



2008 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.

Table of Contents

Vision Statement	i
Mayors Message	2
Elected Officials	7
Process and Policies	9
Sustainability Resolution #951	13
Fund Accounting Overview	16
Fund Types Matrix	18
Summary of All Funds	19
Fund 001 General Fund Revenue Summary	21
Fund 001 General Fund Expenditure Summary	22
Council/Legislative	23
Judicial/Court Services	24
Mayor & Administrator	25
Human Resources	26
Finance	27
Legal Services	28
General Government Services	29
Police Services	30
Intergovernmental Services	31
Community Development	32
Engineering	33
Animal Control	34
Parks	35
City Buildings O&M	36
Fund 002 Fire/EMS Fund Revenue Summary	39
Fund 002 Fire/EMS Expenditures	40
Fund 101 Street Fund Revenue Summary	43
Fund 101 Street Fund Expenditures	44
Fund 103 Cemetery Fund Revenue Summary	47
Fund 103 Cemetery Expenditures	48
Fund 604 Cemetery/Perpetual Care	49

Table of Contents

Special Revenue Funds	
104 1st 1/4% Real Estate Excise Taxes	51
105 Park Impact Fees	52
106 2nd 1/4% Real Estate Excise Taxes	53
108 Hotel/Motel Taxes	55
110 Transportation Impact Fees	56
118 PEG Fees	57
141 Drug Seizures	58
Fund 610 Downtown Improvement Bond Guarantee	54
Debt Service Funds	
212 UTGO - Police Station Bonds	61
Capital Projects Funds	
315 Downtown Revitalization	63
350 CDBG Projects	64
351 Building Contingency	65
Utility Funds	
401 Water/Sewer O&M Revenue Summary	67
401 Water/Sewer Expenses	68
404 Garbage Services Revenue Summary	69
404 Garbage Services Expenses	70
406 Water/Sewer Capital Revenue Summary	71
406 Water/Sewer Capital Expenses	72
408 Sewer Bond-Wastewater Treatment Plant	73
410 PWTF Loan Redemption	74
412 Water/Sewer Improvement Bonds	75
Internal Service Funds	
510 Employment Security	77
520 Equipment Rental and Replacement	78
Appendices	
Summary of Capital Items over \$10,000	80
Full Time Equivalent Positions	81
Glossary	83

Mayor's Message

CITY OF WASHOUGAL
MAYOR'S OFFICE

I am pleased to again present a balanced budget for the City of Washougal, Washington, for the calendar year 2008. This budget continues our commitment to sound financial management and continues the high level of service citizens of Washougal deserve and expect. This budget represents an exceptional level of teamwork, collaboration, and hard work, involving all city staff, including the City Council. It provides the quality public services needed in our active and growing City, within a framework of fiscal prudence and conservatively estimated resources.

As you review this budget, I hope it will serve as a useful guide for deliberations about our funding priorities and our vision for the future of our city. 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

The City continues to maintain a lean employment philosophy, with very limited incremental hiring. The 2008 budget does not add any new employees.

In order to ensure our employees can do more with less, the City is committed to using innovative technology to achieve greater efficiencies. The 2008 budget reallocates \$225,000 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 2007. Our safety is no accident. The 2008 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. That is why I am pleased to share some of the major projects that are incorporated into the 2008 budget:

Hathaway Park - Hathaway is our largest park at 15.8 acres in the middle of the City. The park has an upper and lower area. The upper has tennis courts, picnicking areas, play structures for children, and paved walking paths. The lower portion has ball fields, more play structures, picnicking areas and excellent access to the Washougal River. Although the 2008 budget does not identify capital dollars toward improvements to the park, the master plan developed during 2007 will help position the City to better pursue grant opportunities to start these improvements.

George J. Schmid Memorial Fields Phase 2 - The second phase of this project will add two more playing fields and support structures that are identified for project completion. These structures include a concession stand, restroom, bleachers, dugouts, bullpens, and fencing. A fully automated irrigation system will also be installed to better manage water usage while complying

with water conservation efforts. The City of Washougal is working with the Washougal School District to complete the second phase in 2008. The budget reappropriates \$110,000 as a match to private fundraising efforts to complete this phase of the project. The ball fields, once completed, will be a tremendous asset to all users and a facility of which the citizens of Washougal and the school district can be proud.

Dog Park Conceptual Ideas - The City continues to receive interest from the public to research the possibility of a dog park within city limits. Some citizens feel the park rules limit the activity of their pets and would like a specific park that is designed for the pets' interests as well as the publics. The 2008 budget reappropriates \$46,000 to make this happen.

SR-14 Improvements

SR 14 is our city's vital transportation link to the greater metro area. It is also one of the most dangerous stretches of highway in the State. Through our partnership with the City of Camas and Port of Camas/Washougal we successfully convinced our State Legislature in 2005 to appropriate \$40 million for SR 14 improvements. However, we are not sitting on our laurels, as the funded improvements will only reach west Washougal city limits. During 2006, we actively engaged our Congressional and Legislative delegation, WSDOT, and neighboring jurisdictions to support SR 14 improvements through Washougal. Working with the regionally recognized engineering firm of Reid Middleton and landscape architect Chris Freshley, the City of Washougal has created the SR 14 Gateway to the Gorge design proposal. This unique proposal solves several SR 14 issues, drastically reduces accidents and incorporates highway landscaping as an appropriate entry to Washougal and the scenic Columbia River Gorge. We will vigorously work with our State and Congressional leadership in the 2008 session to secure the required funding for this project. The 2008 budget commits \$75,000 as a potential match to help with this effort. Watch for upcoming public presentations to learn more about this exciting project.

Downtown Revitalization

After many long years of discussion and planning I am very proud to announce that the Washougal downtown revitalization is officially underway. The City recently completed the first phase of improvements in our core area, which included improvements to Reflection Plaza. On the private sector side, the Washougal Town Center is close to completion. This 45,000 square foot retail/office complex will breathe new vitality into our historic downtown. This is only the beginning as we are currently working with several more retail, office and residential proposals. When successful, the result in revenues will help to insure Washougal's fiscal health. Separately, but tied to downtown improvements, the City is working on the pedestrian/bicycle tunnel crossing under SR 14 and connecting downtown Pendleton Way with Steamboat Landing and the Columbia River. Through the efforts of Congressman Baird the initial funding of \$1.2 million is secured. Additional grant funding was also secured bringing the project total to \$2.55 million. This project can be found in Fund 110—Transportation Improvement Fund.

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 2008 budget includes money to begin an internal sustainability program in the Mayor/Administrator budget and includes money in the Garbage Fund for an expanded recycling program in support of this effort. The City has been 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 2008 budget reappropriates \$20,000 in Fund 104—REET to continue our sidewalk improvement program that was begun in 2007.

Revenues

Initiative 747, which capped property tax increases at 1%, was recently found to be unconstitutional by our State's Supreme Court. Despite the elimination of this cap, the 2008 budget projects property tax increases at only the 1% previously allowed. This was done to continue to honor the intent of the initiative as it was passed by the voters. However, in order to accommodate the service requests made by the various departments, the 2008 budget does recommend using projected beginning fund balances (the City reserves) to balance the budget requests.

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 are only anticipating 120. 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 4% in anticipating population based revenues. And interest rates on our investments, anticipated at 4.8%, help to offset the conservative building revenues.

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.

Closing

In closing, my hope is that this document will provide a better understanding of the City's operation and direction as we strive to maintain and improve the quality of life in the City of Washougal. We recognize the need for a strong economic, cultural and social base to maintain and improve our identity as a City.

The future for the City of Washougal is exciting, challenging, and filled with opportunity. The calendar year 2008 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.

It is my personal goal to provide leadership for the employees of the City of Washougal by creating a vision, establishing the direction and inspiring people to do their best. It is also imperative that we continue to create a culture of empowering our employees to do their job. I will continue to open the lines of communication, both up and down the organization, and I will work hard to assist the City's operations into a unified team.

The end result will be a continuing improvement in our service levels to Washougal's citizens. The first budget workshop was held on November 13, 2007. 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 19, 2007. 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 at a series of workshops after the public hearing, incorporating the comments received. The result is the City of Washougal's 2008 Annual Budget.

Thank you for your consideration.

A handwritten signature in black ink, appearing to read "Stacee Sellers".

Stacee Sellers
Mayor

Elected Officials

2008 ANNUAL BUDGET

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)
173 Russell Senate Office Building
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
Washington, DC 20515
(202) 225-3536, local (360) 695-6292
www.house.gov/baird

STATE REPRESENTATIVES 18TH District

Senator Joseph Zarelli (R)
204 Irv Newhouse Building
PO Box 40418
Olympia, WA 98504-0418
(360) 786-7524

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

2008 ANNUAL BUDGET

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

PROCESS AND POLICIES

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.

2008 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

PROCESS AND POLICIES

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

2008 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 2008, the General Fund contingency reserve is \$1,184,252.00

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. For October 2007, the rate of return was 4.9108%.

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 readressed to verify that adequate resources are available to fund the amendment. If

2008 ANNUAL BUDGET

PROCESS AND POLICIES

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;

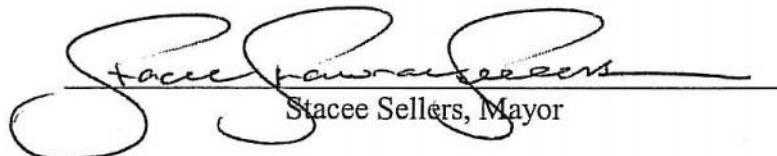
**NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF
THE CITY OF WASHOUGAL, WASHSINGTON, THAT IN ORDER TO
INITIATE MEANINGFUL SUSTAINABILITY, THE CITY WILL BEGIN THE
FOLLOWING:**

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 OPPORTUNITES 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:**

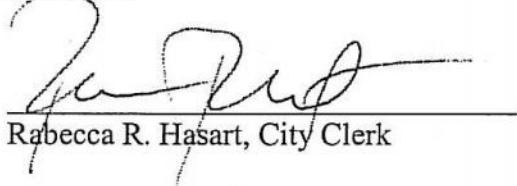
1. Developing and encouraging water conservation programs and policies for use by our citizens and businesses.
2. Creating incentives and considering requirements for green buildings.
3. Joining and collaborating with other cities and organizations that are leaders in seeking sustainability.
4. Creating 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-five 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-five 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.

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 five 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

2008 ANNUAL BUDGET

FUND ACCOUNTING OVERVIEW

for the City. Fund 406 collects the system development charges for water and sewer and accounts for the major capital projects for these systems. And funds 408, 410 and 412 account for the debt associated with the various proprietary funds.

