Fund	$ 2,334,468	$ 1,126,605	-51.7%	$ 100,000	-91.1%	$ (1,026,605)	$ 4,168,000	4068.0%	$ 4,068,000	
Legacy Lands Project Fund										
Supplies and Services	$ -	$ 5,160	100.0%	$ -	-100.0%	$ (5,160)	$ 5,227	100.0%	$ 5,227	Properties repair work
Capital	$ 483,277	$ 393,512	-18.6%	$ -	-100.0%	$ (393,512)	$ 35,069	0.0%	$ 35,069	Legacy Lands Study completed
Transfers to other funds	$ 3,273,588	$ 4,344,384	100.0%	$ -	-100.0%	$ (4,344,384)	$ 2,500,000	100.0%	$ 2,500,000	Move Facilities Bond Proceeds to Facilities Capital Fund
Total Legacy Lands Project Fund	$ 3,756,865	$ 4,743,056	26.3%	$ -	-100.0%	$ (4,743,056)	$ 2,540,296	100.0%	$ 2,540,296	
Fire Station 41 Capital Project Fund										
Capital	$ -	$ 468,172	100.0%	$ -	-100.0%	$ 468,172	$ 12,500,000	100.0%	$ 12,500,000	Project Management Spenddown Schedule
Debt	$ -	$ 171,108	100.0%	$ -	-100.0%	$ (171,108)	$ -	0.0%	$ -	
Total Fire Station 41 Capital Proj Fund	$ -	$ 639,280	100.0%	$ -	-100.0%	$ 297,064	$ 12,500,000	100.0%	$ 12,500,000	
Enterprise Funds										
Storm Water Fund										
Salaries and Benefits	$ 1,043,952	$ 688,512	-34.0%	$ 983,142	42.8%	$ 294,630	$ 1,046,246	6.4%	$ 63,104	COLA and Benefit increases
Supplies and Services	$ 1,344,061	$ 1,508,165	12.2%	$ 1,585,074	5.1%	$ 76,909	$ 1,642,663	3.6%	$ 57,589	Inflation costs
Capital	$ 6,816	$ 188,609	2667.2%	$ 175,000	-7.2%	$ (13,609)	$ 2,671,525	1426.6%	$ 2,496,525	Upper dams, Storm Treatment design for 3 facilities, generator, Lower dam gates
Debt Service Payments	$ 23,455	$ 19,593	-16.5%	$ 56,530	100.0%	$ 36,937	$ 39,461	-30.2%	$ (17,069)	Debt Service
Transfers to other funds	$ 85,964	$ -	-100.0%	$ -	0.0%	$ -	$ 2,662	100.0%	$ 2,662	IT RR
Total Storm Water Fund	$ 2,504,248	$ 2,404,879	-4.0%	$ 2,799,746	16.4%	$ 394,867	$ 5,402,557	93.0%	$ 2,602,811	
Solid Waste Fund										
Salaries and Benefits	$ 803,747	$ 561,425	-30.1%	$ 705,572	25.7%	$ 144,147	$ 700,556	-0.7%	$ (5,016)	Staffing changes
Supplies and Services	$ 2,779,977	$ 2,161,768	-22.2%	$ 2,962,528	37.0%	$ 800,760	$ 2,961,220	0.0%	$ (1,308)	Recycling adjustment
Transfers to other funds	$ 5,000		-100.0%		0.0%	$ -	$ 1,901	100.0%	$ 1,901	IT RR
Total Solid Waste Fund	$ 3,588,724	$ 2,723,193	-24.1%	$ 3,668,100	34.7%	$ 944,907	$ 3,663,677	-0.1%	$ (4,423)	
Water/Sewer Fund										
Salaries and Benefits	$ 4,297,122	$ 3,133,152	-27.1%	$ 3,720,372	18.7%	$ 587,220	$ 4,368,934	17.4%	$ 648,562	COLA and Benefits Increases
Supplies and Services	$ 7,393,722	$ 6,765,911	-8.5%	$ 8,649,075	27.8%	$ 1,883,164	$ 9,358,830	8.2%	$ 709,755	Implementation of Facilities Model, Inflation
Capital	$ 4,424,278	$ 1,535,844	-65.3%	$ 12,150,000	691.1%	$ 10,614,156	$ 5,150,000	-57.6%	$ (7,000,000)	WWTP funded with revenue bonds (sep fund)
Debt Service Payments	$ 1,581,031	$ 2,246,658	42.1%	$ 4,319,813	92.3%	$ 2,073,155	$ 5,833,801	35.0%	$ 1,513,988	Debt Service Schedules
