



**CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP
Monday, April 14, 2025
5:00 PM**

MEETING INFORMATION

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/81757753831>

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. PUBLIC COMMENTS**
- IV. NEW BUSINESS**
 - A. Finance: 2024 Annual Report**
 - B. Finance: 2024 Year End Review**
 - C. Police: 2024 Annual Report**
- V. REPORTS AND COMMUNICATIONS**
 - A. CITY MANAGER**
 - B. MAYOR**
 - C. CITY COUNCIL**
- VI. ADJOURNMENT**

**UPCOMING MEETINGS: Monday, April 28, 2025 - Workshop at 5:00 p.m.
and Council at 7:00 p.m.**

[MEET_FOOT]

Finance & Information Technology (IT)- 2024 Annual Report

04/14/2023 | Presented by Daniel Layer



City of Washougal

2024 Annual Report: What We Will Cover

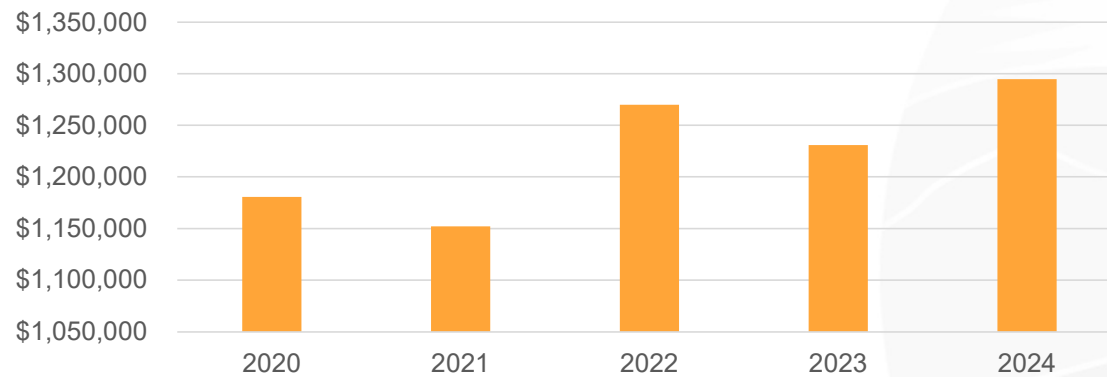
- Measures
- 2024 Accomplishments
- 2025 Goals



City of Washougal

2024 Annual Report: Actual Expenditures

Finance & IT Total Expenses



Year	FTEs
2020	9.00
2021	8.00
2022	8.00
2023	8.00
2024	9.00

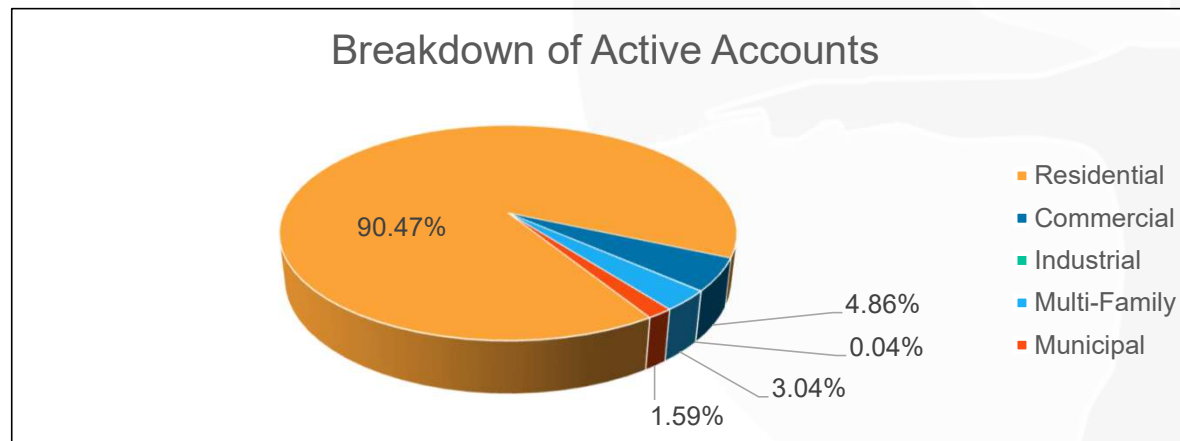
	2020	2021	2022	2023	2024
Finance (514)	\$674,082	\$665,285	\$794,770	\$754,915	\$756,608
IT (518)	\$506,429	\$486,995	\$475,212	\$475,833	\$537,945
Total Expenses	\$1,180,511	\$1,152,280	\$1,269,982	\$1,230,748	\$1,294,553



City of Washougal

2024 Annual Report: Utility Billing

	Goal	2021	2022	2023	2024	% Change from 2023 to 2024
Active Accounts	No Goal	5,839	5,922	6,089	6,220	2.15%
Total Utility Bills Generated	No Goal	-	35,334	36,091	36,859	2.13%
Total Utility Bills Printed	Decrease	-	38,050	39,208	39,496	0.73%



City of Washougal

2024 Annual Report: Utility Billing

	Goal	2021	2022	2023	2024	% Change from 2023 to 2024
Total Payments Applied	No Goal	\$11,471,316	\$12,050,961	\$12,932,249	\$13,359,636	3.30%
Total Transactions Processed	No Goal	34,926	37,784	37,834	38,781	2.50%
% of Utility Payments Made Outside Office	Increase	45.8%	51.3%	56.8%	60.9%	11.7% inc. # of online payments

	2019	2020	2021	2022	2023	2024
Meter Checks	791	1,140	1,156	1,142	1,285	1,168
Emergency Assistance Applications Received	14	6	14	18	20	35



2024 Annual Report: Finance

Audit Type	Goal	2019	2020	2021	2022	2023
Accountability	Clean	Clean	Clean	Clean	Clean	Clean
Financial	Clean	Clean	Clean	Clean	Clean	Clean

General Obligation Bond Rating			
	2012	2014	2016
General Obligation	AA-	AA	AA

Water & Sewer Bond Rating					
	2013	2014	2015	2016	2017
Water & Sewer Bond	A+	AA	A+	A+	A+



2024 Annual Report: Information Technology

	2020	2021	2022	2023	2024	%Change
Helpdesk Requests	483	438	629	528	552	+4.5%
Resolved within 1 business day	86%	88%	82%	91%	87%	-4.4%

E-Mail	Legitimate	Bulk	Viruses	Spam	Blocked/ Other	Total Inbound	% Change Total Inbound
2024	271,953	134,806	258	19,813	28,894	455,724	+12.52%
2023	218,141	122,945	60	21,273	42,605	405,024	+8.57%
2022	208,579	90,980	51	20,418	53,028	373,056	-

Phishing Tests					
Industry Std. 4.4%	2020	2021	2022	2023	2024
Average Phish-prone	9.1%	4.2%	4.8%	3.3%	5.4%

This represents successful phishing attempts, meaning the user fell victim to monthly test e-mails. This represents around 4-5 users per month.



2024 Annual Report: Accomplishments

Finance:

- Received clean Accountability and Financial Audits for fiscal year 2023 financial statements
- Awarded Government Finance Officers Association (GFOA) Distinguished Budget Award for 2024 budget
- Developed the city's first biennial budget for 2025-2026
- Promoted from within an Assistant City Clerk & Accounting Specialist
- Hired a Utility Billing & Financial Analyst and two Accounting Specialists (Accounts Payable & Front Counter)



City of Washougal

2024 Annual Report: Accomplishments

Information Technology:

- Completed implementation of 3CX, a more modern phone system.
 - Included new desk phones, a computer app to use USB/Bluetooth headsets especially away from the office and a phone app that allows staff to dial out or receive calls as if they were at their City extension instead of cell phone numbers.
- Replaced old pedestrian tunnel cameras with ones that are higher quality and have more capabilities.
- Replaced existing antivirus software with a more advanced next-generation product by SentinelOne.
 - Provides more unified and proactive security measures to defend against attacks, making it easier for analysis and to identify and stop attacks in progress before they impact the business. It also includes robust ransomware recovery tools that we hope to never have to use.



2024 Annual Report: Accomplishments

Information Technology:

- Passed the WACIS/NCIC Technical Security Audit, this is done every 3 years. WACIC (Washington Crime Information Center) and NCIC (National Crime Information Center) are computerized databases used by law enforcement agencies. Both systems store CJI (criminal justice information) and have strict data management requirements.
 - A new requirement, Multi-Factor identification, on every system that may access or store CJI information for passing this year's security audit. Previously it wasn't required in secure areas identified as Police Stations and Cars, however, the same month as our audit this was finalized to remove that exemption. We were required to do some quick pivoting to get a solution tested, approved by the state and in place within a short time frame.
 - We ended selecting and implementing Microsoft's Windows Hello for Business to meet this requirement on every system at PD.



2024 Annual Report: 2025 Goals

Finance:

- Receive GFOA Budget Award for the 2025-2026 Biennial Budget
- Clean 2024 Financial and Accountability Audit
- Enhanced financial forecasting, reporting and tracking
- Implement new agenda/meeting solution to replace Novus (CivicPlus)

Information Technology:

- Finish network infrastructure equipment upgrade and network re-design.
- Expand cameras used in tunnel project to other City facilities.
- Expand multi-factor authentication to all staff at the internal computer level not just externally.
- Replace e-mail filter with more modern solution that utilizes AI to detect more threats that our system currently seems to be accomplishing.



