

# The City of Washougal

## 2014 Final Budget



## TABLE OF CONTENTS

Mayor's Budget Message	3
Adopted Budget Ordinance	5
Summary of All Funds	8
General and Street Fund Revenue Summary	9
General and Street Fund Expenditure Summary	11
General Fund Departments	
Council/Legislative	13
Mayor and Administration	15
Human Resources	17
Finance	19
Economic Development	21
Legal Services	23
General Government Services	25
Intergovernmental Services	27
Fire and EMS Services	29
Police Services	31
Judicial and Court Services	33
Animal Control	35
Community Development	37
Engineering	39
Parks	41
City Buildings, Operations and Maintenance	43
Street Fund	45
Cemetery Services Fund	48
Perpetual Care Fund - Cemetery	51
First Quarter Real Estate Excise Tax Fund	52
Park Impact Fees Fund	53
Second Quarter Real Estate Excise Tax Fund	54
Hotel Motel Tax Fund	55
Transportation Impact Fee Fund	56
PEG Fees Fund	57
EMS Restricted Fund	58
Fire Impact Fee Fund	59
Drug Seizure Fund	60
Downtown Improvement Bond Guarantee Fund	62
Downtown Improvement Debt Service Fund	63
Water & Sewer Operations and Maintenance Fund	64
Storm Water Utility Fund	67
Water & Sewer Capital Fund	71
Sewer Bond Redemption Fund	74
Public Works Trust Fund Loan	75
Water & Sewer Improvement Bond	76
Water, Sewer & Storm Water 2011 Bond Fund	77
Water, Sewer & Storm Water 2011 Bond Reserve Fund	78
Unlimited Tax General Obligation Debt Service Fund (Police)	79
Capital Project Fund	80
Facilities Capital Fund	81
Transportation Capital Fund	82
Excess Reserve Fund	83
Employment Security Fund	84
Equipment Replacement Revolving Fund (Rolling Stock)	85
Equipment Replacement Revolving Fund (Information Technology)	86
Agency Fund - Low Income Assistance Program	87
Full Time Equivalent Employee Summary	88





October 25, 2013

To the City Council & Residents of Washougal:

I am pleased to present my budget recommendations for the City of Washougal for the budget year 2014.

We are encouraged that this budget reflects some signs of continued improvement in our local economy. Our assessed valuations are improving at a reasonable rate and we are seeing steady increases in other indicators such as sales tax and hotel/motel taxes.

As you are aware from the budget workshops we have held so far in 2013, for 2014 we are proposing a very austere budget which: maintains service levels, leverages some outside funding opportunities, continues to fund our Equipment Repair & Replacement (ER&R) funds and is balanced.

Specifically, we will maintain all of our current service levels in all general fund programs, continue to add funding to our ER&R funds for rolling stock and technology, continue our investments into the building capital facilities fund, allocate funds for strategic plan implementation, maintain our partnerships with CWEDA and CREDC for economic development and invest some funding into continued advocacy at the state and federal level for financial assistance for our infrastructure needs.

We do anticipate continued efforts for significant capital projects throughout our community. In 2014 we will complete our CDBG sidewalk project, finish design and prepare for the 2015 construction of the Safe Routes to School project between Sunset Ridge and Jemtegaard School, continue some parks acquisition and development plans, repair the HVAC and roof on the community center to extend the life of that building and complete design and prepare for the 2015 construction of street improvements at Evergreen & 32<sup>nd</sup> Street.

Our utility funds are on solid footing and in 2014 we are able to maintain our operations and meet our capital facilities needs, while at the same time providing rate stabilization and relief. We are proposing one new FTE in the storm water program to address increasing program mandates. This position is assumed in the previously approved stormwater rates.

This budget also assumes some proactive use of our hotel/motel tax funds to promote tourism in our community, and we look forward to an increase in the number of events that are staged in our community by community organizations and businesses, with some limited support from the City.

CITY HALL

1701 C Street  
Washougal, WA  
98671  
(360) 835-8501  
Fax (360) 835-8808

POLICE DEPARTMENT

1320 A Street  
Washougal, WA  
98671  
(360) 835-8701  
Fax (360) 835-7559

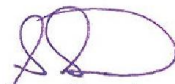
FIRE & RESCUE

1400 A Street  
Washougal, WA  
98671  
(360) 835-2211  
Fax (360) 699-4859

All of this is good news for the City of Washougal, but we have more work to do in the coming years. For 2014 we are able to balance the budget by closing out two funds (\$231,000) that are no longer needed, and by proposing that the Council approve a 1% increase in general property taxes.

In 2014 we will be bringing to the Council some proposals to address the structural deficits that are projected in 2015 and beyond, and also to address our ongoing transportation maintenance needs. We look forward to an open and detailed discussion of options that are available to us, and the direction that the Council would like us to pursue.

Respectfully,

A handwritten signature in purple ink, appearing to read 'Sean Guard', with a stylized flourish at the end.

Sean Guard  
Mayor

## **ORDINANCE NO.**

**AN ORDINANCE** adopting the annual budget for the City of Washougal, Washington for the 2014 fiscal year.

**WHEREAS**, the Mayor for the City of Washougal has heretofore prepared and submitted a preliminary budget for the fiscal year ending December 31, 2014 to the City Council and has filed his budget with the Finance Director, and

**WHEREAS**, the City Council reviewed the budget on September 23, October 28, November 4, and November 12th and held a public hearing on November 12th, 2013 according to law, and

**WHEREAS**, the recommendations of the City Council have been incorporated into the 2014 budget,

**NOW, THEREFORE, BE IT ORDAINED** by the Council for the City of Washougal, Washington, as follows:

### **SECTION I**

The preliminary budget for the City of Washougal for the fiscal year ending December 31, 2014 as presented by the Mayor and on file with the Finance Director is hereby adopted, approved, and appropriated as follows:

FUND	FUND DESCRIPTION	PROJECTED REVENUE	PROPOSED BUDGET
001	GENERAL FUND	\$ 9,862,057	\$ 9,861,660
101	CITY STREET FUND	\$ 1,042,059	\$ 1,041,973
103	CEMETERY SERVICES FUND	\$ 130,814	\$ 130,814
125	EMS RESTRICTED	\$ 1,000	\$ 266,000
604	PERPETUAL CARE	\$ 6,500	\$ -
104	REAL ESTATE EXCISE	\$ 162,000	\$ 190,000
105	PARK IMPACT FEE	\$ 477,000	\$ 1,110,000
106	REAL ESTATE EXCISE	\$ 224,000	\$ 402,000
610	DOWNTOWN BOND FUND	\$ 60,000	\$ -
108	HOTEL/MOTEL TAX	\$ 40,200	\$ 66,500
110	TRANSPORTATION IMPACT FEE	\$ 102,000	\$ 422,000
118	PEG FEES	\$ 32,250	\$ 6,350
126	FIRE IMPACT FEE	\$ 40,500	\$ -
141	DRUG SEIZURE FUND	\$ 12,100	\$ 22,850
212	UTGO REDEMPTION	\$ 204,163	\$ 204,013
215	DOWNTOWN REDEMPTION FUND	\$ 379,230	\$ 379,080
350	CAPITAL PROJECT	\$ -	\$ 204,076
351	FACILITIES CAPITAL PROJECT	\$ 105,000	\$ 345,000
353	TRANSPORTATION CAPITAL PROJECT	\$ 1,092,000	\$ 1,500,000
354	EXCESS RESERVE FUND	\$ -	\$ -
401	WATER/SEWER FUND	\$ 7,239,079	\$ 6,095,349
403	STORMWATER UTILITY	\$ 1,075,320	\$ 1,090,703
404	GARBAGE FUND	\$ -	\$ 30,207
406	WATER/SEWER CONSTRUCTION	\$ 1,169,959	\$ 56,000
408	SEWER BOND REDEMPTION	\$ 583,480	\$ 583,480
410	PWTF LOAN REDEMPTION	\$ 266,925	\$ 266,925
412	WATER/SEWER BOND REDEMPTION	\$ 99,348	\$ 99,348
413	2011 WATER/SEWER BOND	\$ 11,114,706	\$ 9,622,706
414	2011 WATER/SEWER BOND RESERVE	\$ 16,855	\$ -
510	EMPLOYMENT SECURITY	\$ 2,500	\$ 61,500
520	ER&R FUND - ROLLING STOCK	\$ 235,476	\$ 166,860
521	ER&R FUND - INFORMATION TECH.	\$ 40,250	\$ 49,537
631	AGENCY FUND - LOW INCOME ASSIST.	\$ 16,000	\$ 50,000
		<b>\$ 35,832,771</b>	<b>\$ 34,324,931</b>

## SECTION II

Upon adoption of this Ordinance, the Finance Director shall transmit a complete copy of the final budget to the Division of Municipal Corporations and the Office of the State Auditor.

SECTION III

**THIS ORDINANCE** shall take effect on January 1, 2014, after its passage, posting and publication according to law.

**PASSED by the Council for the City of Washougal, Washington and Requested by its**  
Mayor at a regular meeting of said Council on the 9th day of December, 2013.

**CITY OF WASHOUGAL**

SIGNED COPY ON FILE  
**MAYOR**

**ATTEST:**

SIGNED COPY ON FILE  
**FINANCE DIRECTOR/CITY CLERK**

**Requested AS TO FORM:**

SIGNED COPY ON FILE  
**CITY ATTORNEY**

### Summary of All Funds - 2014 Final Budget

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund	\$ 3,024,834	\$ 9,862,057	\$ 9,861,660	\$ 3,025,231
101	City Street Fund	\$ 6,000	\$ 1,036,059	\$ 1,041,973	\$ 86
125	EMS Restricted Fund	\$ 265,000	\$ 1,000	\$ 266,000	\$ -
126	Fire Impact Fee Fund	\$ 127,890	\$ 40,500	\$ -	\$ 168,390
103	Cemetery Services Fund	\$ 7,544	\$ 130,814	\$ 130,814	\$ 7,544
604	Cemetery Perpetual Care Fund	\$ 287,000	\$ 6,500	\$ -	\$ 293,500
104	REET Fund - 1st 1/4%	\$ 513,880	\$ 162,000	\$ 190,000	\$ 485,880
105	Park Impact Fee Fund	\$ 661,167	\$ 477,000	\$ 1,110,000	\$ 28,167
106	REET Fund - 2nd 1/4%	\$ 182,623	\$ 224,000	\$ 402,000	\$ 4,623
610	Downtown Bond Guarantee Fund	\$ 782,339	\$ 60,000	\$ -	\$ 842,339
108	Hotel Motel Tax Fund	\$ 58,505	\$ 40,200	\$ 66,500	\$ 32,205
110	Transportation Impact Fee Fund	\$ 320,000	\$ 102,000	\$ 422,000	\$ -
118	PEG Fee Fund	\$ 92,000	\$ 32,250	\$ 6,350	\$ 117,900
141	Drug Seizure Fund	\$ 34,800	\$ 12,100	\$ 22,850	\$ 24,050
212	UTGO Bond Redemption Fund	\$ 87,980	\$ 204,163	\$ 204,013	\$ 88,130
215	Downtown Debt Service Bond	\$ 2,678	\$ 379,230	\$ 379,080	\$ 2,828
350	Capital Projects Fund	\$ 204,076	\$ -	\$ 204,076	\$ 0
351	Facilities Capital Projects	\$ 245,000	\$ 105,000	\$ 345,000	\$ 5,000
353	Transportation Capital Projects	\$ 416,800	\$ 1,092,000	\$ 1,500,000	\$ 8,800
354	Property Acquisition Fund	\$ -	\$ -	\$ -	\$ -
401	Water/Sewer Fund	\$ 4,042,028	\$ 7,239,079	\$ 6,095,349	\$ 5,185,758
403	Stormwater Utility Fund	\$ 241,445	\$ 1,075,320	\$ 1,090,703	\$ 226,062
404	Garbage Fund	\$ 30,207	\$ -	\$ 30,207	\$ -
406	Water/Sewer Construction Reserve	\$ 432,000	\$ 1,169,959	\$ 56,000	\$ 1,545,959
408	Water/Sewer Bond Redemption	\$ 238	\$ 583,480	\$ 583,480	\$ 480
410	PWTF Loan Redemption	\$ -	\$ 266,925	\$ 266,925	\$ -
412	Water/Sewer Bond Redemption	\$ 238	\$ 99,348	\$ 99,348	\$ 238
413	W/S Revenue Bond Fund	\$ 7,000,000	\$ 11,114,706	\$ 9,622,706	\$ 8,492,000
414	W/S/Bond Reserve Fund	\$ 1,640,892	\$ 16,855	\$ -	\$ 1,657,747
510	Empl. Security Reserve Fund	\$ 171,961	\$ 2,500	\$ 61,500	\$ 112,961
520	ER&R - Rolling Stock Fund	\$ 75,536	\$ 235,476	\$ 166,860	\$ 144,152
521	ER&R - IT Fund	\$ 10,928	\$ 40,250	\$ 49,537	\$ 1,641
631	Agency Fund - Low Income Assist	\$ 94,000	\$ 16,000	\$ 50,000	\$ 60,000
<b>GRAND TOTAL</b>		<b>\$ 21,059,589</b>	<b>\$ 35,826,771</b>	<b>\$ 34,324,931</b>	<b>\$ 22,561,671</b>



City of Washougal  
2014 Final Budget

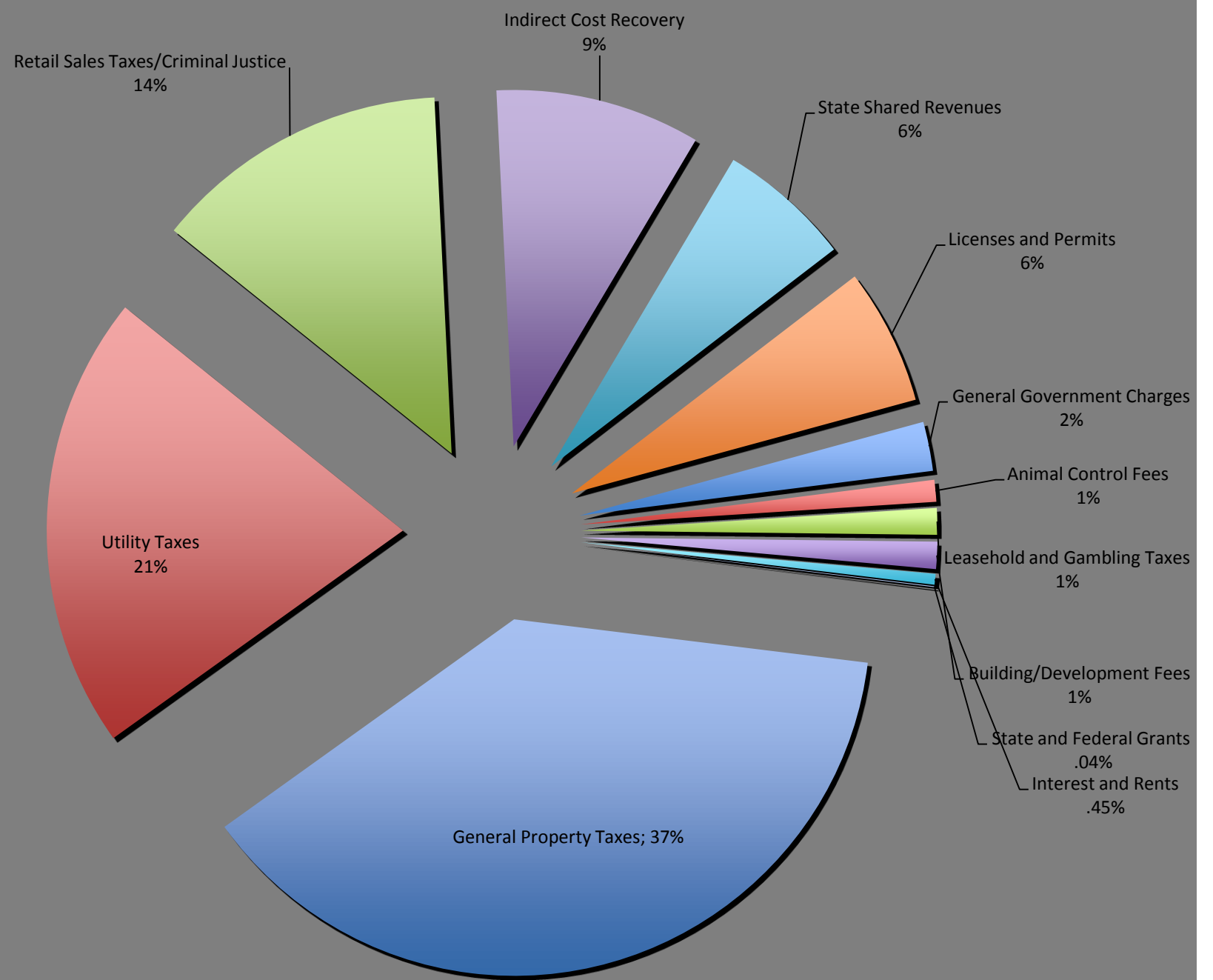
Fund 001 & 101 - General Fund and Street Fund Revenue Summary

		<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Approved</b>
311-000-00	General Property Taxes	\$ 3,725,128	\$ 3,602,957	\$ 3,726,464
311-000-00	EMS Property Taxes	\$ 600,828	\$ 581,122	\$ 639,000
313-000-00	Retail Sales Taxes/Criminal Justice	\$ 1,222,920	\$ 1,238,100	\$ 1,314,964
316-000-00	Utility Taxes	\$ 2,235,266	\$ 2,585,128	\$ 2,017,058
317-000-00	Leasehold and Gambling Taxes	\$ 97,728	\$ 91,538	\$ 117,575
320-000-00	Licenses and Permits	\$ 493,105	\$ 217,000	\$ 603,185
330-000-00	State and Federal Grants	\$ 7,476	\$ 4,000	\$ 4,000
335-000-00	State Shared Revenues	\$ 653,168	\$ 619,193	\$ 590,832
338-000-00	Animal Control Fees	\$ 91,232	\$ 99,272	\$ 96,640
340-000-00	General Government Charges	\$ 182,531	\$ 183,000	\$ 217,615
345-000-00	Building/Development Fees	\$ 117,902	\$ 108,000	\$ 120,000
349-000-00	Indirect Cost Recovery	\$ 546,613	\$ 915,000	\$ 909,000
350-000-00	Fines and Forfeitures	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 19,625	\$ 47,500	\$ 47,500
369-000-00	Miscellaneous Sales	\$ 131,034	\$ -	\$ -
390-000-00	Other Revenue Sources/Transfers In	\$ 35,122	\$ 385,542	\$ 500,283
<b>Total Revenue</b>		<b>\$ 10,159,678</b>	<b>\$ 10,677,352</b>	<b>\$ 10,904,116</b>
308-000-00	Beginning Fund Balance	\$ 3,207,623	\$ 3,302,868	\$ 3,024,834
<b>Total Revenue and Fund Balance</b>		<b>\$ 13,367,301</b>	<b>\$ 13,980,220</b>	<b>\$ 13,928,950</b>
<b>Subtotal Expenditures</b>				<b>\$ 10,903,633</b>
Reserved Ending Fund Balance: 16% of Expenditures				\$ 1,744,581
Unreserved Ending Fund Balance				\$ 1,280,736
<b>Subtotal Ending Fund Balance</b>				<b>\$ 3,025,317</b>
<b>Total Expenditures and Ending Fund Balance</b>				<b>\$ 13,928,950</b>

**Revenue Highlights:**

The City has established a reserve policy for its General Fund. The Council has targeted a minimum of two months of expenditure needs, approximately 16% of the proposed budgeted expenditures, as the level to be set aside from the projected revenues to be used as a contingency balance within the General Fund. This balance would not be available for use when appropriating the expenditures. This balance would be held in reserve for possible use as Council may deem appropriate. Possible uses include meeting revenue shortfalls during times of economic downturn, meeting unanticipated expenditure needs, and financing possible emergency situations. The 2014 budget does not include the use of reserves.

General Fund Revenue Distribtuion

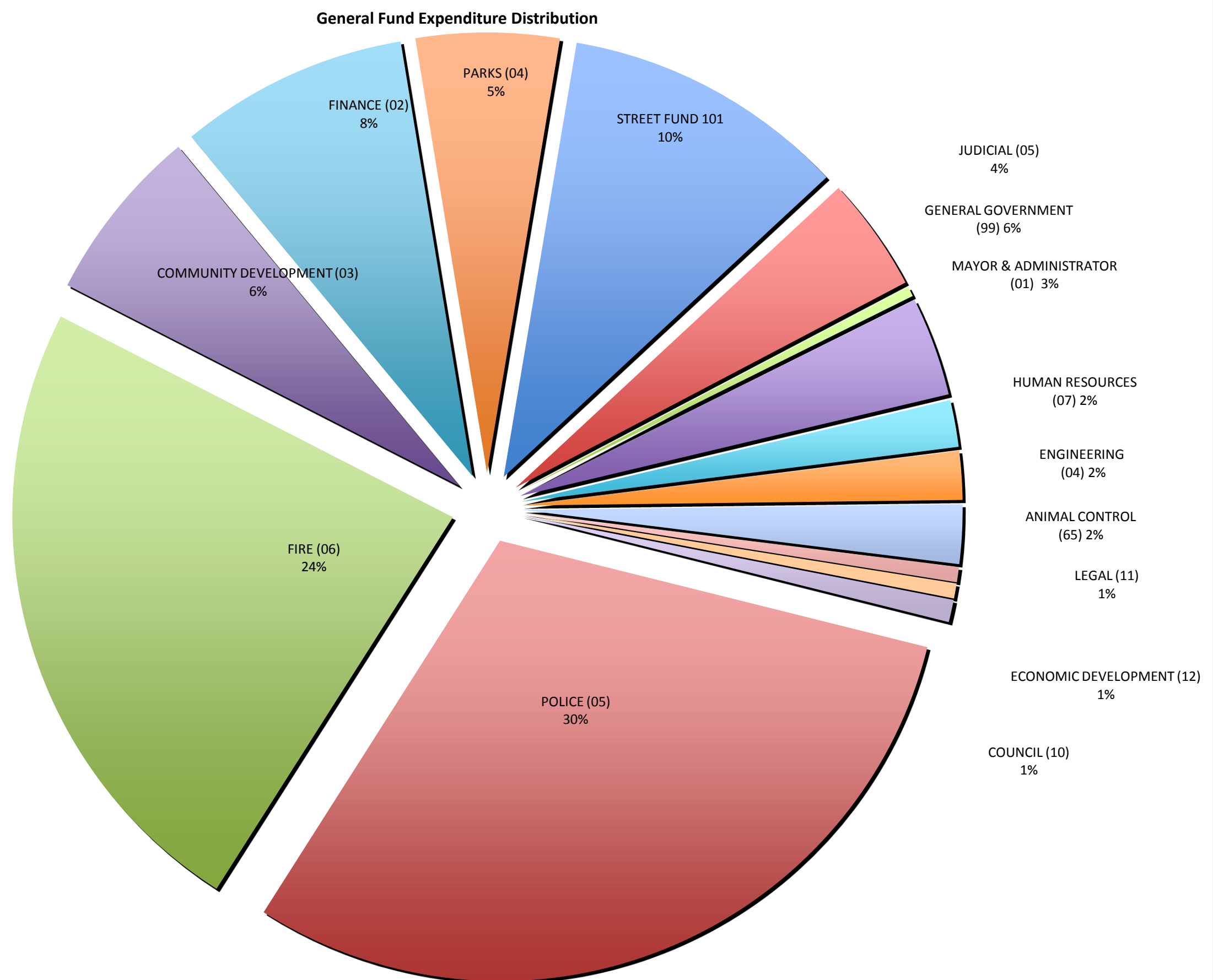


<b>FUND 001 &amp; 101 GENERAL &amp; STREET FUND EXPENDITURE SUMMARY</b>		<b>2012 ACTUAL</b>	<b>2013 BUDGET</b>	<b>2014 APPROVED</b>
COUNCIL (10)		\$ 102,002	\$ 94,850	\$ 81,800
JUDICIAL (05)		\$ 388,214	\$ 419,530	\$ 419,530
MAYOR & ADMINISTRATOR (01)		\$ 323,961	\$ 343,888	\$ 362,492
HUMAN RESOURCES (07)		\$ 149,210	\$ 189,735	\$ 171,756
FINANCE (02)		\$ 565,250	\$ 601,217	\$ 839,600
ECONOMIC DEVELOPMENT (12)		\$ 52,875	\$ 55,000	\$ 55,000
LEGAL (11)		\$ 42,711	\$ 60,100	\$ 55,000
GENERAL GOVERNMENT (99)		\$ 469,587	\$ 1,115,772	\$ 563,114 *
POLICE (05)		\$ 2,712,223	\$ 2,860,322	\$ 3,007,968
FIRE (06)		\$ 2,569,294	\$ 2,419,672	\$ 2,348,396
INTERGOVERNMENT SERVICES (99)		\$ 16,199	\$ 16,500	\$ 16,000
COMMUNITY DEVELOPMENT (03)		\$ 557,108	\$ 697,972	\$ 644,534
ENGINEERING (04)		\$ 133,174	\$ 181,467	\$ 178,432
ANIMAL CONTROL (65)		\$ 200,093	\$ 208,943	\$ 216,800
PARKS (04)		\$ 445,005	\$ 473,654	\$ 524,651
CITY BUILDINGS MAINTENANCE (04)		\$ 378,295	\$ 381,499	\$ 376,587
STREET FUND 101		\$ 962,262	\$ 1,027,490	\$ 1,041,973
<b>Total Expenditures</b>		<b>\$ 10,067,463</b>	<b>\$ 11,147,611</b>	<b>\$ 10,903,633</b>
<b>Projected Revenue</b>				<b>\$ 10,904,116</b>
<b>Revenue Over Expenditures</b>				<b>\$ 483</b>

\* Excludes transfer to Street Fund to avoid double counting of expense.

