

City of Camas
Mayor's Recommended Budget for 2021-2022

Fund	Projected				
	Beginning Fund Balance	2021-2022 Revenues	2021-2022 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 8,090,500	\$ 54,011,970	\$ 56,909,944	\$ 5,192,526	\$ (2,897,974)
City Street	\$ 1,200,427	\$ 7,143,797	\$ 6,899,571	\$ 1,444,653	\$ 244,226
Tree Fund	\$ 15,341	\$ 1,000	\$ -	\$ 16,341	\$ 1,000
C/W Fire and EMS	\$ 2,487,891	\$ 23,101,349	\$ 24,238,576	\$ 1,350,664	\$ (1,137,227)
Lodging Tax	\$ 28,782	\$ 26,825	\$ 20,000	\$ 35,607	\$ 6,825
Cemetery	\$ 98,639	\$ 521,127	\$ 494,336	\$ 125,430	\$ 26,791
Unlimited G.O. Bond Debt Service	\$ 50,991	\$ -	\$ -	\$ 50,991	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 4,862,421	\$ 4,862,421	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 6,777,296	\$ 11,067,599	\$ 11,515,786	\$ 6,329,109	\$ (448,187)
Park Impact Fee Capital	\$ 3,996,198	\$ 3,447,321	\$ 2,266,251	\$ 5,177,268	\$ 1,181,070
Transportation Impact Fee Capital	\$ 2,391,019	\$ 4,139,024	\$ 1,972,922	\$ 4,557,121	\$ 2,166,102
Fire Impact Fee	\$ 1,027,643	\$ 571,397	\$ 360,000	\$ 1,239,040	\$ 211,397
NW 38th Ave Phase 3 Construction	\$ -	\$ 1,279,500	\$ 1,279,500	\$ -	\$ -
Facilities Capital	\$ -	\$ 1,289,874	\$ 1,289,874	\$ -	\$ -
Legacy Lands Project	\$ 3,584,408	\$ 2,072,157	\$ 500,000	\$ 5,156,565	\$ 1,572,157
Lake and Everett	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Storm Water Utility	\$ 2,815,768	\$ 3,969,003	\$ 5,195,659	\$ 1,589,112	\$ (1,226,656)
City Solid Waste	\$ 3,284,744	\$ 6,471,800	\$ 6,212,855	\$ 3,543,689	\$ 258,945
Water-Sewer	\$ 2,968,333	\$ 29,834,128	\$ 29,676,990	\$ 3,125,471	\$ 157,138
Water-Sewer Capital Projects	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ (100,000)
2019 Water Construction Projects	\$ 8,552,747	\$ 925,000	\$ 5,130,000	\$ 4,347,747	\$ (4,205,000)
Water-Sewer Capital Reserve	\$ 15,925,760	\$ 9,152,492	\$ 1,365,000	\$ 23,713,252	\$ 7,787,492
Water-Sewer Bond Reserve	\$ 1,693,863	\$ 68,088	\$ -	\$ 1,761,951	\$ 68,088
Equipment Rental	\$ 2,329,236	\$ 3,592,918	\$ 4,203,776	\$ 1,718,378	\$ (610,858)
Firefighter's Pension	\$ 1,427,791	\$ 82,367	\$ 86,656	\$ 1,423,502	\$ (4,289)
Retiree Medical	\$ 51,728	\$ 282,993	\$ 282,993	\$ 51,728	\$ -
LEOFF 1 Disability Board	\$ 532,163	\$ 326,593	\$ 326,593	\$ 532,163	\$ -
Total City Budget 2021-2022	\$ 69,431,268	\$ 169,805,743	\$ 166,754,702	\$ 72,482,308	\$ 3,051,040

EXHIBIT A

City of Camas
Summary of Budgeted Revenues, Expenditures and Reserves

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
Estimated Beginning Fund Balance 1/1/2021	\$ 8,090,500	\$ 3,831,080	\$ 50,991	\$ 17,776,564	\$ 35,341,215	\$ 2,329,236	\$ 1,427,791	\$ 68,847,377
Revenues								
Taxes	\$ 39,590,356	\$ 4,835,262	\$ -	\$ 4,417,714				\$ 48,843,332
Licenses and Permits	\$ 1,667,527	\$ 146,676						\$ 1,814,203
Intergovernmental	\$ 1,323,200	\$ 1,273,799		\$ 8,832,275				\$ 11,429,274
Charges for Services	\$ 10,414,133	\$ 10,968,367		\$ 7,818,511	\$ 47,673,503	\$ 3,537,049		\$ 80,411,563
Fines and Forfeitures	\$ 360,095	\$ 35,380						\$ 395,475
Miscellaneous Revenue	\$ 656,659	\$ 170,490		\$ 881,998	\$ 1,822,008	\$ 55,869	\$ 82,367	\$ 3,669,391
Non-Revenues	\$ -			\$ 100,000	\$ -			\$ 100,000
Transfers	\$ -	\$ 13,364,124	\$ 4,862,421	\$ 1,916,374	\$ 2,390,000		\$ 609,586	\$ 23,142,505
Total Revenue	\$ 54,011,970	\$ 30,794,098	\$ 4,862,421	\$ 23,966,872	\$ 51,885,511	\$ 3,592,918	\$ 691,953	\$ 169,805,743
Total Available Resources	\$ 62,102,470	\$ 34,625,178	\$ 4,913,412	\$ 41,743,436	\$ 87,226,726	\$ 5,922,154	\$ 2,119,744	\$ 238,653,120
Expenditures								
Salaries and Benefits	\$ 28,949,262	\$ 21,173,254			\$ 8,803,640	\$ 1,217,938	\$ 616,854	\$ 60,760,948
Supplies and Services	\$ 10,295,503	\$ 6,364,218		\$ 97,704	\$ 17,829,392	\$ 1,354,089		\$ 35,940,906
Intergovernmental	\$ 2,245,299	\$ 423,665			\$ 1,494,672			\$ 4,163,636
Capital	\$ 1,075,069	\$ 3,184,496		\$ 13,474,168	\$ 8,260,250	\$ 1,631,749		\$ 27,625,732
Debt Service		\$ -	\$ 4,862,421		\$ 10,258,550			\$ 15,120,971
Transfers	\$ 14,344,811	\$ 506,850		\$ 5,712,461	\$ 2,499,000		\$ 79,383	\$ 23,142,505
Total Expenditures	\$ 56,909,944	\$ 31,652,483	\$ 4,862,421	\$ 19,284,333	\$ 49,145,504	\$ 4,203,776	\$ 696,237	\$ 166,754,698
Estimated Ending Fund Balance	\$ 5,192,526	\$ 2,972,695	\$ 50,991	\$ 22,459,103	\$ 38,081,222	\$ 1,718,378	\$ 1,423,507	\$ 71,898,422
Total Expenditures and Reserve Balance	\$ 62,102,470	\$ 34,625,178	\$ 4,913,412	\$ 41,743,436	\$ 87,226,726	\$ 5,922,154	\$ 2,119,744	\$ 238,653,120

