

**The
2016 Adopted Budget
of
The City of Washougal**



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Washougal, WA
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POLICE DEPARTMENT
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1400 A Street
Washougal, WA
98671
(360) 835-2211
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October 26, 2015

To the City Council & Residents of Washougal:

I am pleased to present my budget recommendations for the City of Washougal 2016 Budget.

Economic activity in our community has improved during 2015, reflecting broader regional trends and confirming that we have turned the corner from the slower economic activity of the past few years. This is great news for the community. The result is that we are able to assume some modest growth in revenues from sales tax and other sources. We remain conservative in our estimates and in our expenditure control; however, in addition to maintaining current service levels, the proposed 2016 budget addresses important City Council priorities for enhanced services to the community.

Two of the top priorities for the City Council and me are to ensure adequate resources are provided for our Police Department, and maintaining our streets. I am pleased to propose a budget that adds an additional police officer to enhance public safety services in the community, and that builds on our recent increased investments in street maintenance, to further enhance our program to maintain our city streets. Other priority initiatives include needed upgrades and maintenance at Hathaway Park and the Police station, continuing funding for enhanced communications with the community and support for our downtown. To ensure we can maintain our current service levels and provide these important service enhancements, the 2016 operating budget assumes that the Council will adopt a 1% increase in our overall property tax levy.

A modest use of our unrestricted general fund reserves is proposed for a very important project. \$150,000 is provided to complete a comprehensive land use visioning project, beginning this fall, which is evaluating how much land we need for future job development and residential growth; how existing areas of the City, including our downtown, the Port and the waterfront, can contribute to meeting this need; whether any land use changes to our urban growth areas on Woodburn Hill and Mt. Norway should be made; and what zoning standards should be applied to the urban growth areas. This important project will guide our future growth plans. \$137,600 is re-directed to the Fire and EMS reserve fund which is maintained by the City of Camas for the Camas-Washougal Fire Department. We are already holding these funds in reserve for Fire and EMS, and they will continue to be held in reserve on our behalf.

The 2016 capital budget continues our efforts to complete important projects from our capital facilities plans for utilities, streets, parks and facilities. Extending the Waterfront Trail from the soon to be constructed Washougal Waterfront Park at the Port to our downtown, via Steamboat Landing and the Pedestrian Tunnel, is the highlight this year. Funds are being provided to begin the design and permitting process to poised us to be successful in obtaining grant funds to complete this exciting project. Other capital projects leverage our recent success in receiving grant funding and state appropriations.

Both the 2016 operating and capital budgets are designed to be responsive to community and City Council priorities; as reflected in our Strategic Plan, from constituent feedback via the 2014 Community Survey and Council guidance provided during its Strategic Priorities process and several budget workshops. Highlights from the 2016 budgets and their alignment with the Priority Pillars in our Strategic Plan include:

Pillar #1 - Communication

- Enhanced communication efforts (web site, social media)

Pillar #2 - Community Engagement

- Completion of Community/Senior Center upgrades and repairs (kitchen, HVAC, roof, façade)
- Finalize Schmid Park Acquisition
- Hathaway, Hamlik and Hartwood Park enhancements
- Phase One Waterfront Trail (design and permitting)
- Cemetery improvements
- Other opportunities for parks and open space (including possible downtown space)
- Community events

Pillar #3 Core Services – Transportation and Public Infrastructure

- Evergreen/32nd Street improvements
- Railroad Crossing alternatives analysis and environmental review
- Increased funding for street maintenance
- Index/27th Street Reconstruct
- Traffic Information Sign SR14
- Completion of Waste Water Treatment Plant Improvements
- New wastewater employee
- Water, Wastewater and Storm Drainage system improvements
- Completion of Facilities Master Plan

Pillar #3 Core Services – Public Safety

- New Police Officer
- Police Station safety improvements
- Several sidewalk and Safe Routes to School projects

Pillar #4 Economic Development

- Continued partnership with CWEDA and CREDC
- Support for Downtown
- Opportunities for downtown park and open space
- Tourism promotion

The proposed 2016 budget reflects a City that is moving forward. For 2016 we are able to propose a balanced baseline operating budget, maintain all services, enhance services in response to community and Council priorities and continue advancing our capital facilities efforts, delivering important projects. I am pleased to witness our level of activity and the initiation of several exciting projects.

Finally, I would like to thank the Council for their efforts in policy guidance and identifying priorities, and the men and women of the City staff, who work hard every day to deliver outstanding customer service. I am honored to serve as your Mayor.

Respectfully,


Sean Guard
Mayor

ORDINANCE NO. 1784

AN ORDINANCE adopting the annual budget for the City of Washougal, Washington for the 2016 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, 2016, to the City Council and has filed his budget with the Finance Director; and

WHEREAS, the City Council reviewed the budget on September 14, September 28, October 12, October 26, November 2, and November 9, and held a public hearing on November 9, 2015, according to law; and

WHEREAS, the recommendations of the City Council have been incorporated into the 2016 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, 2016, 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	\$ 11,177,045	\$ 11,461,498
003	ABATEMENT FUND	\$ -	\$ 19,500
101	CITY STREET FUND	\$ 1,087,108	\$ 1,087,108
103	CEMETERY SERVICES FUND	\$ 145,700	\$ 145,388
125	EMS RESTRICTED	\$ 320	\$ 81,259
604	PERPETUAL CARE	\$ 11,400	\$ -
104	REAL ESTATE EXCISE	\$ 282,000	\$ 360,000
105	PARK IMPACT FEE	\$ 1,045,000	\$ 2,076,000
106	REAL ESTATE EXCISE	\$ 531,000	\$ 500,000
610	DOWNTOWN BOND FUND	\$ 60,000	\$ -
108	HOTEL/MOTEL TAX	\$ 57,100	\$ 147,500
110	TRANSPORTATION IMPACT FEE	\$ 361,000	\$ 1,480,000
118	PEG FEES	\$ 5,000	\$ 5,000
126	FIRE IMPACT FEE	\$ 50,200	\$ 27,013
141	DRUG SEIZURE FUND	\$ 12,100	\$ 40,300
212	UTGO REDEMPTION	\$ 70,200	\$ 122,000
215	DOWNTOWN REDEMPTION FUND	\$ 360,000	\$ 360,000
350	CAPITAL PROJECT	\$ -	\$ 204,546
351	FACILITIES CAPITAL PROJECT	\$ 286,500	\$ 538,000
353	TRANSPORTATION CAPITAL PROJECT	\$ 4,869,000	\$ 5,428,000
401	WATER/SEWER FUND	\$ 7,621,538	\$ 7,300,102
403	STORMWATER UTILITY	\$ 1,447,011	\$ 1,576,891
404	GARBAGE FUND	\$ -	\$ -
406	WATER/SEWER CONSTRUCTION	\$ 3,055,140	\$ 2,490,000
408	SEWER BOND REDEMPTION	\$ -	\$ -
410	PWTF LOAN REDEMPTION	\$ 312,070	\$ 312,070
412	WATER/SEWER BOND REDEMPTION	\$ -	\$ -
413	2011 WATER/SEWER BOND	\$ 2,858,714	\$ 11,706,214
414	2011 WATER/SEWER BOND RESERVE	\$ -	\$ -
510	EMPLOYMENT SECURITY	\$ 350	\$ 30,000
520	ER&R FUND - ROLLING STOCK	\$ 175,000	\$ 286,400
521	ER&R FUND - INFORMATION TECH.	\$ 30,100	\$ 34,000
631	AGENCY FUND - LOW INCOME ASSIST.	\$ 5,100	\$ 10,100
		\$ 35,915,696	\$ 47,828,889

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, 2016, 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 16th day of November, 2015.

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

Budget Overview
Summary of All Funds - 2016 Adopted Budget

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund	\$ 3,523,791	\$ 11,177,045	\$ 11,461,498	\$ 3,239,338
003	Abatement Fund	\$ 59,000	\$ -	\$ 19,500	\$ 39,500
101	City Street Fund	\$ -	\$ 1,087,108	\$ 1,087,108	\$ -
103	Cemetery Services Fund	\$ 21,000	\$ 145,700	\$ 145,388	\$ 21,312
104	REET Fund - 1st 1/4%	\$ 690,000	\$ 282,000	\$ 360,000	\$ 612,000
105	Park Impact Fee Fund	\$ 1,035,000	\$ 1,045,000	\$ 2,076,000	\$ 4,000
106	REET Fund - 2nd 1/4%	\$ 11,000	\$ 531,000	\$ 500,000	\$ 42,000
108	Hotel Motel Tax Fund	\$ 110,000	\$ 57,100	\$ 147,500	\$ 19,600
110	Transportation Impact Fee Fund	\$ 1,120,000	\$ 361,000	\$ 1,480,000	\$ 1,000
118	PEG Fee Fund	\$ 129,141	\$ 5,000	\$ 5,000	\$ 129,141
125	EMS Restricted Fund	\$ 644,000	\$ 320	\$ 81,259	\$ 563,061
126	Fire Impact Fee Fund	\$ 224,530	\$ 50,200	\$ 27,013	\$ 247,717
141	Drug Seizure Fund	\$ 30,000	\$ 12,100	\$ 40,300	\$ 1,800
212	UTGO Bond Redemption Fund	\$ 112,700	\$ 70,200	\$ 122,000	\$ 60,900
215	Downtown Debt Service Bond	\$ 2,678	\$ 360,000	\$ 360,000	\$ 2,678
350	Capital Projects Fund	\$ 204,546	\$ -	\$ 204,546	\$ -
351	Facilities Capital Projects	\$ 277,000	\$ 286,500	\$ 538,000	\$ 25,500
353	Transportation Capital Projects	\$ 600,000	\$ 4,869,000	\$ 5,428,000	\$ 41,000
401	Water/Sewer Fund	\$ 5,316,710	\$ 7,621,538	\$ 7,300,102	\$ 5,638,146
403	Stormwater Utility Fund	\$ 1,100,000	\$ 1,447,011	\$ 1,576,891	\$ 970,120
404	Garbage Fund	\$ -	\$ -	\$ -	\$ -
406	Water/Sewer Construction Reserve	\$ 700,000	\$ 3,055,140	\$ 2,490,000	\$ 1,265,140
408	Water/Sewer Bond Redemption	\$ -	\$ -	\$ -	\$ 480
410	PWTF Loan Redemption	\$ -	\$ 312,070	\$ 312,070	\$ -
412	Water/Sewer Bond Redemption	\$ -	\$ -	\$ -	\$ -
413	W/S Revenue Bond Fund	\$ 9,000,000	\$ 2,858,714	\$ 11,706,214	\$ 152,501
414	W/S/Bond Reserve Fund	\$ 1,980,162	\$ -	\$ -	\$ 1,980,162
510	Empl. Security Reserve Fund	\$ 183,533	\$ 350	\$ 30,000	\$ 153,883
520	ER&R - Rolling Stock Fund	\$ 330,000	\$ 175,000	\$ 286,400	\$ 218,600
521	ER&R - IT Fund	\$ 21,000	\$ 30,100	\$ 34,000	\$ 17,100
604	Cemetery Perpetual Care Fund	\$ 325,000	\$ 11,400	\$ -	\$ 336,400
610	Downtown Bond Guarantee Fund	\$ 899,258	\$ 60,000	\$ -	\$ 959,258
631	Agency Fund - Low Income Assist	\$ 5,000	\$ 5,100	\$ 10,100	\$ -
GRAND TOTAL		\$ 28,655,049	\$ 35,915,696	\$ 47,828,889	\$ 16,742,336

Summary of Significant Accounting Policies

The City of Washougal reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is an other comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of Washougal was incorporated in November 1908 and operates under the laws of the state of Washington applicable to a non-charter Code City Mayor-Council form of government. The City is a general purpose government and provides public safety, fire prevention, street improvement, parks and recreation, health and social services and general administrative services. In addition, the City owns and operates water, sewer and sanitary systems. The City uses single entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City:

GOVERNMENTAL FUND TYPES:

General Fund (001-099)

These funds are the primary operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds (100-199)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the City.

Debt Service Funds (200-299)

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Project Funds (300-399)

These funds account for financial resources, which are restricted, committed or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds (500-599)

These funds account for operations that provide goods or services to other departments or funds of the City on a cost-reimbursement basis.

Fiduciary Funds

These funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Agency Funds (600-699)

These funds are used to account assets that City holds for others in an agency capacity.

Per the BARS manual, some of the City's funds are rolled up together to only present one fund for an activity. The City rolls up the enterprise funds 406, 408, 410, 412, 413, and 414 into 401 and also rolls up 521 into 520. The fund 003 is also rolled up into 001 in the Financial Statements.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year's budget appropriations as required by state law.

In accordance with state law, the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

C. Budgets

The City adopts annual appropriated budgets for all governmental fund types and proprietary funds, except debt service funds. Debt service funds use a continuing appropriation, which is established when the original debt ordinance to adopt the debt amortization schedule was approved by council.

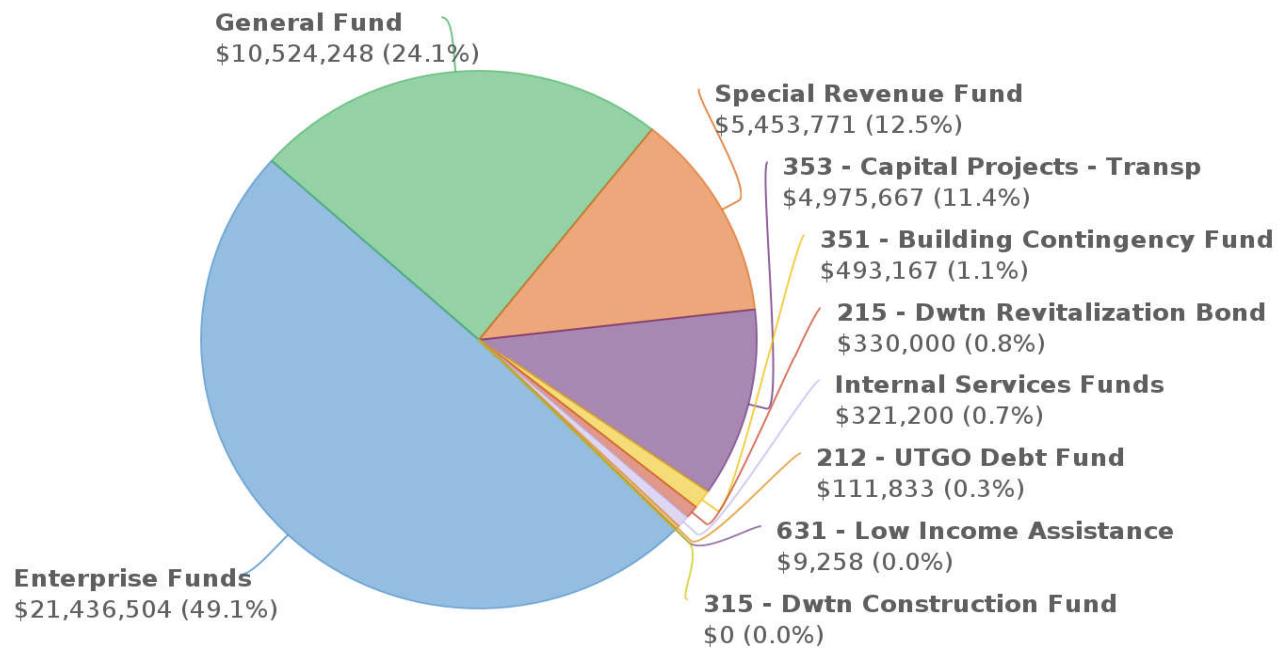
Annual appropriated budgets are adopted at the fund level. The budgets constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

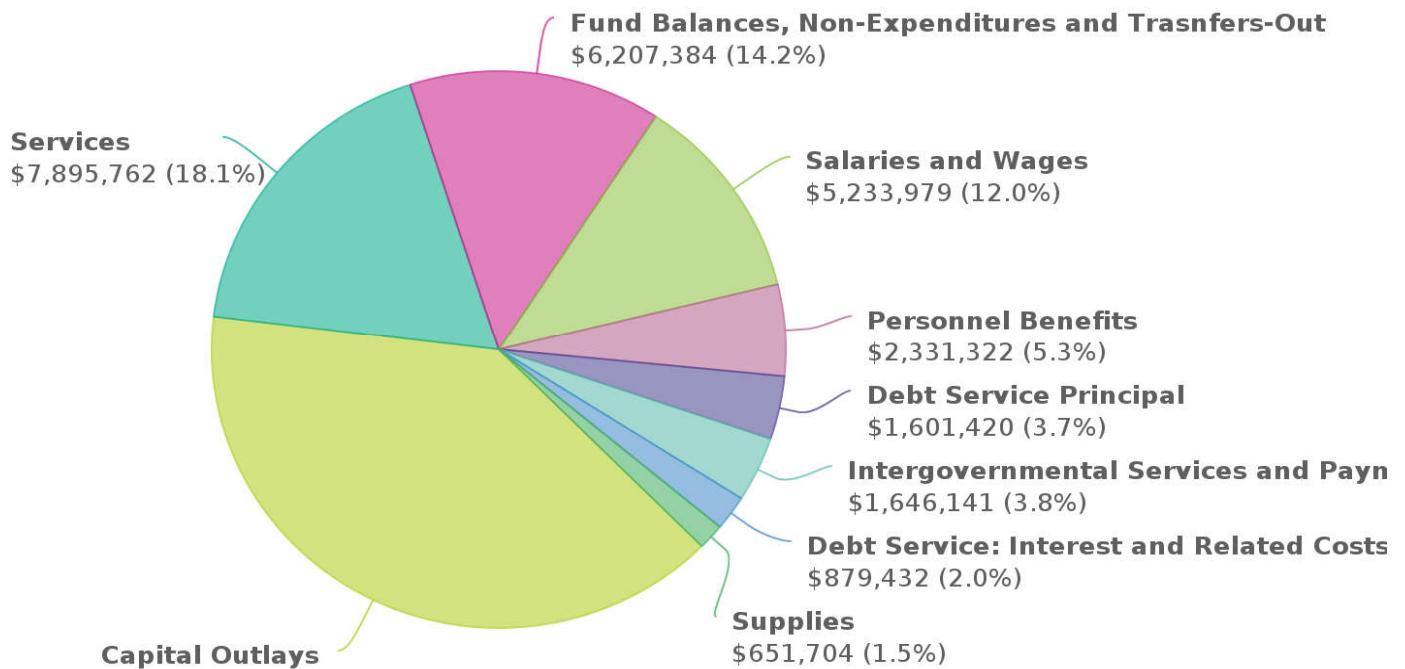
The finance director is authorized to transfer budgeted amounts between departments within any fund or object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours or other conditions of employment must be approved by the City Council.

Budget Overview

Summary By Fund



Summary by Object



Budget Overview Continued

Summary by Fund comparision



**City of Washougal
2016 Adopted Budget**

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

		2014 Actual	2015 Budget	2016 Adopted
311	General Property Taxes *	\$ 3,604,970	\$ 3,952,729	\$ 4,102,266
311	EMS Property Taxes **	\$ 581,122	\$ 652,890	\$ 676,752
313	Retail Sales Taxes/Criminal Justice	\$ 1,324,198	\$ 1,428,781	\$ 1,670,000
316	Business and Occupation Taxes	\$ 2,368,386	\$ 2,138,076	\$ 2,295,000
317	Leasehold Excise Tax	\$ 72,555	\$ 79,845	\$ 88,000
321	Business Licenses and Permits	\$ 335,731	\$ 335,484	\$ 344,000
322	Other Licenses and Permits	\$ 275,704	\$ 260,000	\$ 287,200
334	State Grants	\$ 10,063	\$ 4,000	\$ 6,500
335	State Shared Revenues	\$ 82,796	\$ 84,480	\$ 87,000
336	State Entitlements	\$ 547,025	\$ 500,000	\$ 577,500
341	General Government Charges	\$ 893,909	\$ 851,200	\$ 935,028
342	Public Safety Charges for Services	\$ 136,601	\$ 47,030	\$ 85,500
345	Economic Dev & Animal Control ***	\$ 278,875	\$ 233,640	\$ 331,240
347	WISP Fees/Community Garden	\$ 985	\$ 1,172	\$ 2,000
361	Interest and Other Earnings	\$ 13,263	\$ 12,500	\$ 25,000
362	Rents and leases	\$ 12,752	\$ 13,800	\$ 16,000
369	Miscellaneous	\$ 22,973	\$ 5,700	\$ 8,000
390	Other Revenue Sources/Transfers In	<u>\$ 32,285</u>	<u>\$ 376,283</u>	<u>\$ 285,259</u>
	Total Revenue	\$ 10,594,191	\$ 10,977,610	\$ 11,822,245
308	Beginning Fund Balance	\$ 3,296,637	\$ 3,523,791	\$ 3,012,209
	Total Revenue and Fund Balance	<u>\$ 13,890,828</u>	<u>\$ 14,501,401</u>	<u>\$ 14,834,454</u>
		Subtotal Expenditures	\$ 12,106,698	
	Reserved Ending Fund Balance: 16% of Expenditures (less contract fire payments)	\$ 1,494,132		
	Unreserved Ending Fund Balance	\$ 1,233,625		
	Subtotal Ending Fund Balance	\$ 2,727,756		
		Total Expenditures and Ending Fund Balance	<u>\$ 14,834,454</u>	

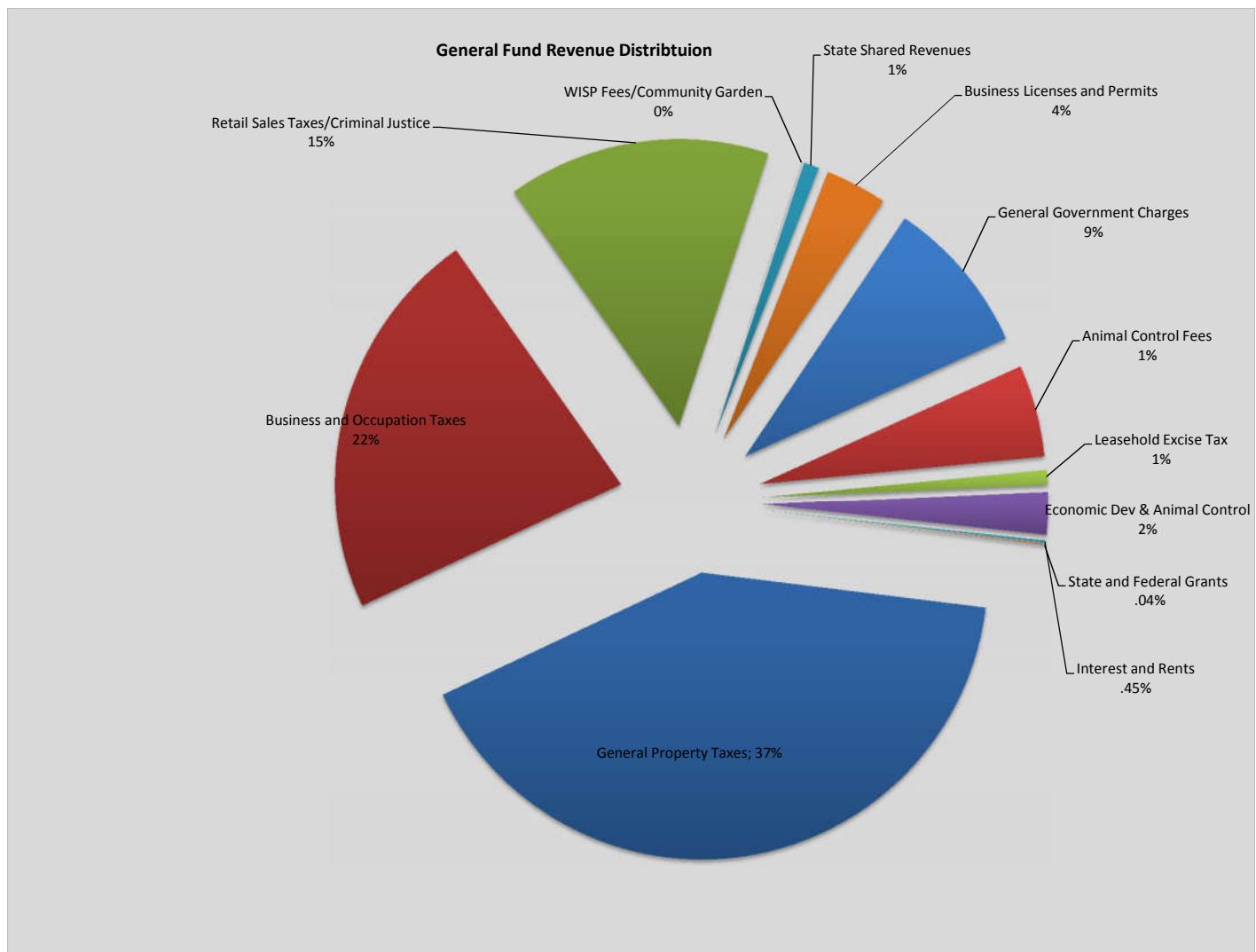
* Levy lid lift included here

** Stand alone EMS levy (50 cents)

*** Economic Development includes the plan check and subdivision fees

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 2016 budget includes the use of \$150K to complete the land use study and the transfer of \$134,453 to Camas for Fire reserves per the interlocal agreement.



