

The
2011 Final Budget
of
The City of Washougal



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December 6, 2010

City Council Members and Residents of the City of Washougal:

I am pleased to present the 2011 Approved Budget for the City of Washougal.

Over-all, this budget reflects reductions in operations in response to declining revenue resulting from the economic downturn, including reduced property values. Savings have been achieved by streamlining our expenses.

This budget does, however, include some important investments in the future of our community. It adds \$55,000 into an economic development initiative; creates Equipment Replacement and Repair Funds for both vehicles and technology equipment, and funds a number of desperately needed pieces of equipment in early 2011; purchases a fully equipped Washougal Medical Response Vehicle for the fire department; purchases defibrillator units for the Washougal Schools and city buildings and provides funding for long-term strategic planning for the City.

Additionally, planned capital projects such as E Street, the Zone 4 Reservoir and some other capital expenditures are included, as we continue to seek to improve and update our infrastructure.

All in all the 2011 Budget is a very lean document. It is reflective of some hard work and difficult decisions by department heads, and it also signals some cuts in services. In the end, it only uses \$7,681 of general reserves to make it all work, down from an estimated \$937,269 earlier this year and after trimming the 2010 budget by nearly \$1.2 million.

Respectfully,


Sean Guard
Mayor

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

ORDINANCE NO. 1680

AN ORDINANCE adopting the annual budget for the City of Washougal, Washington for the 2011 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, 2011 to the City Council and has filed his budget with the Finance Director, and

WHEREAS, the City Council held budget workshops on September 27th, October 25th, and November 8th and a public hearing on November 15, 2010 according to law. and

WHEREAS, the recommendations of the City Council have been incorporated into the 2011 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, 2011 as revised by the Mayor and on file with the Finance Director is hereby adopted, approved, and appropriated as follows:

FUND	FUND DESCRIPTION	Projected Revenue	Proposed Budget
001	GENERAL FUND	9,710,000	9,942,681
101	CITY STREET FUND	677,903	1,052,903
103	CEMETERY FUND	90,000	90,000
125	EMS RESTRICTED	302,000	492,500
604	PERPETUAL CARE	3,500	0
104	REAL ESTATE EXCISE	112,000	95,000
105	PARK DEVELOPMENT	462,000	865,000
106	REAL ESTATE EXCISE	113,000	245,000
610	DOWNTOWN BOND FUND	60,000	0
108	HOTEL/MOTEL TAX	24,100	25,000
110	TRANSPORTATION DEV.	36,000	536,000
118	PEG FEES	32,250	62,915
141	DRUG SEIZURE FUND	11,000	34,700
212	UTGO REDEMPTION	125,150	127,000
215	DT REDEMPTION FUND	190,150	184,420
350	CAPITAL PROJECT	6,650,475	6,650,475
352	EECBG GRANT FUND	415,000	415,000
401	WATER/SEWER FUND	5,284,462	5,107,637
403	STORMWATER UTILITY	771,895	843,228
406	W/S CONSTRUCTION	3,710,100	3,639,000
408	SEWER BOND REDEMPT.	584,785	584,785
410	PWTF LOAN REDEMPT.	343,158	343,158
412	WATER/SEWER BOND	99,348	99,348
510	EMPLOYMENT SECURITY	1,000	65,000
520	ER&R FUND - ROLLING STOCK	624,000	403,600
521	ER&R FUND - IT	30,250	5,000
		30,463,526	31,909,349

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, 2011, after its passage and posting 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 6th day of December, 2010.

CITY OF WASHOUGAL

Signed Original on File at the City
MAYOR

ATTEST:

Signed Original on File at the City
FINANCE DIRECTOR/CITY CLERK

Requested AS TO FORM:

Signed Original on File at the City
CITY ATTORNEY

City of Washougal 2011 Budget Fund Accounting

Summary of all Funds-2011 Annual Budget

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund + Streets Fund	\$3,855,455	\$10,387,903	\$10,395,584	\$3,247,774
001	(Trf to establish Fund 520&521)		\$0	\$600,000	
125	EMS Restricted Fund	\$600,000	\$302,000	\$492,500	\$409,500
103	Cemetery Fund	\$13,020	\$90,000	\$90,000	\$13,020
604	Cemetery Perpetual Care Fund	\$286,500	\$3,500	\$0	\$290,000
104	REET-1st 1/4%	\$762,000	\$112,000	\$95,000	\$779,000
105	Park Development Fund (PIF)	\$572,000	\$462,000	\$865,000	\$169,000
106	REET-2nd 1/4%	\$813,000	\$113,000	\$245,000	\$681,000
610	Downtown Bond Guarantee Fund	\$660,000	\$60,000	\$0	\$720,000
108	Hotel Motel Tax	\$9,000	\$24,100	\$25,000	\$8,100
110	Transportation Development (TIF)	\$500,000	\$36,000	\$536,000	\$0
118	Peg Fees	\$62,665	\$32,250	\$62,915	\$32,000
141	Drug Seizure Fund	\$35,000	\$11,000	\$34,700	\$11,300
212	UTGO Bond Redemption Fund	\$12,150	\$125,150	\$127,000	\$10,300
215	Downtown Debt Service Bond	\$135,690	\$190,150	\$184,420	\$141,420
350	Capital Projects Fund	\$0	\$6,650,475	\$6,650,475	\$0
352	EECBG Grant Fund	\$0	\$415,000	\$415,000	\$0
401	Water/Sewer Fund	\$1,100,000	\$5,284,462	\$5,107,637	\$1,276,825
403	Stormwater Utility Fund	\$150,000	\$771,895	\$843,228	\$78,667
406	Water/Sewer Constr. Reserve	\$110,000	\$3,710,100	\$3,639,000	\$181,100
408	Water/Sewer Bond Redemption	\$480	\$584,785	\$584,785	\$480
410	PWTF Loan Redemption	\$0	\$343,158	\$343,158	\$0
412	Water/Sewer Bond Redemption	\$238	\$99,348	\$99,348	\$238
510	Empl. Security Reserve Fund	\$300,000	\$1,000	\$65,000	\$236,000
520	ER&R - Rolling Stock Fund	\$0	\$624,000	\$403,600	\$220,400
521	ER&R - IT Fund	<u>\$0</u>	<u>\$30,250</u>	<u>\$5,000</u>	<u>\$25,250</u>
GRAND TOTAL		<u><u>\$9,977,198</u></u>	<u><u>\$30,463,526</u></u>	<u><u>\$31,909,349</u></u>	<u><u>\$8,531,374</u></u>

**City of Washougal
2011 Final Budget**

Fund 001 - General Fund, Street Fund, and Fire Revenue Summary

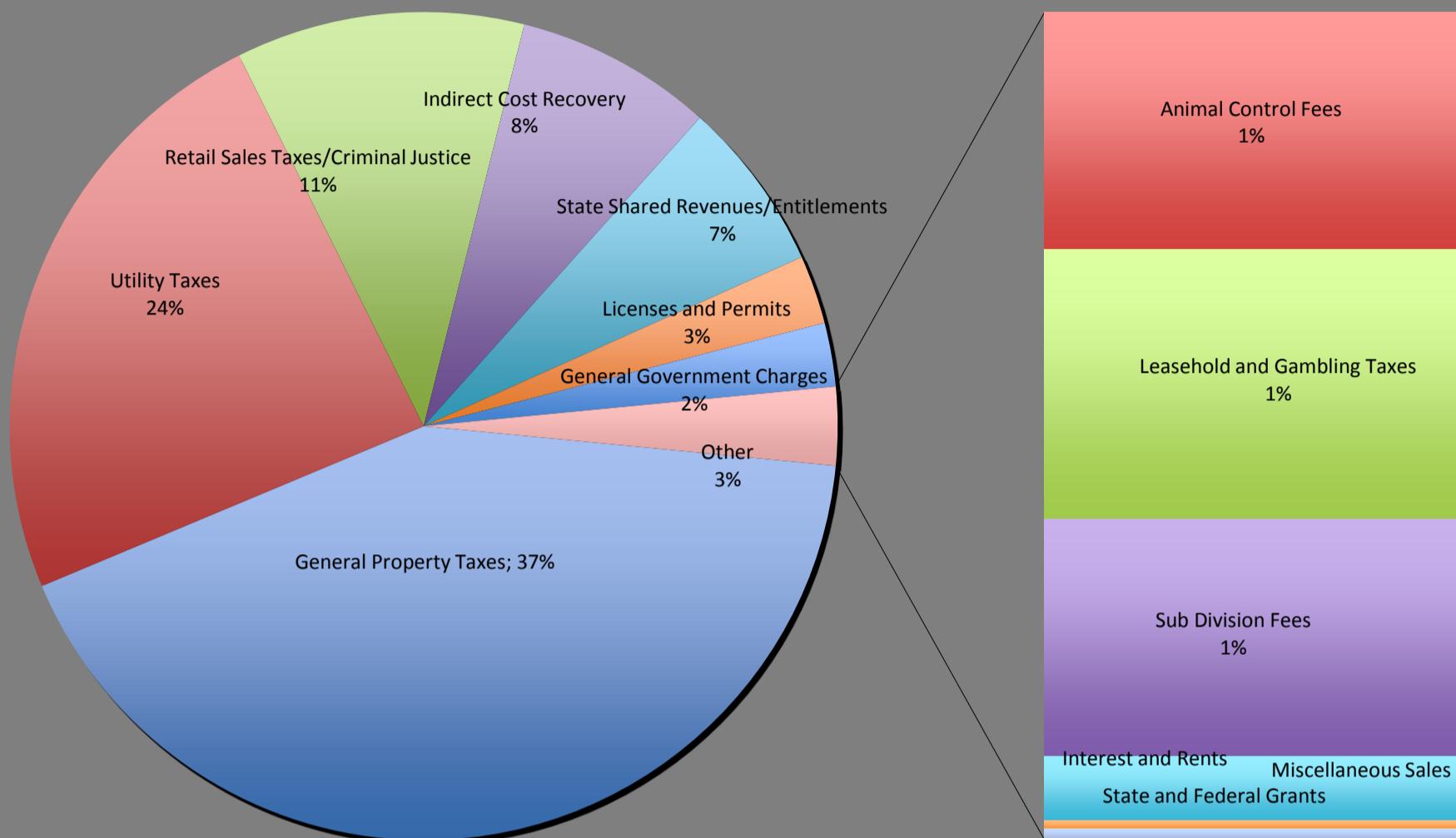
		2009 Actual	2010 Budget	2011 Approved	
311-000-00	General Property Taxes	4,525,232	4,600,000	4,098,000	
313-000-00	Retail Sales Taxes/Criminal Justice	1,074,661	1,092,000	1,095,000	
316-000-00	Utility Taxes	1,735,080	1,862,000	2,328,000	
317-000-00	Leasehold and Gambling Taxes	88,621	97,614	97,000	
320-000-00	Licenses and Permits	326,519	456,485	260,000	
330-000-00	State and Federal Grants	40,776	16,000	4,000	
335-000-00	State Shared Revenues/Entitlements	631,532	580,000	650,000	
338-000-00	Animal Control Fees	95,986	85,000	85,000	
340-000-00	General Government Charges	173,249	180,000	241,500	Reduce by 40k for Ticket Rev per Chief
345-000-00	Sub Division Fees	82,190	142,600	85,000	
349-000-00	Indirect Cost Recovery	684,823	787,890	750,000	
350-000-00	Fines and Forfeitures	613	0	0	
360-000-00	Interest and Rents	69,733	23,000	23,000	
369-000-00	Miscellaneous Sales	19,111	3,000	3,000	
390-000-00	Other Revenue Sources	<u>333,280</u>	<u>2,000,000</u>	<u>668,403</u>	
	Subtotal	9,881,406	11,925,589	10,387,903	
308-000-00	Beginning Fund Balance	5,290,737	5,056,000	<u>3,855,456</u>	
	Total	15,172,143	16,981,589	<u>14,243,359</u>	2011 Loss 2011 Loss without ER&R seed (607,681) (7,681)
	Subtotal Expenditures			10,995,584	
	Ending Fund Balance-Cash Flow Contingency			1,732,597	
	Unreserved Ending Fund Balance			1,515,178	
	Subtotal Ending Fund Balance			<u>3,247,775</u>	
	Total Expenditures			<u>14,243,359</u>	

Revenue Highlights:

Property tax collections (line 311) will drop in 2011 as a result of declining assessed valuation and voter approved library funding. Utility taxes (line 316) will increase as a result of utility rate increases. Other revenues (line 390) were significantly higher in 2010 because the Fire Fund was accounted as a separate fund and transferred resources to the general fund. These funds have been combined, eliminating the transfer as revenue. Remaining revenues are based upon conservative estimates.

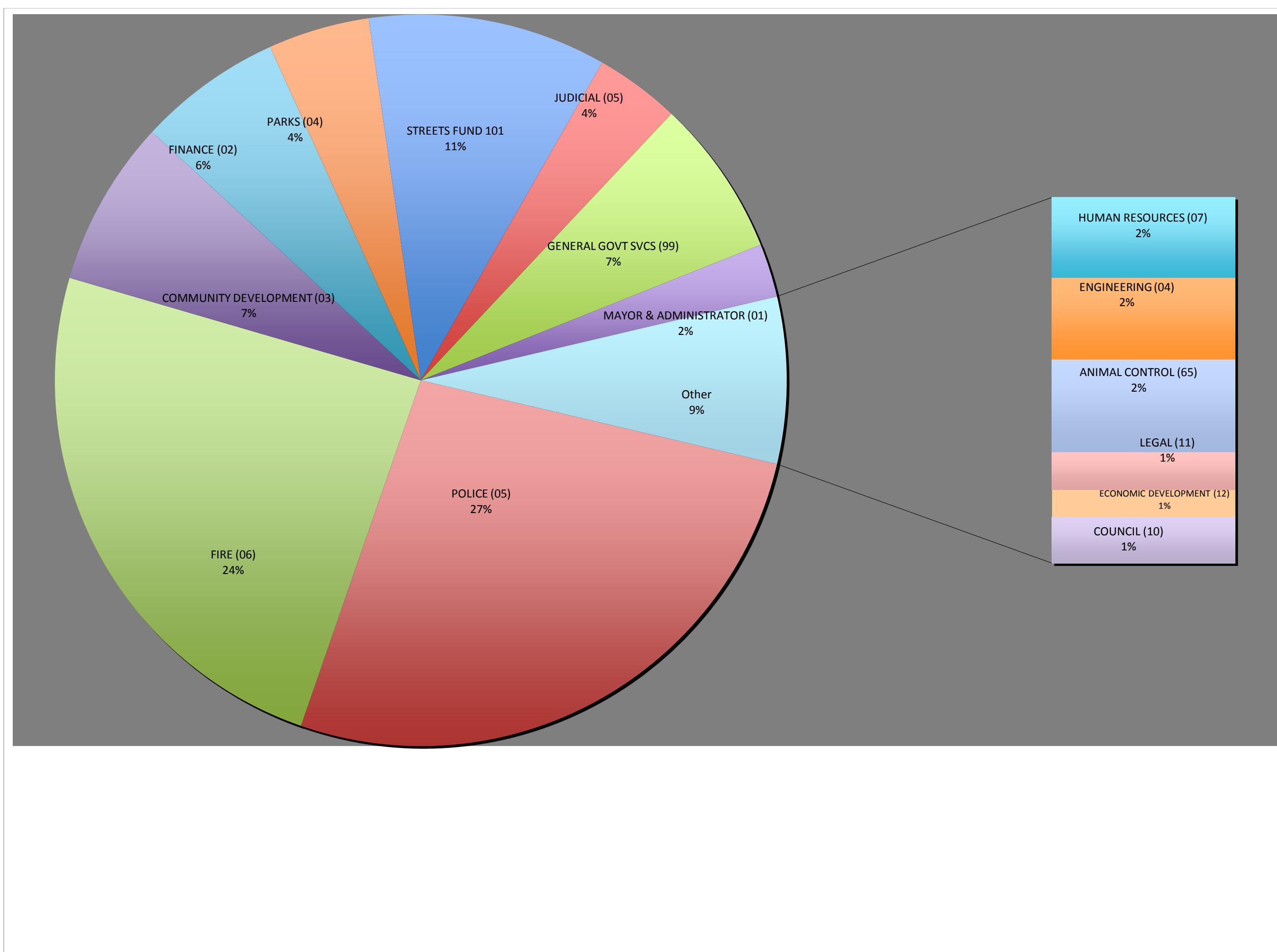
The City has established a reserve policy for its General Fund. The Council has targeted a minimum of two months of expenditure needs, approximately 16% of the proposed budgeted expenditures, as the level to be set aside from the projected revenues to be used as a contingency balance within the General 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. For 2011, the General Fund contingency reserve is \$1,732,597

2011
Budgeted General Fund Revenue



FUND 001-GENERAL FUND EXPENDITURE SUMMARY		2009 ACTUAL	2010 BUDGET	2011 APPROVED
COUNCIL (10)		75,300	80,680	92,327
JUDICIAL (05)		309,369	390,000	375,000
MAYOR & ADMINISTRATOR (01)		252,417	202,734	236,172
HUMAN RESOURCES (07)		148,750	172,116	162,413
FINANCE (02)		664,396	581,731	637,022
ECONOMIC DEVELOPMENT (12)		0	0	55,000
LEGAL (11)		75,334	90,150	75,000
GENERAL GOVT SVCS (99)		342,778	269,016	1,294,803
POLICE (05)		2,549,536	2,728,527	2,662,175
FIRE (06)		2,485,871	3,956,737	2,419,672
INTERGOVT SVCS (99)		15,966	18,500	15,500
COMMUNITY DEVELOPMENT (03)		788,361	848,814	735,060
ENGINEERING (04)		173,445	169,290	163,652
ANIMAL CONTROL (65)		186,518	176,405	187,076
PARKS (04)		465,079	535,436	447,517
CITY BLDGS M&O (04)		473,358	463,190	384,292
STREETS FUND 101		1,190,128	1,324,050	1,052,903
	subtotal	10,196,605	12,007,376	10,995,584
	PROJECTED REVENUE			10,387,903
	REVENUE OVER EXPENDITURES			(607,681)
	LESS SEED \$\$ FOR ER&R FUNDS			600,000
	ADDITION TO RESERVES			(7,681)

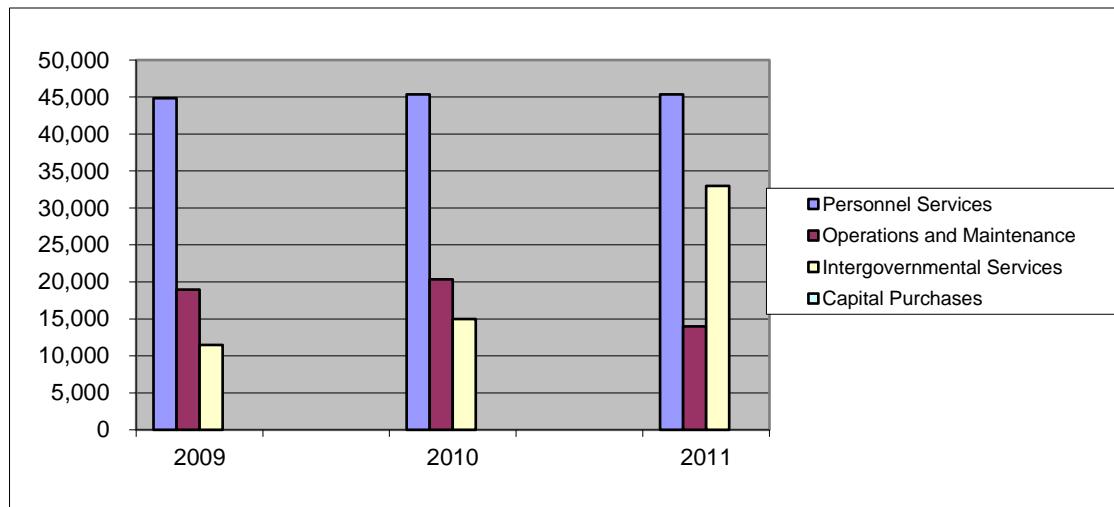
2011 Budgeted General Fund Expenditure



**City of Washougal
2011 Final Budget**

Fund 001-10 Council/Legislative

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	44,833	45,333	45,347
Operations and Maintenance	18,978	20,347	13,980
Intergovernmental Services	11,490	15,000	33,000
Capital Purchases	0	0	0
 Total Council/Legislative Services	 75,300	 80,680	 92,327



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Council Members	7.00	7.00	7.00

Highlights:

Increased costs for Intergovernmental Services are reflective of the upcoming 2011 primary and general elections for Council positions.