Transfers to other funds	$ 2,777,376	$ 5,291,777	90.5%	$ 208,105	-96.1%	$ (5,083,672)	$ 2,704,653	1199.7%	$ 2,496,548	New capital projects
Total Water/Sewer Fund	$ 20,473,529	$ 18,973,342	-7.3%	$ 29,047,365	53.1%	$ 10,074,023	$ 27,416,218	-5.6%	$ (1,631,147)	

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	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
W/S Capital Projects Fund										
Capital	$ 4,214,012	$ 9,360,598	122.1%	$ 9,375,000	0.2%	$ 14,402	$ 6,304,000	-32.8%	$ (3,071,000)	Projects moved to 2025 Revenue Bond Projects Fund
Total W/S Capital Projects	$ 4,214,012	$ 9,360,598	122.1%	$ 9,375,000	0.2%	$ 14,402	$ 6,304,000	-32.8%	$ (3,071,000)	
2019 Water Construction Projects										
Capital	$ 3,132,741	$ 3,249,793	3.7%	$ -	-100.0%	$ (3,249,793)	$ 3,500,000	100.0%	$ 3,500,000	Completion of Lower Prune Hill Reservoir/Booster Station
Total 2019 Water Construction Projects	$ 3,132,741	$ 3,249,793	3.7%	$ -	-100.0%	$ (3,249,793)	$ 3,500,000	100.0%	$ 3,500,000	
2025 Water-Sewer Bond Projects										
Capital	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 15,200,000	100.0%	$ 15,200,000	PFAS Well Mitigation/Angelo Booster Stations Design/Crown Road Trans Main
Total 2025 W/S Bond Projects	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 15,200,000	100.0%	$ 15,200,000	
Northshore Ops Center Construction										
Capital	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 1,000,000	100.0%	$ 1,000,000	PFAS Well Mitigation/Angelo Booster Stations Design/Crown Road Trans Main
Total Northshore Ops Center Constructior	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 1,000,000	100.0%	$ 1,000,000	
W/S Capital Reserve Fund										
Transfers to other funds	$ -	$ 3,245,363	100.0%	$ 11,200,000	245.1%	$ 7,954,637	$ 16,694,268	100.0%	$ 5,494,268	PFAS Well Mitigation/Angelo Booster Stations Design/Crown Road Trans Main
Total WS Cap Reserve Fund	$ -	$ 3,245,363	100.0%	$ 11,200,000	245.1%	$ 7,954,637	$ 16,694,268	100.0%	$ 5,494,268	
Internal Support Funds										
Equipment Rental Fund										
Salaries and Benefits	$ 714,316	$ 580,928	-18.7%	$ 642,068	10.5%	$ 61,140	$ 934,575	45.6%	$ 292,507	COLA, vacancies filled, Benefit increases
Supplies and Services	$ 814,038	$ 622,486	-23.5%	$ 840,954	35.1%	$ 218,468	$ 730,177	-13.2%	$ (110,777)	Implementation of Facilities Model, Inflation
Capital	$ 701,754	$ 1,537,105	119.0%	$ 1,485,000	-3.4%	$ (52,105)	$ 2,486,279	67.4%	$ 1,001,279	Replacement Schedule
Transfers to other funds							$ 1,901		$ 1,901	IT RR fund
Total Equpment Rental Fund	$ 2,230,108	$ 2,740,519	22.9%	$ 2,968,022	8.3%	$ 227,503	$ 4,152,932	39.9%	$ 1,184,910	
Facilities Rental Fund										
Salaries and Benefits		$ 232,691	100.0%		-100.0%	$ (232,691)	$ 635,320	100.0%	$ 635,320	Hiring two maint specialist, one Sr ASA and upgrade two positions