City of Camas
Revenue Budget Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
General Fund										
Taxes	\$ 17,416,709	\$ 18,560,676	6.6%	\$ 19,450,582	4.8%	\$ 889,906	\$ 20,139,774	3.5%	\$ 689,192	Residential Growth (lagged rev) with Robust Sales Tax
Licenses and Permits	\$ 1,828,204	\$ 1,339,593	-26.7%	\$ 1,013,512	-24.3%	\$ (326,081)	\$ 654,015	-35.5%	\$ (359,497)	Slower Residential Growth
Intergovernmental	\$ 667,226	\$ 631,226	-5.4%	\$ 652,699	3.4%	\$ 21,473	\$ 670,501	2.7%	\$ 17,802	Stable State and County shared revenues
Charges for Services	\$ 4,927,899	\$ 4,574,239	-7.2%	\$ 5,139,260	12.4%	\$ 565,021	\$ 5,274,873	2.6%	\$ 135,613	New construction fees
Fines and Forfeitures	\$ 207,992	\$ 170,435	-18.1%	\$ 177,736	4.3%	\$ 7,301	\$ 182,359	2.6%	\$ 4,623	Trend Based
Miscellaneous Revenue	\$ 409,869	\$ 323,969	-21.0%	\$ 327,976	1.2%	\$ 4,007	\$ 328,683	0.2%	\$ 707	Adjusted for one-time contributions
Total General Fund	\$ 25,457,899	\$ 25,600,138	0.6%	\$ 26,761,765	4.5%	\$ 1,161,627	\$ 27,250,205	1.8%	\$ 488,440	
Special Revenue Funds										
Street Fund										
Intergovernmental	\$ 534,221	\$ 454,220	-15.0%	\$ 687,662	51.4%	\$ 233,442	\$ 583,557	-15.1%	\$ (104,105)	Grant for Traffic Controllers
Miscellaneous Revenue	\$ 57,979	\$ 49,911	-13.9%	\$ 39,036	-21.8%	\$ (10,875)	\$ 39,796	1.9%	\$ 760	
Transfers from other funds	\$ 2,183,360	\$ 2,469,910	13.1%	\$ 2,879,859	16.6%	\$ 409,949	\$ 2,913,887	1.2%	\$ 34,028	Preservation & GF Subsidy
Total Street Fund	\$ 2,775,560	\$ 2,974,041	7.2%	\$ 3,606,557	21.3%	\$ 632,516	\$ 3,537,240	-1.9%	\$ (69,317)	
Tree Fund										
Licenses and Permits	\$ 15,000		-100.0%			\$ -			\$ -	
Miscellaneous Revenue	\$ 122	\$ 491	302.5%	\$ 500	1.8%	\$ 9	\$ 500	0.0%	\$ -	
Total Tree Fund	\$ 15,122	\$ 491	-96.8%	\$ 500	1.8%	\$ 9	\$ 500	0.0%	\$ -	
C/W Fire and EMS Fund										
Taxes	\$ 2,128,166	\$ 2,241,972	5.3%	\$ 2,356,753	5.1%	\$ 114,781	\$ 2,453,343	4.1%	\$ 96,590	EMS Levy reaches levy limit
Licenses and Permits	\$ 107,158	\$ 76,202	-28.9%	\$ 90,118	18.3%	\$ 13,916	\$ 56,558	-37.2%	\$ (33,560)	Residential construction slows
Intergovernmental	\$ 656,638	\$ 671,678	100.0%	\$ 1,290	-99.8%	\$ (670,388)	\$ 1,290	0.0%	\$ -	No GEMT forecasted
Charges for Services	\$ 5,346,424	\$ 5,190,277	-2.9%	\$ 5,094,369	-1.8%	\$ (95,908)	\$ 5,754,390	13.0%	\$ 660,021	GEMT and firefighter adjustment
Fines and Forfeitures	\$ 16,517	\$ 6,930	-58.0%	\$ 17,446	151.7%	\$ 10,516	\$ 17,934	2.8%	\$ 488	Post COVID-19
Miscellaneous Revenue	\$ 24,889	\$ 44,677	79.5%	\$ 43,296	-3.1%	\$ (1,381)	\$ 44,184	2.1%	\$ 888	
Transfers from other funds	\$ 3,847,391	\$ 3,544,137	-7.9%	\$ 3,459,408	-2.4%	\$ (84,729)	\$ 3,710,970	7.3%	\$ 251,562	GEMT and firefighter adjustment
Total C/W Fire and EMS Fund	\$ 12,127,183	\$ 11,775,873	-2.9%	\$ 11,062,680	-6.1%	\$ (713,193)	\$ 12,038,669	8.8%	\$ 975,989	
Lodging Tax Fund										
Taxes	\$ 16,508	\$ 12,036	-27.1%	\$ 12,397	3.0%	\$ 361	\$ 12,769	3.0%	\$ 372	
Miscellaneous Revenue	\$ 384	\$ 793	106.5%	\$ 817	3.0%	\$ 24	\$ 842	3.1%	\$ 25	
Total Lodging Tax Fund	\$ 16,892	\$ 12,829	-24.1%	\$ 13,214	3.0%	\$ 385	\$ 13,611	3.0%	\$ 397	
Cemetery Fund										
Charges for Services	\$ 41,443	\$ 62,265	50.2%	\$ 64,258	3.2%	\$ 1,993	\$ 55,350	-13.9%	\$ (8,908)	Population
Miscellaneous Revenue	\$ 727	\$ 737	1.4%	\$ 752	2.0%	\$ 15	\$ 767	2.0%	\$ 15	Grant in 2020
Transfers from other funds	\$ 180,000	\$ 200,000	11.1%	\$ 200,000	0.0%	\$ -	\$ 200,000	0.0%	\$ -	
Total Cemetery Fund	\$ 222,170	\$ 263,002	18.4%	\$ 265,010	0.8%	\$ 2,008	\$ 256,117	-3.4%	\$ (8,893)	
Debt Funds										
Unlimited GO Debt Service Fund										
Taxes	\$ 606,512	\$ 610,000	0.6%	\$ -	-100.0%	\$ (610,000)			\$ -	2020 last yr of levy and debt payments
Total Unlimited GO Debt Srv Fund	\$ 606,512	\$ 610,000	0.6%	\$ -	-100.0%	\$ (610,000)	\$ -		\$ -	
Limited Debt Service Fund										
Transfers from other funds	\$ 1,850,801	\$ 2,223,679	20.1%	\$ 2,449,298	10.1%	\$ 225,619	\$ 2,413,123	-1.5%	\$ (36,175)	Based on DS schedules
Total Debt Service Fund	\$ 1,850,801	\$ 2,223,679	20.1%	\$ 2,449,298	10.1%	\$ 225,619	\$ 2,413,123	-1.5%	\$ (36,175)	

