



**CITY OF WASHOUGAL
CITY COUNCIL WORKSHOP AGENDA
Monday, August 26, 2024
5:00 PM**

MEETING INFORMATION

Please click the link below to join the webinar:
<https://us02web.zoom.us/j/88565615020>

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC COMMENTS

IV. NEW BUSINESS

- A. Finance: Quarter 2nd Update
- B. Finance: 2025-2026 Budget Strategy

V. REPORTS AND COMMUNICATIONS

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

VI. ADJOURNMENT

- A. EXEMPT MEETING: Labor Negotiations (following workshop)

UPCOMING MEETINGS: Monday, September 9, 2024 - Workshop at 5:00 pm and Council at 7:00 pm

BUSINESS OF THE CITY COUNCIL
City of Washougal, Washington

FOR AGENDA OF:

8/26/2024

SUBJECT:

MEETING INFORMATION

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/88565615020>

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:

8/26/2024

SUBJECT:

Finance: Quarter 2nd Update

DEPT. OF ORIGIN:

Finance

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

No

ATTACHMENTS:

▯ **Q2 2024 Presentation**

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

2024 2nd Quarter Review

8/26/2024 | Presented by Daniel Layer



City of Washougal

1

Agenda

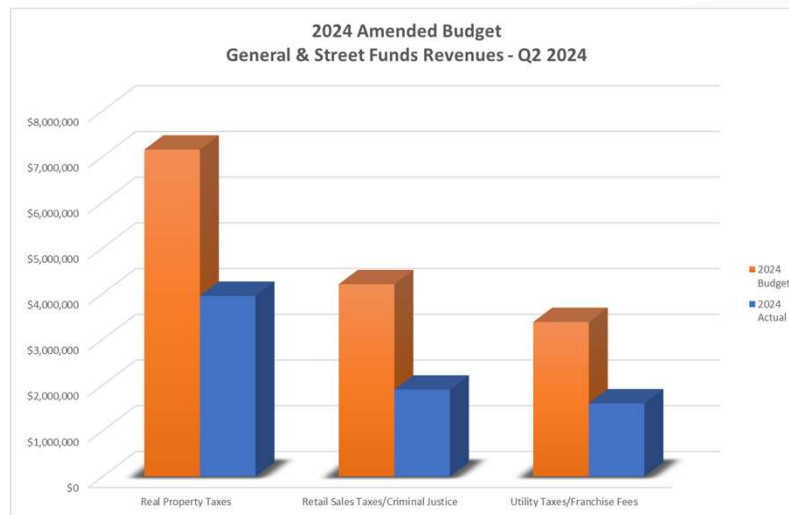
- 2024 Quarter 2 Financial Summary
 - General & Street Funds
 - Utility Funds
 - All Funds
- Investments Update
 - LGIP
 - Riverview ICS
 - Bonds/Treasury Notes
- Questions



