

The
2012 Final Budget
of
The City of Washougal



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October 24, 2011

Members of the City Council and Residents of Washougal:

I am pleased to present my proposed City of Washougal 2012 budget. This budget reflects input we have received from the community as part of our on-going Strategic Planning process, it is the product of the solid efforts of our City Leadership Team, it is conservative and it is balanced.

I am happy to report that the downward trend in our assessed valuation has begun to stabilize according to preliminary information from the County Assessor's office. While down slightly from 2011, our projected 2012 assessed valuation is significantly improved from earlier projections. In 2011 our assessed valuation fell 13%. In 2012 our total assessed valuation, including a 1.1% increase in new construction, will be down only .86%.

While this is positive news, we remain cautious in budgeting. We continue to constrain our expenses, while our revenues are projected to slightly increase. We are also ensuring that we maintain a healthy and adequate reserve. In short, Washougal is in a stable financial position relative to the current state of the economy.

As a key investment in our community, I am asking the council to approve restoring a police officer position. I am also proposing to fund two accounts that will allow us to continue to adequately maintain our infrastructure and prepare for future needs.

In 2009, we had 20 sworn police officer positions in the Washougal Police Department. Over the last two years two positions were vacated through a resignation and a retirement and are no longer part of the budget. The result is that we now have 18 sworn officers, including our Police Chief. During the same period, our call volume has more than doubled from 8,245 calls in 2009 to an estimated 16,545 calls for 2011. This dramatic rise in calls, at the same time that our staffing has gone down, is cause for concern for the safety of the community and our officers. Accordingly, I am asking the council to restore one patrol position starting January 1, 2012.

After implementing the 2011 budget, Washougal holds reserves totaling 41% of our proposed 2012 General and Street Fund operating budgets. Reserves of 16% of the operating budget are required and restricted for internal cash flow purposes, per Council policy. The additional 25% reserves are unrestricted savings of more than \$2.6 million and there are currently no specified plans for the use of those funds.

Before the end of 2011 I am requesting that the Council move \$1.25 million of these unrestricted reserves to reestablish funds to the Facilities Capital Fund and to create a Transportation Capital Fund. The Facilities Capital Fund is intended to be used for ongoing capital maintenance items for our facilities and to save for future facilities needs. The Transportation Capital Fund is intended to be used to provide matching funds for transportation grants as we continue to pursue our transportation facilities plans.

CITY HALL

1701 C Street
Washougal, WA
98671

(360) 835-8501
Fax (360) 835-8808

POLICE DEPARTMENT

1320 A Street
Washougal, WA
98671

(360) 835-8701
Fax (360) 835-7559

FIRE & RESCUE

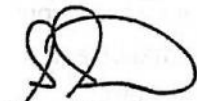
1400 A Street
Washougal, WA
98671

(360) 835-2211
Fax (360) 699-4859

Heading into 2012 we will continue to use restraint in spending in all departments and accounts. In 2010 and 2011 we have focused on stabilizing our general fund and streamlining our efficiencies. Starting in 2012 we will expand our focus to other funds in an effort to find further efficiencies.

Overall, this budget continues to move our community forward, while maintaining fiscal prudence. I look forward to answering any questions you may have and working with the Council as we continue to make our operations more effective and efficient, while enhancing services for our citizens

Respectfully,

A handwritten signature in black ink, appearing to read 'Sean Guard', written over a horizontal line.

Sean Guard

Mayor

ORDINANCE NO. 1715

AN ORDINANCE adopting the annual budget for the City of Washougal, Washington for the 2012 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, 2012 to the City Council and has filed his budget with the Finance Director, and

WHEREAS, the City Council reviewed the budget on October 3rd, October 24th, and November 7th and held a public hearing on November 21, 2011 according to law, and

WHEREAS, the recommendations of the City Council have been incorporated into the 2012 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, 2012 as presented by the Mayor and on file with the Finance Director is hereby adopted, approved, and appropriated as follows:

| FUND | FUND DESCRIPTION | PROJECTED REVENUE | PROPOSED BUDGET |
|------|--------------------------------|----------------------|----------------------|
| 001 | GENERAL FUND | \$ 10,295,000 | \$ 10,293,986 |
| 101 | CITY STREET FUND | \$ 979,784 | \$ 979,784 |
| 103 | CEMETERY SERVICES FUND | \$ 106,900 | \$ 106,900 |
| 125 | EMS RESTRICTED | \$ 175,000 | \$ 395,000 |
| 604 | PERPETUAL CARE | \$ 3,500 | \$ - |
| 104 | REAL ESTATE EXCISE | \$ 112,000 | \$ 95,000 |
| 105 | PARK IMPACT FEE | \$ 172,000 | \$ 450,000 |
| 106 | REAL ESTATE EXCISE | \$ 113,000 | \$ 289,600 |
| 610 | DOWNTOWN BOND FUND | \$ 60,000 | \$ - |
| 108 | HOTEL/MOTEL TAX | \$ 24,100 | \$ 27,000 |
| 110 | TRANSPORTATION IMPACT FEE | \$ 36,000 | \$ 50,000 |
| 118 | PEG FEES | \$ 32,250 | \$ 64,265 |
| 126 | FIRE IMPACT FEE | \$ 20,000 | \$ - |
| 141 | DRUG SEIZURE FUND | \$ 11,000 | \$ 36,900 |
| 212 | UTGO REDEMPTION | \$ 125,030 | \$ 129,000 |
| 215 | DOWNTOWN REDEMPTION FUND | \$ 190,150 | \$ 184,420 |
| 350 | CAPITAL PROJECT | \$ 172,000 | \$ 172,000 |
| 351 | FACILITIES CAPITAL PROJECT | \$ 20,500 | \$ 200,000 |
| 353 | TRANSPORTATION CAPITAL PROJECT | \$ 20,500 | \$ 213,000 |
| 401 | WATER/SEWER FUND | \$ 6,035,200 | \$ 6,029,634 |
| 403 | STORMWATER UTILITY | \$ 1,336,500 | \$ 1,335,691 |
| 406 | WATER/SEWER CONSTRUCTION | \$ 2,137,628 | \$ 2,137,628 |
| 408 | SEWER BOND REDEMPTION | \$ 584,785 | \$ 584,785 |
| 410 | PWTF LOAN REDEMPTION | \$ 341,068 | \$ 341,068 |
| 412 | WATER/SEWER BOND REDEMPTION | \$ 99,348 | \$ 99,348 |
| 413 | 2011 WATER/SEWER BOND | \$ 100,000 | \$ 5,106,000 |
| 414 | 2011 WATER/SEWER BOND RESERVE | \$ 26,300 | \$ - |
| 510 | EMPLOYMENT SECURITY | \$ 2,500 | \$ 61,500 |
| 520 | ER&R FUND - ROLLING STOCK | \$ 152,000 | \$ 300,000 |
| 521 | ER&R FUND - INFORMATION TECH. | \$ 250 | \$ 5,000 |
| | | \$ 23,484,293 | \$ 29,687,509 |

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, 2012, 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 21st day of November, 2011.

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

Summary of All Funds - 2012 Annual Budget

| Fund | Description | Beginning Fund Balance | Revenues | Expenditures | Ending Fund Balance | |
|--------------------|----------------------------------|---------------------------|----------------------|----------------------|------------------------|---|
| 001 | General Fund | \$ 2,637,155 | \$ 10,295,000 | \$ 10,293,986 | \$ 2,638,169 | ** 16% policy restricted reserves total \$1,803,803 ** remaining unrestricted reserves total \$1,317,793 |
| 101 | City Street Fund | \$ 483,428 | \$ 979,784 | \$ 979,784 | \$ 483,428 | |
| 125 | EMS Restricted Fund | \$ 865,000 | \$ 175,000 | \$ 395,000 | \$ 645,000 | |
| 126 | Fire Impact Fee Fund | \$ 20,000 | \$ 20,000 | \$ - | \$ 40,000 | |
| 103 | Cemetery Services Fund | \$ 7,544 | \$ 106,900 | \$ 106,900 | \$ 7,544 | |
| 604 | Cemetery Perpetual Care Fund | \$ 293,325 | \$ 3,500 | \$ - | \$ 296,825 | |
| 104 | REET Fund - 1st 1/4% | \$ 762,000 | \$ 112,000 | \$ 95,000 | \$ 779,000 | |
| 105 | Park Impact Fee Fund | \$ 572,000 | \$ 172,000 | \$ 450,000 | \$ 294,000 | |
| 106 | REET Fund - 2nd 1/4% | \$ 813,000 | \$ 113,000 | \$ 289,600 | \$ 636,400 | |
| 610 | Downtown Bond Guarantee Fund | \$ 660,000 | \$ 60,000 | \$ - | \$ 720,000 | |
| 108 | Hotel Motel Tax Fund | \$ 9,000 | \$ 24,100 | \$ 27,000 | \$ 6,100 | |
| 110 | Transportation Impact Fee Fund | \$ 61,000 | \$ 36,000 | \$ 50,000 | \$ 47,000 | |
| 118 | PEG Fee Fund | \$ 76,630 | \$ 32,250 | \$ 64,265 | \$ 44,615 | |
| 141 | Drug Seizure Fund | \$ 26,000 | \$ 11,000 | \$ 36,900 | \$ 100 | |
| 212 | UTGO Bond Redemption Fund | \$ 12,150 | \$ 125,030 | \$ 129,000 | \$ 8,180 | |
| 215 | Downtown Debt Service Bond | \$ 7,542 | \$ 190,150 | \$ 184,420 | \$ 13,272 | |
| 350 | Capital Projects Fund | \$ - | \$ 172,000 | \$ 172,000 | \$ - | |
| 351 | Facilities Capital Projects | \$ 500,000 | \$ 20,500 | \$ 200,000 | \$ 320,500 | |
| 353 | Transportation Capital Projects | \$ 750,000 | \$ 20,500 | \$ 213,000 | \$ 557,500 | |
| 401 | Water/Sewer Fund | \$ 2,226,623 | \$ 6,035,200 | \$ 6,029,634 | \$ 2,232,189 | |
| 403 | Stormwater Utility Fund | \$ 163,272 | \$ 1,336,500 | \$ 1,335,691 | \$ 164,081 | |
| 406 | Water/Sewer Construction Reserve | \$ 309,901 | \$ 2,137,628 | \$ 2,137,628 | \$ 309,901 | |
| 408 | Water/Sewer Bond Redemption | \$ 238 | \$ 584,785 | \$ 584,785 | \$ 238 | |
| 410 | PWTF Loan Redemption | \$ - | \$ 341,068 | \$ 341,068 | \$ - | |
| 412 | Water/Sewer Bond Redemption | \$ 238 | \$ 99,348 | \$ 99,348 | \$ 238 | |
| 413 | W/S Revenue Bond Fund | \$ 8,000,000 | \$ 100,000 | \$ 5,106,000 | \$ 2,994,000 | |
| 414 | W/S/Bond Reserve Fund | \$ 1,618,275 | \$ 26,300 | \$ - | \$ 1,644,575 | |
| 510 | Empl. Security Reserve Fund | \$ 280,000 | \$ 2,500 | \$ 61,500 | \$ 221,000 | |
| 520 | ER&R - Rolling Stock Fund | \$ 206,000 | \$ 152,000 | \$ 300,000 | \$ 58,000 | |
| 521 | ER&R - IT Fund | \$ 25,250 | \$ 250 | \$ 5,000 | \$ 20,500 | |
| GRAND TOTAL | | \$ 21,385,572 | \$ 23,484,293 | \$ 29,687,509 | \$ 15,182,355 | |

City of Washougal
2012 Final Budget

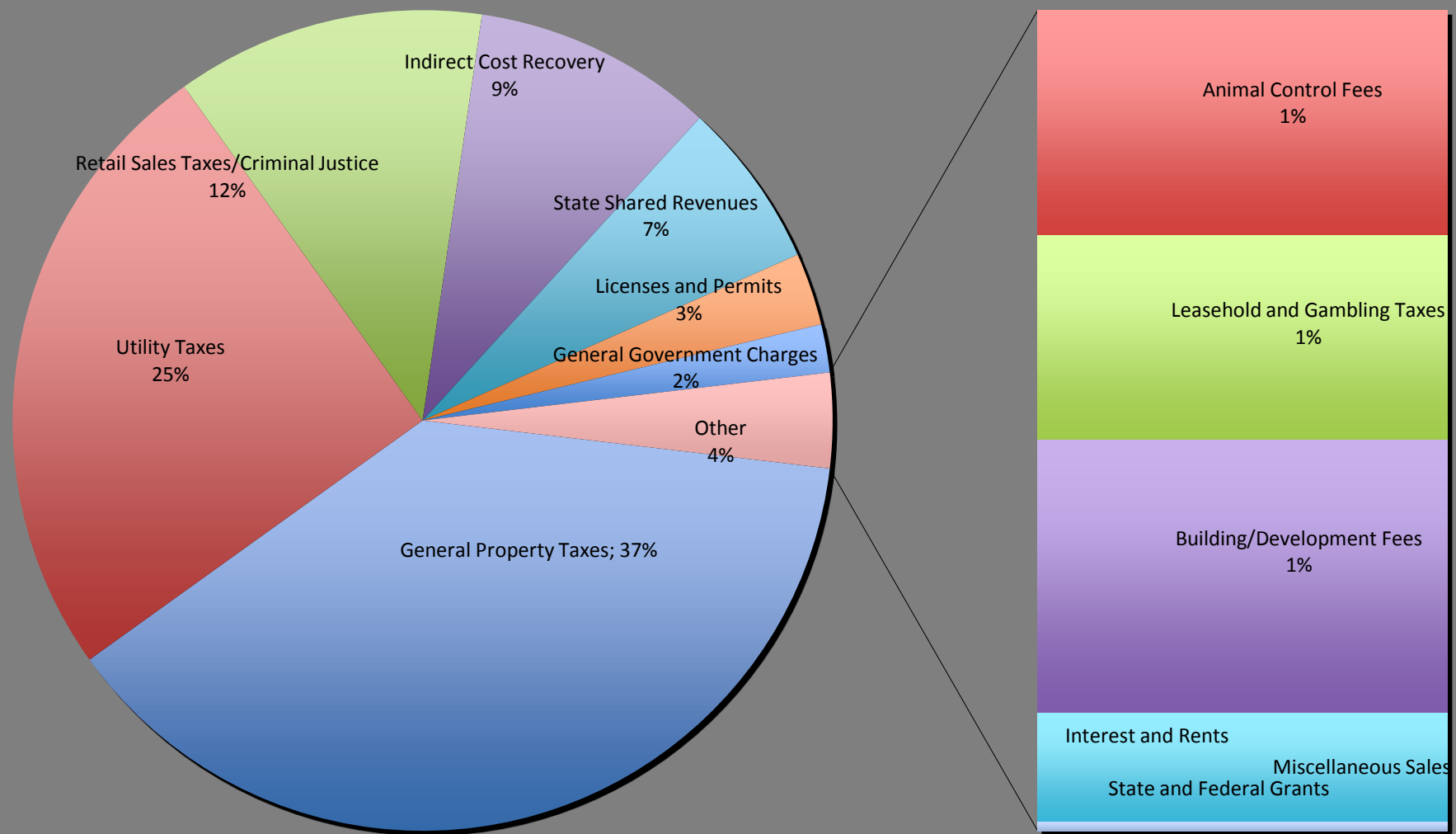
Fund 001 & 101 - General Fund and Street Fund Revenue Summary

| | | 2010 Actual | 2011 Budget | 2012 Requested |
|---|-------------------------------------|----------------------|----------------------|----------------------|
| 311-000-00 | General Property Taxes | \$ 4,106,881 | \$ 3,428,202 | \$ 3,686,000 |
| 311-000-00 | EMS Property Taxes | \$ 617,913 | \$ 630,000 | \$ 594,000 |
| 313-000-00 | Retail Sales Taxes/Criminal Justice | \$ 1,100,423 | \$ 1,095,000 | \$ 1,176,000 |
| 316-000-00 | Utility Taxes | \$ 2,028,047 | \$ 2,203,000 | \$ 2,413,000 |
| 317-000-00 | Leasehold and Gambling Taxes | \$ 88,466 | \$ 97,000 | \$ 90,000 |
| 320-000-00 | Licenses and Permits | \$ 341,779 | \$ 385,000 | \$ 275,000 |
| 330-000-00 | State and Federal Grants | \$ 20,304 | \$ 4,000 | \$ 4,000 |
| 335-000-00 | State Shared Revenues | \$ 649,650 | \$ 650,000 | \$ 634,000 |
| 338-000-00 | Animal Control Fees | \$ 85,429 | \$ 85,000 | \$ 99,000 |
| 340-000-00 | General Government Charges | \$ 182,956 | \$ 241,500 | \$ 183,000 |
| 345-000-00 | Building/Development Fees | \$ 110,096 | \$ 80,400 | \$ 120,000 |
| 349-000-00 | Indirect Cost Recovery | \$ 677,220 | \$ 750,000 | \$ 915,000 |
| 350-000-00 | Fines and Forfeitures | \$ - | \$ - | \$ - |
| 360-000-00 | Interest and Rents | \$ 25,952 | \$ 23,000 | \$ 47,500 |
| 369-000-00 | Miscellaneous Sales | \$ 38,246 | \$ 3,000 | \$ - |
| 390-000-00 | Other Revenue Sources/Transfers In | \$ 2,084,147 | \$ 803,103 | \$ 372,000 |
| Total Revenue | | \$ 12,157,508 | \$ 10,478,205 | \$ 10,608,500 |
| 308-000-00 | Beginning Fund Balance | \$ 4,305,382 | \$ 4,745,708 | \$ 2,637,155 |
| Total Revenue and Fund Balance | | \$ 16,462,890 | \$ 15,223,913 | \$ 13,245,655 |
| Subtotal Expenditures | | | | \$ 10,607,486 |
| Reserved Ending Fund Balance: 16% of Expenditures | | | | \$ 1,697,198 |
| Unreserved Ending Fund Balance | | | | \$ 940,971 |
| Subtotal Ending Fund Balance | | | | \$ 2,638,169 |
| Total Expenditures and Ending Fund Balance | | | | \$ 13,245,655 |

Revenue Highlights:

Property tax collections (line 311) show an increase over the 2011 budget but the 2011 budget underestimated the 2011 levy. 2011 property taxes are expected to decrease by \$32,000 compared to 2011 estimates. Utility taxes (line 316) will increase as a result of utility rate increases. State Shared Revenues (line 335) are expected to decline due to reductions in state support for local government programs such as criminal justice. A revised cost allocation plan results in increased recovery of City support services costs from other City funds. 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 2012, the General Fund contingency reserve is \$1,763,807. The decline in the 2012 beginning fund balance reflects transfers in 2011 to establish separate major building maintenance reserve and transportation capital funds.

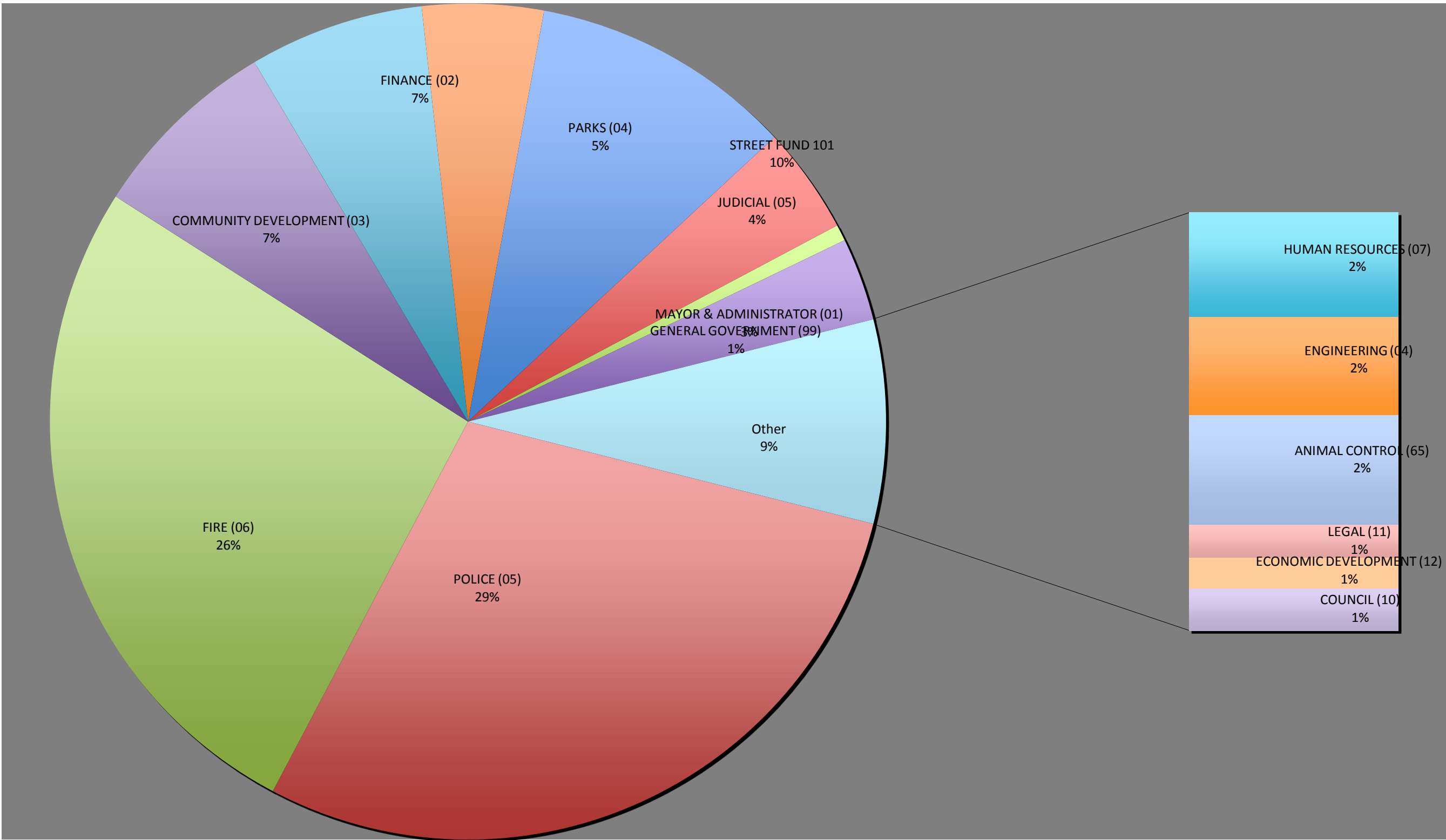


| FUND 001 & 101 GENERAL & STREET FUND EXPENDITURE SUMMARY | | 2010 ACTUAL | 2011 BUDGET | 2012 REQUESTED |
|---|--|------------------------|------------------------|---------------------------|
| COUNCIL (10) | | \$ 87,161 | \$ 92,327 | \$ 76,272 |
| JUDICIAL (05) | | \$ 342,987 | \$ 375,000 | \$ 397,900 |
| MAYOR & ADMINISTRATOR (01) | | \$ 195,903 | \$ 236,172 | \$ 308,819 |
| HUMAN RESOURCES (07) | | \$ 141,350 | \$ 162,413 | \$ 189,267 |
| FINANCE (02) | | \$ 582,638 | \$ 637,022 | \$ 650,880 |
| ECONOMIC DEVELOPMENT (12) | | \$ - | \$ 55,000 | \$ 55,000 |
| LEGAL (11) | | \$ 40,254 | \$ 75,000 | \$ 60,100 |
| GENERAL GOVERNMENT (99) | | \$ 844,694 | \$ 1,599,719 | \$ 660,500 * |
| POLICE (05) | | \$ 2,597,765 | \$ 2,682,975 | \$ 2,772,165 |
| FIRE (06) | | \$ 3,858,554 | \$ 2,419,672 | \$ 2,533,420 |
| INTERGOVERNMENT SERVICES (99) | | \$ 18,955 | \$ 15,500 | \$ 15,500 |
| COMMUNITY DEVELOPMENT (03) | | \$ 732,622 | \$ 735,060 | \$ 714,101 |
| ENGINEERING (04) | | \$ 145,701 | \$ 163,652 | \$ 178,022 |
| ANIMAL CONTROL (65) | | \$ 166,138 | \$ 187,076 | \$ 199,131 |
| PARKS (04) | | \$ 479,829 | \$ 453,275 | \$ 451,509 |
| CITY BUILDINGS MAINTENANCE (04) | | \$ 427,218 | \$ 518,992 | \$ 365,116 |
| STREET FUND 101 | | \$ 1,085,714 | \$ 1,052,903 | \$ 979,784 |
| Total Expenditures | | \$ 11,747,481 | \$ 11,461,758 | \$ 10,607,486 |
| Projected Revenue | | | | \$ 10,608,500 |
| Revenue Over Expenditures | | | | \$ 1,014 |

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

Expenditure Highlights:

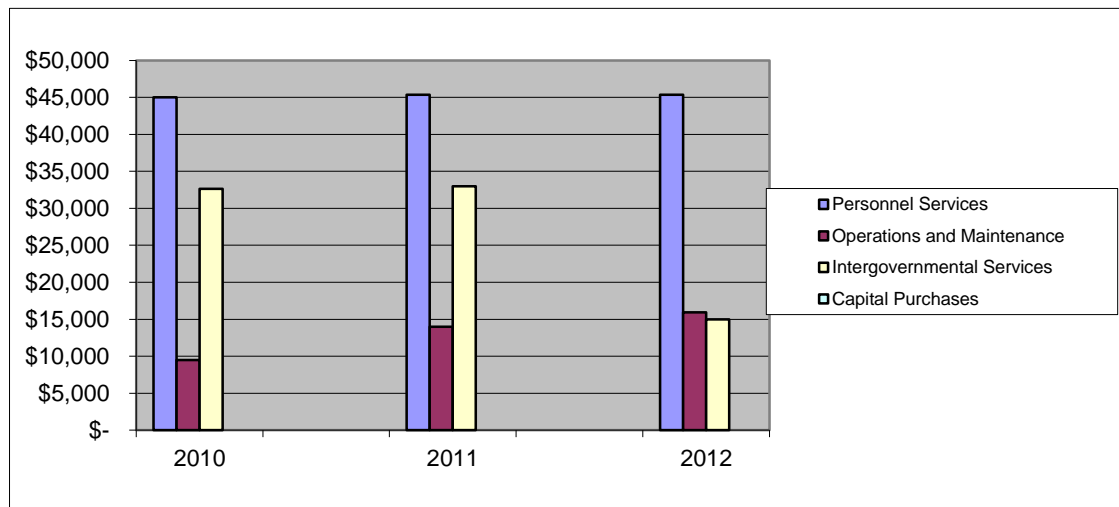
The 2012 expense budget reflects the status quo for most departments and targeted investments based feedback received during the City's recent strategic planning process. Police expenditures increase to fund one additional police officer to respond to an increase in calls for service. Fire department expenditures reflect continuation of the position added in 2011. General Government includes funding for equipment replacement, EMS restricted, building and transportation capital funds but is reduced compared to 2011 due to lower overall transfers to other funds. The changes to City Administration and Finance reflect staffing changes implemented in 2011.