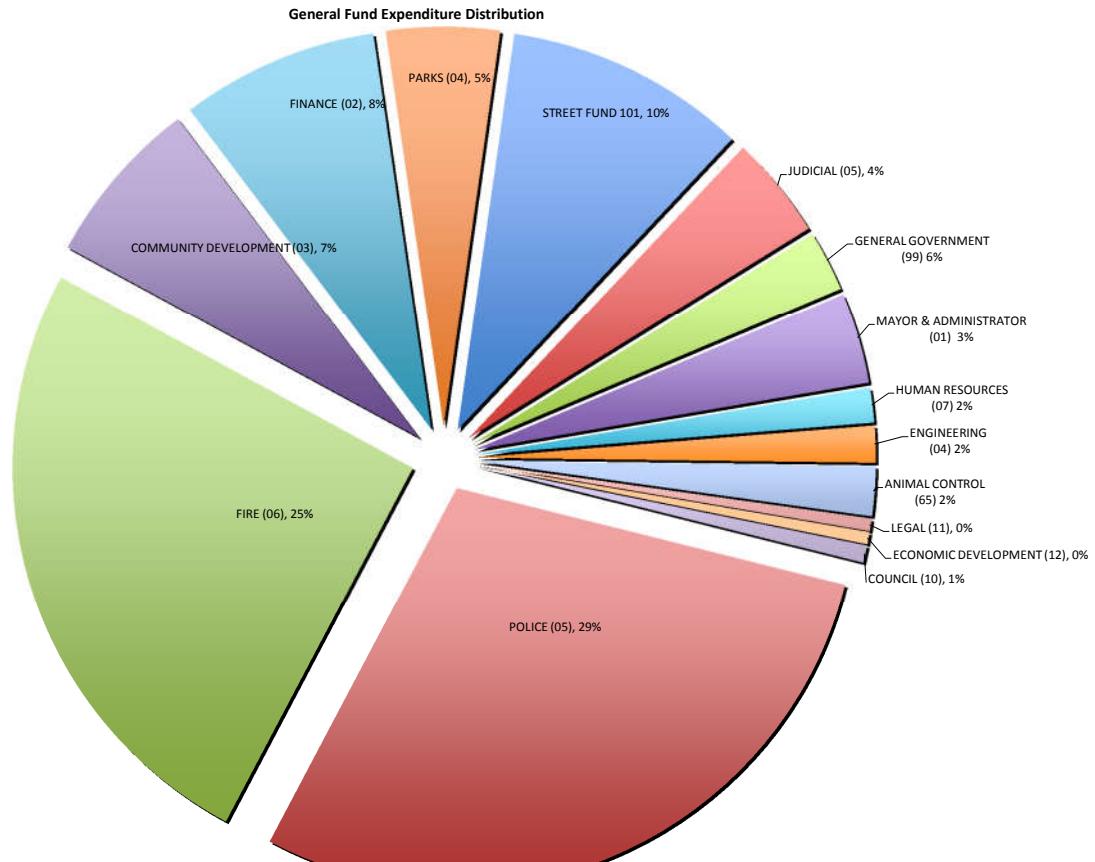
FUND 001 & 101
GENERAL & STREET FUND
EXPENDITURE SUMMARY

	2014 ACTUAL	2015 BUDGET	2016 Adopted
COUNCIL (10)	\$ 74,145	\$ 92,103	\$ 78,175
JUDICIAL (05)	\$ 381,588	\$ 426,030	\$ 463,130
MAYOR & ADMINISTRATOR (01)	\$ 363,375	\$ 366,959	\$ 409,788
HUMAN RESOURCES (07)	\$ 158,257	\$ 153,555	\$ 155,701
FINANCE (02)	\$ 799,465	\$ 892,433	\$ 889,225
ECONOMIC DEVELOPMENT (12)	\$ 76,875	\$ 55,000	\$ 55,000
LEGAL (11)	\$ 45,420	\$ 50,000	\$ 55,000
GENERAL GOVERNMENT (99)	\$ 564,065	\$ 875,935	\$ 873,800 *
POLICE (05)	\$ 2,991,743	\$ 3,175,884	\$ 3,213,960
FIRE (06)	\$ 2,438,467	\$ 2,512,709	\$ 2,804,376
INTERGOVERNMENT SERVICES (99)	\$ 15,494	\$ 15,500	\$ 16,000
COMMUNITY DEVELOPMENT (03)	\$ 569,079	\$ 574,483	\$ 756,242
ENGINEERING (04)	\$ 117,047	\$ 160,754	\$ 165,269
ANIMAL CONTROL (65)	\$ 210,922	\$ 212,272	\$ 222,543
PARKS (04)	\$ 559,854	\$ 501,434	\$ 510,544
CITY BUILDINGS MAINTENANCE (04)	\$ 350,719	\$ 366,035	\$ 350,836
STREET FUND 101	<u>\$ 977,800</u>	<u>\$ 1,058,105</u>	<u>\$ 1,087,108</u>
Total Expenditures	\$ 10,694,313	\$ 11,489,192	\$ 12,106,698
		Projected Revenue	\$ 11,822,245
		Revenue Over Expenditures	<u>\$ (284,453)</u>
		Use of Reserves for Land Use Study	\$ 150,000
		Use of Reserves for Fire Reserves	\$ 134,453
			\$ -
		Revenue Over Expenditures	\$ (0)

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

Expenditure Highlights:

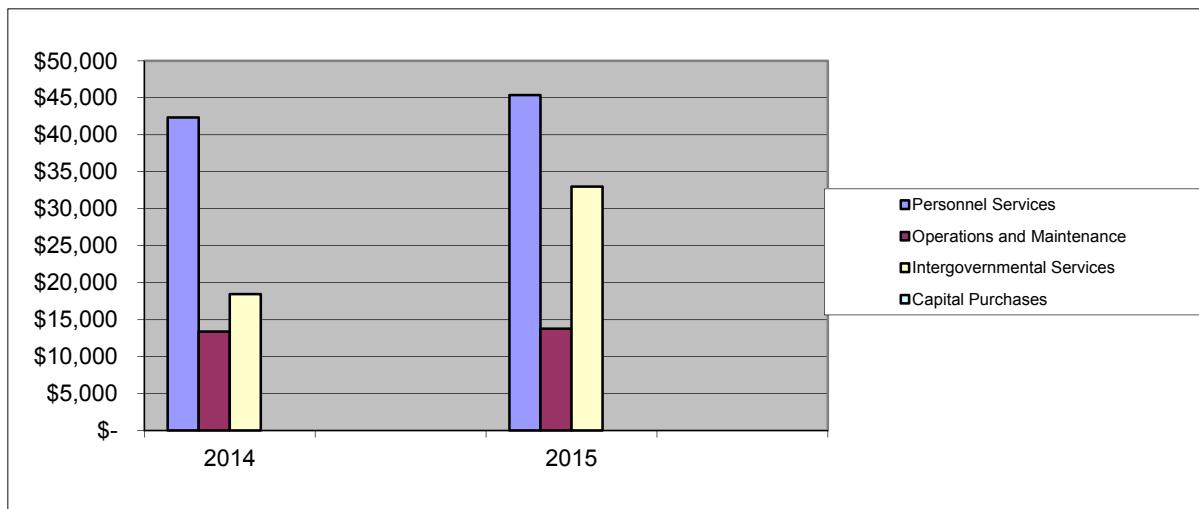
This budget continues our efforts to make enhancements to our community, maintains our current level of core services, is conservative and it is operationally balanced.



**City of Washougal
2016 Adopted Budget**

Fund 001-10 Council/Legislative

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 42,318	\$ 45,348	\$ 45,350
Operations and Maintenance	\$ 13,379	\$ 13,755	\$ 14,825
Intergovernmental Services	\$ 18,448	\$ 33,000	\$ 18,000
Capital Purchases	\$ -	\$ -	\$ -
Total Council/Legislative Services	\$ 74,145	\$ 92,103	\$ 78,175



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Council Members	7.00	7.00	7.00

Highlights:

2016 is a non election year for the council.

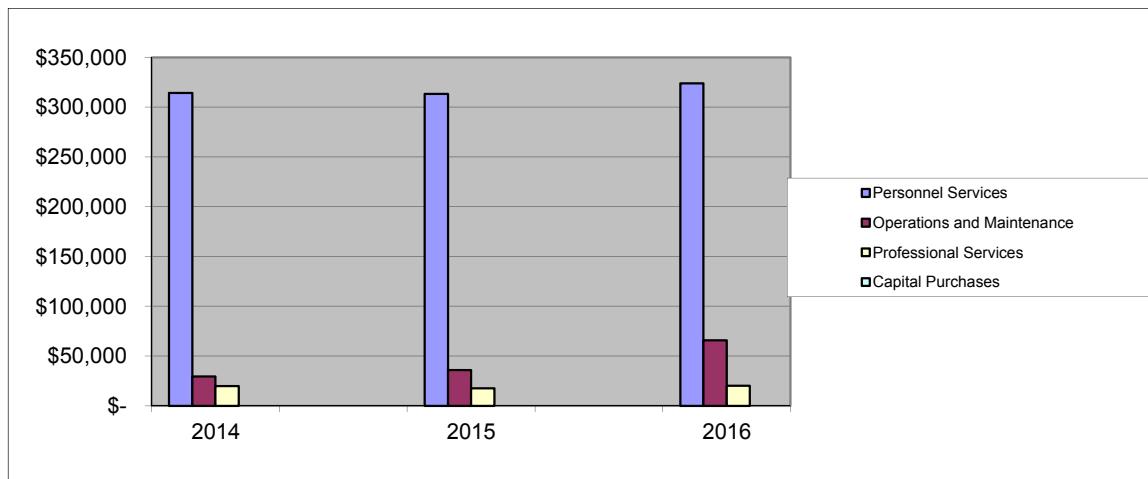
Fund 001-10 - City Council**2016 Adopted Budget**

Fund/Org	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00110511300	5041	PROFESSIONAL SERVICES	NOTICES/OFFICIAL POSTINGS	\$ -	\$ -	\$ -
00110511300	5044	ADVERTISING	NOTICES/OFFICIAL POSTINGS	\$ 2,573	\$ 2,255	\$ 2,260.00
00110511300	5341	CODIFICATION SERVICES	NOTICES/OFFICIAL POSTINGS	\$ 4,620	\$ 3,800	\$ 2,800.00
00110511400	5043	TRAVEL	TRAINING	\$ 2,867	\$ 2,100	\$ 4,000.00
00110511400	5449	TRAINING REGISTRATIONS	TRAINING	\$ 1,715	\$ 3,500	\$ 3,000.00
00110511600	5011	REGULAR SALARIES	COUNCIL OPERATIONS	\$ 39,188	\$ 42,000	\$ 42,000.00
00110511600	5021	INSURANCE BENEFITS	COUNCIL OPERATIONS	\$ 3,130	\$ 3,348	\$ 3,350.00
00110511600	5031	OFFICE SUPPLIES	COUNCIL OPERATIONS	\$ 126	\$ 450	\$ 440.00
00110511600	5035	SMALL TOOL & MINOR EQUIP	COUNCIL OPERATIONS	\$ 14	\$ 400	\$ 620.00
00110511600	5036	OPERATING SUPPLIES	COUNCIL OPERATIONS	\$ 403	\$ 500	\$ 655.00
00110511600	5046	INSURANCE	COUNCIL OPERATIONS	\$ 711	\$ 750	\$ 750.00
00110511600	5049	MISCELLANEOUS	COUNCIL OPERATIONS	\$ 350	\$ -	\$ 300.00
00110511800	5051	INTERGOVT PROF SERVICES	VOTER REGISTRATION COSTS	\$ 18,448	\$ 33,000	\$ 18,000.00
TOTAL EXPENDITURES				\$ 74,145	\$ 92,103	\$ 78,175.00

**City of Washougal
2016 Adopted Budget**

Fund 001-01 Mayor & Administration

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 314,111	\$ 313,332	\$ 323,888
Operations and Maintenance	\$ 29,402	\$ 35,947	\$ 65,900
Professional Services	\$ 19,862	\$ 17,680	\$ 20,000
Capital Purchases	\$ -	\$ -	\$ -
Total Administration Services	\$ 363,375	\$ 366,959	\$ 409,788



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Mayor	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00
Assistant to the City Administrator	0.00	1.00	1.00
Executive Assistant/Deputy Clerk	0.11	0.00	0.00
Totals	2.11	3.00	3.00

Highlights:

The administration budget funds the Mayor, City Administrator and Assistant to the Mayor/City Administrator positions and activities. We have continued to include funds to further the implementation of the strategic plan. We anticipate the following projects/contracts out of this department: legal services, legislative/infrastructure advocacy and support, downtown promotion and enhanced communication.

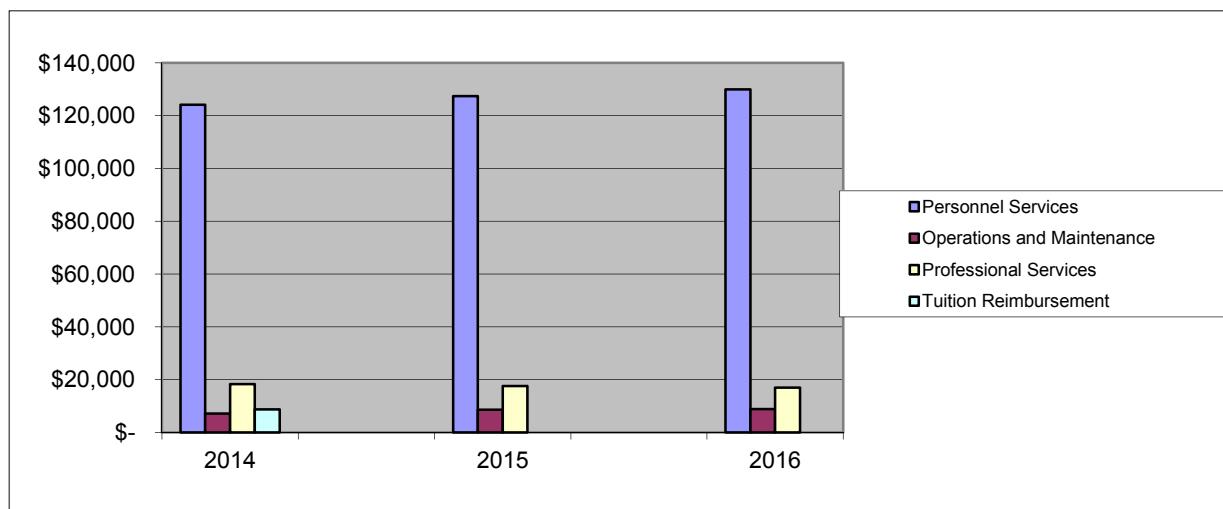
Fund 001-01 - Mayor and Administration**2016 Adopted Budget**

Fund/Org	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00101513100	5011	REGULAR SALARIES	ADMINISTRATOR	\$ 238,356.06	\$ 232,506.57	\$ 237,688.27
00101513100	5012	OVERTIME	ADMINISTRATOR	\$ -	\$ -	\$ -
00101513100	5021	INSURANCE BENEFITS	ADMINISTRATOR	\$ 75,754.63	\$ 80,825.84	\$ 86,200.00
00101513100	5022	WELLNESS INCENTIVE	ADMINISTRATOR	\$ -	\$ -	\$ -
00101513100	5031	OFFICE SUPPLIES	ADMINISTRATOR	\$ 622.10	\$ 300.00	\$ 300.00
00101513100	5035	SMALL TOOLS/MINOR EQUIP	ADMINISTRATOR	\$ -	\$ 300.00	\$ 200.00
00101513100	5036	OPERATING SUPPLIES	ADMINISTRATOR	\$ 364.52	\$ 300.00	\$ 300.00
00101513100	5041	PROFESSIONAL SERVICES	ADMINISTRATOR	\$ 19,861.81	\$ 17,680.00	\$ 20,000.00
00101513100	5046	INSURANCE	ADMINISTRATOR	\$ 3,741.78	\$ 3,800.00	\$ 3,800.00
00101513100	5049	MISCELLANEOUS	ADMINISTRATOR	\$ 467.48	\$ 300.00	\$ 200.00
00101513100	5149	DUES/SUBSCRIPTIONS/MEMBER	ADMINISTRATOR	\$ 1,830.72	\$ 1,700.00	\$ 1,400.00
00101513400	5026	EMPLOYEE RECOGNITION	EXECUTIVE TRAINING	\$ 529.41	\$ 1,000.00	\$ 1,000.00
00101513100	5043	TRAVEL	EXECUTIVE TRAINING	\$ 5,420.83	\$ 7,020.00	\$ 8,800.00
00101513100	5049	STRATEGIC PLANNING	EXECUTIVE	\$ 14,450.00	\$ 18,000.00	\$ 46,700.00
00101513100	5449	TRAINING REGISTRATIONS	EXECUTIVE TRAINING	\$ 1,844.34	\$ 3,000.00	\$ 3,000.00
00101513100	5042	COMMUNICATIONS	EXECUTIVE COMMUNICATIONS	\$ 131.01	\$ 227.00	\$ 200.00
TOTAL EXPENDITURES				\$ 363,374.69	\$ 366,959.41	\$ 409,788.27

**City of Washougal
2016 Adopted Budget**

Fund 001-07 Human Resources

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 124,061	\$ 127,380	\$ 129,891
Operations and Maintenance	\$ 7,133	\$ 8,575	\$ 8,810
Professional Services	\$ 18,325	\$ 17,600	\$ 17,000
Tuition Reimbursement	\$ 8,738	\$ -	\$ -
Total Human Resources Services	\$ 158,257	\$ 153,555	\$ 155,701



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Human Resources Director	1.00	1.00	1.00
Totals	1.00	1.00	1.00

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.

Fund 001-07 - Human Resources

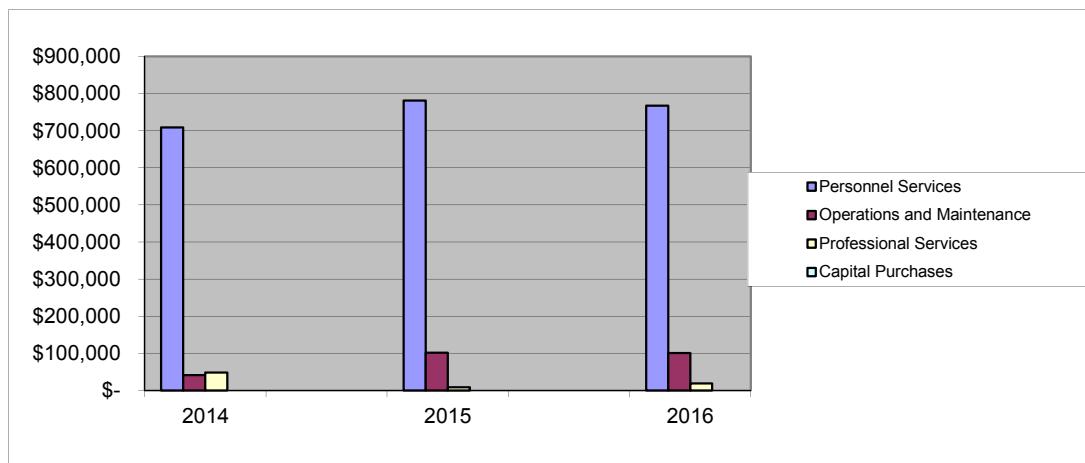
2016 Adopted Budget

Budget & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00107518100	5011	REGULAR SALARIES	HR ADMINISTRATION	\$ 94,754.88	\$ 95,702.31	\$ 96,946.41
00107518100	5012	OVERTIME	HR ADMINISTRATION	\$ -	\$ -	\$ -
00107518100	5021	INSURANCE BENEFITS	HR ADMINISTRATION	\$ 29,306.15	\$ 31,678.03	\$ 32,945.00
00107518100	5023	UNIFORMS AND CLOTHING	HR ADMINISTRATION	\$ -	\$ -	\$ -
00107518100	5149	DUES/SUBSCRIPTIONS/MEMBER	HR ADMINISTRATION	\$ 385.00	\$ 385.00	\$ 390.00
00107518111	5031	OFFICE SUPPLIES	HR SERVICES	\$ 417.52	\$ 270.00	\$ 270.00
00107518111	5036	OPERATING SUPPLIES	HR SERVICES	\$ 46.10	\$ 390.00	\$ 390.00
00107518111	5041	PROFESSIONAL SERVICES	HR SERVICES	\$ 15,819.52	\$ 15,600.00	\$ 15,000.00
00107518111	5044	ADVERTISING	HR SERVICES	\$ 68.17	\$ 490.00	\$ 490.00
00107518111	5046	INSURANCE	HR SERVICES	\$ 1,247.26	\$ 1,300.00	\$ 1,300.00
00107518111	5049	MISCELLANEOUS	HR SERVICES	\$ -	\$ 240.00	\$ 240.00
00107518112	5043	TRAVEL	HR TRAINING	\$ 542.86	\$ 1,840.00	\$ 1,840.00
00107518112	5049	MISCELLANEOUS-TUITION REIMB	HR TRAINING	\$ 8,738.38	\$ -	\$ -
00107518112	5449	TRAINING REGISTRATIONS	HR TRAINING	\$ 1,720.74	\$ 160.00	\$ 390.00
00107517400	5041	PROFESSIONAL SERVICES	CITY TRAINING PROGRAM	\$ 480.00	\$ 1,000.00	\$ 1,000.00
00107517900	5031	OFFICE SUPPLIES	WELLNESS PROGRAM	\$ -	\$ 500.00	\$ 500.00
00107517900	5036	OPERATING SUPPLIES	WELLNESS PROGRAM	\$ 2,216.95	\$ 2,500.00	\$ 2,500.00
00107517900	5041	PROFESSIONAL SERVICES	WELLNESS PROGRAM	\$ 2,025.00	\$ 1,000.00	\$ 1,000.00
00107517900	5049	MISCELLANEOUS	WELLNESS PROGRAM	\$ 488.58	\$ 500.00	\$ 500.00
				\$ -		
			TOTAL EXPENDITURES	\$ 158,257.11	\$ 153,555.34	\$ 155,701.41

**City of Washougal
2016 Adopted Budget**

Fund 001-02 Finance & Information Technology

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 709,264	\$ 781,243	\$ 768,045
Operations and Maintenance	\$ 41,838	\$ 102,190	\$ 101,680
Professional Services	\$ 48,364	\$ 9,000	\$ 19,500
Capital Purchases	\$ -	\$ -	\$ -
Total Finance Services	\$ 799,465	\$ 892,433	\$ 889,225



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Finance Director/City Clerk	1.00	1.00	1.00
Assistant Finance Director	1.00	0.00	0.00
Accounting Manager	1.00	0.00	0.00
Accounting Supervisor	0.00	0.00	1.00
Information Technology Manager	0.00	1.00	1.00
City Lead Accountant/City Accountant	0.00	2.00	0.00
Accounting Specialist	2.00	1.00	3.00
PC Specialist	0.00	1.00	1.00
Clerk	1.00	2.00	1.00
Totals	6.00	8.00	8.00

Highlights:

The 2016 budget includes professional services for financial consulting support services, auditing services from Micro-Flex (compares DOR tax revenue reports to Business Licenses), the annual Sunguard maintenance contract, the annual Open Gov contract, and the City wide internet and phone charges.

Fund 001-02 Finance and Information Technology

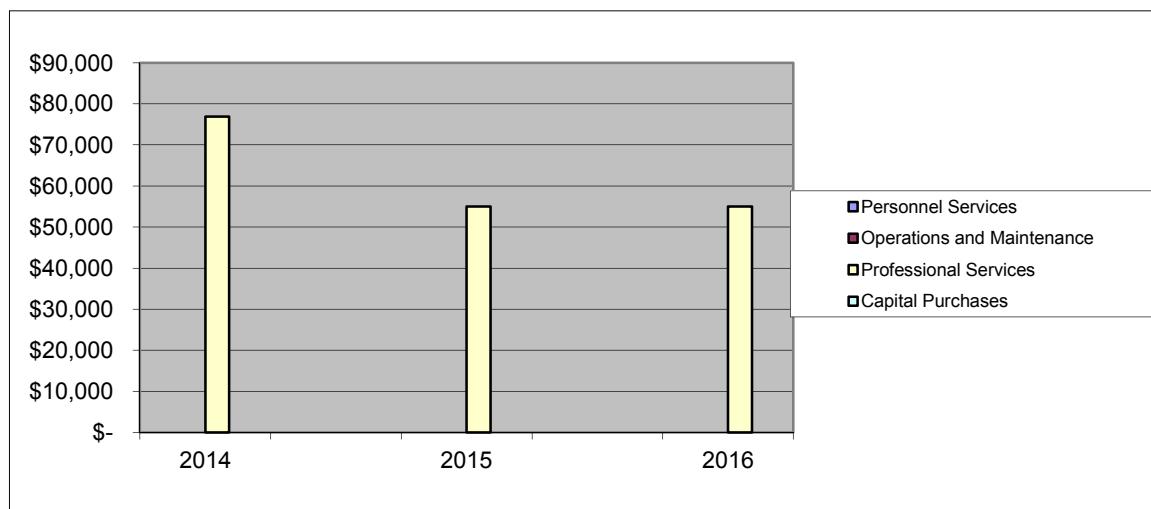
2016 Adopted Budget

Budget & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00102514100	5011	REGULAR SALARIES	FINANCE ADMINISTRATION	\$ 103,909.39	\$ 104,867.94	\$ 109,950.00
00102514100	5021	INSURANCE BENEFITS	FINANCE ADMINISTRATION	\$ 36,509.49	\$ 38,524.48	\$ 42,997.00
00102514100	5031	OFFICE SUPPLIES	FINANCE ADMINISTRATION	\$ 446.53	\$ 800.00	\$ 800.00
00102514100	5036	OPERATING SUPPLIES	FINANCE ADMINISTRATION	\$ 105.71	\$ 1,700.00	\$ 1,500.00
00102514100	5043	TRAVEL	FINANCE ADMINISTRATION	\$ 1,573.53	\$ 1,050.00	\$ 1,050.00
00102514100	5049	MISCELLANEOUS	FINANCE ADMINISTRATION	\$ 449.74	\$ 450.00	\$ 450.00
00102514100	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCE ADMINISTRATION	\$ 586.50	\$ 450.00	\$ 1,000.00
00102514230	5011	REGULAR SALARIES	FINANCIAL SERVICES	\$ 237,634.81	\$ 272,890.71	\$ 266,694.00
00102514230	5012	OVERTIME	FINANCIAL SERVICES	\$ 2,979.92	\$ 1,000.00	\$ 1,000.00
00102514230	5021	INSURANCE BENEFITS	FINANCIAL SERVICES	\$ 140,732.23	\$ 165,795.41	\$ 139,322.00
00102514230	5022	WELLNESS INCENTIVE	FINANCIAL SERVICES	\$ 288.61	\$ 240.00	\$ 480.00
00102514230	5031	OFFICE SUPPLIES	FINANCIAL SERVICES	\$ 429.23	\$ 1,600.00	\$ 1,600.00
00102514230	5036	OPERATING SUPPLIES	FINANCIAL SERVICES	\$ 1,022.95	\$ 1,100.00	\$ 1,100.00
00102514230	5041	PROFESSIONAL SERVICES	FINANCIAL SERVICES	\$ 48,363.99	\$ 9,000.00	\$ 17,500.00
00102514230	5046	INSURANCE	FINANCIAL SERVICES	\$ 10,093.70	\$ 10,500.00	\$ 10,500.00
00102514230	5048	REPAIRS & MAINTENANCE	FINANCIAL SERVICES	\$ -	\$ -	\$ -
00102514230	5049	MISCELLANEOUS	FINANCIAL SERVICES	\$ 70.48	\$ 500.00	\$ 500.00
00102514230	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCIAL SERVICES	\$ 320.00	\$ 150.00	\$ 150.00
00102514400	5043	TRAVEL	FINANCE TRAINING	\$ 1,201.07	\$ 1,050.00	\$ 1,050.00
00102514400	5049	MISCELLANEOUS	FINANCE TRAINING	\$ -	\$ -	\$ -
00102514400	5449	TRAINING REGISTRATIONS	FINANCE TRAINING	\$ 1,469.00	\$ 3,500.00	\$ 3,500.00
00102518816	5011	REGULAR SALARIES	INFORMATION TECHNOLOGY	\$ 136,858.70	\$ 142,901.91	\$ 150,060.00
00102518816	5021	INSURANCE BENEFITS	INFORMATION TECHNOLOGY	\$ 50,639.07	\$ 55,262.26	\$ 58,022.00
00102518816	5031	OFFICE SUPPLIES	INFORMATION TECHNOLOGY	\$ 289.69	\$ 500.00	\$ 500.00
00102518816	5035	SMALL TOOLS/MINOR EQUIP	INFORMATION TECHNOLOGY	\$ 2,428.43	\$ 2,500.00	\$ 2,500.00
00102518816	5036	OPERATING SUPPLIES	INFORMATION TECHNOLOGY	\$ 2,143.39	\$ 2,500.00	\$ 2,500.00
00102518816	5042	COMMUNICATIONS	INFORMATION TECHNOLOGY	\$ 1,379.30	\$ 22,500.00	\$ 25,000.00
00102518816	5041	PROFESSIONAL SERVICES	INFORMATION TECHNOLOGY	\$ 9,900.00	\$ 1,200.00	\$ 2,000.00
00102518816	5149	DUES/SUBSCRIPTIONS/MEMBER	INFORMATION TECHNOLOGY	\$ 3,734.64	\$ 45,900.00	\$ 42,000.00
00102518816	5043	TRAVEL	INFORMATION TECHNOLOGY	\$ 826.17	\$ -	\$ 1,000.00
00102518816	5449	TRAINING REGISTRATIONS	INFORMATION TECHNOLOGY	\$ 3,000.00	\$ 4,000.00	\$ 4,500.00
00102514400	5042	COMMUNICATIONS	FINANCE COMMUNICATIONS	\$ 78.85	\$ -	\$ -
TOTAL EXPENDITURES				\$ 799,465.12	\$ 892,432.71	\$ 889,225.00

**City of Washougal
2016 Adopted Budget**

Fund 001-12 Economic Development

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ 76,875	\$ 55,000	\$ 55,000
Capital Purchases	\$ -	\$ -	\$ -
Total Economic Development Services	\$ 76,875	\$ 55,000	\$ 55,000



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
	0.00	0.00	0.00
Totals	0.00	0.00	0.00

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 2016.