City of Washougal

2

2

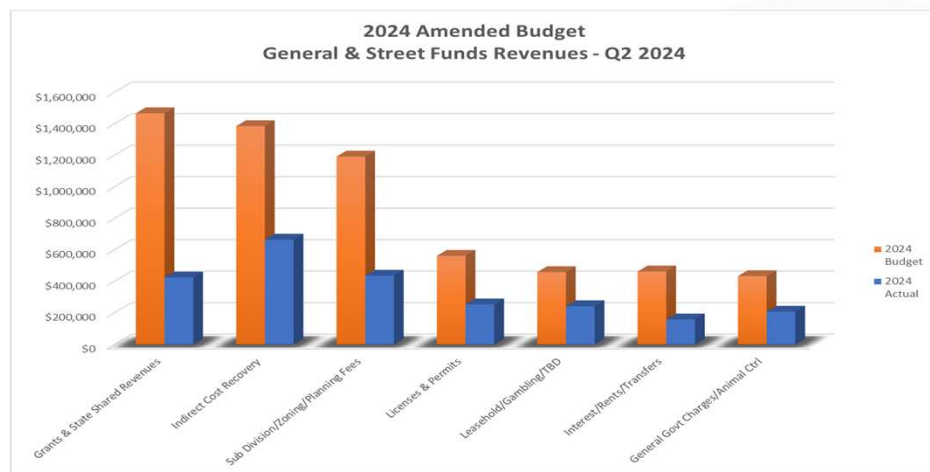


Revenue Source	2Q 2024 Actual	2024 Budget	2Q % of Budget
Regular Property Taxes	\$3,952,995	\$ 7,152,169	55.3%
Retail Sales Taxes/Criminal Justice	\$1,901,198	\$ 4,208,000	45.2%
Utility Taxes/Franchise Fees	\$1,600,006	\$ 3,380,453	47.3%



3

3



Revenue Source	2Q 2024 Actual	2024 Budget	2Q % of Budget
Grants & State Shared Revenues	\$ 424,639	\$ 1,467,177	28.9%
Indirect Cost Recovery	\$ 665,059	\$ 1,385,540	48.0%
Sub Division/Zoning/Planning Fees	\$ 436,141	\$ 1,192,350	36.6%
Licenses & Permits	\$ 254,309	\$ 562,200	45.2%
Leasehold/Gambling/TBD	\$ 242,562	\$ 459,000	52.8%
Interest/Rents/Transfers	\$ 158,467	\$ 462,900	34.2%
General Govt Charges/Animal Ctrl	\$ 207,770	\$ 433,494	47.9%



4

4

2024 Revenues – General & Street Funds

2024 2nd quarter revenues are at **47.5%** of the amended budget:

- Overall revenue is up (3.9%) from 2nd quarter 2023:
 - Real property taxes are at 55.3% of the budget and up 13.1% from Q2 '23
 - Sales/use taxes & criminal justice/public safety is down 1.7% from Q2 '23 and slightly below expectations for 2024 at 45.2% of the budget
 - Utility taxes & franchise fees are down 10.4% compared to Q2 2023
 - Investment Interest & Rents revenue are up 12.0% from Q2 2023



