

**City of Camas
2025-2026 Mayor's Budget**

Fund	Projected Beginning Fund Balance	2025-2026 Revenues	2025-2026 Appropriation	Projected Ending Fund Balance	Change in Fund Balance
General	\$ 12,978,708	\$ 74,108,611	\$ 78,719,291	\$ 8,368,028	\$ (4,610,680)
City Street	\$ 2,705,464	\$ 11,113,065	\$ 11,498,913	\$ 2,319,616	\$ (385,848)
Tree Fund	\$ 38,145	\$ 685	\$ -	\$ 38,830	\$ 685
C/W Fire and EMS	\$ 1,194,349	\$ 36,176,978	\$ 35,394,669	\$ 1,976,658	\$ 782,309
Lodging Tax	\$ 88,210	\$ 78,637	\$ 100,000	\$ 66,847	\$ (21,363)
Cemetery	\$ 131,635	\$ 601,423	\$ 590,545	\$ 142,513	\$ 10,878
Unlimited G.O. Bond Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Limited G.O. Bond Debt Service	\$ -	\$ 8,578,630	\$ 8,578,630	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 11,645,949	\$ 8,774,494	\$ 10,584,530	\$ 9,835,913	\$ (1,810,036)
Park Impact Fee Capital	\$ 4,130,076	\$ 3,548,901	\$ 3,726,498	\$ 3,952,479	\$ (177,597)
Transportation Impact Fee Capital	\$ 3,773,486	\$ 5,217,689	\$ 2,526,511	\$ 6,464,664	\$ 2,691,178
Fire Impact Fee	\$ 819,341	\$ 1,294,466	\$ -	\$ 2,113,807	\$ 1,294,466
NW 38th Ave Phase 3 Construction	\$ 1,021,286	\$ 7,775,200	\$ 7,775,200	\$ 1,021,286	\$ -
Facilities Capital	\$ 1,850,092	\$ 4,311,130	\$ 5,250,570	\$ 910,652	\$ (939,440)
Legacy Lands Project	\$ 21,947,000	\$ 885,711	\$ 8,947,087	\$ 13,885,624	\$ (8,061,376)
SR500 and Everett Project	\$ -	\$ 1,700,000	\$ 1,700,000	\$ -	\$ -
Storm Water Utility	\$ 1,553,434	\$ 7,619,048	\$ 8,086,149	\$ 1,086,333	\$ (467,101)
City Solid Waste	\$ 3,699,437	\$ 7,488,275	\$ 7,326,700	\$ 3,861,012	\$ 161,575
Water-Sewer	\$ 26,582,967	\$ 62,567,309	\$ 61,955,400	\$ 27,194,876	\$ 611,909
Water-Sewer Capital Projects	\$ -	\$ 27,081,198	\$ 27,081,198	\$ -	\$ -
2019 Water Construction Projects	\$ 6,397,755	\$ 526,336	\$ 6,575,524	\$ 348,567	\$ (6,049,188)
Water-Sewer Capital Reserve	\$ 21,571,109	\$ 7,709,539	\$ 26,978,748	\$ 2,301,900	\$ (19,269,209)
Water-Sewer Bond Reserve	\$ 1,856,640	\$ 147,642	\$ -	\$ 2,004,282	\$ 147,642
Equipment Rental	\$ 2,906,244	\$ 5,574,933	\$ 6,979,375	\$ 1,501,802	\$ (1,404,442)
IT Internal Service	\$ -	\$ 990,000	\$ 990,000	\$ -	\$ -
Firefighter's Pension	\$ 982,200	\$ 37,482	\$ 194,402	\$ 825,281	\$ (156,920)
Retiree Medical	\$ 11,456	\$ 345,130	\$ 361,707	\$ (5,121)	\$ (16,577)
LEOFF 1 Disability Board	\$ 335,189	\$ 382,051	\$ 592,583	\$ 124,657	\$ (210,532)
Total City Budget 2025-2026	\$ 128,220,172	\$ 284,634,563	\$ 322,514,229	\$ 90,340,506	\$ (37,879,667)

City of Camas
2025-2026 Summary of Budgeted Revenues, Expenditures and Reserves

	General Fund	Special Revenue Funds	Debt Funds	Capital Funds	Enterprise Funds	Internal Support Funds	Reserve Funds	Total
Estimated Beginning Fund Balance 1/1/2025	\$ 12,978,708	\$ 4,157,803	\$ -	\$ 45,187,230	\$ 61,661,342	\$ 2,906,244	\$ 1,328,845	\$ 128,220,172
Revenues								
Taxes	\$ 50,160,988	\$ 7,633,142	\$ -	\$ 4,658,768				\$ 62,452,898
Licenses and Permits	\$ 4,788,140	\$ 456,279						\$ 5,244,419
Intergovernmental	\$ 1,560,437	\$ 2,230,534		\$ 8,165,000	\$ 1,517,497			\$ 13,473,468
Charges for Services	\$ 15,928,857	\$ 16,272,283		\$ 9,817,728	\$ 59,755,407	\$ 4,983,179		\$ 106,757,454
Fines and Forfeitures	\$ 266,125	\$ 31,264						\$ 297,389
Miscellaneous Revenue	\$ 1,384,064	\$ 99,164		\$ 1,622,765	\$ 2,685,245	\$ 91,754	\$ 53,291	\$ 5,936,283
Non-Revenues	\$ -			\$ 1,103,500	\$ 18,000,000			\$ 19,103,500
Transfers	\$ 20,000	\$ 21,248,122	\$ 8,578,630	\$ 8,139,830	\$ 31,181,198	\$ 1,490,000	\$ 711,372	\$ 71,369,152
Total Revenue	\$ 74,108,611	\$ 47,970,788	\$ 8,578,630	\$ 33,507,591	\$ 113,139,347	\$ 6,564,933	\$ 764,663	\$ 284,634,563
Total Available Resources	\$ 87,087,319	\$ 52,128,591	\$ 8,578,630	\$ 78,694,821	\$ 174,800,689	\$ 9,471,177	\$ 2,093,508	\$ 412,854,735
Expenditures								
Salaries and Benefits	\$ 39,508,804	\$ 31,230,647			\$ 10,682,059	\$ 1,271,547	\$ 954,290	\$ 83,647,347
Supplies and Services	\$ 15,871,012	\$ 9,172,548		\$ 597,774	\$ 23,676,287	\$ 1,608,062	\$ 3,796	\$ 50,929,479
Intergovernmental	\$ 2,328,712	\$ 591,935			\$ 2,273,033	\$ 46,757		\$ 5,240,437
Capital	\$ 734,222	\$ 5,607,379		\$ 21,794,208	\$ 60,834,219	\$ 5,024,188		\$ 93,994,216
Debt Service			\$ 8,578,630		\$ 8,754,968			\$ 17,333,598
Transfers	\$ 20,276,541	\$ 981,618		\$ 18,118,414	\$ 31,783,153	\$ 18,821	\$ 190,605	\$ 71,369,152
Total Expenditures	\$ 78,719,291	\$ 47,584,127	\$ 8,578,630	\$ 40,510,396	\$ 138,003,719	\$ 7,969,375	\$ 1,148,691	\$ 322,514,229
Estimated Ending Fund Balance	\$ 8,368,028	\$ 4,544,464	\$ -	\$ 38,184,425	\$ 36,796,970	\$ 1,501,802	\$ 944,817	\$ 90,340,506
Total Expenditures and Reserve Balance	\$ 87,087,319	\$ 52,128,591	\$ 8,578,630	\$ 78,694,821	\$ 174,800,689	\$ 9,471,177	\$ 2,093,508	\$ 412,854,735

