

2024 Mayor's Recommended Budget

Exhibit A



City of Camas
2024 Mayor's Budget

Fund	Projected 2023		2024		Projected 2024		Change in Fund
	Beginning Fund		Revenues	Appropriation	Ending Fund		
	Balance				Balance		Balance
General	\$ 14,794,311	\$	35,948,433	\$ 39,698,516	\$ 11,044,228	\$	(3,750,083)
City Street	\$ 1,277,574	\$	5,071,107	\$ 4,362,837	\$ 1,985,844	\$	708,270
American Rescue Plan Act (ARPA funding)	\$ 3,714,210	\$	36,808	\$ 3,751,018	\$ -	\$	(3,714,210)
Tree Fund	\$ 15,680	\$	104	\$ -	\$ 15,784	\$	104
C/W Fire and EMS	\$ 1,132,003	\$	17,371,084	\$ 18,483,950	\$ 19,137	\$	(1,112,866)
Lodging Tax	\$ 64,037	\$	36,058	\$ 40,000	\$ 60,095	\$	(3,942)
Cemetery	\$ 151,375	\$	287,272	\$ 319,057	\$ 119,590	\$	(31,785)
Limited G.O. Bond Debt Service	\$ -	\$	4,288,295	\$ 4,288,295	\$ -	\$	-
Real Estate Excise Tax Capital	\$ 15,391,878	\$	2,307,666	\$ 11,109,251	\$ 6,590,293	\$	(8,801,585)
Park Impact Fee Capital	\$ 4,189,174	\$	441,546	\$ 1,389,786	\$ 3,240,934	\$	(948,240)
Transportation Impact Fee Capital	\$ 3,261,086	\$	1,160,054	\$ 1,657,816	\$ 2,763,324	\$	(497,762)
Fire Impact Fee	\$ 427,287	\$	276,715	\$ -	\$ 704,002	\$	276,715
NW 38th Ave Phase 3 Construction	\$ 5,089,344	\$	4,214,000	\$ 4,214,000	\$ 5,089,344	\$	-
Facilities Capital	\$ 7,448,787	\$	2,614,333	\$ 4,255,000	\$ 5,808,120	\$	(1,640,667)
Legacy Lands Project	\$ 4,996,164	\$	10,861	\$ 650,000	\$ 4,357,025	\$	(639,139)
Storm Water Utility	\$ 1,839,781	\$	2,513,247	\$ 2,560,269	\$ 1,792,759	\$	(47,022)
City Solid Waste	\$ 3,513,116	\$	3,529,954	\$ 3,535,235	\$ 3,507,835	\$	(5,281)
Water-Sewer	\$ 20,026,177	\$	24,671,564	\$ 25,301,178	\$ 19,396,563	\$	(629,614)
Water-Sewer Capital Projects	\$ -	\$	5,800,000	\$ 5,800,000	\$ -	\$	-
2019 Water Construction Projects	\$ 6,175,141	\$	1,290,740	\$ 7,200,000	\$ 265,881	\$	(5,909,260)
Water-Sewer Capital Reserve	\$ 18,604,023	\$	2,820,569	\$ 10,825,000	\$ 10,599,592	\$	(8,004,431)
Water-Sewer Bond Reserve	\$ 1,774,608	\$	40,000	\$ -	\$ 1,814,608	\$	40,000
Equipment Rental	\$ 1,930,374	\$	2,624,128	\$ 3,158,088	\$ 1,396,414	\$	(533,960)
Firefighter's Pension	\$ 1,055,408	\$	11,270	\$ 107,451	\$ 959,228	\$	(96,181)
Retiree Medical	\$ 17,569	\$	161,323	\$ 161,411	\$ 17,481	\$	(88)
LEOFF 1 Disability Board	\$ 463,013	\$	181,681	\$ 230,648	\$ 414,046	\$	(48,967)
Total City Budget 2024	\$ 117,352,120	\$	117,708,812	\$ 153,098,805	\$ 81,962,127	\$	(35,389,994)

City of Camas
2024 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 1/1/2024	\$ 14,794,311	\$ 6,354,879	\$ -	\$ 40,803,720	\$ 51,932,846	\$ 1,930,374	\$ 1,535,990	\$ 117,352,120
Revenues								
Taxes	\$ 22,960,282	\$ 2,647,845	\$ -	\$ 2,158,616				\$ 27,766,743
Licenses and Permits	\$ 1,627,651	\$ 161,175						\$ 1,788,826
Intergovernmental	\$ 769,951	\$ 1,136,528		\$ 4,944,000				\$ 6,850,479
Charges for Services	\$ 6,323,239	\$ 7,402,348		\$ 1,776,468	\$ 26,894,620	\$ 2,448,927		\$ 44,845,602
Fines and Forfeitures	\$ 174,066	\$ 12,420						\$ 186,486
Miscellaneous Revenue	\$ 504,708	\$ 94,547		\$ 261,758	\$ 817,814	\$ 20,201	\$ 16,733	\$ 1,715,761
Non-Revenues	\$ -				\$ -			\$ -
Transfers	\$ 3,588,536	\$ 11,347,570	\$ 4,288,295	\$ 1,884,333	\$ 12,953,640	\$ 155,000	\$ 337,541	\$ 34,554,915
Total Revenue	\$ 35,948,433	\$ 22,802,433	\$ 4,288,295	\$ 11,025,175	\$ 40,666,074	\$ 2,624,128	\$ 354,274	\$ 117,708,812
Total Available Resources	\$ 50,742,744	\$ 29,157,312	\$ 4,288,295	\$ 51,828,895	\$ 92,598,920	\$ 4,554,502	\$ 1,890,264	\$ 235,060,932
Expenditures								
Salaries and Benefits	\$ 19,058,088	\$ 15,300,955			\$ 6,553,091	\$ 719,464	\$ 392,059	\$ 42,023,657
Supplies and Services	\$ 7,396,269	\$ 4,070,888		\$ 264,720	\$ 9,836,235	\$ 688,306	\$ 3,631	\$ 22,260,049
Intergovernmental	\$ 955,672	\$ 226,466			\$ 1,121,638			\$ 2,303,776
Capital	\$ 1,933,466	\$ 3,362,784		\$ 15,764,000	\$ 20,475,000	\$ 1,750,318		\$ 43,285,568
Debt Service		\$ -	\$ 4,288,295		\$ 4,382,545			\$ 8,670,840
Transfers	\$ 10,355,021	\$ 3,995,769		\$ 7,247,133	\$ 12,853,173		\$ 103,819	\$ 34,554,915
Total Expenditures	\$ 39,698,516	\$ 26,956,862	\$ 4,288,295	\$ 23,275,853	\$ 55,221,682	\$ 3,158,088	\$ 499,509	\$ 153,098,805
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Estimated Ending Fund Balance	\$ 11,044,228	\$ 2,200,450	\$ -	\$ 28,553,042	\$ 37,377,238	\$ 1,396,414	\$ 1,390,755	\$ 81,962,127
Total Expenditures and Reserve Balance	\$ 50,742,744	\$ 29,157,312	\$ 4,288,295	\$ 51,828,895	\$ 92,598,920	\$ 4,554,502	\$ 1,890,264	\$ 235,060,932