City of Washougal 2012 Preliminary Budget

Fund 001-10 Council/Legislative

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|------------------|------------------|-------------------|
| Personnel Services | \$ 45,011 | \$ 45,347 | \$ 45,342 |
| Operations and Maintenance | \$ 9,505 | \$ 13,980 | \$ 15,930 |
| Intergovernmental Services | \$ 32,645 | \$ 33,000 | \$ 15,000 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Council/Legislative Services | \$ 87,161 | \$ 92,327 | \$ 76,272 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------|----------------|------------------|-------------------|
| Council Members | 7.00 | 7.00 | 7.00 |

Highlights:

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

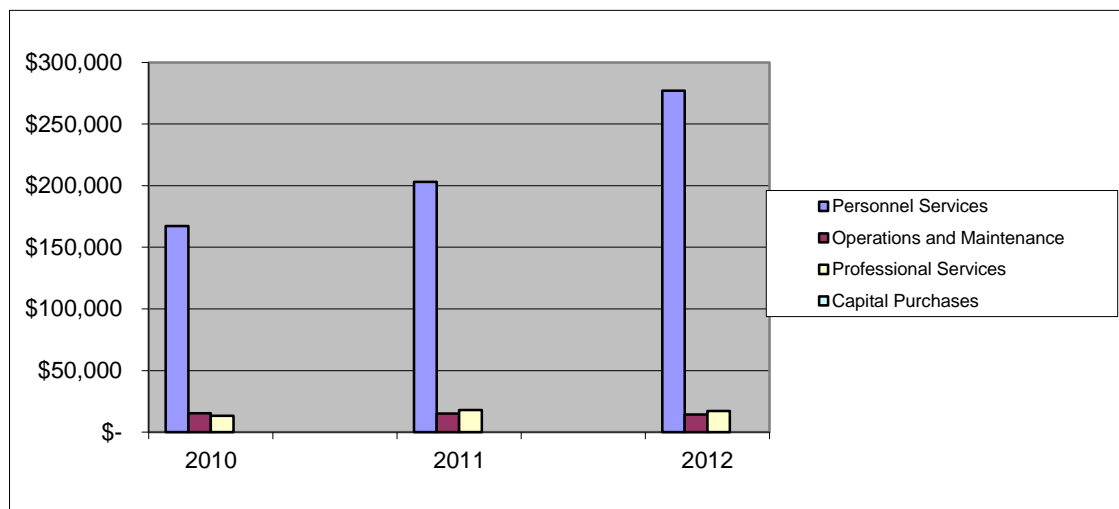
Fund 001-10 - City Council
2012 Preliminary Budget

| Fund/Org | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|--------------------------|--------------------------|--------------------|--------------------|----------------------------|
| 00110511300 | 5041 | PROFESSIONAL SERVICES | NOTICES/OFFICAL POSTINGS | \$ 275 | \$ - | \$ - |
| 00110511300 | 5044 | ADVERTISING | NOTICES/OFFICAL POSTINGS | \$ 1,380 | \$ 1,900 | \$ 1,900 |
| 00110511300 | 5341 | CODIFICATION SERVICES | NOTICES/OFFICAL POSTINGS | \$ 4,769 | \$ 3,880 | \$ 3,880 |
| 00110511400 | 5043 | TRAVEL | TRAINING | \$ - | \$ 3,500 | \$ 3,500 |
| 00110511400 | 5449 | TRAINING REGISTRATIONS | TRAINING | \$ 1,245 | \$ 2,500 | \$ 2,500 |
| 00110511600 | 5011 | REGULAR SALARIES | COUNCIL OPERATIONS | \$ 41,700 | \$ 42,000 | \$ 42,000 |
| 00110511600 | 5021 | INSURANCE BENEFITS | COUNCIL OPERATIONS | \$ 3,311 | \$ 3,347 | \$ 3,342 |
| 00110511600 | 5031 | OFFICE SUPPLIES | COUNCIL OPERATIONS | \$ 350 | \$ 300 | \$ 250 |
| 00110511600 | 5035 | SMALL TOOL & MINOR EQUIP | COUNCIL OPERATIONS | \$ - | \$ - | \$ 2,000 |
| 00110511600 | 5036 | OPERATING SUPPLIES | COUNCIL OPERATIONS | \$ 31 | \$ 600 | \$ 600 |
| 00110511600 | 5043 | TRAVEL | COUNCIL OPERATIONS | \$ 281 | \$ - | \$ - |
| 00110511600 | 5046 | INSURANCE | COUNCIL OPERATIONS | \$ 1,130 | \$ 1,200 | \$ 1,200 |
| 00110511600 | 5049 | MISCELLANEOUS | COUNCIL OPERATIONS | \$ 45 | \$ 100 | \$ 100 |
| 00110511800 | 5051 | INTERGOVT PROF SERVICES | VOTER REGISTRATION COSTS | \$ 32,645 | \$ 33,000 | \$ 15,000 |
| TOTAL EXPENDITURES | | | | \$ 87,161 | \$ 92,327 | \$ 76,272 |

City of Washougal 2012 Preliminary Budget

Fund 001-01 Mayor & Administration

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 167,267 | \$ 203,122 | \$ 277,169 |
| Operations and Maintenance | \$ 15,371 | \$ 15,050 | \$ 14,450 |
| Professional Services | \$ 13,266 | \$ 18,000 | \$ 17,200 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Administration Services | \$ 195,903 | \$ 236,172 | \$ 308,819 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-------------------------------------|----------------|------------------|-------------------|
| Mayor | 1.00 | 1.00 | 1.00 |
| City Administrator | 1.00 | 1.00 | 1.00 |
| Assistant to the City Administrator | 0.00 | 0.00 | 1.00 |
| Executive Assistant/Deputy Clerk | 0.00 | 0.11 | 0.00 |
| Totals | 2.00 | 2.11 | 3.00 |

Highlights:

In 2010, the City Administrator Position went unfilled until May. The 2010 Budget was amended to reflect that savings. 2012 reflects an increase in Personnel Services due to filling an Executive Assistant position. Professional Services includes costs for the Strategic Planning project.

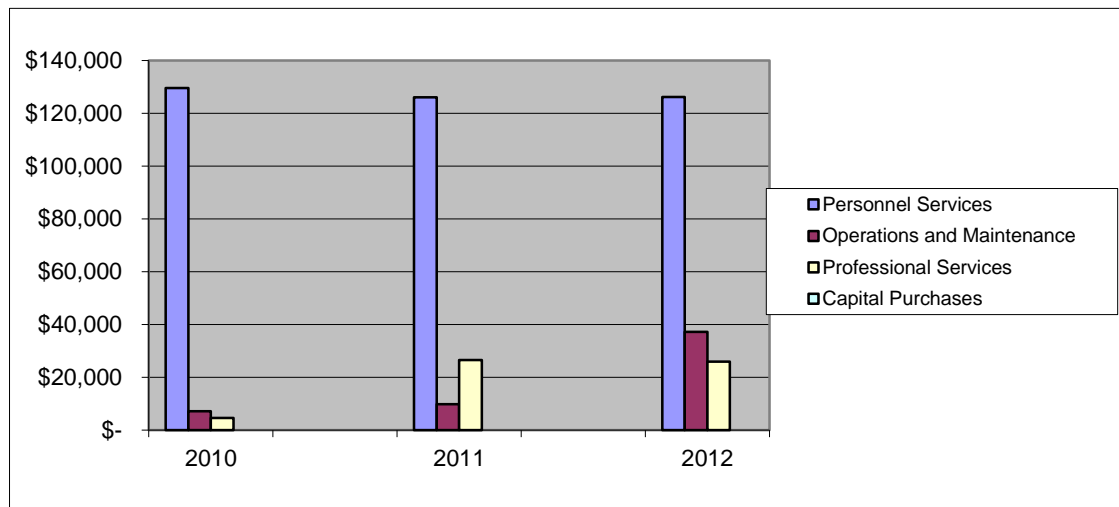
Fund 001-01 - Mayor and Administration
2012 Preliminary Budget

| Fund/Org | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|---------------------------|--------------------------|----------------------|----------------------|----------------------------|
| 00101513100 | 5011 | REGULAR SALARIES | ADMINISTRATOR | \$ 132,638.21 | \$ 156,658.00 | \$ 205,845.00 |
| 00101513100 | 5012 | OVERTIME | ADMINISTRATOR | \$ 5.45 | \$ - | \$ - |
| 00101513100 | 5021 | INSURANCE BENEFITS | ADMINISTRATOR | \$ 34,622.91 | \$ 46,464.00 | \$ 71,323.96 |
| 00101513100 | 5025 | EDUCATION INCENTIVE | ADMINISTRATOR | \$ - | \$ - | \$ - |
| 00101513100 | 5031 | OFFICE SUPPLIES | ADMINISTRATOR | \$ 1,191.16 | \$ 1,000.00 | \$ 500.00 |
| 00101513100 | 5035 | SMALL TOOLS/MINOR EQUIP | ADMINISTRATOR | \$ 133.50 | \$ - | \$ 900.00 |
| 00101513100 | 5036 | OPERATING SUPPLIES | ADMINISTRATOR | \$ 396.22 | \$ 1,000.00 | \$ 500.00 |
| 00101513100 | 5041 | PROFESSIONAL SERVICES | ADMINISTRATOR | \$ 13,265.63 | \$ 18,000.00 | \$ 17,200.00 |
| 00101513100 | 5046 | INSURANCE | ADMINISTRATOR | \$ 2,972.87 | \$ 3,000.00 | \$ 2,800.00 |
| 00101513100 | 5049 | MISCELLANEOUS | ADMINISTRATOR | \$ 3,159.24 | \$ - | \$ 500.00 |
| 00101513100 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | ADMINISTRATOR | \$ 393.00 | \$ 1,500.00 | \$ 1,500.00 |
| 00101513400 | 5026 | EMPLOYEE RECOGNITION | EXECUTIVE TRAINING | \$ 544.23 | \$ 750.00 | \$ 750.00 |
| 00101513400 | 5043 | TRAVEL | EXECUTIVE TRAINING | \$ 2,456.93 | \$ 4,500.00 | \$ 4,000.00 |
| 00101513400 | 5049 | MISCELLANEOUS | EXECUTIVE TRAINING | \$ 1.95 | \$ - | |
| 00101513400 | 5449 | TRAINING REGISTRATIONS | EXECUTIVE TRAINING | \$ 2,757.25 | \$ 1,500.00 | \$ 1,500.00 |
| 00101528609 | 5042 | COMMUNICATIONS | EXECUTIVE COMMUNICATIONS | \$ 1,364.64 | \$ 1,800.00 | \$ 1,500.00 |
| TOTAL EXPENDITURES | | | | \$ 195,903.19 | \$ 236,172.00 | \$ 308,818.96 |

City of Washougal 2012 Preliminary Budget

Fund 001-07 Human Resources

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 129,484 | \$ 126,028 | \$ 126,107 |
| Operations and Maintenance | \$ 7,183 | \$ 9,885 | \$ 37,160 |
| Professional Services | \$ 4,683 | \$ 26,500 | \$ 26,000 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Human Resources Services | \$ 141,350 | \$ 162,413 | \$ 189,267 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------|----------------|------------------|-------------------|
| Human Resources Director | 1.00 | 1.00 | 1.00 |
| Totals | 1.00 | 1.00 | 1.00 |

Highlights:

The Human Resources budget maintains existing programs. The increase in professional services reflects support for labor negotiations. Also included are funds for a tuition reimbursement program for City employees.

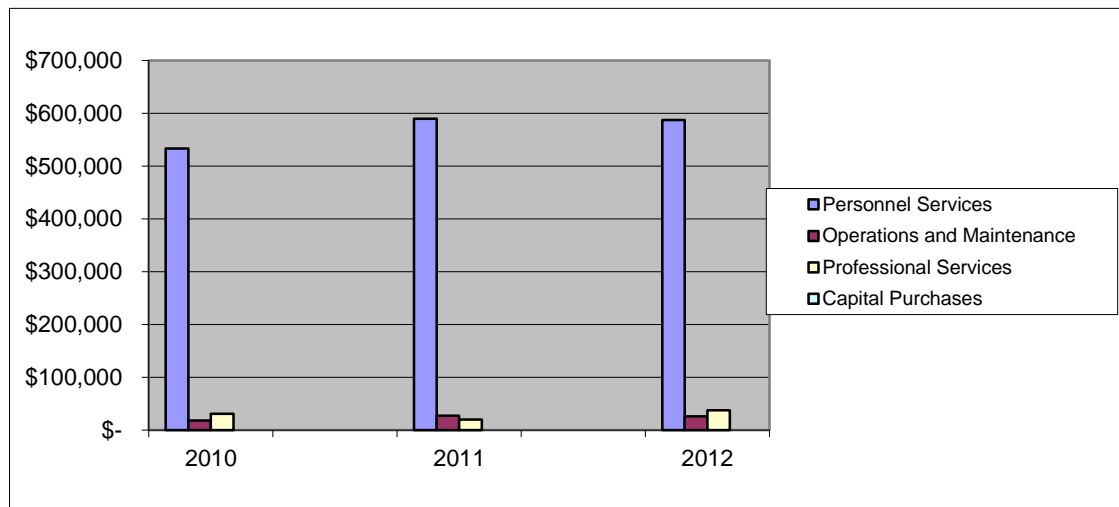
Fund 001-07 - Human Resources
2012 Preliminary Budget

| Budget & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|--------------------|---------|-----------------------------|-----------------------|----------------------|----------------------|----------------------|
| 00107516100 | 5011 | REGULAR SALARIES | HR ADMINISTRATION | \$ 95,300.44 | \$ 91,968.00 | \$ 92,888.00 |
| 00107516100 | 5012 | OVERTIME | HR ADMINISTRATION | \$ 29.20 | \$ - | \$ - |
| 00107516100 | 5021 | INSURANCE BENEFITS | HR ADMINISTRATION | \$ 34,154.54 | \$ 34,060.00 | \$ 33,219.00 |
| 00107516100 | 5023 | UNIFORMS AND CLOTHING | HR ADMINISTRATION | \$ 25.00 | \$ - | \$ - |
| 00107516100 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | HR ADMINISTRATION | \$ 560.00 | \$ 360.00 | \$ 380.00 |
| 00107516200 | 5031 | OFFICE SUPPLIES | HR SERVICES | \$ 303.43 | \$ 275.00 | \$ 270.00 |
| 00107516200 | 5036 | OPERATING SUPPLIES | HR SERVICES | \$ 236.35 | \$ 400.00 | \$ 390.00 |
| 00107516200 | 5041 | PROFESSIONAL SERVICES | HR SERVICES | \$ 2,657.71 | \$ 24,000.00 | \$ 24,000.00 |
| 00107516200 | 5044 | ADVERTISING | HR SERVICES | \$ 911.34 | \$ 500.00 | \$ 490.00 |
| 00107516200 | 5046 | INSURANCE | HR SERVICES | \$ 1,981.91 | \$ 2,000.00 | \$ 1,850.00 |
| 00107516200 | 5049 | MISCELLANEOUS | HR SERVICES | \$ - | \$ 250.00 | \$ 240.00 |
| 00107516400 | 5043 | TRAVEL | HR TRAINING | \$ 1,038.35 | \$ 1,700.00 | \$ 1,650.00 |
| 00107516400 | 5049 | MISCELLANEOUS-TUITION REIMB | HR TRAINING | \$ 9.00 | \$ - | \$ 27,500.00 |
| 00107516400 | 5449 | TRAINING REGISTRATIONS | HR TRAINING | \$ 634.00 | \$ 400.00 | \$ 390.00 |
| 00107517400 | 5041 | PROFESSIONAL SERVICES | CITY TRAINING PROGRAM | \$ - | \$ 1,500.00 | \$ 1,000.00 |
| 00107517900 | 5031 | OFFICE SUPPLIES | WELLNESS PROGRAM | \$ - | \$ 500.00 | \$ 500.00 |
| 00107517900 | 5036 | OPERATING SUPPLIES | WELLNESS PROGRAM | \$ 944.80 | \$ 3,000.00 | \$ 3,000.00 |
| 00107517900 | 5041 | PROFESSIONAL SERVICES | WELLNESS PROGRAM | \$ 2,025.00 | \$ 1,000.00 | \$ 1,000.00 |
| 00107517900 | 5049 | MISCELLANEOUS | WELLNESS PROGRAM | \$ 538.67 | \$ 500.00 | \$ 500.00 |
| TOTAL EXPENDITURES | | | | \$ 141,349.74 | \$ 162,413.00 | \$ 189,267.00 |

City of Washougal
2012 Preliminary Budget

Fund 001-02 Finance

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 533,180 | \$ 589,572 | \$ 587,380 |
| Operations and Maintenance | \$ 18,316 | \$ 27,450 | \$ 26,000 |
| Professional Services | \$ 31,142 | \$ 20,000 | \$ 37,500 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Finance Services | \$ 582,638 | \$ 637,022 | \$ 650,880 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|----------------------------------|----------------|------------------|-------------------|
| 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 | 0.00 |
| City Accountant | 0.00 | 0.00 | 1.00 |
| Clerks | 3.00 | 2.00 | 2.00 |
| Executive Assistant/Deputy Clerk | 1.00 | 1.00 | 1.00 |
| Totals | 7.00 | 6.00 | 6.00 |

Highlights:

In 2010, the Finance Department operated without a Finance Director until Fall of 2010. Professional Services include use of a Financial Consultant, MicroFlex, and for records management. The Assistant Finance Director became vacant in 2011 and is being converted to a City Accountant position at a reduced cost.

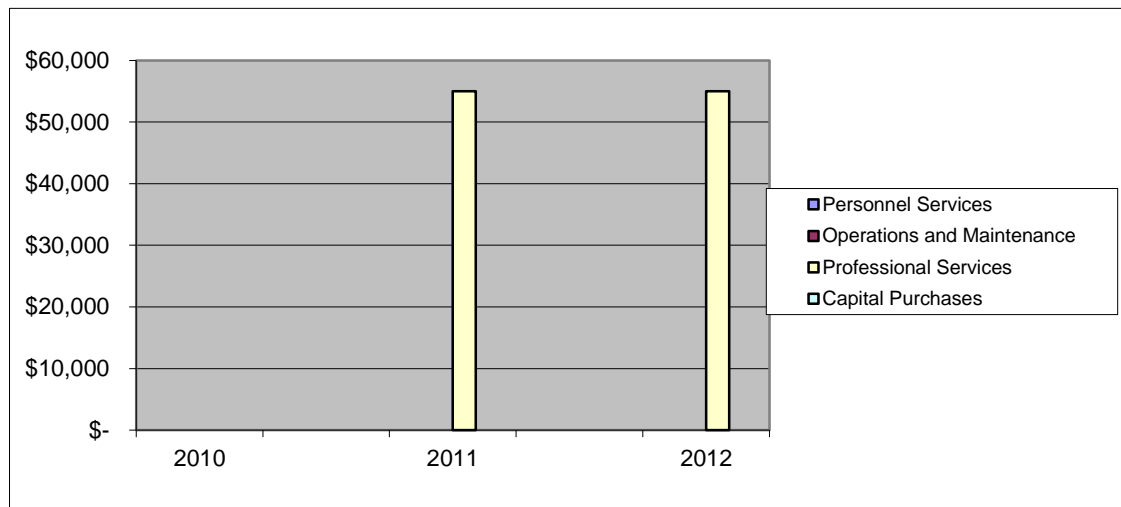
Fund 001-02 Finance
2012 Preliminary Budget

| Budget & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|---------------------------|------------------------|----------------------|----------------------|----------------------------|
| 00102514100 | 5011 | REGULAR SALARIES | FINANCE ADMINISTRATION | \$ 77,569.08 | \$ 97,368.00 | \$ 98,347.00 |
| 00102514100 | 5021 | INSURANCE BENEFITS | FINANCE ADMINISTRATION | \$ 23,999.23 | \$ 35,326.00 | \$ 37,147.00 |
| 00102514100 | 5031 | OFFICE SUPPLIES | FINANCE ADMINISTRATION | \$ 1,678.37 | \$ 800.00 | \$ 800.00 |
| 00102514100 | 5036 | OPERATING SUPPLIES | FINANCE ADMINISTRATION | \$ 61.61 | \$ 800.00 | \$ 800.00 |
| 00102514100 | 5043 | TRAVEL | FINANCE ADMINISTRATION | \$ - | \$ 2,500.00 | \$ 2,500.00 |
| 00102514100 | 5049 | MISCELLANEOUS | FINANCE ADMINISTRATION | \$ - | \$ 500.00 | \$ 300.00 |
| 00102514100 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | FINANCE ADMINISTRATION | \$ 750.00 | \$ 250.00 | \$ 200.00 |
| 00102514230 | 5011 | REGULAR SALARIES | FINANCIAL SERVICES | \$ 306,633.01 | \$ 315,875.00 | \$ 303,469.00 |
| 00102514230 | 5012 | OVERTIME | FINANCIAL SERVICES | \$ 189.76 | \$ 1,000.00 | \$ 1,000.00 |
| 00102514230 | 5021 | INSURANCE BENEFITS | FINANCIAL SERVICES | \$ 124,266.81 | \$ 139,753.00 | \$ 147,417.00 |
| 00102514230 | 5022 | WELLNESS INCENTIVE | FINANCIAL SERVICES | \$ 522.33 | \$ 250.00 | \$ - |
| 00102514230 | 5031 | OFFICE SUPPLIES | FINANCIAL SERVICES | \$ 689.93 | \$ 2,000.00 | \$ 1,500.00 |
| 00102514230 | 5036 | OPERATING SUPPLIES | FINANCIAL SERVICES | \$ 289.96 | \$ 750.00 | \$ 750.00 |
| 00102514230 | 5041 | PROFESSIONAL SERVICES | FINANCIAL SERVICES | \$ 31,141.84 | \$ 20,000.00 | \$ 37,500.00 |
| 00102514230 | 5046 | INSURANCE | FINANCIAL SERVICES | \$ 11,921.76 | \$ 11,950.00 | \$ 11,300.00 |
| 00102514230 | 5048 | REPAIRS & MAINTENANCE | FINANCIAL SERVICES | \$ - | \$ - | \$ - |
| 00102514230 | 5049 | MISCELLANEOUS | FINANCIAL SERVICES | \$ 277.05 | \$ 500.00 | \$ 500.00 |
| 00102514230 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | FINANCIAL SERVICES | \$ 100.00 | \$ 400.00 | \$ 250.00 |
| 00102514400 | 5043 | TRAVEL | FINANCE TRAINING | \$ 138.65 | \$ 3,500.00 | \$ 3,500.00 |
| 00102514400 | 5049 | MISCELLANEOUS | FINANCE TRAINING | \$ 250.00 | \$ - | \$ - |
| 00102514400 | 5449 | TRAINING REGISTRATIONS | FINANCE TRAINING | \$ 2,075.70 | \$ 3,500.00 | \$ 3,500.00 |
| 00102528609 | 5042 | COMMUNICATIONS | FINANCE COMMUNICATIONS | \$ 83.30 | \$ - | \$ 100.00 |
| TOTAL EXPENDITURES | | | | \$ 582,638.39 | \$ 637,022.00 | \$ 650,880.00 |

City of Washougal 2012 Preliminary Budget

Fund 001-12 Economic Development

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--|----------------|------------------|-------------------|
| Personnel Services | \$ - | \$ - | \$ - |
| Operations and Maintenance | \$ - | \$ - | \$ - |
| Professional Services | \$ - | \$ 55,000 | \$ 55,000 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Economic Development Services | \$ - | \$ 55,000 | \$ 55,000 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------|----------------|------------------|-------------------|
| | 0.00 | 0.00 | 0.00 |
| Totals | 0.00 | 0.00 | 0.00 |

Highlights:

Economic Development consists of \$50,000 for the Camas-Washougal Economic Development Association and \$5,000 for CREDC. There is no change proposed in 2012.

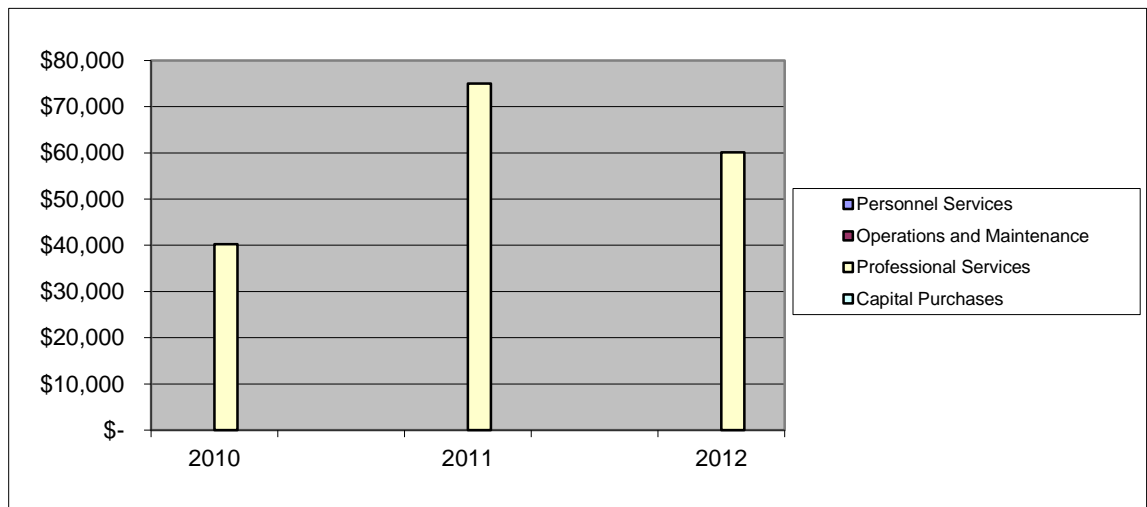
Fund 001-12 Economic Development
2012 Preliminary Budget

| Budget & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|--------------------|---------|-----------------------|----------------------|-------------|---------------------|---------------------|
| 00112513100 | 5041 | PROFESSIONAL SERVICES | ECONOMIC DEVELOPMENT | \$ - | \$ 55,000.00 | \$ 55,000.00 |
| TOTAL EXPENDITURES | | | | <u>\$ -</u> | <u>\$ 55,000.00</u> | <u>\$ 55,000.00</u> |

City of Washougal 2012 Preliminary Budget

Fund 001-11 Legal Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------------------|------------------|------------------|-------------------|
| Personnel Services | \$ - | \$ - | \$ - |
| Operations and Maintenance | \$ - | \$ - | \$ - |
| Professional Services | \$ 40,254 | \$ 75,000 | \$ 60,100 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Legal Services | \$ 40,254 | \$ 75,000 | \$ 60,100 |



Personnel Schedule (full-time equivalents) - None

Highlights:

The City contracts with an outside law firm for legal services. Expenses will vary depending on the legal issues that come up during the year.

