

**City of Camas  
2023-2024 Budget**

<b>Fund</b>	<b>Projected Beginning Fund Balance</b>	<b>2023-2024 Revenues</b>	<b>2023-2024 Appropriation</b>	<b>Projected Ending Fund Balance</b>	<b>Change in Fund Balance</b>
General	\$ 15,435,891	\$ 69,502,819	\$ 75,617,100	\$ 9,321,610	\$ (6,114,281)
City Street	\$ 1,288,215	\$ 9,356,644	\$ 8,674,462	\$ 1,970,397	\$ 682,182
American Rescue Plan Act (ARPA funding)	\$ 6,236,616	\$ 75,001	\$ 6,311,617	\$ -	\$ (6,236,616)
Tree Fund	\$ 15,580	\$ 204	\$ -	\$ 15,784	\$ 204
C/W Fire and EMS	\$ 2,251,230	\$ 34,716,664	\$ 36,616,903	\$ 350,991	\$ (1,900,239)
Lodging Tax	\$ 59,634	\$ 48,028	\$ 65,000	\$ 42,662	\$ (16,972)
Cemetery	\$ 215,904	\$ 571,615	\$ 585,532	\$ 201,987	\$ (13,917)
Limited G.O. Bond Debt Service	\$ -	\$ 6,540,138	\$ 6,540,138	\$ -	\$ -
Real Estate Excise Tax Capital	\$ 15,047,340	\$ 10,723,608	\$ 14,923,573	\$ 10,847,375	\$ (4,199,965)
Park Impact Fee Capital	\$ 3,851,009	\$ 4,564,291	\$ 2,216,008	\$ 6,199,292	\$ 2,348,283
Transportation Impact Fee Capital	\$ 3,662,476	\$ 2,592,011	\$ 2,460,214	\$ 3,794,273	\$ 131,797
Fire Impact Fee	\$ 1,445,418	\$ 544,452	\$ 1,230,927	\$ 758,943	\$ (686,475)
NW 38th Ave Phase 3 Construction	\$ -	\$ 6,100,400	\$ 6,100,400	\$ -	\$ -
Facilities Capital	\$ 1,502,473	\$ 8,633,883	\$ 8,633,883	\$ 1,502,473	\$ -
Legacy Lands Project	\$ 5,915,535	\$ 21,304	\$ 150,000	\$ 5,786,839	\$ (128,696)
Storm Water Utility	\$ 3,172,862	\$ 4,787,487	\$ 7,170,142	\$ 790,207	\$ (2,382,655)
City Solid Waste	\$ 4,019,129	\$ 6,885,529	\$ 6,095,491	\$ 4,809,167	\$ 790,038
Water-Sewer	\$ 13,843,246	\$ 32,413,055	\$ 41,170,153	\$ 5,086,148	\$ (8,757,098)
Water-Sewer Capital Projects	\$ -	\$ 9,710,000	\$ 9,710,000	\$ -	\$ -
North Shore Sewer Construction Project	\$ 245,340	\$ -	\$ -	\$ 245,340	\$ -
2019 Water Construction Projects	\$ 6,236,979	\$ -	\$ -	\$ 6,236,979	\$ -
Water-Sewer Capital Reserve	\$ 16,177,490	\$ 5,560,114	\$ 9,650,000	\$ 12,087,604	\$ (4,089,886)
Water-Sewer Bond Reserve	\$ 1,724,690	\$ 10,747	\$ -	\$ 1,735,437	\$ 10,747
Equipment Rental	\$ 2,606,394	\$ 4,860,637	\$ 5,522,333	\$ 1,944,698	\$ (661,696)
Firefighter's Pension	\$ 1,140,609	\$ 17,679	\$ 187,049	\$ 971,240	\$ (169,370)
Retiree Medical	\$ 13,371	\$ 317,111	\$ 318,120	\$ 12,362	\$ (1,009)
LEOFF 1 Disability Board	\$ 467,345	\$ 355,278	\$ 448,241	\$ 374,382	\$ (92,963)
<b>Total 2023-2024 Budget</b>	<b>\$ 106,574,777</b>	<b>\$ 218,908,699</b>	<b>\$ 250,397,285</b>	<b>\$ 75,086,190</b>	<b>\$ (31,488,587)</b>

City of Camas  
2023-2024 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 1/1/2023	\$ 15,435,891	\$ 10,067,179	\$ -	\$ 31,424,252	\$ 45,419,736	\$ 2,606,394	\$ 1,621,325	\$ 106,574,777
<b>Revenues</b>								
Taxes	\$ 47,070,681	\$ 5,339,346	\$ -	\$ 8,291,431				\$ 60,701,458
Licenses and Permits	\$ 2,377,897	\$ 232,143						\$ 2,610,040
Intergovernmental	\$ 1,494,146	\$ 2,347,145		\$ 5,098,400				\$ 8,939,691
Charges for Services	\$ 11,948,036	\$ 14,447,085		\$ 7,420,389	\$ 48,408,233	\$ 4,837,586		\$ 87,061,329
Fines and Forfeitures	\$ 278,950	\$ 24,420						\$ 303,370
Miscellaneous Revenue	\$ 723,883	\$ 139,678		\$ 596,846	\$ 909,060	\$ 23,051	\$ 24,817	\$ 2,417,335
Non-Revenues	\$ -			\$ 9,964,000	\$ -			\$ 9,964,000
Transfers	\$ 5,609,226	\$ 22,238,339	\$ 6,540,138	\$ 1,808,883	\$ 10,049,639		\$ 665,251	\$ 46,911,476
<b>Total Revenue</b>	<b>\$ 69,502,819</b>	<b>\$ 44,768,156</b>	<b>\$ 6,540,138</b>	<b>\$ 33,179,949</b>	<b>\$ 59,366,932</b>	<b>\$ 4,860,637</b>	<b>\$ 690,068</b>	<b>\$ 218,908,699</b>
<b>Total Available Resources</b>	<b>\$ 84,938,710</b>	<b>\$ 54,835,335</b>	<b>\$ 6,540,138</b>	<b>\$ 64,604,201</b>	<b>\$ 104,786,668</b>	<b>\$ 7,467,031</b>	<b>\$ 2,311,393</b>	<b>\$ 325,483,476</b>
<b>Expenditures</b>								
Salaries and Benefits	\$ 37,569,435	\$ 32,028,360			\$ 12,818,823	\$ 1,412,942	\$ 766,361	\$ 84,595,921
Supplies and Services	\$ 13,796,988	\$ 7,914,568		\$ 521,730	\$ 17,342,260	\$ 1,417,441	\$ 7,177	\$ 41,000,164
Intergovernmental	\$ 1,900,269	\$ 447,624			\$ 1,743,495			\$ 4,091,388
Capital	\$ 2,799,697	\$ 5,081,586		\$ 24,734,283	\$ 23,180,000	\$ 2,691,950		\$ 58,487,516
Debt Service		\$ -	\$ 6,540,138		\$ 8,770,682			\$ 15,310,820
Transfers	\$ 19,550,711	\$ 6,781,376		\$ 10,458,992	\$ 9,940,526		\$ 179,871	\$ 46,911,476
<b>Total Expenditures</b>	<b>\$ 75,617,100</b>	<b>\$ 52,253,514</b>	<b>\$ 6,540,138</b>	<b>\$ 35,715,005</b>	<b>\$ 73,795,786</b>	<b>\$ 5,522,333</b>	<b>\$ 953,409</b>	<b>\$ 250,397,285</b>
Estimated Ending Fund Balance	\$ 9,321,610	\$ 2,581,821	\$ -	\$ 28,889,196	\$ 30,990,882	\$ 1,944,698	\$ 1,357,984	\$ 75,086,191
<b>Total Expenditures and Reserve Balance</b>	<b>\$ 84,938,710</b>	<b>\$ 54,835,335</b>	<b>\$ 6,540,138</b>	<b>\$ 64,604,201</b>	<b>\$ 104,786,668</b>	<b>\$ 7,467,031</b>	<b>\$ 2,311,393</b>	<b>\$ 325,483,476</b>

City of Camas  
Revenue Budget Summary for 2022-2023

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>General Fund</b>										
Taxes	\$ 20,238,071	\$ 21,197,879	4.7%	\$ 22,673,611	7.0%	\$ 1,475,732	\$ 24,397,070	7.6%	\$ 1,723,459	Pub Saf Sales Tax, Utility Tax 2%, Prop Tax 1% banked
Licenses and Permits	\$ 1,289,798	\$ 743,998	-42.3%	\$ 750,246	0.8%	\$ 6,248	\$ 1,627,651	116.9%	\$ 877,405	Slower Residential Growth, commercial growth 2025
Intergovernmental	\$ 883,892	\$ 744,994	-15.7%	\$ 734,614	-1.4%	\$ (10,380)	\$ 759,532	3.4%	\$ 24,918	Status quo state shared revenues
Charges for Services	\$ 5,204,720	\$ 4,953,113	-4.8%	\$ 5,284,127	6.7%	\$ 331,014	\$ 6,663,909	26.1%	\$ 1,379,782	Commercial growth construction fees
Fines and Forfeitures	\$ 131,698	\$ 130,486	-0.9%	\$ 135,705	4.0%	\$ 5,219	\$ 143,245	5.6%	\$ 7,540	Change in state laws
Miscellaneous Revenue	\$ 401,683	\$ 478,627	19.2%	\$ 357,571	-25.3%	\$ (121,056)	\$ 366,312	2.4%	\$ 8,741	Status quo rentals and lower interest income
