



**CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP
Monday, May 11, 2026
5:00 PM**

MEETING INFORMATION

Please click the link below to join the webinar:
<https://us02web.zoom.us/j/81912661203>

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC COMMENTS

IV. NEW BUSINESS

A. Community Services & Strategy: *New Park Naming and Recreation and Conservation Office (RCO) Grants — Joe Walsh*

B. Finance: *2025 Year End Review — Daniel Layer*

V. REPORTS AND COMMUNICATIONS

A. CITY MANAGER

B. MAYOR

C. CITY COUNCIL

VI. ADJOURNMENT

UPCOMING MEETINGS: Tuesday, May 26, 2026 — Workshop at 5:00 PM & Council at 7:00 PM.

BUSINESS OF THE CITY COUNCIL

City of Washougal, Washington

FOR AGENDA OF:

5/11/2026

SUBJECT:

Community Services & Strategy: *New Park Naming and Recreation and Conservation Office (RCO) Grants — Joe Walsh*

DEPT. OF ORIGIN:

Community Services & Strategy

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

No

ATTACHMENTS:

1. Park updates for 5.11.26

EXPENDITURE REQUIRED:

Type Here

BUDGETED:

Type Here

APPROPRIATION REQ'D:

Type Here

SUMMARY STATEMENT

RECOMMENDED ACTION

New Park Naming and RCO Grants

5/11/2026 | Presented by Joe Walsh, Community Services and Strategy Director



City of Washougal

Towncenter Revitalization Project

Proposed name: **Washougal Towncenter Park**



Recreation and Conservation Office (RCO)

Sandy Swimming Hole Access

- Acquisition of 0.54 acres
- Development of parking facilities
- Improved access to Sandy Swimming Hole



Recreation and Conservation Office (RCO)

Schmid Family Park Phase I

- Crushed rock pathing
- Improved river access
- Overlook viewing area
- Basic site furnishings
- Shoreline stabilization



Questions?



City of Washougal

2025 Year End Review

5/11/2026 | Presented by Daniel Layer





City of Washougal

Agenda

- 2025 Key Economic Indicators
- 2025 Financial Summary
 - General & Street funds
 - Utility funds
 - American Rescue Plan Act (ARPA) funds update
- Revenues, Expenditures & Fund Balances - All funds
- 2025 Investments Update
 - LGIP
 - Riverview ICS
 - Bonds/Treasury notes
- Questions



2025 U.S. Key Economic Indicators

- Real Gross Domestic Product (GDP) growth expanded by 2.1% for 2025
 - Drivers: Consumer spending & investment
 - Dampeners: Government spending & exports
- Unemployment Rate averaged 4.3% for the year (lowest January 4.0%; highest November 4.5%)
- Employment Situation – job gains in nonfarm payroll employment totaled roughly 584,000
 -  Healthcare & service sectors
 -  Government & transportation sectors
- Inflation & Monetary Policy
 - Personal Consumption Expenditures (PCE) Inflation rose 2.9% annually
 - Core PCE Inflation (excluding food & energy) rose 3.0% annually
 - Federal funds rate target range 3.5%-3.75%

Sources: U.S. Bureau of Economic Analysis; U.S. Bureau of Labor Statistics





2025 Washington State Key Economic Indicators

- Real Gross Domestic Product (GDP) growth expanded by 1.3% for 2025
 - Drivers: Consumer spending & investment
 - Dampeners: Government spending & exports
- Unemployment Rate averaged 4.41% for the year (lowest January 4.3%; highest December 4.7%)
- Employment Situation – job losses in nonfarm payroll employment totaled roughly 6,200
 -  Education & health service sectors
 -  Professional & business services and government
- Inflation
 - Consumer Price Index-Urban (CPI-U) for Pacific Cities – West – Size Class B/C as of December 2025 was 2.8%



2025 Clark County Key Economic Indicators

- Unemployment Rate averaged 4.1% for the year (lowest June 3.7%; highest December 5.2%)
- Employment Situation – job increases in nonfarm payroll employment totaled roughly 1,100
 -  Professional & business services sector
 -  Government & manufacturing sector



2025 Financial Summary – General & Street Funds

➤ Amended 2025 budget included:

➤ Use of Reserves/General Fund Capacity - \$1,588,394

	<u>Budget</u>	<u>Actual</u>
➤ 2025-2045 Comprehensive Plan Update	\$ 324,240	\$324,240
➤ Concurrency Fees for Washougal River Road	30,000	28,816
➤ Use of ARPA Funds (R/R Crossing Improvements & TownCenter)	760,770	760,770
➤ Public Works (PW) Operations Center Renovations	130,881	130,881
➤ Programing of 2023 Surplus (Capital Projects)	342,503	<u>44,927</u>
		\$1,289,634



2025 Financial Summary – General & Street Funds

- Final 2025 Actual:
 - Revenues: \$22,177,818
 - Expenses: (\$22,899,454)
 - **Deficit:** (\$ 721,636)
- Final 2025 Actual (after removing one-shots):
 - Revenue: \$22,177,818
 - Expenses: (\$22,899,454)
 - **Plus: Use of reserves/FB** 1,289,634
 - **Surplus:** \$ 567,998



2025 Financial Summary – Long Term Projections

General & Street Funds

	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Year End*</u>	<u>2026 Budget</u>	<u>2027 Est</u>	<u>2028 Est</u>	<u>2029 Est</u>	<u>2030 Est</u>
Population	17,390	17,490	18,150	18,360	18,672	18,990	19,312	19,641	19,975
Rev/Capita	\$ 1,158	\$ 1,105	\$ 1,061	\$ 1,208	\$ 1,124	\$ 1,138	\$ 1,153	\$ 1,168	\$ 1,182
Exp/Capita	\$ 1,023	\$ 1,313	\$ 1,124	\$ 1,247	\$ 1,124	\$ 1,139	\$ 1,155	\$ 1,171	\$ 1,187
Forecast Revenue % Chg	33.77%	-4.02%	-0.39%	15.17%	-5.38%	3.00%	3.00%	3.00%	3.00%
Forecast Expense % Chg	25.58%	28.99%	-11.14%	12.25%	-8.36%	3.10%	3.10%	3.10%	3.10%
	<u>2022 Year End</u>	<u>2023 Year End</u>	<u>2024 Year End</u>	<u>2025 Year End*</u>	<u>2026 Budget</u>	<u>2027 Est</u>	<u>2028 Est</u>	<u>2029 Est</u>	<u>2030 Est</u>
Revenue	\$ 20,141,346	\$ 19,332,523	\$ 19,257,186	\$ 22,177,818	\$ 20,985,087	\$ 21,614,640	\$ 22,263,079	\$ 22,930,971	\$ 23,618,900
Expenditure	\$ 17,797,400	\$ 22,957,198	\$ 20,400,859	\$ 22,899,454	\$ 20,985,087	\$ 21,635,625	\$ 22,306,329	\$ 22,997,825	\$ 23,710,758
Surplus/(Deficit)	\$ 2,343,946	\$ (3,624,675)	\$ (1,143,673)	\$ (721,636)	\$ -	\$ (20,985)	\$ (43,250)	\$ (66,854)	\$ (91,858)
Ending Cash Reserve	\$ 10,411,582	\$ 6,786,907	\$ 5,643,234	\$ 4,921,598	\$ 4,921,598	\$ 4,900,613	\$ 4,857,363	\$ 4,790,509	\$ 4,698,651
Reserves as % Expense	58.5%	29.6%	27.7%	21.5%	23.5%	22.7%	21.8%	20.8%	19.8%
Reserves as % Revenue	51.7%	35.1%	29.3%	22.2%	23.5%	22.7%	21.8%	20.9%	19.9%
Net Revenue as % Expense	13.2%	-15.8%	-5.6%	-3.2%	0.0%	-0.1%	-0.2%	-0.3%	-0.4%
Minimum Reserve at 16%	\$ 3,222,615	\$ 3,093,204	\$ 3,081,150	\$ 3,548,451	\$ 3,357,614	\$ 3,458,342	\$ 3,562,093	\$ 3,668,955	\$ 3,779,024
Additional Reserves	\$ 7,188,967	\$ 3,693,703	\$ 2,562,084	\$ 1,373,147	\$ 1,563,984	\$ 1,442,271	\$ 1,295,270	\$ 1,121,553	\$ 919,627