Supplies and Services		$ 1,242,135	100.0%		-100.0%	$ (1,242,135)	$ 2,018,860	100.0%	$ 2,018,860	Full yr of Facilities Model
Capital							$ 180,000	100.0%	$ 180,000	Two vehicles for 2 new maint specialists
Total Facilities Rental Fund		$ 1,474,826	100.0%		-100.0%	$ (1,474,826)	$ 2,834,180	100.0%	$ 2,834,180	
IT Rental Fund										
Capital	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 100,000	0.0%	$ 100,000	New Phone System
Total IT Rental Fund	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 100,000	0.0%	$ 100,000	
Reserve Funds										
Firefighter's Pension Fund										
Professional Services	$ 3,500	$ -	-100.0%	$ 3,796	100.0%	$ 3,796	$ 3,500	100.0%	$ (296)	ACFR actuarial expense
Transfers to other funds	$ 91,152	$ 84,252	-7.6%	$ 96,293	14.3%	$ 12,041	$ 96,293	0.0%	$ -	increase in pension costs
Total Firefighters's Pension Fund	$ 94,652	$ 84,252	-11.0%	$ 100,089	18.8%	$ 15,837	$ 99,793	-0.3%	$ (296)	
Retiree Medical Benefits Fund										
Salary and Benefits	$ 175,508	$ 152,282	-13.2%	$ 182,644	19.9%	$ 30,362	$ 182,644	0.0%	$ -	Number of active participants levels increases and healthcare increases
Total Retiree Medical Fund	$ 175,508	$ 152,282	-13.2%	$ 182,644	19.9%	$ 30,362	$ 182,644	0.0%	$ -	
LEOFF 1 Disability Board										
Salary and Benefits	$ 286,452	$ 250,420	-12.6%	$ 299,225	100.0%	$ 48,805	$ 382,032	27.7%	$ 82,807	Number of active participants levels increases and healthcare increases
Total LEOFF 1 Disability Fund	$ 286,452	$ 250,420	-12.6%	$ 299,225	100.0%	$ 48,805	$ 382,032	27.7%	$ 82,807	

City of Camas
General Fund Expenditure Budget Summary for 2026

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Legislative										
Salaries and Benefits	$ 257,153	$ 243,543	-5.3%	$ 291,005	19.5%	$ 47,462	$ 360,423	23.9%	$ 69,418	Back to fully staff
Supplies and Services	$ 13,536	$ 16,022	18.4%	$ 20,634	28.8%	$ 4,612	$ 24,373	18.1%	$ 3,739	Facilities rental rates and advertising costs
Total Legislative	$ 270,689	$ 259,565	-4.1%	$ 311,639	20.1%	$ 52,074	$ 384,796	23.5%	$ 73,157	
Judicial										
Salaries and Benefits	$ 274,930	$ 232,793	-15.3%	$ 285,241	22.5%	$ 52,448	$ 303,559	6.4%	$ 18,318	Status quo staffing
Supplies and Services	$ 280,565	$ 164,360	-41.4%	$ 376,274	128.9%	$ 211,914	$ 418,905	11.3%	$ 42,631	Increase in Clark County costs
Total Judicial	$ 555,495	$ 397,153	-28.5%	$ 661,515	66.6%	$ 264,362	$ 722,464	9.2%	$ 60,949	
Executive										
Salaries and Benefits	$ 686,444	$ 584,101	-14.9%	$ 765,868	31.1%	$ 181,767	$ 808,435	5.6%	$ 42,567	Back to fully staffed
Supplies and Services	$ 421,708	$ 381,165	-9.6%	$ 265,702	-30.3%	$ (115,463)	$ 362,456	36.4%	$ 96,754	Strategic Plan completed, Implementation costs
Total Executive	$ 1,108,152	$ 965,266	-12.9%	$ 1,031,570	6.9%	$ 66,304	$ 1,170,891	13.5%	$ 139,321	
Finance										
Salaries and Benefits	$ 1,788,761	$ 1,495,754	-16.4%	$ 2,032,418	35.9%	$ 536,664	$ 1,930,910	-5.0%	$ (101,508)	Fully staffed - lower benefit costs