EXHIBIT A

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
Capital Fund										
Real Estate Excise Tax Fund										
Taxes	\$ 2,363,791	\$ 2,047,555	-13.4%	\$ 2,166,927	5.8%	\$ 119,372	\$ 2,250,787	3.9%	\$ 83,860	New Construction and Population Growth
Intergovernmental	\$ 474,897	\$ 27,574	-94.2%	\$ 3,172,118	11404.0%	\$ 3,144,544	\$ 2,800,000	-11.7%	\$ (372,118)	State Grant for Bridge and RCO Grant
Miscellaneous Revenue	\$ 123,761	\$ 251,294	103.0%	\$ 256,320	2.0%	\$ 5,026	\$ 261,447	2.0%	\$ 5,127	
Transfers from other funds	\$ 44,392	\$ 18,126	-59.2%	\$ 160,000	782.7%	\$ 141,874	\$ -	-100.0%	\$ (160,000)	Matching funds from GF and W/S Fund
Total Real Estate Excise Tax Fund	\$ 3,006,841	\$ 2,344,549	-22.0%	\$ 5,755,365	145.5%	\$ 3,410,816	\$ 5,312,234	-7.7%	\$ (443,131)	
Park Impact Fee Fund										
Charges for Services	\$ 1,572,667	\$ 1,326,798	-15.6%	\$ 2,004,394	51.1%	\$ 677,596	\$ 1,257,958	-37.2%	\$ (746,436)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 44,302	\$ 89,774	102.6%	\$ 91,569	2.0%	\$ 1,795	\$ 93,400	2.0%	\$ 1,831	
Total Park Impact Fee Fund	\$ 1,616,969	\$ 1,416,572	-12.4%	\$ 2,095,963	48.0%	\$ 679,391	\$ 1,351,358	-35.5%	\$ (744,605)	
Transportation Impact Fee Fund										
Charges for Services	\$ 1,046,318	\$ 1,639,920	56.7%	\$ 2,477,427	51.1%	\$ 837,507	\$ 1,554,833	-37.2%	\$ (922,594)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 26,718	\$ 51,613	93.2%	\$ 52,645	2.0%	\$ 1,032	\$ 54,119	2.8%	\$ 1,474	
Total Transportation Impact Fee Fund	\$ 1,073,036	\$ 1,691,533	57.6%	\$ 2,530,072	49.6%	\$ 838,539	\$ 1,608,952	-36.4%	\$ (921,120)	
Fire Impact Fee Fund										
Charges for Services	\$ 333,517	\$ 213,070	-36.1%	\$ 321,884	51.1%	\$ 108,814	\$ 202,015	-37.2%	\$ (119,869)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 11,177	\$ 23,053	106.3%	\$ 23,514	2.0%	\$ 2,547	\$ 23,984	2.0%	\$ 470	
Total Fire Impact Fee Fund	\$ 344,694	\$ 236,123	-31.5%	\$ 345,398	46.3%	\$ 111,361	\$ 225,999	-34.6%	\$ (119,399)	
NW 38th Ave Phase 3 Construction										
Intergovernmental	\$ -	\$ -		\$ -		\$ -	\$ 813,000	100.0%	\$ 813,000	State Grant for Design and ROW
Transfers from other funds	\$ -	\$ -		\$ 466,500	100.0%	\$ 466,500	\$ -	-100.0%	\$ (466,500)	Transfers from TIF and REET
Total NW 38th Ave Phase 3 Construction	\$ -	\$ -		\$ 466,500	100.0%	\$ 466,500	\$ 813,000	74.3%	\$ 346,500	
Facilities Capital Fund										
Miscellaneous Revenue	\$ 8									
Transfers from other funds	\$ 45,631	\$ 42,761	-6.3%	\$ 1,289,874	2916.5%	\$ 1,247,113				Transfers from REET and General Fund
Total Facilities Capital Fund	\$ 45,639	\$ 42,761	-6.3%	\$ 1,289,874	2916.5%	\$ 1,247,113				
Legacy Lands Project Fund										
Intergovernmental	\$ 532,843		-100.0%	\$ 2,047,157	100.0%	\$ 2,047,157				Conservation Futures Funds
Miscellaneous Revenue	\$ 106,643	\$ 61,110	-42.7%	\$ 25,000	-59.1%	\$ (36,110)				Interest Earnings
Debt Proceeds		\$ 10,483,757	1.0%		-100.0%	\$ (10,483,757)				2020 LTGO Bond
Transfers from other funds		\$ 4,012	1.0%		-100.0%	\$ (4,012)				Transfer from REET
Total Legacy Lands Project Fund	\$ 639,486	\$ 10,548,879	1549.6%	\$ 2,072,157	-80.4%	\$ (10,519,867)				
Lake And Everett Project Fund										
Intergovernmental		\$ 57,432	100.0%	\$ -	-100.0%	\$ (57,432)				State Grant
Debt Proceeds	\$ 57,363	\$ 6,150,000	10621.2%	\$ 100,000	-98.4%	\$ (6,050,000)				2019 PWTF Loan
Transfers from other funds	\$ 36,948	\$ 58,046	57.1%		-100.0%	\$ (58,046)				Transfer from General Fund
Total Lake and Everett Project Fund	\$ 94,311	\$ 6,265,478	6543.4%	\$ 100,000	-98.4%	\$ (6,050,000)				
Enterprise Funds										
Storm Water Fund										
Intergovernmental	\$ 50,000	\$ 7,324	-85.4%		-100.0%	\$ (7,324)				DOE Grants
Charges for Services	\$ 1,650,765	\$ 1,745,600	5.7%	\$ 1,854,980	6.3%	\$ 109,380	\$ 1,964,127	5.9%	\$ 109,147	Rate Model and increase in Population
Miscellaneous Revenue	\$ 60,277	\$ 72,751	20.7%	\$ 74,206	2.0%	\$ 1,455	\$ 75,690	2.0%	\$ 1,484	
Transfer from other funds	\$ 134	\$ -	-100.0%		100.0%	\$ -				
Total Storm Drainage Fund	\$ 1,761,042	\$ 1,825,675	3.7%	\$ 1,929,186	5.7%	\$ 103,511	\$ 2,039,817	5.7%	\$ 110,631	
Solid Waste Fund										
Charges for Services	\$ 2,806,308	\$ 2,907,472	3.6%	\$ 3,075,524	5.8%	\$ 168,052	\$ 3,240,680	5.4%	\$ 165,156	Rate Increase 2.5% + Population
Miscellaneous Revenue	\$ 47,298	\$ 75,517	59.7%	\$ 77,028	2.0%	\$ 1,511	\$ 78,568	2.0%	\$ 1,540	
Total Solid Waste Fund	\$ 2,853,606	\$ 2,982,989	4.5%	\$ 3,152,552	5.7%	\$ 169,563	\$ 3,319,248	5.3%	\$ 166,696	

EXHIBIT A

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2021 Change	Notes
Water/Sewer Fund										
Charges for Services	\$ 12,612,123	\$ 12,995,400	3.0%	\$ 14,134,352	8.8%	\$ 1,138,952	\$ 14,984,192	6.0%	\$ 849,840	Rate Model and increase in population
Miscellaneous Revenue	\$ 474,015	\$ 360,067	-24.0%	\$ 354,299	-1.6%	\$ (5,768)	\$ 361,285	2.0%	\$ 6,986	
Non-Revenues	\$ 115,747	\$ 205,545	77.6%							
Transfer from other funds	\$ 10,589,785									
Total Water/Sewer Fund	\$ 23,791,670	\$ 13,561,012	-43.0%	\$ 14,488,651	6.8%	\$ 1,133,184	\$ 15,345,477	5.9%	\$ 856,826	
Water/Sewer Construction Fund										
Miscellaneous Revenue		\$ 5	100.0%		-100.0%	\$ (5)				
Debt Proceeds	\$ 97,872		-100.0%			\$ -				
Non-Revenues	\$ 65,150		-100.0%			\$ -				
Transfer from other funds	\$ 2,274,820	\$ 1,186,184	-47.9%	\$ 1,040,000	-12.3%	\$ (146,184)	\$ 425,000	-59.1%	\$ (615,000)	SDC Contributions & Rates
Total W/S Capital Fund	\$ 2,437,842	\$ 1,186,189	-51.3%	\$ 1,040,000	-12.3%	\$ (146,189)	\$ 425,000	-59.1%	\$ (615,000)	
North Shore Sewer Construction Project										
Miscellaneous Revenue	\$ 100,625	\$ 21,682	-78.5%		-100.0%	\$ (21,682)			\$ -	Project scheduled to be completed 2020
Transfer from other funds	\$ 31,152	\$ 63,608	104.2%							
Total North Shore Sewer Construction	\$ 131,777	\$ 85,290	-35.3%	\$ -	-100.0%	\$ (85,290)	\$ -		\$ -	
2019 Water Projects Construction Fund										
Miscellaneous Revenue	\$ 99,202	\$ 189,566	91.1%	\$ -	-100.0%	\$ (189,566)				
Debt Proceeds	\$ 21,531,894	\$ 1,239,980	-94.2%		-100.0%	\$ (1,239,980)				
Transfer from other funds	\$ 963	\$ 12,988	1248.7%	\$ 925,000	7022.0%	\$ 912,012		-100.0%	\$ (925,000)	
Total 2019 Water Proj Construction	\$ 21,632,059	\$ 202,554	-99.1%	\$ 925,000	356.7%	\$ 722,446	\$ -	-100.0%	\$ (925,000)	
Water/Sewer Capital Reserve Fund										
Charges for Services	\$ 4,107,875	\$ 3,424,270	-16.6%	\$ 5,173,045	51.1%	\$ 1,748,775	\$ 3,246,603	-37.2%	\$ (1,926,442)	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 185,246	\$ 350,492	89.2%	\$ 361,007	3.0%	\$ 10,515	\$ 371,837	3.0%	\$ 10,830	
Total Water/Sewer Cap. Fund	\$ 4,293,121	\$ 3,774,762	-12.1%	\$ 5,534,052	46.6%	\$ 1,759,290	\$ 3,618,440	-34.6%	\$ (1,915,612)	
Water/Sewer Bond Reserve Fund										
Miscellaneous Revenue	\$ 30,072	\$ 19,268	-35.9%	\$ 33,541	74.1%	\$ 14,273	\$ 34,547	3.0%	\$ 1,006	
Total Water/Sewer Bond Res. Fund	\$ 30,072	\$ 19,268	-35.9%	\$ 33,541	74.1%	\$ 14,273	\$ 34,547	3.0%	\$ 1,006	
Internal Support Funds										
Equipment Rental Fund										
Charges for Services	\$ 1,593,309	\$ 1,824,063	14.5%	\$ 1,744,107	-4.4%	\$ (79,956)	\$ 1,792,942	2.8%	\$ 48,835	ERR Model
Miscellaneous Revenue	\$ 147,666	\$ 54,177	-63.3%	\$ 27,522	-49.2%	\$ (26,655)	\$ 28,347	3.0%	\$ 825	
Total Equipment Rental Fund	\$ 1,740,975	\$ 1,878,240	7.9%	\$ 1,771,629	-5.7%	\$ (106,611)	\$ 1,821,289	2.8%	\$ 49,660	
Reserve Funds										
Firefighter's Pension Fund										
Miscellaneous Revenue	\$ 33,617	\$ 39,393	17.2%	\$ 40,575	3.0%	\$ 1,182	\$ 41,792	3.0%	\$ 1,217	
Total Firemen's Pension Fund	\$ 33,617	\$ 39,393	17.2%	\$ 40,575	3.0%	\$ 1,182	\$ 41,792	3.0%	\$ 1,217	
Retiree Medical Fund										
Transfers from other funds	\$ 154,822	\$ 168,759	9.0%	\$ 137,375	-18.6%	\$ (31,384)	\$ 145,618	6.0%	\$ 8,243	
Total Retiree Medical Fund	\$ 154,822	\$ 168,759	9.0%	\$ 137,375	-18.6%	\$ (31,384)	\$ 145,618	6.0%	\$ 8,243	
LEOFF 1 Disability Board										
Transfer from other funds	\$ 219,164	\$ 215,218	-1.8%	\$ 158,540	-26.3%	\$ (56,678)	\$ 168,053	6.0%	\$ 9,513	
Total LEOFF 1 Disability Fund	\$ 219,164	\$ 215,218	-1.8%	\$ 158,540	-26.3%	\$ (56,678)	\$ 168,053	6.0%	\$ 9,513	

