City of Camas
2026 Mayor's Budget

Note 1: 2026 Budget related to 2025 bond issues will be provide October 20, 2025 Council Workshop

Note 2: Internal Services funds will be provided at the October 20, 2025 Council Workshop

Fund	Projected Beginning Fund Balance	2026 Revenues	2026 Reappropriation	Projected Ending Fund Balance	Change in Fund Balance
General	$ 14,047,385	$ 38,275,604	$ 40,688,470	$ 11,634,519	$ (2,412,866)
City Street	$ 1,670,091	$ 6,810,205	$ 6,716,001	$ 1,764,295	$ 94,204
Transportation Benefit District	$ 1,442	$ 1,073,155	$ 1,070,000	$ 4,597	$ 3,155
Tree Fund	$ 38,473	$ 357	$ -	$ 38,830	$ 357
C/W Fire and EMS	$ 2,057,476	$ 18,080,594	$ 19,469,244	$ 668,826	$ (1,388,650)
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					
Limited G.O. Bond Debt Service					
Real Estate Excise Tax Capital	$ 12,477,926	$ 2,991,778	$ 2,927,807	$ 12,541,897	$ 63,971
Park Impact Fee Capital	$ 4,353,598	$ 2,351,846	$ 1,664,719	$ 5,040,725	$ 687,127
Transportation Impact Fee Capital	$ 5,538,859	$ 3,432,741	$ 1,045,083	$ 7,926,517	$ 2,387,658
Fire Impact Fee	$ 1,164,445	$ 859,683	$ -	$ 2,024,128	$ 859,683
SR 500 and Everett Capital Project Fund	$ -	$ 1,680,484	$ 1,500,000	$ 180,484	$ 180,484
Lake and Sierra Capital Project Fund	$ 2,433,369	$ 50,000	$ 2,362,250	$ 121,119	$ (2,312,250)
North Shore Blvd Capital Project Fund	$ 2,901,922	$ 91,109	$ 1,500,000	$ 1,493,031	$ (1,408,891)
Facilities Capital Improvement Fund	$ -	$ 4,411,460	$ 1,397,978	$ 3,013,482	$ 3,013,482
Legacy Lands Project Fund	$ 17,052,567	$ 295,237	$ 4,316,687	$ 13,031,117	$ (4,021,450)
Fire Station 41 Capital Project Fund	$ 25,605,735	$ 750,000	$ 12,224,362	$ 14,131,373	$ (11,474,362)
Storm Water Utility	$ 4,317,260	$ 3,308,549	$ 5,419,330	$ 2,206,479	$ (2,110,781)
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	$ 25,905,706	$ 21,906,383	$ 5,022,864
Water-Sewer Capital Projects	$ -	$ 2,695,000	$ 5,990,000	$ (3,295,000)	$ (3,295,000)
2019 Water Construction Projects	$ 1,372,963	$ 177,769	$ 3,500,000	$ (1,949,268)	$ (3,322,231)
Water-Sewer Capital Reserve	$ 22,158,035	$ 6,122,815	$ 11,200,000	$ 17,080,850	$ (5,077,185)
2025 Water-Sewer Bond Projects					
Equipment Rental	$ 3,056,442	$ 2,574,966	$ 4,151,031	$ 1,480,377	$ (1,576,065)
Facilities Internal Service					
IT Internal Service					
Firefighter's Pension	$ 907,359	$ 19,018	$ 100,791	$ 825,586	$ (81,773)
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	**$ 142,634,806**	**$ 131,458,282**	**$ 157,742,607**	**$ 116,350,481**	**$ (26,284,325)**

City of Camas

2025-2026 Summary of Budgeted Revenues, Expenditures and Reserves

Note 1 & 2 - This table will not foot until the Debt and Internal Service Fund Budgets are complete on October 20, 2025 Council Workshop