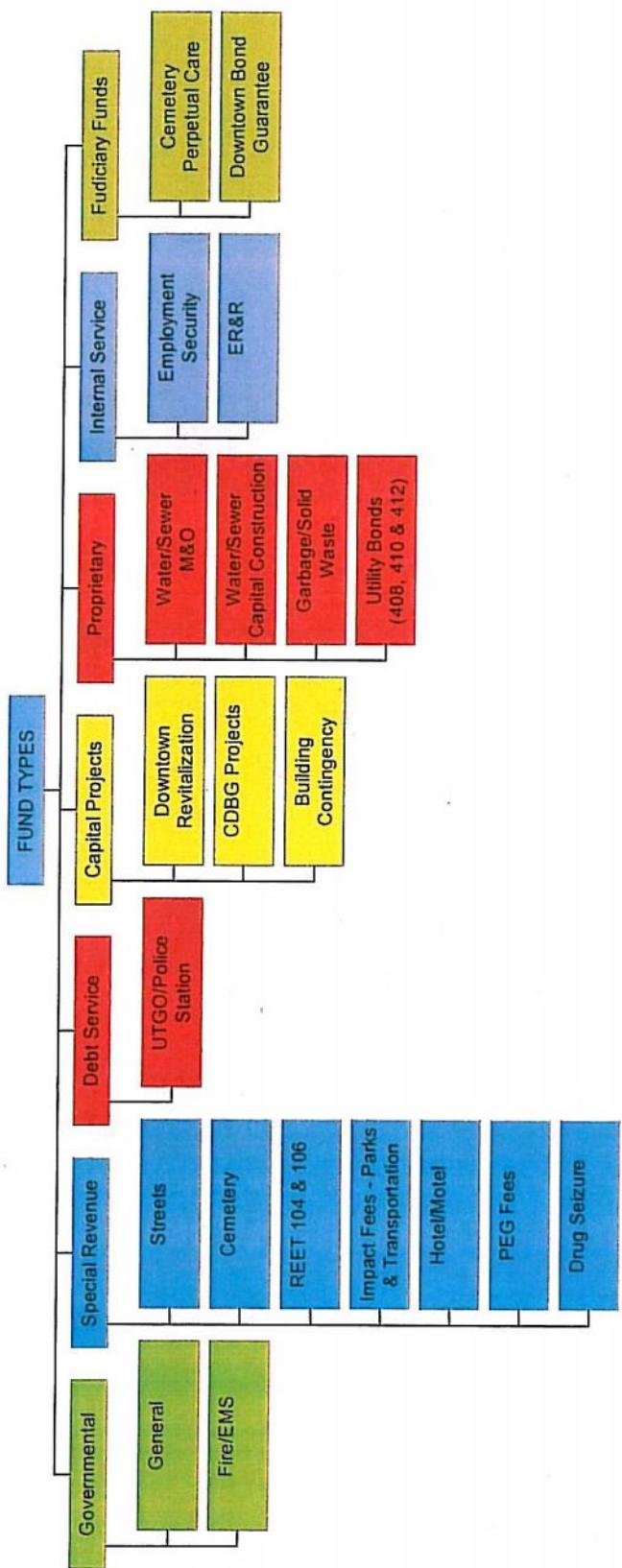
Internal Service Funds

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-2008 Annual Budget

Fund	Description	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General Fund	\$2,805,751	\$7,012,556	\$7,906,378	\$1,911,929
002	Fire Service Fund	\$1,000,000	\$2,553,824	\$2,535,732	\$1,018,092
101	City Street Fund	\$350,000	\$1,473,989	\$1,473,989	\$350,000
103	Cemetery Fund	\$10,128	\$52,647	\$52,736	\$10,039
604	Cemetery Perpetual Care Fund	\$276,260	\$4,750	\$0	\$281,010
104	REET-1st 1/4%	\$628,538	\$2,930,170	\$2,871,000	\$687,708
105	Park Development Fund	\$755,000	\$261,840	\$295,000	\$721,840
106	REET-2nd 1/4%	\$728,000	\$384,944	\$585,000	\$527,944
610	Downtown Bond Guarantee Fund	\$1,100,000	\$0	\$0	\$1,100,000
108	Hotel Motel Tax	\$39,247	\$8,384	\$47,631	\$0
110	Transportation Development	\$1,112,810	\$836,399	\$1,501,078	\$448,131
118	Peg Fees	\$103,500	\$34,968	\$138,468	\$0
141	Drug Seizure Fund	\$32,764	\$12,573	\$45,337	\$0
212	UTGO Bond Redemption Fund	\$4,200	\$129,202	\$128,883	\$4,519
315	Downtown Revitalization Project	\$370,000	\$0	\$370,000	\$0
350	Capital Projects Fund	\$280,000	\$160,000	\$350,000	\$90,000
351	Building Contingency Fund	\$655,000	\$31,440	\$50,000	\$636,440
401	Water/Sewer Fund	\$900,000	\$3,676,154	\$4,150,229	\$425,925
404	Garbage Fund	\$144,000	\$1,826,786	\$1,815,665	\$155,121
406	Water/Sewer Constr. Reserve	\$500,000	\$6,211,500	\$6,374,714	\$336,786
408	Water/Sewer Bond Redemption	\$467	\$650,898	\$650,876	\$489
410	PWTF Loan Redemption	\$0	\$53,684	\$53,684	\$0
412	Water/Sewer Bond Redemption	\$232	\$99,359	\$99,348	\$243
510	Empl. Security Reserve Fund	\$46,000	\$118,613	\$50,000	\$114,613
520	Vehicle Rental Fund	\$167,091	\$8,020	\$0	\$175,111
GRAND TOTAL		<u>\$12,008,988</u>	<u>\$28,532,700</u>	<u>\$31,545,748</u>	<u>\$8,995,940</u>

General Fund

**City of Washougal
2008 Annual Budget**

Fund 001 - General Fund Revenue Summary

		2006 Actual	2007 Budget	2008 Approved
311-000-00	General Property Taxes	693,009	1,124,000	1,180,739
313-000-00	Retail Sales Taxes/Criminal Justice	1,704,068	1,774,505	1,449,440
316-000-00	Utility Taxes	1,478,451	1,650,357	1,665,971
317-000-00	Leasehold and Gambling Taxes	111,696	121,615	94,192
322-000-00	Licenses and Permits	737,687	594,060	414,025
330-000-00	State and Federal Grants	22,305	0	45,000
335-000-00	State Shared Revenues/Entitlements	223,463	250,210	259,684
338-000-00	Animal Control Fees	55,970	97,273	98,465
340-000-00	General Government Charges	176,223	120,435	70,985
345-000-00	Sub Division Fees	486,895	296,000	253,200
349-000-00	Indirect Cost Recovery	1,060,767	1,079,016	1,225,417
350-000-00	Fines and Forfeitures	142,415	88,875	109,532
360-000-00	Interest and Rents	266,755	131,050	145,906
369-000-00	Miscellaneous Sales	9,425	0	0
390-000-00	Other Revenue Sources	5,169	0	<u>0</u>
	Subtotal	7,174,298	7,327,396	7,012,556
308-000-00	Beginning Fund Balance	3,176,787	2,341,000	<u>2,805,751</u>
	Total	10,351,085	9,668,396	<u>9,818,307</u>
		Subtotal Expenditures	7,906,378	
	Ending Fund Balance-Cash Flow Contingency		1,184,252	
	Unreserved Ending Fund Balance		<u>727,677</u>	
	Subtotal Ending Fund Balance		<u>1,911,929</u>	
	Total Expenditures	<u>9,818,307</u>		

FUND 001-GENERAL FUND EXPENDITURE SUMMARY		2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2008 APPROVED
COUNCIL (01)	68,856	52,658	99,315	87,809	
JUDICIAL (05)	344,983	373,665	435,500	454,125	
MAYOR & ADMINISTRATOR (10)	221,975	215,246	217,530	263,884	
HUMAN RESOURCES (12)	91,003	170,419	176,509	219,090	
FINANCE (15)	493,409	518,484	637,828	702,483	
LEGAL (20)	74,096	70,584	88,350	87,750	
GENERAL GOVT SVCS (25)	92,369	97,704	196,132	190,340	
POLICE (30)	1,861,795	2,184,868	2,510,108	2,728,078	
INTERGOVT SVCS (45)	25,902	27,809	30,735	36,050	
COMMUNITY DEVELOPMENT (50)	732,372	905,267	1,186,492	1,284,201	
ENGINEERING (55)	338,653	401,718	265,823	249,643	
ANIMAL CONTROL (65)	129,275	126,173	218,145	221,929	
PARKS (90)	329,775	342,214	369,206	471,489	
CITY BLDGS M&O (95)	241,255	315,460	377,514	409,507	
subtotal	5,045,718	5,802,269	6,809,187	7,406,378	
PROJECTED REVENUE	7,174,299	7,327,396	7,012,556		
REVENUE OVER EXPENDITURES	1,372,030	518,209	(393,822)		
BEGINNING FUND BALANCE	3,176,787	2,341,000	2,805,751		
CASH FLOW CONTINGENCY	958,207	1,099,727	1,184,252		
ONE TIME PROFESSIONAL SERVICES EXPENDITURES	0	122,600	20,000		
ONE TIME CAPITAL EXPENDITURES	1,460,266	472,500	370,000		
CENTENNIAL PROGRAM/SUPPLIES	0	0	25,000		
TRANSFER TO CITY BUILDING FUND	131,250	131,250	0		
TRANSFER TO FIRE FUND 002	160,000	0	0		
DOWNTOWN IMPROVEMENTS	75,000	75,000	75,000		
TRANSFER TO 350-CDBG CAPITAL FUND	300,000	110,000	35,000		
A/C INTERFUND LOAN	0	0	0		
ENDING FUND BALANCE	1,464,094	848,132	702,677		

2008 One-Time Prof. Services Detail

Pomegranate Center	<u>20,000</u>
	<u>20,000</u>

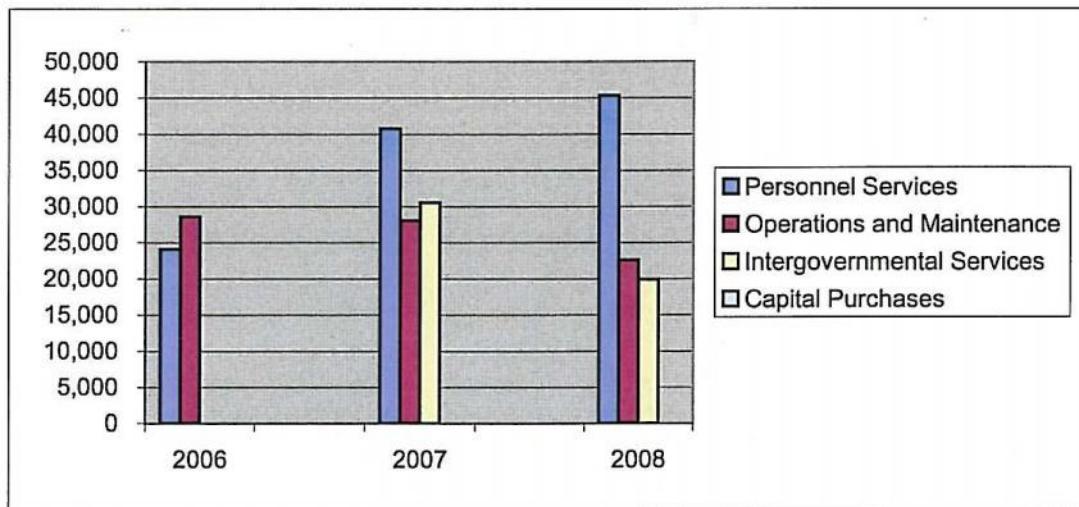
2008 One-Time Capital Summary

Parks Mower	15,000
HTE Software Integration	225,000
Railroad Quiet Zone	130,000
	<u>370,000</u>

**City of Washougal
2008 Annual Budget**

Fund 001-01 Council/Legislative

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	24,091	40,755	45,323
Operations and Maintenance	28,567	28,060	22,586
Intergovernmental Services	0	30,500	19,900
Capital Purchases	0	0	0
 Total Council/Legislative Services	 <u>52,658</u>	 <u>99,315</u>	 <u>87,809</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Council Members	7.00	7.00	7.00

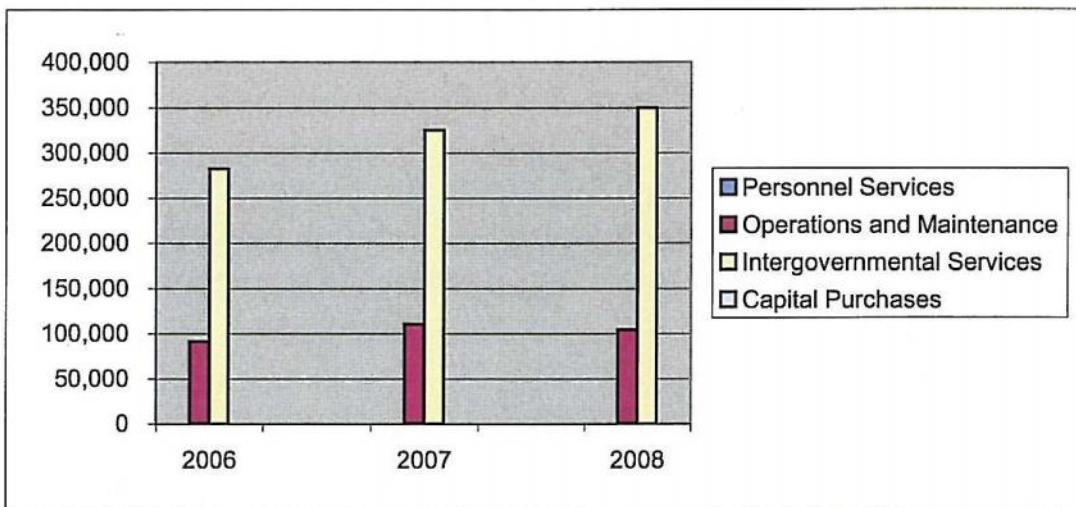
Highlights

The 2008 budget includes one potential trip to Washington D.C. and an increase in personnel services as adopted by the independent salary commission.