5

5

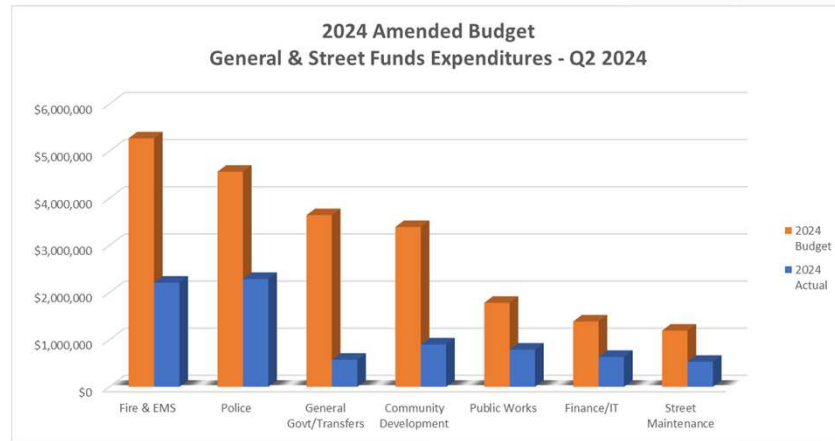
2024 Revenues - General & Street Funds

<u>Revenue Source</u>	<u>2Q 2024 Actual</u>	<u>2024 Amended Budget</u>	<u>2Q % of Budget</u>	<u>Q2 2023 Actual</u>	<u>2Q 2024 v 2Q 2023</u>
Regular Property Taxes	\$ 3,952,995	\$ 7,152,169	55.3%	\$ 3,495,319	13.1%
Retail Sales Taxes/Criminal Justice	\$ 1,901,198	\$ 4,208,000	45.2%	\$ 1,934,057	-1.7%
Utility Taxes/Franchise Fees	\$ 1,600,006	\$ 3,380,453	47.3%	\$ 1,785,153	-10.4%
Leasehold/Gambling Taxes & TBD	\$ 242,562	\$ 459,000	52.8%	\$ 232,311	4.4%
Licenses and Permits	\$ 254,309	\$ 562,200	45.2%	\$ 333,868	-23.8%
State and Federal Grants	\$ 29,802	\$ 710,634	4.2%	\$ 37,726	-21.0%
State Shared Revenues/Entitlements	\$ 394,837	\$ 756,543	52.2%	\$ 398,876	-1.0%
Animal Control Fees	\$ 59,302	\$ 129,834	45.7%	\$ 61,838	-4.1%
General Government Charges	\$ 148,468	\$ 303,660	48.9%	\$ 150,874	-1.6%
Sub Division/Zoning/Planning Fees	\$ 436,141	\$ 1,192,350	36.6%	\$ 406,720	7.2%
Indirect Cost Recovery	\$ 665,059	\$ 1,385,540	48.0%	\$ 538,508	23.5%
Interest and Rents	\$ 107,696	\$ 192,500	55.9%	\$ 96,150	12.0%
Other Revenue Sources (Transfers)	\$ 50,771	\$ 270,400	18.8%	\$ 3,075	0.0%
Total	\$ 9,843,145	\$ 20,703,283	47.5%	\$ 9,474,473	3.9%



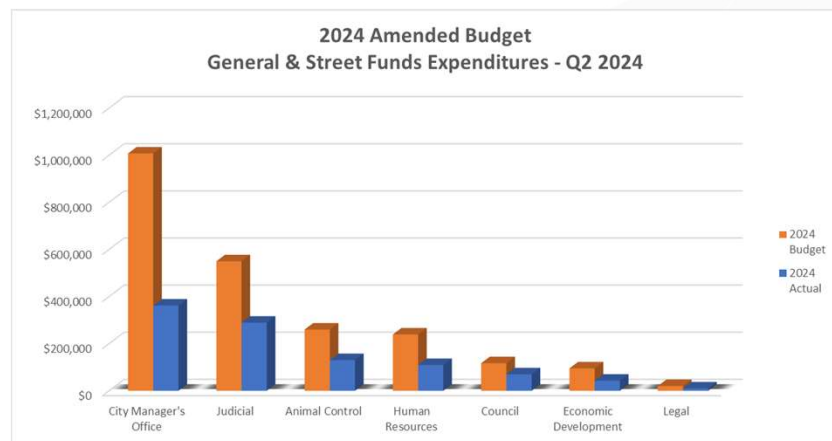
6

6



7

7



8

8

2024 Expenses – General & Street Funds

2024 2nd quarter expenses are at **38.0%** of the adopted budget:

- Overall expenditures are down 3.4% from the 2nd quarter 2023:
 - Shared judicial costs are up 82% from Q2 2023 due to timing, an increase in incarcerations and an increase costs associated with the C/W Municipal Court
 - Total Public Works expenditures are up 16.2% from Q2 2023 due to a new janitorial contract and additional utility and maintenance costs