City of Camas
Revenue Budget Summary for 2025-2026

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
General Fund										
Taxes	\$ 22,100,884	\$ 23,121,908	4.6%	\$ 24,714,434	6.9%	\$ 1,592,526	\$ 25,446,554	3.0%	\$ 732,120	Utility Tax increased to 6%
Licenses and Permits	\$ 1,199,338	\$ 1,639,269	36.7%	\$ 2,243,879	36.9%	\$ 604,610	\$ 2,544,261	13.4%	\$ 300,382	Increase in Bus Lic from \$10 to \$50/commercial permits
Intergovernmental	\$ 776,157	\$ 890,668	14.8%	\$ 775,326	-13.0%	\$ (115,342)	\$ 785,111	1.3%	\$ 9,785	Grant activity increase in 2024
Charges for Services	\$ 6,192,970	\$ 6,856,519	10.7%	\$ 7,742,893	12.9%	\$ 886,374	\$ 8,185,964	5.7%	\$ 443,071	Increase in Fees of 10% and Indirect Costs increases
Fines and Forfeitures	\$ 179,523	\$ 129,445	-27.9%	\$ 131,176	1.3%	\$ 1,731	\$ 134,949	2.9%	\$ 3,773	Court related revenue stabilized
Miscellaneous Revenue	\$ 536,634	\$ 928,672	73.1%	\$ 686,855	-26.0%	\$ (241,817)	\$ 697,209	1.5%	\$ 10,354	Higher interest rates, Opioid funding
Transfers from other funds	\$ 2,816,986	\$ 3,110,512	100.0%	\$ 10,000	-99.7%	\$ (3,100,512)	\$ 10,000	0.0%	\$ -	ARPA funding ended, Lodging Tax for Hometown Holidays
Total General Fund	\$ 33,802,492	\$ 36,676,993	8.5%	\$ 36,304,563	-1.0%	\$ (372,430)	\$ 37,804,048	4.1%	\$ 1,499,485	
Special Revenue Funds										
Street Fund										
Charges for Service	\$ -	\$ -		\$ 570,000	100.0%	\$ 570,000	\$ 587,100	3.0%	\$ 17,100	Transportation Benefit District Licenses Fees \$20
Intergovernmental	\$ 539,950	\$ 856,104	58.6%	\$ 510,658	-40.4%	\$ (345,446)	\$ 517,296	1.3%	\$ 6,638	Fed grant 2024, loss of portion of gas tax
Miscellaneous Revenue	\$ 1,686	\$ 10,170	503.2%	\$ 11,373	11.8%	\$ 1,203	\$ 11,581	1.8%	\$ 208	Interest revenue
Transfers from other funds	\$ 3,575,890	\$ 4,522,139	26.5%	\$ 5,364,009	18.6%	\$ 841,870	\$ 3,541,048	-34.0%	\$ (1,822,961)	Preservation, Bond funds, TIF funding & GF Subsidy
Total Street Fund	\$ 4,117,526	\$ 5,388,413	30.9%	\$ 6,456,040	19.8%	\$ 1,067,627	\$ 4,657,025	-27.9%	\$ (1,799,015)	
Tree Fund										
Miscellaneous Revenue	\$ 154	\$ 22,301	14381.2%	\$ 328	-98.5%	\$ (21,973)	\$ 357	8.8%	\$ 29	Interest earnings and settlement
Total Tree Fund	\$ 154	\$ 22,301	14381.2%	\$ 328	-98.5%	\$ (21,973)	\$ 357	8.8%	\$ 29	
C/W Fire and EMS Fund										
Taxes	\$ 2,539,729	\$ 2,612,539	2.9%	\$ 3,719,074	42.4%	\$ 1,106,535	\$ 3,839,335	3.2%	\$ 120,261	Slower residential growth with higer commercial 2024
Licenses and Permits	\$ 91,861	\$ 132,068	43.8%	\$ 212,767	61.1%	\$ 80,699	\$ 243,512	14.5%	\$ 30,745	Residential construction slows
Intergovernmental	\$ 550,554	\$ 601,290	100.0%	\$ 601,290	0.0%	\$ -	\$ 601,290	0.0%	\$ -	GEMT
Charges for Services	\$ 7,573,649	\$ 7,253,227	-4.2%	\$ 7,551,257	4.1%	\$ 298,030	\$ 7,368,919	-2.4%	\$ (182,338)	Washougal's share adjustment
Fines and Forfeitures	\$ 17,595	\$ 15,332	-12.9%	\$ 15,531	1.3%	\$ 199	\$ 15,733	1.3%	\$ 202	Post COVID-19
Miscellaneous Revenue	\$ 60,169	\$ 40,634	-32.5%	\$ 32,318	-20.5%	\$ (8,316)	\$ 32,887	1.8%	\$ 569	Private contribution 2021
Transfers from other funds	\$ 7,041,388	\$ 6,819,574	-3.2%	\$ 6,045,701	-11.3%	\$ (773,873)	\$ 5,897,364	-2.5%	\$ (148,337)	Camas transfers from ARPA, REET, FIF
Total C/W Fire and EMS Fund	\$ 17,874,945	\$ 17,474,664	-2.2%	\$ 18,177,938	4.0%	\$ 703,274	\$ 17,999,040	-1.0%	\$ (178,898)	
Lodging Tax Fund										
Taxes	\$ 35,584	\$ 35,742	0.4%	\$ 36,814	3.0%	\$ 1,072	\$ 37,919	3.0%	\$ 1,105	Hotel and Vacation rentals
Miscellaneous Revenue	\$ 845	\$ 1,867	120.9%	\$ 1,923	3.0%	\$ 56	\$ 1,981	300.0%	\$ 58	Increase in interest earnings with growth of fund balance
Total Lodging Tax Fund	\$ 36,429	\$ 37,609	3.2%	\$ 38,737	3.0%	\$ 1,128	\$ 39,900	3.0%	\$ 1,163	
Cemetery Fund										
Charges for Services	\$ 70,544	\$ 94,287	33.7%	\$ 96,874	2.7%	\$ 2,587	\$ 98,133	1.3%	\$ 1,259	Trends and fee increases
Miscellaneous Revenue	\$ 1,861	\$ 3,114	67.3%	\$ 3,176	2.0%	\$ 62	\$ 3,240	2.0%	\$ 64	Higher interest rates
Transfers from other funds	\$ 201,441	\$ 200,000	-0.7%	\$ 200,000	0.0%	\$ -	\$ 200,000	0.0%	\$ -	Transfer from General Fund
Total Cemetery Fund	\$ 273,846	\$ 297,401	8.6%	\$ 300,050	0.9%	\$ 2,649	\$ 301,373	0.4%	\$ 1,323	
Debt Funds										
Unlimited GO Debt Service Fund										
Taxes	\$ -	\$ -		\$ -		\$ -	\$ -		\$ -	
Total Unlimited GO Debt Srv Fund	\$ -	\$ -		\$ -		\$ -	\$ -		\$ -	
Limited Debt Service Fund										
Transfers from other funds	\$ 3,914,632	\$ 4,288,295	9.5%	\$ 4,284,279	-0.1%	\$ (4,016)	\$ 4,294,351	0.2%	\$ 10,072	Based on DS schedules
Total Debt Service Fund	\$ 3,914,632	\$ 4,288,295	9.5%	\$ 4,284,279	-0.1%	\$ (4,016)	\$ 4,294,351	0.2%	\$ 10,072	