Supplies and Services	$ 490,537	$ 658,814	34.3%	$ 594,596	-9.7%	$ (64,218)	$ 746,708	25.6%	$ 152,112	ERP contract costs
Intergovernmental	$ 30,479	$ 36,064	18.3%	$ -	-100.0%	$ (36,064)	$ -	0.0%	$ -	
Taxes and Assessments	$ 10,156	$ 102,429	908.6%	$ 447,761	337.1%	$ 345,332	$ 444,252	-0.8%	$ (3,509)	State Excise Tax adjusted
Total Finance	$ 2,319,933	$ 2,293,061	-1.2%	$ 3,074,775	34.1%	$ 781,714	$ 3,121,870	1.5%	$ 47,095	
Legal										
Supplies and Services	$ 236,967	$ 209,426	-11.6%	$ 345,550	65.0%	$ 136,124	$ 343,021	-0.7%	$ (2,529)	Inflationary change
Total Legal	$ 236,967	$ 209,426	-11.6%	$ 345,550	65.0%	$ 136,124	$ 343,021	-0.7%	$ (2,529)	
Human Resources										
Salaries and Benefits	$ 390,955	$ 321,120	-17.9%	$ 380,412	18.5%	$ 59,292	$ 404,033	6.2%	$ 23,621	Status quo staffing
Supplies and Services	$ 75,170	$ 66,637	-11.4%	$ 84,711	27.1%	$ 18,074	$ 104,717	23.6%	$ 20,006	ERP costs, Facilities rental costs
Total Human Resources	$ 466,125	$ 387,757	-16.8%	$ 465,123	20.0%	$ 77,366	$ 508,750	9.4%	$ 43,627	
Administrative Services										
Salaries and Benefits	$ 219,106	$ 204,790	-6.5%	$ 256,219	25.1%	$ 51,429	$ 269,524	5.2%	$ 13,305	Fully staffed
Supplies and Services	$ 228,300	$ 177,724	-22.2%	$ 223,217	25.6%	$ 45,493	$ 299,396	34.1%	$ 76,179	Facilities Rental, Equipment Rental
Intergovernmental	$ 15,920	$ -	-100.0%	$ 8,352	100.0%	$ 8,352	$ 8,286	-0.8%	$ (66)	Clark County costs for Elections
Total Administrative Services	$ 463,326	$ 382,514	-17.4%	$ 487,788	27.5%	$ 105,274	$ 577,206	18.3%	$ 89,418	
Law Enforcement										
Salaries and Benefits	$ 5,967,726	$ 5,228,356	-12.4%	$ 6,893,650	31.9%	$ 1,665,294	$ 6,721,913	-2.5%	$ (171,737)	Three new positions
Supplies and Services	$ 1,522,892	$ 1,286,489	-15.5%	$ 1,335,083	3.8%	$ 48,594	$ 1,743,861	30.6%	$ 408,778	Supplies,training and equipment for new hires
Intergovernmental		$ 262,549	100.0%	$ 351,801	34.0%	$ 89,252	$ 268,062	-23.8%	$ (83,739)	SWAT/CRESA/Corrections Costs
Capital	$ -	$ 173,096	100.0%	$ -	100.0%	$ (173,096)	$ 335,346	-100.0%	$ 335,346	Replacement radios/Vehicles
Total Law Enforcement	$ 7,490,618	$ 6,950,490	-7.2%	$ 8,580,534	23.5%	$ 1,630,044	$ 9,069,182	5.7%	$ 488,648	
Work Crew										
Salaries and Benefits	$ 84,678	$ 85,533	1.0%	$ 112,825	31.9%	$ 27,292	$ 179,232	58.9%	$ 66,407	Fully staffed in 2025
Supplies and Services	$ 176,511	$ 102,243	-42.1%	$ 74,794	-26.8%	$ (27,449)	$ 161,378	115.8%	$ 86,584	Facilities Rental, Equipment rental
Intergovernmental	$ 134,411	$ 9,282	-93.1%	$ 268,064	2788.0%	$ 258,782	$ -	0.0%	$ (268,064)	Jail costs moved to Police
Total Detention and Correction	$ 395,600	$ 197,058	-50.2%	$ 455,683	131.2%	$ 258,625	$ 340,610	-25.3%	$ (115,073)	
Information Services										

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Salaries and Benefits	$ 1,126,923	$ 998,705	-11.4%	$ 1,179,767	18.1%	$ 181,062	$ 1,321,423	12.0%	$ 141,656	Fully staffed