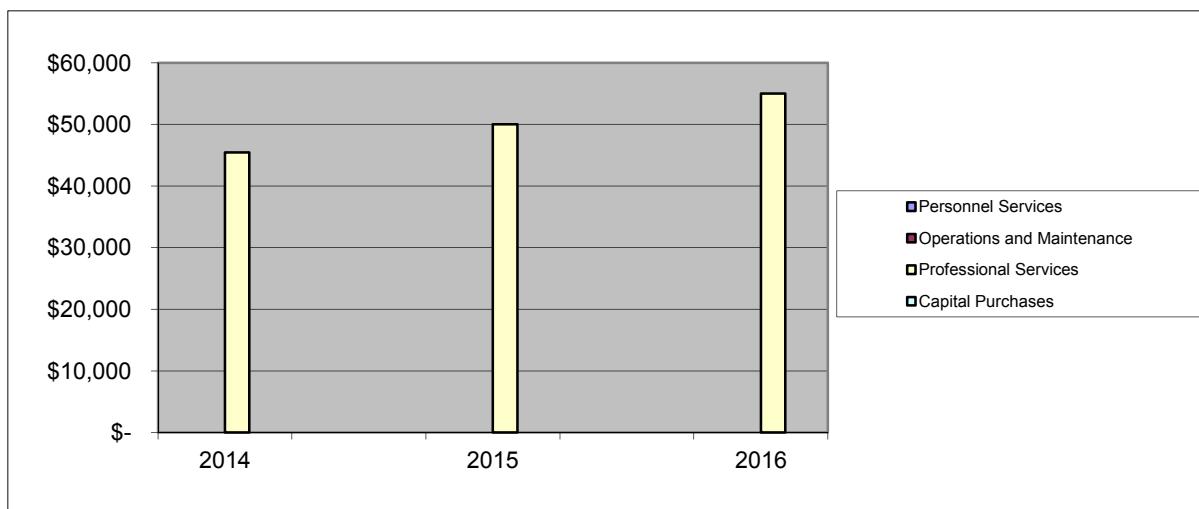
Fund 001-12 Economic Development**2016 Adopted Budget**

Budget & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00112558000	5041	PROFESSIONAL SERVICES	ECONOMIC DEVELOPMENT	\$ 76,875.00	\$ 55,000.00	\$ 55,000.00
			TOTAL EXPENDITURES	<u>\$ 76,875.00</u>	<u>\$ 55,000.00</u>	<u>\$ 55,000.00</u>

**City of Washougal
2016 Adopted Budget**

Fund 001-11 Legal Services

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ 45,420	\$ 50,000	\$ 55,000
Capital Purchases	\$ -	\$ -	\$ -
Total Legal Services	\$ 45,420	\$ 50,000	\$ 55,000



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.

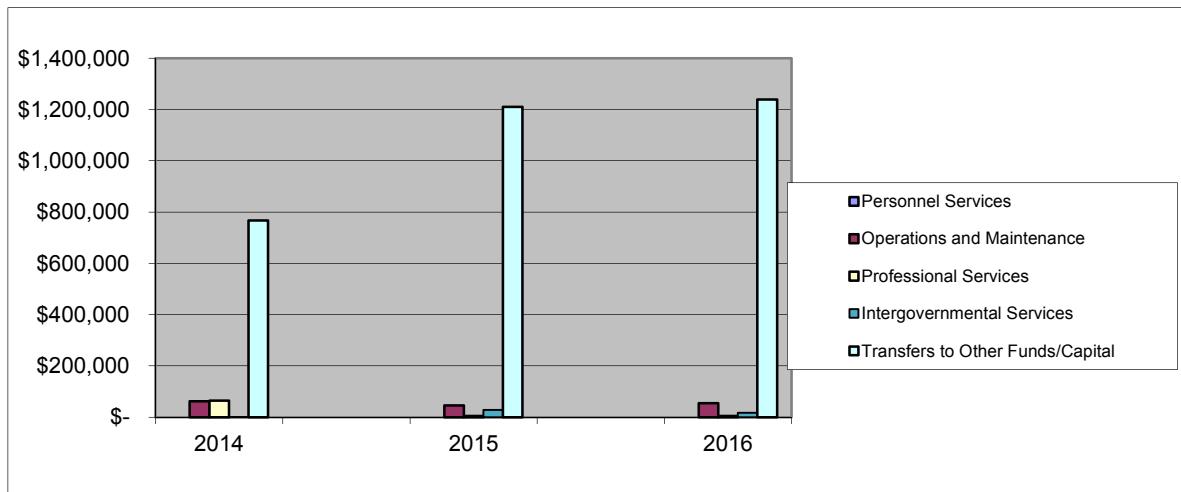
Fund 001-11 - Legal Services**2016 Adopted Budget**

Budget & Org.	Account	Account Title	Account Title	2014 Actual	2015 Budget	2016 Adopted
00111515100	5041	PROFESSIONAL SERVICES	CITY LEGAL ATTORNEY	\$ 45,419.89	\$ 50,000.00	\$ 55,000.00
00111515100	5042	COMMUNICATIONS	LEGAL COMMUNICATIONS	\$ -	\$ -	\$ -
			TOTAL EXPENDITURES	\$ 45,419.89	\$ 50,000.00	\$ 55,000.00

**City of Washougal
2016 Adopted Budget**

Fund 001-99 General Government Services

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ 62,506	\$ 46,285	\$ 54,800
Professional Services	\$ 64,024	\$ 5,000	\$ 5,000
Intergovernmental Services	\$ 1,143	\$ 28,000	\$ 17,500
Transfers to Other Funds/Capital	<u>\$ 767,543</u>	<u>\$ 1,210,650</u>	<u>\$ 1,238,408</u>
Total General Government Services	<u>\$ 895,216</u>	<u>\$ 1,289,935</u>	<u>\$ 1,315,708</u>



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. Intergovernmental includes the costs for the state audit. Transfers include the following: Equipment Replacement (\$180K), Cemetery (\$97,500), Street Fund (\$441,908), Transportation Capital (\$234K), Facilities Capital (\$30K), REET (\$250K) and the addition of funds for refuel Friday (\$5,200) and supporting community events (\$3K).

Fund 001-99 - General Government

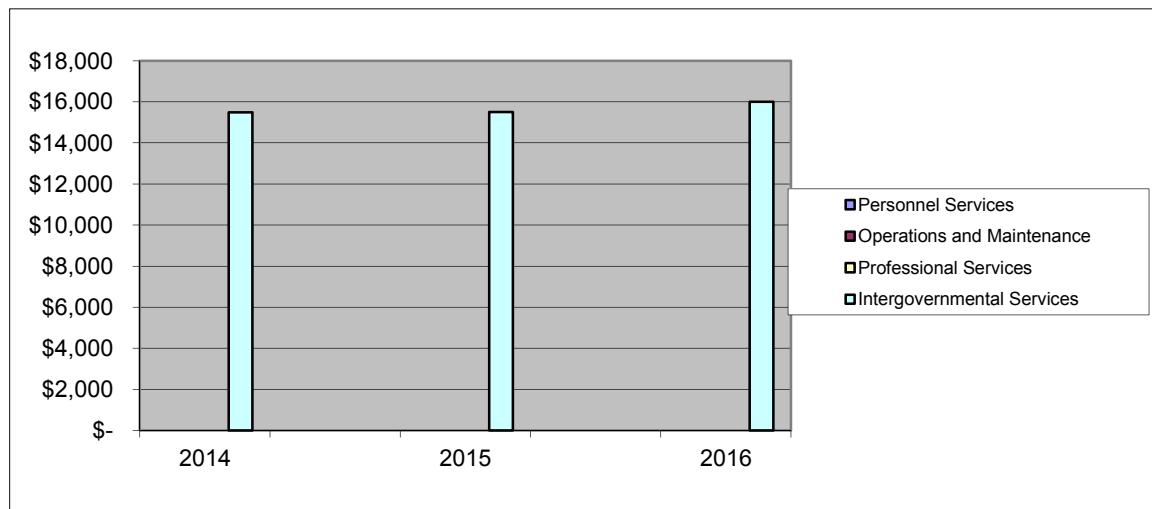
2016 Adopted Budget

Budget & Org.	Account	Account Title	Account Title	2014 Actual	2015 Budget	2016 Adopted
00199514230	5051	INTERGOVT PROF SERVICES	STATE AUDITOR	\$ 1,143.19	\$ 28,000.00	\$ 17,500.00
00199518304	5035	SMALL TOOLS/MINOR EQUIP	CENTRAL FACILITIES	\$ 1,353.49	\$ -	\$ -
00199518304	5036	OPERATING SUPPLIES	CENTRAL FACILITIES	\$ 1,625.99	\$ -	\$ -
00199518304	5045	OPERATING RENTALS/LEASES	CENTRAL FACILITIES	\$ 3,629.06	\$ 5,000.00	\$ 5,000.00
00199518304	5046	INSURANCE	CENTRAL FACILITIES	\$ 2,137.04	\$ 2,100.00	\$ 2,100.00
00199518304	5049	MISCELLANEOUS	CENTRAL FACILITIES	\$ 9.70	\$ 1,000.00	\$ 1,000.00
00199518402	5031	OFFICE SUPPLIES	CENTRAL SUPPLIES	\$ 2,632.28	\$ 5,000.00	\$ 5,000.00
00199518402	5036	OPERATING SUPPLIES	CENTRAL SUPPLIES	\$ 4,411.05	\$ 6,000.00	\$ 5,000.00
00199518860	5041	PROFESSIONAL SERVICES	DATA PROCESSING SVCS	\$ 61,183.40	\$ -	\$ -
00199519902	5149	DUES/SUBSCRIPTIONS/MEMBER	CITY DUES AND MEMBERSHIPS	\$ 23,112.00	\$ 18,000.00	\$ 20,000.00
00199518860	5042	COMMUNICATIONS	GENERAL COMMUNICATIONS	\$ 23,594.92	\$ 9,185.00	\$ 8,500.00
00199539309	5041	PROFESSIONAL SERVICES	WEST COL GORGE HUM SOCIETY	\$ 2,840.72	\$ 5,000.00	\$ 5,000.00
00199573100	5036	OPERATING SUPPLIES	DOWNTOWN SERVICES	\$ -	\$ -	\$ 8,200.00
00199595100	5041	PROFESSIONAL SERVICES	SR 14 DESIGN	\$ -	\$ -	\$ -
00199573521	5099	TRANSFERS	TRANSFER TO ER&R	\$ 242,000.00	\$ 130,000.00	\$ 180,000.00
00199573101	5099	TRANSFERS	TRANSFER TO STREETS	\$ 331,150.36	\$ 414,000.00	\$ 441,908.00
00199573003	5099	TRANSFERS	TRANSFER TO ABATEMENT	\$ -	\$ 40,000.00	\$ -
00199597125	5099	TRANSFERS	TRANSFER TO PEG O&M	\$ -	\$ 5,000.00	\$ 5,000.00
00199597103	5099	TRANSFERS	TRANSFERS TO CEMETERY & EECBG	\$ 75,000.00	\$ 89,650.00	\$ 97,500.00
00199597351	5099	TRANSFERS	TRANSFERS TO FACILITIES CAPITAL	\$ 30,000.00	\$ 42,000.00	\$ 30,000.00
00199597353	5099	TRANSFERS	TRANSFERS TO TRANSPORTATION CA	\$ 30,000.00	\$ 280,000.00	\$ 234,000.00
00199597520	5099	TRANSFERS	OTHER TRANSFERS/PAVEMENT MGT	\$ 59,392.50	\$ 210,000.00	\$ 250,000.00
TOTAL EXPENDITURES				\$ 895,215.70	\$ 1,289,935.00	\$ 1,315,708.00
TOTAL EXPENDITURES EXCLUDING TRANSFER TO STREET FUND AND ABATEMENT FUND				\$ 564,065.34	\$ 875,935.00	\$ 873,800.00

**City of Washougal
2016 Adopted Budget**

Fund 001-99 Intergovernmental Services

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -
Intergovernmental Services	<u>\$ 15,494</u>	<u>\$ 15,500</u>	<u>\$ 16,000</u>
Total Intergovernmental Services	<u>\$ 15,494</u>	<u>\$ 15,500</u>	<u>\$ 16,000</u>



Personnel Schedule (full-time equivalents) - None.

Highlights:

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

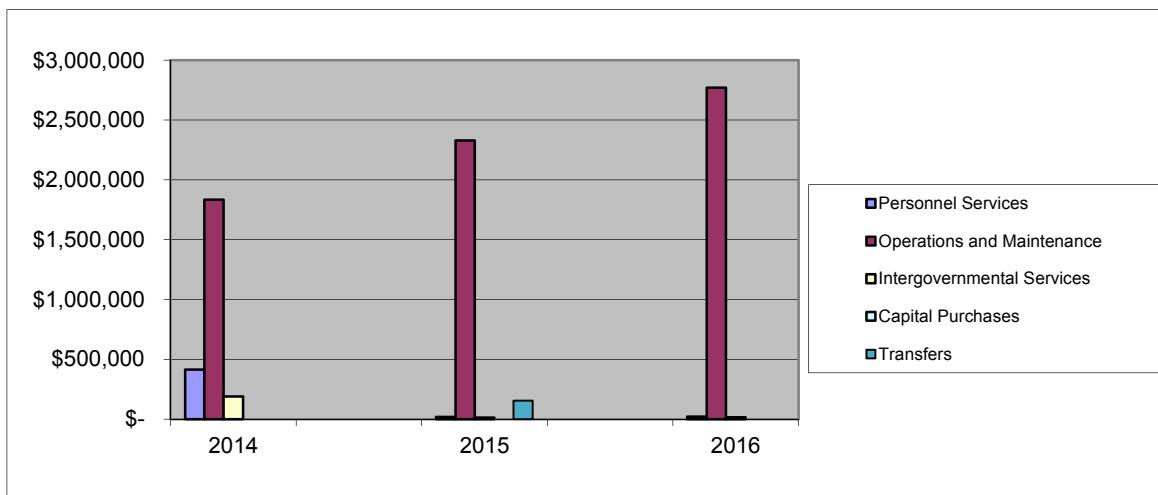
Fund 001-99 - Intergovernmental Services**2016 Adopted Budget**

Fund & Org. Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
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 \$ 2,993.67	\$ 3,000.00	\$ 3,500.00
00199571200	5051	INTERGOVT PROF SERVICES	COMMUNITY SCHOOLS \$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TOTAL EXPENDITURES			\$ 15,493.67	\$ 15,500.00	\$ 16,000.00

**City of Washougal
2016 Adopted Budget**

Fund 001-06 Fire and EMS Services

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 414,554	\$ 18,000	\$ 21,000
Operations and Maintenance	\$ 1,834,513	\$ 2,327,533	\$ 2,768,376
Intergovernmental Services	\$ 189,400	\$ 12,476	\$ 15,000
Capital Purchases	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 154,700	\$ -
Total Fire and EMS Services	\$ 2,438,467	\$ 2,512,709	\$ 2,804,376



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Fire Chief	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	0.00
Fire Marshall	0.00	0.00	0.00
Fire Captain	3.00	3.00	0.00
Firefighter/EMT	6.00	6.00	0.00
IV Technician	1.00	1.00	0.00
Totals	12.00	12.00	0.00

Highlights:

The Fire and EMS Services budget maintains existing service levels. The fire department was merged with Camas in 2014 and the 2016 budget reflects the contract payments to Camas, including the reserve build up payments, versus employee costs. The LEOFF 1 charges and per capita emergency management fee remained the responsibility of the City and are included in this request.

Fund 001-06 Fire and EMS Services

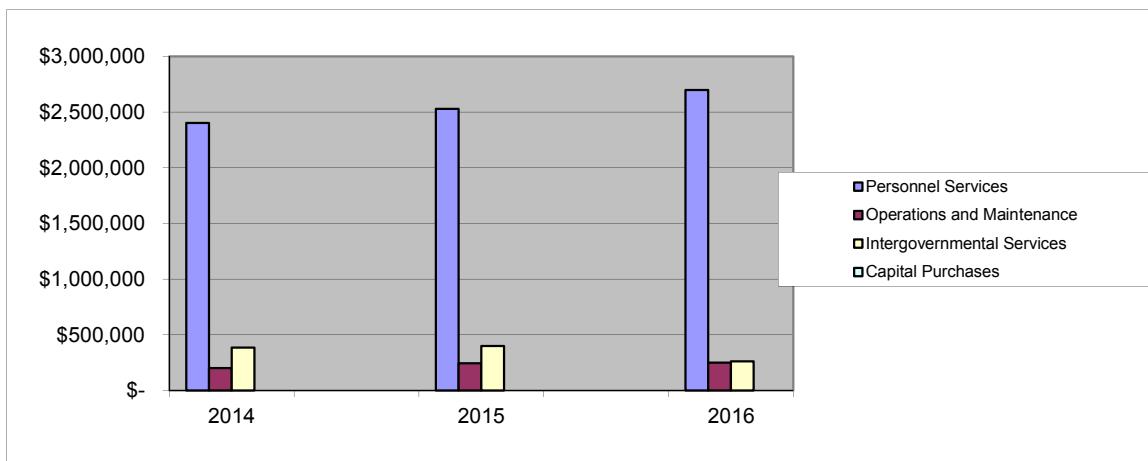
2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00106511700	5051	INTERGOVT PROF SERVICES	ELECTION COSTS	\$ -	\$ -	\$ -
00106517280	5021	INSURANCE BENEFITS	LEOFF I BENEFITS	\$ 19,505.16	\$ 16,000.00	\$ 21,000.00
00106517280	5121	LONG TERM CARE	LEOFF I BENEFITS	\$ 629.40	\$ 2,000.00	\$ -
00106522100	5011	REGULAR SALARIES	FIRE ADMINISTRATION	\$ 37,785.45	\$ -	\$ -
00106522100	5021	INSURANCE BENEFITS	FIRE ADMINISTRATION	\$ 13,546.52	\$ -	\$ -
00106522100	5023	UNIFORMS AND CLOTHING	FIRE ADMINISTRATION	\$ 278.59	\$ -	\$ -
00106522100	5031	OFFICE SUPPLIES	FIRE ADMINISTRATION	\$ 279.30	\$ -	\$ -
00106522100	5043	TRAVEL	FIRE ADMINISTRATION	\$ 1,479.94	\$ -	\$ -
00106522100	5149	DUES/SUBSCRIPTIONS/MEMBER	FIRE ADMINISTRATION	\$ 950.00	\$ -	\$ -
00106522100	5943	CIVIL SERVICE TRAVEL	FIRE ADMINISTRATION	\$ -	\$ -	\$ -
00106522110	5011	REGULAR SALARIES	FIRE ADMIN SUPPORT	\$ -	\$ -	\$ -
00106522110	5012	OVERTIME	FIRE ADMIN SUPPORT	\$ -	\$ -	\$ -
00106522110	5021	INSURANCE BENEFITS	FIRE ADMIN SUPPORT	\$ -	\$ -	\$ -
00106522110	5042	COMMUNICATIONS	FIRE ADMIN SUPPORT	\$ -	\$ -	\$ -
00106522200	5011	REGULAR SALARIES	FIRE SUPPRESSION	\$ 241,304.86	\$ -	\$ -
00106522200	5012	OVERTIME	FIRE SUPPRESSION	\$ 12,005.59	\$ -	\$ -
00106522200	5021	INSURANCE BENEFITS	FIRE SUPPRESSION	\$ 87,520.78	\$ -	\$ -
00106522200	5022	WELLNESS INCENTIVE	FIRE SUPPRESSION	\$ 802.43	\$ -	\$ -
00106522200	5023	UNIFORMS AND CLOTHING	FIRE SUPPRESSION	\$ 1,071.88	\$ -	\$ -
00106522200	5031	OFFICE SUPPLIES	FIRE SUPPRESSION	\$ 519.05	\$ -	\$ -
00106522200	5032	FUEL CONSUMED	FIRE SUPPRESSION	\$ 3,107.65	\$ -	\$ -
00106522200	5035	SMALL TOOLS/MINOR EQUIP	FIRE SUPPRESSION	\$ 10,095.50	\$ -	\$ -
00106522200	5036	OPERATING SUPPLIES	FIRE SUPPRESSION	\$ 1,517.89	\$ -	\$ -
00106522200	5037	BUNKER GEAR	FIRE SUPPRESSION	\$ 9,264.83	\$ -	\$ -
00106522200	5041	PROFESSIONAL SERVICES	FIRE SUPPRESSION	\$ 1,759,516.06	\$ 2,327,533.00	\$ 2,768,376.00
00106522200	5046	INSURANCE	FIRE SUPPRESSION	\$ 28,386.25	\$ -	\$ -
00106522200	5048	REPAIRS & MAINTENANCE	FIRE SUPPRESSION	\$ 4,939.75	\$ -	\$ -
00106522200	5049	MISCELLANEOUS	FIRE SUPPRESSION	\$ 141.86	\$ -	\$ -
00106522200	5051	INTERGOVT PROF SERVICES	FIRE SUPPRESSION	\$ -	\$ -	\$ -
00106522200	5223	VOLUNTEER UNIFORMS	FIRE SUPPRESSION	\$ 102.93	\$ -	\$ -
00106522306	5036	OPERATING SUPPLIES	FIRE PREVENT/INVESTIGATE	\$ 1,360.76	\$ -	\$ -
00106522306	5041	PROFESSIONAL SERVICES	FIRE PREVENT/INVESTIGATE	\$ -	\$ -	\$ -
00106522451	5036	OPERATING SUPPLIES	PERSONNEL TRAINING-FIRE	\$ 1,605.31	\$ -	\$ -
00106522451	5043	TRAVEL	PERSONNEL TRAINING-FIRE	\$ -	\$ -	\$ -
00106522451	5449	TRAINING REGISTRATIONS	PERSONNEL TRAINING-FIRE	\$ 1,055.00	\$ -	\$ -
00106522451	5949	CIVIL SERVICE MISC	PERSONNEL TRAINING-FIRE	\$ -	\$ -	\$ -
00106522500	5047	UTILITY SERVICES	FIRE CONTROL FACILITIES	\$ 6,500.57	\$ -	\$ -
00106522223	5036	OPERATING SUPPLIES	MEDICAL CONSORTIUM	\$ -	\$ -	\$ -
00106522223	5041	PROFESSIONAL SERVICES	MEDICAL CONSORTIUM	\$ 750.00	\$ -	\$ -
00106522450	5043	TRAVEL	EMS PERSONNEL TRAINING	\$ -	\$ -	\$ -
00106522450	5049	MISCELLANEOUS	EMS PERSONNEL TRAINING	\$ -	\$ -	\$ -
00106522450	5449	TRAINING REGISTRATIONS	EMS PERSONNEL TRAINING	\$ -	\$ -	\$ -
00106526500	5032	FUEL CONSUMED	EMS FACILITIES	\$ -	\$ -	\$ -
00106522700	5751	CAMAS AMBULANCE PYTS	AMBULANCE PAYMENTS	\$ 151,088.27	\$ -	\$ -
00106522225	5015	VOLUNTEER REIMBURSEMENT	RESCUE/EMERGENCY AID	\$ -	\$ -	\$ -
00106522200	5042	COMMUNICATIONS	FIRE/EMS COMMUNICATIONS	\$ 3,042.94	\$ -	\$ -
00106522225	5051	INTERGOVT PROF SERVICES	FIRE/EMS COMMUNICATIONS	\$ 13,546.14	\$ 12,476.00	\$ 15,000.00
00106522225	5651	CRESA COSTS	FIRE/EMS COMMUNICATIONS	\$ 24,765.93	\$ -	\$ -
00106594500	5048	REPAIRS & MAINTENANCE	HYDRANT METER / WATER SERV	\$ -	\$ -	\$ -
00106594500	5064	MACHINERY & EQUIPMENT	FIRE/EMS CAPITAL OUTLAY	\$ -	\$ -	\$ -
00106597000	5099	TRANSFERS	TRANSFERS TO OTHER GOVT	\$ -	\$ 154,700.00	\$ -
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENDITURES	\$ 2,438,466.59	\$ 2,512,709.00	\$ 2,804,376.00	

**City of Washougal
2016 Adopted Budget**

Fund 001-05 Police Services

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 2,403,643	\$ 2,529,921	\$ 2,700,035
Operations and Maintenance	\$ 202,919	\$ 244,363	\$ 251,525
Intergovernmental Services	\$ 385,180	\$ 401,600	\$ 262,400
Capital Purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Police Services	<u>\$ 2,991,743</u>	<u>\$ 3,175,884</u>	<u>\$ 3,213,960</u>



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Police Chief	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00
Commander	1.00	1.00	1.00
Sergeant	2.00	4.00	4.00
Corporal	2.00	0.00	0.00
Police Officer	13.00	13.00	14.00
Code Enforcement	1.00	1.00	1.00
Totals	22.00	22.00	23.00

Highlights:

The Police budget increases current levels of service by adding an additional officer. We anticipate the following projects/contracts out of this department: legal services, enhanced communication, File On Q maintenance, transcription services, generator maintenance, radio repairs, and Lexipol annual fees.

