CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP
Monday, November 17, 2025
5:00 PM

MEETING INFORMATION
Please click the link below to join the webinar:
https://us02web.zoom.us/j/85195667520

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC COMMENTS

IV. NEW BUSINESS

A. **Community Services & Strategy:** ***2026 Legislative Agenda & Clark County Transportation Alliance 2026 Policy Statement — Joe Walsh***

B. **Finance:** ***2025-2026 Mid-Biennium Budget Review & Modification — Daniel Layer***

C. **Finance:** ***3rd Quarter 2025 Update — Daniel Layer***

V. REPORTS AND COMMUNICATIONS

A. **CITY MANAGER**

B. **MAYOR**

C. **CITY COUNCIL**

VI. ADJOURNMENT

UPCOMING MEETINGS: Monday, December 1, 2025 — Workshop at 5:00 PM & Council at 7:00 PM.

BUSINESS OF THE CITY COUNCIL

City of Washougal, Washington

FOR AGENDA OF:
11/17/2025

SUBJECT:
Community Services & Strategy: ***2026 Legislative Agenda & Clark County Transportation Alliance 2026 Policy Statement*** — *Joe Walsh*

DEPT. OF ORIGIN:
Community Services & Strategy

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

No

ATTACHMENTS:
1. 2026 Legislative Agenda

EXPENDITURE REQUIRED:	BUDGETED:	APPROPRIATION REQ'D:
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SUMMARY STATEMENT

RECOMMENDED ACTION

2026 Legislative Session:

City of Washougal Legislative Agenda
Clark County Transportation Alliance Policy Statement

11/17/2025 | Presented by

Joe Walsh, Community Services and Strategy Director

Jordan Evich, Appropriations Practice Lead at Monument Advocacy

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Legislative Agenda

1) Funding for transportation and other infrastructure needs

WASHINGTON STATE
Recreation and Conservation Office

WSDOT

Washington State Department of Commerce

Washington State tib Transportation Improvement Board

DEPARTMENT OF ECOLOGY
State of Washington

WASHINGTON STATE
PUBLIC WORKS BOARD
INFRASTRUCTURE IS FUNDAMENTAL

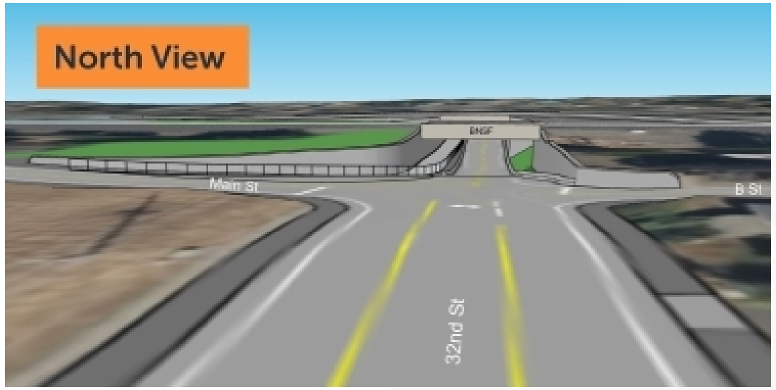
Legislative Agenda

2) Local authority and flexible funding

City of Washougal

Legislative Agenda

3) Provide funding for local capital and transportation projects



Clark County Transportation Alliance (CCTA)

- CCTA develops an annual policy statement used to advocate for regional transportation funding.

- Started more than 20 years ago by the City of Vancouver and Identity Clark County. Last year's statement was endorsed by 65 organizations across OR and WA.

- This annual policy statement highlights the "next up" projects across the county, particularly those with regional significance, that foster economic development, and/or enhance safety.

- A strong and unified voice increases the chances that our region will receive state and federal funding for these critical infrastructure projects.

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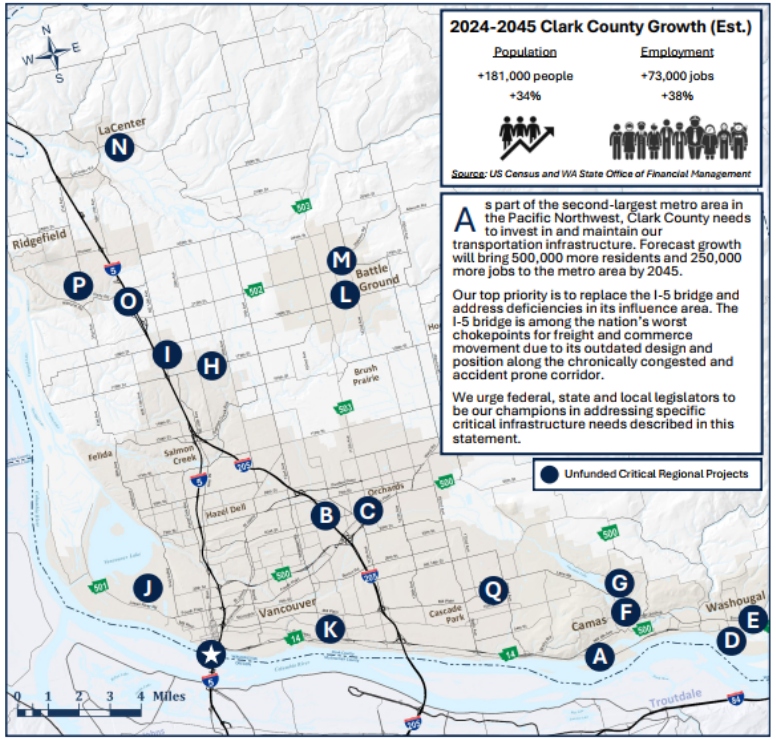
CCTA 2026 Policy Statement

CLARK COUNTY TRANSPORTATION ALLIANCE

2026 Policy Statement



- Top regional priorities unchanged from 2024. They include timely replacement of the I-5 bridge; funding for maintenance and operations; safety/Target Zero; and programs that facilitate economic growth and equity.
- List of 18 priority projects – generally two from each jurisdiction. Only one change from last year's list.
- Project A: Slough Bridge Widening (WSDOT)
- Project D: 32nd Street Rail Underpass
- Project E: River Road Safety Improvements

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Federal Advocacy

MONUMENT ADVOCACY

- Legislative Monitoring, Intelligence & Strategic Guidance
- Engagement and Relationship Development with Legislators & Officials
- Political Strategy & Execution
- Appropriations Strategy Development

Questions?

City of Washougal

2025-2026 Mid-Biennium Budget Review & Modification

11/17/2025 | Presented by Daniel Layer with the assistance of David Scott & Joe Walsh

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Agenda

- 2025-2026 Mid-Biennium Budget Review & Modification:
  - 2026 Revenues Proposals
  - Budget Modifications by Fund
    - General Fund
    - Real Estate Excise Tax (REET) 2nd Quarter % Fund
    - Hotel/Motel Tax Fund
    - Transportation Development Fund
    - Parks Capital Fund
    - Transportation Capital Fund
    - Stormwater Fund
- 2025-2026 Budget Modifications Summary

