CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP AGENDA
Monday, September 23, 2024
5:00 PM

MEETING INFORMATION
Please click the link below to join the webinar:
https://us02web.zoom.us/j/82198865429

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC COMMENTS

IV. NEW BUSINESS

- **A. Police: Body Worn Cameras Update**
- **B. Finance: 2025-2026 Budget - Revenue and Expenditure Estimates**
- **C. Finance: 2025-2026 Budget - Community Development, Human Resources, LTAC, and Others**

V. REPORTS AND COMMUNICATIONS

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

VI. ADJOURNMENT

UPCOMING MEETINGS: Monday, October 14, 2024 - Workshop at 5:00 pm and Council at 7:00 pm

BUSINESS OF THE CITY COUNCIL

City of Washougal, Washington

FOR AGENDA OF:
8/26/2024

SUBJECT:
MEETING INFORMATION
Please click the link below to join the webinar:
https://us02web.zoom.us/j/82198865429

DEPT. OF ORIGIN:
Administration

REVIEWED AT:

TO BE RETURNED TO COUNCIL:
No

EXPENDITURE REQUIRED: **BUDGETED:** **APPROPRIATION REQUIRED:**

SUMMARY STATEMENT

RECOMMENDED ACTION

Workshop Coversheet

BUSINESS OF THE CITY COUNCIL

City of Washougal, Washington

FOR AGENDA OF:
9/23/2024

SUBJECT:
Police: Body Worn Cameras Update

DEPT. OF ORIGIN:
Police

REVIEWED AT:

TO BE RETURNED TO COUNCIL:
No

ATTACHMENTS:

- **Body Worn Public Presentation FINAL 09.12.24.pdf**

EXPENDITURE REQUIRED: **BUDGETED:** **APPROPRIATION REQUIRED:**

SUMMARY STATEMENT

RECOMMENDED ACTION

WASHOUGAL POLICE DEPARTMENT

BODY WORN CAMERA PROGRAM (BWC)

City of Washougal

AGENDA

- Why now?
- Goals
- Concerns
- How body cameras work
- Legislative changes
- Cost recovery for redaction
- Policy development
- Department policy
- Financing
- Deployment Data

GOAL of BWC PROGRAM

The goal of the BWC program is to effectively document in-person law enforcement related community contacts while simultaneously:

- Promoting public trust
- Enhancing accountability of all parties
- Reducing citizen complaints and risk management claims
- Ensuring officer **and** public safety
- Improving transparency of operations
- Enhancing evidence collection and scene management
- Aiding in prosecution of criminal offenses
- Training Feedback

LEGISLATIVE CHANGES

According to 2024 data compiled by [World Population Review](), The following states and the District of Columbia now mandate the statewide use of body-worn cameras by law enforcement officers.

California	*Maryland*	*Oregon*
Colorado	*Minnesota*	*Pennsylvania*
Connecticut	*Nebraska*	*South Carolina*
Delaware	*Nevada*	*Texas*
District of Columbia	*New Hampshire*	*Utah*
Indiana	*New Jersey*	*Virginia*
Florida	*New Mexico*	*Washington*
Georgia	*New York*	*Wisconsin*
Hawaii	*Ohio*	

Additional states with pending BWC legislation include Illinois, Iowa, Michigan, Missouri, Oklahoma, and Tennessee.

LEGISLATIVE CHANGES

RCW 10.109 – Use of Body-Worn Cameras

- Policy Requirements
- Community involvement required
- Limited to “general authority law enforcement agencies”

COST RECOVERY FOR REDACTION

RCW 42.56.240 allows law enforcement agencies to charge reasonable costs of redacting video for requestors who are not directly involved in the incident

Reasonable costs will be based on the current salary rate per minute of the records custodian’s time to redact the video

DEPARTMENT POLICY

This policy is not intended to describe every possible situation in which the BWC should be used, although there are many situations where its use is appropriate. Members should activate the recorder whenever they believe it is relevant or valuable to record an incident.

The BWC should be activated in any of the following situations:

a) All enforcement and investigative contacts, including calls for service, stops, and field interview (FI) situations.

b) Traffic stops including, but are not limited to, traffic violations, stranded motorist assistance, and all crime interdiction stops.

c) Self-initiated activity in which a member would normally notify CRESA.

d) Any other contact that becomes adversarial after the initial contact in a situation that would not otherwise require recording.

FINANCING

- We applied for and received $131,000.00 from the Department of Justice COPS Equipment and Technology Program to receive the congressionally directed spending.

- Ongoing costs will come from the county public safety tax.