Transfers from other funds	\$ -	\$ 227,607	100.0%	\$ 2,589,379	1037.7%	\$ 2,361,772	\$ 3,019,847	16.6%	\$ 430,468	ARPA projects
<b>Total General Fund</b>	<b>\$ 28,149,862</b>	<b>\$ 28,476,704</b>	<b>1.2%</b>	<b>\$ 32,525,253</b>	<b>14.2%</b>	<b>\$ 4,048,549</b>	<b>\$ 36,977,566</b>	<b>13.7%</b>	<b>\$ 4,452,313</b>	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Intergovernmental	\$ 516,281	\$ 546,597	5.9%	\$ 562,440	2.9%	\$ 15,843	\$ 582,125	3.5%	\$ 19,685	Status quo Motor Vehicle Gas Tax
Miscellaneous Revenue	\$ 34,767	\$ 12,262	-64.7%	\$ 12,028	-1.9%	\$ (234)	\$ 12,249	1.8%	\$ 221	No budget for insurance recovery
Transfers from other funds	\$ 2,357,331	\$ 3,884,627	64.8%	\$ 3,664,182	-5.7%	\$ (220,445)	\$ 4,523,620	23.5%	\$ 859,438	Preservation, ARPA & GF Subsidy
<b>Total Street Fund</b>	<b>\$ 2,908,379</b>	<b>\$ 4,443,486</b>	<b>52.8%</b>	<b>\$ 4,238,650</b>	<b>-4.6%</b>	<b>\$ (204,836)</b>	<b>\$ 5,117,994</b>	<b>20.7%</b>	<b>\$ 879,344</b>	
<b>ARPA</b>										
Intergovernmental	\$ 3,411,447	\$ 3,411,446	0.0%	\$ -	\$ -	\$ (3,411,446)	\$ -	\$ -	\$ -	ARPA Stimulus Funds
Miscellaneous Revenue	\$ 9,208	\$ 35,351	283.9%	\$ 36,765	4.0%	\$ 1,414	\$ 38,236	4.0%	\$ 1,471	Status quo interest income
<b>Total ARPA Fund</b>	<b>\$ 3,420,655</b>	<b>\$ 3,446,797</b>	<b>0.8%</b>	<b>\$ 36,765</b>	<b>-98.9%</b>	<b>\$ (3,410,032)</b>	<b>\$ 38,236</b>	<b>4.0%</b>	<b>\$ 1,471</b>	
<b>Tree Fund</b>										
Miscellaneous Revenue	\$ 140	\$ 95	-32.1%	\$ 100	5.3%	\$ 5	\$ 104	4.0%	\$ 4	Status quo interest income
<b>Total Tree Fund</b>	<b>\$ 140</b>	<b>\$ 95</b>	<b>-32.1%</b>	<b>\$ 100</b>	<b>5.3%</b>	<b>\$ 5</b>	<b>\$ 104</b>	<b>4.0%</b>	<b>\$ 4</b>	
<b>C/W Fire and EMS Fund</b>										
Taxes	\$ 2,356,877	\$ 2,463,518	4.5%	\$ 2,554,113	3.7%	\$ 90,595	\$ 2,737,956	7.2%	\$ 183,843	Slower residential growth with higher commercial 2024
Licenses and Permits	\$ 81,584	\$ 82,444	1.1%	\$ 70,968	-13.9%	\$ (11,476)	\$ 161,175	127.1%	\$ 90,207	Residential construction slows
Intergovernmental	\$ 680,344	\$ 863,018	100.0%	\$ 601,290	-30.3%	\$ (261,728)	\$ 601,290	0.0%	\$ -	GEMT
Charges for Services	\$ 5,334,154	\$ 5,596,506	4.9%	\$ 6,873,085	22.8%	\$ 1,276,579	\$ 7,405,495	7.7%	\$ 532,410	Washougal's share adjustment
Fines and Forfeitures	\$ 251	\$ 12,109	4724.3%	\$ 12,000	-0.9%	\$ (109)	\$ 12,420	3.5%	\$ 420	Post COVID-19
Miscellaneous Revenue	\$ 89,744	\$ 107,775	20.1%	\$ 17,966	-83.3%	\$ (89,809)	\$ 18,369	2.2%	\$ 403	Private contribution 2021
Transfers from other funds	\$ 3,590,358	\$ 4,011,775	11.7%	\$ 6,168,327	53.8%	\$ 2,156,552	\$ 7,482,210	21.3%	\$ 1,313,883	Camas transfers from ARPA, REET, FIF
<b>Total C/W Fire and EMS Fund</b>	<b>\$ 12,133,312</b>	<b>\$ 13,137,145</b>	<b>8.3%</b>	<b>\$ 16,297,749</b>	<b>24.1%</b>	<b>\$ 3,160,604</b>	<b>\$ 18,418,915</b>	<b>13.0%</b>	<b>\$ 2,121,166</b>	
<b>Lodging Tax Fund</b>										
Taxes	\$ 21,411	\$ 22,611	5.6%	\$ 23,289	3.0%	\$ 678	\$ 23,988	3.0%	\$ 699	Vacation rentals
Miscellaneous Revenue	\$ 389	\$ 354	-9.0%	\$ 368	4.0%	\$ 14	\$ 383	300.0%	\$ 15	Status quo interest income
<b>Total Lodging Tax Fund</b>	<b>\$ 21,800</b>	<b>\$ 22,965</b>	<b>5.3%</b>	<b>\$ 23,657</b>	<b>3.0%</b>	<b>\$ 692</b>	<b>\$ 24,371</b>	<b>3.0%</b>	<b>\$ 714</b>	
<b>Cemetery Fund</b>										
Charges for Services	\$ 99,518	\$ 80,758	-18.9%	\$ 82,803	2.5%	\$ 2,045	\$ 85,702	3.5%	\$ 2,899	Trends and fee increases
Miscellaneous Revenue	\$ 3,634	\$ 1,509	-58.5%	\$ 1,540	2.1%	\$ 31	\$ 1,570	1.9%	\$ 30	Grant in 2021
Transfers from other funds	\$ 200,000	\$ 200,000	0.0%	\$ 200,000	0.0%	\$ -	\$ 200,000	0.0%	\$ -	Transfer from General Fund
<b>Total Cemetery Fund</b>	<b>\$ 303,152</b>	<b>\$ 282,267</b>	<b>-6.9%</b>	<b>\$ 284,343</b>	<b>0.7%</b>	<b>\$ 2,076</b>	<b>\$ 287,272</b>	<b>1.0%</b>	<b>\$ 2,929</b>	
<b>Debt Funds</b>										
<b>Unlimited GO Debt Service Fund</b>										
Taxes	\$ 5,894	\$ -	-100.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2020 last yr of levy and debt payments
<b>Total Unlimited GO Debt Srv Fund</b>	<b>\$ 5,894</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Limited Debt Service Fund</b>										
Transfers from other funds	\$ 10,565,513	\$ 3,362,693	-68.2%	\$ 3,372,843	0.3%	\$ 10,150	\$ 3,167,295	-6.1%	\$ (205,548)	Based on DS schedules
<b>Total Debt Service Fund</b>	<b>\$ 10,565,513</b>	<b>\$ 3,362,693</b>	<b>-68.2%</b>	<b>\$ 3,372,843</b>	<b>0.3%</b>	<b>\$ 10,150</b>	<b>\$ 3,167,295</b>	<b>-6.1%</b>	<b>\$ (205,548)</b>	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>Capital Fund</b>										
<b>Real Estate Excise Tax Fund</b>										
Taxes	\$ 4,049,990	\$ 3,911,420	-3.4%	\$ 4,065,094	3.9%	\$ 153,674	\$ 4,226,337	4.0%	\$ 161,243	Improving real estate market in 2024
Intergovernmental	\$ 2,215,191	\$ 275,613	-87.6%	\$ 212,000	-23.1%	\$ (63,613)	\$ -		\$ (212,000)	State Grant for Bridge and RCO Grant 2021-2022
Miscellaneous Revenue	\$ 4,696,911	\$ 156,731	-96.7%	\$ 146,127	-6.8%	\$ (10,604)	\$ 149,050	2.0%	\$ 2,923	2023 LTGO Bond
Transfers from other funds	\$ 239,899	\$ 236,423	-1.4%	\$ 175,000	-26.0%	\$ (61,423)	\$ -		\$ (175,000)	Matching funds in 2021-2022
Non-Revenues				\$ 1,750,000	100.0%	\$ 1,750,000			\$ (1,750,000)	
<b>Total Real Estate Excise Tax Fund</b>	<b>\$ 11,201,991</b>	<b>\$ 4,580,187</b>	<b>-59.1%</b>	<b>\$ 6,348,221</b>	<b>38.6%</b>	<b>\$ 18,034</b>	<b>\$ 4,375,387</b>	<b>-31.1%</b>	<b>\$ (1,972,834)</b>	
<b>Park Impact Fee Fund</b>										
Charges for Services	\$ 1,265,530	\$ 1,551,092	22.6%	\$ 1,335,180	-13.9%	\$ (215,912)	\$ 3,032,327	127.1%	\$ 1,697,147	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 51,865	\$ 95,508	84.1%	\$ 97,418	2.0%	\$ 1,910	\$ 99,366	2.0%	\$ 1,948	Status quo interest revenue