Questions & Discussion

For More Information

Daniel Layer, Finance Director/City Clerk

Daniel.Layer@cityofwashougal.us



City of Washougal

2024 Year End Review

4/14/2024 | Presented by Daniel Layer



City of Washougal

Agenda

- 2024 Financial Summary
 - General & Street funds
 - Utility funds
 - American Rescue Plan Act (ARPA) funds update
- Revenues, Expenditures & Fund Balances - All funds
- 2024 Investments Update
 - LGIP
 - Riverview ICS
 - Bonds/Treasury notes
- Questions



2024 Financial Summary – General & Street Funds

➤ Amended 2024 budget included:

➤ Use of Reserves/General Fund Capacity - \$2,807,654

	<u>Budget</u>	<u>Actual</u>
➤ Facilities Master Plan	\$ 75,000	\$ 15,776
➤ 2025-2045 Comprehensive Plan Update	350,000	330,761
➤ Shorelines Update	60,000	0
➤ Use of ARPA Funds (Columbia River Trail & R/R Crossing Improvements)	924,654	153,129
➤ Public Works (PW) Operations Center Renovations	300,000	300,000
➤ “Public Works Bridge”	64,200	10,343
➤ Programing of 2023 Surplus (Capital Projects & SPIF)	1,033,800	<u>341,318</u>
		\$1,151,327



2024 Financial Summary – General & Street Funds

- Final 2024 Actual:
 - Revenues: \$19,257,186
 - Expenses: (\$20,400,859)
 - **Deficit:** (**\$ 1,143,673**)
- Final 2024 Actual (after removing one-shots):
 - Revenue: \$19,257,186
 - Expenses: (\$20,400,859)
 - **Plus: Use of reserves/FB 1,151,327**
 - **Surplus:** **\$ 7,654**



2024 Financial Summary – Long Term Projections

General & Street Funds

	<u>2021 Year End</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Year End*</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>2027 Est</u>	<u>2028 Est</u>	<u>2029 Est</u>
Population	17,200	17,390	17,490	18,150	18,459	18,772	19,091	19,416	19,746
Rev/Capita	\$ 1,098	\$ 1,158	\$ 1,105	\$ 1,061	\$ 1,195	\$ 1,099	\$ 1,113	\$ 1,127	\$ 1,142
Exp/Capita	\$ 881	\$ 1,023	\$ 1,313	\$ 1,124	\$ 1,304	\$ 1,099	\$ 1,114	\$ 1,129	\$ 1,145
Forecast Revenue % Chg	25.41%	6.66%	-4.02%	-0.39%	14.51%	-6.45%	3.00%	3.00%	3.00%
Forecast Expense % Chg	6.97%	17.40%	28.99%	-11.14%	18.00%	-14.30%	3.10%	3.10%	3.10%
	<u>2021 Year End</u>	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Year End*</u>	<u>2025 Budget</u>	<u>2026 Budget</u>	<u>2027 Est</u>	<u>2028 Est</u>	<u>2029 Est</u>
Revenue	\$ 18,883,056	\$ 20,141,346	\$ 19,332,523	\$ 19,257,186	\$ 22,051,533	\$ 20,629,087	\$ 21,247,960	\$ 21,885,398	\$ 22,541,960
Expenditure	\$ 15,159,106	\$ 17,797,400	\$ 22,957,198	\$ 20,400,859	\$ 24,072,523	\$ 20,629,087	\$ 21,268,589	\$ 21,927,915	\$ 22,607,680
Surplus/(Deficit)	\$ 3,723,950	\$ 2,343,946	\$ (3,624,675)	\$ (1,143,673)	\$ (2,020,990)	\$ -	\$ (20,629)	\$ (42,517)	\$ (65,720)
Ending Cash Reserve	\$ 8,067,636	\$ 10,411,582	\$ 6,786,907	\$ 5,643,234	\$ 3,622,244	\$ 3,622,244	\$ 3,601,615	\$ 3,559,098	\$ 3,493,378
Reserves as % Expense	53.2%	58.5%	29.6%	27.7%	15.0%	17.6%	16.9%	16.2%	15.5%
Reserves as % Revenue	42.7%	51.7%	35.1%	29.3%	16.4%	17.6%	17.0%	16.3%	15.5%
Net Revenue as % Expense	24.6%	13.2%	-15.8%	-5.6%	-8.4%	0.0%	-0.1%	-0.2%	-0.3%
Minimum Reserve at 16%	\$ 1,835,349	\$ 1,898,296	\$ 2,133,879	\$ 2,239,724	\$ 2,659,632	\$ 2,465,618	\$ 2,542,052	\$ 2,620,856	\$ 2,702,103
Additional Reserves	\$ 6,232,287	\$ 8,513,286	\$ 4,653,028	\$ 3,403,510	\$ 962,612	\$ 1,156,626	\$ 1,059,563	\$ 938,242	\$ 791,276

*Unaudited



City of Washougal

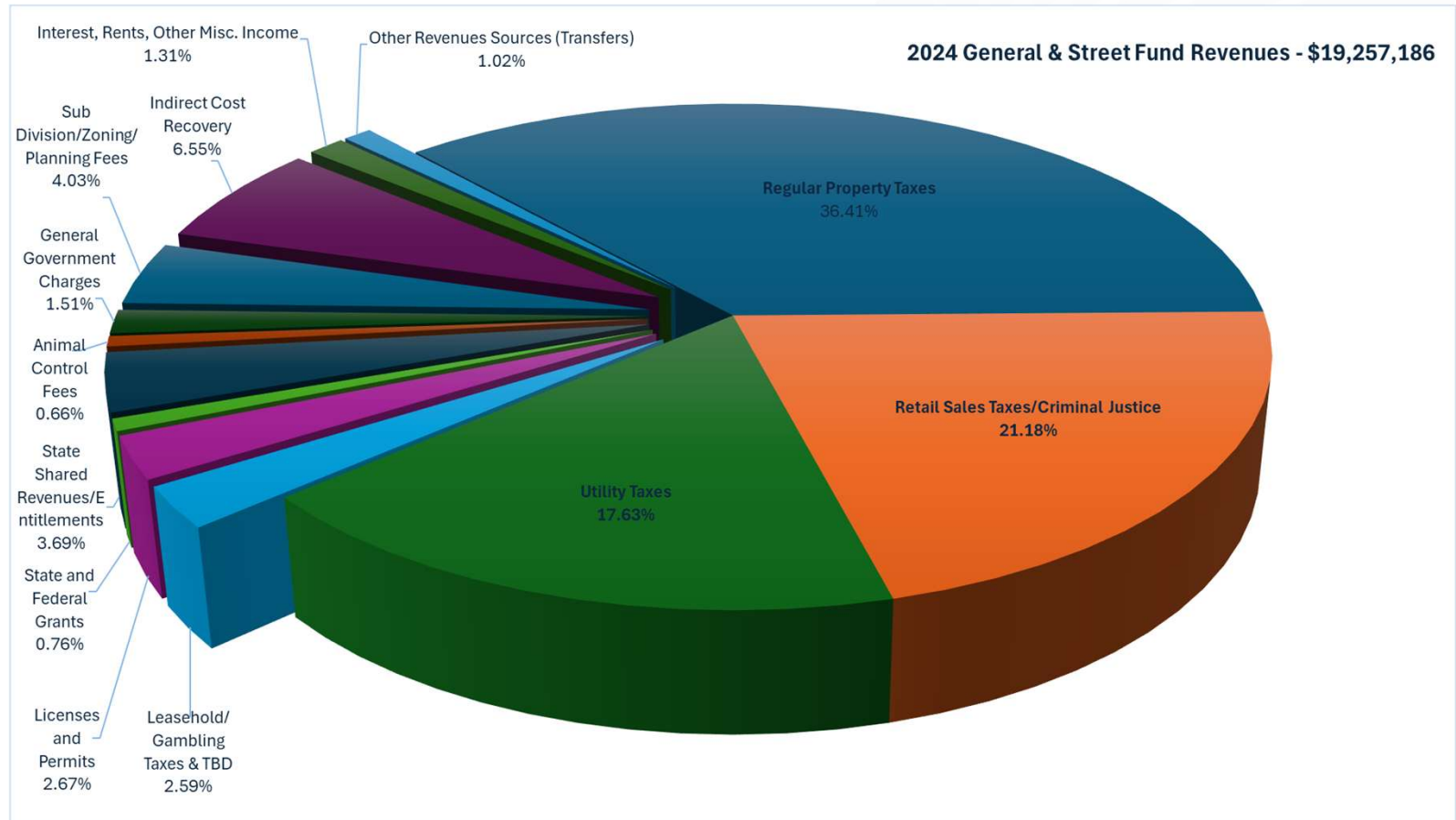
2024 Revenues – General & Street Funds

2024 revenues ended the year at 93.0% of the amended budget:

- Overall revenues were down 0.4% from 2023:
- Regular property tax collections were up 12.5%
- Sales/use tax was up approximately 4.2%
- Utility taxes were down slightly 0.4% and 100.4% of budget
- Licenses & permits down 32.2% from 2023 but 91.6% of the budget
 - Timing of building permits



2024 Revenues – General & Street Funds



City of Washougal

2024 Revenues - General & Street Funds

Revenue Source	2024 Actual	Amended Budget	% of Budget	2023 Actual	2024 v 2023
Regular Property Taxes	\$ 7,011,608	\$ 7,152,169	98.0%	\$ 6,234,544	12.5%
Retail Sales Taxes/Criminal Justice	\$ 4,077,753	\$ 4,208,000	96.9%	\$ 3,915,254	4.2%
Utility Taxes/Franchise Fees	\$ 3,395,020	\$ 3,380,453	100.4%	\$ 3,409,054	-0.4%
Leasehold/Gambling Taxes & TBD	\$ 498,041	\$ 459,000	108.5%	\$ 488,088	2.0%
Licenses and Permits	\$ 514,903	\$ 562,200	91.6%	\$ 759,180	-32.2%
State and Federal Grants	\$ 145,424	\$ 710,634	20.5%	\$ 100,070	45.3%
State Shared Revenues/Entitlements	\$ 710,070	\$ 756,543	93.9%	\$ 724,458	-2.0%
Animal Control Fees	\$ 127,594	\$ 129,834	98.3%	\$ 121,885	4.7%
General Government Charges	\$ 290,610	\$ 303,660	95.7%	\$ 312,554	-7.0%
Sub Division/Zoning/Planning Fees	\$ 775,330	\$ 1,192,350	65.0%	\$ 1,229,531	-36.9%
Indirect Cost Recovery	\$ 1,261,058	\$ 1,385,540	91.0%	\$ 1,048,904	20.2%
Interest and Rents	\$ 252,794	\$ 192,500	131.3%	\$ 979,685	-74.2%
Other Revenue Sources (Transfers)	\$ 196,982	\$ 270,400	72.8%	\$ 9,318	2014.0%
Total	\$ 19,257,186	\$ 20,703,283	93.0%	\$ 19,332,523	-0.4%