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
Capital Fund										
Real Estate Excise Tax Fund										
Taxes	\$ 1,818,296	\$ 2,204,766	21.3%	\$ 2,284,578	3.6%	\$ 79,812	\$ 2,374,190	3.9%	\$ 89,612	Improving real estate market in 2024
Intergovernmental	\$ 190,137	\$ 23,828	-87.5%	\$ 240,000	907.2%	\$ 216,172	\$ -		\$ (240,000)	RCO Grant for Crown Park
Miscellaneous Revenue	\$ 146,806	\$ 239,626	63.2%	\$ 244,419	2.0%	\$ 4,793	\$ 249,307	2.0%	\$ 4,888	Higher interest rates
Transfers from other funds	\$ 19,910	\$ 591,500	2870.9%	\$ 3,382,000	471.8%	\$ 2,790,500	\$ -		\$ (3,382,000)	Transfer of bond proceeds for Crown Park
Total Real Estate Excise Tax Fund	\$ 2,175,149	\$ 3,059,720	40.7%	\$ 6,150,997	101.0%	\$ 3,091,277	\$ 2,623,497	-57.3%	\$ (3,527,500)	
Park Impact Fee Fund										
Charges for Services	\$ 375,981	\$ 1,195,669	218.0%	\$ 1,578,403	32.0%	\$ 382,734	\$ 1,806,482	14.4%	\$ 228,079	Increase in Park Impact Fees and permit activity
Miscellaneous Revenue	\$ 43,754	\$ 79,604	81.9%	\$ 81,196	2.0%	\$ 1,592	\$ 82,820	2.0%	\$ 1,624	Higher interest rates
Total Park Impact Fee Fund	\$ 419,735	\$ 1,275,273	203.8%	\$ 1,659,599	30.1%	\$ 384,326	\$ 1,889,302	13.8%	\$ 229,703	
Transportation Impact Fee Fund										
Charges for Services	\$ 1,288,225	\$ 1,829,046	42.0%	\$ 2,414,524	32.0%	\$ 585,478	\$ 2,763,422	14.4%	\$ 348,898	Increase in permit activity
Miscellaneous Revenue	\$ 31,650	\$ 19,205	-39.3%	\$ 19,665	2.4%	\$ 460	\$ 20,078	2.1%	\$ 413	Interest earnings based on changes in fund balance
Total Transportation Impact Fee Fund	\$ 1,319,875	\$ 1,848,251	40.0%	\$ 2,434,189	31.7%	\$ 585,938	\$ 2,783,500	14.4%	\$ 349,311	
Fire Impact Fee Fund										
Charges for Services	\$ 291,780	\$ 443,277	51.9%	\$ 585,170	32.0%	\$ 141,893	\$ 669,727	14.4%	\$ 84,557	Increase in permit activity
Miscellaneous Revenue	\$ 14,761	\$ 19,205	30.1%	\$ 19,589	2.0%	\$ 2,547	\$ 19,980	2.0%	\$ 391	Higher interest rates
Total Fire Impact Fee Fund	\$ 306,541	\$ 462,482	50.9%	\$ 604,759	30.8%	\$ 144,440	\$ 689,707	14.0%	\$ 84,948	
NW 38th Ave Phase 3 Construction										
Intergovernmental	\$ 69,784	\$ 626,785	798.2%	\$ 7,450,000	1088.6%	\$ 6,823,215			\$ (7,450,000)	State Grant
Transfers from other funds	\$ 6,492	\$ 56,999	778.0%	\$ 325,200	100.0%	\$ 268,201	\$ -		\$ (325,200)	Transfer of bond proceeds
Total NW 38th Ave Phase 3 Construction	\$ 76,276	\$ 683,784	796.5%	\$ 7,775,200	1037.1%	\$ 7,091,416	\$ -	-100.0%	\$ (7,775,200)	
SR 500 and Everett										
Intergovernmental				\$ 475,000	100.0%	\$ 475,000				State Grant
Miscellaneous Revenue				\$ -		\$ -				
Debt Proceeds				\$ 303,500	100.0%	\$ 303,500	\$ 800,000			Debt Proceeds
Transfers from other funds				\$ 121,500	100.0%	\$ 121,500				Transfer from Streets
Total SR500 and Everett	\$ -	\$ -		\$ 900,000	100.0%	\$ 778,500	\$ 800,000			
Facilities Capital Fund										
Intergovernmental	\$ 28,250	\$ 730,000	2484.1%							State Grant for Library
Transfers from other funds	\$ 130,655	\$ 1,471,510	1026.3%	\$ 4,311,130	100.0%	\$ 2,839,620			\$ (4,311,130)	Transfers from REET and Bond Proceeds
Total Facilities Capital Fund	\$ 130,655	\$ 2,201,510	1585.0%	\$ 4,311,130	100.0%	\$ 2,839,620	\$ -	-100.0%	\$ (4,311,130)	
Legacy Lands Project Fund										
Intergovernmental	\$ -	\$ 1,250,000	100.0%	\$ -	-100.0%	\$ (1,250,000)				Conservation Futures Funds
Non-Revenues	\$ 15,116,108		-100.0%							2023 LTGO Bond Issue
Miscellaneous Revenue	\$ 437,111	\$ 771,862	76.6%	\$ 590,474	-23.5%	\$ (181,388)	\$ 295,237	-50.0%	\$ (295,237)	Interest earnings based on changes in fund balance
Total Legacy Lands Project Fund	\$ 15,553,219	\$ 2,021,862	-87.0%	\$ 590,474	-70.8%	\$ (1,431,388)	\$ 295,237	-50.0%	\$ (295,237)	
Enterprise Funds										
Storm Water Fund										
Intergovernmental	\$ 78,397	\$ 334,000	326.0%	\$ 1,517,497	354.3%	\$ 1,183,497	\$ -			State Grants
Charges for Services	\$ 2,089,701	\$ 2,410,985	15.4%	\$ 2,772,042	15.0%	\$ 361,057	\$ 3,187,169	15.0%	\$ 415,127	Rate Model increase 13.5%and increase in Population
Miscellaneous Revenue	\$ 23,417	\$ 20,549	-12.2%	\$ 20,960	2.0%	\$ 411	\$ 21,380	2.0%	\$ 420	Status quo interest earnings
Transfer from other funds	\$ 36,500	\$ 10,763	-70.5%	\$ 100,000	100.0%	\$ 89,237	\$ -		\$ (100,000)	Transfer in from Sewer
Total Storm Drainage Fund	\$ 2,228,015	\$ 2,776,297	24.6%	\$ 4,410,499	58.9%	\$ 1,544,965	\$ 3,208,549	-27.3%	\$ 415,547	
Solid Waste Fund										
Charges for Services	\$ 3,290,014	\$ 3,480,526	5.8%	\$ 3,613,917	3.8%	\$ 133,391	\$ 3,752,421	3.8%	\$ 138,504	Rate Increase 2.5% + Population
Miscellaneous Revenue	\$ 37,828	\$ 59,181	56.4%	\$ 60,365	2.0%	\$ 1,184	\$ 61,572	2.0%	\$ 1,207	Higher interest rates
Transfer from other funds	\$ 106,122	\$ 33,787	100.0%	\$ -	-100.0%	\$ (33,787)	\$ -		\$ -	ARPA funding
Total Solid Waste Fund	\$ 3,327,842	\$ 3,573,494	7.4%	\$ 3,674,282	2.8%	\$ 100,788	\$ 3,813,993	3.8%	\$ 139,711	

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
Water/Sewer Fund										
Charges for Services	\$ 17,083,406	\$ 18,271,864	7.0%	\$ 19,239,679	5.3%	\$ 967,815	\$ 20,261,811	5.3%	\$ 1,022,132	Water 6% annual increase and Sewer 3.25% annual incr.
Miscellaneous Revenue	\$ 368,000	\$ 1,383,798	276.0%	\$ 527,683	-61.9%	\$ (856,115)	\$ 538,136	2.0%	\$ 10,453	Accounting changes with facilities and interest higher
Non-Revenues	\$ 5,832,324	\$ 38,741	-99.3%		-100.0%	\$ (38,741)				Timber sale
Transfer from other funds	\$ 1,187,697	\$ 66,907	-94.4%	\$ 11,000,000	16340.7%	\$ 10,933,093	\$ 11,000,000	0.0%	\$ -	Service Dev Charges for repair and replacement projects
Total Water/Sewer Fund	\$ 24,471,427	\$ 19,761,310	-19.2%	\$ 30,767,362	55.7%	\$ 11,006,052	\$ 31,799,947	3.4%	\$ 1,032,585	
Water/Sewer Construction Fund										
Miscellaneous Revenue	\$ 4,262	\$ -	100.0%	\$ -		\$ -				
Non-Revenues	\$ -	\$ 18,000,000		\$ 18,000,000		\$ 18,000,000				2025 Revenue Bonds
Transfer from other funds	\$ 217,761	\$ 807,703	270.9%	\$ 8,706,198	977.9%	\$ 7,898,495	\$ 375,000	-95.7%	\$ (8,331,198)	SDC Contributions & Rates
Total W/S Capital Fund	\$ 222,023	\$ 807,703	263.8%	\$ 26,706,198	3206.4%	\$ 25,898,495	\$ 375,000	-98.6%	\$ (26,331,198)	
2019 Water Projects Construction Fund										
Miscellaneous Revenue	\$ 311,851	\$ 338,414	8.5%	\$ 348,567	3.0%	\$ 10,153	\$ 177,769	-49.0%	\$ (170,798)	2019 Revenue Bonds scheduled to be spent in biennium
Transfer from other funds	\$ 5,527	\$ -	-100.0%			\$ -			\$ -	
Total 2019 Water Proj Construction	\$ 317,378	\$ 338,414	6.6%	\$ 348,567	3.0%	\$ 10,153	\$ 177,769	-100.0%	\$ (170,798)	
Water/Sewer Capital Reserve Fund										
Charges for Services	\$ 2,687,948	\$ 3,313,582	23.3%	\$ 3,412,989	3.0%	\$ 99,407	\$ 3,515,379	3.0%	\$ 102,390	Service Development Charges tied to construction
Miscellaneous Revenue	\$ 172,857	\$ 373,605	116.1%	\$ 384,813	3.0%	\$ 11,208	\$ 396,358	3.0%	\$ 11,545	Status quo interest earnings
Total Water/Sewer Cap. Fund	\$ 2,860,805	\$ 3,687,187	28.9%	\$ 3,797,802	3.0%	\$ 110,615	\$ 3,911,737	3.0%	\$ 113,935	
Water/Sewer Bond Reserve Fund										
Miscellaneous Revenue	\$ 65,115	\$ 71,657	10.0%	\$ 73,090	2.0%	\$ 1,433	\$ 74,552	2.0%	\$ 1,462	Higher interest rates
Total Water/Sewer Bond Res. Fund	\$ 65,115	\$ 71,657	10.0%	\$ 73,090	2.0%	\$ 1,433	\$ 74,552	2.0%	\$ 1,462	
Internal Support Funds										
Equipment Rental Fund										
Charges for Services	\$ 2,319,074	\$ 2,383,270	2.8%	\$ 2,454,768	3.0%	\$ 71,498	\$ 2,528,411	3.0%	\$ 73,643	Updated ERR model
Miscellaneous Revenue	\$ 38,369	\$ 239,441	524.0%	\$ 45,199	-81.1%	\$ (194,242)	\$ 46,555	3.0%	\$ 1,356	Status quo interest earnings
Transfers from other funds				\$ 500,000						
Total Equipment Rental Fund	\$ 2,357,443	\$ 2,622,711	11.3%	\$ 2,999,967	14.4%	\$ (122,744)	\$ 2,574,966	-14.2%	\$ (425,001)	
IT Rental Fund										
Transfer from other funds	\$ -	\$ -		\$ 990,000	100.0%	\$ 990,000	\$ -	-100.0%	\$ (990,000)	
Total IT Rental Fund	\$ -	\$ -		\$ 990,000	100.0%	\$ 990,000	\$ -	-100.0%	\$ (990,000)	
Reserve Funds										
Firefighter's Pension Fund										
Miscellaneous Revenue	\$ 10,772	\$ 19,018	76.6%	\$ 18,464	-2.9%	\$ (554)	\$ 19,018	3.0%	\$ 554	Higher interest rates
Total Firemen's Pension Fund	\$ 10,772	\$ 19,018	76.6%	\$ 18,464	-2.9%	\$ (554)	\$ 19,018	3.0%	\$ 554	
Retiree Medical Fund										
Miscellaneous Revenue	\$ 397	\$ 282	-29.0%	\$ 274	-2.8%	\$ (8)	\$ 282	2.9%	\$ 8	Status quo interest earnings
Transfers from other funds	\$ 156,162	\$ 160,847	3.0%	\$ 169,943	5.7%	\$ 9,096	\$ 174,631	2.8%	\$ 4,688	Increasing participants
Total Retiree Medical Fund	\$ 156,559	\$ 161,129	2.9%	\$ 170,217	5.6%	\$ 9,096	\$ 174,913	2.8%	\$ 4,696	
LEOFF 1 Disability Board										
Miscellaneous Revenue	\$ 5,126	\$ 7,739	51.0%	\$ 7,514	-2.9%	\$ (225)	\$ 7,739	3.0%	\$ 225	Higher interest rates
Transfer from other funds	\$ 171,548	\$ 176,694	3.0%	\$ 181,493	2.7%	\$ 4,799	\$ 185,305	2.1%	\$ 3,812	Higher medical costs
Total LEOFF 1 Disability Fund	\$ 176,674	\$ 184,433	4.4%	\$ 189,007	2.5%	\$ 4,799	\$ 193,044	2.1%	\$ 4,037	