Transfer from other funds	\$ 3,551	\$ 2,088	-41.2%							
<b>Total Park Impact Fee Fund</b>	<b>\$ 1,320,946</b>	<b>\$ 1,648,688</b>	<b>24.8%</b>	<b>\$ 1,432,598</b>	<b>-13.1%</b>	<b>\$ (214,002)</b>	<b>\$ 3,131,693</b>	<b>118.6%</b>	<b>\$ 1,699,095</b>	
<b>Transportation Impact Fee Fund</b>										
Charges for Services	\$ 1,948,332	\$ 897,594	-53.9%	\$ 772,649	-13.9%	\$ (124,945)	\$ 1,754,763	127.1%	\$ 982,114	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 34,974	\$ 30,806	-11.9%	\$ 31,854	3.4%	\$ 1,048	\$ 32,745	2.8%	\$ 891	Status quo interest income
<b>Total Transportation Impact Fee Fund</b>	<b>\$ 1,983,306</b>	<b>\$ 928,400</b>	<b>-53.2%</b>	<b>\$ 804,503</b>	<b>-13.3%</b>	<b>\$ (123,897)</b>	<b>\$ 1,787,508</b>	<b>122.2%</b>	<b>\$ 983,005</b>	
<b>Fire Impact Fee Fund</b>										
Charges for Services	\$ 161,414	\$ 186,617	15.6%	\$ 160,640	-13.9%	\$ (25,977)	\$ 364,830	127.1%	\$ 204,190	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 10,547	\$ 9,213	-12.6%	\$ 9,397	2.0%	\$ 2,547	\$ 9,585	2.0%	\$ 188	Status quo interest income
<b>Total Fire Impact Fee Fund</b>	<b>\$ 171,961</b>	<b>\$ 195,830</b>	<b>13.9%</b>	<b>\$ 170,037</b>	<b>-13.2%</b>	<b>\$ (23,430)</b>	<b>\$ 374,415</b>	<b>120.2%</b>	<b>\$ 204,378</b>	
<b>NW 38th Ave Phase 3 Construction</b>										
Intergovernmental	\$ 334,761	\$ 513,000	53.2%	\$ 4,886,400	852.5%	\$ 4,373,400		100.0%	\$ (4,886,400)	State Grant
Transfers from other funds	\$ 71,534	\$ 38,428	-46.3%	\$ -	100.0%	\$ (38,428)	\$ -		\$ -	Transfers from TIF and General Fund
Non-Revenues	\$ -			\$ 1,214,000	100.0%					2023 LTGO Bond
<b>Total NW 38th Ave Phase 3 Construction</b>	<b>\$ 406,295</b>	<b>\$ 551,428</b>	<b>35.7%</b>	<b>\$ 6,100,400</b>	<b>1006.3%</b>	<b>\$ 4,334,972</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (6,100,400)</b>	
<b>Facilities Capital Fund</b>										
Transfers from other funds	\$ 2,500		-100.0%	\$ 1,033,883	100.0%	\$ 1,033,883	\$ 600,000	-42.0%	\$ (433,883)	Transfers from REET and General Fund
Non-Revenues	\$ 1,511,776		100.0%	\$ 7,000,000	100.0%	\$ 7,000,000		-100.0%	\$ (7,000,000)	2023 LTGO
<b>Total Facilities Capital Fund</b>	<b>\$ 1,514,276</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ 8,033,883</b>	<b>100.0%</b>	<b>\$ 8,033,883</b>	<b>\$ 600,000</b>	<b>-92.5%</b>	<b>\$ (7,433,883)</b>	
<b>Legacy Lands Project Fund</b>										
Miscellaneous Revenue	\$ 3,514	\$ 10,042	185.8%	\$ 10,443	4.0%	\$ 401	\$ 10,861	4.0%	\$ 418	Interest Earnings
<b>Total Legacy Lands Project Fund</b>	<b>\$ 3,514</b>	<b>\$ 10,042</b>	<b>185.8%</b>	<b>\$ 10,443</b>	<b>4.0%</b>	<b>\$ 401</b>	<b>\$ 10,861</b>	<b>4.0%</b>	<b>\$ 418</b>	
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Intergovernmental	\$ 61,855	\$ 53,694	-13.2%		-100.0%	\$ (53,694)				State Grants
Charges for Services	\$ 1,921,563	\$ 2,008,748	4.5%	\$ 2,212,460	10.1%	\$ 203,712	\$ 2,458,593	11.1%	\$ 246,133	Rate Model and increase in Population
Miscellaneous Revenue	\$ 26,715	\$ 20,526	-23.2%	\$ 41,404	101.7%	\$ 20,878	\$ 42,232	2.0%	\$ 828	Status quo interest earnings
Transfer from other funds	\$ 19,707	\$ 27,495	39.5%	\$ 20,376	100.0%	\$ (7,119)	\$ 12,422	-39.0%	\$ (7,954)	ARPA funding
<b>Total Storm Drainage Fund</b>	<b>\$ 2,029,840</b>	<b>\$ 2,110,463</b>	<b>4.0%</b>	<b>\$ 2,274,240</b>	<b>7.8%</b>	<b>\$ 170,896</b>	<b>\$ 2,513,247</b>	<b>10.5%</b>	<b>\$ 246,961</b>	
<b>Solid Waste Fund</b>										
Charges for Services	\$ 3,036,429	\$ 3,121,159	2.8%	\$ 3,266,371	4.7%	\$ 145,212	\$ 3,465,211	6.1%	\$ 198,840	Rate Increase 2.5% + Population
Miscellaneous Revenue	\$ 28,624	\$ 24,748	-13.5%	\$ 25,242	2.0%	\$ 494	\$ 25,747	2.0%	\$ 505	Status quo interest earnings
Transfer from other funds		\$ 42,160	100.0%	\$ 63,962	51.7%	\$ 21,802	\$ 38,996	-39.0%	\$ (24,966)	ARPA funding
<b>Total Solid Waste Fund</b>	<b>\$ 3,065,053</b>	<b>\$ 3,188,067</b>	<b>4.0%</b>	<b>\$ 3,355,575</b>	<b>5.3%</b>	<b>\$ 167,508</b>	<b>\$ 3,529,954</b>	<b>5.2%</b>	<b>\$ 174,379</b>	
<b>Water/Sewer Fund</b>										
Charges for Services	\$ 15,451,086	\$ 14,546,376	-5.9%	\$ 15,345,265	5.5%	\$ 798,889	\$ 16,338,161	6.5%	\$ 992,896	Rate Model and increase in population
Miscellaneous Revenue	\$ 397,339	\$ 253,055	-36.3%	\$ 260,320	2.9%	\$ 7,265	\$ 265,426	2.0%	\$ 5,106	Status quo interest earnings
Non-Revenues	\$ 42,016	\$ 1,236	-97.1%		-100.0%	\$ (1,236)				
Transfer from other funds	\$ 11,042	\$ 90,393	718.6%	\$ 126,661	40.1%	\$ 36,268	\$ 77,222	-39.0%	\$ (49,439)	ARPA funding
<b>Total Water/Sewer Fund</b>	<b>\$ 15,901,483</b>	<b>\$ 14,891,060</b>	<b>-6.4%</b>	<b>\$ 15,732,246</b>	<b>5.6%</b>	<b>\$ 841,186</b>	<b>\$ 16,680,809</b>	<b>6.0%</b>	<b>\$ 948,563</b>	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>Water/Sewer Construction Fund</b>										
Miscellaneous Revenue	\$ 80	\$ -	100.0%			\$ -				
Transfer from other funds	\$ 265,057	\$ 443,886	67.5%	\$ 1,210,000	172.6%	\$ 766,114	\$ 8,500,000	602.5%	\$ 7,290,000	SDC Contributions & Rates
<b>Total W/S Capital Fund</b>	<b>\$ 265,137</b>	<b>\$ 443,886</b>	<b>67.4%</b>	<b>\$ 1,210,000</b>	<b>172.6%</b>	<b>\$ 766,114</b>	<b>\$ 8,500,000</b>	<b>602.5%</b>	<b>\$ 7,290,000</b>	
<b>2019 Water Projects Construction Fund</b>										
Miscellaneous Revenue	\$ 25,811	\$ 26,222	1.6%	\$ -	-100.0%	\$ (26,222)				
Transfer from other funds	\$ 22,039	\$ 6,620	-70.0%		-100.0%	\$ (6,620)			\$ -	
<b>Total 2019 Water Proj Construction</b>	<b>\$ 47,850</b>	<b>\$ 32,842</b>	<b>-31.4%</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (32,842)</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Water/Sewer Capital Reserve Fund</b>										
Charges for Services	\$ 3,455,163	\$ 1,416,962	-59.0%	\$ 2,622,332	85.1%	\$ 1,205,370	\$ 2,699,840	3.0%	\$ 77,508	Multi-Family Development and slowing of new constr.