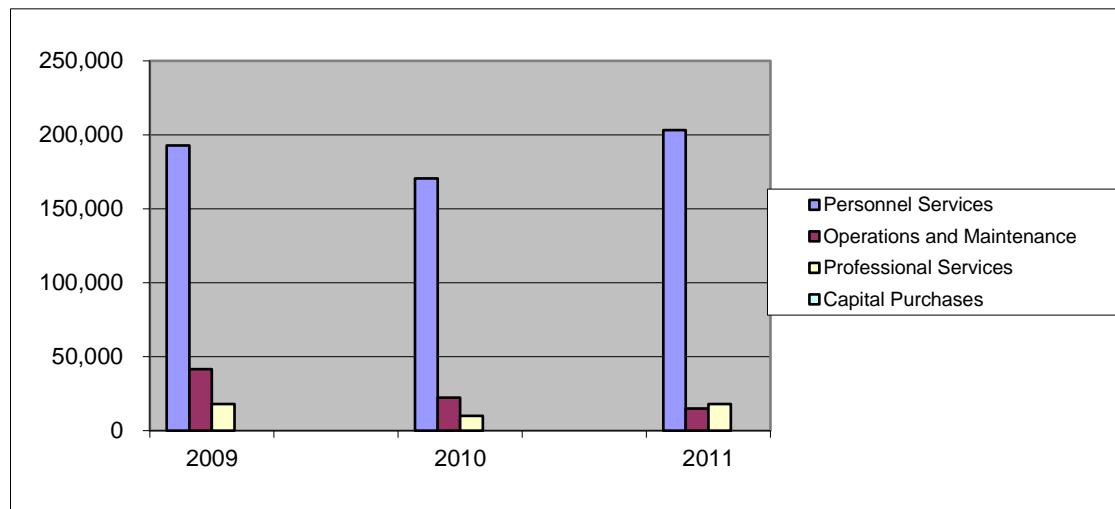
Fund 001-10 - COUNCIL**2011 Final Budget**

BUDGET ORGN	Account	Account Title	Title	2009 Actual	2010 Budget	2011 Budget Request
00110511300	5041	PROFESSIONAL SERVICES	NOTICES/OFFICIAL POSTINGS	280.50	-	-
00110511300	5044	ADVERTISING	NOTICES/OFFICIAL POSTINGS	1,229.25	2,000.00	1,900.00
00110511300	5341	CODIFICATION SERVICES	NOTICES/OFFICIAL POSTINGS	3,469.61	4,000.00	3,880.00
00110511400	5043	TRAVEL	TRAINING	9,495.65	7,917.00	3,500.00
00110511400	5449	TRAINING REGISTRATIONS	TRAINING	1,435.00	3,500.00	2,500.00
00110511600	5011	REGULAR SALARIES	COUNCIL OPERATIONS	41,500.00	42,000.00	42,000.00
00110511600	5021	INSURANCE BENEFITS	COUNCIL OPERATIONS	3,276.84	3,333.00	3,347.00
00110511600	5031	OFFICE SUPPLIES	COUNCIL OPERATIONS	424.69	350.00	300.00
00110511600	5036	OPERATING SUPPLIES	COUNCIL OPERATIONS	1,138.69	750.00	600.00
00110511600	5046	INSURANCE	COUNCIL OPERATIONS	1,035.76	1,130.00	1,200.00
00110511600	5049	MISCELLANEOUS	COUNCIL OPERATIONS	414.87	700.00	100.00
00110511600	5149	DUES/SUBSCRIPTIONS/MEMBER COUNCIL OPERATIONS		-	-	
00110511800	5051	INTERGOVT PROF SERVICES	VOTER REGISTRATION COSTS	11,489.67	15,000.00	33,000.00
00110528609	5042	COMMUNICATIONS	COUNCIL COMMUNICATIONS	109.88	-	
TOTAL EXPENDITURES				75,300.41	80,680.00	92,327.00

**City of Washougal
2011 Final Budget**

Fund 001-01 Mayor & Administration

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	192,863	170,511	203,122
Operations and Maintenance	41,619	22,223	15,050
Professional Services	17,935	10,000	18,000
Capital Purchases	0	0	0
 Total Administration Services	 252,417	 202,734	 236,172



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Mayor	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00
Executive Assistant/Deputy Clerk	0.00	0.11	0.11
 Totals	 2.00	 2.11	 2.11

Highlights:

In 2010, the City Administrator Position went unfilled until May. The 2010 Budget was amended to reflect that savings. 2011 reflects an increase in Personnel Services due to that position being filled. Professional Services include Strategic Planning and Related Services.

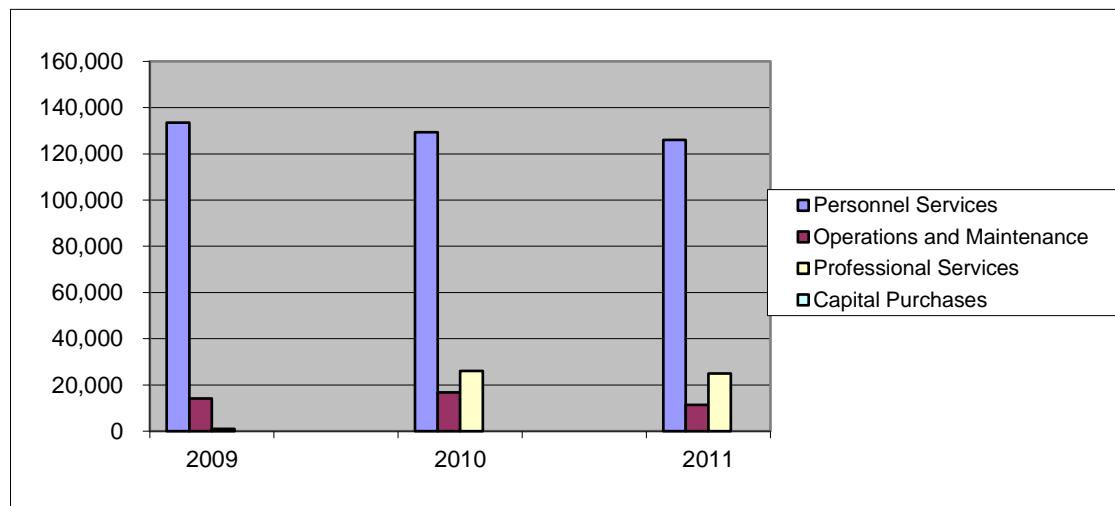
Fund 001-01 - CITY ADMIN & MAYOR**2011 Final Budget**

BUDGET ORGN	Account	Account Title	Title	2009 Actual	2010 Budget	2011 REQUEST
00101513100	5011	REGULAR SALARIES	ADMINISTRATOR	159,389.73	128,337.00	156,658.00
00101513100	5012	OVERTIME	ADMINISTRATOR	75.52	350.00	-
00101513100	5021	INSURANCE BENEFITS	ADMINISTRATOR	33,397.60	41,824.00	46,464.00
00101513100	5031	OFFICE SUPPLIES	ADMINISTRATOR	1,601.33	1,000.00	1,000.00
00101513100	5035	SMALL TOOLS/MINOR EQUIP	ADMINISTRATOR	2,846.18	500.00	-
00101513100	5036	OPERATING SUPPLIES	ADMINISTRATOR	354.95	1,000.00	1,000.00
00101513100	5041	PROFESSIONAL SERVICES	ADMINISTRATOR	17,934.88	10,000.00	18,000.00
00101513100	5048	REPAIRS AND MAINTENANCE	ADMINISTRATOR	17,464.71	-	-
00101513100	5044	ADVERTISING	ADMINISTRATOR	788.50	-	-
00101513100	5046	INSURANCE	ADMINISTRATOR	2,198.73	2,973.00	3,000.00
00101513100	5049	MISCELLANEOUS	ADMINISTRATOR	8,863.24	5,000.00	-
00101513100	5149	DUES/SUBSCRIPTIONS/MEMBER	ADMINISTRATOR	-	500.00	1,500.00
00101513400	5026	EMPLOYEE RECOGNITION	EXECUTIVE TRAINING	-	750.00	750.00
00101513400	5043	TRAVEL	EXECUTIVE TRAINING	1,578.13	7,000.00	4,500.00
00101513400	5049	MISCELLANEOUS	EXECUTIVE TRAINING	483.00	500.00	-
00101513400	5449	TRAINING REGISTRATIONS	EXECUTIVE TRAINING	3,037.74	2,000.00	1,500.00
00101528609	5042	COMMUNICATIONS	EXECUTIVE COMMUNICATIONS	2,402.72	1,000.00	1,800.00
Total Expenses				252,416.96	202,734.00	236,172.00

**City of Washougal
2011 Final Budget**

Fund 001-07 Human Resources

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	133,511	129,284	126,028
Operations and Maintenance	14,193	16,832	11,385
Professional Services	1,046	26,000	25,000
Capital Purchases	0	0	0
 Total Human Resources Services	 148,750	 172,116	 162,413



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Human Resources Director	1.00	1.00	1.00
 Totals	 1.00	 1.00	 1.00

Highlights:

The Human Resources budget maintains existing programs.

Fund 001-07 - HR

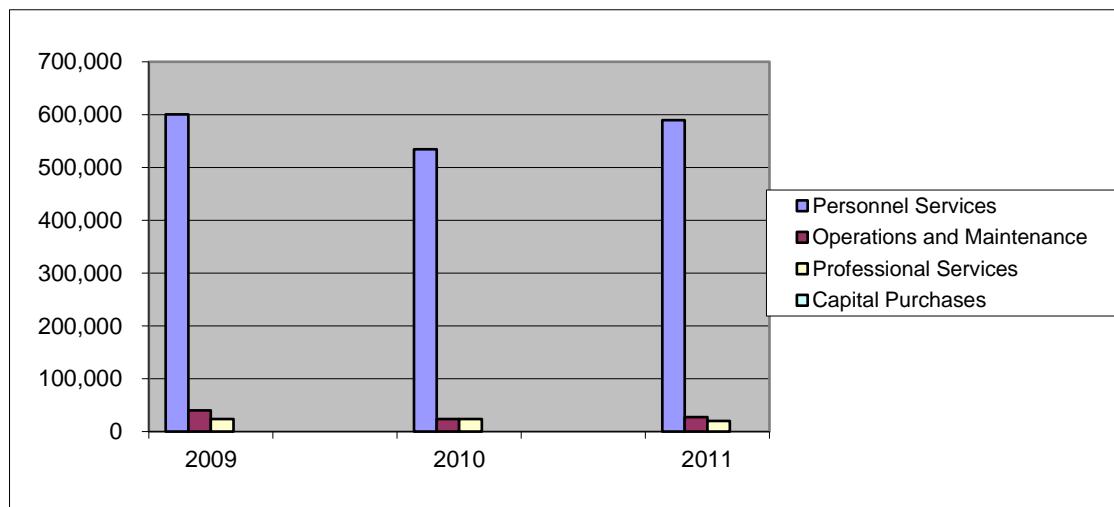
2011 Final Budget

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010 Budget	2011 Budget Request
00107516100	5011	REGULAR SALARIES	HR ADMINISTRATION	96,882.00	91,968.00	91,968.00
00107516100	5012	OVERTIME	HR ADMINISTRATION	36,268.82	-	-
00107516100	5021	INSURANCE BENEFITS	HR ADMINISTRATION	-	37,316.00	34,060.00
00107516100	5023	UNIFORMS AND CLOTHING	HR ADMINISTRATION	360.00	-	-
00107516100	5149	DUES/SUBSCRIPTIONS/MEMBER	HR ADMINISTRATION	412.90	500.00	360.00
00107516200	5031	OFFICE SUPPLIES	HR SERVICES	-	350.00	275.00
00107516200	5032	FUEL CONSUMED	HR SERVICES	-	-	-
00107516200	5035	SMALL TOOLS/MINOR EQUIP	HR SERVICES	1,557.29	-	-
00107516200	5036	OPERATING SUPPLIES	HR SERVICES	2,004.84	500.00	400.00
00107516200	5041	PROFESSIONAL SERVICES	HR SERVICES	-	25,000.00	24,000.00
00107516200	5043	TRAVEL	HR SERVICES	2,892.27	-	-
00107516200	5044	ADVERTISING	HR SERVICES	1,817.13	1,000.00	500.00
00107516200	5046	INSURANCE	HR SERVICES	189.73	1,982.00	2,000.00
00107516200	5049	MISCELLANEOUS	HR SERVICES	991.30	250.00	250.00
00107516400	5043	TRAVEL	HR TRAINING	208.00	1,500.00	1,700.00
00107516400	5049	MISCELLANEOUS	HR TRAINING	549.00	500.00	-
00107516400	5449	TRAINING REGISTRATIONS	HR TRAINING	1,579.00	750.00	400.00
00107517400	5041	PROFESSIONAL SERVICES	CITY TRAINING PROGRAM	-	2,500.00	1,500.00
00107517900	5031	OFFICE SUPPLIES	WELLNESS PROGRAM	1,991.83	1,000.00	500.00
00107517900	5036	OPERATING SUPPLIES	WELLNESS PROGRAM	-	4,000.00	3,000.00
00107517900	5041	PROFESSIONAL SERVICES	WELLNESS PROGRAM	1,046.00	1,000.00	1,000.00
00107517900	5049	MISCELLANEOUS	WELLNESS PROGRAM	-	2,000.00	500.00
00107528609	5042	COMMUNICATIONS	HR COMMUNICATIONS	-	-	-
TOTAL EXPENDITURES				148,750.11	172,116.00	162,413.00

**City of Washougal
2011 Final Budget**

Fund 001-02 Finance

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	600,150	534,401	589,572
Operations and Maintenance	40,393	23,525	27,450
Professional Services	23,853	23,805	20,000
Capital Purchases	0	0	0
 Total Finance Services	 <u>664,396</u>	 <u>581,731</u>	 <u>637,022</u>



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Finance Director/City Clerk	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00
Clerks	3.00	2.00	2.00
Executive Assistant/Deputy Clerk	1.00	1.00	0.89
 Totals	 7.00	 6.00	 5.89

Highlights:

In 2010, the Finance Department operated without a Finance Director until Fall of 2010. This was reflected in a Budget Amendment in 2010 to show that reduction. 2011 Personnel Services increase reflects that position being filled. Professional Services include use of a Financial Consultant, MicroFlex, and for records management.

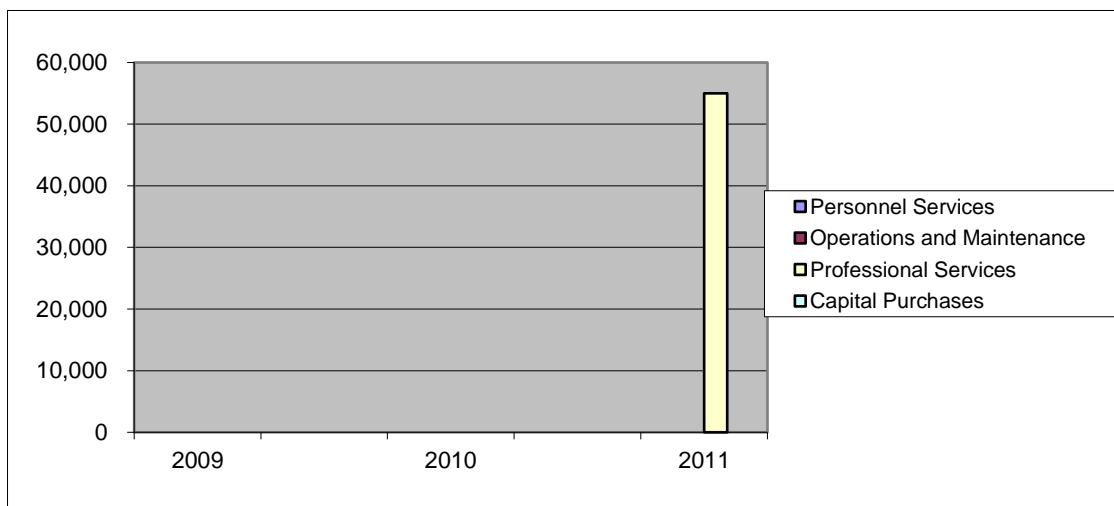
Fund 001-02 Finance**2011 Final Budget**

BUDGET ORGN	Account	Account Title	Title	2010		
				2009 Actual	Amend Budget	2011 Proposed Budget
00102514100	5011	REGULAR SALARIES	FINANCE ADMINISTRATION	179,853.78	92,776.00	97,368.00
00102514100	5021	INSURANCE BENEFITS	FINANCE ADMINISTRATION	50,791.41	18,087.00	35,326.00
00102514100	5031	OFFICE SUPPLIES	FINANCE ADMINISTRATION	676.30	500.00	800.00
00102514100	5032	FUEL CONSUMED	FINANCE ADMINISTRATION	50.04	-	-
00102514100	5036	OPERATING SUPPLIES	FINANCE ADMINISTRATION	4,694.23	250.00	800.00
00102514100	5041	PROFESSIONAL SERVICES	FINANCE ADMINISTRATION	753.00	-	-
00102514100	5043	TRAVEL	FINANCE ADMINISTRATION	3,790.77	1,500.00	2,500.00
00102514100	5049	MISCELLANEOUS	FINANCE ADMINISTRATION	889.35	500.00	500.00
00102514100	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCE ADMINISTRATION	792.00	250.00	250.00
00102514230	5011	REGULAR SALARIES	FINANCIAL SERVICES	270,957.29	297,670.00	315,875.00
00102514230	5012	OVERTIME	FINANCIAL SERVICES	999.41	1,000.00	1,000.00
00102514230	5021	INSURANCE BENEFITS	FINANCIAL SERVICES	97,367.51	124,628.00	139,753.00
00102514230	5022	WELLNESS INCENTIVE	FINANCIAL SERVICES	180.50	240.00	250.00
00102514230	5031	OFFICE SUPPLIES	FINANCIAL SERVICES	2,304.35	1,500.00	2,000.00
00102514230	5035	SMALL TOOLS/MINOR EQUIP	FINANCIAL SERVICES	4,842.25	100.00	-
00102514230	5036	OPERATING SUPPLIES	FINANCIAL SERVICES	285.70	1,000.00	750.00
00102514230	5041	PROFESSIONAL SERVICES	FINANCIAL SERVICES	23,100.27	23,805.00	20,000.00
00102514230	5046	INSURANCE	FINANCIAL SERVICES	10,934.38	11,924.56	11,950.00
00102514230	5049	MISCELLANEOUS	FINANCIAL SERVICES	2,440.50	1,000.00	500.00
00102514230	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCIAL SERVICES	105.00	500.00	400.00
00102514400	5043	TRAVEL	FINANCE TRAINING	2,391.13	3,000.00	3,500.00
00102514400	5049	MISCELLANEOUS	FINANCE TRAINING	1,637.71	-	-
00102514400	5449	TRAINING REGISTRATIONS	FINANCE TRAINING	783.24	1,500.00	3,500.00
00102528609	5042	COMMUNICATIONS	FINANCE COMMUNICATIONS	3,776.13	-	-
Total Expenses				664,396.25	581,730.56	637,022.00

**City of Washougal
2011 Final Budget**

Fund 001-12 Economic Development

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	0	0	0
Operations and Maintenance	0	0	0
Professional Services	0	0	55,000
Capital Purchases	<u>0</u>	<u>0</u>	<u>0</u>
Total Services	<u>0</u>	<u>0</u>	<u>55,000</u>



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Director	0.00	0.00	0.00
Totals	0.00	0.00	0.00

Highlights:

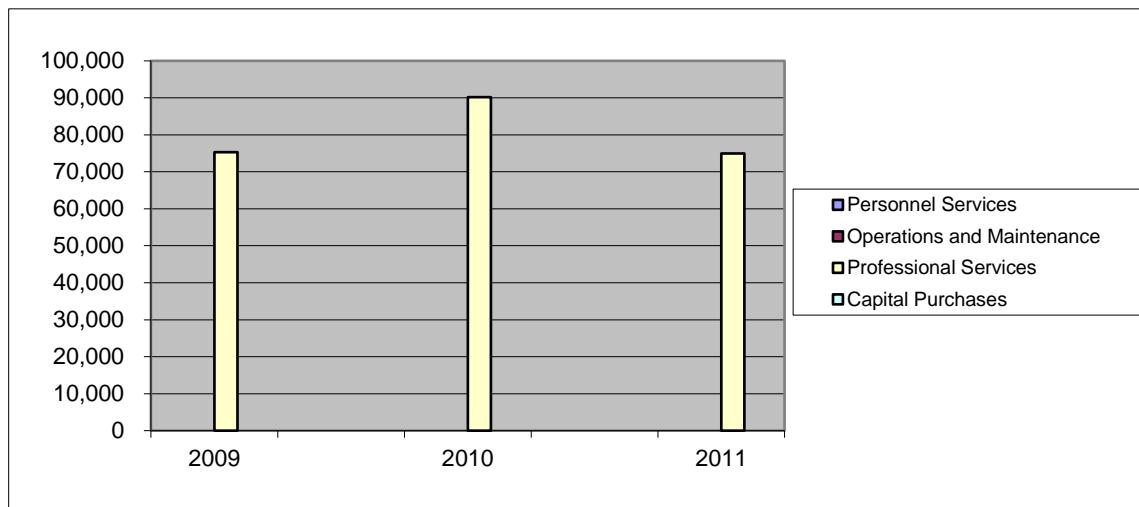
Economic Development consists of \$50,000 for East County Economic Development start up and \$5,000 for CREDC.

BUDGET ORGN	Account	Account Title	Account Title	2011		
				2009 ACTUAL	2010 Budget	Requested
00112513100	5031	OFFICE SUPPLIES	ECONOMIC DEVELOPMENT	-	-	-
00112513100	5036	OPERATING SUPPLIES	ECONOMIC DEVELOPMENT	-	-	-
00112513100	5041	PROFESSIONAL SERVICES	ECONOMIC DEVELOPMENT	-	-	55,000.00
00112513100	5043	TRAVEL	ECONOMIC DEVELOPMENT	-	-	-
00112513100	5049	MISCELLANEOUS	ECONOMIC DEVELOPMENT	-	-	-
00112513100	5149	DUES/SUBSCRIPTIONS/MEMBER	ECONOMIC DEVELOPMENT			
						55,000.00

**City of Washougal
2011 Final Budget**

Fund 001-11 Legal Services

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	0	0	0
Operations and Maintenance	0	0	0
Professional Services	75,334	90,150	75,000
Capital Purchases	0	0	0
Total Legal Services	75,334	90,150	75,000



Personnel Schedule (full-time equivalents) - The City contracts for this position with an outside law firm.

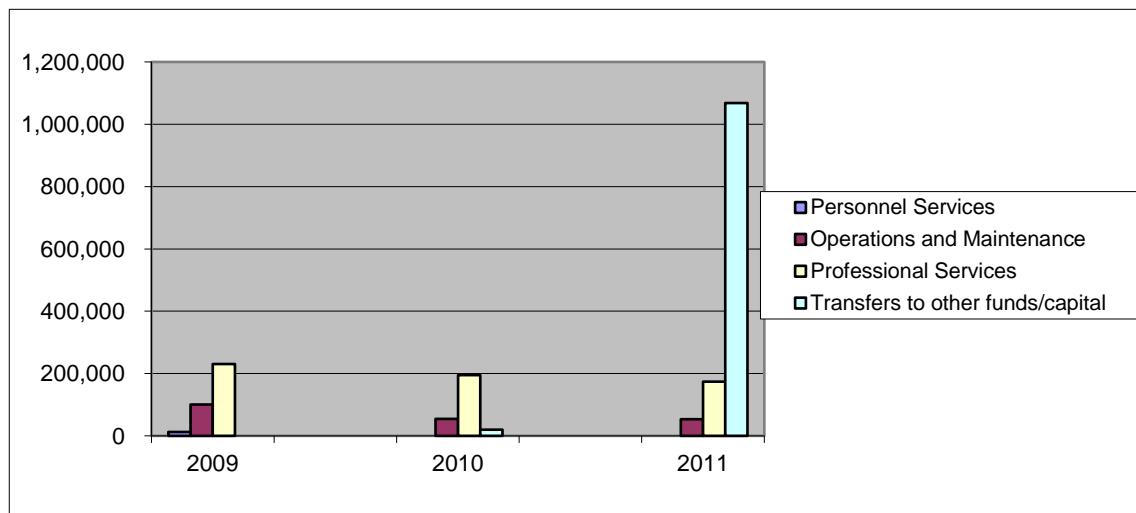
Fund 001-11 - Legal**2011 Final Budget**

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010	2011
					Budget	BUDGET REQUEST
00111515100	5041	PROFESSIONAL SERVICES	CITY LEGAL ATTORNEY	75,141.59	90,000.00	75,000.00
00111515100	5049	MISCELLANEOUS	CITY LEGAL ATTORNEY	-	-	0
00111528609	5042	COMMUNICATIONS	LEGAL COMMUNICATIONS	192.30	150.00	0
TOTAL EXPENDITURES				75,333.89	90,150.00	75,000.00

**City of Washougal
2011 Final Budget**

Fund 001-99 General Government Services

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	11,915	0	0
Operations and Maintenance	100,814	54,016	52,900
Professional Services	230,049	195,000	173,500
Transfers to other funds/capital	<u>0</u>	<u>20,000</u>	<u>1,068,403</u>
Total General Government Services	<u>342,778</u>	<u>269,016</u>	<u>1,294,803</u>



Personnel Schedule (full-time equivalents) - None.