#### **Expenditure Highlights:**

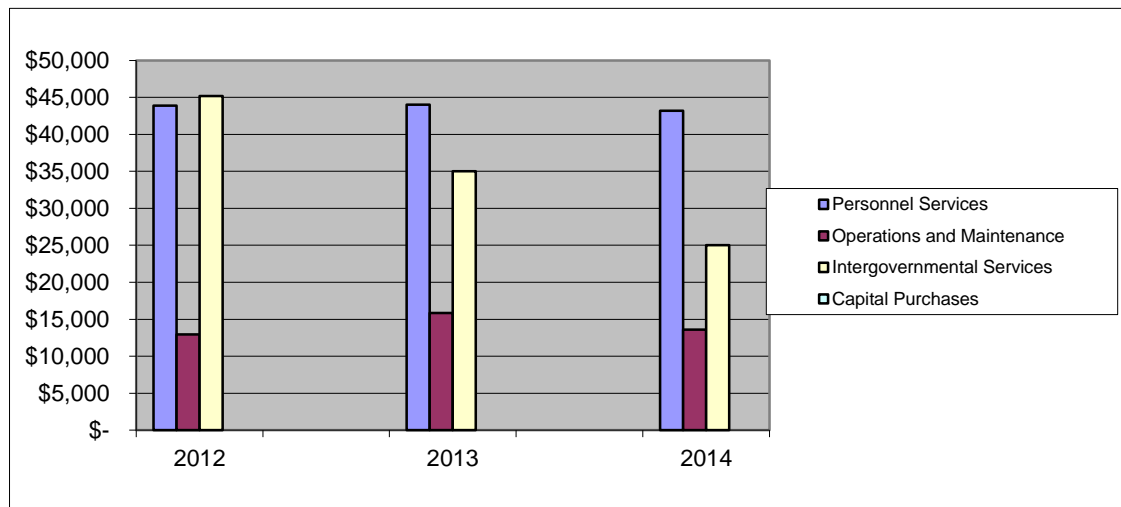
This budget continues our efforts to make enhancements to our community, maintains our current level of core services, is conservative and it is operationally balanced.



# City of Washougal 2014 Final Budget

## Fund 001-10 Council/Legislative

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 43,883	\$ 44,000	\$ 43,200
Operations and Maintenance	\$ 12,959	\$ 15,850	\$ 13,600
Intergovernmental Services	\$ 45,161	\$ 35,000	\$ 25,000
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Council/Legislative Services</b>	<b>\$ 102,002</b>	<b>\$ 94,850</b>	<b>\$ 81,800</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Council Members	7.00	7.00	7.00

## Highlights:

2014 is a non-election year, therefore Council expenses in 2014 are decreased from 2013. Training funds of \$1,000 per council member are provided.

**Fund 001-10 - City Council**  
**2014 Final Budget**

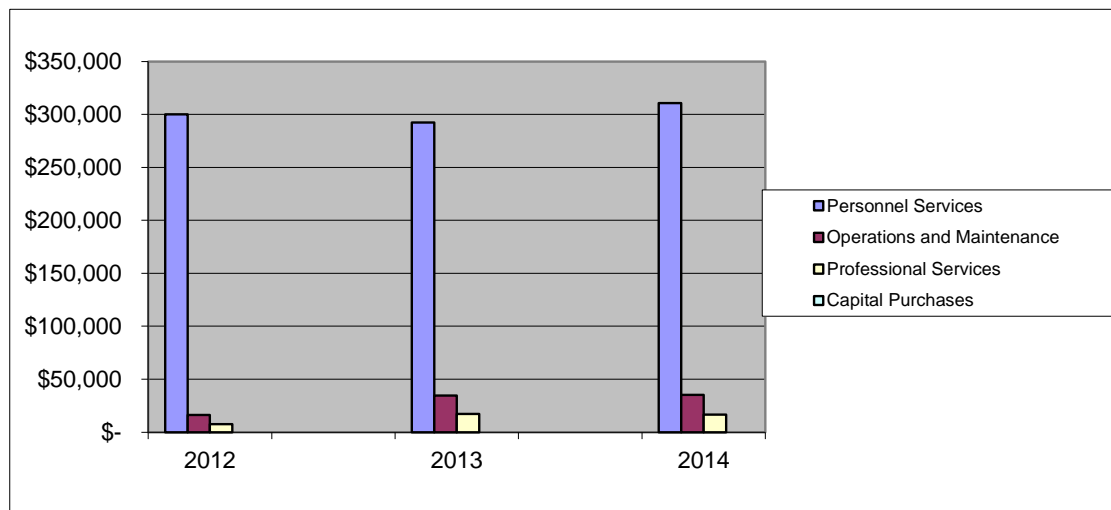
<b>Fund/Org</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00110511300	5041	PROFESSIONAL SERVICES	NOTICES/OFFICIAL POSTINGS	\$ -	\$ -	\$ -
00110511300	5044	ADVERTISING	NOTICES/OFFICIAL POSTINGS	\$ 1,137	\$ 1,900	\$ 2,000
00110511300	5341	CODIFICATION SERVICES	NOTICES/OFFICIAL POSTINGS	\$ 2,525	\$ 3,000	\$ 3,200
00110511400	5043	TRAVEL	TRAINING	\$ 348	\$ 4,000	\$ 2,000
00110511400	5449	TRAINING REGISTRATIONS	TRAINING	\$ 3,055	\$ 3,000	\$ 3,000
00110511600	5011	REGULAR SALARIES	COUNCIL OPERATIONS	\$ 40,650	\$ 40,500	\$ 39,900
00110511600	5021	INSURANCE BENEFITS	COUNCIL OPERATIONS	\$ 3,233	\$ 3,500	\$ 3,300
00110511600	5031	OFFICE SUPPLIES	COUNCIL OPERATIONS	\$ 353	\$ 350	\$ 450
00110511600	5035	SMALL TOOL & MINOR EQUIP	COUNCIL OPERATIONS	\$ -	\$ 2,000	\$ 1,500
00110511600	5036	OPERATING SUPPLIES	COUNCIL OPERATIONS	\$ 545	\$ 600	\$ 600
00110511600	5043	TRAVEL	COUNCIL OPERATIONS	\$ 4,084	\$ -	\$ -
00110511600	5046	INSURANCE	COUNCIL OPERATIONS	\$ 872	\$ 1,000	\$ 850
00110511600	5049	MISCELLANEOUS	COUNCIL OPERATIONS	\$ 39	\$ -	\$ -
00110511800	5051	INTERGOVT PROF SERVICES	VOTER REGISTRATION COSTS	\$ 45,161	\$ 35,000	\$ 25,000
<b>TOTAL EXPENDITURES</b>				<b>\$ 102,002</b>	<b>\$ 94,850</b>	<b>\$ 81,800</b>



# City of Washougal 2014 Final Budget

## Fund 001-01 Mayor & Administration

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 300,207	\$ 292,238	\$ 310,842
Operations and Maintenance	\$ 16,117	\$ 34,450	\$ 35,150
Professional Services	\$ 7,637	\$ 17,200	\$ 16,500
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Administration Services</b>	<b>\$ 323,961</b>	<b>\$ 343,888</b>	<b>\$ 362,492</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Mayor	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00
Assistant to the City Administrator	0.00	0.00	1.00
Executive Assistant/Deputy Clerk	0.00	0.11	0.00
<b>Totals</b>	<b>2.00</b>	<b>2.11</b>	<b>3.00</b>

## Highlights:

The administration budget funds the Mayor, City Administrator and Assistant to the Mayor/City Administrator positions and activities. The Assistant position was created in 2012 prior to completion of the 2013 budget. The 2013 budget estimated the salary and benefits costs at the mid range of the salary scale. Actual costs are at the top end of the salary scale. The 2014 budget reflects this increase. Funds are included for continued implementation for the Strategic Plan and professional services for administrative support, including advocacy focused on funding support for infrastructure.

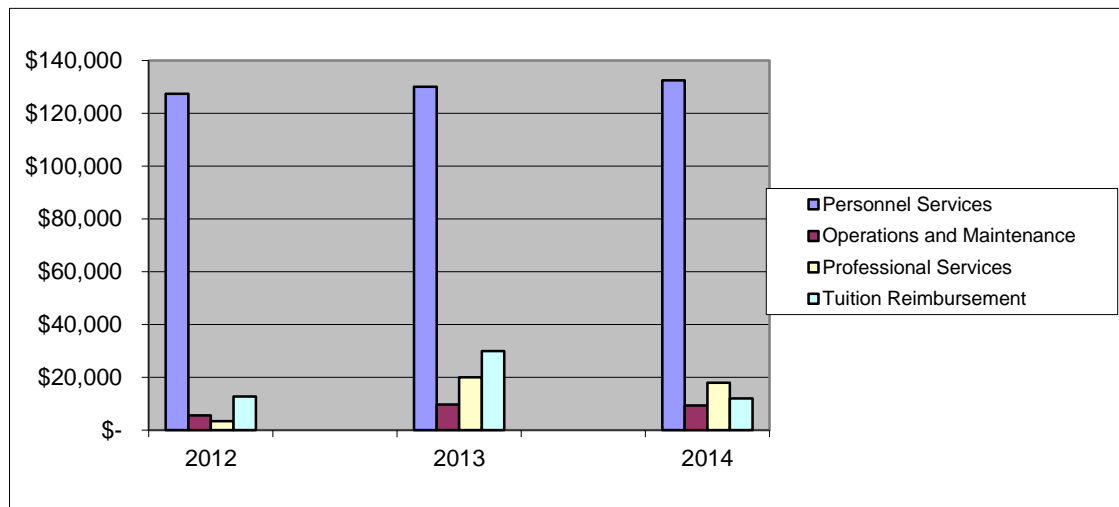
**Fund 001-01 - Mayor and Administration**  
**2014 Final Budget**

<b>Fund/Org</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00101513100	5011	REGULAR SALARIES	ADMINISTRATOR	\$ 226,446.62	\$ 212,514.36	\$ 226,520.00
00101513100	5012	OVERTIME	ADMINISTRATOR	\$ 47.36	\$ -	\$ -
00101513100	5021	INSURANCE BENEFITS	ADMINISTRATOR	\$ 73,533.42	\$ 79,723.15	\$ 84,322.00
00101513100	5022	WELLNESS INCENTIVE	ADMINISTRATOR	\$ 180.00	\$ -	\$ -
00101513100	5031	OFFICE SUPPLIES	ADMINISTRATOR	\$ 1,111.11	\$ 500.00	\$ 600.00
00101513100	5035	SMALL TOOLS/MINOR EQUIP	ADMINISTRATOR	\$ 337.99	\$ 900.00	\$ 1,100.00
00101513100	5036	OPERATING SUPPLIES	ADMINISTRATOR	\$ 496.79	\$ 500.00	\$ 600.00
00101513100	5041	PROFESSIONAL SERVICES	ADMINISTRATOR	\$ 7,636.68	\$ 17,200.00	\$ 16,500.00
00101513100	5046	INSURANCE	ADMINISTRATOR	\$ 2,294.44	\$ 2,800.00	\$ 2,800.00
00101513100	5049	MISCELLANEOUS	ADMINISTRATOR	\$ 1,047.38	\$ 500.00	\$ 600.00
00101513100	5149	DUES/SUBSCRIPTIONS/MEMBER	ADMINISTRATOR	\$ 1,317.43	\$ 1,500.00	\$ 1,640.00
00101513100	5026	EMPLOYEE RECOGNITION	EXECUTIVE TRAINING	\$ 435.92	\$ 750.00	\$ 850.00
00101513100	5043	TRAVEL	EXECUTIVE TRAINING	\$ 5,510.57	\$ 4,000.00	\$ 5,900.00
00101513100	5049	STRATEGIC PLANNING	EXECUTIVE	\$ -	\$ 20,000.00	\$ 18,000.00
00101513100	5449	TRAINING REGISTRATIONS	EXECUTIVE TRAINING	\$ 2,752.88	\$ 1,500.00	\$ 1,960.00
00101513100	5042	COMMUNICATIONS	EXECUTIVE COMMUNICATIONS	\$ 812.58	\$ 1,500.00	\$ 1,100.00
<b>TOTAL EXPENDITURES</b>				<b>\$ 323,961.17</b>	<b>\$ 343,887.51</b>	<b>\$ 362,492.00</b>

# City of Washougal 2014 Final Budget

## Fund 001-07 Human Resources

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 127,383	\$ 130,075	\$ 132,446
Operations and Maintenance	\$ 5,625	\$ 9,660	\$ 9,310
Professional Services	\$ 3,410	\$ 20,000	\$ 18,000
Tuition Reimbursement	\$ 12,792	\$ 30,000	\$ 12,000
<b>Total Human Resources Services</b>	<b>\$ 149,210</b>	<b>\$ 189,735</b>	<b>\$ 171,756</b>



### Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Human Resources Director	1.00	1.00	1.00
<b>Totals</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

### Highlights:

The Human Resources budget maintains existing programs. The professional services line item will fluctuate between budget estimates and actual expenditures depending upon how many issues require legal review. Funds continue to be provided for the tuition reimbursement program for City employees that apply and meet the criteria to be reimbursed through the program.

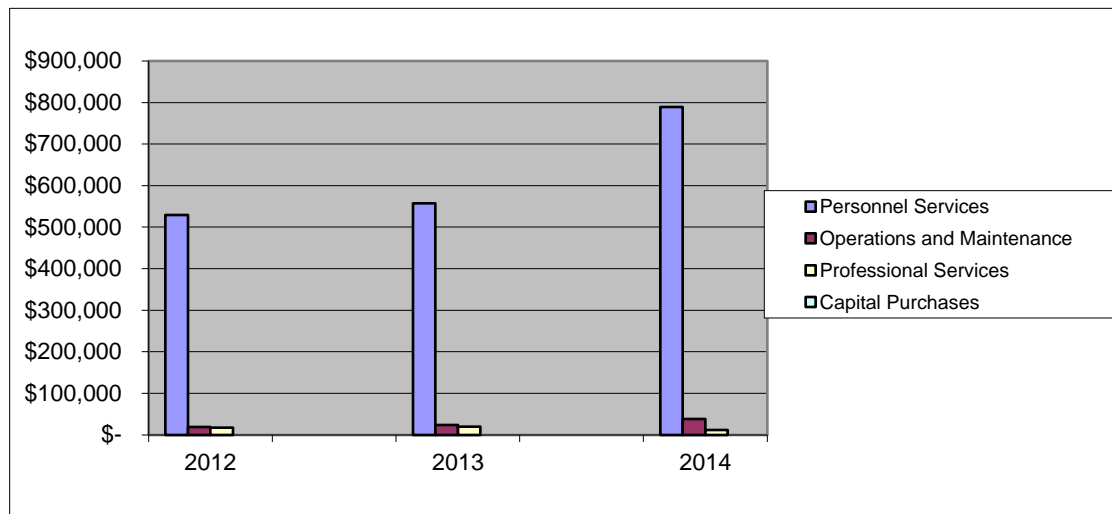
**Fund 001-07 - Human Resources**  
**2014 Final Budget**

<b>Budget &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00107518100	5011	REGULAR SALARIES	HR ADMINISTRATION	\$ 92,932.68	\$ 93,816.60	\$ 94,755.00
00107518100	5012	OVERTIME	HR ADMINISTRATION	\$ -	\$ -	\$ -
00107518100	5021	INSURANCE BENEFITS	HR ADMINISTRATION	\$ 34,450.20	\$ 36,257.99	\$ 37,691.00
00107518100	5023	UNIFORMS AND CLOTHING	HR ADMINISTRATION	\$ -	\$ -	\$ -
00107518100	5149	DUES/SUBSCRIPTIONS/MEMBER	HR ADMINISTRATION	\$ 525.00	\$ 380.00	\$ 380.00
00107518111	5031	OFFICE SUPPLIES	HR SERVICES	\$ 202.88	\$ 270.00	\$ 270.00
00107518111	5036	OPERATING SUPPLIES	HR SERVICES	\$ 101.82	\$ 390.00	\$ 390.00
00107518111	5041	PROFESSIONAL SERVICES	HR SERVICES	\$ 2,658.21	\$ 18,000.00	\$ 16,000.00
00107518111	5044	ADVERTISING	HR SERVICES	\$ 144.56	\$ 490.00	\$ 490.00
00107518111	5046	INSURANCE	HR SERVICES	\$ 1,529.62	\$ 1,850.00	\$ 1,500.00
00107518111	5049	MISCELLANEOUS	HR SERVICES	\$ 26.49	\$ 240.00	\$ 240.00
00107518112	5043	TRAVEL	HR TRAINING	\$ 1,165.82	\$ 1,650.00	\$ 1,650.00
00107518112	5049	MISCELLANEOUS-TUITION REIMB	HR TRAINING	\$ 12,791.96	\$ 30,000.00	\$ 12,000.00
00107518112	5449	TRAINING REGISTRATIONS	HR TRAINING	\$ 389.00	\$ 390.00	\$ 390.00
00107517400	5041	PROFESSIONAL SERVICES	CITY TRAINING PROGRAM	\$ -	\$ 1,000.00	\$ 1,000.00
00107517900	5031	OFFICE SUPPLIES	WELLNESS PROGRAM	\$ 210.36	\$ 500.00	\$ 500.00
00107517900	5036	OPERATING SUPPLIES	WELLNESS PROGRAM	\$ 1,329.75	\$ 3,000.00	\$ 3,000.00
00107517900	5041	PROFESSIONAL SERVICES	WELLNESS PROGRAM	\$ 751.72	\$ 1,000.00	\$ 1,000.00
00107517900	5049	MISCELLANEOUS	WELLNESS PROGRAM	\$ -	\$ 500.00	\$ 500.00
				\$ -		
<b>TOTAL EXPENDITURES</b>				<b>\$ 149,210.07</b>	<b>\$ 189,734.59</b>	<b>\$ 171,756.00</b>

City of Washougal  
2014 Final Budget

Fund 001-02 Finance & Information Technology

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 529,152	\$ 557,117	\$ 789,460
Operations and Maintenance	\$ 18,679	\$ 24,100	\$ 38,140
Professional Services	\$ 17,419	\$ 20,000	\$ 12,000
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Finance Services</b>	<b>\$ 565,250</b>	<b>\$ 601,217</b>	<b>\$ 839,600</b>



Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Finance Director/City Clerk	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	0.00
Accounting Manager	1.00	1.00	0.00
Information Technology Manager	0.00	0.00	1.00
City Lead Accountant/City Accountant	0.00	0.00	2.00
Accounting Specialist	1.00	2.00	1.00
PC Specialist	0.00	0.00	1.00
Clerk	2.00	1.00	2.00
<b>Totals</b>	<b>6.00</b>	<b>6.00</b>	<b>8.00</b>

Highlights:

The 2014 budget reflects increases in expenses and FTE's resulting from bringing IT services in-house. Professional Service funds include continued financial consulting support services and auditing services from Micro-Flex (compares DOR tax revenue reports to Business Licenses).

**Fund 001-02 Finance and Information Technology**  
**2014 Final Budget**

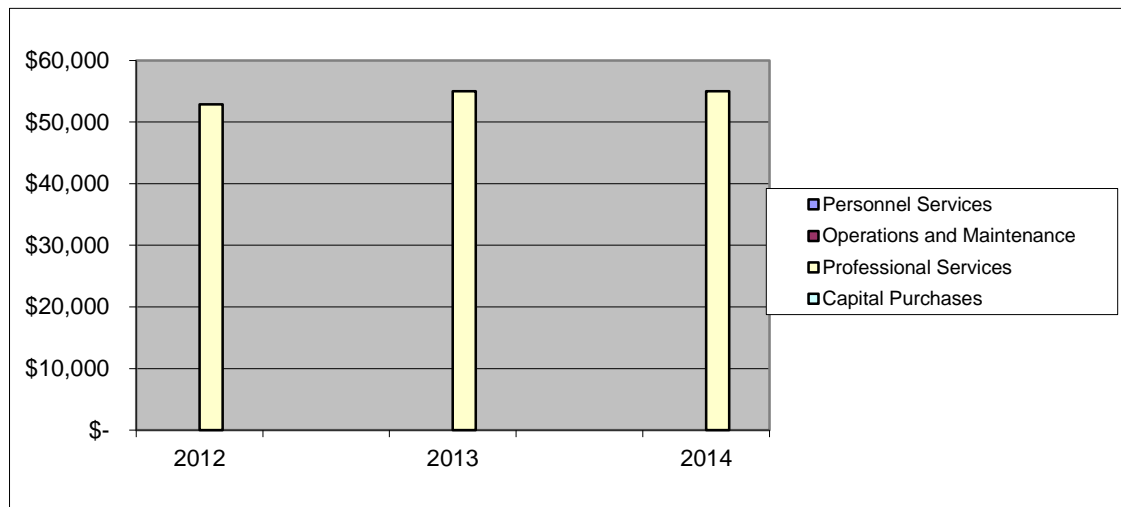
Budget & Org.	Account	Account Title	Title	2012 Actual	2013 Budget	2014 Budget Adopted
00102514100	5011	REGULAR SALARIES	FINANCE ADMINISTRATION	\$ 98,396.68	\$ 102,801.60	\$ 103,830.00
00102514100	5021	INSURANCE BENEFITS	FINANCE ADMINISTRATION	\$ 36,543.75	\$ 40,642.77	\$ 40,575.00
00102514100	5031	OFFICE SUPPLIES	FINANCE ADMINISTRATION	\$ 1,157.32	\$ 800.00	\$ 800.00
00102514100	5036	OPERATING SUPPLIES	FINANCE ADMINISTRATION	\$ 3,346.81	\$ 800.00	\$ 1,000.00
00102514100	5043	TRAVEL	FINANCE ADMINISTRATION	\$ 138.95	\$ 2,500.00	\$ 2,000.00
00102514100	5049	MISCELLANEOUS	FINANCE ADMINISTRATION	\$ 477.80	\$ 300.00	\$ 300.00
00102514100	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCE ADMINISTRATION	\$ 59.00	\$ 200.00	\$ 100.00
00102514230	5011	REGULAR SALARIES	FINANCIAL SERVICES	\$ 272,862.15	\$ 263,292.75	\$ 281,245.00
00102514230	5012	OVERTIME	FINANCIAL SERVICES	\$ 1,951.54	\$ 1,000.00	\$ 1,000.00
00102514230	5021	INSURANCE BENEFITS	FINANCIAL SERVICES	\$ 119,317.47	\$ 149,379.41	\$ 168,400.00
00102514230	5022	WELLNESS INCENTIVE	FINANCIAL SERVICES	\$ 80.00	\$ -	\$ 240.00
00102514230	5031	OFFICE SUPPLIES	FINANCIAL SERVICES	\$ 1,340.34	\$ 1,500.00	\$ 1,500.00
00102514230	5036	OPERATING SUPPLIES	FINANCIAL SERVICES	\$ 1,495.32	\$ 750.00	\$ 1,000.00
00102514230	5041	PROFESSIONAL SERVICES	FINANCIAL SERVICES	\$ 17,418.71	\$ 20,000.00	\$ 10,000.00
00102514230	5046	INSURANCE	FINANCIAL SERVICES	\$ 9,350.24	\$ 9,500.00	\$ 9,000.00
00102514230	5048	REPAIRS & MAINTENANCE	FINANCIAL SERVICES	\$ -	\$ -	\$ -
00102514230	5049	MISCELLANEOUS	FINANCIAL SERVICES	\$ 358.99	\$ 500.00	\$ 500.00
00102514230	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCIAL SERVICES	\$ 255.61	\$ 250.00	\$ 200.00
00102514400	5043	TRAVEL	FINANCE TRAINING	\$ -	\$ 3,500.00	\$ 3,000.00
00102514400	5049	MISCELLANEOUS	FINANCE TRAINING	\$ 500.00	\$ -	\$ -
00102514400	5449	TRAINING REGISTRATIONS	FINANCE TRAINING	\$ 199.00	\$ 3,500.00	\$ 3,000.00
00102518816	5011	REGULAR SALARIES	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 136,710.00
00102518816	5021	INSURANCE BENEFITS	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 57,700.00
00102518816	5031	OFFICE SUPPLIES	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 500.00
00102518816	5035	SMALL TOOLS/MINOR EQUIP	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 2,500.00
00102518816	5036	OPERATING SUPPLIES	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 2,500.00
00102518816	5042	COMMUNICATIONS	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 1,500.00
00102518816	5041	PROFESSIONAL SERVICES	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 2,000.00
00102518816	5149	DUES/SUBSCRIPTIONS/MEMBER	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 5,000.00
00102518816	5449	TRAINING REGISTRATIONS	INFORMATION TECHNOLOGY	\$ -	\$ -	\$ 3,500.00
00102514400	5042	COMMUNICATIONS	FINANCE COMMUNICATIONS	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ 565,249.68</b>	<b>\$ 601,216.53</b>	<b>\$ 839,600.00</b>



# City of Washougal 2014 Final Budget

## Fund 001-12 Economic Development

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ 52,875	\$ 55,000	\$ 55,000
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Economic Development Services</b>	<b>\$ 52,875</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>



### Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
	0.00	0.00	0.00
<b>Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### Highlights:

Economic Development consists of \$50,000 for the Camas-Washougal Economic Development Association and \$5,000 for CREDC. There is no change proposed in 2014.

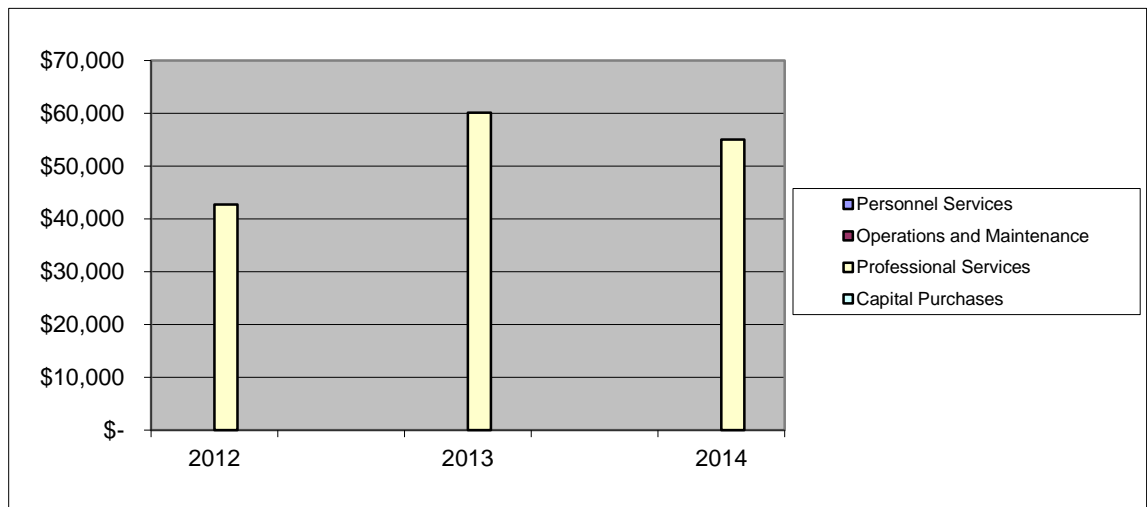
**Fund 001-12 Economic Development**  
**2014 Final Budget**

<b>Budget &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00112558000	5041	PROFESSIONAL SERVICES	ECONOMIC DEVELOPMENT	\$ 52,874.53	\$ 55,000.00	\$ 55,000.00
TOTAL EXPENDITURES				<u><u>\$ 52,874.53</u></u>	<u><u>\$ 55,000.00</u></u>	<u><u>\$ 55,000.00</u></u>

# City of Washougal 2014 Final Budget

## Fund 001-11 Legal Services

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ 42,711	\$ 60,100	\$ 55,000
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Legal Services</b>	<b>\$ 42,711</b>	<b>\$ 60,100</b>	<b>\$ 55,000</b>



Personnel Schedule (full-time equivalents) - None

### Highlights:

The City contracts for legal services. Expenses may vary from estimates depending on the legal issues that come up during the year. Items that are specific to various departments are charged to that department's professional service line item.