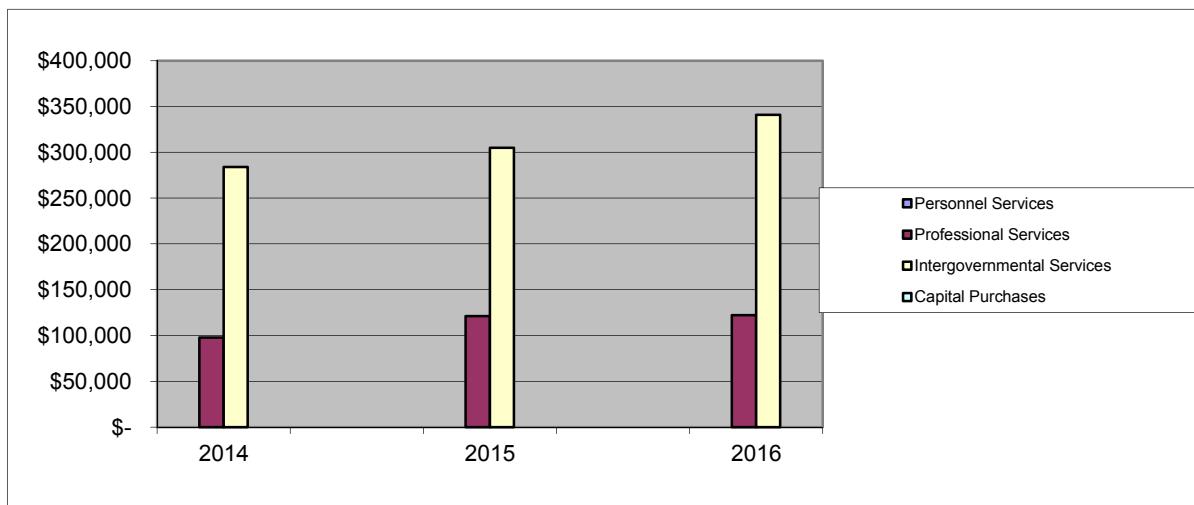
Fund 001-05 - Police
2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00105517380	5021	INSURANCE BENEFITS	LEOFF RETIREE BENEFITS	\$ 10,246.40	\$ 18,000.00	\$ 18,000.00
00105517380	5121	LONG TERM CARE	LEOFF RETIREE BENEFITS	\$ -	\$ 1,000.00	\$ 1,000.00
00105521100	5011	REGULAR SALARIES	POLICE ADMINISTRATION	\$ 113,952.18	\$ 107,023.94	\$ 112,500.00
00105521100	5021	INSURANCE BENEFITS	POLICE ADMINISTRATION	\$ 33,698.28	\$ 33,289.39	\$ 25,526.00
00105521100	5043	TRAVEL	POLICE ADMINISTRATION	\$ 265.81	\$ 500.00	\$ 400.00
00105521100	5046	INSURANCE	POLICE ADMINISTRATION	\$ 33,581.32	\$ 35,000.00	\$ 38,000.00
00105521100	5049	MISCELLANEOUS	POLICE ADMINISTRATION	\$ 245.77	\$ 200.00	\$ 250.00
00105521100	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE ADMINISTRATION	\$ 59.95	\$ 400.00	\$ 400.00
00105521110	5011	REGULAR SALARIES	POLICE ADMIN SUPPORT	\$ 182,318.66	\$ 199,620.69	\$ 203,025.00
00105521110	5012	OVERTIME	POLICE ADMIN SUPPORT	\$ 2,646.03	\$ 1,000.00	\$ 1,000.00
00105521110	5021	INSURANCE BENEFITS	POLICE ADMIN SUPPORT	\$ 73,253.67	\$ 90,004.21	\$ 90,949.00
00105521110	5036	OPERATING SUPPLIES	POLICE ADMIN SUPPORT	\$ 669.09	\$ 200.00	\$ 500.00
00105521110	5042	COMMUNICATIONS	POLICE ADMIN SUPPORT	\$ 860.82	\$ 1,200.00	\$ 1,100.00
00105521210	5011	REGULAR SALARIES	POLICE INVESTIGATIONS	\$ 1,286,795.11	\$ 1,248,479.39	\$ 1,382,050.00
00105521210	5012	OVERTIME	POLICE INVESTIGATIONS	\$ 83,082.44	\$ 90,000.00	\$ 90,000.00
00105521210	5021	INSURANCE BENEFITS	POLICE INVESTIGATIONS	\$ 515,811.59	\$ 631,297.80	\$ 658,949.00
00105521210	5022	WELLNESS INCENTIVE	POLICE INVESTIGATIONS	\$ 232.80	\$ 600.00	\$ 300.00
00105521210	5023	UNIFORMS AND CLOTHING	POLICE INVESTIGATIONS	\$ 10,169.37	\$ 9,500.00	\$ 10,000.00
00105521210	5031	OFFICE SUPPLIES	POLICE INVESTIGATIONS	\$ 6,655.14	\$ 8,250.00	\$ 8,250.00
00105521210	5035	SMALL TOOLS/MINOR EQUIP	POLICE INVESTIGATIONS	\$ 18,000.59	\$ 24,000.00	\$ 24,000.00
00105521210	5036	OPERATING SUPPLIES	POLICE INVESTIGATIONS	\$ 5,202.09	\$ 7,500.00	\$ 7,800.00
00105521210	5041	PROFESSIONAL SERVICES	POLICE INVESTIGATIONS	\$ 21,239.82	\$ 23,850.00	\$ 24,000.00
00105521210	5045	OPERATING RENTALS/LEASES	POLICE INVESTIGATIONS	\$ 776.92	\$ 1,200.00	\$ 1,000.00
00105521210	5049	MISCELLANEOUS	POLICE INVESTIGATIONS	\$ 482.65	\$ 1,000.00	\$ 1,000.00
00105521210	5123	BULLET PROOF VESTS	POLICE INVESTIGATIONS	\$ 1,500.00	\$ 3,800.00	\$ 6,500.00
00105521210	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE INVESTIGATIONS	\$ 774.39	\$ 750.00	\$ 775.00
00105521210	5151	ACCESS	POLICE INVESTIGATIONS	\$ 2,136.00	\$ 2,400.00	\$ 2,400.00
00105521210	5451	SWAT	POLICE INVESTIGATIONS	\$ 15,281.80	\$ 15,300.00	\$ 15,800.00
00105521400	5039	AMMUNITION	POLICE TRAINING	\$ 2,443.91	\$ 4,500.00	\$ 4,500.00
00105521400	5043	TRAVEL	POLICE TRAINING	\$ 5,939.50	\$ 12,480.00	\$ 12,000.00
00105521400	5051	INTERGOVT PROF SERVICES	POLICE TRAINING	\$ 1,175.00	\$ 2,000.00	\$ 8,800.00
00105521400	5449	TRAINING REGISTRATIONS	POLICE TRAINING	\$ 9,133.26	# \$ 11,083.00	# \$ 10,000.00
00105521400	5551	EVOC TRAINING	POLICE TRAINING	\$ -	# \$ 2,200.00	# \$ 2,200.00
00105521400	5931	CIVIL SVC TRAINING SUPPLY	POLICE TRAINING	\$ -	# \$ -	# \$ -
00105521400	5943	CIVIL SERVICE TRAVEL	POLICE TRAINING	\$ -	# \$ -	# \$ -
00105521500	5032	FUEL CONSUMED	POLICE FACILITY COSTS	\$ 40,795.33	# \$ 50,000.00	# \$ 50,000.00
00105521500	5048	REPAIRS & MAINTENANCE	POLICE FACILITY COSTS	\$ 26,145.09	\$ 33,000.00	\$ 35,000.00
00105521901	5047	UTILITY SERVICES	BIO HAZARD WASTE DISPOSAL	\$ 181.13	\$ 350.00	\$ 350.00
00105521910	5036	OPERATING SUPPLIES	POLICE PROPERTY ROOM	\$ 147.83	\$ 1,200.00	\$ 1,200.00
00105521930	5023	UNIFORMS AND CLOTHING	POLICE RESERVES	\$ 869.57	\$ 1,200.00	\$ 1,200.00
00105521930	5039	AMMUNITION	POLICE RESERVES	\$ 799.34	\$ 800.00	\$ 800.00
00105521930	5041	PROFESSIONAL SERVICES	POLICE RESERVES	\$ -	\$ -	\$ -
00105521930	5044	ADVERTISING	POLICE RESERVES	\$ -	\$ -	\$ -
00105521930	5123	BULLET PROOF VESTS	POLICE RESERVES	\$ 1,316.23	\$ 1,800.00	\$ 1,800.00
00105521930	5541	RESERVE/VOLUNTEER R/I	POLICE RESERVES	\$ -	\$ -	\$ -
00105524607	5011	REGULAR SALARIES	CODE ENFORCEMENT	\$ 60,199.30	\$ 63,657.36	\$ 66,050.00
00105524607	5012	OVERTIME	CODE ENFORCEMENT	\$ -	\$ 400.00	\$ 400.00
00105524607	5021	INSURANCE BENEFITS	CODE ENFORCEMENT	\$ 27,136.23	\$ 28,948.58	\$ 30,461.00
00105524607	5022	WELLNESS INCENTIVE	CODE ENFORCEMENT	\$ 108.40	\$ -	\$ -
00105524607	5023	UNIFORMS AND CLOTHING	CODE ENFORCEMENT	\$ 307.20	\$ 300.00	\$ 325.00
00105524607	5032	FUEL CONSUMED	CODE ENFORCEMENT	\$ 1,295.16	\$ 1,000.00	\$ 1,350.00
00105524607	5036	OPERATING SUPPLIES	CODE ENFORCEMENT	\$ 309.80	\$ 300.00	\$ 350.00
00105524607	5041	PROFESSIONAL SERVICES	CODE ENFORCEMENT	\$ 7,165.25	\$ 3,500.00	\$ 5,000.00
00105524607	5042	COMMUNICATIONS	CODE ENFORCEMENT	\$ 86.90	\$ -	\$ -
00105524607	5048	REPAIRS & MAINTENANCE	CODE ENFORCEMENT	\$ 197.52	\$ 900.00	\$ 900.00
00105524607	5049	MISCELLANEOUS	CODE ENFORCEMENT	\$ 7.50	\$ 300.00	\$ 300.00
00105524607	5149	DUES/SUBSCRIPTIONS/MEMBER	CODE ENFORCEMENT	\$ -	\$ 300.00	\$ 300.00
00105528609	5042	COMMUNICATIONS	POLICE COMMUNICATIONS	\$ 19,456.83	\$ 20,600.00	\$ 22,000.00
00105528609	5051	INTERGOVT PROF SERVICES	POLICE COMMUNICATIONS	\$ 15,372.92	\$ 20,000.00	\$ 35,000.00
00105528609	5651	CRESA COSTS	POLICE COMMUNICATIONS	\$ 348,174.45	\$ 357,500.00	\$ 195,000.00
00105586000	5051	INTERGOVT PROF SERVICES	BACKGROUND CHECKS REMIT	\$ 3,040.25	\$ 2,200.00	\$ 3,200.00
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENDITURES	\$ 2,991,742.59	\$ 3,175,884.36	\$ 3,213,960.00	

**City of Washougal
2016 Adopted Budget**

Fund 001-05 Judicial/Court Services

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ -	\$ -	\$ -
Professional Services	\$ 97,585	\$ 121,030	\$ 122,130
Intergovernmental Services	\$ 284,004	\$ 305,000	\$ 341,000
Capital Purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Judicial/Court Services	<u>\$ 381,588</u>	<u>\$ 426,030</u>	<u>\$ 463,130</u>



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.

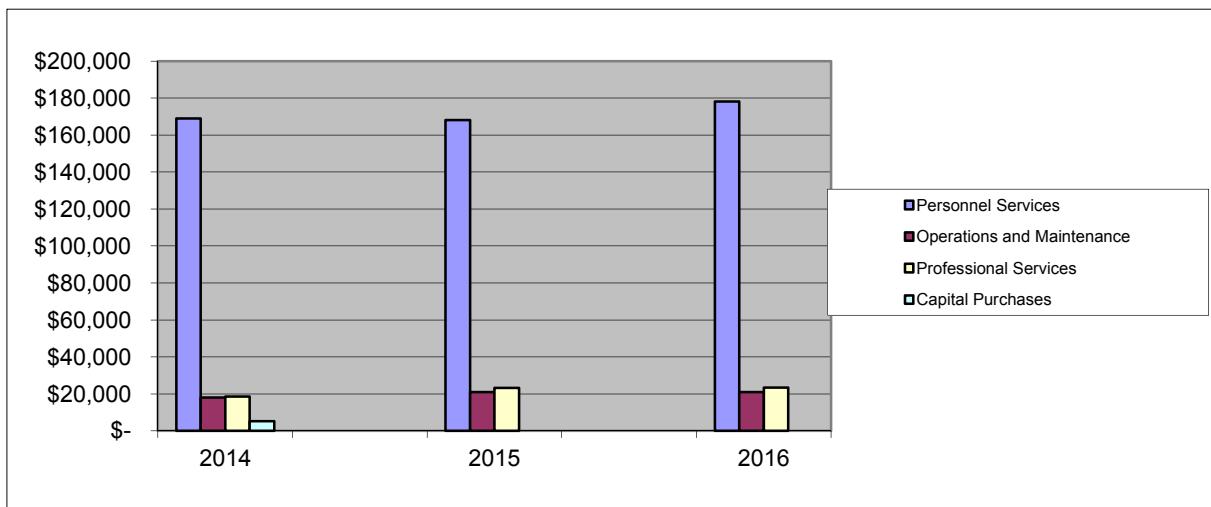
Fund 001-05 - Judicial & Court Services**2016 Adopted Budget**

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00105512501	5041	PROFESSIONAL SERVICES	COURT - Interpreter services	\$ 1,466.25	\$ 1,400.00	\$ 2,500.00
00102512501	5051	INTERGOVT PROF SERVICES	COURT	\$ 118,703.00	\$ 120,000.00	\$ 120,000.00
00102512810	5041	PROFESSIONAL SERVICES	INDIGENT DEFENSE COSTS	\$ 41,475.00	\$ 50,000.00	\$ 50,000.00
00105512501	5036	OFFICE SUPPLIES	COURT	\$ 378.32	\$ -	\$ -
00105515202	5041	PROFESSIONAL SERVICES	PROSECUTING ATTORNEY	\$ 54,264.99	\$ 69,630.00	\$ 69,630.00
00105523206	5051	INTERGOVT PROF SERVICES	MONITORING/WORK CREW	\$ 47,573.24	\$ 50,000.00	\$ 61,000.00
00105523606	5051	INTERGOVT PROF SERVICES	INCARCERATION COSTS	\$ 117,727.32	\$ 135,000.00	\$ 160,000.00
TOTAL EXPENDITURES				\$ 381,588.12	\$ 426,030.00	\$ 463,130.00

**City of Washougal
2016 Adopted Budget**

Fund 001-65 Animal Control

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 169,017	\$ 168,147	\$ 178,203
Operations and Maintenance	\$ 18,114	\$ 20,975	\$ 20,990
Professional Services	\$ 18,561	\$ 23,150	\$ 23,350
Capital Purchases	\$ 5,229	\$ -	\$ -
Total Animal Control Services	\$ 210,922	\$ 212,272	\$ 222,543



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
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. In addition, Camas reimburses the City for payments that the City made to the West Columbia Gorge Humane Society for dogs that belonged to Camas residents.

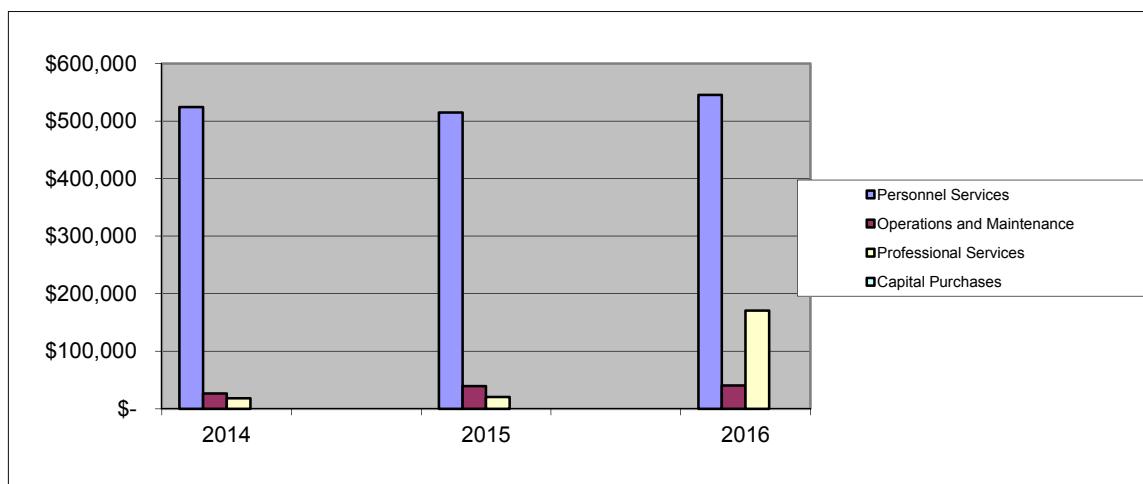
Fund 001-65 - Animal Control**2016 Adopted Budget**

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00165554609	5042	COMMUNICATIONS	ANIMAL CONT COMMUNICATION	295.69	\$ 500.00	\$ 500.00
00165554609	5051	INTERGOVT PROF SERVICES	ANIMAL CONT COMMUNICATION	819.60	\$ 900.00	\$ 990.00
00165554309	5011	REGULAR SALARIES	ANIMAL CONTROL	106,445.71	\$ 106,339.95	\$ 113,160.00
00165554309	5012	OVERTIME	ANIMAL CONTROL	1,164.92	\$ 800.00	\$ 900.00
00165554309	5021	INSURANCE BENEFITS	ANIMAL CONTROL	61,406.18	\$ 61,007.04	\$ 64,143.00
00165554309	5022	WELLNESS INCENTIVE	ANIMAL CONTROL	-	\$ -	\$ -
00165554309	5023	UNIFORMS AND CLOTHING	ANIMAL CONTROL	623.07	\$ 750.00	\$ 725.00
00165554309	5031	OFFICE SUPPLIES	ANIMAL CONTROL	296.47	\$ 250.00	\$ 275.00
00165554309	5032	FUEL CONSUMED	ANIMAL CONTROL	5,814.26	\$ 6,000.00	\$ 6,000.00
00165554309	5035	SMALL TOOLS/MINOR EQUIP	ANIMAL CONTROL	128.99	\$ 325.00	\$ 300.00
00165554309	5036	OPERATING SUPPLIES	ANIMAL CONTROL	604.56	\$ 250.00	\$ 300.00
00165554309	5041	PROFESSIONAL SERVICES	ANIMAL CONTROL	18,561.38	\$ 23,150.00	\$ 23,350.00
00165554309	5042	COMMUNICATIONS	ANIMAL CONTROL	1,029.31	\$ -	\$ -
00165554309	5043	TRAVEL	ANIMAL CONTROL	-	\$ 300.00	\$ 300.00
00165554309	5046	INSURANCE	ANIMAL CONTROL	3,045.79	\$ 3,500.00	\$ 3,500.00
00165554309	5049	MISCELLANEOUS	ANIMAL CONTROL	-	\$ -	\$ -
00165554500	5047	UTILITY SERVICES	ANIMAL CONT FACILITIES	3,665.32	\$ 4,200.00	\$ 4,100.00
00165554500	5048	REPAIRS & MAINTENANCE	ANIMAL CONT FACILITIES	2,820.59	\$ 4,000.00	\$ 4,000.00
00165594500	5064	MACHINERY & EQUIPMENT	ANIMAL CONT CAPITAL	5,229.22	\$ -	\$ -
TOTAL EXPENDITURES				\$ 211,951.06	\$ 212,271.99	\$ 222,543.00

**City of Washougal
2016 Adopted Budget**

Fund 001-03 Community Development

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 524,261	\$ 514,758	\$ 545,457
Operations and Maintenance	\$ 26,545	\$ 39,225	\$ 40,285
Professional Services	\$ 18,273	\$ 20,500	\$ 170,500
Capital Purchases	\$ -	\$ -	\$ -
Total Community Development	\$ 569,079	\$ 574,483	\$ 756,242



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Community Development Director	1.00	1.00	1.00
Planning Manager	1.00	0.00	0.00
Executive Assistant	0.00	0.00	0.00
Permit Technician	1.00	1.00	1.00
Planner	0.00	1.00	1.00
Administrative Assistant	1.00	0.00	0.00
Building Official	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Totals	6.00	5.00	5.00

Highlights:

The 2016 budget includes finishing the comprehensive land use study that was started in 2015.

Fund 001-03 Community Development

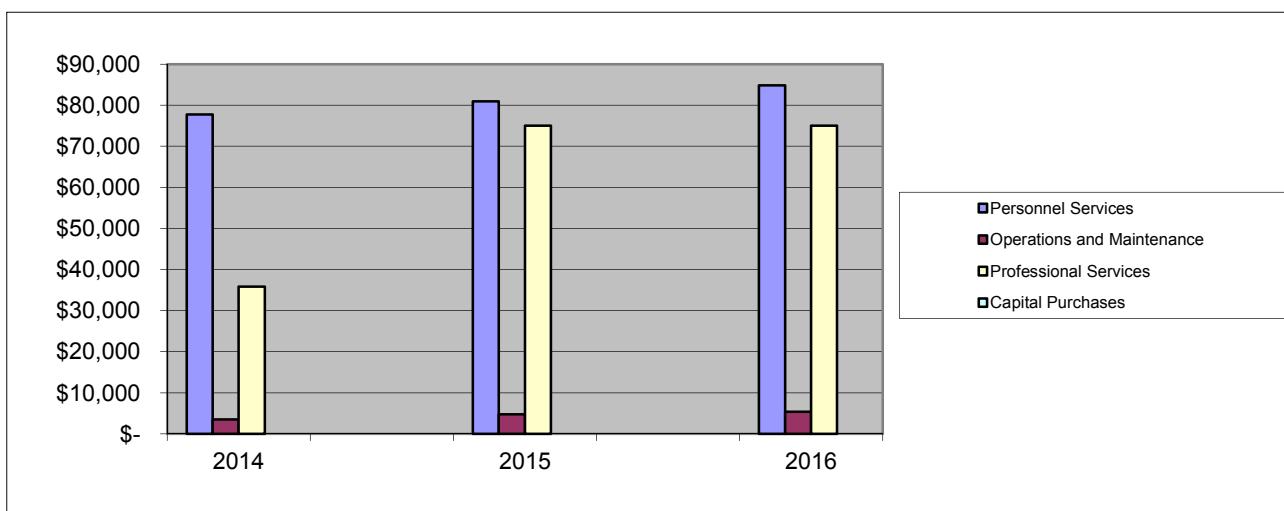
2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00103524207	5011	BLDG PERMITS & INSPECTION	REGULAR SALARIES	\$ 222,767.85	\$ 224,227.68	\$ 227,305.00
00103524207	5021	BLDG PERMITS & INSPECTION	INSURANCE BENEFITS	\$ 78,517.90	\$ 78,163.80	\$ 78,049.00
00103524207	5022	BLDG PERMITS & INSPECTION	WELLNESS INCENTIVE	\$ 108.40	\$ 600.00	\$ 720.00
00103524207	5023	BLDG PERMITS & INSPECTION	UNIFORMS AND CLOTHING	\$ 350.00	\$ 375.00	\$ 375.00
00103524207	5031	BLDG PERMITS & INSPECTION	OFFICE SUPPLIES	\$ 394.18	\$ 1,000.00	\$ -
00103524207	5032	BLDG PERMITS & INSPECTION	FUEL CONSUMED	\$ 2,274.16	\$ 2,500.00	\$ 2,500.00
00103524207	5035	BLDG PERMITS & INSPECTION	SMALL TOOLS/MINOR EQUIP	\$ -	\$ 200.00	\$ 200.00
00103524207	5036	BLDG PERMITS & INSPECTION	OPERATING SUPPLIES	\$ 422.62	\$ 1,000.00	\$ 1,500.00
00103524207	5041	BLDG PERMITS & INSPECTION	PROFESSIONAL SERVICES	\$ -	\$ 500.00	\$ 500.00
00103524207	5042	BLDG PERMITS & INSPECTION	COMMUNICATIONS	\$ 160.91	\$ -	\$ -
00103524207	5049	BLDG PERMITS & INSPECTION	MISCELLANEOUS	\$ -	\$ 150.00	\$ 150.00
00103524207	5149	BLDG PERMITS & INSPECTION	DUES/SUBSCRIPTIONS/MEMBER	\$ 112.50	\$ 500.00	\$ 500.00
00103524400	5043	BLDG/ENFORCE TRAINING	TRAVEL	\$ -	\$ 860.00	\$ 800.00
00103524400	5449	BLDG/ENFORCE TRAINING	TRAINING REGISTRATIONS	\$ 100.00	\$ 740.00	\$ 750.00
00103524500	5048	BLDG/CODE INSP FACILITIES	REPAIRS & MAINTENANCE	\$ 287.76	\$ 500.00	\$ 500.00
00103524207	5042	COMM DEV COMMUNICATIONS	COMMUNICATIONS	\$ -	\$ 100.00	\$ -
00103558100	5011	COMM DEV ADMINISTRATION	REGULAR SALARIES	\$ 99,996.79	\$ 103,750.14	\$ 110,640.00
00103558100	5021	COMM DEV ADMINISTRATION	INSURANCE BENEFITS	\$ 35,471.99	\$ 38,325.49	\$ 40,402.00
00103558100	5031	COMM DEV ADMINISTRATION	OFFICE SUPPLIES	\$ 187.25	\$ 500.00	\$ 1,500.00
00103558100	5035	COMM DEV ADMINISTRATION	SMALL TOOLS/MINOR EQUIP	\$ 427.10	\$ 500.00	\$ 1,500.00
00103558100	5036	COMM DEV ADMINISTRATION	OPERATING SUPPLIES	\$ 39.29	\$ 250.00	\$ 750.00
00103558100	5043	COMM DEV ADMINISTRATION	TRAVEL	\$ 244.63	\$ 1,000.00	\$ 1,000.00
00103558100	5046	COMM DEV ADMINISTRATION	INSURANCE	\$ 7,763.36	\$ 8,000.00	\$ 8,000.00
00103558100	5049	COMM DEV ADMINISTRATION	MISCELLANEOUS	\$ 36.53	\$ 150.00	\$ 150.00
00103558100	5149	COMM DEV ADMINISTRATION	DUES/SUBSCRIPTIONS/MEMBER	\$ 538.00	\$ 650.00	\$ 800.00
00103558100	5449	COMM DEV ADMINISTRATION	TRAINING REGISTRATIONS	\$ 125.00	\$ 1,000.00	\$ 1,000.00
00103558400	5449	PLAN/COMM DEV TRAINING	TRAINING REGISTRATIONS	\$ -	\$ 500.00	\$ 500.00
00103558607	5011	PLANNING & ZONING	REGULAR SALARIES	\$ 69,557.87	\$ 55,791.41	\$ 58,500.00
00103558607	5012	PLANNING & ZONING	OVERTIME	\$ -	\$ -	\$ -
00103558607	5021	PLANNING & ZONING	INSURANCE BENEFITS	\$ 17,948.67	\$ 14,499.58	\$ 30,561.00
00103558607	5022	PLANNING & ZONING	WELLNESS INCENTIVE	\$ 140.00	\$ 300.00	\$ 240.00
00103558607	5031	PLANNING & ZONING	OFFICE SUPPLIES	\$ 90.64	\$ 750.00	\$ -
00103558607	5035	PLANNING & ZONING	SMALL TOOLS/MINOR EQUIP	\$ -	\$ 250.00	\$ 250.00
00103558607	5036	PLANNING & ZONING	OPERATING SUPPLIES	\$ 2,459.05	\$ 1,000.00	\$ 750.00
00103558607	5041	PLANNING & ZONING	PROFESSIONAL SERVICES	\$ 14,147.95	\$ 12,500.00	\$ 162,500.00
00103558607	5042	PLANNING & ZONING	COMMUNICATIONS	\$ 5,667.67	\$ 7,000.00	\$ 7,000.00
00103558607	5043	PLANNING & ZONING	TRAVEL	\$ -	\$ 250.00	\$ 250.00
00103558607	5044	PLANNING & ZONING	ADVERTISING	\$ 4,297.88	\$ 8,000.00	\$ 8,000.00
00103558607	5049	PLANNING & ZONING	MISCELLANEOUS	\$ -	\$ 100.00	\$ 100.00
00103558607	5149	PLANNING & ZONING	DUES/SUBSCRIPTIONS/MEMBER	\$ 318.00	\$ 500.00	\$ 500.00
00103558607	5641	PLANNING & ZONING	HEARINGS EXAMINER SVCS	\$ 4,125.41	\$ 7,500.00	\$ 7,500.00
Total Expenditures				\$ 569,079.36	\$ 574,483.10	\$ 756,242.00

**City of Washougal
2016 Adopted Budget**

Fund 001-04 Engineering

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 77,722	\$ 80,954	\$ 84,854
Operations and Maintenance	\$ 3,514	\$ 4,800	\$ 5,415
Professional Services	\$ 35,812	\$ 75,000	\$ 75,000
Capital Purchases	\$ -	\$ -	\$ -
Total Engineering Services	\$ 117,047	\$ 160,754	\$ 165,269



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Public Works Director	0.00	0.00	0.00
Deputy Director / City Engineer	0.25	0.25	0.25
Engineer Tech/Construction Inspector	0.60	0.60	0.60
Totals	0.85	0.85	0.85

Highlights:

The 2016 budget maintains current service levels. This department accounts for the general fund portion of our engineering services. The remaining F.T.E portions are included in the utility funds. 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.