Highlights:

This Cost Center includes costs associated with software licensing, IT Services, audit costs, and city-wide phone services. New to this Cost Center is a \$50,000 Transfer to the ER&R Funds to help maintain these Funds. There is also a \$600,000 transfer out of cash reserves to the ER&R Funds for Rolling Stock and IT Equipment. There is a transfer of \$55,000 to the Cemetery Department to support the maintenance of the grounds. In past years, a portion of General Fund Property Taxes was directly allocated to the Streets Fund and well as a portion of Electricity Franchise Fees/Transfer Station Franchise Fees. In 2011, that revenue will be directly charged to the General Fund and revenue will be transferred to the Streets Fund as needed.

Fund 001-99 - General Govt

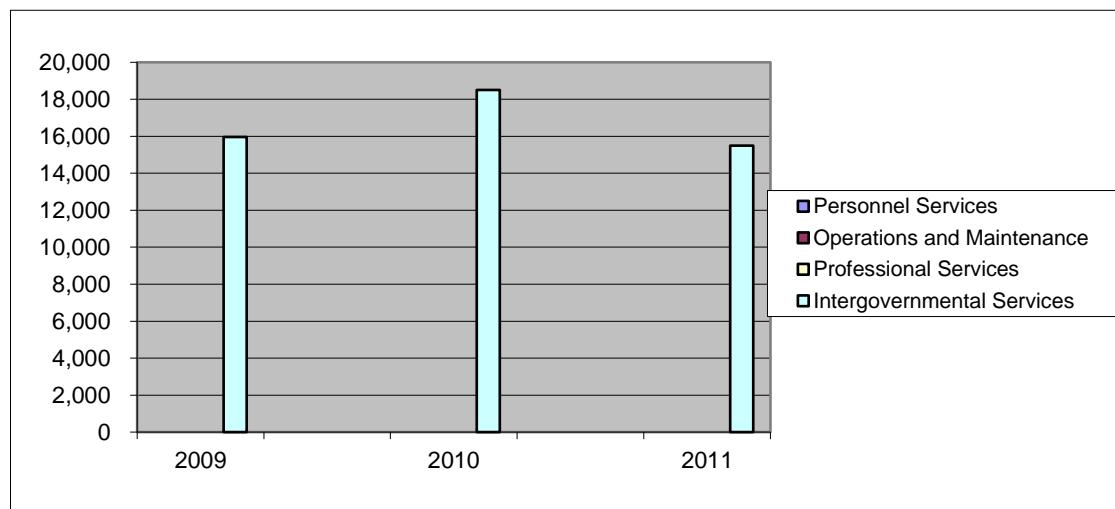
2011 Final Budget

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010 Budget	2011 BUDGET REQUEST
00199514230	5051	INTERGOVT PROF SERVICES	STATE AUDITOR	43648.54	35,000.00	35,000.00
00199517380	5021	INSURANCE BENEFITS	PRIOR SVC RETIRE BENEFIT		-	
00199518205	5047	UTILITY SERVICES	UTILITY SERVICES	0	-	
00199518304	5032	FUEL CONSUMED	CENTRAL FACILITIES	56.25	-	
00199518304	5035	SMALL TOOLS/MINOR EQUIP	CENTRAL FACILITIES	0	100.00	100.00
00199518304	5036	OPERATING SUPPLIES	CENTRAL FACILITIES	0	-	
00199518304	5042	COMMUNICATIONS	CENTRAL FACILITIES	86.43	-	
00199518304	5045	OPERATING RENTALS/LEASES	CENTRAL FACILITIES	5942.06	7,500.00	8,300.00
00199518304	5046	INSURANCE	CENTRAL FACILITIES	3334.66	1,916.00	2,000.00
00199518304	5048	REPAIRS & MAINTENANCE	CENTRAL FACILITIES	1631.5	-	
00199518304	5049	MISCELLANEOUS	CENTRAL FACILITIES	9217.53	2,000.00	1,000.00
00199518304	5051	INTERGOVT PROF SERVICES	CENTRAL FACILITIES	0	-	
00199518402	5031	OFFICE SUPPLIES	CENTRAL SUPPLIES	5202.22	5,000.00	5,000.00
00199518402	5036	OPERATING SUPPLIES	CENTRAL SUPPLIES	1410.81	2,500.00	2,500.00
00199518780	5041	PROFESSIONAL SERVICES	PRINTING & BINDING	0	-	
00199518860	5041	PROFESSIONAL SERVICES	DATA PROCESSING SVCS	96442.83	135,000.00	126,000.00
00199518860	5045	OPERATING RENTALS/LEASES	DATA PROCESSING SVCS		-	
00199518860	5048	REPAIRS & MAINTENANCE	DATA PROCESSING SVCS		-	
00199519902	5041	PROFESSIONAL SERVICES	CITY DUES AND MEMBERSHIPS		-	
00199519902	5046	INSURANCE	CITY DUES AND MEMBERSHIPS		-	
00199519902	5049	MISCELLANEOUS	CITY DUES AND MEMBERSHIPS		-	
00199519902	5149	DUES/SUBSCRIPTIONS/MEMBER	CITY DUES AND MEMBERSHIPS	16694.87	18,000.00	18,000.00
00199525608	5051	INTERGOVT PROF SERVICES	DEPT OF EMERGENCY SVCS	0	-	
00199528609	5042	COMMUNICATIONS	GENERAL COMMUNICATIONS	18431.54	17,000.00	18,000.00
00199531701	5051	INTERGOVT PROF SERVICES	POLLUTION AUTHORITY	0	-	
00199539309	5041	PROFESSIONAL SERVICES	WEST COL GORGE HUM SOCIETY		25,000.00	12,500.00
00199542645	5063	OTHER IMPROVEMENTS	RAILROAD QUIET ZONE		-	
00199573100	5013	REGULAR SALARY - SUMMER	DOWNTOWN SERVICES	7,147.89	-	
00199573100	5014	OVERTIME - SUMMER	DOWNTOWN SERVICES	3,255.00	-	
00199573100	5021	INSURANCE BENEFITS	DOWNTOWN SERVICES	1,511.83	-	
00199573100	5036	OPERATING SUPPLIES	DOWNTOWN SERVICES	31,964.63	-	
00199573100	5041	PROFESSIONAL SERVICES	DOWNTOWN SERVICES	89,957.96	-	
00199573100	5042	COMMUNICATIONS	DOWNTOWN SERVICES	99.98	-	
00199573100	5044	ADVERTISING	DOWNTOWN SERVICES	-	-	
00199573100	5049	MISCELLANEOUS	DOWNTOWN SERVICES	6,741.32	-	
00199597101	5350	STREETS FUND TRANSFER	TRANSFERS OUT		366,403.00	
00199597350	5350	ER&R TRANSFER (SEED \$\$)	TRANSFERS OUT		600,000.00	
00199597350	5350	ER&R TRANSFER	TRANSFERS OUT		50,000.00	
00199597351	5351	CEMETERY TRF	TRANSFERS OUT	20,000.00	50,000.00	
TOTAL EXPENDITURES				342,777.85	269,016.00	1,294,803.00

**City of Washougal
2011 Final Budget**

Fund 001-99 Intergovernmental Services

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	0	0	0
Operations and Maintenance	0	0	0
Professional Services	0	0	0
Intergovernmental Services	<u>15,966</u>	<u>18,500</u>	<u>15,500</u>
Total Intergovernmental Services	<u>15,966</u>	<u>18,500</u>	<u>15,500</u>



Personnel Schedule (full-time equivalents) - None.

Highlights:

This cost center includes payments to the Dept. of Emergency Services, Pollution Control Agency, East County Social Services, Alcohol Prevention Services, and Community Education.

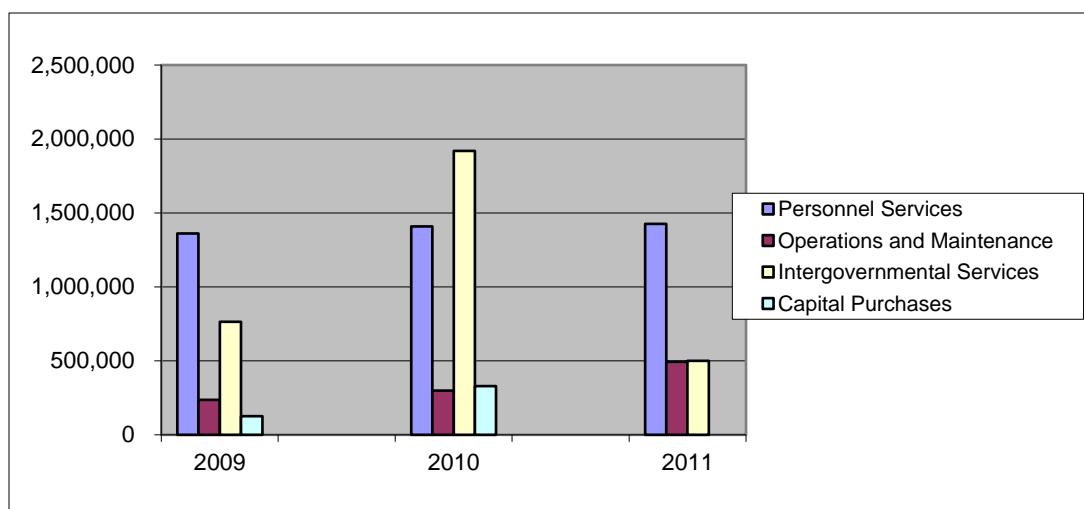
Fund 001-99 - InterGovt Services**2011 Final Budget**

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010	2011
					Budget	BUDGET REQUEST
00199551200	5041	PROFESSIONAL SERVICES	EAST CO SOCIAL SERVICES	10,000.00	10,000.00	7,500.00
00199566200	5051	INTERGOVT PROF SERVICES	CLARK CO ALCOHOLISM PROG	3,216.16	3,000.00	3,000.00
00199571200	5051	INTERGOVT PROF SERVICES	COMMUNITY SCHOOLS	2,750.00	5,500.00	5,000.00
TOTAL EXPENDITURES				<u>15,966.16</u>	<u>18,500.00</u>	<u>15,500.00</u>

**City of Washougal
2011 Final Budget**

Fund 001-06 Fire and EMS Services

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	1,360,921	1,407,905	1,425,372
Operations and Maintenance	235,680	299,864	494,300
Intergovernmental Services	763,413	1,918,968	500,000
Capital Purchases	<u>125,858</u>	330,000	0
Total Fire and EMS Services	<u>2,485,871</u>	<u>3,956,737</u>	<u>2,419,672</u>



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Fire Chief	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Fire Marshall	0.00	0.00	0.00
Fire Captain	3.00	3.00	3.00
Firefighter/EMT	6.00	6.00	6.00
Totals	11.00	11.00	11.00

Highlights:

The Fire and EMS Services budget maintains existing service levels. Operations and Maintenance expenses are increased to account for the recent Washington Supreme Court decision requiring that fire hydrant maintenance and water system costs associated with fire protection be paid by general funds, not water utility funds.

Fund - FIRE**2011 Preliminary Budget**

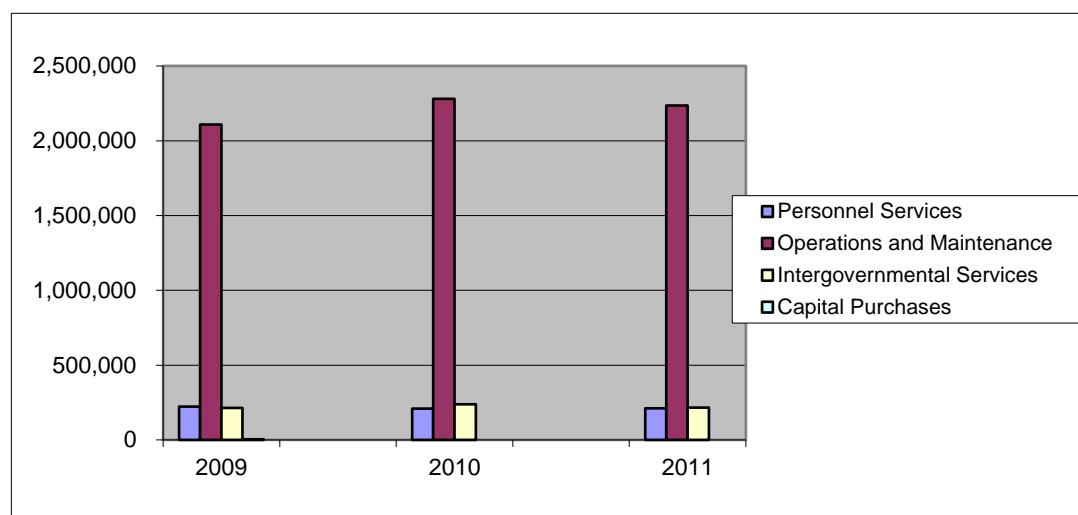
Budget Orgn	Account	Title	Account Title	2009 ACTUAL	2010 Budget	2011 BUDGET REQUEST
00206511700	5051	INTERGOVT PROF SERVICES	ELECTION COSTS		20,000.00	
00206517380	5021	INSURANCE BENEFITS	LEOFF I BENEFITS	14,873.97	17,000.00	17,000.00
00206517380	5121	LONG TERM CARE	LEOFF I BENEFITS	1,835.56	2,000.00	2,000.00
00206522100	5011	REGULAR SALARIES	FIRE ADMINISTRATION	111,813.74	96,626.00	93,048.00
00206522100	5021	INSURANCE BENEFITS	FIRE ADMINISTRATION	39,285.56	32,000.00	36,140.00
00206522100	5023	UNIFORMS AND CLOTHING	FIRE ADMINISTRATION	185.67	500.00	450.00
00206522100	5031	OFFICE SUPPLIES	FIRE ADMINISTRATION	231.74	-	
00206522100	5041	PROFESSIONAL SERVICES	FIRE ADMINISTRATION	14,616.38	-	
00206522100	5043	TRAVEL	FIRE ADMINISTRATION	687.02	3,500.00	2,700.00
00206522100	5049	MISCELLANEOUS	FIRE ADMINISTRATION	1,036.59	1,300.00	
00206522100	5149	DUES/SUBSCRIPTIONS/MEMBER	FIRE ADMINISTRATION	742.00	1,200.00	1,400.00
00206522100	5943	CIVIL SERVICE TRAVEL	FIRE ADMINISTRATION	213.33	500.00	
00206522110	5011	REGULAR SALARIES	FIRE ADMIN SUPPORT	47,822.11	53,062.00	54,300.00
00206522110	5012	OVERTIME	FIRE ADMIN SUPPORT	-	1,531.00	1,200.00
00206522110	5021	INSURANCE BENEFITS	FIRE ADMIN SUPPORT	25,214.14	30,324.00	29,310.00
00206522110	5042	COMMUNICATIONS	FIRE ADMIN SUPPORT	463.74	490.00	
00206522200	5011	REGULAR SALARIES	FIRE SUPPRESSION	154,821.12	714,547.00	725,408.00
00206522200	5012	OVERTIME	FIRE SUPPRESSION	31,023.70	147,271.00	140,000.00
00206522200	5021	INSURANCE BENEFITS	FIRE SUPPRESSION	65,628.30	276,394.00	287,036.00
00206522200	5022	WELLNESS INCENTIVE	FIRE SUPPRESSION	3,781.40	5,000.00	6,000.00
00206522200	5023	UNIFORMS AND CLOTHING	FIRE SUPPRESSION	1,305.77	5,650.00	5,480.00
00206522200	5031	OFFICE SUPPLIES	FIRE SUPPRESSION	1,022.76	4,750.00	4,400.00
00206522200	5032	FUEL CONSUMED	FIRE SUPPRESSION	947.43	9,600.00	11,000.00
00206522200	5035	SMALL TOOLS/MINOR EQUIP	FIRE SUPPRESSION	1,568.67	12,500.00	24,500.00
00206522200	5036	OPERATING SUPPLIES	FIRE SUPPRESSION	7,898.19	51,000.00	31,000.00
00206522200	5037	BUNKER GEAR	FIRE SUPPRESSION	2,973.92	3,000.00	5,000.00
00206522200	5041	PROFESSIONAL SERVICES	FIRE SUPPRESSION	4,053.73	73,500.00	29,000.00
00206522200	5046	INSURANCE	FIRE SUPPRESSION	8,878.20	37,340.00	37,500.00
00206522200	5048	REPAIRS & MAINTENANCE	FIRE SUPPRESSION	662.24	36,800.00	22,000.00
00206522200	5049	MISCELLANEOUS	FIRE SUPPRESSION	1,018.90	4,800.00	5,900.00
00206522200	5223	VOLUNTEER UNIFORMS	FIRE SUPPRESSION	2,508.86	3,500.00	4,100.00
00206522306	5036	OPERATING SUPPLIES	FIRE PREVENT/INVESTIGATE	-	3,700.00	3,600.00
00206522306	5041	PROFESSIONAL SERVICES	FIRE PREVENT/INVESTIGATE	157.50	2,500.00	2,200.00
00206522400	5036	OPERATING SUPPLIES	PERSONNEL TRAINING-FIRE	257.40	2,700.00	2,400.00
00206522400	5043	TRAVEL	PERSONNEL TRAINING-FIRE	2,148.55	6,800.00	6,600.00
00206522400	5049	MISCELLANEOUS	PERSONNEL TRAINING-FIRE	419.74	1,050.00	
00206522400	5449	TRAINING REGISTRATIONS	PERSONNEL TRAINING-FIRE	9,735.81	6,600.00	6,400.00
00206522400	5949	CIVIL SERVICE MISC	PERSONNEL TRAINING-FIRE	75.00	-	
00206522500	5032	FUEL CONSUMED	FIRE CONTROL FACILITIES	1,968.35	-	
00206522500	5047	UTILITY SERVICES	FIRE CONTROL FACILITIES	13,406.01	-	9,000.00
00206522500	5048	REPAIRS & MAINTENANCE	FIRE CONTROL FACILITIES	4,678.78	-	
00206522500	5051	INTERGOVT PROF SERVICES	FIRE CONTROL FACILITIES	33,225.81	-	
00206522605	5091	INDIRECT COSTS	OTHER SERVICES/PYTS	75,745.00	-	
00206522605	5751	CAMAS AMBULANCE PYTS	OTHER SERVICES/PYTS	1,446.74	-	
00206522608	5036	OPERATING SUPPLIES	MEDICAL CONSORTIUM	-	6,500.00	6,300.00
00206522608	5041	PROFESSIONAL SERVICES	MEDICAL CONSORTIUM	-	5,800.00	5,600.00
00206526400	5043	TRAVEL	EMS PERSONNEL TRAINING	911.38	1,822.00	1,600.00
00206526400	5049	MISCELLANEOUS	EMS PERSONNEL TRAINING	1,106.38	2,212.00	2,000.00
00206526400	5449	TRAINING REGISTRATIONS	EMS PERSONNEL TRAINING	2,200.00	4,400.00	4,100.00
00206526500	5032	FUEL CONSUMED	EMS FACILITIES	8,276.18	-	
00206526500	5048	REPAIRS & MAINTENANCE	EMS FACILITIES	25,730.68	-	
00206526605	5751	CAMAS AMBULANCE PYTS	AMBULANCE PAYMENTS	430,436.11	450,000.00	430,000.00
00206526809	5011	REGULAR SALARIES	RESCUE/EMERGENCY AID	527,207.62	-	
00206526809	5012	OVERTIME	RESCUE/EMERGENCY AID	98,488.86	-	
00206526809	5015	VOLUNTEER REIMBURSEMENT	RESCUE/EMERGENCY AID	26,082.00	26,000.00	28,000.00
00206526809	5021	INSURANCE BENEFITS	RESCUE/EMERGENCY AID	206,838.36	-	
00206526809	5023	UNIFORMS AND CLOTHING	RESCUE/EMERGENCY AID	4,712.65	-	
00206526809	5031	OFFICE SUPPLIES	RESCUE/EMERGENCY AID	1,710.42	-	
00206526809	5035	SMALL TOOLS/MINOR EQUIP	RESCUE/EMERGENCY AID	2,734.70	-	
00206526809	5036	OPERATING SUPPLIES	RESCUE/EMERGENCY AID	33,533.73	-	
00206526809	5041	PROFESSIONAL SERVICES	RESCUE/EMERGENCY AID	22,191.99	-	
00206526809	5045	OPERATING RENTALS/LEASES	RESCUE/EMERGENCY AID	399.16	-	
00206526809	5046	INSURANCE	RESCUE/EMERGENCY AID	35,104.43	-	
00206526809	5049	MISCELLANEOUS	RESCUE/EMERGENCY AID	3,365.37	-	
00206528609	5042	COMMUNICATIONS	FIRE/EMS COMMUNICATIONS	16,044.49	12,000.00	10,000.00
00206528609	5051	INTERGOVT PROF SERVICES	FIRE/EMS COMMUNICATIONS	44,003.02	14,200.00	35,000.00
00206528609	5651	CRESA COSTS	FIRE/EMS COMMUNICATIONS	18,556.00	34,768.00	35,000.00
00206594500	5048	REPAIRS & MAINTENANCE	HYDRANT METER REPLACEMENT	-	-	256,000.00
00206594500	5064	MACHINERY & EQUIPMENT	FIRE/EMS CAPITAL OUTLAY	125,857.62	330,000.00	0.00
00206597000	5099	TRANSFERS	TRANSFERS TO OTHER GOVT	160,000.00	1,400,000.00	

TOTAL EXPENDITURES **2,485,870.58** **3,956,737.00** **2,419,672.00**

**City of Washougal
2011 Final Budget**

Fund 001-05 Police Services

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	223,063	209,227	211,435
Operations and Maintenance	2,108,432	2,280,500	2,235,020
Intergovernmental Services	213,041	238,800	215,720
Capital Purchases	5,000	0	0
Total Police Services	<u>2,549,536</u>	<u>2,728,527</u>	<u>2,662,175</u>



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Police Chief	1.00	1.00	1.00
Administrative Assistant	2.40	2.00	2.00
Sergeant	3.00	3.00	3.00
Corporal	2.00	2.00	2.00
Police Officer	14.00	14.00	13.00
Code Enforcement	0.00	1.00	1.00
Totals	22.40	23.00	22.00

Highlights:

The police budget reflects a reduction of two FTE officer positions. One position is a vacancy that has not been filled. The second position continues to be shown in the 2011 budget (but is funded at \$0 salary). The final elimination of the position will occur sometime in 2011. An adjustment to officer deployment for enhanced traffic enforcement to increase traffic safety in response to citizen concerns is anticipated to generate additional revenue.