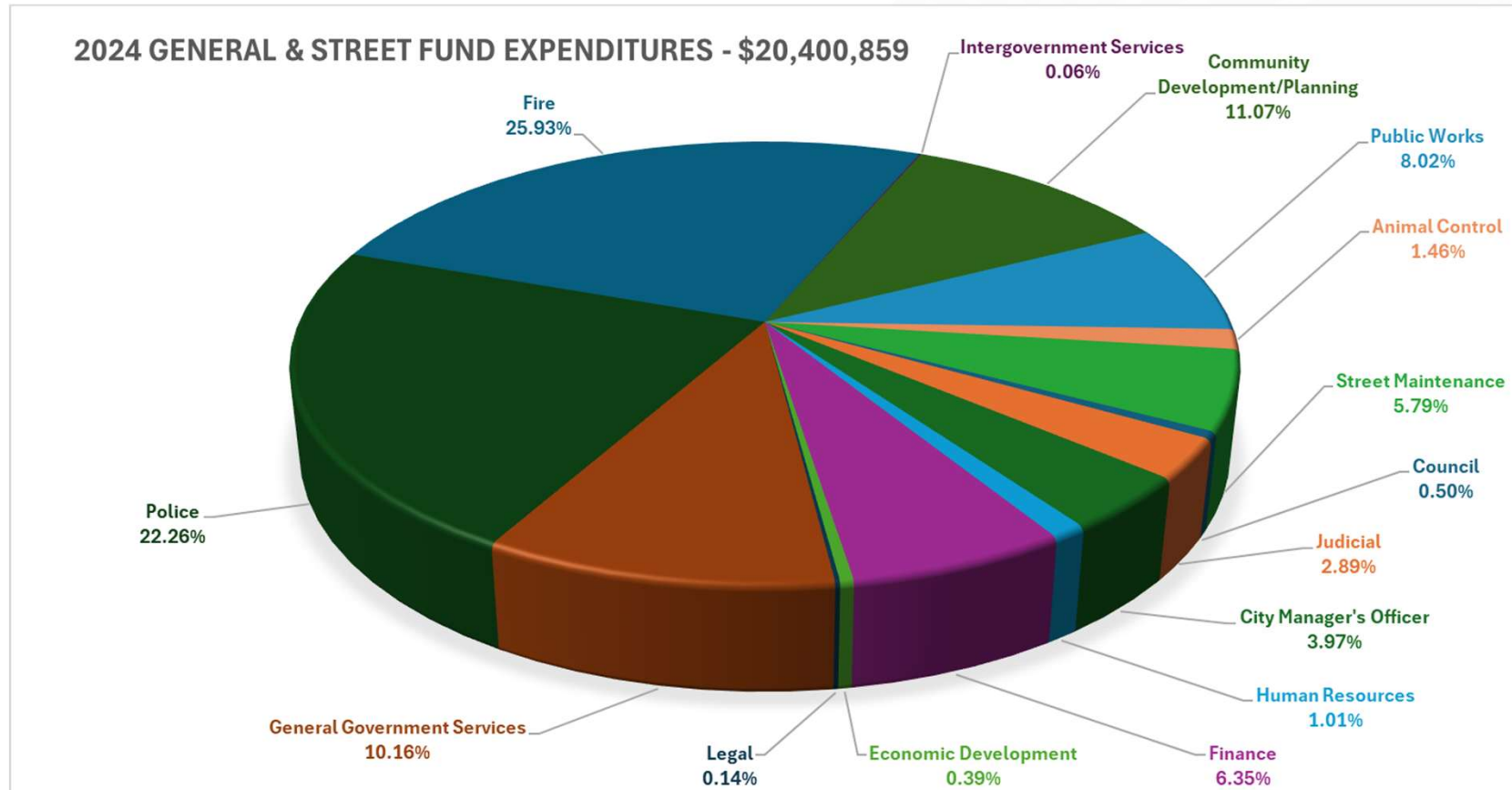
2024 Expenses – General & Street Funds

2024 total expenditures ended the year at 86.8% of the amended budget:

- Expenditures were down 11.1% from 2023:
 - Programming of \$3.57m of ARPA funds to capital projects at the end of 2023
 - Camas-Washougal Fire Department (CWFD) shared services:
 - 2024 shared services increased 11.2% from 2023
 - Judicial expenditures were up nearly 17.4% from 2023
 - Contractual increases & uptick in incarcerations
 - Animal Control expenditures were up 25.4% from 2023
 - Increase cost in sheltering contracts and uptick in animals other than canines



2024 Expenses – General & Street Funds



City of Washougal

2024 Expenses – General & Street Funds

Department	2024 Actual	Amended Budget	% of Budget	2023 Actual	2024 v 2023
Council	\$ 101,699	\$ 116,910	87.0%	\$ 89,406	13.8%
Judicial	\$ 589,947	\$ 549,500	107.4%	\$ 502,438	17.4%
City Manager's Officer	\$ 810,238	\$ 1,007,232	80.4%	\$ 656,491	23.4%
Human Resources	\$ 206,704	\$ 238,954	86.5%	\$ 190,812	8.3%
Finance	\$ 1,294,553	\$ 1,385,014	93.5%	\$ 1,230,748	5.2%
Economic Development	\$ 80,000	\$ 95,000	84.2%	\$ 76,999	3.9%
Legal	\$ 28,379	\$ 20,000	141.9%	\$ 16,281	74.3%
General Government Services	\$ 2,071,766	\$ 3,627,901	57.1%	\$ 6,035,054	-65.7%
Police	\$ 4,541,407	\$ 4,563,047	99.5%	\$ 4,315,819	5.2%
Fire	\$ 5,290,024	\$ 5,271,569	100.4%	\$ 5,111,163	3.5%
Intergovernment Services	\$ 12,600	\$ 13,000	96.9%	\$ 12,600	0.0%
Community Development/Planning	\$ 2,257,878	\$ 3,389,406	66.6%	\$ 2,181,126	3.5%
Engineering	\$ 214,372	\$ 232,469	92.2%	\$ 176,344	21.6%
Animal Control	\$ 298,151	\$ 259,668	114.8%	\$ 237,788	25.4%
Parks	\$ 741,323	\$ 766,789	96.7%	\$ 546,354	35.7%
City Building Maintenance	\$ 680,884	\$ 782,357	87.0%	\$ 598,351	13.8%
Street Maintenance	\$ 1,180,934	\$ 1,192,121	99.1%	\$ 979,426	20.6%
Total	\$ 20,400,859	\$ 23,510,937	86.8%	\$ 22,957,198	-11.1%



2024 Financial Summary: Revenues – Utility Funds

2024 total revenues:

- Water/sewer revenues are at 93.3% of the budget and down 20.8% from 2023
- Stormwater revenues are at 84.8% of the budget and down 2.1% from 2023



City of Washougal

2024 Expenditures – Utility Funds

2024 total expenditures:

- Water/sewer expenditures are at 57.5% of the budget and up 26.3% from 2023
- Stormwater expenditures are at 62.5% of the budget and up 4.0% from 2023



2024 Revenues and Expenses – Water/Sewer Fund

<u>Water/Sewer Utility</u>	<u>2024 Actual</u>	<u>2024 Amended Budget</u>	<u>% of Budget</u>	<u>2023 Actual</u>	<u>2023 v 2022</u>
Revenues					
Water Sales	\$ 4,783,626	\$ 4,783,681	100.0%	\$ 4,792,889	-0.2%
Sewer Sales	\$ 6,727,646	\$ 6,635,203	101.4%	\$ 6,424,637	4.7%
Water System Dev. Charges	\$ 390,242	\$ 500,000	78.0%	\$ 2,310,987	-83.1%
Sewer System Dev. Charges	\$ 657,037	\$ 700,000	93.9%	\$ 1,409,877	-53.4%
Debt Proceeds (PWTF Loan)	\$ -	\$ -	0.0%	\$ 950,000	100.0%
Grants	\$ -	\$ 1,000,000	0.0%	\$ -	0.0%
Other Revenues	\$ 577,297	\$ 465,400	124.0%	\$ 705,821	-18.2%
Total Revenues	\$13,135,847	\$ 14,084,284	93.3%	\$ 16,594,210	-20.8%



2024 Revenues and Expenses – Water/Sewer Fund

<u>Water/Sewer Utility</u>	<u>2024 Actual</u>	<u>2024 Amended Budget</u>	<u>% of Budget</u>	<u>2023 Actual</u>	<u>2023 v 2022</u>
Revenues	\$ 13,135,847	\$ 14,084,284	93.3%	\$ 16,594,210	-20.8%
Expenses					
Water Operations & Maintenance (O&M)	\$ 2,720,268	\$ 3,132,513	86.8%	\$ 2,970,577	-8.4%
Sewer O&M	\$ 2,353,015	\$ 2,837,755	82.9%	\$ 2,289,897	2.8%
Water Capital	\$ 427,482	\$ 2,167,100	19.7%	\$ 512,912	-16.7%
Sewer Capital	\$ 5,781,703	\$ 14,458,750	40.0%	\$ 1,397,643	313.7%
Debt Service	\$ 3,231,472	\$ 3,133,551	103.1%	\$ 4,270,542	-24.3%
Indirect Costs	\$ 874,196	\$ 1,018,078	85.9%	\$ 737,805	18.5%
Total Expenses	\$ 15,388,136	\$ 26,747,747	57.5%	\$ 12,179,376	26.3%
Total Net Revenue	\$ (2,252,289)	\$ (12,663,463)		\$ 4,414,834	



2024 Revenues and Expenses – Stormwater Fund

<u>Storm Water Utility</u>	<u>2024 Actual</u>	<u>2024 Amended Budget</u>	<u>% of Budget</u>	<u>2023 Actual</u>	<u>2024 v 2023</u>
Revenues					
Storm Water Sales	\$ 1,906,333	\$ 1,864,820	102.2%	\$ 1,810,637	5.3%
Storm Water Connection Fee	\$ 38,718	\$ 50,000	77.4%	\$ 94,843	-59.2%
Grants	\$ 92,788	\$ 520,502	17.8%	\$ 125,245	-25.9%
Other Revenues	\$ 219,973	\$ 225,800	97.4%	\$ 275,136	-20.0%
Total Revenue	\$ 2,257,812	\$ 2,661,122	84.8%	\$ 2,305,861	-2.1%
Expenses					
Stormwater Operations	\$ 1,267,303	\$ 1,565,160	81.0%	\$ 1,349,520	-6.1%
Indirects	\$ 234,680	\$ 248,830	94.3%	\$ 200,058	17.3%
Capital Expenditures	\$ 519,450	\$ 1,476,252	35.2%	\$ 389,477	33.4%
Debt Service	\$ 96,514	\$ 96,514	100.0%	\$ 96,614	-0.1%
Total Expenses	\$ 2,117,946	\$ 3,386,756	62.5%	\$ 2,035,671	4.0%
Total Net Revenue	\$ 139,866	\$ (725,634)		\$ 270,190	-48.2%