	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	$ 4,011,261		$ 71,528,421	$ 48,809,803	$ 3,056,442	$ 1,181,494	$ 142,634,806
Revenues								
Taxes	$ 25,070,366	$ 4,695,829		$ 2,706,592				$ 32,472,787
Licenses and Permits	$ 3,096,378	$ 303,187						$ 3,399,565
Intergovernmental	$ 786,913	$ 2,791,929		$ 1,470,000	$ -			$ 5,048,842
Charges for Services	$ 8,474,403	$ 7,735,723		$ 6,470,225	$ 31,548,847	$ 2,528,411		$ 56,757,609
Fines and Forfeitures	$ 134,911	$ 22,146			$ 69,961			$ 227,018
Miscellaneous Revenue	$ 702,633	$ 51,544		$ 1,645,577	$ 2,186,883	$ 46,555	$ 27,039	$ 4,660,231
Non-Revenues	$ -			$ -	$ -			$ -
Transfers	$ 10,000	$ 10,705,350	$ 4,411,460	$ 4,621,944	$ 13,795,000	$ -	$ 359,936	$ 33,903,690
Total Revenue	$ 38,275,604	$ 26,305,708	$ 4,411,460	$ 16,914,338	$ 47,600,691	$ 2,574,966	$ 386,975	$ 136,469,742
Total Available Resources	$ 52,322,989	$ 30,316,969		$ 88,442,759	$ 96,410,494	$ 5,631,408	$ 1,568,469	$ 279,104,548
Expenditures								
Salaries and Benefits	$ 20,259,866	$ 17,159,111			$ 6,115,736	$ 934,575	$ 564,676	$ 45,033,964
Supplies and Services	$ 10,142,225	$ 5,627,337		$ 307,220	$ 13,962,713	$ 730,177	$ 3,500	$ 30,773,172
Capital	$ 400,137	$ 3,274,972		$ 20,134,590	$ 31,560,778	$ 2,486,279		$ 57,856,756
Debt Service		$ -		$ -	$ 4,444,270			$ 4,444,270
Transfers	$ 9,886,242	$ 1,558,620		$ 8,497,076	$ 13,845,216		$ 97,291	$ 33,884,445
Total Expenditures	$ 40,688,470	$ 27,620,040		$ 28,938,886	$ 69,928,713	$ 4,151,031	$ 665,467	$ 171,992,607
Estimated Ending Fund Balance	$ 11,634,519	$ 2,696,929		$ 59,503,873	$ 26,481,781	$ 1,480,377	$ 903,002	$ 107,111,941
Total Expenditures and Reserve Balance	$ 52,322,989	$ 30,316,969		$ 88,442,759	$ 96,410,494	$ 5,631,408	$ 1,568,469	$ 279,104,548

EXHIBIT A

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%	$ 23,634,838	-1.7%	$ (410,930)	$ 25,070,366	6.1%	$ 1,435,528	New Construction, Sales Tax increase
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	$ 702,633	0.8%	$ 5,424	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%	$ 35,992,332	2.2%	$ 758,654	$ 38,275,604	6.3%	$ 2,283,272	
Special Revenue Funds										
Street Fund										
Intergovernmental	$ 583,453	$ 515,944	-11.6%	$ 517,296	0.3%	$ 1,352	$ 2,190,639	323.5%	$ 1,673,343	Federal grants for capital projects
Miscellaneous Revenue	$ 11,583	$ 39,560	241.5%	$ 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	$ 3,614,745	$ 6,569,513	81.7%	$ 4,069,925	-38.0%	$ (2,499,588)	$ 6,810,205	67.3%	$ 2,740,280	
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	$ 480	$ 1,214	152.9%	$ 357	-70.6%	$ (857)	$ 357	0.0%	$ -	Interest revenue stable
Total Tree Fund	$ 32,480	$ 1,214	-96.3%	$ 357	-70.6%	$ (857)	$ 357	0.0%	$ -	
C/W Fire and EMS Fund										
Taxes	$ 2,608,553	$ 3,719,074	42.6%	$ 3,839,335	3.2%	$ 120,261	$ 3,851,466	0.3%	$ 12,131	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%	$ 15,531	-27.8%	$ (5,970)	$ 22,146	42.6%	$ 6,615	Adjusted for CPI and population
Miscellaneous Revenue	$ 25,546	$ 18,782	-26.5%	$ 34,387	83.1%	$ 15,605	$ 34,386	0.0%	$ (1)	No contributions anticipated
Transfers from other funds	$ 5,735,980	$ 5,720,267	-0.3%	$ 5,897,364	3.1%	$ 177,097	$ 5,897,364	0.0%	$ -	Camas General Fund transfers per ILA formula
Total C/W Fire and EMS Fund	$ 16,596,650	$ 18,405,423	10.9%	$ 17,998,838	-2.2%	$ (406,585)	$ 18,080,594	0.5%	$ 81,756	
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%	$ -	Anticipate spenddown of fund balance
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										
Capital Funds										
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	

