

**City Of Woodland**  
**City Council Meeting Agenda Summary Sheet**

<b>Agenda Item:</b> Adopt FIRST READING of Ordinance No. 1287 – 2014 Final Budget	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>Agenda Item #:</b></td> <td style="border-bottom: 1px solid black;">( F ) Action</td> </tr> <tr> <td><b>For Agenda of:</b></td> <td style="border-bottom: 1px solid black;">11/18/2013</td> </tr> <tr> <td><b>Department:</b></td> <td style="border-bottom: 1px solid black;">Clerk-Treasurer</td> </tr> <tr> <td><b>Date Submitted:</b></td> <td style="border-bottom: 1px solid black;">11/15/2013</td> </tr> </table>	<b>Agenda Item #:</b>	( F ) Action	<b>For Agenda of:</b>	11/18/2013	<b>Department:</b>	Clerk-Treasurer	<b>Date Submitted:</b>	11/15/2013
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<b>For Agenda of:</b>	11/18/2013								
<b>Department:</b>	Clerk-Treasurer								
<b>Date Submitted:</b>	11/15/2013								

**Cost of Item:** \_\_\_\_\_

**Amount Budgeted:** \_\_\_\_\_

**Unexpended Balance:** \_\_\_\_\_

<b>BARS #:</b>  <b>Description:</b>
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**Department Supervisor Approval:** Mari E. Ripp, Clerk-Treasurer / s /

**Committee Recommendation:** Budget workshops held 10/14, 10/28 and 11/12

<p><b>Agenda Item Supporting Narrative</b> (list attachments, supporting documents):</p> <p>Ordinance No. 1287 and Exhibit A</p> <p>001 – General Fund Summary of Expenditures</p> <p>2014 Proposed Final Budget</p>
<p><b>Summary Statement/Department Recommendation:</b></p> <p>The Council met in Workshops on October 14, 28 and November 12, 2013 and heard department presentations on the 2014 proposed budget. A Public Hearing is scheduled for 11/18/2013 and FIRST READING of Ordinance No. 1287.</p> <p>This 2014 budget was prepared on a very conservative level and is similar to the 2013 budget. It does not have any contingencies in any departments and staff has done its best to cut costs at every corner. Administration will continue on the policy path that if an emergency arises in 2014, or if expenditures occur that were not predicted, the department would come back to the council for a revision to the expenditures and a recommended revenue source.</p> <p><b>The proposed 2014 budget is \$17,412,108 for all funds.</b></p> <p>This includes revenue and some new enhancements of:</p> <ul style="list-style-type: none"> <li>• Property Tax levy \$2.2221 per 1,000 is estimated at a 101% for 2014. The 2013 rate was \$2.441/1,000 which is -0.21979 decrease or -\$43.84 on a house valued at \$200,000. This is expected to generate \$50,317 in new collections (\$22,010 new construction) on a total estimated Assessed Value of \$581,031,199 for \$1,291,146 total collected.</li> <li>• 6.5% Public Utility Tax on Water, Sewer, Garbage, Recycling which supports Fire Department and CCFR contract</li> </ul>

- 2012 adopted the 0.1% Public Safety Sales Tax (dedicated for the repayment of the new police station facility bond),
- Maintaining current 6% public utility tax (electric, natural gas, telephone, cellular, pager)
- And other fees and charges with slight increases.
- There continues to be adjustments in revenues from the Liquor Excise and Profits which is due to Initiative 1183
- Also requires foregoing transfer of \$108,800 from Sales tax (10%) per policy to Fund 301 General Reserves to be used for General Fund operations.
- The council Finance Policy is to have a target of 3 months operating expenses in the fund balance / reserves which is approximately \$1,000,000 for the General Fund. There has been an increase towards this goal and the 2014 estimated ending fund balance is \$668,116 (2012 was \$424,743; 2013 estimated EFB \$645,621).

For the Utility funds, there is a scheduled rate increase of 7%. This is used for operating expenditures in those funds as well as the projects for the Ranney Well Project and Public Works Trust Fund loan, and other public works projects and operations.

The water, sewer, garbage and recycling 6.5% public utility tax is estimated to have revenues of \$209,365 which is to be used for the General Fund to continue to support the Contract with Clark County Fire & Rescue for Fire and Emergency Services. The revenue is used for Public Safety (Fire and/or Police) to maintain current services for coverage and response times. CCFR operates and maintains all fire department related equipment that is owned by the City and pays for the use of the related buildings. Fire Department related expenses are paid for directly by Clark County Fire and Rescue. The City would compensate CCFR at a rate of \$1.50/1,000 of assessed value and it is estimated to be \$881,200 for 2014.

**The 2014 budget has General Fund expenditures of \$4,622,588** which includes a \$60,000 transfer out from estimated commercial card room revenue to the General Reserve 301 fund. It will be allocated for public safety use after it is received. The 301 General Reserve is not contributing an additional amount to the 001 General Fund in 2014.

Fund 421 Water Utility Reserve will be contributing \$50,000 to the Ranney Well Project.

For Police the 2014 budget is \$1,588,529 of which includes 9 officers and the Chief, Police Clerk and Evidence Services Clerk. Personnel costs for Police are the majority of their expenses. The WPOA/Police Officer contract is currently being bargained. One replacement vehicle is budgeted.

The budget maintains service in Judicial/Court, Finance, City Clerk, Legal Services, General Facilities, Planning and General Government Interagency services. The personnel costs are under negotiations for the Teamsters Public Works and Clerical divisions. The budget proposed maintains current staffing except for slight cuts to seasonal parks employee(s).

**Recommend approval of FIRST READING of Ordinance No. 1287 for \$17,412,108.**

**Options for budget adoption and ramifications of NOT adopting the above budget:**

Some have asked what are options and ramifications for a revised budget or if the council does not pass the above budget?

The council may adopt the proposed budget, or make changes to it prior to adoption or it could adopt it and amend it at any meeting in 2014. However, staff would need direction on the proposed amendment and time to prepare the budget amendment ordinance and related documents. Not adopting a budget would result in an audit finding by the State Auditor and they would immediately visit the city administration to inquire why it wasn't adopted. A finding could affect future loan and grant opportunities. It would also have an adverse affect on the bond rating that was for the Public Safety Sales Tax Bonds (2012 & 2013) for the new Police Station and other Capital Improvements. It would be a reportable item to our bond holders. Most importantly, the city would not be able to operate without a budget and the doors would close. If no budget is passed before the fiscal year begins, the city will, legally, be unable to make any expenditures at all. Practically, essential police and fire department functions and some city clerk treasurer functions, at least, would need to be provided and the city would be spending illegally. We advise the council to pass something! The budget can be amended in the coming year.

Also included below are references from the RCW's and other budget preparation excerpts from MRSC Budget Suggestions and training:

1. **Does the proposed preliminary budget that the chief administrative officer (CAO) has to give to city council under RCW 35.33.135 and RCW 35A.33.135 have to be balanced?**

We don't think so, although some city councilmembers might argue otherwise (and some CAOs wouldn't want to give the council something that wasn't balanced). If the city is strictly following the dates in the budget calendar, the CAO does not have time to balance the budget between the time he or she gets the proposed preliminary budget from the clerk (the first business day in October) and the first Monday in October when the proposed preliminary budget is to go to the council. As a practical matter, the CAO will have to give the council what he or she gets from the clerk. What the CAO would get from the clerk would most likely be revenue estimates and department requests, not a balanced budget document. The balancing gets done during the remainder of October and the preliminary budget is filed with the clerk no later than November 1. Note that cities can always start the budget process earlier than the dates given in the budget calendar.

For more information on these statutes, see the material we have excerpted from Budget Suggestions for 1996.

2. **Do cities and counties need to have public hearings on the preliminary budget?**

We believe that cities must have such hearings. RCW 35.33.057, RCW 35.34.090(2), RCW 35A.33.055, and RCW 35A.34.090(2) all provide:

Prior to the final hearing on the budget, the legislative body or a committee thereof shall schedule hearings on the budget or parts thereof, and may require the presence of department heads to give information regarding estimates and programs.

Because the statutes themselves make no reference to notice, it is likely that less cumbersome notice requirements are necessary for the preliminary budget hearings than for the final budget hearing. (Recall that for the latter, the statutes require that the clerk publish a notice of the final hearing during each of the first two weeks of November.) RCW 35.22.288, RCW 35.23.221, RCW 35.27.300, and RCW 35A.12.160 require the council to "establish a procedure for notifying the

public of upcoming hearings."

If a city council holds workshops at which citizens may comment and ask questions, it is likely that these workshops would satisfy the hearings requirement for the preliminary budget.

**3. Do we need to have a hearing on revenue sources and possible property tax increases for the budget?**

Yes. In 1995, language was added to [RCW 84.55.120](#) that provided that all taxing districts must hold a hearing on revenues and discuss any property tax increase. This hearing must be held even if your taxing district does not plan to increase property taxes.

If the only proposed increase in tax revenue will come from new construction and increases in state-assessed utility revenue, this increase should be discussed at the hearing.

**4. What are the consequences of not adopting the budget by December 31?**

Your jurisdiction is likely to get an audit finding.

State law requires that cities adopt a budget in its final form and content "prior to the beginning of the fiscal year" or "fiscal biennium." [RCW 35.33.075](#), [RCW 35.34.120](#), [RCW 35A.33.075](#), [RCW 35A.34.120](#). There is no similar language in the county budget statutes, but [RCW 36.40.071](#) states that the final budget hearing must begin no later than the first Monday in December and [RCW 36.40.070](#) provides that the hearing last no more than five days, after which the budget is adopted. In practice, the State Auditor's Office is happy if it is passed by December 31.

If no budget is passed before the fiscal year or biennium begins, the city or county will, legally, be unable to make any expenditures at all. Practically, essential police and fire department functions, at least, would need to be provided and the city or county would be spending illegally. We advise cities and counties to pass something. The budget can be amended in the coming year.

**5. Will not adopting the budget by December 31<sup>st</sup> have any other ramifications?**

Your jurisdiction's bond rating could be affected. The council should be aware that bond rating agencies are looking at many factors. This includes stability of the city, financial history and future, what and how much does the city have in its reserves, does the city have policies and procedures in place, how will the debt be repaid and from what sources, who are the elected officials and is there stability in the administrative team and employees, what is the audit history of the city, and many other factors.

**6. When are budget amendments required and by what vote must they be passed?**

**Cities**

Budget amendments are required for cities only when the appropriation level in a fund is being changed. The statutes give four different examples.

1. [RCW 35.33.081](#), [RCW 35.34.140](#), [RCW 35A.33.140](#), and [RCW 35A.34.140](#) discuss "non-debatable" emergencies, such as natural disasters and wars, and say that the council may approve expenditures incident to these events with the vote of a majority of the entire council plus one, without notice or a hearing.
2. [RCW 35.33.091](#), [RCW 35.34.150](#), [RCW 35A.33.090](#), and [RCW 35A.34.150](#) all deal with "emergencies" of a lesser sort. The city finds it needs or wants to make some

expenditures that were not foreseen at the time the budget was adopted. Because this will require increasing the appropriation level in one or more funds, an amendment is needed. The statutes stipulate that the budget-amending ordinance must be introduced five days before being voted on, that citizens must be heard, and that the vote be by a majority of the entire council plus one.