Miscellaneous Revenue	\$ 131,705	\$ 113,799	-13.6%	\$ 117,213	3.0%	\$ 3,414	\$ 120,729	3.0%	\$ 3,516	Status quo interest earnings
<b>Total Water/Sewer Cap. Fund</b>	<b>\$ 3,586,868</b>	<b>\$ 1,530,761</b>	<b>-57.3%</b>	<b>\$ 2,739,545</b>	<b>79.0%</b>	<b>\$ 1,208,784</b>	<b>\$ 2,820,569</b>	<b>3.0%</b>	<b>\$ 81,024</b>	
<b>Water/Sewer Bond Reserve Fund</b>										
Miscellaneous Revenue	\$ 2,880	\$ 5,140	78.5%	\$ 5,294	3.0%	\$ 154	\$ 5,453	3.0%	\$ 159	
<b>Total Water/Sewer Bond Res. Fund</b>	<b>\$ 2,880</b>	<b>\$ 5,140</b>	<b>78.5%</b>	<b>\$ 5,294</b>	<b>3.0%</b>	<b>\$ 154</b>	<b>\$ 5,453</b>	<b>3.0%</b>	<b>\$ 159</b>	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Charges for Services	\$ 1,591,957	\$ 1,958,449	23.0%	\$ 2,388,659	22.0%	\$ 430,210	\$ 2,448,927	2.5%	\$ 60,268	Updated ERR model
Miscellaneous Revenue	\$ (14,905)	\$ 11,025	-174.0%	\$ 11,355	3.0%	\$ 330	\$ 11,696	3.0%	\$ 341	Status quo interest earnings
<b>Total Equipment Rental Fund</b>	<b>\$ 1,577,052</b>	<b>\$ 1,969,474</b>	<b>24.9%</b>	<b>\$ 2,400,014</b>	<b>21.9%</b>	<b>\$ 430,540</b>	<b>\$ 2,460,623</b>	<b>2.5%</b>	<b>\$ 60,609</b>	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Miscellaneous Revenue	\$ 11,435	\$ 8,455	-26.1%	\$ 8,709	3.0%	\$ 254	\$ 8,970	3.0%	\$ 261	Status quo interest earnings
<b>Total Firemen's Pension Fund</b>	<b>\$ 11,435</b>	<b>\$ 8,455</b>	<b>-26.1%</b>	<b>\$ 8,709</b>	<b>3.0%</b>	<b>\$ 254</b>	<b>\$ 8,970</b>	<b>3.0%</b>	<b>\$ 261</b>	
<b>Retiree Medical Fund</b>										
Miscellaneous Revenue	\$ 459	\$ 49	-89.3%	\$ 50	2.0%	\$ 1	\$ 52	4.0%	\$ 2	Status quo interest earnings
Transfers from other funds	\$ 127,583	\$ 130,135	2.0%	\$ 156,162	20.0%	\$ 26,027	\$ 160,847	3.0%	\$ 4,685	Increasing medical costs
<b>Total Retiree Medical Fund</b>	<b>\$ 128,042</b>	<b>\$ 130,184</b>	<b>1.7%</b>	<b>\$ 156,212</b>	<b>20.0%</b>	<b>\$ 26,027</b>	<b>\$ 160,899</b>	<b>3.0%</b>	<b>\$ 4,687</b>	
<b>LEOFF 1 Disability Board</b>										
Miscellaneous Revenue	\$ 4,952	\$ 3,365	-32.0%	\$ 3,466	3.0%	\$ 101	\$ 3,570	3.0%	\$ 104	Status quo interest earnings
Transfer from other funds	\$ 157,124	\$ 166,551	6.0%	\$ 171,548	3.0%	\$ 4,997	\$ 176,694	3.0%	\$ 5,146	
<b>Total LEOFF 1 Disability Fund</b>	<b>\$ 162,076</b>	<b>\$ 169,916</b>	<b>4.8%</b>	<b>\$ 175,014</b>	<b>3.0%</b>	<b>\$ 4,997</b>	<b>\$ 180,264</b>	<b>3.0%</b>	<b>\$ 5,250</b>	

City of Camas  
Budget Appropriation Summary for 2023-2024

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>General Fund</b>										
Salaries and Benefits	\$ 13,213,867	\$ 14,321,894	8.4%	\$ 18,077,904	26.2%	\$ 3,756,010	\$ 19,491,531	7.8%	\$ 1,413,627	Filled vacant positions, 2 new positions, seasonals
Supplies and Services	\$ 4,236,012	\$ 5,406,332	27.6%	\$ 7,025,634	30.0%	\$ 1,619,302	\$ 6,771,354	-3.6%	\$ (254,280)	ERP system, planning contracts,
Intergovernmental	\$ 792,516	\$ 759,678	-4.1%	\$ 919,764	21.1%	\$ 160,086	\$ 980,505	6.6%	\$ 60,741	Increases from Clark Co. and State
Capital	\$ 231,633	\$ 177,165	-23.5%	\$ 1,866,231	953.4%	\$ 1,689,066	\$ 933,466	-50.0%	\$ (932,765)	Technology projects, park rehab projects, vehicles
Transfers to other funds	\$ 6,578,427	\$ 7,530,033	14.5%	\$ 9,439,190	25.4%	\$ 1,909,157	\$ 10,111,521	7.1%	\$ 672,331	Support for additional firefighters
<b>Total General Fund</b>	<b>\$ 25,052,455</b>	<b>\$ 28,195,102</b>	<b>12.5%</b>	<b>\$ 37,328,723</b>	<b>32.4%</b>	<b>\$ 9,133,621</b>	<b>\$ 38,288,377</b>	<b>2.6%</b>	<b>\$ 959,654</b>	
<b>Special Revenue Funds</b>										
<b>Street Fund</b>										
Salaries and Benefits	\$ 746,367	\$ 772,844	3.5%	\$ 1,123,971	45.4%	\$ 351,127	\$ 1,167,192	3.8%	\$ 43,221	Positions filled, seasonals
Supplies and Services	\$ 996,565	\$ 1,236,567	24.1%	\$ 1,449,753	17.2%	\$ 213,186	\$ 1,545,763	6.6%	\$ 96,010	Transportation Plan, ERP
Intergovernmental	\$ 37,097	\$ 17,358	-53.2%	\$ 40,599	133.9%	\$ 23,241	\$ 41,573	2.4%	\$ 974	Striping Program
Capital	\$ 404,892	\$ 2,715,701	570.7%	\$ 1,338,302	-50.7%	\$ (1,377,399)	\$ 1,583,430	18.3%	\$ 245,128	Preservation Prog.
Transfers to other funds	\$ -	\$ 188,204	100.0%	\$ 192,103	2.1%	\$ 3,899	\$ 191,776	-0.2%	\$ (327)	Debt Service, Retiree Medical
<b>Total Street Fund</b>	<b>\$ 2,184,921</b>	<b>\$ 4,930,674</b>	<b>125.7%</b>	<b>\$ 4,144,728</b>	<b>-15.9%</b>	<b>\$ (785,946)</b>	<b>\$ 4,529,734</b>	<b>9.3%</b>	<b>\$ 385,006</b>	
<b>ARPA Fund</b>										
Supplies and Services	\$ 80,606	\$ 787	-99.0%							
Transfers to other funds		\$ 549,443	100.0%	\$ 3,119,288	467.7%	\$ 2,569,845	\$ 3,192,329	2.3%	\$ 73,041	
<b>Total ARPA Fund</b>	<b>\$ 80,606</b>	<b>\$ 550,230</b>	<b>582.6%</b>	<b>\$ 3,119,288</b>	<b>466.9%</b>	<b>\$ 1,783,899</b>	<b>\$ 3,192,329</b>	<b>2.3%</b>	<b>\$ 73,041</b>	
<b>Tree Fund</b>										
<b>Supplies and Services</b>										
<b>Total Tree Fund</b>										
<b>C/W Fire and EMS Fund</b>										
Salaries and Benefits	\$ 10,043,765	\$ 12,171,445	21.2%	\$ 14,529,644	19.4%	\$ 2,358,199	\$ 14,931,251	2.8%	\$ 401,607	
Supplies and Services	\$ 1,831,140	\$ 1,932,367	5.5%	\$ 2,309,007	19.5%	\$ 376,640	\$ 2,310,815	0.1%	\$ 1,808	
Intergovernmental	\$ 139,748	\$ 161,225	15.4%	\$ 180,559	12.0%	\$ 188,250	\$ 184,893	2.4%	\$ 4,334	CRESA rates
Capital	\$ 214,309	\$ 17,926	-91.6%	\$ 343,000	100.0%	\$ 325,074	\$ 1,741,854	407.8%	\$ 1,398,854	Ambulance and Engines
Transfer to other funds	\$ 41,342	\$ 41,378	0.1%	\$ 42,905	100.0%	\$ 1,527	\$ 42,975	0.2%	\$ 70	
<b>Total C/W Fire and EMS Fund</b>	<b>\$ 12,270,304</b>	<b>\$ 14,324,341</b>	<b>16.7%</b>	<b>\$ 17,405,115</b>	<b>21.5%</b>	<b>\$ 3,080,774</b>	<b>\$ 19,211,788</b>	<b>10.4%</b>	<b>\$ 1,806,673</b>	
<b>Lodging Tax Fund</b>										
Supplies and Services	\$ 5,024	\$ 16,000	218.5%	\$ 35,000	118.8%	\$ 19,000	\$ 30,000	-14.3%	\$ (5,000)	Effort to reduce fund balance from COVID
<b>Total Lodging Tax Fund</b>	<b>\$ 5,024</b>	<b>\$ 16,000</b>	<b>218.5%</b>	<b>\$ 35,000</b>	<b>118.8%</b>	<b>\$ 19,000</b>	<b>\$ 30,000</b>	<b>-14.3%</b>	<b>\$ (5,000)</b>	
<b>Cemetery Fund</b>										
Salaries and Benefits	\$ 121,200	\$ 132,171	9.1%	\$ 136,030	2.9%	\$ 3,859	\$ 140,272	3.1%	\$ 4,242	
Supplies and Services	\$ 67,333	\$ 83,211	23.6%	\$ 115,726	39.1%	\$ 32,515	\$ 118,504	2.4%	\$ 2,778	
Capital	\$ 80,000	\$ 80,000	100.0%	\$ 37,500	-53.1%	\$ (42,500)	\$ 37,500	100.0%	\$ 37,500	
<b>Total Cemetery Fund</b>	<b>\$ 188,533</b>	<b>\$ 295,382</b>	<b>56.7%</b>	<b>\$ 289,256</b>	<b>-2.1%</b>	<b>\$ (6,126)</b>	<b>\$ 296,276</b>	<b>15.4%</b>	<b>\$ 44,520</b>	
<b>Debt Fund</b>										
<b>Limited GO Debt Service Fund</b>										
Principal	\$ 2,880,724	\$ 2,911,975	1.1%	\$ 1,923,948	-33.9%	\$ (988,027)	\$ 1,773,115	-7.8%	\$ (150,833)	
Interest	\$ 1,367,498	\$ 956,762	-30.0%	\$ 1,448,895	51.4%	\$ 492,133	\$ 1,394,180	-3.8%	\$ (54,715)	
<b>Total Unlimited GO Debt Srv Fund</b>	<b>\$ 4,248,222</b>	<b>\$ 3,868,737</b>	<b>-8.9%</b>	<b>\$ 3,372,843</b>	<b>-12.8%</b>	<b>\$ (495,894)</b>	<b>\$ 3,167,295</b>	<b>-6.1%</b>	<b>\$ (205,548)</b>	
<b>Capital Fund</b>										
<b>Real Estate Excise Tax Fund</b>										
Supplies and Services	\$ 39,528	\$ 15,984	-59.6%	\$ 257,010	1507.9%	\$ 241,026	\$ 264,720	3.0%	\$ 7,710	
Capital	\$ 6,106,738	\$ 838,976	-86.3%	\$ 5,375,000	540.7%	\$ 4,536,024	\$ 3,975,000	-26.0%	\$ (1,400,000)	
Transfers to other funds	\$ 1,251,688	\$ 447,725	-64.2%	\$ 2,320,745	418.3%	\$ 1,873,020	\$ 2,731,098	17.7%	\$ 410,353	
<b>Total Real Estate Excise Tax Fund</b>	<b>\$ 7,397,954</b>	<b>\$ 1,302,685</b>	<b>-82.4%</b>	<b>\$ 7,952,755</b>	<b>510.5%</b>	<b>\$ 6,650,070</b>	<b>\$ 6,970,818</b>	<b>-12.3%</b>	<b>\$ (981,937)</b>	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>Park Impact Fee Fund</b>										
Capital	\$ 4,690	\$ 44,996	859.4%	\$ 500,000	1011.2%	\$ 455,004	\$ -	-100.0%	\$ (500,000)	
Transfers to other funds	\$ 1,836,588	\$ 843,491	-54.1%	\$ 871,952	3.4%	\$ 28,461	\$ 844,056	-3.2%	\$ (27,896)	Lacamas Lodge and North Shore Debt Service
<b>Total Park Impact Fee Fund</b>	<b>\$ 1,841,278</b>	<b>\$ 888,487</b>	<b>-51.7%</b>	<b>\$ 1,371,952</b>	<b>54.4%</b>	<b>\$ 483,465</b>	<b>\$ 844,056</b>	<b>-38.5%</b>	<b>\$ (527,896)</b>	
<b>Transporation Impact Fee Fund</b>										
Transfers to other funds	\$ 1,007,786	\$ 1,351,183	34.1%	\$ 1,105,068	-18.2%	\$ (246,115)	\$ 1,355,146	22.6%	\$ 250,078	Debt Service for Transportation and Lake and Sierra Intersection
<b>Total Transportation Impact Fee Fund</b>	<b>\$ 1,007,786</b>	<b>\$ 1,351,183</b>	<b>34.1%</b>	<b>\$ 1,105,068</b>	<b>-18.2%</b>	<b>\$ (246,115)</b>	<b>\$ 1,355,146</b>	<b>22.6%</b>	<b>\$ 250,078</b>	
<b>Fire Impact Fee Fund</b>										
Transfers to other funds	\$ -	\$ -		\$ 360,000	100.0%	\$ 360,000	\$ 870,927	141.9%	\$ 510,927	Payment for Fire Apparatus and equipment
<b>Total Fire Impact Fee Fund</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 360,000</b>	<b>100.0%</b>	<b>\$ 360,000</b>	<b>\$ 870,927</b>	<b>141.9%</b>	<b>\$ 510,927</b>	
<b>NW 38th Ave Phase 3 Construction</b>										
Capital	\$ 416,801	\$ 1,279,000	206.9%	\$ 6,100,400	377.0%	\$ 4,821,400	\$ -	-100.0%	\$ (6,100,400)	Construction of Phase 3 of 38th Ave.