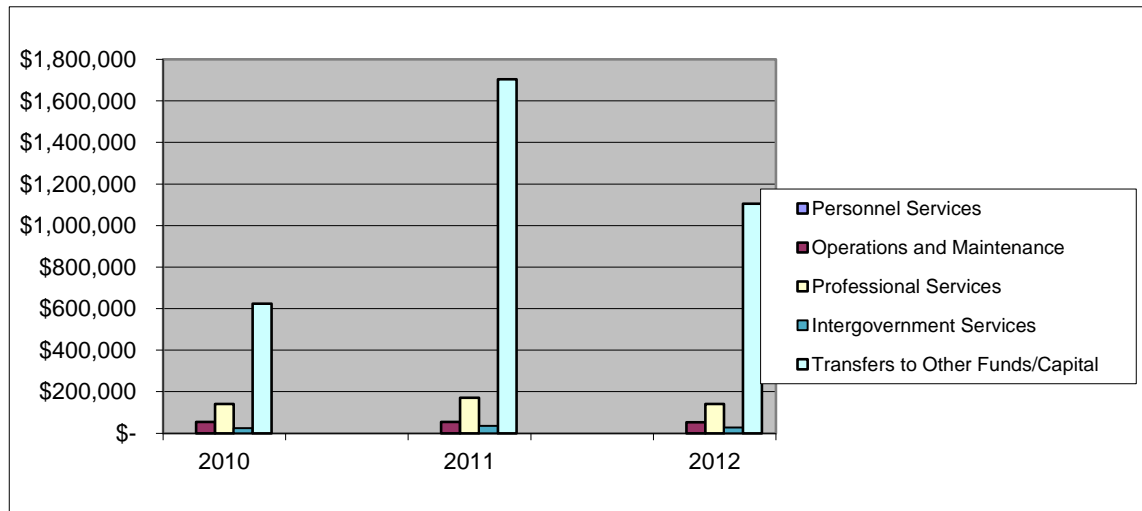
Fund 001-11 - Legal Services
2012 Preliminary Budget

| Budget & Org. | Account | Account Title | Account Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|-----------------------|----------------------|---------------------|---------------------|----------------------------|
| 00111515100 | 5041 | PROFESSIONAL SERVICES | CITY LEGAL ATTORNEY | \$ 40,178.50 | \$ 75,000.00 | \$ 60,000.00 |
| 00111528609 | 5042 | COMMUNICATIONS | LEGAL COMMUNICATIONS | \$ 75.71 | \$ - | \$ 100.00 |
| TOTAL EXPENDITURES | | | | \$ 40,254.21 | \$ 75,000.00 | \$ 60,100.00 |

City of Washougal 2012 Preliminary Budget

Fund 001-99 General Government Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--|-------------------|---------------------|---------------------|
| Personnel Services | \$ - | \$ - | \$ - |
| Operations and Maintenance | \$ 54,674 | \$ 54,900 | \$ 52,500 |
| Professional Services | \$ 140,906 | \$ 171,500 | \$ 141,000 |
| Intergovernment Services | \$ 24,724 | \$ 35,000 | \$ 28,000 |
| Transfers to Other Funds/Capital | \$ 624,390 | \$ 1,704,722 | \$ 1,105,284 |
| Total General Government Services | \$ 844,694 | \$ 1,966,122 | \$ 1,326,784 |



Personnel Schedule (full-time equivalents) - None.

Highlights:

This cost center includes costs not directly associated with another department. Professional services include software licensing, IT Services, and city-wide phone services. Intergovernmental includes the costs for the state audit. Transfers include amounts for EMS Restricted, Equipment Replacement, Cemetery, Street Fund, Transportation Capital and Facilities Capital funds. In past years, a portion of General Fund Property Taxes was directly allocated to the Street Fund as well as a portion of Electricity Franchise Fees and the Transfer Station Franchise Fees. That revenue has been allocated to the General Fund and revenue will be transferred to the Streets Fund as needed to support expenses.

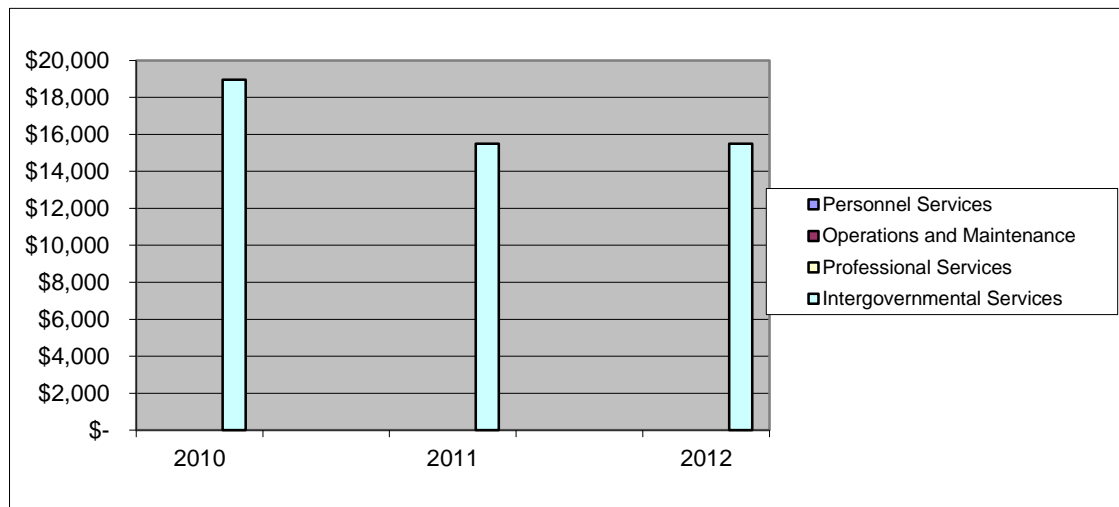
Fund 001-99 - General Government
2012 Preliminary Budget

| Budget & Org. | Account | Account Title | Account Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---|----------------|---------------------------|---------------------------------|----------------------|------------------------|----------------------------|
| 00199514230 | 5051 | INTERGOVT PROF SERVICES | STATE AUDITOR | \$ 24,723.90 | \$ 35,000.00 | \$ 28,000.00 |
| 00199518304 | 5035 | SMALL TOOLS/MINOR EQUIP | CENTRAL FACILITIES | \$ 10.46 | \$ 100.00 | \$ 500.00 |
| 00199518304 | 5036 | OPERATING SUPPLIES | CENTRAL FACILITIES | \$ 17.77 | \$ - | \$ - |
| 00199518304 | 5045 | OPERATING RENTALS/LEASES | CENTRAL FACILITIES | \$ 8,203.97 | \$ 8,300.00 | \$ 8,000.00 |
| 00199518304 | 5046 | INSURANCE | CENTRAL FACILITIES | \$ 1,973.99 | \$ 2,000.00 | \$ 2,000.00 |
| 00199518304 | 5049 | MISCELLANEOUS | CENTRAL FACILITIES | \$ 306.49 | \$ 1,000.00 | \$ 1,000.00 |
| 00199518402 | 5031 | OFFICE SUPPLIES | CENTRAL SUPPLIES | \$ 4,393.00 | \$ 5,000.00 | \$ 5,000.00 |
| 00199518402 | 5036 | OPERATING SUPPLIES | CENTRAL SUPPLIES | \$ 3,080.62 | \$ 2,500.00 | \$ 2,000.00 |
| 00199518860 | 5041 | PROFESSIONAL SERVICES | DATA PROCESSING SVCS | \$ 117,989.44 | \$ 126,000.00 | \$ 126,000.00 |
| 00199519902 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | CITY DUES AND MEMBERSHIPS | \$ 15,991.86 | \$ 18,000.00 | \$ 18,000.00 |
| 00199528609 | 5042 | COMMUNICATIONS | GENERAL COMMUNICATIONS | \$ 19,786.60 | \$ 18,000.00 | \$ 16,000.00 |
| 00199539309 | 5041 | PROFESSIONAL SERVICES | WEST COL GORGE HUM SOCIET | \$ 22,916.63 | \$ 12,500.00 | \$ - |
| 00199573100 | 5036 | OPERATING SUPPLIES | DOWNTOWN SERVICES | \$ 908.88 | \$ - | \$ - |
| 00199595100 | 5041 | PROFESSIONAL SERVICES | SR 14 DESIGN | | \$ 33,000.00 | \$ 15,000.00 |
| 00199573521 | 5099 | TRANSFERS | TRANSFER TO ER&R | | \$ 50,000.00 | \$ 150,000.00 |
| 00199573101 | 5099 | TRANSFERS | TRANSFER TO STREETS | | \$ 366,403.00 | \$ 666,284.00 |
| 00199597125 | 5099 | TRANSFERS | TRANSFER TO EMS | \$ 600,000.00 | \$ 638,319.00 | \$ 175,000.00 |
| 00199597103 | 5099 | TRANSFERS | TRANSFERS TO CEMETERY & EECBG | \$ 24,390.00 | \$ - | \$ 73,000.00 |
| 00199597351 | 5099 | TRANSFERS | TRANSFERS TO FACILITIES CAP | | | \$ 20,500.00 |
| 00199597353 | 5099 | TRANSFERS | TRANSFERS TO TRANSPORTATION CAP | | | \$ 20,500.00 |
| 00199597520 | 5099 | TRANSFERS | OTHER TRANSFERS | | \$ 650,000.00 | \$ - |
| TOTAL EXPENDITURES | | | | \$ 844,693.61 | \$ 1,966,122.00 | \$ 1,326,784.00 |
| TOTAL EXPENDITURES EXCLUDING TRANSFER TO STREET FUND | | | | \$ 844,693.61 | \$ 1,599,719.00 | \$ 660,500.00 |

City of Washougal
2012 Preliminary Budget

Fund 001-99 Intergovernmental Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|------------------|------------------|-------------------|
| Personnel Services | \$ - | \$ - | \$ - |
| Operations and Maintenance | \$ - | \$ - | \$ - |
| Professional Services | \$ - | \$ - | \$ - |
| Intergovernmental Services | \$ 18,955 | \$ 15,500 | \$ 15,500 |
| Total Intergovernmental Services | \$ 18,955 | \$ 15,500 | \$ 15,500 |



Personnel Schedule (full-time equivalents) - None.

Highlights:

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

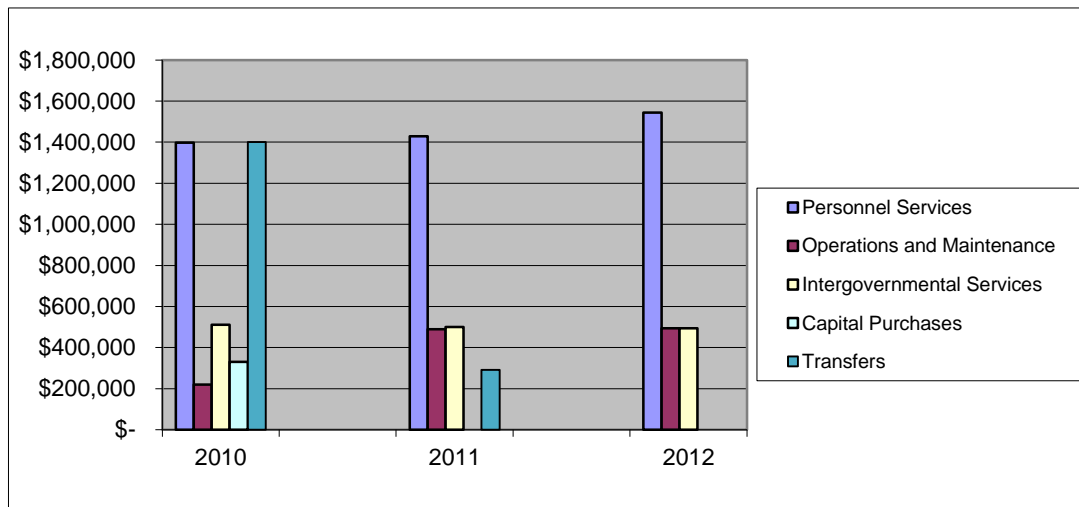
Fund 001-99 - Intergovernmental Services
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|-------------------------|--------------------------|----------------------------|----------------------------|----------------------------|
| 00199551200 | 5041 | PROFESSIONAL SERVICES | EAST CO SOCIAL SERVICES | \$ 10,000.00 | \$ 7,500.00 | \$ 7,500.00 |
| 00199566200 | 5051 | INTERGOVT PROF SERVICES | CLARK CO ALCOHOLISM PROG | \$ 3,454.83 | \$ 3,000.00 | \$ 3,000.00 |
| 00199571200 | 5051 | INTERGOVT PROF SERVICES | COMMUNITY SCHOOLS | \$ 5,500.00 | \$ 5,000.00 | \$ 5,000.00 |
| TOTAL EXPENDITURES | | | | <u>\$ 18,954.83</u> | <u>\$ 15,500.00</u> | <u>\$ 15,500.00</u> |

City of Washougal
2012 Preliminary Budget

Fund 001-06 Fire and EMS Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|------------------------------------|---------------------|---------------------|---------------------|
| Personnel Services | \$ 1,397,064 | \$ 1,429,472 | \$ 1,544,620 |
| Operations and Maintenance | \$ 219,874 | \$ 490,200 | \$ 494,800 |
| Intergovernmental Services | \$ 511,414 | \$ 500,000 | \$ 494,000 |
| Capital Purchases | \$ 330,202 | \$ - | \$ - |
| Transfers | \$ 1,400,000 | \$ 291,819 | \$ - |
| Total Fire and EMS Services | \$ 3,858,554 | \$ 2,711,491 | \$ 2,533,420 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------|----------------|------------------|-------------------|
| Fire Chief | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 |
| Fire Marshall | 0.00 | 0.00 | 0.00 |
| Fire Captain | 3.00 | 3.00 | 3.00 |
| Firefighter/EMT | 6.00 | 6.00 | 6.00 |
| IV Technician | | 1.00 | 1.00 |
| Totals | 11.00 | 12.00 | 12.00 |

Highlights:

The Fire and EMS Services budget maintains existing service levels. Operations and Maintenance expenses increased in 2011 to account for a 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.

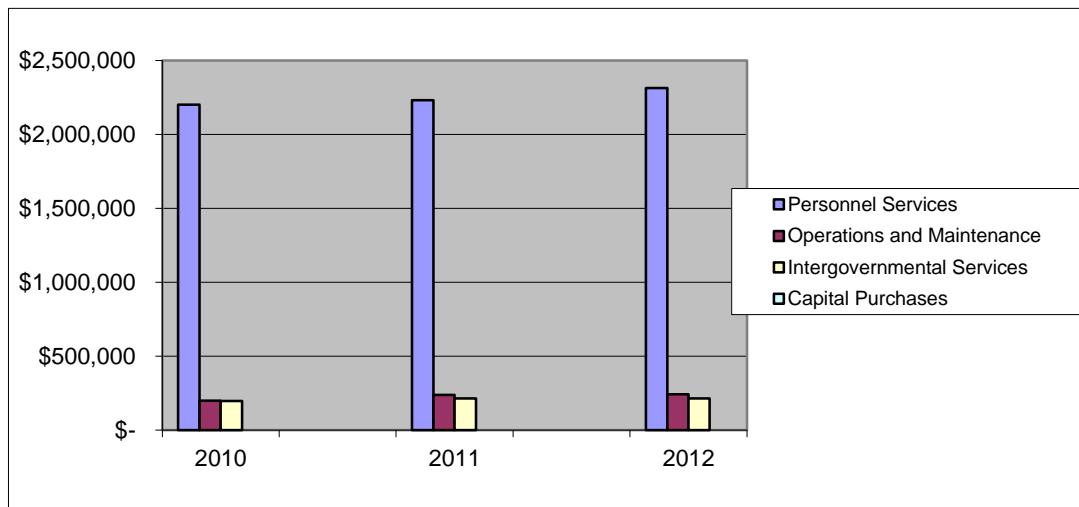
Fund 001-06 Fire and EMS Services
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|---------------------------|----------------------------|------------------------|------------------------|----------------------------|
| 00206511700 | 5051 | INTERGOVT PROF SERVICES | ELECTION COSTS | \$ 1,636.92 | | \$ - |
| 00206517380 | 5021 | INSURANCE BENEFITS | LEOFF I BENEFITS | \$ 23,310.37 | \$ 17,000.00 | \$ 16,000.00 |
| 00206517380 | 5121 | LONG TERM CARE | LEOFF I BENEFITS | \$ 579.00 | \$ 2,000.00 | \$ 2,000.00 |
| 00206522100 | 5011 | REGULAR SALARIES | FIRE ADMINISTRATION | \$ 93,048.00 | \$ 93,048.00 | \$ 96,785.00 |
| 00206522100 | 5021 | INSURANCE BENEFITS | FIRE ADMINISTRATION | \$ 35,047.32 | \$ 36,140.00 | \$ 36,463.00 |
| 00206522100 | 5023 | UNIFORMS AND CLOTHING | FIRE ADMINISTRATION | \$ 417.01 | \$ 450.00 | \$ 350.00 |
| 00206522100 | 5031 | OFFICE SUPPLIES | FIRE ADMINISTRATION | \$ 416.07 | \$ - | \$ - |
| 00206522100 | 5043 | TRAVEL | FIRE ADMINISTRATION | \$ 1,058.50 | \$ 1,200.00 | \$ 2,000.00 |
| 00206522100 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | FIRE ADMINISTRATION | \$ 1,193.95 | \$ 1,400.00 | \$ 1,400.00 |
| 00206522100 | 5943 | CIVIL SERVICE TRAVEL | FIRE ADMINISTRATION | \$ 166.17 | \$ - | |
| 00206522110 | 5011 | REGULAR SALARIES | FIRE ADMIN SUPPORT | \$ 50,961.25 | \$ 54,300.00 | \$ 56,205.00 |
| 00206522110 | 5012 | OVERTIME | FIRE ADMIN SUPPORT | \$ - | \$ 1,200.00 | \$ 600.00 |
| 00206522110 | 5021 | INSURANCE BENEFITS | FIRE ADMIN SUPPORT | \$ 26,855.82 | \$ 29,310.00 | \$ 29,486.00 |
| 00206522110 | 5042 | COMMUNICATIONS | FIRE ADMIN SUPPORT | \$ 439.39 | \$ - | \$ - |
| 00206522200 | 5011 | REGULAR SALARIES | FIRE SUPPRESSION | \$ 687,977.73 | \$ 725,408.00 | \$ 809,483.00 |
| 00206522200 | 5012 | OVERTIME | FIRE SUPPRESSION | \$ 155,014.11 | \$ 140,000.00 | \$ 130,000.00 |
| 00206522200 | 5021 | INSURANCE BENEFITS | FIRE SUPPRESSION | \$ 283,979.14 | \$ 287,036.00 | \$ 317,898.00 |
| 00206522200 | 5022 | WELLNESS INCENTIVE | FIRE SUPPRESSION | \$ 3,878.82 | \$ 6,000.00 | \$ 6,500.00 |
| 00206522200 | 5023 | UNIFORMS AND CLOTHING | FIRE SUPPRESSION | \$ 6,104.74 | \$ 5,480.00 | \$ 6,350.00 |
| 00206522200 | 5031 | OFFICE SUPPLIES | FIRE SUPPRESSION | \$ 3,711.75 | \$ 4,400.00 | \$ 4,400.00 |
| 00206522200 | 5032 | FUEL CONSUMED | FIRE SUPPRESSION | \$ 10,180.67 | \$ 11,000.00 | \$ 13,000.00 |
| 00206522200 | 5035 | SMALL TOOLS/MINOR EQUIP | FIRE SUPPRESSION | \$ 10,542.55 | \$ 24,500.00 | \$ 18,000.00 |
| 00206522200 | 5036 | OPERATING SUPPLIES | FIRE SUPPRESSION | \$ 51,426.38 | \$ 31,000.00 | \$ 36,000.00 |
| 00206522200 | 5037 | BUNKER GEAR | FIRE SUPPRESSION | \$ 673.59 | \$ 15,000.00 | \$ 21,000.00 |
| 00206522200 | 5041 | PROFESSIONAL SERVICES | FIRE SUPPRESSION | \$ 14,660.37 | \$ 26,000.00 | \$ 24,000.00 |
| 00206522200 | 5046 | INSURANCE | FIRE SUPPRESSION | \$ 37,082.48 | \$ 37,500.00 | \$ 38,000.00 |
| 00206522200 | 5048 | REPAIRS & MAINTENANCE | FIRE SUPPRESSION | \$ 52,707.72 | \$ 22,000.00 | \$ 22,000.00 |
| 00206522200 | 5049 | MISCELLANEOUS | FIRE SUPPRESSION | \$ 2,635.89 | \$ 5,900.00 | \$ 4,000.00 |
| 00206522200 | 5223 | VOLUNTEER UNIFORMS | FIRE SUPPRESSION | \$ 3,890.49 | \$ 4,100.00 | \$ 3,500.00 |
| 00206522306 | 5036 | OPERATING SUPPLIES | FIRE PREVENT/INVESTIGATE | \$ 2,076.56 | \$ 3,600.00 | \$ 3,600.00 |
| 00206522306 | 5041 | PROFESSIONAL SERVICES | FIRE PREVENT/INVESTIGATE | \$ 506.25 | \$ 1,200.00 | \$ 1,200.00 |
| 00206522400 | 5036 | OPERATING SUPPLIES | PERSONNEL TRAINING-FIRE | \$ (1,509.76) | \$ 2,400.00 | \$ 3,400.00 |
| 00206522400 | 5043 | TRAVEL | PERSONNEL TRAINING-FIRE | \$ 3,701.56 | \$ 6,600.00 | \$ 3,500.00 |
| 00206522400 | 5449 | TRAINING REGISTRATIONS | PERSONNEL TRAINING-FIRE | \$ 5,272.97 | \$ 6,400.00 | \$ 4,500.00 |
| 00206522400 | 5949 | CIVIL SERVICE MISC | PERSONNEL TRAINING-FIRE | \$ 92.50 | \$ - | \$ - |
| 00206522500 | 5047 | UTILITY SERVICES | FIRE CONTROL FACILITIES | \$ 9,333.09 | \$ 9,000.00 | \$ 19,000.00 |
| 00206522608 | 5036 | OPERATING SUPPLIES | MEDICAL CONSORTIUM | \$ 249.58 | \$ 6,300.00 | \$ 3,500.00 |
| 00206522608 | 5041 | PROFESSIONAL SERVICES | MEDICAL CONSORTIUM | \$ 3,543.59 | \$ 2,600.00 | \$ 5,500.00 |
| 00206526400 | 5043 | TRAVEL | EMS PERSONNEL TRAINING | \$ 30.00 | \$ - | \$ 300.00 |
| 00206526400 | 5049 | MISCELLANEOUS | EMS PERSONNEL TRAINING | \$ - | \$ 1,600.00 | |
| 00206526400 | 5449 | TRAINING REGISTRATIONS | EMS PERSONNEL TRAINING | \$ 1,450.00 | \$ 2,000.00 | \$ 1,500.00 |
| 00206526500 | 5032 | FUEL CONSUMED | EMS FACILITIES | \$ - | \$ 2,600.00 | \$ - |
| 00206526605 | 5751 | CAMAS AMBULANCE PYTS | AMBULANCE PAYMENTS | \$ 448,363.91 | \$ 430,000.00 | \$ 420,000.00 |
| 00206526809 | 5015 | VOLUNTEER REIMBURSEMENT | RESCUE/EMERGENCY AID | \$ 26,000.00 | \$ 28,000.00 | \$ 33,000.00 |
| 00206528609 | 5042 | COMMUNICATIONS | FIRE/EMS COMMUNICATIONS | \$ 8,232.65 | \$ 10,000.00 | \$ 9,000.00 |
| 00206528609 | 5051 | INTERGOVT PROF SERVICES | FIRE/EMS COMMUNICATIONS | \$ 26,268.00 | \$ 35,000.00 | \$ 38,000.00 |
| 00206528609 | 5651 | CRESA COSTS | FIRE/EMS COMMUNICATIONS | \$ 35,145.00 | \$ 35,000.00 | \$ 36,000.00 |
| 00206594500 | 5048 | REPAIRS & MAINTENANCE | HYDRANT METER / WATER SERV | | \$ 256,000.00 | \$ 256,000.00 |
| 00206594500 | 5064 | MACHINERY & EQUIPMENT | FIRE/EMS CAPITAL OUTLAY | \$ 330,201.83 | \$ - | \$ - |
| 00206597000 | 5099 | TRANSFERS | TRANSFERS TO OTHER GOVT | \$ 1,400,000.00 | \$ 291,819.00 | \$ - |
| TOTAL EXPENDITURES | | | | \$ 3,858,553.93 | \$ 2,711,491.00 | \$ 2,533,420.00 |

City of Washougal 2012 Preliminary Budget

Fund 001-05 Police Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|------------------------------|----------------------------|----------------------------|----------------------------|
| Personnel Services | \$ 2,200,532 | \$ 2,230,156 | \$ 2,313,665 |
| Operations and Maintenance | \$ 200,069 | \$ 238,999 | \$ 243,400 |
| Intergovernmental Services | \$ 197,164 | \$ 213,820 | \$ 215,100 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Police Services | <u>\$ 2,597,765</u> | <u>\$ 2,682,975</u> | <u>\$ 2,772,165</u> |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------|----------------|------------------|-------------------|
| Police Chief | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 2.40 | 2.00 | 2.00 |
| Captain | 0.00 | 0.00 | 1.00 |
| Sergeant | 3.00 | 3.00 | 2.00 |
| Corporal | 2.00 | 2.00 | 2.00 |
| Police Officer | 14.00 | 12.00 | 13.00 |
| Code Enforcement | 0.00 | 1.00 | 1.00 |
| Totals | 22.40 | 21.00 | 22.00 |

Highlights:

The 2012 Police Department budget reflects the addition of one FTE officer position. Note that the 2010 Police Office staffing includes one vacant position that was not filled.