Fund 001-05 - Police

2011 Final Budget

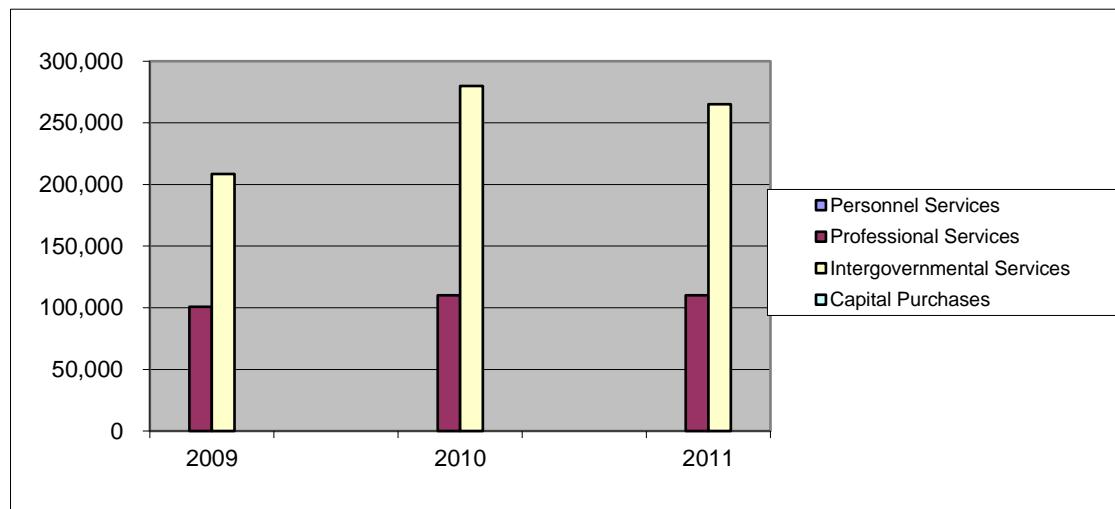
BUDGET ORGN	Account	Account Title	Title	2009 Actual	2010	2011
					Budget	Budget Request
00105517380	5021	INSURANCE BENEFITS	LEOFF RETIREE BENEFITS	15,795.64	15,000.00	17,850.00
00105517380	5121	LONG TERM CARE	LEOFF RETIREE BENEFITS	4,585.98	1,500.00	
00105521100	5011	REGULAR SALARIES	POLICE ADMINISTRATION	115,002.19	96,239.00	96,022.00
00105521100	5021	INSURANCE BENEFITS	POLICE ADMINISTRATION	28,166.46	30,000.00	29,583.00
00105521100	5041	PROFESSIONAL SERVICES	POLICE ADMINISTRATION	727.22	-	
00105521100	5043	TRAVEL	POLICE ADMINISTRATION	232.29	700.00	680.00
00105521100	5046	INSURANCE	POLICE ADMINISTRATION	44,498.98	48,339.00	48,800.00
00105521100	5049	MISCELLANEOUS	POLICE ADMINISTRATION	280.60	200.00	190.00
00105521100	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE ADMINISTRATION	75.00	250.00	450.00
00105521100	5941	CIVIL SERVICE PROF SVCS	POLICE ADMINISTRATION	506.00	-	
00105521110	5011	REGULAR SALARIES	POLICE ADMIN SUPPORT	103,586.73	113,139.00	105,191.00
00105521110	5012	OVERTIME	POLICE ADMIN SUPPORT	75.58	1,675.00	1,500.00
00105521110	5021	INSURANCE BENEFITS	POLICE ADMIN SUPPORT	42,664.08	44,224.00	44,923.00
00105521110	5031	OFFICE SUPPLIES	POLICE ADMIN SUPPORT	9.85	-	
00105521110	5036	OPERATING SUPPLIES	POLICE ADMIN SUPPORT	52.74	400.00	250.00
00105521110	5042	COMMUNICATIONS	POLICE ADMIN SUPPORT	1,521.56	1,800.00	1,600.00
00105521110	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE ADMIN SUPPORT	80.00	150.00	
00105521210	5011	REGULAR SALARIES	POLICE INVESTIGATIONS	1,252,873.32	1,285,829.00	1,241,448.00
00105521210	5012	OVERTIME	POLICE INVESTIGATIONS	72,706.01	68,696.00	75,000.00
00105521210	5021	INSURANCE BENEFITS	POLICE INVESTIGATIONS	486,976.41	515,771.00	515,000.00
00105521210	5022	WELLNESS INCENTIVE	POLICE INVESTIGATIONS	959.04	1,000.00	1,000.00
00105521210	5023	UNIFORMS AND CLOTHING	POLICE INVESTIGATIONS	6,287.00	10,400.00	10,100.00
00105521210	5031	OFFICE SUPPLIES	POLICE INVESTIGATIONS	8,817.52	8,000.00	8,000.00
00105521210	5035	SMALL TOOLS/MINOR EQUIP	POLICE INVESTIGATIONS	8,358.64	13,800.00	13,386.00
00105521210	5036	OPERATING SUPPLIES	POLICE INVESTIGATIONS	7,067.43	7,500.00	6,000.00
00105521210	5041	PROFESSIONAL SERVICES	POLICE INVESTIGATIONS	18,630.63	19,500.00	18,500.00
00105521210	5045	OPERATING RENTALS/LEASES	POLICE INVESTIGATIONS	414.09	1,000.00	1,600.00
00105521210	5049	MISCELLANEOUS	POLICE INVESTIGATIONS	1,233.03	600.00	600.00
00105521210	5123	BULLET PROOF VESTS	POLICE INVESTIGATIONS	718.45	10,000.00	6,000.00
00105521210	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE INVESTIGATIONS	40.00	400.00	388.00
00105521210	5151	ACCESS	POLICE INVESTIGATIONS	3,103.25	4,000.00	2,500.00
00105521210	5451	SWAT	POLICE INVESTIGATIONS	10,403.00	14,500.00	14,000.00
00105521400	5039	AMMUNITION	POLICE TRAINING	6,598.53	5,000.00	4,000.00
00105521400	5043	TRAVEL	POLICE TRAINING	3,149.65	2,000.00	4,000.00
00105521400	5051	INTERGOVT PROF SERVICES	POLICE TRAINING	400.00	2,500.00	2,400.00
00105521400	5449	TRAINING REGISTRATIONS	POLICE TRAINING	3,530.79	4,000.00	10,000.00
00105521400	5551	EVOC TRAINING	POLICE TRAINING	-	1,700.00	1,700.00
00105521400	5931	CIVIL SVC TRAINING SUPPLY	POLICE TRAINING	75.00	100.00	
00105521400	5943	CIVIL SERVICE TRAVEL	POLICE TRAINING	1,404.95	-	
00105521500	5032	FUEL CONSUMED	POLICE FACILITY COSTS	32,953.35	41,000.00	39,000.00
00105521500	5048	REPAIRS & MAINTENANCE	POLICE FACILITY COSTS	24,941.82	35,000.00	33,900.00
00105521901	5047	UTILITY SERVICES	BIO HAZARD WASTE DISPOSAL	115.64	500.00	375.00
00105521930	5039	AMMUNITION	POLICE RESERVES	570.00	-	
00105521930	5041	PROFESSIONAL SERVICES	POLICE RESERVES	2,120.40	-	
00105521930	5044	ADVERTISING	POLICE RESERVES	-	200.00	200.00
00105521930	5541	RESERVE/VOLUNTEER R/I	POLICE RESERVES	3,000.00	3,000.00	2,900.00
00105524607	5011	REGULAR SALARIES	CODE ENFORCEMENT	-	53,268.00	55,236.00
00105524607	5012	OVERTIME	CODE ENFORCEMENT	-	-	500.00
00105524607	5021	INSURANCE BENEFITS	CODE ENFORCEMENT	-	27,047.00	25,503.00
00105524607	5023	UNIFORMS AND CLOTHING	CODE ENFORCEMENT	-	300.00	300.00
00105524607	5032	FUEL CONSUMED	CODE ENFORCEMENT	459.29	1,000.00	1,000.00
00105524607	5036	OPERATING SUPPLIES	CODE ENFORCEMENT	122.11	2,000.00	1,500.00
00105524607	5049	MISCELLANEOUS	CODE ENFORCEMENT	0.98	500.00	500.00
00105524607	5149	DUES/SUBSCRIPTIONS/MEMBER	CODE ENFORCEMENT	-	400.00	380.00
00105528609	5042	COMMUNICATIONS	POLICE COMMUNICATIONS	29,671.69	24,000.00	25,000.00
00105528609	5051	INTERGOVT PROF SERVICES	POLICE COMMUNICATIONS	19,510.11	39,400.00	27,000.00
00105528609	5651	CRESA COSTS	POLICE COMMUNICATIONS	178,462.00	171,000.00	166,220.00
00105586000	5051	INTERGOVT PROF SERVICES	BACKGROUND CHECKS REMIT	1,001.00	-	
00105594500	5064	MACHINERY & EQUIPMENT	POLICE CAPITAL OUTLAY	4,999.63	-	

TOTAL EXPENDITURES	2,549,535.66	2,728,527.00	2,662,175.00
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**City of Washougal
2011 Final Budget**

Fund 001-05 Judicial/Court Services

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	0	0	0
Professional Services	100,738	110,000	110,000
Intergovernmental Services	208,631	280,000	265,000
Capital Purchases	0	0	0
 Total Judicial/Court Services	 <u>309,369</u>	 <u>390,000</u>	 <u>375,000</u>



Personnel Schedule (full-time equivalents)

This department contracts its prosecuting attorney and indigent counsel services with outside firms.

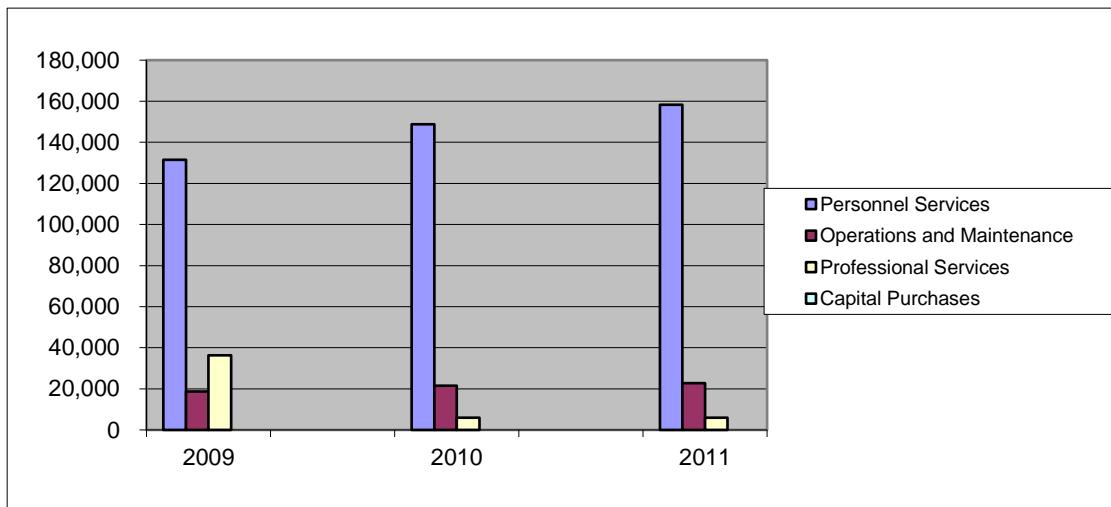
Fund 001-05 - Court & Legal**2011 Final Budget**

BUDGET ORGN	Account	Account Title	Title	2009 Actual	2010	2011
					Budget	Budget Request
00105512501	5041	PROFESSIONAL SERVICES	COURT	-	-	
00105512501	5049	MISCELLANEOUS	COURT	-	-	
00105512501	5051	INTERGOVT PROF SERVICES	COURT	52,035.13	110,000.00	105,000.00
00105512810	5041	PROFESSIONAL SERVICES	INDIGENT DEFENSE COSTS	-	50,000.00	55,000.00
00105512810	5241	INDIGENT LEGAL SERVICES	INDIGENT DEFENSE COSTS	40,915.80	-	-
00105515202	5041	PROFESSIONAL SERVICES	PROSECUTING ATTORNEY	59,822.37	60,000.00	55,000.00
00105523206	5051	INTERGOVT PROF SERVICES	MONITORING/WORK CREW	59,670.71	60,000.00	55,000.00
00105523606	5051	INTERGOVT PROF SERVICES	INCARCERATION COSTS	96,924.96	110,000.00	105,000.00
TOTAL EXPENDITURES				309,368.97	390,000.00	375,000.00

**City of Washougal
2011 Final Budget**

Fund 001-65 Animal Control

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	131,460	148,800	158,226
Operations and Maintenance	18,764	21,605	22,850
Professional Services	36,293	6,000	6,000
Capital Purchases	<u>0</u>	<u>0</u>	<u>0</u>
Total Animal Control Services	<u>186,518</u>	<u>176,405</u>	<u>187,076</u>



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Animal Control Officer	2.00	2.00	2.00
Totals	2.00	2.00	2.00

Highlights:

One half of the program costs are recovered from the City of Camas.

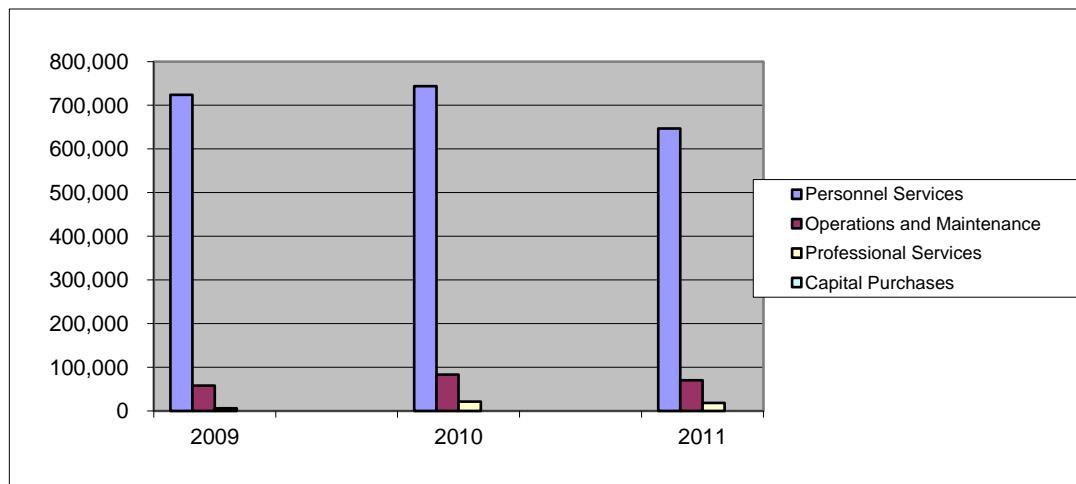
Fund 001-65 - Animal Control
2011 Final Budget

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010	What is 97%?	Sep-10 Period Exp	2010 YTD Expense	Balance	2010	2011
					Budget					Projected	Budget Request
00165528609	5042	COMMUNICATIONS	ANIMAL CONT COMMUNICATIONS	1,843.69	800.00	776.00	36.03	927.52	(127.52)	1,236.69	600.00
00165528609	5051	INTERGOVT PROF SERVICES	ANIMAL CONT COMMUNICATIONS	5,411.04	500.00	485.00	166.96	300.88	199.12	401.17	1,000.00
00165539309	5011	REGULAR SALARIES	ANIMAL CONTROL	85,953.29	93,000.00	90,210.00	7,872.50	67,592.77	25,407.23	90,123.69	99,392.00
00165539309	5012	OVERTIME	ANIMAL CONTROL	1,374.31	3,000.00	2,910.00	19.46	879.17	2,120.83	1,172.23	2,000.00
00165539309	5021	INSURANCE BENEFITS	ANIMAL CONTROL	43,906.99	52,000.00	50,440.00	4,157.89	35,468.23	16,531.77	47,290.97	55,934.00
00165539309	5022	WELLNESS INCENTIVE	ANIMAL CONTROL	-	100.00	97.00	-	-	100.00	-	100.00
00165539309	5023	UNIFORMS AND CLOTHING	ANIMAL CONTROL	225.81	700.00	679.00	-	907.49	(207.49)	1,209.99	800.00
00165539309	5031	OFFICE SUPPLIES	ANIMAL CONTROL	-	400.00	388.00	176.53	176.53	223.47	235.37	400.00
00165539309	5032	FUEL CONSUMED	ANIMAL CONTROL	4,876.26	5,500.00	5,335.00	503.58	3,864.69	1,635.31	5,152.92	7,000.00
00165539309	5035	SMALL TOOLS/MINOR EQUIP	ANIMAL CONTROL	-	400.00	388.00	-	-	400.00	-	400.00
00165539309	5036	OPERATING SUPPLIES	ANIMAL CONTROL	58.48	1,000.00	970.00	-	185.56	814.44	247.41	700.00
00165539309	5041	PROFESSIONAL SERVICES	ANIMAL CONTROL	30,881.88	5,500.00	5,335.00	928.97	4,252.43	1,247.57	5,669.91	5,000.00
00165539309	5042	COMMUNICATIONS	ANIMAL CONTROL	66.96	200.00	194.00	-	-	200.00	-	500.00
00165539309	5043	TRAVEL	ANIMAL CONTROL	-	500.00	485.00	-	-	500.00	-	500.00
00165539309	5046	INSURANCE	ANIMAL CONTROL	4,197.99	4,554.95	4,418.30	-	4,514.98	39.97	4,514.98	4,550.00
00165539309	5049	MISCELLANEOUS	ANIMAL CONTROL	70.00	250.00	242.50	-	35.00	215.00	46.67	200.00
00165539500	5047	UTILITY SERVICES	ANIMAL CONT FACILITIES	3,758.49	4,000.00	3,880.00	135.20	2,532.33	1,467.67	3,376.44	4,000.00
00165539500	5048	REPAIRS & MAINTENANCE	ANIMAL CONT FACILITIES	3,892.61	4,000.00	3,880.00	-	745.33	3,254.67	993.77	4,000.00
00165594500	5064	MACHINERY & EQUIPMENT	ANIMAL CONT CAPITAL	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES				186,517.80	176,404.95	171,112.80	13,997.12	122,382.91	54,022.04	161,672.22	187,076.00
											171,112.80 BUDGET TO AIM FOR

**City of Washougal
2011 Final Budget**

Fund 001-03 Community Development

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	724,168	744,212	647,105
Operations and Maintenance	58,115	83,602	69,955
Professional Services	6,079	21,000	18,000
Capital Purchases	0	0	0
Total Planning Services	788,361	848,814	735,060



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Community Development Director	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	2.00	2.00	1.00
Construction Inspector	1.00	0.00	0.00
Code Enforcement Officer	1.00	0.00	0.00
Totals	9.00	7.00	6.00

Highlights:

In 2010, the Code Enforcement Officer position was moved to be under the Police Department. Also in late 2010, a building inspector position was eliminated. These changes are reflected in the 2011 Budget.