3. RCW 35.33.121(4), RCW 35.34.200(1)(d), RCW 35A.33.120(4), and RCW 35A.34.200(1)(d) discuss the situation where a city receives more revenue during the year than anticipated in the budget. If the city council chooses, it may spend the money during the year. However, since the appropriation level in a fund is being changed, a budget amendment is required. Only a simple majority vote is needed, presumably because spending unanticipated revenue requires less scrutiny than, for example, spending reserves under RCW 35.33.091, RCW 35.34.150, RCW 35A.33.090, or RCW 35A.34.150.

Note that a city need not pass a budget amendment to recognize unanticipated revenue unless it wishes to spend it during the current year. If "ignored," it will simply "drop down" into ending fund balance and will be available for appropriation in the next year.

4. If a council wishes to decrease the appropriation levels in any fund during the year, it may do so by a vote of a majority of the entire council plus one. It is not completely clear why this level of approval is required, but since a council sometimes reduces the appropriation level in one fund and transfers it to another fund, perhaps the legislature thought this higher level of approval to be necessary. See final paragraph in RCW 35.33.121 and RCW 35A.33.120; and RCW 35.34.200(3) and RCW 35A.34.200(3).

RCW 35.33.121(5) and RCW 35.34.200(2) address the situation where the appropriation level in the fund is not changed. They state:

Transfers between individual appropriations within any one fund may be made during the current fiscal year by order of the city's or town's chief administrative officer subject to such regulations, if any, as may be imposed by the city or town legislative body. Notwithstanding the provisions of RCW 43.09.210 or of any statute to the contrary, transfers, as herein authorized, may be made within the same fund regardless of the various offices, departments or divisions of the city or town which may be affected.

There is similar language in RCW 35A.33.120(5) and RCW 35A.34.200(2). Except when restricted from doing so by the council, the chief administrative officer may make transfers within a fund without a budget amendment.

**ORDINANCE NO. 1287**

**AN ORDINANCE OF THE CITY OF WOODLAND, WASHINGTON ADOPTING THE BUDGET OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2014 AND PROVIDING FOR THE APPROPRIATION OF FUNDS INTO SUCH ACCOUNTS AS MORE PARTICULARLY SET FORTH HEREIN.**

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF WOODLAND DO ORDAIN AS FOLLOWS:**

Section 1. That the Mayor of the City of Woodland completed and placed on file with the City Clerk-Treasurer a preliminary budget, including estimates of revenues and expenditures for operations of the City for the fiscal year beginning January 1, 2014 and ending December 31, 2014.

Section 2. That the City Council has made such adjustments and changes to said preliminary budget as it deems necessary or proper at the time.

Section 3. That the City advertised and properly held the statutory public hearing on the budget.

Section 4. That the preliminary budget, as presented on October 1, 2013 to the City Council, and is now on file in the office of the City Clerk-Treasurer, is hereby revised and adopted by reference, and incorporated herein as is set forth, in full, in this ordinance.

Section 5. That the attached Exhibit A is a summary of the totals of estimated revenues and appropriations for each separate fund and the aggregate totals for all funds combined. More detailed information concerning estimated resources and appropriated expenditures for each separate fund are available for review at the office of the City Clerk-Treasurer.

Section 6. That the City Clerk-Treasurer is directed to transmit a copy of the budget hereby adopted to the State Auditor's Office, Division of Municipal Research, and to the Association of Washington Cities.

Section 7. If any provision of this ordinance, or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provisions to other persons or circumstances is not affected.

Section 9. This ordinance shall take effect and be in full force five (5) days after publication of the attached summary and exhibit A, which is hereby approved.

PASSED BY THE CITY COUNCIL this 2<sup>nd</sup> day of December, 2013.

\_\_\_\_\_  
Grover B. Laseke, Mayor

Attest:

\_\_\_\_\_  
Mari E. Ripp, Clerk-Treasurer

Approved as to form:

\_\_\_\_\_  
William Eling, City Attorney

Published: December 25, 2013  
Effective: January 1, 2014

**SUMMARY OF ORDINANCE NO. 1287**  
**OF THE CITY OF WOODLAND, WASHINGTON**

On December 2, 2013 the City Council of the City of Woodland, Washington, approved Ordinance No. 1287 the main point of which may be summarized by its title as follows:

**AN ORDINANCE OF THE CITY OF WOODLAND, WASHINGTON ADOPTING THE BUDGET OF THE CITY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2014 AND PROVIDING FOR THE APPROPRIATION OF FUNDS INTO SUCH ACCOUNTS AS MORE PARTICULARLY SET FORTH HEREIN.**

**(See Exhibit A, attached.)**

The full text of this ordinance will be mailed upon request.

APPROVED by the City Council at their meeting of December 2, 2013.

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Mari E. Ripp, Clerk-Treasurer

Published: December 2, 2013  
Effective: January 1, 2014

EXHIBIT A -- 2014 Preliminary Budget

FUND	DESCRIPTION	Revenue	Expenditure	
001	Current Expense	\$4,623,064	\$4,623,064	0
002	Petty Cash/Change	\$950	\$950	0
003	Advance Travel	\$2,000	\$2,000	0
101	Park	\$126,898	\$126,898	0
102	Library	\$3,465	\$3,465	0
104	Street	\$1,204,560	\$1,204,560	0
105	Document Recording Fee	\$7,238	\$7,238	0
107	Hotel/Motel Tax	\$41,798	\$41,798	0
108	Criminal Justice	\$19,180	\$19,180	0
224	94 PWTF Loans	\$121,886	\$121,886	0
225	CLID #94-01/94-02	\$0	\$0	0
300	Park Acquisition/Impvmt	\$9,992	\$9,992	0
301	CPR: General	\$858,166	\$858,166	0
303	Fire Dept Reserve	\$58,477	\$58,477	0
304	Equipment Acq'n Reserve	\$57,140	\$57,140	0
312	Public Works Shop	\$5,105	\$5,105	0
316	SR503 Improvements	\$44,892	\$44,892	0
319	Public Safety Facility	\$1,516,113	\$1,516,113	0
320	TIB Sidewalk Project-CLOSE???	\$0	\$0	0
321	Horseshoe Lake Park Trail	\$100,073	\$100,073	0
323	Schurman & Guild Rd Project-CLOSE??	\$0	\$0	0
324	Scott Avenue Reconnection Project	\$2,050,000	\$2,050,000	0
325	TIB SR503/Scott Intersection	\$190,049	\$190,049	0
326	South Woodland Safe Route to Schools	\$300,000	\$300,000	0
350	Impact Fees-School	\$30,000	\$30,000	0
351	Impact Fees-Fire	\$67,355	\$67,355	0
352	Impact Fees-Park	\$65,608	\$65,608	0
353	Impact Fees-Transportation	\$5,000	\$5,000	0
401	Water	\$1,207,801	\$1,207,801	0
402	Sewer	\$2,275,207	\$2,275,207	0
403	Garbage	\$662,875	\$662,875	(0)
408	Water Pumping Treatment	\$1,062,075	\$1,062,075	0
411	Water/Sewer Refurb Project-CLOSE	\$0	\$0	0
412	Utility Deposits	\$101,715	\$101,715	0
421	CPR: Utilities-Water	\$60,439	\$60,439	0
422	CPR: Utilities-Sewer	\$294,340	\$294,340	0
426	CERB Loan - Water	\$34,150	\$34,150	0
427	CERB Loan - Sewer	\$83,766	\$83,766	0
				0
	<b>TOTAL</b>	<b>\$17,291,377</b>	<b>\$17,291,377</b>	<b>(0)</b>
		\$16,991,377	\$16,991,377	(0)

**Estimated Revenue Summary 2012-2014 / CT V.4.1 20131105**

Account Number	Description	12/31/2012 Actual	2013 Estimated Budaet	2014 Estimated Budaet	2013 to 2014 Increase or (Decrease)	2013 to 2014 %
001-000-000-308 Total	Total Begin Fund Balance	\$13,231.21	\$19,008.00	\$78,928	\$59,920.00	315.2%
001-000-000-313 Total	Total Property/Sales/Other Tax	\$1,142,262.93	\$1,278,507.00	\$1,240,330	(\$38,177.00)	-3.0%
001-000-000-316 Total	Total Public Utility Tax	\$740,680.20	\$985,694.00	\$923,355	(\$62,339.00)	-6.3%
001-000-000-317 Total	Total Gambling Tax	\$92,875.46	\$121,600.00	\$92,600	(\$29,000.00)	-23.8%
001-000-000-319 Total	Total Penalties Interest on tax	\$250.00	\$3,000.00	\$0	(\$3,000.00)	-100.0%
001-000-000-321 Total	Total License/Permits	\$117,425.60	\$141,000.00	\$135,000	(\$6,000.00)	-4.3%
001-000-000-322 Total	Total Bldg Permits/Other	\$162,690.05	\$237,453.00	\$125,100	(\$112,353.00)	-47.3%
001-000-000-331 Total	Total Federal Grants	\$114,693.00	\$36,000.00	\$0	(\$36,000.00)	-100.0%
001-000-000-333 Total	Total Indirect Grants	\$10,787.27	\$16,500.00	\$2,300	(\$14,200.00)	-86.1%
001-000-000-334 Total	Total State Grants	\$5,841.48	\$1,900.00	\$1,900	\$0.00	0.0%
001-000-000-335 Total	Total PUD Privilege Tax	\$55,487.03	\$63,600.00	\$65,000	\$1,400.00	2.2%
001-000-000-336 Total	Total SST & Liquor Tax	\$77,388.43	\$55,160.00	\$56,700	\$1,540.00	2.8%
001-000-000-337 Total	Total In-Lieu of Taxes	\$0.00	\$100.00	\$0	(\$100.00)	-100.0%
001-000-000-338-22-00-00	Clark County Fire & Rescue	\$50,000.00	\$154,100.00	\$154,100	\$0.00	0.0%
001-000-000-341 Total	Total Fees & Charges	\$6,776.63	\$8,036.00	\$7,576	(\$460.00)	-5.7%
001-000-000-342 Total	Total Judicial Fees	\$3,087.61	\$3,755.00	\$2,040	(\$1,715.00)	-45.7%
001-000-000-345 Total	Total Plan/Zoning/Other	\$25,401.80	\$45,894.00	\$36,000	(\$9,894.00)	-21.6%
001-000-000-350 Total	Total Court Fines/Forfeits	\$77,048.96	\$76,000.00	\$76,000	\$0.00	0.0%
001-000-000-359 Total	Total False Alarm Penalties	\$800.00	\$1,000.00	\$100	(\$900.00)	-90.0%
001-000-000-361 Total	Total Interest	\$13,145.35	\$13,680.00	\$10,850	(\$2,830.00)	-20.7%
001-000-000-362 Total	Total Facilities Rental	\$0.00	\$1,200.00	\$500	(\$700.00)	-58.3%
001-000-000-363 Total	Total Insurance Recoveries	\$0.00	\$5,710.00	\$0	(\$5,710.00)	-100.0%
001-000-000-367 Total	Total Donations/Wellness	\$7,311.73	\$2,639.00	\$2,200	(\$439.00)	-16.6%
001-000-000-369 Total	Total Seizures/Misc Revenue	\$56,107.61	\$10,195.00	\$20,145		97.6%
001-000-000-386 Total	Total Court Remittances	\$83,264.53	\$80,570.00	\$84,605	\$4,035.00	5.0%
001-000-000-389 Total	Total Deposits/Misc NonRev	\$4,431.00	\$3,500.00	\$5,000	\$1,500.00	42.9%
001-000-000-395 Total	Total Surplus Sales	\$13,445.00	\$0.00	\$2,000	\$2,000.00	#DIV/0!
001-000-000-397 Total	Total Operating Transfers	\$632,838.99	\$609,999.00	\$772,740	\$162,741.00	26.7%
	<b>001 General Fund Total</b>	<b>\$4,255,057.97</b>	<b>\$4,722,616</b>	<b>\$4,622,588</b>	<b>(\$100,028.00)</b>	<b>-2.1%</b>