2025-2026 Mid-Biennium Budget Review & Modification: Revenue Proposals

11/17/2025 | Presented by David Scott, Joe Walsh, & Daniel Layer

City of Washougal

What We'll Cover

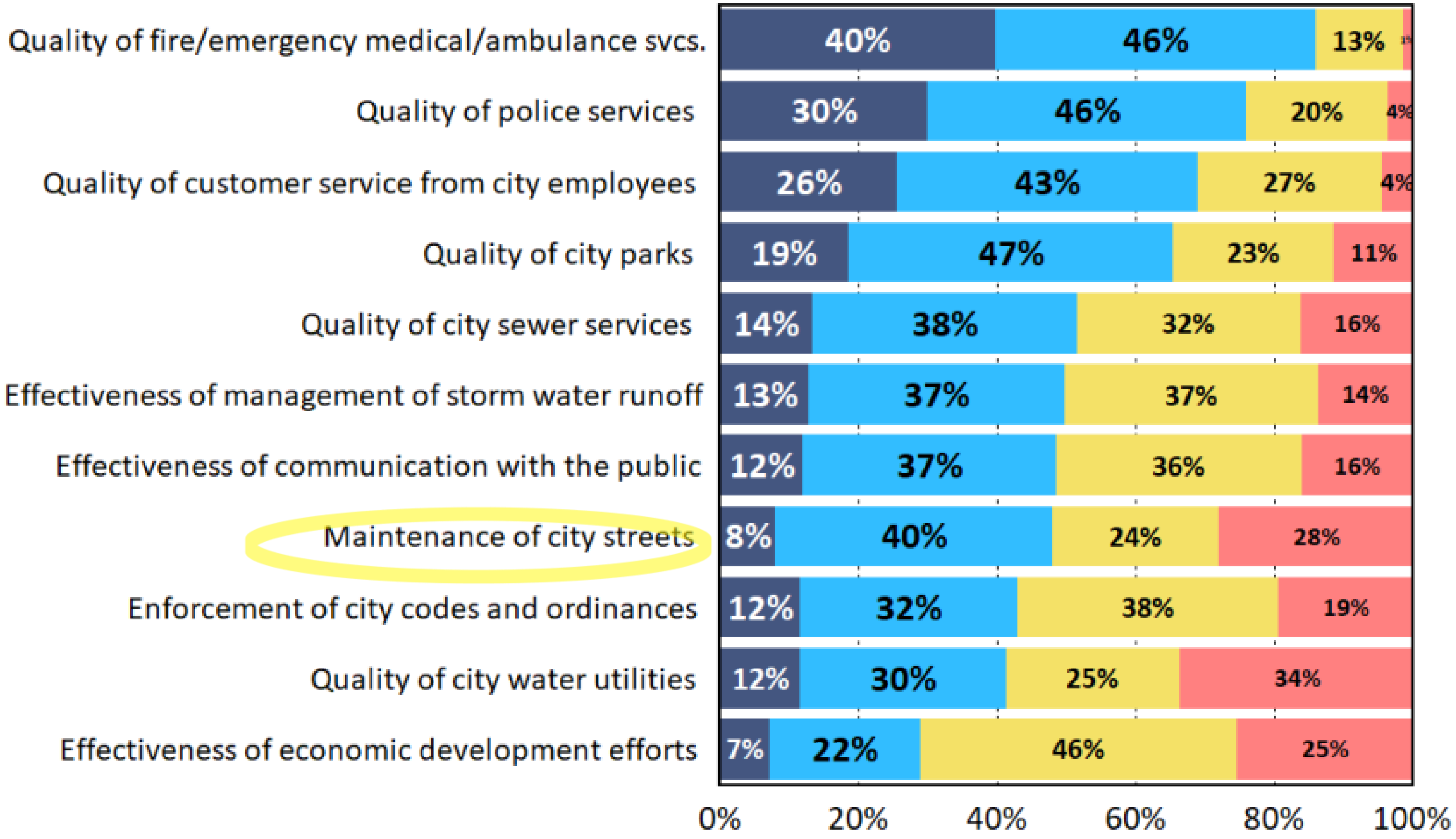
- ❑ 2025 Annual Planning Session Recap
- ❑ Proposed Revenue
  - ✓ Transportation Benefit District Sales Tax
  - ✓ Transportation Benefit District License Tab Fee Increase
  - ✓ Public Safety Sales Tax and Grant (HB 2015)
- ❑ Council Discussion/Direction
- ❑ Next Steps

2025 Annual Planning Session: Identified Goals and Needs

- ✓ **Fire:** sustainable service delivery model and funding moving forward (RFA approved)
- ❑ **Public Safety:** keep up with growth in service demand = increased staffing; equipment/vehicle needs
- ❑ **Parks & Rec:** enhanced maintenance and new programming = increased staffing
- ❑ **Transportation:**
  - ➢ enhanced pavement management and maintenance = increased staffing and increased contracts
  - ➢ funding support for capital projects
  - ➢ ADA transition plan
  - ➢ Capital project $$
- ❑ **Administration and other general staffing:** proportionate increases to manage overall growth and the above

Satisfaction with Major Categories of Service Provided by the City

by percentage of respondents (excluding "don't know")



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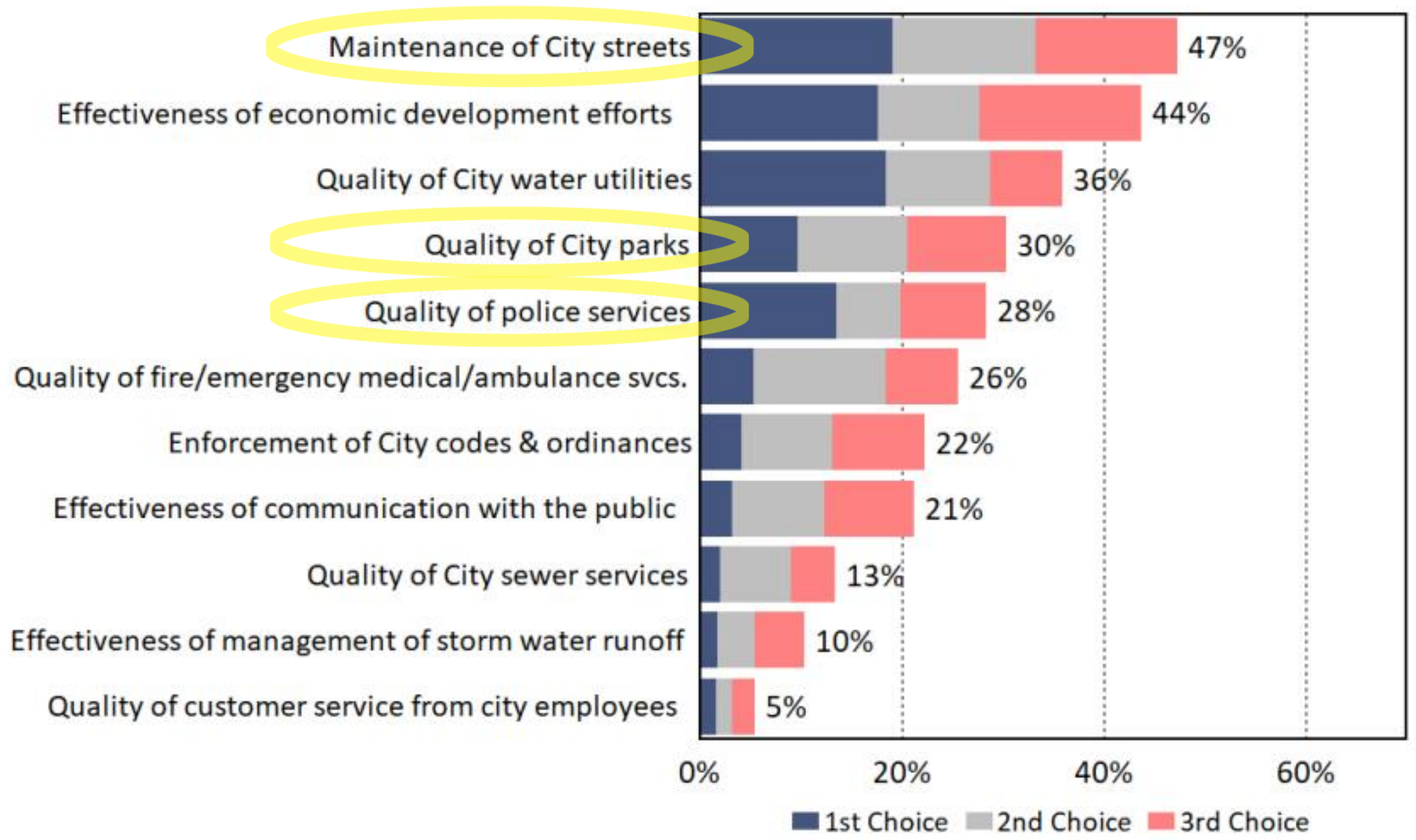
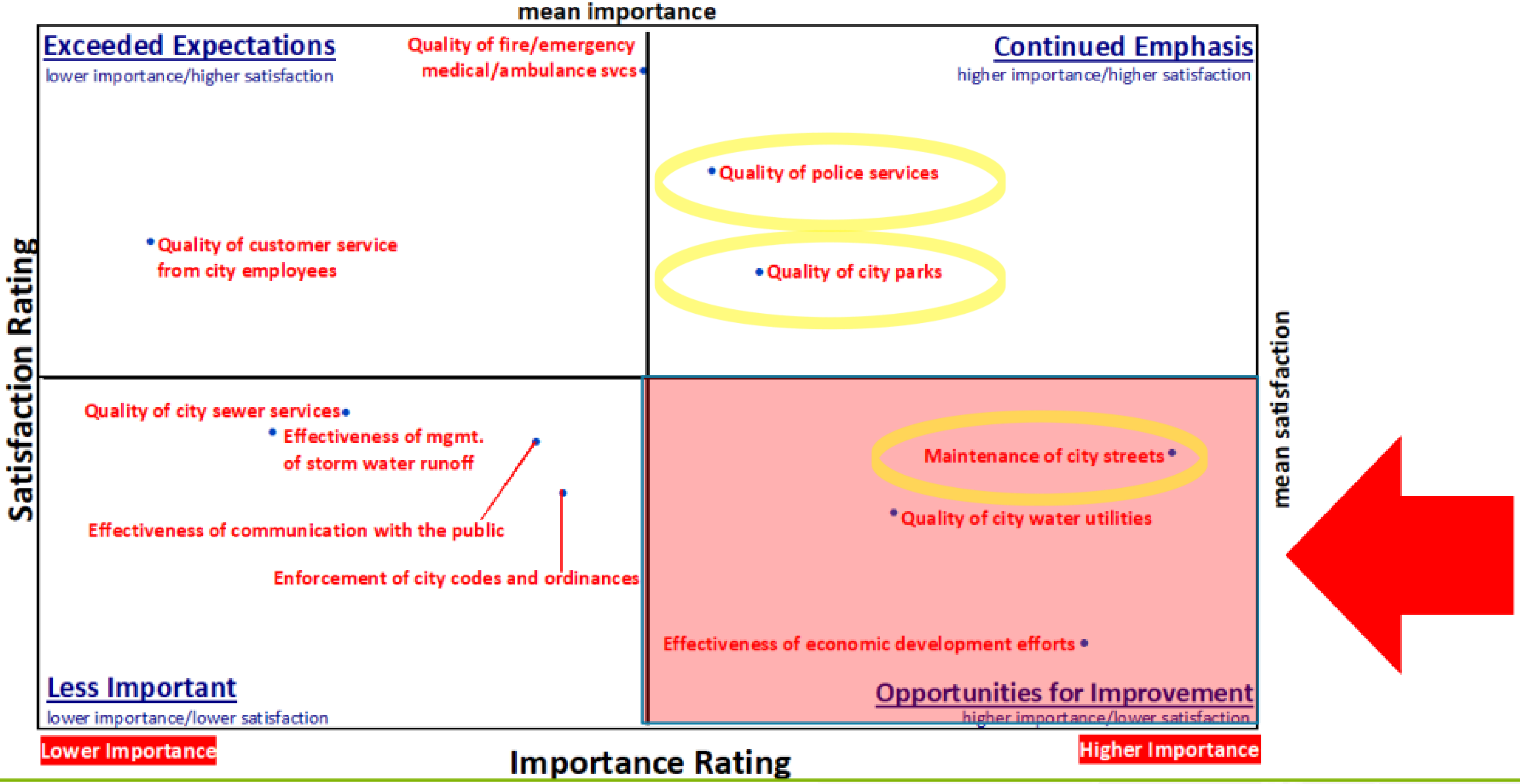
City Services That Should Receive the Most Emphasis Over the Next 2 Years