BWC Deployment Data

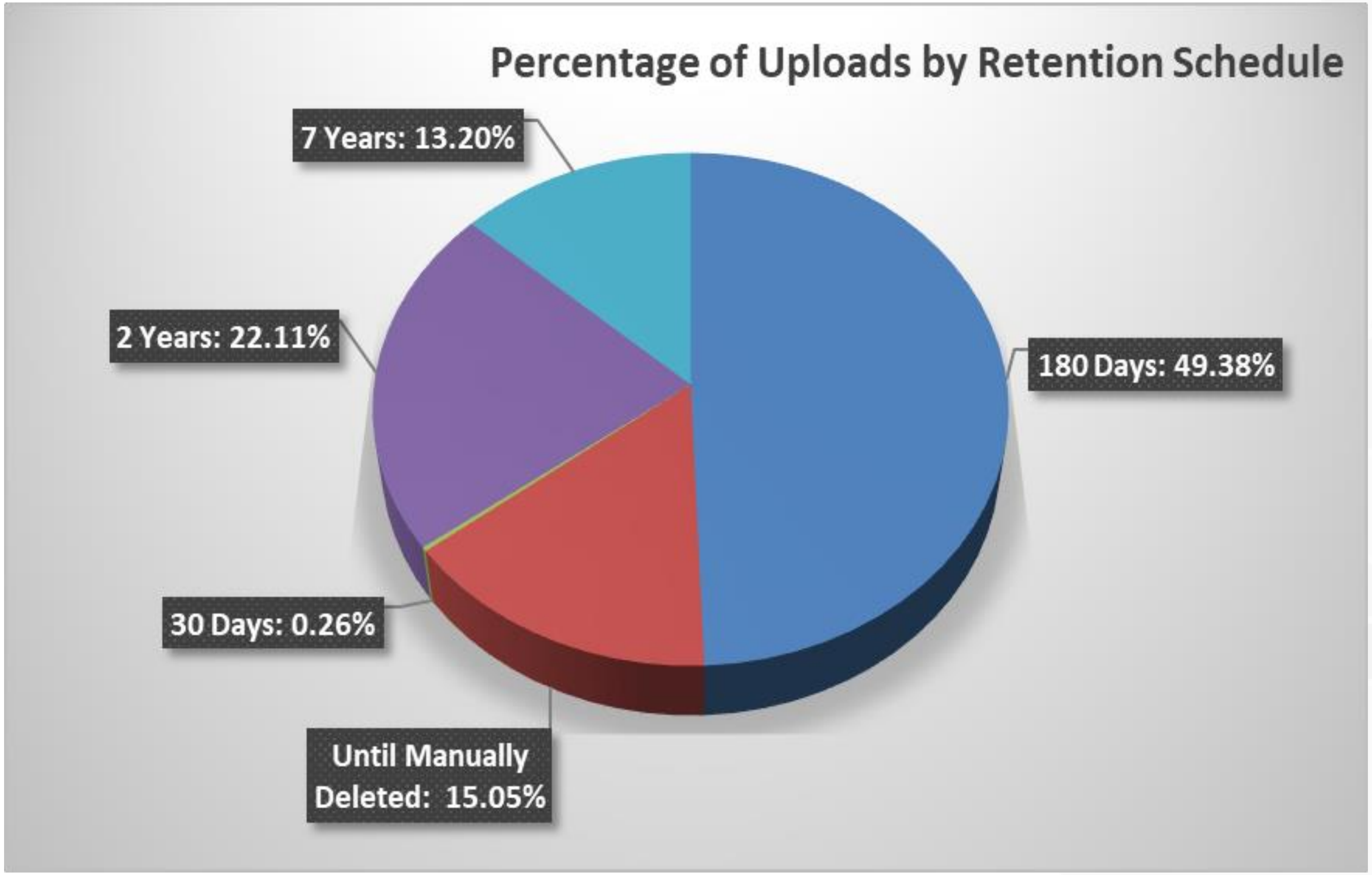
- *23 Cameras on hand*
- *18 Cameras deployed*
- *3 Docking stations*
- *All officers have been issued cameras*

Body-Worn Camera Data

Body Worn Cameras were implemented department-wide in June 2023.

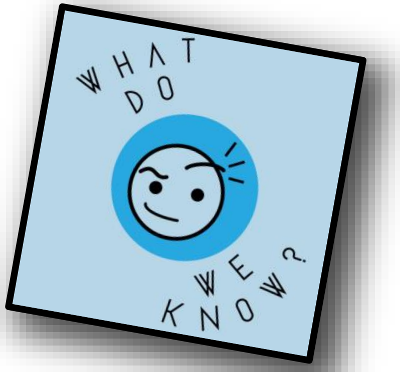
- Working videos: **8,180**
- Test videos: **79**
- Training videos: **160**
- False Signals: **21**
- *Partnered with four (4) neighboring agencies*
- *Partnered with two (2) Prosecuting Attorney's offices*

Data captured May 23, 2024



Retention Schedule	Total Entries	Percentage
180 Days	4039	49.38%
Until Manually Deleted	1231	15.05%
30 Days	21	0.26%
2 Years	1809	22.11%
7 years	1080	13.20%

Valuable Take-Aways:



- *Placing cameras on police officers improves the civility of encounters and enhances perceptions*
- *Videos have helped improve the quality and detail in reports*
- *Videos provide the "best evidence" in cases*
- *Videos help to mitigate and protect against frivolous complaints*
- *Videos are helpful while investigating use of force incidents and citizen complaints*
- *Videos can be used as training tools*

Thank you!

City of Washougal

Braga, A., Coldren, J.R., Sousa, W., Rodriguez, D. (2017). *The benefits of body-worn cameras: New findings from a randomized controlled trial at the Las Vegas Metropolitan Police Department.* IRM-2017-U-016112-Final.pdf (cna.org).

