



**CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP AGENDA
Monday, April 22, 2024
5:00 PM**

MEETING INFORMATION

Please click the link below to join the webinar:
<https://us02web.zoom.us/j/86355266226>

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC COMMENTS

IV. NEW BUSINESS

A. Public Works: Park and Cemetery Board Joint Session

B. Finance: 2023 Year-end Review

V. REPORTS AND COMMUNICATIONS

A. CITY MANAGER

B. MAYOR

C. CITY COUNCIL

VI. ADJOURNMENT

UPCOMING MEETINGS: Monday, May 13, 2024 - Workshop at 5:00 pm and Council at 7:00 pm

BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

4/22/2024

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:

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

Workshop Coversheet
BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

4/22/2024

SUBJECT:

Park and Cemetery Board Joint Session

DEPT. OF ORIGIN:

Administration

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

No

ATTACHMENTS:

▢ **Park & Cemetery Council Meeting**

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

Park and Cemetery Board Meeting With Council

Presented by Michelle Wright



City of Washougal

“Our mission is to provide fiscally responsible services that promote our vision of a safe and beautiful community that can be enjoyed for generations to come.”

Agenda

- Introduction
- What we have accomplished
- 2023 Council Goals Update
- Council's Future Goals for Board
- Board's Strategic Review and Brainstorming for Future Goals



City of Washougal

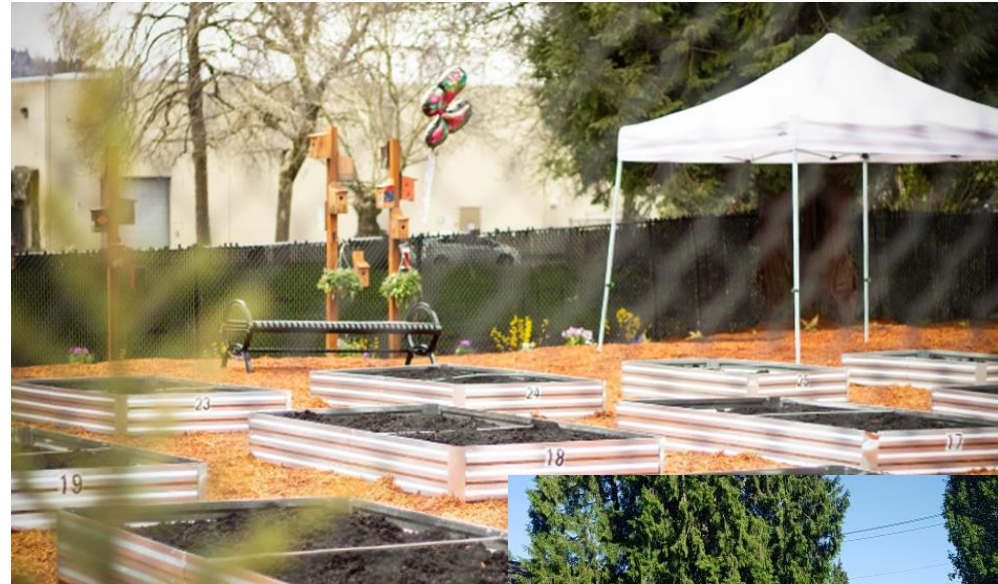


Capital Development

Veteran Memorial Design



Created Community Garden



Capital Development

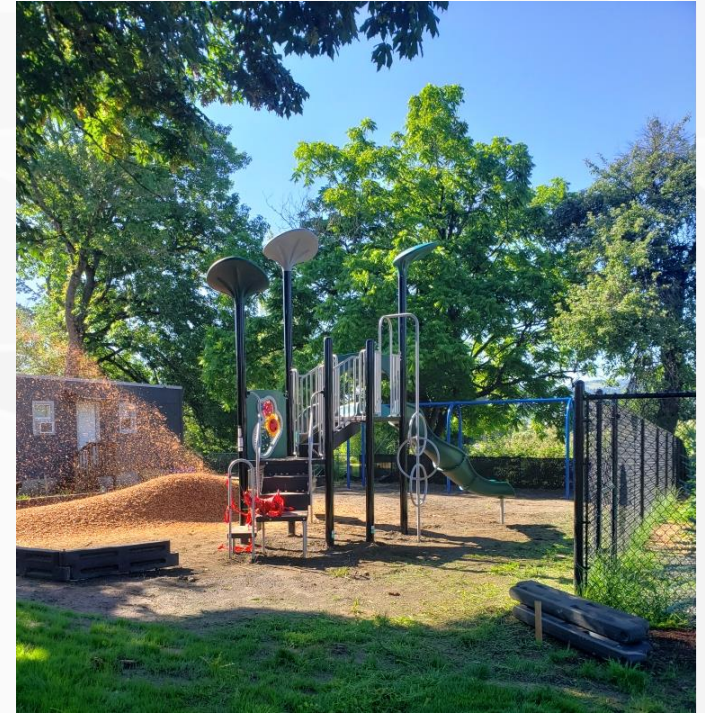
Open New City Park-Eagle View



City

Capital Development

Replace Hathaway, Lower Hamlik and Downtown Community Garden Playgrounds



Capital Development

Hartwood-added split rail fence, more play equipment, discgolf course, and replaced a bridge



