



2009 Annual Budget



VISION STATEMENT

EXCEPTIONAL LIVABLE GORGE COMMUNITY

The City of Washougal is distinguished by its ability to create individual relationships within the community, encouraging closeness and character, in which neighbors know neighbors:

- *people are safe and secure, education is provided for all ages,*
- *jobs and housing are provided for a socio-economically diverse community, and*
- *the city is a major gateway to the Columbia River Gorge and characterized by viewpoints, natural attractions, and services for visitors.*

COMMUNITY DESIGN

The City of Washougal is designed to:

- *preserve and maintain natural features,*
- *provide a network of connected and identifiable neighborhoods centered upon commerce, schools, and parks,*
- *encourage structures old and new that have character and diversity,*
- *attract and retain commercial and industrial buildings that are designed to people scale and character; that promote a sense of small town community.*

DOWNTOWN

Downtown Washougal is the historical center of our city and entry to the Columbia River Gorge, to be cherished and nurtured in ways that:

- *provide a downtown which is attractive, pleasing, and vibrant to citizens of Washougal, as well as visitors,*
- *emphasizes commerce, a pleasant downtown living environment, and authentic historic character,*
- *encourages new mixed-use residential, commercial retail and office investment with focus on locally owned business, the arts and specialty destination retail,*
- *enhances linkages between downtown, the Columbia riverfront, other community commercial and recreation destinations, and*
- *promote civic pride and community heritage.*

TRANSPORTATION

We resolve that Washougal be served by a multi-modal transportation system which:

- *interconnects neighborhoods, parks, schools, downtown, commercial and industrial nodes,*
- *emphasizes public safety, with sidewalks on all arterial and residential streets,*
- *emphasizes safe bike lanes and walking paths throughout the city,*
- *emphasizes ease of movement by motorists, pedestrians, bicyclists, and commuters; and provides connection to the metropolitan surface transportation links, as well as to the Scenic Gorge cities of White Salmon, Stevenson, Goldendale, Bingen and North Bonneville.*

ENVIRONMENTAL ASSETS

The City of Washougal and its citizens determine to:

- *protect and enhance streams, rivers, and the habitats along them to foster the quality of the surface and subsurface waters of the city; thereby sustaining the fish and wildlife populations of these riparian corridors,*
- *set aside specific areas for open space and parks; assuring the well being of Washougal's citizens, protecting slopes and view corridors for all to enjoy,*
- *protect and enhance the environment of Washougal through protecting and establishing stands of significant conifer and deciduous trees.*

The Washougal City Council and Planning Commission hereby adopt the above statement by Resolution #852 the 21st day of October 2002.

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Mayor's Message

CITY OF WASHOUGAL
MAYOR'S OFFICE

The enclosed is the City's budget for calendar year 2009. This budget reaffirms my administration's vision of providing a high level and variety of municipal services while maintaining Washougal's position as one of the most affordable communities in Clark County. In the course of their work, the Department Heads, along with City Council, were able to identify significant cost savings in several areas of the budget. The end product is a fiscally responsible budget that reflects the economic times while providing service improvements.

As you review this budget, I hope it will serve as a useful guide for deliberations about our funding priorities and about our vision for the future. Sound fiscal policy and due attention to the needs of our community will ensure that Washougal continues to be a safe, healthy, and vibrant City in which all people feel welcome. The following are some highlights for your consideration:

Employee Compensation and Benefits

Unlike other jurisdictions you may have read about in the papers, such as Clark County and the City of Vancouver, the City of Washougal did not contemplate any personnel reductions. This is due to the City's history of being conservative in its revenue projections, running lean in its staffing levels, and maintaining strict budget control in its spending practices.

With the 2009 budget, the City continues to maintain a lean employment philosophy, with very limited incremental hiring. The 2009 budget does not add any new employees to existing programs, but does add two new employees in the Stormwater Utility to help the City meet its federally mandated charge of addressing stormwater runoff issues.

In order to ensure our employees can do more with less, the City continues its commitment to using innovative technology to achieve greater efficiencies. The 2009 budget reallocates \$150,000 to continue our conversion to a city-wide IT system that will reduce redundancies throughout city departments and allow better citizen access to City information.

Public Safety

Washougal was a safe and peaceful community in 2008. Our safety is no accident. The 2009 budget continues our commitment to ensuring that Washougal is the most livable community in Clark County.

Parks

Every park user knows the benefits of green space, especially in today's environment. Parks play a vital role in constructing a city. One role is to make cities more livable. Trees, flowers, parks, open spaces: these things are attractive to all.

Environment, Sustainability & Walkability

Washougal is built on a rich history of embracing our spectacular natural resources. In recent years our City has enjoyed tremendous growth in residential developments. But as our community thrives, we face new and significant challenges in preserving our unique quality of life. In practice, this means day-to-day recognition that economy, society, and environment are

interconnected, and that Washougal must demonstrate leadership in making wise and innovative choices to ensure Washougal is a sustainable community.

During the downtown dedication in September 2007, the City Council adopted new sustainability policies as forwarded from the Mayor's office that will implement best practices and innovations aimed at protecting our health and our environment within City Hall and the City of Washougal. These policies will aim to create a place where the well-being of current and future citizens is supported by a vibrant economy and self-renewing, healthy environment – a true reflection of sustainability. The 2009 budget includes money to continue the development of our internal sustainability program. The City was awarded a Community Trade and Economic Development grant of \$20,000 to help toward these efforts.

Walkability plays an important role in sustainable living. Walking and the use of sidewalks are a fundamental unit of mobility in the transportation network. A viable and continuous sidewalk network significantly improves a community's overall health, safety, and well-being. As such, the 2009 budget reappropriates \$20,000 in Fund 101—the Street Fund – to continue our sidewalk improvement program that was begun in 2007.

Revenues

The 2009 budget does not include the property tax increase at the 1% as allowed by law. While this increase would have been modest, the City recognizes the hardship this would place on some of our citizens during these difficult economic times.

Despite the need to use projected beginning fund balances, the City is not recommending any increases to the water and sewer rates for 2009. However, the City must begin its compliance to the federally mandated stormwater program and will do so with the creation of a Stormwater Utility (Fund 403) with the adoption of the 2009 Budget. This new utility will carry an \$8.00 per month charge for all our residential customers, and an equivalent charge to our businesses.

In projecting other revenues, the City continues to remain conservative. For example, in the past new housing starts contributed greatly to our revenue streams. But the housing market continues to slow down. In 2005, the city processed 499 new housing starts. For 2006, we anticipated processing 270. The revenues projected for 2007 anticipated 210. For 2008, we anticipated 120. For 2009, this number is 60. This conservative approach insures that we are realistic about our ability to pay for the above mentioned services without jeopardizing our current service levels.

While housing starts are down, our population also continues to increase at a rapid pace. Historically, we have grown over 5% per year. In continuing our conservative approach to revenue projection, we used 3.85% in anticipating population based revenues. And interest rates on our investments are anticipated at 1.75%.

Although housing construction is slowing down, along with the related revenues that help pay for services, the City continues to be able to provide the services our citizens expect and deserve. Again, this is due in great part to our employees' conservative nature and pride in being able to provide our services with a very lean staffing level.

Closing

I am very pleased with the outcome of the 2009 Budget. It preserves our current level of services while controlling the growth of spending and taxes. Since taking office in 2006, my

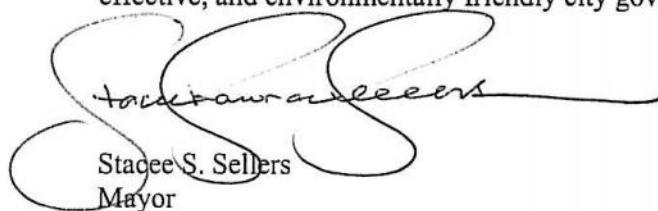
administration has focused on fiscal responsibility and has carefully managed the funds allocated by the City Council to achieve our shared objectives.

Throughout this budget process, all involved were challenged to make important budgetary decisions. These decisions were made against a backdrop of a national economic downturn, fluctuating gas prices, rising utility costs, and a declining housing market in an effort to continue the solid and responsible fiscal management practices that my administration has implemented. I remain steadfast in my commitment to increasing the General Fund balance, reinvigorating economic development opportunities, and utilizing tight expenditure controls so that 2009 and beyond will end on a positive basis.

The first budget workshop was held on November 10, 2008. This was where the Mayor, Council Members and staff reviewed and discussed the department requests. The public hearing for the proposed budget was held on November 17, 2008. This was where the public had an opportunity to provide feedback and suggestions to the Council Members. The council then continued to discuss the preliminary budget as needed after the public hearing, incorporating the comments received.

In closing, I would like to thank the members of the City Council who took the time to attend the budget workshops in an effort to better understand City finances, and to adopt a thoughtful and comprehensive budget for the upcoming year. As volunteer elected officials, I respect their commitment to the City. I would also like to thank the members of our community who participated in the budget hearings. This input is an important and necessary part of the process.

The future for the City of Washougal is exciting, challenging, and filled with opportunity. The calendar year 2009 budget is a key component of our creative and innovative efforts to secure Washougal's future as a high quality place to live, work, play, and raise our families. We firmly believe that we can continue to meet the needs of our citizens while maintaining an efficient, cost effective, and environmentally friendly city government.



Stacee S. Sellers
Mayor



Elected Officials

MAYOR

Stacee S. Sellers
 Four year term - expires 12/31/2009
 ssellers@ci.washougal.wa.us

COUNCILMEMBERS

Jon Russell - Position No. 1
 Four year term - expires 12/31/2009
 jrussell@ci.washougal.wa.us

Rod Morris - Position No. 2
 Four year term - expires 12/31/2011
 rmorris@ci.washougal.wa.us

Paul Greenlee - Position No. 3
 Four year term - expires 12/31/2009
 pgreenlee@ci.washougal.wa.us

Jeffrey Bivens - Position No. 4
 Four year term - expires 12/31/2011
 jbivens@ci.washougal.wa.us

Jennifer McDaniel - Position No. 5
 Four year term - expires 12/31/2011
 jmcdaniel@ci.washougal.wa.us

Lou Peterson - Position No. 6
 Four year term - expires 12/31/2009
 lpeterson@ci.washougal.wa.us

Molly Coston - Position At-Large
 Two year term - expires 12/31/2009
 mcoston@ci.washougal.wa.us

CLARK COUNTY COMMISSION

Marc Boldt - District No. 2
 boardcom@clark.wa.gov

**UNITED STATES
SENATORS/REPRESENTATIVE**

Senator Maria Cantwell (D)
 717 Hart Senate Office Building
 Washington, DC 20510
 (202) 224-3441, local (360) 696-7838
 www.cantwell.senate.gov

Senator Patty Murray (D)
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 Washington, DC 20510
 (202) 224-2621, local (360) 696-7797
 www.murray.senate.gov

Representative Brian Baird (D)
 Congressional District No. 3
 2443 Rayburn House Office Building
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18TH District**

Senator Joseph Zarelli (R)
 204 Irv Newhouse Building
 PO Box 40418
 Olympia, WA 98504-0418
 (360) 786-7634

Representative Jaime Herrera (R) - Position No. 1
 416 John L. O'Brien Building
 PO Box 40600
 Olympia, WA 98504-0600
 (360) 786-7850

Representative Ed Orcutt (R) - Position No. 2
 415 John L. O'Brien Building
 PO Box 40600
 Olympia, WA 98504-0600
 (360) 786-7812

Process and Policies

BUDGET OVERVIEW

A budget is a forecast of expected resources and the purposeful distribution of those scarce resources. When a budget is appropriated by ordinance, it provides both the right to spend and limits the amount to be spent. Both appropriated and less formal management estimates are used by managers and directors to control spending. A comprehensive budget is an entity-wide budget that includes all resources the government expects and everything it intends to spend during the fiscal period. For the City of Washougal, the fiscal period is the calendar year.

Budgeting is an essential element of the financial planning, control, and evaluation processes of governments. The planning process involves determining the types and levels of service to be provided and allocating available resources among various departments, programs, or functions. Financial control and evaluation processes typically focus upon assuring that fixed expenditure limitations (appropriations) are not exceeded and on comparing estimated and actual revenues.

The budget authorizes and provides control of financial operations during the fiscal year. Upon adoption, the expenditure estimates in the fixed portion of the annual comprehensive budget, as modified by the Council, are enacted into law through the passage of an appropriations ordinance (the budget ordinance). The appropriations constitute maximum expenditure authorizations during the fiscal year, and cannot legally be exceeded unless subsequently amended by the Council. Expenditures are monitored through the accounting system to assure budgetary compliance. Unexpended appropriations lapse at year end unless reappropriated by the Council in the subsequent year's budget.

BUDGET PROCESS

The City's budget process is an on-going process that not only establishes appropriations limits for its users but also allows a means by which the City's officials can continually assess the City's levels of

service, fiscal efficiency of programs, and fiscal accountability for the use of scarce resources. The process begins with the adoption of the formal, fixed budget. The City uses the following steps to develop this budget:

The Budget Calendar

The Finance Director reviews the applicable RCWs for statutory dates and develops a budget calendar after appropriate consultation with the Chief Executive. The calendar should identify preparation periods and deadlines for each of the budget process steps.

Policy Guidelines

The Council, Mayor, and Directors meet to discuss revenue trends, economic prospects, major cost items and service objectives. These discussions should result in overall guidelines for departments to use in making budget requests. This meeting can happen as often as necessary and anytime throughout the year. Traditionally, the Council, Mayor, and Directors begin this discussion during the annual retreat. (Also see Budget Policies and Priorities.)

Budget Instructions

The Finance Director makes a call to all departments for detailed expenditure requests and information on potential revenue receipts and assumptions. This call includes instruction on the appropriate forms to use as well as information on fixed cost items to include in the detailed expenditure requests. The detailed expenditure requests should include narrative justification for program enhancements along with both short term and potential long term fiscal impacts. The narrative justification also must describe how the expenditure requests support the policy guidelines established by Council.

Simultaneously with the budget call, the Finance Director prepares revenue estimates with appropriate input from department heads and direction from the Chief Executive. The estimates should include all resources, not just those categorized as revenues.

2009 ANNUAL BUDGET

Budget Review

Once the departmental detailed expenditures are received, the Chief Executive and the Finance Director will review the requests with the appropriate department director. This process is intended to establish and confirm priorities and bring the budget requests into balance with available resources.

Budget Document and Message

The Mayor's preliminary budget document is prepared by the Finance Director when the budget review process is complete. This document contains estimated resources and proposed expenditures with justification of the recommended budget. The Mayor will also include in this document her budget message, which will describe the major assumptions underlying the budget, significant changes in the proposed budget from the current year budget, and major issues the Council must address, such as the tax levies, bond issues, and planned projects. The Mayor's preliminary budget document is made available to the public by the first working day in November.

Budget Hearings and Adoption

One or more formal public hearings are required by statute before the budget is adopted. The Council will schedule budget workshops prior to the public hearing(s) in order to review the revenue assumptions and expenditure requests and confirm that their priorities are addressed. After the public hearing(s), the Council should complete deliberations and make its final adjustments to the proposed budget. Once these meetings are complete, the Council will adopt the budget by Ordinance.

Budget Amendments

Although adoption by Ordinance completes the next budget cycle, review and analysis of the current budget is an on-going process. The Finance Director provides quarterly fiscal status reports to Council and provides fiscal accountability reports to the Chief Executive and the Department Directors on a monthly basis. If the on-going review process identifies programs or services that need

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amendment, meetings with the Council will be scheduled to discuss the issue. If needed, a current year budget amendment may be proposed. As with the adoption of the next fiscal year's budget, one or more public hearings are required by statute before a budget amendment can be adopted.

