

The City of Washougal

2015 Final Budget



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November 10, 2014

To the City Council & Residents of Washougal:

I am pleased to present my budget recommendations for the City of Washougal 2015 Budget.

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

I am encouraged that this budget reflects continuing signs of incremental improvement in our local economy. Property assessed valuations are improving at a reasonable rate and we are seeing continuing modest increases in other indicators such as sales tax.

The 2015 operating budget we are proposing is a very austere budget which maintains service levels and is balanced. I am also pleased that we are able to increase our emphasis on street maintenance and to support efforts for enhanced communications with the community. Specifically, we will maintain all of our current service levels in all general fund and utility programs, increase street maintenance funding, add funding for enhanced communications, continue to fund our Equipment Repair and Replacement funds for rolling stock and technology, and continue our investments into the building and transportation capital facilities funds. The 2015 operating budget assumes that the Council adopts a 1% increase in our overall property tax levy, and includes Proposition 5 as approved by the voters, renewing dedicated funding for Fire and Emergency Medical Services.

A modest use of our unrestricted general fund reserves is proposed for four items. First, \$210,000 is proposed to complete repairs to a badly deteriorated portion of Lookout Ridge Drive. Second, we have to replace our police and fire radios per the upgrade requirements of CRESA. We will utilize \$147,500 for the police radios. Our portion of the fire radios will be paid through the City of Camas and will be allocated over 6 quarters. We will spend \$56,300 in 2015 with the remaining \$28,000 paid in 2016. Lastly, \$98,400 is re-directed to a Fire and EMS reserve fund to be maintained by the City of Camas for the Camas-Washougal Fire Department. We are already holding these funds in reserve for Fire and EMS, and they will continue to be held in reserve on our behalf.

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

FIRE & RESCUE
1400 A Street
Washougal, WA
98671
(360) 835-8701
Fax (360) 699-4859

The 2015 capital budget continues our efforts to complete projects from our capital facilities plans for utilities, streets, parks and facilities.

Both the 2015 operating and capital budgets are designed to be responsive to community and City Council priorities; as reflected in our Strategic Plan, from constituent feedback via the 2014 Community Survey and Council guidance provided during several budget workshops. Highlights from the 2015 budgets and their alignment with the Priority Pillars in our Strategic Plan, and feedback from the Community Survey include:

Pillar #1 Communication

- Enhanced communication efforts (intern, professional services, internal staff focus)

Pillar #2 Community Engagement

- Community/Senior Center upgrades and repairs (kitchen, HVAC, roof, façade)
- Schmid Park Acquisition and Hartwood Park Phase 2 Improvements
- Other opportunities for parks and open space (including possible downtown space)
- Community events

Pillar #3 Core Services – Transportation and Public Infrastructure

- Evergreen/32nd Street improvements
- Increased funding for street maintenance
- Waste Water Treatment Plant Improvements
- Zone 6 Reservoir
- Automated Metering Infrastructure
- W Street Drainage Improvements
- Facilities Master Plan

Pillar #3 Core Services – Public Safety

- Levy lid lift for renewed funding for Fire and Emergency Medical services
- CRESA Radio Replacement initial funding
- Establishment of Dangerous Building Abatement Fund
- Safe Routes to School project between Sunset Ridge and Jemtegaard School

Pillar #4 Economic Development

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

The proposed 2015 budget represents good news for the City of Washougal, but we have more work to do in the coming years. For 2015 we are able to propose a balanced baseline operating budget, maintain all services, enhance services in response to community and Council priorities and continue advancing our capital facilities efforts. However, we face continuing structural deficits in the general fund in coming years. I look forward to working with the Council as we continue to address this issue and deliver quality services to the community.

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

Respectfully,

Sean Guard
Mayor

ORDINANCE NO. 1771

AN ORDINANCE adopting the annual budget for the City of Washougal, Washington for the 2015 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, 2015 to the City Council and has filed his budget with the Finance Director, and

WHEREAS, the City Council reviewed the budget on September 22, October 27, November 3, and November 10 and held a public hearing on November 10, 2014 according to law, and

WHEREAS, the recommendations of the City Council have been incorporated into the 2015 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, 2015 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	\$ 10,333,248	\$ 11,489,807
003	ABATEMENT FUND	\$ 40,000	\$ 40,000
101	CITY STREET FUND	\$ 1,058,362	\$ 1,058,105
103	CEMETERY SERVICES FUND	\$ 132,950	\$ 138,948
125	EMS RESTRICTED	\$ -	\$ 376,283
604	PERPETUAL CARE	\$ 8,000	\$ -
104	REAL ESTATE EXCISE	\$ 202,000	\$ 381,000
105	PARK IMPACT FEE	\$ 499,500	\$ 1,237,893
106	REAL ESTATE EXCISE	\$ 411,000	\$ 360,000
610	DOWNTOWN BOND FUND	\$ 60,000	\$ -
108	HOTEL/MOTEL TAX	\$ 50,100	\$ 75,500
110	TRANSPORTATION IMPACT FEE	\$ 150,500	\$ 652,000
118	PEG FEES	\$ 5,250	\$ 5,000
126	FIRE IMPACT FEE	\$ 40,200	\$ -
141	DRUG SEIZURE FUND	\$ 12,100	\$ 23,400
212	UTGO REDEMPTION	\$ 125,100	\$ 122,500
215	DOWNTOWN REDEMPTION FUND	\$ 380,686	\$ 380,686
350	CAPITAL PROJECT	\$ -	\$ -
351	FACILITIES CAPITAL PROJECT	\$ 554,000	\$ 662,000
353	TRANSPORTATION CAPITAL PROJECT	\$ 2,602,000	\$ 2,650,000
401	WATER/SEWER FUND	\$ 7,430,839	\$ 7,299,887
403	STORMWATER UTILITY	\$ 1,241,399	\$ 1,161,935
404	GARBAGE FUND	\$ -	\$ -
406	WATER/SEWER CONSTRUCTION	\$ 2,657,836	\$ 2,004,000
408	SEWER BOND REDEMPTION	\$ 575,080	\$ 575,080
410	PWTF LOAN REDEMPTION	\$ 301,064	\$ 301,064
412	WATER/SEWER BOND REDEMPTION	\$ 49,772	\$ 49,772
413	2011 WATER/SEWER BOND	\$ 14,975,319	\$ 21,190,319
414	2011 WATER/SEWER BOND RESERVE	\$ 16,885	\$ -
510	EMPLOYMENT SECURITY	\$ 2,500	\$ 30,000
520	ER&R FUND - ROLLING STOCK	\$ 110,000	\$ 16,000
521	ER&R FUND - INFORMATION TECH.	\$ 30,250	\$ 10,000
631	AGENCY FUND - LOW INCOME ASSIST.	\$ 5,100	\$ 94,100
		\$ 44,061,039	\$ 52,385,278

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, 2015, after its passage, posting and publication according to law.

PASSED by the Council for the City of Washougal, Washington and Requested by its Mayor at a regular meeting of said Council on the 1st day of December, 2014.

CITY OF WASHOUGAL

SIGNED COPY ON FILE
MAYOR

ATTEST:

SIGNED COPY ON FILE
FINANCE DIRECTOR/CITY CLERK

Requested AS TO FORM:

SIGNED COPY ON FILE
CITY ATTORNEY

Budget Overview
Summary of All Funds - 2015 Final Budget

Fund	Description	Beginning Fund Balance		Revenues		Expenditures		Ending Fund Balance	
001	General Fund	\$	3,294,390	\$	10,333,248	\$	11,489,807	\$	2,518,831
003	Abatement Fund	\$	-	\$	40,000	\$	40,000	\$	-
101	City Street Fund	\$	6,000	\$	1,058,362	\$	1,058,105	\$	6,257
103	Cemetery Services Fund	\$	21,000	\$	132,950	\$	138,948	\$	15,002
104	REET Fund - 1st 1/4%	\$	607,000	\$	202,000	\$	381,000	\$	428,000
105	Park Impact Fee Fund	\$	829,000	\$	499,500	\$	1,237,893	\$	90,607
106	REET Fund - 2nd 1/4%	\$	30,000	\$	411,000	\$	360,000	\$	81,000
108	Hotel Motel Tax Fund	\$	90,000	\$	50,100	\$	75,500	\$	64,600
110	Transportation Impact Fee Fund	\$	505,000	\$	150,500	\$	652,000	\$	3,500
118	PEG Fee Fund	\$	127,291	\$	5,250	\$	5,000	\$	127,541
125	EMS Restricted Fund	\$	376,283	\$	-	\$	376,283	\$	-
126	Fire Impact Fee Fund	\$	158,300	\$	40,200	\$	-	\$	198,500
141	Drug Seizure Fund	\$	26,248	\$	12,100	\$	23,400	\$	14,948
212	UTGO Bond Redemption Fund	\$	20,000	\$	125,100	\$	122,500	\$	22,600
215	Downtown Debt Service Bond	\$	2,678	\$	380,686	\$	380,686	\$	2,678
350	Capital Projects Fund	\$	-	\$	-	\$	-	\$	-
351	Facilities Capital Projects	\$	250,000	\$	554,000	\$	662,000	\$	142,000
353	Transportation Capital Projects	\$	406,000	\$	2,602,000	\$	2,650,000	\$	358,000
401	Water/Sewer Fund	\$	5,185,758	\$	7,430,839	\$	7,299,887	\$	5,316,710
403	Stormwater Utility Fund	\$	226,062	\$	1,241,399	\$	1,161,935	\$	305,526
404	Garbage Fund	\$	-	\$	-	\$	-	\$	-
406	Water/Sewer Construction Reserve	\$	700,000	\$	2,657,836	\$	2,004,000	\$	1,353,836
408	Water/Sewer Bond Redemption	\$	-	\$	575,080	\$	575,080	\$	480
410	PWTF Loan Redemption	\$	-	\$	301,064	\$	301,064	\$	(0)
412	Water/Sewer Bond Redemption	\$	-	\$	49,772	\$	49,772	\$	(0)
413	W/S Revenue Bond Fund	\$	9,100,000	\$	14,975,319	\$	21,190,319	\$	2,885,001
414	W/S/Bond Reserve Fund	\$	1,616,460			\$	-	\$	1,616,460
510	Empl. Security Reserve Fund	\$	202,316	\$	2,500	\$	30,000	\$	174,816
520	ER&R - Rolling Stock Fund	\$	111,000	\$	110,000	\$	16,000	\$	205,000
521	ER&R - IT Fund	\$	12,000	\$	30,250	\$	10,000	\$	32,250
604	Cemetery Perpetual Care Fund	\$	300,000	\$	8,000	\$	-	\$	308,000
610	Downtown Bond Guarantee Fund	\$	839,258	\$	60,000	\$	-	\$	899,258
631	Agency Fund - Low Income Assist	\$	89,000	\$	5,100	\$	94,100	\$	-
GRAND TOTAL		\$	25,131,044	\$	44,044,154	\$	52,385,278	\$	17,171,400

Summary of Significant Accounting Policies

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund (001-099)

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

Special Revenue Funds (100-199)

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

Debt Service Funds (200-299)

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

Capital Project Funds (300-399)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

Fiduciary Funds

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

Agency Funds (600-699)

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

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

B. Basis of Accounting

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

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

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

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

C. Budgets

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

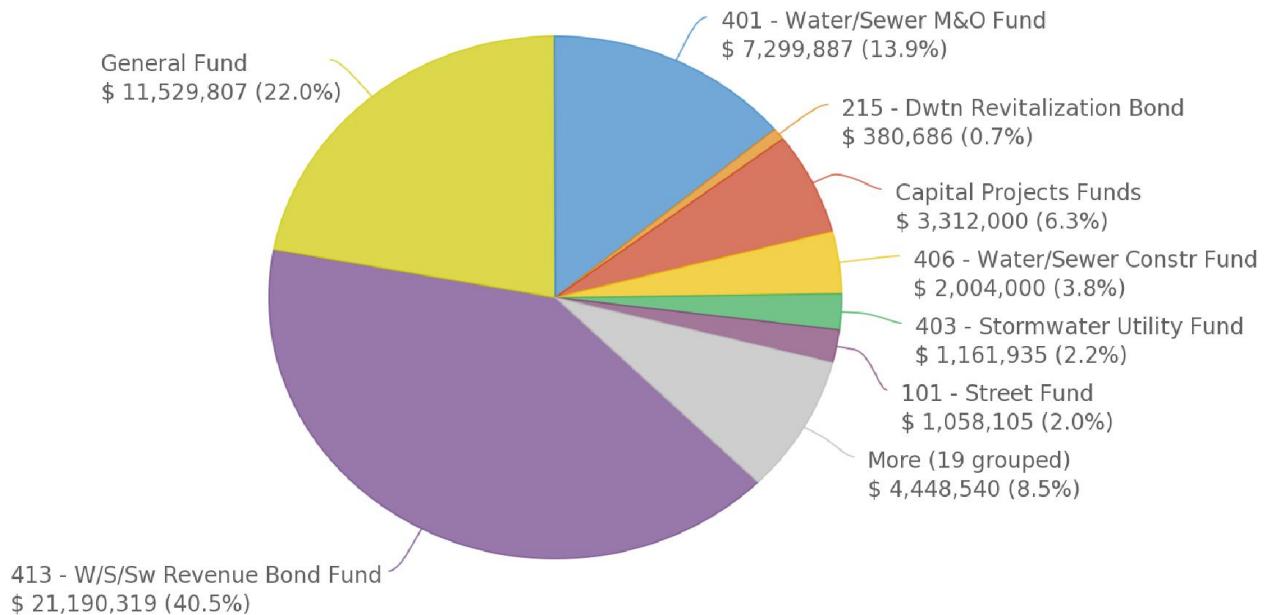
Annual appropriated budgets are adopted at the fund level. The budgets constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal end.

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

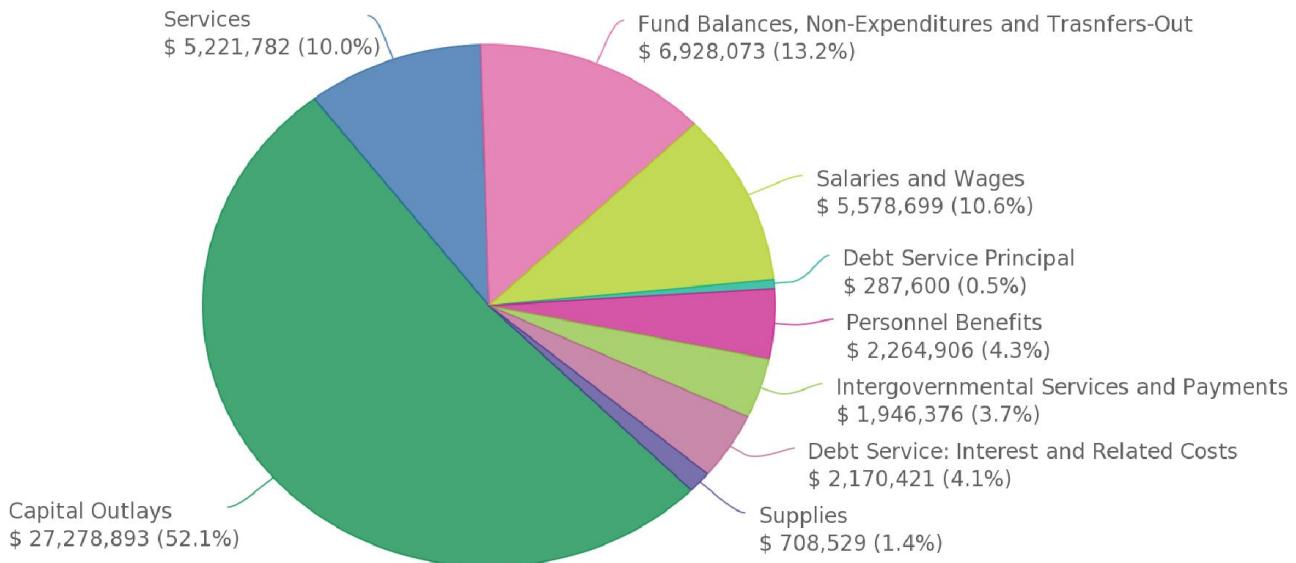
The finance director is authorized to transfer budgeted amounts between departments within any fund or object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours or other conditions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

Budget Overview

Summary By Fund

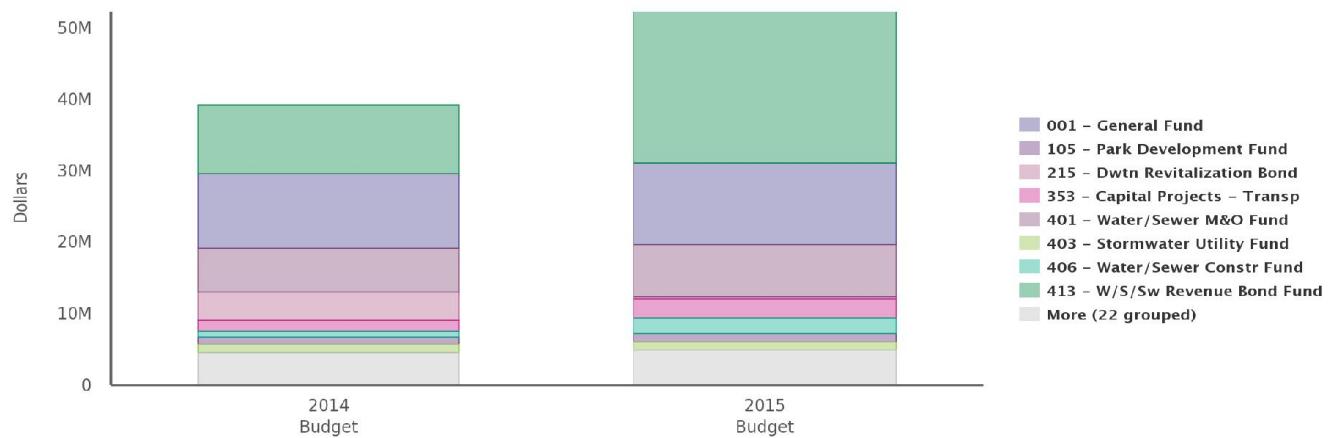


Summary by Object



Budget Overview Continued

Summary by Fund comparision



**City of Washougal
2015 Final Budget**

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

		2013 Actual	2014 Budget	2015 Proposed
311	General Property Taxes *	\$ 3,604,970	\$ 3,726,464	\$ 3,952,729
311	EMS Property Taxes **	\$ 581,122	\$ 639,000	\$ 652,890
313	Retail Sales Taxes/Criminal Justice	\$ 1,324,198	\$ 1,314,964	\$ 1,428,781
316	Business and Occupation Taxes	\$ 2,368,386	\$ 2,054,785	\$ 2,138,076
317	Leasehold Excise Tax	\$ 72,555	\$ 79,845	\$ 79,845
321	Business Licenses and Permits	\$ 335,731	\$ 345,229	\$ 335,484
322	Other Licenses and Permits	\$ 275,704	\$ 257,956	\$ 260,000
334	State Grants	\$ 10,063	\$ 4,000	\$ 4,000
335	State Shared Revenues	\$ 82,796	\$ 81,140	\$ 84,480
336	State Entitlements	\$ 547,025	\$ 519,400	\$ 500,000
341	General Government Charges	\$ 893,909	\$ 1,006,926	\$ 851,200
342	Public Safety Charges for Services	\$ 136,601	\$ 103,984	\$ 47,030
345	Economic Dev & Animal Control ***	\$ 278,875	\$ 232,640	\$ 233,640
347	WISP Fees	\$ 985	\$ -	\$ 1,172
361	Interest and Other Earnings	\$ 13,263	\$ 15,000	\$ 12,500
362	Rents and leases	\$ 12,752	\$ 13,800	\$ 13,800
369	Miscellaneous Sales	\$ 22,973	\$ 8,700	\$ 5,700
390	Other Revenue Sources/Transfers In	\$ 32,285	\$ 500,283	\$ 376,283
	Total Revenue	\$ 10,594,191	\$ 10,904,116	\$ 10,977,610
308	Beginning Fund Balance	\$ 3,294,390	\$ 3,294,390	\$ 3,292,474
	Total Revenue and Fund Balance	\$ 13,888,581	\$ 14,198,506	\$ 14,270,083
			Subtotal Expenditures	\$ 11,489,807
	Reserved Ending Fund Balance: 16% of Expenditures (less contract fire payments)		\$ 1,441,212	
	Unreserved Ending Fund Balance		\$ 1,339,065	
	Subtotal Ending Fund Balance		\$ 2,780,276	
			Total Expenditures and Ending Fund Balance	\$ 14,270,083

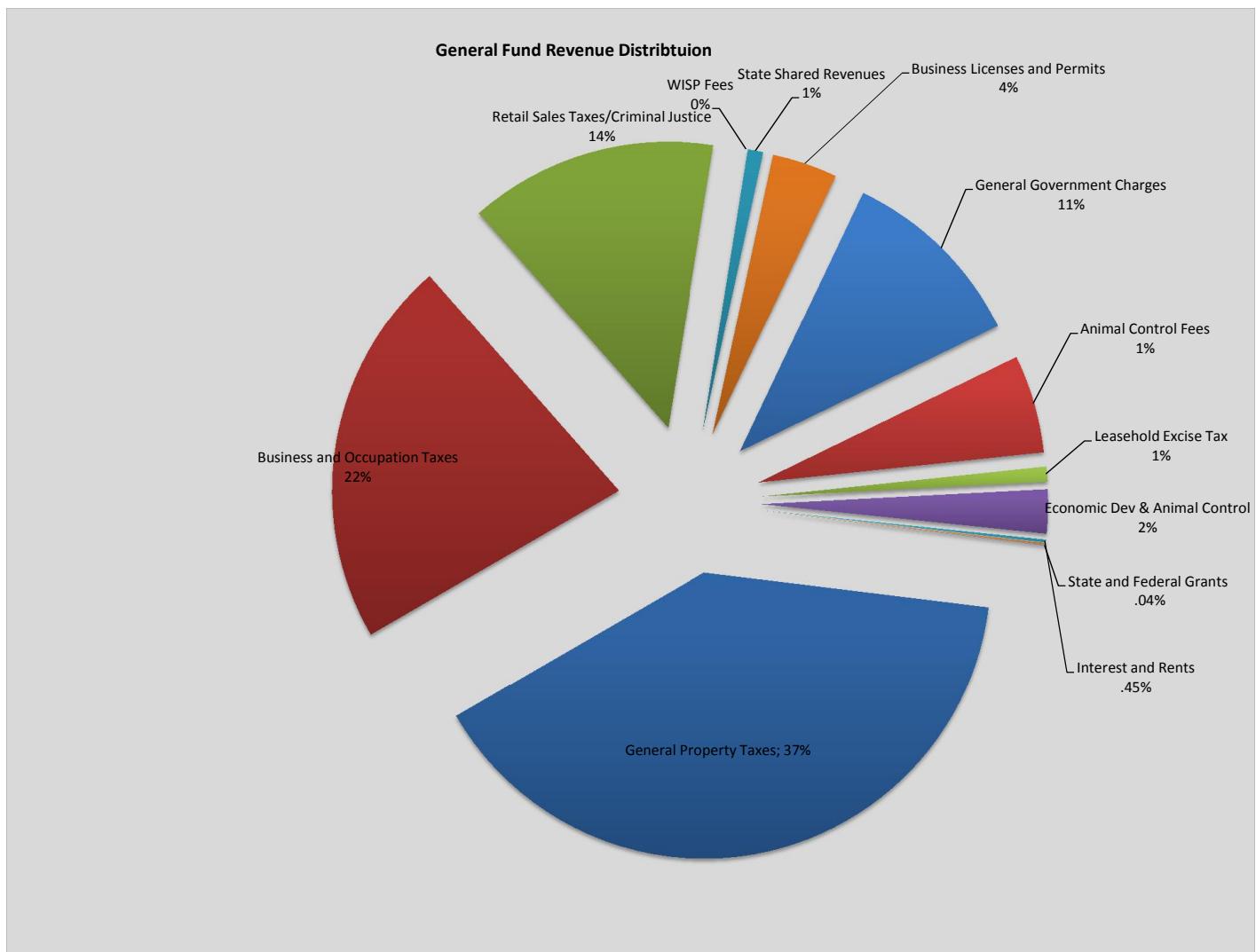
* Proposed levy lid lifts included here

** Stand alone EMS levy (50 cents)

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

Revenue Highlights:

The City has established a reserve policy for its General Fund. The Council has targeted a minimum of two months of expenditure needs, approximately 16% of the proposed budgeted expenditures, as the level to be set aside from the projected revenues to be used as a contingency balance within the General Fund. This balance would not be available for use when appropriating the expenditures. This balance would be held in reserve for possible use as Council may deem appropriate. Possible uses include meeting revenue shortfalls during times of economic downturn, meeting unanticipated expenditure needs, and financing possible emergency situations. The 2015 budget includes the use of \$210K for a road project, \$147,500 for police radios, \$56,300 for fire radios and the transfer of \$98,400 to Camas for Fire reserves per the interlocal agreement.