Chapman, B. (January 2019). Body-worn cameras: what the evidence tells us. *NIJ Journal 280* 49-52. Body-Worn Cameras: What the Evidence Tells Us (NIJ Journal 280) (ojp.gov).

Community Oriented Policing Services (2014). *Implementing a body-worn camera program.* U.S. Department of Justice. Implementing a Body-Worn Camera Program: Recommendations and Lessons Learned (justice.gov).

Insight Public Sector (n.d.). *What you need to know: Planning your body camera program.* Retrieved April 29, 2022, from planning-your-body-camera-program-checklist.pdf (insight.com).

Office of Justice Programs. (June 22, 2017). *National body-worn camera toolkit research update.* [Video]. YouTube. https://youtu.be/LxSH7fL_IOg.

Workshop Coversheet

BUSINESS OF THE CITY COUNCIL

City of Washougal, Washington

FOR AGENDA OF:
9/23/2024

SUBJECT:
2025-2026 Budget: Revenue and Expenditure Estimates

DEPT. OF ORIGIN:
Finance

REVIEWED AT:

TO BE RETURNED TO COUNCIL:
Yes

ATTACHMENTS:

- **2025-26 Prelim Rev Exp**

EXPENDITURE REQUIRED: **BUDGETED:** **APPROPRIATION REQUIRED:**

SUMMARY STATEMENT

RECOMMENDED ACTION

City of Washougal
2025-2026 Preliminary Revenue and Expenditure Estimates

9/23/2024 | Presented by Daniel Layer

City of Washougal

1

Agenda

- 2025-26 Budget Approach
- 2025-26 Preliminary Estimates
- Next Steps

City of Washougal

2

2

2025-2026 Budget Approach

June

- Council Planning Meeting & adoption of biennial budget process

July - September

- Compile preliminary estimates

September 23

- 2025-2026 Preliminary estimates

October 28 (by November 1st by RCW)

- 2025-2026 Preliminary Budget and Message
- Third quarter 2024 update

City of Washougal

3

3

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

- Key investments based on the 2023-2028 Strategic Plan:
  - Council created and funded the Strategic Plan Implementation Fund (SPIF) as a placeholder for investments to facilitate the plan's success
  - Investments for 2025 (pending further refinement of budget demands):
    - Develop a "Doing Business in Washougal" guide packet (Economic Development and Community Prosperity)
    - Implement a Citizen's Academy (Redefined Community Identity)
  - Investments for 2026 (pending further refinement of budget demands):
    - Complete a new brand identity for Washougal (Redefined Community Identity)

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4

4

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

- Key investments based on the 2023-2028 Strategic Plan (cont.):
  - Strategic Goals for 2025-2026 not funded through the SPIF:
    - Complete and implement Community Development procedures to streamline permit review timelines (Economic Development and Community Prosperity)
    - Identify preferred option for fire and emergency medical services (EMS) – Regional Fire Authority (Financial Health and Core Services)
    - Identify preferred option for enhanced parks and recreation services (Financial Health and Core Services)
    - Fully implement Phase 2 of the Police Department strategic plan (Financial Health and Core Services)
    - Develop parking management plan (Vibrant Town Center)
    - Improve streetscapes/business facades of downtown vacant buildings (Vibrant Town Center)
    - Adopt updated Comprehensive Plan ("Smart Growth")
    - Adopt new ordinance for urban forestry ("Smart Growth")

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5

5

2025-2026 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

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6

6

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

Revenue Assumptions:

- 1% councilmanic property tax & EMS levy increase and
  - 2.93% new construction increase for 2025
  - 2.00% new construction increase for 2026
- Utility tax revenue pursuant to previously adopted plan
- Trending of various revenues

City of Washougal

7

7

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

Expense assumptions:

- Maintain service levels
- Contracts for both bargaining units are being negotiated
- Medical benefits cost increases: AWC 7-8% increase; KAISER 3.7% increase
- Dental benefits cost increases: Delta 0% increase: Williamette 6.5-7.5% increase
- DRS contribution rates: PERS 9.11%; LEOFF 5.32%
- Key investments based on 2023-2028 Strategic Plan
- Continued use of Economic Development and SPIF funding:
  - Government affairs support toward pursuing funding opportunities for programs and capital projects to enhance economic development