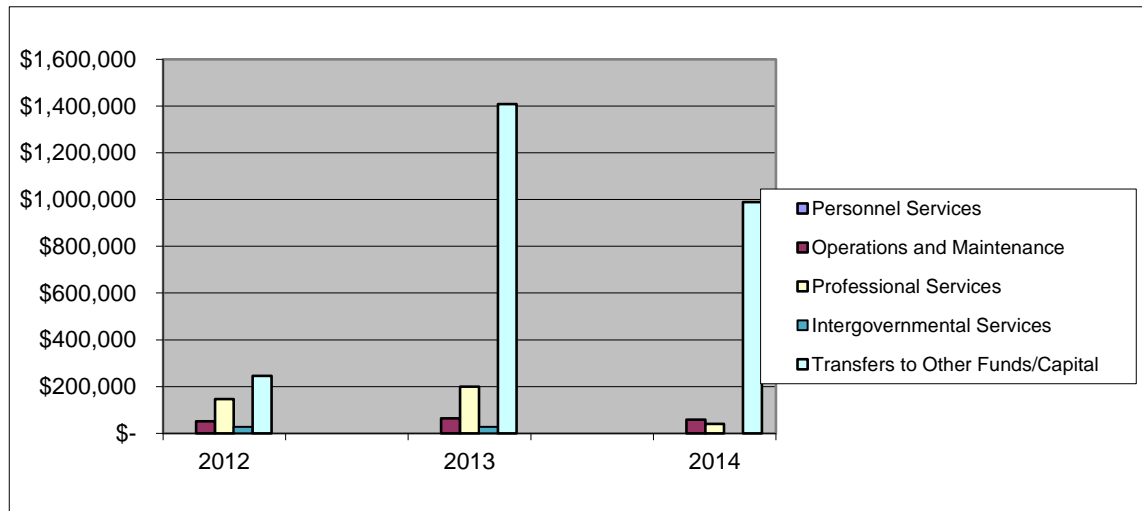
**Fund 001-11 - Legal Services**  
**2014 Final Budget**

<b>Budget &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Account Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00111515100	5041	PROFESSIONAL SERVICES	CITY LEGAL ATTORNEY	\$ 42,711.01	\$ 60,000.00	\$ 55,000.00
00111515100	5042	COMMUNICATIONS	LEGAL COMMUNICATIONS	\$ -	\$ 100.00	\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ 42,711.01</b>	<b>\$ 60,100.00</b>	<b>\$ 55,000.00</b>

# City of Washougal 2014 Final Budget

## Fund 001-99 General Government Services

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ 50,608	\$ 63,500	\$ 58,500
Professional Services	\$ 145,973	\$ 200,000	\$ 40,000
Intergovernmental Services	\$ 27,006	\$ 28,000	\$ -
Transfers to Other Funds/Capital	\$ 246,000	\$ 1,409,272	\$ 989,614
<b>Total General Government Services</b>	<b>\$ 469,587</b>	<b>\$ 1,700,772</b>	<b>\$ 1,088,114</b>



Personnel Schedule (full-time equivalents) - None.

### Highlights:

This cost center includes costs not directly associated with another department. In prior years, the professional services item included the cost of outsourcing Information Technology services, however in 2013 we brought those services in-house and they are accounted for in the Finance Department budget. Remaining professional services include the annual Sunguard maintenance fees and city-wide phone services. Intergovernmental includes the costs for the state audit. Transfers include amounts for Equipment Replacement, Cemetery, Street Fund, Transportation Capital, Facilities Capital and Property Acquisition funds.

.

.

**Fund 001-99 - General Government**  
**2014 Final Budget**

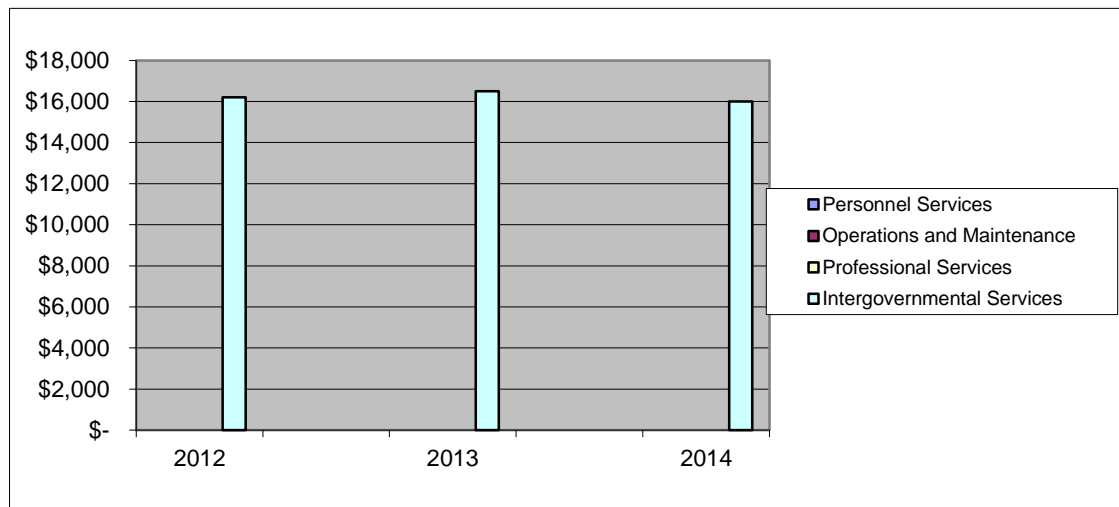
Budget & Org.	Account	Account Title	Account Title	2012 Actual	2013 Budget	2014 Budget Adopted
00199514230	5051	INTERGOVT PROF SERVICES	STATE AUDITOR	\$ 27,006.38	\$ 28,000.00	\$ -
00199518304	5035	SMALL TOOLS/MINOR EQUIP	CENTRAL FACILITIES	\$ 442.97	\$ 500.00	\$ 500.00
00199518304	5036	OPERATING SUPPLIES	CENTRAL FACILITIES	\$ 3,683.44	\$ -	\$ -
00199518304	5045	OPERATING RENTALS/LEASES	CENTRAL FACILITIES	\$ 3,810.23	\$ 8,000.00	\$ 8,000.00
00199518304	5046	INSURANCE	CENTRAL FACILITIES	\$ 2,014.77	\$ 2,000.00	\$ 2,000.00
00199518304	5049	MISCELLANEOUS	CENTRAL FACILITIES	\$ 748.51	\$ 1,000.00	\$ 1,000.00
00199518402	5031	OFFICE SUPPLIES	CENTRAL SUPPLIES	\$ 4,394.73	\$ 5,000.00	\$ 5,000.00
00199518402	5036	OPERATING SUPPLIES	CENTRAL SUPPLIES	\$ 2,059.49	\$ 2,000.00	\$ 2,000.00
00199518860	5041	PROFESSIONAL SERVICES	DATA PROCESSING SVCS	\$ 147,376.48	\$ 200,000.00	\$ 35,000.00
00199519902	5149	DUES/SUBSCRIPTIONS/MEMBER	CITY DUES AND MEMBERSHIPS	\$ 18,572.60	\$ 18,000.00	\$ 18,000.00
00199518860	5042	COMMUNICATIONS	GENERAL COMMUNICATIONS	\$ 14,881.34	\$ 27,000.00	\$ 22,000.00
00199539309	5041	PROFESSIONAL SERVICES	WEST COL GORGE HUM SOCIETY	\$ -	\$ -	\$ 5,000.00
00199573100	5036	OPERATING SUPPLIES	DOWNTOWN SERVICES	\$ -	\$ -	\$ -
00199595100	5041	PROFESSIONAL SERVICES	SR 14 DESIGN	\$ (1,403.60)		\$ -
00199573521	5099	TRANSFERS	TRANSFER TO ER&R	\$ -	\$ 191,678.00	\$ 242,000.00
00199573101	5099	TRANSFERS	TRANSFER TO STREETS	\$ -	\$ 585,000.00	\$ 525,000.00
00199597125	5099	TRANSFERS	TRANSFER TO PEG O&M	\$ -	\$ -	\$ 5,000.00
00199597103	5099	TRANSFERS	TRANSFERS TO CEMETERY & EECBG	\$ -	\$ 72,594.00	\$ 95,614.00
00199597351	5099	TRANSFERS	TRANSFERS TO FAC CAP AND PROP	\$ -	\$ 530,000.00	\$ 30,000.00
00199597353	5099	TRANSFERS	TRANSFERS TO TRANSPORTATION CA	\$ -	\$ 30,000.00	\$ 30,000.00
00199597520	5099	TRANSFERS	OTHER TRANSFERS	\$ 246,000.00	\$ -	\$ 62,000.00
TOTAL EXPENDITURES				<b>\$ 469,587.34</b>	<b>\$ 1,700,772.00</b>	<b>\$ 1,088,114.00</b>
TOTAL EXPENDITURES EXCLUDING TRANSFER TO STREET FUND				<b>\$ 469,587.34</b>	<b>\$ 1,115,772.00</b>	<b>\$ 563,114.00</b>



City of Washougal  
2014 Final Budget

Fund 001-99 Intergovernmental Services

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -
Intergovernmental Services	<u>\$ 16,199</u>	<u>\$ 16,500</u>	<u>\$ 16,000</u>
<b>Total Intergovernmental Services</b>	<b><u>\$ 16,199</u></b>	<b><u>\$ 16,500</u></b>	<b><u>\$ 16,000</u></b>



Personnel Schedule (full-time equivalents) - None.

Highlights:

This cost center includes payments to East County Social Services, Alcohol Prevention Services and Community Education.

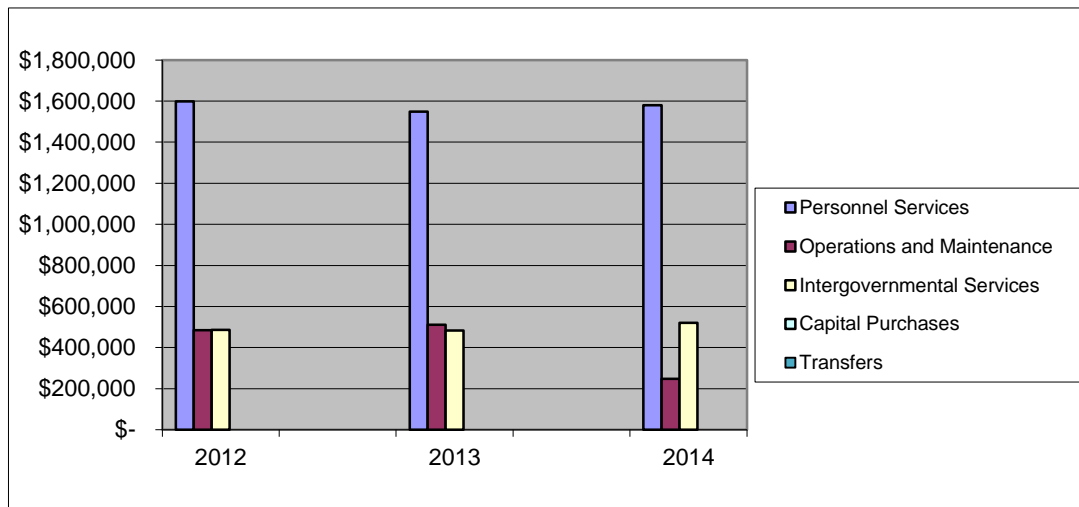
**Fund 001-99 - Intergovernmental Services**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00199567200	5041	PROFESSIONAL SERVICES	EAST CO SOCIAL SERVICES	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
00199566200	5051	INTERGOVT PROF SERVICES	CLARK CO ALCOHOLISM PROG	\$ 3,698.76	\$ 4,000.00	\$ 3,500.00
00199571200	5051	INTERGOVT PROF SERVICES	COMMUNITY SCHOOLS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
<b>TOTAL EXPENDITURES</b>				<b><u>\$ 16,198.76</u></b>	<b><u>\$ 16,500.00</u></b>	<b><u>\$ 16,000.00</u></b>

City of Washougal  
2014 Final Budget

Fund 001-06 Fire and EMS Services

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 1,598,810	\$ 1,548,156	\$ 1,579,781
Operations and Maintenance	\$ 484,743	\$ 511,900	\$ 247,350
Intergovernmental Services	\$ 485,741	\$ 482,956	\$ 521,265
Capital Purchases	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
<b>Total Fire and EMS Services</b>	<b>\$ 2,569,294</b>	<b>\$ 2,543,013</b>	<b>\$ 2,348,396</b>



Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Fire Chief	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Fire Marshall	0.00	0.00	0.00
Fire Captain	3.00	3.00	3.00
Firefighter/EMT	6.00	6.00	6.00
IV Technician		1.00	1.00
<b>Totals</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>

Highlights:

The Fire and EMS Services budget maintains existing service levels. With the change made by the Legislature reestablishing that hydrant costs can be charged to the water utility, hydrant costs that were being charged as a maintenance item are no longer charged to the general fund. Therefore the previously budgeted cost of \$256K is not included in 2014.

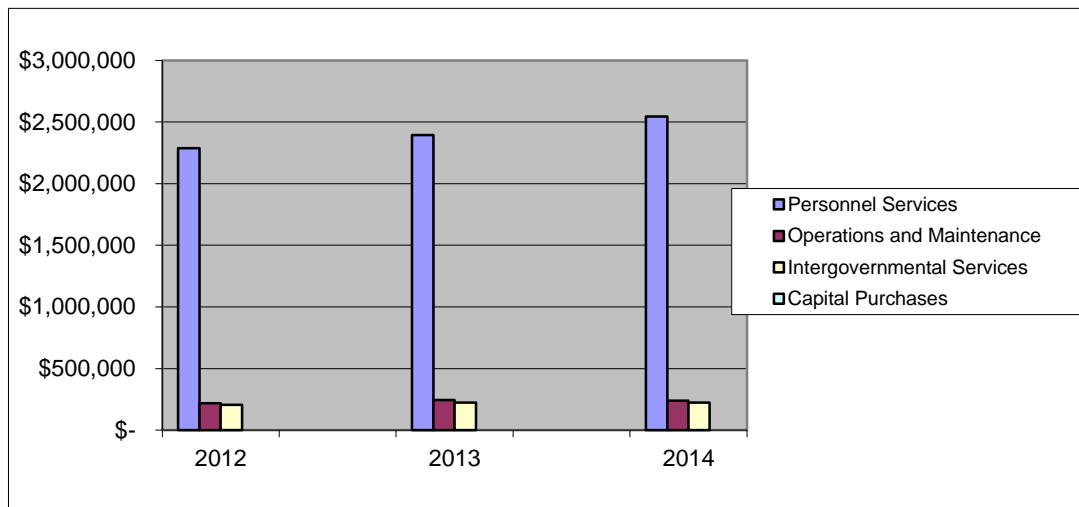
**Fund 001-06 Fire and EMS Services**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00106511700	5051	INTERGOVT PROF SERVICES	ELECTION COSTS	\$ -	\$ -	\$ -
00106517280	5021	INSURANCE BENEFITS	LEOFF I BENEFITS	\$ 15,342.15	\$ 16,000.00	\$ 16,000.00
00106517280	5121	LONG TERM CARE	LEOFF I BENEFITS	\$ -	\$ 2,000.00	\$ 2,000.00
00106522100	5011	REGULAR SALARIES	FIRE ADMINISTRATION	\$ 100,021.12	\$ 101,675.40	\$ 102,692.15
00106522100	5021	INSURANCE BENEFITS	FIRE ADMINISTRATION	\$ 37,267.53	\$ 38,810.64	\$ 39,700.00
00106522100	5023	UNIFORMS AND CLOTHING	FIRE ADMINISTRATION	\$ 310.98	\$ 350.00	\$ 350.00
00106522100	5031	OFFICE SUPPLIES	FIRE ADMINISTRATION	\$ 884.05	\$ -	\$ -
00106522100	5043	TRAVEL	FIRE ADMINISTRATION	\$ 1,968.43	\$ 1,800.00	\$ 2,100.00
00106522100	5149	DUES/SUBSCRIPTIONS/MEMBER	FIRE ADMINISTRATION	\$ 1,284.73	\$ 900.00	\$ 1,300.00
00106522100	5943	CIVIL SERVICE TRAVEL	FIRE ADMINISTRATION	\$ -		\$ 300.00
00106522110	5011	REGULAR SALARIES	FIRE ADMIN SUPPORT	\$ 56,380.38	\$ 56,167.14	\$ 57,012.46
00106522110	5012	OVERTIME	FIRE ADMIN SUPPORT	\$ -	\$ 600.00	\$ 500.00
00106522110	5021	INSURANCE BENEFITS	FIRE ADMIN SUPPORT	\$ 30,401.87	\$ 33,028.30	\$ 35,200.00
00106522110	5042	COMMUNICATIONS	FIRE ADMIN SUPPORT	\$ 380.13	\$ -	\$ -
00106522200	5011	REGULAR SALARIES	FIRE SUPPRESSION	\$ 821,197.11	\$ 785,727.76	\$ 825,416.74
00106522200	5012	OVERTIME	FIRE SUPPRESSION	\$ 162,834.00	\$ 130,000.00	\$ 120,000.00
00106522200	5021	INSURANCE BENEFITS	FIRE SUPPRESSION	\$ 327,037.25	\$ 331,947.22	\$ 330,860.00
00106522200	5022	WELLNESS INCENTIVE	FIRE SUPPRESSION	\$ 5,425.65	\$ 6,500.00	\$ 5,200.00
00106522200	5023	UNIFORMS AND CLOTHING	FIRE SUPPRESSION	\$ 5,657.47	\$ 6,350.00	\$ 6,350.00
00106522200	5031	OFFICE SUPPLIES	FIRE SUPPRESSION	\$ 3,445.09	\$ 4,400.00	\$ 5,800.00
00106522200	5032	FUEL CONSUMED	FIRE SUPPRESSION	\$ 17,631.57	\$ 16,000.00	\$ 16,500.00
00106522200	5035	SMALL TOOLS/MINOR EQUIP	FIRE SUPPRESSION	\$ 13,128.93	\$ 18,000.00	\$ 19,700.00
00106522200	5036	OPERATING SUPPLIES	FIRE SUPPRESSION	\$ 42,531.21	\$ 35,000.00	\$ 32,000.00
00106522200	5037	BUNKER GEAR	FIRE SUPPRESSION	\$ 12,352.71	\$ 21,000.00	\$ 21,000.00
00106522200	5041	PROFESSIONAL SERVICES	FIRE SUPPRESSION	\$ 23,103.72	\$ 35,000.00	\$ 33,000.00
00106522200	5046	INSURANCE	FIRE SUPPRESSION	\$ 33,752.24	\$ 38,000.00	\$ 35,000.00
00106522200	5048	REPAIRS & MAINTENANCE	FIRE SUPPRESSION	\$ 24,906.28	\$ 22,000.00	\$ 22,000.00
00106522200	5049	MISCELLANEOUS	FIRE SUPPRESSION	\$ 3,230.21	\$ 4,000.00	\$ 4,000.00
00106522200	5051	INTERGOVT PROF SERVICES	FIRE SUPPRESSION	\$ 6,818.23	\$ -	\$ -
00106522200	5223	VOLUNTEER UNIFORMS	FIRE SUPPRESSION	\$ 3,934.60	\$ 4,000.00	\$ 3,500.00
00106522306	5036	OPERATING SUPPLIES	FIRE PREVENT/INVESTIGATE	\$ 2,571.90	\$ 3,600.00	\$ 3,000.00
00106522306	5041	PROFESSIONAL SERVICES	FIRE PREVENT/INVESTIGATE	\$ 1,111.37	\$ 1,200.00	\$ 1,200.00
00106522451	5036	OPERATING SUPPLIES	PERSONNEL TRAINING-FIRE	\$ 4,415.59	\$ 3,500.00	\$ 3,700.00
00106522451	5043	TRAVEL	PERSONNEL TRAINING-FIRE	\$ 3,531.87	\$ 5,500.00	\$ 5,500.00
00106522451	5449	TRAINING REGISTRATIONS	PERSONNEL TRAINING-FIRE	\$ 4,337.36	\$ 6,000.00	\$ 6,750.00
00106522451	5949	CIVIL SERVICE MISC	PERSONNEL TRAINING-FIRE	\$ -	\$ -	\$ -
00106522500	5047	UTILITY SERVICES	FIRE CONTROL FACILITIES	\$ 18,590.07	\$ 22,000.00	\$ 19,000.00
00106522223	5036	OPERATING SUPPLIES	MEDICAL CONSORTIUM	\$ 3,071.56	\$ 3,500.00	\$ 3,200.00
00106522223	5041	PROFESSIONAL SERVICES	MEDICAL CONSORTIUM	\$ 2,285.79	\$ 5,500.00	\$ 3,800.00
00106522450	5043	TRAVEL	EMS PERSONNEL TRAINING	\$ 118.83	\$ -	\$ -
00106522450	5049	MISCELLANEOUS	EMS PERSONNEL TRAINING	\$ 855.00		\$ -
00106522450	5449	TRAINING REGISTRATIONS	EMS PERSONNEL TRAINING	\$ -	\$ -	\$ -
00106526500	5032	FUEL CONSUMED	EMS FACILITIES	\$ -	\$ -	\$ -
00106522700	5751	CAMAS AMBULANCE PYTS	AMBULANCE PAYMENTS	\$ 420,409.73	\$ 407,000.00	\$ 453,264.82
00106522225	5015	VOLUNTEER REIMBURSEMENT	RESCUE/EMERGENCY AID	\$ 33,000.00	\$ 35,000.00	\$ 35,000.00
00106522200	5042	COMMUNICATIONS	FIRE/EMS COMMUNICATIONS	\$ 9,253.90	\$ 9,000.00	\$ 8,500.00
00106522225	5051	INTERGOVT PROF SERVICES	FIRE/EMS COMMUNICATIONS	\$ 28,119.49	\$ 38,000.00	\$ 29,000.00
00106522225	5651	CRESA COSTS	FIRE/EMS COMMUNICATIONS	\$ 37,212.00	\$ 37,956.24	\$ 39,000.00
00106594500	5048	REPAIRS & MAINTENANCE	HYDRANT METER / WATER SERV	\$ 256,000.00	\$ 256,000.00	\$ -
00106594500	5064	MACHINERY & EQUIPMENT	FIRE/EMS CAPITAL OUTLAY	\$ -	\$ -	\$ -
00106597000	5099	TRANSFERS	TRANSFERS TO OTHER GOVT	\$ -	\$ -	\$ -
				\$ -		
<b>TOTAL EXPENDITURES</b>				<b>\$ 2,576,112.10</b>	<b>\$ 2,543,012.70</b>	<b>\$ 2,348,396.17</b>

# City of Washougal 2014 Final Budget

## Fund 001-05 Police Services

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 2,288,762	\$ 2,394,184	\$ 2,544,193
Operations and Maintenance	\$ 218,131	\$ 243,575	\$ 240,275
Intergovernmental Services	\$ 205,331	\$ 222,563	\$ 223,500
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Police Services</b>	<b>\$ 2,712,223</b>	<b>\$ 2,860,322</b>	<b>\$ 3,007,968</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Police Chief	1.00	1.00	1.00
Administrative Assistant	2.40	2.00	2.00
Commander	0.00	1.00	1.00
Sergeant	3.00	2.00	4.00
Corporal	2.00	2.00	0.00
Police Officer	14.00	13.00	13.00
Code Enforcement	0.00	1.00	1.00
<b>Totals</b>	<b>22.40</b>	<b>22.00</b>	<b>22.00</b>

## Highlights:

The Police budget maintains existing service levels. For better efficiency, the Corporal positions will be transitioned to Sergeants, all within the existing budget and FTE count.

