



**CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP AGENDA
Monday, September 25, 2023
5:00 PM**

MEETING INFORMATION

Please click the link below to join the webinar:
<https://us02web.zoom.us/j/81840577175>

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC COMMENTS

IV. NEW BUSINESS

- A. Finance: 2024 Budget - Revenue and Expenditure Estimates**
- B. Finance: 2024 Budget - Police/Animal Control, Community Development, Court, and Other**

V. PUBLIC COMMENTS

VI. REPORTS AND COMMUNICATIONS

- A. CITY MANAGER**
- B. MAYOR**
- C. CITY COUNCIL**

VII. ADJOURNMENT

UPCOMING MEETINGS: Monday, October 9, 2023 - Workshop at 5:00 pm and Council at 7:00 pm

BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

9/25/2023

SUBJECT:

MEETING INFORMATION

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81840577175>

DEPT. OF ORIGIN:

Administration

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

No

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

9/25/2023

SUBJECT:

Finance: 2024 Budget - Revenue and Expenditure Estimates

DEPT. OF ORIGIN:

Finance

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

Yes

ATTACHMENTS:

📎 **2024 Preliminary Budget Revenues & Estimates**

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

City of Washougal

2024 Preliminary Revenue and Expenditure Estimates

9/25/2023 | Presented by Daniel Layer



City of Washougal

1

Agenda

- 2024 Budget Approach
- 2024 Preliminary Estimates
- Next Steps



City of Washougal

2

2

2024 Budget Approach

July - September

- Compile preliminary estimates

September 25

- 2024 Preliminary estimates

October 23 (by November 1st by RCW)

- 2024 Preliminary Budget and Message
- Third quarter 2023 update



City of Washougal

3

3

2024 General/Street Fund ~ Preliminary Budget Strategy

- Key investments based on the 2023-2028 Strategic Plan:
 - ❑ Council created and funded the Strategic Plan Implementation Fund earlier this year as a placeholder for investments to facilitate the plan's success
 - ❑ Investments for 2024 (pending further refinement of budget demands):
 - ❑ Establishment of Strategic Initiatives Manager position (Economic Development and Community Prosperity & Financial Health and Core Services)
 - ❑ Establishment of Community Engagement Program Coordinator position (Redefined Community Identity)
- Key investments based on Council priorities (use of reserves)
 - ❑ Mandated Comprehensive Plan Update
 - ❑ Finalize General Facilities Plan (carryover from 2023)
- Continue to fund the Fire Department per the latest and pending agreements
 - ❑ Potential use of fire reserves



City of Washougal

4

4

2024 General/Street Fund ~ Preliminary Budget Strategy

Revenue Assumptions:

- 1% councilmanic property tax increase & 3.62% new construction
- EMS levy renewed at \$0.50 / 1,000 assessed value (AV)
- Utility tax revenue anticipated to increase at a rate below inflation
- Trending of various revenues



5

5

2024 General/Street Fund ~ Preliminary Budget Strategy

Expense assumptions:

- Maintain service levels
- Cost of Living Adjustments (COLAs) per contracts: 3.6%
- Medical benefits cost increases: AWC 4 - 7% increase; KAISER 0.28% increase
- DRS contribution rates: PERS 9.53%; LEOFF 5.32%
- Key investments based on Strategic Plan
- Continued use of Economic Development funding
 - ❑ Pursuing funding opportunities for programs and capital projects to enhance economic development
 - ❑ Potential leverage of Strategic Plan Implementation Fund to enhance this activity