Estimated Exp'd Summary by Department --- 2012-2014/**CT V. 4.1\_20131105**

		Budget 2012	Actual 2012	Budget 2013	Actual 9/30/2013	Proposed 2014	Increase (Decrease) 2013 to 2014	% Increase (Decrease)
001 511	Legislative/Publ Svcs	\$40,047	\$41,914	\$46,547	\$36,042	\$49,301	\$2,754	5.9%
001 512	Judicial	\$122,400	\$113,199	\$129,600	\$81,306	\$125,300	(\$4,300)	-3.3%
001 513	Executive-Mayor	\$26,965	\$27,216	\$46,900	\$33,046	\$44,556	(\$2,344)	-5.0%
001 514	Finance/Admin/Clerk	\$496,400	\$445,818	\$567,489	\$438,816	\$622,210	\$54,721	9.6%
001 515	Legal Services	\$92,496	\$89,391	\$92,496	\$70,628	\$92,496	\$0	0.0%
001 516	Personnel	\$8,750	\$7,264	\$11,100	\$6,771	\$11,450	\$350	3.2%
001 518	General Facilities	\$416,714	\$363,466	\$373,815	\$246,785	\$366,415	(\$7,400)	-2.0%
001 558	Planning	\$125,419	\$120,389	\$125,437	\$92,720	\$125,609	\$172	0.1%
001 559	Building	\$70,842	\$79,333	\$93,094	\$59,866	\$103,204	\$10,110	10.9%
001 010	General Government	\$39,606	\$39,749	\$41,844	\$31,721	\$44,992	\$3,148	7.5%
001 020 521	Police	\$1,475,552	\$1,504,056	\$1,601,101	\$1,117,690	\$1,588,529	(\$12,572)	-0.8%
001 030 522	Fire	\$800,054	\$727,126	\$879,518	\$948,638	\$1,035,300	\$155,782	17.7%
001 025 524	Code Enforcement	\$22,154	\$18,611	\$24,268	\$14,539	\$27,291	\$3,023	12.5%
	<b>Subtotal Departments</b>	<b>\$3,737,399</b>	<b>\$3,577,530</b>	<b>\$4,033,209</b>	<b>\$3,178,570</b>	<b>\$4,236,653</b>	<b>\$203,444</b>	<b>5.0%</b>
001 040 58X	Non-Expenditures	\$126,000	\$85,909	\$85,940	\$60,144	\$86,555	\$615	0.7%
001 050 594	Capital Outlay-Variou Dept (001)	\$146,331	\$146,751	\$69,500	\$81,791	\$45,500	(\$24,000)	-34.5%
001 050 597	Operating Transfers	\$462,484	\$342,810	\$348,439	\$146,278	\$221,980	(\$126,459)	-36.3%
001 051 596	Capital Leases-Copiers (001)	\$6,020	\$5,339	\$6,600	\$4,022	\$6,900	\$300	4.5%
001 05X 599	Council Contingency	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
001 508	Ending Fund Balance	\$13,435	\$19,008	\$178,928	\$0	\$25,000	(\$153,928)	-86.0%
	<b>GRAND TOTAL 001 General Fund</b>	<b>\$4,491,669</b>	<b>\$4,177,347</b>	<b>\$4,722,616</b>	<b>\$3,470,805</b>	<b>\$4,622,588</b>	<b>(\$100,028)</b>	<b>-2.1%</b>
					\$3,470,805	\$4,622,588		

## Fund 001 511 – Legislative / Council

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)
Official Publication Services	\$10,060.41	\$16,000.00	\$16,000	\$0.00
Salaries	\$18,875.00	\$16,870.00	\$18,900	\$2,030.00
Personnel Benefits	\$1,536.94	\$1,785.00	\$1,701	(\$84.00)
Travel And Training	\$3,049.45	\$3,500.00	\$3,500	\$0.00
Election Costs	\$8,275.08	\$8,275.00	\$9,000	\$725.00
Voter Registration Costs	\$116.64	\$117.00	\$200	\$83.00
<b>001-000-000-511 Total</b>	<b>\$41,913.52</b>	<b>\$46,547.00</b>	<b>\$49,301</b>	<b>\$2,754.00</b>

There are 7 elected councilmembers who serve 4 year staggered terms. There are 2 regular meetings per month and 1 special meeting/workshop per month for a total of 36 meetings per year. Other meetings are scheduled as called. Councilmembers are paid \$150/month plus \$25/meeting up to a maximum of \$250/month. Payment is not received for committee or other meetings. This department budget also includes travel/training, official publication services, election costs share per Cowlitz County, and voter registration costs.

## Fund 001 512 – Judicial

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)
Witness/Jury/Paper Serv Fees	\$476.84	\$5,000.00	\$2,000	(\$3,000.00)
Interpreter Fees	\$7,295.38	\$6,300.00	\$2,500	(\$3,800.00)
Intergovernmental Professional Services	\$45,431.24	\$60,000.00	\$61,800	\$1,800.00
Counsel For Indigent Defense	\$59,995.25	\$58,300.00	\$59,000	\$700.00
<b>001-000-000-512 Total</b>	<b>\$113,198.7</b>	<b>\$129,600.00</b>	<b>\$125,300</b>	<b>(\$4,300.00)</b>

The Judicial Department is for Woodland Municipal Court who contracts with Cowlitz County District Court for services. The 2014 proposed budget shows slight decrease in based on 8/31/2013 year-to-date in which Witness/Jury/Interpreter costs are only at \$2,004 spent of \$11,300. A 3% cola was budgeted for the contract services with Cowlitz County. There is a slight increase for Indigent Defense Attorney Services for conflict case appointments. It also includes the contract services for regular appointments.

## Fund 001 513 – Executive/Mayor

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)
Salaries/Mayor	\$24,142.75	\$39,960.00	\$39,960	\$0.00
Personnel Benefits	\$1,953.79	\$5,940.00	\$3,596	(\$2,344.00)
Travel	\$449.11	\$500.00	\$500	\$0.00
Training	\$670.00	\$500.00	\$500	\$0.00
<b>001-000-000-513 Total</b>	<b>\$27,215.65</b>	<b>\$46,900.00</b>	<b>\$44,556</b>	<b>(\$2,344.00)</b>

The Mayor is elected and serves a 4 year term of office. This budget for Executive / Mayor shows a slight decrease from 2013 as Personnel Benefits (payroll taxes) were trued up and show at 9% of salary based on 2013 actuals. The salary is \$3,300/month and the mayor is currently serving in a full-time position. There is also a monthly \$30 reimbursement for cell phone use for city business. The travel and training budget is no increase.

## Fund 001 515 – Legal Services

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
Legal Services	\$92,496.00	\$92,496	\$92,496	\$0	0%

This is contracted legal services for City Attorney (William Eling), Prosecuting Attorney (Fred Johnson) and Labor Relations (Allied Employers, Jennifer Montgomery). There is a 0% increase projected for this department for 2014 when the preliminary budget was written, however, we will confirm that again with the legal providers.

## Fund 001 518 – General Facilities

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
Salaries	\$2,065.60	\$17,332.00	\$14,277.00	(\$3,055.00)	-17.6%
Personnel Benefits	\$863.37	\$6,883.00	\$7,138.00	\$255.00	3.7%
Operations	\$181,778.40	\$154,500.00	\$162,500.00	\$8,000.00	5.2%
Computers, Software & Licenses	\$10,838.78	\$14,000.00	\$14,000.00	\$0.00	0.0%
Professional Services	\$8,555.00	\$23,100.00	\$16,100.00	(\$7,000.00)	-30.3%
Insurance	\$159,364.62	\$158,000.00	\$163,000.00	\$5,000.00	3.2%
<b>001-000-000-518 Total</b>	<b>\$363,465.77</b>	<b>\$373,815.00</b>	<b>\$377,015</b>	<b>\$3,200.00</b>	<b>0.9%</b>

This department covers all City Facilities that are General Fund in nature (excluding Water, Sewer). Salaries/Benefits are for Public Works to maintain city facilities. The decrease is slight as a “true up” was completed for the 2014 estimates. The General Facilities budget includes communications, utilities, repairs & maintenance, computer, software & licenses (replacements and upgrades). Professional services covers the Janitorial Contract and prior year 2013, included budgeted funds for department assessments. Insurance includes the Cities Insurance Association of WA (CIAW), final year of the pool assessment \$4,173 and broker services. There is a total 0.9% projected increase in this budget.

## Fund 001 010 5XX – General Government

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
Association of WA Cities	\$3,415.00	\$3,615.00	\$3,750	\$135.00	3.7%
Emergency Services	\$12,755.00	\$13,500.00	\$13,500	\$0.00	0.0%
Cowlitz EMS Council	\$1,490.00	\$1,550.00	\$1,550	\$0.00	0.0%
Diking Assessment	\$7,848.78	\$8,450.00	\$8,450	\$0.00	0.0%
Air Pollution Control	\$1,732.50	\$1,832.00	\$1,845	\$13.00	0.7%
Animal Control	\$7,800.00	\$7,800.00	\$7,800	\$0.00	0.0%
LCCAC	\$1,000.00	\$1,000.00	\$1,000	\$0.00	0.0%
Downtown Woodland Revitalization	\$0.00	\$1,000.00	\$4,000	\$3,000.00	300.0%
Cowlitz Economic Development Council	\$2,261.41	\$2,000.00	\$2,000	\$0.00	0.0%
Substance Abuse	\$1,445.86	\$1,097.00	\$1,097	\$0.00	0.0%
<b>001-000-010-5XX Total</b>	<b>\$39,748.55</b>	<b>\$41,844.00</b>	<b>\$44,992</b>	<b>\$3,148.00</b>	<b>7.5%</b>

These are other General Government Services provided or contracted with the City of Woodland. There is a projected 7.5% increase in the 2014 budget.



## City of Woodland 2014 Budget Police Department

The police department is an all-inclusive department that consists of 4 internal branches...Administration, Support, Investigations, and Operations. Administration is staffed by the Chief of Police, Support is staffed by two Police Clerk IV's, Investigation by one detective/police Officer, and Operations by six police officers and two sergeants.

The department budget increases each year, mainly due to personnel costs and benefits (driven by labor agreements and outside benefit costs) and intergovernmental services (outside un-controllable costs).

Since the City is currently in labor negotiations with the police officer's association, I have assumed a 10% across the board increase in salaries and benefits for 2014. I also have increased the vehicle replacement program by \$15k to \$75,000, due to increased vehicle costs and uncertainty of vehicle choices.