City of Camas 2024 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	\$ 22,960,282	\$ 1,627,651	\$ 769,951	\$ 6,323,239	\$ 174,066	\$ 504,708	\$ -	\$ 3,588,536	\$ 14,794,311	\$ 50,742,744
Special Revenue										
Street Fund			535,238	-		12,249		4,523,620	1,277,574	6,348,681
ARPA Fund						36,808			3,714,210	3,751,018
Tree Fund		-			-	104			15,680	15,784
Camas/Washougal Fire and EMS	2,612,539	161,175	601,290	7,316,646	12,420	43,064	-	6,623,950	1,132,003	18,503,087
Lodging Tax	35,306					752			64,037	100,095
Cemetery				85,702		1,570		200,000	151,375	438,647
Sub Total	2,647,845	161,175	1,136,528	7,402,348	12,420	94,547	-	11,347,570	6,354,879	29,157,312
Debt Service										
Limited G.O. Bond Debt Service								4,288,295	-	4,288,295
Sub Total	-	-	-	-	-	-	-	4,288,295	-	4,288,295
Capital Projects										
Real Estate Excise Tax Capital	2,158,616		-			149,050			15,391,878	17,699,544
Park Impact Fee Capital				382,029		59,517			4,189,174	4,630,720
Transportation Impact Fee Capital				1,127,309		32,745		-	3,261,086	4,421,140
Fire Impact Fee				267,130		9,585			427,287	704,002
NW 38th Ave Phase 3 Construction			4,214,000				-		5,089,344	9,303,344
Facilities Capital Fund			730,000					1,884,333	7,448,787	10,063,120
Legacy Lands Project			-			10,861			4,996,164	5,007,025
Sub Total	2,158,616	-	4,944,000	1,776,468	-	261,758	-	1,884,333	40,803,720	51,828,895
Enterprise										
Storm Water Utility			-	2,458,593		42,232		12,422	1,839,781	4,353,028
City Solid Waste				3,465,211		25,747		38,996	3,513,116	7,043,070
Water-Sewer				18,270,976		323,366		6,077,222	20,026,177	44,697,741
Water-Sewer Capital Projects							-	5,800,000	-	5,800,000
2019 Water Construction Projects						265,740		1,025,000	6,175,141	7,465,881
Water-Sewer Capital Reserve				2,699,840		120,729	-	-	18,604,023	21,424,592
Water-Sewer Bond Reserve						40,000			1,774,608	1,814,608
Sub Total	-	-	-	26,894,620	-	817,814	-	12,953,640	51,932,846	92,598,920
Internal Support										
Equipment Rental				2,448,927		20,201		155,000	1,930,374	4,554,502
Reserves										
Firefighter's Pension						11,270			1,055,408	1,066,678
Retiree Medical						476		160,847	17,569	178,892
LEOFF 1 Disability Board						4,987		176,694	463,013	644,694
Sub Total	-	-	-	-	-	16,733	-	337,541	1,535,990	1,890,264
Total	\$ 27,766,743	\$ 1,788,826	\$ 6,850,479	\$ 44,845,602	\$ 186,486	\$ 1,715,761	\$ -	\$ 34,554,915	\$ 117,352,120	\$ 235,060,932

10/2/2023

City of Camas 2024 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	\$ 13,731,470	\$ 5,326,618	\$ 636,519	\$ 6,759,750	\$ 955,672	\$ 10,355,021	\$ -	\$ 1,933,466	\$ 39,698,516	\$ 11,044,228
Special Revenue										
Street Fund	679,734	261,860	90,131	1,514,333	41,573	191,776		1,583,430	4,362,837	1,985,844
ARPA Fund						3,751,018			3,751,018	-
Tree Fund				-					-	15,784
Camas/Washougal Fire and EMS	11,107,936	3,111,153	420,832	1,874,307	184,893	42,975		1,741,854	18,483,950	19,137
Lodging Tax				30,000		10,000			40,000	60,095
Cemetery	83,701	56,571	10,660	130,625				37,500	319,057	119,590
Sub Total	11,871,371	3,429,584	521,623	3,549,265	226,466	3,995,769	-	3,362,784	26,956,862	2,200,450
Debt Service										
Unlimited G.O. Bond Debt Service									-	-
Limited G.O. Bond Debt Service							4,288,295		4,288,295	-
Sub Total							4,288,295		4,288,295	-
Capital Projects										
Real Estate Excise Tax Capital				264,720		4,444,531		6,400,000	11,109,251	6,590,293
Park Impact Fee Capital				-		989,786		400,000	1,389,786	3,240,934
Transportation Impact Fee Capital						1,657,816			1,657,816	2,763,324
Fire Impact Fee						-			-	704,002
NW 38th Ave Phase 3 Construction								4,214,000	4,214,000	5,089,344
Facilities Capital Fund						\$ 155,000		4,100,000	4,255,000	5,808,120
Legacy Lands Project								650,000	650,000	4,357,025
Sub Total	-	-	-	264,720	-	7,247,133	-	15,764,000	23,275,853	28,553,042
Enterprise										
Storm Water Utility	876,789	369,946	46,312	782,645	103,218		56,359	325,000	2,560,269	1,792,759
City Solid Waste	459,951	239,656	155,905	2,490,702	189,021				3,535,235	3,507,835
Water-Sewer	3,359,087	1,247,662	1,360,176	5,000,495	829,399	2,028,173	4,326,186	7,150,000	25,301,178	19,396,563
Water-Sewer Capital Projects								5,800,000	5,800,000	-
North Shore Sewer Construction Project								-	-	-
2019 Water Construction Projects								7,200,000	7,200,000	265,881
Water-Sewer Capital Reserve						10,825,000			10,825,000	10,599,592
Water-Sewer Bond Reserve										1,814,608
Sub Total	4,695,827	1,857,264	1,562,393	8,273,842	1,121,638	12,853,173	4,382,545	20,475,000	55,221,682	37,377,238
Internal Support										
Equipment Rental	511,411	208,053	80,375	607,931				1,750,318	3,158,088	1,396,414
Reserves										
Firefighter's Pension				3,631		103,819			107,450	959,228
Retiree Medical		161,411							161,411	17,481
LEOFF 1 Disability Board		230,648							230,648	414,046
Sub Total	-	392,059	-	3,631	-	103,819	-	-	499,509	1,390,755
Total	\$ 30,810,079	11,213,578	2,800,910	19,459,139	2,303,776	34,554,915	8,670,840	43,285,568	153,098,805	81,530,600