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8

8

2025-2026 Preliminary Revenue & Expenditure Estimates

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9

2025 Budget Revenue Estimates

	2023 Actual	2024 Budget	2025 Proposed	$ Change	% Change
Regular Property Taxes	$ 6,234,544	$ 7,152,169	$ 7,428,405	$ 276,236.00	3.86%
Retail Sales Taxes/Criminal Justice	$ 3,915,254	$ 4,208,000	$ 4,166,000	$ (42,000.00)	-1.00%
Utility Taxes/Franchise Fees	$ 3,409,054	$ 3,380,453	$ 3,435,320	$ 54,867.00	1.62%
Leasehold/Gambling Taxes & TBD	$ 488,088	$ 459,000	$ 495,000	$ 36,000.00	7.84%
Licenses and Permits	$ 780,919	$ 562,200	$ 562,500	$ 300.00	0.05%
State and Federal Grants	$ 78,331	$ 166,634	$ 779,534	$ 612,900.00	367.81%
State Shared Revenues/Entitlements	$ 725,208	$ 756,543	$ 735,249	$ (21,294.00)	-2.81%
Animal Control Fees	$ 121,885	$ 129,834	$ 143,402	$ 13,568.00	10.45%
General Government Charges	$ 314,878	$ 303,660	$ 301,650	$ (2,010.00)	-0.66%
Sub Division/Zoning/Planning Fees	$ 1,229,531	$ 1,192,350	$ 792,600	$ (399,750.00)	-33.53%
Indirect Cost Recovery	$ 1,048,904	$ 1,385,540	$ 1,427,572	$ 42,032.00	3.03%
Interest, Rents and Settlements	$ 976,611	$ 175,000	$ 164,000	$ (11,000.00)	-6.29%
Other Revenue Sources (Transfers)	$ 9,318	$ 270,400	$ 390,638	$ 120,238.00	44.47%
Total Revenue	**$19,332,523**	**$ 20,141,783**	**$ 20,821,870**	**$ 680,087.00**	**3.38%**

City of Washougal

10

10

2026 Budget Revenue Estimates

	2023 Actual	2025 Proposed	2026 Proposed	$ Change	% Change
Regular Property Taxes	$ 6,234,544	$ 7,428,405	$ 7,652,415	$ 224,010.00	3.02%
Retail Sales Taxes/Criminal Justice	$ 3,915,254	$ 4,166,000	$ 4,166,000	$ -	0.00%
Utility Taxes/Franchise Fees	$ 3,409,054	$ 3,435,320	$ 3,492,858	$ 57,538.00	1.67%
Leasehold/Gambling Taxes & TBD	$ 488,088	$ 495,000	$ 515,000	$ 20,000.00	4.04%
Licenses and Permits	$ 780,919	$ 562,500	$ 562,500	$ -	0.00%
State and Federal Grants	$ 78,331	$ 779,534	$ 19,534	$ (760,000.00)	-97.49%
State Shared Revenues/Entitlements	$ 725,208	$ 735,249	$ 741,524	$ 6,275.00	0.85%
Animal Control Fees	$ 121,885	$ 143,402	$ 148,720	$ 5,318.00	3.71%
General Government Charges	$ 314,878	$ 301,650	$ 301,650	$ -	0.00%
Sub Division/Zoning/Planning Fees	$ 1,229,531	$ 792,600	$ 792,600	$ -	0.00%
Indirect Cost Recovery	$ 1,048,904	$ 1,427,572	$ 1,470,395	$ 42,823.00	3.00%
Interest, Rents and Settlements	$ 976,611	$ 164,000	$ 120,000	$ (44,000.00)	-26.83%
Other Revenue Sources (Transfers)	$ 9,318	$ 390,638	$ 431,448	$ 40,810.00	10.45%
Total Revenue	**$19,332,523**	**$ 20,821,870**	**$ 20,414,644**	**$ (407,226.00)**	**-1.96%**

City of Washougal

11

2025 Budget Expenditure Estimates

	2023 Actual	2024 Budget	2025 Proposed	$ Change	% Change
Council	$ 89,406	$ 116,910	$ 106,136	$ (10,774.00)	-9.22%
Judicial	$ 500,326	$ 546,000	$ 546,000	$ -	0.00%
City Managers Office	$ 656,491	$ 1,007,232	$ 1,044,536	$ 37,304.00	3.70%
Human Resources	$ 190,812	$ 238,954	$ 250,554	$ 11,600.00	4.85%
Finance	$ 1,230,748	$ 1,367,514	$ 1,520,261	$ 152,747.00	11.17%
Economic Development	$ 76,999	$ 95,000	$ 96,050	$ 1,050.00	1.11%
Legal	$ 16,281	$ 20,000	$ 25,000	$ 5,000.00	25.00%
General Government Services	$ 6,035,054	$ 1,798,747	$ 1,014,362	$ (784,385.00)	-43.61%
Police	$ 4,317,931	$ 4,566,547	$ 4,688,797	$ 122,250.00	2.68%
Fire	$ 5,112,343	$ 5,271,569	$ 5,513,486	$ 241,917.00	4.59%
Intergovernment Services	$ 12,600	$ 13,000	$ 13,000	$ -	0.00%
Community Development/Planning	$ 2,978,378	$ 2,598,319	$ 2,702,708	$ 104,389.00	4.02%
Engineering	$ 176,344	$ 232,469	$ 240,614	$ 8,145.00	3.50%
Animal Control	$ 237,788	$ 259,668	$ 286,804	$ 27,136.00	10.45%
Parks	$ 546,354	$ 712,789	$ 805,017	$ 92,228.00	12.94%
City Building Maintenance	$ 598,351	$ 778,857	$ 796,236	$ 17,379.00	2.23%
Street Maintenance	$ 979,426	$ 1,187,121	$ 1,212,309	$ 25,188.00	2.12%
Total Expenses	**$23,755,631**	**$ 20,810,696**	**$ 20,861,870**	**$ 51,174**	**0.25%**