2024 Financial Summary: ARPA Funds Update

Project #	Project	Programed	Expenditures to Date	Status
FA-2023-03	Facilities Security Improvements	\$ 143,000	\$ 110,393	COMPLETE
TP-2023-05	Columbia River Trail Lighting	\$ 200,000	\$ 121,342	COMPLETE
FA-2022-03	Public Works Ops Center Building Maintenance/Repair	\$ 800,000	\$ 228,407	COMPLETE
TP-2023-07	Railroad Crossing Improvements	\$ 200,000	\$ 39,770	ONGOING
FA-2023-05	Towncenter Revitalization	\$ 3,157,628	\$ 880,456	ONGOING
	Total	\$ 4,500,628	\$ 1,380,368	



2024 Financial Summary: ARPA Funds Update – 2025 Forward

Project #	Project	Programed	Expenditures to Date	Status
FA-2023-03	Facilities Security Improvements	\$ 110,393	\$ 110,393	COMPLETE
TP-2023-05	Columbia River Trail Lighting	\$ 121,342	\$ 121,342	COMPLETE
FA-2022-03	Public Works Ops Center Building Maintenance/Repair	\$ 228,407	\$ 228,407	COMPLETE
TP-2023-07	Railroad Crossing Improvements	\$ 153,596	\$ 39,770	ONGOING
FA-2023-05	Towncenter Revitalization	\$ 3,886,890	\$ 880,456	ONGOING
	Total	\$ 4,500,628	\$ 1,380,368	



2024 Revenues, Expenses & Fund Balances: All Funds



City of Washougal

2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	Q3 2024 Revenues	2024 Estimated Expenditures	Q3 2024 Expenditures	Ending 2024 Fund Balance
001/101	General & Street	\$ 6,786,907	\$ 20,703,283	\$ 19,257,186	\$ 23,510,937	\$ 20,400,859	\$ 5,643,234
002	Strategic Plan Implementation	\$ 890,834	\$ 122,650	\$ 129,846	\$ 270,400	\$ 196,982	\$ 823,698
003	Abatement	\$ 79,488	\$ 2,400	\$ 3,681	\$ 10,000	\$ 14,738	\$ 68,431
103	Cemetery	\$ 10,050	\$ 233,867	\$ 243,197	\$ 233,867	\$ 204,596	\$ 48,651



2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	Q3 2024 Revenues	2024 Estimated Expenditures	Q3 2024 Expenditures	Ending 2024 Fund Balance
108	Hotel/Motel Tax	\$ 191,479	\$ 100,500	\$ 175,497	\$ 128,684	\$ 93,218	\$ 273,758
120	National Opioid Settlements	\$ 32,305	\$ 10,500	\$ 164,422	\$ 42,200	\$ -	\$ 196,727
125	EMS Restricted Revenue	\$ 65,039	\$ 1,500	\$ 3,480	\$ -	\$ -	\$ 68,519
126	Fire Impact Fees	\$ 834,141	\$ 90,000	\$ 261,709	\$ 270,250	\$ 260,250	\$ 835,600
127	Affordable Housing Sales Tax	\$ 52,873	\$ 15,000	\$ 17,240	\$ 67,600	\$ 26,418	\$ 43,694
141	Drug Seizure Fund	\$ 19,967	\$ 5,250	\$ 2,021	\$ 5,250	\$ 1,915	\$ 20,072



2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	Q3 2024 Revenues	2024 Estimated Expenditures	Q3 2024 Expenditures	Ending 2024 Fund Balance
211	Woodburn/JKL Lid Fund	\$ 338,531	\$ -	\$ 18,178	\$ -	\$ -	\$ 356,709
215	Downtown Revitalization Bond	\$ 360	\$ 354,400	\$ 354,419	\$ 354,400	\$ 354,400	\$ 379



2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	Q3 2024 Revenues	2024 Estimated Expenditures	Q3 2024 Expenditures	Ending 2024 Fund Balance
104	REET 1st Qtr %	\$ 1,406,539	\$ 544,400	\$ 624,318	\$ 1,854,400	\$ 354,400	\$ 1,676,457
106	REET 2nd Qtr %	\$ 1,509,188	\$ 966,000	\$ 1,031,265	\$ 1,506,500	\$ 1,176,213	\$ 1,364,240
105	Park Impact Fees	\$ 1,393,808	\$ 530,000	\$ 627,905	\$ 1,910,000	\$ 43,934	\$ 1,977,779
110	Transportation Development	\$ 3,151,634	\$ 820,000	\$ 1,233,400	\$ 1,040,478	\$ 350,745	\$ 4,034,289



2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	Q3 2024 Revenues	2024 Estimated Expenditures	Q3 2024 Expenditures	Ending 2024 Fund Balance
350	Parks Capital Projects	\$ 206,581	\$ 400,000	\$ 170,593	\$ 512,000	\$ 200,980	\$ 176,194
351	Building Contingency	\$ 3,617,514	\$ 8,763,857	\$ 1,138,627	\$ 12,499,326	\$ 2,126,439	\$ 2,629,703
353	Transportation Capital	\$ 81,823	\$ 14,290,815	\$ 1,383,437	\$ 14,093,808	\$ 2,397,110	\$ (931,850)
355	Art Project Fund	\$ 19,284	\$ 5,000	\$ 5,000	\$ 24,000	\$ 14,000	\$ 10,284



2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	Q3 2024 Revenues	2024 Estimated Expenditures	Q3 2024 Expenditures	Ending 2024 Fund Balance
401	Water/Sewer	\$ 23,809,879	\$ 14,084,284	\$ 13,135,847	\$ 26,747,747	\$ 15,388,136	\$ 21,557,590
403	Stormwater	\$ 3,758,877	\$ 2,661,122	\$ 2,257,812	\$ 3,386,756	\$ 2,117,946	\$ 3,898,743
631	Low Income Assistance	\$ 6,566	\$ 14,000	\$ 4,278	\$ 14,000	\$ 5,038	\$ 5,805



2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	Q3 2024 Revenues	2024 Estimated Expenditures	Q3 2024 Expenditures	Ending 2024 Fund Balance
510	Employment Security	\$ 125,216	\$ 3,000	\$ 6,953	\$ 30,722	\$ -	\$ 132,168
520	ER&R Vehicles	\$ 53,317	\$ 126,000	\$ 145,345	\$ 170,000	\$ 171,250	\$ 27,412
521	ER&R IT	\$ 30,088	\$ 266,790	\$ 263,819	\$ 226,341	\$ 220,711	\$ 73,196
604	Perpetual Care	\$ 395,575	\$ 10,000	\$ 8,725	\$ -	\$ -	\$ 404,300
608	Woodburn/JKL Lid Reserve	\$ 198,555	\$ -	\$ 10,662	\$ -	\$ -	\$ 209,217
610	Downtown Bond Guarantee	\$ 1,127,574	\$ 6,000	\$ 7,563	\$ -	\$ -	\$ 1,135,137
	Grand Total	\$ 50,193,992	\$ 65,130,618	\$ 42,686,423	\$ 88,909,666	\$ 46,120,278	\$ 46,760,137



2024 Investments Update



City of Washougal

LGIP - Investment Update

January	February	March
\$ 97,727.26	\$ 91,693.45	\$ 98,319.16
5.4220%	5.4132%	5.4066%
April	May	June
\$ 95,423.66	\$ 99,062.38	\$ 96,406.16
5.3986%	5.3986%	5.4042%
July	August	September
\$ 100,188.16	\$ 100,360.18	\$ 94,534.75
5.4110%	5.3955%	5.2278%
October	November	December
\$ 92,584.21	\$ 86,172.52	\$ 87,058.77
4.9335%	4.7251%	4.6019%
Total LGIP Interest YTD \$1,139,530.66		

Note: LGIP investments are liquid



City of Washougal

Riverview ICS - Investment Update

January	February	March
\$ 20,225.14	\$ 17,176.60	\$ 18,414.01
3.56%	3.56%	3.56%
April	May	June
\$ 17,872.25	\$ 18,522.03	\$ 17,977.06
3.56%	3.56%	3.56%
July	August	September
\$ 18,630.67	\$ 18,102.81	\$ 9,369.19
3.56%	3.54%	3.05%
October	November	December
9,705.83	10,045.00	10,407.49
3.05%	3.25%	3.25%
Total Riverview ICS		
Interest YTD		
\$ 186,448.08		



City of Washougal

Bonds/Treasury Notes - Investment Update

Purchasing Fund	Rate	Maturity Date	Amount Paid	Maturity Value	Expected Interest
Water/Sewer/Storm/Downtown Bond Fund	0.660%	3/17/2025	2,003,148.00	2,000,000.00	56,000.00
General Fund/Water/Sewer*	0.250%	6/30/2025	999,961.41	1,083,000.00	5,415.00
Water/Sewer / W/S Capital	3.000%	7/15/2025	996,185.18	1,000,000.00	45,000.00
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
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	287,560.00
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

*Treasury Note

\$ 22,257,520.46 \$ 23,226,000.00 \$ 1,472,793.21

Earnings Received to Date:	Interest	Gain/(Loss) Maturity
General Fund	\$ 29,244.75	\$ 49,531.50
Other Funds	\$ 84,657.34	\$ (21,400.00)
W/S and SW Bond Funds	\$ 151,224.40	\$ (212,434.00)
Total Earnings	\$ 265,126.49	\$ (184,302.50)



CIL

Questions

Thank You!



City of Washougal



2024 Annual Report: Police

Presented by Chief Zane Freschette



City of Washougal

DEPARTMENT MISSION:

Our mission is to maintain the trust and confidence of our citizens while delivering the highest level of service possible, enforcing the laws without bias and providing a safe environment for all.