City of Washougal

9

9

2024 Expenses – General & Street Funds

Department	2Q 2024 Actual	2024 Amended Budget	2Q % of Budget	Q2 2023 Actual	2Q 2024 v 2Q 2023
Council	\$ 69,810	\$ 116,910	59.7%	\$ 57,408	21.6%
Judicial	\$ 288,999	\$ 549,500	52.6%	\$ 158,769	82.0%
City Manager's Officer	\$ 361,599	\$ 1,007,232	35.9%	\$ 357,119	1.3%
Human Resources	\$ 109,022	\$ 238,954	45.6%	\$ 96,176	13.4%
Finance	\$ 635,327	\$ 1,385,014	45.9%	\$ 602,692	5.4%
Economic Development	\$ 42,500	\$ 95,000	44.7%	\$ 45,000	-5.6%
Legal	\$ 9,968	\$ 20,000	49.8%	\$ 8,089	23.2%
General Government Services	\$ 562,292	\$ 3,627,901	15.5%	\$ 1,402,703	-59.9%
Police	\$ 2,289,579	\$ 4,563,047	50.2%	\$ 2,146,625	6.7%
Fire	\$ 2,210,894	\$ 5,271,569	41.9%	\$ 2,228,784	-0.8%
Intergovernment Services	\$ 12,600	\$ 13,000	96.9%	\$ 5,100	147.0%
Community Development/Planning	\$ 897,871	\$ 3,389,406	26.5%	\$ 850,029	5.6%
Engineering	\$ 82,107	\$ 232,469	35.3%	\$ 106,780	-23.1%
Animal Control	\$ 130,197	\$ 259,668	50.1%	\$ 120,094	8.4%
Parks	\$ 342,264	\$ 766,789	44.6%	\$ 263,965	29.7%
City Building Maintenance	\$ 364,347	\$ 782,357	46.6%	\$ 308,284	18.2%
Street Maintenance	\$ 531,044	\$ 1,192,121	44.5%	\$ 496,134	7.0%
Total	\$ 8,940,418	\$ 23,510,937	38.0%	\$ 9,253,752	-3.4%



City of Washougal

10

10

2024 Revenues – Utility Funds

2024 2nd quarter revenues:

- Water/sewer revenues are at **45.9%** of the budget and up 3.9% from 2nd quarter 2023
- Storm water revenues are at **39.7%** of the budget and down 12.6% from 2nd quarter 2023
 - Storm water sold \$95,000 of capital assets in Q1 2023 that did not occur in Q1 2024
 - Storm water received two (2) one-time grants totaling \$87,000 in the 1st quarter of 2023



11

11

2024 Expenses – Utility Funds

2024 2nd quarter expenses:

- Water/sewer expenses are at **20.8%** of the budget and up 1.1% compared to 2nd qtr. 2023
- Storm water expenses are at **24.0%** of the budget and up 3.2% from 2nd quarter 2023



12

12

2024 Revenues and Expenses – Utility Funds

	Q2 YTD 2024	2024 Amended Budget	2Q % of Budget	Q2 YTD 2023	2Q 2024 v 2Q 2023
Water/Sewer Utility					
Revenues					
Water Sales	\$ 1,908,568	\$ 4,783,681	39.9%	\$ 1,865,826	2.3%
Sewer Sales	\$ 3,245,489	\$ 6,635,203	48.9%	\$ 3,080,136	5.4%
Other Revenues	\$ 154,610	\$ 157,400	98.2%	\$ 162,888	-5.1%
Total Revenue	\$ 5,308,667	\$ 11,576,284	45.9%	\$ 5,108,850	3.9%
Total Expenses	\$ 3,649,239	\$ 17,503,148	20.8%	\$ 3,609,936	1.1%
Total Net Revenue	\$ 1,659,428	\$ (5,926,864)		\$ 1,498,914	8.7%



13

13

2024 Revenues and Expenses – Utility Funds

	Q2 YTD 2024	2024 Amended Budget	2Q % of Budget	Q2 YTD 2023	2Q 2024 v 2Q 2023
Storm Water Utility					
Revenues					
Storm Water Sales	\$ 940,807	\$ 1,864,820	50.5%	\$ 896,073	5.0%
Storm Water Connection Fee	\$ 17,208	\$ 50,000	34.4%	\$ 12,906	33.3%
Other Revenues	\$ 99,700	\$ 746,302	13.4%	\$ 301,635	-66.9%
Total Revenue	\$ 1,057,715	\$ 2,661,122	39.7%	\$ 1,210,613	-12.6%
Total Expenses	\$ 814,459	\$ 3,386,756	24.0%	\$ 789,026	3.2%
Total Net Revenue	\$ 243,256	\$ (725,634)		\$ 421,588	-42.3%