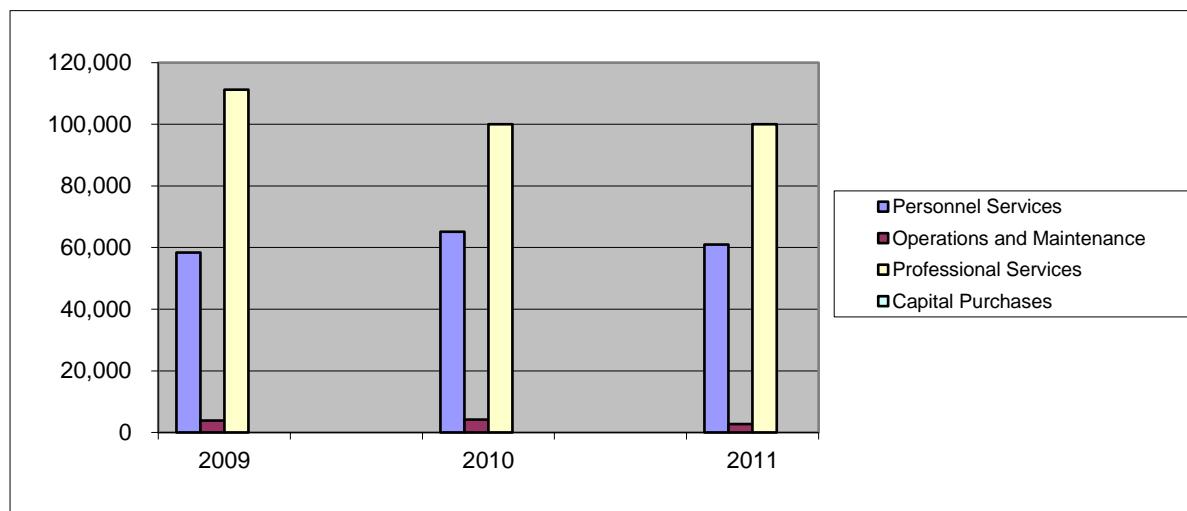
COMMUNITY DEVELOPMENT**2011 Final Budget**

BUDGET ORGN	ACCTN	ACCTN	Account Title	Title	2009 ACTUAL	2010 Budget	2011 REQUEST
00103524207	5011	BLDG PERMITS & INSPECTION	REGULAR SALARIES		239,167.24	233,095.00	169,602.00
00103524207	5012	BLDG PERMITS & INSPECTION	OVERTIME		-	-	-
00103524207	5021	BLDG PERMITS & INSPECTION	INSURANCE BENEFITS		92,772.81	90,182.00	68,854.00
00103524207	5022	BLDG PERMITS & INSPECTION	WELLNESS INCENTIVE		-	-	600.00
00103524207	5023	BLDG PERMITS & INSPECTION	UNIFORMS AND CLOTHING		600.00	600.00	300.00
00103524207	5031	BLDG PERMITS & INSPECTION	OFFICE SUPPLIES		755.33	1,500.00	1,500.00
00103524207	5032	BLDG PERMITS & INSPECTION	FUEL CONSUMED		1,698.55	1,500.00	2,500.00
00103524207	5035	BLDG PERMITS & INSPECTION	SMALL TOOLS/MINOR EQUIP		53.29	2,000.00	2,000.00
00103524207	5036	BLDG PERMITS & INSPECTION	OPERATING SUPPLIES		2,469.82	2,500.00	2,500.00
00103524207	5041	BLDG PERMITS & INSPECTION	PROFESSIONAL SERVICES		2,040.63	5,000.00	5,000.00
00103524207	5042	BLDG PERMITS & INSPECTION	COMMUNICATIONS		80.69	2,000.00	750.00
00103524207	5044	BLDG PERMITS & INSPECTION	ADVERTISING		-	500.00	-
00103524207	5049	BLDG PERMITS & INSPECTION	MISCELLANEOUS		26.00	2,000.00	500.00
00103524207	5149	BLDG PERMITS & INSPECTION	DUES/SUBSCRIPTIONS/MEMBER		75.00	1,500.00	1,455.00
00103524400	5043	BLDG/ENFORCE TRAINING	TRAVEL		829.01	3,000.00	2,500.00
00103524400	5049	BLDG/ENFORCE TRAINING	MISCELLANEOUS		555.00	1,500.00	-
00103524400	5449	BLDG/ENFORCE TRAINING	TRAINING REGISTRATIONS		515.00	3,500.00	3,395.00
00103524500	5048	BLDG/CODE INSP FACILITIES	REPAIRS & MAINTENANCE		2,000.41	2,000.00	1,940.00
00103528609	5042	COMM DEV COMMUNICATIONS	COMMUNICATIONS		7,078.20	8,700.00	2,500.00
00103558100	5011	COMM DEV ADMINISTRATION	REGULAR SALARIES		103,998.21	104,819.00	102,036.00
00103558100	5021	COMM DEV ADMINISTRATION	INSURANCE BENEFITS		30,920.83	32,799.00	31,702.00
00103558100	5031	COMM DEV ADMINISTRATION	OFFICE SUPPLIES		4.33	500.00	485.00
00103558100	5035	COMM DEV ADMINISTRATION	SMALL TOOLS/MINOR EQUIP		-	1,000.00	970.00
00103558100	5036	COMM DEV ADMINISTRATION	OPERATING SUPPLIES		1,797.19	500.00	485.00
00103558100	5043	COMM DEV ADMINISTRATION	TRAVEL		1,939.86	-	1,000.00
00103558100	5046	COMM DEV ADMINISTRATION	INSURANCE		20,241.23	18,102.00	18,500.00
00103558100	5049	COMM DEV ADMINISTRATION	MISCELLANEOUS		440.08	800.00	500.00
00103558100	5149	COMM DEV ADMINISTRATION	DUES/SUBSCRIPTIONS/MEMBER		782.92	1,000.00	1,500.00
00103558100	5449	COMM DEV ADMINISTRATION	TRAINING REGISTRATIONS		-	-	500.00
00103558201	5041	CRITICAL LANDS PLANNING	PROFESSIONAL SERVICES		-	-	-
00103558400	5043	PLAN/COMM DEV TRAINING	TRAVEL		-	-	500.00
00103558400	5049	PLAN/COMM DEV TRAINING	MISCELLANEOUS		0	-	-
00103558400	5449	PLAN/COMM DEV TRAINING	TRAINING REGISTRATIONS		885.00	1,500.00	1,000.00
00103558607	5011	PLANNING & ZONING	REGULAR SALARIES		182,494.67	199,896.00	195,750.00
00103558607	5012	PLANNING & ZONING	OVERTIME		1,738.85	525.00	-
00103558607	5021	PLANNING & ZONING	INSURANCE BENEFITS		72,218.88	81,446.00	77,776.00
00103558607	5022	PLANNING & ZONING	WELLNESS INCENTIVE		251.92	350.00	600.00
00103558607	5023	PLANNING & ZONING	UNIFORMS AND CLOTHING		-	-	-
00103558607	5031	PLANNING & ZONING	OFFICE SUPPLIES		1,606.05	2,500.00	2,425.00
00103558607	5035	PLANNING & ZONING	SMALL TOOLS/MINOR EQUIP		794.18	1,500.00	1,455.00
00103558607	5036	PLANNING & ZONING	OPERATING SUPPLIES		4,106.35	2,000.00	1,500.00
00103558607	5041	PLANNING & ZONING	PROFESSIONAL SERVICES		4,038.36	10,000.00	8,000.00
00103558607	5042	PLANNING & ZONING	COMMUNICATIONS		2,959.60	5,000.00	4,850.00
00103558607	5043	PLANNING & ZONING	TRAVEL		969.24	2,000.00	1,500.00
00103558607	5044	PLANNING & ZONING	ADVERTISING		4,641.54	12,000.00	9,159.58
00103558607	5045	PLANNING & ZONING	OPERATING RENTALS/LEASES		-	-	-
00103558607	5048	PLANNING & ZONING	REPAIRS & MAINTENANCE		-	1,000.00	970.00
00103558607	5049	PLANNING & ZONING	MISCELLANEOUS		815.00	2,500.00	1,000.00
00103558607	5641	PLANNING & ZONING	HEARINGS EXAMINER SVCS		-	6,000.00	5,000.00
00103594500	5064	PLAN/BLDG CAPITAL OUTLAY	MACHINERY & EQUIPMENT		-	-	-
Total Expenditures					788,361.27	848,814.00	735,059.58

**City of Washougal
2011 Final Budget**

Fund 001-04 Engineering

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	58,332	65,109	60,952
Operations and Maintenance	3,844	4,181	2,700
Professional Services	111,270	100,000	100,000
Capital Purchases	0	0	0
Total Engineering Services	<u>173,445</u>	<u>169,290</u>	<u>163,652</u>



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Public Works Director	0.20	0.00	0.00
PW Superintendent	0.20	0.00	0.00
Construction Inspector/Engineering Tech	0.60	0.60	0.60
Totals	1.00	0.60	0.60

Highlights:

The 2011 budget includes professional services for a contract engineer to help with general city engineering reviews and standards development. Other engineering costs are recaptured through the development fees collected. In past years the Engineering Technician was part of this cost center. This position has been reclassified as the Construction Inspector. Because this cost center is now managed by the Community Development Director, the other FTEs have been redistributed to the appropriate public works cost centers.

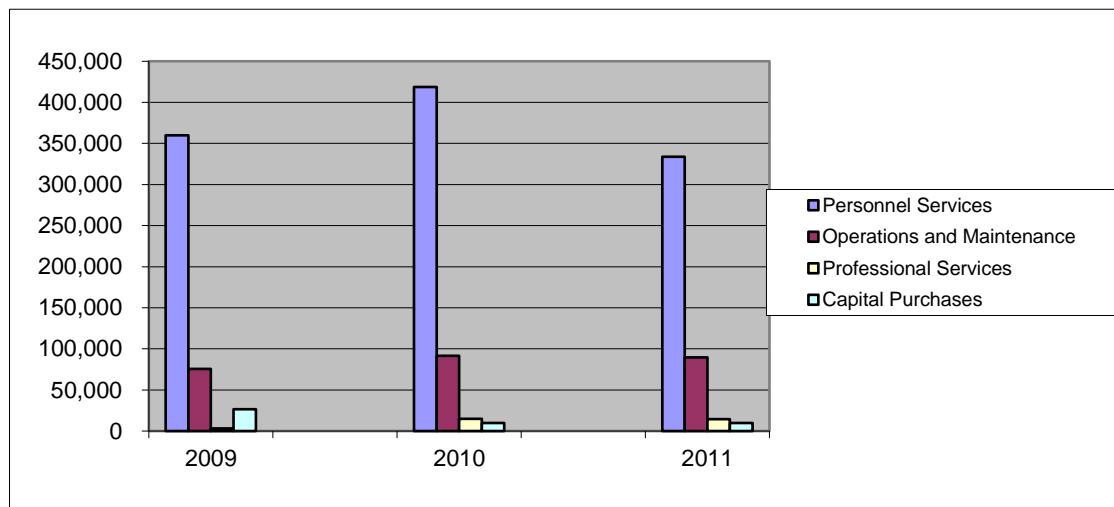
Fund 001-04 General Engineering Services**2011 Final Budget**

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010	2011
					Budget	BUDGET REQUEST
00104532200	5011	REGULAR SALARIES	GEN ENGINEERING SVCS	43,073.34	46,177.00	44,465.00
00104532200	5012	OVERTIME	GEN ENGINEERING SVCS	-	-	
00104532200	5021	INSURANCE BENEFITS	GEN ENGINEERING SVCS	15,258.44	18,932.00	16,487.00
00104532200	5023	UNIFORMS AND CLOTHING	GEN ENGINEERING SVCS	-	-	
00104532200	5025	EDUCATION INCENTIVE	GEN ENGINEERING SVCS	-	-	
00104532200	5031	OFFICE SUPPLIES	GEN ENGINEERING SVCS	-	-	
00104532200	5032	FUEL CONSUMED	GEN ENGINEERING SVCS	865.06	600.00	
00104532200	5035	SMALL TOOLS/MINOR EQUIP	GEN ENGINEERING SVCS	-	-	
00104532200	5036	OPERATING SUPPLIES	GEN ENGINEERING SVCS	86.74	-	
00104532200	5041	PROFESSIONAL SERVICES	GEN ENGINEERING SVCS	111,269.63	100,000.00	100,000.00
00104532200	5042	COMMUNICATIONS	GEN ENGINEERING SVCS	680.00	500.00	600.00
00104532200	5046	INSURANCE	GEN ENGINEERING SVCS	1,907.99	2,081.00	2,100.00
00104532200	5049	MISCELLANEOUS	GEN ENGINEERING SVCS	-	-	
00104532200	5051	INTERGOVT PROF SERVICES	GEN ENGINEERING SVCS	-	-	
00104532301	5041	PROFESSIONAL SERVICES	GEN ENG STUDIES & SURVEYS	-	-	
00104532400	5043	TRAVEL	GEN ENGINEERING TRAINING	-	-	
00104532400	5049	MISCELLANEOUS	GEN ENGINEERING TRAINING	-	-	
00104532400	5449	TRAINING REGISTRATIONS	GEN ENGINEERING TRAINING	304.00	1,000.00	
TOTAL EXPENDITURES				173,445.20	169,290.00	163,652.00

**City of Washougal
2011 Final Budget**

Fund 001-04 Parks

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	359,763	418,679	333,768
Operations and Maintenance	75,800	91,757	89,499
Professional Services	3,044	15,000	14,550
Capital Purchases	26,472	10,000	9,700
Total Parks Services	465,079	535,436	447,517



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Public Works Director	0.05	0.05	0.025
PW Superintendent	0.00	0.00	0.00
Parks/Cemetery/Facilities Manager	0.75	0.75	0.75
Executive Assistant	0.05	0.05	0.025
Administrative Assistant	0.10	0.10	0.05
Maintenance Worker I/II/III	2.65	2.65	2.45
Totals	3.60	3.60	3.30

Highlights:

The 2011 budget includes a line item for the Parks Board to make suggestions on various repair, maintenance and/or beautification projects throughout the city. Major park development projects are funded in other funds (e.g. Park Impact Fee Fund).

Fund 001-04 Parks

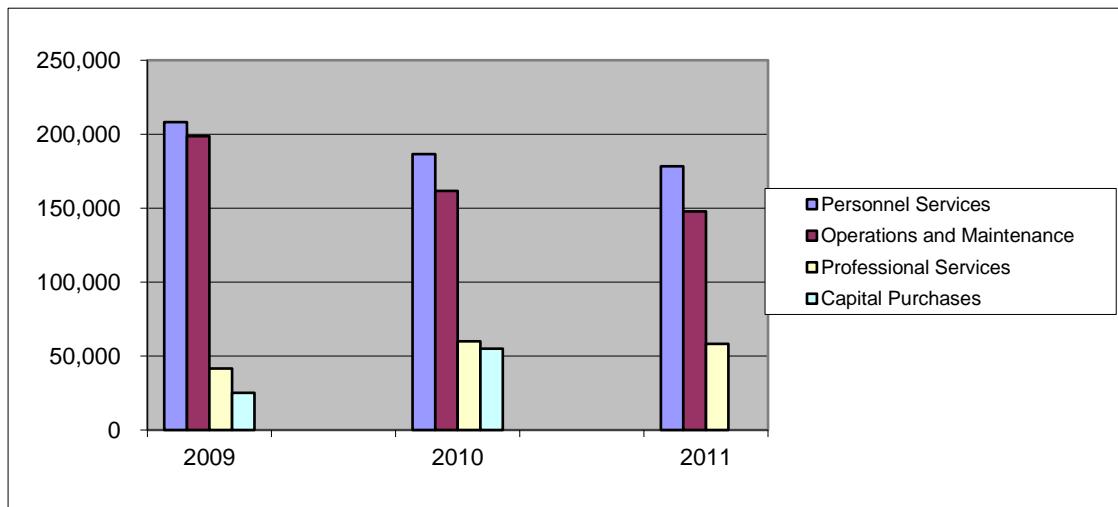
2011 Final Budget

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010 Budget	2011 BUDGET REQUEST
00104576805	5011	REGULAR SALARIES	PARKS OPS & MAINTENANCE	226,640.71	242,911.00	208,824.00
00104576805	5012	OVERTIME	PARKS OPS & MAINTENANCE	21,365.38	17,789.00	17,255.00
00104576805	5013	REGULAR SALARY - SUMMER	PARKS OPS & MAINTENANCE	11,498.19	40,000.00	15,000.00
00104576805	5014	OVERTIME - SUMMER	PARKS OPS & MAINTENANCE	-	-	
00104576805	5021	INSURANCE BENEFITS	PARKS OPS & MAINTENANCE	99,463.86	116,959.00	91,500.00
00104576805	5022	WELLNESS INCENTIVE	PARKS OPS & MAINTENANCE	-	1,020.00	989.00
00104576805	5023	UNIFORMS AND CLOTHING	PARKS OPS & MAINTENANCE	795.00	-	200.00
00104576805	5024	INSURANCE BENEFITS-SUMMER	PARKS OPS & MAINTENANCE	-	-	
00104576805	5025	EDUCATION INCENTIVE	PARKS OPS & MAINTENANCE	-	-	
00104576805	5031	OFFICE SUPPLIES	PARKS OPS & MAINTENANCE	101.20	1,000.00	970.00
00104576805	5032	FUEL CONSUMED	PARKS OPS & MAINTENANCE	9,788.28	11,000.00	10,670.00
00104576805	5035	SMALL TOOLS/MINOR EQUIP	PARKS OPS & MAINTENANCE	2,450.50	5,000.00	4,850.00
00104576805	5036	OPERATING SUPPLIES	PARKS OPS & MAINTENANCE	16,695.02	25,000.00	24,250.00
00104576805	5038	PARK BOARD DISCRETIONARY	PARKS OPS & MAINTENANCE	-	2,000.00	2,000.00
00104576805	5041	PROFESSIONAL SERVICES	PARKS OPS & MAINTENANCE	43.92	15,000.00	14,550.00
00104576805	5042	COMMUNICATIONS	PARKS OPS & MAINTENANCE	-	200.00	194.00
00104576805	5043	TRAVEL	PARKS OPS & MAINTENANCE	1,685.46	2,500.00	2,425.00
00104576805	5045	OPERATING RENTALS/LEASES	PARKS OPS & MAINTENANCE	2,948.76	3,000.00	2,910.00
00104576805	5046	INSURANCE	PARKS OPS & MAINTENANCE	8,323.45	9,035.00	9,200.00
00104576805	5047	UTILITY SERVICES	PARKS OPS & MAINTENANCE	9,651.06	6,772.00	6,568.00
00104576805	5048	REPAIRS & MAINTENANCE	PARKS OPS & MAINTENANCE	21,879.86	20,000.00	19,400.00
00104576805	5049	MISCELLANEOUS	PARKS OPS & MAINTENANCE	2,019.41	4,000.00	3,880.00
00104576805	5051	INTERGOVT PROF SERVICES	PARKS OPS & MAINTENANCE	3,000.00	-	
00104576805	5149	DUES/SUBSCRIPTIONS/MEMBER	PARKS OPS & MAINTENANCE	-	250.00	242.00
00104576805	5449	TRAINING REGISTRATIONS	PARKS OPS & MAINTENANCE	256.77	2,000.00	1,940.00
00104594576	5061	LAND AND LAND IMPROVEMENT	PARKS CAPITAL OUTLAY	20,884.78	10,000.00	9,700.00
00104594576	5062	BLDGs AND STRUCTURES	PARKS CAPITAL OUTLAY	-	-	
00104594576	5063	OTHER IMPROVEMENTS	PARKS CAPITAL OUTLAY	3,100.52	-	
00104594576	5064	MACHINERY & EQUIPMENT	PARKS CAPITAL OUTLAY	2,486.88	-	
				465,079.01	535,436.00	447,517.00

City of Washougal 2011 Final Budget

Fund 001-04 City Buildings Operations and Maintenance

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	208,151	186,593	178,224
Operations and Maintenance	198,603	161,597	147,868
Professional Services	41,480	60,000	58,200
Capital Purchases	25,124	55,000	0
Total City Buildings Services	473,358	463,190	384,292



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Public Works Director	0.05	0.05	0.025
Assistant Public Works Director	0.05	0.05	0.000
PW Superintendent	0.00	0.00	0.00
Parks/Cemetery/Facilities Manager	0.25	0.25	0.25
Executive Assistant	0.05	0.05	0.025
Administrative Assistant	0.00	0.00	0.00
Maintenance Worker I/II/III	1.30	1.30	1.40
Totals	1.70	1.70	1.70

Highlights:

The 2011 budget includes care, maintenance, and utility costs of City Facilities and Janitorial Services.

Fund 001-04 Facilities

2011 Final Budget

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010	2011
					Budget	BUDGET REQUEST
00104518205	5011	REGULAR SALARIES	FACILITIES OPS & MAINT	113,397.99	121,455.00	116,790.00
00104518205	5012	OVERTIME	FACILITIES OPS & MAINT	5,644.66	5,683.00	5,513.00
00104518205	5013	REGULAR SALARY - SUMMER	FACILITIES OPS & MAINT	39,045.52	5,000.00	-
00104518205	5014	OVERTIME - SUMMER	FACILITIES OPS & MAINT	-	-	
00104518205	5021	INSURANCE BENEFITS	FACILITIES OPS & MAINT	49,604.83	54,020.00	55,500.00
00104518205	5022	WELLNESS INCENTIVE	FACILITIES OPS & MAINT	-	-	
00104518205	5023	UNIFORMS AND CLOTHING	FACILITIES OPS & MAINT	457.63	435.00	421.00
00104518205	5024	INSURANCE BENEFITS-SUMMER	FACILITIES OPS & MAINT	-	-	
00104518205	5025	EDUCATION INCENTIVE	FACILITIES OPS & MAINT	-	-	
00104518205	5031	OFFICE SUPPLIES	FACILITIES OPS & MAINT	194.14	450.00	437.00
00104518205	5032	FUEL CONSUMED	FACILITIES OPS & MAINT	4,724.36	4,000.00	3,880.00
00104518205	5035	SMALL TOOLS/MINOR EQUIP	FACILITIES OPS & MAINT	1,773.78	2,500.00	2,425.00
00104518205	5036	OPERATING SUPPLIES	FACILITIES OPS & MAINT	27,350.92	24,609.00	23,870.00
00104518205	5041	PROFESSIONAL SERVICES	FACILITIES OPS & MAINT	41,479.59	60,000.00	58,200.00
00104518205	5042	COMMUNICATIONS	FACILITIES OPS & MAINT	(121.80)	-	
00104518205	5043	TRAVEL	FACILITIES OPS & MAINT	-	200.00	194.00
00104518205	5044	ADVERTISING	FACILITIES OPS & MAINT	265.20	250.00	242.00
00104518205	5045	OPERATING RENTALS/LEASES	FACILITIES OPS & MAINT	2,869.87	3,390.00	3,300.00
00104518205	5046	INSURANCE	FACILITIES OPS & MAINT	7,642.89	8,198.00	8,250.00
00104518205	5047	UTILITY SERVICES	FACILITIES OPS & MAINT	36,867.90	45,000.00	43,650.00
00104518205	5048	REPAIRS & MAINTENANCE	FACILITIES OPS & MAINT	90,637.61	45,000.00	43,650.00
00104518205	5049	MISCELLANEOUS	FACILITIES OPS & MAINT	2,682.23	2,000.00	2,000.00
00104518205	5053	INTERGOVT TAXES	FACILITIES OPS & MAINT	642.00	800.00	776.00
00104518205	5251	HEALTH DEPT IMMUNIZATION	FACILITIES OPS & MAINT	-	-	
00104518205	5449	TRAINING REGISTRATIONS	FACILITIES OPS & MAINT	185.34	200.00	194.00
00104528609	5042	COMMUNICATIONS	GEN PW COMMUNICATIONS	22,888.58	25,000.00	15,000.00
00104594518	5061	LAND AND LAND IMPROVEMENT	FACILITIES CAPITAL OUTLAY	-	-	
00104594518	5062	BLDGs AND STRUCTURES	FACILITIES CAPITAL OUTLAY	-	15,000.00	-
00104594518	5063	OTHER IMPROVEMENTS	FACILITIES CAPITAL OUTLAY	-	-	
00104594518	5064	MACHINERY & EQUIPMENT	FACILITIES CAPITAL OUTLAY	25,124.35	40,000.00	-
				473,357.59	463,190.00	384,292.00

**City of Washougal
2011 Final Budget**

Fund 101 Street Fund Revenue Summary

		2009 Actual	2010 Budgeted	2011 Approved
311-000-00	General Property Taxes	716,956	782,689	0
316-000-00	Utility Taxes	204,143	220,953	0
320-000-00	Licenses/Permits/Franchise Fees	0	93,750	0
330-000-00	State Shared Revenues/Grants	362,662	315,567	310,000
340-000-00	General Government Charges	8,634	3,000	500
360-000-00	Interest and Rents	8,714	6,125	1,000
369-000-00	Miscellaneous Sales	3,122	0	0
390-000-00	Other Revenue Sources	0	0	<u>366,403</u>
	Subtotal	1,304,231	1,422,084	677,903
308-000-00	Beginning Fund Balance	338,484	350,000	375,000
	Total	1,642,715	1,772,084	<u>1,052,903</u>
			Subtotal Expenditures	1,052,903
			Ending Fund Balance-Contingency	-
			Total Expenditures	<u>1,052,903</u>

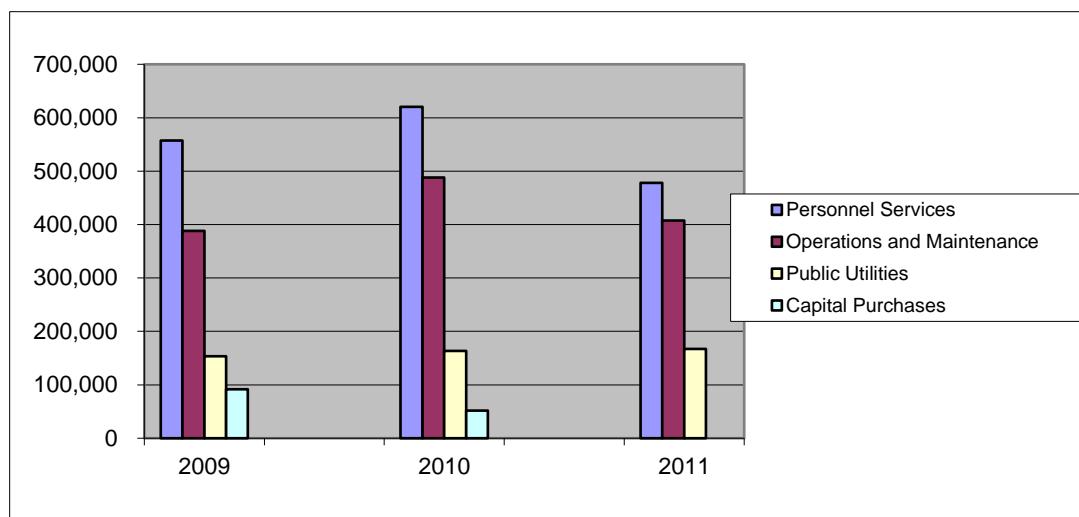
Highlights:

State Shared Revenues/Grants includes our per capita share of the gas tax. In the past, a portion of the General Property Tax, a portion of the Electricity Fees, and the Transfer Station Fees were directly recorded to this fund. These revenue sources are General Fund and not restricted to Streets, it has been determined that a revenue transfer from General Fund to cover the expenditures needed for Streets would be more appropriate.