BUDGET POLICIES AND PRIORITIES

The formulation of budget policies and priorities begins with the citizens of Washougal. Citizens tell the Mayor, Councilmembers, and City employees of the needs and issues important to this community. This can be done a number of ways: at the regular Council meetings held every first and third Monday of each month (except holidays, when the meeting is rescheduled for the Tuesday following the holiday); at advertised public hearings; and through the City's web page comments section, located at www.ci.washougal.wa.us. Neighborhood meetings, open houses, and citizen surveys may also be conducted from time to time. In a more informal way, elected and appointed officials are always happy to take your comments at City Hall. A directory of your elected and appointed officials are listed in this budget document for your use whenever you need to discuss issues you believe are important. Call City Hall at 360-835-8501 to arrange an appointment or a time that you can be reached by phone. Or if you prefer, you may contact your officials through e-mail.

As discussed earlier, the Council, with assistance from the Mayor and Department Directors, sets priorities and policies by adopting ordinances, planning documents, and ultimately, the budget. Under the guidance of the Mayor, the Directors formulate their budget proposals in line with the priorities established by the City Council.

While this process seems simple, priorities are not established in one meeting. Priorities evolve over time, sometimes through general consensus, sometimes through conflict, but most times through intense study of the issues. These policies and priorities can be found throughout the various planning documents of the City. This year's budget

2009 ANNUAL BUDGET

tried to incorporate the vision established by the City's Comprehensive Plan, Water Master Plan, Sewer Master Plan, various Capital Facilities Plans, and the suggestions received from the citizens. This vision is balanced against available resources. It is the City's intent that the budget document be the fiscal tool that achieves the priorities established for the City of Washougal.

Again, the budget process is conducted by the Mayor, Council, and department directors in a manner which allows for review and, if needed, update of the City's policies.

RESERVE POLICY

The City recognizes the importance of maintaining a reserve account to meet unanticipated needs and to fund emergency expenditures. If a reserve account is nonexistent or low, there is concern by bond rating agencies about the entity's ability to make payments in times of economic downturn. On the other hand, if a reserve level is too high, there is concern that the entity is not using its resources adequately. Maintaining an adequate reserve is an essential component of cash management and good fiscal practice.

The City has established a reserve policy for its General Fund. The Council has targeted a minimum of two months of expenditure needs, approximately 16% of the proposed budgeted expenditures, as the level to be set aside from the projected revenues to be used as a contingency balance within the General Fund. This balance would not be available for use when appropriating the expenditures. This balance would be held in reserve for possible use as Council may deem appropriate. Possible uses include meeting revenue shortfalls during times of economic downturn, meeting unanticipated expenditure needs, and financing possible emergency situations. For 2009, the General Fund contingency reserve is \$1,200,000.00

INVESTMENT POLICY

The City maximizes its investment returns while maintaining the safety of its principal by investing

PROCESS AND POLICIES

its reserves in the Local Government Investment Pool (LGIP) until the funds are expended. The LGIP is an investment vehicle maintained by the State Treasurer's office to help local governmental units achieve higher rates of return by pooling local funds for economy of scale. Currently, the LGIP is the only investment vehicle used by the City.

Although the LGIP's rate of return is lower than more aggressive investment vehicles (such as stocks and bonds), the City's investments in the LGIP are extremely liquid and extremely stable. In other words, we can divest within 24 hours to meet any unexpected cash flow needs and there is no risk to the City's principal. The monthly rate of return on investments is reported to the Council through the Finance Report and is available to the general public upon request.

The Finance Department is responsible for making and withdrawing investments while considering the City's cash flow requirements. The cash flow objective is to maintain the City's bank account cash balance at such a level so that the balance should be no more than what is sufficient to cover the City's financial obligations for any given month. Any money above this threshold is invested in the LGIP to maximize investment revenue.

PURCHASING POLICY

The City currently uses a purchase order system for all operational purchasing needs. Any purchases and contracts above a specific level are handled in accordance with state mandated practices (small works roster and bidding requirements). And all checks written for payment are reviewed and approved by Council at each regular Council meeting before payments are made.

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations first through the budget amendment process. If the budget requires an amendment, revenues are first readaddressed to verify that adequate resources are available to fund the amendment. If

adequate resources are available, proposed amendments are presented to Council for consideration. A public hearing is held to receive public comments on the proposed amendments. Any scheduled public hearing is advertised in the City's official legal notice paper (The Columbian) once a week for two weeks prior to the meeting. After receiving the public comments, Council reconsiders the proposed amendment prior to passage. Once passed, any affected purchases may be made in accordance with the appropriate purchase order, small works roster, approved contract, or bidding requirement.

FINANCIAL COMMUNICATION

The City continues to improve its reporting of budget status to the Council, Mayor, departments, and Washougal's citizens. Spending figures are projected and compared to budgeted appropriations on a monthly basis. These reports are reviewed by the affected department directors, the Finance Director, the City Administrator, and the Mayor on a monthly basis.

The Council receives budget status reports on a quarterly basis. If projections exceed appropriation, an explanation must be provided by the appropriate department along with a course of action to correct the situation. Every effort is made to stay within budget. Any potential overruns in the bottom line total will be documented for Council review for budget amendment consideration.

The City also prepares its annual report each year by no later than May of the following year. This report is a comprehensive accounting of each fund's performance, detailing actual spending against budgeted appropriations. All reports are available to the public on a request basis.

**City of Washougal
Resolution No. 951**

**A RESOLUTION OF THE CITY OF WASHOUGAL, WASHINGTON
SUPPORTING SUSTAINABLE PRACTICES AND ENCOURAGING
THE FORMAL ADOPTION OF SUSTAINABLE GOALS**

WHEREAS, the City of Washougal, Washington is the western gateway to the Columbia River Gorge National Scenic Area; and

WHEREAS, the City is blessed with this natural beauty, resources and economic opportunity; and,

WHEREAS, the City recognizes the importance of maintaining our livable home full of natural beauty and resources while developing our economy; and

WHEREAS, the City recognizes the regional and global strain on these natural systems; and,

WHEREAS, the City desires to provide our future generations with a healthy environment and economy; and

WHEREAS, implementation of sustainability goals will help to enhance our environment, our beauty, and our resources;

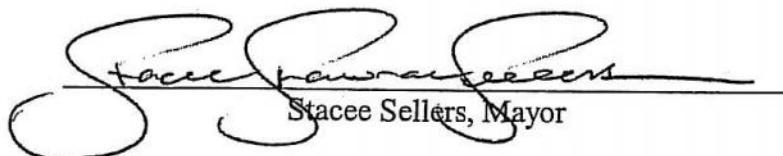
**NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF WASHOUGAL, WASHINGTON, THAT IN ORDER TO
INITIATE MEANINGFUL SUSTAINABILITY, THE CITY WILL BEGIN THE
FOLLOWING:**

1. Conduct an energy efficiency and water conservation audit of all city facilities, identifying specific improvements and an implementation plan.
2. Encourage the City use and development of renewable, domestic energy sources.
3. Increase city-wide recycling. Work with citizens and Waste Connections to determine the current recycling baseline and report annually on recycling progress.
4. Determine Washougal's carbon footprint and establish strategies, goals and timeline for the reduction of carbon emissions.
5. Plant and protect our City trees.
6. Utilize hybrid vehicles and other forms of clean transportation within the city fleet where feasible.
7. Build infrastructure for and encourage the use of pedestrian and bicycle transportation.

BE IT FURTHER RESOLVED THAT THE CITY OF WASHOUGAL RECOGNIZES EMERGING SUSTAINABLE BUSINESS OPPORTUNITIES AND, WORKING IN PARTNERSHIP WITH PUBLIC AND PRIVATE ORGANIZATIONS, WILL SEEK TO BE A LEADER IN THIS NEW ECONOMIC SECTOR, FULFILLING THE VISION FOR A PROSPEROUS, HEALTHY, AND GREEN FUTURE BY:

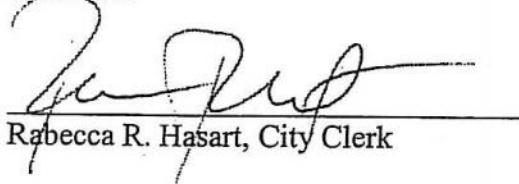
1. Developing and encouraging water conservation programs and policies for use by our citizens and businesses.
2. Creating incentives and considering requirements for green buildings.
3. Joining and collaborating with other cities and organizations that are leaders in seeking sustainability.
4. Creating a standing sustainability committee comprised of citizens and businesses to assist the City in this significant effort.

ADOPTED this 29th day of September, 2007 at Washougal's downtown dedication ceremony.



Stacee Sellers
Stacee Sellers, Mayor

ATTEST:



Rebecca R. Hasart, City Clerk

Fund Accounting Overview

FUND ACCOUNTING

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. (The official accounting definition of a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.) Another way to consider funds is to think of each fund as a separate and individual "store" within a mall. While each "store" may provide similar services, each "store" will account for its own revenues and expenses through its own separate fund without consideration of another fund. The City recognizes twenty-six separate funds. Each fund has a specific role and responsibility. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency.

The twenty-six funds used by the City fall into six different categories: governmental funds, special revenue funds, debt service funds, capital projects funds, proprietary/enterprise funds, internal service funds, and fiduciary/trust funds.

Governmental Funds

Governmental funds are also known as current expense funds and are used to account for all financial resources and transactions not required or elected to be accounted for in another fund. The city has two such funds, the General Fund (001) and the Fire Services Fund (002). The Fire Services fund covers fire and emergency medical services. The General Fund covers legislative, administrative, financial, general engineering, police, parks, code enforcement, planning, and building inspection services, to name a few. The General Fund collects the bulk of the taxes due to the city including property and utility taxes. The Fire Services fund collects property taxes and the voter approved EMS tax.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes, such as impact fees, street and gas taxes, real estate excise taxes, hotel/motel taxes, and cemetery fees. The City recognizes nine such funds, all denoted with a 100 series number.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources to pay interest and principle on long-term debt other than revenue bonds and interfund loans. The City has one debt service fund it budgets, for the voter approved police station general obligation bonds. Other bond funds and the Local Improvement Bonds, LIDS, are also paid through a debt service fund. However, these funds do not need to be budgeted on an annual basis. The fiscal authority for these bonds were approved when Council adopted the related formation ordinances and when Council adopted the bond sale ordinances.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of general government capital improvements. The City currently has three capital projects funds, one used for CDBG projects, one used to acquire resources for future city building needs, and one used to track the construction costs of the downtown revitalization infrastructure project. The CDBG and Downtown projects funds will be closed with the 2009 budget.

Proprietary/Enterprise Funds

Proprietary/enterprise funds are used to account for services to the general public where all or most of the costs, including depreciation, are financed or recovered through outside user fees. The City currently has six proprietary funds, denoted by a 400 series number. The water/sewer fund accounts for the operations and maintenance of the City's

water and sewer systems. The garbage fund accounts for the solid waste handling and hauling for the City. The stormwater fund (403-new to 2009) accounts for the stormwater efforts of the City. Fund 406 collects the system development charges for water and sewer and accounts for the major capital projects and associated debt for these systems. And funds 408, 410 and 412 account for the debt associated with the various proprietary funds.

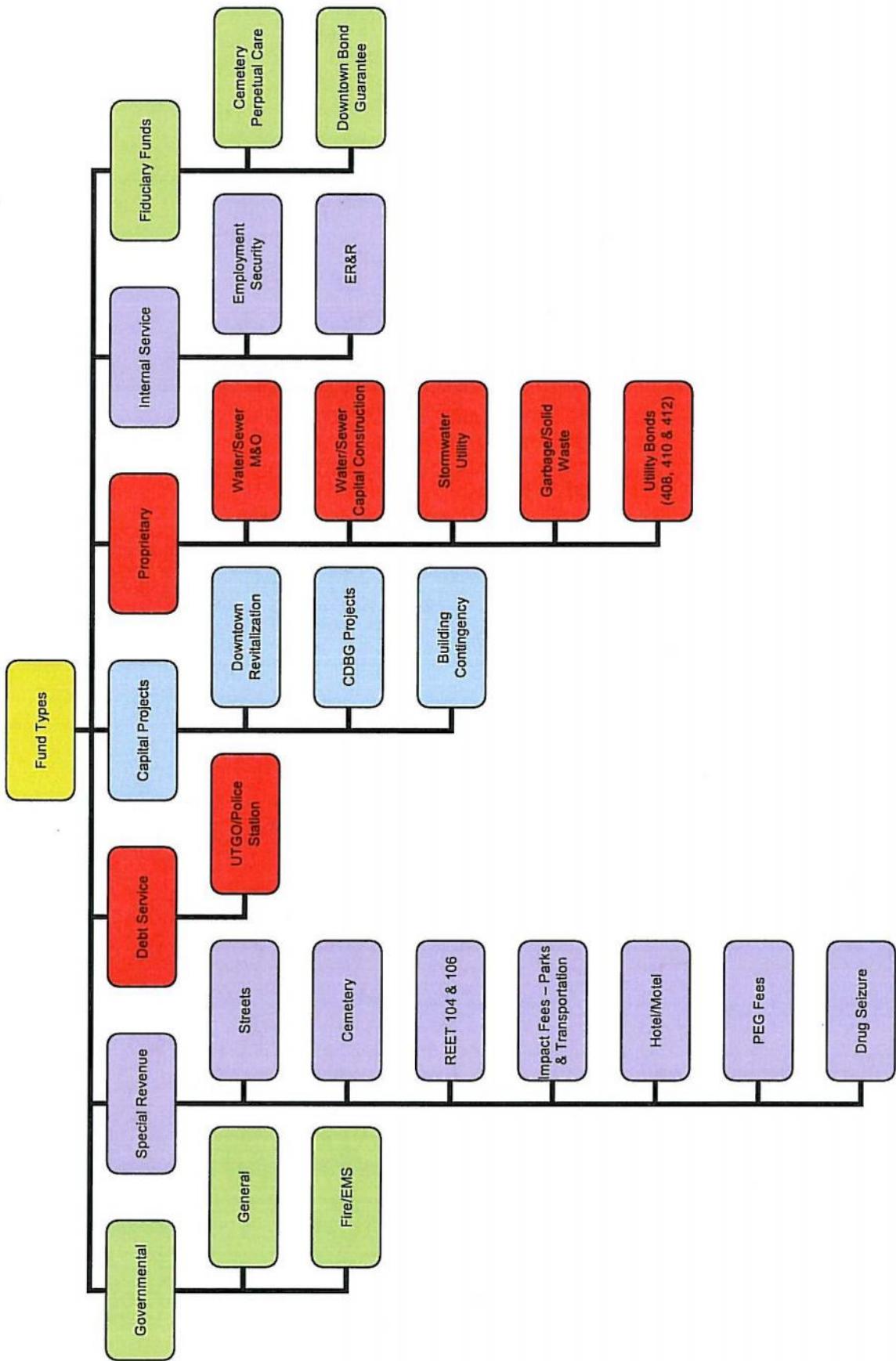
Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. The City recognizes two such funds, the Equipment Rental and Replacement fund and the Employment Security Reserve Fund.

Fiduciary/Trust Funds

Fiduciary/trust funds are funds used to account for assets held by the City in a trustee capacity or as an agent for other funds. The City currently budgets two fiduciary funds, the Cemetery Perpetual Care fund and the Downtown Bond Guarantee Fund.

With the exception of the general fund 001, money within each fund cannot be used in other funds. Many of the revenues received in each fund are restricted in use by law and/or Council action. Funds may make interfund loans to other funds. Any interfund loan must be paid back to the lending fund based on a predetermined schedule adopted through a resolution of the Council and must include a prevailing interest rate payment (usually tied to the Local Government Investment Pool's rate of return). One time transfers between funds can only be made if the receiving fund can legally use the money and the transfer is approved by Council action.