Supplies and Services	$ 971,238	$ 550,132	-43.4%	$ 691,916	25.8%	$ 141,784	$ 791,036	14.3%	$ 99,120	Contract increases
Capital	$ 152	$ -	100.0%	$ -	100.0%	$ -			$ -	IT capital moved to IT R&R
Total Information Services	$ 2,098,313	$ 1,548,837	-26.2%	$ 1,871,683	20.8%	$ 322,846	$ 2,112,459	12.9%	$ 240,776	
Engineering										
Salaries and Benefits	$ 1,915,782	$ 1,660,465	-13.3%	$ 2,299,847	38.5%	$ 639,382	$ 2,291,210	-0.4%	$ (8,637)	Fill vacant position
Supplies and Services	$ 169,378	$ 213,594	26.1%	$ 253,374	18.6%	$ 39,780	$ 293,421	15.8%	$ 40,047	Inflation costs
Capital	$ 35,080	$ -		$ -		$ -	$ -		$ -	
Total Engineering	$ 2,120,240	$ 1,874,059	-11.6%	$ 2,553,221	36.2%	$ 679,162	$ 2,584,631	1.2%	$ 31,410	
Community Development										
Salaries and Benefits	$ 288,026	$ 259,571	-9.9%	$ 327,252	26.1%	$ 67,681	$ 350,917	7.2%	$ 23,665	Personnel costs increases
Supplies and Services	$ 175,389	$ 228,939	30.5%	$ 285,483	24.7%	$ 56,544	$ 397,916	39.4%	$ 112,433	ERP Costs, Comp Plan, Facilities Rental costs
Capital	$ 31,388		-100.0%							
Total Community Development	$ 494,803	$ 488,510	-1.3%	$ 612,735	25.4%	$ 124,225	$ 748,833	22.2%	$ 136,098	
Planning										
Salaries and Benefits	$ 764,455	$ 663,759	-13.2%	$ 894,411	34.7%	$ 230,652	$ 855,263	-4.4%	$ (39,148)	Fully staffed
Supplies and Services	$ 719,811	$ 414,279	-42.4%	$ 322,043	-22.3%	$ (92,236)	$ 562,824	74.8%	$ 240,781	Comp Plan completion, Northshore, annexations
Total Planning	$ 1,484,266	$ 1,078,038	-27.4%	$ 1,216,454	12.8%	$ 138,416	$ 1,418,087	16.6%	$ 201,633	
Animal Control										
Supplies and Services	$ -	$ -		$ 198	100.0%	$ 198	$ 197	-0.5%	$ (1)	Dog tags
Intergovernmental	$ 64,977	$ 166,286	155.9%	$ 146,469	-11.9%	$ (19,817)	$ 168,448	15.0%	$ 21,979	New Humane Soc Contract
Total Animal Control	$ 64,977	$ 166,286	155.9%	$ 146,667	-11.8%	$ (19,619)	$ 168,645	15.0%	$ 21,978	
Parks and Recreation										
Salaries and Benefits	$ 510,515	$ 340,023	-33.4%	$ 600,438	76.6%	$ 260,415	$ 609,719	1.5%	$ 9,281	Fully Staffed
Supplies and Services	$ 671,617	$ 176,639	-73.7%	$ 514,995	191.6%	$ 338,356	$ 666,575	29.4%	$ 151,580	Facilities Rental costs
Total Parks and Recreation	$ 1,182,132	$ 516,662	-56.3%	$ 1,115,433	115.9%	$ 598,771	$ 1,276,294	14.4%	$ 160,861	
Parks Maintenance										
Salaries and Benefits	$ 908,688	$ 853,832	-6.0%	$ 1,013,611	18.7%	$ 159,779	$ 1,059,098	4.5%	$ 45,487	Status quo staffing
Supplies and Services	$ 1,055,815	$ 862,693	-18.3%	$ 1,082,032	25.4%	$ 219,339	$ 1,103,841	2.0%	$ 21,809	Status quo
Capital	$ 122,148	$ -	-100.0%	$ -	0.0%	$ -	$ 75,000	100.0%	$ 75,000	Field drainage, restrooms,dugouts
Total Parks Maintenance	$ 2,086,651	$ 1,716,525	-17.7%	$ 2,095,643	22.1%	$ 379,118	$ 2,237,939	6.8%	$ 142,296	