**City of Washougal
2011 Final Budget**

Fund 101 Streets Operations & Maintenance

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	557,026	620,450	478,153
Operations and Maintenance	388,010	488,100	407,750
Public Utilities	153,436	163,500	167,000
Capital Purchases	91,656	52,000	0
Total Streets O&M Services	<u>1,190,128</u>	<u>1,324,050</u>	<u>1,052,903</u>



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Public Works Director	0.25	0.25	0.25
Assistant Public Works Director	0.15	0.38	0.38
PW Superintendent	0.00	0.00	0.00
Streets/Stormwater Manager	0.50	0.50	0.50
Executive Assistant	0.25	0.25	0.25
Administrative Assistant	0.20	0.20	0.20
Maintenance Worker I/II/III	4.40	4.40	3.40
Totals	5.75	5.98	4.98

Highlights:

In prior years, the Street Fund was responsible for stormwater control costs. Starting with the 2010 Budget, stormwater costs are now accounted for in a new Stormwater Utility. The Sidewalk Program, formerly in fund 106, is now located in this fund. Streets has also reduced their FTE by one position for 2011 to fill a position in Stormwater that has been vacant.

Fund 101 - Streets

2011 Final Budget

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010 Amend Budget	2011 BUDGET REQUEST
10100508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	-	-	-
10108528609	5042	COMMUNICATIONS	ROAD/STREETS COMMUNICATION	5,935.24	6,500.00	6,000.00
10108542315	5011	REGULAR SALARIES	ROADWAY MAINTENANCE	354,427.93	374,733.00	324,553.00
10108542315	5012	OVERTIME	ROADWAY MAINTENANCE	26,795.76	40,589.00	10,000.00
10108542315	5013	REGULAR SALARY - SUMMER	ROADWAY MAINTENANCE	27,677.13	29,376.00	
10108542315	5014	OVERTIME - SUMMER	ROADWAY MAINTENANCE	-	-	
10108542315	5021	INSURANCE BENEFITS	ROADWAY MAINTENANCE	146,805.01	174,002.00	141,000.00
10108542315	5023	UNIFORMS AND CLOTHING	ROADWAY MAINTENANCE	1,320.00	1,750.00	2,600.00
10108542315	5024	INSURANCE BENEFITS-SUMMER	ROADWAY MAINTENANCE	-	-	
10108542315	5035	SMALL TOOLS/MINOR EQUIP	ROADWAY MAINTENANCE	4,996.16	6,000.00	2,500.00
10108542315	5036	OPERATING SUPPLIES	ROADWAY MAINTENANCE	113,261.65	100,000.00	80,000.00
10108542315	5041	PROFESSIONAL SERVICES	ROADWAY MAINTENANCE	69,793.12	110,000.00	75,000.00
10108542315	5045	OPERATING RENTALS/LEASES	ROADWAY MAINTENANCE	8,142.19	10,000.00	2,000.00
10108542315	5048	REPAIRS & MAINTENANCE	ROADWAY MAINTENANCE	49,449.68	-	
10108542315	5049	MISCELLANEOUS	ROADWAY MAINTENANCE	421.74	4,000.00	
10108542635	5047	UTILITY SERVICES	STREET LIGHTING MAINT	146,740.24	155,000.00	160,000.00
10108542635	5048	REPAIRS & MAINTENANCE	STREET LIGHTING MAINT	17,996.54	24,000.00	24,000.00
10108542645	5048	REPAIRS & MAINTENANCE	TRAFFIC CONTROL MAINT	3,715.22	-	
10108542665	5048	REPAIRS & MAINTENANCE	SNOW & ICE CONTROL	166.29	-	
10108542715	5045	OPERATING RENTALS/LEASES	ROADSIDE MAINTENANCE	705.74	-	
10108542715	5049	MISCELLANEOUS	ROADSIDE MAINTENANCE	63.83	-	
10108542915	5031	OFFICE SUPPLIES	RD/ST MAINT ADMINISTRATIO	210.03	1,000.00	1,000.00
10108542915	5032	FUEL CONSUMED	RD/ST MAINT ADMINISTRATIO	17,776.56	18,000.00	12,000.00
10108542915	5041	PROFESSIONAL SERVICES	RD/ST MAINT ADMINISTRATIO	33.00	-	
10108542915	5049	MISCELLANEOUS	RD/ST MAINT ADMINISTRATIO	374.39	-	
10108542915	5149	DUES/SUBSCRIPTIONS/MEMBER	RD/ST MAINT ADMINISTRATIO	128.95	500.00	150.00
10108543100	5031	OFFICE SUPPLIES	RD/ST EXECUTIVE ADMIN	216.19	-	
10108543100	5041	PROFESSIONAL SERVICES	RD/ST EXECUTIVE ADMIN	15,123.29	-	
10108543100	5044	ADVERTISING	RD/ST EXECUTIVE ADMIN	2,902.42	2,000.00	500.00
10108543100	5046	INSURANCE	RD/ST EXECUTIVE ADMIN	16,612.93	15,360.27	15,500.00
10108543100	5049	MISCELLANEOUS	RD/ST EXECUTIVE ADMIN	8.33	-	
10108543316	5091	INDIRECT COSTS	RD/ST ADMIN GEN SVCS	44,621.00	186,740.00	188,000.00
10108543500	5047	UTILITY SERVICES	RD/ST ADMIN FACILITIES	6,695.61	8,500.00	7,000.00
10108543616	5043	TRAVEL	RD/ST ADMIN TRAINING	712.09	2,000.00	100.00
10108543616	5049	MISCELLANEOUS	RD/ST ADMIN TRAINING	149.00	-	
10108543616	5449	TRAINING REGISTRATIONS	RD/ST ADMIN TRAINING	719.12	2,000.00	1,000.00
10108594500	5063	OTHER IMPROVEMENTS	ROAD/STREETS CAPITAL	45,887.80	52,000.00	
10108594500	5064	MACHINERY & EQUIPMENT	ROAD/STREETS CAPITAL	45,768.06	-	
TOTAL EXPENDITURES				1,190,127.57	1,324,050.27	1,052,903.00

**City of Washougal
2011 Final Budget**

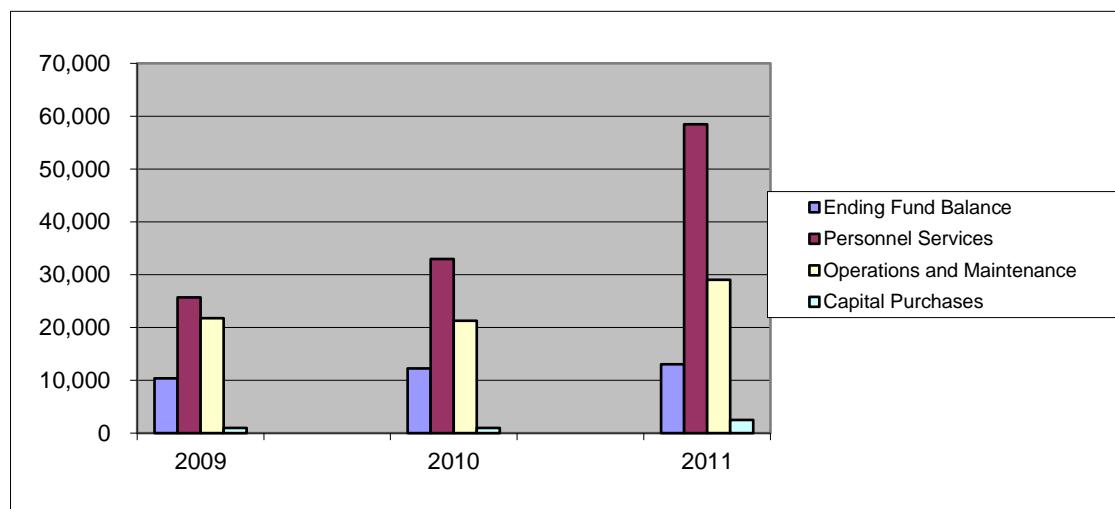
Fund 103 Cemetery Fund

		2009 Actual	2010 Budgeted	2011 Approved
343-000-00	General Services/Cemetery Fees	47,419	35,000	37,000
360-000-00	Interest/Rents/Capital Assessments	5,234	2,500	2,700
367-000-00	Contributions	344	0	300
390-000-00	Other Revenue Sources	0	20,000	50,000
	Subtotal	52,996	57,500	90,000
308-000-00	Beginning Fund Balance	23,723	0	0
308-000-00	Beginning Fund Balance - Capital Reserve	2,738	4,000	9,000
308-000-00	Beginning Fund Balance - Donations	12,268	6,000	4,020
	Total	91,725	67,500	<u>103,020</u>
			Subtotal Expenditures	89,000
	Interfund Loan Repayment		1,000	
	Ending Fund Balance - Capital Reserve		9,000	
	Ending Fund Balance - Donation		3,600	
	Ending Fund Balance		<u>420</u>	
			Total Expenditures	<u>103,020</u>

**City of Washougal
2011 Final Budget**

Fund 103 Cemetery Services

	2009 Actual	2010 Budgeted	2011 Approved
Ending Fund Balance	10,356	12,257	13,020
Personnel Services	25,719	32,940	58,469
Operations and Maintenance	21,742	21,303	29,031
Capital Purchases	1,000	1,000	2,500
 Total Cemetery Services	 58,817	 67,500	 103,020



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Maintenance Worker I/II/III	0.25	0.25	0.55
Totals	0.25	0.25	0.55

Cemetery Fund 103

2011 Final Budget

Budget Orgn	Account	Title	Account Title	2008 ACTUAL	2009 ACTUAL	2010 Budget	2011 BUDGET REQUEST
10300308000	3081000	BEGINNING NET CASH/INVST	BEGINNING FUND BALANCE	-	-	-	
10300308000	3081002	BEGINNING NET CASH/INVST	BFB - DONATIONS	-	-	10,000.00	3,290.00
10300308000	3081003	BEGINNING NET CASH/INVST	BFB - CAPITAL RESERVES	-	-	-	8,360.00
10300343000	3436000	PHYSICAL ENVIRONMENT	CEMETERY SERVICES	35,582.48	47,418.79	35,000.00	37,000.00
10300361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	8,177.74	2,196.18	1,000.00	800.00
10300366000	3661000	INTERFUND/DEPT MISC REV	INTERFUND LOAN INTEREST	-	-	-	
10300367000	3671100	CONTR/DONAT PVT SOURCES	PRIVATE SOURCES GIFTS/DON	223.34	343.81	-	300.00
10300368000	3681000	SPECIAL ASSESSMENTS	ASSESSMENT- PRINCIPAL	1,274.40	2,171.00	1,000.00	1,200.00
10300386000	3861000	NON REVENUE	STATE EXCISE TAX	596.34	866.58	500.00	700.00
10300395000	3951000	DISPOSITION OF CAP ASSETS	SALE OF CAPITAL ASSETS	-	-	-	
10300397000	3970000	TRANSFERS IN	TRANSFERS IN	-	-	20,000.00	50,000.00
TOTAL REVENUE				45,854.30	52,996.36	67,500.00	101,650.00

BUDGET ORG	Account	Account Title	Title	2008 ACTUAL	2009 ACTUAL	2010 Budget	2011 BUDGET REQUEST
10300508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	-	-	-	420.00
10300508000	5002	EFB - DONATIONS	ENDING FUND BALANCE	-	3,716.00	5,617.00	3,600.00
10300508000	5003	EFB - CAPITAL RESERVES	ENDING FUND BALANCE	-	6,640.00	6,640.00	9,000.00
10304528609	5042	COMMUNICATIONS	CEMETERY COMMUNICATIONS	50.29	-	-	
10304536200	5011	REGULAR SALARIES	CEMETERY SVCS & OPS	16,976.29	16,449.14	17,383.00	36,186.00
10304536200	5012	OVERTIME	CEMETERY SVCS & OPS	2,168.12	1,256.20	1,093.00	1,060.00
10304536200	5013	REGULAR SALARY - SUMMER	CEMETERY SVCS & OPS	-	-	6,000.00	5,000.00
10304536200	5014	OVERTIME - SUMMER	CEMETERY SVCS & OPS	-	-	-	
10304536200	5021	INSURANCE BENEFITS	CEMETERY SVCS & OPS	7,986.64	7,938.46	8,389.00	16,023.00
10304536200	5022	WELLNESS INCENTIVE	CEMETERY SVCS & OPS	-	-	-	
10304536200	5023	UNIFORMS AND CLOTHING	CEMETERY SVCS & OPS	433.00	75.00	75.00	200.00
10304536200	5024	INSURANCE BENEFITS-SUMMER	CEMETERY SVCS & OPS	-	-	-	
10304536200	5032	FUEL CONSUMED	CEMETERY SVCS & OPS	2,928.93	1,198.24	2,500.00	2,500.00
10304536200	5034	SUPPLIES FOR RESALE	CEMETERY SVCS & OPS	2,851.70	1,192.00	4,000.00	4,000.00
10304536200	5035	SMALL TOOLS/MINOR EQUIP	CEMETERY SVCS & OPS	825.88	-	750.00	750.00
10304536200	5036	OPERATING SUPPLIES	CEMETERY SVCS & OPS	3,294.93	4,904.30	4,000.00	6,000.00
10304536200	5041	PROFESSIONAL SERVICES	CEMETERY SVCS & OPS	1,015.66	1,797.34	1,000.00	1,000.00
10304536200	5046	INSURANCE	CEMETERY SVCS & OPS	1,082.94	738.27	603.00	650.00
10304536200	5048	REPAIRS & MAINTENANCE	CEMETERY SVCS & OPS	87.79	1,567.96	750.00	3,000.00
10304536200	5049	MISCELLANEOUS	CEMETERY SVCS & OPS	780.38	445.89	500.00	1,855.00
10304536200	5053	INTERGOVT TAXES	CEMETERY SVCS & OPS	602.88	689.79	800.00	776.00
10304536400	5449	TRAINING REGISTRATIONS	CEMETERY TRAINING	-	133.00	-	
10304536500	5047	UTILITY SERVICES	CEMETERY FACILITIES	8,480.45	9,075.06	6,400.00	8,500.00
10304581200	5079	OTHER DEBT	CEMETERY NON-EXPENDITURE	1,000.00	1,000.00	1,000.00	1,000.00
10304594500	5064	MACHINERY & EQUIPMENT	CEMETERY CAPITAL OUTLAY	-	-	-	1,500.00
TOTAL EXPENSES				50,565.88	58,816.65	67,500.00	103,020.00

**City of Washougal
2011 Final Budget**

Fund 604 Cemetery/Perpetual Care Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
343-000-00	Lot Sales	5,428	1,500	2,500
367-000-00	Donations/Contributions	0	0	0
390-000-00	Other Revenue Sources	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	Subtotal Revenues	6,428	2,500	3,500
308-000-00	Beginning Fund Balance	<u>280,919</u>	<u>284,000</u>	<u>286,500</u>
	Total Revenue	<u>287,347</u>	<u>286,500</u>	<u>290,000</u>
Expenditures				
	Subtotal Expenditures	0		
	Ending Fund Balance	<u>290,000</u>		
	Total Expenditures	<u>290,000</u>		

Highlights:

Pursuit 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 there from 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 there from 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
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Fund 104 First Quarter Real Estate Excise Taxes Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	197,228	110,000	110,000
333-000-00	Grant Revenue	875,087	1,200,000	0
360-000-00	Interest and Rents	3,036	2,000	2,000
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Revenues		1,075,351	1,312,000	112,000
308-000-00	Beginning Fund Balance	<u>483,448</u>	<u>650,000</u>	<u>762,000</u>
Total Revenue		<u>1,558,799</u>	<u>1,962,000</u>	<u>874,000</u>
Expenditures				
	Bond Payment-Downtown Improvements	95,000		
		<u>0</u>		
Subtotal Expenditures		<u>95,000</u>		
	Ending Fund Balance-Future Street Improvements	<u>779,000</u>		
Total Expenditures		<u>874,000</u>		

Highlights:

The Real Estate Excise Tax is levied on all sales of real estate. The revenue received is limited by state statute as to how it can be spent. The first quarter percent the City charges, tracked in this fund, may be spent on the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, sidewalks, parks, trails, and bridges. This City has traditionally used the first quarter percent of this REET revenues for the development of parks and roadway improvements such as the Downtown Revitalization Project.

**City of Washougal
2011 Final Budget**

Fund 105 Park Development Fund (PIF)

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
330-000-00	Grant Revenues	109,060	0	440,000
340-000-00	Impact Fees	39,150	20,000	20,000
360-000-00	Interest and Rents	4,333	2,000	2,000
367-000-00	Private Donations/Contributions	0	0	0
Subtotal Revenues		152,543	22,000	462,000
308-000-00	Beginning Fund Balance	666,537	550,000	572,000
Total Revenue		<u>819,080</u>	<u>572,000</u>	<u>1,034,000</u>
Expenditures				
	Hathaway Boat Launch	150,000		
	Hartwood Property Acquisition Costs	25,000		
	Hartwood Property (Paid by RCO Grant and CC Futures)	440,000		
	Sandy Swimming Hole	250,000		
				<hr/>
Subtotal Expenditures				865,000
				<hr/>
				Ending Fund Balance-Future Park Development
				<hr/>
				169,000
				<hr/>
Total Expenditures				<u>1,034,000</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. This year several projects will be undertaken, as listed above.

**City of Washougal
2011 Final Budget**

Fund 106 Second Quarter Real Estate Excise Taxes Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	195,661	110,000	110,000
360-000-00	Interest and Rents	4,994	3,000	3,000
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	200,655	113,000	113,000
308-000-00	Beginning Fund Balance	<u>647,023</u>	<u>700,000</u>	<u>813,000</u>
	Total Revenue	<u>847,678</u>	<u>813,000</u>	<u>926,000</u>
Expenditures				
	Streets Overlay/Slurry Seal Program	150,000		
	Bond Payment-Downtown Improvements	95,000		
	Transfer to Bond Guarantee Fund-Downtown Improvements	<u>0</u>		
	Subtotal Expenditures	245,000		
	Ending Fund Balance-Future Street Improvements	<u>681,000</u>		
	Total Expenditures	<u>926,000</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. Funds are also used for debt service on the Downtown Revitalization project. Due to these future debt service requirements, expenses are being limited exclusively to this debt service, in addition to the pavement management program.

**City of Washougal
2011 Final Budget**

Fund 108 Hotel/Motel Tax Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
313-000-00	Hotel/Motel Taxes	23,676	30,000	24,000
360-000-00	Interest and Rents	11	100	100
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	23,687	30,100	24,100
308-000-00	Beginning Fund Balance	<u>4,752</u>	<u>9,000</u>	<u>9,000</u>
	Total Revenue	<u>28,439</u>	<u>39,100</u>	<u>33,100</u>
Expenditures				
	Subtotal Expenditures-Overnight Tourism Activity	25,000		
	Ending Fund Balance	<u>8,100</u>		
	Total Expenditures	<u>33,100</u>		

Highlights:

In 2010, The City established the Lodging Tax Advisory Committee as required. The Committee approves all expenditures from this fund. There is a general appropriation established for 2011 that will be expended for tourism activities by the Committee.