**Fund 001-05 - Police**  
**2014 Final Budget**

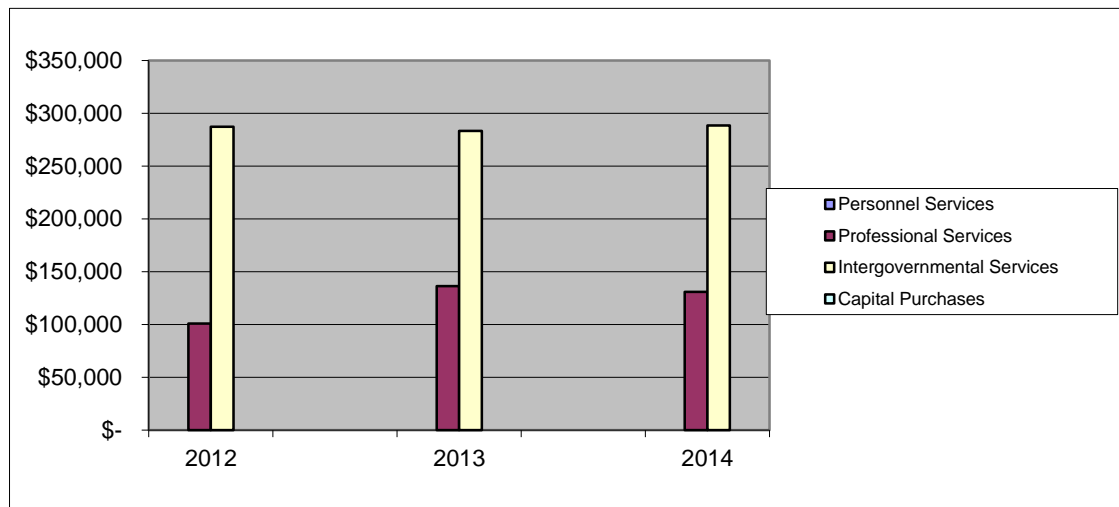
<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00105517380	5021	INSURANCE BENEFITS	LEOFF RETIREE BENEFITS	\$ 23,551.34	\$ 22,160.00	\$ 22,160.00
00105517380	5121	LONG TERM CARE	LEOFF RETIREE BENEFITS	\$ -	\$ 1,000.00	\$ 1,000.00
00105521100	5011	REGULAR SALARIES	POLICE ADMINISTRATION	\$ 100,707.22	\$ 101,373.65	\$ 105,965.00
00105521100	5021	INSURANCE BENEFITS	POLICE ADMINISTRATION	\$ 23,473.74	\$ 31,340.61	\$ 32,550.00
00105521100	5043	TRAVEL	POLICE ADMINISTRATION	\$ 722.62	\$ 500.00	\$ 500.00
00105521100	5046	INSURANCE	POLICE ADMINISTRATION	\$ 38,448.25	\$ 47,500.00	\$ 42,000.00
00105521100	5049	MISCELLANEOUS	POLICE ADMINISTRATION	\$ -	\$ 200.00	\$ 200.00
00105521100	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE ADMINISTRATION	\$ 406.55	\$ 450.00	\$ 450.00
00105521110	5011	REGULAR SALARIES	POLICE ADMIN SUPPORT	\$ 89,869.63	\$ 191,177.00	\$ 195,394.00
00105521110	5012	OVERTIME	POLICE ADMIN SUPPORT	\$ -	\$ 1,000.00	\$ 1,000.00
00105521110	5021	INSURANCE BENEFITS	POLICE ADMIN SUPPORT	\$ 38,054.04	\$ 77,777.49	\$ 90,435.00
00105521110	5036	OPERATING SUPPLIES	POLICE ADMIN SUPPORT	\$ -	\$ 200.00	\$ 200.00
00105521110	5042	COMMUNICATIONS	POLICE ADMIN SUPPORT	\$ 1,728.67	\$ 1,200.00	\$ 1,200.00
00105521210	5011	REGULAR SALARIES	POLICE INVESTIGATIONS	\$ 1,317,039.31	\$ 1,271,823.87	\$ 1,336,182.00
00105521210	5012	OVERTIME	POLICE INVESTIGATIONS	\$ 70,028.06	\$ 90,000.00	\$ 90,000.00
00105521210	5021	INSURANCE BENEFITS	POLICE INVESTIGATIONS	\$ 530,016.40	\$ 500,150.90	\$ 560,535.00
00105521210	5022	WELLNESS INCENTIVE	POLICE INVESTIGATIONS	\$ 590.74	\$ 800.00	\$ 800.00
00105521210	5023	UNIFORMS AND CLOTHING	POLICE INVESTIGATIONS	\$ 9,933.97	\$ 9,500.00	\$ 9,500.00
00105521210	5031	OFFICE SUPPLIES	POLICE INVESTIGATIONS	\$ 9,505.71	\$ 8,250.00	\$ 8,250.00
00105521210	5035	SMALL TOOLS/MINOR EQUIP	POLICE INVESTIGATIONS	\$ 12,481.61	\$ 23,500.00	\$ 23,500.00
00105521210	5036	OPERATING SUPPLIES	POLICE INVESTIGATIONS	\$ 7,554.65	\$ 6,000.00	\$ 6,000.00
00105521210	5041	PROFESSIONAL SERVICES	POLICE INVESTIGATIONS	\$ 35,671.90	\$ 18,500.00	\$ 21,200.00
00105521210	5045	OPERATING RENTALS/LEASES	POLICE INVESTIGATIONS	\$ 1,529.89	\$ 1,400.00	\$ 1,400.00
00105521210	5049	MISCELLANEOUS	POLICE INVESTIGATIONS	\$ 1,181.05	\$ 1,000.00	\$ 1,000.00
00105521210	5123	BULLET PROOF VESTS	POLICE INVESTIGATIONS	\$ 1,799.34	\$ 2,000.00	\$ 2,000.00
00105521210	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE INVESTIGATIONS	\$ 2,868.00	\$ 600.00	\$ 600.00
00105521210	5151	ACCESS	POLICE INVESTIGATIONS	\$ 2,350.50	\$ 2,600.00	\$ 2,600.00
00105521210	5451	SWAT	POLICE INVESTIGATIONS	\$ 12,683.00	\$ 14,927.00	\$ 15,300.00
00105521400	5039	AMMUNITION	POLICE TRAINING	\$ 3,935.57	\$ 3,000.00	\$ 3,000.00
00105521400	5043	TRAVEL	POLICE TRAINING	\$ 2,799.55	\$ 4,000.00	\$ 4,000.00
00105521400	5051	INTERGOVT PROF SERVICES	POLICE TRAINING	\$ 1,040.00	\$ 2,000.00	\$ 2,000.00
00105521400	5449	TRAINING REGISTRATIONS	POLICE TRAINING	\$ 8,650.23	# \$ 12,000.00	# \$ 12,000.00
00105521400	5551	EVOC TRAINING	POLICE TRAINING	\$ 1,603.83	# \$ 1,700.00	# \$ 2,700.00
00105521400	5931	CIVIL SVC TRAINING SUPPLY	POLICE TRAINING	\$ -	# \$ -	# \$ -
00105521400	5943	CIVIL SERVICE TRAVEL	POLICE TRAINING	\$ -	# \$ -	# \$ 500.00
00105521500	5032	FUEL CONSUMED	POLICE FACILITY COSTS	\$ 45,309.92	# \$ 51,000.00	# \$ 50,000.00
00105521500	5048	REPAIRS & MAINTENANCE	POLICE FACILITY COSTS	\$ 23,832.00	\$ 33,000.00	\$ 33,000.00
00105521901	5047	UTILITY SERVICES	BIO HAZARD WASTE DISPOSAL	\$ 279.61	\$ 375.00	\$ 375.00
00105521910	5036	OPERATING SUPPLIES	POLICE PROPERTY ROOM	\$ 100.95	\$ 1,200.00	\$ 1,200.00
00105521930	5023	UNIFORMS AND CLOTHING	POLICE RESERVES	\$ 62.03	\$ 1,500.00	\$ 1,500.00
00105521930	5039	AMMUNITION	POLICE RESERVES	\$ 433.60	\$ 800.00	\$ 800.00
00105521930	5041	PROFESSIONAL SERVICES	POLICE RESERVES	\$ 721.00	\$ -	\$ -
00105521930	5044	ADVERTISING	POLICE RESERVES	\$ 175.00	\$ 200.00	\$ 200.00
00105521930	5123	BULLET PROOF VESTS	POLICE RESERVES	\$ -	\$ 3,000.00	\$ 2,500.00
00105521930	5541	RESERVE/VOLUNTEER R/I	POLICE RESERVES	\$ -	\$ -	\$ -
00105524607	5011	REGULAR SALARIES	CODE ENFORCEMENT	\$ 57,531.18	\$ 61,284.50	\$ 62,664.00
00105524607	5012	OVERTIME	CODE ENFORCEMENT	\$ -	\$ 460.00	\$ 460.00
00105524607	5021	INSURANCE BENEFITS	CODE ENFORCEMENT	\$ 26,019.88	\$ 27,535.88	\$ 29,248.00
00105524607	5023	UNIFORMS AND CLOTHING	CODE ENFORCEMENT	\$ 85.19	\$ 300.00	\$ 300.00
00105524607	5032	FUEL CONSUMED	CODE ENFORCEMENT	\$ 874.53	\$ 1,000.00	\$ 1,000.00
00105524607	5036	OPERATING SUPPLIES	CODE ENFORCEMENT	\$ 457.22	\$ 300.00	\$ 300.00
00105524607	5041	PROFESSIONAL SERVICES	CODE ENFORCEMENT	\$ 522.00	\$ 900.00	\$ 900.00
00105524607	5042	COMMUNICATIONS	CODE ENFORCEMENT	\$ 100.00	\$ 900.00	\$ 900.00
00105524607	5048	REPAIRS & MAINTENANCE	CODE ENFORCEMENT	\$ 24.05	\$ -	\$ -
00105524607	5049	MISCELLANEOUS	CODE ENFORCEMENT	\$ 82.58	\$ 300.00	\$ 300.00
00105524607	5149	DUES/SUBSCRIPTIONS/MEMBER	CODE ENFORCEMENT	\$ -	\$ 300.00	\$ 300.00
00105528609	5042	COMMUNICATIONS	POLICE COMMUNICATIONS	\$ 17,733.81	\$ 25,000.00	\$ 25,000.00
00105528609	5051	INTERGOVT PROF SERVICES	POLICE COMMUNICATIONS	\$ 13,204.20	\$ 27,000.00	\$ 20,000.00
00105528609	5651	CRESA COSTS	POLICE COMMUNICATIONS	\$ 173,660.00	\$ 173,436.00	\$ 180,000.00
00105586000	5051	INTERGOVT PROF SERVICES	BACKGROUND CHECKS REMIT	\$ 789.25	\$ 900.00	\$ 900.00
				\$ -		
<b>TOTAL EXPENDITURES</b>				<b>\$ 2,712,223.37</b>	<b>\$ 2,860,321.90</b>	<b>\$ 3,007,968.00</b>



# City of Washougal 2014 Final Budget

## Fund 001-05 Judicial/Court Services

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ -	\$ -	\$ -
Professional Services	\$ 100,884	\$ 136,400	\$ 131,030
Intergovernmental Services	\$ 287,330	\$ 283,130	\$ 288,500
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Judicial/Court Services</b>	<b>\$ 388,214</b>	<b>\$ 419,530</b>	<b>\$ 419,530</b>



## Personnel Schedule (full-time equivalents)

The City contracts for its prosecuting attorney and indigent counsel services with outside firms. Jail and monitoring services are provided by Clark County through interlocal agreements. The costs associated with the criminal justice system depend on the volume and type of offenses and court cases that occur during the year.

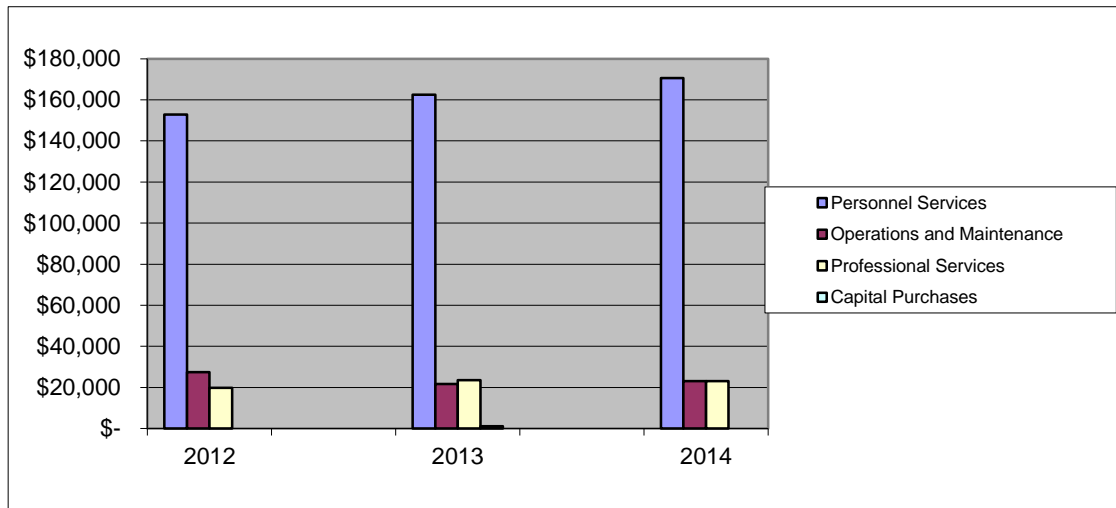
**Fund 001-05 - Judicial & Court Services**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00105512501	5041	PROFESSIONAL SERVICES	COURT - Interpreter services	\$ 1,234.59	\$ 1,400.00	\$ 1,400.00
00105512501	5051	INTERGOVT PROF SERVICES	COURT	\$ 119,017.31	\$ 118,500.00	\$ 118,500.00
00105512810	5041	PROFESSIONAL SERVICES	INDIGENT DEFENSE COSTS	\$ 41,475.00	\$ 60,000.00	\$ 60,000.00
00105515202	5041	PROFESSIONAL SERVICES	PROSECUTING ATTORNEY	\$ 58,174.35	\$ 75,000.00	\$ 69,630.00
00105523206	5051	INTERGOVT PROF SERVICES	MONITORING/WORK CREW	\$ 41,578.95	\$ 40,000.00	\$ 40,000.00
00105523606	5051	INTERGOVT PROF SERVICES	INCARCERATION COSTS	\$ 126,733.84	\$ 124,630.00	\$ 130,000.00
<b>TOTAL EXPENDITURES</b>				<b><u>\$ 388,214.04</u></b>	<b><u>\$ 419,530.00</u></b>	<b><u>\$ 419,530.00</u></b>

# City of Washougal 2014 Final Budget

## Fund 001-65 Animal Control

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 152,850	\$ 162,523	\$ 170,580
Operations and Maintenance	\$ 27,399	\$ 21,720	\$ 23,070
Professional Services	\$ 19,844	\$ 23,500	\$ 23,150
Capital Purchases	\$ -	\$ 1,200	\$ -
<b>Total Animal Control Services</b>	<b>\$ 200,093</b>	<b>\$ 208,943</b>	<b>\$ 216,800</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Animal Control Officer	2.00	2.00	2.00
Totals	2.00	2.00	2.00

## Highlights:

The Animal Control budget maintains existing services. One half of the program costs, other than professional services, are recovered from the City of Camas. The professional service charges will be invoiced based on the actual services provided to the City of Camas by West Columbia Gorge Humane Society.

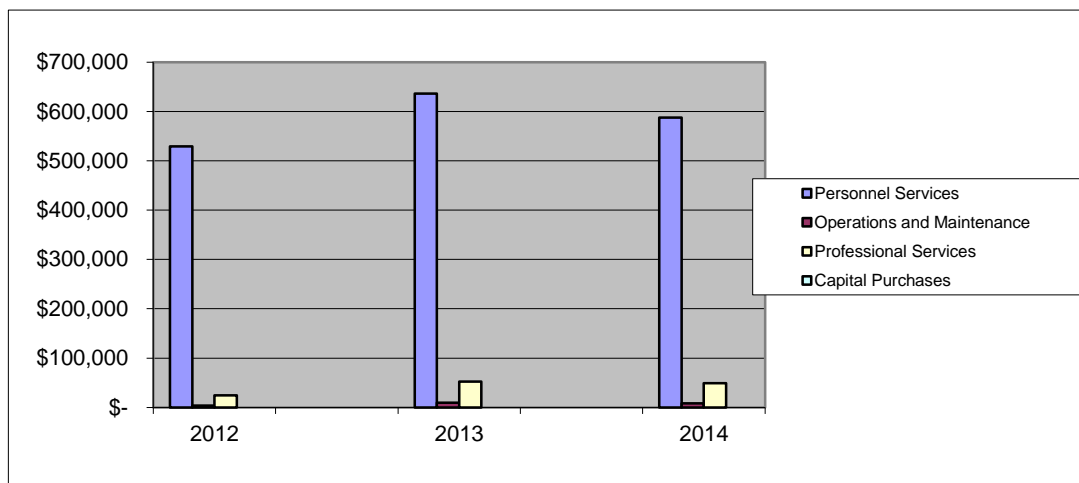
**Fund 001-65 - Animal Control**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00165554609	5042	COMMUNICATIONS	ANIMAL CONT COMMUNICATION	763.48	\$ 480.00	\$ 480.00
00165554609	5051	INTERGOVT PROF SERVICES	ANIMAL CONT COMMUNICATION	1,640.52	\$ 490.00	\$ 840.00
00165554309	5011	REGULAR SALARIES	ANIMAL CONTROL	101,495.30	\$ 102,177.24	\$ 106,550.00
00165554309	5012	OVERTIME	ANIMAL CONTROL	676.42	\$ 1,000.00	\$ 1,000.00
00165554309	5021	INSURANCE BENEFITS	ANIMAL CONTROL	56,110.66	\$ 59,345.79	\$ 63,030.00
00165554309	5022	WELLNESS INCENTIVE	ANIMAL CONTROL	-	\$ -	\$ -
00165554309	5023	UNIFORMS AND CLOTHING	ANIMAL CONTROL	943.30	\$ 750.00	\$ 750.00
00165554309	5031	OFFICE SUPPLIES	ANIMAL CONTROL	203.62	\$ 200.00	\$ 200.00
00165554309	5032	FUEL CONSUMED	ANIMAL CONTROL	5,778.47	\$ 6,500.00	\$ 6,500.00
00165554309	5035	SMALL TOOLS/MINOR EQUIP	ANIMAL CONTROL	466.91	\$ 200.00	\$ 300.00
00165554309	5036	OPERATING SUPPLIES	ANIMAL CONTROL	652.14	\$ 700.00	\$ 700.00
00165554309	5041	PROFESSIONAL SERVICES	ANIMAL CONTROL	19,844.34	\$ 23,500.00	\$ 23,150.00
00165554309	5042	COMMUNICATIONS	ANIMAL CONTROL	66.96	\$ -	\$ -
00165554309	5043	TRAVEL	ANIMAL CONTROL	350.76	\$ 300.00	\$ 300.00
00165554309	5046	INSURANCE	ANIMAL CONTROL	3,631.75	\$ 4,000.00	\$ 4,000.00
00165554309	5049	MISCELLANEOUS	ANIMAL CONTROL	320.00	\$ 100.00	\$ -
00165554500	5047	UTILITY SERVICES	ANIMAL CONT FACILITIES	3,982.28	\$ 4,300.00	\$ 5,000.00
00165554500	5048	REPAIRS & MAINTENANCE	ANIMAL CONT FACILITIES	9,416.78	\$ 4,000.00	\$ 4,000.00
00165594500	5064	MACHINERY & EQUIPMENT	ANIMAL CONT CAPITAL	-	\$ 1,200.00	\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ 206,343.69</b>	<b>\$ 209,243.03</b>	<b>\$ 216,800.00</b>

# City of Washougal 2014 Final Budget

## Fund 001-03 Community Development

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 529,090	\$ 636,322	\$ 587,434
Operations and Maintenance	\$ 3,429	\$ 9,500	\$ 8,200
Professional Services	\$ 24,589	\$ 52,150	\$ 48,900
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Community Development</b>	<b>\$ 557,108</b>	<b>\$ 697,972</b>	<b>\$ 644,534</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Community Development Director	1.00	1.00	1.00
Planning Manager	1.00	1.00	0.00
Executive Assistant	1.00	0.00	0.00
Permit Technician	0.00	1.00	1.00
Planner	0.00	0.00	1.00
Administrative Assistant	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	2.00	1.00	1.00
Construction Inspector	1.00	0.00	0.00
Code Enforcement Officer	1.00	0.00	0.00
<b>Totals</b>	<b>9.00</b>	<b>6.00</b>	<b>6.00</b>

## Highlights:

The 2014 budget maintains existing service levels. The 2014 budget reflects the reclassification of the Planning Manager position to Planner, resulting in some savings.

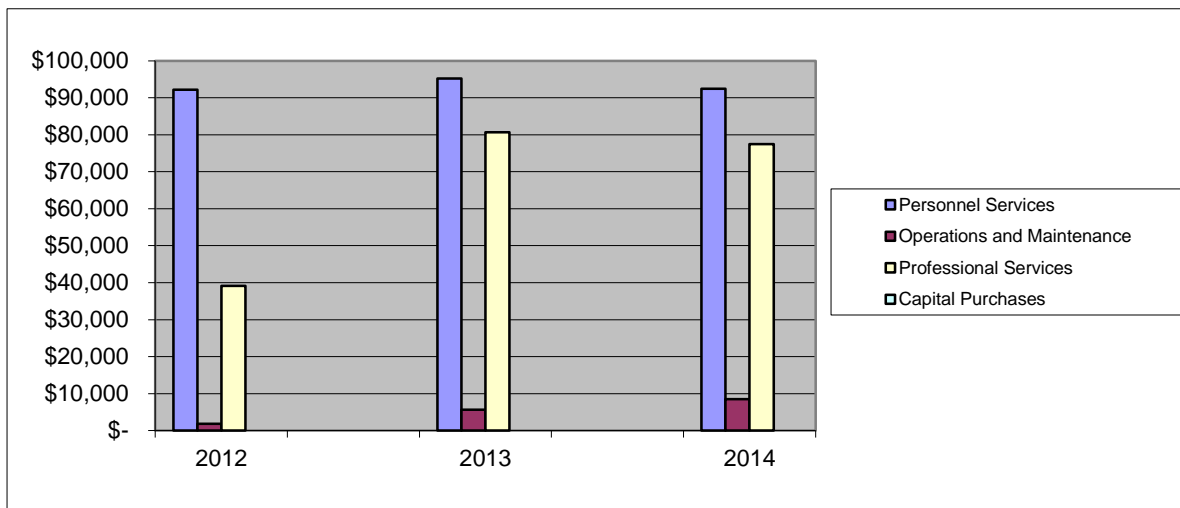
**Fund 001-03 Community Development**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00103524207	5011	BLDG PERMITS & INSPECTION	REGULAR SALARIES	\$ 206,667.63	\$ 215,370.47	\$ 219,350.00
00103524207	5021	BLDG PERMITS & INSPECTION	INSURANCE BENEFITS	\$ 76,937.02	\$ 81,565.98	\$ 85,730.00
00103524207	5022	BLDG PERMITS & INSPECTION	WELLNESS INCENTIVE	\$ -	\$ 600.00	\$ 600.00
00103524207	5023	BLDG PERMITS & INSPECTION	UNIFORMS AND CLOTHING	\$ 325.00	\$ 325.00	\$ 325.00
00103524207	5031	BLDG PERMITS & INSPECTION	OFFICE SUPPLIES	\$ 306.32	\$ 1,000.00	\$ 1,000.00
00103524207	5032	BLDG PERMITS & INSPECTION	FUEL CONSUMED	\$ 2,130.81	\$ 2,500.00	\$ 2,500.00
00103524207	5035	BLDG PERMITS & INSPECTION	SMALL TOOLS/MINOR EQUIP	\$ 10.27	\$ 500.00	\$ 200.00
00103524207	5036	BLDG PERMITS & INSPECTION	OPERATING SUPPLIES	\$ 27.50	\$ 1,000.00	\$ 1,000.00
00103524207	5041	BLDG PERMITS & INSPECTION	PROFESSIONAL SERVICES	\$ 22.00	\$ 2,500.00	\$ 500.00
00103524207	5042	BLDG PERMITS & INSPECTION	COMMUNICATIONS	\$ 283.33	\$ -	\$ -
00103524207	5049	BLDG PERMITS & INSPECTION	MISCELLANEOUS	\$ 60.49	\$ 250.00	\$ 150.00
00103524207	5149	BLDG PERMITS & INSPECTION	DUES/SUBSCRIPTIONS/MEMBER	\$ 195.00	\$ 500.00	\$ 500.00
00103524400	5043	BLDG/ENFORCE TRAINING	TRAVEL	\$ -	\$ 1,500.00	\$ 1,500.00
00103524400	5449	BLDG/ENFORCE TRAINING	TRAINING REGISTRATIONS	\$ 412.88	\$ 2,000.00	\$ 2,000.00
00103524500	5048	BLDG/CODE INSP FACILITIES	REPAIRS & MAINTENANCE	\$ 138.81	\$ 1,000.00	\$ 500.00
00103524207	5042	COMM DEV COMMUNICATIONS	COMMUNICATIONS	\$ 95.28	\$ 100.00	\$ 100.00
00103558100	5011	COMM DEV ADMINISTRATION	REGULAR SALARIES	\$ 46,576.95	\$ 104,086.56	\$ 100,319.00
00103558100	5021	COMM DEV ADMINISTRATION	INSURANCE BENEFITS	\$ 6,446.27	\$ 34,121.00	\$ 41,030.00
00103558100	5031	COMM DEV ADMINISTRATION	OFFICE SUPPLIES	\$ -	\$ 500.00	\$ 500.00
00103558100	5035	COMM DEV ADMINISTRATION	SMALL TOOLS/MINOR EQUIP	\$ -	\$ 500.00	\$ 500.00
00103558100	5036	COMM DEV ADMINISTRATION	OPERATING SUPPLIES	\$ -	\$ 250.00	\$ 250.00
00103558100	5043	COMM DEV ADMINISTRATION	TRAVEL	\$ 280.00	\$ 1,000.00	\$ 1,000.00
00103558100	5046	COMM DEV ADMINISTRATION	INSURANCE	\$ 9,448.08	\$ 11,300.00	\$ 9,500.00
00103558100	5049	COMM DEV ADMINISTRATION	MISCELLANEOUS	\$ 13.45	\$ 250.00	\$ 50.00
00103558100	5149	COMM DEV ADMINISTRATION	DUES/SUBSCRIPTIONS/MEMBER	\$ 439.00	\$ 1,500.00	\$ 1,500.00
00103558100	5449	COMM DEV ADMINISTRATION	TRAINING REGISTRATIONS	\$ -	\$ 500.00	\$ 500.00
00103558400	5449	PLAN/COMM DEV TRAINING	TRAINING REGISTRATIONS	\$ -	\$ 1,000.00	\$ 1,000.00
00103558607	5011	PLANNING & ZONING	REGULAR SALARIES	\$ 140,522.27	\$ 143,427.42	\$ 102,980.00
00103558607	5012	PLANNING & ZONING	OVERTIME	\$ -	\$ -	\$ -
00103558607	5021	PLANNING & ZONING	INSURANCE BENEFITS	\$ 51,614.88	\$ 56,225.93	\$ 36,500.00
00103558607	5022	PLANNING & ZONING	WELLNESS INCENTIVE	\$ -	\$ 600.00	\$ 600.00
00103558607	5031	PLANNING & ZONING	OFFICE SUPPLIES	\$ 324.55	\$ 1,500.00	\$ 750.00
00103558607	5035	PLANNING & ZONING	SMALL TOOLS/MINOR EQUIP	\$ -	\$ 500.00	\$ 250.00
00103558607	5036	PLANNING & ZONING	OPERATING SUPPLIES	\$ 629.80	\$ 1,250.00	\$ 1,250.00
00103558607	5041	PLANNING & ZONING	PROFESSIONAL SERVICES	\$ 3,150.25	\$ 8,000.00	\$ 12,000.00
00103558607	5042	PLANNING & ZONING	COMMUNICATIONS	\$ 2,184.20	\$ 5,000.00	\$ 5,000.00
00103558607	5043	PLANNING & ZONING	TRAVEL	\$ 350.77	\$ 1,500.00	\$ 1,000.00
00103558607	5044	PLANNING & ZONING	ADVERTISING	\$ 4,786.24	\$ 8,000.00	\$ 6,000.00
00103558607	5049	PLANNING & ZONING	MISCELLANEOUS	\$ 160.22	\$ 250.00	\$ 100.00
00103558607	5149	PLANNING & ZONING	DUES/SUBSCRIPTIONS/MEMBER	\$ 600.00	\$ 1,500.00	\$ 1,500.00
00103558607	5641	PLANNING & ZONING	HEARINGS EXAMINER SVCS	\$ 1,969.00	\$ 4,500.00	\$ 4,500.00
<b>Total Expenditures</b>				<b>\$ 557,108.27</b>	<b>\$ 697,972.36</b>	<b>\$ 644,534.00</b>

# City of Washougal 2014 Final Budget

## Fund 001-04 Engineering

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 92,197	\$ 95,167	\$ 92,432
Operations and Maintenance	\$ 1,830	\$ 5,600	\$ 8,500
Professional Services	\$ 39,147	\$ 80,700	\$ 77,500
Capital Purchases	\$ -	\$ -	\$ -
<b>Total Engineering Services</b>	<b>\$ 133,174</b>	<b>\$ 181,467</b>	<b>\$ 178,432</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Public Works Director	0.20	0.00	0.00
PW Superintendent	0.20	0.00	0.00
Engineer	0.00	0.25	0.25
Engineer Tech/Construction Inspector	0.60	0.60	0.60
<b>Totals</b>	<b>1.00</b>	<b>0.85</b>	<b>0.85</b>

## Highlights:

The 2014 budget maintains current service levels. The professional services line item includes \$50K for Community Development for contract engineering plan review services. Actual expenses will vary between budget estimates and actual expenses depending upon the level of development activity requiring consulting engineering plan review.