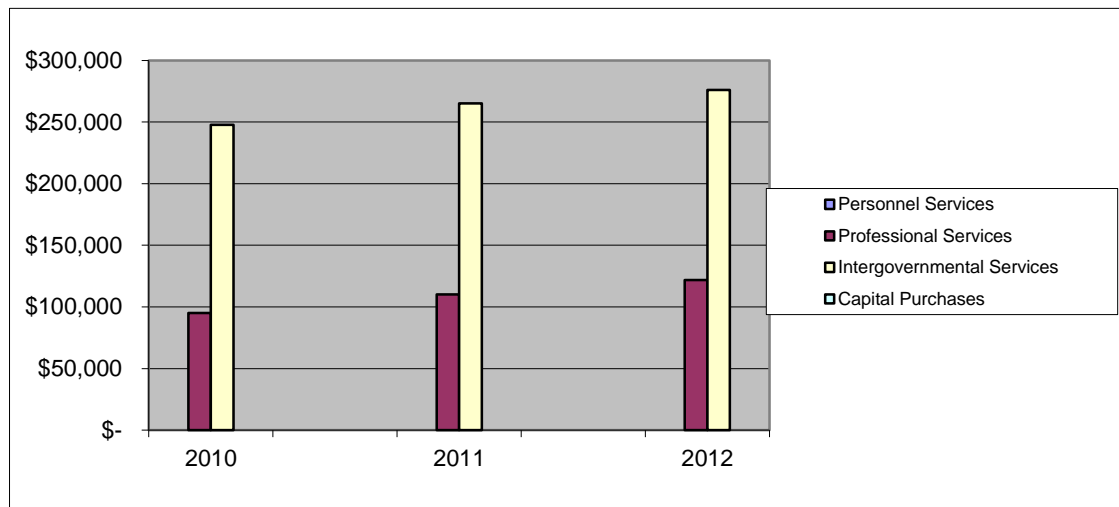
Fund 001-05 - Police
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|---------------------------|---------------------------|------------------------|------------------------|----------------------------|
| 00105517380 | 5021 | INSURANCE BENEFITS | LEOFF RETIREE BENEFITS | \$ 23,885.05 | \$ 17,850.00 | \$ 21,000.00 |
| 00105517380 | 5121 | LONG TERM CARE | LEOFF RETIREE BENEFITS | \$ 1,144.50 | \$ - | \$ 1,100.00 |
| 00105521100 | 5011 | REGULAR SALARIES | POLICE ADMINISTRATION | \$ 94,336.12 | \$ 96,022.00 | \$ 106,982.00 |
| 00105521100 | 5021 | INSURANCE BENEFITS | POLICE ADMINISTRATION | \$ 22,573.39 | \$ 29,583.00 | \$ 23,809.00 |
| 00105521100 | 5043 | TRAVEL | POLICE ADMINISTRATION | \$ - | \$ 680.00 | \$ 500.00 |
| 00105521100 | 5046 | INSURANCE | POLICE ADMINISTRATION | \$ 48,046.34 | \$ 48,800.00 | \$ 47,500.00 |
| 00105521100 | 5049 | MISCELLANEOUS | POLICE ADMINISTRATION | \$ 98.80 | \$ 190.00 | \$ 200.00 |
| 00105521100 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | POLICE ADMINISTRATION | \$ 450.00 | \$ 450.00 | \$ 450.00 |
| 00105521110 | 5011 | REGULAR SALARIES | POLICE ADMIN SUPPORT | \$ 108,366.32 | \$ 105,191.00 | \$ 111,768.00 |
| 00105521110 | 5012 | OVERTIME | POLICE ADMIN SUPPORT | \$ (117.08) | \$ 1,500.00 | \$ 1,100.00 |
| 00105521110 | 5021 | INSURANCE BENEFITS | POLICE ADMIN SUPPORT | \$ 42,081.46 | \$ 44,923.00 | \$ 48,820.16 |
| 00105521110 | 5036 | OPERATING SUPPLIES | POLICE ADMIN SUPPORT | \$ 0.81 | \$ 250.00 | \$ 200.00 |
| 00105521110 | 5042 | COMMUNICATIONS | POLICE ADMIN SUPPORT | \$ 1,403.48 | \$ 1,600.00 | \$ 1,500.00 |
| 00105521210 | 5011 | REGULAR SALARIES | POLICE INVESTIGATIONS | \$ 1,266,458.93 | \$ 1,241,448.00 | \$ 1,316,953.00 |
| 00105521210 | 5012 | OVERTIME | POLICE INVESTIGATIONS | \$ 58,429.09 | \$ 80,000.00 | \$ 90,400.00 |
| 00105521210 | 5021 | INSURANCE BENEFITS | POLICE INVESTIGATIONS | \$ 495,043.78 | \$ 515,000.00 | \$ 494,971.00 |
| 00105521210 | 5022 | WELLNESS INCENTIVE | POLICE INVESTIGATIONS | \$ 1,025.44 | \$ 1,000.00 | \$ 800.00 |
| 00105521210 | 5023 | UNIFORMS AND CLOTHING | POLICE INVESTIGATIONS | \$ 4,795.04 | \$ 10,100.00 | \$ 9,250.00 |
| 00105521210 | 5031 | OFFICE SUPPLIES | POLICE INVESTIGATIONS | \$ 8,162.63 | \$ 8,000.00 | \$ 8,000.00 |
| 00105521210 | 5035 | SMALL TOOLS/MINOR EQUIP | POLICE INVESTIGATIONS | \$ 12,036.05 | \$ 27,186.00 | \$ 23,500.00 |
| 00105521210 | 5036 | OPERATING SUPPLIES | POLICE INVESTIGATIONS | \$ 7,668.59 | \$ 6,000.00 | \$ 6,000.00 |
| 00105521210 | 5041 | PROFESSIONAL SERVICES | POLICE INVESTIGATIONS | \$ 16,645.29 | \$ 18,500.00 | \$ 18,500.00 |
| 00105521210 | 5045 | OPERATING RENTALS/LEASES | POLICE INVESTIGATIONS | \$ 1,412.12 | \$ 1,600.00 | \$ 1,475.00 |
| 00105521210 | 5049 | MISCELLANEOUS | POLICE INVESTIGATIONS | \$ 925.39 | \$ 600.00 | \$ 1,000.00 |
| 00105521210 | 5123 | BULLET PROOF VESTS | POLICE INVESTIGATIONS | \$ 8,267.06 | \$ 6,000.00 | \$ 2,750.00 |
| 00105521210 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | POLICE INVESTIGATIONS | \$ 462.00 | \$ 388.00 | \$ 600.00 |
| 00105521210 | 5151 | ACCESS | POLICE INVESTIGATIONS | \$ 2,640.00 | \$ 2,500.00 | \$ 2,600.00 |
| 00105521210 | 5451 | SWAT | POLICE INVESTIGATIONS | \$ 9,789.00 | \$ 14,000.00 | \$ 12,700.00 |
| 00105521400 | 5039 | AMMUNITION | POLICE TRAINING | \$ 4,755.75 | \$ 4,000.00 | \$ 3,000.00 |
| 00105521400 | 5043 | TRAVEL | POLICE TRAINING | \$ 1,353.22 | \$ 4,000.00 | \$ 4,000.00 |
| 00105521400 | 5051 | INTERGOVT PROF SERVICES | POLICE TRAINING | \$ 575.00 | \$ 2,400.00 | \$ 2,200.00 |
| 00105521400 | 5449 | TRAINING REGISTRATIONS | POLICE TRAINING | \$ 1,664.88 | # \$ 12,000.00 | # \$ 12,000.00 |
| 00105521400 | 5551 | EVOC TRAINING | POLICE TRAINING | \$ 767.54 | # \$ 1,700.00 | # \$ 1,700.00 |
| 00105521400 | 5931 | CIVIL SVC TRAINING SUPPLY | POLICE TRAINING | \$ 271.57 | # \$ - | # \$ - |
| 00105521400 | 5943 | CIVIL SERVICE TRAVEL | POLICE TRAINING | \$ 55.80 | # \$ - | # \$ - |
| 00105521500 | 5032 | FUEL CONSUMED | POLICE FACILITY COSTS | \$ 35,034.83 | # \$ 39,000.00 | # \$ 51,000.00 |
| 00105521500 | 5048 | REPAIRS & MAINTENANCE | POLICE FACILITY COSTS | \$ 29,179.92 | \$ 33,900.00 | \$ 33,000.00 |
| 00105521901 | 5047 | UTILITY SERVICES | BIO HAZARD WASTE DISPOSAL | \$ 223.21 | \$ 375.00 | \$ 375.00 |
| 00105521910 | 5036 | OPERATING SUPPLIES | POLICE PROPERTY ROOM | \$ 517.95 | \$ - | \$ 1,200.00 |
| 00105521930 | 5023 | UNIFORMS AND CLOTHING | POLICE RESERVES | \$ - | \$ - | \$ 1,500.00 |
| 00105521930 | 5039 | AMMUNITION | POLICE RESERVES | \$ - | \$ - | \$ 400.00 |
| 00105521930 | 5041 | PROFESSIONAL SERVICES | POLICE RESERVES | \$ 545.00 | \$ - | \$ - |
| 00105521930 | 5044 | ADVERTISING | POLICE RESERVES | \$ - | \$ 200.00 | \$ 200.00 |
| 00105521930 | 5123 | BULLET PROOF VESTS | POLICE RESERVES | \$ - | \$ - | \$ 1,000.00 |
| 00105521930 | 5541 | RESERVE/VOLUNTEER R/I | POLICE RESERVES | \$ 584.33 | \$ 2,900.00 | \$ - |
| 00105524607 | 5011 | REGULAR SALARIES | CODE ENFORCEMENT | \$ 51,034.98 | \$ 55,236.00 | \$ 55,236.00 |
| 00105524607 | 5012 | OVERTIME | CODE ENFORCEMENT | \$ - | \$ 500.00 | \$ 460.00 |
| 00105524607 | 5021 | INSURANCE BENEFITS | CODE ENFORCEMENT | \$ 22,907.59 | \$ 25,503.00 | \$ 25,465.82 |
| 00105524607 | 5023 | UNIFORMS AND CLOTHING | CODE ENFORCEMENT | \$ 300.00 | \$ 300.00 | \$ 300.00 |
| 00105524607 | 5032 | FUEL CONSUMED | CODE ENFORCEMENT | \$ 88.01 | \$ 1,000.00 | \$ 1,000.00 |
| 00105524607 | 5036 | OPERATING SUPPLIES | CODE ENFORCEMENT | \$ 884.69 | \$ 1,500.00 | \$ 300.00 |
| 00105524607 | 5041 | PROFESSIONAL SERVICES | CODE ENFORCEMENT | \$ - | \$ - | \$ 1,000.00 |
| 00105524607 | 5042 | COMMUNICATIONS | CODE ENFORCEMENT | \$ - | \$ - | \$ 900.00 |
| 00105524607 | 5049 | MISCELLANEOUS | CODE ENFORCEMENT | \$ 153.38 | \$ 500.00 | \$ 300.00 |
| 00105524607 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | CODE ENFORCEMENT | \$ 280.00 | \$ 380.00 | \$ 300.00 |
| 00105528609 | 5042 | COMMUNICATIONS | POLICE COMMUNICATIONS | \$ 27,164.85 | \$ 25,000.00 | \$ 25,000.00 |
| 00105528609 | 5051 | INTERGOVT PROF SERVICES | POLICE COMMUNICATIONS | \$ 12,563.96 | \$ 27,000.00 | \$ 27,000.00 |
| 00105528609 | 5651 | CRESA COSTS | POLICE COMMUNICATIONS | \$ 170,166.00 | \$ 166,220.00 | \$ 168,000.00 |
| 00105586000 | 5051 | INTERGOVT PROF SERVICES | BACKGROUND CHECKS REMIT | \$ 662.50 | \$ - | \$ 900.00 |
| TOTAL EXPENDITURES | | | | \$ 2,597,764.56 | \$ 2,682,975.00 | \$ 2,772,164.98 |

City of Washougal 2012 Preliminary Budget

Fund 001-05 Judicial/Court Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ - | \$ - | \$ - |
| Professional Services | \$ 95,189 | \$ 110,000 | \$ 121,900 |
| Intergovernmental Services | \$ 247,798 | \$ 265,000 | \$ 276,000 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Judicial/Court Services | \$ 342,987 | \$ 375,000 | \$ 397,900 |



Personnel Schedule (full-time equivalents)

The City contracts for its prosecuting attorney and indigent counsel services with outside firms. Jail and monitoring servicees are provided by Clark County through interlocal agreement. The costs associated with the criminal justice system depend on the volume and type of offenses and court cases that occur during the year. This makes it difficult to project expenses for the budget.

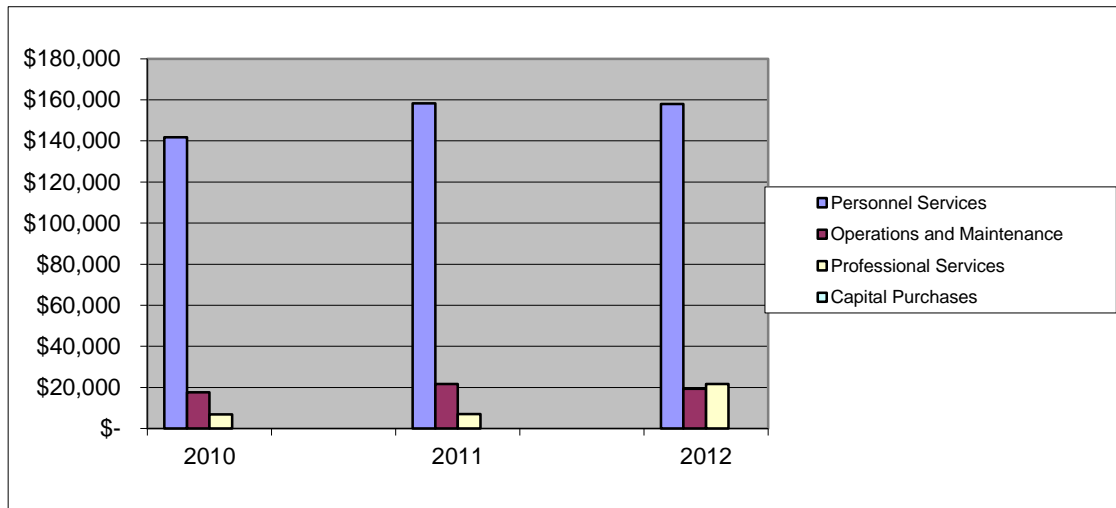
Fund 001-05 - Judicial & Court Services
2102 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|------------------------|----------------|-------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|
| 00105512501 | 5041 | PROFESSIONAL SERVICES | COURT - Interpreter services | \$ - | \$ - | \$ 1,400.00 |
| 00105512501 | 5051 | INTERGOVT PROF SERVICES | COURT | \$ 108,942.16 | \$ 105,000.00 | \$ 115,000.00 |
| 00105512810 | 5041 | PROFESSIONAL SERVICES | INDIGENT DEFENSE COSTS | \$ 47,322.87 | \$ 55,000.00 | \$ 60,000.00 |
| 00105515202 | 5041 | PROFESSIONAL SERVICES | PROSECUTING ATTORNEY | \$ 47,866.10 | \$ 55,000.00 | \$ 60,500.00 |
| 00105523206 | 5051 | INTERGOVT PROF SERVICES | MONITORING/WORK CREW | \$ 46,928.72 | \$ 55,000.00 | \$ 40,000.00 |
| 00105523606 | 5051 | INTERGOVT PROF SERVICES | INCARCERATION COSTS | \$ 91,927.33 | \$ 105,000.00 | \$ 121,000.00 |
| | | | | | | \$ - |
| | | | TOTAL EXPENDITURES | <u>\$ 342,987.18</u> | <u>\$ 375,000.00</u> | <u>\$ 397,900.00</u> |

City of Washougal
2012 Preliminary Budget

Fund 001-65 Animal Control

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 141,720 | \$ 158,226 | \$ 158,011 |
| Operations and Maintenance | \$ 17,581 | \$ 21,750 | \$ 19,400 |
| Professional Services | \$ 6,837 | \$ 7,100 | \$ 21,720 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Animal Control Services | \$ 166,138 | \$ 187,076 | \$ 199,131 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|------------------------|----------------|------------------|-------------------|
| 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
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|-------------------------|---------------------------|----------------------|----------------------|----------------------------|
| 00165528609 | 5042 | COMMUNICATIONS | ANIMAL CONT COMMUNICATION | \$ 1,168.36 | \$ 600.00 | \$ 480.00 |
| 00165528609 | 5051 | INTERGOVT PROF SERVICES | ANIMAL CONT COMMUNICATION | \$ 434.80 | \$ 1,000.00 | \$ 420.00 |
| 00165539309 | 5011 | REGULAR SALARIES | ANIMAL CONTROL | \$ 91,870.16 | \$ 99,392.00 | \$ 100,933.00 |
| 00165539309 | 5012 | OVERTIME | ANIMAL CONTROL | \$ 1,147.40 | \$ 2,000.00 | \$ 1,725.00 |
| 00165539309 | 5021 | INSURANCE BENEFITS | ANIMAL CONTROL | \$ 47,795.08 | \$ 55,934.00 | \$ 54,603.33 |
| 00165539309 | 5022 | WELLNESS INCENTIVE | ANIMAL CONTROL | \$ - | \$ 100.00 | \$ - |
| 00165539309 | 5023 | UNIFORMS AND CLOTHING | ANIMAL CONTROL | \$ 907.49 | \$ 800.00 | \$ 750.00 |
| 00165539309 | 5031 | OFFICE SUPPLIES | ANIMAL CONTROL | \$ 270.83 | \$ 400.00 | \$ 200.00 |
| 00165539309 | 5032 | FUEL CONSUMED | ANIMAL CONTROL | \$ 5,706.57 | \$ 7,000.00 | \$ 5,900.00 |
| 00165539309 | 5035 | SMALL TOOLS/MINOR EQUIP | ANIMAL CONTROL | \$ - | \$ 400.00 | \$ 200.00 |
| 00165539309 | 5036 | OPERATING SUPPLIES | ANIMAL CONTROL | \$ 216.19 | \$ 700.00 | \$ 700.00 |
| 00165539309 | 5041 | PROFESSIONAL SERVICES | ANIMAL CONTROL | \$ 5,233.40 | \$ 5,000.00 | \$ 20,820.00 |
| 00165539309 | 5042 | COMMUNICATIONS | ANIMAL CONTROL | \$ - | \$ 500.00 | \$ - |
| 00165539309 | 5043 | TRAVEL | ANIMAL CONTROL | \$ - | \$ 500.00 | \$ - |
| 00165539309 | 5046 | INSURANCE | ANIMAL CONTROL | \$ 4,514.98 | \$ 4,550.00 | \$ 4,300.00 |
| 00165539309 | 5049 | MISCELLANEOUS | ANIMAL CONTROL | \$ 35.00 | \$ 200.00 | \$ 100.00 |
| 00165539500 | 5047 | UTILITY SERVICES | ANIMAL CONT FACILITIES | \$ 3,678.62 | \$ 4,000.00 | \$ 4,000.00 |
| 00165539500 | 5048 | REPAIRS & MAINTENANCE | ANIMAL CONT FACILITIES | \$ 3,159.17 | \$ 4,000.00 | \$ 4,000.00 |
| 00165594500 | 5064 | MACHINERY & EQUIPMENT | ANIMAL CONT CAPITAL | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | | | \$ 166,138.05 | \$ 187,076.00 | \$ 199,131.33 |

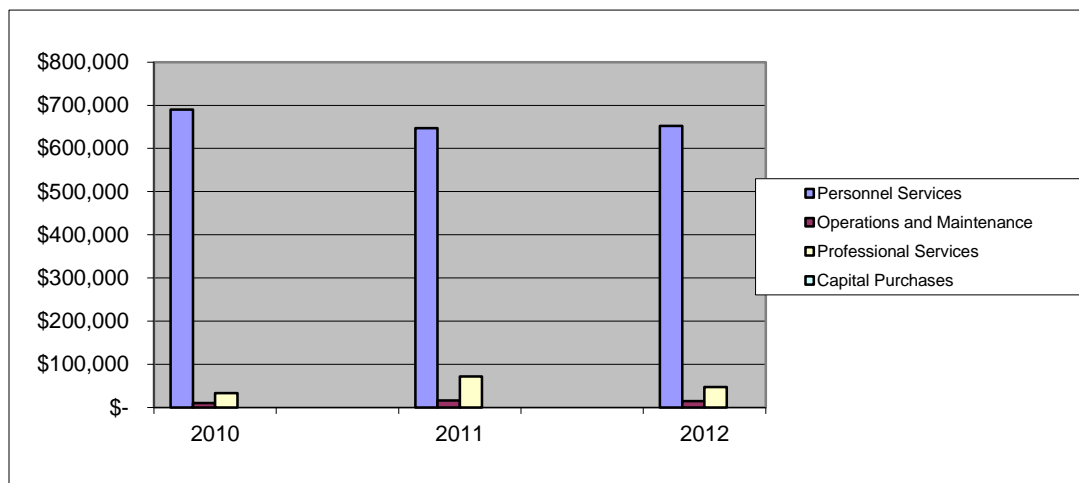
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City of Washougal 2012 Preliminary Budget

Fund 001-03 Community Development

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|------------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 689,809 | \$ 647,220 | \$ 652,451 |
| Operations and Maintenance | \$ 9,763 | \$ 15,820 | \$ 14,500 |
| Professional Services | \$ 33,049 | \$ 72,020 | \$ 47,150 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Community Development | \$ 732,622 | \$ 735,060 | \$ 714,101 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------------|----------------|------------------|-------------------|
| 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 | 1.00 | 1.00 |
| Construction Inspector | 1.00 | 0.00 | 0.00 |
| Code Enforcement Officer | 1.00 | 0.00 | 0.00 |
| Totals | 9.00 | 6.00 | 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 and the construction inspector position were eliminated. Development activity has increased and 2012 staffing levels are the same as 2011.

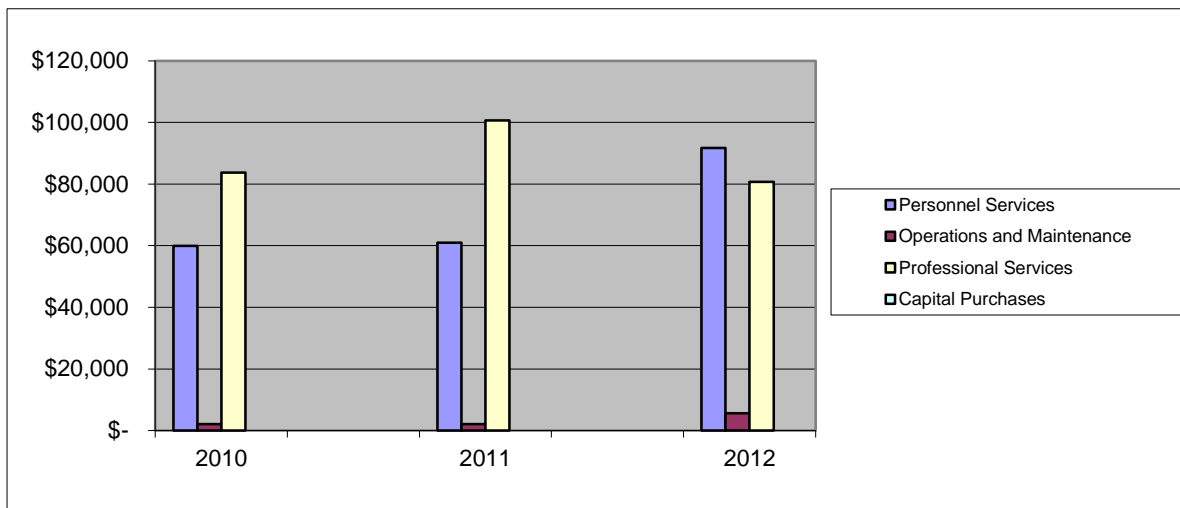
Fund 001-03 Community Development
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|---------------------------|---------------------------|----------------------|----------------------|----------------------------|
| 00103524207 | 5011 | BLDG PERMITS & INSPECTION | REGULAR SALARIES | \$ 212,278.73 | \$ 169,602.00 | \$ 162,091.00 |
| 00103524207 | 5021 | BLDG PERMITS & INSPECTION | INSURANCE BENEFITS | \$ 80,644.79 | \$ 68,854.00 | \$ 70,964.00 |
| 00103524207 | 5022 | BLDG PERMITS & INSPECTION | WELLNESS INCENTIVE | \$ 284.81 | \$ 600.00 | \$ 600.00 |
| 00103524207 | 5023 | BLDG PERMITS & INSPECTION | UNIFORMS AND CLOTHING | \$ 686.55 | \$ 300.00 | \$ 325.00 |
| 00103524207 | 5031 | BLDG PERMITS & INSPECTION | OFFICE SUPPLIES | \$ 925.09 | \$ 1,500.00 | \$ 1,000.00 |
| 00103524207 | 5032 | BLDG PERMITS & INSPECTION | FUEL CONSUMED | \$ 2,351.78 | \$ 2,500.00 | \$ 2,500.00 |
| 00103524207 | 5035 | BLDG PERMITS & INSPECTION | SMALL TOOLS/MINOR EQUIP | \$ 12.97 | \$ 2,000.00 | \$ 500.00 |
| 00103524207 | 5036 | BLDG PERMITS & INSPECTION | OPERATING SUPPLIES | \$ 1,424.00 | \$ 2,500.00 | \$ 6,000.00 |
| 00103524207 | 5041 | BLDG PERMITS & INSPECTION | PROFESSIONAL SERVICES | \$ 2,397.25 | \$ 5,000.00 | \$ 2,500.00 |
| 00103524207 | 5042 | BLDG PERMITS & INSPECTION | COMMUNICATIONS | \$ 1,421.67 | \$ 750.00 | \$ - |
| 00103524207 | 5049 | BLDG PERMITS & INSPECTION | MISCELLANEOUS | \$ - | \$ 500.00 | \$ 250.00 |
| 00103524207 | 5149 | BLDG PERMITS & INSPECTION | DUES/SUBSCRIPTIONS/MEMBER | \$ 75.00 | \$ 1,455.00 | \$ 500.00 |
| 00103524400 | 5043 | BLDG/ENFORCE TRAINING | TRAVEL | \$ 322.00 | \$ 2,500.00 | \$ 1,500.00 |
| 00103524400 | 5049 | BLDG/ENFORCE TRAINING | MISCELLANEOUS | \$ 70.00 | \$ - | \$ - |
| 00103524400 | 5449 | BLDG/ENFORCE TRAINING | TRAINING REGISTRATIONS | \$ 150.00 | \$ 3,395.00 | \$ 2,000.00 |
| 00103524500 | 5048 | BLDG/CODE INSP FACILITIES | REPAIRS & MAINTENANCE | \$ 656.71 | \$ 1,940.00 | \$ 1,000.00 |
| 00103524607 | 5032 | CODE ENFORCEMENT | FUEL CONSUMED | \$ 362.58 | \$ - | \$ - |
| 00103528609 | 5042 | COMM DEV COMMUNICATIONS | COMMUNICATIONS | \$ 618.73 | \$ 2,500.00 | \$ 100.00 |
| 00103558100 | 5011 | COMM DEV ADMINISTRATION | REGULAR SALARIES | \$ 102,036.00 | \$ 102,036.00 | \$ 103,056.00 |
| 00103558100 | 5021 | COMM DEV ADMINISTRATION | INSURANCE BENEFITS | \$ 29,821.17 | \$ 31,702.00 | \$ 31,439.00 |
| 00103558100 | 5023 | COMM DEV ADMINISTRATION | UNIFORMS AND CLOTHING | \$ - | \$ - | \$ - |
| 00103558100 | 5031 | COMM DEV ADMINISTRATION | OFFICE SUPPLIES | \$ 377.90 | \$ 485.00 | \$ 500.00 |
| 00103558100 | 5032 | COMM DEV ADMINISTRATION | FUEL CONSUMED | \$ - | \$ - | \$ - |
| 00103558100 | 5035 | COMM DEV ADMINISTRATION | SMALL TOOLS/MINOR EQUIP | \$ 298.75 | \$ 970.00 | \$ 500.00 |
| 00103558100 | 5036 | COMM DEV ADMINISTRATION | OPERATING SUPPLIES | \$ 79.64 | \$ 485.00 | \$ 250.00 |
| 00103558100 | 5043 | COMM DEV ADMINISTRATION | TRAVEL | \$ 1,131.73 | \$ 1,000.00 | \$ 1,000.00 |
| 00103558100 | 5046 | COMM DEV ADMINISTRATION | INSURANCE | \$ 18,079.56 | \$ 18,500.00 | \$ 11,300.00 |
| 00103558100 | 5049 | COMM DEV ADMINISTRATION | MISCELLANEOUS | \$ 26.00 | \$ 500.00 | \$ 250.00 |
| 00103558100 | 5149 | COMM DEV ADMINISTRATION | DUES/SUBSCRIPTIONS/MEMBER | \$ 760.00 | \$ 1,500.00 | \$ 1,500.00 |
| 00103558100 | 5449 | COMM DEV ADMINISTRATION | TRAINING REGISTRATIONS | \$ - | \$ 500.00 | \$ 500.00 |
| 00103558400 | 5043 | PLAN/COMM DEV TRAINING | TRAVEL | \$ - | \$ 500.00 | \$ - |
| 00103558400 | 5449 | PLAN/COMM DEV TRAINING | TRAINING REGISTRATIONS | \$ 275.00 | \$ 1,000.00 | \$ 1,000.00 |
| 00103558607 | 5011 | PLANNING & ZONING | REGULAR SALARIES | \$ 191,156.37 | \$ 195,750.00 | \$ 201,815.00 |
| 00103558607 | 5012 | PLANNING & ZONING | OVERTIME | \$ 64.74 | \$ - | \$ - |
| 00103558607 | 5021 | PLANNING & ZONING | INSURANCE BENEFITS | \$ 72,777.58 | \$ 77,776.00 | \$ 81,561.00 |
| 00103558607 | 5022 | PLANNING & ZONING | WELLNESS INCENTIVE | \$ 58.41 | \$ 600.00 | \$ 600.00 |
| 00103558607 | 5031 | PLANNING & ZONING | OFFICE SUPPLIES | \$ 592.17 | \$ 2,425.00 | \$ 1,500.00 |
| 00103558607 | 5035 | PLANNING & ZONING | SMALL TOOLS/MINOR EQUIP | \$ - | \$ 1,455.00 | \$ 500.00 |
| 00103558607 | 5036 | PLANNING & ZONING | OPERATING SUPPLIES | \$ 3,338.07 | \$ 1,500.00 | \$ 1,250.00 |
| 00103558607 | 5041 | PLANNING & ZONING | PROFESSIONAL SERVICES | \$ 525.50 | \$ 8,000.00 | \$ 5,000.00 |
| 00103558607 | 5042 | PLANNING & ZONING | COMMUNICATIONS | \$ 1,379.08 | \$ 4,850.00 | \$ 5,000.00 |
| 00103558607 | 5043 | PLANNING & ZONING | TRAVEL | \$ 402.00 | \$ 1,500.00 | \$ 1,500.00 |
| 00103558607 | 5044 | PLANNING & ZONING | ADVERTISING | \$ 4,463.48 | \$ 9,159.58 | \$ 8,000.00 |
| 00103558607 | 5048 | PLANNING & ZONING | REPAIRS & MAINTENANCE | \$ - | \$ 970.00 | \$ - |
| 00103558607 | 5049 | PLANNING & ZONING | MISCELLANEOUS | \$ 295.77 | \$ 1,000.00 | \$ 250.00 |
| 00103558607 | 5149 | PLANNING & ZONING | DUES/SUBSCRIPTIONS/MEMBER | \$ - | \$ - | \$ 1,500.00 |
| 00103558607 | 5641 | PLANNING & ZONING | HEARINGS EXAMINER SVCS | \$ - | \$ 5,000.00 | \$ 2,500.00 |
| 00103594500 | 5064 | PLAN/BLDG CAPITAL OUTLAY | MACHINERY & EQUIPMENT | \$ - | \$ - | \$ - |
| Total Expenditures | | | | \$ 732,621.58 | \$ 735,059.58 | \$ 714,101.00 |