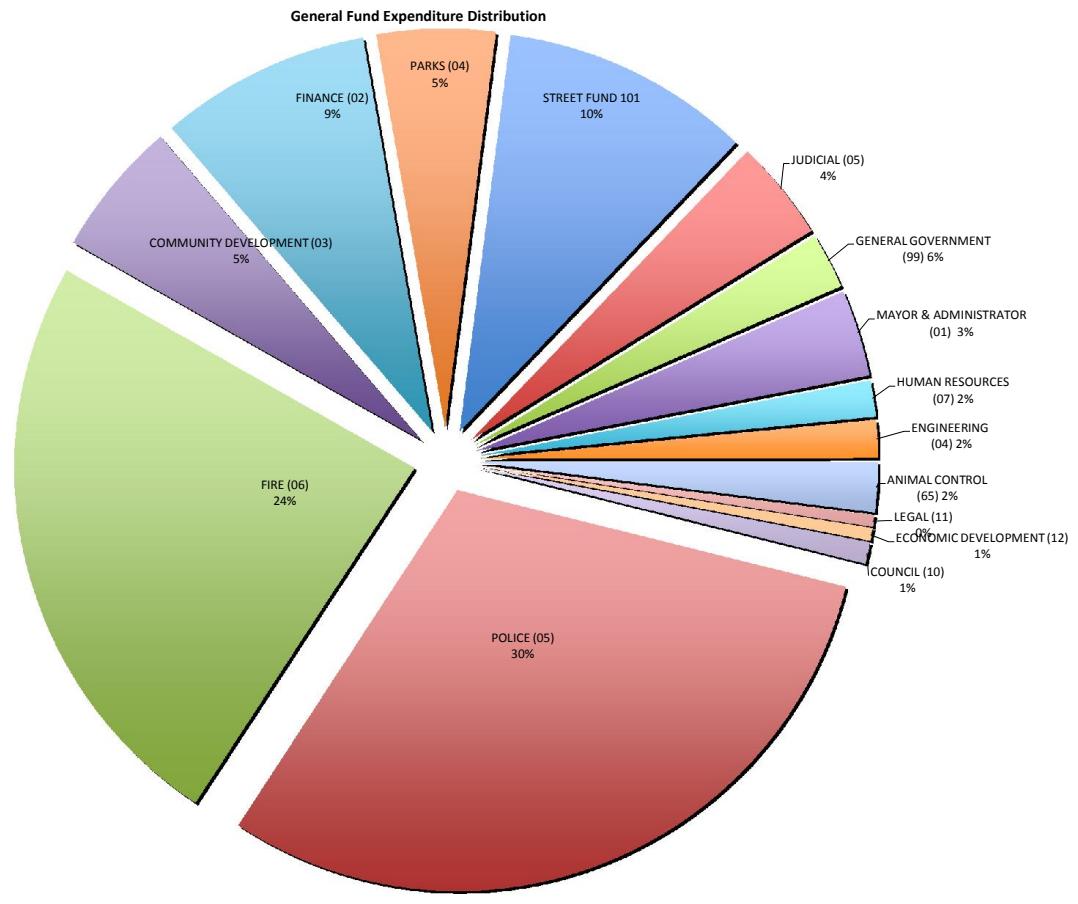


FUND 001 & 101 GENERAL & STREET FUND EXPENDITURE SUMMARY		2013 ACTUAL	2014 BUDGET	2015 APPROVED
COUNCIL (10)	\$ 87,805	\$ 81,800	\$ 92,103	
JUDICIAL (05)	\$ 381,454	\$ 419,530	\$ 426,030	
MAYOR & ADMINISTRATOR (01)	\$ 360,825	\$ 364,892	\$ 366,959	
HUMAN RESOURCES (07)	\$ 184,658	\$ 171,756	\$ 153,555	
FINANCE (02)	\$ 657,778	\$ 839,600	\$ 892,433	
ECONOMIC DEVELOPMENT (12)	\$ 55,625	\$ 55,000	\$ 55,000	
LEGAL (11)	\$ 46,349	\$ 55,000	\$ 50,000	
GENERAL GOVERNMENT (99)	\$ 916,722	\$ 563,114	\$ 835,935 *	
POLICE (05)	\$ 2,823,198	\$ 3,007,968	\$ 3,175,884	
FIRE (06)	\$ 2,327,044	\$ 2,348,396	\$ 2,512,709	
INTERGOVERNMENT SERVICES (99)	\$ 15,077	\$ 16,000	\$ 15,500	
COMMUNITY DEVELOPMENT (03)	\$ 598,626	\$ 644,534	\$ 574,483	
ENGINEERING (04)	\$ 132,567	\$ 178,432	\$ 161,369	
ANIMAL CONTROL (65)	\$ 204,739	\$ 216,800	\$ 212,272	
PARKS (04)	\$ 487,934	\$ 524,651	\$ 501,434	
CITY BUILDINGS MAINTENANCE (04)	\$ 363,353	\$ 376,587	\$ 366,035	
ABATEMENT FUND 003	\$ -	\$ -	\$ 40,000	
STREET FUND 101	\$ 943,032	\$ 1,041,973	\$ 1,058,105	
Total Expenditures	\$ 10,586,784	\$ 10,906,033	\$ 11,489,807	
		Projected Revenue		\$ 10,977,610
		Revenue Over Expenditures		\$ (512,197)
		Use of Reserves for Road Reconstruct		\$ 210,000
		Use of Reserves for Police Radios		\$ 147,500
		Use of Reserves for Fire Radios		\$ 56,300
		Transfer of Fire Reserves		\$ 98,400
		Revenue Over Expenditures		\$ 3

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

Expenditure Highlights:

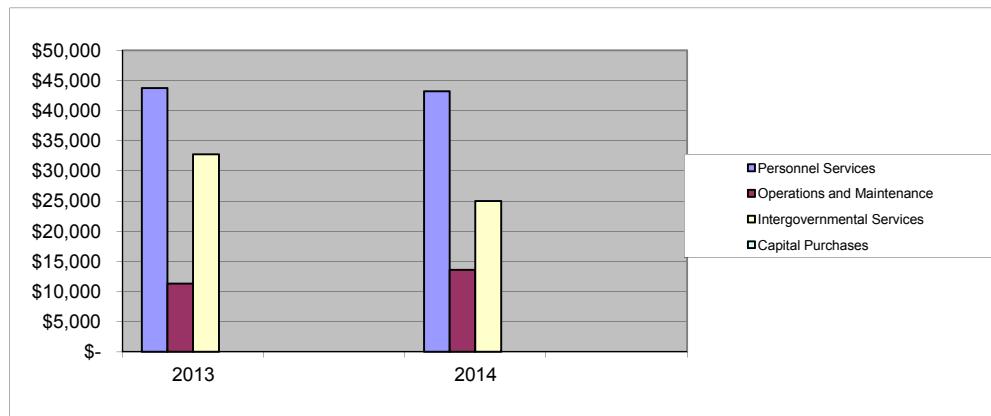
This budget continues our efforts to make enhancements to our community, maintains our current level of core services, is conservative and it is operationally balanced.



**City of Washougal
2015 Final Budget**

Fund 001-10 Council/Legislative

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 43,734	\$ 43,200	\$ 45,348
Operations and Maintenance	\$ 11,314	\$ 13,600	\$ 13,755
Intergovernmental Services	\$ 32,757	\$ 25,000	\$ 33,000
Capital Purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Council/Legislative Services	<u>\$ 87,805</u>	<u>\$ 81,800</u>	<u>\$ 92,103</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Council Members	7.00	7.00	7.00

Highlights:

2015 is an election year, therefore we have increased the expenditures out of the intergovernmental services line item.

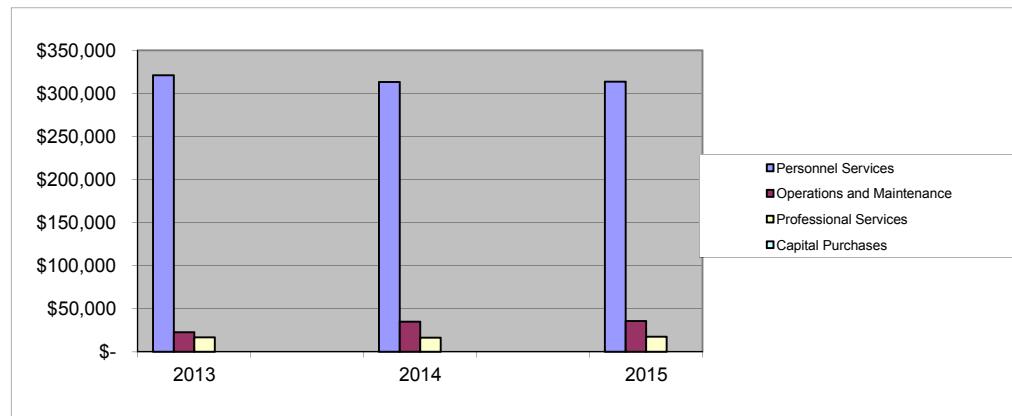
Fund 001-10 - City Council**2015 Final Budget**

Fund/Org	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00110511300	5041	PROFESSIONAL SERVICES	NOTICES/OFFICIAL POSTINGS	\$ 4,661	\$ -	\$ 2,255.00
00110511300	5044	ADVERTISING	NOTICES/OFFICIAL POSTINGS	\$ 1,512	\$ 2,000	\$ 3,800.00
00110511300	5341	CODIFICATION SERVICES	NOTICES/OFFICIAL POSTINGS	\$ -	\$ 3,200	\$ 3,500.00
00110511400	5043	TRAVEL	TRAINING	\$ 2,093	\$ 2,000	\$ 2,100.00
00110511400	5449	TRAINING REGISTRATIONS	TRAINING	\$ 1,505	\$ 3,000	\$ 3,500.00
00110511600	5011	REGULAR SALARIES	COUNCIL OPERATIONS	\$ 40,500	\$ 39,900	\$ 42,000.00
00110511600	5021	INSURANCE BENEFITS	COUNCIL OPERATIONS	\$ 3,234	\$ 3,300	\$ 3,348.00
00110511600	5031	OFFICE SUPPLIES	COUNCIL OPERATIONS	\$ 393	\$ 450	\$ 450.00
00110511600	5035	SMALL TOOL & MINOR EQUIP	COUNCIL OPERATIONS	\$ -	\$ 1,500	\$ 400.00
00110511600	5036	OPERATING SUPPLIES	COUNCIL OPERATIONS	\$ 396	\$ 600	\$ 500.00
00110511600	5043	TRAVEL	COUNCIL OPERATIONS	\$ -	\$ -	\$ -
00110511600	5046	INSURANCE	COUNCIL OPERATIONS	\$ 754	\$ 850	\$ 750.00
00110511600	5049	MISCELLANEOUS	COUNCIL OPERATIONS	\$ -	\$ -	\$ -
00110511800	5051	INTERGOVT PROF SERVICES	VOTER REGISTRATION COSTS	\$ 32,757	\$ 25,000	\$ 33,000.00
TOTAL EXPENDITURES				\$ 87,805	\$ 81,800	\$ 92,103.00

**City of Washougal
2015 Final Budget**

Fund 001-01 Mayor & Administration

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 321,068	\$ 313,242	\$ 313,332
Operations and Maintenance	\$ 22,844	\$ 35,150	\$ 35,947
Professional Services	\$ 16,913	\$ 16,500	\$ 17,680
Capital Purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Administration Services	<u>\$ 360,825</u>	<u>\$ 364,892</u>	<u>\$ 366,959</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Mayor	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00
Assistant to the City Administrator	0.00	1.00	1.00
Executive Assistant/Deputy Clerk	0.11	0.00	0.00
Totals	2.11	3.00	3.00

Highlights:

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

Fund 001-01 - Mayor and Administration

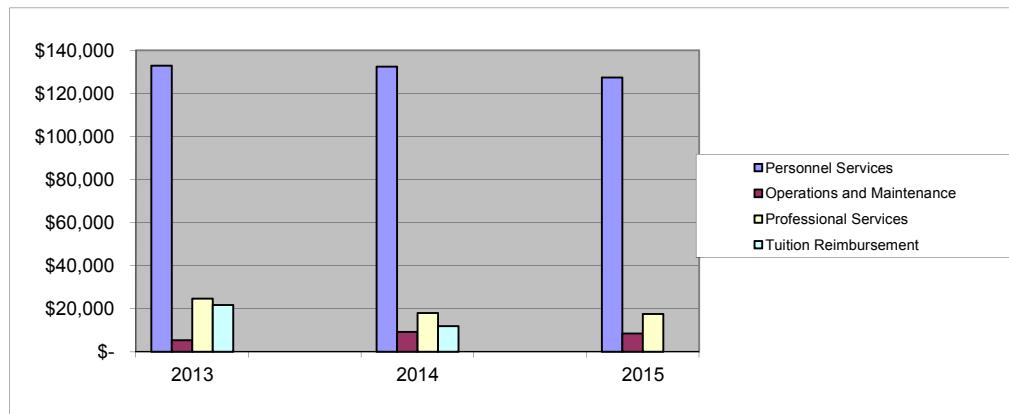
2015 Final Budget

Fund/Org	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00101513100	5011	REGULAR SALARIES	ADMINISTRATOR	\$ 236,287.46	\$ 228,920.00	\$ 232,506.57
00101513100	5012	OVERTIME	ADMINISTRATOR	\$ 167.43	\$ -	\$ -
00101513100	5021	INSURANCE BENEFITS	ADMINISTRATOR	\$ 84,612.88	\$ 84,322.00	\$ 80,825.84
00101513100	5022	WELLNESS INCENTIVE	ADMINISTRATOR	\$ -	\$ -	\$ -
00101513100	5031	OFFICE SUPPLIES	ADMINISTRATOR	\$ 527.17	\$ 600.00	\$ 300.00
00101513100	5035	SMALL TOOLS/MINOR EQUIP	ADMINISTRATOR	\$ -	\$ 1,100.00	\$ 300.00
00101513100	5036	OPERATING SUPPLIES	ADMINISTRATOR	\$ 576.04	\$ 600.00	\$ 300.00
00101513100	5041	PROFESSIONAL SERVICES	ADMINISTRATOR	\$ 16,913.40	\$ 16,500.00	\$ 17,680.00
00101513100	5046	INSURANCE	ADMINISTRATOR	\$ 2,646.14	\$ 2,800.00	\$ 3,800.00
00101513100	5049	MISCELLANEOUS	ADMINISTRATOR	\$ -	\$ 600.00	\$ 300.00
00101513100	5149	DUES/SUBSCRIPTIONS/MEMBER	ADMINISTRATOR	\$ -	\$ 1,640.00	\$ 1,700.00
00101513100	5026	EMPLOYEE RECOGNITION	EXECUTIVE TRAINING	\$ 454.52	\$ 850.00	\$ 1,000.00
00101513100	5043	TRAVEL	EXECUTIVE TRAINING	\$ 5,768.17	\$ 5,900.00	\$ 7,020.00
00101513100	5049	STRATEGIC PLANNING	EXECUTIVE	\$ 12,153.73	\$ 18,000.00	\$ 18,000.00
00101513100	5449	TRAINING REGISTRATIONS	EXECUTIVE TRAINING	\$ -	\$ 1,960.00	\$ 3,000.00
00101513100	5042	COMMUNICATIONS	EXECUTIVE COMMUNICATIONS	\$ 717.96	\$ 1,100.00	\$ 227.00
TOTAL EXPENDITURES				\$ 360,824.90	\$ 364,892.00	\$ 366,959.41

**City of Washougal
2015 Final Budget**

Fund 001-07 Human Resources

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 132,758	\$ 132,446	\$ 127,380
Operations and Maintenance	\$ 5,439	\$ 9,310	\$ 8,575
Professional Services	\$ 24,752	\$ 18,000	\$ 17,600
Tuition Reimbursement	<u>\$ 21,709</u>	<u>\$ 12,000</u>	<u>\$ -</u>
Total Human Resources Services	<u>\$ 184,658</u>	<u>\$ 171,756</u>	<u>\$ 153,555</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Human Resources Director	1.00	1.00	1.00
Totals	1.00	1.00	1.00

Highlights:

The Human Resources budget maintains existing programs. The professional services line item will fluctuate between budget estimates and actual expenditures depending upon how many issues require legal review. We anticipate hiring an intern during 2015 to assist with the compensation/classification project.

Fund 001-07 - Human Resources

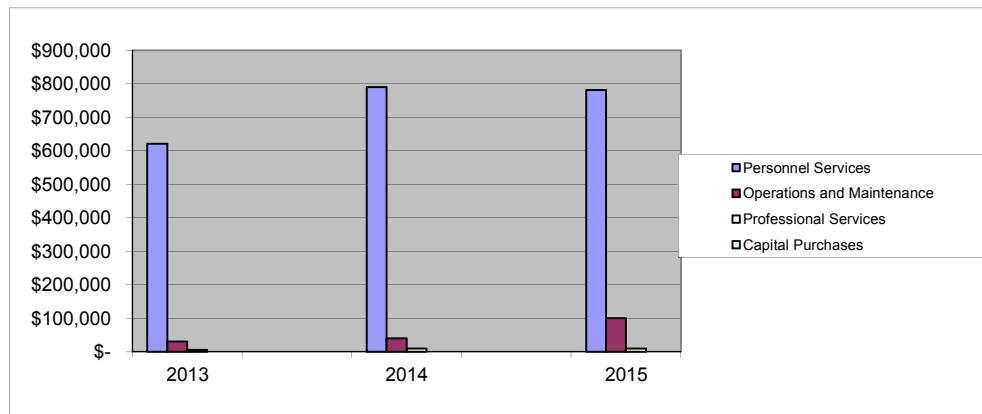
2015 Final Budget

Budget & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00107518100	5011	REGULAR SALARIES	HR ADMINISTRATION	\$ 93,816.72	\$ 94,755.00	\$ 95,702.31
00107518100	5012	OVERTIME	HR ADMINISTRATION	\$ -	\$ -	\$ -
00107518100	5021	INSURANCE BENEFITS	HR ADMINISTRATION	\$ 38,941.32	\$ 37,691.00	\$ 31,678.03
00107518100	5023	UNIFORMS AND CLOTHING	HR ADMINISTRATION	\$ -	\$ -	\$ -
00107518100	5149	DUES/SUBSCRIPTIONS/MEMBER	HR ADMINISTRATION	\$ -	\$ 380.00	\$ 385.00
00107518111	5031	OFFICE SUPPLIES	HR SERVICES	\$ 260.16	\$ 270.00	\$ 270.00
00107518111	5036	OPERATING SUPPLIES	HR SERVICES	\$ 6.36	\$ 390.00	\$ 390.00
00107518111	5041	PROFESSIONAL SERVICES	HR SERVICES	\$ 24,320.60	\$ 16,000.00	\$ 15,600.00
00107518111	5044	ADVERTISING	HR SERVICES	\$ 797.36	\$ 490.00	\$ 490.00
00107518111	5046	INSURANCE	HR SERVICES	\$ 1,323.07	\$ 1,500.00	\$ 1,300.00
00107518111	5049	MISCELLANEOUS	HR SERVICES	\$ -	\$ 240.00	\$ 240.00
00107518112	5043	TRAVEL	HR TRAINING	\$ 1,329.23	\$ 1,650.00	\$ 1,840.00
00107518112	5049	MISCELLANEOUS-TUITION REIMB	HR TRAINING	\$ 21,709.11	\$ 12,000.00	\$ -
00107518112	5449	TRAINING REGISTRATIONS	HR TRAINING	\$ -	\$ 390.00	\$ 160.00
00107517400	5041	PROFESSIONAL SERVICES	CITY TRAINING PROGRAM	\$ 431.34	\$ 1,000.00	\$ 1,000.00
00107517900	5031	OFFICE SUPPLIES	WELLNESS PROGRAM	\$ 1,226.53	\$ 500.00	\$ 500.00
00107517900	5036	OPERATING SUPPLIES	WELLNESS PROGRAM	\$ 84.87	\$ 3,000.00	\$ 2,500.00
00107517900	5041	PROFESSIONAL SERVICES	WELLNESS PROGRAM	\$ -	\$ 1,000.00	\$ 1,000.00
00107517900	5049	MISCELLANEOUS	WELLNESS PROGRAM	\$ 410.98	\$ 500.00	\$ 500.00
				\$ -		
			TOTAL EXPENDITURES	\$ 184,657.65	\$ 171,756.00	\$ 153,555.34

**City of Washougal
2015 Final Budget**

Fund 001-02 Finance & Information Technology

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 620,525	\$ 789,460	\$ 781,243
Operations and Maintenance	\$ 30,881	\$ 40,140	\$ 100,990
Professional Services	\$ 6,372	\$ 10,000	\$ 10,200
Capital Purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Finance Services	<u>\$ 657,778</u>	<u>\$ 839,600</u>	<u>\$ 892,433</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Finance Director/City Clerk	1.00	1.00	1.00
Assistant Finance Director	1.00	0.00	0.00
Accounting Manager	1.00	0.00	0.00
Information Technology Manager	0.00	1.00	1.00
City Lead Accountant/City Accountant	0.00	2.00	1.00
Accounting Specialist	2.00	1.00	3.00
PC Specialist	0.00	1.00	1.00
Clerk	1.00	2.00	1.00
Totals	6.00	8.00	8.00

Highlights:

The 2015 budget reflects increases in expenses as we are fine tuning what expenses IT will be managing. Professional Service funds include continued financial consulting support services, auditing services from Micro-Flex (compares DOR tax revenue reports to Business Licenses), the annual Sunguard maintenance contract, and the City wide internet and phone charges.

Fund 001-02 Finance and Information Technology

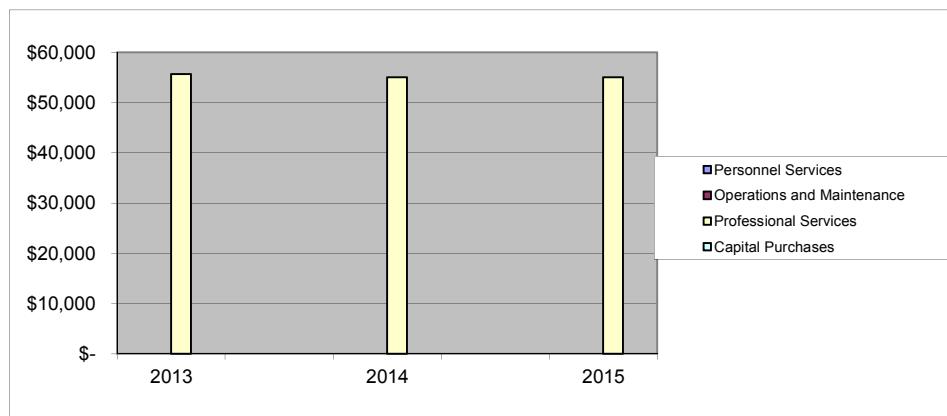
2015 Final Budget

Budget & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00102514100	5011	REGULAR SALARIES	FINANCE ADMINISTRATION	\$ 102,864.86	\$ 103,830.00	\$ 104,867.94
00102514100	5021	INSURANCE BENEFITS	FINANCE ADMINISTRATION	\$ 44,837.56	\$ 40,575.00	\$ 38,524.48
00102514100	5031	OFFICE SUPPLIES	FINANCE ADMINISTRATION	\$ 572.96	\$ 800.00	\$ 800.00
00102514100	5036	OPERATING SUPPLIES	FINANCE ADMINISTRATION	\$ 1,129.75	\$ 1,000.00	\$ 1,700.00
00102514100	5043	TRAVEL	FINANCE ADMINISTRATION	\$ 2,143.16	\$ 2,000.00	\$ 1,050.00
00102514100	5049	MISCELLANEOUS	FINANCE ADMINISTRATION	\$ 361.96	\$ 300.00	\$ 450.00
00102514100	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCE ADMINISTRATION	\$ 50.00	\$ 100.00	\$ 450.00
00102514230	5011	REGULAR SALARIES	FINANCIAL SERVICES	\$ 233,832.82	\$ 281,245.00	\$ 272,890.71
00102514230	5012	OVERTIME	FINANCIAL SERVICES	\$ 1,128.59	\$ 1,000.00	\$ 1,000.00
00102514230	5021	INSURANCE BENEFITS	FINANCIAL SERVICES	\$ 134,882.80	\$ 168,400.00	\$ 165,795.41
00102514230	5022	WELLNESS INCENTIVE	FINANCIAL SERVICES	\$ 97.43	\$ 240.00	\$ 240.00
00102514230	5031	OFFICE SUPPLIES	FINANCIAL SERVICES	\$ 1,416.11	\$ 1,500.00	\$ 1,600.00
00102514230	5036	OPERATING SUPPLIES	FINANCIAL SERVICES	\$ 1,716.85	\$ 1,000.00	\$ 1,100.00
00102514230	5041	PROFESSIONAL SERVICES	FINANCIAL SERVICES	\$ 6,372.22	\$ 10,000.00	\$ 9,000.00
00102514230	5046	INSURANCE	FINANCIAL SERVICES	\$ 8,121.14	\$ 9,000.00	\$ 10,500.00
00102514230	5048	REPAIRS & MAINTENANCE	FINANCIAL SERVICES	\$ -	\$ -	\$ -
00102514230	5049	MISCELLANEOUS	FINANCIAL SERVICES	\$ 228.27	\$ 500.00	\$ 500.00
00102514230	5149	DUES/SUBSCRIPTIONS/MEMBER	FINANCIAL SERVICES	\$ -	\$ 200.00	\$ 150.00
00102514400	5043	TRAVEL	FINANCE TRAINING	\$ 1,083.53	\$ 3,000.00	\$ 1,050.00
00102514400	5049	MISCELLANEOUS	FINANCE TRAINING	\$ -	\$ -	\$ -
00102514400	5449	TRAINING REGISTRATIONS	FINANCE TRAINING	\$ 823.00	\$ 3,000.00	\$ 3,500.00
00102518816	5011	REGULAR SALARIES	INFORMATION TECHNOLOGY	\$ 67,248.29	\$ 136,710.00	\$ 142,901.91
00102518816	5021	INSURANCE BENEFITS	INFORMATION TECHNOLOGY	\$ 35,729.83	\$ 57,700.00	\$ 55,262.26
00102518816	5031	OFFICE SUPPLIES	INFORMATION TECHNOLOGY	\$ 238.24	\$ 500.00	\$ 500.00
00102518816	5035	SMALL TOOLS/MINOR EQUIP	INFORMATION TECHNOLOGY	\$ 4,632.91	\$ 2,500.00	\$ 2,500.00
00102518816	5036	OPERATING SUPPLIES	INFORMATION TECHNOLOGY	\$ 4,503.63	\$ 2,500.00	\$ 2,500.00
00102518816	5042	COMMUNICATIONS	INFORMATION TECHNOLOGY	\$ 723.92	\$ 1,500.00	\$ 22,500.00
00102518816	5041	PROFESSIONAL SERVICES	INFORMATION TECHNOLOGY	\$ 1,208.71	\$ 2,000.00	\$ 1,200.00
00102518816	5149	DUES/SUBSCRIPTIONS/MEMBER	INFORMATION TECHNOLOGY	\$ 1,010.56	\$ 5,000.00	\$ 45,900.00
00102518816	5449	TRAINING REGISTRATIONS	INFORMATION TECHNOLOGY	\$ 668.33	\$ 3,500.00	\$ 4,000.00
00102514400	5042	COMMUNICATIONS	FINANCE COMMUNICATIONS	\$ 150.67	\$ -	\$ -
TOTAL EXPENDITURES				\$ 657,778.10	\$ 839,600.00	\$ 892,432.71

**City of Washougal
2015 Final Budget**

Fund 001-12 Economic Development

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ 55,625	\$ 55,000	\$ 55,000
Capital Purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Economic Development Services	<u>\$ 55,625</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
	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 2015.