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2026 Change	2026 Recommended	Annual % Change	2026 Rec Change	Notes for 2026 Recommended over Adopted
Building										
Salaries and Benefits	$ 835,323	$ 714,690	-14.4%	$ 1,062,398	48.7%	$ 347,708	$ 1,007,019	-5.2%	$ (55,379)	Status quo staffing
Supplies and Services	$ 179,722	$ 281,152	56.4%	$ 106,682	-62.1%	$ (174,470)	$ 316,515	196.7%	$ 209,833	Credit Card fees
Total Building	$ 1,015,045	$ 995,842	-1.9%	$ 1,169,080	17.4%	$ 173,238	$ 1,323,534	13.2%	$ 154,454	
Central Services										
Salaries and Benefits	$ 262,398	$ -	-100.0%	$ 298,450	100.0%	$ 298,450	$ -	-100.0%	$ (298,450)	Department moved to Facilities Rental Fund
Supplies and Services	$ 307,434	$ -	-100.0%	$ 316,485	100.0%	$ 316,485	$ -	-100.0%	$ (316,485)	Department moved to Facilities Rental Fund
Total Central Services	$ 569,832	$ -	-100.0%	$ 614,935	100.0%	$ 614,935	$ -	-100.0%	$ (614,935)	
Library										
Salaries and Benefits	$ 1,513,593	$ 1,257,271	-16.9%	$ 1,597,493	27.1%	$ 340,222	$ 1,787,189	11.9%	$ 189,696	Fully staffed
Supplies and Services	$ 613,495	$ 300,873	-51.0%	$ 841,146	179.6%	$ 540,273	$ 916,036	8.9%	$ 74,890	Facilities Rental fee
Capital	$ 129,610	$ 85,512	-34.0%	$ 149,991	75.4%	$ 64,479	$ 148,816	-0.8%	$ (1,175)	Status quo capital
Total Library	$ 2,256,698	$ 1,643,656	-27.2%	$ 2,588,630	57.5%	$ 944,974	$ 2,852,041	10.2%	$ 263,411	
Support to Other Funds										
Transfers to Other Funds	$ 9,109,091	$ 8,735,934	-4.1%	$ 9,838,734	12.6%	$ 1,102,800	$ 10,756,852	9.3%	$ 918,118	Ambulance, Street Preservation
Total Support to Other Funds	$ 9,109,091	$ 8,735,934	-4.1%	$ 9,838,734	12.6%	$ 1,102,800	$ 10,756,852	9.3%	$ 918,118	
TOTAL GENERAL FUND	**$ 35,788,953**	**$ 30,806,639**	**-13.9%**	**$ 39,237,392**	**27.4%**	**$ 8,430,753**	**$ 41,718,105**	**6.3%**	**$ 2,480,713**	
							$ -			

City of Camas- 2026 Revenue Budget

Fund	Taxes	Licenses & Permits	Inter-governmental Revenue	Charges For Services	Fines & Forfeits	Misc. Revenue	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	Total
General Government Operations										
General Fund	**$ 25,070,366**	**$ 3,096,378**	**$ 786,913**	**$ 8,474,403**	**$ 134,911**	**$ 860,528**	**$**	**$ 10,000**	**$ 14,047,385**	**$ 52,480,884**
Special Revenue										
Street Fund			1,477,653			11,580		4,607,986	1,670,091	7,767,310
Transportation Benefit District	806,444			266,711					1,442	1,074,597
Tree Fund		-			-	1,470			49,537	51,007
Camas/Washougal Fire and EMS	3,839,335	303,187	601,290	7,370,755	15,733	34,387	-	6,157,974	2,057,476	20,380,137
Lodging Tax	37,919					1,981			49,514	89,414
Cemetery				98,257		3,240		200,000	194,265	495,762
Sub Total	**4,683,698**	**303,187**	**2,078,943**	**7,735,723**	**15,733**	**52,658**	**-**	**10,965,960**	**4,022,325**	**29,858,227**
Debt Service										
Unlimited G.O. Bond Debt Service	2,057,370								265,371	2,322,741
Limited G.O. Bond Debt Service								4,706,569	-	4,706,569