City of Washougal 2012 Preliminary Budget

Fund 001-04 Engineering

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 59,908 | \$ 60,952 | \$ 91,722 |
| Operations and Maintenance | \$ 2,081 | \$ 2,100 | \$ 5,600 |
| Professional Services | \$ 83,712 | \$ 100,600 | \$ 80,700 |
| Capital Purchases | \$ - | \$ - | \$ - |
| Total Engineering Services | \$ 145,701 | \$ 163,652 | \$ 178,022 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|----------------|------------------|-------------------|
| 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 | 0.85 |
| Totals | 1.00 | 0.60 | 0.85 |

Highlights:

The 2012 budget includes professional services for a contract engineer to help with general city engineering reviews and standards development. It also includes an additional .25 FTE to support on-going projects. Other engineering costs are recovered through development fees.

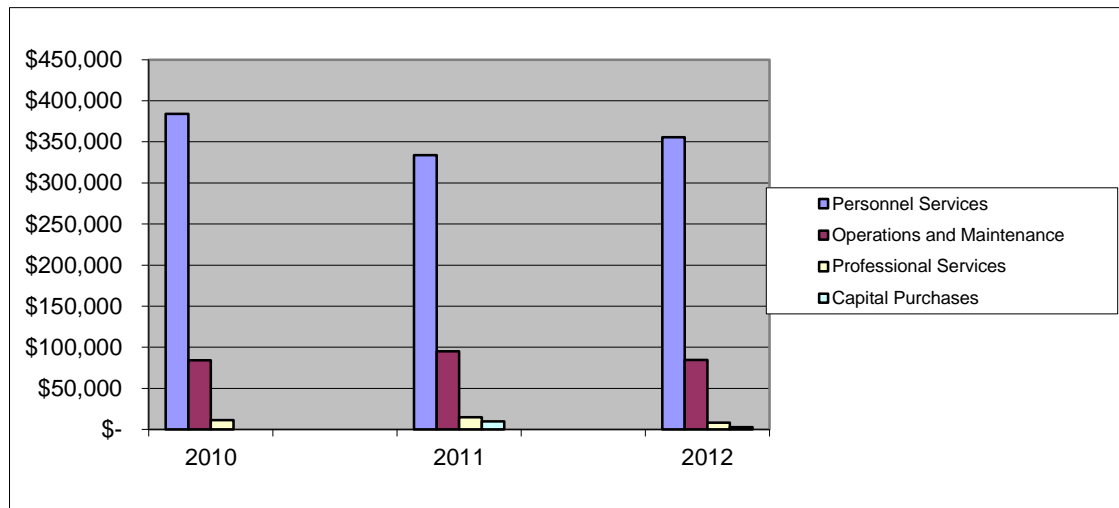
Fund 001-04 General Engineering Services
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|------------------------|---------------------------|----------------------|----------------------|----------------------------|
| 00104532200 | 5011 | REGULAR SALARIES | GEN ENGINEERING SVCS | \$ 44,391.74 | \$ 44,465.00 | \$ 66,001.00 |
| 00104532200 | 5021 | INSURANCE BENEFITS | GEN ENGINEERING SVCS | \$ 15,516.03 | \$ 16,487.00 | \$ 25,721.00 |
| 00104532200 | 5032 | FUEL CONSUMED | GEN ENGINEERING SVCS | \$ - | \$ - | \$ 1,000.00 |
| 00104532200 | 5036 | OPERATING SUPPLIES | GEN ENGINEERING SVCS | \$ - | \$ - | \$ 100.00 |
| 00104532200 | 5041 | PROFESSIONAL SERVICES | GEN ENGINEERING SVCS | \$ 83,011.74 | \$ 100,000.00 | \$ 75,000.00 |
| 00104532200 | 5042 | COMMUNICATIONS | GEN ENGINEERING SVCS | \$ 700.00 | \$ 600.00 | \$ 700.00 |
| 00104532200 | 5046 | INSURANCE | GEN ENGINEERING SVCS | \$ 2,081.01 | \$ 2,100.00 | \$ 1,500.00 |
| 00104532301 | 5041 | PROFESSIONAL SERVICES | GEN ENG STUDIES & SURVEYS | \$ - | \$ - | \$ 5,000.00 |
| 00104532400 | 5043 | TRAVEL | GEN ENGINEERING TRAINING | \$ - | \$ - | \$ 1,500.00 |
| 00104532400 | 5049 | MISCELLANEOUS | GEN ENGINEERING TRAINING | \$ - | \$ - | \$ 1,000.00 |
| 00104532400 | 5449 | TRAINING REGISTRATIONS | GEN ENGINEERING TRAINING | \$ - | \$ - | \$ 500.00 |
| TOTAL EXPENDITURES | | | | \$ 145,700.52 | \$ 163,652.00 | \$ 178,022.00 |

City of Washougal
2012 Preliminary Budget

Fund 001-04 Parks

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 384,109 | \$ 333,768 | \$ 355,784 |
| Operations and Maintenance | \$ 84,244 | \$ 95,063 | \$ 84,525 |
| Professional Services | \$ 11,476 | \$ 14,744 | \$ 8,200 |
| Capital Purchases | \$ - | \$ 9,700 | \$ 3,000 |
| Total Parks Services | \$ 479,829 | \$ 453,275 | \$ 451,509 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------------------------|----------------|------------------|-------------------|
| Public Works Director | 0.050 | 0.025 | 0.025 |
| PW Superintendent | 0.000 | 0.000 | 0.000 |
| Parks/Cemetery/Facilities Manager | 0.750 | 0.750 | 0.750 |
| Executive Assistant | 0.050 | 0.025 | 0.025 |
| Administrative Assistant | 0.100 | 0.050 | 0.050 |
| Maintenance Worker I/II/III | 2.650 | 2.450 | 2.550 |
| Totals | 3.60 | 3.30 | 3.40 |

Highlights:

The 2012 budget continues 2011 services. Major park development projects are funded in other funds (e.g. Park Impact Fee Fund).

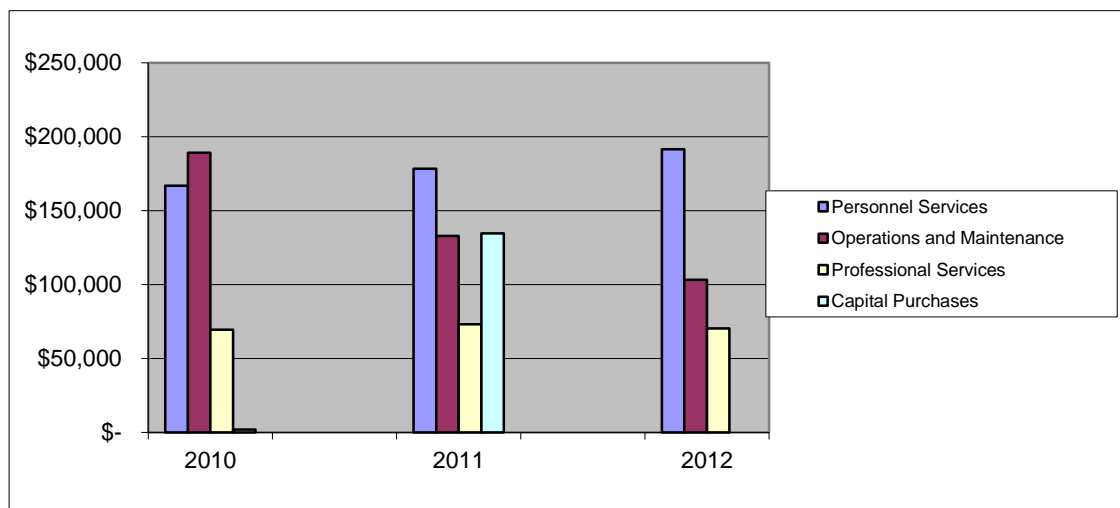
Fund 001-04 Parks
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|---------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|
| 00104576805 | 5011 | REGULAR SALARIES | PARKS OPS & MAINTENANCE | \$ 247,760.70 | \$ 208,824.00 | \$ 232,351.00 |
| 00104576805 | 5012 | OVERTIME | PARKS OPS & MAINTENANCE | \$ 1,852.71 | \$ 17,255.00 | \$ 5,000.00 |
| 00104576805 | 5013 | REGULAR SALARY - SUMMER | PARKS OPS & MAINTENANCE | \$ 28,377.42 | \$ 15,000.00 | \$ 18,800.00 |
| 00104576805 | 5021 | INSURANCE BENEFITS | PARKS OPS & MAINTENANCE | \$ 105,338.10 | \$ 91,500.00 | \$ 99,133.00 |
| 00104576805 | 5022 | WELLNESS INCENTIVE | PARKS OPS & MAINTENANCE | \$ - | \$ 989.00 | \$ - |
| 00104576805 | 5023 | UNIFORMS AND CLOTHING | PARKS OPS & MAINTENANCE | \$ 780.00 | \$ 200.00 | \$ 500.00 |
| 00104576805 | 5031 | OFFICE SUPPLIES | PARKS OPS & MAINTENANCE | \$ 1,061.64 | \$ 970.00 | \$ 700.00 |
| 00104576805 | 5032 | FUEL CONSUMED | PARKS OPS & MAINTENANCE | \$ 7,891.93 | \$ 10,670.00 | \$ 10,000.00 |
| 00104576805 | 5035 | SMALL TOOLS/MINOR EQUIP | PARKS OPS & MAINTENANCE | \$ 1,566.37 | \$ 4,850.00 | \$ 3,000.00 |
| 00104576805 | 5036 | OPERATING SUPPLIES | PARKS OPS & MAINTENANCE | \$ 32,872.84 | \$ 24,250.00 | \$ 25,375.00 |
| 00104576805 | 5038 | PARK BOARD DISCRETIONARY | PARKS OPS & MAINTENANCE | \$ 1,325.45 | \$ 2,000.00 | \$ 2,000.00 |
| 00104576805 | 5041 | PROFESSIONAL SERVICES | PARKS OPS & MAINTENANCE | \$ 10,818.74 | \$ 14,550.00 | \$ 8,000.00 |
| 00104576805 | 5042 | COMMUNICATIONS | PARKS OPS & MAINTENANCE | \$ 657.08 | \$ 194.00 | \$ 200.00 |
| 00104576805 | 5043 | TRAVEL | PARKS OPS & MAINTENANCE | \$ 32.68 | \$ 2,425.00 | \$ - |
| 00104576805 | 5045 | OPERATING RENTALS/LEASES | PARKS OPS & MAINTENANCE | \$ 848.15 | \$ 2,910.00 | \$ 1,000.00 |
| 00104576805 | 5046 | INSURANCE | PARKS OPS & MAINTENANCE | \$ 8,971.74 | \$ 9,200.00 | \$ 7,150.00 |
| 00104576805 | 5047 | UTILITY SERVICES | PARKS OPS & MAINTENANCE | \$ 11,919.19 | \$ 6,568.00 | \$ 10,000.00 |
| 00104576805 | 5048 | REPAIRS & MAINTENANCE | PARKS OPS & MAINTENANCE | \$ 6,276.39 | \$ 19,400.00 | \$ 18,000.00 |
| 00104576805 | 5049 | MISCELLANEOUS | PARKS OPS & MAINTENANCE | \$ 10,187.87 | \$ 9,638.00 | \$ 5,500.00 |
| 00104576805 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | PARKS OPS & MAINTENANCE | \$ 433.00 | \$ 242.00 | \$ 300.00 |
| 00104576805 | 5449 | TRAINING REGISTRATIONS | PARKS OPS & MAINTENANCE | \$ 856.65 | \$ 1,940.00 | \$ 1,500.00 |
| 00104594576 | 5061 | LAND AND LAND IMPROVEMENT | PARKS CAPITAL OUTLAY | \$ - | \$ 9,700.00 | \$ 3,000.00 |
| TOTAL EXPENDITURES | | | | <u>\$ 479,828.65</u> | <u>\$ 453,275.00</u> | <u>\$ 451,509.00</u> |

City of Washougal 2012 Preliminary Budget

Fund 001-04 City Buildings Operations and Maintenance

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------------------|-------------------|-------------------|-------------------|
| Personnel Services | \$ 166,821 | \$ 178,224 | \$ 191,577 |
| Operations and Maintenance | \$ 189,045 | \$ 132,868 | \$ 103,149 |
| Professional Services | \$ 69,397 | \$ 73,200 | \$ 70,390 |
| Capital Purchases | \$ 1,954 | \$ 134,700 | \$ - |
| Total City Buildings Services | \$ 427,218 | \$ 518,992 | \$ 365,116 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------------------------|----------------|------------------|-------------------|
| Public Works Director | 0.050 | 0.050 | 0.025 |
| Assistant Public Works Director | 0.050 | 0.050 | 0.000 |
| PW Superintendent | 0.000 | 0.000 | 0.000 |
| Parks/Cemetery/Facilities Manager | 0.250 | 0.250 | 0.250 |
| Executive Assistant | 0.050 | 0.050 | 0.025 |
| Administrative Assistant | 0.000 | 0.000 | 0.000 |
| Maintenance Worker I/II/III | 1.300 | 1.300 | 1.400 |
| Totals | 1.70 | 1.70 | 1.70 |

Highlights:

The 2012 budget includes care, maintenance, and utility costs of City Facilities and Janitorial Services.

Fund 001-04 City Buildings Operations & Maintenance
Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|--------------------------|---------------------------|----------------------|----------------------|----------------------------|
| 00104518205 | 5011 | REGULAR SALARIES | FACILITIES OPS & MAINT | \$ 119,440.63 | \$ 116,790.00 | \$ 127,708.00 |
| 00104518205 | 5012 | OVERTIME | FACILITIES OPS & MAINT | \$ 961.64 | \$ 5,513.00 | \$ 5,513.00 |
| 00104518205 | 5013 | REGULAR SALARY - SUMMER | FACILITIES OPS & MAINT | \$ - | \$ - | \$ 5,000.00 |
| 00104518205 | 5021 | INSURANCE BENEFITS | FACILITIES OPS & MAINT | \$ 45,924.03 | \$ 55,500.00 | \$ 52,956.00 |
| 00104518205 | 5023 | UNIFORMS AND CLOTHING | FACILITIES OPS & MAINT | \$ 495.00 | \$ 421.00 | \$ 400.00 |
| 00104518205 | 5031 | OFFICE SUPPLIES | FACILITIES OPS & MAINT | \$ 565.35 | \$ 437.00 | \$ 200.00 |
| 00104518205 | 5032 | FUEL CONSUMED | FACILITIES OPS & MAINT | \$ 4,964.59 | \$ 3,880.00 | \$ 6,500.00 |
| 00104518205 | 5035 | SMALL TOOLS/MINOR EQUIP | FACILITIES OPS & MAINT | \$ 3,450.77 | \$ 2,425.00 | \$ 1,000.00 |
| 00104518205 | 5036 | OPERATING SUPPLIES | FACILITIES OPS & MAINT | \$ 35,223.60 | \$ 23,870.00 | \$ 23,000.00 |
| 00104518205 | 5041 | PROFESSIONAL SERVICES | FACILITIES OPS & MAINT | \$ 51,255.15 | \$ 58,200.00 | \$ 45,000.00 |
| 00104518205 | 5042 | COMMUNICATIONS | FACILITIES OPS & MAINT | \$ 3,391.17 | \$ - | \$ 3,390.00 |
| 00104518205 | 5043 | TRAVEL | FACILITIES OPS & MAINT | \$ 0.51 | \$ 194.00 | \$ - |
| 00104518205 | 5044 | ADVERTISING | FACILITIES OPS & MAINT | \$ 151.47 | \$ 242.00 | \$ - |
| 00104518205 | 5045 | OPERATING RENTALS/LEASES | FACILITIES OPS & MAINT | \$ 122.44 | \$ 3,300.00 | \$ 1,000.00 |
| 00104518205 | 5046 | INSURANCE | FACILITIES OPS & MAINT | \$ 8,049.34 | \$ 8,250.00 | \$ 6,650.00 |
| 00104518205 | 5047 | UTILITY SERVICES | FACILITIES OPS & MAINT | \$ 52,909.25 | \$ 43,650.00 | \$ 37,000.00 |
| 00104518205 | 5048 | REPAIRS & MAINTENANCE | FACILITIES OPS & MAINT | \$ 50,545.21 | \$ 43,650.00 | \$ 25,024.00 |
| 00104518205 | 5049 | MISCELLANEOUS | FACILITIES OPS & MAINT | \$ 32,221.40 | \$ 2,000.00 | \$ 2,000.00 |
| 00104518205 | 5053 | INTERGOVT TAXES | FACILITIES OPS & MAINT | \$ 423.72 | \$ 776.00 | \$ 775.00 |
| 00104518205 | 5449 | TRAINING REGISTRATIONS | FACILITIES OPS & MAINT | \$ 417.80 | \$ 194.00 | \$ - |
| 00104528609 | 5042 | COMMUNICATIONS | GEN PW COMMUNICATIONS | \$ 14,750.86 | \$ 15,000.00 | \$ 22,000.00 |
| 00104594518 | 5062 | BLDGS AND STRUCTURES | FACILITIES CAPITAL OUTLAY | \$ 1,953.77 | \$ - | \$ - |
| 00104594518 | 5063 | OTHER IMPROVEMENTS | FACILITIES CAPITAL OUTLAY | \$ - | \$ 134,700.00 | \$ - |
| Total Expenditures | | | | \$ 427,217.70 | \$ 518,992.00 | \$ 365,116.00 |

City of Washougal
2012 Preliminary Budget

Fund 101 Street Fund Revenue Summary

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|------------|---|------------------------|--------------------------|-------------------------------|
| 311-000-00 | General Property Taxes | \$ 862,190.41 | \$ - | \$ - |
| 316-000-00 | Utility Taxes | \$ 188,125.15 | \$ 200,000.00 | \$ - |
| 320-000-00 | Licenses/Permits/Franchise Fees | \$ 125,250.04 | \$ 125,000.00 | \$ - |
| 330-000-00 | State Shared Revenues/Grants | \$ 307,164.59 | \$ 300,000.00 | \$ 300,000.00 |
| 340-000-00 | General Government Charges | \$ 3,100.00 | \$ 5,000.00 | \$ 10,000.00 |
| 360-000-00 | Interest and Rents | \$ 1,689.11 | \$ 1,500.00 | \$ 500.00 |
| 369-000-00 | Miscellaneous Sales | \$ - | \$ - | \$ 3,000.00 |
| 390-000-00 | Other Revenue Sources/Transfers | \$ - | \$ - | \$ 666,284.00 |
| | Subtotal Revenues | \$ 1,487,519.30 | \$ 631,500.00 | \$ 979,784.00 |
| 308-000-00 | Beginning Fund Balance | \$ 503,026.00 | \$ 904,831.00 | \$ 483,428.00 |
| | Total Revenues and Fund Balance | \$ 1,990,545.30 | \$ 1,536,331.00 | <u>\$ 1,463,212.00</u> |
| | Subtotal Expenditures | | | \$ 979,784.00 |
| | Ending Fund Balance-Contingency | | | <u>\$ 483,428.00</u> |
| | Total Expenditures and Ending Fund Balance | | | <u>\$ 1,463,212.00</u> |

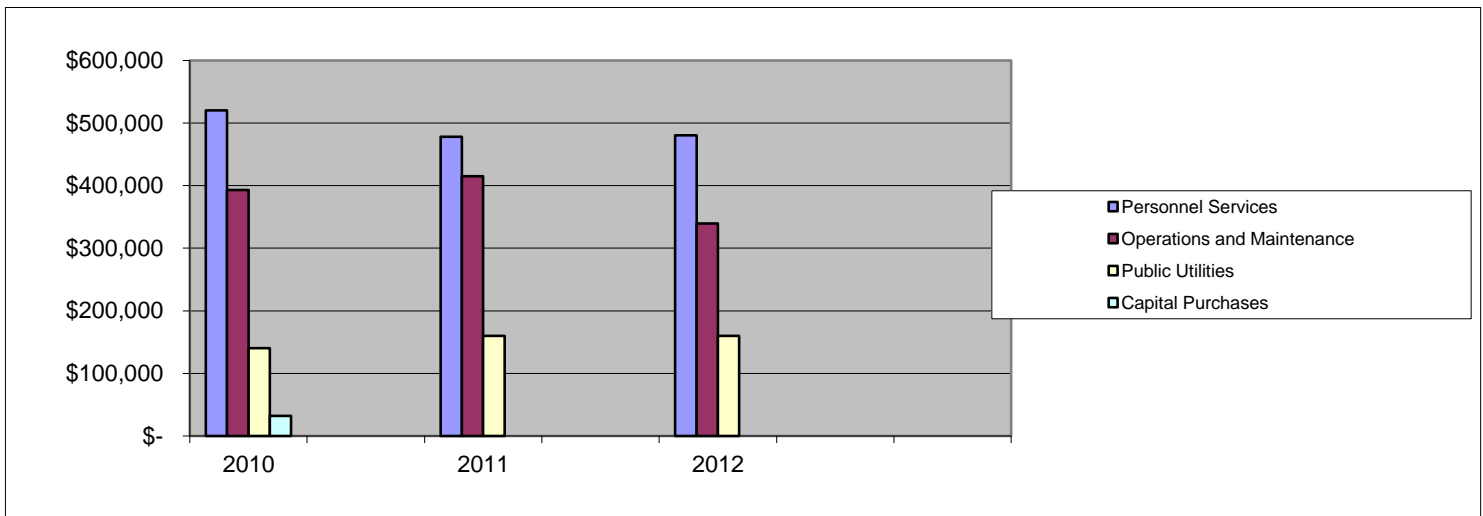
Highlights:

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 Street Fund use. 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
2012 Preliminary Budget

Fund 101 Street Operations & Maintenance

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------------------------------|---------------------|---------------------|-------------------|
| Personnel Services | \$ 520,034 | \$ 478,153 | \$ 480,484 |
| Operations and Maintenance | \$ 393,150 | \$ 414,750 | \$ 339,300 |
| Public Utilities | \$ 140,265 | \$ 160,000 | \$ 160,000 |
| Capital Purchases | \$ 32,265 | \$ - | \$ - |
| Total Streets O&M Services | \$ 1,085,714 | \$ 1,052,903 | \$ 979,784 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------------------------|----------------|------------------|-------------------|
| Public Works Director | 0.25 | 0.25 | 0.25 |
| Assistant Public Works Director | 0.38 | 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 | 3.40 | 3.40 |
| Totals | 5.98 | 4.98 | 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. The Street Fund staffing reduced by one position in 2011 to fill a position in Stormwater that has been vacant. The decrease in the 2012 budget reflects a reduction in support services indirect costs related to the new Cost Allocation Plan.