**Fund 001-04 General Engineering Services**  
**2014 Final Budget**

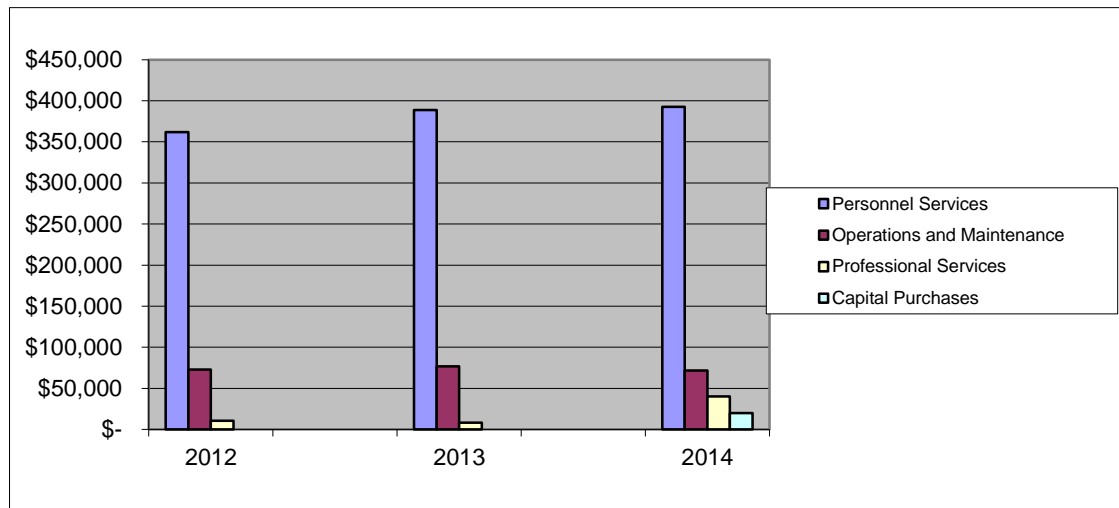
<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00104542100	5011	REGULAR SALARIES	GEN ENGINEERING SVCS	\$ 66,487.13	\$ 67,377.00	\$ 60,170.00
00104542100	5021	INSURANCE BENEFITS	GEN ENGINEERING SVCS	\$ 25,709.68	\$ 27,790.45	\$ 32,262.00
00104542100	5022	WELLNESS INCENTIVE	GEN ENGINEERING SVCS	\$ 240.00	\$ -	\$ -
00104542100	5023	UNIFORMS AND CLOTHING	GEN ENGINEERING SVCS	\$ 270.72	\$ -	\$ 300.00
00104542100	5032	FUEL CONSUMED	GEN ENGINEERING SVCS	\$ -	\$ 1,000.00	\$ 1,000.00
00104542100	5036	OPERATING SUPPLIES	GEN ENGINEERING SVCS	\$ 17.85	\$ 100.00	\$ 2,000.00
00104542100	5041	PROFESSIONAL SERVICES	GEN ENGINEERING SVCS	\$ 33,888.87	\$ 75,000.00	\$ 75,000.00
00104542100	5042	COMMUNICATIONS	GEN ENGINEERING SVCS	\$ 5,258.28	\$ 700.00	\$ -
00104542100	5046	INSURANCE	GEN ENGINEERING SVCS	\$ 1,300.18	\$ 1,500.00	\$ 1,500.00
00104542100	5048	REPAIRS AND MAINT	GEN ENGINEERING SVCS	\$ 229.32	\$ -	\$ -
00104542105	5041	PROFESSIONAL SERVICES	GEN ENG STUDIES & SURVEYS	\$ -	\$ 5,000.00	\$ 2,500.00
00104542106	5043	TRAVEL	GEN ENGINEERING TRAINING	\$ 251.74	\$ 1,500.00	\$ 2,000.00
00104542106	5049	MISCELLANEOUS	GEN ENGINEERING TRAINING	\$ 91.06	\$ 1,000.00	\$ 1,000.00
00104542106	5449	TRAINING REGISTRATIONS	GEN ENGINEERING TRAINING	\$ 169.00	\$ 500.00	\$ 1,000.00
				\$ -		\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ 133,913.83</b>	<b>\$ 181,467.45</b>	<b>\$ 178,732.00</b>



City of Washougal  
2014 Final Budget

Fund 001-04 Parks

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 361,813	\$ 388,649	\$ 392,651
Operations and Maintenance	\$ 72,740	\$ 76,805	\$ 71,800
Professional Services	\$ 10,453	\$ 8,200	\$ 40,200
Capital Purchases	\$ -	\$ -	\$ 20,000
<b>Total Parks Services</b>	<b>\$ 445,005</b>	<b>\$ 473,654</b>	<b>\$ 524,651</b>



Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Public Works Director	0.050	0.025	0.025
Parks/Cemetery/Facilities Manager	0.750	0.750	0.750
Executive Assistant	0.050	0.025	0.025
Administrative Assistant	0.100	0.050	0.050
Maintenance Worker I/II/III	2.650	2.450	2.350
<b>Totals</b>	<b>3.60</b>	<b>3.30</b>	<b>3.20</b>

Highlights:

The 2014 budget maintains existing service levels. The one major maintenance project for 2014 that is shown in the professional services line item is the removal of root balls along the dike per the requirements of the Army Corp of Engineers. Major park development projects are funded in other funds (e.g. Park Impact Fee fund). Staff in this program are shared between general, streets and cemetery funds, therefore personnel service costs and FTE counts may fluctuate between years within individual programs. However, FTE in total will stay the same.

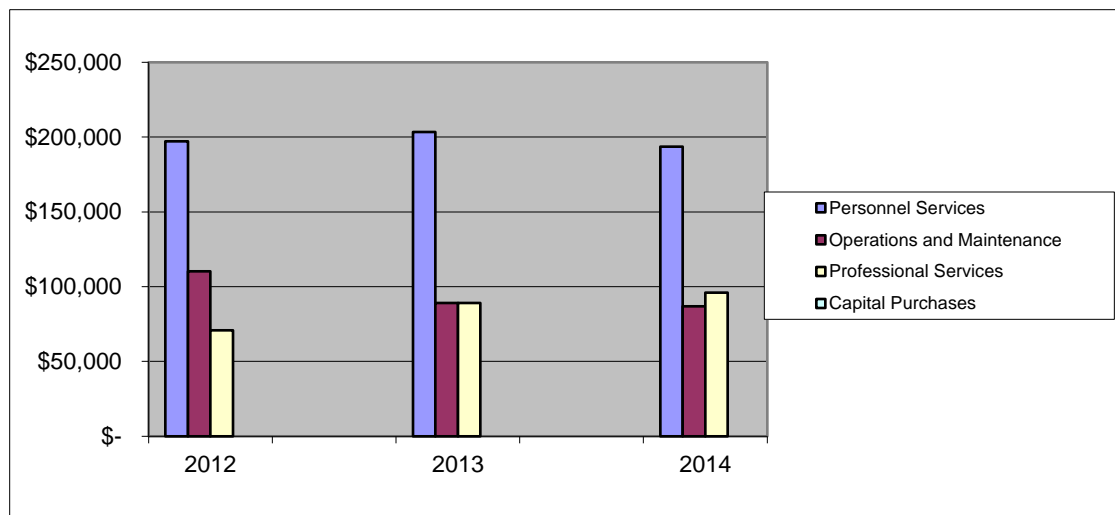
**Fund 001-04 Parks**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00104576805	5011	REGULAR SALARIES	PARKS OPS & MAINTENANCE	\$ 231,969.29	\$ 242,498.00	\$ 247,601.00
00104576805	5012	OVERTIME	PARKS OPS & MAINTENANCE	\$ 2,259.14	\$ 4,000.00	\$ 4,000.00
00104576805	5013	REGULAR SALARY - SUMMER	PARKS OPS & MAINTENANCE	\$ 18,762.03	\$ 30,420.00	\$ 31,550.00
00104576805	5021	INSURANCE BENEFITS	PARKS OPS & MAINTENANCE	\$ 107,937.13	\$ 111,131.39	\$ 108,650.00
00104576805	5022	WELLNESS INCENTIVE	PARKS OPS & MAINTENANCE	\$ -	\$ -	\$ -
00104576805	5023	UNIFORMS AND CLOTHING	PARKS OPS & MAINTENANCE	\$ 885.10	\$ 600.00	\$ 850.00
00104576805	5031	OFFICE SUPPLIES	PARKS OPS & MAINTENANCE	\$ 943.32	\$ 700.00	\$ 700.00
00104576805	5032	FUEL CONSUMED	PARKS OPS & MAINTENANCE	\$ 5,886.20	\$ 7,000.00	\$ 7,000.00
00104576805	5035	SMALL TOOLS/MINOR EQUIP	PARKS OPS & MAINTENANCE	\$ 145.88	\$ 3,000.00	\$ 3,000.00
00104576805	5036	OPERATING SUPPLIES	PARKS OPS & MAINTENANCE	\$ 19,654.19	\$ 21,000.00	\$ 21,000.00
00104576805	5038	PARK BOARD DISCRETIONARY	PARKS OPS & MAINTENANCE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
00104576805	5041	PROFESSIONAL SERVICES	PARKS OPS & MAINTENANCE	\$ 10,158.30	\$ 8,000.00	\$ 40,000.00
00104576805	5042	COMMUNICATIONS	PARKS OPS & MAINTENANCE	\$ 294.73	\$ 200.00	\$ 200.00
00104576805	5043	TRAVEL	PARKS OPS & MAINTENANCE	\$ -	\$ -	\$ -
00104576805	5045	OPERATING RENTALS/LEASES	PARKS OPS & MAINTENANCE	\$ 721.00	\$ 1,000.00	\$ 1,100.00
00104576805	5046	INSURANCE	PARKS OPS & MAINTENANCE	\$ 6,260.38	\$ 7,150.00	\$ 6,000.00
00104576805	5047	UTILITY SERVICES	PARKS OPS & MAINTENANCE	\$ 15,013.91	\$ 16,000.00	\$ 16,000.00
00104576805	5048	REPAIRS & MAINTENANCE	PARKS OPS & MAINTENANCE	\$ 15,103.44	\$ 10,000.00	\$ 8,000.00
00104576805	5049	MISCELLANEOUS	PARKS OPS & MAINTENANCE	\$ 5,881.49	\$ 7,000.00	\$ 5,000.00
00104576805	5149	DUES/SUBSCRIPTIONS/MEMBER	PARKS OPS & MAINTENANCE	\$ 493.00	\$ 455.00	\$ 500.00
00104576805	5449	TRAINING REGISTRATIONS	PARKS OPS & MAINTENANCE	\$ 636.80	\$ 1,500.00	\$ 1,500.00
00104594576	5061	LAND AND LAND IMPROVEMENT	PARKS CAPITAL OUTLAY	\$ -	\$ -	\$ 20,000.00
				\$ -		
<b>TOTAL EXPENDITURES</b>				<b>\$ 445,005.33</b>	<b>\$ 473,654.39</b>	<b>\$ 524,651.00</b>

City of Washougal  
2014 Final Budget

Fund 001-04 City Buildings Operations and Maintenance

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 197,182	\$ 203,374	\$ 193,637
Operations and Maintenance	\$ 110,264	\$ 89,125	\$ 86,950
Professional Services	\$ 70,849	\$ 89,000	\$ 96,000
Capital Purchases	\$ -	\$ -	\$ -
<b>Total City Buildings Services</b>	<b>\$ 378,295</b>	<b>\$ 381,499</b>	<b>\$ 376,587</b>



Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Public Works Director	0.050	0.050	0.025
Assistant Public Works Director	0.050	0.050	0.000
Parks/Cemetery/Facilities Manager	0.250	0.250	0.250
Executive Assistant	0.050	0.050	0.025
Maintenance Worker I/II/III	1.300	1.300	1.200
<b>Totals</b>	<b>1.70</b>	<b>1.70</b>	<b>1.50</b>

Highlights:

The 2014 budget includes care, maintenance, janitorial service and utility costs of City Facilities. Existing service levels are maintained. The increase in professional services is to ensure our 24/7 buildings are cleaned on a daily basis. Staff in this program are shared between general, street and cemetery funds, therefore personnel service costs and total FTE may fluctuate between years within individual programs. However, total FTE count is unchanged.

**Fund 001-04 City Buildings Operations & Maintenance**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
00104518205	5011	REGULAR SALARIES	FACILITIES OPS & MAINT	\$ 132,092.81	\$ 136,344.99	\$ 118,707.00
00104518205	5012	OVERTIME	FACILITIES OPS & MAINT	\$ 1,730.43	\$ 4,827.00	\$ 2,000.00
00104518205	5013	REGULAR SALARY - SUMMER	FACILITIES OPS & MAINT	\$ 5,631.00	\$ -	\$ 5,358.00
00104518205	5021	INSURANCE BENEFITS	FACILITIES OPS & MAINT	\$ 57,175.98	\$ 62,195.67	\$ 67,072.00
00104518205	5023	UNIFORMS AND CLOTHING	FACILITIES OPS & MAINT	\$ 551.37	\$ 6.00	\$ 500.00
00104518205	5031	OFFICE SUPPLIES	FACILITIES OPS & MAINT	\$ 526.56	\$ 500.00	\$ 500.00
00104518205	5032	FUEL CONSUMED	FACILITIES OPS & MAINT	\$ 6,671.87	\$ 7,000.00	\$ 7,000.00
00104518205	5035	SMALL TOOLS/MINOR EQUIP	FACILITIES OPS & MAINT	\$ 95.66	\$ 1,000.00	\$ 1,000.00
00104518205	5036	OPERATING SUPPLIES	FACILITIES OPS & MAINT	\$ 17,576.63	\$ 20,000.00	\$ 19,750.00
00104518205	5041	PROFESSIONAL SERVICES	FACILITIES OPS & MAINT	\$ 55,830.47	\$ 75,000.00	\$ 83,000.00
00104518205	5042	COMMUNICATIONS	FACILITIES OPS & MAINT	\$ 1,615.24	\$ 3,000.00	\$ 2,000.00
00104518205	5043	TRAVEL	FACILITIES OPS & MAINT	\$ -	\$ -	\$ -
00104518205	5044	ADVERTISING	FACILITIES OPS & MAINT	\$ -	\$ -	\$ -
00104518205	5045	OPERATING RENTALS/LEASES	FACILITIES OPS & MAINT	\$ -	\$ 1,000.00	\$ 1,000.00
00104518205	5046	INSURANCE	FACILITIES OPS & MAINT	\$ 6,270.74	\$ 6,650.00	\$ 6,500.00
00104518205	5047	UTILITY SERVICES	FACILITIES OPS & MAINT	\$ 40,667.85	\$ 35,000.00	\$ 34,000.00
00104518205	5048	REPAIRS & MAINTENANCE	FACILITIES OPS & MAINT	\$ 37,956.28	\$ 15,000.00	\$ 15,000.00
00104518205	5049	MISCELLANEOUS	FACILITIES OPS & MAINT	\$ 224.09	\$ 2,000.00	\$ 2,000.00
00104518205	5053	INTERGOVT TAXES	FACILITIES OPS & MAINT	\$ -	\$ 775.00	\$ -
00104518205	5449	TRAINING REGISTRATIONS	FACILITIES OPS & MAINT	\$ 274.65	\$ 200.00	\$ 200.00
00104518205	5042	COMMUNICATIONS	GEN PW COMMUNICATIONS	\$ 13,403.25	\$ 11,000.00	\$ 11,000.00
00104594518	5062	BLDGS AND STRUCTURES	FACILITIES CAPITAL OUTLAY	\$ -	\$ -	\$ -
00104594518	5063	OTHER IMPROVEMENTS	FACILITIES CAPITAL OUTLAY	\$ -	\$ -	\$ -
				\$ -		
<b>Total Expenditures</b>				<b>\$ 378,294.88</b>	<b>\$ 381,498.66</b>	<b>\$ 376,587.00</b>

City of Washougal  
2014 Final Budget

Fund 101 Street Fund Revenue Summary

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
311-000-00	General Property Taxes	\$ -	\$ -	\$ -
316-000-00	Utility Taxes	\$ 190,945.80	\$ -	\$ 197,559.00
320-000-00	Licenses/Permits/Franchise Fees	\$ 127,533.84	\$ -	\$ -
330-000-00	State Shared Revenues/Grants	\$ 290,360.11	\$ 300,000.00	\$ 300,000.00
340-000-00	General Government Charges	\$ 8,715.86	\$ 10,000.00	\$ 10,000.00
360-000-00	Interest and Rents	\$ 834.98	\$ 500.00	\$ 500.00
369-000-00	Miscellaneous Sales	\$ -	\$ 3,000.00	\$ 3,000.00
390-000-00	Other Revenue Sources/Transfers	\$ -	\$ 585,000.00	\$ 525,000.00
<b>Subtotal Revenues</b>		<b>\$ 618,390.59</b>	<b>\$ 898,500.00</b>	<b>\$ 1,036,059.00</b>
308-000-00	Beginning Fund Balance	\$ 630,385.40	\$ 129,000.00	\$ 6,000.00
<b>Total Revenues and Fund Balance</b>		<b>\$ 1,248,775.99</b>	<b>\$ 1,027,500.00</b>	<b><u>\$ 1,042,059.00</u></b>
<b>Subtotal Expenditures</b>				<b>\$ 1,041,972.71</b>
Ending Fund Balance-Contingency				<u>\$ 86.29</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 1,042,059.00</u></b>

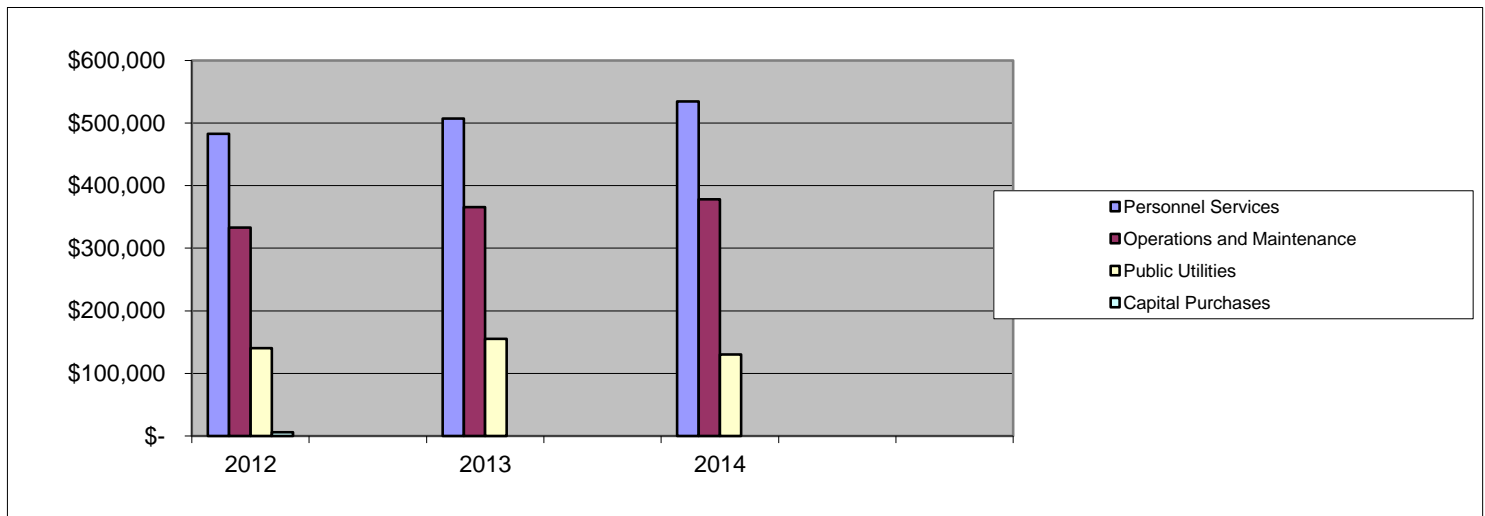
Highlights:

The Street fund revenue account maintains existing services, with slight increases to ensure necessary street maintenance efforts are maintained. The City has been refining the methods used for recording franchise fees and utility taxes so these line items have been shifting over the past few years, reflected in differences between the 2013 budget and actuals for 2012. The 2014 budget includes transferring funds as needed from the General Fund. We are anticipating transferring \$525,000 from the general fund in 2014.

City of Washougal  
2014 Final Budget

Fund 101 Street Operations & Maintenance

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 482,934	\$ 507,040	\$ 534,173
Operations and Maintenance	\$ 333,050	\$ 365,450	\$ 377,800
Public Utilities	\$ 140,365	\$ 155,000	\$ 130,000
Capital Purchases	\$ 5,913	\$ -	\$ -
<b>Total Streets O&amp;M Services</b>	<b>\$ 962,262</b>	<b>\$ 1,027,490</b>	<b>\$ 1,041,973</b>



Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Public Works Director	0.25	0.25	0.25
Assistant Public Works Director	0.38	0.38	0.38
Streets/Stormwater Manager	0.50	0.50	0.50
Executive Assistant	0.25	0.25	0.25
Administrative Assistant	0.20	0.20	0.20
Maintenance Worker I/II/III	4.40	3.40	3.40
<b>Totals</b>	<b>5.98</b>	<b>4.98</b>	<b>4.98</b>

Highlights:

Staff are shared between general, street and cemetery departments, therefore personnel service costs and total FTE may fluctuate between years with in the individual programs. However, total FTE count will remain unchanged.