Expenditures	2012	2013	2014	Increase (Decrease)	%
Salaries and Wages	833,850	917,235	868,000	(\$49,235)	-5.4%
Personnel Benefits	386,000	424,600	441,000	\$16,400	3.9%
Operations	62,970	64,050	64,050	\$0	0.0%
Intergovernmental	186,600	209,193	215,479	\$6,286	3.0%
Capital Outlay	60,000	60,000	37,500	(\$22,500)	-37.5%
<b>Total</b>	<b>1,529,420</b>	<b>1,675,078</b>	<b>1,626,029</b>	<b>(\$49,049)</b>	<b>-2.9%</b>

WPD Staffing 2008 thru 2013			
Year	Officers	Support	Total
2009	10	2	12
2010	10	2	12
2011	10	2	12
2012	10	2	12
2013	10	2	12
2014	10	2	12

# Fund 001 030 522 – Fire

	Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)
001-000-030-522-10-10-00	Salaries	\$418,734.08	\$0.00	\$0	\$0.00
001-000-030-522-10-20-00	Personnel Benefits	\$172,901.67	\$0.00	\$0	\$0.00
001-000-030-522-10-22-00	Personnel Bene - Uniforms	\$2,858.51	\$0.00	\$0	\$0.00
001-000-030-522-10-24-00	Personnel Bene - Pension/Dis	\$5,734.00	\$0.00	\$0	\$0.00
001-000-030-522-10-26-00	Personnel Bene - Safety Tests	\$1,431.00	\$0.00	\$0	\$0.00
001-000-030-522-10-41-10	Contract-Clark Co Fire & Rescue	\$0.00	\$879,518.00	\$840,834	(\$38,684.00)
Assessed Value Estimate 2014 =560,555,674 x \$1.50=\$840,834					
001-000-030-522-10-43-00	Travel	\$1,531.10	\$0.00	\$0	\$0.00
001-000-030-522-20-31-00	Operating Supplies	\$12,203.01	\$0.00	\$0	\$0.00
001-000-030-522-20-31-01	Personal Protective Equipment	\$2,445.55	\$0.00	\$0	\$0.00
001-000-030-522-20-31-02	Operating Supplies Fire Prevention	\$536.83	\$0.00	\$0	\$0.00
001-000-030-522-20-32-00	Fuel Consumed	\$13,643.16	\$0.00	\$0	\$0.00
001-000-030-522-20-38-00	R & M: Supplies	\$5,444.44	\$0.00	\$0	\$0.00
001-000-030-522-20-38-01	R & M: Supplies - SCBA	\$5,766.46	\$0.00	\$0	\$0.00
001-000-030-522-20-48-00	R & M: Vehicles	\$23,748.76	\$0.00	\$0	\$0.00
001-000-030-522-20-48-01	R & M: Radios	\$1,876.04	\$0.00	\$0	\$0.00
001-000-030-522-20-48-02	R & M: Hose Testing	\$2,171.00	\$0.00	\$0	\$0.00
001-000-030-522-20-49-00	Miscellaneous	\$2,500.66	\$0.00	\$0	\$0.00
001-000-030-522-20-49-10	Clark County Fire District 2	\$0.00	\$0.00	\$0	\$0.00
001-000-030-522-30-49-00	Fire Prevention	\$633.28	\$0.00	\$0	\$0.00
001-000-030-522-40-31-00	Operating Supplies	\$177.17	\$0.00	\$0	\$0.00
001-000-030-522-40-49-00	Training	\$4,708.17	\$0.00	\$0	\$0.00
	<b>001-000-030-522 Total</b>	<b>\$679,044.89</b>	<b>\$879,518.00</b>	<b>\$840,834</b>	<b>(\$38,684.00)</b>
001-000-030-526-20-49-00	EMS: Ambulance Reimbursement	\$883.40	\$0.00	\$0	\$0.00
001-000-030-526-90-31-00	First Aid Supplies	\$10,958.72	\$0.00	\$0	\$0.00
001-000-030-526-90-49-00	Training	\$4,572.94	\$0.00	\$0	\$0.00
	<b>001-000-030-526 Total</b>	<b>\$16,415.06</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0.00</b>
001-000-030-528-10-51-00	Dispatching Service	\$31,665.68	\$0.00	\$0	\$0.00
	<b>001-000-030-528 Total</b>	<b>\$31,665.68</b>	<b>\$0.00</b>	<b>\$0</b>	<b>\$0.00</b>
	<b>Total Fire Department</b>	<b>\$727,125.63</b>	<b>\$879,518.00</b>	<b>\$840,834</b>	<b>(\$38,684.00)</b>

For 2014 the budget only includes the contracted services with Clark County Fire Rescue. In March 2013, the City contracted with CCFR for all City Fire Services. The contract includes a reimbursement for facility expenses that are fire related.

## Fund 001 040 58X – Non-Expenditures

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
Clark County Fire Marshal	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Weapons Permits To WSP & DOL	\$2,092.75	\$1,300.00	\$2,000.00	\$700.00	53.8%
Crime Victims Services	\$82,266.28	\$82,140.00	\$81,555.00	(\$585.00)	-0.7%
Refund of Deposits	\$1,550.00	\$2,500.00	\$3,000.00	\$500.00	20.0%
Misc Non-Expenditure	\$0.00	\$0.00	\$0.00	\$615.00	0.0%
<b>001-000-040-589 Total</b>	<b>\$85,909.03</b>	<b>\$85,940.00</b>	<b>\$86,555</b>	<b>\$1,230.00</b>	<b>0.7%</b>

Non-revenues and Non-expenditures are amounts that are collected and the portion that is due to other agencies, deposits, etc.

## Fund 001 050 594 – Capital Outlay (All Departments)

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
C/O Equip - Clerk/Treasurer	\$3,967.39	\$3,000.00	\$5,000	\$2,000.00	66.7%
C/O Equip - Gen City Hall	\$15,418.74	\$1,500.00	\$3,000	\$1,500.00	100.0%
C/O Equip - Police	\$60,664.40	\$60,000.00	\$0	(\$60,000.00)	-100.0%
<i>2014: See 304 for police vehicles</i>					
C/O Equip - Fire	\$66,700.26	\$5,000.00	\$0	(\$5,000.00)	-100.0%
C/O Equip - Building	\$0.00	\$0.00	\$0	\$0.00	0.0%
<b>001-000-050-594 Total</b>	<b>\$146,750.79</b>	<b>\$69,500.00</b>	<b>\$8,000</b>	<b>(\$61,500.00)</b>	<b>-88.5%</b>

### General Fund Capital Outlay for 2014:

Clerk-Treasurer: To replace the currently outdated recording software for council, planning commission and other meetings that are audio recorded. This will also include the audio files to be linked to the city website for meetings.

General City Hall: This is the budget for the city postage meter/machine for all departments.

Police Department: Replacement of police vehicles. For 2014, see fund 304 for the expenditure and details in Police narrative.

## Fund 001 050 597 – Operating Transfers Out

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
Contribution To 104/Sales Tax (20%)	\$212,236.94	\$237,085.00	\$217,600	(\$19,485.00)	-8.2%
Contribution To 301/Sales Tax (10%)	\$106,418.50	\$87,000.00	\$108,800	\$21,800.00	25.1%
Contbn To 305/Downtown (see 001 2014)	\$1,000.00	\$0.00	\$0	\$0.00	0.0%
Contribution To 101/Park	\$9,045.00	\$9,000.00	\$0	(\$9,000.00)	-100.0%
Contribution To 304/Sales Tax (1%)	\$10,609.89	\$11,854.00	\$10,880	(\$974.00)	-8.2%
Contribution To 401/Hydrants	\$3,500.00	\$3,500.00	\$3,500	\$0.00	0.0%
<b>001-000-050-597 Total</b>	<b>\$342,810.33</b>	<b>\$348,439.00</b>	<b>\$340,780</b>	<b>(\$7,659.00)</b>	<b>-2.2%</b>

These are operating transfers out to other funds including percentage for sales tax (69% remains in 001 General Fund; 20% to 104 Street; 10% to 301 Capital Reserve: General; and 1% to 304 Equipment Acquisition Reserve) and general fund use of fire hydrants (fire) to fund 401 water department. For 2013, the budget did not include the transfer to 301 CPR: General. It was used to cover General Fund Capital Outlay/Improvements listed in the 2013 Enhancements.

## Fund 001 051 594 – Capital Expenditures (Copiers)

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
C/O Mayor: Copier	\$507.36	\$600.00	\$685	\$85.00	14.2%
C/O Fin/Admin: Copier	\$507.36	\$600.00	\$685	\$85.00	14.2%
C/O General Facilities: Copier	\$507.36	\$600.00	\$685	\$85.00	14.2%
C/O Police: Copier	\$1,147.33	\$1,500.00	\$2,790	\$1,290.00	86.0%
C/O Fire: Copier	\$1,147.33	\$1,500.00	\$0	(\$1,500.00)	-100.0%
C/O Code Enforcement: Copier	\$507.36	\$600.00	\$685	\$85.00	14.2%
C/O Planning: Copier	\$507.36	\$600.00	\$685	\$85.00	14.2%
C/O Building: Copier	\$507.36	\$600.00	\$685	\$85.00	14.2%
<b>001-000-051-594 Total</b>	<b>\$5,338.82</b>	<b>\$6,600.00</b>	<b>\$6,900</b>	<b>\$300.00</b>	<b>4.5%</b>

This is the department for the Annex, City Hall (Police) Copier costs. The Public Works copier is shown under 104 Street, 401 Water and 402 Sewer.

## Fund 001 000 508 – Ending Fund Balance Reserved & Unreserved

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
EFB -Reserved	\$0.00	\$0.00	\$0	\$0.00	0.0%
EFB - Unreserved	\$19,007.78	\$78,928.00	\$25,000	(\$53,928.00)	-68.3
<b>001-000-000-508 Total</b>	<b>\$19,007.78</b>	<b>\$78,928.00</b>	<b>\$25,000</b>	<b>(\$53,928.00)</b>	<b>-68.3%</b>

Ending fund balance for 2013 is expected to be amended from the current \$178,928 based on current trends for revenues and expenditures, to \$78,928. The 001 fund balance is low, but most of the fund balance or the larger portion is in fund 301 General Reserve.

Clerk-Treasurer 2014 Budget Overview:  
Fund 001 514 23 – Finance / Treasurer  
Fund 001 514 30 – Record Services / Clerk  
Fund 001 516 – Personnel / Civil Service

Personnel Summary	2009	2010	2011	2012	2013	2014
Clerk-Treasurer	1	1	1	1	1	1
Deputy Clerk-Treasurer	1	1	1	1	1	1
Admin Clerk IV (Payroll)	1	1	1	1	1	1
Admin Clerk IV (Utilities)	1	1	1	1	1	1
Admin Clerk III (Acct, Customer Service)	1	1	1	1	1	1
Admin Clerk III (Acct, Website, Wellness, etc)	1	1	1	1	1	1
Admin Clerk I-Journey (Records, Acct)	.5	.5	.5	.5	.5	.5
<b>Total Clerk-Treasurer FTE Summary</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>

**The Clerk-Treasurer Department** provides services for the public, council, mayor, other departments to include services for finance (accounting, budgeting, cash management), payroll, business licenses, clerk (customer service, records management and retention, minutes, ordinances, resolutions, contracts, and other public records), risk management/safety, website and information technology, and other various services. There are 6.5 FTE's in the department.