Fund 101 - Street Fund
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|----------------------|---------|-------------------------|---------------------------|------------------------|----------------------|----------------------|
| 10100308000 | 3081000 | BEGINNING FUND BALANCE | BEGINNING FUND BALANCE | \$ - | \$ - | \$ - |
| 10100311000 | 3111000 | REAL & PERSONAL PROP TX | REAL & PERS PROP TAX | \$ 862,190.41 | \$ - | \$ - |
| 10100316000 | 3165100 | BUS & OCCUP TAX | ELECTRICITY | \$ 188,125.15 | \$ 200,000.00 | \$ - |
| 10100321000 | 3219100 | LICENSES & PERMITS | FRANCHISE FEES | \$ 125,000.04 | \$ 125,000.00 | \$ - |
| 10100322000 | 3224000 | STREET & CURB PERMITS | STREET & CURB PERMITS | \$ 250.00 | \$ - | \$ - |
| 10100331000 | 3310970 | DIRECT FEDERAL GRANTS | FEMA - PUBLIC ASSISTANCE | \$ 6,743.71 | \$ - | \$ - |
| 10100336000 | 3360087 | STATE ENTITLEMENTS | MOTOR VEH FUEL TX CITY ST | \$ 300,420.88 | \$ 300,000.00 | \$ 300,000.00 |
| 10100345000 | 3458300 | ECONOMIC ENVIRONMENT | PLAN CHECKING | \$ 3,100.00 | \$ 5,000.00 | \$ 10,000.00 |
| 10100361000 | 3611100 | INTEREST/OTHER EARNINGS | INVESTMENT INTERST | \$ 1,689.11 | \$ 1,500.00 | \$ 500.00 |
| 10100369000 | 3691000 | OTHER MISC REVENUES | SALE OF SCRAP/JUNK | | | \$ 3,000.00 |
| 10100397000 | 3970101 | TRANSFER IN | TRANSFER IN | | | \$ 666,284.00 |
| TOTAL REVENUE | | | | \$ 1,487,519.30 | \$ 631,500.00 | \$ 979,784.00 |

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---|---------|---------------------------|---------------------------|------------------------|------------------------|----------------------|
| 10100508000 | 5001 | ENDING FUND BALANCES | ENDING FUND BALANCE | \$ - | \$ - | |
| 10108528609 | 5042 | COMMUNICATIONS | ROAD/STREETS COMMUNICATIO | \$ 5,458.52 | \$ 6,000.00 | \$ 6,000.00 |
| 10108542315 | 5011 | REGULAR SALARIES | ROADWAY MAINTENANCE | \$ 356,478.49 | \$ 324,553.00 | \$ 309,349.00 |
| 10108542315 | 5012 | OVERTIME | ROADWAY MAINTENANCE | \$ 1,319.86 | \$ 10,000.00 | \$ 10,000.00 |
| 10108542315 | 5013 | REGULAR SALARY - SUMMER | ROADWAY MAINTENANCE | \$ 20,387.99 | \$ - | \$ 18,000.00 |
| 10108542315 | 5021 | INSURANCE BENEFITS | ROADWAY MAINTENANCE | \$ 140,348.13 | \$ 141,000.00 | \$ 140,535.00 |
| 10108542315 | 5023 | UNIFORMS AND CLOTHING | ROADWAY MAINTENANCE | \$ 1,500.00 | \$ 2,600.00 | \$ 2,600.00 |
| 10108542315 | 5035 | SMALL TOOLS/MINOR EQUIP | ROADWAY MAINTENANCE | \$ 3,834.32 | \$ 2,500.00 | \$ 2,500.00 |
| 10108542315 | 5036 | OPERATING SUPPLIES | ROADWAY MAINTENANCE | \$ 87,719.97 | \$ 80,000.00 | \$ 75,000.00 |
| 10108542315 | 5041 | PROFESSIONAL SERVICES | ROADWAY MAINTENANCE | \$ 84,527.30 | \$ 75,000.00 | \$ 50,000.00 |
| 10108542315 | 5045 | OPERATING RENTALS/LEASES | ROADWAY MAINTENANCE | \$ 1,131.10 | \$ 2,000.00 | \$ 2,000.00 |
| 10108542315 | 5049 | MISCELLANEOUS | ROADWAY MAINTENANCE | \$ 77.42 | \$ - | \$ - |
| 10108542635 | 5047 | UTILITY SERVICES | STREET LIGHTING MAINT | \$ 140,265.26 | \$ 160,000.00 | \$ 160,000.00 |
| 10108542635 | 5048 | REPAIRS & MAINTENANCE | STREET LIGHTING MAINT | \$ 27,452.36 | \$ 24,000.00 | \$ 45,000.00 |
| 10108542645 | 5048 | REPAIRS & MAINTENANCE | TRAFFIC CONTROL MAINT | \$ 9,116.15 | \$ - | \$ - |
| 10108542915 | 5031 | OFFICE SUPPLIES | RD/ST MAINT ADMINISTRATIO | \$ 1,693.34 | \$ 1,000.00 | \$ 1,400.00 |
| 10108542915 | 5032 | FUEL CONSUMED | RD/ST MAINT ADMINISTRATIO | \$ 11,537.25 | \$ 12,000.00 | \$ 15,000.00 |
| 10108542915 | 5149 | DUES/SUBSCRIPTIONS/MEMBER | RD/ST MAINT ADMINISTRATIO | \$ 108.50 | \$ 150.00 | \$ 100.00 |
| 10108543100 | 5044 | ADVERTISING | RD/ST EXECUTIVE ADMIN | \$ 261.28 | \$ 500.00 | \$ 500.00 |
| 10108543100 | 5046 | INSURANCE | RD/ST EXECUTIVE ADMIN | \$ 15,081.90 | \$ 15,500.00 | \$ 12,150.00 |
| 10108543316 | 5091 | INDIRECT COSTS | RD/ST ADMIN GEN SVCS | \$ 138,980.00 | \$ 188,000.00 | \$ 120,000.00 |
| 10108543500 | 5047 | UTILITY SERVICES | RD/ST ADMIN FACILITIES | \$ 4,720.14 | \$ 7,000.00 | \$ 8,500.00 |
| 10108543616 | 5043 | TRAVEL | RD/ST ADMIN TRAINING | \$ 2.56 | \$ 100.00 | \$ 50.00 |
| 10108543616 | 5449 | TRAINING REGISTRATIONS | RD/ST ADMIN TRAINING | \$ 1,447.88 | \$ 1,000.00 | \$ 1,100.00 |
| 10108594500 | 5063 | OTHER IMPROVEMENTS | ROAD/STREETS CAPITAL | \$ 32,264.76 | \$ - | \$ - |
| 10108594500 | 5064 | MACHINERY & EQUIPMENT | ROAD/STREETS CAPITAL | \$ - | \$ - | |
| TOTAL EXPENDITURES | | | | \$ 1,085,714.48 | \$ 1,052,903.00 | \$ 979,784.00 |
| TOTAL EXPENDITURES LESS INDIRECT COSTS | | | | \$ 946,734.48 | \$ 864,903.00 | \$ 859,784.00 |

City of Washougal
2012 Preliminary Budget

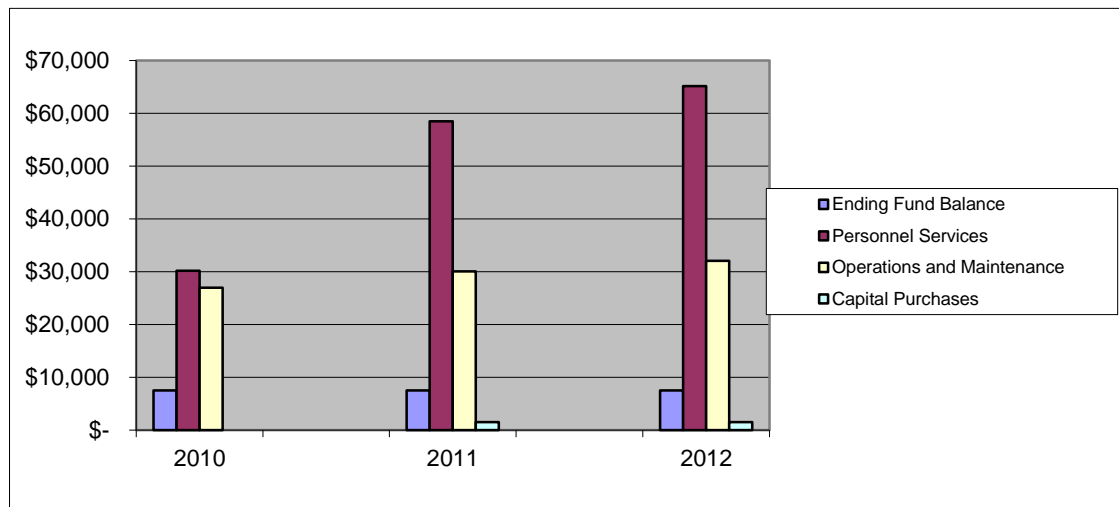
Fund 103 Cemetery Services Fund

| Revenues | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|--|------------------------------|------------------|--------------------------|
| 343-000-00 | General Services/Cemetery Fees | \$ 31,971 | \$ 37,700 | \$ 30,500 |
| 360-000-00 | Interest/Rents/Capital Assessments | \$ 2,067 | \$ 2,000 | \$ 3,000 |
| 367-000-00 | Contributions | \$ 294 | \$ 300 | \$ 400 |
| 390-000-00 | Other Revenue Sources | \$ 20,000 | \$ 50,000 | \$ 73,000 |
| Subtotal Revenues | | \$ 54,332 | \$ 90,000 | \$ 106,900 |
| 308-000-00 | Beginning Fund Balance | \$ 10,356 | \$ 7,544 | \$ 7,544 |
| 308-000-00 | Beginning Fund Balance - Capital Reserve | | | |
| 308-000-00 | Beginning Fund Balance - Donations | | | |
| Total Revenues and Fund Balance | | \$ 64,688 | \$ 97,544 | <u>\$ 114,444</u> |
| Expenditures | | | | |
| | | Subtotal Expenditures | | \$ 106,239 |
| | | Ending Fund Balance | | <u>\$ 7,544</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 113,783</u> |

City of Washougal
2012 Preliminary Budget

Fund 103 Cemetery Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--------------------------------|------------------|------------------|-------------------|
| Ending Fund Balance | \$ 7,544 | \$ 7,544 | \$ 7,544 |
| Personnel Services | \$ 30,163 | \$ 58,469 | \$ 65,154 |
| Operations and Maintenance | \$ 26,981 | \$ 30,031 | \$ 32,041 |
| Capital Purchases | \$ - | \$ 1,500 | \$ 1,500 |
| Total Cemetery Services | \$ 64,688 | \$ 97,544 | \$ 106,239 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------------------|----------------|------------------|-------------------|
| Maintenance Worker I/II/III | 0.25 | 0.55 | 0.55 |
| Totals | 0.25 | 0.55 | 0.55 |

Fund 103 - Cemetary Services
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|------------------------|----------------|---------------------------|---------------------------|---------------------|----------------------|--------------------------------|
| 10300308000 | 3081000 | BEGINNING NET CASH/INVST | BEGINNING FUND BALANCE | \$ - | \$ - | \$ - |
| 10300308000 | 3081002 | BEGINNING NET CASH/INVST | BFB - DONATIONS | \$ - | \$ 4,020.00 | \$ - |
| 10300308000 | 3081003 | BEGINNING NET CASH/INVST | BFB - CAPITAL RESERVES | \$ - | \$ 9,000.00 | \$ - |
| 10300343000 | 3436000 | PHYSICAL ENVIRONMENT | CEMETERY SERVICES | \$ 31,412.32 | \$ 37,000.00 | \$ 30,000.00 |
| 10300361000 | 3611100 | INTEREST/OTHER EARNINGS | INVESTMENT INTEREST | \$ 847.41 | \$ 800.00 | \$ 2,000.00 |
| 10300366000 | 3661000 | INTERFUND/DEPT MISC REV | INTERFUND LOAN INTEREST | \$ - | \$ - | \$ - |
| 10300367000 | 3671100 | CONTR/DONAT PVT SOURCES | PRIVATE SOURCES GIFTS/DON | \$ 293.82 | \$ 300.00 | \$ 400.00 |
| 10300368000 | 3681000 | CAPITAL | CAPITAL REVENUE | \$ 1,220.00 | \$ 1,200.00 | \$ 1,000.00 |
| 10300386000 | 3861000 | NON REVENUE | STATE EXCISE TAX | \$ 558.83 | \$ 700.00 | \$ 500.00 |
| 10300395000 | 3951000 | DISPOSITION OF CAP ASSETS | SALE OF CAPITAL ASSETS | \$ - | \$ - | \$ - |
| 10300397000 | 3970000 | TRANSFERS IN | TRANSFERS IN | \$ 20,000.00 | \$ 50,000.00 | \$ 73,000.00 |
| TOTAL REVENUE | | | | \$ 54,332.38 | \$ 103,020.00 | \$ 106,900.00 |

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|--------------------------|--------------------------|---------------------|----------------------|--------------------------------|
| 10300508000 | 5001 | ENDING FUND BALANCES | ENDING FUND BALANCE | \$ - | \$ 420.00 | \$ 7,544.00 |
| 10300508000 | 5002 | EFB - DONATIONS | ENDING FUND BALANCE | \$ - | \$ 3,600.00 | \$ - |
| 10300508000 | 5003 | EFB - CAPITAL RESERVES | ENDING FUND BALANCE | \$ - | \$ 9,000.00 | \$ - |
| 10304536200 | 5011 | REGULAR SALARIES | CEMETERY SVCS & OPS | \$ 8,603.40 | \$ 36,186.00 | \$ 37,368.00 |
| 10304536200 | 5012 | OVERTIME | CEMETERY SVCS & OPS | \$ 217.76 | \$ 1,060.00 | \$ 1,000.00 |
| 10304536200 | 5013 | REGULAR SALARY - SUMMER | CEMETERY SVCS & OPS | \$ 15,420.83 | \$ 5,000.00 | \$ 10,320.00 |
| 10304536200 | 5021 | INSURANCE BENEFITS | CEMETERY SVCS & OPS | \$ 5,846.30 | \$ 16,023.00 | \$ 16,466.00 |
| 10304536200 | 5023 | UNIFORMS AND CLOTHING | CEMETERY SVCS & OPS | \$ 75.00 | \$ 200.00 | \$ - |
| 10304536200 | 5032 | FUEL CONSUMED | CEMETERY SVCS & OPS | \$ 2,155.65 | \$ 2,500.00 | \$ 2,500.00 |
| 10304536200 | 5034 | SUPPLIES FOR RESALE | CEMETERY SVCS & OPS | \$ 3,487.30 | \$ 4,000.00 | \$ 4,000.00 |
| 10304536200 | 5035 | SMALL TOOLS/MINOR EQUIP | CEMETERY SVCS & OPS | \$ 24.88 | \$ 750.00 | \$ 750.00 |
| 10304536200 | 5036 | OPERATING SUPPLIES | CEMETERY SVCS & OPS | \$ 2,145.25 | \$ 6,000.00 | \$ 6,000.00 |
| 10304536200 | 5041 | PROFESSIONAL SERVICES | CEMETERY SVCS & OPS | \$ 738.66 | \$ 1,000.00 | \$ 1,000.00 |
| 10304536200 | 5045 | OPERATING RENTALS/LEASES | CEMETERY SVCS & OPS | \$ - | \$ - | \$ 100.00 |
| 10304536200 | 5046 | INSURANCE | CEMETERY SVCS & OPS | \$ 597.27 | \$ 650.00 | \$ 1,115.00 |
| 10304536200 | 5048 | REPAIRS & MAINTENANCE | CEMETERY SVCS & OPS | \$ 479.70 | \$ 3,000.00 | \$ 3,000.00 |
| 10304536200 | 5049 | MISCELLANEOUS | CEMETERY SVCS & OPS | \$ 168.45 | \$ 1,855.00 | \$ 1,800.00 |
| 10304536200 | 5053 | INTERGOVT TAXES | CEMETERY SVCS & OPS | \$ 591.23 | \$ 776.00 | \$ 776.00 |
| 10304536500 | 5047 | UTILITY SERVICES | CEMETERY FACILITIES | \$ 15,592.26 | \$ 8,500.00 | \$ 10,000.00 |
| 10304581200 | 5079 | OTHER DEBT | CEMETERY NON-EXPENDITURE | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| 10304594500 | 5064 | MACHINERY & EQUIPMENT | CEMETERY CAPITAL OUTLAY | \$ - | \$ 1,500.00 | \$ 1,500.00 |
| TOTAL EXPENDITURES | | | | \$ 57,143.94 | \$ 103,020.00 | \$ 106,239.00 |

City of Washougal
2012 Preliminary Budget

Fund 604 Cemetery/Perpetual Care Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|-------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | |
| 343-000-00 | Lot Sales | \$ 1,478 | \$ 2,500 | \$ 2,500 |
| 367-000-00 | Donations/Contributions | \$ - | \$ - | \$ - |
| 390-000-00 | Other Revenue Sources | <u>\$ 1,000</u> | <u>\$ 1,000</u> | <u>\$ 1,000</u> |
| Subtotal Revenues | | \$ 2,478 | \$ 3,500 | \$ 3,500 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 287,347</u> | <u>\$ 289,825</u> | <u>\$ 293,325</u> |
| Total Revenue and Fund Balance | | <u>\$ 289,825</u> | <u>\$ 293,325</u> | <u>\$ 296,825</u> |
| Expenditures | | | | |
| Subtotal Expenditures | | | | \$ - |
| Ending Fund Balance | | | | <u>\$ 296,825</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 296,825</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
2012 Preliminary Budget

Fund 104 First Quarter Real Estate Excise Taxes Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------|---------------------------------------|----------------------------|--------------------------|--------------------------|
| Revenues | | | | |
| 317-000-00 | Real Estate Excise Taxes | \$ 195,137 | \$ 110,000 | \$ 110,000 |
| 333-000-00 | Grant Revenue | \$ 1,216,977 | \$ 125,000 | \$ - |
| 360-000-00 | Interest and Rents | \$ 1,136 | \$ 2,000 | \$ 2,000 |
| 390-000-00 | Other Revenue Sources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Subtotal Revenues | \$ 1,413,250 | \$ 237,000 | \$ 112,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 288,477</u> | <u>\$ 636,873</u> | <u>\$ 762,000</u> |
| | Total Revenue and Fund Balance | <u>\$ 1,701,727</u> | <u>\$ 873,873</u> | <u>\$ 874,000</u> |

Expenditures

| | |
|---|--------------------------|
| Bond Payment-Downtown Improvements | <u>\$ 95,000</u> |
| Subtotal Expenditures | \$ 95,000 |
| Ending Fund Balance-Future Street Improvements | <u>\$ 779,000</u> |
| Total Expenditures and Ending Fund Balance | <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.

City of Washougal
2012 Preliminary Budget

Fund 105 Park Impact Fee Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|---------------------------------|---------------------------------------|---------------------|-------------------|
| Revenues | | | | |
| 330-000-00 | Grant Revenues | \$ - | \$ 440,000 | \$ 150,000 |
| 340-000-00 | Impact Fees | \$ 49,210 | \$ 20,000 | \$ 20,000 |
| 360-000-00 | Interest and Rents | \$ 1,672 | \$ 2,000 | \$ 2,000 |
| 367-000-00 | Private Donations/Contributions | \$ - | \$ - | \$ - |
| Subtotal Revenues | | \$ 50,882 | \$ 462,000 | \$ 172,000 |
| 308-000-00 | Beginning Fund Balance | \$ 551,690 | \$ 582,613 | \$ 572,000 |
| Total Revenue and Fund Balance | | \$ 602,572 | \$ 1,044,613 | \$ 744,000 |
| Expenditures | | | | |
| | | Hathaway Boat Launch | \$ 150,000 | |
| | | Eldridge Park Board Walk Construction | \$ 50,000 | |
| | | Sandy Swimming Hole | \$ 250,000 | |
| Subtotal Expenditures | | | \$ 450,000 | |
| Ending Fund Balance-Future Park Development | | | \$ 294,000 | |
| Total Expenditures and Ending Fund Balance | | | \$ 744,000 | |

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
2012 Preliminary Budget

Fund 106 Second Quarter Real Estate Excise Taxes Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------|---------------------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | |
| 317-000-00 | Real Estate Excise Taxes | \$ 195,137 | \$ 110,000 | \$ 110,000 |
| 360-000-00 | Interest and Rents | \$ 1,639 | \$ 3,000 | \$ 3,000 |
| 390-000-00 | Other Revenue Sources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Subtotal Revenues | \$ 196,776 | \$ 113,000 | \$ 113,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 597,820</u> | <u>\$ 495,597</u> | <u>\$ 813,000</u> |
| | Total Revenue and Fund Balance | <u>\$ 794,596</u> | <u>\$ 608,597</u> | <u>\$ 926,000</u> |

Expenditures

| | | |
|--|---|--------------------------|
| | Streets Overlay/Slurry Seal Program | \$ 194,600 |
| | Bond Payment-Downtown Improvements | \$ 95,000 |
| | Transfer to Bond Guarantee Fund-Downtown Improvements | <u>\$ -</u> |
| | Subtotal Expenditures | \$ 289,600 |
| | Ending Fund Balance-Future Street Improvements | <u>\$ 636,400</u> |
| | Total Expenditures and Ending Fund Balance | <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
2012 Preliminary Budget

Fund 108 Hotel/Motel Tax Fund

| | | 2010 Actual | 2011 Budgeted | 2011 Requested |
|---------------------|---|-------------------------|-------------------------|-------------------------|
| Revenues | | | | |
| 313-000-00 | Hotel/Motel Taxes | \$ 35,501 | \$ 24,000 | \$ 24,000 |
| 360-000-00 | Interest and Rents | \$ 3,048 | \$ 100 | \$ 100 |
| 390-000-00 | Other Revenue Sources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Subtotal Revenues | \$ 38,549 | \$ 24,100 | \$ 24,100 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 22,313</u> | <u>\$ 42,862</u> | <u>\$ 9,000</u> |
| | Total Revenue and Fund Balance | <u>\$ 60,862</u> | <u>\$ 66,962</u> | <u>\$ 33,100</u> |
| Expenditures | | | | |
| | Subtotal Expenditures-Overnight Tourism Activity | | | \$ 27,000 |
| | Ending Fund Balance | | | <u>\$ 6,100</u> |
| | Total Expenditures and Ending Fund Balance | | | <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 2012 that will be expended for tourism activities by the Committee.

City of Washougal
2012 Preliminary Budget

Fund 110 Transportation Impact Fee Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------|---------------------------------------|--------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 330-000-00 | Grant Revenue | \$ 40,515 | \$ - | \$ - |
| 340-000-00 | Impact Fees | \$ - | \$ 35,000 | \$ 35,000 |
| 360-000-00 | Interest and Rents | \$ 1,897 | \$ 1,000 | \$ 1,000 |
| 390-000-00 | Other Revenue Sources | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Subtotal Revenues | \$ 42,412 | \$ 36,000 | \$ 36,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 773,708</u> | <u>\$ 399,280</u> | <u>\$ 61,000</u> |
| | Total Revenue and Fund Balance | <u>\$ 816,120</u> | <u>\$ 435,280</u> | <u>\$ 97,000</u> |

Expenditures

| | | |
|--|--|-------------------------|
| | Grant Match | <u>\$ 50,000</u> |
| | Subtotal Expenditures | \$ 50,000 |
| | Ending Fund Balance-Future Transportation Projects | <u>\$ 47,000</u> |
| | Total Expenditures and Ending Fund Balance | <u>\$ 97,000</u> |

Highlights:

The City collects Traffic Impact Fees at the time of building permit issuance. In 2011, all expenditures were associated with the E-Street project. In 2012 the budgeted expenditure amount will be used to maximize grant opportunities.

City of Washougal
2012 Preliminary Budget

Fund 118 PEG Fees Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------------|---|--------------------------|--------------------------|--------------------------|
| Revenues | | | | |
| 320-000-00 | Licenses and Permits | \$ 35,074 | \$ 32,000 | \$ 32,000 |
| 360-000-00 | Interest and Rents | \$ 210 | \$ 250 | \$ 250 |
| 390-000-00 | Other Revenue Sources | \$ - | \$ - | \$ - |
| | Subtotal Revenues | \$ 35,284 | \$ 32,250 | \$ 32,250 |
| 308-000-00 | Beginning Fund Balance | \$ 77,574 | \$ 81,295 | \$ 76,630 |
| | Total Revenue and Fund Balance | <u>\$ 112,858</u> | <u>\$ 113,545</u> | <u>\$ 108,880</u> |
| Expenditures | | | | |
| | Web Page Services | | \$ 36,915 | |
| | Other Communications Services | | \$ 23,000 | |
| | Newsletter Services | | \$ 3,000 | |
| | City Indirect Costs | | \$ 1,350 | |
| | Subtotal Expenditures | | \$ 64,265 | |
| | Ending Fund Balance | | \$ 44,615 | |
| | Total Expenditures and Ending Fund Balance | | <u>\$ 108,880</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 2012, these funds will be used to enhance the City web page and newsletters.

City of Washougal
2012 Preliminary Budget

Fund 125 EMS Restricted Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|------------------------|---|----------------------------|----------------------------|
| Revenues | | | | |
| 311-000-00 | General Property Taxes | \$ - | \$ 302,000 | \$ 175,000 |
| 360-000-00 | Interest and Rents | \$ 8 | \$ - | \$ - |
| 390-000-00 | Other Revenue Sources | <u>\$ 600,000</u> | <u>\$ 291,819</u> | <u>\$ -</u> |
| Subtotal Revenues | | \$ 600,008 | \$ 593,819 | \$ 175,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ -</u> | <u>\$ 600,000</u> | <u>\$ 865,000</u> |
| Total Revenue and Fund Balance | | <u>\$ 600,008</u> | <u>\$ 1,193,819</u> | <u>\$ 1,040,000</u> |
| Expenditures | | | | |
| | | Lease and Maintenance Costs to Station 95 | \$ 15,000 | |
| | | Transfer to General Fund for EMS | \$ 372,000 | |
| | | City Indirect Costs | <u>\$ 8,000</u> | |
| Subtotal Expenditures | | | \$ 395,000 | |
| | | Ending Fund Balance | <u>\$ 645,000</u> | |
| Total Expenditures and Ending Fund Balance | | | <u>\$ 1,040,000</u> | |

Highlights:

This fund is established to track restricted EMS revenues from a levy lid lift approved by voters in 2006. Expenditures in 2012 provide for continuation of EMS services in the community, including the lease of Station 95 from ECFR. This will be the final year the City collects lid lift revenue. Fund reserves must be used for EMS purposes.