City of Camas
Revenue Budget Summary for 2024

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Recom Budget	Annual % Change	Difference in 2024 Budgets	Notes
General Fund										
Taxes	\$ 20,238,071	\$ 21,295,147	5.2%	\$ 22,651,021	6.4%	\$ 24,397,070	\$ 22,960,282	1.4%	\$ (1,436,788)	Lower New Construction and Sales Tax
Licenses and Permits	\$ 1,289,798	\$ 706,498	-45.2%	\$ 1,181,229	67.2%	\$ 1,627,651	\$ 1,627,651	37.8%	\$ -	Commercial developments in 2024
Intergovernmental	\$ 883,892	\$ 761,787	-13.8%	\$ 791,097	3.8%	\$ 759,532	\$ 769,951	-2.7%	\$ 10,419	Status quo state shared revenues
Charges for Services	\$ 5,204,720	\$ 5,011,272	-3.7%	\$ 6,334,091	26.4%	\$ 6,663,909	\$ 6,323,239	-0.2%	\$ (340,670)	Slower residential permitting and planning
Fines and Forfeitures	\$ 131,698	\$ 136,760	3.8%	\$ 168,906	23.5%	\$ 143,245	\$ 174,066	3.1%	\$ 30,821	CPI increases
Miscellaneous Revenue	\$ 401,683	\$ 652,384	62.4%	\$ 577,783	-11.4%	\$ 366,312	\$ 504,708	-12.6%	\$ 138,396	Increase in interest rates and indexed rental rates
Transfers from other funds	\$ -	\$ -		\$ 2,826,986	100.0%	\$ 3,019,847	\$ 3,588,536	26.9%	\$ 568,689	ARPA projects
Total General Fund	\$ 28,149,862	\$ 28,563,848	1.5%	\$ 34,531,113	20.9%	\$ 36,977,566	\$ 35,948,433	4.1%	\$ (1,029,133)	
Special Revenue Funds										
Street Fund										
Intergovernmental	\$ 516,281	\$ 539,810	5%	\$ 513,746	-4.8%	\$ 582,125	\$ 535,238	4.2%	\$ (46,887)	Lower motor vehicle fuel consumption
Miscellaneous Revenue	\$ 34,767	\$ 11,217	-68%	\$ 12,109	8.0%	\$ 12,249	\$ 12,249	1.2%	\$ -	
Transfers from other funds	\$ 2,357,331	\$ 3,242,329	38%	\$ 3,696,406	14.0%	\$ 4,523,620	\$ 4,523,620	22.4%	\$ -	
Total Street Fund	\$ 2,908,379	\$ 3,793,356	30%	\$ 4,222,261	11.3%	\$ 5,117,994	\$ 5,071,107	20.1%	\$ (46,887)	
ARPA										
Intergovernmental	\$ 3,411,447	\$ 3,411,446	0.0%						\$ -	
Miscellaneous Revenue	\$ 9,208	\$ 91,157	890.0%	\$ 172,439	89.2%	\$ 38,236	\$ 36,808	-78.7%	\$ (1,428)	Status quo interest income
Total ARPA Fund	\$ 3,420,655	\$ 3,502,603	2.4%	\$ 172,439	-95.1%	\$ 38,236	\$ 36,808	-78.7%	\$ (1,428)	
Tree Fund										
Miscellaneous Revenue	\$ 140	\$ 128	-8.6%	\$ 136	6.3%	\$ 104	\$ 104	-23.5%	\$ -	Status quo interest income
Total Tree Fund	\$ 140	\$ 128	-8.6%	\$ 136	6.3%	\$ 104	\$ 104	-23.5%	\$ -	
C/W Fire and EMS Fund										
Taxes	\$ 2,356,877	\$ 2,490,099	5.7%	\$ 2,554,113	2.6%	\$ 2,737,956	\$ 2,612,539	2.3%	\$ (125,417)	Lower new construction
Licenses and Permits	\$ 81,584	\$ 82,444	1.1%	\$ 83,138	0.8%	\$ 161,175	\$ 161,175	93.9%	\$ -	Residential construction slows
Intergovernmental	\$ 680,344	\$ 1,057,040	100.0%	\$ 946,594	-10.4%	\$ 601,290	\$ 601,290	-36.5%	\$ -	GEMT
Charges for Services	\$ 5,334,154	\$ 6,313,407	18.4%	\$ 6,567,000	4.0%	\$ 7,405,495	\$ 7,316,646	11.4%	\$ (88,849)	Washougal's share adjustment
Fines and Forfeitures	\$ 251	\$ 13,085	5113.1%	\$ 17,832	36.3%	\$ 12,420	\$ 12,420	-30.3%	\$ -	
Miscellaneous Revenue	\$ 89,744	\$ 111,823	24.6%	\$ 27,259	-75.6%	\$ 18,369	\$ 43,064	58.0%	\$ 24,695	
Transfers from other funds	\$ 3,590,358	\$ 3,973,814	10.7%	\$ 6,218,955	56.5%	\$ 7,482,210	\$ 6,623,950	6.5%	\$ (858,260)	Reduced for one fire engine
Total C/W Fire and EMS Fund	\$ 12,133,312	\$ 14,041,712	15.7%	\$ 16,414,891	16.9%	\$ 18,418,915	\$ 17,371,084	5.8%	\$ (1,047,831)	
Lodging Tax Fund										
Taxes	\$ 21,411	\$ 31,192	45.7%	\$ 34,278	9.9%	\$ 23,988	\$ 35,306	3.0%	\$ 11,318	Vacation rentals
Miscellaneous Revenue	\$ 389	\$ 534	37.3%	\$ 730	36.7%	\$ 383	\$ 752	3.0%	\$ 369	Interest on increasing balances
Total Lodging Tax Fund	\$ 21,800	\$ 31,726	45.5%	\$ 35,008	10.3%	\$ 24,371	\$ 36,058	3.0%	\$ 11,687	
Cemetery Fund										
Charges for Services	\$ 99,518	\$ 96,403	-3.1%	\$ 68,112	-29.3%	\$ 85,702	\$ 85,702	25.8%	\$ -	Status quo projections
Miscellaneous Revenue	\$ 3,634	\$ 1,904	-47.6%	\$ 1,916	0.6%	\$ 1,570	\$ 1,570	-18.1%	\$ -	Status quo projections
Transfers from other funds	\$ 200,000	\$ 204,066	2.0%	\$ 202,161	-0.9%	\$ 200,000	\$ 200,000	-1.1%	\$ -	Status quo projections
Total Cemetery Fund	\$ 303,152	\$ 302,373	-0.3%	\$ 272,189	-10.0%	\$ 287,272	\$ 287,272	5.5%	\$ -	
Debt Funds										
Unlimited GO Debt Service Fund										
Taxes	\$ 5,894	\$ -	-100.0%	\$ -		\$ -			\$ -	2020 last yr of levy and debt payments
Total Unlimited GO Debt Srv Fund	\$ 5,894	\$ -	-100.0%	\$ -		\$ -	\$ -		\$ -	
Limited Debt Service Fund										
Transfers from other funds	\$ 10,565,513	\$ 3,362,691	-68.2%	\$ 3,914,651	16.4%	\$ 3,167,295	\$ 4,288,295	9.5%	\$ 1,121,000	Based on debt service schedules and 2023 LTGO
Total Debt Service Fund	\$ 10,565,513	\$ 3,362,691	-68.2%	\$ 3,914,651	16.4%	\$ 3,167,295	\$ 4,288,295	9.5%	\$ 1,121,000	

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Recom Budget	Annual % Change	Difference in 2024 Budgets	Notes
Capital Fund										
Real Estate Excise Tax Fund										
Taxes	\$ 4,049,990	\$ 3,010,779	-25.7%	\$ 2,055,825	-31.7%	\$ 4,226,337	\$ 2,158,616	5.0%	\$ (2,067,721)	Flat real estate market with higher mortgage rates
Intergovernmental	\$ 2,215,191	\$ 872,966	-60.6%	\$ 1,965	-99.8%	\$ -	\$ -		\$ -	
Miscellaneous Revenue	\$ 4,696,911	\$ 127,713	-97.3%	\$ 132,711	3.9%	\$ 149,050	\$ 149,050	12.3%	\$ -	Higher interest rates
Transfers from other funds	\$ 239,899	\$ 127,442	-46.9%	\$ 204,864	60.8%	\$ -	\$ -		\$ -	
Non-Revenues				\$ 4,000,000	100.0%	\$ -	\$ -		\$ -	2023 LTGO Bond
Total Real Estate Excise Tax Fund	\$ 11,201,991	\$ 4,138,900	-63.1%	\$ 6,395,365	54.5%	\$ 4,375,387	\$ 2,307,666	-63.9%	\$ (2,067,721)	
Park Impact Fee Fund										
Charges for Services	\$ 1,265,530	\$ 883,956	-30.2%	\$ 363,837	-58.8%	\$ 3,032,327	\$ 382,029	5.0%	\$ (2,650,298)	Multi-Family Developments on hold & use of credits
Miscellaneous Revenue	\$ 51,865	\$ 41,477	-20.0%	\$ 39,678	-4.3%	\$ 99,366	\$ 59,517	50.0%	\$ (39,849)	Lower fund balance for interest earnings
Transfer from other funds	\$ 3,551	\$ 4,013	13.0%							
Total Park Impact Fee Fund	\$ 1,320,946	\$ 929,446	-29.6%	\$ 403,515	-56.6%	\$ 3,131,693	\$ 441,546	9.4%	\$ (2,690,147)	
Transportation Impact Fee Fund										
Charges for Services	\$ 1,948,332	\$ 611,883	-68.6%	\$ 1,073,628	75.5%	\$ 1,754,763	\$ 1,127,309	5.0%	\$ (627,454)	Multi-Family Developments on hold & use of credits
Miscellaneous Revenue	\$ 34,974	\$ 32,797	-6.2%	\$ 28,656	-12.6%	\$ 32,745	\$ 32,745	14.3%	\$ -	Status quo interest income
Total Transportation Impact Fee Fund	\$ 1,983,306	\$ 644,680	-67.5%	\$ 1,102,284	71.0%	\$ 1,787,508	\$ 1,160,054	5.2%	\$ (627,454)	
Fire Impact Fee Fund										
Charges for Services	\$ 161,414	\$ 114,909	-28.8%	\$ 254,409	121.4%	\$ 364,830	\$ 267,130	5.0%	\$ (97,700)	Slower residential growth
Miscellaneous Revenue	\$ 10,547	\$ 11,026	4.5%	\$ 12,460	13.0%	\$ 9,585	\$ 9,585	-23.1%	\$ -	Status quo interest income
Total Fire Impact Fee Fund	\$ 171,961	\$ 125,935	-26.8%	\$ 266,869	111.9%	\$ 374,415	\$ 276,715	3.7%	\$ (97,700)	
NW 38th Ave Phase 3 Construction										
Intergovernmental	\$ 334,761	\$ 38,868	-88.4%	\$ 1,886,400	4753.3%	\$ -	\$ 4,214,000	123.4%	\$ 4,214,000	Federal and State grant funding
Transfers from other funds	\$ 71,534	\$ 819,239	1045.2%	\$ 25,969	100.0%	\$ -	\$ -	-100.0%	\$ -	
Non-Revenues	\$ -	\$ -		\$ -	100.0%	\$ -	\$ -		\$ -	
Total NW 38th Ave Phase 3 Construction	\$ 406,295	\$ 858,107	111.2%	\$ 1,912,369	122.9%	\$ -	\$ 4,214,000	120.4%	\$ 4,214,000	
Facilities Capital Fund										
Intergovernmental		\$ 26,940	100.0%	\$ 20,800	-22.8%		\$ 730,000	3409.6%	\$ 730,000	State Grant
Transfers from other funds	\$ 2,500	\$ 133,758	5250.3%	\$ 1,181,504	100.0%	\$ 600,000	\$ 1,884,333	59.5%	\$ 1,284,333	Transfers from REET and General Fund
Non-Revenues	\$ 1,511,776		-100.0%	\$ 7,000,000	100.0%	\$ -		-100.0%	\$ -	2023 LTGO
Total Facilities Capital Fund	\$ 1,514,276	\$ 160,698	-89.4%	\$ 8,181,504	100.0%	\$ 600,000	\$ 2,614,333	-68.0%	\$ 2,014,333	
Legacy Lands Project Fund										
Intergovernmental		\$ 1,250,000	100.0%		-100.0%					
Miscellaneous Revenue	\$ 3,514	\$ 10,042	185.8%	\$ 216,787	2058.8%	\$ 10,861	\$ 10,861	-95.0%	\$ -	Status quo funds
Total Legacy Lands Project Fund	\$ 3,514	\$ 1,260,042	35757.8%	\$ 216,787	-82.8%	\$ 10,861	\$ 10,861	-95.0%	\$ -	
Enterprise Funds										
Storm Water Fund										
Intergovernmental	\$ 61,855	\$ 292,400	372.7%	\$ 73,715	-74.8%	\$ -	\$ -			State Grants
Charges for Services	\$ 1,921,563	\$ 2,012,334	4.7%	\$ 2,085,277	3.6%	\$ 2,458,593	\$ 2,458,593	17.9%	\$ -	Does not include the new rates
Miscellaneous Revenue	\$ 26,715	\$ 23,992	-10.2%	\$ 16,918	-29.5%	\$ 42,232	\$ 42,232	149.6%	\$ -	Status quo interest earnings
Transfer from other funds	\$ 19,707	\$ 6,886	-65.1%	\$ 38,903	100.0%	\$ 12,422	\$ 12,422	-68.1%	\$ -	ARPA funding
Total Storm Drainage Fund	\$ 2,029,840	\$ 2,335,612	15.1%	\$ 2,214,813	-5.2%	\$ 2,513,247	\$ 2,513,247	13.5%	\$ -	
Solid Waste Fund										
Charges for Services	\$ 3,036,429	\$ 3,158,869	4.0%	\$ 3,286,203	4.0%	\$ 3,465,211	\$ 3,465,211	5.4%	\$ -	Does not include the new rates
Miscellaneous Revenue	\$ 28,624	\$ 28,350	-1.0%	\$ 35,535	25.3%	\$ 25,747	\$ 25,747	-27.5%	\$ -	Status quo
Transfer from other funds		\$ -		\$ 106,122	100.0%	\$ 38,996	\$ 38,996	-63.3%	\$ -	Status quo
Total Solid Waste Fund	\$ 3,065,053	\$ 3,187,219	4.0%	\$ 3,427,860	7.6%	\$ 3,529,954	\$ 3,529,954	3.0%	\$ -	