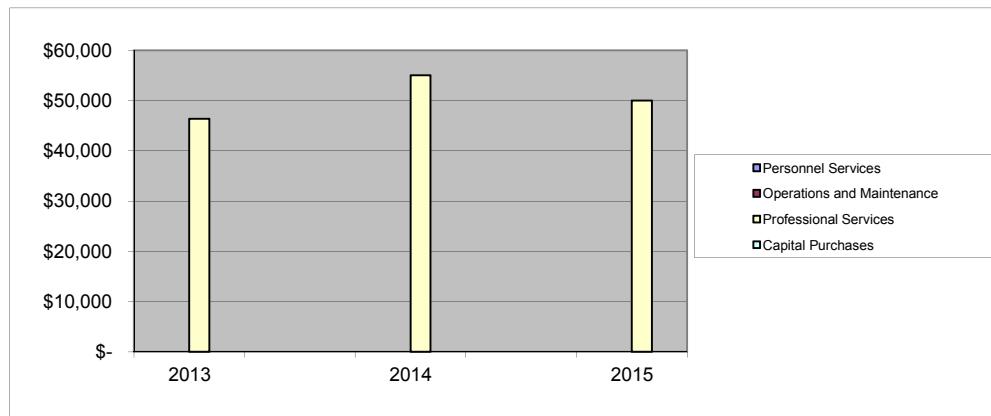
Fund 001-12 Economic Development**2015 Final Budget**

Budget & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00112558000	5041	PROFESSIONAL SERVICES	ECONOMIC DEVELOPMENT	\$ 55,625.00	\$ 55,000.00	\$ 55,000.00
			TOTAL EXPENDITURES	<u>\$ 55,625.00</u>	<u>\$ 55,000.00</u>	<u>\$ 55,000.00</u>

City of Washougal
2015 Final Budget

Fund 001-11 Legal Services

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ 46,349	\$ 55,000	\$ 50,000
Capital Purchases	\$ -	\$ -	\$ -
Total Legal Services	\$ 46,349	\$ 55,000	\$ 50,000



Personnel Schedule (full-time equivalents) - None

Highlights:

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

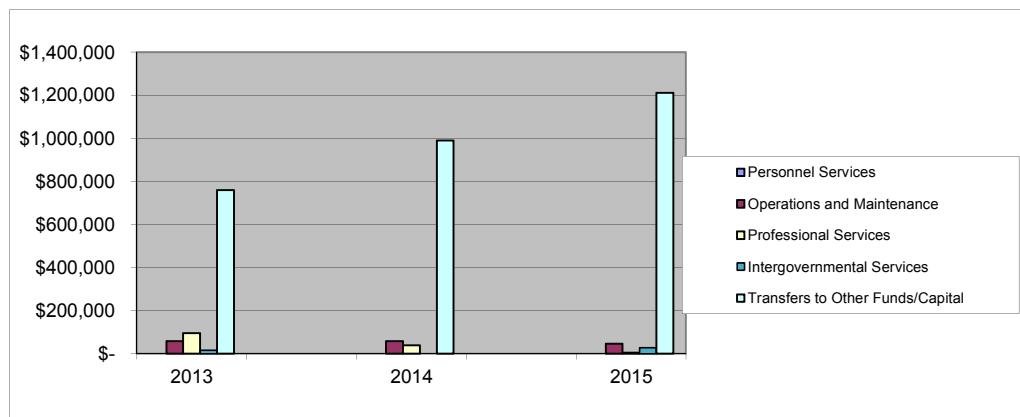
Fund 001-11 - Legal Services**2015 Final Budget**

Budget & Org.	Account	Account Title	Account Title	2013 Actual	2014 Budget	2015 Approved
00111515100	5041	PROFESSIONAL SERVICES	CITY LEGAL ATTORNEY	\$ 46,348.58	\$ 55,000.00	\$ 50,000.00
00111515100	5042	COMMUNICATIONS	LEGAL COMMUNICATIONS	\$ -	\$ -	\$ -
			TOTAL EXPENDITURES	\$ 46,348.58	\$ 55,000.00	\$ 50,000.00

**City of Washougal
2015 Final Budget**

Fund 001-99 General Government Services

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ 58,246	\$ 58,500	\$ 46,285
Professional Services	\$ 95,900	\$ 40,000	\$ 5,000
Intergovernmental Services	\$ 15,949	\$ -	\$ 28,000
Transfers to Other Funds/Capital	<u>\$ 759,314</u>	<u>\$ 989,614</u>	<u>\$ 1,210,650</u>
Total General Government Services	<u>\$ 929,409</u>	<u>\$ 1,088,114</u>	<u>\$ 1,289,935</u>



Personnel Schedule (full-time equivalents) - None.

Highlights:

This cost center includes costs not directly associated with another department. In prior years, the professional services item included the cost of outsourcing Information Technology services, however in 2013 we brought those services in-house and they are accounted for in the Finance Department budget. Intergovernmental includes the costs for the state audit. Transfers include the following: Equipment Replacement (\$130K), Cemetery (\$89K), Street Fund (\$414K), Transportation Capital (\$280K) and Facilities Capital (\$42K).

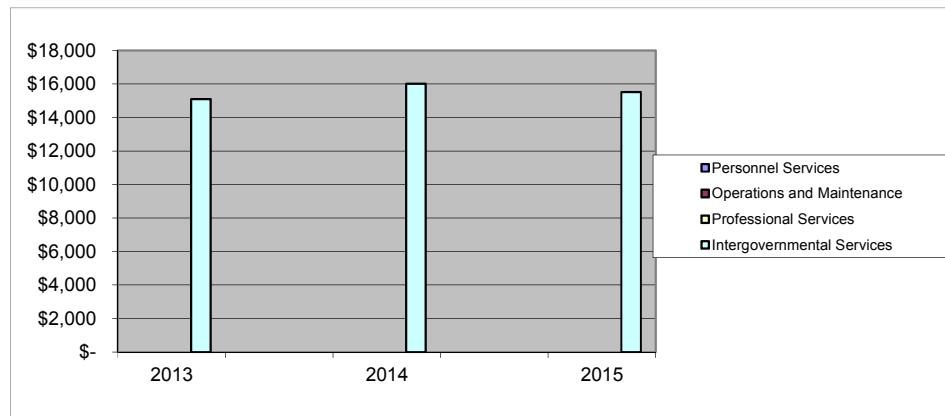
Fund 001-99 - General Government
2015 Final Budget

Budget & Org.	Account	Account Title	Account Title	2013 Actual	2014 Budget	2015 Approved
00199514230	5051	INTERGOVT PROF SERVICES	STATE AUDITOR	\$ 15,948.95	\$ -	\$ 28,000.00
00199518304	5035	SMALL TOOLS/MINOR EQUIP	CENTRAL FACILITIES	\$ -	\$ 500.00	\$ -
00199518304	5036	OPERATING SUPPLIES	CENTRAL FACILITIES	\$ -	\$ -	\$ -
00199518304	5045	OPERATING RENTALS/LEASES	CENTRAL FACILITIES	\$ 4,450.38	\$ 8,000.00	\$ 5,000.00
00199518304	5046	INSURANCE	CENTRAL FACILITIES	\$ 2,052.12	\$ 2,000.00	\$ 2,100.00
00199518304	5049	MISCELLANEOUS	CENTRAL FACILITIES	\$ 1,093.00	\$ 1,000.00	\$ 1,000.00
00199518402	5031	OFFICE SUPPLIES	CENTRAL SUPPLIES	\$ 7,937.28	\$ 5,000.00	\$ 5,000.00
00199518402	5036	OPERATING SUPPLIES	CENTRAL SUPPLIES	\$ 5,289.96	\$ 2,000.00	\$ 6,000.00
00199518860	5041	PROFESSIONAL SERVICES	DATA PROCESSING SVCS	\$ 95,899.63	\$ 35,000.00	\$ -
00199519902	5149	DUES/SUBSCRIPTIONS/MEMBER	CITY DUES AND MEMBERSHIPS	\$ 19,567.58	\$ 18,000.00	\$ 18,000.00
00199518860	5042	COMMUNICATIONS	GENERAL COMMUNICATIONS	\$ 17,855.85	\$ 22,000.00	\$ 9,185.00
00199539309	5041	PROFESSIONAL SERVICES	WEST COL GORGE HUM SOCIETY	\$ -	\$ 5,000.00	\$ 5,000.00
00199573100	5036	OPERATING SUPPLIES	DOWNTOWN SERVICES	\$ -	\$ -	\$ -
00199595100	5041	PROFESSIONAL SERVICES	SR 14 DESIGN	\$ -	\$ -	\$ -
00199573521	5099	TRANSFERS	TRANSFER TO ER&R	\$ 191,678.00	\$ 242,000.00	\$ 130,000.00
00199573101	5099	TRANSFERS	TRANSFER TO STREETS	\$ 12,687.44	\$ 525,000.00	\$ 414,000.00
00199573003	5099	TRANSFERS	TRANSFER TO ABATEMENT	\$ -	\$ -	\$ 40,000.00
00199597125	5099	TRANSFERS	TRANSFER TO PEG O&M	\$ -	\$ 5,000.00	\$ 5,000.00
00199597103	5099	TRANSFERS	TRANSFERS TO CEMETERY & EECBG	\$ 35,986.00	\$ 95,614.00	\$ 89,650.00
00199597351	5099	TRANSFERS	TRANSFERS TO FACILITIES CAPITAL	\$ 30,000.00	\$ 30,000.00	\$ 42,000.00
00199597353	5099	TRANSFERS	TRANSFERS TO TRANSPORTATION CA	\$ 30,000.00	\$ 30,000.00	\$ 280,000.00
00199597520	5099	TRANSFERS	OTHER TRANSFERS	\$ 458,962.93	\$ 62,000.00	\$ 210,000.00
TOTAL EXPENDITURES				\$ 929,409.12	\$ 1,088,114.00	\$ 1,289,935.00
TOTAL EXPENDITURES EXCLUDING TRANSFER TO STREET FUND AND ABATEMENT FUND				\$ 916,721.68	\$ 563,114.00	\$ 835,935.00

City of Washougal
2015 Final Budget

Fund 001-99 Intergovernmental Services

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -
Intergovernmental Services	\$ 15,077	\$ 16,000	\$ 15,500
Total Intergovernmental Services	\$ 15,077	\$ 16,000	\$ 15,500



Personnel Schedule (full-time equivalents) - None.

Highlights:

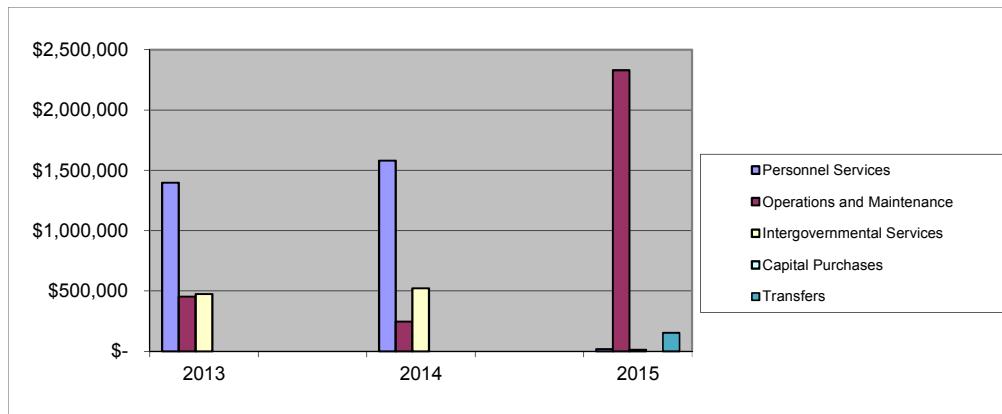
This cost center includes payments to East County Social Services, Alcohol Prevention Services and Community Education.

Fund 001-99 - Intergovernmental Services**2015 Final Budget**

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00199567200	5041	PROFESSIONAL SERVICES	EAST CO SOCIAL SERVICES	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
00199566200	5051	INTERGOVT PROF SERVICES	CLARK CO ALCOHOLISM PROG	\$ 2,576.73	\$ 3,500.00	\$ 3,000.00
00199571200	5051	INTERGOVT PROF SERVICES	COMMUNITY SCHOOLS	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
TOTAL EXPENDITURES				\$ 15,076.73	\$ 16,000.00	\$ 15,500.00

**City of Washougal
2015 Final Budget**
Fund 001-06 Fire and EMS Services

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 1,398,530	\$ 1,579,781	\$ 18,000
Operations and Maintenance	\$ 454,438	\$ 247,350	\$ 2,327,533
Intergovernmental Services	\$ 474,076	\$ 521,265	\$ 12,476
Capital Purchases	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ 154,700
Total Fire and EMS Services	<u>\$ 2,327,044</u>	<u>\$ 2,348,396</u>	<u>\$ 2,512,709</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Fire Chief	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	0.00
Fire Marshall	0.00	0.00	0.00
Fire Captain	3.00	3.00	0.00
Firefighter/EMT	6.00	6.00	0.00
IV Technician	1.00	1.00	0.00
Totals	12.00	12.00	0.00

Highlights:

The Fire and EMS Services budget maintains existing service levels. The fire department was merged with Camas in 2014 and the 2015 budget reflects the contract payments to Camas, including the reserve build up payments, versus employee costs. The LEOFF 1 charges and per capita emergency management fee remained the responsibility of the City and are included in this request.

Fund 001-06 Fire and EMS Services

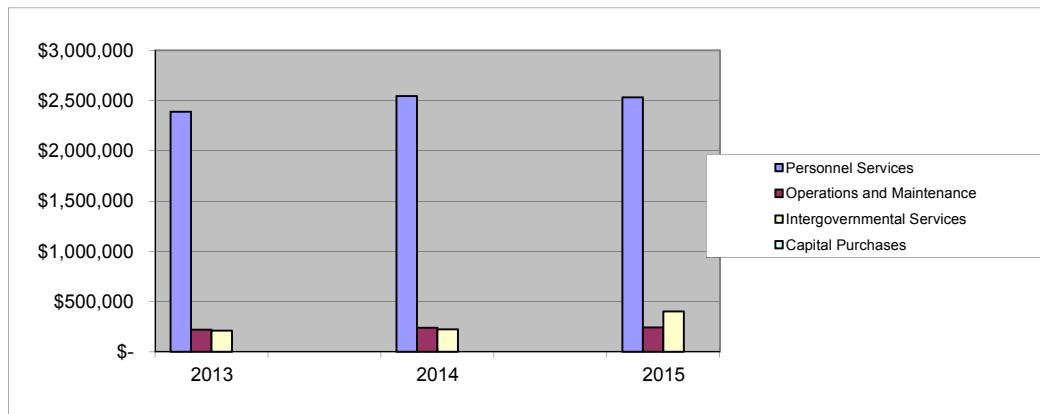
2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00106511700	5051	INTERGOVT PROF SERVICES	ELECTION COSTS	\$ -	\$ -	\$ -
00106517280	5021	INSURANCE BENEFITS	LEOFF I BENEFITS	\$ 16,482.28	\$ 16,000.00	\$ 16,000.00
00106517280	5121	LONG TERM CARE	LEOFF I BENEFITS	\$ 1,491.10	\$ 2,000.00	\$ 2,000.00
00106522100	5011	REGULAR SALARIES	FIRE ADMINISTRATION	\$ 101,952.55	\$ 102,692.15	\$ -
00106522100	5021	INSURANCE BENEFITS	FIRE ADMINISTRATION	\$ 39,041.91	\$ 39,700.00	\$ -
00106522100	5023	UNIFORMS AND CLOTHING	FIRE ADMINISTRATION	\$ 16.50	\$ 350.00	\$ -
00106522100	5031	OFFICE SUPPLIES	FIRE ADMINISTRATION	\$ 1,103.31	\$ -	\$ -
00106522100	5043	TRAVEL	FIRE ADMINISTRATION	\$ 2,450.07	\$ 2,100.00	\$ -
00106522100	5149	DUES/SUBSCRIPTIONS/MEMBER	FIRE ADMINISTRATION	\$ 474.00	\$ 1,300.00	\$ -
00106522100	5943	CIVIL SERVICE TRAVEL	FIRE ADMINISTRATION	\$ -	\$ 300.00	\$ -
00106522110	5011	REGULAR SALARIES	FIRE ADMIN SUPPORT	\$ 39,777.44	\$ 57,012.46	\$ -
00106522110	5012	OVERTIME	FIRE ADMIN SUPPORT	\$ -	\$ 500.00	\$ -
00106522110	5021	INSURANCE BENEFITS	FIRE ADMIN SUPPORT	\$ 22,181.58	\$ 35,200.00	\$ -
00106522110	5042	COMMUNICATIONS	FIRE ADMIN SUPPORT	\$ 114.91	\$ -	\$ -
00106522200	5011	REGULAR SALARIES	FIRE SUPPRESSION	\$ 761,861.44	\$ 825,416.74	\$ -
00106522200	5012	OVERTIME	FIRE SUPPRESSION	\$ 65,711.16	\$ 120,000.00	\$ -
00106522200	5021	INSURANCE BENEFITS	FIRE SUPPRESSION	\$ 300,477.27	\$ 330,860.00	\$ -
00106522200	5022	WELLNESS INCENTIVE	FIRE SUPPRESSION	\$ 3,789.46	\$ 5,200.00	\$ -
00106522200	5023	UNIFORMS AND CLOTHING	FIRE SUPPRESSION	\$ 5,995.28	\$ 6,350.00	\$ -
00106522200	5031	OFFICE SUPPLIES	FIRE SUPPRESSION	\$ 3,529.88	\$ 5,800.00	\$ -
00106522200	5032	FUEL CONSUMED	FIRE SUPPRESSION	\$ 12,962.14	\$ 16,500.00	\$ -
00106522200	5035	SMALL TOOLS/MINOR EQUIP	FIRE SUPPRESSION	\$ 3,106.78	\$ 19,700.00	\$ -
00106522200	5036	OPERATING SUPPLIES	FIRE SUPPRESSION	\$ 23,299.87	\$ 32,000.00	\$ -
00106522200	5037	BUNKER GEAR	FIRE SUPPRESSION	\$ 17,305.03	\$ 21,000.00	\$ -
00106522200	5041	PROFESSIONAL SERVICES	FIRE SUPPRESSION	\$ 36,752.28	\$ 33,000.00	\$ 2,327,533.00
00106522200	5046	INSURANCE	FIRE SUPPRESSION	\$ 34,634.21	\$ 35,000.00	\$ -
00106522200	5048	REPAIRS & MAINTENANCE	FIRE SUPPRESSION	\$ 23,867.02	\$ 22,000.00	\$ -
00106522200	5049	MISCELLANEOUS	FIRE SUPPRESSION	\$ 1,556.00	\$ 4,000.00	\$ -
00106522200	5051	INTERGOVT PROF SERVICES	FIRE SUPPRESSION	\$ 14,157.71	\$ -	\$ -
00106522200	5223	VOLUNTEER UNIFORMS	FIRE SUPPRESSION	\$ 1,040.10	\$ 3,500.00	\$ -
00106522306	5036	OPERATING SUPPLIES	FIRE PREVENT/INVESTIGATE	\$ 1,840.10	\$ 3,000.00	\$ -
00106522306	5041	PROFESSIONAL SERVICES	FIRE PREVENT/INVESTIGATE	\$ 1,773.33	\$ 1,200.00	\$ -
00106522451	5036	OPERATING SUPPLIES	PERSONNEL TRAINING-FIRE	\$ 3,415.50	\$ 3,700.00	\$ -
00106522451	5043	TRAVEL	PERSONNEL TRAINING-FIRE	\$ 2,384.28	\$ 5,500.00	\$ -
00106522451	5449	TRAINING REGISTRATIONS	PERSONNEL TRAINING-FIRE	\$ 3,117.50	\$ 6,750.00	\$ -
00106522451	5949	CIVIL SERVICE MISC	PERSONNEL TRAINING-FIRE	\$ -	\$ -	\$ -
00106522500	5047	UTILITY SERVICES	FIRE CONTROL FACILITIES	\$ 18,048.34	\$ 19,000.00	\$ -
00106522223	5036	OPERATING SUPPLIES	MEDICAL CONSORTIUM	\$ -	\$ 3,200.00	\$ -
00106522223	5041	PROFESSIONAL SERVICES	MEDICAL CONSORTIUM	\$ -	\$ 3,800.00	\$ -
00106522450	5043	TRAVEL	EMS PERSONNEL TRAINING	\$ -	\$ -	\$ -
00106522450	5049	MISCELLANEOUS	EMS PERSONNEL TRAINING	\$ -	\$ -	\$ -
00106522450	5449	TRAINING REGISTRATIONS	EMS PERSONNEL TRAINING	\$ -	\$ -	\$ -
00106526500	5032	FUEL CONSUMED	EMS FACILITIES	\$ -	\$ -	\$ -
00106522700	5751	CAMAS AMBULANCE PYTS	AMBULANCE PAYMENTS	\$ 407,885.56	\$ 453,264.82	\$ -
00106522225	5015	VOLUNTEER REIMBURSEMENT	RESCUE/EMERGENCY AID	\$ 38,712.01	\$ 35,000.00	\$ -
00106522200	5042	COMMUNICATIONS	FIRE/EMS COMMUNICATIONS	\$ 6,703.29	\$ 8,500.00	\$ -
00106522225	5051	INTERGOVT PROF SERVICES	FIRE/EMS COMMUNICATIONS	\$ 46,058.38	\$ 29,000.00	\$ 12,476.00
00106522225	5651	CRESA COSTS	FIRE/EMS COMMUNICATIONS	\$ 20,132.22	\$ 39,000.00	\$ -
00106594500	5048	REPAIRS & MAINTENANCE	HYDRANT METER / WATER SERV	\$ 256,000.00	\$ -	\$ -
00106594500	5064	MACHINERY & EQUIPMENT	FIRE/EMS CAPITAL OUTLAY	\$ -	\$ -	\$ -
00106597000	5099	TRANSFERS	TRANSFERS TO OTHER GOVT	\$ -	\$ -	\$ 154,700.00
				\$ -		
			TOTAL EXPENDITURES	\$ 2,341,201.79	\$ 2,348,396.17	\$ 2,512,709.00

**City of Washougal
2015 Final Budget**

Fund 001-05 Police Services

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 2,389,473	\$ 2,544,193	\$ 2,529,921
Operations and Maintenance	\$ 222,076	\$ 240,275	\$ 244,363
Intergovernmental Services	\$ 211,649	\$ 223,500	\$ 401,600
Capital Purchases	\$ -	\$ -	\$ -
Total Police Services	\$ 2,823,198	\$ 3,007,968	\$ 3,175,884



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Police Chief	1.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00
Commander	1.00	1.00	1.00
Sergeant	2.00	4.00	4.00
Corporal	2.00	0.00	0.00
Police Officer	13.00	13.00	13.00
Code Enforcement	1.00	1.00	1.00
Totals	22.00	22.00	22.00

Highlights:

The Police budget maintains current levels of service. We anticipate the following projects/contracts out of this department: legal services, enhanced communication, File On Q maintenance, transcription services, generator maintenance, radio repairs, funds for replacement radios, new abatement line item (\$45K), and Lexipol annual fees.