6

6

2024 Preliminary Revenue & Expenditure Estimates



City of Washougal

7

2024 Budget Revenue Estimates

	2022 Actual	2023 Budget	2024 Proposed	\$ Change	% Change
Regular Property Taxes	\$ 6,027,231	\$ 6,264,174	\$ 7,152,169	\$ 887,995.00	14.18%
Retail Sales Taxes/Criminal Justice	\$ 3,659,195	\$ 3,747,000	\$ 4,215,000	\$ 468,000.00	12.49%
Utility Taxes/Franchise Fees	\$ 3,027,874	\$ 2,956,421	\$ 3,248,805	\$ 292,384.00	9.89%
Leasehold/Gambling Taxes & TBD	\$ 460,708	\$ 440,000	\$ 454,000	\$ 14,000.00	3.18%
Licenses and Permits	\$ 550,873	\$ 535,700	\$ 561,200	\$ 25,500.00	4.76%
State and Federal Grants	\$ 31,059	\$ 160,436	\$ 279,536	\$ 119,100.00	74.24%
State Shared Revenues/Entitlements	\$ 807,957	\$ 800,927	\$ 739,284	\$ (61,643.00)	-7.70%
Animal Control Fees	\$ 93,662	\$ 124,500	\$ 131,882	\$ 7,382.00	5.93%
General Government Charges	\$ 319,784	\$ 327,900	\$ 298,660	\$ (29,240.00)	-8.92%
Sub Division/Zoning/Planning Fees	\$ 1,568,147	\$ 1,169,100	\$ 1,189,350	\$ 20,250.00	1.73%
Indirect Cost Recovery	\$ 1,197,350	\$ 1,122,000	\$ 1,219,600	\$ 97,600.00	8.70%
Interest, Rents and Settlements	\$ 147,192	\$ 109,000	\$ 178,000	\$ 69,000.00	63.30%
Other Revenue Sources (Transfers)	\$ -	\$ 61,500	\$ 270,400	\$ 208,900.00	0.00%
Total Revenue	\$ 17,891,033	\$ 17,818,658	\$ 19,937,886	\$ 2,119,228.00	11.89%



City of Washougal

8

8

2024 Budget Expenditure Estimates

	2022 Actual	2023 Budget	2024 Proposed	\$ Change	% Change
Council	\$ 79,322	\$ 114,890	\$ 116,923	\$ 2,033.00	1.77%
Judicial	\$ 422,968	\$ 518,000	\$ 549,500	\$ 31,500.00	6.08%
City Managers Office	\$ 584,284	\$ 704,785	\$ 1,009,715	\$ 304,930.00	43.27%
Human Resources	\$ 225,545	\$ 225,170	\$ 239,452	\$ 14,282.00	6.34%
Finance	\$ 1,269,982	\$ 1,297,869	\$ 1,366,805	\$ 68,936.00	5.31%
Economic Development	\$ 46,711	\$ 55,000	\$ 95,000	\$ 40,000.00	72.73%
Legal	\$ 14,033	\$ 20,000	\$ 20,000	\$ -	0.00%
General Government Services	\$ 1,864,839	\$ 2,733,703	\$ 1,286,165	\$ (1,447,538.00)	-52.95%
Police	\$ 3,841,211	\$ 4,308,427	\$ 4,636,160	\$ 327,733.00	7.61%
Fire	\$ 3,778,086	\$ 4,540,880	\$ 5,271,455	\$ 730,575.00	16.09%
Intergovernment Services	\$ 12,478	\$ 13,000	\$ 13,000	\$ -	0.00%
Community Development/Planning	\$ 2,978,378	\$ 2,598,319	\$ 2,720,643	\$ 122,324.00	4.71%
Engineering	\$ 272,524	\$ 173,621	\$ 187,511	\$ 13,890.00	8.00%
Animal Control	\$ 222,578	\$ 249,000	\$ 263,764	\$ 14,764.00	5.93%
Parks	\$ 560,747	\$ 623,441	\$ 673,316	\$ 49,875.00	8.00%
City Building Maintenance	\$ 635,218	\$ 637,795	\$ 738,819	\$ 101,024.00	15.84%
Street Maintenance	\$ 1,075,816	\$ 1,073,758	\$ 1,159,658	\$ 85,900.00	8.00%
Total Expenses	\$17,884,718	\$19,887,658	\$ 20,347,886	\$ 460,228	2.31%



9

9

2024 Preliminary Revenue & Expenditure Estimates ~ Utility Accounts



City of Washougal

10

2024 Utility Budget Estimates

- FCS will be completing the utility rate study in 4th Quarter 2023
 - Utility tax revenue anticipated to increase at a rate below inflation
- Following capital facilities plan