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Recom Budget	Annual % Change	Difference in 2024 Budgets	Notes
Water/Sewer Fund										
Charges for Services	\$ 15,451,086	\$ 15,903,112	2.9%	\$ 17,581,393	10.6%	\$ 16,338,161	\$ 18,270,976	3.9%	\$ 1,932,815	No rate increase but residential growth
Miscellaneous Revenue	\$ 397,339	\$ 259,900	-34.6%	\$ 3,882,768	1393.9%	\$ 265,426	\$ 323,366	-91.7%	\$ 57,940	Inflation growth for fuel, supplies and chemicals
Non-Revenues	\$ 42,016	\$ 14,829	-64.7%	\$ 32,130	116.7%	\$ -	\$ -	-100.0%	\$ -	
Transfer from other funds	\$ 11,042	\$ 5,681	-48.6%	\$ 1,097,093	19211.6%	\$ 77,222	\$ 6,077,222	453.9%	\$ 6,000,000	SDC transfer for R&R projects
Total Water/Sewer Fund	\$ 15,901,483	\$ 16,183,522	1.8%	\$ 22,593,384	39.6%	\$ 16,680,809	\$ 24,671,564	9.2%	\$ 7,990,755	
Water/Sewer Construction Fund										
Miscellaneous Revenue	\$ 80	\$ 1,386	100.0%	\$ 4,166		\$ -	\$ -	-100.0%	\$ -	
Transfer from other funds	\$ 265,057	\$ 1,421,334	436.2%	\$ 377,819	-73.4%	\$ 8,500,000	\$ 5,800,000	1435.1%	\$ (2,700,000)	Deferred capital projects for rate structure stability
Total W/S Capital Fund	\$ 265,137	\$ 1,422,720	436.6%	\$ 377,819	-73.4%	\$ 8,500,000	\$ 5,800,000	1435.1%	\$ (2,700,000)	
2019 Water Projects Construction Fund										
Miscellaneous Revenue	\$ 25,811	\$ 100,914	291.0%	\$ 171,935	70.4%	\$ -	\$ 265,740	54.6%	\$ 265,740	Interest Budget for 2023
Transfer from other funds	\$ 22,039	\$ 19,698	-10.6%	\$ 5,527	-71.9%	\$ -	\$ 1,025,000	18445.3%	\$ 1,025,000	Transfer from SDCs with the bond proceeds spent
Total 2019 Water Proj Construction	\$ 47,850	\$ 120,612	152.1%	\$ 5,527	-95.4%	\$ -	\$ 1,290,740	23253.4%	\$ 1,290,740	
Water/Sewer Capital Reserve Fund										
Charges for Services	\$ 3,455,163	\$ 1,140,167	-67.0%	\$ 2,311,256	102.7%	\$ 2,699,840	\$ 2,699,840	16.8%	\$ -	Status quo
Miscellaneous Revenue	\$ 131,705	\$ 134,158	1.9%	\$ 175,819	31.1%	\$ 120,729	\$ 120,729	-31.3%	\$ -	Status quo
Total Water/Sewer Cap. Fund	\$ 3,586,868	\$ 1,274,325	-64.5%	\$ 2,487,075	95.2%	\$ 2,820,569	\$ 2,820,569	13.4%	\$ -	
Water/Sewer Bond Reserve Fund										
Miscellaneous Revenue	\$ 5,833	\$ 16,008	174.5%	\$ 36,090	125.5%	\$ 5,453	\$ 40,000	10.8%	\$ 34,547	
Total Water/Sewer Bond Res. Fund	\$ 5,833	\$ 16,008	174.5%	\$ 36,090	125.5%	\$ 5,453	\$ 40,000	10.8%	\$ 34,547	
Internal Support Funds										
Equipment Rental Fund										
Charges for Services	\$ 1,591,957	\$ 1,962,871	23.3%	\$ 2,321,684	18.3%	\$ 2,448,927	\$ 2,448,927	5.5%	\$ -	Pending Updated ERR Model
Miscellaneous Revenue	\$ (14,905)	\$ 220,527	-1579.6%	\$ 32,193	-85.4%	\$ 11,696	\$ 20,201	-37.3%	\$ 8,505	Interest earning on larger fund bal with delayed purch.
Transfer from other funds						\$ 155,000	\$ 155,000	100.0%	\$ 155,000	Transfer from Facilities Fund for mezzanine
Total Equipment Rental Fund	\$ 1,577,052	\$ 2,183,398	38.4%	\$ 2,353,877	7.8%	\$ 2,460,623	\$ 2,624,128	11.5%	\$ 163,505	
Reserve Funds										
Firefighter's Pension Fund										
Miscellaneous Revenue	\$ 11,435	\$ 10,002	-12.5%	\$ 10,941	9.4%	\$ 8,970	\$ 11,270	3.0%	\$ 2,300	Higher interest rates
Total Firemen's Pension Fund	\$ 11,435	\$ 10,002	-12.5%	\$ 10,941	9.4%	\$ 8,970	\$ 11,270	3.0%	\$ 2,300	
Retiree Medical Fund										
Miscellaneous Revenue	\$ 459	\$ 76	-83.4%	\$ 462	507.9%	\$ 52	\$ 476	3.0%	\$ 424	Higher interest rates
Transfers from other funds	\$ 127,583	\$ 130,135	2.0%	\$ 156,162	20.0%	\$ 160,847	\$ 160,847	3.0%	\$ -	Increasing medical costs
Total Retiree Medical Fund	\$ 128,042	\$ 130,211	1.7%	\$ 156,624	20.3%	\$ 160,899	\$ 161,323	3.0%	\$ 424	
LEOFF 1 Disability Board										
Miscellaneous Revenue	\$ 4,952	\$ 4,019	-18.8%	\$ 4,842	20.5%	\$ 3,570	\$ 4,987	3.0%	\$ 1,417	Higher interest rates
Transfer from other funds	\$ 157,124	\$ 166,551	6.0%	\$ 171,547	3.0%	\$ 176,694	\$ 176,694	3.0%	\$ -	Increasing medical costs
Total LEOFF 1 Disability Fund	\$ 162,076	\$ 170,570	5.2%	\$ 176,389	3.4%	\$ 180,264	\$ 181,681	3.0%	\$ 1,417	