Capital Development

Waterfront Trail



Downtown Restroom



Capital Development

Steamboat Landing and Schmid Baseball Field



Capital Development

Washougal Towncenter Revitalization Design



Reconstructed pickleball courts-Surface



New Downtown Banners-Maintenance



Park Maintenance

City Hall outdoor sitting area



Fixed Lower Hathaway Fence



Park Maintenance

New Signs



Repainted all Park Restrooms



Park Maintenance

Standardized Memorial Benches



Replaced all Park Picnic Tables, benches, and Trash cans-removing all wood for easier maintenance



Maintenance-Improvements

Replaced all cemetery wood fence with Vinyl fencing



New Hathaway Baseball Bleachers



Maintenance-Improvements

Bark dusted and replanted flowers at
Refection plaza



Fixed Hathaway Park Playground
slide



Maintenance-Improvements

Community Center Flooring and Paint



Community Center Bathroom upgrade



2023 Goals

PARKS, RECREATION AND TRAILS

- Complete Hartwood Bridge Replacement-**COMPLETE**
- Complete Hamllik Park Basketball Court-**DESIGN COMPLETE**
- Complete Lower Hathaway Playground-**COMPLETE**
- Complete design and pursue funding for Civic Campus Parking, Community Center Plaza/Outdoor Seating, and Park and Recreation Amenities Project-**DESIGN COMPLETE**
- Explore Opportunities to Enhance Recreation Programming-**WORKING ON**



Council's Goals for the Park Board



Park and Cemetery Board Role

WMC 2.20.040: (summary)

Advisory body to the city council and city manager with the power to make recommendations to the city council and city manager for:

- ✓ operating the cemetery
- ✓ conducting any form of recreation or cultural activity that will employ the leisure time of the people in a constructive and wholesome manner
- ✓ supervision of the cemetery and all parks belonging to the city
- ✓ plans, promotion, management and construction, development, maintenance and operation, either within or without city limits, parks, squares, parkways, and boulevards, play and recreation facilities for the improvement and ornament of the same
- ✓ entering into any contract in writing, acting independently or in conjunction with any organization, the United States, the state of Washington, any county, city or town, park district, school district, or any such public organizations for the purpose of conducting a recreation program or exercising any other power granted by this section





MISSION STATEMENT

Our mission is to provide fiscally responsible services that promote our vision of a safe and beautiful community that can be enjoyed for generations to come.

VISION STATEMENT

Washougal will be a safe, vibrant, and friendly community that successfully balances growth and expanding economic opportunity while preserving the community's natural beauty and the unique amenities of small-town living.

GUIDING PRINCIPLES

People-focused and Responsive
We are highly responsive, serving the community with respect and kindness.

Bold and Practical
We are innovative and creative, utilizing pragmatic ideas to proactively address issues and solve challenges.

Trustworthy and Accessible
Our door is open and we provide clear and concise communication, serving with the highest ethical standards and professionalism.

Accountable and Fiscally Responsible
We are responsible for our actions and decisions, carefully managing the city's resources.

Engaged and Collaborative
We listen to and work with our community to achieve shared goals.



ECONOMIC DEVELOPMENT

Foster and promote a resilient economy that encourages growth to attract and retain a diversity of businesses and talent, creating opportunities for prosperity and enhanced quality of life in Washougal.

FINANCIAL HEALTH AND CORE SERVICES

Increase the City's financial strength to provide a stable foundation that adapts to changes and challenges, providing resources necessary to sustain and expand services in support of the community's needs.

VIBRANT TOWN CENTER

Elevate the quality of life in Washougal through a vibrant downtown that is attractive for people to live, work, learn, gather and play.

"SMART GROWTH"

Develop and grow in a sustainable manner while providing a broad array of amenities, job opportunities, housing, and transportation options to meet the diverse needs of the community.

REDEFINED COMMUNITY IDENTITY

Establish a distinct and recognizable identity for Washougal that fosters community pride and increases commercial marketability.



FINANCIAL HEALTH AND CORE SERVICES

2023-2028
STRATEGIC PLAN



Increase the City's financial strength to provide a stable foundation that adapts to changes and challenges, providing resources necessary to sustain and expand services in support of the community's needs.

Strategic Goals

- Identify optimum staffing levels for police and implement Phase 2 of the Police Department strategic plan to reduce crime and keep Washougal safe.
- Optimize outside funding (grants, federal and state money) and low-interest financing to fund new and updated infrastructure.
- Provide funding for enhanced grant writing support.
- Create or update Standard Operating Procedures (SOPs) to prepare for staff succession and improve quality and efficiency of services.
- Develop a stable model and funding for core services to provide long-term funding and structure to maintain and expand the city's services and programming.
 - Explore the creation of a Metropolitan Parks District (MPD).
 - Explore the creation of a Regional Fire Authority (RFA).

Performance Measures

- Identify and explore at least two grants, appropriations or preferred financing options in each of our programs or infrastructure categories by December 2028
- Complete "Community Funding Options Plan" by March 2024
- Identify preferred option for fire and EMS by December 2024
- Identify preferred option for enhanced parks and recreation services by December 2025
- Complete and implement Phase 2 of the Police Department strategic plan by December 2024
- Maintain police response time of less than five minutes for Priority 1 and 2 calls for service
- Exceed national average for community satisfaction of "Safety in the City" in Community Surveys over the life of the plan, through December 2028
- 8% growth for sales tax over the life of the plan, through December 2028
- 8% growth for lodging tax over the life of the plan, through December 2028





"SMART GROWTH"

Develop and grow in a sustainable manner while providing a broad array of amenities, job opportunities, housing, and transportation options to meet the diverse needs of the community.