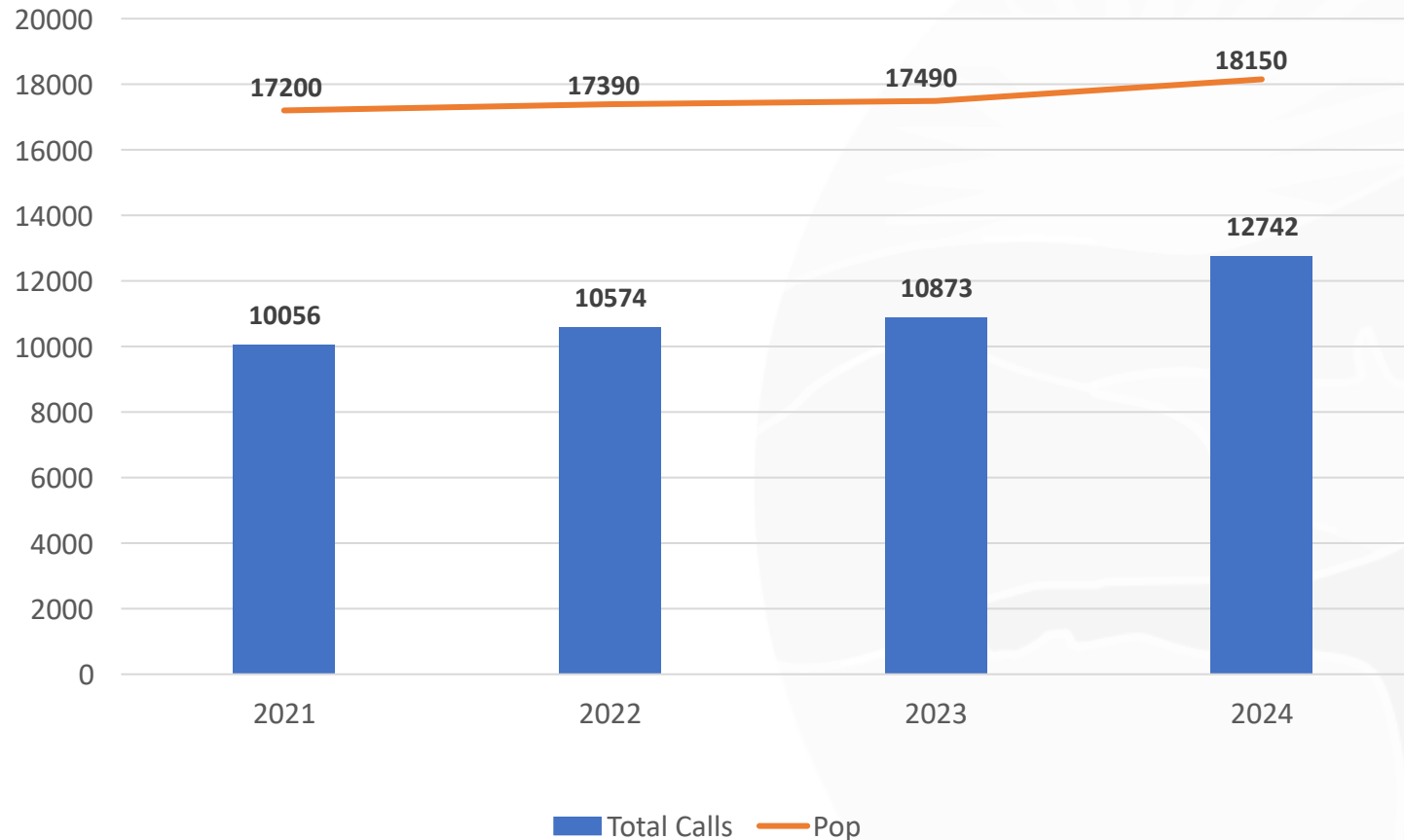


Agenda

- 2024 Police Data and Statistical Review
- Goals for 2025



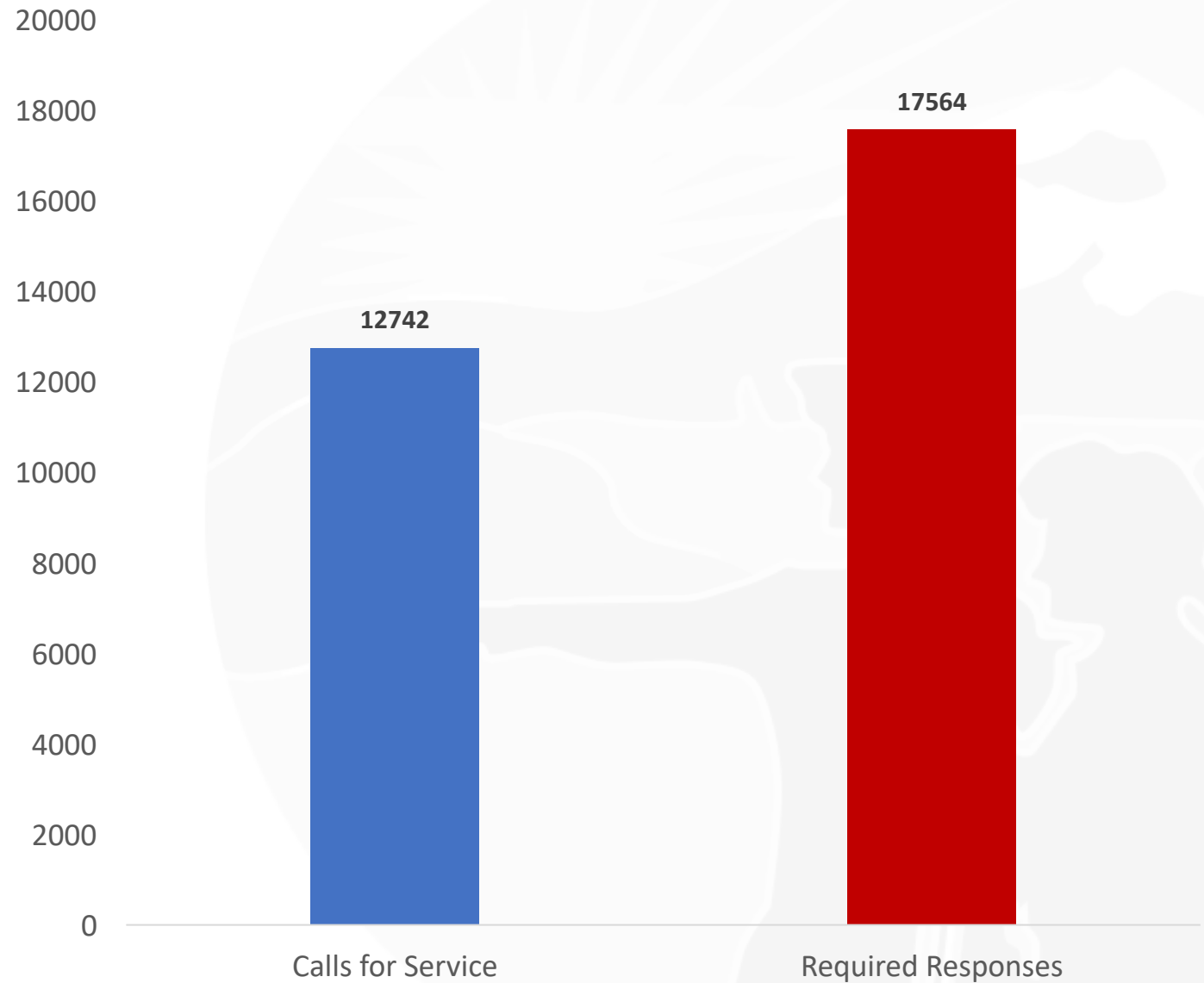
4-Year Comparison – Calls for Service



The total calls for service increased by 17.18% from 2023 to 2024 while the population increased by 3.77% in the same time.



2024 Calls for Service and WPD Responses



Four Year Comparison

Offense	2021	2022	2023	2024	% Change (2023-2024)
Homicide	0	0	0	2	2 New Cases
Sex Offenses	15	9	17	16	-6.25%
Robbery	4	7	1	4	75.00%
Midemeanor Assault	91	90	107	87	-22.99%
Felony Assaults	16	24	23	25	8.00%
Kidnapping	3	2	1	3	66.67%
Burglary	34	42	37	30	-23.33%
Arson	5	4	2	4	50.00%
Larcenty/Theft	145	153	104	106	1.89%
Vehicle Theft	30	40	21	19	-10.53%
Extortion	1	0	2	0	-100.00%



Four Year Comparison (continued)

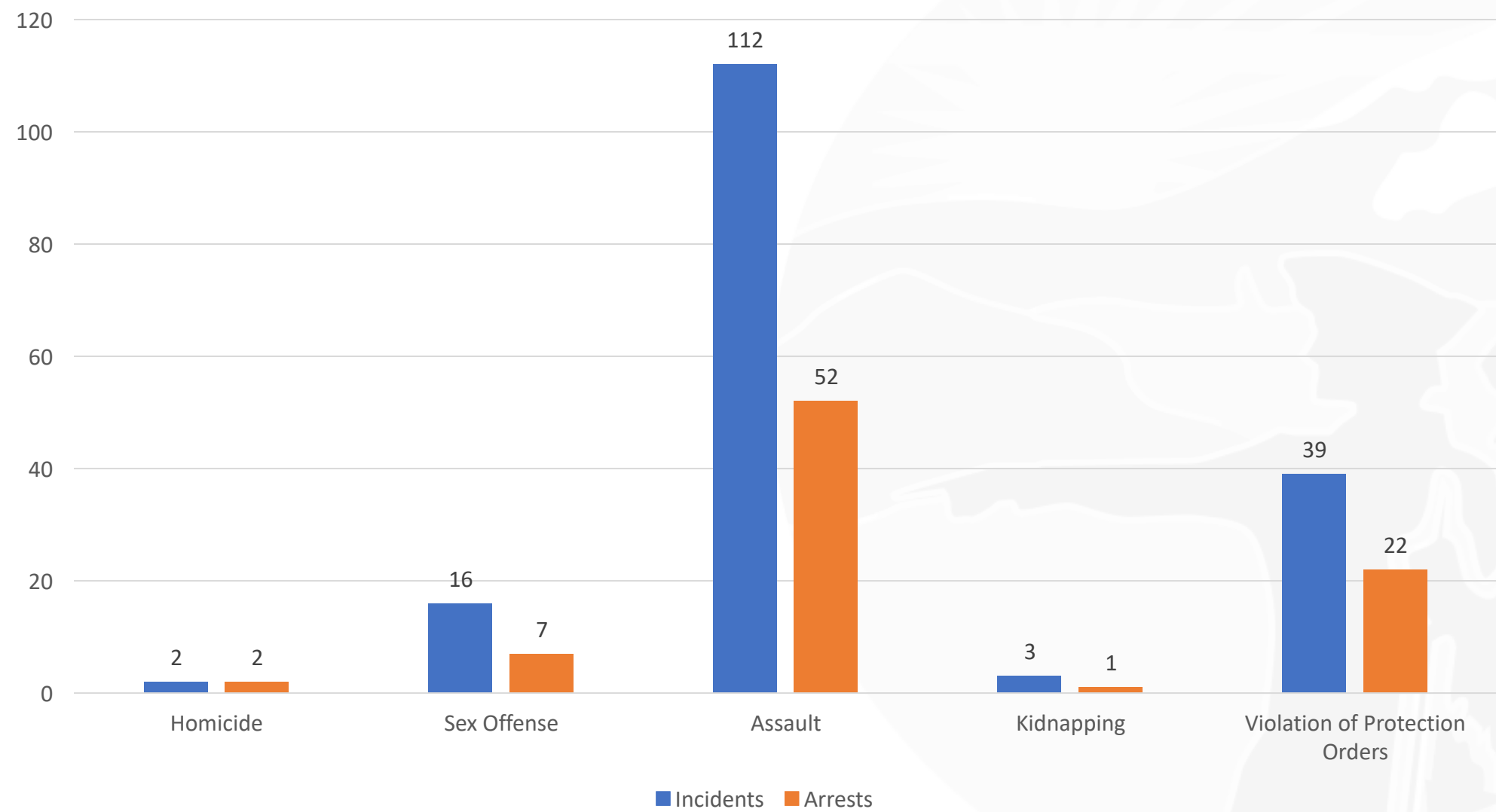
Offense	2021	2022	2023	2024	% Change (2023-2024)
Forgery	3	6	3	7	57.14%
Fraud	25	41	40	34	-17.65%
Stolen Property	12	11	7	4	-75.00%
*Vandalism	74	87	84	61	-37.70%
Drugs	12	2	10	13	23.08%
Violation of Protection Orders	35	60	48	39	-23.08%
Weapons	4	4	8	12	33.33%
**Animal Cruelty	12	10	7	12	41.67%
Animal General Investigation	13	18	21	17	-23.53%