City of Camas
Recommended Budget Appropriation Summary for 2024

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Proposed	Annual % Change	Difference In 2024 Budgets	Notes
General Fund										
Salaries and Benefits	\$ 13,213,867	\$ 14,432,534	9.2%	\$ 16,985,216	17.7%	\$ 19,491,531	\$ 19,058,088	12.2%	\$ (433,443)	Hold on new positions
Supplies and Services	\$ 4,236,012	\$ 5,809,285	37.1%	\$ 6,330,841	9.0%	\$ 6,771,354	\$ 7,396,269	16.8%	\$ 624,915	ERP system, planning contracts,
Intergovernmental	\$ 792,516	\$ 785,662	-0.9%	\$ 896,128	14.1%	\$ 980,505	\$ 955,672	6.6%	\$ (24,833)	Increases from Clark Co. and State
Capital	\$ 231,633	\$ 217,642	-6.0%	\$ 943,395	333.5%	\$ 933,466	\$ 1,933,466	104.9%	\$ 1,000,000	Carry forward from 2023 for IT
Transfers to other funds	\$ 6,578,427	\$ 7,230,404	9.9%	\$ 10,107,524	39.8%	\$ 10,111,521	\$ 10,355,021	2.4%	\$ 243,500	
Total General Fund	\$ 25,052,455	\$ 28,475,527	13.7%	\$ 35,263,104	23.8%	\$ 38,288,377	\$ 39,698,516	12.6%	\$ 1,410,139	
Special Revenue Funds										
Street Fund										
Salaries and Benefits	\$ 746,367	\$ 784,636	5.1%	\$ 870,048	10.9%	\$ 1,167,192	\$ 941,594	8.2%	\$ (225,598)	Hold on hiring new positions
Supplies and Services	\$ 996,565	\$ 1,452,349	45.7%	\$ 1,426,429	-1.8%	\$ 1,545,763	\$ 1,604,464	12.5%	\$ 58,701	Inflation costs and increase in
Intergovernmental	\$ 37,097	\$ 22,850	-38.4%	\$ 16,699	-26.9%	\$ 41,573	\$ 41,573	149.0%	\$ -	Striping Program
Capital	\$ 404,892	\$ 1,824,441	350.6%	\$ 1,465,689	-19.7%	\$ 1,583,430	\$ 1,583,430	8.0%	\$ -	Preservation Prog,
Transfers to other funds	\$ -	\$ 188,204	100.0%	\$ 192,103	2.1%	\$ 191,776	\$ 191,776	-0.2%	\$ -	Debt Service, Retiree Medical
Total Street Fund	\$ 2,184,921	\$ 4,272,480	95.5%	\$ 3,970,968	-7.1%	\$ 4,529,734	\$ 4,362,837	9.9%	\$ (166,897)	
ARPA Fund										
Supplies and Services	\$ 80,606	\$ 787	-99.0%							
Transfers to other funds		\$ 125,000	100.0%	\$ 3,119,288	2395.4%	\$ 3,192,329	\$ 3,751,018	20.3%	\$ 558,689	
Total ARPA Fund	\$ 80,606	\$ 125,787	56.1%	\$ 3,119,288	2379.8%	\$ 3,192,329	\$ 3,751,018	20.3%	\$ 558,689	
Tree Fund										
Supplies and Services										
Total Tree Fund										
C/W Fire and EMS Fund										
Salaries and Benefits	\$ 10,043,765	\$ 12,861,897	28.1%	\$ 13,553,156	5.4%	\$ 14,931,251	\$ 14,219,089	4.9%	\$ (712,162)	Hold on hiring new positions
Supplies and Services	\$ 1,831,140	\$ 2,074,415	13.3%	\$ 2,142,521	3.3%	\$ 2,310,815	\$ 2,295,139	7.1%	\$ (15,676)	Reduction in new hire costs
Intergovernmental	\$ 139,748	\$ 164,285	17.6%	\$ 171,765	4.6%	\$ 184,893	\$ 184,893	7.6%	\$ -	CRESA rates
Capital	\$ 214,309	\$ 103,203	-51.8%	\$ 343,000	232.4%	\$ 1,741,854	\$ 1,741,854	407.8%	\$ -	Ambulance and Engines
Transfer to other funds	\$ 41,342	\$ 41,378	0.1%	\$ 50,426	21.9%	\$ 42,975	\$ 42,975	-14.8%	\$ -	
Total C/W Fire and EMS Fund	\$ 12,270,304	\$ 15,245,178	24.2%	\$ 16,260,868	6.7%	\$ 19,211,788	\$ 18,483,950	13.7%	\$ (727,838)	
Lodging Tax Fund										
Supplies and Services	\$ 5,024	\$ 11,391	126.7%	\$ 35,000	207.3%	\$ 30,000	\$ 30,000	-14.3%	\$ -	Effort to reduce fund balance from COVID and vacation rentals
Transfer to other funds				\$ 10,000	100.0%		\$ 10,000	0.0%	\$ 10,000	Allocation to Hometown Holidays
Total Lodging Tax Fund	\$ 5,024	\$ 11,391	126.7%	\$ 45,000	295.0%	\$ 30,000	\$ 40,000	-11.1%	\$ 10,000	
Cemetery Fund										
Salaries and Benefits	\$ 121,200	\$ 126,225	4.1%	\$ 127,829	1.3%	\$ 140,272	\$ 140,272	9.7%	\$ -	Status quo
Supplies and Services	\$ 67,333	\$ 103,421	53.6%	\$ 122,715	18.7%	\$ 118,504	\$ 141,285	15.1%	\$ 22,781	Fuel and seasonal help increased costs
Capital		\$ 72,649	100.0%	\$ 100,910	38.9%	\$ 37,500	\$ 37,500	-62.8%	\$ -	Status quo
Total Cemetery Fund	\$ 188,533	\$ 302,295	60.3%	\$ 351,454	16.3%	\$ 296,276	\$ 319,057	-9.2%	\$ 22,781	
Debt Fund										
Limited GO Debt Service Fund										
Principal	\$ 2,880,724	\$ 1,873,302	-35.0%	\$ 2,133,948	13.9%	\$ 1,773,115	\$ 2,218,115	3.9%	\$ 445,000	Debt Service Schedules and 2023 LTGO Bond
Interest	\$ 1,367,498	\$ 1,489,392	8.9%	\$ 1,780,703	19.6%	\$ 1,394,180	\$ 2,070,180	16.3%	\$ 676,000	Debt Service Schedules and 2023 LTGO Bond
Total Unlimited GO Debt Srv Fund	\$ 4,248,222	\$ 3,362,694	-20.8%	\$ 3,914,651	16.4%	\$ 3,167,295	\$ 4,288,295	9.5%	\$ 1,121,000	
Capital Fund										
Real Estate Excise Tax Fund										
Supplies and Services	\$ 39,528	\$ 15,984	-59.6%	\$ 249,276	1459.5%	\$ 264,720	\$ 264,720	6.2%	\$ -	Status quo
Capital	\$ 6,106,738	\$ 1,370,967	-77.5%	\$ 1,479,233	7.9%	\$ 3,975,000	\$ 6,400,000	332.7%	\$ 2,425,000	Crown Park construction and removal of Fallen Leaf Lake schelter replac.
Transfers to other funds	\$ 1,251,688	\$ 1,569,274	25.4%	\$ 1,611,947	2.7%	\$ 2,731,098	\$ 4,444,531	175.7%	\$ 1,713,433	Increase to debt service payments for 2023 LTGO Bond
Total Real Estate Excise Tax Fund	\$ 7,397,954	\$ 2,956,225	-60.0%	\$ 3,340,456	13.0%	\$ 6,970,818	\$ 11,109,251	232.6%	\$ 4,138,433	