**City of Washougal
2008 Annual Budget**

Fund 001-05 Judicial/Court Services

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	0	0	0
Operations and Maintenance	91,312	110,500	104,125
Intergovernmental Services	282,353	325,000	350,000
Capital Purchases	0	0	0
 Total Judicial/Court Services	 373,665	 435,500	 454,125



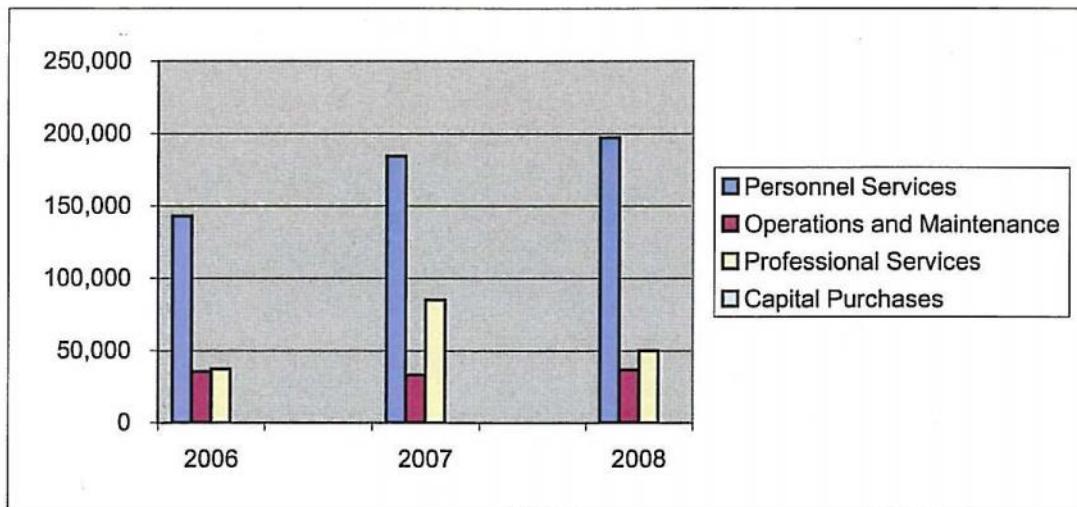
Personnel Schedule (full-time equivalents)

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
2008 Annual Budget**

Fund 001-10 Mayor & Administration

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	142,961	184,386	197,226
Operations and Maintenance	35,259	33,144	36,658
Professional Services	37,026	85,000	50,000
Capital Purchases	0	0	0
 Total Administration Services	 215,246	 302,530	 283,884



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Mayor	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00
Totals	2.00	2.00	2.00

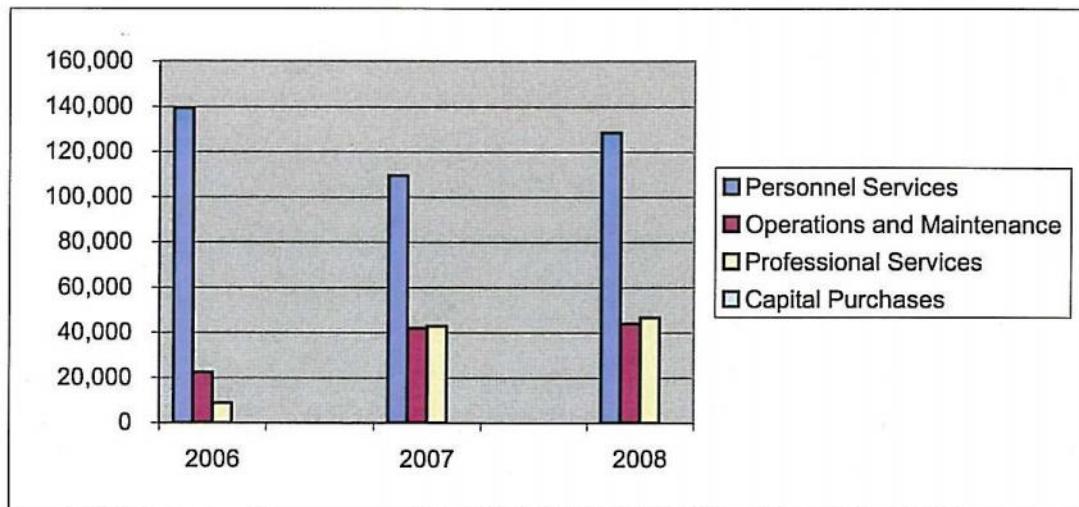
Highlights

The 2008 budget includes one trip to Washington D.C. as well as professional services dollars to begin a city wide sustainability program. (The City has received a CTED grant to offset these costs). Professional services dollars also include money for the Pomegranate Center to help the City with development of customer service best practices and public outreach.

**City of Washougal
2008 Annual Budget**

Fund 001-12 Human Resources

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	139,367	109,388	128,457
Operations and Maintenance	22,341	41,921	43,933
Professional Services	8,711	42,800	46,700
Capital Purchases	0	0	0
 Total Human Resources Services	 170,419	 194,109	 219,090



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Personnel Analyst	0.50	0.00	0.00
Human Resources Director	0.50	1.00	1.00
Totals	1.00	1.00	1.00

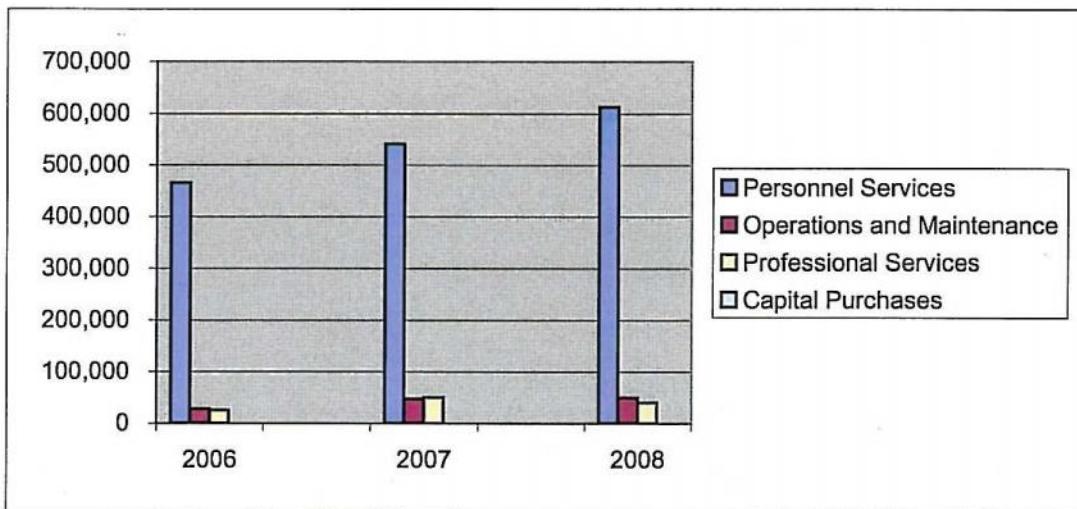
Highlights

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
2008 Annual Budget**

Fund 001-15 Finance

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	465,374	540,998	613,038
Operations and Maintenance	27,621	46,830	49,445
Professional Services	25,489	50,000	40,000
Capital Purchases	0	0	0
Total Finance Services	518,484	637,828	702,483



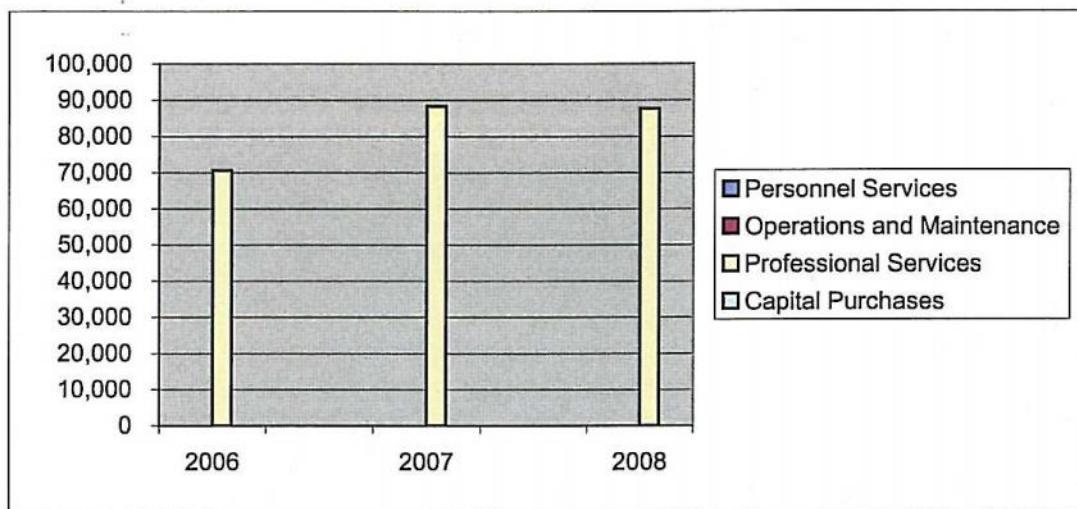
Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 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
Deputy City Clerk	0.50	1.00	1.00
Totals	6.50	7.00	7.00

**City of Washougal
2008 Annual Budget**

Fund 001-20 Legal Services

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	0	0	0
Operations and Maintenance	0	0	0
Professional Services	70,584	88,350	87,750
Capital Purchases	0	0	0
 Total Legal Services	 70,584	 88,350	 87,750



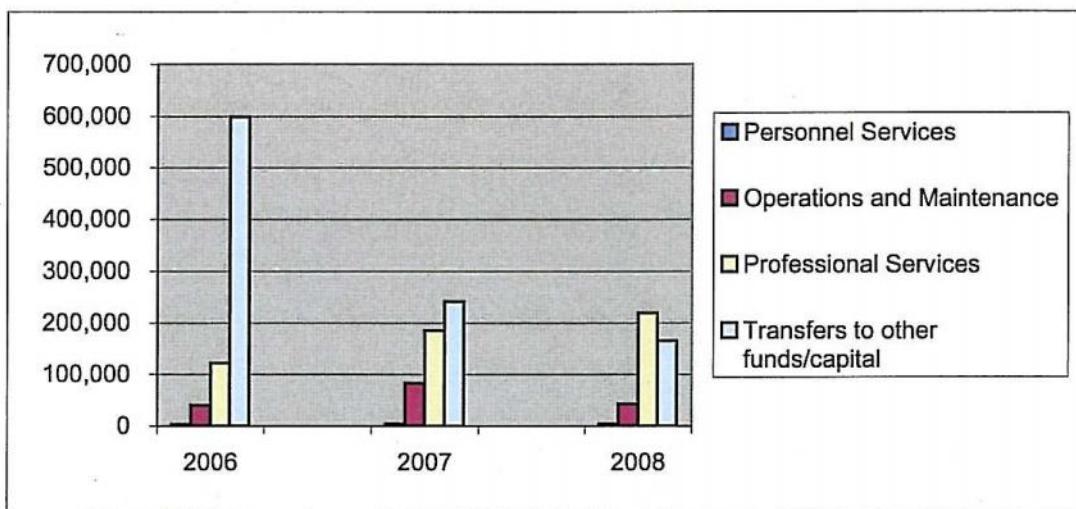
Personnel Schedule (full-time equivalents)

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
2008 Annual Budget**

Fund 001-25 General Government Services

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	2,807	3,500	4,000
Operations and Maintenance	40,462	82,632	42,677
Professional Services	121,935	185,000	218,663
Transfers to other funds/capital	<u>598,750</u>	<u>241,250</u>	<u>165,000</u>
Total General Government Services	<u>763,954</u>	<u>512,382</u>	<u>430,340</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.