**Fund 101 - Street Fund**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
10100308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	\$ 630,385.40	\$ 129,000.00	\$ 6,000.00
10100311000	3111000	REAL & PERSONAL PROP TX	REAL & PERS PROP TAX	\$ -	\$ -	\$ -
10100316000	3165100	BUS & OCCUP TAX	ELECTRICITY	\$ 190,945.80	\$ -	\$ 197,559.00
10100321000	3219100	LICENSES & PERMITS	FRANCHISE FEES	\$ 127,533.84	\$ -	\$ -
10100322000	3224000	STREET & CURB PERMITS	STREET & CURB PERMITS	\$ -	\$ -	\$ -
10100331000	3310970	DIRECT FEDERAL GRANTS	FEMA - PUBLIC ASSISTANCE	\$ -	\$ -	\$ -
10100336000	3360087	STATE ENTITLEMENTS	MOTOR VEH FUEL TX CITY ST	\$ 290,360.11	\$ 300,000.00	\$ 300,000.00
10100345000	3458300	ECONOMIC ENVIRONMENT	PLAN CHECKING	\$ 8,715.86	\$ 10,000.00	\$ 10,000.00
10100361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	\$ 834.98	\$ 500.00	\$ 500.00
10100369000	3691000	OTHER MISC REVENUES	SALE OF SCRAP/JUNK	\$ 3,546.72	\$ 3,000.00	\$ 3,000.00
10100397000	3970101	TRANSFER IN	TRANSFER IN	\$ 26,515.11	\$ 585,000.00	\$ 525,000.00

<b>TOTAL REVENUE</b>	<b>\$ 1,278,837.82</b>	<b>\$ 1,027,500.00</b>	<b>\$ 1,042,059.00</b>
----------------------	------------------------	------------------------	------------------------

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
10100508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10108542315	5042	COMMUNICATIONS	ROAD/STREETS COMMUNICATION	\$ 5,158.84	\$ 6,000.00	\$ 4,500.00
10108542315	5011	REGULAR SALARIES	ROADWAY MAINTENANCE	\$ 326,780.98	\$ 331,600.64	\$ 339,190.00
10108542315	5012	OVERTIME	ROADWAY MAINTENANCE	\$ 2,180.15	\$ 10,000.00	\$ 10,000.00
10108542315	5013	REGULAR SALARY - SUMMER	ROADWAY MAINTENANCE	\$ 20,096.70	\$ 25,000.00	\$ 25,000.00
10108542315	5021	INSURANCE BENEFITS	ROADWAY MAINTENANCE	\$ 132,079.00	\$ 137,639.85	\$ 157,182.71
10108542315	5023	UNIFORMS AND CLOTHING	ROADWAY MAINTENANCE	\$ 1,478.98	\$ 2,800.00	\$ 2,800.00
10108542315	5035	SMALL TOOLS/MINOR EQUIP	ROADWAY MAINTENANCE	\$ 2,532.84	\$ 3,000.00	\$ 3,000.00
10108542315	5036	OPERATING SUPPLIES	ROADWAY MAINTENANCE	\$ 78,387.67	\$ 75,000.00	\$ 90,000.00
10108542315	5041	PROFESSIONAL SERVICES	ROADWAY MAINTENANCE	\$ 50,739.65	\$ 62,000.00	\$ 62,000.00
10108542315	5045	OPERATING RENTALS/LEASES	ROADWAY MAINTENANCE	\$ -	\$ 4,000.00	\$ 4,000.00
10108542315	5049	MISCELLANEOUS	ROADWAY MAINTENANCE	\$ (140.94)	\$ -	\$ -
10108542635	5047	UTILITY SERVICES	STREET LIGHTING MAINT	\$ 140,364.84	\$ 155,000.00	\$ 130,000.00
10108542635	5048	REPAIRS & MAINTENANCE	STREET LIGHTING MAINT	\$ 39,515.17	\$ 50,000.00	\$ 50,000.00
10108542645	5048	REPAIRS & MAINTENANCE	TRAFFIC CONTROL MAINT	\$ -	\$ -	\$ -
10108542915	5031	OFFICE SUPPLIES	RD/ST MAINT ADMINISTRATION	\$ 2,137.15	\$ 2,000.00	\$ 2,000.00
10108542915	5032	FUEL CONSUMED	RD/ST MAINT ADMINISTRATION	\$ 17,051.61	\$ 20,000.00	\$ 20,000.00
10108542915	5041	PROFESSIONAL SERVICES	RD/ST MAINT ADMINISTRATION	\$ 2,842.62	\$ -	\$ -
10108542915	5149	DUES/SUBSCRIPTIONS/MEMBER	RD/ST MAINT ADMINISTRATION	\$ 66.00	\$ 100.00	\$ 100.00
10108543100	5044	ADVERTISING	RD/ST EXECUTIVE ADMIN	\$ 207.00	\$ 500.00	\$ 500.00
10108543100	5046	INSURANCE	RD/ST EXECUTIVE ADMIN	\$ 10,744.54	\$ 12,150.00	\$ 11,000.00
10108542915	5023	UNIFORMS AND CLOTHING	RD/ST MAINT ADMINISTRATION	\$ 318.57	\$ -	\$ -
10108543316	5091	INDIRECT COSTS	RD/ST ADMIN GEN SVCS	\$ 119,535.00	\$ 120,000.00	\$ 120,000.00
10108543500	5047	UTILITY SERVICES	RD/ST ADMIN FACILITIES	\$ 2,768.01	\$ 8,500.00	\$ 8,500.00
10108543616	5043	TRAVEL	RD/ST ADMIN TRAINING	\$ 232.63	\$ 200.00	\$ 200.00
10108543616	5449	TRAINING REGISTRATIONS	RD/ST ADMIN TRAINING	\$ 1,271.81	\$ 2,000.00	\$ 2,000.00
10108594500	5063	OTHER IMPROVEMENTS	ROAD/STREETS CAPITAL	\$ 5,913.13	\$ -	\$ -
10108594500	5064	MACHINERY & EQUIPMENT	ROAD/STREETS CAPITAL	\$ -	\$ -	\$ -

<b>TOTAL EXPENDITURES</b>	<b>\$ 962,261.95</b>	<b>\$ 1,027,490.49</b>	<b>\$ 1,041,972.71</b>
---------------------------	----------------------	------------------------	------------------------

<b>TOTAL EXPENDITURES LESS INDIRECT COSTS</b>	<b>\$ 842,726.95</b>	<b>\$ 907,490.49</b>	<b>\$ 921,972.71</b>
---	----------------------	----------------------	----------------------

City of Washougal  
2014 Final Budget

Fund 103 Cemetery Services Fund

Revenues		2012 Actual	2013 Budgeted	2014 Approved
343-000-00	General Services/Cemetery Fees	\$ 38,738	\$ 30,800	\$ 30,800
360-000-00	Interest/Rents/Capital Assessments	\$ 2,693	\$ 4,000	\$ 4,000
367-000-00	Contributions	\$ 341	\$ 400	\$ 400
390-000-00	Other Revenue Sources	\$ 55,000	\$ 102,594	\$ 95,614
<b>Subtotal Revenues</b>		<b>\$ 96,772</b>	<b>\$ 137,794</b>	<b>\$ 130,814</b>
308-000-00	Beginning Fund Balance	\$ 2,251	\$ 7,544	\$ 7,544
308-000-00	Beginning Fund Balance - Capital Reserve			
308-000-00	Beginning Fund Balance - Donations			
<b>Total Revenues and Fund Balance</b>		<b>\$ 99,023</b>	<b>\$ 145,338</b>	<b><u>\$ 138,358</u></b>
<b>Expenditures</b>				
		<b>Subtotal Expenditures</b>		<b>\$ 126,771</b>
		Ending Fund Balance		<u>\$ 3,500</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 130,271</u></b>

Highlights:

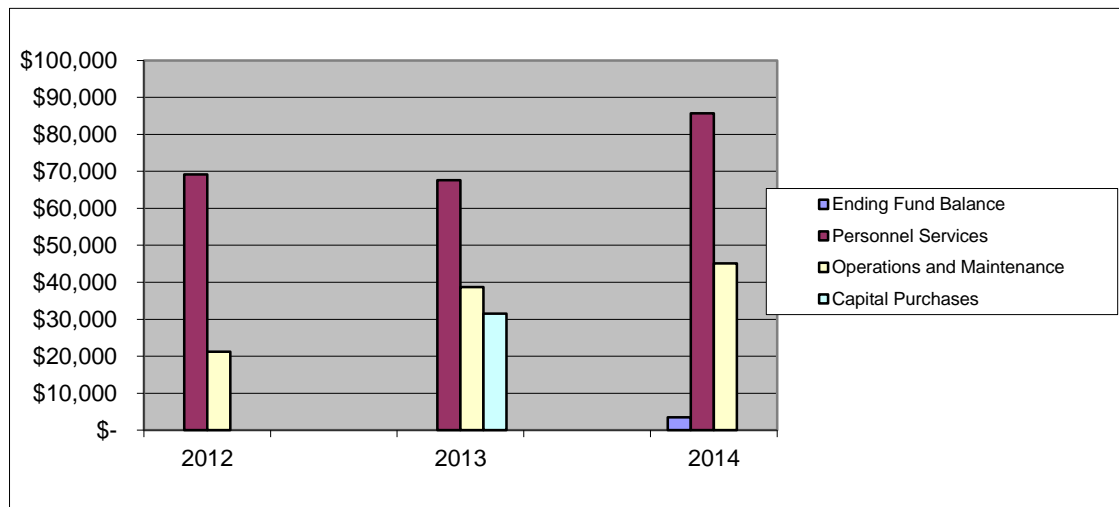
The Cemetery fund is supported by the General Fund because Cemetery revenues do not cover all expenses. In 2014 we anticipate transferring approximately \$95,000 from the general fund to maintain services.



# City of Washougal 2014 Final Budget

## Fund 103 Cemetery Services

	2012 Actual	2013 Budgeted	2014 Approved
Ending Fund Balance	\$ -	\$ -	\$ 3,500
Personnel Services	\$ 69,168	\$ 67,569	\$ 85,715
Operations and Maintenance	\$ 21,182	\$ 38,725	\$ 45,100
Capital Purchases	\$ -	\$ 31,500	\$ -
<b>Total Cemetery Services</b>	<b>\$ 90,350</b>	<b>\$ 137,794</b>	<b>\$ 134,315</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Maintenance Worker I/II/III	0.25	0.55	0.65
<b>Totals</b>	<b>0.25</b>	<b>0.55</b>	<b>0.65</b>

## Highlights:

Existing service levels are maintained and staff are shared between general, street and cemetery funds, therefore personnel service costs and FTE counts may fluctuate between years within the individual programs. However, total FTE counts will remain unchanged.

**Fund 103 - Cemetery Services**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
10300308000	3081000	BEGINNING NET CASH/INVST	BEGINNING FUND BALANCE	\$ 2,251.00	\$ 7,544.00	\$ 3,501.00
10300308000	3081002	BEGINNING NET CASH/INVST	BFB - DONATIONS	\$ -	\$ -	\$ -
10300308000	3081003	BEGINNING NET CASH/INVST	BFB - CAPITAL RESERVES	\$ -	\$ -	\$ -
10300343000	3436000	PHYSICAL ENVIRONMENT	CEMETERY SERVICES	\$ 38,043.66	\$ 30,000.00	\$ 30,000.00
10300361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	\$ 193.24	\$ 2,000.00	\$ 2,000.00
10300366000	3661000	INTERFUND/DEPT MISC REV	INTERFUND LOAN INTEREST	\$ -	\$ -	\$ -
10300367000	3671100	CONTR/DONAT PVT SOURCES	PRIVATE SOURCES GIFTS/DON	\$ 341.00	\$ 400.00	\$ 400.00
10300368000	3681000	CAPITAL	CAPITAL REVENUE	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00
10300386000	3861000	NON REVENUE	STATE EXCISE TAX	\$ 694.30	\$ 800.00	\$ 800.00
10300395000	3951000	DISPOSITION OF CAP ASSETS	SALE OF CAPITAL ASSETS	\$ -	\$ -	\$ -
10300397000	3970000	TRANSFERS IN	TRANSFERS IN	\$ 55,000.00	\$ 102,594.00	\$ 95,614.00
<b>TOTAL REVENUE</b>				<b>\$ 99,023.20</b>	<b>\$ 145,338.00</b>	<b>\$ 134,315.00</b>

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
10300508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ 7,544.00	\$ 3,500.00
10300508000	5002	EFB - DONATIONS	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10300508000	5003	EFB - CAPITAL RESERVES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10304536200	5011	REGULAR SALARIES	CEMETERY SVCS & OPS	\$ 38,702.35	\$ 37,300.01	\$ 47,265.00
10304536200	5012	OVERTIME	CEMETERY SVCS & OPS	\$ 688.09	\$ 1,000.00	\$ 2,000.00
10304536200	5013	REGULAR SALARY - SUMMER	CEMETERY SVCS & OPS	\$ 10,496.01	\$ 11,180.00	\$ 12,000.00
10304536200	5021	INSURANCE BENEFITS	CEMETERY SVCS & OPS	\$ 19,054.86	\$ 18,088.49	\$ 24,250.00
10304536200	5023	UNIFORMS AND CLOTHING	CEMETERY SVCS & OPS	\$ 226.34	\$ -	\$ 200.00
10304536200	5032	FUEL CONSUMED	CEMETERY SVCS & OPS	\$ 1,108.65	\$ 2,500.00	\$ 3,000.00
10304536200	5034	SUPPLIES FOR RESALE	CEMETERY SVCS & OPS	\$ 1,938.19	\$ 4,000.00	\$ 4,000.00
10304536200	5035	SMALL TOOLS/MINOR EQUIP	CEMETERY SVCS & OPS	\$ 40.47	\$ 3,000.00	\$ 3,000.00
10304536200	5036	OPERATING SUPPLIES	CEMETERY SVCS & OPS	\$ 4,194.19	\$ 6,000.00	\$ 6,000.00
10304536200	5041	PROFESSIONAL SERVICES	CEMETERY SVCS & OPS	\$ 3,081.42	\$ 1,000.00	\$ 1,000.00
10304536200	5045	OPERATING RENTALS/LEASES	CEMETERY SVCS & OPS	\$ -	\$ 100.00	\$ 1,000.00
10304536200	5046	INSURANCE	CEMETERY SVCS & OPS	\$ 943.29	\$ 1,115.00	\$ 2,000.00
10304536200	5048	REPAIRS & MAINTENANCE	CEMETERY SVCS & OPS	\$ 17.64	\$ 2,500.00	\$ 4,857.00
10304536200	5049	MISCELLANEOUS	CEMETERY SVCS & OPS	\$ 54.36	\$ 1,795.00	\$ 1,800.00
10304536200	5053	INTERGOVT TAXES	CEMETERY SVCS & OPS	\$ 789.38	\$ 775.00	\$ 800.00
10304536500	5047	UTILITY SERVICES	CEMETERY FACILITIES	\$ 8,014.87	\$ 14,940.00	\$ 15,000.00
10304581200	5079	OTHER DEBT	CEMETERY NON-EXPENDITURE	\$ 1,000.00	\$ 1,000.00	\$ 2,643.00
10304594500	5064	MACHINERY & EQUIPMENT	CEMETERY CAPITAL OUTLAY	\$ -	\$ 31,500.00	\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ 90,350.11</b>	<b>\$ 145,337.50</b>	<b>\$ 134,315.00</b>

City of Washougal  
2014 Final Budget

Fund 604 Cemetery/Perpetual Care Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
343-000-00	Lot Sales	\$ 9,035	\$ 2,500	\$ 2,500
367-000-00	Donations/Contributions	\$ -	\$ -	\$ -
390-000-00	Other Revenue Sources	<u>\$ 1,000</u>	<u>\$ 4,030</u>	<u>\$ 4,000</u>
	<b>Subtotal Revenues</b>	<b>\$ 10,035</b>	<b>\$ 6,530</b>	<b>\$ 6,500</b>
308-000-00	Beginning Fund Balance	<u>\$ 292,849</u>	<u>\$ 302,884</u>	<u>\$ 287,000</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 302,884</u></b>	<b><u>\$ 309,414</u></b>	<b><u>\$ 293,500</u></b>
<b>Expenditures</b>				
				\$ -
	<b>Subtotal Expenditures</b>			<b>\$ -</b>
	Ending Fund Balance			<u>\$ 293,500</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 293,500</u></b>

Highlights:

Pursuant to WMC 2.44.060, at least 25 percent of the funds received from the sale of lots shall be deposited in the Cemetery Perpetual Care Trust Fund, until such time as the fund shall be of sufficient amount that the revenue received therefrom will provide ample funds for the perpetual care and keep of the cemetery. The principal of the fund shall be kept intact and not diminished. The interest therefrom shall be used for the expenses of operation, and any excess may be used for capital improvements and additions to the cemetery, or if not needed for such purposes shall be added to the principal amount.

City of Washougal  
2014 Final Budget

Fund 104 First Quarter Real Estate Excise Taxes Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
317-000-00	Real Estate Excise Taxes	\$ 197,878	\$ 120,000	\$ 160,000
333-000-00	Grant Revenue	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 1,559	\$ 2,000	\$ 2,000
390-000-00	Other Revenue Sources	<u>\$ 26,382</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Subtotal Revenues</b>	<b>\$ 225,819</b>	<b>\$ 122,000</b>	<b>\$ 162,000</b>
308-000-00	Beginning Fund Balance	<u>\$ 579,196</u>	<u>\$ 520,112</u>	<u>\$ 513,880</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 805,015</u></b>	<b><u>\$ 642,112</u></b>	<b><u>\$ 675,880</u></b>

**Expenditures**

Bond Payment-Downtown Improvements	<u>\$ 190,000</u>
<b>Subtotal Expenditures</b>	<b>\$ 190,000</b>
Ending Fund Balance-Future Street Improvements	<u>\$ 485,880</u>
<b>Total Expenditures and Ending Fund Balance</b>	<b><u>\$ 675,880</u></b>

Highlights:

The Real Estate Excise Tax is levied on all sales of real estate. The revenue received is limited by state statute to expenditures for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, sidewalks, parks, trails, and bridges. These funds are earmarked for future debt payments for the downtown bonds.

City of Washougal  
2014 Final Budget

Fund 105 Park Impact Fee Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
330-000-00	Grant Revenues	\$ 11,595	\$ 15,000	\$ 385,000
340-000-00	Impact Fees	\$ 90,240	\$ 70,000	\$ 90,000
360-000-00	Interest and Rents	\$ 1,171	\$ 2,000	\$ 2,000
367-000-00	Private Donations/Contributions	\$ 2,920	\$ -	\$ -
	<b>Subtotal Revenues</b>	<b>\$ 105,926</b>	<b>\$ 87,000</b>	<b>\$ 477,000</b>
308-000-00	Beginning Fund Balance	\$ 618,479	\$ 551,954	\$ 661,167
	<b>Total Revenue and Fund Balance</b>	<b>\$ 724,405</b>	<b>\$ 638,954</b>	<b>\$ 1,138,167</b>
<b>Expenditures</b>				
	Sandy Swimming Hole Addition - roll over from 2012		Project	\$ 400,000
	Property Acquisition & Park Development		Project	\$ 650,000
	Grant Match for Hartwood/Eldridge Park		Project	\$ 60,000
			Project	\$ -
			Project	\$ -
			Project	\$ -
	<b>Subtotal Expenditures</b>			<b>\$ 1,110,000</b>
	Ending Fund Balance-Future Park Development			\$ 28,167
	<b>Total Expenditures and Ending Fund Balance</b>			<b>\$ 1,138,167</b>

Highlights:

Park Impact Fees are collected at the time of building permit issuance and can be used for the acquisition and development of parks, open space and recreation facilities. Operations and maintenance expenses are not allowed. Funds must be spent within a certain timeframe. Funds are appropriated for the listed projects and for potential acquisition opportunities. All acquisitions will require Council approval.

City of Washougal  
2014 Final Budget

Fund 106 Second Quarter Real Estate Excise Taxes Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
317-000-00	Real Estate Excise Taxes	\$ 197,878	\$ 120,000	\$ 160,000
360-000-00	Interest and Rents	\$ -	\$ 2,000	\$ 2,000
390-000-00	Other Revenue Sources	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ 62,000</u>
<b>Subtotal Revenues</b>		<b>\$ 198,379</b>	<b>\$ 122,000</b>	<b>\$ 224,000</b>
308-000-00	Beginning Fund Balance	<u>\$ 342,675</u>	<u>\$ 551,954</u>	<u>\$ 182,623</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 541,054</u></b>	<b><u>\$ 673,954</u></b>	<b><u>\$ 406,623</u></b>
<b>Expenditures</b>				
		Streets Overlay/Slurry Seal Program	\$ 212,000	
		Bond Payment-Downtown Improvements	\$ 190,000	
		Transfer to Bond Guarantee Fund-Downtown Improvements	<u>\$ -</u>	
<b>Subtotal Expenditures</b>			<b>\$ 402,000</b>	
		Ending Fund Balance-Future Street Improvements	<u>\$ 4,623</u>	
<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 406,623</u></b>	

Highlights:

The second quarter percent of REET, may be spent similarly to the first quarter percent of REET, except that planning and acquisition costs are not allowed. The City has historically used this revenue to fund pavement management expenses, which will continue. Funds are also used for debt service on the Downtown Revitalization project. Due to these future debt service requirements, expenses are being limited exclusively to this debt service, and the pavement management program.

City of Washougal  
2014 Final Budget

Fund 108 Hotel/Motel Tax Fund

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
313-000-00	Hotel/Motel Taxes	\$ 41,573	\$ 30,000	\$ 40,000
360-000-00	Interest and Rents	\$ 116	\$ 200	\$ 200
390-000-00	Other Revenue Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Subtotal Revenues</b>	<b>\$ 41,689</b>	<b>\$ 30,200</b>	<b>\$ 40,200</b>
308-000-00	Beginning Fund Balance	<u>\$ 64,700</u>	<u>\$ 83,000</u>	<u>\$ 58,505</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 106,389</u></b>	<b><u>\$ 113,200</u></b>	<b><u>\$ 98,705</u></b>
<b>Expenditures</b>				
	Professional Services for tourism initiatives			\$ 10,000
	Tourism Projects			\$ 25,000
	Fireworks			\$ 18,000
	Event Support			\$ 10,000
	Advertising			\$ 2,500
	Indirect charges			\$ 1,000
	<b>Subtotal Expenditures-Overnight Tourism Activity</b>			<b>\$ 66,500</b>
	Ending Fund Balance			<u>\$ 32,205</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 98,705</u></b>

Highlights:

These funds must be used to support and promote tourism activities. The 2014 budget continues tourism promotion initiatives and event support

City of Washougal  
2014 Final Budget

Fund 110 Transportation Impact Fee Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
330-000-00	Grant Revenue	\$ -	\$ -	\$ -
340-000-00	Impact Fees	\$ 102,592	\$ 65,000	\$ 100,000
360-000-00	Interest and Rents	\$ 67	\$ 2,000	\$ 2,000
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
<b>Subtotal Revenues</b>		<b>\$ 102,659</b>	<b>\$ 67,000</b>	<b>\$ 102,000</b>
308-000-00	Beginning Fund Balance	\$ 4,516	\$ 79,000	\$ 320,000
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 107,175</u></b>	<b><u>\$ 146,000</u></b>	<b><u>\$ 422,000</u></b>
<b>Expenditures</b>				
	32nd/Evergreen			\$ 151,000
	Transportation Grant Match			\$ 271,000
			Grant Match	\$ -
<b>Subtotal Expenditures</b>				<b>\$ 422,000</b>
Ending Fund Balance-Future Transportation Projects				\$ -
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 422,000</u></b>

Highlights:

The City collects Traffic Impact Fees at the time of building permit issuance. We are utilizing the funds as match for grant applications to assist in road projects.



City of Washougal  
2014 Final Budget

Fund 118 PEG Fees Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
320-000-00	Licenses and Permits	\$ 35,256	\$ 32,000	\$ 27,000
360-000-00	Interest and Rents	\$ 166	\$ 250	\$ 250
390-000-00	Other Revenue Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>
	<b>Subtotal Revenues</b>	<b>\$ 35,422</b>	<b>\$ 32,250</b>	<b>\$ 32,250</b>
308-000-00	Beginning Fund Balance	<u>\$ 94,569</u>	<u>\$ 55,000</u>	<u>\$ 92,000</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 129,991</u></b>	<b><u>\$ 87,250</u></b>	<b><u>\$ 124,250</u></b>

**Expenditures**

	Communications Services	\$ 5,000
	Newsletter Services	\$ -
	City Indirect Costs	<u>\$ 1,350</u>
	<b>Subtotal Expenditures</b>	<b>\$ 6,350</b>
	Ending Fund Balance	<u>\$ 117,900</u>
	<b>Total Expenditures and Ending Fund Balance</b>	<b><u>\$ 124,250</u></b>

**Highlights:**

Public, Educational, and Governmental Access Channels fees are collected from cable subscribers by the cable company and can be used for informational and educational purposes on government and public access channels. In 2014, these funds will be used to produce and air meetings on TV and save for equipment repair and replacement.

City of Washougal  
2014 Final Budget

Fund 125 EMS Restricted Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
311-000-00	General Property Taxes	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 1,219	\$ 1,000	\$ 1,000
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
<b>Subtotal Revenues</b>		<b>\$ 1,219</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
308-000-00	Beginning Fund Balance	\$ 648,134	\$ 641,900	\$ 265,000
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 649,353</u></b>	<b><u>\$ 642,900</u></b>	<b><u>\$ 266,000</u></b>
<b>Expenditures</b>				
Lease and Maintenance Costs to Station 95				\$ -
Transfer to General Fund for EMS				\$ 266,000
City Indirect Costs				\$ -
<b>Subtotal Expenditures</b>				<b>\$ 266,000</b>
Ending Fund Balance				\$ -
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 266,000</u></b>

Highlights:

This fund is established to track restricted EMS revenues from a levy lid lift approved by voters in 2006, which expired at the end of 2012. Expenditures in 2014 provide for continuation of EMS services in the community. Fund reserves must be used for EMS purposes.

City of Washougal  
2014 Final Budget

Fund 126 Fire Impact Fee Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
330-000-00	Grant Revenue	\$ -	\$ -	\$ -
340-000-00	Impact Fees	\$ 33,325	\$ 35,000	\$ 40,000
360-000-00	Interest and Rents	\$ 84	\$ 500	\$ 500
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
<b>Subtotal Revenues</b>		<b>\$ 33,409</b>	<b>\$ 35,500</b>	<b>\$ 40,500</b>
308-000-00	Beginning Fund Balance	\$ 32,997	\$ 59,000	\$ 127,890
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 66,406</u></b>	<b><u>\$ 94,500</u></b>	<b><u>\$ 168,390</u></b>
<b>Expenditures</b>				
<b>Subtotal Expenditures</b>				<b>\$ -</b>
Ending Fund Balance-Future Fire Capital				<u>\$ 168,390</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 168,390</u></b>

Highlights:

No expenditures are planned in 2014. Funds are being accumulated for future capital facilities needs for the Fire department.

City of Washougal  
2014 Final Budget

Fund 141 Drug Seizure Fund

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
330-000-00	Federal and State Grants	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ -	\$ 100	\$ 100
369-000-00	Confiscated Property	<u>\$ 18,901</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
	<b>Subtotal Revenues</b>	<b>\$ 18,901</b>	<b>\$ 12,100</b>	<b>\$ 12,100</b>
308-000-00	Beginning Fund Balance	<u>\$ 23,251</u>	<u>\$ 25,000</u>	<u>\$ 34,800</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 42,152</u></b>	<b><u>\$ 37,100</u></b>	<b><u>\$ 46,900</u></b>
<b>Expenditures</b>				
	<b>Subtotal Expenditures-Drug Enforcement Equipment</b>			<b>\$ 22,850</b>
	Ending Fund Balance			<u>\$ 24,050</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 46,900</u></b>

Highlights:

Money retained through drug seizures that is not required to be submitted to the State can only be used for the expansion or improvement of controlled substances related law enforcement activity and cannot supplant preexisting funding sources.

**Fund 141 - Drug Seizure Fund**  
**2014 Final Budget**

<b>BUDGET ORGN</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
14105521210	5011	REGULAR SALARIES	DRUG ENFORCEMENT	\$ -	\$ -	\$ -
14105521210	5012	OVERTIME	DRUG ENFORCEMENT	\$ -	\$ 3,500.00	\$ 4,000.00
14105521210	5036	OPERATING SUPPLIES	DRUG ENFORCEMENT	\$ 9,603.89	\$ 10,875.00	\$ 11,000.00
14105521210	5041	PROFESSIONAL SERVICES	DRUG ENFORCEMENT	\$ 1,672.16	\$ 3,000.00	\$ 3,000.00
14105521210	5048	REPAIRS & MAINTENANCE	DRUG ENFORCEMENT	\$ 258.70	\$ 3,000.00	\$ 3,500.00
14105521210	5051	INTERGOVT PROF SERVICES	DRUG ENFORCEMENT	\$ 110.00	\$ 475.00	\$ 500.00
14105521400	5449	TRAINING REGISTRATIONS	DRUG ENFORCEMENT-TRAINING	\$ 283.00	\$ 800.00	\$ 850.00
14105594500	5064	MACHINERY & EQUIPMENT	CAPITAL PURCHASES	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>				<b>\$ 11,927.75</b>	<b>\$ 21,650.00</b>	<b>\$ 22,850.00</b>

City of Washougal  
2014 Final Budget

Fund 610 Downtown Improvement Bonds Guarantee Fund

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ 6,084	\$ 10,000	\$ 10,000
397-000-00	Other Financing Sources	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
<b>Subtotal Revenues</b>		<b>\$ 56,084</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>
308-000-00	Beginning Fund Balance	<u>\$ 673,239</u>	<u>\$ 720,000</u>	<u>\$ 782,339</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 729,323</u></b>	<b><u>\$ 780,000</u></b>	<b><u>\$ 842,339</u></b>
<b>Expenditures</b>				
<b>Subtotal Expenditures</b>				<b>\$ -</b>
Ending Fund Balance				<u>\$ 842,339</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 842,339</u></b>

Highlights:

This fund sets aside funds transferred from the two Real Estate Excise Tax Funds to be used for payments for the Downtown Revitalization Bonds the City sold to pay the costs of the infrastructure improvements in our downtown. Because REET can be a volatile revenue source, it was deemed prudent to have this fund in place to insure that adequate resources are available to make bond payments. Should the money in this fund no longer be needed, the money can only be used for the same types of allowable uses as the Real Estate Excise Taxes.