14

14

2024 Revenues, Expenses & Fund Balances: All Funds



15

15

2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	2024 Revenues	2024 Estimated Expenditures	2024 Expenditures	Ending 2024 Fund Balance
001/101	General & Street	\$ 6,786,907	\$ 20,703,283	\$ 9,843,145	\$ 23,510,937	\$ 8,940,418	\$ 7,689,634
002	Strategic Plan Implementation	\$ 890,834	\$ 122,650	\$ 20,242	\$ 270,400	\$ 50,771	\$ 860,305
003	Abatement	\$ 79,488	\$ 2,400	\$ 1,615	\$ 10,000	\$ 3,649	\$ 77,453
103	Cemetery	\$ 10,050	\$ 233,867	\$ 103,859	\$ 233,867	\$ 83,708	\$ 30,201



16

16

2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	2024 Revenues	2024 Estimated Expenditures	2024 Expenditures	Ending 2024 Fund Balance
104	REET 1st Qtr %	\$ 1,406,539	\$ 544,400	\$ 287,359	\$ 1,854,400	\$ 19,700	\$ 1,674,197
105	Park Impact Fees	\$ 1,393,808	\$ 530,000	\$ 292,032	\$ 1,910,000	\$ 499,007	\$ 1,186,833
106	REET 2nd Qtr %	\$ 1,509,188	\$ 966,000	\$ 268,649	\$ 1,506,500	\$ 86,423	\$ 1,691,415
108	Hotel/Motel Tax	\$ 191,479	\$ 100,500	\$ 53,893	\$ 128,684	\$ 12,947	\$ 232,425
110	Transportation Development	\$ 3,151,634	\$ 820,000	\$ 757,387	\$ 1,040,478	\$ 1,000,740	\$ 2,908,281

17

2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	2024 Revenues	2024 Estimated Expenditures	2024 Expenditures	Ending 2024 Fund Balance
120	National Opioid Settlements	\$ 32,305	\$ 10,500	\$ 131,158	\$ 42,200	\$ -	\$ 163,463
125	EMS Restricted Revenue	\$ 65,039	\$ 1,500	\$ 1,472	\$ -	\$ -	\$ 66,511
126	Fire Impact Fees	\$ 834,141	\$ 90,000	\$ 123,597	\$ 270,250	\$ 243,902	\$ 713,836
127	Affordable Housing Sales Tax	\$ 52,873	\$ 15,000	\$ 1,526	\$ 67,600	\$ 12,173	\$ 42,226
141	Drug Seizure Fund	\$ 19,967	\$ 5,250	\$ 1,222	\$ 5,250	\$ 514	\$ 20,675
212	UTGO Debt	\$ 9,322	\$ 200	\$ -	\$ -	\$ -	\$ 9,322
215	Downtown Revitalization Bond	\$ 360	\$ 354,400	\$ 19,708	\$ 354,400	\$ 19,700	\$ 368

18

2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	2024 Revenues	2024 Estimated Expenditures	2024 Expenditures	Ending 2024 Fund Balance
350	Parks Capital Projects	\$ 206,581	\$ 400,000	\$ 84,813	\$ 512,000	\$ 55,966	\$ 235,428
351	Building Contingency	\$ 3,617,514	\$ 8,763,857	\$ 461,487	\$ 12,499,326	\$ 951,499	\$ 3,127,503
353	Transportation Capital	\$ 81,823	\$ 14,290,815	\$ 222,574	\$ 14,093,808	\$ 579,716	\$ (275,318)
355	Art Project Fund	\$ 19,284	\$ 5,000	\$ 5,000	\$ 24,000	\$ 2,000	\$ 22,284