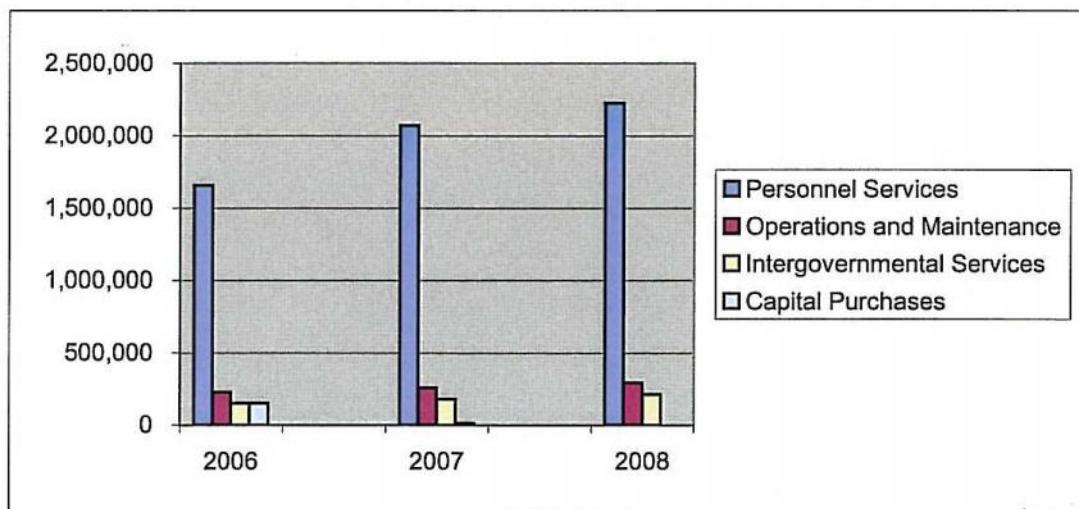
Other Highlights

The 2008 budget does not include a transfer for the Building Contingency Fund. It is recommended that this transfer be suspended for fiscal year 2008 due to the downturn in development revenue for the General Fund. This cost center still includes a transfer to the capital fund for the CDBG match on Phase II of the Social Services Building upgrade. This cost center also includes the continued commitment to our downtown retail recruitment efforts through a \$75,000 professional services agreement with DRIC and a professional services contract for IT/computer help desk services.

**City of Washougal
2008 Annual Budget**

Fund 001-30 Police Services

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	1,656,946	2,071,944	2,223,020
Operations and Maintenance	228,264	258,322	292,747
Intergovernmental Services	150,219	179,842	212,311
Capital Purchases	149,439	12,500	0
Total Police Services	<u>2,184,868</u>	<u>2,522,608</u>	<u>2,728,078</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Safety Director	1.00	0.50	0.50
Administrative Assistant	2.40	2.40	2.40
Sergeant	3.00	3.00	3.00
Corporal	2.00	2.00	2.00
Police Officer	13.00	14.00	14.00
Totals	21.40	21.90	21.90

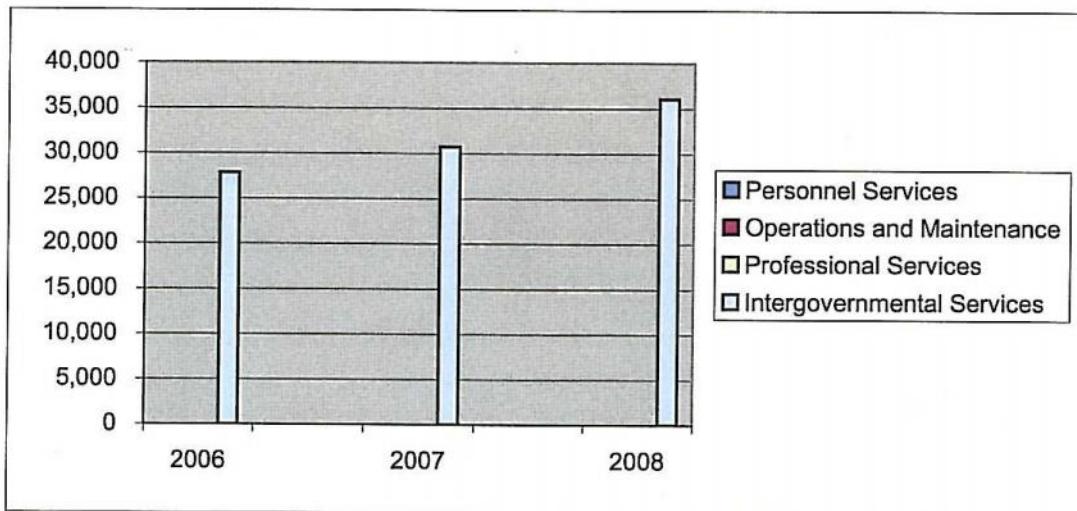
Highlights

The 2007 budget reflected the change in status for the Police Chief to the new position of Director of Public Safety. This position is split equally between police and fire.

**City of Washougal
2008 Annual Budget**

Fund 001-45 Intergovernmental Services

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	0	0	0
Operations and Maintenance	0	0	0
Professional Services	0	0	0
Intergovernmental Services	<u>27,809</u>	<u>30,735</u>	<u>36,050</u>
Total Intergovernmental Services	<u>27,809</u>	<u>30,735</u>	<u>36,050</u>



Personnel Schedule (full-time equivalents) - None.

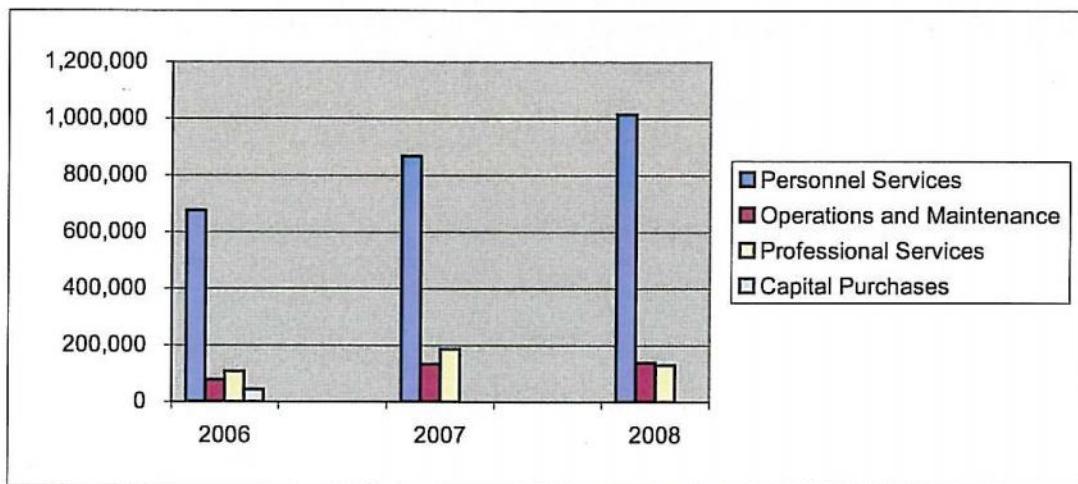
Highlights

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
2008 Annual Budget**

Fund 001-50 Community Development

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	676,709	866,802	1,015,157
Operations and Maintenance	78,191	133,690	139,044
Professional Services	107,132	186,000	130,000
Capital Purchases	43,234	0	0
Total Planning Services	905,266	1,186,492	1,284,201



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 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	3.50	3.00	3.00
Construction Inspector	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Totals	11.50	11.00	11.00

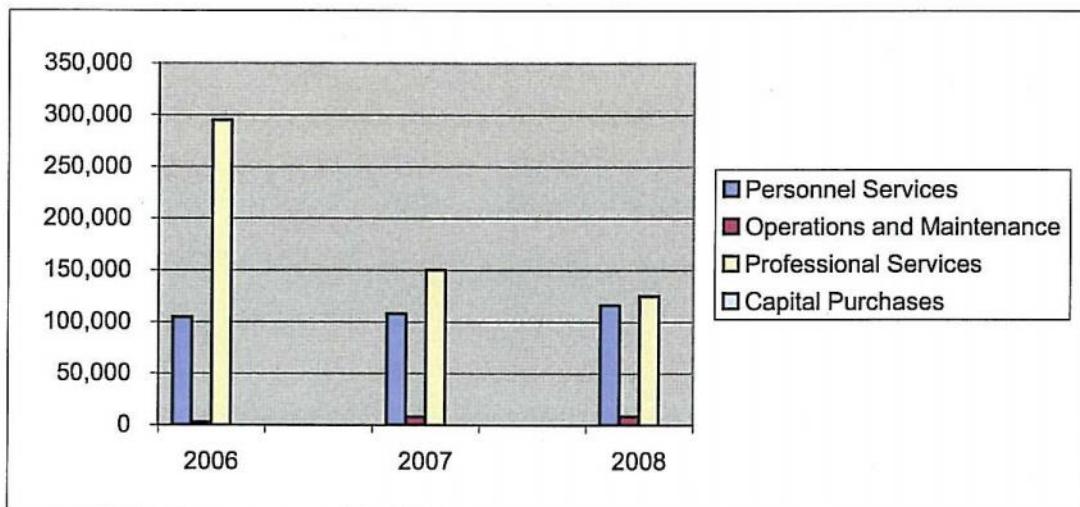
Highlights

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. Professional services remain high in this cost center due to the City's use of a Hearings examiner as well as the need for more specialized expertise for state mandated planning and urban growth issues.

**City of Washougal
2008 Annual Budget**

Fund 001-55 Engineering

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	104,481	107,774	116,371
Operations and Maintenance	2,673	8,049	8,272
Professional Services	294,564	150,000	125,000
Capital Purchases	0	0	0
Total Engineering Services	<u>401,718</u>	<u>265,823</u>	<u>249,643</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Works Director	0.20	0.20	0.20
Assistant Public Works Director	0.00	0.20	0.20
Executive Assistant	0.05	0.05	0.05
Maintenance Worker III	0.60	0.60	0.60
Totals	0.85	1.05	1.05

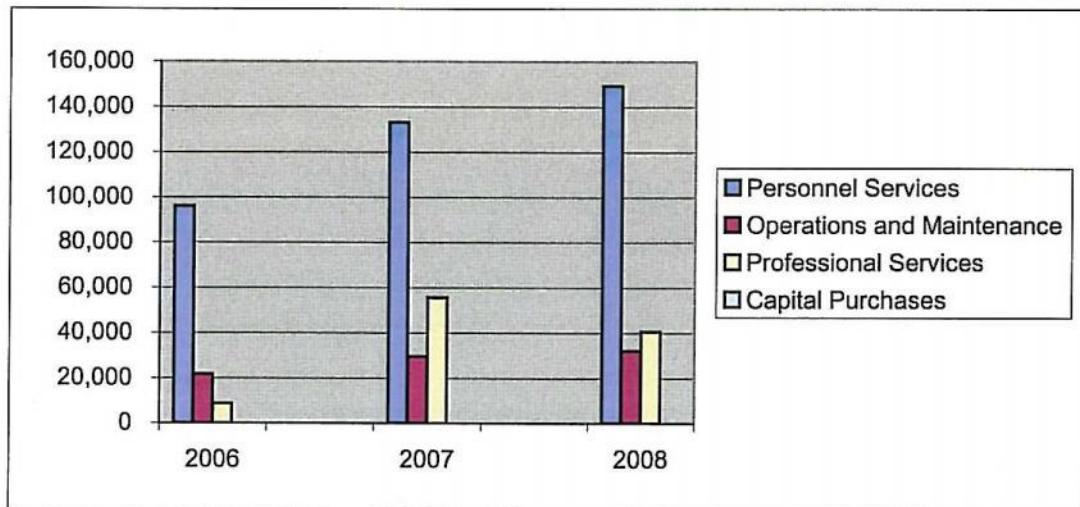
Highlights

The 2008 budget includes professional services for a contract engineer to help with general city engineering reviews and standards development. Other engineering costs are recaptured through the development fees collected. In prior budgets, the Engineering Technician was part of this cost center. This position has been reclassified as the Construction Inspector and moved to the Planning and Community Development cost center.