*Vandalism category includes all malicious mischief reports.

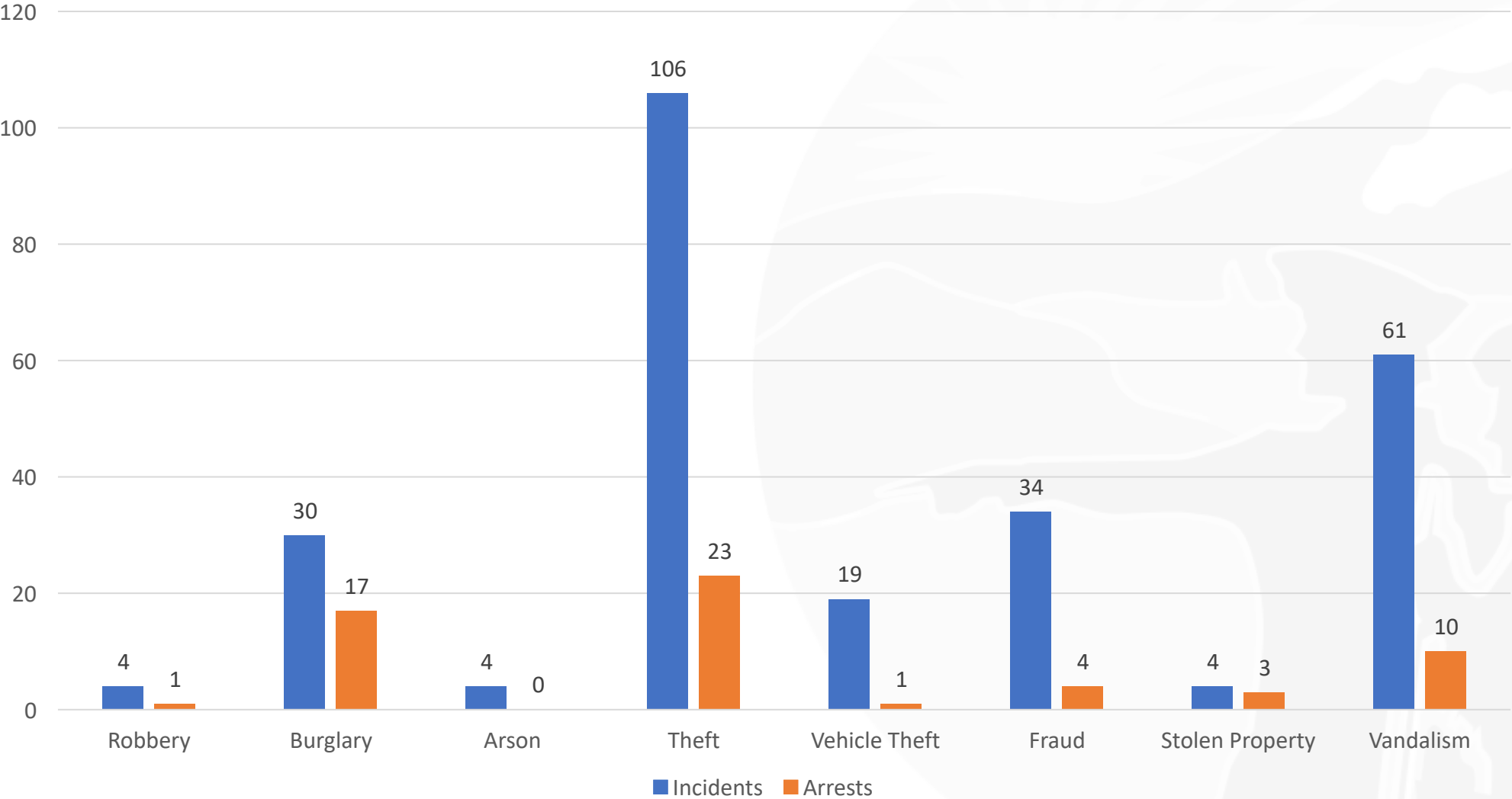
**WPD does not track animal cruelty by report type. This would be tracked via RCW or WMC.