Summary of all Funds-2009 Annual Budget

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund	\$2,700,000	\$6,668,409	\$7,640,003	\$1,728,406
002	Fire Service Fund	\$1,380,000	\$2,672,847	\$2,411,884	\$1,640,963
101	City Street Fund	\$350,000	\$1,422,084	\$1,422,084	\$350,000
103	Cemetery Fund	\$19,187	\$49,999	\$48,999	\$20,187
604	Cemetery Perpetual Care Fund	\$282,050	\$5,000	\$0	\$287,050
104	REET-1st 1/4%	\$550,000	\$2,272,925	\$2,312,300	\$510,625
105	Park Development Fund	\$600,000	\$273,300	\$517,580	\$355,720
106	REET-2nd 1/4%	\$600,000	\$142,500	\$250,000	\$492,500
610	Downtown Bond Guarantee Fund	\$1,100,000	\$0	\$0	\$1,100,000
108	Hotel Motel Tax	\$3,000	\$26,626	\$29,626	\$0
110	Transportation Development	\$1,460,000	\$677,042	\$1,426,646	\$710,396
118	Peg Fees	\$83,000	\$31,453	\$114,453	\$0
141	Drug Seizure Fund	\$32,500	\$8,569	\$41,069	\$0
212	UTGO Bond Redemption Fund	\$17,000	\$118,298	\$126,713	\$8,585
315	Downtown Revitalization Project	\$180,000	\$0	\$180,000	\$0
350	Capital Projects Fund	\$195,000	\$0	\$195,000	\$0
351	Building Contingency Fund	\$678,513	\$11,874	\$0	\$690,387
401	Water/Sewer Fund	\$800,000	\$3,811,585	\$4,058,806	\$552,779
403	Stormwater Utility Fund	\$0	\$952,600	\$816,400	\$136,200
404	Garbage Fund	\$0	\$146,781	\$146,781	\$0
406	Water/Sewer Constr. Reserve	\$953,592	\$3,638,383	\$4,584,750	\$7,225
408	Water/Sewer Bond Redemption	\$480	\$652,434	\$652,426	\$488
410	PWTF Loan Redemption	\$0	\$337,723	\$337,723	\$0
412	Water/Sewer Bond Redemption	\$238	\$99,352	\$99,348	\$242
510	Empl. Security Reserve Fund	\$180,000	\$124,367	\$75,000	\$229,367
520	Vehicle Rental Fund	\$172,106	\$0	\$172,106	\$0
GRAND TOTAL		<u>\$12,336,666</u>	<u>\$24,144,151</u>	<u>\$27,659,697</u>	<u>\$8,821,120</u>

General Fund

**City of Washougal
2009 Annual Budget**

Fund 001 - General Fund Revenue Summary

		2007 Actual	2008 Budget	2009 Approved
311-000-00	General Property Taxes	1,076,581	1,180,739	1,236,316
313-000-00	Retail Sales Taxes/Criminal Justice	1,541,864	1,449,440	1,258,713
316-000-00	Utility Taxes	1,650,499	1,665,971	1,547,547
317-000-00	Leasehold and Gambling Taxes	93,565	94,192	89,562
322-000-00	Licenses and Permits	664,047	414,025	211,770
330-000-00	State and Federal Grants	6,428	45,000	0
335-000-00	State Shared Revenues/Entitlements	250,667	259,684	271,223
338-000-00	Animal Control Fees	100,252	98,465	107,605
340-000-00	General Government Charges	74,292	70,985	107,515
345-000-00	Sub Division Fees	327,167	253,200	156,000
349-000-00	Indirect Cost Recovery	1,081,016	1,225,417	1,229,029
350-000-00	Fines and Forfeitures	163,302	109,532	37,379
360-000-00	Interest and Rents	163,798	145,906	60,750
369-000-00	Miscellaneous Sales	0	0	0
390-000-00	Other Revenue Sources	46,806	0	<u>355,000</u>
	Subtotal	7,240,284	7,012,556	6,668,409
308-000-00	Beginning Fund Balance	2,454,752	2,805,751	<u>2,700,000</u>
	Total	9,695,036	9,818,307	<u>9,368,409</u>
		Subtotal Expenditures	7,640,003	
		Ending Fund Balance-Cash Flow Contingency	1,200,000	
		Unreserved Ending Fund Balance	528,406	
		Subtotal Ending Fund Balance	<u>1,728,406</u>	
		Total Expenditures	<u>9,368,409</u>	

Revenue Highlights:

The slow down in the housing market is having significant effects on our revenue projections. For example, sales taxes are projected to be over 13% less than what was budgeted in 2008. A significant amount of our past sales taxes were derived from new construction. Both Licenses and Permits as well as Sub Division Fees are also showing significant declines in projections due to the weak housing market.

Interest earnings on our short term monies, invested through the State's Local Government Investment Pool (LGIP), is also declining. Despite what has been happening in the financial markets, our investments in the LGIP remain safe.

The \$355,000 in Other Revenue Sources represents one time monies being transferred in from two other funds, the closeout of the Capital Projects Fund (350) not needed in 2009 and the refund of the \$160,000 transferred to the Fire Fund as starting seed money.

FUND 001-GENERAL FUND EXPENDITURE SUMMARY		2006 ACTUAL	2007 ACTUAL	2008 BUDGET	2009 APPROVED
COUNCIL	52,658	85,226	87,809	87,826	
JUDICIAL	373,665	254,610	454,125	446,000	
MAYOR & ADMINISTRATOR	215,246	309,041	263,884	280,156	
HUMAN RESOURCES	170,419	165,411	219,090	193,527	
FINANCE	518,484	584,679	702,483	702,331	
LEGAL	70,584	88,652	87,750	87,750	
GENERAL GOVT SVCS	97,704	497,541	265,340	273,054	
POLICE	2,184,868	2,383,185	2,728,078	2,772,503	
INTERGOVT SVCS	27,809	30,545	36,050	34,802	
COMMUNITY DEVELOPMENT	905,267	956,928	1,284,201	1,196,734	
ENGINEERING	401,718	442,822	249,643	198,259	
ANIMAL CONTROL	126,173	189,380	221,929	215,209	
PARKS	342,214	327,989	471,489	452,443	
CITY BLDGS M&O	315,460	876,682	409,507	499,409	
subtotal	5,802,269	7,192,691	7,481,378	7,440,003	
PROJECTED REVENUE		7,012,556	6,668,408		
REVENUE OVER EXPENDITURES		(468,822)	(771,595)		
BEGINNING FUND BALANCE		2,805,751	2,700,000		
CASH FLOW CONTINGENCY		1,184,252	1,200,000		
ONE TIME PROFESSIONAL SERVICES EXPENDITURES		20,000	40,000		
ONE TIME CAPITAL EXPENDITURES		370,000	160,000		
CENTENNIAL PROGRAM/SUPPLIES		25,000	0		
TRANSFER TO 350-CDBG CAPITAL FUND		35,000	0		
A/C INTERFUND LOAN		0	0		
ENDING FUND BALANCE		702,677	528,405		

2009 One-Time Prof. Services Detail

Police Chief Recruitment	10,000
Schmid Ballfields Engineering	30,000
	<u>40,000</u>

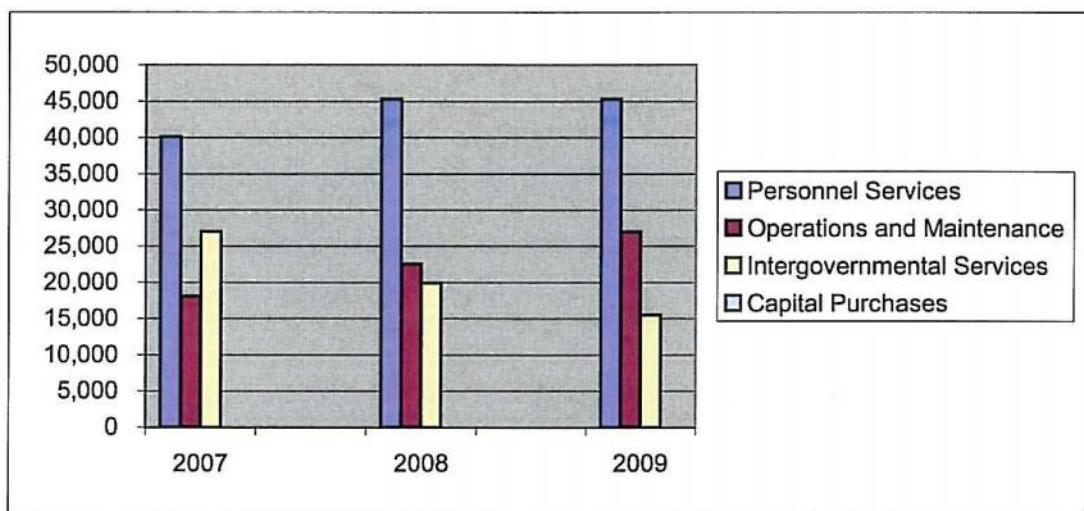
2009 One-Time Capital Summary

Community Garden Improvements	10,000
HTE Software Integration	150,000
	<u>160,000</u>

**City of Washougal
2009 Annual Budget**

Fund 001 Council/Legislative

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	40,122	45,323	45,340
Operations and Maintenance	18,125	22,586	26,986
Intergovernmental Services	26,979	19,900	15,500
Capital Purchases	0	0	0
Total Council/Legislative Services	<u>85,226</u>	<u>87,809</u>	<u>87,826</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Council Members	7.00	7.00	7.00

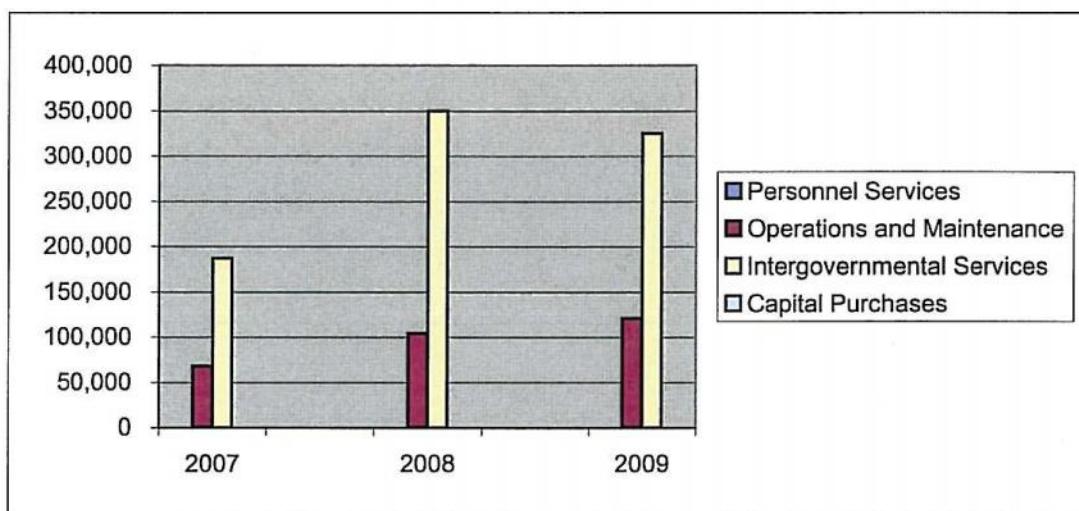
Highlights

The 2009 budget does not request any changes in levels of service from that which was approved in 2008.

**City of Washougal
2009 Annual Budget**

Fund 001 Judicial/Court Services

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	0	0	0
Operations and Maintenance	67,835	104,125	121,000
Intergovernmental Services	186,775	350,000	325,000
Capital Purchases	0	0	0
 Total Judicial/Court Services	 254,610	 454,125	 446,000



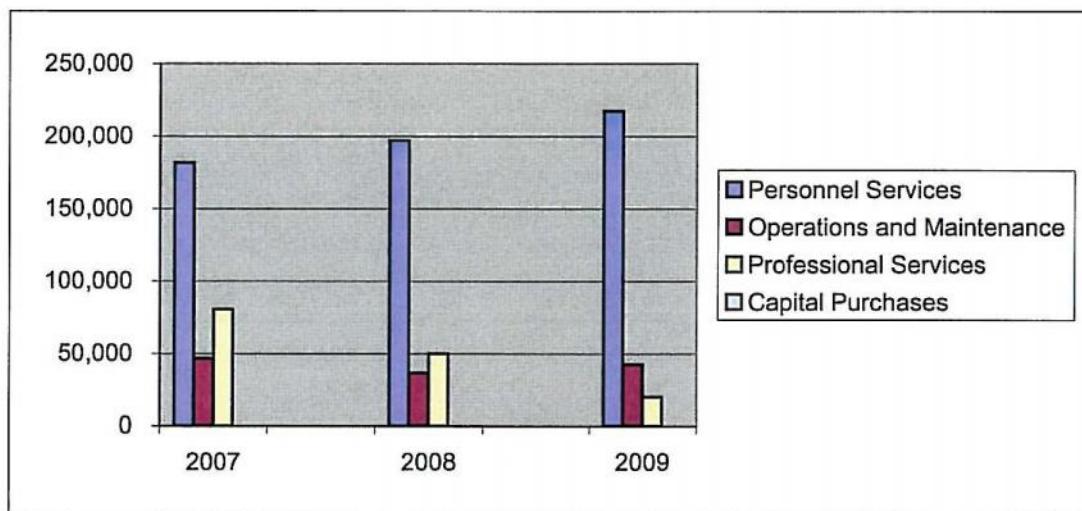
Personnel Schedule (full-time equivalents)

None. This department contracts its prosecuting attorney and indigent counsel services with outside firms. Anticipated increases in overall costs are due to additional police efforts regarding drug enforcement.

City of Washougal
2009 Annual Budget

Fund 001 Mayor & Administration

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	181,693	197,226	217,457
Operations and Maintenance	46,681	36,658	42,699
Professional Services	80,667	50,000	20,000
Capital Purchases	0	0	0
Total Administration Services	<u>309,041</u>	<u>283,884</u>	<u>280,156</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Mayor	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00
Executive Assistant/Deputy Clerk	0.00	0.00	0.11
Totals		2.00	2.00
2.11			

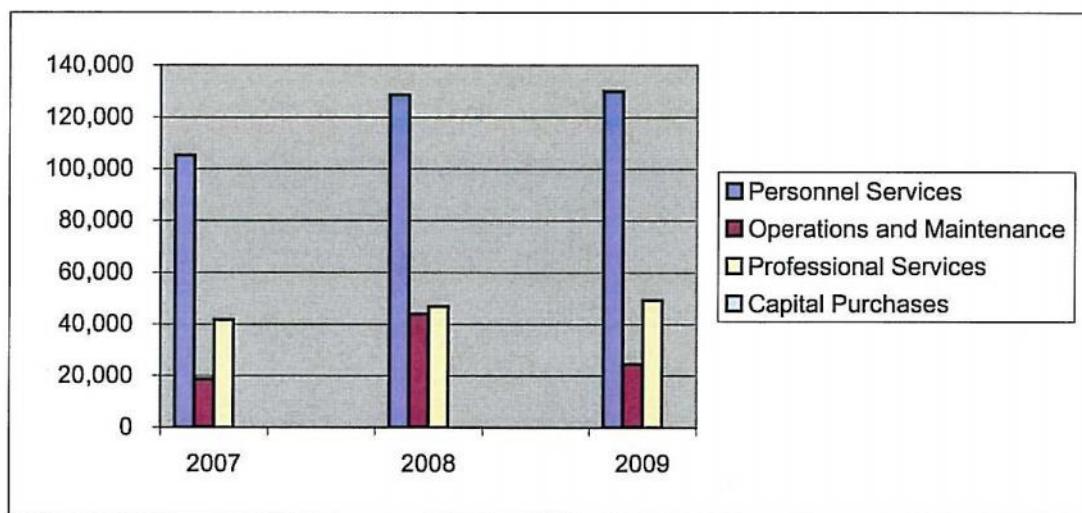
Highlights

The 2009 budget includes one trip to Washington D.C. as well as professional services to continue the development of a city wide sustainability program.