**City of Washougal
2008 Annual Budget**

Fund 001-65 Animal Control

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	96,041	132,953	149,188
Operations and Maintenance	21,555	29,592	32,141
Professional Services	8,577	55,600	40,600
Capital Purchases	0	0	0
Total Animal Control Services	<u>126,173</u>	<u>218,145</u>	<u>221,929</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Animal Control Officer	2.00	2.00	2.00
Totals	2.00	2.00	2.00

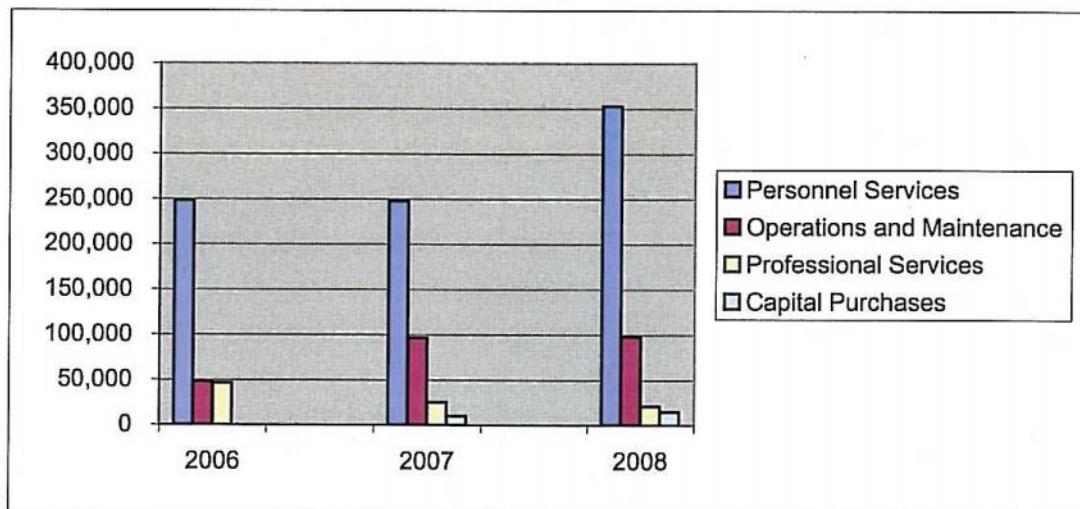
Highlights

The 2008 budget includes \$25,000 for professional services for managing and maintaining the city's dog impound facility.

**City of Washougal
2008 Annual Budget**

Fund 001-90 Parks

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	248,197	247,652	352,544
Operations and Maintenance	47,858	96,554	97,945
Professional Services	46,159	25,000	21,000
Capital Purchases	0	10,000	15,000
Total Parks Services	<u>342,214</u>	<u>379,206</u>	<u>486,489</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Works Director	0.03	0.03	0.03
Assistant Public Works Director	0.03	0.03	0.03
Executive Assistant	0.05	0.05	0.05
Office Assistant	0.00	0.05	0.05
Parks Superintendent	0.00	0.00	1.00
Maintenance Worker I/II/III	3.65	2.80	2.40
Totals	3.76	2.96	3.56

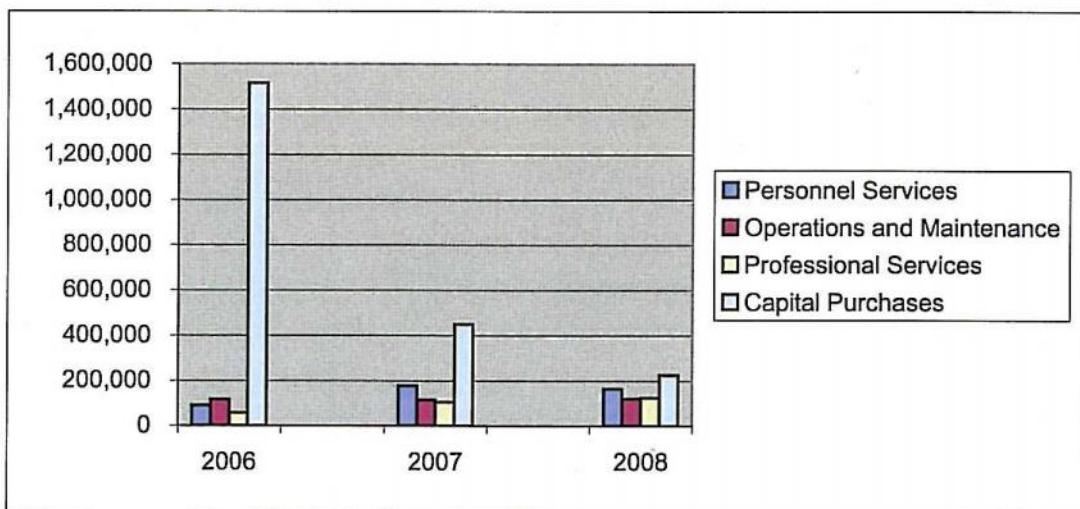
Highlights

The 2008 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.)

City of Washougal
2008 Annual Budget

Fund 001-95 City Buildings Operations and Maintenance

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	88,362	177,363	164,540
Operations and Maintenance	115,911	115,151	119,967
Professional Services	56,030	105,000	125,000
Capital Purchases	<u>1,515,422</u>	<u>450,000</u>	<u>225,000</u>
Total City Buildings Services	<u>1,775,725</u>	<u>847,514</u>	<u>634,507</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Works Director	0.02	0.02	0.02
Assistant Public Works Director	0.03	0.02	0.02
Executive Assistant	0.10	0.10	0.10
Office Assistant	0.00	0.05	0.05
Maintenance Worker I/II/III	1.20	1.85	1.45
Custodian	1.00	0.00	0.00
Totals	2.35	2.04	1.64

Highlights

The 2008 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 2008 budget also continues the professional services contract for janitorial services for all city buildings.

Fire/EMS Fund

**City of Washougal
2008 Annual Budget**

Fund 002 Fire/EMS Fund Revenue Summary

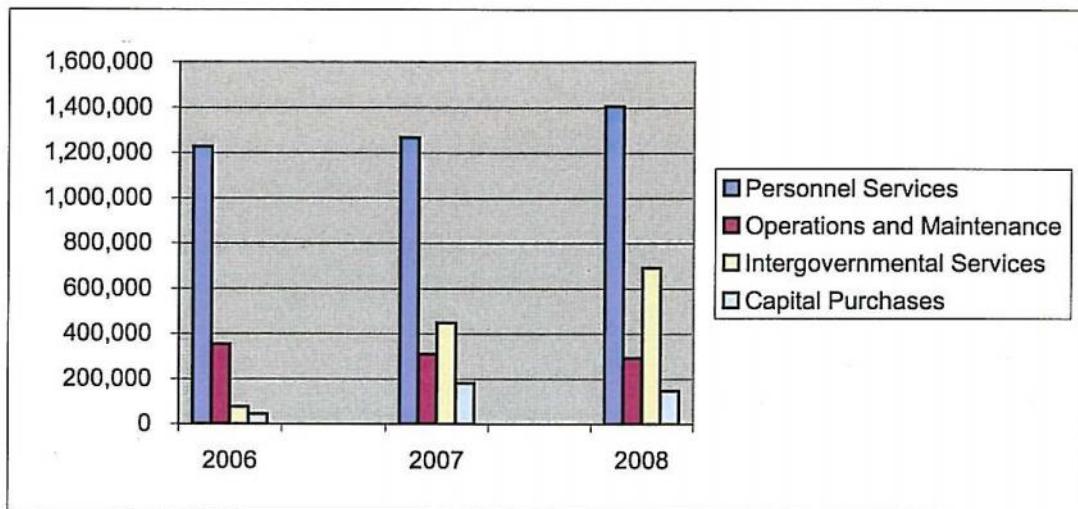
		2006 Actual	2007 Budget	2008 Approved
311-000-00	General Property Taxes	1,266,712	1,721,654	1,808,522
311-100-00	EMS Property Taxes	224,525	611,955	618,073
322-000-00	Licenses and Permits	900	900	500
330-000-00	State and Federal Grants	1,463	0	0
340-000-00	General Government Charges	291,115	115,420	10,000
345-000-00	Impact Fees	134,793	276,591	60,240
360-000-00	Interest and Rents	28,426	20,287	56,489
369-000-00	Miscellaneous Sales	6,043	0	0
390-000-00	Other Revenue Sources	160,000	0	<u>0</u>
	Subtotal	2,113,977	2,746,807	2,553,824
308-000-00	Beginning Fund Balance	17,531	157,185	724,996
308-000-00	Beginning Fund Balance - Impact Fees		175,000	275,004
	Total	2,131,508	3,078,992	<u>3,553,824</u>
		Subtotal Expenditures		2,535,732
		Ending Fund Balance-Fire Impact Fees		335,244
		Ending Fund Balance-Contingency		682,848
		Subtotal Ending Fund Balance		<u>1,018,092</u>
		Total Expenditures		<u>3,553,824</u>

The Fire Fund was created as a separate fund with the adoption of the 2004 Budget. Property taxes, at the rate of 48.39% of collection, is diverted from the General Fund to this fund. This percentage represents the \$1.50 per \$1,000 of tax capacity that fire districts can assess, before any approved EMS levies. The voters approved an EMS levy for 2006 to help fund emergency medical services (part of the fire fund) with the provision that 1/2 of the levy be submitted to Camas EMS for ambulance services. The voters also approved a \$0.10 per \$1000 property tax for 2007 to be submitted to Camas EMS for ambulance services.

City of Washougal
2008 Annual Budget

Fund 002 Fire and EMS Services

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	1,227,105	1,265,915	1,404,936
Operations and Maintenance	352,833	310,072	293,122
Intergovernmental Services	75,821	448,009	690,474
Capital Purchases	44,142	180,760	147,200
 Total Fire and EMS Services	 1,699,901	 2,204,756	 2,535,732



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Safety Director	1.00	0.50	0.50
Administrative Assistant	1.00	1.00	1.00
Fire Marshall	1.00	1.00	1.00
Fire Captain	3.00	3.00	3.00
Firefighter/EMT	7.00	7.00	7.00
 Totals	 13.00	 12.50	 12.50

Highlights

The 2007 budget reflected the change in status for the Police Chief to the new position of Director of Public Safety. This position is split equally between police and fire. The 2008 budget also includes a reappropriation of the Firefighter's position not filled during 2007.