City of Washougal

19

19

2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	2024 Revenues	2024 Estimated Expenditures	2024 Expenditures	Ending 2024 Fund Balance
401	Water/Sewer	\$ 8,580,000	\$ 11,576,284	\$ 5,308,667	\$ 17,503,148	\$ 3,649,239	\$ 10,239,428
403	Stormwater	\$ 3,758,877	\$ 2,661,122	\$ 1,057,715	\$ 3,386,756	\$ 814,459	\$ 4,002,133
406	Water/Sewer Capital	\$ 9,461,560	\$ 9,737,391	\$ 628,607	\$ 17,347,278	\$ 2,477,237	\$ 7,612,930
410	PW Trust Fund Loan	\$ -	\$ 537,080	\$ 537,080	\$ 537,080	\$ 537,080	\$ -
413	Water/Sewer/Storm Bond	\$ 126,269	\$ 3,283,138	\$ 354,079	\$ 2,412,850	\$ 357,425	\$ 122,923
414	W/S/S Bond Reserve	\$ 1,603,426	\$ 3,000	\$ 2,372	\$ -	\$ -	\$ 1,605,798



City of Washougal

20

20

2024 Revenues, Expenses & Fund Balances

Fund	Fund Title	Beginning Fund Balance	2024 Estimated Revenues	2024 Revenues	2024 Estimated Expenditures	2024 Expenditures	Ending 2024 Fund Balance
510	Employment Security	\$ 125,216	\$ 3,000	\$ 3,074	\$ 30,722	\$ -	\$ 128,290
520	ER&R Vehicles	\$ 53,317	\$ 126,000	\$ 62,603	\$ 170,000	\$ -	\$ 115,920
521	ER&R IT	\$ 30,088	\$ 266,790	\$ 193,560	\$ 226,341	\$ 181,822	\$ 41,825
604	Perpetual Care	\$ 395,575	\$ 10,000	\$ -	\$ -	\$ -	\$ 395,575
610	Downtown Bond Guarantee	\$ 1,127,574	\$ 6,000	\$ 3,729	\$ -	\$ -	\$ 1,131,304
631	Low Income Assistance	\$ 6,566	\$ 14,000	\$ 4,083	\$ 14,000	\$ -	\$ 10,649
	Grand Total	\$ 45,627,603	\$ 76,183,427	\$ 20,836,308	\$ 99,962,275	\$ 20,580,094	\$ 45,883,817

21

Investments Update

22

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
\$ -	\$ -	\$ -
0.00%	0.00%	0.00%
October	November	December
\$ -	\$ -	\$ -
0.00%	0.00%	0.00%

**Total LGIP
Interest YTD
\$ 578,632.07**

Note: LGIP investments are liquid



23

23

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
\$ -	\$ -	\$ -
0.00%	0.00%	0.00%
October	November	December
-	-	-
0.00%	0.00%	0.00%

**Total Riverview ICS
Interest YTD
\$110,187.09**



24

24

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	0.750%	10/8/2027	999,564.53	1,120,000.00	33,600.00
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
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
Water/Sewer Capital*	2.750%	7/31/2027	999,557.83	1,040,000.00	100,100.00
GF/REET/TIF/WS/Storm/WS Cap/ WS Bond/Dtwn*	1.250%	12/31/2026	249,893.17	275,000.00	12,031.25

\$21,046,338.11 \$21,513,000.00 \$ 738,648.21

*Treasury Note

Earnings Received to Date:	Interest	Gain/(Loss) Maturity
General Fund	\$ 8,117.04	\$ -
Other Funds	\$ 7,920.68	\$ (21,400.00)
W/S and SW Bond Funds	\$ 57,987.28	\$ (108,742.00)
Total Earnings	\$ 74,025.00	\$ (130,142.00)



25

25

Questions

Thank You!