City of Camas
Recommended Budget Appropriation Summary for 2025-2026

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
General Fund										
Salaries and Benefits	\$ 16,972,251	\$ 16,913,664	-0.3%	\$ 19,217,661	13.6%	\$ 2,303,997	\$ 20,291,143	5.6%	\$ 1,073,482	Filled vacant positions, 3 new positions
Supplies and Services	\$ 5,730,377	\$ 8,245,733	43.9%	\$ 8,089,946	-1.9%	\$ (155,787)	\$ 7,781,066	-3.8%	\$ (308,880)	ERP system completed in 2025
Intergovernmental	\$ 832,172	\$ 1,007,479	21.1%	\$ 1,152,257	14.4%	\$ 144,778	\$ 1,176,455	2.1%	\$ 24,198	Increases from Clark Co. and State
Capital	\$ 407,567	\$ 1,306,408	220.5%	\$ 584,231	-55.3%	\$ (722,177)	\$ 149,991	-74.3%	\$ (434,240)	Capital moved back into Capital Funds and RR funds
Transfers to other funds	\$ 9,426,302	\$ 10,404,895	10.4%	\$ 10,437,807	0.3%	\$ 32,912	\$ 9,838,734	-5.7%	\$ (599,073)	Reduction due to TBD fees
Total General Fund	\$ 33,368,669	\$ 37,878,179	13.5%	\$ 39,481,902	4.2%	\$ 1,603,723	\$ 39,237,389	-0.6%	\$ (244,513)	
Special Revenue Funds										
Street Fund										
Salaries and Benefits	\$ 882,730	\$ 896,984	1.6%	\$ 972,008	8.4%	\$ 75,024	\$ 991,433	2.0%	\$ 19,425	Positions filled, seasonals
Supplies and Services	\$ 1,777,531	\$ 1,843,961	3.7%	\$ 1,798,454	-2.5%	\$ (45,507)	\$ 1,846,638	2.7%	\$ 48,184	ERP complete, status quo
Intergovernmental	\$ 68,078	\$ 22,063	-67.6%	\$ 42,571	93.0%	\$ 20,508	\$ 43,465	2.1%	\$ 894	Striping Program
Capital	\$ 1,363,185	\$ 339,906	-75.1%	\$ 4,168,721	1126.4%	\$ 3,828,815	\$ 1,028,048	-75.3%	\$ (3,140,673)	Preservation Prog partially funded by TBD
Transfers to other funds	\$ 209,007	\$ 78,483	100.0%	\$ 412,241	425.3%	\$ 333,758	\$ 195,334	-52.6%	\$ (216,907)	Debt Service, Retiree Medical
Total Street Fund	\$ 4,300,531	\$ 3,181,397	-26.0%	\$ 7,393,995	132.4%	\$ 4,212,598	\$ 4,104,918	-44.5%	\$ (3,289,077)	
Tree Fund										
Supplies and Services										
Total Tree Fund										
C/W Fire and EMS Fund										
Salaries and Benefits	\$ 13,121,978	\$ 13,861,448	5.6%	\$ 14,344,111	3.5%	\$ 482,663	\$ 14,630,993	2.0%	\$ 286,882	
Supplies and Services	\$ 2,286,186	\$ 2,731,343	19.5%	\$ 2,590,035	-5.2%	\$ (141,308)	\$ 2,558,978	-1.2%	\$ (31,057)	
Intergovernmental	\$ 172,216	\$ 244,454	41.9%	\$ 250,321	2.4%	\$ 5,867	\$ 255,578	2.1%	\$ 5,257	CRESA rates
Capital	\$ 1,195,100	\$ 1,326,187	11.0%	\$ 260,610	-80.3%	\$ (1,065,577)	\$ 150,000	-42.4%	\$ (110,610)	Ambulance and Engines
Transfer to other funds	\$ 91,329	\$ 44,015	-51.8%	\$ 310,426	605.3%	\$ 266,411	\$ 43,617	-85.9%	\$ (266,809)	
Total C/W Fire and EMS Fund	\$ 16,866,809	\$ 18,207,447	7.9%	\$ 17,755,503	-2.5%	\$ (451,944)	\$ 17,639,166	-0.7%	\$ (116,337)	
Lodging Tax Fund										
Supplies and Services	\$ 18,437	\$ 30,000	62.7%	\$ 40,000	33.3%	\$ 10,000	\$ 40,000	0.0%	\$ -	Funding available from short-term rentals
Transfer to other funds	\$ -	\$ 10,000	100.0%	\$ 10,000	0.0%	\$ -	\$ 10,000	0.0%	\$ -	
Total Lodging Tax Fund	\$ 18,437	\$ 40,000	117.0%	\$ 50,000	25.0%	\$ 10,000	\$ 50,000	0.0%	\$ -	
Cemetery Fund										
Salaries and Benefits	\$ 131,920	\$ 146,553	11.1%	\$ 144,609	-1.3%	\$ (1,944)	\$ 147,493	2.0%	\$ 2,884	Status quo
Supplies and Services	\$ 121,657	\$ 121,754	0.1%	\$ 147,330	21.0%	\$ 25,576	\$ 151,113	2.6%	\$ 3,783	Status quo
Capital	\$ 102,778	\$ 61,376	-40.3%	\$ -	-100.0%	\$ (61,376)	\$ -		\$ -	
Total Cemetery Fund	\$ 356,355	\$ 329,683	-7.5%	\$ 291,939	-11.4%	\$ (37,744)	\$ 298,606	2.3%	\$ 6,667	
Debt Fund										
Limited GO Debt Service Fund										
Principal	\$ 2,133,947	\$ 2,218,115	3.9%	\$ 2,301,740	3.8%	\$ 83,625	\$ 2,406,997	4.6%	\$ 105,257	
Interest	\$ 1,780,685	\$ 2,173,818	22.1%	\$ 1,982,539	-8.8%	\$ (191,279)	\$ 1,887,354	-4.8%	\$ (95,185)	
Total Unlimited GO Debt Srv Fund	\$ 3,914,632	\$ 4,391,933	12.2%	\$ 4,284,279	-2.5%	\$ (107,654)	\$ 4,294,351	0.2%	\$ 10,072	
Capital Fund										
Real Estate Excise Tax Fund										
Supplies and Services	\$ 249,276	\$ 288,849	15.9%	\$ 295,781	2.4%	\$ 6,932	\$ 301,993	2.1%	\$ 6,212	
Capital	\$ 960,780	\$ 2,918,580	203.8%	\$ 5,534,681	89.6%	\$ 2,616,101	\$ 650,000	-88.3%	\$ (4,884,681)	
Transfers to other funds	\$ 1,466,147	\$ 2,602,759	77.5%	\$ 1,926,261	-26.0%	\$ (676,498)	\$ 1,875,814	-2.6%	\$ (50,447)	
Total Real Estate Excise Tax Fund	\$ 2,676,203	\$ 5,810,188	117.1%	\$ 7,756,723	33.5%	\$ 1,946,535	\$ 2,827,807	-63.5%	\$ (4,928,916)	