Street Fund

**City of Washougal
2008 Annual Budget**

Fund 101 Street Fund Revenue Summary

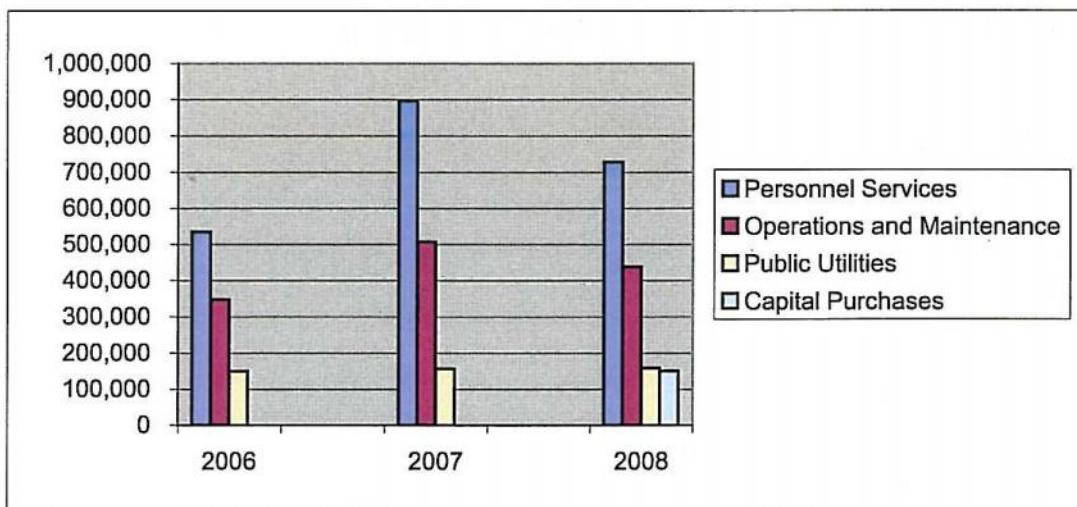
		2006 Actual	2007 Budget	2008 Approved
311-000-00	General Property Taxes	650,946	711,617	747,521
316-000-00	Utility Taxes	222,115	253,931	231,000
330-000-00	State Shared Revenues/Grants	264,244	401,137	475,668
340-000-00	General Government Charges	29,122	3,000	3,000
360-000-00	Interest and Rents	9,185	18,650	16,800
369-000-00	Miscellaneous Sales	990	0	0
390-000-00	Other Revenue Sources	0	0	0
	Subtotal	1,176,602	1,388,335	1,473,989
308-000-00	Beginning Fund Balance	146,684	373,000	350,000
	Total	1,323,286	1,761,335	<u>1,823,989</u>
			Subtotal Expenditures	1,473,989
			Ending Fund Balance-Contingency	<u>350,000</u>
			Total Expenditures	<u>1,823,989</u>

State Shared Revenues/Grants includes our per capita share of the gas tax and a grant to install a safe school crossing at Hathaway Elementary.

City of Washougal
2008 Annual Budget

Fund 101 Streets Operations & Maintenance

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	534,380	896,674	727,552
Operations and Maintenance	347,984	507,418	437,937
Public Utilities	149,155	156,000	158,500
Capital Purchases	0	0	150,000
Total Streets O&M Services	1,031,519	1,560,092	1,473,989



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Works Director	0.25	0.25	0.25
Assistant Public Works Director	0.94	0.25	0.30
Executive Assistant	0.25	0.25	0.25
Office Assistant	0.50	0.10	0.10
Streets/Stormwater Superintendent	0.00	0.00	1.00
Maintenance Worker I/II/III	5.40	7.40	5.40
Totals	7.34	8.25	7.30

Highlights

The Street Fund is currently responsible for costs associated with stormwater control. The City was granted a \$75,000 Department of Ecology grant in 2007 to help fund 75% of the costs associated with the development of a comprehensive stormwater program. The City has also budgeted \$130,000 to help with railroad crossing improvements to create a city wide "quiet zone" which can now be found in the General Fund.



Cemetery and Perpetual Care Fund

**City of Washougal
2008 Annual Budget**

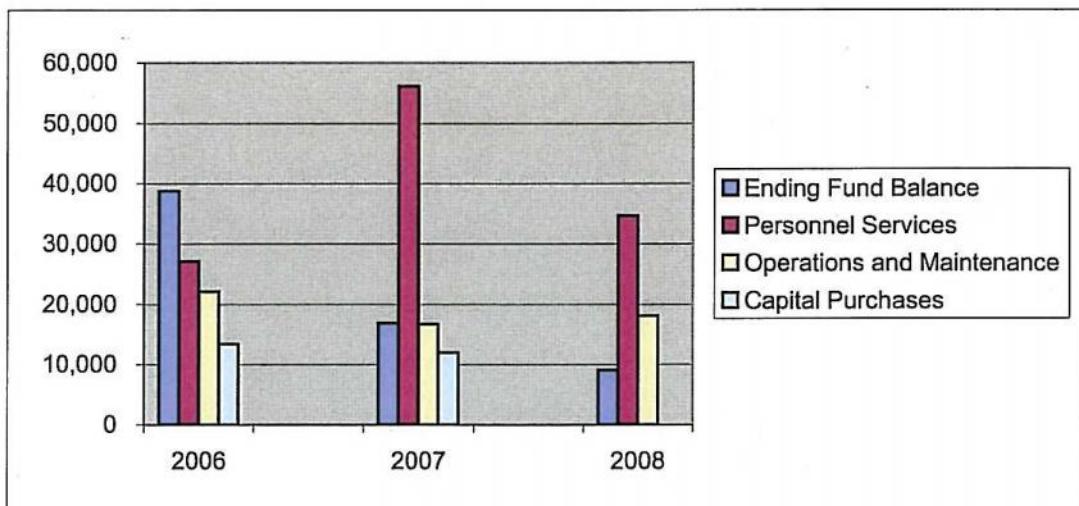
Fund 103 Cemetery Fund Revenue Summary

		2006 Actual	2007 Budget	2008 Approved
343-000-00	General Services	35,078	29,675	27,000
343-000-00	Lot Sales	14,361	10,725	9,750
360-000-00	Interest/Rents/Capital Assessments	16,630	17,150	15,247
367-000-00	Contributions	6,982	6,500	0
390-000-00	Other Revenue Sources	8,343	248	<u>650</u>
	Subtotal	81,394	64,298	52,647
308-000-00	Beginning Fund Balance	0	12,268	0
308-000-00	Beginning Fund Balance - Capital Reserve	2,737	2,524	6,539
308-000-00	Beginning Fund Balance - Donations	18,215	23,600	3,589
	Total	102,346	102,690	<u>62,775</u>
		Subtotal Expenditures		52,736
		Interfund Loan Repayment		1,000
		Ending Fund Balance - Capital Reserve		8,039
		Ending Fund Balance - Donation		1,000
		Ending Fund Balance		-
		Total Expenditures		<u>62,775</u>

**City of Washougal
2008 Annual Budget**

Fund 103 Cemetery Services

	2006 Actual	2007 Budgeted	2008 Approved
Ending Fund Balance	38,729	16,848	9,039
Personnel Services	27,068	56,121	34,683
Operations and Maintenance	22,115	16,721	18,053
Capital Purchases	13,434	12,000	0
 Total Cemetery Services	 101,346	 101,690	 61,775



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Maintenance Worker I/II/III	0.35	0.55	0.35
Totals	0.35	0.55	0.35

**City of Washougal
2008 Annual Budget**

Fund 604 Cemetery/Perpetual Care Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
343-000-00	Lot Sales	5,235	4,125	3,750
367-000-00	Donations/Contributions	0	0	0
390-000-00	Other Revenue Sources	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
	Subtotal Revenues	6,235	5,125	4,750
308-000-00	Beginning Fund Balance	<u>265,831</u>	<u>271,611</u>	<u>276,260</u>
	Total Revenue	<u>272,066</u>	<u>276,736</u>	<u>281,010</u>
Expenditures				
		Subtotal Expenditures	0	
		Ending Fund Balance	<u>281,010</u>	
		Total Expenditures	<u>281,010</u>	

Special Revenue Funds

**City of Washougal
2008 Annual Budget**

Fund 104 First Quarter Real Estate Excise Taxes Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	569,613	400,000	350,000
333-000-00	Grant Revenue	0	1,200,000	2,550,000
360-000-00	Interest and Rents	52,926	51,585	30,170
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	622,539	1,651,585	2,930,170
308-000-00	Beginning Fund Balance	<u>1,052,256</u>	<u>1,031,700</u>	<u>628,538</u>
	Total Revenue	<u>1,674,795</u>	<u>2,683,285</u>	<u>3,558,708</u>
Expenditures				
	Professional Services-Downtown Improvements	0		
	George Schmid Memorial Ballfields	110,000		
	Future Off Leash Dog Park	46,000		
	SR 14 Pedestrian Tunnel	2,550,000		
	Bond Payment-Downtown Improvements	165,000		
	Transfer to Bond Guarantee Fund-Downtown Improvements	<u>0</u>		
	Subtotal Expenditures	<u>2,871,000</u>		
	Ending Fund Balance-Future Street Improvements	<u>687,708</u>		
	Total Expenditures	<u>3,558,708</u>		

**City of Washougal
2008 Annual Budget**

Fund 105 Park Impact Fees Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
340-000-00	Impact Fees	129,160	126,000	225,600
360-000-00	Interest and Rents	17,991	18,000	36,240
367-000-00	Private Donations/Contributions	6,354	0	0
	Subtotal Revenues	153,505	144,000	261,840
308-000-00	Beginning Fund Balance	<u>294,327</u>	<u>360,000</u>	<u>755,000</u>
	Total Revenue	<u>447,832</u>	<u>504,000</u>	<u>1,016,840</u>
Expenditures				
	Park Impact Fee Reserves	200,000		
	Kerr Park Trail Improvements	20,000		
	Washougal River Trail Development	75,000		
	Subtotal Expenditures	295,000		
	Ending Fund Balance-Future Park Development		<u>721,840</u>	
	Total Expenditures	<u>1,016,840</u>		

**City of Washougal
2008 Annual Budget**

Fund 106 Second Quarter Real Estate Excise Taxes Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
317-000-00	Real Estate Excise Taxes	569,613	400,000	350,000
360-000-00	Interest and Rents	51,570	51,472	34,944
390-000-00	Other Revenue Sources	0	0	0
	Subtotal Revenues	621,183	451,472	384,944
308-000-00	Beginning Fund Balance	<u>851,246</u>	<u>1,022,600</u>	<u>728,000</u>
	Total Revenue	<u>1,472,429</u>	<u>1,474,072</u>	<u>1,112,944</u>
Expenditures				
	Streets Overlay/Slurry Seal Program	400,000		
	Sidewalk Replacement Program	20,000		
	First Year Bond Payment-Downtown Improvements	165,000		
	Transfer to Bond Guarantee Fund-Downtown Improvements	0		
	Subtotal Expenditures	585,000		
	Ending Fund Balance-Future Street Improvements	<u>527,944</u>		
	Total Expenditures	<u>1,112,944</u>		

**City of Washougal
2008 Annual Budget**

Fund 610 Downtown Improvement Bonds Guarantee Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
360-000-00	Interest and Rents	29,618	41,594	0
397-000-00	Other Financing Sources	<u>400,000</u>	<u>300,000</u>	<u>0</u>
	Subtotal Revenues	429,618	341,594	0
308-000-00	Beginning Fund Balance	<u>402,972</u>	<u>831,872</u>	<u>1,100,000</u>
	Total Revenue	<u>832,590</u>	<u>1,173,466</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>

**City of Washougal
2008 Annual Budget**

Fund 108 Hotel/Motel Tax Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
313-000-00	Hotel/Motel Taxes	6,971	6,500	6,500
360-000-00	Interest and Rents	1,274	1,500	1,884
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	8,245	8,000	8,384
308-000-00	Beginning Fund Balance	<u>21,953</u>	<u>30,000</u>	<u>39,247</u>
	Total Revenue	<u>30,198</u>	<u>38,000</u>	<u>47,631</u>
Expenditures				
	Subtotal Expenditures-Overnight Tourism Activity	47,631		
	Ending Fund Balance	0		
	Total Expenditures	<u>47,631</u>		

**City of Washougal
2008 Annual Budget**

Fund 110 Transportation Impact Fees Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
330-000-00	Grant Revenue	0	520,000	520,000
340-000-00	Impact Fees	418,909	409,979	262,984
360-000-00	Interest and Rents	59,636	51,350	53,415
390-000-00	Other Revenue Sources	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Revenues		478,545	981,329	836,399
308-000-00	Beginning Fund Balance	<u>1,109,297</u>	<u>1,027,000</u>	<u>1,112,810</u>
Total Revenue		<u>1,587,842</u>	<u>2,008,329</u>	<u>1,949,209</u>
Expenditures				
	TIF credits-reserved	246,078		
	Highway 14 Match	75,000		
	Highway 14 Roundabouts	10,000		
	E Street Corridor Road Diet	<u>1,170,000</u>		
Subtotal Expenditures		1,501,078		
Ending Fund Balance-Future Transportation Projects		<u>448,131</u>		
Total Expenditures		<u>1,949,209</u>		

The grant revenue should help offset the E Street Road Diet costs.

