



**CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP AGENDA
Monday, September 9, 2024
5:00 PM**

MEETING INFORMATION

Please click the link below to join the webinar:
<https://us02web.zoom.us/j/82162456710>

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC COMMENTS

IV. NEW BUSINESS

- A. Finance: 2025-2026 Budget Presentation - City Manager's Office, City Council, Finance/Information Technology, and other**

V. REPORTS AND COMMUNICATIONS

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

VI. ADJOURNMENT

UPCOMING MEETINGS: Monday, September 23, 2024 - Workshop at 5:00 pm and Council at 7:00 pm

BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

9/9/2024

SUBJECT:

MEETING INFORMATION

Please click the link below to join the webinar:

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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:

9/9/2024

SUBJECT:

2025-2026 Budget Presentation - City Manager's Office, City Council, Finance/Information Technology, and other

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 1

9/9/2024 | Presented by Daniel Layer



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Workshop Agenda

- 2025-2026 Department Budgets:
 - City Manager's Office (CMO)
 - City Council
 - Finance/Information Technology (IT)
 - Equipment Rental & Revolving (ER&R) Fund 521
 - Other Departments:
 - Legal
 - Economic Development
 - Art Fund
- Budget Calendar
- Questions



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City Manager's Office 2025-2026 Budget

9/9/2024 | Presented by Daniel Layer



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City Manager's Office (CMO) 2025 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	% Increase / (Decrease) from 2024
Salaries & Wages	\$397,704	\$621,795	\$335,838	\$650,415	4.60%
Personnel Benefits	\$124,752	\$220,930	\$108,540	\$229,328	3.80%
Services	\$118,664	\$131,207	\$49,676	\$130,671	(0.41%)
Supplies	\$15,371	\$33,300	\$11,836	\$34,250	2.85%
TOTAL	\$656,491	\$1,007,232	\$505,890	\$1,044,664	3.72%



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City Manager's Office (CMO) 2026 Budget

Expenditure	2024 Adopted Budget	2025 Proposed Budget	% Increase / (Decrease) from 2024	2026 Proposed Budget	% Increase / (Decrease) from 2025
Salaries & Wages	\$621,795	\$650,415	4.60%	\$679,859	4.53%
Personnel Benefits	\$220,930	\$229,328	3.80%	\$242,626	5.80%
Services	\$131,207	\$130,671	(0.41%)	\$130,354	(0.24%)
Supplies	\$33,300	\$34,250	2.85%	\$34,250	0.00%
TOTAL	\$1,007,232	\$1,044,664	3.72%	\$1,087,089	4.06%

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CMO Full-Time Equivalent (FTE) Count

Department / Fund	2023	2024	2025	2026
City Manager's Office	1.00	3.00	3.00	3.00
Community Engagement	2.00	2.00	2.00	2.00
Total	3.00	5.00	5.00	5.00

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CMO 2025-2026 Budget Highlights

- Salaries & Wages / Personnel Benefits ~ \$301K (2025) & \$321K (2026)
 - Strategic Initiatives Manager & Community Engagement Program Coordinator positions - partially offset with transfer from Strategic Plan Implementation Fund
- Professional Services ~ \$53.3K
 - Legal services
 - Continued legislative and infrastructure advocacy and support
 - New identity for Washougal (2026)
- Administrative Initiatives ~ \$25K
 - Council and administrative initiatives and support
 - Community Survey (2026)



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CMO 2025-2026 Budget Highlights (continued)

- Community Engagement ~ \$56.6K
 - Refine/enhance community events:
 - State of the City
 - Hometown Heroes
 - Hello Spring
 - Movies in the Park
 - National Night Out
 - Pumpkin Festival
 - Christmas Parade
 - Kindness 911
 - Shelters
 - Citizen's Academy (2025)



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City Council 2025-2026 Budget

9/9/2024 | Presented by Daniel Layer



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City Council 2025 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	% Increase / (Decrease) from 2024
Salaries & Wages	\$52,626	\$55,115	\$36,736	\$57,096	3.59%
Personnel Benefits	\$4,477	\$5,275	\$3,683	\$5,430	2.94%
Intergovernmental Services	\$18,279	\$38,000	\$28,413	\$25,000	(34.21%)
Services	\$12,038	\$17,700	\$10,844	\$16,570	(6.38%)
Supplies	\$1,986	\$820	\$459	\$2,040	148.78%
TOTAL	\$89,406	\$116,910	\$80,135	\$106,136	(9.22%)