Strategic Goals

- Update the City's Comprehensive Plan and development code, incorporating "Smart Growth" objectives as defined by "Smart Growth" America.
- Establish an urban forestry ordinance to maintain and improve the City's tree canopy.
- Obtain funding (grants, federal and state money) to invest in planning and enhancements in infrastructure.

Performance Measures

- Newly adopted Comprehensive Plan by June 2025
- New ordinance for urban forestry completed by December 2025
- 5% increase in blocks of sidewalk infilled (of the total number of blocks requiring it) year-over-year
- Complete "Community Funding Options Plan" by March 2024
- 10% increase in retail establishments by December 2028
- Implementing the Housing for All Planning Tool from the new comprehensive plan
- Two new bike/pedestrian projects completed by December 2028



What is "Smart Growth"?

"Smart Growth" is an approach to development that encourages a mix of building types, diversified housing options, transportation methods, and community engagement that supports existing and new neighborhoods. This is a investment into Washougal's future as the City will focus on the 10 principles identified by the United States Environmental Protection Agency. For more information go to smartgrowthamerica.org.

1. Mix land use
2. Take advantage of compact design
3. Create a range of housing opportunities and choices
4. Create a walkable neighborhood
5. Foster distinctive, attractive communities with a strong sense of place
6. Preserve open space, farm land, natural beauty, and critical environmental areas
7. Direct development towards existing communities
8. Provide a variety of transportation choices
9. Make development decisions predictable, fair, and cost effective
10. Encourage community and stakeholder collaboration in development decisions



REDEFINED COMMUNITY IDENTITY

Establish a distinct and recognizable identity for Washougal that fosters community pride and increases commercial marketability.

Strategic Goals

- Develop a new brand identity for Washougal that creates a unique sense of place and generates new interest in and attraction to the City.
- Implement a Citizen's Academy to help students, residents, and business owners learn how their city government functions and what they can do to help improve it.
 - Increase neighborhood involvement so that residents are more engaged in keeping their community safe and secure.
- Develop and implement a Community Aesthetics Improvement Program to revitalize and enhance the physical appearance of the city.
- Coordinate engagement of the city's boards and commissions and community-based organizations to increase community events and activities.
- Establish a formal volunteer program so residents can give back to the community, volunteering to improve the lives of their neighbors and public spaces and support community growth.
- Establish funding for new program coordinator position.

Performance Measures

- Complete a new brand identity for Washougal by December 2026
- 2% Increase of volunteer services hours with Washougal city government annually year-over-year
- Hold a Citizen's Academy each year starting January 2025
- Adopt Community Aesthetics program code changes by September 2023
- Exceed national average for community perception of "appearance of property" in community surveys



2024-2025: Brainstorming Park and Cemetery Goals

- Complete Hamlik Park Basketball Court
- Finish design Washougal Towncenter Revitalization
- Explore Opportunities to Enhance Recreation Programming (Strategic Plan Goal - identify preferred funding source by December 2025)
- Work on opening Community Center to groups in the evening
- Work on Recreation opportunities for all ages, especially teens
- Update Comprehensive Park Plan 2024-2025, including prioritization of unfunded projects
- Create a Trail and Bike Comprehensive Plan as part of Parks Plan Update
- Gain a better understanding of Park Maintenance and Park Boards role to help
- How do we strategize our goals to improve park maintenance in the future (Strategic Plan Goal re: resources, funding)
- When do we start looking at shelter reservations?
- What about field reservations in the future?
- Figure out funding to replace Hathaway Playground
- Go after donations to construct veteran memorial and flag retirement pit
- Find indoor recreation facility to have Recreation year round
- Work with Community Engagement on volunteer opportunities (Strategic Plan Goal)
- Update Park and Cemetery Website
- Work with Community Engagement on more community events (Strategic Plan Goal)



Thank you and any questions!!



City of Washougal

Workshop Coversheet
BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

4/22/2024

SUBJECT:

2023 Year-end Review

DEPT. OF ORIGIN:

Finance

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

No

ATTACHMENTS:

▯ **2023 Year end review**

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

2023 Year End Review

4/24/2023 | Presented by Daniel Layer



City of Washougal

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Agenda

- 2023 Financial Summary
 - General & Street funds
 - Utility funds
 - American Rescue Plan Act (ARPA) funds update
- Revenues, Expenditures & Fund Balances - All funds
- 2023 Investments Update
 - LGIP
 - Riverview ICS
 - Bonds/Treasury notes
- Questions



City of Washougal

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2023 Financial Summary – General & Street Funds

- Amended 2023 budget included:
 - Use of Reserves/General Fund Capacity - \$6,914,028