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Proposed	Annual % Change	Difference in 2024 Budgets	Notes
Park Impact Fee Fund										
Capital	\$ 4,690	\$ 31,189	565.0%	\$ 10,474	-66.4%	\$ -	\$ 400,000	3719.0%	\$ 400,000	East Lake Trail
Transfers to other funds	\$ 1,836,588	\$ 1,011,759	-44.9%	\$ 942,387	-6.9%	\$ 844,056	\$ 989,786	5.0%	\$ 145,730	Increase to debt service payments for 2023 LTGO Bond
Total Park Impact Fee Fund	\$ 1,841,278	\$ 1,042,948	-43.4%	\$ 952,861	-8.6%	\$ 844,056	\$ 1,389,786	45.9%	\$ 545,730	
Transportation Impact Fee Fund										
Transfers to other funds	\$ 1,043,106	\$ 1,339,781	28.4%	\$ 1,251,356	-6.6%	\$ 1,355,146	\$ 1,657,816	32.5%	\$ 302,670	Increase to debt service payments for 2023 LTGO Bond
Total Transportation Impact Fee Fund	\$ 1,043,106	\$ 1,339,781	28.4%	\$ 1,251,356	-6.6%	\$ 1,355,146	\$ 1,657,816	32.5%	\$ 302,670	
Fire Impact Fee Fund										
Transfers to other funds	\$ -	\$ -		\$ 1,285,000	100.0%	\$ 870,927	\$ -	-100.0%	\$ (870,927)	Pre-ordered engine paid in 2023 with the second paid by REET in 2024
Total Fire Impact Fee Fund	\$ -	\$ -		\$ 1,285,000	100.0%	\$ 870,927	\$ -	-100.0%	\$ (870,927)	
NW 38th Ave Phase 3 Construction										
Capital	\$ 416,801	\$ 165,543	-60.3%	\$ 1,912,369	1055.2%	\$ -	\$ 4,214,000	120.4%	\$ 4,214,000	Construction of Phase 3 of 38th Ave.
Total NW 38th Ave Phase 3 Construction	\$ 416,801	\$ 165,543	-60.3%	\$ 1,912,369	1055.2%	\$ -	\$ 4,214,000	120.4%	\$ 4,214,000	
Facilities Capital Fund										
Capital	\$ 19,796	\$ 1,739,874	8689.0%	\$ 1,160,922	-33.3%	\$ 4,100,000	\$ 4,100,000	253.2%	\$ -	Facilities Assessment Priority Projects and Library Decision Packages
Transfers to other funds							\$ 155,000	100.0%	\$ 155,000	Transfer to ERR for Mezzanine
Total Facilities Capital Fund	\$ 19,796	\$ 1,739,874	8689.0%	\$ 1,160,922	-33.3%	\$ 4,100,000	\$ 4,255,000	266.5%	\$ 155,000	
Legacy Lands Project Fund										
Capital	\$ 6,325,137	\$ -	-100.0%	\$ -		\$ -	\$ 650,000	100.0%	\$ 650,000	Legacy Lands Master Plan & building maintenance projects
Total Legacy Lands Project Fund	\$ 6,325,137	\$ -	-100.0%	\$ -		\$ -	\$ 650,000	100.0%	\$ 650,000	
Enterprise Funds										
Storm Water Fund										
Salaries and Benefits	\$ 687,411	\$ 660,575	-3.9%	\$ 908,957	37.6%	\$ 1,222,689	\$ 1,246,735	37.2%	\$ 24,046	Staff cost adjustment
Supplies and Services	\$ 752,166	\$ 907,212	20.6%	\$ 1,515,322	67.0%	\$ 828,957	\$ 828,957	-45.3%	\$ -	
Intergovernmental	\$ 93,257	\$ 82,459	-11.6%	\$ 110,972	34.6%	\$ 103,218	\$ 103,218	-7.0%	\$ -	
Capital	\$ 631,911	\$ 389,186	-38.4%	\$ 681,112	75.0%	\$ 2,000,000	\$ 325,000	-52.3%	\$ (1,675,000)	Defer Columbia Summit and Fargo and added Upper Dam Gate Replacement
Debt Service Payments	\$ 26,352	\$ 56,383	114.0%	\$ 56,834	0.8%	\$ 56,359	\$ 56,359	-0.8%	\$ -	
Total Storm Water Fund	\$ 2,191,097	\$ 2,095,815	-4.3%	\$ 3,273,197	56.2%	\$ 4,211,223	\$ 2,560,269	-21.8%	\$ (1,650,954)	
Solid Waste Fund										
Salaries and Benefits	\$ 492,549	\$ 597,896	21.4%	\$ 673,449	12.6%	\$ 699,607	\$ 699,607	3.9%	\$ -	Status quo
Supplies and Services	\$ 2,062,760	\$ 2,211,038	7.2%	\$ 2,546,875	15.2%	\$ 2,294,194	\$ 2,646,607	3.9%	\$ 352,413	Increased recycling, fuel, and disposal rates
Capital		\$ 67,644			-100.0%				\$ -	
Intergovernmental	\$ 128,279	\$ 133,319	3.9%	\$ 183,516	37.7%	\$ 140,953	\$ 189,021	3.0%	\$ 48,068	Budget adjustment for taxes
Total Solid Waste Fund	\$ 2,683,588	\$ 3,009,897	12.2%	\$ 3,403,840	13.1%	\$ 3,134,754	\$ 3,535,235	3.9%	\$ 400,481	
Water/Sewer Fund										
Salaries and Benefits	\$ 2,720,329	\$ 2,969,766	9.2%	\$ 3,302,259	11.2%	\$ 4,606,749	\$ 4,606,749	39.5%	\$ -	Status quo
Supplies and Services	\$ 4,702,694	\$ 5,510,128	17.2%	\$ 6,314,182	14.6%	\$ 5,653,627	\$ 6,360,671	0.7%	\$ 707,044	Increased costs for fuel, chemicals and supplies
Intergovernmental	\$ 559,788	\$ 647,638	15.7%	\$ 805,242	24.3%	\$ 641,217	\$ 829,399	3.0%	\$ 188,182	Adjustment for taxes
Capital	\$ 633,779	\$ 1,247,766	96.9%	\$ 911,000	-27.0%	\$ 7,150,000	\$ 7,150,000	684.9%	\$ -	Status quo
Debt Service Payments	\$ 1,792,656	\$ 4,330,659	141.6%	\$ 4,331,497	0.0%	\$ 4,326,186	\$ 4,326,186	-0.1%	\$ -	Status quo
Transfers to other funds	\$ 261,273	\$ 951,927	264.3%	\$ 579,260	-39.1%	\$ 28,173	\$ 2,028,173	250.1%	\$ 2,000,000	Status quo
Total Water/Sewer Fund	\$ 10,670,519	\$ 15,657,884	46.7%	\$ 16,243,440	3.7%	\$ 22,405,952	\$ 25,301,178	55.8%	\$ 2,895,226	
W/S Capital Projects Fund										
Capital	\$ 577,534	\$ 675,579	17.0%	\$ 381,985	-43.5%	\$ 8,500,000	\$ 5,800,000	1418.4%	\$ (2,700,000)	Deferred capital projects for rate structure stability
Total W/S Capital Projects	\$ 577,534	\$ 675,579	17.0%	\$ 381,985	-43.5%	\$ 8,500,000	\$ 5,800,000	1418.4%	\$ (2,700,000)	
2019 Water Construction Projects										
Capital	\$ 1,286,642	\$ 482,002	-62.5%	\$ 254,945	-47.1%	\$ -	\$ 7,200,000	2724.1%	\$ 7,200,000	Lower Prune Hill Booster Station
Total 2019 Water Construction Projects	\$ 1,286,642	\$ 482,002	-62.5%	\$ 254,945	-47.1%	\$ -	\$ 7,200,000	-100.0%	\$ 7,200,000	
Water/Sewer Capital Reserve Fund										
Transfers to other funds	\$ -	\$ 477,500	100.0%	\$ 970,432	103.2%	\$ 8,500,000	\$ 10,825,000	1015.5%	\$ 2,325,000	Using growth revenue for growth projects
Total Water/Sewer Cap. Fund	\$ -	\$ 477,500	100.0%	\$ 970,432	103.2%	\$ 8,500,000	\$ 10,825,000	1015.5%	\$ 2,325,000	