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
Park Impact Fee Fund										
Capital	\$ 8,368	\$ 2,361	-71.8%	\$ 50,000	2017.7%	\$ 47,639	\$ 450,000	800.0%	\$ 400,000	
Transfers to other funds	\$ 1,092,542	\$ 1,089,786	-0.3%	\$ 2,061,779	89.2%	\$ 971,993	\$ 1,164,719	-43.5%	\$ (897,060)	Lacamas Lodge and North Shore Debt Service
Total Park Impact Fee Fund	\$ 1,100,910	\$ 1,092,147	-0.8%	\$ 2,111,779	93.4%	\$ 1,019,632	\$ 1,614,719	-23.5%	\$ (497,060)	
Transporation Impact Fee Fund										
Transfers to other funds	\$ 1,146,982	\$ 1,157,816	0.9%	\$ 1,481,428	28.0%	\$ 323,612	\$ 1,045,083	-29.5%	\$ (436,345)	Debt Service for Transportation and Lake and Sierra Intersection
Total Transportation Impact Fee Fund	\$ 1,146,982	\$ 1,157,816	0.9%	\$ 1,481,428	28.0%	\$ 323,612	\$ 1,045,083	-29.5%	\$ (436,345)	
Fire Impact Fee Fund										
Transfers to other funds	\$ 1,195,100	\$ 200,000		\$ -			\$ -	100.0%	\$ -	
Total Fire Impact Fee Fund	\$ 1,195,100	\$ 200,000		\$ -			\$ -	100.0%	\$ -	
NW 38th Ave Phase 3 Construction										
Capital	\$ 185,208	\$ 73,045	-60.6%	\$ 7,775,200	10544.4%	\$ 7,702,155	\$ -	-100.0%	\$ (7,775,200)	Construction of Phase 3 of 38th Ave.
Total NW 38th Ave Phase 3 Construction	\$ 185,208	\$ 73,045	-60.6%	\$ 7,775,200	10544.4%	\$ 7,702,155	\$ -	-100.0%	\$ (7,775,200)	
SR 500 and Everett										
Capital				\$ 900,000	100.0%	\$ 900,000	\$ 800,000	-11.1%	\$ (100,000)	Design work for SR 500/Everett
Transfers to other funds										
Total SR500 and Everett	\$ -	\$ -		\$ 900,000	100.0%	\$ 900,000	\$ 800,000	-11.1%	\$ (100,000)	
Facilities Capital Fund										
Debt	\$ 750		-100.0%							
Capital	\$ 1,643,152	\$ 2,046,510	24.5%	\$ 5,150,570	151.7%	\$ 3,104,060	\$ 100,000	-96.8%	\$ (5,050,570)	Facilities Assessment Priority Projects
Transfers to other funds		\$ 155,000	100.0%		-100.0%	\$ (155,000)				
Total Facilities Capital Fund	\$ 1,643,902	\$ 2,201,510	33.9%	\$ 5,150,570	134.0%	\$ 2,949,060	\$ 100,000	-98.1%	\$ (5,050,570)	
Legacy Lands Project Fund										
Capital	\$ 1,573	\$ 339,353	21473.6%	\$ 383,757	13.1%	\$ 44,404		-100.0%	\$ (383,757)	Legacy Lands Master Plan
Debt	\$ 91,862		-100.0%							
Transfers to other funds		\$ 2,389,402	100.0%	\$ 8,563,330	258.4%	\$ 6,173,928		-100.0%	\$ (8,563,330)	
Total Legacy Lands Project Fund	\$ 93,435	\$ 2,728,755	2820.5%	\$ 8,947,087	227.9%	\$ 6,218,332		-100.0%	\$ (8,947,087)	
Enterprise Funds										
Storm Water Fund										
Salaries and Benefits	\$ 960,664	\$ 927,805	-3.4%	\$ 963,865	3.9%	\$ 36,060	\$ 983,142	2.0%	\$ 19,277	
Supplies and Services	\$ 1,404,680	\$ 1,160,596	-17.4%	\$ 1,438,079	23.9%	\$ 277,483	\$ 1,472,391	2.4%	\$ 34,312	
Intergovernmental	\$ 67,703	\$ 87,094	28.6%	\$ 110,364	26.7%	\$ 23,270	\$ 112,681	2.1%	\$ 2,317	
Capital	\$ 325,000	\$ 180,415	-44.5%	\$ 2,602,497	1342.5%	\$ 2,422,082	\$ 175,000	-93.3%	\$ (2,427,497)	
Debt Service Payments	\$ 24,181	\$ 23,058	-4.6%	\$ 56,250	100.0%	\$ 33,192	\$ 56,530	0.5%	\$ 280	
Transfers to other funds	\$ -			\$ 115,350		\$ 115,350				
Total Storm Water Fund	\$ 2,782,228	\$ 2,378,968	-14.5%	\$ 5,286,405	122.2%	\$ 2,907,437	\$ 2,799,744	-47.0%	\$ (2,486,661)	
Solid Waste Fund										
Salaries and Benefits	\$ 700,085	\$ 661,694	-5.5%	\$ 678,175	2.5%	\$ 16,481	\$ 705,572	4.0%	\$ 27,397	
Supplies and Services	\$ 2,548,652	\$ 2,627,815	3.1%	\$ 2,704,422	2.9%	\$ 76,607	\$ 2,790,815	3.2%	\$ 86,393	
Capital	\$ 400,525	\$ 5,000						100.0%	\$ -	
Intergovernmental	\$ 138,204	\$ 164,239	18.8%	\$ 168,181	2.4%	\$ 3,942	\$ 171,713	2.1%	\$ 3,532	
Transfers to other funds				\$ 107,822	100.0%	\$ 107,822		-100.0%	\$ (107,822)	
Total Solid Waste Fund	\$ 3,787,466	\$ 3,458,748	-8.7%	\$ 3,658,600	5.9%	\$ 204,852	\$ 3,668,100	0.3%	\$ 9,500	
Water/Sewer Fund										
Salaries and Benefits	\$ 3,387,859	\$ 3,498,053	3.3%	\$ 3,630,933	3.8%	\$ 132,880	\$ 3,720,372	2.5%	\$ 89,439	
Supplies and Services	\$ 6,399,225	\$ 6,574,776	2.7%	\$ 7,487,561	13.9%	\$ 912,785	\$ 7,783,019	3.9%	\$ 295,458	
Intergovernmental	\$ 781,716	\$ 820,568	5.0%	\$ 844,037	2.9%	\$ 23,469	\$ 866,057	2.6%	\$ 22,020	
Capital	\$ 832,377	\$ 3,415,531	310.3%	\$ 12,250,000	258.7%	\$ 8,834,469	\$ 12,150,000	-0.8%	\$ (100,000)	
Debt Service Payments	\$ 1,464,776	\$ 2,464,099	68.2%	\$ 4,322,375	75.4%	\$ 1,858,276	\$ 4,319,813	-0.1%	\$ (2,562)	Debt Service Schedules
Transfers to other funds	\$ 235,084	\$ 737,165	213.6%	\$ 4,373,128	493.2%	\$ 3,635,963	\$ 208,105	-95.2%	\$ (4,165,023)	
Total Water/Sewer Fund	\$ 13,101,037	\$ 17,510,192	33.7%	\$ 32,908,034	87.9%	\$ 15,397,842	\$ 29,047,366	-11.7%	\$ (3,860,668)	