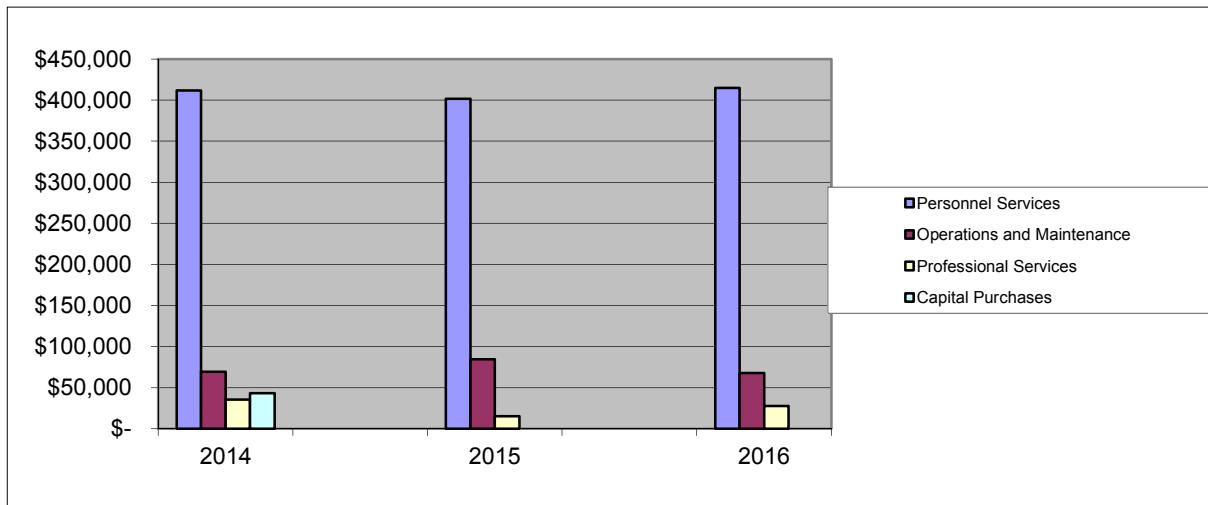
Fund 001-04 General Engineering Services**2016 Adopted Budget**

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00104542200	5011	REGULAR SALARIES	GEN ENGINEERING SVCS	\$ 55,150.69	\$ 56,983.96	\$ 59,750.00
00104542200	5021	INSURANCE BENEFITS	GEN ENGINEERING SVCS	\$ 22,571.03	\$ 23,970.36	\$ 25,104.00
00104542200	5022	WELLNESS INCENTIVE	GEN ENGINEERING SVCS	\$ 240.00	\$ 240.00	\$ 240.00
00104542200	5023	UNIFORMS AND CLOTHING	GEN ENGINEERING SVCS	\$ 210.00	\$ 375.00	\$ 375.00
00104542200	5032	FUEL CONSUMED	GEN ENGINEERING SVCS	\$ 101.48	\$ 1,000.00	\$ 1,000.00
00104542200	5035	SMALL TOOLS	GEN ENGINEERING SVCS	\$ 58.53	\$ -	\$ -
00104542200	5036	OPERATING SUPPLIES	GEN ENGINEERING SVCS	\$ 8.00	\$ 100.00	\$ 100.00
00104542200	5041	PROFESSIONAL SERVICES	GEN ENGINEERING SVCS	\$ 25,324.52	\$ 75,000.00	\$ 75,000.00
00104542200	5042	COMMUNICATIONS	GEN ENGINEERING SVCS	\$ 9,953.23	\$ -	\$ -
00104542200	5046	INSURANCE	GEN ENGINEERING SVCS	\$ 1,060.17	\$ 1,200.00	\$ 1,200.00
00104542200	5048	REPAIRS AND MAINT	GEN ENGINEERING SVCS	\$ 157.70	\$ -	\$ -
00104542200	5041	PROFESSIONAL SERVICES	GEN ENG STUDIES & SURVEYS	\$ 534.02	\$ -	\$ -
00104542200	5049	DUES/SUBSCRIPTIONS	GEN ENGINEERING SVCS	\$ 116.00	\$ -	\$ -
00104542200	5043	TRAVEL	GEN ENGINEERING TRAINING	\$ 1,061.60	\$ 1,500.00	\$ 1,500.00
00104542200	5049	MISCELLANEOUS	GEN ENGINEERING TRAINING	\$ 373.73	\$ 500.00	\$ 500.00
00104542200	5449	TRAINING REGISTRATIONS	GEN ENGINEERING TRAINING	\$ 850.00	\$ 500.00	\$ 500.00
				\$ -	\$ -	\$ -
			TOTAL EXPENDITURES	\$ 117,770.70	\$ 161,369.32	\$ 165,269.00

**City of Washougal
2016 Adopted Budget**

Fund 001-04 Parks

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 411,584	\$ 401,556	\$ 414,802
Operations and Maintenance	\$ 69,503	\$ 84,678	\$ 67,942
Professional Services	\$ 35,485	\$ 15,200	\$ 27,800
Capital Purchases	\$ 43,281	\$ -	\$ -
Total Parks Services	\$ 559,854	\$ 501,434	\$ 510,544



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Public Works Director	0.025	0.025	0.025
Parks/Cemetery/Facilities Manager	0.750	0.750	0.750
Procurement / Program Specialist	0.025	0.025	0.025
Administrative Assistant	0.050	0.050	0.050
Maintenance Worker I/II/III	2.450	2.350	2.350
Totals	3.30	3.20	3.20

Highlights:

The 2016 budget maintains existing service levels. Included in the O&M budget is \$10K for preventative tree maintenance and \$2,600 for a class for the senior community. 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

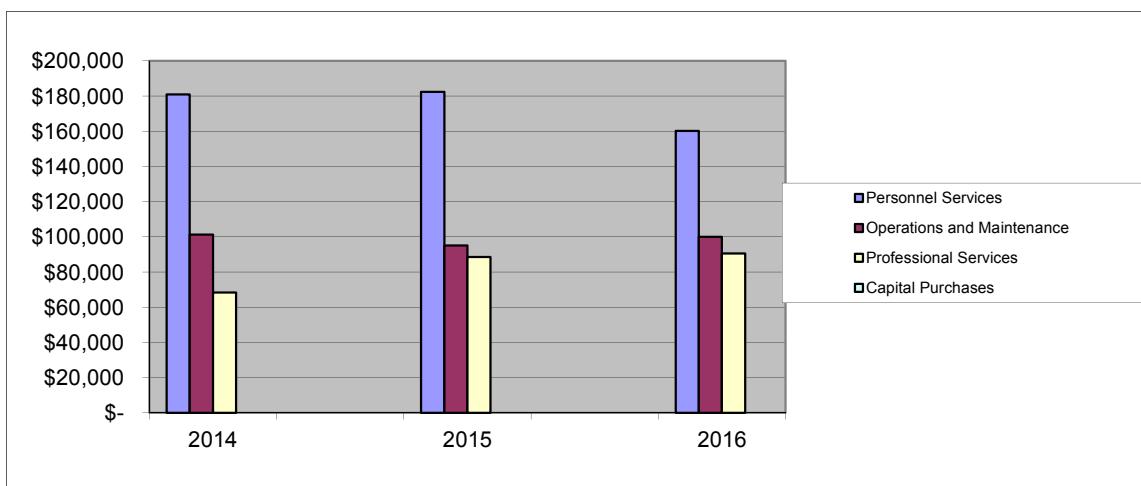
2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00104576805	5011	REGULAR SALARIES	PARKS OPS & MAINTENANCE	\$ 251,359.51	\$ 249,626.63	\$ 254,230.00
00104576805	5012	OVERTIME	PARKS OPS & MAINTENANCE	\$ 9,452.64	\$ 4,000.00	\$ 5,000.00
00104576805	5013	REGULAR SALARY - SUMMER	PARKS OPS & MAINTENANCE	\$ 25,619.97	\$ 32,760.00	\$ 34,000.00
00104576805	5021	INSURANCE BENEFITS	PARKS OPS & MAINTENANCE	\$ 123,402.69	\$ 114,319.51	\$ 120,572.00
00104576805	5022	WELLNESS INCENTIVE	PARKS OPS & MAINTENANCE	\$ -	\$ -	\$ -
00104576805	5023	UNIFORMS AND CLOTHING	PARKS OPS & MAINTENANCE	\$ 1,749.44	\$ 850.00	\$ 1,000.00
00104576805	5031	OFFICE SUPPLIES	PARKS OPS & MAINTENANCE	\$ 288.28	\$ 700.00	\$ 700.00
00104576805	5032	FUEL CONSUMED	PARKS OPS & MAINTENANCE	\$ 7,049.86	\$ 7,000.00	\$ 7,000.00
00104576805	5035	SMALL TOOLS/MINOR EQUIP	PARKS OPS & MAINTENANCE	\$ 374.20	\$ 3,000.00	\$ 3,000.00
00104576805	5036	OPERATING SUPPLIES	PARKS OPS & MAINTENANCE	\$ 18,841.73	\$ 20,000.00	\$ 18,000.00
00104576805	5038	PARK BOARD DISCRETIONARY	PARKS OPS & MAINTENANCE	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
00104576805	5041	PROFESSIONAL SERVICES	PARKS OPS & MAINTENANCE	\$ 35,281.51	\$ 15,000.00	\$ 27,600.00
00104576805	5042	COMMUNICATIONS	PARKS OPS & MAINTENANCE	\$ 203.85	\$ 200.00	\$ 200.00
00104576805	5043	TRAVEL	PARKS OPS & MAINTENANCE	\$ 74.45	\$ -	\$ -
00104576805	5045	OPERATING RENTALS/LEASES	PARKS OPS & MAINTENANCE	\$ 346.20	\$ 1,000.00	\$ 1,000.00
00104576805	5046	INSURANCE	PARKS OPS & MAINTENANCE	\$ 5,046.54	\$ 5,200.00	\$ 5,200.00
00104576805	5047	UTILITY SERVICES	PARKS OPS & MAINTENANCE	\$ 16,968.10	\$ 16,000.00	\$ 16,000.00
00104576805	5048	REPAIRS & MAINTENANCE	PARKS OPS & MAINTENANCE	\$ 7,486.71	\$ 23,000.00	\$ 10,000.00
00104576805	5049	MISCELLANEOUS	PARKS OPS & MAINTENANCE	\$ 9,371.71	\$ 5,000.00	\$ 3,242.46
00104576805	5149	DUES/SUBSCRIPTIONS/MEMBER	PARKS OPS & MAINTENANCE	\$ 442.91	\$ 500.00	\$ 500.00
00104576805	5449	TRAINING REGISTRATIONS	PARKS OPS & MAINTENANCE	\$ 1,212.55	\$ 1,278.00	\$ 1,300.00
00104594576	5061	LAND AND LAND IMPROVEMENT	PARKS CAPITAL OUTLAY	\$ 43,280.87	\$ -	\$ -
			\$	\$ -	\$ -	\$ -
			TOTAL EXPENDITURES	\$ 559,853.72	\$ 501,434.14	\$ 510,544.46

**City of Washougal
2016 Adopted Budget**

Fund 001-04 City Buildings Operations and Maintenance

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 181,025	\$ 182,341	\$ 160,236
Operations and Maintenance	\$ 101,316	\$ 95,194	\$ 100,100
Professional Services	\$ 68,378	\$ 88,500	\$ 90,500
Capital Purchases	\$ -	\$ -	\$ -
Total City Buildings Services	\$ 350,719	\$ 366,035	\$ 350,836



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Public Works Director	0.050	0.025	0.025
Senior Analyst	0.050	0.000	0.000
Parks/Cemetery/Facilities Manager	0.250	0.250	0.250
Procurement / Program Specialist	0.050	0.025	0.025
Maintenance Worker I/II/III	1.300	1.200	1.200
Totals	1.70	1.50	1.50

Highlights:

The 2016 budget includes care, maintenance, janitorial service - \$65K and utility costs of City Facilities. Existing service levels are maintained. 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

2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
00104518205	5011	REGULAR SALARIES	FACILITIES OPS & MAINT	\$ 119,404.17	\$ 119,718.72	\$ 100,510.00
00104518205	5012	OVERTIME	FACILITIES OPS & MAINT	\$ 1,886.27	\$ 2,000.00	\$ 2,500.00
00104518205	5013	REGULAR SALARY - SUMMER	FACILITIES OPS & MAINT	\$ 5,781.27	\$ 6,000.00	\$ -
00104518205	5021	INSURANCE BENEFITS	FACILITIES OPS & MAINT	\$ 52,466.23	\$ 54,121.94	\$ 56,226.00
00104518205	5023	UNIFORMS AND CLOTHING	FACILITIES OPS & MAINT	\$ 1,487.25	\$ 500.00	\$ 1,000.00
00104518205	5031	OFFICE SUPPLIES	FACILITIES OPS & MAINT	\$ 288.28	\$ 500.00	\$ 700.00
00104518205	5032	FUEL CONSUMED	FACILITIES OPS & MAINT	\$ 6,297.94	\$ 7,000.00	\$ 7,000.00
00104518205	5035	SMALL TOOLS/MINOR EQUIP	FACILITIES OPS & MAINT	\$ 2,185.22	\$ 1,000.00	\$ 1,500.00
00104518205	5036	OPERATING SUPPLIES	FACILITIES OPS & MAINT	\$ 20,014.82	\$ 19,794.00	\$ 20,000.00
00104518205	5041	PROFESSIONAL SERVICES	FACILITIES OPS & MAINT	\$ 64,571.30	\$ 83,000.00	\$ 85,000.00
00104518205	5042	COMMUNICATIONS	FACILITIES OPS & MAINT	\$ 1,772.80	\$ 2,000.00	\$ 2,000.00
00104518205	5043	TRAVEL	FACILITIES OPS & MAINT	\$ 68.36	\$ -	\$ 300.00
00104518205	5044	ADVERTISING	FACILITIES OPS & MAINT	\$ 21.99	\$ -	\$ 100.00
00104518205	5045	OPERATING RENTALS/LEASES	FACILITIES OPS & MAINT	\$ -	\$ 500.00	\$ 500.00
00104518205	5046	INSURANCE	FACILITIES OPS & MAINT	\$ 5,505.11	\$ 5,700.00	\$ 5,700.00
00104518205	5047	UTILITY SERVICES	FACILITIES OPS & MAINT	\$ 40,065.62	\$ 34,000.00	\$ 35,000.00
00104518205	5048	REPAIRS & MAINTENANCE	FACILITIES OPS & MAINT	\$ 25,610.60	\$ 24,500.00	\$ 27,000.00
00104518205	5049	MISCELLANEOUS	FACILITIES OPS & MAINT	\$ 260.61	\$ 2,000.00	\$ 2,000.00
00104518205	5053	INTERGOVT TAXES	FACILITIES OPS & MAINT	\$ -	\$ -	\$ -
00104518205	5449	TRAINING REGISTRATIONS	FACILITIES OPS & MAINT	\$ 996.96	\$ 200.00	\$ 300.00
00104518205	5042	COMMUNICATIONS	GEN PW COMMUNICATIONS	\$ 2,033.78	\$ 3,500.00	\$ 3,500.00
00104594518	5062	BLDGS AND STRUCTURES	FACILITIES CAPITAL OUTLAY	\$ -	\$ -	\$ -
00104594518	5063	OTHER IMPROVEMENTS	FACILITIES CAPITAL OUTLAY	\$ -	\$ -	\$ -
				\$ -		
			Total Expenditures	\$ 350,718.58	\$ 366,034.66	\$ 350,836.00

**City of Washougal
2016 Adopted Budget**

Fund 003 - Nuisance Abatement Fund

		2014 Actual	2015 Budgeted	2016 Adopted
390-000-00	Other Revenue Sources/Transfers	\$ -	\$ 40,000.00	\$ -
	Subtotal Revenues	\$ -	\$ 40,000.00	\$ -
308-000-00	Beginning Fund Balance	\$ -	\$ -	\$ 59,000.00
	Total Revenues and Fund Balance	\$ -	\$ 40,000.00	<u>\$ 59,000.00</u>
Expenditures				
	Salary	\$ 2,329.71		\$ 2,500.00
	Benefits	\$ 1,058.76		\$ 2,000.00
	Abatement Costs	\$ 12,957.60		\$ 15,000.00
			Subtotal Expenditures	\$ 19,500.00
			Ending Fund Balance	<u>\$ 39,500.00</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 59,000.00</u>

Highlights:

This is a new fund to provide for any nuisance abatements that may be necessary for the City to undertake. Expenditures are proposed in case abatements are necessary. Costs can be liened against abated properties, generating unknown revenues in the future.

**City of Washougal
2016 Adopted Budget**

Fund 101 Street Fund Revenue Summary

		2014 Actual	2015 Budgeted	2016 Adopted
311-000-00	General Property Taxes	\$ -	\$ -	\$ -
316-000-00	Utility Taxes	\$ 202,348.67	\$ 215,000.00	\$ 215,000.00
320-000-00	Licenses/Permits/Franchise Fees	\$ 131,198.88	\$ 127,534.00	\$ 120,000.00
330-000-00	State Shared Revenues/Grants	\$ 300,743.67	\$ 295,828.00	\$ 300,000.00
340-000-00	General Government Charges	\$ 8,587.47	\$ 6,000.00	\$ 9,000.00
360-000-00	Interest and Rents	\$ 2.04	\$ -	\$ -
369-000-00	Miscellaneous Sales	\$ 6,561.55	\$ -	\$ 1,200.00
390-000-00	Other Revenue Sources/Transfers	\$ 331,150.36	\$ 414,000.00	\$ 441,908.00
	Subtotal Revenues	\$ 980,592.64	\$ 1,058,362.00	\$ 1,087,108.00
308-000-00	Beginning Fund Balance	\$ -	\$ 6,000.00	\$ -
	Total Revenues and Fund Balance	\$ 980,592.64	\$ 1,064,362.00	\$ <u>1,087,108.00</u>
			Subtotal Expenditures	\$ 1,087,108.00
			Ending Fund Balance-Contingency	<u>\$ -</u>
			Total Expenditures and Ending Fund Balance	\$ <u>1,087,108.00</u>

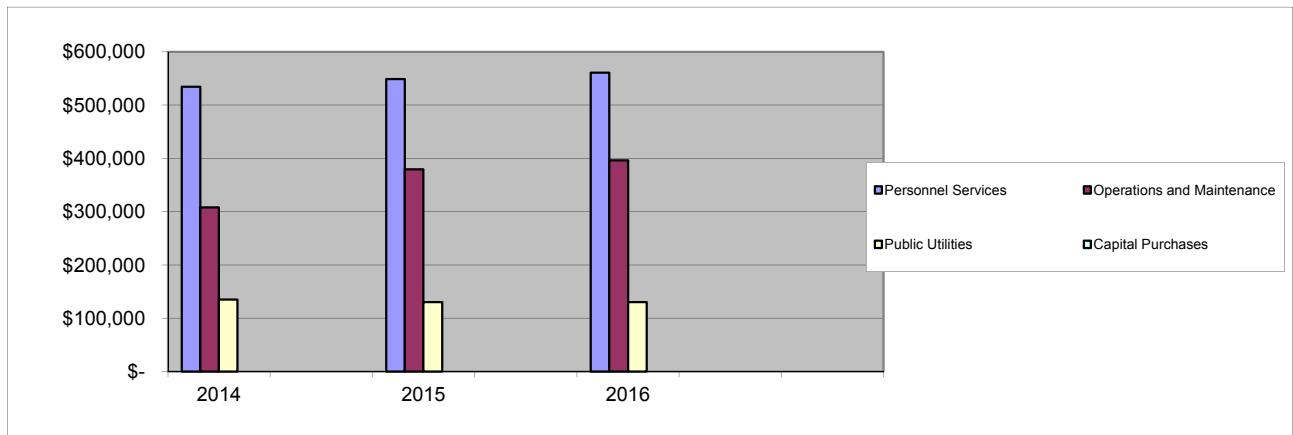
Highlights:

The Street fund revenue account maintains existing services, with slight increases to ensure necessary street maintenance efforts are maintained. The 2016 budget includes transferring funds as needed from the General Fund. We are anticipating transferring \$441,908 from the general fund in 2016. Our pavement management program is accounted for in the REET fund on page 54.

**City of Washougal
2016 Adopted Budget**

Fund 101 Street Operations & Maintenance

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 534,569	\$ 548,755	\$ 560,958
Operations and Maintenance	\$ 308,249	\$ 379,350	\$ 396,150
Public Utilities	\$ 134,982	\$ 130,000	\$ 130,000
Capital Purchases	\$ -	\$ -	\$ -
Total Streets O&M Services	\$ 977,800	\$ 1,058,105	\$ 1,087,108



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Public Works Director	0.25	0.25	0.25
Senior Analyst	0.38	0.38	0.38
Streets/Stormwater Manager	0.50	0.50	0.50
Procurement / Program Specialist	0.25	0.25	0.25
Administrative Assistant	0.20	0.20	0.20
Maintenance Worker I/II/III	3.40	3.40	3.40
Totals	4.98	4.98	4.98

Highlights:

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

Fund 101 - Street Fund
2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
10100308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
10100311000	3111000	REAL & PERSONAL PROP TX	REAL & PERS PROP TAX	\$ -	\$ -	\$ -
10100316000	3165100	BUS & OCCUP TAX	ELECTRICITY	\$ 202,348.67	\$ 215,000.00	\$ 215,000.00
10100321000	3219100	LICENSES & PERMITS	FRANCHISE FEES	\$ 131,198.88	\$ 127,534.00	\$ 120,000.00
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	\$ 300,743.67	\$ 295,828.00	\$ 300,000.00
10100341000	3418200	ECONOMIC ENVIRONMENT	ENGINEERING SERVICES	\$ 2,564.47	\$ -	\$ 2,000.00
10100345000	3458300	ECONOMIC ENVIRONMENT	PLAN CHECKING	\$ 5,000.00	\$ 6,000.00	\$ 7,000.00
10100361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	\$ 2.04	\$ -	\$ -
10100369000	3691000	OTHER MISC REVENUES	SALE OF SCRAP/JUNK	\$ 166.80	\$ -	\$ -
10100347905	3479000	WISP FEES	OTHER FEES/SERVICES	\$ 1,023.00	\$ -	\$ 1,200.00
10100369000	3690000	OTHER MISC REVENUES	OTHER MISC REVENUES	\$ 1,452.37	\$ -	\$ -
10100369000	3694000	OTHER MISC REVENUES	JUDGEMENTS/SETTLEMENTS	\$ 4,942.38	\$ -	\$ -
10100397000	3970101	TRANSFER IN	TRANSFER IN	\$ 331,150.36	\$ 414,000.00	\$ 441,908.00
TOTAL REVENUE				\$ 980,592.64	\$ 1,058,362.00	\$ 1,087,108.00

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
10100508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10108542315	5042	COMMUNICATIONS	ROAD/STREETS COMMUNICATION	\$ 2,504.04	\$ 4,500.00	\$ 4,500.00
10108542315	5011	REGULAR SALARIES	ROADWAY MAINTENANCE	\$ 345,715.16	\$ 344,488.26	\$ 356,015.00
10108542315	5012	OVERTIME	ROADWAY MAINTENANCE	\$ 3,321.27	\$ 10,000.00	\$ 10,000.00
10108542315	5013	REGULAR SALARY - SUMMER	ROADWAY MAINTENANCE	\$ 24,669.18	\$ 30,000.00	\$ 30,000.00
10108542315	5021	INSURANCE BENEFITS	ROADWAY MAINTENANCE	\$ 158,637.27	\$ 161,466.35	\$ 162,143.00
10108542315	5023	UNIFORMS AND CLOTHING	ROADWAY MAINTENANCE	\$ 1,306.07	\$ 2,800.00	\$ 2,800.00
10108542315	5035	SMALL TOOLS/MINOR EQUIP	ROADWAY MAINTENANCE	\$ 2,999.57	\$ 3,000.00	\$ 3,000.00
10108542315	5036	OPERATING SUPPLIES	ROADWAY MAINTENANCE	\$ 83,400.21	\$ 90,000.00	\$ 90,000.00
10108542315	5041	PROFESSIONAL SERVICES	ROADWAY MAINTENANCE	\$ 51,013.53	\$ 65,000.00	\$ 80,000.00
10108542315	5045	OPERATING RENTALS/LEASES	ROADWAY MAINTENANCE	\$ 324.40	\$ 4,000.00	\$ 4,000.00
10108542315	5049	MISCELLANEOUS	ROADWAY MAINTENANCE	\$ 18.44	\$ -	\$ -
10108542635	5047	UTILITY SERVICES	STREET LIGHTING MAINT	\$ 134,981.56	\$ 130,000.00	\$ 130,000.00
10108542635	5048	REPAIRS & MAINTENANCE	STREET LIGHTING MAINT	\$ 29,837.78	\$ 50,000.00	\$ 50,000.00
10108542645	5048	REPAIRS & MAINTENANCE	TRAFFIC CONTROL MAINT	\$ 21.67	\$ -	\$ -
10108542915	5031	OFFICE SUPPLIES	RD/ST MAINT ADMINISTRATION	\$ 495.76	\$ 2,000.00	\$ 2,000.00
10108542915	5032	FUEL CONSUMED	RD/ST MAINT ADMINISTRATION	\$ 13,532.31	\$ 20,000.00	\$ 20,000.00
10108542915	5041	PROFESSIONAL SERVICES	RD/ST MAINT ADMINISTRATION	\$ 42.90	\$ -	\$ -
10108542915	5149	DUES/SUBSCRIPTIONS/MEMBER	RD/ST MAINT ADMINISTRATION	\$ 89.88	\$ 150.00	\$ 150.00
10108543100	5044	ADVERTISING	RD/ST EXECUTIVE ADMIN	\$ 435.99	\$ 500.00	\$ 500.00
10108543100	5046	INSURANCE	RD/ST EXECUTIVE ADMIN	\$ 9,095.55	\$ 9,500.00	\$ 9,500.00
10108542915	5023	UNIFORMS AND CLOTHING	RD/ST MAINT ADMINISTRATION	\$ 920.40	\$ -	\$ -
10108543316	5091	INDIRECT COSTS	RD/ST ADMIN GEN SVCS	\$ 109,478.17	\$ 120,000.00	\$ 120,000.00
10108543500	5047	UTILITY SERVICES	RD/ST ADMIN FACILITIES	\$ 3,227.89	\$ 8,500.00	\$ 8,500.00
10108543616	5043	TRAVEL	RD/ST ADMIN TRAINING	\$ 148.11	\$ 200.00	\$ 2,000.00
10108543616	5449	TRAINING REGISTRATIONS	RD/ST ADMIN TRAINING	\$ 1,582.50	\$ 2,000.00	\$ 2,000.00
10108594500	5063	OTHER IMPROVEMENTS	ROAD/STREETS CAPITAL	\$ -	\$ -	\$ -
10108594500	5064	MACHINERY & EQUIPMENT	ROAD/STREETS CAPITAL	\$ -	\$ -	\$ -
TOTAL EXPENDITURES				\$ 977,799.61	\$ 1,058,104.61	\$ 1,087,108.00
TOTAL EXPENDITURES LESS INDIRECT COSTS				\$ 868,321.44	\$ 938,104.61	\$ 967,108.00

**City of Washougal
2016 Adopted Budget**

Fund 103 Cemetery Services Fund

Revenues		2014 Actual		2015 Budgeted		2016 Adopted
343-000-00	General Services/Cemetery Fees	\$ 54,343	\$ 40,800	\$ 42,800		
360-000-00	Interest/Rents/Capital Assessments	\$ 3,159	\$ 2,500	\$ 5,400		
367-000-00	Contributions	\$ 1,038	\$ -	\$ -		
390-000-00	Other Revenue Sources	\$ 76,716	\$ 89,650	\$ 97,500		
	Subtotal Revenues	\$ 135,255	\$ 132,950	\$ 145,700		
308-000-00	Beginning Fund Balance	\$ -	\$ 7,544	\$ -		
308-000-00	Beginning Fund Balance - Capital Reserve			\$ 17,000		
308-000-00	Beginning Fund Balance - Donations			\$ 4,000		
	Total Revenues and Fund Balance	\$ 135,255	\$ 140,494	\$ 166,700		
Expenditures			Subtotal Expenditures	\$ 145,388		
			Ending Fund Balance	\$ 21,000		
			Total Expenditures and Ending Fund Balance	\$ 166,388		

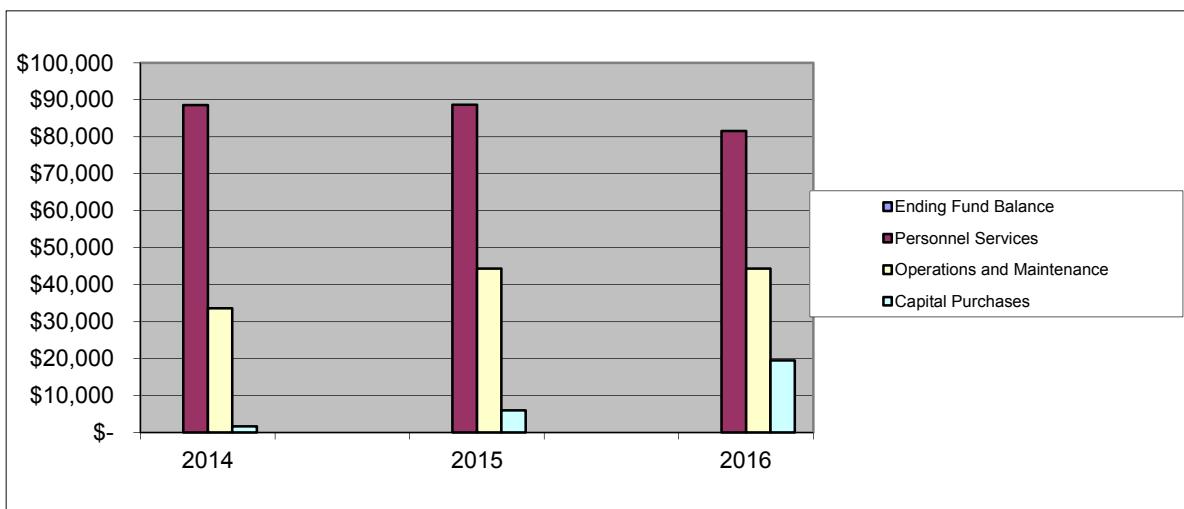
Highlights:

The Cemetery fund is supported by the General Fund because Cemetery revenues do not cover all expenses. In 2016 we anticipate transferring approximately \$97,500 from the general fund to maintain services. Included in the 2016 budget is \$5,500K for a planter bench project and \$10K for new cemetery software.