**City of Washougal
2009 Annual Budget**

Fund 001 Human Resources

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	105,302	128,457	129,809
Operations and Maintenance	18,572	43,933	24,518
Professional Services	41,537	46,700	49,200
Capital Purchases	0	0	0
Total Human Resources Services	<u>165,411</u>	<u>219,090</u>	<u>203,527</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Human Resources Director	1.00	1.00	1.00
Totals	1.00	1.00	1.00

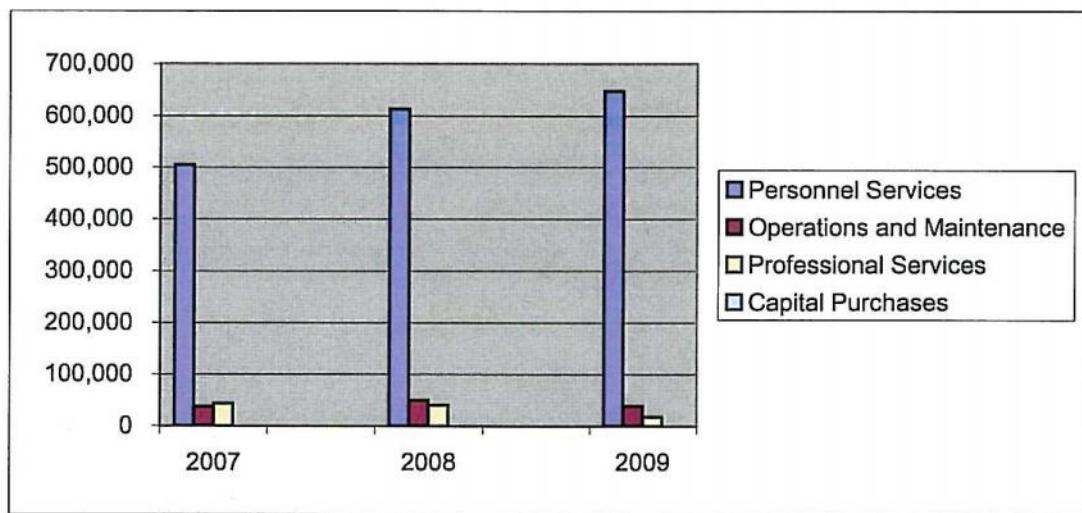
Highlights

The 2007 budget created an independent Human Resources department (previously found under Administration). This budget includes dollars associated with recruitment efforts, expanded employee training, a potential employee rewards program, Commuter Trip Reduction efforts, and volunteer recognition efforts.

**City of Washougal
2009 Annual Budget**

Fund 001 Finance

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	504,711	613,038	646,745
Operations and Maintenance	36,876	49,445	38,336
Professional Services	43,092	40,000	17,250
Capital Purchases	0	0	0
Total Finance Services	584,679	702,483	702,331



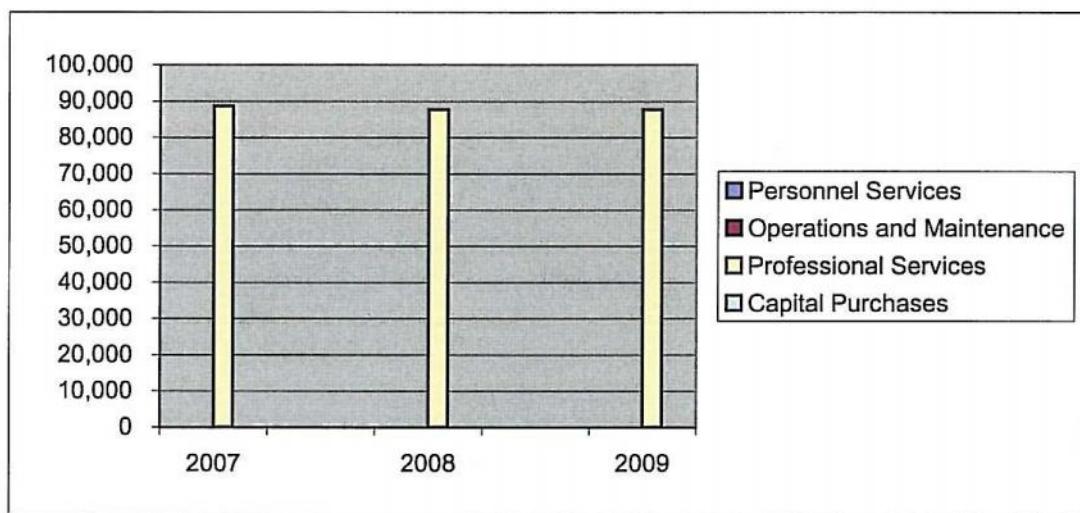
Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Finance Director/City Clerk	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Accounting Manager	1.00	1.00	1.00
Clerks	3.00	3.00	3.00
Executive Assistant/Deputy Clerk	1.00	1.00	0.89
Totals	7.00	7.00	6.89

City of Washougal
2009 Annual Budget

Fund 001 Legal Services

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	0	0	0
Operations and Maintenance	0	0	0
Professional Services	88,652	87,750	87,750
Capital Purchases	0	0	0
 Total Legal Services	 <u>88,652</u>	 <u>87,750</u>	 <u>87,750</u>



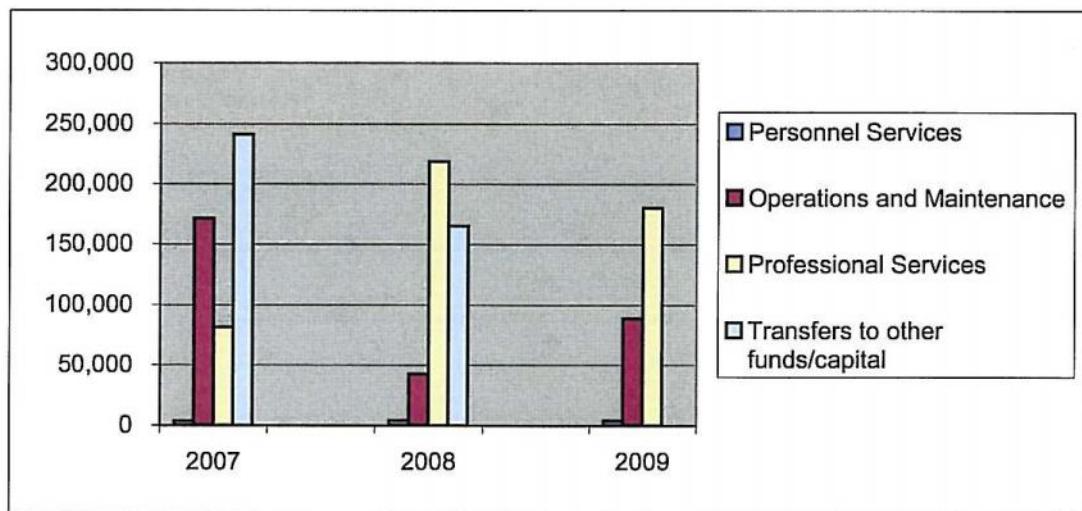
Personnel Schedule (full-time equivalents)

None. This department contracts its legal services with an outside firm. Prosecuting Attorney services were moved to the judicial cost center in 2004.

**City of Washougal
2009 Annual Budget**

Fund 001 General Government Services

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	3,403	4,000	4,000
Operations and Maintenance	171,429	42,677	88,804
Professional Services	81,459	218,663	180,250
Transfers to other funds/capital	<u>241,250</u>	<u>165,000</u>	<u>0</u>
Total General Government Services	<u>497,541</u>	<u>430,340</u>	<u>273,054</u>



Personnel Schedule (full-time equivalents) - None.

While this cost center does not have assigned personnel, there are personnel costs associated with our LEOFF I retired employees.

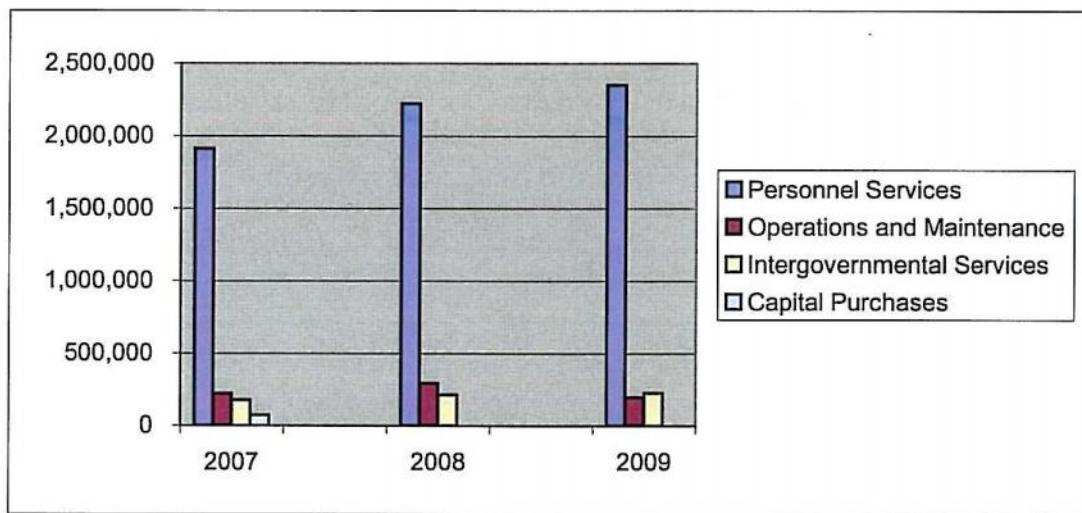
Other Highlights

The 2008 budget discontinued the transfers for the Building Contingency Fund. It is recommended that this transfer remain suspended for fiscal year 2009 due to the downturn in development revenue for the General Fund. This cost center includes the cost of the City's annual audit and continues our commitment to our "development of community" efforts through a \$75,000 professional services appropriation. This cost center also includes the professional services contract for IT/computer help desk services.

**City of Washougal
2009 Annual Budget**

Fund 001 Police Services

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	1,912,169	2,223,020	2,351,284
Operations and Maintenance	221,221	292,747	196,631
Intergovernmental Services	176,729	212,311	224,588
Capital Purchases	73,066	0	0
Total Police Services	<u>2,383,185</u>	<u>2,728,078</u>	<u>2,772,503</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Safety Director	0.50	0.50	0.00
Police Chief	0.00	0.00	1.00
Administrative Assistant	2.40	2.40	2.40
Sergeant	3.00	3.00	3.00
Corporal	2.00	2.00	2.00
Police Officer	14.00	14.00	14.00
Totals	21.90	21.90	22.40

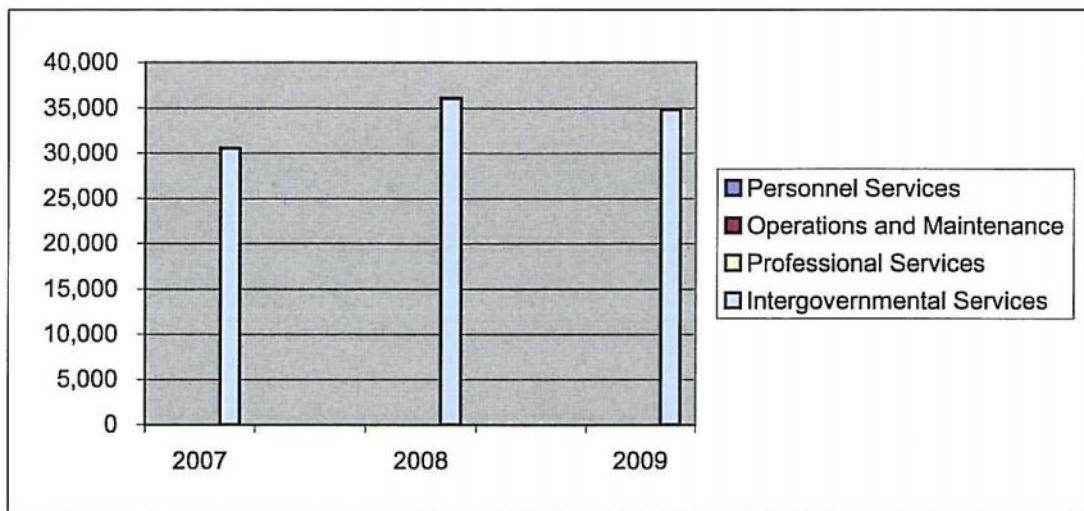
Highlights

The 2009 budget reflects the change back to a full time Police Chief, eliminating the Public Safety Director Position.

**City of Washougal
2009 Annual Budget**

Fund 001 Intergovernmental Services

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	0	0	0
Operations and Maintenance	0	0	0
Professional Services	0	0	0
Intergovernmental Services	<u>30,545</u>	<u>36,050</u>	<u>34,802</u>
Total Intergovernmental Services	<u>30,545</u>	<u>36,050</u>	<u>34,802</u>



Personnel Schedule (full-time equivalents) - None.

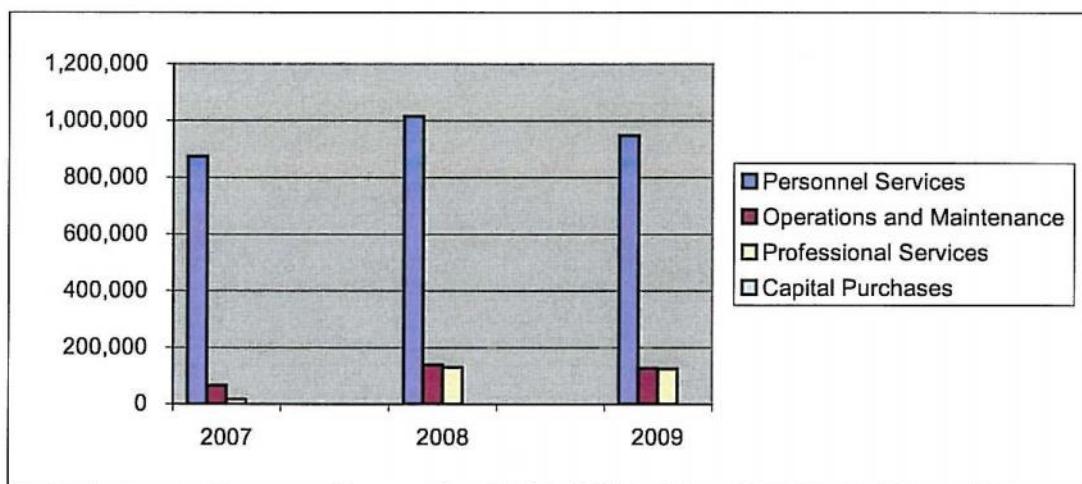
Highlights

This cost center includes payments to the Dept. of Emergency Services, Pollution Control Agency, East County Social Services, Alcohol Prevention Services, and Community Schools. Many of these programs are mandated by law.

**City of Washougal
2009 Annual Budget**

Fund 001 Community Development

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	873,897	1,015,157	946,781
Operations and Maintenance	65,623	139,044	125,953
Professional Services	17,408	130,000	124,000
Capital Purchases	0	0	0
Total Planning Services	956,928	1,284,201	1,196,734



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Community Development Director	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00
Office Assistant	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Building Inspector	3.00	3.00	3.00
Construction Inspector	1.00	1.00	0.00
Permit Technician	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Totals	11.00	11.00	10.00

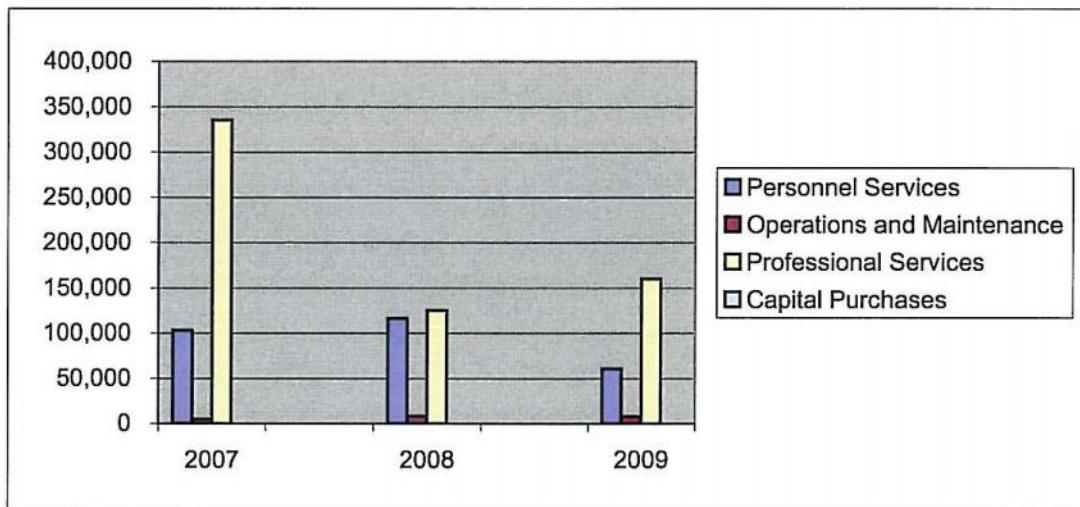
Highlights

The construction inspector position was moved from public works to the planning/community development cost center to better reflect the high level of interaction among the planners, building official, and construction inspector in Fiscal Year 2007. Effective for 2009, the Construction Inspector position was absorbed with the Engineering Technician position and moved to the Engineering Cost Center. However, the position is still managed by the Community Development Director.