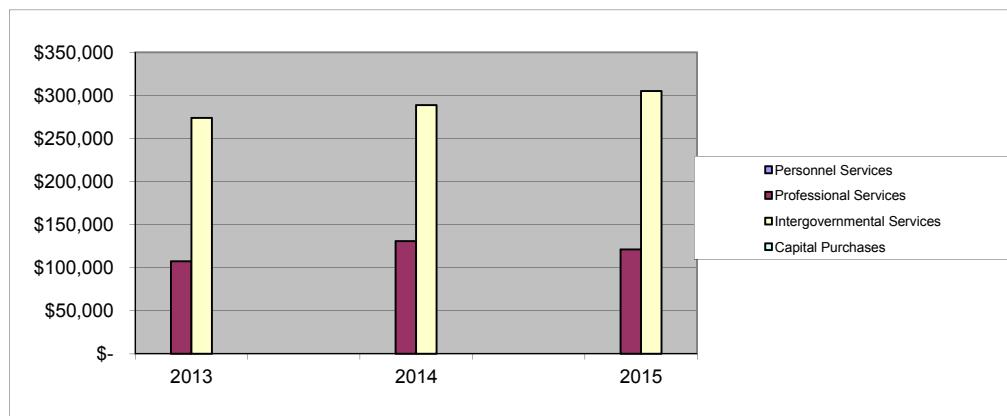
Fund 001-05 - Police
2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00105517380	5021	INSURANCE BENEFITS	LEOFF RETIREE BENEFITS	\$ 12,811.02	\$ 22,160.00	\$ 18,000.00
00105517380	5121	LONG TERM CARE	LEOFF RETIREE BENEFITS	\$ -	\$ 1,000.00	\$ 1,000.00
00105521100	5011	REGULAR SALARIES	POLICE ADMINISTRATION	\$ 105,484.84	\$ 105,965.00	\$ 107,023.94
00105521100	5021	INSURANCE BENEFITS	POLICE ADMINISTRATION	\$ 31,883.82	\$ 32,550.00	\$ 33,289.39
00105521100	5043	TRAVEL	POLICE ADMINISTRATION	\$ 1,021.94	\$ 500.00	\$ 500.00
00105521100	5046	INSURANCE	POLICE ADMINISTRATION	\$ 35,609.35	\$ 42,000.00	\$ 35,000.00
00105521100	5049	MISCELLANEOUS	POLICE ADMINISTRATION	\$ 134.02	\$ 200.00	\$ 200.00
00105521100	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE ADMINISTRATION	\$ 320.00	\$ 450.00	\$ 400.00
00105521110	5011	REGULAR SALARIES	POLICE ADMIN SUPPORT	\$ 201,617.68	\$ 195,394.00	\$ 199,620.69
00105521110	5012	OVERTIME	POLICE ADMIN SUPPORT	\$ 61.21	\$ 1,000.00	\$ 1,000.00
00105521110	5021	INSURANCE BENEFITS	POLICE ADMIN SUPPORT	\$ 80,747.57	\$ 90,435.00	\$ 90,004.21
00105521110	5036	OPERATING SUPPLIES	POLICE ADMIN SUPPORT	\$ 152.53	\$ 200.00	\$ 200.00
00105521110	5042	COMMUNICATIONS	POLICE ADMIN SUPPORT	\$ 751.81	\$ 1,200.00	\$ 1,200.00
00105521210	5011	REGULAR SALARIES	POLICE INVESTIGATIONS	\$ 1,258,481.28	\$ 1,336,182.00	\$ 1,248,479.39
00105521210	5012	OVERTIME	POLICE INVESTIGATIONS	\$ 91,543.81	\$ 90,000.00	\$ 90,000.00
00105521210	5021	INSURANCE BENEFITS	POLICE INVESTIGATIONS	\$ 505,600.19	\$ 560,535.00	\$ 631,297.80
00105521210	5022	WELLNESS INCENTIVE	POLICE INVESTIGATIONS	\$ 182.02	\$ 800.00	\$ 600.00
00105521210	5023	UNIFORMS AND CLOTHING	POLICE INVESTIGATIONS	\$ 7,814.71	\$ 9,500.00	\$ 9,500.00
00105521210	5031	OFFICE SUPPLIES	POLICE INVESTIGATIONS	\$ 7,097.96	\$ 8,250.00	\$ 8,250.00
00105521210	5035	SMALL TOOLS/MINOR EQUIP	POLICE INVESTIGATIONS	\$ 28,950.17	\$ 23,500.00	\$ 24,000.00
00105521210	5036	OPERATING SUPPLIES	POLICE INVESTIGATIONS	\$ 7,360.02	\$ 6,000.00	\$ 7,500.00
00105521210	5041	PROFESSIONAL SERVICES	POLICE INVESTIGATIONS	\$ 21,318.18	\$ 21,200.00	\$ 23,850.00
00105521210	5045	OPERATING RENTALS/LEASES	POLICE INVESTIGATIONS	\$ 448.89	\$ 1,400.00	\$ 1,200.00
00105521210	5049	MISCELLANEOUS	POLICE INVESTIGATIONS	\$ 1,280.88	\$ 1,000.00	\$ 1,000.00
00105521210	5123	BULLET PROOF VESTS	POLICE INVESTIGATIONS	\$ 1,854.57	\$ 2,000.00	\$ 3,800.00
00105521210	5149	DUES/SUBSCRIPTIONS/MEMBER	POLICE INVESTIGATIONS	\$ 617.05	\$ 600.00	\$ 750.00
00105521210	5151	ACCESS	POLICE INVESTIGATIONS	\$ 2,136.00	\$ 2,600.00	\$ 2,400.00
00105521210	5451	SWAT	POLICE INVESTIGATIONS	\$ 14,927.00	\$ 15,300.00	\$ 15,300.00
00105521400	5039	AMMUNITION	POLICE TRAINING	\$ 6,457.84	\$ 3,000.00	\$ 4,500.00
00105521400	5043	TRAVEL	POLICE TRAINING	\$ 3,190.91	\$ 4,000.00	\$ 12,480.00
00105521400	5051	INTERGOVT PROF SERVICES	POLICE TRAINING	\$ 1,997.14	\$ 2,000.00	\$ 2,000.00
00105521400	5449	TRAINING REGISTRATIONS	POLICE TRAINING	\$ 10,822.15	# \$ 12,000.00	# \$ 11,083.00
00105521400	5551	EVOC TRAINING	POLICE TRAINING	\$ -	# \$ 2,700.00	# \$ 2,200.00
00105521400	5931	CIVIL SVC TRAINING SUPPLY	POLICE TRAINING	\$ -	# \$ -	# \$ -
00105521400	5943	CIVIL SERVICE TRAVEL	POLICE TRAINING	\$ -	# \$ 500.00	# \$ -
00105521500	5032	FUEL CONSUMED	POLICE FACILITY COSTS	\$ 42,580.11	# \$ 50,000.00	# \$ 50,000.00
00105521500	5048	REPAIRS & MAINTENANCE	POLICE FACILITY COSTS	\$ 28,319.39	\$ 33,000.00	\$ 33,000.00
00105521901	5047	UTILITY SERVICES	BIO HAZARD WASTE DISPOSAL	\$ 225.12	\$ 375.00	\$ 350.00
00105521910	5036	OPERATING SUPPLIES	POLICE PROPERTY ROOM	\$ 1,006.44	\$ 1,200.00	\$ 1,200.00
00105521930	5023	UNIFORMS AND CLOTHING	POLICE RESERVES	\$ 1,153.32	\$ 1,500.00	\$ 1,200.00
00105521930	5039	AMMUNITION	POLICE RESERVES	\$ 965.06	\$ 800.00	\$ 800.00
00105521930	5041	PROFESSIONAL SERVICES	POLICE RESERVES	\$ -	\$ -	\$ -
00105521930	5044	ADVERTISING	POLICE RESERVES	\$ -	\$ 200.00	\$ -
00105521930	5123	BULLET PROOF VESTS	POLICE RESERVES	\$ 2,355.43	\$ 2,500.00	\$ 1,800.00
00105521930	5541	RESERVE/VOLUNTEER R/I	POLICE RESERVES	\$ -	\$ -	\$ -
00105524607	5011	REGULAR SALARIES	CODE ENFORCEMENT	\$ 59,834.26	\$ 62,664.00	\$ 63,657.36
00105524607	5012	OVERTIME	CODE ENFORCEMENT	\$ -	\$ 460.00	\$ 400.00
00105524607	5021	INSURANCE BENEFITS	CODE ENFORCEMENT	\$ 27,821.09	\$ 29,248.00	\$ 28,948.58
00105524607	5023	UNIFORMS AND CLOTHING	CODE ENFORCEMENT	\$ 225.89	\$ 300.00	\$ 300.00
00105524607	5032	FUEL CONSUMED	CODE ENFORCEMENT	\$ 965.85	\$ 1,000.00	\$ 1,000.00
00105524607	5036	OPERATING SUPPLIES	CODE ENFORCEMENT	\$ 300.00	\$ 300.00	\$ 300.00
00105524607	5041	PROFESSIONAL SERVICES	CODE ENFORCEMENT	\$ 2,283.75	\$ 900.00	\$ 3,500.00
00105524607	5042	COMMUNICATIONS	CODE ENFORCEMENT	\$ -	\$ 900.00	\$ -
00105524607	5048	REPAIRS & MAINTENANCE	CODE ENFORCEMENT	\$ 47.22	\$ -	\$ 900.00
00105524607	5049	MISCELLANEOUS	CODE ENFORCEMENT	\$ 486.58	\$ 300.00	\$ 300.00
00105524607	5149	DUES/SUBSCRIPTIONS/MEMBER	CODE ENFORCEMENT	\$ 343.05	\$ 300.00	\$ 300.00
00113524619	5049	ABATEMENT LINE	CODE ENFORCEMENT	\$ -	\$ -	\$ -
00105528609	5042	COMMUNICATIONS	POLICE COMMUNICATIONS	\$ 19,019.70	\$ 25,000.00	\$ 20,600.00
00105528609	5051	INTERGOVT PROF SERVICES	POLICE COMMUNICATIONS	\$ 15,266.82	\$ 20,000.00	\$ 20,000.00
00105528609	5651	CRESA COSTS	POLICE COMMUNICATIONS	\$ 173,436.00	\$ 180,000.00	\$ 357,500.00
00105586000	5051	INTERGOVT PROF SERVICES	BACKGROUND CHECKS REMIT	\$ 3,886.00	\$ 900.00	\$ 2,200.00
			\$ -	\$ -	\$ -	\$ -
		TOTAL EXPENDITURES	\$ 2,823,197.64	\$ 3,007,968.00	\$ 3,175,884.36	

**City of Washougal
2015 Final Budget**

Fund 001-05 Judicial/Court Services

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ -	\$ -	\$ -
Professional Services	\$ 107,549	\$ 131,030	\$ 121,030
Intergovernmental Services	\$ 273,905	\$ 288,500	\$ 305,000
Capital Purchases	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Judicial/Court Services	<u>\$ 381,454</u>	<u>\$ 419,530</u>	<u>\$ 426,030</u>



Personnel Schedule (full-time equivalents)

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

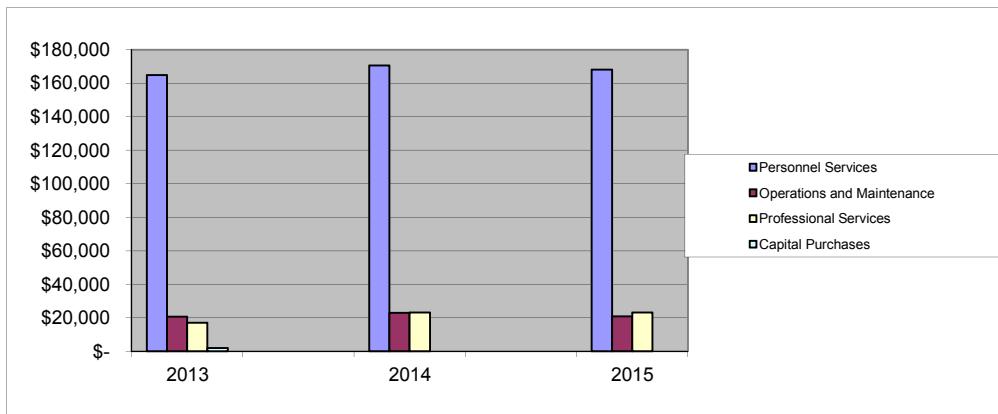
Fund 001-05 - Judicial & Court Services**2015 Final Budget**

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00105512501	5041	PROFESSIONAL SERVICES	COURT - Interpreter services	\$ 2,014.34	\$ 1,400.00	\$ 1,400.00
00105512501	5051	INTERGOVT PROF SERVICES	COURT	\$ 111,148.01	\$ 118,500.00	\$ 120,000.00
00105512810	5041	PROFESSIONAL SERVICES	INDIGENT DEFENSE COSTS	\$ 42,325.00	\$ 60,000.00	\$ 50,000.00
00105515202	5041	PROFESSIONAL SERVICES	PROSECUTING ATTORNEY	\$ 63,209.83	\$ 69,630.00	\$ 69,630.00
00105523206	5051	INTERGOVT PROF SERVICES	MONITORING/WORK CREW	\$ 33,114.50	\$ 40,000.00	\$ 50,000.00
00105523606	5051	INTERGOVT PROF SERVICES	INCARCERATION COSTS	\$ 129,642.44	\$ 130,000.00	\$ 135,000.00
TOTAL EXPENDITURES				\$ 381,454.12	\$ 419,530.00	\$ 426,030.00

**City of Washougal
2015 Final Budget**

Fund 001-65 Animal Control

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 164,865	\$ 170,580	\$ 168,147
Operations and Maintenance	\$ 20,750	\$ 23,070	\$ 20,975
Professional Services	\$ 17,035	\$ 23,150	\$ 23,150
Capital Purchases	\$ 2,090	\$ -	\$ -
Total Animal Control Services	<u>\$ 204,739</u>	<u>\$ 216,800</u>	<u>\$ 212,272</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Animal Control Officer	2.00	2.00	2.00
Totals	2.00	2.00	2.00

Highlights:

The Animal Control budget maintains existing services. One half of the program costs, other than professional services, are recovered from the City of Camas. In addition, Camas reimburses the City for payments that the City made to the West Columbia Gorge Humane Society for dogs that belonged to Camas residents.

Fund 001-65 - Animal Control

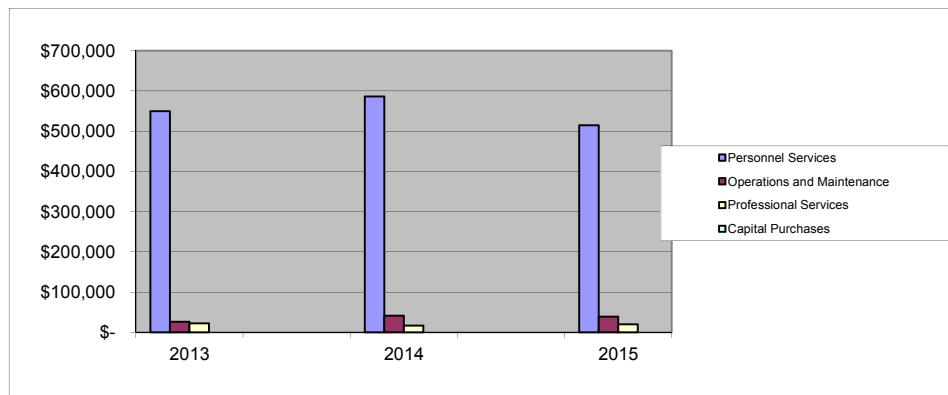
2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00165554609	5042	COMMUNICATIONS	ANIMAL CONT COMMUNICATION	964.03	\$ 480.00	\$ 500.00
00165554609	5051	INTERGOVT PROF SERVICES	ANIMAL CONT COMMUNICATION	647.51	\$ 840.00	\$ 900.00
00165554309	5011	REGULAR SALARIES	ANIMAL CONTROL	103,698.41	\$ 106,550.00	\$ 106,339.95
00165554309	5012	OVERTIME	ANIMAL CONTROL	1,073.48	\$ 1,000.00	\$ 800.00
00165554309	5021	INSURANCE BENEFITS	ANIMAL CONTROL	60,092.68	\$ 63,030.00	\$ 61,007.04
00165554309	5022	WELLNESS INCENTIVE	ANIMAL CONTROL	-	\$ -	\$ -
00165554309	5023	UNIFORMS AND CLOTHING	ANIMAL CONTROL	519.78	\$ 750.00	\$ 750.00
00165554309	5031	OFFICE SUPPLIES	ANIMAL CONTROL	675.71	\$ 200.00	\$ 250.00
00165554309	5032	FUEL CONSUMED	ANIMAL CONTROL	8,783.56	\$ 6,500.00	\$ 6,000.00
00165554309	5035	SMALL TOOLS/MINOR EQUIP	ANIMAL CONTROL	118.25	\$ 300.00	\$ 325.00
00165554309	5036	OPERATING SUPPLIES	ANIMAL CONTROL	135.64	\$ 700.00	\$ 250.00
00165554309	5041	PROFESSIONAL SERVICES	ANIMAL CONTROL	17,034.95	\$ 23,150.00	\$ 23,150.00
00165554309	5042	COMMUNICATIONS	ANIMAL CONTROL	-	\$ -	\$ -
00165554309	5043	TRAVEL	ANIMAL CONTROL	-	\$ 300.00	\$ 300.00
00165554309	5046	INSURANCE	ANIMAL CONTROL	3,236.50	\$ 4,000.00	\$ 3,500.00
00165554309	5049	MISCELLANEOUS	ANIMAL CONTROL	70.00	\$ -	\$ -
00165554500	5047	UTILITY SERVICES	ANIMAL CONT FACILITIES	4,812.13	\$ 5,000.00	\$ 4,200.00
00165554500	5048	REPAIRS & MAINTENANCE	ANIMAL CONT FACILITIES	786.41	\$ 4,000.00	\$ 4,000.00
00165554500	5064	MACHINERY & EQUIPMENT	ANIMAL CONT CAPITAL	2,089.98	\$ -	\$ -
TOTAL EXPENDITURES				\$ 204,739.02	\$ 216,800.00	\$ 212,271.99

**City of Washougal
2015 Final Budget**

Fund 001-03 Community Development

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 549,872	\$ 585,909	\$ 514,758
Operations and Maintenance	\$ 26,555	\$ 41,625	\$ 39,225
Professional Services	\$ 22,198	\$ 17,000	\$ 20,500
Capital Purchases	\$ -	\$ -	\$ -
Total Community Development	\$ 598,626	\$ 644,534	\$ 574,483



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Community Development Director	1.00	1.00	1.00
Planning Manager	1.00	0.00	0.00
Executive Assistant	0.00	0.00	0.00
Permit Technician	1.00	1.00	1.00
Planner	0.00	1.00	1.00
Administrative Assistant	1.00	1.00	0.00
Building Official	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Totals	6.00	6.00	5.00

Highlights:

The 2015 budget reflects the savings resulting from reducing staff levels at City Hall. Also included in the budget are additional professional service funds in anticipation of increased development.

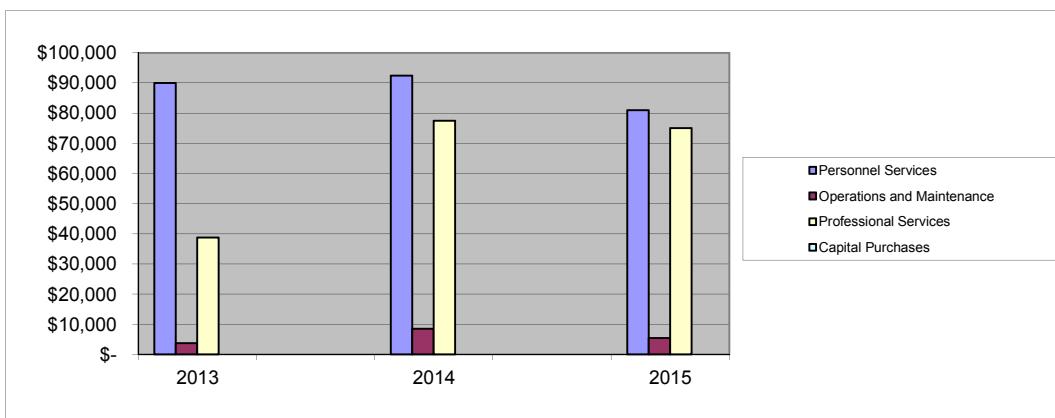
Fund 001-03 Community Development
2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00103524207	5011	BLDG PERMITS & INSPECTION	REGULAR SALARIES	\$ 215,301.61	\$ 219,350.00	\$ 224,227.68
00103524207	5021	BLDG PERMITS & INSPECTION	INSURANCE BENEFITS	\$ 83,773.52	\$ 85,730.00	\$ 78,163.80
00103524207	5022	BLDG PERMITS & INSPECTION	WELLNESS INCENTIVE	\$ 140.92	\$ 600.00	\$ 600.00
00103524207	5023	BLDG PERMITS & INSPECTION	UNIFORMS AND CLOTHING	\$ -	\$ 325.00	\$ 375.00
00103524207	5031	BLDG PERMITS & INSPECTION	OFFICE SUPPLIES	\$ 647.49	\$ 1,000.00	\$ 1,000.00
00103524207	5032	BLDG PERMITS & INSPECTION	FUEL CONSUMED	\$ 2,110.36	\$ 2,500.00	\$ 2,500.00
00103524207	5035	BLDG PERMITS & INSPECTION	SMALL TOOLS/MINOR EQUIP	\$ -	\$ 200.00	\$ 200.00
00103524207	5036	BLDG PERMITS & INSPECTION	OPERATING SUPPLIES	\$ 1,001.95	\$ 1,000.00	\$ 1,000.00
00103524207	5041	BLDG PERMITS & INSPECTION	PROFESSIONAL SERVICES	\$ -	\$ 500.00	\$ 500.00
00103524207	5042	BLDG PERMITS & INSPECTION	COMMUNICATIONS	\$ 89.10	\$ -	\$ -
00103524207	5049	BLDG PERMITS & INSPECTION	MISCELLANEOUS	\$ -	\$ 150.00	\$ 150.00
00103524207	5149	BLDG PERMITS & INSPECTION	DUES/SUBSCRIPTIONS/MEMBER	\$ 95.00	\$ 500.00	\$ 500.00
00103524400	5043	BLDG/ENFORCE TRAINING	TRAVEL	\$ 934.61	\$ 1,500.00	\$ 860.00
00103524400	5449	BLDG/ENFORCE TRAINING	TRAINING REGISTRATIONS	\$ 1,972.50	\$ 2,000.00	\$ 740.00
00103524500	5048	BLDG/CODE INSP FACILITIES	REPAIRS & MAINTENANCE	\$ 782.99	\$ 500.00	\$ 500.00
00103524207	5042	COMM DEV COMMUNICATIONS	COMMUNICATIONS	\$ -	\$ 100.00	\$ 100.00
00103558100	5011	COMM DEV ADMINISTRATION	REGULAR SALARIES	\$ 14,308.00	\$ 100,319.00	\$ 103,750.14
00103558100	5021	COMM DEV ADMINISTRATION	INSURANCE BENEFITS	\$ 1,158.14	\$ 41,030.00	\$ 38,325.49
00103558100	5031	COMM DEV ADMINISTRATION	OFFICE SUPPLIES	\$ 350.49	\$ 500.00	\$ 500.00
00103558100	5035	COMM DEV ADMINISTRATION	SMALL TOOLS/MINOR EQUIP	\$ -	\$ 500.00	\$ 500.00
00103558100	5036	COMM DEV ADMINISTRATION	OPERATING SUPPLIES	\$ 83.88	\$ 250.00	\$ 250.00
00103558100	5043	COMM DEV ADMINISTRATION	TRAVEL	\$ 381.52	\$ 1,000.00	\$ 1,000.00
00103558100	5046	COMM DEV ADMINISTRATION	INSURANCE	\$ 8,224.76	\$ 9,500.00	\$ 8,000.00
00103558100	5049	COMM DEV ADMINISTRATION	MISCELLANEOUS	\$ -	\$ 50.00	\$ 150.00
00103558100	5149	COMM DEV ADMINISTRATION	DUES/SUBSCRIPTIONS/MEMBER	\$ 1,853.40	\$ 1,500.00	\$ 650.00
00103558100	5449	COMM DEV ADMINISTRATION	TRAINING REGISTRATIONS	\$ -	\$ 500.00	\$ 1,000.00
00103558400	5449	PLAN/COMM DEV TRAINING	TRAINING REGISTRATIONS	\$ -	\$ 1,000.00	\$ 500.00
00103558607	5011	PLANNING & ZONING	REGULAR SALARIES	\$ 167,126.52	\$ 102,980.00	\$ 55,791.41
00103558607	5012	PLANNING & ZONING	OVERTIME	\$ -	\$ -	\$ -
00103558607	5021	PLANNING & ZONING	INSURANCE BENEFITS	\$ 68,204.54	\$ 36,500.00	\$ 14,499.58
00103558607	5022	PLANNING & ZONING	WELLNESS INCENTIVE	\$ -	\$ 600.00	\$ 300.00
00103558607	5031	PLANNING & ZONING	OFFICE SUPPLIES	\$ 636.31	\$ 750.00	\$ 750.00
00103558607	5035	PLANNING & ZONING	SMALL TOOLS/MINOR EQUIP	\$ -	\$ 250.00	\$ 250.00
00103558607	5036	PLANNING & ZONING	OPERATING SUPPLIES	\$ 801.08	\$ 1,250.00	\$ 1,000.00
00103558607	5041	PLANNING & ZONING	PROFESSIONAL SERVICES	\$ 21,734.53	\$ 12,000.00	\$ 12,500.00
00103558607	5042	PLANNING & ZONING	COMMUNICATIONS	\$ 2,065.68	\$ 5,000.00	\$ 7,000.00
00103558607	5043	PLANNING & ZONING	TRAVEL	\$ 19.21	\$ 1,000.00	\$ 250.00
00103558607	5044	PLANNING & ZONING	ADVERTISING	\$ 4,364.19	\$ 6,000.00	\$ 8,000.00
00103558607	5049	PLANNING & ZONING	MISCELLANEOUS	\$ -	\$ 100.00	\$ 100.00
00103558607	5149	PLANNING & ZONING	DUES/SUBSCRIPTIONS/MEMBER	\$ -	\$ 1,500.00	\$ 500.00
00103558607	5641	PLANNING & ZONING	HEARINGS EXAMINER SVCS	\$ 463.49	\$ 4,500.00	\$ 7,500.00
Total Expenditures				\$ 598,625.79	\$ 644,534.00	\$ 574,483.10

City of Washougal
2015 Final Budget

Fund 001-04 Engineering

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 90,014	\$ 92,432	\$ 80,954
Operations and Maintenance	\$ 3,772	\$ 8,500	\$ 5,415
Professional Services	\$ 38,781	\$ 77,500	\$ 75,000
Capital Purchases	\$ -	\$ -	\$ -
Total Engineering Services	\$ 132,567	\$ 178,432	\$ 161,369



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Public Works Director	0.00	0.00	0.00
PW Superintendent	0.00	0.00	0.00
Engineer	0.25	0.25	0.25
Engineer Tech/Construction Inspector	0.60	0.60	0.60
Totals	0.85	0.85	0.85

Highlights:

The 2015 budget maintains current service levels. This department accounts for the general fund portion of our engineering services. The remaining F.T.E portions are included in the utility funds. The professional services line item includes \$50K for Community Development for contract engineering plan review services. Actual expenses will vary between budget estimates and actual expenses depending upon the level of development activity requiring consulting engineering plan review.