by percentage of respondents who selected the item as one of their top three choices



2024 City of Washougal DirectionFinder
Importance-Satisfaction Assessment Matrix
-Overall-

(points on the graph show deviations from the mean importance and satisfaction ratings given by respondents to the survey)



Pavement Management Program:
Budget Scenario Data

Scenario	1-Unconstrained Needs	2-Current Funding	3-Zero funding
Average yearly budget	$1.4 million	$1.0 million	$0
Total budget for 5 years	$7.1 million	$5.0 million	$0
Current PCI	82	82	82
Current % in 'Good' condition	93.2%	93.2%	93.2%
PCI after 5 years (change)	84 (+2)	83 (+1)	75 (-7)
Backlog after 5 years	$0	$1.6 million	$6.5 million
% 'Good' in 5 years	96.4%	92.4%	71.8%
% 'Fair' in 5 years	3.5%	7.4%	27.1%
% 'Poor' in 5 years	0.1%	0.1%	1.1%
% 'Very Poor' in 5 years	0.0%	0.1%	0.1%

- Currently at $1.1M
- $300K needed for scenario 1
- Estimate $350K needed (today's dollars) for future additional work when newer streets need to be re-paved – we need to start saving soon
- $100K needed for ADA improvements
- $750K total needed per year

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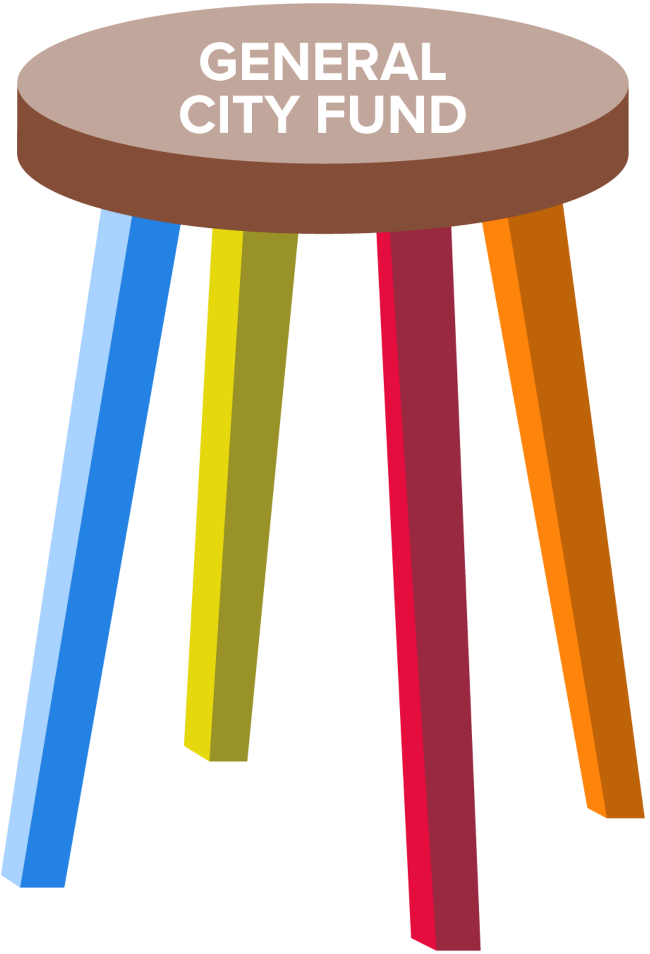
Transportation Funding Needs

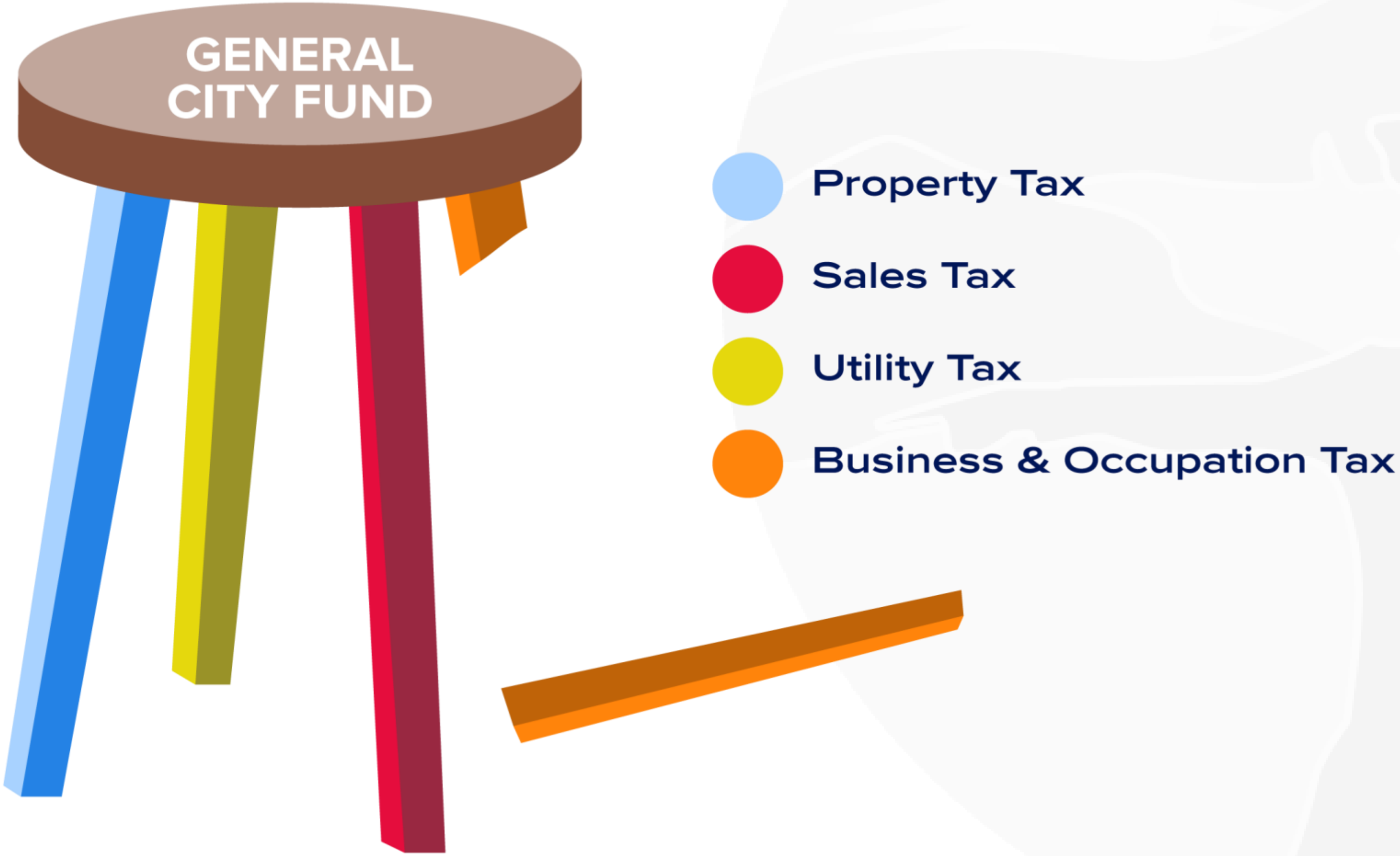
- ☐ Enhanced Pavement Management
- ☐ ADA Transition Plan
- ☐ Capital Projects

City of Washougal: General Fund Revenue Sources Available



- Property Tax
- Sales Tax
- Utility Tax
- Business & Occupation Tax

City of Washougal: General Fund Revenue Sources Utilized



Councilmanic Revenue Options:

Revenue Source	Amount (annual)	Notes	Very interested Interested Maybe No
0.1% Public Safety Sales Tax	$305,000	➢ For public safety only, new in '25 ➢ Must be enacted by June 30, 2028 ****COUNCIL PREFERENCE****	
Transportation Benefit District		➢ For PMP or listed capital projects	
Up to 0.1% Sales Tax (10 years)	$305,000	****COUNCIL PREFERENCE****	
Increase tab fee from $20 to $40	$275,000	****COUNCIL PREFERENCE****	
Increase tab fee to $50	$142,500 addtl. rev.	➢ (2-years later, subject to referendum)	