City of Washougal
2012 Preliminary Budget

Fund 126 Fire Impact Fee Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|------------------------|----------------|------------------|-------------------------|
| Revenues | | | | |
| 330-000-00 | Grant Revenue | \$ - | \$ - | \$ - |
| 340-000-00 | Impact Fees | \$ - | \$ 20,000 | \$ 20,000 |
| 360-000-00 | Interest and Rents | \$ - | \$ - | \$ - |
| 390-000-00 | Other Revenue Sources | \$ - | \$ - | \$ - |
| Subtotal Revenues | | \$ - | \$ 20,000 | \$ 20,000 |
| 308-000-00 | Beginning Fund Balance | \$ - | \$ - | \$ 20,000 |
| Total Revenue and Fund Balance | | \$ - | \$ 20,000 | \$ 40,000 |
| Expenditures | | | | |
| Subtotal Expenditures | | | \$ - | |
| Ending Fund Balance-Future Fire Capital | | | | <u>\$ 40,000</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 40,000</u> |

Highlights:

The City collects Fire Impact Fees at the time of building permit issuance. Prior to 2011 the Fire Impact Fees were accounted for in the City's Fire Fund. In 2010, all accumulated Fire Impact Fees were spent on a new fire engine. No expenditures are planned in 2012. However, Fire Impact Fee revenues will be factored into the City's equipment replacement plan.

City of Washougal
2012 Preliminary Budget

Fund 141 Drug Seizure Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------|---------------------------------------|-------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 330-000-00 | Federal and State Grants | \$ 23,628 | \$ - | \$ - |
| 360-000-00 | Interest and Rents | \$ - | \$ 100 | \$ 100 |
| 369-000-00 | Confiscated Property | <u>\$ 10,995</u> | <u>\$ 10,900</u> | <u>\$ 10,900</u> |
| | Subtotal Revenues | \$ 34,623 | \$ 11,000 | \$ 11,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 27,409</u> | <u>\$ 32,795</u> | <u>\$ 26,000</u> |
| | Total Revenue and Fund Balance | <u>\$ 62,032</u> | <u>\$ 43,795</u> | <u>\$ 37,000</u> |

Expenditures

| | |
|---|-------------------------|
| Subtotal Expenditures-Drug Enforcement Equipment | \$ 36,900 |
| Ending Fund Balance | <u>\$ 100</u> |
| Total Expenditures and Ending Fund Balance | <u>\$ 37,000</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 Seizure Fund
2012 Preliminary Budget

| Year | BUDGET ORGN | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|--------------------|-------------|---------|-------------------------|---------------------------|---------------------|---------------------|---------------------|
| 12 | 14105521210 | 5011 | REGULAR SALARIES | DRUG ENFORCEMENT | \$ - | \$ - | \$ - |
| 12 | 14105521210 | 5012 | OVERTIME | DRUG ENFORCEMENT | \$ - | \$ 10,200.00 | \$ 10,200.00 |
| 12 | 14105521210 | 5036 | OPERATING SUPPLIES | DRUG ENFORCEMENT | \$ 11,000.00 | \$ 12,000.00 | \$ 14,200.00 |
| 12 | 14105521210 | 5041 | PROFESSIONAL SERVICES | DRUG ENFORCEMENT | \$ 1,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| 12 | 14105521210 | 5048 | REPAIRS & MAINTENANCE | DRUG ENFORCEMENT | \$ 3,000.00 | \$ 3,400.00 | \$ 3,400.00 |
| 12 | 14105521210 | 5051 | INTERGOVT PROF SERVICES | DRUG ENFORCEMENT | \$ 600.00 | \$ 600.00 | \$ 600.00 |
| 12 | 14105521400 | 5449 | TRAINING REGISTRATIONS | DRUG ENFORCEMENT-TRAINING | \$ 1,200.00 | \$ 3,500.00 | \$ 3,500.00 |
| 12 | 14105594500 | 5064 | MACHINERY & EQUIPMENT | CAPITAL PURCHASES | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | | | | | \$ 16,800.00 | \$ 34,700.00 | \$ 36,900.00 |

City of Washougal
2012 Preliminary Budget

Fund 610 Downtown Improvement Bonds Guarantee Fund

| | | 2010 Actual | 2011 Budget | 2012 Requested |
|---|-------------------------|--------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ 12,500 | \$ 10,000 | \$ 10,000 |
| 397-000-00 | Other Financing Sources | <u>\$ -</u> | <u>\$ 50,000</u> | <u>\$ 50,000</u> |
| Subtotal Revenues | | \$ 12,500 | \$ 60,000 | \$ 60,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 600,000</u> | <u>\$ 660,000</u> | <u>\$ 660,000</u> |
| Total Revenue and Fund Balance | | <u>\$ 612,500</u> | <u>\$ 720,000</u> | <u>\$ 780,000</u> |
| Expenditures | | | | |
| Subtotal Expenditures | | | | \$ - |
| Ending Fund Balance | | | | <u>\$ 780,000</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 780,000</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 2012 is repayment from an interfund loan to the Water/Sewer Fund.

City of Washougal
2012 Preliminary Budget

Fund 215 Downtown Debt Service Bond

| | | 2010 Actual | 2011 Budget | 2012 Requested |
|---|------------------------|--------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ 1,688 | \$ 190,000 | \$ 190,000 |
| 397-000-00 | Investment Interest | <u>\$ 401,350</u> | <u>\$ 150</u> | <u>\$ 150</u> |
| Subtotal Revenues | | \$ 403,038 | \$ 190,150 | \$ 190,150 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 13,562</u> | <u>\$ 1,812</u> | <u>\$ 7,542</u> |
| Total Revenue and Fund Balance | | <u>\$ 416,600</u> | <u>\$ 191,962</u> | <u>\$ 197,692</u> |
| Expenditures | | | | |
| Subtotal Expenditures-Bond Payments | | | | \$ 184,420 |
| Ending Fund Balance | | | | <u>\$ 13,272</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 197,692</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
2012 Preliminary Budget

Fund 401 Water/Sewer Operations and Maintenance Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|----------------------------|------------------------------|--------------------|----------------------------|
| Revenues | | | | |
| 343-000-00 | Water Sales | \$ 2,274,152 | \$2,376,694 | \$ 2,574,000 |
| 343-000-00 | Sewer Sales | \$ 2,141,845 | \$2,630,765 | \$ 3,338,000 |
| 340-000-00 | General Government Charges | \$ 103,168 | \$ 95,000 | \$ 102,500 |
| 360-000-00 | Interest and Rents | \$ 18,622 | \$ 18,000 | \$ 15,700 |
| 369-000-00 | Miscellaneous Sales | \$ 7,869 | \$ 1,500 | \$ 5,000 |
| 390-000-00 | Other Revenue Sources | \$ - | \$ 162,503 | \$ - |
| Subtotal Revenues | | \$ 4,545,655 | \$5,284,462 | \$ 6,035,200 |
| 308-000-00 | Beginning Fund Balance | \$ 1,777,694 | \$2,049,798 | \$ 2,226,623 |
| Total Revenue and Fund Balance | | \$ 6,323,349 | \$7,334,260 | <u>\$ 8,261,823</u> |
| Expenditures | | | | |
| | | Subtotal Expenditures | | \$ 6,029,634 |
| | | Ending Fund Balance | | <u>\$ 2,232,189</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 8,261,823</u> |

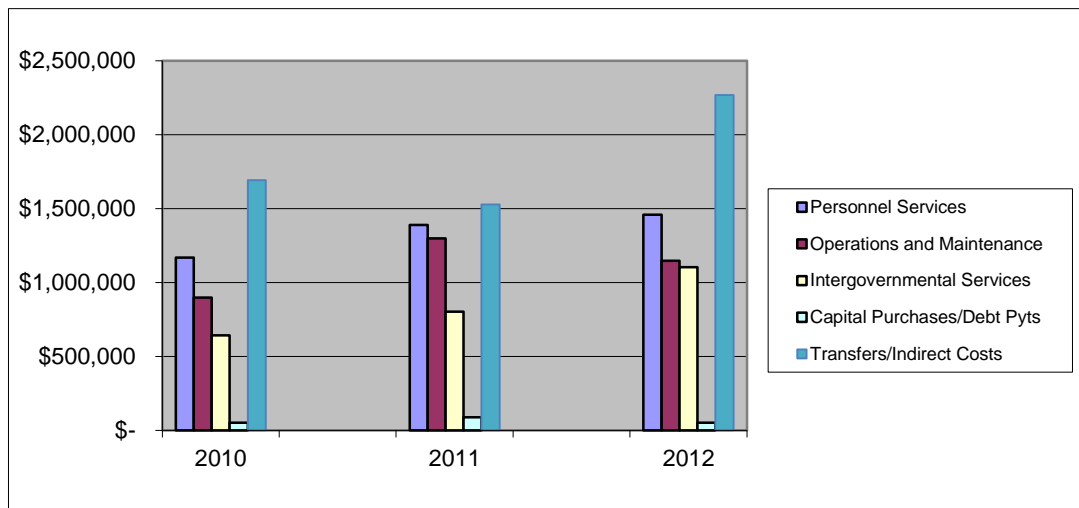
Highlights:

The 2012 Water/Sewer Utility fund revenue reflects rate increases necessary to fund required capital improvements and debt service. Expenses reflect the addition of one FTE maintenance worker and on-going system operations and maintenance and capital improvements pursuant to the capital facilities plan.

City of Washougal 2012 Preliminary Budget

Fund 401 Water-Sewer Operations & Maintenance

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|---------------------|---------------------|---------------------|
| Personnel Services | \$ 1,168,076 | \$ 1,389,150 | \$ 1,457,954 |
| Operations and Maintenance | \$ 897,851 | \$ 1,298,000 | \$ 1,147,750 |
| Intergovernmental Services | \$ 642,056 | \$ 803,696 | \$ 1,103,930 |
| Capital Purchases/Debt Pyts | \$ 52,888 | \$ 89,500 | \$ 53,000 |
| Transfers/Indirect Costs | \$ 1,691,252 | \$ 1,527,291 | \$ 2,267,000 |
| Total Water/Sewer O&M Services | \$ 4,452,122 | \$ 5,107,637 | \$ 6,029,634 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|--|----------------|------------------|-------------------|
| Public Works Director | 0.45 | 0.65 | 0.65 |
| PW Superintendent | 0.00 | 0.00 | 0.00 |
| Assistant Public Works Director | 0.57 | 0.57 | 0.57 |
| Water/Sewer Manager | 1.00 | 1.00 | 1.00 |
| Executive Assistant | 0.65 | 0.65 | 0.65 |
| Administrative Assistant | 0.70 | 0.70 | 0.70 |
| Construction Inspector/Engineering Tech. | 0.40 | 0.40 | 0.15 |
| Maintenance Worker I/II/III | 10.60 | 10.20 | 11.70 |
| Totals | 14.37 | 14.17 | 15.42 |

Fund 401 - Water/Sewer Operations & Maintenance
2012 Preliminary Budget

| Fund/Org | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|----------------------|----------------|---------------------------|-------------------------|----------------------------|----------------------------|----------------------------|
| 40109308000 | 3081000 | BEGINNING FUND BALANCE | BEGINNING FUND BALANCE | - | | |
| 40109343000 | 3430000 | PHYSICAL ENVIRONMENT | UTILITIES & ENVIRONMENT | (16,153.22) | - | - |
| 40109343000 | 3434000 | PHYSICAL ENVIRONMENT | WATER SALES | 2,248,871.46 | 2,332,694.00 | 2,534,000.00 |
| 40109343000 | 3434100 | PHYSICAL ENVIRONMENT | METER SETS | 12,804.75 | 14,000.00 | 15,000.00 |
| 40109343000 | 3434200 | PHYSICAL ENVIRONMENT | OTHER WATER SVC FEES | 28,629.05 | 30,000.00 | 25,000.00 |
| 40109343000 | 3435000 | PHYSICAL ENVIRONMENT | SEWER SALES | 2,142,018.11 | 2,630,765.00 | 3,338,000.00 |
| 40109343000 | 3435200 | PHYSICAL ENVIRONMENT | OTHER SEWER SVC FEES | (173.37) | - | - |
| 40109343000 | 3438100 | PHYSICAL ENVIRONMENT | WATER/SEWER PENALTIES | 95,712.87 | 90,000.00 | 90,000.00 |
| 40109343000 | 3438110 | PHYSICAL ENVIRONMENT | W/S STATE TAXES | 7,454.98 | 5,000.00 | 10,000.00 |
| 40109345000 | 3458300 | ECONOMIC ENVIRONMENT | PLAN CHECKING | - | - | 2,500.00 |
| 40109361000 | 3611100 | INTEREST/OTHER EARNINGS | INVESTMENT INTERST | 5,195.33 | 5,000.00 | 2,500.00 |
| 40109361000 | 3615000 | INTEREST/OTHER EARNINGS | ASSESSMENT INTEREST | 226.54 | - | - |
| 40109362000 | 3626000 | HOUSING RENTAL FEES | HOUSING RENTAL FEES | 13,200.00 | 13,000.00 | 13,200.00 |
| 40109369000 | 3691000 | OTHER MISC REVENUES | SALE OF SCRAP/JUNK | 2,227.44 | 1,500.00 | - |
| 40109369000 | 3699000 | OTHER MISC REVENUES | OTHER REVENUE | 5,641.32 | - | 5,000.00 |
| 40109395000 | 3951000 | DISPOSITION OF CAP ASSETS | SALE OF CAPITAL ASSETS | - | 162,503.00 | - |
| TOTAL REVENUE | | | | <u>4,545,655.26</u> | <u>5,284,462.00</u> | <u>6,035,200.00</u> |

| Water Fund/Org | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|-----------------------|----------------|--------------------------|----------------------|--------------------|--------------------|----------------------------|
| 40109534100 | 5011 | REGULAR SALARIES | WATER ADMINISTRATION | 375,052.47 | 454,949.00 | 480,956.00 |
| 40109534100 | 5012 | OVERTIME | WATER ADMINISTRATION | 7,414.10 | 26,502.40 | 15,000.00 |
| 40109534804 | 5013 | REGULAR SALARY - SUMMER | WATER OPERATIONS | 9,828.00 | 20,000.00 | 10,000.00 |
| 40109534100 | 5021 | INSURANCE BENEFITS | WATER ADMINISTRATION | 162,094.01 | 201,000.00 | 215,805.00 |
| 40109534100 | 5023 | UNIFORMS AND CLOTHING | WATER ADMINISTRATION | 1,624.49 | 2,000.00 | 2,000.00 |
| 40109534804 | 5024 | INSURANCE BENEFITS-SUMME | WATER OPERATIONS | 116.64 | - | 500.00 |
| 40109534100 | 5031 | OFFICE SUPPLIES | WATER ADMINISTRATION | 5,699.38 | 10,000.00 | 7,500.00 |
| 40109534504 | 5032 | FUEL CONSUMED | WATER MAINTENANCE | 4,640.61 | 15,000.00 | 18,000.00 |
| 40109534804 | 5034 | SUPPLIES FOR RESALE | WATER OPERATIONS | 8,847.80 | 30,000.00 | 50,000.00 |
| 40109534100 | 5035 | SMALL TOOLS/MINOR EQUIP | WATER ADMINISTRATION | 3,211.23 | 4,000.00 | 7,500.00 |
| 40109534100 | 5036 | OPERATING SUPPLIES | WATER ADMINISTRATION | 48,126.21 | 105,000.00 | 90,000.00 |
| 40109534100 | 5041 | PROFESSIONAL SERVICES | WATER ADMINISTRATION | 193,587.03 | 200,000.00 | 150,000.00 |
| 40109528609 | 5042 | COMMUNICATIONS | W/S COMMUNICATIONS | 18,451.45 | - | 12,000.00 |
| 40109534100 | 5042 | COMMUNICATIONS | WATER ADMINISTRATION | 1,731.65 | 15,000.00 | 15,000.00 |
| 40109534100 | 5043 | TRAVEL | WATER ADMINISTRATION | 3,244.59 | 3,500.00 | 3,500.00 |
| 40109534100 | 5044 | ADVERTISING | WATER ADMINISTRATION | 1,229.25 | 3,500.00 | 3,000.00 |
| 40109534504 | 5013 | REGULAR SALARY - SUMMER | WATER MAINTENANCE | 1,550.26 | - | |
| 40109534504 | 5021 | INSURANCE BENEFITS | WATER MAINTENANCE | 244.03 | - | |
| 40109534100 | 5045 | OPERATING RENTALS/LEASES | WATER ADMINISTRATION | 1,421.23 | 2,500.00 | 1,500.00 |
| 40109534100 | 5046 | INSURANCE | WATER ADMINISTRATION | 19,046.03 | 19,000.00 | 18,000.00 |
| 40109534804 | 5047 | UTILITY SERVICES | WATER OPERATIONS | 115,203.93 | 175,000.00 | 125,000.00 |
| 40109534504 | 5048 | REPAIRS & MAINTENANCE | WATER MAINTENANCE | 106,158.53 | 100,000.00 | 125,000.00 |
| 40109534100 | 5049 | MISCELLANEOUS | WATER ADMINISTRATION | 232.71 | 1,000.00 | 500.00 |
| 40109534804 | 5051 | INTERGOVT PROF SERVICES | WATER OPERATIONS | 12,253.87 | - | 10,000.00 |
| 40109534100 | 5053 | INTERGOVT TAXES | WATER ADMINISTRATION | 114,915.82 | 108,000.00 | 154,810.36 |
| 40109534100 | 5054 | INTERFUND TAXES | WATER ADMINISTRATION | 232,594.68 | 392,697.00 | 512,000.00 |
| 40109514230 | 5091 | INDIRECT COSTS | INDIRECT COSTS | 448,290.00 | 500,000.00 | 517,000.00 |
| 40109534100 | 5149 | DUES/SUBSCRIPTIONS/MEMBE | WATER ADMINISTRATION | 911.50 | 1,500.00 | 2,000.00 |
| 40109534400 | 5449 | TRAINING REGISTRATIONS | WATER OPS TRAINING | 8,504.55 | 6,000.00 | 6,000.00 |

| Sewer Fund/Org | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|--------------------------|-------------------------|----------------------------|----------------------------|----------------------------|
| 40109535100 | 5011 | REGULAR SALARIES | SEWER ADMINISTRATION | 403,095.23 | 423,196.00 | 463,178.00 |
| 40109535100 | 5012 | OVERTIME | SEWER ADMINISTRATION | 8,618.55 | 26,502.40 | 20,000.00 |
| 40109535504 | 5013 | REGULAR SALARY - SUMMER | SEWER MAINTENANCE | 8,033.28 | 20,000.00 | 5,000.00 |
| 40109535100 | 5021 | INSURANCE BENEFITS | SEWER ADMINISTRATION | 188,994.79 | 213,000.00 | 243,715.00 |
| 40109535100 | 5023 | UNIFORMS AND CLOTHING | SEWER ADMINISTRATION | 1,410.00 | 2,000.00 | 1,800.00 |
| 40109535100 | 5031 | OFFICE SUPPLIES | SEWER ADMINISTRATION | 3,874.15 | 7,000.00 | 7,000.00 |
| 40109535100 | 5032 | FUEL CONSUMED | SEWER ADMINISTRATION | - | 17,000.00 | 18,000.00 |
| 40109535100 | 5035 | SMALL TOOLS/MINOR EQUIP | SEWER ADMINISTRATION | 849.32 | 2,750.00 | 2,500.00 |
| 40109535100 | 5036 | OPERATING SUPPLIES | SEWER ADMINISTRATION | 42,354.76 | 75,000.00 | 75,000.00 |
| 40109535100 | 5041 | PROFESSIONAL SERVICES | SEWER ADMINISTRATION | 91,061.52 | 150,000.00 | 125,000.00 |
| 40109535100 | 5042 | COMMUNICATIONS | SEWER ADMINISTRATION | 6,535.67 | 12,000.00 | 13,000.00 |
| 40109535100 | 5043 | TRAVEL | SEWER ADMINISTRATION | 2,262.93 | 3,000.00 | 3,000.00 |
| 40109535100 | 5044 | ADVERTISING | SEWER ADMINISTRATION | 983.17 | 4,000.00 | 2,500.00 |
| 40109535504 | 5045 | OPERATING RENTALS/LEASES | SEWER MAINTENANCE | 8,588.42 | 10,000.00 | 7,500.00 |
| 40109535100 | 5046 | INSURANCE | SEWER ADMINISTRATION | 18,046.03 | 19,000.00 | 18,000.00 |
| 40109535804 | 5047 | UTILITY SERVICES | SEWER OPERATIONS | 98,383.43 | 150,000.00 | 110,000.00 |
| 40109535504 | 5048 | REPAIRS & MAINTENANCE | SEWER MAINTENANCE | 80,293.60 | 150,000.00 | 125,000.00 |
| 40109535100 | 5049 | MISCELLANEOUS | SEWER ADMINISTRATION | 298.01 | 1,000.00 | 500.00 |
| 40109535804 | 5051 | INTERGOVT PROF SERVICES | SEWER OPERATIONS | 15,090.93 | - | 10,000.00 |
| 40109535100 | 5053 | INTERGOVT TAXES | SEWER ADMINISTRATION | 52,938.38 | 65,000.00 | 87,119.83 |
| 40109535100 | 5054 | INTERFUND TAXES | SEWER ADMINISTRATION | 214,262.03 | 237,999.00 | 330,000.00 |
| 40109581200 | 5079 | OTHER DEBT | INTERFUND LOAN REPAYMEN | 50,000.00 | 50,000.00 | 50,000.00 |
| 40109592200 | 5083 | LONG TERM EXTERNAL INT | INTERFUND LOAN INT | 2,887.50 | 3,000.00 | 3,000.00 |
| 40109597500 | 5099 | TRANSFERS | TRF TO UTIL DEBT FUNDS | 1,242,962.00 | 1,027,290.85 | 1,750,000.00 |
| 40109535100 | 5149 | DUES/SUBSCRIPTIONS/MEMBE | SEWER ADMINISTRATION | 727.17 | 1,250.00 | 1,250.00 |
| 40109535400 | 5449 | TRAINING REGISTRATIONS | SEWER TRAINING | 3,344.71 | 5,000.00 | 5,000.00 |
| 40109594500 | 5064 | MACHINERY & EQUIPMENT | W/S OPS CAPITAL OUTLAY | - | 36,500.00 | |
| TOTAL EXPENDITURES | | | | <u>4,452,121.63</u> | <u>5,107,636.65</u> | <u>6,029,634.19</u> |

City of Washougal
2012 Preliminary Budget

Fund 403 Stormwater Utility Revenue Summary

| Revenues | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|--------------------------------|------------------------------|-------------------|----------------------------|
| 330-000-00 | Grant Revenue | \$ 160,332 | \$ - | \$ - |
| 343-000-00 | Stormwater Charges | \$ 700,045 | \$ 766,395 | \$ 800,000 |
| 343-000-00 | Connection/Development Charges | \$ 21,348 | \$ 5,000 | \$ 26,000 |
| 360-000-00 | Interest and Rents | \$ 608 | \$ 500 | \$ 500 |
| 390-000-00 | Other Revenue Sources | \$ - | \$ - | \$ 510,000 |
| Subtotal Revenues | | \$ 882,333 | \$ 771,895 | \$ 1,336,500 |
| 308-000-00 | Beginning Fund Balance | \$ - | \$ 140,000 | \$ 163,272 |
| Total Revenue and Fund Balance | | \$ 882,333 | \$ 911,895 | <u>\$ 1,499,772</u> |
| Expenditures | | | | |
| | | Subtotal Expenditures | | \$ 1,335,691 |
| | | Ending Fund Balance | | \$ 164,081 |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 1,499,772</u> |

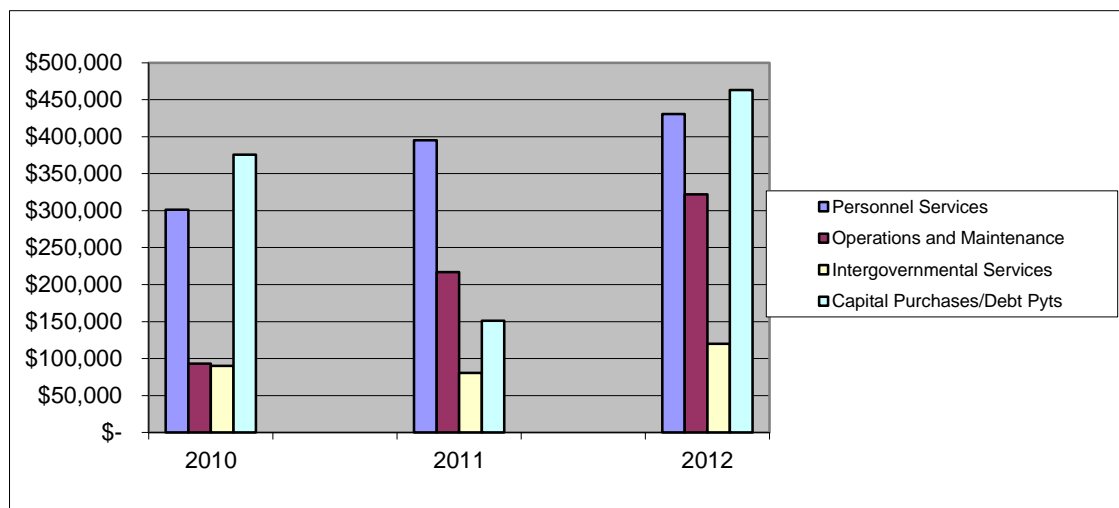
Highlights:

2012 Budget includes a 14.5 % rate increase. This increase is due to the increasing "Capital Needs" of the Fund. The Stormwater Utility rate study 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 implemented both actions in 2010.