**Clerk-Treasurer Dept continued:**

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase or (Decrease)	%
Salaries	\$245,924.26	\$326,800.00	\$342,853.00	16,053	4.9%
Personnel Benefits	\$121,432.03	\$149,389.00	\$180,507.00	31,118	20.8%
Audit/State Examiners	\$12,973.60	\$31,000.00	\$31,000.00	0	0.0%
Operations	\$14,930.88	\$15,200.00	\$18,400.00	3,200	21.1%
Prof Services/Code/Website	\$57,820.88	\$52,000.00	\$56,700.00	4,700	9.0%
Judgments/Claims/Damages	\$0.00	\$4,200.00	\$4,200.00	0	0.0%
<b>Total</b>	<b>\$453,081.65</b>	<b>\$578,589.00</b>	<b>\$633,660.00</b>	<b>55,071</b>	<b>9.5%</b>

This department budget includes mandatory expenditures for Finance/ Accounting/ Treasurer, Record Services/Clerk, Personnel / Civil Service Commission & Secretary. There are 6.5 FTE's. It includes State Auditor services, IT services, Woodland Municipal

Code codification services, travel, training, judgments/ claims/ damages (including some deductibles for all General Fund Department claims), business licensing services, Wellness Program, Employee Volunteer Recognition Program (EVRP), the General Fund portion of Utility Billing processing services and Civil Service Commission.

The 2014 proposed budget is a 9.5% increase or \$55,071. There are changes to salary & benefits, some of which are attributed to benefit increases (cola's, step increases and health benefits). There was also a period in 2012 in which the part-time Clerk I position was unfilled and additional personnel change in 2013. There were also changes in the demographics relating to benefit coverage in 2013 and more changes are forthcoming for 2014. We will have a personnel change in the Clerk III (Accounting, A/R, Contracts, Facility & Special Events Coordinator, Customer Service) position due to maternity leave who may return to a different part-time position. Through a promotion, this will then create a vacancy in the Part-Time Clerk position.

The 2014 proposed budget of \$5,100 has increases in training (+ \$1,500) and travel (+ \$1,400) which are needed to keep staff up-to-date with requirements for their jobs. This is approximately \$785 per person for 6.5 FTE. We have also had this line item cut in the last 2-3 years, and have also taken advantage of scholarships. But scholarships are not a guarantee and training is a high priority. Training dollars are well spent to keep the city in compliance with state audit changes, software updates, etc. This covers finance, audit/annual report, BARS, utilities, payroll, licensing, records management, cash management, internal controls/ fraud prevention, and public records disclosure.

The City of Woodland has achieved the "Well City" designation again in 2013 which gives the City a 2% discount on the AWC Regence health insurance premiums in 2014. This is part of the Wellness program results. Our coordinator has done an excellent job in promoting the program and participation which is shown in the results of 0% increases in 2014 AWC Health Insurance Premiums as well as them moving to a Self-Insurance program. The Kaiser renewal with CWCOG pool has an estimated 5.9% increase in medical. Administration is currently reviewing plan designs, rates and other cost saving measures. Open enrollment begins November 1<sup>st</sup>. Union negotiations are also underway with WPOA (Police), Teamsters-Public Works and Teamsters-Clerical.

The discretionary item in the proposed Clerk-Treasurer Department budget is \$2,350 for the Employee Volunteer Recognition Program. This program includes awards for service and an annual picnic. We have continued to implement cost-saving measures for the EVRP program by using local catering at a discounted rate and awards at discounted prices. It is an important program and recognizes employees and volunteers for their service to the City and community.

## City of Woodland 2014 Proposed Budget Building & Planning Department

Building and Planning are part of the Public Works Department but present their budget separately. Department revenues are anticipated to decrease from 2013 and remain more on par with 2012. This is because 2013 revenues were higher due to the high school. There will be a continued increased workload and the current staffing level for the Building Official position (30-34 hours per week) will not keep pace with demand for building permits, reviews and inspections.

### Building and Planning Department

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	% Incr (Decr)
Salaries and Wages	\$130,600.42	\$147,134.00	\$145,162.00	(\$1,972)	(1.34%)
Personnel Benefits	\$42,250.25	\$58,333.00	\$68,436.00	\$10,103.00	17.32%
Intergovernmental	\$11,090.00	\$11,897.00	\$16,897.00	\$5,000	42.03%
Services	\$12,664.39	\$2,000.00	\$2,000.00	\$0	0%
Operations	\$2,728.43	\$4,650.00	\$4,750.00	\$100	2.15%
Capital Outlay	\$1,110.00	\$1,110.00	\$1,200.00	\$90	8.11%
<b>Total</b>	<b>\$189,443.49</b>	<b>\$225,124.00</b>	<b>\$229,510.00</b>	<b>\$13,321.00</b>	<b>5.92%</b>

Revenues	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	% Incr (Decr)
Zoning and Subdivision	\$6,750.00	\$23,800.00	\$12,000.00	(\$11,800)	(49.58%)
Site Plan Review	\$8,751.80	\$13,040.00	\$13,000.00	(\$40)	(.31%)
Other Planning & Development	\$6,050.00	\$8,143.00	\$7,500.00	(\$643)	(7.9%)
Pre-applications	\$3,850.00	\$4,000.00	\$3,500.00	(\$500)	(12.5%)
Building Permits	\$73,864.00	\$92,330.00	\$75,000.00	(\$17,330)	(18.77%)
Fire/Life Safety	\$542.00	\$889.00	\$500.00	(\$389)	(43.76%)
Plan Review	\$42,606.00	\$141,601.00	\$48,000.00	(\$93,601)	(66.10%)
<b>Total</b>	<b>\$142,413.80</b>	<b>\$283,803.00</b>	<b>\$159,500.00</b>	<b>(\$124,303.00)</b>	<b>(43.80%)</b>

**BUILDING**

<b>Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>% Incr (Decr)</b>
Salaries	\$58,973.41	\$69,684.00	\$70,516.00	\$832	1.2%
Personnel Benefits	\$18,790.47	\$20,560.00	\$28,871.00	\$8,311	40.42%
Intergovernmental	\$0	\$0	\$5,000.00	\$5,000	
Operating	\$1,180.84	\$2,250.00	\$2,250.00	\$0	0%
Capital Outlay	\$570.00	\$570.00	\$600.00	\$30	5.26%
<b>Total</b>	<b>\$79,514.72</b>	<b>\$93,064</b>	<b>\$107,237</b>	<b>\$14,173</b>	<b>15.23%</b>

<b>Revenues</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>% Incr (Decr)</b>
Building Permits	\$73,864.00	\$92,330.00	\$75,000.00	(\$17,330)	(18.77%)
Fire/Life Safety	\$542.00	\$889.00	\$500.00	(\$389)	(43.76%)
Plan review	\$42,606.00	\$141,601.00	\$48,000.00	(\$93,601)	(66.10%)
<b>Total</b>	<b>\$117,012.00</b>	<b>\$234,820.00</b>	<b>\$123,500.00</b>	<b>(\$111,320)</b>	<b>(47.41%)</b>

**PLANNING**

<b>Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>% Incr (Decr)</b>
Salaries	\$71,627.01	\$77,450.00	\$74,646.00	(\$2,804)	(3.62%)
Personnel Benefits	\$23,459.78	\$37,773.00	\$39,565.00	\$1,792	4.74%
Intergovernmental	\$11,090.00	\$11,897.00	\$11,897.00	\$0	0%
Services	\$12,664.39	\$2,000.00	\$2,000.00	\$0	0%
Operating	\$1,547.59	\$2,400.00	\$2,500.00	\$100	4.17%
Capital Outlay	\$540.00	\$540.00	\$600.00	\$60	11.11%
<b>Total</b>	<b>\$120,928.77</b>	<b>\$132,060.00</b>	<b>\$131,208.00</b>	<b>(\$852)</b>	<b>(.65%)</b>

<b>Revenues</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>% Incr (Decr)</b>
Zoning and Subdivision	\$6,750.00	\$23,800.00	\$12,000.00	(\$11,800)	(49.58%)
Site Plan Review	\$8,751.80	\$13,040.00	\$13,000.00	(\$40)	(.31%)
Other Planning & Development	\$6,050.00	\$8,143.00	\$7,500.00	(\$643)	(7.9%)
Pre-Applications	\$3,850.00	\$4,000.00	\$3,500.00	(\$500)	(12.50%)
<b>Total</b>	<b>\$25,401.80</b>	<b>\$48,983.00</b>	<b>\$33,000.00</b>	<b>(\$15,983)</b>	<b>(26.51%)</b>

## OTHER FUNDS:

The proposed budget for 2014 calls for a flat budget very similar to 2013, however there are additional requests in the enhancement budget. Below is a summation of the proposed budget.

**These are various other funds such as Special Revenue Funds (105, 107, 108), Debt Service (224, 225, 426, 427), Capital Reserve (301, 303, 304), Impact Fees (350, 351) and Proprietary Funds (403, 412). There are other funds reported in other Department summaries.**

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
105	Document Recording Fee	\$6,038	\$11,238	\$7,238	(\$4,000)	-35.6%
107	Hotel/Motel Tax	\$39,443	\$45,838	\$41,798	(\$4,040)	-8.8%
108	Criminal Justice	\$7,379	\$14,409	\$19,180	\$4,771	33.1%
224	94 PWTF Loans	\$187,880	\$124,285	\$121,886	(\$2,399)	-1.9%
225	CLID #94-01/94-02	\$49,148	\$41,000	\$0	(\$41,000)	-100.0%
301	CPR: General	\$550,225	\$744,969	\$855,421	\$110,452	14.8%
303	Fire Dept Reserve Equipment Acq'n	\$53,399	\$58,317	\$58,477	\$160	0.3%
304	Reserve	\$46,927	\$50,542	\$61,422	\$10,880	21.5%
350	Impact Fees-School	\$41,250	\$57,750	\$30,000	(\$27,750)	-48.1%
351	Impact Fees-Fire	\$111,035	\$67,830	\$67,355	(\$475)	-0.7%
403	Garbage	\$648,883	\$656,317	\$662,875	\$6,558	1.0%
412	Utility Deposits	\$79,625	\$94,085	\$101,715	\$7,630	8.1%
426	CERB Loan - Water	\$74,948	\$68,350	\$68,300	(\$50)	-0.1%
427	CERB Loan - Sewer	\$13,330	\$83,762	\$83,766	\$4	0.0%

## Fund 105 Document Recording Fee

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
105	Document Recording Fee	\$6,038	\$11,238	\$7,238	(\$4,000)	-35.6%

Fund 105 is the Document Recording fees from real estate transactions. 2013 there was a distribution per the contract with Longview Housing Authority/Woodland Community Service Center. 2014 has \$6,000 budgeted for LHA/WCSC expenditure.