<b>Total NW 38th Ave Phase 3 Construction</b>	<b>\$ 416,801</b>	<b>\$ 1,279,000</b>	<b>206.9%</b>	<b>\$ 6,100,400</b>	<b>377.0%</b>	<b>\$ 4,821,400</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (6,100,400)</b>	
<b>Facilities Capital Fund</b>										
Capital	\$ 19,796	\$ 1,739,874	8689.0%	\$ 4,533,883	160.6%	\$ 2,794,009	\$ 4,100,000	-9.6%	\$ (433,883)	Facilities Assessment Priority Projects
<b>Total Facilities Capital Fund</b>	<b>\$ 19,796</b>	<b>\$ 1,739,874</b>	<b>8689.0%</b>	<b>\$ 4,533,883</b>	<b>160.6%</b>	<b>\$ 2,794,009</b>	<b>\$ 4,100,000</b>	<b>-9.6%</b>	<b>\$ (433,883)</b>	
<b>Legacy Lands Project Fund</b>										
Capital	\$ 6,325,137	\$ 500,000	100.0%	\$ 150,000	-70.0%	\$ (350,000)				Legacy Lands Master Plan
<b>Total Legacy Lands Project Fund</b>	<b>\$ 6,325,137</b>	<b>\$ 500,000</b>	<b>100.0%</b>	<b>\$ 150,000</b>	<b>-70.0%</b>	<b>\$ (350,000)</b>				
<b>Enterprise Funds</b>										
<b>Storm Water Fund</b>										
Salaries and Benefits	\$ 687,411	\$ 647,735	-5.8%	\$ 1,179,002	82.0%	\$ 531,267	\$ 1,222,689	3.7%	\$ 43,687	
Supplies and Services	\$ 752,166	\$ 776,998	3.3%	\$ 863,478	11.1%	\$ 86,480	\$ 828,957	-4.0%	\$ (34,521)	
Intergovernmental	\$ 93,257	\$ 54,234	-41.8%	\$ 100,799	85.9%	\$ 46,565	\$ 103,218	2.4%	\$ 2,419	
Capital	\$ 631,911	\$ 95,047	-85.0%	\$ 759,000	698.6%	\$ 663,953	\$ 2,000,000	163.5%	\$ 1,241,000	
Debt Service Payments	\$ 26,352	\$ 66,383	151.9%	\$ 56,640	100.0%	\$ (9,743)	\$ 56,359	-0.5%	\$ (281)	
<b>Total Storm Water Fund</b>	<b>\$ 2,191,097</b>	<b>\$ 1,640,397</b>	<b>-25.1%</b>	<b>\$ 2,958,919</b>	<b>80.4%</b>	<b>\$ 1,318,522</b>	<b>\$ 4,211,223</b>	<b>42.3%</b>	<b>\$ 1,252,304</b>	
<b>Solid Waste Fund</b>										
Salaries and Benefits	\$ 492,549	\$ 557,550	13.2%	\$ 676,425	21.3%	\$ 118,875	\$ 699,607	3.4%	\$ 23,182	
Supplies and Services	\$ 2,062,760	\$ 1,839,904	-10.8%	\$ 2,153,193	17.0%	\$ 313,289	\$ 2,294,194	6.5%	\$ 141,001	
Capital								100.0%	\$ -	
Intergovernmental	\$ 128,279	\$ 131,652	2.6%	\$ 131,119	-0.4%	\$ (533)	\$ 140,953	7.5%	\$ 9,834	
<b>Total Solid Waste Fund</b>	<b>\$ 2,683,588</b>	<b>\$ 2,529,106</b>	<b>-5.8%</b>	<b>\$ 2,960,737</b>	<b>17.1%</b>	<b>\$ 431,631</b>	<b>\$ 3,134,754</b>	<b>5.9%</b>	<b>\$ 174,017</b>	
<b>Water/Sewer Fund</b>										
Salaries and Benefits	\$ 2,720,329	\$ 2,939,863	8.1%	\$ 4,434,351	50.8%	\$ 1,494,488	\$ 4,606,749	3.9%	\$ 172,398	
Supplies and Services	\$ 4,702,694	\$ 5,067,627	7.8%	\$ 5,548,811	9.5%	\$ 481,184	\$ 5,653,627	1.9%	\$ 104,816	
Intergovernmental	\$ 559,788	\$ 588,337	5.1%	\$ 626,189	6.4%	\$ 37,852	\$ 641,217	2.4%	\$ 15,028	
Capital	\$ 633,779	\$ 643,815	1.6%	\$ 3,561,000	453.1%	\$ 2,917,185	\$ 7,150,000		\$ 3,589,000	
Debt Service Payments	\$ 1,792,656	\$ 3,933,317	119.4%	\$ 4,331,497	10.1%	\$ 398,180	\$ 4,326,186	-0.1%	\$ (5,311)	Debt Service Schedules
Transfers to other funds	\$ 261,273	\$ 1,025,294	292.4%	\$ 262,353	-74.4%	\$ (762,941)	\$ 28,173	-89.3%	\$ (234,180)	
<b>Total Water/Sewer Fund</b>	<b>\$ 10,670,519</b>	<b>\$ 14,198,253</b>	<b>33.1%</b>	<b>\$ 18,764,201</b>	<b>32.2%</b>	<b>\$ 4,565,948</b>	<b>\$ 22,405,952</b>	<b>19.4%</b>	<b>\$ 3,641,751</b>	
<b>W/S Capital Projects Fund</b>										
Capital	\$ 577,534	\$ 1,480,000	156.3%	\$ 1,210,000	-18.2%	\$ (270,000)	\$ 8,500,000	602.5%	\$ 7,290,000	
<b>Total W/S Capital Projects</b>	<b>\$ 577,534</b>	<b>\$ 1,480,000</b>	<b>156.3%</b>	<b>\$ 1,210,000</b>	<b>-18.2%</b>	<b>\$ (270,000)</b>	<b>\$ 8,500,000</b>	<b>602.5%</b>	<b>\$ 7,290,000</b>	
<b>North Shore Sewer Construction Project</b>										
Capital	\$ 209,569	\$ 420,503	100.7%	\$ -	-100.0%	\$ (420,503)		-100.0%	\$ -	Lacamas Creek Pump Station, WWTP Gravity Thickener Project
<b>Total North Shore Construction</b>	<b>\$ 209,569</b>	<b>\$ 420,503</b>	<b>100.7%</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (420,503)</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>2019 Water Construction Projects</b>										
Capital	\$ 1,286,642	\$ 1,860,000	44.6%	\$ -	-100.0%	\$ (1,860,000)	\$ -	#DIV/0!	\$ -	
<b>Total 2019 Water Construction Projects</b>	<b>\$ 1,286,642</b>	<b>\$ 1,860,000</b>	<b>44.6%</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ (1,860,000)</b>	<b>\$ -</b>	<b>-100.0%</b>	<b>\$ -</b>	
<b>Water/Sewer Capital Reserve Fund</b>										
Transfers to other funds	\$ -	\$ -		\$ 1,150,000	100.0%	\$ 1,150,000	\$ 8,500,000	639.1%	\$ 7,350,000	
<b>Total Water/Sewer Cap. Fund</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 1,150,000</b>	<b>100.0%</b>	<b>\$ 1,150,000</b>	<b>\$ 8,500,000</b>	<b>639.1%</b>	<b>\$ 7,350,000</b>	
<b>Water/Sewer Bond Reserve Fund</b>										
Transfers to other funds	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	
<b>Total Water/Sewer Bond Res. Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	
<b>Internal Support Funds</b>										
<b>Equipment Rental Fund</b>										
Salaries and Benefits	\$ 510,927	\$ 582,732	14.1%	\$ 693,488	19.0%	\$ 110,756	\$ 719,454	3.7%	\$ 25,966	Mechanic FTE
Supplies and Services	\$ 893,340	\$ 588,594	-34.1%	\$ 700,317	19.0%	\$ 111,723	\$ 717,124	2.4%	\$ 16,807	Improvements, Technology and Equipment
Capital	\$ 507,932	\$ 52,825	-89.6%	\$ 2,110,318	3894.9%	\$ 2,057,493	\$ 581,632	-72.4%	\$ (1,528,686)	Replacement Schedule
<b>Total Equipment Rental Fund</b>	<b>\$ 1,912,199</b>	<b>\$ 1,224,151</b>	<b>-36.0%</b>	<b>\$ 3,504,123</b>	<b>186.2%</b>	<b>\$ 2,279,972</b>	<b>\$ 2,018,210</b>	<b>-42.4%</b>	<b>\$ (1,485,913)</b>	
<b>Reserve Funds</b>										
<b>Firefighter's Pension Fund</b>										
Professional Services	\$ -	\$ 3,500	100.0%	\$ 3,546	1.3%	\$ 46	\$ 3,631	2.4%	\$ 85	
Transfers to other funds	\$ 81,898	\$ 76,896	-6.1%	\$ 88,719	15.4%	\$ 11,823	\$ 91,152	2.7%	\$ 2,433	
<b>Total Firefighters's Pension Fund</b>	<b>\$ 81,898</b>	<b>\$ 80,396</b>	<b>-1.8%</b>	<b>\$ 92,265</b>	<b>14.8%</b>	<b>\$ 11,869</b>	<b>\$ 94,783</b>	<b>2.7%</b>	<b>\$ 2,518</b>	
<b>Retiree Medical Benefits Fund</b>										