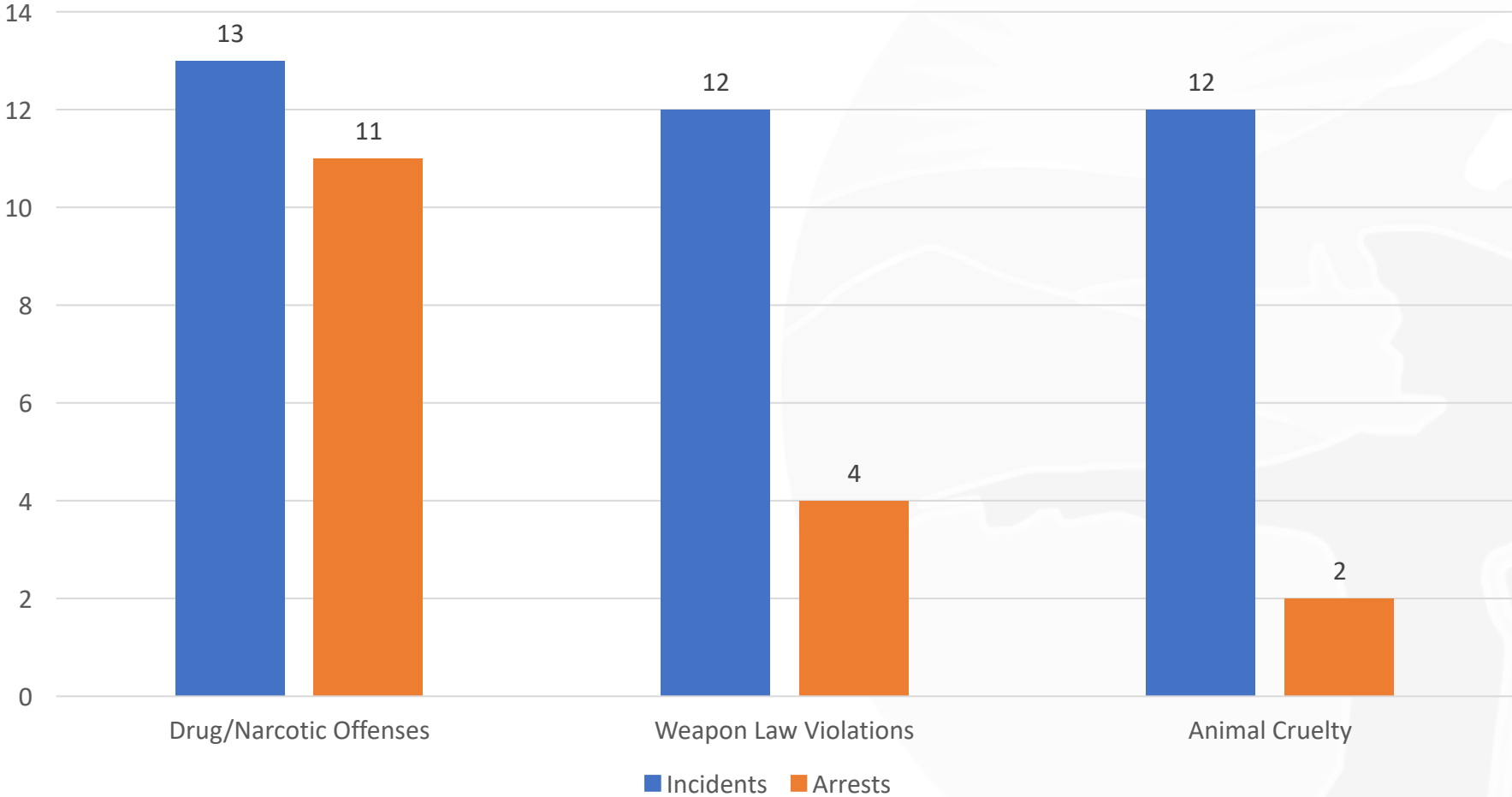
2024 Crimes Against Person



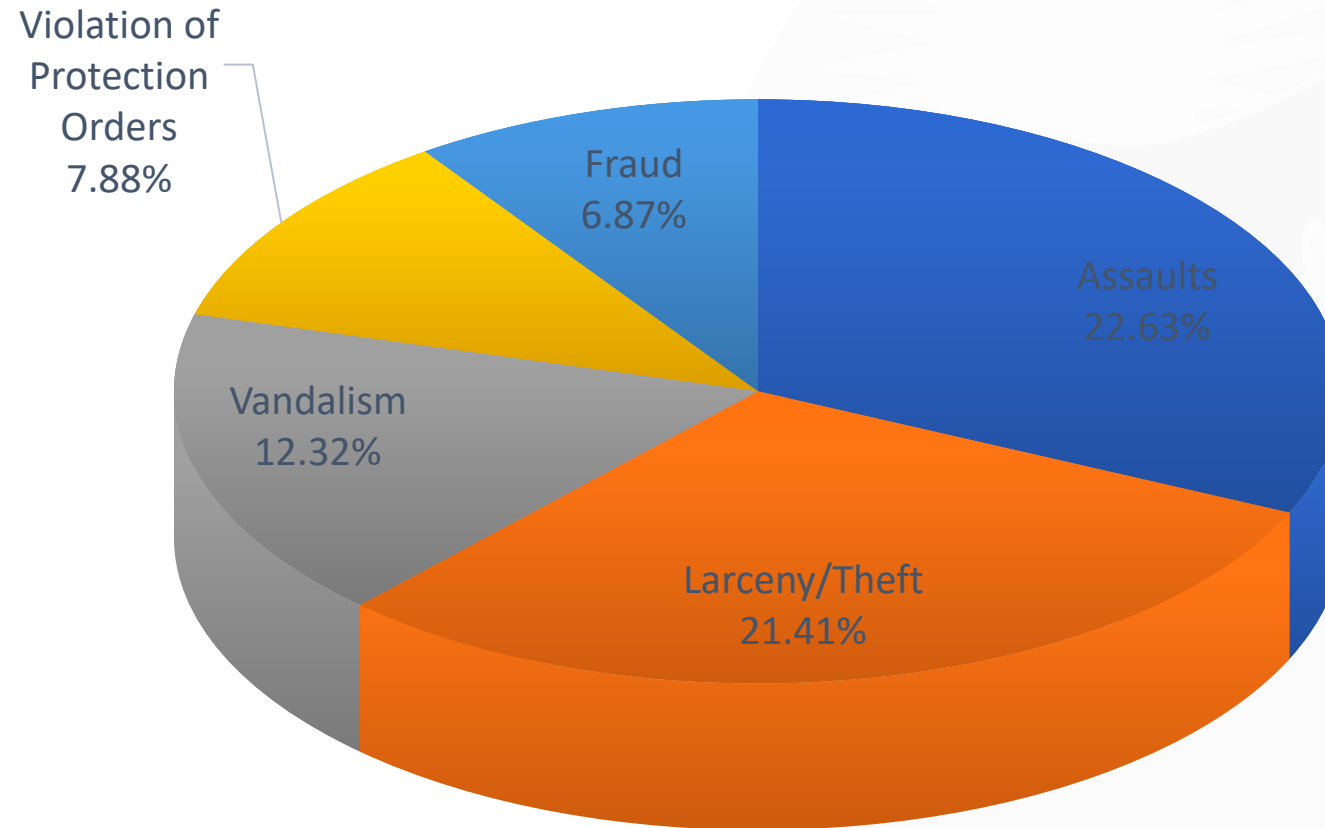
2024 Crimes Against Property



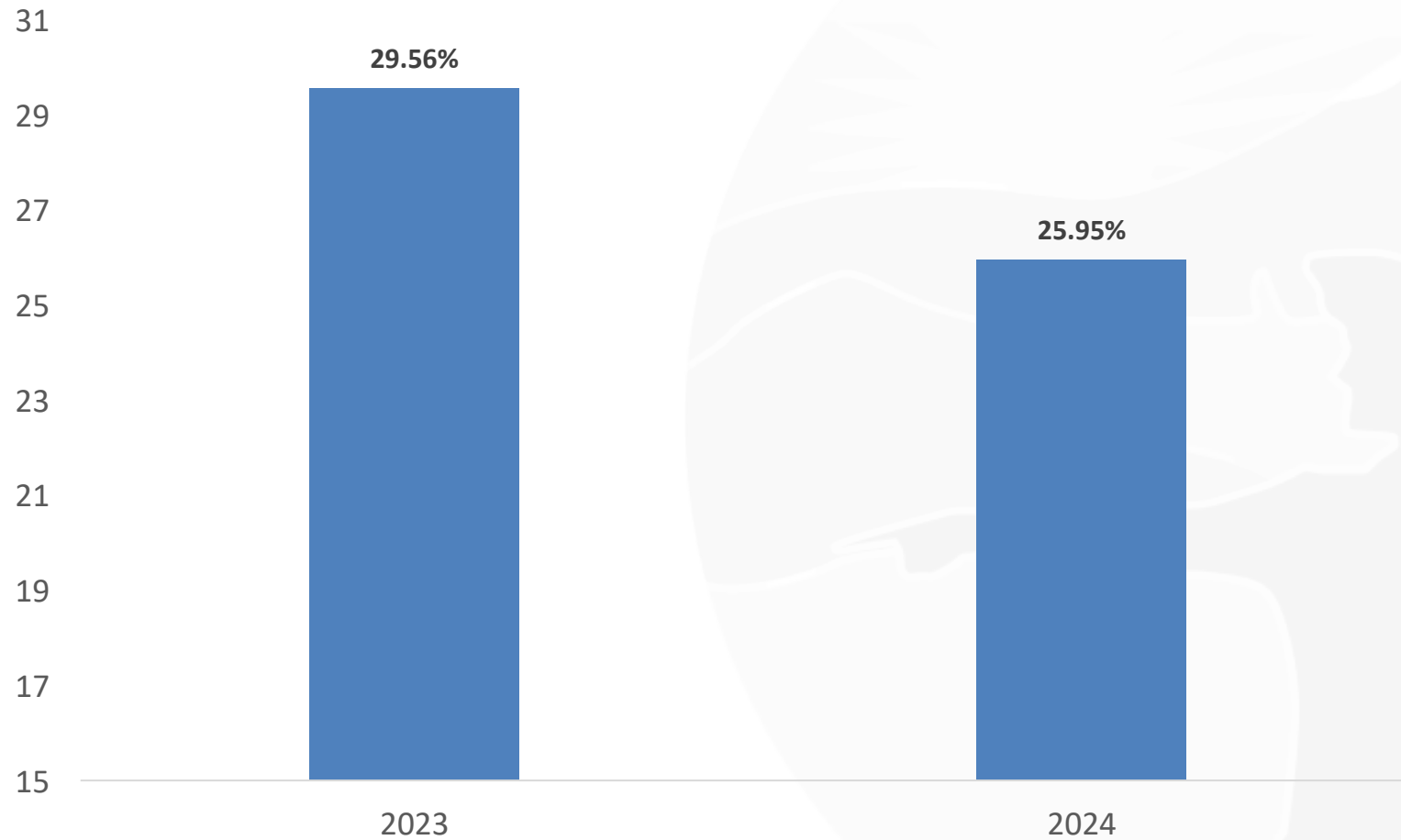
2024 Crimes Against Society



Five Largest Categories – Percent of Total Crime



Group A Crime Rate (per 1000 Washougal residents)



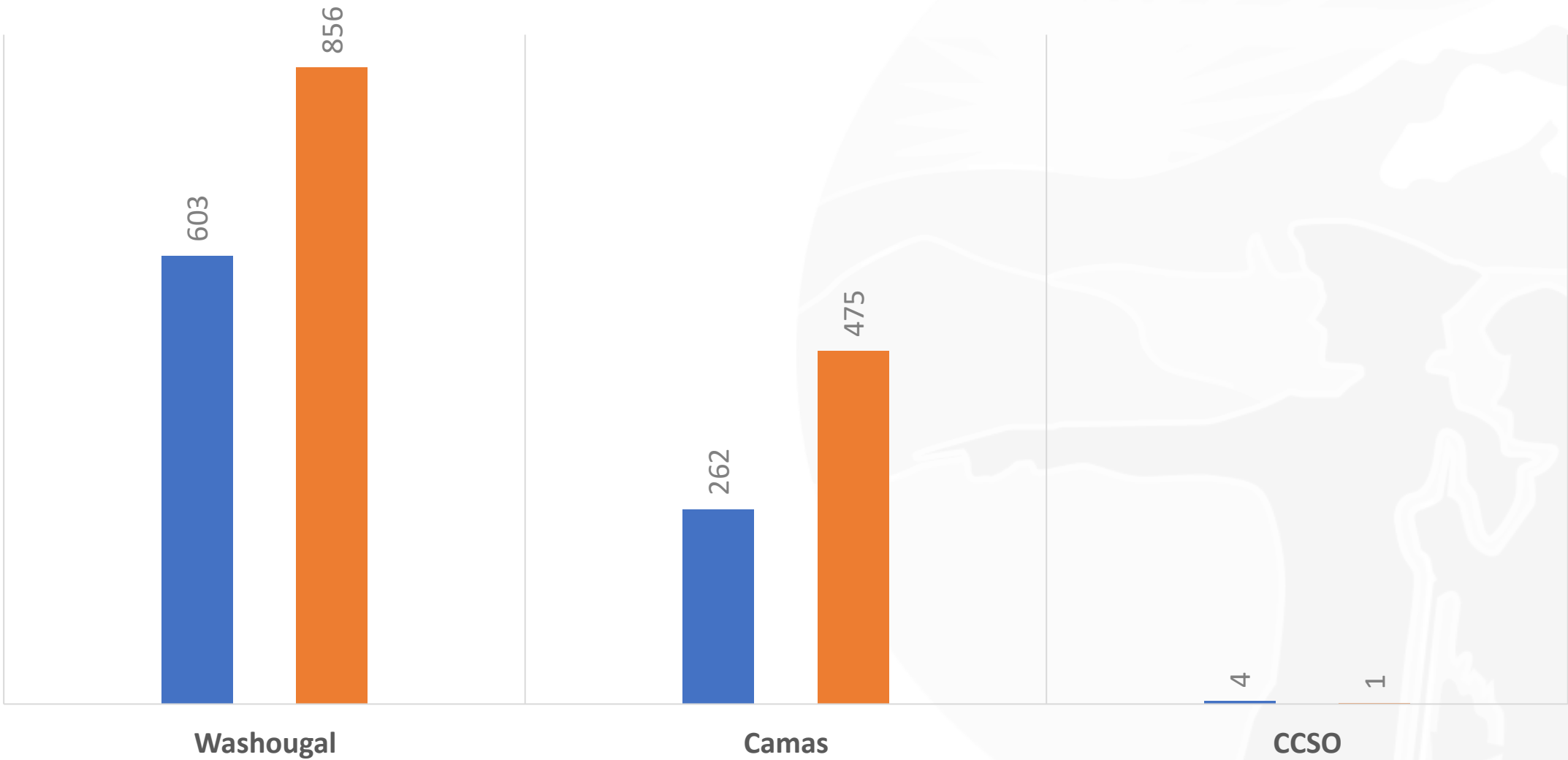
Average Response Times – WPD Dashboard

Call Priority	2021	2022	2023	2024
1 - e.g., Assault with weapons	3:06	3:00	2:59	3:41
2 - e.g., Physical Disturbance	5:17	5:55	5:36	4:57
3 - e.g., Audible Alarm	4:27	4:23	3:16	9:36
4 - e.g., Suspicious Vehicle	11:57	12:43	12:35	26:25