## Fund 107 Hotel/Motel Tax

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
107	Hotel/Motel Tax	\$39,443	\$45,838	\$41,798	(\$4,040)	-8.8%

Fund 107 is funded by Hotel/Motel taxes. There is projected revenue of \$10,935 from the Big Idea (for the Tourist Information Center) and \$26,500 from Tourism / Lodging Tax. While there is another hotel that began operating again in 2013, we are conservative in revenue projections leaving it flat. There are funding requests for from Tourist Information Center/Chamber, Lilac Gardens, Planters Days, Downtown Woodland Revitalization/Hot Summer Nights and Woodland Historical Museum. The Lodging Tax Advisory Committee will be meeting in October and have a recommendation on funding awards for the council to approve. The Expenditure budget for distribution is \$37,435 and \$4,363 to Ending Fund Balance. The total 2014 proposed budget is \$41,798.

## Fund 108 Criminal Justice

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
108	Criminal Justice	\$7,379	\$14,409	\$19,180	\$4,771	33.1%

Fund 108 Revenues are from Criminal Justice taxes based on per capita for Low Population, Innovative Law Enforcement Strategies, and Emergency Support Shelter. Expenditures are used for Special programs, crime prevention and Emergency Support Shelter, Reserve PD Uniforms/Equip, Operating transfer to 001 General Fund.

## Fund 224 '94 PWTF Loans-Industrial Area

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
224	94 PWTF Loans	\$187,880	\$124,285	\$121,886	(\$2,399)	-1.9%

Fund 224 is the debt payment is for the PWTF loan payments for Water, Sewer, Road Improvements in the Light Industrial Area. The Contribution from 001 Property Taxes - decrease in 2013 on distribution as fund balance was higher than needed, from \$133k annually to \$58k = (\$75k) which remained in the General Fund; also includes

investment interest. For 2014 the 001 Property Tax distribution is \$117,000 and this debt is paid off in 2014. The funds have been reallocated thereafter to the Capital Improvements related to the LTGO Bond issue of 2013 for completion of the Police Station/Community Meeting Room and also the other Capital Improvements for acquisition of a new city hall, improvements to Station 1 for Fire and other improvements.

## Fund 225 CLID #94-01/94-02 Light Industrial Area

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
225	CLID #94-01/94-02	\$49,148	\$41,000	\$0	(\$41,000)	100.0%

Fund 225 is the Consolidated Local Improvement District (CLID 1994) for the Water/Sewer/Road Improvements in the Light Industrial Area. Revenue: Property Assessment debt was due in February annually for Principal & Interest and also included some investment interest. This debt was retired by an early call for the bonds and was prepaid and is now \$0, but the final property assessments are still being collected will be paid in full in 2013/2014 depending on when received.

## Fund 301 Capital Project Reserve: General

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
301	CPR: General	\$550,225	\$744,969	\$855,421	\$110,452	14.8%

Fund 301 - Revenues: are from Real Estate Excise Tax REET- 1st quarter percent and second quarter percent and interest. It is restricted to specific expenditures per RCW. Projections for 2014 are for REET to continue with a slight increase due to current year trend and economy. Contribution from 001 from 2013 Gambling card room tax was \$87,000 and 10% Sales Tax distribution for 2013 \$118k remained in 001 General Fund for Capital items. Also the Gambling tax was estimated for 2012 at \$200k, but was adjusted to a lower amount based on actual with the closure of the Oak Tree Casino. It has now been re-opened in 2013 and is under new ownership. It is unknown what revenues will be generated by gambling card room taxes, so a budget amendment will be required in 2013 and 2014 based on actuals. This revenue will be deposited to this fund 301 CPR: General and allocated by the council after receipt.

Expenditures: Contribution to 303 Fire Reserve for 38% of ALF Pumper Truck debt payment #9 of 10 in 2014 \$20,691. Contribution to 319 Public Safety Facility land payment 50% share \$30,854 and the other 50% from Fire Impact Fees. Contribution To Fund 319 for the newly issued 2013 LTGO Bond Payment (% Police Station & % to other capital improvements) \$86,960. Ending Fund Balance is projected at \$716,916.

## Fund 303 Fire Dept Reserve

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
303	Fire Dept Reserve	\$53,399	\$58,317	\$58,477	\$160	0.3%

Fund 303 Revenues: Investment Interest; Contribution from 301 General Reserve 38% \$20,691 (2014); Contribution from 351 Fire Impact fees 62% \$ 30,854 (2014); Expenditures: Debt payment #9 of 10 on ALF Pumper truck with maturity in 2015; Land payment 50% with maturity in 2020. Ending Fund Balance \$4,027.

## Fund 304 Equipment Acquisition Reserve

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
304	Equipment Acq'n Reserve	\$46,927	\$50,542	\$61,422	\$10,880	21.5%

Fund 304 Revenue: is projected Beginning Fund Balance of \$50,542; the Contribution from 001-General Fund for Sales Tax 1% portion \$10,880. Expenditure: Building Dept. vehicle reserve \$12,000 for future acquisition; Police Dept. vehicle(s) allocated \$49,000 of \$75,000 requested. And Ending Fund Balance \$422.

## Fund 350 Impact Fees-School

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
350	Impact Fees-School	\$41,250	\$57,750	\$30,000	(\$27,750)	-48.1%

Fund 350 is the amount collected and distributed to the school for impact fees. A 2% administrative fee is retained in the General Fund.

## Fund 351 Impact Fees-Fire

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
351	Impact Fees-Fire	\$111,035	\$67,830	\$67,355	(\$475)	-0.7%

Fund 351 Revenue estimated at \$15,810. An interfund loan from 301 will be necessary in the amount of \$51,545 as Fire Impact Fees are estimated at:

7 Single family \$1530	\$10,710.00
0 Multi family \$1426	
Commercial/Industrial \$51 sq ft	\$5,100.00

Expenditures are for debt for ALF Pumper 62% of \$415,674 with the 2014 payment \$33,759 and 50% land payment of \$30,854. Interfund loan payment of \$2,752 leaving a \$0 Ending Fund Balance.

## Fund 403 Garbage & Recycling

REVENUE:	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
Garbage Collection	\$490,402.44	\$501,967.00	\$508,000	\$6,033.00	1.2%
Recycling	\$124,755.76	\$126,374.00	\$133,000	\$6,626.00	5.2%
Investment Interest	\$332.23	\$200.00	\$0	(\$200.00)	-100.0%
State Tax Garbage Collection 4.3%	\$16,096.94	\$18,071.00	\$21,844	\$3,773.00	20.9%
<b>Revenue Fund Total</b>	<b>\$631,587.37</b>	<b>\$646,612.00</b>	<b>\$662,844</b>	<b>\$16,232.00</b>	<b>2.5%</b>

EXPENDITURE:	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
Garbage Contract 85% of receipts	\$524,279.13	\$534,090.00	\$544,850	\$10,760.00	2.0%
State Tax on Garbage Collection 4.3%	\$17,133.12	\$18,071.00	\$21,844	\$3,773.00	20.9%
B & O Tax/Garbage Collection .015	\$13,184.44	\$9,425.00	\$9,615	\$190.00	2.0%
Contribution TO 001/Current	\$94,189.00	\$94,700.00	\$86,466	(\$8,234.00)	-8.7%
<b>Expd Fund Total</b>	<b>\$648,882.61</b>	<b>\$656,317.00</b>	<b>\$662,775</b>	<b>\$6,458.00</b>	<b>1.0%</b>

Fund 403 is the contract with Waste Control for Garbage and Recycling Services. The 2012 actuals and 2013 year-to-date were reviewed and the 2014 projection is for a slight increase of 1.2% for garbage collection and 5.2% for recycling. The Contract is 85% of receipts to Waste Control and 15% retained by the City for administration.

## Fund 412 Utility Deposits

FUND	DESCRIPTION	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
412	Utility Deposits	\$79,625	\$94,085	\$101,715	\$7,630	8.1%

Fund 412 are Utility Deposits collected for Utility accounts. They are refunded after 1 year if the account is in good standing. The 2014 revenue is estimated at \$30,000 and refund of deposits at \$36,715 with an ending fund balance of \$65,000.

## Fund 426 CERB Loan-Water

Revenue:	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
BFB - Reserved	\$0.00	\$0.00	\$34,150	\$34,150.00	#DIV/0!
BFB - Unreserved	\$40,347.12	\$0.00	\$0	\$0.00	0.0%
Investment Interest	(\$8.70)	\$0.00	\$0	\$0.00	0.0%
Water System Development Charges	\$2,310.05	\$34,150.00	\$34,150	\$0.00	0.0%
Special Assessment: (\$34,150 BFB 2013 Pymt + \$34,150 2014 pymt)					
Interfund Loan from 302: CPR	\$32,300.00	\$0.00	\$0	\$0.00	0.0%
Interfund Loan From 401: Water	\$0.00	\$34,200.00	\$0	(\$34,200.00)	-
<b>Fund Total</b>	<b>\$74,948.47</b>	<b>\$68,350.00</b>	<b>\$68,300</b>	<b>(\$50.00)</b>	<b>-0.1%</b>

Expenditure:	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
EFB - Unreserved	\$36.81	\$0.00	\$0	\$0.00	0.0%
EFB - Reserved	\$0.00	\$0.00	\$0	\$0.00	0.0%
IF Loan Repaymnt to 302	\$40,761.70	\$0.00	\$0	\$0.00	0.0%
IF Loan Repaymnt To 401	\$0.00	\$34,200.00	\$34,150	(\$50.00)	-0.1%
CERB-Principal	\$30,341.80	\$31,252.00	\$31,252	\$0.00	0.0%
Loan \$407,680; Term 15 years-Final in 2015; 3%					0.0%
Payment due July 1					0.0%
CERB-Interest	\$3,808.16	\$2,898.00	\$2,898	\$0.00	0.0%
<b>Fund Total</b>	<b>\$74,948.47</b>	<b>\$68,350.00</b>	<b>\$68,300</b>	<b>(\$50.00)</b>	<b>-0.1%</b>

Fund 426 was for improvements in the Light Industrial Area. Revenue is from System Development Charges which have been low in the past couple of years. A special assessment of the SDC Pre-Annexation customers was done in 2012 and again in 2013 to repay the interfund loans and pay the debt. This loan is set to be paid in full and retired in 2015.

## Fund 427-CERB Loan-Sewer

Revenue:	2012 Actual	2013 Budget	2014 Proposed	Increase (Decrease)	%
BFB - Reserved	\$0.00	\$0.00	\$41,883.00	\$41,883.00	0.0%
BFB - Unreserved	\$12,005.95	\$0.00	\$0.00	\$0.00	0.0%
Investment Interest	(\$4.03)	\$0.00	\$0.00	\$0.00	0.0%
Sewer System Devel Charges	\$1,327.64	\$41,883.00	\$41,883.00	\$0.00	0.0%
Special Assessment: (\$41,883 BFB 2013 Pymt + \$41,883 2014 pymt)					-
Interfund Loan From 422: CPU	\$0.00	\$41,879.00	\$0.00	(\$41,879.00)	100.0%
Sewer SDC - DO NOT USE	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
<b>Fund Total</b>	<b>\$13,329.56</b>	<b>\$83,762.00</b>	<b>\$83,766.00</b>	<b>\$4.00</b>	<b>0.0%</b>

Expenditure:	\$2,012.00 Actual	\$2,013.00 Budget	\$2,014.00 Proposed	Increase (Decrease)	%
EFB - Reserved	\$0.00	\$0.00	\$4.00	\$4.00	#DIV/0!
EFB - Unreserved	\$4.43	\$0.00	\$0.00	\$0.00	0.0%
IF Loan Repayment to 302	\$13,325.13	\$0.00	\$0.00	\$0.00	0.0%
IF Loan Repaymnt to 422	\$0.00	\$40,729.00	\$41,879.00	\$1,150.00	2.8%
Principal	\$0.00	\$39,479.00	\$38,329.00	(\$1,150.00)	-2.9%
Loan \$500,000; Term 15 years-Final in 2015; 3% Payment due January 1 (paid in December prior year)					
Interest	\$0.00	\$3,554.00	\$3,554.00	\$0.00	0.0%
<b>Fund Total</b>	<b>\$13,329.56</b>	<b>\$83,762.00</b>	<b>\$83,766.00</b>	<b>\$4.00</b>	<b>0.0%</b>

Fund 427 was for improvements in the Light Industrial Area. Revenue is from System Development Charges which have been low in the past couple of years. A special assessment of the SDC Pre-Annexation customers was done in 2012 and again in 2013 to repay the interfund loans and pay the debt. This loan is set to be paid in full and retired in 2015.