City of Camas
Budget Appropriation Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
General Fund										
Salaries and Benefits	\$ 12,422,423	\$ 12,821,535	3.2%	\$ 14,304,749	11.6%	\$ 1,483,214	\$ 14,644,513	2.4%	\$ 339,764	Filled vacant positions, 2 new positions, seasonals
Supplies and Services	\$ 3,339,356	\$ 3,681,785	10.3%	\$ 5,904,964	60.4%	\$ 2,223,179	\$ 4,390,539	-25.6%	\$ (1,514,425)	ERP system, planning contracts,
Intergovernmental	\$ 777,195	\$ 835,760	7.5%	\$ 1,109,509	32.8%	\$ 273,749	\$ 1,135,790	2.4%	\$ 26,281	Increases from Clark Co. and State
Capital	\$ 608,572	\$ 401,221	-34.1%	\$ 711,205	77.3%	\$ 309,984	\$ 363,864	-48.8%	\$ (347,341)	Vehicle, Mower, and playground/park equipment
Transfers to other funds	\$ 6,697,685	\$ 6,144,066	-8.3%	\$ 7,653,559	24.6%	\$ 1,509,493	\$ 6,691,252	-12.6%	\$ (962,307)	Annex Bldg, Lib HVAC, EPCR platform,
Total General Fund	\$ 23,845,231	\$ 23,884,367	0.2%	\$ 29,683,986	24.3%	\$ 5,799,619	\$ 27,225,958	-8.3%	\$ (2,458,028)	
Special Revenue Funds										
Street Fund										
Salaries and Benefits	\$ 612,659	\$ 782,550	27.7%	\$ 813,547	4.0%	\$ 30,997	\$ 835,406	2.7%	\$ 21,859	Positions filled, seasonals
Supplies and Services	\$ 1,049,574	\$ 1,032,274	-1.6%	\$ 1,295,648	25.5%	\$ 263,374	\$ 1,175,587	-9.3%	\$ (120,061)	Transportation Plan, CDP 3 ERP
Intergovernmental	\$ 31,923	\$ 35,573	11.4%	\$ 38,504	8.2%	\$ 2,931	\$ 39,378	2.3%	\$ 874	Striping Program
Capital	\$ 754,027	\$ 1,156,526	53.4%	\$ 1,420,609	22.8%	\$ 264,083	\$ 913,887	-35.7%	\$ (506,722)	Preservation Prog, Traf signal controller upg, Brady & Grand Ridge, NW 6th Ave diet
Transfers to other funds	\$ 181,854	\$ 183,261	0.8%	\$ 183,451	0.1%	\$ 190	\$ 183,554	0.1%	\$ 103	Debt Service
Total Street Fund	\$ 2,630,037	\$ 3,190,184	21.3%	\$ 3,751,759	17.6%	\$ 561,575	\$ 3,147,812	-16.1%	\$ (603,947)	
Tree Fund										
Supplies and Services										
Total Tree Fund										
C/W Fire and EMS Fund										
Salaries and Benefits	\$ 9,200,707	\$ 8,541,440	-7.2%	\$ 9,540,689	11.7%	\$ 999,249	\$ 9,729,472	2.0%	\$ 188,783	4 firefighters, 1 Fire Marshal
Supplies and Services	\$ 1,849,544	\$ 1,482,506	-19.8%	\$ 1,868,792	26.1%	\$ 386,286	\$ 1,763,995	-5.6%	\$ (104,797)	SCBAs and Turnouts
Intergovernmental	\$ 165,732	\$ 148,843	-10.2%	\$ 170,951	14.9%	\$ 188,250	\$ 174,832	2.3%	\$ 3,881	CRESA rates
Capital	\$ 260,610	\$ 150,000	-42.4%	\$ 250,000	100.0%	\$ 100,000	\$ 600,000	140.0%	\$ 350,000	Brush Truck, Ambulance
Transfer to other funds	\$ 95,388	\$ 73,534	-22.9%	\$ 68,945	100.0%	\$ (4,589)	\$ 70,900	2.8%	\$ 1,955	Retiree Medical reduced in 2020
Total C/W Fire and EMS Fund	\$ 11,571,981	\$ 10,396,323	-10.2%	\$ 11,899,377	14.5%	\$ 1,503,054	\$ 12,339,199	3.7%	\$ 439,822	
Lodging Tax Fund										
Supplies and Services	\$ 11,779	\$ 10,300	-12.6%	\$ 10,000	-2.9%	\$ (300)	\$ 10,000	0.0%	\$ -	Conservative with changing economic conditions
Total Lodging Tax Fund	\$ 11,779	\$ 10,300	-12.6%	\$ 10,000	-2.9%	\$ (300)	\$ 10,000	0.0%	\$ -	
Cemetery Fund										
Salaries and Benefits	\$ 121,541	\$ 124,477	2.4%	\$ 126,060	1.3%	\$ 1,583	\$ 128,080	1.6%	\$ 2,020	Seasonal Help
Supplies and Services	\$ 103,923	\$ 69,335	-33.3%	\$ 119,869	72.9%	\$ 50,534	\$ 120,327	0.4%	\$ 458	
Total Cemetery Fund	\$ 225,464	\$ 193,812	-14.0%	\$ 245,929	26.9%	\$ 52,117	\$ 248,407	1.0%	\$ 2,478	
Debt Fund										
Unlimited GO Debt Service Fund										
Principal	\$ 579,000	\$ 603,000	4.1%	\$ -	-100.0%	\$ (603,000)	\$ -	\$ -	\$ -	Last Payment in 2020
Interest	\$ 43,734	\$ 22,311	-49.0%	\$ -	-100.0%	\$ (22,311)	\$ -	\$ -	\$ -	
Total Unlimited GO Debt Srv Fund	\$ 622,734	\$ 625,311	0.4%	\$ -	-100.0%	\$ (625,311)	\$ -	\$ -	\$ -	
Limited GO Debt Service Fund										
Principal	\$ 1,019,317	\$ 1,180,626	15.8%	\$ 1,334,101	13.0%	\$ 153,475	\$ 1,341,730	0.6%	\$ 7,629	1 maturity in 2021
Interest	\$ 831,484	\$ 1,043,051	25.4%	\$ 1,115,197	6.9%	\$ 72,146	\$ 1,071,393	-3.9%	\$ (43,804)	
Total Unlimited GO Debt Srv Fund	\$ 1,850,801	\$ 2,223,677	20.1%	\$ 2,449,298	10.1%	\$ 225,621	\$ 2,413,123	-1.5%	\$ (36,175)	
Capital Fund										
Real Estate Excise Tax Fund										
Supplies and Services	\$ 6,789	\$ 40,489	496.4%	\$ 48,130	18.9%	\$ 7,641	\$ 49,574	3.0%	\$ 1,444	
Capital	\$ 1,119,345	\$ 206,654	-81.5%	\$ 5,800,043	2706.6%	\$ 5,593,389	\$ 3,665,000	-36.8%	\$ (2,135,043)	Comm Center, Fallen Leaf Lake, Heritage Park upgrades, Currie Trail ,trails.
Transfers to other funds	\$ 454,546	\$ 2,815,780	519.5%	\$ 1,262,073	-55.2%	\$ (1,553,707)	\$ 690,966	-45.3%	\$ (571,107)	Annex Building, Debt Service, Matching funds for NW 38th Ave
Total Real Estate Excise Tax Fund	\$ 1,580,680	\$ 3,062,923	93.8%	\$ 7,110,246	132.1%	\$ 4,047,323	\$ 4,405,540	-38.0%	\$ (2,704,706)	