City of Washougal

12

2026 Budget Expenditure Estimates

	2023 Actual	2025 Proposed	2026 Proposed	$ Change	% Change
Council	$ 89,406	$ 106,136	$ 112,331	$ 6,195.00	5.84%
Judicial	$ 500,326	$ 546,000	$ 546,000	$ -	0.00%
City Managers Office	$ 656,491	$ 1,044,536	$ 1,086,943	$ 42,407.00	4.06%
Human Resources	$ 190,812	$ 250,554	$ 263,571	$ 13,017.00	5.20%
Finance	$ 1,230,748	$ 1,520,261	$ 1,580,601	$ 60,340.00	3.97%
Economic Development	$ 76,999	$ 96,050	$ 96,655	$ 605.00	0.63%
Legal	$ 16,281	$ 25,000	$ 25,000	$ -	0.00%
General Government Services	$ 6,035,054	$ 1,014,362	$ 669,533	$ (344,829.00)	-33.99%
Police	$ 4,317,931	$ 4,688,797	$ 4,873,361	$ 184,564.00	3.94%
Fire	$ 5,112,343	$ 5,513,486	$ 5,733,191	$ 219,705.00	3.98%
Intergovernment Services	$ 12,600	$ 13,000	$ 13,000	$ -	0.00%
Community Development/Planning	$ 2,978,378	$ 2,702,708	$ 1,973,402	$ (729,306.00)	-26.98%
Engineering	$ 176,344	$ 240,614	$ 247,772	$ 7,158.00	2.97%
Animal Control	$ 237,788	$ 286,804	$ 297,441	$ 10,637.00	3.71%
Parks	$ 546,354	$ 805,017	$ 838,502	$ 33,485.00	4.16%
City Building Maintenance	$ 598,351	$ 796,236	$ 812,638	$ 16,402.00	2.06%
Street Maintenance	$ 979,426	$ 1,212,309	$ 1,244,703	$ 32,394.00	2.67%
Total Expenses	**$23,755,631**	**$ 20,861,870**	**$ 20,414,644**	**$ (447,226)**	**-2.14%**

City of Washougal

13

13

2025-2026 Preliminary Revenue & Expenditure Estimates ~ Utility Accounts

City of Washougal

14

2025-2026 Utility Budget Estimates

- Following FCS Rate Study
- Following capital facilities plan

City of Washougal

15

15

2025 Utility Budget Estimates

Water/Sewer Utility	2023 Actual	2024 Budget	2025 Proposed	$ Change	% Change
Revenues					
Water Sales	$ 4,792,889	$ 4,783,681	$ 4,965,461	$ 181,780	3.80%
Sewer Sales	$ 6,424,637	$ 6,635,203	$ 6,767,907	$ 132,704	2.00%
Other Revenues	$ 253,117	$ 157,400	$ 215,000	$ 57,600	36.59%
Total Revenue	**$11,470,643**	**$11,576,284**	**$ 11,948,368**	**$ 372,084**	**3.21%**
Total Expenses	$10,214,078	$17,503,148	$ 11,958,230	$ (5,544,918)	-31.68%
Total Net Revenue	**$ 1,256,564**	**$ (5,926,864)**	**$ (9,862)**	**$ 5,917,002**	**99.83%**

Storm Water Utility	2023 Actual	2024 Budget	2025 Proposed	$ Change	% Change
Revenues					
Storm Water Sales	$ 1,810,637	$ 1,864,820	$ 1,935,683	$ 70,863	3.80%
Storm Water Connection Fee	$ 94,843	$ 50,000	$ 51,000	$ 1,000	2.00%
Other Revenues	$ 400,381	$ 746,302	$ 180,000	$ (566,302)	-75.88%
Total Revenue	**$ 2,305,861**	**$ 2,661,122**	**$ 2,166,683**	**$ (494,439)**	**-18.58%**
Total Expenses	$ 2,035,671	$ 3,386,756	$ 2,166,683	$ (1,220,073)	-36.02%
Total Net Revenue	**$ 270,190**	**$ (725,634)**	**$ -**	**$ 725,634**	**-100.00%**

City of Washougal

16

16

2026 Utility Budget Estimates

Water/Sewer Utility	2023 Actual	2025 Proposed	2026 Proposed	$ Change	% Change
Revenues					
Water Sales	$ 4,792,889	$ 4,965,461	$ 5,154,148	$ 188,688	3.80%
Sewer Sales	$ 6,424,637	$ 6,767,907	$ 6,903,265	$ 135,358	2.00%
Other Revenues	$ 253,117	$ 215,000	$ 215,000	$ -	0.00%
Total Revenue	**$11,470,643**	**$11,948,368**	**$ 12,272,414**	**$ 324,046**	**2.71%**
Total Expenses	$10,214,078	$11,958,230	$ 12,316,977	$ 358,747	3.00%
Total Net Revenue	**$ 1,256,564**	**$ (9,862)**	**$ (44,563)**	**$ (34,701)**	**-351.87%**