Fund 001-04 General Engineering Services

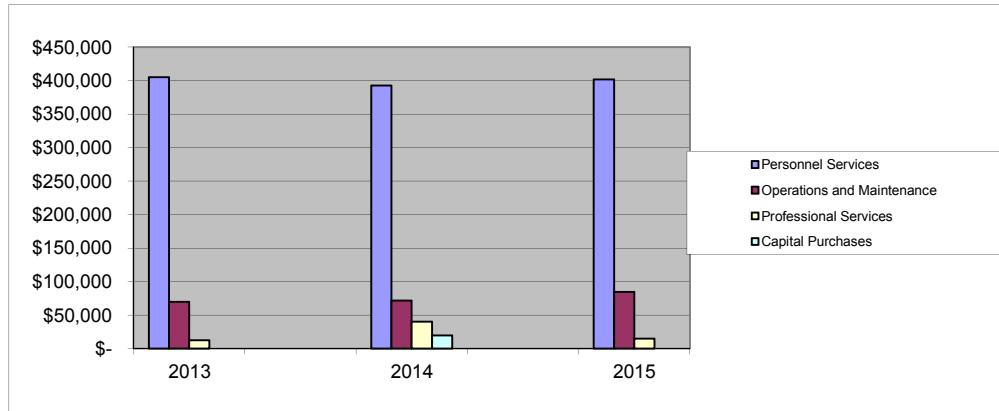
2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00104532200	5011	REGULAR SALARIES	GEN ENGINEERING SVCS	\$ 64,862.39	\$ 60,170.00	\$ 56,983.96
00104532200	5021	INSURANCE BENEFITS	GEN ENGINEERING SVCS	\$ 25,151.91	\$ 32,262.00	\$ 23,970.36
00104532200	5022	WELLNESS INCENTIVE	GEN ENGINEERING SVCS	\$ 250.11	\$ -	\$ 240.00
00104532200	5023	UNIFORMS AND CLOTHING	GEN ENGINEERING SVCS	\$ 195.00	\$ 300.00	\$ 375.00
00104532200	5032	FUEL CONSUMED	GEN ENGINEERING SVCS	\$ -	\$ 1,000.00	\$ 1,000.00
00104532200	5036	OPERATING SUPPLIES	GEN ENGINEERING SVCS	\$ 327.12	\$ 2,000.00	\$ 100.00
00104532200	5041	PROFESSIONAL SERVICES	GEN ENGINEERING SVCS	\$ 34,287.53	\$ 75,000.00	\$ 75,000.00
00104532200	5042	COMMUNICATIONS	GEN ENGINEERING SVCS	\$ 3,044.24	\$ -	\$ -
00104532200	5046	INSURANCE	GEN ENGINEERING SVCS	\$ 1,124.61	\$ 1,500.00	\$ 1,200.00
00104532200	5048	REPAIRS AND MAINT	GEN ENGINEERING SVCS	\$ 564.61	\$ -	\$ -
00104532200	5041	PROFESSIONAL SERVICES	GEN ENG STUDIES & SURVEYS	\$ 1,449.00	\$ 2,500.00	\$ -
00104532200	5043	TRAVEL	GEN ENGINEERING TRAINING	\$ 845.63	\$ 2,000.00	\$ 1,500.00
00104532200	5049	MISCELLANEOUS	GEN ENGINEERING TRAINING	\$ 679.62	\$ 1,000.00	\$ 500.00
00104532200	5449	TRAINING REGISTRATIONS	GEN ENGINEERING TRAINING	\$ 795.00	\$ 1,000.00	\$ 500.00
				\$ -	\$ -	\$ -
			TOTAL EXPENDITURES	\$ 133,576.77	\$ 178,732.00	\$ 161,369.32

City of Washougal
2015 Final Budget

Fund 001-04 Parks

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 405,161	\$ 392,651	\$ 401,556
Operations and Maintenance	\$ 69,994	\$ 71,800	\$ 84,678
Professional Services	\$ 12,780	\$ 40,200	\$ 15,200
Capital Purchases	\$ -	\$ 20,000	\$ -
Total Parks Services	\$ 487,934	\$ 524,651	\$ 501,434



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Public Works Director	0.025	0.025	0.025
Parks/Cemetery/Facilities Manager	0.750	0.750	0.750
Executive Assistant	0.025	0.025	0.025
Administrative Assistant	0.050	0.050	0.050
Maintenance Worker I/II/III	2.450	2.350	2.350
Totals	3.30	3.20	3.20

Highlights:

The 2015 budget maintains existing service levels. Included in the O&M budget is \$10K for Upper Hathaway and \$5K for Steamboat Landing plaque replacement project. Major park development projects are funded in other funds (e.g. Park Impact Fee fund). Staff in this program are shared between general, streets and cemetery funds, therefore personnel service costs and FTE counts may fluctuate between years within individual programs. However, FTE in total will stay the same.

Fund 001-04 Parks

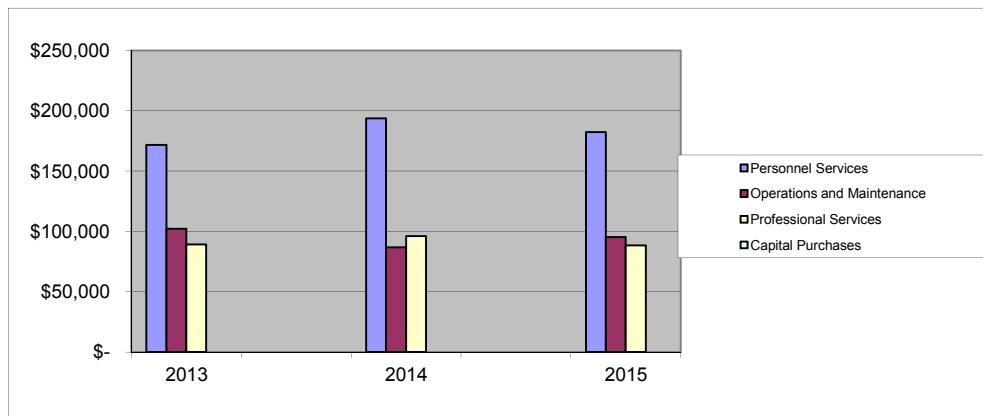
2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00104576805	5011	REGULAR SALARIES	PARKS OPS & MAINTENANCE	\$ 247,908.86	\$ 247,601.00	\$ 249,626.63
00104576805	5012	OVERTIME	PARKS OPS & MAINTENANCE	\$ 6,790.67	\$ 4,000.00	\$ 4,000.00
00104576805	5013	REGULAR SALARY - SUMMER	PARKS OPS & MAINTENANCE	\$ 24,870.52	\$ 31,550.00	\$ 32,760.00
00104576805	5021	INSURANCE BENEFITS	PARKS OPS & MAINTENANCE	\$ 124,679.66	\$ 108,650.00	\$ 114,319.51
00104576805	5022	WELLNESS INCENTIVE	PARKS OPS & MAINTENANCE	\$ -	\$ -	\$ -
00104576805	5023	UNIFORMS AND CLOTHING	PARKS OPS & MAINTENANCE	\$ 910.82	\$ 850.00	\$ 850.00
00104576805	5031	OFFICE SUPPLIES	PARKS OPS & MAINTENANCE	\$ 330.66	\$ 700.00	\$ 700.00
00104576805	5032	FUEL CONSUMED	PARKS OPS & MAINTENANCE	\$ 6,587.79	\$ 7,000.00	\$ 7,000.00
00104576805	5035	SMALL TOOLS/MINOR EQUIP	PARKS OPS & MAINTENANCE	\$ 519.43	\$ 3,000.00	\$ 3,000.00
00104576805	5036	OPERATING SUPPLIES	PARKS OPS & MAINTENANCE	\$ 19,990.92	\$ 21,000.00	\$ 20,000.00
00104576805	5038	PARK BOARD DISCRETIONARY	PARKS OPS & MAINTENANCE	\$ 176.16	\$ 2,000.00	\$ 2,000.00
00104576805	5041	PROFESSIONAL SERVICES	PARKS OPS & MAINTENANCE	\$ 12,588.12	\$ 40,000.00	\$ 15,000.00
00104576805	5042	COMMUNICATIONS	PARKS OPS & MAINTENANCE	\$ 191.91	\$ 200.00	\$ 200.00
00104576805	5043	TRAVEL	PARKS OPS & MAINTENANCE	\$ -	\$ -	\$ -
00104576805	5045	OPERATING RENTALS/LEASES	PARKS OPS & MAINTENANCE	\$ 4,220.78	\$ 1,100.00	\$ 1,000.00
00104576805	5046	INSURANCE	PARKS OPS & MAINTENANCE	\$ 5,112.97	\$ 6,000.00	\$ 5,200.00
00104576805	5047	UTILITY SERVICES	PARKS OPS & MAINTENANCE	\$ 21,341.99	\$ 16,000.00	\$ 16,000.00
00104576805	5048	REPAIRS & MAINTENANCE	PARKS OPS & MAINTENANCE	\$ 3,620.94	\$ 8,000.00	\$ 23,000.00
00104576805	5049	MISCELLANEOUS	PARKS OPS & MAINTENANCE	\$ 6,287.98	\$ 5,000.00	\$ 5,000.00
00104576805	5149	DUES/SUBSCRIPTIONS/MEMBER	PARKS OPS & MAINTENANCE	\$ 473.40	\$ 500.00	\$ 500.00
00104576805	5449	TRAINING REGISTRATIONS	PARKS OPS & MAINTENANCE	\$ 1,330.50	\$ 1,500.00	\$ 1,278.00
00104594576	5061	LAND AND LAND IMPROVEMENT	PARKS CAPITAL OUTLAY	\$ -	\$ 20,000.00	\$ -
				\$ -		
			TOTAL EXPENDITURES	\$ 487,934.08	\$ 524,651.00	\$ 501,434.14

**City of Washougal
2015 Final Budget**

Fund 001-04 City Buildings Operations and Maintenance

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 171,810	\$ 193,637	\$ 182,341
Operations and Maintenance	\$ 102,279	\$ 86,950	\$ 95,194
Professional Services	\$ 89,264	\$ 96,000	\$ 88,500
Capital Purchases	\$ -	\$ -	\$ -
Total City Buildings Services	\$ 363,353	\$ 376,587	\$ 366,035



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Public Works Director	0.050	0.025	0.025
Assistant Public Works Director	0.050	0.000	0.000
Parks/Cemetery/Facilities Manager	0.250	0.250	0.250
Executive Assistant	0.050	0.025	0.025
Maintenance Worker I/II/III	1.300	1.200	1.200
Totals	1.70	1.50	1.50

Highlights:

The 2015 budget includes care, maintenance, janitorial service - \$65K and utility costs of City Facilities. Existing service levels are maintained - however, we did include \$10K for replacing the HVAC units at the social services building. The increase in professional services is to ensure our 24/7 buildings are cleaned on a daily basis. Staff in this program are shared between general, street and cemetery funds, therefore personnel service costs and total FTE may fluctuate between years within individual programs. However, total FTE count is unchanged.

Fund 001-04 City Buildings Operations & Maintenance

2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
00104518205	5011	REGULAR SALARIES	FACILITIES OPS & MAINT	\$ 118,792.84	\$ 118,707.00	\$ 119,718.72
00104518205	5012	OVERTIME	FACILITIES OPS & MAINT	\$ 1,421.27	\$ 2,000.00	\$ 2,000.00
00104518205	5013	REGULAR SALARY - SUMMER	FACILITIES OPS & MAINT	\$ -	\$ 5,358.00	\$ 6,000.00
00104518205	5021	INSURANCE BENEFITS	FACILITIES OPS & MAINT	\$ 51,058.87	\$ 67,072.00	\$ 54,121.94
00104518205	5023	UNIFORMS AND CLOTHING	FACILITIES OPS & MAINT	\$ 537.06	\$ 500.00	\$ 500.00
00104518205	5031	OFFICE SUPPLIES	FACILITIES OPS & MAINT	\$ 366.97	\$ 500.00	\$ 500.00
00104518205	5032	FUEL CONSUMED	FACILITIES OPS & MAINT	\$ 6,506.33	\$ 7,000.00	\$ 7,000.00
00104518205	5035	SMALL TOOLS/MINOR EQUIP	FACILITIES OPS & MAINT	\$ 2,643.37	\$ 1,000.00	\$ 1,000.00
00104518205	5036	OPERATING SUPPLIES	FACILITIES OPS & MAINT	\$ 21,209.38	\$ 19,750.00	\$ 19,794.00
00104518205	5041	PROFESSIONAL SERVICES	FACILITIES OPS & MAINT	\$ 85,282.61	\$ 83,000.00	\$ 83,000.00
00104518205	5042	COMMUNICATIONS	FACILITIES OPS & MAINT	\$ 1,463.21	\$ 2,000.00	\$ 2,000.00
00104518205	5043	TRAVEL	FACILITIES OPS & MAINT	\$ -	\$ -	\$ -
00104518205	5044	ADVERTISING	FACILITIES OPS & MAINT	\$ -	\$ -	\$ -
00104518205	5045	OPERATING RENTALS/LEASES	FACILITIES OPS & MAINT	\$ -	\$ 1,000.00	\$ 500.00
00104518205	5046	INSURANCE	FACILITIES OPS & MAINT	\$ 5,895.45	\$ 6,500.00	\$ 5,700.00
00104518205	5047	UTILITY SERVICES	FACILITIES OPS & MAINT	\$ 41,200.81	\$ 34,000.00	\$ 34,000.00
00104518205	5048	REPAIRS & MAINTENANCE	FACILITIES OPS & MAINT	\$ 23,580.76	\$ 15,000.00	\$ 24,500.00
00104518205	5049	MISCELLANEOUS	FACILITIES OPS & MAINT	\$ 234.60	\$ 2,000.00	\$ 2,000.00
00104518205	5053	INTERGOVT TAXES	FACILITIES OPS & MAINT	\$ -	\$ -	\$ -
00104518205	5449	TRAINING REGISTRATIONS	FACILITIES OPS & MAINT	\$ 641.50	\$ 200.00	\$ 200.00
00104518205	5042	COMMUNICATIONS	GEN PW COMMUNICATIONS	\$ 2,517.70	\$ 11,000.00	\$ 3,500.00
00104594518	5062	BLDGs AND STRUCTURES	FACILITIES CAPITAL OUTLAY	\$ -	\$ -	\$ -
00104594518	5063	OTHER IMPROVEMENTS	FACILITIES CAPITAL OUTLAY	\$ -	\$ -	\$ -
				\$ -		
			Total Expenditures	\$ 363,352.73	\$ 376,587.00	\$ 366,034.66

City of Washougal
2015 Final Budget

Fund 003 - Nuisance Abatement Fund

		2013 Actual	2014 Budgeted	2015 Approved
390-000-00	Other Revenue Sources/Transfers	\$ -	\$ -	\$ 40,000.00
	Subtotal Revenues	\$ -	\$ -	\$ 40,000.00
308-000-00	Beginning Fund Balance	\$ -	\$ -	\$ -
	Total Revenues and Fund Balance	\$ -	\$ -	\$ <u>40,000.00</u>
			Subtotal Expenditures	\$ 40,000.00
			Ending Fund Balance	<u>\$ -</u>
	Total Expenditures and Ending Fund Balance	\$ <u>40,000.00</u>		

Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 101 Street Fund Revenue Summary

		2013 Actual	2014 Budgeted	2015 Approved
311-000-00	General Property Taxes	\$ -	\$ -	\$ -
316-000-00	Utility Taxes	\$ 192,085.78	\$ 197,559.00	\$ 215,000.00
320-000-00	Licenses/Permits/Franchise Fees	\$ 127,533.84	\$ -	\$ 127,534.00
330-000-00	State Shared Revenues/Grants	\$ 296,448.77	\$ 300,000.00	\$ 295,828.00
340-000-00	General Government Charges	\$ 6,176.50	\$ 10,000.00	\$ 6,000.00
360-000-00	Interest and Rents	\$ 292.88	\$ 500.00	\$ -
369-000-00	Miscellaneous Sales	\$ -	\$ 3,000.00	\$ -
390-000-00	Other Revenue Sources/Transfers	\$ -	\$ 585,000.00	\$ 414,000.00
	Subtotal Revenues	\$ 622,537.77	\$ 1,096,059.00	\$ 1,058,362.00
308-000-00	Beginning Fund Balance	\$ 294,396.00	\$ 129,000.00	\$ 6,000.00
	Total Revenues and Fund Balance	\$ 916,933.77	\$ 1,225,059.00	\$ 1,064,362.00
			Subtotal Expenditures	\$ 1,058,104.61
			Ending Fund Balance-Contingency	\$ 6,257.39
			Total Expenditures and Ending Fund Balance	\$ 1,064,362.00

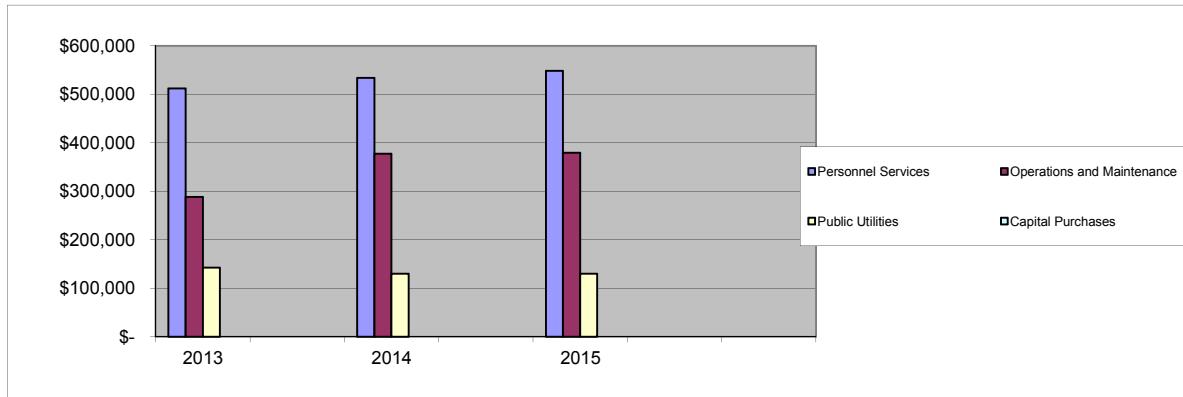
Highlights:

The Street fund revenue account maintains existing services, with slight increases to ensure necessary street maintenance efforts are maintained. The 2015 budget includes transferring funds as needed from the General Fund. We are anticipating transferring \$414,000 from the general fund in 2015. Our pavement management program is accounted for in the REET fund on page 54.

**City of Washougal
2015 Final Budget**

Fund 101 Street Operations & Maintenance

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 512,294	\$ 534,173	\$ 548,755
Operations and Maintenance	\$ 288,479	\$ 377,800	\$ 379,350
Public Utilities	\$ 142,260	\$ 130,000	\$ 130,000
Capital Purchases	\$ -	\$ -	\$ -
Total Streets O&M Services	\$ 943,032	\$ 1,041,973	\$ 1,058,105



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Public Works Director	0.25	0.25	0.25
Assistant Public Works Director	0.38	0.38	0.38
Streets/Stormwater Manager	0.50	0.50	0.50
Executive Assistant	0.25	0.25	0.25
Administrative Assistant	0.20	0.20	0.20
Maintenance Worker I/II/III	3.40	3.40	3.40
Totals	4.98	4.98	4.98

Highlights:

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

Fund 101 - Street Fund
2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
10100308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	\$ 294,396.00	\$ 6,000.00	\$ -
10100311000	3111000	REAL & PERSONAL PROP TX	REAL & PERS PROP TAX	\$ -	\$ -	\$ -
10100316000	3165100	BUS & OCCUP TAX	ELECTRICITY	\$ 192,085.78	\$ 197,559.00	\$ 215,000.00
10100321000	3219100	LICENSES & PERMITS	FRANCHISE FEES	\$ 127,533.84	\$ -	\$ 127,534.00
10100322000	3224000	STREET & CURB PERMITS	STREET & CURB PERMITS	\$ -	\$ -	\$ -
10100331000	3310970	DIRECT FEDERAL GRANTS	FEMA - PUBLIC ASSISTANCE	\$ -	\$ -	\$ -
10100336000	3360087	STATE ENTITLEMENTS	MOTOR VEH FUEL TX CITY ST	\$ 296,448.77	\$ 300,000.00	\$ 295,828.00
10100345000	3458300	ECONOMIC ENVIRONMENT	PLAN CHECKING	\$ 6,176.50	\$ 10,000.00	\$ 6,000.00
10100361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	\$ 292.88	\$ 500.00	\$ -
10100369000	3691000	OTHER MISC REVENUES	SALE OF SCRAP/JUNK	\$ 1,435.83	\$ 3,000.00	\$ -
10100369000	3694000	OTHER MISC REVENUES	SETTLEMENTS	\$ 11,975.00	\$ -	\$ -
10100397000	3970101	TRANSFER IN	TRANSFER IN	\$ 12,687.44	\$ 525,000.00	\$ 414,000.00
TOTAL REVENUE				\$ 943,032.04	\$ 1,042,059.00	\$ 1,058,362.00
Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
10100508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10108542315	5042	COMMUNICATIONS	ROAD/STREETS COMMUNICATION	\$ 3,249.32	\$ 4,500.00	\$ 4,500.00
10108542315	5011	REGULAR SALARIES	ROADWAY MAINTENANCE	\$ 335,601.32	\$ 339,190.00	\$ 344,488.26
10108542315	5012	OVERTIME	ROADWAY MAINTENANCE	\$ 2,081.11	\$ 10,000.00	\$ 10,000.00
10108542315	5013	REGULAR SALARY - SUMMER	ROADWAY MAINTENANCE	\$ 24,678.53	\$ 25,000.00	\$ 30,000.00
10108542315	5021	INSURANCE BENEFITS	ROADWAY MAINTENANCE	\$ 148,429.83	\$ 157,182.71	\$ 161,466.35
10108542315	5023	UNIFORMS AND CLOTHING	ROADWAY MAINTENANCE	\$ 1,105.00	\$ 2,800.00	\$ 2,800.00
10108542315	5035	SMALL TOOLS/MINOR EQUIP	ROADWAY MAINTENANCE	\$ 2,451.65	\$ 3,000.00	\$ 3,000.00
10108542315	5036	OPERATING SUPPLIES	ROADWAY MAINTENANCE	\$ 63,602.23	\$ 90,000.00	\$ 90,000.00
10108542315	5041	PROFESSIONAL SERVICES	ROADWAY MAINTENANCE	\$ 46,346.62	\$ 62,000.00	\$ 65,000.00
10108542315	5045	OPERATING RENTALS/LEASES	ROADWAY MAINTENANCE	\$ -	\$ 4,000.00	\$ 4,000.00
10108542315	5049	MISCELLANEOUS	ROADWAY MAINTENANCE	\$ 144.24	\$ -	\$ -
10108542635	5047	UTILITY SERVICES	STREET LIGHTING MAINT	\$ 142,259.60	\$ 130,000.00	\$ 130,000.00
10108542635	5048	REPAIRS & MAINTENANCE	STREET LIGHTING MAINT	\$ 41,417.86	\$ 50,000.00	\$ 50,000.00
10108542645	5048	REPAIRS & MAINTENANCE	TRAFFIC CONTROL MAINT	\$ -	\$ -	\$ -
10108542915	5031	OFFICE SUPPLIES	RD/ST MAINT ADMINISTRATION	\$ 1,125.42	\$ 2,000.00	\$ 2,000.00
10108542915	5032	FUEL CONSUMED	RD/ST MAINT ADMINISTRATION	\$ 13,547.33	\$ 20,000.00	\$ 20,000.00
10108542915	5041	PROFESSIONAL SERVICES	RD/ST MAINT ADMINISTRATION	\$ 40.47	\$ -	\$ -
10108542915	5149	DUES/SUBSCRIPTIONS/MEMBER	RD/ST MAINT ADMINISTRATION	\$ 46.00	\$ 100.00	\$ 150.00
10108543100	5044	ADVERTISING	RD/ST EXECUTIVE ADMIN	\$ 610.91	\$ 500.00	\$ 500.00
10108543100	5046	INSURANCE	RD/ST EXECUTIVE ADMIN	\$ 9,861.43	\$ 11,000.00	\$ 9,500.00
10108542915	5023	UNIFORMS AND CLOTHING	RD/ST MAINT ADMINISTRATION	\$ 398.18	\$ -	\$ -
10108543316	5091	INDIRECT COSTS	RD/ST ADMIN GEN SVCS	\$ 101,153.08	\$ 120,000.00	\$ 120,000.00
10108543500	5047	UTILITY SERVICES	RD/ST ADMIN FACILITIES	\$ 3,494.94	\$ 8,500.00	\$ 8,500.00
10108543616	5043	TRAVEL	RD/ST ADMIN TRAINING	\$ 42.53	\$ 200.00	\$ 200.00
10108543616	5449	TRAINING REGISTRATIONS	RD/ST ADMIN TRAINING	\$ 1,344.50	\$ 2,000.00	\$ 2,000.00
10108594500	5063	OTHER IMPROVEMENTS	ROAD/STREETS CAPITAL	\$ -	\$ -	\$ -
10108594500	5064	MACHINERY & EQUIPMENT	ROAD/STREETS CAPITAL	\$ -	\$ -	\$ -
TOTAL EXPENDITURES				\$ 943,032.10	\$ 1,041,972.71	\$ 1,058,104.61
TOTAL EXPENDITURES LESS INDIRECT COSTS				\$ 841,879.02	\$ 921,972.71	\$ 938,104.61

**City of Washougal
2015 Final Budget**

Fund 103 Cemetery Services Fund

Revenues		2013 Actual	2014 Budgeted	2015 Approved	
343-000-00	General Services/Cemetery Fees	\$ 43,255	\$ 30,800	\$ 40,800	
360-000-00	Interest/Rents/Capital Assessments	\$ 2,560	\$ 4,000	\$ 2,500	
367-000-00	Contributions	\$ 15,100	\$ 400	\$ -	
390-000-00	Other Revenue Sources	\$ 71,756	\$ 95,614	\$ 89,650	
	Subtotal Revenues	\$ 132,671	\$ 130,814	\$ 132,950	
308-000-00	Beginning Fund Balance	\$ 6,849	\$ 7,544	\$ -	
308-000-00	Beginning Fund Balance - Capital Reserve			\$ 17,000	
308-000-00	Beginning Fund Balance - Donations			\$ 4,000	
	Total Revenues and Fund Balance	\$ 139,520	\$ 138,358	\$ 153,950	
Expenditures			Subtotal Expenditures	\$ 138,948	
			Ending Fund Balance	<u>\$ 21,000</u>	
			Total Expenditures and Ending Fund Balance	<u>\$ 159,948</u>	

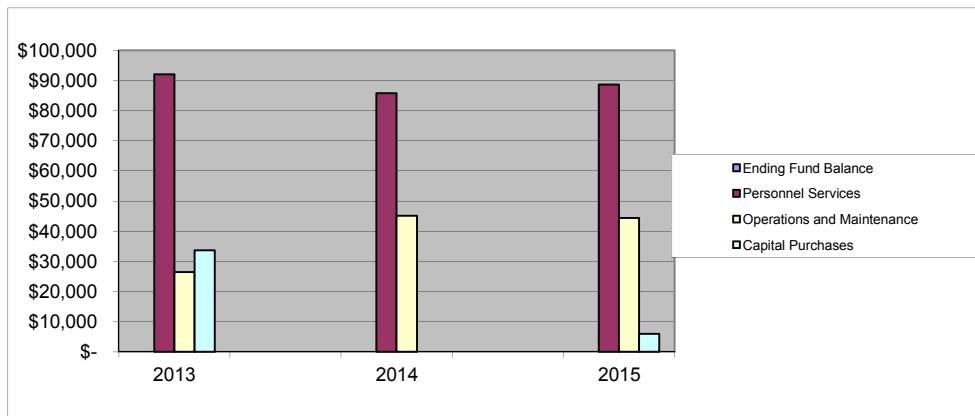
Highlights:

The Cemetery fund is supported by the General Fund because Cemetery revenues do not cover all expenses. In 2015 we anticipate transferring approximately \$89,650 from the general fund to maintain services. Included in the 2015 budget is \$6K for a planter bench project.