	<u>Budget</u>	<u>Actual</u>
➤ Facilities Major Maintenance Fund	\$100,000	\$100,000
➤ Facilities Master Plan	150,000	81,297
➤ 2025 Comp. Plan & TownCenter Planned Action	350,000	0
➤ Shorelines Roll	60,000	0
➤ Strategic Plan Development	70,000	68,438
➤ Programing of ARPA Funds	4,500,628	3,565,431
➤ Public Works (PW) Operations Center Renovations	500,000	200,000
➤ PW Reorganization	87,500	19,712
➤ Other (Love St. Demo, Permit Center Renovations, Parks Bd.)	45,400	35,079
➤ Camas-Washougal Fire Dept. 2022 True-up Payment	479,000	479,000
➤ Strategic Plan Implementation Fund (SPIF) Seed Money	571,500	571,500
		\$5,120,457



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2023 Financial Summary – General & Street Funds

- | | |
|---|---|
| • Final 2023 Actual: | • Final 2023 Actual (after removing one-shots): |
| • Revenues: \$19,332,523 | • Revenue: \$19,328,659 |
| | • Less: Overage fees in Street fund(\$ 392,724) |
| • Expenses: (\$22,957,198) | • Expenses: (\$22,958,378) |
| | • Plus: Use of reserves/FB 5,120,457 |
| • Deficit: (\$ 3,624,675) | • Surplus: \$ 1,098,014 |



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2023 Financial Summary – Long Term Projections General & Street Funds

	2021 Year End	2022 Year End	2023 Year End*	2024 Est	2025 Est	2026 Est	2027 Est	2028 Est	2029 Est
Population	16,950	17,390	17,490	17,787	18,090	18,397	18,710	19,028	19,352
Rev/Capita	\$ 1,114	\$ 1,158	\$ 1,105	\$ 1,170	\$ 1,187	\$ 1,244	\$ 1,303	\$ 1,366	\$ 1,431
Exp/Capita	\$ 894	\$ 1,023	\$ 1,313	\$ 1,214	\$ 1,185	\$ 1,240	\$ 1,298	\$ 1,358	\$ 1,421
Forecast Revenue % Chg	25.41%	6.66%	-4.02%	7.68%	6.58%	6.58%	6.58%	6.58%	6.58%
Forecast Expense % Chg	6.97%	17.40%	28.99%	-5.90%	6.43%	6.43%	6.43%	6.43%	6.43%

	2021 Year End	2022 Year End	2023 Year End*	2024 Est	2025 Est	2026 Est	2027 Est	2027 Est	2027 Est
Revenue	\$ 18,883,056	\$ 20,141,346	\$ 19,332,523	\$ 20,816,783	\$ 21,467,112	\$ 22,879,648	\$ 24,385,129	\$ 25,989,671	\$ 27,699,791
Expenditure	\$ 15,159,106	\$ 17,797,400	\$ 22,957,198	\$ 21,601,783	\$ 21,436,900	\$ 22,815,292	\$ 24,282,316	\$ 25,843,668	\$ 27,505,416
Surplus/(Deficit)	\$ 3,723,950	\$ 2,343,946	\$ (3,624,675)	\$ (785,000)	\$ 30,213	\$ 64,356	\$ 102,814	\$ 146,002	\$ 194,375
Ending Cash Reserve	\$ 8,066,808	\$ 10,410,754	\$ 6,786,079	\$ 6,001,079	\$ 6,031,292	\$ 6,095,648	\$ 6,198,461	\$ 6,344,463	\$ 6,538,838
Reserves as % Expense	53.2%	58.5%	29.6%	27.8%	28.1%	26.7%	25.5%	24.5%	23.8%
Reserves as % Revenue	42.7%	51.7%	35.1%	28.8%	28.1%	26.6%	25.4%	24.4%	23.6%
Net Revenue as % Expense	24.6%	13.2%	-15.8%	-3.6%	0.1%	0.3%	0.4%	0.6%	0.7%
Minimum Reserve at 16%	\$ 1,835,349	\$ 1,898,296	\$ 2,133,879	\$ 2,469,612	\$ 2,535,772	\$ 2,698,822	\$ 2,872,356	\$ 3,057,049	\$ 3,253,617
Additional Reserves	\$ 6,231,459	\$ 8,512,458	\$ 4,652,200	\$ 3,531,467	\$ 3,495,520	\$ 3,396,826	\$ 3,326,105	\$ 3,287,415	\$ 3,285,221

*Unaudited



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2023 Revenues – General & Street Funds

2023 revenues ended the year at 106.2% of the amended budget:

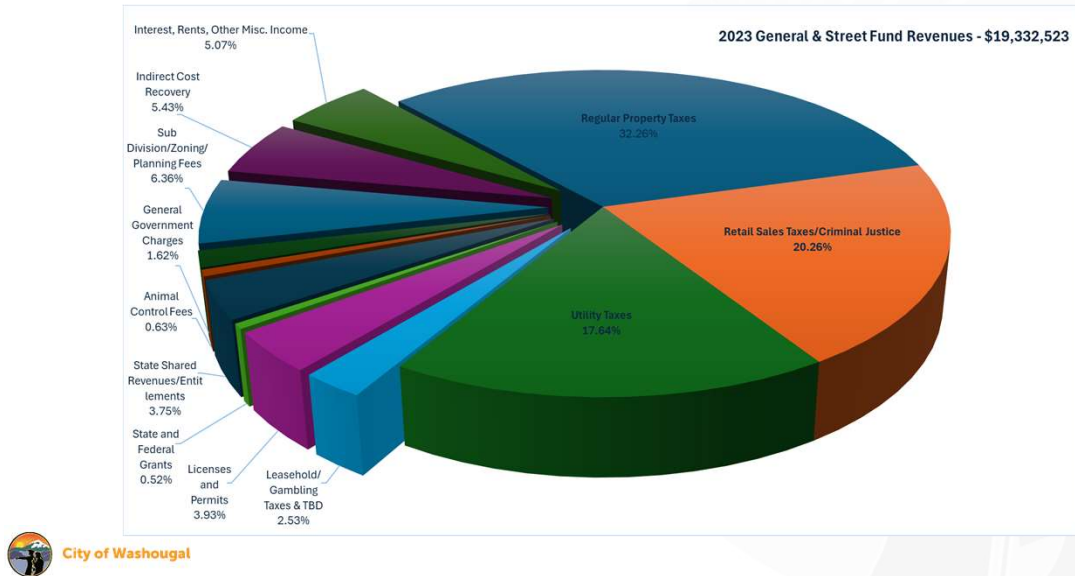
- Overall revenues were down 4.0% from 2022:
 - Excluding \$2.25m of American Rescue Plan Act (ARPA) funding, overall revenues were up 8.1% from 2022
- Sales/use tax was up approximately 7.8%
- Utility taxes were up nearly 15.3%
- Building permit revenues were up nearly 44.1%
- Interest/gains on investments were up 302.1%



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2023 Revenues – General & Street Funds



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2023 Revenues - General & Street Funds

Revenue Source	2023 Actual	Amended Budget	% of Budget	2022 Actual	2023 v 2022
Regular Property Taxes	\$ 6,234,544	\$ 6,264,174	99.5%	\$ 6,027,231	3.4%
Retail Sales Taxes/Criminal Justice	\$ 3,915,254	\$ 3,747,000	104.5%	\$ 3,659,195	7.0%
Utility Taxes/Franchise Fees	\$ 3,409,054	\$ 2,956,421	115.3%	\$ 3,027,874	12.6%
Leasehold/Gambling Taxes & TBD	\$ 488,088	\$ 440,000	110.9%	\$ 460,708	5.9%
Licenses and Permits	\$ 759,180	\$ 535,700	141.7%	\$ 549,208	38.2%
State and Federal Grants	\$ 100,070	\$ 206,636	48.4%	\$ 2,281,373	-95.6%
State Shared Revenues/Entitlements	\$ 724,458	\$ 800,927	90.5%	\$ 805,193	-10.0%
Animal Control Fees	\$ 121,885	\$ 124,500	97.9%	\$ 95,327	27.9%
General Government Charges	\$ 312,554	\$ 377,900	82.7%	\$ 319,784	-2.3%
Sub Division/Zoning/Planning Fees	\$ 1,229,531	\$ 1,169,100	105.2%	\$ 1,568,397	-21.6%
Indirect Cost Recovery	\$ 1,048,904	\$ 1,122,000	93.5%	\$ 1,197,350	-12.4%
Interest, Rents and Settlements	\$ 979,685	\$ 401,000	244.3%	\$ 149,706	554.4%
Other Revenue Sources (Transfers)	\$ 9,318	\$ 61,500	0.0%	\$ -	0.0%
Total	\$ 19,332,523	\$ 18,206,858	106.2%	\$ 20,141,346	-4.0%

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2023 Expenses – General & Street Funds

2023 total expenditures ended the year at 91.4% of the amended budget:

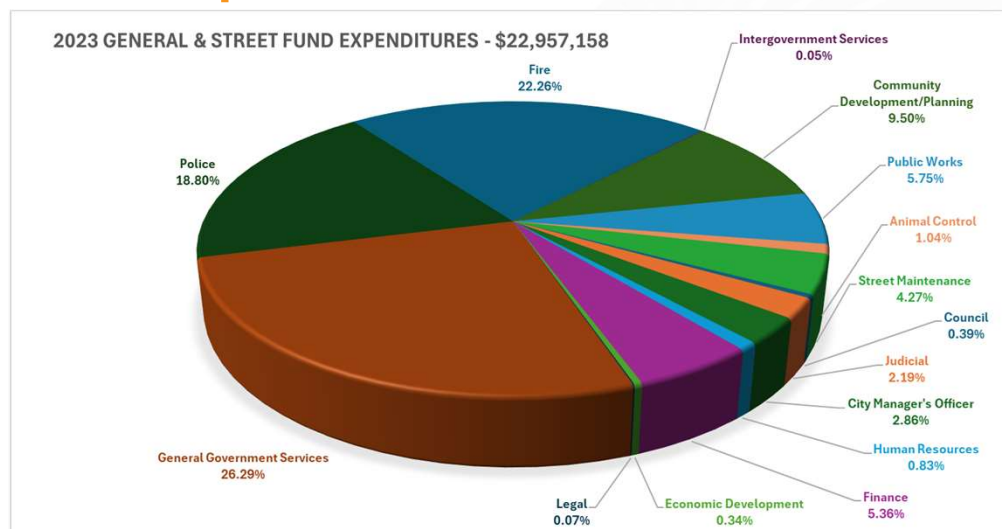
- Expenditures are up 29.0% from 2022:
 - Programming of \$3.57m of ARPA funds to capital projects
 - Camas-Washougal Fire Department (CWFD) shared services:
 - \$335,000 true-up from fiscal year 2022 paid in 2023
 - 2023 shared services increased 15.5% from 2022 (including true-up)
 - Judicial expenditure were up nearly 18.8% from 2022
 - Contractual increases & uptick in incarcerations