Storm Water Utility	2023 Actual	2025 Proposed	2026 Proposed	$ Change	% Change
Revenues					
Storm Water Sales	$ 1,810,637	$ 1,935,683	$ 2,009,239	$ 73,556	3.80%
Storm Water Connection Fee	$ 94,843	$ 51,000	$ 52,020	$ 1,020	2.00%
Other Revenues	$ 400,381	$ 180,000	$ 180,000	$ -	0.00%
Total Revenue	**$ 2,305,861**	**$ 2,166,683**	**$ 2,241,259**	**$ 74,576**	**3.44%**
Total Expenses	$ 2,035,671	$ 2,166,683	$ 2,241,259	$ 74,576	3.44%
Total Net Revenue	**$ 270,190**	**$ -**	**$ -**	**$ -**	**0.00%**

City of Washougal

17

17

2025-2026 Budget Estimates – Other Funds

City of Washougal

18

2025 Budget Estimates ~ Other Funds

Fund	Fund Title	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General	$ 3,528,359	$ 20,096,370	$ 20,036,370	$ 3,588,359
002	Strategic Plan Implementation Fund	805,175	38,850	329,138	514,887
003	Abatement	65,000	2,500	20,000	47,500
101	Street	600,000	1,112,309	1,212,309	500,000
103	Cemetery	15,000	232,167	245,840	1,327
104	REET 1st Qtr %	1,508,950	580,000	354,400	1,734,550
105	Park Impact Fee	1,805,778	156,000	156,000	1,805,778
106	REET 2nd Qtr %	1,267,562	830,000	1,100,000	997,562
108	Hotel/Motel Tax	207,500	100,500	139,000	169,000
110	Transportation Development	2,854,522	750,000	200,000	3,404,522
120	National Opioid Settlements	192,985	10,500	203,485	-
125	EMS Restricted Revenue	66,510	-	61,500	5,010
126	Fire Impact Fee	700,000	90,000	790,000	-
127	Affordable Housing Sales Tax Credit	44,990	15,000	30,000	29,990
141	Drug Seizure Fund	20,000	5,250	5,250	20,000
215	Downtown Revitalization Bond	-	354,400	354,400	-

City of Washougal

19

19

2025 Budget Estimates ~ Other Funds

Fund	Fund Title	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
350	Parks Capital Projects	224,450	400,000	512,000	112,450
351	Building Contingency	2,157,628	1,585,000	3,175,000	567,628
353	Transportation Capital	100,000	11,243,250	11,243,250	100,000
355	Art Project Fund	12,285	10,000	22,285	-
401	Water/Sewer	2,653,136	11,948,368	11,958,230	2,643,274
403	Stormwater	2,626,713	2,166,683	2,166,683	2,626,713
406	Water/Sewer Capital	4,383,613	1,718,000	3,595,551	2,506,062
410	PW Trust Fund Loan	779	537,080	537,080	779
413	Water/Sewer/Storm Bond	122,843	2,412,850	2,412,850	122,843
414	Water/Sewer/Storm Bond Reserve	1,605,798	4,500	-	1,610,298
510	Employment Security	128,300	3,000	30,450	100,850
520	ER&R vehicle	29,316	75,000	-	104,316
521	ER&R IT	47,600	90,000	90,000	47,600
604	Perpetual Care	395,575	-	-	395,575
610	Downtown Bond Guarantee	1,131,303	3,000		1,134,303
631	Low Income Assistance	10,650	14,000	14,000	10,650
	Grand Total	**$ 29,312,320**	**$ 56,584,577**	**$ 60,995,071**	**$ 24,901,826**

City of Washougal

20

20

2026 Budget Estimates ~ Other Funds

Fund	Fund Title	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
001	General	$ 3,588,359	$ 19,683,444	$ 19,583,444	$ 3,688,359
002	Strategic Plan Implementation Fund	514,887	20,000	431,448	103,439
003	Abatement	47,500	2,500	20,000	30,000
101	Street	500,000	1,144,703	1,244,703	400,000
103	Cemetery	1,327	254,224	254,224	1,327
104	REET 1st Qtr %	1,734,550	580,000	354,400	1,960,150
105	Park Impact Fee	1,805,778	156,000	156,000	1,805,778
106	REET 2nd Qtr %	997,562	830,000	1,100,000	727,562
108	Hotel/Motel Tax	169,000	100,500	139,000	130,500
110	Transportation Development	3,404,522	750,000	200,000	3,954,522
120	National Opioid Settlements	-	10,500	10,500	-
125	EMS Restricted Revenue	5,010	-	5,010	-
126	Fire Impact Fee	-	90,000	90,000	-
127	Affordable Housing Sales Tax Credit	29,990	15,000	30,000	14,990
141	Drug Seizure Fund	20,000	5,250	5,250	20,000
215	Downtown Revitalization Bond	-	354,400	354,400	-