**City of Washougal
2011 Final Budget**

Fund 110 Transportation Impact Fees Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
330-000-00	Grant Revenue	313,042	0	0
340-000-00	Impact Fees	33,649	35,000	35,000
360-000-00	Interest and Rents	8,001	4,500	1,000
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Revenues		354,692	39,500	36,000
308-000-00	Beginning Fund Balance	<u>1,279,337</u>	<u>1,000,000</u>	<u>500,000</u>
Total Revenue		<u>1,634,029</u>	<u>1,039,500</u>	<u>536,000</u>
Expenditures				
		E Street Corridor Road Diet	536,000	
		Subtotal Expenditures	536,000	
		Ending Fund Balance-Future Transportation Projects	0	
		Total Expenditures	<u>536,000</u>	

Highlights:

The City collects Traffic Impact Fees at the time of building permit issuance. In 2011, all expenditures are associated with the E-Street project.

**City of Washougal
2011 Final Budget**

Fund 118 PEG Fees Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
320-000-00	Licenses and Permits	37,641	32,000	32,000
360-000-00	Interest and Rents	598	250	250
390-000-00	Other Revenue Sources	0	0	0
	Subtotal Revenues	38,239	32,250	32,250
308-000-00	Beginning Fund Balance	<u>87,415</u>	<u>87,415</u>	<u>62,665</u>
	Total Revenue	<u>125,654</u>	<u>119,665</u>	<u>94,915</u>
Expenditures				
	Web Page Services	36,915		
	Other Communications Services	23,000		
	Newsletter Services	3,000		
	Subtotal Expenditures	62,915		
	Ending Fund Balance	<u>32,000</u>		
	Total Expenditures	<u>94,915</u>		

Highlights:

Public, Educational, and Governmental Access Channels fees are charged to the local cable TV operator and can be used for informational and educational purposes, such as the City web page and newsletters. In 2011, these funds will be used to enhance the City web page.

**City of Washougal
2011 Final Budget**

Fund 125 EMS Restricted Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
311-000-00	General Property Taxes	0	0	302,000
360-000-00	Interest and Rents	0	0	0
390-000-00	Other Revenue Sources	<u>0</u>	<u>600,000</u>	<u>0</u>
	Subtotal Revenues	0	600,000	302,000
308-000-00	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>600,000</u>
	Total Revenue	<u>0</u>	<u>600,000</u>	<u>902,000</u>
Expenditures				
	Automated External Defibrillators (AED),	4,500		
	LifePak - Paramedic	31,000		
	Medical Response Unit	140,000		
	Lease and Maintenance Costs to Station 95	15,000		
	Transfer to General Fund for EMS	<u>302,000</u>		
	Subtotal Expenditures	492,500		
	Ending Fund Balance	<u>409,500</u>		
	Total Expenditures	<u>902,000</u>		

Highlights:

This fund is established to track restricted EMS revenues. Expenditures in 2011 provide for apparatus and equipment investments in the EMS system and continuation of EMS services in the community, including the potential lease of Station 95 from ECFR.

**City of Washougal
2011 Final Budget**

Fund 141 Drug Seizure Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
330-000-00	Federal and State Grants	0	0	0
360-000-00	Interest and Rents	0	100	100
369-000-00	Confiscated Property	<u>17,145</u>	<u>32,000</u>	<u>10,900</u>
	Subtotal Revenues	<u>17,145</u>	<u>32,100</u>	<u>11,000</u>
308-000-00	Beginning Fund Balance	<u>31,259</u>	<u>32,500</u>	<u>35,000</u>
	Total Revenue	<u>48,404</u>	<u>64,600</u>	<u>46,000</u>
Expenditures				
	Subtotal Expenditures-Drug Enforcement Equipment		<u>34,700</u>	
			Ending Fund Balance	<u>11,300</u>
			Total Expenditures	<u>46,000</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.

Fund 141 - DRUG FUND**2011 Final Budget**

BUDGET ORGN	Dept	Account	Account Title	Title	2009 ACTUAL	2010	2011
						Budget	Budget Request
14105521210	05	5011	REGULAR SALARIES	DRUG ENFORCEMENT		-	
14105521210	05	5012	OVERTIME	DRUG ENFORCEMENT		-	10,200.00
14105521210	05	5036	OPERATING SUPPLIES	DRUG ENFORCEMENT	10,519.46	11,000.00	12,000.00
14105521210	05	5041	PROFESSIONAL SERVICES	DRUG ENFORCEMENT	2,256.81	1,000.00	5,000.00
14105521210	05	5048	REPAIRS & MAINTENANCE	DRUG ENFORCEMENT	743.38	3,000.00	3,400.00
14105521210	05	5051	INTERGOVT PROF SERVICES	DRUG ENFORCEMENT	346.30	600.00	600.00
14105521400	05	5449	TRAINING REGISTRATIONS	DRUG ENFORCEMENT-TRAINING	779.73	1,200.00	3,500.00
14105594500	05	5064	MACHINERY & EQUIPMENT	CAPITAL PURCHASES	6,349.08	-	
TOTAL EXPENDITURES					20,994.76	16,800.00	34,700.00

**City of Washougal
2011 Final Budget**

Fund 610 Downtown Improvement Bonds Guarantee Fund

		2009 Actual	2010 Budget	2011 Approved
Revenues				
360-000-00	Interest and Rents	12,500	10,000	10,000
397-000-00	Other Financing Sources	<u>0</u>	<u>100,000</u>	<u>50,000</u>
	Subtotal Revenues	12,500	110,000	60,000
308-000-00	Beginning Fund Balance	<u>600,000</u>	<u>550,000</u>	<u>660,000</u>
	Total Revenue	<u>612,500</u>	<u>660,000</u>	<u>720,000</u>
Expenditures				
		Subtotal Expenditures	0	
		Ending Fund Balance	<u>720,000</u>	
		Total Expenditures	<u>720,000</u>	

Highlights:

The money tracked in this fund was transferred from the two Real Estate Excise Tax Funds to act as a guarantee for the Downtown Revitalization Bonds the City sold to pay the costs of the infrastructure improvements in our downtown. Because REET can be a volatile revenue source, it was deemed prudent to have this fund in place to insure that adequate resources are available to make bond payments. Should the money in this fund no longer be needed, the money can only be used for the same types of allowable uses as the Real Estate Excise Taxes. Revenue that is earned in 2011 is repayment from an interfund loan to the Water/Sewer Fund.

**City of Washougal
2011 Final Budget**

Fund 215 Downtown Debt Service Bond

		2009 Actual	2010 Budget	2011 Approved
Revenues				
360-000-00	Interest and Rents	1,688	0	190,000
397-000-00	Investment Interest	<u>401,350</u>	<u>0</u>	<u>150</u>
	Subtotal Revenues	403,038	0	190,150
308-000-00	Beginning Fund Balance	<u>13,562</u>	<u>0</u>	<u>135,690</u>
	Total Revenue	<u>416,600</u>	<u>0</u>	<u>325,840</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	184,420		
	Ending Fund Balance	<u>141,420</u>		
	Total Expenditures	<u>325,840</u>		

Highlights:

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

**City of Washougal
2011 Final Budget**

Fund 401 Water/Sewer Operations and Maintenance Fund

		2009 Actual	2010 Budgeted	2011 Approved
343-000-00	Water Sales	2,115,177	2,127,000	2,376,694
343-000-00	Sewer Sales	1,858,661	2,124,720	2,630,765
340-000-00	General Government Charges	101,195	90,800	95,000
360-000-00	Interest and Rents	16,075	20,460	18,000
369-000-00	Miscellaneous Sales	7,590	400	1,500
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>162,503</u>
	Subtotal	4,098,699	4,363,380	5,284,462
308-000-00	Beginning Fund Balance	1,213,027	1,400,000	1,100,000
	Total	5,311,726	5,763,380	<u>6,384,462</u>
		Subtotal Expenses	5,107,637	
		Ending Fund Balance	1,276,825	
		Total Expenses	<u>6,384,462</u>	

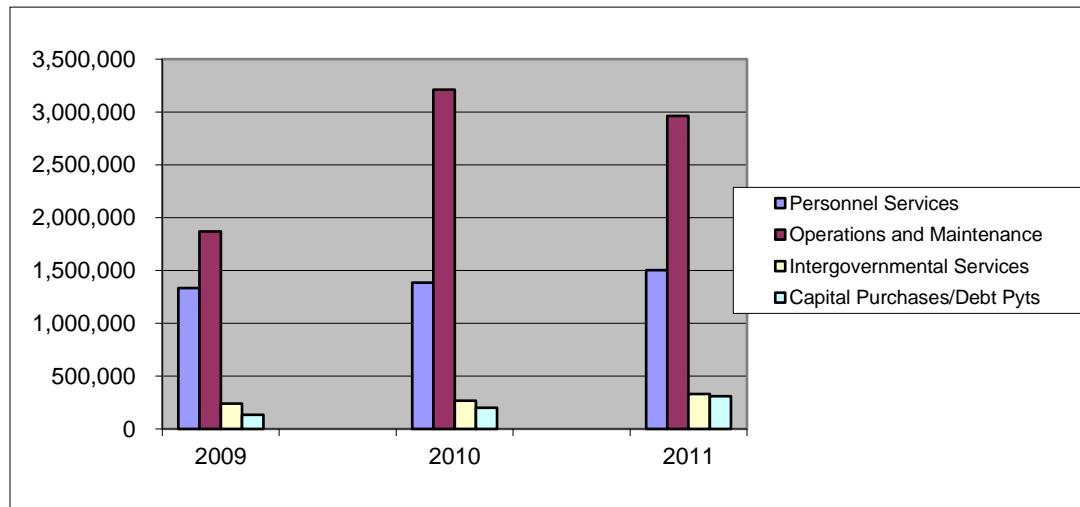
Highlights:

The 2011 storm water fund revenue reflects rate increases necessary to fund required capital improvements and system reinvestment. Expenses reflect on-going system operations and maintenance and capital improvements pursuant to the capital facilities plan.

**City of Washougal
2011 Final Budget**

Fund 401 Water-Sewer Operations & Maintenance

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	1,331,995	1,385,126	1,503,451
Operations and Maintenance	1,868,412	3,211,778	2,963,936
Intergovernmental Services	240,502	267,500	330,249
Capital Purchases/Debt Pmts	134,911	200,000	310,000
Total Water/Sewer O&M Services	<u>3,575,820</u>	<u>5,064,404</u>	<u>5,107,637</u>



Personnel Schedule (full-time equivalents)

	Position	2009 Actual	2010 Budgeted	2011 Approved
Public Works Director		0.45	0.65	0.65
Assistant Public Works Director		0.57	0.57	0.57
Water/Sewer Manager		1.00	1.00	1.00
Executive Assistant		0.65	0.65	0.65
Administrative Assistant		0.70	0.70	0.70
Construction Inspector/Engineering Tech.		0.20	0.40	0.40
Maintenance Worker I/II/III		10.40	10.40	10.20
Totals		13.97	14.37	14.17

Fund 401 - Water/Sewer
2011 Final Budget

Budget Orgn	Account	Title	Account Title	2010		2010		Projected	2011
				2009 ACTUAL	2010 Budget	Period Receipts	YTD Receipts		
40109308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	-	-	-	-	1,400,000.00	-
40109343000	3430000	PHYSICAL ENVIRONMENT	UTILITIES & ENVIRONMENT	(5,190.45)	-	(9,428.76)	(12,487.26)	12,487.26	#DIV/0!
40109343000	3432000	PHYSICAL ENVIRONMENT	ENGINEERING SERVICES	-	-	-	-	-	#DIV/0!
40109343000	3434000	PHYSICAL ENVIRONMENT	WATER SALES	2,077,852.63	2,100,000.00	198,933.16	1,569,077.01	530,922.99	75%
40109343000	3434100	PHYSICAL ENVIRONMENT	METER SETS	7,970.00	2,000.00	1,260.00	10,140.00	(8,140.00)	507%
40109343000	3434200	PHYSICAL ENVIRONMENT	OTHER WATER SVC FEES	34,545.09	25,000.00	2,668.81	22,770.79	2,229.21	91%
40109343000	3435000	PHYSICAL ENVIRONMENT	SEWER SALES	1,858,565.70	2,124,720.00	161,873.05	1,578,458.73	546,261.27	74%
40109343000	3435100	PHYSICAL ENVIRONMENT	SEPTIC CHARGES	224.91	-	-	-	-	#DIV/0!
40109343000	3435200	PHYSICAL ENVIRONMENT	OTHER SEWER SVC FEES	(129.52)	-	-	(49.41)	49.41	#DIV/0!
40109343000	3438100	PHYSICAL ENVIRONMENT	WATER/SEWER PENALTIES	95,784.55	90,000.00	7,008.64	68,662.69	21,337.31	76%
40109343000	3438110	PHYSICAL ENVIRONMENT	W/S STATE TAXES	3,848.10	300.00	868.50	5,363.03	(5,063.03)	1788%
40109345000	3458300	ECONOMIC ENVIRONMENT	PLAN CHECKING	1,562.70	500.00	-	-	500.00	0%
40109361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTERST	10,643.91	7,000.00	353.42	4,155.06	2,844.94	59%
40109361000	3615000	INTEREST/OTHER EARNINGS	ASSESSMENT INTEREST	-	60.00	-	226.54	(166.54)	378%
40109361000	3615100	INTEREST/OTHER EARNINGS	ASSESSMENT PENALTIES	-	-	-	-	-	#DIV/0!
40109362000	3626000	HOUSING RENTAL FEES	HOUSING RENTAL FEES	5,950.00	13,000.00	1,100.00	9,900.00	3,100.00	76%
40109368000	3681000	SPECIAL ASSESSMENTS	ASSESSMENT- PRINCIPAL	(518.99)	400.00	-	-	400.00	0%
40109369000	3691000	OTHER MISC REVENUES	SALE OF SCRAP/JUNK	2,272.38	400.00	-	1,774.15	(1,374.15)	444%
40109369000	3699000	OTHER MISC REVENUES	OTHER REVENUE	5,317.62	-	-	3,386.31	(3,386.31)	#DIV/0!
40109395000	3951000	DISPOSITION OF CAP ASSETS	SALE OF CAPITAL ASSETS	-	-	-	-	-	#DIV/0!
TOTAL REVENUE				4,098,698.63	4,363,380.00	364,636.82	3,261,377.64	2,502,002.36	75%
									4,365,153.20
									5,121,959.04
BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010 Budget	Period Exp	YTD Expense	Balance	2010
									2011
40109514230	5091	INDIRECT COSTS	INDIRECT COSTS	557,032.00	520,830.00	130,207.50	390,622.50	130,207.50	75%
40109528609	5042	COMMUNICATIONS	W/S COMMUNICATIONS	20,732.01	25,000.00	1,222.13	14,730.71	10,269.29	59%
40109534100	5011	REGULAR SALARIES	WATER ADMINISTRATION	333,960.15	400,770.00	31,536.64	273,567.58	127,202.42	68%
40109534100	5012	OVERTIME	WATER ADMINISTRATION	16,393.09	34,638.00	1,049.46	5,187.87	29,450.13	15%
40109534100	5021	INSURANCE BENEFITS	WATER ADMINISTRATION	149,243.12	214,388.00	13,626.21	120,782.04	93,605.96	56%
40109534100	5023	UNIFORMS AND CLOTHING	WATER ADMINISTRATION	1,980.00	2,000.00	-	1,507.63	492.37	75%
40109534100	5031	OFFICE SUPPLIES	WATER ADMINISTRATION	18,472.73	7,500.00	199.83	3,497.68	4,002.32	47%
40109534100	5035	SMALL TOOLS/MINOR EQUIP	WATER ADMINISTRATION	3,812.27	5,000.00	628.26	2,533.65	2,466.35	51%
40109534100	5036	OPERATING SUPPLIES	WATER ADMINISTRATION	103,503.86	90,000.00	6,302.25	36,749.55	53,250.45	41%
40109534100	5041	PROFESSIONAL SERVICES	WATER ADMINISTRATION	126,865.48	85,000.00	12,667.00	69,976.01	15,023.99	82%
40109534100	5042	COMMUNICATIONS	WATER ADMINISTRATION	12,978.75	-	820.00	1,670.13	(1,670.13)	#DIV/0!
40109534100	5043	TRAVEL	WATER ADMINISTRATION	5,415.05	2,500.00	-	2,079.71	420.29	83%
40109534100	5044	ADVERTISING	WATER ADMINISTRATION	630.85	2,000.00	-	1,229.25	770.75	61%
40109534100	5045	OPERATING RENTALS/LEASES	WATER ADMINISTRATION	1,492.13	7,500.00	-	1,353.06	6,146.94	18%
40109534100	5046	INSURANCE	WATER ADMINISTRATION	34,474.85	18,198.00	-	19,046.03	(848.03)	105%
40109534100	5049	MISCELLANEOUS	WATER ADMINISTRATION	3,424.65	3,500.00	10.82	209.83	3,290.17	6%
40109534100	5053	INTERGOVT TAXES	WATER ADMINISTRATION	108,667.48	100,000.00	10,134.73	79,508.71	20,491.29	80%
40109534100	5054	INTERFUND TAXES	WATER ADMINISTRATION	218,578.92	260,000.00	20,160.20	163,996.82	96,003.18	63%
40109534100	5149	DUES/SUBSCRIPTIONS/MEMBE	WATER ADMINISTRATION	2,194.04	1,250.00	-	586.50	663.50	47%
40109534400	5449	TRAINING REGISTRATIONS	WATER OPS TRAINING	4,468.63	7,500.00	175.00	2,839.35	4,660.65	38%
40109534504	5032	FUEL CONSUMED	WATER MAINTENANCE	13,806.79	13,000.00	-	4,640.61	8,359.39	36%
40109534504	5048	REPAIRS & MAINTENANCE	WATER MAINTENANCE	67,592.48	200,000.00	9,692.32	72,123.44	127,876.56	36%
40109534804	5013	REGULAR SALARY - SUMMER	WATER OPERATIONS	17,982.38	24,000.00	1,306.50	8,521.50	15,478.50	36%
40109534804	5034	SUPPLIES FOR RESALE	WATER OPERATIONS	4,600.88	30,000.00	-	6,533.36	23,466.64	22%
40109534804	5047	UTILITY SERVICES	WATER OPERATIONS	118,931.97	110,000.00	12,532.60	78,622.12	31,377.88	71%
40109534804	5051	INTERGOVT PROF SERVICES	WATER OPERATIONS	4,835.69	7,500.00	275.40	5,090.27	2,409.73	68%
40109535100	5011	REGULAR SALARIES	SEWER ADMINISTRATION	388,333.69	425,662.00	33,474.49	301,421.81	124,240.19	71%
40109535100	5012	OVERTIME	SEWER ADMINISTRATION	17,315.92	37,127.00	342.62	5,506.44	31,620.56	15%
40109535100	5021	INSURANCE BENEFITS	SEWER ADMINISTRATION	186,389.28	237,242.00	15,964.54	142,304.35	94,937.65	60%
40109535100	5023	UNIFORMS AND CLOTHING	SEWER ADMINISTRATION	1,440.00	1,450.00	-	1,410.00	40.00	97%
40109535100	5031	OFFICE SUPPLIES	SEWER ADMINISTRATION	790.92	5,000.00	99.92	2,517.54	2,482.46	50%
40109535100	5032	FUEL CONSUMED	SEWER ADMINISTRATION	14,809.81	15,000.00	-	-	15,000.00	0%
40109535100	5035	SMALL TOOLS/MINOR EQUIP	SEWER ADMINISTRATION	3,248.43	3,500.00	-	135.26	3,364.74	4%
40109535100	5036	OPERATING SUPPLIES	SEWER ADMINISTRATION	56,514.68	60,000.00	350.72	28,212.72	31,787.28	47%
40109535100	5041	PROFESSIONAL SERVICES	SEWER ADMINISTRATION	135,624.12	175,000.00	5,783.69	80,248.84	94,751.16	46%
40109535100	5042	COMMUNICATIONS	SEWER ADMINISTRATION	9,520.55					

**City of Washougal
2011 Final Budget**

Fund 403 Stormwater Utility Revenue Summary

		2009 Actual	2010 Budgeted	2011 Approved
330-000-00	Grant Revenue	0	157,000	0
343-000-00	Monthly Rates	578,064	675,000	766,395
343-000-00	Connection/Development Charges	0	1,000	5,000
360-000-00	Interest and Rents	0	500	500
369-000-00	Miscellaneous Sales	694	0	0
390-000-00	Other Revenue Sources	<u>100,000</u>	<u>0</u>	<u>0</u>
	Subtotal	678,758	833,500	771,895
308-000-00	Beginning Fund Balance	0	140,000	150,000
	Total	678,758	973,500	<u>921,895</u>
			Subtotal Expenses	843,228
			Ending Fund Balance	78,667
			Total Expenses	<u>921,895</u>

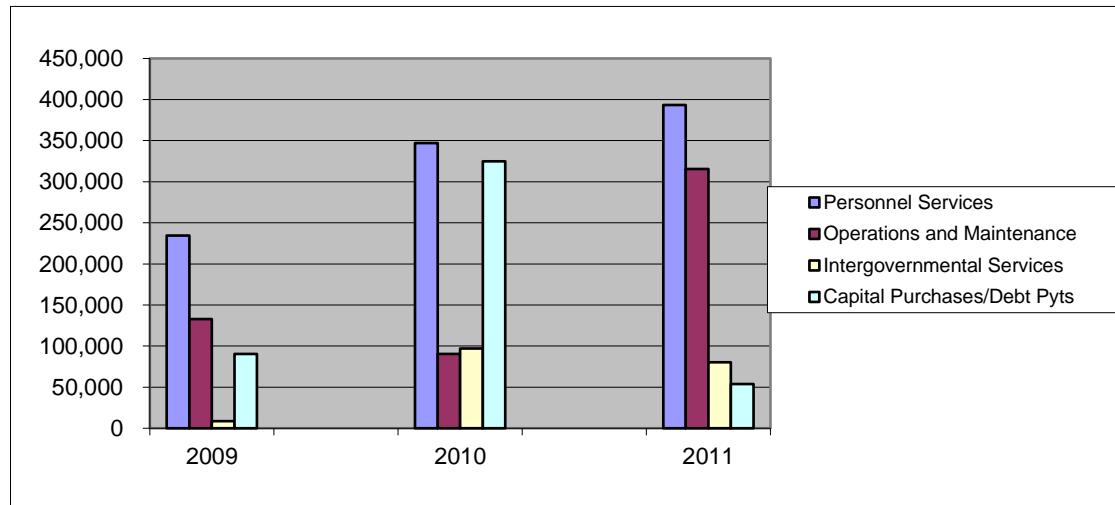
Highlights:

2011 Budget includes a 14.5 % rate increase. This increase is do to the increasing "Capital Needs" of the Fund. For 2011, our rate study included Stormwater and it was suggested that rate increases continue thru 2015. Also suggested was a further discount to those properties that have received an industrial permit (NPDES) from the Department of Ecology. Council approved both suggested actions during 2010.