**City of Washougal
2016 Adopted Budget**

Fund 103 Cemetery Services

	2014 Actual	2015 Budgeted	2016 Adopted
Ending Fund Balance	\$ -	\$ -	\$ -
Personnel Services	\$ 88,531	\$ 88,602	\$ 81,578
Operations and Maintenance	\$ 33,558	\$ 44,346	\$ 44,310
Capital Purchases	\$ 1,644	\$ 6,000	\$ 19,500
Total Cemetery Services	<u>\$ 123,733</u>	<u>\$ 138,948</u>	<u>\$ 145,388</u>



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Maintenance Worker I/II/III	0.55	0.65	0.65
Totals	0.55	0.65	0.65

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

2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
10300308000	3081000	BEGINNING NET CASH/INVST	BEGINNING FUND BALANCE	\$ -	\$ 21,000.00	\$ 21,000.00
10300308000	3081002	BEGINNING NET CASH/INVST	BFB - DONATIONS	\$ -	\$ -	\$ -
10300308000	3081003	BEGINNING NET CASH/INVST	BFB - CAPITAL RESERVES	\$ -	\$ -	\$ -
10300343000	3436000	PHYSICAL ENVIRONMENT	CEMETERY SERVICES	\$ 53,342.36	\$ 40,000.00	\$ 42,000.00
10300361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	\$ 52.20	\$ -	\$ -
10300366000	3661000	INTERFUND/DEPT MISC REV	INTERFUND LOAN	\$ 1,644.21	\$ -	\$ -
10300367000	3671100	CONTR/DONAT PVT SOURCES	PRIVATE SOURCES GIFTS/DON	\$ 1,037.50	\$ -	\$ -
10300368000	3681000	CAPITAL	CAPITAL REVENUE	\$ 3,106.98	\$ 2,500.00	\$ 2,500.00
10300386000	3861000	NON REVENUE	STATE EXCISE TAX	\$ 1,000.16	\$ 800.00	\$ 800.00
10300369000	3690000	MISCELLANEOUS	MISCELLANEOUS	\$ 71.52	\$ -	\$ 2,900.00
10300397000	3970000	TRANSFERS IN	TRANSFERS IN	\$ 75,000.00	\$ 89,650.00	\$ 97,500.00
			TOTAL REVENUE	\$ 135,254.93	\$ 132,950.00	\$ 145,700.00

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
10300508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ 21,000.00	\$ 21,000.00
10300508000	5002	EFB - DONATIONS	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10300508000	5003	EFB - CAPITAL RESERVES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10304536200	5011	REGULAR SALARIES	CEMETERY SVCS & OPS	\$ 47,127.15	\$ 47,714.69	\$ 40,591.00
10304536200	5012	OVERTIME	CEMETERY SVCS & OPS	\$ 2,128.01	\$ 2,000.00	\$ 2,200.00
10304536200	5013	REGULAR SALARY - SUMMER	CEMETERY SVCS & OPS	\$ 12,054.00	\$ 13,000.00	\$ 12,000.00
10304536200	5021	INSURANCE BENEFITS	CEMETERY SVCS & OPS	\$ 26,906.99	\$ 25,587.36	\$ 26,467.00
10304536200	5023	UNIFORMS AND CLOTHING	CEMETERY SVCS & OPS	\$ 314.56	\$ 300.00	\$ 320.00
10304536200	5032	FUEL CONSUMED	CEMETERY SVCS & OPS	\$ 1,559.86	\$ 3,000.00	\$ 2,500.00
10304536200	5034	SUPPLIES FOR RESALE	CEMETERY SVCS & OPS	\$ 2,247.48	\$ 4,000.00	\$ 4,000.00
10304536200	5035	SMALL TOOLS/MINOR EQUIP	CEMETERY SVCS & OPS	\$ 191.74	\$ 3,000.00	\$ 2,000.00
10304536200	5036	OPERATING SUPPLIES	CEMETERY SVCS & OPS	\$ 6,025.53	\$ 6,000.00	\$ 6,000.00
10304536200	5041	PROFESSIONAL SERVICES	CEMETERY SVCS & OPS	\$ 3,268.38	\$ 1,000.00	\$ 2,810.00
10304536400	5043	TRAINING TRAVEL	CEMETERY SVCS & OPS	\$ 58.07	\$ -	\$ 100.00
10304536200	5045	OPERATING RENTALS/LEASES	CEMETERY SVCS & OPS	\$ -	\$ 846.00	\$ 1,000.00
10304536200	5046	INSURANCE	CEMETERY SVCS & OPS	\$ 915.25	\$ 1,200.00	\$ 1,200.00
10304536200	5048	REPAIRS & MAINTENANCE	CEMETERY SVCS & OPS	\$ 534.27	\$ 5,000.00	\$ 5,000.00
10304536200	5049	MISCELLANEOUS	CEMETERY SVCS & OPS	\$ 71.25	\$ 1,800.00	\$ 1,200.00
10304536200	5053	INTERGOVT TAXES	CEMETERY SVCS & OPS	\$ 865.08	\$ 900.00	\$ 900.00
10304536500	5047	UTILITY SERVICES	CEMETERY FACILITIES	\$ 15,013.92	\$ 15,000.00	\$ 15,000.00
10304581200	5079	OTHER DEBT	CEMETERY NON-EXPENDITURE	\$ 2,807.16	\$ 2,600.00	\$ 2,600.00
10304594500	5064	MACHINERY & EQUIPMENT	CEMETERY CAPITAL OUTLAY	\$ 1,644.21	\$ 6,000.00	\$ 19,500.00
			TOTAL EXPENDITURES	\$ 123,732.91	\$ 138,948.05	\$ 145,388.00

**City of Washougal
2016 Adopted Budget**

Fund 604 Cemetery/Perpetual Care Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
343-000-00	Lot Sales	\$ 9,777	\$ 5,000	\$ 7,000
361-000-00	Interest Earnings	\$ 1,857	\$ -	\$ 1,800
367-000-00	Donations/Contributions	\$ -	\$ -	\$ -
390-000-00	Other Revenue Sources	<u>\$ 2,807</u>	<u>\$ 3,000</u>	<u>\$ 2,600</u>
	Subtotal Revenues	\$ 14,441	\$ 8,000	\$ 11,400
308-000-00	Beginning Fund Balance	<u>\$ 296,541</u>	<u>\$ 300,000</u>	<u>\$ 325,000</u>
	Total Revenue and Fund Balance	<u>\$ 310,982</u>	<u>\$ 308,000</u>	<u>\$ 336,400</u>
Expenditures				
				\$ -
		Subtotal Expenditures	\$ -	
		Ending Fund Balance	<u>\$ 336,400</u>	
		Total Expenditures and Ending Fund Balance	<u>\$ 336,400</u>	

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
2016 Adopted Budget**

Fund 104 First Quarter Real Estate Excise Taxes Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
317-000-00	Real Estate Excise Taxes	\$ 292,854	\$ 200,000	\$ 280,000
333-000-00	Grant Revenue	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 1,731	\$ 2,000	\$ 2,000
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 294,585	\$ 202,000	\$ 282,000
308-000-00	Beginning Fund Balance	<u>\$ 600,098</u>	<u>\$ 607,000</u>	<u>\$ 690,000</u>
	Total Revenue and Fund Balance	<u>\$ 894,683</u>	<u>\$ 809,000</u>	<u>\$ 972,000</u>
Expenditures				
	Bond Payment-Downtown Improvements	\$ 360,000		
	Subtotal Expenditures	\$ 360,000		
	Ending Fund Balance:	<u>\$ 612,000</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 972,000</u>		

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
2016 Adopted Budget**

Fund 105 Park Impact Fee Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
330-000-00	Grant Revenues	\$ 8,100	\$ 379,000	\$ 884,000
340-000-00	Impact Fees	\$ 153,830	\$ 120,000	\$ 160,000
360-000-00	Interest and Rents	\$ 721	\$ 500	\$ 1,000
367-000-00	Private Donations/Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 162,651	\$ 499,500	\$ 1,045,000
308-000-00	Beginning Fund Balance	<u>\$ 748,781</u>	<u>\$ 829,000</u>	<u>\$ 1,035,000</u>
	Total Revenue and Fund Balance	<u>\$ 911,432</u>	<u>\$ 1,328,500</u>	<u>\$ 2,080,000</u>
Expenditures				
	Hartwood Playground Project	\$ 179,000		
	Water Front Trail Construction Phase	\$ 1,000,000		
	Schmid Property Purchase (if rolled)	\$ 600,000		
	Hamllik Park Pump Track	\$ 32,000		
	Water Front Trail 30% Design - carry over	\$ 60,000		
	Park Acquisition and Development	\$ 205,000		
			Subtotal Expenditures	\$ 2,076,000
			Ending Fund Balance-Future Park Development	<u>\$ 4,000</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 2,080,000</u>

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
2016 Adopted Budget**

Fund 106 Second Quarter Real Estate Excise Taxes Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
317-000-00	Real Estate Excise Taxes	\$ 292,854	\$ 200,000	\$ 280,000
360-000-00	Interest and Rents	\$ 152	\$ 1,000	\$ 1,000
390-000-00	Other Revenue Sources - General Fund	<u>\$ -</u>	<u>\$ 210,000</u>	<u>\$ 250,000</u>
	Subtotal Revenues	\$ 293,006	\$ 411,000	\$ 531,000
308-000-00	Beginning Fund Balance	<u>\$ 114,376</u>	<u>\$ 30,000</u>	<u>\$ 11,000</u>
	Total Revenue and Fund Balance	<u>\$ 407,383</u>	<u>\$ 441,000</u>	<u>\$ 542,000</u>
Expenditures				
	Streets Overlay/Slurry Seal/Pavement Management Program	\$ 500,000		
	Bond Payment-Downtown Improvements	\$ -		
		<u>\$ -</u>		
	Subtotal Expenditures	\$ 500,000		
	Ending Fund Balance-Future Street Improvements	<u>\$ 42,000</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 542,000</u>		

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 in 2016. In addition, this fund pays debt payments for the downtown bond. The City is transferring an additional \$250K from the General Fund to further support the pavement management program.

**City of Washougal
2016 Adopted Budget**

Fund 108 Hotel/Motel Tax Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
313-000-00	Hotel/Motel Taxes	\$ 57,855	\$ 50,000	\$ 57,000
360-000-00	Interest and Rents	\$ 90	\$ 100	\$ 100
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 57,945	\$ 50,100	\$ 57,100
308-000-00	Beginning Fund Balance	<u>\$ 104,040</u>	<u>\$ 90,000</u>	<u>\$ 110,000</u>
	Total Revenue and Fund Balance	<u>\$ 161,985</u>	<u>\$ 140,100</u>	<u>\$ 167,100</u>
Expenditures				
	Professional Services for tourism initiatives		\$ 20,000	
	Event Support/Tourism Support		\$ 100,000	
	Fireworks		\$ 16,500	
	Website promotion and advertising		\$ 10,000	
	Indirect charges		\$ 1,000	
	Subtotal Expenditures-Overnight Tourism Activity		\$ 147,500	
			Ending Fund Balance	<u>\$ 19,600</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 167,100</u>

Highlights:

These funds must be used to support and promote tourism activities. The 2016 budget continues tourism promotion initiatives and event support. The lodging tax advisory committee has reviewed applications and has approved the following reimbursement amounts for 2016:

Museum brochure holders	\$600
Two Rivers Informations cards (to be placed in holders)	\$1,200
City of Washougal tourism videos	\$4,000
Downtown Washougal Oktoberfest	\$6,000
Weird Beer Festival - CMD	\$4,000
	<u>\$15,800</u>

There is \$84,200 remaining in event / tourism support for 2016 subject to the approval of the committee.

**City of Washougal
2016 Adopted Budget**

Fund 110 Transportation Impact Fee Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
330-000-00	Grant Revenue	\$ -	\$ -	\$ -
340-000-00	Impact Fees	\$ 255,820	\$ 150,000	\$ 360,000
360-000-00	Interest and Rents	\$ 522	\$ 500	\$ 1,000
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 256,342	\$ 150,500	\$ 361,000
308-000-00	Beginning Fund Balance	\$ 371,732	\$ 505,000	\$ 1,120,000
	Total Revenue and Fund Balance	\$ 628,074	\$ 655,500	\$ 1,481,000
 Expenditures				
	32nd / Evergreen - TIF portion to Trans Capital Fund 353	\$ 180,000		
	Street & Walking Paths at Schmid Fields/Bus Barn - transfer to Trans Cap	\$ 250,000		
	Other transportation projects	\$ -		
	Water Front Trail Construction	\$ 1,000,000		
	Railroad Overpass Environmental Review/Design (transfer to 353)	\$ 50,000		
		\$ -		
	Grant Match	\$ -		
	Subtotal Expenditures	\$ 1,480,000		
	Ending Fund Balance-Future Transportation Projects	\$ 1,000		
	Total Expenditures and Ending Fund Balance	\$ 1,481,000		

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
2016 Adopted Budget**

Fund 118 PEG Fees Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
320-000-00	Licenses and Permits	\$ 26,610	\$ -	\$ -
360-000-00	Interest and Rents	\$ 125	\$ 250	\$ -
390-000-00	Other Revenue Sources	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
	Subtotal Revenues	\$ 26,734	\$ 5,250	\$ 5,000
308-000-00	Beginning Fund Balance	<u>\$ 101,143</u>	<u>\$ 127,291</u>	<u>\$ 129,141</u>
	Total Revenue and Fund Balance	<u>\$ 127,878</u>	<u>\$ 132,541</u>	<u>\$ 134,141</u>
 Expenditures				
	Communications Services	\$ 5,000		
	Newsletter Services	\$ -		
	City Indirect Costs	<u>\$ -</u>		
	Subtotal Expenditures	\$ 5,000		
	Ending Fund Balance	<u>\$ 129,141</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 134,141</u>		

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. Due to the limits on what the funds can be spent for, we are no longer collecting the fee and the fund balance will be used to replace capital equipment when depreciated. We will reinstate the fee when necessary to ensure recording equipment can be replaced in the future when necessary. We have no major purchases planned for 2016 out of this fund.

**City of Washougal
2016 Adopted Budget**

Fund 125 EMS Restricted Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
311-000-00	General Property Taxes	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 646	\$ -	\$ 320
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 646	\$ -	\$ 320
308-000-00	Beginning Fund Balance	\$ 643,242	\$ 376,283	\$ 644,000
	Total Revenue and Fund Balance	\$ 643,888	\$ 376,283	\$ 644,320
Expenditures				
	Lease and Maintenance Costs to Station 95	\$ -	\$ -	\$ -
	Transfer to General Fund for EMS	\$ 81,259	\$ 81,259	\$ 81,259
	City Indirect Costs	\$ -	\$ -	\$ -
	Subtotal Expenditures	\$ 81,259		
	Ending Fund Balance	\$ 563,061		
	Total Expenditures and Ending Fund Balance	\$ 644,320		

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 2016 provide for continuation of EMS services in the community. Fund reserves must be used for EMS purposes.

**City of Washougal
2016 Adopted Budget**

Fund 126 Fire Impact Fee Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
330-000-00	Grant Revenue	\$ -	\$ -	\$ -
340-000-00	Impact Fees	\$ 46,408	\$ 40,000	\$ 50,000
360-000-00	Interest and Rents	\$ 161	\$ 200	\$ 200
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 46,569	\$ 40,200	\$ 50,200
308-000-00	Beginning Fund Balance	\$ 126,238	\$ 158,300	\$ 224,530
	Total Revenue and Fund Balance	\$ 172,807	\$ 198,500	\$ 274,730
 Expenditures				
	Debt payments to Camas			\$ 27,013
			Subtotal Expenditures	\$ 27,013
			Ending Fund Balance-Future Fire Capital	\$ 247,717
			Total Expenditures and Ending Fund Balance	\$ 274,730

Highlights:

In 2016 we will utilize fire impact fees to make our debt payments to Camas for new apparatus. In addition, funds are being accumulated for future capital facilities needs for the Fire department.

**City of Washougal
2016 Adopted Budget**

Fund 141 Drug Seizure Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
330-000-00	Federal and State Grants	\$ -	\$ -	\$ -
350-000-00	Investigative Assessment Funds	\$ 11,489	\$ 12,000	\$ 12,000
360-000-00	Interest and Rents	\$ 42	\$ 100	\$ 100
360-000-00	Donations/Misc	\$ 8,458	\$ -	\$ -
369-000-00	Confiscated Property	<u>\$ 322</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 20,311	\$ 12,100	\$ 12,100
308-000-00	Beginning Fund Balance	\$ 33,616	\$ 26,248	\$ 30,000
	Total Revenue and Fund Balance	<u>\$ 53,926</u>	<u>\$ 38,348</u>	<u>\$ 42,100</u>
Expenditures				
	Subtotal Expenditures-Drug Enforcement Equipment	\$ 40,300		
	Ending Fund Balance	<u>\$ 1,800</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 42,100</u>		

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. Typically these funds are used to provide training and other purchases to enhance the City's K-9 program. In 2016 these funds will support the purchase of a new vehicle for the K-9 program.

Fund 141 - Drug Seizure Fund

2016 Adopted Budget

BUDGET ORGN	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
14105521210	5011	REGULAR SALARIES	DRUG ENFORCEMENT	\$ -	\$ -	\$ -
14105521210	5012	OVERTIME	DRUG ENFORCEMENT	\$ 588.17	\$ 4,000.00	\$ 4,000.00
14105521210	5021	INSURANCE	DRUG ENFORCEMENT	\$ 87.02	\$ -	\$ -
14105521210	5036	OPERATING SUPPLIES	DRUG ENFORCEMENT	\$ 2,773.08	\$ 11,000.00	\$ 11,000.00
14105521210	5041	PROFESSIONAL SERVICES	DRUG ENFORCEMENT	\$ 4,196.81	\$ 3,200.00	\$ 4,200.00
14105521210	5048	REPAIRS & MAINTENANCE	DRUG ENFORCEMENT	\$ 5,093.03	\$ 3,500.00	\$ 4,000.00
14105521210	5051	INTERGOVT PROF SERVICES	DRUG ENFORCEMENT	\$ -	\$ 500.00	\$ 500.00
14105521400	5449	TRAINING REGISTRATIONS	DRUG ENFORCEMENT-TRAINING	\$ 1,571.65	\$ 1,200.00	\$ 1,600.00
14105594500	5064	MACHINERY & EQUIPMENT	CAPITAL PURCHASES	\$ -	\$ -	\$ 15,000.00
TOTAL EXPENDITURES				<u>\$ 14,309.76</u>	<u>\$ 23,400.00</u>	<u>\$ 40,300.00</u>

**City of Washougal
2016 Adopted Budget**

Fund 610 Downtown Improvement Bonds Guarantee Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ 4,056	\$ 10,000	\$ 10,000
397-000-00	Other Financing Sources	\$ 50,263	\$ 50,000	\$ 50,000
	Subtotal Revenues	\$ 54,319	\$ 60,000	\$ 60,000
308-000-00	Beginning Fund Balance	\$ 673,239	\$ 839,258	\$ 899,258
	Total Revenue and Fund Balance	\$ 727,558	\$ 899,258	\$ 959,258
 Expenditures				
		Subtotal Expenditures	\$ -	\$ -
		Ending Fund Balance	\$ 959,258	\$ 959,258
	Total Expenditures and Ending Fund Balance	\$ 959,258	\$ 959,258	\$ 959,258

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. The money in this fund is programmed to be spent in 2026, however if the funds are no longer needed, the money can only be used for the same types of allowable uses as the Real Estate Excise Taxes.

**City of Washougal
2016 Adopted Budget**

Fund 215 Downtown Debt Service Bond

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
392-000-00	Bond Premiums	\$ 353,422	\$ -	\$ -
393-000-00	Bond Refunding	\$ 2,925,000	\$ -	\$ -
397-000-00	Transfers	<u>\$ 379,080</u>	<u>\$ 380,686</u>	<u>\$ 360,000</u>
	Subtotal Revenues	\$ 3,657,502	\$ 380,686	\$ 360,000
308-000-00	Beginning Fund Balance	<u>\$ 2,678</u>	<u>\$ 2,678</u>	<u>\$ 2,678</u>
	Total Revenue and Fund Balance	<u>\$ 3,660,180</u>	<u>\$ 383,364</u>	<u>\$ 362,678</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	\$ 360,000		
	Ending Fund Balance	<u>\$ 2,678</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 362,678</u>		

Highlights:

This Fund is a "holding" fund for Downtown Debt Service Payments. Debt on this bond is paid twice a year and the funds to make the payment are transferred in from the REET accounts.

**City of Washougal
2016 Adopted Budget**

Fund 401 Water/Sewer Operations and Maintenance Fund

Revenues		2014 Actual	2015 Budgeted	2016 Adopted
343-000-00	Water Sales	\$ 3,280,929	\$ 3,295,679	\$ 3,328,014
343-000-00	Sewer Sales	\$ 3,863,037	\$ 3,900,780	\$ 4,043,324
340-000-00	General Government Charges	\$ 74,381	\$ 130,180	\$ 22,000
360-000-00	Interest and Rents	\$ 85,588	\$ 99,200	\$ 103,200
369-000-00	Miscellaneous Sales	\$ 8,581	\$ 5,000	\$ 5,000
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 7,312,517	\$ 7,430,839	\$ 7,501,538
308-000-00	Beginning Fund Balance	\$ 4,093,466	\$ 4,042,028	\$ 5,316,710
	Total Revenue and Fund Balance	\$ 11,405,982	\$ 11,472,867	\$ 12,818,248
Expenditures				
		Subtotal Expenditures	\$ 7,300,102	
		Ending Fund Balance	\$ 5,518,146	
		Total Expenditures and Ending Fund Balance	\$ 12,818,248	

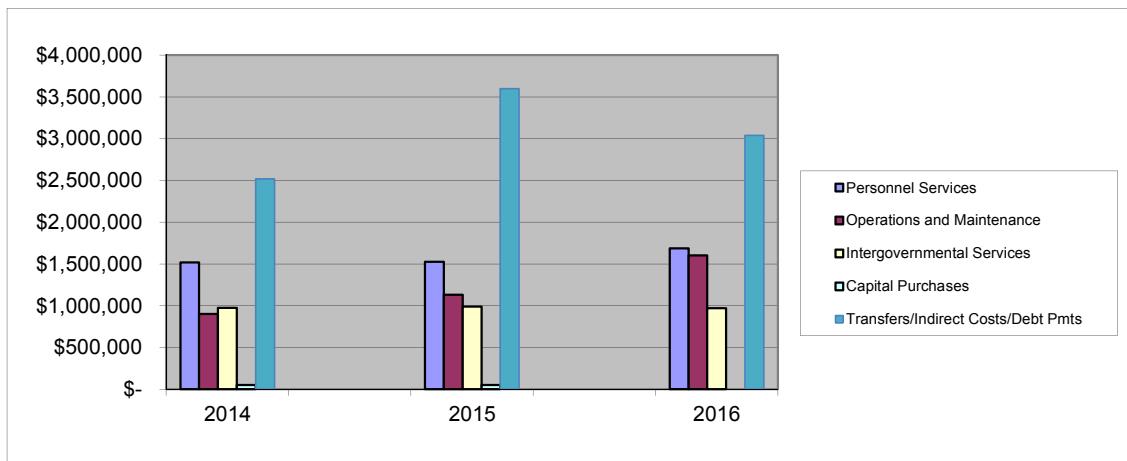
Highlights:

The 2016 Water/Sewer Utility fund revenue reflects the approved plan to fund required capital improvements, debt service and system operations and maintenance.