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City Council 2026 Budget

Expenditure	2024 Adopted Budget	2025 Proposed Budget	% Increase / (Decrease) from 2024	2026 Proposed Budget	% Increase / (Decrease) from 2025
Salaries & Wages	\$55,115	\$57,096	3.59%	\$59,112	3.53%
Personnel Benefits	\$5,275	\$5,430	2.94%	\$5,588	2.91%
Intergovernmental Services	\$38,000	\$25,000	(34.21%)	\$30,000	20.00%
Services	\$17,700	\$16,570	(6.38%)	\$16,591	0.13%
Supplies	\$820	\$2,040	148.78%	\$1,040	(49.02%)
TOTAL	\$116,910	\$106,136	(9.22%)	\$112,331	5.84%



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City Council 2025-2026 Budget Highlights

- Elections ~ \$25,000 (2025) & \$30,000 (2026)
 - 2024 General Election (invoiced in 2025)
 - Voter registration maintenance
 - Other potential ballot items
- Supplies ~ \$1,500 (2025)
 - Washougal custom challenge coins



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Finance/ Information Technology (IT) 2025-2026 Budget

9/9/2024 | Presented by Daniel Layer



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Finance/IT 2025 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	% Increase / (Decrease) from 2024
Salaries & Wages	\$672,316	\$779,950	\$479,028	\$872,500	11.87%
Personnel Benefits	\$277,240	\$314,525	\$174,847	\$342,690	8.95%
Intergovernmental Services	\$0	\$0	\$7,167	\$7,750	100.00%
Capital/SBITAs	\$107,160	\$4,000	\$47,642	\$50,500	1,162.50%
Services	\$170,245	\$259,639	\$173,323	\$239,456	(7.77%)
Supplies	\$3,787	\$9,400	\$2,940	\$8,300	(11.70%)
TOTAL	\$1,230,748	\$1,367,514	\$884,947	\$1,521,196	11.24%



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Finance/IT 2026 Budget

Expenditure	2024 Adopted Budget	2025 Proposed Budget	% Increase / (Decrease) from 2024	2026 Proposed Budget	% Increase / (Decrease) from 2025
Salaries & Wages	\$779,950	\$872,500	11.87%	\$911,500	4.47%
Personnel Benefits	\$314,525	\$342,690	8.95%	\$362,765	5.86%
Intergovernmental Services	\$0	\$7,750	100.00%	\$8,370	8.00%
Capital/SBITAs	\$4,000	\$50,500	1,162.50%	\$19,500	(61.39%)
Services	\$259,639	\$239,456	(7.77%)	\$270,166	12.82%
Supplies	\$9,400	\$8,300	(11.70%)	\$8,300	0.00%
TOTAL	\$1,367,514	\$1,521,196	11.24%	\$1,580,601	3.91%



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Equipment Rental & Revolving (ER&R) Fund 2025 Budget – Fund 521

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	% Increase / (Decrease) from 2024
Capital Outlays/SBITAs	\$64,241	\$161,380	\$186,253	\$60,000	(62.82%)
Services	\$3,355	\$21,461	\$11,462	\$10,000	(53.40%)
TOTAL	\$67,596	\$182,841	\$197,715	\$70,000	(61.72%)



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Equipment Rental & Revolving (ER&R) Fund 2026 Budget – Fund 521

Expenditure	2024 Adopted Budget		2025 Proposed Budget	% Increase / (Decrease) from 2024		2026 Proposed Budget	% Increase / (Decrease) from 2025
Capital/SBITAs	\$161,380		\$60,000	(62.82%)		\$60,000	0.00%
Services	\$21,461		\$10,000	(53.40%)		\$10,000	0.00%
TOTAL	\$182,841		\$70,000	(61.72%)		\$70,000	0.00%

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Finance/IT FTE Count

Department / Fund	2023	2024	2025	2026
Finance	6.00	7.00	7.00	7.00
Information Technology	2.00	2.00	2.00	2.00
Total	8.00	9.00	9.00	9.00