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
Park Impact Fee Fund										
Capital	\$ 3,715	\$ 2,213	-40.4%	\$ 539,751	24290.0%	\$ 537,538	\$ 300,000	-44.4%	\$ (239,751)	Wildlife League Prop, East Lake Trail, Parklands to Heritage Trail
Transfers to other funds	\$ 431,876	\$ 43,229	-90.0%	\$ 713,580	1550.7%	\$ 670,351	\$ 712,920	-0.1%	\$ (660)	Lacamas Lodge and North Shore Debt Service
Total Park Impact Fee Fund	\$ 435,591	\$ 45,442	-89.6%	\$ 1,253,331	2658.1%	\$ 1,207,889	\$ 1,012,920	-19.2%	\$ (240,411)	
Transportation Impact Fee Fund										
Transfers to other funds	\$ 771,559	\$ 775,385	0.5%	\$ 1,171,563	51.1%	\$ 396,178	\$ 801,359	-31.6%	\$ (370,204)	Debt Service for Transportation and Matching for NW 38th Ave. Phase 3
Total Transportation Impact Fee Fund	\$ 771,559	\$ 775,385	0.5%	\$ 1,171,563	51.1%	\$ 396,178	\$ 801,359	-31.6%	\$ (370,204)	
Fire Impact Fee Fund										
Transfers to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,000	100.0%	\$ 360,000	Debt Service for Fire Truck
Total Fire Impact Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360,000	100.0%	\$ 360,000	
NW 38th Ave Phase 3 Construction										
Capital	\$ -	\$ -	\$ -	\$ 466,500	100.0%	\$ 466,500	\$ 813,000	74.3%	\$ 346,500	Design and Right of Way
Total NW 38th Ave Phase 3 Construction	\$ -	\$ -	\$ -	\$ 466,500	100.0%	\$ 466,500	\$ 813,000	74.3%	\$ 346,500	
Facilities Capital Fund										
Capital	\$ 73,134	\$ 35,126	-52.0%	\$ 1,289,874	3572.1%	\$ 1,254,748				City Hall Generator, Annex Building, and Library HVAC
Total Facilities Capital Fund	\$ 73,134	\$ 35,126	-52.0%	\$ 1,289,874	3572.1%	\$ 1,254,748				
Legacy Lands Project Fund										
Capital	\$ 4,001,029	\$ 9,685,965	100.0%	\$ 500,000	-94.8%	\$ (9,185,965)				Land Acquisitions and Rehabilitation of Leadbetter House
Total Legacy Lands Project Fund	\$ 4,001,029	\$ 9,685,965	100.0%	\$ 500,000	-94.8%	\$ (9,185,965)				
Lake And Everett Project Fund										
Capital	\$ 892,322	\$ 6,150,000	589.2%	\$ 100,000	-98.4%	\$ (6,050,000)				Completion of the Lake and Everett Intersection
Total Lake and Everett Project Fund	\$ 892,322	\$ 6,150,000	589.2%	\$ 100,000	-98.4%	\$ (6,050,000)				
Enterprise Funds										
Storm Water Fund										
Salaries and Benefits	\$ 521,020	\$ 679,167	30.4%	\$ 758,936	11.7%	\$ 79,769	\$ 783,752	3.3%	\$ 24,816	Seasonals
Supplies and Services	\$ 841,186	\$ 585,251	-30.4%	\$ 1,189,474	103.2%	\$ 604,223	\$ 1,160,317	-2.5%	\$ (29,157)	Hydroseeder, addtl maint activities
Intergovernmental	\$ 31,695	\$ 73,796	132.8%	\$ 67,023	-9.2%	\$ (6,773)	\$ 68,499	2.2%	\$ 1,476	DOE Permit
Capital	\$ 231,324	\$ 297,000	28.4%	\$ 770,750	159.5%	\$ 473,750	\$ 277,000	-64.1%	\$ (493,750)	Wetland Mitigation
Debt Service Payments	\$ 56,519	\$ 63,638	12.6%	\$ 60,037	100.0%	\$ (3,601)	\$ 59,871	-0.3%	\$ (166)	Wetland Mitigation Debt Service
Total Storm Water Fund	\$ 1,681,744	\$ 1,698,852	1.0%	\$ 2,846,220	67.5%	\$ 1,147,368	\$ 2,349,439	-17.5%	\$ (496,781)	
Solid Waste Fund										
Salaries and Benefits	\$ 481,085	\$ 471,249	-2.0%	\$ 580,081	23.1%	\$ 108,832	\$ 592,509	2.1%	\$ 12,428	New driver in 2021
Supplies and Services	\$ 1,808,177	\$ 1,867,192	3.3%	\$ 2,138,736	14.5%	\$ 271,544	\$ 2,130,857	-0.4%	\$ (7,879)	CDP 3 ERP System
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	100.0%	\$ 500,000	CDP 47 New Truck
Intergovernmental	\$ 118,659	\$ 118,523	-0.1%	\$ 133,817	12.9%	\$ 15,294	\$ 136,855	2.3%	\$ 3,038	
Total Solid Waste Fund	\$ 2,407,921	\$ 2,456,964	2.0%	\$ 2,852,634	16.1%	\$ 395,670	\$ 3,360,221	0.3%	\$ 7,587	
Water/Sewer Fund										
Salaries and Benefits	\$ 2,502,883	\$ 2,580,563	3.1%	\$ 3,001,211	16.3%	\$ 420,648	\$ 3,087,151	2.9%	\$ 85,940	Open positions filled
Supplies and Services	\$ 4,293,168	\$ 3,991,022	-7.0%	\$ 5,676,013	42.2%	\$ 1,684,991	\$ 5,533,995	-2.5%	\$ (142,018)	CDP 3 ERP
Intergovernmental	\$ 646,669	\$ 383,587	-40.7%	\$ 538,131	40.3%	\$ 154,544	\$ 550,347	2.3%	\$ 12,216	
Capital	\$ 229,992	\$ 2,836,882	1133.5%	\$ 17,500	-99.4%	\$ (2,819,382)	\$ -		\$ (17,500)	CDP 16 Trailer Mounted Attenuator
Debt Service Payments	\$ 4,512,371	\$ 4,771,517	5.7%	\$ 4,534,608	-5.0%	\$ (236,909)	\$ 5,604,034	23.6%	\$ 1,069,426	Debt Service Schedules
Transfers to other funds	\$ 2,155,918	\$ 2,643,450	22.6%	\$ 709,000	-73.2%	\$ (1,934,450)	\$ 425,000	-40.1%	\$ (284,000)	Matching funds for CDBG
Total Water/Sewer Fund	\$ 14,341,001	\$ 17,207,021	20.0%	\$ 14,476,463	-15.9%	\$ (2,730,558)	\$ 15,200,527	5.0%	\$ 724,064	
W/S Capital Projects Fund										
Capital	\$ 1,749,030	\$ 1,406,298	-19.6%	\$ 1,040,000	-26.0%	\$ (366,298)	\$ 425,000	-59.1%	\$ (615,000)	CDP 49,50,54,55,56
Total W/S Capital Projects	\$ 1,749,030	\$ 1,406,298	-19.6%	\$ 1,040,000	-26.0%	\$ (366,298)	\$ 425,000	-59.1%	\$ (615,000)	
North Shore Sewer Construction Project										
Capital	\$ 503,649	\$ 4,116,320	717.3%	\$ 100,000	-97.6%	\$ (4,016,320)	\$ -	-100.0%	\$ (100,000)	Lacamas Creek Pump Station
Total North Shore Construction	\$ 503,649	\$ 4,116,320	717.3%	\$ 100,000	-97.6%	\$ (4,016,320)	\$ -	-100.0%	\$ (100,000)	