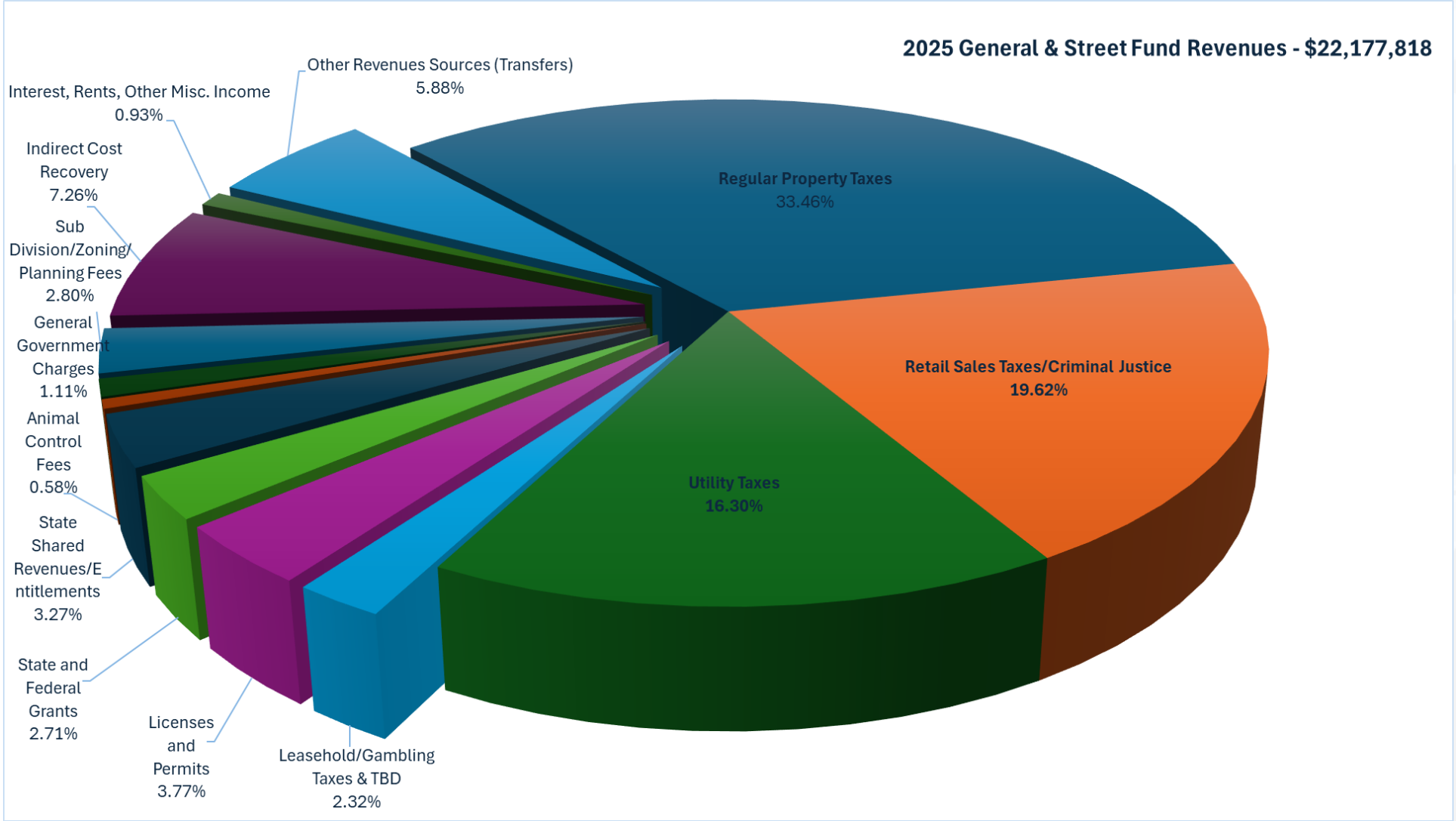
2025 Revenues – General & Street Funds

2025 revenues ended the year at 98.5% of the amended budget:

- Overall revenues were up 15.2% from 2024:
- Drivers
 - Regular property tax collections were up 5.8% (99.9% of budget)
 - Sales/use tax was up approximately 6.7% (104.2% of budget)
 - Utility taxes were up approximately 6.5% (105.1% of budget)
- Dampeners
 - Zoning/Planning fees were down 19.9% (75.1% of budget)
 - School impact fees pass-through half the amount of 2024
 - Interest & Rents were down 18.6% (120.1% of budget)