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
W/S Capital Projects Fund										
Capital	\$ 651,172	\$ 871,599	33.9%	\$ 17,706,198	1931.5%	\$ 16,834,599	\$ 9,375,000	-47.1%	\$ (8,331,198)	
Total W/S Capital Projects	\$ 651,172	\$ 871,599	33.9%	\$ 17,706,198	1931.5%	\$ 16,834,599	\$ 9,375,000	-47.1%	\$ (8,331,198)	
2019 Water Construction Projects										
Capital	\$ 336,536	\$ 480,455	42.8%	\$ 6,575,524	1268.6%	\$ 6,095,069	\$ -	-100.0%	\$ (6,575,524)	
Total 2019 Water Construction Projects	\$ 336,536	\$ 480,455	42.8%	\$ 6,575,524	1268.6%	\$ 6,095,069	\$ -	-100.0%	\$ (6,575,524)	
Water/Sewer Capital Reserve Fund										
Transfers to other funds	\$ 970,432	\$ 776,846	-19.9%	\$ 15,778,748	100.0%	\$ 15,001,902	\$ 11,200,000	-29.0%	\$ (4,578,748)	
Total Water/Sewer Cap. Fund	\$ 970,432	\$ 776,846	-19.9%	\$ 15,778,748	100.0%	\$ 15,001,902	\$ 11,200,000	-29.0%	\$ (4,578,748)	
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	\$ 641,159	\$ 602,488	-6.0%	\$ 629,479	4.5%	\$ 26,991	\$ 642,068	2.0%	\$ 12,589	Mechanic FTE
Supplies and Services	\$ 728,392	\$ 836,033	14.8%	\$ 790,766	-5.4%	\$ (45,267)	\$ 817,296	3.4%	\$ 26,530	Improvements, Technology and Equipment
Intergovernmental	\$ -	\$ 22,560	100.0%	\$ 23,101	-100.0%	\$ 541	\$ 23,656	2.4%	\$ 555	
Capital	\$ 804,622	\$ 581,198	-27.8%	\$ 2,549,188	338.6%	\$ 1,967,990	\$ 1,485,000	-41.7%	\$ (1,064,188)	Replacement Schedule
Transfers to other funds	\$ -	\$ -		\$ 18,821	100.0%	\$ 18,821	\$ -		\$ -	
Total Equipment Rental Fund	\$ 2,174,173	\$ 2,042,279	-6.1%	\$ 4,011,355	96.4%	\$ 1,969,076	\$ 2,968,020	-26.0%	\$ (1,043,335)	
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%	\$ -	-100.0%	\$ (3,500)	\$ 3,796	100.0%	\$ 3,796	
Transfers to other funds	\$ 88,719	\$ 92,102	3.8%	\$ 94,312	2.4%	\$ 2,210	\$ 96,293	2.1%	\$ 1,981	
Total Firefighters's Pension Fund	\$ 88,719	\$ 95,602	7.8%	\$ 94,312	-1.3%	\$ (1,290)	\$ 100,089	6.1%	\$ 5,777	
Retiree Medical Benefits Fund										
Salary and Benefits	\$ 155,122	\$ 174,866	12.7%	\$ 179,063	2.4%	\$ 4,197	\$ 182,644	2.0%	\$ 3,581	
Total Retiree Medical Fund	\$ 155,122	\$ 174,866	12.7%	\$ 179,063	2.4%	\$ 4,197	\$ 182,644	2.0%	\$ 3,581	
LEOFF 1 Disability Board										
Salary and Benefits	\$ 212,911	\$ 310,308	45.7%	\$ 293,358	100.0%	\$ (16,950)	\$ 299,225	2.0%	\$ 5,867	
Total LEOFF 1 Disability Fund	\$ 212,911	\$ 310,308	45.7%	\$ 293,358	100.0%	\$ (16,950)	\$ 299,225	2.0%	\$ 5,867	

City of Camas
General Fund Expenditure Budget Summary for 2025-2026

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
Legislative										
Salaries and Benefits	\$ 239,392	\$ 217,484	-9.2%	\$ 281,689	29.5%	\$ 64,205	\$ 291,005	3.3%	\$ 9,316	Back to fully staff
Supplies and Services	\$ 12,356	\$ 17,072	38.2%	\$ 20,210	18.4%	\$ 3,138	\$ 20,634	2.1%	\$ 424	WCIA increase and training
Total Legislative	\$ 251,748	\$ 234,556	-6.8%	\$ 301,899	28.7%	\$ 67,343	\$ 311,639	3.2%	\$ 9,740	
Judicial										
Salaries and Benefits	\$ 270,197	\$ 259,325	-4.0%	\$ 274,542	5.9%	\$ 15,217	\$ 285,241	3.9%	\$ 10,699	Status quo staffing
Supplies and Services	\$ 208,467	\$ 288,920	38.6%	\$ 258,549	-10.5%	\$ (30,371)	\$ 265,681	2.8%	\$ 7,132	Security Upgrades delayed to 2024
Intergovernmental	\$ 104,959	\$ 98,434	-6.2%	\$ 108,317	10.0%	\$ 9,883	\$ 110,591	2.1%	\$ 2,274	County costs remain status quo
Total Judicial	\$ 583,623	\$ 646,679	10.8%	\$ 641,408	-0.8%	\$ (5,271)	\$ 661,513	3.1%	\$ 20,105	
Executive										
Salaries and Benefits	\$ 665,738	\$ 635,163	-4.6%	\$ 738,622	16.3%	\$ 103,459	\$ 765,868	3.7%	\$ 27,246	CA filled in 2023
Supplies and Services	\$ 107,624	\$ 408,026	279.1%	\$ 291,287	-28.6%	\$ (116,739)	\$ 265,703	-8.8%	\$ (25,584)	Comm Survey, Strategic Plan
Total Executive	\$ 773,362	\$ 1,043,189	34.9%	\$ 1,029,909	-1.3%	\$ (13,280)	\$ 1,031,571	0.2%	\$ 1,662	
Finance										
Salaries and Benefits	\$ 1,738,949	\$ 1,703,240	-2.1%	\$ 1,983,601	16.5%	\$ 280,361	\$ 2,032,418	2.5%	\$ 48,817	Hold position vacant
Supplies and Services	\$ 401,089	\$ 702,597	75.2%	\$ 531,743	-24.3%	\$ (170,854)	\$ 496,886	-6.6%	\$ (34,857)	ERP contract costs
Intergovernmental	\$ 83,403	\$ 80,245	-3.8%	\$ 95,700	19.3%	\$ 15,455	\$ 97,710	2.1%	\$ 2,010	State Auditor Increases
Taxes and Assessments	\$ 6,352	\$ 135,304	2030.1%	\$ 438,551	224.1%	\$ 303,247	\$ 447,761	2.1%	\$ 9,210	State Excise Tax adjusted
Total Finance	\$ 2,229,793	\$ 2,621,386	17.6%	\$ 3,049,595	16.3%	\$ 428,209	\$ 3,074,775	0.8%	\$ 25,180	
Legal										
Supplies and Services	\$ 274,877	\$ 223,949	-18.5%	\$ 338,443	51.1%	\$ 114,494	\$ 345,551	2.1%	\$ 7,108	Contract increases
Total Legal	\$ 274,877	\$ 223,949	-18.5%	\$ 338,443	51.1%	\$ 114,494	\$ 345,551	2.1%	\$ 7,108	
Human Resources										
Salaries and Benefits	\$ 343,792	\$ 353,831	2.9%	\$ 366,733	3.6%	\$ 12,902	\$ 380,412	3.7%	\$ 13,679	Status quo staffing
Supplies and Services	\$ 87,591	\$ 72,010	-17.8%	\$ 82,391	14.4%	\$ 10,381	\$ 84,712	2.8%	\$ 2,321	Status quo programming
Total Human Resources	\$ 431,383	\$ 425,841	-1.3%	\$ 449,124	5.5%	\$ 23,283	\$ 465,124	3.6%	\$ 16,000	
Administrative Services										
Salaries and Benefits	\$ 223,548	\$ 185,853	-16.9%	\$ 247,074	32.9%	\$ 61,221	\$ 256,219	3.7%	\$ 9,145	Fully staffed
Supplies and Services	\$ 175,458	\$ 165,226	-5.8%	\$ 170,539	3.2%	\$ 5,313	\$ 174,726	2.5%	\$ 4,187	Furniture in 2024
Intergovernmental	\$ 51,460	\$ 54,369	5.7%	\$ 55,675	2.4%	\$ 1,306	\$ 56,844	2.1%	\$ 1,169	Clark County costs for Elections
Total Administrative Services	\$ 450,466	\$ 405,448	-10.0%	\$ 473,288	16.7%	\$ 67,840	\$ 487,789	3.1%	\$ 14,501	
Law Enforcement										
Salaries and Benefits	\$ 5,639,294	\$ 5,676,878	0.7%	\$ 5,995,913	5.6%	\$ 319,035	\$ 6,231,148	3.9%	\$ 235,235	Full Staffing
Supplies and Services	\$ 1,041,913	\$ 1,275,957	22.5%	\$ 1,293,536	1.4%	\$ 17,579	\$ 1,335,083	3.2%	\$ 41,547	Equipment contracts
Intergovernmental	\$ 245,485	\$ 336,489	37.1%	\$ 344,565	2.4%	\$ 8,076	\$ 351,801	2.1%	\$ 7,236	SWAT/CRESA/Corrections Costs
Police Decision Packages				\$ 594,195	100.0%	\$ 594,195	\$ 662,500	11.5%	\$ 68,305	New Staffing, vehicles, equip, train
Opioid Equipment				\$ 55,000	100.0%	\$ 55,000	\$ -	-100.0%	\$ (55,000)	Paid with settlement funding
Capital	\$ -	\$ -		\$ 129,115	100.0%	\$ 129,115	\$ -	-100.0%	\$ (129,115)	Replacement radios
Total Law Enforcement	\$ 6,926,692	\$ 7,289,324	5.2%	\$ 8,412,324	15.4%	\$ 1,123,000	\$ 8,580,532	2.0%	\$ 168,208	