Sub Total	**2,057,370**	**-**	**-**	**-**	**-**	**-**	**-**	**4,706,569**	**265,371**	**7,029,310**
Capital Projects										
Real Estate Excise Tax Capital	2,706,592		-			285,186		-	12,477,926	15,469,704
Park Impact Fee Capital				2,230,757		121,089			4,353,598	6,705,444
Transportation Impact Fee Capital				3,412,447		20,294		-	5,538,859	8,971,600
Fire Impact Fee				827,021		32,662			1,524,000	2,383,683
SR500 and Everett Project			1,006,453					193,547	-	1,200,000
Lake and Sierra Intersection						50,000			3,020,000	3,070,000
Northshore Blvd Capital Projects Fund						50,000			3,020,000	3,070,000
Facilities Capital Fund			708,000				-	3,460,000	-	4,168,000
Legacy Lands Project			-			295,237			17,052,567	17,347,804
Fire Station 41 Capital Project Fund						750,000			25,605,735	26,355,735
Sub Total	**2,706,592**	**-**	**1,714,453**	**6,470,225**	**-**	**1,604,468**	**-**	**3,653,547**	**72,592,685**	**88,741,970**
Enterprise										
Storm Water Utility			-	3,187,169		21,380		100,000	4,317,260	7,625,809
City Solid Waste				3,706,416		61,572		-	4,078,026	7,846,014
Water-Sewer				18,928,805	69,961	929,804		11,000,000	16,883,519	47,812,089
Water-Sewer Capital Projects							-	6,304,000	-	6,304,000
2019 Water Construction Projects						177,769		1,949,268	1,372,963	3,500,000
2025 Water/Sewer Construction Proj						642,668			21,633,742	22,276,410
Water/Sewer Ops Center Project						30,000			1,100,000	1,130,000
Water-Sewer Capital Reserve				5,726,457		396,358	-	-	22,158,035	28,280,850
Sub Total	**-**	**-**	**-**	**31,548,847**	**69,961**	**2,259,551**	**-**	**19,353,268**	**71,543,545**	**124,775,172**
Internal Support										
Equipment Rental				2,528,411		46,555		-	3,056,442	5,631,408
Facilities Rental				2,036,698		528,000			534,734	3,099,432
IT Rental								100,000	-	100,000
Sub Total				4,565,109		574,555		100,000	3,591,176	8,830,840
Pensions										
Firefighter's Pension						19,018			907,359	926,377
Retiree Medical						282		174,631	8,086	182,999
LEOFF 1 Disablity Board						7,739		185,305	266,049	459,093
Sub Total	-	-	-	-	-	**27,039**	-	**359,936**	**1,181,494**	**1,568,469**
Total	$ 34,518,026	$ 3,399,565	$ 4,580,309	$ 56,757,609	$ 220,605	$ 4,850,799	$ -	$ 39,049,280	$ 167,243,981	$ 313,284,872

City of Camas 2026 Expenditure Budget

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-governmental Services/Taxes	Interfund Transfers	Debt Service	Capital Outlay	Total	Ending Fund Balance
General Government Operations										
General Fund	$ 14,810,846	$ 5,449,020	$ 593,901	$ 9,548,324	$ -	$ 10,756,852	$ -	$ 559,162	$ 41,718,105	$ 10,762,779
Special Revenue										
Street Fund	771,581	317,270	219,347	1,895,748	-	349,893		2,918,048	6,471,887	1,295,423
Transportation Benefit District						1,070,000			1,070,000	4,597
Tree Fund				-					-	51,007