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Finance/IT 2025-2026 Budget Highlights

- Salaries & Wages / Personnel Benefits:
 - Includes Accounting Intern position ~ \$10,000 (partially offset by grant from Washington Finance Officers Association Internship Scholarship Program)
- Services:
 - Communications ~ \$35K
 - Postage ~ \$4K
 - Dues/Subscriptions/Memberships ~ \$194K
 - Includes Subscription-Based Information Technology Arrangements (SBITAs) & capital lease purchases (postage machine & copier)



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ER&R 2025-2026 Budget Highlights

- IT Hardware & Professional Services ~ \$50k
 - Maintain level of funding established in 2022



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Other Departments 2025-2026 Budget

9/9/2024 | Presented by Daniel Layer



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Legal 2025-2026 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	2026 Proposed Budget
Services	\$16,281	\$20,000	\$21,266	\$25,000	\$25,000
TOTAL	\$16,281	\$20,000	\$21,266	\$25,000	\$25,000
			% Increase previous year	25.00%	0.00%



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Legal 2025-2026 Budget Highlights

- Professional Services ~ \$25,000
 - City Attorney Contract
 - Other department or project specific legal charges are posted to those individual department budgets

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Economic Development 2025-2026 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	2026 Proposed Budget
Services	\$76,999	\$95,000	\$55,000	\$96,050	\$96,655
TOTAL	\$76,999	\$95,000	\$55,000	\$96,050	\$96,655
			% Increase previous year	1.11%	0.63%

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Economic Development 2025-2026 Budget Highlights

- Professional Services ~ \$96,050 (2025) & \$96,655 (2026)
 - Columbia River Economic Development Council (CREDC) ~
 - \$6,050 (2025)
 - \$6,655 (2026) – 10% COLA
 - Economic Development Initiatives ~ \$90,000
 - Pursuit of infrastructure funding
 - Promote economic development
 - Partially offset by transfer from Strategic Plan Implementation Fund (SPIF)



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Art Fund 2025-2026 Budget

Expenditure	2023 Actual (Unaudited)	2024 Adopted Budget	2024 Year To Date	2025 Proposed Budget	2026 Proposed Budget
Services	\$0	\$24,000	\$2,000	\$17,000	\$5,000
TOTAL	\$0	\$24,000	\$2,000	\$17,000	\$5,000
			% Decrease previous year	(29.17%)	(70.59%)



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Art Fund 2025-2026 Budget Highlights

- Professional Services ~ \$17,000 (2025) & \$5,000 (2026)
 - Funding source is \$5,000 transfer from General Fund per year
 - Unspent funds carryover from year to year



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Summary

Department	2024 Adopted Budget	2025 Proposed Budget	2026 Proposed Budget
City Manager's Office	\$1,007,232	\$1,044,664	\$1,087,089
City Council	\$116,910	\$106,136	\$112,331
Finance/IT	\$1,367,514	\$1,521,196	\$1,580,601
ER&R – Fund 521	\$184,841	\$70,000	\$70,000
Legal	\$20,000	\$25,000	\$25,000
Economic Development	\$95,000	\$96,050	\$96,655
Art Fund	\$24,000	\$17,000	\$5,000



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FTE Summary

Department	2023	2024	2025	2026
City Manager's Office	3.00	5.00	5.00	5.00
Finance/IT	8.00	9.00	9.00	9.00



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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
- September 23rd: "high level" revenue/expenditure estimates all funds
- September 23rd: Department Budgets:
 - ❑ Human Resources, Community Development, Court, Police/Animal Control, Public Works Operations & Maintenance
- October 14th: 3rd Quarter 2024 Update and Department Budgets:
 - ❑ Public Works Capital Projects & Fire & Emergency Medical Services (EMS)
- October 28th: 2025-26 City Manager's Proposed Budget and set hearings for Ad Valorem taxes, EMS levy and budget
- November 12th: Public Hearings, adopt Ad Valorem taxes, EMS levy, and possibly adopt budget
- November 12th (Tuesday), November 18th, December 2nd, December 9th & December 16th: remaining dates for budget adoption



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Questions

Thank You!



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