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Transportation Benefit Districts Statewide

- **128 TBDs**
- **4 (3.13%) have no funding mechanism in place**
- **16 (12.5%) use councilmanic sales tax of 0.1% alone**
- **50 (39.06%) use voted sales tax alone**
  - 0.18% sales tax (1)
  - 0.20% sales tax (42)
  - 0.30% sales tax (7)
- **38 (29.69%) use councilmanic tab fee alone**
  - $10 fee (1)
  - $20 fee (33)
  - $25 fee (1)
  - $40 fee (2)
  - $50 fee (1)
- **None use voted tab fee**
- **13 (10.16%) use councilmanic tab fee and councilmanic sales tax***
- **4 (3.13%) use councilmanic tab fee and voted sales tax****

- **(9) 0.1% and $20***
- **(3) 0.1% and $40***
- **(1) 0.1% and $50***

- **(1) 0.15% and $50****
- **(1) 0.2% and $20****
- **(1) 0.2% and $40****
- **(1) 0.3% and $20****

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Clark County Transportation Benefit Districts

City	Sales Tax	Tab Fee
Battleground	0.1% councilmanic	none
Camas	0.1% councilmanic	$20
La Center	0.1% councilmanic	none
Ridgefield	0.2% voted	none
Vancouver	0.1% councilmanic	$40
Washougal	none	$20

Regional Transportation Benefit Districts

City	Sales Tax	Tab Fee
Castle Rock	0.2% voted	none
Centralia	0.2% voted	none
Chehalis	0.2% voted	none
Kalama	0.2% voted	none
Kelso	0.1% councilmanic	$20
Longview	none	$40
Stevenson	0.3% voted	none
White Salmon	0.1% councilmanic	none
Woodland	0.1% councilmanic	none

Clark County Sales Tax Rates October 2025

CLARK				
Unincorp. Areas	0600	.013	.065	**.078**
Cowlitz Tribe - Unincorp. Areas	0609	.013	.065	**.078**
Unincorp. PTBA*	0666	.020	.065	**.085**
Battle Ground	0601	.021	.065	**.086**
Camas	0602	.021	.065	**.086**
La Center	0603	.021	.065	**.086**
Cowlitz Tribe - La Center	0611	.021	.065	**.086**
Ridgefield	0604	.022	.065	**.087**
Vancouver	0605	.023	.065	**.088**
Washougal	0606	.020	.065	**.085**
Yacolt	0607	.020	.065	**.085**

BG is considering 0.1% Public Safety Sales Tax this evening = .087 if adopted

RF adopted 0.1% Public Safety Sales Tax in October 2025 = .088

Washougal rate if both sales tax proposals adopted = .087

City of Washougal

Proposed Transportation Revenue

- **0.1% TBD Sales Tax – Councilmanic ($305K for a full-year)**
  - ✓ 10-yrs (can be renewed)
  - ✓ Non-City residents who use our streets contribute to transportation funding
- **$40 Annual License Tab Fee - increase from current $20 ($275K for a full-year)**
- **Uses**
  - ✓ Increased annual investment in Pavement Management Program (2026+)
  - ✓ ADA Transition Plan (2026+)
  - ✓ Capital project funding, including potential debt service (2027/2028+)

HB 2015

This bill was signed into law during the 2025 Regular Legislative Session. It provides two mechanisms of funding to municipalities in Washington State:

- An optional 0.1% Councilmanic Public Safety Sales Tax
- A state-funded grant program to provide funding of criminal justice personnel and programs

City of Washougal

Councilmanic
0.1% Public Safety Sales Tax

Funding Allocation: The revenue from the tax is dedicated to criminal justice and public safety needs, which can include hiring and training law enforcement officers, substance abuse treatment, addressing homelessness, and other community safety programs

Eligibility: To impose the new 0.1% sales tax, a city or county must also meet eligibility requirements for the state-funded grant program administered by the Criminal Justice Training Commission

0.1% in Washougal: Estimated at $305,000 annually

State-Funded Grant Program

May only be used for the purposes of:

B) Funding use of force, de-escalation, crisis intervention, and trauma-informed trainings for officers to remain in compliance with the commission’s required trainings; and

C) Funding broader law enforcement and public safety efforts including but not limited to emergency management planning, environmental hazard mitigations, security personnel, community outreach and assistance programs, alternative response programs, and mental-health crisis response

State-Funded Grant Program

To be eligible for the grant, we must implement the public safety sales tax.

There is considerable work to be done to position ourselves to be successful in applying for these two funding mechanisms.

Our Vision

- Increase parking enforcement throughout the city

- Re-open (and keep open) all city park restrooms and develop a plan to keep them clean and orderly

- Increase Law Enforcement community engagement (with emphasis in park patrols)

- Develop and fund a replacement plan for outdated and ineffective law enforcement equipment such as radios, safety equipment and vehicles.

- Bolster Police Department professional staff to meet current needs

Proposed Public Safety Revenue

- **0.1% Sales Tax – Councilmanic ($305K for a full-year)**
  - Non-City residents who work, shop and visit our City contribute to public safety funding

- **HB 2015 Grant ($ TBD, for 3-years)**

- **Uses**
  - Increase parking enforcement throughout the city
  - Re-open (and keep open) all city park restrooms and develop a plan to keep them clean and orderly
  - Increase Law Enforcement community engagement (with emphasis in park patrols)
  - Develop and fund a replacement plan for outdated and ineffective law enforcement equipment such as radios, safety equipment and vehicles.
  - Bolster Police Department professional staff to meet current needs (2027-2028)

Proposed Public Safety Revenue

2026 Expenditures (partial year funding)

- Initial Police equipment replacement
- Initial Police vehicle replacement funding
- Crime prevention and security upgrades for parks and restrooms

2027-2028 and future expenditures

- Maintain crime prevention and security upgrades
- Continued Police equipment replacement
- Continued Police vehicle replacement funding
- Increased Public Safety staffing

Next Steps

- ❑ Council discussion/direction
- ❑ 12/1/2025: Ordinances on agenda for each item
- ❑ 12/1/2025: Incorporate into 2025-2026 mid-biennium budget modification ordinance
- ❑ Effective dates in 2026
  - ✓ TBD Sales Tax: April 1, 2026 (first day of a quarter with 75-days notice to DOR)
  - ✓ TBD License Tab Fee Increase: mid-June 2026 (180 day waiting period)
  - ✓ Public Safety Sales Tax: April 1, 2026 (first day of a quarter with 75-days notice to DOR)
- ❑ Pursue Public Safety Grant
- ❑ Enhanced staffing in 2027-2028 Budget

2025-2026 Mid-Biennium Budget Review & Modification: Budget Modifications by Fund

11/17/2025

City of Washougal

2025-2026 Mid-Biennium Budget Review & Modification: General Fund

- Public Safety Sales Tax (Effective 4/1/26)
  - Increase Revenues:
    - Retail Sales & Use Taxes (7/12 Year) $178,000
  - Increase Expenditures:
    - Facilities Professional Services $104,000
    - Transfer to Police Fleet ER&R 520 $ 40,000
    - Transfer to Police ER&R 521 $ 34,000

2025-2026 Mid-Biennium Budget Review & Modification: General Fund

- <u>Transportation Benefit District (TBD) Sales Tax (Eff. 4/1/26) & Fee Increase (Eff. Mid-June 2026)</u>
  - Increase Revenues:
    - Retail Sales & Use Taxes (7/12) $178,000
    - TBD Fees (4/12) $ 92,000
  - Increase Expenditures:
    - Transfer to REET 2nd Qtr % Fund $270,000

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2025-2026 Mid-Biennium Budget Review & Modification: General Fund

- Total Increase Revenues: $448,000
- Total Increase Expenditures: $448,000

2025-2026 Mid-Biennium Budget Review & Modification: REET 2nd Qtr % Fund

- Increase Revenues:
  - Transfers In (General Fund) $270,000

- Increase Expenditures:
  - Pavement Management Program $270,000

2025-2026 Mid-Biennium Budget Review & Modification: Hotel/Motel Tax Fund

- The following requests were approved by the Lodging Tax Advisory Committee (LTAC):

Project Name/Event: 9/24/2025	**Project Cost**	**Requested**	**Awarded**
Washougal Studio Artists Spring Artist Tour 2026	$ 3,500.00	$ 2,000.00	$ 2,000.00
Washougal Studio Artists Holiday Market 2025	$ 3,500.00	$ 2,000.00	$ 2,000.00
C/W Historical Society - Advertising and Promotion 2026	$ 4,290.00	$ 3,440.00	$ 3,440.00
WHY Racing - Reflection Run	$ 76,260.00	$ 25,000.00	$ 25,000.00
WHY Racing - Scary Run	$ 83,775.00	$ 15,000.00	$ 15,000.00
Columbia Gorge Tourism Alliance 2026 Membership	$ 75,000.00	$ 2,000.00	$ 2,000.00
COW - Dining map update and reprint for 2026	$ 1,100.00	$ 1,100.00	$ 1,100.00
COW - PSA with Reed Creative for Tourism/Special Events	$ 18,000.00	$ 18,000.00	$ 18,000.00
COW - Community Market	$ 8,631.53	$ 8,631.53	$ 8,631.53
COW - Rack Cards 2026	$ 857.16	$ 857.16	$ 857.16
COW - America 250 (banner, décor, and swag)	$ 4,281.19	$ 4,281.19	$ 4,281.19
COW - CivicPlus Visit Washougal Host Fees for 2026 $2554.55	$ 2,759.00	$ 2,759.00	$ 2,759.00
	$ 281,953.88	**$ 85,068.88**	**$ 85,068.88**