**City of Washougal
2015 Final Budget**

Fund 103 Cemetery Services

	2013 Actual	2014 Budgeted	2015 Approved
Ending Fund Balance	\$ -	\$ -	\$ -
Personnel Services	\$ 92,045	\$ 85,715	\$ 88,602
Operations and Maintenance	\$ 26,443	\$ 45,100	\$ 44,346
Capital Purchases	<u>\$ 33,652</u>	<u>\$ -</u>	<u>\$ 6,000</u>
Total Cemetery Services	<u>\$ 152,140</u>	<u>\$ 130,815</u>	<u>\$ 138,948</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Maintenance Worker I/II/III	0.55	0.65	0.65
Totals	0.55	0.65	0.65

Highlights:

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

Fund 103 - Cemetery Services

2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
10300308000	3081000	BEGINNING NET CASH/INVST	BEGINNING FUND BALANCE	\$ 6,849.00	\$ 3,501.00	\$ 21,000.00
10300308000	3081002	BEGINNING NET CASH/INVST	BFB - DONATIONS	\$ -	\$ -	\$ -
10300308000	3081003	BEGINNING NET CASH/INVST	BFB - CAPITAL RESERVES	\$ -	\$ -	\$ -
10300343000	3436000	PHYSICAL ENVIRONMENT	CEMETERY SERVICES	\$ 42,472.98	\$ 30,000.00	\$ 40,000.00
10300361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	\$ 1.00	\$ 2,000.00	\$ -
10300366000	3661000	INTERFUND/DEPT MISC REV	INTERFUND LOAN	\$ 16,240.01	\$ -	\$ -
10300367000	3671100	CONTR/DONAT PVT SOURCES	PRIVATE SOURCES GIFTS/DON	\$ 15,100.00	\$ 400.00	\$ -
10300368000	3681000	CAPITAL	CAPITAL REVENUE	\$ 2,559.00	\$ 2,000.00	\$ 2,500.00
10300386000	3861000	NON REVENUE	STATE EXCISE TAX	\$ 781.76	\$ 800.00	\$ 800.00
10300369000	3690000	MISCELLANEOUS	MISCELLANEOUS	\$ 103.21	\$ -	\$ -
10300397000	3970000	TRANSFERS IN	TRANSFERS IN	\$ 71,756.22	\$ 95,614.00	\$ 89,650.00
			TOTAL REVENUE	\$ 155,863.18	\$ 134,315.00	\$ 132,950.00

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
10300508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ 3,500.00	\$ 21,000.00
10300508000	5002	EFB - DONATIONS	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10300508000	5003	EFB - CAPITAL RESERVES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
10304536200	5011	REGULAR SALARIES	CEMETERY SVCS & OPS	\$ 47,619.01	\$ 47,265.00	\$ 47,714.69
10304536200	5012	OVERTIME	CEMETERY SVCS & OPS	\$ 1,279.87	\$ 2,000.00	\$ 2,000.00
10304536200	5013	REGULAR SALARY - SUMMER	CEMETERY SVCS & OPS	\$ 10,916.63	\$ 12,000.00	\$ 13,000.00
10304536200	5021	INSURANCE BENEFITS	CEMETERY SVCS & OPS	\$ 31,949.72	\$ 24,250.00	\$ 25,587.36
10304536200	5023	UNIFORMS AND CLOTHING	CEMETERY SVCS & OPS	\$ 279.67	\$ 200.00	\$ 300.00
10304536200	5032	FUEL CONSUMED	CEMETERY SVCS & OPS	\$ 1,311.29	\$ 3,000.00	\$ 3,000.00
10304536200	5034	SUPPLIES FOR RESALE	CEMETERY SVCS & OPS	\$ 3,457.92	\$ 4,000.00	\$ 4,000.00
10304536200	5035	SMALL TOOLS/MINOR EQUIP	CEMETERY SVCS & OPS	\$ 852.03	\$ 3,000.00	\$ 3,000.00
10304536200	5036	OPERATING SUPPLIES	CEMETERY SVCS & OPS	\$ 6,085.66	\$ 6,000.00	\$ 6,000.00
10304536200	5041	PROFESSIONAL SERVICES	CEMETERY SVCS & OPS	\$ 650.40	\$ 1,000.00	\$ 1,000.00
10304536200	5045	OPERATING RENTALS/LEASES	CEMETERY SVCS & OPS	\$ -	\$ 1,000.00	\$ 846.00
10304536200	5046	INSURANCE	CEMETERY SVCS & OPS	\$ 763.99	\$ 2,000.00	\$ 1,200.00
10304536200	5048	REPAIRS & MAINTENANCE	CEMETERY SVCS & OPS	\$ 512.10	\$ 4,857.00	\$ 5,000.00
10304536200	5049	MISCELLANEOUS	CEMETERY SVCS & OPS	\$ 33.88	\$ 1,800.00	\$ 1,800.00
10304536200	5053	INTERGOVT TAXES	CEMETERY SVCS & OPS	\$ 877.65	\$ 800.00	\$ 900.00
10304536500	5047	UTILITY SERVICES	CEMETERY FACILITIES	\$ 10,897.84	\$ 15,000.00	\$ 15,000.00
10304581200	5079	OTHER DEBT	CEMETERY NON-EXPENDITURE	\$ 1,000.00	\$ 2,643.00	\$ 2,600.00
10304594500	5064	MACHINERY & EQUIPMENT	CEMETERY CAPITAL OUTLAY	\$ 33,651.91	\$ -	\$ 6,000.00
			TOTAL EXPENDITURES	\$ 152,139.57	\$ 134,315.00	\$ 138,948.05

City of Washougal
2015 Final Budget

Fund 604 Cemetery/Perpetual Care Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
343-000-00	Lot Sales	\$ 7,085	\$ 2,500	\$ 5,000
367-000-00	Donations/Contributions	\$ -	\$ -	\$ -
390-000-00	Other Revenue Sources	<u>\$ 2,812</u>	<u>\$ 4,000</u>	<u>\$ 3,000</u>
	Subtotal Revenues	\$ 9,897	\$ 6,500	\$ 8,000
308-000-00	Beginning Fund Balance	<u>\$ 302,884</u>	<u>\$ 287,000</u>	<u>\$ 300,000</u>
	Total Revenue and Fund Balance	<u>\$ 312,781</u>	<u>\$ 293,500</u>	<u>\$ 308,000</u>
 Expenditures				
			\$ -	\$ -
		Subtotal Expenditures	\$ -	\$ -
			Ending Fund Balance	\$ 308,000
		Total Expenditures and Ending Fund Balance	<u>\$ 308,000</u>	<u>\$ 308,000</u>

Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 104 First Quarter Real Estate Excise Taxes Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	\$ 230,906	\$ 160,000	\$ 200,000
333-000-00	Grant Revenue	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 2,003	\$ 2,000	\$ 2,000
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 232,909	\$ 162,000	\$ 202,000
308-000-00	Beginning Fund Balance	\$ 520,112	\$ 513,880	\$ 607,000
	Total Revenue and Fund Balance	\$ 753,021	\$ 675,880	\$ 809,000

Expenditures

Bond Payment-Downtown Improvements	<u>\$ 381,000</u>
Subtotal Expenditures	<u>\$ 381,000</u>
Ending Fund Balance-Future Street Improvements	<u>\$ 428,000</u>
Total Expenditures and Ending Fund Balance	<u>\$ 809,000</u>

Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 105 Park Impact Fee Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
330-000-00	Grant Revenues	\$ 68,580	\$ 385,000	\$ 379,000
340-000-00	Impact Fees	\$ 195,520	\$ 90,000	\$ 120,000
360-000-00	Interest and Rents	\$ 937	\$ 2,000	\$ 500
367-000-00	Private Donations/Contributions	\$ 500	\$ -	\$ -
	Subtotal Revenues	\$ 265,537	\$ 477,000	\$ 499,500
308-000-00	Beginning Fund Balance	\$ 551,954	\$ 661,167	\$ 829,000
	Total Revenue and Fund Balance	\$ 817,491	\$ 1,138,167	\$ 1,328,500
Expenditures				
	Hartwood Playground Grant	\$ 179,893		
	Beaver Park Gazebo Completion	\$ 8,000		
	Schmid Property Purchase (if rolled)	\$ 600,000		
	Park Acquisition and Development	\$ 450,000		
		Subtotal Expenditures	\$ 1,237,893	
		Ending Fund Balance-Future Park Development	\$ 90,607	
		Total Expenditures and Ending Fund Balance	\$ 1,328,500	

Highlights:

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

City of Washougal
2015 Final Budget

Fund 106 Second Quarter Real Estate Excise Taxes Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	\$ 230,906	\$ 160,000	\$ 200,000
360-000-00	Interest and Rents	\$ 414	\$ 2,000	\$ 1,000
390-000-00	Other Revenue Sources - General Fund	<u>\$ -</u>	<u>\$ 62,000</u>	<u>\$ 210,000</u>
	Subtotal Revenues	\$ 231,320	\$ 224,000	\$ 411,000
308-000-00	Beginning Fund Balance	<u>\$ 251,552</u>	<u>\$ 182,623</u>	<u>\$ 30,000</u>
	Total Revenue and Fund Balance	<u>\$ 482,872</u>	<u>\$ 406,623</u>	<u>\$ 441,000</u>
 Expenditures				
	Streets Overlay/Slurry Seal/Pavement Management Program	\$ 360,000		
	Bond Payment-Downtown Improvements	\$ -		
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Expenditures	\$ 360,000		
	Ending Fund Balance-Future Street Improvements	\$ 81,000		
	Total Expenditures and Ending Fund Balance	<u>\$ 441,000</u>		

Highlights:

The second quarter percent of REET, may be spent similarly to the first quarter percent of REET, except that planning and acquisition costs are not allowed. The City has historically used this revenue to fund pavement management expenses, which will continue in 2015. The City is transferring an additional \$210K from the General Fund to further support the pavement management program.

City of Washougal
2015 Final Budget

Fund 108 Hotel/Motel Tax Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
313-000-00	Hotel/Motel Taxes	\$ 50,170	\$ 40,000	\$ 50,000
360-000-00	Interest and Rents	\$ 107	\$ 200	\$ 100
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 50,277	\$ 40,200	\$ 50,100
308-000-00	Beginning Fund Balance	\$ 85,764	\$ 58,505	\$ 90,000
	Total Revenue and Fund Balance	<u>\$ 136,041</u>	<u>\$ 98,705</u>	<u>\$ 140,100</u>
 Expenditures				
	Professional Services for tourism initiatives		\$ 20,000	
	Event Support		\$ 30,000	
	Fireworks		\$ 17,000	
	Website promotion and advertising		\$ 7,500	
	Indirect charges		\$ 1,000	
	Subtotal Expenditures-Overnight Tourism Activity		\$ 75,500	
		Ending Fund Balance	\$ 64,600	
	Total Expenditures and Ending Fund Balance		<u>\$ 140,100</u>	

Highlights:

These funds must be used to support and promote tourism activities. The 2015 budget continues tourism promotion initiatives and event support. The lodging tax advisory committee has reviewed applications and has approved the following reimbursement amounts for 2015:

Pickleball Tournament	\$600
Columbia Gorge Film Festival	\$6,000
SUP Classic 2015	\$4,000
Oktoberfest Steins	\$1,500
Weird Beer Festival	\$2,000
	<u>\$14,100</u>

There is \$15,900 remaining in event support for 2015 subject to the approval of the committee.

City of Washougal
2015 Final Budget

Fund 110 Transportation Impact Fee Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
330-000-00	Grant Revenue	\$ -	\$ -	\$ -
340-000-00	Impact Fees	\$ 264,279	\$ 100,000	\$ 150,000
360-000-00	Interest and Rents	\$ 278	\$ 2,000	\$ 500
390-000-00	Other Revenue Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 264,557	\$ 102,000	\$ 150,500
308-000-00	Beginning Fund Balance	<u>\$ 107,175</u>	<u>\$ 320,000</u>	<u>\$ 505,000</u>
	Total Revenue and Fund Balance	<u>\$ 371,732</u>	<u>\$ 422,000</u>	<u>\$ 655,500</u>
 Expenditures				
	32nd / Evergreen Grant match		\$ 222,000	
			\$ 430,000	
			Grant Match	<u>\$ -</u>
		Subtotal Expenditures	\$ 652,000	
	Ending Fund Balance-Future Transportation Projects		<u>\$ 3,500</u>	
	Total Expenditures and Ending Fund Balance	<u>\$ 655,500</u>		

Highlights:

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

City of Washougal
2015 Final Budget

Fund 118 PEG Fees Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
320-000-00	Licenses and Permits	\$ 34,619	\$ 27,000	\$ -
360-000-00	Interest and Rents	\$ 115	\$ 250	\$ 250
390-000-00	Other Revenue Sources	\$ -	\$ 5,000	\$ 5,000
	Subtotal Revenues	\$ 34,735	\$ 32,250	\$ 5,250
308-000-00	Beginning Fund Balance	\$ 66,991	\$ 92,000	\$ 127,291
	Total Revenue and Fund Balance	<u>\$ 101,726</u>	<u>\$ 124,250</u>	<u>\$ 132,541</u>
Expenditures				
	Communications Services	\$ 5,000		
	Newsletter Services	\$ -		
	City Indirect Costs	\$ -		
	Subtotal Expenditures	\$ 5,000		
	Ending Fund Balance	\$ 127,541		
	Total Expenditures and Ending Fund Balance	<u>\$ 132,541</u>		

Highlights:

Public, Educational, and Governmental Access Channels fees are collected from cable subscribers by the cable company and can be used for informational and educational purposes on government and public access channels. Due to the limits on what the funds can be spent for, we are no longer collecting the fee and the fund balance will be used to replace capital equipment when depreciated. We will reinstate the fee when necessary to ensure recording equipment can be replaced in the future when necessary. We have no major purchases planned for 2015 out of this fund.

City of Washougal
2015 Final Budget

Fund 125 EMS Restricted Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
311-000-00	General Property Taxes	\$ -	\$ -	\$ -
360-000-00	Interest and Rents	\$ 959	\$ 1,000	\$ -
390-000-00	Other Revenue Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 959	\$ 1,000	\$ -
308-000-00	Beginning Fund Balance	<u>\$ 642,283</u>	<u>\$ 265,000</u>	<u>\$ 376,283</u>
	Total Revenue and Fund Balance	<u>\$ 643,242</u>	<u>\$ 266,000</u>	<u>\$ 376,283</u>
 Expenditures				
	Lease and Maintenance Costs to Station 95	\$ -	\$ -	\$ -
	Transfer to General Fund for EMS	\$ 376,283	\$ -	\$ -
	City Indirect Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Expenditures	\$ 376,283		
	Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures and Ending Fund Balance	<u>\$ 376,283</u>		

Highlights:

This fund is established to track restricted EMS revenues from a levy lid lift approved by voters in 2006, which expired at the end of 2012. Expenditures in 2015 provide for continuation of EMS services in the community. Fund reserves must be used for EMS purposes.

**City of Washougal
2015 Final Budget**

Fund 126 Fire Impact Fee Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
330-000-00	Grant Revenue	\$ -	\$ -	\$ -
340-000-00	Impact Fees	\$ 59,722	\$ 40,000	\$ 40,000
360-000-00	Interest and Rents	\$ 110	\$ 500	\$ 200
390-000-00	Other Revenue Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 59,832	\$ 40,500	\$ 40,200
308-000-00	Beginning Fund Balance	\$ 66,407	\$ 127,890	\$ 158,300
	Total Revenue and Fund Balance	<u>\$ 126,239</u>	<u>\$ 168,390</u>	<u>\$ 198,500</u>
Expenditures				
		Subtotal Expenditures	\$ -	
		Ending Fund Balance-Future Fire Capital	\$ 198,500	
		Total Expenditures and Ending Fund Balance	<u>\$ 198,500</u>	

Highlights:

No expenditures are planned in 2015. Funds are being accumulated for future capital facilities needs for the Fire department.

**City of Washougal
2015 Final Budget**

Fund 141 Drug Seizure Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
330-000-00	Federal and State Grants	\$ 756	\$ -	\$ -
360-000-00	Interest and Rents	\$ 32	\$ 100	\$ 100
360-000-00	Donations/Misc	\$ 12,715		
369-000-00	Confiscated Property	\$ 12,791	\$ 12,000	\$ 12,000
	Subtotal Revenues	\$ 26,294	\$ 12,100	\$ 12,100
308-000-00	Beginning Fund Balance	\$ 30,224	\$ 34,800	\$ 26,248
	Total Revenue and Fund Balance	\$ 56,518	\$ 46,900	\$ 38,348
Expenditures				
	Subtotal Expenditures-Drug Enforcement Equipment	\$ 23,400		
	Ending Fund Balance	\$ 14,948		
	Total Expenditures and Ending Fund Balance	\$ 38,348		

Highlights:

Money retained through drug seizures that is not required to be submitted to the State can only be used for the expansion or improvement of controlled substances related law enforcement activity and cannot supplant preexisting funding sources. Typically these funds are used to provide training and other purchases to enhance the City's K-9 program.

Fund 141 - Drug Seizure Fund

2015 Final Budget

BUDGET ORGN	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
14105521210	5011	REGULAR SALARIES	DRUG ENFORCEMENT	\$ -	\$ -	\$ -
14105521210	5012	OVERTIME	DRUG ENFORCEMENT	\$ 912.18	\$ 4,000.00	\$ 4,000.00
14105521210	5021	INSURANCE	DRUG ENFORCEMENT	\$ 669.93	\$ -	\$ -
14105521210	5036	OPERATING SUPPLIES	DRUG ENFORCEMENT	\$ 7,034.45	\$ 11,000.00	\$ 11,000.00
14105521210	5041	PROFESSIONAL SERVICES	DRUG ENFORCEMENT	\$ 2,319.71	\$ 3,000.00	\$ 3,200.00
14105521210	5048	REPAIRS & MAINTENANCE	DRUG ENFORCEMENT	\$ 1,730.44	\$ 3,500.00	\$ 3,500.00
14105521210	5051	INTERGOVT PROF SERVICES	DRUG ENFORCEMENT	\$ 40.00	\$ 500.00	\$ 500.00
14105521400	5449	TRAINING REGISTRATIONS	DRUG ENFORCEMENT-TRAINING	\$ 1,485.67	\$ 850.00	\$ 1,200.00
14105594500	5064	MACHINERY & EQUIPMENT	CAPITAL PURCHASES	\$ 8,710.40	\$ -	\$ -
TOTAL EXPENDITURES				\$ 22,902.78	\$ 22,850.00	\$ 23,400.00

**City of Washougal
2015 Final Budget**

Fund 610 Downtown Improvement Bonds Guarantee Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ 6,084	\$ 10,000	\$ 10,000
397-000-00	Other Financing Sources	\$ 50,000	\$ 50,000	\$ 50,000
	Subtotal Revenues	\$ 56,084	\$ 60,000	\$ 60,000
308-000-00	Beginning Fund Balance	\$ 673,239	\$ 782,339	\$ 839,258
	Total Revenue and Fund Balance	\$ 729,323	\$ 842,339	\$ 899,258
Expenditures				
		Subtotal Expenditures	\$ -	
		Ending Fund Balance	\$ 899,258	
		Total Expenditures and Ending Fund Balance	\$ 899,258	

Highlights:

This fund sets aside funds transferred from the two Real Estate Excise Tax Funds to be used for payments for the Downtown Revitalization Bonds the City sold to pay the costs of the infrastructure improvements in our downtown. Because REET can be a volatile revenue source, it was deemed prudent to have this fund in place to insure that adequate resources are available to make bond payments. The money in this fund is programmed to be spent in 2026, however if the funds are no longer needed, the money can only be used for the same types of allowable uses as the Real Estate Excise Taxes.

**City of Washougal
2015 Final Budget**

Fund 215 Downtown Debt Service Bond

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ -	\$ 150	\$ -
397-000-00	Transfers	<u>\$ 374,357</u>	<u>\$ 379,080</u>	<u>\$ 380,686</u>
	Subtotal Revenues	\$ 374,357	\$ 379,230	\$ 380,686
308-000-00	Beginning Fund Balance	<u>\$ 2,678</u>	<u>\$ 2,678</u>	<u>\$ 2,678</u>
	Total Revenue and Fund Balance	<u>\$ 377,035</u>	<u>\$ 381,908</u>	<u>\$ 383,364</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	\$ 380,686		
	Ending Fund Balance	<u>\$ 2,678</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 383,364</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
2015 Final Budget**

Fund 401 Water/Sewer Operations and Maintenance Fund

Revenues		2013 Actual	2014 Budgeted	2015 Approved
343-000-00	Water Sales	\$ 3,120,241	\$ 3,262,541	\$ 3,295,679
343-000-00	Sewer Sales	\$ 3,771,198	\$ 3,862,159	\$ 3,900,780
340-000-00	General Government Charges	\$ 123,704	\$ 96,000	\$ 130,180
360-000-00	Interest and Rents	\$ 20,733	\$ 13,266	\$ 99,200
369-000-00	Miscellaneous Sales	\$ 2,856	\$ 5,113	\$ 5,000
390-000-00	Other Revenue Sources	\$ 256,000	\$ -	\$ -
	Subtotal Revenues	\$ 7,294,733	\$ 7,239,079	\$ 7,430,839
308-000-00	Beginning Fund Balance	\$ 2,599,597	\$ 4,042,028	\$ 5,185,758
	Total Revenue and Fund Balance	\$ 9,894,330	\$ 11,281,107	\$ 12,616,597
Expenditures				
		Subtotal Expenditures	\$ 7,299,887	
		Ending Fund Balance	\$ 5,316,710	
		Total Expenditures and Ending Fund Balance	\$ 12,616,597	

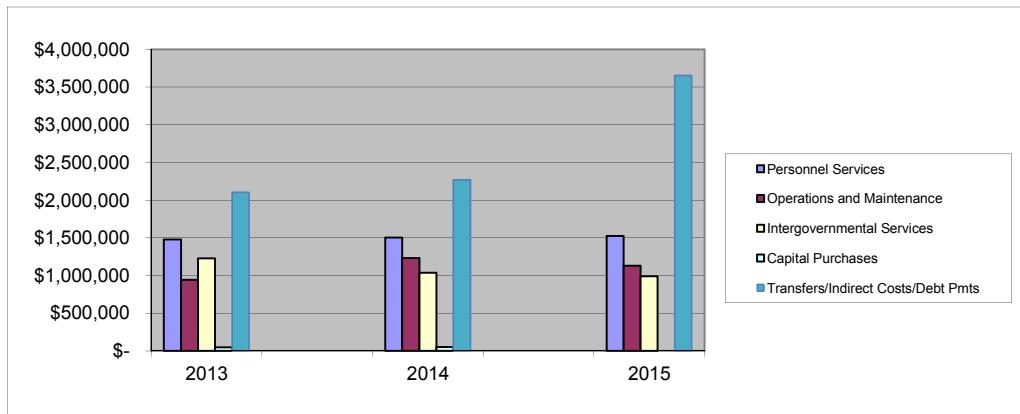
Highlights:

The 2015 Water/Sewer Utility fund revenue reflects the approved plan to fund required capital improvements, debt service and system operations and maintenance.