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Proposed	Annual % Change	Difference in 2024 Budgets	Notes
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%	\$ -	
							\$ 55,221,682			
Internal Support Funds										
Equipment Rental Fund										
Salaries and Benefits	\$ 510,927	\$ 597,591	17.0%	\$ 547,898	-8.3%	\$ 719,464	\$ 719,464	31.3%	\$ -	Status quo
Supplies and Services	\$ 893,340	\$ 597,494	-33.1%	\$ 763,074	27.7%	\$ 717,124	\$ 688,306	-9.8%	\$ (28,818)	Change in accounting
Capital	\$ 507,932	\$ 802,685	58.0%	\$ 1,000,000	24.6%	\$ 581,632	\$ 1,750,318	75.0%	\$ 1,168,686	Delayed orders
Total Equipment Rental Fund	\$ 1,912,199	\$ 1,997,770	4.5%	\$ 2,310,972	15.7%	\$ 2,018,220	\$ 3,158,088	36.7%	\$ 1,139,868	
Reserve Funds										
Firefighter's Pension Fund										
Professional Services	\$ -	\$ 3,500	100.0%	\$ 3,546	1.3%	\$ 3,631	\$ 3,631	2.4%	\$ -	Status quo
Transfers to other funds	\$ 81,898	\$ 86,508	5.6%	\$ 88,719	2.6%	\$ 91,152	\$ 103,819	17.0%	\$ 12,667	Slight increase for premium
Total Firefighters's Pension Fund	\$ 81,898	\$ 90,008	9.9%	\$ 92,265	2.5%	\$ 94,783	\$ 107,450	16.5%	\$ 12,667	
Retiree Medical Benefits Fund										
Salary and Benefits	\$ 149,982	\$ 152,145	1.4%	\$ 149,074	-2.0%	\$ 161,411	\$ 161,411	8.3%	\$ -	Status quo
Total Retiree Medical Fund	\$ 149,982	\$ 152,145	1.4%	\$ 149,074	-2.0%	\$ 161,411	\$ 161,411	8.3%	\$ -	
LEOFF 1 Disability Board										
Salary and Benefits	\$ 169,437	\$ 191,445	13.0%	\$ 210,693	10.1%	\$ 230,648	\$ 230,648	9.5%	\$ -	Status quo
Total LEOFF 1 Disability Fund	\$ 169,437	\$ 191,445	13.0%	\$ 210,693	10.1%	\$ 230,648	\$ 230,648	9.5%	\$ -	

City of Camas
General Fund Expenditure Budget Summary for 2024

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Proposed	Annual % Change	Difference in 2024 Budgets	Notes
Legislative										
Salaries and Benefits	\$ 189,841	\$ 237,851	25.3%	\$ 253,511	6.6%	\$ 275,087	\$ 272,245	7.4%	\$ (2,842)	New staffing adjustment
Supplies and Services	\$ 67,270	\$ 40,159	-40.3%	\$ 13,261	-67.0%	\$ 18,474	\$ 18,474	39.3%	\$ -	Increase in WCIA costs
Total Legislative	\$ 257,111	\$ 278,010	8.1%	\$ 266,772	-4.0%	\$ 293,561	\$ 290,719	9.0%	\$ 23,947	
Judicial										
Salaries and Benefits	\$ 234,100	\$ 217,394	-7.1%	\$ 270,373	24.4%	\$ 250,971	\$ 267,593	-1.0%	\$ 16,622	Labor Agreement Increase
Supplies and Services	\$ 152,355	\$ 165,847	8.9%	\$ 237,554	43.2%	\$ 199,932	\$ 218,522	-8.0%	\$ 18,590	Increase rent and CPI costs
Intergovernmental	\$ 85,197	\$ 84,120	-1.3%	\$ 125,826	49.6%	\$ 105,778	\$ 105,778	-15.9%	\$ -	County costs remain status quo
Total Judicial	\$ 471,652	\$ 467,361	-0.9%	\$ 633,753	35.6%	\$ 556,681	\$ 591,893	-6.6%	\$ 35,212	
Executive										
Salaries and Benefits	\$ 388,064	\$ 337,876	-12.9%	\$ 684,842	102.7%	\$ 723,892	\$ 713,363	4.2%	\$ (10,529)	New staffing adjustment
Supplies and Services	\$ 228,465	\$ 571,610	150.2%	\$ 98,872	-82.7%	\$ 97,607	\$ 103,625	4.8%	\$ 6,018	WCIA Adjustment
Intergovernmental	\$ -	\$ -				\$ 23,282	\$ 23,282		\$ -	Community Outreach
Total Executive	\$ 616,529	\$ 909,486	47.5%	\$ 783,714	-13.8%	\$ 844,781	\$ 840,270	7.2%	\$ 56,556	
Finance										
Salaries and Benefits	\$ 1,131,902	\$ 1,454,829	28.5%	\$ 1,745,379	20.0%	\$ 1,918,944	\$ 1,962,538	12.4%	\$ 43,594	Fill vacant position, OT increase
Supplies and Services	\$ 231,154	\$ 509,882	120.6%	\$ 611,921	20.0%	\$ 396,808	\$ 516,979	-15.5%	\$ 120,171	ERP PM contract costs
Intergovernmental	\$ 65,791	\$ 75,042	14.1%	\$ 81,994	9.3%	\$ 87,040	\$ 87,040	6.2%	\$ -	State Auditor costs
Total Finance	\$ 1,428,847	\$ 2,039,753	42.8%	\$ 2,439,294	19.6%	\$ 2,402,792	\$ 2,566,557	5.2%	\$ 127,263	
Legal										
Supplies and Services	\$ 199,493	\$ 234,090	17.3%	\$ 264,850	13.1%	\$ 249,203	\$ 274,203	3.5%	\$ 25,000	Contract increase
Total Legal	\$ 199,493	\$ 234,090	17.3%	\$ 264,850	13.1%	\$ 249,203	\$ 274,203	3.5%	\$ 25,000	
Human Resources										
Salaries and Benefits	\$ 175,872	\$ 300,328	70.8%	\$ 337,785	12.5%	\$ 487,638	\$ 488,763	44.7%	\$ 1,125	Benefit Adj Placeholder
Supplies and Services	\$ 42,437	\$ 137,079	223.0%	\$ 114,394	-16.5%	\$ 147,543	\$ 151,600	32.5%	\$ 4,057	WCIA Increase
Total Human Resources	\$ 218,309	\$ 437,407	100.4%	\$ 452,179	3.4%	\$ 635,181	\$ 640,363	41.6%	\$ 5,182	
Administrative Services										
Salaries and Benefits	\$ 158,477	\$ 200,705	26.6%	\$ 233,272	16.2%	\$ 422,393	\$ 238,210	2.1%	\$ (184,183)	Vacant position
Supplies and Services	\$ 100,502	\$ 233,084	131.9%	\$ 202,537	-13.1%	\$ 164,453	\$ 164,453	-18.8%	\$ -	
Intergovernmental	\$ 38,318	\$ 51,546	34.5%	\$ 52,307	1.5%	\$ 53,563	\$ 53,563	2.4%	\$ -	Clark County costs for Elections
Total Administrative Services	\$ 297,297	\$ 485,335	63.2%	\$ 488,116	0.6%	\$ 640,409	\$ 456,226	-6.5%	\$ (184,183)	
Law Enforcement										
Salaries and Benefits	\$ 4,719,630	\$ 5,168,513	9.5%	\$ 5,543,988	7.3%	\$ 6,479,182	\$ 6,303,324	13.7%	\$ (175,858)	Hold on hiring new positions
Supplies and Services	\$ 660,910	\$ 871,889	31.9%	\$ 1,115,616	28.0%	\$ 1,120,595	\$ 1,120,595	0.4%	\$ -	Equipment contracts
Intergovernmental	\$ 277,014	\$ 240,079	-13.3%	\$ 259,679	8.2%	\$ 260,726	\$ 260,726	0.4%	\$ -	SWAT/CRESA Costs
Capital	\$ 1,422	\$ -	-100.0%	\$ -		\$ -	\$ -		\$ -	
Total Law Enforcement	\$ 5,658,976	\$ 6,280,481	11.0%	\$ 6,919,283	10.2%	\$ 7,860,503	\$ 7,684,645	11.1%	\$ 765,362	