**City of Washougal
2016 Adopted Budget**

Fund 401 Water-Sewer Operations & Maintenance

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 1,517,406	\$ 1,526,392	\$ 1,687,111
Operations and Maintenance	\$ 904,035	\$ 1,130,700	\$ 1,601,466
Intergovernmental Services	\$ 973,995	\$ 991,500	\$ 971,000
Capital Purchases	\$ 50,263	\$ 51,000	\$ -
Transfers/Indirect Costs/Debt Pmts	\$ 2,517,769	\$ 3,600,295	\$ 3,040,525
Total Water/Sewer O&M Services	\$ 5,963,468	\$ 7,299,887	\$ 7,300,102



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Public Works Director	0.65	0.65	0.65
Senior Analyst	0.57	0.57	0.57
Water/Sewer Manager	1.00	1.00	2.00
Program / Procurement Specialist	0.65	0.65	0.65
Administrative Assistant	0.70	0.70	0.70
Construction Inspector/Engineering Tech.	0.90	0.90	0.90
Maintenance Worker I/II/III	10.40	10.40	10.40
Totals	14.87	14.87	15.87

Highlights:

Expenses reflect on-going system operations and maintenance and include the following projects:

- Operations Building Rehab - \$143K
- Water main installation - \$50K
- SCADA Maintenance - \$150K
- Reservoir 1A & 1B Painting/Repair - \$100K
- Pump & Motor Services - \$150K

Fund 401 - Water/Sewer Operations & Maintenance
2016 Adopted Budget

Fund/Org	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
40109308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	4,093,465.55	5,185,758.18	5,316,709.74
40109343000	3430000	PHYSICAL ENVIRONMENT	UTILITIES & ENVIRONMENT	(12,442.47)	-	-
40109343000	3434000	PHYSICAL ENVIRONMENT	WATER SALES	3,252,717.15	3,253,984.00	3,285,014.00
40109343000	3434100	PHYSICAL ENVIRONMENT	METER SETS	27,590.00	26,545.00	30,000.00
40109343000	3434200	PHYSICAL ENVIRONMENT	OTHER WATER SVC FEES	13,064.54	15,150.00	13,000.00
40109343000	3435000	PHYSICAL ENVIRONMENT	SEWER SALES	3,862,856.40	3,900,780.00	4,043,324.00
40109343000	3435200	PHYSICAL ENVIRONMENT	OTHER SEWER SVC FEES	180.51	-	-
40109343000	3434300	PHYSICAL ENVIRONMENT	WATER PENALTIES	31,640.63	-	55,000.00
40109343000	3435300	PHYSICAL ENVIRONMENT	SEWER PENALTIES	34,335.96	-	65,000.00
40109343000	3438100	PHYSICAL ENVIRONMENT	WATER/SEWER PENALTIES	56,608.74	117,180.00	-
40109343000	3438110	PHYSICAL ENVIRONMENT	W/S STATE TAXES	12,776.56	13,000.00	17,000.00
40109345000	3458300	ECONOMIC ENVIRONMENT	PLAN CHECKING	4,996.02	-	5,000.00
40109361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	8,817.87	7,000.00	10,000.00
40109361000	3699000	OTHER MISC REVENUES	TRANSFER IN	63,570.39	79,000.00	80,000.00
40109362000	3626000	HOUSING RENTAL FEES	HOUSING RENTAL FEES	13,200.00	13,200.00	13,200.00
40109369000	3691000	OTHER MISC REVENUES	SALE OF SCRAP/JUNK	4,692.05	-	-
40109369000	3699000	OTHER MISC REVENUES	OTHER REVENUE	3,889.13	5,000.00	5,000.00
40109395000	3951000	OTHER MISC REVENUES	HYDRANT REVENUE	-	-	-
			TOTAL REVENUE	7,378,493.48	7,430,839.00	7,621,538.00
Water Fund/Org	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
40109534100	5011	REGULAR SALARIES	WATER ADMINISTRATION	185,098.20	185,967.43	190,100.00
40109534100	5012	OVERTIME	WATER ADMINISTRATION	222.50	500.00	300.00
40109534804	5013	REGULAR SALARY - SUMMER	WATER OPERATIONS	4,909.75	7,500.00	8,000.00
40109534100	5021	INSURANCE BENEFITS	WATER ADMINISTRATION	74,682.79	79,097.31	81,307.00
40109534100	5023	UNIFORMS AND CLOTHING	WATER ADMINISTRATION	2,351.16	3,500.00	4,000.00
40109534804	5024	INSURANCE BENEFITS-SUMME	WATER OPERATIONS	-	-	-
40109534100	5031	OFFICE SUPPLIES	WATER ADMINISTRATION	3,069.79	5,000.00	4,000.00
40109534504	5032	FUEL CONSUMED	WATER MAINTENANCE	13,064.54	16,000.00	15,000.00
40109534804	5034	SUPPLIES FOR RESALE	WATER OPERATIONS	-	-	-
40109534100	5035	SMALL TOOLS/MINOR EQUIP	WATER ADMINISTRATION	4,322.64	6,000.00	7,500.00
40109534100	5036	OPERATING SUPPLIES	WATER ADMINISTRATION	106,603.88	160,000.00	150,000.00
40109528609	5041	PROFESSIONAL SERVICES	WATER ADMINISTRATION	92,062.53	215,000.00	225,000.00
40109534100	5042	COMMUNICATIONS	W/S COMMUNICATIONS	706.17	-	-
40109534100	5044	COMMUNICATIONS	WATER ADMINISTRATION	21,121.29	22,000.00	20,000.00
40109534100	5043	TRAVEL	WATER ADMINISTRATION	2,305.21	2,500.00	3,000.00
40109534100	5044	ADVERTISING	WATER ADMINISTRATION	-	-	-
40109534504	5013	REGULAR SALARY - SUMMER	WATER MAINTENANCE	-	-	-
40109534504	5021	INSURANCE BENEFITS	WATER MAINTENANCE	-	-	-
40109534100	5045	OPERATING RENTALS/LEASES	WATER ADMINISTRATION	-	-	1,500.00
40109534100	5046	INSURANCE	WATER ADMINISTRATION	26,819.45	15,000.00	15,000.00
40109534804	5011	REGULAR SALARIES	WATER OPERATIONS	361,109.68	369,176.11	387,970.00
40109534804	5012	OVERTIME	WATER OPERATIONS	9,606.01	10,000.00	15,000.00
40109534804	5021	INSURANCE BENEFITS	WATER OPERATIONS	188,211.81	180,327.04	200,314.00
40109534804	5023	UNIFORMS AND CLOTHING	WATER OPERATIONS	2,100.00	-	-
40109534504	5036	OPERATING SUPPLIES	WATER OPERATIONS	6,173.49	-	-
40109534804	5047	UTILITY SERVICES	WATER OPERATIONS	119,392.40	125,000.00	125,000.00
40109534804	5063	OTHER IMPROVEMENTS	WATER OPERATIONS	-	-	-
40109534504	5048	REPAIRS & MAINTENANCE	WATER MAINTENANCE	154,632.41	145,000.00	300,000.00
40109534100	5049	MISCELLANEOUS	WATER ADMINISTRATION	2,427.37	750.00	2,500.00
40109534804	5051	INTERGOVT PROF SERVICES	WATER OPERATIONS	12,700.38	15,000.00	15,000.00
40109534100	5053	INTERGOVT TAXES	WATER ADMINISTRATION	157,202.34	166,000.00	166,000.00
40109534100	5054	INTERFUND TAXES	WATER ADMINISTRATION	328,248.97	275,000.00	300,000.00
40109514230	5091	INDIRECT COSTS	INDIRECT COSTS	564,909.06	520,000.00	550,000.00
40109534100	5149	DUES/SUBSCRIPTIONS/MEMBE	WATER ADMINISTRATION	4,714.44	2,200.00	5,000.00
40109534400	5449	TRAINING REGISTRATIONS	WATER OPS TRAINING	3,843.67	4,000.00	5,000.00
Sewer Fund/Org	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
40109535100	5011	REGULAR SALARIES	SEWER ADMINISTRATION	187,741.87	188,598.84	192,730.00
40109535100	5012	OVERTIME	SEWER ADMINISTRATION	222.50	500.00	300.00
40109535504	5013	REGULAR SALARY - SUMMER	SEWER MAINTENANCE	2,303.00	-	8,000.00
40109535100	5021	INSURANCE BENEFITS	SEWER ADMINISTRATION	75,736.11	78,973.35	82,406.00
40109535504	5024	INSURANCE BENEFITS-SUMME	SEWER MAINTENANCE	-	-	-
40109535100	5022	WELLNESS	SEWER ADMINISTRATION	191.99	-	-
40109535100	5023	UNIFORMS AND CLOTHING	SEWER ADMINISTRATION	1,108.17	3,000.00	3,500.00
40109535100	5031	OFFICE SUPPLIES	SEWER ADMINISTRATION	2,148.53	3,500.00	4,000.00
40109535100	5032	FUEL CONSUMED	SEWER ADMINISTRATION	13,532.24	16,000.00	15,000.00
40109535100	5035	SMALL TOOLS/MINOR EQUIP	SEWER ADMINISTRATION	6,529.05	5,000.00	7,500.00
40109535100	5036	OPERATING SUPPLIES	SEWER ADMINISTRATION	38,859.93	50,000.00	60,000.00
40109535100	5041	PROFESSIONAL SERVICES	SEWER ADMINISTRATION	51,918.16	135,000.00	225,000.00
40109535100	5042	COMMUNICATIONS	SEWER ADMINISTRATION	19,018.88	18,000.00	20,000.00
40109535100	5043	TRAVEL	SEWER ADMINISTRATION	2,158.61	2,500.00	3,000.00
40109535100	5044	ADVERTISING	SEWER ADMINISTRATION	-	750.00	-
40109535504	5045	OPERATING RENTALS/LEASES	SEWER MAINTENANCE	506.69	1,000.00	1,500.00
40109535100	5046	INSURANCE	SEWER ADMINISTRATION	-	15,000.00	15,000.00
40109535804	5011	REGULAR SALARIES	SEWER OPERATIONS	269,766.14	271,497.63	329,550.00
40109535804	5012	OVERTIME	SEWER OPERATIONS	18,127.15	15,000.00	20,000.00
40109535804	5021	INSURANCE BENEFITS	SEWER OPERATIONS	133,916.91	132,754.29	163,634.00
40109535804	5023	UNIFORMS AND CLOTHING	SEWER OPERATIONS	1,400.00	-	-
40109535804	5036	OPERATING SUPPLIES	SEWER OPERATIONS	1,640.67	-	-
40109535804	5047	UTILITY SERVICES	SEWER OPERATIONS	111,158.97	110,000.00	120,000.00
40109535504	5048	REPAIRS & MAINTENANCE	SEWER MAINTENANCE	88,269.28	50,000.00	242,966.00
40109535100	5049	MISCELLANEOUS	SEWER ADMINISTRATION	3,109.15	1,000.00	3,500.00
40109535804	5051	INTERGOVT PROF SERVICES	SEWER OPERATIONS	12,506.38	15,500.00	15,000.00
40109535100	5053	INTERGOVT TAXES	SEWER ADMINISTRATION	72,685.94	130,000.00	85,000.00
40109535100	5054	INTERFUND TAXES	SEWER ADMINISTRATION	390,650.69	390,000.00	390,000.00
40109581200	5079	OTHER DEBT	INTERFUND LOAN REPAYMEN	50,000.00	50,000.00	50,000.00
40109592200	5083	LONG TERM EXTERNAL INT	INTERFUND LOAN INT	263.00	1,000.00	1,000.00
40109597500	5099	TRANSFERS	TRF TO UTIL DEBT FUNDS	1,952,860.17	3,080,295.44	2,044,385.00
40109597500	5099	TRANSFERS	TRF FOR ERR/SYSTEM REIN	-	-	395,140.00
40109535100	5149	DUES/SUBSCRIPTIONS/MEMBE	SEWER ADMINISTRATION	1,211.36	1,500.00	2,000.00
40109535400	5449	TRAINING REGISTRATIONS	SEWER TRAINING	2,714.55	3,000.00	3,500.00
40109594500	5064	MACHINERY & EQUIPMENT	W/S OPS CAPITAL OUTLAY	-	-	-
			TOTAL EXPENDITURES	5,964,868.02	7,299,887.44	7,300,102.00

**City of Washougal
2016 Adopted Budget**

Fund 403 Stormwater Utility Revenue Summary

Revenues		2014 Actual	2015 Budgeted	2016 Adopted
330-000-00	Grant Revenue	\$ 98,879	\$ -	\$ 190,000
343-000-00	Stormwater Charges	\$ 1,106,303	\$ 1,200,899	\$ 1,216,511
343-000-00	Connection/Development Charges	\$ 48,651	\$ 40,000	\$ 40,000
360-000-00	Interest and Rents	\$ 577	\$ 500	\$ 500
390-000-00	Other Revenue Sources	\$ 2,232	\$ -	\$ -
	Subtotal Revenues	\$ 1,256,641	\$ 1,241,399	\$ 1,447,011
308-000-00	Beginning Fund Balance	\$ 497,893	\$ 800,000	\$ 1,100,000
	Total Revenue and Fund Balance	\$ 1,754,534	\$ 2,041,399	\$ <u>2,547,011</u>
Expenditures				
		Subtotal Expenditures	\$ 1,576,891	
		Ending Fund Balance	\$ 970,120	
		Total Expenditures and Ending Fund Balance	\$ <u>2,547,011</u>	

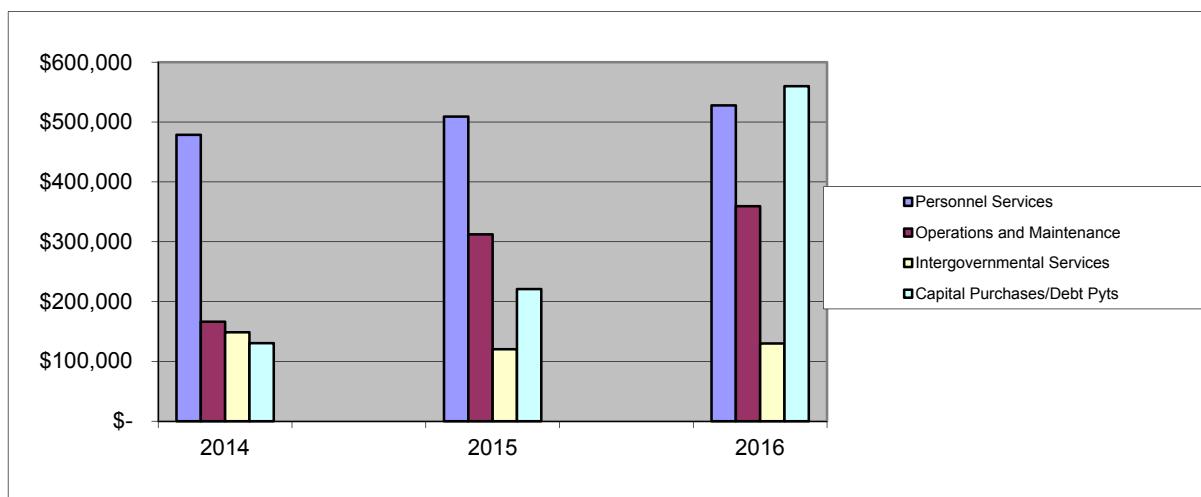
Highlights:

The Stormwater fund revenue reflects the approved plan necessary to fund required capital improvements, debt service and system operations and maintenance.

**City of Washougal
2016 Adopted Budget**

Fund 403 Stormwater Utility

	2014 Actual	2015 Budgeted	2016 Adopted
Personnel Services	\$ 478,524	\$ 508,995	\$ 527,991
Operations and Maintenance	\$ 166,053	\$ 312,000	\$ 359,000
Intergovernmental Services	\$ 148,335	\$ 120,000	\$ 130,000
Capital Purchases/Debt Pyts	\$ 130,427	\$ 220,940	\$ 559,900
Total Water/Sewer O&M Services	\$ 923,339	\$ 1,161,935	\$ 1,576,891



Personnel Schedule (full-time equivalents)

Position	2014 Actual	2015 Budgeted	2016 Adopted
Public Works Director	0.05	0.05	0.05
Senior Analyst	0.05	0.05	0.05
Streets/Stormwater Manager	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25
Program / Procurement Specialist	0.05	0.05	0.05
Administrative Assistant	0.05	0.05	0.05
Maintenance Worker I/II/III	3.00	4.00	4.00
Totals	3.95	4.95	4.95

Highlights:

Expenses reflect on-going system operations and the following projects/contracts: Whatley Pit agreement and maintenance/repair of citywide storm facilities. This budget also includes \$26K for a front deck mower, \$30K for a utility truck, \$190K for a loader and shaker, contract for E-street and downtown maintenance.

Fund 403 - Stormwater

2016 Adopted Budget

Fund/Org	Accoun	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
40309334000	3340310	STORMWATER GRANTS	STATE GRANTS - DOE	\$ 98,878.99	\$ -	\$ 190,000.00
40309343000	3438300	STORM WATER SALES	STORMWATER SALES	\$ 1,106,302.53	\$ 1,200,898.90	\$ 1,216,510.59
40309343000	3431350	STORM WATER SALES	STORMWATER PENALTIES	\$ 10,476.46		
40309343000	3438360	STORM WATER SALES	STORMWATER CONNECTION FEE	\$ 48,650.93	\$ 40,000.00	\$ 40,000.00
40309361000	3611100	INVESTMENT EARNINGS	INVESTMENT INTEREST	\$ 576.61	\$ 500.00	\$ 500.00
40309369000	3699000	OTHER REVENUE	OTHER REVENUE	\$ 2,232.25	\$ -	\$ -
			TOTAL REVENUE	\$ 1,267,117.77	\$ 1,241,398.90	\$ 1,447,010.59
Fund/Org	Accoun	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
40309531415	5011	REGULAR SALARIES	DRAINAGE MAINTENANCE	\$ 270,273.51	\$ 304,453.09	\$ 311,680.00
40309531415	5012	OVERTIME	DRAINAGE MAINTENANCE	\$ 11,796.32	\$ 15,000.00	\$ 15,000.00
40309531415	5013	REGULAR SALARY - SUMMER	DRAINAGE MAINTENANCE	\$ 40,825.64	\$ 48,000.00	\$ 48,000.00
40309531415	5021	INSURANCE BENEFITS	DRAINAGE MAINTENANCE	\$ 128,166.95	\$ 138,042.24	\$ 149,811.00
40309531415	5022	WELLNESS INCENTIVE	DRAINAGE MAINTENANCE	\$ -		\$ -
40309531415	5023	UNIFORMS AND CLOTHING	DRAINAGE MAINTENANCE	\$ 2,674.18	\$ 3,500.00	\$ 3,500.00
40309531415	5032	FUEL CONSUMED	DRAINAGE MAINTENANCE	\$ 22,616.61	\$ 35,000.00	\$ 35,000.00
40309531415	5035	SMALL TOOLS/MINOR EQUIP	DRAINAGE MAINTENANCE	\$ 13,800.63	\$ 13,000.00	\$ 13,000.00
40309531415	5036	OPERATING SUPPLIES	DRAINAGE MAINTENANCE	\$ 29,268.02	\$ 60,000.00	\$ 60,000.00
40309531415	5041	PROFESSIONAL SERVICES	DRAINAGE MAINTENANCE	\$ 58,646.23	\$ 120,000.00	\$ 170,000.00
40309531415	5042	COMMUNICATIONS	DRAINAGE MAINTENANCE	\$ 1,983.01	\$ 2,500.00	\$ 2,500.00
40309531415	5045	OPERATING RENTALS/LEASES	DRAINAGE MAINTENANCE	\$ 3,375.58	\$ 15,000.00	\$ 12,000.00
40309531415	5046	INSURANCE	DRAINAGE MAINTENANCE	\$ 9,247.11	\$ 10,000.00	\$ 10,000.00
40309531415	5048	REPAIRS & MAINTENANCE	DRAINAGE MAINTENANCE	\$ 24,200.64	\$ 50,000.00	\$ 50,000.00
40349531415	5011	REGULAR SALARIES	STORWATER CAPACITY GRANT	\$ 1,712.91	\$ -	\$ -
40349531915	5011	REGULAR SALARIES	STORWATER CAPACITY GRANT	\$ 23,074.93	\$ -	\$ -
40349531915	5012	OVERTIME	STORWATER CAPACITY GRANT	\$ 222.35		
40349531415	5021	INSURANCE BENEFITS	STORWATER CAPACITY GRANT	\$ 1,054.81		
40349531915	5021	INSURANCE BENEFITS	STORWATER CAPACITY GRANT	\$ 10,406.65		
40349531915	5023	UNIFORMS AND CLOTHING	STORWATER CAPACITY GRANT	\$ 233.33	\$ -	\$ -
40309531915	5043	TRAVEL	MAINTENANCE ADMIN	\$ 171.06	\$ 1,500.00	\$ 1,500.00
40309531915	5053	INTERGOVT TAXES	MAINTENANCE ADMIN	\$ 15,630.37	\$ -	\$ -
40309531915	5091	INDIRECT COSTS	MAINTENANCE ADMIN	\$ 148,334.62	\$ 120,000.00	\$ 130,000.00
40309531915	5449	TRAINING REGISTRATIONS	MAINTENANCE ADMIN	\$ 2,510.77	\$ 5,000.00	\$ 5,000.00
40309581200	5079	OTHER DEBT	INTERFUND LOAN	\$ -	\$ -	\$ -
40309594500	5063	OTHER IMPROVEMENTS	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -
40309594500	5064	MACHINERY & EQUIPMENT	CAPITAL IMPROVEMENTS	\$ 17,003.23	\$ -	\$ 246,000.00
40309597000	5099	TRANSFERS	TRANS TO UTILITY DEBT	\$ 113,423.54	\$ 220,939.56	\$ 313,900.00
			TOTAL EXPENDITURES	\$ 950,653.00	\$ 1,161,934.89	\$ 1,576,891.00

**City of Washougal
2016 Adopted Budget**

Fund 404 Garbage Fund Summary

Revenues		2014 Actual	2015 Budgeted	2016 Adopted
343-000-00	Garbage Sales	\$ 556	\$ -	\$ -
360-000-00	Interest, Rents, & Interfund Revenue	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 556	\$ -	\$ -
308-000-00	Beginning Fund Balance	\$ 30,716	\$ 30,207	\$ -
	Total Revenue and Fund Balance	\$ 31,272	\$ 30,207	\$ -
			Subtotal Expenses	\$ -
Expenditures			Ending Fund Balance	\$ -
			Total Expenditures and Ending Fund Balance	\$ -

Highlights:

This fund was used when the City billed for garbage services. The City closed this fund out in 2015, therefore it is being included for historical purposes.

**City of Washougal
2016 Adopted Budget**

Fund 406 Water/Sewer Capital Revenue Summary

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
334-000-00	Grants/Loans	\$ 230,338		\$ 1,562,500.00
343-000-00	System Development Charges	\$ 768,083	\$ 800,000	\$ 910,000
388-000-00	Prior year corrections	\$ 5,887		
360-000-00	Interest, Rents, & Interfund Revenue	<u>\$ 210,058</u>	<u>\$ 369,959</u>	<u>\$ 582,640</u>
	Subtotal Revenues	\$ 1,214,367	\$ 1,169,959	\$ 3,055,140
308-000-00	Beginning Fund Balance	\$ 87,455	\$ 432,000	\$ 700,000
	Total Revenue and Fund Balance	<u>\$ 1,301,821</u>	<u>\$ 1,601,959</u>	<u>\$ 3,755,140</u>
Expenditures				
	Automated Metering Infrastructure			\$ 1,300,000
	Zone 1 seismic assessment			\$ 100,000
	Sewer Capital Facility plan			\$ 120,000
	39th St drainage improvements			\$ 750,000
	Water/Sewer Equipment Replacement			\$ 90,000
	Taxes/Other expenses			\$ 130,000
			Subtotal Expenses	\$ 2,490,000
			Ending Fund Balance-Capital Construction Reserve	<u>\$ 1,265,140</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 3,755,140</u>

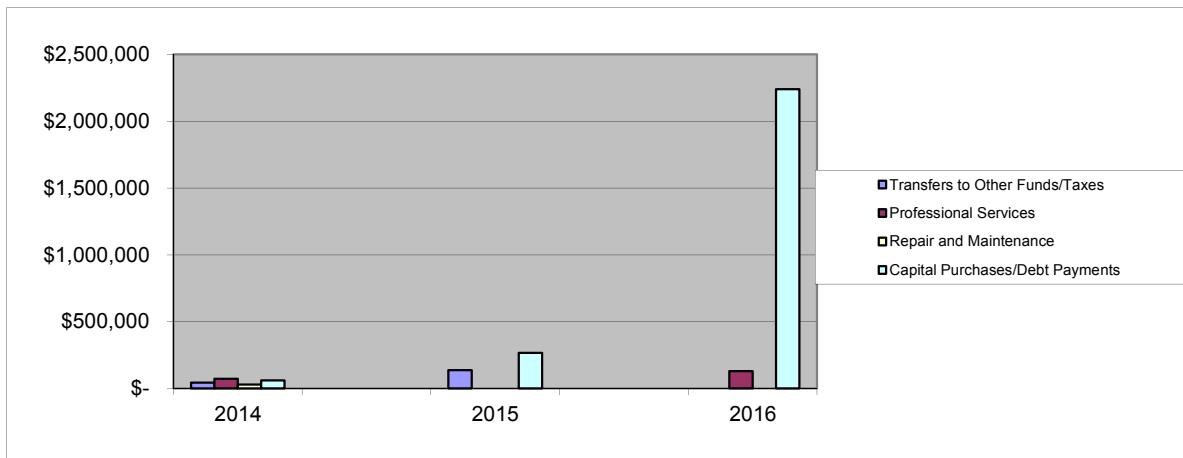
Highlights:

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
2016 Adopted Budget**

Fund 406 Water-Sewer Capital Services

	2014 Actual	2015 Budgeted	2016 Adopted
Transfers to Other Funds/Taxes	\$ 44,161	\$ 138,000	\$ -
Professional Services	\$ 73,474	\$ -	\$ 130,000
Repair and Maintenance	\$ 30,860	\$ -	\$ -
Capital Purchases/Debt Payments	<u>\$ 60,769</u>	<u>\$ 266,000</u>	<u>\$ 2,240,000</u>
Total Water/Sewer Capital Services	<u>\$ 209,263</u>	<u>\$ 404,000</u>	<u>\$ 2,370,000</u>



Personnel Schedule (full-time equivalents) - None

Highlights:

Expenses reflect scheduled non bond funded capital equipment replacements for 2016 including: \$45K Flat bed truck (#701), \$26K Lawnmower (#643) and \$45K Pick up truck (#661). Also included are the following projects: Automated Metering Infrastructure (AMI) ~ \$1.3M, General Sewer Plan carry over ~ \$120K, Zone 1 A/B Seismic Assessment ~ \$100K, and 39th Street Drainage Improvements ~ \$750K.

Fund 406 - Water/Sewer Capital

2016 Adopted Budget

Fund & Org.	Account	Account Title	Title	2014 Actual	2015 Budget	2016 Adopted
40609308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
40609334000	3340310	STATE GRANTS	STATE GRANTS - DOE	\$ -	\$ 1,180,000.00	\$ 1,562,500.00
40609334000	3340421	STATE LOANS	PWTF LOANS	\$ 230,338.46	\$ -	\$ -
40609343000	3434500	CHARGES FOR SERVICES	WATER DEV CHARGES	\$ 282,013.15	\$ 300,000.00	\$ 360,000.00
40609343000	3435500	CHARGES FOR SERVICES	SEWER DEV CHARGES	\$ 486,070.00	\$ 500,000.00	\$ 550,000.00
40609361000	3611100	INVESTMENT INTEREST	INVESTMENT INTEREST	\$ 472.94	\$ -	\$ -
40609369000	3691000	SALE OF SCRAP	SALE OF SCRAP	\$ -	\$ -	\$ -
40609388000	3888000	SPECIAL AREA BENEFIT	PRIOR YEAR CORRECTIONS	\$ 5,887.26	\$ -	\$ -
40609397000	3970401	TRANSFER IN	WATER/SEWER OPERATING REV	\$ 45,417.00	\$ 300,000.00	\$ -
40609397000	3970403	TRANSFER IN	STORMWATER OPERATING REVENUE	\$ 120,235.00	\$ 100,000.00	\$ 187,500.00
40609397000	3970406	TRANSFER IN	TRANSFER IN	\$ 209,584.76	\$ 277,836.00	\$ 395,140.00
TOTAL REVENUE				\$ 1,380,018.57	\$ 2,657,836.00	\$ 3,055,140.00
Fund & Org.	Account	Title	Account Title	2014 Actual	2015 Budget	2016 Adopted
40609508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
40609532200	5041	PROFESSIONAL SERVICES	W/S CAPITAL ENGINEERING	\$ -	\$ -	\$ 120,000.00
40609534100	5053	INTERGOVT TAXES	WATER TAXES	\$ 9,077.08	\$ 68,000.00	\$ 65,000.00
40609534100	5054	INTERFUND TAXES	WATER TAXES	\$ 22,897.32	\$ -	\$ -
40609535100	5053	INTERGOVT TAXES	SEWER TAXES	\$ 14,835.91	\$ 65,000.00	\$ 65,000.00
40809535100	5054	INTERFUND TAXES	SEWER TAXES	\$ 40,176.99	\$ -	\$ -
40609589000	5000	LEHR TOWER REIMBURSEMENT	LEHR TOWER REIMBURSEMENT	\$ 72.00	\$ -	\$ -
40609594534	5041	PROFESSIONAL SERVICES	WATER CAPITAL OUTLAY	\$ 34,839.30	\$ -	\$ 100,000.00
40609594534	5063	OTHER IMPROVEMENTS	WATER CAPITAL OUTLAY	\$ -	\$ 600,000.00	\$ 1,300,000.00
40609594535	5064	MACHINERY/EQUIPMENT	SEWER CAPITAL OUTLAY	\$ -	\$ 600,000.00	\$ -
40635594534	5041	PROFESSIONAL SERVICES	WESTSIDE WELLFIELD DISINFECT	\$ 38,634.35	\$ -	\$ -
40635594534	5044	ADVERTISING	WESTSIDE WELLFIELD DISINFECT	\$ -	\$ -	\$ -
40654594535	5041	PROFESSIONAL SERVICES	PUMP STATION 2&3	\$ -	\$ -	\$ -
40654594535	5063	OTHER IMPROVEMENTS	PUMP STATION 2&3	\$ 30,859.72	\$ -	\$ -
40609597315	5099	TRANSFERS	TFR TO DOWNTOWN CONSTRUCT	\$ -	\$ -	\$ -
40634594534	5041	PROFESSIONAL SERVICES	H2O IMPROVMENTS	\$ 4,269.50	\$ -	\$ -
40635594534	5063	OTHER IMPROVEMENTS	WESTSIDE WELLFIELD DISINFECT	\$ 369,867.86	\$ -	\$ -
40635594000	5063	OTHER IMPROVEMENTS	FUELING FACILITY	\$ -	\$ 400,000.00	\$ -
40609594000	5063	OTHER IMPROVEMENTS	39th Street Drainage Improvements	\$ -	\$ -	\$ 750,000.00
40609594000	5064	W/S ERR	MACHINERY/EQUIPMENT	\$ 60,696.76	\$ 266,000.00	\$ 90,000.00
40609542915	5091	INDIRECT COSTS	INDIRECT COSTS	\$ 20,248.28	\$ 5,000.00	\$ -
TOTAL EXPENDITURES				\$ 646,475.07	\$ 2,004,000.00	\$ 2,490,000.00

**City of Washougal
2016 Adopted Budget**

Fund 408 Sewer Bond Redemption-Wastewater Treatment Plant

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ 0	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 583,480</u>	<u>\$ 575,080</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 583,480	\$ 575,080	\$ -
308-000-00	Beginning Fund Balance	<u>\$ 490</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenue and Fund Balance	<u>\$ 583,970</u>	<u>\$ 575,080</u>	<u>\$ -</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	\$ -		
	Ending Fund Balance	<u>\$ -</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ -</u>		

Highlights:

This fund was used to make payments on revenue bond debt but the bonds were refinanced in 2015 and paid off. The refinanced bonds are paid out of fund 413 with funds transferred from the O&M account.