2025-2026 Mid-Biennium Budget Review & Modification: Hotel/Motel Tax Fund

- 2026 Adopted Budget: $131,000

Approved by LTAC & to be approved by Council:	$85,069
Available for Other Events	**$45,931**

**Budget Amendment not needed at this time.

2025-2026 Mid-Biennium Budget Review & Modification: Transportation Development Fund

- Increase Expenditures:
  - Transfers to Transportation Cap. Fund $798,460
    - *Transportation Impact Fees (TIFs)*

2025-2026 Mid-Biennium Budget Review & Modification: Parks Capital Fund

- Increase the following project expenditures:
  - Schmid Park Conceptual Design: $25,000
    - Fund Balance

2025-2026 Mid-Biennium Budget Review & Modification: Transportation Capital Fund

- Increase the following project expenditures:
  - Shepherd Road Pedestrian Connection: $3,992,300
    - $3,193,840 from TIB & balance from TIFs Transfer
  - Systemic Stop Controlled Intersections: $119,000
    - WSDOT Highway Safety Improvement Program Grant
  - **Total Increase Revenues: $4,111,300**
  - **Total Increase Expenditures: $4,111,300**

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2025-2026 Mid-Biennium Budget Review & Modification: Stormwater Fund

- Increase the following capital expenditures:
  - Street Sweeper: $164,200 (new cost: $471,200)

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2025-2026 Mid-Biennium Budget Review & Modification Summary

City of Washougal

2025-2026 Mid-Biennium Budget Review & Modification Summary

Fund Title	Increase to Beg. Fund Balance	Increase to Revenues	Increase to Expenditures
General Fund	$0	$448,000	$448,000
REET 2nd Quarter % Fund	$0	$270,000	$270,000
Transportation Development Fund	$0	$0	$798,460
Parks Capital Project Fund	$0	$0	$25,000
Transportation Capital Projects Fund	$0	$4,111,300	$4,111,300
Stormwater Fund	$0	$0	$164,200
TOTAL	**$0**	**$4,829,300**	**$5,816,960**

City of Washougal

Next Steps

- 11/17/2025 Set public hearing to take public testimony for 2025-2026 Mid-Biennium Budget Review & Modification Ordinance
- 12/1/2025 Workshop & Council Meeting:
  - 2025-2026 Mid-Biennium Budget Review & Modification Update (if needed)
  - Public Hearing & approval of 2025-2026 budget modification ordinance

Questions

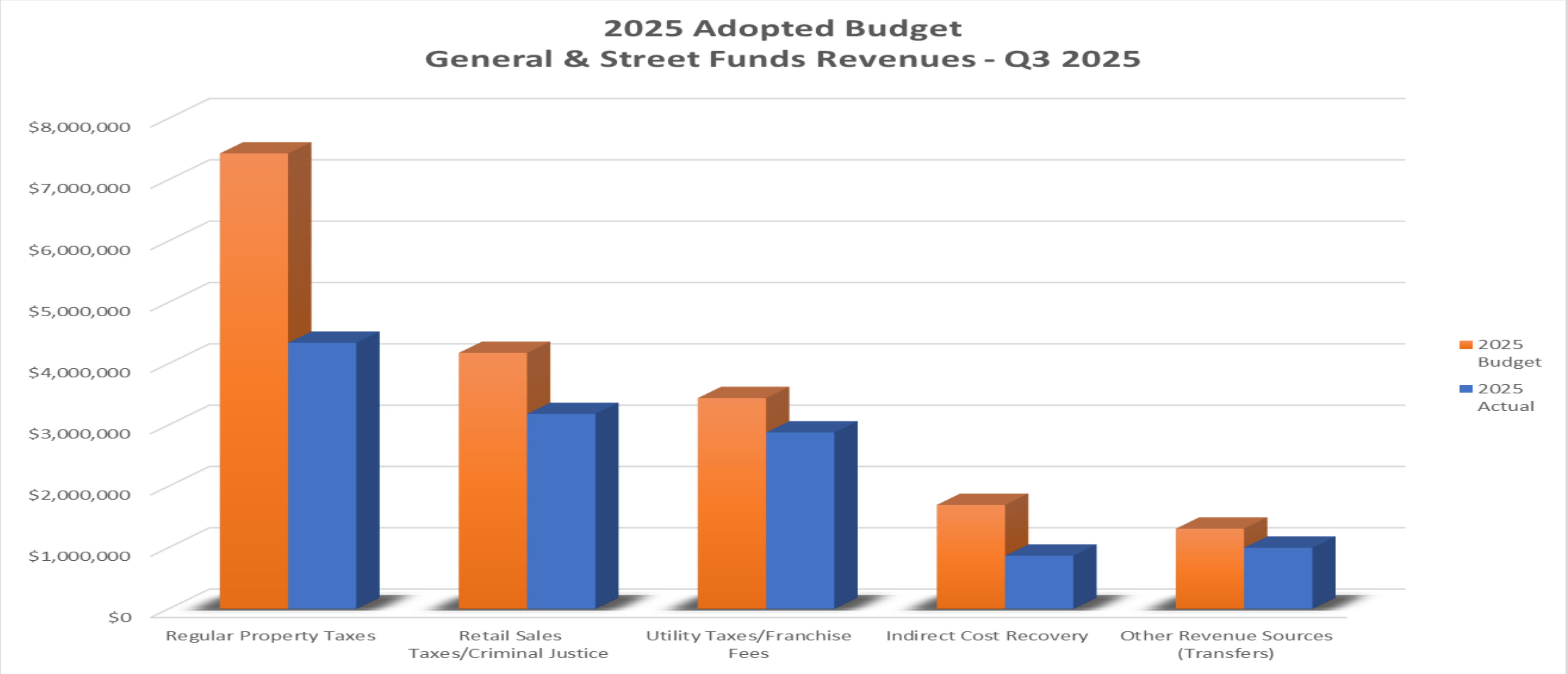
2025 3rd Quarter Review

11/17/2025 | Presented by Daniel Layer

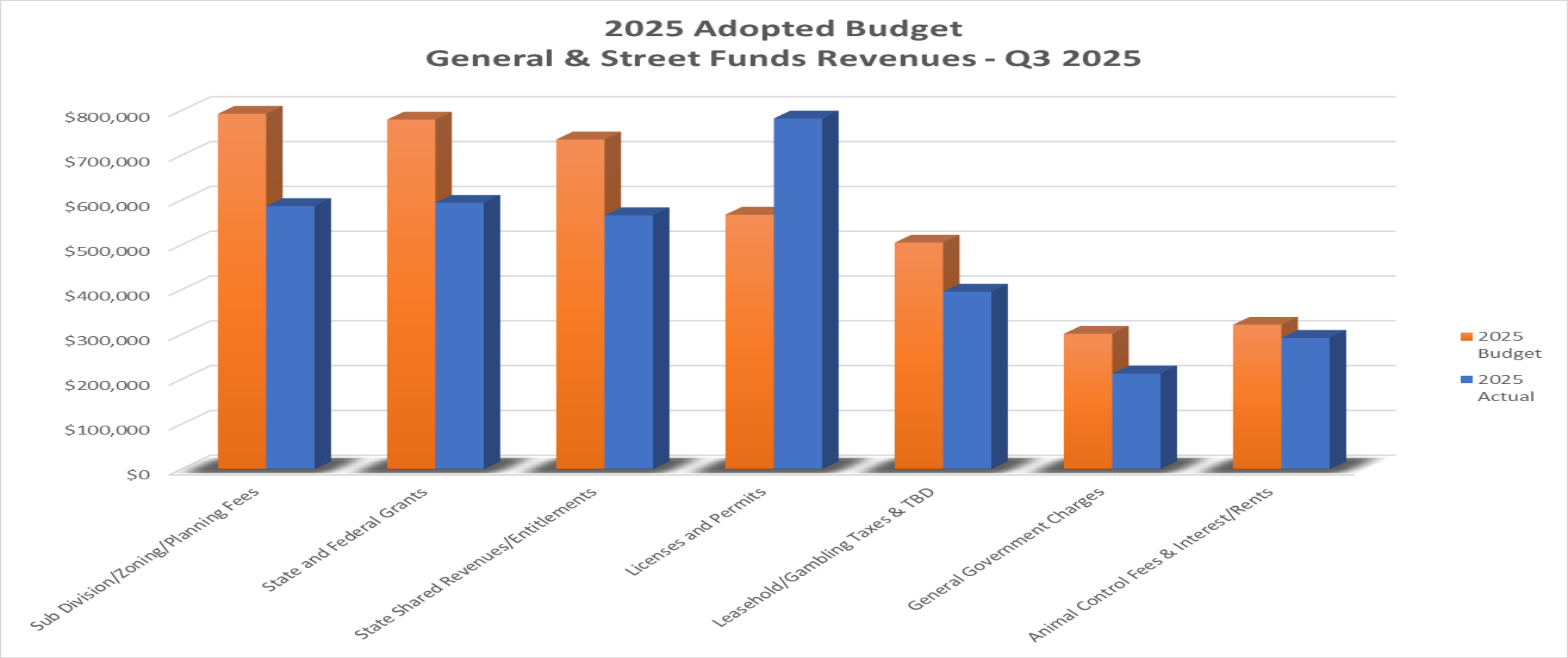
City of Washougal

Agenda

- 2025 Quarter 3 Financial Summary
  - General & Street Funds
  - Utility Funds
  - All Funds
- Investments Update
  - LGIP
  - Riverview ICS
  - Bonds/Treasury Notes
- Questions