26

26

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

FOR AGENDA OF:

8/26/2024

SUBJECT:

Finance: 2025-2026 Budget Strategy

DEPT. OF ORIGIN:

Finance

REVIEWED AT:

TO BE RETURNED TO COUNCIL:

ATTACHMENTS:

📎 **2025-26 Budget Strategy**

EXPENDITURE REQUIRED:

BUDGETED:

APPROPRIATION REQUIRED:

SUMMARY STATEMENT

RECOMMENDED ACTION

City of Washougal

2025-2026 Budget Strategy and Overview

8/26/2024 | Presented by Daniel Layer



City of Washougal

1

Workshop Agenda

- 2025-2026 Preliminary Budget Strategy
- Budget Calendar
- Questions



City of Washougal

2

2

2023-2028 Strategic Plan



3

3

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

- Key investments based on the 2023-2028 Strategic Plan:
 - ❑ Council created and funded the Strategic Plan Implementation Fund (SPIF) as a placeholder for investments to facilitate the plan's success
 - ❑ Investments for 2025 (pending further refinement of budget demands):
 - ❑ Develop a "Doing Business in Washougal" guide packet (Economic Development and Community Prosperity)
 - ❑ Implement a Citizen's Academy (Redefined Community Identity)
 - ❑ Investments for 2026 (pending further refinement of budget demands):
 - ❑ Complete a new brand identity for Washougal (Redefined Community Identity)



4

4

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

- Key investments based on the 2023-2028 Strategic Plan (cont.):
 - ❑ Strategic Goals for 2025-2026 not funded through the SPIF:
 - ❑ Complete and implement Community Development procedures to streamline permit review timelines (Economic Development and Community Prosperity)
 - ❑ Identify preferred option for fire and emergency medical services (EMS) – Regional Fire Authority (Financial Health and Core Services)
 - ❑ Identify preferred option for enhanced parks and recreation services (Financial Health and Core Services)
 - ❑ Fully implement Phase 2 of the Police Department strategic plan (Financial Health and Core Services)
 - ❑ Develop parking management plan (Vibrant Town Center)
 - ❑ Improve streetscapes/business facades of downtown vacant buildings (Vibrant Town Center)
 - ❑ Adopt updated Comprehensive Plan (“Smart Growth”)
 - ❑ Adopt new ordinance for urban forestry (“Smart Growth”)



5

5

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

Revenue Assumptions:

- 1% councilmanic property tax & EMS levy increase and
 - 2.75% new construction increase for 2025 (pending final numbers from County)
 - 1.75% new construction increase for 2026
- Utility tax revenue pursuant to previously adopted plan
- Trending of various revenues



6

6

2025-2026 General/Street Fund ~ Preliminary Budget Strategy

Expense assumptions:

- Maintain service levels
- Contracts for both bargaining units are being negotiated
- Medical benefits cost increases: AWC 7 - 10% increase; KAISER 5% increase
- Dental benefits cost increases: Delta 0 – 4% increase; Williamette 6 – 9% increase
- DRS contribution rates: PERS 9.11%; LEOFF 5.32%
- Key investments based on 2023-2028 Strategic Plan
- Continued use of Economic Development and SPIF funding:
 - Government affairs support toward pursuing funding opportunities for programs and capital projects to enhance economic development



7

7

Next Steps

- Continued analysis and refinement of projections
- Continued budget discussions



8

8

Formal Budget Calendar

- June 24th: Pass ordinance to adopt biennial budget process
- August 26th: Budget Strategy
- September 9th: Department Budgets:
 - ❑ City Manager's Office, Human Resources, Council, Finance/Information Technology, Community Development, Court and Other
- September 25th: "high level" revenue/expenditure estimates all funds
- September 25th: Department Budgets:
 - ❑ Police/Animal Control, Public Works Operations & Maintenance, Fire & EMS
- October 14th: 3rd Quarter 2024 Update and Department Budgets:
 - ❑ Public Works Capital Projects
- October 28th: 2025-26 City Manager's Proposed Budget and set hearings for Ad Valorem taxes, EMS levy and budget
- November 4th: 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



City of Washougal

9

9

2024 Supplemental Budget #3 Calendar

- November 18th (25th): Workshop
- December 2nd: Action



City of Washougal

10

10

Questions



City of Washougal