## Fund 001 – Code Enforcement

Our half time code enforcement officer is paid through the general fund. No changes are budgeted for this position as it will remain a half time position. This budget has no funding for the City to enforce violations by completing abatement and then liening property owners.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Salaries	\$16,433	\$20,220	\$22,862	\$2,642	13.1
Benefits	\$1,579	\$3,033	\$3,429	\$396	13.1
Fuel	\$599	\$600	\$600	\$0	0
Miscellaneous	\$0	\$200	\$400	\$200	100
<b>Total</b>	<b>\$18,611</b>	<b>\$24,053</b>	<b>\$27,291</b>	<b>\$3,238</b>	<b>13.5</b>

### PERSONNEL

The number of personnel in Public Works has not changed since 2012. Under enhancements it is proposed to upgrade the engineering aide to an engineering tech, the laborer to a utility service worker I, and a Utility Service Worker II to Assistant Leadman. An enhancement also proposes to add a water/wastewater worker in 2014.

Personnel Summary	2009	2010	2011	2012	2013	2014
Director	1	1	1	1	1	1
Senior Leadman	1	1	1	1	1	1
Senior Engineering Tech	1	0	0	0	0	0
Engineering Tech	0	1	1	1	1	1
Clerk (III / I)	1	0	0	0	0	0
Engineering Aide I	0	1	1	1	1	1
Wastewater Plant Superintendent	1	1	1	1	1	1
Wastewater Operator	1	1	1	1	1	1
Water Plant Superintendent	1	1	1	1	1	1
Utility Service Worker II (1 vacancy)	6	3	4	3	3	3
Mechanic	1	1	1	1	1	1
Laborer (1 vacancy)	0	1	2	1	1	1
Parks Laborers (2 in summer)	0	1	1	.8	.8	.8
Code Enforcement	.5	.5	.5	.5	.5	.5
<b>Total</b>	<b>14.5</b>	<b>13.5</b>	<b>15.5</b>	<b>13.3</b>	<b>13.3</b>	<b>13.3</b>

## City of Woodland 2014 Parks Budget – Fund 101

Fund 101 is used to pay expenses for the operation and maintenance of the City Parks. The City Parks consist of Horseshoe Lake Park, Hoffman Park, Goerig Park, Bjur Park, Eagle Park, Floodway Green Space, and Embassy Park Wetland. The budget for 2014 is 17% less than the budget for 2013 and leaves the ending fund balance at about \$3,500. This budget includes no watering of Parks in 2014. The City will hire two summer laborers for 800 hours total instead of 1500 hours like 2013. Hours by other staff for park duties will be cut back. Maintenance of park facilities will be deferred or eliminated in 2014. In 2013 the City had several acts of vandalism to playground equipment which the City repaired for around \$5,000 total. Below is a summation of the proposed Parks budget.

<b>Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>%</b>
Salaries and Wages	\$55,825	\$50,000	\$48,000	(\$2,000)	(4.0)
Personnel Benefits	\$22,955	\$20,000	\$18,000	(\$2,000)	(10)
Community Center	\$6,272	\$5,050	\$5,600	\$550	10.9
Operations	\$33,052	\$24,916	\$22,000	(\$2,916)	(11.7)
Services	\$4,360	\$4,700	\$4,500	(\$200)	(4.2)
Horseshoe Lake	\$540	\$4,377	\$335	(\$4,042)	(92.3)
Capital Outlay	\$2,617	\$2,065	\$725	(\$1,340)	(64.9)
Transfers Out	\$37,344	\$37,344	\$24,141	\$0	0
<b>Total</b>	<b>\$162,965</b>	<b>\$148,451</b>	<b>\$123,301</b>	<b>(\$25,150)</b>	<b>(16.9)</b>

The Park budget has suffered the most of all Public Works Funds the last 6 years.

Below are annual expenditures in the Parks Fund by year:

2009 - \$267,274  
 2010 - \$207,907  
 2011 - \$171,183  
 2012 - \$162,964  
 2013 - \$148,451  
 2014 - \$123,301

## City of Woodland 2014 Street Budget – Fund 104

Fund 104 is used to pay expenses for the operation and maintenance of the City Transportation System. The budget for 2014 is 11% less than the budget for 2013. Staffing will remain the same. Below is a summation of the proposed Street budget.

<b>Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>%</b>
Salaries and Wages	\$168,835	\$155,325	\$165,000	\$9,675	6.2
Personnel Benefits	\$85,682	\$81,000	\$88,000	\$7,000	8.6
Operations	\$341,291	\$391,877	\$524,900	\$133,023	33.9
Services	\$75,011	\$22,453	\$33,500	\$11,047	49.2
SR 503 Project	\$0	\$223,633	\$0	(\$223,633)	(100)
Capital Outlay	\$2,013	\$5,900	\$8,825	\$2,925	49.6
Transfers Out	\$172,488	\$173,227	\$121,372	(\$51,855)	(30.0)
<b>Total</b>	<b>\$845,320</b>	<b>\$1,053,415</b>	<b>\$941,597</b>	<b>(\$111,818)</b>	<b>(10.6)</b>

The following discretionary items are in this budget:

1. \$40,000 for either slurry seal project of residential streets or match for the 2014 CDBG Sidewalk Project if the City is awarded that grant.
2. \$290,000 to pay for the Park and Buckeye overlay project. This assumes the City receives the TIB grant in the amount of \$260,000 to complete this project.
3. \$50,000 will be transferred to Fund 325 to be used as the grant match for the TIB SR 503/Scott Intersection Project.
4. \$30,000 will be transferred to Fund 324 to be used as the grant match for the South Woodland Safe Routes to School Project.

## City of Woodland 2014 Water Budget – Fund 401

Fund 401 is used to pay expenses for the operation and maintenance of the City Water System. The budget for 2014 is 6% less than the budget for 2013. Staffing will remain the same although there is an enhancement that would upgrade three positions that would affect the water fund. Below is a summation of the proposed Water budget.

<b>Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>%</b>
Salaries and Wages	\$285,012	\$275,000	\$285,000	\$10,000	3.6
Personnel Benefits	\$137,787	\$147,400	\$157,000	\$9,600	6.5
Operations	\$204,700	\$308,802	\$315,700	\$6,898	2.2
Services	\$40,167	\$32,000	\$42,300	\$10,300	32.2
Tax	\$47,989	\$50,000	\$51,600	\$1,600	3.2
Loan Repayments	\$112,223	\$109,370	\$106,517	(\$2,853)	(2.6)
Intergovernmental	\$3,529	\$10,000	\$10,000	\$0	0
Capital Outlay	\$4,986	\$17,363	\$20,000	\$2,637	15.2
Transfers Out	\$137,544	\$324,238	\$209,197	(\$115,041)	(35.5)
<b>Total</b>	<b>\$973,937</b>	<b>\$1,274,173</b>	<b>\$1,197,314</b>	<b>(\$76,859)</b>	<b>(6.0)</b>

There are no discretionary items in this budget.

## City of Woodland 2014 Sewer Budget – Fund 402

Fund 402 is used to pay expenses for the operation and maintenance of the City Water System. The budget for 2014 is 23% more than the estimated budget for 2013. \$110,000 of that increase is for completion of a General Sewer Plan. \$50,000 budgeted in 2013 for a used vactor truck but will not be used because staff could not find any suitable equipment within that price range. The City will continue to use Clark Regional Wastewater and Cowlitz County to clean out lift stations and catch basins. Staffing will remain the same although enhancement requests for staffing upgrades would increase salary and benefit costs. No sewer reserve funds are anticipated to be needed for Fund 402 in 2014. Below is a summation of the proposed Sewer budget.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Salaries and Wages	\$318,438	\$318,000	\$325,000	\$7,000	2.2
Personnel Benefits	\$140,775	\$154,734	\$175,000	\$20,266	13.1
Operations	\$400,106	\$545,800	\$611,300	\$65,500	12.0
Services	\$45,093	\$34,100	\$145,000	\$110,900	425.2
Tax	\$36,751	\$41,618	\$41,618	\$0	0
Loan Repayments	\$285,704	\$282,765	\$321,925	\$39,160	13.8
Intergovernmental	\$7,624	\$8,000	\$8,000	\$0	0
Capital Outlay	\$39,746	\$37,000	\$44,000	\$7,000	18.9
Transfers Out	\$283,218	\$177,780	\$296,728	\$118,948	66.9
<b>Total</b>	<b>\$1,556,512</b>	<b>\$1,599,797</b>	<b>\$1,968,571</b>	<b>\$368,774</b>	<b>23.1</b>

The following discretionary items are in this budget:

1. \$110,000 to hire a consultant to complete a general sewer plan. The last General Sewer Plan was completed in 1999. The Department of Ecology does not require the City to update general sewer plans every 6 years like the Department of Health does for Water System Plans, but a plan is needed for the Comprehensive Plan Update. GMA Municipalities are required to show how they will provide urban services (streets, water, sewer, police, fire, etc.) within their growth boundaries. Due to the significant growth in our City since 1999 the General Sewer Plan does not provide a plan for serving newer undeveloped areas and any future growth areas. This plan will also update the Capital Facilities Plan for the sewer system.

## City of Woodland 2014 Reserve Fund Budgets

### Fund 300 – Park Acquisition and Improvement

Fund 300 is the Park Acquisition and Improvement Fund. In 2012 this fund was used to disburse the funds from the sale of the Scott Hill House to pay for the Interfund Loan and 2012 Park Expenses. In 2013 it was proposed to sell the Goerig Park Property but research into the deed indicates that the property is supposed to revert back to descendants of the original property owners. In 2014 it is proposed to use the remaining funds to help pay for Horseshoe Lake Park Path Project.

<b>Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>	<b>Increase (Decrease)</b>	<b>%</b>
Interfund Loan	\$48,538	\$0	\$0	\$0	0
Miscellaneous	\$0	\$0	\$0	\$0	0
Transfers Out	\$46,192	\$0	\$9,992	\$9,992	100
<b>Total</b>	<b>\$94,730</b>	<b>\$0</b>	<b>\$9,992</b>	<b>\$9,992</b>	<b>100</b>

### Fund 302 - Capital Project Reserve

Fund 302 was the reserve fund for the Water and Sewer Utilities. In 2013 these funds were split into 421 and 422 to separate the reserve funds from water and sewer. In 2012 an interfund loan was used to pay for SR 503 right-of-way, to pay for a CERB loan payment, to fund the Ranney Well Project, and the Westside Sewer Project. This fund will be closed out in 2014 after interfund loans to Fund 316 and 226 are repaid and forwarded to Funds 421 and 422.