City of Washougal

11

11

2024 Utility Budget Estimates

	2024				
	2022 Actual	2023 Budget	Proposed	\$ Change	% Change
Water/Sewer Utility					
Revenues					
Water Sales	\$ 4,248,460	\$ 4,534,806	\$ 4,707,129	\$ 172,323	3.80%
Sewer Sales	\$ 5,970,972	\$ 6,273,982	\$ 6,399,462	\$ 125,480	2.00%
Other Revenues	\$ 475,752	\$ 110,800	\$ 215,000	\$ 104,200	94.04%
Total Revenue	\$ 10,695,184	\$ 10,919,588	\$ 11,321,590	\$ 402,002	3.68%
Total Expenses	\$ 10,349,323	\$ 10,597,862	\$ 11,233,734	\$ 635,872	6.00%
Total Net Revenue	\$ 345,862	\$ 321,726	\$ 87,857	\$ (233,869)	72.69%
Storm Water Utility					
Revenues					
Storm Water Sales	\$ 1,688,313	\$ 1,677,227	\$ 1,740,962	\$ 63,735	3.80%
Storm Water Connection Fee	\$ 24,378	\$ 45,000	\$ 46,710	\$ 1,710	3.80%
Other Revenues	\$ 181,395	\$ 123,000	\$ 180,000	\$ 57,000	46.34%
Total Revenue	\$ 1,894,086	\$ 1,845,227	\$ 1,967,672	\$ 122,445	6.64%
Total Expenses	\$ 1,775,329	\$ 2,032,880	\$ 1,952,862	\$ (80,018)	-3.94%
Total Net Revenue	\$ 118,757	\$ (187,653)	\$ 14,810	\$ 202,463	-107.89%



City of Washougal

12

12

2024 Budget Estimates – Other Funds



City of Washougal

13

2024 Budget Estimates ~ Other Funds

Fund	Fund Title	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General	\$ 3,898,359	\$ 19,240,026	\$ 19,650,026	\$ 3,488,359
002	Strategic Plan Implementation Fund	882,925	38,850	270,400	651,375
003	Abatement	76,259	500	15,000	61,759
101	Street	1,600	1,159,658	1,159,658	1,600
103	Cemetery	20,600	241,010	250,128	11,482
104	REET 1st Qtr %	1,315,014	580,000	354,400	1,540,614
105	Park Impact Fee	350,200	156,000	156,000	350,200
106	REET 2nd Qtr %	1,273,100	1,000,000	1,000,000	1,273,100
108	Hotel/Motel Tax	143,700	100,500	120,500	123,700
110	Transportation Development	2,081,000	406,000	406,000	2,081,000
120	National Opioid Settlements	31,700	10,500	42,200	-
125	EMS Restricted Revenue	61,900	-	-	61,900
126	Fire impact Fee	448,900	50,750	-	499,650
127	Affordable Housing Sales Tax Credit	52,600	15,000	67,600	-
141	Drug Seizure Fund	20,000	5,250	5,250	20,000
212	UTGO Debt	9,168	-	-	9,168
215	Downtown Revitalization Bond	-	354,400	354,400	-



City of Washougal

14

14

2024 Budget Estimates ~ Other Funds

Fund	Fund Title	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
350	Parks Capital Projects	50,000	589,144	589,144	50,000
351	Building Contingency	3,757,628	1,200,000	2,911,992	2,045,636
353	Transportation Capital	49,750	1,318,575	1,218,575	149,750
355	Art Project Fund	14,000	5,000	19,000	-
401	Water/Sewer	7,970,425	11,321,590	11,233,734	8,058,282
403	Stormwater	3,220,034	1,967,672	1,952,862	3,234,844
406	Water/Sewer Capital	11,339,252	1,718,000	3,595,551	9,461,701
410	PW Trust Fund Loan	779	537,080	537,080	779
413	Water/Sewer/Storm Bond	-	5,118,707	5,118,707	-
414	Water/Sewer/Storm Bond Reserve	1,603,255	4,500	-	1,607,755
510	Employment Security	123,500	3,000	30,450	96,050
520	ER&R vehicle	5,500	-	-	5,500
521	ER&R IT	17,100	211,000	175,000	53,100
604	Perpetual Care	400,325	10,000	-	410,325
610	Downtown Bond Guarantee	1,127,500	6,000	-	1,133,500
631	Low Income Assistance	5,563	14,000	14,000	5,563
Grand Total		\$ 40,351,636	\$ 47,382,712	\$ 51,247,657	\$ 36,486,691



15

15

2024 Budget Next Steps



City of Washougal

16

Next Steps

- Continued analysis and refinement of projections
- Continuing budget discussions



17

17

Formal Budget Calendar

- ~~August 28th: Budget Strategy~~
- ~~September 11th: Department Budgets:~~
 - ~~☐ City Manager's Office, Human Resources, Council, Finance/Information Technology~~
- ~~September 25th: "high level" revenue/expenditure estimates all funds~~
- **September 25th: Department Budgets:**
 - ☐ **Police/Animal Control, Community Development, Court, and Other**
- October 9th: Department Budgets:
 - ☐ Public Works O&M, Public Works Capital Projects, Fire & EMS
- October 23rd: 3rd Quarter 2023 Update and 2024 City Manager's Proposed Budget
- October 23rd: Set hearings for Ad Valorem taxes and budget (to be held 11/13/2023)
- November 13th: Public Hearings, adopt Ad Valorem taxes, possibly adopt budget
- November 27th (20th), December 4th, December 11th & December 18th: remaining dates for budget adoption



18

18

Questions

➤ Thank you!