Salary and Benefits	\$ 149,982	\$ 152,145	1.4%	\$ 156,709	3.0%	\$ 4,564	\$ 161,411	3.0%	\$ 4,702	
<b>Total Retiree Medical Fund</b>	<b>\$ 149,982</b>	<b>\$ 152,145</b>	<b>1.4%</b>	<b>\$ 156,709</b>	<b>3.0%</b>	<b>\$ 4,564</b>	<b>\$ 161,411</b>	<b>3.0%</b>	<b>\$ 4,702</b>	
<b>LEOFF 1 Disability Board</b>										
Salary and Benefits	\$ 169,437	\$ 191,445	13.0%	\$ 217,593	100.0%	\$ 26,148	\$ 230,648	6.0%	\$ 13,055	
<b>Total LEOFF 1 Disability Fund</b>	<b>\$ 169,437</b>	<b>\$ 191,445</b>	<b>13.0%</b>	<b>\$ 217,593</b>	<b>100.0%</b>	<b>\$ 26,148</b>	<b>\$ 230,648</b>	<b>6.0%</b>	<b>\$ 13,055</b>	



City of Camas  
General Fund Expenditure Budget Summary for 2022-2023

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>Legislative</b>										
Salaries and Benefits	\$ 189,841	\$ 245,920	29.5%	\$ 264,226	7.4%	\$ 18,306	\$ 275,087	4.1%	\$ 10,861	Full staffing in 2022
Supplies and Services	\$ 67,270	\$ 38,396	-42.9%	\$ 18,053	-53.0%	\$ (20,343)	\$ 18,474	2.3%	\$ 421	Municode & Council Chambers
<b>Total Legislative</b>	<b>\$ 257,111</b>	<b>\$ 284,316</b>	<b>10.6%</b>	<b>\$ 282,279</b>	<b>-0.7%</b>	<b>\$ (2,037)</b>	<b>\$ 293,561</b>	<b>4.0%</b>	<b>\$ 11,282</b>	
<b>Judicial</b>										
Salaries and Benefits	\$ 234,100	\$ 216,324	-7.6%	\$ 242,155	11.9%	\$ 25,831	\$ 250,971	3.6%	\$ 8,816	Bailiff converted to prof srvs
Supplies and Services	\$ 152,355	\$ 166,661	9.4%	\$ 195,247	17.2%	\$ 28,586	\$ 199,932	2.4%	\$ 4,685	Security Upgrades and Bailiff srv
Intergovernmental	\$ 85,197	\$ 111,326	30.7%	\$ 103,299	-7.2%	\$ (8,027)	\$ 105,778	2.4%	\$ 2,479	County costs remain status quo
<b>Total Judicial</b>	<b>\$ 471,652</b>	<b>\$ 494,311</b>	<b>4.8%</b>	<b>\$ 540,701</b>	<b>9.4%</b>	<b>\$ 46,390</b>	<b>\$ 556,681</b>	<b>3.0%</b>	<b>\$ 15,980</b>	
<b>Executive</b>										
Salaries and Benefits	\$ 388,064	\$ 334,358	-13.8%	\$ 691,263	106.7%	\$ 356,905	\$ 723,892	4.7%	\$ 32,629	CA to be filled 2023
Supplies and Services	\$ 228,465	\$ 524,925	129.8%	\$ 95,390	-81.8%	\$ (429,535)	\$ 97,607	2.3%	\$ 2,217	Comm Survey, Fac Study, CA contract
Intergovernmental	\$ -	\$ -	10.0%	\$ 22,736	100.0%	\$ 22,736	\$ 23,282	2.4%	\$ 546	Community Outreach
<b>Total Executive</b>	<b>\$ 616,529</b>	<b>\$ 859,283</b>	<b>39.4%</b>	<b>\$ 809,389</b>	<b>-5.8%</b>	<b>\$ (49,894)</b>	<b>\$ 844,781</b>	<b>4.4%</b>	<b>\$ 35,392</b>	
<b>Finance</b>										
Salaries and Benefits	\$ 1,131,902	\$ 1,421,588	25.6%	\$ 1,851,508	30.2%	\$ 429,920	\$ 1,918,944	3.6%	\$ 67,436	Additional Staffing, backfill
Supplies and Services	\$ 236,274	\$ 522,509	121.1%	\$ 425,938	-18.5%	\$ (96,571)	\$ 396,808	-6.8%	\$ (29,130)	ERP contract costs
Intergovernmental	\$ 65,761	\$ 75,042	14.1%	\$ 85,000	13.3%	\$ 9,958	\$ 87,040	2.4%	\$ 2,040	State Auditor Increases
<b>Total Finance</b>	<b>\$ 1,433,937</b>	<b>\$ 2,019,139</b>	<b>40.8%</b>	<b>\$ 2,362,446</b>	<b>17.0%</b>	<b>\$ 343,307</b>	<b>\$ 2,402,792</b>	<b>1.7%</b>	<b>\$ 40,346</b>	
<b>Legal</b>										
Supplies and Services	\$ 199,493	\$ 235,523	18.1%	\$ 243,362	3.3%	\$ 7,839	\$ 249,203	2.4%	\$ 5,841	Contract increases
<b>Total Legal</b>	<b>\$ 199,493</b>	<b>\$ 235,523</b>	<b>18.1%</b>	<b>\$ 243,362</b>	<b>3.3%</b>	<b>\$ 7,839</b>	<b>\$ 249,203</b>	<b>2.4%</b>	<b>\$ 5,841</b>	
<b>Human Resources</b>										
Salaries and Benefits	\$ 175,872	\$ 294,302	67.3%	\$ 468,558	59.2%	\$ 174,256	\$ 487,638	4.1%	\$ 19,080	New Position/staff allocation
Supplies and Services	\$ 42,437	\$ 165,398	289.7%	\$ 266,156	60.9%	\$ 100,758	\$ 147,543	-44.6%	\$ (118,613)	Recruitment Contracts
<b>Total Human Resources</b>	<b>\$ 218,309</b>	<b>\$ 459,700</b>	<b>110.6%</b>	<b>\$ 734,714</b>	<b>59.8%</b>	<b>\$ 275,014</b>	<b>\$ 635,181</b>	<b>-13.5%</b>	<b>\$ (99,533)</b>	
<b>Administrative Services</b>										
Salaries and Benefits	\$ 158,477	\$ 194,234	22.6%	\$ 319,660	64.6%	\$ 125,426	\$ 422,393	32.1%	\$ 102,733	New Position
Supplies and Services	\$ 100,502	\$ 223,126	122.0%	\$ 160,612	-28.0%	\$ (62,514)	\$ 164,453	2.4%	\$ 3,841	Furniture
Intergovernmental	\$ 38,318	\$ 21,612	-43.6%	\$ 52,307	142.0%	\$ 30,695	\$ 53,563	2.4%	\$ 1,256	Clark County costs for Elections
<b>Total Administrative Services</b>	<b>\$ 297,297</b>	<b>\$ 438,972</b>	<b>47.7%</b>	<b>\$ 532,579</b>	<b>21.3%</b>	<b>\$ 93,607</b>	<b>\$ 640,409</b>	<b>20.2%</b>	<b>\$ 107,830</b>	

EXHIBIT A

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>Law Enforcement</b>										
Salaries and Benefits	\$ 4,719,630	\$ 5,147,896	9.1%	\$ 5,956,341	15.7%	\$ 808,445	\$ 6,479,182	8.8%	\$ 522,841	New staffing
Supplies and Services	\$ 660,910	\$ 796,592	20.5%	\$ 1,196,453	50.2%	\$ 399,861	\$ 1,120,595	-6.3%	\$ (75,858)	Equipment contracts
Intergovernmental	\$ 277,014	\$ 259,026	-6.5%	\$ 254,615	-1.7%	\$ (4,411)	\$ 260,726	2.4%	\$ 6,111	SWAT/CRESA Costs
Capital	\$ 1,422	\$ -		\$ -	100.0%	\$ -	\$ -	-100.0%	\$ -	
<b>Total Law Enforcement</b>	<b>\$ 5,658,976</b>	<b>\$ 6,203,514</b>	<b>9.6%</b>	<b>\$ 7,407,409</b>	<b>19.4%</b>	<b>\$ 1,203,895</b>	<b>\$ 7,860,503</b>	<b>6.1%</b>	<b>\$ 453,094</b>	
<b>Detention and Correction</b>										
Salaries and Benefits	\$ 92,641	\$ 90,354	-2.5%	\$ 77,833	-13.9%	\$ (12,521)	\$ 80,870	3.9%	\$ 3,037	
Supplies and Services	\$ 23,810	\$ 49,501	107.9%	\$ 69,140	39.7%	\$ 19,639	\$ 70,819	2.4%	\$ 1,679	
Intergovernmental	\$ 164,167	\$ 141,806	-13.6%	\$ 175,777	24.0%	\$ 33,971	\$ 218,051	24.0%	\$ 42,274	Jail Costs
<b>Total Detention and Correction</b>	<b>\$ 280,618</b>	<b>\$ 281,661</b>	<b>0.4%</b>	<b>\$ 322,750</b>	<b>14.6%</b>	<b>\$ 41,089</b>	<b>\$ 369,740</b>	<b>14.6%</b>	<b>\$ 46,990</b>	
<b>Information Services</b>										
Salaries and Benefits	\$ 506,995	\$ 659,483	30.1%	\$ 1,050,297	59.3%	\$ 390,814	\$ 1,218,176	16.0%	\$ 167,879	New Staffing
Supplies and Services	\$ 476,891	\$ 393,013	-17.6%	\$ 673,952	71.5%	\$ 280,939	\$ 536,428	-20.4%	\$ (137,524)	Contract increases
Capital	\$ -	\$ -		\$ 1,350,924	100.0%	\$ 1,350,924	\$ -	-100.0%	\$ (1,350,924)	IT Upgrades, Security, Phone Sys