Revenue Source	3Q 2025 Actual	2025 Budget	3Q % of Budget
Regular Property Taxes	$ 4,340,126	$ 7,428,405	58.4%
Retail Sales Taxes/Criminal Justice	$ 3,179,675	$ 4,175,827	76.1%
Utility Taxes/Franchise Fees	$ 2,877,488	$ 3,438,670	83.7%
Indirect Cost Recovery	$ 868,804	$ 1,696,405	51.2%
Other Revenue Sources (Transfers)	$ 997,967	$ 1,308,838	76.2%



Revenue Source	3Q 2025 Actual	2025 Budget	3Q % of Budget
Sub Division/Zoning/Planning Fees	$ 586,822	$ 792,600	74.0%
State and Federal Grants	$ 593,953	$ 779,534	76.2%
State Shared Revenues/Entitlements	$ 566,196	$ 735,249	77.0%
Licenses and Permits	$ 782,127	$ 567,500	137.8%
Leasehold/Gambling Taxes & TBD	$ 395,563	$ 505,000	78.3%
General Government Charges	$ 212,935	$ 301,650	70.6%
Animal Control Fees & Interest/Rents	$ 292,541	$ 321,855	90.9%

2025 Revenues – General & Street Funds

2025 3rd quarter revenues are at **71.2%** of the adopted budget:

- Overall revenue is up (20.1%) from 3rd quarter 2024:
  - Excluding transfers from other funds, overall revenue is up 12.9% from Q3 2024
  - Retail Sales Taxes are up 6.8% compared to Q3 2024
  - Utility taxes & franchise fees are up 8.2% compared to Q3 2024
  - Licenses & Permits are up 90.3% from this quarter last year
    - Building permits were submitted by Hyas Pointe

2025 Revenues - General & Street Funds

Revenue Source	3Q 2025 Actual	Amended Budget	3Q % of Budget	Q3 2024 Actual	3Q 2025 v 3Q 2024
Regular Property Taxes	$ 4,340,126	$ 7,428,405	58.4%	$ 4,091,758	6.1%
Retail Sales Taxes/Criminal Justice	$ 3,179,675	$ 4,175,827	76.1%	$ 2,976,240	6.8%
Utility Taxes/Franchise Fees	$ 2,877,488	$ 3,438,670	83.7%	$ 2,659,237	8.2%
Leasehold/Gambling Taxes & TBD	$ 395,563	$ 505,000	78.3%	$ 378,399	4.5%
Licenses and Permits	$ 782,127	$ 567,500	137.8%	$ 411,098	90.3%
State and Federal Grants	$ 593,953	$ 779,534	76.2%	$ 129,432	358.9%
State Shared Revenues/Entitlements	$ 566,196	$ 735,249	77.0%	$ 551,335	2.7%
Animal Control Fees	$ 126,759	$ 150,355	84.3%	$ 125,934	0.7%
General Government Charges	$ 212,935	$ 301,650	70.6%	$ 218,436	-2.5%
Sub Division/Zoning/Planning Fees	$ 586,822	$ 792,600	74.0%	$ 666,770	-12.0%
Indirect Cost Recovery	$ 868,804	$ 1,696,405	51.2%	$ 646,463	34.4%
Interest and Rents	$ 165,782	$ 171,500	96.7%	$ 165,066	0.4%
Other Revenue Sources (Transfers)	$ 997,967	$ 1,308,838	76.2%	$ 50,771	1865.6%
Total	**$ 15,694,197**	**$ 22,051,533**	**71.2%**	**$ 13,070,940**	**20.1%**

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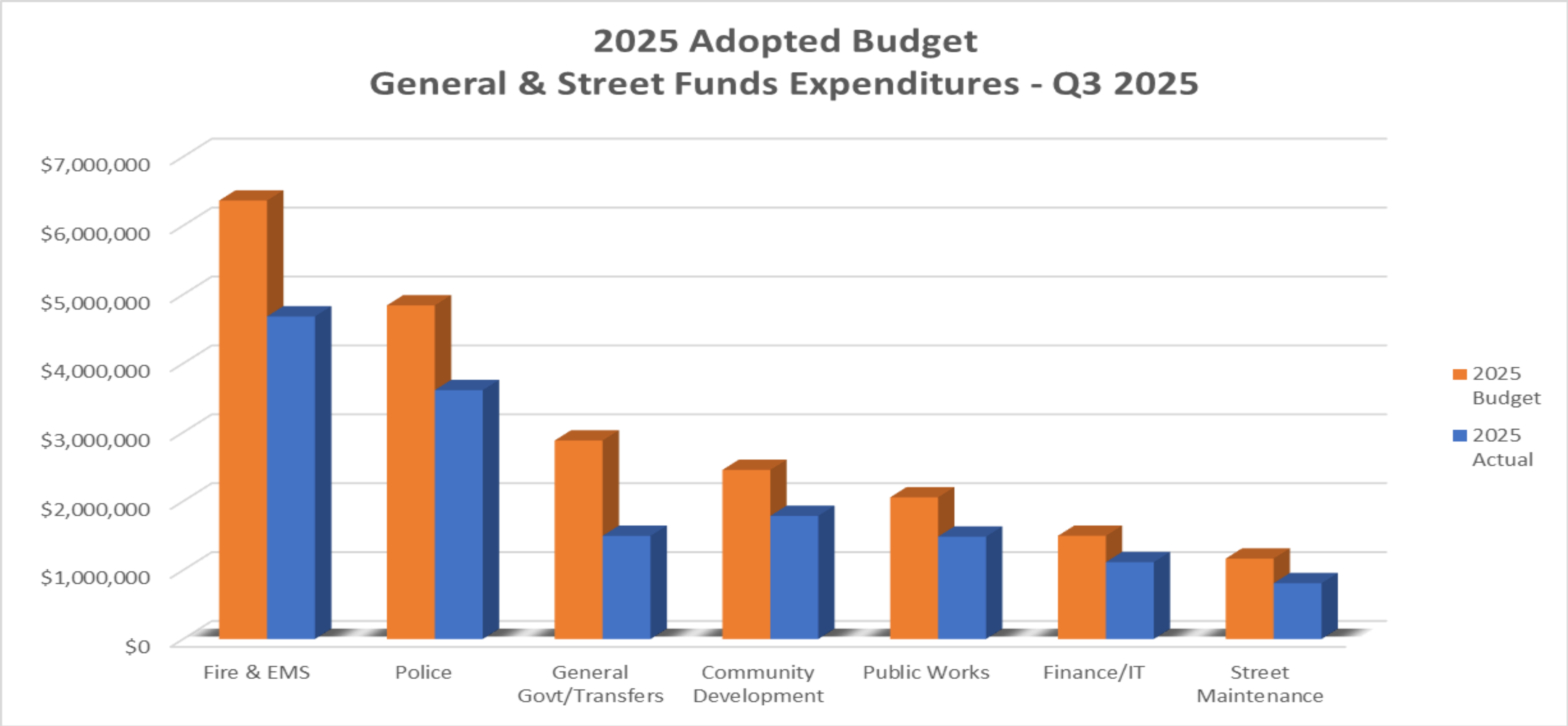
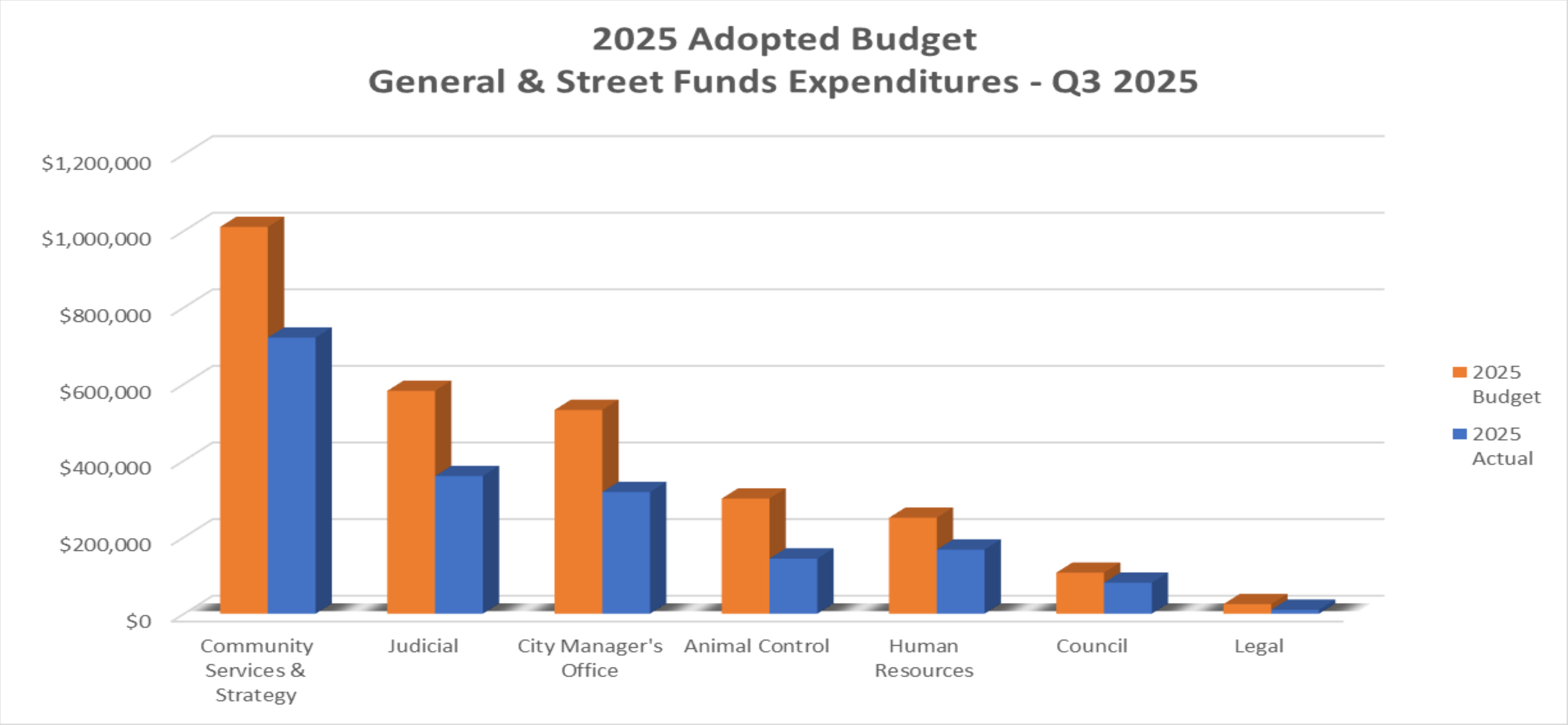