City of Washougal  
2014 Final Budget

Fund 215 Downtown Debt Service Bond

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ -	\$ 150	\$ 150
397-000-00	Transfers	<u>\$ 379,805</u>	<u>\$ 594,805</u>	<u>\$ 379,080</u>
<b>Subtotal Revenues</b>		<b>\$ 379,805</b>	<b>\$ 594,955</b>	<b>\$ 379,230</b>
308-000-00	Beginning Fund Balance	<u>\$ 2,701</u>	<u>\$ 2,500</u>	<u>\$ 2,678</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 382,506</u></b>	<b><u>\$ 597,455</u></b>	<b><u>\$ 381,908</u></b>
<b>Expenditures</b>				
<b>Subtotal Expenditures-Bond Payments</b>				<b>\$ 379,080</b>
Ending Fund Balance				<u>\$ 2,828</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 381,908</u></b>

Highlights:

This Fund is a "holding" fund for Downtown Debt Service Payments. Debt on this bond is paid twice a year.

City of Washougal  
2014 Final Budget

Fund 401 Water/Sewer Operations and Maintenance Fund

Revenues		2012 Actual	2013 Budgeted	2014 Approved
343-000-00	Water Sales	\$ 2,816,354	\$2,903,420	\$ 3,262,541
343-000-00	Sewer Sales	\$ 3,354,154	\$4,222,570	\$ 3,862,159
340-000-00	General Government Charges	\$ 116,610	\$ 100,000	\$ 96,000
360-000-00	Interest and Rents	\$ 22,089	\$ 15,700	\$ 13,266
369-000-00	Miscellaneous Sales	\$ 7,506	\$ 5,000	\$ 5,113
390-000-00	Other Revenue Sources	\$ 256,000	\$ 256,000	\$ -
<b>Subtotal Revenues</b>		<b>\$ 6,572,713</b>	<b>\$7,502,690</b>	<b>\$ 7,239,079</b>
308-000-00	Beginning Fund Balance	\$ 2,226,623	\$2,232,189	\$ 4,042,028
<b>Total Revenue and Fund Balance</b>		<b>\$ 8,799,336</b>	<b>\$9,734,879</b>	<b><u>\$ 11,281,107</u></b>
<b>Expenditures</b>				
			<b>Subtotal Expenditures</b>	<b>\$ 6,095,349</b>
			Ending Fund Balance	<u>\$ 5,185,758</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 11,281,107</u></b>

Highlights:

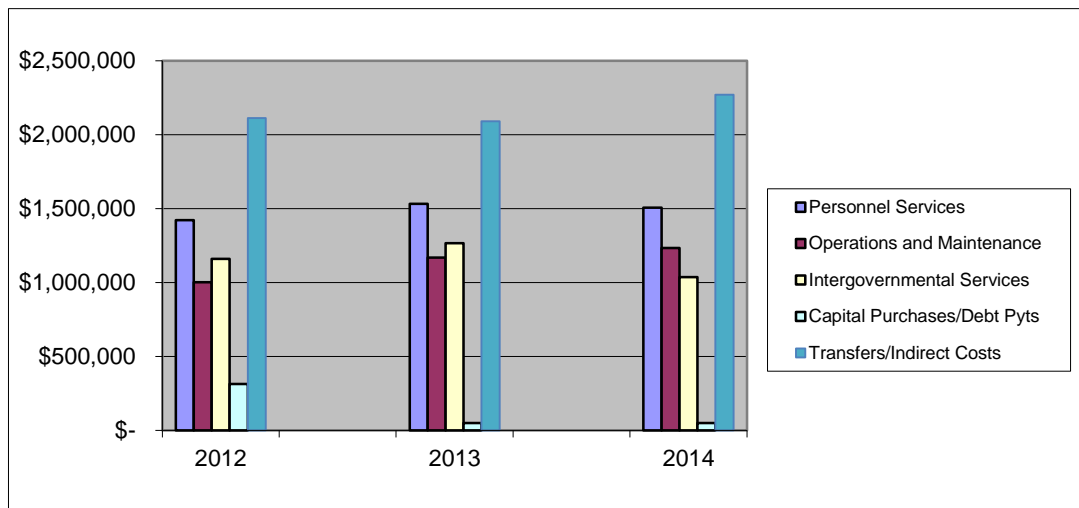
The 2014 Water/Sewer Utility fund revenue reflects the recently projected rate adjustments necessary to fund required capital improvements, debt service and system operations and maintenance.



# City of Washougal 2014 Final Budget

## Fund 401 Water-Sewer Operations & Maintenance

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 1,422,520	\$ 1,532,637	\$ 1,505,379
Operations and Maintenance	\$ 1,001,278	\$ 1,168,350	\$ 1,233,600
Intergovernmental Services	\$ 1,158,998	\$ 1,265,837	\$ 1,036,459
Capital Purchases/Debt Pyts	\$ 313,297	\$ 51,000	\$ 51,000
Transfers/Indirect Costs	\$ 2,111,604	\$ 2,090,777	\$ 2,268,911
<b>Total Water/Sewer O&amp;M Services</b>	<b>\$ 6,007,696</b>	<b>\$ 6,108,601</b>	<b>\$ 6,095,349</b>



## Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Public Works Director	0.45	0.65	0.65
Assistant Public Works Director	0.57	0.57	0.57
Water/Sewer Manager	1.00	1.00	1.00
Executive Assistant	0.65	0.65	0.65
Administrative Assistant	0.70	0.70	0.70
Construction Inspector/Engineering Tech.	0.40	0.90	0.90
Maintenance Worker I/II/III	10.60	10.40	10.40
<b>Totals</b>	<b>14.37</b>	<b>14.87</b>	<b>14.87</b>

## Highlights:

Expenses reflect on-going system operations and maintenance.

**Fund 401 - Water/Sewer Operations & Maintenance**  
**2014 Final Budget**

<b>Fund/Org</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
40109308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	2,226,623.00	2,232,189.00	4,042,028.00
40109343000	3430000	PHYSICAL ENVIRONMENT	UTILITIES & ENVIRONMENT	(20,063.65)	-	-
40109343000	3434000	PHYSICAL ENVIRONMENT	WATER SALES	2,798,348.60	2,863,420.00	3,221,766.00
40109343000	3434100	PHYSICAL ENVIRONMENT	METER SETS	17,324.44	15,000.00	15,150.00
40109343000	3434200	PHYSICAL ENVIRONMENT	OTHER WATER SVC FEES	20,744.53	25,000.00	25,625.00
40109343000	3435000	PHYSICAL ENVIRONMENT	SEWER SALES	3,354,578.39	4,222,570.00	3,862,159.00
40109343000	3435200	PHYSICAL ENVIRONMENT	OTHER SEWER SVC FEES	(424.32)	-	-
40109343000	3438100	PHYSICAL ENVIRONMENT	WATER/SEWER PENALTIES	107,943.70	90,000.00	90,900.00
40109343000	3438110	PHYSICAL ENVIRONMENT	W/S STATE TAXES	7,670.23	10,000.00	5,100.00
40109345000	3458300	ECONOMIC ENVIRONMENT	PLAN CHECKING	995.94	-	-
40109361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	8,888.76	2,500.00	-
40109361000	3615000	INTEREST/OTHER EARNINGS	ASSESSMENT INTEREST	-	-	-
40109362000	3626000	HOUSING RENTAL FEES	HOUSING RENTAL FEES	13,200.00	13,200.00	13,266.00
40109369000	3691000	OTHER MISC REVENUES	SALE OF SCRAP/JUNK	2,905.82	-	-
40109369000	3699000	OTHER MISC REVENUES	OTHER REVENUE	4,600.33	5,000.00	5,113.00
40109395000	3951000	OTHER MISC REVENUES	HYDRANT REVENUE	256,000.00	256,000.00	-
<b>TOTAL REVENUE</b>				<b>6,572,712.77</b>	<b>7,502,690.00</b>	<b>7,239,079.00</b>

<b>Water Fund/Org</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
40109534100	5011	REGULAR SALARIES	WATER ADMINISTRATION	305,562.39	185,998.00	185,899.18
40109534100	5012	OVERTIME	WATER ADMINISTRATION	4,203.48	10,000.00	-
40109534804	5013	REGULAR SALARY - SUMMER	WATER OPERATIONS	8,911.49	75,000.00	7,500.00
40109534100	5021	INSURANCE BENEFITS	WATER ADMINISTRATION	132,056.74	80,981.67	85,450.00
40109534100	5023	UNIFORMS AND CLOTHING	WATER ADMINISTRATION	1,911.80	3,000.00	3,500.00
40109534804	5024	INSURANCE BENEFITS-SUMME	WATER OPERATIONS	-	500.00	500.00
40109534100	5031	OFFICE SUPPLIES	WATER ADMINISTRATION	4,866.60	6,000.00	6,000.00
40109534504	5032	FUEL CONSUMED	WATER MAINTENANCE	16,066.65	19,500.00	19,000.00
40109534804	5034	SUPPLIES FOR RESALE	WATER OPERATIONS	41,533.22	-	-
40109534100	5035	SMALL TOOLS/MINOR EQUIP	WATER ADMINISTRATION	8,182.23	5,000.00	5,000.00
40109534100	5036	OPERATING SUPPLIES	WATER ADMINISTRATION	97,025.19	140,000.00	130,000.00
40109534100	5041	PROFESSIONAL SERVICES	WATER ADMINISTRATION	147,630.53	180,000.00	160,000.00
40109528609	5042	COMMUNICATIONS	W/S COMMUNICATIONS	12,644.88	5,100.00	-
40109534100	5042	COMMUNICATIONS	WATER ADMINISTRATION	7,145.39	15,000.00	17,500.00
40109534100	5043	TRAVEL	WATER ADMINISTRATION	2,055.46	3,000.00	4,000.00
40109534100	5044	ADVERTISING	WATER ADMINISTRATION	1,512.17	2,000.00	2,000.00
40109534504	5013	REGULAR SALARY - SUMMER	WATER MAINTENANCE	-	-	-
40109534504	5021	INSURANCE BENEFITS	WATER MAINTENANCE	-	-	-
40109534100	5045	OPERATING RENTALS/LEASES	WATER ADMINISTRATION	-	1,000.00	-
40109534100	5046	INSURANCE	WATER ADMINISTRATION	30,731.26	18,000.00	18,000.00
40109534804	5011	REGULAR SALARIES	WATER OPERATIONS	195,267.32	341,013.00	349,663.64
40109534804	5012	OVERTIME	WATER OPERATIONS	3,309.20	-	10,000.00
40109534804	5021	INSURANCE BENEFITS	WATER OPERATIONS	90,391.00	161,752.60	178,360.00
40109534804	5023	UNIFORMS AND CLOTHING	WATER OPERATIONS	305.41	-	-
40109534804	5047	UTILITY SERVICES	WATER OPERATIONS	121,886.65	115,000.00	125,000.00
40109534804	5063	OTHER IMPROVEMENTS	WATER OPERATIONS	59,820.53	-	-
40109534504	5048	REPAIRS & MAINTENANCE	WATER MAINTENANCE	136,385.23	150,000.00	160,000.00
40109534100	5049	MISCELLANEOUS	WATER ADMINISTRATION	613.95	250.00	750.00
40109534804	5051	INTERGOVT PROF SERVICES	WATER OPERATIONS	10,309.04	10,000.00	12,000.00
40109534100	5053	INTERGOVT TAXES	WATER ADMINISTRATION	140,606.44	145,319.00	166,110.00
40109534100	5054	INTERFUND TAXES	WATER ADMINISTRATION	578,690.10	578,560.00	322,177.00
40109514230	5091	INDIRECT COSTS	INDIRECT COSTS	281,891.00	517,000.00	517,000.00
40109534100	5149	DUES/SUBSCRIPTIONS/MEMBE	WATER ADMINISTRATION	1,809.00	1,000.00	2,500.00
40109534400	5449	TRAINING REGISTRATIONS	WATER OPS TRAINING	3,990.57	5,000.00	6,000.00

<b>Sewer Fund/Org</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
40109535100	5011	REGULAR SALARIES	SEWER ADMINISTRATION	298,781.79	188,616.00	188,510.00
40109535100	5012	OVERTIME	SEWER ADMINISTRATION	3,219.33	10,000.00	-
40109535504	5013	REGULAR SALARY - SUMMER	SEWER MAINTENANCE	6,334.46	7,500.00	7,500.00
40109535100	5021	INSURANCE BENEFITS	SEWER ADMINISTRATION	134,813.23	82,094.34	77,066.00
40109535100	5023	UNIFORMS AND CLOTHING	SEWER ADMINISTRATION	1,832.29	2,500.00	3,000.00
40109535100	5031	OFFICE SUPPLIES	SEWER ADMINISTRATION	4,027.33	5,000.00	5,000.00
40109535100	5032	FUEL CONSUMED	SEWER ADMINISTRATION	16,436.82	21,000.00	19,000.00
40109535100	5035	SMALL TOOLS/MINOR EQUIP	SEWER ADMINISTRATION	1,985.98	2,750.00	2,500.00
40109535100	5036	OPERATING SUPPLIES	SEWER ADMINISTRATION	22,776.17	50,000.00	74,600.00
40109535100	5041	PROFESSIONAL SERVICES	SEWER ADMINISTRATION	108,186.17	175,000.00	200,000.00
40109535100	5042	COMMUNICATIONS	SEWER ADMINISTRATION	8,007.81	6,000.00	15,000.00
40109535100	5043	TRAVEL	SEWER ADMINISTRATION	1,369.87	2,000.00	2,500.00
40109535100	5044	ADVERTISING	SEWER ADMINISTRATION	2,118.67	3,000.00	1,000.00
40109535504	5045	OPERATING RENTALS/LEASES	SEWER MAINTENANCE	551.61	1,000.00	-
40109535100	5046	INSURANCE	SEWER ADMINISTRATION	-	18,000.00	18,000.00
40109535804	5011	REGULAR SALARIES	SEWER OPERATIONS	145,660.06	256,210.00	265,000.00
40109535804	5012	OVERTIME	SEWER OPERATIONS	18,161.28	-	10,000.00
40109535804	5021	INSURANCE BENEFITS	SEWER OPERATIONS	71,798.35	127,471.72	133,430.00
40109535804	5036	OPERATING SUPPLIES	SEWER OPERATIONS	2,961.43	-	-
40109535804	5047	UTILITY SERVICES	SEWER OPERATIONS	108,799.37	105,000.00	110,000.00
40109535504	5048	REPAIRS & MAINTENANCE	SEWER MAINTENANCE	85,519.84	110,000.00	125,000.00
40109535100	5049	MISCELLANEOUS	SEWER ADMINISTRATION	2,439.97	250.00	750.00
40109535804	5051	INTERGOVT PROF SERVICES	SEWER OPERATIONS	15,547.55	20,250.00	20,000.00
40109535100	5053	INTERGOVT TAXES	SEWER ADMINISTRATION	75,421.04	94,258.00	129,956.00
40109535100	5054	INTERFUND TAXES	SEWER ADMINISTRATION	338,423.63	417,450.00	386,216.00
40109581200	5079	OTHER DEBT	INTERFUND LOAN REPAYMEN	50,083.00	50,000.00	50,000.00
40109592200	5083	LONG TERM EXTERNAL INT	INTERFUND LOAN INT	203,393.00	1,000.00	1,000.00
40109597500	5099	TRANSFERS	TRF TO UTIL DEBT FUNDS	1,829,712.78	1,573,777.00	1,751,911.00
40109535100	5149	DUES/SUBSCRIPTIONS/MEMBE	SEWER ADMINISTRATION	566.17	1,000.00	1,500.00
40109535400	5449	TRAINING REGISTRATIONS	SEWER TRAINING	1,452.12	2,500.00	3,000.00
40109594500	5064	MACHINERY & EQUIPMENT	W/S OPS CAPITAL OUTLAY	-	-	-
<b>TOTAL EXPENDITURES</b>				<b>6,007,696.04</b>	<b>6,108,601.33</b>	<b>6,095,348.82</b>

City of Washougal  
2014 Final Budget

Fund 403 Stormwater Utility Revenue Summary

Revenues		2012 Actual	2013 Budgeted	2014 Approved
330-000-00	Grant Revenue	\$ -	\$ -	\$ -
343-000-00	Stormwater Charges	\$ 851,224	\$ 916,000	\$ 1,048,820
343-000-00	Connection/Development Charges	\$ 22,823	\$ 26,000	\$ 26,000
360-000-00	Interest and Rents	\$ 472	\$ 500	\$ 500
390-000-00	Other Revenue Sources	\$ 49,659	\$ -	\$ -
<b>Subtotal Revenues</b>		<b>\$ 924,179</b>	<b>\$ 942,500</b>	<b>\$ 1,075,320</b>
308-000-00	Beginning Fund Balance	\$ 224,355	\$ 250,000	\$ 241,445
<b>Total Revenue and Fund Balance</b>		<b>\$ 1,148,534</b>	<b>\$ 1,192,500</b>	<b><u>\$ 1,316,765</u></b>
<b>Expenditures</b>				
		<b>Subtotal Expenditures</b>		<b>\$ 1,090,703</b>
		Ending Fund Balance		\$ 226,062
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 1,316,765</u></b>

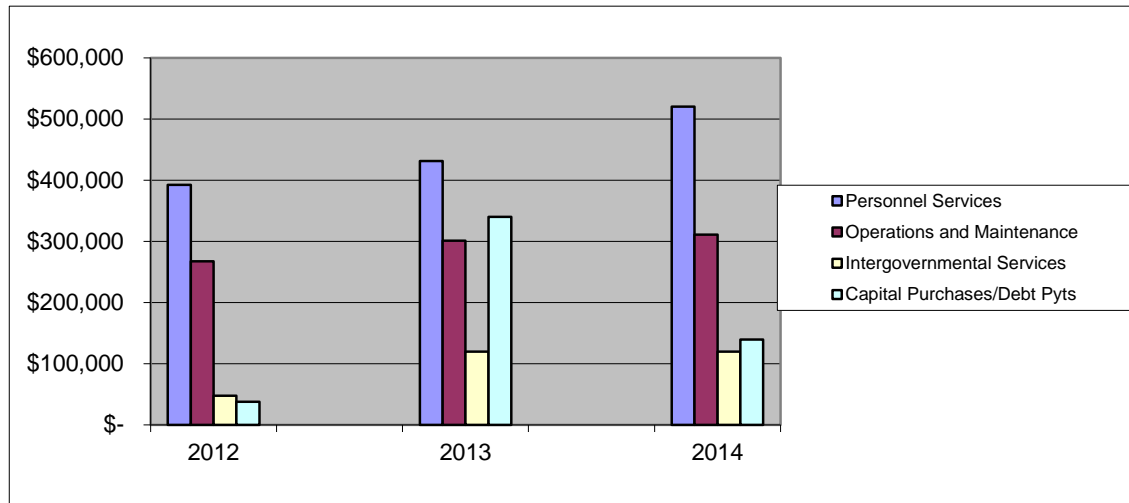
Highlights:

The Stormwater fund revenue reflects previously approved rate increases necessary to fund required capital improvements, debt service and system operations and maintenance. The approved rate study included an additional FTE during 2014 to address increasing system mandates.

City of Washougal  
2014 Final Budget

Fund 403 Stormwater Utility

	2012 Actual	2013 Budgeted	2014 Approved
Personnel Services	\$ 392,226	\$ 431,058	\$ 520,365
Operations and Maintenance	\$ 267,399	\$ 301,000	\$ 311,000
Intergovernmental Services	\$ 47,867	\$ 120,000	\$ 120,000
Capital Purchases/Debt Pyts	\$ 37,748	\$ 340,000	\$ 139,338
<b>Total Water/Sewer O&amp;M Services</b>	<b>\$ 745,239</b>	<b>\$ 1,192,058</b>	<b>\$ 1,090,703</b>



Personnel Schedule (full-time equivalents)

Position	2012 Actual	2013 Budgeted	2014 Approved
Public Works Director	0.05	0.05	0.05
Assistant Public Works Director	0.05	0.05	0.05
Streets/Stormwater Manager	0.50	0.50	0.50
City Engineer	0.00	0.25	0.25
Executive Assistant	0.05	0.05	0.05
Administrative Assistant	0.05	0.05	0.05
Maintenance Worker I/II/III	3.00	3.00	4.00
<b>Totals</b>	<b>3.70</b>	<b>3.95</b>	<b>4.95</b>

Highlights:

Expenses reflect on-going system operations and the addition of a maintenance worker to address increasing system mandates, per the rate study approved in 2010. The 2014 capital purchases line item is reduced from 2013, reflecting an expense in 2013 for an emergency repair.

**Fund 403 - Stormwater**  
**2014 Final Budget**

<b>Fund/Org</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
40309334000	3340310	STORMWATER GRANTS	STATE GRANTS - DOE	\$ -	\$ -	\$ -
40309343000	3438300	STORM WATER SALES	STORMWATER SALES	\$ 851,223.97	\$ 916,000.00	\$ 1,048,820.00
40309343000	3438360	STORM WATER SALES	STORMWATER CONNECTION FEE	\$ 22,823.08	\$ 26,000.00	\$ 26,000.00
40309361000	3611100	INVESTMENT EARNINGS	INVESTMENT INTEREST	\$ 472.49	\$ 500.00	\$ 500.00
40309369000	3699000	OTHER REVENUE	OTHER REVENUE	\$ 49,659.39	\$ -	\$ -
<b>TOTAL REVENUE</b>				<b>\$ 924,178.93</b>	<b>\$ 942,500.00</b>	<b>\$ 1,075,320.00</b>

<b>Fund/Org</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
40309531415	5011	REGULAR SALARIES	DRAINAGE MAINTENANCE	\$ 238,565.68	\$ 252,012.00	\$ 301,194.32
40309531415	5012	OVERTIME	DRAINAGE MAINTENANCE	\$ 9,782.21	\$ 15,000.00	\$ 15,000.00
40309531415	5013	REGULAR SALARY - SUMMER	DRAINAGE MAINTENANCE	\$ 34,818.17	\$ 48,000.00	\$ 48,000.00
40309531415	5021	INSURANCE BENEFITS	DRAINAGE MAINTENANCE	\$ 107,619.93	\$ 113,245.81	\$ 153,370.88
40309531415	5023	UNIFORMS AND CLOTHING	DRAINAGE MAINTENANCE	\$ 1,439.81	\$ 2,800.00	\$ 2,800.00
40309531415	5032	FUEL CONSUMED	DRAINAGE MAINTENANCE	\$ 22,600.75	\$ 35,000.00	\$ 35,000.00
40309531415	5035	SMALL TOOLS/MINOR EQUIP	DRAINAGE MAINTENANCE	\$ 8,000.78	\$ 12,000.00	\$ 12,000.00
40309531415	5036	OPERATING SUPPLIES	DRAINAGE MAINTENANCE	\$ 34,370.60	\$ 60,000.00	\$ 60,000.00
40309531415	5041	PROFESSIONAL SERVICES	DRAINAGE MAINTENANCE	\$ 142,186.36	\$ 110,000.00	\$ 120,000.00
40309531415	5042	COMMUNICATIONS	DRAINAGE MAINTENANCE	\$ 2,613.59	\$ 2,500.00	\$ 2,500.00
40309531415	5045	OPERATING RENTALS/LEASES	DRAINAGE MAINTENANCE	\$ 8,335.05	\$ 15,000.00	\$ 15,000.00
40309531415	5046	INSURANCE	DRAINAGE MAINTENANCE	\$ 9,155.33	\$ 10,000.00	\$ 10,000.00
40309531415	5048	REPAIRS & MAINTENANCE	DRAINAGE MAINTENANCE	\$ 35,141.25	\$ 50,000.00	\$ 50,000.00
40309531915	5011	REGULAR SALARIES	MAINTENANCE ADMIN	\$ -	\$ -	\$ -
40309531915	5021	INSURANCE BENEFITS	MAINTENANCE ADMIN	\$ -	\$ -	\$ -
40309531915	5036	OPERATING SUPPLIES	MAINTENANCE ADMIN	\$ 1,897.58	\$ -	\$ -
40309531915	5043	TRAVEL	MAINTENANCE ADMIN	\$ 552.77	\$ 1,500.00	\$ 1,500.00
40309531915	5053	INTERGOVT TAXES	MAINTENANCE ADMIN	\$ 15,539.16	\$ -	\$ -
40309531915	5091	INDIRECT COSTS	MAINTENANCE ADMIN	\$ 47,867.00	\$ 120,000.00	\$ 120,000.00
40309531915	5449	TRAINING REGISTRATIONS	MAINTENANCE ADMIN	\$ 2,544.45	\$ 5,000.00	\$ 5,000.00
40309581200	5079	OTHER DEBT	INTERFUND LOAN	\$ -	\$ -	\$ -
40309594500	5063	OTHER IMPROVEMENTS	CAPITAL IMPROVEMENTS	\$ 26,104.23	\$ 340,000.00	\$ -
40309594500	5064	MACHINERY & EQUIPMENT	CAPITAL IMPROVEMENTS	\$ 11,643.65	\$ -	\$ 25,000.00
40309597000	5099	TRANSFERS	TRANS TO UTILITY DEBT	\$ 89,280.86	\$ 89,244.00	\$ 114,338.00
<b>TOTAL EXPENDITURES</b>				<b>\$ 850,059.21</b>	<b>\$ 1,281,301.81</b>	<b>\$ 1,090,703.20</b>

City of Washougal  
2014 Final Budget

Fund 404 Garbage Fund Summary

<b>Revenues</b>		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
343-000-00	Garbage Sales	\$ -	\$ -	\$ -
360-000-00	Interest, Rents, & Interfund Revenue	\$ -	\$ -	\$ -
<b>Subtotal Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
308-000-00	Beginning Fund Balance	\$ 30,207	\$ 30,207	\$ 30,207
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 30,207</u></b>	<b><u>\$ 30,207</u></b>	<b><u>\$ 30,207</u></b>
<b>Subtotal Expenses</b>				<b>\$ 30,207</b>
<b>Expenditures</b>				
<b>Ending Fund Balance</b>				<b><u>\$ -</u></b>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 30,207</u></b>

Highlights:

This fund was used when the City billed for garbage services. The City no longer bills for garbage services, therefore this fund is no longer needed and will be closed out.