City of Washougal
2008 Annual Budget

Fund 118 PEG Fees Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
320-000-00	Licenses and Permits	28,482	29,000	30,000
360-000-00	Interest and Rents	4,661	5,150	4,968
390-000-00	Other Revenue Sources	0	0	0
	Subtotal Revenues	33,143	34,150	34,968
308-000-00	Beginning Fund Balance	<u>86,896</u>	<u>103,000</u>	<u>103,500</u>
	Total Revenue	<u>120,039</u>	<u>137,150</u>	<u>138,468</u>
 Expenditures				
	Web Page Services	25,000		
	Other Communications Services	98,468		
	Newsletter Services	15,000		
	Subtotal Expenditures	138,468		
	Ending Fund Balance	0		
	Total Expenditures	<u>138,468</u>		

**City of Washougal
2008 Annual Budget**

Fund 141 Drug Seizure Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
330-000-00	Federal and State Grants	0	0	0
360-000-00	Interest and Rents	1,676	1,515	1,573
369-000-00	Confiscated Property	<u>9,418</u>	<u>9,500</u>	<u>11,000</u>
	Subtotal Revenues	11,094	11,015	12,573
308-000-00	Beginning Fund Balance	<u>35,532</u>	<u>30,300</u>	<u>32,764</u>
	Total Revenue	<u>46,626</u>	<u>41,315</u>	<u>45,337</u>
Expenditures				
	Subtotal Expenditures-Drug Enforcement Equipment		45,337	
	Ending Fund Balance		0	
	Total Expenditures		<u>45,337</u>	

Debt Service Fund

**City of Washougal
2008 Annual Budget**

Fund 212 UTGO Debt Service-Police Station Bond

		2006 Actual	2007 Budget	2008 Approved
Revenues				
311-000-00	Property Taxes	127,692	128,000	129,000
390-000-00	Investment Interest	<u>1,994</u>	<u>260</u>	<u>202</u>
	Subtotal Revenues	129,686	128,260	129,202
308-000-00	Beginning Fund Balance	<u>10,040</u>	<u>5,200</u>	<u>4,200</u>
	Total Revenue	<u>139,726</u>	<u>133,460</u>	<u>133,402</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	128,883		
	Ending Fund Balance	<u>4,519</u>		
	Total Expenditures	<u>133,402</u>		

Capital Projects Funds

**City of Washougal
2008 Annual Budget**

Fund 315 Downtown Revitalization Project Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
330-000-00	Federal and State Grants	0	550,000	0
360-000-00	Interest Earnings	0	0	0
390-000-00	Bond Proceeds	0	0	0
390-000-00	Transfers from Other Funds	<u>0</u>	<u>600,000</u>	<u>0</u>
Subtotal Revenues		0	1,150,000	0
308-000-00	Beginning Fund Balance	<u>0</u>	<u>5,000,000</u>	<u>370,000</u>
Total Revenue		<u>0</u>	<u>6,150,000</u>	<u>370,000</u>
Expenditures				
	Downtown Revitalization Project		370,000	
	Subtotal Expenditures		370,000	
	Ending Fund Balance-construction contingency		0	
	Total Expenditures		370,000	

**City of Washougal
2008 Annual Budget**

Fund 350 Capital Projects/CDBG Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
330-000-00	Federal and State Grants	566,225	130,000	120,000
360-000-00	Interest and Rents	2,539	10,800	5,000
390-000-00	Other Revenue Sources	<u>300,000</u>	<u>110,000</u>	<u>35,000</u>
	Subtotal Revenues	868,764	250,800	160,000
308-000-00	Beginning Fund Balance	<u>10,914</u>	<u>216,000</u>	<u>280,000</u>
	Total Revenue	<u>879,678</u>	<u>466,800</u>	<u>440,000</u>
Expenditures				
	C Street Sidewalks	75,000		
	Phase II Social Services Building	<u>275,000</u>		
	Subtotal Expenditures	350,000		
	Ending Fund Balance-CDBG project carryover costs		90,000	
	Total Expenditures	<u>440,000</u>		

Highlights

The city must first expend money before receiving revenues from the CDBG grant program. Thus, cash flow timing causes carry over items from one fiscal year to the next.

**City of Washougal
2008 Annual Budget**

Fund 351 Building Contingency Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
360-000-00	Interest and Rents	18,756	23,760	31,440
390-000-00	Other Revenue Sources	<u>150,000</u>	<u>150,000</u>	<u>0</u>
	Subtotal Revenues	168,756	173,760	31,440
308-000-00	Beginning Fund Balance	<u>306,738</u>	<u>475,200</u>	<u>655,000</u>
	Total Revenue	<u>475,494</u>	<u>648,960</u>	<u>686,440</u>
Expenditures				
		Subtotal Expenditures	50,000	
		Ending Fund Balance	636,440	
		Total Expenditures	<u>686,440</u>	

Highlights:

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

The \$50,000 expenditure represents the amount needed to either rehabilitate the Sleight property to code for use as city offices or to demolish the site and install a portable structure. Staff is currently researching which is the most cost effective option. Either option is a short term solution for our City campus needs.

Utility Funds

**City of Washougal
2008 Annual Budget**

Fund 401 Water/Sewer Operations and Maintenance Revenue Summary

		2006 Actual	2007 Budget	2008 Approved
343-000-00	Water Sales	1,743,599	1,703,891	1,808,412
343-000-00	Sewer Sales	1,551,804	1,690,394	1,735,866
340-000-00	General Government Charges	126,392	134,526	88,676
360-000-00	Interest and Rents	43,574	35,500	43,200
369-000-00	Miscellaneous Sales	16,561	1,500	0
390-000-00	Other Revenue Sources	0	0	0
	Subtotal	3,481,930	3,565,811	3,676,154
308-000-00	Beginning Fund Balance	332,998	700,000	900,000
	Total	3,814,928	4,265,811	<u>4,576,154</u>
		Subtotal Expenses	4,150,229	
		Ending Fund Balance	425,925	
		Total Expenses	<u>4,576,154</u>	

Highlights

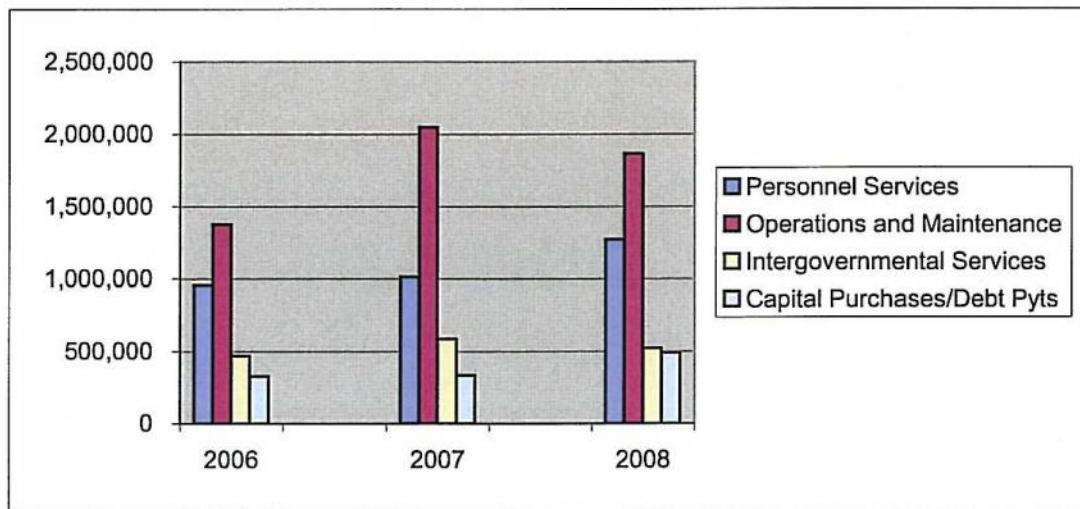
The 2008 budget includes a reappropriation of professional services money for the comprehensive water/sewer rate analysis as well as developmental engineering. Developmental engineering is offset by the developmental fees now assessed.

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
2008 Annual Budget

Fund 401 Water-Sewer Operations & Maintenance

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	956,945	1,012,760	1,272,226
Operations and Maintenance	1,376,812	2,048,520	1,866,133
Intergovernmental Services	467,865	586,187	521,305
Capital Purchases/Debt Pyts	327,491	333,051	490,565
Total Water/Sewer O&M Services	<u>3,129,113</u>	<u>3,980,518</u>	<u>4,150,229</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Works Director	0.45	0.45	0.45
Assistant Public Works Director	1.00	0.45	0.45
Executive Assistant	0.55	0.55	0.55
Office Assistant	0.50	0.80	0.80
Utilities Superintendent	0.00	0.00	1.00
Water Sewer Manager	0.00	0.00	1.00
POTW Manager	0.00	0.00	1.00
Maintenance Worker I/II/III	11.80	10.80	8.80
Totals	14.30	13.05	14.05

**City of Washougal
2008 Annual Budget**

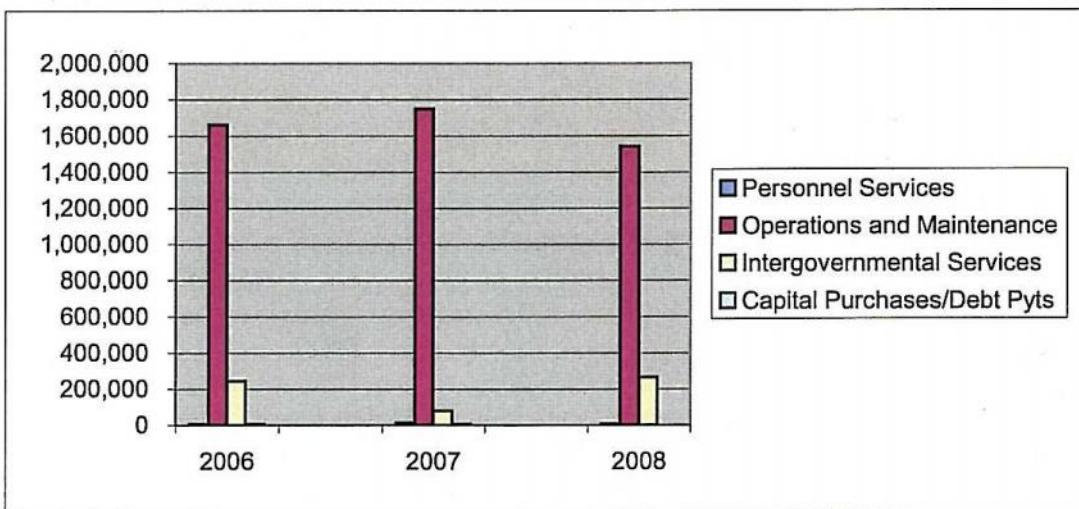
Fund 404 Garbage Services Fund

		2006 Actual	2007 Budget	2008 Approved
343-000-00	Garbage Sales	1,735,773	1,749,449	1,819,874
360-000-00	Interest and Rents	13,507	15,000	<u>6,912</u>
	Subtotal	1,749,280	1,764,449	1,826,786
308-000-00	Beginning Fund Balance	261,317	300,000	144,000
	Total	2,010,597	2,064,449	<u>1,970,786</u>
			Subtotal Expenses	1,815,665
			Ending Fund Balance	155,121
			Total Expenses	<u>1,970,786</u>

**City of Washougal
2008 Annual Budget**

Fund 404 Garbage Services Fund

	2006 Actual	2007 Budgeted	2008 Approved
Personnel Services	5,565	11,827	6,896
Operations and Maintenance	1,662,490	1,748,245	1,542,937
Intergovernmental Services	244,356	80,000	265,832
Capital Purchases/Debt Pyts	4,424	4,424	0
Total Garbage O&M Services	<u>1,916,835</u>	<u>1,844,496</u>	<u>1,815,665</u>



Personnel Schedule (full-time equivalents)

Position	2006 Actual	2007 Budgeted	2008 Approved
Public Works Director	0.05	0.05	0.05
Assistant Public Works Director	0.00	0.05	0.00
Totals	0.05	0.10	0.05

Highlights

The 2008 budget continues the city-wide spring clean up program.