Department	3Q 2025 Actual	2025 Budget	3Q % of Budget
Fire	$ 4,682,248	$ 6,364,087	73.6%
Police	$ 3,612,715	$ 4,842,819	74.6%
General Government Services	$ 1,497,444	$ 2,881,410	52.0%
Community Development/Planning	$ 1,787,644	$ 2,454,588	72.8%
Public Works	$ 1,486,010	$ 2,056,511	72.3%
Finance	$ 1,116,027	$ 1,498,252	74.5%
Street Maintenance	$ 810,375	$ 1,167,787	69.4%

City of Washougal



Department	3Q 2025 Actual	2025 Budget	3Q % of Budget
Community Services & Strategy	$ 720,947	$ 1,009,869	71.4%
Judicial	$ 359,347	$ 582,000	61.7%
City Manager's Officer	$ 317,598	$ 531,962	59.7%
Animal Control	$ 143,986	$ 300,710	47.9%
Human Resources	$ 167,239	$ 250,484	66.8%
Council	$ 80,867	$ 107,044	75.5%
Legal	$ 10,075	$ 25,000	40.3%

2025 Expenses – General & Street Funds

2025 3rd quarter expenses are at **69.8%** of the adopted budget:

- Overall expenditures are up 22.4% from the 3rd quarter 2024:
  - Excluding transfers to other funds, overall expenditures are up 17.9% from Q3 2024
  - Fire expenditures are up from 2024 due to the one-time purchase of a fire truck
  - New department (Community Services & Strategy) expenditures reflected in 2025
    - Appropriations were part of City Manager's Office and Community Development in 2024
  - Engineering, Parks & Community Development expenditures are up nearly 27.8% mainly due to the one-time costs associated with the update to the 2025-2045 Comprehensive Plan

2025 Expenses – General & Street Funds

Department	3Q 2025 Actual	Amended Budget	3Q % of Budget	Q3 2024 Actual	3Q 2025 v 3Q 2024
Council	$ 80,867	$ 107,044	75.5%	$ 85,368	-5.3%
Judicial	$ 359,347	$ 582,000	61.7%	$ 454,964	-21.0%
City Manager's Officer	$ 317,598	$ 531,962	59.7%	$ 579,219	-45.2%
Human Resources	$ 167,239	$ 250,484	66.8%	$ 160,398	4.3%
Finance	$ 1,116,027	$ 1,498,252	74.5%	$ 983,873	13.4%
Community Services & Strategy	$ 720,947	$ 1,009,869	71.4%	$ 61,250	1077.1%
Legal	$ 10,075	$ 25,000	40.3%	$ 23,885	-57.8%
General Government Services	$ 1,487,994	$ 2,863,210	52.0%	$ 743,029	100.3%
Police	$ 3,612,715	$ 4,842,819	74.6%	$ 3,397,025	6.3%
Fire	$ 4,682,248	$ 6,364,087	73.6%	$ 3,533,025	32.5%
Intergovernment Services	$ 9,451	$ 18,200	51.9%	$ 16,500	-42.7%
Community Development/Planning	$ 1,787,644	$ 2,454,588	72.8%	$ 1,473,574	21.3%
Engineering	$ 324,341	$ 412,312	78.7%	$ 131,062	147.5%
Animal Control	$ 143,986	$ 300,710	47.9%	$ 228,073	-36.9%
Parks	$ 631,947	$ 824,992	76.6%	$ 510,661	23.8%
City Building Maintenance	$ 529,722	$ 819,207	64.7%	$ 520,669	1.7%
Street Maintenance	$ 810,375	$ 1,167,787	69.4%	$ 812,383	-0.2%
Total	**$ 16,792,523**	**$ 24,072,523**	**69.8%**	**$ 13,714,958**	**22.4%**

City of Washougal

2025 Revenues – Utility Funds

2025 3rd quarter revenues:

- Water/sewer revenues are at **73.2%** of the budget and up 2.7% from 3rd quarter 2024

- Stormwater revenues are at **67.1%** of the budget and up 27.2% from 3rd quarter 2024
  - Stormwater received one-time grants totaling $447,984 through 3rd quarter of 2025

2025 Expenses – Utility Funds

2025 3rd quarter expenses:

- Water/sewer expenses are at **60.9%** of the budget and up 2.6% compared to 3rd qtr. 2024

- Stormwater expenses are at **55.6%** of the budget and up 46.4% from 3rd quarter 2024
  - Additional expenditures related to the grants incurred in 2025
  - Additional expenditures related to capital project in 2025

2025 Revenues and Expenses – Utility Funds

Water/Sewer Utility	Q3 YTD 2025	2025 Adopted Budget	3Q % of Budget	Q3 YTD 2024	3Q 2025 v 3Q 2024
Revenues					
Water Sales	$ 3,397,892	$ 4,937,000	68.8%	$ 3,351,035	1.4%
Sewer Sales	$ 5,030,565	$ 6,810,000	73.9%	$ 4,999,827	0.6%
Other Revenues	$ 304,777	$ 185,000	164.7%	$ 151,224	101.5%
Total Revenue	**$ 8,733,234**	**$ 11,932,000**	**73.2%**	**$ 8,502,087**	**2.7%**
Total Expenses	$ 7,104,191	$ 11,660,973	60.9%	$ 6,926,693	2.6%
Total Net Revenue	**$ 1,629,044**	**$ 271,027**		**$ 1,575,394**	

City of Washougal

2025 Revenues and Expenses – Utility Funds

Stormwater Utility	Q3 YTD 2025	2025 Adopted Budget	3Q % of Budget	Q3 YTD 2024	3Q 2025 v 3Q 2024
Revenues					
Stormwater Sales	$ 1,461,726	$ 1,939,000	75.4%	$ 1,410,929	3.6%
Stormwater Connection Fee	$ 23,245	$ 50,000	46.5%	$ 31,548	-26.3%
Grants	$ 447,984	$ 953,015	47.0%	$ 41,147	988.7%
Other Revenues	$ 159,371	$ 175,500	90.8%	$ 161,373	-1.2%
Total Revenue	**$ 2,092,327**	**$ 3,117,515**	**67.1%**	**$ 1,644,997**	**27.2%**
Total Expenses	$ 2,026,909	$ 3,643,553	55.6%	$ 1,384,525	46.4%
Total Net Revenue	**$ 65,418**	**$ (526,038)**		**$ 260,472**	

City of Washougal

2025 Revenues, Expenses & Fund Balances: All Funds

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
001/101	General & Street	$ 5,640,057	*$ 22,051,533*	$ 15,694,197	*$ 24,072,523*	$ 16,792,523	$ 4,541,731
002	Strategic Plan Implementation	$ 823,698	*$ 27,000*	$ 27,331	*$ 329,138*	$ 87,967	$ 763,062
003	Abatement	$ 68,431	*$ 2,500*	$ 2,306	*$ 15,000*	$ 2,221	$ 68,516
103	Cemetery	$ 48,651	*$ 226,940*	$ 171,721	*$ 221,940*	$ 149,520	$ 70,853