	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										
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)	$ 1,470,000	100.0%	$ 1,470,000	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)	$ 210,484	100.0%	$ 210,484	Transfer from Streets
Total SR500 and Everett	$ 11,321	$ 641,383	5565.4%	$ 800,000	24.7%	$ 158,617	$ 1,680,484	110.1%	$ 880,484	
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	$ -	$ 5,705,702	100.0%	$ -	-100.0%	(5,705,702)		0.0%	$ -	2025 LTGO Bond
Total Facilities Capital Fund	$ -	$ 5,741,119	100.0%	$ -	-100.0%	$ (5,741,119)	$ 50,000	100.0%	$ 50,000	
North Shore Blvd Capital Project Fund										
Miscellaneous Revenue	$ -	$ 251	100.0%	$ -	-100.0%	$ (251)	$ 91,109	100.0%	$ 91,109	Interest earnings based on bond spenddown
Debt Proceeds	$ -	$ 3,035,702	100.0%	$ -	-100.0%	$ (3,035,702)	$ -	0.0%	$ -	2025 LTGO Bond
Total Facilities Capital Fund	$ -	$ 3,035,953	100.0%	$ -	-100.0%	$ (3,035,953)	$ 91,109	100.0%	$ 91,109	
Facilities Capital Fund										
Intergovernmental	$ 444,360	$ 15,959	-96.4%	$ -	0.0%	$ -	$ -	0.0%		State Grant for Library
Transfers from other funds	$ 3,365,403	$ 4,311,130	28.1%	$ -	-100.0%	$ (4,311,130)	$ 4,411,460	0.0%	$ 4,411,460	Transfers from REET and Bond Proceeds
Total Facilities Capital Fund	$ 3,809,763	$ 4,327,089	13.6%	$ -	-100.0%	$ (4,311,130)	$ 4,411,460	0.0%	$ 4,411,460	
Legacy Lands Project Fund										
Intergovernmental	$ 1,250,000	$ -	-100.0%	$ -	0.0%	$ -	$ -	0.0%		Conservation Futures Funds
Miscellaneous Revenue	$ 775,740	$ 729,519	-6.0%	$ 295,237	-59.5%	$ (434,282)	$ 295,237	0.0%	$ -	Interest earnings based on changes in fund balance
Total Legacy Lands Project Fund	$ 2,025,740	$ 729,519	-64.0%	$ 295,237	-59.5%	$ (434,282)	$ 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	
Debt Proceeds	$ -	$ 26,471,108	100.0%	$ -	-100.0%	$ (26,471,108)	$ -	0.0%	$ -	2025 UTGO Bond
Total Facilities 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 Drainage 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	$ 48,013	-16.7%	$ 61,572	28.2%	$ 13,559	$ 61,572	0.0%	$ -	Stable interest earnings
Transfer from other funds	$ 33,787	$ -	-100.0%	$ -	0.0%	$ -	$ -		$ -	ARPA funding
Total Solid Waste Fund	$ 3,537,495	$ 3,594,823	1.6%	$ 3,813,992	6.1%	$ 219,169	$ 3,767,988	-1.2%	$ (46,004)	

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
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%	$ 8,706,198	0.0%	$ 375,000	$ 2,695,000	-69.0%	$ (6,011,198)	SDC Contributions & Rates
Total W/S Capital Fund	$ 2,386,034	$ 8,706,198	264.9%	$ 8,706,198	0.0%	$ 375,000	$ 2,695,000	-69.0%	$ (6,011,198)	
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
Total 2019 Water Proj Construction	$ 321,789	$ 338,414	5.2%	$ 177,769	-47.5%	$ (160,645)	$ 177,769	0.0%	$ -	
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. 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	$ -	$ 245,042	100.0%	$ -	-100.0%	$ (245,042)	$ 600,000	100.0%	$ 600,000	Interest earnings tied to spenddown allocation
Debt Proceeds	$ -	$ 28,004,814	100.0%	$ -	-100.0%	$ (28,004,814)	$ -	0.0%	$ -	2025 Revenue Bond
Total 2019 Water Proj Construction	$ -	$ 28,249,857	100.0%	$ -	-100.0%	$ (28,249,857)	$ 600,000	100.0%	$ 600,000	
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%	$ -	
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
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%	$ -	