<b>Expenditures</b>	<b>2012 Actual</b>	<b>2013 Estimated</b>	<b>2014 Proposed</b>
Interfund Loan	\$153,500	\$0	\$0
Transfers Out	\$230,000	\$196,658	\$0
<b>Total</b>	<b>\$383,500</b>	<b>\$196,658</b>	<b>\$0</b>

## City of Woodland 2014 Reserve Fund Budgets

### Fund 421 – Water Utility Reserves

Fund 421 is the Water Utility Reserve Fund and was created in 2013. Water Service Assessments go into this fund and are used to pay for capital improvements to the water system. In 2014 \$50,000 will be transferred to Fund 408 to help pay for the Ranney Well Improvement Project.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Interfund Loan	\$0	\$0	\$0	\$0	0
Miscellaneous	\$0	\$0	\$0	\$0	0
Transfers Out	\$0	\$60,000	\$50,000	(\$10,000)	(16.7)
<b>Total</b>	\$0	\$60,000	\$50,000	(\$10,000)	(16.7)

### Fund 422 – Sewer Utility Reserves

Fund 422 is the Sewer Utility Reserve Fund and was created in 2013. Sewer Service Assessments go into this fund and are used to pay for capital improvements to the sewer system. In 2014 no expenses are anticipated from this fund.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Interfund Loan	\$0	\$41,879	\$0	(\$41,879)	(100)
Transfers Out	\$0	\$20,000	\$0	(\$20,000)	(100)
<b>Total</b>	\$0	\$61,879	\$0	(\$61,879)	(100)

## City of Woodland 2014 Impact Fee Fund Budgets

### Fund 352 – Park Impact Fee Fund

Fund 352 is the Park Impact Fee Fund. Park Impact Fees received when single family and multi-family residential projects are built go into this fund to pay for capital improvements to the park system. No funds were spent in 2012 or 2013 as the fund was depleted in 2011 to purchase the Scott Hill Park Property. In 2014 \$40,000 will be transferred to Fund 321 to help with paying for the match for the Horseshoe Lake Park Trail CDBG Project.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Interfund Loan	\$0	\$0	\$0	\$0	0
Miscellaneous	\$0	\$0	\$0	\$0	0
Transfers Out	\$0	\$0	\$40,000	\$40,000	100
<b>Total</b>	\$0	\$0	\$40,000	\$40,000	100

### Fund 353? – Traffic Impact Fee Fund

Fund 353 is a new fund in 2014 and is used for Traffic Impact Fees. These funds will be used to help pay for Street Improvements. In 2014 no expenses are anticipated from this fund.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Interfund Loan	\$0	\$0	\$0	\$0	0
Transfers Out	\$0	\$0	\$0	\$0	0
<b>Total</b>	\$0	\$0	\$0	\$0	0

## City of Woodland 2014 Capital Project Funds Budgets

### Fund 312 – Public Works Shop

Fund 312 was established to fund a new shop expansion for the Public Works Shop. This was budgeted to be completed in 2013 but due to scheduling issues the project will be constructed in 2014. Plans are complete and have been submitted to planning and building for approval which will occur in 2013.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Professional Services	\$0	\$5,000	\$0	(\$5,000)	(100)
Construction	\$0	\$0	\$92,473	\$92,473	(100)
<b>Total</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$92,473</b>	<b>\$87,473</b>	<b>1,849</b>

### Fund 316 – SR 503 Improvements

Fund 316 is the SR 503 Improvements Project. Construction has been completed and all expenditures will be done by the end of 2013. All remaining funds after bills have been paid will be transferred to Fund 104/Street and the Fund can be closed.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	% Inc./ (Dec.)
Land Acquisition	\$118,558	\$0	\$0	\$0	0
Professional Services	\$9,469	\$82,734	\$0	(\$82,734)	(100)
Construction	\$519	\$612,096	\$0	(\$612,096)	(100)
Interfund Loan	\$17,280	\$108,216	\$0	(\$108,216)	(100)
Transfer Out	\$0	\$87,725	\$0	(\$87,725)	(100)
<b>Total</b>	<b>\$145,826</b>	<b>\$890,771</b>	<b>\$0</b>	<b>(\$890,771)</b>	<b>(100)</b>

## City of Woodland 2014 Capital Project Fund Budgets

### Fund 319 – Public Safety/Capital Facility Bond Fund

Fund 319 is the fund used to pay for the new police station and to repay the land and police station bonds. In 2014 with the additional Capital Facility Bond it will be used to pay for a City Hall and improvements to Fire Station 1.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	% Inc./ (Dec.)
Utilities/Maintenance	\$20,975	\$17,565	\$17,500	(\$65)	0
Bond Redemption	\$731,931	\$192,189	\$295,803	\$103,614	53.4
Bond Costs	\$25,290	\$6,150	\$0	(\$6,150)	(100)
Leasehold Tax	\$2,825	\$3,489	\$3,800	\$311	8.9
Professional Services	\$1,610	\$217,809	\$40,000	(\$177,809)	(81.6)
Police Construction	\$269	\$2,500,000	\$0	(\$2,500,000)	(100)
Property Acquisition	\$0	\$0	\$380,000	\$380,000	100
Capital Construction	\$0	\$0	\$741,500	\$741,500	100
Transfer Out	\$5,000	\$5,000	\$0	(\$5,000)	(100)
<b>Total</b>	<b>\$787,900</b>	<b>\$2,942,202</b>	<b>\$1,478,603</b>	<b>(\$1,463,599)</b>	<b>(49.7)</b>

### Fund 321 – Horseshoe Lake Park Trail (CDBG)

In the 2013 Woodland was awarded \$42,528 in CDBG Funds for the Horseshoe Lake Park Trail Project, but the City was eligible for additional funds if higher ranked projects came in under budget. CDBG has indicated there will be around \$50,000 available for the project by December 1, 2013. By using \$9,992 from Fund 300 and \$40,000 from Fund 352 the City can complete this project in 2014.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Professional Services	\$0	\$0	\$15,000	\$15,000	100
Construction	\$0	\$0	\$85,000	\$85,000	100
Transfer Out	\$0	\$0	\$0	\$0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>100</b>

## City of Woodland 2014 Capital Project Fund Budgets

### Fund 323 – Schurman Way and Guild Road Project

The Guild Road Project was completed in 2013. The final amendment with EDA reduced the required match for the grant from 31% to 20%. This will result in over \$325,000 in extra funds that will be transferred out to Fund 301 (REET), Fund 104 (Street), and to our funding partner the Port of Woodland.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	% Inc./ (Dec.)
Transfer Out	\$99,900	\$381,749	\$0	(\$381,749)	(100)
Professional Services	\$221,293	\$8,313	\$0	(\$8,313)	(100)
Construction	\$1,361,142	\$208,273	\$0	(\$208,273)	(100)
Project Administration	\$9,353	\$2,525	\$0	(\$2,525)	(100)
<b>Total</b>	<b>\$1,691,688</b>	<b>\$600,860</b>	<b>\$0</b>	<b>(\$600,860)</b>	<b>(100)</b>

### Fund 324 – Scott Avenue Reconnection Project

This is a new fund created in 2013 for the Scott Avenue Reconnection Project Grant approved and obligated by WSDOT. This project started in 2013 and is expected to continue through all of 2014. The project will be funded by a federal STP grant administered through WSDOT. A short term loan from Cowlitz County will be used to provide the cash flow for the project.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	% Inc./ (Dec.)
Professional Services	\$0	\$200,000	\$1,700,000	\$1,500,000	850
Project Administration	\$0	\$0	\$350,000	\$350,000	100
<b>Total</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$2,050,000</b>	<b>\$1,850,000</b>	<b>1,025</b>

## City of Woodland 2014 Capital Project Fund Budgets

### Fund 325 – TIB SR 503/Scott Intersection Project

This fund was created in 2013. Land acquisition was completed in 2013. Design will occur in 2014 and construction in 2015. Transfers from Fund 104 to pay for the grant match will be \$20,000 in 2013, \$50,000 in 2014, and \$163,000 in 2015. The TIB grant will pay for the rest of the project. If the City receives the TIB Sidewalk Grant applied for in 2013 those grant monies will be added to this fund and the City will have an additional \$5,400 match in 2014 and \$38,200 match in 2015.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Land Acquisition	\$0	\$131,668	\$0	(\$131,668)	(100)
Professional Services	\$0	\$0	\$150,000	\$150,000	100
Construction	\$0	\$0	\$0	\$0	0
Project Administration	\$0	\$0	\$0	\$0	0
Loan Repayment	\$0	\$0	\$0	\$0	0
<b>Total</b>	\$0	\$131,668	\$150,000	\$18,332	13.9

### Fund 326 – South Woodland Safe Routes to School

This is a new fund created in 2013 for the Safe Routes to School Grant approved and obligated by WSDOT. Design and construction will occur in 2014. \$30,000 will be transferred from Fund 104 as the grant match for this project. The remaining funds will be WSDOT grant funds.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	% Inc./ (Dec.)
Professional Services	\$0	\$0	\$35,000	\$35,000	100
Construction	\$0	\$0	\$265,000	\$265,000	100
Project Administration	\$0	\$0	\$0	\$0	0
<b>Total</b>	\$0	\$0	\$300,000	\$300,000	100

## City of Woodland 2014 Capital Project Fund Budgets

### Fund 408 – Water Treatment Pumping Project

Fund 408 is for the Ranney Well Improvement Project. Gibbs and Olson was hired in 2013 to complete the project design. Design is complete and the City has applied for all necessary permits. Construction will occur in early 2014. A \$973,000 PWTF loan will be used as well as a \$218,000 match from the City to pay for the project.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Land Acquisition	\$0	\$0	\$0	\$0	0
Professional Services	\$0	\$125,000	\$30,000	(\$95,000)	(76)
Construction	\$0	\$0	\$1,025,000	\$1,025,000	100
Project Administration	\$0	\$5,000	\$5,000	\$0	0
<b>Total</b>	\$0	\$130,000	\$1,060,000	\$930,000	815.4

### Fund 411 – Westside Sewer Project

Fund 411 is the fund for the Westside Sewer Project. A \$1,000,000 PWTF Loan and City match of \$210,000 was originally budgeted to complete the project but the project is now expected to come in at a total cost of around \$770,000. Any remaining funds in 411 will be transferred to 402 at the completion of the project and the fund closed out. The loan repayments in future years starting in 2014 will come out of fund 402/Sewer.

Expenditures	2012 Actual	2013 Estimated	2014 Proposed	Increase (Decrease)	%
Professional Services	\$0	\$40,000	\$0	(\$40,000)	(100)
Construction	\$0	\$770,000	\$0	(\$770,000)	(100)
Transfer Out	\$0	\$69,196	\$0	(\$69,196)	(100)
<b>Total</b>	\$0	\$879,196	\$0	(\$879,196)	(100)