City of Washougal

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
104	REET 1st Qtr %	$ 1,676,457	*$ 554,800*	$ 812,814	*$ 1,856,800*	$ 13,400	$ 2,475,871
105	Park Impact Fees	$ 1,977,779	*$ 425,000*	$ 352,275	*$ 1,830,000*	$ 797,430	$ 1,532,624
106	REET 2nd Qtr %	$ 1,364,240	*$ 982,000*	$ 525,507	*$ 1,390,700*	$ 1,136,619	$ 753,128
108	Hotel/Motel Tax	$ 273,758	*$ 104,000*	$ 67,438	*$ 146,998*	$ 78,075	$ 263,121
110	Transportation Development	$ 4,034,289	*$ 820,000*	$ 473,354	*$ 692,000*	$ 134,010	$ 4,373,632

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
120	National Opioid Settlements	$ 196,727	$ 55,000	$ 40,190	$ -	$ -	$ 236,917
125	EMS Restricted Revenue	$ 68,519	$ 1,500	$ 2,376	$ 69,700	$ -	$ 70,894
126	Fire Impact Fees	$ 835,600	$ 90,000	$ 111,152	$ 910,000	$ 910,000	$ 36,752
127	Affordable Housing Sales Tax	$ 43,694	$ 15,250	$ 10,057	$ 30,000	$ 29,471	$ 24,281
141	Drug Seizure Fund	$ 20,072	$ 2,750	$ 886	$ 2,750	$ 702	$ 20,256

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
211	Woodburn/JKL Lid Fund	$ 356,709	*$ 6,000*	$ 3,277	*$ 300,000*	$ 300,000	$ 59,986
215	Downtown Revitalization Bond	$ 379	*$ 356,800*	$ 13,413	*$ 356,800*	$ 13,400	$ 393
216	Fire Station Bond	$ -	*$ 647,982*	$ 408,516	*$ 647,982*	$ 25,500	$ 383,016

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
350	Parks Capital Projects	$ 176,194	*$ 30,000*	$ 236,257	*$ 251,000*	$ 179,477	$ 232,973
351	Building Contingency	$ 2,629,703	*$ 15,839,911*	$ 17,976,523	*$ 11,238,453*	$ 4,697,008	$ 15,909,218
353	Transportation Capital	$ (931,850)	*$ 7,836,678*	$ 2,274,824	*$ 7,865,328*	$ 2,053,320	$ (710,347)
355	Art Project Fund	$ 10,284	*$ 10,000*	$ 7,500	*$ 22,000*	$ 1,950	$ 15,834

City of Washougal

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
401	Water/Sewer Operating	$ 7,244,704	*$ 11,932,000*	$ 8,733,234	*$ 11,660,973*	$ 7,104,191	$ 8,873,747
403	Stormwater	$ 3,898,743	*$ 3,117,515*	$ 2,092,327	*$ 3,643,553*	$ 2,026,909	$ 3,964,161
406	Water/Sewer Capital	$ 11,527,600	*$ 8,510,537*	$ 10,445,039	*$ 20,463,645*	$ 16,352,685	$ 5,619,954
410	PW Trust Fund Loan	$ -	*$ 534,154*	$ 534,153	*$ 534,154*	$ 534,153	$ -
413	Water/Sewer/Storm Bond	$ 992,208	*$ 3,379,671*	$ 2,434,848	*$ 2,408,469*	$ 2,408,469	$ 1,018,587
414	Water/Sewer/Storm Bond Reserve	$ 1,793,079	*$ 5,000*	$ 7,855	*$ -*	$ -	$ 1,800,934

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
510	Employment Security	$ 132,168	*$ 3,000*	$ 4,594	*$ 30,802*	$ -	$ 136,762
520	ER&R Vehicles	$ 27,412	*$ 104,900*	$ 82,684	*$ 130,000*	$ 105,718	$ 4,377
521	ER&R IT	$ 73,196	*$ 90,000*	$ 68,297	*$ 99,000*	$ 68,512	$ 72,980

2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
604	Perpetual Care	$ 404,300	*$ 10,000*	$ -	*$ -*	$ -	$ 404,300
608	Woodburn/JKL Lid Fund Guarantee	$ 209,217	*$ 3,000*	$ 1,190	*$ 200,000*	$ 200,000	$ 10,407
610	Downtown Bond Guarantee	$ 1,135,137	*$ 6,000*	$ 7,676	*$ -*	$ -	$ 1,142,813
631	Low Income Assistance	$ 5,805	*$ 8,100*	$ 7,131	*$ 8,000*	$ -	$ 12,937
	Grand Total	**$ 46,756,959**	***$ 77,789,521***	**$ 63,630,942**	***$ 91,427,708***	**$ 56,203,230**	**$ 54,184,671**

Investments Update

LGIP - Investment Update

Total Invested as of 9/30/25:
$12,395,792.02

January	February	March
$ 81,613.67	$ 62,885.40	$ 60,831.97
4.4514%	4.4276%	4.3995%
April	**May**	**June**
$ 56,210.53	$ 58,031.39	$ 56,491.86
4.3933%	4.3735%	4.3831%
July	**August**	**September**
$ 56,180.61	$ 53,195.43	$ 48,764.07
4.3922%	4.3818%	4.2950%
October	**November**	**December**
4.1659%		

Total LGIP Interest YTD
$ 534,204.93

Note: LGIP investments are liquid

City of Washougal

Riverview ICS - Investment Update

Total Invested as of 9/30/25:
$2,392,156.02

January	February	March
$ 7,144.74	$ 5,755.72	$ 6,388.87
3.25%	3.25%	3.25%
April	**May**	**June**
$ 6,199.43	$ 6,423.21	$ 6,232.60
3.25%	3.25%	3.25%
July	**August**	**September**
$ 6,457.64	$ 6,475.23	$ 6,283.06
3.25%	3.25%	3.25%
October	**November**	**December**
3.25%		

Total Riverview ICS Interest YTD
$ 57,360.50

City of Washougal

Bonds/Treasury Notes - Investment Update

Purchasing Fund	Rate	Maturity Date	Amount Paid	Maturity Value	Expected Interest
Water/Sewer*	0.550%	9/30/2025	1,677,769.92	1,698,000.00	39,332.58
ARPA Downtown Revitalization Project*	4.000%	12/15/2025	1,297,067.51	1,310,000.00	104,800.00
General Fund/Downtown Bond Fund	0.850%	1/28/2026	1,978,500.00	2,000,000.00	62,500.00
General Fund	0.460%	2/24/2026	1,001,940.00	1,000,000.00	25,000.00
Water/Sewer/General Fund	0.460%	2/24/2026	500,970.00	500,000.00	12,500.00
PIF/TIF*	0.875%	6/30/2026	998,013.48	1,075,000.00	23,515.63
General Fund/Water/Sewer/Stormwater*	1.625%	9/30/2026	996,864.31	1,055,000.00	51,431.25
GF/REET/TIF/WS/Storm/WS Cap/ WS Bond/Dtwn*	1.250%	12/31/2026	249,893.17	275,000.00	12,031.25
Water/Sewer/Stormwater*	1.500%	1/31/2027	750,146.79	807,000.00	54,472.50
Downtown Bond Fund*	1.500%	1/31/2027	344,118.56	359,000.00	10,770.00
TIF / Water/Sewer*	4.500%	4/15/2027	1,003,465.57	1,000,000.00	135,000.00
Water/Sewer Capital*	2.750%	7/31/2027	999,557.83	1,040,000.00	100,100.00
Water/Sewer/TIF/REET	0.750%	10/8/2027	999,564.53	1,120,000.00	33,600.00
Water/Sewer*	3.500%	1/31/2028	999,744.52	1,018,000.00	142,520.00
Water/Sewer / Stormwater*	3.500%	4/30/2028	998,366.80	1,027,000.00	143,780.00
Water/Sewer*	1.000%	7/31/2028	994,505.60	1,125,000.00	50,625.00
General Fund*	1.500%	11/30/2028	1,592,753.32	1,753,000.00	118,327.50
Water/Sewer/Stormwater/ W/S Bond*	1.875%	2/28/2029	1,219,102.52	1,340,000.00	113,062.50
General Fund/TIF/Water/Sewer/Stormwater*	2.375%	5/15/2029	1,773,389.77	1,860,000.00	198,787.50
Water/Sewer / Water/Sewer Bond*	1.625%	8/15/2029	1,101,706.84	1,180,000.00	86,287.50
Water/Sewer / Water/Sewer Capital*	1.750%	11/15/2029	1,039,228.17	1,125,000.00	88,593.75
*Treasury Note			**$ 22,516,669.21**	**$ 23,667,000.00**	**$ 1,607,036.96**

Earnings Received to Date:	Interest	Gain/(Loss) Maturity
General Fund	$ 31,266.82	$ 41,585.51
Other Funds	$ 51,873.33	$ (518.12)
W/S and SW Bond Funds	$ 207,717.05	$ 78,820.96
Total Earnings	**$ 290,857.20**	**$ 119,888.35**

City of Washougal

Questions

Thank You!