**City of Washougal
2009 Annual Budget**

Fund 001 Engineering

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	102,651	116,371	60,351
Operations and Maintenance	4,692	8,272	7,908
Professional Services	335,479	125,000	160,000
Capital Purchases	0	0	0
Total Engineering Services	442,822	249,643	228,259



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Works Director	0.20	0.20	0.00
PW Superintendent	0.20	0.20	0.00
Executive Assistant	0.05	0.05	0.00
Construction Inspector/Engineering Tech	0.60	0.60	0.60
Totals	1.05	1.05	0.60

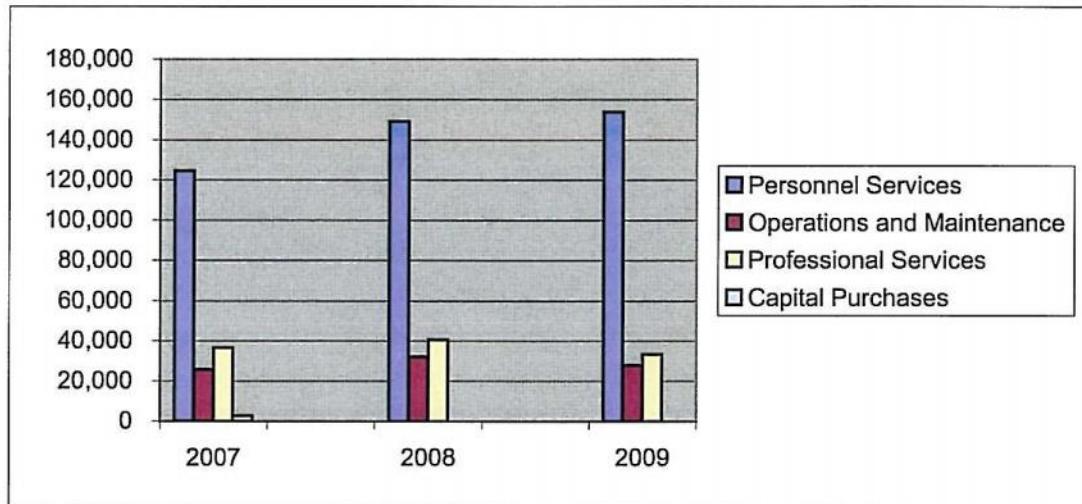
Highlights

The 2009 budget includes professional services for a contract engineer to help with general city engineering reviews and standards development and includes engineering costs for Phase II of the Schmid Ball Fields. Other engineering costs are recaptured through the development fees collected. In prior budgets, the Engineering Technician was part of this cost center. This position has been reclassified as the Construction Inspector. Because this cost center is now managed by the Community Development Director, the other FTEs have been redistributed to the appropriate public works cost centers.

**City of Washougal
2009 Annual Budget**

Fund 001 Animal Control

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	124,495	149,188	153,863
Operations and Maintenance	25,724	32,141	27,946
Professional Services	36,506	40,600	33,400
Capital Purchases	2,655	0	0
Total Animal Control Services	189,380	221,929	215,209



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Animal Control Officer	2.00	2.00	2.00
Totals	2.00	2.00	2.00

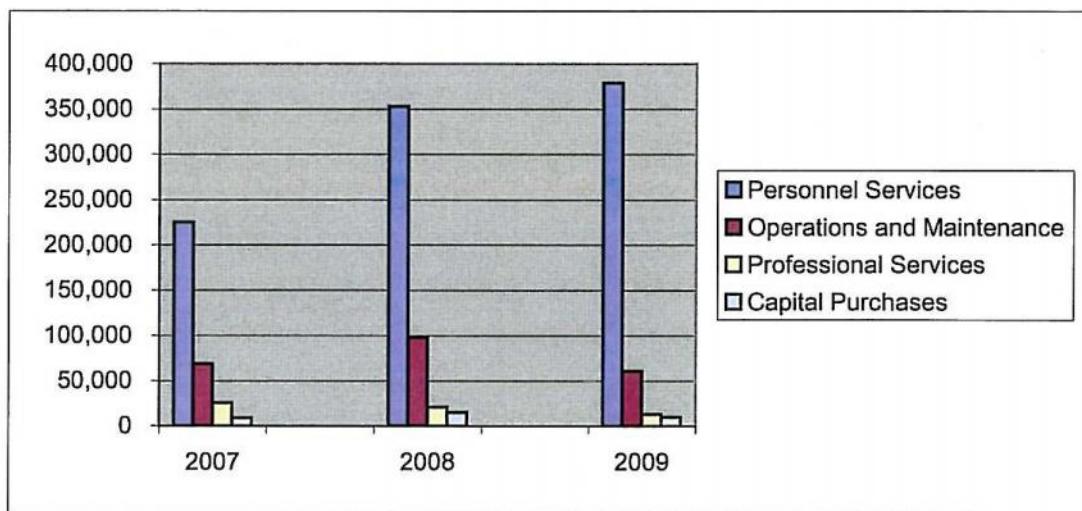
Highlights

The 2009 budget includes \$25,000 for professional services for managing and maintaining the city's dog impound facility. Also, one half the costs of this program is reimbursed by the City of Camas.

**City of Washougal
2009 Annual Budget**

Fund 001 Parks

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	225,160	352,544	378,709
Operations and Maintenance	68,772	97,945	60,734
Professional Services	25,349	21,000	13,000
Capital Purchases	8,708	15,000	10,000
Total Parks Services	<u>327,989</u>	<u>486,489</u>	<u>462,443</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Works Director	0.03	0.03	0.05
PW Superintendent	0.03	0.03	0.00
Parks/Cemetery/Facilities Manager	0.00	0.00	0.75
Executive Assistant	0.05	0.05	0.05
Administrative Assistant	0.05	0.05	0.10
Maintenance Worker I/II/III	2.80	2.80	2.65
Totals	2.96	2.96	3.60

Highlights

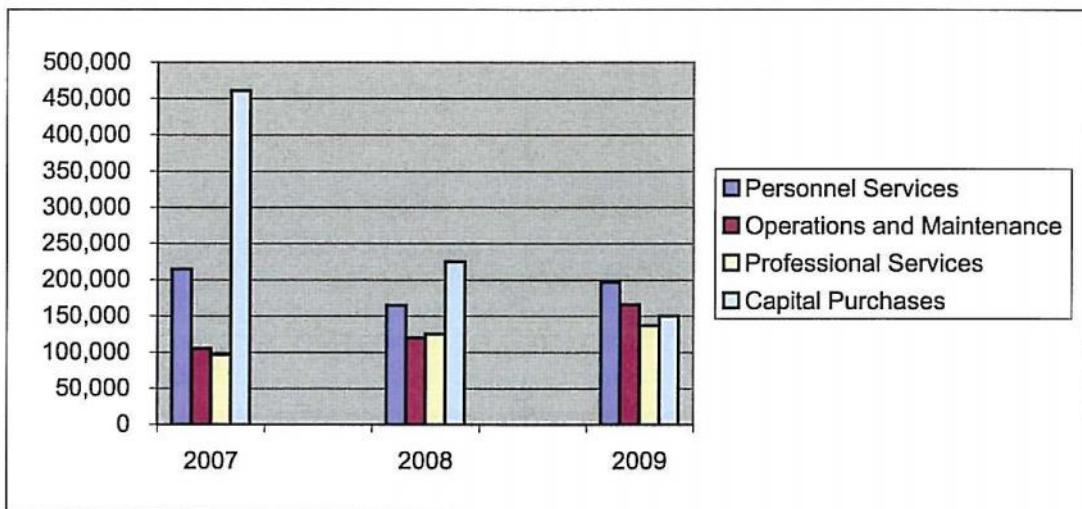
The 2009 budget includes a line item for the Parks Board to make suggestions on various repair, maintenance and/or beautification projects throughout the city. Major park development projects are funded in other funds (e.g. Park Impact Fee Fund, REET Fund, etc.)

The engineering associated with Phase II of the Schmid Ball Fields can be found in the Engineering cost center. And the \$10,000 in capital projects represents the improvement costs associated with the development of a community garden.

**City of Washougal
2009 Annual Budget**

Fund 001 City Buildings Operations and Maintenance

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	214,391	164,540	196,532
Operations and Maintenance	105,154	119,967	166,126
Professional Services	96,251	125,000	136,751
Capital Purchases	<u>460,886</u>	<u>225,000</u>	<u>150,000</u>
Total City Buildings Services	<u>876,682</u>	<u>634,507</u>	<u>649,409</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Works Director	0.02	0.02	0.05
Assistant Public Works Director	0.00	0.00	0.05
PW Superintendent	0.02	0.02	0.00
Parks/Cemetery/Facilities Manager	0.00	0.00	0.25
Executive Assistant	0.10	0.10	0.05
Administrative Assistant	0.05	0.05	0.00
Maintenance Worker I/II/III	1.85	1.85	1.30
Totals	2.04	2.04	1.70

Highlights

The 2009 budget includes spending the one-time revenues accumulated through prior year reserves for the carry over costs for the city-wide integrated IT system. The 2009 budget also continues the professional services contract for janitorial services for all city buildings.



Fire/EMS Fund

**City of Washougal
2009 Annual Budget**

Fund 002 Fire/EMS Fund Revenue Summary

		2007 Actual	2008 Budget	2009 Approved
311-000-00	General Property Taxes	1,652,813	1,808,522	1,853,327
311-100-00	EMS Property Taxes	671,360	618,073	746,336
322-000-00	Licenses and Permits	6,220	500	0
330-000-00	State and Federal Grants	0	0	0
340-000-00	General Government Charges	343,703	10,000	10,000
345-000-00	Impact Fees	146,272	60,240	30,120
360-000-00	Interest and Rents	33,882	56,489	33,064
367-000-00	Donations	15,000	0	0
390-000-00	Other Revenue Sources	6,794	0	0
	Subtotal	2,876,044	2,553,824	2,672,847
308-000-00	Beginning Fund Balance	130,494	724,996	1,000,000
308-000-00	Beginning Fund Balance - Impact Fees	301,114	275,004	380,000
	Total	3,307,652	3,553,824	<u>4,052,847</u>
			Subtotal Expenditures	2,411,884
	Ending Fund Balance-Fire Impact Fees		410,120	
	Ending Fund Balance-Contingency		1,230,843	
	Subtotal Ending Fund Balance		<u>1,640,963</u>	
	Total Expenditures	<u>4,052,847</u>		

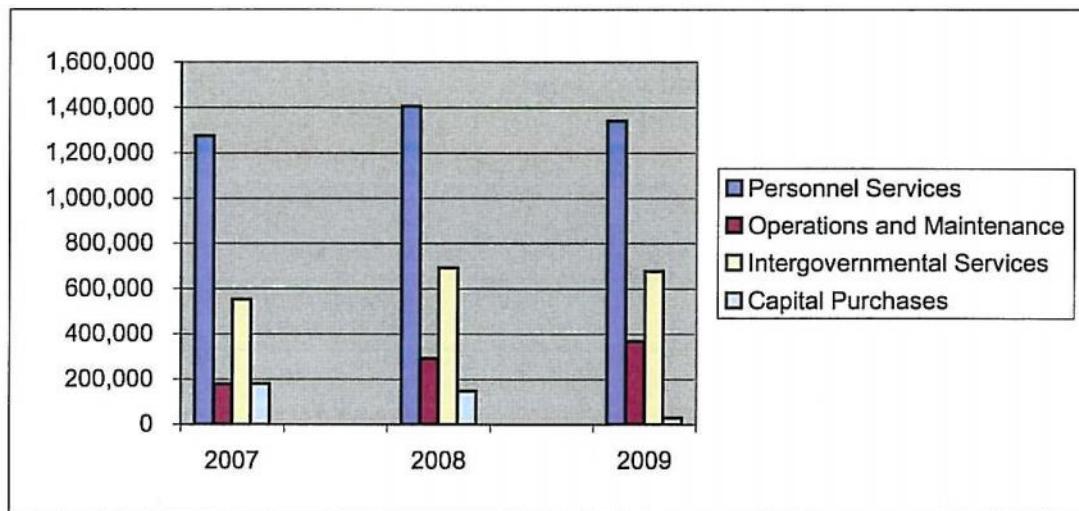
The Fire Fund was created as a separate fund with the adoption of the 2004 Budget. Property taxes are diverted from the General Fund to this fund.

The voters approved an EMS levy for 2006 to help fund emergency medical services (part of the fire fund), of which one half is used for ambulance transport services. The voters also approved a \$0.10 per \$1000 property tax levy lid lift for 2007 to assist with ambulance transport costs.

**City of Washougal
2009 Annual Budget**

Fund 002 Fire and EMS Services

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	1,274,626	1,404,936	1,340,153
Operations and Maintenance	178,222	293,122	368,124
Intergovernmental Services	553,030	690,474	675,607
Capital Purchases	178,915	147,200	28,000
Total Fire and EMS Services	2,184,793	2,535,732	2,411,884



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Safety Director	0.50	0.50	0.00
Fire Chief			1.00
Administrative Assistant	1.00	1.00	1.00
Fire Marshall	1.00	1.00	0.00
Fire Captain	3.00	3.00	3.00
Firefighter/EMT	7.00	7.00	6.00
Totals	12.50	12.50	11.00

Highlights

The 2007 budget reflected the change in status for the Police Chief to the new position of Director of Public Safety. This position has been eliminated for 2009. A full time Fire Chief, which will absorb the Fire Marshall duties, was approved with the 2009 Budget.



Street Fund

**City of Washougal
2009 Annual Budget**

Fund 101 Street Fund Revenue Summary

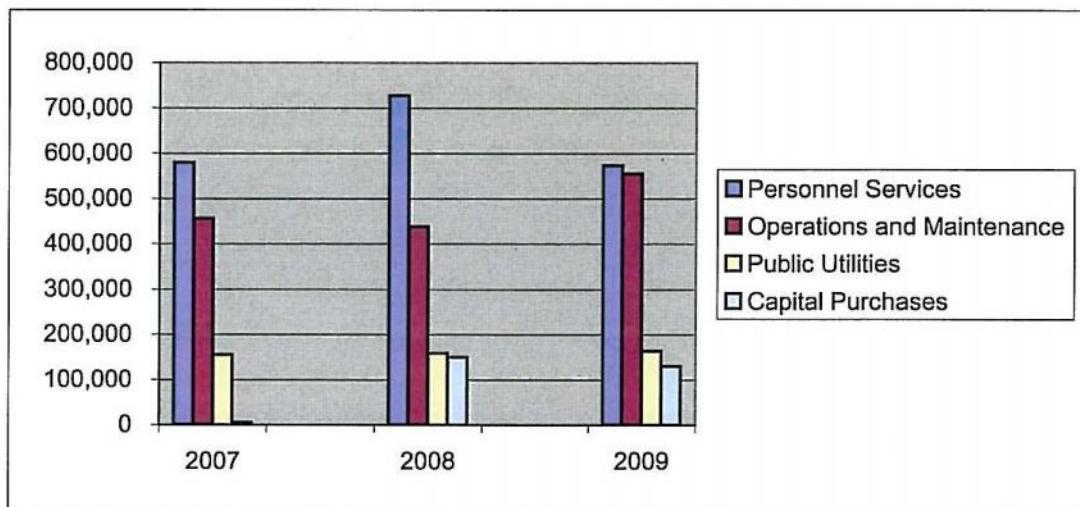
		2007 Actual	2008 Budget	2009 Approved
311-000-00	General Property Taxes	685,988	747,521	782,689
316-000-00	Utility Taxes	198,671	231,000	220,953
320-000-00	Licenses/Permits/Franchise Fees	0	0	93,750
330-000-00	State Shared Revenues/Grants	316,572	475,668	315,567
340-000-00	General Government Charges	11,125	3,000	3,000
360-000-00	Interest and Rents	12,989	16,800	6,125
369-000-00	Miscellaneous Sales	0	0	0
390-000-00	Other Revenue Sources	15,732	0	0
	Subtotal	1,241,077	1,473,989	1,422,084
308-000-00	Beginning Fund Balance	291,767	350,000	350,000
	Total	1,532,844	1,823,989	<u>1,772,084</u>
			Subtotal Expenditures	1,422,084
			Ending Fund Balance-Contingency	<u>350,000</u>
			Total Expenditures	<u>1,772,084</u>

State Shared Revenues/Grants includes our per capita share of the gas tax. Also, the 2009 Budget acknowledges the franchise fee the City will begin to receive from Waste Connections for the Transfer Station, anticipated to begin no later than April 2009.