City of Washougal

19

BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

9/25/2023

SUBJECT:

2024 Budget: Police/Animal Control, Community Development, Court, and Other

DEPT. OF ORIGIN:

Finance

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

Yes

ATTACHMENTS:

📎 **2024 Budget 9-25-23 departments**

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

Community Development 2024 Budget

9/25/2023 | Presented by Daniel Layer



City of Washougal

1

Community Development 2024 Budget

Expenditure	2022 Actual (Unaudited)	2023 Adopted Budget	2023 Year To Date	2024 Proposed Budget	% Increase / (Decrease) from 2023
Salaries & Wages	\$683,150	\$888,000	\$571,785	\$932,200	4.98%
Personnel Benefits	\$274,983	\$392,275	\$223,814	\$376,850	-3.93%
Services	\$65,650	\$508,994	\$65,936	\$601,143	18.10%
Supplies	\$6,857	\$9,050	\$13,599	\$10,450	15.47%
School Impact Fees (Pass- through)	\$1,863,936	\$800,000	\$493,591	\$800,000	0.00%
TOTAL	\$2,894,576	\$2,598,319	\$1,368,725	\$2,720,643	4.71%



City of Washougal

2

2

Community Development 2024 Budget Highlights

- Professional Services ~ \$550,000 (**\$467,500 in 2023**)
 - 2025 Comprehensive Plan Update - \$350,000 (*carryforward from 2023*)
 - Applied for \$62,500 Dept. of Commerce Grant
 - Applied for \$50,000 Dept. of Commerce Middle Housing Grant
 - Shoreline Master Plan - \$125,000 (**\$60,000 carryforward from 2023**)
 - Applied for offsetting grant, awaiting final determination in October 2023
 - Development Engineering Services - \$50,000
 - 80% pass-through to developers
 - City Attorney Services - \$25,000



3

3

Community Development Full-Time Equivalent (FTE) Count

Department / Fund	2022	2023	2024
Building Permits & Inspections	5.00	5.00	5.00
Code Enforcement	1.00	2.00	2.00
Administration	2.00	2.00	2.00
Planning & Zoning	1.00	1.00	1.00
Total	9.00	10.00	10.00



4

4

Questions

Thank You!



City of Washougal

5

5

Police Department & Drug Seizure Fund 2024 Budget

9/25/2023 | Presented by Daniel Layer



City of Washougal

6

Police Department 2024 Budget

Expenditure	2022 Actual (Unaudited)	2023 Adopted Budget	2023 Year To Date	2024 Proposed Budget	% Increase / (Decrease) from 2023
Salaries & Wages	\$2,447,949	\$2,733,190	\$1,865,997	\$2,922,725	6.93%
Personnel Benefits	\$857,482	\$1,019,800	\$631,801	\$1,091,605	7.04%
Services	\$226,794	\$235,487	\$191,028	\$275,555	17.01%
Supplies	\$69,578	\$83,200	\$64,881	\$90,000	8.17%
Intergovernmental Services	\$239,408	\$236,750	\$186,837	\$256,275	8.25%
TOTAL	\$3,841,211	\$4,308,427	\$2,940,544	\$4,636,160	7.61%

Drug Seizure Fund 2024 Budget

Expenditure	2022 Actual (Unaudited)	2023 Adopted Budget	2023 Year To Date	2024 Proposed Budget	% Increase / (Decrease) from 2023
Services	\$3,603	\$3,600	\$1,329	\$3,750	4.17%
Supplies	318	500	2,413	1,500	200.00%
TOTAL	\$3,921	\$4,100	\$3,742	\$5,250	28.05%

Police Department Budget Highlights

- Intergovernmental Services ~ \$256,275
 - CRESA Fees - \$225,110
 - 911 operations, radio operations, equipment repair & replacement fund
 - SWAT Fees - \$25,000
 - Clark County NetMotion & WSP ACCESS Fees - \$6,165



9

9

Police FTE Count

Department / Fund	2022	2023	2024
Administration	1.00	1.00	1.00
Admin. Support	2.00	3.00	3.00
Patrol & Investigations	20.00	21.00	21.00
Total	23.00	25.00	25.00