**City of Washougal
2015 Final Budget**

Fund 401 Water-Sewer Operations & Maintenance

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 1,476,886	\$ 1,505,379	\$ 1,526,392
Operations and Maintenance	\$ 943,228	\$ 1,233,600	\$ 1,130,700
Intergovernmental Services	\$ 1,227,238	\$ 1,036,459	\$ 991,500
Capital Purchases	\$ 50,495	\$ 51,000	\$ -
Transfers/Indirect Costs/Debt Pmts	<u>\$ 2,103,126</u>	<u>\$ 2,268,911</u>	<u>\$ 3,651,295</u>
Total Water/Sewer O&M Services	<u>\$ 5,800,973</u>	<u>\$ 6,095,349</u>	<u>\$ 7,299,887</u>



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Public Works Director	0.65	0.65	0.65
Assistant Public Works Director	0.57	0.57	0.57
Water/Sewer Manager	1.00	1.00	1.00
Executive Assistant	0.65	0.65	0.65
Administrative Assistant	0.70	0.70	0.70
Construction Inspector/Engineering Tech.	0.90	0.90	0.90
Maintenance Worker I/II/III	10.40	10.40	10.40
Totals	14.87	14.87	14.87

Highlights:

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

- Upper Well field Abandonment - \$35K
- Operations and Asset Management - \$20K
- Well #1 Maintenance and Improvements - \$75K
- Well #12 Maintenance and Improvements - \$35K
- SCADA Maintenance - \$100K
- Reservoir 1A & 1B Painting/Repair - \$60K
- Pump & Motor Services - \$100K
- Waste Water Treatment Plant Operational Transfer - \$1M

Fund 401 - Water/Sewer Operations & Maintenance
2015 Final Budget

Fund/Org	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
40109308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	2,599,597.01	4,042,028.00	5,185,758.18
40109343000	3430000	PHYSICAL ENVIRONMENT	UTILITIES & ENVIRONMENT			
40109343000	3434000	PHYSICAL ENVIRONMENT	WATER SALES	3,081,497.73	3,221,766.00	3,253,984.00
40109343000	3434100	PHYSICAL ENVIRONMENT	METER SETS	23,620.00	15,150.00	26,545.00
40109343000	3434200	PHYSICAL ENVIRONMENT	OTHER WATER SVC FEES	15,123.24	25,625.00	15,150.00
40109343000	3435000	PHYSICAL ENVIRONMENT	SEWER SALES	3,771,218.16	3,862,159.00	3,900,780.00
40109343000	3435200	PHYSICAL ENVIRONMENT	OTHER SEWER SVC FEES	(20.00)		
40109343000	3438100	PHYSICAL ENVIRONMENT	WATER/SEWER PENALTIES	108,449.42	90,900.00	117,180.00
40109343000	3438110	PHYSICAL ENVIRONMENT	W/S STATE TAXES	15,254.78	5,100.00	13,000.00
40109345000	3458300	ECONOMIC ENVIRONMENT	PLAN CHECKING	-	-	
40109361000	3611100	INTEREST/OTHER EARNINGS	INVESTMENT INTEREST	6,758.51	-	7,000.00
40109361000	3699000	OTHER MISC REVENUES	TRANSFER IN	-	-	79,000.00
40109362000	3626000	HOUSING RENTAL FEES	HOUSING RENTAL FEES	13,974.76	13,266.00	13,200.00
40109369000	3691000	OTHER MISC REVENUES	SALE OF SCRAP/JUNK	-	-	
40109369000	3699000	OTHER MISC REVENUES	OTHER REVENUE	2,856.44	5,113.00	5,000.00
40109395000	3951000	OTHER MISC REVENUES	HYDRANT REVENUE	256,000.00		
			TOTAL REVENUE	7,294,733.04	7,239,079.00	7,430,839.00
Water Fund/Org	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
40109534100	5011	REGULAR SALARIES	WATER ADMINISTRATION	185,062.11	185,899.18	185,967.43
40109534100	5012	OVERTIME	WATER ADMINISTRATION	34.93	-	500.00
40109534804	5013	REGULAR SALARY - SUMMER	WATER OPERATIONS	3,787.67	7,500.00	7,500.00
40109534100	5021	INSURANCE BENEFITS	WATER ADMINISTRATION	83,072.16	85,450.00	79,097.31
40109534100	5023	UNIFORMS AND CLOTHING	WATER ADMINISTRATION	790.55	3,500.00	3,500.00
40109534804	5024	INSURANCE BENEFITS-SUMME	WATER OPERATIONS	-	500.00	
40109534100	5031	OFFICE SUPPLIES	WATER ADMINISTRATION	4,195.51	6,000.00	5,000.00
40109534504	5032	FUEL CONSUMED	WATER MAINTENANCE	14,442.14	19,000.00	16,000.00
40109534804	5034	SUPPLIES FOR RESALE	WATER OPERATIONS	-		
40109534100	5035	SMALL TOOLS/MINOR EQUIP	WATER ADMINISTRATION	5,479.09	5,000.00	6,000.00
40109534100	5036	OPERATING SUPPLIES	WATER ADMINISTRATION	153,525.12	130,000.00	160,000.00
40109534100	5042	PROFESSIONAL SERVICES	WATER ADMINISTRATION	161,514.20	160,000.00	215,000.00
40109528609	5042	COMMUNICATIONS	W/S COMMUNICATIONS	353.66	-	
40109534100	5042	COMMUNICATIONS	WATER ADMINISTRATION	12,371.46	17,500.00	22,000.00
40109534100	5043	TRAVEL	WATER ADMINISTRATION	1,335.09	4,000.00	2,500.00
40109534100	5044	ADVERTISING	WATER ADMINISTRATION	405.67	2,000.00	-
40109534504	5013	REGULAR SALARY - SUMMER	WATER MAINTENANCE	-	-	-
40109534504	5021	INSURANCE BENEFITS	WATER MAINTENANCE	-	-	-
40109534100	5045	OPERATING RENTALS/LEASES	WATER ADMINISTRATION	-	-	-
40109534100	5046	INSURANCE	WATER ADMINISTRATION	28,090.63	18,000.00	15,000.00
40109534804	5011	REGULAR SALARIES	WATER OPERATIONS	346,375.89	349,663.64	369,176.11
40109534804	5012	OVERTIME	WATER OPERATIONS	6,763.74	10,000.00	10,000.00
40109534804	5021	INSURANCE BENEFITS	WATER OPERATIONS	173,633.28	178,360.00	180,327.04
40109534804	5023	UNIFORMS AND CLOTHING	WATER OPERATIONS	1,950.00	-	-
40109534804	5047	UTILITY SERVICES	WATER OPERATIONS	120,587.59	125,000.00	125,000.00
40109534804	5063	OTHER IMPROVEMENTS	WATER OPERATIONS	-	-	-
40109534504	5048	REPAIRS & MAINTENANCE	WATER MAINTENANCE	103,728.93	160,000.00	145,000.00
40109534100	5046	INSURANCE	WATER ADMINISTRATION	1,262.63	750.00	750.00
40109534804	5051	INTERGOVT PROF SERVICES	WATER OPERATIONS	5,986.47	12,000.00	15,000.00
40109534100	5053	INTERGOVT TAXES	WATER ADMINISTRATION	171,709.70	166,110.00	166,000.00
40109534100	5054	INTERFUND TAXES	WATER ADMINISTRATION	561,322.27	322,177.00	275,000.00
40109514230	5091	INDIRECT COSTS	INDIRECT COSTS	470,514.92	517,000.00	520,000.00
40109534100	5149	DUES/SUBSCRIPTIONS/MEMBE	WATER ADMINISTRATION	1,826.72	2,500.00	2,200.00
40109534400	5449	TRAINING REGISTRATIONS	WATER OPS TRAINING	3,990.50	6,000.00	4,000.00
Sewer Fund/Org	Account	Account Title	Title	Actual	2014 Budget	2015 Approved
40109535100	5011	REGULAR SALARIES	SEWER ADMINISTRATION	187,696.29	188,510.00	188,598.84
40109535100	5012	OVERTIME	SEWER ADMINISTRATION	34.93	-	500.00
40109535504	5013	REGULAR SALARY - SUMMER	SEWER MAINTENANCE	3,618.30	7,500.00	-
40109535100	5021	INSURANCE BENEFITS	SEWER ADMINISTRATION	84,195.83	77,066.00	78,973.35
40109535504	5024	INSURANCE BENEFITS-SUMME	SEWER MAINTENANCE	858.43	-	-
40109535100	5023	UNIFORMS AND CLOTHING	SEWER ADMINISTRATION	1,847.30	3,000.00	3,000.00
40109535100	5031	OFFICE SUPPLIES	SEWER ADMINISTRATION	3,035.87	5,000.00	3,500.00
40109535100	5032	FUEL CONSUMED	SEWER ADMINISTRATION	14,753.04	19,000.00	16,000.00
40109535100	5035	SMALL TOOLS/MINOR EQUIP	SEWER ADMINISTRATION	9,071.53	2,500.00	5,000.00
40109535100	5036	OPERATING SUPPLIES	SEWER ADMINISTRATION	24,440.26	74,600.00	50,000.00
40109535100	5041	PROFESSIONAL SERVICES	SEWER ADMINISTRATION	77,925.95	200,000.00	135,000.00
40109535100	5042	COMMUNICATIONS	SEWER ADMINISTRATION	14,181.80	15,000.00	18,000.00
40109535100	5043	TRAVEL	SEWER ADMINISTRATION	1,894.82	2,500.00	2,500.00
40109535100	5044	ADVERTISING	SEWER ADMINISTRATION	220.95	1,000.00	750.00
40109535504	5045	OPERATING RENTALS/LEASES	SEWER MAINTENANCE	493.14	-	1,000.00
40109535100	5046	INSURANCE	SEWER ADMINISTRATION	-	18,000.00	15,000.00
40109535804	5011	REGULAR SALARIES	SEWER OPERATIONS	258,037.75	265,000.00	271,497.63
40109535804	5012	OVERTIME	SEWER OPERATIONS	10,969.56	10,000.00	15,000.00
40109535804	5021	INSURANCE BENEFITS	SEWER OPERATIONS	128,156.79	133,430.00	132,754.29
40109535804	5036	OPERATING SUPPLIES	SEWER OPERATIONS	-	-	-
40109535804	5047	UTILITY SERVICES	SEWER OPERATIONS	105,638.87	110,000.00	110,000.00
40109535504	5048	REPAIRS & MAINTENANCE	SEWER MAINTENANCE	73,498.52	125,000.00	50,000.00
40109535100	5049	MISCELLANEOUS	SEWER ADMINISTRATION	787.85	750.00	1,000.00
40109535804	5051	INTERGOVT PROF SERVICES	SEWER OPERATIONS	15,545.89	20,000.00	15,500.00
40109535100	5053	INTERGOVT TAXES	SEWER ADMINISTRATION	90,205.96	129,956.00	130,000.00
40109535100	5054	INTERFUND TAXES	SEWER ADMINISTRATION	382,467.43	386,216.00	390,000.00
40109581200	5079	OTHER DEBT	INTERFUND LOAN REPAYMEN	50,000.00	50,000.00	50,000.00
40109592200	5083	LONG TERM EXTERNAL INT	INTERFUND LOAN INT	495.00	1,000.00	1,000.00
40109597500	5099	TRANSFERS	TRF TO UTIL DEBT FUNDS	1,632,611.15	1,751,911.00	3,080,295.44
40109535100	5149	DUES/SUBSCRIPTIONS/MEMBE	SEWER ADMINISTRATION	1,513.28	1,500.00	1,500.00
40109535400	5449	TRAINING REGISTRATIONS	SEWER TRAINING	2,663.50	3,000.00	3,000.00
40109594500	5064	MACHINERY & EQUIPMENT	W/S OPS CAPITAL OUTLAY	-	-	-
			TOTAL EXPENDITURES	5,800,972.62	6,095,348.82	7,299,887.44

**City of Washougal
2015 Final Budget**

Fund 403 Stormwater Utility Revenue Summary

Revenues		2013 Actual	2014 Budgeted	2015 Approved
330-000-00	Grant Revenue	\$ 50,000	\$ -	\$ -
343-000-00	Stormwater Charges	\$ 1,038,266	\$ 1,048,820	\$ 1,200,899
343-000-00	Connection/Development Charges	\$ 46,800	\$ 26,000	\$ 40,000
360-000-00	Interest and Rents	\$ 350	\$ 500	\$ 500
390-000-00	Other Revenue Sources	\$ 221	\$ -	\$ -
	Subtotal Revenues	\$ 1,135,636	\$ 1,075,320	\$ 1,241,399
308-000-00	Beginning Fund Balance	\$ 224,355	\$ 241,445	\$ 226,062
	Total Revenue and Fund Balance	\$ 1,359,992	\$ 1,316,765	\$ 1,467,461
Expenditures				
		Subtotal Expenditures	\$ 1,161,935	
		Ending Fund Balance	\$ 305,526	
		Total Expenditures and Ending Fund Balance	\$ 1,467,461	

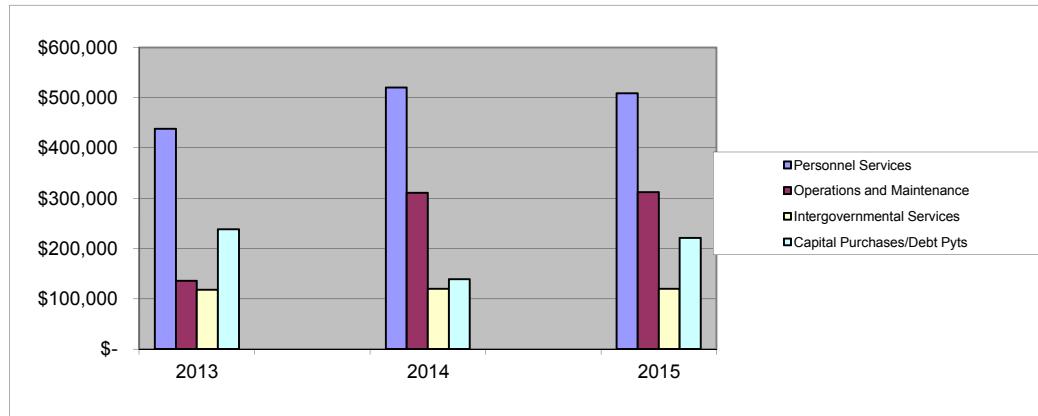
Highlights:

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

City of Washougal
2015 Final Budget

Fund 403 Stormwater Utility

	2013 Actual	2014 Budgeted	2015 Approved
Personnel Services	\$ 438,272	\$ 520,365	\$ 508,995
Operations and Maintenance	\$ 136,006	\$ 311,000	\$ 312,000
Intergovernmental Services	\$ 117,907	\$ 120,000	\$ 120,000
Capital Purchases/Debt Pyts	\$ 238,309	\$ 139,338	\$ 220,940
Total Water/Sewer O&M Services	\$ 930,495	\$ 1,090,703	\$ 1,161,935



Personnel Schedule (full-time equivalents)

Position	2013 Actual	2014 Budgeted	2015 Approved
Public Works Director	0.05	0.05	0.05
Assistant Public Works Director	0.05	0.05	0.05
Streets/Stormwater Manager	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25
Executive Assistant	0.05	0.05	0.05
Administrative Assistant	0.05	0.05	0.05
Maintenance Worker I/II/III	3.00	4.00	4.00
Totals	3.95	4.95	4.95

Highlights:

Expenses reflect on-going system operations and the following projects/contracts: Whatley Pit agreement and maintenance/repair of citywide storm facilities.

Fund 403 - Stormwater
2015 Final Budget

Fund/Org	Accoun	Account Title	Title	2013	2014	2015
				Actual	Budget	Approved
40309334000	3340310	STORMWATER GRANTS	STATE GRANTS - DOE	\$ 50,000.00	\$ -	\$ -
40309343000	3438300	STORM WATER SALES	STORMWATER SALES	\$ 1,038,265.70	\$ 1,048,820.00	\$ 1,200,898.90
40309343000	3438360	STORM WATER SALES	STORMWATER CONNECTION FEE	\$ 46,800.00	\$ 26,000.00	\$ 40,000.00
40309361000	3611100	INVESTMENT EARNINGS	INVESTMENT INTEREST	\$ 349.77	\$ 500.00	\$ 500.00
40309369000	3699000	OTHER REVENUE	OTHER REVENUE	\$ 220.78	\$ -	\$ -
TOTAL REVENUE				\$ 1,135,636.25	\$ 1,075,320.00	\$ 1,241,398.90
Fund/Org	Accoun	Account Title	Title	2013	2014	2015
				Actual	Budget	Approved
40309531415	5011	REGULAR SALARIES	DRAINAGE MAINTENANCE	\$ 254,373.60	\$ 301,194.32	\$ 304,453.09
40309531415	5012	OVERTIME	DRAINAGE MAINTENANCE	\$ 6,188.02	\$ 15,000.00	\$ 15,000.00
40309531415	5013	REGULAR SALARY - SUMMER	DRAINAGE MAINTENANCE	\$ 45,503.47	\$ 48,000.00	\$ 48,000.00
40309531415	5021	INSURANCE BENEFITS	DRAINAGE MAINTENANCE	\$ 130,856.57	\$ 153,370.88	\$ 138,042.24
40309531415	5022	WELLNESS INCENTIVE	DRAINAGE MAINTENANCE	\$ 63.25	\$ -	\$ -
40309531415	5023	UNIFORMS AND CLOTHING	DRAINAGE MAINTENANCE	\$ 1,287.30	\$ 2,800.00	\$ 3,500.00
40309531415	5032	FUEL CONSUMED	DRAINAGE MAINTENANCE	\$ 21,243.26	\$ 35,000.00	\$ 35,000.00
40309531415	5035	SMALL TOOLS/MINOR EQUIP	DRAINAGE MAINTENANCE	\$ 4,677.33	\$ 12,000.00	\$ 13,000.00
40309531415	5036	OPERATING SUPPLIES	DRAINAGE MAINTENANCE	\$ 21,874.08	\$ 60,000.00	\$ 60,000.00
40309531415	5041	PROFESSIONAL SERVICES	DRAINAGE MAINTENANCE	\$ 35,425.99	\$ 120,000.00	\$ 120,000.00
40309531415	5042	COMMUNICATIONS	DRAINAGE MAINTENANCE	\$ 2,027.30	\$ 2,500.00	\$ 2,500.00
40309531415	5045	OPERATING RENTALS/LEASES	DRAINAGE MAINTENANCE	\$ 1,210.83	\$ 15,000.00	\$ 15,000.00
40309531415	5046	INSURANCE	DRAINAGE MAINTENANCE	\$ 8,850.19	\$ 10,000.00	\$ 10,000.00
40309531415	5048	REPAIRS & MAINTENANCE	DRAINAGE MAINTENANCE	\$ 36,832.09	\$ 50,000.00	\$ 50,000.00
40309531915	5011	REGULAR SALARIES	MAINTENANCE ADMIN	\$ -	\$ -	\$ -
40309531915	5021	INSURANCE BENEFITS	MAINTENANCE ADMIN	\$ -	\$ -	\$ -
40309531915	5036	OPERATING SUPPLIES	MAINTENANCE ADMIN	\$ -	\$ -	\$ -
40309531915	5043	TRAVEL	MAINTENANCE ADMIN	\$ 377.20	\$ 1,500.00	\$ 1,500.00
40309531915	5053	INTERGOVT TAXES	MAINTENANCE ADMIN	\$ 19,457.71	\$ -	\$ -
40309531915	5091	INDIRECT COSTS	MAINTENANCE ADMIN	\$ 117,907.27	\$ 120,000.00	\$ 120,000.00
40309531915	5449	TRAINING REGISTRATIONS	MAINTENANCE ADMIN	\$ 3,487.85	\$ 5,000.00	\$ 5,000.00
40309581200	5079	OTHER DEBT	INTERFUND LOAN	\$ -	\$ -	\$ -
40309594500	5063	OTHER IMPROVEMENTS	CAPITAL IMPROVEMENTS	\$ 149,065.64	\$ -	\$ -
40309594500	5064	MACHINERY & EQUIPMENT	CAPITAL IMPROVEMENTS	\$ -	\$ 25,000.00	\$ -
40309597000	5099	TRANSFERS	TRANS TO UTILITY DEBT	\$ 89,243.54	\$ 114,338.00	\$ 220,939.56
TOTAL EXPENDITURES				\$ 949,952.49	\$ 1,090,703.20	\$ 1,161,934.89

City of Washougal
2015 Final Budget

Fund 404 Garbage Fund Summary

Revenues		2013 Actual	2014 Budgeted	2015 Approved
343-000-00	Garbage Sales	\$ 519,537	\$ -	\$ -
360-000-00	Interest, Rents, & Interfund Revenue	\$ -	\$ -	\$ -
	Subtotal Revenues	\$ 519,537	\$ -	\$ -
308-000-00	Beginning Fund Balance	\$ 30,207	\$ 30,207	\$ -
	Total Revenue and Fund Balance	\$ 549,744	\$ 30,207	\$ -
			Subtotal Expenses	\$ -
Expenditures			Ending Fund Balance	\$ -
			Total Expenditures and Ending Fund Balance	\$ -

Highlights:

This fund was used when the City billed for garbage services. The City closed this fund out in 2014, therefore it is being included for historical purposes.

**City of Washougal
2015 Final Budget**

Fund 406 Water/Sewer Capital Revenue Summary

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
334-000-00	Grants/Loans	\$ 524,537		\$ 1,180,000.00
343-000-00	System Development Charges	\$ 937,575	\$ 800,000	\$ 800,000
388-000-00	Prior year corrections	\$ 39,200		
360-000-00	Interest, Rents, & Interfund Revenue	<u>\$ 126,302</u>	<u>\$ 369,959</u>	<u>\$ 677,836</u>
	Subtotal Revenues	\$ 1,627,613	\$ 1,169,959	\$ 2,657,836
308-000-00	Beginning Fund Balance	\$ 87,455	\$ 432,000	\$ 700,000
	Total Revenue and Fund Balance	<u>\$ 1,715,068</u>	<u>\$ 1,601,959</u>	<u>\$ 3,357,836</u>
Expenditures				
	Automated Metering Infrastructure			\$ 1,200,000
	Fueling Facility			\$ 400,000
	Water/Sewer Equipment Replacement			\$ 266,000
	Taxes/Other expenses			\$ 138,000
			Subtotal Expenses	\$ 2,004,000
			Ending Fund Balance-Capital Construction Reserve	<u>\$ 1,353,836</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 3,357,836</u>

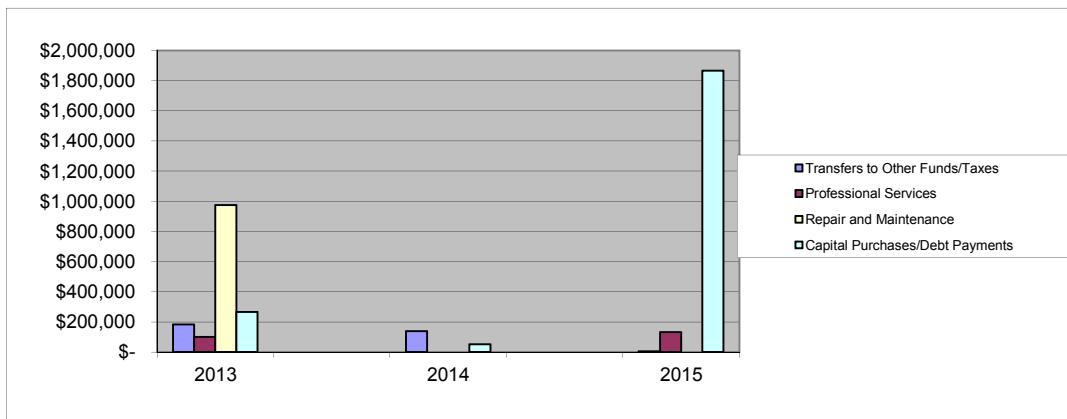
Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 406 Water-Sewer Capital Services

	2013 Actual	2014 Budgeted	2015 Approved
Transfers to Other Funds/Taxes	\$ 183,478	\$ 138,000	\$ 5,000
Professional Services	\$ 101,048	\$ -	\$ 133,000
Repair and Maintenance	\$ 974,068	\$ -	\$ -
Capital Purchases/Debt Payments	\$ 265,503	\$ 51,000	\$ 1,866,000
Total Water/Sewer Capital Services	\$ 1,524,097	\$ 189,000	\$ 2,004,000



Personnel Schedule (full-time equivalents) - None

Highlights:

Expenses reflect scheduled non bond funded capital equipment replacements for 2015 including:
\$125K for Crane Truck, \$95K for a mini excavator/trailer and \$21K for sedan.

Also included are the following projects: Automated metering infrastructure - \$1.3M, Fueling Facility - \$400K these projects will utilize operating funds and grants.