**City of Washougal
2011 Final Budget**

Fund 403 Stormwater Utility

	2009 Actual	2010 Budgeted	2011 Approved
Personnel Services	234,417	347,097	393,428
Operations and Maintenance	132,848	90,437	315,400
Intergovernmental Services	8,815	97,120	80,400
Capital Purchases/Debt Pyts	90,266	325,000	54,000
Total Water/Sewer O&M Services	466,345	859,654	843,228



Personnel Schedule (full-time equivalents)

Position	2009 Actual	2010 Budgeted	2011 Approved
Public Works Director	0.00	0.00	0.05
Assistant Public Works Director	0.00	0.00	0.05
Streets/Stormwater Manager	0.50	0.50	0.50
Executive Assistant	0.00	0.00	0.05
Administrative Assistant	0.00	0.00	0.05
Maintenance Worker I/II/III	2.00	3.00	3.00
Totals	2.50	3.50	3.70

Fund 403 - Stormwater

2011 Final Budget

Budget Orgn	Account	Title	Account Title	2010		2011	
				2009 ACTUAL	Budget	BUDGET REQUEST	
40309308000	3081000	BEG FUND BALANCE	BEGINNING FUND BALANCE		140,000.00	150,000.00	Starting Cash Balance - Estimate
40309343000	3438300	STORM WATER SALES	STORMWATER SALES	568,613.53	675,000.00	766,395.14	
40309343000	3438320	STORM WATER SALES	STORMWATER - OTHER	-	-	-	
40309343000	3438350	STORM WATER SALES	STORMWATER PENALTIES	-	-	-	
40309343000	3438360	STORM WATER SALES	STORMWATER CONNECTION FEE	9,450.00	1,000.00	5,000.00	
40309361000	3611100	INVESTMENT EARNINGS	INVESTMENT INTERST	694.18	500.00	100.00	
40309382000	3828000	INTERGOV LOAN PROCEEDS	INTERGOVT LOAN PROCEEDS	100,000.00	-	-	
			TOTAL REVENUE	678,757.71	816,500.00	921,495.14	
BUDGET ORGN	Account	Title	Title	2010		2011	
				2009 ACTUAL	Budget	BUDGET REQUEST	
40300508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	-	-	-	
40309508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE-ER&R	100.00	6,846.00		
40309542415	5011	REGULAR SALARIES	DRAINAGE MAINTENANCE	100,547.53	202,037.00	202,908.00	increase 15k of Staff allocation
40309542415	5012	OVERTIME	DRAINAGE MAINTENANCE	8,521.19	15,685.00	10,000.00	
40309542415	5013	REGULAR SALARY - SUMMER	DRAINAGE MAINTENANCE	20,016.44	30,000.00	35,000.00	
40309542415	5021	INSURANCE BENEFITS	DRAINAGE MAINTENANCE	51,733.16	99,375.00	93,000.00	increase 5k of Staff allocation
40309542415	5023	UNIFORMS AND CLOTHING	DRAINAGE MAINTENANCE	750.00	1,000.00	1,500.00	
40309542415	5032	FUEL CONSUMED	DRAINAGE MAINTENANCE	-	-	15,000.00	
40309542415	5035	SMALL TOOLS/MINOR EQUIP	DRAINAGE MAINTENANCE	1,660.29	8,000.00	8,000.00	
40309542415	5036	OPERATING SUPPLIES	DRAINAGE MAINTENANCE	15,417.60	25,000.00	50,000.00	
40309542415	5041	PROFESSIONAL SERVICES	DRAINAGE MAINTENANCE	9,496.82	25,000.00	100,000.00	
40309542415	5042	COMMUNICATIONS	DRAINAGE MAINTENANCE	1,600.11	1,000.00	2,500.00	
40309542415	5045	OPERATING RENTALS/LEASES	DRAINAGE MAINTENANCE	2,356.05	7,500.00	10,000.00	
40309542415	5046	INSURANCE	DRAINAGE MAINTENANCE	-	6,937.00	7,000.00	
40309542415	5048	REPAIRS & MAINTENANCE	DRAINAGE MAINTENANCE	22,545.90	12,000.00	20,000.00	
40309542915	5011	REGULAR SALARIES	MAINTENANCE ADMIN	37,448.08	-	37,320.00	
40309542915	5012	OVERTIME	MAINTENANCE ADMIN	748.53	-	-	
40309542915	5021	INSURANCE BENEFITS	MAINTENANCE ADMIN	15,402.31	-	15,200.00	
40309542915	5036	OPERATING SUPPLIES	MAINTENANCE ADMIN	2,196.75	-		
40309542915	5043	TRAVEL	MAINTENANCE ADMIN	1,020.31	2,000.00	1,500.00	
40309542915	5051	INTERGOVT PROF SERVICES	MAINTENANCE ADMIN	1,389.50	-		
40309542915	5053	INTERGOVT TAXES	MAINTENANCE ADMIN	-	16,800.00		
40309542915	5091	INDIRECT COSTS	MAINTENANCE ADMIN	7,425.00	80,320.00	80,400.00	
40309542915	5449	TRAINING REGISTRATIONS	MAINTENANCE ADMIN	1,489.69	2,000.00	3,000.00	
40309581200	5079	OTHER DEBT	INTERFUND LOAN	50,000.00	-		
40309594500	5063	OTHER IMPROVEMENTS	CAPITAL IMPROVEMENTS	-	-	96,900.00	
40309594500	5064	MACHINERY & EQUIPMENT	CAPITAL IMPROVEMENTS	40,265.75	325,000.00	54,000.00	
			TOTAL EXPENDITURES	466,345.08	866,500.00	843,228.00	

**City of Washougal
2011 Final Budget**

Fund 406 Water/Sewer Capital Revenue Summary

		2009 Actual	2010 Budgeted	2011 Approved
330-000-00	USDA LOAN & REVENUE BOND	2,067,500	2,400,000	3,600,000
343-000-00	Development Fees	740,809	110,000	110,000
360-000-00	Interest, Rents, & Interfund Revenue	<u>609,010</u>	0	<u>100</u>
	Subtotal	3,417,319	2,510,000	3,710,100
308-000-00	Beginning Fund Balance	801,883	0	110,000
	Total	<u>4,219,202</u>	<u>2,510,000</u>	<u>3,820,100</u>
		Subtotal Expenses	39,000	
	Reservoir 4 thru USDA Loan	2,400,000		
	E Street Water Line Project	1,200,000		
	Ending Fund Balance-Capital Construction Reserve	<u>181,100</u>		
	Subtotal-Ending Fund Balance	<u>3,781,100</u>		
	Total Expenses	<u>3,820,100</u>		

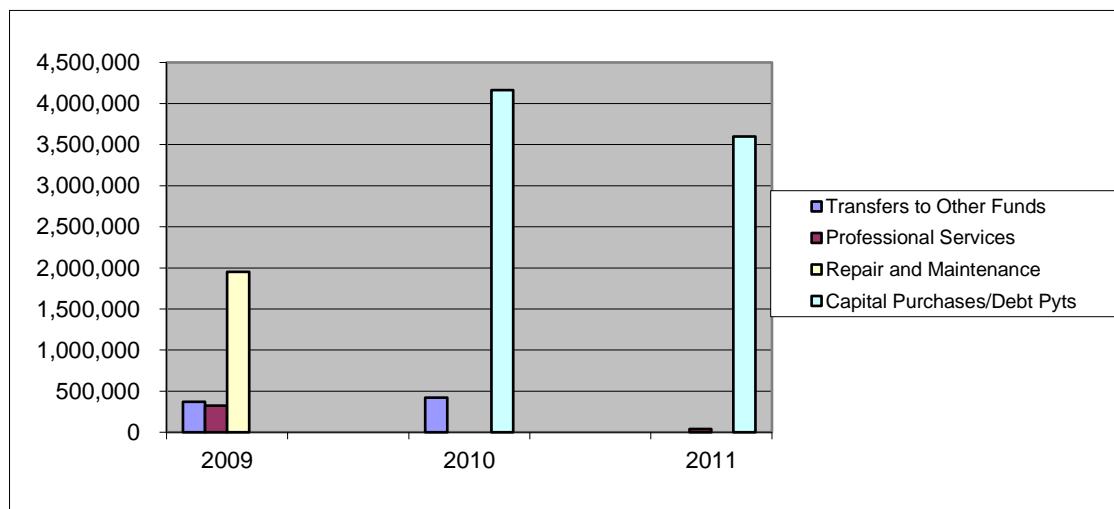
Highlights:

This Fund includes two projects: E Street Water Line Replacement Project and Zone 4 Reservoir. These projects are to be funded by a Revenue Bond and a loan from USDA.

**City of Washougal
2011 Final Budget**

Fund 406 Water-Sewer Capital Services

	2009 Actual	2010 Budgeted	2011 Approved
Transfers to Other Funds	370,000	421,300	0
Professional Services	323,216	0	39,000
Repair and Maintenance	1,950,136	0	0
Capital Purchases/Debt Pyts	0	4,163,450	3,600,000
Total Water/Sewer Capital Services	<u>2,643,352</u>	<u>4,584,750</u>	<u>3,639,000</u>



Personnel Schedule (full-time equivalents) - None

Fund 406 - Water/Sewer Capital

2011 Final Budget

Budget Orgn	Account	Title	Account Title	2009 ACTUAL	2010 Budget	2011 APPROVED
40609308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	953,592.00	-	
40609308000	3081005	BEGINNING FUND BALANCE	E STREET	-	-	
40609334000	3340421	STATE GRANTS/LOANS	USDA LOAN	2,067,500.00	2,400,000.00	3,600,000.00
40609343000	3430000	CHARGES FOR SERVICES	UTILITIES & ENVIRONMENT	-	-	
40609343000	3434500	CHARGES FOR SERVICES	WATER DEV CHARGES	70,406.02	50,000.00	50,000.00
40609343000	3434600	CHARGES FOR SERVICES	WATER FRONTAGE FEES	-	-	
40609343000	3435500	CHARGES FOR SERVICES	SEWER DEV CHARGES	123,640.00	60,000.00	60,000.00
40609343000	3435600	CHARGES FOR SERVICES	SEWER FRONTAGE FEES	-	-	
40609343000	3438000	CHARGES FOR SERVICES	OTHER UTILITIES	-	-	
40609361000	3611100	INVESTMENT INTEREST	INVESTMENT INTERST	1,988.75	-	100.00
40609382000	3828000	PROCEEDS OF L-T DEBT	INTERGOVT LOAN PROCEEDS	-	-	
40609388000	3888000	SPECIAL AREA BENEFIT	PRIOR YEAR CORRECTIONS	1,400.00	-	
40609389000	3892000	OTHER NONREVENUE	LATECOMERS	-	-	
40609397000	3970406	TRANSFER IN	TRANSFER IN	-	-	
			TOTAL REVENUE	3,218,526.77	2,510,000.00	3,710,100.00

BUDGET ORGN	Account	Account Title	Title	2009 ACTUAL	2010 Budget	2011 APPROVED
40609508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	110,000.00		
40609532200	5041	PROFESSIONAL SERVICES	W/S CAPITAL ENGINEERING	257,255.74	-	
40609534100	5053	INTERGOVT TAXES	WATER TAXES	10,052.60	-	10,000.00
40609534100	5054	INTERFUND TAXES	WATER TAXES	-	-	
40609535100	5053	INTERGOVT TAXES	SEWER TAXES	18,683.59	-	29,000.00
40609594534	5041	PROFESSIONAL SERVICES	WATER CAPITAL OUTLAY	34,937.60	-	
40609594534	5063	OTHER IMPROVEMENTS	WATER CAPITAL OUTLAY	65,677.74	-	
40609594535	5041	PROFESSIONAL SERVICES	SEWER CAPITAL OUTLAY	2,286.00	-	
40609594535	5063	OTHER IMPROVEMENTS	SEWER CAPITAL OUTLAY	1,947,850.42	2,400,000.00	3,600,000.00
40609597500	5099	TRANSFERS	TFR TO UTIL DEBT SVCS	370,000.00	-	
			TOTAL EXPENDITURES	3,134,217.44	2,510,000.00	3,639,000.00

**City of Washougal
2011 Final Budget**

Fund 408 Sewer Bond Redemption-Wastewater Treatment Plant

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
360-000-00	Interest and Rents	4	0	0
397-000-00	Other Financing Sources	<u>652,426</u>	<u>583,665</u>	<u>584,785</u>
	Subtotal Revenues	652,430	583,665	584,785
308-000-00	Beginning Fund Balance	<u>483</u>	<u>480</u>	<u>480</u>
	Total Revenue	<u>652,913</u>	<u>584,145</u>	<u>585,265</u>
Expenditures				
	Subtotal Expenditures-Bond Payments			584,785
			Ending Fund Balance	<u>480</u>
			Total Expenditures	<u>585,265</u>

**City of Washougal
2011 Final Budget**

Fund 410 Public Works Trust Fund Loan Redemption

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
360-000-00	Interest and Rents	0	0	0
397-000-00	Other Financing Sources	<u>0</u>	560,949	343,158
	Subtotal Revenues	0	560,949	343,158
308-000-00	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenue	<u>0</u>	<u>560,949</u>	<u>343,158</u>
Expenditures				
	Subtotal Expenditures-Loan Payments		343,158	
			Ending Fund Balance	<u>0</u>
			Total Expenditures	<u>343,158</u>

City of Washougal
2011 Final Budget

Fund 412 Water/Sewer Improvement Bond Redemption

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
360-000-00	Interest and Rents	2	0	0
397-000-00	Other Financing Sources	<u>99,348</u>	<u>124,537</u>	<u>99,348</u>
	Subtotal Revenues	99,350	124,537	99,348
308-000-00	Beginning Fund Balance	<u>240</u>	<u>238</u>	<u>238</u>
	Total Revenue	<u>99,590</u>	<u>124,775</u>	<u>99,586</u>
Expenditures				
	Subtotal Expenditures-Bond Payments			99,348
	Ending Fund Balance			<u>238</u>
	Total Expenditures			<u>99,586</u>

**City of Washougal
2011 Final Budget**

Fund 212 UTGO Debt Service-Police Station Bond

		2009 Actual	2010 Budget	2011 Approved
Revenues				
311-000-00	Property Taxes	111,821	120,000	125,000
390-000-00	Investment Interest	270	150	150
	Subtotal Revenues	112,091	120,150	125,150
308-000-00	Beginning Fund Balance	23,337	17,000	12,150
	Total Revenue	<u>135,428</u>	<u>137,150</u>	<u>137,300</u>
Expenditures				
	Subtotal Expenditures-Bond Payments		127,000	
	Ending Fund Balance		10,300	
	Total Expenditures		<u>137,300</u>	

City of Washougal
2011 Final Budget

Fund 350 Capital Budget

		2009 Actual	2010 Budget	2011 Approved
Revenues				
330-000-00	Grants and Resources for E Street	0	0	0
330-000-01	STP CONSTRUCTION GRANT	0	0	520,000
330-000-02	CDBG	0	0	300,000
330-000-03	CMAQ	0	0	1,303,000
330-000-04	TIB FUNDS	0	0	2,332,516
330-000-05	SAFE ROUTE TO SCHOOLS	0	0	140,000
330-000-06	CTRAN	0	0	5,000
330-000-07	Water Line Transfer from Fund 406	0	0	1,500,000
330-000-08	Traffic Impact Fees Transfer from Fund 110	0	0	549,959
360-000-01	Interest and Rents	839	0	0
390-000-00	Other Revenue Sources	0	0	0
Subtotal Revenues		839	0	6,650,475
308-000-00	Beginning Fund Balance	<u>172,441</u>	<u>0</u>	<u>0</u>
Total Revenue		<u>173,280</u>	<u>0</u>	<u>6,650,475</u>
Expenditures				
		Subtotal Expenditures	6,650,475	
		Ending Fund Balance	0	
		Total Expenditures	<u>6,650,475</u>	

Highlights:

This Fund establishes this Capital Fund for accounting purposes for the E Street Project.

**City of Washougal
2011 Final Budget**

FUND 352 EECBG GRANT

		2009 Actual	2010 Budget	2010 Approved
Revenues				
331-000-00	Direct Federal Grant	0	405,000	405,000
360-000-00	Interest	0	0	0
397-000-00	Washougal Grant Match - In-Kind	0	<u>10,000</u>	<u>10,000</u>
	Subtotal Revenues	0	415,000	415,000
308-000-00	Beginning Fund Balance	0	0	<u>0</u>
	Total Revenue			<u>415,000</u>
Expenditures				
	Grant Disbursements - Washougal		134,700	
	Grant Disbursements - Camas		126,500	
	Grant Disbursements - Battle Ground		134,000	
	Commissioning & Analysis		9,800	
	In Kind Salaries - Washougal		10,000	
	Subtotal Expenditures		415,000	
	Ending Fund Balance			<u>0</u>
	Total Expenditures			<u>415,000</u>

Highlights:

This Fund is for the administration of the EECBG Grant awarded to the City in 2010.

**City of Washougal
2011 Final Budget**

Fund 510 Employment Security Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
360-000-00	Interest and Rents	1,635	1,000	1,000
397-000-00	Employment Security Receipts	<u>134,187</u>	<u>0</u>	<u>0</u>
Subtotal Revenues				
		135,822	1,000	1,000
308-000-00	Beginning Fund Balance	<u>191,435</u>	<u>225,000</u>	<u>300,000</u>
	Total Revenue	<u>327,257</u>	<u>226,000</u>	<u>301,000</u>
Expenditures				
	Subtotal Expenditures-Unemployment Costs		65,000	
	Ending Fund Balance		<u>236,000</u>	
	Total Expenditures		<u>301,000</u>	

Highlights:

This fund is a reserve fund 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 2011 which allows the City to forego continued contributions until such a time that warrants the contributions to start again.

**City of Washougal
2011 Final Budget**

Fund 520 ER&R ROLLING STOCK Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
360-000-00	Interest and Rents	836	0	4,000
390-000-00	Other Financing Sources	<u>0</u>	<u>0</u>	<u>620,000</u>
Subtotal Revenues				
		836	0	624,000
308-000-00	Beginning Fund Balance	<u>171,808</u>	<u>0</u>	<u>0</u>
	Total Revenue	<u>172,644</u>	<u>0</u>	<u>624,000</u>
 Expenditures				
		Subtotal Expenditures-Equipment	403,600	
		Ending Fund Balance	<u>220,400</u>	
	Total Expenditures	<u>624,000</u>		

Highlights:

This is a new fund established for the replacement of rolling stock. Initial revenue is from a transfer from general fund reserves (\$575,000) as well as the initiation of an annual operating transfer of \$45,000 from the general fund. Rolling stock will be replaced from this fund according to a depreciation schedule. In 2011, initial rolling stock replacements of \$403,600 are included.

**City of Washougal
2011 Final Budget**

Fund 521 ER&R IT Fund

		2009 Actual	2010 Budgeted	2011 Approved
Revenues				
360-000-00	Interest and Rents	0	0	250
390-000-00	Other Financing Sources	<u>0</u>	<u>0</u>	<u>30,000</u>
Subtotal Revenues				
		0	0	30,250
308-000-00	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenue	<u>0</u>	<u>0</u>	<u>30,250</u>
Expenditures				
	Subtotal Expenditures-Computers			5,000
	Ending Fund Balance			<u>25,250</u>
	Total Expenditures			<u>30,250</u>

Highlights:

This is a new fund established for the replacement of IT resources. Initial revenue is from a transfer from general fund reserves (\$25,000) as well as the initiation of an annual operating transfer of \$5,000 from the general fund. IT resources will be replaced from this fund

**City of Washougal
2011 Final Budget**

Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
City Administrator	1	Administration	100
Human Resources Director	1	Human Resources	100
Finance Director/City Clerk	1	Finance	100
Assistant Finance Director	1	Finance	100
Accounting Manager	1	Finance	100
Accounting Clerks/Deputy Clerk	2.89 0.11	Finance Administration	100
Police Chief	1	Police	100
Police Administrative Assistant	2	Police	100
Sergeants	3	Police	100
Corporals	2	Police	100
Police Officers	13	Police	100
Code Enforcement Officer	1	Community Dev.	100
Animal Control Officers	2	Animal Control	100
Community Development Director	1	Community Dev.	100
Planning Manager	1	Community Dev.	100
Executive Administrative Assistant	1	Community Dev.	100
Administrative Assistant	1	Community Dev.	100
Building Official/Manager	1	Community Dev.	100
Building Inspector	1	Community Dev.	100
Construction Inspector	0.6 0.4	Engineering Water/Sewer	60 40

subtotal FTEs this page: 39

**City of Washougal
2011 Final Budget**

Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
Public Works Director	1	Parks	2.5
		City Buildings	2.5
		Streets	25
		Water/Sewer	65
		Stormwater	5
Public Works Executive Assistant	1	Parks	2.5
		City Buildings	2.5
		Streets	25
		Water/Sewer	65
		Stormwater	5
Assistant Public Works Director	1	Streets	38
		Water/Sewer	57
		Stormwater	5
Public Works Office Assistant	1	Parks	5
		Streets	20
		Water/Sewer	70
		Stormwater	5
Parks/Cemetery/Facilities Manager	1	Parks	75
		City Buildings	25
Streets/Stormwater Fleet Manager	1	Streets	50
		Stormwater	50
Water/Sewer Systems Manager	1	Water/Sewer	100
Maintenance Worker I/II/III; Wastewater Supervisor; Water Utility Supervisor	21	Parks (2.3)	100
		City Buildings (1.4)	100
		Streets (3.4)	100
		Cemetery (.5)	100
		Water/Sewer (10.2)	100
		Stormwater (3.00)	100
Fire Chief/Marshall	1	Fire/EMS	100
Fire Administrative Assistant	1	Fire/EMS	100
Fire Captain	3	Fire/EMS	100
Firefighter/EMT	6	Fire/EMS	100
subtotal FTEs this page:	39		
total FTEs city wide:	78		