City of Washougal

21

21

2026 Budget Estimates ~ Other Funds

Fund	Fund Title	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
350	Parks Capital Projects	112,450	-	-	112,450
351	Building Contingency	567,628	1,585,000	2,152,628	-
353	Transportation Capital	100,000	11,243,250	11,243,250	100,000
355	Art Project Fund	-	10,000	10,000	-
401	Water/Sewer	2,643,274	12,272,414	12,316,977	2,598,711
403	Stormwater	2,626,713	2,241,259	2,241,259	2,626,713
406	Water/Sewer Capital	2,506,062	1,718,000	3,595,551	628,511
410	PW Trust Fund Loan	779	537,080	537,080	779
413	Water/Sewer/Storm Bond	122,843	2,412,850	2,412,850	122,843
414	Water/Sewer/Storm Bond Reserve	1,610,298	3,000	-	1,613,298
510	Employment Security	100,850	1,500	30,450	71,900
520	ER&R vehicle	104,316	-	-	104,316
521	ER&R IT	47,600	-	-	47,600
604	Perpetual Care	395,575	-	-	395,575
610	Downtown Bond Guarantee	1,134,303	1,500		1,135,803
631	Low Income Assistance	10,650	14,000	14,000	10,650
	Grand Total	**$ 24,901,826**	**$ 56,036,374**	**$ 58,532,424**	**$ 22,405,775**

City of Washougal

22

22

2025-2026 Budget Next Steps

City of Washougal

23

Next Steps

- Continued analysis and refinement of projections
- Continuing budget discussions

City of Washougal

24

24

Formal Budget Calendar

- ~~June 24th: Pass ordinance to adopt biennial budget process~~
- ~~August 26th: Budget Strategy~~
- ~~September 9th: Department Budgets:~~
  - ~~City Manager's Office, Council, Finance/Information Technology, and Other~~
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City of Washougal

25

25

Questions

- Thank you!

City of Washougal

26

26

Workshop Coversheet

BUSINESS OF THE CITY COUNCIL

City of Washougal, Washington

FOR AGENDA OF:
9/23/2024

SUBJECT:
2025-2026 Budget - Community Development, Human Resources, LTAC, and Others

DEPT. OF ORIGIN:
Finance

REVIEWED AT:

TO BE RETURNED TO COUNCIL:
Yes

ATTACHMENTS:

- **2025-26 Department Budgets**

EXPENDITURE REQUIRED: **BUDGETED:** **APPROPRIATION REQUIRED:**

SUMMARY STATEMENT

RECOMMENDED ACTION

City of Washougal 2025-2026 Department Budgets – Part 2

9/23/2024 | Presented by Daniel Layer

City of Washougal

1

Workshop Agenda

- 2025-2026 Department Budgets:
  - Human Resources
  - Community Development
  - Hotel/Motel Tax Fund
- Budget Calendar
- Questions

City of Washougal

2

2

Human Resources 2025-2026 Budget

9/23/2024 | Presented by Daniel Layer

City of Washougal

3

Human Resources 2025 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	% Increase / (Decrease) from 2024
Salaries & Wages	$126,817	$135,980	*$96,319*	$145,000	6.63%
Personnel Benefits	$48,601	$76,417	*$31,199*	$79,070	3.47%
Services	$15,394	$22,647	*$21,704*	$22,074	(2.53%)
Supplies	$0.00	$3,910	*$1,601*	$4,410	12.79%
TOTAL	**$190,812**	**$238,954**	***$150,823***	**$250,554**	**4.85%**

City of Washougal

4

4

Human Resources 2026 Budget

Expenditure	2023 Actual (Unaudited)	2025 Proposed Budget	% Increase / (Decrease) from 2024	2026 Proposed Budget	% Increase / (Decrease) from 2025
Salaries & Wages	$126,817	$145,000	6.63%	$154,550	6.59%
Personnel Benefits	$48,601	$79,070	3.47%	$82,500	4.34%
Services	$15,394	$22,074	(2.53%)	$22,111	0.17%
Supplies	$0.00	$4,410	12.79%	$4,410	0.00%
TOTAL	**$190,812**	**$250,554**	**4.85%**	**$250,554**	**5.20%**

City of Washougal

5

5

Human Resources 2025-2026 Budget Highlights

- Personnel Benefits:
  - Tuition Reimbursement Program - $30,000 (2025 & 2026)
- Wellness Program - $5,250 (2025 & 2026)

City of Washougal

6

6

Human Resources FTE Count

Department / Fund	2023	2024	2025 & 2026
Human Resources	1.00	1.00	1.00
Total	**1.00**	**1.00**	**1.00**

Questions

Thank You!

Community Development 2025-2026 Budget

9/23/2024 | Presented by Daniel Layer

City of Washougal

9

Community Development 2025 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	% Increase / (Decrease) from 2024
Salaries & Wages	$839,630	$932,175	*$647,599*	$955,100	7.56%
Personnel Benefits	$333,581	$370,860	*$248,756*	$403,830	2.95%
Services	$88,626	$600,921	*$233,752*	$929,628	54.70%
Supplies	$20,048	$10,450	*$17,297*	$14,150	56.35%
School Impact Fees (Pass-through)	$899,241	$800,000	*$172,900*	$400,000	(50.00%)
TOTAL	**$2,181,126**	**$2,714,406**	***$1,320,304***	**$2,720,643**	**4.02%**