**City of Washougal
2009 Annual Budget**

Fund 101 Streets Operations & Maintenance

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	579,178	727,552	573,384
Operations and Maintenance	455,748	437,937	555,200
Public Utilities	154,435	158,500	163,500
Capital Purchases	5,000	150,000	130,000
Total Streets O&M Services	<u>1,194,361</u>	<u>1,473,989</u>	<u>1,422,084</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Works Director	0.25	0.25	0.25
Assistant Public Works Director	0.00	0.00	0.38
PW Superintendent	0.25	0.25	0.00
Streets/Stormwater Manager	0.00	0.00	0.50
Executive Assistant	0.25	0.25	0.25
Administrative Assistant	0.10	0.10	0.20
Maintenance Worker I/II/III	7.40	7.40	4.40
Totals	8.25	8.25	5.98

Highlights

The Street Fund in the past was responsible for stormwater control costs. However, with the 2009 Budget, stormwater costs are now accounted for in a new Stormwater Utility. The Sidewalk Program, formerly in fund 106, is now located in this fund.



Cemetery and Perpetual Care Fund

**City of Washougal
2009 Annual Budget**

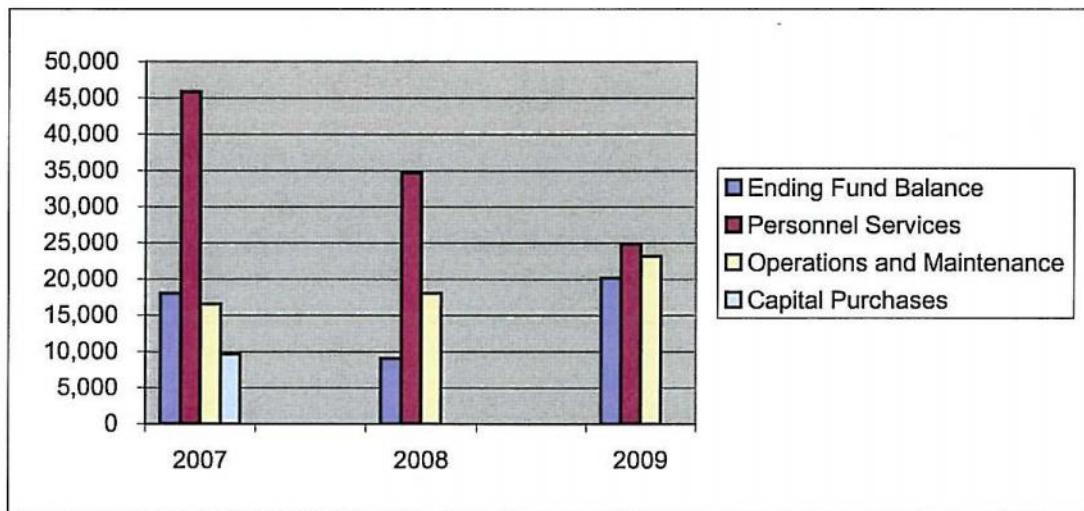
Fund 103 Cemetery Fund Revenue Summary

		2007 Actual	2008 Budget	2009 Approved
343-000-00	General Services/Cemetery Fees	34,807	37,400	43,127
360-000-00	Interest/Rents/Capital Assessments	17,233	15,247	6,872
367-000-00	Contributions	276	0	0
390-000-00	Other Revenue Sources	0	0	0
	Subtotal	52,316	52,647	49,999
308-000-00	Beginning Fund Balance	23,723	0	600
308-000-00	Beginning Fund Balance - Capital Reserve	2,738	6,539	5,820
308-000-00	Beginning Fund Balance - Donations	12,268	3,589	12,767
	Total	91,045	62,775	<u>69,186</u>
		Subtotal Expenditures	47,999	
	Interfund Loan Repayment	1,000		
	Ending Fund Balance - Capital Reserve	7,420		
	Ending Fund Balance - Donation	12,767		
	Ending Fund Balance	0		
	Total Expenditures	<u>69,186</u>		

**City of Washougal
2009 Annual Budget**

Fund 103 Cemetery Services

	2007 Actual	2008 Budgeted	2009 Approved
Ending Fund Balance	18,026	9,039	20,187
Personnel Services	45,850	34,683	24,855
Operations and Maintenance	16,562	18,053	23,144
Capital Purchases	<u>9,607</u>	<u>0</u>	<u>0</u>
Total Cemetery Services	<u>90,045</u>	<u>61,775</u>	<u>68,186</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Maintenance Worker I/II/III	0.55	0.55	0.25
Totals	0.55	0.55	0.25

**City of Washougal
2009 Annual Budget**

Fund 604 Cemetery/Perpetual Care Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
343-000-00	Lot Sales	3,458	3,750	4,000
367-000-00	Donations/Contributions	0	0	0
390-000-00	Other Revenue Sources	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	Subtotal Revenues	4,458	4,750	5,000
308-000-00	Beginning Fund Balance	<u>272,066</u>	<u>276,260</u>	<u>282,050</u>
	Total Revenue	<u>276,524</u>	<u>281,010</u>	<u>287,050</u>
Expenditures				
	Subtotal Expenditures	0		
	Ending Fund Balance	<u>287,050</u>		
	Total Expenditures	<u>287,050</u>		

Special Revenue Funds

**City of Washougal
2009 Annual Budget**

Fund 104 First Quarter Real Estate Excise Taxes Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	429,669	350,000	132,000
333-000-00	Grant Revenue	111,988	2,550,000	2,131,300
360-000-00	Interest and Rents	36,929	30,170	9,625
390-000-00	Other Revenue Sources	<u>3,745</u>	0	0
	Subtotal Revenues	582,331	2,930,170	2,272,925
308-000-00	Beginning Fund Balance	<u>958,938</u>	<u>628,538</u>	<u>550,000</u>
	Total Revenue	<u>1,541,269</u>	<u>3,558,708</u>	<u>2,822,925</u>
Expenditures				
	George Schmid Memorial Ballfields	0		
	Future Off Leash Dog Park	46,000		
	SR 14 Pedestrian Tunnel	2,131,300		
	First Year Bond Payment-Downtown Improvements	135,000		
	Transfer to Bond Guarantee Fund-Downtown Improvements	0		
	Subtotal Expenditures	2,312,300		
	Ending Fund Balance-Future Street Improvements	<u>510,625</u>		
	Total Expenditures	<u>2,822,925</u>		

Highlights:

The Real Estate Excise Tax is levied on all sales of real estate. The revenue received is limited by state statute as to how it can be spent. The first quarter percent the City charges (tracked in this fund), may be spent on the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, sidewalks, parks, trails, bridges, etc. The City has traditionally used the first quarter percent of this REET revenues for the development of parks and roadway improvements such as the downtown revitalization project in 2008.

**City of Washougal
2009 Annual Budget**

Fund 105 Park Impact Fees Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
330-000-00	Grant Revenues	0	0	150,000
340-000-00	Impact Fees	508,509	225,600	112,800
360-000-00	Interest and Rents	28,723	36,240	10,500
367-000-00	Private Donations/Contributions	0	0	0
	Subtotal Revenues	537,232	261,840	273,300
308-000-00	Beginning Fund Balance	365,876	755,000	600,000
	Total Revenue	<u>903,108</u>	<u>1,016,840</u>	<u>873,300</u>
Expenditures				
	Park Impact Fee Reserves	89,580		
	Eldridge Park Improvements	30,000		
	Schmid Ballfields Development	323,000		
	Washougal Trails Development	75,000		
	Subtotal Expenditures	517,580		
	Ending Fund Balance-Future Park Development		355,720	
	Total Expenditures	<u>873,300</u>		

Highlights:

The City has been awarded an RCO grant for \$150,000 to be used for the continued development of the Schmid Ball Fields. These monies are being augmented by the City with an additional \$173,000 to complete phase II of this project. The money from this fund may only be used for parks capital construction as identified in the City's Capital Facilities Plan, of which the Schmid Ball Fields qualifies.

**City of Washougal
2009 Annual Budget**

Fund 106 Second Quarter Real Estate Excise Taxes Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	429,669	350,000	132,000
360-000-00	Interest and Rents	47,610	34,944	10,500
390-000-00	Other Revenue Sources	817	0	0
	Subtotal Revenues	478,096	384,944	142,500
308-000-00	Beginning Fund Balance	<u>1,077,245</u>	<u>728,000</u>	<u>600,000</u>
	Total Revenue	<u>1,555,341</u>	<u>1,112,944</u>	<u>742,500</u>
Expenditures				
	Streets Overlay/Slurry Seal Program	150,000		
	First Year Bond Payment-Downtown Improvements	100,000		
	Transfer to Bond Guarantee Fund-Downtown Improvements	0		
	Subtotal Expenditures	250,000		
	Ending Fund Balance-Future Street Improvements	<u>492,500</u>		
	Total Expenditures	<u>742,500</u>		

Highlights:

As with the first quarter percent REET tracked in fund 104, the second quarter percent REET that the City assesses is restricted in its use by state statute. This second quarter percent may be spent on the same capital construction projects as the first quarter percent, but may not be spent on the planning or acquisition of those projects. In view of the additional restrictions on this revenue source, the City has traditionally used this second quarter percent for street overlay/slurry seal programs.

**City of Washougal
2009 Annual Budget**

Fund 610 Downtown Improvement Bonds Guarantee Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
360-000-00	Interest and Rents	0	0	0
397-000-00	Other Financing Sources	<u>300,000</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	300,000	0	0
308-000-00	Beginning Fund Balance	<u>800,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
	Total Revenue	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
Expenditures				
		Subtotal Expenditures	0	
		Ending Fund Balance	<u>1,100,000</u>	
		Total Expenditures	<u>1,100,000</u>	

Highlights:

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

**City of Washougal
2009 Annual Budget**

Fund 108 Hotel/Motel Tax Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
313-000-00	Hotel/Motel Taxes	7,713	6,500	26,573
360-000-00	Interest and Rents	1,756	1,884	53
390-000-00	Other Revenue Sources	0	0	0
	Subtotal Revenues	9,469	8,384	26,626
308-000-00	Beginning Fund Balance	<u>30,198</u>	<u>39,247</u>	<u>3,000</u>
	Total Revenue	<u>39,667</u>	<u>47,631</u>	<u>29,626</u>
Expenditures				
	Subtotal Expenditures-Overnight Tourism Activity	29,626		
	Ending Fund Balance	<u>0</u>		
	Total Expenditures	<u>29,626</u>		

Highlights:

The increase in projected revenues for fiscal year 2009 anticipates the opening of the new Best Western located near the Marina along State Route 14.

**City of Washougal
2009 Annual Budget**

Fund 110 Transportation Impact Fees Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
330-000-00	Grant Revenue	47,985	520,000	520,000
340-000-00	Impact Fees	400,080	262,984	131,492
360-000-00	Interest and Rents	55,170	53,415	25,550
390-000-00	Other Revenue Sources	0	0	0
Subtotal Revenues		503,235	836,399	677,042
308-000-00	Beginning Fund Balance	1,002,457	1,112,810	1,460,000
Total Revenue		<u>1,505,692</u>	<u>1,949,209</u>	<u>2,137,042</u>
Expenditures				
		TIF credits-reserved	181,646	
		Highway 14 Match	75,000	
		E Street Corridor Road Diet	<u>1,170,000</u>	
Subtotal Expenditures		1,426,646		
Ending Fund Balance-Future Transportation Projects		<u>710,396</u>		
Total Expenditures		<u>2,137,042</u>		

Highlights:

The grant revenue will help offset the E Street Road Diet costs. Additional grant revenue has been earmarked for the City for the E Street project, but will not be realized until fiscal year 2010.

City of Washougal
2009 Annual Budget

Fund 118 PEG Fees Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
320-000-00	Licenses and Permits	32,851	30,000	30,000
360-000-00	Interest and Rents	5,802	4,968	1,453
390-000-00	Other Revenue Sources	0	0	0
	Subtotal Revenues	38,653	34,968	31,453
308-000-00	Beginning Fund Balance	<u>102,017</u>	<u>103,500</u>	<u>83,000</u>
	Total Revenue	<u>140,670</u>	<u>138,468</u>	<u>114,453</u>
Expenditures				
	Web Page Services	25,000		
	Other Communications Services	74,453		
	Newsletter Services	15,000		
	Subtotal Expenditures	114,453		
	Ending Fund Balance	0		
	Total Expenditures	<u>114,453</u>		

**City of Washougal
2009 Annual Budget**

Fund 141 Drug Seizure Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
330-000-00	Federal and State Grants	0	0	0
360-000-00	Interest and Rents	1,626	1,573	569
369-000-00	Confiscated Property	<u>12,088</u>	<u>11,000</u>	<u>8,000</u>
	Subtotal Revenues	13,714	12,573	8,569
308-000-00	Beginning Fund Balance	<u>28,883</u>	<u>32,764</u>	<u>32,500</u>
	Total Revenue	<u>42,597</u>	<u>45,337</u>	<u>41,069</u>
Expenditures				
	Subtotal Expenditures-Drug Enforcement Equipment	41,069		
	Ending Fund Balance	0		
	Total Expenditures	<u>41,069</u>		



Debt Service Fund

**City of Washougal
2009 Annual Budget**

Fund 212 UTGO Debt Service-Police Station Bond

		2007 Actual	2008 Budget	2009 Approved
Revenues				
311-000-00	Property Taxes	127,875	129,000	118,000
390-000-00	Investment Interest	<u>2,080</u>	<u>202</u>	<u>298</u>
	Subtotal Revenues	129,955	129,202	118,298
308-000-00	Beginning Fund Balance	<u>13,159</u>	<u>4,200</u>	<u>17,000</u>
	Total Revenue	<u>143,114</u>	<u>133,402</u>	<u>135,298</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	126,713		
	Ending Fund Balance	8,585		
	Total Expenditures	<u>135,298</u>		

Capital Projects Fund

**City of Washougal
2009 Annual Budget**

Fund 315 Downtown Revitalization Project Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
330-000-00	Federal and State Grants	543,000	0	0
360-000-00	Interest Earnings	183,853	0	0
367-000-00	Private Donations	177,086	0	0
390-000-00	Transfers from Other Funds	<u>222,642</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	1,126,581	0	0
308-000-00	Beginning Fund Balance	<u>4,977,625</u>	<u>370,000</u>	<u>180,000</u>
	Total Revenue	<u>6,104,206</u>	<u>370,000</u>	<u>180,000</u>
Expenditures				
	Transfer to Downtown Revitalization Bond Fund		180,000	
	Subtotal Expenditures		180,000	
	Ending Fund Balance-construction contingency		0	
	Total Expenditures		<u>180,000</u>	

Highlights:

This capital fund was created solely for the purpose of tracking the construction costs associated with the Downtown Revitalization Improvement Project. Now that the project is complete, this fund will be closed through transfer of the remaining monies into the Downtown Revitalization Bond repayment fund. (The residual money in this fund came from the original proceeds of the bond, thus will now be used to pay down the bond debt.)