Camas/Washougal Fire and EMS	11,959,917	3,951,603	445,098	2,892,013	-	62,131		410,610	19,721,372	658,765
Lodging Tax				40,000		10,000			50,000	39,414
Cemetery	97,803	60,937	14,250	120,881				20,924	314,795	180,967
Sub Total	**12,829,301**	**4,329,810**	**678,695**	**4,948,642**	**-**	**1,492,024**	**-**	**3,349,582**	**27,628,054**	**2,230,173**
Debt Service										
Unlimited G.O. Bond Debt Service							1,714,475		1,714,475	608,266
Limited G.O. Bond Debt Service							4,706,569		4,706,569	-
Sub Total							**6,421,044**		**6,421,044**	**608,266**
Capital Projects										
Real Estate Excise Tax Capital				301,993		1,960,636		1,100,000	3,362,629	12,107,075
Park Impact Fee Capital				-		1,314,082		450,000	1,764,082	4,941,362
Transportation Impact Fee Capital						1,624,008			1,624,008	7,347,592
Fire Impact Fee						-			-	2,383,683
SR500 and Everett Project								1,200,000	1,200,000	-
Lake and Sierra Intersection								3,000,000	3,000,000	70,000
Northshore Blvd Capital Projects Fund								3,000,000	3,000,000	70,000
Facilities Capital Fund								4,168,000	4,168,000	-
Legacy Lands Project				5,227		2,500,000		35,069	2,540,296	14,807,508
Fire Station 41 Capital Project Fund								12,500,000	12,500,000	13,855,735
Sub Total	**-**	**-**	**-**	**307,220**	**-**	**7,398,726**	**-**	**25,453,069**	**33,159,015**	**55,582,955**
Enterprise										
Storm Water Utility	712,020	334,226	97,076	1,545,587		2,662	39,461	2,671,525	5,402,557	2,223,252
City Solid Waste	487,871	212,685	175,705	2,785,515		1,901			3,663,677	4,182,337
Water-Sewer	3,104,941	1,263,993	1,728,496	6,924,799	705,535	2,704,653	5,833,801	5,150,000	27,416,218	20,395,871
Water-Sewer Capital Projects								6,304,000	6,304,000	-
2019 Water Construction Projects								3,500,000	3,500,000	-
2025 Water/Sewer Construction Proj								15,200,000	15,200,000	7,076,410
Water/Sewer Ops Center Project								1,000,000	1,000,000	130,000
Water-Sewer Capital Reserve						16,694,268			16,694,268	11,586,582
Sub Total	**4,304,832**	**1,810,904**	**2,001,277**	**11,255,901**	**705,535**	**19,403,484**	**5,873,262**	**33,825,525**	**79,180,720**	**45,594,452**
Internal Support										
Equipment Rental	646,008	288,567	82,145	648,032	-	1,901		2,486,279	4,152,932	1,478,476
Facilities RR	493,428	141,892	97,653	1,921,207				180,000	2,834,180	265,252
IT Rental								100,000	100,000	-
	1,139,436	**430,459**	**179,798**	**2,569,239**	**-**	**1,901**		**2,766,279**	**7,087,112**	**1,743,728**
Reserves										
Firefighter's Pension		7,296				192,586			199,882	826,584
Retiree Medical		365,288							365,288	355
LEOFF 1 Disablity Board		681,257							681,257	77,061
Sub Total	**-**	**1,053,841**	**-**	**-**	**-**	**192,586**	**-**	**-**	**1,246,427**	**904,000**
Total	**$ 32,590,987**	**12,932,142**	**3,356,018**	**26,708,119**	**705,535**	**39,245,573**	**12,294,306**	**65,673,617**	**193,506,297**	**117,083,685**