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
Detention and Correction										
Salaries and Benefits	\$ 106,396	\$ 68,869	-35.3%	\$ 109,040	58.3%	\$ 40,171	\$ 112,662	3.3%	\$ 3,622	Fully staffed in 2025
Supplies and Services	\$ 66,203	\$ 73,161	10.5%	\$ 72,904	-0.4%	\$ (257)	\$ 74,958	2.8%	\$ 2,054	Status quo
Intergovernmental	\$ 180,866	\$ 256,396	41.8%	\$ 262,549	2.4%	\$ 6,153	\$ 268,064	2.1%	\$ 5,515	County costs
Total Detention and Correction	\$ 353,465	\$ 398,426	12.7%	\$ 444,493	11.6%	\$ 46,067	\$ 455,684	2.5%	\$ 11,191	
Information Services										
Salaries and Benefits	\$ 949,456	\$ 1,066,784	12.4%	\$ 1,135,224	6.4%	\$ 68,440	\$ 1,179,767	3.9%	\$ 44,543	Status quo
Supplies and Services	\$ 490,513	\$ 705,114	43.8%	\$ 676,173	-4.1%	\$ (28,941)	\$ 691,916	2.3%	\$ 15,743	Contract increases
Capital	\$ -	\$ 581,927	100.0%	\$ -	100.0%	\$ (581,927)	\$ -		\$ -	IT capital moved to IT R&R
Total Information Services	\$ 1,439,969	\$ 2,353,825	63.5%	\$ 1,811,397	-23.0%	\$ (542,428)	\$ 1,871,683	3.3%	\$ 60,286	
Engineering										
Salaries and Benefits	\$ 1,826,370	\$ 1,798,851	-1.5%	\$ 2,209,821	22.8%	\$ 410,970	\$ 2,299,847	4.1%	\$ 90,026	Fill vacant position
Supplies and Services	\$ 170,432	\$ 295,380	73.3%	\$ 244,857	-17.1%	\$ (50,523)	\$ 253,373	3.5%	\$ 8,516	Professional Service Contracts
Capital	\$ -	\$ 34,388		\$ -		\$ (34,388)	\$ -		\$ -	Vehicle for new staff
Total Engineering	\$ 1,996,802	\$ 2,128,619	6.6%	\$ 2,454,678	15.3%	\$ 326,059	\$ 2,553,220	4.0%	\$ 98,542	
Community Development										
Salaries and Benefits	\$ 272,047	\$ 270,917	-0.4%	\$ 314,131	16.0%	\$ 43,214	\$ 327,252	4.2%	\$ 13,121	Full Staffing
Supplies and Services	\$ 184,541	\$ 480,359	160.3%	\$ 278,191	-42.1%	\$ (202,168)	\$ 285,483	2.6%	\$ 7,292	ERP Costs
Capital	\$ -	\$ 31,388		\$ -		\$ -	\$ -		\$ -	
Total Community Development	\$ 456,588	\$ 782,664	71.4%	\$ 592,322	-24.3%	\$ (190,342)	\$ 612,735	3.4%	\$ 20,413	
Planning										
Salaries and Benefits	\$ 737,214	\$ 726,261	-1.5%	\$ 860,640	18.5%	\$ 134,379	\$ 894,411	3.9%	\$ 33,771	Full Staffing
Supplies and Services	\$ 217,489	\$ 494,766	127.5%	\$ 195,157	-60.6%	\$ (299,609)	\$ 200,541	2.8%	\$ 5,384	Comp Plan completed
Intergovernmental	\$ 32,452	\$ 29,138	-10.2%	\$ 119,003	308.4%	\$ 89,865	\$ 121,502	2.1%	\$ 2,499	GIS costs
Total Planning	\$ 987,155	\$ 1,250,165	26.6%	\$ 1,174,800	-6.0%	\$ (75,365)	\$ 1,216,454	3.5%	\$ 41,654	
Animal Control										
Supplies and Services	\$ -	\$ -		\$ 194	100.0%	\$ 194	\$ 198	2.1%	\$ 4	Dog tags
Intergovernmental	\$ 118,894	\$ 129,953	9.3%	\$ 143,456	10.4%	\$ 13,503	\$ 146,469	2.1%	\$ 3,013	New Humane Soc Contract
Total Animal Control	\$ 118,894	\$ 129,953	9.3%	\$ 143,650	10.5%	\$ 13,697	\$ 146,667	2.1%	\$ 3,017	
Parks and Recreation										
Salaries and Benefits	\$ 538,080	\$ 570,216	6.0%	\$ 577,689	1.3%	\$ 7,473	\$ 600,438	3.9%	\$ 22,749	Pending
Supplies and Services	\$ 460,657	\$ 830,582	80.3%	\$ 501,499	-39.6%	\$ (329,083)	\$ 514,995	2.7%	\$ 13,496	Parks Comp Plan completed in 2024
Total Parks and Recreation	\$ 998,737	\$ 1,400,798	40.3%	\$ 1,079,188	-23.0%	\$ (321,610)	\$ 1,115,433	3.4%	\$ 36,245	
Parks Maintenance										
Salaries and Benefits	\$ 894,327	\$ 919,870	2.9%	\$ 970,891	5.5%	\$ 51,021	\$ 1,013,611	4.4%	\$ 42,720	Status quo staffing
Supplies and Services	\$ 897,491	\$ 1,009,172	12.4%	\$ 1,039,700	3.0%	\$ 30,528	\$ 1,070,611	3.0%	\$ 30,911	Status quo
Intergovernmental	\$ 3,257	\$ 10,925	100.0%	\$ 11,187	2.4%	\$ 262	\$ 11,422	2.1%	\$ 235	
Capital	\$ 353,846	\$ 117,628	-66.8%	\$ 75,000	-36.2%	\$ (42,628)	\$ -	-100.0%	\$ (75,000)	Field drainage, restrooms,dugouts
Total Parks Maintenance	\$ 2,148,921	\$ 2,057,595	-4.2%	\$ 2,096,778	1.9%	\$ 39,183	\$ 2,095,644	-0.1%	\$ (1,134)	

	2023 Actual	2024 Projected	Change	2025 Budget	Annual % Change	2025 Change	2026 Budget	Annual % Change	2026 Change	Notes
Building										
Salaries and Benefits	\$ 855,963	\$ 796,288	-7.0%	\$ 1,019,229	28.0%	\$ 222,941	\$ 1,062,398	4.2%	\$ 43,169	Status quo staffing
Supplies and Services	\$ 111,905	\$ 100,296	-10.4%	\$ 102,726	2.4%	\$ 2,430	\$ 106,682	3.9%	\$ 3,956	Credit Card fees
Total Building	\$ 967,868	\$ 896,584	-7.4%	\$ 1,121,955	25.1%	\$ 225,371	\$ 1,169,080	4.2%	\$ 47,125	
Central Services										
Salaries and Benefits	\$ 248,037	\$ 251,069	1.2%	\$ 286,467	14.1%	\$ 35,398	\$ 298,450	4.2%	\$ 11,983	Status quo staffing
Supplies and Services	\$ 275,571	\$ 303,736	10.2%	\$ 308,676	1.6%	\$ 4,940	\$ 316,485	2.5%	\$ 7,809	Department to move to R&R
Vehicle	\$ 35,240					\$ -				
Total Central Services	\$ 558,848	\$ 554,805	-0.7%	\$ 595,143	7.3%	\$ 40,338	\$ 614,935	3.3%	\$ 19,792	
Library										
Salaries and Benefits	\$ 1,423,447	\$ 1,412,765	-0.8%	\$ 1,533,857	8.6%	\$ 121,092	\$ 1,597,493	4.1%	\$ 63,636	Positions filled
Supplies and Services	\$ 551,245	\$ 675,638	22.6%	\$ 1,152,943	70.6%	\$ 477,305	\$ 841,145	-27.0%	\$ (311,798)	Repairs, furnishings, carpet, shelves
Capital	\$ 18,480	\$ 541,077	2827.9%	\$ 146,906	-72.8%	\$ (394,171)	\$ 149,991	2.1%	\$ 3,085	Learning Bee Hive
Total Library	\$ 1,993,172	\$ 2,629,480	31.9%	\$ 2,833,706	7.8%	\$ 204,226	\$ 2,588,629	-8.6%	\$ (245,077)	
Support to Other Funds										
Transfers to Other Funds	\$ 9,426,302	\$ 10,404,895	10.4%	\$ 10,437,807	0.3%	\$ 32,912	\$ 9,838,734	-5.7%	\$ (599,073)	Firefighters, Street Preservation
Total Support to Other Funds	\$ 9,426,302	\$ 10,404,895	10.4%	\$ 10,437,807	0.3%	\$ 32,912	\$ 9,838,734	-5.7%	\$ (599,073)	
TOTAL GENERAL FUND	\$ 33,368,665	\$ 37,878,181	13.5%	\$ 39,481,907	4.2%	\$ 1,603,726	\$ 39,237,392	-0.6%	\$ (244,515)	