2025 Revenues – General & Street Funds



2025 Revenues - General & Street Funds

Revenue Source	2025 Actual	Amended Budget	% of Budget	2024 Actual	2025 v 2024
Regular Property Taxes	\$ 7,420,870	\$ 7,428,405	99.9%	\$ 7,011,608	5.8%
Retail Sales Taxes/Criminal Justice	\$ 4,350,778	\$ 4,175,827	104.2%	\$ 4,077,753	6.7%
Utility Taxes/Franchise Fees	\$ 3,615,513	\$ 3,438,670	105.1%	\$ 3,395,020	6.5%
Leasehold/Gambling Taxes & TBD	\$ 514,661	\$ 505,000	101.9%	\$ 498,041	3.3%
Licenses and Permits	\$ 836,063	\$ 817,750	102.2%	\$ 514,903	62.4%
State and Federal Grants	\$ 602,088	\$ 779,534	77.2%	\$ 145,424	314.0%
State Shared Revenues/Entitlements	\$ 724,327	\$ 735,249	98.5%	\$ 710,070	2.0%
Animal Control Fees	\$ 127,969	\$ 150,355	85.1%	\$ 127,594	0.3%
General Government Charges	\$ 245,206	\$ 301,650	81.3%	\$ 290,610	-15.6%
Sub Division/Zoning/Planning Fees	\$ 621,256	\$ 827,600	75.1%	\$ 775,330	-19.9%
Indirect Cost Recovery	\$ 1,610,109	\$ 1,696,405	94.9%	\$ 1,261,058	27.7%
Interest and Rents	\$ 205,890	\$ 171,500	120.1%	\$ 252,794	-18.6%
Other Revenue Sources (Transfers)	\$ 1,303,089	\$ 1,484,588	87.8%	\$ 196,982	561.5%
Total	\$ 22,177,818	\$ 22,512,533	98.5%	\$ 19,257,186	15.2%



