



CROSS-STAFFING FUNDING OPTIONS

- 1% property tax to CWFD
- Utility Taxes
- Pledge GEMT funding
- Use of Fund Balance

1% PROPERTY TAX DEDICATED TO CWFD

- Dedicate the 1% Property Tax Limit for the next four years
 - PROs
 - Sustainable
 - Little to no impact to taxpayers
 - Easy to implement
 - CONs
 - Cross-Staffing would continue for three years
 - Impacts other departments

UTILITY TAXES

- Implement or increase Utility Taxes
 - PROs
 - Sustainable
 - Diversifies revenue sources
 - Cross-Staffing would end in 2021
 - Does not impact other departments
 - CONs
 - Impacts taxpayers
 - Longer process

Utility Taxes

Utility Tax	Limits*	Typical Monthly Bill	Estimated 1% Taxes	Estimated 1% Revenue	Estimated 6% Taxes	Estimated 6% Revenue
Cable TV	6%**	\$ 100.00	\$ 1.00	\$ 25,000	\$ 6.00	150,000
Electricity	6%	\$ 70.00	\$ 0.70	\$ 115,000	\$ 4.20	690,000
Gas	6%	\$ 75.00	\$ 0.75	\$ 120,000	\$ 4.50	720,000
Sewer	no limit	\$ 50.23	\$ 0.50	\$ 75,000	\$ 3.01	450,000
Storm Drainage	no limit	\$ 10.17	\$ 0.10	\$ 25,000	\$ 0.61	150,000
Solid Waste	no limit	\$ 23.08	\$ 0.23	\$ 28,000	\$ 1.38	168,000
Telephone (including cell)	6%	\$ 48.00	\$ 0.48	\$ 80,000	\$ 2.88	480,000
Water	no limit	\$ 21.26	\$ 0.21	\$ 44,000	\$ 1.28	264,000
			\$ 3.98	\$ 512,000	\$ 23.86	3,072,000

* Limits - without voter approval

** Can be higher but typically is 6%

Use of Revenue

No limit but most cities use the revenue for general fund purposes.
 If there is a vote for a higher limit, then the City dedicates the additional revenue to specific uses such as streets or public safety.
 There is a 60 day waiting period

Ways of Administering Tax

1. Embedding the Tax in the Utility Rates
2. Separately Itemizing the Tax on Customer Bills

GEMT FUNDING

- Pledge GEMT Funding
 - PROs
 - No impact to taxpayers
 - Easy to implement
 - Cross-Staffing ends in 2021
 - Does not impact other departments
 - City of Washougal shares in the positions
 - CONs
 - Impacts the City of Washougal
 - May not be sustainable

FUND BALANCE

- Use of Fund Balance
 - PROs
 - No impact to taxpayers
 - Easy to implement
 - Cross-Staffing ends in 2021
 - Does not impact other departments
 - City of Washougal shares in the positions
 - CONs
 - Impacts the City of Washougal
 - Only provides more time to find a sustainable solution