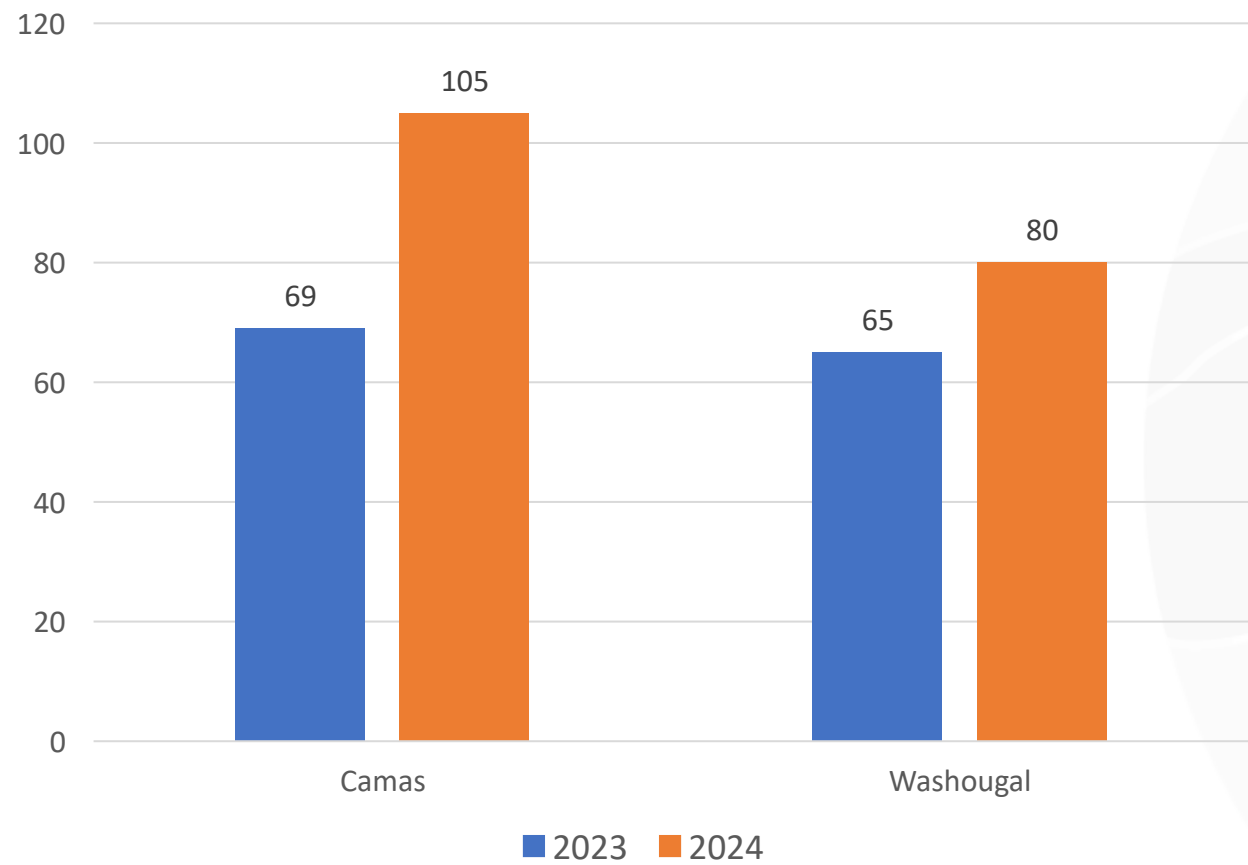


Animal Control – Calls for Service

■ 2023 ■ 2024

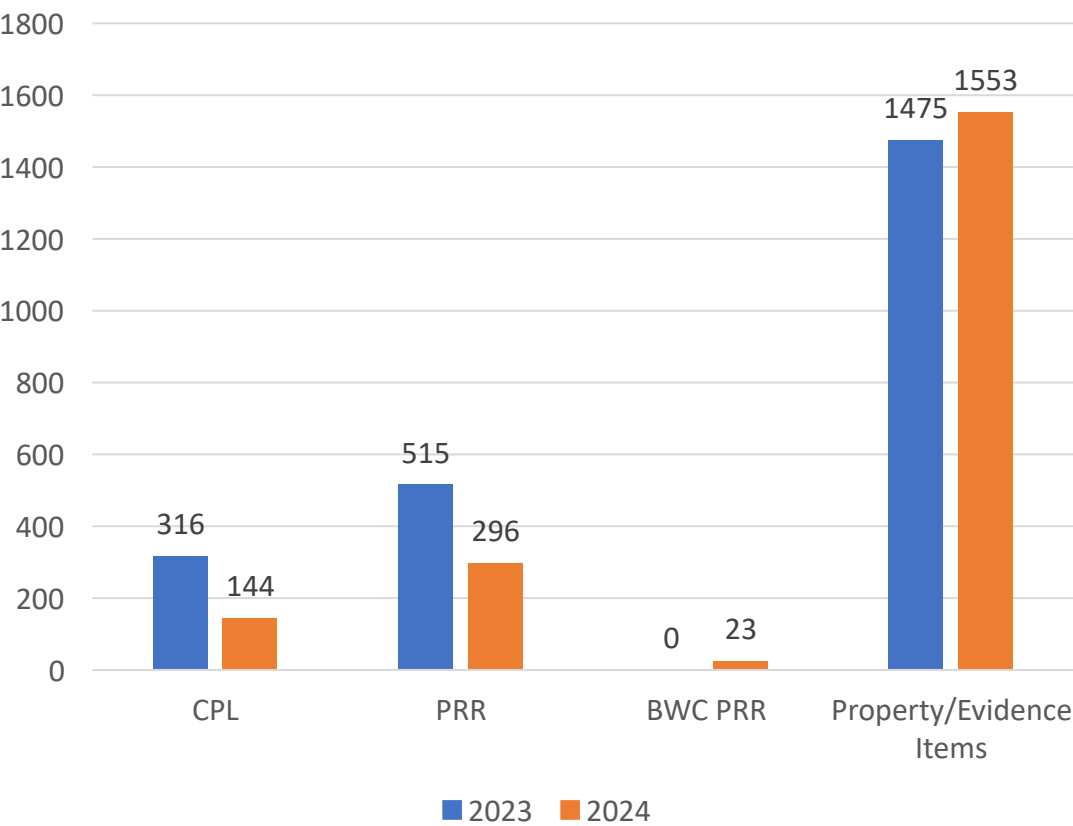


Animal Control - Impounds



	Camas	Washougal
2023	69	65
2024	105	80
% change	+ 52.17	+ 23.08%

Support Services

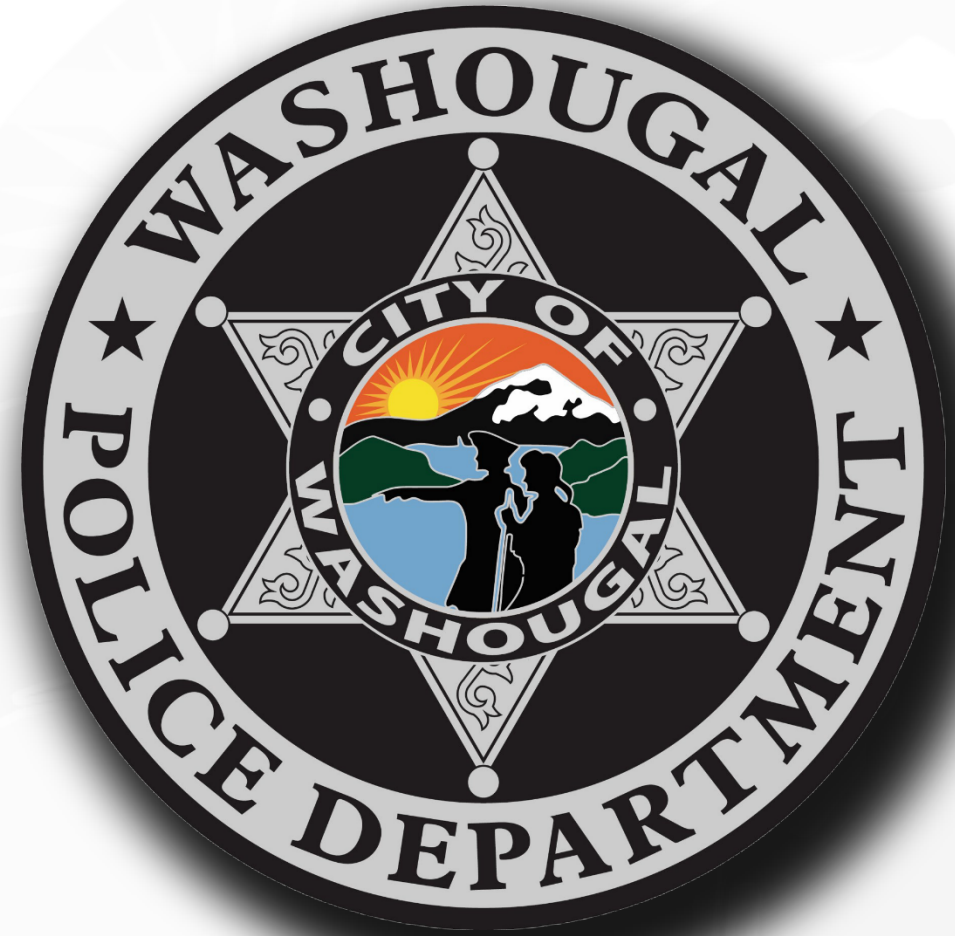


	CPLs	PRRs	BWC PRRs	Property / Evidence items
2023	316	515	-	1475
2024	144	296	23	1553

CPL = Concealed Pistol License
PRR = Public Records Request

Goals for 2025

- Prepare department for reaccreditation
- Create ER&R schedule and plan for all major items in the police department (this currently does not exist)
- Meet strategic plan deliverables and track our objectives and indicators
- Complete the PD restructure (division of labor, supervision, and establishment of efficiencies)
- Complete a fleet study and create a multi-year fleet plan



Thank you! Questions?



City of Washougal