**City of Washougal
2009 Annual Budget**

Fund 350 Capital Projects/CDBG Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
330-000-00	Federal and State Grants	5,677	120,000	0
360-000-00	Interest and Rents	11,148	5,000	0
390-000-00	Other Revenue Sources	<u>110,000</u>	<u>35,000</u>	<u>0</u>
	Subtotal Revenues	126,825	160,000	0
308-000-00	Beginning Fund Balance	<u>275,034</u>	<u>280,000</u>	<u>195,000</u>
	Total Revenue	<u>401,859</u>	<u>440,000</u>	<u>195,000</u>
Expenditures				
	Transfer to General Fund		195,000	
	Subtotal Expenditures		195,000	
	Ending Fund Balance-CDBG project carryover costs		0	
	Total Expenditures		<u>195,000</u>	

Highlights

Because the City must first expend money before receiving revenues from the CDBG grant program, the City in the past transferred money into this fund to help with cash flow needs. All outstanding CDBG projects are now complete and the City did not pursue additional projects for 2009, thus this fund is no longer needed. For the 2009 budget, to close out this fund, its remaining balance is being transferred to the General Fund.

**City of Washougal
2009 Annual Budget**

Fund 351 Building Contingency Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
360-000-00	Interest and Rents	35,262	31,440	11,874
390-000-00	Other Revenue Sources	<u>150,000</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	185,262	31,440	11,874
308-000-00	Beginning Fund Balance	<u>475,494</u>	<u>655,000</u>	<u>678,513</u>
	Total Revenue	<u>660,756</u>	<u>686,440</u>	<u>690,387</u>
Expenditures				
		Subtotal Expenditures	0	
		Ending Fund Balance	<u>690,387</u>	
		Total Expenditures	<u>690,387</u>	

Highlights:

It was recommended that transfers into the building contingency fund be suspended until the City's retail/commercial base grows in 2008. This will ease pressures on the revenue streams for the general fund and utility funds.

Utility Funds

**City of Washougal
2009 Annual Budget**

Fund 401 Water/Sewer Operations and Maintenance Revenue Summary

		2007 Actual	2008 Budget	2009 Approved
343-000-00	Water Sales	1,908,778	1,808,412	1,877,585
343-000-00	Sewer Sales	1,644,025	1,735,866	1,816,000
340-000-00	General Government Charges	118,585	88,676	104,000
360-000-00	Interest and Rents	56,144	43,200	14,000
369-000-00	Miscellaneous Sales	50	0	0
390-000-00	Other Revenue Sources	1,193	0	<u>0</u>
	Subtotal	3,728,775	3,676,154	3,811,585
308-000-00	Beginning Fund Balance	765,777	900,000	800,000
	Total	4,494,552	4,576,154	<u>4,611,585</u>
		Subtotal Expenses	4,058,806	
		Ending Fund Balance	552,779	
		Total Expenses	<u>4,611,585</u>	

Highlights

Due to the current state of the local economy and the slow down in growth, the City did not propose any rate increases for water or sewer with the 2009 Budget. The increases in these revenues over 2008 levels represents new accounts anticipated due to population growth.

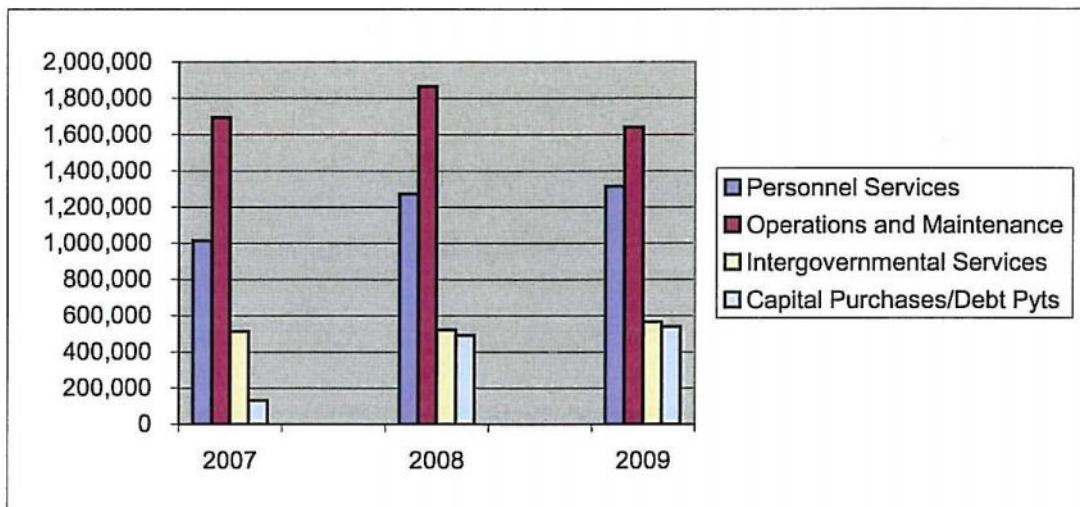
The overall 2009 budget expense request is below that requested in 2008. This is due to many factors, including the slow down in growth, the acknowledgement of the current economic state, etc. This was possible by cutting any proactive programs for the utility and only budgeting for maintaining the existing utility through a reactionary status.

The capital appropriation amount represents transfers to the capital bond payments funds and payments of the public works trust fund loans outstanding. Other capital purchases/construction projects are appropriated in the 406 fund.

**City of Washougal
2009 Annual Budget**

Fund 401 Water-Sewer Operations & Maintenance

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	1,011,601	1,272,226	1,314,154
Operations and Maintenance	1,694,519	1,866,133	1,641,891
Intergovernmental Services	512,300	521,305	564,727
Capital Purchases/Debt Pyts	<u>131,175</u>	<u>490,565</u>	<u>538,034</u>
Total Water/Sewer O&M Services	<u>3,349,595</u>	<u>4,150,229</u>	<u>4,058,806</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Works Director	0.45	0.45	0.65
PW Superintendent	0.45	0.45	0.00
Assistant Public Works Director	0.00	0.00	0.57
Water/Sewer Manager	0.00	0.00	1.00
Executive Assistant	0.55	0.55	0.65
Administrative Assistant	0.80	0.80	0.70
Construction Inspector/Engineering Tech.	0.00	0.00	0.40
Maintenance Worker I/II/III	10.80	10.80	10.40
Totals	13.05	13.05	14.37

**City of Washougal
2009 Annual Budget**

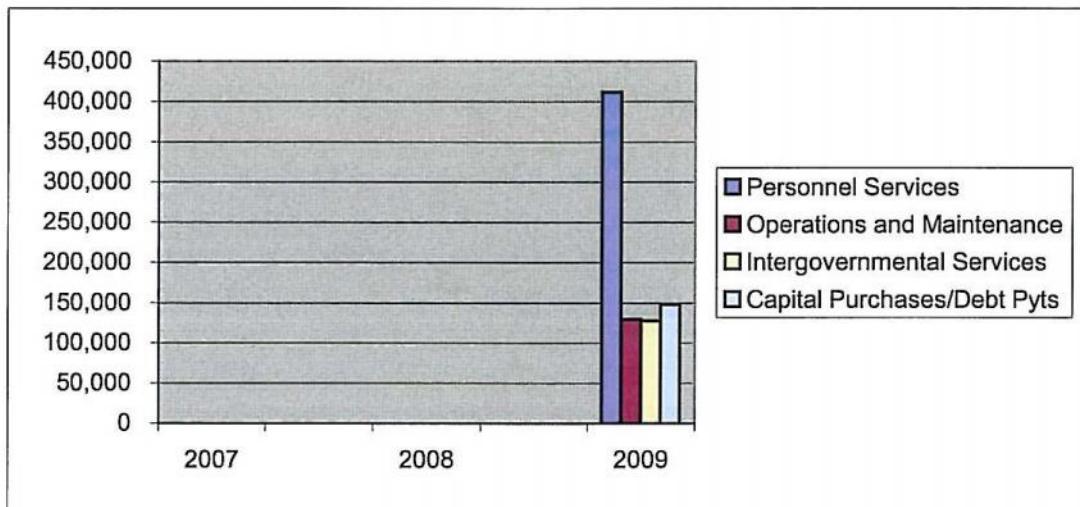
Fund 403 Stormwater Utility Revenue Summary

		2007 Actual	2008 Budget	2009 Approved
343-000-00	Monthly Rates	0	0	809,800
343-000-00	Connection/Development Charges	0	0	41,000
360-000-00	Interest and Rents	0	0	1,800
369-000-00	Miscellaneous Sales	0	0	0
390-000-00	Other Revenue Sources	0	0	<u>100,000</u>
	Subtotal	0	0	952,600
308-000-00	Beginning Fund Balance	0	0	0
	Total	0	0	<u>952,600</u>
			Subtotal Expenses	816,400
			Ending Fund Balance	136,200
			Total Expenses	<u>952,600</u>

**City of Washougal
2009 Annual Budget**

Fund 403 Stormwater Utility

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	0	0	411,600
Operations and Maintenance	0	0	129,600
Intergovernmental Services	0	0	127,500
Capital Purchases/Debt Pyts	0	0	147,700
Total Water/Sewer O&M Services	0	0	816,400



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Streets/Stormwater Manager	0.00	0.00	0.50
Maintenance Worker I/II/III	0.00	0.00	3.00
Totals	0.00	0.00	3.50

**City of Washougal
2009 Annual Budget**

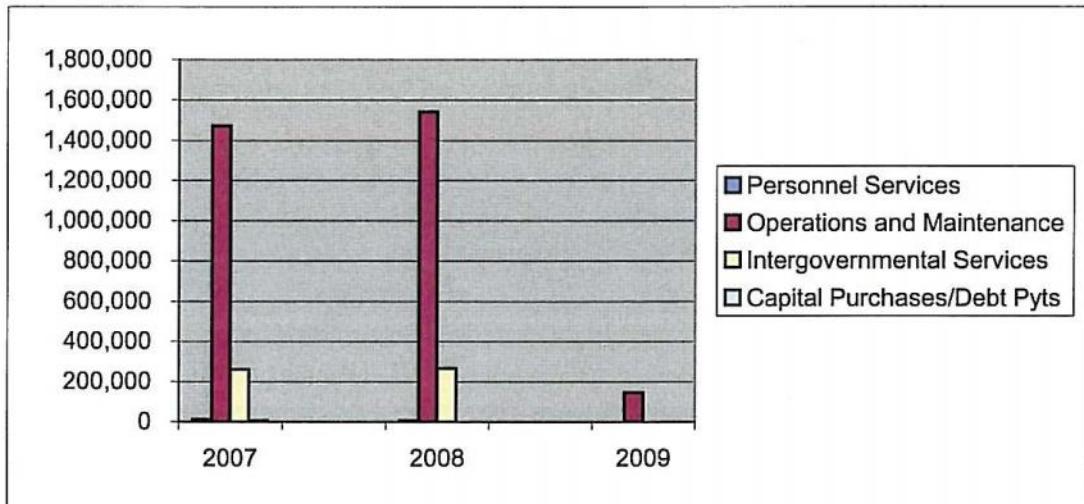
Fund 404 Garbage Services Fund

		2007 Actual	2008 Budget	2009 Approved
343-000-00	Garbage Sales	1,802,118	1,819,874	146,574
360-000-00	Interest and Rents	5,212	6,912	<u>207</u>
	Subtotal	1,807,330	1,826,786	146,781
308-000-00	Beginning Fund Balance	94,289	144,000	0
	Total	1,901,619	1,970,786	<u>146,781</u>
			Subtotal Expenses	146,781
			Ending Fund Balance	-
			Total Expenses	<u>146,781</u>

**City of Washougal
2009 Annual Budget**

Fund 404 Garbage Services Fund

	2007 Actual	2008 Budgeted	2009 Approved
Personnel Services	10,938	6,896	0
Operations and Maintenance	1,472,749	1,542,937	146,782
Intergovernmental Services	260,031	265,832	0
Capital Purchases/Debt Pyts	4,424	0	0
Total Garbage O&M Services	<u>1,748,142</u>	<u>1,815,665</u>	<u>146,782</u>



Personnel Schedule (full-time equivalents)

Position	2007 Actual	2008 Budgeted	2009 Approved
Public Works Director	0.05	0.05	0.00
PW Superintendent	0.05	0.05	0.00
Totals	0.10	0.10	0.00

**City of Washougal
2009 Annual Budget**

Fund 406 Water/Sewer Capital Revenue Summary

		2007 Actual	2008 Budget	2009 Approved
330-000-00	Public Works Trust Fund Loans	1,062,309	5,161,500	3,101,000
343-000-00	Development Fees	2,071,983	1,026,000	520,695
360-000-00	Interest and Rents	62,452	24,000	<u>16,688</u>
	Subtotal	3,196,744	6,211,500	3,638,383
308-000-00	Beginning Fund Balance	1,515,140	500,000	953,592
	Total	4,711,884	6,711,500	<u>4,591,975</u>
		Subtotal Expenses		4,584,750
	Ending Fund Balance-PWTF Reserve			7,225
	Ending Fund Balance-Capital Construction Reserve			0
	Subtotal-Ending Fund Balance			<u>7,225</u>
	Total Expenses			<u>4,591,975</u>

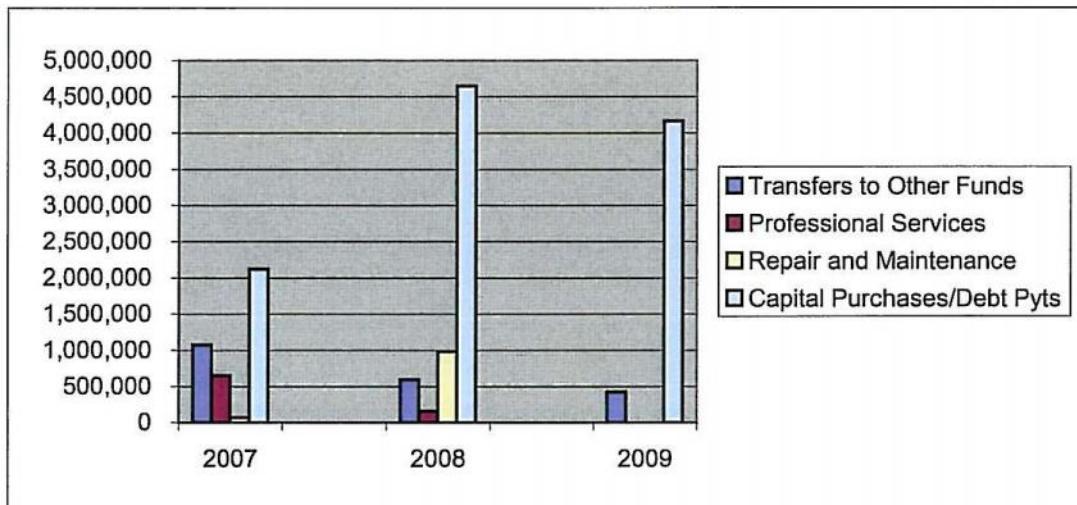
Highlights

Expenses can exceed revenues due to the timing of construction projects. Revenues are accumulated over a multi-year period until such time as construction projects are needed. The only two construction projects still outstanding for 2009 are the WWTP Headworks and the #4 Force Main projects, both of which have Public Works Trust Fund Loans. The remaining expenses in this fund are for debt service payments and taxes.