City of Washougal

10

10

Community Development 2026 Budget

Expenditure	2023 Actual (Unaudited)	2025 Proposed Budget	% Increase / (Decrease) from 2024	2026 Proposed Budget	% Increase / (Decrease) from 2025
Salaries & Wages	$839,630	$955,100	7.56%	$1,001,300	4.84%
Personnel Benefits	$333,581	$403,830	2.95%	$427,880	5.96%
Services	$88,626	$929,628	54.70%	$130,072	(86.01%)
Supplies	$20,048	$14,150	56.35%	$14,150	0.00%
School Impact Fees (Pass-through)	$899,241	$400,000	(50.00%)	$400,000	0.00%
TOTAL	**$2,181,126**	**$2,720,643**	**4.02%**	**$1,973,402**	**(26.98%)**

City of Washougal

11

11

Community Development 2025-2026 Budget Highlights

- Professional Services ~ $875,000
  - 2025 Comprehensive Plan Update - $625,000
    - $62,500 Dept. of Commerce Grant
    - $25,000 Dept. of Commerce Middle Housing Grant
    - $497,500 Dept. of Commerce Climate Grant
    - $40,000 General Fund Surplus
  - Shoreline Master Plan - $175,000
    - Offsetting grant for $175,000
  - Development Engineering Services - $50,000 (2025 & 2026)
    - 80% pass-through to developers
  - City Attorney Services - $25,000 (2025 & 2026)

City of Washougal

12

12

Community Development Full-Time Equivalent (FTE) Count

Department / Fund	2023	2024	2025 & 2026
Building Permits & Inspections	5.00	5.00	5.00
Code Enforcement	2.00	2.00	2.00
Administration	2.00	2.00	2.00
Planning & Zoning	1.00	1.00	1.00
Total	**10.00**	**10.00**	**10.00**

City of Washougal

13

13

Questions

Thank You!

City of Washougal

14

14

Hotel/Motel Tax Fund 2025-2026 Budget

9/23/2024 | Presented by Daniel Layer

City of Washougal

15

Hotel/Motel Tax Fund 2025 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	% Increase / (Decrease) from 2024
Supplies	$1,500	$1,000	*$0*	$1,000	0.00%
Professional Services	97,234	120,000	*28,848*	120,000	0.00%
Advertising	4,929	5,000	*6,803*	10,000	100.00%
Indirect Costs	11,053	2,684	*4,133*	8,000	198.06%
TOTAL	**$114,716**	**$128,684**	***$36,966***	**$139,000**	**8.02%**

City of Washougal

16

16

Hotel/Motel Tax Fund 2026 Budget

Expenditure	2024 Adopted Budget	2025 Proposed Budget	% Increase / (Decrease) from 2024	2026 Proposed Budget	% Increase / (Decrease) from 2025
Supplies	$1,000	$1,000	0.00%	$1,000	0.00%
Professional Services	120,000	120,000	0.00%	120,000	0.00%
Advertising	5,000	10,000	100.00%	10,000	0.00%
Indirect Costs	2,684	8,000	198.06%	8,000	0.00%
TOTAL	**$128,684**	**$139,000**	**8.02%**	**$139,000**	**0.00%**

City of Washougal

17

17

Hotel/Motel Tax Fund 2025 Budget Highlights

Organization/Applicant	Project Name/Event	Project Cost	Requested	Awarded
Columbia Gorge Tourism Alliance Foundation	2025 Hotel-Motel Tax Application CGTA Annual Membership	$ 75,000.00	$ 2,000.00	$ 2,000.00
Camas-Washougal Historical Society	2025 CW Heritage Museum Advertising and Promotion	$ 1,980.00	$ 1,480.00	$ 1,480.00
Camas-Washougal Historical Society	2025 CW Heritage Museum Walking Map Revision	$ 2,600.00	$ 2,400.00	$ 2,400.00
WACA	2025 Annual Art Festival & Music Fair	$ 6,600.00	$ 4,500.00	$ 4,500.00
WACA	2025 Art Map Update	$ 2,800.00	$ 2,600.00	$ 2,600.00
Washougal Studio Artist	2025 May Studio Tour	$ 2,475.00	$ 1,200.00	$ 1,200.00
Why Racing	2025 Reflection Run	$ 76,260.00	$ 13,000.00	$ 13,000.00
Why Racing	2025 Scary Run	$ 83,775.00	$ 13,000.00	$ 13,000.00
Reed Creative on behalf of COW	City of Washougal Tourism PSA w/Reed Creatvie	$ 18,000.00	$ 18,000.00	$ 18,000.00
Reed Creative on behalf of COW	Visit Washougal 2025 Ad Line up	$ 17,721.00	$ 12,231.00	$ 12,231.00
Reed Creative on behalf of COW	Visit Washougal 2025 Event Calendar Rack Cards	$ 2,285.74	$ 2,285.74	$ 2,285.74
	Other Event Support as Recommended by LTAC			$ 47,303.26
Sept total requested		**$ 379,496.74**	**$ 82,696.74**	**$ 120,000.00**

City of Washougal

18

18

Questions

Thank You!

City of Washougal

19

19

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City of Washougal

20

20

Questions

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City of Washougal