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Proposed	Annual % Change	Difference in 2024 Budgets	Notes
Detention and Correction										
Salaries and Benefits	\$ 92,641	\$ 94,125	1.6%	\$ 104,180	10.7%	\$ 80,870	\$ 105,724	1.5%	\$ 24,854	Labor contract increases
Supplies and Services	\$ 23,810	\$ 55,589	133.5%	\$ 65,416	17.7%	\$ 70,819	\$ 70,819	8.3%	\$ -	
Intergovernmental	\$ 164,167	\$ 174,435	6.3%	\$ 132,068	-24.3%	\$ 218,051	\$ 178,051	34.8%	\$ (40,000)	Jail Costs
Total Detention and Correction	\$ 280,618	\$ 324,149	15.5%	\$ 301,664	-6.9%	\$ 369,740	\$ 354,594	17.5%	\$ 52,930	
Information Services										
Salaries and Benefits	\$ 506,995	\$ 672,501	32.6%	\$ 959,626	42.7%	\$ 1,218,176	\$ 1,217,697	26.9%	\$ (479)	
Supplies and Services	\$ 476,891	\$ 469,970	-1.5%	\$ 773,573	64.6%	\$ 536,428	\$ 536,428	-30.7%	\$ -	
Capital	\$ -	\$ -		\$ 350,924	100.0%	\$ -	\$ 1,000,000	185.0%	\$ 1,000,000	Carry forward of 2023 projects
Total Information Services	\$ 983,886	\$ 1,142,471	16.1%	\$ 2,084,123	82.4%	\$ 1,754,604	\$ 2,754,125	32.1%	\$ 670,002	
Engineering										
Salaries and Benefits	\$ 1,466,861	\$ 1,483,532	1.1%	\$ 1,857,076	25.2%	\$ 2,159,671	\$ 2,118,830	14.1%	\$ (40,841)	Hold on hiring new positions
Supplies and Services	\$ 123,439	\$ 155,498	26.0%	\$ 195,340	25.6%	\$ 183,935	\$ 183,935	-5.8%	\$ -	
Capital	\$ -	\$ -		\$ 31,000	100.0%	\$ -	\$ -		\$ -	
Total Engineering	\$ 1,590,300	\$ 1,639,030	3.1%	\$ 2,083,416	27.1%	\$ 2,343,606	\$ 2,302,765	10.5%	\$ 219,349	
Community Development										
Salaries and Benefits	\$ 250,331	\$ 253,900	1.4%	\$ 270,895	6.7%	\$ 511,216	\$ 302,209	11.6%	\$ (209,007)	Reallocate position
Supplies and Services	\$ 5,530	\$ 137,546	2387.3%	\$ 315,366	129.3%	\$ 136,433	\$ 136,433	-56.7%	\$ -	ERP Costs
Total Community Development	\$ 255,861	\$ 391,446	53.0%	\$ 586,261	49.8%	\$ 647,649	\$ 438,642	-25.2%	\$ (147,619)	
Planning										
Salaries and Benefits	\$ 551,485	\$ 415,442	-24.7%	\$ 744,258	79.1%	\$ 583,565	\$ 829,920	11.5%	\$ 246,355	Reallocate position
Supplies and Services	\$ 162,353	\$ 152,698	-5.9%	\$ 250,889	64.3%	\$ 784,426	\$ 888,140	254.0%	\$ 103,714	Comp Plan
Intergovernmental	\$ 102,177	\$ 34,198	-66.5%	\$ 113,490	231.9%	\$ 116,214	\$ 116,214	2.4%	\$ -	
Total Planning	\$ 816,015	\$ 602,338	-26.2%	\$ 1,108,637	84.1%	\$ 1,484,205	\$ 1,834,274	65.5%	\$ 725,637	
Animal Control										
Supplies and Services	\$ -	\$ -				\$ 189	\$ 189	100.0%	\$ -	
Intergovernmental	\$ 54,602	\$ 111,289	103.8%	\$ 120,094	7.9%	\$ 104,926	\$ 120,094	0.0%	\$ 15,168	Contract adjustment
Total Animal Control	\$ 54,602	\$ 111,289	103.8%	\$ 120,094	7.9%	\$ 105,115	\$ 120,283	0.2%	\$ 15,168	
Parks and Recreation										
Salaries and Benefits	\$ 448,021	\$ 453,896	1.3%	\$ 546,074	20.3%	\$ 750,277	\$ 568,458	4.1%	\$ (181,819)	Hold on hiring new positions
Supplies and Services	\$ 303,250	\$ 396,669	30.8%	\$ 398,862	0.6%	\$ 572,129	\$ 845,292	111.9%	\$ 273,163	Parks Comp Plan
Total Parks and Recreation	\$ 751,271	\$ 850,565	13.2%	\$ 944,936	11.1%	\$ 1,322,406	\$ 1,413,750	49.6%	\$ 468,814	
Parks Maintenance										
Salaries and Benefits	\$ 790,070	\$ 827,951	4.8%	\$ 887,864	7.2%	\$ 971,312	\$ 933,290	5.1%	\$ (38,022)	Hold on hiring new positions
Supplies and Services	\$ 547,745	\$ 803,034	46.6%	\$ 801,439	-0.2%	\$ 851,070	\$ 874,076	9.1%	\$ 23,006	Increase in supply costs
Intergovernmental	\$ 5,280	\$ 14,945	100.0%	\$ 10,669	-28.6%	\$ 10,925	\$ 10,925	2.4%	\$ -	
Capital	\$ 55,242	\$ 34,282	-37.9%	\$ 352,449	928.1%	\$ 75,000	\$ 75,000	-78.7%	\$ -	
Total Parks Maintenance	\$ 1,398,337	\$ 1,680,212	20.2%	\$ 2,052,421	22.2%	\$ 1,908,307	\$ 1,893,291	-7.8%	\$ (15,016)	

	2021 Actual	2022 Actual	Change	2023 Projected	Annual % Change	2024 Adopted Budget	2024 Proposed	Annual % Change	Difference in 2024 Budgets	Notes
Building										
Salaries and Benefits	\$ 788,105	\$ 800,776	1.6%	\$ 877,744	9.6%	\$ 954,612	\$ 983,248	12.0%	\$ 28,636	Labor contract costs
Supplies and Services	\$ 184,914	\$ 109,887	-40.6%	\$ 105,784	-3.7%	\$ 373,425	\$ 373,425	253.0%	\$ -	ERP contract costs
Capital	\$ -	\$ -				\$ 31,000	\$ 31,000	100.0%		Vehicle
Total Building	\$ 973,019	\$ 910,663	-6.4%	\$ 983,528	8.0%	\$ 1,359,037	\$ 1,387,673	41.1%	\$ 404,145	
Central Services										
Salaries and Benefits	\$ 152,580	\$ 224,455	47.1%	\$ 247,136	10.1%	\$ 255,582	\$ 275,769	11.6%	\$ 20,187	Labor contract costs
Supplies and Services	\$ 172,542	\$ 251,129	45.5%	\$ 252,634	0.6%	\$ 204,910	\$ 265,102	4.9%	\$ 60,192	Addressing maintenance issues
Vehicle				\$ 35,240	100.0%	\$ 20,000	\$ 20,000	-43.2%	\$ -	Vehicle cost allocation
Total Central Services	\$ 325,122	\$ 475,584	46.3%	\$ 535,010	12.5%	\$ 480,492	\$ 560,871	4.8%	\$ 80,379	
Library										
Salaries and Benefits	\$ 1,168,888	\$ 1,288,457	10.2%	\$ 1,421,216	10.3%	\$ 1,448,143	\$ 1,476,908	3.9%	\$ 28,765	Reclasses and Restructure
Supplies and Services	\$ 547,834	\$ 451,998	-17.5%	\$ 512,533	13.4%	\$ 662,972	\$ 653,980	27.6%	\$ (8,992)	Lower WCIA costs
Capital	\$ 174,969	\$ 183,390	4.8%	\$ 173,782	-5.2%	\$ 807,466	\$ 807,466	364.6%	\$ -	Learning Bee Hive & Facility Improv
Total Library	\$ 1,891,691	\$ 1,923,845	1.7%	\$ 2,107,531	9.5%	\$ 2,918,581	\$ 2,938,354	39.4%	\$ 19,773	
Support to Other Funds										
Transfers to Other Funds	\$ 6,578,427	\$ 7,292,031	10.8%	\$ 10,107,524	38.6%	\$ 10,111,521	\$ 10,355,021	2.4%	\$ 243,500	Firefighters, Street Preservation
Total Support to Other Funds	\$ 6,578,427	\$ 7,292,031	10.8%	\$ 10,107,524	38.6%	\$ 10,111,521	\$ 10,355,021	2.4%	\$ 243,500	
TOTAL GENERAL FUND	\$ 25,047,363	\$ 28,475,546	13.7%	\$ 35,263,106	23.8%	\$ 38,288,374	\$ 39,698,519	12.6%	\$ 1,410,145	