**City of Washougal
2009 Annual Budget**

Fund 406 Water-Sewer Capital Services

	2007 Actual	2008 Budgeted	2009 Approved
Transfers to Other Funds	1,075,301	591,674	421,300
Professional Services	648,748	156,000	0
Repair and Maintenance	67,545	981,699	0
Capital Purchases/Debt Pyts	<u>2,118,407</u>	<u>4,645,341</u>	<u>4,163,450</u>
Total Water/Sewer Capital Services	<u>3,910,001</u>	<u>6,374,714</u>	<u>4,584,750</u>



Personnel Schedule (full-time equivalents) - None

Highlights

The 2009 budget includes the following:

#4 Force Main	1,625,000
Head Works/Treatment Plant	1,666,000
Debt Service Pyts	690,819

**City of Washougal
2009 Annual Budget**

Fund 408 Sewer Bond Redemption-Wastewater Treatment Plant

		2007 Actual	2008 Budget	2009 Approved
Revenues				
360-000-00	Interest and Rents	24	22	8
397-000-00	Other Financing Sources	<u>617,186</u>	<u>650,876</u>	<u>652,426</u>
	Subtotal Revenues	617,210	650,898	652,434
308-000-00	Beginning Fund Balance	<u>445</u>	<u>467</u>	<u>480</u>
	Total Revenue	<u>617,655</u>	<u>651,365</u>	<u>652,914</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	652,426		
	Ending Fund Balance	<u>488</u>		
	Total Expenditures	<u>652,914</u>		

**City of Washougal
2009 Annual Budget**

Fund 410 Public Works Trust Fund Loan Redemption

		2007 Actual	2008 Budget	2009 Approved
Revenues				
360-000-00	Interest and Rents	0	0	0
397-000-00	Other Financing Sources	<u>0</u>	<u>53,684</u>	<u>337,723</u>
	Subtotal Revenues	0	53,684	337,723
308-000-00	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenue	<u>0</u>	<u>53,684</u>	<u>337,723</u>
Expenditures				
	Subtotal Expenditures-Loan Payments		337,723	
	Ending Fund Balance		<u>0</u>	
	Total Expenditures		<u>337,723</u>	

**City of Washougal
2009 Annual Budget**

Fund 412 Water/Sewer Improvement Bond Redemption

		2007 Actual	2008 Budget	2009 Approved
Revenues				
360-000-00	Interest and Rents	12	11	4
397-000-00	Other Financing Sources	<u>99,348</u>	<u>99,348</u>	<u>99,348</u>
	Subtotal Revenues	99,360	99,359	99,352
308-000-00	Beginning Fund Balance	<u>222</u>	<u>232</u>	<u>238</u>
	Total Revenue	<u>99,582</u>	<u>99,591</u>	<u>99,590</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	99,348		
	Ending Fund Balance	<u>242</u>		
	Total Expenditures	<u>99,590</u>		

Internal Service Funds

**City of Washougal
2009 Annual Budget**

Fund 510 Employment Security Fund

		2007 Actual	2008 Budget	2009 Approved
Revenues				
360-000-00	Interest and Rents	819	2,208	3,150
397-000-00	Employment Security Receipts	<u>89,034</u>	<u>116,405</u>	<u>121,217</u>
	Subtotal Revenues	89,853	118,613	124,367
308-000-00	Beginning Fund Balance	<u>3,052</u>	<u>46,000</u>	<u>180,000</u>
	Total Revenue	<u>92,905</u>	<u>164,613</u>	<u>304,367</u>
Expenditures				
	Subtotal Expenditures-Unemployment Costs	75,000		
	Ending Fund Balance	<u>229,367</u>		
	Total Expenditures	<u>304,367</u>		

**City of Washougal
2009 Annual Budget**

Fund 520 Equipment Rental and Replacement

		2007 Actual	2008 Budget	2009 Approved
Revenues				
360-000-00	Interest and Rents	8,571	8,020	0
397-000-00	Other Financing Sources	0	0	0
	Subtotal Revenues	8,571	8,020	0
308-000-00	Beginning Fund Balance	<u>158,511</u>	<u>167,091</u>	<u>172,106</u>
	Total Revenue	<u>167,082</u>	<u>175,111</u>	<u>172,106</u>
Expenditures				
		Subtotal Expenditures	172,106	
		Ending Fund Balance	0	
		Total Expenditures	<u>172,106</u>	

Highlights:

This fund's revenues have been amassed to help defray the costs to replace our large "rolling stock" equipment, such as the City's street sweeper. To help ease the start up costs to the City's Stormwater Utility Fund (Fund 403), it has been determined to purchase the replacement street sweeper from this fund and then close the fund until such time as the City's economic outlook improves enough to revisit the start up of an Equipment Rental and Replacement Fund.

Appendices

Summary-Capital Items over \$10,000

Page	Item	Amount
15	Community Garden Improvements	\$10,000
16	HTE Software Integration System	\$150,000
19	Fire Safety Equipment (Rescue Tool)	\$28,000
22	Sidewalk Replacement Program	\$20,000
22	Railroad Crossing Upgrades	\$50,000
22	Bucket Truck	\$30,000
22	Street Sweeper (remaining cost in Fund 520)	\$30,000
28	SR 14 Pedestrian Tunnel	\$2,131,300
28	Off Leash Dog Park	\$46,000
29	Eldridge Park Improvements	\$30,000
29	Washougal River Trail Development	\$75,000
29	Schmid Ball Fields Development	\$323,000
30	Street Overlay/Slurry Seal Program	\$150,000
33	E Street Corridor Road Diet	\$1,170,000
33	SR 14 Roundabouts/Improvements	\$75,000
44	Upper Wellfield "Point of Entry" Improvements	\$20,000
46	Utility Truck	\$49,100
46	Slope Mower	\$49,100
46	Stormwater Repairs	\$49,500
50	#4 Force Main	\$1,625,000
50	Head Works/Treatment Plant Expansion	\$1,666,000
56	Street Sweeper	<u>\$172,106</u>
Total for Capital (all funds)		<u><u>\$7,949,106</u></u>

**City of Washougal
2009 Annual Budget**

Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
City Administrator	1	Administration	100
Human Resources Director	1	Human Resources	100
Finance Director/City Clerk	1	Finance	100
Assistant Finance Director	1	Finance	100
Accounting Manager	1	Finance	100
Accounting Clerks/Deputy Clerk	3.89 0.11	Finance Administration	100
Police Chief	1	Police	100
Police Administrative Assistant	2.4	Police	100
Sergeants	3	Police	100
Corporals	2	Police	100
Police Officers	14	Police	100
Animal Control Officers	2	Animal Control	100
Community Development Director	1	Community Dev.	100
Senior Planner	1	Community Dev.	100
Executive Administrative Assistant	1	Community Dev.	100
Office Assistant	1	Community Dev.	100
Code Enforcement Officer	1	Community Dev.	100
Building Official	1	Community Dev.	100
Building Inspector	3	Community Dev.	100
Construction Inspector	0.6 0.4	Engineering Water/Sewer	60 40
Permit Technician	1	Community Dev.	100

subtotal FTEs this page: 44.4

**City of Washougal
2009 Annual Budget**

Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
Public Works Director	1	Parks	0.05
		City Buildings	0.05
		Streets	0.25
		Water/Sewer	0.65
Public Works Executive Assistant	1	Parks	0.05
		City Buildings	0.05
		Streets	0.25
		Water/Sewer	0.65
Assistant Public Works Director	1	City Buildings	0.05
		Streets	0.38
		Water/Sewer	0.57
Public Works Administrative Assistant	1	Parks	0.10
		Streets	0.20
		Water/Sewer	0.70
Parks/Cemetery/Facilities Manager	1	Parks	0.75
		City Buildings	0.25
Streets/Stormwater Manager	1	Streets	0.50
		Stormwater	0.50
Water/Sewer Systems Manager	1	Water/Sewer	100
Maintenance Worker I/II/III	22	Parks (2.65)	100
		City Buildings (1.3)	100
		Streets (4.4)	100
		Cemetery (.25)	100
		Water/Sewer (10.4)	100
		Stormwater (3.00)	100
Fire Chief/Marshall	1	Fire/EMS	100
Fire Administrative Assistant	1	Fire/EMS	100
Fire Captain	3	Fire/EMS	100
Firefighter/EMT	6	Fire/EMS	100
subtotal FTEs this page:	40		
total FTEs city wide:		<u>84.4</u>	

Annual Budget - Glossary

annual report - the official fiscal report of the government, including statements and supporting notes. This report is prepared at the close of each fiscal year and submitted to the state auditor's office no later than May 30th of each subsequent year.

appropriations - fiscal authorizations made by the council as adopted each year in the budget ordinance. These authorizations cannot be exceeded by city officials without additional authorization by the council, usually through a budget amendment.

arterial streets - through street, main thoroughfare

assessment/assessed valuation - valuation of property, most commonly for tax purposes

AWC - Association of Washington Cities

BARS - Budgeting, Accounting, and Reporting System - state mandated accounting system to be used by all governmental entities within Washington state

bond - a debt instrument/written promise to pay a specific sum of money at a specific future date along with periodic interest paid at a specific percentage rate. Typically used for long term financing of capital projects. Bonds can be paid through property taxes and/or a specific revenue stream.

BAN - Bond anticipation notes - short term interest bearing notes issued in anticipation of bonds to be issued at a later date. BANS allow for the upfront cash to pay for the construction of the related capital project and are then retired from the proceeds of the related bond sale.

budget - the official authorization of financial appropriations for a given period under which the city officials can operate.

budget adjustment - information adjustments within an already approved appropriation level that does not change the already approved appropriation level.

budget amendment - legal adjustments that increases or decreases a previously approved appropriation level. Amendments can only be made by the council through an ordinance after the appropriate public hearing(s).

capital - items with a useful life of more than one year and a value of over \$10,000.

capital facilities plan - a plan of proposed capital expenditures to be incurred over a fixed period, typically six years.

CDBG - Community Development Block Grant - federal grant funds administered by Clark County for the state's Department of Community Trade and Economic Development (CTED) targeted specifically for low to moderate income projects.

Clarifier - a structure in which wastewater (sewage) is held for a period of time to allow the heavy solids to settle and the lighter solids to float to the top. Solids are then removed accordingly.

Annual Budget - Glossary

comprehensive plan - a land use planning document that establishes objectives, goals, and policies to accommodate future growth in order to balance the needs of housing and jobs with preservation of resource land and to bring the City into compliance with the requirements of the state's Growth Management Act.

contingency - a budgetary reserve set aside for emergencies or unforeseen expenditures; an event or condition that may occur by chance.

debt service - payment of interest and repayment of principal to holders of the City's debt instruments (bonds, LIDs, loans, etc.)

debt service fund - a fund established to account for the accumulation of resources for, and the payment of, general long term debt principal and interest. Does not include debt incurred by the utility funds.

depreciation - expiration in the service life of capital assets attributable to wear and tear, deterioration, action of physical elements, inadequacy, or obsolescence; that portion of the cost of a capital asset charged as an expense during a particular period.

DOE - Department of Ecology

DRIC - Downtown Revitalization and Implementation Committee

effluent - liquid waste discharged from a sewage system

EMS - emergency medical services

EMT - emergency medical technician

ending fund balance - cash balance remaining at the end of the fiscal year available for use in the next fiscal year (as the next year's beginning fund balance)

ER&R - equipment rental and replacement

ERP - enterprise resource program, a fully integrated information technology program

fiduciary funds - funds used to account for assets held by the City in a trustee capacity or as an agent for other funds.

fiscal year - a twelve month period designated as the operating year by the city. For Washougal, the fiscal year is the calendar year.

fixed costs - regular, recurring costs of a steady nature, generally such as overhead costs (utilities, insurance, etc.)

FTE - full time equivalent

Annual Budget - Glossary

fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities and/or objectives.

GO - General Obligation - having the full backing of the property value for a given tax district

LTGO - Limited Tax GO - indebtedness incurred by council motion limited to
3/4 of 1% of the assessed property value of the taxing district

UTGO - Unlimited Tax GO - indebtedness incurred with a vote of the people beyond
what is available through LTGO, limited to 2 1/2% of assessed property value

governmental funds - funds used to account for all financial resources and transactions not required or elected to be accounted for in another fund. Also known as a current expense fund.

grant - a contribution of assets, usually cash, from one entity to another. Typically, contributions are made to the city from state or federal agencies to be used for a specific purpose.

guaranty fund - a fund established by a bond issuer (the City) holding assets as security for the payment of one or more bond issues.

hotel/motel taxes - taxes collected on overnight hotel/motel stays used specifically for the promotion of tourism activities that can reasonably lead to overnight hotel/motel stays.

HTE/Sungard - ERP software package purchased by the city to integrate its IT systems.

impact fees - fees assessed on new development to help offset the costs of the increased public capital facility needs created by the new development typically charged for parks, schools, and transportation.

indigent - poor, infirmed; inability to pay.

infrastructure - underlying foundation, specifically the basic public installations and facilities, on which the continuance and growth of a jurisdiction depends, such as roads, streets, sewer systems, water systems, sidewalks, etc.

intergovernmental - between two or more governmental entities

interlocal - intergovernmental agreements for goods and/or services

internal service funds - funds used to account for the financing of goods and services provided by one department or agency to other departments or agencies within the City on a cost reimbursement basis.

IT - information technology

LGIP - Local Government Investment Pool - State administered investment pool used by political jurisdictions to improve investment performance through economy of scale

Annual Budget - Glossary

liabilities - debts and/or other legal obligations arising out of transactions made by the city in the course of operations that must be liquidated, renewed, or refunded (paid) at some future date.

LID - Local Improvement District - assessment districts created to help fund various improvements such as water lines, sewer lines, infrastructure, etc. Assessments for the LIDs are paid by the benefited property owners within the established district.

LTGO bonds - see GO bonds

M&O - maintenance and operations

mandate/mandated - required by law; usually a directive from another, higher level governmental entity/agency.

Multi-modal - more than one facility that promotes movement, such as streets, sidewalks, bike lanes, etc.

ordinance - enactment, rule, or law passed by local government authority

PEG - Public, Educational and Government; fees collected through the cable bill to finance the cost of providing information to the public about the government's activities as authorized through the cable franchise agreement

per capita - a measurement/rate established based on each member of the population.

perpetual care - long term care of the cemetery; a portion of cemetery lot sales are collected into the perpetual care fund, as required by RCW, to provide for the ongoing maintenance of the cemetery after all lots are sold.

POTW - publicly owned treatment works - proper name for the wastewater (sewage) treatment plant.

proprietary/enterprise funds - funds used to account for services to the general public where all or most of the costs, including depreciation, are financed or recovered through outside user fees.

PW - Public works

PWTF - public works trust fund - state revolving low interest loan fund for capital infrastructure projects granted on a competitive basis.

RCW - Revised Code of Washington - the codified laws, rules, and enactments of the state of Washington

REET - Real Estate Excise Tax - tax on the sale of real estate property that is limited in use by state statute, typically only used for construction costs for public capital projects.

resolution - something resolved by local government authority

Annual Budget - Glossary

revenue bonds - bonds issued to finance long term projects pledging the future revenues (user fees) as a repayment source. Typically used in the proprietary funds for water and sewer capital projects.

riparian - situated or taking place along or near the bank of a river

road diet - road redesign that decreases the number of existing lanes

RTC - Regional Transportation Council

SCBA - self contained breathing apparatus (fire)

slurry seal - used to fill cracks and seal areas of old pavement, to restore a uniform surface texture, to seal the pavement surface to prevent moisture and air intrusion into the pavement, and to improve skid resistance. A slurry seal is a preventative maintenance strategy typically used on streets that are in relatively good condition.

small works roster - list of eligible contractors that may be used by a municipality, based on statutorily prescribed procedures, to award public works contracts up to \$200,000.

special revenue funds - funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Springbrook - finance software suite used to track city financial activity

SR-14 - state route 14

statute/statutory - a law established by a legislative body

system development charges - charges imposed for the recovery of capital expenses typically charged to new connections to utility systems.

tax levy - the amount per thousand of assessed valuation collected by a government to finance services performed for the common good; also known as a milage rate

TIF - transportation impact fee - impact fee specifically assessed for transportation capital projects

trust funds - see fiduciary funds

UTGO bonds - see GO bonds

uv systems - ultraviolet systems - disinfection system to remove microorganisms and pathogenic bacteria before the effluent water is pumped to the Columbia River.

WCIA - Washington Cities Insurance Authority; a group of cities across the state that provides pooled and self-insurance services for liability, auto, property, and all other insurance needs.

WSDOT - Washington State Department of Transportation

Annual Budget - Glossary

WWTP headworks - wastewater treatment plant headworks - area of the WWTP/POTW where all wastewater runs through for initial treatment, typically debris removal through a screening process.