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2023 Expenses – General & Street Funds



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2023 Expenses – General & Street Funds

Department	2023 Actual	Amended Budget	% of Budget	2022 Actual	2023 v 2022
Council	\$ 89,406	\$ 114,890	77.8%	\$ 79,322	12.7%
Judicial	\$ 502,438	\$ 518,000	97.0%	\$ 422,968	18.8%
City Manager's Officer	\$ 656,491	\$ 724,785	90.6%	\$ 584,323	12.4%
Human Resources	\$ 190,812	\$ 225,170	84.7%	\$ 225,545	-15.4%
Finance	\$ 1,230,748	\$ 1,297,869	94.8%	\$ 1,269,982	-3.1%
Economic Development	\$ 76,999	\$ 55,000	140.0%	\$ 46,711	64.8%
Legal	\$ 16,281	\$ 20,000	81.4%	\$ 14,033	16.0%
General Government Services	\$ 6,035,054	\$ 7,275,830	82.9%	\$ 1,864,839	223.6%
Police	\$ 4,315,819	\$ 4,404,627	98.0%	\$ 3,841,211	12.4%
Fire	\$ 5,111,163	\$ 5,019,880	101.8%	\$ 3,774,612	35.4%
Intergovernment Services	\$ 12,600	\$ 13,000	96.9%	\$ 12,478	1.0%
Community Development/Planning	\$ 2,181,126	\$ 2,598,319	83.9%	\$ 2,894,576	-24.6%
Engineering	\$ 176,344	\$ 173,621	101.6%	\$ 272,524	-35.3%
Animal Control	\$ 237,788	\$ 249,000	95.5%	\$ 222,578	6.8%
Parks	\$ 546,354	\$ 642,941	85.0%	\$ 560,747	-2.6%
City Building Maintenance	\$ 598,351	\$ 681,695	87.8%	\$ 635,218	-5.8%
Street Maintenance	\$ 979,426	\$ 1,106,258	88.5%	\$ 1,075,736	-9.0%
Total	\$ 22,957,198	\$ 25,120,885	91.4%	\$ 17,797,400	29.0%



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2023 Financial Summary: Revenues – Utility Funds

2023 total revenues:

- Water/sewer revenues are at 103.6% of the budget and up 39.3% from 2022
- Stormwater revenues are at 99.5% of the budget and up 21.7% from 2022



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2023 Expenditures – Utility Funds

2023 total expenditures:

- Water/sewer expenditures are at 76.3% of the budget and down 1.5% from 2022
- Stormwater expenditures are at 78.7% of the budget and up 14.7% from 2022



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2023 Revenues and Expenses – Water/Sewer Fund

<u>Water/Sewer Utility</u>	<u>2023 Actual</u>	<u>2023 Amended Budget</u>	<u>% of Budget</u>	<u>2022 Actual</u>	<u>2023 v 2022</u>
Revenues					
Water Sales	\$ 4,792,889	\$ 4,534,806	105.7%	\$ 4,248,460	12.8%
Sewer Sales	\$ 6,424,637	\$ 6,273,982	102.4%	\$ 5,970,972	7.6%
Water System Dev. Charges	\$ 2,310,987	\$ 1,115,000	207.3%	\$ 466,850	395.0%
Sewer System Dev. Charges	\$ 1,409,877	\$ 1,410,000	100.0%	\$ 769,958	83.1%
Debt Proceeds (PWTF Loan)	\$ 950,000	\$ 1,000,000	95.0%	\$ -	100.0%
Grants	\$ -	\$ 1,200,000	0.0%	\$ 80,027	-100.0%
Other Revenues	\$ 705,821	\$ 486,300	145.1%	\$ 373,054	89.2%
Total Revenues	\$16,594,210	\$ 16,020,088	103.6%	\$ 11,909,322	39.3%



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2023 Revenues and Expenses – Water/Sewer Fund

<u>Water/Sewer Utility</u>	<u>2023 Actual</u>	<u>2023 Amended Budget</u>	<u>% of Budget</u>	<u>2022 Actual</u>	<u>2023 v 2022</u>
Revenues	\$16,594,210	\$ 16,020,088	103.6%	\$ 11,909,322	39.3%
Expenses					
Water Operations & Maintenance (O&M)	\$ 2,970,577	\$ 3,275,422	90.7%	\$ 2,711,980	9.5%
Sewer O&M	\$ 2,289,897	\$ 2,763,835	82.9%	\$ 2,253,037	1.6%
Water Capital	\$ 512,912	\$ 1,000,259	51.3%	\$ 526,687	-2.6%
Sewer Capital	\$ 1,397,643	\$ 3,784,031	36.9%	\$ 1,047,295	33.5%
Debt Service	\$ 4,270,542	\$ 4,269,311	100.0%	\$ 4,970,511	-14.1%
Indirect Costs	\$ 737,805	\$ 863,592	85.4%	\$ 855,182	-13.7%
Total Expenses	\$12,179,376	\$ 15,956,450	76.3%	\$ 12,364,691	-1.5%
Total Net Revenue	\$ 4,414,834	\$ 63,638		\$ (455,369)	