Fund 406 - Water/Sewer Capital

2015 Final Budget

Fund & Org.	Account	Account Title	Title	2013 Actual	2014 Budget	2015 Approved
40609308000	3081000	BEGINNING FUND BALANCE	BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
40609334000	3340310	STATE GRANTS	STATE GRANTS - DOE	\$ 5,000.00	\$ -	\$ 1,180,000.00
40609334000	3340421	STATE LOANS	PWTF LOANS	\$ 519,536.72	\$ -	\$ -
40609343000	3434500	CHARGES FOR SERVICES	WATER DEV CHARGES	\$ 340,270.00	\$ 300,000.00	\$ 300,000.00
40609343000	3435500	CHARGES FOR SERVICES	SEWER DEV CHARGES	\$ 597,305.00	\$ 500,000.00	\$ 500,000.00
40609361000	3611100	INVESTMENT INTEREST	INVESTMENT INTEREST	\$ 148.81	\$ -	\$ -
40609369000	3691000	SALE OF SCRAP	SALE OF SCRAP	\$ 12,709.50	\$ -	\$ -
40609388000	3888000	SPECIAL AREA BENEFIT	PRIOR YEAR CORRECTIONS	\$ 39,200.00	\$ -	\$ -
40609397000	3970401	TRANSFER IN	WATER/SEWER OPERATING REV	\$ -	\$ -	\$ 300,000.00
40609397000	3970403	TRANSFER IN	STORMWATER OPERATING REVENUE	\$ -	\$ -	\$ 100,000.00
40609397000	3970406	TRANSFER IN	TRANSFER IN	\$ 113,443.25	\$ 369,959.00	\$ 277,836.00
TOTAL REVENUE				\$ 1,627,613.28	\$ 1,169,959.00	\$ 2,657,836.00
Fund & Org.	Account	Title	Account Title	2013 Actual	2014 Budget	2015 Approved
40609508000	5001	ENDING FUND BALANCES	ENDING FUND BALANCE	\$ -	\$ -	\$ -
40609532200	5041	PROFESSIONAL SERVICES	W/S CAPITAL ENGINEERING	\$ -	\$ -	\$ -
40609534100	5053	INTERGOVT TAXES	WATER TAXES	\$ 75,034.29	\$ 68,000.00	\$ 68,000.00
40609535100	5053	INTERGOVT TAXES	SEWER TAXES	\$ 69,824.45	\$ 65,000.00	\$ 65,000.00
40609589000	5000	LEHR TOWER REIMBURSEMENT	LEHR TOWER REIMBURSEMENT	\$ 207,821.00	\$ -	\$ -
40609594534	5041	PROFESSIONAL SERVICES	WATER CAPITAL OUTLAY	\$ 3,100.00	\$ -	\$ -
40609594534	5063	OTHER IMPROVEMENTS	WATER CAPITAL OUTLAY	\$ 334,994.60	\$ -	\$ 600,000.00
40609594535	5064	MACHINERY/EQUIPMENT	SEWER CAPITAL OUTLAY	\$ 46,461.03	\$ -	\$ 600,000.00
40635594534	5041	PROFESSIONAL SERVICES	WESTSIDE WELLFIELD DISINFECT	\$ 68,985.47	\$ -	\$ -
40635594534	5044	ADVERTISING	WESTSIDE WELLFIELD DISINFECT	\$ 725.67	\$ -	\$ -
40654594535	5041	PROFESSIONAL SERVICES	PUMP STATION 2&3	\$ 28,237.17	\$ -	\$ -
40654594535	5063	OTHER IMPROVEMENTS	PUMP STATION 2&3	\$ 639,073.58	\$ -	\$ -
40609597315	5099	TRANSFERS	TFR TO DOWNTOWN CONSTRUCT	\$ -	\$ -	\$ -
40635594000	5063	OTHER IMPROVEMENTS	FUELING FACILITY	\$ -	\$ -	\$ 400,000.00
40609594000	5064	W/S ERR	MACHINERY/EQUIPMENT	\$ 11,220.48	\$ 51,000.00	\$ 266,000.00
40609542915	5091	INDIRECT COSTS	INDIRECT COSTS	\$ 38,618.99	\$ 5,000.00	\$ 5,000.00
TOTAL EXPENDITURES				\$ 1,524,096.73	\$ 189,000.00	\$ 2,004,000.00

**City of Washougal
2015 Final Budget**

Fund 408 Sewer Bond Redemption-Wastewater Treatment Plant

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 581,080</u>	<u>\$ 583,480</u>	<u>\$ 575,080</u>
	Subtotal Revenues	\$ 581,080	\$ 583,480	\$ 575,080
308-000-00	Beginning Fund Balance	<u>\$ 490</u>	<u>\$ 480</u>	<u>\$ -</u>
	Total Revenue and Fund Balance	<u>\$ 581,570</u>	<u>\$ 583,960</u>	<u>\$ 575,080</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	\$ 575,080		
	Ending Fund Balance	\$ -		
	Total Expenditures and Ending Fund Balance	<u>\$ 575,080</u>		

Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 410 Public Works Trust Fund Loan Redemption

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	\$ 226,477	\$ 266,925	\$ 301,064
	Subtotal Revenues	\$ 226,477	\$ 266,925	\$ 301,064
308-000-00	Beginning Fund Balance	\$ -	\$ -	\$ -
	Total Revenue and Fund Balance	\$ 226,477	\$ 266,925	\$ 301,064
Expenditures				
	Subtotal Expenditures-Loan Payments	\$ 301,064		
	Ending Fund Balance	\$ (0)		
	Total Expenditures and Ending Fund Balance	\$ 301,064		

Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 412 Water/Sewer Improvement Bond Redemption

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	<u>\$ 99,592</u>	<u>\$ 99,348</u>	<u>\$ 49,772</u>
	Subtotal Revenues	\$ 99,592	\$ 99,348	\$ 49,772
308-000-00	Beginning Fund Balance	<u>\$ 243</u>	<u>\$ 238</u>	<u>\$ -</u>
	Total Revenue and Fund Balance	<u>\$ 99,835</u>	<u>\$ 99,586</u>	<u>\$ 49,772</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	\$ 49,772		
	Ending Fund Balance	\$ (0)		
	Total Expenditures and Ending Fund Balance	<u>\$ 49,772</u>		

Highlights:

This fund is used to make payments on bond debt. Funds for payment are transferred in from the O&M fund. This will be paid in full during 2015.

**City of Washougal
2015 Final Budget**

Fund 413 Water/Sewer/Stormwater Bond Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
	New Bond Issuance		\$ 10,200,000	\$ 5,000,000
	O&M Transfer		\$ -	\$ 1,000,000
	Public Works Trust Fund/State Revolving		\$ -	\$ 7,000,000
	Legislature Appropriation		\$ -	\$ 1,000,000
360-000-00	Interest and Rents	\$ -	\$ -	\$ -
397-000-00	Other Financing Sources	\$ 714,555	\$ 914,706	\$ 975,319
	Subtotal Revenues	\$ 714,555	\$ 914,706	\$ 14,975,319
308-000-00	Beginning Fund Balance	\$ 8,665,135	\$ 7,000,000	\$ 9,100,000
	Total Revenue and Fund Balance	<u>\$ 9,379,690</u>	<u>\$ 7,914,706</u>	<u>\$ 24,075,319</u>
Expenditures				
	Zone 3/Reservoir 6 Project		\$ 5,500,000	
	WWTP Expansion		\$ 13,500,000	
	Decant Facility		\$ 600,000	
	W Street - Sunset View culverts		\$ 475,000	
	Auxiliary power generator well #1		\$ 75,000	
	15 & R Street Storm Project		\$ 40,000	
	North O Storm Project		\$ 25,000	
	Bond Payments		\$ 975,319	
	Subtotal Expenditures- Project Payments		\$ 21,190,319	
	Ending Fund Balance		\$ 2,885,001	
	Total Expenditures and Ending Fund Balance		<u>\$ 24,075,319</u>	

Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 414 Bond Reserve Fund - 2011 Issuance

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ 5,128	\$ 16,855	\$ 16,885
397-000-00	Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 5,128	\$ 16,855	\$ 16,885
308-000-00	Beginning Fund Balance	<u>\$ 1,624,010</u>	<u>\$ 1,640,892</u>	<u>\$ 1,616,460</u>
	Total Revenue and Fund Balance	<u>\$ 1,629,138</u>	<u>\$ 1,657,747</u>	<u>\$ 1,633,345</u>
Expenditures				
		Subtotal Expenditures	\$ -	
		Ending Fund Balance	<u>\$ 1,633,345</u>	
		Total Expenditures and Ending Fund Balance	<u>\$ 1,633,345</u>	

Highlights:

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

**City of Washougal
2015 Final Budget**

Fund 212 UTGO Debt Service - Police Station Bond

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
311-000-00	Property Taxes	\$ 123,421	\$ 204,013	\$ 125,000
390-000-00	Investment Interest	<u>\$ 83</u>	<u>\$ 150</u>	<u>\$ 100</u>
	Subtotal Revenues	\$ 123,504	\$ 204,163	\$ 125,100
308-000-00	Beginning Fund Balance	<u>\$ 26,494</u>	<u>\$ 87,980</u>	<u>\$ 20,000</u>
	Total Revenue and Fund Balance	<u>\$ 149,998</u>	<u>\$ 292,143</u>	<u>\$ 145,100</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	\$ 122,500		
	Ending Fund Balance	<u>\$ 22,600</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 145,100</u>		

Highlights:

This fund makes payments on the voter approved bonds that were used for the Police Station. The City collects property taxes to make the bond payment. The bonds were refinanced to a lower interest rate in 2012.

City of Washougal
2015 Final Budget

Fund 350 Capital Projects

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
330-000-00	Grants and Resources for E Street	\$ -	\$ -	\$ -
330-000-01	STP CONSTRUCTION GRANT	\$ -	\$ -	\$ -
330-000-02	CDBG	\$ -	\$ -	\$ -
330-000-03	CMAQ	\$ -	\$ -	\$ -
330-000-04	TIB FUNDS	\$ -	\$ -	\$ -
330-000-05	SAFE ROUTE TO SCHOOLS	\$ -	\$ -	\$ -
330-000-06	CTRAN	\$ -	\$ -	\$ -
330-000-07	Water Line Transfer from Fund 406	\$ -	\$ -	\$ -
330-000-08	Traffic Impact Fees Transfer from Fund 110	\$ -	\$ -	\$ -
360-000-01	Interest and Rents	\$ 280	\$ -	\$ -
390-000-00	Other Revenue Sources	\$ -	\$ -	\$ -
Subtotal Revenues		\$ 280	\$ -	\$ -
308-000-00	Beginning Fund Balance	<u>\$ 203,859</u>	<u>\$ 204,076</u>	<u>\$ -</u>
Total Revenue and Fund Balance		<u>\$ 204,139</u>	<u>\$ 204,076</u>	<u>\$ -</u>
Expenditures				
		Subtotal Expenditures	\$ -	
		Ending Fund Balance	<u>\$ -</u>	
		Total Expenditures and Ending Fund Balance	<u>\$ -</u>	

Highlights:

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

City of Washougal
2015 Final Budget

Fund 351 Facilities Capital Project

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
397-000-00	Grant Funds	\$ -	\$ 75,000	\$ 512,000
	Other Financing Sources	<u>\$ 30,481</u>	<u>\$ 30,000</u>	<u>\$ 42,000</u>
	Subtotal Revenues	\$ 30,481	\$ 105,000	\$ 554,000
308-000-00	Beginning Fund Balance	<u>\$ 505,377</u>	<u>\$ 245,000</u>	<u>\$ 250,000</u>
	Total Revenue and Fund Balance	<u>\$ 535,858</u>	<u>\$ 350,000</u>	<u>\$ 804,000</u>
Expenditures				
	Community Room Project			\$ 600,000
	Building Capital Facility Plan			\$ 50,000
	Police Department Parking Lot Improvements			\$ 12,000
	Subtotal Expenditures	\$ 662,000		
	Ending Fund Balance	<u>\$ 142,000</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 804,000</u>		

Highlights:

This fund is used for major building maintenance and other improvements to City facilities. Several projects are proposed for 2015 as listed above. \$42K is being transferred from the general fund to support these projects.

**City of Washougal
2015 Final Budget**

Fund 353 Transportation Capital Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
	CDBG	\$ 54,890	\$ 462,000	
	WSDOT Grant	\$ 26,133	\$ 600,000	\$ 600,000
	Misc Revenues	\$ 20,959	\$ -	\$ -
	TIB Grant	\$ -	\$ -	\$ 500,000
	STP Grant	\$ -	\$ 100,000	\$ 1,000,000
	TIF Transfer	\$ -	\$ -	\$ 222,000
397-000-00	Other Financing Sources	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 280,000</u>
	Subtotal Revenues	\$ 131,982	\$ 1,192,000	\$ 2,602,000
308-000-00	Beginning Fund Balance	<u>\$ 733,662</u>	<u>\$ 416,800</u>	<u>\$ 406,000</u>
	Total Revenue and Fund Balance	<u>\$ 865,644</u>	<u>\$ 1,608,800</u>	<u>\$ 3,008,000</u>
 Expenditures				
	Evergreen/32nd Intersection Improvement			\$ 1,400,000
	Safe Routes To School - carry over			\$ 600,000
	34/Evergreen pedestrian improvements			\$ 200,000
	Safe Routes To School - WSD			\$ 200,000
	Lookout Ridge Reconstruct			\$ 210,000
	Lower Hathaway Road			\$ 40,000
	Subtotal Expenditures	\$ 2,650,000		
	Ending Fund Balance	\$ 358,000		
	Total Expenditures and Ending Fund Balance	<u>\$ 3,008,000</u>		

Highlights:

This fund provides matching funds for transportation capital projects. Grants typically require local matching contributions in addition to transportation impact fee funds. Several projects are proposed for 2015 as listed above. \$30,000 of revenue is provided again in 2014 from the General Fund operating budget. In addition, \$210K of general fund reserves are being used for the Lookout Ridge Reconstruct project.

City of Washougal
2015 Final Budget

Fund 510 Employment Security Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ 1,061	\$ 2,500	\$ 2,500
397-000-00	Employment Security Receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ 1,061	\$ 2,500	\$ 2,500
308-000-00	Beginning Fund Balance	<u>\$ 230,434</u>	<u>\$ 220,769</u>	<u>\$ 202,316</u>
	Total Revenue and Fund Balance	<u>\$ 231,495</u>	<u>\$ 223,269</u>	<u>\$ 204,816</u>
Expenditures				
	Subtotal Expenditures-Unemployment Costs	\$ 30,000		
	Ending Fund Balance	<u>\$ 174,816</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 204,816</u>		

Highlights:

This fund is used to provide unemployment compensation to City employees and from which reimbursements to the Washington State Department of Employment Security shall be made for these claims. There is a sufficient balance in this Fund for 2015 which allows the City to forego continued contributions until such a time that warrants the contributions to start again.

City of Washougal
2015 Final Budget

Fund 520 ER&R Rolling Stock

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ 88	\$ 2,000	\$ -
369-000-00	Miscellaneous	\$ 7,691	\$ 31,476	\$ 10,000
390-000-00	Other Financing Sources	<u>\$ 165,000</u>	<u>\$ 202,000</u>	<u>\$ 100,000</u>
	Subtotal Revenues	\$ 172,780	\$ 235,476	\$ 110,000
308-000-00	Beginning Fund Balance	<u>\$ 174,970</u>	<u>\$ 75,536</u>	<u>\$ 111,000</u>
	Total Revenue and Fund Balance	<u>\$ 347,750</u>	<u>\$ 311,012</u>	<u>\$ 221,000</u>
 Expenditures				
	#5 Lawnmower		\$ 8,000	
	#11 Lawnmower		\$ 8,000	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			\$ -	
			Subtotal Expenditures-Equipment	\$ 16,000
			Ending Fund Balance	<u>\$ 205,000</u>
			Total Expenditures and Ending Fund Balance	<u>\$ 221,000</u>

Highlights:

Rolling stock will be replaced from this fund according to a depreciation schedule. In 2015, rolling stock replacements of \$16,000 are included. The list above identifies which vehicles/equipment will be replaced.

**City of Washougal
2015 Final Budget**

Fund 521 ER&R Information Technology

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ 30	\$ 250	\$ 250
390-000-00	Other Financing Sources	<u>\$ 266,678</u>	<u>\$ 40,000</u>	<u>\$ 30,000</u>
	Subtotal Revenues	\$ 266,708	\$ 40,250	\$ 30,250
308-000-00	Beginning Fund Balance	<u>\$ 24,020</u>	<u>\$ 10,928</u>	<u>\$ 12,000</u>
	Total Revenue and Fund Balance	<u>\$ 290,728</u>	<u>\$ 51,178</u>	<u>\$ 42,250</u>
Expenditures				
	Subtotal Expenditures-Computers	\$ 10,000		
	Ending Fund Balance	<u>\$ 32,250</u>		
	Total Expenditures and Ending Fund Balance	<u>\$ 42,250</u>		

Highlights:

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

City of Washougal
2015 Final Budget

Fund 631 Low Income Assistance Agency Fund

		2013 Actual	2014 Budgeted	2015 Approved
Revenues				
360-000-00	Interest and Rents	\$ -	\$ 1,000	\$ 100
369-000-00	Miscellaneous	\$ -	\$ 15,000	\$ 5,000
390-000-00	Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Subtotal Revenues	\$ -	\$ 16,000	\$ 5,100
308-000-00	Beginning Fund Balance	<u>\$ -</u>	<u>\$ 94,000</u>	<u>\$ 89,000</u>
	Total Revenue and Fund Balance	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ 94,100</u>
 Expenditures				
	Assistance payments		\$ 15,100	
	Decrease fund balance		\$ 79,000	
	Subtotal Expenditures:		\$ 94,100	
			Ending Fund Balance	<u>\$ -</u>
	Total Expenditures and Ending Fund Balance	<u>\$ -</u>	<u>\$ 94,100</u>	

Highlights:

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

**City of Washougal
2015 Final Budget**

Full Time Equivalent Positions (FTEs) Summary

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

Subtotal FTEs this Page: 42.0

**City of Washougal
2015 Final Budget**

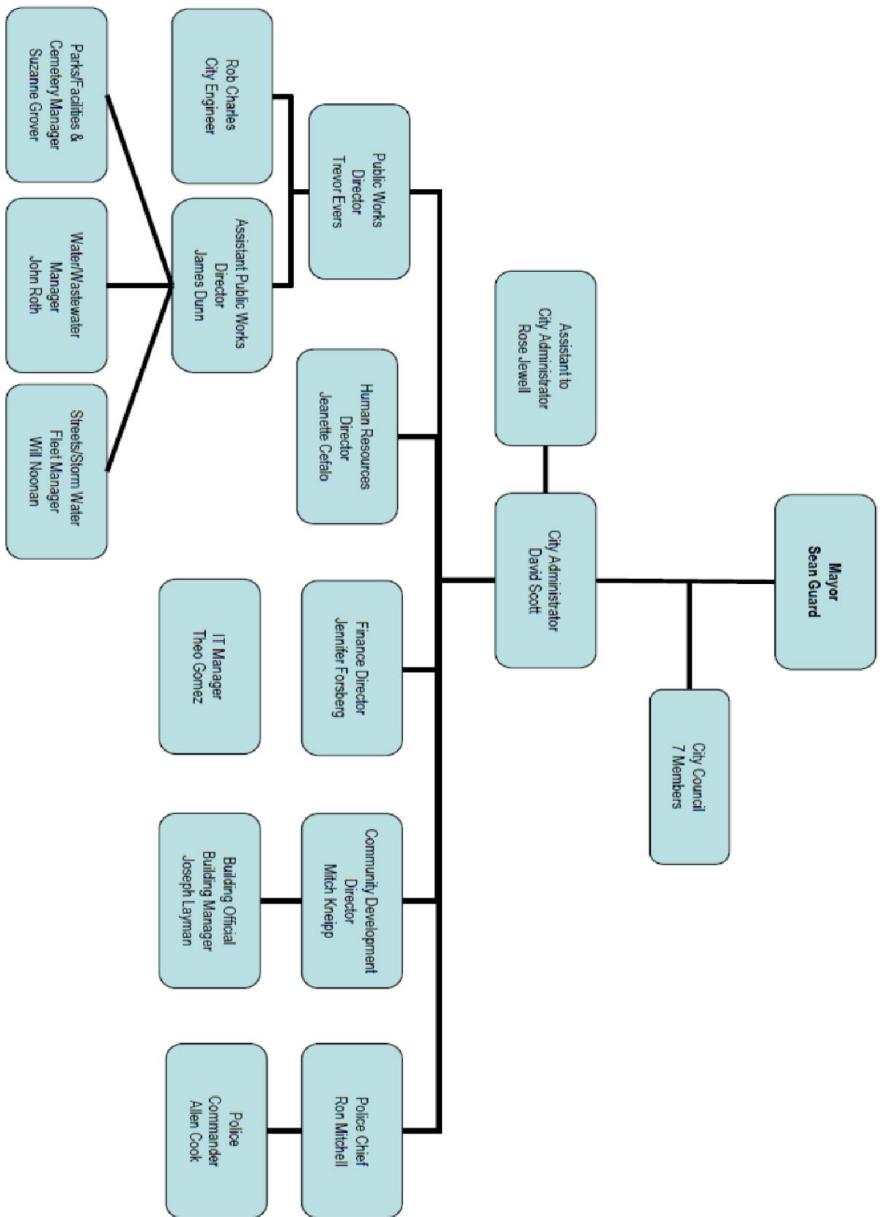
Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
Public Works Director	1	Parks	2.5%
		City Buildings	2.5%
		Streets	25.0%
		Water/Sewer	65.0%
		Stormwater	5.0%
Public Works Executive Assistant	1	Parks	2.5%
		City Buildings	2.5%
		Streets	25.0%
		Water/Sewer	65.0%
		Stormwater	5.0%
Assistant Public Works Director	1	Streets	38.0%
		Water/Sewer	57.0%
		Stormwater	5.0%
Public Works Administrative Assistant	1	Parks	5.0%
		Streets	20.0%
		Water/Sewer	70.0%
		Stormwater	5.0%
Parks/Cemetery/Facilities Manager	1	Parks	75.0%
		City Buildings	25.0%
Streets/Stormwater Fleet Manager	1	Streets	50.0%
		Stormwater	50.0%
Water/Sewer Systems Manager	1	Water/Sewer	100.0%
Maintenance Worker I/II/III; Wastewater Supervisor; Water Utility Supervisor	22.00	Parks	2.35 100.0%
		City Buildings	1.20 100.0%
		Streets	3.40 100.0%
		Cemetery	0.65 100.0%
		Water/Sewer	10.40 100.0%
		Stormwater	4.00 100.0%

Subtotal FTEs this Page: 29

Total FTEs All Departments: 71

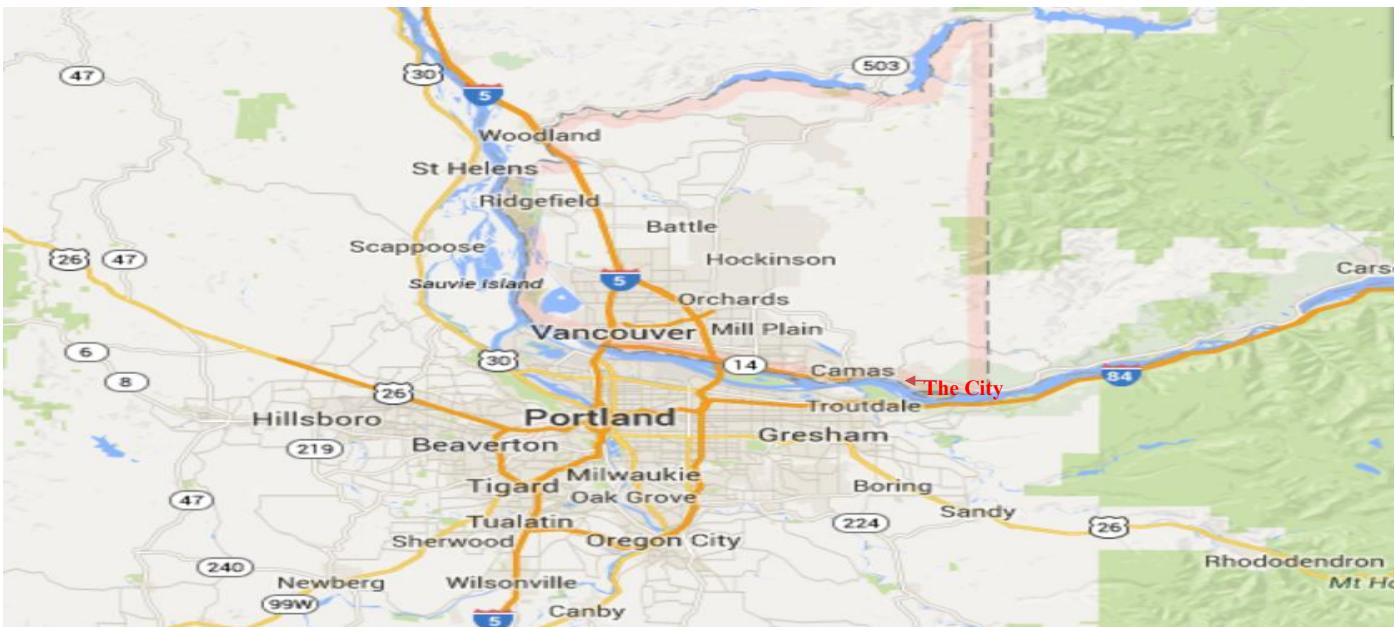
City of Washougal Organizational Chart 2014



About the City

Location

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



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

City Council

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

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

Current Debt Ratios

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

About the City

General Obligation Debt Ratios (Preliminary)

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

Ad Valorem Tax Levies

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

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

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

Demographics and Economics

Census Demographics

Gender

Male	7683
Female	7067

Median Age

36.1

Economic Data

Major Employers

Washougal School District	302
Pendleton Woolen Mills	189
BBA Nonwovens Washougal, Inc	125
Safeway	110
Exterior Wood	100

Race

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

Income

Per Capita	
Median Household	\$ 58,144.00

Top 5 Principal Taxpayers 2014

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

Community Profile

Population		Assessed Valuation (2014)		\$4.2 Billion
2014	14,750			
Area In Square Miles	5.42	Sworn personnel	19	
		Non-sworn personnel	3	
Parks & Community Centers		Patrol units	8	
Number of Parks	17	Number of service calls 2014	12,624	
Acerage of Parks, Open Space	100			
Pickleball/baseketball	9			
Baseball/softball diamond fields	5			
Soccer/football fields	1			
Housing Data		Schools		
Total Housing Units	5,477	Elementary	3	
Median Home Price	\$ 287,719	Middle	2	
Median Household Income	\$ 58,144	High	1	
Median Monthly Rental	\$ 706			
		New Construction Activity		
		Residential Value	\$ 25,015,699	
		Commercial Value	\$ 2,638,197	
		Total Value	\$ 27,653,896	
		City Streets		
		Number of street lights	1,500	
		Miles of streets	65.5	

**City of Washougal
2015 Final Budget
Glossary of Terms**

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

**City of Washougal
2015 Final Budget
Glossary of Terms**

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

**City of Washougal
2015 Final Budget
Glossary of Terms**

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