City of Washougal  
2014 Final Budget

Fund 406 Water/Sewer Capital Revenue Summary

Revenues		2012 Actual	2013 Budgeted	2014 Approved
343-000-00	System Development Charges	\$ 499,990	\$ 360,000	\$ 800,000
360-000-00	Interest, Rents, & Interfund Revenue	<u>\$ 2,702,545</u>	<u>\$ 369,959</u>	<u>\$ 369,959</u>
<b>Subtotal Revenues</b>		<b>\$ 3,202,535</b>	<b>\$ 729,959</b>	<b>\$ 1,169,959</b>
308-000-00	Beginning Fund Balance	\$ 238,998	\$ -	\$ 432,000
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 3,441,533</u></b>	<b><u>\$ 729,959</u></b>	<b><u>\$ 1,601,959</u></b>
<b>Expenditures</b>				
	ERR - Vehicle 683			\$ 21,000
	ERR - Vehicle 704			\$ 30,000
	Indirect Charges			\$ 5,000
<b>Subtotal Expenses</b>				<b>\$ 56,000</b>
<b>Ending Fund Balance-Capital Construction Reserve</b>				<b>\$ 1,545,959</b>
Subtotal-Ending Fund Balance				<u>\$ 1,545,959</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 1,601,959</u></b>

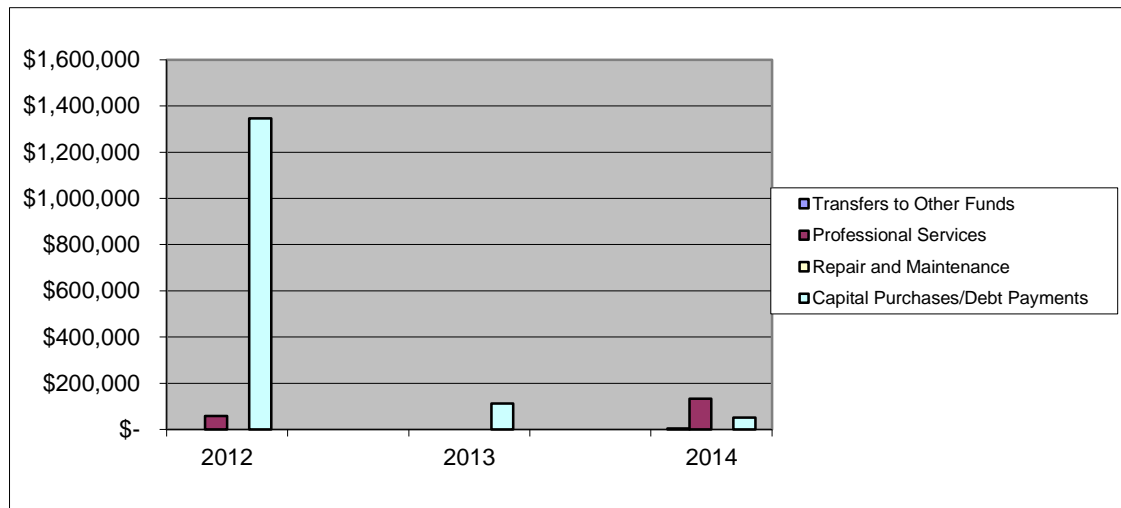
Highlights:

This fund is tracking the SDC revenue and system reinvestment funds that are built into the current rate structure for water and sewer.

# City of Washougal 2014 Final Budget

## Fund 406 Water-Sewer Capital Services

	2012 Actual	2013 Budgeted	2014 Approved
Transfers to Other Funds	\$ -	\$ -	\$ 5,000
Professional Services	\$ 59,059	\$ -	\$ 133,000
Repair and Maintenance	\$ -	\$ -	\$ -
Capital Purchases/Debt Payments	\$ 1,346,122	\$ 113,000	\$ 51,000
<b>Total Water/Sewer Capital Services</b>	<b>\$ 1,405,182</b>	<b>\$ 113,000</b>	<b>\$ 189,000</b>



Personnel Schedule (full-time equivalents) - None

### Highlights:

Expenses reflect scheduled non bond funded capital equipment replacements for 2014.



**Fund 406 - Water/Sewer Capital**  
**2014 Final Budget**

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Account Title</b>	<b>Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
40609308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	\$ 238,997.99	\$ -	\$ -
40609334000	3340421	STATE GRANTS/LOANS	PWTF LOANS	\$ -	\$ -	\$ -
40609343000	3434500	CHARGES FOR SERVICES	WATER DEV CHARGES	\$ 135,650.00	\$ 135,000.00	\$ 300,000.00
40609343000	3435500	CHARGES FOR SERVICES	SEWER DEV CHARGES	\$ 364,340.00	\$ 225,000.00	\$ 500,000.00
40609361000	3611100	INVESTMENT INTEREST	INVESTMENT INTEREST	\$ 393.81	\$ -	\$ -
40609388000	3888000	SPECIAL AREA BENEFIT	PRIOR YEAR CORRECTIONS	\$ -	\$ -	\$ -
40609397000	3970406	TRANSFER IN	TRANSFER IN	\$ 2,702,151.20	\$ 369,959.00	\$ 369,959.00
<b>TOTAL REVENUE</b>				<b>\$ 3,441,533.00</b>	<b>\$ 729,959.00</b>	<b>\$ 1,169,959.00</b>

<b>Fund &amp; Org.</b>	<b>Account</b>	<b>Title</b>	<b>Account Title</b>	<b>2012 Actual</b>	<b>2013 Budget</b>	<b>2014 Budget Adopted</b>
40609508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
40609532200	5041	PROFESSIONAL SERVICES	W/S CAPITAL ENGINEERING	\$ 4,489.01	\$ -	\$ -
40609534100	5053	INTERGOVT TAXES	WATER TAXES	\$ 16,128.02	\$ -	\$ 68,000.00
40609535100	5053	INTERGOVT TAXES	SEWER TAXES	\$ 42,931.46	\$ -	\$ 65,000.00
40609594534	5041	PROFESSIONAL SERVICES	WATER CAPITAL OUTLAY	\$ 104,395.70	\$ -	\$ -
40609594534	5063	OTHER IMPROVEMENTS	WATER CAPITAL OUTLAY	\$ 1,241,726.41	\$ -	\$ -
40609597315	5099	TRANSFERS	TFR TO DOWNTOWN CONSTRUCT	\$ -	\$ -	\$ -
40635594000	5063	OTHER IMPROVEMENTS	WATER LINES - E STREET	\$ 1,129,850.60	\$ -	\$ -
40609594000	5064	W/S ERR	MACHINERY/EQUIPMENT	\$ -	\$ 113,000.00	\$ 51,000.00
40609542915	5091	INDIRECT COSTS	INDIRECT COSTS	\$ -	\$ -	\$ 5,000.00
<b>TOTAL EXPENDITURES</b>				<b>\$ 2,539,521.20</b>	<b>\$ 113,000.00</b>	<b>\$ 189,000.00</b>

City of Washougal  
2014 Final Budget

Fund 408 Sewer Bond Redemption-Wastewater Treatment Plant

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 667,445</u>	<u>\$ 584,785</u>	<u>\$ 583,480</u>
	<b>Subtotal Revenues</b>	<b>\$ 667,445</b>	<b>\$ 584,785</b>	<b>\$ 583,480</b>
308-000-00	Beginning Fund Balance	<u>\$ 488</u>	<u>\$ 480</u>	<u>\$ 480</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 667,933</u></b>	<b><u>\$ 585,265</u></b>	<b><u>\$ 583,960</u></b>

**Expenditures**

<b>Subtotal Expenditures-Bond Payments</b>	<b>\$ 583,480</b>
Ending Fund Balance	<u>\$ 480</u>
<b>Total Expenditures and Ending Fund Balance</b>	<b><u>\$ 583,960</u></b>

**Highlights:**

This fund is used to make payments on bond debt. Funds for payment are transferred in from the O&M fund.

City of Washougal  
2014 Final Budget

Fund 410 Public Works Trust Fund Loan Redemption

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 223,254</u>	<u>\$ 341,068</u>	<u>\$ 266,925</u>
<b>Subtotal Revenues</b>		<b>\$ 223,254</b>	<b>\$ 341,068</b>	<b>\$ 266,925</b>
308-000-00	Beginning Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 223,254</u></b>	<b><u>\$ 341,068</u></b>	<b><u>\$ 266,925</u></b>
<b>Expenditures</b>				
<b>Subtotal Expenditures-Loan Payments</b>				<b>\$ 266,925</b>
Ending Fund Balance				<u>\$ -</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 266,925</u></b>

Highlights:

This fund is used to make payments on PWTF debt. Funds for payment are transferred in from the O&M fund.

City of Washougal  
2014 Final Budget

Fund 412 Water/Sewer Improvement Bond Redemption

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 99,348</u>	<u>\$ 99,348</u>	<u>\$ 99,348</u>
<b>Subtotal Revenues</b>		<b>\$ 99,348</b>	<b>\$ 99,348</b>	<b>\$ 99,348</b>
308-000-00	Beginning Fund Balance	<u>\$ 243</u>	<u>\$ 238</u>	<u>\$ 238</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 99,591</u></b>	<b><u>\$ 99,586</u></b>	<b><u>\$ 99,586</u></b>
<b>Expenditures</b>				
<b>Subtotal Expenditures-Bond Payments</b>				<b>\$ 99,348</b>
Ending Fund Balance				<u>\$ 238</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 99,586</u></b>

Highlights:

This fund is used to make payments on bond debt. Funds for payment are transferred in from the O&M fund.

City of Washougal  
2014 Final Budget

Fund 413 Water/Sewer/Stormwater Bond Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
	New Bond Issuance			\$ 10,200,000
360-000-00	Interest and Rents	\$ 45,253	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 720,006</u>	<u>\$ 719,706</u>	<u>\$ 914,706</u>
	<b>Subtotal Revenues</b>	<b>\$ 765,259</b>	<b>\$ 719,706</b>	<b>\$ 11,114,706</b>
308-000-00	Beginning Fund Balance	<u>\$ 10,554,142</u>	<u>\$ 8,900,000</u>	<u>\$ 7,000,000</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 11,319,401</u></b>	<b><u>\$ 9,619,706</u></b>	<b><u>\$ 18,114,706</u></b>
<b>Expenditures</b>				
	Zone 3/Reservoir 6 Project			\$ 4,600,000
	Phase 3 - Sewer			\$ 1,200,000
	Decant Facility			\$ 600,000
	W Street - Sunset View culverts			\$ 570,000
	Water line replacements			\$ 500,000
	Steigerwald Project			\$ 500,000
	Lift station flow meters			\$ 350,000
	Sewer pipeline point repairs			\$ 150,000
	Sewer plant connectivity - fiber optic			\$ 75,000
	Auxiliary power generator well #1			\$ 75,000
	Storm - 10th & C Street			\$ 37,000
	Storm - 11/12th & C Street			\$ 37,000
	Storm - West of Addy Loop			\$ 6,000
	Storm - Chestnut Street			\$ 5,000
	Storm - 3rd & C Street			\$ 3,000
	Bond Payments			<u>\$ 914,706</u>
	<b>Subtotal Expenditures- Project Payments</b>			<b>\$ 9,622,706</b>
	Ending Fund Balance			<u>\$ 8,492,000</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 18,114,706</u></b>

Highlights:

This fund is used to track the bond funds issued in 2011 and anticipated to be issued in 2014. Appropriations are for the projects listed above, which are part of the rate study and supported by the bond issuances. Funds for the bond payments will be transferred in from the O & M accounts.

City of Washougal  
2014 Final Budget

Fund 414 Bond Reserve Fund - 2011 Issuance

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ 10,882	\$ 16,855	\$ 16,855
397-000-00	Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Subtotal Revenues</b>	<b>\$ 10,882</b>	<b>\$ 16,855</b>	<b>\$ 16,855</b>
308-000-00	Beginning Fund Balance	<u>\$ 1,613,128</u>	<u>\$ 1,613,128</u>	<u>\$ 1,640,892</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 1,624,010</u></b>	<b><u>\$ 1,629,983</u></b>	<b><u>\$ 1,657,747</u></b>
<b>Expenditures</b>				
	<b>Subtotal Expenditures</b>			<b>\$ -</b>
	Ending Fund Balance			<u>\$ 1,657,747</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 1,657,747</u></b>

Highlights:

This is the bond reserve fund for the 2011 issuance. This fund will stay intact until the bonds are paid in full. The funds are currently invested and earning interest for future debt payments.

City of Washougal  
2014 Final Budget

Fund 212 UTGO Debt Service - Police Station Bond

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
311-000-00	Property Taxes	\$ 127,534	\$ 105,000	\$ 204,013
390-000-00	Investment Interest	<u>\$ 7,506</u>	<u>\$ 150</u>	<u>\$ 150</u>
<b>Subtotal Revenues</b>		<b>\$ 135,040</b>	<b>\$ 105,150</b>	<b>\$ 204,163</b>
308-000-00	Beginning Fund Balance	<u>\$ 19,598</u>	<u>\$ 12,150</u>	<u>\$ 87,980</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 154,638</u></b>	<b><u>\$ 117,300</u></b>	<b><u>\$ 292,143</u></b>
<b>Expenditures</b>				
<b>Subtotal Expenditures-Bond Payments</b>				<b>\$ 204,013</b>
Ending Fund Balance				<u>\$ 88,130</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 292,143</u></b>

Highlights:

This fund makes payments on the voter approved bonds that were used for the Police Station. The City collects property taxes to make the bond payment. The bonds were refinanced in 2012 therefore the amount of funds being collected and spent are lower in 2014, which reflects the savings that were realized by refinancing to a lower interest rate.

City of Washougal  
2014 Final Budget

Fund 350 Capital Projects

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
330-000-00	Grants and Resources for E Street	\$ 109,069	\$ -	\$ -
330-000-01	STP CONSTRUCTION GRANT	\$ 503,926	\$ 25,000	\$ -
330-000-02	CDBG	\$ 270,000	\$ -	\$ -
330-000-03	CMAQ	\$ 1,199,304	\$ 65,000	\$ -
330-000-04	TIB FUNDS	\$ 1,698,535	\$ 62,000	\$ -
330-000-05	SAFE ROUTE TO SCHOOLS	\$ 139,899	\$ -	\$ -
330-000-06	CTAN	\$ -	\$ -	\$ -
330-000-07	Water Line Transfer from Fund 406	\$ -	\$ -	\$ -
330-000-08	Traffic Impact Fees Transfer from Fund 110	\$ 458,530	\$ 20,000	\$ -
360-000-01	Interest and Rents	\$ -	\$ -	\$ -
390-000-00	Other Revenue Sources	\$ 525	\$ -	\$ -
	<b>Subtotal Revenues</b>	<b>\$ 4,379,787</b>	<b>\$ 172,000</b>	<b>\$ -</b>
308-000-00	Beginning Fund Balance	\$ 342,067	\$ 203,859	\$ 204,076
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 4,721,855</u></b>	<b><u>\$ 375,859</u></b>	<b><u>\$ 204,076</u></b>
<b>Expenditures</b>				
	<b>Subtotal Expenditures</b>			<b>\$ 204,076</b>
	Ending Fund Balance			<u>\$ -</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 204,076</u></b>

Highlights:

This fund was used to track the E-Street Project. After completing the project and finalizing all costs with the Transportation Improvement Board, we received reimbursement for additional items that were included in change orders and paid for with General Funds. This will be closed out in 2014 and the remaining fund balance will be transferred to the General Fund.



City of Washougal  
2014 Final Budget

Fund 351 Facilities Capital Project

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
	Grant Funds			\$ 75,000
397-000-00	Other Financing Sources	\$ 21,421	\$ 30,000	\$ 30,000
	<b>Subtotal Revenues</b>	<b>\$ 21,421</b>	<b>\$ 30,000</b>	<b>\$ 105,000</b>
308-000-00	Beginning Fund Balance	\$ 500,036	\$ 400,500	\$ 245,000
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 521,457</u></b>	<b><u>\$ 430,500</u></b>	<b><u>\$ 350,000</u></b>
<b>Expenditures</b>				
	City Hall/Civic Center Façade Replacement			\$ 60,000
	Community Center HVAC & Roof			\$ 160,000
	Community Room Kitchen			\$ 125,000
	<b>Subtotal Expenditures</b>			<b>\$ 345,000</b>
	Ending Fund Balance			<u>\$ 5,000</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 350,000</u></b>

Highlights:

This fund is used for major building maintenance and other improvements to city facilities. Several projects are proposed for 2014 as listed above. \$30,000 of revenue is provided again in 2014 from the General Fund operating budget.

City of Washougal  
2014 Final Budget

Fund 353 Transportation Capital Fund

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
	CDBG Grant		\$ 199,800	\$ 462,000
	WSDOT Grant		\$3,222,000	\$ 600,000
	Misc Revenues	\$ 2,338		
397-000-00	Other Financing Sources	<u>\$ 20,500</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
	<b>Subtotal Revenues</b>	<b>\$ 20,500</b>	<b>\$ 30,000</b>	<b>\$ 1,092,000</b>
308-000-00	Beginning Fund Balance	<u>\$ 750,028</u>	<u>\$ 567,000</u>	<u>\$ 416,800</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 770,528</u></b>	<b><u>\$ 597,000</u></b>	<b><u>\$ 1,508,800</u></b>
<b>Expenditures</b>				
	New CDBG Sidewalk Project			\$ 300,000
	Safe Routes to School			\$ 600,000
	New CDBG J Street Utility and SW			\$ 600,000
	<b>Subtotal Expenditures</b>			<b>\$ 1,500,000</b>
	Ending Fund Balance			<u>\$ 8,800</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 1,508,800</u></b>

Highlights:

This fund provides matching funds for transportation capital projects. Grants typically require local matching contributions in addition to transportation impact fee funds. Several projects are proposed for 2014 as listed above. \$30,000 of revenue is provided again in 2014 from the General Fund operating budget.

City of Washougal  
2014 Final Budget

Fund 354 Excess Reserve Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
397-000-00	Other Financing Sources	\$ -	\$ 500,000	\$ -
	<b>Subtotal Revenues</b>	\$ -	\$ 500,000	\$ -
308-000-00	Beginning Fund Balance	\$ -	\$ -	\$ -
	<b>Total Revenue and Fund Balance</b>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>
<b>Expenditures</b>				
				\$ -
				\$ -
				\$ -
	<b>Subtotal Expenditures</b>			\$ -
	Ending Fund Balance			<u>\$ -</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<u>\$ -</u>

Highlights:

This fund is presented for historical purposes. The 2013 budget used these funds for additional rate relief.

City of Washougal  
2014 Final Budget

Fund 510 Employment Security Fund

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ 1,780	\$ 2,500	\$ 2,500
397-000-00	Employment Security Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Subtotal Revenues</b>	<b>\$ 1,780</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>
308-000-00	Beginning Fund Balance	<u>\$ 288,827</u>	<u>\$ 228,000</u>	<u>\$ 171,961</u>
	<b>Total Revenue and Fund Balance</b>	<b><u>\$ 290,607</u></b>	<b><u>\$ 230,500</u></b>	<b><u>\$ 174,461</u></b>
<b>Expenditures</b>				
	<b>Subtotal Expenditures-Unemployment Costs</b>			<b>\$ 61,500</b>
	Ending Fund Balance			<u>\$ 112,961</u>
	<b>Total Expenditures and Ending Fund Balance</b>			<b><u>\$ 174,461</u></b>

Highlights:

This fund is used to provide unemployment compensation to City employees and from which reimbursements to the Washington State Department of Employment Security shall be made for these claims. There is a sufficient balance in this Fund for 2014 which allows the City to forego continued contributions until such a time that warrants the contributions to start again.

City of Washougal  
2014 Final Budget

Fund 520 ER&R Rolling Stock

		2012 Actual	2013 Budgeted	2014 Approved
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ 2,824	\$ 2,000	\$ 2,000
369-000-00	Miscellaneous	\$	\$ 31,476	\$ 31,476
390-000-00	Other Financing Sources	<u>\$ 620,000</u>	<u>\$ 165,000</u>	<u>\$ 202,000</u>
<b>Subtotal Revenues</b>		<b>\$ 622,824</b>	<b>\$ 198,476</b>	<b>\$ 235,476</b>
308-000-00	Beginning Fund Balance	<u>\$ 251,128</u>	<u>\$ 175,030</u>	<u>\$ 75,536</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 873,952</u></b>	<b><u>\$ 373,506</u></b>	<b><u>\$ 311,012</u></b>
<b>Expenditures</b>				
	48 - Cemetery Backhoe			\$ 43,000
	658 - Parks Truck			\$ 27,000
	Police Sgt Expedition			\$ 46,000
	659 - Inspections Pick up			\$ 18,360
	5 Lawn mower			\$ 11,000
	662 - Streets Pickup			\$ 21,500
				\$ -
				\$ -
				\$ -
				\$ -
<b>Subtotal Expenditures-Equipment</b>				<b>\$ 166,860</b>
Ending Fund Balance				<u>\$ 144,152</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 311,012</u></b>

Highlights:

Rolling stock will be replaced from this fund according to a depreciation schedule. In 2014, rolling stock replacements of \$166,860 are included. The list above identifies which vehicles/equipment will be replaced.

City of Washougal  
2014 Final Budget

Fund 521 ER&R Information Technology

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ 44	\$ 250	\$ 250
390-000-00	Other Financing Sources	<u>\$ -</u>	<u>\$ 26,678</u>	<u>\$ 40,000</u>
<b>Subtotal Revenues</b>		<b>\$ 44</b>	<b>\$ 26,928</b>	<b>\$ 40,250</b>
308-000-00	Beginning Fund Balance	<u>\$ 28,189</u>	<u>\$ 24,700</u>	<u>\$ 10,928</u>
<b>Total Revenue and Fund Balance</b>		<b><u>\$ 28,233</u></b>	<b><u>\$ 51,628</u></b>	<b><u>\$ 51,178</u></b>
<b>Expenditures</b>				
<b>Subtotal Expenditures-Computers</b>				<b>\$ 49,537</b>
Ending Fund Balance				<u>\$ 1,641</u>
<b>Total Expenditures and Ending Fund Balance</b>				<b><u>\$ 51,178</u></b>

Highlights:

This fund is established for the replacement of IT resources. IT resources will be replaced from this fund according to a replacement schedule.

City of Washougal  
2014 Final Budget

Fund 631 Low Income Assistance Agency Fund

		<b>2012 Actual</b>	<b>2013 Budgeted</b>	<b>2014 Approved</b>
<b>Revenues</b>				
360-000-00	Interest and Rents	\$ -	\$ 1,000	\$ 1,000
369-000-00	Miscellaneous	\$ -	\$ 15,000	\$ 15,000
390-000-00	Other Financing Sources	\$ -	\$ 95,000	\$ -
<b>Subtotal Revenues</b>		<b>\$ -</b>	<b>\$ 111,000</b>	<b>\$ 16,000</b>
308-000-00	Beginning Fund Balance	\$ -	\$ -	\$ 94,000
<b>Total Revenue and Fund Balance</b>		<b>\$ -</b>	<b>\$ 111,000</b>	<b>\$ 110,000</b>
<b>Expenditures</b>				
	Assistance payments			\$ 50,000
<b>Subtotal Expenditures-Equipment</b>				<b>\$ 50,000</b>
Ending Fund Balance				\$ 60,000
<b>Total Expenditures and Ending Fund Balance</b>				<b>\$ 110,000</b>

Highlights:

This fund will be established and used to assist low income citizens with their utility bills. The initial seeding came from utility reserves in the amount of \$95,000, which represents approximately one year of late fee/penalty revenue. The intent is for citizens to donate funds to keep the program operational.

City of Washougal  
2014 Final Budget

Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
City Administrator	1	Administration	100%
Assistant to the City Administrator	1	Administration	100%
Human Resources Director	1	Human Resources	100%
Finance Director/City Clerk	1	Finance	100%
City Lead Accountant/City Accountant	2	Finance	100%
Accounting Clerks and Specialist	3	Finance	100%
IT Manager	1	Finance	100%
PC Specialist	1	Finance	100%
Police Chief	1	Police	100%
Police Administrative Assistant	2	Police	100%
Commander	1	Police	100%
Sergeants	4	Police	100%
Police Officers	13	Police	100%
Code Enforcement Officer	1	Police	100%
Animal Control Officers	2	Animal Control	100%
Community Development Director	1	Community Dev.	100%
Building Official/Manager	1	Community Dev.	100%
Permit Technician	1	Community Dev.	100%
Administrative Assistant	1	Community Dev.	100%
Planner	1	Community Dev.	100%
Building Inspector	1	Community Dev.	100%
Engineering Technician	0.6	Engineering	60%
	0.4	Water/Sewer	40%
City Engineer	0.25	Engineering	25%
	0.25	Water	25%
	0.25	Sewer	25%
	0.25	Stormwater	25%

**Subtotal FTEs this Page: 43.0**



City of Washougal  
2014 Final Budget

Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
Public Works Director	1	Parks	2.5%
		City Buildings	2.5%
		Streets	25.0%
		Water/Sewer	65.0%
		Stormwater	5.0%
Public Works Executive Assistant	1	Parks	2.5%
		City Buildings	2.5%
		Streets	25.0%
		Water/Sewer	65.0%
		Stormwater	5.0%
Assistant Public Works Director	1	Streets	38.0%
		Water/Sewer	57.0%
		Stormwater	5.0%
Public Works Administrative Assistant	1	Parks	5.0%
		Streets	20.0%
		Water/Sewer	70.0%
		Stormwater	5.0%
Parks/Cemetery/Facilities Manager	1	Parks	75.0%
		City Buildings	25.0%
Streets/Stormwater Fleet Manager	1	Streets	50.0%
		Stormwater	50.0%
Water/Sewer Systems Manager	1	Water/Sewer	100.0%
Maintenance Worker I/II/III; Wastewater Supervisor; Water Utility Supervisor	22.00	Parks	2.35 100.0%
		City Buildings	1.20 100.0%
		Streets	3.40 100.0%
		Cemetery	0.65 100.0%
		Water/Sewer	10.40 100.0%
		Stormwater	4.00 100.0%
Fire Chief/Marshall	1	Fire/EMS	100.0%
Fire Administrative Assistant	1	Fire/EMS	100.0%
Fire Captain	3	Fire/EMS	100.0%
Firefighter/EMT	6	Fire/EMS	100.0%
IV Technician	1	Fire/EMS	100.0%
<b>Subtotal FTEs this Page:</b>		<b>41</b>	
<b>Total FTEs All Departments:</b>		<b>84</b>	