**City of Washougal
2016 Adopted Budget**

Fund 410 Public Works Trust Fund Loan Redemption

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	\$ 303,098	\$ 301,064	\$ 312,070
	Subtotal Revenues	\$ 303,098	\$ 301,064	\$ 312,070
308-000-00	Beginning Fund Balance	\$ -	\$ -	\$ -
	Total Revenue and Fund Balance	\$ 303,098	\$ 301,064	\$ 312,070
Expenditures				
LOAN PAYMENTS:				
	PW-05-691-061			\$ 45,830
	PC08-951-050			\$ 109,850
	PW-06-962-049			\$ 106,540
	PC12-951-074			\$ 14,650
	PC12-951-041			\$ 35,200
		Subtotal Expenditures-Loan Payments	\$ 312,070	
		Ending Fund Balance	\$ -	
		Total Expenditures and Ending Fund Balance	\$ 312,070	

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
2016 Adopted Budget**

Fund 412 Water/Sewer Improvement Bond Redemption

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 99,348</u>	<u>\$ 49,772</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 99,348	\$ 49,772	\$ -
308-000-00	Beginning Fund Balance	<u>\$ 243</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Revenue and Fund Balance	<u>\$ 99,591</u>	<u>\$ 49,772</u>	<u>\$ -</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	\$ -		
	Ending Fund Balance	<u>\$ -</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ -</u>		

Highlights:

This fund is used to make payments on bond debt. Funds for payment are transferred in from the O&M fund. This bond redemption was paid in full in 2015 and is shown for historical purposes.

**City of Washougal
2016 Adopted Budget**

Fund 413 Water/Sewer/Stormwater Bond Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
	New Bond Issuance	\$ 5,016,244	\$ 5,000,000	\$ -
	O&M Transfer	\$ -	\$ 1,000,000	\$ -
	Public Works Trust Fund/State Revolving	\$ -	\$ 7,000,000	\$ -
	Legislature Appropriation	\$ -	\$ 1,000,000	\$ 1,000,000
	Capital Fund 406 Transfer	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 16,010	\$ -	\$ -
397-000-00	Transfer In - Stormwater Fund	\$ -	\$ -	\$ -
397-000-00	Transfers In - Debt Payments	<u>\$ 914,706</u>	<u>\$ 975,319</u>	<u>\$ 1,858,714</u>
	Subtotal Revenues	\$ 5,946,961	\$ 14,975,319	\$ 2,858,714
308-000-00	Beginning Fund Balance	<u>\$ 7,189,179</u>	<u>\$ 9,100,000</u>	<u>\$ 9,000,000</u>
	Total Revenue and Fund Balance	<u>\$ 13,136,140</u>	<u>\$ 24,075,319</u>	<u>\$ 11,858,714</u>
Expenditures				
	Design Zone 6 Reservoir		\$ 1,500,000	
	WWTP Expansion		\$ 5,000,000	
	W Street - Sunset View culverts		\$ 800,000	
	#1 Well Replacement		\$ 1,500,000	
	Water line replacements per plan		\$ 1,000,000	
	Upsizing (2"to 8") G, I, J and K from 32nd St to 34th St			
	Indirect Costs		\$ 47,500	
	Bond Payments		\$ 1,858,714	
	Subtotal Expenditures- Project Payments	\$ 11,706,214		
			\$ 152,501	
	Total Expenditures and Ending Fund Balance	<u>\$ 11,858,714</u>		

Highlights:

This fund is used to track the bond funds issued in 2011, 2014 and 2015. Appropriations are for the projects listed above, which are part of the Capital Facilities Plan, and supported by the bond issuances. Funds for the bond payments will be transferred in from the O & M accounts.

**City of Washougal
2016 Adopted Budget**

Fund 414 Bond Reserve Fund - 2011 Issuance

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ 32	\$ 16,855	\$ -
390-000-00	New bond issuance reserve	\$ 345,468		
397-000-00	Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 345,500	\$ 16,855	\$ -
308-000-00	Beginning Fund Balance	<u>\$ 1,629,138</u>	<u>\$ 1,616,460</u>	<u>\$ 1,980,162</u>
	Total Revenue and Fund Balance	<u>\$ 1,974,637</u>	<u>\$ 1,633,315</u>	<u>\$ 1,980,162</u>
Expenditures				
		Subtotal Expenditures	\$ -	
		Ending Fund Balance	\$ 1,980,162	
	Total Expenditures and Ending Fund Balance	<u>\$ 1,980,162</u>		

Highlights:

This is the bond reserve fund for the 2011, 2014 and 2015 issuances. 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
2016 Adopted Budget**

Fund 212 UTGO Debt Service - Police Station Bond

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
311-000-00	Property Taxes	\$ 208,908	\$ 125,000	\$ 70,000
390-000-00	Investment Interest	<u>\$ 194</u>	<u>\$ 100</u>	<u>\$ 200</u>
	Subtotal Revenues	\$ 209,102	\$ 125,100	\$ 70,200
308-000-00	Beginning Fund Balance	<u>\$ 40,140</u>	<u>\$ 20,000</u>	<u>\$ 112,700</u>
	Total Revenue and Fund Balance	<u>\$ 249,242</u>	<u>\$ 145,100</u>	<u>\$ 182,900</u>
Expenditures				
	Debt Payment			\$ 122,000
			Subtotal Expenditures-Bond Payments	\$ 122,000
			Ending Fund Balance	<u>\$ 60,900</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 182,900</u>

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 to a lower interest rate in 2012.

**City of Washougal
2016 Adopted Budget**

Fund 350 Capital Projects

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
330-000-00	Grants and Resources for E Street	\$ -	\$ -	\$ -
330-000-01	STP CONSTRUCTION GRANT	\$ -	\$ -	\$ -
330-000-02	CDBG	\$ -	\$ -	\$ -
330-000-03	CMAQ	\$ -	\$ -	\$ -
330-000-04	TIB FUNDS	\$ -	\$ -	\$ -
330-000-05	SAFE ROUTE TO SCHOOLS	\$ -	\$ -	\$ -
330-000-06	CTRAN	\$ -	\$ -	\$ -
330-000-07	Water Line Transfer from Fund 406	\$ -	\$ -	\$ -
330-000-08	Traffic Impact Fees Transfer from Fund 110	\$ -	\$ -	\$ -
360-000-01	Interest and Rents	\$ 205	\$ -	\$ -
390-000-00	Other Revenue Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Subtotal Revenues		\$ 205	\$ -	\$ -
308-000-00	Beginning Fund Balance	<u>\$ 204,138</u>	<u>\$ 204,076</u>	<u>\$ 204,546</u>
Total Revenue and Fund Balance		<u>\$ 204,343</u>	<u>\$ 204,076</u>	<u>\$ 204,546</u>
Expenditures				
		Subtotal Expenditures	\$ 204,546	
		Ending Fund Balance	<u>\$ -</u>	
		Total Expenditures and Ending Fund Balance	<u>\$ 204,546</u>	

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 2016 and is included for historical purposes.

**City of Washougal
2016 Adopted Budget**

Fund 351 Facilities Capital Project

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
330-000-00	Grant Funds	\$ 161,603	\$ 512,000	\$ 256,000
360-000-00	Interest/Other Earnings	\$ 156	\$ -	\$ 500
397-000-00	Other Financing Sources	<u>\$ 30,000</u>	<u>\$ 42,000</u>	<u>\$ 30,000</u>
	Subtotal Revenues	\$ 191,760	\$ 554,000	\$ 286,500
308-000-00	Beginning Fund Balance	<u>\$ 505,377</u>	<u>\$ 250,000</u>	<u>\$ 277,000</u>
	Total Revenue and Fund Balance	<u>\$ 697,137</u>	<u>\$ 804,000</u>	<u>\$ 563,500</u>
Expenditures				
	Community Room Project - CDBG grant and direct appropriation from the state		\$ 300,000	
	Building Capital Facility Plan (BCFP)		\$ 25,000	
	City Hall / Civic Center Façade Replacement		\$ 100,000	
	BCFP recommendations		\$ 113,000	
		Subtotal Expenditures	\$ 538,000	
		Ending Fund Balance	<u>\$ 25,500</u>	
		Total Expenditures and Ending Fund Balance	<u>\$ 563,500</u>	

Highlights:

This fund is used for major building maintenance and other improvements to City facilities. Several projects are proposed for 2016 as listed above. \$30K is being transferred from the general fund to support these projects.

**City of Washougal
2016 Adopted Budget**

Fund 353 Transportation Capital Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
	CDBG	\$ 124,247	\$ -	\$ 750,000
	State Appropriation	\$ 32,936	\$ 600,000	\$ 961,000
	WSDOT Grant	\$ -	\$ -	\$ 212,500
	CMAQ Grant	\$ 95,623	\$ -	\$ 43,000
	RTC Grant	\$ -	\$ 500,000	\$ 668,000
	TIB Grant	\$ -	\$ 1,000,000	\$ 1,520,000
	STP Grant	\$ -	\$ 222,000	\$ 480,000
	TIF Transfer	\$ -	\$ -	\$ 500
360-000-00	Investment Earnings	\$ 529	\$ -	\$ 500
397-000-00	Other Financing Sources	<u>\$ 30,000</u>	<u>\$ 280,000</u>	<u>\$ 234,000</u>
	Subtotal Revenues	\$ 283,335	\$ 2,602,000	\$ 4,869,000
308-000-00	Beginning Fund Balance	<u>\$ 683,647</u>	<u>\$ 406,000</u>	<u>\$ 600,000</u>
	Total Revenue and Fund Balance	<u>\$ 966,982</u>	<u>\$ 3,008,000</u>	<u>\$ 5,469,000</u>
Expenditures				
	Evergreen/32nd Intersection Improvement		\$ 1,300,000	
	Safe Routes To School - Jemtegaard Trail North		\$ 530,000	
	Safe Routes To School - 34th St to J St - Gause Sidewalks		\$ 523,000	
	Sidewalks 34th to 36th/ Evergreen		\$ 210,000	
	Index/27th Street Reconstruct		\$ 1,000,000	
	Traffic Information Sign/WSDOT		\$ 250,000	
	Rail Road Overpass		\$ 800,000	
	Street & Walking Path Improvements at Schmid Fields/Bus Barn		\$ 250,000	
	Restabilization/Slope Improvements		\$ 125,000	
	Pickleball sound mitigation		\$ 20,000	
	Police security fencing		\$ 20,000	
	Sidewalk replacement program		\$ 50,000	
	Other transportation opportunites		\$ 350,000	
	Subtotal Expenditures	\$ 5,428,000		
	Ending Fund Balance	<u>\$ 41,000</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 5,469,000</u>		

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 2016 as listed above. \$234,000 of revenue is provided in 2016 from the General Fund operating budget.

**City of Washougal
2016 Adopted Budget**

Fund 510 Employment Security Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ 284	\$ 2,500	\$ 350
397-000-00	Employment Security Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 284	\$ 2,500	\$ 350
308-000-00	Beginning Fund Balance	<u>\$ 220,857</u>	<u>\$ 202,316</u>	<u>\$ 183,533</u>
	Total Revenue and Fund Balance	<u>\$ 221,141</u>	<u>\$ 204,816</u>	<u>\$ 183,883</u>
Expenditures				
	Subtotal Expenditures-Unemployment Costs	\$ 30,000		
	Ending Fund Balance	<u>\$ 153,883</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 183,883</u>		

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 2016 which allows the City to forego continued contributions until such a time that warrants the contributions to start again.

**City of Washougal
2016 Adopted Budget**

Fund 520 ER&R Rolling Stock

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ 57	\$ -	\$ -
369-000-00	Miscellaneous	\$ 11,344	\$ 10,000	\$ 25,000
390-000-00	Other Financing Sources	\$ 202,000	\$ 100,000	\$ 150,000
	Subtotal Revenues	\$ 213,401	\$ 110,000	\$ 175,000
308-000-00	Beginning Fund Balance	\$ 74,889	\$ 111,000	\$ 330,000
	Total Revenue and Fund Balance	\$ 288,290	\$ 221,000	\$ 505,000
Expenditures				
	#664 Dump Truck		\$ 64,000	
	#11 Lawn Mower		\$ 8,300	
	#3 Lawn Mower		\$ 8,300	
	#74 Police Patrol Sedan - crown vic		\$ 45,000	
	#506 Police Patrol Sedan - taurus		\$ 28,000	
	#658 Buildings Pick Up		\$ 27,000	
	#697 Parks Pick Up		\$ 30,800	
	#15 Streets SF Roller		\$ 30,000	
	Police K-9		\$ 45,000	
			\$ -	
	Subtotal Expenditures-Equipment		\$ 286,400	
			Ending Fund Balance	\$ 218,600
	Total Expenditures and Ending Fund Balance		\$ 505,000	

Highlights:

Rolling stock will be replaced from this fund according to a depreciation schedule. In 2016, rolling stock replacements of \$286,400 are included. The list above identifies which vehicles/equipment will be replaced.

**City of Washougal
2016 Adopted Budget**

Fund 521 ER&R Information Technology

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ 14	\$ 250	\$ 100
369-000-00	Sale of surplus items	\$ 68		
390-000-00	Other Financing Sources	<u>\$ 40,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
	Subtotal Revenues	\$ 40,082	\$ 30,250	\$ 30,100
308-000-00	Beginning Fund Balance	<u>\$ 4,548</u>	<u>\$ 12,000</u>	<u>\$ 21,000</u>
	Total Revenue and Fund Balance	<u>\$ 44,629</u>	<u>\$ 42,250</u>	<u>\$ 51,100</u>
 Expenditures				
	Computers/Monitors replacement		\$ 10,000	
	Software licensing		\$ 12,000	
	Server/Network upgrades		\$ 12,000	
		Subtotal Expenditures-Computers	\$ 34,000	
			Ending Fund Balance	<u>\$ 17,100</u>
		Total Expenditures and Ending Fund Balance	<u>\$ 51,100</u>	

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
2016 Adopted Budget**

Fund 631 Low Income Assistance Agency Fund

		2014 Actual	2015 Budgeted	2016 Adopted
Revenues				
360-000-00	Interest and Rents	\$ 91	\$ 100	\$ 100
369-000-00	Miscellaneous	\$ 340	\$ 5,000	\$ 5,000
390-000-00	Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 431	\$ 5,100	\$ 5,100
308-000-00	Beginning Fund Balance	<u>\$ 93,033</u>	<u>\$ 89,000</u>	<u>\$ 5,000</u>
	Total Revenue and Fund Balance	<u>\$ 93,464</u>	<u>\$ 94,100</u>	<u>\$ 10,100</u>
Expenditures				
	Assistance payments		\$ 10,100	\$ -
			Subtotal Expenditures:	\$ 10,100
			Ending Fund Balance	<u>\$ -</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 10,100</u>

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 approximatley one year of late fee/penalty revenue. The intent is for citizens to donate funds to keep the program operational.

**City of Washougal
2016 Adopted 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%
Accounting Supervisor	1	Finance	100%
Accounting Clerks and Specialist	4	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	14	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%
Planner	1	Community Dev.	100%
Building Inspector	1	Community Dev.	100%
Engineering Technician	0.6	Engineering	60%
	0.4	Water/Sewer	40%

Subtotal FTEs this Page: **42**

2016 Adopted Budget
Full Time Equivalent Positions (FTEs) Summary

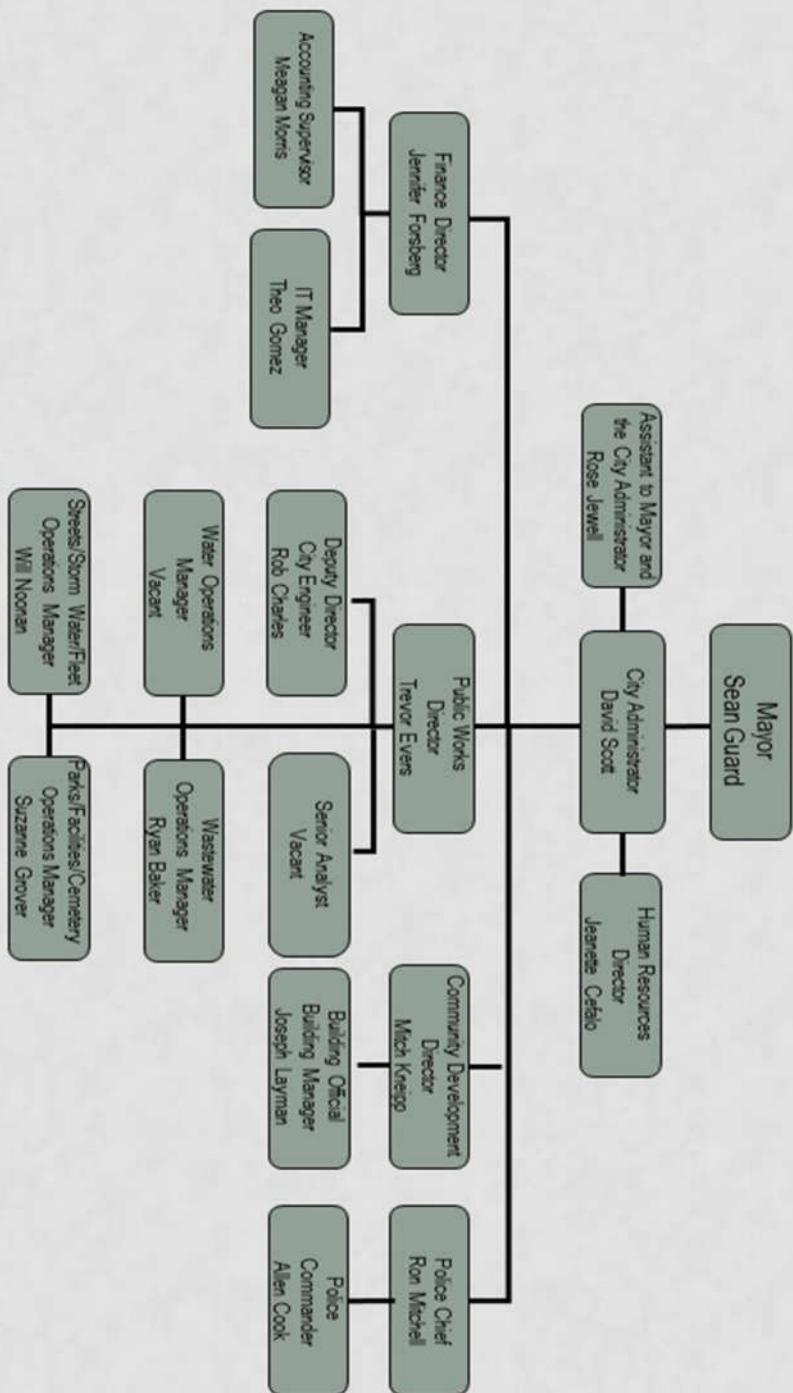
Position	# of FTEs	Department/Activity	%
Public Works Director	1	Parks	2.5%
		City Buildings	2.5%
		Streets	25.0%
		Water/Sewer	65.0%
		Stormwater	5.0%
Deputy Director / City Engineer	1	Engineering	25%
		Water	25%
		Sewer	25%
		Stormwater	25%
Senior Analyst	1	Streets	38.0%
		Water/Sewer	57.0%
		Stormwater	5.0%
Program / Procurement Specialist	1	Parks	2.5%
		City Buildings	2.5%
		Streets	25.0%
		Water/Sewer	65.0%
		Stormwater	5.0%
Public Works Administrative Assistant	1	Parks	5.0%
		Streets	20.0%
		Water/Sewer	70.0%
		Stormwater	5.0%
Parks/Cemetery/Facilities Operations Manager	1	Parks	75.0%
		City Buildings	25.0%
Streets/Stormwater Fleet Operations Manager	1	Streets	50.0%
		Stormwater	50.0%
Water Operations Manager	1	Water	100.0%
Sewer Operations Manager	1	Sewer	100.0%
Maintenance Worker I/II/III; Wastewater Supervisor; Water Utility Supervisor	22	Parks	2.35
		City Buildings	1.20
		Streets	3.40
		Cemetery	0.65
		Water/Sewer	10.40
		Stormwater	4.00

Subtotal FTEs this Page: 31

Total FTEs All Departments: 73

CITY OF WASHOUGAL ORGANIZATIONAL CHART

2015-2016



About the City

Location

The City is located in Clark County (the "County"), in southwestern Washington along Oregon/Washington border. The City lies approximately 23 miles northeast from Portland, Oregon, 18 miles east of Vancouver, and approximately 180 miles south of the City of Seattle. The City occupies a total of approximately 5.6 square miles and has a 2014 estimated population of 14,910.



The City of Washougal was incorporated in 1908 and operates under the laws of the State of Washington applicable to a Code City with a Mayor-Council form of government. Council members are elected by the citizens of the City and serve four-year terms as part-time elected officials acting in a legislative capacity. The Council holds regular meetings twice a month on second and fourth Mondays and special meetings as needed. All meetings are open to the public as provided by law and agenda items are prepared in advance.

City Council

Following is a list of the Mayor and current Council members and their current term expiration dates.

Name	Office	Occupation/Employer	Total Time Served on Council	Expiration of Current Term (December 31)
Sean Guard	Mayor	Business Owner	4.5 years	2017
Brent Boger	Member	Municipal Attorney	2 years	2017
Connie Jo Freeman	Member	School Bus Driver	2.5 years	2015
Paul Greenlee	Member	Retired	7.5 years	2017
Joyce Lindsay	Member	Retired	2.5 years	2015
Jennifer McDaniel	Member	Office Administrator	5.5 years	2015
Dave Shoemaker	Member	Retired Army Officer	4.5 years	2017
Michelle Wagner	Member	Lt. Col. Air Force Reserve Officer	<1 year	2015

Current Debt Ratios

The City's direct debt ratios, including the LTGO Bonds, are low and overlapping debt ratios are moderate.

About the City

General Obligation Debt Ratios (Preliminary)

Assessed Valuation Per Capita	\$86,840
Direct Debt Per Capita	\$288
Direct and Overlapping Debt Per Capita	\$2,314
Direct Debt to Assessed Valuation	0.33%
Direct and Overlapping Debt to Assessed Valuation	2.66%

Ad Valorem Tax Levies

The following tables present the City's regular, EMS and bond ad valorem tax levy rates and amounts for tax collection years 2010 through 2014.

Tax Collec. Year	Levy Rates (Dollars Per \$1,000 of Assessed Value)				
	Regular	EMS	Bond	Total	
2014	\$2.90		\$0.49	\$0.16	\$3.55
2013	3.1		0.5	0.1	3.7
2012	3.1		0.5	0.11	3.71
2011	3.1		0.5	0.11	3.71
2010	2.93		0.44	0.09	3.46

Tax Collec. Year	Levy Amounts in Dollars			
	Regular	EMS	Bond	Total
2014	\$3,758,651	\$638,099	\$205,000	\$4,601,750
2013	3,615,186	583,094	115,000	4,313,280
2012	3,719,373	599,899	129,000	4,448,272
2011	3,755,285	605,691	127,000	4,487,976
2010	4,066,517	611,871	129,500	4,807,888

Demographics and Economics

Census Demographics

Economic Data

Gender		Major Employers	
Male	7683	Washougal School District	302
Female	7067	Pendleton Woolen Mills	189
		BBA Nonwovens Washougal, Inc	125
		Safeway	110
Median Age	36.1	Exterior Wood	100

Race

White	12,551	87.1%
Hispanic	784	5.4%
American Indian	133	0.9%
Asian & Pacific Isl.	341	2.4%
African American	73	0.5%
Two or more races	459	3.7%

Income

Per Capita
Median Household \$ 58,144.00

Top 5 Principal Taxpayers 2014

Tax Payer	% of Total Assessed Value
Advanced Drainage System Inc.	0.30%
Pendleton Woolen Mills	0.30%
Fiberweb Washougal Inc.	0.30%
EM Center LLC	0.30%
Ferguson Enterprises Inc.	0.30%
	1.50%

**City of Washougal
2016 Adopted Budget
Glossary of Terms**

Adopted Budget	Financial program that forms the basis for appropriations, adopted by the governing body.
Allocate	To divide a lump-sum appropriation which is designed for expenditure by specific organization units and/or for specific purposes, activities, or objects.
Appropriation	An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Specific appropriations are usually made at the fund level and are granted for a one-year period.
Assessed Value	The value set on real and personal taxable property as a basis for levying taxes.
Assets	Resources owned or held by the City which have monetary value.
Audit	Conducted by the Washington State Auditor's Office, the primary objective of an audit is to determine if the City's financial statement presentation fairly present the City's financial position.
Balanced Budget	A budget in which planned expenditures do not exceed projected funds available.
Bond	A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date, together with periodic interest at a specified rate.
Budget	Written report showing the City's financial plan for one fiscal year. It includes a balanced statement of actual revenues and expenditures during the last year, and estimated revenues and expenditures, as budgeted, for the current and upcoming year.
Capital Outlay	Items which generally have a useful life of more than one year, such as machinery, land, furniture, equipment or buildings.
Comprehensive Plan	The plan, or portions thereof, which has been adopted by the City Council. It is a land use policy statement that guides future growth of the City.
Debt Service Fund	A fund used to account for the monies set aside for the payment of interest and principal to holders of City debt.
Department	A major organizational unit of the City which has been assigned overall management responsibility for an operation or group of related operations within a functional area.
Enterprise Fund	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting by user charges and fees.
Expenditures	The outflow of funds paid or to be paid for an asset obtained or goods and services obtained.

**City of Washougal
2016 Adopted Budget
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F.T.E	Full time equivalent - the combination of one or more employees whose work hours equal that of a full-time position, normally 40 hours a week, 52 weeks a year.
Fiscal Year	A 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations. (January 1 through December 31 for the City)
Fixed Assets	Assets of a long-term character which are intended to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment that have a value of \$5,000 or more and that have a life over a year.
Franchise Fee	A franchise fee is charged for the privilege of using public right-of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable TV.
Fund	A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.
Fund Balance	The excess of a fund's total assets over its total expenditures. A negative fund balance is often referred to as a deficit.
General Funds	Financial transitions relating to all governmental activities for which specific types of funds are not required are recorded in a General Fund. This fund is used for all receipts not dedicated for a specific purpose.
Governmental Funds	Funds through most governmental functions are financed. The fund types included in the category are general, special revenue, capital projects, debt service and special assessment funds.
Grant	Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.
Growth Management	State requirements related to development and its impact on public infrastructure.
Impact Fee	A fee charged on new development to finance required infrastructure such as roads, parks, schools and fire facilities.
Infrastructure	That portion of a city's assets located at or below ground level, including the water system, sewer system and streets.
Interfund Transactions	Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.
Investment Revenue	Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.
LEOFF I and II	Law Enforcement Officers retirement system plan.

**City of Washougal
2016 Adopted Budget
Glossary of Terms**

PERS	Public Employees Retirement System
Proposed Budget	Financial program prepared by the City's administration and submitted to the public and Council for review.
RCW	Revised Code of Washington which contains all laws of a general and permanent nature enacted by the State.
Reserve	An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.
Revenues	All amounts of money received by a government from external sources other than expense refunds, capital contributions, and residual equity transfers.
Special Revenue Fund	Special revenue funds are established only for special tax levies and other dedicated revenues whenever required by statutes, charter provisions, or the terms under which revenue is dedicated.
Systems Development Charges (SDC)	A fee charged on new development to finance required water, sewer, and drainage infrastructure.
Tax Rate	A percentage applied to all taxable property to raise general fund revenues. It is derived by dividing the total tax levy by the taxable net property valuation.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Washington Administrative Code	WAC - Laws adopted by State agencies to implement State Legislation.