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
2019 Water Construction Projects										
Capital	\$ 622,481	\$ 3,333,215	435.5%	\$ 4,630,000	38.9%	\$ 1,296,785	\$ 500,000	-89.2%	\$ (4,130,000)	CDP 48,51,52,53
Transfers to other funds	\$ 10,589,785		-100.0%							
Total 2019 Water Construction Projects	\$ 11,212,266	\$ 3,333,215	-70.3%	\$ 4,630,000	38.9%	\$ 1,296,785	\$ 500,000	-100.0%	\$ (4,130,000)	
Water/Sewer Capital Reserve Fund										
Transfers to other funds	\$ 255,143	\$ -	-100.0%	\$ 1,365,000	100.0%	\$ 1,365,000	\$ -	-100.0%	\$ (1,365,000)	CDP 48, 49
Total Water/Sewer Cap. Fund	\$ 255,143	\$ -	-100.0%	\$ 1,365,000	100.0%	\$ 1,365,000	\$ -	-100.0%	\$ (1,365,000)	
Water/Sewer Bond Reserve Fund										
Transfers to other funds	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
Total Water/Sewer Bond Res. Fund	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
Internal Support Funds										
Equipment Rental Fund										
Salaries and Benefits	\$ 483,361	\$ 481,208	-0.4%	\$ 602,507	25.2%	\$ 121,299	\$ 615,431	2.1%	\$ 12,924	Mechanic FTE
Supplies and Services	\$ 524,771	\$ 510,429	-2.7%	\$ 725,084	42.1%	\$ 214,655	\$ 629,005	-13.3%	\$ (96,079)	Improvements, Technology and Equipment
Capital	\$ 602,501	\$ 543,564	-9.8%	\$ 346,992	-36.2%	\$ (196,572)	\$ 1,284,757	270.3%	\$ 937,765	Replacement Schedule
Total Equipment Rental Fund	\$ 1,610,633	\$ 1,535,201	-4.7%	\$ 1,674,583	9.1%	\$ 139,382	\$ 2,529,193	51.0%	\$ 854,610	
Reserve Funds										
Firefighter's Pension Fund										
Salary and Benefits	\$ 1,200	\$ 3,500	100.0%	\$ 3,596	2.7%	\$ 96	\$ 3,677	2.3%	\$ 81	
Transfers to other funds	\$ 376,040	\$ 257,728	-31.5%	\$ 38,683	-85.0%	\$ (219,045)	\$ 40,700	5.2%	\$ 2,017	
Total Firefighters's Pension Fund	\$ 377,240	\$ 261,228	-30.8%	\$ 42,279	-83.8%	\$ (218,949)	\$ 44,377	5.0%	\$ 2,098	
Retiree Medical Benefits Fund										
Salary and Benefits	\$ 139,375	\$ 129,599	-7.0%	\$ 137,375	6.0%	\$ 7,776	\$ 145,618	6.0%	\$ 8,243	
Total Retiree Medical Fund	\$ 139,375	\$ 129,599	-7.0%	\$ 137,375	6.0%	\$ 7,776	\$ 145,618	6.0%	\$ 8,243	
LEOFF 1 Disability Board										
Salary and Benefits	\$ 304,578	\$ 149,566	-50.9%	\$ 158,540	100.0%	\$ 8,974	\$ 168,053	6.0%	\$ 9,513	
Total LEOFF 1 Disability Fund	\$ 304,578	\$ 149,566	-50.9%	\$ 158,540	100.0%	\$ 8,974	\$ 168,053	6.0%	\$ 9,513	

City of Camas
 General Fund Expenditure Budget Summary for 2021-2022

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
Legislative										
Salaries and Benefits	\$ 163,512	\$ 166,145	1.6%	\$ 178,289	7.3%	\$ 12,144	\$ 182,211	2.2%	\$ 3,922	COVID-19 Impact on temp staffing
Supplies and Services	\$ 15,157	\$ 8,025	-47.1%	\$ 14,134	76.1%	\$ 6,109	\$ 14,456	2.3%	\$ 322	COVID-19 impact travel & mtg exp
Total Legislative	\$ 178,669	\$ 174,170	-2.5%	\$ 192,423	10.5%	\$ 18,253	\$ 196,667	2.2%	\$ 4,244	
Judicial										
Salaries and Benefits	\$ 210,536	\$ 230,665	9.6%	\$ 241,783	4.8%	\$ 11,118	\$ 247,637	2.4%	\$ 5,854	New Ct Clerk hired in 2019
Supplies and Services	\$ 189,786	\$ 145,505	-23.3%	\$ 223,306	53.5%	\$ 77,801	\$ 158,375	-29.1%	\$ (64,931)	Security Upgrades delayed to 2021
Intergovernmental	\$ 95,808	\$ 91,032	-5.0%	\$ 93,517	2.7%	\$ 2,485	\$ 95,640	2.3%	\$ 2,123	County costs remain status quo
Total Judicial	\$ 496,130	\$ 467,202	-5.8%	\$ 558,606	19.6%	\$ 91,404	\$ 501,652	-10.2%	\$ (56,954)	
Executive										
Salaries and Benefits	\$ 315,694	\$ 332,374	5.3%	\$ 442,824	33.2%	\$ 110,450	\$ 457,114	3.2%	\$ 14,290	New Communications Director
Supplies and Services	\$ 52,006	\$ 166,783	220.7%	\$ 107,997	-35.2%	\$ (58,786)	\$ 45,381	-58.0%	\$ (62,616)	Com Contract, Assmt 20, Survey 21
Intergovernmental	\$ 16,651	\$ 8,443	-49.3%	\$ 21,562	155.4%	\$ 13,119	\$ 22,052	2.3%	\$ 490	Community Outreach
Total Executive	\$ 384,351	\$ 507,600	32.1%	\$ 572,383	12.8%	\$ 64,783	\$ 524,547	-8.4%	\$ (47,836)	
Finance										
Salaries and Benefits	\$ 1,156,364	\$ 1,145,863	-0.9%	\$ 1,228,104	7.2%	\$ 82,241	\$ 1,252,768	2.0%	\$ 24,664	Staffing changes
Supplies and Services	\$ 219,310	\$ 238,994	9.0%	\$ 822,085	244.0%	\$ 583,091	\$ 294,848	-64.1%	\$ (527,237)	CDP 3 ERP
Intergovernmental	\$ 39,245	\$ 63,500	61.8%	\$ 65,234	2.7%	\$ 1,734	\$ 66,714	2.3%	\$ 1,480	State Auditor Increases
Total Finance	\$ 1,414,919	\$ 1,448,357	2.4%	\$ 2,115,423	46.1%	\$ 667,066	\$ 1,614,330	-23.7%	\$ (501,093)	
Legal										
Supplies and Services	\$ 145,837	\$ 143,731	-1.4%	\$ 168,040	16.9%	\$ 24,309	\$ 172,722	2.8%	\$ 4,682	Contract increases and travel
Total Legal	\$ 145,837	\$ 143,731	-1.4%	\$ 168,040	16.9%	\$ 24,309	\$ 172,722	2.8%	\$ 4,682	
Human Resources										
Salaries and Benefits	\$ 170,734	\$ 174,707	2.3%	\$ 279,638	60.1%	\$ 104,931	\$ 291,065	4.1%	\$ 11,427	Staff Allocation
Supplies and Services	\$ 15,756	\$ 46,077	192.4%	\$ 110,124	139.0%	\$ 64,047	\$ 112,624	2.3%	\$ 2,500	FML Placeholder
Total Human Resources	\$ 186,490	\$ 220,784	18.4%	\$ 389,762	76.5%	\$ 168,978	\$ 403,689	3.6%	\$ 13,927	
Administrative Services										
Salaries and Benefits	\$ 149,850	\$ 154,502	3.1%	\$ 159,780	3.4%	\$ 5,278	\$ 163,343	2.2%	\$ 3,563	
Supplies and Services	\$ 204,067	\$ 168,842	-17.3%	\$ 199,254	18.0%	\$ 30,412	\$ 203,778	2.3%	\$ 4,524	Retirement hold
Intergovernmental	\$ 56,800	\$ 42,447	-25.3%	\$ 63,655	50.0%	\$ 21,208	\$ 65,100	2.3%	\$ 1,445	
Total Administrative Services	\$ 410,717	\$ 365,791	-10.9%	\$ 422,689	15.6%	\$ 56,898	\$ 432,221	2.3%	\$ 9,532	
Law Enforcement										
Salaries and Benefits	\$ 4,478,192	\$ 4,804,650	7.3%	\$ 5,025,466	4.6%	\$ 220,816	\$ 5,110,964	1.7%	\$ 85,498	SRO & OT for Rec Clerk Support
Supplies and Services	\$ 629,225	\$ 650,723	3.4%	\$ 766,706	17.8%	\$ 115,983	\$ 775,530	1.2%	\$ 8,824	New Vehicles rental rates
Intergovernmental	\$ 271,368	\$ 275,023	1.3%	\$ 358,696	30.4%	\$ 83,673	\$ 366,839	2.3%	\$ 8,143	SWAT/CRESA Costs
Capital	\$ 57,962	\$ 174,300		\$ -	100.0%	\$ (174,300)	\$ -	-100.0%	\$ -	
Total Law Enforcement	\$ 5,436,747	\$ 5,904,696	8.6%	\$ 6,150,868	4.2%	\$ 246,172	\$ 6,253,333	1.7%	\$ 102,465	