<b>Total Information Services</b>	<b>\$ 983,886</b>	<b>\$ 1,052,496</b>	<b>7.0%</b>	<b>\$ 3,075,173</b>	<b>192.2%</b>	<b>\$ 2,022,677</b>	<b>\$ 1,754,604</b>	<b>-42.9%</b>	<b>\$ (1,320,569)</b>	
<b>Engineering</b>										
Salaries and Benefits	\$ 1,466,861	\$ 1,488,956	1.5%	\$ 2,002,448	34.5%	\$ 513,492	\$ 2,159,671	7.9%	\$ 157,223	New Staffing
Supplies and Services	\$ 123,439	\$ 142,566	15.5%	\$ 179,624	26.0%	\$ 37,058	\$ 183,935	2.4%	\$ 4,311	Increase in insurance
Capital	\$ -	\$ -		\$ 31,000		\$ 31,000	\$ -		\$ (31,000)	Vehicle for new staffing
<b>Total Engineering</b>	<b>\$ 1,590,300</b>	<b>\$ 1,631,522</b>	<b>2.6%</b>	<b>\$ 2,213,072</b>	<b>35.6%</b>	<b>\$ 581,550</b>	<b>\$ 2,343,606</b>	<b>5.9%</b>	<b>\$ 130,534</b>	
<b>Community Development</b>										
Salaries and Benefits	\$ 250,331	\$ 238,047	-4.9%	\$ 491,087	106.3%	\$ 253,040	\$ 511,216	4.1%	\$ 20,129	Filled positions
Supplies and Services	\$ 5,530	\$ 144,256	2508.6%	\$ 202,780	40.6%	\$ 58,524	\$ 136,433	-32.7%	\$ (66,347)	ERP Costs
<b>Total Community Development</b>	<b>\$ 255,861</b>	<b>\$ 382,303</b>	<b>49.4%</b>	<b>\$ 693,867</b>	<b>81.5%</b>	<b>\$ 311,564</b>	<b>\$ 647,649</b>	<b>-6.7%</b>	<b>\$ (46,218)</b>	
<b>Planning</b>										
Salaries and Benefits	\$ 551,485	\$ 410,919	-25.5%	\$ 562,277	36.8%	\$ 151,358	\$ 583,565	3.8%	\$ 21,288	Vacant Position Filled
Supplies and Services	\$ 162,353	\$ 158,517	-2.4%	\$ 358,384	126.1%	\$ 199,867	\$ 784,426	118.9%	\$ 426,042	Comp Plan
Intergovernmental	\$ 102,177	\$ 37,306	-63.5%	\$ 113,490	204.2%	\$ 76,184	\$ 116,214	2.4%	\$ 2,724	
<b>Total Planning</b>	<b>\$ 816,015</b>	<b>\$ 606,742</b>	<b>-25.6%</b>	<b>\$ 1,034,151</b>	<b>70.4%</b>	<b>\$ 427,409</b>	<b>\$ 1,484,205</b>	<b>43.5%</b>	<b>\$ 450,054</b>	
<b>Animal Control</b>										
Supplies and Services	\$ -	\$ -		\$ 185	100.0%	\$ 185	\$ 189	2.2%	\$ 4	
Intergovernmental	\$ 54,602	\$ 99,441	82.1%	\$ 101,870	2.4%	\$ 2,429	\$ 104,926	3.0%	\$ 3,056	Humane Soc Contract
<b>Total Animal Control</b>	<b>\$ 54,602</b>	<b>\$ 99,441</b>	<b>82.1%</b>	<b>\$ 102,055</b>	<b>2.6%</b>	<b>\$ 2,614</b>	<b>\$ 105,115</b>	<b>3.0%</b>	<b>\$ 3,060</b>	
<b>Parks and Recreation</b>										
Salaries and Benefits	\$ 448,021	\$ 453,659	1.3%	\$ 628,637	38.6%	\$ 174,978	\$ 750,277	19.3%	\$ 121,640	New Staffing
Supplies and Services	\$ 303,250	\$ 355,248	17.1%	\$ 730,889	105.7%	\$ 375,641	\$ 572,129	-21.7%	\$ (158,760)	Project Manager, Open Sp Plan
Capital	\$ -	\$ -	-100.0%	\$ 60,000		\$ 60,000	\$ -		\$ (60,000)	New Vehicle
<b>Total Parks and Recreation</b>	<b>\$ 751,271</b>	<b>\$ 808,907</b>	<b>7.7%</b>	<b>\$ 1,419,526</b>	<b>75.5%</b>	<b>\$ 610,619</b>	<b>\$ 1,322,406</b>	<b>-6.8%</b>	<b>\$ (97,120)</b>	

	2021 Actual	2022 Projected	Change	2023 Budget	Annual % Change	2023 Change	2024 Budget	Annual % Change	2024 Change	Notes
<b>Parks Maintenance</b>										
Salaries and Benefits	\$ 790,070	\$ 827,483	4.7%	\$ 925,120	11.8%	\$ 97,637	\$ 971,312	5.0%	\$ 46,192	Additional Staffing
Supplies and Services	\$ 547,745	\$ 756,974	38.2%	\$ 831,123	9.8%	\$ 74,149	\$ 851,070	2.4%	\$ 19,947	Noxious Weed Abatement,
Intergovernmental	\$ 5,280	\$ 14,657	177.6%	\$ 10,669	-27.2%	\$ (3,988)	\$ 10,925	2.4%	\$ 256	
Capital	\$ 55,242	\$ 29,157	-47.2%	\$ 251,000	760.9%	\$ 221,843	\$ 75,000	-70.1%	\$ (176,000)	Park Rehab, Field Drainage
<b>Total Parks Maintenance</b>	<b>\$ 1,398,337</b>	<b>\$ 1,628,271</b>	<b>16.4%</b>	<b>\$ 2,017,912</b>	<b>23.9%</b>	<b>\$ 389,641</b>	<b>\$ 1,908,307</b>	<b>-5.4%</b>	<b>\$ (109,605)</b>	
<b>Building</b>										
Salaries and Benefits	\$ 788,105	\$ 802,701	1.9%	\$ 921,947	14.9%	\$ 119,246	\$ 954,612	3.5%	\$ 32,665	New Staffing
Supplies and Services	\$ 184,914	\$ 106,371	-42.5%	\$ 370,673	248.5%	\$ 264,302	\$ 373,425	0.7%	\$ 2,752	Credit Card fees, training, tools
Capital	\$ -	\$ -					\$ 31,000			New Vehicle
<b>Total Building</b>	<b>\$ 973,019</b>	<b>\$ 909,072</b>	<b>-6.6%</b>	<b>\$ 1,292,620</b>	<b>42.2%</b>	<b>\$ 383,548</b>	<b>\$ 1,359,037</b>	<b>5.1%</b>	<b>\$ 66,417</b>	
<b>Central Services</b>										
Salaries and Benefits	\$ 152,580	\$ 223,489	46.5%	\$ 247,320	10.7%	\$ 23,831	\$ 255,582	3.3%	\$ 8,262	New and reallocated staffing
Supplies and Services	\$ 172,542	\$ 229,386	32.9%	\$ 200,083	-12.8%	\$ (29,303)	\$ 204,910	2.4%	\$ 4,827	Addressing maintenance issues
Capital					100.0%	\$ -	\$ 20,000		\$ 20,000	New Vehicle
<b>Total Central Services</b>	<b>\$ 325,122</b>	<b>\$ 452,875</b>	<b>39.3%</b>	<b>\$ 447,403</b>	<b>-1.2%</b>	<b>\$ (5,472)</b>	<b>\$ 480,492</b>	<b>7.4%</b>	<b>\$ 33,089</b>	
<b>Library</b>										
Salaries and Benefits	\$ 1,168,888	\$ 1,272,182	8.8%	\$ 1,377,227	8.3%	\$ 105,045	\$ 1,448,143	5.1%	\$ 70,916	Positions filled
Supplies and Services	\$ 547,834	\$ 396,832	-27.6%	\$ 807,590	103.5%	\$ 410,758	\$ 662,972	-17.9%	\$ (144,618)	Repairs, furnishings, carpet, shelves
Capital	\$ 174,969	\$ 148,008	-15.4%	\$ 173,307	17.1%	\$ 25,299	\$ 807,466	365.9%	\$ 634,159	Learning Bee Hive
<b>Total Library</b>	<b>\$ 1,891,691</b>	<b>\$ 1,817,022</b>	<b>-3.9%</b>	<b>\$ 2,358,124</b>	<b>29.8%</b>	<b>\$ 541,102</b>	<b>\$ 2,918,581</b>	<b>23.8%</b>	<b>\$ 560,457</b>	
<b>Support to Other Funds</b>										
Transfers to Other Funds	\$ 6,578,427	\$ 7,530,033	14.5%	\$ 9,439,190	25.4%	\$ 1,909,157	\$ 10,111,521	7.1%	\$ 672,331	Firefighters, Street Preservation
<b>Total Support to Other Funds</b>	<b>\$ 6,578,427</b>	<b>\$ 7,530,033</b>	<b>14.5%</b>	<b>\$ 9,439,190</b>	<b>25.4%</b>	<b>\$ 1,909,157</b>	<b>\$ 10,111,521</b>	<b>7.1%</b>	<b>\$ 672,331</b>	
<b>TOTAL GENERAL FUND</b>	<b>\$ 25,052,453</b>	<b>\$ 28,195,103</b>	<b>12.5%</b>	<b>\$ 37,328,722</b>	<b>32.4%</b>	<b>\$ 9,133,619</b>	<b>\$ 38,288,374</b>	<b>2.6%</b>	<b>\$ 959,652</b>	

# City of Camas 2023-2024 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	
<b>General Government Operations</b>											
<b>General Fund</b>	\$ 47,070,681	\$ 2,377,897	\$ 1,494,146	\$ 11,948,036	\$ 278,950	\$ 723,883		\$ 5,609,226	\$ 15,435,891	\$ 84,938,710	-
<b>Special Revenue</b>											