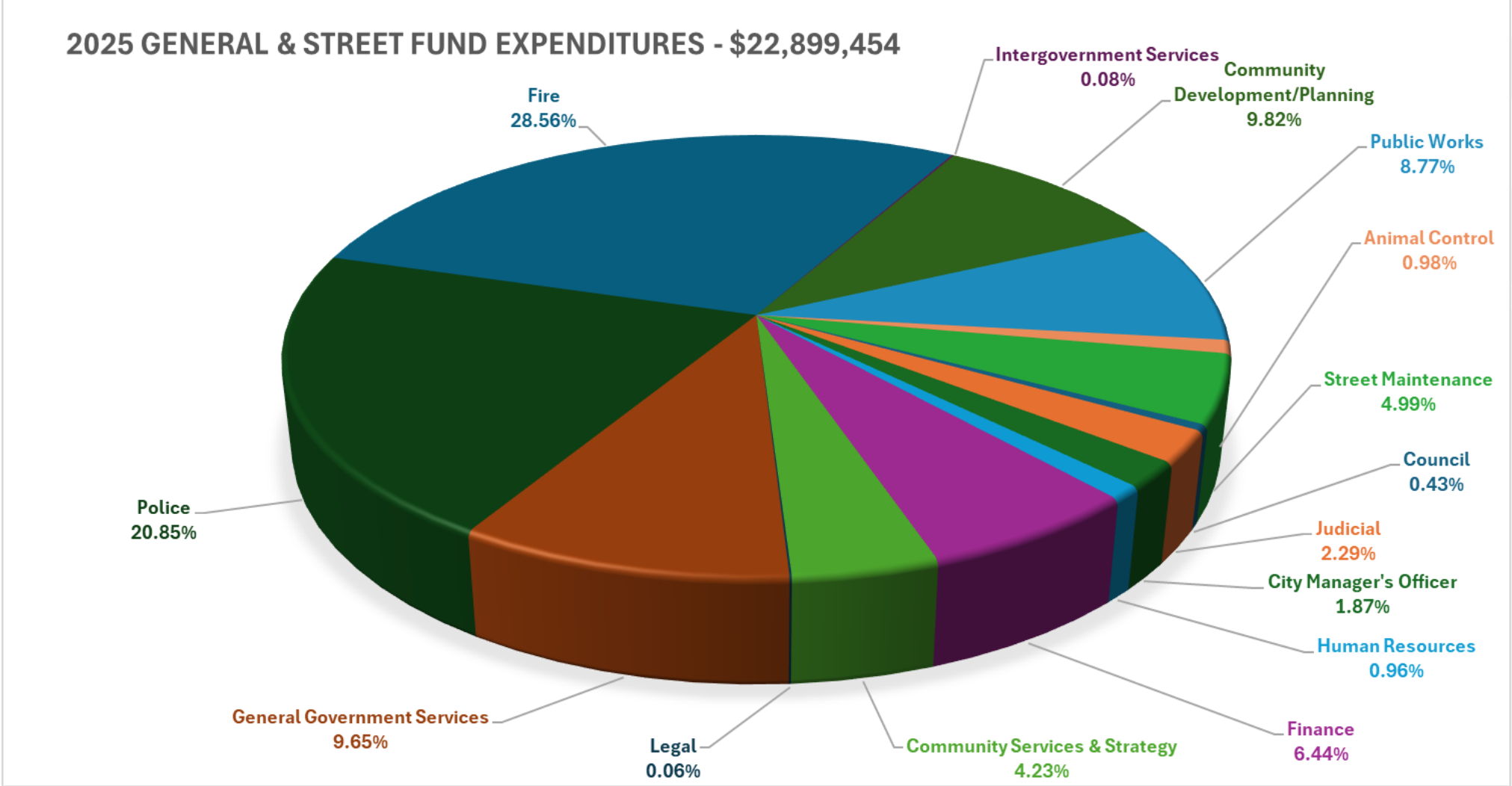
2025 Expenses – General & Street Funds

2025 total expenditures ended the year at 95.0% of the amended budget:

- Expenditures were up 12.2% from 2024:
 - Programming of \$761k of ARPA funds to capital projects
 - Camas-Washougal Fire Department (CWFD) shared services:
 - 2024 shared services increased 3.4% from 2024
 - Acquisition of a new fire engine/pumper \$910k
 - 2025-2045 Comprehensive Plan Update
 - \$372k in 2024 vs. \$771k in 2025
 - New Department & FTEs – Community Services & Strategy (Full-year), Parks, Finance



2025 Expenses – General & Street Funds



2025 Expenses – General & Street Funds

Department	2025 Actual	Amended Budget	% of Budget	2024 Actual	2025 v 2024
Council	\$ 98,723	\$ 107,044	92.2%	\$ 101,699	-2.9%
Judicial	\$ 524,193	\$ 582,000	90.1%	\$ 589,947	-11.1%
City Manager's Office	\$ 428,073	\$ 531,962	80.5%	\$ 810,238	-47.2%
Human Resources	\$ 220,680	\$ 250,484	88.1%	\$ 206,704	6.8%
Finance	\$ 1,475,661	\$ 1,498,252	98.5%	\$ 1,294,553	14.0%
Community Services & Strategy	\$ 969,380	\$ 1,053,519	92.0%	\$ 80,000	1111.7%
Legal	\$ 14,445	\$ 25,000	57.8%	\$ 28,379	-49.1%
General Government Services	\$ 2,210,559	\$ 2,343,364	94.3%	\$ 2,066,566	7.0%
Police	\$ 4,775,206	\$ 4,873,719	98.0%	\$ 4,541,407	5.1%
Fire	\$ 6,540,796	\$ 6,465,287	101.2%	\$ 5,290,024	23.6%
Intergovernment Services	\$ 18,751	\$ 18,200	103.0%	\$ 17,800	5.3%
Community Development/Planning	\$ 2,247,842	\$ 2,739,838	82.0%	\$ 2,257,878	-0.4%
Engineering	\$ 450,103	\$ 442,912	101.6%	\$ 214,372	110.0%
Animal Control	\$ 224,014	\$ 300,710	74.5%	\$ 298,151	-24.9%
Parks	\$ 841,134	\$ 881,642	95.4%	\$ 741,323	13.5%
City Building Maintenance	\$ 716,940	\$ 819,207	87.5%	\$ 680,884	5.3%
Street Maintenance	\$ 1,142,953	\$ 1,167,787	97.9%	\$ 1,180,934	-3.2%
Total	\$ 22,899,454	\$ 24,100,927	95.0%	\$ 20,400,859	12.2%



2025 Financial Summary: Revenues – Utility Funds

2025 total revenues:

- Water/sewer revenues are at 118.5% of the budget and up 108.8% from 2024
- Stormwater revenues are at 92.8% of the budget and up 28.8% from 2024



2025 Expenditures – Utility Funds

2025 total expenditures:

- Water/sewer expenditures are at 87.5% of the budget and up 99.7% from 2024
- Stormwater expenditures are at 73.4% of the budget and up 47.3% from 2024



2025 Revenues and Expenses – Water/Sewer Fund

<u>Water/Sewer Utility</u>	<u>2025</u>	<u>2025 Amended</u>	<u>% of</u>	<u>2024</u>	<u>2025 v</u>
<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>2024</u>
Water Sales	\$ 4,934,939	\$ 4,937,000	100.0%	\$ 4,783,626	3.2%
Sewer Sales	\$ 6,821,482	\$ 6,810,000	100.2%	\$ 6,727,646	1.4%
Water System Dev. Charges	\$ 589,979	\$ 500,000	118.0%	\$ 390,242	51.2%
Sewer System Dev. Charges	\$ 1,252,758	\$ 700,000	179.0%	\$ 657,037	90.7%
Debt Proceeds (DOE Loan)	\$ 12,302,888	\$ 7,624,578	161.4%	\$ -	100.0%
Grants	\$ 872,416	\$ 1,959,752	44.5%	\$ -	100.0%
Other Revenues	\$ 656,050	\$ 616,339	106.4%	\$ 577,297	13.6%
Total Revenues	\$27,430,513	\$ 23,147,669	118.5%	\$ 13,135,847	108.8%



2025 Revenues and Expenses – Water/Sewer Fund

<u>Water/Sewer Utility</u>	<u>2025 Actual</u>	<u>2025 Amended Budget</u>	<u>% of Budget</u>	<u>2024 Actual</u>	<u>2025 v 2024</u>
Revenues	\$ 27,430,513	\$ 23,147,669	118.5%	\$ 16,594,210	108.8%
Expenses					
Water Operations & Maintenance (O&M)	\$ 2,833,705	\$ 3,182,740	89.0%	\$ 2,720,268	4.2%
Sewer O&M	\$ 2,792,277	\$ 3,100,387	90.1%	\$ 2,353,015	18.7%
Water Capital	\$ 832,519	\$ 3,432,000	24.3%	\$ 427,482	94.7%
Sewer Capital	\$ 20,005,316	\$ 21,111,600	94.8%	\$ 5,781,703	246.0%
Debt Service	\$ 3,007,546	\$ 3,016,623	99.7%	\$ 3,231,472	-6.9%
Indirect Costs	\$ 1,244,945	\$ 1,272,308	97.8%	\$ 874,196	42.4%
Transfers	\$ 7,000	\$ 8,000	87.5%	\$ -	100.0%
Total Expenses	\$ 30,723,308	\$ 35,123,658	87.5%	\$ 15,388,136	99.7%
Total Net Revenue	\$ (3,292,795)	\$ (11,975,989)		\$ (2,252,289)	



2025 Revenues and Expenses – Stormwater Fund

<u>Storm Water Utility</u>	<u>2025</u>	<u>2025 Amended</u>	<u>% of</u>	<u>2024</u>	<u>2025 v</u>
<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>2024</u>
Storm Water Sales	\$ 1,980,552	\$ 1,939,000	102.1%	\$ 1,906,333	3.9%
Storm Water Connection Fee	\$ 63,499	\$ 50,000	127.0%	\$ 38,718	64.0%
Grants	\$ 557,200	\$ 969,015	57.5%	\$ 92,788	500.5%
Other Revenues	\$ 307,105	\$ 175,500	175.0%	\$ 219,973	39.6%
Total Revenue	\$ 2,908,357	\$ 3,133,515	92.8%	\$ 2,257,812	28.8%
Expenses					
Stormwater Operations	\$ 1,457,779	\$ 1,354,733	107.6%	\$ 1,267,303	15.0%
Indirects	\$ 239,452	\$ 283,917	84.3%	\$ 234,680	2.0%
Capital Expenditures	\$ 1,324,584	\$ 2,513,074	52.7%	\$ 519,450	155.0%
Debt Service	\$ 98,115	\$ 98,339	99.8%	\$ 96,514	1.7%
Total Expenses	\$ 3,119,931	\$ 4,250,063	73.4%	\$ 2,117,946	47.3%
Total Net Revenue	\$ (211,574)	\$ (1,116,548)		\$ 139,866	-251.3%



2025 Financial Summary: Final ARPA Funds Update

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	\$ 153,596	COMPLETE
FA-2023-05	Towncenter Revitalization	\$ 3,886,890	\$ 3,886,890	ONGOING
	Total	\$ 4,500,628	\$ 4,500,628	