**City of Washougal
2008 Annual Budget**

Fund 406 Water/Sewer Capital Revenue Summary

		2006 Actual	2007 Budget	2008 Approved
330-000-00	Public Works Trust Fund Loans	0	2,575,109	5,161,500
343-000-00	Development Fees	1,263,704	1,795,500	1,026,000
360-000-00	Interest and Rents	157,460	101,210	<u>24,000</u>
	Subtotal	1,421,164	4,471,819	6,211,500
308-000-00	Beginning Fund Balance	2,528,840	1,231,414	500,000
	Bond Proceeds for Wells/Water System	1,178,941	792,785	0
	Total	5,128,945	6,496,018	<u>6,711,500</u>
			Subtotal Expenses	6,374,714
	Ending Fund Balance-PWTF Reserve		336,786	
	Ending Fund Balance-Capital Construction Reserve		-	
	Subtotal-Ending Fund Balance		336,786	
	Total Expenses	<u>6,711,500</u>		

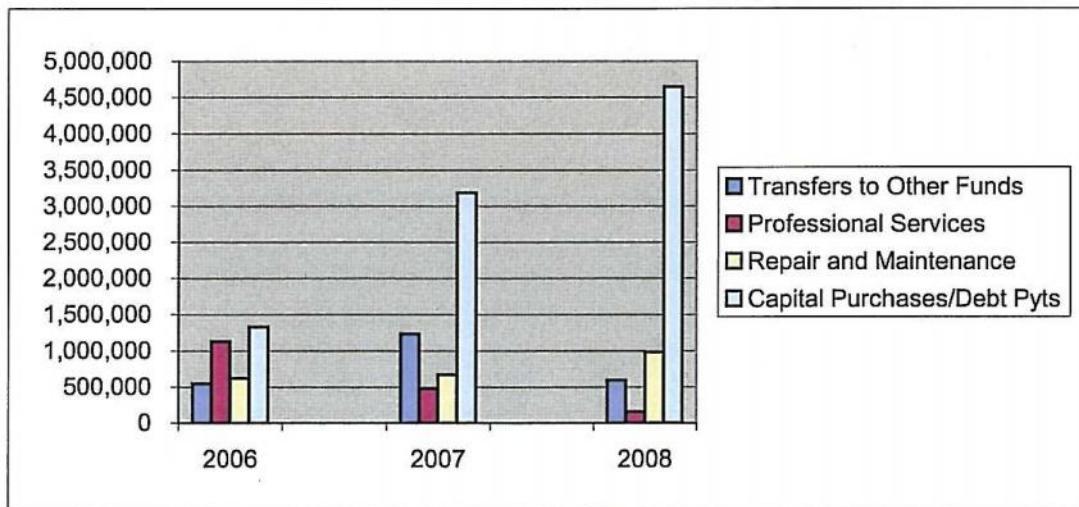
Highlights

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 Ending Fund Balance-Capital Construction is being held in reserve for the following projects: WWTP Headworks and Operations Building construction, and the Lehr Road and Woodburn Hill Reservoirs construction.

**City of Washougal
2008 Annual Budget**

Fund 406 Water-Sewer Capital Services

	2006 Actual	2007 Budgeted	2008 Approved
Transfers to Other Funds	542,428	1,232,834	591,674
Professional Services	1,124,122	471,100	156,000
Repair and Maintenance	619,445	668,164	981,699
Capital Purchases/Debt Pyts	<u>1,327,810</u>	<u>3,185,000</u>	<u>4,645,341</u>
Total Water/Sewer Capital Services	<u>3,613,805</u>	<u>5,557,098</u>	<u>6,374,714</u>



Personnel Schedule (full-time equivalents) - None

Highlights

The 2008 budget includes the following:

Westside Production Well	696,000
Groundwater Expansion/Water Rights Analysis	50,000
Water Main/Line Replacements	300,000
#4 Force Main	500,000
Head Works/Treatment Plant	3,450,000
Sewer Line Bursting/Maintenance	150,000
Debt Service Pyts/Transfers	579,025

**City of Washougal
2008 Annual Budget**

Fund 408 Sewer Bond Redemption-Wastewater Treatment Plant

		2006 Actual	2007 Budget	2008 Approved
Revenues				
360-000-00	Interest and Rents	22	22	22
397-000-00	Other Financing Sources	<u>620,223</u>	<u>617,186</u>	<u>650,876</u>
	Subtotal Revenues	620,245	617,208	650,898
308-000-00	Beginning Fund Balance	<u>424</u>	<u>445</u>	<u>467</u>
	Total Revenue	<u>620,669</u>	<u>617,653</u>	<u>651,365</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	650,876		
	Ending Fund Balance	489		
	Total Expenditures	<u>651,365</u>		

**City of Washougal
2008 Annual Budget**

Fund 410 Public Works Trust Fund Loan Redemption

		2006 Actual	2007 Budget	2008 Approved
Revenues				
360-000-00	Interest and Rents	0	0	0
397-000-00	Other Financing Sources	<u>0</u>	<u>0</u>	<u>53,684</u>
	Subtotal Revenues	0	0	53,684
308-000-00	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenue	<u>0</u>	<u>0</u>	<u>53,684</u>
Expenditures				
	Subtotal Expenditures-Loan Payments	53,684		
	Ending Fund Balance	<u>0</u>		
	Total Expenditures	<u>53,684</u>		

**City of Washougal
2008 Annual Budget**

Fund 412 Water/Sewer Improvement Bond Redemption

		2006 Actual	2007 Budget	2008 Approved
Revenues				
360-000-00	Interest and Rents	11	11	11
397-000-00	Other Financing Sources	<u>99,348</u>	<u>99,348</u>	<u>99,348</u>
	Subtotal Revenues	99,359	99,359	99,359
308-000-00	Beginning Fund Balance	<u>211</u>	<u>214</u>	<u>232</u>
	Total Revenue	<u>99,570</u>	<u>99,573</u>	<u>99,591</u>
Expenditures				
	Subtotal Expenditures-Bond Payments	99,348		
	Ending Fund Balance	243		
	Total Expenditures	<u>99,591</u>		

Internal Service Funds

**City of Washougal
2008 Annual Budget**

Fund 510 Employment Security Fund

		2006 Actual	2007 Budget	2008 Approved
Revenues				
360-000-00	Interest and Rents	342	125	2,208
397-000-00	Employment Security Receipts	<u>14,097</u>	<u>26,797</u>	<u>116,405</u>
	Subtotal Revenues	14,439	26,922	118,613
308-000-00	Beginning Fund Balance	<u>14,697</u>	<u>2,500</u>	<u>46,000</u>
	Total Revenue	<u>29,136</u>	<u>29,422</u>	<u>164,613</u>
Expenditures				
	Subtotal Expenditures-Unemployment Costs	50,000		
	Ending Fund Balance	<u>114,613</u>		
	Total Expenditures	<u>164,613</u>		

**City of Washougal
2008 Annual Budget**

Fund 520 Equipment Rental and Replacement

		2006 Actual	2007 Budget	2008 Approved
Revenues				
360-000-00	Interest and Rents	7,728	7,914	8,020
397-000-00	Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>
	Subtotal Revenues	7,728	7,914	8,020
308-000-00	Beginning Fund Balance	<u>150,783</u>	<u>158,283</u>	<u>167,091</u>
	Total Revenue	<u>158,511</u>	<u>166,197</u>	<u>175,111</u>
Expenditures				
		Subtotal Expenditures		0
		Ending Fund Balance		175,111
		Total Expenditures		<u>175,111</u>

Appendices

Summary-Capital Items over \$10,000

Page	Item	Amount
29	Social Services Phase II transfer (CDBG)	\$35,000
29	Railroad Quiet Zone	\$130,000
35	Parks Mower	\$15,000
36	HTE Software Integration System	\$225,000
40	Fire Safety Equipment	\$147,200
44	17th Street Bridge Scour Evaluation	\$20,000
44	Road Maintenance/Repair	\$130,000
51	Schmid Memorial Ballfields	\$110,000
51	Off Leash Dog Park	\$46,000
51	SR 14 Pedestrian Tunnel	\$2,550,000
52	Kerr Park Trail Improvements	\$20,000
52	Washougal River Trail Development	\$75,000
53	Street Overlay/Slurry Seal Program	\$400,000
53	Sidewalk Replacement Program	\$20,000
56	E Street Corridor Road Diet	\$1,170,000
56	SR 14 Roundabouts/Improvements	\$85,000
63	Downtown Revitalization Improvements	\$370,000
64	Phase II Social Services Bldg (CDBG)	\$275,000
64	C Street Sidewalks (CDBG)	\$75,000
65	Modular Office Space	\$50,000
72	Westside Production Water Well	\$696,000
72	Groundwater Expansion/Water Rights	\$50,000
72	Water Main/Line Replacement	\$300,000
72	#4 Force Main	\$500,000
72	Head Works/Treatment Plant Expansion	\$3,450,000
72	Sewer Line Bursting/Maintenance	<u>\$150,000</u>
	Total for Capital (all funds)	<u>\$11,094,200</u>

**City of Washougal
2008 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	4	Finance	100
Public Safety Director	1	Police Fire/EMS	50 50
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	Planning	100
Senior Planner	1	Planning	100
Executive Administrative Assistant	1	Planning	100
Office Assistant	1	Planning	100
Code Enforcement Officer	1	Planning	100
Building Official	1	Planning	100
Building Inspector	3	Planning	100
Construction Inspector	1	Planning	100
Permit Technician	<u>1</u>	Planning	100

subtotal FTEs this page: 44.4

**City of Washougal
2008 Annual Budget**

Full Time Equivalent Positions (FTEs) Summary

Position	# of FTEs	Department/Activity	%
Public Works Director	1	Engineering	0.20
		Parks	0.03
		City Buildings	0.02
		Streets	0.25
		Water/Sewer	0.45
		Garbage	0.05
Public Works Executive Assistant	1	Engineering	0.05
		Parks	0.05
		City Buildings	0.10
		Streets	0.25
		Water/Sewer	0.55
Assistant Public Works Director	1	Engineering	0.20
		Parks	0.03
		City Buildings	0.02
		Streets	0.30
		Water/Sewer	0.45
Public Works Office Assistant	1	Parks	0.05
		City Buildings	0.05
		Streets	0.10
		Water/Sewer	0.80
Parks Superintendent	1	Parks	100
Streets/Stormwater Superintendent	1	Streets	100
Utilities Superintendent	1	Water/Sewer	100
Water Systems Manager	1	Water/Sewer	100
POTW Manager	1	Water/Sewer	100
Maintenance Worker I/II/III	19	Engineering (.6) Parks (2.4) City Buildings (1.45) Streets (5.4) Cemetery (.35) Water/Sewer (8.8)	100
Fire Administrative Assistant	1	Fire/EMS	100
Fire Marshall	1	Fire/EMS	100
Fire Captain	3	Fire/EMS	100
Firefighter/EMT	7	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.