10

10

Animal Control Fund 2024 Budget

9/25/2023 | Presented by Daniel Layer



City of Washougal

11

Animal Control 2024 Budget

Expenditure	2022 Actual (Unaudited)	2023 Adopted Budget	2023 Year To Date	2024 Proposed Budget	% Increase / (Decrease) from 2023
Salaries & Wages	\$111,796	\$128,400	\$90,155	\$134,900	5.06%
Personnel Benefits	\$62,519	\$67,615	\$44,369	\$70,600	4.41%
Services	\$42,165	\$46,110	\$31,689	\$50,389	9.28%
Supplies	\$5,138	\$5,875	\$2,975	\$5,875	0.00%
Intergovernmental Services	\$960	\$1,000	\$1,512	\$2,000	100.00%
TOTAL	\$222,578	\$249,000	\$170,700	\$263,764	5.93%



City of Washougal

12

12

Dog License Fees

Fees	Washougal	Camas	Ridgefield	La Center	Battle Ground	Vancouver/ Clark Co.
Unaltered/ Fertile	\$25.00	\$38.00	\$30.00/\$50.00	\$40.00	\$43.00	\$50.00
Spayed/ Neutered	\$15.00	\$38.00	\$20.00/\$50.00	\$16.00	\$18.50	\$25.00
Lost/Replace- ment Tag	\$10.00	\$7.00	Unknown	\$2.00	\$5.00	Unknown
Term	Lifetime	Lifetime	Annual/Lifetime	Annual	Annual	Annual

La Center & Battle Ground offer senior citizen (62+) rate of \$8. Vancouver/Clark Co. 50% discount (65+).
La Center & Battle Ground offer service dog rates \$0.00-\$5.00.



City of Washougal

13

13

Animal Control FTE Count

Department / Fund	2022	2023	2024
Animal Control Officers	2.00	2.00	2.00
Total	2.00	2.00	2.00



City of Washougal

14

14

Judicial 2024 Budget

9/25/2023 | Presented by Daniel Layer



City of Washougal

15

Judicial 2024 Budget

Expenditure	2022 Actual (Unaudited)	2023 Adopted Budget	2023 Year To Date	2024 Proposed Budget	% Increase / (Decrease) from 2023
Services	\$61,232	\$66,000	\$45,000	\$65,000	-1.52%
Intergovernmental Services	\$122,016	\$195,000	\$94,967	\$203,500	4.36%
TOTAL	\$183,248	\$261,000	\$139,967	\$268,500	2.87%



City of Washougal

16

16

Judicial 2024 Budget Highlights

- Professional Services ~ \$65,000
 - City Prosecutor Services
- Intergovernmental Services ~ \$203,500
 - Incarceration Costs - \$110,000 (\$100,000 in 2023)
 - Monitoring/Work Crew - \$90,000 (no change from 2023)
 - Interpreter/CJC Services - \$3,500 (no change from 2023)



17

17

Questions

Thank You!



18

18

Summary

Department	2023 Adopted Budget	2024 Proposed Budget	% Increase / (Decrease) from 2023
Community Development	\$2,598,319	\$2,720,643	4.71%
Police	\$4,308,427	\$4,636,160	7.61%
Drug Seizure Fund	\$4,100	\$5,250	28.05%
Animal Control	\$249,000	\$263,764	5.93%
Judicial	\$261,000	\$268,500	2.87%

19

FTE Summary

Department	2022	2023	2024
Community Development	9.00	10.00	10.00
Police	23.00	25.00	25.00
Animal Control	2.00	2.00	2.00

20

Formal Budget Calendar

- ~~August 28th: Budget Strategy~~
- ~~September 11th: Department Budgets:~~
 - ☐ ~~City Manager's Office, Human Resources, Council, Finance/Information Technology~~
- ~~September 25th: Department Budgets:~~
 - ☐ ~~Police/Animal Control, Community Development, Court, and Other~~
- ~~September 25th: "high level" revenue/expenditure estimates all funds~~
- **October 9th: Department Budgets:**
 - ☐ **Public Works O&M, Public Works Capital Projects, Fire & EMS**
- October 23rd: 3rd Quarter 2023 Update and 2024 City Manager's Proposed Budget
- October 23rd: Set hearings for Ad Valorem taxes and budget (to be held 11/13/2023)
- November 13th: Public Hearings, adopt Ad Valorem taxes, possibly adopt budget
- November 27th (20th), December 4th, December 11th & December 18th: remaining dates for budget adoption



City of Washougal

21

21

Questions

Thank You!



City of Washougal

22

22