2025 Revenues, Expenses & Fund Balances: All Funds



2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
001/101	General & Street	\$ 5,643,234	\$ 22,512,533	\$ 22,177,818	\$ 24,100,927	\$ 22,899,454	\$ 4,921,598
002	Strategic Plan Implementation	\$ 823,698	\$ 27,000	\$ 34,749	\$ 372,788	\$ 189,662	\$ 668,786
003	Abatement	\$ 68,431	\$ 2,500	\$ 3,243	\$ 15,000	\$ 10,556	\$ 61,118
103	Cemetery	\$ 48,651	\$ 226,940	\$ 228,158	\$ 221,940	\$ 210,348	\$ 66,461



2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
108	Hotel/Motel Tax	\$ 273,758	\$ 104,000	\$ 106,626	\$ 202,665	\$ 141,523	\$ 238,862
120	National Opioid Settlements	\$ 196,727	\$ 55,000	\$ 41,965	\$ 132,100	\$ 132,047	\$ 106,645
125	EMS Restricted Revenue	\$ 68,519	\$ 1,500	\$ 2,862	\$ 69,700	\$ 71,380	\$ -
126	Fire Impact Fees	\$ 835,600	\$ 90,000	\$ 116,407	\$ 910,000	\$ 910,000	\$ 42,006
127	Affordable Housing Sales Tax	\$ 43,694	\$ 15,250	\$ 15,692	\$ 45,000	\$ 43,542	\$ 15,844
141	Drug Seizure Fund	\$ 20,072	\$ 2,750	\$ 1,090	\$ 2,750	\$ 794	\$ 20,368



2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
211	Woodburn/JKL Lid Fund	\$ 356,709	\$ 6,000	\$ 3,887	\$ 300,000	\$ 300,000	\$ 60,596
215	Downtown Revitalization Bond	\$ 379	\$ 356,800	\$ 356,817	\$ 356,800	\$ 356,800	\$ 397
216	Fire Station Bond	\$ -	\$ 647,982	\$ 680,509	\$ 647,982	\$ 168,706	\$ 511,803



2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
104	REET 1st Qtr %	\$ 1,676,457	\$ 554,800	\$ 976,865	\$ 1,856,800	\$ 427,485	\$ 2,225,838
105	Park Impact Fees	\$ 1,977,779	\$ 425,000	\$ 396,207	\$ 1,830,000	\$ 866,220	\$ 1,507,766
106	REET 2nd Qtr %	\$ 1,364,240	\$ 982,000	\$ 1,109,735	\$ 1,390,700	\$ 1,182,902	\$ 1,291,073
110	Transportation Development	\$ 4,034,289	\$ 820,000	\$ 555,124	\$ 824,864	\$ 142,955	\$ 4,446,458



2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
350	Parks Capital Projects	\$ 176,194	\$ 85,000	\$ 286,238	\$ 356,000	\$ 244,062	\$ 218,370
351	Building Contingency	\$ 2,629,703	\$ 15,290,065	\$ 18,317,369	\$ 10,688,607	\$ 6,021,901	\$ 14,925,171
353	Transportation Capital	\$ (931,850)	\$ 8,290,328	\$ 3,357,275	\$ 8,318,978	\$ 4,945,072	\$ (2,519,648)
355	Art Project Fund	\$ 10,284	\$ 10,000	\$ 10,000	\$ 22,000	\$ 1,950	\$ 18,334



2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
401	Water/Sewer Fund	\$ 21,557,590	\$ 23,147,669	\$ 27,430,513	\$ 35,123,658	\$ 30,723,308	\$ 18,264,795
403	Stormwater	\$ 3,898,743	\$ 3,133,515	\$ 2,908,357	\$ 4,250,063	\$ 3,119,931	\$ 3,687,169
631	Low Income Assistance	\$ 5,805	\$ 8,100	\$ 7,178	\$ 8,000	\$ 10,259	\$ 2,724