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
Detention and Correction										
Salaries and Benefits	\$ 100,646	\$ 92,854	-7.7%	\$ 107,503	15.8%	\$ 14,649	\$ 110,328	2.6%	\$ 2,825	
Supplies and Services	\$ 54,143	\$ 62,610	15.6%	\$ 82,900	32.4%	\$ 20,290	\$ 84,781	2.3%	\$ 1,881	
Intergovernmental	\$ 141,184	\$ 121,360	-14.0%	\$ 255,801	110.8%	\$ 134,441	\$ 261,607	2.3%	\$ 5,806	Jail Costs
Total Detention and Correction	\$ 295,973	\$ 276,824	-6.5%	\$ 446,204	61.2%	\$ 169,380	\$ 456,716	2.4%	\$ 10,512	
Information Services										
Salaries and Benefits	\$ 547,945	\$ 552,978	0.9%	\$ 581,624	5.2%	\$ 28,646	\$ 595,167	2.3%	\$ 13,543	
Supplies and Services	\$ 239,671	\$ 304,366	27.0%	\$ 317,756	4.4%	\$ 13,390	\$ 324,968	2.3%	\$ 7,212	
Capital	\$ 27,987	\$ 50,000	100.0%	\$ 150,000	200.0%	\$ 100,000	\$ 50,000	-66.7%	\$ (100,000)	Phone System & Voicemail in 2021
Total Information Services	\$ 815,603	\$ 907,344	11.2%	\$ 1,049,380	15.7%	\$ 142,036	\$ 970,135	-7.6%	\$ (79,245)	
Engineering										
Salaries and Benefits	\$ 1,329,511	\$ 1,403,924	5.6%	\$ 1,630,801	16.2%	\$ 226,877	\$ 1,682,641	3.2%	\$ 51,840	Eng III, .5 Adm Support
Supplies and Services	\$ 110,556	\$ 89,612	-18.9%	\$ 191,150	113.3%	\$ 101,538	\$ 189,006	-1.1%	\$ (2,144)	Temps
Intergovernmental	\$ 21,721	\$ -		\$ -		\$ -	\$ -		\$ -	
Total Engineering	\$ 1,461,788	\$ 1,493,536	2.2%	\$ 1,821,951	22.0%	\$ 328,415	\$ 1,871,647	2.7%	\$ 49,696	
Community Development										
Salaries and Benefits	\$ 284,777	\$ 120,222	-57.8%	\$ 304,701	153.4%	\$ 184,479	\$ 314,405	3.2%	\$ 9,704	Fill vacant position
Supplies and Services	\$ 16,469	\$ 16,024	-2.7%	\$ 472,813	2850.7%	\$ 456,789	\$ 56,255	-88.1%	\$ (416,558)	CDP 3 ERP
Total Community Development	\$ 301,246	\$ 136,246	-54.8%	\$ 777,514	470.7%	\$ 641,268	\$ 370,660	-52.3%	\$ (406,854)	
Planning										
Salaries and Benefits	\$ 576,910	\$ 600,257	4.0%	\$ 617,742	2.9%	\$ 17,485	\$ 636,768	3.1%	\$ 19,026	
Supplies and Services	\$ 74,222	\$ 119,987	61.7%	\$ 424,571	253.8%	\$ 304,584	\$ 168,306	-60.4%	\$ (256,265)	ODP 8 Comp Plan
Intergovernmental	\$ 48,121	\$ 104,774	117.7%	\$ 107,634	2.7%	\$ 2,860	\$ 110,078	2.3%	\$ 2,444	
Total Planning	\$ 699,253	\$ 825,018	18.0%	\$ 1,149,947	39.4%	\$ 324,929	\$ 915,152	-20.4%	\$ (234,795)	
Animal Control										
Supplies and Services	\$ 140	\$ 512	265.7%	\$ 526	2.7%	\$ 14	\$ 538	2.3%	\$ 12	
Intergovernmental	\$ 108,018	\$ 120,900	11.9%	\$ 128,000	5.9%	\$ 7,100	\$ 132,000	3.1%	\$ 4,000	New Humane Soc Contract
Total Animal Control	\$ 108,158	\$ 121,412	12.3%	\$ 128,526	5.9%	\$ 7,114	\$ 132,538	3.1%	\$ 4,012	
Parks and Recreation										
Salaries and Benefits	\$ 437,922	\$ 431,542	-1.5%	\$ 460,698	6.8%	\$ 29,156	\$ 468,972	1.8%	\$ 8,274	
Supplies and Services	\$ 376,302	\$ 429,389	14.1%	\$ 484,269	12.8%	\$ 54,880	\$ 346,829	-28.4%	\$ (137,440)	Parks Comp Plan
Total Parks and Recreation	\$ 814,224	\$ 860,931	5.7%	\$ 944,967	9.8%	\$ 84,036	\$ 815,801	-13.7%	\$ (129,166)	
Parks Maintenance										
Salaries and Benefits	\$ 550,874	\$ 693,005	25.8%	\$ 833,695	20.3%	\$ 140,690	\$ 858,307	3.0%	\$ 24,612	ODP 5 Maint Worker
Supplies and Services	\$ 459,988	\$ 382,146	-16.9%	\$ 668,586	75.0%	\$ 286,440	\$ 627,514	-6.1%	\$ (41,072)	ODP 12 Hydroseeder, CDP Tennis Cr
Intergovernmental	\$ -	\$ 8,281	100.0%	\$ 15,410	86.1%	\$ 7,129	\$ 15,759	2.3%	\$ 349	
Capital	\$ 324,436	\$ 20,000	-93.8%	\$ 375,000	1775.0%	\$ 355,000	\$ 149,000	-60.3%	\$ (226,000)	CDP 33, CDP 34, CDP 35
Total Parks Maintenance	\$ 1,335,298	\$ 1,103,432	-17.4%	\$ 1,892,691	71.5%	\$ 789,259	\$ 1,650,580	-12.8%	\$ (242,111)	