City of Camas
Budget Reappropriation Summary for 2026

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2025 Change	2026 Recommended	Annual % Change	2026 Change	Notes for 2026 Recommended over Adopted
General Fund										
Salaries and Benefits	$ 17,795,456	$ 15,144,305	-14.9%	$ 19,628,805	29.6%	$ 4,484,500	$ 20,259,866	3.2%	$ 631,061	Filled vacant positions, 3 new positions and part of the Facilities positions
Supplies and Services	$ 8,535,547	$ 6,622,445	-22.4%	$ 8,957,360	35.3%	$ 2,334,915	$ 10,142,225	13.2%	$ 1,184,865	Implemented Facilities Rental Model
Debt	$ 30,479	$ 36,064	18.3%	$ -						
Capital	$ 318,379	$ 258,608	-18.8%	$ 149,991	-42.0%	$ (108,617)	$ 400,137	166.8%	$ 250,146	Vehicles and equipment for Police
Transfers to other funds	$ 190,783	$ 8,370,366	4287.4%	$ 9,838,734	17.5%	$ 1,468,368	$ 9,886,242	0.5%	$ 47,508	IT RR, Preservation, Streets, Cemetery, CWFD, Pensions
Total General Fund	$ 26,870,644	$ 30,431,788	13.3%	$ 38,574,890	26.8%	$ 8,143,102	$ 40,688,470	5.5%	$ 2,113,580	
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)	$ 3,104,048	201.9%	$ 2,076,000	Preservation Prog funded by TBD and the GF Prop Tax 4 & 4 Capital Projects
Transfers to other funds	$ 209,007	$ 273,839	31.0%	$ 195,334	-28.7%	$ (78,505)	$ 408,007	108.9%	$ 212,673	Debt Service,Retiree Medical, IT RR
Total Street Fund	$ 3,182,248	$ 5,436,090	70.8%	$ 4,104,921	-24.5%	$ (1,331,169)	$ 6,716,001	63.6%	$ 2,611,080	
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)	$ 150,000	0.0%	$ -	Brush Truck
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)	$ 70,613	61.9%	$ 26,996	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	$ 19,469,244	10.4%	$ 1,830,082	
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										
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)	$ 650,000	0.0%	$ -	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	$ 1,975,814	5.3%	$ 100,000	Transfer for Library Improvements
Total Real Estate Excise Tax Fund	$ 5,508,928	$ 6,349,153	15.3%	$ 2,827,807	-55.5%	$ (3,521,346)	$ 2,927,807	3.5%	$ 100,000	