2025 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2025 Estimated Revenues	2025 Revenues	2025 Estimated Expenditures	2025 Expenditures	Ending 2025 Fund Balance
510	Employment Security	\$ 132,168	\$ 3,000	\$ 5,981	\$ 30,802	\$ -	\$ 138,149
520	ER&R Vehicles	\$ 27,412	\$ 104,900	\$ 91,117	\$ 130,000	\$ 105,718	\$ 12,811
521	ER&R IT	\$ 73,196	\$ 90,000	\$ 91,150	\$ 99,000	\$ 90,416	\$ 73,929
604	Perpetual Care	\$ 404,300	\$ 10,000	\$ 4,900	\$ -	\$ -	\$ 409,200
608	Woodburn/JKL Lid Fund Guarantee	\$ 209,217	\$ 3,000	\$ 1,295	\$ 200,000	\$ 200,000	\$ 10,512
610	Downtown Bond Guarantee	\$ 1,135,137	\$ 6,000	\$ 7,788	\$ -	\$ -	\$ 1,142,926
	Grand Total	\$ 46,760,136	\$ 77,011,632	\$ 79,326,914	\$ 92,507,124	\$ 73,516,992	\$ 52,570,059



2025 Investments Update



LGIP - Investment Update

Total Invested as of 12/31/25:
\$12,521,743.75

January	February	March
\$ 81,613.67	\$ 62,885.40	\$ 60,831.97
4.4514%	4.4276%	4.3995%
April	May	June
\$ 56,210.53	\$ 58,031.39	\$ 56,491.86
4.3933%	4.3735%	4.3831%
July	August	September
\$ 56,180.61	\$ 53,195.43	\$ 48,764.07
4.3922%	4.3818%	4.2950%
October	November	December
\$ 43,858.67	\$ 41,005.79	\$ 41,087.27
4.1659%	4.0106%	3.8762%

**Total LGIP
Interest YTD**
\$ 660,156.66



Riverview ICS - Investment Update

Total Invested as of 12/31/25:
 \$0.00
 Account Closed

January	February	March
\$ 7,144.74	\$ 5,755.72	\$ 6,388.87
3.25%	3.25%	3.25%
April	May	June
\$ 6,199.43	\$ 6,423.21	\$ 6,232.60
3.25%	3.25%	3.25%
July	August	September
\$ 6,457.64	\$ 6,475.23	\$ 6,283.06
3.25%	3.25%	3.25%
October	November	December
6,509.95	21,058.00	12,796.00
3.25%	3.25%	3.25%

Total Riverview ICS
Interest YTD
\$ 97,724.45



Riverview R&T - Investment Update

Total Invested as of 12/31/25:
 \$9,720,372.44
 Account Opened 11/21/25

January	February	March
\$ -	\$ -	\$ -
April	May	June
\$ -	\$ -	\$ -
July	August	September
\$ -	\$ -	\$ -
October	November	December
-	3,027.72	21,483.87
	3.25%	3.25%

Total Riverview R&T
Interest YTD
\$ 24,511.59



Bonds/Treasury Notes - Investment Update

Purchasing Fund	Rate	Maturity Date	Amount Paid	Maturity Value	Expected Interest
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
Fire Station Bond Proceeds*	3.500%	9/30/2026	7,998,091.26	7,996,000.00	279,860.00
GF/REET/TIF/WS/Storm/WS Cap/ WS Bond/Dtwn*	1.250%	12/31/2026	249,893.17	275,000.00	12,031.25
Water/Sewer/Stormwater*	1.500%	1/31/2027	750,146.79	807,000.00	54,472.50
Downtown Bond Fund*	1.500%	1/31/2027	344,118.56	359,000.00	10,770.00
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	143,780.00
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
General Fund/TIF/Water/Sewer/Stormwater*	2.375%	5/15/2029	1,773,389.77	1,860,000.00	198,787.50
Water/Sewer*	2.375%	5/15/2029	1,702,202.41	1,750,000.00	166,250.00
Water/Sewer / Water/Sewer Bond*	1.625%	8/15/2029	1,101,706.84	1,180,000.00	86,287.50
Water/Sewer / Water/Sewer Capital*	1.750%	11/15/2029	1,039,228.17	1,125,000.00	88,593.75
*Treasury Note			\$30,539,192.96	\$31,715,000.00	\$ 2,013,814.38

Earnings Received to Date:	Interest	Gain/(Loss) Maturity
General Fund	\$ 44,886.65	\$ 41,585.51
Other Funds	\$ 88,145.23	\$ 12,843.88
W/S and SW Bond Funds	\$ 276,688.83	\$ 78,820.96
Total Earnings	\$ 409,720.71	\$ 133,250.35



Questions

Thank You!