City of Washougal

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2023 Revenues and Expenses – Stormwater Fund

<u>Stormwater Utility</u>	<u>2023 Actual</u>	<u>2023 Amended Budget</u>	<u>% of Budget</u>	<u>2022 Actual</u>	<u>2023 v 2022</u>
Revenues					
Stormwater Sales	\$ 1,810,637	\$ 1,677,227	108.0%	\$ 1,688,313	7.2%
Stormwater Connection Fees	\$ 94,843	\$ 405,000	23.4%	\$ 24,378	289.0%
Grants	\$ 125,245	\$ 25,000	501.0%	\$ 46,775	167.8%
Other Revenues	\$ 275,136	\$ 211,000	130.4%	\$ 134,620	104.4%
Total Revenues	\$ 2,305,861	\$ 2,318,227	99.5%	\$ 1,894,086	21.7%
Expenses					
Stormwater O&M	\$ 1,349,520	\$ 1,608,347	83.9%	\$ 1,254,176	7.6%
Stormwater Capital	\$ 389,477	\$ 735,500	53.0%	\$ 198,442	96.3%
Debt Service	\$ 96,614	\$ 96,615	100.0%	\$ 96,178	0.5%
Indirect Costs	\$ 200,058	\$ 146,418	136.6%	\$ 226,533	-11.7%
Total Expenses	\$ 2,035,671	\$ 2,586,880	78.7%	\$ 1,775,329	14.7%
Total Net Revenue	\$ 270,190	\$ (268,653)		\$ 118,757	



City of Washougal

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2023 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	\$ 50	ONGOING
FA-2022-03	Public Works Ops Center Building Maintenance/Repair	\$ 800,000	\$ 234,411	ONGOING
TP-2023-07	Railroad Crossing Improvements	\$ 200,000	\$ 7,904	ONGOING
FA-2023-05	Towncenter Revitalization	\$ 3,157,628	\$ 83,918	ONGOING
	Total	\$ 4,500,628	\$ 436,675	

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2023 Revenues, Expenses & Fund Balances: All Funds

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2023 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2023 Estimated Revenues	2023 Revenues	2023 Estimated Expenditures	2023 Expenditures	Ending 2023 Fund Balance
001/101	General & Street	\$ 10,410,754	\$ 18,206,858	\$ 19,332,523	\$ 25,120,885	\$ 22,957,198	\$ 6,786,079
002	Strategic Plan Implementation	\$ -	\$ 863,500	\$ 890,834	\$ 200,000	\$ -	\$ 890,834
003	Abatement	\$ 90,759	\$ 500	\$ 4,858	\$ 30,000	\$ 16,130	\$ 79,488
103	Cemetery	\$ 13,312	\$ 238,900	\$ 174,458	\$ 231,600	\$ 177,719	\$ 10,050

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2023 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2023 Estimated Revenues	2023 Revenues	2023 Estimated Expenditures	2023 Expenditures	Ending 2023 Fund Balance
108	Hotel/Motel Tax	\$ 163,742	\$ 100,500	\$ 142,453	\$ 120,500	\$ 114,716	\$ 191,479
120	National Opioid Settlements	\$ -	\$ 32,300	\$ 32,305	\$ 5,000	\$ -	\$ 32,305
125	EMS Restricted Revenue	\$ 61,839	\$ -	\$ 3,200	\$ 61,500	\$ -	\$ 65,039
126	Fire Impact Fees	\$ 398,182	\$ 50,750	\$ 435,959	\$ -	\$ -	\$ 834,141
127	Affordable Housing Sales Tax	\$ 37,591	\$ 15,000	\$ 15,282	\$ 38,000	\$ -	\$ 52,873
141	Drug Seizure Fund	\$ 21,942	\$ 6,000	\$ 1,813	\$ 6,000	\$ 3,788	\$ 19,967

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2023 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2023 Estimated Revenues	2023 Revenues	2023 Estimated Expenditures	2023 Expenditures	Ending 2023 Fund Balance
212	UTGO Debt Fund	\$ 9,168	\$ 181	\$ 150	\$ 9,350	\$ 9,318	\$ -
215	Downtown Revitalization Bond	\$ 342	\$ 356,600	\$ 356,618	\$ 356,600	\$ 356,600	\$ 360

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2023 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2023 Estimated Revenues	2023 Revenues	2023 Estimated Expenditures	2023 Expenditures	Ending 2023 Fund Balance
104	REET 1st Qtr %	\$ 1,230,714	\$ 510,000	\$ 601,497	\$ 425,700	\$ 425,672	\$ 1,406,539
105	Park Impact Fees	\$ 397,282	\$ 1,100,300	\$ 1,625,869	\$ 1,147,300	\$ 629,343	\$ 1,393,808
106	REET 2nd Qtr %	\$ 1,379,598	\$ 939,500	\$ 1,024,693	\$ 1,046,000	\$ 895,104	\$ 1,509,188
110	Transportation Development	\$ 2,027,973	\$ 976,000	\$ 1,610,735	\$ 922,900	\$ 487,073	\$ 3,151,634