	2019 Actual	2020 Projected	Change	2021 Budget	Annual % Change	2021 Change	2022 Budget	Annual % Change	2022 Change	Notes
Building										
Salaries and Benefits	\$ 648,084	\$ 684,513	5.6%	\$ 716,929	4.7%	\$ 32,416	\$ 732,974	2.2%	\$ 16,045	
Supplies and Services	\$ 38,943	\$ 52,216	34.1%	\$ 63,789	22.2%	\$ 11,573	\$ 65,237	2.3%	\$ 1,448	
Capital	\$ 21,721	\$ -	-100.0%							Vehicle in 2019
Total Building	\$ 708,748	\$ 736,729	3.9%	\$ 780,718	6.0%	\$ 43,989	\$ 798,211	2.2%	\$ 17,493	
Central Services										
Salaries and Benefits	\$ 95,565	\$ 116,798	22.2%	\$ 201,164	72.2%	\$ 84,366	\$ 204,820	1.8%	\$ 3,656	ODP 2 Maint Worker and Reclass
Supplies and Services	\$ 146,132	\$ 123,114	-15.8%	\$ 181,428	47.4%	\$ 58,314	\$ 185,547	2.3%	\$ 4,119	Facilities Condition Assessment
Vehicle				\$ 25,000	100.0%	\$ 25,000		-100.0%	\$ (25,000)	ODP 2 Truck
Total Central Services	\$ 241,697	\$ 239,912	-0.7%	\$ 407,592	69.9%	\$ 167,680	\$ 390,367	-4.2%	\$ (17,225)	
Library										
Salaries and Benefits	\$ 1,205,308	\$ 1,116,535	-7.4%	\$ 1,294,008	15.9%	\$ 177,473	\$ 1,335,031	3.2%	\$ 41,023	Positions filled
Supplies and Services	\$ 351,647	\$ 533,125	51.6%	\$ 605,532	13.6%	\$ 72,407	\$ 563,845	-6.9%	\$ (41,687)	Repairs, Sec Sys, ODP 7
Capital	\$ 154,752	\$ 156,921	0.0%	\$ 161,205	2.7%	\$ 4,284	\$ 164,864	2.3%	\$ 3,659	
Total Library	\$ 1,711,707	\$ 1,806,581	5.5%	\$ 2,060,745	14.1%	\$ 254,164	\$ 2,063,740	0.1%	\$ 2,995	
Support to Other Funds										
Transfers to Other Funds	\$ 6,697,685	\$ 6,144,066	-8.3%	\$ 7,636,641	24.3%	\$ 1,492,575	\$ 6,719,729	-12.0%	\$ (916,912)	Firefighters, SCBAs, Truck, Amb
Total Support to Other Funds	\$ 6,697,685	\$ 6,144,066	-8.3%	\$ 7,636,641	24.3%	\$ 1,492,575	\$ 6,719,729	-12.0%	\$ (916,912)	
TOTAL GENERAL FUND	\$ 23,845,240	\$ 23,884,362	0.2%	\$ 29,667,070	24.2%	\$ 5,782,708	\$ 27,254,437	-8.1%	\$ (2,412,633)	

City of Camas 2021-2022 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	\$ 39,590,356	\$ 1,667,527	\$ 1,323,200	\$ 10,414,133	\$ 360,095	\$ 656,659		\$ -	\$ 8,090,500	\$ 62,102,470
Special Revenue										
Street Fund			1,271,219	-		78,832		5,793,746	1,200,427	8,344,224
Tree Fund		-				1,000			-	1,000
Camas/Washougal Fire and EMS	4,810,096	146,676	2,580	10,848,759	35,380	87,480	-	7,170,378	2,487,891	25,589,240
Lodging Tax	25,166					1,659			28,782	55,607
Cemetery				119,608		1,519		400,000	98,639	619,766
Sub Total	4,835,262	146,676	1,273,799	10,968,367	35,380	170,490	-	13,364,124	3,815,739	34,609,837
Debt Service										
Unlimited G.O. Bond Debt Service	-								50,991	50,991
Limited G.O. Bond Debt Service								4,862,421	-	4,862,421
Sub Total	-	-	-	-	-	-	-	4,862,421	50,991	4,913,412
Capital Projects										
Real Estate Excise Tax Capital	4,417,714		5,972,118			517,767		160,000	6,777,296	17,844,895
Park Impact Fee Capital				3,262,352		184,969			3,996,198	7,443,519
Transportation Impact Fee Capital				4,032,260		106,764		-	2,391,019	6,530,043
Fire Impact Fee				523,899		47,498			1,027,643	1,599,040
NW 38th Ave Phase 3 Construction			813,000					466,500	-	1,279,500
Facilities Capital Fund			-					\$ 1,289,874	-	1,289,874
Legacy Lands Project			2,047,157			25,000			3,584,408	5,656,565
Lake and Everett Construction							100,000		-	100,000
Sub Total	4,417,714	-	8,832,275	7,818,511	-	881,998	100,000	1,916,374	17,776,564	41,743,436
Enterprise										
Storm Water Utility			-	3,819,107		149,896		-	2,815,768	6,784,771
City Solid Waste				6,316,204		155,596			3,284,744	9,756,544
Water-Sewer				29,118,544		715,584		-	2,968,333	32,802,461
Water-Sewer Capital Projects								1,465,000	-	1,465,000
North Shore Sewer Construction Project									100,000	100,000
2019 Water Construction Projects								925,000	8,552,747	8,552,747
Water-Sewer Capital Reserve				8,419,648		732,844		-	15,925,760	25,078,252
Water-Sewer Bond Reserve						68,088			1,693,863	1,761,951
Sub Total	-	-	-	47,673,503	-	1,822,008	-	2,390,000	35,341,215	86,301,726
Internal Support										
Equipment Rental				3,537,049		55,869			2,329,236	5,922,154
Reserves										
Firefighter's Pension						82,367			1,427,791	1,510,158
Retiree Medical								282,993	51,728	334,721
LEOFF 1 Disability Board								326,593	532,163	858,756
Sub Total	-	-	-	-	-	82,367	-	609,586	2,011,682	2,703,635
Total	\$ 48,843,332	\$ 1,814,203	\$ 11,429,274	\$ 80,411,563	\$ 395,475	\$ 3,669,391	\$ 100,000	\$ 23,142,505	\$ 69,415,927	\$ 238,296,670

City of Camas 2021-2022 Expenditure Budget

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-governmental Services/Taxes	Interfund Transfers	Debt Services	Capital Outlay	Total	Ending Fund Balance
General Government Operations										
General Fund	\$ 20,396,019	\$ 8,553,243	\$ 961,532	\$ 9,333,971	\$ 2,245,299	\$ 14,856,370	\$ -	\$ 1,075,069	\$ 57,421,503	\$ 5,192,526
Special Revenue										
Street Fund	1,128,434	520,519	154,162	2,317,073	77,882	366,035		2,334,496	6,898,601	1,444,653
Tree Fund				-					-	16,341
Camas/Washougal Fire and EMS	14,328,720	4,941,441	850,427	2,782,360	345,783	134,017		850,000	24,232,748	1,350,664
Lodging Tax				20,000					20,000	35,607
Cemetery	171,371	82,769	43,973	196,223					494,336	125,430
Sub Total	15,628,525	5,544,729	1,048,562	5,315,656	423,665	500,052	-	3,184,496	31,645,685	2,972,695
Debt Service										
Unlimited G.O. Bond Debt Service									-	50,991
Limited G.O. Bond Debt Service							4,862,421		4,862,421	-
Sub Total							4,862,421		4,862,421	50,991
Capital Projects										
Real Estate Excise Tax Capital				97,704		1,953,039		9,465,043	11,515,786	6,329,109
Park Impact Fee Capital				-		1,426,500		839,751	2,266,251	5,177,268
Transportation Impact Fee Capital						1,972,922			1,972,922	4,557,121
Fire Impact Fee						360,000			360,000	1,239,040
NW 38th Ave Phase 3 Construction								1,279,500	1,279,500	-
Facilities Capital Fund								1,289,874	1,289,874	-
Legacy Lands Project								500,000	500,000	5,156,565
Lake and Everett Construction								100,000	100,000	-
Sub Total	-	-	-	97,704	-	5,712,461	-	13,474,168	19,284,333	22,459,103
Enterprise										
Storm Water Utility	1,009,991	532,697	77,018	2,272,773	135,522		119,908	1,047,750	5,195,659	1,589,112
City Solid Waste	799,636	372,954	137,194	4,132,399	270,672			500,000	6,212,855	3,543,689
Water-Sewer	4,199,777	1,888,585	1,931,747	9,278,261	1,088,478	1,134,000	10,138,642	17,500	29,676,990	3,125,471
Water-Sewer Capital Projects								1,465,000	1,465,000	-
North Shore Sewer Construction Project								100,000	100,000	-
2019 Water Construction Projects								5,130,000	5,130,000	4,347,747
Water-Sewer Capital Reserve						1,365,000			1,365,000	23,713,252
Water-Sewer Bond Reserve										1,761,951
Sub Total	6,009,404	2,794,236	2,145,959	15,683,433	1,494,672	2,499,000	10,258,550	8,260,250	49,145,504	38,081,222
Internal Support										
Equipment Rental	864,937	353,001	561,518	792,571				1,631,749	4,203,776	1,718,378
Reserves										
Firefighter's Pension		7,273				79,383			86,656	1,423,502
Retiree Medical		282,993							282,993	51,728
LEOFF 1 Disability Board		326,593							326,593	532,163
Sub Total	-	616,859	-	-	-	79,383	-	-	696,242	2,007,393
Total	\$ 42,898,885	17,862,068	4,717,571	31,223,335	4,163,636	23,647,266	15,120,971	27,625,732	167,259,464	71,898,417