City of Washougal
2012 Preliminary Budget

Fund 403 Stormwater Utility

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|-------------------|-------------------|---------------------|
| Personnel Services | \$ 301,437 | \$ 394,928 | \$ 430,731 |
| Operations and Maintenance | \$ 93,032 | \$ 217,000 | \$ 321,855 |
| Intergovernmental Services | \$ 89,950 | \$ 80,400 | \$ 120,000 |
| Capital Purchases/Debt Pyts | \$ 375,821 | \$ 150,900 | \$ 463,105 |
| Total Water/Sewer O&M Services | \$ 860,240 | \$ 843,228 | \$ 1,335,691 |



Personnel Schedule (full-time equivalents)

| Position | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------------------------|----------------|------------------|-------------------|
| 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 | 3.00 | 3.00 | 3.30 |
| Totals | 3.50 | 3.50 | 4.00 |

Fund 403 - Stormwater
2012 Preliminary Budget

| Fund/Org | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|----------------------|----------------|----------------------|---------------------------|----------------------|----------------------|----------------------------|
| 40309334000 | 3340310 | STORMWATER GRANTS | STATE GRANTS - DOE | \$ 160,332.00 | \$ - | \$ - |
| 40309343000 | 3438300 | STORM WATER SALES | STORMWATER SALES | \$ 700,044.61 | \$ 766,395.00 | \$ 800,000.00 |
| 40309343000 | 3438360 | STORM WATER SALES | STORMWATER CONNECTION FEE | \$ 21,348.46 | \$ 5,000.00 | \$ 26,000.00 |
| 40309361000 | 3611100 | INVESTMENT EARNINGS | INVESTMENT INTERST | \$ 607.58 | \$ 500.00 | \$ 500.00 |
| 40309369000 | 3699000 | OTHER REVENUE | OTHER REVENUE | \$ - | \$ - | \$ 510,000.00 |
| TOTAL REVENUE | | | | \$ 882,332.65 | \$ 771,895.00 | \$ 1,336,500.00 |

| Fund/Org | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|--------------------------|----------------------|----------------------|----------------------|----------------------------|
| 40309542415 | 5011 | REGULAR SALARIES | DRAINAGE MAINTENANCE | \$ 183,599.69 | \$ 202,908.00 | \$ 259,561.00 |
| 40309542415 | 5012 | OVERTIME | DRAINAGE MAINTENANCE | \$ 48.56 | \$ 10,000.00 | \$ 10,000.00 |
| 40309542415 | 5013 | REGULAR SALARY - SUMMER | DRAINAGE MAINTENANCE | \$ 32,998.01 | \$ 35,000.00 | \$ 40,000.00 |
| 40309542415 | 5021 | INSURANCE BENEFITS | DRAINAGE MAINTENANCE | \$ 84,041.20 | \$ 93,000.00 | \$ 119,170.00 |
| 40309542415 | 5023 | UNIFORMS AND CLOTHING | DRAINAGE MAINTENANCE | \$ 749.60 | \$ 1,500.00 | \$ 2,000.00 |
| 40309542415 | 5032 | FUEL CONSUMED | DRAINAGE MAINTENANCE | \$ 13,840.26 | \$ 15,000.00 | \$ 20,000.00 |
| 40309542415 | 5035 | SMALL TOOLS/MINOR EQUIP | DRAINAGE MAINTENANCE | \$ 11,272.90 | \$ 8,000.00 | \$ 8,000.00 |
| 40309542415 | 5036 | OPERATING SUPPLIES | DRAINAGE MAINTENANCE | \$ 22,823.74 | \$ 50,000.00 | \$ 50,000.00 |
| 40309542415 | 5041 | PROFESSIONAL SERVICES | DRAINAGE MAINTENANCE | \$ 12,257.38 | \$ 100,000.00 | \$ 187,355.00 |
| 40309542415 | 5042 | COMMUNICATIONS | DRAINAGE MAINTENANCE | \$ 2,694.60 | \$ 2,500.00 | \$ 2,500.00 |
| 40309542415 | 5045 | OPERATING RENTALS/LEASES | DRAINAGE MAINTENANCE | \$ 392.23 | \$ 10,000.00 | \$ 10,000.00 |
| 40309542415 | 5046 | INSURANCE | DRAINAGE MAINTENANCE | \$ 6,936.68 | \$ 7,000.00 | \$ 10,000.00 |
| 40309542415 | 5048 | REPAIRS & MAINTENANCE | DRAINAGE MAINTENANCE | \$ 20,723.11 | \$ 20,000.00 | \$ 30,000.00 |
| 40309542915 | 5011 | REGULAR SALARIES | MAINTENANCE ADMIN | \$ - | \$ 37,320.00 | \$ - |
| 40309542915 | 5021 | INSURANCE BENEFITS | MAINTENANCE ADMIN | \$ - | \$ 15,200.00 | \$ - |
| 40309542915 | 5036 | OPERATING SUPPLIES | MAINTENANCE ADMIN | \$ 466.74 | \$ - | \$ - |
| 40309542915 | 5043 | TRAVEL | MAINTENANCE ADMIN | \$ 51.32 | \$ 1,500.00 | \$ 1,000.00 |
| 40309542915 | 5091 | INDIRECT COSTS | MAINTENANCE ADMIN | \$ 89,950.00 | \$ 80,400.00 | \$ 120,000.00 |
| 40309542915 | 5449 | TRAINING REGISTRATIONS | MAINTENANCE ADMIN | \$ 1,572.65 | \$ 3,000.00 | \$ 3,000.00 |
| 40309581200 | 5079 | OTHER DEBT | INTERFUND LOAN | \$ 50,125.00 | \$ - | \$ - |
| 40309594500 | 5063 | OTHER IMPROVEMENTS | CAPITAL IMPROVEMENTS | \$ - | \$ 96,900.00 | \$ 425,605.00 |
| 40309594500 | 5064 | MACHINERY & EQUIPMENT | CAPITAL IMPROVEMENTS | \$ 325,696.38 | \$ 54,000.00 | \$ 37,500.00 |
| TOTAL EXPENDITURES | | | | \$ 860,240.05 | \$ 843,228.00 | \$ 1,335,691.00 |

City of Washougal
2012 Preliminary Budget

Fund 406 Water/Sewer Capital Revenue Summary

| Revenues | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|--------------------------------------|--------------------------|----------------------------|----------------------------|
| 330-000-00 | USDA LOAN & REVENUE BOND | \$ - | \$ 3,600,000 | \$ - |
| 343-000-00 | Development Fees | \$ 397,770 | \$ 110,000 | \$ - |
| 360-000-00 | Interest, Rents, & Interfund Revenue | <u>\$ 100</u> | <u>\$ 100</u> | <u>\$ 2,137,628</u> |
| Subtotal Revenues | | \$ 397,870 | \$ 3,710,100 | \$ 2,137,628 |
| 308-000-00 | Beginning Fund Balance | \$ 41,058 | \$ 238,801 | \$ 309,901 |
| Total Revenue and Fund Balance | | <u>\$ 438,928</u> | <u>\$ 3,948,901</u> | <u>\$ 2,447,529</u> |
| Subtotal Expenses | | | | \$ 2,137,628 |
| Expenditures | | | | |
| Ending Fund Balance-Capital Construction Reserve | | | | \$ 309,901 |
| Subtotal-Ending Fund Balance | | | | <u>\$ 309,901</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 2,447,529</u> |

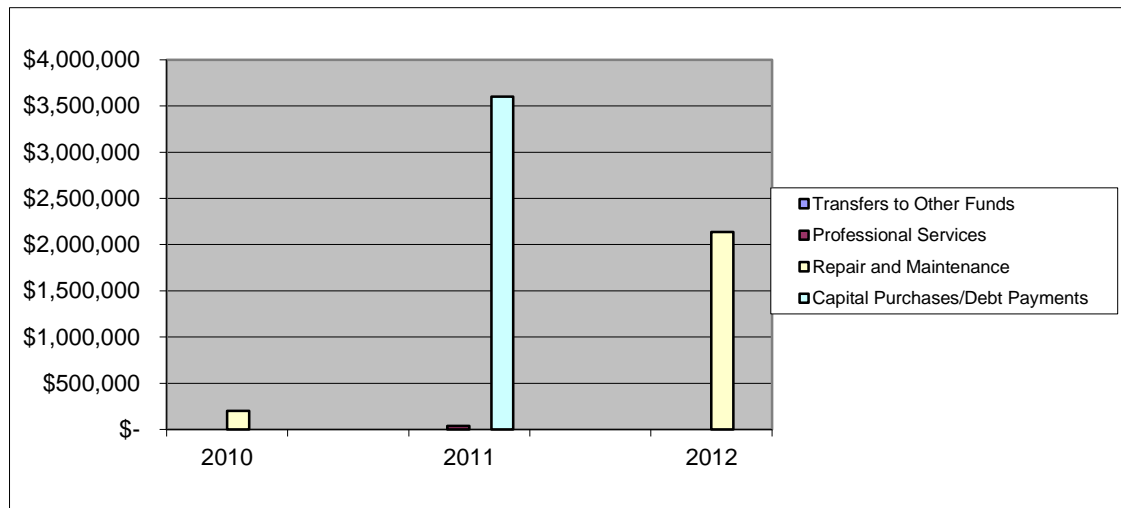
Highlights:

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 2012 Preliminary Budget

Fund 406 Water-Sewer Capital Services

| | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|-------------------|---------------------|---------------------|
| Transfers to Other Funds | \$ - | \$ - | \$ - |
| Professional Services | \$ - | \$ 39,000 | \$ - |
| Repair and Maintenance | \$ 200,127 | \$ - | \$ 2,137,628 |
| Capital Purchases/Debt Payments | \$ - | \$ 3,600,000 | \$ - |
| Total Water/Sewer Capital Services | \$ 200,127 | \$ 3,639,000 | \$ 2,137,628 |



Personnel Schedule (full-time equivalents) - None

Fund 406 - Water/Sewer Capital
2012 Preliminary Budget

| Fund & Org. | Account | Account Title | Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|------------------------|----------------|------------------------|------------------------|----------------------|------------------------|----------------------------|
| 40609308000 | 3081000 | BEGINNING FUND BALANCE | BEGINNING FUND BALANCE | \$ - | \$ 110,000.00 | \$ - |
| 40609334000 | 3340421 | STATE GRANTS/LOANS | PWTF LOANS | \$ - | \$ 3,600,000.00 | \$ - |
| 40609343000 | 3434500 | CHARGES FOR SERVICES | WATER DEV CHARGES | \$ 51,135.00 | \$ 50,000.00 | \$ - |
| 40609343000 | 3435500 | CHARGES FOR SERVICES | SEWER DEV CHARGES | \$ 146,120.00 | \$ 60,000.00 | \$ - |
| 40609361000 | 3611100 | INVESTMENT INTEREST | INVESTMENT INTERST | \$ 113.43 | \$ 100.00 | \$ - |
| 40609388000 | 3888000 | SPECIAL AREA BENEFIT | PRIOR YEAR CORRECTIONS | \$ 1,400.00 | \$ - | \$ - |
| 40609397000 | 3970406 | TRANSFER IN | TRANSFER IN | \$ - | \$ - | \$ 2,182,628.00 |
| TOTAL REVENUE | | | | \$ 198,768.43 | \$ 3,820,100.00 | \$ 2,182,628.00 |

| Fund & Org. | Account | Title | Account Title | 2010 Actual | 2011 Budget | 2012 Budget Request |
|---------------------------|----------------|-----------------------|---------------------------|----------------------|------------------------|----------------------------|
| 40609508000 | 5001 | ENDING FUND BALANCES | ENDING FUND BALANCE | \$ - | \$ 181,100.00 | \$ - |
| 40609532200 | 5041 | PROFESSIONAL SERVICES | W/S CAPITAL ENGINEERING | \$ 43,271.60 | \$ - | \$ - |
| 40609534100 | 5053 | INTERGOVT TAXES | WATER TAXES | \$ 12,306.96 | \$ 10,000.00 | \$ - |
| 40609535100 | 5053 | INTERGOVT TAXES | SEWER TAXES | \$ 34,299.77 | \$ 29,000.00 | \$ - |
| 40609594534 | 5041 | PROFESSIONAL SERVICES | WATER CAPITAL OUTLAY | \$ 96,034.54 | \$ - | \$ - |
| 40609594534 | 5063 | OTHER IMPROVEMENTS | WATER CAPITAL OUTLAY | \$ 5,079.86 | \$ 3,600,000.00 | \$ - |
| 40609597315 | 5099 | TRANSFERS | TFR TO DOWNTOWN CONSTRUCT | \$ - | \$ - | \$ 2,137,628.00 |
| 40635594000 | 5063 | OTHER IMPROVEMENTS | WATER LINES - E STREET | \$ 9,133.93 | \$ - | \$ - |
| 40609542915 | 5091 | INDIRECT COSTS | INDIRECT COSTS | \$ - | \$ - | \$ 45,000.00 |
| TOTAL EXPENDITURES | | | | \$ 200,126.66 | \$ 3,820,100.00 | \$ 2,182,628.00 |

City of Washougal
2012 Preliminary Budget

Fund 408 Sewer Bond Redemption-Wastewater Treatment Plant

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------------|---|--------------------|--------------------------|--------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ - | \$ - | \$ - |
| 397-000-00 | Other Financing Sources | <u>\$ -</u> | <u>\$ 584,785</u> | <u>\$ 584,785</u> |
| | Subtotal Revenues | \$ - | \$ 584,785 | \$ 584,785 |
| 308-000-00 | Beginning Fund Balance | <u>\$ -</u> | <u>\$ 480</u> | <u>\$ 480</u> |
| | Total Revenue and Fund Balance | <u>\$ -</u> | <u>\$ 585,265</u> | <u>\$ 585,265</u> |
| Expenditures | | | | |
| | Subtotal Expenditures-Bond Payments | | | \$ 584,785 |
| | Ending Fund Balance | | | <u>\$ 480</u> |
| | Total Expenditures and Ending Fund Balance | | | <u>\$ 585,265</u> |

City of Washougal
2012 Preliminary Budget

Fund 410 Public Works Trust Fund Loan Redemption

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|-------------------------|--------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ - | \$ - | \$ - |
| 397-000-00 | Other Financing Sources | <u>\$ 344,923</u> | <u>\$ 343,158</u> | <u>\$ 341,068</u> |
| Subtotal Revenues | | \$ 344,923 | \$ 343,158 | \$ 341,068 |
| 308-000-00 | Beginning Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Revenue and Fund Balance | | <u>\$ 344,923</u> | <u>\$ 343,158</u> | <u>\$ 341,068</u> |
| Expenditures | | | | |
| Subtotal Expenditures-Loan Payments | | | | \$ 341,068 |
| Ending Fund Balance | | | | <u>\$ -</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 341,068</u> |

City of Washougal
2012 Preliminary Budget

Fund 412 Water/Sewer Improvement Bond Redemption

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---|-------------------------|-------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ 2 | \$ - | \$ - |
| 397-000-00 | Other Financing Sources | <u>\$ 99,348</u> | <u>\$ 99,348</u> | <u>\$ 99,348</u> |
| Subtotal Revenues | | \$ 99,350 | \$ 99,348 | \$ 99,348 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 240</u> | <u>\$ 242</u> | <u>\$ 238</u> |
| Total Revenue and Fund Balance | | <u>\$ 99,590</u> | <u>\$ 99,590</u> | <u>\$ 99,586</u> |
| Expenditures | | | | |
| Subtotal Expenditures-Bond Payments | | | | \$ 99,348 |
| Ending Fund Balance | | | | <u>\$ 238</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 99,586</u> |

City of Washougal
2012 Preliminary Budget

Fund 413 Water/Sewer/Stormwater Bond Fund

| | | 2011 Budgeted | 2012 Requested |
|---|-------------------------|-----------------------------|----------------------------|
| Revenues | | | |
| 360-000-00 | Interest and Rents | \$ 97,000 | \$ 100,000 |
| 397-000-00 | Other Financing Sources | <u>\$ 14,067,035</u> | <u>\$ -</u> |
| Subtotal Revenues | | \$ 14,164,035 | \$ 100,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ -</u> | <u>\$ 8,000,000</u> |
| Total Revenue and Fund Balance | | <u>\$ 14,164,035</u> | <u>\$ 8,100,000</u> |
| Expenditures | | | |
| Subtotal Expenditures- Project Payments | | | \$ 5,106,000 |
| Ending Fund Balance | | | <u>\$ 2,994,000</u> |
| Total Expenditures and Ending Fund Balance | | | <u>\$ 8,100,000</u> |

City of Washougal
2012 Preliminary Budget

Fund 414 Bond Reserve Fund - 2011 Issuance

| | | 2011 Budgeted | 2012 Requested |
|---|-------------------------|----------------------------|----------------------------|
| Revenues | | | |
| 360-000-00 | Interest and Rents | \$ 13,150 | \$ 26,300 |
| 397-000-00 | Other Financing Sources | <u>\$ 1,605,125</u> | <u>\$ -</u> |
| Subtotal Revenues | | \$ 1,618,275 | \$ 26,300 |
| 308-000-00 | Beginning Fund Balance | <u>\$ -</u> | <u>\$ 1,618,275</u> |
| Total Revenue and Fund Balance | | <u>\$ 1,618,275</u> | <u>\$ 1,644,575</u> |
| Expenditures | | | |
| Subtotal Expenditures | | | \$ - |
| Ending Fund Balance | | | <u>\$ 1,644,575</u> |
| Total Expenditures and Ending Fund Balance | | | <u>\$ 1,644,575</u> |

City of Washougal
2012 Preliminary Budget

Fund 212 UTGO Debt Service - Police Station Bond

| | | 2010 Actual | 2011 Budget | 2012 Requested |
|---|------------------------|--------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 311-000-00 | Property Taxes | \$ 132,029 | \$ 125,000 | \$ 125,000 |
| 390-000-00 | Investment Interest | <u>\$ 19</u> | <u>\$ 150</u> | <u>\$ 30</u> |
| Subtotal Revenues | | \$ 132,048 | \$ 125,150 | \$ 125,030 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 12,043</u> | <u>\$ 17,000</u> | <u>\$ 12,150</u> |
| Total Revenue and Fund Balance | | <u>\$ 144,091</u> | <u>\$ 142,150</u> | <u>\$ 137,180</u> |
| Expenditures | | | | |
| Subtotal Expenditures-Bond Payments | | | | \$ 129,000 |
| Ending Fund Balance | | | | <u>\$ 8,180</u> |
| Total Expenditures and Ending Fund Balance | | | | <u>\$ 137,180</u> |

City of Washougal
2012 Preliminary Budget

Fund 350 Capital Projects

| | | 2010 Actual | 2011 Budget | 2012 Requested |
|---------------------|---|--------------------------|----------------------------|--------------------------|
| Revenues | | | | |
| 330-000-00 | Grants and Resources for E Street | \$ 150,181 | \$ - | \$ - |
| 330-000-01 | STP CONSTRUCTION GRANT | \$ - | \$ 520,000 | \$ 25,000 |
| 330-000-02 | CDBG | \$ - | \$ 300,000 | \$ - |
| 330-000-03 | CMAQ | \$ - | \$ 1,303,000 | \$ 65,000 |
| 330-000-04 | TIB FUNDS | \$ - | \$ 2,332,516 | \$ 62,000 |
| 330-000-05 | SAFE ROUTE TO SCHOOLS | \$ - | \$ 140,000 | \$ - |
| 330-000-06 | CTAN | \$ - | \$ 5,000 | \$ - |
| 330-000-07 | Water Line Transfer from Fund 406 | \$ - | \$ 1,500,000 | \$ - |
| 330-000-08 | Traffic Impact Fees Transfer from Fund 110 | \$ 380,987 | \$ 549,959 | \$ 20,000 |
| 360-000-01 | Interest and Rents | \$ - | \$ - | \$ - |
| 390-000-00 | Other Revenue Sources | \$ - | \$ - | \$ - |
| | Subtotal Revenues | \$ 531,168 | \$ 6,650,475 | \$ 172,000 |
| 308-000-00 | Beginning Fund Balance | \$ - | \$ - | \$ - |
| | Total Revenue and Fund Balance | <u>\$ 531,168</u> | <u>\$ 6,650,475</u> | <u>\$ 172,000</u> |
| Expenditures | | | | |
| | Subtotal Expenditures | | | \$ 172,000 |
| | Ending Fund Balance | | | <u>\$ -</u> |
| | Total Expenditures and Ending Fund Balance | | | <u>\$ 172,000</u> |

Highlights:

This Fund is the Capital Fund for accounting purposes for the E Street Project. The project should be closed out in 2012.

City of Washougal
2012 Preliminary Budget

Fund 351 Facilities Capital Project

| | | 2010 Actual | 2011 Budget | 2012 Requested |
|-----------------|---------------------------------------|------------------------|------------------------|---------------------------|
| Revenues | | | | |
| 397-000-00 | Other Financing Sources | \$ - | \$ 500,000 | \$ 20,500 |
| | Subtotal Revenues | \$ - | \$ 500,000 | \$ 20,500 |
| 308-000-00 | Beginning Fund Balance | \$ - | \$ - | \$ 500,000 |
| | Total Revenue and Fund Balance | \$ - | \$ 500,000 | \$ 520,500 |

Expenditures

| | |
|---|--------------------------|
| Subtotal Expenditures | \$ 200,000 |
| Ending Fund Balance | <u>\$ 320,500</u> |
| Total Expenditures and Ending Fund Balance | <u>\$ 520,500</u> |

Highlights:

This Fund establishes a Capital Fund for accounting purposes for major maintenance and other improvements to City facilities. Expenditures in 2012 will be supported by a facilities improvement plan developed in early 2012. Funding provided by a transfer from General Fund Reserves at the end of 2011.

City of Washougal
2012 Preliminary Budget

Fund 353 Transportation Capital Fund

| | | 2010 Actual | 2011 Budget | 2012 Requested |
|-----------------|---------------------------------------|------------------------|------------------------|---------------------------|
| Revenues | | | | |
| 397-000-00 | Other Financing Sources | \$ - | \$ 750,000 | \$ 20,500 |
| | Subtotal Revenues | \$ - | \$ 750,000 | \$ 20,500 |
| 308-000-00 | Beginning Fund Balance | \$ - | \$ - | \$ 750,000 |
| | Total Revenue and Fund Balance | \$ - | \$ 750,000 | \$ 770,500 |

Expenditures

| | |
|---|--------------------------|
| Subtotal Expenditures | \$ 213,000 |
| Ending Fund Balance | <u>\$ 557,500</u> |
| Total Expenditures and Ending Fund Balance | <u>\$ 770,500</u> |

Highlights:

This Fund establishes a Capital Fund for accounting purposes to provide matching funds for transportation capital projects. Grants typically require local matching contributions in addition to transportation impact fee funds. Having a dedicated source of local matching funds for transportation projects will also allow the City to take advantage of opportunities as they arise during the year. Specific allocations will be approved as projects come up.

City of Washougal
2012 Preliminary Budget

Fund 510 Employment Security Fund

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|---------------------|---|--------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ 831 | \$ 1,000 | \$ 2,500 |
| 397-000-00 | Employment Security Receipts | <u>\$ 112,175</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Subtotal Revenues | \$ 113,006 | \$ 1,000 | \$ 2,500 |
| 308-000-00 | Beginning Fund Balance | <u>\$ 279,514</u> | <u>\$ 300,000</u> | <u>\$ 280,000</u> |
| | Total Revenue and Fund Balance | <u>\$ 392,520</u> | <u>\$ 301,000</u> | <u>\$ 282,500</u> |
| Expenditures | | | | |
| | Subtotal Expenditures-Unemployment Costs | | | \$ 61,500 |
| | Ending Fund Balance | | | <u>\$ 221,000</u> |
| | Total Expenditures and Ending Fund Balance | | | <u>\$ 282,500</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 2012 which allows the City to forego continued contributions until such a time that warrants the contributions to start again.

City of Washougal
2012 Preliminary Budget

Fund 520 ER&R Rolling Stock

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------|---------------------------------------|--------------------|--------------------------|--------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ - | \$ 4,000 | \$ 2,000 |
| 390-000-00 | Other Financing Sources | <u>\$ -</u> | <u>\$ 620,000</u> | <u>\$ 150,000</u> |
| | Subtotal Revenues | \$ - | \$ 624,000 | \$ 152,000 |
| 308-000-00 | Beginning Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 206,000</u> |
| | Total Revenue and Fund Balance | <u>\$ -</u> | <u>\$ 624,000</u> | <u>\$ 358,000</u> |

Expenditures

| | |
|---|--------------------------|
| Subtotal Expenditures-Equipment | \$ 300,000 |
| Ending Fund Balance | <u>\$ 58,000</u> |
| Total Expenditures and Ending Fund Balance | <u>\$ 358,000</u> |

Highlights:

Rolling stock will be replaced from this fund according to a depreciation schedule. In 2012, rolling stock replacements of \$300,000 are included.

City of Washougal
2012 Preliminary Budget

Fund 521 ER&R Information Technology

| | | 2010 Actual | 2011 Budgeted | 2012 Requested |
|-----------------|---------------------------------------|------------------------|--------------------------|---------------------------|
| Revenues | | | | |
| 360-000-00 | Interest and Rents | \$ - | \$ 250 | \$ 250 |
| 390-000-00 | Other Financing Sources | <u>\$ -</u> | <u>\$ 30,000</u> | <u>\$ -</u> |
| | Subtotal Revenues | \$ - | \$ 30,250 | \$ 250 |
| 308-000-00 | Beginning Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 25,250</u> |
| | Total Revenue and Fund Balance | <u>\$ -</u> | <u>\$ 30,250</u> | <u>\$ 25,500</u> |

Expenditures

| | |
|---|-------------------------|
| Subtotal Expenditures-Computers | \$ 5,000 |
| Ending Fund Balance | <u>\$ 20,500</u> |
| Total Expenditures and Ending Fund Balance | <u>\$ 25,500</u> |

Highlights:

This is a fund established for the replacement of IT resources. IT resources will be replaced from this fund according to a depreciation schedule. In 2012, replacements of \$5,000 are included.

City of Washougal
2012 Preliminary Budget

Full Time Equivalent Positions (FTEs) Summary

| Position | # of FTEs | Department/Activity | % |
|-------------------------------------|-----------|---------------------|-----|
| City Administrator | 1 | Administration | 100 |
| Assistant to the City Administrator | 1 | Administration | 100 |
| Human Resources Director | 1 | Human Resources | 100 |
| Finance Director/City Clerk | 1 | Finance | 100 |
| Assistant Finance Director | 1 | Finance | 100 |
| City Accountant | 1 | Finance | 100 |
| Accounting Clerks/Deputy Clerk | 3 | Finance | 100 |
| Police Chief | 1 | Police | 100 |
| Police Administrative Assistant | 2 | Police | 100 |
| Captians | 1 | Police | 100 |
| Sergeants | 2 | 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 | 0.85 | Engineering | 60 |
| | 0.15 | Water/Sewer | 40 |

Subtotal FTEs this Page: 40.0

City of Washougal
2012 Preliminary 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 | 22.90 | Parks | 2.55 |
| | | City Buildings | 1.40 |
| | | Streets | 3.40 |
| | | Cemetery | 0.55 |
| | | Water/Sewer | 11.70 |
| | | Stormwater | 3.30 |
| 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 |
| IV Technician | 1 | Fire/EMS | 100 |
| Subtotal FTEs this Page: | | 41.9 | |
| Total FTEs All Departments: | | 81.9 | |