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2025 Change	2026 Recommended	Annual % Change	2026 Change	Notes for 2026 Recommended over Adopted
Park Impact Fee Fund										
Capital	$ 3,172	$ 693	-78.2%	$ 450,000	64835.1%	$ 449,307	$ 500,000	11.1%	$ 50,000	East Lake Trail
Transfers to other funds	$ 1,155,070	$ 541,883	-53.1%	$ 1,164,719	114.9%	$ 622,836	$ 1,164,719	0.0%	$ -	Debt Service
Total Park Impact Fee Fund	$ 1,158,242	$ 542,576	-53.2%	$ 1,614,719	197.6%	$ 1,072,143	$ 1,664,719	3.1%	$ 50,000	
Transportation Impact Fee Fund										
Transfers to other funds	$ 1,563,727	$ 632,962	-59.5%	$ 1,045,083	65.1%	$ 412,121	$ 1,045,083	0.0%	$ -	Debt Service
Total Transportation Impact Fee Fund	$ 1,563,727	$ 632,962	-59.5%	$ 1,045,083	65.1%	$ 412,121	$ 1,045,083	0.0%	$ -	
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	$ 245,874	2013.2%	$ 800,000	225.4%	$ 554,126	$ 1,500,000	87.5%	$ 700,000	Design work for SR 500/Everett
Total SR500 and Everett Cap Proj Fund	$ 11,635	$ 245,874	2013.2%	$ 800,000	225.4%	$ 554,126	$ 1,500,000	87.5%	$ 700,000	
Lake and Sierra Capital Project Fund										
Capital	$ -	$ 637,750	100.0%	$ -	-100.0%	$ (637,750)	$ 2,362,250	100.0%	$ 2,362,250	Construction of Lake and Everett Traffic Circle
Total Lake and Sierra Cap Proj Fund	$ -	$ 637,750	100.0%	$ -	-100.0%	$ (637,750)	$ 2,362,250	100.0%	$ 2,362,250	
North Shore Blvd Capital Project Fund										
Capital	$ -	$ 100,000	100.0%	$ -	-100.0%	$ (100,000)	$ 1,500,000	100.0%	$ 1,500,000	Design work for North Shore Blvd
Debt	$ -	$ 35,033	100.0%		-100.0%	$ (35,033)				
Total North Shore Blve Cap Proj Fund	$ -	$ 135,033	100.0%	$ -	-100.0%	$ (135,033)	$ 1,500,000	100.0%	$ 1,500,000	
Facilities Capital Improvement Fund										
Capital	$ 2,330,097	$ 1,110,073	-52.4%	$ 5,150,570	364.0%	$ 4,040,497	$ 1,397,978	-72.9%	$ (3,752,592)	Library Improvements and contingency for 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%	$ 5,150,570	357.2%	$ 4,023,965	$ 1,397,978	-72.9%	$ (3,752,592)	
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)	$ -	0.0%	$ -	
Transfers to other funds	$ 3,273,588	$ 4,344,384	100.0%	$ -	-100.0%	$ (4,344,384)	$ 4,311,460	100.0%	$ 4,311,460	Move Facilities Bond Proceeds to Facilities Capital Fund
Total Legacy Lands Project Fund	$ 3,756,865	$ 4,737,896	26.1%	$ -	-100.0%	$ (4,737,896)	$ 4,316,687	100.0%	$ 4,316,687	
Fire Station 41 Capital Project Fund										
Capital	$ -	$ 1,058,922	100.0%	$ 12,500,000	1080.4%	$ 468,172	$ 12,224,362	100.0%	$ (275,638)	Project Management Spenddown Schedule
Debt	$ -	$ 171,108	100.0%	$ -	-100.0%	$ (171,108)	$ -	0.0%	$ -	
Total Fire Station 41 Capital Proj Fund	$ -	$ 1,230,030	100.0%	$ 12,500,000	916.2%	$ 297,064	$ 12,224,362	100.0%	$ (275,638)	
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)	$ 2,670,778	1426.2%	$ 2,495,778	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	$ 56,981	0.8%	$ 451	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	$ 5,419,330	93.6%	$ 2,619,584	
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	$ 4,387,289	1.6%	$ 67,476	Debt Service Schedules
Transfers to other funds	$ 2,777,376	$ 5,291,777	90.5%	$ 208,105	-96.1%	$ (5,083,672)	$ 2,640,653	1168.9%	$ 2,432,548	New capital projects
Total Water/Sewer Fund	$ 20,473,529	$ 18,973,342	-7.3%	$ 29,047,365	53.1%	$ 10,074,023	$ 25,905,706	-10.8%	$ (3,141,659)	

	2024 Actual	2025 Projected	Change	2026 Adopted	Annual % Change	2025 Change	2026 Recommended	Annual % Change	2026 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	$ 5,990,000	-36.1%	$ (3,385,000)	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	$ 5,990,000	-36.1%	$ (3,385,000)	
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
Total2019 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%	$ -	$ 14,250,000	100.0%	$ 14,250,000	PFAS Well Mitigation/Angelo Booster Stations Design/Crown Road Trans Main
Total 2025 W/S Bond Projects	$ -	$ -	0.0%	$ -	0.0%	$ -	$ 14,250,000	100.0%	$ 14,250,000	
W/S Capital Reserve Fund										
Transfers to other funds	$ -	$ 3,245,363	100.0%	$ 11,200,000	245.1%	$ 7,954,637	$ 11,200,000	100.0%	$ -	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	$ 11,200,000	100.0%	$ -	
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
Total Equipment Rental Fund	$ 2,230,108	$ 2,740,519	22.9%	$ 2,968,022	8.3%	$ 227,503	$ 4,151,031	39.9%	$ 1,183,009	
IT Rental Fund										
Capital	$ -	$ -	0.0%	$ 990,000	0.0%	$ 990,000	$ -	0.0%	$ (990,000)	
Total IT Rental Fund	$ -	$ -	0.0%	$ 990,000	0.0%	$ 990,000	$ -	0.0%	$ (990,000)	
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	$ 97,291	1.0%	$ 998	increase in pension costs
Total Firefighters's Pension Fund	$ 94,652	$ 84,252	-11.0%	$ 100,089	18.8%	$ 15,837	$ 100,791	0.7%	$ 702	
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	