City of Camas 2025-2026 Revenue Budget

Fund	Taxes	Licenses & Permits	Inter-governmental Revenue	Charges For Services	Fines & Forfeits	Misc. Revenue	Other Financing Sources	Interfund Transfers	Beginning Fund Balance	Total
General Government Operations										
General Fund	\$ 50,160,988	\$ 4,788,140	\$ 1,560,437	\$ 15,928,857	\$ 266,125	\$ 1,384,064	\$ -	\$ 20,000	\$ 12,978,708	\$ 87,087,319
Special Revenue										
Street Fund			1,027,954	1,157,100		22,954		8,905,057	2,705,464	13,818,529
Tree Fund		-			-	685			38,145	38,830
Camas/Washougal Fire and EMS	7,558,409	456,279	1,202,580	14,920,176	31,264	65,205	-	11,943,065	1,194,349	37,371,327
Lodging Tax	74,733					3,904			88,210	166,847
Cemetery				195,007		6,416		400,000	131,635	733,058
Sub Total	7,633,142	456,279	2,230,534	16,272,283	31,264	99,164	-	21,248,122	4,157,803	52,128,591
Debt Service										
Unlimited G.O. Bond Debt Service	-								-	-
Limited G.O. Bond Debt Service								8,578,630	-	8,578,630
Sub Total	-	-	-	-	-	-	-	8,578,630	-	8,578,630
Capital Projects										
Real Estate Excise Tax Capital	4,658,768		240,000			493,726		3,382,000	11,645,949	20,420,443
Park Impact Fee Capital				3,384,885		164,016			4,130,076	7,678,977
Transportation Impact Fee Capital				5,177,946		39,743		-	3,773,486	8,991,175
Fire Impact Fee				1,254,897		39,569			819,341	2,113,807
NW 38th Ave Phase 3 Construction			7,450,000					325,200	1,021,286	8,796,486
SR500 and Everett Project			475,000				1,103,500	121,500	-	1,700,000
Facilities Capital Fund			-				-	4,311,130	1,850,092	6,161,222
Legacy Lands Project			-			885,711			21,947,000	22,832,711
Sub Total	4,658,768	-	8,165,000	9,817,728	-	1,622,765	1,103,500	8,139,830	45,187,230	78,694,821
Enterprise										
Storm Water Utility			1,517,497	5,959,211		42,340		100,000	1,553,434	9,172,482
City Solid Waste				7,366,338		121,937		-	3,699,437	11,187,712
Water-Sewer				39,501,490		1,065,819		22,000,000	26,582,967	89,150,276
Water-Sewer Capital Projects							18,000,000	9,081,198	-	27,081,198
2019 Water Construction Projects						526,336		-	6,397,755	6,924,091
Water-Sewer Capital Reserve				6,928,368		781,171	-	-	21,571,109	29,280,648
Water-Sewer Bond Reserve						147,642			1,856,640	2,004,282
Sub Total	-	-	1,517,497	59,755,407	-	2,685,245	18,000,000	31,181,198	61,661,342	174,800,689
Internal Support										
Equipment Rental				4,983,179		91,754		500,000	2,906,244	8,481,177
IT Rental								990,000	-	990,000
Sub Total	-	-	-	4,983,179	-	91,754	-	1,490,000	2,906,244	9,471,177
Reserves										
Firefighter's Pension						37,482			982,200	1,019,682
Retiree Medical						556		344,574	11,456	356,586
LEOFF 1 Disability Board						15,253		366,798	335,189	717,240
Sub Total	-	-	-	-	-	53,291	-	711,372	1,328,845	2,093,508
Total	\$ 62,452,898	\$ 5,244,419	\$ 13,473,468	\$ 106,757,454	\$ 297,389	\$ 5,936,283	\$ 19,103,500	\$ 70,379,152	\$ 128,220,172	\$ 412,854,735

City of Camas 2025-2026 Expenditure Budget

Fund	Salaries & Wages	Personnel Benefits	Supplies	Other Services & Charges	Inter-governmental Services/Taxes	Interfund Transfers	Debt Service	Capital Outlay	Total	Ending Fund Balance
General Government Operations										
General Fund	\$ 28,306,862	\$ 11,201,942	\$ 1,369,036	\$ 14,501,975	\$ 2,328,712	\$ 20,276,541	\$ -	\$ 734,222	\$ 78,719,290	\$ 8,368,028
Special Revenue										
Street Fund	1,401,155	562,286	283,642	3,361,451	86,035	607,575		5,196,769	11,498,913	2,319,616
Tree Fund				-					-	38,830
Camas/Washougal Fire and EMS	22,135,406	6,839,698	952,992	4,196,021	505,899	354,044		410,610	35,394,670	1,976,658
Lodging Tax				80,000		20,000			100,000	66,847
Cemetery	169,486	122,616	34,149	264,294				-	590,545	142,513
Sub Total	23,706,047	7,524,600	1,270,783	7,901,766	591,934	981,619	-	5,607,379	47,584,128	4,544,464
Debt Service										
Unlimited G.O. Bond Debt Service									-	-
Limited G.O. Bond Debt Service							8,578,630		8,578,630	-
Sub Total							8,578,630		8,578,630	-
Capital Projects										
Real Estate Excise Tax Capital				597,774		3,802,075		6,184,681	10,584,530	9,835,913
Park Impact Fee Capital				-		3,226,498		500,000	3,726,498	3,952,479
Transportation Impact Fee Capital						2,526,511			2,526,511	6,464,664
Fire Impact Fee						-			-	2,113,807
NW 38th Ave Phase 3 Construction								7,775,200	7,775,200	1,021,286
SR500 and Everett Project								1,700,000	1,700,000	-
Facilities Capital Fund								5,250,570	5,250,570	910,652
Legacy Lands Project						8,563,330		383,757	8,947,087	13,885,624
Sub Total	-	-	-	597,774	-	18,118,414	-	21,794,208	40,510,396	38,184,425
Enterprise										
Storm Water Utility	1,336,919	610,088	162,402	2,748,068	223,045	115,350	112,780	2,777,497	8,086,149	1,086,333
City Solid Waste	963,512	420,235	359,909	5,135,328	339,894	107,822			7,326,700	3,861,012
Water-Sewer	5,155,323	2,195,982	3,420,573	11,850,007	1,710,094	4,581,233	8,642,188	24,400,000	61,955,400	27,194,876
Water-Sewer Capital Projects								27,081,198	27,081,198	-
2019 Water Construction Projects								6,575,524	6,575,524	348,567
Water-Sewer Capital Reserve						26,978,748			26,978,748	2,301,900
Water-Sewer Bond Reserve										2,004,282
Sub Total	7,455,754	3,226,305	3,942,884	19,733,403	2,273,033	31,783,153	8,754,968	60,834,219	138,003,719	36,796,970
Internal Support										
Equipment Rental	898,560	372,987	165,789	1,442,273	46,757	18,821		4,034,188	6,979,375	1,501,802
IT Rental								990,000	990,000	-
	898,560	372,987	165,789	1,442,273	46,757	18,821		5,024,188	7,969,375	1,501,802
Reserves										
Firefighter's Pension		3,796				190,605			194,401	825,281
Retiree Medical		361,707							361,707	(5,121)
LEOFF 1 Disability Board		592,583							592,583	124,657
Sub Total	-	958,086	-	-	-	190,605	-	-	1,148,691	944,817
Total	\$ 60,367,223	23,283,920	6,748,492	44,177,191	5,240,436	71,369,153	17,333,598	93,004,216	321,524,229	90,220,970