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2023 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2023 Estimated Revenues	2023 Revenues	2023 Estimated Expenditures	2023 Expenditures	Ending 2023 Fund Balance
350	Parks Capital Projects	\$ 49,533	\$ 569,100	\$ 244,130	\$ 545,100	\$ 87,083	\$ 206,581
351	Building Contingency	\$ 43,201	\$ 6,321,628	\$ 4,851,593	\$ 6,324,628	\$ 1,277,279	\$ 3,617,514
353	Transportation Capital	\$ 80,015	\$ 2,720,900	\$ 456,746	\$ 2,866,900	\$ 454,937	\$ 81,823
355	Art Project Fund	\$ 14,284	\$ 5,000	\$ 5,000	\$ 19,000	\$ -	\$ 19,284

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2023 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2023 Estimated Revenues	2023 Revenues	2023 Estimated Expenditures	2023 Expenditures	Ending 2023 Fund Balance
401	Water/Sewer (All Funds)	\$ 19,398,610	\$ 16,020,088	\$ 16,594,210	\$ 15,956,450	\$ 12,179,376	\$ 23,813,444
403	Stormwater	\$ 3,488,687	\$ 2,318,227	\$ 2,305,861	\$ 2,586,880	\$ 2,035,671	\$ 3,758,877

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2023 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2023 Estimated Revenues	2023 Revenues	2023 Estimated Expenditures	2023 Expenditures	Ending 2023 Fund Balance
510	Employment Security	\$ 119,229	\$ 1,000	\$ 5,986	\$ 30,450	\$ -	\$ 125,216
520	ER&R Vehicles	\$ 100,173	\$ 138,500	\$ 137,250	\$ 233,000	\$ 184,105	\$ 53,317
521	ER&R IT	\$ 17,619	\$ 211,100	\$ 80,065	\$ 211,000	\$ 67,596	\$ 30,088
604	Perpetual Care	\$ 390,325	\$ 10,000	\$ 5,250	\$ -	\$ -	\$ 395,575
610	Downtown Bond Guarantee	\$ 1,120,341	\$ 6,000	\$ 7,234	\$ -	\$ -	\$ 1,127,574
	Grand Total	\$ 41,065,215	\$ 51,718,432	\$ 50,946,571	\$ 58,494,743	\$ 42,358,709	\$ 49,653,077



City of Washougal

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2023 Investments Update



City of Washougal

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LGIP - Investment Update

January	February	March
\$ 57,107.49	\$ 54,292.43	\$ 62,265.54
4.3952%	4.6091%	4.7576%
April	May	June
\$ 62,659.38	\$ 80,246.94	\$ 79,552.73
4.9273%	5.1515%	5.1996%
July	August	September
\$ 83,160.34	\$ 85,164.29	\$ 83,493.18
5.2376%	5.3401%	5.3854%
October	November	December
\$ 86,851.89	\$ 91,583.38	\$ 97,410.03
5.3974%	5.4355%	5.4293%

**Total LGIP
Interest YTD
\$ 923,787.62**



Note: LGIP investments are liquid

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Riverview ICS - Investment Update

January	February	March
\$ -	\$ -	\$ -
0.00%	0.00%	0.00%
April	May	June
\$ -	\$ -	\$ 4,315.59
0.00%	0.00%	3.50%
July	August	September
\$ 25,365.08	\$ 23,903.14	\$ 23,199.87
3.56%	3.56%	3.56%
October	November	December
24,043.35	23,336.00	24,184.41
3.56%	3.56%	3.56%

**Total Riverview ICS
Interest YTD
\$148,347.44**



Note: Account opened late June 2023

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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
Water/Sewer/Storm/Downtown Bond Fund	0.660%	3/17/2025	2,003,148.00	2,000,000.00	56,000.00
Water/Sewer/Storm	0.430%	6/10/2024	1,997,436.00	2,000,000.00	18,000.00
Water/Sewer 401 and 406	0.310%	7/2/2024	2,094,082.00	2,000,000.00	105,000.00
Water/Sewer/TIF/REET	0.230%	2/5/2024	2,130,142.00	2,000,000.00	150,000.00
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	0.260%	2/10/2025	1,002,374.00	1,000,000.00	12,800.00
General Fund	0.260%	2/10/2025	501,187.00	500,000.00	6,400.00
Water/Sewer/General Fund	0.460%	2/24/2026	500,970.00	500,000.00	12,500.00
ARPA Downtown Revitalization Project*	4.000%	12/15/2025	1,297,067.51	1,310,000.00	104,800.00
Water/Sewer/Stormwater*	1.500%	1/31/2027	750,146.79	807,000.00	54,472.50
General Fund*	0.750%	11/15/2024	997,862.16	1,050,000.00	15,750.00
General Fund/Water/Sewer*	0.250%	6/30/2025	999,961.41	1,083,000.00	5,415.00
GF/REET/TIF/WS/Storm/WS Cap/ WS Bond/Dtwn*	1.250%	12/31/2026	249,893.17	275,000.00	12,031.25

\$ 19,182,479.96 \$ 19,223,000.00 \$ 680,001.33

*Treasury Note

Earnings Received to Date:

General Fund	\$ 70,033.98
Other Funds	\$ 14,964.81
W/S and SW Bond Funds	\$ 110,237.37
Total Earnings	\$ 195,236.16



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Questions

Thank You!



City of Washougal

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