Street Fund			1,144,565	-		24,277		8,187,802	1,288,215	10,644,859	-
ARPA Fund						75,001			6,236,616	6,311,617	-
Tree Fund						204			15,580	15,784	-
Camas/Washougal Fire and EMS	5,292,069	232,143	1,202,580	14,278,580	24,420	36,335	-	13,650,537	2,251,230	36,967,894	-
Lodging Tax	47,277					751			59,634	107,662	-
Cemetery				168,505		3,110		400,000	215,904	787,519	-
<b>Sub Total</b>	<b>5,339,346</b>	<b>232,143</b>	<b>2,347,145</b>	<b>14,447,085</b>	<b>24,420</b>	<b>139,678</b>	<b>-</b>	<b>22,238,339</b>	<b>10,067,179</b>	<b>54,835,335</b>	
<b>Debt Service</b>											
Unlimited G.O. Bond Debt Service	-								-	-	-
Limited G.O. Bond Debt Service								6,540,138	-	6,540,138	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,540,138</b>	<b>-</b>	<b>6,540,138</b>	
<b>Capital Projects</b>											
Real Estate Excise Tax Capital	8,291,431		212,000			295,177	1,750,000	175,000	15,047,340	25,770,948	-
Park Impact Fee Capital				4,367,507		196,784			3,851,009	8,415,300	-
Transportation Impact Fee Capital				2,527,412		64,599		-	3,662,476	6,254,487	-
Fire Impact Fee				525,470		18,982			1,445,418	1,989,870	-
NW 38th Ave Phase 3 Construction			4,886,400				1,214,000	-	-	6,100,400	-
Facilities Capital Fund							7,000,000	1,633,883	1,502,473	10,136,356	-
Legacy Lands Project						10,443			5,915,535	5,925,978	-
<b>Sub Total</b>	<b>8,291,431</b>	<b>-</b>	<b>5,098,400</b>	<b>7,420,389</b>	<b>-</b>	<b>585,985</b>	<b>9,964,000</b>	<b>1,808,883</b>	<b>31,424,252</b>	<b>64,593,340</b>	
<b>Enterprise</b>											
Storm Water Utility			-	4,671,053		83,636		32,798	3,172,862	7,960,349	-
City Solid Waste				6,731,582		50,989		102,958	4,019,129	10,904,658	-
Water-Sewer				31,683,426		525,746		203,883	13,843,246	46,256,301	-
Water-Sewer Capital Projects								9,710,000	-	9,710,000	-
North Shore Sewer Construction Project									245,340	245,340	-
2019 Water Construction Projects									6,236,979	6,236,979	-
Water-Sewer Capital Reserve				5,322,172		237,942			16,177,490	21,737,604	-
Water-Sewer Bond Reserve						10,747			1,724,690	1,735,437	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,408,233</b>	<b>-</b>	<b>909,060</b>	<b>-</b>	<b>10,049,639</b>	<b>45,419,736</b>	<b>104,786,668</b>	
<b>Internal Support</b>											
Equipment Rental				4,837,586		23,051			2,606,394	7,467,031	-
<b>Reserves</b>											
Firefighter's Pension						17,679			1,140,609	1,158,288	-
Retiree Medical						102		317,009	13,371	330,482	-
LEOFF 1 Disability Board						7,036		348,242	467,345	822,623	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,817</b>	<b>-</b>	<b>665,251</b>	<b>1,621,325</b>	<b>2,311,393</b>	
<b>Total</b>	<b>\$ 60,701,458</b>	<b>\$ 2,610,040</b>	<b>\$ 8,939,691</b>	<b>\$ 87,061,329</b>	<b>\$ 303,370</b>	<b>\$ 2,406,474</b>	<b>\$ 9,964,000</b>	<b>\$ 46,911,476</b>	<b>\$ 106,574,777</b>	<b>\$ 325,472,615</b>	

City of Camas 2023-2024 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
<b>General Government Operations</b>										
General Fund	\$ 26,919,739	\$ 10,649,696	\$ 1,267,271	\$ 12,529,717	\$ 1,900,269	\$ 19,550,711	\$ -	\$ 2,799,697	\$ 75,617,100	\$ 9,321,610
<b>Special Revenue</b>										
Street Fund	1,668,828	622,335	209,655	2,785,861	82,172	383,879		2,921,732	8,674,462	1,970,397
ARPA Fund						6,311,617			6,311,617	-
Tree Fund				-					-	15,784
Camas/Washougal Fire and EMS	22,806,470	6,654,425	834,449	3,785,373	365,452	85,880		2,084,854	36,616,903	350,991
Lodging Tax				65,000					65,000	42,662
Cemetery	163,797	112,505	15,360	218,870				75,000	585,532	201,987
<b>Sub Total</b>	<b>24,639,095</b>	<b>7,389,265</b>	<b>1,059,464</b>	<b>6,855,104</b>	<b>447,624</b>	<b>6,781,376</b>	<b>-</b>	<b>5,081,586</b>	<b>52,253,514</b>	<b>2,581,821</b>
<b>Debt Service</b>										
Unlimited G.O. Bond Debt Service									-	-
Limited G.O. Bond Debt Service							6,540,138		6,540,138	-
<b>Sub Total</b>							<b>6,540,138</b>		<b>6,540,138</b>	<b>-</b>
<b>Capital Projects</b>										
Real Estate Excise Tax Capital				521,730		5,051,843		9,350,000	14,923,573	10,847,375
Park Impact Fee Capital				-		1,716,008		500,000	2,216,008	6,199,292
Transportation Impact Fee Capital						2,460,214			2,460,214	3,794,273
Fire Impact Fee						1,230,927			1,230,927	758,943
NW 38th Ave Phase 3 Construction								6,100,400	6,100,400	-
Facilities Capital Fund								8,633,883	8,633,883	-
Legacy Lands Project								150,000	150,000	5,786,839
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>521,730</b>	<b>-</b>	<b>10,458,992</b>	<b>-</b>	<b>24,734,283</b>	<b>35,715,005</b>	<b>27,386,722</b>
<b>Enterprise</b>										
Storm Water Utility	1,660,050	741,641	91,538	1,600,897	204,016		112,999	2,759,000	7,170,141	790,207
City Solid Waste	900,129	475,903	116,931	4,330,456	272,072				6,095,491	4,809,167
Water-Sewer	6,575,330	2,465,770	1,990,549	9,211,889	1,267,406	290,526	8,657,683	10,711,000	41,170,153	5,086,148
Water-Sewer Capital Projects								9,710,000	9,710,000	-
North Shore Sewer Construction Project								-	-	245,340
2019 Water Construction Projects								-	-	6,236,979
Water-Sewer Capital Reserve						9,650,000			9,650,000	12,087,604
Water-Sewer Bond Reserve										1,735,437
<b>Sub Total</b>	<b>9,135,509</b>	<b>3,683,314</b>	<b>2,199,018</b>	<b>15,143,242</b>	<b>1,743,494</b>	<b>9,940,526</b>	<b>8,770,682</b>	<b>23,180,000</b>	<b>73,795,785</b>	<b>30,990,882</b>
<b>Internal Support</b>										
Equipment Rental	1,000,797	412,145	171,416	1,246,026				2,691,950	5,522,334	1,944,698
<b>Reserves</b>										
Firefighter's Pension		7,177				179,871			187,048	971,240
Retiree Medical		318,120							318,120	12,362
LEOFF 1 Disability Board		448,241							448,241	374,382
<b>Sub Total</b>	<b>-</b>	<b>773,538</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>179,871</b>	<b>-</b>	<b>-</b>	<b>953,409</b>	<b>1,357,984</b>
<b>Total</b>	<b>\$ 61,695,140</b>	<b>22,907,958</b>	<b>4,697,169</b>	<b>36,295,819</b>	<b>4,091,387</b>	<b>46,911,476</b>	<b>15,310,820</b>	<b>58,487,516</b>	<b>250,397,285</b>	<b>73,196,973</b>